

City of Rolling Hills Estates

State of California



Adopted Budget FY 2023-24

July 1, 2023 - June 30, 2024

Proposed Budget FY 2024-25

July 1, 2024 - June 30, 2025



Prepared by
Administrative Services Department

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



RHE.city

Adopted Budget FY 2023-24
July 1, 2023 – June 30, 2024

Proposed Budget FY 2024-25
July 1, 2024 – June 30, 2025

**Prepared by
Administrative Services Department**



Ernie Howlett Park

TABLE OF CONTENTS

Transmittal Memorandum	I
Budget In Brief	SECTION INSERT
Fund Balance Policy	9
Investment Policy	11
Pension Funding Policy	15
Revenue Charts	21
Revenue Summary – Exhibit A	25
Expenditure Charts	29
Expenditure Summary – Exhibit B.....	33
Sources And Uses 2020-21 – Exhibit C	38
Sources And Uses 2021-22 – Exhibit D	40
Sources And Uses 2022-23 – Exhibit E	42
Sources And Uses 2023-24 – Exhibit F	44
Sources And Uses 2024-25 – Exhibit G.....	46
Fund Balance – Exhibit H.....	49
Gann Appropriations Limit.....	51
Legislative	53
Administration And Support	65
Public Safety	81
Public Works	93
Community Development.....	107
Community Services	119
Capital Improvement Projects	143



MEMORANDUM

DATE: JUNE 27, 2023

TO: MAYOR AND CITY COUNCIL

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

SUBJECT: BUDGET FISCAL YEARS 2023-24 AND 2024-25

OVERVIEW

This memorandum serves to transmit the adopted budget for Fiscal Year 2023-24 and the proposed budget for Fiscal Year 2024-25 approved at the June 27 City Council Meeting. The two-year budget document incorporates direction from the City Council at the Budget Study Session held on May 30 and input from the Audit/Finance Committee, which met on May 23. Additionally, this document includes the estimated year end results for FY 2022-23.

This adopted budget document reflects steady and increasing Building Permit revenue, increases in Property Tax revenue, and stable, yet slightly growing Sales Tax revenue.

Expenditures include maintenance of essential programs such as public safety, tree trimming and street sweeping, and the use of special funds, federal American Rescue Plan Act (ARPA) funds, and General Funds on important capital improvement projects, including storm drain infrastructure, street resurfacing, intersection enhancements, and park improvements.

Highlights to note include:

General Fund Operating surplus of \$1,976,723 or 18% for FY 22-23;
General Fund Operating surplus of \$387,041 or 4% for FY 23-24;
General Fund Operating surplus of \$1,847,457 or 16% for FY 24-25;

Building Permit Revenues of \$1,370,000 for FY 22-23;
Building Permit Revenues of \$1,300,000 for FY 23-24;
Building Permit Revenues of \$2,800,000 for FY 24-25;

Streets Resurfacing Capital Expenditures of \$1,449,261 for FY 22-23;
Streets Resurfacing Capital Expenditures of \$931,255 for FY 23-24;
Streets Resurfacing Capital Expenditures of \$976,000 for FY 24-25;

Storm Drains Capital Expenditures of \$200,000 for FY 22-23;
Storm Drains Capital Expenditures of \$1,000,000 for FY 23-24;
Storm Drains Capital Expenditures of \$750,000 for FY 24-25;

Park Facilities Fees Fund Balance of \$802,036 at 6/30/23;
Park Facilities Fees Fund Balance of \$1,098,448 at 6/30/24;
Park Facilities Fees Fund Balance of \$1,358,448 at 6/30/25;

General Fund Balance of \$5,988,433 at 6/30/23;
General Fund Balance of \$4,397,475 at 6/30/24;
General Fund Balance of \$4,884,931 at 6/30/25;

Operating Reserves of \$2,298,278 for FY 22-23
Operating Reserves of \$2,391,320 for FY 23-24
Operating Reserves of \$2,458,776 for FY 24-25

Staff is confident we have proposed a budget that reflects existing City Council policy, provides realistic, yet conservative, revenue assumptions, and plans for responsible expenditures that benefit the community.

REVENUES

Total General Fund Operating Revenues and Expenditures for FY 2022-23 are projected to be \$11,115,153 and \$9,211,234 (fewer special projects), respectively, with an estimated net positive operating result of \$1,976,723 (18%). This is significantly higher than the projected 7% surplus estimated when the budget was adopted in June 2022, due to higher than anticipated revenues, especially building permits.

The City's sales tax revenue remains stable year-to-year with an estimated \$1,574,818 in FY 2023-24. Total property tax revenue for FY 2023-24 is estimated at \$4,320,469 and up approximately 4.1% from FY 2022-23.

Major revenue assumptions are derived from conservative estimates based on actual revenues received to date. Sales tax is expected to increase over the next two fiscal years as projected by HdL, the City's consultant. 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 for 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 7% of the 1%. Property taxes are levied by the County Tax Assessor.

Park Facilities Fees have an estimated ending Fund Balance of \$802,036 in FY 2022-23. The projected Park Facilities Fees Revenue for FY 2023-24 is \$1,200,000 and \$1,300,000 for FY 2024-25. These restricted funds support several citywide park improvement projects including the development of Founders Park at the northeast corner of Palos Verdes Drive North and Palos Verdes Drive East, a new restroom facility at the Peter Weber Equestrian Center, enhancements to a horse arena at Ernie Howlett Park, and a new George F Canyon Nature Center.

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

EXPENDITURES

Expenditure assumptions in FY 2023-24 include maintaining existing service levels in most major categories, but with a budget increase in annual tree trimming to \$185,000. This reflects the state's Prevailing Wage requirements for various categories of tree workers and allows the City to continue its tree pruning schedule. Landscape maintenance services are estimated at \$259,550; street sweeping services are estimated at \$86,320; and road repairs, restriping and sign maintenance services, provided by Los Angeles County Department of Public Works, are expected at \$180,000.

Public safety in the amount of \$2,904,422 for FY 2023-24 and \$3,014,981 for FY 2024-25 represents the largest percentage (29.4%) of the City's General Fund operating budget, including \$2,701,425 in FY 2023-24 for the City's regional share of patrol services provided by the Los Angeles County Sheriff's Department. This amount includes the proposed 7.63% increase in the annual contract city rate for the coming year. The Liability Trust Fund surcharge has increased from 11% to 12%. Also included under public safety is \$14,869 for the City's annual share of two School Resource Officers (SROs) in partnership with the Palos Verdes Peninsula Unified School District and the four Peninsula cities. The City's total amount for the SROs is \$19,500 which is offset by a California Department of Justice Tobacco Grant in the amount of \$4,631.25 each year for the next two fiscal years.

Public Works Capital Improvements include \$931,255 in FY 2023-24 and \$976,000 for FY 2024-25 for street resurfacing; \$1,000,000 in FY 2023-24 and \$750,000 for FY 2024-25 for storm drain infrastructure; and \$1,200,000 in FY 2023-24 and \$1,899,457 for roadway enhancements at the intersection of Palos Verdes Drive North and Dapplegray Elementary School.

An additional \$400,000 has been assigned in FY 2023-24 and \$850,000 in FY 2024-25 to Capital Projects reserves, which can be used for streets, storm drains or any other capital project. In addition, Capital Improvements for renovation, maintenance and repairs of City buildings, such as City Hall and Council Chamber, has reserves of \$540,000 for FY 2023-24 and \$760,000 for FY 2024-25.

PERSONNEL

Employee salaries are estimated at \$2,410,253 for FY 2023-24, which includes a 3% Cost-of-Living Adjustment (COLA) increase for employees and up to a 2% merit bonus to award employees based upon their respective performance evaluations. All personnel items are reflected in salary resolutions and MOUs, which the City Council will adopt separately.

Included in the budget document is the City's recently adopted Pension Funding Policy, which provides guidance on the development of a funding plan for the City's CalPERS defined benefit pension plans. 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 limit 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%), at the recommendation of the Audit/Finance Committee and City staff, the FY 2023-24 Budget reflects a lump sum contribution to CalPERS in the amount of \$300,000 to further reduce the City's Unfunded Accrued Liability (UAL) balance.

FUND BALANCES

General Fund unassigned fund balance is projected to be \$2,298,278 at June 30, 2023; \$2,391,320 at June 30, 2024; and \$2,458,776 at June 30, 2025, 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).

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 City Council.

BUDGET IN BRIEF

FISCAL YEAR
2023-24

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



CITY OF
ROLLING HILLS ESTATES
WWW.RHE.CITY



Introduction

Adopted Fiscal Year 2023-24 Operating and Capital Budget

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

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

Mission Statement

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

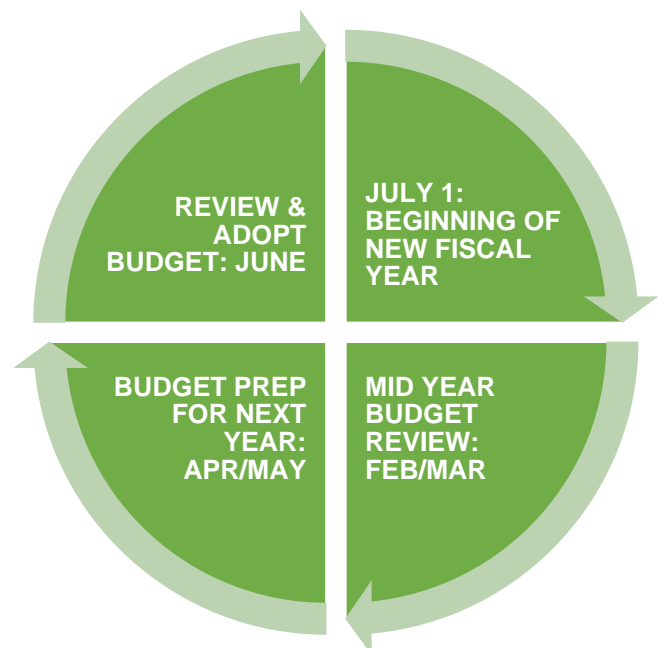
City Council Top Priorities

City Council has identified the top three priorities for Fiscal Year 2023-24:

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

How is the budget developed?

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



Rolling Hills Estates At A Glance

Incorporated: September 18, 1957

Form of Government: Council/Manager

City Employees: 20 Full Time

Area: 4.18 square miles

City Parks (total area): 52.5 acres

City Bridle Trails: 16 miles

City Streets: 28 miles

City Bike Paths: 10 miles

Population: 8,018 (2022)

Housing Units: 3,184 (2020)

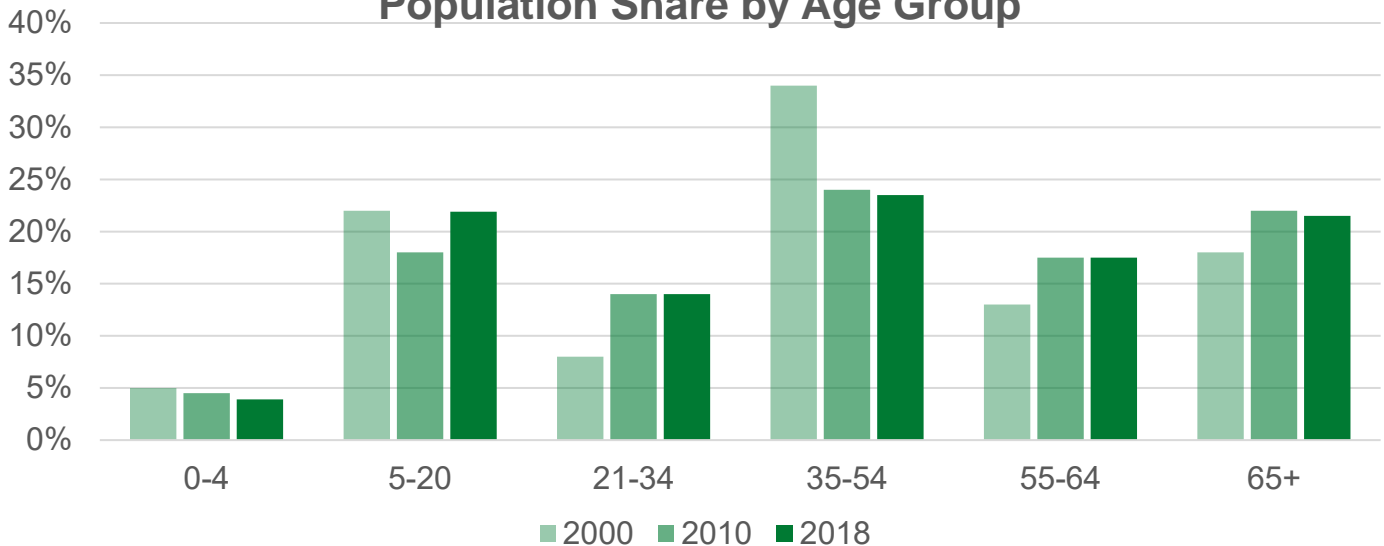
Median Household Income: \$160,724

Median Home Sales Price for Existing Home (\$ thousand)

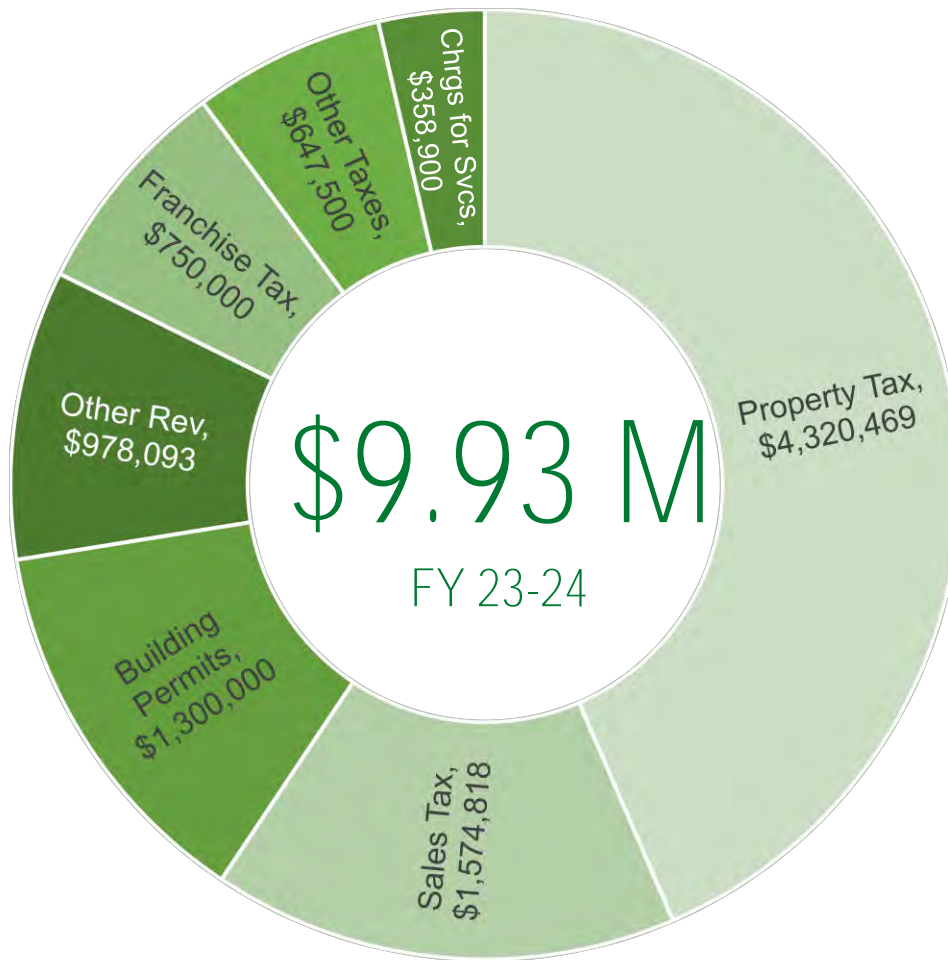


Source: CoreLogic/DataQuick, 2002-2022

Population Share by Age Group



General Fund Revenues



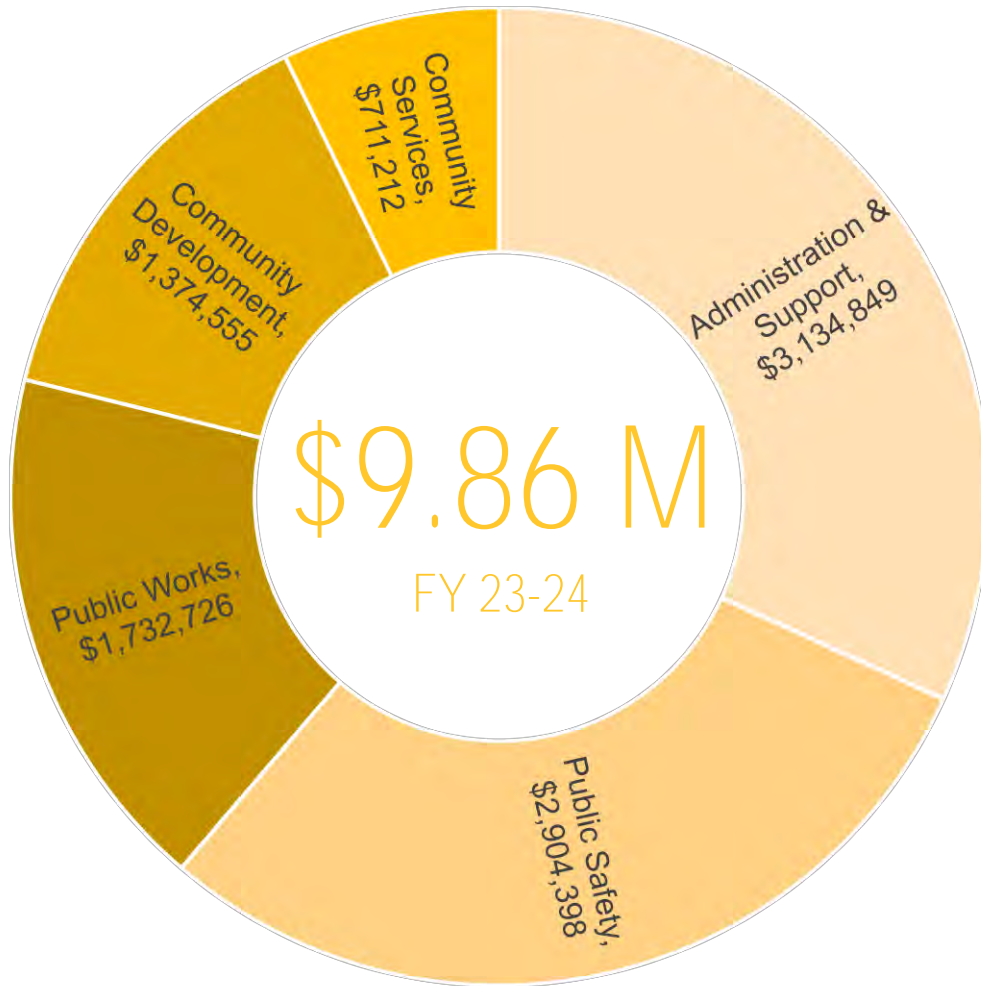
Property Tax (Every \$100 assessed)

K-12 Education	\$0.446358
LA County	\$0.238663
LA County Fire	\$0.179732
College District	\$0.076015
City of Rolling Hills Estates	\$0.066911
LA County Library	\$0.033231
Countywide Infrastructure	\$0.031673
Total Property Tax	\$1.072583

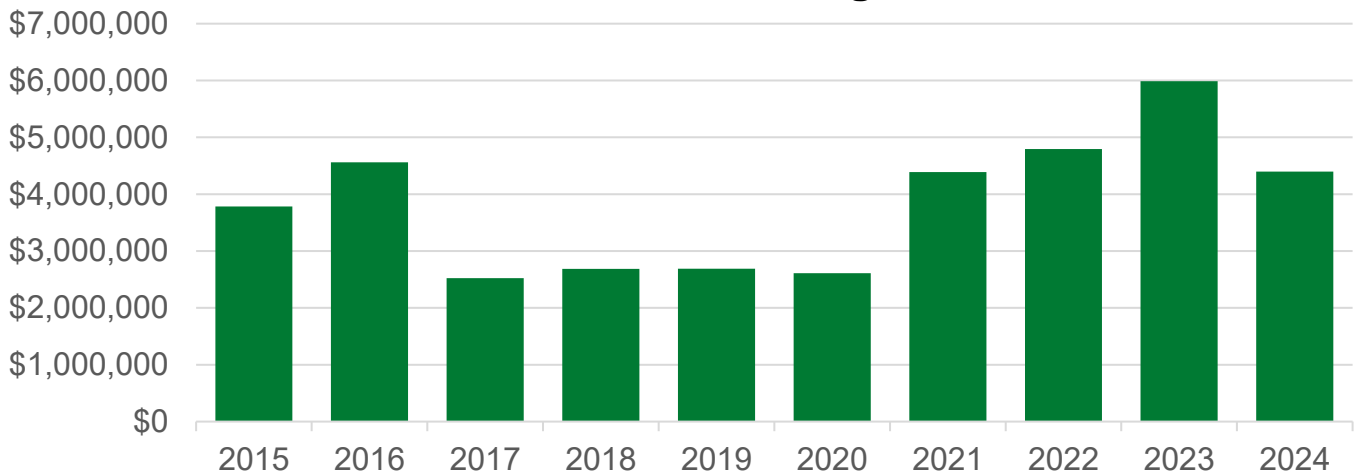
Sales Tax (Every \$100 purchased)

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

General Fund Expenditures

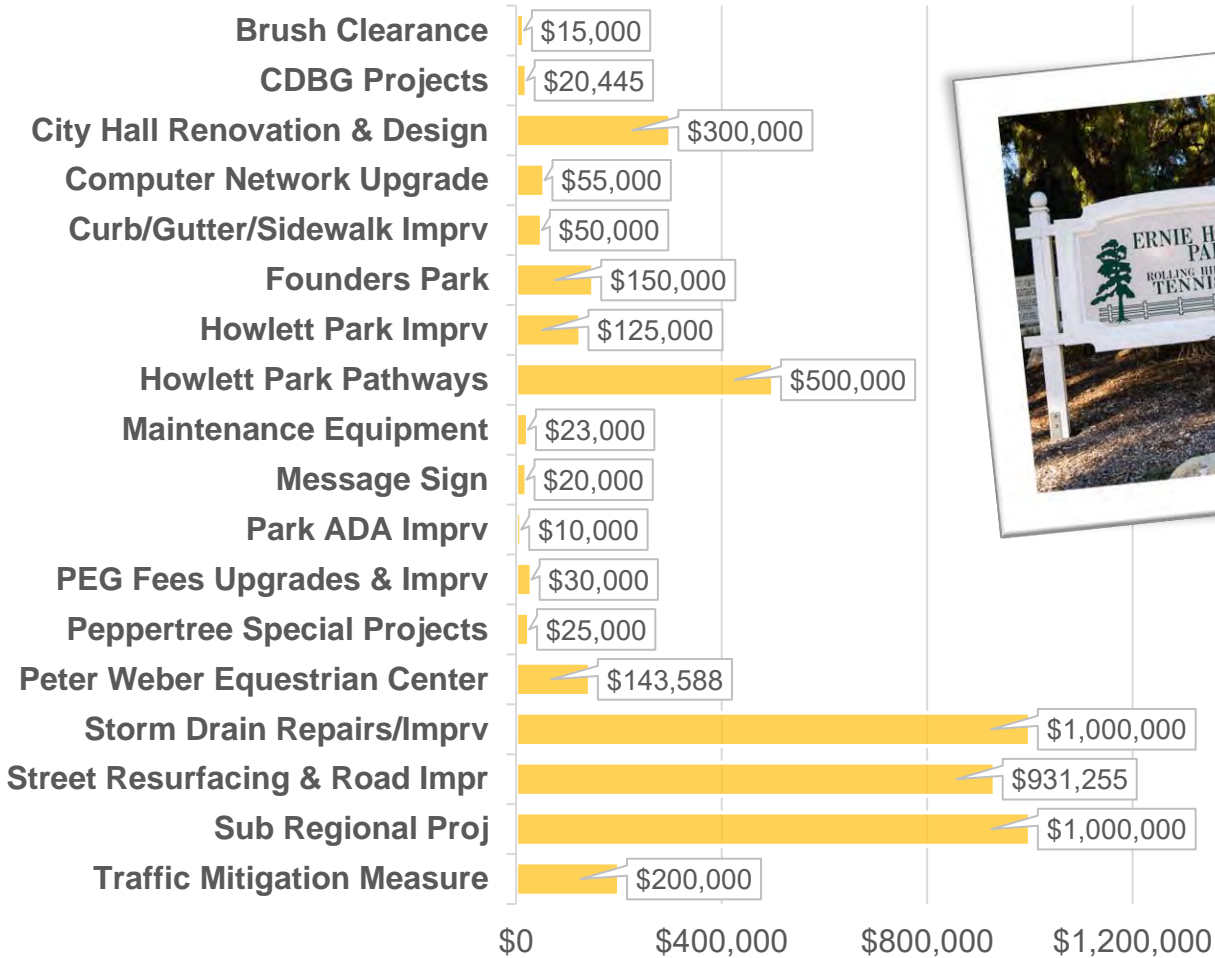


General Fund Fiscal Year Ending Fund Balance

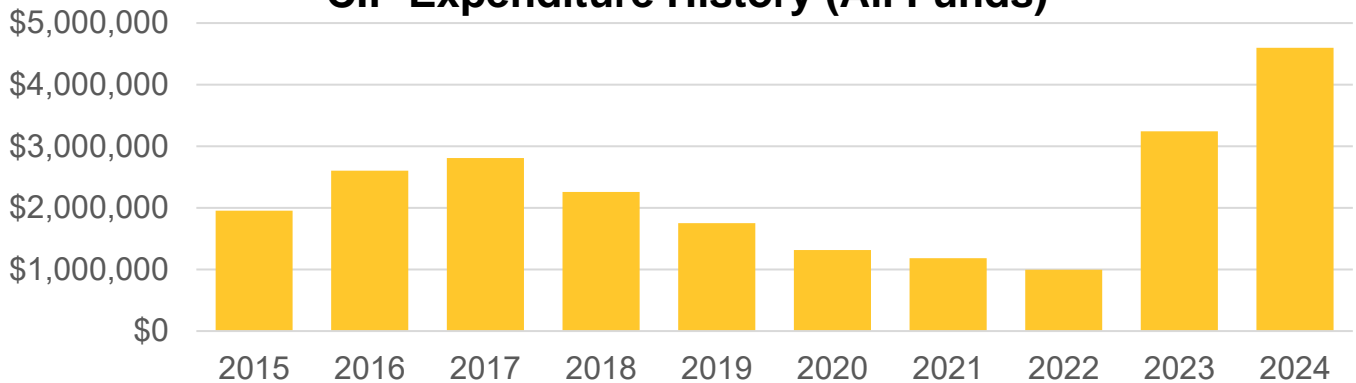


Capital Improvement Program

While the operating budget keeps Rolling Hills Estates safe and beautiful on a daily basis, the Capital Improvement Program identifies major projects to maintain, replace and improve the city's infrastructure, such as streets, parks, and facilities. The chart below shows the Fiscal Year 2023-24 Capital Improvement Program totaling \$4,598,288. The City has committed over \$22.7 million in capital improvements since Fiscal Year 2014-15 from all government funds, including grant funds.



CIP Expenditure History (All Funds)



CITY OF ROLLING HILLS ESTATES



FUND BALANCE POLICY

INTRODUCTION

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

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

STATEMENT OF FINANCIAL POLICIES

1. BUDGET POLICIES

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

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

2. RESERVE POLICIES

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

CITY OF ROLLING HILLS ESTATES



INVESTMENT POLICY

INTRODUCTION

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

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

STATEMENT OF INVESTMENT POLICY

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

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

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

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

More detailed descriptions of these vehicles are in the Appendix.

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

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

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

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

CITY OF ROLLING HILLS ESTATES



APPENDIX OF DESCRIPTIONS OF INVESTMENT MECHANISMS

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

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

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

CITY OF ROLLING HILLS ESTATES



PENSION FUNDING POLICY

PURPOSE

The purpose of this Pension Funding Policy ("Policy") is to provide guidance on the development and adoption of a funding plan for the City of Rolling Hills Estates for CalPERS defined benefit pension plans (Miscellaneous, Miscellaneous Second Tier, and 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. 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.

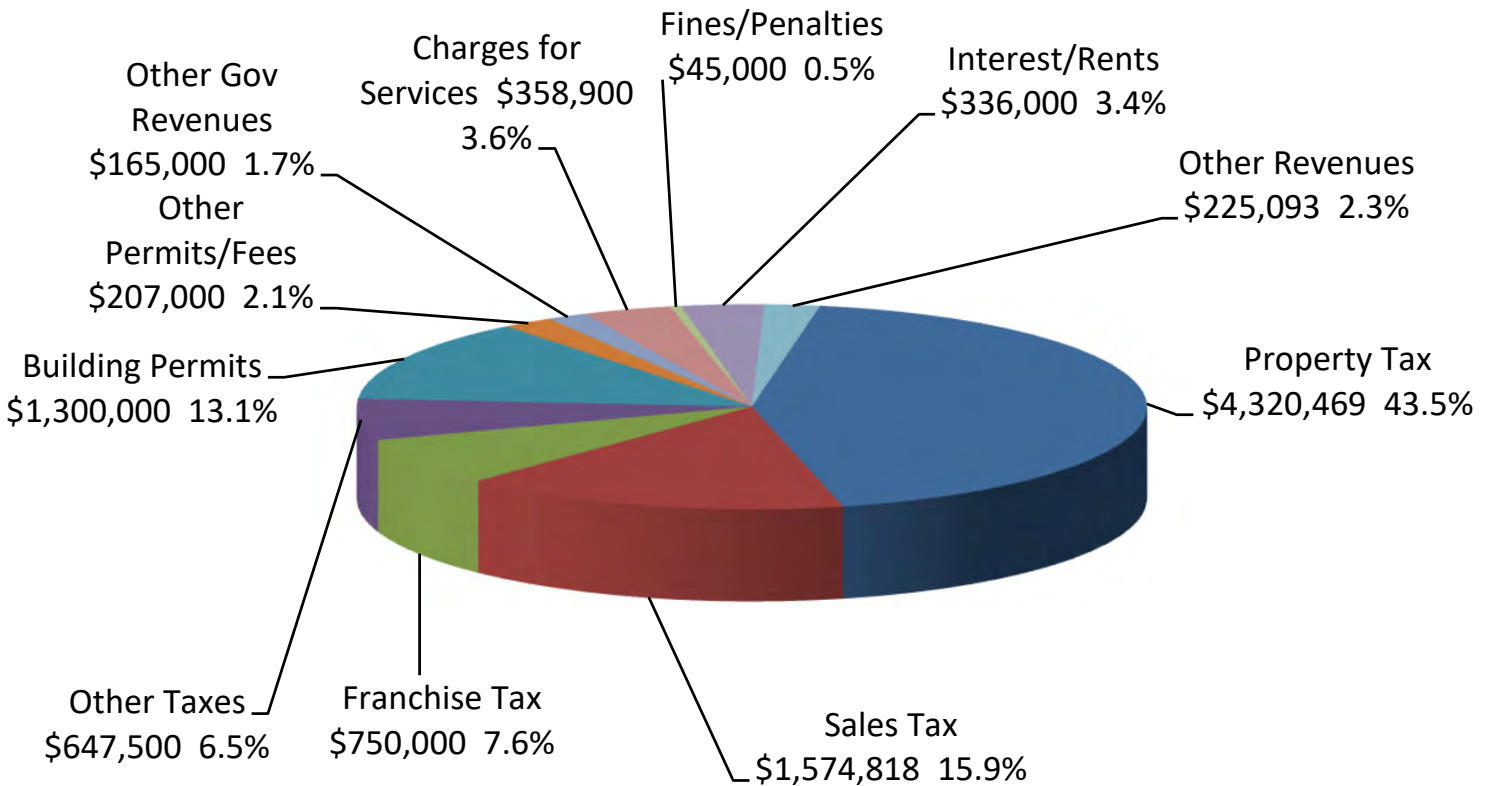
After completion of the annual audit, all discretionary fund reserve balances will be reviewed by City staff. Based on any budgetary constraints at that time, a determination may be made that it is in the best interest of the City to use any available reserves or one-time savings from the prior fiscal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

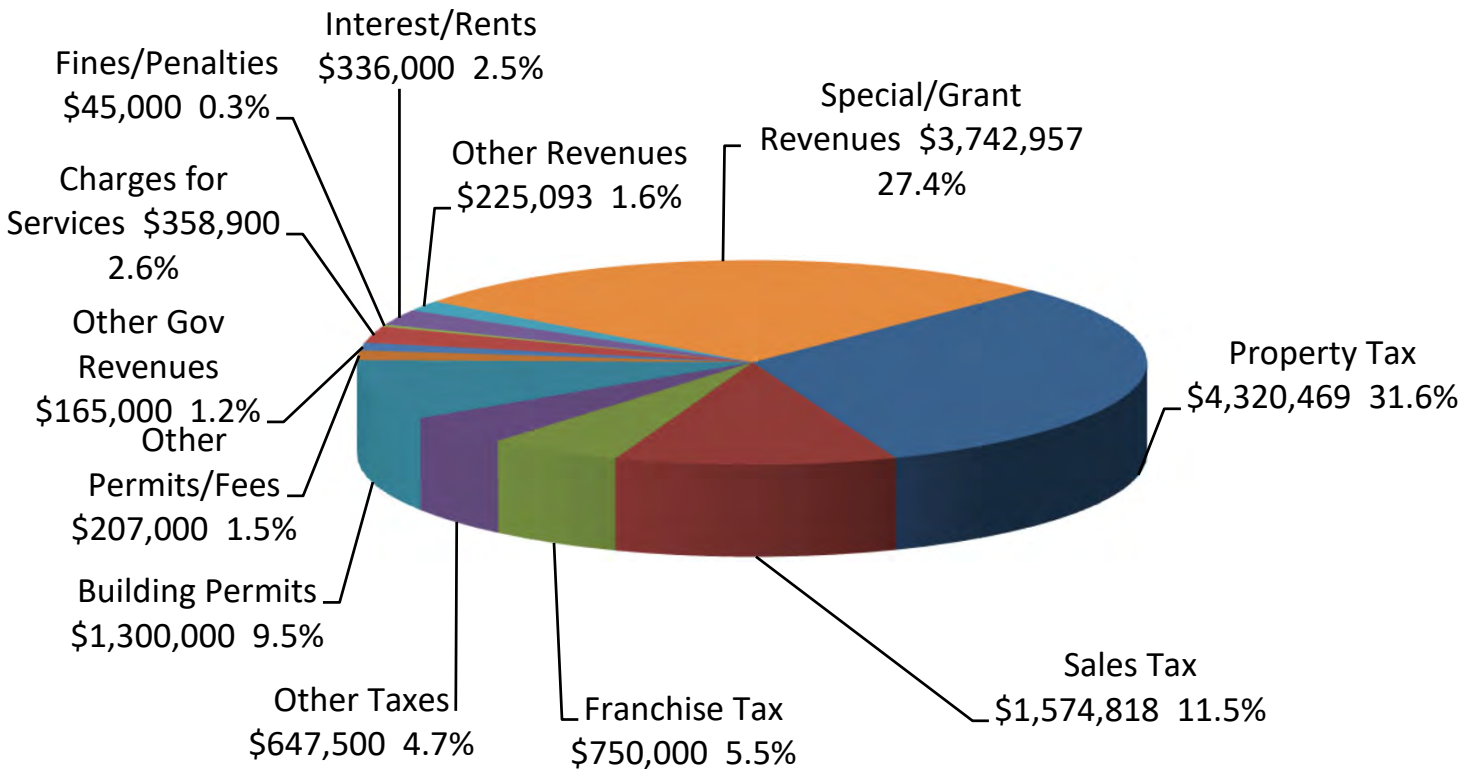
Budget Revenues 2023 - 2024 (General Fund)



Total General Fund Revenue \$9,929,780

City of Rolling Hills Estates

Budget Revenues 2023 - 2024 (All Funds)



Total All Revenue \$13,672,737

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

REVENUE SUMMARY		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Estimated	Adopted	Proposed
GENERAL FUND						
LOCAL TAXES						
Property Tax	3110	2,697,629	2,840,428	3,030,371	3,151,554	3,255,301
Property Tax in lieu of VLF Fees	3115	991,848	1,049,993	1,121,046	1,168,915	1,209,944
Sales Tax	3120	1,229,031	1,546,267	1,534,615	1,574,818	1,604,658
Franchise Tax	3130	673,052	712,084	700,000	750,000	775,000
Business License Tax	3140	404,296	411,204	475,000	475,000	475,000
Property Transfer Tax	3160	210,190	239,922	170,000	170,000	170,000
New Construction Tax	3170	25,500		1,500	2,500	45,000
TOTAL		6,231,546	6,799,899	7,032,532	7,292,787	7,534,903
LICENSES & PERMITS						
Animal Licenses	3220	7,469	5,386	6,000	7,000	7,500
Building Permits	3230	3,192,099	1,010,749	1,370,000	1,300,000	2,800,000
Street Permits	3240	197,890	184,989	421,000	200,000	200,000
TOTAL		3,397,458	1,201,123	1,797,000	1,507,000	3,007,500
INTERGOVERNMENTAL REVENUES						
COPS Grant (Policing)	3311	156,190	161,285	165,271	165,000	165,000
Local Roadway Safety Plan	3315		58,810	7,196		
American Rescue Plan Act	3384		963,822	963,822		
TOTAL		156,190	1,183,917	1,136,289	165,000	165,000
CHARGES FOR SERVICES						
Planning Fees	3410	166,605	159,649	130,000	174,400	169,000
GIS Fees	3420	7,100	6,800	7,500	5,500	5,500
City Celebration & Holiday Parade	3430		2,481			
Recreation Fees	3440	43,979	104,700	110,000	110,000	120,000
Tennis Court Fees	3460	73,382	52,535	50,000	55,000	55,000
Tennis Membership Dues	3461	6,296	14,201	14,000	14,000	14,000
TOTAL		297,362	340,366	311,500	358,900	363,500
FINES & FORFEITURES						
Misc. Fines and Forfeitures	3510	14,895	29,934	30,000	26,000	26,000
False Alarm Fines	3520	7,500	5,584	5,000	5,000	5,000
Business License Penalties	3530	24,971	20,588	13,543	14,000	15,000
TOTAL		47,366	56,106	48,543	45,000	46,000
USE OF MONEY & PROPERTY						
Interest Income	3610	11,310	13,682	100,000	75,000	75,000
LAIF Fair Market Value Gain/Loss	3611		(90,657)			
Rents and Concessions	3620	19,536	36,577	35,000	36,000	37,000
PWEC Concessionaire's Fee	3630	181,750	212,201	215,000	225,000	235,000
TOTAL		212,596	171,802	350,000	336,000	347,000
OTHER REVENUES						
State CASp Fee	3705	284	231	500	500	500
Refunds/Rebates/Reimbursements	3710	11,322	24,040	15,000	15,000	15,000
SB 90 Reimb. of State Mandated Costs	3715					
AB 939/Infrastructure Fees	3720	187,300	191,214	191,289	195,593	199,993
Prior Year Adjustments	3725	560	580			
Miscellaneous Revenues	3730	6,577	7,326	227,500	9,000	9,000
CalRecycle Grant SB1383	3735		20,796			
Curbside Recycling/Oil	3740	5,000				
Litter Abatement/Recycling	3750	5,000	5,000	5,000	5,000	5,000
TOTAL		216,043	249,188	439,289	225,093	229,493
TOTALS, GENERAL FUND	01	10,558,560	10,002,400	11,115,153	9,929,780	11,693,396

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

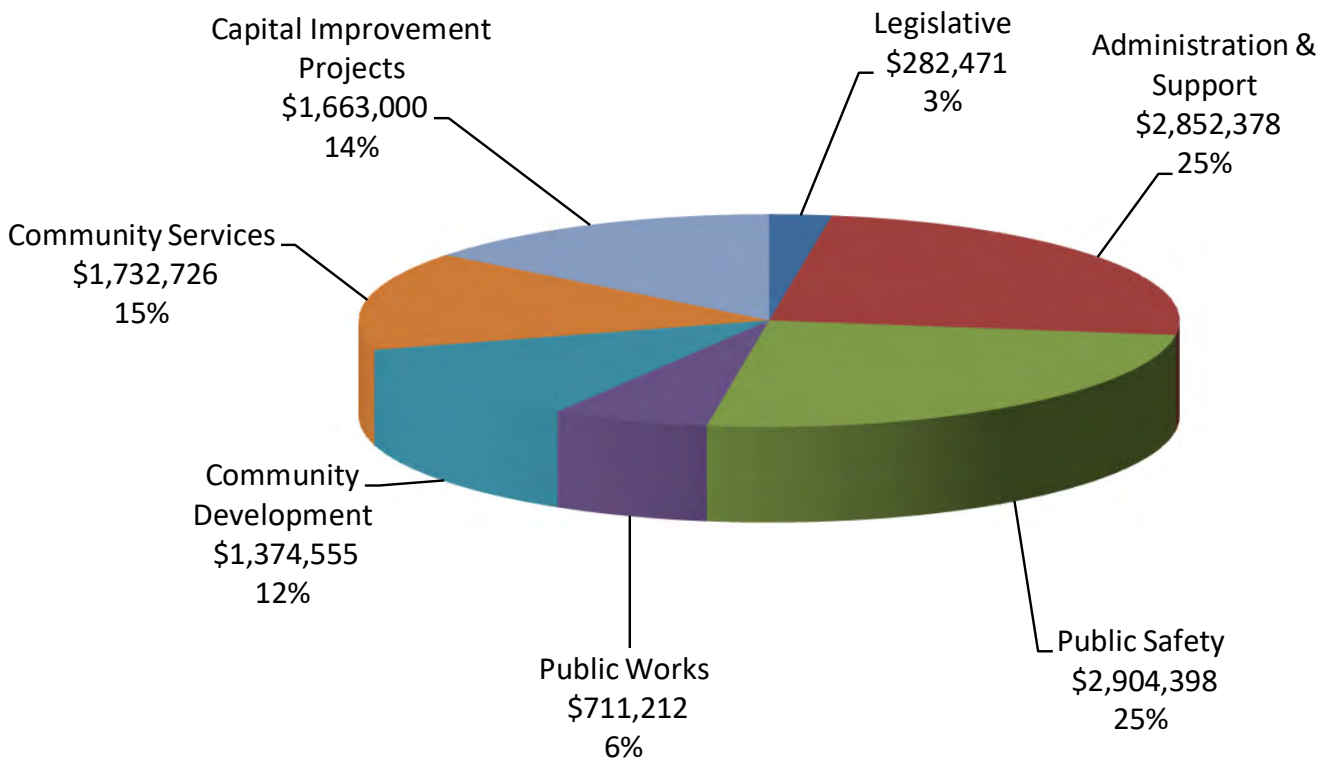
REVENUE SUMMARY		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Estimated	Adopted	Proposed
EXHIBIT A						
SPECIAL REVENUE FUNDS						
PARK FACILITIES FEES						
Park Facilities Fees	3180	905,962		419,364	1,200,000	1,300,000
Interest Income	3610	7,018	5,700	26,806	25,000	25,000
TOTAL	10	912,980	5,700	446,170	1,225,000	1,325,000
HIGHWAY USERS TAX						
Section 2103 - HUTA	3329	53,821	64,102	67,666	76,790	76,790
Section 2105 - HUTA	3330	41,099	45,012	48,320	52,003	52,003
Section 2106 - HUTA	3340	27,838	30,492	32,006	34,122	34,122
Section 2107- HUTA	3350	55,613	53,832	57,817	62,375	62,375
Section 2107.5 - HUTA	3360	2,000	2,000	2,000	2,000	2,000
HUT & RMRA SUBTOTAL		180,371	195,438	207,809	227,290	227,290
Interest Income	3610	248	311	2,297	2,200	2,200
TOTAL	11	180,620	195,749	210,106	229,490	229,490
SBI HUTA RMRA FUND						
HUTA SBI RMRA 2030	3365	148,404	162,909	176,679	200,856	225,000
Interest Income	3610	108	425	2,185	1,000	1,000
TOTAL	12	148,512	163,334	178,864	201,856	226,000
LOCAL TRANSPORTATION FUND						
TDA Article 3 Funds	3121	32,284		13,552	9,704	11,000
Interest Income	3610					
TOTAL	13	32,284		13,552	9,704	11,000
TRAFFIC SAFETY FUND						
Traffic Safety Fines	3540	9,987	11,980	20,000	15,000	15,000
Interest Income	3610			12		
TOTAL	14	9,987	11,980	20,012	15,000	15,000
PEG FEES						
Cox PEG Fees	3760	29,321	27,309	28,500	26,600	26,500
Interest Income	3610	470	302	1,900	1,900	1,900
TOTAL	16	29,791	27,611	30,400	28,500	28,400
COMMUNITY DEVELOPMENT BLOCK GRANT						
CDBG	3320	30,354	29,429	20,562	20,445	22,000
Interest Income	3610					
TOTAL	17	30,354	29,429	20,562	20,445	22,000
TRANSIT FUND						
PROP A - Transit Improvement	3121	165,931	203,691	197,565	239,561	245,000
Interest Income	3610	261	131	1,315	1,000	1,000
TOTAL	18	166,191	203,821	198,880	240,561	246,000
PROP C						
PROP C - Transit Tax	3122	194,679	168,957	163,875	198,710	210,000
Interest Income	3610	316	684	6,864	5,000	5,000
TOTAL	19	194,996	169,642	170,739	203,710	215,000
AQMD						
Air Quality Funds AB 2766	3390	10,532	10,166	19,100	20,000	20,000
Interest Income	3610	521	411	2,535	2,500	2,500
TOTAL	20	11,053	10,577	21,635	22,500	22,500
MEASURE R						
Residential Street Resurfacing	3371	103,368	126,698	122,906	149,032	155,000
Interest Income	3610	191	419	3,710	3,500	3,500
TOTAL	23	103,559	127,117	126,616	152,532	158,500
MEASURE W						
Safe Clean Water	3364	174,172	161,929	165,000	159,550	159,550
Interest Income	3610	69	419	3,244	3,000	3,000
TOTAL	24	174,241	162,348	168,244	162,550	162,550
MEASURE M						
Subregion Fund in 2020	3368		191,254	70,000	1,000,000	1,480,000
Street Resurfacing	3369	117,120	143,373	139,294	168,903	175,000
Interest Income	3610		65	2,009	2,000	2,000
TOTAL	26	117,120	334,692	211,303	1,170,903	1,657,000
PROP A COUNTY PARKS						

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

REVENUE SUMMARY		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Estimated	Adopted	Proposed
PROP A - Howlett Park Pathways	3393			249,000		
TOTAL	32			249,000		
PROP A 4TH DISTRICT GRANT						
Equestrian Improvements	3399	89,933				
TOTAL	34	89,933				
JR. NATURALIST STATE GRANT						
Nature Center Youth Programs	3389	20,327				
TOTAL	35	20,327				
CARES ACT						
CARES Act	3770	99,592				
Interest Income	3610	155				
TOTAL	40	99,747				
CDBG-CV						
CDBG-CV	3765	3,006	6,967	8,173		
TOTAL	41	3,006	6,967	8,173		
SB 2 PLANNING GRANT						
SB 2	3312	47,236	106,312	33,277	10,389	
Interest Income	3610			40	40	
TOTAL	42	47,236	106,312	33,317	10,429	
PEPPER TREE FOUNDATION						
Donations	3440	18,534	95,987	40,000	25,000	25,000
Interest Income	3610	228	188	1,150	1,100	1,100
TOTAL	95	18,761	96,176	41,150	26,100	26,100
TRAFFIC MITIGATION MEASURES FUND						
Traffic Mitigation	3190	3,059		7,625	9,177	260,015
Interest Income	3610	2,795	1,985	11,476	12,000	12,000
TOTAL	98	5,854	1,985	19,101	21,177	272,015
GENERAL PLAN UPDATE FUND						
General Plan Update Fee	3195	165,164		14,600	2,500	28,000
Interest Income	3610	75				
TOTAL	99	165,239		14,600	2,500	28,000
TOTALS, SPECIAL REVENUE FUNDS		2,561,790	1,653,438	2,182,424	3,742,957	4,644,555
GRAND TOTALS, ALL FUNDS		13,120,351	11,655,838	13,297,577	13,672,737	16,337,951

City of Rolling Hills Estates

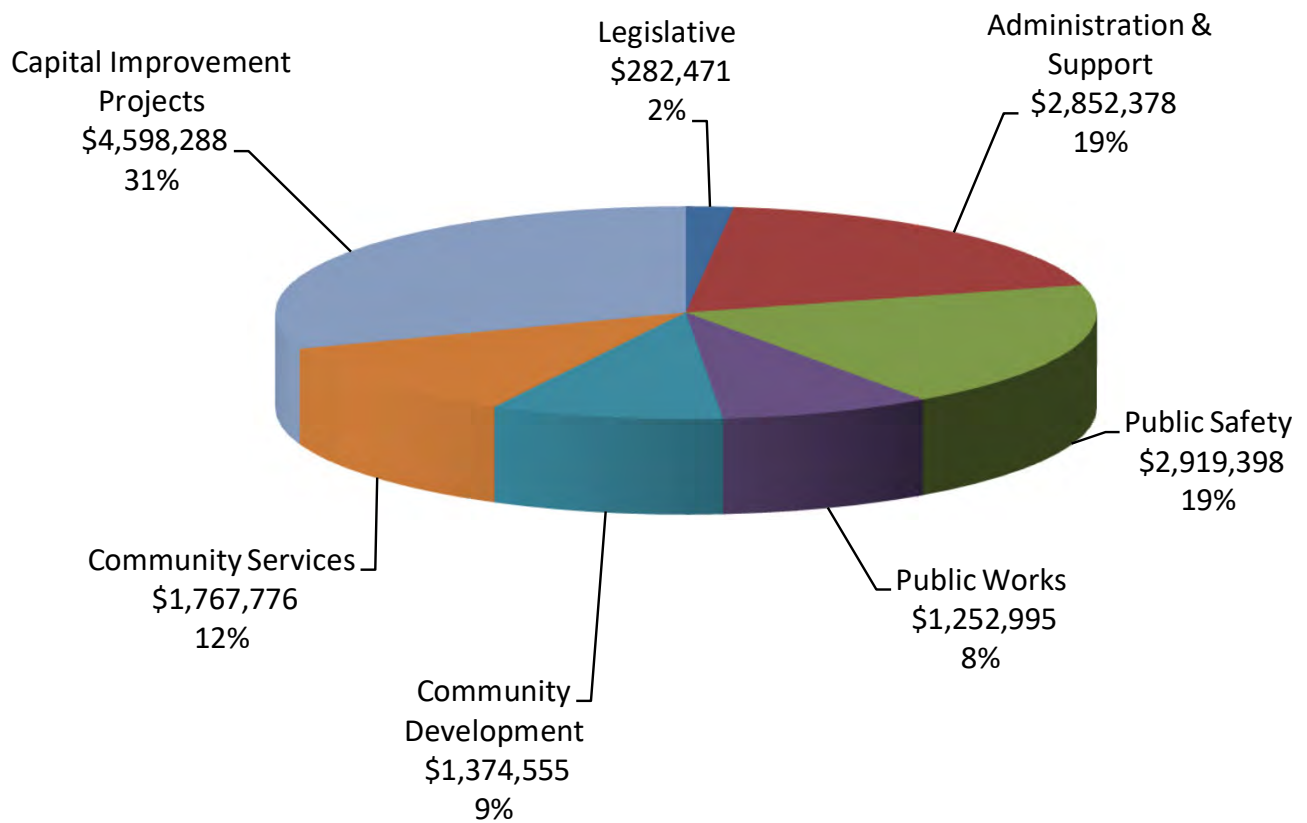
Budget Expenditures 2023-2024 (General Fund including CIP)



Total General Fund Expenditures \$11,520,739

City of Rolling Hills Estates

Budget Expenditures 2023-2024 (All Funds)



Total All Funds Expenditures \$15,047,860

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

EXPENDITURES/EXPENSES SUMMARY	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed	
GENERAL FUND OPERATING EXPENDITURES						
LEGISLATIVE						
CITY COUNCIL	4110	39,084	56,217	68,087	70,548	72,904
PLANNING COMMISSION	4120	32,256	35,952	35,310	37,765	39,400
P&A COMMISSION	4130	25,187	21,814	29,449	31,157	32,420
CITY ATTORNEY	4140	130,334	193,063	122,000	142,000	117,000
ELECTION	4150	17,772	193	1,500	1,000	20,000
TOTAL		244,633	307,239	256,346	282,471	281,725
ADMINISTRATION & SUPPORT						
CITY MANAGER	4210	633,298	678,727	716,030	747,228	782,608
CENTRAL SERVICES	4220	709,978	492,827	517,216	541,550	545,275
FINANCE	4230	553,272	575,591	606,314	663,309	686,398
PERSONNEL	4240	383,332	970,033	559,082	796,336	487,064
PUBLIC INFORMATION	4250	36,839	40,791	46,369	49,241	50,403
EQUIPMENT	4279	62,460	51,396	52,516	54,714	54,714
TOTAL		2,379,179	2,809,365	2,497,527	2,852,378	2,606,462
PUBLIC SAFETY						
PATROL SERVICES	4310	2,384,277	2,422,195	2,513,668	2,730,402	2,833,851
ANIMAL CONTROL	4330	23,905	52,928	50,000	40,000	42,000
CROSSING GUARDS - GENERAL FUND	4343	13,036	63,405	59,975	67,905	70,993
EMERGENCY MANAGEMENT	4350	10,125	6,769	21,000	66,091	68,158
TOTAL		2,431,343	2,545,298	2,644,643	2,904,398	3,015,003
PUBLIC WORKS						
LOCAL ROADWAY SAFETY PLAN	4415	29,755	36,503			
SIGNALS & STRIPING	4451	308,967	238,308	305,000	325,000	325,000
STORMWATER PERMIT	4460	317,145	307,012	316,555	334,935	336,423
SOLID WASTE/RECYCLING	4625	79,836	40,226	29,383	51,277	31,631
TOTAL		735,702	622,049	650,939	711,212	693,054
COMMUNITY DEVELOPMENT						
PLANNING ADMINISTRATION	4510	842,334	828,884	873,588	1,003,477	1,070,796
ADVANCED PLANNING	4520	169,148	185,971	204,426	202,061	210,802
CODE ADMINISTRATION	4530	139,840	154,638	169,574	169,017	176,291
TOTAL		1,151,322	1,169,493	1,247,589	1,374,555	1,457,889
COMMUNITY SERVICES						
PARKS MAINTENANCE	4610	912,993	1,074,918	1,085,406	996,964	1,036,172
TREE TRIMMING	4615	250,065	193,784	262,310	230,966	232,667
BRIDLE TRAILS	4630	67,205	76,232	79,489	79,822	82,585
RECREATION PROGRAMS	4640	79,503	142,920	124,472	130,995	138,617
TENNIS RECREATION	4645	106,371	118,849	122,626	142,761	149,600
SPECIAL EVENTS	4670	49,115	105,489	182,225	94,378	95,010
PEPPERTREE	4674	6,196	5,298	6,812	7,239	7,555
NATURE CENTER	4676	47,196	46,423	50,850	49,600	49,600
TOTAL		1,518,646	1,763,912	1,914,190	1,732,726	1,791,807
TOTAL OPERATING EXPENDITURES		8,460,826	9,217,356	9,211,234	9,857,739	9,845,939

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

EXPENDITURES/EXPENSES SUMMARY	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
GENERAL FUND CAPITAL IMPROVEMENT EXPENDITURES					
PUBLIC WORKS					
STREET RESURFACING & ROAD IMPR.	5103	52,092	388,263	200,000	200,000
CURB/GUTTER/SIDEWALK IMPR.	5140	1,440	30,000	50,000	50,000
STORM DRAIN REPAIRS/IMPROVEMENTS	5145	225,521	290,888	1,000,000	750,000
TRAFFIC SIGNAL IMPROVEMENTS	5180				
ADV. STREET SIGNS REPAINTING	5186				
TOTAL PUBLIC WORKS		226,961	342,980	1,250,000	1,000,000
PARKS & RECREATION					
BRUSH CLEARANCE	5201	11,500	3,000	15,000	15,000
MAINTENANCE EQUIPMENT	5280			23,000	
TOTAL PARKS & RECREATION		11,500	3,000	38,000	15,000
PUBLIC IMPROVEMENTS					
SHERIFF'S ALPR	5302	6,148			
CITY HALL RENOVATION & DESIGN	5303			300,000	250,000
COMPUTER NETWORK UPGRADE	5307	71,889	33,768	55,000	55,000
VEHICLE PURCHASE	5314		22,930		40,000
MESSAGE SIGN	5315			20,000	
WEBSITE UPGRADE AND REDESIGN	5316				
TOTAL PUBLIC IMPROVEMENTS		78,037	33,768	375,000	345,000
TOTAL CAPITAL PROJECTS					
		316,497	379,748	711,193	1,663,000
TOTAL GENERAL FUND EXPENDITURES					
		8,777,324	9,597,104	9,922,427	11,520,739

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

EXPENDITURES/EXPENSES SUMMARY	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
<u>SPECIAL REVENUE FUND TYPE EXPENDITURES</u>					
<u>PARK FACILITIES FEES FUND 10</u>					
RESURFACING/PATHWAYS PROJECTS	5130	117,584			
PEPPERWOOD PARK/CIVIC CENTER	5262		68,100	11,567	
CHANDLER PARK	5263		39,106		
HOWLETT PARK	5264	985	73,233	188,497	200,000
HIGHRIDGE PARK	5265		60,254	293,364	45,000
PARK ADA IMPROVEMENTS	5266			88,305	10,000
NATURE CENTER & TABER GROVE	5267	8,014	128,389	275,000	500,000
PETER WEBER EQUESTRIAN CENTER	5268			143,588	
FOUNDERS PARK	5269		29,013	100,000	150,000
ROCKBLUFF PARK	5270			100,000	
TOTAL		126,583	398,096	1,056,733	928,588
<u>HIGHWAY USERS TAX FUND 11</u>					
STREET REPAIR	4410	20,442	67,670	75,000	75,000
SIGNALS & STRIPING	4454	111,873	95,030	125,000	125,000
TOTAL		132,316	162,700	200,000	200,000
<u>SBI HUTA RMRA FUND 12</u>					
ROAD MAINTENANCE AND REHABILITATION	5112	134,555		270,000	204,906
<u>TDA FUND 13</u>					
TRANSIT TDA ARTICLE 3	5113	33,339		13,632	9,704
<u>TRAFFIC SAFETY FUND 14</u>					
CROSSING GUARDS - TRAFFIC FINES	4340		8,000	20,000	15,000
<u>PEG FEES FUND 16</u>					
PEG FEES UPGRADES & IMPROVEMENTS	5322	15,781	46,716	30,000	30,000
<u>COMM. DEVELOPMENT BLOCK GRANT FUND 17</u>					
CDBG	5190	31,200	31,052	20,562	20,445
<u>TRAFFIC SAFETY FUND 18</u>					
PV TRANSIT	4450	170,412	168,509	167,201	182,233
TOTAL		170,412	168,509	167,201	182,233
<u>TRANSIT PROP C FUND 19</u>					
STREET RESURFACING	5120	154,694		298,987	198,710
TRAFFIC SIGNAL IMPROVEMENTS	5182				
TOTAL		154,694		298,987	198,710
<u>AIR QUALITY FUND 20</u>					
ALTERNATIVE FUELED VEHICLES	5318			10,000	
TOTAL				10,000	
<u>MEASURE R FUND 23</u>					
RESIDENTIAL STREET RESURFACING	5170	100,000		224,240	149,032
TRAFFIC SIGNAL IMPROVEMENTS	5171				155,000
TOTAL		100,000		224,240	149,032

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

EXPENDITURES/EXPENSES SUMMARY	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
<u>MEASURE W, FUND 24</u>					
SAFE CLEAN WATER	4461	5,876	38,295	225,000	159,550
SAFE CLEAN WATER	4611	46,796	44,187	18,613	4,550
TOTAL		52,672	82,483	243,613	164,100
<u>MEASURE M, FUND 26</u>					
NEW SUB REGIONAL FUNDS	5148	139,070	68,398	70,000	1,000,000
STREET RESURFACING PROJECT	5117	116,000	254,139	168,903	175,000
TOTAL		255,070	68,398	324,139	1,168,903
<u>PROP A PARKS FUND 32</u>					
HOWLETT PARK PATHWAYS	5232		6,357	249,460	
STABLES RENOVATION	5250				
TOTAL			6,357	249,460	
<u>PROP A 4TH DISTRICT GRANT FUND 34</u>					
EQUESTRIAN IMPROVEMENTS	5220				
TOTAL					
<u>CARES ACT COVID FUND 40</u>					
CARES ACT GRANT	4355	88,959	(120)		
TOTAL		88,959	(120)		
<u>CDBG-CV COVID FUND 41</u>					
COVID GRANT	4360	3,006	7,135	8,800	
TOTAL		3,006	7,135	8,800	
<u>SB 2 PLANNING GRANT FUND 42</u>					
PLANNING GRANT	4525	99,008	62,361		
TOTAL		99,008	62,361		
<u>PEPPERTREE FUND 95</u>					
PEPPERTREE FOUNDATION	4675	6,506	20,879	36,625	30,500
SPECIAL PROJECTS	5231	16,291	66,115	35,000	25,000
TOTAL		22,796	86,994	71,625	55,500
<u>TRAFFIC MITIGATION MEASURE FUND 98</u>					
Traffic Mitigation	5135			200,000	419,457
TOTAL				200,000	419,457
<u>GENERAL PLAN UPDATE FUND 99</u>					
General Plan Update	4545	307,111	326,653		
TOTAL		307,111	326,653		
TOTAL OPERATIONS		859,988	838,601	676,239	591,833
TOTAL CAPITAL PROJECTS		867,513	616,733	2,532,753	2,935,288
TOTAL SPECIAL FUNDS		1,727,501	1,455,334	3,208,992	3,527,121
GRAND TOTAL, ALL FUNDS		10,504,824	11,052,438	13,131,419	15,047,860

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



EXHIBIT C			
City of Rolling Hills Estates			
SOURCES and USES			
FY 2020-21	General Fund	Special Revenue Funds	Total
SOURCES			
TAXES	6,231,546		6,231,546
LICENSES/PERMITS	3,397,458	168,223	3,565,681
REV FR OTH AGENCIES	156,190	1,417,309	1,573,500
CHARGES FOR SVCS	297,362		297,362
FINES/FORFEITURES	47,366	9,987	57,352
USE OF MONEY/PROPERTY	212,596	12,454	225,050
OTHER REVENUES	216,043	953,817	1,169,860
Total Revenues	10,558,560	2,561,790	13,120,351
USES			
Legislative	244,633		244,633
Administration/Support	2,379,179		2,379,179
Public Safety	2,431,343	91,965	2,523,308
Public Works	735,702	308,603	1,044,305
Community Development	1,151,322	406,119	1,557,440
Community Services	1,518,646	53,302	1,571,948
Operations Expenditures	8,460,826	859,988	9,320,814
PERS UAL Payment			
Capital Projects	316,497	867,513	1,184,010
Total Expenditures	8,777,324	1,727,501	10,504,824
Net Change	1,781,237	834,290	2,615,526
Transfer In/(Out)			
Fund Balance/RE - 7/1/20	2,609,175	1,428,313	4,037,488
Fund Balance/RE - 6/30/21	4,390,412	2,262,603	6,653,014
OPERATING RESULTS:			
Total Revenues	10,558,560	2,561,790	13,120,351
Less: Special Operating Revenues			
Less: Operations Expenditures	(8,460,826)	(859,988)	(9,320,814)
RESULTS AFTER ADD-BACKS	2,097,734	1,701,803	3,799,536
SUBTOTALS BEFORE SPECIALS	2,097,734	1,701,803	3,799,536
Special Project			
NET OPERATING RESULTS (\$)	2,097,734	1,701,803	3,799,536
Net Operating Results (%) as a % of Revenues	20%	66%	29%

EXHIBIT C		(Continued) Special Funds																						
City of Rolling Hills Estates SOURCES and USES		Park Facilities	State GT	State RMRA	PROP A		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	State Naturalist Grant	CARES Act Grant	CDBG-CV Grant	SB2 PLAN Grant	Pepper Tree	Traffic Measure	General Plan	Special Revenue TOTAL
FY 2020-21		10	11	12	13	14	16	17	18	19	20	23	24	26	32	34	35	40	41	42	95	98	99	
SOURCES																								
TAXES																								
LICENSES/PERMITS																							3,059	165,164
REV FR OTH AGENCIES			180,371	148,404	32,284			30,354	165,931	194,679	10,532	103,368	174,172	117,120		89,933	20,327	99,592	3,006	47,236				
CHARGES FOR SVCS																								
FINES/FORFEITURES						9,987																		
USE OF MONEY/PROPERTY		7,018	248	108			470		261	316	521	191	69					155			228	2,795	75	
OTHER REVENUES		905,962					29,321														18,534			
Total Revenues		912,980	180,620	148,512	32,284	9,987	29,791	30,354	166,191	194,996	11,053	103,559	174,241	117,120		89,933	20,327	99,747	3,006	47,236	18,761	5,854	165,239	2,561,790
USES																								
Legislative																								
Administration/Support																								
Public Safety																		88,959	3,006					91,965
Public Works			132,316						170,412				5,876											308,603
Community Development																					99,008		307,111	406,119
Community Services													46,796									6,506		53,302
Operations Expenditures			132,316						170,412				52,672					88,959	3,006	99,008	6,506		307,111	859,988
PERS UAL Payment																								
Capital Projects		126,583		134,555	33,339		15,781	31,200		154,694		100,000		255,070							16,291			867,513
Total Expenditures		126,583	132,316	134,555	33,339	15,781	31,200	170,412	154,694	100,000	52,672	255,070					88,959	3,006	99,008	22,796		307,111	1,727,501	
Net Change		786,397	48,304	13,957	(1,055)	9,987	14,010	(846)	(4,220)	40,302	11,053	3,559	121,569	(137,950)		89,933	20,327	10,788		(51,772)	(4,035)	5,854	(141,872)	834,290
Transfer In/(Out)																								
Fund Balance/RE - 7/1/20		1,063,127	(121)	20,607		(18,278)	96,949	40	42,155	56,128	109,164	40,418	(55,000)	(20,874)		(134,462)	(20,327)	(10,908)			47,787	199,372	12,536	1,428,313
Fund Balance/RE - 6/30/21		1,849,524	48,183	34,564	(1,055)	(8,291)	110,959	(806)	37,935	96,430	120,217	43,977	66,569	(158,824)		(44,529)		(120)		(51,772)	43,752	205,226	(129,336)	2,262,603

EXHIBIT D			
City of Rolling Hills Estates			
SOURCES and USES			
FY 2021-22	General Fund	Special Revenue Funds	Total
SOURCES			
TAXES	6,799,899		6,799,899
LICENSES/PERMITS	1,201,123		1,201,123
REV FR OTH AGENCIES	1,183,917	1,507,122	2,691,039
CHARGES FOR SVCS	340,366		340,366
FINES/FORFEITURES	56,106	11,980	68,085
USE OF MONEY/PROPERTY	171,802	11,040	182,842
OTHER REVENUES	249,188	123,296	372,484
Total Revenues	10,002,400	1,653,438	11,655,838
USES			
Legislative	307,239		307,239
Administration/Support	2,309,365		2,309,365
Public Safety	2,545,298	15,015	2,560,313
Public Works	622,049	369,504	991,553
Community Development	1,169,493	389,015	1,558,507
Community Services	1,763,912	65,067	1,828,979
Operations Expenditures	8,717,356	838,601	9,555,957
PERS UAL Payment	500,000		500,000
Capital Projects	379,748	616,733	996,482
Vehicle Purchases/Reserves			
Total Expenditures	9,597,104	1,455,334	11,052,438
Net Change	405,296	198,104	603,400
Transfer In/(Out)			
Fund Balance/RE - 7/1/21	4,390,412	2,262,603	6,653,015
Fund Balance/RE - 6/30/22	4,795,708	2,460,707	7,256,415
OPERATING RESULTS:			
Total Revenues	10,002,400	1,653,438	11,655,838
Less: Special Operating Revenues			
Less: Operations Expenditures	(8,717,356)	(838,601)	(9,555,957)
RESULTS	1,285,044	814,838	2,099,882
SUBTOTALS BEFORE SPECIALS			
Special Project	15,000		15,000
LAIF FMV	90,657		90,657
NET OPERATING RESULTS (\$)	1,390,701	814,838	2,205,539
Net Operating Results (%) as a % of Revenues	14%	49%	19%

EXHIBIT D		(Continued) Special Funds																						
City of Rolling Hills Estates		Park		PROP A																				
SOURCES and USES		Facilities	State	State	Local	Traffic	PEG	CDBG	Transit	PROP	AQMD	Measure	Measure	Measure	PROP A	PROP A	CARES Act	CDBG-CV	SB2 PLAN	Pepper	Traffic	G.P.	Special	
FY 2021-22		Fees	HUTA	RMRA	Trans	Safety	Fees	Funds	Imp	C	AB 2766	R	W	M	Parks	4th District	Grant	Grant	Grant	Grant	Tree	Measure	Update	Revenue
		10	11	12	13	14	16	17	18	19	20	23	24	26	32	34	40	41	42	95	98	99	TOTAL	
SOURCES																								
TAXES																								
LICENSES/PERMITS																								
REV FR OTH AGENCIES																								
CHARGES FOR SVCS																								
FINES/FORFEITURES																								
USE OF MONEY/PROPERTY																								
OTHER REVENUES																								
Total Revenues		5,700	195,438	162,909		11,980	27,611	29,429	203,691	168,957	10,166	126,698	161,929	334,627				6,967	106,312			188	1,985	1,507,122
USES																								
Legislative																								
Administration/Support																								
Public Safety																								
Public Works																								
Community Development																								
Community Services																								
Operations Expenditures																								
PERSONAL Payment																								
Capital Projects																								
Vehicle Purchases/Reserves																								
Total Expenditures		398,096	162,700		8,000		46,716	31,052	168,509				82,483	68,398	6,357		(120)	7,135	62,361	20,879			326,653	838,601
Net Change		(392,396)	33,049	163,334		3,980	(19,105)	(1,623)	35,312	169,642	10,577	127,117	79,865	266,294	(6,357)		120	(168)	43,951	9,182		1,985	(326,653)	198,104
Transfer In/(Out)																								
Fund Balance/RE - 7/1/21		1,849,524	48,183	34,564	(1,055)	(8,291)	110,959	(806)	37,935	96,430	120,217	43,977	66,569	(158,824)		(44,529)	(120)		(51,772)	43,752	205,226	(129,336)		2,262,603
Fund Balance/RE - 6/30/22		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)		2,460,707

EXHIBIT E			
City of Rolling Hills Estates			
SOURCES and USES			
FY 2022-23	General Fund	Special Revenue Funds	Total
SOURCES			
TAXES	7,032,532		7,032,532
LICENSES/PERMITS	1,797,000	22,225	1,819,225
REV FROM OTHER AGENCIES	1,136,289	1,586,792	2,723,081
CHARGES FOR SVCS	311,500		311,500
FINES/FORFEITURES	48,543	20,000	68,543
USE OF MONEY/PROPERTY	350,000	65,543	415,543
OTHER REVENUES	439,289	487,864	927,153
Total Revenues	11,115,153	2,182,424	13,297,577
USES			
Legislative	256,346		256,346
Administration/Support	2,497,527	10,000	2,507,527
Public Safety	2,644,643	28,800	2,673,443
Public Works	650,939	592,201	1,243,140
Community Development	1,247,589		1,247,589
Community Services	1,914,190	55,238	1,969,428
Operations Expenditures	9,211,234	686,239	9,897,474
Capital Projects	711,193	2,522,753	3,233,946
Total Expenditures	9,922,427	3,208,992	13,131,419
Net Change	1,192,726	(1,026,568)	166,158
Transfers In/(Out)			
Fund Balance/RE - 7/1/22	4,795,708	2,460,707	7,256,415
Fund Balance/RE - 6/30/23	5,988,433	1,434,139	7,422,573
OPERATING RESULTS:			
Total Revenues	11,115,153	2,182,424	13,297,577
Less: Special Operating Revenues	(7,196)		(7,196)
Less: Operations Expenditures	(9,211,234)	(686,239)	(9,897,474)
RESULTS	1,896,723	1,496,185	3,392,908
SUBTOTALS BEFORE SPECIALS			
Special Project	80,000		80,000
NET OPERATING RESULTS (\$)	1,976,723	1,496,185	3,472,908
Net Operating Results (%) as a % of Revenues	18%	69%	26%

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	PROP A Parks Grant	PROP A 4th District Grant	CARES Act Grant	CDBG-CV Grant	SB2 PLAN Grant	Pepper Tree	Traffic Measure	G.P. Update	Special Revenue
FY 2022-23		10	11	12	13	14	16	17	18	19	20	23	24	26	32	34	40	41	42	95	98	99	TOTAL
SOURCES																							
TAXES																							
LICENSES/PERMITS																							
REV FROM OTHER AGENCIES																							
CHARGES FOR SVCS																							
FINES/FORFEITURES																							20,000
USE OF MONEY/PROPERTY																							12
OTHER REVENUES																							26,806 419,364
Total Revenues																							446,170
USES																							
Legislative																							
Administration/Support																							
Public Safety																							20,000
Public Works																							200,000
Community Development																							
Community Services																							
Operations Expenditures																							200,000
Capital Projects																							1,056,733
Total Expenditures																							1,056,733
Net Change																							(610,563)
Transfers In/(Out)																							(44,529)
Fund Balance/RE - 7/1/22																							1,457,128
Fund Balance/RE - 6/30/23																							802,036

EXHIBIT F			
City of Rolling Hills Estates			
SOURCES and USES			
FY 2023-24	General Fund	Special Revenue Funds	Total
SOURCES			
TAXES	7,292,787		7,292,787
LICENSES/PERMITS	1,507,000	11,677	1,518,677
REV FROM OTHER AGENCIES	165,000	2,404,440	2,569,440
CHARGES FOR SVCS	358,900		358,900
FINES/FORFEITURES	45,000	15,000	60,000
USE OF MONEY/PROPERTY	336,000	60,240	396,240
OTHER REVENUES	225,093	1,251,600	1,476,693
Total Revenues	9,929,780	3,742,957	13,672,737
USES			
Legislative	282,471		282,471
Administration/Support	2,552,378		2,552,378
Public Safety	2,904,398	15,000	2,919,398
Public Works	711,212	541,783	1,252,995
Community Development	1,374,555		1,374,555
Community Services	1,732,726	35,050	1,767,776
Operations Expenditures	9,557,739	591,833	10,149,572
PERS UAL Payment	300,000		300,000
Capital Projects	1,663,000	2,935,288	4,598,288
Total Expenditures	11,520,739	3,527,121	15,047,860
Net Change	(1,590,959)	215,836	(1,375,123)
Transfer In/(Out)			
Fund Balance/RE - 7/1/23	5,988,433	1,434,141	7,422,574
Fund Balance/RE - 6/30/24	4,397,475	1,649,977	6,047,452
OPERATING RESULTS:			
Total Revenues	9,929,780	3,742,957	13,672,737
Less: Special Operating Revenues			
Less: Operations Expenditures	(9,557,739)	(591,833)	(10,149,572)
RESULTS	372,041	3,151,124	3,523,165
SUBTOTALS BEFORE SPECIALS			
Special Project	15,000		15,000
NET OPERATING RESULTS (\$)	387,041	3,151,124	3,538,165
Net Operating Results (%) as a % of Revenues	4%	84%	26%

EXHIBIT F		(Continued) Special Funds																						
City of Rolling Hills Estates		Park			PROP A										PROP A	PROP A								
SOURCES and USES		Facilities	State	State	Local	Traffic	PEG	CDBG	Transit	PROP	AQMD	Measure	Measure	Measure	Parks	4th District	CARES Act	CDBG-CV	SB2 PLAN	Pepper	Traffic	General	Special	
FY 2023-24		10	11	12	13	14	16	17	18	19	20	23	24	26	32	34	40	41	42	95	98	99	TOTAL	
SOURCES																								
TAXES																								
LICENSES/PERMITS																								
REV FROM OTHER AGENCIES																								
CHARGES FOR SVCS																								
FINES/FORFEITURES																								
USE OF MONEY/PROPERTY																								
OTHER REVENUES																								
Total Revenues		1,225,000	229,490	201,856	9,704	15,000	28,500	20,445	240,561	203,710	22,500	152,532	162,550	1,170,903					10,429	26,100	21,177	2,500	3,742,957	
USES																								
Legislative																								
Administration/Support																								
Public Safety																								
Public Works																								
Community Development																								
Community Services																								
Operations Expenditures																								
PERSONAL Payment																								
Capital Projects																								
Total Expenditures		928,588	200,000	204,906	9,704	15,000	30,000	20,445	182,233	198,710		149,032	164,100	1,168,903					55,500	200,000			3,527,121	
Net Change		296,412	29,490	(3,050)			(1,500)		58,328	5,000	22,500	3,500	(1,550)	2,000					10,429	(29,400)	(178,823)	2,500	215,836	
Transfer In/(Out)																								
Fund Balance/RE - 7/1/23		802,036	91,338	106,762	(1,135)	(4,299)	92,254	(2,429)	104,926	137,824	142,429	73,470	71,065	(5,366)	(6,817)			(795)	25,496	22,459	226,312	(441,389)	1,434,141	
Fund Balance/RE - 6/30/24		1,098,448	120,828	103,712	(1,135)	(4,299)	90,754	(2,429)	163,254	142,824	164,929	76,970	69,515	(3,366)	(6,817)			(795)	35,925	(6,941)	47,489	(438,889)	1,649,977	

EXHIBIT G			
City of Rolling Hills Estates			
SOURCES and USES			
FY 2024-25	General Fund	Special Revenue Funds	Total
SOURCES			
TAXES	7,534,903		7,534,903
LICENSES/PERMITS	3,007,500	288,015	3,295,515
REV FROM OTHER AGENCIES	165,000	2,929,840	3,094,840
CHARGES FOR SVCS	363,500		363,500
FINES/FORFEITURES	46,000	15,000	61,000
USE OF MONEY/PROPERTY	347,000	60,200	407,200
OTHER REVENUES	229,493	1,351,500	1,580,993
LAIF FMV GAIN/LOSS			
Total Revenues	11,693,396	4,644,555	16,337,951
USES			
Legislative	281,725		281,725
Administration/Support	2,606,462		2,606,462
Public Safety	3,015,003	15,000	3,030,003
Public Works	693,054	542,460	1,235,514
Community Development	1,457,889		1,457,889
Community Services	1,791,807	35,050	1,826,857
Operations Expenditures	9,845,939	592,510	10,438,449
Capital Projects	1,360,000	3,802,457	5,162,457
Total Expenditures	11,205,939	4,394,967	15,600,906
Net Change	487,457	249,588	737,045
Transfers In/(Out)			
Fund Balance/RE - 7/1/24	4,397,475	1,649,977	6,047,452
Fund Balance/RE - 6/30/25	4,884,931	1,899,566	6,784,497
OPERATING RESULTS:			
Total Revenues	11,693,396	4,644,555	16,337,951
Less: Special Operating Revenues			
Less: Operations Expenditures	(9,845,939)	(592,510)	(10,438,449)
RESULTS	1,847,457	4,052,045	5,899,502
SUBTOTALS BEFORE SPECIALS	1,847,457	4,052,045	5,899,502
Special Project			
NET OPERATING RESULTS (\$)	1,847,457	4,052,045	5,899,502
Net Operating Results (%) as a % of Revenues	16%	87%	36%

EXHIBIT G		(Continued) Special Funds																				
City of Rolling Hills Estates SOURCES and USES		Park Facilities	State GT	State RMRA	PROP A		PEG Fees	CDBG Funds	Transit Imp	PROP C	AQMD AB 2766	Measure R	Measure W	Measure M	PROP A					General Plan	Special Revenue	
FY 2024-25		Fees	11	12	Local Trans	Traffic Safety	16	17	18	19	20	23	24	26	Parks Grant	CARES Act Grant	CDBG-CV Grant	SB2 PLAN Grant	Pepper Tree	Traffic Measure	99	TOTAL
SOURCES																						
TAXES																						
LICENSES/PERMITS																						
REV FROM OTHER AGENCIES			227,290	225,000	11,000			22,000	245,000	210,000	20,000	155,000	159,550	1,655,000						260,015	28,000	288,015
CHARGES FOR SVCS																						
FINES/FORFEITURES						15,000																15,000
USE OF MONEY/PROPERTY		25,000	2,200	1,000			1,900		1,000	5,000	2,500	3,500	3,000	2,000					1,100	12,000		60,200
OTHER REVENUES		1,300,000					26,500												25,000			1,351,500
LAIF FMV GAIN/LOSS																						
Total Revenues		1,325,000	229,490	226,000	11,000	15,000	28,400	22,000	246,000	215,000	22,500	158,500	162,550	1,657,000					26,100	272,015	28,000	4,644,555
USES																						
Legislative																						
Administration/Support																						
Public Safety						15,000																15,000
Public Works			200,000						182,910				159,550									542,460
Community Development																						
Community Services													4,550						30,500			35,050
Operations Expenditures			200,000			15,000			182,910				164,100						30,500			592,510
Capital Projects		1,065,000		225,000	11,000		30,000	22,000		210,000		155,000		1,655,000					10,000	419,457		3,802,457
Total Expenditures		1,065,000	200,000	225,000	11,000	15,000	30,000	22,000	182,910	210,000		155,000	164,100	1,655,000					40,500	419,457		4,394,967
Net Change		260,000	29,490	1,000			(1,600)		63,090	5,000	22,500	3,500	(1,550)	2,000					(14,400)	(147,442)	28,000	249,588
Transfers In/(Out)																						
Fund Balance/RE - 7/1/24		1,098,448	120,828	103,712	(1,135)	(4,299)	90,754	(2,429)	163,254	142,824	164,929	76,970	69,515	(3,366)	(6,817)		(795)	35,925	(6,941)	47,489	(438,889)	1,649,977
Fund Balance/RE - 6/30/25		1,358,448	150,318	104,712	(1,135)	(4,299)	89,154	(2,429)	226,345	147,824	187,429	80,470	67,965	(1,366)	(6,817)		(795)	35,925	(21,341)	(99,953)	(410,889)	1,899,566

CITY OF ROLLING HILLS ESTATES



EXHIBIT H

FUND BALANCE POLICY ANALYSIS
GENERAL FUND ONLY

	Exhibit D Actual Year Ending June 30, 2022	Exhibit E Estimated Year Ending June 30, 2023	Exhibit F Adopted Year Ending June 30, 2024	Exhibit G Proposed Year Ending June 30, 2025	
Fund Balances:	4,795,708	5,988,433	4,397,475	4,884,931	Fund Balances:
Nonspendable:					Nonspendable:
Advance to Other Funds					Advance to Other Funds
Inventories	10,298	9,000	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	190,000	225,000	200,000	400,000	Equipment
Capital Projects Replacement	709,343	700,000	540,000	760,000	Capital Projects Replacement
Capital Projects	600,000	600,000	400,000	850,000	Capital Projects
PERS UAL	100,000	300,000		300,000	PERS UAL
American Rescue Plan Act	943,822	1,796,155	796,155	46,155	American Rescue Plan Act
ALPR Replacement Fund	50,000	50,000	50,000	50,000	ALPR Replacement Fund
Unassigned:					Unassigned:
Contingency Reserve	982,245	1,098,278	1,191,320	1,258,776	Contingency Reserve
Emergency Reserve	1,200,000	1,200,000	1,200,000	1,200,000	Emergency Reserve
Total Unassigned	2,182,245	2,298,278	2,391,320	2,458,776	Total Unassigned
Total Fund Balances	4,795,708	5,988,433	4,397,475	4,884,931	Total Fund Balances
Operating Expenditures	8,717,356	9,211,234	9,557,739	9,845,939	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 2023 – 2024

This Year's Limit: \$21,383,471
Amount under Limit: \$15,290,614

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 2023-2024 has been calculated to be \$21,383,471, which is \$15,290,614 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	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
TOTAL PERSONNEL	69,135	65,431	73,646	77,021	80,525
TOTAL MATERIALS & OPS	175,498	241,808	182,700	205,450	201,200
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL FUNCTION	244,633	307,239	256,346	282,471	281,725

LEGISLATIVE OVERVIEW

This function includes the activities of City Council, Planning Commission, Park and Activities Commission, City Attorney, and Elections.

City of Rolling Hills Estates

Function	Activity Title	Activity
Legislative	City Council	4110

Narrative

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.

Description

- 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	2020-21	2021-22	2022-23	2023-24	2024-25	
	Actual	Actual	Estimated	Adopted	Proposed	
PERSONNEL						
401 Wages - Full Time	10,784	9,409	10,090	10,610	11,139	
405 Wages - Overtime						
410 Benefits	1,313	1,136	997	1,188	1,265	
TOTAL PERSONNEL	12,097	10,545	11,087	11,798	12,404	
MATERIALS & OPERATIONS						
420 Materials & Supplies	3,414	1,824	2,000	2,250	2,500	
463 Mileage	0	903	1,000	1,000	1,000	
470 Travel & Meetings	2,118	17,089	25,000	26,000	27,000	
472 Dues & Memberships	21,455	25,855	29,000	29,500	30,000	
TOTAL MATERIALS & OPS	26,987	45,671	57,000	58,750	60,500	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	39,084	56,217	68,087	70,548	72,904	
FUND SOURCE						
01 General Fund 4110	39,084	56,217	68,087	70,548	72,904	
TOTAL	39,084	56,217	68,087	70,548	72,904	

City of Rolling Hills Estates

Function	Activity Title	Activity
Legislative	Planning Commission	4120

Narrative

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.

Description

- 401 SALARIES/WAGES FT
Planning activity devoted to this activity is a portion of the Administrative Analyst's salary and a portion of Community Services 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	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed	
PERSONNEL						
401 Wages - Full Time	24,410	25,797	27,158	28,794	30,192	
405 Wages - Overtime		27				
410 Benefits	7,847	7,872	8,152	7,471	7,708	
TOTAL PERSONNEL	32,256	33,696	35,310	36,265	37,900	
MATERIALS & OPERATIONS						
430 Contractual Services		461		500	500	
463 Mileage		886				
470 Travel & Meetings		909		1,000	1,000	
TOTAL MATERIALS & OPS	0	2,256	0	1,500	1,500	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	32,256	35,952	35,310	37,765	39,400	
FUND SOURCE						
01 General Fund	32,256	35,952	35,310	37,765	39,400	
TOTAL	32,256	35,952	35,310	37,765	39,400	

City of Rolling Hills Estates

Function	Activity	Code
Legislative	P&A Commission	4130

Narrative

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.

Description

- 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	P&A Commission					4130
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed	
PERSONNEL						
401 Wages - Full Time	19,510	16,291	20,742	21,813	22,904	
410 Benefits	5,272	4,898	6,507	7,144	7,316	
TOTAL PERSONNEL	24,782	21,189	27,249	28,957	30,220	
MATERIALS & OPERATIONS						
470 Travel & Meetings	50	455	1,200	1,200	1,200	
472 Dues & Memberships	355	170	1,000	1,000	1,000	
TOTAL MATERIALS & OPS	405	625	2,200	2,200	2,200	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	25,187	21,814	29,449	31,157	32,420	
FUND SOURCE						
01 General Fund	25,187	21,814	29,449	31,157	32,420	
TOTAL	25,187	21,814	29,449	31,157	32,420	

City of Rolling Hills Estates

Function	Activity Title	Activity
Legislative	City Attorney	4140

Narrative

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.

Description

- 431 CITY ATTORNEY GENERAL SERVICES
Covers costs associated with the City Attorney's services.

- 436 SPECIAL COUNSEL
Covers costs associated with litigation defense, CEQA compliance, settlement and real property transactions that are outside the scope of the general services.

- 476 ADVERTISING
Provides for legal notices and publications as necessary to meet federal, state or local requirements.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Legislative	City Attorney					4140
	2020-21	2021-22	2022-23	2023-24	2024-25	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
------------------------	----------	----------	----------	----------	----------

MATERIALS & OPERATIONS

431 General Services	87,859	166,534	90,000	125,000	100,000
436 Special Counsel	34,333	8,332	25,000	10,000	10,000
476 Advertising	8,142	18,196	7,000	7,000	7,000

TOTAL MATERIALS & OPS	130,334	193,063	122,000	142,000	117,000
----------------------------------	----------------	----------------	----------------	----------------	----------------

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
-----------------------------	----------	----------	----------	----------	----------

TOTAL ACTIVITY	130,334	193,063	122,000	142,000	117,000
-----------------------	----------------	----------------	----------------	----------------	----------------

FUND SOURCE

01 General Fund	130,334	193,063	122,000	142,000	117,000
-----------------	---------	---------	---------	---------	---------

TOTAL	130,334	193,063	122,000	142,000	117,000
--------------	----------------	----------------	----------------	----------------	----------------

City of Rolling Hills Estates

Function	Activity Title	Activity
Legislative	Election	4150

Narrative

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.

Description

430 GENERAL CONTRACTUAL SERVICES
Provides for costs associated with general municipal election, and retainer for an election consultant as needed during off-election year.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Legislative	Election					4150
	2020-21	2021-22	2022-23	2023-24	2024-25	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
------------------------	----------	----------	----------	----------	----------

MATERIALS & OPERATIONS

430 Contractual Services	17,772	193	1,500	1,000	20,000
--------------------------	--------	-----	-------	-------	--------

TOTAL MATERIALS & OPS	17,772	193	1,500	1,000	20,000
----------------------------------	---------------	------------	--------------	--------------	---------------

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
-----------------------------	----------	----------	----------	----------	----------

TOTAL ACTIVITY	17,772	193	1,500	1,000	20,000
-----------------------	---------------	------------	--------------	--------------	---------------

FUND SOURCE

01 General Fund	17,772	193	1,500	1,000	20,000
-----------------	--------	-----	-------	-------	--------

TOTAL	17,772	193	1,500	1,000	20,000
--------------	---------------	------------	--------------	--------------	---------------

THIS PAGE INTENTIONALLY LEFT BLANK

**City of Rolling Hills Estates
Summary**

Function					
Administration & Support					
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
TOTAL PERSONNEL	1,446,519	2,088,844	1,721,641	2,009,964	1,762,323
TOTAL MATERIALS & OPS	927,921	716,040	769,386	835,914	837,639
TOTAL CAPITAL OUTLAY	4,740	4,482	6,500	6,500	6,500
TOTAL FUNCTION	2,379,179	2,809,365	2,497,527	2,852,378	2,606,462

ADMINISTRATION AND SUPPORT OVERVIEW

This function includes City Manager, Administrative Services, Information Technology, Central Services/Facilities Operations, Finance, Treasury, Personnel, Equipment, Vehicles, and Public Information.

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	City Manager	4210

Narrative

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.

Description

- 401 SALARIES/WAGES FT
Includes full-time salaries for the City Manager, Assistant City Manager, City Clerk, and support staff to the City Manager.
- 402 SALARIES/WAGES PT
Provides wages for part-time front office staff.
- 405 OVERTIME
- 410 BENEFITS
Allocation of employee benefits from the benefit cost center.
- 420 MATERIALS & SUPPLIES
Provides for miscellaneous office supplies.
- 430 GENERAL CONTRACTUAL SERVICES
Special services or projects, as needed.
- 438 RECORDS MANAGEMENT SERVICES
Provides for contracted file imaging services, Municipal Code updates and online access.
- 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 City Clerk's Association, South Bay City Managers' Association, Municipal Management & Association of Southern California, International City Management Association, International Institute of Municipal Clerks, 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
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed	
PERSONNEL						
401 Wages - Full Time	459,005	486,545	514,138	512,019	537,032	
402 Wages - Part Time	48,259	52,928	55,000	81,155	85,204	
405 Wages - Overtime	176	264		250	250	
410 Benefits	114,515	112,269	113,588	114,404	118,722	
TOTAL PERSONNEL	621,955	652,006	682,726	707,828	741,208	
MATERIALS & OPERATIONS						
420 Materials & Supplies		203	400	400	400	
430 Contractual Services	310	1,761	1,470	5,000	5,000	
438 Records Management Serv	8,443	11,773	11,434	11,500	12,000	
463 Mileage		57	500	500	500	
470 Travel & Meetings	700	8,423	15,000	16,500	17,500	
472 Dues & Memberships	1,890	4,505	4,500	5,500	6,000	
TOTAL MATERIALS & OPS	11,343	26,721	33,304	39,400	41,400	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	633,298	678,727	716,030	747,228	782,608	
FUND SOURCE						
01 General Fund	633,298	678,727	716,030	747,228	782,608	
TOTAL	633,298	678,727	716,030	747,228	782,608	

City of Rolling Hills Estates

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

Narrative

This program covers the cost of office and custodial supplies, Information Technology, building and grounds repairs and maintenance, voice and data services, water, electric, and postage related to activities at City Hall.

Description

- 402 SALARIES/WAGES PT
Provides for a City Hall proctor during certain evening meetings in the Council Chambers.
- 420 MATERIALS & SUPPLIES
Provides for miscellaneous office supplies, custodial supplies and maintenance supplies used at Civic Center.
- 430 CONTRACTUAL SERVICE
Provides for voice, data, & IT support, website hosting, Domain registrations, Granicus, & related items.
- 434 REPAIRS AND MAINTENANCE SERVICES
Provides for janitorial services, landscape maintenance, copier lease, generator maintenance and AEDs.
- 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
Software purchase, training, licensing and maintenance fees including Office365, Digital Imaging, GovInvest, GIS, Planning Database, and other applications.
- 440 PROPERTY INSURANCE
Property insurance costs, including earthquake coverage.
- 441 LIABILITY INSURANCE
General liability & pollution insurance costs paid to California JPIA.
- 443 GOVERNMENT CRIME INSURANCE POLICY
Provides coverage to the City for financial losses arising from employee theft, forgery, etc.
- 445 PENSION OBLIGATION BOND
Principal payment. Final payment was made in FY 2020-21.
- 446 PENSION OBLIGATION BOND INTEREST
Interest payment and annual administration fee. Final payment was made in FY 2020-21.
- 450 VOICE & DATA SERVICES
Cost for voice & Internet/data services at Civic Center.
- 451 WATER
Cost of water service for Civic Center and grounds.
- 452 ELECTRICITY
Cost of Edison's electric services for the Civic Center.
- 475 POSTAGE
Provides for all mailing costs (including FED-EX) except for the newsletters and calendars.
- 478 EQUIPMENT RENTAL
Provides for monthly rental of the postage meter on our postage machine.
- 484 OFFICE FURNITURE, ETC.
Includes cost of new or replacement office furniture.
- 485 IT & SPECIAL EQUIPMENT
Provides for IT hardware and special equipment costing less than \$10,000 per item.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity				Code
Administration & Support	Central Services/Facilities Ops				4220
	2020-21	2021-22	2022-23	2023-24	2024-25
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed
PERSONNEL					
402 Wages - Part Time					
410 Benefits					
TOTAL PERSONNEL	0	0	0	0	0
MATERIALS & OPERATIONS					
420 Materials & Supplies	18,499	25,080	32,000	30,000	30,000
430 Contractual Services	45,421	51,150	55,000	60,000	60,000
434 Repairs & Maint. Services	32,659	32,179	40,000	35,000	35,000
435 Building Maint. & Repair	25,570	33,641	35,000	30,000	30,000
439 Software & Maintenance	46,466	44,968	50,000	55,300	58,300
440 Property Insurance	25,802	30,957	32,889	40,731	41,000
441 Liability Insurance	141,712	134,238	131,415	145,561	146,000
443 Gov. Crime Insurance	827	868	912	958	975
445 Pension Obligation Bond	265,000				
446 Pension Bond Interest	4,295				
450 Voice & Data Services	60,105	63,639	71,000	71,000	71,000
451 Water Utility	7,262	15,263	10,000	10,000	10,000
452 Electric Utility	24,000	49,472	45,500	50,000	50,000
475 Postage	3,044	483	1,000	500	500
478 Equipment Rental	4,575	6,407	6,000	6,000	6,000
TOTAL MATERIALS & OPS	705,239	488,345	510,716	535,050	538,775
CAPITAL OUTLAY					
484 Office Furniture, Etc.	1,719	543	1,500	1,500	1,500
485 IT & Special Equipment	3,020	3,939	5,000	5,000	5,000
TOTAL CAPITAL OUTLAY	4,740	4,482	6,500	6,500	6,500
TOTAL ACTIVITY	709,978	492,827	517,216	541,550	545,275
FUND SOURCE					
01 General Fund	709,978	492,827	517,216	541,550	545,275
TOTAL	709,978	492,827	517,216	541,550	545,275

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Administrative Services	4230

Narrative

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

Description

- 401 SALARIES/WAGES FT
Includes full-time salaries for Administrative Services Director, Accountant, and Account Clerk II.
- 402 SALARIES/WAGES PT
Provides wages for part-time Interns.
- 405 OVERTIME
- 410 BENEFITS
Allocation of employee benefits from the benefit cost center.
- 420 MATERIALS & SUPPLIES
Small equipment and supplies for Administrative Services.
- 430 GENERAL CONTRACTUAL SERVICES
Provides for the annual external audit and accounting temporary services, for the purchase of materials and submission fees related to preparation of budget document, CAFR, and other agency reports.
- 439 COMPUTER SOFTWARE AND TRAINING
Provides for the annual maintenance, training and related services for the City's financial applications, and for related software.
- 463 MILEAGE
Includes mileage reimbursement for the Administrative Services Department staff's use of personal vehicles while on City-related business.
- 470 MEETINGS/CONFERENCES/TRAVEL
Provides for attendance at meetings, conferences, and associated travel.
- 472 MEMBERSHIPS
Accounts for staff's membership and subscriptions in related professional organizations.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Administration & Support	Administrative Services				4230
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
PERSONNEL					
401 Wages - Full Time	319,545	340,599	364,689	391,539	410,517
402 Wages - Part Time					
405 Wages - Overtime	223	1,192	2,325	2,500	2,500
410 Benefits	104,664	110,966	114,000	114,770	117,881
TOTAL PERSONNEL	424,433	452,757	481,014	508,809	530,898
MATERIALS & OPERATIONS					
420 Materials & Supplies	268	1,177	1,200	1,000	1,000
430 Contractual Services	88,893	76,043	110,000	100,000	100,000
439 Software & Maintenance	36,907	40,366	2,000	41,000	42,000
463 Mileage	133	534	1,800	2,000	2,000
470 Travel & Meetings	1,145	3,585	9,000	9,000	9,000
472 Dues & Memberships	1,494	1,129	1,300	1,500	1,500
TOTAL MATERIALS & OPS	128,840	122,834	125,300	154,500	155,500
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	553,272	575,591	606,314	663,309	686,398
FUND SOURCE					
01 General Fund	553,272	575,591	606,314	663,309	686,398
TOTAL	553,272	575,591	606,314	663,309	686,398

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Personnel Administration	4240

Narrative

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.

Description

- 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. Includes payments to PERS to reduce the unfunded actuarial liability in FY2021-22 (\$500,000).
- 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
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
PERSONNEL					
401 Wages - Full Time	75,885	81,887	86,709	91,742	96,186
410 Benefits	302,753	879,450	447,323	676,344	367,628
TOTAL PERSONNEL	378,638	961,338	534,032	768,086	463,814
MATERIALS & OPERATIONS					
420 Materials & Supplies	517	514	500	500	500
430 Contractual Services	4,176	5,803	12,000	15,000	10,000
470 Travel & Meetings		178	6,000	6,000	6,000
471 Tuition Reimbursement		2,000	6,000	6,000	6,000
472 Dues & Memberships		200	300	500	500
476 Advertising			250	250	250
TOTAL MATERIALS & OPS	4,694	8,696	25,050	28,250	23,250
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	383,332	970,033	559,082	796,336	487,064
FUND SOURCE					
01 General Fund	383,332	970,033	559,082	796,336	487,064
TOTAL	383,332	970,033	559,082	796,336	487,064

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Public Information	4250

Narrative

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

Description

- 401 SALARIES AND WAGES FT
Wages for a portion of the Assistant City Manager's and Administrative Aide's time.
- 410 BENEFITS
Allocation of employee benefits from the Benefit Cost Center.
- 420 MATERIALS & SUPPLIES
Provides for supplies as needed and printing support for public outreach.
- 430 GENERAL CONTRACTUAL SERVICES
Provides contractual service as needed for Public Information, including video production of meetings, support for public engagement and outreach and emergency alert system.
- 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	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed	
PERSONNEL						
401 Wages - Full Time	16,863	18,197	19,269	20,387	21,375	
410 Benefits	4,630	4,545	4,600	4,854	5,028	
TOTAL PERSONNEL	21,493	22,743	23,869	25,241	26,403	
MATERIALS & OPERATIONS						
420 Materials & Supplies	166	553	1,000	2,500	2,500	
430 Contractual Services	15,181	17,496	20,000	20,000	20,000	
470 Travel & Meetings			1,000	1,000	1,000	
472 Dues & Memberships			500	500	500	
475 Postage						
TOTAL MATERIALS & OPS	15,346	18,048	22,500	24,000	24,000	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	36,839	40,791	46,369	49,241	50,403	
FUND SOURCE						
01 General Fund	36,839	40,791	46,369	49,241	50,403	
TOTAL	36,839	40,791	46,369	49,241	50,403	

City of Rolling Hills Estates

Function	Activity Title	Activity
Administration & Support	Employee Benefits	4260

Narrative

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.

Description

- 410 BENEFITS
The negative amount equals the charges to the other programs -- a reimbursement "receipt" here.
- 412 RETIREMENT
Retirement benefits are provided to employees through the Public Employees Retirement System (PERS).
- 413 WORKERS' COMPENSATION
Workers' Compensation insurance cost premiums paid to the CJPIA insurance pool.
- 414 GROUP HEALTH INSURANCE
Medical, dental and prescription premiums are paid at 100% for each full-time employee. 75% of spousal and dependent coverages are paid by the City while 25% of such coverage's are paid by the employee.
- 415 LIFE INSURANCE
Coverage for employee life insurance.
- 416 DISABILITY INSURANCE
Long-term disability benefits of 60% of salary are paid sixty days after being unable to work. The City self-insures for first 30 days following elimination period, after which coverage is provided by CIGNA.
- 417 UNEMPLOYMENT INSURANCE
The City self-insures for unemployment insurance compensation.
- 418 FICA/MEDICARE
The City's social security contribution for part-time employees and Medicare contributions for full-time employees, as required by federal law.
- 419 AUTO ALLOWANCE
\$500 monthly auto allowance each to the Assistant City Manager, Administrative Services Director, Public Works Director and Community Development Director.
- 428 PARS Retirement
Management fees for a deferred compensation plan.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Administration & Support	Employee Benefits					4260
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed	
PERSONNEL						
410 Benefits	(626,576)	(625,026)	(655,564)	(648,027)	(666,721)	
412 Employer Share Retirement	194,569	190,888	210,708	216,687	229,647	
413 Worker's Compensation	49,621	52,790	50,160	46,979	50,000	
414 Group Health Insurance	309,066	307,216	312,671	292,875	292,875	
415 Life Insurance	5,523	5,179	6,439	6,613	6,769	
416 Disability Insurance	12,435	12,027	14,803	15,843	16,620	
417 Unemployment Insurance	334	311	1,000	1,000	1,000	
418 Medicare	31,948	33,815	34,982	39,230	41,010	
419 Auto Allowance	18,000	18,000	20,000	24,000	24,000	
428 PARS Retirement	5,080	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

Narrative

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

Description

- 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.

- 482 VEHICLES & EQUIPMENT
Provides for the purchase of City vehicles, trailers, and equipment.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Administration & Support	Equipment					4279
	2020-21	2021-22	2022-23	2023-24	2024-25	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
------------------------	----------	----------	----------	----------	----------

MATERIALS & OPERATIONS

420 Materials & Supplies	5,397	4,680	3,000	5,000	5,000
442 Auto Comp/Coll Insurance	1,512	1,564	1,516	1,714	1,714
461 Equipment Maintenance	40,170	27,274	30,000	30,000	30,000
462 Gas and Oil	15,380	17,878	18,000	18,000	18,000

TOTAL MATERIALS & OPS	62,460	51,396	52,516	54,714	54,714
----------------------------------	---------------	---------------	---------------	---------------	---------------

CAPITAL OUTLAY

0 #N/A

TOTAL CAPITAL OUTLAY	0	0	0	0	0
-----------------------------	----------	----------	----------	----------	----------

TOTAL ACTIVITY	62,460	51,396	52,516	54,714	54,714
-----------------------	---------------	---------------	---------------	---------------	---------------

FUND SOURCE

01 General Fund (4279)	62,460	51,396	52,516	54,714	54,714
------------------------	--------	--------	--------	--------	--------

TOTAL	62,460	51,396	52,516	54,714	54,714
--------------	---------------	---------------	---------------	---------------	---------------

THIS PAGE INTENTIONALLY LEFT BLANK

**City of Rolling Hills Estates
Summary**

Function					
Public Safety					
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
TOTAL PERSONNEL	0	18,523	21,225	51,809	53,381
TOTAL MATERIALS & OPS	2,523,308	2,541,790	2,652,218	2,867,589	2,976,622
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL FUNCTION	2,523,308	2,560,313	2,673,443	2,919,398	3,030,003

PUBLIC SAFETY OVERVIEW

This function consists of Police Services, Animal Control, Crossing Guards, Traffic Control Officer and Emergency Management. The Crossing Guards program is funded by Traffic Safety Special Revenue Fund revenues and supplemented by General Fund resources to the extent that the Fund does not cover all program costs.

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Safety	Patrol Services	4310

Narrative

This activity provides for 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; parking citation collection services; CORE Deputies; and special enforcement programs as identified.

Description

- 430 GENERAL CONTRACTUAL SERVICES
Under the regional policing arrangement, the City contributes approximately 28% of total Regional Service costs. Provides funding for the following: (1) M.C.A.D. operation costs; (2) City's share of a Community Services Officer; (3) City's share of CORE Deputies; and (4) costs associated with special services such as Sobriety Check Point.
- 433 SCHOOL RESOURCE OFFICERS
City's share of two School Resource Officers (SROs) in the amount of \$19,500 per MOU between Palos Verdes Peninsula Unified School District and the four Peninsula cities. This amount has been offset by the City's portion of a state Tobacco Grant in the amount of \$4,631.25 for a total annual cost to the City of \$14,868.75.
- 438 RECORDS MANAGEMENT SERVICES
Provides for computerized parking citation collection services and a citation-hearing officer.
- 450 VOICE & DATA SERVICES
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 LIDAR equipment to be given to the Sheriff's Department.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Public Safety	Patrol Services					4310
	2020-21	2021-22	2022-23	2023-24	2024-25	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
------------------------	----------	----------	----------	----------	----------

MATERIALS & OPERATIONS

430 Contractual Services	2,379,303	2,415,870	2,504,568	2,701,425	2,809,482
433 School Resource Officer				14,869	14,869
438 Records Management Serv	3,227	2,108	1,000	2,000	2,000
450 Voice & Data Services	247	2,718	3,600	3,000	3,000
474 Grants to Other Agencies	1,500	1,500	4,500	4,500	4,500
485 IT & Special Equipment				4,608	

TOTAL MATERIALS & OPS	2,384,277	2,422,195	2,513,668	2,730,402	2,833,851
----------------------------------	------------------	------------------	------------------	------------------	------------------

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
-----------------------------	----------	----------	----------	----------	----------

TOTAL ACTIVITY	2,384,277	2,422,195	2,513,668	2,730,402	2,833,851
-----------------------	------------------	------------------	------------------	------------------	------------------

FUND SOURCE

01 General Fund	2,384,277	2,422,195	2,513,668	2,730,402	2,833,851
-----------------	-----------	-----------	-----------	-----------	-----------

TOTAL	2,384,277	2,422,195	2,513,668	2,730,402	2,833,851
--------------	------------------	------------------	------------------	------------------	------------------

City of Rolling Hills Estates

Function	Activity	Code
Public Safety	Animal Control	4330

Narrative

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.

Description

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.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity				Code
Public Safety	Animal Control				4330
	2020-21	2021-22	2022-23	2023-24	2024-25
Expenditure Classification	Actual	Actual	Actual	Estimated	Proposed

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
------------------------	----------	----------	----------	----------	----------

MATERIALS & OPERATIONS

430 Contractual Services	23,905	52,928	50,000	40,000	42,000
--------------------------	--------	--------	--------	--------	--------

TOTAL MATERIALS & OPS	23,905	52,928	50,000	40,000	42,000
----------------------------------	---------------	---------------	---------------	---------------	---------------

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
-----------------------------	----------	----------	----------	----------	----------

TOTAL ACTIVITY	23,905	52,928	50,000	40,000	42,000
-----------------------	---------------	---------------	---------------	---------------	---------------

FUND SOURCE

01 General Fund	23,905	52,928	50,000	40,000	42,000
-----------------	--------	--------	--------	--------	--------

TOTAL	23,905	52,928	50,000	40,000	42,000
--------------	---------------	---------------	---------------	---------------	---------------

City of Rolling Hills Estates

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

Narrative

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

Description

- 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	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
PERSONNEL					
402 Wages - Part Time		16,832	19,600	19,600	19,600
410 Benefits		1,691	1,625	1,618	1,622
TOTAL PERSONNEL	0	18,523	21,225	21,218	21,222
MATERIALS & OPERATIONS					
4343 General Fund					
420 Materials & Supplies					
430 Contractual Services	13,036	44,882	38,750	46,687	49,771
4340 Traffic Safety Fund					
430 Contractual Services		8,000	20,000	15,000	15,000
TOTAL MATERIALS & OPS	13,036	52,882	58,750	61,687	64,771
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	13,036	71,405	79,975	82,905	85,993
FUND SOURCE					
01 General Fund (4343)	13,036	63,405	59,975	67,905	70,993
14 Traffic Safety Fund (4340)		8,000	20,000	15,000	15,000
TOTAL	13,036	71,405	79,975	82,905	85,993

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Safety	Emergency Management	4350

Narrative

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

Description

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

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Public Safety	Emergency Management				4350
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
PERSONNEL					
401 Wages - Full Time				27,216	28,577
410 Benefits				3,375	3,581
TOTAL PERSONNEL	0	0	0	30,591	32,158
MATERIALS & OPERATIONS					
420 Materials & Supplies	750	5,223	5,000	6,500	6,500
430 Contractual Services	9,375	1,546	16,000	28,000	28,500
470 Travel & Meetings				1,000	1,000
TOTAL MATERIALS & OPS	10,125	6,769	21,000	35,500	36,000
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	10,125	6,769	21,000	66,091	68,158
FUND SOURCE					
01 General Fund	10,125	6,769	21,000	66,091	68,158
TOTAL	10,125	6,769	21,000	66,091	68,158

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Safety	CARES Act/CDBG-CV	4355/4360

Narrative

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

Description

4355 CARES Act Fund 40

420 MATERIALS & SUPPLIES
Supported ongoing COVID-19 response in city operations and greater residential and business communities.

4360 CDBG-CV Fund 41

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

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Public Safety	CARES Act/CDBG-CV				4355/4360
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
PERSONNEL					
TOTAL PERSONNEL					
	0	0	0	0	0
MATERIALS & OPERATIONS					
<u>4355 CARES Act</u>					
420 Materials & Supplies	88,959	(120)			
<u>4360 CDBG-CV</u>					
420 Materials & Supplies	3,006	7,135	8,800		
TOTAL MATERIALS & OPS					
	91,965	7,015	8,800	0	0
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY					
	0	0	0	0	0
TOTAL ACTIVITY					
	91,965	7,015	8,800	0	0
FUND SOURCE					
40 CARES Act (4355)	88,959	(120)			
41 CDBG-CV (4360)	3,006	7,135	8,800		
TOTAL					
	91,965	7,015	8,800	0	0

THIS PAGE INTENTIONALLY LEFT BLANK

**City of Rolling Hills Estates
Summary**

Function					
Public Works					
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
TOTAL PERSONNEL	65,678	66,164	73,891	75,175	78,490
TOTAL MATERIALS & OPS	978,627	925,389	1,169,249	1,177,820	1,157,024
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL FUNCTION	1,044,305	991,553	1,243,140	1,252,995	1,235,514

PUBLIC WORKS OVERVIEW

This function contains operating activities of the City for Street Repair, Transit, Signs, Traffic Signals, Traffic Engineering, and Compliance with the National Pollutant Discharge Elimination System (NPDES). Also included in this function are Solid Waste and recycling programs.

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Works	Street & Sidewalk Repair	4410

Narrative

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

Description

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
	2020-21	2021-22	2022-23	2023-24	2024-25	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
------------------------	----------	----------	----------	----------	----------

MATERIALS & OPERATIONS

434 Repairs & Maint. Services	20,442	67,670	75,000	75,000	75,000
-------------------------------	--------	--------	--------	--------	--------

TOTAL MATERIALS & OPS	20,442	67,670	75,000	75,000	75,000
----------------------------------	---------------	---------------	---------------	---------------	---------------

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
-----------------------------	----------	----------	----------	----------	----------

TOTAL ACTIVITY	20,442	67,670	75,000	75,000	75,000
-----------------------	---------------	---------------	---------------	---------------	---------------

FUND SOURCE

11 Highway Users Tax Fund	20,442	67,670	75,000	75,000	75,000
---------------------------	--------	--------	--------	--------	--------

TOTAL	20,442	67,670	75,000	75,000	75,000
--------------	---------------	---------------	---------------	---------------	---------------

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Works	Local Roadway Safety Plan	4415

Narrative

This activity provides for preparation of Local Roadway Safety Plan.

Description

430 GENERAL CONTRACTUAL SERVICES

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Public Works	Local Roadway Safety Plan					4415
	2020-21	2021-22	2022-23	2023-24	2024-25	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
------------------------	----------	----------	----------	----------	----------

MATERIALS & OPERATIONS

430 Contractual Services	29,755	36,503			
--------------------------	--------	--------	--	--	--

TOTAL MATERIALS & OPS	29,755	36,503	0	0	0
----------------------------------	---------------	---------------	----------	----------	----------

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
-----------------------------	----------	----------	----------	----------	----------

TOTAL ACTIVITY	29,755	36,503	0	0	0
-----------------------	---------------	---------------	----------	----------	----------

FUND SOURCE

01 General Fund	29,755	36,503			
-----------------	--------	--------	--	--	--

TOTAL	29,755	36,503	0	0	0
--------------	---------------	---------------	----------	----------	----------

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Works	Transit	4450

Narrative

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.

Description

- 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				4450
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
PERSONNEL					
401 Wages - Full Time	15,148	13,812	12,250	12,082	12,666
410 Benefits	3,015	2,448	2,702	2,677	2,770
TOTAL PERSONNEL	18,163	16,260	14,952	14,759	15,436
MATERIALS & OPERATIONS					
430 Contractual Services	152,249	152,249	152,249	167,474	167,474
TOTAL MATERIALS & OPS	152,249	152,249	152,249	167,474	167,474
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	170,412	168,509	167,201	182,233	182,910
FUND SOURCE					
18 Transit Fund	170,412	168,509	167,201	182,233	182,910
TOTAL	170,412	168,509	167,201	182,233	182,910

City of Rolling Hills Estates

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

Narrative

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

Description

- 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.
- 452 ELECTRICITY
Electricity for City operated overhead safety lights throughout the City and electricity for operation of signalized intersections.

Note:

HUT or 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
	2020-21	2021-22	2022-23	2023-24	2024-25
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
------------------------	----------	----------	----------	----------	----------

MATERIALS & OPERATIONS

4451 General Fund

430 Contractual Services	169,242	154,201	145,000	165,000	165,000
432 Engineering Services	60,549	52,512	50,000	50,000	50,000
434 Repairs & Maint. Services	49,731	17,085	80,000	80,000	80,000
452 Electric Utility	29,445	14,511	30,000	30,000	30,000

4454 HUT Fund

432 Engineering Services	15,316		25,000	25,000	25,000
434 Repairs & Maint. Services	96,557	95,030	100,000	100,000	100,000

TOTAL MATERIALS & OPS	420,840	333,338	430,000	450,000	450,000
----------------------------------	----------------	----------------	----------------	----------------	----------------

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
-----------------------------	----------	----------	----------	----------	----------

TOTAL ACTIVITY	420,840	333,338	430,000	450,000	450,000
-----------------------	----------------	----------------	----------------	----------------	----------------

FUND SOURCE

01 General Fund (4451)	308,967	238,308	305,000	325,000	325,000
11 HUT Fund (4454)	111,873	95,030	125,000	125,000	125,000

TOTAL	420,840	333,338	430,000	450,000	450,000
--------------	----------------	----------------	----------------	----------------	----------------

City of Rolling Hills Estates

Function	Activity	Code
Public Works	Stormwater Permit Compliance	4460/4461

Narrative

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

Description

- 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.

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	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
PERSONNEL					
401 Wages - Full Time	20,043	20,981	26,035	27,390	28,712
405 Wages - Overtime	33	91	50	50	
410 Benefits	5,946	6,090	8,470	7,495	7,711
TOTAL PERSONNEL	26,022	27,162	34,555	34,935	36,423
MATERIALS & OPERATIONS					
<u>4460 General Fund</u>					
430 Contractual Services	291,123	279,850	282,000	300,000	300,000
<u>4461 Measure W</u>					
430 Contractual Services	5,876	38,295	225,000	159,550	159,550
TOTAL MATERIALS & OPS	296,998	318,146	507,000	459,550	459,550
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	323,020	345,307	541,555	494,485	495,973
FUND SOURCE					
01 General Fund (4460)	317,145	307,012	316,555	334,935	336,423
24 Measure W (4461)	5,876	38,295	225,000	159,550	159,550
TOTAL	323,020	345,307	541,555	494,485	495,973

City of Rolling Hills Estates

Function	Activity Title	Activity
Public Works	Solid Waste/Recycling	4625

Narrative

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

Description

- 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 Grant).

- 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	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
PERSONNEL					
401 Wages - Full Time	16,863	18,197	19,269	20,387	21,375
410 Benefits	4,630	4,545	5,114	5,094	5,256
TOTAL PERSONNEL	21,493	22,743	24,383	25,481	26,631
MATERIALS & OPERATIONS					
430 Contractual Services	46,441	12,500	2,500	20,796	
485 IT & Special Equipment	11,902	4,984	2,500	5,000	5,000
TOTAL MATERIALS & OPS	58,343	17,484	5,000	25,796	5,000
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	79,836	40,226	29,383	51,277	31,631
FUND SOURCE					
01 General Fund	79,836	40,226	29,383	51,277	31,631
TOTAL	79,836	40,226	29,383	51,277	31,631

THIS PAGE INTENTIONALLY LEFT BLANK

**City of Rolling Hills Estates
Summary**

Function					
Community Development					
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
TOTAL PERSONNEL	625,905	663,004	671,739	722,555	755,889
TOTAL MATERIALS & OPS	931,535	895,504	575,850	652,000	702,000
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL FUNCTION	1,557,440	1,558,507	1,247,589	1,374,555	1,457,889

COMMUNITY DEVELOPMENT OVERVIEW

This function contains all of the activities of the Community Development Department including Planning Administration, Code Administration, Building and Safety Services, and Subdivision Regulation.

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Development	Planning Administration	4510

Narrative

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.

Description

- 401 SALARIES/WAGES FT
Full-time wages for Planning Administration, Building Regulation, and Zoning have been combined into this activity. Portion of the Department's planning staff salaries are allocated here.

- 405 OVERTIME

- 410 BENEFITS
Allocation of employee benefits from the benefit cost center.

- 420 MATERIALS & SUPPLIES
Provides funding for resources related to presentation materials, and office supplies including software and electronic tools.

- 430 GENERAL CONTRACTUAL SERVICES
Provides for professional services for special studies as directed by the City Council. Also provides for environmental consultants to perform CEQA related work, including legal counsel review. All such costs are subject to a 21% administrative overhead fee, all of which is paid by the applicant.

- 437 BUILDING AND SAFETY SERVICES
This provides for plan check and inspection services for both residential and commercial areas in the City. Services are provided by Willdan. Charges are offset by revenues collected for plan check and building inspection fees.

- 463 MILEAGE
Includes mileage reimbursement for use of personal vehicles while on City related business.

- 470 MEETINGS/CONFERENCES/TRAVEL
Includes funding for attendance at meetings, conferences, and associated travel.

- 472 DUES AND MEMBERSHIPS
Accounts for staff's memberships and subscriptions in related professional organizations.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Community Development	Planning Administration				4510
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
PERSONNEL					
401 Wages - Full Time	255,661	276,756	262,794	299,388	314,315
405 Wages - Overtime		175	200		
410 Benefits	68,899	56,991	64,844	72,789	75,181
TOTAL PERSONNEL	324,559	333,922	327,838	372,177	389,496
MATERIALS & OPERATIONS					
420 Materials & Supplies	574	310	1,000	2,000	2,000
430 Contractual Services	80,682	42,983	75,000	145,000	75,000
437 Building Inspection Serv	434,991	448,175	465,000	480,000	600,000
463 Mileage	137	677	750	300	300
470 Travel & Meetings	164	610	2,000	2,000	2,000
472 Dues & Memberships	1,227	2,208	2,000	2,000	2,000
TOTAL MATERIALS & OPS	517,774	494,962	545,750	631,300	681,300
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	842,334	828,884	873,588	1,003,477	1,070,796
FUND SOURCE					
01 General Fund	842,334	828,884	873,588	1,003,477	1,070,796
TOTAL	842,334	828,884	873,588	1,003,477	1,070,796

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Development	Advanced Planning	4520

Narrative

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

Description

- 401 SALARIES/WAGES FT
This account provides the funding necessary for all General Plan amendments and special studies. Allocations to this activity are a portion of planning staff salaries.

- 405 OVERTIME

- 410 BENEFITS
Allocation of employee benefits from benefit cost center.

- 420 MATERIALS & SUPPLIES
Provides funding for resources related to presentation materials, and office supplies including software and electronic tools.

- 430 GENERAL CONTRACTUAL SERVICES
Provides for consultant services related to the preparation of the General Plan revisions, environmental consultants to perform CEQA related work, including legal counsel review. Also includes other special studies as directed by the City Council. FY 2016-17 begins the General Plan Update.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Community Development	Advanced Planning				4520
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
PERSONNEL					
401 Wages - Full Time	132,664	143,348	145,062	155,536	163,059
405 Wages - Overtime		27	100		
410 Benefits	36,484	36,697	39,264	36,525	37,743
TOTAL PERSONNEL	169,148	180,072	184,426	192,061	200,802
MATERIALS & OPERATIONS					
420 Materials & Supplies					
430 Contractual Services		5,899	20,000	10,000	10,000
TOTAL MATERIALS & OPS	0	5,899	20,000	10,000	10,000
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	169,148	185,971	204,426	202,061	210,802
FUND SOURCE					
01 General Fund	169,148	185,971	204,426	202,061	210,802
TOTAL	169,148	185,971	204,426	202,061	210,802

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Development	SB2 Planning Grant	4525

Narrative

This activity provides consultant support for General Plan Update and accessory dwelling unit program.

Description

430 GENERAL CONTRACTUAL SERVICES
Provides for grant to develop a focused plan in the commercial general zone as part of the General Plan Update, and to develop an accessory dwelling unit (ADU) program.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Community Development	SB2 Planning Grant					4525
Expenditure Classification	2020-21	2021-22	2022-23	2023-24	2024-25	
	Actual	Actual	Estimated	Adopted	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
------------------------	----------	----------	----------	----------	----------

MATERIALS & OPERATIONS

430 Contractual Services	99,008	62,361			
--------------------------	--------	--------	--	--	--

TOTAL MATERIALS & OPS	99,008	62,361	0	0	0
----------------------------------	---------------	---------------	----------	----------	----------

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
-----------------------------	----------	----------	----------	----------	----------

TOTAL ACTIVITY	99,008	62,361	0	0	0
-----------------------	---------------	---------------	----------	----------	----------

FUND SOURCE

42 SB2 Planning Grant	99,008	62,361			
-----------------------	--------	--------	--	--	--

TOTAL	99,008	62,361	0	0	0
--------------	---------------	---------------	----------	----------	----------

City of Rolling Hills Estates

Function	Activity	Code
Community Development	Code Administration	4530

Narrative

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.

Description

- 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	2020-21	2021-22	2022-23	2023-24	2024-25	
	Actual	Actual	Estimated	Adopted	Proposed	
PERSONNEL						
401 Wages - Full Time	103,864	118,740	117,567	126,158	132,424	
402 Wages - Part Time						
405 Wages - Overtime		40	500			
410 Benefits	28,334	30,230	41,407	32,159	33,167	
TOTAL PERSONNEL	132,198	149,010	159,474	158,317	165,591	
MATERIALS & OPERATIONS						
420 Materials & Supplies	51	95	100	200	200	
430 Contractual Services	7,591	5,533	10,000	10,000	10,000	
463 Mileage						
470 Travel & Meetings				500	500	
TOTAL MATERIALS & OPS	7,642	5,628	10,100	10,700	10,700	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	139,840	154,638	169,574	169,017	176,291	
FUND SOURCE						
01 General Fund	139,840	154,638	169,574	169,017	176,291	
TOTAL	139,840	154,638	169,574	169,017	176,291	

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Development	General Plan Update	4545

Narrative

This activity includes updating the City’s primary guide for development, housing, transportation, environmental quality, public services, and parks and open spaces (General Plan 2040).

Description

- 420 MATERIALS & SUPPLIES
Includes acquisition of photographic equipment and other related supplies.

- 430 GENERAL CONTRACTUAL SERVICES
Includes contracted services with the City’s General Plan Update consultant (Michael Baker International) and their subcontractors. Activities include preparation of the General Plan, outreach, materials and staff time for the General Plan Advisory Committee, and related activities.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title					Activity
Community Development	General Plan Update					4545
	2020-21	2021-22	2022-23	2023-24	2024-25	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
------------------------	----------	----------	----------	----------	----------

MATERIALS & OPERATIONS

420 Materials & Supplies					
430 Contractual Services	307,111	326,653			

TOTAL MATERIALS & OPS	307,111	326,653	0	0	0
----------------------------------	----------------	----------------	----------	----------	----------

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
-----------------------------	----------	----------	----------	----------	----------

TOTAL ACTIVITY	307,111	326,653	0	0	0
-----------------------	----------------	----------------	----------	----------	----------

FUND SOURCE

99 General Plan Update Fee	307,111	326,653			
----------------------------	---------	---------	--	--	--

TOTAL	307,111	326,653	0	0	0
--------------	----------------	----------------	----------	----------	----------

THIS PAGE INTENTIONALLY LEFT BLANK

**City of Rolling Hills Estates
Summary**

Function					
Community Services					
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
TOTAL PERSONNEL	686,985	733,970	791,442	780,526	812,007
TOTAL MATERIALS & OPS	883,660	1,094,432	1,175,486	985,250	1,012,850
TOTAL CAPITAL OUTLAY	1,302	577	2,500	2,000	2,000
TOTAL FUNCTION	1,571,948	1,828,979	1,969,428	1,767,776	1,826,857

COMMUNITY SERVICES OVERVIEW

This function features all of the activities of the Community Services Department including the Maintenance Division, Parks & Landscape Maintenance, Tree Trimming, Bridle Trails, Recreation Programs, Tennis, Special Events, Pepper Tree Foundation, and Nature Center.

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Parks & Landscape Maintenance	4610/4611

Narrative

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.

Description

- 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. Groups using these fields partially reimburse the City for maintenance.
- 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, Butcher Park, and Chandler Parks. Provides for annual brush clearance in George F. Canyon Nature Preserve.
- 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 VOICE & DATA SERVICES
Provides for the cost of the maintenance yard's voice, fax, Internet/data service and Wi-Fi.
- 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 (\$800) annually & parks' wireless equipment.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Community Services	Parks & Landscape Maintenance				4610/4611
	2020-21	2021-22	2022-23	2023-24	2024-25
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed
PERSONNEL					
401 Wages - Full Time	273,082	292,306	316,405	332,733	349,167
402 Wages - Part Time			5,571		
405 Wages - Overtime	1,271	6,144	8,000	8,500	8,500
410 Benefits	119,039	124,298	138,432	126,731	129,505
TOTAL PERSONNEL	393,393	422,749	468,408	467,964	487,172
MATERIALS & OPERATIONS					
<u>4610 General Fund</u>					
420 Materials & Supplies	23,956	20,757	25,000	25,000	25,000
430 Contractual Services	270,345	270,715	260,998	255,000	275,000
434 Repairs & Maint. Services	23,434	27,392	30,000	30,000	30,000
450 Voice & Data Services	4,408	4,114	4,000	4,000	4,000
451 Water Utility	189,992	316,897	280,000	200,000	200,000
452 Electric Utility	6,163	9,710	8,000	8,000	8,000
470 Travel & Meetings		536	2,000	1,000	1,000
474 Grants to Other Agencies		1,410	5,000	5,000	5,000
478 Equipment Rental		638	1,500	1,000	1,000
<u>4611 Measure W</u>					
430 Contractual Services	46,796	44,187	18,613	4,550	4,550
TOTAL MATERIALS & OPS	565,094	696,356	635,111	533,550	553,550
CAPITAL OUTLAY					
485 IT & Special Equipment	1,302		500		
TOTAL CAPITAL OUTLAY	1,302	0	500	0	0
TOTAL ACTIVITY	959,789	1,119,105	1,104,019	1,001,514	1,040,722
FUND SOURCE					
01 General Fund (4610)	912,993	1,074,918	1,085,406	996,964	1,036,172
24 Measure W (4611)	46,796	44,187	18,613	4,550	4,550
TOTAL	959,789	1,119,105	1,104,019	1,001,514	1,040,722

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Tree Trimming	4615

Narrative

The City's public vegetation guidelines provide for trees located in the public right-of-way or City parks to be maintained on a four-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.

Description

- 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 STREET TREES
P&A Commission approved street tree removals that are reimbursed by residents.
- 430 GENERAL CONTRACTUAL SERVICES
Includes miscellaneous and emergency tree removals, plantings, and annual contract street tree trimming program. Also, includes "as needed" tree limb raising services.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Community Services	Tree Trimming				4615
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
PERSONNEL					
401 Wages - Full Time	47,034	45,041	45,000	29,470	30,923
402 Wages - Part Time			2,154		
405 Wages - Overtime	132	522	1,356	500	500
410 Benefits	22,314	20,024	20,000	11,496	11,744
TOTAL PERSONNEL	69,481	65,587	68,510	41,466	43,167
MATERIALS & OPERATIONS					
420 Materials & Supplies	2,254	1,326	5,800	2,500	2,500
427 Street Trees		1,365	2,000	2,000	2,000
430 Contractual Services	178,331	125,505	186,000	185,000	185,000
TOTAL MATERIALS & OPS	180,585	128,196	193,800	189,500	189,500
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	250,065	193,784	262,310	230,966	232,667
FUND SOURCE					
01 General Fund	250,065	193,784	262,310	230,966	232,667
TOTAL	250,065	193,784	262,310	230,966	232,667

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Bridle Trails	4630

Narrative

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.

Description

- 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
Expenditure Classification	2020-21	2021-22	2022-23	2023-24	2024-25	
	Actual	Actual	Estimated	Adopted	Proposed	
PERSONNEL						
401 Wages - Full Time	40,809	41,936	45,540	47,889	50,250	
402 Wages - Part Time						
405 Wages - Overtime	215	592	50	250	250	
410 Benefits	16,562	20,935	20,899	18,683	19,085	
TOTAL PERSONNEL	57,586	63,463	66,489	66,822	69,585	
MATERIALS & OPERATIONS						
420 Materials & Supplies	9,620	11,095	12,000	12,000	12,000	
478 Equipment Rental		1,675	1,000	1,000	1,000	
TOTAL MATERIALS & OPS	9,620	12,770	13,000	13,000	13,000	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	67,205	76,232	79,489	79,822	82,585	
FUND SOURCE						
01 General Fund	67,205	76,232	79,489	79,822	82,585	
TOTAL	67,205	76,232	79,489	79,822	82,585	

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Recreation Programs	4640

Narrative

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

Description

- 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.
- 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	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
PERSONNEL					
401 Wages - Full Time	37,082	41,179	40,596	44,252	46,465
410 Benefits	11,925	11,676	12,676	19,543	19,952
TOTAL PERSONNEL	49,007	52,855	53,272	63,795	66,417
MATERIALS & OPERATIONS					
420 Materials & Supplies		80			
430 Contractual Services	29,994	89,446	71,000	65,000	70,000
463 Mileage	503	539	200	200	200
470 Travel & Meetings				2,000	2,000
TOTAL MATERIALS & OPS	30,497	90,065	71,200	67,200	72,200
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	79,503	142,920	124,472	130,995	138,617
FUND SOURCE					
01 General Fund	79,503	142,920	124,472	130,995	138,617
TOTAL	79,503	142,920	124,472	130,995	138,617

City of Rolling Hills Estates

Function	Activity	Code
Community Services	Tennis Recreation	4645

Narrative

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.

Description

- 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.
- 423 RESALE SUPPLIES
Provides for the purchase of tennis balls that are sold to Tennis Center players.
- 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 VOICE & DATA SERVICES
Provides voice, Internet/data service, and Wi-Fi.
- 485 IT & SPECIAL EQUIPMENT
Provides for signage and office improvements, cash register and safe.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity				Code
Community Services	Tennis Recreation				4645
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
PERSONNEL					
401 Wages - Full Time	37,153	41,198	40,596	44,252	46,465
402 Wages - Part Time	43,875	50,462	48,038	49,480	50,963
405 Wages - Overtime					
410 Benefits	16,478	17,099	20,792	23,629	24,172
TOTAL PERSONNEL	97,506	108,759	109,426	117,361	121,600
MATERIALS & OPERATIONS					
420 Materials & Supplies	538	919	3,000	1,200	2,500
423 Resale Supplies					
430 Contractual Services	4,500	4,892	5,200	19,200	20,500
450 Voice & Data Services	3,827	3,702	3,000	3,000	3,000
TOTAL MATERIALS & OPS	8,865	9,513	11,200	23,400	26,000
CAPITAL OUTLAY					
485 IT & Special Equipment		577	2,000	2,000	2,000
TOTAL CAPITAL OUTLAY	0	577	2,000	2,000	2,000
TOTAL ACTIVITY	106,371	118,849	122,626	142,761	149,600
FUND SOURCE					
01 General Fund	106,371	118,849	122,626	142,761	149,600
TOTAL	106,371	118,849	122,626	142,761	149,600

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Special Events	4670

Narrative

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

Description

- 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
	2020-21	2021-22	2022-23	2023-24	2024-25
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed
PERSONNEL					
401 Wages - Full Time	9,880	9,108	10,371	10,906	11,452
405 Wages - Overtime	738	3,399	4,500	1,000	1,000
410 Benefits	3,198	2,753	3,654	3,972	4,058
TOTAL PERSONNEL	13,817	15,260	18,525	15,878	16,510
MATERIALS & OPERATIONS					
420 Materials & Supplies	7,877	7,590	8,700	8,500	8,500
430 Contractual Services	27,051	66,803	75,000	70,000	70,000
474 Grants to Other Agencies		15,000	80,000		
476 Advertising	371	836			
TOTAL MATERIALS & OPS	35,299	90,230	163,700	78,500	78,500
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	49,115	105,489	182,225	94,378	95,010
FUND SOURCE					
01 General Fund	49,115	105,489	182,225	94,378	95,010
TOTAL	49,115	105,489	182,225	94,378	95,010

City of Rolling Hills Estates

Function	Activity	Code
Community Services	Pepper Tree Foundation	4674/4675

Narrative

This activity provides for 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.

Description

- 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.
- 405 OVERTIME
Includes the cost of overtime for maintenance workers for Foundation's 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 paper supplies associated with events. Also provides for the purchase of resolutions and plaques associated with recognition of citizens and officials.
- 430 GENERAL CONTRACTUAL SERVICES
Includes costs for tennis pro and umpires associated with Tracy Austin Tennis Tournament, and costs of a consultant and other services related to activities. 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 activities.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity				Code
Community Services	Pepper Tree Foundation				4674/4675
Expenditure Classification	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Estimated	Adopted	Proposed
PERSONNEL					
401 Wages - Full Time	4,877	4,073	5,185	5,453	5,726
405 Wages - Overtime					
410 Benefits	1,318	1,225	1,627	1,786	1,829
TOTAL PERSONNEL	6,196	5,298	6,812	7,239	7,555
MATERIALS & OPERATIONS					
420 Materials & Supplies	3,273	10,836	19,625	12,000	12,000
430 Contractual Services	3,103	4,123	15,000	15,000	15,000
476 Advertising	130	919	1,000	1,000	1,000
478 Equipment Rental		5,000	1,000	2,500	2,500
TOTAL MATERIALS & OPS	6,506	20,879	36,625	30,500	30,500
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	12,701	26,177	43,437	37,739	38,055
FUND SOURCE					
01 General Fund (4674)	6,196	5,298	6,812	7,239	7,555
95 Pepper Tree Fund (4675)	6,506	20,879	36,625	30,500	30,500
TOTAL	12,701	26,177	43,437	37,739	38,055

City of Rolling Hills Estates

Function	Activity Title	Activity
Community Services	Nature Center Ops/Prop A MTC	4676

Narrative

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.

Description

- 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 a burglar alarm.
- 434 REPAIRS/MAINTENANCE SERVICE
Includes pest-related damages, HVAC maintenance contract at the Nature Center.
- 450 VOICE & DATA SERVICES
Provides for voice and Internet/data services at the Nature Center.
- 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 Ops/Prop A MTC					4676
	2020-21	2021-22	2022-23	2023-24	2024-25	
Expenditure Classification	Actual	Actual	Estimated	Adopted	Proposed	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
------------------------	----------	----------	----------	----------	----------

MATERIALS & OPERATIONS

420 Materials & Supplies	570	846	1,500	1,500	1,500
430 Contractual Services	39,765	38,570	40,250	40,000	40,000
434 Repairs & Maint. Services	3,077	606	3,000	2,000	2,000
450 Voice & Data Services	2,199	2,723	2,500	2,500	2,500
451 Water Utility	411	2,000	2,000	2,000	2,000
452 Electric Utility	1,174	1,679	1,600	1,600	1,600

TOTAL MATERIALS & OPS	47,196	46,423	50,850	49,600	49,600
----------------------------------	---------------	---------------	---------------	---------------	---------------

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
-----------------------------	----------	----------	----------	----------	----------

TOTAL ACTIVITY	47,196	46,423	50,850	49,600	49,600
-----------------------	---------------	---------------	---------------	---------------	---------------

FUND SOURCE

01 General Fund (4676)	47,196	46,423	50,850	49,600	49,600
------------------------	--------	--------	--------	--------	--------

TOTAL	47,196	46,423	50,850	49,600	49,600
--------------	---------------	---------------	---------------	---------------	---------------

THIS PAGE INTENTIONALLY LEFT BLANK

**City of Rolling Hills Estates
Summary**

Function					
Capital Improvements					
Expenditure Classification	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Estimated	Adopted	Proposed

TOTAL PERSONNEL

TOTAL MATERIALS & OPS

TOTAL CAPITAL OUTLAY 1,184,010 996,482 3,243,946 4,598,288 5,162,457

TOTAL FUNCTION 1,184,010 996,482 3,243,946 4,598,288 5,162,457

CAPITAL IMPROVEMENT PROJECTS OVERVIEW

Capital improvement projects are divided into various functions depending on the type of project. This budget includes capital improvement projects for Public Works, Parks and Recreation, and Public Improvements. Capital improvement projects projected for FY 2023-24 total \$4,454,700 and a total of \$5,162,457 for FY 2024-25, and the General Fund’s portion is \$1,663,000 for FY 2023-24 and \$1,360,000 for FY 2024-25.

THIS PAGE INTENTIONALLY LEFT BLANK

City of Rolling Hills Estates

Capital Improvements – Public Works (5100 Capital Projects)

Descriptions

This section contains Capital Improvements related to Public Works.

FY 2023-24 and 2024-25 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 2023-24 and 2024-25 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 2023-24 and FY 2024-25 includes Measure M (Subregional Funds) for the Dapplegray School at PVDN Intersection Improvement Project and Rolling Hills Road Improvement Project (26-5148).

FY 2023-24 and FY 2024-25 includes the American Rescue Plan Act (ARPA) funds for storm drain infrastructure.

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Public Works				
Activity Title	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
5103					
Street Resurfacing & Road Improvements (General Fund)					
430 Contractual Services		52,092	388,263	200,000	200,000
5112					
Street Resurfacing (SB1 RMRA, Fund 12)					
430 Contractual Services	134,555		270,000	204,906	225,000
5113					
Street Resurfacing (TDA, Fund 13)					
430 Contractual Services	33,339		13,632	9,704	11,000
5117					
Street Resurfacing Project (Measure M, Fund 26)					
430 Contractual Services	116,000		254,139	168,903	175,000
5120					
Street Resurfacing (Prop C, Fund 19)					
430 Contractual Services	154,694		298,987	198,710	210,000
5130					
Resurfacing/Pathways Projects (Fund 10)					
430 Contractual Services	117,584				
5135					
Traffic Mitigation Measure (Fund 98)					
430 Contractual Services				200,000	419,457
PAGETOTAL					
	556,172	52,092	1,225,021	982,223	1,240,457

(Public Works - Continued on Next Page)

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Public Works (Continued)				
Activity Title	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
5140					
Curb/Gutter/Sidewalk Improvements (General Fund)					
430 Contractual Services	1,440		30,000	50,000	50,000
5145					
Storm Drain Repairs & Improvements (General Fund)					
430 Contractual Services	225,521	290,888	200,000	1,000,000	750,000
5148					
Sub Regional Funds (Measure M, Fund 26)					
430 Contractual Services	139,070	68,398	70,000	1,000,000	1,480,000
5170					
Street Resurfacing (Measure R, Fund 23)					
430 Contractual Services	100,000		224,240	149,032	155,000
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					
	466,031	359,286	524,240	2,199,032	2,435,000

(Public Works - Continued on Next Page)

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Public Works (Continued)				
Activity Title	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed

5190					
Community Development Block Grant (CDBG, Fund 17)					
430 Contractual Services	31,200	31,052	20,562	20,445	22,000

TOTAL FUNCTION	1,053,403	442,430	1,769,823	3,201,700	3,697,457
-----------------------	------------------	----------------	------------------	------------------	------------------

FUND SOURCE					
01 General Fund	226,961	342,980	618,263	1,250,000	1,000,000
10 Park Facilities Fees	117,584				
12 SB1 RMRA	134,555		270,000	204,906	225,000
13 TDA	33,339		13,632	9,704	11,000
17 CDBG	31,200	31,052	20,562	20,445	22,000
19 Prop C Transit Fund	154,694		298,987	198,710	210,000
23 Measure R	100,000		224,240	149,032	155,000
26 Measure M	255,070	68,398	324,139	1,168,903	1,655,000
98 Traffic Mitigation Measure				200,000	419,457

TOTAL	1,053,403	442,430	1,769,823	3,201,700	3,697,457
--------------	------------------	----------------	------------------	------------------	------------------

City of Rolling Hills Estates
Capital Improvements – Parks and Recreation
(5200 Capital Projects)

Descriptions

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 in FY 2023-24 (\$15,000) & 2023-24 (\$15,000).

Special Project - Pepper Tree Fund 95-5231 - Provides for special projects from the Pepper Tree Foundation including picnic tables and park benches, park and trail improvements and projects funded by donation (Recognition, Commemorative and Memorial Plaques, Public Art, etc.) FY 2023-24 (\$25,000) & 2023-24 (\$10,000).

Howlett Park Pathway 32-5232 - Provides for pathway improvements in Howlett Park from LA County Trail Grant Funds FY 2021-22 and FY 2022-23 (\$249,000).

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

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

Howlett Park 10- 5264 - Provides for Howlett Park improvements for park restrooms, park signage, driveway improvements, facility enhancements, arena, landscape and irrigation improvements from Park Facilities Fee Fund FY 2023-24 (\$125,000) & 2023-24 (\$200,000).

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 FY 2024-25 (\$45,000).

Park ADA Improvements 10-5266 - Provides for anticipated JPIA ADA Compliance Study assessments and related improvements of City parks and rights-of-ways from Park Facilities Fees Fund FY 2023-24 (\$10,000) & 2023-24 (\$20,000).

Nature Center 10-5267 - Provides for continuation of the Nature Center Project from Park Facilities Fees Fund FY 2023-24 (\$500,000) & FY 2024-25 (\$800,000).

Peter Weber Equestrian Center 10-5268 - Provides funds for new restroom facilities from Park Facilities Fees Fund FY 2023-24 (\$143,588).

Founders Park 10-5269 - Provides funds for the new development of Founders Park from Park Facilities Fees Fund FY 2023-24 (\$150,000).

Rockbluff Park 10-5270 - Provides funds for the replacement of the Rockbluff Park play Structure FY 2022-23 (\$100,000).

Maintenance Equipment 01-5280 - Provides funds for brush clearance equipment FY 2023-24 (\$23,000).

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Parks & Recreation				
Activity Title	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
5201					
Brush Clearance (General Fund)					
430 Contractual Services	11,500	3,000	15,000	15,000	15,000
5220					
Equestrian Improvements (Prop. A Fund 34)					
430 Contractual Services					
5231					
Special Projects (Pepper Tree Fund 95)					
430 Contractual Services	16,291	66,115	35,000	25,000	10,000
5232					
Howlett Park Pathways (Prop. A Fund 32)					
430 Contractual Services		6,357	249,460		
5262					
Pepperwood Park / Civic Center (Park Facilities Fees, Fund 10)					
430 Contractual Services		68,100	11,567		
5263					
Chandler Park (Park Facilities Fees, Fund 10)					
430 Contractual Services		39,106			
5264					
Howlett Park (Park Facilities Fees, Fund 10)					
430 Contractual Services	985	73,233	188,497	125,000	200,000
5265					
Highridge Park (Park Facilities Fees, Fund 10)					
430 Contractual Services		60,254	293,364		45,000
5266					
Park ADA Improvements (Park Facilities Fees, Fund 10)					
430 Contractual Services			88,305	10,000	20,000
PAGETOTAL					
	28,776	316,166	881,193	175,000	290,000

(Parks & Recreation - Continued on Next Page)

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Parks & Recreation (Continued)				
Activity Title	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
5267					
Nature Center & Taber Grove (Park Facilities Fees, Fund 10)					
430 Contractual Services	8,014	128,389	275,000	500,000	800,000
5268					
Peter Weber Equestrian Center (Park Facilities Fees, Fund 10)					
430 Contractual Services				143,588	
5269					
Founders Park (Park Facilities Fees, Fund 10)					
430 Contractual Services		29,013	100,000	150,000	
5270					
Rockbluff Park (Park Facilities Fees, Fund 10)					
430 Contractual Services			100,000		
5280					
Maintenance Equipment (General Fund)					
430 Contractual Services				23,000	

PAGETOTAL	8,014	157,402	475,000	816,588	800,000
------------------	--------------	----------------	----------------	----------------	----------------

(Parks & Recreation - Continued on Next Page)

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Parks & Recreation (Continued)				
Activity Title	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed

TOTAL FUNCTION	36,790	473,568	1,356,193	991,588	1,090,000
-----------------------	---------------	----------------	------------------	----------------	------------------

FUND SOURCE

01 General Fund	11,500	3,000	115,000	15,000	15,000
10 Park Facilities Fees	8,999	398,096	956,733	951,588	1,065,000
32 Prop. A Parks Grant Fund		6,357	249,460		
34 Prop. A 4th District Grant					
95 Pepper Tree Fund	16,291	66,115	35,000	25,000	10,000

TOTAL	36,790	473,568	1,356,193	991,588	1,090,000
--------------	---------------	----------------	------------------	----------------	------------------

City of Rolling Hills Estates

Capital Improvements – Public Improvements
(5300 Capital Projects)

Descriptions

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.

FY 2023-24 and FY 2024-25 provides for City Hall and Council Chambers renovation projects (01-5303).

Computer Network Upgrades (01-5307) provides for new, upgrading, and replacement for I.T. including, but not limited to: computer system replacements, network hardware and appliances, Wi-Fi equipment, security cameras, phone system, Commissioners' iPads and other related equipment.

FY 2023-24 provides for a new trailer-mounted message sign (01-5315).

FY 2024-25 provides for the purchase of a new City vehicle (01-5314). Vehicle purchases may include additional funding from AQMD (20-5318) if applicable.

PEG Fees (16-5322) provides for upgrades and expansions for the audio and visual system for public broadcasts of meetings. Funding source is from the PEG fees revenue.

THIS PAGE INTENTIONALLY LEFT BLANK

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Public Improvements				
Activity Title	2020-21 Actual	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Proposed
5302					
Sheriff's ALPR Unit (General Fund)					
430 Contractual Services	6,148				
5303					
City Hall Renovation & Design (General Fund)					
430 Contractual Services				300,000	250,000
5307					
Computer Network Upgrades (General Fund)					
430 Contractual Services	71,889	33,768	55,000	55,000	55,000
5314					
Vehicle Purchase (General Fund)					
430 Contractual Services			22,930		40,000
5315					
Message Sign (General Fund)					
430 Contractual Services				20,000	
5318					
Vehicle Purchase (AQMD, Fund 20)					
430 Contractual Services			10,000		
5322					
PEG Fees (Fund 16)					
430 Contractual Services	15,781	46,716	30,000	30,000	30,000
TOTAL FUNCTION					
	93,818	80,484	117,930	405,000	375,000
FUND SOURCE					
01 General Fund	78,037	33,768	77,930	375,000	345,000
16 PEG Fees	15,781	46,716	30,000	30,000	30,000
20 AQMD			10,000		
TOTAL					
	93,818	80,484	117,930	405,000	375,000

THIS PAGE INTENTIONALLY LEFT BLANK



CITY OF ROLLING HILLS ESTATES
4045 Palos Verdes Drive North, Rolling Hills Estates, CA 90274
www.RHE.city

