



My City
My Los Al

2025-2026

**ANNUAL OPERATING
BUDGET AND CAPITAL
IMPROVEMENT PROGRAM**



ADOPTED BUDGET

FISCAL YEAR 2025-2026

PREPARED BY

FINANCE DEPARTMENT OF THE CITY OF LOS ALAMITOS

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List of Principal Officials

City Council

Mayor Shelley Hasselbrink

Mayor Pro Tem Tanya Doby

Council Member Emily Hibard

Council Member Gary Loe

Council Member Jordan Nefulda

Appointed Officials

City Manager *Chet Simmons*

Executive Management

Deputy City Manager/Development Services Director *Ron Noda*

Chief of Police *Michael Claborn*

City Attorney *Michael S. Daudt*

Finance Director/City Treasurer *Craig Koehler*

**Recreation and Community Services Director/
Director of Intergovernmental Affairs** *Emeline Noda*

City Clerk/Director of Communications *Windmera Quintanar*

Administrative Services Manager *Chelsi Wilson*



TRANSMITTAL LETTER

July 1, 2025

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 2025-26. 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. The priorities identified in the budget include infrastructure upgrades, modernization of city operations, and continued investment in public safety and community development.

One major focus will be the implementation of the City's Economic Development Strategies Plan (EDSP), which outlines strategies to attract and retain businesses, revitalize commercial corridors, and enhance the overall economic vitality of the community. In addition, the city has some opportunities to bring new facilities online, including revamping one of the Community Centers, as well as a number of upgrades to our park system. 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, Commissions, 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, FY2025-26, and the second year, FY2026-27, provided as a planning tool for the future. This is the fifth consecutive year a two-year budget cycle has been carried out and will assist the City Council in focusing on long-term and 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:

Long-Term Forecast

	1	2	3	4	5
	Projection	Estimate	Estimate	Estimate	Estimate
	<u>FY25-26</u>	<u>FY26-27</u>	<u>FY27-28</u>	<u>FY28-29</u>	<u>FY29-30</u>
Revenues:					
Total Revenues	\$ 29,112,751	\$29,360,270	\$ 29,656,454	\$30,364,964	\$30,135,337
Expenditures:					
Total Expenditures	<u>28,610,726</u>	<u>28,944,271</u>	<u>29,114,799</u>	<u>29,954,321</u>	<u>29,600,805</u>
Estimated Budget Surplus	\$ 502,025	\$ 415,999	\$ 541,655	\$ 410,643	\$ 534,531

The total adopted appropriations for all budgeted funds for Fiscal Year 2025-26 are \$35,254,084. The FY25-26 budget is comprised of \$28,610,726 operating expenditures, including \$1,073,717 net transfers in/out, and \$10,022,410 of capital-related expenditures.

Citywide operating expenditures are \$5,484,675, or 24% more than the previous fiscal year's, and are largely due to increased transfers to other funds and higher operating costs.

BUDGET OVERVIEW

The new budget is similar to previous budget years, in that uncertainty exists in the economy and global markets. The addition of recent tariffs and the resulting tariff war have also added a layer of complexity to the otherwise unknown future. The new tariff policies are more widespread and sweeping than we have seen before. Port cargo shipments have already slowed, which will result in lower inventory levels across the board, less selection for consumers, and may result in higher prices. Despite these overriding concerns, the budget is structurally balanced and strategically positioned to weather any potential economic shifts. The City of Los Alamitos remains a model of fiscal strength and proactive governance. This budget reflects the stability Los Alamitos has built and the progress it intends to make.

The Fiscal Year 2025-26 annual operating budget is balanced with operating revenues of \$29,112,751 and operating expenditures of \$28,610,726, resulting in an estimated surplus of \$502,025. This represents the fifth consecutive year the City has adopted a budget to include a surplus. General fund balance reserves are projected to be \$21,823,059 on June 30, 2026. The City Council reviews its Fund Balance Policy once the books have been closed

for the prior year. The current reserve set aside includes \$3.1 million for CalPERS reserves and \$500,000 for other post-employment benefits (OPEB).

Fiscal Year 2025-26 Budget Overview

The new draft budget again reflects two fiscal years. As shown below, projected revenues (including transfers) for FY25-26 and FY26-27 are \$29.1 million and \$29.4 million, respectively.

	2024-25	2025-26	2026-27	% Change
	Adopted	Proposed	Projection	From Prior Year
REVENUE SUMMARY				
Property Taxes	\$ 5,436,347	\$ 5,855,905	\$ 6,049,450	8%
Other Taxes	11,176,715	12,063,445	12,676,223	8%
Utility Users Tax	2,283,000	2,900,000	2,900,000	27%
Franchise Fees	864,200	1,066,500	1,050,500	23%
Licenses & Permits	1,123,480	1,451,783	1,476,460	29%
Fines & Forfeitures	1,031,975	1,606,000	1,666,000	56%
Investment earnings	750,000	680,000	650,000	-9%
Other Agencies	11,000	195,000	201,000	1673%
Charges for Current Services	855,116	959,835	962,835	12%
Misc. - General	100,000	100,000	100,000	
Grant Offset	-	148,000	148,000	100%
TOTAL REVENUE	23,631,833	27,026,468	27,880,468	14%
Transfers In	<u>425,000</u>	<u>2,086,283</u>	<u>1,479,802</u>	391%
TOTAL REVENUE & TRANSFERS IN	<u>\$24,056,833</u>	<u>\$29,112,751</u>	<u>\$29,360,270</u>	21%

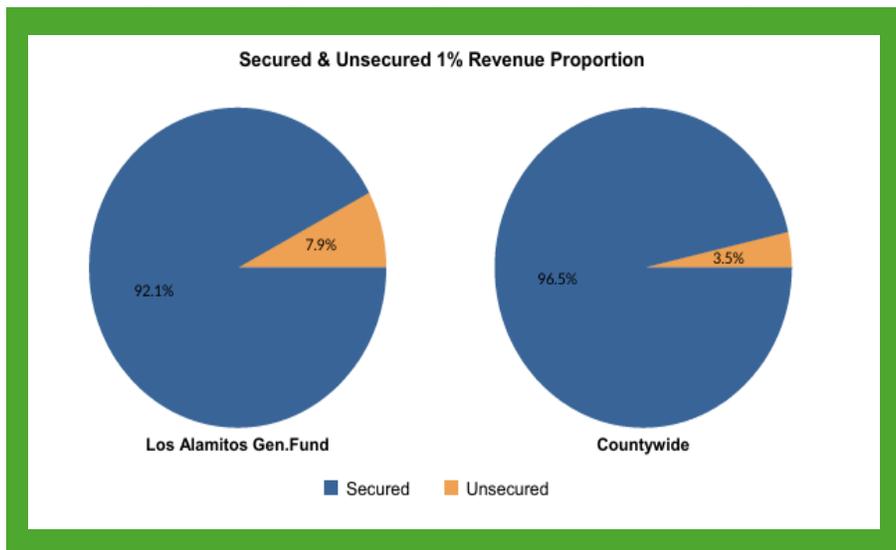
General Fund Projected Revenues

Fiscal Year 2025-26 revenues by category are as follows:

Property Taxes

Property taxes revenue estimates are based on analysis and forecasts provided by HDL Companies, which specializes in property tax and sales tax analytics. The most recent report received from HdL (dated March 14, 2025) indicates that property taxes are continuing an upward trend and estimated increases of 3.27% in FY25-26, 3.57% growth for FY26-27 and 3.75% through FY29-30. The projections for secured property taxes for FY25-26 and FY26-27 are \$3.2 million and \$3.3 million, respectively. This revenue category encompasses unsecured property taxes, lighting district, and property tax in lieu of VLF. The total property tax revenue projection for FY25-26 is \$5.9 million and is estimated to be \$6.0 million for FY26-27.

PROPERTY TAX FY 2025-26 and 2026-27							
	FY 20-21 ACTUAL	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 EST. ACTUAL	FY 25-26 ADOPTED	FY 26-27 PROJECTED
PROPERTY TAX							
CURRENT SECURED PROPERTY TAXES	2,590,991	2,520,490	2,689,066	2,879,923	3,150,557	3,214,934	3,327,548
CURRENT UNSECURED PROPERTY TAX	82,802	85,217	79,238	95,739	122,488	114,530	118,614
PRIOR YEARS PROPERTY TAXES	19,360	18,843	22,187	25,236	22,153	23,000	23,000
SUPPLEMENTAL PROPERTY TAXES	58,030	59,331	117,091	76,339	115,000	116,000	117,000
PUBLIC UTILITY PROPERTY TAXES	44,448	41,476	47,403	47,492	42,000	43,000	44,000
HOMEOWNER'S EXEMPTION	13,265	11,798	5,995	11,768	5,869	6,000	6,000
LIGHTING DISTRICT PROPERTY TAX	124,514	397,952	432,512	447,401	307,402	435,000	436,000
REAL ESTATE TRANSFER TAX	170,444	146,183	156,279	92,911	100,000	110,000	120,000
PROPERTY TAX IN LIEU OF VLF	1,350,926	1,450,273	1,536,676	1,643,928	1,728,734	1,793,441	1,857,288
PROPERTY TAX TOTAL	4,454,779	4,731,563	5,067,346	5,301,333	5,594,203	5,855,905	6,049,450

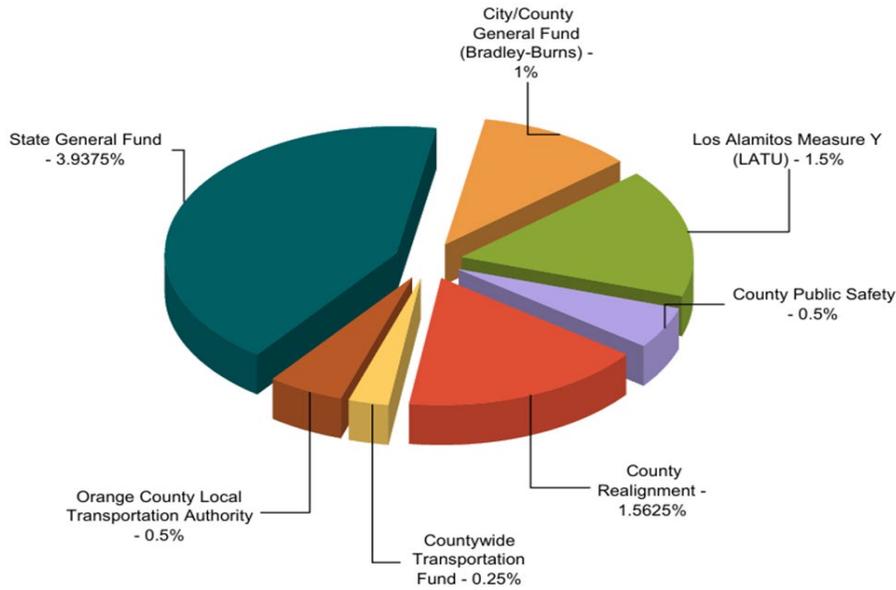


OTHER TAXES

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

Sales & Use Taxes

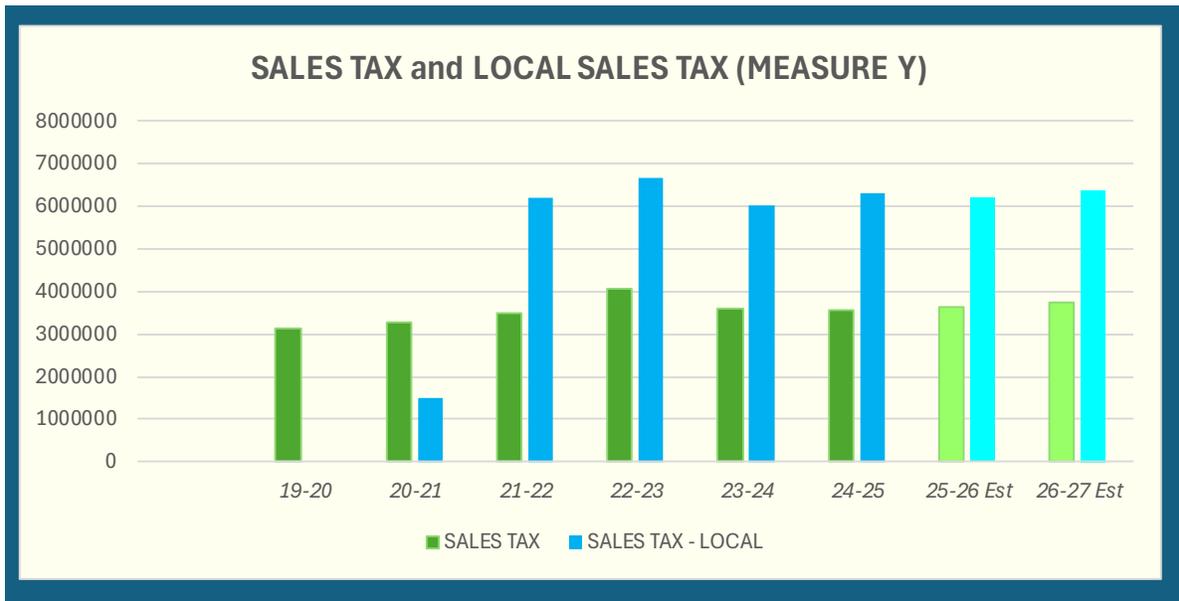
The California sales tax is imposed on the total retail price of tangible personal property (excluding a variety of state-mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. All cities in California, including Los Alamitos, receive 1.0% of the sales tax per state law (Bradley-Burns). The City of Los Alamitos also receives 1.5% from the local voter-approved Measure Y in 2021.



A report from HdL, dated April 9, 2025, reported data for the quarter ending December 31, 2024 (4Q24). The projection and estimate for Sales & Use Taxes for FY 25-26 and FY 26-27 are \$3.6 and \$3.7 million.

Measure Y Local Sales Tax

Local sales tax generated by Measure Y is the City’s largest revenue source. Estimates for Measure Y Local Sales Tax for FY25-26 and FY26-27 are \$6.2 million and \$6.4 million.



	19-20	20-21	21-22	22-23	23-24	24-25	25-26 Est	26-27 Est
SALES TAX	3,131,074	3,293,529	3,476,556	4,050,438	3,604,787	3,578,813	3,632,445	3,738,223
SALES TAX - LOCAL	-	1,486,054	6,194,396	6,667,814	6,026,976	6,306,000	6,196,000	6,376,000

Transient Occupancy Tax (TOT)

TOT tax revenue is generated from three hotels in the area. The estimate for FY25-26 is \$623 thousand. A ballot measure to potentially increase the TOT rate is planned for the near future.



	19-20	20-21	21-22	22-23	23-24	24-25	25-26 Est	26-27 Est
TRANSIENT OCCUPANCY TAX	132,449	223,450	522,187	634,856	598,038	593,000	623,000	850,000

Business Licenses

Business Licenses are projected to reflect continued business and enhanced enforcement activity from Neighborhood Preservation, and the estimates for FY25-26 and FY26-27 are \$1.6 and \$1.7 million, respectively.

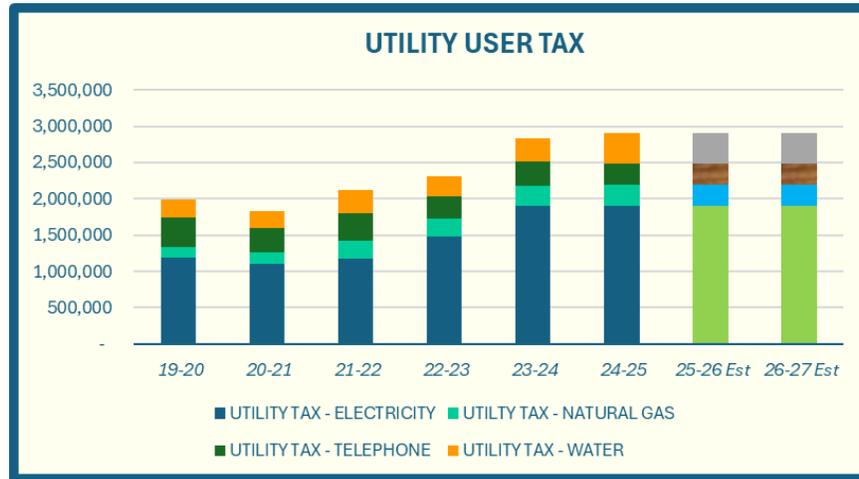


	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Est	FY 26-27 Est
BUSINESS LICENSES	729,901	885,569	728,490	630,887	1,141,082	1,500,000	1,600,000	1,700,000
BUSINESS LICENSES - SB1186	8,183	9,372	7,191	5,962	10,674	12,000	12,000	12,000

Utility User Tax

Utility User tax is projected to be \$2.9 million and reflects taxes paid by the following utilities:

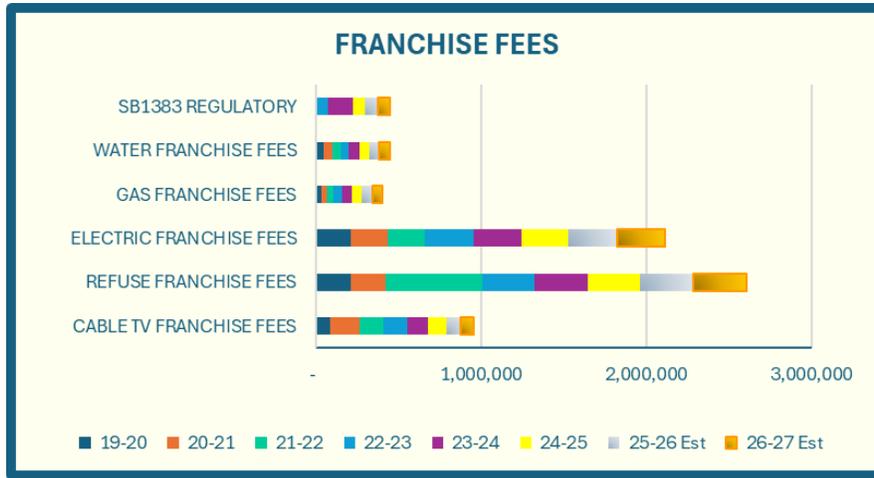
- Electricity 6% - Southern California Edison (LAMC 3.20.080)
- Gas 6% Southern California Gas Company (LAMC 3.20.090)
- Telecommunications Frontier Communications 5% (LAMC 3.20.070)
- Water 6% Golden State Water (LAMC 3.20.100)



UTILITY USER TAX	19-20	20-21	21-22	22-23	23-24	24-25	25-26 Est	26-27 Est
UTILITY TAX - ELECTRICITY	1,183,466	1,104,129	1,179,493	1,480,994	1,908,083	1,900,000	1,900,000	1,900,000
UTILITY TAX - NATURAL GAS	145,789	154,864	240,688	240,924	263,896	290,000	290,000	290,000
UTILITY TAX - TELEPHONE	408,447	331,593	387,573	318,879	342,358	300,000	300,000	300,000
UTILITY TAX - WATER	250,761	243,618	315,211	266,833	315,663	410,000	410,000	410,000

Franchise Fees

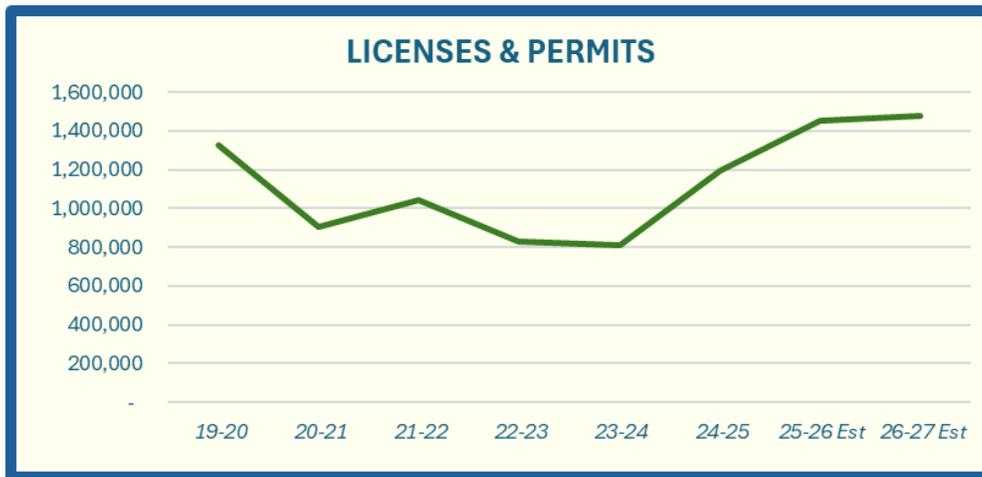
As the Public Utilities Commission allows, franchise fees levied on utilities are passed directly to customers and itemized on their bills as city fees. The utility collects the fee and remits it to the city. Franchise fees include cable, refuse, electric, gas, water, and pipeline. Franchise Fees are estimated to be \$1.1 million.



FRANCHISE FEES	19-20	20-21	21-22	22-23	23-24	24-25	25-26 Est	26-27 Est
CABLE TV FRANCHISE FEES	88,459	175,778	146,681	146,144	123,991	108,000	90,000	75,000
REFUSE FRANCHISE FEES	208,864	216,193	584,811	315,537	320,186	320,000	320,000	320,000
ELECTRIC FRANCHISE FEES	213,781	220,564	226,265	292,241	290,312	288,000	290,000	290,000
GAS FRANCHISE FEES	34,118	33,909	39,949	50,172	60,854	61,000	61,000	60,000
WATER FRANCHISE FEES	45,543	51,881	53,100	48,989	63,653	60,000	62,000	62,000
SB1383 REGULATORY	-	-	-	75,000	150,000	75,000	75,000	75,000

Licenses & Permits

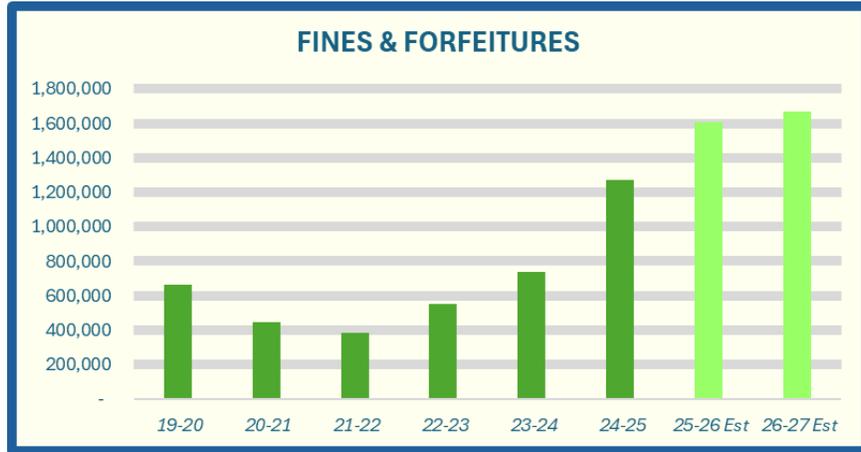
Licenses & Permits are expected to reflect continued strong activity for building and construction. Estimates for FY25-26 and FY26-27 are \$1.5 million. A cost recovery study and review of all fees are underway and will be brought back to the Council following the adoption of the budget.



LICENSES & PERMITS	19-20	20-21	21-22	22-23	23-24	24-25	25-26 Est	26-27 Est
	1,325,367	904,803	1,041,172	830,147	808,918	1,191,500	1,451,783	1,476,460

Fines & Forfeitures

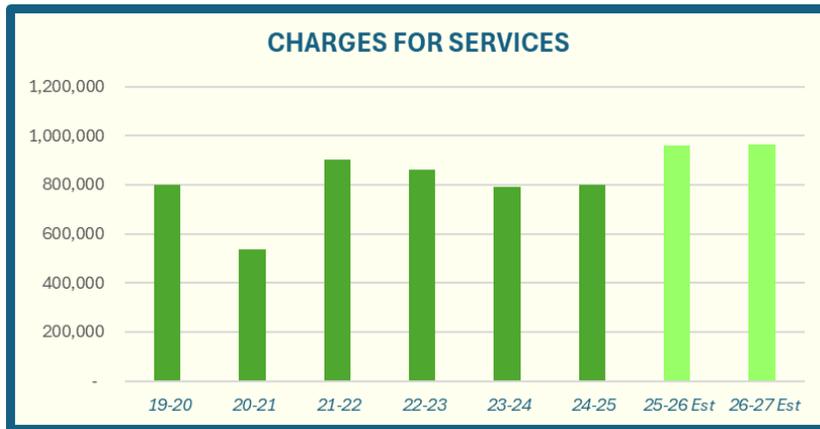
Revenues from Fines and Forfeitures include red light cameras, parking fines, and other moving violations. Revenue is expected to return to a more normalized level in the next fiscal year. Projections for Fines and forfeitures are \$1.6 million. Revenue generated from fines and forfeitures helps offset the Police programs.



	19-20	20-21	21-22	22-23	23-24	24-25	25-26 Est	26-27 Est
FINES & FORFEITURES	664,332	449,135	382,498	549,352	738,215	1,271,000	1,606,000	1,666,000

Charges for Services

The Recreation Department’s various programs, classes, and special events generate the majority of revenue for this category. The Aquatics Program has been added to Recreation’s full menu of programs, and the newest category is LAYB. Estimated revenues total \$960 thousand.



	19-20	20-21	21-22	22-23	23-24	24-25	25-26 Est	26-27 Est
CHARGES FOR SERVICES	799,011	537,551	901,962	860,161	791,065	798,259	959,835	962,835

Miscellaneous Revenue

Miscellaneous revenue is associated with revenue collected that does not apply to any of the other categories. It has two components: miscellaneous, which trends at approximately \$100 thousand, and a new category, Grant Revenue, which is associated with revenue received to offset grant sharing cost splits. New to FY25-26 is grant revenue offset to the EV Transportation Program, which will be \$148 thousand annually over a seven-year period.

General Fund Expenditures

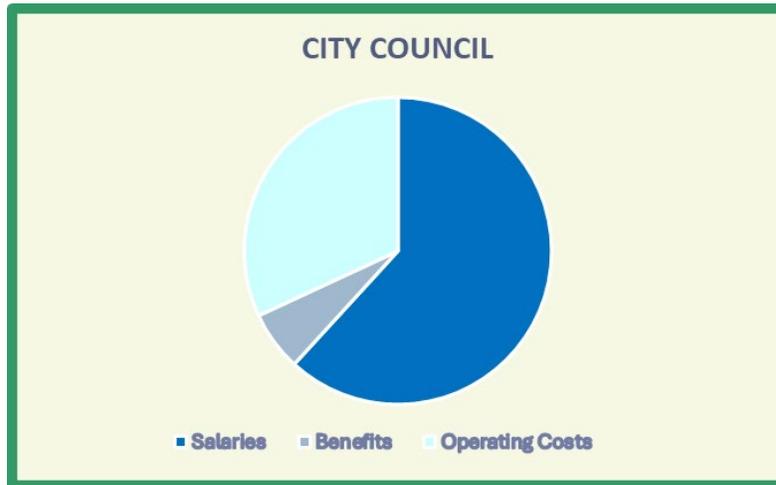
General Fund expenditures represent further restructuring of the City’s internal operations to meet the goals set forth in the departments and the City. Expenditures for FY25-26 are \$28.6 million. Salaries reflect the second year of the recently negotiated four-year MOU agreements and corresponding cost-of-living adjustments.

Other personnel increases include higher CalPERS pension payments, four 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.

	2024-25 Adopted	2025-26 Proposed	2026-27 Projection	% Change From Prior Year
EXPENDITURE SUMMARY				
City Council	\$ 35,957	\$ 38,420	\$ 38,420	7%
Administration - CityManager, City Clerk, HR	1,730,850	1,621,520	1,694,471	-6%
Finance	1,134,465	1,059,017	1,139,094	-7%
City Attorney	226,000	226,000	226,000	0%
Police	8,208,996	9,471,396	9,839,725	15%
Development Services	5,695,456	7,436,584	7,574,253	31%
Recreation	3,279,826	4,335,590	4,422,217	32%
Non-Departmenta	1,209,500	1,262,199	1,350,091	4%
TOTAL EXPENDITURES	21,521,050	25,450,726	26,284,271	18%
Transfers Out	1,605,000	3,160,000	2,660,000	97%
TOTAL EXPENDITURES & TRANSFERS OUT	<u>\$23,126,050</u>	<u>\$28,610,726</u>	<u>\$28,944,271</u>	24%

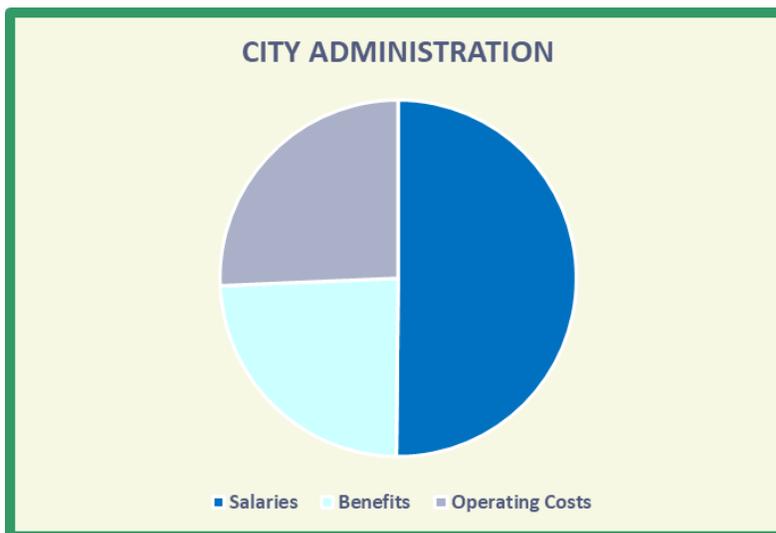
City Council

The Council budget has been revised to reflect the transfer of many line-item expenditures to the Administration budget, including supplies, postage, advertising, employee service awards, commission appreciation, and meeting cablecasting, to better align with operations.



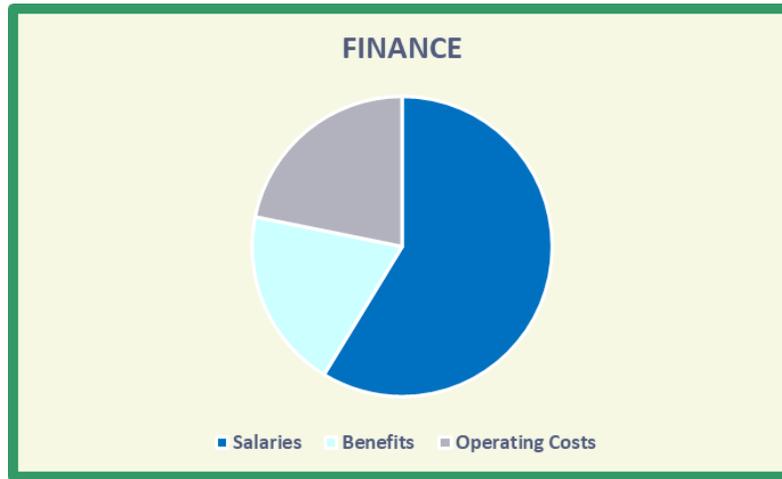
Administration (City Manager, City Clerk, Human Resources)

The Administration department includes the City Manager, City Clerk, Administrative Services Manager, two Management Analysts, a Deputy City Clerk, and a Department Secretary. Expenditures for Administration for FY25-26 and FY26-27 are projected to be approximately \$1.6 and \$1.7 million, respectively.



Finance Department

The Finance Department comprises five full-time staff members: Finance Director, Finance Manager, two Accountants, and a Finance Assistant. Total department expenditures for Finance for FY25-26 and FY26-27 are projected to be \$1.1 million.



Police Department

The Police budget consists of ten divisions: Administration, Patrol, Investigation, Records, Communication, Community Outreach, Youth Programs, Traffic, Emergency Preparedness, and the K-9 Unit. The total department expenditure for FY25-26 is projected to be \$9.5 million and \$9.8 million for FY26-27.

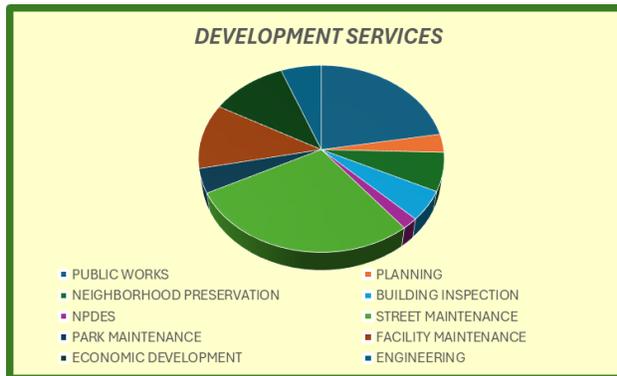


PUBLIC SAFETY	FY 25-26 Adopted
POLICE ADMINISTRATION	1,545,545
PATROL	4,317,738
INVESTIGATION	865,358
RECORDS	365,710
COMMUNICATION TECHNOLOGIES	952,028
COMMUNITY OUTREACH	65,662
YOUTH PROGRAMS	212,852
TRAFFIC	776,570
EMERGENCY PREPAREDNESS	117,224
K-9 UNIT	252,710

Development Services

Development Services include Administration, Planning, Neighborhood Preservation, Building Inspection, NPDES, Street, Park, Facility Maintenance, City Engineering, and Economic Development. The Street Department (division 542) reflects salaries and benefits for Park Maintenance (division 543) and Facility Maintenance (division 544), which were previously reported separately.

The revision will simplify reporting, as salaries and benefits were split for multiple divisions. Two new positions are being added, a Senior Maintenance and Maintenance I worker, to support Public Works. The total department expenditures for FY24-25 and FY25-26 are projected to be \$7.4 million and \$7.6 million, respectively.

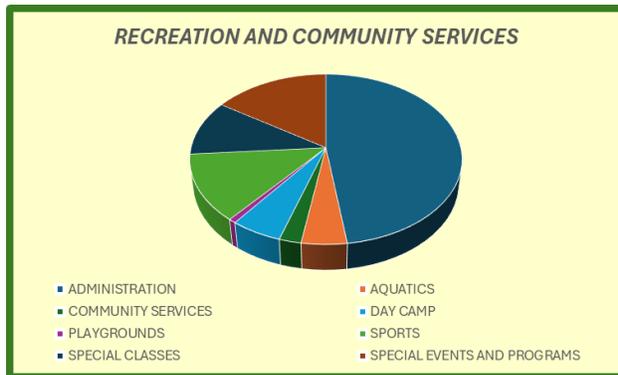


DEVELOPMENT SERVICE	FY 25-26 Adopted
PUBLIC WORKS	1,657,639
PLANNING	237,480
NEIGHBORHOOD PRESERVATION	494,838
BUILDING INSPECTION	384,000
NPDES	145,000
STREET MAINTENANCE	2,106,113
PARK MAINTENANCE	312,880
FACILITY MAINTENANCE	838,843
ECONOMIC DEVELOPMENT	824,792
ENGINEERING	435,000

Recreation and Community Services

Recreation and Community Services include divisions for Administration, Community Services, Day Camp, Playgrounds, Sports, Special Classes, and Special Events. Aquatics is now year-round and includes the use of the pool facilities at JFTB.

Due to the expansion of programs, part-time salaries are being increased. A new Recreation Coordinator is being added for Sunburst Field Operations. In addition, a Deputy Director is being added to assist in managing Recreation programs and activities. Total department expenditures for Recreation and Community Services are projected to be \$4.3 million for FY25-26 and \$4.4 million for FY26-27.



RECREATION	FY 25-26 Adopted
ADMINISTRATION	2,072,579
AQUATICS	206,128
COMMUNITY SERVICES	100,267
DAY CAMP	234,114
PLAYGROUNDS	33,012
SPORTS	553,982
SPECIAL CLASSES	456,217
SPECIAL EVENTS AND PROGRAMS	679,291

Non-Departmental

Non-departmental includes contractual services not associated with other departments, retiree health insurance costs, contributions to the North SPA homeless shelter, Council-approved additional UAL funding, and capital projects funded by Measure Y and the General Fund.

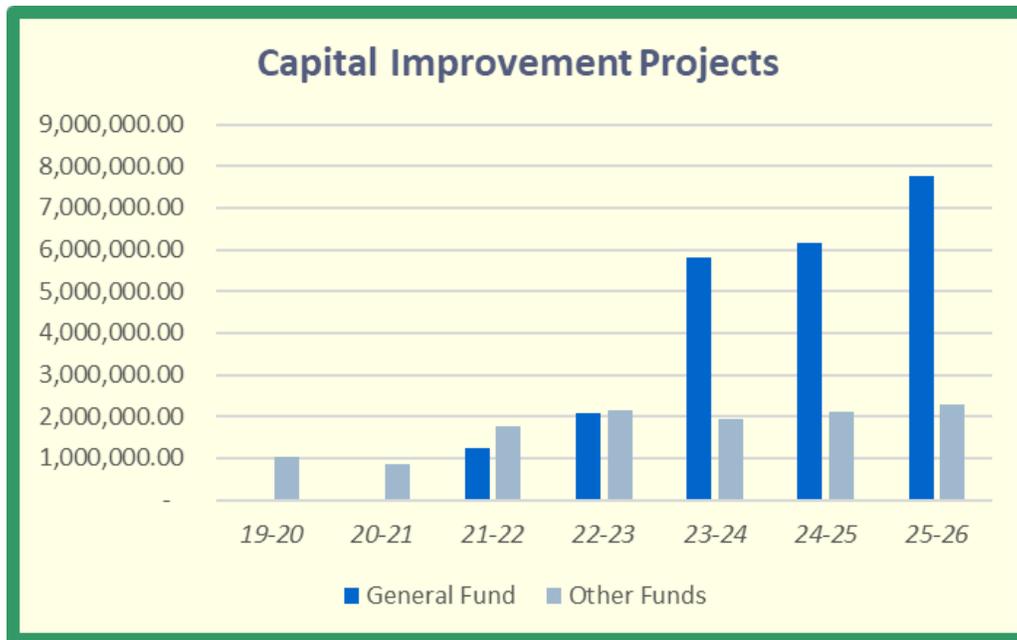
Interfund Operating Transfers Out

Interfund transfers into the General Fund support revenues and represent a partial offset to transfers to other funds. Transfers from the General Fund are made to other internal service funds that do not generate revenue and are to cover Debt Service payments (Fund 31), Vehicle and Equipment Replacement (Fund 50), Technology Replacement (Fund 53), and Self-Insurance costs (Fund 54).

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
OPERATING COSTS				
6031 TRANSFERS OUT - DEBT SERVICE (31)	205,000	205,000	210,000	210,000
6025 TRANSFERS OUT - BUILDING (25)	-	-	-	-
6050 TRANSFERS OUT - GARAGE FUND (50)	500,000	700,000	850,000	750,000
6052 TRANSFERS OUT - FACILITY CAPITAL (52)	-	675,000	650,000	650,000
6053 TRANSFERS OUT - TECHNOLOGY REPL. (53)	-	-	600,000	200,000
6054 TRANSFERS OUT - SELF INSURANCE (54)	700,000	700,000	850,000	850,000
TOTAL GEN FUND TRANSFERS OUT	1,405,000	2,280,000	3,160,000	2,660,000
GRAND TOTAL TRANSFERS OUT	\$ 1,405,000	\$ 2,280,000	\$ 3,160,000	\$ 2,660,000

CAPITAL IMPROVEMENT PROGRAM (CIP)

As reflected below, the CIP comprises \$3.8 million in multi-year (carryover) projects, which will be largely funded by the prior years' surpluses and covered by investment maturity. The proposed CIP for FY25-26 is \$10.0 million, of which \$5.4 million is the General Fund. Funding will largely come from and, for the most part, align with investment maturity. In addition, projects totaling \$2.1 million have been deferred to FY26-27.



Fiscal Year 2024-25 CIP Multi-Year (Carryover)

Project	Funding Source	Account	Amount
Labourdette Park Project	CDBG	19-570-5501-2400	\$ 300,000
	General Fund	10-570-5501-2400	\$ 400,000
	Additional Appropriation		\$ 650,000
Soroptimist Park	Prop 68	10-570-5501-2504	\$ 185,000
	General Fund	10-570-5501-2504	\$ 55,000
	Additional Appropriation		\$ 80,000
Signage Replacement	General Fund	10-570-5501-2506	\$ 150,000
Katella Avenue Design	Measure M	26-570-5501-2402	\$ 300,000
ADA Curb Ramps	Measure M	26-570-5501-2501	\$ 25,000
ADA Sidewalks	Measure M	26-570-5501-2502	\$ 25,000
PMP	General Fund	10-570-5501-2502	\$ 35,000
Bridge Assessment	General Fund	10-570-5501-2503	\$ 15,000
ATP Project - Bloomfield	General Fund-M. Steel	10-570-5501-2507	\$ 582,410
ATP Project - Bloomfield	General Fund	10-570-5501-2507	\$ 175,000
Emergency Generator Project	Facilities (Fund 52)	52-570-5501-2308	\$ 650,000
Pine Street Design	General Fund	10-570-5501-2419	\$ 175,000

Total FY24-25 Pending \$ 3,802,410

Fiscal Year 2025-26 CIP

Project	Funding Source	Account	Amount
Additional Appropriations	General Fund		\$ 730,000
Community Center 2 Renovation	General Fund		\$ 4,400,000
Street Slurry Project	SB-1		\$ 300,000
	Gas Tax		\$ 190,000
	Measure M		\$ 55,000
LAYB Project (Restroom & Concession)	General Fund		\$ 300,000
Street Striping	Measure M		\$ 150,000
Grid Tree Trimming	Measure M		\$ 95,000
		Total FY25-26	\$ 6,220,000
Total Combined CIP			\$ 10,022,410

PD HVAC Project	Building Improvement (Fund 25)		\$ 250,000
ADA Transition Plan	General Fund		\$ 175,000
Public Works Renovation	Facilities (Fund 52)		\$ 650,000
PD Locker Rooms	General Fund		\$ 1,000,000
Deferred			\$ 2,075,000

Additional Budget Considerations

In connection with the Unfunded Accrued Liability (UAL), the Council adopted Resolution 2022-23, PERS Unfunded Accrued Liability Pay-Down Funding Policy. This resulted in additional discretionary payments (ADP) of \$260,000 annually that are being applied to reduce the City's UAL. In addition, the Council approved funding for the trust established with PARS at \$50,000 monthly. This funding is in addition to the already approved \$260,000 annual ADP, which, combined with the trust funding, will accelerate the City's UAL paydown.

Future changes to UAL are somewhat unknown, as CalPERS is currently underway with an experience study (ALM) that is scheduled to go into effect on July 1, 2026. The prior study of 2021 reflected assumption changes, including a reduced discount rate assumption from 7.0% to 6.8%, a reduced inflation rate assumption from 2.5% to 2.3%, an increased employee wage growth assumption from 2.75% to 2.80%, and other demographic changes, all of which affect the UAL. The current 2025 Experience Study may reflect additional potential changes due to persistent inflation in the form of upward pressure on the Wage Growth Assumption (2.8%) and downward pressure on the discount rate assumption (6.8%). In addition, mortality reflected higher rates during COVID, and the U.S. trends suggest significant improvement in mortality. All of which will impact the UAL.

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 and exceed the needs of the residents of Los Alamitos.

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

This budget forms the starting point in planning for Fiscal Year 25-26. I am confident that the staff’s efforts will result in the 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

HISTORY

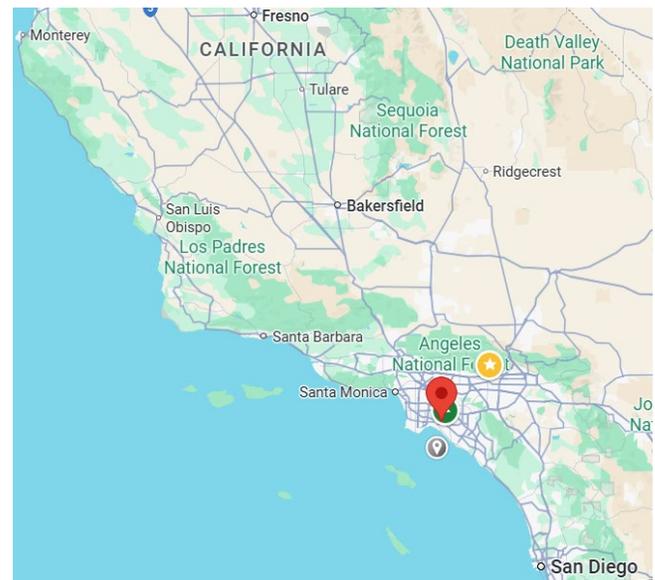
The town of Los Alamitos was established in 1896 to support the new sugar beet factory in town built by the Clark Brothers. Sugar beets were raised in the surrounding 70 square miles of territory during the next five years located mostly between what is now Lakewood and the Santa Ana River. The township was the first sugar refinery in Southern California and was in the present-day Katella Avenue and Los Alamitos Boulevard.

Prior to and during early World War II, the area around Los Alamitos became a major center for the aircraft industry. The Clark heirs arrange for Donald Douglas to construct the Douglas Aircraft Company aircraft plant north of Long Beach airport. At the same time, an auxiliary airfield for the Navy Reserve Training facility was built on level ground just east of Los Alamitos in August 1940. The Navy decided to move all their reserve aviation training to a newly purchased 1300-acre facility where all Naval Reserve Activities Branch (NRAB) operations were formally transitioned from the original Long Beach location. The new base provided many jobs and spurred growth in the town.

After World War II, NRAB Los Alamitos was the busiest reserve air base in the nation. Many former military personnel chose to stay on in Los Alamitos after the war, living in such new neighborhoods as Carrier Row, where streets are named for World War II aircraft carriers.

The Navy moved out in 1972, and the California National Guard took over the management of the base.

Today, it is a reserve support center for units of the Army, Navy, National Guard and the Marines. It is also home to many other government agencies, including Homeland Security, FEMA and the State of California Office of Emergency Services.



DEMOGRAPHICS

California has 482 municipalities and 58 counties, all governed by one state government under the legislation of the US government. The city of Los Alamitos is one of 34 cities in Orange County: the 5th smallest in area, and 2nd lowest in population.

The city had a modest growth in population based on the 2010 and 2020 census.

	Population		Change	Land Area sq mile
	2020	2010		
Cypress	50,151	47,802	4.91%	6.61
La Palma	15,581	15,568	0.08%	1.78
Los Alamitos	11,780	11,449	2.89%	4.01
Seal Beach	25,242	24,168	4.44%	11.27
Stanton	37,962	38,186	-0.59%	3.10

The following statistics are presented to provide an overview of Los Alamitos residents, and the City’s economic condition.

Populations and People

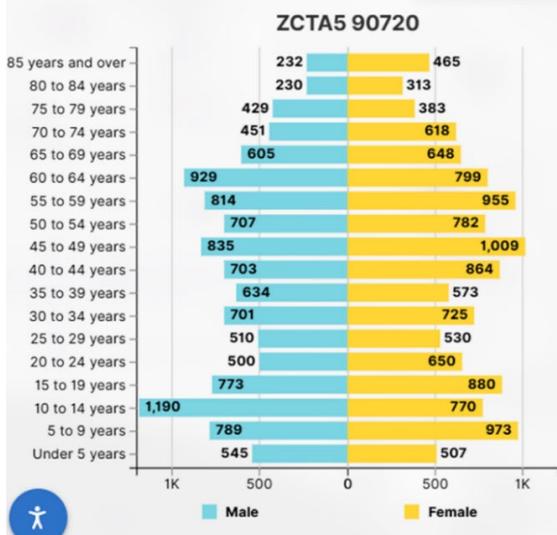
Age and Sex

43.0 ± 1.6
Median Age in ZCTA5 90720

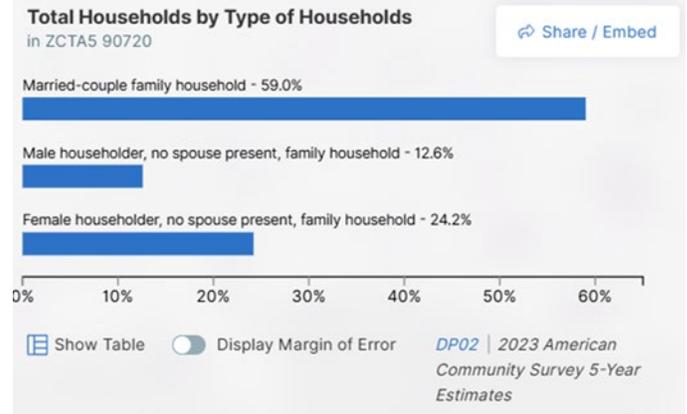
38.2 ± 0.1
Median Age in California

S0101 | 2023 American Community Survey 5-Year Estimates

Population Pyramid: Population by Age and S... in ZCTA5 90720



It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has general correlation to income levels which affect the tax base.



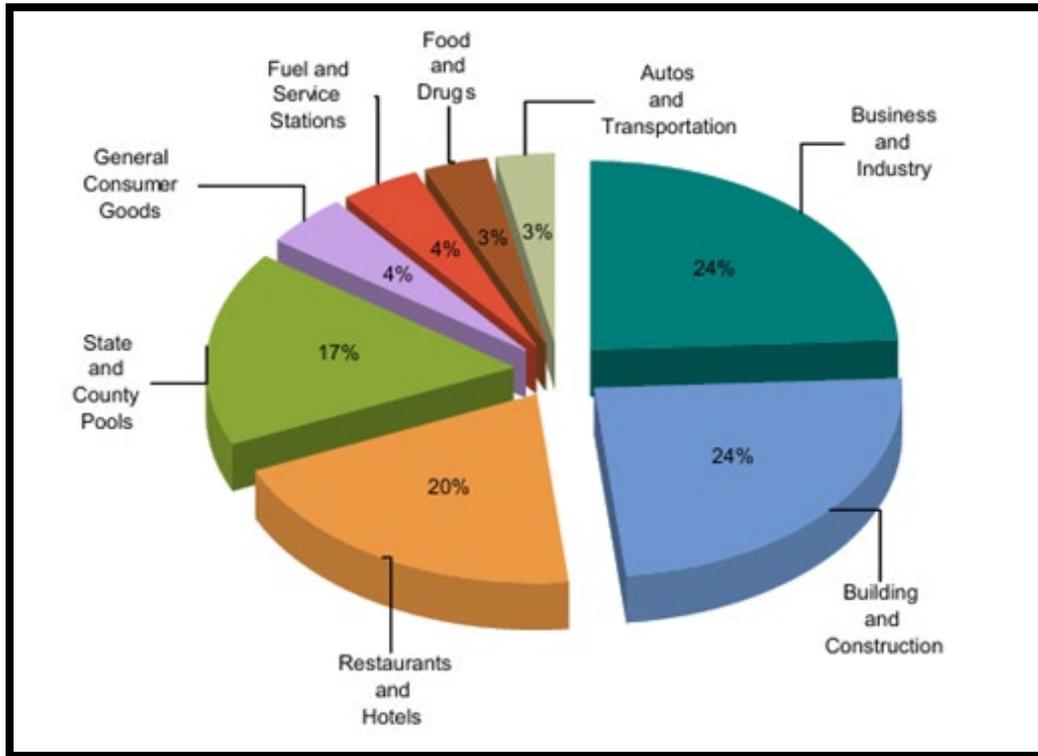
ECONOMY

Household income is a key data point in evaluating a community’s wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

YEAR	POPULATION	PERSONAL INCOME (in thousands)	PER CAPITA PERSONAL INCOME	UNEMPLOYMENT RATE
2014	11,725	437,214	37,289	5.50%
2015	11,738	421,786	35,933	4.50%
2016	11,739	425,943	36,284	4.00%
2017	11,863	430,396	36,280	4.00%
2018	11,721	415,852	35,479	3.20%
2019	11,567	443,756	38,363	2.90%
2020	11,538	481,688	41,747	8.90%
2021	11,873	480,337	40,456	8.30%
2022	12,129	511,316	42,156	4.50%
2023	11,947	569,293	47,651	5.00%

Source: ACFR

Los Alamitos Major Industry Groups



TOP 10 BUSINESSES	
Ranking	Firm Name
1	Ganahl Lumber
2	Shell
3	Grating Pacific
4	Gemini Forrest Products
5	Siteone Landscape Supply Trand Offset Printing
6	Trand Offset Printing
7	Mamas Comfort Food
8	Katella Bakery & Deli
9	Adamson Police Products
10	Chevron

TOP 10 PRINCIPAL EMPLOYERS		
Ranking	Firm Name	Employees
1	Los Alamitos Medical Center	1,059
2	Bar Bakers, LLC	563
3	Epson America	501
4	Katella Delicatessen-Restaurant-Bakery, Inc	197
5	Mittera California, Inc	193
6	Alamitos West Health & Rehabilitation	139
7	Bearing Inspection, Inc.	102
8	Arrowhead Products	100
9	Alliance Space Systems	100
10	Maderas	99

BUDGET DEVELOPMENT CALENDAR

FISCAL YEAR 2025-2026



ORGANIZATIONAL CHART



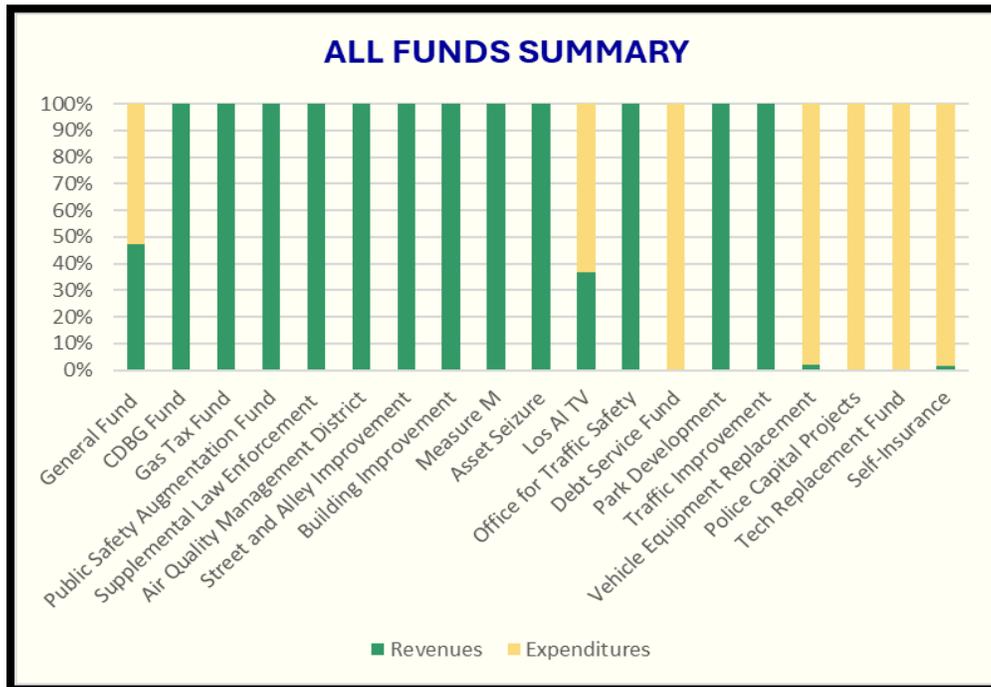
POSITION COUNT-Full time equivalent

Full-Time Equivalent City Government Employees by Function/Program								
Function/Program	2018	2019	2020	2021	2022	2023	2024	2025
General Government	8	8	6	6	7	10	11	12
Community Development	3	3	3	3	3	5	5	5
Police	30	30	25	26	30	31	31	31
Public Works	10	10	8	8	10	9	9	9
Recreation & Community Services	15	15	15	11	18	14	14	14
	66	66	57	54	68	69	70	71

SUMMARY OF SOURCES AND USES BY FUND

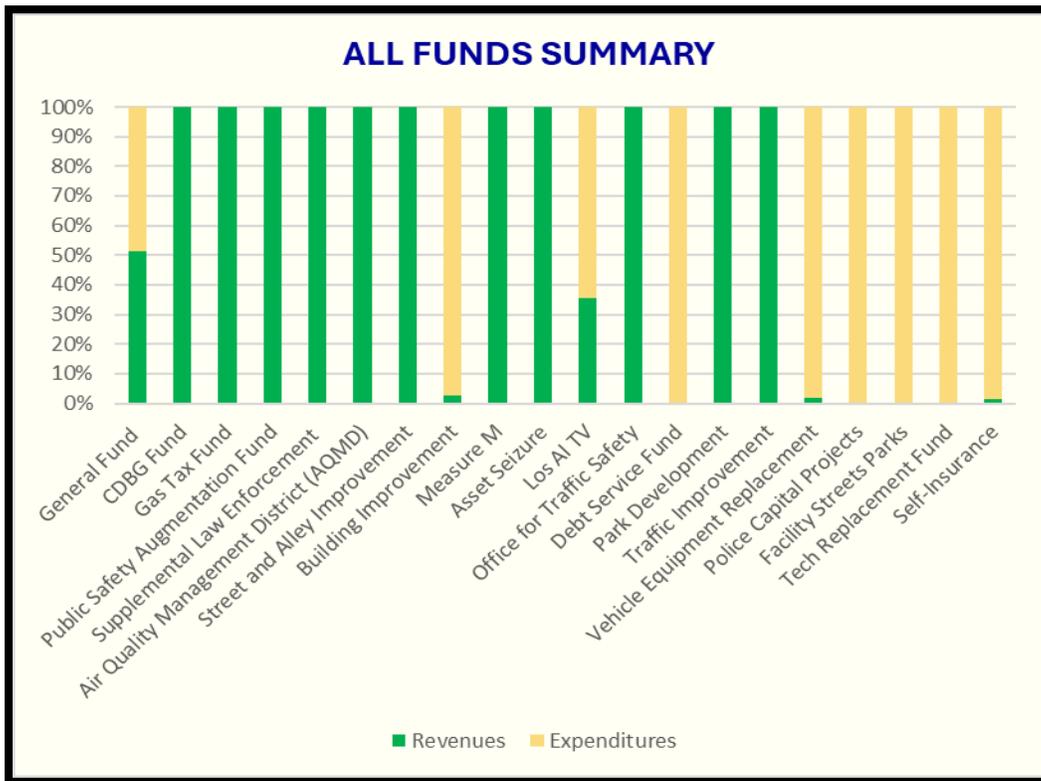
FISCAL YEAR 2025-2026

FUND	Estimated					Estimated
	Fund Balance July 1, 2025	Revenues	Expenditures	Capital Projects	Transfers	Fund balance June 30, 2026
GENERAL FUND						
10 General Fund	\$21,321,034	\$27,026,468	\$(30,195,547)	\$(2,372,410)	\$(1,073,717)	\$14,705,828
Total General Fund	21,321,034	27,026,468	(30,195,547)	(2,372,410)	(1,073,717)	14,705,828
SPECIAL REVENUE FUNDS						
19 CDBG Fund	187,923	350,400	-	(300,000)	-	238,323
20 Gas Tax Fund	(520,806)	664,202	-	(490,000)	(150,000)	(496,604)
21 Public Safety Augmentation Fund	19,809	140,496	-	-	(139,283)	21,022
22 Supplemental Law Enforcement	329,110	181,600	-	-	(200,000)	310,710
23 Air Quality Management District	208,241	15,500	-	-	-	223,741
24 Street and Alley Improvement	7,366	150	-	-	-	7,516
25 Building Improvement	334,402	7,000	-	-	-	341,402
26 Measure M	867,895	361,503	-	(650,000)	-	579,398
27 Asset Seizure	50,206	300	-	-	-	50,506
28 Los Al TV	42,903	15,800	(27,000)	-	-	31,703
29 Office for Traffic Safety	179,951	12,500	-	-	(100,000)	92,451
31 Debt Service Fund	5,048	-	(213,144)	-	210,000	1,904
40 Park Development	785,006	25,000	-	-	-	810,006
44 Traffic Improvement	111,978	5,000	-	-	-	116,978
50 Vehicle Equipment Replacement	9,341	15,000	(771,331)	-	850,000	103,010
51 Police Capital Projects	153,551	-	(33,600)	-	-	119,951
52 Facility Streets Parks	(473,568)	-	-	(650,000)	650,000	(473,568)
53 Tech Replacement Fund	25,867	-	(220,000)	-	600,000	405,867
54 Self-Insurance	353,079	18,000	(1,152,000)	-	850,000	69,079
56 American Recovery Plan Act (ARPA)	1,255,224	-	-	-	(1,255,000)	224
57 Economic Development	849,920	-	-	-	(242,000)	607,920
TOTAL FUNDS	\$26,103,481	\$28,838,919	\$(32,612,622)	\$(4,462,410)	\$-	\$17,867,367



FISCAL YEAR 2026-2027

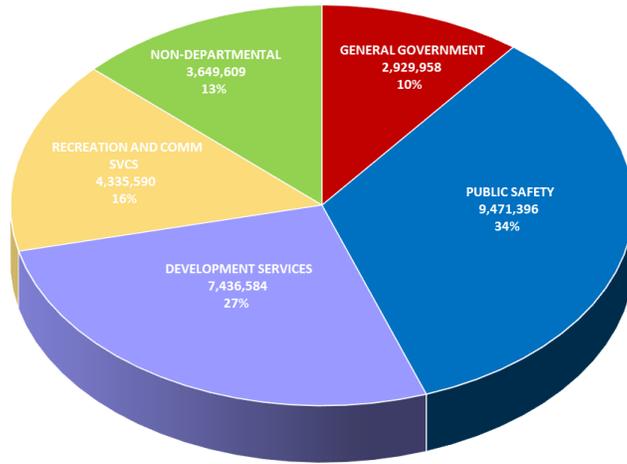
FUND	Estimated Fund Balance				Estimated Fund balance
	June 30, 2026	Revenues	Expenditures	Capital Projects	Transfers
GENERAL FUND					
10 General Fund	\$12,619,545	\$27,880,468	\$(26,284,992)	\$ -	\$(1,180,198)
Total General Fund	12,619,545	27,880,468	(26,284,992)	-	(1,180,198)
SPECIAL REVENUE FUNDS					
19 CDBG Fund	238,323	350,400	-	-	-
20 Gas Tax Fund	(496,604)	648,400	-	-	(300,000)
21 Public Safety Augmentation Fund	21,022	141,400	-	-	(170,000)
22 Supplemental Law Enforcement	310,710	176,600	-	-	(350,000)
23 Air Quality Management District (AQMD)	223,741	17,500	-	-	-
24 Street and Alley Improvement	7,516	150	-	-	-
25 Building Improvement	341,402	7,000	(250,000)	-	-
26 Measure M	579,398	362,000	-	-	-
27 Asset Seizure	50,506	300	-	-	-
28 Los Al TV	31,703	14,800	(27,000)	-	-
29 Office for Traffic Safety	92,451	12,500	-	-	(60,000)
31 Debt Service Fund	1,904	-	(213,519)	-	210,000
40 Park Development	810,006	3,358,905	-	-	-
44 Traffic Improvement	116,978	5,000	-	-	-
50 Vehicle Equipment Replacement	103,010	15,000	(750,931)	-	750,000
51 Police Capital Projects	119,951	-	(33,600)	-	-
52 Facility Streets Parks	(473,568)	-	(650,000)	-	650,000
53 Tech Replacement Fund	405,867	-	(220,000)	-	200,000
54 Self-Insurance	69,079	18,000	(1,161,000)	-	850,000
56 American Recovery Plan Act (ARPA)	224	-	-	-	-
57 Economic Development	607,920	-	-	-	(599,802)
TOTAL FUNDS	\$15,781,084	\$33,008,423	\$(29,591,042)	\$ -	\$ -



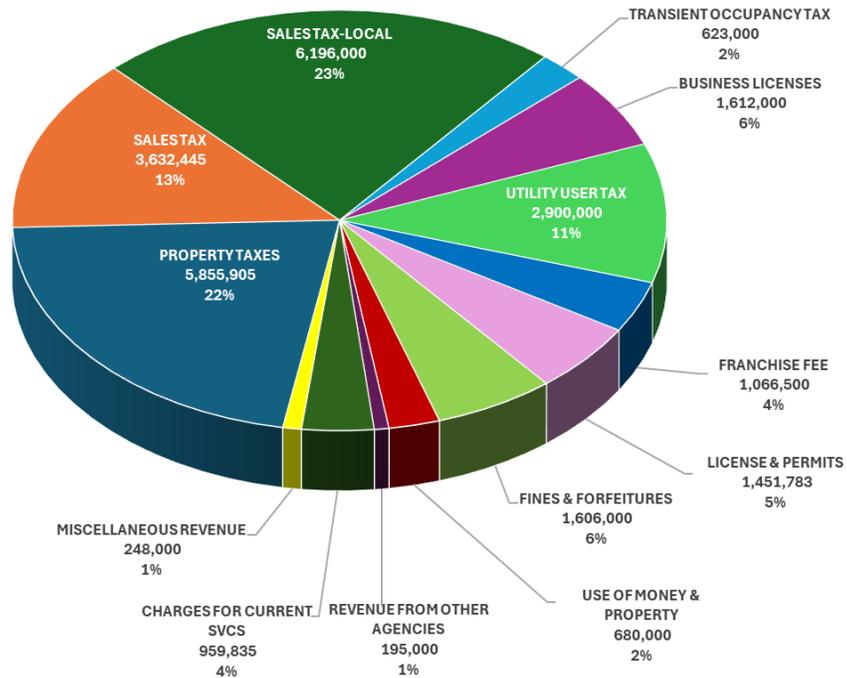
GENERAL FUND SUMMARY

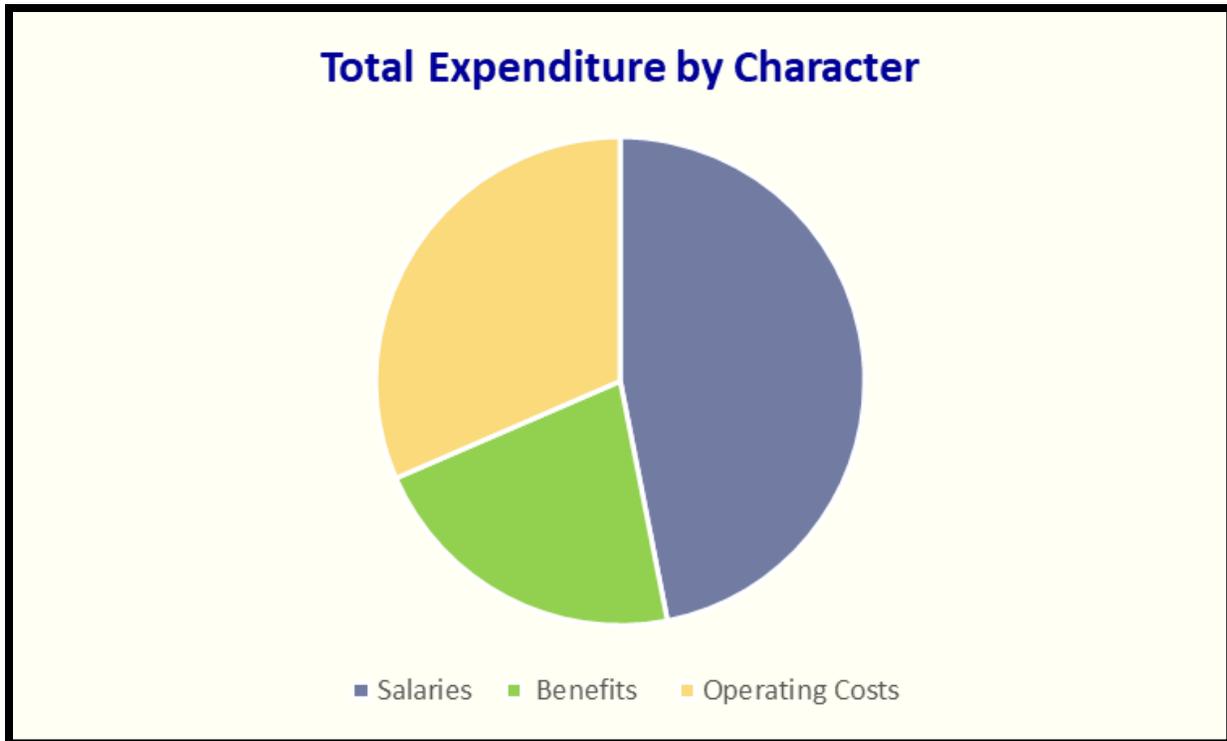
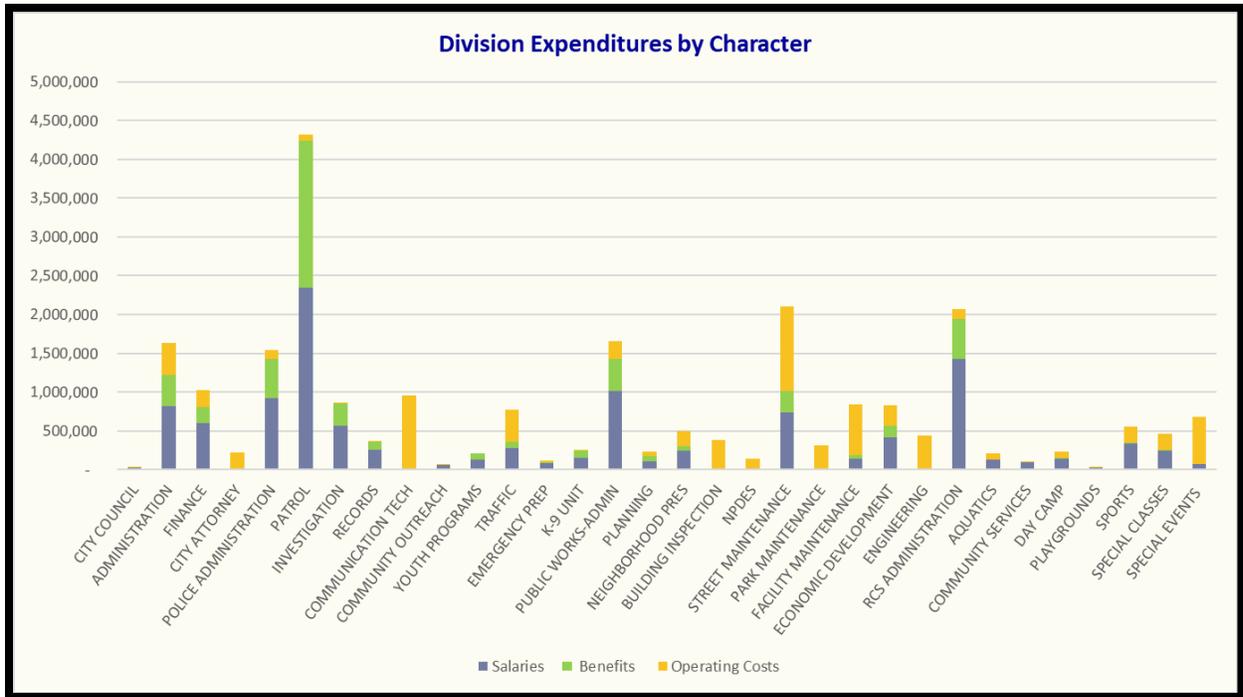
ADOPTED BUDGET - FISCAL YEAR 2025-2026

GENERAL FUND EXPENDITURE BY DEPARTMENT



GENERAL FUND REVENUE







ADOPTED BUDGET

FISCAL YEAR 2025-26

DEPARTMENT BUDGET DETAILS

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 opportunities for the community to participate in city government through public meetings, workshops and board/commission meetings

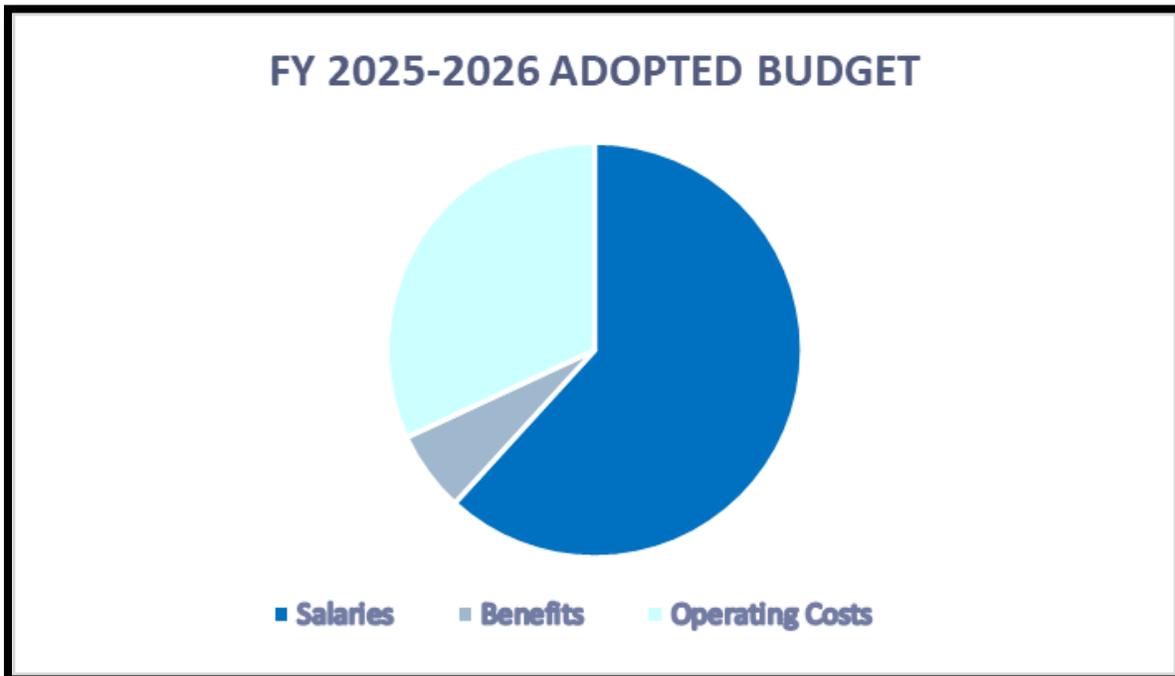
PROGRAM DESCRIPTION

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 COUNCIL		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
PERSONNEL					
<u>SALARIES</u>					
5102	STIPENDS	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,720
5130	MEDICARE	365	365	365	365
5151	PART TIME RETIREMENT	700	700	800	800
	TOTAL SALARIES	25,065	25,065	25,165	25,885
<u>BENEFITS</u>					
5162	LIFE INSURANCE	767	256	256	256
	TOTAL BENEFITS	767	256	256	256
	TOTAL PERSONNEL	25,832	25,321	25,421	26,141
<u>OPERATING COSTS</u>					
5207	TRAVEL & TRAINING	10,125	10,125	13,000	13,000
	TOTAL OPERATING COSTS	10,125	10,125	13,000	13,000
GRAND TOTAL CITY COUNCIL		\$ 35,957	\$ 35,446	\$ 38,421	\$ 39,141



CITY ADMINISTRATION



CITY OF Los Alamitos
California

ADMINISTRATION

CITY MANAGER
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 Council, City staff and residents in fulfilling our community's current and future needs.

CITY CLERK
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.

ADMINISTRATIVE SERVICES MANAGER
The goal of the Human Resources & Risk Management Department is to provide ethical leadership, responsive assistance, and exceptional customer service in all personnel and employment matters, and to safeguard the City's resources through responsible risk management. We strive to attract, recruit, retain, and develop highly qualified employees to deliver quality services to the employees, citizens and customers of the City of Los Alamitos.

My City ❤️ My Los Al

The Administration Department is dedicated and responsible for overseeing and providing guidance in the following areas:



- CITY COUNCIL
- COMMISSIONERS
- LEGISLATIVE UPDATES



BENEFITS AND LEAVE ADMINISTRATION



EMPLOYEE AND LABOR RELATIONS



COMMUNITY ENGAGEMENT AND COMMUNICATION



DEVELOPMENT AND TRAINING



RECORDS MANAGEMENT AND TRANSPARENCY



PERSONNEL RECRUITMENT AND SELECTION



DEVELOP STRATEGIC VISION FOR THE CITY



SAFETY AND RISK MANAGEMENT

MISSION STATEMENT

To serve the City of Los Alamitos with strong leadership and vision and implement the policies of the 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 Alamitos residents.
- 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.

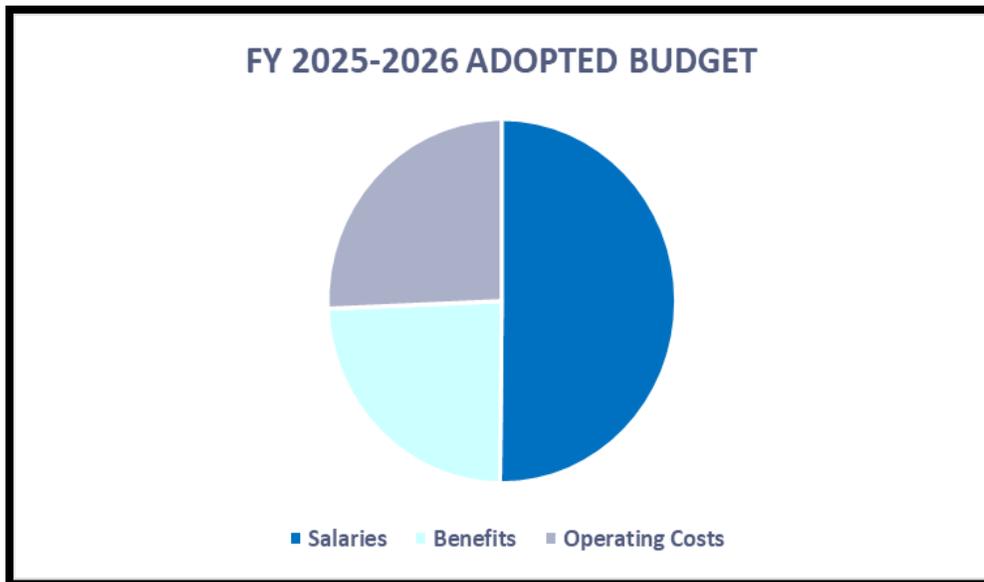
PROGRAM DESCRIPTION

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.
- Ensure that the city is a place where residents and businesses are safe.
- Manage the 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 ADMINISTRATION		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
PERSONNEL					
<u>SALARIES</u>					
5101	SALARIES - FULL-TIME	\$ 830,852	\$ 838,450	\$ 756,213	\$ 811,496
5103	SALARIES - PART-TIME	80,000	38,632	39,405	40,193
5118	CAR ALLOWANCE	15,600	6,558	3,600	3,600
5119	CELL ALLOWANCE	4,800	3,538	3,660	3,660
5120	OVERTIME	500	-	500	500
5126	SICK CONVERSION	2,200	53,315	1,000	1,000
5127	VACATION CONVERSION	10,000	5,202	5,000	5,000
5130	MEDICARE	13,743	26,362	11,511	12,231
	TOTAL SALARIES	957,695	972,057	820,889	877,680
<u>BENEFITS</u>					
5150	RETIREMENT	275,804	275,804	285,484	305,621
5151	PART-TIME RETIREMENT	2,400	1,159	1,182	1,206
5161	HEALTH INSURANCE	93,084	100,364	105,456	105,456
5162	LIFE INSURANCE	1,787	1,787	1,659	1,659
5163	DISABILITY INSURANCE	2,030	2,030	1,750	1,750
	TOTAL BENEFITS	375,105	381,144	395,531	415,692
	TOTAL PERSONNEL	1,332,800	1,353,201	1,216,420	1,293,371
<u>OPERATING COSTS</u>					
5201	SUPPLIES	18,000	18,000	21,000	21,000
5207	TRAVEL & TRAINING	30,000	30,000	30,000	30,000
5209	DUES & SUBSCRIPTIONS	36,950	36,950	26,500	27,000
5223	ELECTION EXPENSE	30,000	21,508	12,000	45,000
5235	ADVERTISING	5,000	-	20,000	20,000
5236	COMMUNITY SHRED EVENTS	2,000	3,308	2,600	2,700
5237	EMPLOYEE WELLNESS	10,000	10,000	8,000	3,400
5238	COMMISSIONER APPRECIATION	5,000	5,000	5,000	5,000
5239	RECRUITMENT	4,000	-	4,000	4,000
5241	PASSPORT PROCESSING	2,000	2,000	1,000	1,000
5246	MEETING CABLECASTING	5,000	5,000	20,000	22,000
5260	CONTRACTUAL SERVICES	216,800	197,502	200,000	210,000
5266	CODIFICATION SERVICE	10,000	10,000	10,000	10,000
5267	LOS AL LOOP - NEWSLETTER	-	-	60,000	62,000
	TOTAL OPERATING COSTS	398,050	362,268	420,100	463,100
GRAND TOTAL ADMINISTRATION		\$ 1,730,850	\$ 1,715,469	\$ 1,636,520	\$ 1,756,471



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 processes including City elections; and managing City records.

DEPARTMENT GOALS

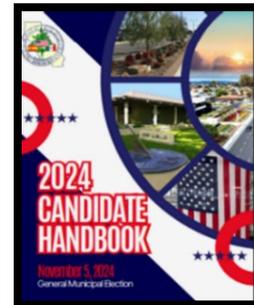
- Increase Transparency.
- Assist in the launch of a new City website.
- Increase ease of access to Public Records.
- Implement new technology to ensure legislative compliance.
- Increase the amount of public paper shredding events.

PROGRAM DESCRIPTION

The City Clerk coordinates City Council administrative and legislative activities, including preparing agendas, maintaining minutes, ordinances, and resolutions, and preserving official City records. Responsibilities also include recording deeds, administering oaths, processing liability claims, responding to Public Records Act requests, managing voter registration materials, ensuring compliance with the State Political Reform Act, and maintaining the Municipal Code. The Clerk also serves as the local Elections Official and oversees 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 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 the 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 ATTORNEY		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
<u>OPERATING COSTS</u>					
5249	PROSECUTION SERVICES	\$ 20,000	\$ 20,223	\$ 20,000	\$ 20,000
5261	LEGAL SERVICES	156,000	221,312	156,000	156,000
5264	LITIGATION	50,000	40,000	50,000	50,000
TOTAL OPERATING COSTS		226,000	281,535	226,000	226,000
GRAND TOTAL CITY ATTORNEY		\$ 226,000	\$ 281,535	\$ 226,000	\$ 226,000

FINANCE



FINANCE DEPARTMENT BY THE NUMBERS

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.

My City ♥ My Los Al

<p>ACCOUNTS PAYABLE 2,047 Checks Issued</p>	<p>CASH AND INVESTMENT MANAGEMENT \$24.1M Portfolio</p>
<p>ADMINISTRATION \$3.1M City's LT Debt</p>	<p>GENERAL ACCOUNTING 23 Separate Funds Managed</p>
<p>PURCHASE ORDERS \$8.48M 180 PO's Issued</p>	<p>PAYROLL 3,212 Checks Issued</p>
<p>BUDGET PREPARATION AND ADMINISTRATION \$28.6M FY 23/24 Adopted Budget</p>	<p>ACFR FY 23/24 Certificate of Achievement Preparation of the city's annual financial statements</p>
<p>PLANNING & FORECASTING Maintain a five-year forecast and strategy to secure a balanced budget over the long-term</p>	

ACHIEVEMENTS:

- GFOA Award for Excellence in Financial Reporting – FY 2022-23 Annual Comprehensive Financial Report.
- AAA credit rating
- Investment portfolio earnings of \$1.2 Million (before adjustments).

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 efficiency, customer service, and control costs.

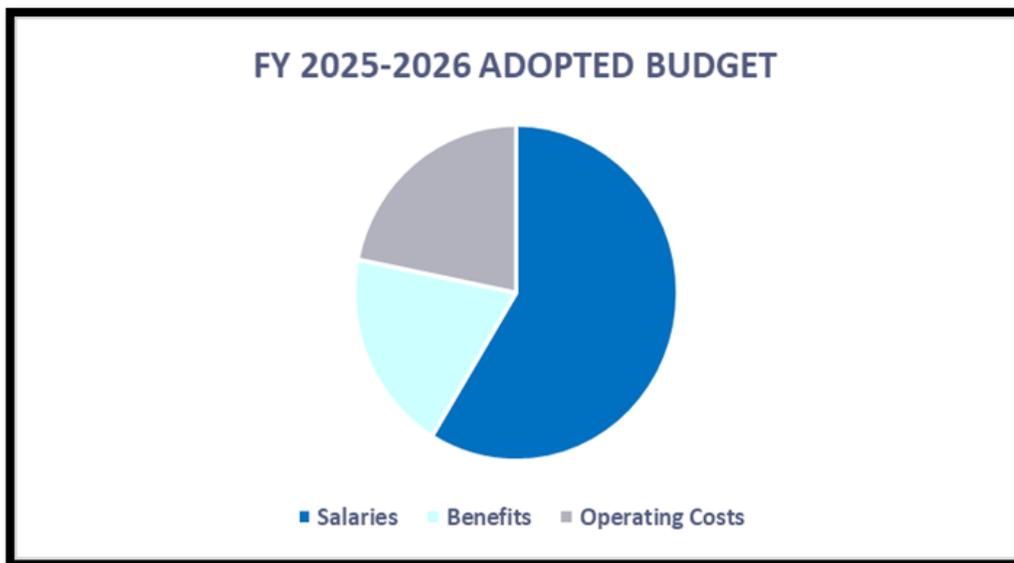
PROGRAM DESCRIPTION

- 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, including the Annual Operating and Capital Improvement Program Budget, the Annual Report, and other required reporting to the State of California.

FINANCE		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
PERSONNEL					
<u>SALARIES</u>					
5101	SALARIES - FULL-TIME	\$ 469,191	\$ 384,191	\$ 583,979	\$ 643,122
5118	CAR ALLOWANCE	3,600	3,278	3,600	3,278
5119	CELL ALLOWANCE	1,440	1,128	1,440	1,440
5120	OVERTIME	2,500	1,448	2,500	2,500
5126	SICK CONVERSION	1,500	-	1,500	1,500
5127	VACATION CONVERSION	4,000	-	4,000	4,000
5130	MEDICARE	8,016	5,192	7,294	9,647
	TOTAL SALARIES	566,247	471,237	604,313	665,487
<u>BENEFITS</u>					
5150	RETIREMENT	98,583	85,583	124,000	134,473
5161	HEALTH INSURANCE	63,312	41,946	74,256	74,256
5162	LIFE INSURANCE	682	232	682	682
5163	DISABILITY INSURANCE	1,161	194	1,166	1,166
	TOTAL BENEFITS	166,018	128,399	200,104	210,577
	TOTAL PERSONNEL	732,265	599,636	804,417	876,064
<u>OPERATING COSTS</u>					
5201	SUPPLIES	9,000	9,266	10,000	10,000
5207	TRAVEL & TRAINING	2,500	1,940	4,000	4,000
5209	DUES & SUBSCRIPTIONS	3,200	1,820	4,000	4,000
5229	TUITION REIMBURSEMENT	2,500	4,416	6,000	6,000
5235	ADVERTISING	500	-	500	-
5260	CONTRACTUAL SERVICES	308,400	295,000	140,000	145,030
5263	AUDIT SERVICES	55,000	63,000	60,000	62,000
	TOTAL OPERATING COSTS	402,200	389,208	224,600	231,030
GRAND TOTAL FINANCE		\$ 1,134,465	\$ 988,844	\$ 1,029,017	\$ 1,107,094



POLICE



MISSION STATEMENT

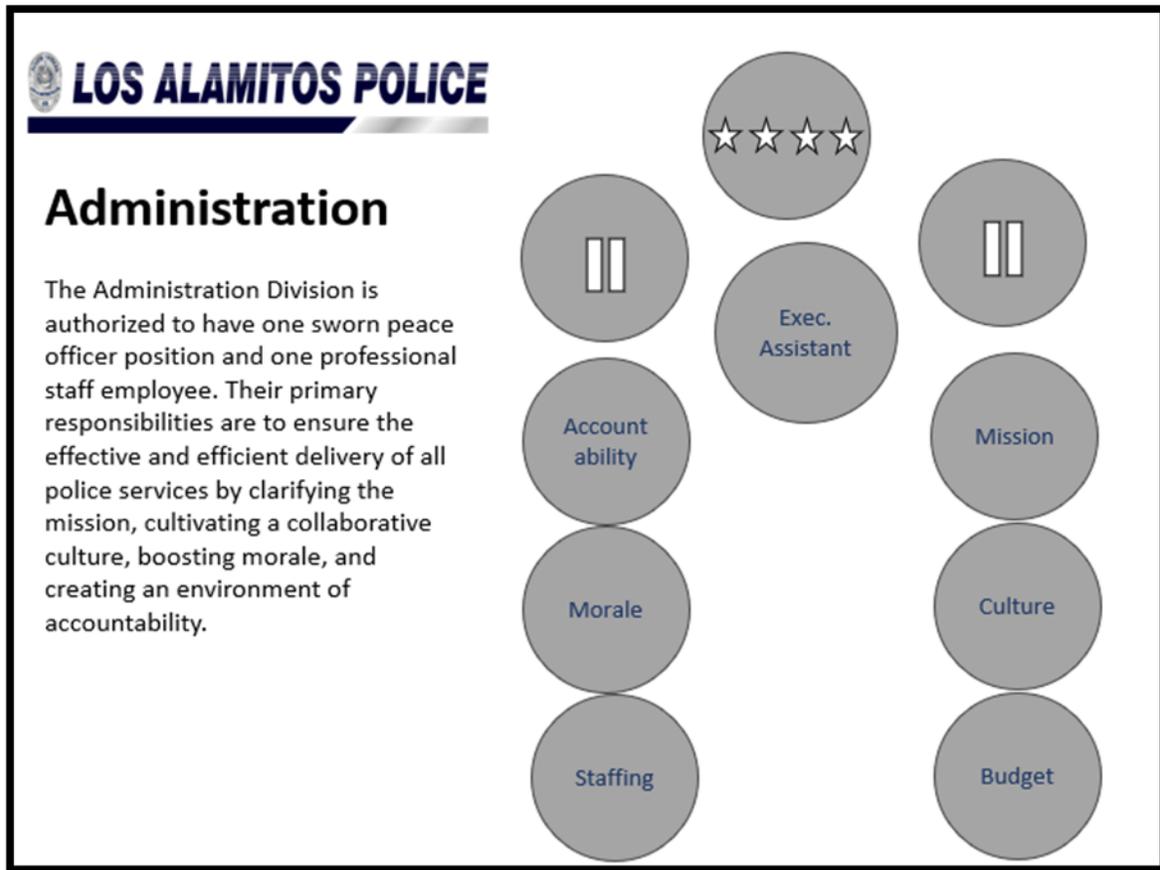
The Los Alamitos Police Department will provide the highest degree of professional police service in partnership with the community to ensure Los Alamitos is a safe place to live, visit, and conduct business.

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

FUNCTION/PROGRAM	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Police										
Number of:										
Part 1 crimes	299	252	268	209	193	189	330	157	343	197
Parking violations	3,283	3,963	2,997	4,043	4,221	1,471	1,470	3,835	1,915	2,794
Traffic violations	1,786	1,473	2,885	1,430	1,114	342	636	677	1,313	784
Incident/crime reports	1,381	1,167	1,254	896	752	729	1,046	1,044	1,116	863

POLICE ADMINISTRATION



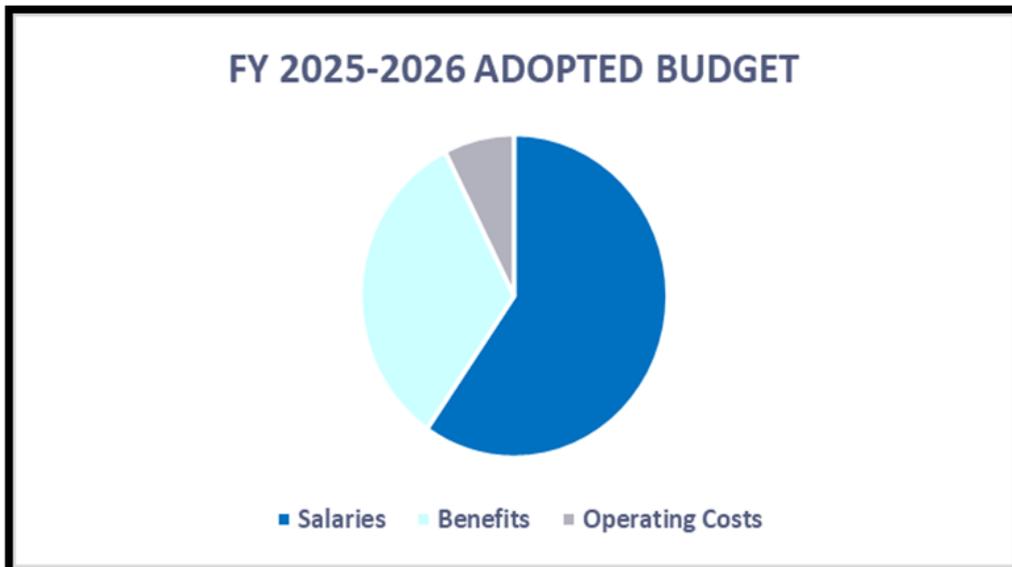
PROGRAM DESCRIPTION

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

PD ADMINISTRATION		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
PERSONNEL					
SALARIES					
5101	SALARIES - FULLTIME	\$ 798,020	\$ 740,242	\$ 870,164	\$ 894,709
5103	SALARIES - PART-TIME	-	-	28,500	29,070
5119	CELL ALLOWANCE	1,500	1,440	1,440	1,440
5120	OVERTIME	500	-	500	500
5126	SICK CONVERSION	5,000	7,636	7,636	7,636
5127	VACATION CONVERSION	5,000	938	938	938
5130	MEDICARE	11,597	10,866	12,317	12,681
	TOTAL SALARIES	821,617	761,122	921,495	946,974
BENEFITS					
5150	RETIREMENT	443,631	443,631	423,828	443,658
5151	PART TIME RETIREMENT	-	-	855	872
5161	HEALTH INSURANCE	69,684	62,966	81,600	81,600
5162	LIFE INSURANCE	1,509	1,509	1,509	1,509
5163	DISABILITY INSURANCE	1,451	1,451	1,458	1,458
	TOTAL BENEFITS	516,275.00	509,557	509,250	529,097
	TOTAL PERSONNEL	1,337,892.00	1,270,679	1,430,745	1,476,071
OPERATING COSTS					
5201	SUPPLIES	20,000	10,810	15,000	15,000
5205	POSTAGE	100	-	100	100
5207	TRAVEL	10,000	4,774	6,000	7,000
5208	TRAINING	10,000	17,570	18,000	18,500
5209	DUES & SUBSCRIPTIONS	10,000	24,168	24,200	24,200
5260	CONTRACTUAL SERVICES	11,200	36,300	32,000	32,000
5280	LEASED EQUIPMENT	5,000	1,422	1,500	1,600
5281	REAL PROPERTY LEASE	4,500	9,000	18,000	18,000
	TOTAL OPERATING COSTS	84,310	104,044	114,800	116,400
GRAND TOTAL POLICE ADMINISTRATION		\$ 1,422,202	\$ 1,374,723	\$ 1,545,545	\$ 1,592,471



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

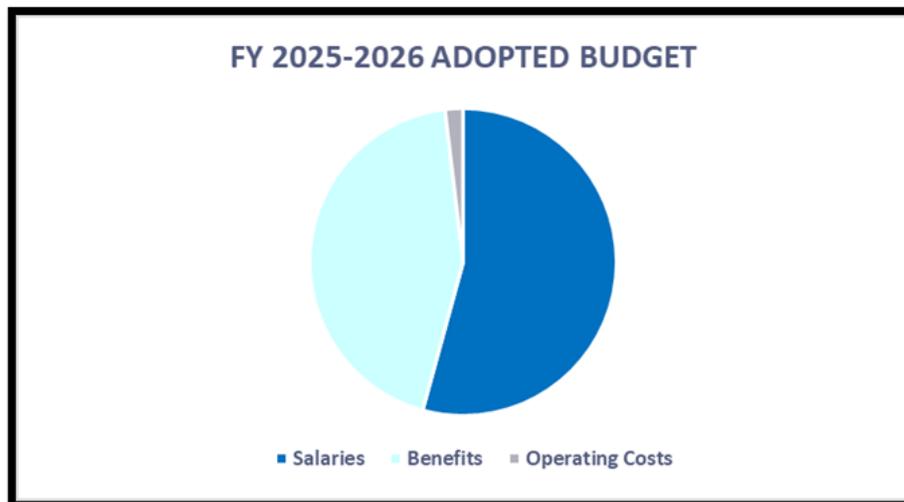
- Provide courteous, effective enforcement of all laws
- Implement strategies to enhance officer/citizen relationships, promote customer service, and strengthen police/community partnerships
- Utilize crime trend analysis to provide directed enforcement to areas where significant crimes occur
- Implement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

FY2025-26 PATROL GOALS

- Acquire and implement the newest handgun technology
- Reimplement our Police Reserve Program.
- Research, obtain, and deploy body worn cameras.
- Recruit and fill the vacant sergeant position
- Cultivate collaboration and build morale with teambuilding events.



PATROL		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
PERSONNEL					
<u>SALARIES</u>					
5101	SALARIES - FULLTIME	\$ 1,551,296	\$ 1,551,296	\$ 1,775,222	\$ 1,828,479
5103	SALARIES - PART-TIME	120,000	365,294	142,000	144,840
5104	HOLIDAY PAY	65,632	65,632	70,185	71,508
5105	BILINGUAL PAY	2,600	1,186	2,600	2,600
5111	SPECIAL SKILL PAY	3,324	5,294	6,348	6,475
5113	SPECIAL ASSIGNMENT PAY	25,574	16,556	18,522	18,893
5114	EDUCATIONAL INCENTIVE	63,057	63,964	71,987	73,427
5115	FIELD TRAINING PAY	2,500	2,894	2,900	2,900
5117	UNIFORM ALLOWANCE	13,000	4,000	14,000	14,000
5120	OVERTIME	200,000	405,562	200,000	200,000
5126	SICK CONVERSION	7,200	12,248	12,248	12,248
5130	MEDICARE	24,940	24,940	26,749	27,278
	TOTAL SALARIES	2,080,323	2,518,866	2,342,761	2,402,648
<u>BENEFITS</u>					
5150	RETIREMENT	1,108,440	1,108,440	1,639,021	1,712,154
5151	PART TIME RETIREMENT	3,600	10,959	4,260	4,345
5161	HEALTH INSURANCE	203,508	203,508	249,168	249,168
5162	LIFE INSURANCE	2,492	628	628	628
	TOTAL BENEFITS	1,318,040.00	1,323,535	1,893,077	1,966,295
	TOTAL PERSONNEL	3,398,363.00	3,842,401	4,235,838	4,368,943
<u>OPERATING COSTS</u>					
5201	SUPPLIES & SAFETY EQUIPMEN	29,000	10,442	18,500	19,500
5202	ARSENAL	20,000	21,300	38,000	39,000
5206	UNIFORMS	2,000	7,000	7,000	7,000
5207	TRAVEL	10,000	8,122	8,200	8,200
5208	TRAINING	10,000	2,512	3,900	4,400
5245	TELECOMMUNICATION CHARG	5,200	68	100	100
5260	CONTRACTUAL SERVICES	5,400	6,180	6,200	6,200
	TOTAL OPERATING COSTS	91,630	56,165	81,900	84,400
GRAND TOTAL PATROL		\$ 3,489,993	\$ 3,898,566	\$ 4,317,738	\$ 4,453,343



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 and red-light photo enforcement are also part of the Traffic Bureau.

SERVICE OBJECTIVES

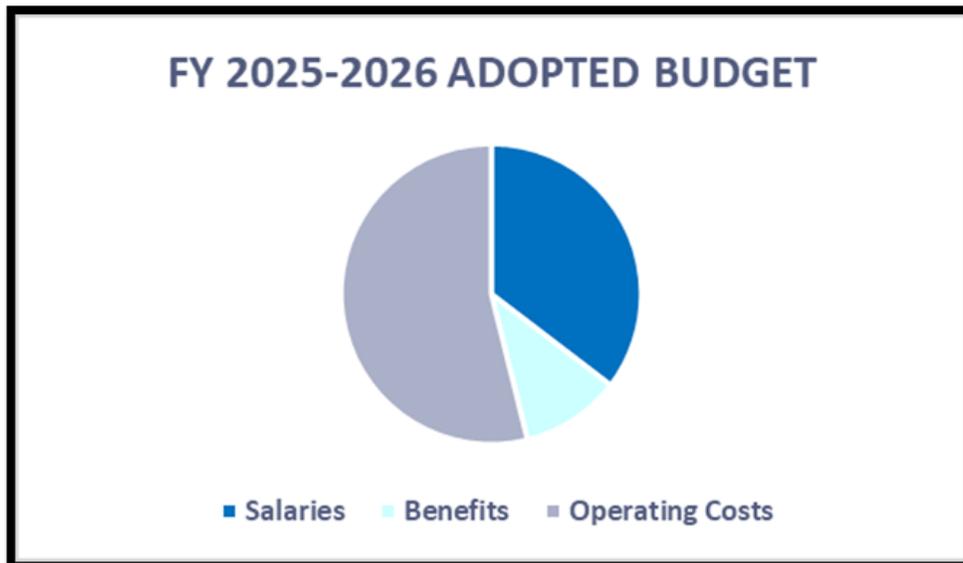
- Provide courteous, effective enforcement of all traffic laws
- Utilize directed enforcement strategies to address specific traffic safety issues
- Promote public awareness of traffic safety issues through educational programs
- Participate in regional efforts to mitigate traffic concerns

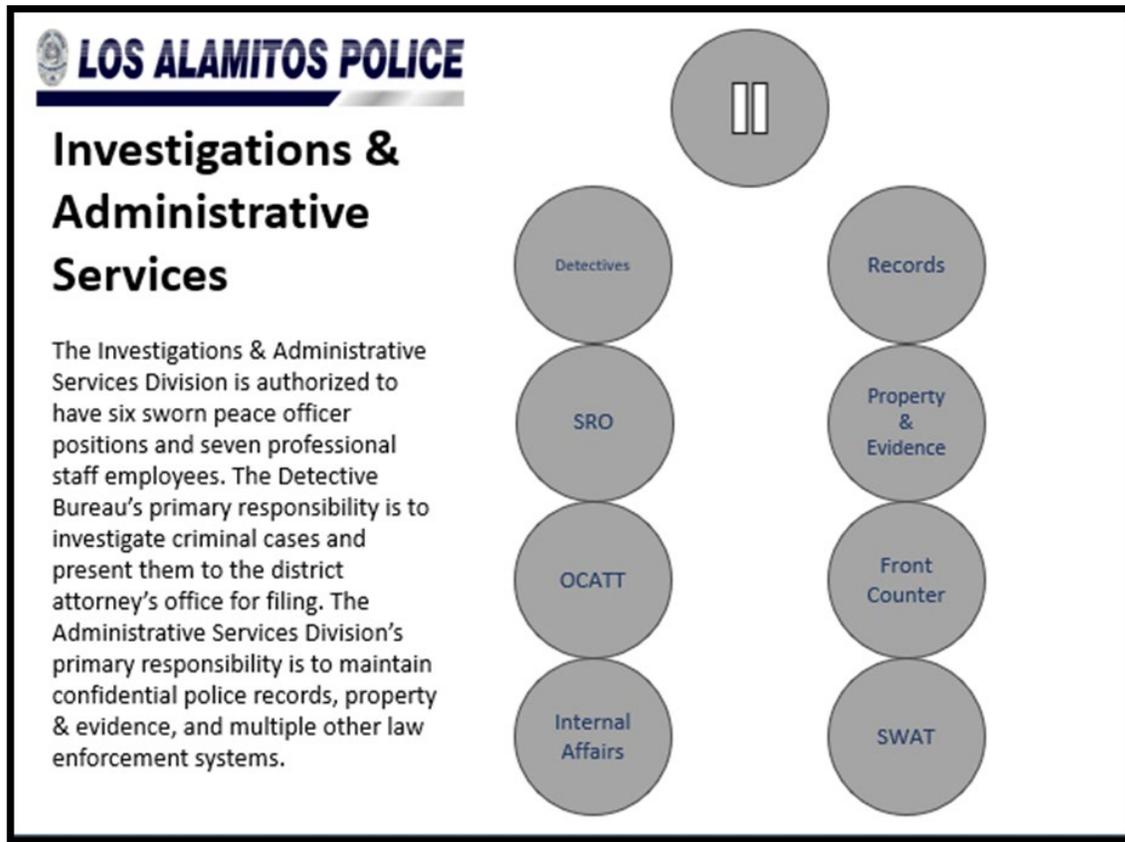
FY 2025-26 GOALS

- Acquire and utilize new traffic safety and traffic enforcement equipment: LIDARS, Lighting equipment, cones, etc.
- Increase traffic enforcement utilizing the Motor Officer and grant funding.
- Conduct distracted driving enforcement using OTS grant funding.
- Increase the use of the department's bicycle team.
- Community Engagement events and Directed Enforcement.
- Hire two additional police aides.
- Provide 7-day a week coverage for parking enforcement.



TRAFFIC		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
PERSONNEL					
<u>SALARIES</u>					
5101	SALARIES - FULLTIME	\$ 83,870	\$ 107,956	\$ 107,956	\$ 111,194
5103	SALARIES - PART TIME	98,126	98,126	141,689	191,522
5104	HOLIDAY PAY	4,659	4,523	4,523	4,613
5114	EDUCATIONAL INCENTIVE	5,506	5,345	5,345	5,452
5114	FTO PAY	-	-	5,345	5,452
5117	UNIFORM ALLOWANCE	1,000	1,000	1,000	1,000
5120	OVERTIME	5,000	-	5,000	5,000
5130	MEDICARE	3,310	2,704	3,910	4,694
	TOTAL SALARIES	206,977	224,999	274,768	328,927
<u>BENEFITS</u>					
5150	RETIREMENT	56,274	57,408	63,423	66,914
5151	PART-TIME RETIREMENT	2,944	3,706	4,251	5,746
5161	HEALTH INSURANCE	8,400	8,400	15,828	15,828
	TOTAL BENEFITS	67,746.00	69,514	83,502	88,488
	TOTAL PERSONNEL	274,723.00	294,513	358,270	417,415
<u>OPERATING COSTS</u>					
5201	SUPPLIES	4,000	1,842	2,000	2,000
5206	UNIFORMS	5,000	2,079	2,000	2,000
5207	TRAVEL	5,000	-	500	500
5208	TRAINING	10,000	300	5,000	5,000
5260	CONTRACTUAL SERVICES	200,000	300,000	400,000	420,000
5269	CITATION PROCESSING	-	8,730	8,800	8,900
	TOTAL OPERATING COSTS	224,100	312,951	418,300	438,400
GRAND TOTAL TRAFFIC		\$ 498,823	\$ 607,464	\$ 776,570	\$ 855,815





INVESTIGATIONS

PROGRAM DESCRIPTION

The Detective Bureau is made up 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.

FY 2025-26 INVESTIGATIONS GOALS

- Contract with vendors who provide innovative technology to further criminal investigations and increase data sharing with other police departments.
- Increase collaboration with surrounding jurisdictions to arrest suspects who commit crimes in Los Alamitos but reside outside the city.
- Keep up to date with the latest investigative techniques, technologies, and legal requirements by providing advanced training in specialized areas.
- Increase the number of cases successfully closed or brought to a resolution by streamlining case management, focusing on solvable cases, and utilizing more proactive strategies such as community outreach and surveillance.

CHALLENGES

- Recruitment & Retention.
- Evolution of the Peer Support/Officer Wellness Programs.
- Find ways to leverage technology to become more efficient.
- Long-term funding

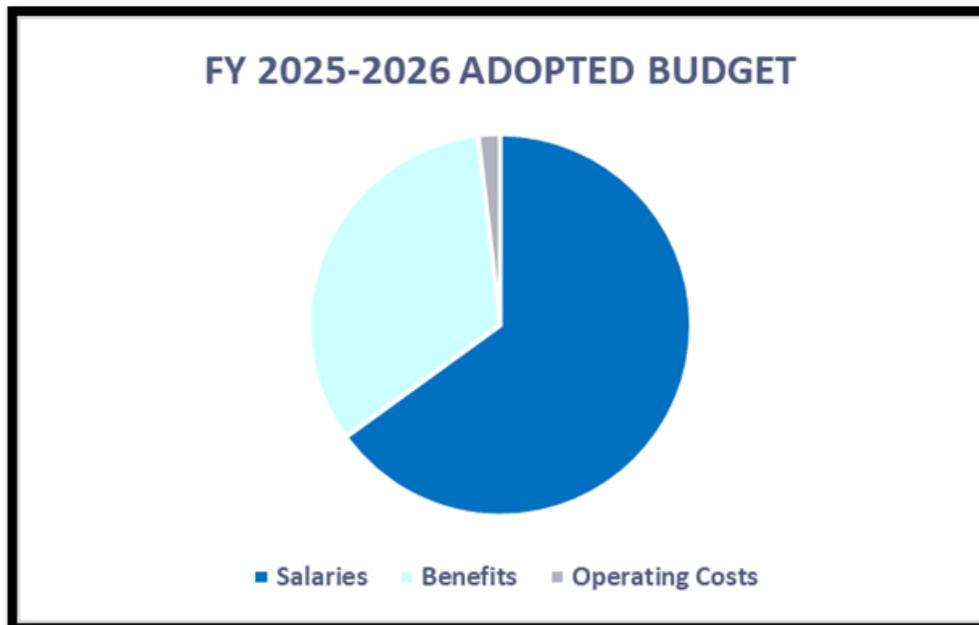
FY 2025-2026 GOALS

- Implement a West-County Emergency Operations Center located on the Joint Forces Training Base.
- Add a sworn peace officer position (26), to be assigned to a federal task force, which would be subsidized through proceeds from asset forfeitures.
- Create an after-school youth program run by an additional sworn peace officer (27).
- Complete renovations to the police station.
- Reimplement the Police Reserves program.



SWAT

INVESTIGATIONS		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
PERSONNEL					
SALARIES					
5101	SALARIES - FULLTIME	\$ 490,254	\$ 326,652	\$ 451,781	\$ 465,335
5104	HOLIDAY PAY	20,742	20,742	19,114	19,687
5113	SPECIAL ASSIGNMENT PAY	17,347	14,130	22,589	23,267
5114	EDUCATIONAL INCENTIVE	14,971	14,482	11,975	12,197
5117	UNIFORM ALLOWANCE	4,000	2,000	4,000	4,000
5120	OVERTIME	30,000	13,436	20,000	20,000
5126	SICK CONVERSION	1,000	3,314	3,314	3,314
5127	VACATION CONVERSION		22,574	22,574	22,574
5130	MEDICARE	7,936	37,018	7,390	7,608
	TOTAL SALARIES	588,270	496,872	562,737	577,982
BENEFITS					
5150	RETIREMENT	319,815	267,305	244,826	258,276
5161	HEALTH INSURANCE	58,884	30,278	41,028	41,028
5162	LIFE INSURANCE	767	480	767	767
	TOTAL BENEFITS	379,466.00	307,863	286,621	300,071
	TOTAL PERSONNEL	967,736.00	804,735	849,358	878,053
OPERATING COSTS					
5201	SUPPLIES	2,000	1,176	2,000	2,000
5207	TRAVEL	2,000	-	2,000	-
5208	TRAINING	3,000	1,000	5,000	5,000
5209	DUES & SUBSCRIPTIONS	8,500	6,862	7000	7,000
	TOTAL OPERATING COSTS	16,420	9,038	16,000	14,000
GRAND TOTAL INVESTIGATIONS		\$ 984,156	\$ 813,773	\$ 865,358	\$ 892,053



RECORDS

PROGRAM DESCRIPTION

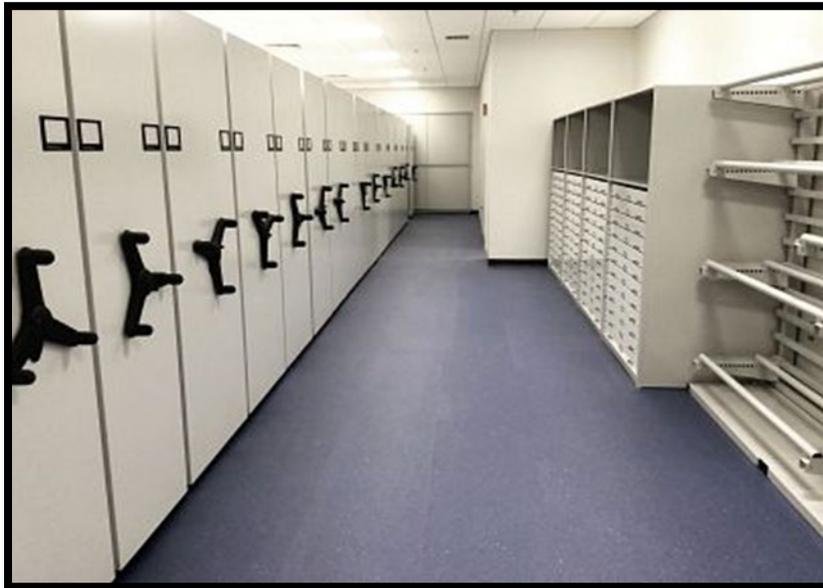
The Records Bureau provides a valuable support function for the Police Department. It is responsible for protecting and maintaining an up-to-date records management system, tracking subpoenas, managing evidence, meeting State and Federal reporting mandates, preparing documents for court bookings, and 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

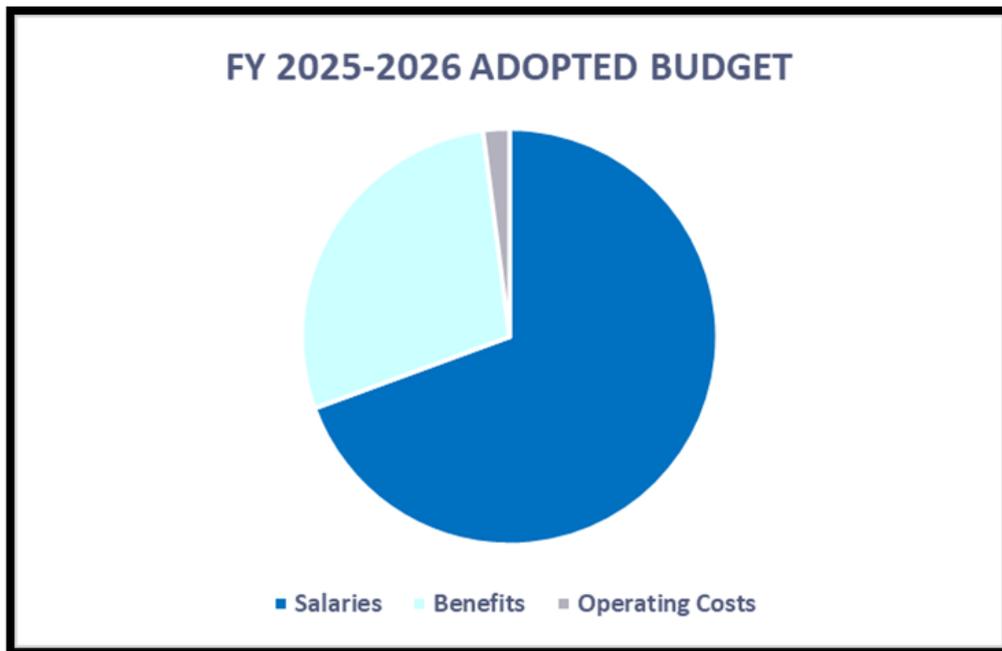
- Provide courteous, professional service to community members on the phone and at the front counter
- Meet State and Federally mandated reporting deadlines
- Ensure the Department's compliance with CLETS policies

FY 2025-26 RECORDS GOALS

- Digitize police records, creating a paperless system to improve organization, accessibility and retention tracking of reports.
- Identify new ways to more efficiently process reports and discovery requests.
- Hire and train police aides to assist with servicing the front counter, parking enforcement, and assisting records with various projects.



RECORDS		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
PERSONNEL					
<u>SALARIES</u>					
5101	SALARIES - FULLTIME	\$ 210,465	\$ 138,768	\$ 209,846	\$ 212,053
5103	SALARIES - PART-TIME	49,000	105,552	34,000	34,680
5117	UNIFORM ALLOWANCE	1,950	1,950	1,950	1,950
5119	CELL PHONE ALLOWANCE	1,080	1,080	1,080	1,080
5120	OVERTIME	3,000	2,936	3,000	3,000
5126	SICK CONVERSION	1,200	881	881	881
5130	MEDICARE	3,831	3,592	3,058	3,119
	TOTAL SALARIES	270,526	254,759	253,815	256,763
<u>BENEFITS</u>					
5150	RETIREMENT	44,752	51,552	50,451	52,787
5151	PART TIME RETIREMENT	1,470	1,814	1,020	1,040
5161	HEALTH INSURANCE	40,056	41,536	52,656	52,656
5162	LIFE INSURANCE	383	106	106	106
5163	DISABILITY INSURANCE	870	162	162	162
	TOTAL BENEFITS	87,531.00	95,170	104,395	106,751
	TOTAL PERSONNEL	358,057.00	349,929	358,210	363,514
<u>OPERATING COSTS</u>					
5201	SUPPLIES	5,000	5,962	6,000	6,000
5208	TRAINING	1,500	1,232	1500	1,500
	TOTAL OPERATING COSTS	7,450	7,194	7,500	7,500
GRAND TOTAL RECORDS		\$ 365,507	\$ 357,123	\$ 365,710	\$ 371,014



COMMUNICATIONS TECHNOLOGY

PROGRAM DESCRIPTION

To address evolving technology needs, the Police Department engages in cost-effective partnerships. These include: 1) the Integrated Law and Justice Agency of Orange County (ILJ), which secures grant funding for technology; 2) Computer Aided Dispatch and Records Management Systems provided via contract with the West Covina Services Group; 3) dispatch services through West-Comm, a Joint Powers Authority with Cypress, Los Alamitos, and Seal Beach; and 4) participation in 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

MISSION

The mission of the West Cities Police Communications Center is to provide effective, efficient service to all citizens in their time of need; ensure a safe environment for all JPA officers and field personnel; maintain professional conduct and commit to perform to the best of each individual’s ability at all times.



COMMUNITY TECHNOLOGIES		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
OPERATING COSTS					
5240	TELEPHONE	\$ 3,000	\$ -	\$ 5,736	\$ 5,736
5260	CONTRACTUAL SERVICES	23,000	18,790	18,800	19,000
5272	WEST-COMM CONTRACTUAL	843,802	884,151	885,992	930,292
5291	MAINTENANCE - COMMUNICATIONS	37,000	41,438	41,500	42,000
TOTAL OPERATING COSTS		908,102	950,115	952,028	997,028
GRAND TOTAL COMMUNICATION TECHNOLOGIES		\$ 908,102	\$ 950,115	\$ 952,028	\$ 997,028

COMMUNITY OUTREACH

PROGRAM DESCRIPTION

Community Outreach enables Los Alamitos Police Officers to build partnerships with residents through compassionate, prevention-focused programs. The Department uses current technology to share timely crime and safety information via a cost-effective communication network. Along with social media, Nixle is used to keep the community informed about local issues.

SERVICE OBJECTIVES

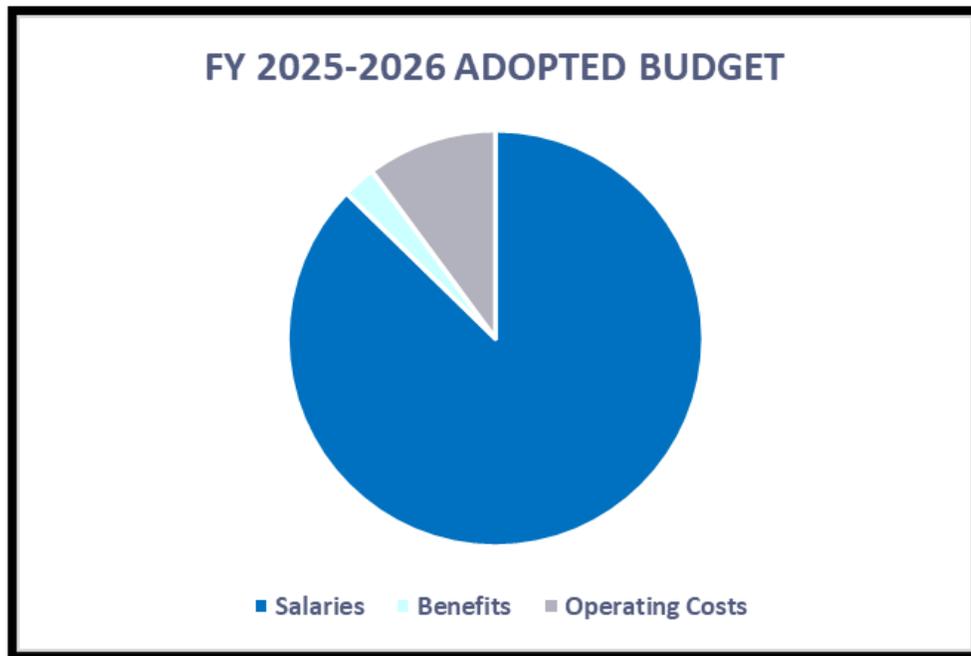
- Keep the community informed about issues pertaining to their neighborhoods and City as a whole.

FY 2025-26 GOALS

- Introduce the new armored personnel carrier at a public event.
- Refine the Citizens Academy content to drive the community’s demand to participate in the program.



COMMUNITY OUTREACH		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
PERSONNEL					
SALARIES					
5103	SALARIES - PART-TIME	\$ 50,000	\$ 55,364	\$ 56,471	\$ 57,883
5130	MEDICARE	750	964	847	868
	TOTAL SALARIES	51,400	56,328	57,318	58,751
BENEFITS					
5151	PART-TIME RETIREMENT	1,500	2,036	1,694	1,736
	TOTAL BENEFITS	1,500	2,036	1,694	1,736
	TOTAL PERSONNEL	52,900	58,364	59,012	60,488
OPERATING COSTS					
5201	SUPPLIES	20,000	5,140	5,200	5,200
5207	TRAVEL	200	1,162	1,200	1,200
5208	TRAINING	1,100	30	50	50
5209	DUES & SUBSCRIPTIONS	100	200	200	200
	TOTAL OPERATING COSTS	22,760	6,532	6,650	6,650
GRAND TOTAL COMMUNITY OUTREACH		\$ 75,660	\$ 64,896	\$ 65,662	\$ 67,138



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 including career programs, ARB (School Attendance Review Board), Drug Awareness Presentations, Safety Meetings, Every 15 Minutes, Reality Party, and Project Intervention.

SERVICE OBJECTIVES

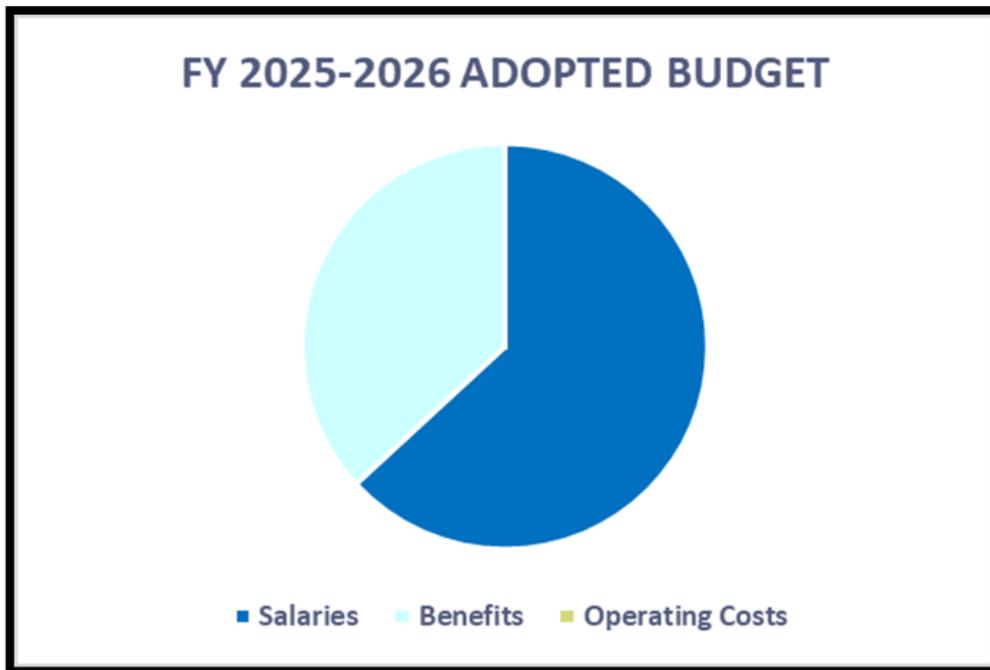
- Establish a rapport with youth in the community by creating opportunities for positive interactions.

FY 2025-26 GOALS

- Partner with the school to combat the vaping epidemic by providing them with training and education regarding tobacco-related laws and programs.
- Become more involved with after-school programs/groups.
- Dedicate more time and energy to the other schools in the district, not focusing solely on the high school.
- Attend advanced training for juvenile sex crimes and programs geared toward assisting and educating youth.



YOUTH PROGRAMS		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
PERSONNEL					
<u>SALARIES</u>					
5101	SALARIES - FULLTIME	\$ 110,119	\$ 117,855	\$ 119,010	\$ 122,581
5104	HOLIDAY PAY	4,659	4,986	4,314	5,086
5113	SPECIAL ASSIGNMENT PAY	5,098	5,893	5,098	6,011
5114	EDUCATIONAL INCENTIVE	1,800	5,893	1,800	6,011
5117	UNIFORM ALLOWANCE	1,000	1,000	1,000	1,000
5120	OVERTIME	-	1,174	1,200	1,200
5130	MEDICARE	1,661	1,972	1,972	2,011
	TOTAL SALARIES	126,137	138,773	134,394	143,900
<u>BENEFITS</u>					
5150	RETIREMENT	54,738	65,508	69,866	73,713
5161	HEALTH INSURANCE	16,561	8,400	8,400	8,400
5162	LIFE INSURANCE	192	64	192	192
	TOTAL BENEFITS	71,491.00	73,972	78,458	82,305
	TOTAL PERSONNEL	197,628.00	212,745	212,852	226,205
<u>OPERATING COSTS</u>					
	TOTAL OPERATING COSTS	3,100	-	-	-
GRAND TOTAL YOUTH PROGRAMS		\$ 200,728	\$ 212,745	\$ 212,852	\$ 226,205



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

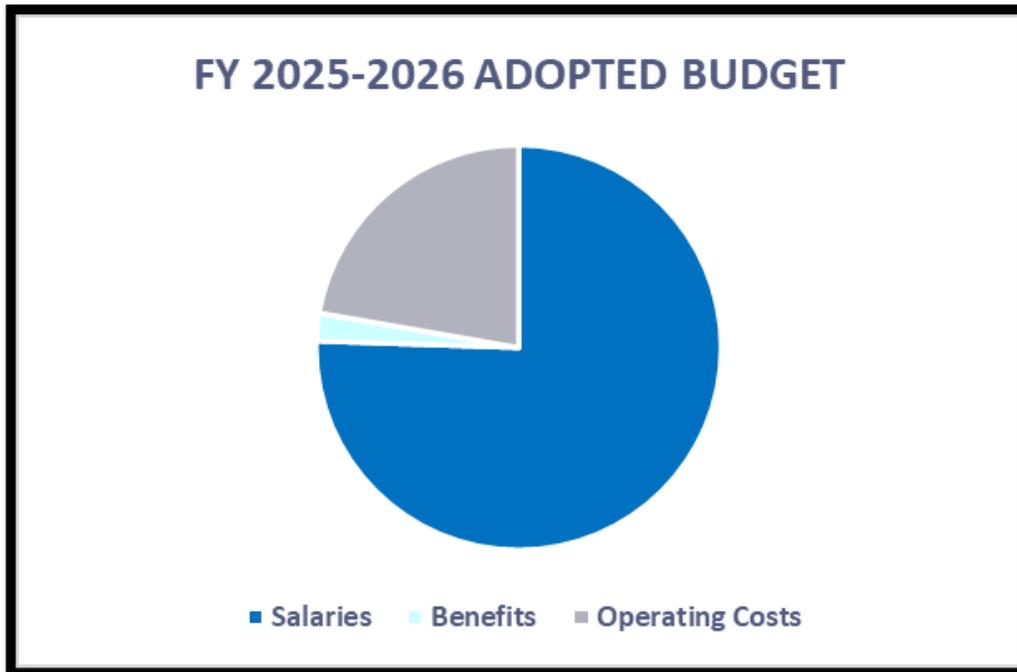
- Assist all City Departments with their preparation for major emergencies and disasters
- Coordinate with the Department of Homeland Security, FEMA, California Office of Emergency Services, and the Orange County Operational Area to ensure the City of Los Alamitos is in compliance with all mandates for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

FY 2025-26 GOALS

- Increase functional EOC position-specific training to increase depth and improve expertise (sit/state, documentation, facilities, supply, etc.)
- Update EOC IT capabilities to meet or exceed best practices.
- Establish a West-County EOC located inside JFTB and secure funding.
- Conduct a full-scale EOC drill in Q4
- Participate in a large-scale regional EOC activation.



		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
EMERGENCY PREPAREDNESS					
PERSONNEL					
<u>SALARIES</u>					
5103	SALARIES - PART-TIME	\$ 28,000	\$ 2,382	\$ 86,784	\$ 88,520
5130	MEDICARE	560	42	1,736	1,770
	TOTAL SALARIES	28,560	2,424	88,520	90,290
<u>BENEFITS</u>					
5151	PART-TIME RETIREMENT	840	30	2,604	2,656
	TOTAL BENEFITS	840	30	2,604	2,656
	TOTAL PERSONNEL	29,400.00	2,454	91,124	92,946
<u>OPERATING COSTS</u>					
5201	SUPPLIES	1,000	80	11,500	11,500
5208	TRAINING	500	56	1,400	1,400
5230	CERT	1,000	-	1,000	1,000
5251	VIP PROGRAM	4,500	-	4,500	4,500
5252	CITIZENS ACADEMY/NEIGHBORHOC	-	-	4,000	4,000
5260	CONTRACTUAL SERVICES	3,700	7,734	3,700	3,700
	TOTAL OPERATING COSTS	10,700	7,870	26,100	26,100
GRAND TOTAL EMERGENCY PREPAREDNESS		\$ 40,100	\$ 10,324	\$ 117,224	\$ 119,046



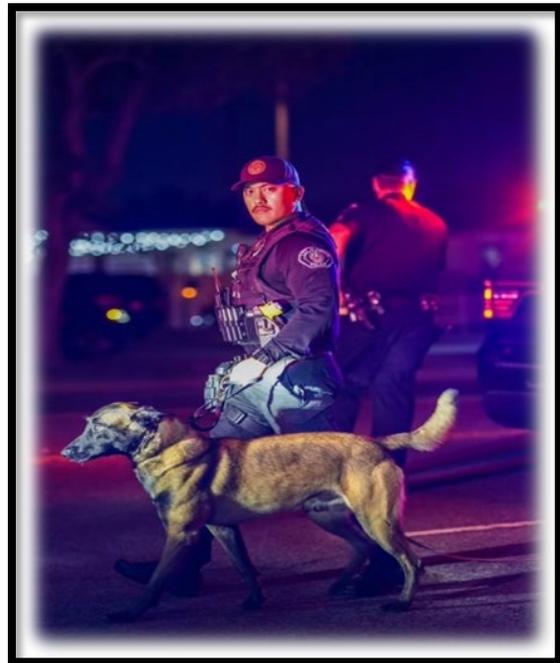
K-9 UNIT

PROGRAM DESCRIPTION

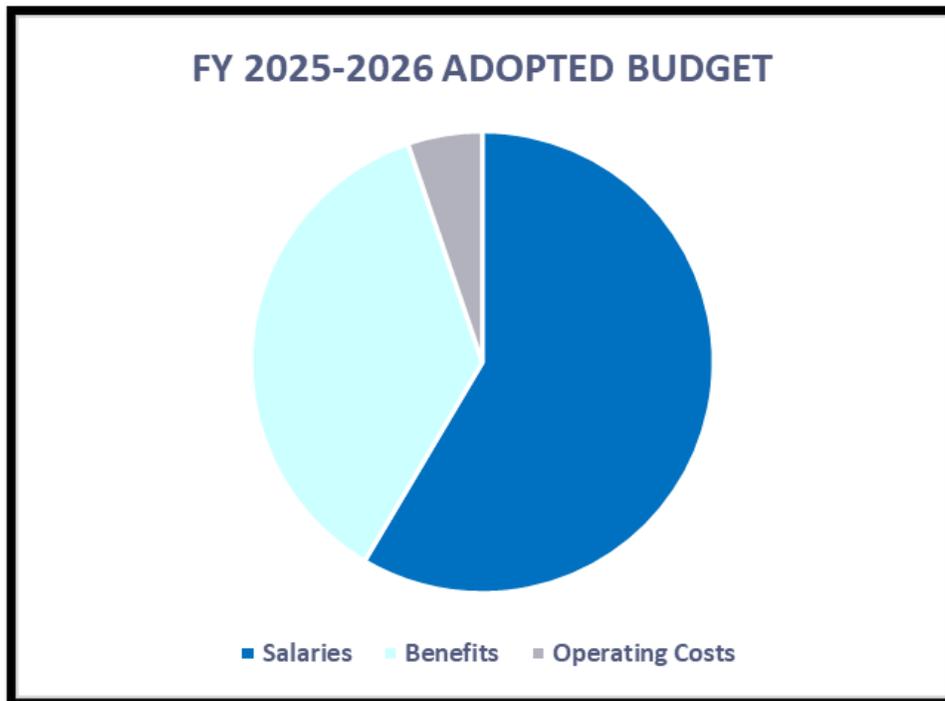
The K-9 program is an essential tool in the fight against crime and provides protection for the officers and the community. They patrol the business and residential areas of the city in an effort to deter and detect crime.

SERVICE OBJECTIVES

- Respond to alarm and prowler calls
- Conduct building and article searches
- Track and apprehend suspects
- Detect illegal contrabands such as narcotics



K-9 UNIT		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
PERSONNEL					
<u>SALARIES</u>					
5101	SALARIES - FULLTIME	\$ 115,555	\$ 56,884	\$ 119,021	\$ 120,223
5104	HOLIDAY PAY	4,889	4,987	4,987	5,086
5113	SPECIAL ASSIGNMENT PAY	5,778	5,893	5,951	6,011
5114	EDUCATIONAL INCENTIVE	5,350	5,893	5,951	6,011
5117	UNIFORM ALLOWANCE	1,000	1,000	1,000	1,000
5120	OVERTIME	5,000	9,226	5,000	5,000
5126	SICK CONVERSION	1,000	4,100	4,100	4,100
5130	MEDICARE	1,839	3,678	1,839	2,006
	TOTAL SALARIES	142,411	91,661	147,849	149,437
<u>BENEFITS</u>					
5150	RETIREMENT	55,495	55,495	69,869	80,883
5151	HEALTH INSURANCE	17,628	8,400	21,600	21,600
5161	LIFE INSURANCE	192	192	192	192
	TOTAL BENEFITS	73,315	64,087	91,661	102,675
	TOTAL PERSONNEL	215,726	155,748	239,510	252,112
<u>OPERATING COSTS</u>					
5201	SUPPLIES	5,000	3,890	4,000	4,000
5207	TRAVEL	500	4,106	4,200	4,500
5208	TRAINING	1,000	950	5,000	5,000
	TOTAL OPERATING COSTS	8,000	10,946	13,200	13,500
GRAND TOTAL K-9 UNIT		\$ 223,726	\$ 166,694	\$ 252,710	\$ 265,612



DEVELOPMENT SERVICES DEPARTMENT



**PEOPLE
PURPOSE
PRESENCE**

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.

FUNCTION/PROGRAM	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Community Development										
Number of:										
Business licenses	2,227	2,169	2,068	2,153	1,806	2,046	2,630	24,131	2,220	2,317
Plan checks	95	96	93	108	98	74	81	338	408	398
NPDES inspections	104	60	60	157	85	79	9	55	75	85
Code Violations	121	267	267	483	420	451	946	1,892	1,194	1,006



DEVELOPMENT SERVICES DEPARTMENT BY THE NUMBERS

The Development Services Department consists of the following divisions:

- Building & Safety
- Code Enforcement
- Economic Development
- Engineering Services
- Fleet Services
- Planning
- Public Works

My City ♥ My Los Al



BUSINESS LICENSE
1,448 Business Licenses



PUBLIC WORKS
1,578 Service Requests
18.4 Acres Park Maint.
55 Miles Street Maint.
53 Vehicles Fleet Maint.



ECONOMIC DEVELOPMENT
Revive Program
• 22 Participating Businesses
• Up to \$100,000 infused into the business community.

Pine strEATS
• 15 participating restaurants
• \$75,000 total reimbursement
• 2,500 people attended

Nites on Pine
• Tactical Urbanization
• Four events – over 1,200 people attended



BUILDING & SAFETY
78 Permits issued
540 Inspections
25 Plan Checks



NEIGHBORHOOD PRESERVATION
929 Cases Generated
876 Cases Closed

- Assisted with enforcement of Business Licenses renewal
- Community Cleanup Event
 - 431 vehicles participated
 - 70,000 lbs (approximately 32 tons) of material waste collected



DISCOVER LOS AL
38 K Highest Viewed Video
1,180 Highest Liked Video
560 Current Followers

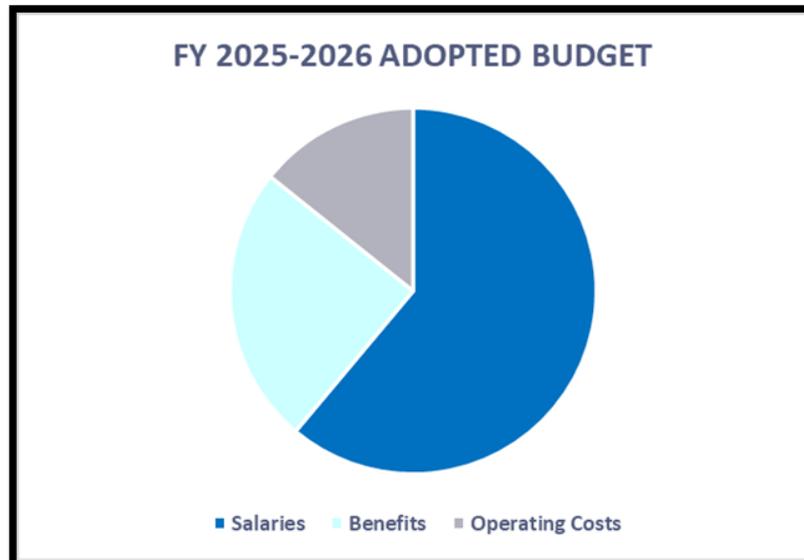


ENGINEERING
138 Encroachment Permits
131 Wide Loads Permit
\$11 M. CIP Projects

FUNCTION/PROGRAM	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Works										
Square yd. of street resurfacing and repairs	15,000	-	-	-	-	-	-	62,445	75,750	15,000
Miles of street sweeping	33	33	33	33	33	33	33	858	3,604	3,604
Street signal maintained	25	25	25	25	25	21	22	28	72	21
Trees pruned per year	615	991	991	991	991	995	1,375	1,529	1,832	272
Graffiti removal	1,245	1,205	1,205	1,205	1,205	900	1,100	1,836	2,412	108

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PUBLIC WORKS		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
PERSONNEL					
SALARIES					
5101	SALARIES - FULL-TIME	\$ 747,817	\$ 744,816	812,600	836,318
5103	SALARIES - PART-TIME	147,000	147,000	159,100	162,282
5118	CAR ALLOWANCE	3,600	3,600	3,600	3,600
5119	CELL ALLOWANCE	2,160	2,160	3,240	3,240
5120	OVERTIME	4,500	1,000	5,000	5,000
5126	SICK CONVERSION	4,200	4,100	3,250	3,250
5127	VACATION CONVERSION	10,000	11,352	12,000	12,000
5130	MEDICARE	14,163	11,796	13,939	14,330
	TOTAL SALARIES	933,440	925,824	1,012,729	1,040,020
BENEFITS					
5150	RETIREMENT	263,779	263,779	288,391	300,715
5151	PART-TIME RETIREMENT	4,410	4,410	4,773	4,868
5161	HEALTH INSURANCE	109,554	69,840	112,056	112,056
5162	LIFE INSURANCE	1,493	1,429	1,429	1,429
5163	DISABILITY INSURANCE	2,177	2,401	2,041	2,041
	TOTAL BENEFITS	381,413	341,859	408,690	421,109
	TOTAL PERSONNEL	1,314,853	1,267,683	1,421,419	1,461,130
OPERATING COSTS					
5201	SUPPLIES	53,500	53,500	68,520	70,576
5205	POSTAGE	5,000	-	5,000	5,000
5207	TRAVEL & TRAINING	14,000	9,110	10,000	10,000
5209	DUES & SUBSCRIPTIONS	1,000	2,888	2,000	2,000
5229	TUITION REIMBURSEMENT	7,000	-	10,700	3,700
5235	ADVERTISING	18,000	29,630	30,000	30,000
5260	CONTRACTUAL SERVICES	61,000	56,192	110,000	110,000
	TOTAL OPERATING COSTS	159,500	151,392	236,220	231,276
GRAND TOTAL PUBLIC WORKS		\$ 1,474,353	\$ 1,419,075	\$ 1,657,639	\$ 1,692,405



PLANNING

PROGRAM DESCRIPTION

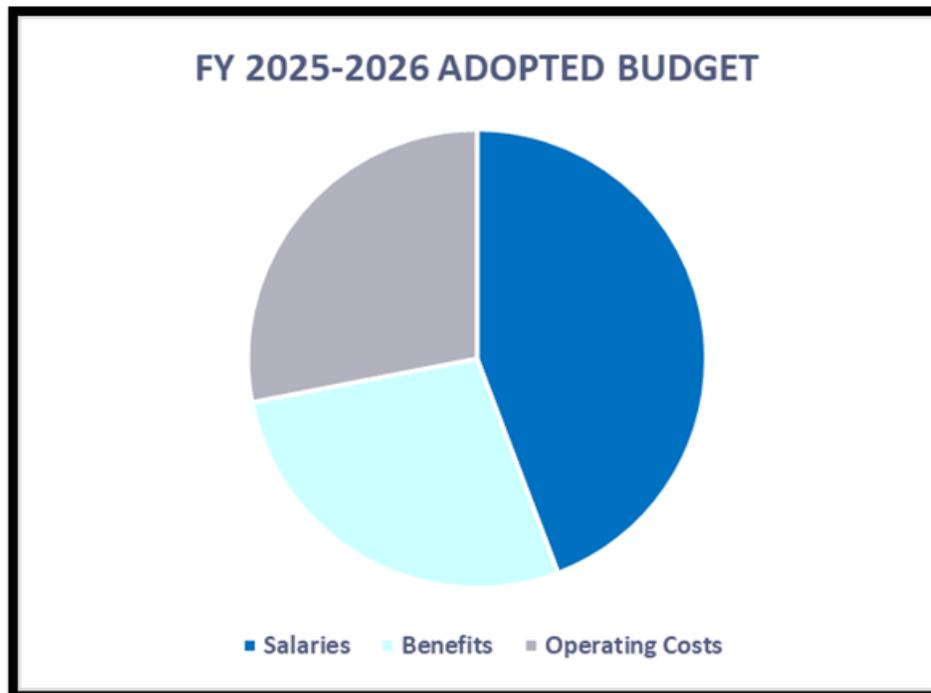
Essential duties include, but are not limited to, the following: Conducts complex assignments for current or long-range planning; confers with applicants and agencies to identify issues; evaluates data and recommends solutions for plan implementation, zoning, and environmental concerns. Serves as project manager for major programs, prepares reports with recommendations, and leads or joins presentations. Assists in reviewing and updating local ordinances; performs research; coordinates internal review; and schedules and participates in public hearings. Administers committee meetings and hearings; reviews proposals, prepares reports, and advises on laws, ordinances, and policies. Responds to inquiries and interprets planning policies, laws, and ordinances.

Evaluates development projects through plan review for zoning, architectural, and general plan compliance; conducts field surveys and ensures completed projects meet requirements; works with property owners, builders, and developers. Supports urban design programs; identifies and addresses urban issues through design or regulatory solutions; conducts CEQA/NEPA reviews, prepares environmental documents, maintains the City's GIS, and reviews RHNA data to advocate for the City.

SERVICE OBJECTIVES

- Deliver high-quality customer service to residents, businesses, developers, and the public through in-person, phone, and written communication.
- Process development cases efficiently, including General Plan Amendments, Zone Changes, Conditional Use Permits, Variances, and Site Plan Reviews.
- Coordinate project reviews with City departments to ensure compliance with regulations.
- Enforce the Zoning Code and related planning documents.
- Oversee and implement Community Development Block Grants.
- Maintain and apply the General Plan as a long-term guide for decision making to enhance quality of life and support local development.

PLANNING		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
PERSONNEL					
SALARIES					
5101	SALARIES - FULL-TIME	\$ 95,719	\$ 95,719	\$ 99,694	\$ 105,780
5120	OVERTIME	1,900	2,072	3,000	3,000
5126	SICK CONVERSION	500	-	500	500
5127	VACATION CONVERSION	-	-	500	500
5130	MEDICARE	1,400	1,368	1,400	1,368
	TOTAL SALARIES	99,519	99,159	105,094	111,148
BENEFITS					
5150	RETIREMENT	41,903	41,903	49,842	54,722
5161	HEALTH INSURANCE	15,828	15,828	15,828	15,828
5162	LIFE INSURANCE	128	42	42	42
5163	DISABILITY INSURANCE	290	64	64	64
	TOTAL BENEFITS	58,149	57,837	65,776	70,656
	TOTAL PERSONNEL	157,668	156,996	170,870	181,804
OPERATING COSTS					
5205	POSTAGE	2,000	2,711	4,500	4,500
5207	TRAVEL & TRAINING	1,500	-	1,500	1,500
5209	DUES & SUBSCRIPTIONS	450	-	450	450
5235	ADVERTISING	9,000	6,022	9,000	9,000
5245	CELL PHONE	360	360	360	360
5260	CONTRACTUAL SERVICES	35,000	35,000	15,800	15,800
5260-1280	CONTRACTUAL SERVICES	-	-	35,000	35,000
	TOTAL OPERATING COSTS	48,310	44,093	66,610	66,610
GRAND TOTAL PLANNING		\$ 205,978	\$ 201,089	\$ 237,480	\$ 248,414



NEIGHBORHOOD PRESERVATION

PROGRAM DESCRIPTION

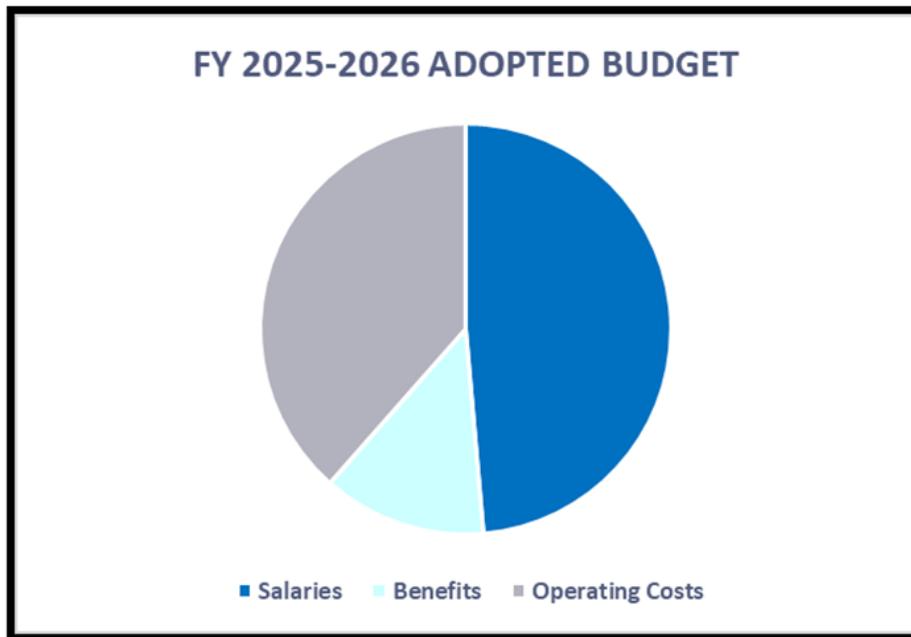
Code Enforcement provides enforcement of the City's Municipal Code as it relates to neighborhood and community issues. The code enforcement division is responsible for implementation of municipal codes in residential, commercial, and industrial areas of the city. Most code violations consist of property 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, 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 proactive approach to maintain City standards in problem areas.
- Keep current with the latest methods and technology through continued education and association with professional organizations.



		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
NEIGHBORHOOD PRESERVATION					
PERSONNEL					
SALARIES					
5101	SALARIES - FULL-TIME	\$ 73,390	\$ 70,082	\$ 150,573	\$ 153,584
5103	SALARIES - PART-TIME	90,400	65,030	81,403	83,031
5120	OVERTIME	2,200	1,516	4,000	4,000
5126	SICK CONVERSION	700	639	700	700
5127	VACATION CONVERSION	-	-	500	500
5130	MEDICARE	2,793	2,016	3,415	3,482
	TOTAL SALARIES	169,483	139,283	240,591	245,298
BENEFITS					
5150	RETIREMENT	15,467	19,404	36,241	37,926
5151	PART-TIME RETIREMENT	2,712	2,712	2,442	2,491
5161	HEALTH INSURANCE	15,462	13,178	24,228	24,228
5162	LIFE INSURANCE	128	128	256	256
5163	DISABILITY INSURANCE	290	290	580	580
	TOTAL BENEFITS	34,059	35,712	63,747	65,481
	TOTAL PERSONNEL	203,542	174,995	304,338	310,778
OPERATING COSTS					
5201	SUPPLIES	3,000	500	3,000	3,090
5205	POSTAGE	-	-	6,000	6,000
5209	DUES & SUBSCRIPTIONS	300	-	500	500
5260	CONTRACTUAL SERVICES	5,000	42,000	180,000	180,000
5265	COMPLIANCE SERVICES	2,000	-	1,000	1,000
	TOTAL OPERATING COSTS	13,600	43,720	190,500	190,590
GRAND TOTAL NEIGHBORHOOD PRESERVATION		\$ 217,142	\$ 218,715	\$ 494,838	\$ 501,368



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 the 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 and 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 counter hours as well as daily inspection services.
- Attend and participate in NPDES programs.
- Work with the 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 INSPECTION		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
<u>OPERATING COSTS</u>					
5260	CONTRACTUAL SERVICES	384,000	423,000	384,000	384,000
	TOTAL OPERATING COSTS	384,000	423,000	384,000	384,000
GRAND TOTAL BUILDING INSPECTION		\$ 384,000	\$ 423,000	\$ 384,000	\$ 384,000

BUILDING AND SAFETY – NPDES

PROGRAM DESCRIPTION

The city operates 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 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.
- 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:

- Funding 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

- Provide for Inspections of all sites with WQMP
- Attend and participate in mandatory NPDES programs
- Conduct Outreach and Education to meet permit objectives

BUILDING AND SAFETY		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
<u>OPERATING COSTS</u>					
5288	NPDES PERMIT	\$ 100,000	\$ 50,000	\$ 45,000	\$ 45,000
5289	NPDES PLAN CONTRACT	100,000	125,000	100,000	100,000
	TOTAL OPERATING COSTS	200,000	175,000	145,000	145,000
GRAND TOTAL BUILDING AND SAFETY		\$ 200,000	\$ 175,000	\$ 145,000	\$ 145,000

STREET MAINTENANCE

PROGRAM DESCRIPTION

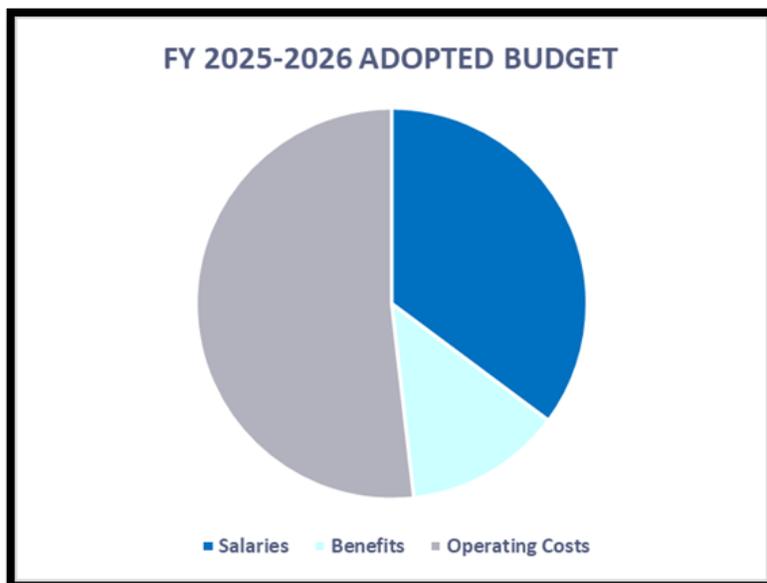
The Street Maintenance Division of the Public Works Department is responsible for maintaining the existing public infrastructure including streets, storm drains, street striping, street signage, and sidewalks. The division is responsible for safely, efficiently, and effectively protecting the City's 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



STREET MAINTENANCE		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
PERSONNEL					
SALARIES					
5101	SALARIES - FULL-TIME	\$ 446,034	\$ 446,034	\$ 655,286	\$ 677,007
5109	ON CALL PAY	10,000	12,582	31,700	31,700
5117	UNIFORM ALLOWANCE	10,000	6,222	6,500	6,500
5120	OVERTIME	15,000	30,608	35,000	35,000
5126	SICK CONVERSION	2,000	1,885	2,000	2,000
5127	VACATION CONVERSION	1,500	227	750	750
5130	MEDICARE	6,496	8,700	10,072	10,387
	TOTAL SALARIES	491,030	506,258	741,308	763,344
BENEFITS					
5150	RETIREMENT	112,306	112,306	136,747	158,548
5161	HEALTH INSURANCE	108,168	108,168	132,684	132,684
5162	LIFE INSURANCE	895	1,278	1,278	1,278
5163	DISABILITY INSURANCE	2,030	2,916	2,916	2,916
	TOTAL BENEFITS	223,399	224,668	273,625	295,426
	TOTAL PERSONNEL	714,429	730,926	1,014,933	1,058,770
OPERATING COSTS					
5201	SUPPLIES	20,000	30,000	80,680	80,680
5206	UNIFORMS	12,000	20,000	24,500	24,500
5207	TRAVEL & TRAINING	8,500	8,500	14,000	14,000
5252	ELECTRICITY-ST LIGHTS	275,000	190,000	195,000	200,000
5256	WATER	70,000	70,000	60,000	60,000
5260	CONTRACTUAL SERVICES	361,000	511,000	552,000	552,000
5294	MAINTENANCE-TRAFFIC SIGNALS	75,000	84,960	90,000	90,000
5295	MAINTENANCE - STREETS	195,000	110,000	75,000	75,000
	TOTAL OPERATING COSTS	1,016,500	1,024,460	1,091,180	1,096,180
GRAND TOTAL STREET MAINTENANCE		\$ 1,730,929	\$ 1,755,386	\$ 2,106,113	\$ 2,154,950



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



PARK MAINTENANCE	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
OPERATING COSTS				
5201 SUPPLIES	\$ 20,000	\$ 20,000	\$ 52,080	\$ 52,080
5250 ELECTRICITY-BUILDINGS	6,600	6,600	10,000	10,000
5252 ELECTRICITY-PARKS	4,000	3,000	3,000	3,000
5256 WATER	80,000	80,000	80,000	80,000
5260 CONTRACTUAL SERVICES	36,500	36,500	48,600	48,600
5271 TREE TRIMMING	25,000	25,000	25,000	25,000
5281 REAL PROPERTY LEASE	3,300	4,500	4,500	4,500
5299 MAINTENANCE - OTHER	72,500	62,500	89,700	89,700
TOTAL OPERATING COSTS	252,300	241,300	312,880	312,880
GRAND TOTAL PARK MAINTENANCE	\$ 252,300	\$ 241,300	\$ 312,880	\$ 312,880

FACILITY MAINTENANCE

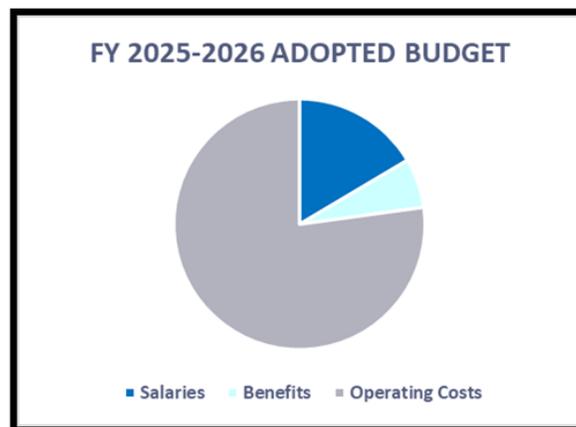
PROGRAM DESCRIPTION

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 maintenance staff to maximize operational efficiencies and minimize costs.

FACILITY MAINTENANCE	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
TOTAL SALARIES	-	-	138,065	141,828
TOTAL BENEFITS	-	-	53,538	59,684
<u>OPERATING COSTS</u>				
5201 SUPPLIES	40,000	55,000	112,560	112,560
5250 ELECTRICITY-BUILDINGS	150,000	117,602	120,000	125,000
5253 ELECTRICITY-PUMP STATIONS	1,400	492	500	500
5255 NATURAL GAS	3,400	3,338	3,400	3,400
5256 WATER	11,000	15,052	15,500	16,000
5260 CONTRACTUAL SERVICES	105,000	437,472	136,730	136,730
5293 MAINTENANCE-BUILDINGS	200,000	354,694	258,550	258,550
TOTAL OPERATING COSTS	510,800	983,650	647,240	652,740
GRAND TOTAL FACILITY MAINTENANCE	\$ 510,800	\$ 983,650	\$ 838,843	\$ 854,252



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.

		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES					
4830	SALE OF PROPERTY	\$ 15,000	\$ 7,237	\$ 15,000	\$ 15,000
4910	TRANSFERS IN GEN FUND	700,000	700,000	850,000	750,000
TOTAL REVENUES		715,000	707,237	865,000	765,000
OPERATING EXPENDITURES					
5225	AUTO PARTS - POLICE	50,000	70,000	14,300	55,000
5226	AUTO PARTS-RECREATION	1,000	1,000	4,400	4,400
5227	AUTO PARTS-PW	1,500	2,000	67,100	11,000
5228	AUTO PARTS-OTHER	-	-	1,000	1,000
5258	GASOLINE/EV CHARGING	120,000	120,000	140,000	140,000
5275	OUTSIDE SERVICES-PD	45,000	30,000	55,000	55,000
5276	OUTSIDE SERVICES-REC	5,000	2,000	6,600	6,600
5277	OUTSIDE SERVICES-PW	15,000	46,000	26,400	26,400
5278	OUTSIDE SERVICES-OTHER VEHICL	-	-	1,000	1,000
5285	DEPRECIATION EXPENSE	175,000	118,331	170,000	165,000
5435	EQUIPMENT - PW	55,000	-	90,000	90,000
5440	VEHICLES	60,000	92,052	60,000	60,000
7190	CAPITAL LEASE INTEREST	41,500	8,649	8,649	8,649
7191	CAPITAL LEASE PRINCIPAL	23,700	126,882	126,882	126,882
TOTAL OPERATING EXPENDITURES		595,200	631,914	771,331	750,931
EXCESS/DEFICIENCY WITH TRANSFERS					
		119,800	75,323	93,669	14,069
FUND BALANCE, Beginning		(65,982)	(65,982)	9,341	103,010
FUND BALANCE, Ending		\$ 53,818	\$ 9,341	\$ 103,010	\$ 117,079

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.

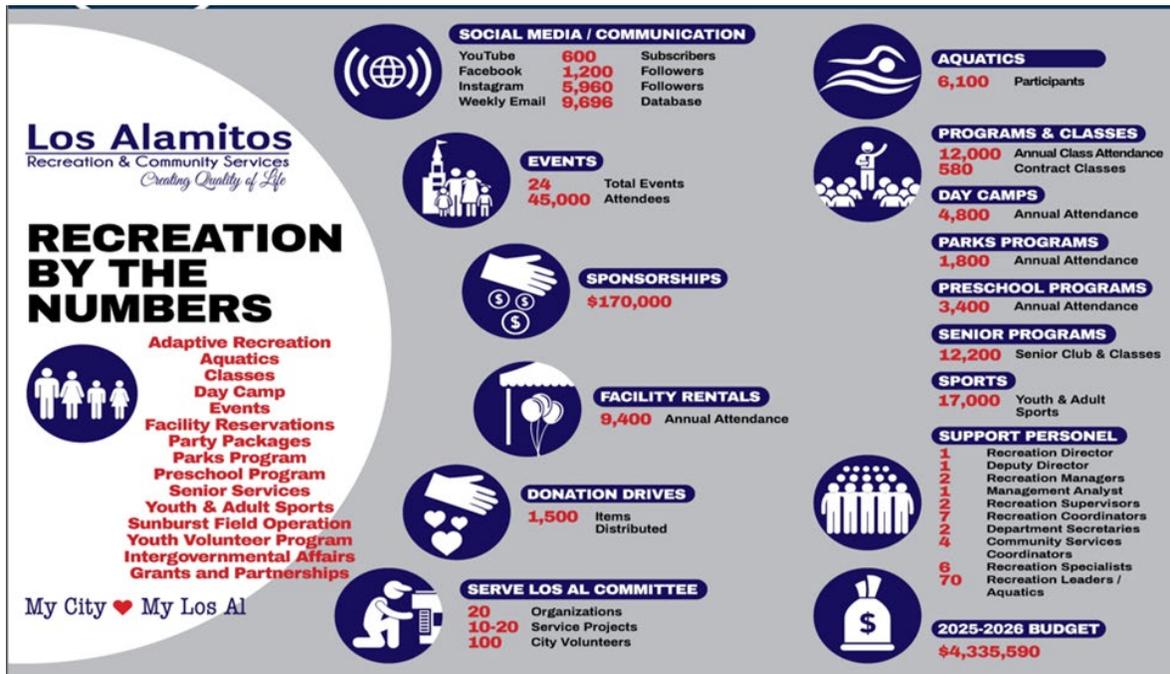
SERVICE OBJECTIVES

- 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.

ENGINEERING SERVICES		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
OPERATING COSTS					
5260	CONTRACTUAL SERVICES	\$ 278,000	\$ 416,000	\$ 320,000	\$ 320,000
5261	TRAFFIC ENGINEERING	30,000	30,000	30,000	30,000
5268	PLAN CHECK	100,000	100,000	85,000	85,000
	TOTAL OPERATING COSTS	408,000	546,000	435,000	435,000
GRAND TOTAL ENGINEERING SERVICES		\$ 408,000	\$ 546,000	\$ 435,000	\$ 435,000



RECREATION AND COMMUNITY SERVICES DEPARTMENT



FUNCTION/PROGRAM	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Recreation and Community Services										
<u>Total in attendance:</u>										
Aquatics	235,000	163,000	-	-	-	-	-	-	885	3,000
Senior Services	10,500	13,180	14,000	14,100	18,390	17,040	16,000	21,600	23,760	23,000
Day Camp	2,900	2,800	3,000	4,040	3,500	3,200	4,500	4,400	4,840	4,900
Park Program	4,385	4,262	4,140	4,040	3,000	2,400	2,250	1,800	2,000	2,000
Sports	N/A	35,500	30,000	30,500	28,234	14,970	13,000	15,550	17,248	17,200
Classes	6,900	8,900	8,900	8,800	10,300	9,960	8,000	11,000	12,100	12,000
Special Events	34,200	30,475	34,820	35,000	38,225	31,600	20,000	35,020	41,650	42,000



The image shows a promotional graphic for Los Alamitos Recreation & Community Services. At the top left is the city seal. To its right is the slogan "My City ❤️ My Los Al". Further right is the city name "CITY OF Los Alamitos California". Below the seal and slogan is a list of 17 programs. To the right of the list are two photographs: one of a group of people at an outdoor event and another of a group in red shirts on a beach. On the far right is a large graphic of a brochure titled "Los Alamitos Recreation Brochure & City News Summer 2025" with "Summer Time" written in a large, stylized font. The brochure also lists programs like "UNITED Teen Mentorship Program", "Summer Day Camps", "Aquatics", and "Parks Program".

Los Alamitos
Recreation & Community Services
Creating Quality of Life

- Adaptive Recreation
- Aquatics
- Classes
- Day Camp
- Events
- Facility Reservations
- Party Packages
- Parks Program
- Preschool Program
- Senior Services
- Youth & Adult Sports
- Sunburst Field Operation
- Youth Volunteer Program
- Intergovernmental Affairs
- Grants & Partnerships

PROGRAMS

Los Alamitos
Recreation & Community Services
Creating Quality of Life

Recreation Brochure
& City News
Summer 2025

Summer Time

UNITED Teen Mentorship Program
Summer Day Camps
Aquatics
Parks Program
And much more!
My City ❤️ My Los Al

MISSION STATEMENT

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

DEPARTMENT GOALS

- Deliver valued recreational experiences and quality customer service to all.
- Offer special events that enhance community identity and engagement.
- Provide youth and adult sports programs that support health and wellness.
- Promote personal growth through diverse educational and enrichment classes.
- Offer safety-focused programs and engaging preschool, teen, and senior activities that foster development and connection.
- Maintain a positive, supportive work culture for staff.

RECREATION ADMINISTRATION

PROGRAM DESCRIPTION

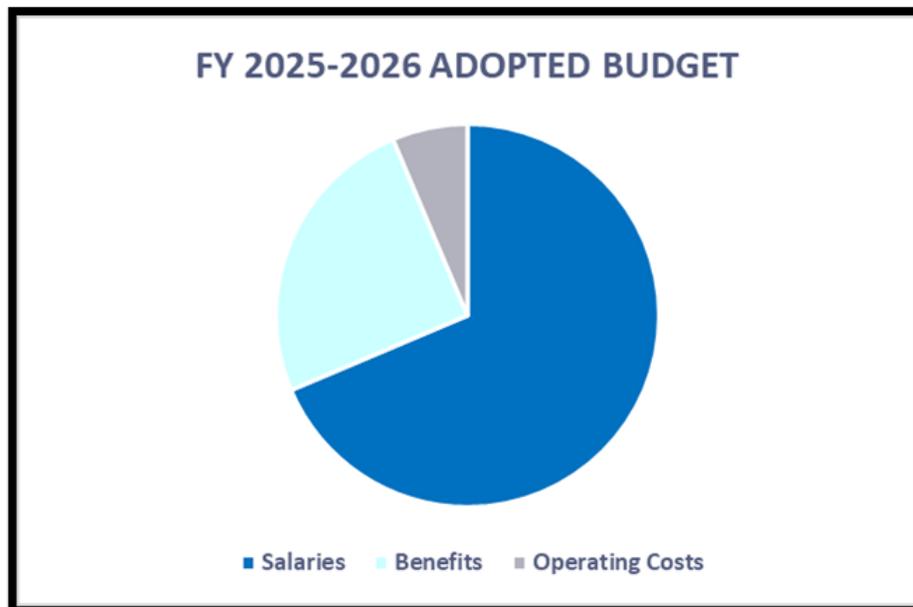
The Administration Division manages the financial and logistical operations of the Recreation and Community Services Department, including Community Services, Day Camp, Park Programs, Sports, Special Classes and Special Events. The division also provides administrative support to the Parks, Recreation 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.
- Attend monthly Los Alamitos Chamber of Commerce meetings to maintain relationships with the business community.
- Increase revenue and donations for Department Scholarship Program.



RECREATION ADMINISTRATION		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
PERSONNEL					
<u>SALARIES</u>					
5101	SALARIES - FULLTIME	\$ 1,072,342	\$ 1,072,342	\$ 1,216,567	\$ 1,251,589
5103	SALARIES - PART-TIME	149,275	149,275	152,672	160,306
5105	BILINGUAL PAY	600	592	600	600
5118	CAR ALLOWANCE	3,600	3,278	3,600	3,600
5119	CELL ALLOWANCE	2,700	3,960	3,960	3,960
5120	OVERTIME	7,000	7,314	10,000	10,000
5126	SICK CONVERSION	3,000	4,142	4,500	4,500
5127	VACATION CONVERSION	9,000	11,157	11,200	11,200
5130	MEDICARE	17,903	17,903	19,333	19,955
	TOTAL SALARIES	1,265,420	1,269,963	1,422,432	1,465,710
<u>BENEFITS</u>					
5150	RETIREMENT	314,322	314,322	370,852	386,847
5151	PART TIME RETIREMENT	4,478	4,478	4,580	4,809
5161	HEALTH INSURANCE	123,498	123,498	137,256	137,256
5162	LIFE INSURANCE	1,613	748	1,805	1,805
5163	DISABILITY INSURANCE	3,188	3,188	3,772	3,772
	TOTAL BENEFITS	447,099	446,234	518,265	534,489
	TOTAL PERSONNEL	1,712,519	1,716,197	1,940,697	2,000,199
<u>OPERATING COSTS</u>					
5201	SUPPLIES	15,100	15,100	15,100	15,100
5205	POSTAGE	12,050	12,050	12,350	12,450
5207	TRAVEL & TRAINING	27,700	6,526	27,510	32,300
5209	DUES & SUBSCRIPTIONS	14,248	14,248	16,754	16,754
5237	RECREATION BROCHURE	35,992	35,992	45,218	45,218
5260	CONTRACTUAL SERVICES	60,600	60,600	9,100	9,100
5290	MAINTENANCE-OFFICE EQUIP	5,850	5,850	5,850	5,850
	TOTAL OPERATING COSTS	171,540	150,366	131,882	136,772
GRAND TOTAL REC ADMINISTRATION		\$ 1,884,059	\$ 1,866,563	\$ 2,072,579	\$ 2,136,971



COMMUNITY SERVICES

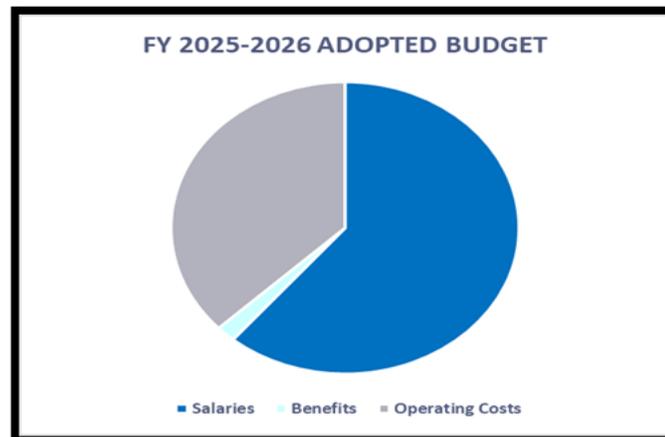
PROGRAM DESCRIPTION

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 programs to address current senior trends and issues.
- Maintain and upgrade, the Community Center and Picnic Shelter rental facilities.

COMMUNITY SERVICES		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @ 6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
PERSONNEL					
SALARIES					
5103	SALARIES - PART - TIME	\$ 62,379	\$ 62,379	\$ 87,683	\$ 92,067
5130	MEDICARE	1,248	1,248	1,754	1,841
	TOTAL SALARIES	63,627	63,627	89,437	93,908
BENEFITS					
5151	PART - TIME RETIREMENT	1,871	1,871	2,630	2,762
	TOTAL BENEFITS	1,871	1,871	2,630	2,762
	TOTAL PERSONNEL	65,498	65,498	92,067	96,670
OPERATING COSTS					
5201	SUPPLIES	4,400	6,200	5,200	5,200
5326	FAC RENT - COMM CENTER	3,000	3,000	3,000	3,000
	TOTAL OPERATING COSTS	7,400	9,200	8,200	8,200
GRAND TOTAL COMMUNITY SERVICES		\$ 72,898	\$ 74,698	\$ 100,267	\$ 104,870



DAY CAMP

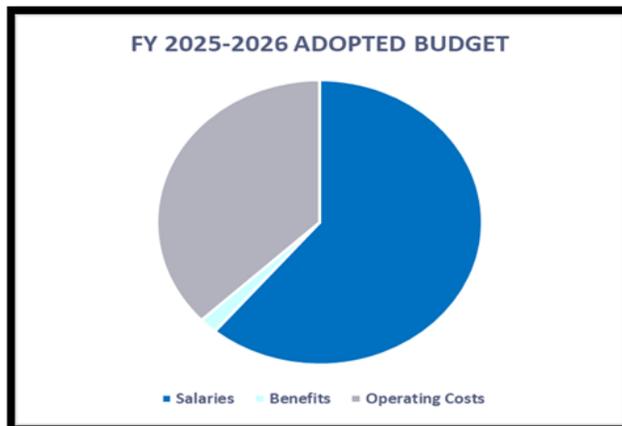
PROGRAM DESCRIPTION

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.

DAY CAMP		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
PERSONNEL					
SALARIES					
5103	SALARIES - PART-TIME	\$ 96,857	\$ 132,220	\$ 141,018	\$ 129,548
5130	MEDICARE	1,937	1,937	2,115	1,943
	TOTAL SALARIES	98,794	134,157	143,133	131,491
BENEFITS					
5151	PART-TIME RETIREMENT	2,906	2,906	4,231	3,886
	TOTAL BENEFITS	2,906	2,906	4,231	3,886
	TOTAL PERSONNEL	101,700	137,063	147,364	135,378
OPERATING COSTS					
5201	SUPPLIES	10,700	20,750	20,750	20,750
5317	DAY CAMPS	28,000	66,000	66,000	66,000
	TOTAL OPERATING COSTS	38,700	86,750	86,750	86,750
GRAND TOTAL DAY CAMPS		\$ 140,400	\$ 223,813	\$ 234,114	\$ 222,128



PARK PROGRAMS

PROGRAM DESCRIPTION

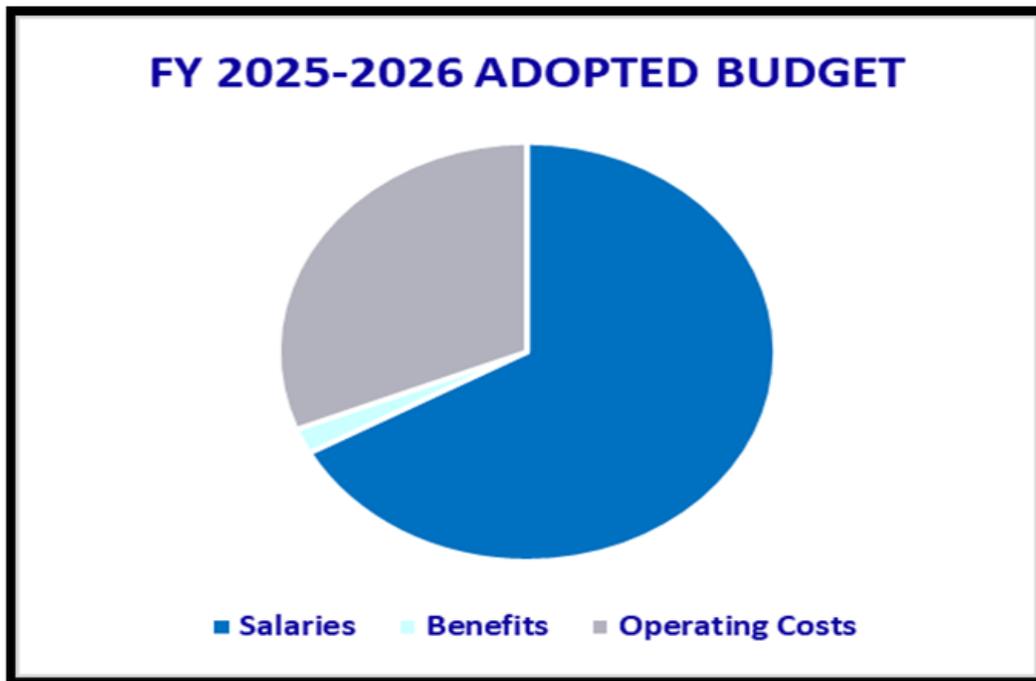
Drop-in programs at Los Alamitos park sites provide children the opportunity to play in a safe and fun environment for the constructive use of their free time during the summer. Children learn skills in areas such as leadership, teamwork, self-esteem development, and responsibility. This program also 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.



PARK PROGRAMS		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
PERSONNEL					
<u>SALARIES</u>					
5103	SALARIES - PART-TIME	\$ 20,359	\$ 20,710	\$ 21,678	\$ 22,762
5130	MEDICARE	407	302	434	455
	TOTAL SALARIES	20,766	21,012	22,112	23,217
<u>BENEFITS</u>					
5151	PART-TIME RETIREMENT	611	780	650	683
	TOTAL BENEFITS	611	780	650	683
	TOTAL PERSONNEL	21,377	21,792	22,762	23,900
<u>OPERATING COSTS</u>					
5201	SUPPLIES	3,470	3,470	4,250	4,250
5260	CONTRACTUAL SERVICES	6,000	6,000	6,000	6,000
	TOTAL OPERATING COSTS	9,470	9,470	10,250	10,250
GRAND TOTAL PARK PROGRAMS		\$ 30,847	\$ 31,262	\$ 33,012	\$ 34,150



SPORTS

PROGRAM DESCRIPTION

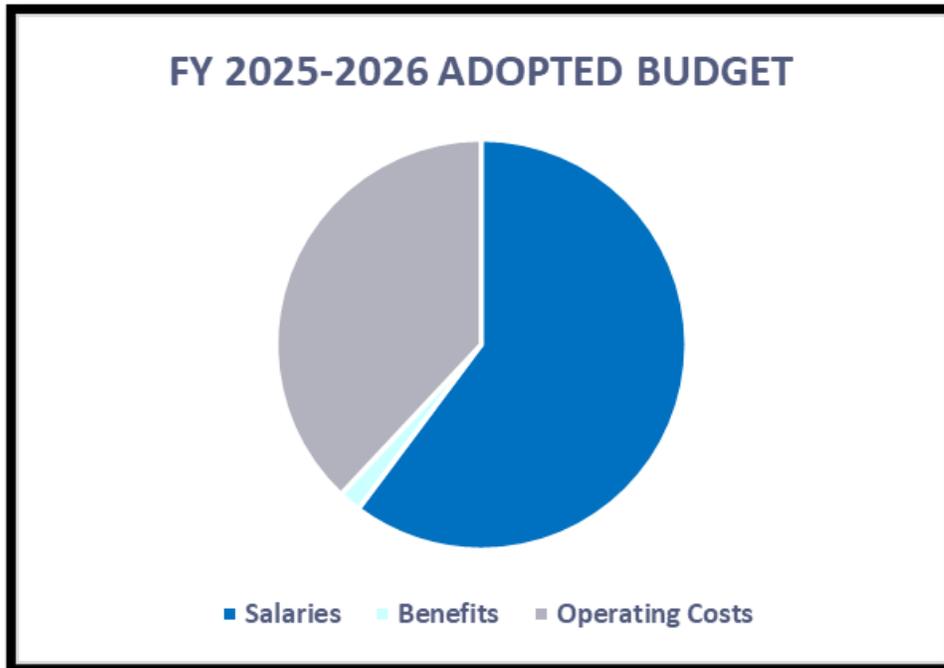
The Sports Division is responsible for the development and administration of Parent and Me, Junior Pee-Wee, Pee-Wee, Youth and Adult sports programming. This division also allocates athletic facilities throughout the city and routinely interacts with youth sports user groups. The Parent and Me, Mini Superstars, Junior Pee-Wee, Pee-Wee, Intramural Sports, and Youth programs are designed to introduce children to 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.



SPORTS		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
PERSONNEL					
<u>SALARIES</u>					
5103	SALARIES - PART-TIME	\$ 145,282	\$ 99,074	\$ 327,078	\$ 327,078
5130	MEDICARE	2,906	1,981	6,542	6,542
	TOTAL SALARIES	148,188	101,055	333,620	333,620
<u>BENEFITS</u>					
5151	PART TIME RETIREMENT	4,358	2,972	9,812	9,812
	TOTAL BENEFITS	4,358	2,972	9,812	9,812
TOTAL PERSONNEL		152,546	104,027	343,432	343,432
<u>OPERATING COSTS</u>					
5201	SUPPLIES	8,000	10,400	10,000	10,000
5298	MAINTENANCE-FIELDS/FACILITIES	3,000	24,000	5,000	5,000
5305	BASKETBALL - ADULT	1,200	-	1,200	1,200
5306	BASKETBALL - YOUTH	12,000	700	4,600	4,600
5330	FIELD FEES - LAUREL	2,940	4,000	3,000	3,000
5331	FIELD FEES - MCAULIFFE	3,000	1,584	3,000	3,000
5332	FIELD FEES - OAK	3,000	475	3,000	3,000
5336	FOOTBALL	900	600	600	600
5358	SUNBURST FIELD OPERATIONS	-	-	135,000	140,000
5359	SOCCER - ADULT	32,000	23,000	31,500	32,000
5360	SOCCER - YOUTH	750	900	900	900
5368	T-BALL	1,100	1,000	1,000	1,000
5371	TRACK & FIELD	2,750	3,250	3,250	3,250
5372	VOLLEYBALL	6,500	6,000	8,500	8,500
TOTAL OPERATING COSTS		77,140	75,909	210,550	216,050
GRAND TOTAL SPORTS		\$ 229,686	\$ 179,936	\$ 553,982	\$ 559,482



SPECIAL CLASSES

PROGRAM DESCRIPTION

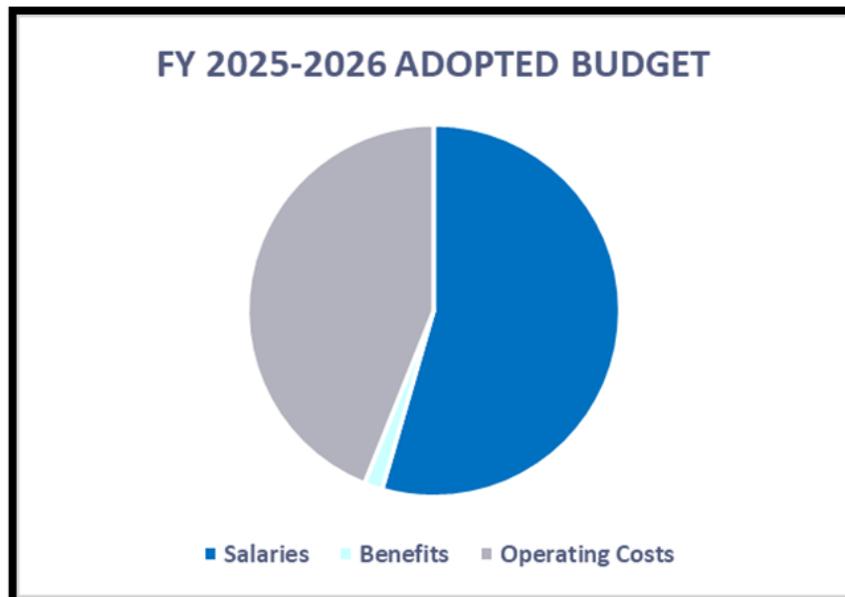
The Special Classes Division provides a comprehensive selection of special interest classes for all age groups. In this division, over 50 instructors teach a combination of well over 200 different classes and camps. Classes and camps are offered based on demand, viability and trend structure. Focus is 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 also encourage 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 CLASSES		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
PERSONNEL					
SALARIES					
5103	SALARIES - PART-TIME (INCL ADAPTIVE)	\$ 184,557	\$ 185,377	\$ 243,635	\$ 255,817
5130	MEDICARE	3,691	3,708	4,873	5,116
	TOTAL SALARIES	188,248	189,085	248,508	260,933
BENEFITS					
5151	PART TIME RETIREMENT	5,537	5,561	7,309	7,675
	TOTAL BENEFITS	5,537	5,561	7,309	7,675
	TOTAL PERSONNEL	193,785	194,646	255,817	268,608
OPERATING COSTS					
5201	SUPPLIES	3,000	3,000	3,000	3,000
5301	ARTS & CRAFTS	4,000	3,000	4,000	4,000
5313	DANCE	17,000	13,500	15,000	15,000
5319	EDUCATION	1,300	1,400	1,400	1,400
5323	EXERCISE/FITNESS	10,000	9,000	10,000	10,000
5352	PRESCHOOL	7,000	7,500	7,500	8,000
5364	SPECIAL INTEREST	64,500	50,000	60,000	60,000
5369	TENNIS CONTRACT	27,500	18,000	25,000	25,000
5370	TODDLER CLASSES	4,500	4,000	4,500	4,000
5373	VOLUNTEER PROGRAM	1,500	1,500	1,500	1,500
5388	SPECIAL INTEREST - CAMPS	18,500	18,500	18,500	18,500
5389	SENIOR PROGRAMS	-	-	50,000	50,000
	TOTAL OPERATING COSTS	158,800	129,400	200,400	200,400
GRAND TOTAL SPECIAL CLASSES		\$ 352,585	\$ 324,046	\$ 456,217	\$ 469,008



SPECIAL EVENTS AND PROGRAMS

PROGRAM DESCRIPTION

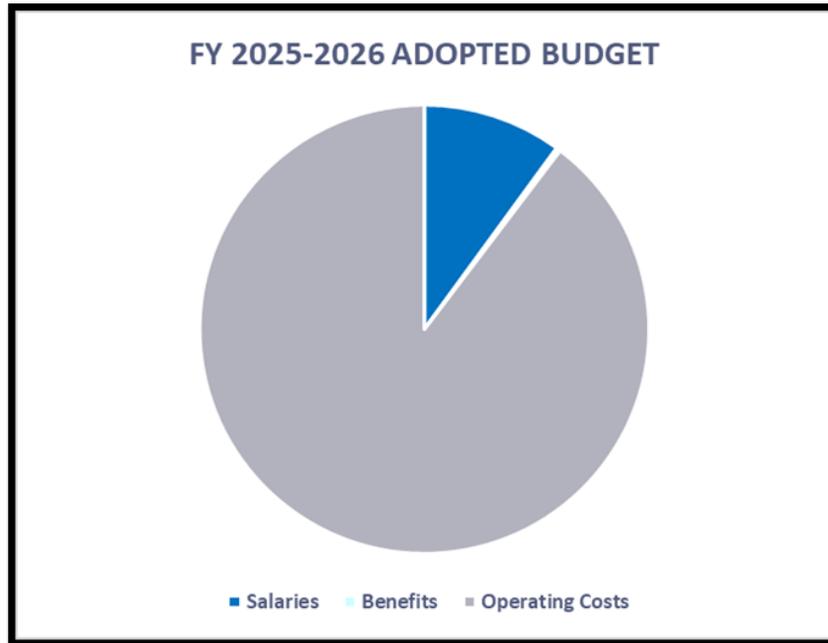
The Special Events Division coordinates the City’s annual special events including the Weekend of Art, Race Los Al, 4th of July Fireworks Spectacular, Spring Carnival, Senior Prom, Teen Expo, Music and Movies Event Series, Trunk-or-Treat, Winter Wonderland, Film & Food Fest, new Week of Los Al and My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

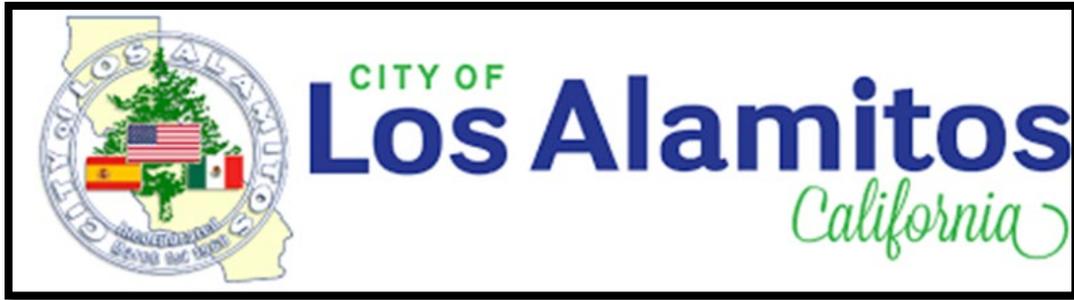
SERVICE OBJECTIVES

- 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.



SPECIAL EVENTS & PROGRAMS		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED BUDGET	EST ACTUAL @6-30-25	ADOPTED BUDGET	PROJECTED BUDGET
PERSONNEL					
SALARIES					
5103	SALARIES - PART-TIME	53,696	54,131	\$ 66,829	\$ 70,171
5130	MEDICARE	1,074	1,083	1,337	1,403
	TOTAL SALARIES	54,770	55,214	68,166	71,574
BENEFITS					
5151	PART-TIME RETIREMENT	1,611	1,624	2,005	2,105
	TOTAL BENEFITS	1,611	1,624	2,005	2,105
	TOTAL PERSONNEL	56,381	56,838	70,171	73,679
OPERATING COSTS					
5201	SUPPLIES	297,480	263,620	283,120	283,120
5353	RACE ON THE BASE	54,500	30,000	30,000	30,000
5354	EV TRANSPORTATION GRANT	-	-	296,000	296,000
	TOTAL OPERATING COSTS	351,980	293,620	609,120	609,120
GRAND TOTAL SPECIAL EVENTS		\$ 408,361	\$ 350,458	\$ 679,291	\$ 682,800





ADOPTED BUDGET

FISCAL YEAR 2025-26

SPECIAL REVENUE FUNDS

FUND 19 – COMMUNITY DEVELOPMENT BLOCK GRANT

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES				
4360 CDBG GRANT	\$ 350,000	\$ 829,189	\$ 350,000	\$ 350,000
4620 INVESTMENT EARNINGS	-	3,723	400	400
TOTAL REVENUES	350,000	832,912	350,400	350,400
OPERATING COSTS				
5501.2004 LABOURDETTE PARK PROJECT (C/C	-	180,807	300,000	-
5501.2005 HOWARD (REAGAN TO BLOOMFIEL	350,000	350,000	-	-
TOTAL OPERATING EXPENDITURES	350,000	530,807	300,000	-
EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES	-	302,105	50,400	350,400
FUND BALANCE, Beginning	(114,182)	(114,182)	187,923	238,323
FUND BALANCE, Ending	\$ (114,182)	\$ 187,923	\$ 238,323	\$ 588,723

FUND 20 – GAS TAX FUND

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES				
4306 GAS TAX - 2106	\$ 52,305	\$ 47,327	\$ 53,319	\$ 53,000
4307 GAS TAX - 2107	102,907	87,972	103,914	103,000
4308 GAS TAX - 2107.5	3,000	3,916	3,000	3,000
4309 GAS TAX - 2105	75,300	68,538	76,677	75,000
4322 GAS TAX - 2103	107,705	98,541	113,505	111,000
4329 ROAD MAINT REHAB ACCT SB-1	310,410	243,220	312,387	302,000
4620 INVESTMENT EARNINGS	1,400	9,657	1,400	1,400
TOTAL REVENUES	653,027	559,172	664,202	648,400
OPERATING EXPENDITURES				
5501.1003 STREET MARKINGS/STRIPING	-	2,266	-	-
5501.1004 RESIDENTIAL STREET IMPROVEMENT -	660,000	660,000	-	-
5501.2501 WALNUT (KATELLA TO SAUSALITO, O/	310,410	310,410	300,000	-
5501.2502 WALNUT (KATELLA TO SAUSALITO, O/	341,217	341,217	190,000	-
TOTAL OPERATING EXPENDITURES	1,311,627	1,313,893	490,000	-
EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES	(658,600)	(754,721)	174,202	648,400
BUDGETED TRANSFERS				
TRANSFER OUT - GENERAL FUND	120,000	120,000	150,000	300,000
TOTAL BUDGETED TRANSFERS	120,000	120,000	150,000	300,000
EXCESS/DEFICIENCY WITH TRANSFERS	(778,600)	(874,721)	24,202	348,400
FUND BALANCE, Beginning	353,915	353,915	(520,806)	(496,604)
FUND BALANCE, Ending	\$ (424,685)	\$ (520,806)	\$ (496,604)	\$ (148,204)

FUND 21 – PUBLIC SAFETY AUGMENTATION FUND

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES				
4110 SPCL SALES TAX AUGMENTATION (PR \$	141,885	\$ 104,153	\$ 140,096	\$ 141,000
4620 INVESTMENT EARNINGS	150	1,704	400	400
TOTAL REVENUES	142,035	105,857	140,496	141,400
EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES	142,035	105,857	140,496	141,400
BUDGETED TRANSFERS				
6010 TRANSFERS OUT - GENERAL FUND	105,000	137,244	139,283	170,000
TOTAL TRANSFERS	105,000	137,244	139,283	170,000
EXCESS/DEFICIENCY WITH TRANSFERS	37,035	(31,387)	1,213	(28,600)
FUND BALANCE, Beginning	51,196	51,196	19,809	21,022
FUND BALANCE, Ending	\$ 88,231	\$ 19,809	\$ 21,022	\$ (7,578)

FUND 22 – SUPPLEMENTAL LAW ENFORCEMENT FUND

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES				
4340 SLESF ALLOCATION	\$ 170,000	\$ 194,663	\$ 180,000	\$ 175,000
4620 INVESTMENT EARNINGS	1,600	10,325	1,600	1,600
TOTAL REVENUES	<u>171,600</u>	<u>204,988</u>	<u>181,600</u>	<u>176,600</u>
EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES	171,600	204,988	181,600	176,600
BUDGETED TRANSFERS				
6010 TRANSFERS OUT - GENERAL FUND	200,000	200,000	200,000	350,000
TOTAL TRANSFERS	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>350,000</u>
EXCESS/DEFICIENCY WITH TRANSFERS	<u>(28,400)</u>	<u>4,988</u>	<u>(18,400)</u>	<u>(173,400)</u>
FUND BALANCE, Beginning	324,122	324,122	329,110	310,710
FUND BALANCE, Ending	\$ 295,722	\$ 329,110	\$ 310,710	\$ 137,310

FUND 23 – AIR QUALITY MANAGEMENT DISTRICT FUND (AQMD)

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES				
4319 AB 2766 REVENUES	\$ 15,000	\$ 15,847	\$ 14,000	\$ 16,000
4620 INVESTMENT EARNINGS	700	4,876	1,500	1,500
TOTAL REVENUES	15,700	20,723	15,500	17,500
EXCESS/DEFICIENCY WITH TRANSFERS				
	15,700	20,723	15,500	17,500
BUDGETED TRANSFERS				
6010 TRANSFERS OUT - GENERAL FUND	-	-	-	-
TOTAL TRANSFERS	-	-	-	-
FUND BALANCE, Beginning	187,518	187,518	208,241	223,741
FUND BALANCE, Ending	\$ 203,218	\$ 208,241	\$ 223,741	\$ 241,241

FUND 24 – STREET AND ALLEY IMPROVEMENTS

		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED	EST ACTUAL	ADOPTED	PROJECTED
		BUDGET	@6-30-25	BUDGET	BUDGET
REVENUES					
4620	INVESTMENT EARNINGS	\$ 50	\$ 185	\$ 150	\$ 150
TOTAL REVENUES		50	185	150	150
EXCESS/DEFICIENCY					
WITH TRANSFERS		50	185	150	150
BUDGETED TRANSFERS					
6010	TRANSFERS OUT - GENERAL FUND	-	-	-	-
TOTAL TRANSFERS		-	-	-	-
FUND BALANCE, Beginning		7,181	7,181	7,366	7,516
FUND BALANCE, Ending		\$ 7,231	\$ 7,366	\$ 7,516	\$ 7,666

FUND 25 – BUILDING IMPROVEMENT FUND

		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES					
4620	INVESTMENT EARNINGS	\$ 1,800	\$ 10,280	\$ 7,000	\$ 7,000
4910	TRANSFERS IN - GENERAL FUND	-	-	-	-
TOTAL REVENUES		1,800	10,280	7,000	7,000
OPERATING EXPENDITURES					
5501.2702	PD HVAC PROJECT	-	-	-	250,000
TOTAL OPERATING EXPENDITURES		-	-	-	250,000
EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES		1,800	10,280	7,000	(243,000)
EXCESS/DEFICIENCY WITH TRANSFERS		1,800	10,280	7,000	(243,000)
FUND BALANCE, Beginning		324,122	324,122	334,402	341,402
FUND BALANCE, Ending		\$ 325,922	\$ 334,402	\$ 341,402	\$ 98,402

FUND 26 – MEASURE M FUND

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES				
4311 MEASURE M TURNBACK	\$ -	\$ 40,000	\$ -	\$ -
4311.0002 MEASURE M2	321,029	249,015	351,503	352,000
4620 INVESTMENT EARNINGS	5,000	22,912	10,000	10,000
TOTAL REVENUES	326,029	311,927	361,503	362,000
OPERATING EXPENDITURES				
5501.1003 STREET MARKINGS/STRIPING	125,000	125,000	-	-
5501.2103 ARTERIAL AND RESIDENTIAL TREE TRIM	115,000	115,000	-	-
5501.2402 KATELLA AVENUE STREET PROJECT	300,000	-	300,000	-
5501.2403 SIGNAL LIGHT REPLACEMENT PROJEC	50,000	50,000	-	-
5501.2501 ADA CURB RAMPS (C/O)	25,000	-	25,000	-
5501.2502 ADA SIDEWALKS (C/O)	25,000	-	25,000	-
5501.2603 STREET SLURRY PROJECT	-	-	55,000	-
5501.2604 STREET STRIPING	-	-	150,000	-
5501.2605 GRID TREE TRIMMING	-	-	95,000	-
TOTAL OPERATING EXPENDITURES	640,000	290,000	650,000	-
EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES	(313,971)	21,927	(288,497)	362,000
EXCESS/DEFICIENCY WITH TRANSFERS	(313,971)	21,927	(288,497)	362,000
FUND BALANCE, Beginning	845,968	845,968	867,895	579,398
FUND BALANCE, Ending	\$ 531,997	\$ 867,895	\$ 579,398	\$ 941,398

FUND 27 – ASSET SEIZURE FUND

		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES					
4325	MISC. POLICE REIMBURSEMENT	\$ -	\$ 18,545 (17,540)	\$ -	\$ -
4620	INVESTMENT EARNINGS	50	1,588	300	300
TOTAL REVENUES		50	2,594	300	300
EXCESS/DEFICIENCY WITH TRANSFERS		50	2,594	300	300
FUND BALANCE, Beginning		47,612	47,612	50,206	50,506
FUND BALANCE, Ending		\$ 47,662	\$ 50,206	\$ 50,506	\$ 50,806

FUND 28 – LOS ALAMITOS TV FUND

		FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2026-2027
		AMENDED	EST ACTUAL	ADOPTED	PROJECTED
		BUDGET	@6-30-25	BUDGET	BUDGET
REVENUES					
4220	CHARTER (TW) PEG FEES	\$ 14,000	\$ 9,721	\$ 13,000	\$ 12,500
4222	FRONTIER PEG FEES	4,000	1,363	2,000	1,500
4620	INVESTMENT EARNINGS	250	1,407	800	800
4899	MISCELLANEOUS REVENUE	-	180	-	-
TOTAL REVENUES		18,250	12,671	15,800	14,800
OPERATING EXPENDITURES					
5246	MEETING CABLECASTING	21,500	19,000	19,000	19,000
5260	CONTRACTUAL SERVICES	8,000	8,000	8,000	8,000
5273	EVENT FILMING	6,000	-	-	-
TOTAL OPERATING EXPENDITURES		35,500	27,000	27,000	27,000
EXCESS/DEFICIENCY					
WITH TRANSFERS		(17,250)	(14,329)	(11,200)	(12,200)
FUND BALANCE, Beginning		57,232	57,232	42,903	31,703
FUND BALANCE, Ending		\$ 39,982	\$ 42,903	\$ 31,703	\$ 19,503

FUND 29 – OFFICE OF TRAFFIC SAFETY FUND

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES				
4465 VEHICLE IMPOUND FEES	\$ 12,000	\$ 48,305	\$ 12,000	\$ 12,000
4620 INVESTMENT EARNINGS	500	3,805	500	500
TOTAL REVENUES	<u>12,500</u>	<u>52,110</u>	<u>12,500</u>	<u>12,500</u>
EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES	12,500	52,110	12,500	12,500
BUDGETED TRANSFERS				
TRANSFER OUT - GENERAL FUND	-	-	100,000	60,000
TOTAL BUDGETED TRANSFERS	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>60,000</u>
EXCESS/DEFICIENCY WITH TRANSFERS	<u>12,500</u>	<u>52,110</u>	<u>(87,500)</u>	<u>(47,500)</u>
FUND BALANCE, Beginning	127,841	127,841	179,951	92,451
FUND BALANCE, Ending	\$ 140,341	\$ 179,951	\$ 92,451	\$ 44,951

FUND 31 – DEBT SERVICE FUND

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES				
4910 TRANSFER IN - GENERAL FUND	\$ 205,000	\$ 205,000	\$ 210,000	\$ 210,000
TOTAL REVENUES	205,000	205,000	210,000	210,000
OPERATING EXPENDITURES				
7194 FISCAL AGENT FEE	1,325	1,325	1,325	1,325
7195 BOND INTEREST	121,194	121,194	116,819	112,194
7196 BOND PRINCIPAL	85,000	90,000	95,000	100,000
TOTAL OPERATING EXPENDITURES	207,519	212,519	213,144	213,519
EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES	(2,519)	(7,519)	(3,144)	(3,519)
EXCESS/DEFICIENCY WITH TRANSFERS	(2,519)	(7,519)	(3,144)	(3,519)
FUND BALANCE, Beginning	12,567	12,567	5,048	1,904
FUND BALANCE, Ending	\$ 10,048	\$ 5,048	\$ 1,904	\$ (1,615)

FUND 40 – PARK DEVELOPMENT FUND

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES				
4267 PARK IMPACT FEES	\$ 4,000	\$ -	\$ 25,000	\$ 25,000
4380 CALRECYCLE GRANT	-	-	-	3,333,905
4620 INVESTMENT EARNINGS	-	19,828	-	-
TOTAL REVENUES	4,000	19,828	25,000	3,358,905
EXCESS/DEFICIENCY WITH TRANSFERS	4,000	19,828	25,000	3,358,905
FUND BALANCE, Beginning	765,178	765,178	785,006	810,006
FUND BALANCE, Ending	\$ 769,178	\$ 785,006	\$ 810,006	\$ 4,168,911

FUND 44 – TRAFFIC IMPROVEMENT FUND

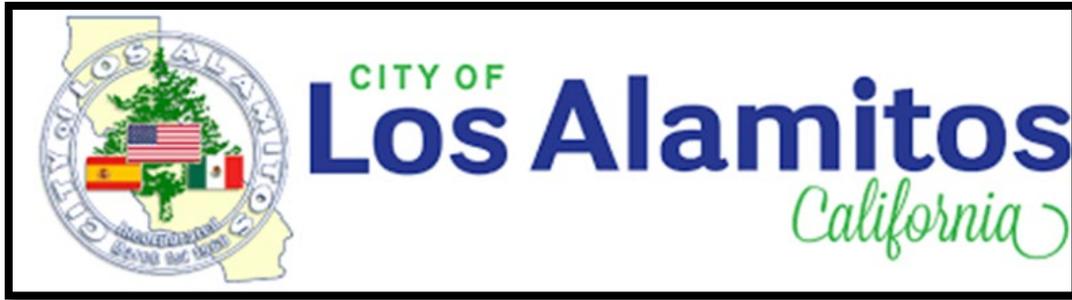
	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES				
4270 TRAFFIC MITIGATION FEES	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
4620 INVESTMENT EARNINGS	2,000	6,283	3,500	3,500
TOTAL REVENUES	<u>3,500</u>	<u>6,283</u>	<u>5,000</u>	<u>5,000</u>
EXCESS/DEFICIENCY WITH TRANSFERS	<u>3,500</u>	<u>6,283</u>	<u>5,000</u>	<u>5,000</u>
FUND BALANCE, Beginning	105,695	105,695	111,978	116,978
FUND BALANCE, Ending	\$ 109,195	\$ 111,978	\$ 116,978	\$ 121,978

FUND 56 – AMERICAN RESCUE PLAN ACT

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
BUDGETED TRANSFERS				
TRANSFER OUT - GENERAL FUND	-	-	1,255,000	-
TOTAL BUDGETED TRANSFERS	-	-	1,255,000	-
EXCESS/DEFICIENCY WITH TRANSFERS	-	-	(1,255,000)	-
FUND BALANCE, Beginning	1,255,224	1,255,224	1,255,224	224
FUND BALANCE, Ending	\$ 1,255,224	\$ 1,255,224	\$ 224	\$ 224

FUND 57 – ECONOMIC DEVELOPMENT

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES				
4910 INVESTMENT EARNINGS	\$ -	\$ 17,458.00	\$ -	\$ -
TOTAL REVENUES	-	17,458	-	-
OPERATING EXPENDITURES				
6010 TRANSFER TO GEN FUND	-	-	242,000	599,802
TOTAL OPERATING EXPENDITURES	-	-	242,000	599,802
EXCESS/DEFICIENCY WITH TRANSFERS	-	17,458	(242,000)	(599,802)
FUND BALANCE, Beginning	832,462	832,462	849,920	607,920
FUND BALANCE, Ending	\$ 832,462	\$ 849,920	\$ 607,920	\$ 8,118



ADOPTED BUDGET

FISCAL YEAR 2025-26

INTERNAL SERVICE FUNDS

FUND 50 – VEHICLE AND EQUIPMENT REPLACEMENT FUND

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES				
4830 SALE OF PROPERTY	\$ 15,000	\$ 7,237	\$ 15,000	\$ 15,000
4910 TRANSFERS IN GEN FUND	700,000	700,000	850,000	750,000
TOTAL REVENUES	715,000	707,237	865,000	765,000
OPERATING EXPENDITURES				
5225 AUTO PARTS - POLICE	50,000	70,000	14,300	55,000
5226 AUTO PARTS-RECREATION	1,000	1,000	4,400	4,400
5227 AUTO PARTS-PW	1,500	2,000	67,100	11,000
5228 AUTO PARTS-OTHER	-	-	1,000	1,000
5258 GASOLINE/EV CHARGING	120,000	120,000	140,000	140,000
5275 OUTSIDE SERVICES-PD	45,000	30,000	55,000	55,000
5276 OUTSIDE SERVICES-REC	5,000	2,000	6,600	6,600
5277 OUTSIDE SERVICES-PW	15,000	46,000	26,400	26,400
5278 OUTSIDE SERVICES-OTHER VEHICL	-	-	1,000	1,000
5285 DEPRECIATION EXPENSE	175,000	118,331	170,000	165,000
5435 EQUIPMENT - PW	55,000	-	90,000	90,000
5440 VEHICLES	60,000	92,052	60,000	60,000
7190 CAPITAL LEASE INTEREST	41,500	8,649	8,649	8,649
7191 CAPITAL LEASE PRINCIPAL	23,700	126,882	126,882	126,882
TOTAL OPERATING EXPENDITURES	595,200	631,914	771,331	750,931
EXCESS/DEFICIENCY WITH TRANSFERS	119,800	75,323	93,669	14,069
FUND BALANCE, Beginning	(65,982)	(65,982)	9,341	103,010
FUND BALANCE, Ending	\$ 53,818	\$ 9,341	\$ 103,010	\$ 117,079

FUND 51 – POLICE CAPITAL PROJECT FUND

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES				
4481 POLICE CAPITAL REPLACEMENT CHG \$	-	-	-	-
TOTAL REVENUES	-	-	-	-
5420 EQUIPMENT - LPR	-	33,600	33,600	33,600
TOTAL EXPENDITURES	-	33,600	33,600	33,600
NET CHANGE TO FUND BALANCE	-	(33,600)	(33,600)	(33,600)
FUND BALANCE, Beginning	187,151	187,151	153,551	119,951
FUND BALANCE, Ending	\$ 187,151	\$ 153,551	\$ 119,951	\$ 86,351

FUND 52 – FACILITIES, STREETS, PARKS AND POOL FUND

		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES					
4910	TRANSFER IN - GENERAL FUND	\$ -	\$ 675,000	\$ 650,000	\$ 650,000
TOTAL REVENUES		-	675,000	650,000	650,000
OPERATING EXPENDITURES					
5501.2308	GENERATOR PROJECT (C/O)	-	1,587	650,000	-
5501.1941	COMMUNITY CENTER ROOF	-	673,128	-	-
5501.2701	PUBLIC WORKS RENOVATION	-	-	-	650,000
TOTAL OPERATING EXPENDITURES		-	674,715	650,000	650,000
EXCESS/DEFICIENCY WITH TRANSFERS		-	285	-	-
FUND BALANCE, Beginning		(473,853)	(473,853)	(473,568)	(473,568)
FUND BALANCE, Ending		\$ (473,853)	\$ (473,568)	\$ (473,568)	\$ (473,568)

FUND 53 – TECHNOLOGY REPLACEMENT FUND

		FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES					
4910	TRANSFERS IN GEN FUND	\$ 200,000	\$ 400,000	\$ 600,000	\$ 200,000
TOTAL REVENUES		200,000	400,000	600,000	200,000
OPERATING EXPENDITURES					
5201	SUPPLIES	1,000	159	-	-
5260	CONTRACTUAL SERVICES	77,000	77,000	120,000	120,000
5280	MAINTENANCE SUPPORT CONTRA	-	-	20,000	20,000
5420	EQUIPMENT	5,000	57,755	8,000	8,000
5450	COMPUTERS	10,000	13,602	22,000	22,000
5451	SOFTWARE	48,000	180,000	50,000	50,000
TOTAL OPERATING EXPENDITURES		141,000	328,516	220,000	220,000
EXCESS/DEFICIENCY WITH TRANSFERS					
		59,000	71,484	380,000	(20,000)
FUND BALANCE, Beginning		(45,617)	(45,617)	25,867	405,867
FUND BALANCE, Ending		\$ 13,383	\$ 25,867	\$ 405,867	\$ 385,867

FUND 54 – SELF INSURANCE

	FY 2024-2025 AMENDED BUDGET	FY 2024-2025 EST ACTUAL @6-30-25	FY 2025-2026 ADOPTED BUDGET	FY 2026-2027 PROJECTED BUDGET
REVENUES				
4899 MISCELLANEOUS REVENUE	\$ 18,000	\$ 70,696	\$ 18,000	\$ 18,000
4910 TRANSFERS IN GEN FUND	700,000	700,000	850,000	850,000
TOTAL REVENUES	718,000	770,696	868,000	868,000
OPERATING EXPENDITURES				
5701 CLAIMS ADJUSTMENT EXPENSE	28,837	23,500	24,000	24,000
5211 WORKERS COMP CLAIMS	20,000	20,000	20,000	20,000
5212 WORKERS COMP INSURANCE	253,683	253,683	283,000	286,000
5214 LIABILITY CLAIMS	40,000	40,000	40,000	40,000
5215 LIABILITY INSURANCE	383,398	383,398	596,000	599,000
5221 PROPERTY INSURANCE	156,000	156,000	167,000	170,000
5260 CONTRACTUAL SERVICES	22,000	22,000	22,000	22,000
TOTAL OPERATING EXPENDITURES	903,918	898,581	1,152,000	1,161,000
EXCESS/DEFICIENCY				
WITH TRANSFERS	(185,918)	(127,885)	(284,000)	(293,000)
FUND BALANCE, Beginning	480,964	480,964	353,079	69,079
FUND BALANCE, Ending	\$ 295,046	\$ 353,079	\$ 69,079	\$ (223,921)

SUMMARY OF TRANSFERS IN AND OUT

Transfer From	Transfer To	FY2023-24 Amount	FY2024-25 Amount	FY2025-26 Amount	
General Fund (10)	Facilities (52)	100,000	-	650,000	Funding for future facilities, streets, & parks projects
General Fund (10)	Vehicle / Equip Repl (50)	-	500,000	850,000	Funding for Vehicle & Equip Replacement
General Fund (10)	Technology Repl (53)	-	200,000	600,000	Funding for Technology Replacement
General Fund (10)	Self Insurance (54)	560,000	700,000	850,000	Funding for insurance, claims, & workers' comp
General Fund (10)	Buildg Improv (25)	150,000	-	-	Funding for building improvements
General Fund (10)	Debt Service (31)	211,500	205,000	210,000	Funding for bond payments principal and interest
		1,021,500	1,605,000	3,160,000	
Gas Tax (20)	General Fund (10)	120,000	120,000	150,000	Reimbursing GF for street-related maintenance
PSAF (21)	General Fund (10)	105,000	105,000	139,283	Reimbursing GF for public safety expenditures
SLESF (22)	General Fund (10)	140,000	200,000	200,000	Reimbursing GF for public safety expenditures
Office of Traffic Safety (29)	General Fund (10)	5,000	-	100,000	Reimbursing GF for traffic safety activity
ARPA (56)	General Fund (10)	-	-	1,255,000	Reimbursing GF for revenue loss/closing out exp
Econ Dev (57)	General Fund (10)	-	-	242,000	Reimbursing GF for Economic Development exp
		370,000	425,000	2,086,283	

CAPITAL IMPROVEMENT PROJECTS

Fiscal Year 2025-26

PROJECT TITLE	FUNDING SOURCE	ACCOUNT	FY2025-26
Streets & Drainage			
Street Slurry Project	SB-1	20-570-5501.2601	\$ 300,000
Street Slurry Project	Gas Tax	20-570-5501.2602	190,000
Street Slurry Project	Measure M	26-570-5501.2603	55,000
Street Striping	Measure M	26-570-5501.2604	150,000
Grid Tree Trimming	Measure M	26-570-5501.2605	95,000
Pavement Management			
PMP	Gen Fund	10-570-5501.2502	35,000
ADA			
ADA Curb Ramps	Measure M	26-570-5501.2501	25,000
ADA Sidewalks	Measure M	26-570-5501.2502	25,000
Special Funded Projects			
Labourdette Park Project	CDBG	19-570-5501.2400	300,000
Emergency Generator Project	Facilities (52)	52-570-5501.2308	650,000
Community Center 2 Renovation	Gen Fund	10-570-5501.2606	4,400,000
Community Center 2 Renovation - additional appropriations	Gen Fund	10-570-5501.2607	730,000
Sunburst Field Project (Restroom & Concession)	Gen Fund	10-570-5501.2608	300,000
Parks			
Labourdette Park Project	Gen Fund	10-570-5501.2400	400,000
Labourdette Park Project - additional appropriation	Gen Fund	10-570-5501.2400	650,000
Soroptimist Park - Prop 68	Gen Fund	10-570-5501.2504	185,000
Soroptimist Park	Gen Fund	10-570-5501.2504	55,000
Soroptimist Park - additional appropriation	Gen Fund	10-570-5501.2504	80,000
General Fund Pending (FY24-25 SURPLUS)			
Bridge Assessment	Gen Fund	10-570-5501.2503	15,000
Katella Avenue Design	Measure M	26-570-5501.2402	300,000
Signage Replacement	Gen Fund	10-570-5501.2506	150,000
Pine Street Design	Gen Fund	10-570-5501.2419	175,000
ATM Project - Bloomfield - M Steel	Gen Fund	10-570-5501.2507	582,410
ATM Project - Bloomfield	Gen Fund	10-570-5501.2507	175,000
Funding Recap			
Multi-Year (Carryover) CIP Projects (FY24-25 Surplus)			3,802,410
FY25-26 General Fund			5,430,000
FY25-26 Special Funds			790,000
Total Funded			\$ 10,022,410

CAPITAL IMPROVEMENT PROJECTS SUMMARY BY FUND - FISCAL YEAR 2025-26	
CDBG (19)	\$ 300,000
Gas Tax Fund (20)	490,000
Measure M Fund (26)	650,000
Facilities Streets and Parks (52)	650,000
Prop 68	185,000
Gen Fund (10)	5,430,000
Total Capital Improvement Projects - Fiscal Year 2025-26 (Including Multi-Year)	\$ 7,705,000

GANN LIMIT CALCULATION

RESOLUTION NO. 2025-18

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2025-26

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

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

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

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

SECTION 1. That the Fiscal Year 2025-26 appropriation limitation shall be \$28,570,411 as documented in Exhibit A.

SECTION 2. That the inflation factor being utilized to determine the 2025-26 appropriation limit is the percentage change in California per capita personal income.

SECTION 3. That the population factor being utilized to calculate the 2025-26 appropriation limit is the City population growth.

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

PASSED, APPROVED, AND ADOPTED this 9th day of June, 2025.

DocuSigned by:
Shelley Hasselbrink
A57E110E7A146D

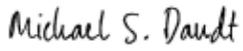
Shelley Hasselbrink, Mayor

ATTEST:

Signed by:
Windmera Quintanar
54BCC26B4CA8400

Windmera Quintanar, MMC, City Clerk

APPROVED AS TO FORM:

Signed by:

360A1F4BDEF446B...
 Michael S. Daudt, City Attorney

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

I, Windmera Quintanar, CMC, City Clerk of the City of Los Alamitos, do hereby certify that the foregoing Resolution was adopted at an adjourned regular meeting of the City Council held on the 9th day of June, 2025, by the following vote to wit:

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

Signed by:

54BCC26B4CAB408...
 Windmera Quintanar, MMC, City Clerk

/,

EXHIBIT A**APPROPRIATIONS LIMIT CALCULATION
FISCAL YEAR 2025-26**

Previous Appropriations Limit (2024-25)	\$26,927,969
Adjustment Factors:	
Change in Population - City	0.99680
Change in Per Capita Income	1.06440
Total Adjustment Factor (1)	1.06099
Appropriations Limit for Fiscal Year 2025-26	\$28,570,411
Proceeds from Taxes	\$22,951,133
Minus Exclusions	<u> -</u>
Appropriations Subject to Limit	\$22,951,133
Appropriations Over (Under) Limit	<u><u>(\$5,619,278)</u></u>

2025-26 Proceeds from Taxes

Property Taxes	\$5,855,905
Sales and Use Taxes	3,632,445
Measure Y Local Sales taxes	6,196,000
Other Taxes	3,523,000
Business Licenses	3,063,783
Interest from Investments	680,000
Total	<u><u>\$22,951,133</u></u>

BUDGET ADOPTION RESOLUTION

RESOLUTION NO. 2025-19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, ADOPTING THE ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2025-26

WHEREAS, the City Manager, in accordance with Article XII, Sections 1201-1205 of the City Charter, has prepared and submitted a proposed annual budget for Fiscal Year 2025-26; and,

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

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

SECTION 1. That the City Council of the City of Los Alamitos does hereby approve and adopt the Fiscal Year 2025-26 Budget as presented within the Proposed Annual Budget attached hereto as Exhibit A.

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

PASSED, APPROVED AND ADOPTED this 19th day of May, 2025.

DocuSigned by:
Shelley Hasselbrink
AF57F110E7A148D

Shelley Hasselbrink, Mayor

ATTEST:

Signed by:
Windmera Quintanar
54BCC28B4CA840B

Windmera Quintanar, MMC, City Clerk

APPROVED AS TO FORM:

Signed by:
Michael S. Daudt
350A1E4BDEF445B

Michael S. Daudt, City Attorney

GLOSSARY OF TERMS AND ACRONYMS

This glossary defines specialized terms, abbreviations, and acronyms used throughout the City of Los Alamitos' budget. It is designed to help readers, especially those without a background in municipal finance, better understand terminology related to city operations, budgeting, and public finance. Terms unique to Los Alamitos are marked with an asterisk (*).

Two-Column Table Version

Term / Acronym	Definition
AB – Assembly Bill	Legislation passed by the California State Assembly.
Accrual Basis	Accounting method where revenues and expenses are recorded when earned or incurred, not when cash is received or paid.
ADA – Americans with Disabilities Act	Federal law prohibiting discrimination against individuals with disabilities and requiring accessibility in public facilities.
ADP – Additional Discretionary Payment	Extra payment made toward unfunded liabilities, such as pension debt, beyond the required minimum.
AQMD – Air Quality Management District	Regional agency that monitors and regulates air pollution in Southern California.
ARPA – American Rescue Plan Act	Federal relief program providing funding to state and local governments to address impacts of COVID-19.
Budget Adoption Resolution	Formal action by the City Council approving the annual budget.
CalPERS – California Public Employees' Retirement System	Statewide public pension system providing retirement benefits to California public employees.
Capital Improvement Program (CIP)	Multi-year plan for major infrastructure projects, such as buildings, roads, and parks.
CDBG – Community Development Block Grant	Federal program that provides funding for community development projects benefiting low- and moderate-income residents.
CIP Carryover	Funds for capital projects that were budgeted in a prior year but not yet spent, carried into the next year.
Debt Service Fund	Fund used to account for repayment of principal and interest on city debt.
Enterprise Fund	Fund for services financed through user fees, similar to a business, such as water utilities.

Fines & Forfeitures	Revenue from penalties for violations, such as parking tickets or code enforcement.
Franchise Fees	Charges paid by utility companies for the right to use public rights-of-way.
Fund Balance	Difference between a fund's assets and liabilities, similar to savings.
GANN Limit	State constitutional limit on spending from tax proceeds, adjusted annually.
GASB – Governmental Accounting Standards Board	Organization that sets accounting standards for U.S. state and local governments.
General Fund	The City's main operating fund, used for core services not restricted to other funds.
GFOA – Government Finance Officers Association	Professional organization promoting excellence in government finance.
Internal Service Fund	Fund used to finance and allocate the cost of services provided internally between departments.
LAYB*	Los Alamitos Youth Baseball, a local youth sports program referenced in City recreation activities.
Measure M*	Orange County transportation sales tax measure funding street and transportation improvements.
Measure Y*	Los Alamitos voter-approved local sales tax measure to support city services.
NPDES – National Pollutant Discharge Elimination System	Federal program regulating stormwater discharges to protect water quality.
OPEB – Other Post-Employment Benefits	Benefits, other than pensions, provided to retired employees, such as health insurance.
Operating Budget	Annual budget for ongoing city services and operations.
PARS – Public Agency Retirement Services	Provider managing supplemental retirement trusts for public agencies.
Property Tax in Lieu of VLF	Replacement revenue provided to cities after elimination of the Vehicle License Fee.
SB 1186	California law requiring cities to collect a fee to fund programs improving disability access.
SB 1383	California law requiring reduction in organic waste disposal to meet climate goals.
Special Revenue Fund	Fund for revenues legally restricted to specific purposes.
TOT – Transient Occupancy Tax	Hotel tax charged to guests staying for 30 days or less.
UAL – Unfunded Accrued Liability	Amount of retirement benefits earned by employees but not yet funded.

Utility Users Tax	Local tax charged on utilities such as electricity, gas, water, and telecommunications.
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Bulleted List Version

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- ****Debt Service Fund**** – Fund used to account for repayment of principal and interest on city debt.
- ****Enterprise Fund**** – Fund for services financed through user fees, similar to a business, such as water utilities.
- ****Fines & Forfeitures**** – Revenue from penalties for violations, such as parking tickets or code enforcement.
- ****Franchise Fees**** – Charges paid by utility companies for the right to use public rights-of-way.
- ****Fund Balance**** – Difference between a fund’s assets and liabilities, similar to savings.
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- ****GASB – Governmental Accounting Standards Board**** – Organization that sets accounting standards for U.S. state and local governments.
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- ****OPEB – Other Post-Employment Benefits**** – Benefits, other than pensions, provided to retired employees, such as health insurance.
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- ****PARS – Public Agency Retirement Services**** – Provider managing supplemental retirement trusts for public agencies.
- ****Property Tax in Lieu of VLF**** – Replacement revenue provided to cities after elimination of the Vehicle License Fee.
- ****SB 1186**** – California law requiring cities to collect a fee to fund programs improving disability access.
- ****SB 1383**** – California law requiring reduction in organic waste disposal to meet climate goals.
- ****Special Revenue Fund**** – Fund for revenues legally restricted to specific purposes.
- ****TOT – Transient Occupancy Tax**** – Hotel tax charged to guests staying for 30 days or less.
- ****UAL – Unfunded Accrued Liability**** – Amount of retirement benefits earned by employees but not yet funded.
- ****Utility Users Tax**** – Local tax charged on utilities such as electricity, gas, water, and telecommunications.