



# CITY OF LAGUNA HILLS

## California

### BIENNIAL BUDGET

Fiscal Years 2025/26 - 2026/27

# CITY OF LAGUNA HILLS, CALIFORNIA

## **ADOPTED OPERATING & CAPITAL BUDGET FISCAL YEARS 2025/2026 & 2026/2027**



Prepared by the  
Finance Department  
June 2025



City of Laguna Hills  
Adopted Budget  
For Fiscal Years 2025/26 & 2026/27

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City of Laguna Hills  
Adopted Budget  
For Fiscal Years 2025/26 & 2026/27

## City Officials

### *Mayor and City Council*



Joshua Sweeney  
Mayor



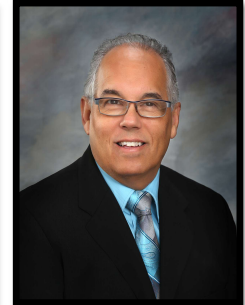
Don Caskey  
Mayor Pro Tem



Erica Pezold  
Council Member



Jared Mathis  
Council Member



Dave Wheeler  
Council Member

## City Executive Staff

Jarad L. Hildenbrand  
City Manager

Joseph Ames  
Assistant City Manager

Jennifer Lee  
City Clerk

Capt. William Burk  
Chief of Police Services

Jennifer Lowe  
Community Development Director

Holland Gannon  
Interim Community Services Director

Gregory E. Simonian  
City Attorney

Eric Hendrickson  
Finance Director





# City of Laguna Hills Profile

The City of Laguna Hills, located in South Orange County, has approximately 6.6 square miles of land in its corporate boundary and is now home to 30,309 people. The majority of the area in the City has a distinctive residential character. Yet, the City has a commercial base in its northern part. This area, or “urban village”, is anchored by upcoming development of The Village at Laguna Hills, the Oakbrook Village Retail Center, and



Saddleback Memorial Hospital. It includes retail, restaurant, professional office, and medical related building space. When the City annexed the “North Laguna Hills” area in July of 1996, the City acquired 1.2 square miles of primarily light industrial, professional office, specialty retail, hotel, and residential uses. This annexed area contains a furniture row, office headquarters, and the only light industrial/manufacturing establishments in the City. In September of 2000, the City grew by another 150 acres as a result of the annexation of residential properties identified as West Laguna Hills.

Laguna Hills is built on one of the major land grants developed during the rancho area. Following Mexico’s independence from Spain in 1821, those who had served in the government or who had friends in authority were given vast lands for cattle grazing. Rancho Lomas de Santiago, Rancho San Joaquin, and Rancho Niguel covered much of the western portion of the Saddleback Valley. Don Juan Avila was granted the 13,000-acre Rancho Niguel on which Laguna Hills is located.

In 1874, Lewis Moulton purchased Rancho Niguel from Don Juan Avila and increased the original grant to 22,000 acres. Moulton and his partner, Jean Piedrea Daguerre, used the ranch to raise sheep and cattle. The Moulton ranch was eventually subdivided in the early 1960s, part of which is recognized as Laguna Hills.

Incorporation efforts began in 1987 and on March 5, 1991, the goal of incorporation was finally achieved with 86% of the residents voting in favor of forming the City of Laguna Hills. On December 20, 1991, Laguna Hills officially became a City.

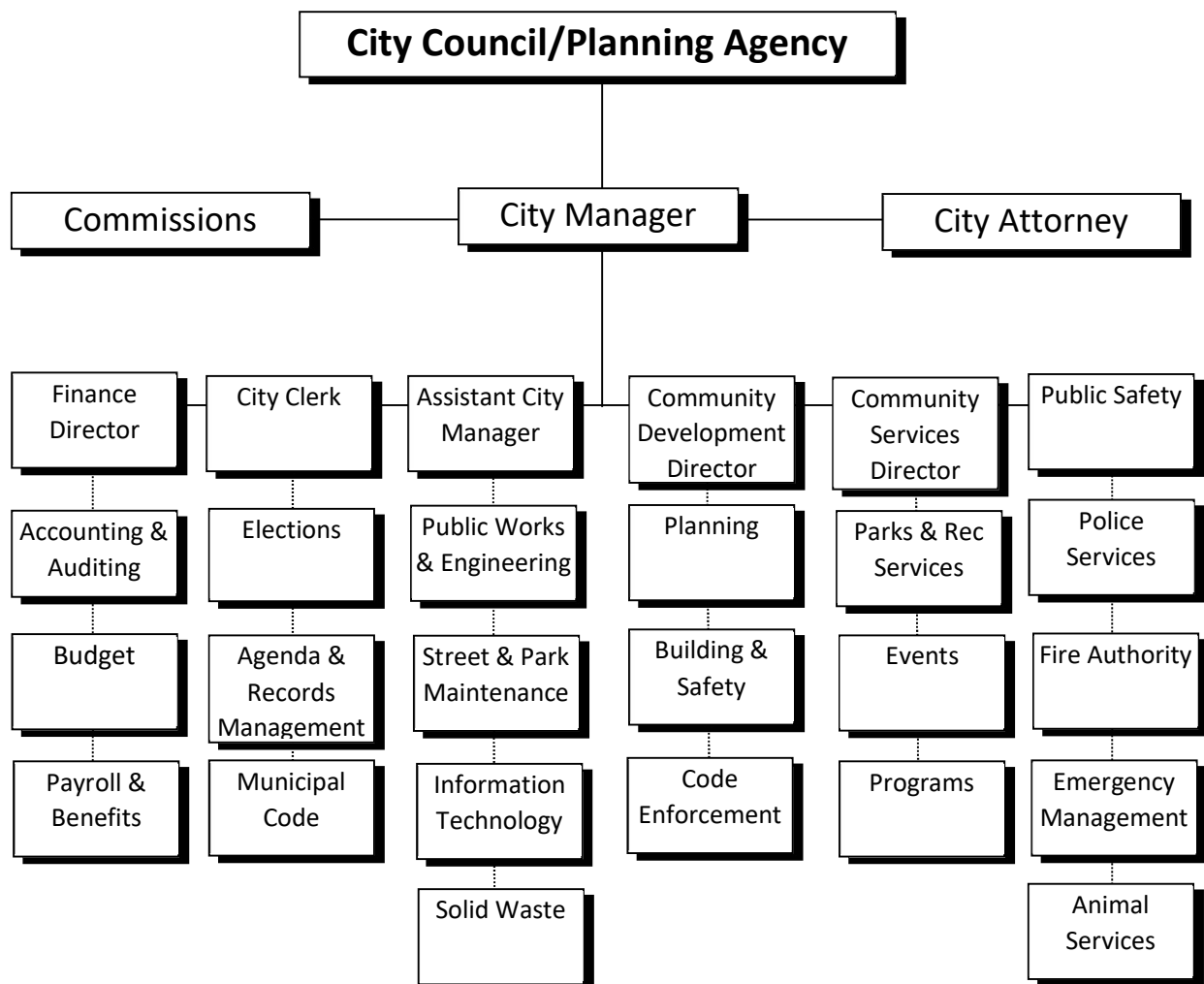


The City of Laguna Hills is a General Law City that operates under the Council/Manager form of government. The voters elect five of their fellow citizens to the City Council for overlapping four-year terms. The Council, in turn, selects one of its members to serve as Mayor for a one-year term. The City Council holds regular public meetings on the second and fourth Tuesday of each month.



# City of Laguna Hills

## Organizational Chart







**City of Laguna Hills**  
**Adopted Budget**  
**For Fiscal Years 2025/26 & 2026/27**

## SUMMARY OF SOURCES AND USES BY FUND

|                  |                             | Estimated<br>Fund Balance<br>June 30, 2025 | Estimated<br>Revenues &<br>Transfers In | Estimated<br>Expenditures<br>& Transfers<br>Out | Estimated<br>Fund Balance<br>June 30, 2026 | Estimated<br>Revenues &<br>Transfers In | Estimated<br>Expenditures<br>& Transfers<br>Out | Estimated<br>Fund Balance<br>June 30, 2027 |
|------------------|-----------------------------|--|---|---|--|---|---|--|
| 100              | General Fund                | 19,165,041                                 | 28,007,276                              | 29,213,695                                      | 17,958,622                                 | 33,648,243                              | 34,493,985                                      | 17,112,881                                 |
| 210              | Gas Tax                     | 664,733                                    | 891,000                                 | 1,480,000                                       | 75,733                                     | 906,000                                 | 150,000   | 831,733                                    |
| 211              | Road Maintenance Rehab.     | 960,026                                    | 830,000                                 | 1,300,000                                       | 490,026                                    | 840,000                                 | -   | 1,330,026                                  |
| 212              | Measure M2                  | 21,666                                     | 3,868,245                               | 3,867,745                                       | 22,166                                     | 3,420,500                               | 3,420,000                                       | 22,666                                     |
| 214              | AB 2766 - AQMD              | 82,998                                     | 43,000                                  | 60,000  | 65,998                                     | 43,000                                  | 60,000  | 48,998                                     |
| 221              | Senior Transportation       | 277,491                                    | 61,000                                  | 49,900  | 288,591                                    | 61,000                                  | 49,900  | 299,691                                    |
| 301              | CARITS                      | 98,566                                     | 5,000                                   | -   | 103,566                                    | 5,000                                   | -   | 108,566                                    |
| 302              | CDBG                        | -  | 250,000                                 | 250,000   | -  | 250,000                                 | 250,000   | -  |
| 305              | Beverage Recycling          | 4,182                                      | 100                                     | 4,282   | -  | -                                       | -   | -  |
| 306              | Waste & Recycling Fee       | 73,591                                     | 187,322                                 | 180,000   | 80,913                                     | 187,322                                 | 180,000   | 88,235                                     |
| 307              | C&D Forfeiture              | 328,705                                    | 88,000                                  | 100,000   | 316,705                                    | 84,000                                  | 400,000   | 705  |
| 309              | SB1383 Grant                | 30,390                                     | 500                                     | 30,890  | -  | -                                       | -   | -  |
| 311              | Park In-Lieu                | 126,208                                    | 2,005,000                               | 2,000,000                                       | 131,208                                    | 5,000                                   | -   | 136,208                                    |
| 312              | CASp Fund                   | 34,065                                     | 4,500                                   | 10,000  | 28,565                                     | 4,500                                   | 10,000  | 23,065                                     |
| 322              | Water Conservation          | 383,996                                    | -                                       | 380,000   | 3,996                                      | -                                       | -   | 3,996                                      |
| 401              | Public Art                  | 135,402                                    | 2,000                                   | -   | 137,402                                    | 2,000                                   | -   | 139,402                                    |
| 421              | SLESF                       | 40,571                                     | 151,000                                 | 170,000   | 21,571                                     | 151,000                                 | 170,000   | 2,571                                      |
| 451              | Liability Self-Insurance    | 161,300                                    | -                                       | -   | 161,300                                    | -                                       | 161,300   | -  |
| 452              | Park Equipment Replacem.    | 65,700                                     | -                                       | -   | 65,700                                     | -                                       | -   | 65,700                                     |
| 454              | Sports Complex Equip. Repl. | 20,000                                     | -                                       | -   | 20,000                                     | -                                       | -   | 20,000                                     |
| 455              | Comm. Center Equip. Repl.   | 15,100                                     | -                                       | -   | 15,100                                     | -                                       | -   | 15,100                                     |
| 456              | Storm Drain/Slope Reserve   | -  | -                                       | -   | -  | -                                       | -   | -  |
| 600              | Capital Impr. Program       | -  | 9,852,745                               | 9,852,745                                       | -  | 8,753,000                               | 8,753,000                                       | -  |
| 650              | Debt Service Fund           | -  | -                                       | -   | -  | -                                       | -   | -  |
| <b>ALL FUNDS</b> |                             | <b>22,689,732</b>                          | <b>46,246,688</b>                       | <b>48,949,257</b>                               | <b>19,987,164</b>                          | <b>48,360,565</b>                       | <b>48,098,185</b>                               | <b>20,249,544</b>                          |



**City of Laguna Hills**  
**Summary of Transfers In and Transfers Out**  
**For Fiscal Years 2025/2026 & 2026/2027**

| Transfer Out From |   | Transfer In To                   | FY 25/26  | FY 26/27  |
|-------------------|---|----------------------------------|-----------|-----------|
| <b>1</b>          | 421-000-790100 (SLESF)  | 100-000-490421 (General Fund)    | 170,000   | 170,000   |
|                   | <i>To record transfer of SLESF (COPS grant) to General Fund to support Public Safety</i>  |                                  |           |           |
| <b>2</b>          | 100-000-790221 (General Fund)   | 221-000-490100 (Senior Mobility) | 10,000    | 10,000    |
|                   | <i>To record transfer of funds for 20% General Fund match as required by the Senior Mobility guidelines</i>                       |                                  |           |           |
| <b>3</b>          | 100-000-790600 (General Fund)   | 600-000-490100 (CIP Fund)        | 1,350,000 | 5,713,000 |
|                   | 210-000-790600 (Gas Tax HUTA)   | 600-000-490210 (CIP Fund)        | 1,480,000 | 150,000   |
|                   | 211-000-790600 (Gas Tax RMRA)   | 600-000-490211 (CIP Fund)        | 1,300,000 | -         |
|                   | 212-000-790600 (Measure M2)   | 600-000-490212 (CIP Fund)        | 3,092,745 | 2,640,000 |
|                   | 302-000-790600 (CDBG)   | 600-000-490302 (CIP Fund)        | 250,000   | 250,000   |
|                   | 311-000-790600 (Quimby Park)  | 600-000-490311 (CIP Fund)        | 2,000,000 | -         |
|                   | 322-000-790600 (Water Conservation)   | 600-000-490322 (CIP Fund)        | 380,000   | -         |
|                   | <i>To record transfer from Special Revenue Funds into the CIP Fund for capital project expenditures</i>                           |                                  |           |           |
| <b>4</b>          | 307-000-790100 (C&D Forfeiture Recyc. Fund)   | 100-000-490307 (General Fund)    | -         | 300,000   |
|                   | <i>To record the reimbursement to the General Fund for prior year costs related to waste, recycling, and refuse negotiations.</i> |                                  |           |           |
| <b>5</b>          | 451-000-790100 (Self Insured Liability Fund)  | 100-000-490451 (General Fund)    | -         | 161,300   |
|                   | <i>To record the close out of the Self-Insured Liability Fund, which is no longer needed due to new insurance carrier.</i>        |                                  |           |           |



**Fiscal Years**  
**2025/2026 & 2026/2027**  
**General Fund Summary**





**City of Laguna Hills**  
**General Fund Summary**  
**For Fiscal Years 2025/2026 & 2026/2027**

|   | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|---|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
| BEGINNING FUND BALANCE                        | 13,024,596                  | 20,817,764                  | 24,076,831                                | 19,165,041                  | 17,958,622                  |
| <b>REVENUE SUMMARY</b>                        |                             |                             |   |                             |                             |
| PROPERTY TAXES                                | 13,069,248                  | 13,581,708                  | 13,684,643                                | 14,427,518                  | 14,701,962                  |
| SALES TAXES                                   | 6,930,366                   | 6,193,444                   | 6,479,930                                 | 6,457,928                   | 6,634,391                   |
| OTHER TAXES & FEES                            | 1,801,839                   | 1,761,838                   | 616,000                                   | 645,000                     | 583,000                     |
| FRANCHISE FEES & REIMB                        | 1,326,572                   | 1,344,948                   | 1,250,000                                 | 1,623,075                   | 1,637,000                   |
| TRANSIENT OCCUPANCY TAXES                     | 1,122,644                   | 1,161,390                   | 1,250,000                                 | 1,467,000                   | 1,480,000                   |
| FINES & FORFEITURES                           | 224,731                     | 244,299                     | 190,000                                   | 242,000                     | 247,000                     |
| INTEREST INCOME                               | 538,433                     | 1,211,902                   | 892,500                                   | 779,000                     | 760,000                     |
| CHARGES FOR SERVICES                          | 2,146,282                   | 1,806,340                   | 2,047,718                                 | 1,875,755                   | 1,933,590                   |
| GRANTS & MISC REVENUE                         | 215,912                     | 741,489                     | 450,000                                   | 190,000                     | 4,910,000                   |
| <b>TOTAL REVENUE</b>                          | <b>27,376,027</b>           | <b>28,047,359</b>           | <b>26,860,791</b>                         | <b>27,707,276</b>           | <b>32,886,943</b>           |
| TRANSFERS IN                                  | 4,242,118                   | 151,000                     | 901,000                                   | 300,000                     | 761,300                     |
| <b>TOTAL REVENUES &amp; TRANSFERS IN</b>      | <b>31,618,145</b>           | <b>28,198,359</b>           | <b>27,761,791</b>                         | <b>28,007,276</b>           | <b>33,648,243</b>           |
| <b>EXPENDITURE SUMMARY</b>                    |                             |                             |   |                             |                             |
| GENERAL GOVERNMENT                            | 2,703,675                   | 2,596,087                   | 3,137,555                                 | 2,808,302                   | 2,917,953                   |
| NON-DEPARTMENTAL                              | 1,653,155                   | 1,444,222                   | 1,795,795                                 | 1,918,624                   | 1,949,486                   |
| COMMUNITY DEVELOPMENT                         | 1,405,879                   | 1,574,073                   | 1,704,746                                 | 1,619,646                   | 1,619,919                   |
| COMMUNITY SERVICES                            | 2,481,309                   | 2,500,298                   | 2,685,840                                 | 2,202,408                   | 2,268,757                   |
| PUBLIC WORKS                                  | 4,315,837                   | 5,157,348                   | 6,251,302                                 | 6,241,585                   | 6,371,312                   |
| PUBLIC SAFETY                                 | 10,098,506                  | 10,968,679                  | 12,368,834                                | 13,063,130                  | 13,643,558                  |
| <b>TOTAL EXPENDITURES</b>                     | <b>22,658,360</b>           | <b>24,240,706</b>           | <b>27,944,073</b>                         | <b>27,853,695</b>           | <b>28,770,985</b>           |
| TRANSFERS OUT                                 | 1,166,617                   | 698,585                     | 4,729,507                                 | 1,360,000                   | 5,723,000                   |
| <b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b> | <b>23,824,977</b>           | <b>24,939,292</b>           | <b>32,673,581</b>                         | <b>29,213,695</b>           | <b>34,493,985</b>           |
| REVENUE OVER/(UNDER) EXPENDITURES             | 7,793,168                   | 3,259,067                   | (4,911,790)                               | (1,206,419)                 | (845,742)                   |
| <b>ENDING FUND BALANCE</b>                    | <b>20,817,764</b>           | <b>24,076,831</b>           | <b>19,165,041</b>                         | <b>17,958,622</b>           | <b>17,112,881</b>           |
| <b>SUMMARY OF EXPENSES BY FUNCTION</b>        |                             |                             |   |                             |                             |
| SALARIES & BENEFITS                           | 5,076,022                   | 5,301,093                   | 6,035,519                                 | 5,954,638                   | 6,132,531                   |
| MATERIALS, SUPPLIES, & SERVICES               | 17,582,338                  | 18,939,613                  | 21,908,554                                | 21,899,057                  | 22,638,454                  |
| TRANSFERS OUT                                 | 1,166,617                   | 698,585                     | 4,729,507                                 | 1,360,000                   | 5,723,000                   |
| <b>TOTALS</b>                                 | <b>23,824,977</b>           | <b>24,939,292</b>           | <b>32,673,581</b>                         | <b>29,213,695</b>           | <b>34,493,985</b>           |

|  |            |            |            |            |            |
|--|------------|------------|------------|------------|------------|
| <b>GENERAL FUND RESERVES SCENARIOS</b> |            |            |            |            |            |
| 35% OF OPERATING EXPENDITURES          | 7,930,426  | 8,484,247  | 9,780,426  | 9,748,793  | 10,069,845 |
| FUND BALANCE ABOVE 35% RESERVE         | 12,887,338 | 15,592,584 | 9,384,616  | 8,209,829  | 7,043,036  |
|  | 20,817,764 | 24,076,831 | 19,165,041 | 17,958,622 | 17,112,881 |
| 50% OF OPERATING EXPENDITURES          | 11,329,180 | 12,120,353 | 13,972,037 | 13,926,848 | 14,385,492 |
| FUND BALANCE ABOVE 50% RESERVE         | 9,488,584  | 11,956,478 | 5,193,005  | 4,031,775  | 2,727,388  |
|  | 20,817,764 | 24,076,831 | 19,165,041 | 17,958,622 | 17,112,881 |



**Fiscal Years**  
**2025/2026 & 2026/2027**  
**General Fund Revenues**



**City of Laguna Hills**  
**General Fund Revenue Detail**  
**For Fiscal Years 2025/2026 & 2026/2027**

| Account        | Description                                   | FY 22/23<br>Actuals | FY 23/24<br>Actuals | FY 24/25<br>Budget /<br>Estimate                  | FY 25/26<br>Adopted | FY 26/27<br>Adopted |
|----------------|---|---------------------|---------------------|---|---------------------|---------------------|
| 100-000-400000 | Property Taxes - Secured Current              | 8,291,643           | 8,842,231           | 8,941,812   | 9,418,460           | 9,606,859           |
| 100-000-400100 | Property Taxes - Secured Homeowners           | 36,978              | 36,282              | 34,378  | 34,792              | 34,097              |
| 100-000-400200 | Property Taxes - Secured Supplemental         | 347,277             | 220,157             | 205,933   | 203,665             | 199,592             |
| 100-000-400300 | Property Taxes - Secured Public Utility       | 86,946              | 86,459              | 75,870  | 96,122              | 98,045              |
| 100-000-401000 | Property Taxes - Unsecured Current            | 243,669             | 268,921             | 270,964   | 290,345             | 296,152             |
| 100-000-402000 | Property Taxes - Prior Year Secured           | 42,922              | 59,601              | 47,921  | 55,000              | 56,100              |
| 100-000-402100 | Property Taxes - Prior Year Unsecured         | 5,205               | 3,837               | 5,000   | 5,000               | 5,100               |
| 100-000-402200 | Property Taxes - Prior Year Supplemental      | 4,411               | 12,708              | 5,000   | 5,000               | 5,100               |
| 100-000-403100 | Property Taxes - Secured Prior Year Penalties | 11,835              | 14,396              | 15,000  | 15,000              | 15,300              |
| 100-000-403200 | Property Taxes - Supplemental Prior Year      | 1,090               | 2,495               | 1,500   | 2,000               | 2,040               |
| 100-000-403300 | Property Taxes - Interest                     | 11,453              | 24,249              | 9,000   | 15,000              | 15,300              |
| 100-000-404000 | Real Property Transfer Tax                    | 448,562             | 232,962             | 230,000   | 230,000             | 230,000             |
| 100-000-406000 | Property Tax In Lieu of VLF                   | 3,526,064           | 3,765,777           | 3,822,265   | 4,045,134           | 4,126,037           |
| 100-000-407000 | Property Taxes - Miscellaneous                | 11,193              | 11,634              | 20,000  | 12,000              | 12,240              |
|                | <b>PROPERTY TAX REVENUE</b>                   | <b>13,069,248</b>   | <b>13,581,708</b>   | <b>13,684,643</b>                                 | <b>14,427,518</b>   | <b>14,701,962</b>   |
| 100-000-410000 | Sales & Use Tax                               | 6,930,366           | 6,193,444           | 6,479,930   | 6,457,928           | 6,634,391           |
|                | <b>SALES TAX REVENUE</b>                      | <b>6,930,366</b>    | <b>6,193,444</b>    | <b>6,479,930</b>                                  | <b>6,457,928</b>    | <b>6,634,391</b>    |
| 100-000-413000 | Motor Vehicle In Lieu Tax                     | 32,177              | 38,775              | 32,000  | 40,000              | 42,000              |
| 100-000-416000 | Special State Subvention (SB 90)              | 80,839              | 28,546              | -   | 21,000              | 21,000              |
| 100-000-419050 | County Landfill Agreement                     | 57,574              | 62,891              | 63,000  | 64,000              | -                   |
| 100-000-436001 | Admin Fee - Waste Recycling                   | 17,716              | 18,094              | 21,000  | 20,000              | 20,000              |
| 100-000-452051 | DA Community Benefit Fee                      | 1,613,533           | 1,613,533           | 500,000   | 500,000             | 500,000             |
|                | <b>OTHER TAXES AND FEES</b>                   | <b>1,801,839</b>    | <b>1,761,838</b>    | <b>616,000</b>                                    | <b>645,000</b>      | <b>583,000</b>      |
| 100-000-430000 | Franchise Fees - Cable TV                     | 347,591             | 310,309             | 305,000   | 295,000             | 287,000             |
| 100-000-431000 | Franchise Fees - SDGE                         | 260,897             | 287,975             | 225,000   | 250,000             | 260,000             |
| 100-000-432000 | Franchise Fees - So Cal Edison                | 269,107             | 258,673             | 250,000   | 255,000             | 260,000             |
| 100-000-433000 | Franchise Fees - So Cal Gas Co                | 103,810             | 135,232             | 110,000   | 120,000             | 120,000             |
| 100-000-434000 | Reimbursements - Waste Disposal               | 345,166             | 352,760             | 360,000   | 703,075             | 710,000             |
|                | <b>FRANCHISE FEES &amp; REIMBURSEMENTS</b>    | <b>1,326,572</b>    | <b>1,344,948</b>    | <b>1,250,000</b>                                  | <b>1,623,075</b>    | <b>1,637,000</b>    |
| 100-000-435000 | TOT - The Hills VOCO                          |                     |                     | <i>data withheld for confidentiality purposes</i> |                     |                     |
| 100-000-435000 | TOT - Sonesta                                 |                     |                     | <i>data withheld for confidentiality purposes</i> |                     |                     |
| 100-000-435000 | TOT - Laguna Hills Lodge                      |                     |                     | <i>data withheld for confidentiality purposes</i> |                     |                     |
| 100-000-435000 | TOT - Tiller House                            |                     |                     | <i>data withheld for confidentiality purposes</i> |                     |                     |
|                | <b>TRANSIENT OCCUPANCY TAXES</b>              | <b>1,122,644</b>    | <b>1,161,390</b>    | <b>1,250,000</b>                                  | <b>1,467,000</b>    | <b>1,480,000</b>    |
| 100-000-460000 | Vehicle Code Fines                            | 78,429              | 131,696             | 100,000   | 140,000             | 145,000             |
| 100-000-460100 | Parking Citations                             | 119,225             | 86,057              | 75,000  | 80,000              | 80,000              |
| 100-000-461000 | Court Fines                                   | 27,077              | 26,546              | 15,000  | 22,000              | 22,000              |
|                | <b>FINES &amp; FORFEITURES</b>                | <b>224,731</b>      | <b>244,299</b>      | <b>190,000</b>                                    | <b>242,000</b>      | <b>247,000</b>      |
| 100-000-470000 | Interest Earnings - Investments               | 455,704             | 1,098,383           | 892,500   | 779,000             | 760,000             |
| 100-000-470010 | Interest Earnings - GASB 87 Leases            | 22,680              | 19,229              | -   | -                   | -                   |
| 100-000-470100 | Interest Earnings - Fair Value Adj.           | 60,050              | 94,289              | -   | -                   | -                   |
|                | <b>INTEREST INCOME</b>                        | <b>538,433</b>      | <b>1,211,902</b>    | <b>892,500</b>                                    | <b>779,000</b>      | <b>760,000</b>      |



| Account                                     | Description                                | FY 22/23<br>Actuals | FY 23/24<br>Actuals | FY 24/25<br>Budget /<br>Estimate | FY 25/26<br>Adopted | FY 26/27<br>Adopted |
|---|--|---------------------|---------------------|----------------------------------|---------------------|---------------------|
| 100-000-442000                              | Building Related Permits                   | 664,959             | 601,006             | 690,000                          | 636,800             | 655,280             |
| 100-000-442005                              | Plan Check Fees                            | 309,248             | 204,842             | 230,000                          | 220,000             | 226,000             |
| 100-000-442007                              | Imaging Plans & Documents Fee              | 54,828              | 13,412              | 46,000                           | 10,000              | 10,000              |
| new account                                 | Building & Planning IT Fee                 | -                   | -                   | -                                | 31,000              | 31,900              |
| 100-000-443001                              | Transportation Permit                      | 2,856               | 2,296               | 1,500                            | 1,500               | 1,500               |
| 100-000-443003                              | Parking Permits                            | 6,645               | 8,518               | 2,000                            | 5,500               | 5,500               |
| 100-000-444000                              | Encroachment Permit                        | 179,612             | 95,124              | 175,000                          | 100,000             | 100,000             |
| 100-000-451000                              | Recreation Fees                            | 84,895              | 105,811             | 150,000                          | 105,000             | 105,000             |
| 100-000-451100                              | Recreation Fees - Reservations             | 254,760             | 206,376             | 190,000                          | 240,000             | 265,000             |
| 100-000-451105                              | Recreation Fees - Outdoor Reservations     | 51,578              | 35,985              | 50,000                           | -                   | -                   |
| 100-000-451200                              | Recreation Fees - July 4th Special Events  | 4,761               | 5,928               | 10,000                           | -                   | -                   |
| 100-000-451600                              | Recreation Fees - 5K Registration          | 171,944             | 210,703             | 170,000                          | -                   | -                   |
| 100-000-451601                              | Recreation Fees - 5K Sponsorship & Expc    | 3,500               | -                   | -                                | -                   | -                   |
| 100-000-451700                              | Recreation Fees - Heritage Day Booth       | 8,619               | 4,770               | 8,000                            | -                   | -                   |
| 100-000-451701                              | Recreation Fees - Special Events           | 19,700              | 12,500              | 24,000                           | 230,000             | 235,000             |
| 100-000-452000                              | Plan Check Fee - Fee Base                  | 13,204              | -                   | 37,000                           | -                   | -                   |
| 100-000-452001                              | Planning & Zoning Related Fees             | 70,803              | 67,419              | 37,000                           | 40,000              | 40,800              |
| 100-000-452050                              | Development Agreement Administrator        | 20,000              | 20,600              | 21,218                           | 21,855              | 22,510              |
| 100-000-453001                              | Improvement Inspection Fees                | 61,336              | 46,876              | 35,000                           | 60,000              | 60,000              |
| 100-000-455001                              | Rental Fees                                | 126,046             | 131,418             | 129,000                          | 132,000             | 133,000             |
| 100-000-455002                              | Library Lease & Facility Use               | 42,000              | 42,000              | 42,000                           | 42,000              | 42,000              |
| 100-000-455012                              | GASB 87 - Lease Clearing Revenue           | (124,300)           | (122,054)           | -                                | -                   | -                   |
| 100-000-455015                              | GASB 87 - Lease Revenue                    | 119,104             | 112,670             | -                                | -                   | -                   |
| 100-000-456001                              | Sale of Publications & Maps                | 184                 | 140                 | -                                | 100                 | 100                 |
| <b>CHARGES FOR SERVICES</b>                 |  | <b>2,146,282</b>    | <b>1,806,340</b>    | <b>2,047,718</b>                 | <b>1,875,755</b>    | <b>1,933,590</b>    |
| 100-000-422000                              | Grants - State of California               | 49,994              | 457,405             | 200,000                          | -                   | -                   |
| 100-000-424000                              | Grants - Federal Funds                     | -                   | 15,647              | 200,000                          | 140,000             | 4,860,000           |
| 100-000-459000                              | Miscellaneous Revenue                      | 165,918             | 268,438             | 50,000                           | 50,000              | 50,000              |
| <b>GRANTS &amp; MISCELLANANEOUS REVENUE</b> |  | <b>215,912</b>      | <b>741,489</b>      | <b>450,000</b>                   | <b>190,000</b>      | <b>4,910,000</b>    |
| 100-000-490210                              | Transfers In from Gas Tax (HUTA) Fund      | 61,428              | -                   | -                                | -                   | -                   |
| 100-000-490212                              | Transfers In from Measure M2 Fund          | 199,980             | -                   | -                                | -                   | -                   |
| 100-000-490307                              | Transfers In from C&D Forfeiture Fund      | -                   | -                   | -                                | -                   | 300,000             |
| 100-000-490400                              | Transfers In from Grants & Contribution    | 82,021              | -                   | -                                | -                   | -                   |
| 100-000-490421                              | Transfers In from Suppl Law Enforcemer     | 166,000             | 151,000             | 151,000                          | 170,000             | 170,000             |
| 100-000-490432                              | Transfers In from ARPA Fund                | 3,732,689           | -                   | -                                | -                   | -                   |
| 100-000-490451                              | Transfers In from Liability Self-Insurance | -                   | -                   | -                                | -                   | 161,300             |
| 100-000-490650                              | Transfers In from Debt Service Fund        | -                   | -                   | 750,000                          | -                   | -                   |
| 100-000-490800                              | Transfers In from Civic Center Leasing     | -                   | -                   | -                                | 130,000             | 130,000             |
| <b>TRANSFERS IN</b>                         |  | <b>4,242,118</b>    | <b>151,000</b>      | <b>901,000</b>                   | <b>300,000</b>      | <b>761,300</b>      |
| <b>TOTAL GENERAL FUND REVENUES</b>          |  | <b>31,618,145</b>   | <b>28,198,359</b>   | <b>27,761,791</b>                | <b>28,007,276</b>   | <b>33,648,243</b>   |



**Fiscal Years**  
**2025/2026 & 2026/2027**  
**General Fund Expenditures -**  
**General Government**



# General Government

## Description

The General Government Department consists of the legislative, executive, and administrative oversight of all City operations. All expenditures and activities related to the City Council, City Manager, City Attorney, City Clerk, and Administrative Services are included in this Department.

## Mission Statement

Formulate and implement policies, practices, and services that respond to the needs, values, and interests of the citizens of Laguna Hills, all the while overseeing and supporting the operations of the City so as to deliver a high level of service, in a manner that is financially sustainable and ensures legal compliance with all Federal, State, and local statutes.

## Functional Areas

- **Executive Management** (City Council Support, Policy Implementation, Contract Administration, Operations Management, and Organizational Development)
- **Intergovernmental Relations** (Orange County Fire Authority, Association of California Cities, Orange County Public Library Board, San Joaquin Toll Road Agency, and Miscellaneous Regional Advisory Body Representation)
- **Legal Services** (General Counsel, Special Counsel, and Litigation)
- **Economic Development** (Retention and Attraction)
- **Finance** (Financial Reporting and Analysis, Internal Control Development and Compliance, Audit Coordination and External Accountability, Budget Coordination and Program Evaluation, Cash Management and Investments, Debt Management, Purchasing, and Payroll)
- **Risk Management** (Liability Protection, Purchasing, Claims Processing and Defense, Risk Assessment, Inspections, Incident Reporting & Investigations, Safety Audits, and Safety Training)



- **Personnel** (Training and Development, Administration of Employee Benefits and Compensation Plans, Recruitment, and Human Services)
- **City Clerk** (Municipal Code, Agenda Preparation, Custody of Records, and Elections and Campaign Statement Filings)

**Budgeted Staffing**

|              | Fiscal Year<br>2024/25 | Fiscal Year<br>2025/26 | Fiscal Year<br>2026/27 |
|--------------|------------------------|------------------------|------------------------|
| City Council | 5.00                   | 5.00                   | 5.00                   |
| Full-time    | 9.00                   | 9.00                   | 9.00                   |
| Total        | 14.00                  | 14.00                  | 14.00                  |



**City of Laguna Hills**  
**General Fund Expenditure - General Government**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                           |   | <b>FY 22/23</b>  | <b>FY 23/24</b>  | <b>FY 24/25</b>  | <b>FY 25/26</b>  | <b>FY 26/27</b>  |
|---------------------------|---|------------------|------------------|------------------|------------------|------------------|
|                           |   | <b>Actuals</b>   | <b>Actuals</b>   | <b>Budget /</b>  | <b>Adopted</b>   | <b>Adopted</b>   |
|                           |   |                  |                  | <b>Estimate</b>  |                  |                  |
| 100-155-510000            | Salaries - Full-Time                      | 1,281,063        | 1,261,113        | 1,265,236        | 1,441,677        | 1,484,927        |
| 100-155-518000            | Auto Allowance                            | 8,800            | 9,600            | 9,600            | 9,600            | 9,600            |
| 100-155-520000            | FICA/Medicare                             | 17,559           | 17,167           | 18,485           | 21,044           | 21,675           |
| 100-155-521000            | Retirement                                | 180,131          | 173,031          | 162,977          | 200,269          | 206,277          |
| 100-155-521002            | Retirement - Council                      | 842              | 842              | 842              | 842              | 842              |
| 100-155-530000            | Health Insurance                          | 276,718          | 321,195          | 356,032          | 380,066          | 391,468          |
| 100-155-530200            | Group Life - Basic                        | 3,289            | 3,580            | 3,597            | 3,868            | 3,984            |
| 100-155-540000            | Workers' Comp & Unemployment              | 3,906            | -                | -                | -                | -                |
| 100-155-542000            | Disability Insurance                      | 7,069            | 7,558            | 7,705            | 8,136            | 8,380            |
| 100-155-610000            | Memberships & Subscriptions               | 3,201            | 4,582            | 6,000            | 6,000            | 6,200            |
| 100-155-610001            | Memberships - LOCC                        | 13,949           | 7,184            | 15,000           | 7,500            | -                |
| 100-155-610002            | Memberships - ACC-OC                      | 8,407            | 4,139            | 9,500            | 9,000            | 9,200            |
| 100-155-610003            | Memberships - OCCOG                       | 6,557            | 6,459            | 7,500            | 7,000            | 7,100            |
| 100-155-610004            | Memberships - LAFCO                       | 4,543            | 5,161            | 5,816            | 6,000            | 6,200            |
| 100-155-610005            | Memberships - SCAG                        | 3,856            | 4,038            | 4,505            | 4,800            | 5,000            |
| 100-155-610007            | Memberships - US Conf. of Mayors          | -                | -                | -                | 4,000            | 4,100            |
| 100-155-611000            | Training, Conferences, & Meetings         | 5,167            | 2,083            | 7,000            | 20,000           | 20,000           |
| 100-155-611001            | Staff Development & Team Building         | -                | 4,630            | 10,000           | 10,000           | 10,000           |
| 100-155-612000            | Travel, Conferences & Meetings            | 4,930            | 4,500            | 12,000           | -                | -                |
| 100-155-612001            | Travel - League of CA Cities              | 466              | 6,285            | 21,000           | -                | -                |
| 100-155-612002            | Travel - ACC-OC                           | 16,772           | 2,897            | 7,000            | -                | -                |
| 100-155-613000            | Mileage Reimbursement                     | 259              | 214              | 200              | -                | -                |
| 100-155-620000            | Office Supplies                           | 9,259            | 8,999            | 6,000            | -                | -                |
| 100-155-622000            | Operating Supplies                        | 20,135           | 6,228            | 6,200            | 13,000           | 13,000           |
| 100-155-623000            | Printing & Mailing                        | 38               | 1,413            | 1,000            | 1,500            | 1,500            |
| 100-155-624001            | Advertising - Legal                       | 16,698           | 8,993            | 15,000           | 10,000           | 15,000           |
| 100-155-625000            | Postage & Delivery                        | 2,331            | 1,715            | 1,000            | -                | -                |
| 100-155-626000            | Subscriptions & Books                     | 3,041            | 754              | 2,500            | -                | -                |
| 100-155-646100            | Vehicles - Fuel & Maintenance             | -                | 90               | 1,500            | 1,500            | 1,500            |
| 100-155-662000            | Bank & Merchant Service Fees              | 40,381           | 42,794           | 41,000           | 40,000           | 40,000           |
| 100-155-695000            | Community Assistance & Public Relation    | 58,198           | 43,345           | 50,000           | 20,000           | 20,000           |
| 100-155-700000            | Professional Services - Administration    | 22,940           | 20,061           | 40,000           | 40,000           | 40,000           |
| 100-155-700010            | Legal Services - General Counsel          | 396,993          | 330,273          | 425,000          | 400,000          | 410,000          |
| 100-155-700011            | Legal Services - Litigation               | 47,484           | 105,140          | 394,860          | -                | -                |
| 100-155-700020            | Professional Services - Legislative       | 11,600           | -                | -                | -                | -                |
| 100-155-700026            | Professional Services - Business Attract/ | -                | 10,000           | 10,000           | -                | -                |
| 100-155-700030            | Professional Services - City Clerk Suppor | 20,268           | 12,971           | 15,000           | 20,000           | 13,000           |
| 100-155-700050            | Professional Services - Financial         | 24,489           | 20,830           | 36,000           | 69,500           | 70,000           |
| 100-155-700051            | Professional Services - Annual Financial  | 67,470           | 36,550           | 37,500           | -                | -                |
| 100-155-700052            | Professional Services - Sales Tax Compli  | 16,220           | 34,770           | 15,000           | -                | -                |
| 100-155-700055            | Professional Services - Prop Tax Compli   | 12,314           | 12,912           | 12,500           | -                | -                |
| 100-155-720030            | General Municipal Election Services       | 35,258           | -                | 42,500           | -                | 45,000           |
| 100-155-720055            | County Property Tax Admin Fee             | 51,076           | 51,992           | 55,000           | 53,000           | 54,000           |
| <b>TOTAL EXPENDITURES</b> |   | <b>2,703,675</b> | <b>2,596,087</b> | <b>3,137,555</b> | <b>2,808,302</b> | <b>2,917,953</b> |

**SUMMARY BY FUNCTION:**

|                                 |                  |                  |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| SALARIES & BENEFITS             | 1,779,376        | 1,794,085        | 1,824,474        | 2,065,502        | 2,127,153        |
| MATERIALS, SUPPLIES, & SERVICES | 924,299          | 802,002          | 1,313,081        | 742,800          | 790,800          |
| <b>TOTALS</b>                   | <b>2,703,675</b> | <b>2,596,087</b> | <b>3,137,555</b> | <b>2,808,302</b> | <b>2,917,953</b> |



# City of Laguna Hills

## General Government

### For Fiscal Years 2025/2026 & 2026/2027

| Account | Description   | FY 25/26 | FY 26/27 |
|---------|---|----------|----------|
| 610000  | Memberships and Subscriptions<br>- Includes CCAC, IIMC, Notary, OCCMA, & CCMF             | 6,000    | 6,200    |
| 610001  | Memberships - LOCC<br>- League of California Cities (partial for calendar year 2025)      | 7,500    | -        |
| 610002  | Memberships - ACC-OC<br>- Association of California Cities - Orange County                | 9,000    | 9,200    |
| 610003  | Memberships - OCCOG<br>- Orange County Council of Governments                             | 7,000    | 7,100    |
| 610004  | Memberships - LAFCO<br>- Local Agency Formation Commission                                | 6,000    | 6,200    |
| 610005  | Memberships - SCAG<br>- Southern California Association of Governments                    | 4,800    | 5,000    |
| 610007  | Memberships - US Conference of Mayors<br>- Membership to US Conference of Mayors          | 4,000    | 4,100    |
| 611000  | Training, Conferences, & Meetings   | 20,000   | 20,000   |
| 611001  | Staff Development & Team Building<br>- Staff lunches, Council lunches, management retreat | 10,000   | 10,000   |
| 612000  | Travel, Conferences & Meetings<br>- Combined into account 611000 above                    | -        | -        |
| 612001  | Travel - League of CA Cities<br>- Includes travel for 5 Councilmembers and City Manager   | -        | -        |

|        |   |         |         |
|--------|---|---------|---------|
| 612002 | Travel - ACC-OC<br>- Includes general meetings and Sacramento advocacy  | -       | -       |
| 613000 | Mileage Reimbursement<br>- Combined into account 611000 above   | -       | -       |
| 620000 | Office Supplies<br>- Combined into account 622000 below   | -       | -       |
| 622000 | Operating Supplies  | 13,000  | 13,000  |
| 623000 | Printing  | 1,500   | 1,500   |
| 624001 | Advertising - Legal<br>- Mandated legal publications and advertisements   | 10,000  | 15,000  |
| 625000 | Postage & Delivery  | -       | -       |
| 626000 | Subscriptions & Books<br>- Combined into accounts 610000 & 622000   | -       | -       |
| 646100 | Vehicles - Fuel & Maintenance   | 1,500   | 1,500   |
| 662000 | Bank & Merchant Service Fees<br>- Credit card fees, banking costs   | 40,000  | 40,000  |
| 695000 | Community Assistance / Public Relations<br>- LHPTSA Grad night (\$6k), LHPTSA scholarship (\$2k),<br>Chamber of Commerce (\$10k), marketing materials, etc. | 20,000  | 20,000  |
| 700000 | Professional Services - Administration  | 40,000  | 40,000  |
| 700010 | Legal Services-General Counsel  | 400,000 | 410,000 |
| 700011 | Legal Services-Litigation   | -       | -       |



|        |  |        |        |
|--------|--|--------|--------|
| 700026 | Prof Svcs - Business Attraction & Retention<br>- Combined into account 695000 above  | -      | -      |
| 700030 | Professional Svcs- City Clerk Functional Support<br>- Code publishing, off-site data storage, document imaging                                 | 20,000 | 13,000 |
| 700050 | Professional Services - Financial<br>- GASB updates, SB90 recovery, ACFR services,<br>annual city audit cost, HdL sales tax, compliance audits | 69,500 | 70,000 |
| 700051 | Professional Services - Annual Financial Audit<br>- Combined into account 700050 above   | -      | -      |
| 700052 | Compliance Audit Services - Sales Tax<br>- Combined into account 700050 above  | -      | -      |
| 700055 | Professional Services - Compliance Audits<br>- Combined into account 700050 above  | -      | -      |
| 720030 | General Municipal Election Services<br>- County of Orange consolidated election cost   | -      | 45,000 |
| 720055 | County Property Tax Admin Fee<br>- County of Orange cost to collect & administer property taxes  | 53,000 | 54,000 |



**Fiscal Years**  
**2025/2026 & 2026/2027**  
**General Fund Expenditures -**  
**Non-departmental**



# Non-Departmental

## Description

The Non-Departmental Department encompasses functions that are essential to the operation of the City but do not fall within the jurisdiction of any single department or are expenditures of an organization-wide nature. Most notably, this includes the Information Technology (IT) function.

The IT division is responsible for the support and management of the City's information services, including software applications and computer hardware, at the Civic Center and the Community Center and Sports Complex.

## Mission Statement

Support the operations of the City in order to maintain and enable the efficient management and administration of the City.

## Functional Areas

- **Network & Desktop Support** (Data back-up, network maintenance, desktop maintenance, printers)
- **Software Support** (Department software systems, data management, website, and intranet)
- **Liability Protection** (General liability, property, and vehicle insurance)

## Budgeted Staffing

|           | Fiscal Year<br>2024/25 | Fiscal Year<br>2025/26 | Fiscal Year<br>2026/27 |
|-----------|------------------------|------------------------|------------------------|
| Full-time | 1.00                   | 1.00                   | 1.00                   |



**City of Laguna Hills**  
**General Fund Expenditure - Non-Departmental**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                           |                                       | <b>FY 22/23</b>  | <b>FY 23/24</b>  | <b>FY 24/25</b>  | <b>FY 25/26</b>  | <b>FY 26/27</b>  |
|---------------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
|                           |                                       | <b>Actuals</b>   | <b>Actuals</b>   | <b>Budget /</b>  | <b>Adopted</b>   | <b>Adopted</b>   |
|                           |                                       |                  |                  | <b>Estimate</b>  |                  |                  |
| 100-195-510000            | Salaries - Full-Time                  | 125,768          | 129,043          | 130,754          | 129,966          | 133,865          |
| 100-195-520000            | FICA/Medicare                         | 1,710            | 1,781            | 1,896            | 1,885            | 1,942            |
| 100-195-521000            | Retirement                            | 9,094            | 43,898           | 15,117           | 19,486           | 20,071           |
| 100-195-522000            | Pension UAL                           | 391,982          | 365,511          | 462,691          | 553,256          | 569,854          |
| 100-195-530000            | Health Insurance                      | 12,375           | 10,437           | 8,031            | 8,089            | 8,332            |
| 100-195-530200            | Group Life - Basic                    | 405              | 417              | 417              | 431              | 444              |
| 100-195-540000            | Workers' Comp & Unemployment          | 24,783           | 78,777           | 72,561           | -                | -                |
| 100-195-542000            | Disability Insurance                  | 855              | 867              | 867              | 879              | 905              |
| 100-195-550000            | Employee Benefits Plan Administrative | 20,116           | 1,100            | 1,300            | 1,200            | 1,200            |
| 100-195-610000            | Memberships & Subscriptions           | 90               | 63               | 200              | 400              | 400              |
| 100-195-611000            | Training, Conferences, & Meetings     | 162              | -                | 6,029            | 2,000            | 2,000            |
| 100-195-617000            | Recruitment                           | 8,198            | 7,306            | 5,000            | 5,000            | 5,000            |
| 100-195-620000            | Office Supplies                       | 10,423           | 5,469            | 12,156           | -                | -                |
| 100-195-621000            | Computer Supplies                     | 12,431           | 11,478           | 12,500           | -                | -                |
| 100-195-622000            | Operating Supplies                    | 8,296            | 12,788           | 17,500           | 42,000           | 42,000           |
| 100-195-623000            | Printing & Mailing                    | 2,433            | 1,834            | 5,000            | 14,000           | 14,000           |
| 100-195-625000            | Postage & Delivery                    | 3,434            | 10,940           | 9,000            | -                | -                |
| 100-195-630000            | Communications                        | 48,874           | 52,347           | 47,406           | 53,000           | 54,000           |
| 100-195-641000            | Equipment Rentals & Leases            | 2,298            | 2,121            | 2,200            | 2,500            | 2,500            |
| 100-195-641200            | Copier Leases                         | 15,422           | 18,011           | 18,700           | 18,700           | 18,700           |
| 100-195-646000            | Equipment Maintenance & Repairs       | 7,256            | 2,500            | 2,500            | 4,000            | 4,000            |
| 100-195-647000            | Computer Equipment Maintenance        | 548              | 98               | 1,000            | -                | -                |
| 100-195-690000            | General Liability Loss Coverage       | 470,299          | 176,696          | 154,962          | -                | -                |
| 100-195-690100            | Property Loss Coverage                | 92,933           | 53,560           | 65,870           | -                | -                |
| 100-195-690150            | Earthquake Loss Coverage              | 41,812           | 60,290           | 81,975           | -                | -                |
| 100-195-690200            | Commercial Crime Loss Coverage        | 4,300            | 4,950            | 4,950            | -                | -                |
| 100-195-690300            | CJPIA Insurance                       | 47,093           | 7,225            | 12,222           | 538,594          | 554,752          |
| 100-195-700090            | IT Contract Services & Support        | 55,574           | 72,450           | 166,550          | 501,538          | 493,821          |
| 100-195-720050            | Contract Services - Software Support  | 147,154          | 195,976          | 231,332          | -                | -                |
| 100-195-940000            | Computer Hardware                     | 87,036           | 116,291          | 245,109          | 21,700           | 21,700           |
| <b>TOTAL EXPENDITURES</b> |                                       | <b>1,653,155</b> | <b>1,444,222</b> | <b>1,795,795</b> | <b>1,918,624</b> | <b>1,949,486</b> |

**SUMMARY BY FUNCTION:**

|                                 |                  |                  |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| SALARIES & BENEFITS             | 542,189          | 551,955          | 619,773          | 713,992          | 735,413          |
| MATERIALS, SUPPLIES, & SERVICES | 1,110,965        | 892,268          | 1,176,022        | 1,204,632        | 1,214,073        |
| <b>TOTALS</b>                   | <b>1,653,155</b> | <b>1,444,222</b> | <b>1,795,795</b> | <b>1,918,624</b> | <b>1,949,486</b> |



# City of Laguna Hills

## Non-departmental

### For Fiscal Years 2025/2026 & 2026/2027

| Account | Description   | FY 25/26 | FY 26/27 |
|---------|---|----------|----------|
| 540000  | Workers' Comp/Unemployment<br>- Combined into 690300 below  | -        | -        |
| 550000  | Employee Benefits Plan Administrative Fees<br>- FSA admin fees through WEX, plan discrimination fee | 1,200    | 1,200    |
| 610000  | Memberships and Subscriptions<br>- MISAC and MMASC memberships                                      | 400      | 400      |
| 611000  | Training, Conferences, & Meetings   | 2,000    | 2,000    |
| 617000  | Recruitment<br>- Supplies and services for job postings, flyers, brochures                          | 5,000    | 5,000    |
| 620000  | Office Supplies<br>- Combined into 622000 below   | -        | -        |
| 621000  | Computer Supplies<br>- Combined into 622000 below   | -        | -        |
| 622000  | Operating Supplies<br>- Citywide building supplies, IT items, meeting supplies                      | 42,000   | 42,000   |
| 623000  | Printing & Mailing<br>- Printing supplies, mailings, flyers   | 14,000   | 14,000   |
| 625000  | Postage & Delivery<br>- Combined into 623000 above  | -        | -        |
| 630000  | Communications<br>- Network and internet backbone, WiFi, wireless devices                           | 53,000   | 54,000   |



|        |  |         |         |
|--------|--|---------|---------|
| 641000 | Rent/Lease - Equipment<br>- Lease of mailing machine   | 2,500   | 2,500   |
| 641200 | Rent/Lease - Copier<br>- Lease of copier machines and usage charges  | 18,700  | 18,700  |
| 646000 | Equipment Maintenance & Repairs<br>- Telephone support system maintenance  | 4,000   | 4,000   |
| 647000 | Computer Equipment Maintenance<br>- Combined into 646000 above   | -       | -       |
| 690000 | General Liability Loss Coverage<br>- Combined into 690300 below  | -       | -       |
| 690100 | Property Loss Coverage<br>- Combined into 690300 below   | -       | -       |
| 690150 | Earthquake Loss Coverage<br>- Combined into 690300 below   | -       | -       |
| 690200 | Commercial Crime Loss Coverage<br>- Combined into 690300 below   | -       | -       |
| 690300 | CJPIA Insurance  | 538,594 | 554,752 |
|        | - General liability loss coverage  | 211,767 | 218,120 |
|        | - Property loss coverage, vehicles, mechanical breakdown   | 111,005 | 114,335 |
|        | - Workers' compensation coverage   | 66,778  | 68,781  |
|        | - Earthquake loss coverage   | 134,136 | 138,160 |
|        | - Commercial crime coverage  | 5,717   | 5,889   |
|        | - CJPIA administration fee   | 9,191   | 9,467   |
| 700090 | IT Contract Services & Software Support<br>- 3rd party IT support (Abtech), software support for<br>Microsoft, Tyler ERP Pro, Energov, Nobel Systems,<br>Civic Rec, all other software costs | 501,538 | 493,821 |

720050 Contract Serv - Software Support

- Combined into 700090 above

|   |   |
|---|---|
| - | - |
|---|---|

940000 Computer Hardware

- Cell phone/laptop purchases, contingency for replacement computer items

|        |        |
|--------|--------|
| 21,700 | 21,700 |
|--------|--------|



**Fiscal Years**  
**2025/2026 & 2026/2027**  
**General Fund Expenditures -**  
**Community Development**



# Community Development

## Description

The Community Development Department provides planning, code enforcement, building and safety, and receptionist functions for the City and is organized into two divisions: Planning and Building & Safety.

The Planning division is primarily responsible for implementation of the goals and strategies of the General Plan, which serves as a comprehensive strategy for the management of future growth and change within the community. The Planning Division is also responsible for implementation of the City's Development Code, processing land use and development applications, environmental compliance, housing issues, and long-range planning.

The Building & Safety Division is responsible for building and safety standards in the design, construction, use, and occupancy, of all buildings and structures in the City of Laguna Hills. The Division provides plan checking, permitting, and inspection services for new construction, additions, renovations, alterations, and remodels, to ensure all structures meet the life-safety standards of the Uniform Codes and related federal, state and City-adopted laws and ordinances.

## Mission Statement

Provide effective guidance and coordination for all land planning and development activities in the City, to preserve and enhance the health, safety and welfare for all who live, work and visit Laguna Hills, in a manner that promotes a high quality of life as a primary goal.

The Department is committed to fulfilling this mission by providing the highest level of professional service to the City Council and general public, with fair and consistent implementation of the City's policies and regulations, striving to find innovative solutions for residents and businesses, as well as larger community issues.

## Functional Areas

- **Development Application Services** (Process Planning Applications for Land Use and Development; Building Permit Plan review for Building Code/ Zoning Code Compliance; Public Inquiries Regarding Land Use and Development; Environmental Compliance)

- **Advanced Planning Services** (General Plan, Specific Plan, and Development Code Amendments; Zone Changes; Participation in Regional Housing, Transportation, Environmental, and Sustainability Planning Activities and Studies; Special Studies; Monitoring Development in Adjacent Jurisdictions)
- **Counter Services** (Public Inquiries regarding Zoning, Land Use, Development, and Building Code regulations; Building Plan Check Intake; Plan Check Routing and Tracking; Permit Fee Estimation; Building Permit Issuance; Fire Prevention Submittals, Over-The-Counter Plans Examination; Code Compliance Requests)
- **Inspection Services** (Zoning Code Compliance; Building Code Inspections; Property Maintenance; Code Compliance)
- **Plan Check Services** (Building Permit Reviews for ADA Compliance, Building, Mechanical, Plumbing, Fire, Electrical Codes, and Energy Codes)

#### **Budgeted Staffing**

|           | Fiscal Year<br>2024/25 | Fiscal Year<br>2025/26 | Fiscal Year<br>2026/27 |
|-----------|------------------------|------------------------|------------------------|
| Full-time | 7.00                   | 7.00                   | 7.00                   |
| Part-time | 0.00                   | 0.00                   | 0.00                   |
| Total     | 7.00                   | 7.00                   | 7.00                   |





**City of Laguna Hills**  
**General Fund Expenditure - Community Development**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                           |   | <b>FY 22/23</b>  | <b>FY 23/24</b>  | <b>FY 24/25</b>  | <b>FY 25/26</b>  | <b>FY 26/27</b>  |
|---------------------------|---|------------------|------------------|------------------|------------------|------------------|
|                           |   | <b>Actuals</b>   | <b>Actuals</b>   | <b>Budget /</b>  | <b>Adopted</b>   | <b>Adopted</b>   |
|                           |   |                  |                  | <b>Estimate</b>  |                  |                  |
| 100-225-510000            | Salaries - Full-Time                      | 594,172          | 734,085          | 811,567          | 839,312          | 864,491          |
| 100-225-512000            | Salaries - Part-Time & Temp               | 59,291           | -                | -                | -                | -                |
| 100-225-518000            | Auto Allowance                            | 4,800            | 4,800            | 4,800            | 4,800            | 4,800            |
| 100-225-520000            | FICA/Medicare                             | 8,820            | 10,048           | 11,837           | 12,240           | 12,607           |
| 100-225-521000            | Retirement                                | 70,194           | 83,348           | 91,247           | 93,401           | 96,203           |
| 100-225-530000            | Health Insurance                          | 132,620          | 133,532          | 149,279          | 122,573          | 126,250          |
| 100-225-530200            | Group Life - Basic                        | 2,184            | 2,366            | 2,522            | 2,576            | 2,653            |
| 100-225-540000            | Workers' Comp & Unemployment              | 591              | -                | -                | -                | -                |
| 100-225-542000            | Disability Insurance                      | 4,422            | 5,347            | 5,657            | 5,704            | 5,875            |
| 100-225-610000            | Memberships & Subscriptions               | 1,757            | 759              | 2,300            | 20,240           | 20,740           |
| 100-225-611000            | Training, Conferences & Meetings          | 569              | 535              | 3,000            | 8,100            | 5,900            |
| 100-225-613000            | Mileage Reimbursement                     | -                | -                | 300              | -                | -                |
| 100-225-613100            | Vehicle Fuel                              | 3,989            | 4,238            | 4,000            | -                | -                |
| 100-225-622000            | Operating Supplies                        | 85               | 667              | 1,000            | 800              | 800              |
| 100-225-623000            | Printing & Mailing                        | 149              | 269              | 600              | 700              | 300              |
| 100-225-626000            | Subscriptions & Books                     | 225              | 389              | 1,200            | -                | -                |
| 100-225-646100            | Vehicles - Fuel & Maintenance             | 763              | 239              | 1,000            | 4,200            | 4,300            |
| 100-225-700000            | Professional Services - Building & Safety | 372,592          | 329,766          | 350,000          | 350,000          | 375,000          |
| 100-225-700012            | Legal Services - Community Developme      | 7,346            | -                | -                | -                | -                |
| 100-225-700200            | General Planning Services                 | -                | 2,063            | 15,000           | 65,000           | 65,000           |
| 100-225-700201            | Plan Application                          | 35,557           | 8,210            | 40,000           | 25,000           | 20,000           |
| 100-225-700225            | Housing Element                           | 62,124           | 235,681          | 149,437          | 50,000           | -                |
| 100-225-700227            | Objective Design Standards                | -                | 2,758            | -                | -                | -                |
| 100-225-720512            | Contract Services                         | 43,631           | 14,975           | 60,000           | 15,000           | 15,000           |
| 100-225-700400            | Economic Development                      | -                | -                | -                | -                | -                |
| <b>TOTAL EXPENDITURES</b> |   | <b>1,405,879</b> | <b>1,574,073</b> | <b>1,704,746</b> | <b>1,619,646</b> | <b>1,619,919</b> |

**SUMMARY BY FUNCTION:**

|                                 |                  |                  |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| SALARIES & BENEFITS             | 877,094          | 973,525          | 1,076,909        | 1,080,606        | 1,112,879        |
| MATERIALS, SUPPLIES, & SERVICES | 528,785          | 600,548          | 627,837          | 539,040          | 507,040          |
| <b>TOTALS</b>                   | <b>1,405,879</b> | <b>1,574,073</b> | <b>1,704,746</b> | <b>1,619,646</b> | <b>1,619,919</b> |



# City of Laguna Hills

## Community Development

### For Fiscal Years 2025/2026 & 2026/2027

| Account | Description  | FY 25/26 | FY 26/27 |
|---------|--|----------|----------|
| 610000  | Memberships and Subscriptions<br>- CoStar, American Planning Assoc. & American Institute of Certified Planners                                     | 20,240   | 20,740   |
| 611000  | Training, Conferences & Meetings<br>- Workshops, seminars, & conferences with APA and PDAOC  | 8,100    | 5,900    |
| 613000  | Mileage Reimbursement<br>- Combined into 611000 above  | -        | -        |
| 613100  | Vehicle-Fuel<br>- Combined into 646100 below   | -        | -        |
| 622000  | Operating Supplies   | 800      | 800      |
| 623000  | Printing & Mailing<br>- For public notices, workshops, and meetings  | 700      | 300      |
| 626000  | Subscriptions & Books<br>- Combined into 610000 above  | -        | -        |
| 646100  | Vehicles - Fuel & Maintenance  | 4,200    | 4,300    |
| 700000  | Prof. Svcs - Building & Safety<br>- Contract with Charles Abbott Associates for building services. Expense is based upon building permit revenues. | 350,000  | 375,000  |
| 700200  | General Planning Services<br>- As needed planning studies and engineering services   | 65,000   | 65,000   |
| 700201  | Plan Application Services<br>- Technical studies and feasibility studies from plan applications  | 25,000   | 20,000   |

|        |  |        |        |
|--------|--|--------|--------|
| 700225 | Housing Element  | 50,000 | -      |
|        | - Implementation, pre-approved ADU, zoning cleanup, objective design   |        |        |
| 720512 | Contract Services  | 15,000 | 15,000 |
|        | - Funds for specific studies and services, like Density Bonus, Inclusionary Housing Ordinance, Sign Code Update, Hillside Development Guidelines, and Business Attraction & Retention Services |        |        |
| 700400 | Economic Development   | -      | -      |
|        | - Funds for marketing materials, retail strategy consultants, ICSC travel & meetings   |        |        |



**Fiscal Years**  
**2025/2026 & 2026/2027**  
**General Fund Expenditures -**  
**Community Services**



# Community Services

## Description

Community Services programs are a valuable service that the City provides to enhance the quality of life for its citizens. Laguna Hills strives to offer superior recreation programs for all ages. The Community Services Department provides recreation classes, special events, excursions, camps, athletic programs, and disability services in response to the demands of the community.

## Mission Statement

Provide quality recreation programming that promotes a healthy lifestyle, self-esteem, family life, community spirit, and public welfare.

## Functional Areas

- **Special Events** (Fourth of July, Memorial Day race, and seasonal celebrations)
- **Early Childhood and Children's Programs** (Pre-school, sports and athletics, cooking, music, art and science classes, theatre and camp programs)
- **Adult Programs** (Sports leagues, physical fitness, and personal development classes)
- **Disability Services** (Circle of friends program, dances, classes, and special events)
- **Senior Programs** (Physical fitness and personal development classes, and senior dial-a-taxi service)
- **Historical Information** (City monument site, fossil display, classes, special events, and walking tour)
- **Cultural Arts Programs** (Music and theater productions)



**Budgeted Staffing**

|           | Fiscal Year<br>2024/25 | Fiscal Year<br>2025/26 | Fiscal Year<br>2026/27 |
|-----------|------------------------|------------------------|------------------------|
| Full-time | 6.00                   | 4.00                   | 4.00                   |
| Part-time | 10.00                  | 10.00                  | 10.00                  |
| Total     | 16.00                  | 14.00                  | 14.00                  |



**City of Laguna Hills**  
**General Fund Expenditure - Community Services**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                |                                       | <b>FY 22/23</b> | <b>FY 23/24</b> | <b>FY 24/25</b>              | <b>FY 25/26</b> | <b>FY 26/27</b> |
|----------------|---------------------------------------|-----------------|-----------------|------------------------------|-----------------|-----------------|
|                |                                       | <b>Actuals</b>  | <b>Actuals</b>  | <b>Budget /<br/>Estimate</b> | <b>Adopted</b>  | <b>Adopted</b>  |
| 100-310-510000 | Salaries - Full-Time                  | 669,063         | 644,400         | 720,753                      | 461,456         | 475,300         |
| 100-310-512000 | Salaries - Part-Time & Temp           | 178,459         | 209,169         | 245,733                      | 290,000         | 298,700         |
| 100-310-518000 | Auto Allowance                        | 7,200           | 7,200           | 7,200                        | 4,800           | 4,800           |
| 100-310-520000 | FICA/Medicare                         | 11,612          | 11,782          | 14,408                       | 10,966          | 11,295          |
| 100-310-521000 | Retirement                            | 131,618         | 117,643         | 99,937                       | 71,807          | 73,961          |
| 100-310-521002 | Retirement - PTS                      | 2,129           | 2,850           | 4,982                        | 5,438           | 5,601           |
| 100-310-530000 | Health Insurance                      | 136,989         | 152,361         | 166,779                      | 74,772          | 77,015          |
| 100-310-530200 | Group Life - Basic                    | 2,132           | 2,096           | 2,091                        | 1,408           | 1,450           |
| 100-310-540000 | Workers' Comp & Unemployment          | 546             | 35              | -                            | -               | -               |
| 100-310-542000 | Disability Insurance                  | 4,721           | 4,721           | 4,716                        | 3,206           | 3,302           |
| 100-310-610000 | Memberships & Subscriptions           | 694             | 999             | 1,095                        | 3,595           | 3,595           |
| 100-310-611000 | Training, Conferences & Meetings      | 1,011           | 5,378           | 6,000                        | 6,500           | 3,200           |
| 100-310-611500 | Certification/License Fees            | 811             | 674             | 2,011                        | -               | -               |
| 100-310-613000 | Mileage Reimbursement                 | 24              | 554             | 200                          | -               | -               |
| 100-310-613100 | Vehicle Fuel                          | 2,046           | 3,719           | 3,000                        | -               | -               |
| 100-310-620500 | Office Supplies - Community Center    | 7,020           | 5,474           | 5,000                        | -               | -               |
| 100-310-622000 | Operating Supplies                    | -               | -               | -                            | 15,000          | 15,000          |
| 100-310-622005 | Operating Supplies - Community Center | 4,889           | 6,382           | 5,000                        | -               | -               |
| 100-310-622100 | Operating Supplies - Uniforms         | 1,272           | 1,994           | 3,000                        | -               | -               |
| 100-310-622500 | Program & League Supplies             | 4,044           | 1,870           | 3,500                        | 13,500          | 13,500          |
| 100-310-622501 | Supplies - Youth Leagues              | -               | -               | 4,500                        | -               | -               |
| 100-310-622502 | Supplies - Adult Leagues              | 1,623           | 9,179           | 7,750                        | -               | -               |
| 100-310-623500 | Printing - Program Services           | 320             | -               | 9,150                        | -               | -               |
| 100-310-624500 | Printing & Advertising                | 1,752           | 11,127          | 9,500                        | 11,000          | 13,000          |
| 100-310-626000 | Subscriptions & Books                 | 1,919           | 1,432           | 975                          | -               | -               |
| 100-310-630000 | Communications                        | 3,996           | 6,068           | 5,000                        | 5,000           | 5,000           |
| 100-310-631000 | Utilities - Electric                  | 127,085         | 129,951         | 100,000                      | 130,000         | 130,000         |
| 100-310-632000 | Utilities - Gas                       | 5,421           | 3,062           | 3,500                        | 3,500           | 3,500           |
| 100-310-635000 | Utilities - Water                     | 9,556           | 8,667           | 9,000                        | 9,000           | 9,000           |
| 100-310-641000 | Equipment Rentals & Leases            | 9,322           | 11,463          | 4,000                        | 6,000           | 6,000           |
| 100-310-641100 | Vehicle Rentals                       | -               | -               | 1,000                        | -               | -               |
| 100-310-645500 | Facility Maintenance & Repairs        | 117,407         | 115,667         | 80,000                       | 125,000         | 125,000         |
| 100-310-646100 | Vehicles - Fuel & Maintenance         | 9,461           | 7,042           | 5,000                        | 9,000           | 9,000           |
| 100-310-646000 | Equipment Maintenance & Repairs       | 3,631           | 2,238           | 4,000                        | 3,000           | 3,000           |
| 100-310-662000 | Bank & Merchant Service Fees          | 20,192          | 28,248          | 23,000                       | 28,000          | 28,000          |
| 100-310-690500 | Insurance - Recreational Classes      | 842             | 2,987           | 3,500                        | -               | -               |
| 100-310-690501 | Facility Rentals - Insurance/Security | -               | -               | -                            | 15,000          | 15,000          |
| 100-310-695000 | Community Assistance & Public Rel.    | -               | -               | -                            | 7,000           | 7,000           |
| 100-310-695500 | Special Events - Program Services     | 164,901         | 18,552          | 17,000                       | 39,000          | 39,000          |
| 100-310-695501 | Day Camps                             | 13,865          | -               | -                            | -               | -               |
| 100-310-695502 | Special Needs Program                 | 127             | 1,047           | 2,000                        | -               | -               |
| 100-310-695503 | Build A Fort Camps                    | -               | 9,885           | 10,000                       | -               | -               |
| 100-310-695504 | Exhibits & Educational Programs       | 3,114           | 12,113          | 30,000                       | 20,000          | 20,000          |
| 100-310-695505 | Cultural Excursions                   | 215             | 2,084           | 2,000                        | -               | -               |
| 100-310-695506 | Teen Camps & Programs                 | -               | -               | 5,000                        | -               | -               |
| 100-310-695507 | Marathon 5k                           | 203,847         | 217,002         | 205,000                      | 215,000         | 220,000         |
| 100-310-695508 | July Fourth Celebration               | 86,884          | 92,093          | 105,500                      | 108,000         | 110,000         |
| 100-310-695509 | Holiday Decorations                   | -               | 104,500         | 104,500                      | 120,000         | 125,000         |
| 100-310-695510 | Holiday Event Series                  | -               | 21,568          | 24,000                       | 21,500          | 21,500          |
| 100-310-695511 | Rooted Volunteer Campaign             | -               | 22,049          | 25,000                       | 20,000          | 20,000          |
| 100-310-695512 | Movies in the Park                    | -               | 7,285           | 10,000                       | 5,000           | 5,000           |

|                           |  |                  |                  |                  |                  |                  |
|---------------------------|--|------------------|------------------|------------------|------------------|------------------|
| 100-310-695513            | Concerts                                   | -                | 24,034           | 34,000           | 19,000           | 19,000           |
| 100-310-695530            | City Anniversary Program                   | 2,505            | -                | -                | -                | -                |
| 100-310-695531            | Heritage Day                               | 58,937           | 83,466           | 84,000           | -                | -                |
| 100-310-700000            | Professional Services                      | -                | 6,472            | 25,528           | -                | -                |
| 100-310-720301            | Contract Services - Property Mgmt          | 42,000           | 43,200           | -                | -                | -                |
| 100-310-720302            | Contract Services - Homelessness           | 45,039           | 59,523           | 74,000           | 76,960           | 80,038           |
| 100-310-721500            | Contract Services - Programs               | 33,307           | 28,761           | 80,000           | 34,000           | 54,000           |
| 100-310-721505            | Contract Services - Janitorial & Sanitatic | 170,392          | 177,264          | 195,000          | 200,000          | 205,000          |
| 100-310-910000            | Furniture & Equipment                      | 174,653          | 52,968           | 88,032           | 10,000           | 10,000           |
| 100-310-930000            | Furniture                                  | 422              | -                | -                | -                | -                |
| 100-310-930500            | Furniture - Program Services               | 2,293            | -                | -                | -                | -                |
| <b>TOTAL EXPENDITURES</b> |  | <b>2,481,309</b> | <b>2,500,298</b> | <b>2,685,840</b> | <b>2,202,408</b> | <b>2,268,757</b> |

SUMMARY BY FUNCTION:

|                                 |                  |                  |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| SALARIES & BENEFITS             | 1,144,470        | 1,152,257        | 1,266,599        | 923,853          | 951,424          |
| MATERIALS, SUPPLIES, & SERVICES | 1,336,839        | 1,348,040        | 1,419,241        | 1,278,555        | 1,317,333        |
| <b>TOTALS</b>                   | <b>2,481,309</b> | <b>2,500,298</b> | <b>2,685,840</b> | <b>2,202,408</b> | <b>2,268,757</b> |



# City of Laguna Hills

## Community Services

### For Fiscal Years 2025/2026 & 2026/2027

| Account | Description   | FY 25/26 | FY 26/27 |
|---------|---|----------|----------|
| 610000  | Memberships and Subscriptions<br>- Memberships with CPRS, NRPA, ASCAP, BMI (music licensing)  | 3,595    | 3,595    |
| 611000  | Training, Conferences & Meetings<br>- CPRS conference and staff training  | 6,500    | 3,200    |
| 611500  | Certification/License Fees<br>- Combined into 610000 above  | -        | -        |
| 613000  | Mileage Reimbursement<br>- Combined into 611000 above   | -        | -        |
| 613100  | Vehicle-Fuel<br>- Combined into 646100 below  | -        | -        |
| 622000  | Operating Supplies<br>- Meeting supplies, water, coffee, office items, uniforms   | 15,000   | 15,000   |
| 622005  | Operating Supplies Comm Ctr<br>- Combined into 622000 above   | -        | -        |
| 622100  | Operating Supplies - Uniforms<br>- Combined into 622000 above   | -        | -        |
| 622500  | Program & League Supplies<br>- Materials and supplies for recreation programs, like softball, basketball, volleyball leagues, ping pong, pickleball | 13,500   | 13,500   |
| 622501  | Supplies-Youth Leagues<br>- Combined into 622500 above  | -        | -        |

|        |  |         |         |
|--------|--|---------|---------|
| 622502 | Supplies-Adult Leagues<br>- Combined into 622500 above                             | -       | -       |
| 623500 | Printing-Program Services<br>- Combined into 624500 below                          | -       | -       |
| 624500 | Printing & Advertising<br>- Banners, social media boosts, pamphlets, poster boards | 11,000  | 13,000  |
| 626000 | Subscriptions & Books<br>- Combined into supplies accounts                         | -       | -       |
| 630000 | Communications<br>- Phone & internet service                                       | 5,000   | 5,000   |
| 631000 | Utilities - Electric   | 130,000 | 130,000 |
| 632500 | Utilities - Gas  | 3,500   | 3,500   |
| 635000 | Utilities - Water  | 9,000   | 9,000   |
| 641000 | Rent/Lease - Equipment<br>- Mini storage units                                     | 6,000   | 6,000   |
| 641100 | Rent/Lease - Vehicle<br>- Rental vehicles for programs/camps                       | -       | -       |
| 645500 | Facility Maintenance & Repairs<br>- General repairs of the Community Center        | 125,000 | 125,000 |
| 646100 | Vehicles - Fuel & Maintenance<br>- Fuel costs and repairs of 3 vans and 1 truck    | 9,000   | 9,000   |
| 646000 | Equipment Maintenance & Repairs<br>- Kitchen equipment repairs                     | 3,000   | 3,000   |
| 662000 | Bank & Merchant Service Fees   | 28,000  | 28,000  |



- Credit card merchant fee for new CivicRec software

|   |   |   |
|---|---|---|
| 690500 Insurance - Recreational Classes | - | - |
|---|---|---|

- Combined into 721500 below

|  |        |        |
|--|--------|--------|
| 690501 Facility Rentals - Insurance/Security | 15,000 | 15,000 |
|--|--------|--------|

- Security guards and extra insurance for facilities

|  |       |       |
|--|-------|-------|
| 695000 Community Assistance & Public Relations | 7,000 | 7,000 |
|--|-------|-------|

- Funds for Neighborhood Events

|                                  |        |        |
|----------------------------------|--------|--------|
| 695500 Special Events & Programs | 39,000 | 39,000 |
|----------------------------------|--------|--------|

- Special needs program (\$2,000)

- Build-a-fort camp for juniors and older kids (\$13,000)

- Cultural excursions, tours, museums (\$4,000)

- DD dance, parents night out, and other misc. events (\$20,000)

|                  |   |   |
|------------------|---|---|
| 695501 Day Camps | - | - |
|------------------|---|---|

- Combined into 695500 above

|                              |   |   |
|------------------------------|---|---|
| 695502 Special Needs Program | - | - |
|------------------------------|---|---|

- Combined into 695500 above

|                          |   |   |
|--------------------------|---|---|
| 695503 Build A Fort Camp | - | - |
|--------------------------|---|---|

- Combined into 695500 above

|  |        |        |
|--|--------|--------|
| 695504 Exhibits & Educational Programs | 20,000 | 20,000 |
|--|--------|--------|

- Fossil display improvements and materials

|                            |   |   |
|----------------------------|---|---|
| 695505 Cultural Excursions | - | - |
|----------------------------|---|---|

- Combined into 695500 above

|                              |   |   |
|------------------------------|---|---|
| 695506 Teen Camps & Programs | - | - |
|------------------------------|---|---|

- Combined into 695500 above

|                    |         |         |
|--------------------|---------|---------|
| 695507 Marathon 5k | 215,000 | 220,000 |
|--------------------|---------|---------|

|        |   |         |         |
|--------|---|---------|---------|
| 695508 | July Fourth Celebration   | 108,000 | 110,000 |
| 695509 | Holiday Decorations   | 120,000 | 125,000 |
| 695510 | Holiday Event Series  | 21,500  | 21,500  |
| 695511 | Rooted Volunteer Campaign   | 20,000  | 20,000  |
| 695512 | Movies in the Park  | 5,000   | 5,000   |
| 695513 | Concerts  | 19,000  | 19,000  |
| 695531 | Heritage Day  | -       | -       |
| 700000 | Professional Services<br>- Fossil display services combined into 695504 above                                 | -       | -       |
| 720301 | Contract Services - Community Ctr Property Mgmt<br>- Property management services at community center         | -       | -       |
| 720302 | Contract Services - Homelessness  | 76,960  | 80,038  |
| 721500 | Contract Services - Program Services<br>- Payments to contract instructors, as well as insurance for programs | 34,000  | 54,000  |
| 721505 | Contract Services - Janitorial & Sanitation   | 200,000 | 205,000 |
| 910000 | Furniture & Equipment<br>- Room improvements, chairs, tables, dollies, kitchen equipment                      | 10,000  | 10,000  |



**Fiscal Years**  
**2025/2026 & 2026/2027**  
**General Fund Expenditures -**  
**Public Works**



# Public Works

## **Description**

The Public Works Department is composed of three divisions: Engineering, Public Works, and Parks.

The Engineering division provides management of the public right-of-way, traffic engineering, civil engineering, water quality administration and capital improvement administration. This division also provides staff support to the City's Traffic Commission, responds to resident concerns regarding traffic safety, monitors regional transportation impacts to the community, interfaces with adjacent communities, and monitors local traffic conditions.

The Public Works division provides maintenance services for all infrastructure in the public right-of-way. The maintenance services, with the exception of administration and maintenance inspection, are provided on a contract basis. The Public Works maintenance function includes pavement repairs, signage, striping, concrete work and street sweeping on the 95 centerline miles of the street system, monitoring of the storm drain system, repair of bicycle trails, and maintenance of 48 traffic signals throughout the City. The division responds to resident calls regarding maintenance issues, provides weekly inspection of the local street system, prepares task orders and oversees the implementation of scheduled maintenance work.

The Parks division performs maintenance inspection and administration of contracts for landscape maintenance of the City's 48 acres of local parks, 26 acres of sports parks, 152 acres of open space and slopes, 15 acres of median islands and parkways; graffiti removal; lighting maintenance; and a variety of repair services.

## **Mission Statement**

Protect and preserve the public's use and ownership of public property and rights-of-way throughout the City.

Provide scheduled and preventive infrastructure maintenance services within public rights-of-way for the benefit of the community.

Provide, create, and maintain a high-quality park, trails and public landscape system that encourages the public's use of park facilities and open space areas, and adds to the overall aesthetic appearance and quality of life for the residents of the City.

### **Functional Areas**

- **Street System** (Life-cycle management of the 95-mile street system)
- **Traffic Control System** (Monitoring of 48 signalized intersections and maintenance of 8,000 signs and 4,000 pavement markings)
- **Flood Control/Water Quality** (Maintenance of drainage facilities and administration of water quality compliance)
- **Management of the Public Right-of-Way** (Encroachment permits, plan checking, and inspection)
- **Traffic Engineering and Traffic Commission Support Services** (Support of the Traffic Commission, traffic safety evaluation, and management of traffic control devices)
- **Capital Improvement Administration** (Planning and budgeting, design, construction management, inspection, and grant applications)
- **Landscape Maintenance** (Parks, parkways, slopes, and median islands)
- **Open Space Maintenance** (Undeveloped areas and trails and weed abatement)
- **Urban Forestry** (Tree inventory and maintenance)

### **Budgeted Staffing**

|           | Fiscal Year<br>2024/25 | Fiscal Year<br>2025/26 | Fiscal Year<br>2026/27 |
|-----------|------------------------|------------------------|------------------------|
| Full-time | 6.00                   | 6.00                   | 6.00                   |



**City of Laguna Hills**  
**General Fund Expenditure - Public Works**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                                     |   | <b>FY 22/23</b>  | <b>FY 23/24</b>  | <b>FY 24/25</b>  | <b>FY 25/26</b>  | <b>FY 26/27</b>  |
|-------------------------------------|---|------------------|------------------|------------------|------------------|------------------|
|                                     |   | <b>Actuals</b>   | <b>Actuals</b>   | <b>Budget /</b>  | <b>Adopted</b>   | <b>Adopted</b>   |
|                                     |   |                  |                  | <b>Estimate</b>  |                  |                  |
| 100-355-510000                      | Salaries - Full-Time                    | 573,786          | 642,834          | 959,310          | 875,756          | 902,029          |
| 100-355-512000                      | Salaries - Part-Time & Temp             | 4,421            | -                | -                | -                | -                |
| 100-355-518000                      | Auto Allowance                          | 4,000            | 4,800            | 4,800            | 4,800            | 4,800            |
| 100-355-520000                      | FICA/Medicare                           | 7,806            | 8,811            | 13,980           | 12,768           | 13,151           |
| 100-355-521000                      | Retirement                              | 63,579           | 80,445           | 108,138          | 146,123          | 150,507          |
| 100-355-530000                      | Health Insurance                        | 73,360           | 85,924           | 152,540          | 123,298          | 126,997          |
| 100-355-530200                      | Group Life - Basic                      | 1,938            | 2,045            | 2,865            | 2,564            | 2,641            |
| 100-355-542000                      | Disability Insurance                    | 4,003            | 4,412            | 6,131            | 5,376            | 5,537            |
| 100-355-610000                      | Memberships & Subscriptions             | 890              | 1,507            | 3,000            | 3,000            | 3,000            |
| 100-355-611000                      | Training, Conferences & Meetings        | 1,723            | 2,455            | 2,500            | 4,250            | 3,250            |
| 100-355-613000                      | Mileage Reimbursement                   | -                | -                | 250              | -                | -                |
| 100-355-613100                      | Vehicle Fuel                            | 5,449            | 4,483            | 8,000            | -                | -                |
| 100-355-622000                      | Operating Supplies                      | 18,067           | 8,094            | 25,000           | 25,000           | 25,000           |
| 100-355-623000                      | Printing & Mailing                      | 17,769           | 6,681            | 10,000           | 10,000           | 10,000           |
| 100-355-626000                      | Subscriptions & Books                   | -                | 231              | 1,000            | -                | -                |
| 100-355-630000                      | Communications                          | -                | 2,615            | 250              | 2,900            | 2,900            |
| 100-355-631000                      | Utilities - Electric                    | 121,121          | 125,235          | 120,000          | 130,000          | 130,000          |
| 100-355-635000                      | Utilities - Water                       | 404,780          | 412,759          | 530,000          | 530,000          | 530,000          |
| 100-355-640000                      | Facility Operations Rentals             | 9,012            | 9,012            | 10,000           | 10,000           | 10,000           |
| 100-355-646100                      | Vehicles - Fuel & Maintenance           | 2,284            | 27,735           | 2,500            | 10,500           | 10,500           |
| 100-355-696000                      | NPDES Permits & Fees                    | -                | 191,404          | 200,000          | 205,000          | 210,000          |
| 100-355-700000                      | Professional Services                   | -                | 174,949          | 480,000          | 230,000          | 230,000          |
| 100-355-700041                      | Park Improvement Needs Assessment       | 7,292            | 5,750            | 40,250           | -                | -                |
| 100-355-700100                      | City Engineer Services                  | -                | 20,314           | 25,000           | -                | -                |
| 100-355-700250                      | On-Call Engineer Services               | 23,945           | 99,295           | 75,000           | 175,000          | 175,000          |
| 100-355-700255                      | Improvement Inspections                 | 156,775          | 111,718          | 44,000           | 200,000          | 200,000          |
| 100-355-700300                      | Hazard Mitigation Plan                  | 13,132           | 5,204            | 21,038           | -                | -                |
| 100-355-720401                      | Other Public Works Maintenance          | 167,755          | 95,299           | 155,000          | 195,000          | 195,000          |
| 100-355-720500                      | Graffiti Removal                        | 81,845           | 62,298           | 70,000           | 70,000           | 70,000           |
| 100-355-720700                      | Landscape Maintenance                   | 1,172,522        | 1,188,113        | 1,590,000        | 1,475,000        | 1,554,500        |
| 100-355-720701                      | Parks Maintenance & Repairs             | 131,682          | 192,044          | 165,500          | 180,000          | 180,000          |
| 100-355-720702                      | Tree Maintenance                        | 339,286          | 323,399          | 530,000          | 450,000          | 450,000          |
| 100-355-720730                      | Annual Weed Abatement Program           | 52,822           | 59,245           | 60,000           | 85,000           | 90,000           |
| new account                         | Facility Maintenance                    | -                | -                | -                | 150,000          | 150,000          |
| 100-355-910000                      | Furniture & Equipment                   | 3,282            | 85,326           | 20,000           | 20,000           | 20,000           |
| <b>Public Works (Measure M MOE)</b> |   |                  |                  |                  |                  |                  |
| 100-356-630000                      | MOE - Communications                    | 269              | 340              | 250              | 250              | 250              |
| 100-356-631400                      | MOE - Electric (Streetlights & Signals) | 481,843          | 519,261          | 500,000          | 525,000          | 551,250          |
| 100-356-631900                      | MOE - Electric (On-Bill Financing)      | 88,938           | 91,739           | 90,000           | 60,000           | 40,000           |
| 100-356-700101                      | MOE - Traffic Engineer Services         | 48,609           | 49,038           | 95,000           | 95,000           | 95,000           |
| 100-356-720400                      | MOE - Street Maintenance                | 1,160            | 204,656          | -                | -                | -                |
| 100-356-720420                      | MOE - Traffic Signal Maintenance        | 230,693          | 247,879          | 130,000          | 230,000          | 230,000          |
| <b>TOTAL EXPENDITURES</b>           |   | <b>4,315,837</b> | <b>5,157,348</b> | <b>6,251,302</b> | <b>6,241,585</b> | <b>6,371,312</b> |

**SUMMARY BY FUNCTION:**

|                                 |                  |                  |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| SALARIES & BENEFITS             | 732,893          | 829,271          | 1,247,764        | 1,170,685        | 1,205,662        |
| MATERIALS, SUPPLIES, & SERVICES | 3,582,944        | 4,328,076        | 5,003,538        | 5,070,900        | 5,165,650        |
| <b>TOTALS</b>                   | <b>4,315,837</b> | <b>5,157,348</b> | <b>6,251,302</b> | <b>6,241,585</b> | <b>6,371,312</b> |



# City of Laguna Hills

## Public Works

### For Fiscal Years 2025/2026 & 2026/2027

| Account | Description  | FY 25/26 | FY 26/27 |
|---------|--|----------|----------|
| 610000  | Memberships and Subscriptions<br>- CA Civil Engineer and Traffic Engineer license fees, American Society of Civil Engineers, American Public Works Association | 3,000    | 3,000    |
| 611000  | Training, Conferences and Meetings<br>- Attendance at professional org. meetings and training seminars   | 4,250    | 3,250    |
| 613000  | Mileage Reimbursement<br>- Combined into 611000 above  | -        | -        |
| 613100  | Vehicle-Fuel<br>- Fuel expense for City owned vehicles   | -        | -        |
| 622000  | Operating Supplies<br>- Paper, pens, traffic cones, paint, asphalt cold mix, small tools   | 25,000   | 25,000   |
| 623000  | Printing & Mailing<br>- Reprographics printing and scanning of documents   | 10,000   | 10,000   |
| 626000  | Subscriptions & Books<br>- Collapsed into Membership/Supplies accounts   | -        | -        |
| 630000  | Communications<br>- Telephone (irrigation systems), and call answering service   | 2,900    | 2,900    |
| 631000  | Utilities - Electric<br>- Electricity costs associated with parks, buildings and irrigation  | 130,000  | 130,000  |
| 635000  | Utilities - Water<br>- Payments to Moulton Niguel Water and El Toro Water  | 530,000  | 530,000  |
| 640000  | Facility Operations Rentals<br>- Storage units for traffic control devices and motorcycles   | 10,000   | 10,000   |



|          |   |           |           |
|----------|---|-----------|-----------|
| 646100   | Vehicles - Fuel & Maintenance   | 10,500    | 10,500    |
| 696000   | NPDES Permits & Fees<br>- National Pollutant Discharge Elimination System permits   | 205,000   | 210,000   |
| 700000   | Professional Services<br>- As needed consultant work (water quality, park, design)  | 230,000   | 230,000   |
| 700100   | City Engineer Services<br>- Combined into 700250 below  | -         | -         |
| 700250   | On-Call Engineer Services<br>- As needed civil engineering, land surveying, mapping work  | 175,000   | 175,000   |
| 700255   | Improvement Inspection<br>- Inspection for encroachment permits and CIP projects  | 200,000   | 200,000   |
| 720401   | Other Public Works Maintenance<br>- Expenses related to non-street, non-ROW purposes  | 195,000   | 195,000   |
| 720500   | Graffiti Removal  | 70,000    | 70,000    |
| 720700   | Landscape Maintenance Contract<br>- Citywide landscaping and maintenance  | 1,475,000 | 1,554,500 |
| 720701   | Parks Maintenance & Repairs<br>- Repair of fixtures, hardscape, equipment at park facilities  | 180,000   | 180,000   |
| 720702   | Tree Maintenance  | 450,000   | 450,000   |
| 720730   | Annual Weed Abatement Program<br>- Funds for abatement contractors on public and private parcels  | 85,000    | 90,000    |
| new acct | Facility Maintenance & Repairs<br>- Repairs of mechanical, electrical, plumbing, and structural items at the Civic Center and Community Center/Sports Complex | 150,000   | 150,000   |
| 910000   | Equipment & Machinery<br>- As needed equipment, trailers, radars, machine parts   | 20,000    | 20,000    |

**Public Works (Measure M2 MOE)**

630000 MOE - Communication

- Traffic signal communications

|     |     |
|-----|-----|
| 250 | 250 |
|-----|-----|

631400 MOE - Electric (Streetlights & Signals)

- Electricity costs for streetlights and signals

|         |         |
|---------|---------|
| 525,000 | 551,250 |
|---------|---------|

631900 MOE - Electric (On-Bill Financing)

- Loan re-payments related to conversion to LED lighting

|        |        |
|--------|--------|
| 60,000 | 40,000 |
|--------|--------|

700101 MOE - Traffic Engineer Services

- Engineering services related to traffic, streets, and signals

|        |        |
|--------|--------|
| 95,000 | 95,000 |
|--------|--------|

720420 MOE - Traffic Signal Maintenance

- Signal maintenance (downed poles, lights out, etc)

|         |         |
|---------|---------|
| 230,000 | 230,000 |
|---------|---------|



**Fiscal Years**  
**2025/2026 & 2026/2027**  
**General Fund Expenditures -**  
**Public Safety**



# Public Safety

## Description

The Public Safety Department includes police services, fire and emergency services, crossing guard services, and animal control services.

Police services accounts for the law enforcement contract with the Orange County Sheriff's Department and provides a full-time equivalent police department. Their responsibilities include protection of citizens, enforcement of laws, and crime prevention education.

Fire and emergency services are provided through the Orange County Fire Authority (OCFA). Since the City's inception, the City has contracted with the OCFA for these services. Laguna Hills is a Structural Fire Fund city, with approximately 9.35% of every property tax dollar going directly to OCFA to fund these services.

Animal control services are provided under contract with the City of Mission Viejo. This contract provides for pet care, pet recovery, education and training for residents, licensing, adoption, population control, and other services.

Crossing guard services are provided under contract with All City Management, Inc. The purpose of this function is to provide youth safety through school crossing guards at designated intersections.

## Mission Statement

The men and women of the Orange County Sheriff's Department are dedicated to the protection of all we serve. We provide exceptional law enforcement services free from prejudice or favor, with leadership, integrity, and respect.

## Functional Areas

- **General Law Enforcement** (Respond to calls for service, preventive patrol, follow-up general and specialized investigation, and apprehension of criminal offenders)
- **Traffic Safety** (Traffic enforcement, traffic safety, DUI suppression, and collision investigation)
- **Parking Services** (Parking enforcement, citation processing, citation adjudication, and abandoned vehicle abatement)

- **Youth Services** (Drug education, teen safety programs, bicycle and pedestrian programs, and explorer program)
- **Special Services** (SWAT, narcotics enforcement, VICE/human trafficking, hazardous device section, tactical apprehension team, crisis negotiations team, canine enforcement, direct enforcement team, behavioral health bureau, school resource officer, school mobile assessment response team, air bureau enhanced helicopter and unmanned aerial vehicle support, gang suppression, mounted patrol, major accident reconstruction team, search and rescue, and reserve bureau)
- **Fire and Emergency Services** (Full service fire department, with ambulatory services, through the Orange County Fire Authority)
- **Crossing Guard Services** (Crossing guards at designated intersections for student and pedestrian safety)

### **Budgeted Staffing**

There are no full-time employees budgeted, as all services are contracted out.



**City of Laguna Hills**  
**General Fund Expenditure - Public Safety**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                           |  | <b>FY 22/23</b>   | <b>FY 23/24</b>   | <b>FY 24/25</b>   | <b>FY 25/26</b>   | <b>FY 26/27</b>   |
|---------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|
|                           |  | <b>Actuals</b>    | <b>Actuals</b>    | <b>Budget /</b>   | <b>Adopted</b>    | <b>Adopted</b>    |
|                           |  |                   |                   | <b>Estimate</b>   |                   |                   |
| 100-420-610000            | Memberships & Subscriptions            | 380               | 95                | 425               | 800               | 800               |
| 100-420-611000            | Training, Conferences & Meetings       | 720               | -                 | 5,304             | 5,000             | 5,000             |
| 100-420-613100            | Vehicle Fuel                           | 2,045             | 5,464             | 4,000             | -                 | -                 |
| 100-420-621000            | Computer Supplies                      | 183               | 78                | 530               | -                 | -                 |
| 100-420-622000            | Operating Supplies                     | 10,909            | 7,763             | 15,000            | 16,550            | 16,550            |
| 100-420-622400            | Emergency Prep. Supplies & Services    | 1,843             | 8,066             | 3,000             | 8,000             | 8,000             |
| 100-420-626000            | Subscription and Books                 | -                 | -                 | -                 | -                 | -                 |
| 100-420-646000            | Equipment Maintenance & Repairs        | 21,884            | 22,590            | 25,000            | 26,000            | 26,000            |
| 100-420-646100            | Vehicles - Fuel & Maintenance          | 5,843             | 18,449            | 5,304             | 18,000            | 18,000            |
| 100-420-650000            | Minor Equipment                        | 97                | -                 | 1,000             | -                 | -                 |
| 100-420-695000            | Community Assistance & Public Relation | 20,412            | 11,348            | 15,912            | 16,000            | 16,000            |
| 100-420-720000            | Contract Services                      | -                 | 45,506            | 142,000           | 115,000           | 115,000           |
| 100-420-720401            | Animal Care & Shelter Services         | 238,944           | 265,109           | 319,056           | 350,000           | 370,000           |
| 100-420-720800            | Law Enforcement Contract Services      | 9,462,354         | 10,200,918        | 11,383,757        | 12,110,630        | 12,655,608        |
| 100-420-720821            | Trauma Intervention Program            | 3,641             | 3,641             | 4,000             | 3,750             | 3,900             |
| 100-420-720822            | Crossing Guard Services                | 129,706           | 151,024           | 166,846           | 140,000           | 145,000           |
| 100-420-720823            | Parking Citation Processing            | 37,056            | 28,455            | 30,000            | 37,000            | 37,000            |
| 100-420-720835            | Fingerprint Identification Services    | 15,489            | 13,392            | 13,700            | 10,900            | 11,200            |
| 100-420-720850            | Private Security Patrol                | 144,942           | 186,781           | 225,000           | 200,000           | 210,000           |
| 100-420-910000            | Furniture & Equipment                  | 2,058             | -                 | 9,000             | 5,500             | 5,500             |
| <b>TOTAL EXPENDITURES</b> |  | <b>10,098,506</b> | <b>10,968,679</b> | <b>12,368,834</b> | <b>13,063,130</b> | <b>13,643,558</b> |

**SUMMARY BY FUNCTION:**

|                                 |                   |                   |                   |                   |                   |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| SALARIES & BENEFITS             | -                 | -                 | -                 | -                 | -                 |
| MATERIALS, SUPPLIES, & SERVICES | 10,098,506        | 10,968,679        | 12,368,834        | 13,063,130        | 13,643,558        |
| <b>TOTALS</b>                   | <b>10,098,506</b> | <b>10,968,679</b> | <b>12,368,834</b> | <b>13,063,130</b> | <b>13,643,558</b> |



**City of Laguna Hills**  
**Public Safety**  
**For Fiscal Years 2025/2026 & 2026/2027**

| <b>Account</b> | <b>Description</b>  | <b>FY 25/26</b> | <b>FY 26/27</b> |
|----------------|---|-----------------|-----------------|
| 610000         | Memberships & Subscriptions   | 800             | 800             |
| 611000         | Training, Conferences & Meetings  | 5,000           | 5,000           |
| 613100         | Vehicle-Fuel<br>- Fuel for motorcycles - now paid for by County contract                        | -               | -               |
| 621000         | Computer Supplies<br>- Combined into 622000 below   | -               | -               |
| 622000         | Operating Supplies<br>- Station supplies, plaques, water, name tags, computer supplies          | 16,550          | 16,550          |
| 622400         | Operating Supplies - Emergency Preparedness   | 8,000           | 8,000           |
| 626000         | Subscriptions and Books<br>- Combined into 610000 above   | -               | -               |
| 646000         | Equipment Maintenance & Repairs<br>- Radios, OCSD quarterly communication charges               | 26,000          | 26,000          |
| 646100         | Vehicles - Fuel & Maintenance<br>- Repairs of City owned motorcycles                            | 18,000          | 18,000          |
| 650000         | Minor Equipment<br>- Combined into 910000 below   | -               | -               |
| 695000         | Community Assistance / Public Relations<br>- Community events, neighborhood watch, CPS supplies | 16,000          | 16,000          |
| 720000         | Contract Services<br>- Flock camera system (automated license plate readers)                    | 115,000         | 115,000         |



|        |   |            |            |
|--------|---|------------|------------|
| 720401 | Animal Care & Shelter Services<br>- Contract with Mission Viejo for Animal Control  | 350,000    | 370,000    |
| 720800 | Law Enforcement Contract Services<br>- Contract with County of Orange for Sheriff's | 12,110,630 | 12,655,608 |
| 720821 | Trauma Intervention Program   | 3,750      | 3,900      |
| 720822 | Crossing Guard Services   | 140,000    | 145,000    |
| 720823 | Parking Citation Processing   | 37,000     | 37,000     |
| 720835 | Fingerprint Identification Svc<br>- Laguna Hills portion of Countywide AFIS system  | 10,900     | 11,200     |
| 720850 | Private Security<br>- Contracted services with non-sworn security patrol            | 200,000    | 210,000    |
| 910000 | Equipment & Machinery<br>- Camera, docking stations, other minor equipment          | 5,500      | 5,500      |



**Fiscal Years**  
**2025/2026 & 2026/2027**  
**General Fund Expenditures -**  
**Transfers Out**



**City of Laguna Hills**  
**General Fund Expenditure - Transfers Out to Other Funds**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                           |  | <b>FY 22/23</b>  | <b>FY 23/24</b> | <b>FY 24/25</b>  | <b>FY 25/26</b>  | <b>FY 26/27</b>  |
|---------------------------|--|------------------|-----------------|------------------|------------------|------------------|
|                           |  | <b>Actuals</b>   | <b>Actuals</b>  | <b>Budget /</b>  | <b>Adopted</b>   | <b>Adopted</b>   |
|                           |  |                  |                 | <b>Estimate</b>  |                  |                  |
| 100-000-790221            | Transfers Out to Senior Mobility Program | 2,825            | 4,053           | 10,000           | 10,000           | 10,000           |
| 100-000-790451            | Transfers Out to Liability Fund          | 150,000          | -               | -                | -                | -                |
| 100-000-790600            | Transfers Out to Capital Improvement P   | 911,752          | 563,267         | 4,719,507        | 1,350,000        | 5,713,000        |
| 100-000-790650            | Transfers Out to Debt Service Fund       | 2,041            | 2,141           | -                | -                | -                |
| 100-000-790800            | Transfers Out to Enterprise Fund         | 100,000          | 129,125         | -                | -                | -                |
| <b>TOTAL EXPENDITURES</b> |  | <b>1,166,617</b> | <b>698,585</b>  | <b>4,729,507</b> | <b>1,360,000</b> | <b>5,723,000</b> |



**Fiscal Years**  
**2025/2026 & 2026/2027**  
**Other Funds**



**City of Laguna Hills**  
**Gas Tax (Highway Users Tax) Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                        |                                    | <b>FY 22/23</b> | <b>FY 23/24</b>  | <b>FY 24/25</b>  | <b>FY 25/26</b>  | <b>FY 26/27</b> |
|------------------------|------------------------------------|-----------------|------------------|------------------|------------------|-----------------|
|                        |                                    | <b>Actuals</b>  | <b>Actuals</b>   | <b>Budget /</b>  | <b>Adopted</b>   | <b>Adopted</b>  |
|                        |                                    |                 |                  | <b>Estimate</b>  |                  |                 |
| BEGINNING FUND BALANCE |                                    | 242,530         | 921,993          | 1,368,045        | 664,733          | 75,733          |
| 210-000-412003         | Gas Tax Section 2103               | 231,674         | 285,552          | 290,000          | 280,000          | 285,000         |
| 210-000-412005         | Gas Tax Section 2105               | 163,927         | 190,432          | 200,000          | 195,000          | 200,000         |
| 210-000-412006         | Gas Tax Section 2106               | 107,078         | 126,094          | 125,000          | 130,000          | 135,000         |
| 210-000-412007         | Gas Tax Section 2107               | 223,351         | 257,766          | 240,000          | 270,000          | 270,000         |
| 210-000-412075         | Gas Tax Section 2107.5             | -               | 6,000            | 6,000            | 6,000            | 6,000           |
| 210-000-470000         | Interest Earnings - Investments    | 14,861          | 66,482           | 10,000           | 10,000           | 10,000          |
|                        | <b>TOTAL REVENUES</b>              | <b>740,890</b>  | <b>932,327</b>   | <b>871,000</b>   | <b>891,000</b>   | <b>906,000</b>  |
| 210-000-790100         | Transfers Out - To General Fund    | 61,428          | -                | -                | -                | -               |
| 210-000-790600         | Transfers Out - To Capital Improv. | -               | 486,275          | 1,574,312        | 1,480,000        | 150,000         |
|                        | <b>TOTAL EXPENDITURES</b>          | <b>61,428</b>   | <b>486,275</b>   | <b>1,574,312</b> | <b>1,480,000</b> | <b>150,000</b>  |
|                        | <b>NET CHANGE TO FUND BALANCE</b>  | <b>679,463</b>  | <b>446,053</b>   | <b>(703,312)</b> | <b>(589,000)</b> | <b>756,000</b>  |
|                        | <b>ENDING FUND BALANCE</b>         | <b>921,993</b>  | <b>1,368,045</b> | <b>664,733</b>   | <b>75,733</b>    | <b>831,733</b>  |



**City of Laguna Hills**  
**SB1 Road Maintenance and Rehabilitation Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                |                                   | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|----------------|-----------------------------------|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
|                | BEGINNING FUND BALANCE            | -                           | 707,554                     | 1,485,026                                 | 960,026                     | 490,026                     |
| 211-000-412200 | SB1 Road Maintenance Rehab Acct   | 700,569                     | 810,078                     | 770,000                                   | 820,000                     | 830,000                     |
| 211-000-470000 | Interest Earnings                 | 6,985                       | 52,737                      | 5,000                                     | 10,000                      | 10,000                      |
|                | <b>TOTAL REVENUES</b>             | <b>707,554</b>              | <b>862,815</b>              | <b>775,000</b>                            | <b>830,000</b>              | <b>840,000</b>              |
| 211-000-790600 | Transfers Out to Capital Improv.  | -                           | 85,343                      | 1,300,000                                 | 1,300,000                   | -                           |
|                | <b>TOTAL EXPENDITURES</b>         | <b>-</b>                    | <b>85,343</b>               | <b>1,300,000</b>                          | <b>1,300,000</b>            | <b>-</b>                    |
|                | <b>NET CHANGE TO FUND BALANCE</b> | <b>707,554</b>              | <b>777,472</b>              | <b>(525,000)</b>                          | <b>(470,000)</b>            | <b>840,000</b>              |
|                | <b>ENDING FUND BALANCE</b>        | <b>707,554</b>              | <b>1,485,026</b>            | <b>960,026</b>                            | <b>490,026</b>              | <b>1,330,026</b>            |



**City of Laguna Hills**  
**Measure M2 Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                        |                                   | <b>FY 22/23</b>  | <b>FY 23/24</b> | <b>FY 24/25</b>  | <b>FY 25/26</b>  | <b>FY 26/27</b>  |
|------------------------|-----------------------------------|------------------|-----------------|------------------|------------------|------------------|
|                        |                                   | <b>Actuals</b>   | <b>Actuals</b>  | <b>Budget /</b>  | <b>Adopted</b>   | <b>Adopted</b>   |
|                        |                                   |                  |                 | <b>Estimate</b>  |                  |                  |
| BEGINNING FUND BALANCE |                                   | (35,000)         | 161,291         | 238,666          | 21,666           | 22,166           |
| 212-000-419300         | Measure M2 - Competitive          | 234,980          | 200,000         | -                | 3,092,745        | 2,640,000        |
| 212-000-419500         | Measure M2 - Fair Share           | 779,258          | 785,455         | 745,000          | 775,000          | 780,000          |
| 212-000-470000         | Interest Earnings - Investments   | 1,187            | -               | 3,000            | 500              | 500              |
|                        | <b>TOTAL REVENUES</b>             | <b>1,015,425</b> | <b>985,455</b>  | <b>748,000</b>   | <b>3,868,245</b> | <b>3,420,500</b> |
| 212-000-790100         | Transfers Out - To General Fund   | 199,980          | -               | -                | -                | -                |
| 212-000-790600         | Transfers Out to Capital Improv.  | -                | 200,000         | 200,000          | 3,092,745        | 2,640,000        |
| 212-355-720400         | Street Maintenance                | 433,239          | 505,115         | 530,000          | 542,000          | 547,000          |
| 212-355-720410         | Street Sweeping                   | 185,915          | 202,964         | 235,000          | 233,000          | 233,000          |
|                        | <b>TOTAL EXPENDITURES</b>         | <b>819,134</b>   | <b>908,079</b>  | <b>965,000</b>   | <b>3,867,745</b> | <b>3,420,000</b> |
|                        | <b>NET CHANGE TO FUND BALANCE</b> | <b>196,291</b>   | <b>77,376</b>   | <b>(217,000)</b> | <b>500</b>       | <b>500</b>       |
|                        | <b>ENDING FUND BALANCE</b>        | <b>161,291</b>   | <b>238,666</b>  | <b>21,666</b>    | <b>22,166</b>    | <b>22,666</b>    |





**City of Laguna Hills**  
**AQMD AB2766 Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                |                                   | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|----------------|-----------------------------------|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
|                | <b>BEGINNING FUND BALANCE</b>     | 226,997                     | 194,895                     | 161,998                                   | 82,998                      | 65,998                      |
| 214-000-418100 | AB 2766 Grants                    | 32,250                      | -                           | -   | -                           | -                           |
| 214-000-418214 | AB 2766 Subvention Program        | 40,592                      | 30,790                      | 40,000                                    | 40,000                      | 40,000                      |
| 214-000-470000 | Interest Earnings - Investments   | 5,873                       | 7,922                       | 1,000                                     | 3,000                       | 3,000                       |
|                | <b>TOTAL REVENUES</b>             | <b>78,715</b>               | <b>38,712</b>               | <b>41,000</b>                             | <b>43,000</b>               | <b>43,000</b>               |
| 214-155-900000 | Vehicles                          | -                           | -                           | -   | 60,000                      | -                           |
| 214-225-900000 | Vehicles                          | 54,137                      | -                           | -   | -                           | -                           |
| 214-310-900000 | Vehicles                          | -                           | 14,928                      | 60,000                                    | -                           | -                           |
| 214-355-900000 | Vehicles                          | 56,681                      | 56,681                      | 60,000                                    | -                           | 60,000                      |
|                | <b>TOTAL EXPENDITURES</b>         | <b>110,817</b>              | <b>71,608</b>               | <b>120,000</b>                            | <b>60,000</b>               | <b>60,000</b>               |
|                | <b>NET CHANGE TO FUND BALANCE</b> | <b>(32,102)</b>             | <b>(32,897)</b>             | <b>(79,000)</b>                           | <b>(17,000)</b>             | <b>(17,000)</b>             |
|                | <b>ENDING FUND BALANCE</b>        | <b>194,895</b>              | <b>161,998</b>              | <b>82,998</b>                             | <b>65,998</b>               | <b>48,998</b>               |



**City of Laguna Hills**  
**Senior Mobility Program Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                |                                   | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|----------------|-----------------------------------|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
|                | <b>BEGINNING FUND BALANCE</b>     | 169,516                     | 214,449                     | 261,116                                   | 277,491                     | 288,591                     |
| 221-000-419221 | Senior Mobility Plan Revenues     | 51,209                      | 51,037                      | 55,275                                    | 50,000                      | 50,000                      |
| 221-000-470000 | Interest Earnings-Investments     | 5,023                       | 11,840                      | 1,000                                     | 1,000                       | 1,000                       |
| 221-000-490100 | Transfer In- General Fund         | 2,825                       | 4,053                       | 10,000                                    | 10,000                      | 10,000                      |
|                | <b>TOTAL REVENUES</b>             | <b>59,057</b>               | <b>66,930</b>               | <b>66,275</b>                             | <b>61,000</b>               | <b>61,000</b>               |
| 221-310-510000 | Salaries - Full-Time              | 4,983                       | 3,433                       | 5,000                                     | 5,000                       | 5,000                       |
| 221-310-622000 | Operating Supplies                | 390                         | 18                          | 750                                       | 750                         | 750                         |
| 221-310-623000 | Printing & Mailing                | -                           | 20                          | 150                                       | 150                         | 150                         |
| 221-310-631000 | Utilities - Electric              | 1,284                       | 1,842                       | 4,000                                     | 4,000                       | 4,000                       |
| 221-310-720000 | Contract Services                 | 7,468                       | 14,950                      | 40,000                                    | 40,000                      | 40,000                      |
|                | <b>TOTAL EXPENDITURES</b>         | <b>14,125</b>               | <b>20,263</b>               | <b>49,900</b>                             | <b>49,900</b>               | <b>49,900</b>               |
|                | <b>NET CHANGE TO FUND BALANCE</b> | <b>44,932</b>               | <b>46,668</b>               | <b>16,375</b>                             | <b>11,100</b>               | <b>11,100</b>               |
|                | <b>ENDING FUND BALANCE</b>        | <b>214,449</b>              | <b>261,116</b>              | <b>277,491</b>                            | <b>288,591</b>              | <b>299,691</b>              |



**City of Laguna Hills**  
**CARITS Road Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                        |                                   | <b>FY 22/23</b>  | <b>FY 23/24</b>  | <b>FY 24/25</b>    | <b>FY 25/26</b> | <b>FY 26/27</b> |
|------------------------|-----------------------------------|------------------|------------------|--------------------|-----------------|-----------------|
|                        |                                   | <b>Actuals</b>   | <b>Actuals</b>   | <b>Budget /</b>    | <b>Adopted</b>  | <b>Adopted</b>  |
|                        |                                   |                  |                  | <b>Estimate</b>    |                 |                 |
| BEGINNING FUND BALANCE |                                   | 1,276,481        | 1,310,717        | 1,377,010          | 98,566          | 103,566         |
| 301-000-418301         | CARITS - Revenues                 | -                | -                | -                  | -               | -               |
| 301-000-470000         | Interest Earnings-Investments     | 34,236           | 67,749           | 100                | 5,000           | 5,000           |
|                        | <b>TOTAL REVENUES</b>             | <b>34,236</b>    | <b>67,749</b>    | <b>100</b>         | <b>5,000</b>    | <b>5,000</b>    |
| 301-000-790100         | Transfers Out-To General Fund     | -                | 1,457            | 1,278,544          | -               | -               |
|                        | <b>TOTAL EXPENDITURES</b>         | <b>-</b>         | <b>1,457</b>     | <b>1,278,544</b>   | <b>-</b>        | <b>-</b>        |
|                        | <b>NET CHANGE TO FUND BALANCE</b> | <b>34,236</b>    | <b>66,293</b>    | <b>(1,278,444)</b> | <b>5,000</b>    | <b>5,000</b>    |
|                        | <b>ENDING FUND BALANCE</b>        | <b>1,310,717</b> | <b>1,377,010</b> | <b>98,566</b>      | <b>103,566</b>  | <b>108,566</b>  |



**City of Laguna Hills**  
**Community Development Block Grant (CDBG) Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                |                                   | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|----------------|-----------------------------------|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
|                | BEGINNING FUND BALANCE            | -                           | -                           | -   | -                           | -                           |
| 302-000-418302 | CDBG Grant Revenue                | -                           | -                           | 350,000                                   | 250,000                     | 250,000                     |
| 302-000-470000 | Interest Earnings-Investments     | -                           | -                           | -   | -                           | -                           |
|                | <b>TOTAL REVENUES</b>             | <b>-</b>                    | <b>-</b>                    | <b>350,000</b>                            | <b>250,000</b>              | <b>250,000</b>              |
| 302-000-790600 | Transfers Out to Capital Improv.  | -                           | -                           | 275,000                                   | 250,000                     | 250,000                     |
| 302-225-720000 | Contract Services                 | -                           | -                           | 75,000                                    | -                           | -                           |
|                | <b>TOTAL EXPENDITURES</b>         | <b>-</b>                    | <b>-</b>                    | <b>350,000</b>                            | <b>250,000</b>              | <b>250,000</b>              |
|                | <b>NET CHANGE TO FUND BALANCE</b> | <b>-</b>                    | <b>-</b>                    | <b>-</b>                                  | <b>-</b>                    | <b>-</b>                    |
|                | <b>ENDING FUND BALANCE</b>        | <b>-</b>                    | <b>-</b>                    | <b>-</b>                                  | <b>-</b>                    | <b>-</b>                    |



**City of Laguna Hills**  
**Beverage Recycling Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                        |                                   | <b>FY 22/23</b> | <b>FY 23/24</b> | <b>FY 24/25</b> | <b>FY 25/26</b> | <b>FY 26/27</b> |
|------------------------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                        |                                   | <b>Actuals</b>  | <b>Actuals</b>  | <b>Budget /</b> | <b>Adopted</b>  | <b>Adopted</b>  |
|                        |                                   |                 |                 | <b>Estimate</b> |                 |                 |
| BEGINNING FUND BALANCE |                                   | 8,549           | 8,778           | 5,805           | 4,182           | -               |
| 305-000-436000         | Recycling Revenues                | -               | -               | 7,901           | -               | -               |
| 305-000-470000         | Interest Earnings-Investments     | 229             | 410             | 100             | 100             | -               |
|                        | <b>TOTAL REVENUES</b>             | <b>229</b>      | <b>410</b>      | <b>8,001</b>    | <b>100</b>      | <b>-</b>        |
| 305-355-622000         | Operating Supplies                | -               | -               | 4,000           | -               | -               |
| 305-355-910000         | Equipment & Machinery             | -               | 3,383           | 5,624           | 4,282           | -               |
|                        | <b>TOTAL EXPENDITURES</b>         | <b>-</b>        | <b>3,383</b>    | <b>9,624</b>    | <b>4,282</b>    | <b>-</b>        |
|                        | <b>NET CHANGE TO FUND BALANCE</b> | <b>229</b>      | <b>(2,973)</b>  | <b>(1,623)</b>  | <b>(4,182)</b>  | <b>-</b>        |
|                        | <b>ENDING FUND BALANCE</b>        | <b>8,778</b>    | <b>5,805</b>    | <b>4,182</b>    | <b>-</b>        | <b>-</b>        |



**City of Laguna Hills**  
**Waste & Recycling Fee Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                |                                   | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|----------------|-----------------------------------|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
|                | BEGINNING FUND BALANCE            | 9,069                       | 107,733                     | 237,341                                   | 73,591                      | 80,913                      |
| 306-000-436000 | Recycling Revenues                | 180,000                     | 391,448                     | -   | 184,322                     | 184,322                     |
| 306-000-470000 | Interest Earnings-Investments     | 4,079                       | 9,109                       | 5,500                                     | 3,000                       | 3,000                       |
|                | <b>TOTAL REVENUES</b>             | <b>184,079</b>              | <b>400,556</b>              | <b>5,500</b>                              | <b>187,322</b>              | <b>187,322</b>              |
| 306-355-700000 | Professional Services             | 85,415                      | 270,948                     | 169,250                                   | 180,000                     | 180,000                     |
|                | <b>TOTAL EXPENDITURES</b>         | <b>85,415</b>               | <b>270,948</b>              | <b>169,250</b>                            | <b>180,000</b>              | <b>180,000</b>              |
|                | <b>NET CHANGE TO FUND BALANCE</b> | <b>98,664</b>               | <b>129,608</b>              | <b>(163,750)</b>                          | <b>7,322</b>                | <b>7,322</b>                |
|                | <b>ENDING FUND BALANCE</b>        | <b>107,733</b>              | <b>237,341</b>              | <b>73,591</b>                             | <b>80,913</b>               | <b>88,235</b>               |



**City of Laguna Hills**  
**C & D Forfeited Deposits Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                |                                   | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|----------------|-----------------------------------|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
|                | BEGINNING FUND BALANCE            | 18,778                      | 33,595                      | 318,705                                   | 328,705                     | 316,705                     |
| 307-000-436000 | Recycling Revenues                | 67,871                      | 300,601                     | 100,000                                   | 80,000                      | 80,000                      |
| 307-000-470000 | Interest Earnings-Investments     | 385                         | 4,552                       | 10,000                                    | 8,000                       | 4,000                       |
|                | <b>TOTAL REVENUES</b>             | <b>68,257</b>               | <b>305,152</b>              | <b>110,000</b>                            | <b>88,000</b>               | <b>84,000</b>               |
| 307-355-622000 | Operating Supplies                | -                           | -                           | 60,000                                    | 60,000                      | 60,000                      |
| 307-355-700000 | Professional Services             | 53,439                      | 20,043                      | 40,000                                    | 40,000                      | 40,000                      |
| 307-000-790100 | Transfer Out to General Fund      | -                           | -                           | -   | -                           | 300,000                     |
|                | <b>TOTAL EXPENDITURES</b>         | <b>53,439</b>               | <b>20,043</b>               | <b>100,000</b>                            | <b>100,000</b>              | <b>400,000</b>              |
|                | <b>NET CHANGE TO FUND BALANCE</b> | <b>14,817</b>               | <b>285,110</b>              | <b>10,000</b>                             | <b>(12,000)</b>             | <b>(316,000)</b>            |
|                | <b>ENDING FUND BALANCE</b>        | <b>33,595</b>               | <b>318,705</b>              | <b>328,705</b>                            | <b>316,705</b>              | <b>705</b>                  |





**City of Laguna Hills**  
**SB 1383 Grant Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                        |                                   | <b>FY 22/23</b> | <b>FY 23/24</b> | <b>FY 24/25</b> | <b>FY 25/26</b> | <b>FY 26/27</b> |
|------------------------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                        |                                   | <b>Actuals</b>  | <b>Actuals</b>  | <b>Budget /</b> | <b>Adopted</b>  | <b>Adopted</b>  |
|                        |                                   |                 |                 | <b>Estimate</b> |                 |                 |
| BEGINNING FUND BALANCE |                                   | 44,872          | 1,028           | 87,890          | 30,390          | -               |
| 309-000-436000         | Recycling Revenues                | -               | 87,140          | -               | -               | -               |
| 309-000-470000         | Interest Earnings-Investments     | 936             | 750             | 2,500           | 500             | -               |
|                        | <b>TOTAL REVENUES</b>             | <b>936</b>      | <b>87,890</b>   | <b>2,500</b>    | <b>500</b>      | <b>-</b>        |
| 309-355-622000         | Operating Supplies                | -               | -               | -               | -               | -               |
| 309-355-700000         | Professional Services             | 44,781          | 1,028           | 60,000          | 30,890          | -               |
| 309-355-910000         | Equipment & Machinery             | -               | -               | -               | -               | -               |
|                        | <b>TOTAL EXPENDITURES</b>         | <b>44,781</b>   | <b>1,028</b>    | <b>60,000</b>   | <b>30,890</b>   | <b>-</b>        |
|                        | <b>NET CHANGE TO FUND BALANCE</b> | <b>(43,844)</b> | <b>86,862</b>   | <b>(57,500)</b> | <b>(30,390)</b> | <b>-</b>        |
|                        | <b>ENDING FUND BALANCE</b>        | <b>1,028</b>    | <b>87,890</b>   | <b>30,390</b>   | <b>-</b>        | <b>-</b>        |



**City of Laguna Hills**  
**Park In-Lieu Fee Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                        |                                   | <b>FY 22/23</b>  | <b>FY 23/24</b>  | <b>FY 24/25</b>    | <b>FY 25/26</b>  | <b>FY 26/27</b> |
|------------------------|-----------------------------------|------------------|------------------|--------------------|------------------|-----------------|
|                        |                                   | <b>Actuals</b>   | <b>Actuals</b>   | <b>Budget /</b>    | <b>Adopted</b>   | <b>Adopted</b>  |
|                        |                                   |                  |                  | <b>Estimate</b>    |                  |                 |
| BEGINNING FUND BALANCE |                                   | -                | 2,053,640        | 2,110,904          | 126,208          | 131,208         |
| 311-000-452200         | Developer Park Impact Fee         | 2,000,000        | -                | -                  | 2,000,000        | -               |
| 311-000-470000         | Interest Earnings-Investments     | 53,640           | 106,208          | 20,000             | 5,000            | 5,000           |
|                        | <b>TOTAL REVENUES</b>             | <b>2,053,640</b> | <b>106,208</b>   | <b>20,000</b>      | <b>2,005,000</b> | <b>5,000</b>    |
| 311-000-790600         | Transfers Out - Capital Imprv     | -                | 48,944           | 2,004,697          | 2,000,000        | -               |
|                        | <b>TOTAL EXPENDITURES</b>         | <b>-</b>         | <b>48,944</b>    | <b>2,004,697</b>   | <b>2,000,000</b> | <b>-</b>        |
|                        | <b>NET CHANGE TO FUND BALANCE</b> | <b>2,053,640</b> | <b>57,264</b>    | <b>(1,984,697)</b> | <b>5,000</b>     | <b>5,000</b>    |
|                        | <b>ENDING FUND BALANCE</b>        | <b>2,053,640</b> | <b>2,110,904</b> | <b>126,208</b>     | <b>131,208</b>   | <b>136,208</b>  |



**City of Laguna Hills**  
**CASp Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                |                                   | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|----------------|-----------------------------------|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
|                | BEGINNING FUND BALANCE            | 26,798                      | 31,458                      | 33,915                                    | 34,065                      | 28,565                      |
| 312-000-442000 | Building Related Permits          | 3,914                       | 3,371                       | 5,000                                     | 4,000                       | 4,000                       |
| 312-000-470000 | Interest Earnings                 | 746                         | 1,585                       | 150                                       | 500                         | 500                         |
|                | <b>TOTAL REVENUES</b>             | <b>4,660</b>                | <b>4,956</b>                | <b>5,150</b>                              | <b>4,500</b>                | <b>4,500</b>                |
| 312-000-790100 | Transfers Out-To General Fund     | -                           | -                           | -   | -                           | -                           |
| 312-225-700000 | Professional Services             | -                           | 2,499.00                    | 5,000.00                                  | 10,000                      | 10,000                      |
|                | <b>TOTAL EXPENDITURES</b>         | <b>-</b>                    | <b>2,499</b>                | <b>5,000</b>                              | <b>10,000</b>               | <b>10,000</b>               |
|                | <b>NET CHANGE TO FUND BALANCE</b> | <b>4,660</b>                | <b>2,457</b>                | <b>150</b>                                | <b>(5,500)</b>              | <b>(5,500)</b>              |
|                | <b>ENDING FUND BALANCE</b>        | <b>31,458</b>               | <b>33,915</b>               | <b>34,065</b>                             | <b>28,565</b>               | <b>23,065</b>               |



**City of Laguna Hills**  
**Water Conservation Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                        |                                   | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|------------------------|-----------------------------------|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
| BEGINNING FUND BALANCE |                                   | 343,539                     | 352,753                     | 370,996                                   | 383,996                     | 3,996                       |
| 322-000-418400         | Grants & Contributions            | -                           | -                           | -   | -                           | -                           |
| 322-000-470000         | Interest Earnings-Investments     | 9,214                       | 18,243                      | 13,000                                    | -                           | -                           |
|                        | <b>TOTAL REVENUES</b>             | <b>9,214</b>                | <b>18,243</b>               | <b>13,000</b>                             | <b>-</b>                    | <b>-</b>                    |
| 322-000-790600         | Transfer Out to CIP Fund          | -                           | -                           | -   | 380,000                     | -                           |
|                        | <b>TOTAL EXPENDITURES</b>         | <b>-</b>                    | <b>-</b>                    | <b>-</b>                                  | <b>380,000</b>              | <b>-</b>                    |
|                        | <b>NET CHANGE TO FUND BALANCE</b> | <b>9,214</b>                | <b>18,243</b>               | <b>13,000</b>                             | <b>(380,000)</b>            | <b>-</b>                    |
|                        | <b>ENDING FUND BALANCE</b>        | <b>352,753</b>              | <b>370,996</b>              | <b>383,996</b>                            | <b>3,996</b>                | <b>3,996</b>                |



**City of Laguna Hills**  
**Public Art Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                |                                   | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|----------------|-----------------------------------|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
|                | BEGINNING FUND BALANCE            | 72,180                      | 541,687                     | 569,702                                   | 135,402                     | 137,402                     |
| 401-000-418400 | Grants & Contributions            | 470,000                     | -                           | -   | -                           | -                           |
| 401-000-470000 | Interest Earnings-Investments     | 14,508                      | 28,014                      | 7,700                                     | 2,000                       | 2,000                       |
|                | <b>TOTAL REVENUES</b>             | <b>484,508</b>              | <b>28,014</b>               | <b>7,700</b>                              | <b>2,000</b>                | <b>2,000</b>                |
| 401-000-790600 | Transfers Out - Capital Imprv     | -                           | -                           | -   | -                           | -                           |
| 401-310-900000 | Public Artwork                    | 15,000                      | -                           | 442,000                                   | -                           | -                           |
|                | <b>TOTAL EXPENDITURES</b>         | <b>15,000</b>               | <b>-</b>                    | <b>442,000</b>                            | <b>-</b>                    | <b>-</b>                    |
|                | <b>NET CHANGE TO FUND BALANCE</b> | <b>469,508</b>              | <b>28,014</b>               | <b>(434,300)</b>                          | <b>2,000</b>                | <b>2,000</b>                |
|                | <b>ENDING FUND BALANCE</b>        | <b>541,687</b>              | <b>569,702</b>              | <b>135,402</b>                            | <b>137,402</b>              | <b>139,402</b>              |



**City of Laguna Hills**  
**State COPS (SLESF) Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                |                                   | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|----------------|-----------------------------------|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
|                | BEGINNING FUND BALANCE            | -                           | 88,259                      | 40,571                                    | 40,571                      | 21,571                      |
| 421-000-419001 | Allocation - State COPS Funds     | 251,430                     | 100,000                     | 150,000                                   | 150,000                     | 150,000                     |
| 421-000-470000 | Interest Earnings-Investments     | 2,829                       | 3,312                       | 1,000                                     | 1,000                       | 1,000                       |
|                | <b>TOTAL REVENUES</b>             | <b>254,259</b>              | <b>103,312</b>              | <b>151,000</b>                            | <b>151,000</b>              | <b>151,000</b>              |
| 421-000-790100 | Transfers Out-To General Fund     | 166,000                     | 151,000                     | 151,000                                   | 170,000                     | 170,000                     |
|                | <b>TOTAL EXPENDITURES</b>         | <b>166,000</b>              | <b>151,000</b>              | <b>151,000</b>                            | <b>170,000</b>              | <b>170,000</b>              |
|                | <b>NET CHANGE TO FUND BALANCE</b> | <b>88,259</b>               | <b>(47,688)</b>             | <b>-</b>                                  | <b>(19,000)</b>             | <b>(19,000)</b>             |
|                | <b>ENDING FUND BALANCE</b>        | <b>88,259</b>               | <b>40,571</b>               | <b>40,571</b>                             | <b>21,571</b>               | <b>2,571</b>                |



**City of Laguna Hills**  
**Liability Self Insurance Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                |                                   | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|----------------|-----------------------------------|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
|                | BEGINNING FUND BALANCE            | 132,455                     | 210,411                     | 161,300                                   | 161,300                     | 161,300                     |
| 451-000-490100 | Transfer In- General Fund         | 150,000                     | -                           | -   | -                           | -                           |
|                | <b>TOTAL REVENUES</b>             | <b>150,000</b>              | <b>-</b>                    | <b>-</b>                                  | <b>-</b>                    | <b>-</b>                    |
| 451-155-692000 | Claims & Settlements              | -                           | 48,444                      | -   | -                           | -                           |
| 451-155-700011 | Legal Services-Litigation         | 72,045                      | 666                         | -   | -                           | -                           |
| 451-000-790100 | Transfer Out to General Fund      | -                           | -                           | -   | -                           | 161,300                     |
|                | <b>TOTAL EXPENDITURES</b>         | <b>72,045</b>               | <b>49,110</b>               | <b>-</b>                                  | <b>-</b>                    | <b>161,300</b>              |
|                | <b>NET CHANGE TO FUND BALANCE</b> | <b>77,955</b>               | <b>(49,110)</b>             | <b>-</b>                                  | <b>-</b>                    | <b>(161,300)</b>            |
|                | <b>ENDING FUND BALANCE</b>        | <b>210,411</b>              | <b>161,300</b>              | <b>161,300</b>                            | <b>161,300</b>              | <b>-</b>                    |





**City of Laguna Hills**  
**Parks Equipment Maintenance Reserve Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                        |  | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|------------------------|--|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
| BEGINNING FUND BALANCE |  | 365,700                     | 365,700                     | 309,213                                   | 65,700                      | 65,700                      |
| 452-000-470000         | Interest Earnings - Investments        | -                           | -                           | -   | -                           | -                           |
| 452-000-490100         | Transfers In from General Fund         | -                           | -                           | -   | -                           | -                           |
|                        | <b>TOTAL REVENUES</b>                  | -                           | -                           | -   | -                           | -                           |
| 452-000-790600         | Transfers Out to Capital Improvement P | -                           | 56,487                      | 243,513                                   | -                           | -                           |
|                        | <b>TOTAL EXPENDITURES</b>              | -                           | <b>56,487</b>               | <b>243,513</b>                            | -                           | -                           |
|                        | <b>NET CHANGE TO FUND BALANCE</b>      | -                           | <b>(56,487)</b>             | <b>(243,513)</b>                          | -                           | -                           |
|                        | <b>ENDING FUND BALANCE</b>             | <b>365,700</b>              | <b>309,213</b>              | <b>65,700</b>                             | <b>65,700</b>               | <b>65,700</b>               |



**City of Laguna Hills**  
**Sports Complex Equipment Maintenance Reserve Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                        |                                   | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|------------------------|-----------------------------------|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
| BEGINNING FUND BALANCE |                                   | 120,000                     | 120,000                     | 87,144                                    | 20,000                      | 20,000                      |
| 454-000-470000         | Interest Earnings-Investments     | -                           | -                           | -   | -                           | -                           |
| 454-000-490100         | Transfer In- General Fund         | -                           | -                           | -   | -                           | -                           |
|                        | <b>TOTAL REVENUES</b>             | -                           | -                           | -   | -                           | -                           |
| 454-000-790600         | Transfers Out to Capital Improv.  | -                           | 32,856                      | 67,144                                    | -                           | -                           |
|                        | <b>TOTAL EXPENDITURES</b>         | -                           | <b>32,856</b>               | <b>67,144</b>                             | -                           | -                           |
|                        | <b>NET CHANGE TO FUND BALANCE</b> | -                           | <b>(32,856)</b>             | <b>(67,144)</b>                           | -                           | -                           |
|                        | <b>ENDING FUND BALANCE</b>        | <b>120,000</b>              | <b>87,144</b>               | <b>20,000</b>                             | <b>20,000</b>               | <b>20,000</b>               |



**City of Laguna Hills**  
**Community Center Equipment Maintenance Reserve Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                        |  | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|------------------------|--|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
| BEGINNING FUND BALANCE |  | 120,000                     | 120,000                     | 102,205                                   | 15,100                      | 15,100                      |
| 455-000-470000         | Interest Earnings-Investments          | -                           | -                           | -   | -                           | -                           |
| 455-000-490100         | Transfer In- General Fund              | -                           | -                           | -   | -                           | -                           |
|                        | <b>TOTAL REVENUES</b>                  | -                           | -                           | -   | -                           | -                           |
| 455-000-790600         | Transfers Out to Capital Improvement P | -                           | 17,795                      | 87,105                                    | -                           | -                           |
|                        | <b>TOTAL EXPENDITURES</b>              | -                           | <b>17,795</b>               | <b>87,105</b>                             | -                           | -                           |
|                        | <b>NET CHANGE TO FUND BALANCE</b>      | -                           | <b>(17,795)</b>             | <b>(87,105)</b>                           | -                           | -                           |
|                        | <b>ENDING FUND BALANCE</b>             | <b>120,000</b>              | <b>102,205</b>              | <b>15,100</b>                             | <b>15,100</b>               | <b>15,100</b>               |



**City of Laguna Hills**  
**Storm Drain / Slope Repair Reserve Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                        |  | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|------------------------|--|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
| BEGINNING FUND BALANCE |  | 31,771                      | 31,771                      | 31,771                                    | -                           | -                           |
| 456-000-470000         | Interest Earnings-Investments          | -                           | -                           | -   | -                           | -                           |
| 456-000-490100         | Transfer In- General Fund              | -                           | -                           | -   | -                           | -                           |
|                        | <b>TOTAL REVENUES</b>                  | -                           | -                           | -   | -                           | -                           |
| 456-000-790600         | Transfers Out to Capital Improvement P | -                           | -                           | 31,771                                    | -                           | -                           |
|                        | <b>TOTAL EXPENDITURES</b>              | -                           | -                           | <b>31,771</b>                             | -                           | -                           |
|                        | <b>NET CHANGE TO FUND BALANCE</b>      | -                           | -                           | <b>(31,771)</b>                           | -                           | -                           |
|                        | <b>ENDING FUND BALANCE</b>             | <b>31,771</b>               | <b>31,771</b>               | -   | -                           | -                           |



**City of Laguna Hills**  
**Capital Improvement Project Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                                   |  | <b>FY 22/23</b> | <b>FY 23/24</b>  | <b>FY 24/25</b>   | <b>FY 25/26</b>  | <b>FY 26/27</b>  |
|-----------------------------------|--|-----------------|------------------|-------------------|------------------|------------------|
|                                   |  | <b>Actuals</b>  | <b>Actuals</b>   | <b>Budget /</b>   | <b>Adopted</b>   | <b>Adopted</b>   |
|                                   |  |                 |                  | <b>Estimate</b>   |                  |                  |
| <b>BEGINNING FUND BALANCE</b>     |  | -               | -                | -                 | -                | -                |
| 600-000-490100                    | Transfers In from General Fund           | 911,752         | 563,267          | 4,719,507         | 1,350,000        | 5,713,000        |
| 600-000-490210                    | Transfers In from Gas Tax (HUTA) Fund    | -               | 486,275          | 1,574,312         | 1,480,000        | 150,000          |
| 600-000-490211                    | Transfers In from Gas Tax (RMRA) Fund    | -               | 85,343           | 1,300,000         | 1,300,000        | -                |
| 600-000-490212                    | Transfers In from Measure M2 Fund        | -               | 200,000          | 200,000           | 3,092,745        | 2,640,000        |
| 600-000-490301                    | Transfers In from CARITS Road Fee Prog   | -               | 1,457            | 1,278,544         | -                | -                |
| 600-000-490302                    | Transfers In from CDBG Grant Fund        | -               | -                | 275,000           | 250,000          | 250,000          |
| 600-000-490311                    | Transfers In from Quimby Act Park In-Li  | -               | 48,944           | 2,004,697         | 2,000,000        | -                |
| 600-000-490322                    | Transfers In from Water Conservation F   | -               | -                | -                 | 380,000          | -                |
| 600-000-490452                    | Transfers In from Parks Equipment Mai    | -               | 56,487           | 243,513           | -                | -                |
| 600-000-490454                    | Transfers In from Sports Complex Equip   | -               | 32,856           | 67,144            | -                | -                |
| 600-000-490455                    | Transfers In from Community Center Eq    | -               | 17,795           | 87,105            | -                | -                |
| 600-000-490456                    | Transfers In from Storm Drains / Slope F | -               | -                | 31,771            | -                | -                |
| <b>TOTAL REVENUES</b>             |  | <b>911,752</b>  | <b>1,492,423</b> | <b>11,781,593</b> | <b>9,852,745</b> | <b>8,753,000</b> |
| 600-251-950101                    | Annual Street Maintenance                | -               | -                | -                 | 2,500,000        | -                |
| 600-251-950104                    | Paseo De Valencia Pavement Rehab         | -               | 111,031          | 4,685,319         | -                | -                |
| 600-251-950106                    | Sidewalk Repairs                         | -               | 670,785          | 169,215           | 150,000          | 150,000          |
| 600-251-950109                    | La Paz Road Pavement Rehab               | -               | 46,937           | 1,403,063         | -                | -                |
| 600-251-950113                    | Citywide Street Name Sign Replacemen     | -               | -                | -                 | 260,000          | -                |
| 600-251-950153                    | Illuminated Street Name Signs Replacem   | -               | -                | 125,000           | -                | -                |
| 600-251-950168                    | Traffic Signal Improvements Coordinati   | 61,428          | 1,457            | 1,278,544         | 3,092,745        | -                |
| 600-251-950170                    | Access Ramps                             | -               | -                | 100,000           | 300,000          | 300,000          |
| 600-251-950180                    | Santa Maria Avenue Rehab                 | -               | -                | -                 | 130,000          | -                |
| 600-251-950191                    | PDV Active Transportation Enhancemer     | -               | -                | -                 | 140,000          | 7,060,000        |
| 600-252-950237                    | Parks Refurbishment                      | 22,842          | 266,987          | -                 | -                | -                |
| 600-252-950238                    | Community Center & Sports Field Renov    | 212,176         | -                | -                 | -                | -                |
| 600-252-950241                    | General Park Renovations                 | -               | 48,944           | 2,248,210         | 2,000,000        | -                |
| 600-253-950303                    | Moulton Median Refuge Turn Lane          | -               | -                | -                 | 225,000          | -                |
| 600-253-950309                    | LH Drive Median Landscape Improv.        | -               | -                | -                 | 380,000          | -                |
| 600-253-950318                    | Alicia Pkwy and PDV Reader Board         | -               | -                | 525,000           | -                | -                |
| 600-254-950403                    | Storm Drains / Slope Repairs             | -               | -                | 142,701           | -                | -                |
| 600-254-950410                    | NPDES Permit & Fees                      | 155,813         | -                | -                 | -                | -                |
| 600-254-950412                    | Water Quality Improvements               | 249,975         | 250,000          | 250,000           | -                | 250,000          |
| 600-254-950414                    | Ridge Route Bioswale                     | -               | -                | -                 | -                | 550,000          |
| 600-255-950505                    | Civic Center Improvements                | 148,600         | 52,768           | 519,507           | -                | -                |
| 600-255-950510                    | 3/5 Marines Art Installation             | -               | -                | -                 | 200,000          | -                |
| 600-255-950513                    | Community Center Renovation              | -               | 10,660           | 267,890           | -                | 443,000          |
| 600-255-950514                    | Sports Complex Renovations               | -               | 32,856           | 67,144            | 175,000          | -                |
| 600-255-950518                    | Automated License Plate Readers          | 56,000          | -                | -                 | -                | -                |
| 600-255-950520                    | Community Center Electrical Upgrades     | -               | -                | -                 | 300,000          | -                |
| 600-256-950622                    | Luna Bonita Slope Renovation             | 4,919           | -                | -                 | -                | -                |
| <b>TOTAL EXPENDITURES</b>         |  | <b>911,752</b>  | <b>1,492,423</b> | <b>11,781,593</b> | <b>9,852,745</b> | <b>8,753,000</b> |
| <b>NET CHANGE TO FUND BALANCE</b> |  | -               | -                | -                 | -                | -                |
| <b>ENDING FUND BALANCE</b>        |  | -               | -                | -                 | -                | -                |



**City of Laguna Hills**  
**Debt Service Fund**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                |                                   | <b>FY 22/23<br/>Actuals</b> | <b>FY 23/24<br/>Actuals</b> | <b>FY 24/25<br/>Budget /<br/>Estimate</b> | <b>FY 25/26<br/>Adopted</b> | <b>FY 26/27<br/>Adopted</b> |
|----------------|-----------------------------------|-----------------------------|-----------------------------|---|-----------------------------|-----------------------------|
|                | BEGINNING FUND BALANCE            | 1,787,496                   | 1,472,834                   | 1,154,332                                 | -                           | -                           |
| 650-000-470000 | Interest Earnings - Investments   | 74,719                      | 66,118                      | 10,000                                    | -                           | -                           |
| 650-000-490100 | Transfers In from General Fund    | 2,041                       | 2,141                       | -   | -                           | -                           |
|                | <b>TOTAL REVENUES</b>             | <b>76,759</b>               | <b>68,258</b>               | <b>10,000</b>                             | <b>-</b>                    | <b>-</b>                    |
| 650-000-680000 | Interest Expense                  | 44,381                      | 30,581                      | 15,938                                    | -                           | -                           |
| 650-000-681000 | Principal                         | 345,000                     | 355,000                     | 375,000                                   | -                           | -                           |
| 650-000-790100 | Transfers Out to General Fund     | -                           | -                           | 771,353                                   | -                           | -                           |
| 650-000-791000 | Other Financing Uses              | 2,041                       | 1,178                       | 2,041                                     | -                           | -                           |
|                | <b>TOTAL EXPENDITURES</b>         | <b>391,422</b>              | <b>386,759</b>              | <b>1,164,332</b>                          | <b>-</b>                    | <b>-</b>                    |
|                | <b>NET CHANGE TO FUND BALANCE</b> | <b>(314,663)</b>            | <b>(318,501)</b>            | <b>(1,154,332)</b>                        | <b>-</b>                    | <b>-</b>                    |
|                | <b>ENDING FUND BALANCE</b>        | <b>1,472,834</b>            | <b>1,154,332</b>            | <b>-</b>                                  | <b>-</b>                    | <b>-</b>                    |



**City of Laguna Hills**  
**Enterprise Fund - Civic Center**  
**For Fiscal Years 2025/2026 & 2026/2027**

|                               |   | <b>FY 22/23</b>  | <b>FY 23/24</b>  | <b>FY 24/25</b>  | <b>FY 25/26</b>  | <b>FY 26/27</b>  |
|-------------------------------|---|------------------|------------------|------------------|------------------|------------------|
|                               |   | <b>Actuals</b>   | <b>Actuals</b>   | <b>Budget /</b>  | <b>Adopted</b>   | <b>Adopted</b>   |
|                               |   |                  |                  | <b>Estimate</b>  |                  |                  |
| <b>BEGINNING FUND BALANCE</b> |   | 5,768,385        | 5,205,597        | 4,796,096        | 4,183,233        | 4,183,233        |
| 800-000-455001                | Rental Fees                             | 1,224,370        | 1,285,411        | 1,266,550        |                  |                  |
| 800-000-455003                | CAM Revenues                            | 143,048          | 167,026          | 168,514          |                  |                  |
| 800-000-455005                | Late Revenue Fee                        | 1,142            | 77               | -                |                  |                  |
| 800-000-455008                | Contra Rent Revenue                     | (549,965)        | (549,965)        | (549,965)        |                  |                  |
| 800-000-455010                | Contra CAM Revenue                      | (124,180)        | (157,820)        | (117,079)        |                  |                  |
| 800-000-455011                | CAM Rec Revenue                         | 22,835           | 57,275           | -                |                  |                  |
| 800-000-455012                | GASB 87 - Lease Clearing Revenue        | (263,781)        | (450,830)        | -                |                  |                  |
| 800-000-455015                | GASB 87 - Lease Revenue                 | 249,444          | 419,312          | -                |                  |                  |
| 800-000-458000                | Other Current Service Fees              | (141)            | 385              | -                |                  |                  |
| 800-000-458001                | EV Charging Station Service Charges     | 6,510            | 11,395           | -                |                  |                  |
| 800-000-470000                | Interest Earnings - Investments         | 129              | 71               | -                |                  |                  |
| 800-000-470010                | GASB 87 - Interest Revenue              | 45,631           | 51,820           | -                |                  |                  |
| 800-000-490100                | Transfers In from General Fund          | 100,000          | 129,125          | -                |                  |                  |
|                               | <b>TOTAL REVENUES</b>                   | <b>855,043</b>   | <b>963,282</b>   | <b>768,020</b>   | <b>-</b>         | <b>-</b>         |
| 800-000-696100                | Direct/Operating Expenses               | 804,322          | 721,696          | 735,019          |                  |                  |
| 800-000-696101                | Other Expenses - Admin & Other Indirect | 27,529           | 59,291           | 45,864           |                  |                  |
| 800-000-696102                | Depreciation Expense                    | 585,981          | 591,796          | 600,000          |                  |                  |
|                               | <b>TOTAL EXPENDITURES</b>               | <b>1,417,832</b> | <b>1,372,782</b> | <b>1,380,883</b> | <b>-</b>         | <b>-</b>         |
|                               | <b>NET CHANGE TO FUND BALANCE</b>       | <b>(562,789)</b> | <b>(409,500)</b> | <b>(612,863)</b> | <b>-</b>         | <b>-</b>         |
|                               | <b>ENDING FUND BALANCE</b>              | <b>5,205,597</b> | <b>4,796,096</b> | <b>4,183,233</b> | <b>4,183,233</b> | <b>4,183,233</b> |

*Note: The budget for the Civic Center is produced in conjunction with Essex Management and the Public Works department. This fund's budget is adopted separately on an annual basis; as such, the FY 25/26 budget will be updated when approved by the City Council in June 2025.*

*Note: This fund is classified as an Enterprise Fund, and uses a full-accrual method of accounting. This means that the Fund Balance above includes the value of the civic center land and building, and is not available to be spent.*





**Fiscal Years**  
**2025/2026 & 2026/2027**  
**Capital Improvement Program**

| #              | Project Name                                 | Estimated<br>7 Year Cost | Funding Source                       | Carryover | FY 25-26  | FY 26-27 | FY 27-28  | FY 28-29 | FY 29-30  | FY 30-31 | Future    |
|----------------|--|--------------------------|--------------------------------------|-----------|-----------|----------|-----------|----------|-----------|----------|-----------|
| 600-251-950101 | Citywide Local Street Rehabilitation Project | \$ 11,200,000            | Gas Tax - HUTA<br>Gas Tax - SB1 RMRA | -         | 1,200,000 | -        | 1,600,000 | -        | 1,600,000 | -        | 1,600,000 |
|                |  |                          |                                      | -         | 1,300,000 | -        | 1,300,000 | -        | 1,300,000 | -        | 1,300,000 |
|                |  |                          | Total                                | -         | 2,500,000 | -        | 2,900,000 | -        | 2,900,000 | -        | 2,900,000 |

Project description: The City's biennial street rehabilitation project.  
For FY 25-26, select streets within Zones A&D and Zones C&E will be addressed (\$2,500,000)  
For FY 27-28, select streets within Zones B&F, plus Moulton Parkway between SR-73 and Bridge (near Indian Hill Lane) will be addressed.

|                |                                  |            |                |         |         |         |   |   |   |   |   |
|----------------|----------------------------------|------------|----------------|---------|---------|---------|---|---|---|---|---|
| 600-251-950106 | Citywide Concrete Repair Project | \$ 466,014 | Gas Tax - HUTA | 166,014 | 150,000 | 150,000 | - | - | - | - | - |
|                |                                  |            |                | -       | -       | -       | - | - | - | - | - |
|                |                                  |            | Total          | 166,014 | 150,000 | 150,000 | - | - | - | - | - |

Project description: Replacement of sidewalk panels, curb and gutter, and curb ramps as the identified by City staff on an annual basis.  
\$75,000 for Sidewalk and Transverse (curb and gutter elevations relative to sidewalk) Survey in FY 25-26 in Zones A & D, and FY 26-27 in Zones C & E.

|                |   |              |                            |   |   |   |           |   |   |   |   |
|----------------|---|--------------|----------------------------|---|---|---|-----------|---|---|---|---|
| 600-251-950182 | Avenida de la Carlota Pavement Rehabilitation | \$ 1,500,000 | General Fund<br>OCTA Funds | - | - | - | 1,200,000 | - | - | - | - |
|                |   |              |                            | - | - | - | 300,000   | - | - | - | - |
|                |   |              | Total                      | - | - | - | 1,500,000 | - | - | - | - |

Project description: Proposed project to overlay Avenida de la Carlota between Lake Forest Drive and Los Alisos Boulevard. Timing dependent on Village at Laguna Hills project. Developer has been previously conditioned to overlay the roadway, but after the project is done. This project was identified in the City's 2022 Pavement Management Plan, but was deferred to the VALH project.

|                |   |              |              |   |   |   |           |   |   |   |   |
|----------------|---|--------------|--------------|---|---|---|-----------|---|---|---|---|
| 600-251-950183 | Moulton Parkway Pavement Rehabilitation | \$ 2,500,000 | General Fund | - | - | - | 2,500,000 | - | - | - | - |
|                |   |              |              | - | - | - | -         | - | - | - | - |
|                |   |              | Total        | - | - | - | 2,500,000 | - | - | - | - |

Project description: Proposed project to overlay Moulton Parkway from south City limit to Glenwood. This project was previously identified in the City's 2022 Pavement Management Plan, but was deferred due to lack of funding.

|                |                                     |              |              |   |   |   |   |   |           |   |   |
|----------------|-------------------------------------|--------------|--------------|---|---|---|---|---|-----------|---|---|
| 600-251-950185 | La Paz Road Pavement Rehabilitation | \$ 1,350,000 | General Fund | - | - | - | - | - | 1,350,000 | - | - |
|                |                                     |              |              | - | - | - | - | - | -         | - | - |
|                |                                     |              | Total        | - | - | - | - | - | 1,350,000 | - | - |

Project description: Proposed project to overlay La Paz Road from I-5 to Alameda. This project was previously identified in the City's 2024 Pavement Management Plan.

|                |                                   |            |                |   |         |   |   |   |   |   |   |
|----------------|-----------------------------------|------------|----------------|---|---------|---|---|---|---|---|---|
| 600-251-950180 | Santa Maria Avenue Rehabilitation | \$ 130,000 | Gas Tax - HUTA | - | 130,000 | - | - | - | - | - | - |
|----------------|-----------------------------------|------------|----------------|---|---------|---|---|---|---|---|---|

Project description: Repaving eastbound Santa Maria Avenue, in conjunction with the City of Laguna Woods.

|                |              |              |                            |   |         |         |         |         |         |         |         |
|----------------|--------------|--------------|----------------------------|---|---------|---------|---------|---------|---------|---------|---------|
| 600-251-950170 | Access Ramps | \$ 2,100,000 | CDBG Funds<br>General Fund | - | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
|                |              |              |                            | - | 50,000  | 50,000  | 50,000  | 50,000  | 50,000  | 50,000  | 50,000  |
|                |              |              | Total                      | - | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |

Project description: \$250,000 CDBG Grant for Construction; \$50,000 for Design and Construction Management

|                |  |            |              |         |   |   |   |   |   |   |   |
|----------------|--|------------|--------------|---------|---|---|---|---|---|---|---|
| 600-251-950153 | Internally Illuminated Street Name Sign Replacements | \$ 125,000 | General Fund | 125,000 | - | - | - | - | - | - | - |
|                |  |            |              | -       | - | - | - | - | - | - | - |
|                |  |            | Total        | 125,000 | - | - | - | - | - | - | - |

Project description: Replacement of green street name signs at signalized intersections with white lettering on black background, non-illuminated street name signs.

|                |  |            |              |   |         |   |   |   |   |   |   |
|----------------|--|------------|--------------|---|---------|---|---|---|---|---|---|
| 600-251-950113 | Citywide Street Name Sign Replacements | \$ 260,000 | General Fund | - | 260,000 | - | - | - | - | - | - |
|                |  |            |              | - | -       | - | - | - | - | - | - |
|                |  |            | Total        | - | 260,000 | - | - | - | - | - | - |

Project description: Replacement of non-illuminated, pole-mounted street name signs throughout the City at the recommendation of the ECBC.

|                           |   |              |                               |         |         |   |   |   |   |   |   |
|---------------------------|---|--------------|-------------------------------|---------|---------|---|---|---|---|---|---|
| 600-251-950168<br>(168-L) | Moulton Parkway - Paseo de Valencia Confluence Bypass | \$ 1,218,519 | Measure M Project P<br>CARITS | -       | 974,199 | - | - | - | - | - | - |
|                           |   |              |                               | 244,320 | -       | - | - | - | - | - | - |
|                           |   |              | Total                         | 244,320 | 974,199 | - | - | - | - | - | - |

Project description: Traffic signal system improvements, including: fiber optic interconnect, battery backup, controller, PTZ cameras

|                           |  |            |                               |              |         |   |   |   |   |   |   |
|---------------------------|--|------------|-------------------------------|--------------|---------|---|---|---|---|---|---|
| 600-251-950168<br>(168-M) | Alicia Parkway Regional Traffic Signal Synchronization Project | \$ 829,434 | Measure M Project P<br>CARITS | -<br>165,887 | 663,547 | - | - | - | - | - | - |
| Total                     |  |            |                               | 165,887      | 663,547 | - | - | - | - | - | - |

Project description: Traffic signal system improvements, including: fiber optic interconnect, battery backup, controller, PTZ cameras

|                           |   |            |                               |              |         |   |   |   |   |   |   |
|---------------------------|---|------------|-------------------------------|--------------|---------|---|---|---|---|---|---|
| 600-251-950168<br>(168-N) | Avenida de la Carlota Regional Traffic Signal Synchronization | \$ 749,995 | Measure M Project P<br>CARITS | -<br>149,999 | 599,996 | - | - | - | - | - | - |
| Total                     |   |            |                               | 149,999      | 599,996 | - | - | - | - | - | - |

Project description: Traffic signal system improvements, including: fiber optic interconnect, battery backup, controller, PTZ cameras

|                           |  |            |                               |             |         |   |   |   |   |   |   |
|---------------------------|--|------------|-------------------------------|-------------|---------|---|---|---|---|---|---|
| 600-251-950168<br>(168-O) | Cabot Road Regional Traffic Signal Synchronization Project (RTSSP) | \$ 476,643 | Measure M Project P<br>CARITS | -<br>95,329 | 381,314 | - | - | - | - | - | - |
| Total                     |  |            |                               | 95,329      | 381,314 | - | - | - | - | - | - |

Project description: Traffic signal system improvements, including: fiber optic interconnect, battery backup, controller, PTZ cameras

|                           |   |            |                               |              |         |   |   |   |   |   |   |
|---------------------------|---|------------|-------------------------------|--------------|---------|---|---|---|---|---|---|
| 600-251-950168<br>(168-P) | La Paz Road Regional Traffic Signal Synchronization Project (RTSSP) | \$ 592,111 | Measure M Project P<br>CARITS | -<br>118,422 | 473,689 | - | - | - | - | - | - |
| Total                     |   |            |                               | 118,422      | 473,689 | - | - | - | - | - | - |

Project description: Traffic signal system improvements, including: fiber optic interconnect, battery backup, controller, PTZ cameras

|                |  |            |                               |              |   |   |   |   |   |   |   |
|----------------|--|------------|-------------------------------|--------------|---|---|---|---|---|---|---|
| 600-251-950168 | Traffic Signal Improvements Coordination | \$ 426,043 | Measure M Project P<br>CARITS | -<br>426,043 | - | - | - | - | - | - | - |
| Total          |  |            |                               | 426,043      | - | - | - | - | - | - | - |

Project description: Placeholder for matching funds for yet-to-be-developed traffic signal improvement projects funded by Measure M2 RTSSP (Project P), which may include Oso Parkway, Lake Forest Drive, and Moulton Parkway. Carryover represents amount available that is not earmarked for other projects.

|                |  |              |   |             |                                 |           |   |   |   |   |   |
|----------------|--|--------------|---|-------------|---------------------------------|-----------|---|---|---|---|---|
| 600-251-950191 | Paseo de Valencia Active Transportation Enhancements | \$ 7,200,000 | Federal Funding<br>Measure M Env. Cleanup<br>General Fund | -<br>-<br>- | 140,000<br>2,000,000<br>200,000 | 4,860,000 | - | - | - | - | - |
| Total          |  |              |   | -           | 140,000                         | 7,060,000 | - | - | - | - | - |

Project description: Project for constructing Class IV Bikeway on Paseo de Valencia and Cabot Road, new parking and drop off zone in front of Valencia Elementary, new medians and parkway areas, traffic signal improvements at La Paz/Paseo de Valencia.

|                |                              |           |              |        |   |   |   |   |   |   |   |
|----------------|------------------------------|-----------|--------------|--------|---|---|---|---|---|---|---|
| 600-254-950403 | Storm Drains / Slope Repairs | \$ 29,097 | General Fund | 29,097 | - | - | - | - | - | - | - |
| Total          |                              |           |              | 29,097 | - | - | - | - | - | - | - |

Project description: Carryover funds for addressing any storm drain or slope repairs that arise.

|                |  |              |                  |           |           |   |   |   |   |   |   |
|----------------|--|--------------|------------------|-----------|-----------|---|---|---|---|---|---|
| 600-252-950241 | Park Rehabilitation Projects (Cabot, El Conejo, MacKenzie, San Remo, Veeh Ranch) | \$ 4,000,000 | Quimby Act Funds | 2,000,000 | 2,000,000 | - | - | - | - | - | - |
| Total          |  |              |                  | 2,000,000 | 2,000,000 | - | - | - | - | - | - |

Project description: Playground renovation and other identified improvements for Cabot, El Conejo, MacKenzie, San Remo, Veeh Ranch Parks.

|                |                                       |            |              |   |   |         |   |   |   |   |   |
|----------------|---------------------------------------|------------|--------------|---|---|---------|---|---|---|---|---|
| 600-252-950244 | Replacement of Park Signage (9 Parks) | \$ 150,000 | General Fund | - | - | 150,000 | - | - | - | - | - |
| Total          |                                       |            |              | - | - | 150,000 | - | - | - | - | - |

Project description: Replacement of park signage at 9 City parks to match the anticipated new signage in CIP 241.

|                |                        |            |              |   |         |   |   |   |   |   |   |
|----------------|------------------------|------------|--------------|---|---------|---|---|---|---|---|---|
| 600-253-950303 | Moulton Median Islands | \$ 225,000 | General Fund | - | 225,000 | - | - | - | - | - | - |
| Total          |                        |            |              | - | 225,000 | - | - | - | - | - | - |

Project description: Request is for construction of a refuge lane at Mandeville and Moulton Parkway.

|  |  |    |         |              |         |         |   |   |   |   |   |   |
|--|--|----|---------|--------------|---------|---------|---|---|---|---|---|---|
| 600-253-950318   | Electronic Message Board at Alicia/Paseo de Valencia | \$ | 525,000 | General Fund | 525,000 | -       | - | - | - | - | - | - |
|  |  |    |         |              | Total   | 525,000 | - | - | - | - | - | - |
| Project description: Construction of a new electronic message board at Alicia Parkway and Paseo de Valencia. |  |    |         |              |         |         |   |   |   |   |   |   |

|   |  |    |         |                                    |       |         |         |   |   |   |   |   |
|---|--|----|---------|------------------------------------|-------|---------|---------|---|---|---|---|---|
| 600-253-950309  | Laguna Hills Drive Median Landscape Improvements | \$ | 380,000 | MNWD Reimbursement Ft General Fund | -     | 380,000 | -       | - | - | - | - | - |
|   |  |    |         |                                    | Total | -       | 380,000 | - | - | - | - | - |
| Project description: Installation of irrigation and landscaping within the unimproved median island on Laguna Hills Drive near Paseo de Valencia. |  |    |         |                                    |       |         |         |   |   |   |   |   |

|   |                                    |    |           |              |                         |   |   |         |           |   |   |   |
|---|------------------------------------|----|-----------|--------------|-------------------------|---|---|---------|-----------|---|---|---|
| 600-254-950413  | Clarington Park Bioswale (CIP 413) | \$ | 1,114,000 | General Fund | -                       | - | - | 486,000 | -         | - | - | - |
|   |                                    |    |           |              | MWDOC Turf Rebate Prog  | - | - | -       | 28,000    | - | - | - |
|   |                                    |    |           |              | Measure M2 - Comp. Gran | - | - | -       | 600,000   | - | - | - |
|   |                                    |    |           |              | Total                   | - | - | -       | 1,114,000 | - | - | - |
| Project description: Construction of a new bio-swale on the perimeter of Clarington Park. |                                    |    |           |              |                         |   |   |         |           |   |   |   |

|   |                                      |    |         |              |                         |   |         |         |   |   |   |   |
|---|--------------------------------------|----|---------|--------------|-------------------------|---|---------|---------|---|---|---|---|
| 600-254-950414  | Ridge Route Drive Bioswale (CIP 414) | \$ | 550,000 | General Fund | -                       | - | 110,000 | -       | - | - | - | - |
|   |                                      |    |         |              | MWDOC Turf Rebate Prog  | - | -       | -       | - | - | - | - |
|   |                                      |    |         |              | Measure M2 - Comp. Gran | - | -       | 440,000 | - | - | - | - |
|   |                                      |    |         |              | Total                   | - | -       | 550,000 | - | - | - | - |
| Project description: Construction of a new bio-swale within unimproved right-of-way on Ridge Route Drive west of Santa Vittoria in the open space area. |                                      |    |         |              |                         |   |         |         |   |   |   |   |

|  |                            |    |         |              |                         |   |        |         |        |         |   |   |
|--|----------------------------|----|---------|--------------|-------------------------|---|--------|---------|--------|---------|---|---|
| 600-254-950412   | Water Quality Improvements | \$ | 500,000 | General Fund | -                       | - | 50,000 | -       | 50,000 | -       | - | - |
|  |                            |    |         |              | MWDOC Turf Rebate Prog  | - | -      | -       | -      | -       | - | - |
|  |                            |    |         |              | Measure M2 - Comp. Gran | - | -      | 200,000 | -      | 200,000 | - | - |
|  |                            |    |         |              | Total                   | - | -      | 250,000 | -      | 250,000 | - | - |
| Project description: Placeholder for future ECP grant application for catch basin debris screens and pipe connector screens. |                            |    |         |              |                         |   |        |         |        |         |   |   |

|  |                           |    |         |              |         |         |   |   |   |   |   |   |
|--|---------------------------|----|---------|--------------|---------|---------|---|---|---|---|---|---|
| 600-255-950505   | Civic Center Improvements | \$ | 210,000 | General Fund | 210,000 | -       | - | - | - | - | - | - |
|  |                           |    |         |              | Total   | 210,000 | - | - | - | - | - | - |
| Project description: Carpeting, paint, wallpaper, plumbing upgrades, stucco repairs at Civic Center. |                           |    |         |              |         |         |   |   |   |   |   |   |

|  |  |    |         |              |       |         |         |   |   |   |   |   |
|--|--|----|---------|--------------|-------|---------|---------|---|---|---|---|---|
| 600-255-950510   | 3/5 Marines Art Installation at the Civic Center | \$ | 200,000 | General Fund | -     | 200,000 | -       | - | - | - | - | - |
|  |  |    |         |              | Total | -       | 200,000 | - | - | - | - | - |
| Project description: Associated costs with the installation of 3/5 Marines art installation at the Civic Center. |  |    |         |              |       |         |         |   |   |   |   |   |

|   |                              |    |         |              |        |         |   |         |   |   |   |   |
|---|------------------------------|----|---------|--------------|--------|---------|---|---------|---|---|---|---|
| 600-255-950513  | Community Center Renovations | \$ | 500,000 | General Fund | 57,000 | 443,000 | - | -       | - | - | - | - |
|   |                              |    |         |              | Total  | 57,000  | - | 443,000 | - | - | - | - |
| Project description: Carpeting on second floor and tower room, and stairways (\$170k)<br>Paint (\$120k)<br>Wallpaper (\$150k) |                              |    |         |              |        |         |   |         |   |   |   |   |

|   |                                      |    |         |              |       |         |         |   |   |   |   |   |
|---|--------------------------------------|----|---------|--------------|-------|---------|---------|---|---|---|---|---|
| 600-255-950520  | Community Center Electrical Upgrades | \$ | 300,000 | General Fund | -     | 300,000 | -       | - | - | - | - | - |
|   |                                      |    |         |              | Total | -       | 300,000 | - | - | - | - | - |
| Project description: Installation of new pathway lighting, replacement of switchgear, replacement and/or leveling of Christy boxes to prevent shorting or electrical fires. |                                      |    |         |              |       |         |         |   |   |   |   |   |

|                |  |    |         |              |       |   |   |         |         |   |   |   |
|----------------|--|----|---------|--------------|-------|---|---|---------|---------|---|---|---|
| 600-255-950540 | Public Works Corporation Yard/Storage Facility | \$ | 750,000 | General Fund | -     | - | - | 750,000 | -       | - | - | - |
|                |  |    |         |              | Total | - | - | -       | 750,000 | - | - | - |

Project description: Construction of a new corporation yard at Aliso Hills Drive and Alicia Parkway. Concept includes construction of a barn and paved driveway.

|                |                            |    |         |              |        |         |   |   |   |   |   |   |
|----------------|----------------------------|----|---------|--------------|--------|---------|---|---|---|---|---|---|
| 600-255-950514 | Sports Complex Renovations | \$ | 242,000 | General Fund | 67,000 | 175,000 | - | - | - | - | - | - |
|                |                            |    |         |              | -      | -       | - | - | - | - | - | - |
|                |                            |    |         | Total        | 67,000 | 175,000 | - | - | - | - | - | - |

Project description: Installation of pickleball court in lieu of existing roller hockey rink.

**Grand Totals** \$ 40,798,856 4,379,111 9,852,745 8,753,000 9,214,000 550,000 4,550,000 300,000 3,200,000

\$ 40,798,856

\$ -

|                         |           |           |           |           |         |           |         |           |
|-------------------------|-----------|-----------|-----------|-----------|---------|-----------|---------|-----------|
| General Fund            | 1,013,097 | 1,210,000 | 853,000   | 5,136,000 | 100,000 | 1,400,000 | 50,000  | 50,000    |
| Gas Tax - HUTA          | 166,014   | 1,480,000 | 150,000   | 1,600,000 | -       | 1,600,000 | -       | 1,600,000 |
| Gas Tax - RMRA          | -         | 1,300,000 | -         | 1,300,000 | -       | 1,300,000 | -       | 1,300,000 |
| Measure M - Comp. Grant | -         | 3,092,745 | 2,640,000 | 600,000   | 200,000 | -         | -       | -         |
| CDBG                    | -         | 250,000   | 250,000   | 250,000   | 250,000 | 250,000   | 250,000 | 250,000   |
| CARITS                  | 1,200,000 | -         | -         | -         | -       | -         | -       | -         |
| MWDOC Turf Rebate Prog  | -         | -         | -         | 28,000    | -       | -         | -       | -         |
| MNWD Reimbursement Fi   | -         | 380,000   | -         | -         | -       | -         | -       | -         |
| Quimby Act Funds        | 2,000,000 | 2,000,000 | -         | -         | -       | -         | -       | -         |
| Federal Funding         | -         | 140,000   | 4,860,000 | -         | -       | -         | -       | -         |
| OCTA Funds              | -         | -         | -         | 300,000   | -       | -         | -       | -         |
| Total                   | 4,379,111 | 9,852,745 | 8,753,000 | 9,214,000 | 550,000 | 4,550,000 | 300,000 | 3,200,000 |
|                         | -         | -         | -         | -         | -       | -         | -       | -         |



# Fiscal Years

## 2025/2026 & 2026/2027

### Appendix





# Budget Glossary

**ACCOUNTABILITY:** The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry -- to justify the raising of public resources and the purposes for which they are used.

**ACCRUAL BASIS:** Revenues are recognized when earned, and expenses are recognized when incurred.

**APPROPRIATED BUDGET:** The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

**APPROPRIATION:** Amount of money budgeted for a given program. Appropriations do not mean the money will be fully expended but are the means by which legal authority is given to expend public monies.

**ASSETS:** Property which has monetary value and is owned by a government.

**AUDIT:** A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: (1) ascertain whether financial statements fairly present financial position and results of operations; (2) test whether transactions have been legally performed; (3) identify areas for possible improvements in accounting practices and procedures; (4) ascertain whether transactions have been recorded accurately and consistently; and (5) ascertain the stewardship of officials responsible for governmental resources.

**BALANCED BUDGET:** A budget in which available resources exceed or equal expenditures.

**BASIS OF ACCOUNTING/BUDGETING:** A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

**BUDGET:** A plan of financial and program operation which lists appropriations and the means of financing them for a given time period.

**BUDGET ADOPTION:** Formal adoption by the City Council which sets the spending path for the year.

**BUDGET CALENDAR:** The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.



**BUDGETARY CONTROL:** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

**CAPITAL IMPROVEMENTS:** New, replacement, or improved infrastructure which has a minimum life expectancy of five years and a minimum expense of \$20,000. However, some capital projects fall outside this definition, for example: one-time expenditures for initial studies that are associated with other capital improvement projects.

**CAPITAL OUTLAY:** A budget category which accounts for all furniture and equipment with a useful life of more than one year. (See "Expenditure Categories".)

**CATEGORY:** A summary of account detail within the budget account structure level. For example, salaries and benefits are grouped together in the Category level as "Personnel"; office supplies, printing, equipment maintenance, etc., are grouped together in the Category level "Maintenance & Operations".

**CHARGES FOR SERVICES:** Fees imposed upon users of services provided by the City.

**CONTINUING APPROPRIATION:** An appropriation that, once established, is automatically renewed without further legislative action, period after period, until altered or revoked.

**CONTINGENCY:** A budgetary reserve set aside for emergencies or unanticipated expenditure and/or revenue shortfalls.

**DEPARTMENT:** An organizational unit comprised of divisions. Each department is managed by a single director.

**DEPRECIATION:** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy, or obsolescence.

**ENCUMBRANCES:** Financial commitments related to unperformed services or contracts for goods for which part of an appropriation has been reserved.

**EXPENDITURES:** Expenditures include current operating expenses which require the current or future use of net current assets, service and capital outlays.

**EXPENDITURE CATEGORIES:** The individual expenditure accounts used to record each type of expenditure are categorized into groups of similar types. For budgeting purposes, objects of expenditure are categorized into groups of similar types of expenditures called major categories of expenditure. The principal objects of expenditure used in the budget are:

- **PERSONNEL** – Salaries and fringe benefits paid to City employees. Includes items such as health/dental insurance, retirement contributions, and other benefits.
- **MAINTENANCE AND OPERATIONS** – Supplies and other materials/services used in the normal operations of City departments. Includes items such as books, chemicals and construction materials, consultant contracts, printing, travel, and utilities.
- **CAPITAL OUTLAY** – A budget category which budgets all equipment having a unit cost of more than \$500 and an estimated useful life of more than one year. This includes furniture, automobiles, machinery, equipment, and other types of fixed assets.

**EXPENSES:** Decreases in net total assets. Expenses represent total cost of operations during a period, regardless of the timing of related expenditures.

**FEE:** The payment for direct receipt of a public service by the party who benefits from the service.

**FISCAL YEAR:** A twelve-month period of time used for budgeting, accounting, or tax collection purposes which may differ from a calendar year. Laguna Hills operates on a July 1 to June 30 fiscal year.

**FIXED ASSETS:** Assets of a long-term nature such as land, buildings, machinery, furniture, and other equipment. The City has defined such assets as those with an expected life in excess of five years and an acquisition cost in excess of \$20,000.

**FINES AND FORFEITURES:** Revenue collected by the City from the issuance of misdemeanor and infraction citations which are the result of vehicle code traffic violations and municipal code parking violations.

**FRANCHISE:** A special privilege granted by a government permitting the continuing use of public property, such as City streets, and usually involving the elements of monopoly and regulation.

**FUNCTION:** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**FUND:** An independent fiscal and accounting term used to record all financial transactions related to the specific purpose for which the fund was created.

**FUND BALANCE:** The amount of financial resources available for use. Generally, this represents a summary of all the annual operating surpluses and deficits since the fund's inception.

**FUND TYPE:** The highest level in the City's budget account structure. The level includes General, Special Revenue, Capital Projects, and Internal Service. Included in each Fund Type may be several funds.

**GANN LIMIT:** A California ballot initiative adopted in 1980, and modified by Proposition 111 which passed in 1990, to limit the amount of tax proceeds state and local governments can spend each year. It now appears in California's State Constitution as Article XIIB.

**GENERAL FUND:** The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use.

**GOVERNMENTAL FUND TYPES:** Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities -- except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources.

**GRANT:** Contributions or gifts of cash or other assets from another governmental or private entity to be used or expended for a specific purpose, activity, or facility.

**IMPACT FEES:** Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

**INFRASTRUCTURE:** Facilities on which the continuance and growth of a community depend, such as roads, water lines, sewers, public buildings, parks, and so forth.

**IN-LIEU TAX:** Tax levied in place of another tax or taxes. The State of California provides in-lieu motor vehicle fees to local governments to compensate for local personal property, not subject to property tax.

**INTERFUND TRANSFERS:** Transfers are classified into residual equity transfers and operating transfers. Residual equity transfers are non-recurring or non-routine transfers of equity between funds. Operating transfers reflect ongoing operating subsidies between funds. An example of operating transfer is when the General Fund would report its annual subsidy to fund capital improvements in the Capital Projects Fund.

**INTERGOVERNMENTAL REVENUE:** Funding from Federal, State, and local grants and revenue sharing programs.

**INTERNAL CONTROL:** A plan of organization for purchasing, accounting and other financial activities which, among other things, provides that: (1) the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; (2) proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and, (3) records and procedures are arranged appropriately to facilitate safekeeping and effective control.

**INTERNAL SERVICE FUND:** A fund used to account for the financing of goods or services provided by one department or agency to the other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**LICENSES AND PERMITS:** Fees charged to recover the costs of regulating certain activities in the interest of the overall community. The fee may not exceed the actual cost and often does not fully recover regulatory costs. (e.g., building permits, encroachment permits, grading permits).

**MAINTENANCE AND OPERATIONS:** A budget category which accounts for all the supplies, goods, and services required to support a program or activity. (See “Expenditure Categories”).

**MEASUREMENT FOCUS:** The accounting convention that determines (1) which assets and which liabilities are included on a government’s balance sheet and where they are reported in therein, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

**MODIFIED ACCRUAL BASIS:** The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, meaning that is when they become both “measurable” and “available to finance expenditures of the current period.” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed.

**MUNICIPAL:** In its broadest sense, an adjective denoting the State and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

**MUNICIPAL CODE:** A book that contains the City Council approved ordinances currently in effect. The Municipal Code defines City policy. The Municipal Code contains the “laws” of the City.

**OBLIGATIONS:** Amounts a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

**OPERATING BUDGET:** A financial, programmatic, and organization plan for furthering the goals of the City Council through the City departments, which does not include one-time capital improvement projects.

**ORDINANCE:** A formal legislative enactment by the City Council. An ordinance has the full force and effect of law within the City boundaries, unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has a higher legal standing than a resolution.

**PERSONNEL:** Budget category used to denote salaries and all personnel associated benefits. (See “Expenditure Categories”.)

**PROPOSITION 13:** Enacted as Article XIII A of the California Constitution. Initiative constitutional amendment approved in the June 1978 ballot which imposes a 1% limit on property taxes, various assessment restrictions, and limitations on the levy of new taxes.

**RESOLUTION:** A special order of the City Council, which requires less legal formality than an ordinance, in terms of public notice, and the number of public readings prior to approval. A resolution has lower legal standing than an ordinance.

**REVENUE:** Amount received for taxes, fees, permits, licenses, interest, use of property, and intergovernmental sources during the fiscal year.

**SPECIAL REVENUE FUNDS:** These funds are separately administered because revenues are restricted by the State of California, the Federal government, or other governmental agencies as to how the City may spend them.

**STATUTE:** A written law enacted by a duly organized and constituted legislative body.

**SUBVENTIONS:** Revenue collected by the State (or other level of government), which are allocated to the City on a formula basis. The major subventions received by the City, from the State of California, include motor vehicle in-lieu, gasoline taxes, and homeowner’s property tax exemptions.

**TAXES:** Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges.

**TRANSIENT OCCUPANCY TAX:** A tax levied on lodging rentals (e.g., hotels, motels) where occupancy is less than 30 days and paid by the lodger.

**USE OF MONEY AND PROPERTY:** Funds include interest earned on the City’s investment portfolio, rental income, and fees collected for other uses of City properties (e.g., for the privilege of using the City’s rights-of-way).



# Classification of Funds

**General Fund:** Used to account for the financial resources and expenditures associated with most City operations where revenue is not required to be recorded in a separate fund. Revenues collected in the General Fund are not restricted as to the program or purpose they may be spent upon. They are derived primarily from taxes which are well over 75% of all General Fund revenues. Other General Fund revenue sources include licenses and permits, fines and forfeitures, use of money and property, intergovernmental revenues, charges for services, and other miscellaneous revenues.

**Gas Tax Fund:** Used to account for revenues received and expenditures made for general street maintenance. Financing is provided by the City's share of state gasoline taxes collected under the Street and Highway Code, Sections 2103, 2105, 2106, 2107 and 2107.5. Sections 2103, 2105, 2106, and 2107 revenue can be used for street maintenance and construction, while Section 2107.5 revenue is restricted to street engineering activities.

**SB1 RMRA Fund:** Used to account for revenues received from the State SB1 taxes. Expenditures are restricted to basic road maintenance, rehabilitation, and critical safety projects.

**Measure "M2" Fund:** Used to account for revenues received and expenditures made for street improvement and maintenance. Financing is provided by the City's allocation from the Orange County Transportation Authority.

**Air Quality Improvement Fund:** Used to account for revenues received under AB2766 and expenditures made for air quality improvements. AB2766 was enacted to authorize air pollution control districts to impose fees on motor vehicles. The California Department of Motor Vehicles collects the fees by assessing an amount on each registered vehicle in the South Coast District. This fee is distributed by the South Coast Air Quality Management District to local governments on a prorated basis based on population in the area.

**Senior Mobility Program Fund:** Used to account for revenues and expenditures related to help design and operate a transit program that best fits the needs of older adults under the OCTA Senior Mobility Program.

**CARITS Fund:** Used to account for revenues and expenditures related to the cooperative agreement with the County of Orange for Coastal Area Road Improvement and Traffic Signals (CARITS) fee program.

**Community Development Block Grant Fund:** Used to account for revenues received and expenditures made for Community Development Block Grant eligible grants and capital projects. Eligible projects include, but are not limited to, local and national housing objectives for low- and moderate-income families, and capital projects such as wheelchair access ramps. Financing is provided by the U.S. Department of Housing and Urban Development.

**Beverage Recycling Fund:** Used to account for revenues and expenditures related to grant funding received from the California State Department of Conservation for the purpose of implementing and supporting beverage container recycling programs within the City.

**CR&R Recycling Fees Fund:** Used to account for contractual revenues received from the City's franchised hauler, CR&R, for the purposes of recycling consulting services and general recycling activity expenditures.

**C & D Forfeited Deposits Fund:** Used to account for Construction and Demolition Waste Recycling Program security deposits, which have been forfeited by the applicant, used for administration costs of the program, or on programs to divert the waste from construction, demolition and alteration projects from landfill disposal, or other recycling programs.

**SB 1383 Grant Fund:** Used to account for a one-time grant program meant to provide aid in the implementation of regulations adopted by CalRecycle pursuant to Chapter 395, Statutes of 2016 and SB170 Budget Act of 2021.

**Park In-Lieu Fund:** Used to account for revenues received and expenditures made related to park fees. The Quimby Act authorizes a city to require residential subdivisions to dedicate land for parks or pay fees in lieu of dedication.

**CASP Fund:** (Certified Access Specialist Program) Used to account for revenues and expenditures related to Senate Bill 1186 funds that are to be used for disability access and compliance with construction-related accessibility requirements.

**Water Conservation Fund:** Used to account for revenues and expenditures related to water use efficiency and conservation programs.

**Grants & Contributions Fund:** Used to account for revenues and expenditures made for specific projects including landscape improvements and certain capital expenditures. Land developers and builders, as well as other public agencies provide financing.

**Public Art Fund:** Used to account for revenues and expenditures related to the City's Public Art program designed to enhance the cultural and aesthetic environment and to encourage creativity, education and appreciation of the arts.

**SLESF/COPS BRULTE Fund:** Used to account for revenues received and expenditures made for front-line law enforcement services related to the allocations received through the State Supplemental Law Enforcement Services Fund (SLESF)/COPS program.

**CIP Fund:** Used to account for expenditures related to capital projects.

**Debt Service Fund:** Used to account for the City's debt service obligation related to the 2010 Certificates of Participation (debt issuance).

**Civic Center Fund:** Used to account for the revenues received and expenditures made related to the leasing activity of the City Hall Civic Center.





# City Demographics

**Population Estimate:** 30,309 people

**Per Capita Personal Income:** \$88,456

**City Unemployment Rate:** 3.0%

**Median Age:** 43.8 years

**Percentage of Population with High School Diploma:** 93.4%

**Percentage of Population with Bachelor's Degree:** 75.9%

## Principal Employers

| Business Name                                 | Number of Employees | % of Total Employment |
|---|---------------------|-----------------------|
| Memorial Care Saddleback Medical Center       | 1,925               | 11.46%                |
| Laguna Hills Health and Rehabilitation Center | 236                 | 1.40%                 |
| Saddleback Valley Unified School District     | 228                 | 1.36%                 |
| Moulton Niguel Water District                 | 180                 | 1.07%                 |
| BJ's Restaurant & Brewhouse                   | 158                 | 0.94%                 |
| United States Postal Service                  | 129                 | 0.77%                 |
| Orange Coast Women's Medical Group            | 123                 | 0.73%                 |
| Memorial Care Home Health                     | 116                 | 0.69%                 |
| Villa Valencia Healthcare Center              | 113                 | 0.67%                 |
| Meridian at Laguna Hills                      | 110                 | 0.65%                 |
|   |                     |                       |
| Total City Employment Estimate: 16,800        | 3,318               | 19.75%                |

# CITY OF LAGUNA HILLS

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## CITY COUNCIL POLICY SUBJECT: FINANCIAL POLICIES POLICY No. 105

*Effective Date:* March 14, 1995  
*Last Revision:* July 1, 2013

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### **PURPOSE:**

Provide the framework and direction for financial planning and decision making by the City Council and City staff. These policies are designed to ensure the financial integrity of the City and a service delivery system that addresses the needs and desires of the citizens of Laguna Hills.

These policies establish financial parameters that will guide the budget development and deliberation process, safeguard financial assets, and maintain the City's strong financial condition.

### **BACKGROUND:**

These policies have been designed to safeguard financial assets, maintain the integrity of financial and accounting systems, and ensure the long-term fiscal viability of the City. The emphasis in these policies is that the long-term implications of financial decisions are fully understood and taken into account in the decision-making process. These policies will be reviewed by the City Council at the beginning of each biennial budget development process.

### **POLICY:**

#### **A. BUDGETING**

1. The City Manager shall present a proposed budget to the City Council on a biennial basis to be adopted no later than June 30<sup>th</sup> preceding the commencement of the two-year budget cycle. The budget will be prepared, presented, and administered by the City Manager and Assistant City Manager/Finance Director. It will serve as the policy document of the City Council for implementing City Council goals and objectives.
2. The City will maintain a long-range fiscal perspective through the use of a two-year operating budget, six-year Capital Improvement Plan, and an Eight-Year Resource Allocation Plan. The Budget will be developed and adopted with a sharp focus on long-term financial solvency and compliance with these Financial Policies.

3. The budget is a resource-allocation document and serves as the financial plan for the City. It will serve as the policy document of the City Council and will provide policy direction to the City Manager in the areas of desired service levels and funding priorities.
4. Opportunities will be provided for public input during the City Council's public review and budget adoption process. Although not required by State or local laws, the City will hold a noticed public hearing prior to the adoption of the budget.
5. The budget document will be prepared so that it: (1) facilitates public study and (2) effectively communicates key economic issues and fiscal policies. Assumptions for underlying revenue sources and expenditure estimates will be explained and documented.
6. It is the City's policy to fund current year operating expenditures with current year operating revenues. In the budget proposal presented by the City Manager, recurring revenues shall meet or exceed recurring expenditures for ongoing operations. The City will strive to achieve and maintain an operating revenues-to-operating expenditures ratio of 1.1 to 1 or greater.

The formula for calculating this ratio is:

$$\frac{\text{Operating Revenues}^{(1)} + \text{Enterprise Fund Net Cash Flow}}{\text{Operating Expenditures} + \text{Direct Net Debt Service}}$$

(1) *For the purpose of this calculation, Operating Revenues shall include interest earnings which shall be limited to a maximum of 10% of Operating Revenues.*

7. No one-time, non-recurring revenues or Gas Tax revenues may be used in determining the ratio defined in paragraph 6 of this section. In the event this ratio is impossible to maintain without cuts in service levels, the City Manager will present recommended actions to the City Council.
8. The City Council may authorize the use of reserves and/or non-recurring revenues to balance the budget when unforeseen events occur that reduce the City's recurring revenues, and to direct the City Manager to make budgetary recommendations that will re-balance the budget within a specified timeframe.

9. All budgetary procedures will conform to state regulations and Generally Accepted Accounting Principles (GAAP) for governmental agencies.
10. The City's budget will be presented by department with a logical breakdown of programs. The budget format will clearly outline the major service areas and the associated expenditures.
11. The budgeting process will include quarterly reports to the City Council and will include budgetary status and compliance. The City Manager will notify the City Council whenever changing operations or economic developments require corrective budgetary modifications. The City Manager shall also inform the City Council if operating revenues are projected to decrease by more than 10% from the adopted Budget.
12. All appropriations in the Operating Budget will be automatically carried over from the first year to the second year of the two-year budget period.
13. Departmental budget control shall be the responsibility of the Department Head. Department Heads shall, with the concurrence of the Assistant City Manager/Finance Director, have the authority to move appropriations between line items within their departmental budgets. At the discretion of the City Manager, expenditures may be moved from one department to another, or between funds within the Operating Budget.
14. At the discretion of the City Manager, expenditures may be moved from one capital improvement project to another within the adopted Capital Improvement Plan.
15. During the budget cycle, special circumstances may require an increase in the appropriations established in the adopted budget and would require a budget amendment. These may include:
  - a) changes to spending priorities;
  - b) increase in operating or capital expenditures;
  - c) decrease in operating revenues.
16. City Council approval is required to increase the total sum of the appropriations made for the Operating Budget or the Capital

Improvement Plan from the adopted Budget Resolution. City Council approval is also required to move appropriations between the Operating Budget and the Capital Improvement Plan.

**B. CAPITAL PLANNING**

1. The purpose of the Capital Improvement Plan is to systematically plan, schedule, and finance capital projects as approved and prioritized by the City Council. The Capital Improvement Plan will be a six-year plan and will include major rehabilitation costs to existing infrastructure and facilities, as well as the cost of new facilities or capital improvements. Staff will inventory and assess the condition of all major capital assets every two years and make recommendations to the City Council regarding any modifications to the Capital Improvement Plan as part of the budget development process.
2. Capital projects will include projected changes in operating and maintenance costs, work force requirements, productivity, and risk management considerations.
3. A capital improvement project shall be established for all projects greater than \$100,000 with an expected useful life of at least 3 years that also meet the definition of a public project per Section 22002 of the State Public Contracts Code. These include projects involving construction, reconstruction, alteration, renovation, improvement, demolition or major repair work. This excludes routine, recurring and usual work for the preservation, protection, or maintenance of publicly owned land, improvements and equipment.
4. For purposes of this policy, the scope of a proposed capital improvement project may be defined as the work to be undertaken at a single location. However, if work at a specific location would not otherwise meet the cost threshold for establishing a separate capital improvement project, and similar work is to take place at other locations(s) during the six-year plan, then all such similar work shall be defined as one capital improvement project.
5. The Capital Improvement Plan process will realistically assess potential future revenues and avoid commitments for projects that lack economic feasibility. The Capital Improvement Plan will recognize the borrowing limitation of the City and the debt tolerance of the City as a whole.

6. All budgeted capital improvement projects automatically re-appropriate each fiscal year until the project is completed.

**C. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING**

1. The City's accounting and financial reporting systems shall be maintained in accordance with generally accepted accounting principles (GAAP) and other standards promulgated by the Governmental Accounting Standards Board (GASB).
2. The City shall prepare an annual report, in a Comprehensive Annual Financial Report (CAFR) format, which shall conform to the reporting standards established by the Governmental Accounting, Auditing and Financial Reporting (GAFR).
3. The annual financial report will be audited each year by an independent auditor. A new independent auditor shall be selected competitively, through a formal public request for proposal process, at least every six years pursuant to State law.
4. An Audit Committee shall be formed consisting of the City Manager, or his designee, and two Council Members for the purpose of providing a direct line of communication between the auditor and the City Council. The City Attorney shall be available to advise the Audit Committee.

**D. CASH MANAGEMENT, INVESTMENTS, AND BANKING RELATIONS**

1. Investments and cash management will be the responsibility of the Deputy Treasurer/Finance Director under the direction of the City Manager/Treasurer.
2. In accordance with Section 53646 of the Government Code, the City Council will review and update annually a specific investment and portfolio policy. The primary purpose of this policy is to set forth the City's investment philosophy and objectives. The City's investment objectives are: safety; compliance with Federal, State and local laws; liquidity; and yield. The policy also specifically outlines authorized investments, the acceptable percentages and maximum maturities allowed for each investment instrument and the criteria used to determine qualified depositories/dealers.
3. In the selection of banking services, a competitive public request for proposal process will be used at least every ten years.

## **E. DEBT MANAGEMENT**

1. The most appropriate use of debt financing is for the purchase or construction of major capital facilities that will serve as a long-term community asset. In this instance, the use of a long-term debt instrument can spread the acquisition and construction costs of the facility over the period of years during which it will be used by the community. On the one hand, today's taxpayers need not pay for benefits enjoyed by others in the future. On the other hand, current residents should not burden their successors with costs that exceed the benefits of aging facilities.
2. The City will not use long-term debt financing for any recurring purpose such as current operating and maintenance expenditures.
3. The City's debt management shall conform to all other budgeting and financial reporting policies where applicable. All debt issuance shall comply with Federal and State requirements.
4. The term of any City debt issue shall not exceed the useful life of the assets being acquired or constructed by the debt issue.
5. Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current Operating Budget, Capital Improvement Plan, and Eight-Year Resource Allocation Plan. Commitments to future operations, maintenance costs and stable debt retirement sources will also be identified.
6. For all outstanding General Fund debt, the City will not exceed a maximum debt burden of 12% of Operating Revenues. This debt service ratio shall be calculated as follows:

$$\frac{\text{Direct Net Debt Service}^{(1)}}{\text{Operating Revenues}^{(2)} + \text{Enterprise Fund Net Cash Flow}}$$

(1) *Direct Net Debt is defined as any debt service paid by the General Fund and does not include self-supporting debt such as special assessments.*

(2) *For the purpose of this calculation Operating Revenues shall include interest earnings which shall be limited to a maximum of 10% of General Fund Revenues.*

7. In addition, the City shall calculate the Direct Net Debt Per Capita ratio and verify that it falls within the guidelines as recommended by Standard & Poor's bond rating agency to assure that the City maintain the best possible bond rating. The ratio shall be calculated as follows:

$$\frac{\text{Direct Net Debt Outstanding}^{(1)}}{\text{Population}}$$

(1) *Direct Net Debt is defined as debt that is supported by the General Fund. It does not include any self-supporting debt such as special assessments.*

8. No bond issue will be undertaken without consulting appropriate external financial advisers, bond counsel and disclosure counsel. Financial advisers and bond counsel will be selected in a manner consistent with the City's customary practice of hiring professional services.
9. The City will provide full disclosure on every financial report and bond prospectus and will strive to maintain the best possible bond rating on all debt issuances including an AA implied underlying General Fund rating from Standard & Poor's, or its equivalent. Ongoing efforts will be taken to improve and enhance the City's bond rating and the marketability of its debt.

#### **F. REVENUE AND EXPENDITURES**

1. The City will maintain a level of expenditures which will provide for the health, safety and welfare of the residents of the community.
2. The City will endeavor to maintain a diversified and stable revenue base to minimize the effects of fluctuations in any single revenue source. Efforts will be directed to optimize existing revenue sources while periodically reviewing potential new revenue sources.
3. The City will project revenues using conventional forecasting methods including trend and statistical analysis. In the case of assumption uncertainty, conservative projections will be utilized based on appropriate and available socio-political and economic factors.
4. Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the City's Capital Improvement Plan and local government priorities, and whose



operation and maintenance costs have been included in operating budget forecasts.

5. User fees shall not exceed the reasonable estimated cost of providing the service (or for administering the regulatory program) for which the fee is charged and shall not be levied for revenue generating purposes. Such costs are to be apportioned so that charges allocated to a payer bear a fair and reasonable relationship to the payer's burdens on or benefits from the service or regulatory activity.

User fees shall be established to ensure that the fees are reasonable, fair, equitable in nature, and are proportionately representative of the costs incurred by the City. The City shall recalculate the full cost of activities supported by user fees to take into account inflation and other cost increases at least every seven years.

6. Direct development processing costs and related administrative expenses shall be totally offset by development fees, whenever possible. However, in the interest of public health, safety and welfare, the City Council may, at its discretion, establish a charge and or fee that does not fully recover the costs of providing the service.
7. The City Manager will provide quarterly reports to the City Council that compares year-to-date actuals with revenue projections. The City Manager will notify the City Council whenever changing operations or economic developments require corrective budgetary measures.
8. Gas tax revenues will be annually earmarked to offset all costs in connection with the City's annual street maintenance program. The City will strive to maintain this program in such a manner that will not require the infusion of General Fund revenues.

#### **G. FUND BALANCE**

1. Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.
  - Nonspendable fund balance (inherently nonspendable)
  - Restricted fund balance (externally enforceable limitations on use)

- Committed fund balance (self-imposed limitations on use)
- Assigned fund balance (limitation resulting from intended use)
- Unassigned fund balance (residual net resources)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of nonspendable fund balance is prepaid items. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on financial reporting of unrestricted fund balance, or the last three components listed above.

2. **Committed Fund Balance:** The City Council may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment.
3. **Assigned Fund Balance:** These are amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the City Manager, or his/her designee, for the purpose of reporting these amounts in the annual financial statements.
4. **Unassigned Fund Balance:** These are the residual positive net resources of the general fund in excess of what can properly be classified in one of the other four categories.
5. **Restricted fund balance** should be spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance are available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, then committed amounts should be reduced first, followed by assigned amounts and then unassigned amounts.

#### **H. RESERVES**

1. The City will strive to achieve and maintain a minimum Assigned and Unassigned (hereafter, Unencumbered) Fund Balance Reserve of 40% of the annual operating budget for operating contingencies, emergencies caused by calamitous events, economic uncertainty and

to stabilize fluctuations in cash flow requirements. The formula for calculating this ratio is:

$$\frac{\text{Budgeted or Projected Year End Unencumbered Fund Balance}}{\text{Current Operating Expenditures} + \text{Direct Net Debt Service}}$$

The City will also strive to achieve and maintain a minimum Unassigned Fund Balance of 25%. The formula for calculating this ratio will be the same as that above, but will exclude Assigned portions of Fund Balance.

2. In order to meet long-range maintenance and future equipment repair and replacement needs, the City shall maintain Maintenance Reserve Funds for: the Community Center; the Sports Complex; the Civic Center; and park equipment for component parts with a value of over \$ 50,000. The City shall maintain a fiscally responsible funding plan that will fully fund the long-term maintenance and replacement costs of major capital equipment within these facilities.

The City shall conduct a reserve analysis study to determine the amount required to fully fund the Maintenance Reserve at least every seven (7) years. The City will annually assign a portion of fund balance to fully fund the anticipated maintenance and replacement costs for identified components.

3. A Liability Self-Insurance Fund shall be maintained for the purpose of setting aside resources for costs not covered by the City's insurance programs such as claims within the City's self-insurance retention.
4. The City shall maintain a PERS Employer Contribution Stabilization Fund in order to reduce volatility in the employer contribution rates set by PERS. If the City's Actual Required Contribution (ARC) in any given year falls below 9%, the City shall contribute to this stabilization fund the difference between 9% and the City's actual ARC. In years when the actual ARC is above 9%, the City Manager may use monies in the Stabilization Fund to pay for any contribution amounts above 9%. The City Manager will notify the City Council when monies from this fund are used to pay any portion of the City's ARC above 9%.
5. The City shall remain in compliance with the requirement of the Government Accounting Standards Board's (GASB) most current Statements for the accounting and disclosure of information

regarding the City's measurement and recognition of pension expenditures and related assets and liabilities.

**I. EMPLOYEE COMPENSATION**

1. The City has an established employee compensation program that is designed to attract and retain highly qualified individuals who are capable of delivering a high level of service in a streamlined organization. The City will continue this commitment to competitive, market-based compensation and pay for performance.
2. For non-management employees, the City will strive to maintain a highly competitive salary and benefits program which sets the top step of salary ranges at 5% above the Comparator Agencies average for each comparable position. The Comparator Agencies are those cities identified in the City's 2011 Comprehensive Compensation Study. The City Manager will annually conduct a survey of comparable positions in the Comparator Agencies and recommend to the City Council salary adjustments in keeping with this policy, or any current Memorandum of Understanding.
3. Salary adjustments within a classification range may be given after the required comprehensive performance appraisal and will be based on merit only.

**ATTACHMENTS:**

- None

RESOLUTION NO. 2025-06-10-3

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA HILLS, CALIFORNIA, ADOPTING THE OPERATING BUDGET, CAPITAL IMPROVEMENT PROGRAM AND OTHER APPROPRIATIONS FOR THE CITY OF LAGUNA HILLS FOR THE 2025-2026 & 2026-2027 FISCAL YEARS

WHEREAS, the City Manager has submitted to the City Council a proposed budget for the 2025-2026 & 2026-2027 fiscal years; and

WHEREAS, the City Council held the first budget workshop on April 8, 2025, the second budget workshop on April 29, 2025, the third budget workshop on May 13, 2025, and the fourth budget workshop on May 27, 2025, during which workshops there was an opportunity for all persons to be heard and make suggestions or objections and the City Council was able to carefully consider those suggestions and objections; and

WHEREAS, the City Council did consider said proposed budget and set June 10, 2025, as the planned date for adoption at the regularly scheduled City Council meeting; and

WHEREAS, all comments presented to the City Council were considered and evaluated.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAGUNA HILLS, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

SECTION 1. The City Council has reviewed the proposed Operating Budget and Capital Improvement Program, in the form attached to the June 10, 2025 staff report, and the funds included therein for the period of July 1, 2025 through June 30, 2027, and hereby finds that such budgets are sound plans for the financing of required City operations, services, and capital improvements.

SECTION 2. The City Manager's proposed Operating Budget, in the form attached to the June 10, 2025 staff report, shall be adopted, with the General Fund expenditure amounts of \$29,213,695 for the fiscal year 2025-2026 and \$34,493,985 for the fiscal year 2026-2027, and shall include any changes made and approved as a result of the City's consideration and adoption conducted on June 10, 2025, hereinafter, the Budget.

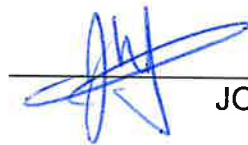
SECTION 3. The City Manager's proposed Capital Improvement Program shall be adopted in the amount of \$9,852,745 for the fiscal year 2025-2026 and \$8,753,000 for the fiscal year 2026-2027 and shall include any changes made and approved as a result of the City's consideration and adoption conducted on June 10, 2025.

SECTION 4. The City Manager is authorized to make budget transfers within and between departments and programs as deemed desirable and necessary in order to meet the City's needs and in compliance with the City's financial policies, as long as the transfer does not increase the annual budget appropriations.

SECTION 5. The City Manager is authorized to carryover appropriations from prior fiscal years for projects and purposes that are unfinished or in-progress, until such time that the project or purpose is complete.

SECTION 6. The 2025-2026 & 2026-2027 fiscal year budget, which is hereto attached to the June 10, 2025 staff report and incorporated herein by reference, is hereby approved and adopted by the City Council, including any changes made and approved as a result of the City's consideration and adoption conducted on June 10, 2025.

PASSED, APPROVED AND ADOPTED this 10<sup>th</sup> day of June 2025.



JOSHUA SWEENEY, MAYOR

ATTEST:



JENNIFER LEE, CITY CLERK

STATE OF CALIFORNIA )  
COUNTY OF ORANGE ) ss  
CITY OF LAGUNA HILLS )

I, Jennifer Lee, City Clerk of the City of Laguna Hills, California, DO  
HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution  
No. 2025-06-10-3 adopted by the City Council of the City of Laguna Hills, California, at a  
Regular Meeting thereof held on the 10<sup>th</sup> day of June 2025, by the following vote:

AYES: Council Member Mathis, Mayor Pro Tempore Caskey, and  
Mayor Sweeney

NOES: Council Members Pezold and Wheeler

ABSENT: None

ABSTAIN: None

(SEAL)

  
\_\_\_\_\_  
JENNIFER LEE, CITY CLERK