

City of Rolling Hills Estates

State of California



Budget
Workshop

Estimated 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



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Estimated Budget FY 2025-26
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Ernie Howlett Park

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MEMORANDUM

DATE: JUNE 9, 2026

TO: MAYOR AND CITY COUNCIL

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

SUBJECT: DRAFT BUDGET FISCAL YEAR 2026-27

OVERVIEW

On May 19, 2026, the Finance/Audit Committee reviewed the draft budget for Fiscal Year 2026-27. Any changes are included in this document prepared for the Budget Study Session scheduled for June 9, 2026, at 5:30 pm. This includes the estimated year end results for FY 2025-26 and the proposed budget for FY 2026-27.

The proposed FY 2026–27 Budget reflects continued growth in key revenue sources, including Property Tax, Sales Tax, and Building Permit revenue. On the expenditure side, the budget maintains a strong focus on essential municipal services, with funding priorities including public safety, tree trimming, landscape maintenance, and street sweeping. These investments support the City’s commitment to maintaining public infrastructure, enhancing community safety, and preserving neighborhood quality of life.

Public safety continues to represent the City’s largest single operating expenditure, reflecting the community’s longstanding commitment to maintaining a high level of service. The budget incorporates an anticipated 4% increase in the annual contract rate for patrol services provided by the Los Angeles County Sheriff’s Department. In addition, the City will utilize grant funding and other restricted revenue sources to advance several important capital improvement projects, including the new George F Canyon Nature Center and intersection improvements at Palos Verdes Drive North and Dapplegray Elementary School. These investments enhance public safety, improve community amenities, and support the City’s long-term capital improvement objectives

Budget highlights to note include:

General Fund Operating surplus of \$317,016 or 3% for FY25-26;
General Fund Operating surplus of \$378,652 or 3% for FY26-27;

General Fund Balance of \$4,660,660 at 6/30/26;
General Fund Balance of \$4,350,312 at 6/30/27;

Operating Reserves of \$2,860,660 for FY25-26
Operating Reserves of \$3,105,312 for FY26-27

Personnel items will be considered in the Closed Session with the City Council following the Budget Study Session.

Staff is confident that the proposed FY 2026-27 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 2026-27 are projected to be \$12,584,506, with an estimated net positive operating surplus of \$378,652 (3%).

Property tax revenue for FY 2026–27 is projected at \$4,917,916, representing an increase over the prior fiscal year. The City’s sales tax revenue is expected to continue its steady growth, reaching an estimated \$1,726,750 in FY 2026–27. Building permit revenue is also projected to remain strong, with estimated revenue of \$1,500,000, reflecting ongoing development activity within the City.

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.

The Park Facilities Fees Fund is projected to end FY 2025-26 with an estimated fund balance of \$589,968. Park Facilities Fees revenue is estimated at \$419,925 in FY 2025-26 and \$759,561 in FY 2026-27. Revenue is anticipated to be received over both fiscal years in conjunction with the completion and sale of 75 condominium units at La Sevilla, located at 927 Deep Valley Drive.

Special revenue funds, including Proposition C, Measure R, Measure M Local Return Funds, and SB 1/RMRA, continue to provide a stable funding source for key transportation and infrastructure improvements. Over the next two fiscal years, these revenues will enable the City to complete intersection improvements at Palos Verdes Drive North and Dapplegray Elementary School without relying on the General Fund. In addition, \$4.4 million in Measure M Subregional Funds and \$712,579 in traffic impact fees will be used to support this project. The FY 2026–27 budget also includes \$900,000 in Highway Safety Improvement Program grant funds for citywide guardrail replacements and upgrades, as identified in the City’s Local Roadway Safety Plan.

Beyond transportation-related funding, Measure W funds help offset costs associated with stormwater permit compliance and support the City Council’s policy of pesticide-free

weed abatement. In FY 2026–27, Measure W funds will be used for repairs to the biofilters at the Peter Weber Equestrian Center and for stormwater retention projects at George F Canyon Nature Center and on Saddle Road.

EXPENDITURES

Public safety, totaling \$3,311,726, represents the largest share (26%) of the City's General Fund budget. This includes \$3,066,859 for the City's regional share of patrol services provided by the Los Angeles County Sheriff's Department, reflecting the anticipated 4% increase in the annual contract city rate for the upcoming fiscal year. Also included is \$19,500 for the City's contribution toward two School Resource Officers (SROs) in partnership with the Palos Verdes Peninsula Unified School District and the four Peninsula cities. In addition, \$10,000 is budgeted for the City's share of the one-time cost for the acquisition and initial implementation of an Unmanned Aerial System (UAS) Drone Program to be operated exclusively by Los Angeles County Sheriff's Department Lomita Station personnel.

Expenditure assumptions in FY 2026-27 include maintaining service levels in most major categories. Landscape maintenance services are estimated at \$474,000; street sweeping services are estimated at \$98,515; and routine road repairs, restriping, sign maintenance and traffic signal repair services are expected at \$305,000. Contractual services for regular tree maintenance services are estimated at \$212,283 and at \$14,000 for emergency tree removals and special tree services.

PENSION FUNDING POLICY

The budget document 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 2026-27 Budget includes \$100,000 in reserves for pension liabilities.

PROPOSED DEBT MANAGEMENT AND DISCLOSURE POLICY

The budget document also includes a proposed Debt Management and Disclosure Policy. A debt management policy is intended to ensure that any borrowing, when undertaken, is managed in a responsible and consistent manner. It provides clear guidance on when and how debt should be taken on, monitored, and repaid. The policy helps support sound financial decision-making, maintain financial stability, and ensure that debt obligations are met in a timely manner. This Debt Policy establishes the framework for managing all City debt in compliance with applicable California laws. Its purpose is to support the City's financial stability, maintain creditworthiness, provide flexibility to address future financial

needs, ensure responsible debt management, minimize borrowing costs, and comply with all relevant legal and regulatory requirements.

FUND BALANCE POLICY

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 much 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.

FUND BALANCES

The General Fund unassigned fund balance is projected to be \$2,860,660 at June 30, 2026, and at \$3,105,312 at June 30, 2027, 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 2026-27 fund balance of \$4,330,312

Reserves in the amount of \$500,000 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 \$325,000.

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Budget in Brief

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 PEPRM 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

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

Funding Guidelines*	Minimum Contribution Guidelines
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



Debt Management and Disclosure Policy

Section 1. Introduction

This Debt Management and Disclosure Policy (“Debt Policy”) provides guidelines for debt issuance, management and post-issuance related policies and procedures for the City of Rolling Hills Estates (“City”). This Debt Policy may be amended by the City Council as it deems appropriate from time to time in the prudent management of the debt and financing needs of the City.

Section 2. Purpose

The purpose of this Debt Policy is to establish guidelines and parameters for the effective governance, management and administration of debt and other financing obligations issued by the City. This Debt Policy is intended to improve and direct decision making, assist with the structure of debt issuance, identify policy goals, and demonstrate a commitment to long-term planning, including the City’s Capital Improvement Program. Adherence to a debt policy helps to ensure the City’s debt is issued and managed prudently in order to maintain a sound financial position and credit worthiness. When used in this Debt Policy, “debt” refers to all indebtedness and financing obligations of the City.

Section 3. Debt Policy Objective

This Debt Policy is intended to comply with the requirements of Senate Bill 1029 (SB 1029), codified as part of California Government Code section 8855(i) and will govern all debt undertaken by the City. The primary objectives of the City’s debt and financing related activities are to:

- A. Maintain the City's sound financial position;
- B. Protect the City’s credit-worthiness;
- C. Ensure the City has the flexibility to respond to possible changes in future service obligations, revenues, and operating expenses;
- D. Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the City;
- E. Minimize debt service commitments through efficient planning and cash management; and
- F. Ensure the City is in compliance with all relevant State and Federal securities laws and other applicable laws and regulations.

Section 4. Acceptable Uses of Debt Proceeds

The City will generally consider the use of debt financing primarily for assets and capital projects only if the term of debt does not exceed the asset(s) or project's useful life or will otherwise comply with Federal tax law requirements. An exception to this long-term driven focus is the potential issuance of short-term instruments, such as tax and revenue anticipation notes, which may be used for reasonable cash management purposes as described below and emergency temporary capital improvements or repairs. Bonded debt will not be issued to finance normal operating expenses. General Fund debt will not be issued to support ongoing operational costs unless such debt issuance achieves net operating cost savings and such savings are verified by independent analysis.

A. Long-Term Debt.

- i. Long-term debt may be issued to finance the construction, acquisition, rehabilitation, or repair of capital improvements and facilities, equipment, and land to be owned and/or operated by the City. Long-term debt financings are appropriate when any of the following conditions exist:
 - (1) When the project to be financed is necessary to provide basic municipal services, or other projects for the benefit of the City's constituents;
 - (2) When the project to be financed will provide benefit to the City's constituents over a duration of more than one year (except in emergency circumstances);
 - (3) When the total debt financing would not impose an unreasonable burden on the City and its taxpayers and/or ratepayers, as applicable; or
 - (4) When the debt is used to refinance outstanding debt in order to produce debt service savings or to benefit from debt restructuring.
- ii. The City may use long-term debt financings subject to each of the following conditions:
 - (1) The project to be financed has been or will be considered and approved by the City Council;
 - (2) The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed 120% of the useful life of the project to be financed (except in emergency circumstances);
 - (3) The City estimates that sufficient revenues will be available to service the debt through its maturity; and
 - (4) The City determines that the issuance of the debt will comply with the applicable requirements of State and Federal law.

B. Short-Term Debt.

- i. Short-term debt may be issued to provide financing for the City's operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance the City's short-lived capital projects, such as undertaking lease-purchase financing for equipment or emergency improvements or repairs.

Section 5. Standards for Use of Debt Financing

The City recognizes that there are numerous types of financing structures and funding sources available, each with specific benefits, costs, and risks. The City will consider debt issuance only in those cases where public policy, equity and economic efficiency favor debt financing over cash funding. Prior to the issuance of debt or other financing obligations, the City will carefully consider the overall long-term affordability of the proposed debt issuance by conducting an objective analysis of the City's ability to support additional debt service payments. The City will consider its long-term revenue and expenditure trends, the impact on operational flexibility and the overall debt burden on the taxpayers/ratepayers. The evaluation process will include a review of generally accepted measures of affordability and will strive to achieve and/or maintain debt levels consistent with its current operating and capital needs.

Section 6. Types of Debt

In order to maximize the financial options available to benefit the public, it is the City's policy to allow the consideration of issuing all generally accepted types of debt, including, but not exclusive to the following:

A. General Obligation (GO) Bonds:

- i. GO Bonds are suitable for use in the construction or acquisition of improvements to real property that benefit the public at large. The California Government Code, Division 4, Chapter 4, Article 1 commencing with section 43600 authorizes cities to finance certain municipal improvements through GO bonds when a city determines the public interest and necessity demands the acquisition, construction or completion of such municipal improvements, including property or structures necessary or convenient to carry out the objects, purposes, and powers of a city.
- ii. Examples of projects include but are not limited to parks, public services, and public safety facilities. All GO bonds must be authorized by the requisite number of voters.

B. Revenue Bonds:

- i. Revenue Bonds are limited-liability obligations tied to a specific enterprise or special fund revenue stream where the projects financed clearly benefit or relate to the enterprise or are otherwise permissible uses of the special revenue. Generally, no voter approval is required to issue this type of obligation but in some cases, the City must comply with proposition 218 regarding rate adjustments.

C. Certificates of Participation (COPs)/Joint Powers Authority (JPA) Lease Revenue Bonds:

- i. The City may obtain financing payable from the General Fund through the issuance of debt by a public benefit corporation or joint exercise of powers agency with such debt payable from amounts paid by the City under a lease, installment sale agreement, or contract of indebtedness.

D. Loans:

- i. The City is authorized to enter into loans, installment payment obligations, or other similar funding structures secured by a prudent source or sources of repayment.

E. Special Assessment/Special Tax Debt:

- i. The City will consider requests from developers for the use of debt financing secured by property-based assessments or special taxes in order to provide for necessary infrastructure for new development under guidelines adopted by City Council, which may include minimum value-to-lien ratios and maximum tax burdens. Examples of this type of debt are Assessment Districts (ADs) and Community Facilities Districts (CFDs), also known as Mello-Roos Districts. In order to protect bondholders as well as the City's credit rating, the City will also comply with all State guidelines regarding the issuance of special tax or special assessment debt.

F. Short-Term Debt:

- i. Short-term borrowing, such as commercial paper, Tax and Revenue Anticipation Notes (TRANS), and lines of credit, will be considered as an interim source of funding in anticipation of long-term borrowing and may be issued to generate funding for cash flow needs. The final maturity of the debt issued to finance the project shall be consistent with the useful life of the project.
- ii. Short-term debt may also be used to finance short-lived capital projects such as lease-purchase financing for equipment or emergency improvements or repairs.

G. Refunding Bonds:

- i. The City may refinance debt pursuant to the authorization that is provided under California law, including but not limited to Articles 10 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code, as market opportunities arise. Refundings may be undertaken in order to:
 - (1) Take advantage of lower interest rates and achieve debt service costs savings;
 - (2) Eliminate restrictive or burdensome bond covenants; or
 - (3) Restructure debt to relieve debt service spikes, reduce volatility in interest rates or free up reserve funds.

- ii. Generally, the City will strive to achieve a minimum net present value debt service savings of at least 3% of the refunded principal amount. The net present value assessment will factor in all costs, including issuance, escrow, and foregone interest earnings of any contributed funds on hand. Refundings which produce a net present value savings of less than 3% will be considered on a case-by-case basis. Upon the advice of the City Manager and with the assistance of a municipal advisor and bond counsel, the City will consider undertaking refundings for other than economic purposes based upon a finding that such a restructuring is in the City's overall best financial interest.

The City may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy. However, the other form or forms of debt must comply with this Debt Management Policy.

Debt will be issued as fixed rate debt unless the City determines a variable rate issue would be beneficial to the City based on the circumstances.

Section 7. Relationship to Capital Improvement Program and Operating Budget

The City intends to issue debt for the purposes stated in this Debt Policy and the decision to incur new indebtedness should be integrated with the City Council-adopted annual Operating Budget and Capital Improvement Program Budget. Prior to issuance of any debt, a reliable revenue source must be identified to secure repayment of the debt and the annual debt service payments must be included in the Operating Budget.

The City will integrate its debt issuances with the goals of its Capital Improvement Program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City's public purposes.

Section 8. Policy Goals Related to Planning Goals and Objectives

- A. This Debt Policy has been adopted to assist with the City's goal of financial sustainability and financial prudence. In following this Debt Policy, the City will pursue the following policy goals:
 - i. The City is committed to financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The City intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City's annual Operating Budget;
 - ii. It is a policy goal of the City to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings, if applicable, and the lowest practical borrowing costs;
 - iii. It is a policy goal of the City to reduce the unfunded liabilities for employee pension;
 - iv. The City will comply with applicable State and Federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges; and

- v. When refinancing debt, it shall be the policy goal of the City to achieve, whenever possible and subject to any overriding non-financial policy, minimum net present value debt service savings of at least 3% of the refunded principal amount.

Section 9. Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Policy, the City will comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The City will periodically review the requirements of and will remain in compliance with the following:

- i. Federal securities law, including any continuing disclosure undertakings under SEC Rule 15c2-12;
- ii. Any federal tax compliance requirements including without limitation arbitrage and rebate compliance, related to any prior bond issues;
- iii. The City's investment policies as they relate to the investment of bond proceeds; and
- iv. Government Code section 8855(k) and the annual reporting requirements therein.
- v. The City will be vigilant in using bond proceeds in accordance with the stated purpose at the time that such debt was issued. The City Manager, Administrative Services Director or designee will monitor the expenditure of bond proceeds to ensure they are used only for the purpose and authority for which the bonds were issued.

Section 10. Amendment and Waivers of Debt Policy

This Debt Policy will be reviewed and updated periodically as needed. Any amendments to this Debt Policy are subject to specific City Council approval.

While adherence to this Debt Policy is required in all applicable circumstances, on rare occasions there might be circumstances when strict adherence to a provision of this Debt Policy is not possible or not in the best interest of the City. If the City staff has determined that a waiver of one or more provisions of this Debt Policy should be considered by the City Council, it will prepare an analysis for the City Council describing the rationale for the waiver and the impact of the waiver on the proposed debt issuance and on taxpayers, if applicable. Upon a majority vote of the City Council, one or more provisions of this Debt Policy may be waived for a debt financing.

The failure of a debt financing to comply with one or more provisions of this Debt Policy will in no way affect the validity of any debt issued by the City in accordance with applicable laws.

Section 11. SB 1029 Compliance

SB 1029 (codified in California Government Code section 8855(i)), requires issuers to adopt debt policies addressing each of the five items below:

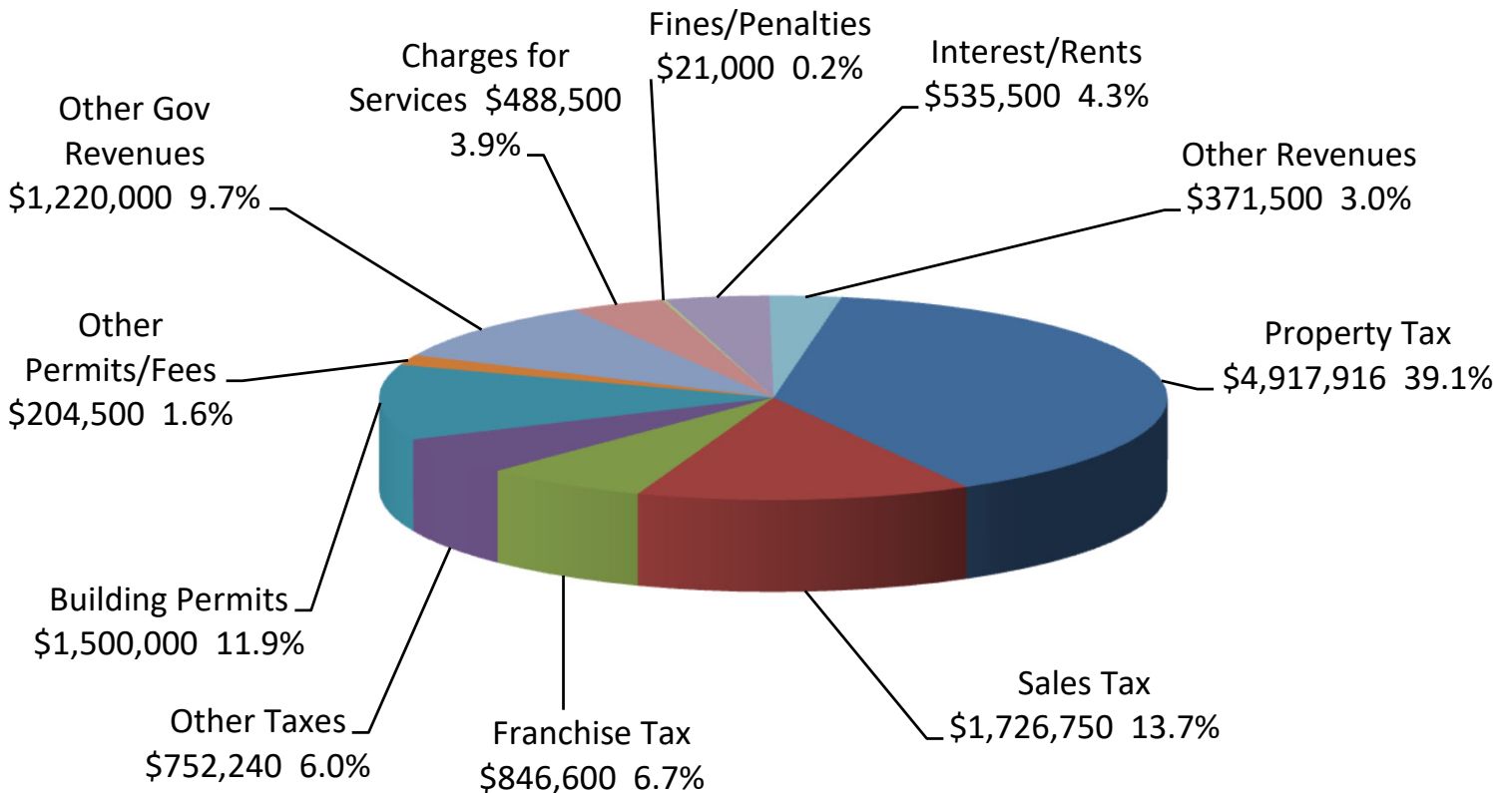
- A. The purposes for which the debt proceeds may be used.

- i. Section 4 (Acceptable Uses of Debt Proceeds) addresses the purposes for which debt proceeds may be used.
- B. The types of debt that may be issued.
 - i. Section 6 (Types of Debt) provides information regarding the types of debt that may be issued.
- C. The relationship of the debt to, and integration with, the issuer's capital improvement program or budget, if applicable.
 - i. Section 7 (Relationship to Capital Improvement Program and Operating Budget) provides information regarding the relationship between the City's debt and Capital Improvement Program and annual Operating Budget.
- D. Policy goals related to the issuer's planning goals and objectives.
 - i. Section 3 (Debt Policy Objective) and Section 8 (Policy Goals Related to Planning Goals and Objectives) address some of the City's policy goals and how this Debt Policy has implemented them.
- E. The internal control procedures that the issuer has implemented, or will implement, to ensure that the proceeds of the proposed debt issuance will be directed to the intended use.
 - i. Section 9 (Internal Control Procedures) provides information regarding the City's internal control procedures designed to ensure that the proceeds of its debt issues are spent as intended.

Accordingly, this Debt Policy, as written, complies with and meets the requirements of SB 1029.

City of Rolling Hills Estates

Budget Revenues 2026 - 2027 (General Fund)



City of Rolling Hills Estates

Budget Revenues 2026 - 2027 (All Funds)

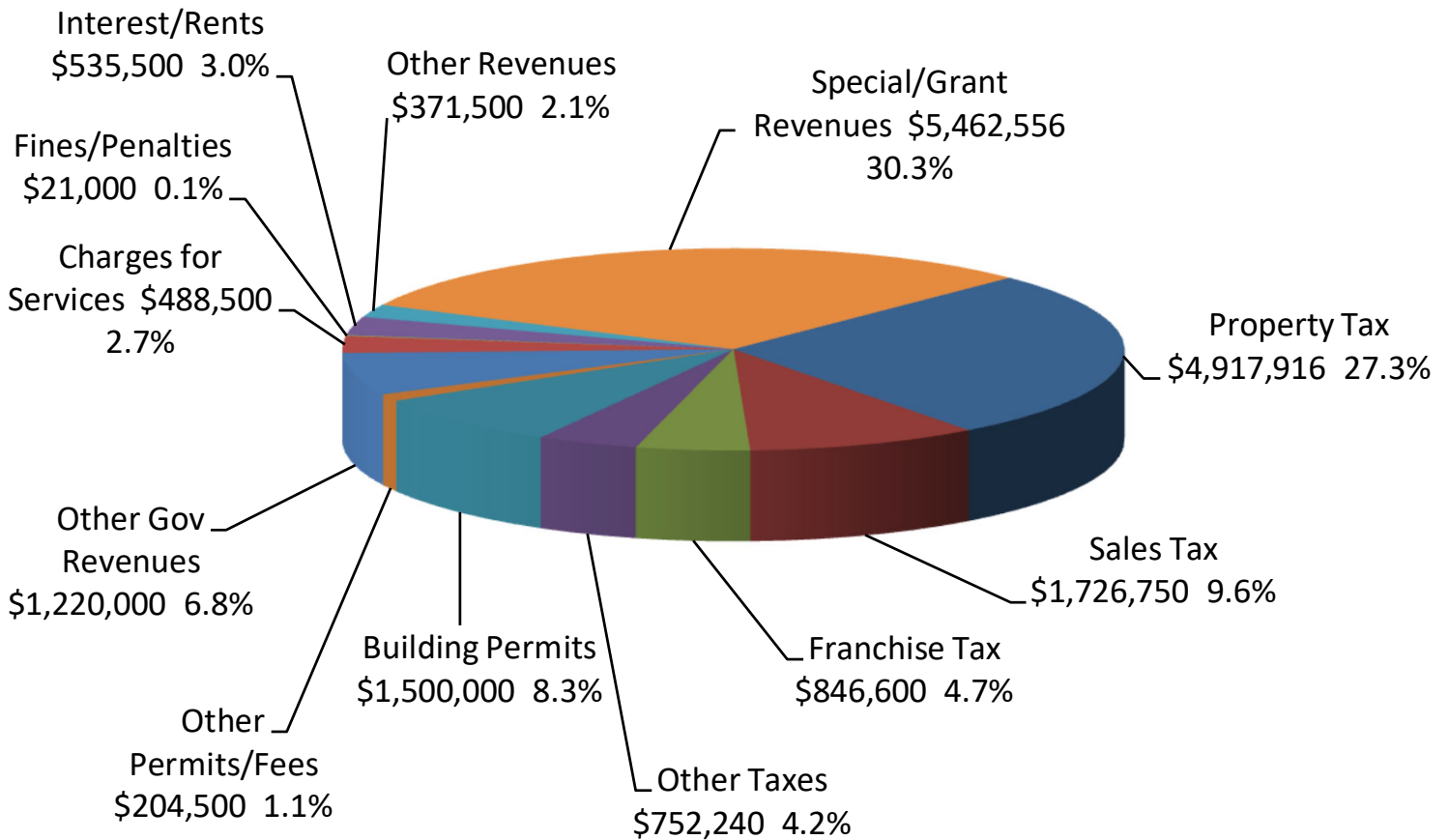


EXHIBIT A
City of Rolling Hills Estates
Revenue Summary
 (by fund within fund type)

REVENUE SUMMARY		2022-23	2023-24	2024-25	2025-26	2026-27
		Actual	Actual	Actual	Estimated	Proposed
GENERAL FUND						
LOCAL TAXES						
Property Tax	3110	3,027,810	3,219,128	3,295,784	3,456,363	3,600,000
Property Tax in lieu of VLF Fees	3115	1,129,543	1,198,762	1,257,978	1,272,976	1,317,916
Sales Tax	3120	1,615,932	1,669,708	1,642,846	1,682,436	1,726,750
Franchise Tax	3130	742,744	769,567	800,400	830,000	846,600
Business License Tax	3140	547,183	547,284	603,584	612,000	624,240
Property Transfer Tax	3160	161,574	103,707	106,061	123,781	125,000
New Construction Tax	3170	2,000	3,000	1,000	2,500	3,000
TOTAL		7,226,787	7,511,155	7,707,653	7,980,056	8,243,506
LICENSES & PERMITS						
Animal Licenses	3220	4,171	4,654	3,536	4,500	4,500
Building Permits	3230	1,526,466	1,115,360	1,278,737	1,100,000	1,500,000
Street Permits	3240	448,616	158,096	276,539	200,000	200,000
TOTAL		1,979,253	1,278,110	1,558,812	1,304,500	1,704,500
INTERGOVERNMENTAL REVENUES						
COPS Grant (Policing)	3311	165,271	186,159	194,663	220,000	220,000
Highway Safety Improvement Program	3315	7,196	4,460	17,346	500,000	1,000,000
American Rescue Plan Act	3384	138,989	32,500	1,736,155		
TOTAL		311,457	223,119	1,948,164	720,000	1,220,000
CHARGES FOR SERVICES						
Planning Fees	3410	170,553	165,569	273,954	236,441	250,000
GIS Fees	3420	5,604	4,400	9,600	4,500	4,500
City Celebration & Holiday Parade	3430	631	3,460	4,622	80	4,000
Recreation Fees	3440	134,079	89,752	87,219	85,000	100,000
Tennis Court Fees	3460	68,105	77,814	83,579	85,000	100,000
Tennis Membership Dues	3461	13,775	15,880	20,150	28,000	30,000
TOTAL		392,746	356,876	479,123	439,021	488,500
FINES & FORFEITURES						
Misc. Fines and Forfeitures	3510	38,945	17,886	2,297	2,000	2,000
False Alarm Fines	3520	5,150	5,450	5,057		
Business License Penalties	3530	27,168	18,492	19,666	19,000	19,000
TOTAL		71,263	41,828	27,020	21,000	21,000
USE OF MONEY & PROPERTY						
Interest Income	3610	115,594	211,368	181,169	181,000	181,000
LAIF Fair Market Value Gain/Loss	3611	(36,321)	93,838	41,665	50,000	50,000
Rents and Concessions	3620	45,653	44,123	41,468	43,000	44,500
PWEC Concessionaire's Fee	3630	218,572	231,045	238,669	250,000	260,000
TOTAL		343,498	580,373	502,971	524,000	535,500
OTHER REVENUES						
State CASp Fee	3705	629	410	233	500	500
Refunds/Rebates/Reimbursements	3710	19,622	140,946	2,944	248,895	75,000
SB 90 Reimb. of State Mandated Costs	3715					
AB 939/Infrastructure Fees	3720	199,784	210,650	221,190	231,000	241,000
Prior Year Adjustments	3725	105	450			
Miscellaneous Revenues	3730	230,746	35,641	12,484	61,000	50,000
CalRecycle Grant SB1383	3735			75,000		
Litter Abatement/Recycling	3750	5,000	5,000	5,000	5,000	5,000
TOTAL		455,887	393,096	316,851	546,395	371,500
TOTALS, GENERAL FUND	01	10,780,891	10,384,556	12,540,594	11,534,972	12,584,506

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

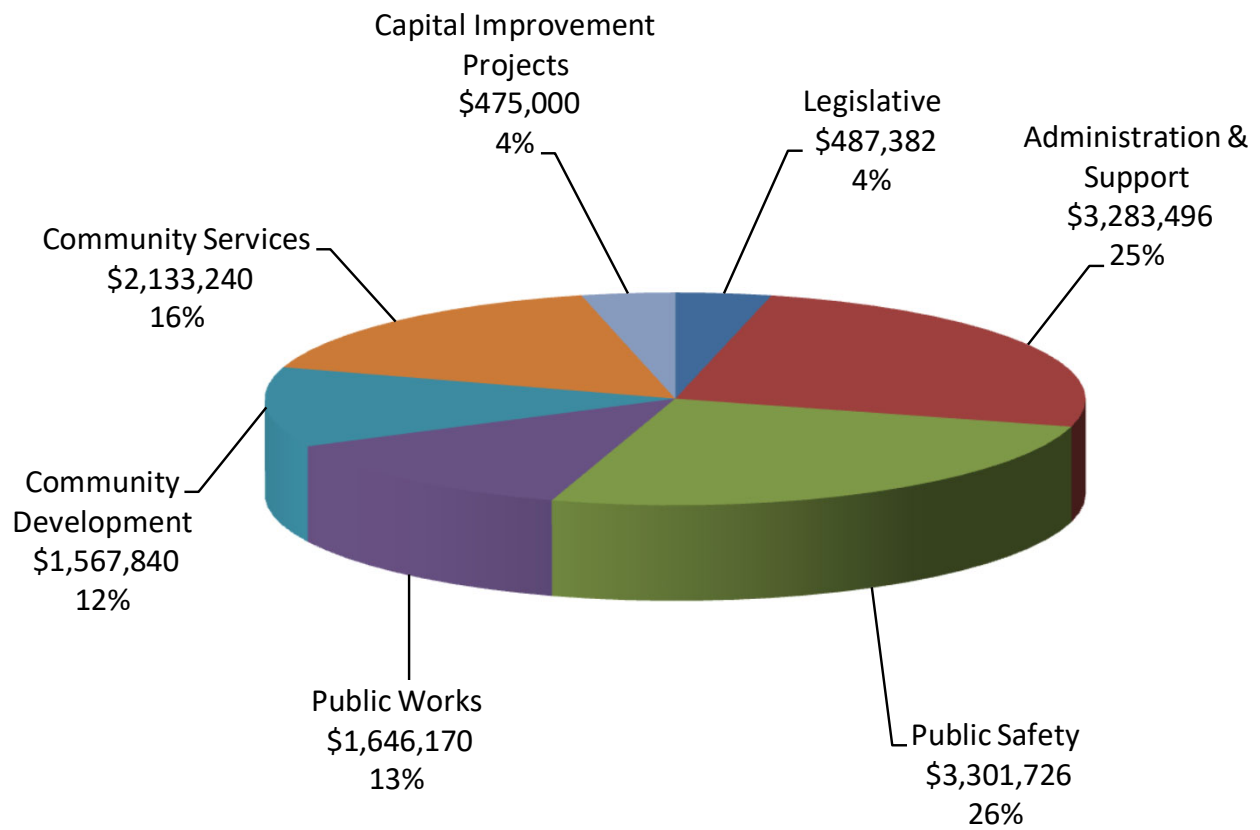
REVENUE SUMMARY		2022-23	2023-24	2024-25	2025-26	2026-27
		Actual	Actual	Actual	Estimated	Proposed
EXHIBIT A						
SPECIAL REVENUE FUNDS						
PARK FACILITIES FEES						
Park Facilities Fees	3180	308,659	78,985	31,594	394,925	734,561
Interest Income	3610	24,981	35,097	22,837	25,000	25,000
TOTAL	10	333,640	114,082	54,431	419,925	759,561
HIGHWAY USERS TAX ACCOUNT						
Section 2103 - HUTA	3329	67,556	76,830	81,537	79,922	84,583
Section 2105 - HUTA	3330	47,184	51,237	53,031	55,160	55,284
Section 2106 - HUTA	3340	31,886	33,922	34,990	35,602	35,781
Section 2107- HUTA	3350	64,305	69,354	70,345	75,207	73,890
Section 2107.5 - HUTA	3360	2,000	2,000	2,000	2,000	2,000
HUTA SUBTOTAL		212,931	233,344	241,902	247,891	251,538
Interest Income	3610	2,360	6,708	9,567	7,000	7,000
TOTAL	11	215,291	240,052	251,470	254,891	258,538
SBI RMRA FUND						
SBI RMRA	3365	183,023	213,368	231,768	231,130	240,424
Interest Income	3610	2,515	2,713	9,130	5,500	5,500
TOTAL	12	185,537	216,081	240,899	236,630	245,924
LOCAL TRANSPORTATION FUND						
TDA Article 3 Funds	3121	13,552			6,829	7,199
Interest Income	3610					
TOTAL	13	13,552			6,829	7,199
TRAFFIC SAFETY FUND						
Traffic Safety Fines	3540	14,101	13,630	8,933	10,000	10,000
Interest Income	3610	11				
TOTAL	14	14,112	13,630	8,933	10,000	10,000
PEG FEES						
Cox PEG Fees	3760	25,040	23,004	22,408	25,000	25,000
Interest Income	3610	2,009	3,923	4,757	3,500	3,500
TOTAL	16	27,049	26,927	27,165	28,500	28,500
COMMUNITY DEVELOPMENT BLOCK GRANT						
CDBG	3320	21,022	20,151	20,130	21,773	19,834
Interest Income	3610		59			
TOTAL	17	21,022	20,210	20,130	21,773	19,834
TRANSIT FUND						
PROP A - Transit Improvement	3121	212,853	219,794	221,612	220,754	227,377
Interest Income	3610	1,702	5,675	8,303	5,000	5,000
TOTAL	18	214,555	225,469	229,915	225,754	232,377
PROP C						
PROP C - Transit Tax	3122	176,556	182,314	272,822	183,109	307,605
Interest Income	3610	6,803	8,637	16,672	9,000	9,000
TOTAL	19	183,359	190,952	289,494	192,109	316,605
AQMD						
Air Quality Funds AB 2766	3390	20,942	41,361	11,375	20,000	20,000
Interest Income	3610	2,653	6,272	7,834	5,000	5,000
TOTAL	20	23,595	47,633	19,209	25,000	25,000
MEASURE R						
Residential Street Resurfacing	3371	132,379	136,693	137,841	137,332	139,204
Interest Income	3610	3,828	2,174	5,818	4,000	4,000
TOTAL	23	136,206	138,867	143,659	141,332	143,204
MEASURE W						
Safe Clean Water	3364	173,140	174,016	174,065	174,100	164,000
Interest Income	3610	3,150	4,532	6,317	4,000	4,000
TOTAL	24	176,290	178,548	180,383	178,100	168,000
MEASURE M						
Subregion Fund in 2020	3368	79,799	194,087	38,062	124,241	3,000,000
Street Resurfacing	3369	149,749	154,355	156,169	155,643	157,764
Interest Income	3610	1,247		1,246		
TOTAL	26	230,794	348,442	195,477	279,884	3,157,764

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

REVENUE SUMMARY		2022-23	2023-24	2024-25	2025-26	2026-27
		Actual	Actual	Actual	Estimated	Proposed
PROP A COUNTY PARKS						
PROP A - Howlett Park Pathways	3393		249,000			
TOTAL	32		249,000			
CA PARKS SPEC GRANT						
Nature Center Project	3380				960,000	
Interest	3610					
TOTAL	36				960,000	
SG-LLA RMC						
Nature Center Project	3381				70,700	
Interest	3610					
TOTAL	37				70,700	
LA COUNTY SUP DIST 4						
Nature Center Project	3382				500,000	
Interest	3610					
TOTAL	38				500,000	
CDBG-CV						
CDBG-CV	3765	7,882				
TOTAL	41	7,882				
SB 2 PLANNING GRANT						
SB 2	3312	43,666				
Interest Income	3610	231	619			
TOTAL	42	43,897	619			
PEPPER TREE FOUNDATION						
Donations	3440	54,967	60,718	56,857	60,000	52,550
Interest Income	3610	1,198	3,212	3,430	3,500	3,500
TOTAL	95	56,166	63,930	60,287	63,500	56,050
TRAFFIC MITIGATION MEASURES FUND						
Traffic Mitigation	3190	12,191	15,295	6,118	6,000	6,000
Interest Income	3610	12,022	23,646	26,905	27,000	27,000
TOTAL	98	24,213	38,941	33,023	33,000	33,000
GENERAL PLAN UPDATE FUND						
General Plan Update Fee	3195	14,775	3,351	1,313	1,000	1,000
Interest Income	3610					
TOTAL	99	14,775	3,351	1,313	1,000	1,000
TOTALS, SPECIAL REVENUE FUNDS		1,921,936	2,116,736	1,755,787	3,648,927	5,462,556
GRAND TOTALS, ALL FUNDS		12,702,827	12,501,292	14,296,381	15,183,899	18,047,062

City of Rolling Hills Estates

Budget Expenditures 2026-2027 (General Fund including CIP)



City of Rolling Hills Estates

Budget Expenditures 2026-2027 (All Funds)

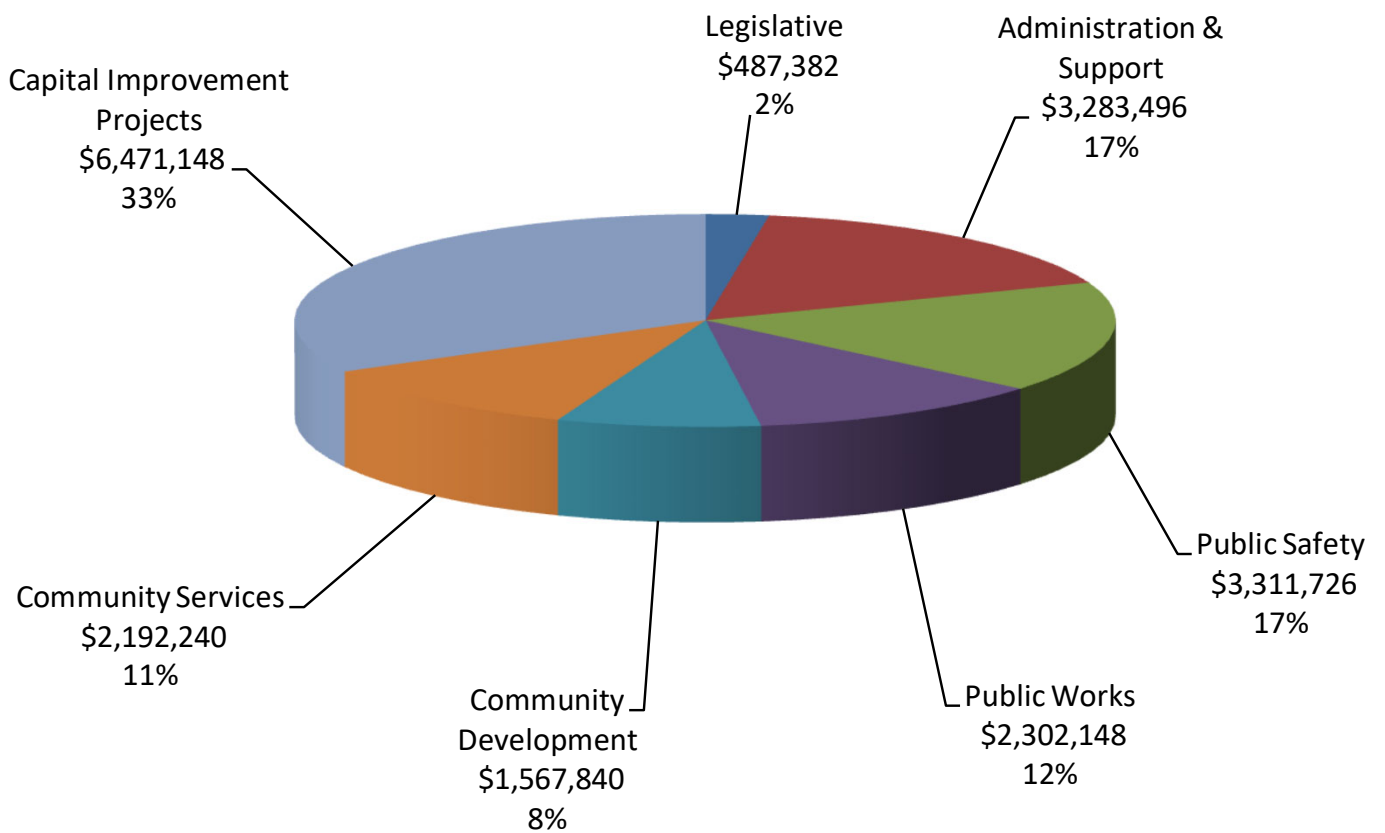


EXHIBIT B
City of Rolling Hills Estates
Expenditures/Expenses Budget Summary

EXPENDITURES/EXPENSES SUMMARY		2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
GENERAL FUND OPERATING EXPENDITURES						
LEGISLATIVE						
CITY COUNCIL	4110	69,524	65,159	65,508	69,598	70,689
PLANNING COMMISSION	4120	35,604	36,297	35,062	37,200	36,286
P&A COMMISSION	4130	29,894	29,386	29,694	31,793	33,257
CITY ATTORNEY	4140	138,908	153,383	148,614	212,000	302,000
CITY CLERK	4150	1,380	75	250	14,650	45,150
TOTAL		275,310	284,300	279,128	365,241	487,382
ADMINISTRATION & SUPPORT						
CITY MANAGER	4210	732,329	731,686	848,960	798,549	833,730
CENTRAL SERVICES	4220	541,624	585,580	608,411	649,043	738,893
FINANCE	4230	626,875	654,003	691,039	779,270	781,998
PERSONNEL	4240	533,563	791,854	590,080	698,792	784,097
PUBLIC INFORMATION	4250	48,087	41,800	39,169	56,895	83,154
EQUIPMENT	4279	51,088	74,314	65,277	61,647	61,623
TOTAL		2,533,566	2,879,237	2,842,936	3,044,196	3,283,496
PUBLIC SAFETY						
PATROL SERVICES	4310	2,437,711	2,634,405	2,822,930	2,980,103	3,103,359
ANIMAL CONTROL	4330	22,326	28,504	30,684	30,000	30,000
CROSSING GUARDS - GENERAL FUND	4343	58,725	59,286	59,973	96,837	99,983
EMERGENCY MANAGEMENT	4350	19,462	179,322	88,025	212,221	68,384
TOTAL		2,538,223	2,901,516	3,001,613	3,319,160	3,301,726
PUBLIC WORKS						
HIGHWAY SAFETY IMPROVEMENT PROGRAM	4415			57,156	368,100	900,000
SIGNALS & STRIPING	4451	370,732	272,183	428,292	300,000	300,000
STORMWATER PERMIT	4460	389,607	175,149	393,853	376,789	381,615
SOLID WASTE/RECYCLING	4625	25,255	28,415	55,921	83,295	64,554
TOTAL		785,595	475,747	935,222	1,128,184	1,646,170
COMMUNITY DEVELOPMENT						
PLANNING ADMINISTRATION	4510	857,588	1,020,782	1,283,831	1,268,997	1,303,999
ADVANCED PLANNING	4520	185,099	197,721	58,412	61,803	94,873
CODE ADMINISTRATION	4530	130,561	180,671	153,232	169,125	168,969
TOTAL		1,173,248	1,399,174	1,495,475	1,499,925	1,567,840
COMMUNITY SERVICES						
PARKS MAINTENANCE	4610	973,514	1,024,817	1,245,619	1,250,207	1,278,754
TREE TRIMMING	4615	314,369	260,557	280,079	269,454	278,078
BRIDLE TRAILS	4630	71,751	97,053	103,569	88,448	91,105
RECREATION PROGRAMS	4640	156,871	138,673	148,409	149,849	158,480
TENNIS RECREATION	4645	121,910	133,033	143,616	184,077	191,244
SPECIAL EVENTS	4670	114,102	102,200	90,926	99,447	100,853
PEPPER TREE	4674	6,954	6,939	7,057	7,374	7,727
NATURE CENTER	4676	46,529	46,502	44,423	31,000	27,000
TOTAL		1,806,002	1,809,774	2,063,698	2,079,856	2,133,240
TOTAL OPERATING EXPENDITURES		9,111,945	9,749,747	10,618,072	11,436,563	12,419,854

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

EXPENDITURES/EXPENSES SUMMARY	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed	
GENERAL FUND CAPITAL IMPROVEMENT EXPENDITURES						
PUBLIC WORKS						
STREET RESURFACING & ROAD IMPR.	5103	280,560	135,449	52,868	74,000	100,000
CURB/GUTTER/SIDEWALK IMPR.	5140	30,000	7,456	50,000	50,000	50,000
STORM DRAIN REPAIRS/IMPROVEMENTS	5145	172,370	75,088	1,795,000	150,000	200,000
TRAFFIC SIGNAL IMPROVEMENTS	5180					
ADV. STREET SIGNS REPAINTING	5186					
TOTAL PUBLIC WORKS		482,930	217,993	1,897,868	274,000	350,000
PARKS & RECREATION						
BRUSH CLEARANCE	5201		22,871	14,200	15,000	20,000
MAINTENANCE EQUIPMENT	5280		18,220			
COMMUNICATIONS RADIOS	5293			5,387		
TOTAL PARKS & RECREATION			41,091	19,587	15,000	20,000
PUBLIC IMPROVEMENTS						
SHERIFF'S ALPR	5302			62,000		85,000
CITY HALL RENOVATION & DESIGN	5303	7,601	334,336	-	-	-
COMPUTER NETWORK UPGRADE	5307	55,654	32,265	33,254	20,000	20,000
VEHICLE PURCHASE	5314	22,930				
MESSAGE SIGN	5315		22,064			
WEBSITE UPGRADE AND REDESIGN	5316					
TOTAL PUBLIC IMPROVEMENTS		86,185	388,665	33,254	82,000	105,000
TOTAL CAPITAL PROJECTS						
		569,115	647,749	1,950,709	371,000	475,000
TOTAL GENERAL FUND EXPENDITURES						
		9,681,060	10,397,495	12,568,782	11,807,563	12,894,854

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

EXPENDITURES/EXPENSES SUMMARY	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
<u>SPECIAL REVENUE FUND TYPE EXPENDITURES</u>					
<u>PARK FACILITIES FEES FUND 10</u>					
PEPPERWOOD PARK/CIVIC CENTER	5262	11,567			6,000
CHANDLER PARK	5263			30,000	
HOWLETT PARK	5264	120,574	99,028	17,712	25,000
HIGHRIDGE PARK	5265	276,043			5,000
PARK IMPROVEMENTS	5266	84,170		18,000	10,000
NATURE CENTER & TABER GROVE	5267	161,496	49,842	8,883	200,000
PETER WEBER EQUESTRIAN CENTER	5268		947	23,681	180,000
FOUNDERS PARK	5269	4,828	260,104	222,148	
ROCKBLUFF PARK	5270	100,000			
TOTAL		758,677	409,920	272,424	295,500
<u>HIGHWAY USERS TAX (HUTA) FUND 11</u>					
STREET REPAIR	4410	38,859	75,000	89,809	85,000
SIGNALS & STRIPING	4454	129,289	103,923	84,199	200,000
TOTAL		168,148	178,923	174,007	285,000
<u>SBI RMRA FUND 12</u>					
ROAD MAINTENANCE AND REHABILITATION	5112	270,000	204,906	356,495	
<u>TDA FUND 13</u>					
TRANSIT TDA ARTICLE 3	5113	13,632		8,681	
<u>TRAFFIC SAFETY FUND 14</u>					
CROSSING GUARDS - TRAFFIC FINES	4340	20,000	15,000	39,952	10,000
<u>PEG FEES FUND 16</u>					
PEG FEES UPGRADES & IMPROVEMENTS	5322	1,626	26,577	11,107	25,000
<u>COMM. DEVELOPMENT BLOCK GRANT FUND 17</u>					
CDBG	5190	18,555	20,445	22,248	21,773
<u>TRAFFIC SAFETY FUND 18</u>					
PV TRANSIT	4450	167,935	180,018	190,678	210,651
TOTAL		167,935	180,018	190,678	210,651
<u>TRANSIT PROP C FUND 19</u>					
STREET RESURFACING	5120	298,987	36,944	86,627	430,950
TRAFFIC SIGNAL IMPROVEMENTS	5182				
TOTAL		298,987	36,944	86,627	430,950
<u>AIR QUALITY FUND 20</u>					
ALTERNATIVE FUELED VEHICLES	5318	10,000		78,615	
TOTAL		10,000		78,615	
<u>MEASURE R FUND 23</u>					
RESIDENTIAL STREET RESURFACING	5170	224,240	149,032	214,793	
TRAFFIC SIGNAL IMPROVEMENTS	5171				
TOTAL		224,240	149,032	214,793	

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

EXPENDITURES/EXPENSES SUMMARY		2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
<u>MEASURE W, FUND 24</u>						
SAFE CLEAN WATER	4461	223,967	134,336	155,156	160,000	164,000
SAFE CLEAN WATER	4611	18,609	1,194	18,182	20,000	20,000
TOTAL		242,577	135,530	173,338	180,000	184,000
<u>MEASURE M, FUND 26</u>						
STREET RESURFACING PROJECT	5117	254,139	168,903		323,134	
NEW SUB REGIONAL FUNDS	5148	146,814	188,092	30,697	3,351	2,998,814
TOTAL		400,953	356,995	30,697	326,485	2,998,814
<u>PROP A PARKS FUND 32</u>						
HOWLETT PARK PATHWAYS	5232	250,830				
TOTAL		250,830				
<u>CA PARKS SPEC GRANT FUND 36</u>						
NATURE CENTER PROJECT	5276				960,000	240,000
TOTAL					960,000	240,000
<u>SG-LLA RMC FUND 37</u>						
NATURE CENTER PROJECT	5277				70,700	353,500
TOTAL					70,700	353,500
<u>LA COUNTY SUP DIST 4 FUND 38</u>						
NATURE CENTER PROJECT	5278					500,000
TOTAL						500,000
<u>CDBG-CV COVID FUND 41</u>						
COVID GRANT	4360	7,714				
TOTAL		7,714				
<u>PEPPERTREE FUND 95</u>						
PEPPERTREE FOUNDATION	4675	28,999	23,769	38,569	39,000	39,000
SPECIAL PROJECTS	5231	12,730	34,416	7,825	25,000	30,000
TOTAL		41,729	58,185	46,394	64,000	69,000
<u>TRAFFIC MITIGATION MEASURE FUND 98</u>						
TRAFFIC MITIGATION	5135				109,584	603,000
TOTAL					109,584	603,000
TOTAL OPERATIONS		635,373	533,240	616,544	724,651	724,979
TOTAL CAPITAL PROJECTS		2,260,229	1,239,235	430,928	2,923,576	5,996,148
TOTAL SPECIAL FUNDS		2,895,602	1,772,475	1,047,472	3,648,228	6,721,127
GRAND TOTAL, ALL FUNDS		12,576,662	12,169,971	13,616,254	15,455,791	19,615,981

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



EXHIBIT C			
City of Rolling Hills Estates SOURCES and USES	General Fund	Special Revenue Funds	Total
FY 2022-23			
SOURCES			
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
Total Revenues	10,780,891	1,921,936	12,702,827
USES			
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
Operations Expenditures	9,111,945	635,373	9,747,317
PERS UAL Payment			
Capital Projects	569,115	2,260,229	2,829,344
Total Expenditures	9,681,060	2,895,602	12,576,662
Net Change	1,099,831	(973,665)	126,166
Transfer In/(Out)			
Fund Balance/RE - 7/1/22	3,851,886	2,460,709	6,312,595
Fund Balance/RE - 6/30/23	4,951,717	1,487,044	6,438,761
OPERATING RESULTS:			
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)
RESULTS AFTER ADD-BACKS	1,668,946	1,286,564	2,955,510
SUBTOTALS BEFORE SPECIALS	1,668,946	1,286,564	2,955,510
Special Project	80,000		80,000
LAIF FMV	126,978		126,978
NET OPERATING RESULTS (\$)	1,875,924	1,286,564	3,162,488
Net Operating Results (%) as a % of Revenues	17%	67%	25%

EXHIBIT C (Continued) Special Funds																						
City of Rolling Hills Estates SOURCES and USES		Park Facilities	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	
SOURCES																						
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																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			388,667
Total Revenues		333,640	215,291	185,537	13,552	14,112	27,049	21,022	214,555	183,359	23,595	136,206	176,290	230,794			7,882	43,897	56,166	24,213	14,775	1,921,936
USES																						
Legislative																						
Administration/Support																						
Public Safety						20,000												7,714				27,714
Public Works		168,148							167,935				223,967									560,051
Community Development																						
Community Services												18,609								28,999		47,608
Operations Expenditures		168,148				20,000			167,935				242,577					7,714		28,999		635,373
PERS UAL Payment																						
Capital Projects		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
Total Expenditures		758,677	168,148	270,000	13,632	20,000	1,626	18,555	167,935	298,987	10,000	224,240	242,577	400,953	250,830		7,714		41,729			2,895,602
Net Change		(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	(973,665)
Transfer In/(Out)		(44,529)														44,529						
Fund Balance/RE - 7/1/22		1,457,128	81,232	197,898	(1,055)	(4,311)	91,854	(2,429)	73,247	266,072	130,794	171,094	146,434	107,470	(6,357)	(44,529)	(168)	(7,821)	52,934	207,211	(455,989)	2,460,709
Fund Balance/RE - 6/30/23		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)	1,487,044

EXHIBIT D			
City of Rolling Hills Estates			
SOURCES and USES			
FY 2023-24	General Fund	Special Revenue Funds	Total
SOURCES			
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
Total Revenues	10,384,556	2,116,736	12,501,292
USES			
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
Operations Expenditures	9,309,566	533,240	9,842,806
PERS UAL Payment	300,000		300,000
Capital Projects	647,749	1,239,235	1,886,984
Pear Tree Lane	140,181		140,181
Total Expenditures	10,397,495	1,772,475	12,169,971
Net Change	(12,939)	344,260	331,321
Transfer In/(Out)	22,661	(22,661)	
Fund Balance/RE - 7/1/23	4,951,717	1,487,041	6,438,758
Fund Balance/RE - 6/30/24	4,961,439	1,808,640	6,770,079
OPERATING RESULTS:			
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)
RESULTS	942,491	1,583,496	2,525,986
SUBTOTALS BEFORE SPECIALS	942,491	1,583,496	2,525,986
Special Project LAIF FMV			
NET OPERATING RESULTS (\$)	942,491	1,583,496	2,525,986
Net Operating Results (%) as a % of Revenues	9%	75%	20%

EXHIBIT D		(Continued) Special Funds																		
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	
SOURCES																				
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
Total Revenues	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	
USES																				
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
Operations Expenditures		178,923			15,000			180,018		65,000		135,530				23,769				598,240
PERS UAL Payment																				
Capital Projects	409,920		204,906			26,577	20,445		36,944		149,032		356,995			34,416				1,239,235
Pear Tree Lane																				
Total Expenditures	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
Net Change	(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
Transfer In/(Out)	(8,187)			1,135								12,899		8,187	(36,695)					(22,661)
Fund Balance/RE - 7/1/23	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
Fund Balance/RE - 6/30/24	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

EXHIBIT E			
City of Rolling Hills Estates			
SOURCES and USES			
FY 2024-25	General Fund	Special Revenue Funds	Total
SOURCES			
TAXES	7,707,653		7,707,653
LICENSES/PERMITS	1,558,812	7,431	1,566,243
REV FROM OTHER AGENCIES	1,948,164	1,505,747	3,453,911
CHARGES FOR SVCS	479,123		479,123
FINES/FORFEITURES	27,020	8,933	35,953
USE OF MONEY/PROPERTY	502,971	122,817	625,788
OTHER REVENUES	316,851	110,859	427,710
Total Revenues	12,540,594	1,755,787	14,296,381
USES			
Legislative	279,128		279,128
Administration/Support	2,842,936		2,842,936
Public Safety	3,001,613	39,952	3,041,565
Public Works	935,222	519,841	1,455,063
Community Development	1,495,475		1,495,475
Community Services	2,063,698	56,751	2,120,450
Operations Expenditures	10,618,072	616,544	11,234,617
Capital Projects	1,950,709	430,928	2,381,637
Total Expenditures	12,568,782	1,047,472	13,616,254
Net Change	(28,188)	708,315	680,127
Transfers In/(Out)			
Fund Balance/RE - 7/1/24	4,961,439	1,718,640	6,680,079
Fund Balance/RE - 6/30/25	4,933,251	2,426,955	7,360,206
	(4,331)		
OPERATING RESULTS:			
Total Revenues	12,540,594	1,755,787	14,296,381
Less: Special Operating Revenues	(1,736,145)		(1,736,145)
Less: Operations Expenditures	(10,618,072)	(616,544)	(11,234,617)
RESULTS	186,377	1,139,243	1,325,619
SUBTOTALS BEFORE SPECIALS			
Special Project	64,000		64,000
NET OPERATING RESULTS (\$)	250,377	1,139,243	1,389,619
Net Operating Results (%) as a % of Revenues	2%	65%	10%

EXHIBIT E		(Continued) Special Funds																
City of Rolling Hills Estates SOURCES and USES		Park Facilities	State GT	State RMRA	TDA Local Trans	Traffic Safety	PEG Fees	CDBG Funds	PROP A Transit Imp	PROP C	AQMD AB 2766	Measure R	Measure W	Measure M	Pepper Tree	Traffic Measure	General Plan	Special Revenue TOTAL
FY 2024-25		10	11	12	13	14	16	17	18	19	20	23	24	26	95	98	99	
SOURCES																		
TAXES																		
LICENSES/PERMITS																		
REV FROM OTHER AGENCIES			241,902	231,768				20,130	221,612	272,822	11,375	137,841	174,065	194,231		6,118	1,313	7,431
CHARGES FOR SVCS																		
FINES/FORFEITURES																		
USE OF MONEY/PROPERTY		22,837	9,567	9,130		8,933	4,757		8,303	16,672	7,834	5,818	6,317	1,246	3,430	26,905		122,817
OTHER REVENUES		31,594					22,408								56,857			110,859
Total Revenues		54,431	251,470	240,899		8,933	27,165	20,130	229,915	289,494	19,209	143,659	180,383	195,477	60,287	33,023	1,313	1,755,787
USES																		
Legislative																		
Administration/Support																		
Public Safety																		
Public Works			174,007			39,952			190,678				155,156					519,841
Community Development																		
Community Services																		
Operations Expenditures			174,007			39,952			190,678				173,338		38,569			616,544
Capital Projects		272,424					11,107	22,248		86,627				30,697	7,825			430,928
Total Expenditures		272,424	174,007			39,952	11,107	22,248	190,678	86,627			173,338	30,697	46,394			1,047,472
Net Change		(217,993)	77,463	240,899		(31,019)	16,058	(2,118)	39,238	202,867	19,209	143,659	7,045	164,779	13,893	33,023	1,313	708,315
Transfers In/(Out)																		
Fund Balance/RE - 7/1/24		683,536	189,503	124,610		(11,569)	117,628	(197)	165,319	304,452	102,022	72,896	136,064	(71,242)	73,116	270,365	(437,863)	1,718,640
Fund Balance/RE - 6/30/25		465,543	266,966	365,509		(42,588)	133,686	(2,315)	204,556	507,319	121,231	216,555	143,109	93,537	87,009	303,388	(436,549)	2,426,956

EXHIBIT F			
City of Rolling Hills Estates SOURCES and USES	General Fund	Special Revenue Funds	Total
FY 2025-26			
SOURCES			
TAXES	7,980,056		7,980,056
LICENSES/PERMITS	1,304,500	7,000	1,311,500
REV FROM OTHER AGENCIES	720,000	3,053,502	3,773,502
CHARGES FOR SVCS	439,021		439,021
FINES/FORFEITURES	21,000	10,000	31,000
USE OF MONEY/PROPERTY	524,000	98,500	622,500
OTHER REVENUES	546,395	479,925	1,026,320
Total Revenues	11,534,972	3,648,927	15,183,899
USES			
Legislative	365,241		365,241
Administration/Support	3,044,196		3,044,196
Public Safety	3,319,160	10,000	3,329,160
Public Works	1,128,184	655,651	1,783,836
Community Development	1,499,925		1,499,925
Community Services	2,079,856	59,000	2,138,856
Operations Expenditures	11,436,563	724,651	12,161,215
PERS UAL Payment			
Capital Projects	371,000	2,923,576	3,294,576
Total Expenditures	11,807,563	3,648,228	15,455,791
Net Change	(272,591)	699	(271,892)
Transfer In/(Out)			
Fund Balance/RE - 7/1/25	4,933,251	2,438,341	7,371,592
Fund Balance/RE - 6/30/26	4,660,660	2,439,040	7,099,700
OPERATING RESULTS:			
Total Revenues	11,534,972	3,648,927	15,183,899
Less: Special Operating Revenues			
Less: Operations Expenditures	(11,436,563)	(724,651)	(12,161,215)
RESULTS	98,409	2,924,276	3,022,684
SUBTOTALS BEFORE SPECIALS			
Special Projects	55,607		55,607
Emergency Plan	163,000		163,000
NET OPERATING RESULTS (\$)	317,016	2,924,276	3,241,292
Net Operating Results (%) as a % of Revenues	3%	80%	21%

EXHIBIT F		(Continued) Special Funds																		
City of Rolling Hills Estates SOURCES and USES	Park Facilities Fees	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	CA Parks Grant	SG-LLA RMC	LA County Sup Dist 4	Pepper Tree	Traffic Measure	General Plan	Special Revenue TOTAL
FY 2025-26	10	11	12	13	14	16	17	18	19	20	23	24	26	36	37	38	95	98	99	TOTAL
SOURCES																				
TAXES																				
LICENSES/PERMITS																		6,000	1,000	7,000
REV FROM OTHER AGENCIES		247,891	231,130	6,829			21,773	220,754	183,109	20,000	137,332	174,100	279,884	960,000	70,700	500,000				3,053,502
CHARGES FOR SVCS					10,000															10,000
FINES/FORFEITURES																				
USE OF MONEY/PROPERTY	25,000	7,000	5,500			3,500		5,000	9,000	5,000	4,000	4,000					3,500	27,000		98,500
OTHER REVENUES	394,925					25,000											60,000			479,925
Total Revenues	419,925	254,891	236,630	6,829	10,000	28,500	21,773	225,754	192,109	25,000	141,332	178,100	279,884	960,000	70,700	500,000	63,500	33,000	1,000	3,648,927
USES																				
Legislative																				
Administration/Support																				
Public Safety					10,000															10,000
Public Works		285,000						210,651				160,000								655,651
Community Development																				
Community Services												20,000					39,000			59,000
Operations Expenditures		285,000			10,000			210,651				180,000					39,000			724,651
PERS UAL Payment																				
Capital Projects	295,500		356,495	8,681		25,000	21,773		430,950	78,615	214,793		326,485	960,000	70,700		25,000	109,584		2,923,576
Total Expenditures	295,500	285,000	356,495	8,681	10,000	25,000	21,773	210,651	430,950	78,615	214,793	180,000	326,485	960,000	70,700		64,000	109,584		3,648,228
Net Change	124,425	(30,109)	(119,865)	(1,852)		3,500		15,103	(238,841)	(53,615)	(73,461)	(1,900)	(46,601)			500,000	(500)	(76,584)	1,000	699
Transfer In/(Out)																				
Fund Balance/RE - 7/1/25	465,543	266,966	365,509		(42,588)	133,686	(2,315)	204,556	507,319	132,616	216,555	143,109	93,537				87,009	303,388	(436,549)	2,438,341
Fund Balance/RE - 6/30/26	589,968	236,857	245,644	(1,852)	(42,588)	137,186	(2,315)	219,659	268,478	79,001	143,094	141,209	46,936			500,000	86,509	226,804	(435,549)	2,439,040

EXHIBIT G			
City of Rolling Hills Estates			
SOURCES and USES			
FY 2026-27	General Fund	Special Revenue Funds	Total
SOURCES			
TAXES	8,243,506		8,243,506
LICENSES/PERMITS	1,704,500	7,000	1,711,500
REV FROM OTHER AGENCIES	1,220,000	4,534,945	5,754,945
CHARGES FOR SVCS	488,500		488,500
FINES/FORFEITURES	21,000	10,000	31,000
USE OF MONEY/PROPERTY	535,500	98,500	634,000
OTHER REVENUES	371,500	812,111	1,183,611
LAIF FMV GAIN/LOSS			
Total Revenues	12,584,506	5,462,556	18,047,062
USES			
Legislative	487,382		487,382
Administration/Support	3,283,496		3,283,496
Public Safety	3,301,726	10,000	3,311,726
Public Works	1,646,170	655,979	2,302,148
Community Development	1,567,840		1,567,840
Community Services	2,133,240	59,000	2,192,240
Operations Expenditures	12,419,854	724,979	13,144,833
Capital Projects	475,000	5,996,148	6,471,148
Total Expenditures	12,894,854	6,721,127	19,615,981
Net Change	(310,348)	(1,258,571)	(1,568,919)
Transfers In/(Out)			
Fund Balance/RE - 7/1/26	4,660,660	2,439,040	7,099,700
Fund Balance/RE - 6/30/27	4,350,312	1,180,470	5,530,782
OPERATING RESULTS:			
Total Revenues	12,584,506	5,462,556	18,047,062
Less: Special Operating Revenues			
Less: Operations Expenditures	(12,419,854)	(724,979)	(13,144,833)
RESULTS	164,652	4,737,577	4,902,229
SUBTOTALS BEFORE SPECIALS			
Special Project	14,000		14,000
	200,000		200,000
NET OPERATING RESULTS (\$)	378,652	4,737,577	5,116,229
Net Operating Results (%) as a % of Revenues	3%	87%	28%

EXHIBIT G		(Continued) Special Funds																				
City of Rolling Hills Estates SOURCES and USES		Park Facilities	State GT	State RMRA	PROP A Local		Traffic Safety	PEG Fees	CDBG Funds	Transit Imp	PROP C	AQMD AB 2766	Measure R	Measure W	Measure M	CA Parks Grant	SG-LLA RMC	LA County Sup Dist 4	Pepper Tree	Traffic Measure	General Plan	Special Revenue TOTAL
FY 2026-27		10	11	12	13	14	16	17	18	19	20	23	24	26	36	37	38	95	98	99		
SOURCES																						
TAXES																						
LICENSES/PERMITS																				6,000	1,000	7,000
REV FROM OTHER AGENCIES			251,538	240,424	7,199			19,834	227,377	307,605	20,000	139,204	164,000	3,157,764								4,534,945
CHARGES FOR SVCS						10,000																10,000
FINES/FORFEITURES																						
USE OF MONEY/PROPERTY		25,000	7,000	5,500			3,500		5,000	9,000	5,000	4,000	4,000					3,500	27,000			98,500
OTHER REVENUES		734,561					25,000												52,550			812,111
LAIF FMV GAIN/LOSS																						
Total Revenues		759,561	258,538	245,924	7,199	10,000	28,500	19,834	232,377	316,605	25,000	143,204	168,000	3,157,764					56,050	33,000	1,000	5,462,556
USES																						
Legislative																						
Administration/Support																						
Public Safety						10,000																10,000
Public Works			275,000						216,979				164,000									655,979
Community Development																						
Community Services													20,000						39,000			59,000
Operations Expenditures			275,000			10,000			216,979				184,000						39,000			724,979
Capital Projects		1,226,000					25,000	19,834						2,998,814	240,000	353,500	500,000	30,000	603,000			5,996,148
Total Expenditures		1,226,000	275,000			10,000	25,000	19,834	216,979				184,000	2,998,814	240,000	353,500	500,000	69,000	603,000			6,721,127
Net Change		(466,439)	(16,462)	245,924	7,199		3,500		15,398	316,605	25,000	143,204	(16,000)	158,950	(240,000)	(353,500)	(500,000)	(12,950)	(570,000)	1,000		(1,258,571)
Transfers In/(Out)																						
Fund Balance/RE - 7/1/26		589,968	236,857	245,644	(1,852)	(42,588)	137,186	(2,315)	219,659	268,478	79,001	143,094	141,209	46,936			500,000	86,509	226,804	(435,549)		2,439,040
Fund Balance/RE - 6/30/27		123,529	220,395	491,568	5,347	(42,588)	140,686	(2,315)	235,057	585,083	104,001	286,298	125,209	205,886	(240,000)	(353,500)		73,559	(343,196)	(434,549)		1,180,470

CITY OF ROLLING HILLS ESTATES



EXHIBIT H

FUND BALANCE POLICY ANALYSIS
GENERAL FUND ONLY

	Exhibit D Actual Year Ending June 30, 2024	Exhibit E Actual Year Ending June 30, 2025	Exhibit F Estimated Year Ending June 30, 2026	Exhibit G Proposed Year Ending June 30, 2027	
Fund Balances:	4,961,439	4,933,251	4,660,660	4,350,312	Fund Balances:
Nonspendable:					Nonspendable:
Advance to Other Funds					Advance to Other Funds
Inventories	13,413	13,064	10,000	10,000	Inventories
Restricted for:					Restricted for:
Maint. of Hawthorne Canyon	10,000	10,000	10,000	10,000	Maint. of Hawthorne Canyon
Assigned to:					Assigned to:
Equipment	660,000	600,000	510,000	300,000	Equipment
Capital Projects Replacement	950,000	850,000	570,000	325,000	Capital Projects Replacement
Capital Projects	900,000	710,000	600,000	500,000	Capital Projects
PERS UAL	100,000	100,000	100,000	100,000	PERS UAL
ALPR Replacement Fund					ALPR Replacement Fund
Unassigned:					Unassigned:
Contingency Reserve	1,128,026	1,450,187	1,660,660	1,905,312	Contingency Reserve
Emergency Reserve	1,200,000	1,200,000	1,200,000	1,200,000	Emergency Reserve
Total Unassigned	2,328,026	2,650,187	2,860,660	3,105,312	Total Unassigned
Total Fund Balances	4,961,439	4,933,251	4,660,660	4,350,312	Total Fund Balances
Operating Expenditures	9,309,566	10,618,072	11,436,563	12,419,854	Operating Expenditures
% of Operating Expenditures*	25.0%	25.0%	25.0%	25.0%	% of Operating Expenditures*

*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 2026 – 2027

This Year's Limit: \$25,339,433
Amount under Limit: \$17,871,566

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 2026-2027 has been calculated to be \$25,339,433, which is \$17,871,566 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



“DEPARTMENTS”



“Administrative Services”

**City of Rolling Hills Estates
Summary**

Function					
Legislative					
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
TOTAL PERSONNEL	74,209	75,728	75,497	79,512	80,382
TOTAL MATERIALS & OPS	201,101	208,571	203,631	285,729	407,000
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL FUNCTION	275,310	284,300	279,128	365,241	487,382

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
Legislative	City Council	4110

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
Legislative	City Council					4110
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed	
PERSONNEL						
401 Wages - Full Time	9,623	10,424	10,967	11,478	11,823	
405 Wages - Overtime						
410 Benefits	1,244	1,251	1,322	1,341	1,366	
TOTAL PERSONNEL	10,867	11,675	12,289	12,819	13,189	
MATERIALS & OPERATIONS						
420 Materials & Supplies	2,324	2,196	594	2,500	2,500	
463 Mileage	603	1,378	1,304	1,000	1,000	
470 Travel & Meetings	31,279	23,972	24,565	25,000	25,000	
472 Dues & Memberships	24,451	25,938	26,755	28,279	29,000	
TOTAL MATERIALS & OPS	58,657	53,484	53,218	56,779	57,500	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	69,524	65,159	65,508	69,598	70,689	
FUND SOURCE						
01 General Fund 4110	69,524	65,159	65,508	69,598	70,689	
TOTAL	69,524	65,159	65,508	69,598	70,689	

City of Rolling Hills Estates

Function	Activity Title	Activity
Legislative	Planning Commission	4120

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
Legislative	Planning Commission					4120
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed	
PERSONNEL						
401 Wages - Full Time	28,056	28,268	27,069	28,970	29,084	
405 Wages - Overtime	3					
410 Benefits	7,466	8,028	7,910	8,230	7,202	
TOTAL PERSONNEL	35,526	36,297	34,979	37,200	36,286	
MATERIALS & OPERATIONS						
430 Contractual Services						
463 Mileage	79					
470 Travel & Meetings			83			
TOTAL MATERIALS & OPS	79	0	83	0	0	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	35,604	36,297	35,062	37,200	36,286	
FUND SOURCE						
01 General Fund	35,604	36,297	35,062	37,200	36,286	
TOTAL	35,604	36,297	35,062	37,200	36,286	

City of Rolling Hills Estates

Function	Activity	Code
Legislative	Parks and Activities Commission	4130

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
Legislative	Parks and Activities Commission				4130
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
PERSONNEL					
401 Wages - Full Time	21,221	21,431	22,549	23,603	24,312
410 Benefits	6,595	6,325	5,679	5,890	6,595
TOTAL PERSONNEL	27,817	27,756	28,228	29,493	30,907
MATERIALS & OPERATIONS					
470 Travel & Meetings	1,212	925	761	1,300	1,350
472 Dues & Memberships	865	705	705	1,000	1,000
TOTAL MATERIALS & OPS	2,077	1,630	1,466	2,300	2,350
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	29,894	29,386	29,694	31,793	33,257
FUND SOURCE					
01 General Fund	29,894	29,386	29,694	31,793	33,257
TOTAL	29,894	29,386	29,694	31,793	33,257

City of Rolling Hills Estates

Function	Activity Title	Activity
Legislative	City Attorney	4140

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, 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

Function	Activity Title	Activity
Legislative	City Clerk	4150

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
Legislative	City Clerk					4150
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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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	2,500
472 Dues & Memberships				500	500

TOTAL MATERIALS & OPS	1,380	75	250	14,650	45,150
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	1,380	75	250	14,650	45,150
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FUND SOURCE

01 General Fund	1,380	75	250	14,650	45,150
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TOTAL	1,380	75	250	14,650	45,150
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**City of Rolling Hills Estates
Summary**

Function					
Administration & Support					
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
TOTAL PERSONNEL	1,730,842	1,988,570	1,879,300	2,017,806	2,157,180
TOTAL MATERIALS & OPS	797,781	887,950	960,361	1,019,890	1,119,816
TOTAL CAPITAL OUTLAY	4,943	2,717	3,275	6,500	6,500
TOTAL FUNCTION	2,533,566	2,879,237	2,842,936	3,044,196	3,283,496

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
Administration & Support	City Manager	4210

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, such as ADA consultant, grant writing and grant administration.
- 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
Administration & Support	City Manager					4210
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed	
PERSONNEL						
401 Wages - Full Time	513,094	500,330	550,958	568,635	587,474	
402 Wages - Part Time	72,321	64,701	70,273	60,413	59,966	
405 Wages - Overtime	164	1,550	770			
410 Benefits	111,341	113,929	123,210	130,601	147,390	
TOTAL PERSONNEL	696,921	680,511	745,211	759,649	794,830	
MATERIALS & OPERATIONS						
420 Materials & Supplies	398	851	608	500	500	
430 Contractual Services	1,590	10,213	60,415	15,000	15,000	
438 Records Management Serv	13,209	14,544	19,235			
463 Mileage	396	165		400	400	
470 Travel & Meetings	15,139	19,272	17,361	17,500	17,500	
472 Dues & Memberships	4,677	6,130	6,130	5,500	5,500	
TOTAL MATERIALS & OPS	35,409	51,175	103,749	38,900	38,900	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	732,329	731,686	848,960	798,549	833,730	
FUND SOURCE						
01 General Fund	732,329	731,686	848,960	798,549	833,730	
TOTAL	732,329	731,686	848,960	798,549	833,730	

City of Rolling Hills Estates

Function	Activity	Code
Administration & Support	Central Services/Facilities Ops	4220

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, 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
Administration & Support	Central Services/Facilities Ops				4220
	2022-23	2023-24	2024-25	2025-26	2026-27
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed
PERSONNEL					
TOTAL PERSONNEL	0	0	0	0	0
MATERIALS & OPERATIONS					
420 Materials & Supplies	32,444	26,094	32,369	26,000	26,000
430 Contractual Services	55,047	66,437	73,007	80,000	80,000
434 Repairs & Maint. Services	44,829	45,913	32,558	40,000	40,000
435 Building Maint. & Repair	39,720	52,161	43,587	40,000	40,000
439 Software & Maintenance	53,813	62,945	88,289	90,000	95,000
440 Property Insurance	32,889	40,731	41,505	37,070	35,484
441 Liability Insurance	131,398	145,399	162,569	200,868	287,238
443 Gov. Crime Insurance	912	957	1,002	1,105	1,171
450 Phones & Internet	76,625	58,233	41,623	45,000	45,000
451 Water Utility	10,190	7,728	12,623	10,000	10,000
452 Electric Utility	51,566	66,945	69,632	66,000	66,000
475 Postage	141	300	352	500	500
478 Equipment Rental	7,108	9,021	6,019	6,000	6,000
TOTAL MATERIALS & OPS	536,681	582,864	605,136	642,543	732,393
CAPITAL OUTLAY					
484 Office Furniture, Etc.	988	758	1,500	1,500	1,500
485 IT & Special Equipment	3,955	1,959	1,775	5,000	5,000
TOTAL CAPITAL OUTLAY	4,943	2,717	3,275	6,500	6,500
TOTAL ACTIVITY	541,624	585,580	608,411	649,043	738,893
FUND SOURCE					
01 General Fund	541,624	585,580	608,411	649,043	738,893
TOTAL	541,624	585,580	608,411	649,043	738,893

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Administrative Services	4230

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
Administration & Support	Administrative Services					4230
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed	
PERSONNEL						
401 Wages - Full Time	378,645	386,680	404,916	426,726	430,969	
402 Wages - Part Time						
405 Wages - Overtime	2,312	1,180	1,442	2,500	3,000	
410 Benefits	112,206	114,367	120,112	122,844	137,730	
TOTAL PERSONNEL	493,163	502,228	526,469	552,070	571,698	
MATERIALS & OPERATIONS						
420 Materials & Supplies	946	181	1,239	1,000	1,000	
430 Contractual Services	120,592	106,247	110,645	168,000	150,000	
439 Software & Maintenance	825	34,916	41,177	45,000	45,000	
463 Mileage	1,769	338	2,118	2,000	2,000	
470 Travel & Meetings	8,291	8,994	8,361	10,000	11,000	
472 Dues & Memberships	1,289	1,099	1,029	1,200	1,300	
TOTAL MATERIALS & OPS	133,712	151,776	164,569	227,200	210,300	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	626,875	654,003	691,039	779,270	781,998	
FUND SOURCE						
01 General Fund	626,875	654,003	691,039	779,270	781,998	
TOTAL	626,875	654,003	691,039	779,270	781,998	

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Personnel Administration	4240

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
Administration & Support	Personnel Administration					4240
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed	
PERSONNEL						
401 Wages - Full Time	89,331	90,811	95,333	99,803	103,028	
410 Benefits	426,749	689,465	485,163	577,989	658,069	
TOTAL PERSONNEL	516,080	780,276	580,496	677,792	761,097	
MATERIALS & OPERATIONS						
420 Materials & Supplies	428	280	433	500	500	
430 Contractual Services	7,472	6,668	6,111	15,000	15,000	
470 Travel & Meetings	5,364	529	512	3,000	3,000	
471 Tuition Reimbursement	4,000	4,000	2,000	2,000	4,000	
472 Dues & Memberships	154	100	100	250	250	
476 Advertising	65		428	250	250	
TOTAL MATERIALS & OPS	17,483	11,577	9,584	21,000	23,000	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	533,563	791,854	590,080	698,792	784,097	
FUND SOURCE						
01 General Fund	533,563	791,854	590,080	698,792	784,097	
TOTAL	533,563	791,854	590,080	698,792	784,097	

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Public Information	4250

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, including the City's 70th anniversary celebration.
- 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
Administration & Support	Public Information					4250
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed	
PERSONNEL						
401 Wages - Full Time	19,851	20,180	21,185	22,178	22,895	
410 Benefits	4,827	5,375	5,938	6,117	6,659	
TOTAL PERSONNEL	24,679	25,555	27,123	28,295	29,554	
MATERIALS & OPERATIONS						
420 Materials & Supplies	1,005	1,833	232	2,000	2,000	
430 Contractual Services	21,709	13,041	11,538	25,000	50,000	
470 Travel & Meetings	695	1,096		1,000	1,000	
472 Dues & Memberships		275	275	600	600	
475 Postage						
TOTAL MATERIALS & OPS	23,408	16,244	12,046	28,600	53,600	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	48,087	41,800	39,169	56,895	83,154	
FUND SOURCE						
01 General Fund	48,087	41,800	39,169	56,895	83,154	
TOTAL	48,087	41,800	39,169	56,895	83,154	

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Employee Benefits	4260

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 (CalPERS).
- 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, 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
Administration & Support	Employee Benefits					4260
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed	
PERSONNEL						
410 Benefits	(628,217)	(680,592)	(757,039)	(712,807)	(823,657)	
412 Employer Share Retirement	202,274	242,304	263,258	258,946	249,477	
413 Worker's Compensation	50,160	46,979	49,266	51,544	54,212	
414 Group Health Insurance	291,411	302,591	351,347	308,431	423,456	
415 Life Insurance	5,784	6,356	6,908	7,183	7,669	
416 Disability Insurance	13,197	14,451	15,985	17,658	18,584	
417 Unemployment Insurance	4,674	399		1,000	1,000	
418 Medicare	33,917	38,712	41,474	45,245	46,460	
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	
TOTAL PERSONNEL	0	0	0	0	0	0
MATERIALS & OPERATIONS						
TOTAL MATERIALS & OPS	0	0	0	0	0	0
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL ACTIVITY	0	0	0	0	0	0
FUND SOURCE						
01 General Fund						
TOTAL	0	0	0	0	0	0

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Equipment	4279

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
Administration & Support	Equipment					4279
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

420 Materials & Supplies	6,065	4,384	7,624	5,000	5,000
442 Auto Comp/Coll Insurance	1,516	1,714	1,645	1,647	1,623
461 Equipment Maintenance	18,954	47,828	30,311	30,000	30,000
462 Gas and Oil	24,553	20,388	25,697	25,000	25,000

TOTAL MATERIALS & OPS	51,088	74,314	65,277	61,647	61,623
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	51,088	74,314	65,277	61,647	61,623
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FUND SOURCE

01 General Fund (4279)	51,088	74,314	65,277	61,647	61,623
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TOTAL	51,088	74,314	65,277	61,647	61,623
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**City of Rolling Hills Estates
Summary**

Function					
Public Safety					
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
TOTAL PERSONNEL	20,061	45,739	59,497	67,608	68,141
TOTAL MATERIALS & OPS	2,545,876	2,730,596	2,982,068	3,261,552	3,243,585
TOTAL CAPITAL OUTLAY	0	140,181	0	0	0
TOTAL FUNCTION	2,565,937	2,916,516	3,041,565	3,329,160	3,311,726

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
Public Safety	Patrol Services	4310

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 Palos Verdes Peninsula Regional Service costs. Provides funding for law enforcement services to include Deputies, Special Assignment, motor, MDC, CORE, and other special assignments such as special event detail, firework and retail crime suppression.
- 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
Public Safety	Animal Control	4330

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
Public Safety	Animal Control					4330
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

430 Contractual Services	22,326	28,504	30,684	30,000	30,000
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TOTAL MATERIALS & OPS	22,326	28,504	30,684	30,000	30,000
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	22,326	28,504	30,684	30,000	30,000
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FUND SOURCE

01 General Fund	22,326	28,504	30,684	30,000	30,000
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TOTAL	22,326	28,504	30,684	30,000	30,000
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City of Rolling Hills Estates

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

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
Public Safety	Crossing Guards/Traffic Control				4340/4343
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
PERSONNEL					
402 Wages - Part Time	18,250	17,376	19,390	22,991	22,881
410 Benefits	1,811	1,684	1,849	1,897	1,876
TOTAL PERSONNEL	20,061	19,060	21,238	24,888	24,757
MATERIALS & OPERATIONS					
<u>4343 General Fund</u>					
420 Materials & Supplies					
430 Contractual Services	38,664	40,226	38,735	71,949	75,226
<u>4340 Traffic Safety Fund</u>					
430 Contractual Services	20,000	15,000	39,952	10,000	10,000
TOTAL MATERIALS & OPS	58,664	55,226	78,687	81,949	85,226
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	78,725	74,286	99,926	106,837	109,983
FUND SOURCE					
01 General Fund (4343)	58,725	59,286	59,973	96,837	99,983
14 Traffic Safety Fund (4340)	20,000	15,000	39,952	10,000	10,000
TOTAL	78,725	74,286	99,926	106,837	109,983

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Safety	Emergency Management	4350

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), CalOES/FEMA emergency-related expenses and consultant services for preparedness and hazard mitigation plans, know your zone evacuation platform support.

- 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
Public Safety	Emergency Management					4350
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed	
PERSONNEL						
401 Wages - Full Time		23,601	34,045	38,127	38,740	
410 Benefits		3,078	4,213	4,594	4,644	
TOTAL PERSONNEL	0	26,679	38,259	42,721	43,384	
MATERIALS & OPERATIONS						
420 Materials & Supplies	4,974	3,291	2,211	6,000	6,000	
430 Contractual Services	14,487	9,171	47,555	163,000	18,500	
470 Travel & Meetings				500	500	
TOTAL MATERIALS & OPS	19,462	12,462	49,767	169,500	25,000	
STATE OF EMERGENCY						
483 Peartree Lane		140,181				
TOTAL CAPITAL OUTLAY	0	140,181	0	0	0	
TOTAL ACTIVITY	19,462	179,322	88,025	212,221	68,384	
FUND SOURCE						
01 General Fund	19,462	179,322	88,025	212,221	68,384	
TOTAL	19,462	179,322	88,025	212,221	68,384	

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Safety	CDBG-CV	4360

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
Public Safety	CDBG-CV					4360
Expenditure Classification	2022-23	2023-24	2024-25	2025-26	2026-27	
	Actual	Actual	Actual	Estimated	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

420 Materials & Supplies 7,714

TOTAL MATERIALS & OPS	7,714	0	0	0	0
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	7,714	0	0	0	0
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FUND SOURCE

41 CDBG-CV (4360) 7,714

TOTAL	7,714	0	0	0	0
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**City of Rolling Hills Estates
Summary**

Function					
Public Works					
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
TOTAL PERSONNEL	68,767	66,559	77,015	71,917	78,515
TOTAL MATERIALS & OPS	1,276,879	902,464	1,378,048	1,711,919	2,223,634
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL FUNCTION	1,345,646	969,023	1,455,063	1,783,836	2,302,148

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
Public Works	Street & Sidewalk Repair	4410

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
Public Works	Street & Sidewalk Repair					4410
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

434 Repairs & Maint. Services	38,859	75,000	89,809	85,000	75,000
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TOTAL MATERIALS & OPS	38,859	75,000	89,809	85,000	75,000
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	38,859	75,000	89,809	85,000	75,000
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FUND SOURCE

11 Highway Users Tax Fund	38,859	75,000	89,809	85,000	75,000
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TOTAL	38,859	75,000	89,809	85,000	75,000
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City of Rolling Hills Estates

Function	Activity Title	Activity
Public Works	Highway Safety Improvement	4415

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 \$80,000 (FY 2025-26) and \$170,000 (FY 2026-27).
2. Deep Valley Drive pedestrian crossing project \$188,088 (FY 2025-26).
3. Guardrails replacement/upgrades citywide \$100,000 (FY 2025-26), and \$900,000 (FY 2026-27).

**City of Rolling Hills Estates
Activity Detail**

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

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

430 Contractual Services			57,156	368,100	900,000
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TOTAL MATERIALS & OPS	0	0	57,156	368,100	900,000
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	0	0	57,156	368,100	900,000
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FUND SOURCE

01 General Fund			57,156	368,100	900,000
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TOTAL	0	0	57,156	368,100	900,000
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City of Rolling Hills Estates

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

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
Public Works	Transit Fund 18/Prop A					4450
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed	
PERSONNEL						
401 Wages - Full Time	13,336	10,677	11,343	13,756	14,094	
410 Benefits	2,350	1,866	1,812	3,076	3,251	
TOTAL PERSONNEL	15,686	12,544	13,155	16,832	17,345	
MATERIALS & OPERATIONS						
430 Contractual Services	152,249	167,474	177,523	193,819	199,634	
TOTAL MATERIALS & OPS	152,249	167,474	177,523	193,819	199,634	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	167,935	180,018	190,678	210,651	216,979	
FUND SOURCE						
18 Transit Fund	167,935	180,018	190,678	210,651	216,979	
TOTAL	167,935	180,018	190,678	210,651	216,979	

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Works	Signals & Striping	4451/4454

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
Public Works	Signals & Striping					4451/4454
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

4451 General Fund

430 Contractual Services	209,986	141,280	269,240	165,000	165,000
432 Engineering Services	56,462	45,588	56,544	25,000	25,000
434 Repairs & Maint. Services	92,318	72,158	85,780	80,000	80,000
452 Electric Utility	11,967	13,157	16,729	30,000	30,000

4454 HUTA Fund

432 Engineering Services	9,090	11,215	3,871	50,000	50,000
434 Repairs & Maint. Services	120,199	92,708	80,328	150,000	150,000

TOTAL MATERIALS & OPS	500,021	376,106	512,491	500,000	500,000
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	500,021	376,106	512,491	500,000	500,000
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FUND SOURCE

01 General Fund (4451)	370,732	272,183	428,292	300,000	300,000
11 HUTA Fund (4454)	129,289	103,923	84,199	200,000	200,000

TOTAL	500,021	376,106	512,491	500,000	500,000
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City of Rolling Hills Estates

Function	Activity	Code
Public Works	Stormwater Permit Compliance	4460/4461

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 NPDES¹/TMDL² and Measure W³ 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.

4461

430

GENERAL CONTRACTUAL SERVICES

FY 2025-26 includes low impact development water requirements at George F Canyon Nature Center Project \$100,000 and operations and maintenance (O & M) for Palos Verdes Drive East drywells \$30,000.

FY 2026-27 includes repairs to biofilters at Peter Weber Equestrian Center (PWEC) \$75,000, distributed stormwater retention projects \$157,000, George F Canyon Nature Center project \$25,000, Saddle Road (RHE LAH-IH2 in WMP) \$137,000 project, and the SCW Municipal Program Independent Audit \$11,000.

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
Public Works	Stormwater Permit Compliance				4460/4461
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
PERSONNEL					
401 Wages - Full Time	22,580	22,547	30,626	21,997	24,001
405 Wages - Overtime	33	19			
410 Benefits	5,790	5,895	6,111	4,792	7,614
TOTAL PERSONNEL	28,403	28,460	36,737	26,789	31,615
MATERIALS & OPERATIONS					
<u>4460 General Fund</u>					
430 Contractual Services	361,205	146,688	357,116	350,000	350,000
<u>4461 Measure W</u>					
430 Contractual Services	223,967	134,336	155,156	160,000	164,000
TOTAL MATERIALS & OPS	585,172	281,025	512,272	510,000	514,000
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	613,575	309,485	549,009	536,789	545,615
FUND SOURCE					
01 General Fund (4460)	389,607	175,149	393,853	376,789	381,615
24 Measure W (4461)	223,967	134,336	155,156	160,000	164,000
TOTAL	613,575	309,485	549,009	536,789	545,615

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Works	Solid Waste/Recycling	4625

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
Public Works	Solid Waste/Recycling				4625
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
PERSONNEL					
401 Wages - Full Time	19,851	20,180	21,185	22,178	22,895
410 Benefits	4,827	5,375	5,938	6,117	6,659
TOTAL PERSONNEL	24,679	25,555	27,123	28,295	29,554
MATERIALS & OPERATIONS					
430 Contractual Services	505	2,860	23,798	50,000	30,000
485 IT & Special Equipment	72		5,000	5,000	5,000
TOTAL MATERIALS & OPS	577	2,860	28,798	55,000	35,000
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	25,255	28,415	55,921	83,295	64,554
FUND SOURCE					
01 General Fund	25,255	28,415	55,921	83,295	64,554
TOTAL	25,255	28,415	55,921	83,295	64,554

**City of Rolling Hills Estates
Summary**

Function					
Community Development					
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
TOTAL PERSONNEL	613,251	732,123	950,885	832,375	907,190
TOTAL MATERIALS & OPS	559,997	667,050	544,591	667,550	660,650
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL FUNCTION	1,173,248	1,399,174	1,495,475	1,499,925	1,567,840

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
Community Development	Planning Administration	4510

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 15% 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
Community Development	Planning Administration				4510
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
PERSONNEL					
401 Wages - Full Time	245,349	288,608	588,662	500,380	527,586
402 Wages - Part Time		32,292	160		
405 Wages - Overtime	21				
410 Benefits	60,789	82,788	154,491	113,867	156,563
TOTAL PERSONNEL	306,160	403,688	743,312	614,247	684,149
MATERIALS & OPERATIONS					
420 Materials & Supplies	666	93	3,059	3,000	4,000
430 Contractual Services	68,315	111,604	110,348	222,100	186,200
437 Building Inspection Serv	480,733	501,345	424,117	423,000	423,000
463 Mileage	511	73	22	150	150
470 Travel & Meetings	200	2,176	1,311	3,000	3,000
472 Dues & Memberships	1,003	1,802	1,661	3,500	3,500
TOTAL MATERIALS & OPS	551,428	617,094	540,519	654,750	619,850
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	857,588	1,020,782	1,283,831	1,268,997	1,303,999
FUND SOURCE					
01 General Fund	857,588	1,020,782	1,283,831	1,268,997	1,303,999
TOTAL	857,588	1,020,782	1,283,831	1,268,997	1,303,999

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Development	Advanced Planning	4520

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.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Community Development	Advanced Planning					4520
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed	
PERSONNEL						
401 Wages - Full Time	145,715	147,981	44,309	48,713	49,781	
402 Wages - Part Time		3,588	18			
405 Wages - Overtime	3					
410 Benefits	35,260	38,527	14,086	13,090	15,092	
TOTAL PERSONNEL	180,978	190,096	58,412	61,803	64,873	
MATERIALS & OPERATIONS						
420 Materials & Supplies						
430 Contractual Services	4,121	7,625			30,000	
TOTAL MATERIALS & OPS	4,121	7,625	0	0	30,000	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	185,099	197,721	58,412	61,803	94,873	
FUND SOURCE						
01 General Fund	185,099	197,721	58,412	61,803	94,873	
TOTAL	185,099	197,721	58,412	61,803	94,873	

City of Rolling Hills Estates

Function	Activity	Code
Community Development	Code Administration	4530

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
Community Development	Code Administration				4530
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
PERSONNEL					
401 Wages - Full Time	99,541	109,769	117,700	123,783	125,974
402 Wages - Part Time					
405 Wages - Overtime	5				
410 Benefits	26,568	28,570	31,460	32,542	32,195
TOTAL PERSONNEL	126,114	138,340	149,160	156,325	158,169
MATERIALS & OPERATIONS					
420 Materials & Supplies	274		110	300	300
430 Contractual Services	4,174	42,331	3,842	12,000	10,000
463 Mileage					
470 Travel & Meetings			120	500	500
TOTAL MATERIALS & OPS	4,448	42,331	4,072	12,800	10,800
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	130,561	180,671	153,232	169,125	168,969
FUND SOURCE					
01 General Fund	130,561	180,671	153,232	169,125	168,969
TOTAL	130,561	180,671	153,232	169,125	168,969

**City of Rolling Hills Estates
Summary**

Function					
Community Services					
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
TOTAL PERSONNEL	774,120	793,355	832,003	869,731	908,557
TOTAL MATERIALS & OPS	1,078,003	1,039,295	1,287,074	1,269,125	1,278,183
TOTAL CAPITAL OUTLAY	1,487	2,088	1,372	0	5,500
TOTAL FUNCTION	1,853,610	1,834,737	2,120,450	2,138,856	2,192,240

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
Community Services	Parks & Landscape Maintenance	4610/4611

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
Community Services	Parks & Landscape Maintenance				4610/4611
	2022-23	2023-24	2024-25	2025-26	2026-27
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed
PERSONNEL					
401 Wages - Full Time	315,286	316,007	332,919	366,737	372,035
402 Wages - Part Time	5,571	11,563			
405 Wages - Overtime	10,116		11,721		
410 Benefits	119,030	119,382	123,029	136,145	152,719
TOTAL PERSONNEL	450,003	446,953	467,669	502,882	524,754
MATERIALS & OPERATIONS					
4610 General Fund					
420 Materials & Supplies	26,440	30,953	26,340	38,000	30,000
430 Contractual Services	265,065	278,604	423,766	460,025	474,000
434 Repairs & Maint. Services	53,259	25,797	10,102	31,000	30,000
450 Phones & Internet	3,444	3,521	3,075	3,500	4,000
451 Water Utility	165,543	225,302	301,805	200,000	200,000
452 Electric Utility	7,865	10,561	9,462	8,800	9,000
470 Travel & Meetings	1,895	23		1,000	1,000
474 Grants to Other Agencies		2,500	3,400	4,000	5,000
478 Equipment Rental		602		1,000	1,000
4611 Measure W					
430 Contractual Services	18,609	1,194	18,182	20,000	20,000
TOTAL MATERIALS & OPS	542,121	579,058	796,132	767,325	774,000
CAPITAL OUTLAY					
485 IT & Special Equipment					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	992,124	1,026,011	1,263,801	1,270,207	1,298,754
FUND SOURCE					
01 General Fund (4610)	973,514	1,024,817	1,245,619	1,250,207	1,278,754
24 Measure W (4611)	18,609	1,194	18,182	20,000	20,000
TOTAL	992,124	1,026,011	1,263,801	1,270,207	1,298,754

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Tree Maintenance	4615

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
Community Services	Tree Maintenance					4615
Expenditure Classification	2022-23	2023-24	2024-25	2025-26	2026-27	
	Actual	Actual	Actual	Estimated	Proposed	
PERSONNEL						
401 Wages - Full Time	47,532	42,418	42,330	32,585	32,970	
402 Wages - Part Time	2,154					
405 Wages - Overtime	1,356	75				
410 Benefits	20,348	16,637	16,614	12,769	14,325	
TOTAL PERSONNEL	71,390	59,129	58,944	45,354	47,295	
MATERIALS & OPERATIONS						
420 Materials & Supplies	5,882	4,153	1,278	4,500	4,500	
427 Special/Emer. Services		606	99	13,500	14,000	
430 Contractual Services	237,097	196,668	219,758	206,100	212,283	
TOTAL MATERIALS & OPS	242,979	201,427	221,135	224,100	230,783	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	314,369	260,557	280,079	269,454	278,078	
FUND SOURCE						
01 General Fund	314,369	260,557	280,079	269,454	278,078	
TOTAL	314,369	260,557	280,079	269,454	278,078	

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Bridle Trails	4630

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
Community Services	Bridle Trails					4630
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed	
PERSONNEL						
401 Wages - Full Time	46,502	56,521	61,978	52,950	53,576	
402 Wages - Part Time	223					
405 Wages - Overtime	305	2,344		250	250	
410 Benefits	18,528	22,170	25,554	20,748	23,279	
TOTAL PERSONNEL	65,558	81,035	87,532	73,948	77,105	
MATERIALS & OPERATIONS						
420 Materials & Supplies	6,193	14,821	15,146	12,000	12,000	
478 Equipment Rental		1,196	892	2,500	2,000	
TOTAL MATERIALS & OPS	6,193	16,018	16,037	14,500	14,000	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	71,751	97,053	103,569	88,448	91,105	
FUND SOURCE						
01 General Fund	71,751	97,053	103,569	88,448	91,105	
TOTAL	71,751	97,053	103,569	88,448	91,105	

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Recreation Programs	4640

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
Community Services	Recreation Programs					4640
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed	
PERSONNEL						
401 Wages - Full Time	39,182	44,789	47,130	49,334	50,816	
410 Benefits	15,398	19,068	19,446	20,115	22,764	
TOTAL PERSONNEL	54,579	63,857	66,577	69,449	73,580	
MATERIALS & OPERATIONS						
420 Materials & Supplies						
430 Contractual Services	101,915	73,745	80,358	80,000	82,500	
463 Mileage	376	351		400	400	
470 Travel & Meetings		720	1,474		2,000	
TOTAL MATERIALS & OPS	102,291	74,816	81,832	80,400	84,900	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	156,871	138,673	148,409	149,849	158,480	
FUND SOURCE						
01 General Fund	156,871	138,673	148,409	149,849	158,480	
TOTAL	156,871	138,673	148,409	149,849	158,480	

City of Rolling Hills Estates

Function	Activity	Code
Community Services	Tennis Recreation	4645

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
Community Services	Tennis Recreation				4645
Expenditure Classification	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
PERSONNEL					
401 Wages - Full Time	39,182	44,789	47,130	49,334	50,816
402 Wages - Part Time	51,711	52,336	57,730	79,560	81,946
405 Wages - Overtime					
410 Benefits	20,834	24,439	25,251	26,683	29,482
TOTAL PERSONNEL	111,727	121,563	130,111	155,577	162,244
MATERIALS & OPERATIONS					
420 Materials & Supplies	1,025	1,261	880	2,500	5,000
430 Contractual Services	5,172	5,247	8,953	23,000	15,500
450 Phones & Internet	2,499	2,874	2,301	3,000	3,000
TOTAL MATERIALS & OPS	8,696	9,382	12,133	28,500	23,500
CAPITAL OUTLAY					
485 IT & Special Equipment	1,487	2,088	1,372		5,500
TOTAL CAPITAL OUTLAY	1,487	2,088	1,372	0	5,500
TOTAL ACTIVITY	121,910	133,033	143,616	184,077	191,244
FUND SOURCE					
01 General Fund	121,910	133,033	143,616	184,077	191,244
TOTAL	121,910	133,033	143,616	184,077	191,244

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Special Events	4670

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
Community Services	Special Events					4670
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed	
PERSONNEL						
401 Wages - Full Time	10,611	10,716	11,275	11,802	12,156	
405 Wages - Overtime	0	0	0			
410 Benefits	3,297	3,162	2,839	3,345	3,697	
TOTAL PERSONNEL	13,908	13,878	14,114	15,147	15,853	
MATERIALS & OPERATIONS						
420 Materials & Supplies	8,688	9,388	5,658	15,000	8,500	
430 Contractual Services	59,006	77,240	69,897	68,000	75,000	
474 Grants to Other Agencies	32,500					
476 Advertising		1,694	1,258	1,300	1,500	
TOTAL MATERIALS & OPS	100,194	88,322	76,812	84,300	85,000	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	114,102	102,200	90,926	99,447	100,853	
FUND SOURCE						
01 General Fund	114,102	102,200	90,926	99,447	100,853	
TOTAL	114,102	102,200	90,926	99,447	100,853	

City of Rolling Hills Estates

Function	Activity	Code
Community Services	Pepper Tree Foundation	4674/4675

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
Community Services	Pepper Tree Foundation				4674/4675
Expenditure Classification	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Estimated	Proposed
PERSONNEL 01-4674					
401 Wages - Full Time	5,305	5,358	5,637	5,901	6,078
410 Benefits	1,649	1,581	1,420	1,473	1,649
TOTAL PERSONNEL	6,954	6,939	7,057	7,374	7,727
MATERIALS & OPERATIONS					
95-4675					
420 Materials & Supplies	10,046	9,594	15,572	13,500	13,500
430 Contractual Services	17,152	13,976	21,802	24,000	24,000
476 Advertising	923	199	78	500	500
478 Equipment Rental	878		1,118	1,000	1,000
TOTAL MATERIALS & OPS	28,999	23,769	38,569	39,000	39,000
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	35,954	30,709	45,626	46,374	46,727
FUND SOURCE					
01 General Fund (4674)	6,954	6,939	7,057	7,374	7,727
95 Pepper Tree Fund (4675)	28,999	23,769	38,569	39,000	39,000
TOTAL	35,954	30,709	45,626	46,374	46,727

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Nature Center	4676

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
Community Services	Nature Center					4676
	2022-23	2023-24	2024-25	2025-26	2026-27	
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

420 Materials & Supplies	1,316	1,660	813	1,500	1,500
430 Contractual Services	38,699	38,349	38,224	25,000	25,000
434 Repairs & Maint. Services	642		694	500	500
450 Phones & Internet	2,835	3,171	2,598	2,000	
451 Water Utility	916	1,137	620	1,000	
452 Electric Utility	2,121	2,186	1,476	1,000	

TOTAL MATERIALS & OPS	46,529	46,502	44,423	31,000	27,000
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	46,529	46,502	44,423	31,000	27,000
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FUND SOURCE

01 General Fund	46,529	46,502	44,423	31,000	27,000
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TOTAL	46,529	46,502	44,423	31,000	27,000
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**City of Rolling Hills Estates
Summary**

Function					
Capital Improvements					
Expenditure Classification	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Estimated	Proposed

TOTAL PERSONNEL

TOTAL MATERIALS & OPS

TOTAL CAPITAL OUTLAY 2,829,344 1,886,984 2,381,637 3,294,576 6,471,148

TOTAL FUNCTION 2,829,344 1,886,984 2,381,637 3,294,576 6,471,148

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).

Dapplegray School at PVDN Intersection will be executed in two phases spanning three fiscal years. Phase I (FY 25/26 & 26/27) June 2026 - August 2026; Phase II (FY 26/27 & 27/28) June 2027 – August 2027. In addition to Measure M (Subregional Funds), Traffic Mitigation Fees will be used in FY 25/26 & FY 26/27.

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Public Works				
Activity Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
5103					
Street Resurfacing & Road Improvements (General Fund)					
430 Contractual Services	280,560	135,449	52,868	74,000	100,000
5112					
Street Resurfacing (SBI RMRA, Fund 12)					
430 Contractual Services	270,000	204,906		356,495	
5113					
Street Resurfacing (TDA, Fund 13)					
430 Contractual Services	13,632			8,681	
5117					
Street Resurfacing Project (Measure M, Fund 26)					
430 Contractual Services	254,139	168,903		323,134	
5120					
Street Resurfacing (Prop C, Fund 19)					
430 Contractual Services	298,987	36,944	86,627	430,950	
5135					
Traffic Mitigation Measure (Fund 98)					
430 Contractual Services				109,584	603,000

PAGETOTAL	1,117,318	546,201	139,495	1,302,844	703,000
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(Public Works - Continued on Next Page)

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Public Works (Continued)				
Activity Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
5140					
Curb/Gutter/Sidewalk Improvements (General Fund)					
430 Contractual Services	30,000	7,456	50,000	50,000	50,000
5145					
Storm Drain Repairs & Improvements (General Fund)					
430 Contractual Services	172,370	75,088	1,795,000	150,000	200,000
5148					
Sub Regional Funds (Measure M, Fund 26)					
430 Contractual Services	146,814	188,092	30,697	3,351	2,998,814
5170					
Street Resurfacing (Measure R, Fund 23)					
430 Contractual Services	224,240	149,032		214,793	
5171					
Traffic Signal Improvements (Measure R, Fund 23)					
430 Contractual Services					
5180					
Traffic Signal Improvements (General Fund)					
430 Contractual Services					
5182					
Traffic Signal Improvements (Prop C, Fund 19)					
430 Contractual Services					
PAGE TOTAL					
	573,424	419,668	1,875,697	418,144	3,248,814

(Public Works - Continued on Next Page)

**City of Rolling Hills Estates
Activity Detail**

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

5190					
Community Development Block Grant (CDBG, Fund 17)					
430 Contractual Services	18,555	20,445	22,248	21,773	19,834

TOTAL FUNCTION	1,709,297	986,314	2,037,440	1,742,761	3,971,648
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FUND SOURCE					
01 General Fund	482,930	217,993	1,897,868	274,000	350,000
12 SB1 RMRA	270,000	204,906		356,495	
13 TDA	13,632			8,681	
17 CDBG	18,555	20,445	22,248	21,773	19,834
19 Prop C Transit Fund	298,987	36,944	86,627	430,950	
23 Measure R	224,240	149,032		214,793	
26 Measure M	400,953	356,995	30,697	326,485	2,998,814
98 Traffic Mitigation Measure				109,584	603,000

TOTAL	1,709,297	986,314	2,037,440	1,742,761	3,971,648
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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 Arena 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 and Arena/Equestrian facility improvements 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				
Capital Improvements	Parks & Recreation				
Activity Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
5201					
Brush Clearance (General Fund)					
430 Contractual Services		22,871	14,200	15,000	20,000
5231					
Special Projects (Pepper Tree Fund 95)					
430 Contractual Services	12,730	34,416	7,825	25,000	30,000
5232					
Howlett Park Pathways (Prop. A Fund 32)					
430 Contractual Services	250,830				
5262					
Pepperwood Park / Civic Center (Park Facilities Fees, Fund 10)					
430 Contractual Services	11,567				6,000
5263					
Chandler Park (Park Facilities Fees, Fund 10)					
430 Contractual Services				30,000	
5264					
Howlett Park (Park Facilities Fees, Fund 10)					
430 Contractual Services	120,574	99,028	17,712	25,000	25,000
5265					
Highridge Park (Park Facilities Fees, Fund 10)					
430 Contractual Services	276,043			2,500	5,000
5266					
Park Improvements (Park Facilities Fees, Fund 10)					
430 Contractual Services	84,170			18,000	10,000
PAGETOTAL					
	755,913	156,315	39,737	115,500	96,000

(Parks & Recreation - Continued on Next Page)

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Parks & Recreation (Continued)				
Activity Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
5267					
Nature Center & Taber Grove (Park Facilities Fees, Fund 10)					
430 Contractual Services	161,496	49,842	8,883	200,000	1,000,000
5268					
Peter Weber Equestrian Center (Park Facilities Fees, Fund 10)					
430 Contractual Services		947	23,681	20,000	180,000
5269					
Founders Park (Park Facilities Fees, Fund 10)					
430 Contractual Services	4,828	260,104	222,148		
5270					
Rockbluff Park (Park Facilities Fees, Fund 10)					
430 Contractual Services	100,000				
5276					
Nature Center Project (CA Parks Spec Grant, Fund 36)					
430 Contractual Services				960,000	240,000
5277					
Nature Center Project (SG-LLA RMC, Fund 37)					
430 Contractual Services				70,700	353,500
5278					
Nature Center Project (LA County Sup Dist 4, Fund 38)					
430 Contractual Services					500,000
5280					
Maintenance Equipment (General Fund)					
430 Contractual Services		18,220			
5293					
Communications Radios (General Fund)					
430 Contractual Services			5,387		
PAGE TOTAL					
	266,324	329,112	260,099	1,250,700	2,273,500

(Parks & Recreation - Continued on Next Page)

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Parks & Recreation (Continued)				
Activity Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed

TOTAL FUNCTION	1,022,236	485,427	299,836	1,366,200	2,369,500
FUND SOURCE					
01 General Fund		41,091	19,587	15,000	20,000
10 Park Facilities Fees	758,677	409,920	272,424	295,500	1,226,000
32 Prop. A Parks Grant Fund	250,830				
36 CA Parks Spec Grand				960,000	240,000
37 SG-LLA RMC				70,700	353,500
38 LA County Sup Dist 4					500,000
95 Pepper Tree Fund	12,730	34,416	7,825	25,000	30,000
TOTAL	1,022,236	485,427	299,836	1,366,200	2,369,500

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				
Capital Improvements	Public Improvements				
Activity Title	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Proposed
5302					
Sheriff's ALPR Unit (General Fund)					
430 Contractual Services				62,000	85,000
5303					
City Hall Renovation & Design (General Fund)					
430 Contractual Services	7,601	334,336			
5307					
Computer Network Upgrades (General Fund)					
430 Contractual Services	55,654	32,265	33,254	20,000	20,000
5314					
Vehicle Purchase (General Fund)					
430 Contractual Services	22,930				
5315					
Message Sign (General Fund)					
430 Contractual Services		22,064			
5318					
Vehicle Purchase (AQMD, Fund 20)					
430 Contractual Services	10,000			78,615	
5322					
PEG Fees (Fund 16)					
430 Contractual Services	1,626	26,577	11,107	25,000	25,000
TOTAL FUNCTION					
	97,811	415,242	44,361	185,615	130,000
FUND SOURCE					
01 General Fund	86,185	388,665	33,254	82,000	105,000
16 PEG Fees	1,626	26,577	11,107	25,000	25,000
20 AQMD	10,000			78,615	
TOTAL					
	97,811	415,242	44,361	185,615	130,000



CITY OF ROLLING HILLS ESTATES
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www.RHE.city

