

# City of Rolling Hills Estates

State of California



## Adopted Budget FY 2025-26

*July 1, 2025 - June 30, 2026*

## Proposed Budget FY 2026-27

*July 1, 2026 - June 30, 2027*



Prepared by  
Administrative Services Department



**City of  
Rolling Hills Estates**  
State of California



**RHE.city**

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*Ernie Howlett Park*

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# MEMORANDUM

**DATE: JUNE 24, 2025**

**TO: MAYOR AND CITY COUNCIL**

**FROM: GREG GRAMMER, CITY MANAGER  
MICHAEL C. WHITEHEAD, ADMINISTRATIVE SERVICES DIRECTOR  
FERNANDO ESTRADA, SENIOR ACCOUNTANT**

**SUBJECT: ADOPTED BUDGET FOR FISCAL YEAR 2025-26**

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## OVERVIEW

This memorandum serves to transmit the adopted budget for Fiscal Year 2025-26 at the June 24 City Council Meeting. The budget document incorporates direction from the City Council at the Budget Study Session held on June 3 and input from the Audit/Finance Committee, which met on May 21. Additionally, this document includes the estimated year end results for FY 2024-25.

The FY 2025-26 Budget reflects steady Building Permit revenue, a slight increase in Property Tax revenue, and stable Sales Tax revenue. On the expenditure side, the budget continues to prioritize essential services such as public safety, tree trimming, landscape maintenance, and street sweeping.

With an anticipated 4.37% increase in the annual contract city rate for patrol services provided by the Los Angeles County Sheriff's Department contract, public safety remains the City's largest single expenditure. Other expenditures include the use of grant funds, restricted funds, and some General Fund reserves to support key capital projects such as street resurfacing, pedestrian and intersection improvements, and park maintenance.

Highlights include:

General Fund Operating surplus of \$664,640 or 5% for FY24-25;  
General Fund Operating surplus of \$617,247 or 5% for FY25-26;

General Fund Balance of \$5,309,324 at 6/30/25;  
General Fund Balance of \$5,000,571 at 6/30/26;

Operating Reserves of \$2,685,000 for FY24-25  
Operating Reserves of \$2,080,000 for FY25-26

Staff is confident that the FY 2025-26 budget aligns with existing City Council policies, incorporates realistic yet conservative revenue projections, and outlines responsible expenditures that serve the best interests of the community.

## REVENUES

Total General Fund Operating Revenues for FY 2025-26 are projected to be \$12,198,864, with an estimated net positive operating surplus of \$617,247 (5%).

The City's sales tax revenue is anticipated to remain stable with an estimated \$1,682,436 in FY 2025-26. Total property tax revenue for FY 2025-26 is estimated at \$4,729,339, up approximately 3.1% from the previous fiscal year. Building Permit revenues are expected to stay constant at \$1,315,000 in FY 2025-26.

Major revenue assumptions are derived from conservative estimates based on actual revenues received to date. Sales tax revenue is expected to remain stable over the next fiscal year as projected by the City's consultant, HdL Companies. Property tax revenue continues to steadily increase each year based on assessed value calculations provided by the Los Angeles County Assessor's Office. The property tax rate, as provided under California law, is limited to 1% of market value plus other increases approved by the voters. The City's share of property tax is 6.7% of the 1%. The County Tax Assessor levies property taxes.

Park Facilities Fees have an estimated ending Fund Balance of \$465,927 in FY 2024-25. The projected Park Facilities Fees revenue for FY 2025-26 is \$1,247,963 based on the anticipated completion of the 75-unit mixed-use development project at 927 Deep Valley Drive.

Special fund revenues (Proposition C, Measure R, Measure M and SB 1/RMRA,) continue to remain strong, allowing the City to meet or exceed recommendations for annual street resurfacing as identified in the City's Pavement Management System report. Measure W funds help offset costs associated with stormwater permit compliance and the City Council's policy of pesticide-free weed abatement.

## EXPENDITURES

Expenditure assumptions in FY 2025-26 include maintaining service levels in most major categories. Landscape maintenance services are estimated at \$460,025; street sweeping services are estimated at \$95,000; and routine road repairs, restriping, and sign maintenance services, provided by Los Angeles County Department of Public Works, are expected at \$195,000. Contractual services for regular tree maintenance services are estimated at \$206,100 and at \$13,500 for emergency tree removals and special tree services.

Public safety in the amount of \$3,354,160 represents the largest percentage (27%) of the City's General Fund budget, including \$2,963,103 for the City's regional share of patrol services provided by the Los Angeles County Sheriff's Department. This amount includes the anticipated 4.37% increase in the annual contract city rate for the coming year. Also included under public safety is \$19,500 for the City's annual share of two School

Resource Officers (SROs) in partnership with the Palos Verdes Peninsula Unified School District and the four Peninsula cities.

Highway Safety Improvement Program and Public Works Capital Improvement Projects include \$2,487,097 for street resurfacing and pedestrian and multi-modal improvements in FY 2025-26. Additionally, \$4,000,000 in Measure M sub-regional funds has been allocated in FY 2025-26 for intersection improvements on Palos Verdes Drive North and Dapplegray Elementary School and roadway and pedestrian improvements on Rolling Hills Road. It is expected that work on those projects will continue into FY 2026-27.

## PERSONNEL

Salaries for 21 full-time and 12 part-time employees are estimated at \$2,633,140 for FY 2025-26, which includes a 3% Cost-of-Living Adjustment (COLA) increase and up to a 2% one-time merit bonus to award employees based upon their respective performance evaluations. All personnel items are reflected in salary resolutions and Memorandum of Understandings (MOUs), which the City Council will adopt separately.

## PENSION FUNDING POLICY

The budget document also includes the City Council's adopted Pension Funding Policy for the City's CalPERS defined benefit pension plan, which provides funding guidelines and parameters. The Policy provides funding guidelines and parameters such that the City will strive to achieve a combined funding status of 105% of the accrued liability. The total funding amount will be a combination of the amount on deposit with CalPERS, and any funds reserved by the City that are designated for pension liabilities. Furthermore, the Policy sets to maintain a minimum balance in its pension reserve of 1% of the accrued liability and limits the assets at CalPERS to no more than 90% of the accrued liability. If the combined funded status falls below 80%, the Policy outlines that the City will set aside in reserve or contribute to CalPERS an amount greater than or equal to 1% of the City's accrued liability. While the City's funded status remains healthy (above 80%), the FY 2025-26 Budget includes \$100,000 in reserves for pension liabilities.

## FUND BALANCES

The General Fund unassigned fund balance is projected to be \$2,601,324 at June 30, 2025, and \$2,900,571 at June 30, 2026, while other assigned reserves have been adjusted to reflect budget priorities for equipment replacement, building maintenance, capital projects and the CalPERS Unfunded Accrued Liability (UAL), for a total projected FY 2025-26 fund balance of \$5,000,571.

Reserves in the amount of \$640,000 have been assigned to Capital Projects, which can be used for streets, storm drains or any other capital project. In addition, Capital Improvements for renovation, maintenance, and repairs of City-owned buildings, such as City Hall and Council Chamber, have reserves of \$690,000.

The City Council Fund Balance Policy requires \$1.2 million to be allocated to an Emergency Reserve, with additional Unassigned Fund Balance allocated toward Contingency Reserve such that the combined total of the Emergency Reserve and the

Contingency Reserve must represent at least 25% of operating expenditures. Any amount above the required 25% combined Emergency and Contingency Reserve is available for any use designated by the City Council.

# BUDGET IN BRIEF

FISCAL YEAR  
2025-26

*“As stewards of  
taxpayer dollars,  
the City of Rolling  
Hills Estates  
endeavors to  
provide  
transparency and  
accountability in  
its budget”*



CITY OF  
ROLLING HILLS ESTATES  
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# Introduction

## Adopted Fiscal Year 2025-26 Operating and Capital Budget

The City of Rolling Hills Estates' Budget in Brief is intended to provide you with information about your City's Budget. The annual budget is one of our most important policy documents. This simplified version of the comprehensive budget document includes highlights, an overview of major revenue sources and expenditures, and our capital program.

The City's budget is prepared much like a household spending plan. While a family might plan for such expenses as housing, food, clothing, transportation, or medical bills, the City's focus is for public safety, parks, recreation, storm drains, roads, building maintenance, and much more.

### Mission Statement

To preserve and enhance the quality of life for residents, businesses and visitors through outstanding municipal governance and exemplary service to the community

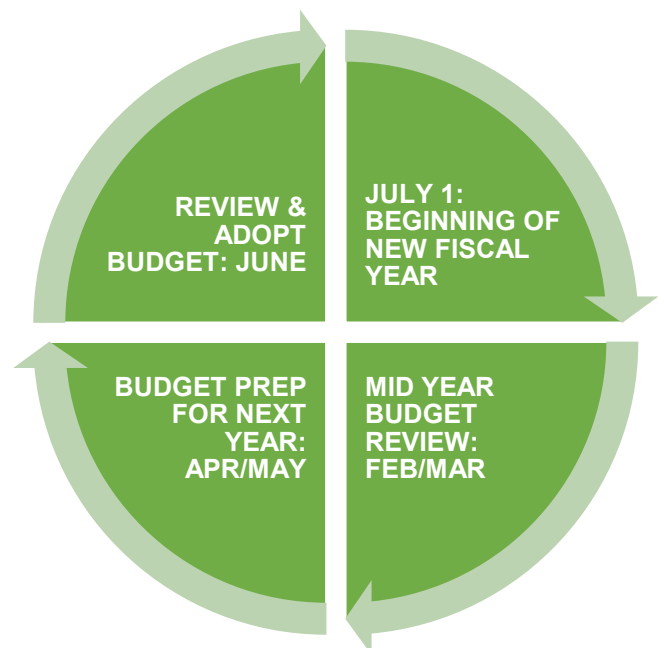
### City Council Top Priorities

City Council has identified the top three priorities for Fiscal Year 2025-26:

- ❖ Balanced Budget
- ❖ Public Safety
- ❖ Infrastructure Maintenance

### How is the budget developed?

City Council adopts the budget in June of each year for the following fiscal year, which runs from July 1 to June 30. The budget development process is continuous and includes public engagement throughout the year.



# Rolling Hills Estates At A Glance

**Incorporated:** September 18, 1957

**Form of Government:** Council/Manager

**City Employees:** 20 Full Time

**Area:** 4.18 square miles

**City Parks (total area):** 52.5 acres

**City Bridle Trails:** 16 miles

**City Streets:** 28 miles

**City Bike Paths:** 10 miles

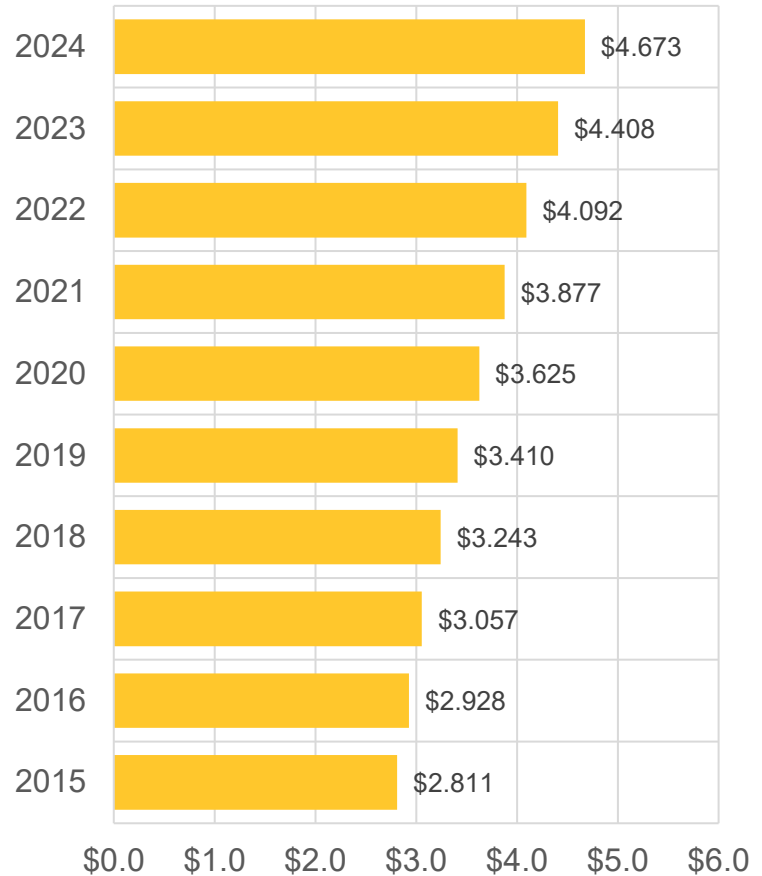
**Population:** 8,007 (2024)<sup>1</sup>

**Median Household Income:** \$187,500 <sup>1</sup>

**Median Home Value:** \$1,602,300 <sup>1</sup>

**Housing Units:** 3,129 (2020) <sup>2</sup>

## Taxable/Net Assessed Value (\$ billions)

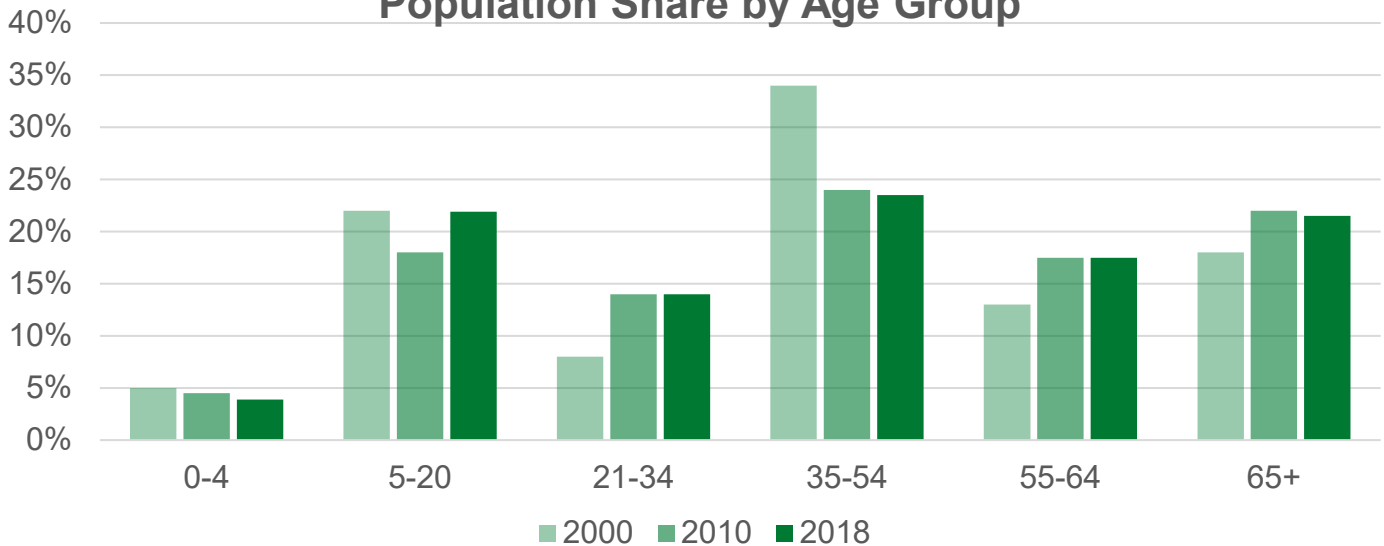


<sup>1</sup> Census.gov, 2024

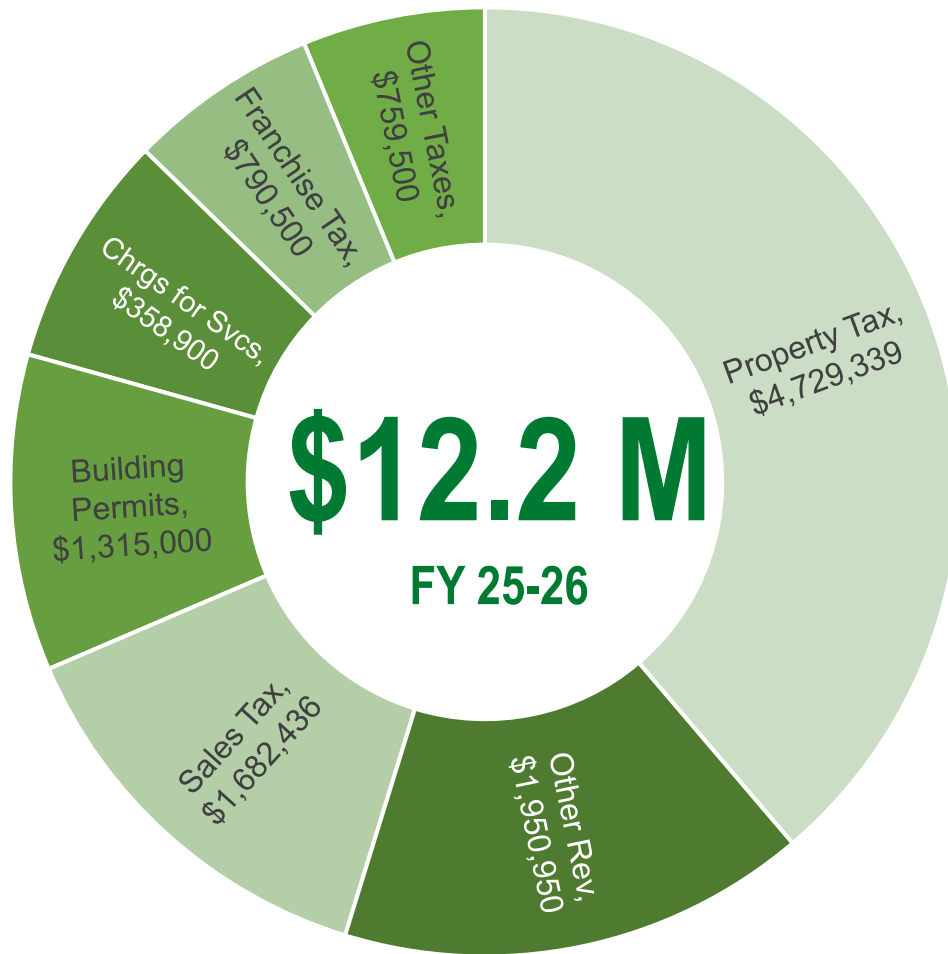
<sup>2</sup> SCAG

Source: Annual Comprehensive Financial Report  
Fiscal Year Ended June 30, 2024

## Population Share by Age Group



# General Fund Revenues



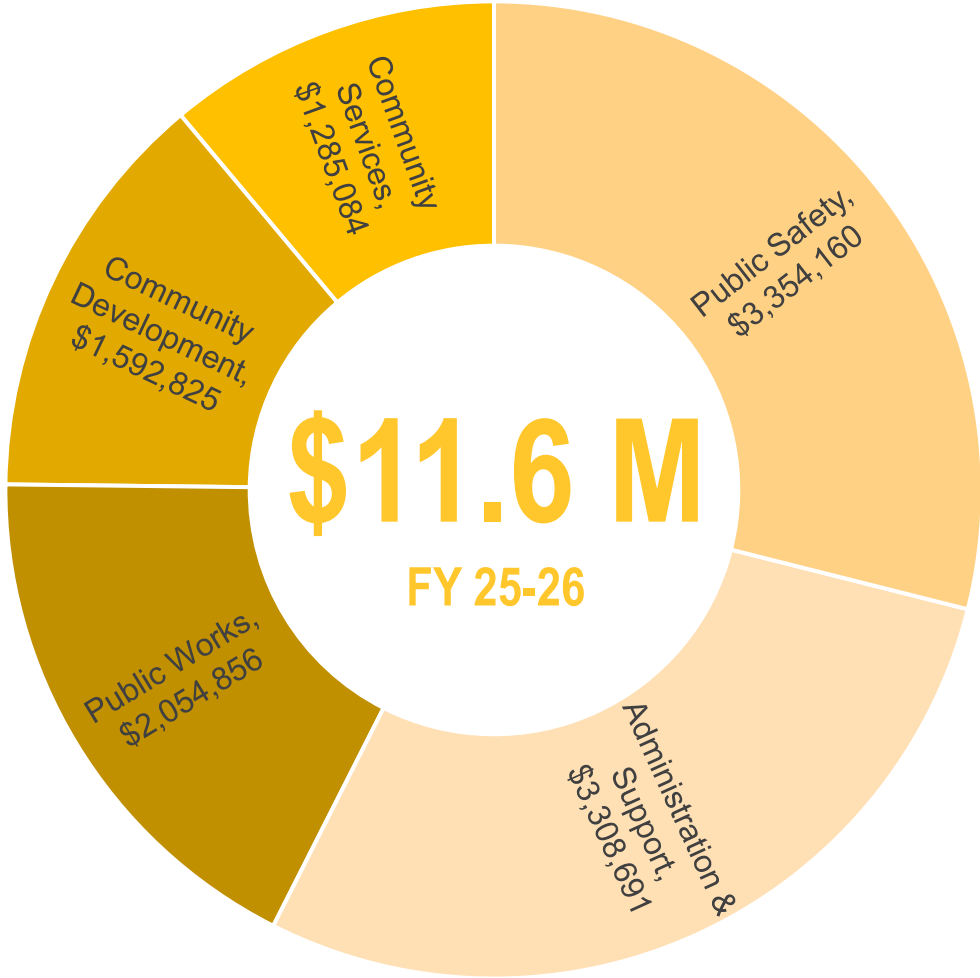
## Property Tax (Every \$100 assessed) 2023-24

Basic Levy	\$1.00000
El Camino Community College	\$0.02116
LA Community College District	\$0.06023
LA Unified School District	\$0.12422
Metropolitan Water District	\$0.00350
Palos Verdes Library District	\$0.00000
Palos Verdes Peninsula Unified	\$0.02383
Torrance Unified	\$0.08543
<b>Total Property Tax</b>	<b>\$1.31837</b>

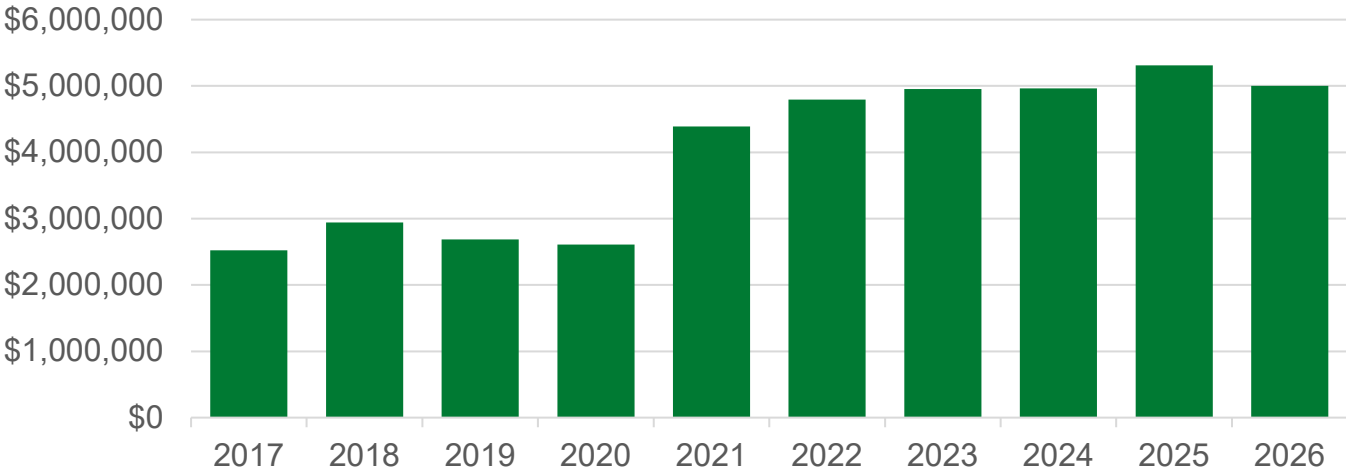
## Sales Tax (Every \$100 purchased)

State General Fund	\$3.9375
State Public Safety (Prop 172)	\$0.50
State Mental & Social Services	\$0.50
State Local Revenue Fund	\$1.0625
County Transportation	\$0.25
LA County Measure H	\$0.25
<b>City Bradley Burns 1% Local Tax</b>	<b>\$1.00</b>
LA County MTA	\$2.00
<b>Total Sales Tax</b>	<b>\$9.50</b>

# General Fund Expenditures

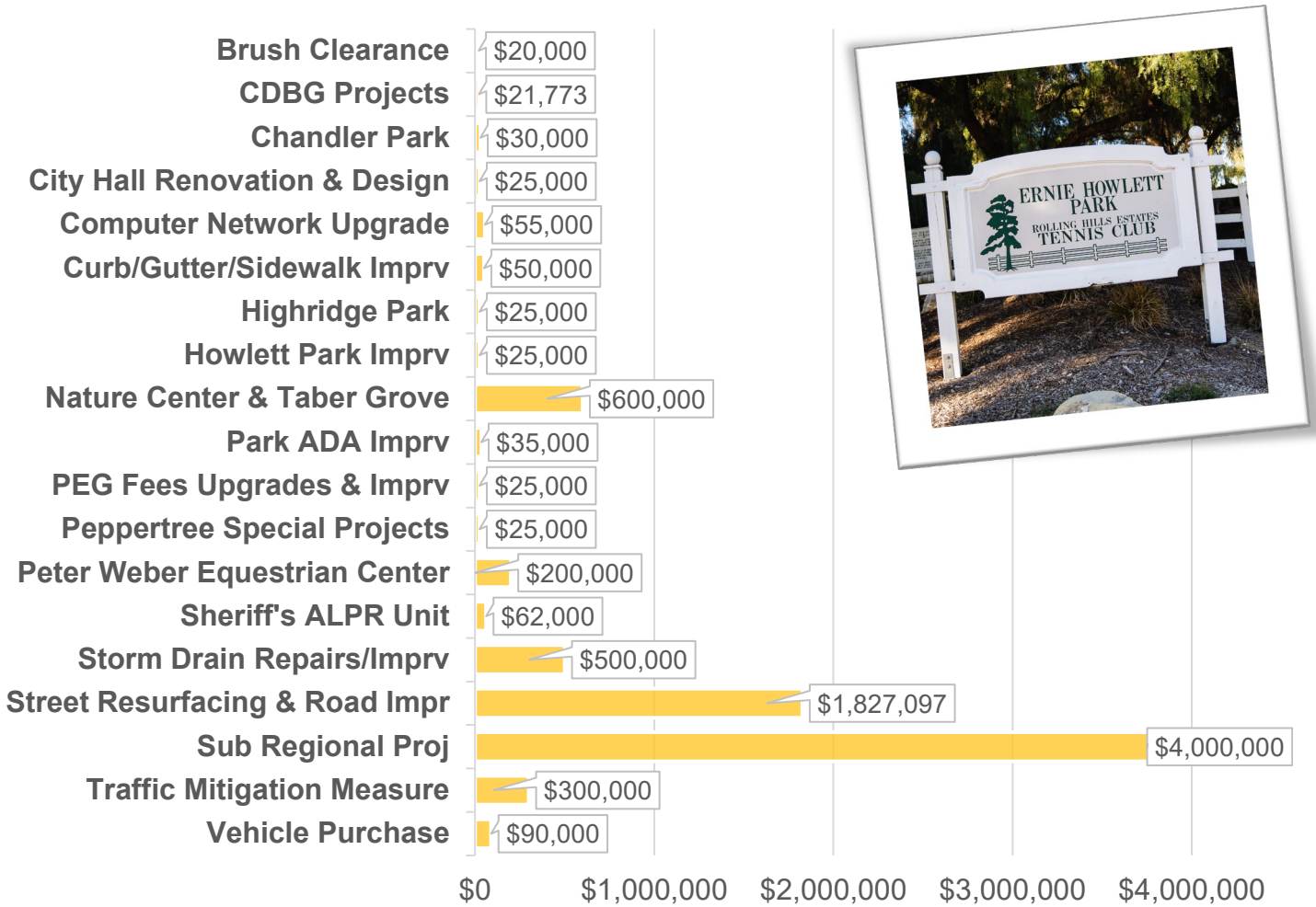


**General Fund Fiscal Year Ending Fund Balance**

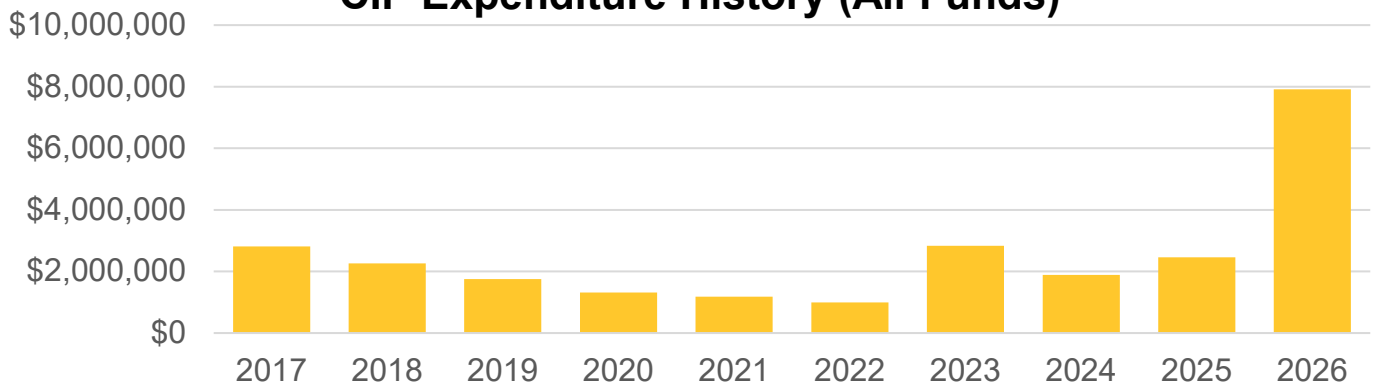


# Capital Improvement Program

While the operating budget keeps Rolling Hills Estates safe and beautiful on a daily basis, the Capital Improvement Program identifies major projects to maintain, replace and improve the city's infrastructure, such as streets, parks, and facilities. The chart below shows the Fiscal Year 2025-26 Capital Improvement Program totaling \$7,915,870. The City has committed over \$25.4 million in capital improvements since Fiscal Year 2016-17 from all government funds, including grant funds.



## CIP Expenditure History (All Funds)



## CITY OF ROLLING HILLS ESTATES



### FUND BALANCE POLICY

#### **INTRODUCTION**

The purpose of this document is to state the policy goals of the City of Rolling Hills Estates' General Fund reserves, and the budgeting practices that maintain such reserves. Although there is no formula that defines a completely adequate Fund Balance, a conservative approach should enable the City to finance its operations and meet unplanned expenditures without having to incur short-term debt or raise new revenues.

These policies are intended to provide guidelines for budget decisions as to the appropriate use of General Fund resources and the maintenance of adequate reserves for contingencies, emergencies, capital improvements, and other such uses as determined by the City Council. After amounts projected to be available from the year-end fund balance of the General Fund are allocated to Assigned categories, the remaining amount, referred to as the Unassigned Fund Balance, will be reserved for contingencies as further set forth below.

#### **STATEMENT OF FINANCIAL POLICIES**

##### **1. BUDGET POLICIES**

- a. The Adopted Budget will be balanced, so that current-year operating revenues will sufficiently fund current-year operating expenditures. Operating revenues are defined as both (a) current year revenues and (b) revenues generated in prior fiscal years, and if in excess of the amount required to fully fund Reserve targets, designated for specific operating or capital uses in future years. Operating deficits are normally contrary to City policy as well as reasonable financial prudence.
- b. Capital improvements will be funded by anticipated current-year operating surpluses and reserves available from prior years. The City will favor pay-as-you-go financing for capital project expenditures, minimizing its use of debt to only extraordinary circumstances.
- c. One-time revenue and fund balance will be used to finance one-time expenditures, except under the most extraordinary of circumstances.
- d. Specified grant revenues in Special Revenue Funds shall be used to minimize the cost to the General Fund of both qualifying operating and capital expenditures.

- e. The Enterprise Funds of the City shall be essentially self-supporting, without need of General Fund resources.

## **2. RESERVE POLICIES**

- a. Available funding will be assigned for identified projects that are not appropriated in the current fiscal year, such as long-term street maintenance in accordance with the City's Pavement Management System, storm drain repairs, storm water management capital requirements, improvements to the City Hall complex and purchase of City fleet vehicles.
- b. No less than \$1.2 million will remain unassigned in the General Fund for an "Emergency Reserve" as a part of the annual budget.
- c. An additional amount will remain unassigned in the General Fund as a "Contingency Reserve" such that the sum of the "Emergency Reserve" and the "Contingency Reserve" will be no less than 25% of General Fund operating expenditures.
- d. All Fund Balance and reserve allocations are eligible for use at the discretion of the City Council at a time of unforeseen fiscal crisis. Such determinations will be made by the City Council on a case-by-case basis.
- e. In determining whether reserves meet the goals of this policy, they will be measured as a percent of General Fund operating expenditures. For this purpose, operating expenditures will exclude capital improvement projects as well as "Special Projects" that by their nature would not be considered ongoing operational expenditures in terms of either multi-year budget allocations, long-term value and/or useful life span. Examples of "Special Projects" would include but not be limited to such issues as General Plan update/revision costs, excessive insurance, judgment, settlement, mediation and other litigation costs, CEQA costs associated with large-scale projects outside the normal scope of expected Planning activity, and website and other information technology or social media design/upgrade costs.

## CITY OF ROLLING HILLS ESTATES



### INVESTMENT POLICY

#### **INTRODUCTION**

The purpose of this document is to identify policies and procedures, which enhance opportunities for prudent and systematic investment of City funds, and to organize and formalize investment-related activities.

Activities, which comprise good cash management, include accurate cash projections, expeditious collection and deposit of revenue, control of disbursements, cost-effective banking relations and a short-term borrowing program, which coordinates cash requirements and investment opportunity.

#### **STATEMENT OF INVESTMENT POLICY**

This policy shall cover all funds and investments under the direct authority of the City of Rolling Hills Estates.

The primary objective of the City's investment function shall be safety, since the safeguarding of City assets is of paramount importance. Most investments will be highly liquid with maturities selected to anticipate cash needs and avoid the need for forced liquidations. Yield shall be a consideration only after the basic requirements of safety and liquidity have been met.

The City shall strive to achieve a market-average rate of return throughout budgetary and economic cycles. Available cash balances are consolidated for maximum investment. Investment earnings are allocated based on average monthly cash balances. Authorized investment mechanisms for the City of Rolling Hills Estates, in accordance with the California Government Code, shall include the following:

- \* LAIF (Sec. 16429.1)
- \* Savings Passbook (53632)
- \* Treasury Issues (53601 b)
- \* Certificates of Deposit (53635)

More detailed descriptions of these vehicles are in the Appendix.

Collateral, as necessary in excess of federally insured limits or as applicable, shall be maintained as specified by the Government Code. All purchased securities shall be physically delivered to a safekeeping account at Bank of America.

Except as otherwise restricted by the Government Code, the City shall strive to maintain no more than 90% of excess funds in any one-investment mechanism. However, when LAIF yields exceed those of other allowable investment vehicles, the City is permitted to maintain up to 100% of excess funds in LAIF. A maximum of 25% of the total investment portfolio may be invested for a period exceeding five years with City Council approval.

All participants in the investment process shall act as custodians of the public trust. The investment program shall be managed with a degree of professionalism that is worthy of the public trust. The City Treasurer shall be responsible for the management and investment of excess funds. However, all purchases or sales shall require signatures of two City officials, at least one being the City Manager or Assistant City Manager.

Investments shall be disclosed in a schedule of cash and investment report, which is presented to the City Manager and City Council, as part of monthly financial statements. This report shall include the type of investment, a description of the investment, issuer, date of maturity, par and dollar amount invested on all securities, investments and monies held by the City. Also, included shall be the market value of the investment and the source of market value, a statement of compliance with the investment policy established by City Council, and a statement denoting the City's ability to meet all expenditure requirements for the next six months.

## CITY OF ROLLING HILLS ESTATES



### APPENDIX OF DESCRIPTIONS OF INVESTMENT MECHANISMS

**1. LOCAL AGENCY INVESTMENT FUND (LAIF)** is a special fund of the State Treasury which local agencies may use to deposit excess funds. There is no minimum investment period and no minimum account balance requirement and the City may invest up to the maximum permitted by the State Treasurer. Funds are available on a same day basis with no loss of interest. Interest is distributed quarterly, based on the agency's proportionate share of deposits and length of deposit. (16429.1)

**2. U.S. TREASURY ISSUES (T-BILLS, NOTES, BONDS)** are direct obligations of the U.S. Government. Maturities range from 13 to 52 weeks for T-Bills, 1 to 10 years for Notes and 10 to 30 years for T-Bonds. They are highly liquid and considered the safest investment security. (53601 b)

**3. CERTIFICATES OF DEPOSIT (CDs)** are investments for inactive funds issued by banks, savings and loans and credit unions. Investments of \$250,000 are insured by the following respective insurance agencies (FDIC, FSLIC and NCUFIC). Deposits can be from 14 days to several years. Deposits exceeding \$250,000 can be collateralized with government securities. (53635)



## CITY OF ROLLING HILLS ESTATES



## PENSION FUNDING POLICY

### **PURPOSE**

The purpose of this Pension Funding Policy ("Policy") is to provide guidance on the development and adoption of a funding plan for the City of Rolling Hills Estates for CalPERS defined benefit pension plans (Miscellaneous, Miscellaneous Second Tier, and PEPPRA Miscellaneous). This funding Policy supports the decision-making process of the City Council and should be consistent with the overall purpose and goals of the City of Rolling Hills Estates pension plans, as well as the City's overall responsibilities to its residents. As used in this Policy, "City" shall mean the City of Rolling Hills Estates and/or the City and its related entities, as the context may require.

The City recognizes that a fiscally prudent Policy should:

- Maintain the City's sound financial position;
- Align with City's long-term financial plan;
- Provide guidance in making annual budget decisions;
- Ensure the City has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenditures;
- Ensure that all pension funding decisions are structured to protect both current and future taxpayers, ratepayers, and residents of the City; and
- Protect the City's ability to provide employees with the pension benefits promised.

### **BACKGROUND**

The primary goal of funding defined benefit pension plans is to ensure that sufficient assets will be accumulated to deliver promised benefits when they come due. The City's pension funding goal is to fund its pension benefit obligations and establish sound funding guidelines that promote pension benefit security while preserving sufficient liquidity as not to negatively impact the City's ability to continue to provide services to the community. California Public Employer's Retirement Law (PERL) requires member agencies to contribute a minimum required employer contribution (MREC) which is made up of the annual service cost of active employees (Normal Cost) plus an amount required to amortize any unfunded accrued liability (UAL Payment). If all other actuarial assumptions are met, paying the annual MREC generally improves the funded status of the plan by approximately 1% per year until the market value of assets with CalPERS reaches or exceeds 100% of the funded status with CalPERS.

Recognizing there are a considerable number of significant assumptions that go into the development of the City's accrued pension liability and there is substantial annual volatility associated with the CalPERS investment portfolio, the City has developed a policy to address these challenges. This policy will guide the City's strategy to fund the CalPERS pension plans up to 105% of the total accrued liability. Assets will be held in a pension reserve at the City and assets will be held at CalPERS for a Combined Funded status.

The City is committed to fiscal sustainability by employing long-term financial planning efforts, maintaining appropriate reserve levels, and employing prudent practices in governance, management, budget administration, and financial reporting. This Policy is intended to make all relevant information readily available to decision-makers and the public to improve the quality of decisions, identify policy goals, and to demonstrate a commitment to long-term financial planning.

The purpose of this funding policy is to establish a framework for funding the City's defined benefit pension plans, considering factors that are relevant to the plans and the City. These factors include:

- The financial position of the City;
- Stability of the plan and/or the affordability of the annual contributions;
- Benefit security;
- The terms of the CalPERS contract for the City;
- Minimum funding requirements under State law.

There are several advantages to developing a funding policy to address an unfunded accrued liability. These advantages include the following:

- Provides the framework to ensure the proper management of future liabilities and to minimize the effects on operations. The adoption of a funding policy will ensure a disciplined decision-making process, which will contribute to better predictability in funding.
- Having a written summary of the funding policy that is accessible to the employees and the public will help improve the transparency of funding decisions and increase the understanding of pension funding issues.
- The exercise of developing this funding policy improves the identification, understanding, and management of the risk factors that affect the variability of funding requirements and the security of benefits to employees and retirees.

## **FUNDING GUIDELINES AND POLICY PARAMETERS**

The City will strive to achieve a combined funded status of 105% of the accrued liability. The total funding amount will be a combination of the amount on deposit with CalPERS, and any funds reserved by the City that are "designated" for pension liabilities.

***Preservation of Liquidity and Budget Flexibility:*** The City shall endeavor to maintain a minimum balance in its pension reserve of 1% of the accrued liability and limit the assets at CalPERS to no more than 90% of the accrued liability.

***Plan Solvency:*** If the combined funded status falls below 80%, the City shall endeavor to set aside in reserve or contribute to CalPERS, an amount greater than or equal to 1% of the City's accrued liability

in addition to the City’s MREC. Similarly, if the combined funded status falls below 65%, the City shall endeavor to set aside in reserve or contribute to CalPERS, an amount greater than or equal to 2% of the City’s accrued liability in addition to the City’s MREC. Should the Combined funded status exceed 105% of the City’s accrued liability, the City shall draw down the pension reserve to pay the annual MREC.

**ILLUSTRATION OF FUNDING GUIDELINES AND POLICY PARAMETERS**

<b>Recommended Funded Status Guidelines</b>	<b>Recommended % of Accrued Liability (AL)</b>	
	<b>Min</b>	<b>Max</b>
Pension Reserve at City	1%	NA
Assets with CalPERS	NA	90%
<b>Combined Funded Status</b>	<b>80%</b>	<b>105%</b>

<b>Funding Guidelines*</b>	<b>Minimum Contribution Guidelines</b>
If greater than 80% funded status	MREC Only
If less than 80% but greater than 65%	MREC + 1% of AL
If less than 65%	MREC + 2% of AL

\* Funding contribution above MREC may be an increase to the City’s Pension Reserve or direct contribution to CalPERS provided the contribution would not foreseeably result in a funded status greater than 90% at CalPERS.

**PENSION PAYMENT STRATEGIES & TACTICS**

If after considering policy targets and prudent liquidity, the City Manager or their designee may recommend to the City Council various strategic and tactical measures listed below to achieve one or more the following objectives 1) preserve current and future financial flexibility, 2) enhance the solvency of the plan and 3) to derive economic benefit(s) to the City:

**Prepayment of MREC:** At the beginning of each fiscal year, the City analyzes the cost/benefits of prepaying MREC due to CalPERS during that fiscal year. The City strives to continue taking advantage of any prepayment discount that is afforded by CalPERS.

***Additional Discretionary Payments (ADPs):*** ADPs may be deposited with CalPERS at any time. Within the constraints of this policy and appropriation by City Council, the City may make ADPs to CalPERS to achieve one or more of the three objectives above, especially when it is clear that components of the UAL (gain/loss bases) are negatively amortizing, or other opportunities exist that would likely result in an economic benefit to the City. Unless explicitly authorized by Council, ADPs to CalPERS should not be made if it can reasonably expect that assets with CalPERS would exceed 90% of the City's accrued liability.

***Restructuring UAL Payment Schedule:*** The City may also consider full or partial restructuring of the UAL payment schedule to achieve one or more of the objectives above including preserving future financial flexibility or avoiding slow or negative amortization.

***Pension Reserve:*** In a prudent effort to preserve financial liquidity and budget flexibility the City shall maintain a pension reserve within the constraints and limitations of this policy. The primary purpose of the reserve is to act as a "Pension Stabilization" fund acknowledging the CalPERS investment portfolio is volatile, the funded status can swing dramatically from one year to the next and may result in future budgetary challenges.

Before executing any of the pension payment strategies and tactics above, careful consideration should be made so that the resulting transaction should **not adversely impact the liquidity, budget flexibility and general operations of the City while maintaining the City's minimum general fund balance per the general fund policy.**

### **OPTIONS TO FUNDING OF PENSION MANAGEMENT STRATEGIES**

Funding options for the remaining unfunded liability and / or any new unfunded accrued liabilities may include:

- A portion of annual surplus, if applicable
- Annual budget allocations
- Financing in-lieu of proposed cash funding of Capital Improvement projects
- Other as authorized by the City Council

### **GOVERNANCE PROCEDURES**

Annually, the City Manager or their designee shall provide an update to the Council of the including following: The three-year funded status trend as of the most recent actuarial valuation year and a projected funded status estimate for the succeeding valuation year, once CalPERS makes its most recent investment returns known to the public. The funded status report shall include the accrued pension liability, the market value of assets held by CalPERS, the fair value of pension reserve held by the City and the remaining unfunded accrued liability.

After completion of the annual audit, all discretionary fund reserve balances will be reviewed by City staff. Based on any budgetary constraints at that time, a determination may be made that it is in the best interest of the City to use any available reserves or one-time savings from the prior fiscal year to bolster the combined funded status of the accrued pension liability.

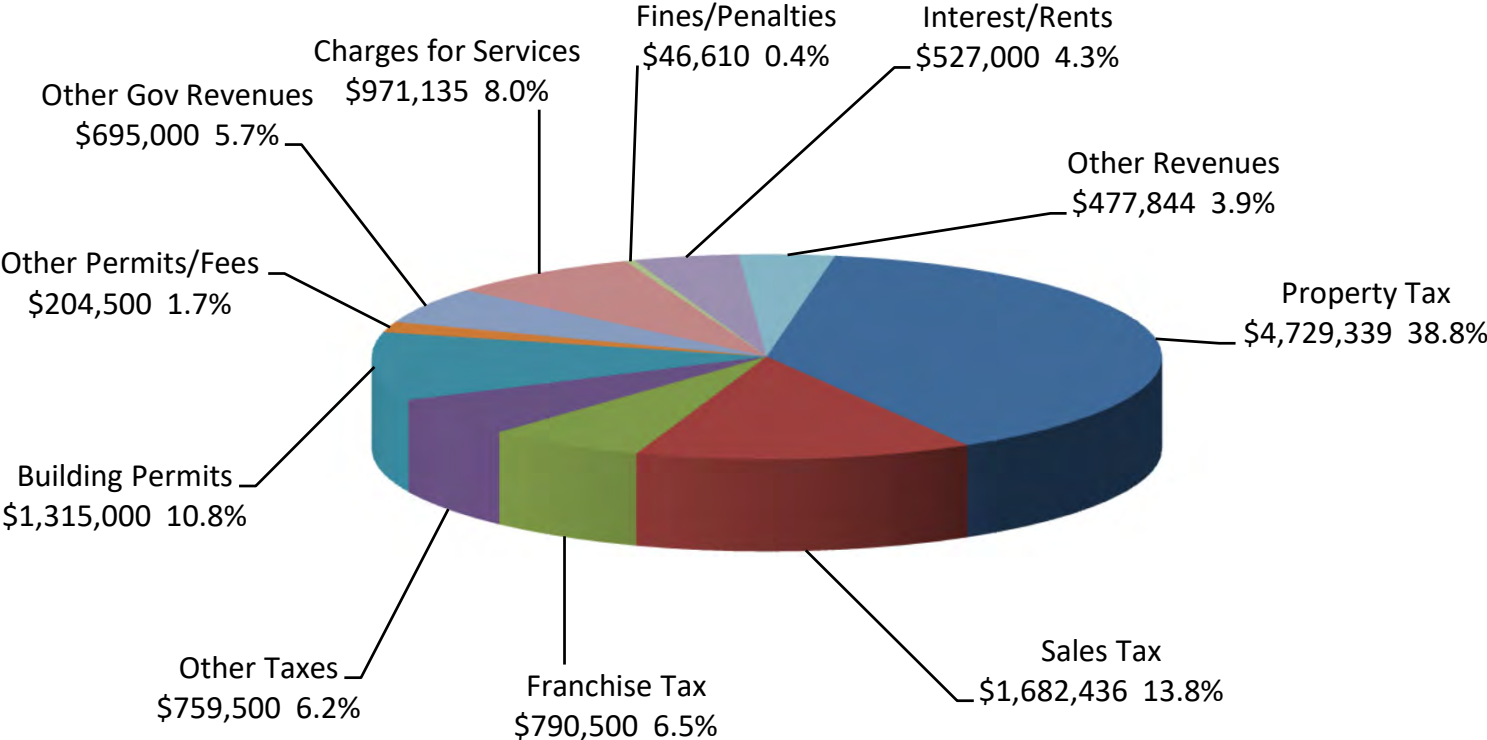
Each year during the Budget process, a recommendation for the precise savings allocation for the next fiscal year will be determined based on CalPERS latest year-end investment return, projected funded status, funding parameters set by this policy and other community needs. If CalPERS fiscal year-end investment return is *below* its target investment return (Discount Rate), the City will allocate a higher portion of savings to fund future UAL costs. Alternatively, the projected funded status is within policy parameters, then the City may allocate more of the budgetary savings to offset General Fund operational costs.

From time to time, the City Manager may also make recommendations to the City Council to use a portion of the pension reserve to make the annual MREC, if by maintaining the target minimum balance that would adversely impact services to the community. The target balance of the reserve shall be replenished within five years.



# City of Rolling Hills Estates

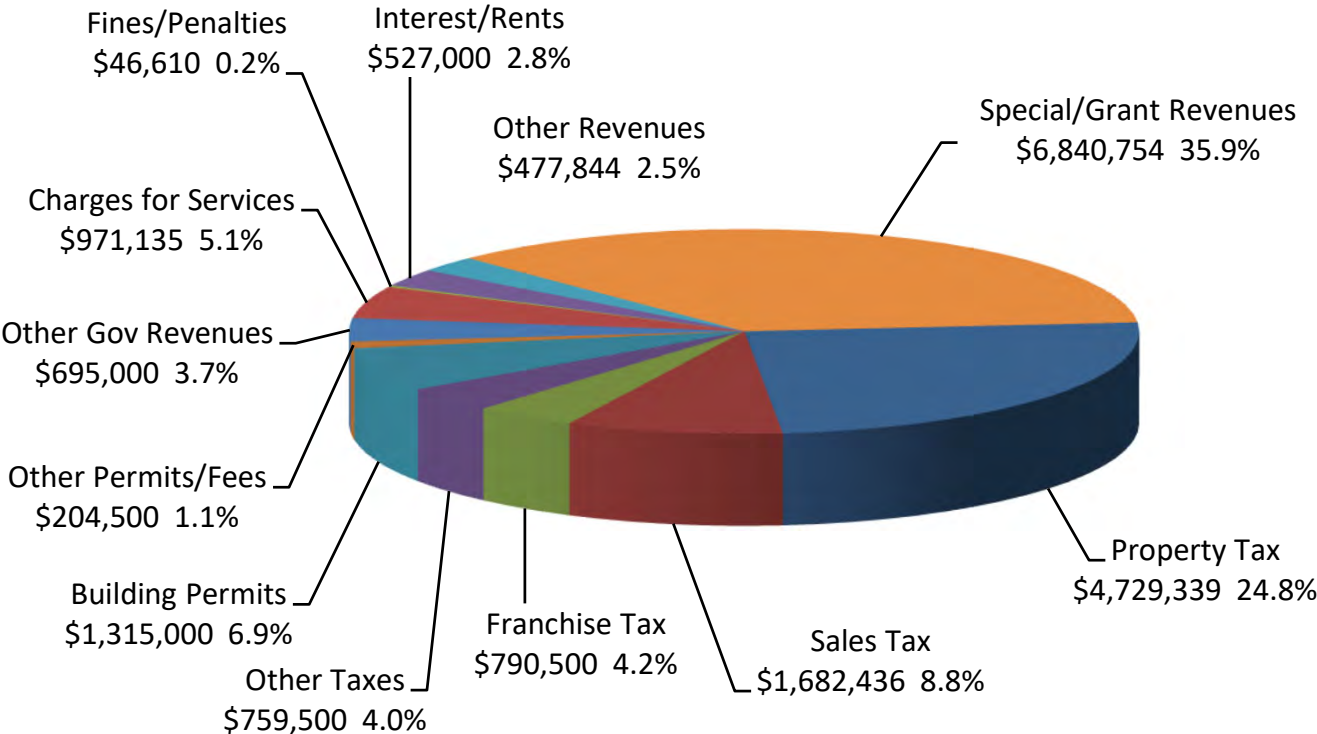
## Budget Revenues 2025 - 2026 (General Fund)





# City of Rolling Hills Estates

## Budget Revenues 2025 - 2026 (All Funds)





**EXHIBIT A**  
**City of Rolling Hills Estates**  
**Revenue Summary**  
 (by fund within fund type)

<b>REVENUE SUMMARY</b>		<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
		<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Adopted</b>	<b>Proposed</b>
<b>GENERAL FUND</b>						
<b>LOCAL TAXES</b>						
Property Tax	3110	3,027,810	3,219,128	3,351,273	3,456,363	3,600,000
Property Tax in lieu of VLF Fees	3115	1,129,543	1,198,762	1,235,030	1,272,976	1,316,766
Sales Tax	3120	1,615,932	1,669,708	1,637,847	1,682,436	1,726,750
Franchise Tax	3130	742,744	769,567	775,000	790,500	806,310
Business License Tax	3140	547,183	547,284	600,000	612,000	612,000
Property Transfer Tax	3160	161,574	103,707	170,000	145,000	145,000
New Construction Tax	3170	2,000	3,000	2,000	2,500	3,000
<b>TOTAL</b>		<b>7,226,787</b>	<b>7,511,155</b>	<b>7,771,150</b>	<b>7,961,775</b>	<b>8,209,826</b>
<b>LICENSES &amp; PERMITS</b>						
Animal Licenses	3220	4,171	4,654	7,500	4,500	4,500
Building Permits	3230	1,526,466	1,115,360	1,275,000	1,315,000	1,357,000
Street Permits	3240	448,616	158,096	224,000	200,000	200,000
<b>TOTAL</b>		<b>1,979,253</b>	<b>1,278,110</b>	<b>1,506,500</b>	<b>1,519,500</b>	<b>1,561,500</b>
<b>INTERGOVERNMENTAL REVENUES</b>						
COPS Grant (Policing)	3311	165,271	186,159	194,663	195,000	195,000
Highway Safety Improvement Program	3315	7,196	4,460	250,000	500,000	1,000,000
American Rescue Plan Act	3384	138,989	32,500	1,736,155		
<b>TOTAL</b>		<b>311,457</b>	<b>223,119</b>	<b>2,180,818</b>	<b>695,000</b>	<b>1,195,000</b>
<b>CHARGES FOR SERVICES</b>						
Planning Fees	3410	170,553	165,569	200,000	739,400	750,000
GIS Fees	3420	5,604	4,400	7,500	7,735	7,980
City Celebration & Holiday Parade	3430	631	3,460	4,622	4,000	4,000
Recreation Fees	3440	134,079	89,752	87,000	100,000	107,500
Tennis Court Fees	3460	68,105	77,814	60,000	100,000	105,000
Tennis Membership Dues	3461	13,775	15,880	20,150	20,000	22,000
<b>TOTAL</b>		<b>392,746</b>	<b>356,876</b>	<b>379,272</b>	<b>971,135</b>	<b>996,480</b>
<b>FINES &amp; FORFEITURES</b>						
Misc. Fines and Forfeitures	3510	38,945	17,886	26,000	27,610	27,610
False Alarm Fines	3520	5,150	5,450	5,000		
Business License Penalties	3530	27,168	18,492	19,000	19,000	19,000
<b>TOTAL</b>		<b>71,263</b>	<b>41,828</b>	<b>50,000</b>	<b>46,610</b>	<b>46,610</b>
<b>USE OF MONEY &amp; PROPERTY</b>						
Interest Income	3610	115,594	211,368	180,000	184,000	188,000
LAIF Fair Market Value Gain/Loss	3611	(36,321)	93,838	90,000	50,000	50,000
Rents and Concessions	3620	45,653	44,123	42,000	43,000	44,500
PWEC Concessionaire's Fee	3630	218,572	231,045	235,000	250,000	260,000
<b>TOTAL</b>		<b>343,498</b>	<b>580,373</b>	<b>547,000</b>	<b>527,000</b>	<b>542,500</b>
<b>OTHER REVENUES</b>						
State CASp Fee	3705	629	410	500	500	500
Refunds/Rebates/Reimbursements	3710	19,622	140,946	28,631	248,895	20,000
SB 90 Reimb. of State Mandated Costs	3715					
AB 939/Infrastructure Fees	3720	199,784	210,650	204,276	214,449	225,171
Prior Year Adjustments	3725	105	450			
Miscellaneous Revenues	3730	230,746	35,641	9,000	9,000	9,000
CalRecycle Grant SB1383	3735			75,000		
Litter Abatement/Recycling	3750	5,000	5,000	5,000	5,000	5,000
<b>TOTAL</b>		<b>455,887</b>	<b>393,096</b>	<b>322,407</b>	<b>477,844</b>	<b>259,671</b>
<b>TOTALS, GENERAL FUND</b>	<b>01</b>	<b>10,780,891</b>	<b>10,384,556</b>	<b>12,757,147</b>	<b>12,198,864</b>	<b>12,811,587</b>

**EXHIBIT A**  
**City of Rolling Hills Estates**  
**Revenue Summary**  
 (by fund within fund type)

<b>REVENUE SUMMARY</b>		<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
		<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Adopted</b>	<b>Proposed</b>
<b>EXHIBIT A</b>						
<b>SPECIAL REVENUE FUNDS</b>						
<b>PARK FACILITIES FEES</b>						
Park Facilities Fees	3180	308,659	78,985	47,391	1,247,963	63,188
Interest Income	3610	24,981	35,097	25,000	25,000	25,000
<b>TOTAL</b>	<b>10</b>	<b>333,640</b>	<b>114,082</b>	<b>72,391</b>	<b>1,272,963</b>	<b>88,188</b>
<b>HIGHWAY USERS TAX ACCOUNT</b>						
Section 2103 - HUTA	3329	67,556	76,830	81,079	79,922	82,320
Section 2105 - HUTA	3330	47,184	51,237	54,772	55,160	56,815
Section 2106 - HUTA	3340	31,886	33,922	35,381	35,602	36,670
Section 2107- HUTA	3350	64,305	69,354	74,228	75,207	77,463
Section 2107.5 - HUTA	3360	2,000	2,000	2,000	2,000	2,000
<b>HUTA SUBTOTAL</b>		<b>212,931</b>	<b>233,344</b>	<b>247,460</b>	<b>247,891</b>	<b>255,268</b>
Interest Income	3610	2,360	6,708	9,900	7,000	7,000
<b>TOTAL</b>	<b>11</b>	<b>215,291</b>	<b>240,052</b>	<b>257,360</b>	<b>254,891</b>	<b>262,268</b>
<b>SB1 RMRA FUND</b>						
SB1 RMRA	3365	183,023	213,368	223,145	231,130	230,622
Interest Income	3610	2,515	2,713	8,740	5,500	5,500
<b>TOTAL</b>	<b>12</b>	<b>185,537</b>	<b>216,081</b>	<b>231,885</b>	<b>236,630</b>	<b>236,122</b>
<b>LOCAL TRANSPORTATION FUND</b>						
TDA Article 3 Funds	3121	13,552		8,681	6,829	7,034
Interest Income	3610					
<b>TOTAL</b>	<b>13</b>	<b>13,552</b>		<b>8,681</b>	<b>6,829</b>	<b>7,034</b>
<b>TRAFFIC SAFETY FUND</b>						
Traffic Safety Fines	3540	14,101	13,630	15,000	10,000	10,000
Interest Income	3610	11				
<b>TOTAL</b>	<b>14</b>	<b>14,112</b>	<b>13,630</b>	<b>15,000</b>	<b>10,000</b>	<b>10,000</b>
<b>PEG FEES</b>						
Cox PEG Fees	3760	25,040	23,004	26,500	25,000	25,000
Interest Income	3610	2,009	3,923	4,800	3,500	3,500
<b>TOTAL</b>	<b>16</b>	<b>27,049</b>	<b>26,927</b>	<b>31,300</b>	<b>28,500</b>	<b>28,500</b>
<b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>						
CDBG	3320	21,022	20,151	20,445	21,773	22,426
Interest Income	3610		59			
<b>TOTAL</b>	<b>17</b>	<b>21,022</b>	<b>20,210</b>	<b>20,445</b>	<b>21,773</b>	<b>22,426</b>
<b>TRANSIT FUND</b>						
PROP A - Transit Improvement	3121	212,853	219,794	237,558	220,754	227,377
Interest Income	3610	1,702	5,675	8,500	5,000	5,000
<b>TOTAL</b>	<b>18</b>	<b>214,555</b>	<b>225,469</b>	<b>246,058</b>	<b>225,754</b>	<b>232,377</b>
<b>PROP C</b>						
PROP C - Transit Tax	3122	176,556	182,314	197,048	183,109	188,602
Interest Income	3610	6,803	8,637	16,450	9,000	9,000
<b>TOTAL</b>	<b>19</b>	<b>183,359</b>	<b>190,952</b>	<b>213,498</b>	<b>192,109</b>	<b>197,602</b>
<b>AQMD</b>						
Air Quality Funds AB 2766	3390	20,942	41,361	20,000	20,000	20,000
Interest Income	3610	2,653	6,272	7,890	5,000	5,000
<b>TOTAL</b>	<b>20</b>	<b>23,595</b>	<b>47,633</b>	<b>27,890</b>	<b>25,000</b>	<b>25,000</b>
<b>MEASURE R</b>						
Residential Street Resurfacing	3371	132,379	136,693	147,786	137,332	141,452
Interest Income	3610	3,828	2,174	5,580	4,000	4,000
<b>TOTAL</b>	<b>23</b>	<b>136,206</b>	<b>138,867</b>	<b>153,366</b>	<b>141,332</b>	<b>145,452</b>
<b>MEASURE W</b>						
Safe Clean Water	3364	173,140	174,016	174,000	174,100	174,100
Interest Income	3610	3,150	4,532	7,000	4,000	4,000
<b>TOTAL</b>	<b>24</b>	<b>176,290</b>	<b>178,548</b>	<b>181,000</b>	<b>178,100</b>	<b>178,100</b>
<b>MEASURE M</b>						
Subregion Fund in 2020	3368	79,799	194,087	1,480,000	4,000,000	4,000,000
Street Resurfacing	3369	149,749	154,355	167,491	155,643	160,312
Interest Income	3610	1,247		910		
<b>TOTAL</b>	<b>26</b>	<b>230,794</b>	<b>348,442</b>	<b>1,648,401</b>	<b>4,155,643</b>	<b>4,160,312</b>

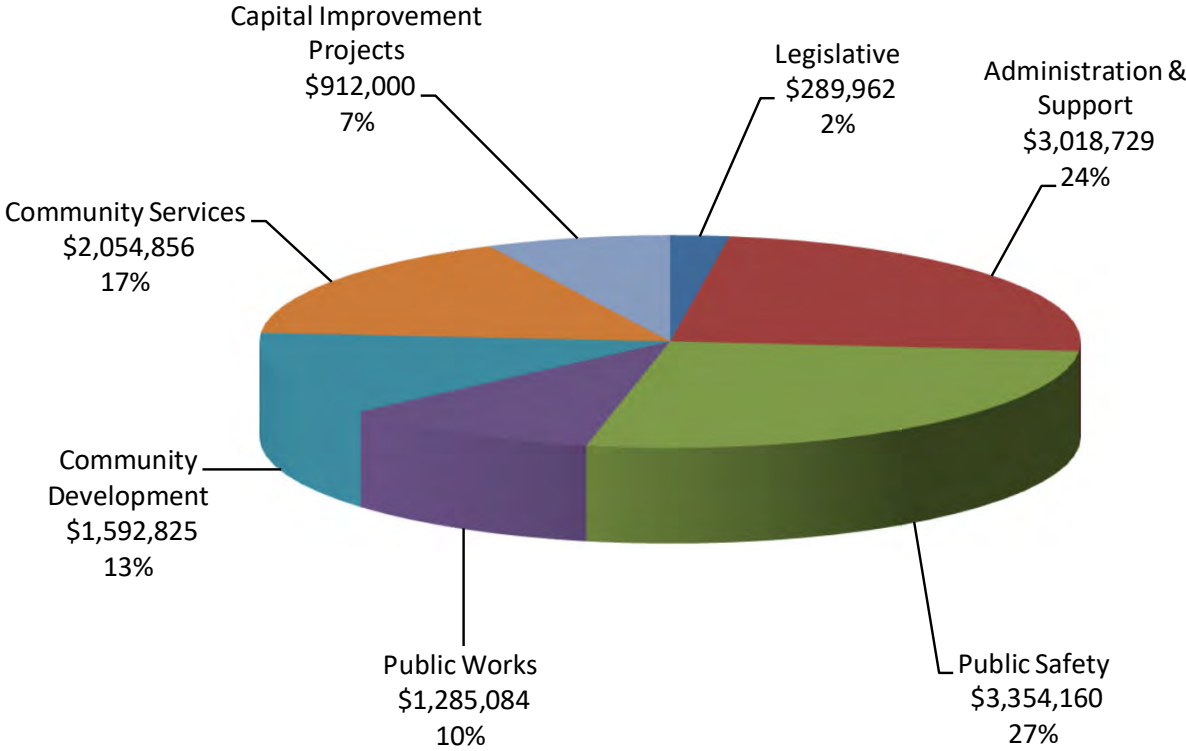
**EXHIBIT A**  
**City of Rolling Hills Estates**  
**Revenue Summary**  
 (by fund within fund type)

<b>REVENUE SUMMARY</b>		<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
		<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Adopted</b>	<b>Proposed</b>
<b>PROP A COUNTY PARKS</b>						
PROP A - Howlett Park Pathways	3393		249,000			
<b>TOTAL</b>	32		<b>249,000</b>			
<b>CDBG-CV</b>						
CDBG-CV	3765	7,882				
<b>TOTAL</b>	41	<b>7,882</b>				
<b>SB 2 PLANNING GRANT</b>						
SB 2	3312	43,666				
Interest Income	3610	231	619			
<b>TOTAL</b>	42	<b>43,897</b>	<b>619</b>			
<b>PEPPER TREE FOUNDATION</b>						
Donations	3440	54,967	60,718	50,000	52,550	52,550
Interest Income	3610	1,198	3,212	3,500	3,500	3,500
<b>TOTAL</b>	95	<b>56,166</b>	<b>63,930</b>	<b>53,500</b>	<b>56,050</b>	<b>56,050</b>
<b>TRAFFIC MITIGATION MEASURES FUND</b>						
Traffic Mitigation	3190	12,191	15,295	6,118	6,118	6,118
Interest Income	3610	12,022	23,646	27,150	27,000	27,000
<b>TOTAL</b>	98	<b>24,213</b>	<b>38,941</b>	<b>33,268</b>	<b>33,118</b>	<b>33,118</b>
<b>GENERAL PLAN UPDATE FUND</b>						
General Plan Update Fee	3195	14,775	3,351	2,000	2,062	2,127
Interest Income	3610					
<b>TOTAL</b>	99	<b>14,775</b>	<b>3,351</b>	<b>2,000</b>	<b>2,062</b>	<b>2,127</b>
<b>TOTALS, SPECIAL REVENUE FUNDS</b>		<b>1,921,936</b>	<b>2,116,736</b>	<b>3,196,043</b>	<b>6,840,754</b>	<b>5,684,676</b>
<b>GRAND TOTALS, ALL FUNDS</b>		<b>12,702,827</b>	<b>12,501,292</b>	<b>15,953,190</b>	<b>19,039,618</b>	<b>18,496,263</b>



# City of Rolling Hills Estates

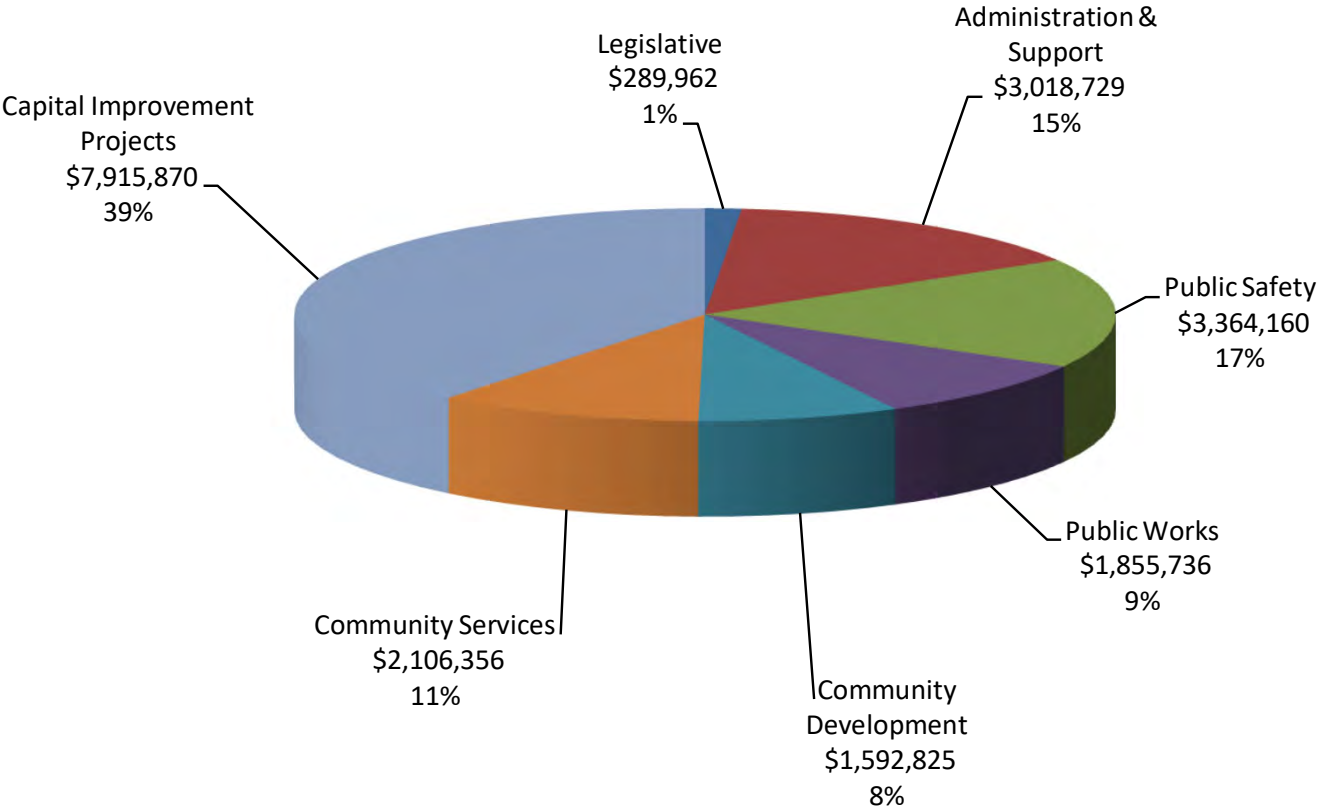
## Budget Expenditures 2025-2026 (General Fund including CIP)





# City of Rolling Hills Estates

## Budget Expenditures 2025-2026 (All Funds)





**EXHIBIT B**  
**City of Rolling Hills Estates**  
**Expenditures/Expenses Budget Summary**

EXPENDITURES/EXPENSES SUMMARY	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed	
<b>GENERAL FUND OPERATING EXPENDITURES</b>						
<b>LEGISLATIVE</b>						
CITY COUNCIL	4110	69,524	65,159	67,686	69,319	70,965
PLANNING COMMISSION	4120	35,604	36,297	34,857	37,200	39,255
P&A COMMISSION	4130	29,894	29,386	30,374	31,793	33,166
CITY ATTORNEY	4140	138,908	153,383	122,000	137,000	147,000
CITY CLERK	4150	1,380	75	250	14,650	44,150
<b>TOTAL</b>		<b>275,310</b>	<b>284,300</b>	<b>255,166</b>	<b>289,962</b>	<b>334,535</b>
<b>ADMINISTRATION &amp; SUPPORT</b>						
CITY MANAGER	4210	732,329	731,686	805,356	798,549	834,559
CENTRAL SERVICES	4220	541,624	585,580	597,611	652,576	657,576
FINANCE	4230	626,875	654,003	714,882	746,270	768,686
PERSONNEL	4240	533,563	791,854	579,806	702,792	775,751
PUBLIC INFORMATION	4250	48,087	41,800	48,656	56,895	78,159
EQUIPMENT	4279	51,088	74,314	61,645	61,647	61,647
<b>TOTAL</b>		<b>2,533,566</b>	<b>2,879,237</b>	<b>2,807,955</b>	<b>3,018,729</b>	<b>3,176,378</b>
<b>PUBLIC SAFETY</b>						
PATROL SERVICES	4310	2,437,711	2,634,405	2,831,972	2,963,103	3,080,607
ANIMAL CONTROL	4330	22,326	28,504	35,000	39,500	41,500
CROSSING GUARDS - GENERAL FUND	4343	58,725	59,286	85,644	96,837	100,609
EMERGENCY MANAGEMENT	4350	19,462	179,322	148,633	254,721	61,388
<b>TOTAL</b>		<b>2,538,223</b>	<b>2,901,516</b>	<b>3,101,250</b>	<b>3,354,160</b>	<b>3,284,104</b>
<b>PUBLIC WORKS</b>						
HIGHWAY SAFETY IMPROVEMENT PROGRAM	4415			50,000	450,000	1,000,000
SIGNALS & STRIPING	4451	370,732	272,183	365,000	375,000	385,000
STORMWATER PERMIT	4460	389,607	175,149	361,655	376,789	378,209
SOLID WASTE/RECYCLING	4625	25,255	28,415	57,056	83,295	54,559
<b>TOTAL</b>		<b>785,595</b>	<b>475,747</b>	<b>833,711</b>	<b>1,285,084</b>	<b>1,817,768</b>
<b>COMMUNITY DEVELOPMENT</b>						
PLANNING ADMINISTRATION	4510	857,588	1,020,782	1,130,045	1,333,897	1,378,995
ADVANCED PLANNING	4520	185,099	197,721	67,792	91,803	69,966
CODE ADMINISTRATION	4530	130,561	180,671	157,399	167,125	174,518
<b>TOTAL</b>		<b>1,173,248</b>	<b>1,399,174</b>	<b>1,355,235</b>	<b>1,592,825</b>	<b>1,623,479</b>
<b>COMMUNITY SERVICES</b>						
PARKS MAINTENANCE	4610	973,514	1,024,817	1,288,910	1,232,207	1,264,953
TREE TRIMMING	4615	314,369	260,557	252,408	269,454	279,556
BRIDLE TRAILS	4630	71,751	97,053	83,816	86,948	89,161
RECREATION PROGRAMS	4640	156,871	138,673	138,225	151,849	157,149
TENNIS RECREATION	4645	121,910	133,033	150,304	176,077	181,948
SPECIAL EVENTS	4670	114,102	102,200	98,741	99,947	103,058
PEPPER TREE	4674	6,954	6,939	7,043	7,374	7,704
NATURE CENTER	4676	46,529	46,502	47,600	31,000	31,000
<b>TOTAL</b>		<b>1,806,002</b>	<b>1,809,774</b>	<b>2,067,046</b>	<b>2,054,856</b>	<b>2,114,529</b>
<b>TOTAL OPERATING EXPENDITURES</b>						
		<b>9,111,945</b>	<b>9,749,747</b>	<b>10,420,362</b>	<b>11,595,617</b>	<b>12,350,793</b>

**EXHIBIT B**  
**City of Rolling Hills Estates**  
**Expenditures/Expenses Budget Summary**

EXPENDITURES/EXPENSES SUMMARY	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>GENERAL FUND CAPITAL IMPROVEMENT EXPENDITURES</b>					
<b>PUBLIC WORKS</b>					
STREET RESURFACING & ROAD IMPR.	5103	280,560	135,449	55,000	200,000
CURB/GUTTER/SIDEWALK IMPR.	5140	30,000	7,456	50,000	50,000
STORM DRAIN REPAIRS/IMPROVEMENTS	5145	172,370	75,088	1,795,000	500,000
TRAFFIC SIGNAL IMPROVEMENTS	5180				
ADV. STREET SIGNS REPAINTING	5186				
<b>TOTAL PUBLIC WORKS</b>		<b>482,930</b>	<b>217,993</b>	<b>1,900,000</b>	<b>750,000</b>
<b>PARKS &amp; RECREATION</b>					
BRUSH CLEARANCE	5201		22,871	18,500	20,000
MAINTENANCE EQUIPMENT	5280		18,220		
COMMUNICATIONS RADIOS	5293		5,400		
<b>TOTAL PARKS &amp; RECREATION</b>			<b>41,091</b>	<b>23,900</b>	<b>20,000</b>
<b>PUBLIC IMPROVEMENTS</b>					
SHERIFF'S ALPR	5302			62,000	
CITY HALL RENOVATION & DESIGN	5303	7,601	334,336	10,000	300,000
COMPUTER NETWORK UPGRADE	5307	55,654	32,265	55,000	55,000
VEHICLE PURCHASE	5314	22,930			
MESSAGE SIGN	5315		22,064		
WEBSITE UPGRADE AND REDESIGN	5316				
<b>TOTAL PUBLIC IMPROVEMENTS</b>		<b>86,185</b>	<b>388,665</b>	<b>65,000</b>	<b>142,000</b>
<b>TOTAL CAPITAL PROJECTS</b>					
		<b>569,115</b>	<b>647,749</b>	<b>1,988,900</b>	<b>912,000</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>					
		<b>9,681,060</b>	<b>10,397,495</b>	<b>12,409,262</b>	<b>12,507,617</b>
				<b>13,475,793</b>	

**EXHIBIT B**  
**City of Rolling Hills Estates**  
**Expenditures/Expenses Budget Summary**

EXPENDITURES/EXPENSES SUMMARY		2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b><u>SPECIAL REVENUE FUND TYPE EXPENDITURES</u></b>						
<b><u>PARK FACILITIES FEES FUND 10</u></b>						
PEPPERWOOD PARK/CIVIC CENTER	5262	11,567				
CHANDLER PARK	5263				30,000	10,000
HOWLETT PARK	5264	120,574	99,028	25,000	25,000	25,000
HIGHRIDGE PARK	5265	276,043			25,000	15,000
PARK IMPROVEMENTS	5266	84,170			35,000	35,000
NATURE CENTER & TABER GROVE	5267	161,496	49,842	10,000	600,000	600,000
PETER WEBER EQUESTRIAN CENTER	5268		947	30,000	200,000	
FOUNDERS PARK	5269	4,828	260,104	225,000		
ROCKBLUFF PARK	5270	100,000				
<b>TOTAL</b>		<b>758,677</b>	<b>409,920</b>	<b>290,000</b>	<b>915,000</b>	<b>685,000</b>
<b><u>HIGHWAY USERS TAX (HUTA) FUND 11</u></b>						
STREET REPAIR	4410	38,859	75,000	75,000	75,000	75,000
SIGNALS & STRIPING	4454	129,289	103,923	125,000	125,000	125,000
<b>TOTAL</b>		<b>168,148</b>	<b>178,923</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b><u>SBI RMRA FUND 12</u></b>						
ROAD MAINTENANCE AND REHABILITATION	5112	270,000	204,906		459,312	230,622
<b><u>TDA FUND 13</u></b>						
TRANSIT TDA ARTICLE 3	5113	13,632			16,500	7,034
<b><u>TRAFFIC SAFETY FUND 14</u></b>						
CROSSING GUARDS - TRAFFIC FINES	4340	20,000	15,000	15,000	10,000	10,000
<b><u>PEG FEES FUND 16</u></b>						
PEG FEES UPGRADES & IMPROVEMENTS	5322	1,626	26,577	30,000	25,000	25,000
<b><u>COMM. DEVELOPMENT BLOCK GRANT FUND 17</u></b>						
CDBG	5190	18,555	20,445	22,445	21,773	22,426
<b><u>TRAFFIC SAFETY FUND 18</u></b>						
PV TRANSIT	4450	167,935	180,018	192,511	210,651	217,264
<b>TOTAL</b>		<b>167,935</b>	<b>180,018</b>	<b>192,511</b>	<b>210,651</b>	<b>217,264</b>
<b><u>TRANSIT PROP C FUND 19</u></b>						
STREET RESURFACING	5120	298,987	36,944	87,000	535,819	188,602
TRAFFIC SIGNAL IMPROVEMENTS	5182					
<b>TOTAL</b>		<b>298,987</b>	<b>36,944</b>	<b>87,000</b>	<b>535,819</b>	<b>188,602</b>
<b><u>AIR QUALITY FUND 20</u></b>						
ALTERNATIVE FUELED VEHICLES	5318	10,000			90,000	
<b>TOTAL</b>		<b>10,000</b>			<b>90,000</b>	
<b><u>MEASURE R FUND 23</u></b>						
RESIDENTIAL STREET RESURFACING	5170	224,240	149,032		292,332	141,452
TRAFFIC SIGNAL IMPROVEMENTS	5171					
<b>TOTAL</b>		<b>224,240</b>	<b>149,032</b>		<b>292,332</b>	<b>141,452</b>

**EXHIBIT B**  
**City of Rolling Hills Estates**  
**Expenditures/Expenses Budget Summary**

<b>EXPENDITURES/EXPENSES SUMMARY</b>		<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Estimated</b>	<b>2025-26 Adopted</b>	<b>2026-27 Proposed</b>
<b><u>MEASURE W, FUND 24</u></b>						
SAFE CLEAN WATER	4461	223,967	134,336	159,550	160,000	160,000
SAFE CLEAN WATER	4611	18,609	1,194	20,000	20,000	20,000
<b>TOTAL</b>		<b>242,577</b>	<b>135,530</b>	<b>179,550</b>	<b>180,000</b>	<b>180,000</b>
<b><u>MEASURE M, FUND 26</u></b>						
STREET RESURFACING PROJECT	5117	254,139	168,903		323,134	160,312
NEW SUB REGIONAL FUNDS	5148	146,814	188,092	40,000	4,000,000	4,000,000
<b>TOTAL</b>		<b>400,953</b>	<b>356,995</b>	<b>40,000</b>	<b>4,323,134</b>	<b>4,160,312</b>
<b><u>PROP A PARKS FUND 32</u></b>						
HOWLETT PARK PATHWAYS	5232	250,830				
<b>TOTAL</b>		<b>250,830</b>				
<b><u>CDBG-CV COVID FUND 41</u></b>						
COVID GRANT	4360	7,714				
<b>TOTAL</b>		<b>7,714</b>				
<b><u>PEPPERTREE FUND 95</u></b>						
PEPPERTREE FOUNDATION	4675	28,999	23,769	41,675	31,500	31,500
SPECIAL PROJECTS	5231	12,730	34,416		25,000	25,000
<b>TOTAL</b>		<b>41,729</b>	<b>58,185</b>	<b>41,675</b>	<b>56,500</b>	<b>56,500</b>
<b><u>TRAFFIC MITIGATION MEASURE FUND 98</u></b>						
Traffic Mitigation	5135				300,000	350,000
<b>TOTAL</b>					<b>300,000</b>	<b>350,000</b>
<b>TOTAL OPERATIONS</b>		<b>635,373</b>	<b>533,240</b>	<b>628,736</b>	<b>632,151</b>	<b>638,764</b>
<b>TOTAL CAPITAL PROJECTS</b>		<b>2,260,229</b>	<b>1,239,235</b>	<b>469,445</b>	<b>7,003,870</b>	<b>5,835,448</b>
<b>TOTAL SPECIAL FUNDS</b>		<b>2,895,602</b>	<b>1,772,475</b>	<b>1,098,181</b>	<b>7,636,021</b>	<b>6,474,212</b>
<b>GRAND TOTAL, ALL FUNDS</b>		<b>12,576,662</b>	<b>12,169,971</b>	<b>13,507,444</b>	<b>20,143,639</b>	<b>19,950,005</b>

# Exhibits C, D, E, F, G, & H



<b>EXHIBIT C</b>			
<b>City of Rolling Hills Estates SOURCES and USES</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Total</b>
<b>FY 2022-23</b>			
<b>SOURCES</b>			
TAXES	7,226,787		7,226,787
LICENSES/PERMITS	1,979,253	26,966	2,006,219
REV FROM OTHER AGENCIES	311,457	1,427,493	1,738,950
CHARGES FOR SVCS	392,746		392,746
FINES/FORFEITURES	71,263	14,101	85,365
USE OF MONEY/PROPERTY	343,498	64,709	408,207
OTHER REVENUES	455,887	388,667	844,553
<b>Total Revenues</b>	<b>10,780,891</b>	<b>1,921,936</b>	<b>12,702,827</b>
<b>USES</b>			
Legislative	275,310		275,310
Administration/Support	2,533,566		2,533,566
Public Safety	2,538,223	27,714	2,565,937
Public Works	785,595	560,051	1,345,646
Community Development	1,173,248		1,173,248
Community Services	1,806,002	47,608	1,853,610
<b>Operations Expenditures</b>	<b>9,111,945</b>	<b>635,373</b>	<b>9,747,317</b>
<b>PERS UAL Payment</b>			
<b>Capital Projects</b>	<b>569,115</b>	<b>2,260,229</b>	<b>2,829,344</b>
<b>Total Expenditures</b>	<b>9,681,060</b>	<b>2,895,602</b>	<b>12,576,662</b>
<b>Net Change</b>	<b>1,099,831</b>	<b>(973,665)</b>	<b>126,166</b>
<b>Transfer In/(Out)</b>			
<b>Fund Balance/RE - 7/1/22</b>	<b>3,851,886</b>	<b>2,460,709</b>	<b>6,312,595</b>
<b>Fund Balance/RE - 6/30/23</b>	<b>4,951,717</b>	<b>1,487,044</b>	<b>6,438,761</b>
<b>OPERATING RESULTS:</b>			
Total Revenues	10,780,891	1,921,936	12,702,827
Less: Special Operating Revenues			
Less: Operations Expenditures	(9,111,945)	(635,373)	(9,747,317)
<b>RESULTS AFTER ADD-BACKS</b>	<b>1,668,946</b>	<b>1,286,564</b>	<b>2,955,510</b>
<b>SUBTOTALS BEFORE SPECIALS</b>	<b>1,668,946</b>	<b>1,286,564</b>	<b>2,955,510</b>
Special Project	80,000		80,000
LAIF FMV	126,978		126,978
<b>NET OPERATING RESULTS (\$)</b>	<b>1,875,924</b>	<b>1,286,564</b>	<b>3,162,488</b>
Net Operating Results (%) as a % of Revenues	<b>17%</b>	<b>67%</b>	<b>25%</b>

EXHIBIT C (Continued) Special Funds																					
City of Rolling Hills Estates SOURCES and USES	Park Facilities Fees	State GT	State RMRA	PROP A Local Trans	Traffic Safety	PEG Fees	CDBG Funds	Transit Imp	PROP C	AQMD AB 2766	Measure R	Measure W	Measure M	PROP A Parks Grant	PROP A 4th District Grant	CDBG-CV Grant	SB2 PLAN Grant	Pepper Tree	Traffic Measure	General Plan	Special Revenue TOTAL
FY 2022-23	10	11	12	13	14	16	17	18	19	20	23	24	26	32	34	41	42	95	98	99	
<b>SOURCES</b>																					
TAXES																					
LICENSES/PERMITS																					
REV FROM OTHER AGENCIES		212,931	183,023	13,552			21,022	212,853	176,556	20,942	132,379	173,140	229,548			7,882	43,666		12,191	14,775	26,966
CHARGES FOR SVCS																					
FINES/FORFEITURES					14,101																
USE OF MONEY/PROPERTY	24,981	2,360	2,515		11	2,009		1,702	6,803	2,653	3,828	3,150	1,247				231	1,198	12,022		64,709
OTHER REVENUES	308,659					25,040												54,967			
<b>Total Revenues</b>	<b>333,640</b>	<b>215,291</b>	<b>185,537</b>	<b>13,552</b>	<b>14,112</b>	<b>27,049</b>	<b>21,022</b>	<b>214,555</b>	<b>183,359</b>	<b>23,595</b>	<b>136,206</b>	<b>176,290</b>	<b>230,794</b>			<b>7,882</b>	<b>43,897</b>	<b>56,166</b>	<b>24,213</b>	<b>14,775</b>	<b>1,921,936</b>
<b>USES</b>																					
Legislative																					
Administration/Support																					
Public Safety					20,000																
Public Works		168,148						167,935				223,967					7,714				
Community Development																					
Community Services												18,609							28,999		
<b>Operations Expenditures</b>		168,148			20,000			167,935				242,577					7,714		28,999		
<b>PERS UAL Payment</b>																					
<b>Capital Projects</b>	758,677		270,000	13,632		1,626	18,555		298,987	10,000	224,240		400,953	250,830					12,730		2,260,229
<b>Total Expenditures</b>	<b>758,677</b>	<b>168,148</b>	<b>270,000</b>	<b>13,632</b>	<b>20,000</b>	<b>1,626</b>	<b>18,555</b>	<b>167,935</b>	<b>298,987</b>	<b>10,000</b>	<b>224,240</b>	<b>242,577</b>	<b>400,953</b>	<b>250,830</b>			<b>7,714</b>		<b>41,729</b>		<b>2,895,602</b>
<b>Net Change</b>	(425,038)	47,142	(84,463)	(80)	(5,888)	25,424	2,467	46,620	(115,628)	13,595	(88,033)	(66,287)	(170,159)	(250,830)			168	43,897	14,437	24,213	14,775
<b>Transfer In/(Out)</b>	(44,529)														44,529						
<b>Fund Balance/RE - 7/1/22</b>	<b>1,457,128</b>	<b>81,232</b>	<b>197,898</b>	<b>(1,055)</b>	<b>(4,311)</b>	<b>91,854</b>	<b>(2,429)</b>	<b>73,247</b>	<b>266,072</b>	<b>130,794</b>	<b>171,094</b>	<b>146,434</b>	<b>107,470</b>	<b>(6,357)</b>	<b>(44,529)</b>	<b>(168)</b>	<b>(7,821)</b>	<b>52,934</b>	<b>207,211</b>	<b>(455,989)</b>	<b>2,460,709</b>
<b>Fund Balance/RE - 6/30/23</b>	<b>987,561</b>	<b>128,374</b>	<b>113,435</b>	<b>(1,135)</b>	<b>(10,199)</b>	<b>117,278</b>	<b>38</b>	<b>119,867</b>	<b>150,444</b>	<b>144,389</b>	<b>83,061</b>	<b>80,147</b>	<b>(62,689)</b>	<b>(257,187)</b>			<b>36,076</b>	<b>67,371</b>	<b>231,424</b>	<b>(441,214)</b>	<b>1,487,044</b>

<b>EXHIBIT D</b>			
<b>City of Rolling Hills Estates</b>			
<b>SOURCES and USES</b>			
<b>FY 2023-24</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Total</b>
<b>SOURCES</b>			
TAXES	7,511,155		7,511,155
LICENSES/PERMITS	1,278,110	18,646	1,296,756
REV FROM OTHER AGENCIES	223,119	1,818,483	2,041,602
CHARGES FOR SVCS	356,876		356,876
FINES/FORFEITURES	41,828	13,630	55,458
USE OF MONEY/PROPERTY	580,373	103,270	683,643
OTHER REVENUES	393,096	162,707	555,802
<b>Total Revenues</b>	<b>10,384,556</b>	<b>2,116,736</b>	<b>12,501,292</b>
<b>USES</b>			
Legislative	284,300		284,300
Administration/Support	2,579,237		2,579,237
Public Safety	2,761,335	15,000	2,776,335
Public Works	475,747	493,277	969,023
Community Development	1,399,174		1,399,174
Community Services	1,809,774	24,963	1,834,737
<b>Operations Expenditures</b>	<b>9,309,566</b>	<b>533,240</b>	<b>9,842,806</b>
<b>PERS UAL Payment</b>	<b>300,000</b>		<b>300,000</b>
<b>Capital Projects</b>	<b>647,749</b>	<b>1,239,235</b>	<b>1,886,984</b>
<b>Pear Tree Lane</b>	<b>140,181</b>		<b>140,181</b>
<b>Total Expenditures</b>	<b>10,397,495</b>	<b>1,772,475</b>	<b>12,169,971</b>
<b>Net Change</b>	<b>(12,939)</b>	<b>344,260</b>	<b>331,321</b>
<b>Transfer In/(Out)</b>	<b>22,661</b>	<b>(22,661)</b>	
<b>Fund Balance/RE - 7/1/23</b>	<b>4,951,717</b>	<b>1,487,041</b>	<b>6,438,758</b>
<b>Fund Balance/RE - 6/30/24</b>	<b>4,961,439</b>	<b>1,808,640</b>	<b>6,770,079</b>
<b>OPERATING RESULTS:</b>			
Total Revenues	10,384,556	2,116,736	12,501,292
Less: Special Operating Revenues	(132,500)		(132,500)
Less: Operations Expenditures	(9,309,566)	(533,240)	(9,842,806)
<b>RESULTS</b>	<b>942,491</b>	<b>1,583,496</b>	<b>2,525,986</b>
<b>SUBTOTALS BEFORE SPECIALS</b>	<b>942,491</b>	<b>1,583,496</b>	<b>2,525,986</b>
Special Project LAIF FMV			
<b>NET OPERATING RESULTS (\$)</b>	<b>942,491</b>	<b>1,583,496</b>	<b>2,525,986</b>
Net Operating Results (%) as a % of Revenues	<b>9%</b>	<b>75%</b>	<b>20%</b>

<b>EXHIBIT D</b>		<b>(Continued) Special Funds</b>																		
City of Rolling Hills Estates SOURCES and USES	Park Facilities	State HUTA	State RMRA	PROP A Local Trans	Traffic Safety	PEG Fees	CDBG Funds	Transit Imp	PROP C	AQMD AB 2766	Measure R	Measure W	Measure M	PROP A Parks Grant	SB2 PLAN Grant	Pepper Tree	Traffic Measure	General Plan	Special Revenue	
FY 2023-24	10	11	12	13	14	16	17	18	19	20	23	24	26	32	42	95	98	99	TOTAL	
<b>SOURCES</b>																				
TAXES																				
LICENSES/PERMITS																	15,295	3,351		18,646
REV FROM OTHER AGENCIES		233,344	213,368				20,151	219,794	182,314	41,361	136,693	174,016	348,442	249,000						1,818,483
CHARGES FOR SVCS					13,630															13,630
FINES/FORFEITURES																				
USE OF MONEY/PROPERTY	35,097	6,708	2,713			3,923	59	5,675	8,637	6,272	2,174	4,532			619	3,212	23,646		103,270	
OTHER REVENUES	78,985					23,004										60,718				162,707
<b>Total Revenues</b>	114,082	240,052	216,081		13,630	26,927	20,210	225,469	190,952	47,633	138,867	178,548	348,442	249,000	619	63,930	38,941	3,351	2,116,736	
<b>USES</b>																				
Legislative																				
Administration/Support										65,000										65,000
Public Safety					15,000															15,000
Public Works		178,923						180,018				134,336								493,277
Community Development																				
Community Services												1,194				23,769				24,963
<b>Operations Expenditures</b>		178,923			15,000			180,018		65,000		135,530				23,769				598,240
<b>PERS UAL Payment</b>																				
<b>Capital Projects</b>	409,920		204,906			26,577	20,445		36,944		149,032		356,995			34,416				1,239,235
<b>Pear Tree Lane</b>																				
<b>Total Expenditures</b>	409,920	178,923	204,906		15,000	26,577	20,445	180,018	36,944	65,000	149,032	135,530	356,995			58,185				1,837,475
<b>Net Change</b>	(295,838)	61,129	11,175		(1,370)	350	(235)	45,452	154,008	(17,367)	(10,165)	43,018	(8,553)	249,000	619	5,745	38,941	3,351		279,260
<b>Transfer In/(Out)</b>	(8,187)			1,135								12,899		8,187	(36,695)					(22,661)
<b>Fund Balance/RE - 7/1/23</b>	987,561	128,374	113,435	(1,135)	(10,199)	117,278	38	119,867	150,444	144,389	83,061	80,147	(62,689)	(257,187)	36,076	67,371	231,424	(441,214)		1,487,041
<b>Fund Balance/RE - 6/30/24</b>	683,536	189,503	124,610		(11,569)	117,628	(197)	165,319	304,452	127,022	72,896	136,064	(71,242)			73,116	270,365	(437,863)		1,743,640

<b>EXHIBIT E</b>			
<b>City of Rolling Hills Estates</b>			
<b>SOURCES and USES</b>			
<b>FY 2024-25</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Total</b>
<b>SOURCES</b>			
TAXES	7,771,150		7,771,150
LICENSES/PERMITS	1,506,500	8,118	1,514,618
REV FROM OTHER AGENCIES	2,180,818	2,923,614	5,104,432
CHARGES FOR SVCS	379,272		379,272
FINES/FORFEITURES	50,000	15,000	65,000
USE OF MONEY/PROPERTY	547,000	125,420	672,420
OTHER REVENUES	322,407	123,891	446,298
<b>Total Revenues</b>	<b>12,757,147</b>	<b>3,196,043</b>	<b>15,953,190</b>
<b>USES</b>			
Legislative	255,166		255,166
Administration/Support	2,807,955		2,807,955
Public Safety	3,101,250	15,000	3,116,250
Public Works	833,711	552,061	1,385,772
Community Development	1,355,235		1,355,235
Community Services	2,067,046	61,675	2,128,721
<b>Operations Expenditures</b>	<b>10,420,362</b>	<b>628,736</b>	<b>11,049,099</b>
<b>Capital Projects</b>	<b>1,988,900</b>	<b>469,445</b>	<b>2,458,345</b>
<b>Total Expenditures</b>	<b>12,409,262</b>	<b>1,098,181</b>	<b>13,507,444</b>
<b>Net Change</b>	<b>347,885</b>	<b>2,097,862</b>	<b>2,445,747</b>
<b>Transfers In/(Out)</b>			
<b>Fund Balance/RE - 7/1/24</b>	<b>4,961,439</b>	<b>1,718,640</b>	<b>6,680,079</b>
<b>Fund Balance/RE - 6/30/25</b>	<b>5,309,324</b>	<b>3,816,502</b>	<b>9,125,826</b>
<b>OPERATING RESULTS:</b>			
Total Revenues	12,757,147	3,196,043	15,953,190
Less: Special Operating Revenues	(1,736,145)		(1,736,145)
Less: Operations Expenditures	(10,420,362)	(628,736)	(11,049,099)
<b>RESULTS</b>	<b>600,640</b>	<b>2,567,307</b>	<b>3,167,947</b>
<b>SUBTOTALS BEFORE SPECIALS</b>			
Special Project	64,000		64,000
<b>NET OPERATING RESULTS (\$)</b>	<b>664,640</b>	<b>2,567,307</b>	<b>3,231,947</b>
Net Operating Results (%) as a % of Revenues	<b>5%</b>	<b>80%</b>	<b>20%</b>

<b>EXHIBIT E</b>		<b>(Continued) Special Funds</b>																
<b>City of Rolling Hills Estates SOURCES and USES</b>		<b>Park Facilities</b>	<b>State GT</b>	<b>State RMRA</b>	<b>TDA Local Trans</b>	<b>Traffic Safety</b>	<b>PEG Fees</b>	<b>CDBG Funds</b>	<b>PROP A Transit Imp</b>	<b>PROP C</b>	<b>AQMD AB 2766</b>	<b>Measure R</b>	<b>Measure W</b>	<b>Measure M</b>	<b>Pepper Tree</b>	<b>Traffic Measure</b>	<b>General Plan</b>	<b>Special Revenue TOTAL</b>
<b>FY 2024-25</b>		<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>23</b>	<b>24</b>	<b>26</b>	<b>95</b>	<b>98</b>	<b>99</b>	
<b>SOURCES</b>																		
TAXES																		
LICENSES/PERMITS																		
REV FROM OTHER AGENCIES			247,460	223,145	8,681			20,445	237,558	197,048	20,000	147,786	174,000	1,647,491		6,118	2,000	8,118
CHARGES FOR SVCS																		
FINES/FORFEITURES																		
USE OF MONEY/PROPERTY		25,000	9,900	8,740		15,000	4,800		8,500	16,450	7,890	5,580	7,000	910	3,500	27,150		125,420
OTHER REVENUES		47,391					26,500								50,000			123,891
<b>Total Revenues</b>		<b>72,391</b>	<b>257,360</b>	<b>231,885</b>	<b>8,681</b>	<b>15,000</b>	<b>31,300</b>	<b>20,445</b>	<b>246,058</b>	<b>213,498</b>	<b>27,890</b>	<b>153,366</b>	<b>181,000</b>	<b>1,648,401</b>	<b>53,500</b>	<b>33,268</b>	<b>2,000</b>	<b>3,196,043</b>
<b>USES</b>																		
Legislative																		
Administration/Support																		
Public Safety																		
Public Works			200,000			15,000			192,511				159,550					552,061
Community Development																		
Community Services																		
<b>Operations Expenditures</b>			200,000			15,000			192,511				179,550		41,675			628,736
<b>Capital Projects</b>		290,000					30,000	22,445		87,000				40,000				469,445
<b>Total Expenditures</b>		<b>290,000</b>	<b>200,000</b>			<b>15,000</b>	<b>30,000</b>	<b>22,445</b>	<b>192,511</b>	<b>87,000</b>			<b>179,550</b>	<b>40,000</b>	<b>41,675</b>			<b>1,098,181</b>
<b>Net Change</b>		<b>(217,609)</b>	<b>57,360</b>	<b>231,885</b>	<b>8,681</b>		<b>1,300</b>	<b>(2,000)</b>	<b>53,547</b>	<b>126,498</b>	<b>27,890</b>	<b>153,366</b>	<b>1,450</b>	<b>1,608,401</b>	<b>11,825</b>	<b>33,268</b>	<b>2,000</b>	<b>2,097,862</b>
<b>Transfers In/(Out)</b>																		
<b>Fund Balance/RE - 7/1/24</b>		<b>683,536</b>	<b>189,503</b>	<b>124,610</b>		<b>(11,569)</b>	<b>117,628</b>	<b>(197)</b>	<b>165,319</b>	<b>304,452</b>	<b>102,022</b>	<b>72,896</b>	<b>136,064</b>	<b>(71,242)</b>	<b>73,116</b>	<b>270,365</b>	<b>(437,863)</b>	<b>1,718,640</b>
<b>Fund Balance/RE - 6/30/25</b>		<b>465,927</b>	<b>246,863</b>	<b>356,495</b>	<b>8,681</b>	<b>(11,569)</b>	<b>118,928</b>	<b>(2,197)</b>	<b>218,865</b>	<b>430,950</b>	<b>129,912</b>	<b>226,262</b>	<b>137,514</b>	<b>1,537,159</b>	<b>84,941</b>	<b>303,633</b>	<b>(435,863)</b>	<b>3,816,501</b>

<b>EXHIBIT F</b>			
<b>City of Rolling Hills Estates SOURCES and USES</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Total</b>
<b>FY 2025-26</b>			
<b>SOURCES</b>			
TAXES	7,961,775		7,961,775
LICENSES/PERMITS	1,519,500	8,180	1,527,680
REV FROM OTHER AGENCIES	695,000	5,398,561	6,093,561
CHARGES FOR SVCS	971,135		971,135
FINES/FORFEITURES	46,610	10,000	56,610
USE OF MONEY/PROPERTY	527,000	98,500	625,500
OTHER REVENUES	477,844	1,325,513	1,803,357
<b>Total Revenues</b>	<b>12,198,864</b>	<b>6,840,754</b>	<b>19,039,618</b>
<b>USES</b>			
Legislative	289,962		289,962
Administration/Support	3,018,729		3,018,729
Public Safety	3,354,160	10,000	3,364,160
Public Works	1,285,084	570,651	1,855,736
Community Development	1,592,825		1,592,825
Community Services	2,054,856	51,500	2,106,356
<b>Operations Expenditures</b>	<b>11,595,617</b>	<b>632,151</b>	<b>12,227,769</b>
<b>PERS UAL Payment</b>			
<b>Capital Projects</b>	<b>912,000</b>	<b>7,003,870</b>	<b>7,915,870</b>
<b>Total Expenditures</b>	<b>12,507,617</b>	<b>7,636,021</b>	<b>20,143,639</b>
<b>Net Change</b>	<b>(308,753)</b>	<b>(795,267)</b>	<b>(1,104,020)</b>
<b>Transfer In/(Out)</b>			
<b>Fund Balance/RE - 7/1/25</b>	<b>5,309,324</b>	<b>3,816,501</b>	<b>9,125,825</b>
<b>Fund Balance/RE - 6/30/26</b>	<b>5,000,571</b>	<b>3,021,234</b>	<b>8,021,804</b>
<b>OPERATING RESULTS:</b>			
Total Revenues	12,198,864	6,840,754	19,039,618
Less: Special Operating Revenues			
Less: Operations Expenditures	(11,595,617)	(632,151)	(12,227,769)
<b>RESULTS</b>	<b>603,247</b>	<b>6,208,603</b>	<b>6,811,850</b>
<b>SUBTOTALS BEFORE SPECIALS</b>			
Special Project	14,000		14,000
<b>NET OPERATING RESULTS (\$)</b>	<b>617,247</b>	<b>6,208,603</b>	<b>6,825,850</b>
Net Operating Results (%) as a % of Revenues	<b>5%</b>	<b>91%</b>	<b>36%</b>

<b>EXHIBIT F</b>		<b>(Continued) Special Funds</b>																
<b>City of Rolling Hills Estates</b>		<b>Park</b>			<b>PROP A</b>													
<b>SOURCES and USES</b>		<b>Facilities</b>	<b>State</b>	<b>State</b>	<b>Local</b>	<b>Traffic</b>	<b>PEG</b>	<b>CDBG</b>	<b>Transit</b>	<b>PROP</b>	<b>AQMD</b>	<b>Measure</b>	<b>Measure</b>	<b>Measure</b>	<b>Pepper</b>	<b>Traffic</b>	<b>General</b>	
<b>FY 2025-26</b>		<b>Fees</b>	<b>HUTA</b>	<b>RMRA</b>	<b>Trans</b>	<b>Safety</b>	<b>Fees</b>	<b>Funds</b>	<b>Imp</b>	<b>C</b>	<b>AB 2766</b>	<b>R</b>	<b>W</b>	<b>M</b>	<b>Tree</b>	<b>Measure</b>	<b>Plan</b>	
		<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>23</b>	<b>24</b>	<b>26</b>	<b>95</b>	<b>98</b>	<b>99</b>	
		<b>Special Revenue TOTAL</b>																
<b>SOURCES</b>																		
TAXES																		
LICENSES/PERMITS																		
REV FROM OTHER AGENCIES			247,891	231,130	6,829			21,773	220,754	183,109	20,000	137,332	174,100	4,155,643		6,118	2,062	8,180
CHARGES FOR SVCS																		
FINES/FORFEITURES																		
USE OF MONEY/PROPERTY		25,000	7,000	5,500		10,000	3,500		5,000	9,000	5,000	4,000	4,000		3,500	27,000		98,500
OTHER REVENUES		1,247,963					25,000								52,550			1,325,513
<b>Total Revenues</b>		1,272,963	254,891	236,630	6,829	10,000	28,500	21,773	225,754	192,109	25,000	141,332	178,100	4,155,643	56,050	33,118	2,062	6,840,754
<b>USES</b>																		
Legislative																		
Administration/Support																		
Public Safety																		
Public Works			200,000			10,000			210,651				160,000					570,651
Community Development																		
Community Services																		
Operations Expenditures			200,000			10,000			210,651				180,000		31,500			632,151
PERS UAL Payment																		
Capital Projects		915,000		459,312	16,500		25,000	21,773		535,819	90,000	292,332		4,323,134	25,000	300,000		7,003,870
<b>Total Expenditures</b>		915,000	200,000	459,312	16,500	10,000	25,000	21,773	210,651	535,819	90,000	292,332	180,000	4,323,134	56,500	300,000		7,636,021
<b>Net Change</b>		357,963	54,891	(222,682)	(9,671)		3,500		15,103	(343,710)	(65,000)	(151,000)	(1,900)	(167,491)	(450)	(266,882)	2,062	(795,267)
Transfer In/(Out)																		
Fund Balance/RE - 7/1/25		465,927	246,863	356,495	8,681	(11,569)	118,928	(2,197)	218,865	430,950	129,912	226,262	137,514	1,537,159	84,941	303,633	(435,863)	3,816,501
Fund Balance/RE - 6/30/26		823,890	301,754	133,813	(990)	(11,569)	122,428	(2,197)	233,968	87,240	64,912	75,262	135,614	1,369,668	84,491	36,751	(433,801)	3,021,234

<b>EXHIBIT G</b>			
<b>City of Rolling Hills Estates SOURCES and USES</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Total</b>
<b>FY 2026-27</b>			
<b>SOURCES</b>			
TAXES	8,209,826		8,209,826
LICENSES/PERMITS	1,561,500	8,245	1,569,745
REV FROM OTHER AGENCIES	1,195,000	5,427,193	6,622,193
CHARGES FOR SVCS	996,480		996,480
FINES/FORFEITURES	46,610	10,000	56,610
USE OF MONEY/PROPERTY	542,500	98,500	641,000
OTHER REVENUES	259,671	140,738	400,409
LAIF FMV GAIN/LOSS			
<b>Total Revenues</b>	<b>12,811,587</b>	<b>5,684,676</b>	<b>18,496,263</b>
<b>USES</b>			
Legislative	334,535		334,535
Administration/Support	3,176,378		3,176,378
Public Safety	3,284,104	10,000	3,294,104
Public Works	1,817,768	577,264	2,395,032
Community Development	1,623,479		1,623,479
Community Services	2,114,529	51,500	2,166,029
<b>Operations Expenditures</b>	<b>12,350,793</b>	<b>638,764</b>	<b>12,989,557</b>
<b>Capital Projects</b>	<b>1,125,000</b>	<b>5,835,448</b>	<b>6,960,448</b>
<b>Total Expenditures</b>	<b>13,475,793</b>	<b>6,474,212</b>	<b>19,950,005</b>
<b>Net Change</b>	<b>(664,206)</b>	<b>(789,536)</b>	<b>(1,453,742)</b>
<b>Transfers In/(Out)</b>			
<b>Fund Balance/RE - 7/1/26</b>	<b>5,000,571</b>	<b>3,021,234</b>	<b>8,021,804</b>
<b>Fund Balance/RE - 6/30/27</b>	<b>4,336,365</b>	<b>2,231,697</b>	<b>6,568,062</b>
<b>OPERATING RESULTS:</b>			
Total Revenues	12,811,587	5,684,676	18,496,263
Less: Special Operating Revenues			
Less: Operations Expenditures	(12,350,793)	(638,764)	(12,989,557)
<b>RESULTS</b>	<b>460,794</b>	<b>5,045,912</b>	<b>5,506,706</b>
<b>SUBTOTALS BEFORE SPECIALS</b>			
Special Project	14,000		14,000
<b>NET OPERATING RESULTS (\$)</b>	<b>474,794</b>	<b>5,045,912</b>	<b>5,520,706</b>
Net Operating Results (%) as a % of Revenues	<b>4%</b>	<b>89%</b>	<b>30%</b>

<b>EXHIBIT G</b>		<b>(Continued) Special Funds</b>																
<b>City of Rolling Hills Estates SOURCES and USES</b>		<b>Park Facilities</b>	<b>State GT</b>	<b>State RMRA</b>	<b>PROP A Local Trans</b>	<b>Traffic Safety</b>	<b>PEG Fees</b>	<b>CDBG Funds</b>	<b>Transit Imp</b>	<b>PROP C</b>	<b>AQMD AB 2766</b>	<b>Measure R</b>	<b>Measure W</b>	<b>Measure M</b>	<b>Pepper Tree</b>	<b>Traffic Measure</b>	<b>General Plan</b>	<b>Special Revenue TOTAL</b>
<b>FY 2026-27</b>		<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>23</b>	<b>24</b>	<b>26</b>	<b>95</b>	<b>98</b>	<b>99</b>	
<b>SOURCES</b>																		
TAXES																		
LICENSES/PERMITS																		
REV FROM OTHER AGENCIES			255,268	230,622	7,034			22,426	227,377	188,602	20,000	141,452	174,100	4,160,312		6,118	2,127	8,245
CHARGES FOR SVCS																		
FINES/FORFEITURES																		
USE OF MONEY/PROPERTY		25,000	7,000	5,500		10,000	3,500		5,000	9,000	5,000	4,000	4,000		3,500	27,000		98,500
OTHER REVENUES		63,188					25,000								52,550			140,738
LAIF FMV GAIN/LOSS																		
<b>Total Revenues</b>		88,188	262,268	236,122	7,034	10,000	28,500	22,426	232,377	197,602	25,000	145,452	178,100	4,160,312	56,050	33,118	2,127	5,684,676
<b>USES</b>																		
Legislative																		
Administration/Support																		
Public Safety																		
Public Works			200,000			10,000			217,264				160,000					577,264
Community Development																		
Community Services																		
<b>Operations Expenditures</b>			200,000			10,000			217,264				180,000		31,500			638,764
<b>Capital Projects</b>		685,000		230,622	7,034		25,000	22,426		188,602		141,452		4,160,312	25,000	350,000		5,835,448
<b>Total Expenditures</b>		685,000	200,000	230,622	7,034	10,000	25,000	22,426	217,264	188,602		141,452	180,000	4,160,312	56,500	350,000		6,474,212
<b>Net Change</b>		(596,812)	62,268	5,500			3,500		15,113	9,000	25,000	4,000	(1,900)		(450)	(316,882)	2,127	(789,536)
<b>Transfers In/(Out)</b>																		
<b>Fund Balance/RE - 7/1/26</b>		823,890	301,754	133,813	(990)	(11,569)	122,428	(2,197)	233,968	87,240	64,912	75,262	135,614	1,369,668	84,491	36,751	(433,801)	3,021,234
<b>Fund Balance/RE - 6/30/27</b>		227,078	364,022	139,313	(990)	(11,569)	125,928	(2,197)	249,081	96,240	89,912	79,262	133,714	1,369,668	84,041	(280,131)	(431,674)	2,231,698



CITY OF ROLLING HILLS ESTATES



EXHIBIT H

FUND BALANCE POLICY ANALYSIS  
GENERAL FUND ONLY

	Exhibit D Actual Year Ending June 30, 2024	Exhibit E Estimated Year Ending June 30, 2025	Exhibit F Adopted Year Ending June 30, 2026	Exhibit G Proposed Year Ending June 30, 2027	
<b>Fund Balances:</b>	<b>4,961,439</b>	<b>5,309,324</b>	<b>5,000,571</b>	<b>4,336,365</b>	<b>Fund Balances:</b>
<b>Nonspendable:</b>					<b>Nonspendable:</b>
Advance to Other Funds					Advance to Other Funds
Inventories	13,413	13,000	10,000	10,000	Inventories
<b>Restricted for:</b>					<b>Restricted for:</b>
Maint. of Hawthorne Canyon	10,000	10,000	10,000	10,000	Maint. of Hawthorne Canyon
<b>Assigned to:</b>					<b>Assigned to:</b>
Equipment	660,000	660,000	600,000	400,000	Equipment
Capital Projects Replacement	950,000	950,000	690,000	200,000	Capital Projects Replacement
Capital Projects	900,000	925,000	640,000	475,000	Capital Projects
PERS UAL	100,000	100,000	100,000	100,000	PERS UAL
ALPR Replacement Fund		50,000	50,000	50,000	ALPR Replacement Fund
<b>Unassigned:</b>					<b>Unassigned:</b>
Contingency Reserve	1,128,026	1,401,324	1,700,571	1,891,365	Contingency Reserve
Emergency Reserve	1,200,000	1,200,000	1,200,000	1,200,000	Emergency Reserve
Total Unassigned	2,328,026	2,601,324	2,900,571	3,091,365	Total Unassigned
<b>Total Fund Balances</b>	<b>4,961,439</b>	<b>5,309,324</b>	<b>5,000,571</b>	<b>4,336,365</b>	<b>Total Fund Balances</b>
<b>Operating Expenditures</b>	<b>9,309,566</b>	<b>10,420,362</b>	<b>11,595,617</b>	<b>12,350,793</b>	<b>Operating Expenditures</b>
<b>% of Operating Expenditures*</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>	<b>% of Operating Expenditures*</b>

\*NOTE: The Fund Balance Policy calls for \$1.2 million be allocated towards an Emergency Reserve, with the balance of Unassigned Fund Balance allocated towards a Contingency Reserve. Total Unassigned Fund Balance should represent at least 25% of operating expenditures.



## City of Rolling Hills Estates



### Gann Appropriations Limit 2025 – 2026

**This Year's Limit: \$23,764,066**  
**Amount under Limit: \$16,529,058**

PURSUANT to Article XIII-B of Proposition 4, as amended by Proposition 111 and Senate Bill 88, the Appropriations Limit (known as the Gann Limit) for the City of Rolling Hills Estates for Fiscal Year 2025-2026 has been calculated to be \$23,764,066, which is \$16,529,058 under the limit.

THE DOCUMENTATION used in determining the City of Rolling Hills Estates' Appropriations Limit is available for inspection on weekdays at Rolling Hills Estates City Hall, 4045 Palos Verdes Drive North, Rolling Hills Estates, California between the hours of 7:30 a.m. and 5:30 p.m. Monday through Thursday, and Friday 7:30 a.m. and 4:30 p.m. except on holidays.

Supporting documents are also available for viewing online at:

[www.RHE.city](http://www.RHE.city)



“DEPARTMENTS”



“Administrative Services”



**City of Rolling Hills Estates  
Summary**

Function					
<b>Legislative</b>					
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>TOTAL PERSONNEL</b>	<b>74,209</b>	<b>75,728</b>	<b>75,133</b>	<b>79,512</b>	<b>83,535</b>
<b>TOTAL MATERIALS &amp; OPS</b>	<b>201,101</b>	<b>208,571</b>	<b>180,033</b>	<b>210,450</b>	<b>251,000</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNCTION</b>	<b>275,310</b>	<b>284,300</b>	<b>255,166</b>	<b>289,962</b>	<b>334,535</b>

**LEGISLATIVE**

This section covers the operations and responsibilities of the City Council, Planning Commission, Park and Activities Commission, City Attorney, and Election-related activities.

## City of Rolling Hills Estates

Function	Activity Title	Activity
<b>Legislative</b>	<b>City Council</b>	<b>4110</b>

This activity provides for the legislative operations of the City and includes funding for (1) a Minutes Recorder who attends all City Council meetings and other special meetings; (2) City membership in various associations and organizations; and (3) Council member attendance at local, regional and State-wide meetings.

- 401      SALARIES/WAGES FT  
Includes a portion of the City Clerk's time for services as a Minutes Recorder for all City Council meetings.
  
- 405      OVERTIME  
Provides for City staff to assist, if needed, with production and broadcast of City Council meetings or to act as a substitute Minutes Recorder.
  
- 410      BENEFITS  
Allocation of employee benefits from the benefit cost center.
  
- 420      MATERIALS & SUPPLIES  
Provides for proclamations, awards, and other ceremonial items.
  
- 463      MILEAGE  
Includes mileage reimbursement for use of personal vehicles while on City related business.
  
- 470      MEETINGS/CONFERENCES/TRAVEL  
Includes attendance at various conferences and meetings including the League of California Cities Conference, California Contract Cities Association Conference, League sponsored Mayors and Council Members Executive Forum, Spring Council Policy Development Session, Legislative Briefings, South Bay Cities Council of Governments Meetings, and other miscellaneous meetings, conferences, and seminars. Funding for the annual Holiday party is also provided in this account.
  
- 472      MEMBERSHIPS  
Provides for various City memberships (League of California Cities, California Contract Cities Association, Local Government Commission, Los Angeles County LAFCO, SBCCOG, and West Basin Water Association), along with other individual Council memberships/affiliations.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Legislative</b>	<b>City Council</b>					<b>4110</b>
Expenditure Classification	2022-23	2023-24	2024-25	2025-26	2026-27	
	Actual	Actual	Estimated	Adopted	Proposed	
<b>PERSONNEL</b>						
401 Wages - Full Time	9,623	10,424	10,921	11,478	12,058	
405 Wages - Overtime						
410 Benefits	1,244	1,251	1,265	1,341	1,407	
<b>TOTAL PERSONNEL</b>	<b>10,867</b>	<b>11,675</b>	<b>12,186</b>	<b>12,819</b>	<b>13,465</b>	
<b>MATERIALS &amp; OPERATIONS</b>						
420 Materials & Supplies	2,324	2,196	2,500	2,500	2,500	
463 Mileage	603	1,378	1,000	1,000	1,000	
470 Travel & Meetings	31,279	23,972	25,000	25,000	25,000	
472 Dues & Memberships	24,451	25,938	27,000	28,000	29,000	
<b>TOTAL MATERIALS &amp; OPS</b>	<b>58,657</b>	<b>53,484</b>	<b>55,500</b>	<b>56,500</b>	<b>57,500</b>	
<b>CAPITAL OUTLAY</b>						
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ACTIVITY</b>	<b>69,524</b>	<b>65,159</b>	<b>67,686</b>	<b>69,319</b>	<b>70,965</b>	
<b>FUND SOURCE</b>						
01 General Fund 4110	69,524	65,159	67,686	69,319	70,965	
<b>TOTAL</b>	<b>69,524</b>	<b>65,159</b>	<b>67,686</b>	<b>69,319</b>	<b>70,965</b>	

**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Legislative</b>	<b>Planning Commission</b>	<b>4120</b>

This activity provides the policy framework for the Community Development Department through the workings of the Planning Commission. Staff support is provided by the Director, who, under the direction of the City Manager, heads the professional staff and coordinates the work of various contract agencies in carrying out the decisions of the Commission and City Council. This activity also funds Planning Commissioner attendance at various annual meetings and conferences.

- 401        SALARIES/WAGES FT  
Planning activities related to this task are reflected in a portion of the Administrative Analyst’s salary and a portion of Community Development Director’s salary.
  
- 405        OVERTIME  
Includes overtime for minutes and transcription of regular Planning Commission meetings.
  
- 410        BENEFITS  
Allocation from employee benefit cost center.
  
- 430        GENERAL CONTRACTUAL  
Provides contractual services for minutes and transcription of regular Planning Commission meetings.
  
- 463        MILEAGE  
Includes mileage reimbursement for use of personal vehicles while on City related business.
  
- 470        MEETINGS/CONFERENCES/TRAVEL  
Education and training of Commissioners is supported through this account to allow attendance at planning-related meetings.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Legislative</b>	<b>Planning Commission</b>					<b>4120</b>
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed	
<b>PERSONNEL</b>						
401 Wages - Full Time	28,056	28,268	26,875	28,970	30,845	
405 Wages - Overtime	3					
410 Benefits	7,466	8,028	7,899	8,230	8,410	
<b>TOTAL PERSONNEL</b>	<b>35,526</b>	<b>36,297</b>	<b>34,774</b>	<b>37,200</b>	<b>39,255</b>	
<b>MATERIALS &amp; OPERATIONS</b>						
430 Contractual Services						
463 Mileage	79					
470 Travel & Meetings			83			
<b>TOTAL MATERIALS &amp; OPS</b>	<b>79</b>	<b>0</b>	<b>83</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL OUTLAY</b>						
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ACTIVITY</b>	<b>35,604</b>	<b>36,297</b>	<b>34,857</b>	<b>37,200</b>	<b>39,255</b>	
<b>FUND SOURCE</b>						
01 General Fund	35,604	36,297	34,857	37,200	39,255	
<b>TOTAL</b>	<b>35,604</b>	<b>36,297</b>	<b>34,857</b>	<b>37,200</b>	<b>39,255</b>	

**City of Rolling Hills Estates**

Function	Activity	Code
<b>Legislative</b>	<b>Parks and Activities Commission</b>	<b>4130</b>

This activity provides for the operations of the Park and Activities Commission, which advises the City Council on all matters relating to parks, landscaping, signage, recreation, and special events. Staff support is provided through the Community Services Department, which is responsible for implementing the recommendations of the Commission through the City Council and City Manager.

- 401      SALARIES/WAGES - FT  
Includes a portion of Community Services Supervisor's salary.
  
- 410      BENEFITS  
Allocation of employee benefits from the benefit cost center.
  
- 470      MEETINGS/CONFERENCE FEES  
Provides registration fees and related expenses for the Park and Activities Commission members and staff at off-site meetings and conferences.
  
- 472      MEMBERSHIPS  
Provides membership in the California Park and Recreation Society and National Recreation and Park Association, and the City's membership in the United States Tennis Association.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity				Code
<b>Legislative</b>	<b>Parks and Activities Commission</b>				<b>4130</b>
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>PERSONNEL</b>					
401 Wages - Full Time	21,221	21,431	22,456	23,603	24,797
410 Benefits	6,595	6,325	5,718	5,890	6,019
<b>TOTAL PERSONNEL</b>	<b>27,817</b>	<b>27,756</b>	<b>28,174</b>	<b>29,493</b>	<b>30,816</b>
<b>MATERIALS &amp; OPERATIONS</b>					
470 Travel & Meetings	1,212	925	1,200	1,300	1,350
472 Dues & Memberships	865	705	1,000	1,000	1,000
<b>TOTAL MATERIALS &amp; OPS</b>	<b>2,077</b>	<b>1,630</b>	<b>2,200</b>	<b>2,300</b>	<b>2,350</b>
<b>CAPITAL OUTLAY</b>					
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ACTIVITY</b>	<b>29,894</b>	<b>29,386</b>	<b>30,374</b>	<b>31,793</b>	<b>33,166</b>
<b>FUND SOURCE</b>					
01 General Fund	29,894	29,386	30,374	31,793	33,166
<b>TOTAL</b>	<b>29,894</b>	<b>29,386</b>	<b>30,374</b>	<b>31,793</b>	<b>33,166</b>

**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Legislative</b>	<b>City Attorney</b>	<b>4140</b>

This activity provides funding for legal services to the City. This activity also includes funding at a separate rate for added legal services, such as litigation defense, settlement and real property transactions.

- 431      CITY ATTORNEY GENERAL SERVICES  
 Covers costs associated with the City Attorney's services.
- 436      SPECIAL COUNSEL  
 Covers costs associated with litigation defense, CEQA compliance, settlement and real property transactions that are outside the scope of the general services.
- 476      ADVERTISING  
 Provides for legal notices and publications as necessary to meet federal, state or local requirements.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Legislative</b>	<b>City Attorney</b>					<b>4140</b>
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

**PERSONNEL**

<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**MATERIALS & OPERATIONS**

431 General Services	119,947	66,903	60,000	100,000	110,000
436 Special Counsel	886	73,671	45,000	25,000	25,000
476 Advertising	18,075	12,809	17,000	12,000	12,000

<b>TOTAL MATERIALS &amp; OPS</b>	<b>138,908</b>	<b>153,383</b>	<b>122,000</b>	<b>137,000</b>	<b>147,000</b>
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**CAPITAL OUTLAY**

<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL ACTIVITY</b>	<b>138,908</b>	<b>153,383</b>	<b>122,000</b>	<b>137,000</b>	<b>147,000</b>
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**FUND SOURCE**

01 General Fund	138,908	153,383	122,000	137,000	147,000
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<b>TOTAL</b>	<b>138,908</b>	<b>153,383</b>	<b>122,000</b>	<b>137,000</b>	<b>147,000</b>
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## City of Rolling Hills Estates

Function	Activity Title	Activity
<b>Legislative</b>	<b>City Clerk</b>	<b>4150</b>

The general municipal elections are held in November of the even numbered years with the State-wide general and consolidated with the County's other elections.

- 430      GENERAL CONTRACTUAL SERVICES  
Provides for costs associated with general municipal election, and election consultant and minutes clerk as needed.
- 438      RECORDS MANAGEMENT SERVICES  
Provides for contracted file imaging services, Municipal Code updates and online access.
- 463      MILEAGE  
Includes mileage reimbursement for use of personal vehicles while on City related business.
- 470      MEETINGS/CONFERENCES/TRAVEL
- 472      MEMBERSHIPS

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Legislative</b>	<b>City Clerk</b>					<b>4150</b>
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

**PERSONNEL**

<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**MATERIALS & OPERATIONS**

430 Contractual Services	1,380	75	250	500	30,000
438 Records Management Serv				12,000	12,000
463 Mileage				150	150
470 Travel & Meetings				1,500	1,500
472 Dues & Memberships				500	500

<b>TOTAL MATERIALS &amp; OPS</b>	<b>1,380</b>	<b>75</b>	<b>250</b>	<b>14,650</b>	<b>44,150</b>
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**CAPITAL OUTLAY**

<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL ACTIVITY</b>	<b>1,380</b>	<b>75</b>	<b>250</b>	<b>14,650</b>	<b>44,150</b>
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**FUND SOURCE**

01 General Fund	1,380	75	250	14,650	44,150
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<b>TOTAL</b>	<b>1,380</b>	<b>75</b>	<b>250</b>	<b>14,650</b>	<b>44,150</b>
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**City of Rolling Hills Estates  
Summary**

Function					
<b>Administration &amp; Support</b>					
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>TOTAL PERSONNEL</b>	<b>1,730,842</b>	<b>1,988,570</b>	<b>1,820,975</b>	<b>2,017,806</b>	<b>2,154,455</b>
<b>TOTAL MATERIALS &amp; OPS</b>	<b>797,781</b>	<b>887,950</b>	<b>980,480</b>	<b>994,423</b>	<b>1,015,423</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,943</b>	<b>2,717</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>TOTAL FUNCTION</b>	<b>2,533,566</b>	<b>2,879,237</b>	<b>2,807,955</b>	<b>3,018,729</b>	<b>3,176,378</b>

**ADMINISTRATION AND SUPPORT**

This section encompasses the functions of the City Manager, Central Services and Facilities Operations, Administrative Services, Personnel Administration, Public Information, Employee Benefits, and Equipment Maintenance.

**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Administration &amp; Support</b>	<b>City Manager</b>	<b>4210</b>

This activity funds the services and activities of the City Manager's Office in carrying out the policies and directions of the City Council and the management of City staff.

- 401        SALARIES/WAGES FT  
Includes full-time salaries for the City Manager, Assistant City Manager, City Clerk, and support staff to the City Manager.
  
- 402        SALARIES/WAGES PT  
Provides wages for part-time front office staff.
  
- 405        OVERTIME
  
- 410        BENEFITS  
Allocation of employee benefits from the benefit cost center.
  
- 420        MATERIALS & SUPPLIES  
Provides for miscellaneous office supplies.
  
- 430        GENERAL CONTRACTUAL SERVICES  
Special services or projects, as needed.
  
- 438        RECORDS MANAGEMENT SERVICES  
Provides for contracted file imaging services, Municipal Code updates and online access.  
Move to City Clerk in Fiscal Year 2025-26 (4150-438).
  
- 463        MILEAGE  
Includes mileage reimbursement for use of personal vehicles while on City related business.
  
- 470        MEETINGS/CONFERENCES/TRAVEL  
Includes City Manager's, Assistant City Manager's, City Clerk's, Public Works Director and support staff's Clerk's attendance at events as League of California Cities conferences and the California Contract Cities Association Annual Conference. Also allows for attendance at other seminars/meetings such as the League's City Managers Department meeting, ongoing California Contract Cities Association, and South Bay City Managers' meetings and the annual International City Management Association Conference.
  
- 472        MEMBERSHIPS  
Accounts for memberships and participation in organizations such as the South Bay City Managers' Association, Municipal Management & Association of Southern California, International City Management Association, Municipal Management Association of Southern California, Women's Leading Government, and American Public Works Association.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Administration &amp; Support</b>	<b>City Manager</b>					<b>4210</b>
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed	
<b>PERSONNEL</b>						
401 Wages - Full Time	513,094	500,330	519,879	568,635	597,469	
402 Wages - Part Time	72,321	64,701	56,721	60,413	63,478	
405 Wages - Overtime	164	1,550	250			
410 Benefits	111,341	113,929	123,406	130,601	134,712	
<b>TOTAL PERSONNEL</b>	<b>696,921</b>	<b>680,511</b>	<b>700,256</b>	<b>759,649</b>	<b>795,659</b>	
<b>MATERIALS &amp; OPERATIONS</b>						
420 Materials & Supplies	398	851	600	500	500	
430 Contractual Services	1,590	10,213	69,000	15,000	15,000	
438 Records Management Serv	13,209	14,544	12,000			
463 Mileage	396	165		400	400	
470 Travel & Meetings	15,139	19,272	17,500	17,500	17,500	
472 Dues & Memberships	4,677	6,130	6,000	5,500	5,500	
<b>TOTAL MATERIALS &amp; OPS</b>	<b>35,409</b>	<b>51,175</b>	<b>105,100</b>	<b>38,900</b>	<b>38,900</b>	
<b>CAPITAL OUTLAY</b>						
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ACTIVITY</b>	<b>732,329</b>	<b>731,686</b>	<b>805,356</b>	<b>798,549</b>	<b>834,559</b>	
<b>FUND SOURCE</b>						
01 General Fund	732,329	731,686	805,356	798,549	834,559	
<b>TOTAL</b>	<b>732,329</b>	<b>731,686</b>	<b>805,356</b>	<b>798,549</b>	<b>834,559</b>	

## City of Rolling Hills Estates

Function	Activity	Code
<b>Administration &amp; Support</b>	<b>Central Services/Facilities Ops</b>	<b>4220</b>

This program covers the cost of office and custodial supplies, Information Technology, building and grounds repairs and maintenance, phones and Internet, water, electricity, and postage related to activities at City Hall, etc.

- 420      MATERIALS & SUPPLIES  
Provides for miscellaneous office supplies, custodial supplies and maintenance supplies used at Civic Center.
- 430      CONTRACTUAL SERVICE  
Support for telephone, Internet, & IT, website hosting, Domain registrations, cloud-based solutions, & related items.
- 434      REPAIRS AND MAINTENANCE SERVICES  
Provides for janitorial services, landscape maintenance, copier lease, generator maintenance, AEDs, and other related items or services.
- 435      BUILDING MAINTENANCE AND REPAIRS  
Provides building repairs and maintenance such as carpet cleaning, HVAC, alarm system, and pest control. Landscaped median lighting in the Commercial District, and property tax for City's house.
- 439      SOFTWARE, LICENSING & MAINTENANCE  
Provides for software purchases, training, licensing, and maintenance fees, including Microsoft 365, Digital Imaging, GovInvest, GIS, Planning Database, and other applications.
- 440      PROPERTY INSURANCE  
Property insurance costs, including coverage for earthquakes.
- 441      LIABILITY INSURANCE  
General liability & pollution insurance costs.
- 443      GOVERNMENT CRIME INSURANCE POLICY  
Provides coverage for the City against financial losses resulting from employee theft, forgery, etc.
- 450      PHONES & INTERNET  
Phones & Internet services at the Civic Center.
- 451      WATER  
Cost of water service for Civic Center and its grounds.
- 452      ELECTRICITY  
Cost of Edison's electric services for the Civic Center.
- 475      POSTAGE  
Provides for all mailing costs (including FED-EX), excluding newsletters and calendars.
- 478      EQUIPMENT RENTAL  
Provides for monthly rental of the postage meter for the postage machine.
- 484      OFFICE FURNITURE, ETC.  
Includes the cost of new or replacement office furnishings and related items.
- 485      IT & SPECIAL EQUIPMENT  
Provides for IT equipment and specialized devices.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity				Code
<b>Administration &amp; Support</b>	<b>Central Services/Facilities Ops</b>				<b>4220</b>
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>PERSONNEL</b>					
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MATERIALS &amp; OPERATIONS</b>					
420 Materials & Supplies	32,444	26,094	26,000	26,000	26,000
430 Contractual Services	55,047	66,437	70,000	80,000	80,000
434 Repairs & Maint. Services	44,829	45,913	35,000	40,000	40,000
435 Building Maint. & Repair	39,720	52,161	40,000	40,000	40,000
439 Software & Maintenance	53,813	62,945	87,532	90,000	95,000
440 Property Insurance	32,889	40,731	41,505	40,655	40,655
441 Liability Insurance	131,398	145,399	162,569	200,816	200,816
443 Gov. Crime Insurance	912	957	1,005	1,105	1,105
450 Phones & Internet	76,625	58,233	45,000	45,000	45,000
451 Water Utility	10,190	7,728	10,000	10,000	10,000
452 Electric Utility	51,566	66,945	66,000	66,000	66,000
475 Postage	141	300	500	500	500
478 Equipment Rental	7,108	9,021	6,000	6,000	6,000
<b>TOTAL MATERIALS &amp; OPS</b>	<b>536,681</b>	<b>582,864</b>	<b>591,111</b>	<b>646,076</b>	<b>651,076</b>
<b>CAPITAL OUTLAY</b>					
484 Office Furniture, Etc.	988	758	1,500	1,500	1,500
485 IT & Special Equipment	3,955	1,959	5,000	5,000	5,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,943</b>	<b>2,717</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>TOTAL ACTIVITY</b>	<b>541,624</b>	<b>585,580</b>	<b>597,611</b>	<b>652,576</b>	<b>657,576</b>
<b>FUND SOURCE</b>					
01 General Fund	541,624	585,580	597,611	652,576	657,576
<b>TOTAL</b>	<b>541,624</b>	<b>585,580</b>	<b>597,611</b>	<b>652,576</b>	<b>657,576</b>

**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Administration &amp; Support</b>	<b>Administrative Services</b>	<b>4230</b>

This activity supports the operations of the Administrative Services Department, encompassing the Finance Division, Information Technology Division, City Treasurer, and associated functions such as accounts receivable, accounts payable, payroll, investments, financial reporting, budgeting, and data processing.

- 401      SALARIES/WAGES FT  
Includes full-time salaries for the Administrative Services Director, Accountant, and Account Clerk II.
- 402      SALARIES/WAGES PT  
Provides wages for part-time interns and staff.
- 405      OVERTIME
- 410      BENEFITS  
Allocation of employee benefits from the benefits cost center.
- 420      MATERIALS & SUPPLIES  
Provides for miscellaneous office supplies and related items.
- 430      GENERAL CONTRACTUAL SERVICES  
Provides for external audit services, temporary accounting support, consultant services, and other professional services, including the preparation of the budget document, ACFR, and various agency reports
- 439      COMPUTER SOFTWARE AND TRAINING  
Provides for the annual maintenance, training and related services for the City’s financial applications, and for other related software.
- 463      MILEAGE  
Includes mileage reimbursement for Administrative Services Department staff using personal vehicles for City-related business.
- 470      MEETINGS/CONFERENCES/TRAVEL  
Provides for attendance at meetings, conferences, and related travel expenses.
- 472      MEMBERSHIPS  
Accounts for staff memberships and subscriptions to related professional organizations.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Administration &amp; Support</b>	<b>Administrative Services</b>					<b>4230</b>
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	
<b>PERSONNEL</b>						
401 Wages - Full Time	378,645	386,680	402,921	426,726	445,161	
402 Wages - Part Time			5,000			
405 Wages - Overtime	2,312	1,180	2,500	2,500	2,500	
410 Benefits	112,206	114,367	119,136	122,844	125,826	
<b>TOTAL PERSONNEL</b>	<b>493,163</b>	<b>502,228</b>	<b>529,558</b>	<b>552,070</b>	<b>573,486</b>	
<b>MATERIALS &amp; OPERATIONS</b>						
420 Materials & Supplies	946	181	1,224	1,000	1,000	
430 Contractual Services	120,592	106,247	130,000	135,000	135,000	
439 Software & Maintenance	825	34,916	42,000	45,000	45,000	
463 Mileage	1,769	338	2,000	2,000	2,000	
470 Travel & Meetings	8,291	8,994	9,000	10,000	11,000	
472 Dues & Memberships	1,289	1,099	1,100	1,200	1,200	
<b>TOTAL MATERIALS &amp; OPS</b>	<b>133,712</b>	<b>151,776</b>	<b>185,324</b>	<b>194,200</b>	<b>195,200</b>	
<b>CAPITAL OUTLAY</b>						
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ACTIVITY</b>	<b>626,875</b>	<b>654,003</b>	<b>714,882</b>	<b>746,270</b>	<b>768,686</b>	
<b>FUND SOURCE</b>						
01 General Fund	626,875	654,003	714,882	746,270	768,686	
<b>TOTAL</b>	<b>626,875</b>	<b>654,003</b>	<b>714,882</b>	<b>746,270</b>	<b>768,686</b>	

**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Administration &amp; Support</b>	<b>Personnel Administration</b>	<b>4240</b>

This activity provides for all activities related to personnel administration including recruitment, selection, processing and maintenance of personnel records, job-related education and training of City staff.

- 401      SALARIES AND WAGES FT  
Wages for a portion of the Assistant City Manager’s and Administrative Aide’s time.
  
- 410      BENEFITS  
Allocation of employee benefits from the benefits cost center. Employee benefits allocated to this division include all benefits not directly allocated to other City divisions. Also, includes additional discretionary payments to CalPERS to reduce the unfunded accrued liability.
  
- 420      MATERIALS & SUPPLIES  
Purchase of recruitment materials, labor law posters, etc.
  
- 430      GENERAL CONTRACTUAL SERVICES  
Pre-employment physical examinations, background checks, recruitment, and Human Resources-related consultants as needed.
  
- 470      TRAVEL AND MEETINGS  
Funding is provided for training activities, interview support, and attendance at meetings and conferences with associated travel.
  
- 471      TUITION REIMBURSEMENT  
Funding provided to support continuing education efforts by staff under City guidelines established for eligibility.
  
- 472      DUES AND MEMBERSHIPS  
Provides for Memberships in various professional organizations such as Southern California Labor Relations Association.
  
- 476      ADVERTISING  
Advertisement of career opportunity announcements in local newspapers, and State and National Municipal publications.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title				Activity
<b>Administration &amp; Support</b>	<b>Personnel Administration</b>				<b>4240</b>
	2022-23	2023-24	2024-25	2025-26	2026-27
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed
<b>PERSONNEL</b>					
401 Wages - Full Time	89,331	90,811	94,986	99,803	104,853
410 Benefits	426,749	689,465	469,120	577,989	650,898
<b>TOTAL PERSONNEL</b>	<b>516,080</b>	<b>780,276</b>	<b>564,106</b>	<b>677,792</b>	<b>755,751</b>
<b>MATERIALS &amp; OPERATIONS</b>					
420 Materials & Supplies	428	280	500	500	500
430 Contractual Services	7,472	6,668	10,000	15,000	10,000
470 Travel & Meetings	5,364	529	2,000	3,000	3,000
471 Tuition Reimbursement	4,000	4,000	2,000	6,000	6,000
472 Dues & Memberships	154	100	250	250	250
476 Advertising	65		950	250	250
<b>TOTAL MATERIALS &amp; OPS</b>	<b>17,483</b>	<b>11,577</b>	<b>15,700</b>	<b>25,000</b>	<b>20,000</b>
<b>CAPITAL OUTLAY</b>					
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ACTIVITY</b>	<b>533,563</b>	<b>791,854</b>	<b>579,806</b>	<b>702,792</b>	<b>775,751</b>
<b>FUND SOURCE</b>					
01 General Fund	533,563	791,854	579,806	702,792	775,751
<b>TOTAL</b>	<b>533,563</b>	<b>791,854</b>	<b>579,806</b>	<b>702,792</b>	<b>775,751</b>

## City of Rolling Hills Estates

Function	Activity Title	Activity
<b>Administration &amp; Support</b>	<b>Public Information</b>	<b>4250</b>

This activity provides for Public Information duties related to production of City newsletters as well as broadcast of City Council meetings.

- 401      SALARIES AND WAGES FT  
Wages for a portion of the Assistant City Manager's and Administrative Aide's time.
- 410      BENEFITS  
Allocation of employee benefits from the Benefit Cost Center.
- 420      MATERIALS & SUPPLIES  
Provides for supplies as needed and printing support for public outreach.
- 430      GENERAL CONTRACTUAL SERVICES  
Provides contractual service as needed for Public Information, including video production of meetings, meeting support for public engagement and outreach, and future website upgrades.
- 472      DUES AND MEMBERSHIPS  
Provides memberships in professional organizations, such as California Association of Public Information Officers.
- 475      POSTAGE

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Administration &amp; Support</b>	<b>Public Information</b>					<b>4250</b>
Expenditure Classification	2022-23	2023-24	2024-25	2025-26	2026-27	
	Actual	Actual	Estimated	Adopted	Proposed	
<b>PERSONNEL</b>						
401 Wages - Full Time	19,851	20,180	21,108	22,178	23,301	
410 Benefits	4,827	5,375	5,948	6,117	6,258	
<b>TOTAL PERSONNEL</b>	<b>24,679</b>	<b>25,555</b>	<b>27,056</b>	<b>28,295</b>	<b>29,559</b>	
<b>MATERIALS &amp; OPERATIONS</b>						
420 Materials & Supplies	1,005	1,833	500	2,000	2,000	
430 Contractual Services	21,709	13,041	20,000	25,000	45,000	
470 Travel & Meetings	695	1,096	500	1,000	1,000	
472 Dues & Memberships		275	600	600	600	
475 Postage						
<b>TOTAL MATERIALS &amp; OPS</b>	<b>23,408</b>	<b>16,244</b>	<b>21,600</b>	<b>28,600</b>	<b>48,600</b>	
<b>CAPITAL OUTLAY</b>						
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ACTIVITY</b>	<b>48,087</b>	<b>41,800</b>	<b>48,656</b>	<b>56,895</b>	<b>78,159</b>	
<b>FUND SOURCE</b>						
01 General Fund	48,087	41,800	48,656	56,895	78,159	
<b>TOTAL</b>	<b>48,087</b>	<b>41,800</b>	<b>48,656</b>	<b>56,895</b>	<b>78,159</b>	

## City of Rolling Hills Estates

Function	Activity Title	Activity
<b>Administration &amp; Support</b>	<b>Employee Benefits</b>	<b>4260</b>

The City provides a full range of employee benefits including retirement contributions, medical insurance, dental insurance, life insurance, and long-term disability insurance. This activity also records the cost of workers' compensation and general liability insurance. Benefit costs are accumulated here and charged back to the operating and general governmental programs in relation to their wage and salary budgets.

410 BENEFITS

The negative amount equals the charges to the other programs -- a reimbursement "receipt" here.

412 RETIREMENT

Retirement benefits are provided to employees through the Public Employees Retirement System (PERS).

413 WORKERS' COMPENSATION

Workers' Compensation insurance cost premiums paid to the CJPIA insurance pool.

414 GROUP HEALTH INSURANCE

The City covers 100% of the medical, dental, and prescription insurance premiums for all full-time employees. For coverage that includes a spouse and/or dependents, the City pays 75% of the premium cost, and the employee is responsible for the remaining 25%.

415 LIFE INSURANCE

Coverage for employee life insurance.

416 DISABILITY INSURANCE

Long-term disability benefits provide 60% of the employee's salary and begin after 60 days of being unable to work. The City self-insures and covers the first 30 days following the 60-day elimination period, after which ongoing coverage is provided by CIGNA.

417 UNEMPLOYMENT INSURANCE

The City self-insures for unemployment insurance compensation.

418 FICA/MEDICARE

The City's social security contribution for part-time employees and Medicare contributions for full-time employees, as required by federal law.

419 AUTO ALLOWANCE

\$500 monthly auto allowance each to the Assistant City Manager, Administrative Services Director, Public Works Director and Community Development Director.

428 PARS Retirement

Management fees for a deferred compensation plan.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title				Activity
<b>Administration &amp; Support</b>	<b>Employee Benefits</b>				<b>4260</b>
	2022-23	2023-24	2024-25	2025-26	2026-27
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed
<b>PERSONNEL</b>					
410 Benefits	(628,217)	(680,592)	(721,328)	(712,807)	(729,564)
412 Employer Share Retirement	202,274	242,304	257,031	258,946	272,605
413 Worker's Compensation	50,160	46,979	49,266	51,544	51,544
414 Group Health Insurance	291,411	302,591	319,589	308,431	308,431
415 Life Insurance	5,784	6,356	7,015	7,183	7,329
416 Disability Insurance	13,197	14,451	16,994	17,658	18,534
417 Unemployment Insurance	4,674	399	1,000	1,000	1,000
418 Medicare	33,917	38,712	41,633	45,245	47,321
419 Auto Allowance	22,000	24,000	24,000	18,000	18,000
428 PARS Retirement	4,800	4,800	4,800	4,800	4,800
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MATERIALS &amp; OPERATIONS</b>					
<b>TOTAL MATERIALS &amp; OPS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>					
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND SOURCE</b>					
01 General Fund					
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## City of Rolling Hills Estates

Function	Activity Title	Activity
<b>Administration &amp; Support</b>	<b>Equipment</b>	<b>4279</b>

This activity provides for the maintenance of the City's vehicles and field equipment.

- 420      MATERIALS & SUPPLIES  
Provides for purchase of materials and supplies related to vehicle repairs and related equipment repairs.
  
- 442      AUTO COMPREHENSIVE/COLLISION INSURANCE  
Covers property insurance for vehicles and related equipment as charged by the California Joint Powers Insurance Authority (CJPIA).
  
- 461      EQUIPMENT & VEHICLE MAINTENANCE  
All repair and maintenance costs for the City's fleet and related equipment are recorded here, except for gas and oil expenses.
  
- 462      GAS AND OIL  
Reflects costs for petroleum, propane, and fuel products for city-owned vehicles.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Administration &amp; Support</b>	<b>Equipment</b>					<b>4279</b>
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

**PERSONNEL**

<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**MATERIALS & OPERATIONS**

420 Materials & Supplies	6,065	4,384	5,000	5,000	5,000
442 Auto Comp/Coll Insurance	1,516	1,714	1,645	1,647	1,647
461 Equipment Maintenance	18,954	47,828	30,000	30,000	30,000
462 Gas and Oil	24,553	20,388	25,000	25,000	25,000

<b>TOTAL MATERIALS &amp; OPS</b>	<b>51,088</b>	<b>74,314</b>	<b>61,645</b>	<b>61,647</b>	<b>61,647</b>
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**CAPITAL OUTLAY**

<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL ACTIVITY</b>	<b>51,088</b>	<b>74,314</b>	<b>61,645</b>	<b>61,647</b>	<b>61,647</b>
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**FUND SOURCE**

01 General Fund (4279)	51,088	74,314	61,645	61,647	61,647
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<b>TOTAL</b>	<b>51,088</b>	<b>74,314</b>	<b>61,645</b>	<b>61,647</b>	<b>61,647</b>
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**City of Rolling Hills Estates  
Summary**

Function					
<b>Public Safety</b>					
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>TOTAL PERSONNEL</b>	<b>20,061</b>	<b>45,739</b>	<b>53,437</b>	<b>67,608</b>	<b>70,271</b>
<b>TOTAL MATERIALS &amp; OPS</b>	<b>2,545,876</b>	<b>2,730,596</b>	<b>3,062,813</b>	<b>3,296,552</b>	<b>3,223,833</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>140,181</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNCTION</b>	<b>2,565,937</b>	<b>2,916,516</b>	<b>3,116,250</b>	<b>3,364,160</b>	<b>3,294,104</b>

**PUBLIC SAFETY**

This section includes Police Services, Animal Control, Crossing Guards, Traffic Control Officers, and Emergency Management. The Crossing Guards program is primarily funded through the Traffic Safety Special Revenue Fund, with additional support from the General Fund if the Special Revenue Fund does not fully cover the program's costs.

## City of Rolling Hills Estates

Function	Activity Title	Activity
<b>Public Safety</b>	<b>Patrol Services</b>	<b>4310</b>

This activity provides police services under the Regional Policing Agreement between Los Angeles County and the cities of Rolling Hills Estates, Rancho Palos Verdes, and Rolling Hills. In addition to police patrol services provided by the Sheriff's Lomita Station, this activity provides for a commercial vehicle enforcement program; CORE Deputies; and special enforcement programs as identified.

430      GENERAL CONTRACTUAL SERVICES

Under the regional policing arrangement, the City contributes approximately 28% of total Regional Service costs. Provides funding for the following: (1) M.C.A.D. operation costs; (2) City's share of a Community Services Officer; (3) City's share of CORE Deputies; and (4) costs associated with special services such as Sobriety Check Point.

433      SCHOOL RESOURCE OFFICERS

City's share of two School Resource Officers (SROs) in the amount of \$19,500 per MOU between Palos Verdes Peninsula Unified School District and the four Peninsula cities.

450      AUTOMATED LICENSE PLATE RECOGNITION (ALPR) CONNECTIONS

Provides for the cost of the ALPRs' data connections and support.

474      GRANTS TO OTHER AGENCIES

Provides for neighborhood entryway grants to Rolling Hills Estates homeowners associations.

485      IT & SPECIAL EQUIPMENT

City's share for equipment to be provided for Sheriff's Department, use.



**City of Rolling Hills Estates**

Function	Activity	Code
<b>Public Safety</b>	<b>Animal Control</b>	<b>4330</b>

Animal Control services are provided through contract with Los Angeles County and include (1) field services for animal ordinance enforcement, impoundment, and cruelty investigations; (2) animal shelter services; (3) and other special programs such as spay and neuter clinics. The costs of services are partially offset through animal license fees and housing shelter revenues. Additionally, pest management is provided by County of Los Angeles Department of Agricultural Commissioner/Weights and Measurements.

430        GENERAL CONTRACTUAL SERVICES  
Provides animal control, animal sheltering and collection of all licensing fees through a contract with the Los Angeles County Department of Animal Control. Pest management services with the Los Angeles County Department of Agricultural Commissioner/Weights and Measurements. Other animal control services through private contracting as needed.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity				Code
<b>Public Safety</b>	<b>Animal Control</b>				<b>4330</b>
	2022-23	2023-24	2024-25	2025-26	2026-27
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed

**PERSONNEL**

<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**MATERIALS & OPERATIONS**

430 Contractual Services	22,326	28,504	35,000	39,500	41,500
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<b>TOTAL MATERIALS &amp; OPS</b>	<b>22,326</b>	<b>28,504</b>	<b>35,000</b>	<b>39,500</b>	<b>41,500</b>
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**CAPITAL OUTLAY**

<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL ACTIVITY</b>	<b>22,326</b>	<b>28,504</b>	<b>35,000</b>	<b>39,500</b>	<b>41,500</b>
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**FUND SOURCE**

01 General Fund	22,326	28,504	35,000	39,500	41,500
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<b>TOTAL</b>	<b>22,326</b>	<b>28,504</b>	<b>35,000</b>	<b>39,500</b>	<b>41,500</b>
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## City of Rolling Hills Estates

Function	Activity Title	Activity
<b>Public Safety</b>	<b>Crossing Guards/Traffic Control</b>	<b>4340/4343</b>

This activity provides for Crossing Guards to assist schoolchildren at various intersections.

- 402      SALARIES/WAGES PT (4343 General Fund)  
Wages for part-time Traffic Control Officer at PVDN and Rancho Vista School.
  
- 410      BENEFITS (4343 General Fund)  
Allocation of employee benefits from the benefits cost center.
  
- 420      MATERIALS & SUPPLIES (4343 General Fund)  
Purchase of miscellaneous safety equipment and supplies.
  
- 430      CONTRACTUAL SERVICES (01-4343 & 14-4340)  
Payments for contractual Crossing Guards at various locations throughout the City (Rolling Hills Road/Palos Verdes Drive North; Moccasin Lane/Palos Verdes Drive North; Whitley Collins Drive/Highridge Road; Highridge Road/Crestridge Road).

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title				Activity
<b>Public Safety</b>	<b>Crossing Guards/Traffic Control</b>				<b>4340/4343</b>
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>PERSONNEL</b>					
402 Wages - Part Time	18,250	17,376	20,188	22,991	23,451
410 Benefits	1,811	1,684	1,660	1,897	1,932
<b>TOTAL PERSONNEL</b>	<b>20,061</b>	<b>19,060</b>	<b>21,848</b>	<b>24,888</b>	<b>25,383</b>
<b>MATERIALS &amp; OPERATIONS</b>					
<b><u>4343 General Fund</u></b>					
420 Materials & Supplies					
430 Contractual Services	38,664	40,226	63,797	71,949	75,226
<b><u>4340 Traffic Safety Fund</u></b>					
430 Contractual Services	20,000	15,000	15,000	10,000	10,000
<b>TOTAL MATERIALS &amp; OPS</b>	<b>58,664</b>	<b>55,226</b>	<b>78,797</b>	<b>81,949</b>	<b>85,226</b>
<b>CAPITAL OUTLAY</b>					
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ACTIVITY</b>	<b>78,725</b>	<b>74,286</b>	<b>100,644</b>	<b>106,837</b>	<b>110,609</b>
<b>FUND SOURCE</b>					
01 General Fund (4343)	58,725	59,286	85,644	96,837	100,609
14 Traffic Safety Fund (4340)	20,000	15,000	15,000	10,000	10,000
<b>TOTAL</b>	<b>78,725</b>	<b>74,286</b>	<b>100,644</b>	<b>106,837</b>	<b>110,609</b>

**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Public Safety</b>	<b>Emergency Management</b>	<b>4350</b>

This activity provides for membership in the Los Angeles County Operational Area G Disaster Preparedness program and support of the Neighborhood Watch groups.

- 401      SALARIES AND WAGES FT  
Wages for a portion of the Management Analyst’s time.
  
- 410      BENEFITS  
Allocation of employee benefits from the Benefit Cost Center.
  
- 420      MATERIALS & SUPPLIES  
Provides for materials supplies in support of the Neighborhood Watch program, Disaster Preparedness Information, City Hall Emergency Supplies, and equestrian and miscellaneous emergency supplies.
  
- 430      CONTRACTUAL SERVICES  
Provides for membership in Area G Disaster Preparedness program. Everbridge (Alert South Bay) and CalOES/FEMA emergency-related expenses and consultant services for preparedness and hazard mitigation plans.
  
- 470      TRAVEL AND MEETINGS  
Supports for training activities, attendance at meetings, conferences, and associated travel.
  
- 483      PEARTREE LANE  
Emergency operations and support for Peartree Lane.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Public Safety</b>	<b>Emergency Management</b>					<b>4350</b>
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed	
<b>PERSONNEL</b>						
401 Wages - Full Time		23,601	28,017	38,127	40,084	
410 Benefits		3,078	3,572	4,594	4,804	
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>26,679</b>	<b>31,589</b>	<b>42,721</b>	<b>44,888</b>	
<b>MATERIALS &amp; OPERATIONS</b>						
420 Materials & Supplies	4,974	3,291	1,500	6,000	6,000	
430 Contractual Services	14,487	9,171	114,544	205,500	10,000	
470 Travel & Meetings			1,000	500	500	
<b>TOTAL MATERIALS &amp; OPS</b>	<b>19,462</b>	<b>12,462</b>	<b>117,044</b>	<b>212,000</b>	<b>16,500</b>	
<b>STATE OF EMERGENCY</b>						
483 Peartree Lane		140,181				
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>140,181</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ACTIVITY</b>	<b>19,462</b>	<b>179,322</b>	<b>148,633</b>	<b>254,721</b>	<b>61,388</b>	
<b>FUND SOURCE</b>						
01 General Fund	19,462	179,322	148,633	254,721	61,388	
<b>TOTAL</b>	<b>19,462</b>	<b>179,322</b>	<b>148,633</b>	<b>254,721</b>	<b>61,388</b>	

**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Public Safety</b>	<b>CDBG-CV</b>	<b>4360</b>

This activity provided support for the COVID-19 response in City operations and the Rolling Hills Estates community.

420      MATERIALS & SUPPLIES  
Provided for senior community support such as activities and emergency supplies.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Public Safety</b>	<b>CDBG-CV</b>					<b>4360</b>
Expenditure Classification	2022-23	2023-24	2024-25	2025-26	2026-27	
	Actual	Actual	Estimated	Adopted	Proposed	

**PERSONNEL**

<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**MATERIALS & OPERATIONS**

420 Materials & Supplies                      7,714

<b>TOTAL MATERIALS &amp; OPS</b>	<b>7,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**CAPITAL OUTLAY**

<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL ACTIVITY</b>	<b>7,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**FUND SOURCE**

41 CDBG-CV (4360)                              7,714

<b>TOTAL</b>	<b>7,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**City of Rolling Hills Estates  
Summary**

Function					
<b>Public Works</b>					
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>TOTAL PERSONNEL</b>	<b>68,767</b>	<b>66,559</b>	<b>78,699</b>	<b>71,917</b>	<b>75,399</b>
<b>TOTAL MATERIALS &amp; OPS</b>	<b>1,276,879</b>	<b>902,464</b>	<b>1,307,073</b>	<b>1,783,819</b>	<b>2,319,634</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNCTION</b>	<b>1,345,646</b>	<b>969,023</b>	<b>1,385,772</b>	<b>1,855,736</b>	<b>2,395,032</b>

**PUBLIC WORKS**

This section covers the operations related to Street and Sidewalk Repair, the Highway Safety Improvement Program, Transit services, Traffic Signals and Striping, Stormwater Permit Compliance, and Solid Waste/Recycling management.

**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Public Works</b>	<b>Street &amp; Sidewalk Repair</b>	<b>4410</b>

This activity provides for routine road and sidewalk repairs and scheduled maintenance throughout the City.

- 434      REPAIRS AND MAINTENANCE SERVICES  
Routine road and sidewalk maintenance provided by Los Angeles County Public Works or private company crews as directed by City staff.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Public Works</b>	<b>Street &amp; Sidewalk Repair</b>					<b>4410</b>
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

**PERSONNEL**

<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**MATERIALS & OPERATIONS**

434 Repairs & Maint. Services	38,859	75,000	75,000	75,000	75,000
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<b>TOTAL MATERIALS &amp; OPS</b>	<b>38,859</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
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**CAPITAL OUTLAY**

<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL ACTIVITY</b>	<b>38,859</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
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**FUND SOURCE**

11 Highway Users Tax Fund	38,859	75,000	75,000	75,000	75,000
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<b>TOTAL</b>	<b>38,859</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
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**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Public Works</b>	<b>Highway Safety Improvement</b>	<b>4415</b>

This activity provides for the Local Roadway Safety Plan which was Fiscal Years 2020-21 and 2021-22, and now the Local Highway Safety Improvement Program beginning in FY 2024-25.

430 GENERAL CONTRACTUAL SERVICES

Local Highway Safety Improvement Program (HSIP Caltrans) is a grant for public works' projects identified under the Local Roadway Safety Plan (LRSP) was granted in 2023 for:

1. Rolling Hills Road multimodal improvement project \$250,000 (FY 2025-26).
2. Deep Valley Drive pedestrian crossing project \$250,000 (FY 2024-25 & 2025-26).
3. Guardrails replacement/upgrades citywide \$1,000,000 (FY 2025-26 & 2026-27).

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title				Activity
<b>Public Works</b>	<b>Highway Safety Improvement</b>				<b>4415</b>
	2022-23	2023-24	2024-25	2025-26	2026-27
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed

**PERSONNEL**

<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**MATERIALS & OPERATIONS**

430 Contractual Services			50,000	450,000	1,000,000
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<b>TOTAL MATERIALS &amp; OPS</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>450,000</b>	<b>1,000,000</b>
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**CAPITAL OUTLAY**

<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>450,000</b>	<b>1,000,000</b>
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**FUND SOURCE**

01 General Fund			50,000	450,000	1,000,000
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<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>450,000</b>	<b>1,000,000</b>
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**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Public Works</b>	<b>Transit Fund 18/Prop A</b>	<b>4450</b>

This activity provides for City participation in the Palos Verdes Peninsula Transit Authority that provides general demand transit through Palos Verdes Peninsula Transit Authority and demand transit through Dial-a-Ride.

- 401      SALARIES/WAGES FT  
Includes a portion of the administration staff time, however, personnel costs cannot exceed 20% of expenditures.
  
- 410      BENEFITS  
Allocation of employee benefits from the benefit cost center.
  
- 430      GENERAL CONTRACTUAL SERVICES  
Participation in PV Transit and Dial-a-Ride is provided through membership in the Palos Verdes Peninsula Transit Authority.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Public Works</b>	<b>Transit Fund 18/Prop A</b>					<b>4450</b>
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed	
<b>PERSONNEL</b>						
401 Wages - Full Time	13,336	10,677	12,124	13,756	14,454	
410 Benefits	2,350	1,866	2,864	3,076	3,176	
<b>TOTAL PERSONNEL</b>	<b>15,686</b>	<b>12,544</b>	<b>14,988</b>	<b>16,832</b>	<b>17,630</b>	
<b>MATERIALS &amp; OPERATIONS</b>						
430 Contractual Services	152,249	167,474	177,523	193,819	199,634	
<b>TOTAL MATERIALS &amp; OPS</b>	<b>152,249</b>	<b>167,474</b>	<b>177,523</b>	<b>193,819</b>	<b>199,634</b>	
<b>CAPITAL OUTLAY</b>						
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ACTIVITY</b>	<b>167,935</b>	<b>180,018</b>	<b>192,511</b>	<b>210,651</b>	<b>217,264</b>	
<b>FUND SOURCE</b>						
18 Transit Fund	167,935	180,018	192,511	210,651	217,264	
<b>TOTAL</b>	<b>167,935</b>	<b>180,018</b>	<b>192,511</b>	<b>210,651</b>	<b>217,264</b>	

**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Public Works</b>	<b>Signals &amp; Striping</b>	<b>4451/4454</b>

This activity provides for operation and installation of street signs, markings, striping and traffic signals as well as professional engineering services.

- 430      ENGINEERING PLAN CHECKING & INSPECTION SERVICES  
Professional engineering service for plan checking, permit issuance, and inspections services for public works projects in the right-of-way.
  
- 432      ENGINEERING SERVICES  
Professional traffic engineering service is provided by contractual service. Service includes review of existing facilities and proposed projects with reports and recommendations prepared for the City's management staff, Traffic and Safety Committee, and City Council.
  
- 434      REPAIRS/MAINTENANCE SERVICES  
County crews and private contractors provide maintenance and repair of street signs and street striping. Maintenance and repair of traffic signals and overhead safety lights at intersections is provided through a contract with a private contractor (Yunex).
  
- 452      ELECTRICITY  
Electricity for City operated overhead safety lights City and electricity for operation of signalized intersections.

Note:  
HUTA is the State's "Highway Users Tax Account" which is the City's Fund 11.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Public Works</b>	<b>Signals &amp; Striping</b>					<b>4451/4454</b>
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

**PERSONNEL**

<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**MATERIALS & OPERATIONS**

**4451 General Fund**

430 Contractual Services	209,986	141,280	165,000	165,000	165,000
432 Engineering Services	56,462	45,588	50,000	50,000	50,000
434 Repairs & Maint. Services	92,318	72,158	120,000	130,000	140,000
452 Electric Utility	11,967	13,157	30,000	30,000	30,000

**4454 HUTA Fund**

432 Engineering Services	9,090	11,215	25,000	25,000	25,000
434 Repairs & Maint. Services	120,199	92,708	100,000	100,000	100,000

<b>TOTAL MATERIALS &amp; OPS</b>	<b>500,021</b>	<b>376,106</b>	<b>490,000</b>	<b>500,000</b>	<b>510,000</b>
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**CAPITAL OUTLAY**

<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL ACTIVITY</b>	<b>500,021</b>	<b>376,106</b>	<b>490,000</b>	<b>500,000</b>	<b>510,000</b>
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**FUND SOURCE**

01 General Fund (4451)	370,732	272,183	365,000	375,000	385,000
11 HUTA Fund (4454)	129,289	103,923	125,000	125,000	125,000

<b>TOTAL</b>	<b>500,021</b>	<b>376,106</b>	<b>490,000</b>	<b>500,000</b>	<b>510,000</b>
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**City of Rolling Hills Estates**

Function	Activity	Code
<b>Public Works</b>	<b>Stormwater Permit Compliance</b>	<b>4460/4461</b>

This activity reflects charges related to compliance with state and national storm water requirements.

**4460**

401

SALARIES/WAGES FT

Salaries and wages of City personnel, including a portion of the salaries of the Public Works Director and maintenance staff wages.

405

OVERTIME

410

BENEFITS

Allocation of employee benefits from the benefits cost center.

430

GENERAL CONTRACTUAL SERVICES

To provide contractual services for the implementation of NPDES<sup>1</sup>/TMDL<sup>2</sup> and Measure W<sup>3</sup> programs, including Program Management and Coordination, Water Quality Monitoring, Street Sweeping, Storm Drain Cleaning and Inspections, sewer inspections by LACO PW, and Used Oil Recycling.

Fiscal Year 2025-26 includes repairs to biofilters at Peter Weber Equestrian Center (PWEC) \$75,000, and low impact development water requirements at George F Canyon Nature Center Project \$125,000. Plus, operations and maintenance (O & M) for Palos Verdes Drive East drywells \$30,000.

**4461**

430

GENERAL CONTRACTUAL SERVICES

Definitions:

1. NPDES is National Pollutant Discharge Elimination System - permit program by the U.S. EPA
2. TMDL is Total Maximum Daily Load - U.S. Clean Water Act
3. Measure W is the Safe Clean Water Program

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity				Code
<b>Public Works</b>	<b>Stormwater Permit Compliance</b>				<b>4460/4461</b>
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>PERSONNEL</b>					
401 Wages - Full Time	22,580	22,547	28,355	21,997	23,273
405 Wages - Overtime	33	19			
410 Benefits	5,790	5,895	8,300	4,792	4,936
<b>TOTAL PERSONNEL</b>	<b>28,403</b>	<b>28,460</b>	<b>36,655</b>	<b>26,789</b>	<b>28,209</b>
<b>MATERIALS &amp; OPERATIONS</b>					
<b><u>4460 General Fund</u></b>					
430 Contractual Services	361,205	146,688	325,000	350,000	350,000
<b><u>4461 Measure W</u></b>					
430 Contractual Services	223,967	134,336	159,550	160,000	160,000
<b>TOTAL MATERIALS &amp; OPS</b>	<b>585,172</b>	<b>281,025</b>	<b>484,550</b>	<b>510,000</b>	<b>510,000</b>
<b>CAPITAL OUTLAY</b>					
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ACTIVITY</b>	<b>613,575</b>	<b>309,485</b>	<b>521,205</b>	<b>536,789</b>	<b>538,209</b>
<b>FUND SOURCE</b>					
01 General Fund (4460)	389,607	175,149	361,655	376,789	378,209
24 Measure W (4461)	223,967	134,336	159,550	160,000	160,000
<b>TOTAL</b>	<b>613,575</b>	<b>309,485</b>	<b>521,205</b>	<b>536,789</b>	<b>538,209</b>

## City of Rolling Hills Estates

Function	Activity Title	Activity
<b>Public Works</b>	<b>Solid Waste/Recycling</b>	<b>4625</b>

This activity provides for AB 939 administration and promotion of recycling and organic waste.

- 401      SALARIES/WAGES FT  
Includes a portion of the Assistant City Manager's salary.
- 410      BENEFITS  
Allocation of employee benefits from the benefit cost center.
- 430      GENERAL CONTRACTUAL SERVICES  
Consulting services for solid waste franchise municipal code update and/or compliance audit with Cal Recycle Regulations (CalRecycle Beverage Container Recycling and SB 1383 grants).
- 485      MACHINERY/SPECIAL EQUIPMENT  
Provides for materials to promote beverage container recycling (CalRecycle Beverage Container Recycling Grant).

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title				Activity
<b>Public Works</b>	<b>Solid Waste/Recycling</b>				<b>4625</b>
Expenditure Classification	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Estimated	Adopted	Proposed
<b>PERSONNEL</b>					
401 Wages - Full Time	19,851	20,180	21,108	22,178	23,301
410 Benefits	4,827	5,375	5,948	6,117	6,258
<b>TOTAL PERSONNEL</b>	<b>24,679</b>	<b>25,555</b>	<b>27,056</b>	<b>28,295</b>	<b>29,559</b>
<b>MATERIALS &amp; OPERATIONS</b>					
430 Contractual Services	505	2,860	25,000	50,000	20,000
485 IT & Special Equipment	72		5,000	5,000	5,000
<b>TOTAL MATERIALS &amp; OPS</b>	<b>577</b>	<b>2,860</b>	<b>30,000</b>	<b>55,000</b>	<b>25,000</b>
<b>CAPITAL OUTLAY</b>					
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ACTIVITY</b>	<b>25,255</b>	<b>28,415</b>	<b>57,056</b>	<b>83,295</b>	<b>54,559</b>
<b>FUND SOURCE</b>					
01 General Fund	25,255	28,415	57,056	83,295	54,559
<b>TOTAL</b>	<b>25,255</b>	<b>28,415</b>	<b>57,056</b>	<b>83,295</b>	<b>54,559</b>



**City of Rolling Hills Estates  
Summary**

Function					
<b>Community Development</b>					
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>TOTAL PERSONNEL</b>	<b>613,251</b>	<b>732,123</b>	<b>880,885</b>	<b>832,375</b>	<b>876,725</b>
<b>TOTAL MATERIALS &amp; OPS</b>	<b>559,997</b>	<b>667,050</b>	<b>474,350</b>	<b>760,450</b>	<b>746,754</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNCTION</b>	<b>1,173,248</b>	<b>1,399,174</b>	<b>1,355,235</b>	<b>1,592,825</b>	<b>1,623,479</b>

**COMMUNITY DEVELOPMENT**

This section encompasses all activities of the Community Development Department, including Planning Administration, Advanced Planning, and Code Administration.

**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Community Development</b>	<b>Planning Administration</b>	<b>4510</b>

This activity represents the majority of Community Development Department workload including the review, processing and approval of all planning permits, development regulations and public assistance at the City Hall counter and over the telephone. This function also provides for contracted technical service for building plan checks, permit issuance and inspections throughout the City in conjunction with the administration of the various building codes. This activity also represents staff support to the Planning Commission in zoning administration matters and is self-funded through building and plan check fees.

- 401        SALARIES/WAGES FT  
Full-time wages for Planning Administration, Building Regulation, Public Works, and Zoning have been combined into this activity. Portions of the Department’s planning staff salaries are allocated here.
  
- 405        OVERTIME
  
- 410        BENEFITS  
Allocation of employee benefits from the benefit cost center.
  
- 420        MATERIALS & SUPPLIES  
Provides funding for resources related to presentation materials, and office supplies including software and electronic tools.
  
- 430        GENERAL CONTRACTUAL SERVICES  
Provides for professional services for special studies as directed by the City Council. Also provides for environmental consultants to perform CEQA related work, including legal counsel review. All such costs are subject to a 21% administrative overhead fee, all of which is paid by the applicant.
  
- 437        BUILDING AND SAFETY SERVICES  
This provides for plan check and inspection services for both residential and commercial areas in the City. Services are provided by Willdan. Charges are offset by revenues collected for plan check and building inspection fees.
  
- 463        MILEAGE  
Includes mileage reimbursement for use of personal vehicles while on City related business.
  
- 470        MEETINGS/CONFERENCES/TRAVEL  
Includes funding for attendance at meetings, conferences, and associated travel.
  
- 472        DUES AND MEMBERSHIPS  
Accounts for staff’s memberships and subscriptions in related professional organizations.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title				Activity
<b>Community Development</b>	<b>Planning Administration</b>				<b>4510</b>
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>PERSONNEL</b>					
401 Wages - Full Time	245,349	288,608	534,278	500,380	531,174
402 Wages - Part Time		32,292			
405 Wages - Overtime	21				
410 Benefits	60,789	82,788	142,117	113,867	116,867
<b>TOTAL PERSONNEL</b>	<b>306,160</b>	<b>403,688</b>	<b>676,395</b>	<b>614,247</b>	<b>648,041</b>
<b>MATERIALS &amp; OPERATIONS</b>					
420 Materials & Supplies	666	93	3,500	4,000	4,000
430 Contractual Services	68,315	111,604	90,000	349,000	349,000
437 Building Inspection Serv	480,733	501,345	355,000	360,000	371,304
463 Mileage	511	73	150	150	150
470 Travel & Meetings	200	2,176	2,000	3,000	3,000
472 Dues & Memberships	1,003	1,802	3,000	3,500	3,500
<b>TOTAL MATERIALS &amp; OPS</b>	<b>551,428</b>	<b>617,094</b>	<b>453,650</b>	<b>719,650</b>	<b>730,954</b>
<b>CAPITAL OUTLAY</b>					
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ACTIVITY</b>	<b>857,588</b>	<b>1,020,782</b>	<b>1,130,045</b>	<b>1,333,897</b>	<b>1,378,995</b>
<b>FUND SOURCE</b>					
01 General Fund	857,588	1,020,782	1,130,045	1,333,897	1,378,995
<b>TOTAL</b>	<b>857,588</b>	<b>1,020,782</b>	<b>1,130,045</b>	<b>1,333,897</b>	<b>1,378,995</b>

**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Community Development</b>	<b>Advanced Planning</b>	<b>4520</b>

This activity provides consultant support and staff time for advanced planning projects.

- 401      SALARIES/WAGES FT  
This account provides the funding necessary for all General Plan amendments and special studies. Allocations to this activity are a portion of planning staff salaries.
  
- 405      OVERTIME
  
- 410      BENEFITS  
Allocation of employee benefits from benefit cost center.
  
- 420      MATERIALS & SUPPLIES  
Provides funding for resources related to presentation materials, and office supplies including software and electronic tools.
  
- 430      GENERAL CONTRACTUAL SERVICES  
Provides for consultant services related to the preparation of the General Plan revisions, environmental consultants to perform CEQA related work, including legal counsel review. Also includes other special studies as directed by the City Council. FY 2016-17 begins the General Plan Update.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title				Activity
<b>Community Development</b>	<b>Advanced Planning</b>				<b>4520</b>
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>PERSONNEL</b>					
401 Wages - Full Time	145,715	147,981	45,226	48,713	51,586
402 Wages - Part Time		3,588			
405 Wages - Overtime	3				
410 Benefits	35,260	38,527	12,566	13,090	13,380
<b>TOTAL PERSONNEL</b>	<b>180,978</b>	<b>190,096</b>	<b>57,792</b>	<b>61,803</b>	<b>64,966</b>
<b>MATERIALS &amp; OPERATIONS</b>					
420 Materials & Supplies					
430 Contractual Services	4,121	7,625	10,000	30,000	5,000
<b>TOTAL MATERIALS &amp; OPS</b>	<b>4,121</b>	<b>7,625</b>	<b>10,000</b>	<b>30,000</b>	<b>5,000</b>
<b>CAPITAL OUTLAY</b>					
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ACTIVITY</b>	<b>185,099</b>	<b>197,721</b>	<b>67,792</b>	<b>91,803</b>	<b>69,966</b>
<b>FUND SOURCE</b>					
01 General Fund	185,099	197,721	67,792	91,803	69,966
<b>TOTAL</b>	<b>185,099</b>	<b>197,721</b>	<b>67,792</b>	<b>91,803</b>	<b>69,966</b>

## City of Rolling Hills Estates

Function	Activity	Code
<b>Community Development</b>	<b>Code Administration</b>	<b>4530</b>

This activity includes processing of all Municipal Code violations and includes enforcement of the False Alarm Ordinance and other applicable ordinances in conjunction with the City Prosecutor and County Sheriff's Department.

- 401      SALARIES/WAGES FT  
Provides staffing to administer the City's Code Enforcement Program, under the supervision of the Community Development Director.
- 402      SALARIES/WAGES PT
- 405      OVERTIME
- 410      BENEFITS  
Allocation of employee benefits from benefit cost center.
- 420      MATERIALS & SUPPLIES  
Includes acquisition of photographic equipment and other related supplies.
- 430      GENERAL CONTRACTUAL SERVICES  
Provides for the services of a City Prosecutor who represents the City in criminal violations of the City's Municipal Code, City related surveying contractual work, and a part-time code administrator.
- 463      MILEAGE  
Includes mileage reimbursement for use of personal vehicles while on City related business.
- 470      TRAVEL AND MEETINGS  
Provides for travel and meetings expenses at various conferences.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity					Code
<b>Community Development</b>	<b>Code Administration</b>					<b>4530</b>
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed	
<b>PERSONNEL</b>						
401 Wages - Full Time	99,541	109,769	115,395	123,783	130,454	
402 Wages - Part Time						
405 Wages - Overtime	5					
410 Benefits	26,568	28,570	31,304	32,542	33,264	
<b>TOTAL PERSONNEL</b>	<b>126,114</b>	<b>138,340</b>	<b>146,699</b>	<b>156,325</b>	<b>163,718</b>	
<b>MATERIALS &amp; OPERATIONS</b>						
420 Materials & Supplies	274		200	300	300	
430 Contractual Services	4,174	42,331	10,000	10,000	10,000	
463 Mileage						
470 Travel & Meetings			500	500	500	
<b>TOTAL MATERIALS &amp; OPS</b>	<b>4,448</b>	<b>42,331</b>	<b>10,700</b>	<b>10,800</b>	<b>10,800</b>	
<b>CAPITAL OUTLAY</b>						
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ACTIVITY</b>	<b>130,561</b>	<b>180,671</b>	<b>157,399</b>	<b>167,125</b>	<b>174,518</b>	
<b>FUND SOURCE</b>						
01 General Fund	130,561	180,671	157,399	167,125	174,518	
<b>TOTAL</b>	<b>130,561</b>	<b>180,671</b>	<b>157,399</b>	<b>167,125</b>	<b>174,518</b>	



**City of Rolling Hills Estates  
Summary**

Function					
<b>Community Services</b>					
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>TOTAL PERSONNEL</b>	<b>774,120</b>	<b>793,355</b>	<b>818,541</b>	<b>869,731</b>	<b>898,535</b>
<b>TOTAL MATERIALS &amp; OPS</b>	<b>1,078,003</b>	<b>1,039,295</b>	<b>1,304,680</b>	<b>1,236,625</b>	<b>1,267,494</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,487</b>	<b>2,088</b>	<b>5,500</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUNCTION</b>	<b>1,853,610</b>	<b>1,834,737</b>	<b>2,128,721</b>	<b>2,106,356</b>	<b>2,166,029</b>

**COMMUNITY SERVICES**

This section includes all activities of the Community Services Department, such as Parks and Landscape Maintenance, Tree Trimming, Bridle Trails, Recreation Programs, Tennis, Special Events, the Pepper Tree Foundation, and the Nature Center.

## City of Rolling Hills Estates

Function	Activity Title	Activity
<b>Community Services</b>	<b>Parks &amp; Landscape Maintenance</b>	<b>4610/4611</b>

This activity provides for the maintenance of the seven City parks, and for the maintenance of parkways and medians. Activities are performed by City maintenance staff and contractors according to established maintenance standards.

- 401      SALARIES/WAGES FT  
Includes an allocation of the maintenance staff's wages, the Maintenance Superintendent's salary, and a portion of the Community Services Supervisor's salary.
- 402      SALARIES/WAGES PT  
Includes an allocation for summer part-time staff.
- 405      OVERTIME
- 410      BENEFITS  
Allocation of employee benefits from the benefit cost center.
- 420      MATERIALS & SUPPLIES  
Includes cost of irrigation supplies, welding, safety equipment, decomposed granite, tree stakes and fence repair material. Also, provides for purchase of custodial supplies for park restrooms and materials needed to maintain sports fields at Highridge and Howlett Parks.
- 430      GENERAL/CONTRACTUAL SERVICES  
Provides contractual landscape services for City parks, landscaping maintenance and gopher management of parkways, medians, & HOA entryways, and flower changes on Silver Spur. Provides for portable restrooms in Highridge, Dapplegray, Taber Grove, Founders Park, and Chandler Parks. Includes, contingency for pesticide free weed abatement.
- 434      REPAIRS/MAINTENANCE SERVICE  
Includes repair contract for irrigation controllers and flow valves, insect control for the maintenance yard, irrigation controllers, backflow certifications, and weed abatement. Also, the cleaning of park restrooms.
- 450      PHONES & INTERNET  
Phones and Internet.
- 451      WATER  
Provides for watering of City parks, horse arenas, medians, and parkways.
- 452      ELECTRICITY  
Provides electrical service to irrigation control valves in parks, medians, and parkways.
- 470      MEETINGS/CONFERENCE FEES  
Provides registration and related expenses for Maintenance staff to maintain Herbicide Applicator's Licenses, Certified Playground Safety Inspector Certification, and attend safety seminars.
- 474      GRANTS TO OTHER AGENCIES  
Provides matching grants to Homeowners' Associations for entryway improvements.
- 478      EQUIPMENT RENTAL  
Provides for the rental of miscellaneous equipment and vehicles such as trucks and concrete finishing tools. Also provides for equipment used to renovate sports fields at Highridge and Howlett Parks.
- 485      IT & SPECIAL EQUIPMENT  
Budgeted capital outlay includes an irrigation controller annually, parks' wireless equipment, and radio equipment.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title				Activity
<b>Community Services</b>	<b>Parks &amp; Landscape Maintenance</b>				<b>4610/4611</b>
	2022-23	2023-24	2024-25	2025-26	2026-27
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed
<b>PERSONNEL</b>					
401 Wages - Full Time	315,286	316,007	348,655	366,737	380,394
402 Wages - Part Time	5,571	11,563			
405 Wages - Overtime	10,116		8,500		
410 Benefits	119,030	119,382	132,689	136,145	138,559
<b>TOTAL PERSONNEL</b>	<b>450,003</b>	<b>446,953</b>	<b>489,844</b>	<b>502,882</b>	<b>518,953</b>
<b>MATERIALS &amp; OPERATIONS</b>					
<b><u>4610 General Fund</u></b>					
420 Materials & Supplies	26,440	30,953	30,000	30,000	30,000
430 Contractual Services	265,065	278,604	431,500	460,025	474,000
434 Repairs & Maint. Services	53,259	25,797	20,000	20,000	22,000
450 Phones & Internet	3,444	3,521	4,000	3,500	4,000
451 Water Utility	165,543	225,302	295,000	200,000	200,000
452 Electric Utility	7,865	10,561	10,500	8,800	9,000
470 Travel & Meetings	1,895	23		1,000	1,000
474 Grants to Other Agencies		2,500	7,066	5,000	5,000
478 Equipment Rental		602	1,000	1,000	1,000
<b><u>4611 Measure W</u></b>					
430 Contractual Services	18,609	1,194	20,000	20,000	20,000
<b>TOTAL MATERIALS &amp; OPS</b>	<b>542,121</b>	<b>579,058</b>	<b>819,066</b>	<b>749,325</b>	<b>766,000</b>
<b>CAPITAL OUTLAY</b>					
485 IT & Special Equipment					
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ACTIVITY</b>	<b>992,124</b>	<b>1,026,011</b>	<b>1,308,910</b>	<b>1,252,207</b>	<b>1,284,953</b>
<b>FUND SOURCE</b>					
01 General Fund (4610)	973,514	1,024,817	1,288,910	1,232,207	1,264,953
24 Measure W (4611)	18,609	1,194	20,000	20,000	20,000
<b>TOTAL</b>	<b>992,124</b>	<b>1,026,011</b>	<b>1,308,910</b>	<b>1,252,207</b>	<b>1,284,953</b>

## City of Rolling Hills Estates

Function	Activity Title	Activity
<b>Community Services</b>	<b>Tree Maintenance</b>	<b>4615</b>

The City's public vegetation guidelines provide for trees located in the public right-of-way or City parks to be maintained on a three- to five-year cycle. View preservation and restoration are also a component of the guidelines, which permit the City to respond to resident requests for public right-of-way tree trimming to restore scenic views.

- 401      SALARIES/WAGES FT  
Includes the cost of full-time personnel to maintain street and parkway trees not completed under private contract. An allocation of 8% of both the City maintenance staff's wages and the Maintenance Superintendent's salary is included in this program.
- 402      SALARIES/WAGES PT  
Provides an allocation for summer part-time staff.
- 405      OVERTIME  
Provides for emergency removal of trees after regular work hours.
- 410      BENEFITS  
Allocation of employee benefits from the benefit cost center.
- 420      MATERIALS & SUPPLIES  
Provides for the purchase of replacement trees and tree trimming repair supplies such as bar oil, chain saw parts, clipper blades, and deep-root fertilization.
- 427      SPECIAL/EMERGENCY TREE SERVICE  
Approved street tree removals that are reimbursed by residents, includes miscellaneous and emergency tree removals, special tree services, and wasp/bee removal.
- 430      GENERAL CONTRACTUAL SERVICES  
Annual contract street tree maintenance and grid pruning program.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Community Services</b>	<b>Tree Maintenance</b>					<b>4615</b>
Expenditure Classification	2022-23	2023-24	2024-25	2025-26	2026-27	
	Actual	Actual	Estimated	Adopted	Proposed	
<b>PERSONNEL</b>						
401 Wages - Full Time	47,532	42,418	30,973	32,585	33,724	
402 Wages - Part Time	2,154					
405 Wages - Overtime	1,356	75	500			
410 Benefits	20,348	16,637	12,450	12,769	12,988	
<b>TOTAL PERSONNEL</b>	<b>71,390</b>	<b>59,129</b>	<b>43,923</b>	<b>45,354</b>	<b>46,712</b>	
<b>MATERIALS &amp; OPERATIONS</b>						
420 Materials & Supplies	5,882	4,153	4,500	4,500	4,500	
427 Special/Emer. Services		606	2,000	13,500	14,000	
430 Contractual Services	237,097	196,668	201,985	206,100	214,344	
<b>TOTAL MATERIALS &amp; OPS</b>	<b>242,979</b>	<b>201,427</b>	<b>208,485</b>	<b>224,100</b>	<b>232,844</b>	
<b>CAPITAL OUTLAY</b>						
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ACTIVITY</b>	<b>314,369</b>	<b>260,557</b>	<b>252,408</b>	<b>269,454</b>	<b>279,556</b>	
<b>FUND SOURCE</b>						
01 General Fund	314,369	260,557	252,408	269,454	279,556	
<b>TOTAL</b>	<b>314,369</b>	<b>260,557</b>	<b>252,408</b>	<b>269,454</b>	<b>279,556</b>	

## City of Rolling Hills Estates

Function	Activity Title	Activity
<b>Community Services</b>	<b>Bridle Trails</b>	<b>4630</b>

This program provides for the maintenance of the over twenty-five miles of City bridle trails, including the trail surfaces and three-rail fencing adjacent to the trails.

- 401      SALARIES/WAGES FT  
Includes a 13% allocation of both the maintenance staff's wages and the Maintenance Superintendent's salaries.
- 402      SALARIES/WAGES PT  
Provides an allocation for summer part-time staff.
- 405      OVERTIME
- 410      BENEFITS  
Allocation of employee benefits from the benefit cost center.
- 420      MATERIALS & SUPPLIES  
Provides for materials and supplies for 3-rail fence repairs and bridle trail maintenance. Includes cost of "as needed" fence repair services.
- 478      EQUIPMENT RENTAL  
Provides for rental of brush clearing equipment.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title				Activity
<b>Community Services</b>	<b>Bridle Trails</b>				<b>4630</b>
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>PERSONNEL</b>					
401 Wages - Full Time	46,502	56,521	50,335	52,950	54,803
402 Wages - Part Time	223				
405 Wages - Overtime	305	2,344	250	250	250
410 Benefits	18,528	22,170	20,231	20,748	21,108
<b>TOTAL PERSONNEL</b>	<b>65,558</b>	<b>81,035</b>	<b>70,816</b>	<b>73,948</b>	<b>76,161</b>
<b>MATERIALS &amp; OPERATIONS</b>					
420 Materials & Supplies	6,193	14,821	12,000	12,000	12,000
478 Equipment Rental		1,196	1,000	1,000	1,000
<b>TOTAL MATERIALS &amp; OPS</b>	<b>6,193</b>	<b>16,018</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>CAPITAL OUTLAY</b>					
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ACTIVITY</b>	<b>71,751</b>	<b>97,053</b>	<b>83,816</b>	<b>86,948</b>	<b>89,161</b>
<b>FUND SOURCE</b>					
01 General Fund	71,751	97,053	83,816	86,948	89,161
<b>TOTAL</b>	<b>71,751</b>	<b>97,053</b>	<b>83,816</b>	<b>86,948</b>	<b>89,161</b>

**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Community Services</b>	<b>Recreation Programs</b>	<b>4640</b>

The activity provides for over twenty-five different recreational programs including sports camps, which are operated using independent contractors on a fee-recovery basis.

- 401      SALARIES/WAGES FT  
Includes a portion of the Community Services Supervisor’s and Community Services Coordinator’s salaries.
  
- 410      BENEFITS  
Allocation of employee benefits from the benefit cost center.
  
- 420      MATERIALS & SUPPLIES  
Includes small equipment and supplies for parks and recreation class materials.
  
- 430      GENERAL CONTRACTUAL SERVICES  
Provided for payment of independent contractors for recreation activities on a fee recovery basis, such as, sports camps, tennis lessons, and dog agility. Also includes State mandated fingerprinting of Recreation staff supervising youth, and special projects such as fee study.
  
- 463      MILEAGE  
Includes mileage reimbursement for use of personal vehicles while on City related business.
  
- 470      TRAVEL AND MEETINGS  
Support for attendance at meetings and conferences with associated travel.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Community Services</b>	<b>Recreation Programs</b>					<b>4640</b>
Expenditure Classification	2022-23	2023-24	2024-25	2025-26	2026-27	
	Actual	Actual	Estimated	Adopted	Proposed	
<b>PERSONNEL</b>						
401 Wages - Full Time	39,182	44,789	46,930	49,334	51,830	
410 Benefits	15,398	19,068	19,695	20,115	20,419	
<b>TOTAL PERSONNEL</b>	<b>54,579</b>	<b>63,857</b>	<b>66,625</b>	<b>69,449</b>	<b>72,249</b>	
<b>MATERIALS &amp; OPERATIONS</b>						
420 Materials & Supplies						
430 Contractual Services	101,915	73,745	70,000	80,000	82,500	
463 Mileage	376	351	400	400	400	
470 Travel & Meetings		720	1,200	2,000	2,000	
<b>TOTAL MATERIALS &amp; OPS</b>	<b>102,291</b>	<b>74,816</b>	<b>71,600</b>	<b>82,400</b>	<b>84,900</b>	
<b>CAPITAL OUTLAY</b>						
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ACTIVITY</b>	<b>156,871</b>	<b>138,673</b>	<b>138,225</b>	<b>151,849</b>	<b>157,149</b>	
<b>FUND SOURCE</b>						
01 General Fund	156,871	138,673	138,225	151,849	157,149	
<b>TOTAL</b>	<b>156,871</b>	<b>138,673</b>	<b>138,225</b>	<b>151,849</b>	<b>157,149</b>	

**City of Rolling Hills Estates**

Function	Activity	Code
<b>Community Services</b>	<b>Tennis Recreation</b>	<b>4645</b>

This activity provides for operation of the City's Tennis Center located at Ernie Howlett Park. The facility of eight courts is open from 8:00 a.m. to dusk, 363 days per year and includes an instructional program for all skill levels offered by a contract Tennis Pro.

- 401      SALARIES/WAGES FT  
Includes a portion of the Community Services Supervisor's and Community Services Coordinator's salaries.
- 402      SALARIES/WAGES PT  
Recreation Staff for the Tennis Club Office and other related recreational activities.
- 405      OVERTIME
- 410      BENEFITS  
Allocation of employee benefits from the benefit cost center.
- 420      MATERIALS & SUPPLIES  
Includes tennis court nets, staff shirts, and office and court maintenance supplies.
- 430      GENERAL CONTRACTUAL SERVICES  
Provides for promotional flyers to market Tennis Center facilities and services, contractual janitorial services for the Center's restrooms and maintenance of courts.
- 450      PHONES & INTERNET  
Phones and Internet.
- 485      IT & SPECIAL EQUIPMENT  
Provides for signage and office improvements, cash register, safe, storage and equipment support online recreation system.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity					Code
<b>Community Services</b>	<b>Tennis Recreation</b>					<b>4645</b>
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed	
<b>PERSONNEL</b>						
401 Wages - Full Time	39,182	44,789	46,930	49,334	51,830	
402 Wages - Part Time	51,711	52,336	53,760	79,560	81,946	
405 Wages - Overtime						
410 Benefits	20,834	24,439	24,114	26,683	27,172	
<b>TOTAL PERSONNEL</b>	<b>111,727</b>	<b>121,563</b>	<b>124,804</b>	<b>155,577</b>	<b>160,948</b>	
<b>MATERIALS &amp; OPERATIONS</b>						
420 Materials & Supplies	1,025	1,261	2,000	2,500	2,500	
430 Contractual Services	5,172	5,247	15,000	15,000	15,500	
450 Phones & Internet	2,499	2,874	3,000	3,000	3,000	
<b>TOTAL MATERIALS &amp; OPS</b>	<b>8,696</b>	<b>9,382</b>	<b>20,000</b>	<b>20,500</b>	<b>21,000</b>	
<b>CAPITAL OUTLAY</b>						
485 IT & Special Equipment	1,487	2,088	5,500			
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,487</b>	<b>2,088</b>	<b>5,500</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ACTIVITY</b>	<b>121,910</b>	<b>133,033</b>	<b>150,304</b>	<b>176,077</b>	<b>181,948</b>	
<b>FUND SOURCE</b>						
01 General Fund	121,910	133,033	150,304	176,077	181,948	
<b>TOTAL</b>	<b>121,910</b>	<b>133,033</b>	<b>150,304</b>	<b>176,077</b>	<b>181,948</b>	

## City of Rolling Hills Estates

Function	Activity Title	Activity
<b>Community Services</b>	<b>Special Events</b>	<b>4670</b>

This activity includes City events, such as the Mayor's Ride, City Celebration, Holiday Parade, Movies and Concert in the Park.

- 401      SALARIES/WAGES FT  
Includes an allocation of a portion of the Community Services Supervisor's salary.
- 405      OVERTIME  
Includes the overtime cost for maintenance workers assigned the day of City events.
- 410      BENEFITS  
Allocation of employee benefits from the benefit cost center.
- 420      MATERIALS & SUPPLIES  
Includes City Celebration, Movie Nights, and Parade supplies and support for other City events.
- 430      GENERAL CONTRACTUAL SERVICES  
Provides contract management services, insurance, and contractual entertainment services for City events.
- 474      GRANTS TO OTHER AGENCIES  
Provides grants to local organizations providing social services to Peninsula residents.
- 476      ADVERTISING  
Provides for newspaper ads for City events.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title				Activity
<b>Community Services</b>	<b>Special Events</b>				<b>4670</b>
	2022-23	2023-24	2024-25	2025-26	2026-27
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed
<b>PERSONNEL</b>					
401 Wages - Full Time	10,611	10,716	11,228	11,802	12,399
405 Wages - Overtime	0	0	1,000		
410 Benefits	3,297	3,162	3,259	3,345	3,409
<b>TOTAL PERSONNEL</b>	<b>13,908</b>	<b>13,878</b>	<b>15,487</b>	<b>15,147</b>	<b>15,808</b>
<b>MATERIALS &amp; OPERATIONS</b>					
420 Materials & Supplies	8,688	9,388	7,000	8,500	8,500
430 Contractual Services	59,006	77,240	75,000	75,000	77,250
474 Grants to Other Agencies	32,500				
476 Advertising		1,694	1,254	1,300	1,500
<b>TOTAL MATERIALS &amp; OPS</b>	<b>100,194</b>	<b>88,322</b>	<b>83,254</b>	<b>84,800</b>	<b>87,250</b>
<b>CAPITAL OUTLAY</b>					
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ACTIVITY</b>	<b>114,102</b>	<b>102,200</b>	<b>98,741</b>	<b>99,947</b>	<b>103,058</b>
<b>FUND SOURCE</b>					
01 General Fund	114,102	102,200	98,741	99,947	103,058
<b>TOTAL</b>	<b>114,102</b>	<b>102,200</b>	<b>98,741</b>	<b>99,947</b>	<b>103,058</b>

**City of Rolling Hills Estates**

Function	Activity	Code
<b>Community Services</b>	<b>Pepper Tree Foundation</b>	<b>4674/4675</b>

This activity provides for the Pepper Tree Foundation expenses to (1) help support City owned parks, trails, open space, and facilities, and to (2) help support community arts, ceremonial, cultural, educational, entertainment, and recreational events and programs.

- 401      SALARIES/WAGES FT  
Includes the personnel cost of the Community Services Supervisor associated with administering the Tracy Austin Tennis Tournament, Cross Country Runs and other Pepper Tree Foundation activities.
  
- 410      BENEFITS  
Allocation of employee benefits from the benefit cost center.
  
- 420      MATERIALS & SUPPLIES  
Provides for awards, t-shirts, resale refreshments, tennis balls, and assorted supplies associated with events.
  
- 430      GENERAL CONTRACTUAL SERVICES  
Includes costs for contracted services towards Tracy Austin Tennis Tournament, Hills Are Alive Race, and other sponsored events. Additionally, the annual preparation of required tax returns.
  
- 476      ADVERTISING  
Provides publicity flyers, advertising, and entry forms for the activities.
  
- 478      EQUIPMENT RENTAL  
Includes the equipment as needed for events and activities.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity				Code
<b>Community Services</b>	<b>Pepper Tree Foundation</b>				<b>4674/4675</b>
	2022-23	2023-24	2024-25	2025-26	2026-27
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed
<b>PERSONNEL 01-4674</b>					
401 Wages - Full Time	5,305	5,358	5,614	5,901	6,199
410 Benefits	1,649	1,581	1,429	1,473	1,505
<b>TOTAL PERSONNEL</b>	<b>6,954</b>	<b>6,939</b>	<b>7,043</b>	<b>7,374</b>	<b>7,704</b>
<b>MATERIALS &amp; OPERATIONS</b>					
95-4675					
420 Materials & Supplies	10,046	9,594	17,075	12,000	12,000
430 Contractual Services	17,152	13,976	21,600	18,000	18,000
476 Advertising	923	199	500	500	500
478 Equipment Rental	878		2,500	1,000	1,000
<b>TOTAL MATERIALS &amp; OPS</b>	<b>28,999</b>	<b>23,769</b>	<b>41,675</b>	<b>31,500</b>	<b>31,500</b>
<b>CAPITAL OUTLAY</b>					
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ACTIVITY</b>	<b>35,954</b>	<b>30,709</b>	<b>48,718</b>	<b>38,874</b>	<b>39,204</b>
<b>FUND SOURCE</b>					
01 General Fund (4674)	6,954	6,939	7,043	7,374	7,704
95 Pepper Tree Fund (4675)	28,999	23,769	41,675	31,500	31,500
<b>TOTAL</b>	<b>35,954</b>	<b>30,709</b>	<b>48,718</b>	<b>38,874</b>	<b>39,204</b>

**City of Rolling Hills Estates**

Function	Activity Title	Activity
<b>Community Services</b>	<b>Nature Center</b>	<b>4676</b>

This activity provides for the anticipated operating costs of the George F. Canyon Nature Center. The City has entered into an agreement with the Palos Verdes Peninsula Land Conservancy to provide management services for the Nature Center.

- 420      MATERIALS & SUPPLIES  
Provided by PVPLC, except for minor City repair items.
  
- 430      GENERAL CONTRACT SERVICES  
The PVPLC is reimbursed a portion of the annual per year management fee. Contractual service costs of a Naturalist and an Assistant Naturalist, including administrative fees, as well as other services needed at the Nature Center such as janitorial services and fingerprint check costs, and security systems.
  
- 434      REPAIRS/MAINTENANCE SERVICE  
Includes pest-related damages, and HVAC maintenance contract at the Nature Center.
  
- 450      PHONES & INTERNET  
Phones and Internet.
  
- 451      WATER  
Provides for water at the Nature Center.
  
- 452      ELECTRICITY  
Provides for electricity at the Nature Center.

**City of Rolling Hills Estates  
Activity Detail**

Function	Activity Title					Activity
<b>Community Services</b>	<b>Nature Center</b>					<b>4676</b>
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

**PERSONNEL**

<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**MATERIALS & OPERATIONS**

420 Materials & Supplies	1,316	1,660	1,500	1,500	1,500
430 Contractual Services	38,699	38,349	40,000	25,000	25,000
434 Repairs & Maint. Services	642		1,000	500	500
450 Phones & Internet	2,835	3,171	2,500	2,000	2,000
451 Water Utility	916	1,137	1,000	1,000	1,000
452 Electric Utility	2,121	2,186	1,600	1,000	1,000

<b>TOTAL MATERIALS &amp; OPS</b>	<b>46,529</b>	<b>46,502</b>	<b>47,600</b>	<b>31,000</b>	<b>31,000</b>
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**CAPITAL OUTLAY**

<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL ACTIVITY</b>	<b>46,529</b>	<b>46,502</b>	<b>47,600</b>	<b>31,000</b>	<b>31,000</b>
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**FUND SOURCE**

01 General Fund	46,529	46,502	47,600	31,000	31,000
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<b>TOTAL</b>	<b>46,529</b>	<b>46,502</b>	<b>47,600</b>	<b>31,000</b>	<b>31,000</b>
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**City of Rolling Hills Estates  
Summary**

Function					
<b>Capital Improvements</b>					
Expenditure Classification	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Estimated	Adopted	Proposed

**TOTAL PERSONNEL**

**TOTAL MATERIALS & OPS**

**TOTAL CAPITAL OUTLAY      2,829,344    1,886,984    2,458,345    7,915,870    6,960,448**

**TOTAL FUNCTION            2,829,344    1,886,984    2,458,345    7,915,870    6,960,448**

**CAPITAL IMPROVEMENT PROJECTS**

Capital improvement projects are organized into various functions based on the project type, including those for Public Works, Parks and Recreation, and Public Improvements.



## **City of Rolling Hills Estates**

### **Capital Improvements – Public Works** (5100 Capital Projects)

**This section contains Capital Improvements related to Public Works.**

FY 2025-26 and 2026-27 includes General Fund, SB1 (RMRA), Prop C, Measure R and Measure M expenditures for Major Street Maintenance (01-5103, 12-5112, 19-5120, 23-5170, & 26-5117).

FY 2025-26 and 2026-27 include General Fund expenditures for Storm Drain Inspection and Repairs (01-5145).

Community Development Block Grants (CDBG) and General Funds will be used for annual Sidewalk, Curb, Gutter and Access Ramp Repairs (17-5190 & 01-5140).

FY 2025-26 and 2026-27 includes Measure M (Subregional Funds) for the Dapplegray School at PVDN Intersection Improvement Project and Rolling Hills Road Improvement Project (26-5148).

**City of Rolling Hills Estates  
Activity Detail**

Function	Description				
<b>Capital Improvements</b>	<b>Public Works</b>				
Activity Title	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>5103</b>					
<b>Street Resurfacing &amp; Road Improvements (General Fund)</b>					
430 Contractual Services	280,560	135,449	55,000	200,000	200,000
<b>5112</b>					
<b>Street Resurfacing (SB1 RMRA, Fund 12)</b>					
430 Contractual Services	270,000	204,906		459,312	230,622
<b>5113</b>					
<b>Street Resurfacing (TDA, Fund 13)</b>					
430 Contractual Services	13,632			16,500	7,034
<b>5117</b>					
<b>Street Resurfacing Project (Measure M, Fund 26)</b>					
430 Contractual Services	254,139	168,903		323,134	160,312
<b>5120</b>					
<b>Street Resurfacing (Prop C, Fund 19)</b>					
430 Contractual Services	298,987	36,944	87,000	535,819	188,602
<b>5135</b>					
<b>Traffic Mitigation Measure (Fund 98)</b>					
430 Contractual Services				300,000	350,000

<b>PAGETOTAL</b>	<b>1,117,318</b>	<b>546,201</b>	<b>142,000</b>	<b>1,834,765</b>	<b>1,136,570</b>
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(Public Works - Continued on Next Page)

**City of Rolling Hills Estates  
Activity Detail**

Function	Description				
<b>Capital Improvements</b>	<b>Public Works (Continued)</b>				
Activity Title	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>5140</b>					
<b>Curb/Gutter/Sidewalk Improvements (General Fund)</b>					
430 Contractual Services	30,000	7,456	50,000	50,000	50,000
<b>5145</b>					
<b>Storm Drain Repairs &amp; Improvements (General Fund)</b>					
430 Contractual Services	172,370	75,088	1,795,000	500,000	500,000
<b>5148</b>					
<b>Sub Regional Funds (Measure M, Fund 26)</b>					
430 Contractual Services	146,814	188,092	40,000	4,000,000	4,000,000
<b>5170</b>					
<b>Street Resurfacing (Measure R, Fund 23)</b>					
430 Contractual Services	224,240	149,032		292,332	141,452
<b>5171</b>					
<b>Traffic Signal Improvements (Measure R, Fund 23)</b>					
430 Contractual Services					
<b>5180</b>					
<b>Traffic Signal Improvements (General Fund)</b>					
430 Contractual Services					
<b>5182</b>					
<b>Traffic Signal Improvements (Prop C, Fund 19)</b>					
430 Contractual Services					
<b>PAGETOTAL</b>					
	<b>573,424</b>	<b>419,668</b>	<b>1,885,000</b>	<b>4,842,332</b>	<b>4,691,452</b>

(Public Works - Continued on Next Page)

**City of Rolling Hills Estates  
Activity Detail**

Function	Description				
<b>Capital Improvements</b>	<b>Public Works (Continued)</b>				
Activity Title	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed

<b>5190</b>					
<b>Community Development Block Grant (CDBG, Fund 17)</b>					
430 Contractual Services	18,555	20,445	22,445	21,773	22,426

<b>TOTAL FUNCTION</b>	<b>1,709,297</b>	<b>986,314</b>	<b>2,049,445</b>	<b>6,698,870</b>	<b>5,850,448</b>
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<b>FUND SOURCE</b>					
01 General Fund	482,930	217,993	1,900,000	750,000	750,000
12 SB1 RMRA	270,000	204,906		459,312	230,622
13 TDA	13,632			16,500	7,034
17 CDBG	18,555	20,445	22,445	21,773	22,426
19 Prop C Transit Fund	298,987	36,944	87,000	535,819	188,602
23 Measure R	224,240	149,032		292,332	141,452
26 Measure M	400,953	356,995	40,000	4,323,134	4,160,312
98 Traffic Mitigation Measure				300,000	350,000

<b>TOTAL</b>	<b>1,709,297</b>	<b>986,314</b>	<b>2,049,445</b>	<b>6,698,870</b>	<b>5,850,448</b>
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**City of Rolling Hills Estates**  
**Capital Improvements – Parks and Recreation**  
(5200 Capital Projects)

**This section includes all Parks and Recreation Capital Improvement projects.**

Brush Clearance 01-5201 - Provides for mandatory brush clearance on City parcels, including Linden Chandler and George F Canyon Nature Preserves and trails for wildfire mitigation.

Three Rail Fencing 01-5221 – Upgrade from wood to vinyl on designated bridle trails and right of ways.

Special Project - Pepper Tree Fund 95-5231 - Provides for special projects from the Pepper Tree Foundation including the purchase of picnic tables, park benches, wireless PA system, park and trail improvements and projects funded by donation (Recognition, Commemorative and Memorial Plaques, Public Art, etc.)

Howlett Park Pathway 32-5232 - Provides for pathway improvements in Howlett Park from LA County Trail Grant Funds.

Pepperwood Park /Civic Center 10-5262 - Landscaping improvements, signage, electric vehicle charging stations from Park Facilities Fees Fund.

Chandler Park 10-5263 - Provides for renovation of Chandler Park Arena and other park improvements, as needed.

Howlett Park 10-5264 - Provides for Howlett Park improvements for park restrooms, park signage, driveway improvements, facility enhancements, arena, landscape and irrigation improvements from Park Facilities Fee Fund FY 2023-24

Highridge Park 10-5265 - Provides for Highridge Park improvements for park restrooms, park signage, pathway improvements, facility enhancements, landscape and irrigation from Park Facilities Fees Fund.

Park & Trail Improvements 10-5266 - Includes funding for anticipated ADA Compliance Study assessments required by the JPIA, as well as related accessibility improvements to City parks and public rights-of-way. Additionally, includes three rail fencing projects through the Park Facilities Fees Fund

Nature Center 10-5267 - Provides for continuation of the Nature Center Project from Park Facilities Fees Fund.

Peter Weber Equestrian Center 10-5268 - Provides funds for new restroom facilities from Park Facilities Fees Fund.

Founders Park 10-5269 - Provides funds for the new development of Founders Park from Park Facilities Fees Fund.

Rockbluff Park 10-5270 - Provides funds for the replacement of the Rockbluff Park play Structure.

Maintenance Equipment 01-5280 - Provides funds for brush clearance equipment.

**City of Rolling Hills Estates  
Activity Detail**

Function	Description				
<b>Capital Improvements</b>	<b>Parks &amp; Recreation</b>				
Activity Title	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>5201</b>					
<b>Brush Clearance (General Fund)</b>					
430 Contractual Services		22,871	18,500	20,000	20,000
<b>5231</b>					
<b>Special Projects (Pepper Tree Fund 95)</b>					
430 Contractual Services	12,730	34,416		25,000	25,000
<b>5232</b>					
<b>Howlett Park Pathways (Prop. A Fund 32)</b>					
430 Contractual Services	250,830				
<b>5262</b>					
<b>Pepperwood Park / Civic Center (Park Facilities Fees, Fund 10)</b>					
430 Contractual Services	11,567				
<b>5263</b>					
<b>Chandler Park (Park Facilities Fees, Fund 10)</b>					
430 Contractual Services				30,000	10,000
<b>5264</b>					
<b>Howlett Park (Park Facilities Fees, Fund 10)</b>					
430 Contractual Services	120,574	99,028	25,000	25,000	25,000
<b>5265</b>					
<b>Highridge Park (Park Facilities Fees, Fund 10)</b>					
430 Contractual Services	276,043			25,000	15,000
<b>5266</b>					
<b>Park Improvements (Park Facilities Fees, Fund 10)</b>					
430 Contractual Services	84,170			35,000	35,000
<b>PAGETOTAL</b>					
	<b>755,913</b>	<b>156,315</b>	<b>43,500</b>	<b>160,000</b>	<b>130,000</b>

(Parks & Recreation - Continued on Next Page)

**City of Rolling Hills Estates  
Activity Detail**

Function	Description				
<b>Capital Improvements</b>	<b>Parks &amp; Recreation (Continued)</b>				
Activity Title	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>5267</b>					
<b>Nature Center &amp; Taber Grove (Park Facilities Fees, Fund 10)</b>					
430 Contractual Services	161,496	49,842	10,000	600,000	600,000
<b>5268</b>					
<b>Peter Weber Equestrian Center (Park Facilities Fees, Fund 10)</b>					
430 Contractual Services		947	30,000	200,000	
<b>5269</b>					
<b>Founders Park (Park Facilities Fees, Fund 10)</b>					
430 Contractual Services	4,828	260,104	225,000		
<b>5270</b>					
<b>Rockbluff Park (Park Facilities Fees, Fund 10)</b>					
430 Contractual Services	100,000				
<b>5280</b>					
<b>Maintenance Equipment (General Fund)</b>					
430 Contractual Services		18,220			
<b>5293</b>					
<b>Communications Radios (General Fund)</b>					
430 Contractual Services			5,400		

<b>PAGE TOTAL</b>	<b>266,324</b>	<b>329,112</b>	<b>270,400</b>	<b>800,000</b>	<b>600,000</b>
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(Parks & Recreation - Continued on Next Page)

**City of Rolling Hills Estates  
Activity Detail**

Function	Description				
<b>Capital Improvements</b>	<b>Parks &amp; Recreation (Continued)</b>				
Activity Title	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed

<b>TOTAL FUNCTION</b>	<b>1,022,236</b>	<b>485,427</b>	<b>313,900</b>	<b>960,000</b>	<b>730,000</b>
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**FUND SOURCE**

01 General Fund		41,091	23,900	20,000	20,000
10 Park Facilities Fees	758,677	409,920	290,000	915,000	685,000
32 Prop. A Parks Grant Fund	250,830				
95 Pepper Tree Fund	12,730	34,416		25,000	25,000

<b>TOTAL</b>	<b>1,022,236</b>	<b>485,427</b>	<b>313,900</b>	<b>960,000</b>	<b>730,000</b>
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## City of Rolling Hills Estates

### Capital Improvements – Public Improvements (5300 Capital Projects)

**This section includes Capital Improvement projects, which are designed to improve the overall aesthetics of the City, provide for City Hall capital improvements, Information Technology, Information Systems, Business Systems, and equipment.**

Sheriff's ALPR 01-5302 - Automated License Plate Recognition devices. (General Fund)

Civic Center Renovation 01-5303 - City Hall and Council Chambers design and renovation projects. (General Fund)

Computer Network 01-5307 - Replacement, upgrade, and purchase of IT equipment, including but not limited to: computer systems, network hardware and appliances, Wi-Fi equipment, security cameras, phone systems, and other related technologies. (General Fund)

Vehicle Purchase 01-5314 - Vehicle & equipment purchases from the General Fund.

Message Signs 01-5315 - Provides for trailer-mounted message signs from the General Fund.

Vehicle Purchase 20-5318 - Vehicle purchases funded by the AQMD AB 2766 Fund.

Public, Educational, and Government (PEG) Fees (16-5322) - Supports upgrades and expansions to the audio and visual system for public broadcasts of meetings. The funding source is revenue from PEG fees.



**City of Rolling Hills Estates  
Activity Detail**

Function	Description				
<b>Capital Improvements</b>	<b>Public Improvements</b>				
Activity Title	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Adopted	2026-27 Proposed
<b>5302</b>					
<b>Sheriff's ALPR Unit (General Fund)</b>					
430 Contractual Services				62,000	
<b>5303</b>					
<b>City Hall Renovation &amp; Design (General Fund)</b>					
430 Contractual Services	7,601	334,336	10,000	25,000	300,000
<b>5307</b>					
<b>Computer Network Upgrades (General Fund)</b>					
430 Contractual Services	55,654	32,265	55,000	55,000	55,000
<b>5314</b>					
<b>Vehicle Purchase (General Fund)</b>					
430 Contractual Services	22,930				
<b>5315</b>					
<b>Message Sign (General Fund)</b>					
430 Contractual Services		22,064			
<b>5318</b>					
<b>Vehicle Purchase (AQMD, Fund 20)</b>					
430 Contractual Services	10,000			90,000	
<b>5322</b>					
<b>PEG Fees (Fund 16)</b>					
430 Contractual Services	1,626	26,577	30,000	25,000	25,000
<b>TOTAL FUNCTION</b>					
	<b>97,811</b>	<b>415,242</b>	<b>95,000</b>	<b>257,000</b>	<b>380,000</b>
<b>FUND SOURCE</b>					
01 General Fund	86,185	388,665	65,000	142,000	355,000
16 PEG Fees	1,626	26,577	30,000	25,000	25,000
20 AQMD	10,000			90,000	
<b>TOTAL</b>					
	<b>97,811</b>	<b>415,242</b>	<b>95,000</b>	<b>257,000</b>	<b>380,000</b>





CITY OF ROLLING HILLS ESTATES  
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