CITY OF LAGUNA HILLS
CITY COUNCIL

SPECIAL MEETING AGENDA
Tuesday, March 28, 2023 – 4:00 PM

Janine Heft, Mayor

Dave Wheeler, Mayor Pro Tempore | **Don Caskey, Council Member**

Erica Pezold, Council Member | **Joshua Sweeney, Council Member**

Location: City Council Chamber, 24035 El Toro Road, Laguna Hills, CA 92653

In Person Public Comments: Any person wishing to address the City Council only on items listed on this Agenda, is asked to complete a pink "Request to Speak" form available on the table at the back of the Chamber and submit the form to the City Clerk. The Request to Speak form assists the Mayor in ensuring that all persons wishing to address the City Council are recognized and ensures accurate identification of meeting participants in the City Council Minutes. Completion of the form is voluntary. Members of the public wishing to address the City Council can do so only on items listed on this Special Meeting Agenda during the Public Comments portion of the Agenda. It is City policy to limit public testimony to up to three minutes per person, an overall time limit of ten minutes for any one subject, and a total time limit of thirty minutes for Public Comments.

Submission of Electronic Public Comments: Those wishing to make electronic public may submit comments on items listed on this agenda only, by email to the City Clerk at publiccomments@lagunahillsCA.gov, by 2:00 p.m. on March 28, 2023. In the subject line of the email, please state your name and the item number you are commenting on. All comments received by 2:00 p.m. on the date of the meeting will be provided to the City Council and will be provided for public inspection at the meeting. During the Public Comments portion of the Agenda the City Clerk will announce the name of the sender and subject matter of all electronic comments received by 2:00 p.m. on March 28, 2023. Email comments will NOT be read by the City Clerk during the meeting. Electronic public comments may only be submitted via email and comments via text and social media (Facebook, Twitter, etc.) will not be accepted.

Please note: The City Council is making every effort to follow the spirit and intent of the Brown Act and other applicable laws regulating the conduct of public meetings in order to maximize transparency and public access. For questions or assistance, please contact the City Clerk's Office at (949) 707-2635 or via email at jlee@lagunahillsca.gov.

CALL TO ORDER

Resolution No. 96-04-09-1 established rules of decorum for public meetings held by the City of Laguna Hills. Resolution No. 96-04-09-1 is available on the table at the back of the City Council Chamber.

ROLL CALL OF CITY COUNCIL MEMBERS

PUBLIC COMMENTS

Members of the public may address the City Council only on items listed on the Special Meeting Agenda. Public comments are limited to three minutes per person, an overall time limit of ten minutes for any one subject, and a total time limit of thirty minutes.

CITY COUNCIL WORKSHOP ITEMS

1 Budget Workshop for FY 23-24 & FY 24-25

Recommendation: That the City Council hold a workshop for the upcoming biennial budget for fiscal years 2023-2024 & 2024-2025.

CLOSED SESSION

ANNOUNCEMENT OF CLOSED SESSIONS ITEMS(S)

The City Council will convene into Closed Session, in the City Council Conference Room, City Hall, City Hall, Laguna Hills Civic Center, to consider the following matters(s):

A. CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION
Pursuant to California Government Code Section 54956.9
Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) and paragraph (1) of subdivision (e) of Government Code Section 54956.9: (1 potential case).

ADJOURN TO CITY COUNCIL CONFERENCE ROOM OR CITY COUNCIL CHAMBER

CONVENE INTO CLOSED SESSION

The City Council will convene into Closed Session to consider the matter(s) listed above.

RECONVENE TO CITY COUNCIL CHAMBER

CLOSED SESSION REPORT

City Attorney to announce whether any reportable action was taken on any matters considered during Closed Session.

ADJOURNMENT

The next Regular Meeting of the City Council/Planning Agency will be March 28, 2023, at 7:00 p.m., in the City Council Chamber, located at 24035 El Toro Road, Laguna Hills, California.

CERTIFICATION

I, JENNIFER LEE, City Clerk of the City of Laguna Hills, do hereby certify that a copy of the foregoing Agenda was posted at Laguna Hills City Hall, Laguna Hills Community Center, and the Courtyard at La Paz Center by March 23, 2023, at 5:00 p.m.

March 23, 2023

Jennifer Lee, City Clerk ***Date***

It is the intention of the City of Laguna Hills to comply with the Americans with Disabilities Act in all respects. If as an attendee or a participant at this meeting you will need special assistance beyond what is normally provided, the City of Laguna Hills will attempt to accommodate you in every reasonable manner. Please contact the office of the City Clerk at (949) 707-2635. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to assure accessibility to this meeting.

Materials related to an item on this Agenda submitted to the City Council after distribution of the agenda packet are available for public inspection in the City Clerk's Office at 24035 El Toro Road, Laguna Hills, California, during normal business hours. In addition, such writings or documents will be made available for public review on the City's website at: https://www.lagunahillsca.gov/supplementalagenda and at the respective public meeting.

City of Laguna Hills

City Council/Planning Agency

Staff Report

DATE: March 28, 2023

TO: Mayor and Council Members

FROM: Eric Hendrickson
Finance Director

ISSUE: Budget Workshop for FY 23-24 & FY 24-25

RECOMMENDATION: That the City Council hold a workshop for the upcoming biennial budget for fiscal years 2023-2024 & 2024-2025.

SUMMARY:

The City of Laguna Hills adopts a budget every two years. The biennial budget process is underway for the upcoming fiscal years 2023-2024 and 2024-2025. These revenue projections and expenditure allocations cover the period of July 1, 2023 through June 30, 2025.

It is prudent and transparent to hold budget workshops prior to adoption, so that key stakeholders can review the draft budget, provide direction, and make suggestions. The attached draft includes the General Fund operating budget, and specific other funds for discussion.

City staff is pleased to present a balanced, operating General Fund budget for the next two fiscal years. For fiscal year 2023-2024, staff estimates revenues of $26.7 million and expenses of $25.7 million, resulting in a positive difference of $969,000. For fiscal year 2024-2025, staff estimates revenues of $27.0 million and expenses of $26.9 million, resulting in a positive difference of $108,000.

This draft budget is a work-in-progress, and staff is still refining estimates and projections. Most notably, the City is still waiting on final estimates from the Orange County Sheriff's Department for police services, and waiting on the City of Mission Viejo for final animal control costs. Also, this draft does not include any Capital Improvement Projects.

ATTACHMENTS:

- Proposed Draft Budget for March 28 Workshop

Fiscal Years

2023-2024 & 2024-2025

Proposed General Fund Budget

Budget Workshop 3/28/2023

Fiscal Years

2023-2024 & 2024-2025

General Fund Summary

City of Laguna Hills
General Fund Summary
For Fiscal Years 2023/2024 & 2024/2025

	FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
BEGINNING FUND BALANCE	7,213,482	7,915,995	13,024,596	16,713,473	17,682,806
REVENUE SUMMARY					
PROPERTY TAXES	11,930,665	12,340,523	12,619,039	12,921,963	13,234,266
SALES TAXES	5,825,883	6,940,812	7,309,042	7,187,393	7,395,579
OTHER TAXES & FEES	107,932	110,193	1,733,305	1,718,533	609,000
FRANCHISE FEES	1,198,416	1,231,305	1,142,095	1,160,000	1,175,000
TRANSIENT OCCUPANCY TAXES	678,706	1,021,089	1,045,000	1,105,000	1,135,000
FINES & FORFEITURES	146,395	173,454	194,375	190,000	190,000
INTEREST INCOME	2,844	(141,330)	354,683	300,000	310,000
CHARGES FOR SERVICES	1,414,092	1,829,693	1,781,830	1,923,100	2,042,718
MISCELLANEOUS REVENUE	194,777	142,014	20,000	50,000	50,000
TOTAL REVENUE	**21,499,710**	**23,647,753**	**26,199,369**	**26,555,989**	**26,141,563**
TRANSFERS IN	1,626,947	7,804,102	5,088,464	151,000	836,354
TOTAL REVENUES & TRANSFERS IN	**23,126,656**	**31,451,855**	**31,287,833**	**26,706,989**	**26,977,917**
EXPENDITURE SUMMARY					
GENERAL GOVERNMENT	2,487,491	2,501,022	2,983,873	3,208,825	3,346,903
NON-DEPARTMENTAL	1,232,970	1,537,316	1,716,484	1,617,919	1,584,523
COMMUNITY DEVELOPMENT	1,372,093	1,310,633	1,927,613	1,684,330	1,687,963
COMMUNITY SERVICES	1,304,559	1,921,076	2,659,042	2,402,582	2,519,663
PUBLIC WORKS	4,625,197	4,847,514	4,595,620	5,490,951	5,378,113
PUBLIC SAFETY	8,669,580	9,031,000	10,343,995	11,323,049	12,342,099
TOTAL EXPENDITURES	**19,691,890**	**21,148,560**	**24,226,627**	**25,727,656**	**26,859,264**
TRANSFERS OUT	2,732,254	5,194,693	3,372,329	10,000	10,000
TOTAL EXPENDITURES & TRANSFERS OUT	**22,424,144**	**26,343,253**	**27,598,956**	**25,737,656**	**26,869,264**
REVENUE OVER/(UNDER) EXPENDITURES	702,513	5,108,602	3,688,877	969,333	108,653
ENDING FUND BALANCE	**7,915,995**	**13,024,596**	**16,713,473**	**17,682,806**	**17,791,459**
SUMMARY OF EXPENSES BY FUNCTION					
SALARIES & BENEFITS	4,883,752	4,708,570	5,650,862	5,584,424	5,841,897
MATERIALS, SUPPLIES, & SERVICES	14,808,138	16,439,990	18,575,765	20,143,232	21,017,367
TRANSFERS OUT	2,732,254	5,194,693	3,372,329	10,000	10,000
TOTALS	**22,424,144**	**26,343,253**	**27,598,956**	**25,737,656**	**26,869,264**

GENERAL FUND RESERVES SCENARIOS					
35% OF OPERATING EXPENDITURES	6,892,162	7,401,996	8,479,319	9,004,680	9,400,742
FUND BALANCE ABOVE 35% RESERVE	1,023,833	5,622,600	8,234,154	8,678,126	8,390,717
	7,915,995	13,024,596	16,713,473	17,682,806	17,791,459
50% OF OPERATING EXPENDITURES	9,845,945	10,574,280	12,113,314	12,863,828	13,429,632
FUND BALANCE ABOVE 50% RESERVE	(1,929,950)	2,450,316	4,600,160	4,818,978	4,361,827
	7,915,995	13,024,596	16,713,473	17,682,806	17,791,459

Attachment: Proposed Draft Budget for March 28 Workshop (3107 : Budget Workshop for FY 23-24 & FY 24-25)

Fiscal Years

2023-2024 & 2024-2025

General Fund Revenues

City of Laguna Hills
General Fund Revenue Detail
For Fiscal Years 2023/2024 & 2024/2025

Account	Description	FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
100-000-400000	Prop Taxes - Secured Current	7,669,806	7,959,207	8,200,000	8,364,000	8,531,280
100-000-400100	Prop Taxes - Secured Homeowner	37,377	37,047	35,000	34,000	33,000
100-000-400200	Prop Taxes - Secured Supp Roll	149,911	185,834	190,000	193,800	197,676
100-000-400300	Prop Taxes - Sec Public Utilit	70,618	69,703	70,000	71,400	72,828
100-000-401000	Prop Taxes - Unsecured Current	232,361	251,992	250,000	255,000	260,100
100-000-402000	Prop Taxes - Prior Yr Secured	57,815	55,592	50,580	48,000	46,000
100-000-402100	Prop Taxes - Prior Yr Unsecrd	3,044	5,517	5,000	5,000	5,000
100-000-402200	Prop Taxes - Prior Yr Supplemntl	6,916	5,246	5,000	5,000	5,000
100-000-403100	Prop Taxes - Penalty-Sec Prior	13,531	14,378	14,000	15,000	15,000
100-000-403200	Prop Taxes - Penalty-SuppPrior	1,941	1,421	1,500	1,500	1,500
100-000-403300	Prop Taxes - Interest Various	5,906	2,277	3,000	3,000	3,000
100-000-404000	Real Property Transfer Tax	410,033	336,620	250,000	260,000	270,000
100-000-406000	In Lieu VLF	3,261,711	3,404,462	3,522,959	3,646,263	3,773,882
100-000-407000	Prop Taxes - Miscellaneous	9,696	11,228	22,000	20,000	20,000
	PROPERTY TAX REVENUE	**11,930,665**	**12,340,523**	**12,619,039**	**12,921,963**	**13,234,266**
100-000-410000	Sales & Use Tax	5,825,883	6,940,812	7,309,042	7,187,393	7,395,579
	SALES TAX REVENUE	**5,825,883**	**6,940,812**	**7,309,042**	**7,187,393**	**7,395,579**
100-000-413000	Motor Vehicle In Lieu Tax	23,109	35,897	26,266	25,000	25,000
100-000-416000	Special State Subvention	9,895	-	-	-	-
100-000-419050	County Landfill Agreement	55,246	53,732	72,493	60,000	63,000
100-000-436001	Admin Fee - Waste Recycling	19,682	20,564	21,013	20,000	21,000
100-000-452051	DA Community Benefit Fee	-	-	1,613,533	1,613,533	500,000
	OTHER TAXES AND FEES	**107,932**	**110,193**	**1,733,305**	**1,718,533**	**609,000**
100-000-430000	Franchise Fees - Cable TV	414,995	386,651	360,000	350,000	350,000
100-000-431000	Franchise Fees - SDGE	191,973	204,645	190,000	200,000	205,000
100-000-432000	Franchise Fees - So CA Edison	198,825	223,055	181,425	195,000	200,000
100-000-433000	Franchise Fees - So CA Gas Co	72,974	85,064	81,825	85,000	90,000
100-000-434000	Franchise Fees - Waste Disposal	319,649	331,891	328,845	330,000	330,000
	FRANCHISE FEES	**1,198,416**	**1,231,305**	**1,142,095**	**1,160,000**	**1,175,000**
100-000-435001	TOT - The Hills	239,463	326,827	340,000	360,000	370,000
100-000-435002	TOT - Marriott	148,089	339,106	345,000	365,000	375,000
100-000-435003	TOT - Laguna Hills Lodge	208,357	355,156	360,000	380,000	390,000
100-000-435004	TOT - Comfort Inn	82,797	-	-	-	-
	TRANSIENT OCCUPANCY TAXES	**678,706**	**1,021,089**	**1,045,000**	**1,105,000**	**1,135,000**
100-000-460000	Vehicle Code Fines	80,384	92,864	102,500	100,000	100,000
100-000-460100	Parking Revenues	48,423	68,421	76,875	75,000	75,000
100-000-461000	Court Fines	17,588	12,169	15,000	15,000	15,000
	FINES & FORFEITURES	**146,395**	**173,454**	**194,375**	**190,000**	**190,000**
100-000-470000	Interest Earnings - Investments	2,844	13,353	200,000	300,000	310,000
100-000-470100	Interest Earnings - Fair Market Value	-	(154,683)	154,683	-	-
	INTEREST INCOME	**2,844**	**(141,330)**	**354,683**	**300,000**	**310,000**

Account	Description	FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
100-000-442000	Building Related Permits	610,059	537,607	600,000	660,000	690,000
100-000-442005	Plan Check Fees - Fee Base	165,749	241,490	200,000	220,000	230,000
100-000-442007	Imaging Plans & Documents Fee	41,815	43,518	40,000	44,000	46,000
100-000-443001	Transportation Permit	1,432	1,362	1,500	1,500	1,500
100-000-443003	Traffic Permit & License Fees	2,355	6,690	2,000	2,000	2,000
100-000-444000	Encroachment Permit	181,813	232,929	175,000	175,000	175,000
100-000-451000	Recreation Fees	53,313	100,211	85,000	100,000	150,000
100-000-451100	Recreation Fees - Reservation	(593)	121,649	160,000	175,000	190,000
100-000-451105	Recreation Fees - Outdoor Reservations	6,750	40,950	42,000	45,000	50,000
100-000-451200	Recreation Fees - Special Events 7/4	-	(450)	4,761	5,000	5,000
100-000-451600	Recreation Fees - 5K Registration	55,094	165,799	170,000	170,000	170,000
100-000-451601	Recreation Fees - 5K Sponsorship	2,650	3,500	3,500	5,000	5,000
100-000-451700	Recreation Fees - Heritage Day Booth	-	-	8,369	8,000	8,000
100-000-451701	Recreation Fees - Heritage Day Sponsor	-	-	19,700	19,000	19,000
100-000-452000	Plan Check Fee - Fee Base	59,962	60,790	25,000	35,000	37,000
100-000-452001	Planning & Zoning Related Fees	31,116	49,737	25,000	35,000	37,000
100-000-452050	Development Agreement Administratior	-	-	20,000	20,600	21,218
100-000-453001	Improvement Inspect	42,495	48,703	35,000	35,000	35,000
100-000-455001	Rental Fees	117,592	132,374	123,000	126,000	129,000
100-000-455002	Library Lease	42,000	42,000	42,000	42,000	42,000
100-000-456001	Sale of Publication & Maps	491	834	-	-	-
	CHARGES FOR SERVICES	**1,414,092**	**1,829,693**	**1,781,830**	**1,923,100**	**2,042,718**
100-000-459000	Miscellaneous Revenue	194,777	142,014	20,000	50,000	50,000
	MISCELLANANEOUS REVENUE	**194,777**	**142,014**	**20,000**	**50,000**	**50,000**
100-000-490101	Transfer In - MGP Development App.	355,162	64,314	-	-	-
100-000-490210	Transfer In - Gas Tax Fund	31,313	1,479,362	220,432	-	-
100-000-490211	Transfer In - SB1 RMRA	-	1,214,489	85,343	-	-
100-000-490212	Transfer In - Measure M2	793,110	767,360	200,000	-	-
100-000-490214	Transfer In - AB 2766 Fund	5,610	61,065	-	-	-
100-000-490400	Transfer In - Grants & Contrib	-	239,224	200,000	-	-
100-000-490421	Transfer In - State Cops Grants	156,753	161,688	150,000	151,000	151,000
100-000-490432	Transfer In - ARPA Fund	-	3,743,412	3,732,689	-	-
100-000-490452	Transfer In - Park Eqpt Mtnc	-	-	300,000	-	-
100-000-490454	Transfer In - Sports Complex Equip.	80,000	-	100,000	-	-
100-000-490455	Transfer In - Community Ctr Equip.	205,000	-	100,000	-	-
100-000-490456	Transfer In - Storm Drain Reserve	-	73,188	-	-	-
100-000-490650	Transfer In - Debt Service Fund	-	-	-	-	685,354
	TRANSFERS IN	**1,626,947**	**7,804,102**	**5,088,464**	**151,000**	**836,354**
	TOTAL GENERAL FUND REVENUES	**23,126,656**	**31,451,855**	**31,287,833**	**26,706,989**	**26,977,917**

Fiscal Years
2023-2024 & 2024-2025

General Fund Expenditures -
General Government

City of Laguna Hills
General Fund Expenditure - General Government
For Fiscal Years 2023/2024 & 2024/2025

		FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
100-155-510000	Salaries - Full-Time	1,254,018	1,224,669	1,398,201	1,376,126	1,417,410
100-155-512000	Salaries - Part-Time & Temp	90,022	19,789	-	-	-
100-155-518000	Auto Allowance	10,800	13,725	18,600	9,600	9,600
100-155-520000	FICA/Medicare	18,404	16,874	20,689	20,093	20,696
100-155-521000	Retirement	201,637	200,339	251,431	173,978	182,677
100-155-521002	Retirement - PTS	842	819	842	842	842
100-155-530000	Health Insurance	224,477	267,489	318,291	316,676	326,176
100-155-530200	Group Life - Basic	3,087	3,326	4,142	3,539	3,645
100-155-542000	Disability Insurance	6,704	7,098	7,867	7,871	8,107
100-155-610000	Memberships and Dues Expense	2,527	6,124	8,040	3,000	3,000
100-155-610001	Memberships and Dues - LOCC	13,149	13,543	13,300	14,000	15,000
100-155-610002	Memberships and Dues - ACC-OC	8,407	8,407	10,000	9,000	9,500
100-155-610003	Memberships and Dues - OCCOG	3,769	5,376	5,400	7,000	7,500
100-155-610004	Memberships and Dues - LAFCO	4,133	4,282	4,200	4,800	5,100
100-155-610005	Memberships and Dues - SCAG	-	3,512	3,650	4,250	4,500
100-155-610006	Memberships and Dues - OC Housing Tr	4,630	-	5,100	-	-
100-155-611000	Training and Education	2,985	3,405	9,500	7,000	7,000
100-155-611001	Staff Development & Team Building	-	-	-	10,000	10,000
100-155-612000	Travel, Conferences & Meetings	480	6,876	12,450	12,000	12,000
100-155-612001	Travel - League of CA Cities	-	800	11,600	21,000	21,000
100-155-612002	Travel - ACC-OC	-	5,568	9,000	7,000	7,000
100-155-613000	Mileage Reimbursement	977	549	400	400	400
100-155-620000	Office Supplies	3,955	8,534	9,600	9,000	9,000
100-155-622000	Operating Supplies	5,022	6,613	9,900	6,000	6,000
100-155-623000	Printing	315	1,199	1,650	1,000	1,000
100-155-624001	Advertising - Legal	24,477	12,130	15,500	14,000	15,000
100-155-625000	Postage & Delivery	1,547	2,682	1,800	1,500	1,750
100-155-626000	Subscriptions & Books	8,745	8,382	7,350	3,500	3,500
100-155-646100	Maint & Repairs - Vehicles	7,417	-	-	1,000	1,000
100-155-662000	Bank & Merchant Service Fees	43,194	41,059	36,000	40,000	41,000
100-155-695000	CommunityAsstnc/PublicRelation	9,365	10,744	37,700	20,000	25,000
100-155-700000	Professional Services	12,164	46,337	58,420	40,000	40,000
100-155-700010	Legal Services-General Counsel	324,419	373,584	400,000	400,000	425,000
100-155-700011	Legal Services-Litigation	19,079	12,278	50,000	500,000	500,000
100-155-700020	Professional Services - Legislative	34,800	34,800	12,000	-	-
100-155-700026	Prof Svcs - Business Attraction & Retent	-	10,000	-	10,000	10,000
100-155-700030	Professional Svcs- City Clerk Functional	3,758	6,563	20,500	15,000	15,000
100-155-700050	Professional Services- Financial	2,900	6,550	37,500	20,000	20,000
100-155-700051	Professional Services - Annual Financial	31,845	31,600	53,250	37,500	37,500
100-155-700052	Compliance Audit Services - Sales Tax	16,486	12,335	-	15,000	15,000
100-155-700055	Professional Services - Compliance Audi	11,171	11,522	25,000	12,150	12,500
100-155-720030	General Municipal Election Services	23,250	-	40,000	-	42,500
100-155-720055	County Property Tax Admin Fee	52,535	51,540	55,000	55,000	55,000
	TOTAL EXPENDITURES	**2,487,491**	**2,501,022**	**2,983,873**	**3,208,825**	**3,346,903**

SUMMARY BY FUNCTION:

	FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
SALARIES & BENEFITS	1,809,990	1,754,128	2,020,063	1,908,725	1,969,153
MATERIALS, SUPPLIES, & SERVICES	677,501	746,894	963,810	1,300,100	1,377,750
TOTALS	**2,487,491**	**2,501,022**	**2,983,873**	**3,208,825**	**3,346,903**

Attachment: Proposed Draft Budget for March 28 Workshop (3107 : Budget Workshop for FY 23-24 & FY 24-25)

City of Laguna Hills
General Government
For Fiscal Years 2023/2024 & 2024/2025

Account	Description	FY 23/24	FY 24/25
610000	Memberships and Dues Expense - Includes CCAC, IIMC, Notary, OCCMA, & CCMF	3,000	3,000
610001	Memberships and Dues - LOCC - League of California Cities	14,000	15,000
610002	Memberships and Dues - ACC-OC - Association of California Cities - Orange County	9,000	9,500
610003	Memberships and Dues - OCCOG - Orange County Council of Governments	7,000	7,500
610004	Memberships and Dues - LAFCO - Local Agency Formation Commission	4,800	5,100
610005	Memberships and Dues - SCAG - Southern California Association of Governments	4,250	4,500
611000	Training and Education	7,000	7,000
611001	Staff Development & Team Building - Staff lunches, Council lunches, management retreat	10,000	10,000
612000	Travel, Conferences & Meetings	12,000	12,000
612001	Travel - League of CA Cities - Includes travel for 5 Councilmembers and City Manager	21,000	21,000
612002	Travel - ACC-OC - Includes general meetings and Sacramento advocacy	7,000	7,000

613000	Mileage Reimbursement	400	400
620000	Office Supplies	9,000	9,000
622000	Operating Supplies	6,000	6,000
623000	Printing	1,000	1,000
624001	Advertising - Legal - Mandated legal publications and advertisements	14,000	15,000
625000	Postage & Delivery	1,500	1,750
626000	Subscriptions & Books - Orange County Register and election materials	3,500	3,500
646100	Maint & Repairs - Vehicles	1,000	1,000
662000	Bank & Merchant Service Fees - Credit card fees, banking costs	40,000	41,000
695000	Community Assistence / Public Relations - Grad night contribution, drowning prevention donation, communications and marketing materials, etc.	20,000	25,000
700000	Professional Services	40,000	40,000
700010	Legal Services-General Counsel	400,000	425,000
700011	Legal Services-Litigation	500,000	500,000
700026	Prof Svcs - Business Attraction & Retention - Chamber of Commerce contribution	10,000	10,000
700030	Professional Svcs- City Clerk Functional Support - Code publishing, off-site data storage, document imaging	15,000	15,000

700050	Professional Services- Financial - GASB updates, SB90 recovery, rebate reporting, ACFR services	20,000	20,000
700051	Professional Services - Annual Financial Audit - City auditors and financial statement preparation	37,500	37,500
700052	Compliance Audit Services - Sales Tax - HdL services to capture unreported/unallocated sales tax	15,000	15,000
700055	Professional Services - Compliance Audits - Property tax audits, TOT audits, franchise fee audits	12,150	12,500
720030	General Municipal Election Services - County of Orange consolidated election cost	-	42,500
720055	County Property Tax Admin Fee - County of Orange cost to collect & administer property taxes	55,000	55,000

Fiscal Years

2023-2024 & 2024-2025

General Fund Expenditures - Non-departmental

City of Laguna Hills
General Fund Expenditure - Non-Departmental
For Fiscal Years 2023/2024 & 2024/2025

		FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
100-195-510000	Salaries - Full-Time	118,282	129,213	116,874	130,653	134,573
100-195-520000	FICA/Medicare	2,095	1,759	1,695	1,894	1,951
100-195-521000	Retirement	8,820	8,792	8,473	9,887	10,381
100-195-522000	Unfunded Accrued Liab. (Pension UAL)	269,122	330,504	387,700	365,511	383,787
100-195-530000	Health Insurance	11,105	11,752	12,830	12,837	13,222
100-195-530200	Group Life - Basic	387	394	438	405	417
100-195-540000	Worker Comp/Unemployment	38,778	24,869	42,000	79,600	81,988
100-195-542000	Disability Insurance	836	843	765	855	881
100-195-545000	Unemployment Claims	110	-	-	-	-
100-195-550000	Employee Benefits Plan Administrative I	11,459	9,998	9,920	10,000	10,300
100-195-610000	Memberships and Dues Expense	90	90	400	200	200
100-195-611000	Training and Education	1,500	1,557	13,500	10,000	10,000
100-195-611001	IT Training and Education	-	-	-	6,500	4,500
100-195-617000	Recruitment	1,530	5,316	4,000	5,000	5,000
100-195-620000	Office Supplies	7,687	8,906	12,500	10,000	10,000
100-195-621000	Computer Supplies	8,307	14,180	12,574	11,000	12,500
100-195-622000	Operating Supplies	8,010	4,912	8,950	7,500	7,500
100-195-623000	Printing	1,915	1,674	2,000	3,000	3,000
100-195-625000	Postage & Delivery	4,122	11,347	12,000	6,000	6,000
100-195-630000	Telephone & Communication	50,281	47,053	48,658	47,406	47,406
100-195-641000	Rent/Lease - Equipment	2,202	1,944	1,500	2,200	2,200
100-195-641200	Rent/Lease - Copier	15,093	18,708	18,500	18,700	18,700
100-195-646000	Maint & Rep-Equip & Machinery	656	1,220	6,450	2,500	2,500
100-195-647000	Maint & Repair - Comp Eqpt	215	496	1,000	1,000	1,000
100-195-690000	General Liability Loss Coverage	340,172	430,659	424,766	181,560	187,007
100-195-690050	Employment Practices Liability Loss Cov	12,195	14,950	13,087	-	-
100-195-690100	Property Loss Coverage	71,154	92,933	110,149	70,270	72,378
100-195-690150	Earthquake Loss Coverage	38,011	41,812	50,491	75,745	78,017
100-195-690200	Commercial Crime Loss Coverage	3,249	4,300	3,974	7,500	7,725
100-195-690300	Insurance Administration	44,313	47,093	53,969	10,285	10,594
100-195-700090	Computer Consulting Services	21,837	45,530	57,000	107,000	107,000
100-195-720050	Contract Serv-Software Support	123,334	160,520	162,963	217,211	198,097
100-195-930000	Furniture	-	-	10,000	-	-
100-195-940000	Computer Hardware & Software	16,103	63,991	107,358	205,700	155,700
	TOTAL EXPENDITURES	**1,232,970**	**1,537,316**	**1,716,484**	**1,617,919**	**1,584,523**

SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	460,993	518,124	580,695	522,042	545,211
	MATERIALS, SUPPLIES, & SERVICES	771,977	1,019,191	1,135,789	1,095,877	1,039,312
	TOTALS	**1,232,970**	**1,537,316**	**1,716,484**	**1,617,919**	**1,584,523**

Attachment: Proposed Draft Budget for March 28 Workshop (3107 : Budget Workshop for FY 23-24 & FY 24-25)

City of Laguna Hills
Non-departmental
For Fiscal Years 2023/2024 & 2024/2025

Account	Description	FY 23/24	FY 24/25
540000	Workers' Comp/Unemployment	79,600	81,988
550000	Employee Benefits Plan Administrative Fees - Admin fees for benefits plan with SDRMA	10,000	10,300
610000	Memberships and Dues Expense - MISAC Membership	200	200
611000	Training and Education	10,000	10,000
611001	I.T. Training and Education - Training specifically for Information Technology matters	6,500	4,500
617000	Recruitment - Supplies and services for job postings, flyers, brochures	5,000	5,000
620000	Office Supplies	10,000	10,000
621000	Computer Supplies - I.T. supplies, toner, ink, cables, minor hardware	11,000	12,500
622000	Operating Supplies - Citywide building supplies and meeting items	7,500	7,500
623000	Printing - Printing supplies, mailings, flyers	3,000	3,000
625000	Postage & Delivery	6,000	6,000
630000	Telephone & Communication - Network and internet backbone, WiFi, wireless devices	47,406	47,406

641000	Rent/Lease - Equipment - Lease of mailing machine	2,200	2,200
641200	Rent/Lease - Copier - Lease of copier machines and usage charges	18,700	18,700
646000	Maint & Rep-Equip & Machinery - Telephone support system maintenance	2,500	2,500
647000	Maint & Repair - Comp Eqpt - 3rd party printer & desktop maintenance and parts	1,000	1,000
690000	General Liability Loss Coverage	181,560	187,007
690100	Property Loss Coverage	70,270	72,378
690150	Earthquake Loss Coverage	75,745	78,017
690200	Commercial Crime Loss Coverage	7,500	7,725
690300	Insurance Administration	10,285	10,594
700090	Computer Consulting Services - 3rd party IT support	107,000	107,000
720050	Contract Serv - Software Support - Granicus, Tyler ERP Pro, Energov, Nobel Systems, Civic Rec	217,211	198,097
940000	Computer Hardware & Software - AV upgrade for Council chamber, new servers, laptops docking stations, new agenda software	205,700	155,700

Fiscal Years

2023-2024 & 2024-2025

General Fund Expenditures -

Community Development

City of Laguna Hills
General Fund Expenditure - Community Development
For Fiscal Years 2023/2024 & 2024/2025

		FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
100-225-510000	Salaries - Full-Time	614,074	454,806	631,964	783,428	806,931
100-225-512000	Salaries - Part-Time & Temp	29,054	69,627	29,336	-	-
100-225-518000	Auto Allowance	7,200	3,400	7,200	4,800	4,800
100-225-520000	FICA/Medicare	8,638	7,031	9,693	11,429	11,772
100-225-521000	Retirement	77,433	52,098	82,696	86,959	91,307
100-225-521002	Retirement - PTS	-	-	1,100	-	-
100-225-530000	Health Insurance	115,065	91,642	151,141	173,612	178,820
100-225-530200	Group Life - Basic	1,885	1,613	2,145	2,330	2,400
100-225-542000	Disability Insurance	4,215	3,239	3,988	5,372	5,533
100-225-610000	Memberships and Dues Expense	100	40	2,300	2,300	2,300
100-225-611000	Training and Education	3,900	2,465	3,000	3,000	3,000
100-225-613000	Mileage Reimbursement	-	-	300	300	300
100-225-613100	Vehicle-Fuel	685	1,525	1,500	2,000	2,000
100-225-622000	Operating Supplies	849	666	1,500	1,000	1,000
100-225-623000	Printing	-	-	750	600	600
100-225-626000	Subscriptions & Books	1,732	1,394	3,500	1,200	1,200
100-225-646100	Maint & Repairs - Vehicles	1,217	1,480	500	1,000	1,000
100-225-700000	Prof. Svcs - Building & Safety	371,011	295,444	480,000	350,000	350,000
100-225-700012	Legal Services - Community Developme	7,128	6,160	-	-	-
100-225-700200	General Planning Services	21,771	-	15,000	15,000	15,000
100-225-700201	Plan Application	48,880	67,680	50,000	40,000	40,000
100-225-700225	Housing Element	48,637	168,171	100,000	-	-
100-225-700226	Rezone & Environmental	-	-	250,000	-	-
100-225-700227	Objective Design Standards	-	-	100,000	-	-
100-225-720512	Contract Staffing Services	8,618	82,151	-	200,000	170,000
	TOTAL EXPENDITURES	**1,372,093**	**1,310,633**	**1,927,613**	**1,684,330**	**1,687,963**

		FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	857,564	683,457	919,263	1,067,930	1,101,563
	MATERIALS, SUPPLIES, & SERVICES	514,529	627,177	1,008,350	616,400	586,400
	TOTALS	**1,372,093**	**1,310,633**	**1,927,613**	**1,684,330**	**1,687,963**

City of Laguna Hills
Community Development
For Fiscal Years 2023/2024 & 2024/2025

Account	Description	FY 23/24	FY 24/25
610000	Memberships and Dues Expense	2,300	2,300
	- American Planning Assoc. & American Institute of Certified Planners		
611000	Training and Education	3,000	3,000
	- Workshops, seminars, & conferences with APA and PDAOC		
613000	Mileage Reimbursement	300	300
	- For planning staff reimbursement of personal vehicle usage		
613100	Vehicle-Fuel	2,000	2,000
	- For City-owned code enforcement vehicle		
622000	Operating Supplies	1,000	1,000
623000	Printing	600	600
	- For public notices, workshops, and meetings		
626000	Subscriptions & Books	1,200	1,200
646100	Maint & Repairs - Vehicles	1,000	1,000
700000	Prof. Svcs - Building & Safety	350,000	350,000
	- Contract with Charles Abbott Associates for building services. Expense is based upon building permit revenues.		
700200	General Planning Services	15,000	15,000
	- As needed planning studies and engineering services		
700201	Plan Application	40,000	40,000
	- 3rd party costs associated with plan applications that are not being reimbursed through deposits		

720512	Contract Staffing Services	200,000	170,000

- Funds for specific studies and services, like Density Bonus, Inclusionary Housing Ordinance, Sign Code Update, Hillside Development Guidelines, and Business Attraction & Retention Services

Fiscal Years

2023-2024 & 2024-2025

General Fund Expenditures -

Community Services

City of Laguna Hills
General Fund Expenditure - Community Services
For Fiscal Years 2023/2024 & 2024/2025

		FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
100-310-510000	Salaries - Full-Time	578,608	571,882	589,718	707,688	728,919
100-310-512000	Salaries - Part-Time & Temp	9,030	151,252	366,905	185,708	265,733
100-310-518000	Auto Allowance	7,200	7,200	7,200	7,200	7,200
100-310-520000	FICA/Medicare	7,811	9,982	13,975	13,059	13,451
100-310-521000	Retirement	97,434	111,685	133,917	94,259	98,972
100-310-521002	Retirement - PTS	121	4,227	6,435	3,482	3,586
100-310-530000	Health Insurance	115,193	122,987	135,065	147,069	151,481
100-310-530200	Group Life - Basic	1,756	1,807	2,231	2,099	2,162
100-310-540000	Worker Comp/Unemployment	-	14,540	-	-	-
100-310-542000	Disability Insurance	3,780	3,904	4,311	4,712	4,853
100-310-610000	Memberships and Dues Expense	919	1,095	1,360	1,095	1,095
100-310-611000	Training and Education	419	1,013	6,000	6,000	6,000
100-310-611500	Certification/License Fees	731	758	520	811	811
100-310-613000	Mileage Reimbursement	-	28	400	200	200
100-310-613100	Vehicle-Fuel	1,479	1,152	3,000	2,000	3,000
100-310-620500	Office Supplies - Comm Ctr	1,308	2,942	5,500	3,000	3,000
100-310-622005	Operating Supplies Comm Ctr	1,713	3,283	3,000	3,000	3,000
100-310-622100	Operating Supplies - Uniforms	619	360	2,500	2,500	3,000
100-310-622500	Supplies-Program Services	-	397	4,000	2,000	3,500
100-310-622501	Supplies-Youth Leagues	-	42	3,000	-	4,500
100-310-622502	Supplies-Adult Leagues	2,394	7,677	7,750	7,750	7,750
100-310-623500	Printing-Program Services	-	-	500	150	150
100-310-624500	Advertising-Program Services	235	1,846	3,500	3,500	3,500
100-310-626000	Subscriptions & Books	217	120	-	300	300
100-310-630100	Phone & Communication Comm Ctr	6,523	4,804	4,156	5,000	5,000
100-310-631100	Utilities - Electric Comm Ctr	60,948	100,417	93,000	100,000	100,000
100-310-632500	Utilities - Gas Comm Ctr	3,112	2,591	2,500	3,500	3,500
100-310-635100	Utilities - Water Comm Ctr	10,976	8,201	9,000	9,000	9,000
100-310-641000	Rent/Lease - Equipment	1,805	7,127	10,900	4,000	4,000
100-310-641100	Rent/Lease - Vehicle	-	-	750	1,000	1,000
100-310-645500	Maint&Repair-Facility Comm Ctr	39,451	87,831	80,000	80,000	80,000
100-310-646100	Maint & Repairs - Vehicles	5,115	(796)	5,000	5,000	5,000
100-310-646500	Maint&Repair-Eqp&MachCommCtr	-	3,450	4,000	4,000	4,000
100-310-662000	Bank & Merchant Service Fees	4,442	18,438	20,534	8,000	8,000
100-310-690500	Insurance - Recreational Classes	554	217	2,700	1,500	2,000
100-310-695500	Special Events-Program Service	108,563	132,124	163,750	17,000	17,000
100-310-695501	Day Camps	134	4,328	20,900	-	20,000
100-310-695502	Special Needs Program	120	120	2,277	1,500	2,000
100-310-695503	Build A Fort Camps	-	-	-	10,000	10,000
100-310-695504	Displays,Exhibits & Ed Program	-	-	15,500	10,000	5,000
100-310-695505	Cultural Excursions	-	-	1,000	1,500	2,000
100-310-695506	Teen Camps & Programs	-	-	15,477	-	20,000
100-310-695507	Marathon 5k	100,263	193,580	194,000	200,000	205,000
100-310-695508	July Fourth Celebration	415	35,416	78,450	87,000	87,000
100-310-695509	Holiday Decorations	-	-	-	100,000	100,000
100-310-695510	Holiday Event Series	-	-	-	22,000	22,000
100-310-695511	Rooted Volunteer Campaign	-	-	-	12,000	12,000
100-310-695512	Movies in the Park	-	-	-	10,000	10,000
100-310-695513	Concerts	-	-	-	34,000	34,000
100-310-695530	City Anniversary Program	-	31,972	1,000	-	-
100-310-695531	Heritage Day	-	-	60,000	60,000	60,000

Attachment: Proposed Draft Budget for March 28 Workshop (3107 : Budget Workshop for FY 23-24 & FY 24-25)

100-310-700000	Professional Services	-	-	1,000	16,000	16,000
100-310-720301	Contract Services - Community Ctr Prop	42,000	42,000	42,000	42,000	42,000
100-310-720302	Contract Services - Homelessness	10,973	25,860	59,861	60,000	60,000
100-310-721500	Contract Services - Program Svce	23,462	46,518	140,000	60,000	80,000
100-310-721505	Contract Services- Janitorial & Sanitatio	54,736	156,024	160,000	160,000	160,000
100-310-910500	Equip & Mach-CommCtr	-	674	167,500	34,000	3,000
100-310-930000	Furniture	-	-	-	2,000	-
100-310-930500	Furniture-Program Services	-	-	3,000	45,000	15,000
	TOTAL EXPENDITURES	**1,304,559**	**1,921,076**	**2,659,042**	**2,402,582**	**2,519,663**

SUMMARY BY FUNCTION:

	SALARIES & BENEFITS	820,934	999,465	1,259,757	1,165,276	1,276,357
	MATERIALS, SUPPLIES, & SERVICES	483,625	921,611	1,399,285	1,237,306	1,243,306
	TOTALS	**1,304,559**	**1,921,076**	**2,659,042**	**2,402,582**	**2,519,663**

City of Laguna Hills
Community Services
For Fiscal Years 2023/2024 & 2024/2025

Account	Description	FY 23/24	FY 24/25
610000	Memberships and Dues Expense	1,095	1,095
	- Memberships with CPRS and NRPA		
611000	Training and Education	6,000	6,000
	- CPRS conference and staff training		
611500	Certification/License Fees	811	811
	- ASCAP & BMI - music license for cover singers		
613000	Mileage Reimbursement	200	200
	- Reimbursement to staff for usage of personal vehicles		
613100	Vehicle-Fuel	2,000	3,000
	- Expense for gasoline for City vehicles		
620500	Office Supplies - Comm Ctr	3,000	3,000
622005	Operating Supplies Comm Ctr	3,000	3,000
	- Expense meeting supplies, water, coffee		
622100	Operating Supplies - Uniforms	2,500	3,000
	- Staff shirts and sweatshirts		
622500	Supplies-Program Services	2,000	3,500
	- Materials and supplies for recreation programs		
622501	Supplies-Youth Leagues	-	4,500
	- After school sports supplies, shirts, trophies		
622502	Supplies-Adult Leagues	7,750	7,750
	- Softball, basketball, volleyball leagues, ping pong, pickleball		

623500	Printing-Program Services - Printed materials (trifolds)	150	150
624500	Advertising-Program Services - Banners, social media boosts, pamphlets	3,500	3,500
626000	Subscriptions & Books	300	300
630100	Phone & Communication Comm Ctr	5,000	5,000
631100	Utilities - Electric Comm Ctr	100,000	100,000
632500	Utilities - Gas Comm Ctr	3,500	3,500
635100	Utilities - Water Comm Ctr	9,000	9,000
641000	Rent/Lease - Equipment - Mini storage units	4,000	4,000
641100	Rent/Lease - Vehicle - Rental vehicles for programs/camps	1,000	1,000
645500	Maint&Repair-Facility Comm Ctr - General repairs of the Community Center	80,000	80,000
646100	Maint & Repairs - Vehicles - Repairs of 3 vans and 1 truck	5,000	5,000
646500	Maint&Repair-Eqp&MachCommCtr - Kitchen equipment repairs	4,000	4,000
662000	Bank & Merchant Service Fees - Credit card merchant fee for new CivicRec software	8,000	8,000
690500	Insurance - Recreational Classes - SCMAF insurance for contract instructors	1,500	2,000

695500	Special Events-Program Service - DD dance, Parents night out, and other misc. events	17,000	17,000
695501	Day Camps - Summer day camps for 6 - 10 year olds	-	20,000
695502	Special Needs Program	1,500	2,000
695503	Build A Fort Camp - Build-a-fort camp (junior 6-7) (regular 8-12)	10,000	10,000
695504	Displays, Exhibits & Ed Program - Fossil display improvements and materials	10,000	5,000
695505	Cultural Excursions - Tours, exhibitions, museums, other destination spots	1,500	2,000
695506	Teen Camps & Programs - Excursion based camps for teens	-	20,000
695507	Marathon 5k	200,000	205,000
695508	July Fourth Celebration	87,000	87,000
695509	Holiday Decorations	100,000	100,000
695510	Holiday Event Series	22,000	22,000
695511	Rooted Volunteer Campaign	12,000	12,000
695512	Movies in the Park	10,000	10,000
695513	Concerts	34,000	34,000
695531	Heritage Day	60,000	60,000

700000	Professional Services - Paleontology consulting	16,000	16,000
720301	Contract Services - Community Ctr Property Mgmt - Essex property management	42,000	42,000
720302	Contract Services - Homelessness	60,000	60,000
721500	Contract Services - Program Services - Payments to contract instructors	60,000	80,000
721505	Contract Services - Janitorial & Sanitation	160,000	160,000
910500	Equip & Mach-CommCtr - Heritage room AV improvements, electric cart	34,000	3,000
930000	Furniture - Staff chairs	2,000	-
930500	Furniture-Program Services - New chairs for heritage room, portable dance floor	45,000	15,000

Fiscal Years

2023-2024 & 2024-2025

General Fund Expenditures -

Public Works

City of Laguna Hills
General Fund Expenditure - Public Works
For Fiscal Years 2023/2024 & 2024/2025

		FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
100-355-510000	Salaries - Full-Time	693,551	564,105	661,473	704,528	725,664
100-355-512000	Salaries - Part-time	1,552	7,694	-	-	-
100-355-518000	Auto Allowance	7,800	2,925	7,200	4,800	4,800
100-355-520000	FICA/Medicare	9,623	7,843	9,696	10,285	10,594
100-355-521000	Retirement	98,818	78,061	70,319	84,605	88,835
100-355-530000	Health Insurance	86,506	87,068	115,907	109,951	113,250
100-355-530200	Group Life - Basic	2,066	1,830	2,383	1,978	2,037
100-355-542000	Disability Insurance	4,378	3,871	4,106	4,304	4,433
100-355-610000	Memberships and Dues Expense	3,284	1,853	3,400	3,000	3,000
100-355-611000	Training and Education	837	6,126	5,000	2,500	2,500
100-355-613000	Mileage Reimbursement	-	-	250	250	250
100-355-613100	Vehicle-Fuel	3,342	281	5,000	5,000	5,000
100-355-622000	Operating Supplies	11,559	21,047	22,000	22,000	22,000
100-355-623000	Printing	1,566	370	1,500	10,000	10,000
100-355-626000	Subscriptions & Books	780	-	1,000	1,000	1,000
100-355-630000	Telephone & Communication	254	-	250	250	250
100-355-631000	Utilities - Electric	79,555	111,958	120,000	120,000	120,000
100-355-631400	Electric-Street Lights/Signals	351,798	(292)	-	-	-
100-355-631900	UtilitiesElectricOnBillFinancing	80,535	-	-	90,000	90,000
100-355-635000	Utilities - Water	414,037	486,949	500,000	515,000	530,000
100-355-640000	Rent/Lease - Facility	6,372	7,008	9,012	10,000	10,000
100-355-646100	Maint & Repairs - Vehicles	1,902	109	2,500	2,500	2,500
100-355-695000	CommunityAsstnc/PublicRelation	-	43	-	-	-
100-355-696000	NPDES Permits & Fees	-	-	-	200,000	200,000
100-355-700000	Professional Services	-	506	10,000	185,000	185,000
100-355-700041	Park Improvement Needs Assessment	-	-	-	250,000	-
100-355-700100	City Engineer Services	46,350	-	-	50,000	50,000
100-355-700101	Traffic Engineer Services	49,538	-	-	-	-
100-355-700250	On-Call Engineer Services	-	-	10,000	50,000	50,000
100-355-700255	Improvement Inspection	170,432	-	200,000	190,000	190,000
100-355-700300	Hazard Mitigation Plan	-	20,626	19,374	20,000	-
100-355-720400	Street Maintenance	392,222	476,273	-	-	-
100-355-720401	Other Public Works Maintenance	-	-	125,000	125,000	125,000
100-355-720410	Street Sweeping	133,202	211,190	-	-	-
100-355-720420	Traffic Signal Maintenance	234,212	-	-	-	-
100-355-720500	Graffiti Removal	92,938	118,727	120,000	120,000	120,000
100-355-720700	Landscape Maintenance Contract	1,041,754	1,128,647	1,300,000	1,365,000	1,433,250
100-355-720701	Parks Contract Repair	78,018	109,241	110,000	112,750	115,500
100-355-720702	Tree Maintenance	269,015	327,211	360,000	369,000	378,000
100-355-720730	Annual Weed Abatement Program	50,091	50,600	55,000	57,000	60,000
100-355-910000	Equipment & Machinery	-	-	20,000	20,000	20,000
Public Works (Measure M MOE)						
100-356-613100	MOE Vehicle Fuel	77	4,801	-	-	-
100-356-630000	MOE Telephone & Communiction	24	273	250	250	250
100-356-631400	MOE Electricity-Streetlights & Signals	78,856	476,068	450,000	480,000	500,000
100-356-631900	MOE Electrcity On-bill Financing	12,020	92,560	90,000	-	-
100-356-646100	MOE Maintenance & Repairs Vehicles	-	6,443	-	-	-
100-356-700100	MOE City Engineer Services	145	31,147	-	-	-
100-356-700101	MOE Traffic Engineer Services	7,309	64,932	65,000	70,000	75,000
100-356-700250	MOE On-Call Engineer Services	-	-	-	-	-

100-356-700255	MOE Improvement Inspection	87,683	186,834	-	-	-
100-356-720420	MOE Traffic Signal Maintenance	21,196	152,586	120,000	125,000	130,000
	TOTAL EXPENDITURES	**4,625,197**	**4,847,514**	**4,595,620**	**5,490,951**	**5,378,113**

SUMMARY BY FUNCTION:

SALARIES & BENEFITS	904,296	753,396	871,084	920,451	949,613
MATERIALS, SUPPLIES, & SERVICES	3,720,902	4,094,117	3,724,536	4,570,500	4,428,500
TOTALS	**4,625,197**	**4,847,514**	**4,595,620**	**5,490,951**	**5,378,113**

City of Laguna Hills
Public Works
For Fiscal Years 2023/2024 & 2024/2025

Account	Description	FY 23/24	FY 24/25
610000	Memberships and Dues Expense	3,000	3,000
	- CA Civil Engineer and Traffic Engineer license fees, American Society of Civil Engineers, American Public Works Association		
611000	Training and Education	2,500	2,500
	- Attendance at professional org. meetings and training seminars		
613000	Mileage Reimbursement	250	250
	- Reimburse employees for personal usage of vehicles		
613100	Vehicle-Fuel	5,000	5,000
	- Fuel expense for City owned vehicles		
622000	Operating Supplies	22,000	22,000
	- Paper, pens, traffic cones, paint, asphalt cold mix, small tools		
623000	Printing	10,000	10,000
	- Reprographics printing and scanning of documents		
626000	Subscriptions & Books	1,000	1,000
630000	Telephone & Communication	250	250
	- Telephone bills related to connected irrigation systems		
631000	Utilities - Electric	120,000	120,000
	- Electricity costs associated with buildings and irrigation		
631900	UtilitiesElectricOnBillFinancing	90,000	90,000
	- Loan re-payments related to conversion to LED lighting		
635000	Utilities - Water	515,000	530,000
	- Payments to Moulton Niguel Water and El Toro Water		

640000	Rent/Lease - Facility - Storage units for traffic control devices and motorcycles	10,000	10,000
646100	Maint & Repairs - Vehicles	2,500	2,500
696000	NPDES Permits & Fees - National Pollutant Discharge Elimination System permits	200,000	200,000
700000	Professional Services - As needed consultant work (water quality, park, design)	185,000	185,000
700041	Park Improvement Needs Assessment - Study to determine long term capital parks needs	250,000	-
700100	City Engineer Services - As needed professional engineering services	50,000	50,000
700250	On-Call Engineer Services - As needed civil engineering, land surveying, mapping work	50,000	50,000
700255	Improvement Inspection - Inspection for encroachment permits and CIP projects	190,000	190,000
700300	Hazard Mitigation Plan - Development of Local Hazard Mitigatio Plan (LHMP) with FEMA	20,000	-
720401	Other Public Works Maintenance - Expenses related to non-street, non-ROW purposes	125,000	125,000
720500	Graffiti Removal	120,000	120,000
720700	Landscape Maintenance Contract - Citywide landscaping and maintenance	1,365,000	1,433,250
720701	Parks Contract Repair - Repair of fixtures, hardscape, equipment at park facilities	112,750	115,500

720702	Tree Maintenance	369,000	378,000
720730	Annual Weed Abatement Program - Funds for abatement contractors on public and private parcels	57,000	60,000
910000	Equipment & Machinery - Reserve for potential replacements (radar trailers)	20,000	20,000

Public Works (Measure M MOE)

630000	MOE Telephone & Communiction - Traffic signal communications	250	250
631400	MOE Electricity-Streetlights & Signals - Electricity costs for streetlights and signals	480,000	500,000
700101	MOE Traffic Engineer Services - Engineering services related to traffic, streets, and signals	70,000	75,000
720420	MOE Traffic Signal Maintenance - Signal maintenance (downed poles, lights out, etc)	125,000	130,000

Fiscal Years

2023-2024 & 2024-2025

General Fund Expenditures -

Public Safety

City of Laguna Hills
General Fund Expenditure - Public Safety
For Fiscal Years 2023/2024 & 2024/2025

		FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
100-420-610000	Memberships and Dues Expense	340	694	400	412	425
100-420-611000	Training and Education	960	349	5,000	5,150	5,304
100-420-613100	Vehicle-Fuel	1,329	1,579	2,000	4,000	4,000
100-420-621000	Computer Supplies	87	658	500	515	530
100-420-622000	Operating Supplies	8,889	13,814	10,000	15,000	15,000
100-420-622400	Operating Supplies - Emergency Prepare	-	1,445	3,000	3,000	3,000
100-420-646000	Maint & Rep-Equip & Machinery	16,444	20,764	20,000	20,000	20,000
100-420-646100	Maint & Repairs - Vehicles	4,204	6,519	5,000	5,150	5,304
100-420-650000	Minor Equipment	-	-	1,000	1,000	1,000
100-420-695000	CommunityAsstnc/PublicRelation	1,923	14,563	15,000	15,450	15,912
100-420-720000	Contract Services	1,563	922	-	56,000	56,000
100-420-720401	Animal Care & Shelter Services	207,476	236,880	242,780	280,000	295,000
100-420-720800	General Law Enforcement	8,154,420	8,533,470	9,742,502	10,762,912	11,762,912
100-420-720821	Trauma Intervention Program	3,641	3,641	4,600	4,000	4,000
100-420-720822	Crossing Guard Services	84,921	122,108	95,213	98,070	101,012
100-420-720823	Parking Citation Processing	16,166	21,700	30,000	30,000	30,000
100-420-720835	Fingerprint Identification Svc	16,656	13,563	20,000	13,390	13,700
100-420-720850	Private Security Patrol	-	-	140,000	-	-
100-420-900000	Vehicles	-	34,050	-	-	-
100-420-910000	Equipment & Machinery	-	-	5,000	5,000	5,000
100-420-930000	Furniture	-	4,281	2,000	4,000	4,000
100-430-510000	Salaries	20,986	-	-	-	-
100-430-545000	Unemployment	8,989	-	-	-	-
100-430-612430	Meeting Expense	2,342	-	-	-	-
100-430-622000	Operating Supplies	1,384	-	-	-	-
100-430-622430	EOC POD Supplies	18,652	-	-	-	-
100-430-623000	Printing Expense	226	-	-	-	-
100-430-700010	Professional Services - Legal	4,224	-	-	-	-
100-430-720822	Contract Services - Crossing Guard	26,503	-	-	-	-
100-430-720830	Contract Services - Public Safety	6,814	-	-	-	-
100-430-720833	Contract Services - Homeless Outreach	16,385	-	-	-	-
100-430-721505	Contract Services - Janitorial/Sanitation	20,546	-	-	-	-
100-430-910000	Equipment & Machinery	17,675	-	-	-	-
100-430-940000	Computer Hard/Software	5,833	-	-	-	-
	TOTAL EXPENDITURES	**8,669,580**	**9,031,000**	**10,343,995**	**11,323,049**	**12,342,099**

SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	29,975	-	-	-	-
	MATERIALS, SUPPLIES, & SERVICES	8,639,605	9,031,000	10,343,995	11,323,049	12,342,099
	TOTALS	**8,669,580**	**9,031,000**	**10,343,995**	**11,323,049**	**12,342,099**

City of Laguna Hills
Public Safety
For Fiscal Years 2023/2024 & 2024/2025

Account	Description	FY 23/24	FY 24/25
610000	Memberships and Dues Expense	412	425
611000	Training and Education	5,150	5,304
613100	Vehicle-Fuel - Fuel for motorcycles	4,000	4,000
621000	Computer Supplies - Minor IT items	515	530
622000	Operating Supplies - Station supplies, plaques, water, shirts, name tags	15,000	15,000
622400	Operating Supplies - Emergency Preparedness	3,000	3,000
646000	Maint & Rep-Equip & Machinery - Radios, OCSD communication invoices	20,000	20,000
646100	Maint & Repairs - Vehicles - Repairs of City owned motorcycles	5,150	5,304
650000	Minor Equipment	1,000	1,000
695000	Community Assistence / Public Relations - Community events, neighborhood watch, CPS supplies	15,450	15,912
720000	Contract Services - Flock camera system (automated license plate readers)	56,000	56,000
720401	Animal Care & Shelter Services - Contract with Mission Viejo for Animal Control	280,000	295,000

Attachment: Proposed Draft Budget for March 28 Workshop (3107 : Budget Workshop for FY 23-24 & FY 24-25)

720800	General Law Enforcement - Contract with County of Orange for Sheriff's	10,762,912	11,762,912
720821	Trauma Intervention Program	4,000	4,000
720822	Crossing Guard Services	98,070	101,012
720823	Parking Citation Processing	30,000	30,000
720835	Fingerprint Identification Svc - Laguna Hills portion of Countywide AFIS system	13,390	13,700
910000	Equipment & Machinery - Camera, docking stations	5,000	5,000
930000	Furniture - Furniture for Sheriff's location at City Hall	4,000	4,000

Fiscal Years

2023-2024 & 2024-2025

Other Funds

City of Laguna Hills
Park In-Lieu Fee Fund (VALH MGP)
For Fiscal Years 2023/2024 & 2024/2025

		FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
	BEGINNING FUND BALANCE	-	-	-	2,020,000	2,020,000
311-000-452200	Developer Park Impact Fee	-	-	2,000,000	-	-
311-000-470000	Interest Earnings-Investments	-	-	20,000	-	-
	TOTAL REVENUES	**-**	**-**	**2,020,000**	**-**	**-**
311-000-790100	Transfers Out-To General Fund	-	-	-		
311-000-790600	Transfers Out - Capital Imprv	-	-	-		
	TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**
	NET CHANGE TO FUND BALANCE	**-**	**-**	**2,020,000**	**-**	**-**
	ENDING FUND BALANCE	**-**	**-**	**2,020,000**	**2,020,000**	**2,020,000**

City of Laguna Hills
Public Art Fund
For Fiscal Years 2023/2024 & 2024/2025

		FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
	BEGINNING FUND BALANCE	71,948	71,973	72,180	193,180	193,180
401-000-418400	Grants & Contributions	-	-	120,000		
401-000-452300	Developer Public Art Fee	-	-	-		
401-000-456002	Sale of Public Art Reproduction	-	-	-		
401-000-470000	Interest Earnings-Investments	25	207	1,000		
	TOTAL REVENUES	**25**	**207**	**121,000**	**-**	**-**
401-000-790100	Transfers Out-To General Fund	-	-	-		
401-000-790600	Transfers Out - Capital Imprv	-	-	-		
401-310-623401	Printing - Public Art Reproduction	-	-	-		
401-310-625000	Postage & Delivery	-	-	-		
401-310-700000	Professional Services	-	-	-		
401-310-900000	Public Artwork	-	-	-		
	TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**
	NET CHANGE TO FUND BALANCE	**25**	**207**	**121,000**	**-**	**-**
	ENDING FUND BALANCE	**71,973**	**72,180**	**193,180**	**193,180**	**193,180**

City of Laguna Hills
Public Art Fund (VALH MGP)
For Fiscal Years 2023/2024 & 2024/2025

		FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
	BEGINNING FUND BALANCE	-	-	-	353,000	353,000
411-000-418400	Grants & Contributions	-	-	-	-	-
411-000-452300	Developer Public Art Fee	-	-	350,000	-	-
411-000-456002	Sale of PublicArt Reproduction	-	-	-	-	-
411-000-470000	Interest Earnings-Investments	-	-	3,000	-	-
	TOTAL REVENUES	**-**	**-**	**353,000**	**-**	**-**
411-000-790100	Transfers Out-To General Fund	-	-	-	-	-
411-000-790600	Transfers Out - Capital Imprv	-	-	-	-	-
411-000-950510	CIP-Public Art Civic Center	-	-	-	-	-
411-310-623401	Printing - Public Art Reproduction	-	-	-	-	-
411-310-700000	Professional Services	-	-	-	-	-
411-310-900000	Public Artwork	-	-	-	-	-
	TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**
	NET CHANGE TO FUND BALANCE	**-**	**-**	**353,000**	**-**	**-**
	ENDING FUND BALANCE	**-**	**-**	**353,000**	**353,000**	**353,000**

City of Laguna Hills
Liability Self Insurance Fund
For Fiscal Years 2023/2024 & 2024/2025

		FY 20/21 Actuals	FY 21/22 Actuals	FY 22/23 Budget / Estimate	FY 23/24 Request	FY 24/25 Request
	BEGINNING FUND BALANCE	193,600	200,000	132,455	200,000	200,000
451-000-470000	Interest Earnings-Investments	-	-	-		
451-000-490100	Transfer In- General Fund	7,733	-	117,545		
	TOTAL REVENUES	**7,733**	**-**	**117,545**	**-**	**-**
451-155-700011	Legal Services-Litigation	1,333	67,545	50,000		
	TOTAL EXPENDITURES	**1,333**	**67,545**	**50,000**	**-**	**-**
	NET CHANGE TO FUND BALANCE	**6,400**	**(67,545)**	**67,545**	**-**	**-**
	ENDING FUND BALANCE	**200,000**	**132,455**	**200,000**	**200,000**	**200,000**

Attachment: Proposed Draft Budget for March 28 Workshop (3107 : Budget Workshop for FY 23-24 & FY 24-25)