

CITY OF
Los Alamitos
California

LOS ALAMITOS BLVD

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2022-2023



ANNUAL OPERATING BUDGET AND
CAPITAL IMPROVEMENT PROGRAM

My City ♥ My Los Al

City Manager's Transmittal Letter



CITY OF
Los Alamitos
California

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July 1, 2022

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 2022-23. This budget implements the City Council's priorities and provides a financial plan that continues the delivery of responsible levels of services to the community, and is responsive to the needs of our residents. This budget document is designed to provide a comprehensive financial overview of City activities during the next twelve months and serves as a communication device, financial plan, policy tool and operations guide for the City Council and residents of Los Alamitos.

The preparation of this year's budget represents the culmination of a process and collective efforts involving the City Council, the Budget Standing Committee, City staff, and the community, that included budget workshops, 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 reflects two fiscal years, with adoption of the first year FY2022-23, and the second year FY2023-24, provided as a planning tool for the future. This is the second year a two-year budget cycle has been done, and will assist the City in focusing on long-term as well as strategic aspects of the budget. The projected revenues exceed expenditures, providing a surplus that will allow the City to continue to provide the level of services that preserve the quality of life and serve the residents of Los Alamitos. The budget represents the operating and capital spending plans for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds, and Internal Service Funds.

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

City Manager's Transmittal Letter

	Projection FY21-22	Adopted FY22-23	Estimated FY23-24	Forecast Year FY24-25	Forecast Year FY25-26	Forecast Year 2026-27
Revenues:						
Total Revenues	20,023,569	21,348,825	22,677,715	21,609,152	22,072,573	22,549,685
Expenditures:						
Total Expenditures	<u>17,412,065</u>	<u>20,367,325</u>	<u>19,332,012</u>	<u>19,721,390</u>	<u>20,066,415</u>	<u>20,416,639</u>
Projected Budget Surplus	<u>2,611,504</u>	<u>981,500</u>	<u>3,345,703</u>	<u>1,887,762</u>	<u>2,006,158</u>	<u>2,133,046</u>

The Fiscal Sustainability Pledge (FSP), approved and adopted on October 19, 2020 and January 19, 2021, again served as the basis for the development of this year's budget, and seeks to reinforce the following priorities:

- The City's need to develop an agile organizational structure that has the capacity to effectively address the service needs of our residents, while allowing for flexibility to address new challenges.
- Formalizing past restructuring efforts that have proven to be successful.
- Identifying and addressing the organizational deficiency that would hinder achieving the goals set forth in the FSP.
- Development of an aggressive Capital Improvement Plan aimed at protecting Los Alamitos residents' quality of life and ensuring the long-term viability of the City's infrastructure.

The total adopted appropriations for all budgeted funds for Fiscal Year 2022-23 is \$25,805,025. The FY22-23 budget is comprised of \$18,594,463 operating expenditures, \$2,441,543 transfers in/out, \$546,750 Internal Service Fund charges, and \$4,222,269 of capital-related expenditures. Citywide operating expenditures are \$1,457,369, or 9%, more than the previous fiscal year operating expenditures and is largely due an expanded Capital Improvement Program and other additional CIP expenditures supported by Measure Y local sales tax that passed in November 2020.

BUDGET OVERVIEW

Fiscal Year 2022 will continue to be known as the year of recovery, and most business sectors have recovered to the pre-pandemic levels. However, this does not mean that the economy will not face challenges in the coming year. Inflation remains elevated, reflecting imbalances within supply and demand related to the pandemic. Global unrest is present and the resulting hardships have unknown implications on the U.S. economy at this time.

The U.S. Treasury has made a number of recent moves to counter the growth of inflation, representing the most aggressive rate hike campaign by the Federal government since 2005. Current bond market conditions are indicative of a precursor and hedging for a slowdown or recession in the near future. This is a direct reflection of market concerns that the Federal Reserve could tip the economy into a recession as it struggles to control soaring inflation. According to HdL's latest forecast, a slowdown is expected at the end of calendar year 2022 and into the early quarters of calendar year 2023. As such, the

City Manager's Transmittal Letter

budget has been prepared using a conservative approach and factoring in adjustments that would be reflective of an economic slowdown.

As we transition to Fiscal Year 2022-23, the annual operating budget is balanced, with operating revenues of \$21,348,825 and operating expenditures of \$20,367,325, resulting in an estimated surplus of \$981,500. General Fund balance reserves are projected to total approximately \$16.3 million on July 1, 2022. The City Council reviews its Fund Balance Policy once the books have been closed for the prior fiscal year. The most recent Fund Balance Policy established set aside reserves for CalPERS reserves (\$3.62 million), and other post-employment benefits (OPEB) (\$500,000).

Fiscal Year 2022-23 Budget Overview

The new budget reflects 2 fiscal years, with adoption of the first year FY2022-23, and the second year FY2023-24 provided as a planning tool for the future. This will assist the Council in focusing on long-term and strategic goals.

Shown below are the revenues for FY22-23:

Revenues Summary	FY2022-23 Adopted
Property Taxes	\$ 4,899,967
Sales & Use Taxes - General	3,403,270
Sales & Use Taxes - Local	5,371,740
Utility Users Tax	2,052,487
Transit Occupancy Tax	325,340
Franchise Fees	671,300
Licenses & Permits	1,777,200
Fines & Forfeitures	669,000
Investment Earnings	180,000
Revenue from Other Agencies	12,200
Charges for Services	702,278
Miscellaneous Revenues	68,000
Total Revenues	20,132,782
Interfund Transfers	1,216,043
Total Revenues and Transfers In	\$ 21,348,825

City Manager's Transmittal Letter

General Fund Projected Revenues

Fiscal Year 2022-23 revenues by category are as follows:

Property Taxes

The most recent report received from HdL, dated March 30, indicates that property taxes are continuing an upward trend. The projections for secured property taxes for FY22-23 are \$2.8 million. This revenue category encompasses unsecured property taxes, lighting district, and property tax in lieu of VLF. The revenue projection for total property tax revenue for FY22-23 is \$4,889,967. With a housing market adjustment expected sometime in the near future, conservative growth rates have been used for FY22-23.

Sales & Use Taxes

A report from HdL, dated April 6, reflect receipts for the fourth quarter through December 2021 were 35.8% above the same period in 2020. The local economy has returned to pre-pandemic levels. One of industries that was affected the most were restaurants and hotels, and for the most part have fully recovered. The estimate for FY22-23 is \$3,403,270. With high inflationary rates, there are concerns of a slowdown in the economy. As such, adjustments to the estimates provided by HdL have been factored into the Sales & Use Taxes projections used for FY22-23.

Measure Y Local Sales Tax

According to HdL's latest report dated April 6, Measure Y generated 163.3% of the Bradley Burns amount, highlighted by solid performances from autos-transportation and general consumer goods. The projection for FY22-23 is \$5,371,740. Consideration for a slowdown or recession has been factored into the projections similar to the adjustments used for Sales & Use Taxes.

Transient Occupancy Tax

Transit Occupancy Tax (TOT) includes the newest hotel, Fairfield by Marriott. TOT revenues for FY22-23 are projected to be approximately \$325,340. The estimate has been reduced by factors indicative of a recession and the resulting affect it might have on leisure travel and lodging. A study and review of revenue for TOT, as well as UUT, are being considered for the next fiscal year.

Licenses & Permits

Licenses & Permits include Business Licenses and are projected to show modest growth for FY22-23 at \$1,777,200. A slowdown in the economy could affect this revenue category, however adjustments have not been factored into the budget estimate at this time.

Fines & Forfeitures

Revenue form Fines & Forfeitures include red light camera and parking fines, and other moving violations. COVID related challenges have negatively impacted revenue from the Photo Enforcement program as well as parking citation revenue. Revenue is expected to return to a normalized level in the next fiscal year.

City Manager's Transmittal Letter

Charges for Services

The majority of revenue for this category is generated by the Recreation Department's various programs, classes, and special events. Increased participation is anticipated for FY22-23, and is expected to exceed FY21-22, barring any recurrence of pandemic, or recessionary impacts.

Additional Federal Economic Relief

Additional federal economic relief came in the form of a new law enacted on March 11, 2021, The American Rescue Plan Act (ARPA). The funding for Los Alamitos is \$2.7 million, and will be distributed in 2 tranches, with one-half received in FY21-22, and the remainder 12 months following receipt of the initial payment. The funding remains available for spending until December 31, 2024, with performance by December 31, 2026. Any unexpended funds must be returned to the U.S. Treasury. The Final Rule has been released and provides an outline and guidelines for eligible uses, including direct assistance programs, public health and safety, infrastructure, and revenue loss.

General Fund Expenditures

The expenditures represent further restructuring of the City's internal operations in order to meet the goals set forth in the departments and the City. Expenditures for FY22-23 are \$20.4 million. Salaries reflect the recently negotiated two-year MOU agreements and corresponding cost of living adjustments.

The table below reflects the General Fund Budget for department expenditures for FY22-23, including additional staffing positions.

Department	FY2022-23 Adopted
City Council	\$ 66,895
Administration (City Manager, City Clerk, HR)	1,053,023
Finance	835,327
City Attorney	196,000
Police	8,005,752
Development Services	4,436,904
Recreation and Community Services	2,104,743
Non-Departmental	2,443,181
Total Expenditures	19,141,825
Interfund Operating Transfers	1,225,500
Total Operating Expenditures and Transfers	\$ 20,367,325

Administration (City Manager, City Clerk, Human Resources)

Administration includes City Manager, City Clerk, and Administrative Services Manager. A name change for the department was made in the previous budget year to better reflect

City Manager's Transmittal Letter

best practices. Staff is currently analyzing the department's long term needs and has elected not to fill the Executive Assistant position at this time. As such, the cost of this position has not been included in the budget. Contractual Services has been increased for FY22-23 in anticipation of undertaking a Cost Recovery Study. Total department expenditures for Administration for FY22-23 is \$1,053,023.

Finance

The Finance Department now consists of four full-time staff, including Finance Director, Finance Manager, Accountant, and Senior Finance Assistant. The newly created and approved Finance Manager position replaces the part-time Special Projects Coordinator. The Finance Manager will ensure that the department's internal controls are in compliance with GFOA standards, a note that was referenced as a potential finding in a recent audit. In addition to providing direction to day-to-day supervision of support staff, the Finance Manager will perform specialized and complex assignments, including support for the budget and audit. The department is expected to undertake many long-term goals, including studies for banking services, cost recovery and allocation, and financial system enhancements. Total department expenditures for Finance for FY22-23 is \$835,327.

Police

The Police budget consists of nine divisions, Administration, Patrol, Investigation, Records, Communication, Community Outreach, Youth Programs, Traffic, and Emergency Preparedness. Staffing assumes the full complement of sworn personnel at 24 sworn officers. Part-time salaries have been increased in Traffic and Records for two additional Police Aides. In addition, a full-time Records Specialist is being added that replaces the CLO at no additional cost. The overall cost increase from the FY21-22 budget is approximately \$630 thousand, and can be attributed to higher salaries and associated increases in benefits, and increase in Materials, Supplies, and Services. The total department expenditures for FY22-23 are \$8,005,752.

Development Services

Development Services consists of Administration, Planning, Neighborhood Preservation, Building Inspection, NPDES, Street, Park, Facility Maintenance, Economic Development, and City Engineer. The two administration divisions have been combined and consolidated into one, Community Development/Public Works Administration, to better align services and reduce redundancy. A new division of Economic Development is also being added. Under the staffing structure, a "supervisor" level position will be in each division. The clerical staff will report to the Department Secretary. The Associate Planner, Code Enforcement, Economic Development, and the receptionist will report to the Development Services Manager. The Director will directly oversee Public Works, Engineering, Building & Safety, and the analyst(s).

For the Economic Development division, a full-time Economic Development Supervisor is being added, for a limited term, and will be funded by ARPA. This position will be responsible for Business Licensing and additional oversight of HdL's Business License processing, the Banner Program, Economic Development initiatives, Outdoor Dining, Employment, and New Business Programs, to name a few. An increase to Part-Time salaries is being made for two additional Public Works Maintenance Workers (20-25

City Manager's Transmittal Letter

hours/week), to provide coverage in work gap areas, weekend trash cleanup at the parks, cleaning the Police Department and Community Center on Fridays and Saturdays, cleaning the parks restrooms on Friday and Saturday evenings, and coverage for Friday and Saturday for accidents, bulk item pickup, and assistance with Recreation events. For Code Enforcement, a full-time officer is being added. This would include code enforcement duties to provide coverage for a full seven days per week, and Strategic Code Enforcement and Housing Solution Assistant Programs. Total department expenditures for Development Services for FY22-23 is \$4,436,904.

Recreation and Community Services

Recreation and Community Services include divisions for Administration, Community Services, Day Camp, Play Grounds, Sports, Special Classes and Special Events. For staffing, a full-time Recreation Coordinator is being added for FY22-23. This position will provide support for Contract Classes and registration, Staff Enrichment Taught classes, Adaptive Programs, Preschool Program, Weekend of Art, Tennis, and support for various department events, like Week of Los Al Street Fair, Winter Wonderland, and 4th of July.

In addition, Part-Time Salaries is being increased for two additional Community Services Coordinators and a Recreation Specialist and will support all existing senior programs, develop new senior programs as a result of the City's Senior Needs Assessment, in addition to providing support to year-round events, marketing and social media. Total department expenditures for Recreation and Community Services for FY22-23 are \$2,104,743.

In total, there are 2 General Fund Full-Time positions being added, and an increase in Part-Time Salaries in Police, Development Services, and Recreation. There is also the addition of a limited term position funded through use of the ARPA funds. Discussion of the additional positions and corresponding responsibilities are included in the department expenditure sections above.

Non-Departmental

Non-Departmental includes contractual services not associated with other departments, retiree health insurance costs, credit card processing fees, contributions to North SPA, and capital projects funded by Measure Y and General Fund. The Non-Departmental expenditures for FY22-23 are \$2,443,181.

Interfund Operating Transfers Out

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

Internal Service Charges

There are no changes to the Internal Service Charges for FY22-23, as a review was conducted during the prior budget. The Internal Service Charges will be reviewed in connection with the Cost Recovery Study to determine proper levels of cost recovery and allocation methodology.

City Manager's Transmittal Letter

The adopted expenditures represent further restructuring of the City's internal operations in order to meet the goals set forth in the departments and the city. Total General Fund expenditures for FY22-23 are \$20.4 million.

CAPITAL IMPROVEMENT PROGRAM (CIP)

Due to years of necessary cuts to maintain a balanced budget in the past, the City Council has highlighted the City's infrastructure as an area of desired focus. In order to address this, staff has again developed an aggressive Capital Improvement Program aimed at ensuring the long-term viability of vital City infrastructure and systems.

Out of a total of \$4,222,269 in approved capital improvement projects, \$1.8 million, or 43%, would be required in matching funds from the City's General Fund and Measure Y. CIP projects funded by Measure Y include Year 2 Residential Street Improvements, and Sterns Park. In comparison, last year's CIP program totaled \$2.9 million, and over the past few years, the City has undertaken an average of \$350,000 in Capital Improvement Projects.

In closing, I would like to express my appreciation to the City Council and Budget Standing Committee for providing the positive leadership and direction that has assisted in the preparation of this budget. Thank you to City staff for their continued dedication and effort, not only in the preparation of this budget, but also in their commitment to providing quality services that continue to meet the needs of the residents of Los Alamitos. In addition, I wish to acknowledge the work of the City's Finance Department, who once again has successfully prepared a document that is accurate, concise and easy to read. I am sure that you share in my gratitude for their effort.

Staff looks forward to working with you to implement this financial plan and policy document. This budget forms the starting point in planning for Fiscal Year 22-23 I am confident that the result of staff's efforts will be a continuation of quality public services while providing and planning for a continued stable and secure financial position for the community.

Respectfully submitted,

A handwritten signature in blue ink that reads "Chet Simmons" with a stylized flourish at the end.

Chet Simmons
City Manager



FY 2022-23, FY 2023-24 Adopted Budget

CITY OF LOS ALAMITOS ADOPTED BUDGET

For Fiscal Year 2022-23, 2023-24

Shelley Hasselbrink
Mayor

Tanya Doby
Mayor Pro-Tem

Ron Bates
Council Member

Marc Chirco
Council Member

Jordan Nefulda
Council Member

Submitted to the
City Council by:
Chet Simmons
City Manager



CITY OF LOS ALAMITOS

Organization



Administrative Officials

City Manager

Chet Simmons, City Manager

City Clerk

Windmera Quintanar, MMC, City Clerk/Director of Communications

City Attorney

Michael S. Daudt, City Attorney

Administrative Services – Human Resources

Chelsi Wilson, Administrative Services Manager

Finance

Craig Koehler, Finance Director

Development Services

Ron Noda, Development Services Director

Police

Michael Claborn, Chief of Police

Engineering

Chris Kelley, City Engineer

Recreation and Community Services

Emeline Noda, Recreation and Community Services Director



FY 2022-23, FY 2023-24

Summary of Sources and Uses by Fund



City of Los Alamitos
For Fiscal Year 2022-23, 2023-24
Adopted Budget
Summary of Sources and Uses by Fund

		Estimated Fund Balance June 30, 2022	Estimated Revenues & Transfers In	Estimated Expenditures & Transfers Out	Estimated Fund Balance June 30, 2023	Estimated Revenues & Transfers In	Estimated Expenditures & Transfers Out	Estimated Fund Balance June 30, 2024
10	General Fund							
	Unassigned	\$ 12,107,108	\$ 21,348,825	\$ 20,367,325	\$ 13,088,608	\$ 22,677,715	\$ 19,092,012	\$ 16,674,311
	OPEB	500,000	-	-	500,000	-	-	500,000
	PERS Reserves	3,620,000	-	-	3,620,000	-	-	3,620,000
	TOTAL GENERAL FUND	16,227,108	21,348,825	20,367,325	17,208,608	22,677,715	19,092,012	20,794,311
	OTHER FUNDS							
19	CDBG	166,734	350,000	350,000	166,734	300,000		466,734
20	Gas Tax	60,190	606,888	882,500	(215,422)	606,888	120,000	271,466
21	Public Safety Aug. Fund	18,487	133,116	105,000	46,603	138,435	120,000	65,038
22	Supp. Law Enforcement	69,919	171,200	140,000	101,119	171,200	140,000	132,319
23	AQMD	61,580	15,700	6,865	70,415	15,700	6,865	79,250
24	Street & Alley Improvement	6,790	50	-	6,840	50	-	6,890
25	Building Improvement	18,626	150,400	147,000	22,026	150,400		172,426
26	Measure M	490,962	281,513	141,023	631,452	229,990	-	861,442
27	Asset Seizure	21,411	400	-	21,811	400	-	22,211
28	Los Alamitos TV	52,084	31,900	45,820	38,164	31,900	45,820	24,244
29	OTS Fund	66,149	15,500	5,000	76,649	15,500	5,000	87,149
31	Debt Service	255	215,600	215,494	361	215,600	215,494	467
40	Park Development	647,656	4,400	-	652,056	4,400	-	656,456
42	Capital Outlay	-	-	-	-	-	-	-
44	Traffic Improvement	72,132	292,500	275,000	89,632	17,500	-	107,132
50	Vehicle & Equipment ISF	264,001	316,750	554,312	26,439	670,000	589,312	107,127
51	Police Capital ISF	178,602	40,000	-	218,602	40,000	-	258,602
52	Facilities, Streets, Parks ISF	609,304	100,000	690,000	19,304	-	-	19,304
53	Technology Replacement ISF	229,280	190,000	288,466	130,814	190,000	263,966	56,848
54	Self Insurance ISF	216,047	661,000	645,177	231,870	661,000	686,382	206,488
55	Coronavirus Relief Fund	246,043	-	246,043	-	-	-	-
56	American Rescue Plan Act Funding	855,116	1,363,442	700,000	1,518,558	-	1,518,558	-
	ALL FUNDS	20,578,474	26,289,184	25,805,025	21,062,633	26,136,678	22,803,409	24,395,902



FY 2022-23, FY 2023-24

Summary of Transfers

In & Out



City of Los Alamitos
Adopted Budget
For Fiscal Year 2022-23, 2023-24

Summary of Transfers In & Out

Transfer From	Transfer To	FY 2021-22	FY2022-23	FY2023-24	Purpose
		Amount	Amount	Amount	
General Fund (10)	Facilities (52)	-	100,000		Funding for future facilities, streets, & parks projects
General Fund (10)	Self Insurance (54)	660,000	660,000	660,000	Funding for insurance, claims, & workers' comp
General Fund (10)	Buildg Improv (25)	240,000	150,000	150,000	Funding for building improvements
General Fund (10)	Debt Service (31)	213,500	215,500	215,500	Funding for bond payments principal and interest
		1,113,500	1,125,500	1,025,500	
Gas Tax (20)	General Fund (10)	-	120,000	120,000	Reimbursing GF for street-related maintenance
PSAF (21)	General Fund (10)	110,000	105,000	120,000	Reimbursing GF for public safety expenditures
SLESF (22)	General Fund (10)	140,000	140,000	140,000	Reimbursing GF for public safety expenditures
Office of Traffic Safety (29)	General Fund (10)	5,000	5,000	5,000	Reimbursing GF for traffic safety activity
CARES (55)	General Fund (10)		246,043	-	Reimbursing GF for Pandemic related expenses
ARPA (56)	General Fund (10)	-	600,000	1,518,558	Reimbursing GF for revenue loss
		255,000	1,216,043	1,903,558	



FY 2022-23, FY 2023-24

Summary of Internal Service Charges



**City of Los Alamitos
Adopted Budget
For Fiscal Year 2022-23**

Summary of Internal Service Charges

Department/Division	Account	Amount	Purpose
GF - City Council	10-510-5287	1,600	Information Technology ISF
GF - City Manager/Clerk	10-511-5287	20,900	Information Technology ISF
GF - Finance	10-512-5287	17,100	Information Technology ISF
GF - Police Administration	10-521-5287	12,350	Information Technology ISF
GF - Police Patrol	10-522-5287	24,700	Information Technology ISF
GF - Police Investigation	10-523-5287	9,500	Information Technology ISF
GF - Police Records	10-524-5287	13,300	Information Technology ISF
GF - Police Traffic	10-528-5287	1,900	Information Technology ISF
GF - CDD Administration	10-531-5287	16,150	Information Technology ISF
GF - Planning	10-532-5287	5,700	Information Technology ISF
GF - Neighborhood Preservation	10-533-5287	8,280	Information Technology ISF
GF - Building Inspection	10-534-5287	4,750	Information Technology ISF
GF - Public Works Admin.	10-541-5287	9,500	Information Technology ISF
GF - Street Maintenance	10-542-5287	1,900	Information Technology ISF
GF - Park Maintenance	10-543-5287	1,900	Information Technology ISF
GF - Economic Development	10-545-5287	1,900	Information Technology ISF
GF - Recreation Admin.	10-551-5287	19,000	Information Technology ISF
GF - Community Services	10-553-5287	4,750	Information Technology ISF
GF - Special Classes	10-557-5287	4,750	Information Technology ISF
PEG - Los Al TV	28-518-5287	5,320	Information Technology ISF
Vehicles & Equipment ISF	50-546-5287	4,750	Information Technology ISF
		190,000	Total GL Account 53-4475
GF - City Manager/Clerk	10-511-5286	1,210	Vehicle & Equipment Replacement ISF
GF - Finance	10-512-5286	1,210	Vehicle & Equipment Replacement ISF
GF - Police Administration	10-521-5286	31,460	Vehicle & Equipment Replacement ISF
GF - Police Patrol	10-522-5286	89,450	Vehicle & Equipment Replacement ISF
GF - Police Investigation	10-523-5286	31,460	Vehicle & Equipment Replacement ISF
GF - Police Records	10-524-5286	4,840	Vehicle & Equipment Replacement ISF
GF - Police Traffic	10-528-5286	4,840	Vehicle & Equipment Replacement ISF
GF - Neighborhood Preservation	10-533-5286	4,840	Vehicle & Equipment Replacement ISF
GF - Street Maintenance	10-542-5286	41,140	Vehicle & Equipment Replacement ISF
GF - Park Maintenance	10-543-5286	26,620	Vehicle & Equipment Replacement ISF
GF - Economic Development	10-545-5286	4,840	Vehicle & Equipment Replacement ISF
GF - Recreation Admin.	10-551-5286	4,840	Vehicle & Equipment Replacement ISF
		246,750	Total GL Account 50-4470
GF - Non Departmental	10-560-5486	70,000	Vehicle Capital Replacement
		70,000	Total GL Account 50-4480
GF - Police Administration	10-521-5288	40,000	Police Capital Replacement
		40,000	Total GL Account 51-4481



FY 2022-23, FY 2023-24 General Fund Summary



City of Los Alamitos
General Fund Summary
For Fiscal Year 2022-23, 2023-24

	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
REVENUE SUMMARY					
PROPERTY TAXES	4,454,780	4,584,079	4,695,498	4,899,967	5,096,898
OTHER TAXES	7,359,438	8,429,158	10,100,045	9,919,350	10,238,294
UTILITY USER TAXES	1,834,204	2,009,900	2,032,310	2,052,487	2,062,487
FRANCHISE FEES	699,656	667,836	665,300	671,300	677,300
LICENSES & PERMITS	905,030	1,036,403	922,861	958,200	971,200
FINES & FORFEITURES	361,037	738,309	318,378	669,000	789,000
USE OF MONEY & PROPERTY	131,907	229,280	240,000	180,000	190,000
OTHER AGENCIES	132,394	120,200	46,000	12,200	12,200
CHARGES FOR CURRENT SVCS	517,211	620,903	660,907	702,278	668,778
MISCELLANEOUS	457,847	68,000	87,270	68,000	68,000
TOTAL REVENUE	16,853,504	18,504,068	19,768,569	20,132,782	20,774,157
TRANSFERS IN	375,000	375,000	255,000	1,216,043	1,903,558
TOTAL REVENUE & TRANSFERS IN	17,228,504	18,879,068	20,023,569	21,348,825	22,677,715
EXPENDITURE SUMMARY					
CITY COUNCIL	53,252	66,895	60,171	66,895	66,895
ADMIN - CITY MGR, CITY CLK, HR	779,730	1,051,340	995,166	1,053,023	1,162,927
FINANCE	675,624	725,906	723,148	835,327	861,579
CITY ATTORNEY	205,349	176,000	175,967	196,000	196,000
POLICE	5,938,602	7,376,168	6,866,933	8,005,752	8,279,348
DEVELOPMENT SERVICES	2,841,215	3,583,623	3,476,681	4,436,904	4,578,490
RECREATION	1,330,729	1,775,322	1,791,392	2,104,743	2,325,772
NON-DEPARTMENTAL	1,110,948	1,856,836	2,209,006	2,443,181	595,500
TOTAL EXPENDITURES	12,935,449	16,612,090	16,298,465	19,141,825	18,066,512
TRANSFERS OUT	959,000	1,303,500	1,113,500	1,225,500	1,025,500
TOTAL EXPENDITURES & TRANSFERS OUT	13,894,449	17,915,590	17,411,965	20,367,325	19,092,012
REVENUE OVER/(UNDER) EXPENDITURES	3,334,055	963,478	2,611,604	981,500	3,585,704
BEGINNING FUND BALANCE	10,281,548	10,300,143	13,640,603	16,252,208	17,233,707
ENDING FUND BALANCE	13,615,603	11,263,621	16,252,208	17,233,707	20,819,411
SUMMARY BY FUNCTION					
SALARIES & BENEFITS	7,760,350	10,027,781	9,298,159	11,375,770	12,172,949
MATERIALS, SUPPLIES, & SERVICES	5,175,099	6,204,268	7,000,306	7,766,056	5,893,562
TRANSFERS OUT	959,000	1,303,500	1,113,500	1,225,500	1,025,500
TOTALS	13,894,449	17,535,549	17,411,965	20,367,325	19,092,012



FY 2022-23, FY 2023-24 General Fund Revenues



City of Los Alamitos
General Fund Summary
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
4000	CURRENT SECURED PROPERTY TAXES	2,590,991	2,590,542	2,674,112	2,797,131	2,920,311
4001	CURRENT UNSECURED PROPERTY TAX	82,802	83,888	84,660	86,306	92,695
4002	PRIOR YEARS PROPERTY TAXES	19,360	17,000	15,000	17,000	18,000
4003	SUPPLEMENTAL PROPERTY TAXES	58,030	50,000	40,000	40,000	40,000
4004	PUBLIC UTILITY PROPERTY TAXES	44,448	39,001	39,000	39,000	39,000
4005	HOMEOWNER'S EXEMPTION	13,265	10,000	3,540	11,000	11,000
4006	LIGHTING DISTRICT PROPERTY TAX	124,514	324,000	324,000	325,000	325,000
4007	REAL ESTATE TRANSFER TAX	170,444	80,000	80,547	80,000	80,000
4008	PROPERTY TAX IN LIEU OF VLF	1,350,926	1,405,909	1,451,024	1,522,932	1,590,093
4009	COUNTY PROPERTY TAX ADMIN CHG		(16,261)	(16,385)	(18,402)	(19,201)
	PROPERTY TAXES TOTAL	4,454,780	4,584,079	4,695,498	4,899,967	5,096,898
4100	SALES TAX	3,293,529	3,044,000	3,259,745	3,328,270	3,447,541
4101	SALES TAX - LOCAL	1,486,054	4,438,588	5,657,850	5,371,740	5,564,000
4105	SALES TAX GUARANTEE - CONSLD TD	75,000	75,000	75,000	75,000	75,000
4106	SALES TAX GUARANTEE - MED CNTR		21,400	-	-	-
4170	TRANSIENT OCCUPANCY TAX	223,450	180,670	292,734	325,340	327,753
4250	BUSINESS LICENSES	885,569	662,600	807,816	810,000	815,000
4251	BUSINESS LICENSES - SB1186	9,372	6,900	6,900	9,000	9,000
	OTHER TAXES TOTAL	5,972,974	8,429,158	10,100,045	9,919,350	10,238,294
4160	UTILITY TAX - ELECTRICITY	1,104,129	1,280,390	1,280,000	1,293,194	1,303,194
4161	UTILITY TAX - NATURAL GAS	154,864	131,200	154,000	155,000	155,000
4162	UTILITY TAX - TELEPHONE	331,593	336,000	336,000	339,360	339,360
4163	UTILITY TAX - WATER	243,618	262,310	262,310	264,933	264,933
	UTILITY USER TAXES TOTAL	1,834,204	2,009,900	2,032,310	2,052,487	2,062,487
4201	CABLE TV FRANCHISE FEES	175,778	160,384	160,000	161,000	162,000
4202	REFUSE FRANCHISE FEES	216,193	206,773	206,000	207,000	209,000
4203	ELECTRIC FRANCHISE FEES	220,564	217,282	217,000	219,000	220,000
4204	GAS FRANCHISE FEES	33,909	29,965	29,000	30,000	31,000
4205	WATER FRANCHISE FEES	51,881	52,143	52,000	53,000	54,000
4206	SB1383 REGULATORY	-	-	-	-	-
4207	PIPELINE FRANCHISE FEES	1,331	1,289	1,300	1,300	1,300
4208	STREET SWEPPING OFFSET					
	FRANCHISE FEES TOTAL	699,656	667,836	665,300	671,300	677,300
4260	BUILDING PERMITS	312,673	341,402	318,000	325,000	325,000
4261	ELECTRICAL PERMITS	68,869	90,050	50,000	70,000	70,000
4262	MECHANICAL PERMITS	36,884	45,427	30,000	37,000	37,000
4263	PLUMBING PERMITS	39,923	46,047	32,500	40,000	40,000
4264	PUBLIC WORKS PERMITS	210,313	270,216	214,500	219,000	219,000
4265	PLANNING PERMITS	77,924	80,686	79,000	81,000	81,000
4266	BICYCLE LICENSES	-	-	-	-	-
4268	TECHNOLOGY/AUTOMATION FEE	45,184	31,100	46,000	47,000	47,000
4269	GENERAL PLAN FEE	5,637	3,137	5,750	5,900	5,900
4300	MOTOR VEHICLE IN LIEU	-	-	13,329	-	13,000
4400	BUILDING PLAN CHECKS	84,910	104,415	110,482	110,000	110,000
4401	NPDES INSPECTIONS	22,454	22,903	23,000	23,000	23,000
4403	TRACT/PARCEL MAPS PLAN CHECK	259	1,020	200	300	300
4404	PERMIT ISSUANCE CHARGE	-	-	100	-	-
	LICENSES & PERMITS TOTAL	905,030	1,036,403	922,861	958,200	971,200
					4%	1%



City of Los Alamitos
General Fund Summary
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
4702	CODE ENFORCEMENT COST RECOVERY	375	502	2,000	500	500
4703	RED LIGHT CAMERA FINES	173,333	400,000	110,518	350,000	450,000
4704	PARKING FINES	79,081	140,127	87,342	130,000	140,000
4705	MOVING VIOLATIONS	103,844	189,180	110,518	180,000	190,000
4706	DUI COST RECOVERY	4,404	8,500	8,000	8,500	8,500
	FINES & FORFEITURES TOTAL	361,037	738,309	318,378	669,000	789,000
4620	INVESTMENT EARNINGS	131,907	229,280	240,000	180,000	190,000
4621	FAIR MARKET VALUE ADJUST	-	-	-	-	-
	USE OF MONEY & PROPERTY TOTAL	131,907	229,280	240,000	180,000	190,000
4301	POST REIMBURSEMENTS	2,378	12,000	1,000	1,000	1,000
4306	SRO REIMBURSEMENT	-	-	-	-	-
4324	BSCC LOCAL ASSISTANCE	1,200	1,200	-	1,200	1,200
4325	MISC. POLICE REIMBURSEMENT	24,316	7,000	45,000	10,000	10,000
4381	OCTA CATCH BASIN GRANT	104,500	100,000	-	-	-
	REVENUE FROM OTHER AGENCIES TOTAL	132,394	120,200	46,000	12,200	12,200
4402	SALE OF MAPS AND COPIES	259	118	100	118	118
4450	FINGERPRINTING	640	605	500	605	605
4451	POLICE REPORTS	562	725	800	725	725
4452	POLICE DEPARTMENT ALARM FEES	9,124	11,456	1,000	11,456	11,456
4501	ARTS & CRAFTS - ADULTS	5,676	8,000	2,900	4,600	5,400
4505	BASKETBALL - ADULT	-	2,250	2,750	2,700	2,700
4506	BASKETBALL - YOUTH	31,329	16,750	26,790	31,000	31,000
4513	DANCE - ADULT	17,058	10,000	16,000	19,000	20,700
4517	DAY CAMPS	119,193	55,000	95,000	105,000	110,000
4519	EDUCATION - ADULT	4,188	2,250	3,000	3,000	5,000
4523	EXERCISE & FITNESS - ADULT	7,075	7,500	22,000	15,000	17,000
4526	FACILITY RENTAL - COMM CENTER	12,390	40,000	25,000	25,000	25,000
4527	FACILITY RENTAL - GYM	3,041	12,000	23,000	24,000	24,000
4528	FACILITY RENTAL-PICNIC SHELTER	680	7,000	4,760	6,000	6,000
4529	FACILITY RENTAL LIABILITY	582	3,000	2,000	2,000	2,000
4530	FIELD FEES (LAUREL)	5,781	7,500	5,500	6,500	6,500
4533	FIELD LIGHT FEES (LAUREL)	3,408	1,500	2,700	2,200	2,200
4534	FIELD LIGHT FEES (MCAULIFFE)	3,762	7,200	6,800	6,800	6,800
4535	FIELD LIGHT FEES (OAK)	7,796	12,000	7,000	7,000	7,000
4536	FOOTBALL	6,820	3,000	5,700	3,500	3,500
4552	PRESCHOOL - READY, SET, GO	64,820	60,000	50,000	55,000	55,000
4553	RACE LOS AL	38	77,000	25,093	60,000	35,000
4559	SOCCER - ADULT	16,476	33,500	39,180	27,500	27,500
4560	SOCCER - YOUTH	3,396	1,250	2,500	2,500	2,500
4563	SPECIAL EVENTS	80,389	129,950	171,405	156,875	136,875
4564	SPECIAL INTEREST - ADULT	12,623	10,000	14,228	15,000	15,000
4568	T-BALL	1,118	1,200	-	1,200	1,200
4569	TENNIS CONTRACT	28,385	25,000	30,000	35,000	35,000
4570	TODDLER CLASSES	9,707	6,500	7,500	7,500	7,500
4571	TRACK & FIELD	-	1,750	1,750	2,500	2,500
4572	VOLLEYBALL	-	3,500	2,500	3,500	3,500
4573	VOLUNTEER PROGRAM	1,890	3,000	3,600	3,600	3,600
4587	FIELD PREP FEES	2,379	200	251	200	200
4588	SPECIAL INTEREST - CAMPS	29,118	8,000	12,000	12,000	12,000
4590	SPONSORSHIPS	8,250	34,500	29,500	25,000	25,000



**City of Los Alamitos
General Fund Summary
For Fiscal Year 2022-23, 2023-24**

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
4591	FIELD FEES (ORVILLE LEWIS)	-	200	-	200	200
4592	FIELD FEES (COTTONWOOD)	732	500	100	500	500
4593	PROCESSING FEES	18,526	12,000	18,000	18,000	18,000
	CHARGES FOR CURRENT SERVICES TOTAL	517,211	620,903	660,907	702,278	668,778
4899	MISCELLANEOUS REVENUE	457,817	68,000	87,270	68,000	68,000
	MISCELLANEOUS REVENUE TOTAL	457,847	68,000	87,270	68,000	68,000
4920	TRANSFERS IN - GAS TAX (20)	120,000	120,000	-	120,000	120,000
4921	TRANSFERS IN - PSAF (21)	110,000	110,000	110,000	105,000	120,000
4922	TRANSFERS IN - SLESF (22)	140,000	140,000	140,000	140,000	140,000
4929	TRANSFERS IN - TRAFFIC SAFETY (29)	5,000	5,000	5,000	5,000	5,000
4930	TRANSFERS IN - CRF (55)	-	-	-	246,043	-
4931	TRANSFERS IN - ARPA (56)	-	-	-	600,000	1,518,558
	TRANSFERS IN TOTAL	375,000	375,000	255,000	1,216,043	1,903,558
		1,761,464				
	TOTALS	17,603,504	18,879,068	20,023,569	21,348,825	22,677,715



FY 2022-23, FY 2023-24

General Fund Expenditures



City of Los Alamitos
General Fund Expenditure - City Council
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
10-510-5102	REGULAR SALARIES	24,438	24,000	24,000	24,000	24,000
10-510-5130	MEDICARE	354	365	365	365	365
10-510-5151	PART-TIME RETIREMENT	734	700	700	700	700
10-510-5162	LIFE INSURANCE	-	-	-	-	-
10-510-5201	SUPPLIES	3,697	3,125	3,759	3,125	3,125
10-510-5205	POSTAGE	21	300	300	300	300
10-510-5207	TRAVEL & TRAINING	700	6,000	6,000	6,000	6,000
10-510-5209	DUES & SUBSCRIPTIONS	14,541	14,280	14,280	14,280	14,280
10-510-5235	ADVERTISING	1,641	3,125	4,167	3,125	3,125
10-510-5237	EMPLOYEE SERVICE AWARDS	-	3,400	-	3,400	3,400
10-510-5238	COMMISSIONER APPRECIATION	526	5,000	-	5,000	5,000
10-510-5246	MEETING CABLECASTING	5,000	5,000	5,000	5,000	5,000
10-510-5287	TECHNOLOGY INTRNL SRVC CHG	1,600	1,600	1,600	1,600	1,600
TOTALS		53,252	66,895	60,171	66,895	66,895
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	25,526	25,065	25,065	25,065	25,065
	MATERIALS, SUPPLIES, & SERVICES	27,726	41,830	35,106	41,830	41,830
TOTALS		53,252	66,895	60,171	66,895	66,895



City of Los Alamitos
General Fund Expenditure - Administration
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
10-511-5101	SALARIES - FULL-TIME	374,446	476,966	453,508	430,072	514,054
10-511-5103	SALARIES - PART-TIME	32,764	51,400	51,400	52,000	52,000
10-511-5118	CAR ALLOWANCE	12,000	12,000	12,000	15,600	15,600
10-511-5119	CELL ALLOWANCE	1,560	1,920	1,920	1,920	1,920
10-511-5126	SICK CONVERSION	1,708	1,800	1,664	1,800	1,800
10-511-5127	VACATION CONVERSION	3,099	4,000	11,619	12,000	12,000
10-511-5130	MEDICARE	6,170	6,959	6,020	7,606	7,714
10-511-5150	RETIREMENT	172,463	221,488	198,216	162,361	233,625
10-511-5151	PART-TIME RETIREMENT	745	2,056	1,304	2,080	2,080
10-511-5161	HEALTH INSURANCE	47,717	63,384	46,194	48,396	48,396
10-511-5162	LIFE INSURANCE	949	1,297	1,132	1,297	1,297
10-511-5163	DISABILITY INSURANCE	832	2,060	1,088	1,310	1,310
10-511-5201	SUPPLIES	5,706	8,000	8,000	11,500	11,500
10-511-5205	POSTAGE	13	100	100	100	100
10-511-5207	TRAVEL & TRAINING	1,437	5,000	5,000	5,000	5,000
10-511-5209	DUES & SUBSCRIPTIONS	2,021	1,800	3,205	8,871	8,871
10-511-5229	TUITION REIMB	6,820	-	1,686	-	-
10-511-5233	ELECTION EXPENSE	18,893	40,000	40,000	40,000	5,000
10-511-5235	ADVERTISING	1,595	2,500	2,500	2,500	2,500
10-511-5242	COMMUNICATION CHARGES	21,280	16,500	16,500	16,500	16,500
10-511-5260	CONTRACTUAL SERVICES	44,950	100,000	100,000	200,000	200,000
10-511-5266	CODIFICATION SERVICE	2,294	10,000	10,000	10,000	10,000
10-511-5286	GARAGE INTERNAL SRVC CHG	1,068	1,210	1,210	1,210	1,210
10-511-5287	TECHNOLOGY INTRNL SRVC CHG	19,200	20,900	20,900	20,900	10,450
TOTALS		779,730	1,051,340	995,166	1,053,023	1,162,927

SUMMARY BY FUNCTION:

SALARIES & BENEFITS	654,453	845,330	786,065	736,442	891,796
MATERIALS, SUPPLIES, & SERVICES	125,277	206,010	209,101	316,581	271,131
TOTALS	779,730	1,051,340	995,166	1,053,023	1,162,927



City of Los Alamitos
General Fund Expenditure - Finance
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
10-512-5101	SALARIES - FULL-TIME	259,974	282,299	264,522	380,656	395,005
10-512-5103	SALARIES - PART-TIME	-	55,619	-	-	-
10-512-5118	CAR ALLOWANCE	3,600	3,600	3,600	3,600	3,600
10-512-5119	CELL ALLOWANCE	1,050	1,080	1,080	1,440	1,440
10-512-5120	OVERTIME	142	1,500	4,000	1,500	1,500
10-512-5126	SICK CONVERSION	1,467	1,500	1,500	1,500	1,500
10-512-5127	VACATION CONVERSION	2,623	4,000	3,730	4,000	4,000
10-512-5130	MEDICARE	3,928	6,201	3,427	3,473	3,519
10-512-5150	RETIREMENT	80,894	85,481	74,369	101,969	107,543
10-512-5151	PART-TIME RETIREMENT	-	2,086	-	-	-
10-512-5161	HEALTH INSURANCE	31,211	39,456	39,456	52,276	53,990
10-512-5162	LIFE INSURANCE	695	645	656	739	739
10-512-5163	DISABILITY INSURANCE	832	1,077	824	1,523	1,580
10-512-5201	SUPPLIES	5,056	4,000	6,000	7,000	7,000
10-512-5205	POSTAGE	6,408	5,640	5,640	6,000	6,500
10-512-5207	TRAVEL & TRAINING	770	2,200	2,200	2,500	2,500
10-512-5209	DUES & SUBSCRIPTIONS	1,678	1,140	1,140	1,400	1,400
10-512-5217	INSURANCE ADMIN COST	2,338	2,400	2,526	2,600	2,700
10-512-5218	EAP PROGRAM	267	271	242	300	300
10-512-5219	PRE-EMPLOYMENT EXPENSE	-	-	-	-	-
10-512-5220	ORAL BOARD EXPENSE	-	-	-	-	-
10-512-5222	SANITATION DIST USER FEE	8,153	8,397	8,238	8,400	8,500
10-512-5229	TUITION REIMBURSEMENT	-	2,200	2,200	2,500	2,500
10-512-5235	ADVERTISING	900	1,800	1,800	1,800	1,800
10-512-5260	CONTRACTUAL SERVICES	121,917	73,695	156,556	109,000	111,180
10-512-5262	ANIMAL CONTROL CONTRACT	78,489	76,085	75,908	77,000	78,000
10-512-5263	AUDIT SERVICES	28,470	30,912	30,912	31,530	32,161
10-512-5280	LEASED EQUIPMENT	16,690	14,312	14,312	14,312	14,312
10-512-5286	GARAGE INTERNAL SRVC CHG	1,072	1,210	1,210	1,210	1,210
10-512-5287	TECHNOLOGY INTRNL SRVC CHG	16,000	17,100	17,100	17,100	17,100
10-512-5290	MAINTENANCE-OFFICE EQUIP	1,000	-	-	-	-
TOTALS		675,624	725,906	723,148	835,327	861,579
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	386,416	484,544	397,164	552,675	574,416
	MATERIALS, SUPPLIES, & SERVICES	289,208	241,362	325,984	282,652	287,163
TOTALS		675,624	725,906	723,148	835,327	861,579



City of Los Alamitos
General Fund Expenditure - City Attorney
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
10-513-5249	PROSECUTION SERVICES	29,546	-	19,967	20,000	20,000
10-513-5261	LEGAL SERVICES	158,715	156,000	156,000	156,000	156,000
10-513-5264	LITIGATION	17,088	20,000	-	20,000	20,000
TOTALS		205,349	176,000	175,967	196,000	196,000

SUMMARY BY FUNCTION:

SALARIES & BENEFITS	-	-	-	-	-
MATERIALS, SUPPLIES, & SERVICES	205,349	176,000	175,967	196,000	196,000
TOTALS	205,349	176,000	175,967	196,000	196,000



City of Los Alamitos
General Fund Expenditure - Police
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
Police Administration						
10-521-5101	SALARIES - FULLTIME	544,271	662,765	630,844	703,893	716,975
10-521-5104	HOLIDAY PAY	-	-	-	-	-
10-521-5114	EDUCATIONAL INCENTIVE	-	-	-	-	-
10-521-5117	UNIFORM ALLOWANCE	-	-	-	-	-
10-521-5119	CELL ALLOWANCE	1,020	1,800	1,800	1,800	1,800
10-521-5120	OVERTIME	44	500	-	500	500
10-521-5126	SICK CONVERSION	11,776	5,000	1,835	5,000	5,000
10-521-5127	VACATION CONVERSION	22,124	5,000	3,096	5,000	5,000
10-521-5130	MEDICARE	8,159	9,370	9,171	10,558	10,755
10-521-5150	RETIREMENT	294,732	329,781	372,821	384,098	396,833
10-521-5161	HEALTH INSURANCE	47,496	63,384	51,672	55,872	55,872
10-521-5162	LIFE INSURANCE	1,240	1,945	1,694	1,619	1,649
10-521-5163	DISABILITY INSURANCE	1,132	1,638	1,474	1,478	1,506
10-521-5201	SUPPLIES	6,558	12,000	12,000	12,000	12,000
10-521-5205	POSTAGE	220	1,500	-	-	-
10-521-5206	UNIFORMS	580	1,500	4,000	4,000	1,500
10-521-5207	TRAVEL	1,962	8,000	10,000	8,000	8,000
10-521-5208	TRAINING	11,675	23,000	8,000	8,000	8,000
10-521-5209	DUES & SUBSCRIPTIONS	10,529	12,000	150	6,000	6,000
10-521-5229	TUITION REIMBURSEMENT	-	3,000	-	3,000	3,000
10-521-5260	CONTRACTUAL SERVICES	9,551	10,000	8,052	10,000	10,000
10-521-5280	LEASED EQUIPMENT	3,070	5,000	2,418	5,000	5,000
10-521-5281	REAL PROPERTY LEASE	6,000	6,000	6,000	6,000	6,000
10-521-5286	GARAGE INTERNAL SRVC CHG	27,000	31,460	31,460	31,460	31,460
10-521-5287	TECHNOLOGY INTRNL SRVC CHG	9,600	12,350	12,350	12,350	12,350
10-521-5288	POLICE CAPITAL SRVC CHG	40,000	40,000	40,000	40,000	40,000
Division Total		1,058,739	1,251,993	1,208,837	1,315,629	1,339,199
Patrol						
10-522-5101	SALARIES - FULLTIME	1,389,194	1,635,986	1,597,478	1,738,333	1,913,310
10-522-5103	SALARIES - PART-TIME	2,010	-	298	44,000	44,000
10-522-5104	HOLIDAY PAY	60,488	69,388	68,749	76,002	77,902
10-522-5105	BILINGUAL PAY	-	-	-	1,200	1,200
10-522-5111	SPECIAL SKILL PAY	7,397	5,822	3,164	24,921	24,921
10-522-5114	EDUCATIONAL INCENTIVE	31,406	43,219	28,523	70,019	70,019
10-522-5115	FIELD TRAINING PAY	991	2,500	660	2,500	2,500
10-522-5117	UNIFORM ALLOWANCE	15,500	16,000	15,000	20,000	20,000
10-522-5120	OVERTIME	274,457	300,000	225,000	150,000	150,000
10-522-5126	SICK CONVERSION	6,581	12,000	12,000	12,000	12,000
10-522-5127	VACATION CONVERSION	8,243	7,500	7,500	7,500	7,500
10-522-5130	MEDICARE	25,811	25,671	25,158	25,787	26,432
10-522-5150	RETIREMENT	706,955	904,787	1,046,557	1,098,337	1,125,795
10-522-5151	PART TIME RETIREMENT	75	-	11	1,430	1,430
10-522-5161	HEALTH INSURANCE	191,905	235,464	166,752	209,280	209,280
10-522-5162	LIFE INSURANCE	2,352	3,672	3,713	3,960	3,960
10-522-5201	SUPPLIES & SAFETY EQUIPMENT	16,628	20,000	100,000	20,000	20,000
10-522-5202	ARSENAL	21,271	24,500	30,000	30,000	30,000
10-522-5206	UNIFORMS	2,310	-	10,000	5,000	5,000
10-522-5207	TRAVEL	47	-	860	1,000	1,000
10-522-5208	TRAINING	-	-	-	12,000	12,000
10-522-5229	TUITION REIMBURSEMENT	810	5,000	4,000	4,000	4,000
10-522-5243	TELECOMMUNICATION CHARGES	4,484	4,800	3,802	4,800	4,800
10-522-5245	CELL PHONE	3,149	9,572	5,200	11,372	11,372
10-522-5260	CONTRACTUAL SERVICES	5,242	8,600	8,600	8,600	8,600
10-522-5270	BOOKING FEES	2,000	-	-	-	-
10-522-5286	GARAGE INTERNAL SRVC CHG	87,498	89,540	89,540	89,540	89,540
10-522-5287	TECHNOLOGY INTRNL SRVC CHG	16,000	24,700	24,700	24,700	24,700
Division Total		2,882,804	3,464,721	3,477,265	3,696,281	3,901,261



City of Los Alamitos
General Fund Expenditure - Police
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
Investigation						
10-523-5101	SALARIES - FULLTIME	224,908	312,998	311,494	450,953	462,227
10-523-5103	SALARIES - PART-TIME	51,653	52,000	16,152	20,000	20,000
10-523-5104	HOLIDAY PAY	9,429	13,242	13,367	13,367	13,701
10-523-5111	SPECIAL SKILL PAY	2,540	3,087	6,327	6,327	6,327
10-523-5113	SPECIAL ASSIGNMENT PAY	11,490	11,144	9,470	9,470	9,470
10-523-5114	EDUCATIONAL INCENTIVE	11,703	11,144	4,720	13,127	13,127
10-523-5117	UNIFORM ALLOWANCE	2,000	3,000	3,000	3,000	3,000
10-523-5119	CELL ALLOWANCE	810	-	-	-	-
10-523-5120	OVERTIME	23,645	30,000	30,000	30,000	30,000
10-523-5126	SICK CONVERSION	3,127	3,200	3,004	3,200	3,200
10-523-5127	VACATION CONVERSION	-	1,500	1,500	1,500	1,500
10-523-5130	MEDICARE	4,700	5,158	5,238	6,764	6,933
10-523-5150	RETIREMENT	169,076	187,097	187,097	301,200	308,730
10-523-5151	PART TIME RETIREMENT	-	2,080	2,080	750	750
10-523-5161	HEALTH INSURANCE	9,088	46,584	38,136	52,284	52,284
10-523-5162	LIFE INSURANCE	195	743	743	743	743
10-523-5201	SUPPLIES	4,994	3,500	3,500	3,500	3,500
10-523-5207	TRAVEL	1,161	3,000	2,818	3,000	3,000
10-523-5208	TRAINING	-	-	6,000	6,000	6,000
10-523-5209	DUES & SUBSCRIPTIONS	2,773	5,500	4,022	5,500	5,500
10-523-5245	CELL PHONE	593	1,728	1,728	1,800	1,800
10-523-5286	GARAGE INTERNAL SRVC CHG	29,876	31,460	31,460	31,460	31,460
10-523-5287	TECHNOLOGY INTRNL SRVC CHG	8,000	9,500	9,500	9,500	9,500
Division Total		571,761	740,665	691,356	973,445	992,752
Records						
10-524-5101	SALARIES - FULLTIME	107,136	113,515	168,483	167,752	171,107
10-524-5103	SALARIES - PART-TIME	28,078	33,686	42,740	123,000	123,000
10-524-5117	UNIFORM ALLOWANCE	1,300	1,300	1,300	2,600	2,600
10-524-5119	CELL ALLOWANCE	720	720	720	1,080	1,080
10-524-5120	OVERTIME	1,061	3,000	1,638	3,000	3,000
10-524-5126	SICK CONVERSION	1,174	1,200	599	1,200	1,200
10-524-5127	VACATION CONVERSION	-	2,000	-	2,000	2,000
10-524-5130	MEDICARE	2,006	1,646	1,646	2,516	2,567
10-524-5150	RETIREMENT	8,570	34,555	34,555	36,550	37,281
10-524-5151	PART-TIME RETIREMENT	1,027	1,347	1,688	4,613	4,613
10-524-5161	HEALTH INSURANCE	26,104	31,056	23,382	27,641	27,641
10-524-5162	LIFE INSURANCE	225	330	330	330	330
10-524-5163	DISABILITY INSURANCE	508	655	655	655	655
10-524-5201	SUPPLIES	6,358	4,500	2,036	4,500	4,500
10-524-5206	UNIFORMS	360	1,300	3,200	4,500	4,500
10-524-5207	TRAVEL	-	-	1,000	1,000	1,000
10-524-5208	TRAINING	-	2,000	5,000	5,000	5,000
10-524-5209	DUES & SUBSCRIPTIONS	50	500	176	500	500
10-524-5286	GARAGE INTERNAL SRVC CHG	4,268	4,840	4,840	4,840	4,840
10-524-5287	TECHNOLOGY INTRNL SRVC CHG	8,000	13,300	13,300	13,300	13,300
Division Total		196,945	251,450	307,288	406,577	410,713



City of Los Alamitos
General Fund Expenditure - Police
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
Communication Technologies						
10-525-5201	SUPPLIES	-	-			
10-525-5240	TELEPHONE	7,916	20,000	3,408	3,408	3,408
10-525-5242	COMMUNICATION CHARGES	1,476	1,500	814	1,500	1,500
10-525-5260	CONTRACTUAL SERVICES	15,199	13,800	23,000	23,000	23,000
10-525-5272	WEST-COMM CONTRACTUAL	694,995	704,418	704,418	718,506	732,876
10-525-5291	MAINTENANCE - COMMUNICATIONS	36,806	35,000	30,968	35,000	35,000
10-525-5292	MAINTENANCE - COMPUTERS	4,250	4,000	4,000	4,000	4,000
	Division Total	760,642	778,718	766,608	785,414	799,784
Community Outreach						
10-526-5101	SALARIES - FULLTIME	52,369	56,224	56,122	56,868	57,625
10-526-5103	SALARIES - PART-TIME	-	-	3,896	-	-
10-526-5117	UNIFORM ALLOWANCE	650	650	650	650	650
10-526-5120	OVERTIME	481	1,400	418	-	-
10-526-5126	SICK CONVERSION	99	100	-	100	100
10-526-5130	MEDICARE	769	815	842	853	864
10-526-5150	RETIREMENT	4,354	17,114	17,114	18,571	18,942
10-526-5151	PART-TIME RETIREMENT	-	-	292	-	-
10-526-5161	HEALTH INSURANCE	13,938	15,528	15,528	7,252	7,252
10-526-5162	LIFE INSURANCE	185	165	184	199	202
10-526-5163	DISABILITY INSURANCE	277	328	264	301	305
10-526-5201	SUPPLIES	291	8,000	30,000	10,000	10,000
10-526-5206	UNIFORMS	-	-	1,500	5,000	5,000
10-526-5207	TRAVEL	-	-	-	1,000	1,000
10-526-5208	TRAINING	-	1,000	1,019	2,000	2,000
10-526-5209	DUES & SUBSCRIPTIONS	30	200	240	200	200
10-526-5245	CELL PHONE	493	500	500	1,000	1,000
	Division Total	73,936	102,024	128,569	103,995	105,141
Youth Programs						
10-527-5101	SALARIES - FULLTIME	-	90,126	-	92,568	94,882
10-527-5104	HOLIDAY PAY	-	3,813	-	4,006	3,813
10-527-5113	SPECIAL ASSIGNMENT PAY	-	4,425	-	4,628	4,425
10-527-5114	EDUCATIONAL INCENTIVE	-	1,320	-	1,320	1,320
10-527-5117	UNIFORM ALLOWANCE	-	1,000	-	1,000	1,000
10-527-5120	OVERTIME	-	6,500	-	6,500	6,500
10-527-5126	SICK CONVERSION	-	1,000	-	1,000	1,000
10-527-5127	VACATION CONVERSION	-	5,000	-	5,000	5,000
10-527-5130	MEDICARE	-	1,466	-	1,466	1,466
10-527-5150	RETIREMENT	(237)	34,400	-	38,397	39,165
10-527-5161	HEALTH INSURANCE	-	8,400	-	8,400	8,400
10-527-5162	LIFE INSURANCE	-	248	-	248	253
10-527-5201	SUPPLIES	-	250	-	1,000	1,000
10-527-5207	TRAVEL	-	1,200	-	1,200	1,200
10-527-5208	TRAINING	-	5,000	-	5,000	5,000
10-527-5209	DUES & SUBSCRIPTIONS	-	500	-	500	500
10-527-5234	POLICE EXPLORERS PROGRAM	-	-	-	-	-
10-527-5243	TELECOMMUNICATION CHARGES	-	500	-	500	500
	Division Total	(237)	166,868	-	172,733	175,424



City of Los Alamitos
General Fund Expenditure - Police
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
Traffic						
10-528-5101	SALARIES - FULLTIME	-	90,126	-	92,568	94,882
10-528-5103	SALARIES - PART-TIME	63,190	127,547	59,996	123,000	123,000
10-528-5104	HOLIDAY PAY	-	3,813	-	4,006	4,006
10-528-5113	SPECIAL ASSIGNMENT PAY	-	4,425	-	4,628	4,628
10-528-5114	EDUCATIONAL INCENTIVE	-	4,425	-	4,425	4,425
10-528-5117	UNIFORM ALLOWANCE	-	1,000	-	1,000	1,000
10-528-5120	OVERTIME	-	10,000	-	10,000	10,000
10-528-5126	SICK CONVERSION	-	1,000	-	1,000	1,000
10-528-5127	VACATION CONVERSION	-	-	-	-	-
10-528-5130	MEDICARE	913	3,357	560	3,357	3,441
10-528-5150	RETIREMENT	255	35,487	-	39,636	40,627
10-528-5151	PART-TIME RETIREMENT	2,380	5,102	2,400	4,920	4,920
10-528-5161	HEALTH INSURANCE	-	15,528	-	8,400	8,400
10-528-5162	LIFE INSURANCE	-	248	-	248	254
10-528-5201	SUPPLIES	2,123	8,500	54	8,500	8,500
10-528-5206	UNIFORMS	582	1,000	1,288	1,000	1,000
10-528-5207	TRAVEL	350	-	-	1,000	1,000
10-528-5208	TRAINING	-	-	-	5,000	5,000
10-528-5209	DUES & SUBSCRIPTIONS	-	-	-	250	250
10-528-5260	CONTRACTUAL SERVICES	238,659	210,000	158,530	210,000	210,000
10-528-5269	CITATION PROCESSING	4,067	10,000	3,344	10,000	10,000
10-528-5286	GARAGE INTERNAL SRVC CHG	4,272	4,840	4,840	4,840	4,840
10-528-5287	TECHNOLOGY INTRNL SRVC CHG	1,600	1,900	1,900	1,900	1,900
Division Total		318,391	539,298	232,912	539,678	543,073
Emergency Preparedness						
10-529-5103	SALARIES - PART-TIME	61,691	58,250	51,338	-	-
10-529-5119	CELL PHONE ALLOWANCE	-	-	180	-	-
10-529-5120	OVERTIME	360	-	-	-	-
10-529-5130	MEDICARE	916	850	770	-	-
10-529-5151	PART-TIME RETIREMENT	-	2,330	-	-	-
10-529-5201	SUPPLIES	1,986	10,000	1,810	10,000	10,000
10-529-5208	TRAINING	-	-	-	1,000	1,000
10-529-5230	CERT	-	1,000	-	1,000	1,000
10-529-5250	INFRASTRUCTURE	-	1,500	-	-	-
10-529-5260	CONTRACTUAL SERVICES	10,668	6,500	-	-	-
Division Total		75,621	80,430	54,098	12,000	12,000
DEPARTMENT TOTALS		5,938,602	7,376,168	6,866,933	8,005,752	8,279,348
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	4,560,222	5,885,690	5,395,408	6,487,225	6,748,952
	MATERIALS, SUPPLIES, & SERVICES	1,378,380	1,490,478	1,471,525	1,518,526	1,530,396
TOTALS		5,938,602	7,376,168	6,866,933	8,005,752	8,279,348



City of Los Alamitos
General Fund Expenditure - Development Services
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
Comm Dev / PW Administration						
10-531-5101	SALARIES - FULLTIME	125,691	216,411	233,881	580,480	608,269
10-531-5103	SALARIES - PART TIME	-	-	-	69,972	73,481
10-531-5118	CAR ALLOWANCE	3,300	1,800	1,800	3,600	3,600
10-531-5119	CELL ALLOWANCE	525	900	900	1,080	1,080
10-531-5120	OVERTIME	809	500	1,300	1,400	1,400
10-531-5126	SICK CONVERSION	680	2,000	922	1,200	1,200
10-531-5127	VACATION CONVERSION	3,203	2,500	5,855	8,500	8,500
10-531-5130	MEDICARE	1,857	3,084	3,431	9,899	10,373
10-531-5150	RETIREMENT	65,321	92,999	78,997	180,813	193,396
10-531-5151	PART TIME RETIREMENT	-	-	-	2,799	2,939
10-531-5161	HEALTH INSURANCE	9,025	35,256	18,845	59,652	59,652
10-531-5162	LIFE INSURANCE	403	682	682	1,680	1,702
10-531-5163	DISABILITY INSURANCE	670	819	819	1,966	1,992
10-531-5201	SUPPLIES	7,575	4,000	15,575	16,500	4,000
10-531-5205	POSTAGE	55	5,000	2,500	3,000	5,000
10-531-5207	TRAVEL & TRAINING	976	2,600	1,500	5,300	2,600
10-531-5209	DUES & SUBSCRIPTIONS	716	1,000	-	1,000	1,000
10-531-5229	TUITION REIMBURSEMENT	2,636	5,800	-	6,000	6,000
10-531-5235	ADVERTISING	501	500	10,000	11,000	11,000
10-531-5260	CONTRACTUAL SERVICES	26,110	30,000	30,000	160,978	142,358
10-531-5287	TECHNOLOGY INTRNL SRVC CHG	16,000	16,150	16,150	16,150	16,150
Division Total		266,053	422,001	423,157	1,142,969	1,155,692
Planning						
10-532-5101	SALARIES - FULLTIME	80,934	83,113	83,663	84,776	85,903
10-532-5103	SALARIES - PART TIME	7,256	67,648	67,274	-	-
10-532-5120	OVERTIME	799	750	1,800	1,800	1,800
10-532-5126	SICK CONVERSION	698	700	713	800	800
10-532-5130	MEDICARE	1,274	1,196	1,218	1,196	1,196
10-532-5150	RETIREMENT	46,080	46,459	36,963	37,455	48,630
10-532-5151	PART TIME RETIREMENT	202	2,706	2,706	-	-
10-532-5161	HEALTH INSURANCE	8,285	15,228	8,256	8,472	8,472
10-532-5162	LIFE INSURANCE	113	165	165	144	146
10-532-5163	DISABILITY INSURANCE	277	1,316	328	349	354
10-532-5201	SUPPLIES	1,086	-	13,521	-	-
10-532-5205	POSTAGE	68	1,000	1,000	1,000	1,000
10-532-5207	TRAVEL & TRAINING	-	3,000	1,000	1,000	1,150
10-532-5209	DUES & SUBSCRIPTIONS	-	350	434	350	434
10-532-5235	ADVERTISING	3,841	3,000	7,500	7,500	8,625
10-532-5245	CELL ALLOWANCE	360	360	360	360	360
10-532-5260	CONTRACTUAL SERVICES	11,934	-	-	-	-
10-532-5260.1250	GENERAL PLAN	-	-	-	-	-
10-532-5260.1260	ZONING CODE UPDATE	-	-	-	-	-
10-532-5260.1270	ECONOMIC DEV STUDIES	-	30,000	-	-	-
10-532-5260.1280	AUTOMATION SERVICES	9,656	31,100	31,100	34,210	37,631
10-532-5260.1290	HOUSING ELEMENT	14,992	68,189	68,189	70,000	-
10-532-5287	TECHNOLOGY INTRNL SRVC CHG	4,800	5,700	5,700	5,700	5,700
Division Total		192,655	361,980	331,890	255,111	202,201



City of Los Alamitos
General Fund Expenditure - Development Services
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
Neighborhood Preservation						
10-533-5101	SALARIES - FULLTIME	-	-	-	60,362	60,982
10-533-5103	SALARIES - PART TIME	59,961	100,606	81,854	77,359	48,195
10-533-5130	MEDICARE	853	2,012	1,274	2,427	1,853
10-532-5150	RETIREMENT	-	-	-	13,641	13,967
10-533-5151	PART-TIME RETIREMENT	2,206	4,024	3,296	3,094	1,928
10-533-5161	HEALTH INSURANCE	-	-	-	8,400	8,400
10-533-5162	LIFE INSURANCE	-	-	-	165	165
10-533-5163	DISABILITY INSURANCE	-	-	-	328	328
10-533-5201	SUPPLIES	2,117	2,500	2,500	2,500	2,875
10-533-5207	TRAVEL & TRAINING	-	300	300	2,000	2,300
10-533-5209	DUES & SUBSCRIPTIONS	788	400	300	300	300
10-533-5245	CELL PHONE	722	1,080	1,400	1,400	1,400
10-533-5260	CONTRACTUAL SERVICES	1,833	-	5,000	5,000	5,000
10-533-5265	COMPLIANCE SERVICES	710	2,000	-	2,000	2,000
10-533-5286	GARAGE INTERNAL SRVC CHG	4,272	4,840	4,840	4,840	4,840
10-533-5287	TECHNOLOGY INTRNL SRVC CHG	8,000	8,280	8,280	8,280	8,280
	Division Total	81,462	126,042	109,044	192,097	162,813
Building Inspection						
10-534-5201	SUPPLIES	266	-	-	-	-
10-534-5209	DUES & SUBSCRIPTIONS	-	-	-	-	-
10-534-5260	CONTRACTUAL SERVICES	313,976	348,950	348,950	348,950	348,950
10-534-5267	INSPECTION/PLAN CHECKS	-	3,000	3,000	3,000	3,000
10-534-5287	TECHNOLOGY INTRNL SRVC CHG	4,800	4,750	4,750	4,750	4,750
	Division Total	319,042	356,700	356,700	356,700	356,700
NPDES						
10-537-5288	NPDES PERMIT	28,238	28,000	28,000	28,000	28,000
10-537-5289	NPDES PLAN CONTRACT	52,094	37,000	37,000	37,000	37,000
	Division Total	80,332	65,000	65,000	65,000	65,000
Street Maintenance						
10-542-5101	SALARIES - FULLTIME	225,717	267,880	261,680	178,256	180,627
10-542-5109	ON CALL PAY	7,545	8,000	6,000	6,400	6,400
10-542-5117	UNIFORM ALLOWANCE	2,600	3,705	5,942	2,850	2,850
10-542-5120	OVERTIME	3,298	12,000	5,500	5,500	5,500
10-542-5126	SICK CONVERSION	1,202	2,000	1,121	1,200	1,380
10-542-5127	VACATION CONVERSION	5,580	4,500	7,805	8,000	9,200
10-542-5130	MEDICARE	3,598	3,861	3,691	2,613	2,685
10-542-5150	RETIREMENT	72,376	133,718	96,720	59,350	61,715
10-542-5161	HEALTH INSURANCE	51,414	66,312	56,875	39,186	39,186
10-542-5162	LIFE INSURANCE	492	743	809	495	495
10-542-5163	DISABILITY INSURANCE	1,109	1,475	1,393	983	996
10-542-5201	SUPPLIES	17,260	10,000	13,500	13,500	15,525
10-542-5206	UNIFORMS	3,170	4,000	4,000	3,000	3,450
10-542-5207	TRAVEL & TRAINING	-	-	75	-	-
10-542-5209	DUES & SUBSCRIPTIONS	-	-	-	-	-
10-542-5245	CELL PHONE	2,955	3,000	2,500	2,500	2,500
10-542-5252	ELECTRICITY-ST LIGHTS	151,208	150,000	150,000	219,731	252,690
10-542-5255	NATURAL GAS	-	-	-	-	-
10-542-5256	WATER	64,064	60,000	68,060	78,269	9,009
10-542-5286	GARAGE INTERNAL SRVC CHG	44,820	41,140	41,140	45,980	45,980
10-542-5287	TECHNOLOGY INTRNL SRVC CHG	1,600	1,900	1,900	1,900	1,900
10-542-5294	MAINTENANCE-TRAFFIC SIGNALS	41,150	60,000	71,000	71,000	71,000
10-542-5295	MAINTENANCE - STREETS	40,297	35,000	174,000	260,800	299,920
	Division Total	741,455	869,234	973,711	1,001,513	1,013,007



City of Los Alamitos
General Fund Expenditure - Development Services
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
Park Maintenance						
10-543-5101	SALARIES - FULLTIME	63,710	90,763	105,186	240,607	260,080
10-543-5103	SALARIES - PART-TIME	17,728	19,451	29,021	66,589	71,107
10-543-5109	ON CALL PAY	1,655	1,640	3,690	7,600	7,600
10-543-5112	SPECIAL CERT PAY	(976)	3,500	902	1,025	1,025
10-543-5117	UNIFORM ALLOWANCE	650	1,430	1,430	3,925	3,925
10-543-5120	OVERTIME	1,510	4,000	5,500	5,500	6,325
10-543-5126	SICK CONVERSION	739	1,200	1,194	2,500	2,875
10-543-5127	VACATION CONVERSION	3,362	4,500	-	4,500	5,175
10-543-5130	MEDICARE	1,193	1,598	1,538	3,945	4,107
10-543-5150	RETIREMENT	71,292	27,290	25,462	59,350	61,715
10-543-5151	PART TIME RETIREMENT	630	778	696	2,664	2,844
10-543-5161	HEALTH INSURANCE	15,552	19,728	20,217	51,540	51,540
10-543-5162	LIFE INSURANCE	123	248	248	248	251
10-543-5163	DISABILITY INSURANCE	277	620	492	492	499
10-543-5201	SUPPLIES	61,530	1,000	2,396	4,200	4,830
10-543-5203	SUPPLIES/McAULIFFE	414	-	-	-	-
10-543-5206	UNIFORMS	1,509	-	-	-	-
10-543-5207	TRAVEL & TRAINING	-	-	-	-	-
10-543-5245	CELL PHONE	-	180	-	-	-
10-543-5250	ELECTRICITY-BUILDINGS	1,453	2,000	2,000	2,500	2,875
10-543-5251	ELECTRICITY - PARKS	2,697	5,000	5,000	6,250	7,188
10-543-5254	ELECTRICITY-McAULIFFE	689	3,000	3,000	3,750	4,313
10-543-5256	WATER	101,437	100,000	100,000	150,000	172,500
10-543-5257	WATER - McAULIFFE PARK	25,077	-	13,000	-	-
10-543-5260	CONTRACTUAL SERVICES	103,910	99,000	105,250	125,000	143,750
10-543-5271	TREE TRIMMING	9,104	67,000	67,000	67,000	67,000
10-543-5281	REAL PROPERTY LEASE	1,925	4,000	1,925	2,995	3,027
10-543-5286	GARAGE INTERNAL SRVC CHG	26,137	26,620	26,620	26,620	26,620
10-543-5287	TECHNOLOGY INTRNL SRVC CHG	1,600	1,900	1,900	1,900	1,900
10-543-5298	MAINT - FIELDS/FENCING/FACIL	1,154	-	-	-	-
10-543-5299	MAINTENANCE-OTHER	18,723	32,000	61,400	70,500	81,075
Division Total		534,804	518,446	585,067	911,198	994,146
Facility Maintenance						
10-544-5101	SALARIES - FULLTIME	54,693	72,300	77,714	27,248	76,515
10-544-5103	SALARIES - PART-TIME	31,317	-	13,850	17,646	18,533
10-544-5109	ON CALL PAY	1,655	820	1,260	1,230	1,230
10-544-5117	UNIFORM ALLOWANCE	650	1,495	1,495	775	775
10-544-5120	OVERTIME	1,650	2,000	1,292	2,000	2,000
10-544-5126	SICK CONVERSION	636	650	650	650	650
10-544-5127	VACATION CONVERSION	1,856	1,000	4,123	1,500	1,725
10-544-5130	MEDICARE	1,328	1,041	1,141	1,156	1,156
10-544-5150	RETIREMENT	31,320	40,241	35,001	11,783	40,139
10-544-5151	PART-TIME RETIREMENT	1,169	-	596	706	741
10-544-5161	HEALTH INSURANCE	15,325	23,292	12,650	3,882	3,882
10-544-5162	LIFE INSURANCE	123	248	248	248	248
10-544-5163	DISABILITY INSURANCE	277	492	492	492	492
10-544-5201	SUPPLIES	34,595	15,000	15,000	15,000	17,250
10-544-5206	UNIFORMS	768	-	-	-	-
10-544-5250	ELECTRICITY - BUILDINGS	60,827	80,000	140,000	120,000	138,000
10-544-5253	ELECTRICITY-PUMP STATION	256	3,000	600	600	600
10-544-5255	NATURAL GAS	3,822	3,000	3,000	3,000	3,450
10-544-5256	WATER	10,845	12,000	12,000	13,800	15,870
10-544-5260	CONTRACTUAL SERVICES	-	-	-	-	-
10-544-5293	MAINTENANCE-BUILDINGS	28,132	55,000	138,000	100,000	115,000
10-544-5297	MAINTENANCE-PUMP STATION	-	1,500	-	-	-
10-544-5299	MAINTENANCE-OTHER	3,380	-	-	-	-
Division Total		284,624	313,079	459,112	321,716	438,256



City of Los Alamitos
General Fund Expenditure - Development Services
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
Economic Development						
10-545-5101	SALARIES - FULLTIME				-	-
10-545-5103	SALARIES - PART TIME				-	-
10-545-5130	MEDICARE				-	-
10-545-5150	RETIREMENT				-	-
10-545-5151	PART-TIME RETIREMENT				-	-
10-545-5161	HEALTH INSURANCE				-	-
10-545-5201	SUPPLIES				-	-
10-545-5207	TRAVEL & TRAINING				-	-
10-545-5209	DUES & SUBSCRIPTIONS				500	575
10-545-5245	CELL PHONE				360	360
10-545-5260	CONTRACTUAL SERVICES				-	-
10-545-5286	GARAGE INTERNAL SRVC CHG				4,840	4,840
10-545-5287	TECHNOLOGY INTRNL SRVC CHG				1,900	1,900
	Division Total	-	-	-	7,600	7,675
City Engineer						
10-548-5201	SUPPLIES	-	-	-	-	-
10-548-5260	CONTRACTUAL SERVICES	85,580	78,000	78,000	78,000	78,000
10-548-5261	TRAFFIC ENGINEERING	56,396	50,000	50,000	50,000	50,000
10-548-5268	PLAN CHECK	198,812	45,000	45,000	55,000	55,000
	Division Total	340,788	173,000	173,000	183,000	183,000
	DEPARTMENT TOTALS	2,841,215	3,205,482	3,476,681	4,436,904	4,578,490
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	1,114,797	1,507,393	1,430,566	1,979,186	2,119,015
	MATERIALS, SUPPLIES, & SERVICES	1,726,418	1,698,089	2,046,115	2,457,718	2,459,475
	TOTALS	2,841,215	3,205,482	3,476,681	4,436,904	4,578,490



City of Los Alamitos
General Fund Expenditure - Recreation and Community Services
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
Recreation Administration						
10-551-5101	SALARIES - FULLTIME	298,214	441,299	449,935	599,082	690,787
10-551-5103	SALARIES - PART-TIME	29,998	73,430	94,434	105,932	113,721
10-551-5105	BILINGUAL PAY				600	600
10-551-5118	CAR ALLOWANCE	3,600	3,600	3,600	3,600	3,600
10-551-5119	CELL ALLOWANCE	1,440	2,160	1,620	3,510	3,600
10-551-5120	OVERTIME	920	-		-	-
10-551-5126	SICK CONVERSION	703	2,500	1,226	2,500	2,500
10-551-5127	VACATION CONVERSION	1,619	14,052	2,238	3,000	14,052
10-551-5130	MEDICARE	4,983	7,457	7,600	7,600	7,701
10-551-5150	RETIREMENT	230,013	223,433	205,725	314,233	450,464
10-551-5151	PART TIME RETIREMENT	1,125	2,937	3,692	3,097	3,097
10-551-5161	HEALTH INSURANCE	62,025	71,148	56,076	57,768	57,768
10-551-5162	LIFE INSURANCE	1,003	928	906	1,422	1,441
10-551-5163	DISABILITY INSURANCE	1,310	1,310	1,274	2,457	2,457
10-551-5201	SUPPLIES	13,806	13,000	13,000	13,000	14,000
10-551-5205	POSTAGE	12,350	8,300	8,300	8,300	8,300
10-551-5207	TRAVEL & TRAINING	6,017	8,500	5,700	8,500	5,700
10-551-5209	DUES & SUBSCRIPTIONS	11,605	8,943	13,457	13,457	13,457
10-551-5237	RECREATION BROCHURE	11,158	14,900	20,000	20,000	20,000
10-551-5260	CONTRACTUAL SERVICES	2,665	13,500	11,295	11,295	11,295
10-551-5286	GARAGE INTERNAL SRVC CHG	4,268	4,840	4,840	4,840	4,840
10-551-5287	TECHNOLOGY INTRNL SRVC CHG	17,600	19,000	19,000	19,000	19,000
10-551-5290	MAINTENANCE-OFFICE EQUIP	5,414	5,850	5,850	5,850	5,850
Division Total		721,836	941,087	929,768	1,209,043	1,454,230
Aquatics						
10-552-5103	SALARIES - PART-TIME	62	-	-	-	-
10-552-5130	MEDICARE	1	-	-	-	-
10-552-5151	PART-TIME RETIREMENT	2	-	-	-	-
10-552-5201	SUPPLIES	63	-	-	-	-
10-552-5216	UNEMPLOYMENT COMPENSATION	-	-	-	-	-
10-552-5245	CELL PHONE	-	-	-	-	-
10-552-5259	POOL RENT	-	-	-	-	-
Division Total		128	-	-	-	-
Community Services						
10-553-5103	SALARIES - PART-TIME	43,340	35,940	42,000	69,028	72,476
10-553-5130	MEDICARE	609	719	719	1,381	1,450
10-553-5151	PART-TIME RETIREMENT	1,648	1,438	1,438	2,761	2,761
10-553-5201	SUPPLIES	978	700	700	700	700
10-553-5287	TECHNOLOGY INTRNL SRVC CHG	4,800	4,750	4,750	4,750	4,750
10-553-5326	FAC RENT - COMM CENTER	1,500	1,500	560	2,000	2,000
Division Total		52,875	45,046	50,166	80,620	84,137
Day Camp						
10-554-5103	SALARIES - PART-TIME	45,813	49,811	49,811	69,273	74,003
10-554-5130	MEDICARE	542	996	996	1,385	1,480
10-554-5151	PART-TIME RETIREMENT	1,402	1,992	1,992	2,771	2,960
10-554-5201	SUPPLIES	6,887	8,000	8,000	8,500	8,500
10-554-5317	DAY CAMPS	14,106	15,000	15,000	16,000	16,000
Division Total		68,750	75,800	75,800	97,929	102,943



City of Los Alamitos
General Fund Expenditure - Recreation and Community Services
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
Playgrounds						
10-555-5103	SALARIES - PART-TIME	10,446	25,736	24,964	25,964	25,964
10-555-5130	MEDICARE	119	515	515	519	519
10-555-5151	PART-TIME RETIREMENT	307	1,029	1,029	1,039	1,039
10-555-5201	SUPPLIES	950	1,000	2,993	1,200	1,500
10-555-5260	CONTRACTUAL SERVICES	1,832	6,000	6,000	6,000	6,000
Division Total		13,654	34,280	35,501	34,722	35,022
Sports						
10-556-5103	SALARIES - PART-TIME	107,861	116,120	123,925	128,805	90,845
10-556-5130	MEDICARE	1,565	2,322	2,322	2,576	1,817
10-556-5151	PART-TIME RETIREMENT	4,048	4,645	4,645	5,152	3,634
10-556-5201	SUPPLIES	5,986	8,000	8,000	8,000	8,000
10-556-5245	CELL ALLOWANCE	1,170	-	1,200	1,200	1,200
10-556-5298	MAINTENANCE-FIELDS/FACILITIES	226	3,000	3,000	3,000	3,000
10-556-5306	BASKETBALL - YOUTH	16,794	14,150	14,150	14,150	14,150
10-556-5330	FIELD FEES - LAUREL	1,204	4,700	2,400	4,700	4,700
10-556-5331	FIELD FEES - MCAULIFFE	425	3,000	4,125	3,000	3,000
10-556-5332	FIELD FEES - OAK	425	3,000	21,980	3,000	3,000
10-556-5336	FOOTBALL	887	1,300	1,346	1,300	1,300
10-556-5359	SOCCER - ADULT	1,205	16,720	22,600	24,100	24,100
10-556-5360	SOCCER - YOUTH	1,010	975	975	975	975
10-556-5368	T-BALL	253	1,000	1,000	1,000	1,000
10-556-5371	TRACK & FIELD	-	1,000	1,000	1,000	1,000
10-556-5372	VOLLEYBALL	-	2,200	2,200	2,200	2,700
Division Total		143,059	182,132	214,868	204,158	164,421
Special Classes						
10-557-5103	SALARIES - PART-TIME	115,204	123,242	110,556	92,737	95,802
10-557-5130	MEDICARE	1,614	2,465	1,682	1,855	1,916
10-557-5151	PART-TIME RETIREMENT	4,175	4,930	4,352	3,709	3,832
10-557-5201	SUPPLIES	5,312	1,000	1,000	1,000	1,000
10-557-5287	TECHNOLOGY INTRNL SRVC CHG	4,800	4,750	4,750	4,750	4,750
10-557-5301	ARTS & CRAFTS	2,825	4,500	2,450	3,000	3,500
10-557-5313	DANCE	5,005	8,000	12,400	13,000	13,500
10-557-5319	EDUCATION	723	1,800	2,200	3,000	3,000
10-557-5323	EXERCISE/FITNESS	4,314	4,000	20,000	8,000	10,000
10-557-5352	PRESCHOOL-READY/SET/GO	3,081	6,000	5,560	7,000	7,000
10-557-5364	SPECIAL INTEREST	5,630	4,000	4,676	5,000	5,500
10-557-5365	SPECIAL INTEREST- TEEN PROGRAM	-	1,000	-	1,000	1,000
10-557-5369	TENNIS CONTRACT	9,989	13,000	20,000	20,000	20,000
10-557-5370	TODDLER CLASSES	1,815	1,500	4,000	4,000	4,000
10-557-5373	VOLUNTEER PROGRAM	-	-	1,000	1,000	1,000
10-557-5388	SPECIAL INTEREST - CAMPS	7,412	6,000	8,000	8,000	8,000
Division Total		171,899	186,187	202,626	177,051	183,800
Special Events						
10-558-5103	SALARIES - PART-TIME	41,067	60,005	61,392	76,811	76,811
10-558-5130	MEDICARE	602	1,200	900	1,536	1,536
10-558-5151	PART-TIME RETIREMENT	1,556	2,400	2,326	3,072	3,072
10-558-5201	SUPPLIES	114,152	160,325	173,045	179,800	179,800
10-558-5353	RACE LOS AL	1,151	84,960	45,000	40,000	40,000
Division Total		158,528	308,890	282,663	301,220	301,220
DEPARTMENT TOTALS		1,330,729	1,773,422	1,791,392	2,104,743	2,325,772
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	1,018,936	1,279,759	1,263,890	1,595,176	1,813,705
	MATERIALS, SUPPLIES, & SERVICES	311,793	493,663	527,502	509,567	512,067
TOTALS		1,330,729	1,773,422	1,791,392	2,104,743	2,325,772



City of Los Alamitos
General Fund Expenditure - Non-departmental
For Fiscal Year 2022-23, 2023-24

Account	Description	2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
10-518-5260	CONTRACTUAL SERVICES	9,998	24,000	24,000	24,000	24,000
10-560-5219	PRE-EMPLOYMENT EXPENSE	7,482	10,000	12,042	10,000	10,000
10-560-5219.1851	NON-EMPLOYEE LIVE SCAN	960	1,000	768	1,000	1,000
10-560-5260	CONTRACTUAL SERVICES	73,866	120,000	120,000	120,000	120,000
10-560-5261	CONTRIBUTION TO HOMELESS SHELTER	(1,753)	30,921	30,921	31,000	32,000
10-560-5285	CREDIT CARD FEES	43,655	33,000	33,000	34,000	35,000
10-560-5486	VEHICLE CAPITAL REPLACEMENT	70,000	70,000	70,000	70,000	70,000
10-562-5161	HEALTH INSURANCE-RETIREES	297,891	295,800	295,144	295,800	296,000
10-570-5501.1703	BSCC LOCAL ASSISTANCE	10,000	7,500	7,500	7,500	7,500
10-570-5501.1705	TOWNE CNTR MIXED USE ZONE	73,277	-	51,016	-	-
10-570-5501.1706	TIER 1 PROJECT STORM DRAIN COVERS	-	16,000	16,000	-	-
10-570-5501.1707	YEAR ONE RESIDENTIAL STREET IMPROV (Y)	-	1,248,615	1,523,615	-	-
10-570-5501.1003	STREET MARKINGS/STRIPING	-	-	25,000	-	-
10-570-5501.2301	STERN PARK PROJECT (Y)	-	-	-	650,000	-
10-570-5501.2302	GEN FUND GRANT MATCH (Y)	-	-	-	187,000	-
10-570-5501.2303	PHASE II RESIDENTIAL STREET IMPROV (Y)	-	-	-	1,000,000	-
10-570-5501.1708	CATCH BASIN CPS PROJECT (CITY MATCH)	-	-	-	12,881	-
	BALANCE ADJ	525,572				
DEPARTMENT TOTALS		1,110,948	1,856,836	2,209,006	2,443,181	595,500
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	-	-	-	-	-
	MATERIALS, SUPPLIES, & SERVICES	1,110,948	1,856,836	2,209,006	2,443,181	595,500
TOTALS		1,110,948	1,856,836	2,209,006	2,443,181	595,500



FY 2022-23, FY 2023-24

Other Funds



City of Los Alamitos
Special Revenue Fund - CDBG Fund
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	(8,943)	(20,975)	(10,410)	166,734	166,734
19-4360	CDBG GRANT	131,114	291,000	291,000	350,000	300,000
19-4620	INVESTMENT EARNINGS	-	-	152	-	-
	TOTAL REVENUES	131,114	291,000	291,152	350,000	300,000
19-570-5501.1106	ALLEY IMPROVEMENT PROGRAM	-	-	-	-	-
19-570-5501.1307	ADA ACCESS RAMPS	-	-	-	-	-
19-570-5501.1320	APARTMENT ROW HOWARD STREET, REAGAN TO MAPLE	12,427	-	97,574	-	-
19-570-5501.1740	ADA CERRITOS AVE SIDEWALKS	-	-	-	-	-
19-570-5501.2003	NOEL STREET IMPROVEMENTS	120,154	-	-	-	-
19-570-5501.2004	ROUND #1 HOWARD ST FROM NOEL TO LEXINGTON	-	131,000	12,320	-	-
19-570-5501.2005	ROUND #2 BLOOMFIELD FROM FARQUHAR TO KATELLA	-	160,000	4,114	-	-
19-570-5501.2301	STERN PARK PROJECT	-	-	-	350,000	-
	TOTAL EXPENDITURES	132,581	291,000	114,008	350,000	-
	NET CHANGE TO FUND BALANCE	(1,467)	-	177,144	-	300,000
	ENDING FUND BALANCE	(10,410)	(20,975)	166,734	166,734	466,734



City of Los Alamitos
Special Revenue Fund - Gas Tax
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	13,097	236,180	13,097	60,190	(215,422)
20-4306	GAS TAX - 2106	38,060	44,432	44,432	49,805	55,782
20-4307	GAS TAX - 2107	74,783	83,278	83,278	101,699	124,073
20-4308	GAS TAX - 2107.5	621	3,000	3,000	3,000	3,000
20-4309	GAS TAX - 2105	55,316	65,480	65,480	74,441	84,863
20-4322	GAS TAX - 2103	72,112	89,136	89,136	113,638	144,320
20-4328	SB1 LOAN REPAYMENT	-	-	-	-	-
20-4329	ROAD MAINT REHAB ACCT SB-1	212,646	222,205	222,205	263,005	229,000
20-4620	INVESTMENT EARNINGS	1,398	6,000	1,300	1,300	1,300
	TOTAL REVENUES	454,936	513,531	508,831	606,888	642,337
20-570-5501.1003	STREET MARKINGS/STRIPING	13,531	75,000	75,000	-	-
20-570-5501.1004	RESIDENTIAL STREET IMPROVEMENT	1,762	-	-	-	-
20-570-5501.1106	ALLEY IMPROVEMENT PROGRAM	-	-	-	-	-
20-570-5501.1301	ARTERIAL & RESIDENTIAL TREE TRIM/REMOVAL	-	-	-	-	-
20-570-5501.1301	STREET TREE PROGRAM	53,384	-	-	-	-
20-570-5501.1506	SUBERBIA - REHABILITATION (SB-1)	29,269	-	-	-	-
20-570-5501.1507	SUBERBIA - REHABILITATION (GAS TAX)	400	-	148,648	-	-
20-570-5501.1614	TREE PLANTING - CITYWIDE	156	-	-	-	-
20-570-5501.2003	NOEL STREET IMPROVEMENT	13,351	-	-	-	-
20-570-5501.2012	OVERHEAD STREET SIGNS	-	-	-	-	-
20-570-5501.2101	SUBERBIA - REHABILITATION (RMRA SB-1)(c/o from FY20-21)	-	186,984	157,325	-	-
20-570-5501.2102	WOODCREST & CARRIER ROW ST (SB-1)	-	229,083	19,398	-	-
20-570-5501.2103	STORM DRAIN MANAGEMENT PLAN (GAS TAX)	-	75,000	61,367	-	-
20-570-5501.2104	SURVEY CITY BOUNDARIES	-	75,000	-	-	-
20-570-5501.2304	NEW DUTCH HAVEN ST IMP (SB-1)	-	-	-	462,500	-
20-570-5501.2305	BLOOMFIELD ST IMPROVEMENT PROJECT	-	-	-	300,000	-
20-563-6010	TRANSFERS OUT - GENERAL FUND	120,000	120,000	-	120,000	120,000
	TOTAL EXPENDITURES	231,853	761,067	461,738	882,500	120,000
	NET CHANGE TO FUND BALANCE	223,083	(247,536)	47,093	(275,612)	522,337
	ENDING FUND BALANCE	236,180	(11,356)	60,190	(215,422)	306,915



City of Los Alamitos
Special Revenue Fund - Public Safety Augmentation
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	7,721	(4,104)	(4,104)	18,487	46,603
21-4110	SPL. SALES TAX AUGMENTATION	97,739	110,783	127,429	132,966	138,285
21-4620	INVESTMENT EARNINGS	436	436	162	150	150
	TOTAL REVENUES	98,175	111,219	127,591	133,116	138,435
21-563-6010	TRANSFERS OUT - GENERAL FUND	110,000	110,000	105,000	105,000	120,000
	TOTAL EXPENDITURES	110,000	110,000	105,000	105,000	120,000
	NET CHANGE TO FUND BALANCE	(11,825)	1,219	22,591	28,116	18,435
	ENDING FUND BALANCE	(4,104)	(2,885)	18,487	46,603	65,038



City of Los Alamitos
Special Revenue - Supplemental Law Enforcement
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	48,769	48,769	48,769	69,919	101,119
22-4340	SLESF ALLOCATION	167,423	160,000	160,000	170,000	170,000
22-4620	INVESTMENT EARNINGS	1,881	2,500	1,150	1,200	1,200
	TOTAL REVENUES	169,304	162,500	161,150	171,200	171,200
22-563-6010	TRANSFERS OUT - GENERAL FUND	140,000	140,000	140,000	140,000	140,000
	TOTAL EXPENDITURES	140,000	140,000	140,000	140,000	140,000
	NET CHANGE TO FUND BALANCE	29,304	22,500	21,150	31,200	31,200
	ENDING FUND BALANCE	78,073	71,269	69,919	101,119	132,319



City of Los Alamitos
Special Revenue - AQMD (AB2766)
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	115,169	111,680	115,169	61,580	70,415
23-4319	AB 2766 REVENUES	15,104	15,000	7,582	15,000	15,000
23-4620	INVESTMENT EARNINGS	1,202	1,500	694	700	700
23-546-5440	SALE OF PROPERTY	5,205	-	-	-	-
	TOTAL REVENUES	21,511	16,500	8,276	15,700	15,700
23-570-5501.1935	KATELLA AVE SIGNAL SYNC PROJ	-	55,000	55,000	-	-
23-570-5501.2101	WEBSITE MAINTENANCE	25,000	6,865	6,865	6,865	6,865
23-546-5440	VEHICLES - POLICE	-	-	-	-	-
	TOTAL EXPENDITURES	25,000	61,865	61,865	6,865	6,865
	NET CHANGE TO FUND BALANCE	(3,489)	(45,365)	(53,589)	8,835	8,835
	ENDING FUND BALANCE	111,680	66,315	61,580	70,415	79,250



City of Los Alamitos
Special Revenue - Street & Alley Improvements
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	6,748	6,818	6,748	6,790	6,840
24-4620	INVESTMENT EARNINGS	70	100	42	50	50
	TOTAL REVENUES	70	100	42	50	50
	TOTAL EXPENDITURES	-	-	-	-	-
	NET CHANGE TO FUND BALANCE	70	100	42	50	50
	ENDING FUND BALANCE	6,818	6,918	6,790	6,840	6,890



City of Los Alamitos
Special Revenue - Building Improvement Fund
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	196,552	105,169	196,552	18,626	22,026
25-4620	INVESTMENT EARNINGS	2,143	2,100	380	400	400
25-4910	TRANSFERS IN - GENERAL FUND	150,000	240,000	240,000	150,000	150,000
	TOTAL REVENUES	152,143	242,100		150,400	150,400
25-570-5420	EQUIPMENT	-	-	-	-	-
25-570-5503.1915	FENLEY PUMP STATION MOTOR/ROOF	243,526	-	100,926	-	-
25-570-5503.2101	COMMUNITY CTR FR DR/EMER EXIT	-	65,000	65,000	-	-
25-570-5503.2102	FLOORING - YOUTH CTR, COMM CTR, PD	-	50,000	-	-	-
25-570-5503.2103	PAINTING - PD (INDOOR), COMM CTR (OUTDOOR)	-	25,000	-	-	-
25-570-5503.2104	STORAGE CONTAINERS (2)	-	12,000	12,000	-	-
25-570-5503.2105	PW MODULAR BREAKROOM	-	75,000	-	-	-
25-570-5503.2306	COMMUNITY CTR DIVIDER PROJECT	-	-	-	72,000	-
25-570-5503.2307	DEMO PW & LATV BLDG	-	-	-	75,000	-
	TOTAL EXPENDITURES	243,526	227,000	177,926	147,000	-
	NET CHANGE TO FUND BALANCE	(91,383)	15,100	(177,926)	3,400	150,400
	ENDING FUND BALANCE	105,169	120,269	18,626	22,026	172,426



City of Los Alamitos
Special Revenue - Measure M
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	619,067	762,668	619,067	490,962	631,452
26-4899	MISC REVENUE	-	-	-	51,523	-
26-4311.0002	MEASURE M2	226,432	219,988	219,988	226,690	226,690
26-4620	INVESTMENT EARNINGS	4,516	2,500	3,302	3,300	3,300
	TOTAL REVENUES	230,948	222,488	223,290	281,513	229,990
26-570-5501.1307	ADA ACCESS RAMPS	-	25,000	-	-	-
26-570-5501.1003	STREET MARKINGS/STRIPING	-	-	-	-	-
26-570-5501.1004	RESIDENTIAL STREET IMPROVEMENTS	-	-	-	-	-
26-570-5501.1008	PAVEMENT MGMT PROJECT	-	20,000	20,000	25,000	-
26-570-5501.1301	STREET TREE PROGRAM	-	-	-	-	-
26-570-5501.1305	STREET SIGNS REPLACEMENTS	-	-	-	-	-
26-570-5501.1320	APARTMENT ROW HOWARD STREET, REAGAN TO MAPLE (CDBG MATCH)	3,207	-	46,799	-	-
26-570-5501.1506	SUBERBIA - REHABILITATION (GAS TAX/MEAS M)(c/o from FY20-21)	1,646	122,946	122,946	-	-
26-570-5501.1612	SAFETY LIGHTS AT INTERSECTIONS	-	-	-	-	-
26-570-5501.1614	TREE PLANTING - CITYWIDE	-	50,000	-	-	-
26-570-5501.1621	CERRITOS AVENUE BRIDGE GUARDRAIL	7,022	30,000	30,000	-	-
26-570-5501.1740	ADA CERRITOS AVE SIDEWALKS	-	25,000	-	-	-
26-570-5501.1932	GREENBROOK ST. REHAB - 2	-	-	-	-	-
26-570-5501.1935	KATELLA AVE SIGNAL SYNC PROJ	2,500	51,110	51,110	-	-
26-570-5501.2001	TRAFFIC SIGNAL HEADS	-	-	-	-	-
26-570-5501.2002	FARQUHAR STREET IMPROVEMENT	-	-	-	-	-
26-570-5501.2004	VISUALLY IMPAIRED PED SIGNAL	10,745	-	-	-	-
26-570-5501.2005	ADA WORK ON POLES	-	-	-	-	-
26-570-5501.2006	STREET IMPROVEMENTS-REHAB/CRACK SEAL/POTHOLE/REPAIRS	-	-	-	-	-
26-570-5501.2101	OLD TOWNE WEST LANE NARROW STRIPING - TRAFFIC CALMING	52,507	-	-	-	-
26-570-5501.2102	SPEED SURVEY	9,720	-	540	-	-
26-570-5501.2103	ARTERIAL AND RESIDENTIAL TREE TRIMMING	-	62,000	-	64,500	-
26-570-5501.2104	STREET SIGNS AT INTERSECTIONS (ARTERIAL OVERHEAD)	-	80,000	80,000	-	-
26-570-5501.3101	LOS AL BLVD - BOND ELIGIBLE	-	-	-	-	-
26-570-5501.2105	CATCH BASIN CPS PROJECT (MATCH)	-	-	-	51,523	-
26-570-5501.2106	BLOOMFIELD ST KATELLA AVE TO FARQUHAR AVE (10% MATCH CDBG)	-	-	6,500	-	-
26-570-5501.2107	HOWARD AVE NOEL ST TO LEXINGTON DR (10% MATCH CDBG)	-	-	6,500	-	-
	TOTAL EXPENDITURES	87,347	466,056	351,395	141,023	-
	NET CHANGE TO FUND BALANCE	143,601	(243,568)	(128,105)	140,490	229,990
	ENDING FUND BALANCE	762,668	519,100	490,962	631,452	861,442



City of Los Alamitos
Special Revenue - Asset Seizure
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	52,559	51,052	53,141	21,411	21,811
27-4325	MISC. POLICE REIMBURSEMENT	-	-	-	-	-
27-4335	FEDERAL ASSET FORFEITURES	-	-	-	-	-
27-4620	INVESTMENT EARNINGS	449	500	652	400	400
	TOTAL REVENUES	449	500	652	400	400
27-2320	ASSET FORFEITURE	-	-	32,382	-	-
27-521-5420	EQUIPMENT - MDC'S	1,956	-	-	-	-
	TOTAL EXPENDITURES	1,956	-	32,382	-	-
	NET CHANGE TO FUND BALANCE	(1,507)	500	(31,730)	400	400
	ENDING FUND BALANCE	51,052	51,552	21,411	21,811	22,211



City of Los Alamitos
Special Revenue - Los Alamitos TV
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	66,050	75,547	66,050	52,084	38,164
28-4220	CHARTER (TW) PEG FEES	18,696	18,000	18,000	18,000	18,000
28-4222	VERIZON PEG FEES	6,909	6,900	6,900	6,900	6,900
28-4461	EVENT FILMING REIMBURSEMENT	6,500	6,500	6,500	6,500	6,500
28-4620	INVESTMENT EARNINGS	951	1,300	454	500	500
	TOTAL REVENUES	33,056	32,700	31,854	31,900	31,900
28-518-5209	DUES & SUBSCRIPTIONS		170	-	-	-
28-518-5246	MEETING CABLECASTING	12,117	21,500	21,500	21,500	21,500
28-518-5260	CONTRACTUAL SERVICES	5,420	8,000	8,000	8,000	8,000
28-518-5273	EVENT FILMING	-	6,000	6,000	6,000	6,000
28-518-5287	TECHNOLOGY INTRNL SRVC CHG	4,800	5,320	5,320	5,320	5,320
28-518-5420	EQUIPMENT	1,222	5,000	5,000	5,000	5,000
	TOTAL EXPENDITURES	23,559	45,990	45,820	45,820	45,820
	NET CHANGE TO FUND BALANCE	9,497	(13,290)	(13,966)	(13,920)	(13,920)
	ENDING FUND BALANCE	75,547	62,257	52,084	38,164	24,244



City of Los Alamitos
Special Revenue - Office of Traffic Safety
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	55,677	70,056	55,677	66,149	76,649
29-4465	VEHICLE IMPOUND FEES	18,731	15,000	15,000	15,000	15,000
29-4620	INVESTMENT EARNINGS	648	1,000	472	500	500
	TOTAL REVENUES	19,379	16,000	15,472	15,500	15,500
29-563-6010	TRANSFERS OUT - GENERAL FUND	5,000	5,000	5,000	5,000	5,000
	TOTAL EXPENDITURES	5,000	5,000	5,000	5,000	5,000
	NET CHANGE TO FUND BALANCE	14,379	11,000	10,472	10,500	10,500
	ENDING FUND BALANCE	70,056	81,056	66,149	76,649	87,149



City of Los Alamitos
Special Revenue - Debt Service
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	249	249	249	255	361
31-4620	INVESTMENT EARNINGS	591	200	100	100	100
31-4910	TRANSFERS IN - GENERAL FUND	208,000	213,500	213,500	215,500	215,500
	TOTAL REVENUES	208,591	213,700	213,600	215,600	215,600
31-560-7194	FISCAL AGENT FEE	1,325	1,325	1,325	1,325	1,325
31-560-7195	BOND INTEREST	132,269	132,269	132,269	129,169	126,169
31-560-7196	BOND PRINCIPAL	74,997	80,000	80,000	85,000	88,000
31-563-6042	TRANSFERS OUT - CAPITAL OUTLAY	-	-	-	-	-
	TOTAL EXPENDITURES	208,591	213,594	213,594	215,494	215,494
	NET CHANGE TO FUND BALANCE	-	106	6	106	106
	ENDING FUND BALANCE	249	355	255	361	467



City of Los Alamitos
Special Revenue - Park Development
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	622,166	704,970	622,166	647,656	652,056
40-4620	INVESTMENT EARNINGS	7,151	8,600	4,356	4,400	4,400
40-4267	PARK IMPACT FEES	134,228	-	-	-	-
40-4381	CAL RECYCLE SB1383 GRANT			21,134		
	TOTAL REVENUES	141,379	8,600	25,490	4,400	4,400
40-570-5503.1937	COMM CNTR ENCLOSED OD STORAGE	-	-	-	-	-
40-570-5502.1109	COYOTE CREEK IMPROVEMENT PROJ	-	-	-	-	-
40-570-5502.1612	LC PARK BB COURT/PARKING LOT	-	-	-	-	-
40-570-5502.1938	LABOURDETTE PRK EQUIP/SURFACE	-	-	-	-	-
40-570-5502.1939	LABOURDETTE PRK TURF RENO	-	-	-	-	-
40-570-5502.2006	LAUREL PARK RESTROOMS	-	-	-	-	-
40-570-5502.2007	LAUREL PARK FENCING & MESH	-	-	-	-	-
40-570-5502.2008	STANSBURY PARK TURF RENOVATION	-	-	-	-	-
40-570-5502.2009	LAUREL PARK TENNIS COURT RESURFACING	-	-	-	-	-
40-570-5502.2010	LAUREL PARK ADA BLEACHERS	-	-	-	-	-
40-570-5502.2011	SOROPTOMIST PARK TURF RENOVATION	-	-	-	-	-
40-570-5502.2036	COMMUNITY CENTER ALUM DOORS	-	-	-	-	-
40-570-5503.1936	COMM/YOUTH CENTER ADA REPAIRS	58,575	-	-	-	-
40-570-5503.1940	COMMUNITY CENTER REPAIRS	-	-	-	-	-
40-570-5503.1941	REPLACEMENT COMM CTR ROOF	-	-	-	-	-
	TOTAL EXPENDITURES	58,575	-	-	-	-
	NET CHANGE TO FUND BALANCE	82,804	8,600	25,490	4,400	4,400
	ENDING FUND BALANCE	704,970	713,570	647,656	652,056	656,456



City of Los Alamitos
Special Revenue - Capital Outlay
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	-	-	-	-	-
42-4931	TRANSFERS IN - DEBT SERVICE	-	-	-	-	-
42-4620	INVESTMENT EARNINGS		-	-	-	-
	TOTAL REVENUES	-	-	-	-	-
42-570-5501.3101	LOS AL BLVD - BOND ELIGIBLE	-	-	-	-	-
	TOTAL EXPENDITURES	-	-	-	-	-
	NET CHANGE TO FUND BALANCE	-	-	-	-	-
	ENDING FUND BALANCE	-	-	-	-	-



City of Los Alamitos
Special Revenue - Traffic Improvement
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	56,188	272,561	56,188	72,132	89,632
44-4270	TRAFFIC MITIGATION FEES	218,617	15,000	15,000	15,000	15,000
44-4620	INVESTMENT EARNINGS	2,598	2,500	2,542	2,500	2,500
44-4899	MISCELLANEOUS REVENUE	-	-	-	275,000	-
	TOTAL REVENUES	221,215	17,500	17,542	292,500	17,500
44-570-5501.1302	CONCRETE REPAIRS	-	-	-	-	-
44-570-5501.1719	BRIGGEMAN STREET WIDENING	4,842	-	1,598	275,000	-
44-570-5501.3101	LOS AL BLVD - BOND ELIGIBLE	-	-	-	-	-
	TOTAL EXPENDITURES	4,842	-	1,598	275,000	-
	NET CHANGE TO FUND BALANCE	216,373	17,500	15,944	17,500	17,500
	ENDING FUND BALANCE	272,561	290,061	72,132	89,632	107,132



City of Los Alamitos
Special Revenue - Vehicle & Equipment Replacement
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	822,473	878,108	878,108	264,001	26,439
50-4470	GARAGE INTERNAL SERVICE CHARGE	234,026	242,000	246,750	246,750	600,000
50-4480	VEHICLE CAPITL REPLCMNT CHARGE	70,000	70,000	70,000	70,000	70,000
50-4830	SALE OF PROPERTY	24,090	-	-	-	-
50-4852	CAPITAL LEASE PROCEEDS	-	-	-	-	-
50-4894	INSURANCE REIMBURSEMENT	-	-	-	-	-
50-4896	DAMAGE TO CITY PROPERTY	-	-	-	-	-
50-4910	TRANSFER IN - GEN FUND	-	-	-	-	-
	TOTAL REVENUES	328,116	312,000	316,750	316,750	670,000
50-546-5201	SUPPLIES	13,460	10,000	5,000	5,000	5,000
50-546-5225	AUTO PARTS - POLICE	14,016	10,000	10,000	10,000	10,000
50-546-5226	AUTO PARTS-RECREATION	113	-	88	500	500
50-546-5227	AUTO PARTS-PW	5,610	1,000	1,000	1,000	1,000
50-546-5228	AUTO PARTS-OTHER	1,656	-	27	-	-
50-546-5258	GASOLINE	61,808	83,000	83,000	83,000	83,000
50-546-5275	OUTSIDE SERVICES-PD	32,808	50,000	50,000	45,000	45,000
50-546-5276	OUTSIDE SERVICES-REC	440	5,000	5,000	5,000	5,000
50-546-5277	OUTSIDE SERVICES-PW	4,012	15,000	15,000	15,000	15,000
50-546-5278	OUTSIDE SERVICES-OTHER VEHICLE	1,194	15,000	15,000	-	-
50-546-5285	DEPRECIATION EXPENSE	82,629	80,000	80,000	95,000	95,000
50-546-5287	TECHNOLOGY INTRNL SRVC CHG	1,600	4,750	4,750	4,750	4,750
50-546-5435	EQUIPMENT - PW	(2,673)	182,000	182,000	15,000	15,000
50-546-5440	VEHICLES	(26,690)	300,000	300,000	90,000	120,000
50-546-7190	CAPITAL LEASE INTEREST	(70)	5,930	5,930	5,000	4,000
50-546-7191	CAPITAL LEASE PRINCIPAL	82,568	174,062	174,062	180,062	186,062
	TOTAL EXPENDITURES	272,481	935,742	930,857	554,312	589,312
	NET CHANGE TO FUND BALANCE	55,635	(623,742)	(614,107)	(237,562)	80,688
	ENDING FUND BALANCE	878,108	254,366	264,001	26,439	107,127



City of Los Alamitos
Special Revenue - Police Capital
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	138,602	178,602	138,602	178,602	218,602
51-4481	POLICE CAPITAL REPLACEMENT CHG	40,000	40,000	40,000	40,000	40,000
	TOTAL REVENUES	40,000	40,000	40,000	40,000	40,000
51-525-5420	EQUIPMENT	-	-	-	-	-
51-525-5425	WEST-COMM CAD/RMS	-	-	-	-	-
	TOTAL EXPENDITURES	-	-	-	-	-
	NET CHANGE TO FUND BALANCE	40,000	40,000	40,000	40,000	40,000
	ENDING FUND BALANCE	178,602	218,602	178,602	218,602	258,602



City of Los Alamitos
Special Revenue - Facilities, Streets, Parks, & Pool
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	609,304	615,735	609,304	609,304	19,304
52-4910	TRANSFERS IN - GENERAL FUND	40,000	-		100,000	-
	TOTAL REVENUES	40,000	-	-	100,000	-
52-570-5285	DEPRECIATION EXPENSE	7,430	-	-	-	-
52-570-5501.2005	ROUND #2 BLOOMFIELD FARQUHAR	40,000	40,000	-	40,000	-
52-570-5501.3101	LOS AL BLVD - BOND ELIGIBLE	-	-	-	-	-
52-570-5501.4105	MATCHING SCAG GRANT - CWATP	(10,233)	-	-	-	-
52-570-5501.2308	GENERATOR PROJECT	-	-	-	650,000	-
52-570-5503.1941	REC COMM CENTER ROOF	3,802	-	-	-	-
	TOTAL EXPENDITURES	33,569	40,000	-	690,000	-
	NET CHANGE TO FUND BALANCE	6,431	(40,000)	-	(590,000)	-
	ENDING FUND BALANCE	615,735	575,735	609,304	19,304	19,304



City of Los Alamitos
Special Revenue - Technology Replacement
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	274,232	292,755	274,232	229,280	130,814
53-4475	TECHNOLOGY INTERNAL SERVICE CH	160,000	190,000	190,000	190,000	190,000
	TOTAL REVENUES	160,000	190,000	190,000	190,000	190,000
53-570-5503.1931	CITY HALL GENERATOR	-	145,000	6,069	-	-
53-512-5201	SUPPLIES	1,856	2,000	2,000	2,000	2,000
53-512-5260	CONTRACTUAL SERVICES	28,651	77,000	77,000	77,000	77,000
53-512-5280	MAINTENANCE SUPPORT CONTRACT	54,185	41,000	41,000	41,000	41,000
53-512-5285	DEPRECIATION EXPENSE	8,380	7,800	7,800	7,500	7,500
53-512-5420	EQUIPMENT	15,134	10,000	10,000	10,000	10,000
53-512-5450	COMPUTERS	9,102	25,000	45,705	45,000	25,000
53-512-5451	SOFTWARE	24,169	17,000	45,378	105,966	101,466
	TOTAL EXPENDITURES	141,477	324,800	234,952	288,466	263,966
	NET CHANGE TO FUND BALANCE	18,523	(134,800)	(44,952)	(98,466)	(73,966)
	ENDING FUND BALANCE	292,755	157,955	229,280	130,814	56,848



City of Los Alamitos
Special Revenue - Self Insurance
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	20,407	292,379	20,407	216,047	231,870
54-4899	MISCELLANEOUS REVENUE	115,101	40,000	300	1,000	1,000
54-4910	TRANSFER IN - GEN FUND	561,000	660,000	660,000	660,000	660,000
	TOTAL REVENUES	676,101	700,000	660,300	661,000	661,000
54-561-5701	CLAIMS ADJUSTMENT EXPENSE	8,323	45,000	23,500	23,500	23,500
54-561-5211	WORKERS COMP CLAIMS	197,989	130,000	17,586	20,000	20,000
54-561-5212	WORKERS COMP INSURANCE	151,129	152,676	152,676	182,703	215,000
54-561-5214	LIABILITY CLAIMS	(50,565)	70,000	23,512	40,000	40,000
54-561-5215	LIABILITY INSURANCE	2,511	165,401	160,638	255,882	255,882
54-561-5221	PROPERTY INSURANCE	61,486	84,000	63,028	98,092	105,000
54-561-5260	CONTRACTUAL SERVICES	33,256	33,921	23,720	25,000	27,000
	TOTAL EXPENDITURES	404,129	680,998	464,660	645,177	686,382
	NET CHANGE TO FUND BALANCE	271,972	19,002	195,640	15,823	(25,382)
	ENDING FUND BALANCE	292,379	311,380	216,047	231,870	206,488



City of Los Alamitos
Special Revenue - Coronavirus Relief Fund
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	370,434	290,253	290,253	246,043	-
55-4899	MISCELLANEOUS REVENUE	179,819	-	4,667	-	-
	TOTAL REVENUES	179,819	-	4,667	-	-
55-560-5001	SMALL BUSINESS GRANT AWARDS	260,000	-	48,877	-	-
55-560-5002	GRANT RELATED EXPENSES	-	-	-	246,043	-
	TOTAL EXPENDITURES	260,000	-	48,877	246,043	-
	NET CHANGE TO FUND BALANCE	(80,181)	-	(44,210)	(246,043)	-
	ENDING FUND BALANCE	290,253	290,253	246,043	-	-



City of Los Alamitos
Special Revenue - American Rescue Plan Act (ARPA)
For Fiscal Year 2022-23, 2023-24

		2020-21 Actual	2021-22 Adopted	2021-22 Projection	2022-23 Adopted	2023-24 Estimate
	BEGINNING FUND BALANCE	-	1,363,442		855,116	1,518,558
56-4899	MISCELLANEOUS REVENUE	-		1,363,442	1,363,442	
	TOTAL REVENUES	-	-	1,363,442	1,363,442	-
56-560-5001	GRANT AWARDS					
56-560-5002	GRANT RELATED EXPENSES			508,326	700,000	1,518,558
	TOTAL EXPENDITURES	-	-	508,326	700,000	1,518,558
	NET CHANGE TO FUND BALANCE	-	-	855,116	663,442	(1,518,558)
	ENDING FUND BALANCE	-	1,363,442	855,116	1,518,558	-



FY 2022-23

Capital Improvement Projects

CITY OF LOS ALAMITOS
Capital Improvement Projects
Fiscal Year 2022-23

PROJECT TITLE	FUNDING SOURCE	ACCOUNT	FY2022-23 PROJECTED
STREETS AND DRAINAGE			
Regular Yearly Work			
ARTERIAL AND RESIDENTIAL TREE TRIMMING	Measure M	26-570-5501.2103	\$ 64,500
Special Funded Projects			
CATCH BASIN CPS PROJECT (MATCH)	Measure M	26-570-5501.2105	\$ 51,523
NEW DUTCH HAVEN STREET IMPROV PROJECT (SB-1)	Gas Tax	20-570-5501.2304	\$ 462,500
BLOOMFIELD STREET IMPROV PROJECT	Gas Tax	20-570-5501.2305	\$ 300,000
WEBSITE MAINTENANCE	AQMD	23-570-5501.2101	\$ 6,865
BRIGGMAN STREET WIDENING	Traffic Improv	44-570-5501.1719	\$ 275,000
STERNS PARK PROJECT (Y)	Measure Y	10-570-5501.2301	\$ 650,000
PHASE II STREET IMPROVEMENTS (Y)	Measure Y	10-570-5501.2302	\$ 1,000,000
GEN FUND GRANT MATCH (Y)	Prop 68 Grant	10-570-5501.2303	\$ 187,000
CATCH BASIN CPS PROJECT (MATCH)	Gen Fund (Match)	10-570-5501.1708	\$ 12,881
Facilities			
COMMUNITY CTR DIVIDER PROJECT	Bldg Improv	25-570-5503.2306	\$ 72,000
DEMO PW & LATV BLDG (Carryover)	Bldg Improv	25-570-5503.2307	\$ 75,000
ELECTRIC SVC & WIRING UPGRD - PD (Carryover)	Facilities	52-570-5501.2005	\$ 40,000
GENERATOR PROJECT (Carryover \$100,000)	Facilities	52-570-5501.2308	\$ 650,000
Pavement Management Plan			
PAVEMENT MGMT PROJECT	Measure M	26-570-5501.1008	\$ 25,000
CDBG Funding Projects			
STERNS PARK PROJECT	CDBG	19.570.5501.2301	\$ 350,000
Carryover FY21-22			\$ 215,000
FY22-23			\$ 4,007,269
Total Funded			\$ 4,222,269

CAPITAL IMPROVEMENT PROJECTS SUMMARY BY FUND - FISCAL YEAR 2022-23	
CDBG Fund (19)	\$ 350,000
Gas Tax Fund (20)	\$ 762,500
AQMD (23)	\$ 6,865
Bldg Improv (25)	\$ 72,000
Measure M Fund (26)	\$ 141,023
Traffic Improv (44)	\$ 275,000
Facilities Streets and Parks (52)	\$ 550,000
General Fund (10)	\$ 1,849,881
Carryover (FY21-22)	\$ 215,000
Total Capital Improvement Projects - Fiscal Year 2022-23 (Including Carryovers)	\$ 4,222,269



FY 2022-23

Adopted Budget & Annual Appropriation Limit Resolutions

RESOLUTION NO. 2022-21

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF LOS ALAMITOS, CALIFORNIA, APPROVING AND
ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR
FISCAL YEAR 2022-23**

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 2022-23 appropriation limitation shall be \$24,445,791 as documented in Exhibit A.

SECTION 2. That the inflation factor being utilized to determine the 2022-23 appropriation limit is the percentage change in California per capita personal income.

SECTION 3. That the population factor being utilized to calculate the 2022-23 appropriation limit is the County of Orange population growth.

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

PASSED, APPROVED AND ADOPTED this 13th day of June, 2022.

DocuSigned by:

Shelley Hasselbrink

Shelley Hasselbrink, Mayor

ATTEST:

DocuSigned by:

Windmera Quintanar

Windmera Quintanar, MMC, City Clerk

APPROVED AS TO FORM:

DocuSigned by:


Michael S. Daudt

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 an adjourned regular meeting of the City Council held on the 13th day of June, 2022, by the following vote to wit:

AYES: COUNCILMEMBERS: Bates, Doby, Chirco, Hasselbrink, Nefulda
NOES: COUNCILMEMBERS: None
ABSENT: COUNCILMEMBERS: None
ABSTAIN: COUNCILMEMBERS: None

DocuSigned by:

Windmera Quintanar, MMC, City Clerk

APPROPRIATIONS LIMIT CALCUALTION FISCAL YEAR 2022-23

Previous Appropriations Limit (2021-22)	\$22,798,093
Adjustment Factors:	
Change in Population - County	0.997
Change in Per Capita Income	1.0755
Total Adjustment Factor	1.0723
Appropriations Limit for Fiscal Year 2022-23	\$24,445,791
Proceeds from Taxes	\$17,051,804
Minus Exclusions	\$ -
Appropriations Subject to Limit	\$17,051,804
Appropriations Over (Under) Limit	<u>(\$7,393,987)</u>

2021-22 Proceeds from Taxes

Property Taxes	\$4,899,967
Sales and Use Taxes	3,403,270
Measure Y Local Sales taxes	5,371,740
Other Taxes	2,377,827
Business Licenses	819,000
Interest	180,000
Total	<u>\$17,051,804</u>

RESOLUTION NO. 2022-22

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
LOS ALAMITOS, CALIFORNIA, ADOPTING THE ANNUAL
OPERATING AND CAPITAL IMPROVEMENT PROGRAM
BUDGET FOR FISCAL YEAR 2022-23**

WHEREAS, the City Manager, in accordance with Article XII, Sections 1201 and 1202 of the City Charter, has prepared and submitted a proposed annual budget for Fiscal Year 2022-23; 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 2022-23 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 13th day of June, 2022.

DocuSigned by:

Shelley Hasselbrink

Shelley Hasselbrink, Mayor

ATTEST:

DocuSigned by:

Windmera Quintanar

Windmera Quintanar, MMC, City Clerk

APPROVED AS TO FORM:

DocuSigned by:

Michael S. Daudt

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 13th day of June, 2022, by the following vote to wit:

AYES: COUNCILMEMBERS: Doby, Bates, Chirco, Hasselbrink, Nefulda
NOES: COUNCILMEMBERS: None
ABSENT: COUNCILMEMBERS: None
ABSTAIN: COUNCILMEMBERS: None

DocuSigned by:

Windmera Quintanar

Windmera Quintanar, MMC, City Clerk