

City of Rolling Hills Estates

State of California



Estimated Budget FY 2023-24

July 1, 2023 - June 30, 2024

Adopted 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

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Ernie Howlett Park

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MEMORANDUM

DATE: JUNE 25, 2024

TO: MAYOR AND CITY COUNCIL

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

SUBJECT: PROPOSED BUDGET FISCAL YEAR 2024-25

OVERVIEW

This memorandum serves to transmit the proposed budget for Fiscal Year 2024-25 at the June 25 City Council Meeting. The budget document incorporates direction from the City Council at the Budget Study Session held on May 28 and input from the Audit/Finance Committee, which met on May 7. Additionally, this document includes the estimated year end results for FY 2023-24.

This proposed FY 2024-25 Budget reflects an increase in Building Permit revenue, an increase in Property Tax revenue, and stable Sales Tax revenue. The budget also includes use of the City's remaining federal American Rescue Plan Act (APRA) funds for Capital Improvement Projects.

Expenditures include maintenance of essential programs such as public safety, tree trimming, landscape maintenance, and street sweeping. Other expenditures include the use of grant and restricted funds, as well as some General Fund reserves, on important capital projects, including storm drain repairs and drywell construction, street resurfacing, intersection improvements, pedestrian crossing enhancements, and park development.

Highlights to note include:

General Fund Operating surplus of \$702,474 or 7% for FY 23-24
General Fund Operating surplus of \$1,249,729 or 9% for FY 24-25

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

Streets Resurfacing Capital Expenditures of \$778,545 for FY 23-24
Streets Resurfacing Capital Expenditures of \$1,120,608 for FY 24-25

Storm Drains Capital Expenditures of \$36,000 for FY 23-24
Storm Drains Capital Expenditures of \$1,750,000 for FY 24-25

Park Facilities Fees Fund Balance of \$460,786 at 6/30/24
Park Facilities Fees Fund Balance of \$1,410,786 at 6/30/25;

General Fund Balance of \$4,479,066 at 6/30/24;
General Fund Balance of \$5,118,450 at 6/30/25;

Operating Reserves of \$2,060,000 for FY 23-24
Operating Reserves of \$2,390,000 for FY 24-25

Staff is confident that the proposed FY 2024-25 budget 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 for FY 2024-25 are projected to be \$13,826,673, with an estimated net positive operating surplus of \$1,249,729 (9%).

The City's sales tax revenue is anticipated to remain stable with an estimated \$1,637,847 in FY 2024-25. Total property tax revenue for FY 2024-25 is estimated at \$4,569,895, up approximately 3.2% from the previous fiscal year. Building Permit revenues are expected to increase to \$2,300,000 due to projected development projects in FY 2024-25.

Major revenue assumptions are derived from conservative estimates based on actual revenues received to date. Sales tax is slightly increasing over the next few fiscal years as projected by HdL due to more businesses and restaurants moving into the commercial district. 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 \$460,786 in FY 2023-24. The projected Park Facilities Fees revenue for FY 2024-25 is \$2,500,000 plus any interest. 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, 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 help offset costs associated with stormwater permit compliance and the City Council's policy of pesticide-free weed abatement.

EXPENDITURES

The total General Fund expenditures for FY 2024-25, including Capital Improvement Projects, are estimated to be \$13,187,289. Expenditure assumptions in FY 2024-25 include maintaining existing service levels in most major categories. Landscape maintenance services are estimated at \$412,600; street sweeping services are estimated at \$95,000; and routine road repairs, restriping, and sign maintenance services, provided by Los Angeles County Department of Public Works, are expected at \$195,000.

Public safety in the amount of \$3,033,596 represents the largest percentage (23%) of the City's General Fund budget, including \$2,811,103 for the City's regional share of patrol services provided by the Los Angeles County Sheriff's Department. This amount includes the anticipated 3.44% increase in the annual contract city rate for the coming year. The Liability Trust Fund surcharge has increased from 12% to 12.5%. 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.

Public Works Capital Improvement Projects include \$1,120,608 for street resurfacing; \$250,000 for pedestrian crossing enhancements on Deep Valley Drive; \$1,750,000 for storm drain repairs and construction of a new drywell; and \$1,300,000 toward a proposed intersection improvement project at Palos Verdes Drive North and Dapplegray Elementary School.

PERSONNEL

Staff salaries for 21 full-time and 8 part-time employees are estimated at \$2,554,985 for FY 2024-25, which includes a 3% Cost-of-Living Adjustment (COLA) increase and up to a 2% merit increase to award employees based upon their respective performance evaluations. All personnel items are reflected in salary resolutions and Memorandums of Understanding (MOUs), which the City Council will adopt separately.

PENSION FUNDING POLICY

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%), the FY 2024-25 Budget includes \$100,000 in reserves for pension liabilities.

FUND BALANCES

The General Fund unassigned fund balance is projected to be \$2,399,066 at June 30, 2024, and \$2,708,450 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), for a total projected FY 2024-25 fund balance of \$5,118,450.

Reserves in the amount of \$815,000 have been assigned to Capital Projects, which can be used for streets, storm drains or any other capital project. In addition, Capital Improvements for renovation, maintenance, and repairs of City-owned buildings, such as City Hall and Council Chamber, has reserves of \$950,000.

The City Council Fund Balance Policy requires \$1.2 million to be allocated to an Emergency Reserve, with additional Unassigned Fund Balance allocated toward Contingency Reserve such that the combined total of the Emergency Reserve and the Contingency Reserve much represent at least 25% of operating expenditures. Any amount above the required 25% combined Emergency and Contingency Reserve is available for any use designated by the City Council.

BUDGET IN BRIEF

FISCAL YEAR
2024-25

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



CITY OF
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Introduction

Adopted Fiscal Year 2024-25 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

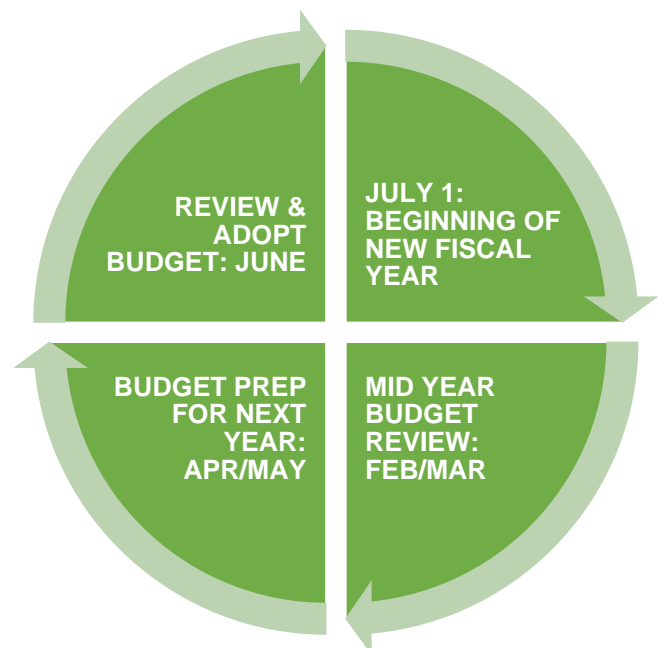
City Council Top Priorities

City Council has identified the top three priorities for Fiscal Year 2024-25:

- ❖ 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

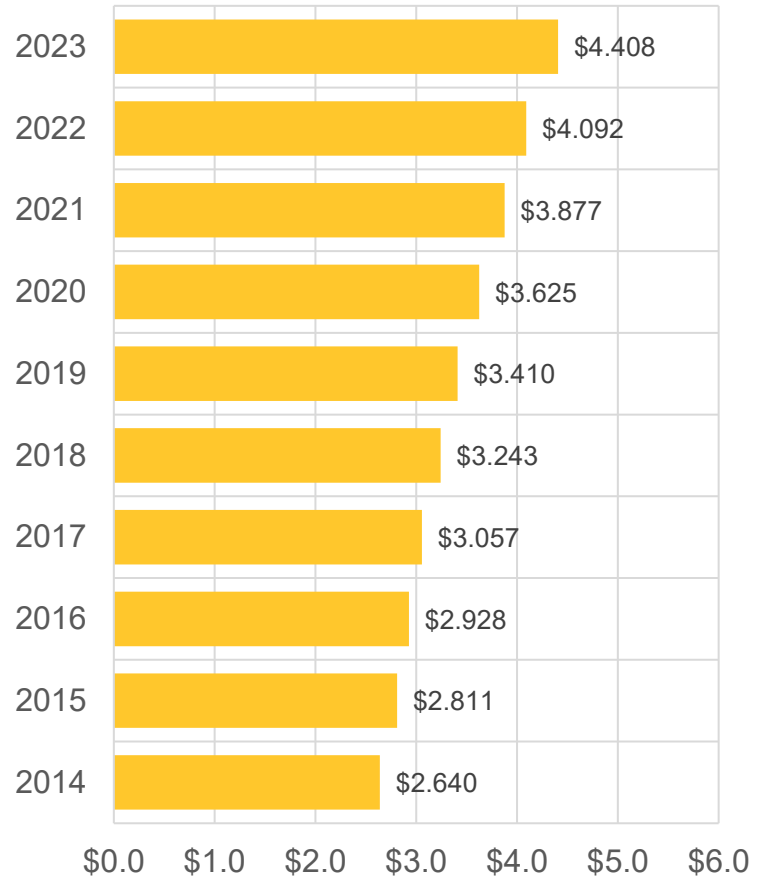
City Bike Paths: 10 miles

Population: 8,033 (2023)

Housing Units: 3,184 (2020)

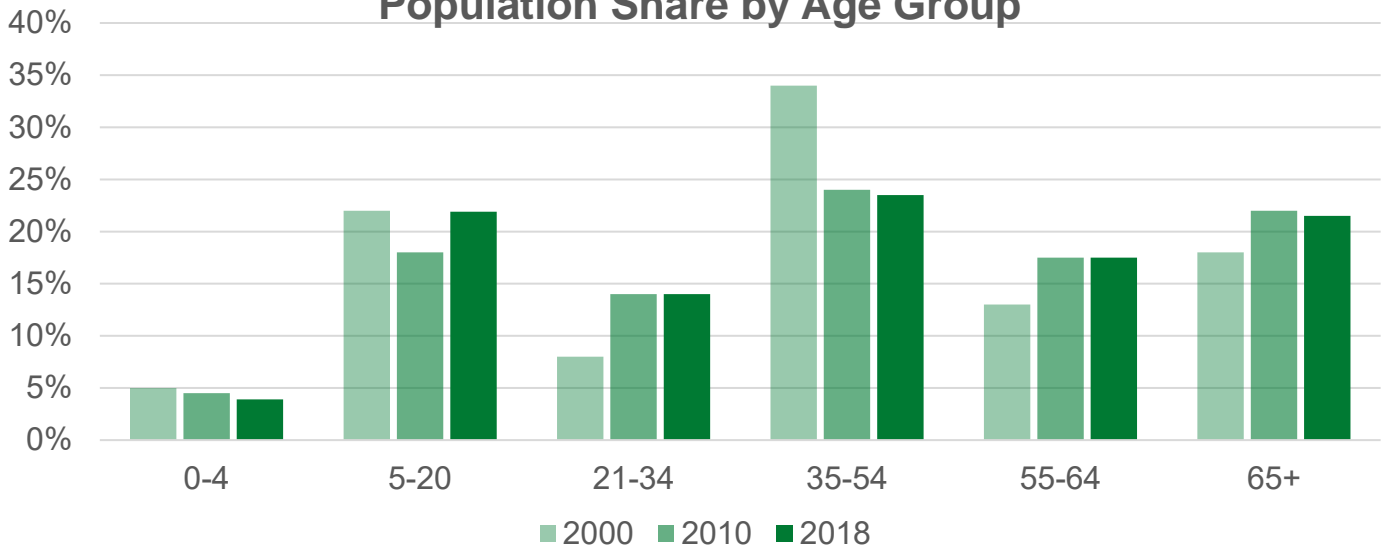
Median Household Income: \$179,917

Taxable/Net Assessed Value (\$ billions)

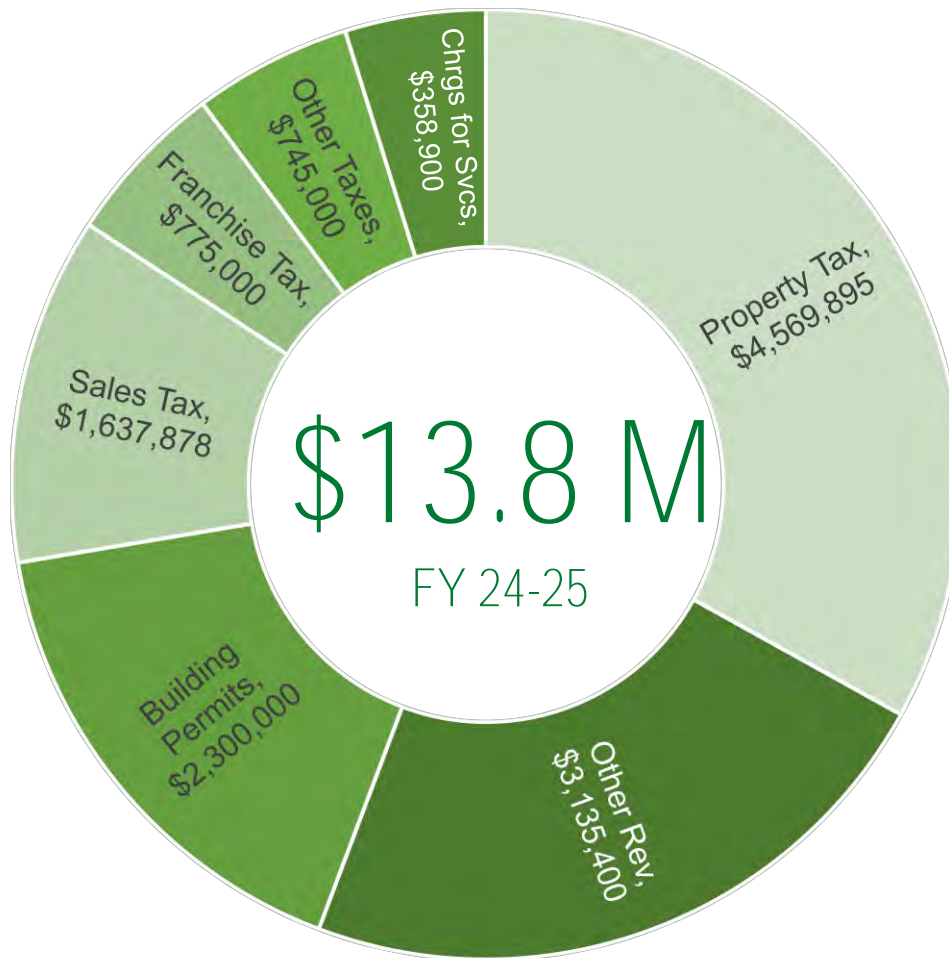


Source: Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2023

Population Share by Age Group



General Fund Revenues



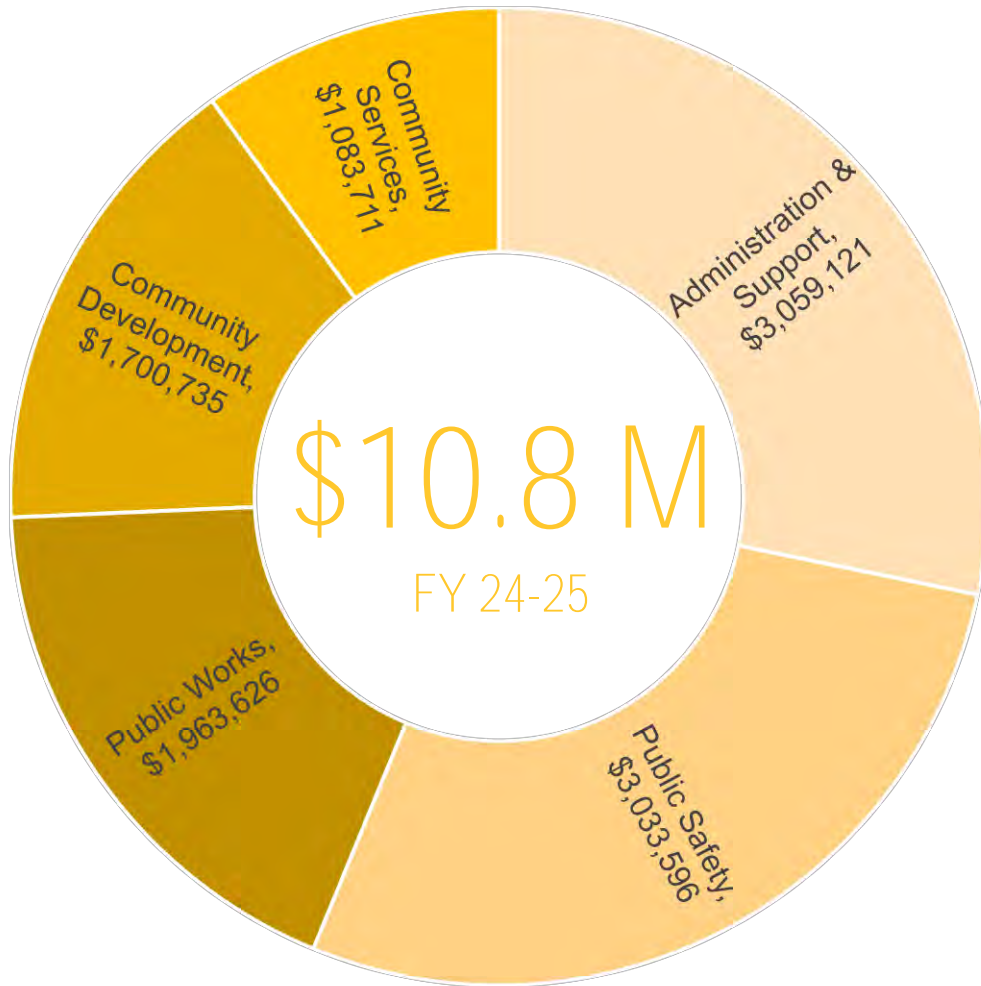
Property Tax (Every \$100 assessed)

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

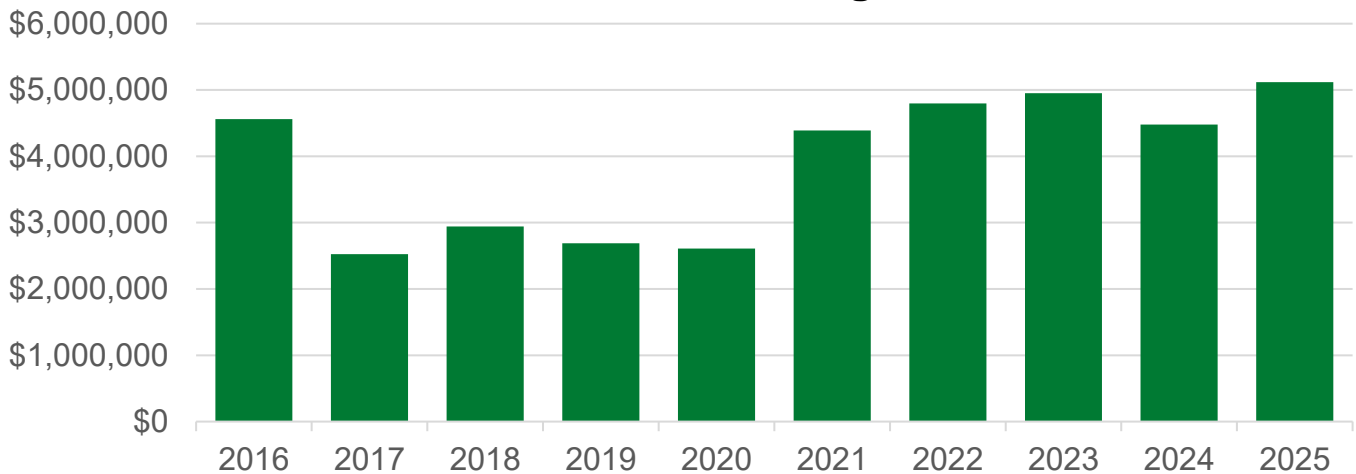
Sales Tax (Every \$100 purchased)

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

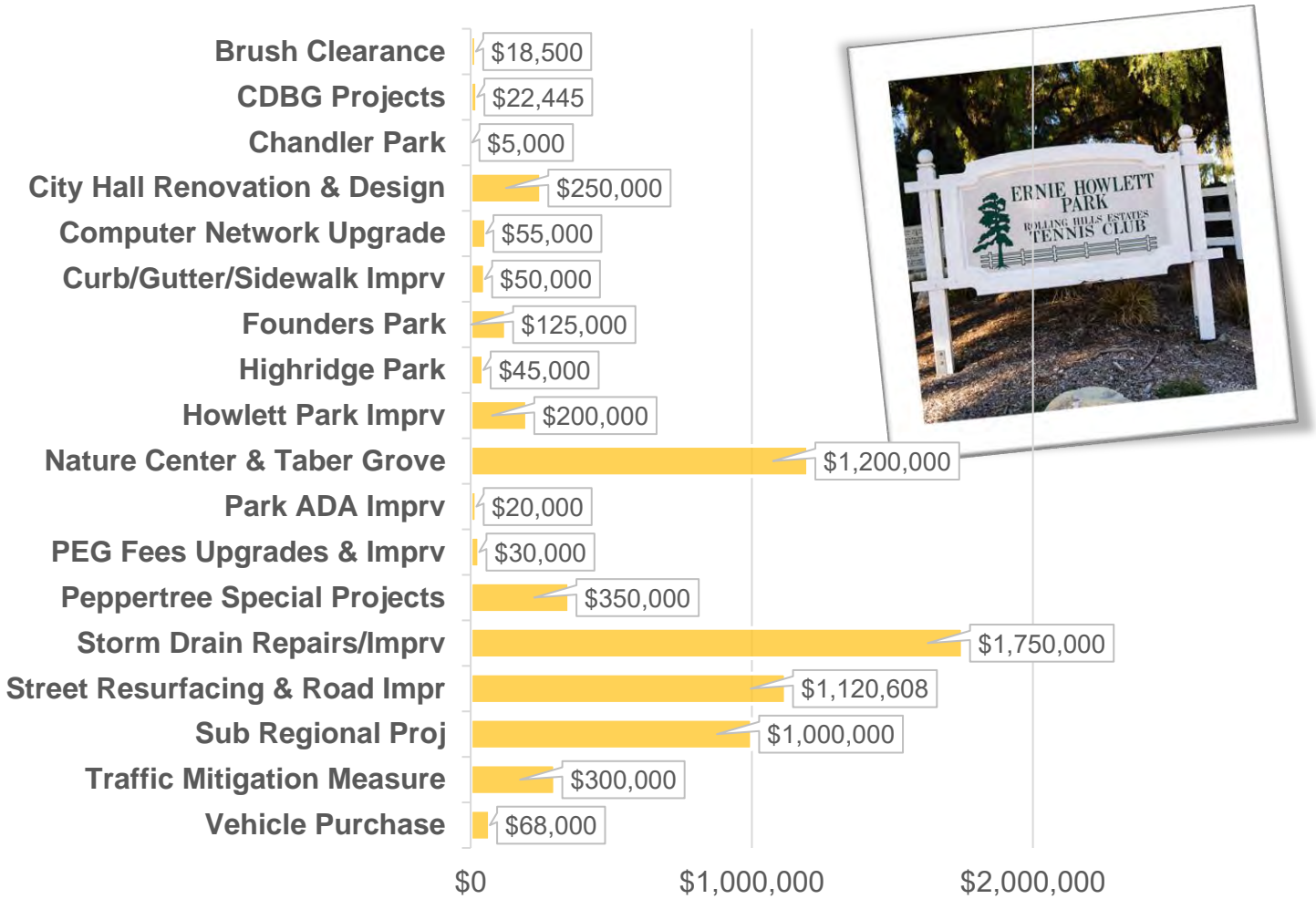


General Fund Fiscal Year Ending Fund Balance

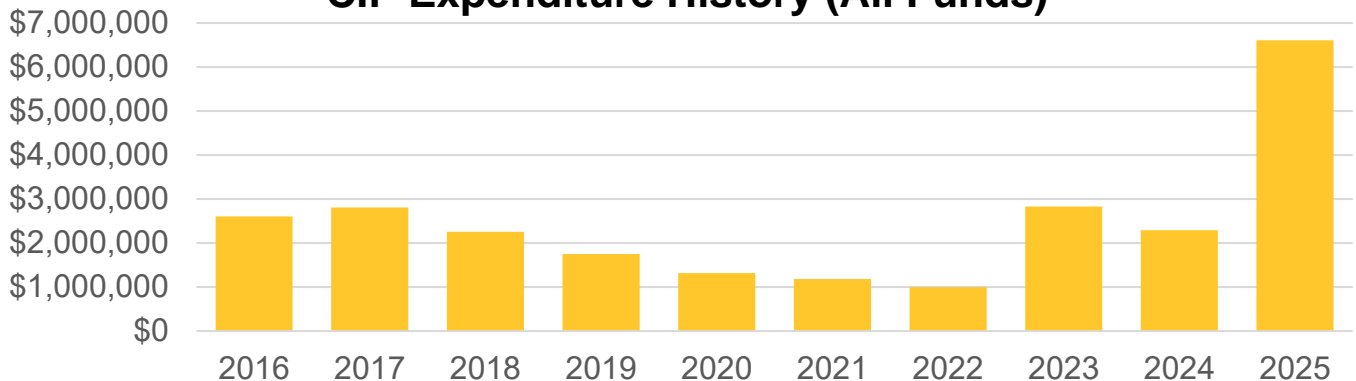


Capital Improvement Program

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 2024-25 Capital Improvement Program totaling \$6,609,553. The City has committed over \$24.7 million in capital improvements since Fiscal Year 2015-16 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, the City has developed a policy to address these challenges. This policy will guide the City's strategy to fund the CalPERS pension plans up to 105% of the total accrued liability. Assets will be held in a pension reserve at the City and assets will be held at CalPERS for a Combined Funded status.

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

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

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

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

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

FUNDING GUIDELINES AND POLICY PARAMETERS

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

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

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

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

ILLUSTRATION OF FUNDING GUIDELINES AND POLICY PARAMETERS

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

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

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

PENSION PAYMENT STRATEGIES & TACTICS

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

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

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

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

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

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

OPTIONS TO FUNDING OF PENSION MANAGEMENT STRATEGIES

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

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

GOVERNANCE PROCEDURES

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

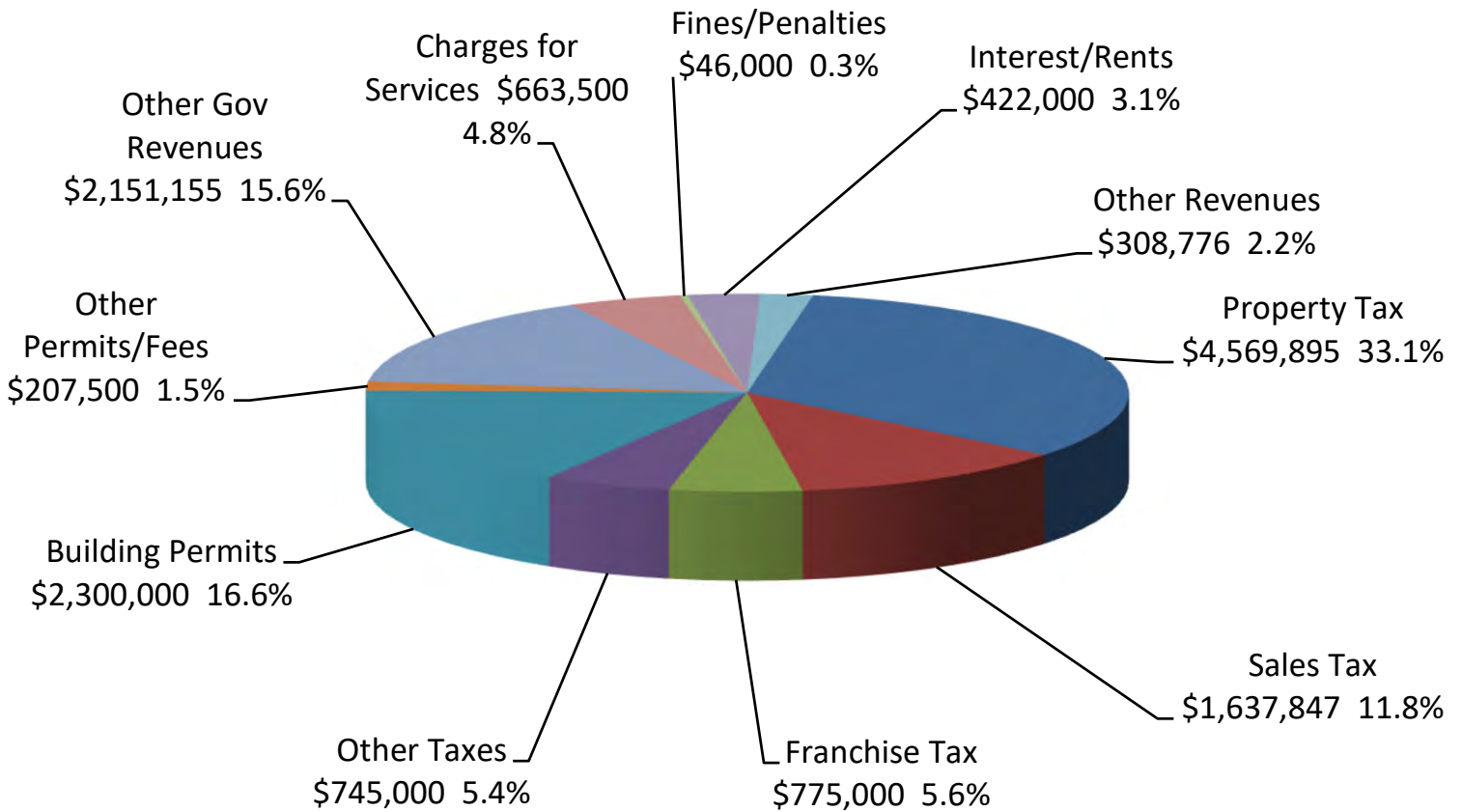
After completion of the annual audit, all discretionary fund reserve balances will be reviewed by City staff. Based on any budgetary constraints at that time, a determination may be made that it is in the best interest of the City to use any available reserves or one-time savings from the prior fiscal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

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

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

City of Rolling Hills Estates

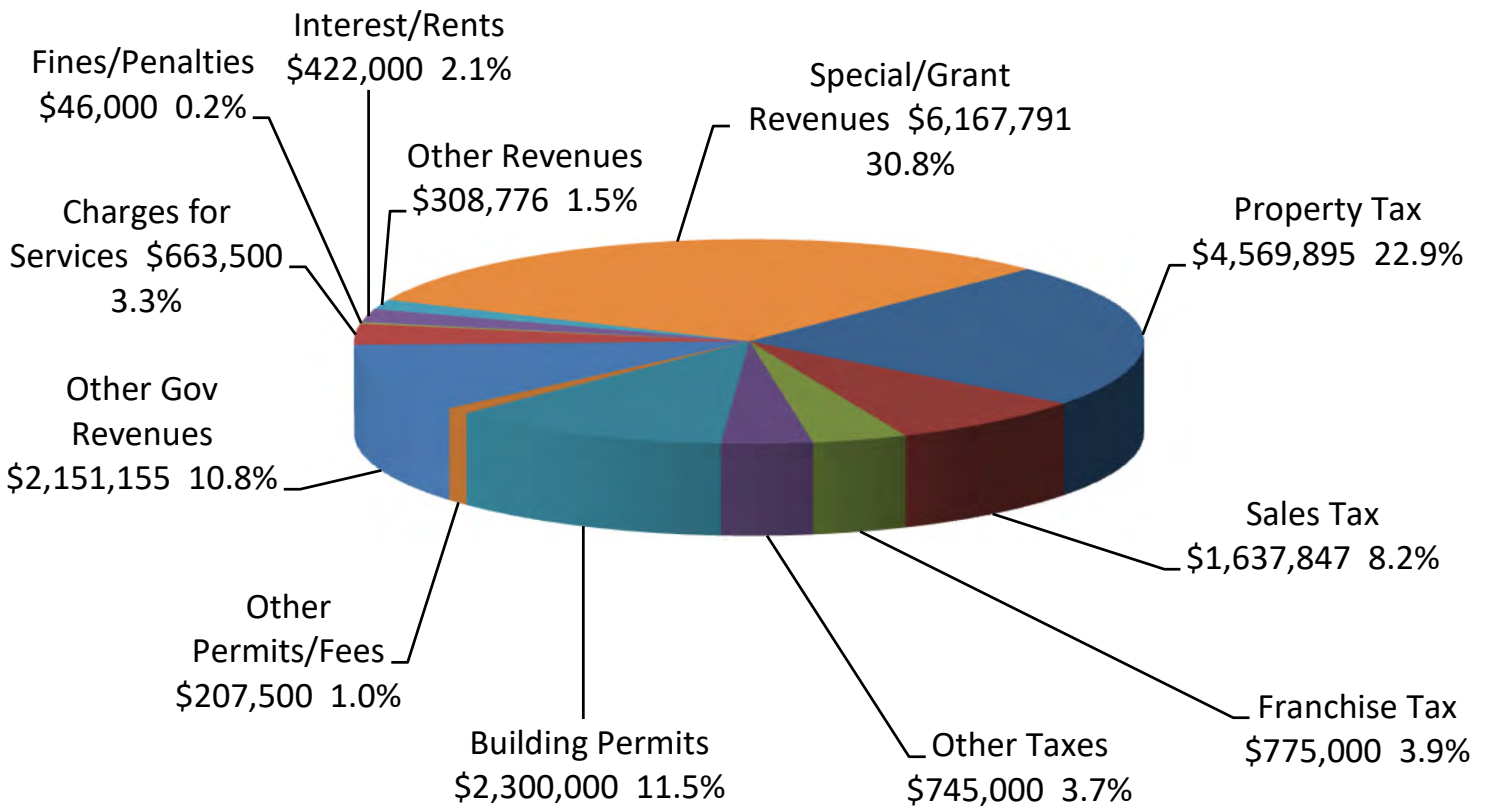
Budget Revenues 2024 - 2025 (General Fund)



Total General Fund Revenue \$13,826,673

City of Rolling Hills Estates

Budget Revenues 2024 - 2025 (All Funds)



Total All Revenue \$19,994,464

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	Actual	Estimated	Adopted
GENERAL FUND						
LOCAL TAXES						
Property Tax	3110	2,697,629	2,840,428	3,027,810	3,240,876	3,334,865
Property Tax in lieu of VLF Fees	3115	991,848	1,049,993	1,129,543	1,188,329	1,235,030
Sales Tax	3120	1,229,031	1,546,267	1,615,932	1,617,469	1,637,847
Franchise Tax	3130	673,052	712,084	742,744	750,000	775,000
Business License Tax	3140	404,296	411,204	547,183	530,000	530,000
Property Transfer Tax	3160	210,190	239,922	161,574	170,000	170,000
New Construction Tax	3170	25,500		2,000	2,500	45,000
TOTAL		6,231,546	6,799,899	7,226,787	7,499,174	7,727,742
LICENSES & PERMITS						
Animal Licenses	3220	7,469	5,386	4,171	7,000	7,500
Building Permits	3230	3,192,099	1,010,749	1,526,466	1,300,000	2,300,000
Street Permits	3240	197,890	184,989	448,616	200,000	200,000
TOTAL		3,397,458	1,201,123	1,979,253	1,507,000	2,507,500
INTERGOVERNMENTAL REVENUES						
COPS Grant (Policing)	3311	156,190	161,285	165,271	186,159	165,000
LRSP/Highway Safety Improvement Program	3315		58,810	7,196		250,000
American Rescue Plan Act	3384		963,822	138,989	32,500	1,736,155
TOTAL		156,190	1,183,917	311,457	218,659	2,151,155
CHARGES FOR SERVICES						
Planning Fees	3410	166,605	159,649	170,553	174,400	471,000
GIS Fees	3420	7,100	6,800	5,604	5,500	5,500
City Celebration & Holiday Parade	3430		2,481	631	3,195	1,000
Recreation Fees	3440	43,979	104,700	134,079	100,000	110,000
Tennis Court Fees	3460	73,382	52,535	68,105	55,000	60,000
Tennis Membership Dues	3461	6,296	14,201	13,775	16,000	16,000
TOTAL		297,362	340,366	392,746	354,095	663,500
FINES & FORFEITURES						
Misc. Fines and Forfeitures	3510	14,895	29,934	38,945	26,000	26,000
False Alarm Fines	3520	7,500	5,584	5,150	5,000	5,000
Business License Penalties	3530	24,971	20,588	27,168	14,000	15,000
TOTAL		47,366	56,106	71,263	45,000	46,000
USE OF MONEY & PROPERTY						
Interest Income	3610	11,310	13,682	115,594	195,000	150,000
LAIF Fair Market Value Gain/Loss	3611		(90,657)	(36,321)		
Rents and Concessions	3620	19,536	36,577	45,653	36,000	37,000
PWEC Concessionaire's Fee	3630	181,750	212,201	218,572	225,000	235,000
TOTAL		212,596	171,802	343,498	456,000	422,000
OTHER REVENUES						
State CASp Fee	3705	284	231	629	500	500
Refunds/Rebates/Reimbursements	3710	11,322	24,040	19,622	127,345	15,000
SB 90 Reimb. of State Mandated Costs	3715					
AB 939/Infrastructure Fees	3720	187,300	191,214	199,784	195,593	204,276
Prior Year Adjustments	3725	560	580	105		
Miscellaneous Revenues	3730	6,577	7,326	230,746	9,000	9,000
CalRecycle Grant SB1383	3735		20,796			75,000
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	455,887	337,438	308,776
TOTALS, GENERAL FUND	01	10,558,560	10,002,400	10,780,891	10,417,366	13,826,673

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

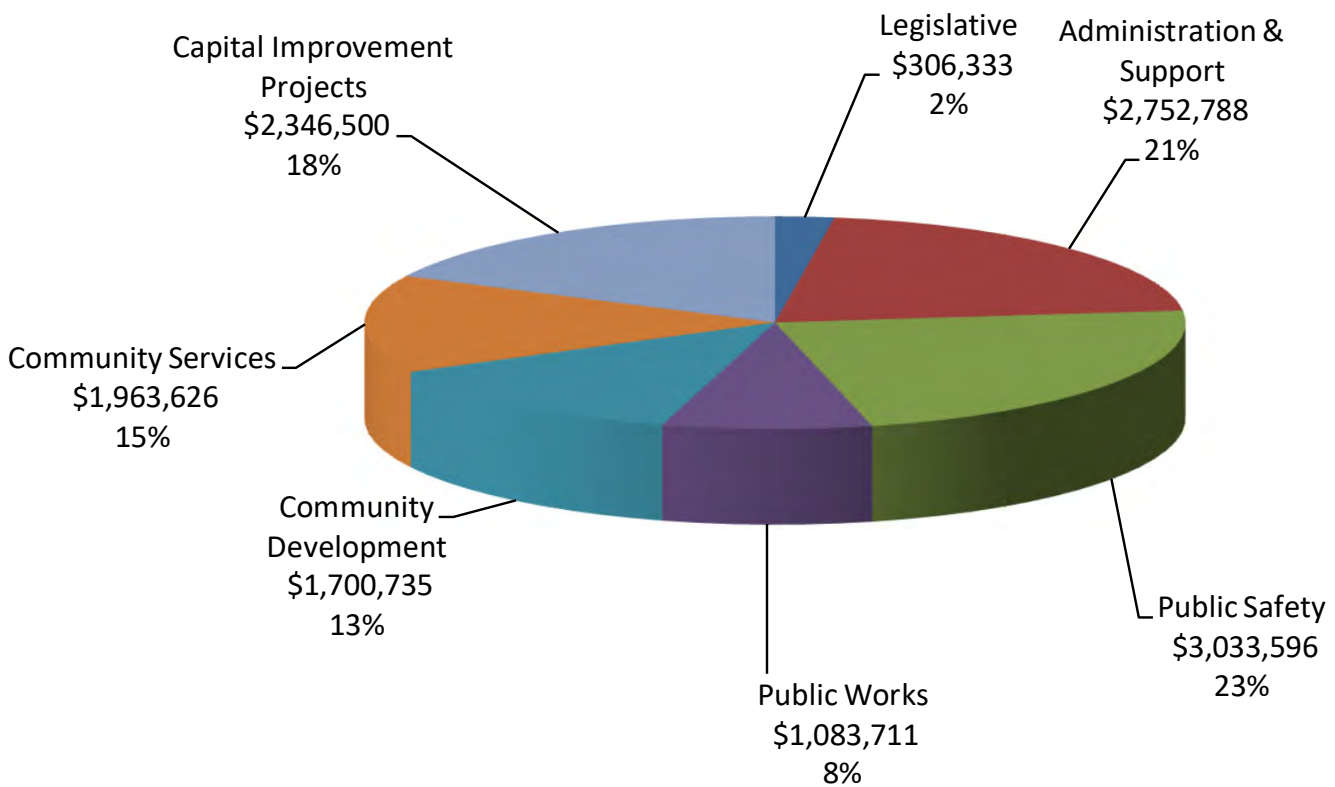
REVENUE SUMMARY		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Estimated	Adopted
EXHIBIT A						
SPECIAL REVENUE FUNDS						
PARK FACILITIES FEES						
Park Facilities Fees	3180	905,962		308,659	100,000	2,500,000
Interest Income	3610	7,018	5,700	24,981	35,000	45,000
TOTAL	10	912,980	5,700	333,640	135,000	2,545,000
HIGHWAY USERS TAX						
Section 2103 - HUTA	3329	53,821	64,102	67,556	78,976	79,679
Section 2105 - HUTA	3330	41,099	45,012	47,184	52,371	53,313
Section 2106 - HUTA	3340	27,838	30,492	31,886	7,373	7,422
Section 2107- HUTA	3350	55,613	53,832	64,305	70,916	72,705
Section 2107.5 - HUTA	3360	2,000	2,000	2,000	2,000	2,000
HUT & RMRA SUBTOTAL		180,371	195,438	212,931	211,636	215,119
Interest Income	3610	248	311	2,360	6,315	4,000
TOTAL	11	180,620	195,749	215,291	217,951	219,119
SB1 HUTA RMRA FUND						
HUTA SB1 RMRA 2030	3365	148,404	162,909	183,023	204,875	218,748
Interest Income	3610	108	425	2,515	2,100	2,100
TOTAL	12	148,512	163,334	185,537	206,975	220,848
LOCAL TRANSPORTATION FUND						
TDA Article 3 Funds	3121	32,284		13,552	9,704	8,681
Interest Income	3610					
TOTAL	13	32,284		13,552	9,704	8,681
TRAFFIC SAFETY FUND						
Traffic Safety Fines	3540	9,987	11,980	14,101	15,000	15,000
Interest Income	3610			11		
TOTAL	14	9,987	11,980	14,112	15,000	15,000
PEG FEES						
Cox PEG Fees	3760	29,321	27,309	25,040	24,690	26,500
Interest Income	3610	470	302	2,009	3,810	3,800
TOTAL	16	29,791	27,611	27,049	28,500	30,300
COMMUNITY DEVELOPMENT BLOCK GRANT						
CDBG	3320	30,354	29,429	21,022	20,151	20,445
Interest Income	3610				1	
TOTAL	17	30,354	29,429	21,022	20,152	20,445
TRANSIT FUND						
PROP A - Transit Improvement	3121	165,931	203,691	212,853	239,561	237,558
Interest Income	3610	261	131	1,702	5,862	4,000
TOTAL	18	166,191	203,821	214,555	245,423	241,558
PROP C						
PROP C - Transit Tax	3122	194,679	168,957	176,556	198,710	197,048
Interest Income	3610	316	684	6,803	8,066	5,000
TOTAL	19	194,996	169,642	183,359	206,776	202,048
AQMD						
Air Quality Funds AB 2766	3390	10,532	10,166	20,942	35,586	20,000
Interest Income	3610	521	411	2,653	6,108	2,500
TOTAL	20	11,053	10,577	23,595	41,694	22,500
MEASURE R						
Residential Street Resurfacing	3371	103,368	126,698	132,379	149,032	147,786
Interest Income	3610	191	419	3,828	1,813	3,500
TOTAL	23	103,559	127,117	136,206	150,845	151,286
MEASURE W						
Safe Clean Water	3364	174,172	161,929	173,140	174,016	174,000
Interest Income	3610	69	419	3,150	4,794	3,000
TOTAL	24	174,241	162,348	176,290	178,810	177,000
MEASURE M						
Subregion Fund in 2020	3368		191,254	79,799	1,000,000	1,480,000
Street Resurfacing	3369	117,120	143,373	149,749	168,903	167,491
Interest Income	3610		65	1,247		
TOTAL	26	117,120	334,692	230,794	1,168,903	1,647,491

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	Actual	Estimated	Adopted
PROP A COUNTY PARKS						
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	7,882		
TOTAL	41	3,006	6,967	7,882		
SB 2 PLANNING GRANT						
SB 2	3312	47,236	106,312	43,666		
Interest Income	3610			231	619	
TOTAL	42	47,236	106,312	43,897	619	
PEPPER TREE FOUNDATION						
Donations	3440	18,534	95,987	54,967	60,000	350,000
Interest Income	3610	228	188	1,198	3,121	3,500
TOTAL	95	18,761	96,176	56,166	63,121	353,500
TRAFFIC MITIGATION MEASURES FUND						
Traffic Mitigation	3190	3,059		12,191	9,177	260,015
Interest Income	3610	2,795	1,985	12,022	23,087	25,000
TOTAL	98	5,854	1,985	24,213	32,264	285,015
GENERAL PLAN UPDATE FUND						
General Plan Update Fee	3195	165,164		14,775	2,500	28,000
Interest Income	3610	75				
TOTAL	99	165,239		14,775	2,500	28,000
TOTALS, SPECIAL REVENUE FUNDS		2,561,790	1,653,438	1,921,937	2,973,237	6,167,791
GRAND TOTALS, ALL FUNDS		13,120,351	11,655,838	12,702,828	13,390,603	19,994,464

City of Rolling Hills Estates

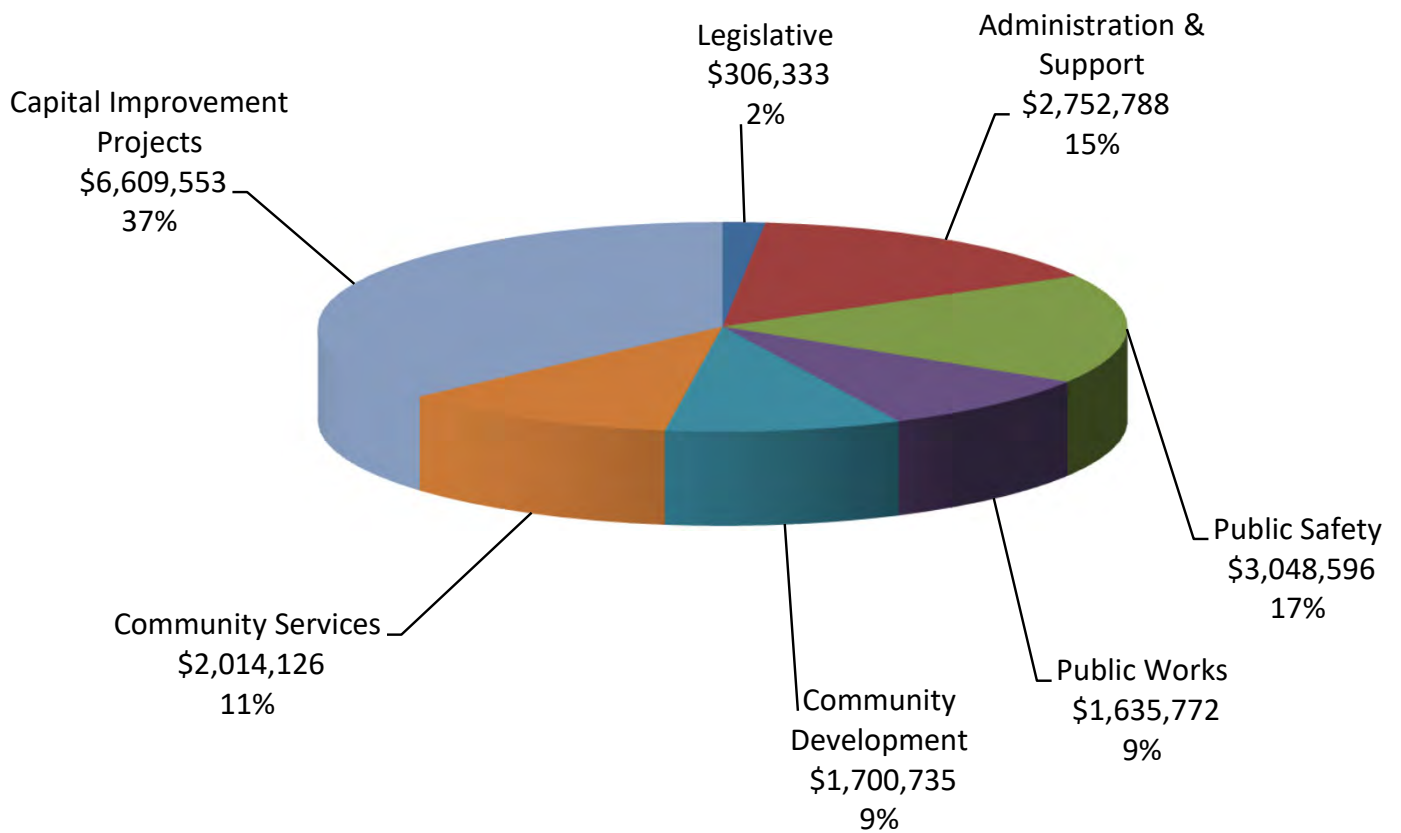
Budget Expenditures 2024-2025 (General Fund including CIP)



Total General Fund Expenditures \$13,187,289

City of Rolling Hills Estates

Budget Expenditures 2024-2025 (All Funds)



Total All Funds Expenditures \$18,067,903

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

EXPENDITURES/EXPENSES SUMMARY		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
GENERAL FUND OPERATING EXPENDITURES						
LEGISLATIVE						
CITY COUNCIL	4110	39,084	56,217	69,524	70,548	72,686
PLANNING COMMISSION	4120	32,256	35,952	35,604	37,765	36,274
P&A COMMISSION	4130	25,187	21,814	29,894	31,157	30,374
CITY ATTORNEY	4140	130,334	193,063	138,908	207,000	132,000
ELECTION	4150	17,772	193	1,380	1,000	35,000
TOTAL		244,633	307,239	275,310	347,471	306,333
ADMINISTRATION & SUPPORT						
CITY MANAGER	4210	633,298	678,727	732,329	752,028	743,656
CENTRAL SERVICES	4220	709,978	492,827	541,624	571,250	583,918
FINANCE	4230	553,272	575,591	626,875	694,009	715,058
PERSONNEL	4240	383,332	970,033	533,563	796,336	587,356
PUBLIC INFORMATION	4250	36,839	40,791	48,087	49,241	61,156
EQUIPMENT	4279	62,460	51,396	51,088	63,714	61,645
TOTAL		2,379,179	2,809,365	2,533,566	2,926,578	2,752,788
PUBLIC SAFETY						
PATROL SERVICES	4310	2,384,277	2,422,195	2,437,711	2,730,402	2,835,472
ANIMAL CONTROL	4330	23,905	52,928	22,326	40,000	42,000
CROSSING GUARDS - GENERAL FUND	4343	13,036	63,405	58,725	67,905	68,535
EMERGENCY MANAGEMENT	4350	10,125	6,769	19,462	316,091	87,589
TOTAL		2,431,343	2,545,298	2,538,223	3,154,398	3,033,596
PUBLIC WORKS						
LRSP/HIGHWAY SAFETY IMPROVEMENT PRO	4415	29,755	36,503			250,000
SIGNALS & STRIPING	4451	308,967	238,308	370,732	325,000	365,000
STORMWATER PERMIT	4460	317,145	307,012	389,607	184,935	361,655
SOLID WASTE/RECYCLING	4625	79,836	40,226	25,255	51,277	107,056
TOTAL		735,702	622,049	785,595	561,212	1,083,711
COMMUNITY DEVELOPMENT						
PLANNING ADMINISTRATION	4510	842,334	828,884	857,588	1,028,477	1,475,545
ADVANCED PLANNING	4520	169,148	185,971	185,099	205,061	67,792
CODE ADMINISTRATION	4530	139,840	154,638	130,561	169,017	157,399
TOTAL		1,151,322	1,169,493	1,173,248	1,402,555	1,700,735
COMMUNITY SERVICES						
PARKS MAINTENANCE	4610	912,993	1,074,918	973,514	1,011,964	1,166,444
TREE TRIMMING	4615	250,065	193,784	314,369	230,966	252,408
BRIDLE TRAILS	4630	67,205	76,232	71,751	81,916	83,816
RECREATION PROGRAMS	4640	79,503	142,920	156,871	121,195	149,025
TENNIS RECREATION	4645	106,371	118,849	121,910	138,761	156,304
SPECIAL EVENTS	4670	49,115	105,489	114,102	98,537	98,987
PEPPERTREE	4674	6,196	5,298	6,954	7,239	7,043
NATURE CENTER	4676	47,196	46,423	46,529	49,600	49,600
TOTAL		1,518,646	1,763,912	1,806,002	1,740,179	1,963,626
TOTAL OPERATING EXPENDITURES		8,460,826	9,217,356	9,111,945	10,132,392	10,840,789

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

EXPENDITURES/EXPENSES SUMMARY	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
GENERAL FUND CAPITAL IMPROVEMENT EXPENDITURES					
PUBLIC WORKS					
STREET RESURFACING & ROAD IMPR.	5103		280,560	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	172,370	36,000
TRAFFIC SIGNAL IMPROVEMENTS	5180				1,750,000
ADV. STREET SIGNS REPAINTING	5186				
TOTAL PUBLIC WORKS		226,961	342,980	482,930	286,000
PARKS & RECREATION					
BRUSH CLEARANCE	5201	11,500	3,000	26,050	18,500
MAINTENANCE EQUIPMENT	5280			14,761	
TOTAL PARKS & RECREATION		11,500	3,000	40,811	18,500
PUBLIC IMPROVEMENTS					
SHERIFF'S ALPR	5302	6,148		61,718	
CITY HALL RENOVATION & DESIGN	5303		7,601	330,790	250,000
COMPUTER NETWORK UPGRADE	5307	71,889	33,768	55,654	55,000
VEHICLE PURCHASE	5314		22,930		23,000
MESSAGE SIGN	5315			20,000	
WEBSITE UPGRADE AND REDESIGN	5316				
TOTAL PUBLIC IMPROVEMENTS		78,037	33,768	86,185	467,508
TOTAL CAPITAL PROJECTS					
		316,497	379,748	569,115	794,319
TOTAL GENERAL FUND EXPENDITURES					
		8,777,324	9,597,104	9,681,060	10,926,711
				13,187,289	

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

EXPENDITURES/EXPENSES SUMMARY	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
<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		5,000
HOWLETT PARK	5264	985	73,233	120,574	200,000
HIGHRIDGE PARK	5265		60,254	276,043	45,000
PARK ADA IMPROVEMENTS	5266			84,170	20,000
NATURE CENTER & TABER GROVE	5267	8,014	128,389	161,496	1,200,000
PETER WEBER EQUESTRIAN CENTER	5268			143,588	
FOUNDERS PARK	5269		29,013	4,828	125,000
ROCKBLUFF PARK	5270			100,000	
TOTAL		126,583	398,096	758,677	1,595,000
<u>HIGHWAY USERS TAX FUND 11</u>					
STREET REPAIR	4410	20,442	67,670	38,859	75,000
SIGNALS & STRIPING	4454	111,873	95,030	129,289	125,000
TOTAL		132,316	162,700	168,148	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	1,626	30,000
<u>COMM. DEVELOPMENT BLOCK GRANT FUND 17</u>					
CDBG	5190	31,200	31,052	18,555	20,151
<u>TRAFFIC SAFETY FUND 18</u>					
PV TRANSIT	4450	170,412	168,509	167,935	182,233
TOTAL		170,412	168,509	167,935	192,511
<u>TRANSIT PROP C FUND 19</u>					
STREET RESURFACING	5120	154,694		298,987	46,000
TRAFFIC SIGNAL IMPROVEMENTS	5182				352,710
TOTAL		154,694		298,987	46,000
<u>AIR QUALITY FUND 20</u>					
ALTERNATIVE FUELED VEHICLES	5318			10,000	45,000
TOTAL				10,000	45,000
<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	155,000

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

EXPENDITURES/EXPENSES SUMMARY		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
<u>MEASURE W, FUND 24</u>						
SAFE CLEAN WATER	4461	5,876	38,295	223,967	159,550	159,550
SAFE CLEAN WATER	4611	46,796	44,187	18,609	4,550	20,000
TOTAL		52,672	82,483	242,577	164,100	179,550
<u>MEASURE M, FUND 26</u>						
STREET RESURFACING PROJECT	5117	116,000		254,139	168,903	167,491
NEW SUB REGIONAL FUNDS	5148	139,070	68,398	146,814	175,000	1,000,000
TOTAL		255,070	68,398	400,953	343,903	1,167,491
<u>PROP A PARKS FUND 32</u>						
HOWLETT PARK PATHWAYS	5232		6,357	250,830		
STABLES RENOVATION	5250					
TOTAL			6,357	250,830		
<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	7,714		
TOTAL		3,006	7,135	7,714		
<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	28,999	30,500	30,500
SPECIAL PROJECTS	5231	16,291	66,115	12,730	41,000	350,000
TOTAL		22,796	86,994	41,729	71,500	380,500
<u>TRAFFIC MITIGATION MEASURE FUND 98</u>						
Traffic Mitigation	5135					300,000
TOTAL						300,000
<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	635,373	591,833	617,561
TOTAL CAPITAL PROJECTS		867,513	616,733	2,260,229	1,498,284	4,263,053
TOTAL SPECIAL FUNDS		1,727,501	1,455,334	2,895,602	2,090,117	4,880,614
GRAND TOTAL, ALL FUNDS		10,504,824	11,052,438	12,576,662	13,016,828	18,067,903

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																																																																																																																																																					
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			3,059	165,164	168,223																																																																																																																												
CHARGES FOR SVCS																																																																																																																																																					
FINES/FORFEITURES																																																																																																																																																					
USE OF MONEY/PROPERTY		7,018	248	108						316	521	191	69					155			228	2,795	75		12,454																																																																																																																												
OTHER REVENUES		905,962																								29,321																								18,534																								953,817																																																																											
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																																																																																																																																																					
Public Works		132,316																								170,412																								5,876																								88,959	3,006																								91,965																																																		
Community Development																																																																																																																																																					
Community Services																									46,796																																															99,008																								6,506																								307,111																													
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				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			195,438	162,909				29,429	203,691	168,957	10,166	126,698	161,929	334,627				6,967	106,312					1,507,122
CHARGES FOR SVCS																								11,980
FINES/FORFEITURES						11,980																		11,040
USE OF MONEY/PROPERTY		5,700	311	425			302		131	684	411	419	419	65							188	1,985		11,040
OTHER REVENUES							27,309														95,987			123,296
Total Revenues		5,700	195,749	163,334		11,980	27,611	29,429	203,821	169,642	10,577	127,117	162,348	334,692				6,967	106,312		96,176	1,985		1,653,438
USES																								
Legislative																								
Administration/Support																								
Public Safety						8,000												(120)	7,135					15,015
Public Works			162,700						168,509				38,295											369,504
Community Development																								389,015
Community Services													44,187										326,653	65,067
Operations Expenditures			162,700			8,000			168,509				82,483					(120)	7,135		62,361	20,879		838,601
PERS UAL Payment																								
Capital Projects		398,096					46,716	31,052						68,398	6,357						66,115			616,733
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	86,994		1,455,334
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	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	7,226,787		7,226,787
LICENSES/PERMITS	1,979,253	26,966	2,006,219
REV FROM OTHER AGENCIES	311,457	1,427,493	1,738,950
CHARGES FOR SVCS	392,746		392,746
FINES/FORFEITURES	71,263	14,101	85,365
USE OF MONEY/PROPERTY	343,498	64,709	408,207
OTHER REVENUES	455,887	388,667	844,553
Total Revenues	10,780,891	1,921,937	12,702,828
USES			
Legislative	275,310		275,310
Administration/Support	2,533,566	10,000	2,543,566
Public Safety	2,538,223	27,714	2,565,937
Public Works	785,595	560,051	1,345,646
Community Development	1,173,248		1,173,248
Community Services	1,806,002	47,608	1,853,610
Operations Expenditures	9,111,945	645,373	9,757,317
Capital Projects	569,115	2,250,229	2,819,344
Total Expenditures	9,681,060	2,895,602	12,576,662
Net Change	1,099,831	(973,665)	126,166
Transfers In/(Out)			
Fund Balance/RE - 7/1/22	3,851,886	2,460,707	6,312,593
Fund Balance/RE - 6/30/23	4,951,716	1,487,042	6,438,759
OPERATING RESULTS:			
Total Revenues	10,780,891	1,921,937	12,702,828
Less: Special Operating Revenues			
Less: Operations Expenditures	(9,111,945)	(645,373)	(9,757,317)
RESULTS	1,668,946	1,276,564	2,945,510
SUBTOTALS BEFORE SPECIALS			
Special Project	80,000		80,000
LAIF FMV	126,978		126,978
NET OPERATING RESULTS (\$)	1,875,924	1,276,564	3,152,488
Net Operating Results (%) as a % of Revenues	17%	66%	25%

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 TOTAL	
FY 2022-23		10	11	12	13	14	16	17	18	19	20	23	24	26	32	34	40	41	42	95	98	99		
SOURCES																								
TAXES																								
LICENSES/PERMITS																								
REV FROM OTHER AGENCIES																								
CHARGES FOR SVCS																								
FINES/FORFEITURES																								
USE OF MONEY/PROPERTY																								
OTHER REVENUES																								
Total Revenues		333,640	215,291	185,537	13,552	14,112	27,049	21,022	214,555	183,359	23,595	136,206	176,290	230,794				7,882	43,897	56,166	24,213	14,775	1,921,937	
USES																								
Legislative																								
Administration/Support																								
Public Safety																								
Public Works																								
Community Development																								
Community Services																								
Operations Expenditures		168,148				20,000			167,935		10,000		223,967					7,714				28,999	645,373	
Capital Projects		758,677		270,000	13,632		1,626	18,555		298,987		224,240		400,953	250,830								12,730	2,250,229
Total Expenditures		758,677	168,148	270,000	13,632	20,000	1,626	18,555	167,935	298,987	10,000	224,240	242,577	400,953	250,830			7,714				41,729	2,895,602	
Net Change		(425,038)	47,143	(84,463)	(80)	(5,888)	25,424	2,467	46,620	(115,628)	13,595	(88,033)	(66,287)	(170,159)	(250,830)			168	43,897	14,437	24,213	14,775	(973,665)	
Transfers In/(Out)		(44,529)														44,529								
Fund Balance/RE - 7/1/22		1,457,128	81,232	197,898	(1,055)	(4,311)	91,854	(2,429)	73,247	266,072	130,794	171,094	146,434	107,470	(6,357)	(44,529)		(168)	(7,821)	52,934	207,211	(455,989)	2,460,707	
Fund Balance/RE - 6/30/23		987,561	128,375	113,436	(1,135)	(10,199)	117,277	38	119,868	150,444	144,389	83,060	80,147	(62,689)	(257,187)				36,076	67,370	231,424	(441,214)	1,487,041	

EXHIBIT F			
City of Rolling Hills Estates			
SOURCES and USES			
FY 2023-24	General Fund	Special Revenue Funds	Total
SOURCES			
TAXES	7,499,174		7,499,174
LICENSES/PERMITS	1,507,000	11,677	1,518,677
REV FROM OTHER AGENCIES	218,659	2,661,174	2,879,833
CHARGES FOR SVCS	354,095		354,095
FINES/FORFEITURES	45,000	15,000	60,000
USE OF MONEY/PROPERTY	456,000	100,696	556,696
OTHER REVENUES	337,438	184,690	522,128
Total Revenues	10,417,366	2,973,237	13,390,603
USES			
Legislative	347,471		347,471
Administration/Support	2,626,578		2,626,578
Public Safety	2,904,398	15,000	2,919,398
Public Works	561,212	541,783	1,102,995
Community Development	1,402,555		1,402,555
Community Services	1,740,179	35,050	1,775,229
Operations Expenditures	9,582,392	591,833	10,174,225
PERS UAL Payment	300,000		300,000
Capital Projects	794,319	1,498,284	2,292,603
Pear Tree Lane	250,000		250,000
Total Expenditures	10,926,711	2,090,117	13,016,828
Net Change	(509,345)	883,120	373,775
Transfer In/(Out)	36,695	(36,695)	
Fund Balance/RE - 7/1/23	4,951,716	1,487,041	6,438,757
Fund Balance/RE - 6/30/24	4,479,066	2,333,466	6,812,533
OPERATING RESULTS:			
Total Revenues	10,417,366	2,973,237	13,390,603
Less: Special Operating Revenues	(132,500)		(132,500)
Less: Operations Expenditures	(9,582,392)	(591,833)	(10,174,225)
RESULTS	702,474	2,381,404	3,083,878
SUBTOTALS BEFORE SPECIALS	702,474	2,381,404	3,083,878
Special Project - Peartree			
NET OPERATING RESULTS (\$)	702,474	2,381,404	3,083,878
Net Operating Results (%) as a % of Revenues	7%	80%	23%

EXHIBIT F		(Continued) Special Funds																				
City of Rolling Hills Estates SOURCES and USES		Park Facilities	State HUTA	State RMRA	PROP A																Special Revenue	
FY 2023-24		Fees	11	12	Local Trans	Traffic Safety	PEG Fees	CDBG Funds	Transit Imp	PROP C	AQMD AB 2766	Measure R	Measure W	Measure M	PROP A					General Plan	TOTAL	
		10	11	12	13	14	16	17	18	19	20	23	24	26	Parks Grant	CARES Act Grant	CDBG-CV Grant	SB2 PLAN Grant	Pepper Tree	Traffic Measure	99	
SOURCES																						
TAXES																						
LICENSES/PERMITS																						
REV FROM OTHER AGENCIES			211,636	204,875	9,704			20,151	239,561	198,710	35,586	149,032	174,016	1,168,903	249,000					9,177	2,500	11,677
CHARGES FOR SVCS																						
FINES/FORFEITURES						15,000																
USE OF MONEY/PROPERTY		35,000	6,315	2,100			3,810	1	5,862	8,066	6,108	1,813	4,794					619	3,121	23,087		100,696
OTHER REVENUES		100,000					24,690													60,000		184,690
Total Revenues		135,000	217,951	206,975	9,704	15,000	28,500	20,152	245,423	206,776	41,694	150,845	178,810	1,168,903	249,000			619	63,121	32,264	2,500	2,973,237
USES																						
Legislative																						
Administration/Support																						
Public Safety						15,000																15,000
Public Works			200,000						182,233				159,550									541,783
Community Development																						
Community Services													4,550							30,500		35,050
Operations Expenditures			200,000			15,000			182,233				164,100							30,500		591,833
PERS UAL Payment																						
Capital Projects		653,588		204,906	9,704		30,000	20,151		46,000		149,032		343,903						41,000		1,498,284
Pear Tree Lane																						
Total Expenditures		653,588	200,000	204,906	9,704	15,000	30,000	20,151	182,233	46,000		149,032	164,100	343,903					71,500			2,090,117
Net Change		(518,588)	17,951	2,069			(1,500)	1	63,190	160,776	41,694	1,813	14,710	825,000	249,000			619	(8,379)	32,264	2,500	883,120
Transfer In/(Out)		(8,187)													8,187				(36,695)			(36,695)
Fund Balance/RE - 7/1/23		987,561	128,375	113,436	(1,135)	(10,199)	117,277	38	119,868	150,444	144,389	83,060	80,147	(62,689)	(257,187)			36,076	67,370	231,424	(441,214)	1,487,041
Fund Balance/RE - 6/30/24		460,786	146,326	115,505	(1,135)	(10,199)	115,777	39	183,058	311,220	186,083	84,873	94,857	762,311				()	58,991	263,688	(438,714)	2,333,466

EXHIBIT G			
City of Rolling Hills Estates			
SOURCES and USES			
FY 2024-25	General Fund	Special Revenue Funds	Total
SOURCES			
TAXES	7,727,742		7,727,742
LICENSES/PERMITS	2,507,500	288,015	2,795,515
REV FROM OTHER AGENCIES	2,151,155	2,886,876	5,038,031
CHARGES FOR SVCS	663,500		663,500
FINES/FORFEITURES	46,000	15,000	61,000
USE OF MONEY/PROPERTY	422,000	101,400	523,400
OTHER REVENUES	308,776	2,876,500	3,185,276
LAIF FMV GAIN/LOSS			
Total Revenues	13,826,673	6,167,791	19,994,464
USES			
Legislative	306,333		306,333
Administration/Support	2,752,788		2,752,788
Public Safety	3,033,596	15,000	3,048,596
Public Works	1,083,711	552,061	1,635,772
Community Development	1,700,735		1,700,735
Community Services	1,963,626	50,500	2,014,126
Operations Expenditures	10,840,789	617,561	11,458,350
Capital Projects	2,346,500	4,263,053	6,609,553
Total Expenditures	13,187,289	4,880,614	18,067,903
Net Change	639,384	1,287,177	1,926,561
Transfers In/(Out)			
Fund Balance/RE - 7/1/24	4,479,066	2,333,466	6,812,533
Fund Balance/RE - 6/30/25	5,118,450	3,620,643	8,739,093
OPERATING RESULTS:			
Total Revenues	13,826,673	6,167,791	19,994,464
Less: Special Operating Revenues	(1,736,155)		(1,736,155)
Less: Operations Expenditures	(10,840,789)	(617,561)	(11,458,350)
RESULTS	1,249,729	5,550,230	6,799,959
SUBTOTALS BEFORE SPECIALS	1,249,729	5,550,230	6,799,959
Special Project			
NET OPERATING RESULTS (\$)	1,249,729	5,550,230	6,799,959
Net Operating Results (%) as a % of Revenues	9%	90%	34%

EXHIBIT G		(Continued) Special Funds																
City of Rolling Hills Estates SOURCES and USES		Park Facilities	State GT	State RMRA	PROP A Local Trans	Traffic Safety	PEG Fees	CDBG Funds	Transit Imp	PROP C	AQMD AB 2766	Measure R	Measure W	Measure M	Pepper Tree	Traffic Measure	General Plan	Special Revenue TOTAL
FY 2024-25		10	11	12	13	14	16	17	18	19	20	23	24	26	95	98	99	
SOURCES																		
TAXES																		
LICENSES/PERMITS																		
REV FROM OTHER AGENCIES			215,119	218,748	8,681			20,445	237,558	197,048	20,000	147,786	174,000	1,647,491		260,015	28,000	288,015
CHARGES FOR SVCS																		
FINES/FORFEITURES																		
USE OF MONEY/PROPERTY		45,000	4,000	2,100			3,800		4,000	5,000	2,500	3,500	3,000		3,500	25,000		101,400
OTHER REVENUES		2,500,000					26,500								350,000			2,876,500
LAIF FMV GAIN/LOSS																		
Total Revenues		2,545,000	219,119	220,848	8,681	15,000	30,300	20,445	241,558	202,048	22,500	151,286	177,000	1,647,491	353,500	285,015	28,000	6,167,791
USES																		
Legislative																		
Administration/Support																		
Public Safety																		
Public Works			200,000						192,511				159,550					552,061
Community Development																		
Community Services																		
Operations Expenditures			200,000			15,000			192,511				179,550		30,500			617,561
Capital Projects		1,595,000		235,407	10,000		30,000	22,445		352,710	45,000	155,000		1,167,491	350,000	300,000		4,263,053
Total Expenditures		1,595,000	200,000	235,407	10,000	15,000	30,000	22,445	192,511	352,710	45,000	155,000	179,550	1,167,491	380,500	300,000		4,880,614
Net Change		950,000	19,119	(14,559)	(1,319)		300	(2,000)	49,047	(150,662)	(22,500)	(3,714)	(2,550)	480,000	(27,000)	(14,985)	28,000	1,287,177
Transfers In/(Out)																		
Fund Balance/RE - 7/1/24		460,786	146,326	115,505	(1,135)	(10,199)	115,777	39	183,058	311,220	186,083	84,873	94,857	762,311	58,991	263,688	(438,714)	2,333,466
Fund Balance/RE - 6/30/25		1,410,786	165,445	100,946	(2,454)	(10,199)	116,077	(1,961)	232,105	160,558	163,583	81,159	92,307	1,242,311	31,991	248,703	(410,714)	3,620,643

CITY OF ROLLING HILLS ESTATES



EXHIBIT H

FUND BALANCE POLICY ANALYSIS
GENERAL FUND ONLY

	Exhibit D Actual Year Ending June 30, 2022	Exhibit E Actual Year Ending June 30, 2023	Exhibit F Estimated Year Ending June 30, 2024	Exhibit G Adopted Year Ending June 30, 2025	
Fund Balances:	4,795,708	4,951,717	4,479,066	5,118,450	Fund Balances:
Nonspendable:					Nonspendable:
Advance to Other Funds					Advance to Other Funds
Inventories	10,298	12,585	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	601,146	335,000	475,000	Equipment
Capital Projects Replacement	709,343	950,000	950,000	950,000	Capital Projects Replacement
Capital Projects	600,000	950,000	675,000	815,000	Capital Projects
PERS UAL	100,000	100,000	100,000	100,000	PERS UAL
American Rescue Plan Act	943,822				American Rescue Plan Act
ALPR Replacement Fund	50,000	50,000		50,000	ALPR Replacement Fund
Unassigned:					Unassigned:
Contingency Reserve	982,245	1,077,986	1,199,066	1,508,450	Contingency Reserve
Emergency Reserve	1,200,000	1,200,000	1,200,000	1,200,000	Emergency Reserve
Total Unassigned	2,182,245	2,277,986	2,399,066	2,708,450	Total Unassigned
Total Fund Balances	4,795,708	4,951,717	4,479,066	5,118,450	Total Fund Balances
Operating Expenditures	8,717,356	9,111,945	9,582,392	10,840,789	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 2024 – 2025

This Year's Limit: \$22,259,477
Amount under Limit: \$15,252,609

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 2024-2025 has been calculated to be \$22,259,477, which is \$15,252,609 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 Actual	2023-24 Estimated	2024-25 Adopted
TOTAL PERSONNEL	69,135	65,431	74,209	77,021	75,133
TOTAL MATERIALS & OPS	175,498	241,808	201,101	270,450	231,200
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL FUNCTION	244,633	307,239	275,310	347,471	306,333

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	Actual	Estimated	Adopted	
PERSONNEL						
401 Wages - Full Time	10,784	9,409	9,623	10,610	10,921	
405 Wages - Overtime						
410 Benefits	1,313	1,136	1,244	1,188	1,265	
TOTAL PERSONNEL	12,097	10,545	10,867	11,798	12,186	
MATERIALS & OPERATIONS						
420 Materials & Supplies	3,414	1,824	2,324	2,250	2,500	
463 Mileage	0	903	603	1,000	1,000	
470 Travel & Meetings	2,118	17,089	31,279	26,000	27,000	
472 Dues & Memberships	21,455	25,855	24,451	29,500	30,000	
TOTAL MATERIALS & OPS	26,987	45,671	58,657	58,750	60,500	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	39,084	56,217	69,524	70,548	72,686	
FUND SOURCE						
01 General Fund 4110	39,084	56,217	69,524	70,548	72,686	
TOTAL	39,084	56,217	69,524	70,548	72,686	

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 Actual	2023-24 Estimated	2024-25 Adopted	
PERSONNEL						
401 Wages - Full Time	24,410	25,797	28,056	28,794	26,875	
405 Wages - Overtime		27	3			
410 Benefits	7,847	7,872	7,466	7,471	7,899	
TOTAL PERSONNEL	32,256	33,696	35,526	36,265	34,774	
MATERIALS & OPERATIONS						
430 Contractual Services		461		500	500	
463 Mileage		886	79			
470 Travel & Meetings		909		1,000	1,000	
TOTAL MATERIALS & OPS	0	2,256	79	1,500	1,500	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	32,256	35,952	35,604	37,765	36,274	
FUND SOURCE						
01 General Fund	32,256	35,952	35,604	37,765	36,274	
TOTAL	32,256	35,952	35,604	37,765	36,274	

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 Actual	2023-24 Estimated	2024-25 Adopted
PERSONNEL					
401 Wages - Full Time	19,510	16,291	21,221	21,813	22,456
410 Benefits	5,272	4,898	6,595	7,144	5,718
TOTAL PERSONNEL	24,782	21,189	27,817	28,957	28,174
MATERIALS & OPERATIONS					
470 Travel & Meetings	50	455	1,212	1,200	1,200
472 Dues & Memberships	355	170	865	1,000	1,000
TOTAL MATERIALS & OPS	405	625	2,077	2,200	2,200
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	25,187	21,814	29,894	31,157	30,374
FUND SOURCE					
01 General Fund	25,187	21,814	29,894	31,157	30,374
TOTAL	25,187	21,814	29,894	31,157	30,374

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	Actual	Estimated	Adopted	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

431 General Services	87,859	166,534	119,947	100,000	100,000
436 Special Counsel	34,333	8,332	886	100,000	25,000
476 Advertising	8,142	18,196	18,075	7,000	7,000

TOTAL MATERIALS & OPS	130,334	193,063	138,908	207,000	132,000
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	130,334	193,063	138,908	207,000	132,000
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FUND SOURCE

01 General Fund	130,334	193,063	138,908	207,000	132,000
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TOTAL	130,334	193,063	138,908	207,000	132,000
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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	Actual	Estimated	Adopted	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

430 Contractual Services	17,772	193	1,380	1,000	35,000
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TOTAL MATERIALS & OPS	17,772	193	1,380	1,000	35,000
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	17,772	193	1,380	1,000	35,000
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FUND SOURCE

01 General Fund	17,772	193	1,380	1,000	35,000
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TOTAL	17,772	193	1,380	1,000	35,000
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**City of Rolling Hills Estates
Summary**

Function					
Administration & Support					
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
TOTAL PERSONNEL	1,446,519	2,088,844	1,730,842	2,010,664	1,820,975
TOTAL MATERIALS & OPS	927,921	716,040	797,781	909,414	925,313
TOTAL CAPITAL OUTLAY	4,740	4,482	4,943	6,500	6,500
TOTAL FUNCTION	2,379,179	2,809,365	2,533,566	2,926,578	2,752,788

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 Actual	2023-24 Estimated	2024-25 Adopted	
PERSONNEL						
401 Wages - Full Time	459,005	486,545	513,094	512,019	519,879	
402 Wages - Part Time	48,259	52,928	72,321	81,155	56,721	
405 Wages - Overtime	176	264	164	250	250	
410 Benefits	114,515	112,269	111,341	114,404	123,406	
TOTAL PERSONNEL	621,955	652,006	696,921	707,828	700,256	
MATERIALS & OPERATIONS						
420 Materials & Supplies		203	398	400	400	
430 Contractual Services	310	1,761	1,590	9,800	7,000	
438 Records Management Serv	8,443	11,773	13,209	11,500	12,000	
463 Mileage		57	396	500	500	
470 Travel & Meetings	700	8,423	15,139	16,500	17,500	
472 Dues & Memberships	1,890	4,505	4,677	5,500	6,000	
TOTAL MATERIALS & OPS	11,343	26,721	35,409	44,200	43,400	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	633,298	678,727	732,329	752,028	743,656	
FUND SOURCE						
01 General Fund	633,298	678,727	732,329	752,028	743,656	
TOTAL	633,298	678,727	732,329	752,028	743,656	

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	Actual	Estimated	Adopted
PERSONNEL					
402 Wages - Part Time					
410 Benefits					
TOTAL PERSONNEL	0	0	0	0	0
MATERIALS & OPERATIONS					
420 Materials & Supplies	18,499	25,080	32,444	30,000	30,000
430 Contractual Services	45,421	51,150	55,047	60,000	60,000
434 Repairs & Maint. Services	32,659	32,179	44,829	40,000	40,000
435 Building Maint. & Repair	25,570	33,641	39,720	45,000	40,000
439 Software & Maintenance	46,466	44,968	53,813	65,000	65,000
440 Property Insurance	25,802	30,957	32,889	40,731	41,505
441 Liability Insurance	141,712	134,238	131,398	145,561	162,408
443 Gov. Crime Insurance	827	868	912	958	1,005
445 Pension Obligation Bond	265,000				
446 Pension Bond Interest	4,295				
450 Voice & Data Services	60,105	63,639	76,625	71,000	71,000
451 Water Utility	7,262	15,263	10,190	10,000	10,000
452 Electric Utility	24,000	49,472	51,566	50,000	50,000
475 Postage	3,044	483	141	500	500
478 Equipment Rental	4,575	6,407	7,108	6,000	6,000
TOTAL MATERIALS & OPS	705,239	488,345	536,681	564,750	577,418
CAPITAL OUTLAY					
484 Office Furniture, Etc.	1,719	543	988	1,500	1,500
485 IT & Special Equipment	3,020	3,939	3,955	5,000	5,000
TOTAL CAPITAL OUTLAY	4,740	4,482	4,943	6,500	6,500
TOTAL ACTIVITY	709,978	492,827	541,624	571,250	583,918
FUND SOURCE					
01 General Fund	709,978	492,827	541,624	571,250	583,918
TOTAL	709,978	492,827	541,624	571,250	583,918

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	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Estimated	Adopted
PERSONNEL					
401 Wages - Full Time	319,545	340,599	378,645	391,539	402,921
402 Wages - Part Time				700	5,000
405 Wages - Overtime	223	1,192	2,312	2,500	2,500
410 Benefits	104,664	110,966	112,206	114,770	119,136
TOTAL PERSONNEL	424,433	452,757	493,163	509,509	529,558
MATERIALS & OPERATIONS					
420 Materials & Supplies	268	1,177	946	1,000	1,000
430 Contractual Services	88,893	76,043	120,592	130,000	130,000
439 Software & Maintenance	36,907	40,366	825	41,000	42,000
463 Mileage	133	534	1,769	2,000	2,000
470 Travel & Meetings	1,145	3,585	8,291	9,000	9,000
472 Dues & Memberships	1,494	1,129	1,289	1,500	1,500
TOTAL MATERIALS & OPS	128,840	122,834	133,712	184,500	185,500
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	553,272	575,591	626,875	694,009	715,058
FUND SOURCE					
01 General Fund	553,272	575,591	626,875	694,009	715,058
TOTAL	553,272	575,591	626,875	694,009	715,058

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. Also, includes additional discretionary payments to CalPERS to reduce the unfunded accrued liability.
- 420 MATERIALS & SUPPLIES
Purchase of recruitment materials, labor law posters, etc.
- 430 GENERAL CONTRACTUAL SERVICES
Pre-employment physical examinations, background checks, recruitment, and Human Resources-related consultants as needed.
- 470 TRAVEL AND MEETINGS
Funding is provided for training activities, interview support, and attendance at meetings and conferences with associated travel.
- 471 TUITION REIMBURSEMENT
Funding provided to support continuing education efforts by staff under City guidelines established for eligibility.
- 472 DUES AND MEMBERSHIPS
Provides for Memberships in various professional organizations such as Southern California Labor Relations Association.
- 476 ADVERTISING
Advertisement of career opportunity announcements in local newspapers, and State and National Municipal publications.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Administration & Support	Personnel Administration				4240
	2020-21	2021-22	2022-23	2023-24	2024-25
Expenditure Classification	Actual	Actual	Actual	Estimated	Adopted
PERSONNEL					
401 Wages - Full Time	75,885	81,887	89,331	91,742	94,986
410 Benefits	302,753	879,450	426,749	676,344	469,120
TOTAL PERSONNEL	378,638	961,338	516,080	768,086	564,106
MATERIALS & OPERATIONS					
420 Materials & Supplies	517	514	428	500	500
430 Contractual Services	4,176	5,803	7,472	15,000	10,000
470 Travel & Meetings		178	5,364	6,000	6,000
471 Tuition Reimbursement		2,000	4,000	6,000	6,000
472 Dues & Memberships		200	154	500	500
476 Advertising			65	250	250
TOTAL MATERIALS & OPS	4,694	8,696	17,483	28,250	23,250
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	383,332	970,033	533,563	796,336	587,356
FUND SOURCE					
01 General Fund	383,332	970,033	533,563	796,336	587,356
TOTAL	383,332	970,033	533,563	796,336	587,356

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 Actual	2023-24 Estimated	2024-25 Adopted
PERSONNEL					
401 Wages - Full Time	16,863	18,197	19,851	20,387	21,108
410 Benefits	4,630	4,545	4,827	4,854	5,948
TOTAL PERSONNEL	21,493	22,743	24,679	25,241	27,056
MATERIALS & OPERATIONS					
420 Materials & Supplies	166	553	1,005	2,500	2,500
430 Contractual Services	15,181	17,496	21,709	20,000	30,000
470 Travel & Meetings			695	1,000	1,000
472 Dues & Memberships				500	600
475 Postage					
TOTAL MATERIALS & OPS	15,346	18,048	23,408	24,000	34,100
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	36,839	40,791	48,087	49,241	61,156
FUND SOURCE					
01 General Fund	36,839	40,791	48,087	49,241	61,156
TOTAL	36,839	40,791	48,087	49,241	61,156

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 Actual	2023-24 Estimated	2024-25 Adopted
PERSONNEL					
410 Benefits	(626,576)	(625,026)	(628,217)	(648,027)	(721,328)
412 Employer Share Retirement	194,569	190,888	202,274	216,687	257,031
413 Worker's Compensation	49,621	52,790	50,160	46,979	49,266
414 Group Health Insurance	309,066	307,216	291,411	292,875	319,589
415 Life Insurance	5,523	5,179	5,784	6,613	7,015
416 Disability Insurance	12,435	12,027	13,197	15,843	16,994
417 Unemployment Insurance	334	311	4,674	1,000	1,000
418 Medicare	31,948	33,815	33,917	39,230	41,633
419 Auto Allowance	18,000	18,000	22,000	24,000	24,000
428 PARS Retirement	5,080	4,800	4,800	4,800	4,800
TOTAL PERSONNEL	0	0	0	0	0
MATERIALS & OPERATIONS					
TOTAL MATERIALS & OPS	0	0	0	0	0
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	0	0	0	0	0
FUND SOURCE					
01 General Fund					
TOTAL	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	Actual	Estimated	Adopted	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

420 Materials & Supplies	5,397	4,680	6,065	5,000	5,000
442 Auto Comp/Coll Insurance	1,512	1,564	1,516	1,714	1,645
461 Equipment Maintenance	40,170	27,274	18,954	35,000	30,000
462 Gas and Oil	15,380	17,878	24,553	22,000	25,000

TOTAL MATERIALS & OPS	62,460	51,396	51,088	63,714	61,645
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	62,460	51,396	51,088	63,714	61,645
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FUND SOURCE

01 General Fund (4279)	62,460	51,396	51,088	63,714	61,645
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TOTAL	62,460	51,396	51,088	63,714	61,645
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**City of Rolling Hills Estates
Summary**

Function					
Public Safety					
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
TOTAL PERSONNEL	0	18,523	20,061	51,809	53,437
TOTAL MATERIALS & OPS	2,523,308	2,541,790	2,545,876	2,867,589	2,995,159
TOTAL CAPITAL OUTLAY	0	0	0	250,000	0
TOTAL FUNCTION	2,523,308	2,560,313	2,565,937	3,169,398	3,048,596

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	Actual	Estimated	Adopted	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

430 Contractual Services	2,379,303	2,415,870	2,436,202	2,701,425	2,811,103
433 School Resource Officer				14,869	14,869
438 Records Management Serv	3,227	2,108		2,000	2,000
450 Voice & Data Services	247	2,718	1,508	3,000	3,000
474 Grants to Other Agencies	1,500	1,500		4,500	4,500
485 IT & Special Equipment				4,608	

TOTAL MATERIALS & OPS	2,384,277	2,422,195	2,437,711	2,730,402	2,835,472
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	2,384,277	2,422,195	2,437,711	2,730,402	2,835,472
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FUND SOURCE

01 General Fund	2,384,277	2,422,195	2,437,711	2,730,402	2,835,472
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TOTAL	2,384,277	2,422,195	2,437,711	2,730,402	2,835,472
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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	Adopted

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

430 Contractual Services	23,905	52,928	22,326	40,000	42,000
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TOTAL MATERIALS & OPS	23,905	52,928	22,326	40,000	42,000
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	23,905	52,928	22,326	40,000	42,000
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FUND SOURCE

01 General Fund	23,905	52,928	22,326	40,000	42,000
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TOTAL	23,905	52,928	22,326	40,000	42,000
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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 Actual	2023-24 Estimated	2024-25 Adopted
PERSONNEL					
402 Wages - Part Time		16,832	18,250	19,600	20,188
410 Benefits		1,691	1,811	1,618	1,660
TOTAL PERSONNEL	0	18,523	20,061	21,218	21,848
MATERIALS & OPERATIONS					
<u>4343 General Fund</u>					
420 Materials & Supplies					
430 Contractual Services	13,036	44,882	38,664	46,687	46,687
<u>4340 Traffic Safety Fund</u>					
430 Contractual Services		8,000	20,000	15,000	15,000
TOTAL MATERIALS & OPS	13,036	52,882	58,664	61,687	61,687
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	13,036	71,405	78,725	82,905	83,535
FUND SOURCE					
01 General Fund (4343)	13,036	63,405	58,725	67,905	68,535
14 Traffic Safety Fund (4340)		8,000	20,000	15,000	15,000
TOTAL	13,036	71,405	78,725	82,905	83,535

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.
- 483 PEARTREE LANE
Emergency operations and support for Peartree Lane.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Public Safety	Emergency Management				4350
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
PERSONNEL					
401 Wages - Full Time				27,216	28,017
410 Benefits				3,375	3,572
TOTAL PERSONNEL	0	0	0	30,591	31,589
MATERIALS & OPERATIONS					
420 Materials & Supplies	750	5,223	4,974	6,500	6,500
430 Contractual Services	9,375	1,546	14,487	28,000	48,500
470 Travel & Meetings				1,000	1,000
TOTAL MATERIALS & OPS	10,125	6,769	19,462	35,500	56,000
STATE OF EMERGENCY					
483 Peartree Lane				250,000	
TOTAL CAPITAL OUTLAY	0	0	0	250,000	0
TOTAL ACTIVITY	10,125	6,769	19,462	316,091	87,589
FUND SOURCE					
01 General Fund	10,125	6,769	19,462	316,091	87,589
TOTAL	10,125	6,769	19,462	316,091	87,589

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

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

4355 CARES Act

420 Materials & Supplies	88,959	(120)			
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4360 CDBG-CV

420 Materials & Supplies	3,006	7,135	7,714		
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TOTAL MATERIALS & OPS	91,965	7,015	7,714	0	0
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	91,965	7,015	7,714	0	0
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FUND SOURCE

40 CARES Act (4355)	88,959	(120)			
41 CDBG-CV (4360)	3,006	7,135	7,714		

TOTAL	91,965	7,015	7,714	0	0
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**City of Rolling Hills Estates
Summary**

Function					
Public Works					
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
TOTAL PERSONNEL	65,678	66,164	68,767	75,175	78,699
TOTAL MATERIALS & OPS	978,627	925,389	1,276,879	1,027,820	1,557,073
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL FUNCTION	1,044,305	991,553	1,345,646	1,102,995	1,635,772

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	Actual	Estimated	Adopted	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

434 Repairs & Maint. Services	20,442	67,670	38,859	75,000	75,000
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TOTAL MATERIALS & OPS	20,442	67,670	38,859	75,000	75,000
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	20,442	67,670	38,859	75,000	75,000
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FUND SOURCE

11 Highway Users TaxFund	20,442	67,670	38,859	75,000	75,000
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TOTAL	20,442	67,670	38,859	75,000	75,000
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City of Rolling Hills Estates

Function	Activity Title	Activity
Public Works	Highway Safety Improvement Program	4415

Narrative

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

Description

- 430 GENERAL CONTRACTUAL SERVICES
 Local Highway Safety Improvement Program (HSIP Caltrans) is a grant for public works' projects identified under the Local Roadway Safety Plan (LRSP) was granted in 2023 for:
1. Rolling Hills Road multimodal improvement project \$250,000 (FY 2025-26).
 2. Deep Valley Drive pedestrian crossing project \$250,000 (FY 2024-25).
 3. Guardrails replacement/upgrades citywide \$1,000,000 (FY 2025-26).

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Public Works	Highway Safety Improvement Program				4415
	2020-21	2021-22	2022-23	2023-24	2024-25
Expenditure Classification	Actual	Actual	Actual	Estimated	Adopted

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

430 Contractual Services	29,755	36,503			250,000
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TOTAL MATERIALS & OPS	29,755	36,503	0	0	250,000
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	29,755	36,503	0	0	250,000
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FUND SOURCE

01 General Fund	29,755	36,503			250,000
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TOTAL	29,755	36,503	0	0	250,000
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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 Actual	2023-24 Estimated	2024-25 Adopted
PERSONNEL					
401 Wages - Full Time	15,148	13,812	13,336	12,082	12,124
410 Benefits	3,015	2,448	2,350	2,677	2,864
TOTAL PERSONNEL	18,163	16,260	15,686	14,759	14,988
MATERIALS & OPERATIONS					
430 Contractual Services	152,249	152,249	152,249	167,474	177,523
TOTAL MATERIALS & OPS	152,249	152,249	152,249	167,474	177,523
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	170,412	168,509	167,935	182,233	192,511
FUND SOURCE					
18 Transit Fund	170,412	168,509	167,935	182,233	192,511
TOTAL	170,412	168,509	167,935	182,233	192,511

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	Actual	Estimated	Adopted	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

4451 General Fund

430 Contractual Services	169,242	154,201	209,986	165,000	165,000
432 Engineering Services	60,549	52,512	56,462	50,000	50,000
434 Repairs & Maint. Services	49,731	17,085	92,318	80,000	120,000
452 Electric Utility	29,445	14,511	11,967	30,000	30,000

4454 HUT Fund

432 Engineering Services	15,316		9,090	25,000	25,000
434 Repairs & Maint. Services	96,557	95,030	120,199	100,000	100,000

TOTAL MATERIALS & OPS	420,840	333,338	500,021	450,000	490,000
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	420,840	333,338	500,021	450,000	490,000
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FUND SOURCE

01 General Fund (4451)	308,967	238,308	370,732	325,000	365,000
11 HUT Fund (4454)	111,873	95,030	129,289	125,000	125,000

TOTAL	420,840	333,338	500,021	450,000	490,000
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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 Actual	2023-24 Estimated	2024-25 Adopted
PERSONNEL					
401 Wages - Full Time	20,043	20,981	22,580	27,390	28,355
405 Wages - Overtime	33	91	33	50	
410 Benefits	5,946	6,090	5,790	7,495	8,300
TOTAL PERSONNEL	26,022	27,162	28,403	34,935	36,655
MATERIALS & OPERATIONS					
<u>4460 General Fund</u>					
430 Contractual Services	291,123	279,850	361,205	150,000	325,000
<u>4461 Measure W</u>					
430 Contractual Services	5,876	38,295	223,967	159,550	159,550
TOTAL MATERIALS & OPS	296,998	318,146	585,172	309,550	484,550
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	323,020	345,307	613,575	344,485	521,205
FUND SOURCE					
01 General Fund (4460)	317,145	307,012	389,607	184,935	361,655
24 Measure W (4461)	5,876	38,295	223,967	159,550	159,550
TOTAL	323,020	345,307	613,575	344,485	521,205

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 and organic waste.

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 and SB1383 grants).
- 485 MACHINERY/SPECIAL EQUIPMENT
Provides for materials to promote beverage container recycling (CalRecycle Beverage Container Recycling Grant).

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Public Works	Solid Waste/Recycling				4625
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
PERSONNEL					
401 Wages - Full Time	16,863	18,197	19,851	20,387	21,108
410 Benefits	4,630	4,545	4,827	5,094	5,948
TOTAL PERSONNEL	21,493	22,743	24,679	25,481	27,056
MATERIALS & OPERATIONS					
430 Contractual Services	46,441	12,500	505	20,796	75,000
485 IT & Special Equipment	11,902	4,984	72	5,000	5,000
TOTAL MATERIALS & OPS	58,343	17,484	577	25,796	80,000
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	79,836	40,226	25,255	51,277	107,056
FUND SOURCE					
01 General Fund	79,836	40,226	25,255	51,277	107,056
TOTAL	79,836	40,226	25,255	51,277	107,056

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**City of Rolling Hills Estates
Summary**

Function					
Community Development					
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
TOTAL PERSONNEL	625,905	663,004	613,251	700,555	880,885
TOTAL MATERIALS & OPS	931,535	895,504	559,997	702,000	819,850
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL FUNCTION	1,557,440	1,558,507	1,173,248	1,402,555	1,700,735

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, Public Works, and Zoning have been combined into this activity. Portions of the Department's planning staff salaries are allocated here.

- 405 OVERTIME

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

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

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

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

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

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

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

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Community Development	Planning Administration				4510
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
PERSONNEL					
401 Wages - Full Time	255,661	276,756	245,349	274,388	534,278
402 Wages - Part Time				25,000	
405 Wages - Overtime		175	21		
410 Benefits	68,899	56,991	60,789	72,789	142,117
TOTAL PERSONNEL	324,559	333,922	306,160	372,177	676,395
MATERIALS & OPERATIONS					
420 Materials & Supplies	574	310	666	2,000	3,000
430 Contractual Services	80,682	42,983	68,315	170,000	290,000
437 Building Inspection Serv	434,991	448,175	480,733	480,000	500,000
463 Mileage	137	677	511	300	150
470 Travel & Meetings	164	610	200	2,000	3,000
472 Dues & Memberships	1,227	2,208	1,003	2,000	3,000
TOTAL MATERIALS & OPS	517,774	494,962	551,428	656,300	799,150
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	842,334	828,884	857,588	1,028,477	1,475,545
FUND SOURCE					
01 General Fund	842,334	828,884	857,588	1,028,477	1,475,545
TOTAL	842,334	828,884	857,588	1,028,477	1,475,545

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 Actual	2023-24 Estimated	2024-25 Adopted
PERSONNEL					
401 Wages - Full Time	132,664	143,348	145,715	155,536	45,226
402 Wages - Part Time				3,000	
405 Wages - Overtime		27	3		
410 Benefits	36,484	36,697	35,260	36,525	12,566
TOTAL PERSONNEL	169,148	180,072	180,978	195,061	57,792
MATERIALS & OPERATIONS					
420 Materials & Supplies					
430 Contractual Services		5,899	4,121	10,000	10,000
TOTAL MATERIALS & OPS	0	5,899	4,121	10,000	10,000
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	169,148	185,971	185,099	205,061	67,792
FUND SOURCE					
01 General Fund	169,148	185,971	185,099	205,061	67,792
TOTAL	169,148	185,971	185,099	205,061	67,792

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	Actual	Estimated	Adopted	

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

430 Contractual Services	99,008	62,361			
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TOTAL MATERIALS & OPS	99,008	62,361	0	0	0
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	99,008	62,361	0	0	0
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FUND SOURCE

42 SB2 Planning Grant	99,008	62,361			
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TOTAL	99,008	62,361	0	0	0
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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 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
PERSONNEL					
401 Wages - Full Time	103,864	118,740	99,541	101,158	115,395
402 Wages - Part Time					
405 Wages - Overtime		40	5		
410 Benefits	28,334	30,230	26,568	32,159	31,304
TOTAL PERSONNEL	132,198	149,010	126,114	133,317	146,699
MATERIALS & OPERATIONS					
420 Materials & Supplies	51	95	274	200	200
430 Contractual Services	7,591	5,533	4,174	35,000	10,000
463 Mileage					
470 Travel & Meetings				500	500
TOTAL MATERIALS & OPS	7,642	5,628	4,448	35,700	10,700
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	139,840	154,638	130,561	169,017	157,399
FUND SOURCE					
01 General Fund	139,840	154,638	130,561	169,017	157,399
TOTAL	139,840	154,638	130,561	169,017	157,399

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

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

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

TOTAL MATERIALS & OPS	307,111	326,653	0	0	0
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	307,111	326,653	0	0	0
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FUND SOURCE

99 General Plan Update Fee	307,111	326,653			
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TOTAL	307,111	326,653	0	0	0
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**City of Rolling Hills Estates
Summary**

Function					
Community Services					
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
TOTAL PERSONNEL	686,985	733,970	774,120	782,620	818,541
TOTAL MATERIALS & OPS	883,660	1,094,432	1,078,003	990,609	1,185,085
TOTAL CAPITAL OUTLAY	1,302	577	1,487	2,000	10,500
TOTAL FUNCTION	1,571,948	1,828,979	1,853,610	1,775,229	2,014,126

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 annually, parks' wireless equipment, and radio equipment.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity Title				Activity
Community Services	Parks & Landscape Maintenance				4610/4611
	2020-21	2021-22	2022-23	2023-24	2024-25
Expenditure Classification	Actual	Actual	Actual	Estimated	Adopted
PERSONNEL					
401 Wages - Full Time	273,082	292,306	315,286	332,733	348,655
402 Wages - Part Time			5,571		
405 Wages - Overtime	1,271	6,144	10,116	8,500	8,500
410 Benefits	119,039	124,298	119,030	126,731	132,689
TOTAL PERSONNEL	393,393	422,749	450,003	467,964	489,844
MATERIALS & OPERATIONS					
4610 General Fund					
420 Materials & Supplies	23,956	20,757	26,440	30,000	30,000
430 Contractual Services	270,345	270,715	265,065	265,000	392,600
434 Repairs & Maint. Services	23,434	27,392	53,259	30,000	30,000
450 Voice & Data Services	4,408	4,114	3,444	4,000	4,000
451 Water Utility	189,992	316,897	165,543	200,000	200,000
452 Electric Utility	6,163	9,710	7,865	8,000	8,000
470 Travel & Meetings		536	1,895	1,000	1,000
474 Grants to Other Agencies		1,410		5,000	5,000
478 Equipment Rental		638		1,000	1,000
4611 Measure W					
430 Contractual Services	46,796	44,187	18,609	4,550	20,000
TOTAL MATERIALS & OPS	565,094	696,356	542,121	548,550	691,600
CAPITAL OUTLAY					
485 IT & Special Equipment	1,302				5,000
TOTAL CAPITAL OUTLAY	1,302	0	0	0	5,000
TOTAL ACTIVITY	959,789	1,119,105	992,124	1,016,514	1,186,444
FUND SOURCE					
01 General Fund (4610)	912,993	1,074,918	973,514	1,011,964	1,166,444
24 Measure W (4611)	46,796	44,187	18,609	4,550	20,000
TOTAL	959,789	1,119,105	992,124	1,016,514	1,186,444

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 Actual	2023-24 Estimated	2024-25 Adopted	
PERSONNEL						
401 Wages - Full Time	47,034	45,041	47,532	29,470	30,973	
402 Wages - Part Time			2,154			
405 Wages - Overtime	132	522	1,356	500	500	
410 Benefits	22,314	20,024	20,348	11,496	12,450	
TOTAL PERSONNEL	69,481	65,587	71,390	41,466	43,923	
MATERIALS & OPERATIONS						
420 Materials & Supplies	2,254	1,326	5,882	2,500	4,500	
427 Street Trees		1,365		2,000	2,000	
430 Contractual Services	178,331	125,505	237,097	185,000	201,985	
TOTAL MATERIALS & OPS	180,585	128,196	242,979	189,500	208,485	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	250,065	193,784	314,369	230,966	252,408	
FUND SOURCE						
01 General Fund	250,065	193,784	314,369	230,966	252,408	
TOTAL	250,065	193,784	314,369	230,966	252,408	

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 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted	
PERSONNEL						
401 Wages - Full Time	40,809	41,936	46,502	47,889	50,335	
402 Wages - Part Time			223			
405 Wages - Overtime	215	592	305	2,344	250	
410 Benefits	16,562	20,935	18,528	18,683	20,231	
TOTAL PERSONNEL	57,586	63,463	65,558	68,916	70,816	
MATERIALS & OPERATIONS						
420 Materials & Supplies	9,620	11,095	6,193	12,000	12,000	
478 Equipment Rental		1,675		1,000	1,000	
TOTAL MATERIALS & OPS	9,620	12,770	6,193	13,000	13,000	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	67,205	76,232	71,751	81,916	83,816	
FUND SOURCE						
01 General Fund	67,205	76,232	71,751	81,916	83,816	
TOTAL	67,205	76,232	71,751	81,916	83,816	

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. For FY 2024-25 fee study for Community Services.

- 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 Actual	2023-24 Estimated	2024-25 Adopted
PERSONNEL					
401 Wages - Full Time	37,082	41,179	39,182	44,252	46,930
410 Benefits	11,925	11,676	15,398	19,543	19,695
TOTAL PERSONNEL	49,007	52,855	54,579	63,795	66,625
MATERIALS & OPERATIONS					
420 Materials & Supplies		80			
430 Contractual Services	29,994	89,446	101,915	55,000	80,000
463 Mileage	503	539	376	400	400
470 Travel & Meetings				2,000	2,000
TOTAL MATERIALS & OPS	30,497	90,065	102,291	57,400	82,400
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	79,503	142,920	156,871	121,195	149,025
FUND SOURCE					
01 General Fund	79,503	142,920	156,871	121,195	149,025
TOTAL	79,503	142,920	156,871	121,195	149,025

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, safe, storage and equipment support online recreation system.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity				Code
Community Services	Tennis Recreation				4645
Expenditure Classification	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
PERSONNEL					
401 Wages - Full Time	37,153	41,198	39,182	44,252	46,930
402 Wages - Part Time	43,875	50,462	51,711	49,480	53,760
405 Wages - Overtime					
410 Benefits	16,478	17,099	20,834	23,629	24,114
TOTAL PERSONNEL	97,506	108,759	111,727	117,361	124,804
MATERIALS & OPERATIONS					
420 Materials & Supplies	538	919	1,025	1,200	2,500
423 Resale Supplies					
430 Contractual Services	4,500	4,892	5,172	15,200	20,500
450 Voice & Data Services	3,827	3,702	2,499	3,000	3,000
TOTAL MATERIALS & OPS	8,865	9,513	8,696	19,400	26,000
CAPITAL OUTLAY					
485 IT & Special Equipment		577	1,487	2,000	5,500
TOTAL CAPITAL OUTLAY	0	577	1,487	2,000	5,500
TOTAL ACTIVITY	106,371	118,849	121,910	138,761	156,304
FUND SOURCE					
01 General Fund	106,371	118,849	121,910	138,761	156,304
TOTAL	106,371	118,849	121,910	138,761	156,304

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
Expenditure Classification	2020-21	2021-22	2022-23	2023-24	2024-25	
	Actual	Actual	Actual	Estimated	Adopted	
PERSONNEL						
401 Wages - Full Time	9,880	9,108	10,611	10,906	11,228	
405 Wages - Overtime	738	3,399	0	1,000	1,000	
410 Benefits	3,198	2,753	3,297	3,972	3,259	
TOTAL PERSONNEL	13,817	15,260	13,908	15,878	15,487	
MATERIALS & OPERATIONS						
420 Materials & Supplies	7,877	7,590	8,688	8,500	8,500	
430 Contractual Services	27,051	66,803	59,006	74,159	75,000	
474 Grants to Other Agencies		15,000	32,500			
476 Advertising	371	836				
TOTAL MATERIALS & OPS	35,299	90,230	100,194	82,659	83,500	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
TOTAL ACTIVITY	49,115	105,489	114,102	98,537	98,987	
FUND SOURCE						
01 General Fund	49,115	105,489	114,102	98,537	98,987	
TOTAL	49,115	105,489	114,102	98,537	98,987	

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 supplies associated with events.

- 430 GENERAL CONTRACTUAL SERVICES
Includes costs for contracted services towards Tracy Austin Tennis Tournament, Hills Are Alive Race, and other sponsored events. Additionally, the annual preparation of required tax returns.

- 476 ADVERTISING
Provides publicity flyers, advertising, and entry forms for the activities.

- 478 EQUIPMENT RENTAL
Includes the equipment as needed for events and activities.

**City of Rolling Hills Estates
Activity Detail**

Function	Activity				Code
Community Services	Pepper Tree Foundation				4674/4675
Expenditure Classification	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Estimated	Adopted
PERSONNEL					
401 Wages - Full Time	4,877	4,073	5,305	5,453	5,614
405 Wages - Overtime					
410 Benefits	1,318	1,225	1,649	1,786	1,429
TOTAL PERSONNEL	6,196	5,298	6,954	7,239	7,043
MATERIALS & OPERATIONS					
420 Materials & Supplies	3,273	10,836	10,046	12,000	12,000
430 Contractual Services	3,103	4,123	17,152	15,000	15,000
476 Advertising	130	919	923	1,000	1,000
478 Equipment Rental		5,000	878	2,500	2,500
TOTAL MATERIALS & OPS	6,506	20,879	28,999	30,500	30,500
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL ACTIVITY	12,701	26,177	35,954	37,739	37,543
FUND SOURCE					
01 General Fund (4674)	6,196	5,298	6,954	7,239	7,043
95 Pepper Tree Fund (4675)	6,506	20,879	28,999	30,500	30,500
TOTAL	12,701	26,177	35,954	37,739	37,543

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

PERSONNEL

TOTAL PERSONNEL	0	0	0	0	0
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MATERIALS & OPERATIONS

420 Materials & Supplies	570	846	1,316	1,500	1,500
430 Contractual Services	39,765	38,570	38,699	40,000	40,000
434 Repairs & Maint. Services	3,077	606	642	2,000	2,000
450 Voice & Data Services	2,199	2,723	2,835	2,500	2,500
451 Water Utility	411	2,000	916	2,000	2,000
452 Electric Utility	1,174	1,679	2,121	1,600	1,600

TOTAL MATERIALS & OPS	47,196	46,423	46,529	49,600	49,600
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0	0	0	0	0
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TOTAL ACTIVITY	47,196	46,423	46,529	49,600	49,600
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FUND SOURCE

01 General Fund (4676)	47,196	46,423	46,529	49,600	49,600
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TOTAL	47,196	46,423	46,529	49,600	49,600
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**City of Rolling Hills Estates
Summary**

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

TOTAL PERSONNEL

TOTAL MATERIALS & OPS

TOTAL CAPITAL OUTLAY 1,184,010 996,482 2,829,344 2,292,603 6,609,553

TOTAL FUNCTION 1,184,010 996,482 2,829,344 2,292,603 6,609,553

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 \$2,292,603 and a total of \$6,609,553 for FY 2024-25, and the General Fund’s portion is \$794,319 for FY 2023-24 and \$2,346,500 for FY 2024-25.

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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 Actual	2023-24 Estimated	2024-25 Adopted
5103					
Street Resurfacing & Road Improvements (General Fund)					
430 Contractual Services		52,092	280,560	200,000	200,000
5112					
Street Resurfacing (SB1 RMRA, Fund 12)					
430 Contractual Services	134,555		270,000	204,906	235,407
5113					
Street Resurfacing (TDA, Fund 13)					
430 Contractual Services	33,339		13,632	9,704	10,000
5117					
Street Resurfacing Project (Measure M, Fund 26)					
430 Contractual Services	116,000		254,139	168,903	167,491
5120					
Street Resurfacing (Prop C, Fund 19)					
430 Contractual Services	154,694		298,987	46,000	352,710
5130					
Resurfacing/Pathways Projects (Fund 10)					
430 Contractual Services	117,584				
5135					
Traffic Mitigation Measure (Fund 98)					
430 Contractual Services					300,000

PAGE TOTAL	556,172	52,092	1,117,318	629,513	1,265,608
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(Public Works - Continued on Next Page)

**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Public Works (Continued)				
Activity Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
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	172,370	36,000	1,750,000
5148					
Sub Regional Funds (Measure M, Fund 26)					
430 Contractual Services	139,070	68,398	146,814	175,000	1,000,000
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	573,424	410,032	2,955,000

(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 Actual	2023-24 Estimated	2024-25 Adopted

5190					
Community Development Block Grant (CDBG, Fund 17)					
430 Contractual Services	31,200	31,052	18,555	20,151	22,445

TOTAL FUNCTION	1,053,403	442,430	1,709,297	1,059,696	4,243,053
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FUND SOURCE					
01 General Fund	226,961	342,980	482,930	286,000	2,000,000
10 Park Facilities Fees	117,584				
12 SB1 RMRA	134,555		270,000	204,906	235,407
13 TDA	33,339		13,632	9,704	10,000
17 CDBG	31,200	31,052	18,555	20,151	22,445
19 Prop C Transit Fund	154,694		298,987	46,000	352,710
23 Measure R	100,000		224,240	149,032	155,000
26 Measure M	255,070	68,398	400,953	343,903	1,167,491
98 Traffic Mitigation Measure					300,000

TOTAL	1,053,403	442,430	1,709,297	1,059,696	4,243,053
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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) & 2024-25 (\$18,500).

Special Project - Pepper Tree Fund 95-5231 - Provides for special projects from the Pepper Tree Foundation including the purchase of picnic tables, park benches, wireless PA system, park and trail improvements and projects funded by donation (Recognition, Commemorative and Memorial Plaques, Public Art, etc.) FY 2023-24 (\$25,000) & 2024-25 (\$350,000).

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 (\$300,000) and FY 2024-25 (\$125,000).

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 Actual	2023-24 Estimated	2024-25 Adopted
5201					
Brush Clearance (General Fund)					
430 Contractual Services	11,500	3,000		26,050	18,500
5231					
Special Projects (Pepper Tree Fund 95)					
430 Contractual Services	16,291	66,115	12,730	41,000	350,000
5232					
Howlett Park Pathways (Prop. A Fund 32)					
430 Contractual Services		6,357	250,830		
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			5,000
5264					
Howlett Park (Park Facilities Fees, Fund 10)					
430 Contractual Services	985	73,233	120,574	100,000	200,000
5265					
Highridge Park (Park Facilities Fees, Fund 10)					
430 Contractual Services		60,254	276,043		45,000
5266					
Park ADA Improvements (Park Facilities Fees, Fund 10)					
430 Contractual Services			84,170	10,000	20,000
PAGETOTAL					
	28,776	316,166	755,913	177,050	638,500

(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 Actual	2023-24 Estimated	2024-25 Adopted
5267					
Nature Center & Taber Grove (Park Facilities Fees, Fund 10)					
430 Contractual Services	8,014	128,389	161,496	100,000	1,200,000
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	4,828	300,000	125,000
5270					
Rockbluff Park (Park Facilities Fees, Fund 10)					
430 Contractual Services			100,000		
5280					
Maintenance Equipment (General Fund)					
430 Contractual Services				14,761	

PAGETOTAL	8,014	157,402	266,324	558,349	1,325,000
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(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 Actual	2023-24 Estimated	2024-25 Adopted

TOTAL FUNCTION	36,790	473,568	1,022,236	735,399	1,963,500
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FUND SOURCE

01 General Fund	11,500	3,000		40,811	18,500
10 Park Facilities Fees	8,999	398,096	758,677	653,588	1,595,000
32 Prop. A Parks Grant Fund		6,357	250,830		
95 Pepper Tree Fund	16,291	66,115	12,730	41,000	350,000

TOTAL	36,790	473,568	1,022,236	735,399	1,963,500
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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.

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**City of Rolling Hills Estates
Activity Detail**

Function	Description				
Capital Improvements	Public Improvements				
Activity Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimated	2024-25 Adopted
5302					
Sheriff's ALPR Unit (General Fund)					
430 Contractual Services	6,148			61,718	
5303					
City Hall Renovation & Design (General Fund)					
430 Contractual Services			7,601	330,790	250,000
5307					
Computer Network Upgrades (General Fund)					
430 Contractual Services	71,889	33,768	55,654	55,000	55,000
5314					
Vehicle Purchase (General Fund)					
430 Contractual Services			22,930		23,000
5315					
Message Sign (General Fund)					
430 Contractual Services				20,000	
5318					
Vehicle Purchase (AQMD, Fund 20)					
430 Contractual Services			10,000		45,000
5322					
PEG Fees (Fund 16)					
430 Contractual Services	15,781	46,716	1,626	30,000	30,000
TOTAL FUNCTION					
	93,818	80,484	97,811	497,508	403,000
FUND SOURCE					
01 General Fund	78,037	33,768	86,185	467,508	328,000
16 PEG Fees	15,781	46,716	1,626	30,000	30,000
20 AQMD			10,000		45,000
TOTAL					
	93,818	80,484	97,811	497,508	403,000

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CITY OF ROLLING HILLS ESTATES
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