City of Laguna Hills
City Council

Special Meeting Agenda
Tuesday, May 13, 2025 - 4:00 PM

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

Joshua Sweeney
Mayor

Don Caskey
Mayor Pro Tempore

Jared Mathis
Council Member

Erica Pezold
Council Member

Dave Wheeler
Council Member

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. It is City policy to limit public testimony to up to three minutes per person, as determined by the Mayor, and an total time limit of thirty minutes for Public Comments.

Submission of Electronic Public Comments: Those wishing to make electronic public comments may submit their comments by email to the City Clerk by 2:00 p.m. on Tuesday, May 13, 2025. 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 applicable agenda item, the City Clerk will announce the name of the sender and subject matter of all electronic comments received by 2:00 p.m. on Tuesday, May 13, 2025. 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, X (formerly Twitter), etc.) will not be accepted.

For questions or assistance, please contact the City Clerk’s Office at (949) 707-2635 or via email.

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 this Agenda. Public Comments are limited to three minutes per person, as determined by the Mayor, and a total time limit of thirty minutes.

City Council Workshop Items

1 Budget Study Session

Recommendation: That the City Council review, discuss, and provide direction on the draft biennial budget.

Adjournment

The next Regular Meeting of the City Council/Planning Agency will be May 13, 2025, at 6:00p.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 May 12, 2025, at 4:00p.m.

Jennifer Lee, CMC, City Clerk

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: May 13, 2025
To: Mayor and Council Members
From: Eric Hendrickson, Finance Director
Issue: Budget Study Session

Recommendation: That the City Council review, discuss, and provide direction on the draft biennial budget.

Background:

The City of Laguna Hills operates on a biennial budget basis, adopting revenue projections and expenditure allocations every two years. The upcoming budget cycle starts July 1, 2025 and ends on June 30, 2027. City staff started the budget process in January 2025 by formulating expense requests, forecasting salary and benefits, and estimating revenue sources. At this point, it is prudent to hold budget study sessions and have collaborative discussions between all stakeholders on the draft General Fund budget.

At the first budget study session on April 8, City staff presented a balanced draft General Fund budget. Several ideas were presented at that meeting for discussion and inclusion in future drafts. At the second budget study session on April 29, staff and Council further discussed items to include or exclude in the budget. Attached to this staff report are three documents: 1) a list of the changes since the prior drafts; 2) an updated General Fund draft budget; and 3) the Capital Improvement Program list. The draft budget currently shows deficits for the two upcoming fiscal years. It is recommended that City Council provide specific, detailed direction for items to include or remove in the budget.

Final adoption of the budget is anticipated to be at the regularly scheduled June 10, 2025, City Council meeting.

Fiscal Impact:

For fiscal year 25/26, the General Fund currently shows revenues of $28,072,276 and expenditures of $32,673,770, which results in a deficit of $4,601,494. For fiscal year 26/27, the General Fund currently shows revenues of $28,993,243 and expenditures of $33,328,124, which results in a deficit of $4,334,881.

Attachments:

1. General Fund Overview
2. Draft General Fund Budget FY 25-27
3. Draft Capital Improvement Projects Budget FY 25-27

General Fund Budget Status

	FY 25/26	FY 26/27
April 8th Study Session Surplus	5,819	60,888
Updates to Draft Budget		
Addition of Private Security	(200,000)	(210,000)
Sheriff's 2nd estimate difference	(1,540)	(1,609)
Animal Control adjustment	4,000	2,000
Economic Development efforts	(75,000)	(75,000)
Waste Disposal Landfill revenue	64,000	-
CSD Director & Supervisor adjustment	73,365	75,566
Addition of Principal Planner	(192,888)	(198,676)
April 29th Study Session presented deficit	(322,244)	(346,831)
Additional items during 4/29 meeting		
Remove - Membership - League of CA Cities	7,500	15,200
Remove - Travel - League of CA Cities	21,000	21,000
Remove - Travel - ACC OC	7,000	7,000
Roundup Training and Travel (admin)	(750)	(750)
Remove Drowning Prevention	5,000	5,000
Reduce Holiday Event Series	2,500	2,500
Reduce tree trimming	50,000	50,000
Deficit after April 29th Study Session	(229,994)	(246,881)
Addition of Facility Maintenance (non-CIP)	(150,000)	(150,000)
Removal of property tax consultant	13,500	14,000
Animal control adjustment	(4,000)	(2,000)
CIP projects from General Fund	(4,231,000)	(3,950,000)
May 13th Study Session presented deficit	**(4,601,494)**	**(4,334,881)**

CITY OF LAGUNA HILLS, CALIFORNIA

PROPOSED GENERAL FUND BUDGET
FISCAL YEARS
2025/2026 & 2026/2027

Prepared for May 13, 2025 Study Session

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

	FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Budget / Estimate	FY 25/26 Request	FY 26/27 Request
BEGINNING FUND BALANCE	13,024,596	20,817,764	24,076,831	19,165,041	14,563,547
REVENUE SUMMARY					
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	2,080,755	2,138,590
GRANTS & MISC REVENUE	215,912	741,489	450,000	50,000	50,000
TOTAL REVENUE	**27,376,027**	**28,047,359**	**26,860,791**	**27,772,276**	**28,231,943**
TRANSFERS IN	4,242,118	151,000	901,000	300,000	761,300
TOTAL REVENUES & TRANSFERS IN	**31,618,145**	**28,198,359**	**27,761,791**	**28,072,276**	**28,993,243**
EXPENDITURE SUMMARY					
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	1,887,533	1,893,594
COMMUNITY SERVICES	2,481,309	2,500,298	2,685,840	2,428,347	2,499,375
PUBLIC WORKS	4,315,837	5,157,348	6,251,302	6,264,834	6,399,158
PUBLIC SAFETY	10,098,506	10,968,679	12,368,834	13,125,130	13,708,558
TOTAL EXPENDITURES	**22,658,360**	**24,240,706**	**27,944,073**	**28,432,770**	**29,368,124**
TRANSFERS OUT	1,166,617	698,585	4,729,507	4,241,000	3,960,000
TOTAL EXPENDITURES & TRANSFERS OUT	**23,824,977**	**24,939,292**	**32,673,581**	**32,673,770**	**33,328,124**
REVENUE OVER/(UNDER) EXPENDITURES	7,793,168	3,259,067	(4,911,790)	(4,601,494)	(4,334,881)
ENDING FUND BALANCE	**20,817,764**	**24,076,831**	**19,165,041**	**14,563,547**	**10,228,667**
SUMMARY OF EXPENSES BY FUNCTION					
SALARIES & BENEFITS	5,076,022	5,301,093	6,035,519	6,456,713	6,649,670
MATERIALS, SUPPLIES, & SERVICES	17,582,338	18,939,613	21,908,554	21,976,057	22,718,454
TRANSFERS OUT	1,166,617	698,585	4,729,507	4,241,000	3,960,000
TOTALS	**23,824,977**	**24,939,292**	**32,673,581**	**32,673,770**	**33,328,124**
	-	-	-	-	-

GENERAL FUND RESERVES SCENARIOS					
35% OF OPERATING EXPENDITURES	7,930,426	8,484,247	9,780,426	9,951,470	10,278,843
FUND BALANCE ABOVE 35% RESERVE	12,887,338	15,592,584	9,384,616	4,612,078	(50,177)
	20,817,764	24,076,831	19,165,041	14,563,547	10,228,667
50% OF OPERATING EXPENDITURES	11,329,180	12,120,353	13,972,037	14,216,385	14,684,062
FUND BALANCE ABOVE 50% RESERVE	9,488,584	11,956,478	5,193,005	347,162	(4,455,395)
	20,817,764	24,076,831	19,165,041	14,563,547	10,228,667

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

Account	Description	FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Budget / Estimate	FY 25/26 Request	FY 26/27 Request
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 I	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 Supplementa	4,411	12,708	5,000	5,000	5,100
100-000-403100	Property Taxes - Secured Prior Year Pena	11,835	14,396	15,000	15,000	15,300
100-000-403200	Property Taxes - Supplemental Prior Yea	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
	PROPERTY TAX REVENUE	**13,069,248**	**13,581,708**	**13,684,643**	**14,427,518**	**14,701,962**
100-000-410000	Sales & Use Tax	6,930,366	6,193,444	6,479,930	6,457,928	6,634,391
	SALES TAX REVENUE	**6,930,366**	**6,193,444**	**6,479,930**	**6,457,928**	**6,634,391**
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
	OTHER TAXES AND FEES	**1,801,839**	**1,761,838**	**616,000**	**645,000**	**583,000**
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
	FRANCHISE FEES & REIMBURSEMENTS	**1,326,572**	**1,344,948**	**1,250,000**	**1,623,075**	**1,637,000**
100-000-435000	TOT - The Hills VOCO		*data withheld for confidentiality purposes*			
100-000-435000	TOT - Sonesta		*data withheld for confidentiality purposes*			
100-000-435000	TOT - Laguna Hills Lodge		*data withheld for confidentiality purposes*			
100-000-435000	TOT - Tiller House		*data withheld for confidentiality purposes*			
	TRANSIENT OCCUPANCY TAXES	**1,122,644**	**1,161,390**	**1,250,000**	**1,467,000**	**1,480,000**
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
	FINES & FORFEITURES	**224,731**	**244,299**	**190,000**	**242,000**	**247,000**
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	-	-	-
	INTEREST INCOME	**538,433**	**1,211,902**	**892,500**	**779,000**	**760,000**

Account	Description	FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Budget / Estimate	FY 25/26 Request	FY 26/27 Request
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	90,000	90,000
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 & Expo	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 Administration	20,000	20,600	21,218	21,855	22,510
100-000-453001	Improvement Inspection Fees	61,336	46,876	35,000	35,000	35,000
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	282,000	282,000
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
	CHARGES FOR SERVICES	**2,146,282**	**1,806,340**	**2,047,718**	**2,080,755**	**2,138,590**
100-000-422000	Grants - State of California	49,994	457,405	200,000	-	-
100-000-424000	Grants - Federal Funds	-	15,647	200,000	-	-
100-000-459000	Miscellaneous Revenue	165,918	268,438	50,000	50,000	50,000
	GRANTS & MISCELLANANEOUS REVENUE	**215,912**	**741,489**	**450,000**	**50,000**	**50,000**
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 Enforcemen	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
	TRANSFERS IN	**4,242,118**	**151,000**	**901,000**	**300,000**	**761,300**
	TOTAL GENERAL FUND REVENUES	**31,618,145**	**28,198,359**	**27,761,791**	**28,072,276**	**28,993,243**

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

		FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Budget / Estimate	FY 25/26 Request	FY 26/27 Request
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 Relatior	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 Suppoi	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 Complia	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
	TOTAL EXPENDITURES	**2,703,675**	**2,596,087**	**3,137,555**	**2,808,302**	**2,917,953**

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
	TOTALS	**2,703,675**	**2,596,087**	**3,137,555**	**2,808,302**	**2,917,953**

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

612002	Travel - ACC-OC - Includes general meetings and Sacramento advocacy	-	-
613000	Mileage Reimbursement - Combined into account 611000 above	-	-
620000	Office Supplies - Combined into account 622000 below	-	-
622000	Operating Supplies	13,000	13,000
623000	Printing	1,500	1,500
624001	Advertising - Legal - Mandated legal publications and advertisements	10,000	15,000
625000	Postage & Delivery	-	-
626000	Subscriptions & Books - Combined into accounts 610000 & 622000	-	-
646100	Vehicles - Fuel & Maintenance	1,500	1,500
662000	Bank & Merchant Service Fees - Credit card fees, banking costs	40,000	40,000
695000	Community Assistance / Public Relations - LHPTSA Grad night ($6k), LHPTSA scholarship ($2k), 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 - Combined into account 695000 above	-	-
700030	Professional Svcs- City Clerk Functional Support - Code publishing, off-site data storage, document imaging	20,000	13,000
700050	Professional Services - Financial - GASB updates, SB90 recovery, ACFR services, annual city audit cost, HdL sales tax, compliance audits, HdL property tax compliance audits	69,500	70,000
700051	Professional Services - Annual Financial Audit - Combined into account 700050 above	-	-
700052	Compliance Audit Services - Sales Tax - Combined into account 700050 above	-	-
700055	Professional Services - Compliance Audits - Combined into account 700050 above	-	-
720030	General Municipal Election Services - County of Orange consolidated election cost	-	45,000
720055	County Property Tax Admin Fee - County of Orange cost to collect & administer property taxes	53,000	54,000

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

		FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Budget / Estimate	FY 25/26 Request	FY 26/27 Request
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 I	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
	TOTAL EXPENDITURES	**1,653,155**	**1,444,222**	**1,795,795**	**1,918,624**	**1,949,486**

SUMMARY BY FUNCTION:

	FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Budget / Estimate	FY 25/26 Request	FY 26/27 Request
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
TOTALS	**1,653,155**	**1,444,222**	**1,795,795**	**1,918,624**	**1,949,486**

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

641000	Rent/Lease - Equipment	2,500	2,500
	- Lease of mailing machine		
641200	Rent/Lease - Copier	18,700	18,700
	- Lease of copier machines and usage charges		
646000	Equipment Maintenance & Repairs	4,000	4,000
	- Telephone support system maintenance		
647000	Computer Equipment Maintenance	-	-
	- Combined into 646000 above		
690000	General Liability Loss Coverage	-	-
	- Combined into 690300 below		
690100	Property Loss Coverage	-	-
	- Combined into 690300 below		
690150	Earthquake Loss Coverage	-	-
	- Combined into 690300 below		
690200	Commercial Crime Loss Coverage	-	-
	- 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	501,538	493,821
	- 3rd party IT support (Abtech), software support for Microsoft, Tyler ERP Pro, Energov, Nobel Systems, Civic Rec, all other software costs		

720050	Contract Serv - Software Support	-	-
	- Combined into 700090 above		
940000	Computer Hardware	21,700	21,700
	- Cell phone/laptop purchases, contingency for replacement computer items		

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

		FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Budget / Estimate	FY 25/26 Request	FY 26/27 Request
100-225-510000	Salaries - Full-Time	594,172	734,085	811,567	979,405	1,008,787
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	14,271	14,699
100-225-521000	Retirement	70,194	83,348	91,247	104,864	108,010
100-225-530000	Health Insurance	132,620	133,532	149,279	160,494	165,309
100-225-530200	Group Life - Basic	2,184	2,366	2,522	3,041	3,132
100-225-540000	Workers' Comp & Unemployment	591	-	-	-	-
100-225-542000	Disability Insurance	4,422	5,347	5,657	6,618	6,817
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	-	-	-	75,000	75,000
	TOTAL EXPENDITURES	**1,405,879**	**1,574,073**	**1,704,746**	**1,887,533**	**1,893,594**
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	877,094	973,525	1,076,909	1,273,493	1,311,554
	MATERIALS, SUPPLIES, & SERVICES	528,785	600,548	627,837	614,040	582,040
	TOTALS	**1,405,879**	**1,574,073**	**1,704,746**	**1,887,533**	**1,893,594**

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

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	75,000	75,000
	- Funds for marketing materials, retail strategy consultants, ICSC travel & meetings		

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

		FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Budget / Estimate	FY 25/26 Request	FY 26/27 Request
100-310-510000	Salaries - Full-Time	669,063	644,400	720,753	577,323	594,643
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	12,646	13,025
100-310-521000	Retirement	131,618	117,643	99,937	81,291	83,730
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	102,332	105,402
100-310-530200	Group Life - Basic	2,132	2,096	2,091	1,857	1,913
100-310-540000	Workers' Comp & Unemployment	546	35	-	-	-
100-310-542000	Disability Insurance	4,721	4,721	4,716	4,105	4,228
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	25,000	25,000
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	65,000	65,000
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	-	-	-	-
	TOTAL EXPENDITURES	**2,481,309**	**2,500,298**	**2,685,840**	**2,428,347**	**2,499,375**

SUMMARY BY FUNCTION:

SALARIES & BENEFITS	1,144,470	1,152,257	1,266,599	1,079,792	1,112,042
MATERIALS, SUPPLIES, & SERVICES	1,336,839	1,348,040	1,419,241	1,348,555	1,387,333
TOTALS	**2,481,309**	**2,500,298**	**2,685,840**	**2,428,347**	**2,499,375**

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

622502	Supplies-Adult Leagues - Combined into 622500 above	-	-
623500	Printing-Program Services - Combined into 624500 below	-	-
624500	Printing & Advertising - Banners, social media boosts, pamphlets, poster boards	11,000	13,000
626000	Subscriptions & Books - Combined into supplies accounts	-	-
630000	Communications - 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 - Mini storage units	6,000	6,000
641100	Rent/Lease - Vehicle - Rental vehicles for programs/camps	-	-
645500	Facility Maintenance & Repairs - General repairs of the Community Center	125,000	125,000
646100	Vehicles - Fuel & Maintenance - Fuel costs and repairs of 3 vans and 1 truck	9,000	9,000
646000	Equipment Maintenance & Repairs - 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 - Four (4) events per year	25,000	25,000
695512	Movies in the Park	5,000	5,000
695513	Concerts	19,000	19,000
695531	Heritage Day	65,000	65,000
700000	Professional Services - Fossil display services combined into 695504 above	-	-
720301	Contract Services - Community Ctr Property Mgmt - Property management services at community center	-	-
720302	Contract Services - Homelessness	76,960	80,038
721500	Contract Services - Program Services - 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 - Room improvements, chairs, tables, dollies, kitchen equipment	10,000	10,000

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

		FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Budget / Estimate	FY 25/26 Request	FY 26/27 Request
100-355-510000	Salaries - Full-Time	573,786	642,834	959,310	989,158	1,018,833
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	14,412	14,844
100-355-521000	Retirement	63,579	80,445	108,138	155,406	160,068
100-355-530000	Health Insurance	73,360	85,924	152,540	150,858	155,384
100-355-530200	Group Life - Basic	1,938	2,045	2,865	3,020	3,111
100-355-542000	Disability Insurance	4,003	4,412	6,131	6,280	6,468
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	50,000	50,000
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	1,495,000	1,574,500
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
Public Works (Measure M MOE)						
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
	TOTAL EXPENDITURES	**4,315,837**	**5,157,348**	**6,251,302**	**6,264,834**	**6,399,158**

SUMMARY BY FUNCTION:

SALARIES & BENEFITS	732,893	829,271	1,247,764	1,323,934	1,363,508
MATERIALS, SUPPLIES, & SERVICES	3,582,944	4,328,076	5,003,538	4,940,900	5,035,650
TOTALS	**4,315,837**	**5,157,348**	**6,251,302**	**6,264,834**	**6,399,158**

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

646100	Vehicles - Fuel & Maintenance	10,500	10,500
696000	NPDES Permits & Fees - National Pollutant Discharge Elimination System permits	205,000	210,000
700000	Professional Services - As needed consultant work (water quality, park, design)	230,000	230,000
700100	City Engineer Services - Combined into 700250 below	-	-
700250	On-Call Engineer Services - As needed civil engineering, land surveying, mapping work	175,000	175,000
700255	Improvement Inspection - Inspection for encroachment permits and CIP projects	50,000	50,000
720401	Other Public Works Maintenance - Expenses related to non-street, non-ROW purposes	195,000	195,000
720500	Graffiti Removal	70,000	70,000
720700	Landscape Maintenance Contract - Citywide landscaping and maintenance	1,495,000	1,574,500
720701	Parks Maintenance & Repairs - Repair of fixtures, hardscape, equipment at park facilities	180,000	180,000
720702	Tree Maintenance	450,000	450,000
720730	Annual Weed Abatement Program - Funds for abatement contractors on public and private parcels	85,000	90,000
new acct	Facility Maintenance & Repairs - Repairs of mechanical, electrical, plumbing, and structural items at the Civic Center and Community Center/Sports Complex	150,000	150,000
910000	Equipment & Machinery - As needed equipment, trailers, radars, machine parts	20,000	20,000

Public Works (Measure M2 MOE)

630000	MOE - Communiction - 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

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

		FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Budget / Estimate	FY 25/26 Request	FY 26/27 Request
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 Relatior	20,412	11,348	15,912	16,000	16,000
100-420-720000	Contract Services	-	45,506	142,000	145,000	150,000
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	172,000	175,000
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
	TOTAL EXPENDITURES	**10,098,506**	**10,968,679**	**12,368,834**	**13,125,130**	**13,708,558**

SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	-	-	-	-	-
	MATERIALS, SUPPLIES, & SERVICES	10,098,506	10,968,679	12,368,834	13,125,130	13,708,558
	TOTALS	**10,098,506**	**10,968,679**	**12,368,834**	**13,125,130**	**13,708,558**

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

Account	Description	FY 25/26	FY 26/27
610000	Memberships & Subscriptions	800	800
611000	Training, Conferences & Meetings	5,000	5,000
613100	Vehicle-Fuel	-	-
	- Fuel for motorcycles - now paid for by County contract		
621000	Computer Supplies	-	-
	- Combined into 622000 below		
622000	Operating Supplies	16,550	16,550
	- Station supplies, plaques, water, shirts, name tags, computer supplies		
622400	Operating Supplies - Emergency Preparedness	8,000	8,000
626000	Subscriptions and Books	-	-
	- Combined into 610000 above		
646000	Equipment Maintenance & Repairs	26,000	26,000
	- Radios, OCSD quarterly communication charges		
646100	Vehicles - Fuel & Maintenance	18,000	18,000
	- Repairs of City owned motorcycles		
650000	Minor Equipment	-	-
	- Combined into 910000 below		
695000	Community Assistence / Public Relations	16,000	16,000
	- Community events, neighborhood watch, CPS supplies		
720000	Contract Services	145,000	150,000
	- Flock camera system (automated license plate readers)		

720401	Animal Care & Shelter Services - Contract with Mission Viejo for Animal Control	350,000	370,000
720800	Law Enforcement Contract Services - 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	172,000	175,000
720823	Parking Citation Processing	37,000	37,000
720835	Fingerprint Identification Svc - Laguna Hills portion of Countywide AFIS system	10,900	11,200
720850	Private Security - Contracted services with non-sworn security patrol	200,000	210,000
910000	Equipment & Machinery - Camera, docking stations, other minor equipment	5,500	5,500

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

		FY 22/23 Actuals	FY 23/24 Actuals	FY 24/25 Budget / Estimate	FY 25/26 Request	FY 26/27 Request
100-000-790221	Transfers Out to Senior Mobility Prograı	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	4,231,000	3,950,000
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	-	-	-
	TOTAL EXPENDITURES	**1,166,617**	**698,585**	**4,729,507**	**4,241,000**	**3,960,000**

#	Project Name	Estimated 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	-	1,200,000	-	1,600,000	-	1,600,000	-	1,600,000
			Gas Tax - SB1 RMRA	-	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	-	1,200,000	-	-	-	-	-	-
			OCTA Funds	-	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	$ 100,000	Gas Tax - HUTA	-	100,000	-	-	-	-	-	-

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	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000
			General Fund	-	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	$ 225,000	General Fund	-	225,000	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
			Total	-	225,000	-	-	-	-	-	-

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

600-251-950168 (168-L)	Moulton Parkway - Paseo de Valencia Confluence Bypass	$ 1,218,519	Measure M Project P	-	974,199	-	-	-	-	-	-
			CARITS	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 (168-M)	Alicia Parkway Regional Traffic Signal Synchronization Project	$	829,434	Measure M Project P	-	663,547	-	-	-	-	-	-
				CARITS	165,887		-	-	-	-	-	-
				Total	165,887	663,547	-	-	-	-	-	-

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

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

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

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

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

600-251-950168 (168-P)	La Paz Road Regional Traffic Signal Synchronization Project (RTSSP)	$	592,111	Measure M Project P	-	473,689	-	-	-	-	-	-
				CARITS	118,422	-	-	-	-	-	-	-
				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	-	-	-	-	-	-	-	-
				CARITS	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	-	140,000	4,860,000	-	-	-	-	-
				Measure M Env. Cleanup	-	-	2,000,000	-	-	-	-	-
				General Fund	-	-	200,000	-	-	-	-	-
				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	$ 580,000	MNWD Reimbursement Fu	-	380,000	-	-	-	-	-	-
			General Fund	-	200,000	-	-	-	-	-	-
			Total	-	580,000	-	-	-	-	-	-

Project description: Installation of irrigation and landscaping within the unimproved median island on Laguna Hills Drive near Paseo de Valencia.

			General Fund	-	486,000	-	-	-	-	-	-
600-254-950413	Clarington Park Bioswale (CIP 413)	$ 1,114,000	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.

			General Fund	-	-	110,000	-	-	-	-	-
600-254-950414	Ridge Route Drive Bioswale (CIP 414)	$ 550,000	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.

			General Fund	-	-	50,000	-	50,000	-	-	-
600-254-950412	Water Quality Improvements	$ 500,000	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	$ 1,000,000	General Fund	210,000	-	790,000	-	-	-	-	-
				-	-	-	-	-	-	-	-
			Total	210,000	-	790,000	-	-	-	-	-

Project description: Carpeting, paint, wallpaper, plumbing upgrades, stucco repairs at Civic Center.

600-255-950510	3/5 Marines Art Installation at the Civic Center	$ 250,000	General Fund	-	-	250,000	-	-	-	-	-
				-	-	-	-	-	-	-	-
			Total	-	-	250,000	-	-	-	-	-

Project description: Associated costs with the installation of 3/5 Marines art installation at the Civic Center.

600-255-950513	Community Center Renovations	$ 527,000	General Fund	57,000	470,000	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
			Total	57,000	470,000	-	-	-	-	-	-

Project description: Carpeting on second floor and tower room, and stairways ($170k)
Paint ($120k)
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	**$ 41,800,856**		**4,379,111**	**13,771,745**	**11,850,000**	**3,200,000**	**550,000**	**4,550,000**	**300,000**	**3,200,000**
	$ 41,800,856									
	$ -									
		General Fund	1,013,097	4,231,000	3,950,000	50,000	100,000	1,400,000	50,000	50,000
		Gas Tax - HUTA	166,014	1,450,000	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	-	3,692,745	2,640,000	-	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 Fu	-	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	13,771,745	11,850,000	3,200,000	550,000	4,550,000	300,000	3,200,000
			-	-	-	-	-	-	-	-