

CITY OF LOS ALAMITOS
Council Chamber
3191 Katella Ave., Los Alamitos CA 90720

BUDGET STANDING COMMITTEE AGENDA
SPECIAL MEETING

Monday, May 5, 2025 – 4:30 PM

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

Each matter on the agenda, no matter how described, shall be deemed to include any appropriate motion, whether to adopt a minute motion, resolution, payment of any bill, approval of any matter or action, or any other action. Items listed as "for information" or "for discussion" may also be the subject of an "action" taken by the Budget Standing Committee at the same meeting.

Any written materials relating to an item on this agenda submitted to the Budget Standing Committee after distribution of the agenda packet are available for public inspection online at www.cityoflosalamitos.org.

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

1. CALL TO ORDER

2. ROLL CALL

Mayor Shelley Hasselbrink
Mayor Pro Tem Tanya Doby

3. ORAL COMMUNICATIONS

At this time, any individual in the audience may come forward to speak on any item within the subject matter jurisdiction of the Budget Standard Committee. Remarks are to be limited to not more than five minutes per speaker.

4. CONSENT CALENDAR

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

A. Minutes of Special Meeting April 14, 2025 (Finance)

Minutes are recorded and represent the business conducted and items discussed at the Special Meeting of April 14, 2025.

Recommendation:

Approve the minutes of the Budget Standing Committee Special Meeting of April 14, 2025.

5. DISCUSSION ITEM

A. Draft Budget for Fiscal Year 2025-26 and Fiscal Year 2026-27 (Finance)

City Charter Sections 1201-1205 govern the development and adoption of the City's Annual Budget. Section 1203 requires a public hearing for public input on the proposed budget. Thereafter, the City Council shall adopt the budget with revisions, if any; establish estimated revenues, expenditure appropriations, and transfers of funds of the City.

Recommendation:

Consider approval for conducting a Public Hearing on the Proposed Annual Operating Budget; and, adoption of Resolution No. 2025-XX, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, ADOPTING THE ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2025-26."

6. CLOSED SESSION

A. Conference With Labor Negotiator (Administration)

City Negotiator: Chet Simmons, City Manager
Employee Organization: Executive Management, Non-Represented
Authority: Government Code Section 54957.6

B. Conference With Labor Negotiator (Administration)

City Negotiator: Chet Simmons, City Manager
Employee Organization: Teamsters Local 911
Authority: Government Code Section 54957.6

C. Conference With Labor Negotiator (Administration)

City Negotiator: Chet Simmons, City Manager
Employee Organization: Police Officers Association
Employees Authority: Government Code Section 54957.6

7. ITEMS FROM STAFF AND THE COMMITTEE

At this time, Committee Members and Staff may also report on items not specifically described on the Agenda that are of interest to the community, provided no action or discussion is taken except to provide Staff direction to report back or to place the item on a future Agenda.

8. ADJOURNMENT

I hereby certify under penalty of perjury under the laws of the State of California, that the foregoing Agenda was posted at the Los Alamitos City Hall, 3191 Katella Ave. and online at www.cityoflosalamitos.org not less than 72 hours prior to the meeting.

Craig Koehler, Finance Director
Dated: May 1, 2025

MINUTES OF THE BUDGET STANDING COMMITTEE OF THE CITY OF LOS ALAMITOS

SPECIAL MEETING

Thursday, April 14, 2025 – 4:30 p.m.

1. CALL TO ORDER

The Budget Standing Committee met for a Special Meeting at 4:39 p.m., Thursday, April 14, 2025, with Mayor Hasselbrink and Mayor Pro Tem Doby presiding.

2. ROLL CALL

Present: Committee Members: Mayor Hasselbrink
Mayor Pro Tem Doby

Absent: Committee Members: None

Present: Staff: Chet Simmons, City Manager
Ron Noda, Deputy City Manager /
Development Services Director
Craig Koehler, Finance Director / City
Treasurer
Barbara Biscocho, Finance Manager
Mathew Lightner, Management Analyst

3. Oral Communications

There were none to report.

4. CONSENT CALENDAR

A. Approval of Minutes

Motion/Second: Doby /Hasselbrink

Unanimously Carried: The Budget Standing Committee approved the Minutes of the Special Meeting of April 14, 2025.

5. DISCUSSION ITEMS

A. UKG Payroll Processing System (Finance)

Staff provided an update on the successful implementation of the UKG payroll processing system. The online system will replace manual timekeeping. The integration digitizes the timesheet process by implementing an online system with built-in workflow capabilities, and the Finance Department anticipates a

significant reduction in administrative burden. Additionally, this move is expected to enhance process efficiency, minimize human error, and streamline overall payroll operations throughout the City. The report was received and filed.

B. Draft Budget Fiscal Year 2025-26, 2026-27 (Finance)

Staff provided the Committee with an overview of the draft budget for Fiscal Years 2025-26 and 2026-27. The draft budget will be presented to the Council at the April 28, 2025, meeting. The report was received and filed.

The Budget Standing Committee adjourned the meeting to go into Closed Session at 5:15 p.m.

7. CLOSED SESSION

A. CONFERENCE WITH LABOR NEGOTIATOR (Administration)

City Negotiator Chet Simmons, City Manager
Employee Organization: Teamsters Local 911
Authority: Government Code Section 54957.6

B. CONFERENCE WITH LABOR NEGOTIATOR (Administration)

City Negotiator Chet Simmons, City Manager
Employee Organization: Executive Management, Non-Represented
Authority: Government Code Section 54957.6

C. CONFERENCE WITH LABOR NEGOTIATOR (Administration)

City Negotiator Chet Simmons, City Manager
Employee Organization: Police Officers Association
Authority: Government Code Section 54957.6

The Budget Standing Committee adjourned from the Closed Session with no reportable action.

8. ADJOURNMENT

The meeting was adjourned at 5:30 p.m.

Craig Koehler, Finance Director

City of Los Alamitos

BUDGET STANDING COMMITTEE AGENDA REPORT

MEETING DATE: May 5, 2025

ITEM NUMBER: 5A

To: Budget Standing Committee Members

Presented By: Craig Koehler, Director of Finance

Subject: Draft Budget for Fiscal Year 2025-26 and Fiscal Year 2026-27

SUMMARY

City Charter Sections 1201-1205 govern the development and adoption of the City's Annual Budget. Section 1203 requires a public hearing for public input on the proposed budget. Thereafter, the City Council shall adopt the budget with revisions, if any; establish estimated revenues, expenditure appropriations, and transfers of funds of the City.

RECOMMENDATION

Consider approval for conducting a Public Hearing on the Proposed Annual Operating Budget; and, adoption of Resolution No. 2025-XX, entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, ADOPTING THE ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2025-26."

BACKGROUND

Staff presented the proposed draft budget for fiscal year 2025-26 and projection for fiscal year 2026-27 to the Council on April 28, 2025. Budget estimates for the two fiscal years were reviewed and discussed, along with department overviews.

DISCUSSION

No changes have been proposed to the draft budget as presented to the Council on April 28, 2025..

Attached is a copy of the draft budget for FY25- 26.

General Fund Revenues

The revenue estimates for FY2025- 26 and 2026-27 include transfers of \$29.1 million and \$29.4 million, respectively. The table below represents budget estimates, adopted budget, and variances from the adopted budget:

	2024-25 Adopted	2025-26 Proposed	2026-27 Projection	Variance Adopted Proposed
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	425,000	2,086,273	1,479,802	
TOTAL REVENUE & TRANSFERS IN	<u>\$24,056,833</u>	<u>\$29,112,741</u>	<u>\$29,360,270</u>	

The proposed expenditures represent further restructuring of the City's internal operations to meet the goals outlined in the departments and the City. Projected expenditures (including transfers out) for FY25- 26 are \$28.6 million and \$28.9 million for FY26- 27. In addition to maintenance and operational increases, salaries reflect the approved MOU adjustments and four new proposed positions.

	2024-25 Adopted	2025-26 Proposed	2026-27 Projection	Variance Adopted Proposed
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-Departmental	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	
TOTAL EXPENDITURES & TRANSFERS OUT	<u>\$23,126,050</u>	<u>\$28,610,726</u>	<u>\$28,944,271</u>	

Listed below are the proposed staffing positions:

Department	Added Position	Full Burden Cost	
Public Works	Senior Maintenance	87,000	To support public works
	Maintenance 1	76,000	To support public works
		<u>163,000</u>	
Recreation	LAYB Rec Coord	89,000	To Support LAYB program
	Deputy Director (Dep Dir vs. Mgr.)	20,500	To support Recreation
		<u>109,500</u>	-
		<u>\$ 272,500</u>	

Staff will notify the public of the public hearing by posting a notice in the Orange County Reporter by May 9, 2025, and the draft budget will be posted on the City website before the Council Meeting on May 19, 2025.

FISCAL IMPACT

Proposed revenues reflect an increase of 14%, and proposed expenditures reflect a rise of 18% over the adopted budget. The budget projection and estimates for FY25- 26 and FY26- 27 are balanced and reflect a surplus of \$502 thousand and \$416 thousand, respectively.

- Attachment:
1. Resolution No. 2025-XX - Fiscal Year 2025-26 Proposed Budget
 2. Draft Budget FY25-26 and FY26-27

RESOLUTION NO. 2025-XX

**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.

Shelley Hasselbrink Mayor

ATTEST:

Windmera Quintanar, MMC, City Clerk

APPROVED AS TO FORM:

Michael S. Daudt, City Attorney

STATE OF CALIFORNIA)

COUNTY OF ORANGE) ss
CITY OF LOS ALAMITOS)

I, Windmera Quintanar, MMC, City Clerk of the City of Los Alamitos, do hereby certify that the foregoing Resolution was adopted at a meeting of the City Council held on the 19th day of May, 2025, by the following vote to wit:

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

Windmera Quintanar, MMC, City Clerk



CITY OF LOS ALAMITOS
DRAFT OPERATING & CAPITAL BUDGET
FY 2025-26, 2026-27



**City of Los Alamitos
General Fund Summary
For Fiscal Year 2025-26, 2026-27**

	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
REVENUE SUMMARY					
PROPERTY TAXES	5,076,966	5,436,347	5,594,203	5,855,905	6,049,450
OTHER TAXES	11,417,565	11,176,715	11,989,813	12,063,445	12,676,223
UTILITY USER TAXES	3,038,465	2,283,000	2,900,000	2,900,000	2,900,000
FRANCHISE FEES	1,053,045	864,200	1,090,550	1,066,500	1,050,500
LICENSES & PERMITS	1,090,282	1,123,480	1,191,500	1,451,783	1,476,460
FINES & FORFEITURES	711,663	1,031,975	1,271,000	1,606,000	1,666,000
INVESTMENT EARNINGS	800,000	750,000	700,000	680,000	650,000
OTHER AGENCIES	174,704	11,000	21,000	195,000	201,000
CHARGES FOR CURRENT SERVICES	714,931	855,116	798,259	959,835	962,835
MISC - GENERAL	57,617	100,000	100,000	100,000	100,000
GRANT OFFSET				148,000	148,000
TOTAL REVENUE	24,135,238	23,631,833	25,656,325	27,026,468	27,880,468
TRANSFERS IN	370,000	425,000	525,000	2,086,283	1,479,802
TOTAL REVENUE & TRANSFERS IN	24,505,238	24,056,833	26,181,325	29,112,751	29,360,270
EXPENDITURE SUMMARY					
CITY COUNCIL	67,662	35,957	35,446	38,421	38,421
ADMIN - CITY MGR, CITY CLK, HR	1,400,534	1,730,850	1,715,469	1,636,520	1,756,471
FINANCE	984,414	1,134,465	984,428	1,029,017	1,107,094
CITY ATTORNEY	226,000	226,000	281,535	226,000	226,000
POLICE	7,900,244	8,208,997	8,458,934	9,471,396	9,839,725
DEVELOPMENT SERVICES	5,415,875	5,695,456	6,290,430	7,436,584	7,574,253
RECREATION	2,474,876	3,279,826	3,250,393	4,335,590	4,422,217
NON-DEPARTMENTAL	2,064,157	1,209,500	1,714,137	1,277,199	1,320,090
TOTAL EXPENDITURES	20,533,763	21,521,050	22,730,773	25,450,726	26,284,271
TRANSFERS OUT	1,211,500	1,605,000	2,480,000	3,160,000	2,660,000
TOTAL EXPENDITURES & TRANSFERS OUT	21,745,263	23,126,050	25,210,773	28,610,726	28,944,271
REVENUE OVER/(UNDER) EXPENDITURES	2,759,975	930,783	970,552	502,025	415,999
BEGINNING FUND BALANCE	20,350,482	20,073,360	20,350,482	21,321,034	21,823,059
ENDING FUND BALANCE	23,110,457	21,004,143	21,321,034	21,823,059	22,239,058
SUMMARY BY FUNCTION					
SALARIES & BENEFITS	11,758,845	13,520,379	13,603,712	16,098,272	16,740,348
MATERIALS, SUPPLIES, & SERVICES	8,774,917	8,000,671	9,127,061	9,352,454	9,543,923
TRANSFERS OUT	1,211,500	1,605,000	2,480,000	3,160,000	2,660,000
TOTALS	21,745,263	23,126,050	25,210,773	28,610,726	28,944,271



City of Los Alamitos
General Fund Summary
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
4000	CURRENT SECURED PROPERTY TAXES	2,905,272	3,013,950	3,167,526	3,233,411	3,346,674
4001	CURRENT UNSECURED PROPERTY TAX	94,671	107,990	122,488	114,530	118,614
4002	PRIOR YEARS PROPERTY TAXES	19,000	20,000	22,153	23,000	23,000
4003	SUPPLEMENTAL PROPERTY TAXES	40,000	115,000	115,000	116,000	117,000
4004	PUBLIC UTILITY PROPERTY TAXES	35,000	47,035	42,000	43,000	44,000
4005	HOMEOWNER'S EXEMPTION	6,000	6,000	5,869	6,000	6,000
4006	LIGHTING DISTRICT PROPERTY TAX	280,000	300,000	307,402	435,000	436,000
4007	REAL ESTATE TRANSFER TAX	84,000	150,000	100,000	110,000	120,000
4008	PROPERTY TAX IN LIEU OF VLF	1,631,900	1,694,723	1,728,734	1,793,441	1,857,288
4009	COUNTY PROPERTY TAX ADMIN CHG	(18,877)	(18,351)	(16,969)	(18,477)	(19,126)
	PROPERTY TAXES TOTAL	5,076,966	5,436,347	5,594,203	5,855,905	6,049,450
4100	SALES TAX	3,664,445	3,702,715	3,578,813	3,632,445	3,738,223
4101	SALES TAX - LOCAL	6,005,000	6,088,000	6,306,000	6,196,000	6,376,000
4170	TRANSIENT OCCUPANCY TAX	598,038	630,000	593,000	623,000	850,000
4250	BUSINESS LICENSES	1,141,082	750,000	1,500,000	1,600,000	1,700,000
4251	BUSINESS LICENSES - SB1186	9,000	6,000	12,000	12,000	12,000
	OTHER TAXES TOTAL	11,417,565	11,176,715	11,989,813	12,063,445	12,676,223
4160	UTILITY TAX - ELECTRICITY	2,008,181	1,500,000	1,900,000	1,900,000	1,900,000
4161	UTILITY TAX - NATURAL GAS	290,264	200,000	290,000	290,000	290,000
4162	UTILITY TAX - TELEPHONE	332,034	333,000	300,000	300,000	300,000
4163	UTILITY TAX - WATER	407,986	250,000	410,000	410,000	410,000
	UTILITY USER TAXES TOTAL	3,038,465	2,283,000	2,900,000	2,900,000	2,900,000
4201	CABLE TV FRANCHISE FEES	64,488	65,000	108,000	90,000	75,000
4202	REFUSE FRANCHISE FEES	320,186	145,000	320,000	320,000	320,000
4203	ELECTRIC FRANCHISE FEES	290,312	290,000	288,000	290,000	290,000
4204	GAS FRANCHISE FEES	60,854	61,000	61,000	61,000	60,000
4205	WATER FRANCHISE FEES	63,653	50,000	60,000	62,000	62,000
4206	SB1383 REGULATORY	75,000	75,000	75,000	75,000	75,000
4207	PIPELINE FRANCHISE FEES	1,552	1,200	1,550	1,500	1,500
4209	STREET SWEEPING & LITER ABATE	125,000	125,000	125,000	125,000	125,000
4210	CHARITABLE CONTRIBUTIONS - UWS	20,000	20,000	20,000	20,000	20,000
4211	CHARITABLE CONTRIBUTIONS - ABBOTT	12,000	12,000	12,000	12,000	12,000
4212	CHARITABLE CONTRIBUTIONS - WILDAN	15,000	15,000	15,000	5,000	5,000
4213	FOOD RECOVERY PROG CONTRIB - UWS	5,000	5,000	5,000	5,000	5,000
	FRANCHISE FEES TOTAL	1,053,045	864,200	1,090,550	1,066,500	1,050,500
4260	BUILDING PERMITS	350,000	372,750	360,000	436,750	445,485
4261	ELECTRICAL PERMITS	70,000	74,550	74,500	78,278	80,000
4262	MECHANICAL PERMITS	37,000	39,405	39,000	41,375	42,000
4263	PLUMBING PERMITS	40,000	42,600	40,000	44,730	45,000
4264	PUBLIC WORKS PERMITS	250,000	266,250	250,000	476,250	485,775
4265	PLANNING PERMITS	85,000	90,525	181,000	115,000	117,300
4268	TECHNOLOGY/AUTOMATION FEE	50,000	50,000	50,000	50,000	50,000
4269	GENERAL PLAN FEE	5,900	5,900	6,200	5,900	5,900
4300	MOTOR VEHICLE IN LIEU	14,982	-	18,800	19,000	19,000
4400	BUILDING PLAN CHECKS	145,000	159,500	150,000	160,500	162,000
4401	NPDES INSPECTIONS	40,000	20,000	20,000	22,000	22,000
4403	TRACT/PARCEL MAPS PLAN CHECK	1,200	1,000	1,000	1,000	1,000
4404	PERMIT ISSUANCE CHARGE	1,200	1,000	1,000	1,000	1,000
	LICENSES & PERMITS TOTAL	1,090,282	1,123,480	1,191,500	1,451,783	1,476,460



City of Los Alamitos
General Fund Summary
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
4702	CODE ENFORCEMENT COST RECOVERY	4,000	3,300	1,000	1,000	1,000
4703	RED LIGHT CAMERA FINES	437,663	718,675	700,000	875,000	900,000
4704	PARKING FINES	110,000	110,000	170,000	180,000	190,000
4705	MOVING VIOLATIONS	160,000	200,000	400,000	550,000	575,000
4706	DUI COST RECOVERY	-	-	-	-	-
	FINES & FORFEITURES TOTAL	711,663	1,031,975	1,271,000	1,606,000	1,666,000
4620	INVESTMENT EARNINGS	800,000	750,000	700,000	680,000	650,000
	USE OF MONEY & PROPERTY TOTAL	800,000	750,000	700,000	680,000	650,000
4301	POST REIMBURSEMENTS	-	1,000	1,000	1,000	1,000
4325	MISC. POLICE REIMBURSEMENT	123,181	10,000	20,000	194,000	200,000
4381	OCTA CATCH BASIN GRANT	51,523	-	-	-	-
	REVENUE FROM OTHER AGENCIES TOTAL	174,704	11,000	21,000	195,000	201,000
4402	SALE OF MAPS AND COPIES	42	100	804	800	800
4450	FINGERPRINTING	768	700	256	300	300
4451	POLICE REPORTS	438	400	694	1,400	1,400
4452	POLICE DEPARTMENT ALARM FEES	648	1,000	272	300	300
4501	ARTS & CRAFTS - ADULTS	5,000	6,000	5,000	6,000	6,000
4505	BASKETBALL - ADULT	2,700	9,400	15,500	16,000	16,000
4506	BASKETBALL - YOUTH	70,000	13,000	16,000	15,000	15,000
4513	DANCE - ADULT	20,000	25,000	20,000	25,000	25,000
4517	DAY CAMPS	150,000	160,000	217,000	228,000	228,000
4519	EDUCATION - ADULT	1,500	2,000	1,800	2,000	2,000
4523	EXERCISE & FITNESS - ADULT	12,000	15,000	16,000	18,000	18,000
4526	FACILITY RENTAL - COMM CENTER	18,000	30,000	24,725	33,000	33,000
4527	FACILITY RENTAL - GYM	18,500	15,300	25,900	15,300	15,300
4528	FACILITY RENTAL-PICNIC SHELTER	6,000	7,000	7,500	8,000	8,000
4529	FACILITY RENTAL LIABILITY	1,000	2,000	1,000	2,000	2,000
4530	FIELD FEES (LAUREL)	6,500	6,500	8,200	8,600	8,600
4531	BIRTHDAY PARTY PACKAGES	-	7,800	7,800	10,200	10,200
4533	FIELD LIGHT FEES (LAUREL)	1,300	1,300	1,600	1,400	1,400
4534	FIELD LIGHT FEES (MCAULIFFE)	2,300	2,300	5,200	3,500	3,500
4535	FIELD LIGHT FEES (OAK)	8,000	7,000	7,000	7,000	7,000
4536	FOOTBALL	1,000	1,000	1,600	1,600	1,600
4552	PRESCHOOL - READY, SET, GO	55,000	60,000	65,000	67,000	67,000
4553	RACE ON BASE	100,000	82,906	60,000	60,000	60,000
4559	SOCCER - ADULT	40,300	37,000	30,000	30,000	30,000
4560	SOCCER - YOUTH	2,750	2,750	3,000	3,000	3,000
4561	LAYB	-	-	-	100,000	100,000
4563	SPECIAL EVENTS	22,000	27,000	20,000	25,500	25,500
4564	SPECIAL INTEREST - ADULT	28,000	88,000	40,000	60,000	60,000
4568	T-BALL	1,200	1,200	1,600	1,600	1,600
4569	TENNIS CONTRACT	36,000	42,000	35,613	42,000	42,000
4570	TODDLER CLASSES	6,000	7,000	7,000	7,000	7,000
4571	TRACK & FIELD	3,500	3,500	6,000	6,000	6,000
4572	VOLLEYBALL	11,785	9,000	10,985	15,200	15,200
4573	VOLUNTEER PROGRAM	4,000	4,200	4,500	4,500	4,500
4577	AQUATICS CLASSES	42,000	140,000	100,000	100,000	100,000
4587	FIELD PREP FEES	200	60	60	60	60
4588	SPECIAL INTEREST - CAMPS	20,000	25,000	15,000	18,000	20,000
4591	FIELD FEES (ORVILLE LEWIS)	550	200	300	150	150



City of Los Alamitos
General Fund Summary
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
4592	FIELD FEES (COTTONWOOD)	900	500	350	425	425
4593	REC PROCESSING FEES	10,000	10,000	10,000	10,000	10,000
4596	PASSPORT PROCESSING FEES		2,000	5,000	6,000	7,000
	CHARGES FOR CURRENT SERVICES TOTAL	714,931	855,116	798,259	959,835	962,835
4895	MISCELLANEOUS GRANT REVENUE				148,000	148,000
4899	MISCELLANEOUS REVENUE	57,617	100,000	100,000	100,000	100,000
	MISCELLANEOUS REVENUE TOTAL	57,617	100,000	100,000	248,000	248,000
4920	TRANSFERS IN - GAS TAX (20)	120,000	120,000	120,000	150,000	300,000
4921	TRANSFERS IN - PSAF (21)	105,000	105,000	105,000	139,283	170,000
4922	TRANSFERS IN - SLESF (22)	140,000	200,000	200,000	200,000	350,000
4929	TRANSFERS IN - TRAFFIC SAFETY (29)	5,000	-	100,000	100,000	60,000
4956	TRANSFERS IN - ARPA (56)				1,255,000	-
4957	TRANSFERS IN - ARPA (57)				242,000	599,802
	TRANSFERS IN TOTAL	370,000	425,000	525,000	2,086,283	1,479,802
	TOTALS	24,505,238	24,056,833	26,181,325	29,112,751	29,360,270



City of Los Alamitos
General Fund Summary - City Council
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
10-510-5102	STIPENDS	24,000	24,000	24,000	24,000	24,000
10-510-5130	MEDICARE	365	365	365	365	365
10-510-5151	PART-TIME RETIREMENT	700	700	700	800	800
10-510-5162	LIFE INSURANCE	767	767	256	256	256
10-510-5201	SUPPLIES	3,125	-	-	-	-
10-510-5205	POSTAGE	300	-	-	-	-
10-510-5207	TRAVEL & TRAINING	6,000	10,125	10,125	13,000	13,000
10-510-5209	DUES & SUBSCRIPTIONS	14,280	-	-	-	-
10-510-5235	ADVERTISING	3,125	-	-	-	-
10-510-5237	EMPLOYEE SERVICE AWARD	3,400	-	-	-	-
10-510-5238	COMMISSIONER APPRECIATION	5,000	-	-	-	-
10-510-5246	MEETING CABLECASTING	5,000	-	-	-	-
10-510-5287	TECHNOLOGY INTERNL SRVC CHG	1,600	-	-	-	-
TOTALS		66,895	35,957	35,446	38,421	38,421
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	25,832	25,832	25,321	25,421	25,421
	MATERIALS, SUPPLIES, & SERVICES	41,830	10,125	10,125	13,000	13,000
TOTALS		67,662	35,957	35,446	38,421	38,421



City of Los Alamitos
General Fund Summary - Administration
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
10-511-5101	SALARIES - FULL-TIME	686,077	830,852	838,450	756,213	811,496
10-511-5103	SALARIES - PART-TIME	75,384	80,000	38,632	39,405	40,193
10-511-5118	CAR ALLOWANCE	15,600	15,600	6,558	3,600	3,600
10-511-5119	CELL ALLOWANCE	2,220	4,800	3,538	3,660	3,660
10-511-5120	OVERTIME	619	500		500	500
10-511-5126	SICK CONVERSION	2,106	2,200	53,315	1,000	1,000
10-511-5127	VACATION CONVERSION	9,537	10,000	5,202	5,000	5,000
10-511-5130	MEDICARE	11,033	13,743	26,362	11,511	12,231
10-511-5150	RETIREMENT	240,909	275,804	275,804	285,484	305,621
10-511-5151	PART-TIME RETIREMENT	2,080	2,400	1,159	1,182	1,206
10-511-5161	HEALTH INSURANCE	81,456	93,084	100,364	105,456	105,456
10-511-5162	LIFE INSURANCE	1,659	1,787	1,787	1,659	1,659
10-511-5163	DISABILITY INSURANCE	1,750	2,030	2,030	1,750	1,750
10-511-5201	SUPPLIES	15,000	18,000	18,000	21,000	21,000
10-511-5205	POSTAGE	-	300	-		
10-511-5207	TRAVEL & TRAINING	5,434	30,000	30,000	30,000	30,000
10-511-5209	DUES & SUBSCRIPTIONS	9,000	36,950	36,950	26,500	27,000
10-511-5233	ELECTION EXPENSE	100	30,000	21,508	12,000	45,000
10-511-5235	ADVERTISING	2,500	5,000		20,000	20,000
10-511-5236	COMMUNITY SHRED EVENTS		2,000	3,308	2,600	2,700
10-511-5237	EMPLOYEE WELLNESS	5,070	10,000	10,000	8,000	3,400
10-511-5238	COMMISSIONER APPRECIATION		5,000	5,000	5,000	5,000
10-511-5239	RECRUITMENT		4,000		4,000	4,000
10-511-5241	PASSPORT PROCESSING		2,000	2,000	1,000	1,000
10-511-5242	COMMUNICATION CHARGES	23,000	23,000	23,000		
10-511-5246	MEETING CABLECASTING		5,000	5,000	20,000	22,000
10-511-5260	CONTRACTUAL SERVICES	200,000	216,800	197,502	200,000	210,000
10-511-5266	CODIFICATION SERVICE	10,000	10,000	10,000	10,000	10,000
10-511-5267	LOS AL LOOP - NEWSLETTER				60,000	62,000
TOTALS		1,400,534	1,730,850	1,715,469	1,636,520	1,756,471

SUMMARY BY FUNCTION:

10-570-5501.2504	SALARIES & BENEFITS	1,130,430	1,332,800	1,353,201	1,216,420	1,293,371
	MATERIALS, SUPPLIES, & SERVICES	270,104	398,050	362,268	420,100	463,100
TOTALS		1,400,534	1,730,850	1,715,469	1,636,520	1,756,471



City of Los Alamitos
General Fund Expenditure - Finance
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
10-512-5101	SALARIES - FULL-TIME	226,610	469,191	384,191	583,979	643,122
10-512-5103	SALARIES - PART-TIME	75,932	76,000	76,000	-	-
10-512-5118	CAR ALLOWANCE	3,600	3,600	3,278	3,600	3,278
10-512-5119	CELL ALLOWANCE	1,440	1,440	1,128	1,440	1,440
10-512-5120	OVERTIME	2,000	2,500	1,448	2,500	2,500
10-512-5126	SICK CONVERSION		1,500	-	1,500	1,500
10-512-5127	VACATION CONVERSION		4,000	-	4,000	4,000
10-512-5130	MEDICARE	4,538	8,016	5,192	7,294	9,647
10-512-5150	RETIREMENT	97,395	98,583	85,583	124,000	134,473
10-512-5151	PART-TIME RETIREMENT	1,241	2,280	444	-	-
10-512-5161	HEALTH INSURANCE	52,276	63,312	41,946	74,256	74,256
10-512-5162	LIFE INSURANCE	682	682	232	682	682
10-512-5163	DISABILITY INSURANCE	1,166	1,161	194	1,166	1,166
10-512-5201	SUPPLIES	7,500	9,000	9,266	10,000	10,000
10-512-5205	POSTAGE	6,200	8,000			
10-512-5207	TRAVEL & TRAINING	2,500	2,500	1,940	4,000	4,000
10-512-5209	DUES & SUBSCRIPTIONS	3,200	3,200	1,820	4,000	4,000
10-512-5217	INSURANCE ADMIN COST	2,700	3,000	3,570		-
10-512-5218	EAP PROGRAM	300	-	132	-	-
10-512-5220	ORAL BOARD EXPENSE	100	100	-	100	-
10-512-5222	SANITATION DIST USER FEE	9,744	10,000	10,064		-
10-512-5229	TUITION REIMBURSEMENT		2,500		6,000	6,000
10-512-5235	ADVERTISING		500		500	
10-512-5260	CONTRACTUAL SERVICES	332,480	308,400	295,000	140,000	145,030
10-512-5262	ANIMAL CONTROL CONTRACT	80,000				
10-512-5263	AUDIT SERVICES	40,000	55,000	63,000	60,000	62,000
10-512-5280	LEASED EQUIPMENT	14,500	-	-	-	
TOTALS		984,414	1,134,465	984,428	1,029,017	1,107,094
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	466,880	732,265	599,636	804,417	876,064
	MATERIALS, SUPPLIES, & SERVICES	517,534	402,200	384,792	224,600	231,030
10-570-5501.2504						
TOTALS		984,414	1,134,465	984,428	1,029,017	1,107,094



City of Los Alamitos
General Fund Expenditure - City Attorney
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
10-513-5249	PROSECUTION SERVICES	20,000	20,000	20,223	20,000	20,000
10-513-5261	LEGAL SERVICES	156,000	156,000	221,312	156,000	156,000
10-513-5264	LITIGATION	50,000	50,000	40,000	50,000	50,000
TOTALS		226,000	226,000	281,535	226,000	226,000

SUMMARY BY FUNCTION:

SALARIES & BENEFITS	-	-	-	-	-
MATERIALS, SUPPLIES, & SERVICES	226,000	226,000	281,535	226,000	226,000
TOTALS	226,000	226,000	281,535	226,000	226,000



City of Los Alamitos
General Fund Expenditure - Police
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
Police Administration						
10-521-5101	SALARIES - FULLTIME	730,569	798,020	740,242	870,164	894,709
10-521-5103	SALARIES - PART-TIME				28,500	29,070
10-521-5119	CELL ALLOWANCE	1,800	1,500	1,440	1,440	1,440
10-521-5120	OVERTIME	500	500	-	500	500
10-521-5126	SICK CONVERSION	5,000	5,000	7,636	7,636	7,636
10-521-5127	VACATION CONVERSION	4,991	5,000	938	938	938
10-521-5130	MEDICARE	10,619	11,597	10,866	12,317	12,681
10-521-5150	RETIREMENT	407,000	443,631	443,631	423,828	443,658
10-521-5151	PART TIME RETIREMENT				855	872
10-521-5161	HEALTH INSURANCE	63,384	69,684	62,966	81,600	81,600
10-521-5162	LIFE INSURANCE	1,509	1,509	1,509	1,509	1,509
10-521-5163	DISABILITY INSURANCE	1,458	1,451	1,451	1,458	1,458
10-521-5201	SUPPLIES	20,000	20,000	10,810	15,000	15,000
10-521-5205	POSTAGE	100	100	-	100	100
10-521-5206	UNIFORMS	4,000	3,000	-		
10-521-5207	TRAVEL	20,000	10,000	4,774	6,000	7,000
10-521-5208	TRAINING	16,500	10,000	17,570	18,000	18,500
10-521-5209	DUES & SUBSCRIPTIONS	9,800	10,000	24,168	24,200	24,200
10-521-5210	POLICE RECOGNITION		10,000	-	-	-
10-521-5243	TELECOMMUNICATION CHARGES	248	510	-		
10-521-5260	CONTRACTUAL SERVICES	11,200	11,200	36,300	32,000	32,000
10-521-5280	LEASED EQUIPMENT	5,000	5,000	1,422	1,500	1,600
10-521-5281	REAL PROPERTY LEASE	4,500	4,500	9,000	18,000	18,000
10-521-5288	POLICE CAPITAL SRVC CHG	40,000	-	-	-	
Division Total		1,401,988	1,422,202	1,374,723	1,545,545	1,592,471
Patrol						
10-522-5101	SALARIES - FULLTIME	1,700,000	1,551,296	1,551,296	1,775,222	1,828,479
10-522-5103	SALARIES - PART-TIME	100,000	120,000	365,294	142,000	144,840
10-522-5104	HOLIDAY PAY	70,180	65,632	65,632	70,185	71,508
10-522-5105	BILINGUAL PAY	1,014	2,600	1,186	2,600	2,600
10-522-5111	SPECIAL SKILL PAY	3,086	3,324	5,294	6,348	6,475
10-522-5113	SPECIAL ASSIGNMENT PAY	21,688	25,574	16,556	18,522	18,893
10-522-5114	EDUCATIONAL INCENTIVE	62,814	63,057	63,964	71,987	73,427
10-522-5115	FIELD TRAINING PAY	2,500	2,500	2,894	2,900	2,900
10-522-5117	UNIFORM ALLOWANCE	17,000	13,000	4,000	14,000	14,000
10-522-5120	OVERTIME	250,000	200,000	405,562	200,000	200,000
10-522-5126	SICK CONVERSION	7,187	7,200	12,248	12,248	12,248
10-522-5127	VACATION CONVERSION	1,174	1,200	-		
10-522-5130	MEDICARE	28,000	24,940	24,940	26,749	27,278
10-522-5150	RETIREMENT	1,100,000	1,108,440	1,108,440	1,639,021	1,712,154
10-522-5151	PART TIME RETIREMENT	3,000	3,600	10,959	4,260	4,345
10-522-5161	HEALTH INSURANCE	221,000	203,508	203,508	249,168	249,168
10-522-5162	LIFE INSURANCE	2,400	2,492	628	628	628
10-522-5201	SUPPLIES & SAFETY EQUIPMENT	28,733	29,000	10,442	18,500	19,500
10-522-5202	ARSENAL	25,000	20,000	21,300	38,000	39,000
10-522-5206	UNIFORMS	3,851	2,000	7,000	7,000	7,000
10-522-5207	TRAVEL	1,000	10,000	8,122	8,200	8,200
10-522-5208	TRAINING	7,863	10,000	2,512	3,900	4,400
10-522-5243	TELECOMMUNICATION CHARGES	5,196	5,200	68	100	100
10-522-5245	CELL PHONE	7,580	10,030	541	-	-
10-522-5260	CONTRACTUAL SERVICES	5,372	5,400	6,180	6,200	6,200
Division Total		3,789,788	3,489,993	3,901,078	4,317,738	4,453,343



City of Los Alamitos
General Fund Expenditure - Police
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
Investigation						
10-523-5101	SALARIES - FULLTIME	346,944	490,254	326,652	451,781	465,335
10-523-5103	SALARIES - PART-TIME	116	-	42,524	-	-
10-523-5104	HOLIDAY PAY	13,367	20,742	20,742	19,114	19,687
10-523-5111	SPECIAL SKILL PAY	-	-	-	-	-
10-523-5113	SPECIAL ASSIGNMENT PAY	14,208	17,347	14,130	22,589	23,267
10-523-5114	EDUCATIONAL INCENTIVE	5,700	14,971	14,482	11,975	12,197
10-523-5117	UNIFORM ALLOWANCE	3,000	4,000	2,000	4,000	4,000
10-523-5119	CELL ALLOWANCE	-	2,020	-	-	-
10-523-5120	OVERTIME	32,260	30,000	13,436	20,000	20,000
10-523-5126	SICK CONVERSION	911	1,000	3,314	3,314	3,314
10-523-5127	VACATION CONVERSION	-	-	22,574	22,574	22,574
10-523-5130	MEDICARE	5,687	7,936	37,018	7,390	7,608
10-523-5150	RETIREMENT	267,305	319,815	267,305	244,826	258,276
10-523-5151	PART TIME RETIREMENT	3	-	9,800	-	-
10-523-5161	HEALTH INSURANCE	39,026	58,884	30,278	41,028	41,028
10-523-5162	LIFE INSURANCE	575	767	480	767	767
10-523-5201	SUPPLIES	1,858	2,000	1,176	2,000	2,000
10-523-5207	TRAVEL	-	2,000	-	2,000	-
10-523-5208	TRAINING	770	3,000	1,000	5,000	5,000
10-523-5209	DUES & SUBSCRIPTIONS	3,930	8,500	6,862	7,000	7,000
10-523-5245	CELL PHONE	912	920	-	-	-
Division Total		777,532	984,156	813,773	865,358	892,053
Records						
10-524-5101	SALARIES - FULLTIME	176,322	210,465	138,768	209,846	212,053
10-524-5103	SALARIES - PART-TIME	48,958	49,000	105,552	34,000	34,680
10-524-5117	UNIFORM ALLOWANCE	1,810	1,950	1,950	1,950	1,950
10-524-5119	CELL ALLOWANCE	1,080	1,080	1,080	1,080	1,080
10-524-5120	OVERTIME	3,430	3,000	2,936	3,000	3,000
10-524-5126	SICK CONVERSION	1,256	1,200	881	881	881
10-524-5127	VACATION CONVERSION	-	-	-	-	-
10-524-5130	MEDICARE	2,675	3,831	3,592	3,058	3,119
10-524-5150	RETIREMENT	41,869	44,752	51,552	50,451	52,787
10-524-5151	PART-TIME RETIREMENT	1,844	1,470	1,814	1,020	1,040
10-524-5161	HEALTH INSURANCE	40,000	40,056	41,536	52,656	52,656
10-524-5162	LIFE INSURANCE	383	383	106	106	106
10-524-5163	DISABILITY INSURANCE	870	870	162	162	162
10-524-5201	SUPPLIES	6,029	5,000	5,962	6,000	6,000
10-524-5206	UNIFORMS	590	600	-	-	-
10-524-5207	TRAVEL	100	250	-	-	-
10-524-5208	TRAINING	1,341	1,500	1,232	1,500	1,500
10-524-5209	DUES & SUBSCRIPTIONS	86	100	-	-	-
Division Total		346,783	365,507	357,123	365,710	371,014



City of Los Alamitos
General Fund Expenditure - Police
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
Communication Technologies						
10-525-5201	SUPPLIES	-	-	-	-	-
10-525-5240	TELEPHONE	2,886	3,000	5,736	5,736	5,736
10-525-5242	COMMUNICATION CHARGES	1,238	1,300	-	-	-
10-525-5260	CONTRACTUAL SERVICES	22,378	23,000	18,790	18,800	19,000
10-525-5272	WEST-COMM CONTRACTUAL	774,700	843,802	884,151	885,992	930,292
10-525-5291	MAINTENANCE - COMMUNICATIONS	37,000	37,000	41,438	41,500	42,000
10-525-5292	MAINTENANCE - COMPUTERS	4,000	-	-	-	-
Division Total		842,202	908,102	950,115	952,028	997,028
Community Outreach						
10-526-5101	SALARIES - FULLTIME	-	-	-	-	-
10-526-5103	SALARIES - PART-TIME	46,826	50,000	55,364	56,471	57,883
10-526-5117	UNIFORM ALLOWANCE	650	650	-	-	-
10-526-5120	OVERTIME	-	-	-	-	-
10-526-5126	SICK CONVERSION	-	-	-	-	-
10-526-5130	MEDICARE	695	750	964	847	868
10-526-5150	RETIREMENT	-	-	-	-	-
10-526-5151	PART-TIME RETIREMENT	1,877	1,500	2,036	1,694	1,736
10-526-5161	HEALTH INSURANCE	-	-	-	-	-
10-526-5162	LIFE INSURANCE	-	-	-	-	-
10-526-5163	DISABILITY INSURANCE	-	-	-	-	-
10-526-5201	SUPPLIES	12,850	20,000	5,140	5,200	5,200
10-526-5206	UNIFORMS	63	1,000	-	-	-
10-526-5207	TRAVEL	140	200	1,162	1,200	1,200
10-526-5208	TRAINING	5	1,100	30	50	50
10-526-5209	DUES & SUBSCRIPTIONS	100	100	200	200	200
10-526-5245	CELL PHONE	360	360	-	-	-
Division Total		63,566	75,660	64,896	65,662	67,138
Youth Programs						
10-527-5101	SALARIES - FULLTIME	92,068	110,119	117,855	119,010	122,581
10-527-5104	HOLIDAY PAY	4,314	4,659	4,986	4,314	5,086
10-527-5113	SPECIAL ASSIGNMENT PAY	4,676	5,098	5,893	5,098	6,011
10-527-5114	EDUCATIONAL INCENTIVE	1,522	1,800	5,893	1,800	6,011
10-527-5115	FTO PAY	-	1,000	-	-	-
10-527-5117	UNIFORM ALLOWANCE	1,000	1,000	1,000	1,000	1,000
10-527-5120	OVERTIME	1,960	-	1,174	1,200	1,200
10-527-5126	SICK CONVERSION	778	800	-	-	-
10-527-5127	VACATION CONVERSION	-	-	-	-	-
10-527-5130	MEDICARE	1,624	1,661	1,972	1,972	2,011
10-527-5150	RETIREMENT	42,054	54,738	65,508	69,866	73,713
10-527-5161	HEALTH INSURANCE	16,561	16,561	8,400	8,400	8,400
10-527-5162	LIFE INSURANCE	192	192	64	192	192
10-527-5163	DISABILITY INSURANCE	-	-	-	-	-
10-527-5201	SUPPLIES	-	1,000	-	-	-
10-527-5207	TRAVEL	-	1,000	-	-	-
10-527-5208	TRAINING	-	1,000	-	-	-
10-527-5209	DUES & SUBSCRIPTIONS	-	100	-	-	-
10-527-5234	POLICE EXPLORERS PROGRAM	-	-	-	-	-
Division Total		166,749	200,728	212,745	212,852	226,205



City of Los Alamitos
General Fund Expenditure - Police
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
Traffic						
10-528-5101	SALARIES - FULLTIME	11,126	83,870	107,956	107,956	111,194
10-528-5103	SALARIES - PART-TIME	80,236	98,126	98,126	141,689	191,522
10-528-5104	HOLIDAY PAY		4,659	4,523	4,523	4,613
10-528-5113	SPECIAL ASSIGNMENT PAY	974	5,506	5,345	5,345	5,452
10-528-5114	EDUCATIONAL INCENTIVE	974	5,506	5,345	5,345	5,452
10-528-5117	UNIFORM ALLOWANCE		1,000	1,000	1,000	1,000
10-528-5120	OVERTIME		5,000	-	5,000	5,000
10-528-5126	SICK CONVERSION	-	-	-	-	-
10-528-5127	VACATION CONVERSION	-	-	-	-	-
10-528-5130	MEDICARE	1,419	3,310	2,704	3,910	4,694
10-528-5150	RETIREMENT	56,274	56,274	57,408	63,423	66,914
10-528-5151	PART-TIME RETIREMENT	3,056	2,944	3,706	4,251	5,746
10-528-5161	HEALTH INSURANCE	1,775	8,400	8,400	15,828	15,828
10-528-5162	LIFE INSURANCE		128	-	-	-
10-528-5163	DISABILITY INSURANCE			-	-	-
10-528-5201	SUPPLIES	4,664	4,000	1,842	2,000	2,000
10-528-5206	UNIFORMS	2,942	5,000	2,079	2,000	2,000
10-528-5207	TRAVEL		5,000		500	500
10-528-5208	TRAINING		10,000	300	5,000	5,000
10-528-5209	DUES & SUBSCRIPTIONS		100			
10-528-5260	CONTRACTUAL SERVICES	299,638	200,000	300,000	400,000	420,000
10-528-5269	CITATION PROCESSING	7,918		8,730	8800	8,900
Division Total		477,736	498,823	607,464	776,570	855,815
Emergency Preparedness						
10-529-5103	SALARIES - PART-TIME	27,462	28,000	2,382	86,784	88,520
10-529-5130	MEDICARE	398	560	42	1,736	1,770
10-529-5151	PART-TIME RETIREMENT	824	840	30	2,604	2,656
10-529-5201	SUPPLIES	868	1,000	80	11,500	11,500
10-529-5208	TRAINING	75	500	56	1,400	1,400
10-529-5230	CERT		1000	-	1,000	1,000
10-529-5250	INFRASTRUCTURE			-	-	-
10-529-5251	VIP PROGRAM	648	4500	-	4,500	4,500
10-529-XXXX	CITIZENS ACADEMY/NEIGHBORHOOD WATCH				4,000	4,000
10-529-5260	CONTRACTUAL SERVICES	3,625	3,700	7,734	3,700	3,700
Division Total		33,900	40,100	10,324	117,223	119,046
K-9 UNIT						
10-530-5101	SALARIES - FULLTIME		115,555	56,884	119,021	120,223
10-530-5104	HOLIDAY PAY		4,889	4,987	4,987	5,086
10-530-5113	SPECIAL ASSIGNMENT PAY		5,778	5,893	5,951	6,011
10-530-5114	EDUCATIONAL INCENTIVE		5,350	5,893	5,951	6,011
10-530-5117	UNIFORM ALLOWANCE		1,000	1,000	1,000	1,000
10-530-5120	OVERTIME		5,000	9,226	5,000	5,000
10-530-5126	SICK CONVERSION		1,000	4,100	4,100	4,100
10-530-5127	VACATION CONVERSION		2,000	-	-	-
10-530-5130	MEDICARE		1,839	3,678	1,839	2,006
10-530-5150	RETIREMENT		55,495	55,495	69,869	80,883
10-530-5161	HEALTH INSURANCE		17,628	8,400	21,600	21,600
10-530-5162	LIFE INSURANCE		192	192	192	192
10-530-5163	DISABILITY INSURANCE		-	-	-	-
10-530-5201	SUPPLIES		5,000	3,890	4,000	4,000
10-530-5206	UNIFORMS			-	-	-
10-530-5207	TRAVEL		500	4,106	4,200	4,500
10-530-5208	TRAINING		1,000	950	5,000	5,000
10-530-5209	DUES & SUBSCRIPTIONS		500	-	-	-
10-530-5260	CONTRACTUAL SERVICES		1,000	2,000		
Division Total		-	223,726	166,694	252,710	265,612



City of Los Alamitos
General Fund Expenditure - Police
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
DEPARTMENT TOTALS		7,900,244	8,208,997	8,458,934	9,471,396	9,839,725
SALARIES & BENEFITS		6,268,787	6,616,699	6,835,819	7,595,408	7,883,635
MATERIALS, SUPPLIES, & SERVICES		1,631,457	1,592,298	1,623,115	1,875,988	1,956,090
TOTALS		7,900,244	8,208,997	8,458,934	9,471,396	9,839,725



City of Los Alamitos
General Fund Expenditure - Development Services
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
PW Administration						
10-531-5101	SALARIES - FULLTIME	499,410	747,817	744,816	812,600	836,318
10-531-5103	SALARIES - PART TIME	105,000	147,000	147,000	159,100	162,282
10-531-5118	CAR ALLOWANCE	3,600	3,600	3,600	3,600	3,600
10-531-5119	CELL ALLOWANCE	1,522	2,160	2,160	3,240	3,240
10-531-5120	OVERTIME	9,344	4,500	1,000	5,000	5,000
10-531-5126	SICK CONVERSION	2,256	4,200	4,100	3,250	3,250
10-531-5127	VACATION CONVERSION	9,000	10,000	11,352	12,000	12,000
10-531-5130	MEDICARE	9,646	14,163	11,796	13,939	14,330
10-531-5150	RETIREMENT	216,175	263,779	263,779	288,391	300,715
10-531-5151	PART TIME RETIREMENT	2,250	4,410	4,410	4,773	4,868
10-531-5161	HEALTH INSURANCE	78,050	109,554	69,840	112,056	112,056
10-531-5162	LIFE INSURANCE	1,400	1,493	1,429	1,429	1,429
10-531-5163	DISABILITY INSURANCE	2,000	2,177	2,401	2,041	2,041
10-531-5201	SUPPLIES	65,000	53,500	53,500	68,520	70,576
10-531-5205	POSTAGE	4,000	5,000		5,000	5,000
10-531-5207	TRAVEL & TRAINING	12,000	14,000	9,110	10,000	10,000
10-531-5209	DUES & SUBSCRIPTIONS	1,000	1,000	2,888	2,000	2,000
10-531-5229	TUITION REIMBURSEMENT	9,500	7,000		10,700	3,700
10-531-5235	ADVERTISING	15,000	18,000	29,630	30,000	30,000
10-531-5245	CELL PHONE	4,040		72	-	-
10-531-5260	CONTRACTUAL SERVICES	55,656	61,000	56,192	110,000	110,000
Division Total		1,105,849	1,474,353	1,419,075	1,657,639	1,692,405
Planning						
10-532-5101	SALARIES - FULLTIME	86,721	95,719	95,719	99,694	105,780
10-532-5103	SALARIES - PART TIME	-				
10-532-5120	OVERTIME	2,069	1,900	2,072	3,000	3,000
10-532-5126	SICK CONVERSION	494	500		500	500
10-532-5127	VACATION CONVERSION				500	500
10-532-5130	MEDICARE	1,337	1,400	1,368	1,400	1,368
10-532-5150	RETIREMENT	39,726	41,903	41,903	49,842	54,722
10-532-5151	PART TIME RETIREMENT					
10-532-5161	HEALTH INSURANCE	15,528	15,828	15,828	15,828	15,828
10-570-5501.2504	LIFE INSURANCE	128	128	42	42	42
10-532-5163	DISABILITY INSURANCE	292	290	64	64	64
10-532-5201	SUPPLIES	66	-		-	
10-532-5205	POSTAGE	-	2,000	2,711	4,500	4,500
10-532-5207	TRAVEL & TRAINING		1,500		1,500	1,500
10-532-5209	DUES & SUBSCRIPTIONS		450		450	450
10-532-5235	ADVERTISING	5,321	9,000	6,022	9,000	9,000
10-532-5245	CELL ALLOWANCE	248	360	360	360	360
10-532-5260	CONTRACTUAL SERVICES	56,847			15,800	15,800
10-532-5260.1250	GENERAL PLAN					
10-532-5260.1260	ZONING CODE UPDATE					
10-532-5260.1280	AUTOMATION SERVICES	1,458	35,000	35,000	35,000	35,000
10-532-5260.1290	HOUSING ELEMENT	90				
Division Total		210,325	205,978	201,089	237,480	248,414



City of Los Alamitos
General Fund Expenditure - Development Services
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
Neighborhood Preservation						
10-533-5101	SALARIES - FULLTIME	64,246	73,390	70,082	150,573	153,584
10-533-5103	SALARIES - PART TIME	50,982	90,400	65,030	81,403	83,031
10-533-5120	OVERTIME	2,000	2,200	1,516	4,000	4,000
10-533-5126	SICK CONVERSION	637	700	639	700	700
10-533-5127	VACATION CONVERSION				500	500
10-533-5130	MEDICARE	1,402	2,793	2,016	3,415	3,482
10-532-5150	RETIREMENT	29,324	15,467	19,404	36,241	37,926
10-533-5151	PART-TIME RETIREMENT	1,278	2,712	2,712	2,442	2,491
10-533-5161	HEALTH INSURANCE	15,200	15,462	13,178	24,228	24,228
10-533-5162	LIFE INSURANCE	128	128	128	256	256
10-533-5163	DISABILITY INSURANCE	290	290	290	580	580
10-533-5201	SUPPLIES	3,000	3,000	500	3,000	3,090
10-533-5207	TRAVEL & TRAINING	2,500	2,500	500	6,000	6,000
10-533-5209	DUES & SUBSCRIPTIONS	300	300		500	500
10-533-5245	CELL PHONE	1,356	800	720	-	-
10-533-5260	CONTRACTUAL SERVICES	-	5,000	42,000	180,000	180,000
10-533-5265	COMPLIANCE SERVICES	2,000	2,000		1,000	1000
	Division Total	174,643	217,142	218,715	494,838	501,368
Building Inspection						
10-534-5201	SUPPLIES					
10-534-5260	CONTRACTUAL SERVICES	358,682	384,000	423,000	384,000	384,000
	Division Total	358,682	384,000	423,000	384,000	384,000
NPDES						
10-537-5288	NPDES PERMIT	45,000	100,000	50,000	45,000	45,000
10-537-5289	NPDES PLAN CONTRACT	30,000	100,000	125,000	100,000	100,000
	Division Total	75,000	200,000	175,000	145,000	145,000
Street Maintenance						
10-542-5101	SALARIES - FULLTIME	200,000	446,034	446,034	655,286	677,007
10-542-5109	ON CALL PAY	4,620	10,000	12,582	31,700	31,700
10-542-5117	UNIFORM ALLOWANCE	1,810	10,000	6,222	6,500	6,500
10-542-5120	OVERTIME	3,420	15,000	30,608	35,000	35,000
10-542-5126	SICK CONVERSION	902	2,000	1,885	2,000	2,000
10-542-5127	VACATION CONVERSION	630	1,500	227	750	750
10-542-5130	MEDICARE	3,308	6,496	8,700	10,072	10,387
10-542-5150	RETIREMENT	48,000	112,306	112,306	136,747	158,548
10-542-5161	HEALTH INSURANCE	41,532	108,168	108,168	132,684	132,684
10-542-5162	LIFE INSURANCE	384	895	1,278	1,278	1,278
10-542-5163	DISABILITY INSURANCE	870	2,030	2,916	2,916	2,916
10-542-5201	SUPPLIES	20,388	20,000	30,000	80,680	80,680
10-542-5206	UNIFORMS	1,874	12,000	20,000	24,500	24,500
10-542-5207	TRAVEL & TRAINING	2,788	8,500	8,500	14,000	14,000
10-542-5245	CELL PHONE	3,208				
10-542-5252	ELECTRICITY-ST LIGHTS	275,000	275,000	190,000	195,000	200,000
10-542-5255	NATURAL GAS	-	-		-	
10-542-5256	WATER	54,666	70,000	70,000	60,000	60,000
10-542-5260	CONTRACTUAL SERVICES	375,000	361,000	511,000	552,000	552,000
10-542-5294	MAINTENANCE - TRAFFIC SIGNALS	174,640	75,000	84,960	90,000	90,000
10-542-5295	MAINTENANCE - STREETS	113,864	195,000	110,000	75,000	75,000
	Division Total	1,326,904	1,730,929	1,755,386	2,106,113	2,154,950



City of Los Alamitos
General Fund Expenditure - Development Services
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
Park Maintenance						
10-543-5101	SALARIES - FULLTIME	331,024				
10-543-5103	SALARIES - PART-TIME	7,340				
10-543-5109	ON CALL PAY	9,225				
10-543-5112	SPECIAL CERT PAY	-				
10-543-5117	UNIFORM ALLOWANCE	5,722				
10-543-5120	OVERTIME	4,000				
10-543-5126	SICK CONVERSION	114				
10-543-5127	VACATION CONVERSION	1,576				
10-543-5130	MEDICARE	3,493				
10-543-5150	RETIREMENT	85,059				
10-543-5151	PART TIME RETIREMENT	312				
10-543-5161	HEALTH INSURANCE	50,445				
10-543-5162	LIFE INSURANCE	639				
10-543-5163	DISABILITY INSURANCE	1,458				
10-543-5201	SUPPLIES	15,000	20,000	20,000	52,080	52,080
10-543-5250	ELECTRICITY-BUILDINGS	248	6,600	6,600	10,000	10,000
10-543-5251	ELECTRICITY - PARKS	2,042	4,000	3,000	3,000	3,000
10-543-5254	ELECTRICITY-McAULIFFE	4,272	4,400	3,200	-	-
10-543-5256	WATER	66,044	80,000	80,000	80,000	80,000
10-543-5257	WATER - McAULIFFE PARK	39,688	-		-	
10-543-5260	CONTRACTUAL SERVICES	130,000	36,500	36,500	48,600	48,600
10-543-5271	TREE TRIMMING	35,000	25,000	25,000	25,000	25,000
10-543-5281	REAL PROPERTY LEASE	3,218	3,300	4,500	4,500	4,500
10-543-5298	MAINT - FIELDS/FENCING/FACIL					
10-543-5299	MAINTENANCE-OTHER	55,000	72,500	62,500	89,700	89,700
	Division Total	850,919	252,300	241,300	312,880	312,880
Facility Maintenance						
10-544-5101	SALARIES - FULLTIME	53,788			123,613	127,322
10-544-5103	SALARIES - PART-TIME	-				
10-544-5109	ON CALL PAY	2,514			5,760	5,760
10-544-5117	UNIFORM ALLOWANCE	650			1,900	1,900
10-544-5120	OVERTIME	5,124			4,000	4,000
10-544-5126	SICK CONVERSION				500	500
10-544-5127	VACATION CONVERSION				500	500
10-544-5130	MEDICARE	838			1,792	1,846
10-544-5150	RETIREMENT	13,000			22,698	28,844
10-544-5151	PART-TIME RETIREMENT	-				
10-544-5161	HEALTH INSURANCE	11,964			30,000	30,000
10-544-5162	LIFE INSURANCE	128			256	256
10-544-5163	DISABILITY INSURANCE	290			584	584
10-544-5201	SUPPLIES	100,000	40,000	55,000	112,560	112,560
10-544-5206	UNIFORMS		-		-	
10-544-5250	ELECTRICITY - BUILDINGS	150,000	150,000	117,602	120,000	125,000
10-544-5253	ELECTRICITY-PUMP STATION	1,400	1,400	492	500	500
10-544-5255	NATURAL GAS	1,500	3,400	3,338	3,400	3,400
10-544-5256	WATER	12,000	11,000	15,052	15,500	16,000
10-544-5260	CONTRACTUAL SERVICES	75,000	105,000	437,472	136,730	136,730
10-544-5293	MAINTENANCE-BUILDINGS	450,000	200,000	354,694	258,550	258,550
	Division Total	878,196	510,800	983,650	838,843	854,252



City of Los Alamitos
General Fund Expenditure - Development Services
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
Economic Development						
10-545-5101	SALARIES - FULLTIME	20,670	93,383	87,672	349,944	360,442
10-545-5103	SALARIES - PART TIME		2,400	1,826	44,500	45,390
10-545-5126	SICK CONVERSION				1,000	1,000
10-545-5127	VACATION CONVERSION				10,000	10,000
10-545-5130	MEDICARE	248	1,359	2,540	5,641	6,058
10-545-5150	RETIREMENT	12,806	19,552	27,532	110,724	120,084
10-545-5151	PART-TIME RETIREMENT	-	72	64	1,335	1,362
10-545-5161	HEALTH INSURANCE	2,423	15,828	20,184	45,828	45,828
10-545-5201	SUPPLIES		102,000	102,000	242,000	242,000
10-545-5207	TRAVEL & TRAINING	1,800	1,500	25	3,000	3,000
10-545-5209	DUES & SUBSCRIPTIONS	50	500	60	100	100
10-545-5245	CELL PHONE	360	360	-	720	720
10-545-5260	CONTRACTUAL SERVICES	75,000	75,000	85,312	10,000	10,000
	Division Total	113,357	311,954	327,215	824,792	845,984
City Engineer						
10-548-5260	CONTRACTUAL SERVICES	200,000	278,000	416,000	320,000	320,000
10-548-5261	TRAFFIC ENGINEERING	22,000	30,000	30,000	30,000	30,000
10-548-5268	PLAN CHECK	100,000	100,000	100,000	85,000	85,000
	Division Total	322,000	408,000	546,000	435,000	435,000
DEPARTMENT TOTALS		5,415,875	5,695,456	6,290,430	7,436,584	7,574,253
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	2,099,474	2,417,988	2,366,556	3,450,669	3,579,681
	MATERIALS, SUPPLIES, & SERVICES	3,316,401	3,277,468	3,923,874	3,985,915	3,994,572
	TOTALS	5,415,875	5,695,456	6,290,430	7,436,584	7,574,253



City of Los Alamitos
General Fund Expenditure - Recreation and Community Services
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
Recreation Administration						
10-551-5101	SALARIES - FULLTIME	660,264	1,072,342	1,072,342	1,216,567	1,251,589
10-551-5103	SALARIES - PART-TIME	129,883	149,275	149,275	152,672	160,306
10-551-5105	BILINGUAL PAY	600	600	592	600	600
10-551-5118	CAR ALLOWANCE	3,600	3,600	3,278	3,600	3,600
10-551-5119	CELL ALLOWANCE	2,880	2,700	3,960	3,960	3,960
10-551-5120	OVERTIME	7,000	7,000	7,314	10,000	10,000
10-551-5126	SICK CONVERSION	3,000	3,000	4,142	4,500	4,500
10-551-5127	VACATION CONVERSION	9,605	9,000	11,157	11,200	11,200
10-551-5130	MEDICARE	9,239	17,903	17,903	19,333	19,955
10-551-5150	RETIREMENT	235,246	314,322	314,322	370,852	386,847
10-551-5151	PART TIME RETIREMENT	4,280	4,478	4,478	4,580	4,809
10-551-5161	HEALTH INSURANCE	93,828	123,498	123,498	137,256	137,256
10-551-5162	LIFE INSURANCE	1,102	1,613	748	1,805	1,805
10-551-5163	DISABILITY INSURANCE	2,187	3,188	3,188	3,772	3,772
10-551-5201	SUPPLIES	13,710	15,100	15,100	15,100	15,100
10-551-5205	POSTAGE	12,050	12,050	12,050	12,350	12,450
10-551-5207	TRAVEL & TRAINING	20,400	27,700	6,526	27,510	32,300
10-551-5209	DUES & SUBSCRIPTIONS	14,248	14,248	14,248	16,754	16,754
10-551-5237	RECREATION BROCHURE	35,992	35,992	35,992	45,218	45,218
10-551-5260	CONTRACTUAL SERVICES	45,000	60,600	60,600	9,100	9,100
10-551-5290	MAINTENANCE-OFFICE EQUIP	5,850	5,850	5,850	5,850	5,850
Division Total		1,309,964	1,884,059	1,866,563	2,072,579	2,136,971
Aquatics						
10-552-5103	SALARIES - PART-TIME	44,382	86,657	121,643	127,874	134,267
10-552-5130	MEDICARE	888	1,733	1,825	1,918	2,014
10-552-5151	PART-TIME RETIREMENT	1,775	2,600	3,649	3,836	4,028
10-552-5201	SUPPLIES	6,000	10,000	10,000	10,000	10,000
10-552-5259	POOL RENT	5,000	60,000	62,500	62,500	62,500
Division Total		58,045	160,990	199,617	206,128	212,809
Community Services						
10-553-5103	SALARIES - PART-TIME	73,137	62,379	62,379	87,683	92,067
10-553-5130	MEDICARE	1,463	1,248	1,248	1,754	1,841
10-553-5151	PART-TIME RETIREMENT	2,194	1,871	1,871	2,630	2,762
10-553-5201	SUPPLIES	1,000	4,400	6,200	5,200	5,200
10-553-5326	FAC RENT - COMM CENTER	3,000	3,000	3,000	3,000	3,000
Division Total		85,544	72,898	74,698	100,267	104,870
Day Camp						
10-554-5103	SALARIES - PART-TIME	91,686	96,857	132,220	141,018	129,548
10-554-5130	MEDICARE	1,834	1,937	1,937	2,115	1,943
10-554-5151	PART-TIME RETIREMENT	2,750	2,906	2,906	4,231	3,886
10-554-5201	SUPPLIES	10,200	10,700	20,750	20,750	20,750
10-554-5317	DAY CAMPS		28,000	66,000	66,000	66,000
Division Total		106,470	140,400	223,813	234,114	222,128



City of Los Alamitos
General Fund Expenditure - Recreation and Community Services
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
Playgrounds						
10-555-5103	SALARIES - PART-TIME	23,040	20,359	20,710	21,678	22,762
10-555-5130	MEDICARE	461	407	302	434	455
10-555-5151	PART-TIME RETIREMENT	691	611	780	650	683
10-555-5201	SUPPLIES	3,470	3,470	3,470	4,250	4,250
10-555-5260	CONTRACTUAL SERVICES	6,000	6,000	6,000	6,000	6,000
Division Total		33,662	30,847	31,262	33,012	34,150
Sports						
10-556-5103	SALARIES - PART-TIME (INCL LAYB)	102,892	145,282	99,074	327,078	327,078
10-556-5130	MEDICARE	2,058	2,906	1,981	6,542	6,542
10-556-5151	PART TIME RETIREMENT	3,087	4,358	2,972	9,812	9,812
10-556-5201	SUPPLIES	8,000	8,000	10,400	10,000	10,000
10-556-5298	MAINTENANCE-FIELDS/FACILITIES	3,000	3,000	24,000	5,000	5,000
10-556-5305	BASKETBALL - ADULT	550	1,200	700	1,200	1,200
10-556-5306	BASKETBALL - YOUTH	57,000	12,000	4,000	4,600	4,600
10-556-5330	FIELD FEES - LAUREL	1,440	2,940	1,584	3,000	3,000
10-556-5331	FIELD FEES - MCAULIFFE	425	3,000	475	3,000	3,000
10-556-5332	FIELD FEES - OAK	225	3,000		3,000	3,000
10-556-5336	FOOTBALL	700	900	600	600	600
10-556-5358	LAYB				135,000	140,000
10-556-5359	SOCCER - ADULT	32,000	32,000	23,000	31,500	32,000
10-556-5360	SOCCER - YOUTH	650	750	900	900	900
10-556-5368	T-BALL	400	1,100	1,000	1,000	1,000
10-556-5371	TRACK & FIELD	2,750	2,750	3,250	3,250	3,250
10-556-5372	VOLLEYBALL	5,200	6,500	6,000	8,500	8,500
Division Total		220,979	229,686	179,937	553,982	559,482
Special Classes						
10-557-5103	SALARIES - PART-TIME (INCL ADAPTIVE)	170,859	184,557	185,377	243,635	255,817
10-557-5130	MEDICARE	3,417	3,691	3,708	4,873	5,116
10-557-5151	PART-TIME RETIREMENT	6,834	5,537	5,561	7,309	7,675
10-557-5201	SUPPLIES	3,000	3,000	3,000	3,000	3,000
10-557-5301	ARTS & CRAFTS	3,250	4,000	3,000	4,000	4,000
10-557-5313	DANCE	13,000	17,000	13,500	15,000	15,000
10-557-5319	EDUCATION	1,000	1,300	1,400	1,400	1,400
10-557-5323	EXERCISE/FITNESS	8,000	10,000	9,000	10,000	10,000
10-557-5352	PRESCHOOL	6,000	7,000	7,500	7,500	8,000
10-557-5364	SPECIAL INTEREST	18,500	64,500	50,000	60,000	60,000
10-557-5369	TENNIS CONTRACT	27,500	27,500	18,000	25,000	25,000
10-557-5370	TODDLER CLASSES	4,000	4,500	4,000	4,500	4,000
10-557-5373	VOLUNTEER PROGRAM	1,000	1,500	1,500	1,500	1,500
10-557-5388	SPECIAL INTEREST - CAMPS	15,500	18,500	18,500	18,500	18,500
10-557-5389	SENIOR PROGRAMS				50,000	50,000
Division Total		281,861	352,585	324,046	456,217	469,008
Special Events						
10-558-5103	SALARIES - PART-TIME	67,246	53,696	54,131	66,829	70,171
10-558-5130	MEDICARE	1,345	1,074	1,083	1,337	1,403
10-558-5151	PART-TIME RETIREMENT	2,690	1,611	1,624	2,005	2,105



City of Los Alamitos
General Fund Expenditure - Recreation and Community Services
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
10-558-5201	SUPPLIES	253,072	297,480	263,620	283,120	283,120
10-558-5353	RACE ON THE BASE	54,000	54,500	30,000	30,000	30,000
10-558-XXXX	EV TRANSPORTATION GRANT				296,000	296,000
Division Total		378,353	408,361	350,458	679,290	682,800
DEPARTMENT TOTALS		2,474,876	3,279,826	3,250,393	4,335,590	4,422,217
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	1,767,442	2,394,796	2,423,178	3,005,938	3,082,175
	MATERIALS, SUPPLIES, & SERVICES	707,434	885,030	827,215	1,329,652	1,340,042
TOTALS		2,474,876	3,279,826	3,250,393	4,335,590	4,422,217



City of Los Alamitos
General Fund Expenditure - Non-departmental
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
10-518-5260	CONTRACTUAL SERVICES	174,737	45,000	117,909	152,159	158,050
10-560-5219	PRE-EMPLOYMENT EXPENSE	30,000	30,000	27,276	30,000	30,000
10-560-5219.1851	NON-EMPLOYEE LIVE SCAN	300	500	500	500	500
10-560-5261	CONTRIBUTION TO HOMELESS SHELTER - NORTH SPA	78,179	45,000	115,045	46,000	47,000
10-560-5285	CREDIT CARD FEES	35,000	40,000	68,000	-	-
10-560-5486	VEHICLE CAPITAL REPLACEMENT	70,000				
10-562-5161	HEALTH INSURANCE-RETIREES	298,000	300,000	303,000	304,000	305,000
10-560-5290	ADDITIONAL UAL FUNDING FOR TRUST	300,000	600,000	600,000	600,000	600,000
10-560-7190	WHSE CAP LEASE INTEREST		71,988	96,554	8,938	13,938
10-560-7191	WHSE CAP PRINCIPAL		72,012	71,446	135,602	165,602
10-570-5501.1703	BSCC LOCAL ASSISTANCE	5,000	5,000			
10-570-5501.2301	STERN PARK PROJECT (Y) (C/O)	950,000				
10-570-5501.2303	PHASE II RESIDENTIAL STREET IMPROV (Y)	100,000				
10-570-5501.2400	LABOURDETTE PARK PROJEST (C/O)			1,080	1,000,000	
10-570-5501.2401	COMMUNITY CTR ROOF REPL			44,844		
10-570-5501.2404	LAUREL PARK TENNIS CT			27,011		
10-570-5501.2408	DEMO LATV/PW BLDG			45,329		
10-570-5501.2412	OUTDOOR AWNING & LIGHTING			66,668		
10-570-5501.2417	CIVIC CTR MASTER PLAN			87,905		
10-570-5501.2419	PINE STREET DESIGN (C/O)			25,818	175,000	
10-570-5501.2502	PMP UPGRADE (EVERY TWO YEARS) (C/O)				35,000	
10-570-5501.2503	BRIDGE ASSESSMENTS (C/O)				15,000	
10-570-5501.2504	SOROPTOMIST PARK PLAY STRUCTURE (PROP 68 GRANT \$185,000; GF \$55,000)(C/O)			15,752	240,000	
10-570-5501.2506	SIGNAGE REPLACEMENT - PHASE I (C/O)				150,000	
10-570-5501.2507	ATP PROJECT BLOOMFIELD (M STEEL \$582,410; GF \$175,000) (C/O)				757,410	
DEPARTMENT TOTALS		2,064,157	1,209,500	1,714,137	1,277,199	1,320,090
SUMMARY BY FUNCTION:						
SALARIES & BENEFITS		-	-	-	-	-
MATERIALS, SUPPLIES, & SERVICES		2,064,157	1,209,500	1,714,137	1,277,199	1,320,090
TOTALS		2,064,157	1,209,500	1,714,137	1,277,199	1,320,090

Carryover (C/O) projects are multi-year, will be funded from reserves, and have not been included in FY25-26.



City of Los Alamitos
General Fund Expenditure - Transfers Out
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
10-563-6031	TRANSFERS OUT - DEBT SERVICE (31)	211,500	205,000	205,000	210,000	210,000
10-563-6025	TRANSFERS OUT - BUILDING (25)	150,000	-	-	-	-
10-563-6050	TRANSFERS OUT - GARAGE FUND (50)	-	500,000	700,000	850,000	750,000
10-563-6052	TRANSFERS OUT - FACILITY CAPITAL (52)	100,000	-	675,000	650,000	650,000
10-563-6053	TRANSFERS OUT - TECHNOLOGY REPLAC. (53)	190,000	-	-	600,000	200,000
10-563-6054	TRANSFERS OUT - SELF INSURANCE (54)	560,000	700,000	700,000	850,000	850,000
TRANSFER OUT TOTALS		1,211,500	1,405,000	2,280,000	3,160,000	2,660,000

City of Los Alamitos
Special Revenue Fund - CDBG Fund
For Fiscal Year 2025-26, 2026-27

	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
BEGINNING FUND BALANCE	(114,182)	(114,182)	(114,182)	(117,509)	(67,109)
CDBG GRANT	357,396	350,000	525,159	350,000	350,000
INVESTMENT EARNINGS	463		2,321	400	400
TOTAL REVENUES	357,859	350,000	527,480	350,400	350,400
ROUND #1 HOWARD ST FROM NOEL TO LEXINGTON	-	-	-	-	-
ROUND #2 BLOOMFIELD FROM FARQUHAR TO KATELLA	-	-	-	-	-
STERN PARK PROJECT	357,859	-		-	-
LABOURDETTE PARK PROJECT (C/O)			180,807	300,000	
HOWARD (REAGAN TO BLOOMFIELD) MAPLE (GREEN TO FARQUHAR)		350,000	350,000		
TOTAL EXPENDITURES	357,859	350,000	530,807	300,000	-
NET CHANGE TO FUND BALANCE	-	-	(3,327)	50,400	350,400
ENDING FUND BALANCE	(114,182)	(114,182)	(117,509)	(67,109)	283,291



City of Los Alamitos
Special Revenue Fund - Gas Tax
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	56,489	353,915	353,915	353,915	361,581
20-4899	MISC REVENUE					
20-4306	GAS TAX - 2106	53,076	52,305	52,305	52,631	53,000
20-4307	GAS TAX - 2107	93,762	102,907	102,907	102,965	103,000
20-4308	GAS TAX - 2107.5	3,000	3,000	3,000	3,000	3,000
20-4309	GAS TAX - 2105	78,061	75,300	75,300	75,463	75,000
20-4322	GAS TAX - 2103	129,207	107,705	107,705	110,554	111,000
20-4328	SB1 LOAN REPAYMENT	-				
20-4329	ROAD MAINT REHAB ACCT SB-1	294,072	310,410	310,410	301,653	302,000
20-4620	INVESTMENT EARNINGS	6,975	1,400	1,400	1,400	1,400
	TOTAL REVENUES	658,153	653,027	653,027	647,666	648,400
20-570-5501.1003	STREET MARKINGS/STRIPING	5,452		2,266		
20-570-5501.1004	RESIDENTIAL STREET IMPROVEMENT - SLURRY SEAL	1,800	660,000	660,000		
20-570-5501.2103	STORM DRAIN MANAGEMENT PLAN (GAS TAX)	1,156				
20-570-5501.2305	BLOOMFIELD ST IMPROVEMENT PROJECT (C/O)	232,319				
20-570-5501.2501	WALNUT (KATELLA TO SAUSALITO, OAK (KATELLA TO SAUSALITO) - SB1		310,410	310,410		
20-570-5501.2502	WALNUT (KATELLA TO SAUSALITO, OAK (KATELLA TO SAUSALITO)		341,217	341,217		
20-570-5501.XXXX	STREET SLURRY PROJECT (SB-1)				300,000	
20-570-5501.XXXX	STREET SLURRY PROJECT (GAS TAX)				190,000	
20-563-6010	TRANSFERS OUT - GENERAL FUND	120,000	120,000	120,000	150,000	300,000
	TOTAL EXPENDITURES	360,727	1,431,627	1,433,893	640,000	300,000
	NET CHANGE TO FUND BALANCE	297,426	(778,600)	(780,866)	7,666	348,400
	ENDING FUND BALANCE	353,915	(424,685)	(426,951)	361,581	709,981



City of Los Alamitos
Special Revenue Fund - Public Safety Augmentation
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	3,742	51,196	51,196	88,231	89,444
21-4110	SPL. SALES TAX AUGMENTATION (PROP 172)	152,002	141,885	140,000	140,096	141,000
21-4620	INVESTMENT EARNINGS	452	150	150	400	400
	TOTAL REVENUES	152,454	142,035	140,150	140,496	141,400
21-563-6010	TRANSFERS OUT - GENERAL FUND	105,000	105,000	137,244	139,283	170,000
	TOTAL EXPENDITURES	105,000	105,000	137,244	139,283	170,000
	NET CHANGE TO FUND BALANCE	47,454	37,035	2,906	1,213	(28,600)
	ENDING FUND BALANCE	51,196	88,231	54,102	89,444	60,844



City of Los Alamitos
Special Revenue - Supplemental Law Enforcement
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	269,263	324,122	324,122	295,722	277,322
22-4340	SLESF ALLOCATION	186,159	170,000	185,000	180,000	175,000
22-4620	INVESTMENT EARNINGS	8,700	1,600	1,600	1,600	1,600
	TOTAL REVENUES	194,859	171,600	186,600	181,600	176,600
22-563-6010	TRANSFERS OUT - GENERAL FUND	140,000	200,000	200,000	200,000	350,000
	TOTAL EXPENDITURES	140,000	200,000	200,000	200,000	350,000
	NET CHANGE TO FUND BALANCE	54,859	(28,400)	(13,400)	(18,400)	(173,400)
	ENDING FUND BALANCE	324,122	295,722	310,722	277,322	103,922



City of Los Alamitos
Special Revenue - AQMD (AB2766)
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	166,956	187,518	187,518	203,218	218,718
23-4319	AB 2766 REVENUES	16,194	15,000	16,000	14,000	16,000
23-4620	INVESTMENT EARNINGS	4,368	700	700	1,500	1,500
23-546-5440	SALE OF PROPERTY	-				
	TOTAL REVENUES	20,562	15,700	16,700	15,500	17,500
Charging stations						
	TOTAL EXPENDITURES	-	-	-	-	-
	NET CHANGE TO FUND BALANCE	20,562	15,700	16,700	15,500	17,500
	ENDING FUND BALANCE	187,518	203,218	204,218	218,718	236,218



City of Los Alamitos
Special Revenue - Street & Alley Improvements
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	6,942	7,131	7,181	7,181	7,331
24-4620	INVESTMENT EARNINGS	189	50	50	150	150
	TOTAL REVENUES	189	50	50	150	150
	TOTAL EXPENDITURES	-	-	-	-	-
	NET CHANGE TO FUND BALANCE	189	50	50	150	150
	ENDING FUND BALANCE	7,131	7,181	7,231	7,331	7,481



City of Los Alamitos
Special Revenue - Building Improvement Fund
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	324,501	396,724	396,724	398,524	405,524
25-4620	INVESTMENT EARNINGS	8,953	1,800	1,800	7,000	7,000
25-4910	TRANSFERS IN - GENERAL FUND	150,000	-	-	-	-
	TOTAL REVENUES	158,953	1,800	1,800	7,000	7,000
25-570-5503.2306	COMMUNITY CTR DIVIDER PROJECT (C/O)	86,730				
25-570-5501.XXXX	PD HVAC PROJECT					250,000
	TOTAL EXPENDITURES	86,730	-	-	-	-
	NET CHANGE TO FUND BALANCE	72,223	1,800	1,800	7,000	7,000
	ENDING FUND BALANCE	396,724	398,524	398,524	405,524	412,524



City of Los Alamitos
Special Revenue - Measure M
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	545,247	845,968	845,968	926,997	588,500
26-4311	MEASURE M TURNBACK			40,000		
26-4899	MISC REVENUE					
26-4311.0002	MEASURE M2	357,601	321,029	321,029	351,503	352,000
26-4620	INVESTMENT EARNINGS	10,472	5,000	10,000	10,000	10,000
	TOTAL REVENUES	368,073	326,029	371,029	361,503	362,000
26-570-5501.1003	STREET MARKINGS/STRIPING	5,452	125,000	125,000		
26-570-5501.1008	PAVEMENT MGMT PROJECT	87				
26-570-5501.2103	ARTERIAL AND RESIDENTIAL TREE TRIMMING	7,716	115,000	115,000		
26-570-5501.2104	STREET SIGNS AT INTERSECTIONS (ARTERIAL OVERHEAD)	46,638				
26-570-5501.2402	KATELLA AVENUE DESIGN (C/O)		300,000		300,000	
26-570-5501.2401	CONCRETE/ADA RAMP PROJECT	150				
26-570-5501.2402	KATELLA AVENUE STREET PROJECT	7,309				
26-570-5501.2403	SIGNAL LIGHT REPLACEMENT PROJECT (LED)		50,000	50,000		
26-570-5501-2501	ADA CURB RAMPS (C/O)		25,000		25,000	
26-570-5501.2502	ADA SIDEWALKS (C/O)		25,000		25,000	
26-570-5501.XXXX	STREET SLURRY PROJECT				55,000	
26-570-5501.XXXX	ADA SIDEWALKS				25,000	
26-570-5501.XXXX	ADA CURBS				25,000	
26-570-5501.XXXX	STREET STRIPING				150,000	
26-570-5501.XXXX	GRID TREE TRIMMING				95,000	
	TOTAL EXPENDITURES	67,352	640,000	290,000	700,000	-
	NET CHANGE TO FUND BALANCE	300,721	(313,971)	81,029	(338,497)	362,000
	ENDING FUND BALANCE	845,968	531,997	926,997	588,500	950,500



City of Los Alamitos
Special Revenue - Asset Seizure
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	28,589	47,612	47,612	47,662	47,962
27-4325	MISC. POLICE REIMBURSEMENT	11,257				
27-4335	FEDERAL ASSET FORFEITURES					
27-4620	INVESTMENT EARNINGS	7,766	50	50	300	300
	TOTAL REVENUES	19,023	50	50	300	300
27-2320	ASSET FORFEITURE		-	-	-	-
	TOTAL EXPENDITURES	-	-	-	-	-
	NET CHANGE TO FUND BALANCE	19,023	50	50	300	300
	ENDING FUND BALANCE	47,612	47,662	47,662	47,962	48,262



City of Los Alamitos
Special Revenue - Los Alamitos TV
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	61,257	57,232	57,232	57,232	57,232
28-4220	CHARTER (TW) PEG FEES	14,623	14,000	12,000	13,000	12,500
28-4222	FRONTIER PEG FEES	2,398	4,000	2,000	2,000	1,500
28-4461	EVENT FILMING REIMBURSEMENT	5,180	-	-	-	-
28-4620	INVESTMENT EARNINGS	1,464	250	1,000	800	800
	TOTAL REVENUES	23,665	18,250	15,000	15,800	14,800
28-518-5246	MEETING CABLECASTING	19,690	21,500	19,000	19,000	19,000
28-518-5260	CONTRACTUAL SERVICES	8,000	8,000	8,000	8,000	8,000
28-518-5273	EVENT FILMING		6,000			
	TOTAL EXPENDITURES	27,690	35,500	27,000	27,000	27,000
	NET CHANGE TO FUND BALANCE	(4,025)	(17,250)	(12,000)	(11,200)	(12,200)
	ENDING FUND BALANCE	57,232	39,982	45,232	46,032	45,032



City of Los Alamitos
Special Revenue - Office of Traffic Safety
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	106,493	127,841	140,341	140,341	52,841
29-4465	VEHICLE IMPOUND FEES	23,458	12,000	12,000	12,000	12,000
29-4620	INVESTMENT EARNINGS	2,890	500	500	500	500
	TOTAL REVENUES	26,348	12,500	12,500	12,500	12,500
29-563-6010	TRANSFERS OUT - GENERAL FUND	5,000	-	-	100,000	60,000
	TOTAL EXPENDITURES	5,000	-	-	100,000	60,000
	NET CHANGE TO FUND BALANCE	21,348	12,500	12,500	(87,500)	(47,500)
	ENDING FUND BALANCE	127,841	140,341	152,841	52,841	5,341



City of Los Alamitos
Special Revenue - Debt Service
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	7,239	12,567	12,567	12,567	12,567
31-4620	INVESTMENT EARNINGS	1,346				
31-4910	TRANSFERS IN - GENERAL FUND	211,500	205,000	205,000	210,000	210,000
	TOTAL REVENUES	212,846	205,000	205,000	210,000	210,000
31-560-7194	FISCAL AGENT FEE		1,325	1,325	1,325	1,325
31-560-7195	BOND INTEREST	122,518	121,194	121,194	116,819	112,194
31-560-7196	BOND PRINCIPAL	85,000	85,000	90,000	95,000	100,000
	TOTAL EXPENDITURES	207,518	207,519	212,519	213,144	213,519
	NET CHANGE TO FUND BALANCE	5,328	(2,519)	(7,519)	(3,144)	(3,519)
	ENDING FUND BALANCE	12,567	10,048	5,048	9,423	9,048



City of Los Alamitos
Special Revenue - Park Development
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	746,451	765,178	765,178	769,178	794,178
40-4620	INVESTMENT EARNINGS	18,727	4,000	4,000	25,000	25,000
40-4267	PARK IMPACT FEES	-				3,333,905
40-4380	CALRECYCLE GRANT					
40-4381	CAL RECYCLE SB1383 GRANT					
	TOTAL REVENUES	18,727	4,000	4,000	25,000	3,358,905
40-563-6010	TRANSFERS OUT - GENERAL FUND					
	TOTAL EXPENDITURES	-	-	-	-	-
	NET CHANGE TO FUND BALANCE	18,727	4,000	4,000	25,000	3,358,905
	ENDING FUND BALANCE	765,178	769,178	769,178	794,178	4,153,083



City of Los Alamitos
Special Revenue - Traffic Improvement
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	99,844	105,695	109,195	112,695	117,695
44-4270	TRAFFIC MITIGATION FEES		1,500	1,500	1,500	1,500
44-4620	INVESTMENT EARNINGS	5,933	2,000	2,000	3,500	3,500
44-4899	MISCELLANEOUS REVENUE	-				
	TOTAL REVENUES	5,933	3,500	3,500	5,000	5,000
44-570-5501.1719	BRIGGEMAN STREET WIDENING	82	-	-	-	-
	TOTAL EXPENDITURES	82	-	-	-	-
	NET CHANGE TO FUND BALANCE	5,851	3,500	3,500	5,000	5,000
	ENDING FUND BALANCE	105,695	109,195	112,695	117,695	122,695



City of Los Alamitos
Special Revenue - Vehicle & Equipment Replacement
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	363,818	(65,982)	(130,093)	(47,007)	46,662
50-4470	GARAGE INTERNAL SERVICE CHARGE	246,750				
50-4910	TRANSFERS IN GEN FUND	-	500,000	700,000	850,000	750,000
50-4480	VEHICLE CAPITL REPLCMNT CHARGE	70,000	-	-	-	
50-4481	POLICE CAPITAL REPL CHG					
50-4830	SALE OF PROPERTY	16,760	15,000	15,000	15,000	15,000
	TOTAL REVENUES	333,510	515,000	715,000	865,000	765,000
50-546-5201	SUPPLIES	2,500	2,500	15,000	-	-
50-546-5225	AUTO PARTS - POLICE	50,000	50,000	70,000	14,300	55,000
50-546-5226	AUTO PARTS-RECREATION	1,000	1,000	1,000	4,400	4,400
50-546-5227	AUTO PARTS-PW	1,500	1,500	2,000	67,100	11,000
50-546-5228	AUTO PARTS-OTHER	-	-	-	1,000	1,000
50-546-5258	GASOLINE	115,000	120,000	120,000	140,000	140,000
50-546-5275	OUTSIDE SERVICES-PD	62,000	45,000	30,000	55,000	55,000
50-546-5276	OUTSIDE SERVICES-REC	10,000	5,000	2,000	6,600	6,600
50-546-5277	OUTSIDE SERVICES-PW	15,500	15,000	46,000	26,400	26,400
50-546-5278	OUTSIDE SERVICES-OTHER VEHICLE	1,100	-	-	1,000	1,000
50-546-5285	DEPRECIATION EXPENSE	180,000	175,000	118,331	170,000	165,000
50-546-5435	EQUIPMENT - PW	52,000	55,000		90,000	90,000
50-546-5440	VEHICLES	207,510	60,000	92,052	60,000	60,000
50-546-7190	CAPITAL LEASE INTEREST	42,000	41,500	8,649	8,649	8,649
50-546-7191	CAPITAL LEASE PRINCIPAL	23,200	23,700	126,882	126,882	126,882
	TOTAL EXPENDITURES	763,310	595,200	631,914	771,331	750,931
	NET CHANGE TO FUND BALANCE	(429,800)	(80,200)	83,086	93,669	14,069
	ENDING FUND BALANCE	(65,982)	(146,182)	(47,007)	46,662	60,731



City of Los Alamitos
Special Revenue - Police Capital
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	147,151	187,151	187,151	187,151	153,551
51-4481	POLICE CAPITAL REPLACEMENT CHG	40,000	-	-	-	
	TOTAL REVENUES	40,000	-	-	-	
51-525-5420	EQUIPMENT - LPR	-	-	33,600	33,600	33,600
	TOTAL EXPENDITURES	-	-	33,600	33,600	33,600
	NET CHANGE TO FUND BALANCE	40,000	-	(33,600)	(33,600)	(33,600)
	ENDING FUND BALANCE	187,151	187,151	153,551	153,551	119,951



City of Los Alamitos
Special Revenue - Facilities, Streets, Parks, & Pool
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	778,869	(473,853)	10,655	10,940	10,940
52-4910	TRANSFERS IN - GENERAL FUND	100,000	-	675,000	650,000	650,000
	TOTAL REVENUES	100,000	-	675,000	650,000	650,000
52-570-5285	DEPRECIATION EXPENSE					
52-570-5501.2005	ROUND #2 BLOOMFIELD FARQUHAR					
52-570-5501.2308	GENERATOR PROJECT (C/O)	4,559		1,587	650,000	
52-570-5501.1941	COMMUNITY CENTER ROOF	1,348,163		673,128		
52-570-5501.XXXX	PUBLIC WORKS RENNOVATION					650,000
	TOTAL EXPENDITURES	1,352,722	-	674,715	650,000	650,000
	NET CHANGE TO FUND BALANCE	(1,252,722)	-	285	-	-
	ENDING FUND BALANCE	(473,853)	(473,853)	10,940	10,940	10,940



City of Los Alamitos
Special Revenue - Technology Replacement
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	(12,617)	(45,617)	(265,807)	(194,323)	185,677
53-4475	TECHNOLOGY INTERNAL SERVICE CH	200,000	-	-	-	-
53-4910	TRANSFERS IN		200,000	400,000	600,000	200,000
	TOTAL REVENUES	200,000	200,000	400,000	600,000	200,000
53-512-5201	SUPPLIES	1,000	1,000	159	-	-
53-512-5260	CONTRACTUAL SERVICES	111,000	77,000	77,000	120,000	120,000
53-512-5280	MAINTENANCE SUPPORT CONTRACT	-	-	-	20,000	20,000
53-512-5420	EQUIPMENT	39,000	5,000	57,755	8,000	8,000
53-512-5450	COMPUTERS	-	10,000	13,602	22,000	22,000
53-512-5451	SOFTWARE	82,000	48,000	180,000	50,000	50,000
	TOTAL EXPENDITURES	233,000	141,000	328,516	220,000	220,000
	NET CHANGE TO FUND BALANCE	(33,000)	59,000	71,484	380,000	(20,000)
	ENDING FUND BALANCE	(45,617)	13,383	(194,323)	185,677	165,677



City of Los Alamitos
Special Revenue - Self Insurance
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	(907,919)	480,964	480,964	300,383	300,383
54-4899	MISCELLANEOUS REVENUE	1,468,200	18,000	18,000	18,000	18,000
54-4910	TRANSFER IN - GEN FUND	700,000	700,000	700,000	850,000	850,000
	TOTAL REVENUES	2,168,200	718,000	718,000	868,000	868,000
54-561-5701	CLAIMS ADJUSTMENT EXPENSE	23,500	28,837	23,500	24,000	24,000
54-561-5211	WORKERS COMP CLAIMS	20,000	20,000	20,000	20,000	20,000
54-561-5212	WORKERS COMP INSURANCE	215,000	253,683	253,683	283,000	286,000
54-561-5214	LIABILITY CLAIMS	40,000	40,000	40,000	40,000	40,000
54-561-5215	LIABILITY INSURANCE	327,708	383,398	383,398	596,000	599,000
54-561-5221	PROPERTY INSURANCE	132,109	156,000	156,000	167,000	170,000
54-561-5260	CONTRACTUAL SERVICES	21,000	22,000	22,000	22,000	22,000
	TOTAL EXPENDITURES	779,317	903,918	898,581	1,152,000	1,161,000
	NET CHANGE TO FUND BALANCE	1,388,883	(185,918)	(180,581)	(284,000)	(293,000)
	ENDING FUND BALANCE	480,964	295,046	300,383	16,383	7,383



City of Los Alamitos
Special Revenue - ARPA
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	1,956,670	<u>1,255,224</u>	1,255,224	1,255,224	224
56-4910	TRANSFER FROM GEN FUND		-		-	
56-4620	INVESTMENT EARNINGS	(21,589)				
	TOTAL REVENUES	(21,589)	-	-	-	-
56-560-5001	GRANT AWARDS					
56-560-5002	PROJECT RELATED EXPENSES	679,857		-		
56-563-6010	TRANSFER TO GEN FUND				1,255,000	
	TOTAL EXPENDITURES	679,857	-	-	1,255,000	-
	NET CHANGE TO FUND BALANCE	(701,446)	-	-	(1,255,000)	-
	ENDING FUND BALANCE	1,255,224	1,255,224	1,255,224	224	224



City of Los Alamitos
Special Revenue - Economic Development
For Fiscal Year 2025-26, 2026-27

Account	Description	2023-24 Actual	2024-25 Adopted	2024-25 Estimate	2025-26 Proposed	2026-27 Projection
	BEGINNING FUND BALANCE	1,000,000	841,802	841,802	841,802	599,802
57-4910	TRANSFER FROM GEN FUND		-		-	
57-4620	INVESTMENT EARNINGS	12,921				
	TOTAL REVENUES	12,921	-	-	-	-
57-560-5001	GRANT AWARDS					
57-560-5002	PROJECT RELATED EXPENSES	171,119				
57-563-6010	TRANSFER TO GEN FUND				242,000	599,802
	TOTAL EXPENDITURES	171,119	-	-	242,000	599,802
	NET CHANGE TO FUND BALANCE	(158,198)	-	-	(242,000)	(599,802)
	ENDING FUND BALANCE	841,802	841,802	841,802	599,802	-



**City of Los Alamitos
For Fiscal Year 2025-26**

Proposed Budget

Summary of Sources and Uses by Fund

Fund		Actual Fund Balance June 30, 2024 Audited	Estimated Revenues & Transfers In	Estimated Expenditures & Transfers Out	Estimated Fund Balance June 30, 2025	Estimated Revenues & Transfers In	Estimated Expenditures & Transfers Out	Estimated Fund Balance June 30, 2026
10	General Fund							
	Unassigned	\$ 17,466,604	\$ 29,112,751	\$ 28,610,726	\$ 17,968,629	\$ 29,360,270	\$ 28,944,271	\$ 17,062,884
	OPEB	500,000	-	-	500,000	-	-	500,000
	PERS Reserves	3,100,000	-	-	3,100,000	-	-	2,500,000
	Other	1,644,145			1,644,145			1,644,145
	TOTAL GENERAL FUND	22,710,749	29,112,751	28,610,726	21,568,629	29,360,270	28,944,271	21,707,029
	OTHER FUNDS							
19	CDBG	(114,182)	350,400	530,807	(117,509)	350,400	300,000	(67,109)
20	Gas Tax	353,915	653,027	1,433,893	(426,951)	647,666	640,000	361,581
21	Public Safety Aug. Fund	51,196	142,035	105,000	54,102	140,496	139,283	89,444
22	Supp. Law Enforcement	324,122	186,600	200,000	310,722	181,600	200,000	277,322
23	AQMD	187,518	16,700	-	204,218	15,500	-	218,718
24	Street & Alley Improvement	7,131	50	-	7,231	150	-	7,331
25	Building Improvement	396,724	1,800	-	398,524	7,000	-	405,524
26	Measure M	845,968	371,029	290,000	926,997	361,503	700,000	588,500
27	Asset Seizure	47,612	50	-	47,662	300	-	47,962
28	Los Alamitos TV	57,232	15,000	27,000	45,232	15,800	27,000	46,032
29	OTS Fund	127,841	12,500	-	152,841	12,500	100,000	52,841
31	Debt Service	12,567	205,000	212,519	5,048	210,000	213,144	9,423
40	Park Development	765,178	4,000	-	769,178	25,000	-	794,178
44	Traffic Improvement	105,695	3,500	-	112,695	5,000	-	117,695
50	Vehicle & Equipment ISF	(65,982)	715,000	631,914	(47,007)	865,000	771,331	46,662
51	Police Capital ISF	187,151	-	33,600	153,551	-	33,600	153,551
52	Facilities, Streets, Parks ISF	(473,853)	675,000	674,715	10,940	650,000	650,000	10,940
53	Technology Replacement ISF	(45,617)	400,000	328,516	(194,323)	600,000	220,000	185,677
54	Self Insurance ISF	480,964	718,000	898,581	300,383	868,000	1,152,000	16,383
56	ARPA	1,255,224	-	-	1,255,224	-	1,255,000	224
57	Economic Development	841,802	-	-	841,802	-	242,000	599,802
	ALL FUNDS	\$ 28,058,955	\$ 33,582,442	\$ 33,977,271	\$ 26,379,189	\$ 34,316,185	\$ 35,587,629	\$ 25,669,710



City of Los Alamitos
Proposed Budget
For Fiscal Year 2025-26, 2026-27
Summary of Transfers In & Out

Transfer From	Transfer To	FY2023-24	FY2024-25	FY2025-26	Purpose
		Amount	Amount	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	

CITY OF LOS ALAMITOS
Capital Improvement Projects
Fiscal Year 2025-26

PROJECT TITLE	FUNDING SOURCE	ACCOUNT	FY2024-25 ADOPTED
Streets & Drainage			
Street Slurry Project	SB-1	20-570-5501.XXXX	\$ 300,000
Street Slurry Project	Gas Tax	20-570-5501.XXXX	\$ 190,000
Street Slurry Project	Measure M	26-570-5501.XXXX	\$ 55,000
Street Striping	Measure M	26-570-5501.XXXX	\$ 150,000
Grid Tee Trimming	Measure M	26-570-5501.XXXX	\$ 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	CDGB	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.XXXX	\$ 4,400,000
Community Center 2 Renovation - additional appropriations	Gen Fund	10-570-5501.XXXX	\$ 730,000
LAYB Project (Restroom & Concession)	Gen Fund	10-570-5501.XXXX	\$ 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			
Pending (Carryover) CIP Projects (FY24-25 Surplus)			\$ 3,802,410
FY24-25 General Fund			\$ 5,430,000
FY24-25 Special Funds			\$ 790,000
Total Funded			\$ 10,022,410

CAPITAL IMPROVEMENT PROJECTS SUMMARY BY FUND - FISCAL YEAR 2025-26 (INCL PENDING)	
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)	7,747,410
Total Capital Improvement Projects - Fiscal Year 2025-26 (Including Pending)	\$ 10,022,410

City of Los Alamitos

BUDGET STANDING COMMITTEE AGENDA REPORT

MEETING DATE: May 5, 2025

ITEM NUMBER: 6A

To: Budget Standing Committee Members

Presented By: Chet Simmons, City Manager

Subject: Conference With Labor Negotiator

SUMMARY

City Negotiator: Chet Simmons, City Manager

Employee Organization: Executive Management, Non-Represented

Authority: Government Code Section 54957.6

RECOMMENDATION

BACKGROUND

DISCUSSION

FISCAL IMPACT

Attachment: None

City of Los Alamitos

BUDGET STANDING COMMITTEE AGENDA REPORT

MEETING DATE: May 5, 2025

ITEM NUMBER: 6B

To: Budget Standing Committee Members

Presented By: Chet Simmons, City Manager

Subject: Conference With Labor Negotiator

SUMMARY

City Negotiator: Chet Simmons, City Manager
Employee Organization: Teamsters Local 911
Authority: Government Code Section 54957.6

RECOMMENDATION

BACKGROUND

DISCUSSION

FISCAL IMPACT

Attachment: None

City of Los Alamitos

BUDGET STANDING COMMITTEE AGENDA REPORT

MEETING DATE: May 5, 2025

ITEM NUMBER: 6C

To: Budget Standing Committee Members

Presented By: Chet Simmons, City Manager

Subject: Conference With Labor Negotiator

SUMMARY

City Negotiator: Chet Simmons, City Manager
Employee Organization: Police Officers Association
Employees Authority: Government Code Section 54957.6

RECOMMENDATION

BACKGROUND

DISCUSSION

FISCAL IMPACT

Attachment: None