

CITY of LAGUNA WOODS CITY COUNCIL AGENDA

Adjourned Regular Meeting
Wednesday, May 28, 2025
2:00 p.m.

Laguna Woods City Hall
24264 El Toro Road
Laguna Woods, California 92637

Shari L. Horne
Mayor

Annie McCary
Mayor Pro Tem

Cynthia Conners
Councilmember



Pearl Lee
Councilmember

Carol Moore
Councilmember

Welcome to a meeting of the Laguna Woods City Council!

This meeting may be recorded, televised, and made publicly available.

Public Comments/Testimony: The City accepts public comments/testimony in-person and in writing. For more information, please refer to page three of this agenda.

Americans with Disabilities Act (ADA): It is the intention of the City to comply with the ADA. If you need assistance to participate in this meeting, please contact either the City Clerk's Office at (949) 639-0500/TTY (949) 639-0535 or the California Relay Service at (800) 735-2929/TTY (800) 735-2922. The City requests at least two business days' notice in order to effectively facilitate the provision of reasonable accommodations.

REGULAR MEETING SCHEDULE

The Laguna Woods City Council meets regularly on the third Wednesday of each month at 2 p.m.

AGENDA POSTING AND AVAILABILITY

Regular and Adjourned Regular Meetings: Pursuant to California Government Code Section 54954.2 of the Ralph M. Brown Act, the City of Laguna Woods posts agendas at Laguna Woods City Hall, 24264 El Toro Road, Laguna Woods, California 92637; on the City’s website (www.cityoflagunawoods.org); and, at other locations designated by Resolution No. 24-08, at least 72 hours in advance of regular and adjourned regular meetings. Agendas and agenda materials are available at Laguna Woods City Hall during normal business hours and on the City’s website. Printed copies of agendas and agenda materials are provided at no charge in advance of meetings. After meetings have occurred, a per page fee is charged for printed copies.

Special and Emergency Meetings: Agenda posting and availability for special and emergency meetings is conducted pursuant to all applicable provisions of California Government Code (Ralph M. Brown Act).

AGENDA DISTRIBUTION LISTS

Electronic Distribution: The City of Laguna Woods provides notification of agenda posting and availability via email. To sign up for email notifications, please visit www.cityoflagunawoods.org/email-notifications, email cityhall@cityoflagunawoods.org, or contact the City Clerk’s Office at (949) 639-0500/TTY (949) 639-0535. Please note that the City is not responsible for, and makes no guaranties or warranties related to, the transmission or receipt of email notifications.

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FOR ADDITIONAL INFORMATION

For additional information, please contact the City Clerk’s Office at (949) 639-0500/TTY (949) 639-0535, cityhall@cityoflagunawoods.org, or 24264 El Toro Road, Laguna Woods, California 92637.

AFFIDAVIT OF POSTING

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF LAGUNA WOODS)

I, Yolie Trippy, City Clerk, City of Laguna Woods, hereby certify under penalty of perjury that this agenda was posted at Laguna Woods City Hall, 24264 El Toro Road, Laguna Woods, California 92637; on the City’s website (www.cityoflagunawoods.org); and, at other locations designated by Resolution No. 24-08, pursuant to California Government Code Section 54954.2 of the Ralph M. Brown Act.

/s/ Yolie Trippy
YOLIE TRIPPY, CMC, City Clerk

5/23/25
Date

OPTIONS FOR PUBLIC COMMENTS/TESTIMONY

1. In Person

Members of the public wishing to address the City Council on items appearing on this agenda are advised to indicate their interest in doing so by submitting a speaker card to City staff or proceeding to the podium, one-by-one, at the time an item is considered.

Members of the public wishing to address the City Council on items *not* appearing on this agenda may do so during Item V.

Each speaker will have the opportunity to speak for up to three minutes once per agenda item, unless otherwise allowed by the City Council.

Speakers are requested, but not required, to identify themselves, either on speaker cards or in comments/testimony. Speakers are advised that their names and any information submitted on speaker cards or otherwise provided in writing to the City may be disclosed or become a matter of public record. No speaker should expect privacy of such information.

2. In Writing

Written public comments/testimony may be delivered to Laguna Woods City Hall (24264 El Toro Road, Laguna Woods, CA 92637) or sent via email (cityhall@cityoflagunawoods.org) provided that they are received by the City prior to 2:00 p.m. on the day of this meeting.

Written public comments/testimony will be provided to the City Council and included in the City Clerk's written record of this meeting.

Parties submitting written public comments/testimony are requested, but not required, to identify themselves. Parties are advised that their names, email addresses, and any information submitted in writing to the City may be disclosed or become a matter of public record. No party should expect privacy of such information.

REMOTE VIEWING AND/OR LISTENING OPPORTUNITIES

The City plans to offer the following remote viewing and/or listening opportunities as a courtesy for this meeting. These opportunities are not guaranteed to be operable, technically feasible, or uninterrupted. The instructions provided below are not guaranteed to be correct or all-inclusive as Zoom and YouTube may modify their interfaces and interfaces may differ by device or application. Members of the public who wish to ensure that they are able to view and/or listen to this meeting should attend in person.

1. Zoom (on a computer)

The City plans to live stream this meeting on Zoom (audio and/or video). ***Please note that public comments/testimony will not be accepted via Zoom.***

- Visit www.zoom.us

- Click on “Join” (if given an option select “by meeting ID”)
- Enter the following meeting ID: 818 7315 5019
- Open the Zoom application following the on-screen prompts
- Enter the following meeting password: 752535
- Enter a name and email address as required by Zoom

Parties are advised that information they provide to Zoom may be publicly visible and/or visible to the City and others. No party should expect privacy of such information.

2. Zoom (on a telephone)

The City plans to live stream this meeting on Zoom (audio and/or video). ***Please note that public comments/testimony will not be accepted via Zoom.***

- Call (669) 444-9171 or (253) 215-8782
- Follow the prompts and provide the information required by Zoom
- When prompted for a webinar ID enter: 818 7315 5019
- When prompted for a passcode enter: 752535

Parties are advised that their telephone number and information provided to Zoom may be publicly visible and/or visible to the City and others. No party should expect privacy of such information.

3. YouTube

The City plans to live stream this meeting on YouTube (audio and/or video). ***Please note that public comments/testimony will not be accepted via YouTube.***

- Visit www.youtube.com/@cityoflagunawoods
- Click on the “Live” button
- Click on the “Laguna Woods Channel 3” button

Parties are advised that information they provide to YouTube may be publicly visible and/or visible to the City and others. No party should expect privacy of such information.

4. Cable Television

The City plans to broadcast this meeting on cable television Channel 3 within Laguna Woods Village (audio and/or video). ***Please note that public comments/testimony will not be accepted via cable television Channel 3.***

I. CALL TO ORDER

Introductory Notes:

Members of the public wishing to address the City Council on items appearing on this agenda are advised to indicate their interest in doing so by submitting a speaker card

to City staff or proceeding to the podium, one-by-one, at the time an item is considered.

Members of the public wishing to address the City Council on items *not* appearing on this agenda may do so during Item V.

Each speaker will have the opportunity to speak for up to three minutes once per agenda item, unless otherwise allowed by the City Council.

Speakers are requested, but not required, to identify themselves, both on any applicable speaker cards and in comments/testimony. Speakers are advised that their names and any information submitted on speaker cards or otherwise provided in writing to the City may be disclosed or become a matter of public record. No speaker should expect privacy of such information.

II. ROLL CALL

III. PLEDGE OF ALLEGIANCE

IV. PRESENTATIONS AND CEREMONIAL MATTERS

- 4.1 72nd Assembly District Nonprofit of the Year – The Foundation of Laguna Woods Village
(agendized by Mayor Horne)

Recommendation: Approve and present a commendation.

V. PUBLIC COMMENTS ON NON-AGENDA ITEMS

About Public Comments on Non-Agenda Items: This is the time and place for members of the public to address the City Council on items *not* appearing on this agenda. Pursuant to state law, the City Council is unable to take action on such items, but may ask clarifying questions of the speaker, engage in brief discussion, refer items to City staff, and/or schedule items for consideration at future meetings.

VI. CITY TREASURER’S REPORT – None; the monthly City Treasurer’s Report was provided at the regular meeting on May 21, 2025

VII. CONSENT CALENDAR

About the Consent Calendar: All items listed on the Consent Calendar are considered routine and will be enacted by one vote. There will be no separate discussion of these items unless a member of the City Council or City staff requests that specific items be

removed from the Consent Calendar for separate discussion and consideration of action. Members of the public may address the City Council on items appearing on the Consent Calendar regardless of whether an item is removed for separate discussion and consideration of action.

7.1 Law Enforcement Services

Recommendation: Approve an agreement with the County of Orange for law enforcement services and authorize the Mayor to execute the agreement, subject to approval as to form by the City Attorney.

7.2 Senior Mobility Program Transportation Services

Recommendation: Approve an assignment agreement assigning the existing agreement with Cabco Yellow, Inc. doing business as California Yellow Cab for Senior Mobility Program transportation services to OCY Management, LLC and authorize the City Manager to execute the assignment agreement, subject to approval as to form by the City Attorney.

VIII. PUBLIC HEARINGS – None

IX. CITY COUNCIL BUSINESS

9.1 Fiscal Years 2025-27 Budget and Work Plan & Fiscal Years 2025-36 Capital Improvement Program

Recommendation:

1. Provide direction to the City Manager on the development of the Fiscal Years 2025-27 Budget and Work Plan.

AND

2. Provide direction to the City Manager on the development of the Fiscal Years 2025-36 Capital Improvement Program.

X. CITY COUNCIL REPORTS AND COMMENTS

About City Council Reports and Comments: This is the time and place for members of the City Council to provide reports on meetings attended including, but not limited to, meetings of regional boards and entities to which they have been appointed to represent the City and meetings attended at the expense of the City pursuant to California Government Code Section 53232.3. Members of the City Council may also make other comments and announcements.

- 10.1 Coastal Greenbelt Authority
Mayor Pro Tem McCary, First Alternate: Councilmember Lee, Second Alternate: Councilmember Connors
- 10.2 Orange County Fire Authority
Mayor Horne
- 10.3 Orange County Library Advisory Board
Councilmember Moore; Alternate: Mayor Pro Tem McCary
- 10.4 Orange County Mosquito and Vector Control District
Councilmember Lee
- 10.5 San Joaquin Hills Transportation Corridor Agency
Councilmember Connors; Alternate: Councilmember Lee
- 10.6 South Orange County Watershed Management Area
Councilmember Moore; Alternate: Mayor Pro Tem McCary
- 10.7 Liaisons to Laguna Woods Community Bridge Builders
Mayor Horne and Mayor Pro Tem McCary
- 10.8 Other Comments and Reports

XI. CLOSED SESSION

Closed Session Note: While members of the public are not permitted to attend closed session, prior to convening in closed session, the City Council will accept public comments on items appearing on the closed session agenda.

XII. CLOSED SESSION REPORT

XIII. ADJOURNMENT

Next Regular Meeting:

Wednesday, June 18, 2025 at 2 p.m.

Laguna Woods City Hall

24264 El Toro Road, Laguna Woods, California 92637

4.1

**72ND ASSEMBLY DISTRICT NONPROFIT OF THE
YEAR – THE FOUNDATION OF LAGUNA
WOODS VILLAGE
(AGENDIZED BY MAYOR HORNE)**

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City of Laguna Woods

The Foundation of Laguna Woods Village

**72nd Assembly District
Nonprofit of the Year**

Commendation

WHEREAS, Assemblymember Diane Dixon selected The Foundation of Laguna Woods Village as the 72nd Assembly District's 2025 Nonprofit of the Year; and

WHEREAS, The Foundation of Laguna Woods Village is an all-volunteer, nonprofit charitable organization dedicated to helping residents of Laguna Woods Village by providing temporary financial and emergency assistance for individuals in need, as well as funding life-enhancing programs for the community; and

WHEREAS, in 2024 alone, The Foundation of Laguna Woods Village provided residents with \$178,447 in temporary financial assistance, \$9,821 in gift cards for gas, and \$31,350 in gift cards for groceries, in addition to financial support for services provided to residents by Age Well Senior Services' Meals on Wheels Program, Health Aging Center Laguna Woods, and South County Outreach; and

WHEREAS, to celebrate California Nonprofits Day, Assemblywoman Dixon hosted representatives of The Foundation of Laguna Woods Village in Sacramento on May 21, 2025.

NOW, THEREFORE, BE IT RESOLVED that the Laguna Woods City Council does hereby commend and congratulate The Foundation of Laguna Woods Village on being selected as the 72nd Assembly District's Nonprofit of the Year.

Dated this 28th day of May 2025

Shari L. Horne
Mayor

Attest: Yolie Trippy
City Clerk

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7.0
CONSENT CALENDAR SUMMARY

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City of Laguna Woods

Agenda Report

TO: Honorable Mayor and City Councilmembers

FROM: Christopher Macon, City Manager

FOR: May 28, 2025 Adjourned Regular Meeting

SUBJECT: Consent Calendar Summary

Recommendation

Approve all proposed actions on the May 28, 2025 Consent Calendar by single motion and City Council action.

Background

All items listed on the Consent Calendar are considered routine and will be enacted by one vote. There will be no separate discussion of these items unless a member of the City Council, staff, or the public requests that specific items be removed from the Consent Calendar for separate discussion and consideration of action.

Summary

The May 28, 2025 Consent Calendar contains the following items:

- 7.1 Approval of an agreement with the County of Orange for law enforcement services and authorization for the Mayor to execute the agreement, subject to approval as to form by the City Attorney. The proposed agreement includes a comparable level of service to the current fiscal year, at an annual cost of \$3,588,995 (a \$206,818, or approximately 6.11%, increase from the current fiscal year's cost of \$3,382,177). The primary cause of increases in law enforcement costs continues to be labor agreements negotiated by the County of Orange and approved by the Orange County Board of Supervisors. The proposed agreement is for a one-year period through June 30, 2026.

- 7.2 Approval of an assignment agreement assigning the existing agreement with Cabco Yellow, Inc. doing business as California Yellow Cab for Senior Mobility Program transportation services to OCY Management, LLC and authorization for the City Manager to execute the assignment agreement, subject to approval as to form by the City Attorney. The City entered into an agreement with California Yellow Cab for Senior Mobility Program transportation services on June 22, 2023. Effective June 1, 2025, California Yellow Cab will reorganize into a cooperative with a separate management entity known as OCY Management, LLC. The proposed agreement memorializes OCY Management, LCC's responsibility for the agreement entered into with California Yellow Cab.

7.1 LAW ENFORCEMENT SERVICES

**For additional information on this item,
please refer to Item 7.0 (Consent Calendar Summary).**

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CONTRACT
With
City of Laguna Woods
For
Law Enforcement Services

This Contract for Law Enforcement Services, (hereinafter referred to as “Contract”) is made and entered into as of the date fully executed by and between the County of Orange, a political subdivision of the State of California (hereinafter referred to as “County,”) on behalf of Orange County Sheriff’s Department, (“Sheriff”), and the City of Laguna Woods, (hereinafter referred to as “City,”) with County and City sometimes individually referred to as “Party”, or collectively referred to as “Parties”

ATTACHMENTS

This Contract is comprised of this document and the following Attachments, which are attached hereto and incorporated by reference into this Contract:

Attachment A – Scope of Work
Attachment B – Payment Provisions
Attachment C – Level of Service
Attachment D – City Ordinances
Attachment E – TVAP Resolution
Attachment F – TVAP Form
Attachment G – Forfeited and Seized Asset Policy

RECITALS

WHEREAS, City wishes to contract with County for law enforcement services; and

WHEREAS, County is agreeable to the rendering of such services, as authorized in Government Code sections 51301, 54981, and 55632, on the terms and conditions hereinafter set forth,

NOW, THEREFORE, the Parties mutually agree as follows:

ARTICLES

General Terms and Conditions:

- A. **Term of Contract:** This Contract shall commence July 1, 2025 and terminate June 30, 2026 unless earlier terminated by either Party or extended in the manner set forth herein.
- B. **Termination:** County and City may terminate this Contract, without cause, upon one-hundred and eighty (180) days written notice to the other Party.

If the County and City have not entered into a written Contract for further law enforcement services thirty (30) days before this Contract terminates, then the County and City may execute an amendment that provides as follows and does not materially alter other terms of the Contract: County shall continue to provide to City all, or a designated part, of the law enforcement services specified herein, for sixty (60) days following the termination date of this Contract, and City shall pay County the full costs of providing such services. Such full costs may be greater than those listed herein.

- C. **Entire Contract:** This Contract contains the entire Contract between the parties with respect to the matters herein, and there are no restrictions, promises, warranties or undertakings other than those set forth herein or referred to herein.
- D. **Amendments:** Unless expressly provided for in this Contract, no alteration or variation of the terms of this Contract shall be valid unless made in writing and signed by the parties; no oral understanding or Contract not

incorporated herein shall be binding on either of the parties; and no exceptions, alternatives, substitutes or revisions are valid or binding on either Party unless authorized in writing.

- E. **Severability:** If any term, covenant, condition or provision of this Contract is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.
- F. **Headings:** Headings used throughout this Contract are for convenience only and shall not affect the meaning or interpretation of any provisions of this Contract.
- G. **Independent Contractor:** County is and at all times shall be deemed to be, an independent contractor. Nothing herein contained shall be construed as creating the relationship of employer and employee, or principal and agent, between City and County or any of County's agents or employees. County and its Sheriff shall retain all authority for rendition of services, standards of performance, control of personnel, and other matters incident to the performance of services by County pursuant to this Contract. County, its agents and employees, shall not be entitled to any rights or privileges of City employees and shall not be considered in any manner to be City employees.
- H. **Indemnification:** County, its officers, agents, employees, subcontractors and independent contractors shall not be deemed to have assumed any liability for the negligence or any other act or omission of City or any of its officers, agents, employees, subcontractors or independent contractors, or for any dangerous or defective condition of any public street, work or property of City, or for any illegality or unconstitutionality of City's municipal ordinances. City shall indemnify and hold harmless County, and its elected and appointed officials, officers, agents, employees, subcontractors and independent contractors from any claim, demand or liability whatsoever based or asserted upon the condition of any public street, work or property of City, or upon the illegality or unconstitutionality of any municipal ordinance of City that Sheriff has enforced, or upon any act or omission of City, or its elected and appointed officials, officers, agents, employees, subcontractors or independent contractors related to this Agreement, including, but not limited to, any act or omission related to the maintenance or condition of any vehicle or motorcycle that is owned or possessed by City and used by County personnel in the performance of this Agreement, for property damage, bodily injury or death or any other element of damage of any kind or nature, and City shall defend at its expense including attorney fees, and with counsel approved in writing by County, County and its elected and appointed officials, officers, agents, employees, subcontractors and independent contractors in any legal action or claim of any kind based upon or asserted upon such condition of public street, work or property, or illegality or unconstitutionality of a municipal ordinance, or alleged acts or omissions. If judgment is entered against City and County by a court of competent jurisdiction because of the concurrent active negligence of either party, City and County agree that liability will be apportioned as determined by the court. Neither party shall request a jury apportionment.
- County shall indemnify and hold harmless City and its elected and appointed officials, officers, agents, employees, subcontractors and independent contractors from any claim, demand or liability whatsoever based or asserted upon any act or omission of County or its elected and appointed officials, officers, agents, employees, subcontractors or independent contractors related to this Agreement, for property damage, bodily injury or death or any other element of damage of any kind or nature, and County shall defend, at its expense, including attorney fees, and with counsel approved in writing by City, City and its elected and appointed officials, officers, agents, employees, subcontractors and independent contractors in any legal action or claim of any kind based or asserted upon such alleged acts or omissions.
- I. **State Audit:** Pursuant to Government Code Section 8546.7, City and County shall be subject to examination and audit by the State Auditor for a period of three years after final payment by City to County under this Contract. City and County shall retain all records relating to the performance of this Contract for said three-year period, except that those records pertaining to any audit then in progress, or to any claims or litigation, shall be retained beyond said three-year period until final resolution of said audit, claim or litigation.
- J. **Notices:** Termination notices shall be effective when written and deposited in the United States mail, certified, return receipt requested and addressed as below. All other notices authorized or required by this Contract shall be effective when written and deposited in the United States mail, first class postage prepaid and addressed as follows:

CITY: ATTN: CITY MANAGER
 CITY OF LAGUNA WOODS
 24264 EL TORO ROAD
 LAGUNA WOODS, CA 92653

COUNTY: ATTN: LAW ENFORCEMENT CONTRACT MANAGER
 SHERIFF-CORONER DEPARTMENT
 320 NORTH FLOWER STREET, SUITE 108
 SANTA ANA, CA 92703

-Signature Page to Follow-

IN WITNESS WHEREOF, the Parties hereto have executed this Contract on the dates opposite their respective signatures:

City: Laguna Woods

By: _____ Title: Mayor _____

Print Name: _____ Date: _____

Attest: _____

City Clerk

Approved as to Form

By: _____
City Attorney

County:

By: _____ Title: Chair of the Board of Supervisors _____

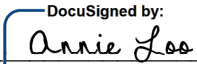
Print Name: _____ Date: _____

Signed and certified that a copy of this Contract has been delivered to the Chair of the Board Per Government Code section 25103; Resolution 79-1535.

Attest: _____

Robin Stieler
Clerk of the Board
County of Orange, California

Approved as to Form
Office of the County Counsel
Orange County, California

By:  _____
Deputy B7726751D1E947E...

ATTACHMENT A

SCOPE OF WORK

A. REGULAR SERVICES BY COUNTY:

1. Sheriff shall render to City law enforcement services as hereinafter provided. Such services shall include the enforcement of lawful State statutes and lawful municipal ordinances of City, other than licensing ordinances.
2. The night, day and evening patrol and supervisory shifts will be established by Sheriff. Personnel of each shift may work varying and different times and may be deployed to other shifts when, in the opinion of Sheriff and City Manager, the need arises. Any long-term shift deployment change will be reported to the City Council.
3. The level of service, other than for licensing, to be provided by the County for this Contract is set forth in Attachment C.
4. For any service that is provided to City at less than 100% of a full-time Sheriff position, County retains the option to terminate such service in the event the other City or cities that contract(s) for the balance of the time of the employee providing the service no longer pay(s) for such service and City does not request the Contract be amended to pay 100% of the cost of the employee providing such service. The Maximum Obligation of City will be adjusted accordingly.
5. All services contracted for in this Contract may not be operational on the precise date specified in this Contract. In those instances, Sheriff shall notify City Manager of the date or dates such service or services are to be implemented. If the City pays for a service before its implementation, the County shall provide a credit, based on the vacancy credit rates calculated for that fiscal year, in the City's final invoice of that fiscal year.
6. During emergencies, such as mutual aid situations, Sheriff will attempt to leave in City the Captain in charge of City Police Services. If Sheriff determines that the Captain is needed elsewhere, Sheriff will notify City's Manager within four hours. Sheriff will return the Captain to City as soon as possible once the emergency situation is under control.
7. Sheriff shall receive applications for City licenses pursuant to the City's ordinances in Attachment D and complete investigations relating to such applications. Said investigations shall be forwarded to City Manager who is responsible for the disposition of the application and notification to the applicant. County shall not provide any advisory, administrative, hearing or litigation attorney support or services related to licensing. County shall not provide any administrative or investigatory services related to the licensing ordinances, except the investigations relating to initial applications for which this subsection provides.
8. With the limitations set forth below, Sheriff, on behalf of County, is authorized to execute written amendments to this Contract to increase or decrease the level of service, when Sheriff and City mutually agree that such increase or decrease in the level of service is appropriate. Any such amendment to the Contract shall concomitantly increase or decrease the cost of services payable by City. Sheriff and appropriate City personnel shall file copies of any such amendments to this Contract with the Clerk of County's Board of Supervisors and City's Clerk. Except for costs related to Employee Bargaining has defined herein, changes to this Contract executed by Sheriff and City Manager may not, in the aggregate, increase or decrease the cost of services payable by City by more than one percent (1%) of the Maximum Obligation.

B. ENHANCED AND SUPPLEMENTAL SERVICES BY COUNTY:

1. Enhanced services for events on City property. At the request of City, through its City Manager, Sheriff may provide enhanced law enforcement services for functions, such as community events, conducted on property that is owned, leased or operated by City. Sheriff shall determine personnel and equipment needed for such enhanced services. City shall reimburse County for such additional services, at an amount computed by Sheriff, based on the current year's County law enforcement cost study. The cost of these enhanced services shall be in addition to the Maximum Obligation of City. Sheriff shall bill City immediately after each such event.

2. Supplemental services for occasional events operated by private individuals and entities on non-City property. At the request of City, through its City Manager, Sheriff may provide supplemental law enforcement services to preserve the peace at special events or occurrences that occur on an occasional basis and are operated by private individuals or private entities on non-City property. Sheriff shall determine personnel and equipment needed for such supplemental services, and will provide such supplemental services only if Sheriff is able to do so without reducing the normal and regular ongoing services that Sheriff otherwise would provide to City pursuant to this Contract. Such supplemental services shall be provided only by regularly appointed full-time peace officers, at rates of pay governed by a Memorandum of Understanding between County and the bargaining unit(s) representing the peace officers providing the services. Such supplemental services shall include only law enforcement duties and shall not include services authorized to be provided by a private patrol operator, as defined in Section 7582.1 of the Business and Professions Code. Law enforcement support functions, including, but not limited to, clerical functions and forensic science services, may be performed by non-peace officer personnel if the services do not involve patrol or keeping the peace and are incidental to the provision of law enforcement services. City shall reimburse County its full, actual costs of providing such supplemental services at an amount computed by Sheriff, based on the current year's County law enforcement cost study. The cost of these supplemental services shall be in addition to the Maximum Obligation of City. Sheriff shall bill City immediately after each such event.

3. Supplemental services for events operated by public entities on non-City property. At the request of City, through its City Manager, Sheriff may provide supplemental law enforcement services to preserve the peace at special events or occurrences that occur on an occasional basis and are operated by public entities on non-City property. Sheriff shall determine personnel and equipment needed for such supplemental services, and will provide such supplemental services only if Sheriff is able to do so without reducing services that Sheriff otherwise would provide to City pursuant to this Contract. City shall reimburse County its full, actual costs of providing such supplemental services at an amount computed by Sheriff, based on the current year's County law enforcement cost study. The cost of these supplemental services shall be in addition to the Maximum Obligation of City. Sheriff shall bill City immediately after each such event.

4. Notwithstanding the foregoing, City, through its permit process, may utilize the services of Sheriff at events, for which City issues permits, that are operated by private individuals or entities or public entities. Sheriff shall determine personnel and equipment needed for said events. If said events are in addition to the level of services listed in this Contract, City shall reimburse County for such additional services at an amount computed by Sheriff, based upon the current year's County law enforcement cost study. The cost of these services shall be in addition to the Maximum Obligation of City. Sheriff shall bill City immediately after said services are rendered.

5. In accordance with Government Code Section 51350, County has adopted Board Resolution 89-1160 which identifies Countywide services, including but not limited to helicopter response. Sheriff through this contract provides enhanced helicopter response services. The cost of enhanced helicopter response services is included in the Maximum Obligation of City. County shall not charge any additional amounts for enhanced helicopter services without written notification to the City.

C. BODY WORN CAMERA AND IN CAR VIDEO:

1. As part of the law enforcement services to be provided to City, County has provided, or will provide, body worn cameras (hereinafter called "BWC") that will be worn by Sheriff's personnel and In Car Video (hereinafter called "ICV") that will be mounted in vehicles designated by Sheriff for use within City service area.

2. Sheriff has the exclusive right to use said BWC and ICV for law enforcement services related to this Contract.

3. City shall pay County the full costs to County of a) the acquisition of BWC and the acquisition and installation of ICV, and b) recurring costs, as deemed necessary by County, including the costs of maintenance and contributions to a fund for replacement and upgrade of such BWC and ICV when they become functionally or technologically obsolete. The costs to be paid by City for recurring costs, including maintenance and replacement/upgrade of BWC and ICV, are included in the costs set forth in the Maximum Obligation of City, unless City has already paid such costs.

4. If, following the initial acquisition of BWC and ICV referenced above, City requires BWC and ICV for additional Sheriff's personnel or vehicles designated for use in the City service area, County will purchase said additional BWC and ICV. Upon demand by County, City will pay to County a) the full costs of acquisition of

additional BWC and the full cost of acquisition and installation of additional ICV, and b) the full recurring costs for said BWC and ICV, as deemed necessary by County, including the costs of maintenance, and contributions to a fund for replacement and upgrade of such BWC and ICV when they become functionally or technologically obsolete. Said costs related to additional BWC and ICV are not included in, and are in addition to, the costs set forth in the Maximum Obligation.

5. County will replace and/or upgrade BWC and ICV as needed. The costs of replacing/upgrading BWC and ICV shall be paid by County from the replacement/upgrade funds to be paid by City in accordance with the foregoing. City shall not be charged any additional charge to replace or upgrade BWC and ICV.

D. TRAFFIC VIOLATOR APPREHENSION PROGRAM:

1. County has established a Traffic Violator Apprehension Program (“the Program”), which is operated by Sheriff, and is designed to reduce vehicle accidents caused by unlicensed drivers and drivers whose licenses are suspended and to educate the public about the requirements of the Vehicle Code and related safety issues with regard to driver licensing, vehicle registration, vehicle operation, and vehicle parking. The Program operates throughout the unincorporated areas of the County and in the cities that contract with County for Sheriff’s law enforcement services, without regard to jurisdictional boundaries, because an area-wide approach to reduction of traffic accidents and driver education is most effective in preventing traffic accidents. In order for City to participate in the Program, City has adopted fees pursuant to Vehicle Code Section 22850.5, in the same amount as approved by County, as set forth in the resolution that is Attachment E (hereinafter called a “TVAP resolution”), and has directed that the revenue from such fee be used for the Program. City’s participation in the Program may be terminated at any time by rescission or amendment of its TVAP resolution. In the event City 1) amends said TVAP resolution, or rescinds said TVAP resolution and adopts a new TVAP resolution pertaining to the above-referenced fees and the Program, and 2) remains a participant in the Program thereafter, City’s Manager, on behalf of City, and Sheriff, on behalf of County, have authority to execute an amendment of this Contract to substitute City’s amended or new TVAP resolution for Attachment E to the Contract, as long as said amendment to this Contract does not materially change any other provision of this Contract. As County updates its fees for the Program periodically, County will provide written notice to City of the updated fees. City’s participation in the Program will terminate if City determines not to adopt the updated fees for the Program.

2. County will make available for review, at the request of City, all financial data related to the Program as may be requested by City.

3. Fee revenue generated by County and participating cities will be used to fund the following positions, which will be assigned to the Program:

- Ten one hundredths of one (0.10) Sergeant
(8 hours per two-week pay period)
- One (1) Staff Specialist
(80 hours per two-week pay period)
- One (1) Office Specialist
(80 hours per two-week pay period)

4. Fee revenue generated by City may be used to reimburse City for expenditures for equipment and/or supplies directly in support of the Program. In order for an expenditure for equipment and/or supplies to be eligible for reimbursement, City shall submit a request for and obtain pre-approval of the expenditure by using the form as shown in Attachment F.

The request shall be submitted within the budget schedule established by Sheriff. Sheriff shall approve the expenditure only if both of the following conditions are satisfied: 1) there are sufficient Program funds, attributable to revenue generated by City’s fee, to pay for the requested purchase, and 2) City will use the equipment and/or supplies, during their entire useful life, only for purposes authorized by its TVAP resolution in effect at the time of purchase.

In the event that City terminates its participation in the Program, City agrees that the equipment purchased by City and reimbursed by Program funds will continue to be used, during the remainder of its useful life, exclusively for the purposes authorized by City's TVAP resolution in effect at the time of purchase.

5. In the event the fees adopted by County, City and other participating jurisdictions are not adequate to continue operation of the Program at the level at which it operated previously, County, at the option of City, will reduce the level of Program service to be provided to City or will continue to provide the existing level of Program services. County will charge City the cost of any Program operations that exceed the revenue generated by fees. Such charges shall be in addition to the Maximum Obligation of City. The amount of any revenue shortfall charged to City will be determined, at the time the revenue shortfall is experienced, according to City's share of Program services rendered. In the event of a reduction in level of Program service, termination of Program service or adjustment of costs, the parties shall execute an amendment to this Contract so providing. Decisions about how to reduce the level of Program service provided to City shall be made by Sheriff with the approval of City.

E. MOBILE DATA COMPUTERS:

1. As part of the law enforcement services to be provided to City, County has provided, or will provide, mobile data computers (hereinafter called "MDCs") that are or will be mounted in patrol vehicles and motorcycles, designated by County for use within City limits.

2. Sheriff has the exclusive right to use said MDCs for law enforcement services related to this Contract.

3. City shall pay County the full costs to County of a) the acquisition and installation of MDCs that are or will be mounted in patrol vehicles and motorcycles assigned to City, and b) recurring costs, as deemed necessary by County, including the costs of maintenance and contributions to a fund for replacement and upgrade of such MDCs when they become functionally or technologically obsolete.

The costs to be paid by City for recurring costs, including maintenance and replacement/upgrade of MDCs, are included in the costs set forth in the Maximum Obligation of City unless City has already paid such costs.

4. If, following the initial acquisition of MDCs referenced above, City requires MDCs for additional patrol cars or motorcycles designated for use in City, or for City's Emergency Operations Center, County will purchase said additional MDCs. Upon demand by County, City will pay to County a) the full costs of acquisition and installation of said additional MDCs, and b) the full recurring costs for said MDCs, as deemed necessary by County, including the costs of maintenance, and contributions to a fund for replacement and upgrade of such MDCs when they become functionally or technologically obsolete. Said costs related to additional MDCs are not included in, and are in addition to, the costs set forth in the Maximum Obligation of City.

5. County will replace and/or upgrade MDCs as needed. The costs of replacing/upgrading MDCs shall be paid by County from the replacement/upgrade funds to be paid by City in accordance with the foregoing. City shall not be charged any additional charge to replace or upgrade MDCs.

F. E-CITATION UNITS:

1. As part of the law enforcement services to be provided to City, County has provided, or will provide, E-Citation units designated by County for use within City limits.

2. Sheriff has the exclusive right to use said E-Citation units for law enforcement services related to this Contract.

3. City shall pay County the full costs to County of a) the acquisition of E-Citation units that are assigned to City, and b) recurring costs, as deemed necessary by County, including the costs of maintenance and contributions to a fund for replacement and upgrade of such E-Citation units when they become functionally or technologically obsolete.

The costs to be paid by City for recurring costs, including maintenance and replacement/upgrade of E-Citation units, are included in the costs set forth in the Maximum Obligation of City unless City has already paid such costs.

4. If, following the initial acquisition of E-Citation units referenced above, City requires additional E-Citation units designated for use in City, County will purchase said additional E-Citation units. Upon demand by County, City will pay to County a) the full costs of acquisition of said additional E-Citation units, and b) the full recurring

costs for said E-Citation units, as deemed necessary by County, including the costs of maintenance, and contributions to a fund for replacement and upgrade of such E-Citation units when they become functionally or technologically obsolete. Said costs related to additional E-Citation units are not included in, and are in addition to, the costs set forth in the Maximum Obligation of City.

5. County will replace and/or upgrade E-Citation units as needed. The costs of replacing/upgrading E-Citation units shall be paid by County from the replacement/upgrade funds to be paid by City in accordance with the foregoing. City shall not be charged any additional charge to replace or upgrade E-Citation units.

G. EQUIPMENT:

1. As part of the law enforcement services to be provided to City, County shall purchase motorcycles and radios that meet certain law enforcement standards as determined by the County (hereinafter "Equipment").

2. City shall pay County the full costs to County of a) the acquisition of Equipment, b) recurring costs, c) the costs of maintenance, and d) replacement and upgrade of such Equipment when they become functionally or technologically obsolete, as deemed necessary by County. The costs to be paid by City are included in the costs set forth in the Maximum Obligation of City.

3. The Equipment purchased by the County for services to the City shall be the property of the County.

4. Radios and motorcycles previously purchased by the City for County law enforcement services to the City shall be the property of and maintained by the City. Notwithstanding the Indemnification provisions of this Contract, County shall be responsible to City for any damage to City radios and motorcycles caused by County's act or omission.

H. CITY OFFICE SPACE

1. In consideration of the promises contained herein, City hereby grants to County rent-free use of office space, office furniture, and office equipment and supplies located in City Hall or other City building for the provision of services under this Contract. Said office space, furniture and equipment and supplies shall be used solely by personnel of City and County, while performing their assigned duties related to services under this Contract. City and County shall mutually agree on the precise location, size and type of said office space, office furniture and office equipment supplies. City shall supply all repair, maintenance and janitorial supplies and services to said premises and shall be responsible for all charges for utilities supplied to said premises.

2. City shall be responsible for the cost of fuel used for services in this Contract. City may: 1) provide fuel via the City's fuel pumps or 2) otherwise pay the County for the provision of fuel in a manner that is acceptable to both Parties. For motorcycles, the City shall pay the County for the provision of fuel in a manner that is acceptable to both Parties. For all other vehicles, City and County shall mutually agree on which method shall be utilized. Limited reimbursement of such costs is included in the costs set forth in Attachment B.

3. Persons detained in City will be booked into the Sheriff Intake-Release Center. Persons will not be booked or housed at the Police Station.

ATTACHMENT B
PAYMENT PROVISIONS

1. Compensation: Pursuant to Government Code Section 51350, City agrees to pay to County the full costs of performing the services mutually agreed upon in this Contract. The costs of services include salaries, wages, benefits, mileage, services, supplies, equipment, and divisional, departmental and County General overhead.

The Maximum Obligation of City for services to be provided by the County for the period July 1, 2025 through June 30, 2026 shall be \$3,588,995 (herein "Maximum Obligation"). The County shall provide the City with a new Maximum Obligation prior to the start of the new fiscal year term for the remaining fiscal years included in this Contract Term, if applicable.

The overtime costs included in the Contract are only an estimate. Sheriff shall notify City of actual overtime worked during each fiscal year. If actual overtime worked is above or below budgeted amounts, billings will be adjusted accordingly at the end of the fiscal year. Actual overtime costs may exceed City's Maximum Obligation.

2. Invoice: County shall invoice City monthly and will require payment by City of one-twelfth (1/12) of the Maximum Obligation of City. If a determination is made that increases due to Employee Bargaining must be paid, County thereafter shall include the pro-rata charges for such increases in its monthly invoices to City for the balance.

3. Employee Bargaining: At the time this Contract is executed, there may be unresolved issues pertaining to potential changes in salaries and benefits for County employees. If changes result in the County incurring or becoming obligated to pay for increased costs for or on account of personnel whose costs are included in the calculations of costs charged to City hereunder, City shall pay County, the full costs of said increases to the extent such increases are attributable to work performed by such personnel after the starting date of this Contract. City shall pay County in full for such increases on a pro-rata basis over the portion of the Contract term remaining after County notifies City that increases are payable.

If City is required to pay for such increases, County, at the request of City, will thereafter reduce the level of service provided to City to a level that will make the Maximum Obligation of City an amount specified by City. The purpose of such adjustment of service levels will be to give City the option of keeping its Maximum Obligation hereunder at the pre-increase level or at any other higher or lower level specified by City. In the event of such reduction in level of service and adjustment of costs, the parties shall execute an amendment to this Contract. Decisions about how to reduce the level of service provided to City shall be made by Sheriff with the approval of City.

4. Billing Policy: City shall pay County in accordance with County Board of Supervisors' approved County Billing Policy dated October 27, 1992. The provisions of the policy, including a discount for early payment, shall apply to this Contract. Payments made electronically via a credit card or through a banking system that charges Merchant Fees, Service Fees, or any other Fees shall be the responsibility of the City. If the County is charged any of the before mentioned fees, the City shall be responsible for payment of these fees to the County.

5. Late Penalties: County shall charge City late payment penalties in accordance with County Billing Policy.

6. Licensing Payments: As payment for the Licensing Services described in this Contract, County shall retain all fees paid by applicants for licenses pursuant to City ordinances. Retention of said fees by County shall constitute payment in full to County for costs incurred by County in performing the functions related to licensing; provided, however, that if any of said fees are waived or reduced by City, City shall pay to County the difference between the amount of fees retained by County and the fees that were set forth in the City's ordinances at the time this Contract was executed. If City increases the fee schedule for the licensing ordinances, either party shall have the right to seek amendment of this Contract with respect to the division of the increased fees between City and County.

7. Fees: Fees generated or collected by Sheriff contract personnel for response to false alarms or copying of documents related to the services provided in this Contract will be at County-established rates and will be credited to City on an annual basis. Narcotic asset forfeitures will be handled pursuant to Attachment G.

ORANGE COUNTY SHERIFF-CORONER
LAW ENFORCEMENT CONTRACT
CITY OF LAGUNA WOODS
FY 2025-26
LEVEL OF SERVICE

Title	Detail	Quantity	Cost of Service (each)	Cost of Service Total
INVESTIGATION SERVICES:				
Investigator		0.50	\$ 413,992	\$ 206,996
PATROL AND TRAFFIC SERVICES:				
Sergeant	Patrol/Traffic	1.00	\$ 429,028	\$ 429,028
Sergeant	Patrol/Traffic	0.34	\$ 145,869	\$ 145,869
Deputy Sheriff II	Traffic	6.00	\$ 349,008	\$ 2,094,046
TOTAL POSITIONS		7.84		\$ 2,875,939

REGIONAL / SHARED STAFF:

Title	Regional Team	Quantity	% Allocation	Cost \$
TRAFFIC:				
Sergeant	Traffic	0.60	2.07%	\$ 6,540
Investigator	Traffic	1.00	2.07%	\$ 7,524
Deputy Sheriff II	Traffic	3.00	2.07%	\$ 26,601
Investigative Assistant	Traffic	2.00	2.07%	\$ 7,729
AUTO THEFT:				
Sergeant	Auto Theft	0.30	0.66%	\$ 1,033
Investigator	Auto Theft	2.00	0.66%	\$ 5,467
Investigative Assistant	Auto Theft	1.00	0.66%	\$ 1,210
Office Specialist	Auto Theft	1.00	0.66%	\$ 924
DIRECT ENFORCEMENT:				
Sergeant	DET	1.00	0.32%	\$ 1,761
Investigator	DET	1.00	0.32%	\$ 1,567
COURTS:				
Investigative Assistant	Courts	2.00	1.69%	\$ 5,824
TOTAL REGIONAL/SHARED		14.90		\$ 66,180

OTHER CHARGES AND CREDITS:

OTHER CHARGES:	
Other Charges include: Annual leave paydowns and apportionment of cost of leave balances paid at end of employment; Body Worn Camera (BWC) and In Car Video (ICV); contract administration; data line charges; enhanced helicopter response services; facility lease; holiday pay; Integrated Law & Justice of Orange County fees; Mobile Data Computer (MDC) recurring cost for five and thirty-four hundredths (5.34) units; overtime; patrol training cost allocation; premium pay for bilingual staff, education pay, MARTpay and on-call pay; services and supplies; and transportation charges.	
CREDITS:	
Credits include: AB 109 (2011 Public Safety Realignment); estimated vacancy credits; reimbursement for false alarms; reimbursement for training and miscellaneous programs.	
TOTAL OTHER CHARGES AND CREDITS	\$ 646,876
TOTAL COST OF SERVICES	\$ 3,588,995

1 **CITY OF LAGUNA WOODS**
2 **LICENSING ORDINANCES**

3
4 BINGO GAME

5 BINGO OFFICIAL

6 CANVASSER/SOLICITOR

7 COIN DEALER

8 COMMERCIAL FORTUNETELLER

9 DANCE INSTRUCTOR (NUDE)

10 DANCE STUDIO (NUDE)

11 ESCORT

12 ESCORT BUREAU

13 FIGURE MODEL (NUDE)

14 FIGURE MODEL STUDIO (NUDE)

15 GUN DEALER

16 INTERLOCUTRIX (NUDE)

17 INTRODUCTORY SERVICE

18 JUNK COLLECTOR

19 JUNK DEALER

20 MEDICAL MARIJUANA DISPENSARY

21 PEDDLER

22 POOL ROOM

23 PUBLIC DANCE

24 RAP SESSION (NUDE)

25 SECONDHAND DEALER (Pawnbroker)

26 TAXICAB STAND

27
28

RESOLUTION NO. 24-37

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, REPEALING RESOLUTION NO. 21-04; ADOPTING A MODIFIED ADMINISTRATIVE FEE TO RECOVER NO MORE THAN THE ORANGE COUNTY SHERIFF'S DEPARTMENT'S REASONABLE ADMINISTRATIVE COSTS RELATING TO THE REMOVAL, IMPOUND, STORAGE, OR RELEASE OF VEHICLES PROPERLY IMPOUNDED PURSUANT TO THE CALIFORNIA VEHICLE CODE ("TRAFFIC VIOLATOR APPREHENSION PROGRAM FEE"); AND, DETERMINING THAT THE FEE IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

WHEREAS, pursuant to applicable California law, cities may charge rates or fees that are equal to or less than the reasonably anticipated costs of providing a service, conferring a benefit, granting a privilege, performing regulatory duties, enforcing laws, or as a condition of property development; and

WHEREAS, the Orange County Sheriff-Coroner ("the Sheriff") has instituted a Traffic Violator Apprehension Program designed to reduce vehicle accidents caused by unlicensed drivers and drivers whose licenses are suspended, as well as to educate the public about the requirements of the California Vehicle Code and related safety issues with regard to driver licensing, vehicle registration, vehicle operation, and vehicle parking; and

WHEREAS, the Sheriff operates the Traffic Violator Apprehension Program in the unincorporated areas of Orange County and in the cities of Orange County that contract for the Sheriff's law enforcement services; and

WHEREAS, operating the Traffic Violator Apprehension Program on an area-wide basis without regard to jurisdictional boundaries between unincorporated areas of Orange County and the cities, serves the public purposes of the City because drivers routinely cross jurisdictional boundaries, making an area-wide approach to the reduction of traffic accidents and driver education effective in preventing traffic accidents in all participating jurisdictions; and

WHEREAS, the Sheriff impounds numerous and various vehicles removed from highways, public property, or private property in the unincorporated areas of Orange County and in cities that contract for the Sheriff's law enforcement services during the normal course of duty; and

WHEREAS, the Sheriff impounds said vehicles pursuant to authority under the California Vehicle Code as follows:

California Vehicle Code Section and Impound Ground

14602.6	Suspended, revoked or unlicensed driver/30-day hold
22651 (a)	Unattended vehicle on bridge
22651 (d)	Vehicle blocking driveway
22651 (e)	Vehicle blocking fire hydrant
22651 (f)	Vehicle blocking freeway
22651 (h) (1)	Driver arrested
22651 (h) (2)	Order of suspension or revocation pursuant to Section 13388
22651 (i) (1)	Multiple parking citations
22651 (j)	Lack of vehicle registration
22651 (k)	Parking over 72 hours
22651 (l)	Parking in a construction zone
22651 (m)	Violation of special events restriction
22651 (n)	No parking zone
22651 (o) (1)	Vehicle registration is incorrect, falsified or expired by more than six months
22651 (p)	Driver unlicensed or license suspended
22651 (r)	Vehicle blocking another vehicle
22651 (t)	Notice to appear/illegal amber lights
22651 (u)	Acting as a car dealer without a license or temporary permit
22651 (v)	Illegally letting stand a mobile billboard advertisement
22651 (w)	Second or subsequent violation of an ordinance
22655.3	Removal for investigation (fleeing in violation of sections 2800.1 or 2800.2)
22655.5 (a)	Vehicle was used as the means of committing a public offense
22655.5 (b)	Vehicle is evidence of crime
22669	Abandoned vehicle

; and

WHEREAS, on March 28, 2000, the Orange County Board of Supervisors adopted Resolution No. 00-96, which established fees for the Traffic Violator Apprehension Program that were applicable in the unincorporated areas of Orange County. The fees that were established by County of Orange Resolution No. 00-96 address the Sheriff's administrative costs relating to the removal, impound, storage, or release of properly impounded vehicles; and

WHEREAS, California Vehicle Code Section 22850.5 authorizes the City Council, by resolution, to establish a fee equal to the administrative costs relating to the removal, impound, storage, or release of properly impounded vehicles; and

WHEREAS, on April 18, 2001, the City Council adopted Resolution No. 01-11, which authorized the Sheriff to collect fees in the City in connection with the Traffic Violator Apprehension Program in amounts identical to the County of Orange's fees as set forth in County of Orange Resolution No. 00-96; and

WHEREAS, the Orange County Board of Supervisors has established an interest-earning, budgeted special revenue fund, called the "Traffic Violator Fund" and designated as Fund 13B, to be controlled by the Sheriff; and

WHEREAS, the Orange County Board of Supervisors has directed that proceeds from the Traffic Violator Apprehension Program fees be deposited into the Traffic Violator Fund; and

WHEREAS, the Orange County Board of Supervisors has directed that funds from the Traffic Violator Fund must be used to reimburse the Sheriff for the administrative costs associated with the removal, impound, storage, and release of vehicles in accordance with the California Vehicle Code; and

WHEREAS, a cost study prepared in September 2020 by the Sheriff calculated the reasonable administrative costs relating to the removal, impound, storage, and release of a vehicle in the amount of \$144 per removal; and

WHEREAS, on November 17, 2020, the Orange County Board of Supervisors adopted Resolution No. 20-161, which updated the County of Orange's Traffic Violator Apprehension Program fees based on the September 2020 cost study prepared by the Sheriff and, in doing so, reviewed findings of compliance with Section 1(e)(2) of Article XIII C of the California Constitution; and

WHEREAS, on February 17, 2021, the City Council adopted Resolution No. 21-04, which authorized the Sheriff to collect fees in the City in connection with the Traffic Violator Apprehension Program in amounts identical to the County of Orange's fees as set forth in County of Orange Resolution No. 20-161; and

WHEREAS, a cost study prepared in March 2024 by the Sheriff calculated the reasonable administrative costs relating to the removal, impound, storage, and release of a vehicle in the amount of \$174 per removal; and

WHEREAS, on June 25, 2024, the Orange County Board of Supervisors adopted Resolution No. 24-085, which updated the County of Orange's Traffic Violator Apprehension Program fees based on the March 2024 cost study prepared by the Sheriff and, in doing so, reviewed findings of compliance with Section 1(e)(2) of Article XIII C of the California Constitution; and

WHEREAS, consistent with the City's authority under California Vehicle Code Section 22850.5, the Sheriff has requested that the City modify its Traffic Violator Apprehension Program fees to match the County of Orange's updated fee; and

WHEREAS, the City Council desires to modify its Traffic Violator Apprehension fees to match the County of Orange's updated fee; and

WHEREAS, the City Council desires for the Sheriff to continue to collect the Traffic Violator Apprehension fee on behalf of the City. Continuing with such a practice will ensure that persons/entities whose vehicles are impounded, rather than the public as a whole, bear the administrative costs of such impounds; and

WHEREAS, California Vehicle Code Section 22850.5 imposes the following restrictions on the imposition of an administrative fee:

- (a) The charges shall only be imposed on the registered owner or the agents of that owner and shall not include any vehicle towed under an abatement program or sold at a lien sale pursuant to Sections 3068.1 to 3074, inclusive, of, and Section 22851 of, the Civil Code unless the sale is sufficient in amount to pay the lienholder's total charges and proper administrative costs; and
- (b) Any charges shall be collected by the local or state authority only from the registered owner or an agent of the registered owner; and
- (c) The charges shall be in addition to any other charges authorized or imposed pursuant to [the California Vehicle Code]; and
- (d) No charge may be imposed for any hearing or appeal relating to the removal, impound, storage, or release of a vehicle unless that hearing or appeal was requested in writing by the registered or legal owner of the vehicle or an agent of that registered or legal owner. In addition, the charge may be imposed only upon the person requesting that hearing or appeal.

; and

WHEREAS, it is unfair to impose the administrative fee authorized by

California Vehicle Code Section 22850.5 in the following circumstances: 1) when the vehicle was left because it became inoperable while being driven, if the registered owner makes good faith attempts promptly to remove the vehicle from a location where it was not permitted; 2) when the vehicle was stolen; 3) When the vehicle was left by an ill or injured driver; and/or, 4) when it is demonstrated to the satisfaction of the Sheriff's designated personnel that neither the registered owner of the vehicle nor his/her/their agent, if any, was at fault in creating the circumstances leading to the impounding of the vehicle; and

WHEREAS, the existing and proposed Traffic Violator Apprehension Program fees, as well as the March 2024 cost study prepared by the Sheriff, were made available to the public at and from Laguna Woods City Hall beginning on September 25, 2024, and on the City's website beginning on September 25, 2024; and

WHEREAS, on October 14, 2024, the City Council held a duly noticed public hearing on this Resolution at which the members of the City Council, utilizing their independent judgement, reviewed and considered all of the information, evidence, and testimony presented, both written and oral.

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

SECTION 1. The above recitals are true and correct.

SECTION 2. After reviewing the entire project record, the City Council hereby determines and certifies that this action is not subject to the California Environmental Quality Act (Pub. Resources Code, Sec. 21000 et seq.) ("CEQA") pursuant to sections 15060(c)(2) (the activities will not result in a direct or reasonably foreseeable indirect physical change in the environment) and 15060(c)(3) (the activities are not a project as defined in section 15378) of the CEQA Guidelines, California Code of Regulations, Title 14, Chapter 3. CEQA Guideline section 15378(b)(4) excludes "government funding mechanisms or other government fiscal activities" from its definition of "project" when they "do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment," as is the case here. Even if this action were subject to CEQA, it would be categorically exempt under CEQA Guideline section 15273, which applies to the establishment, modification, structuring, restructuring, or approval of rates, tolls, fares, or other charges by the City, when such charges are

for the purpose of (1) meeting operating expenses, including employee wage rates and fringe benefits, and (2) purchasing or leasing supplies, equipment, or materials – as is the case with the Traffic Violator Apprehension Program Fee. Finally, this action is exempt from CEQA based on CEQA Guideline section 15061(b)(3) because it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment.

SECTION 3. Upon the effective date of the Traffic Violator Apprehension Program Fee set forth in Section 4 of this resolution, all previous Traffic Violator Apprehension Program fees adopted by resolution of the City Council shall be repealed including, without limitation, Resolution No. 21-04.

SECTION 4. On October 15, 2024, the administrative fee indicated below shall become effective for the removal, impound, storage, or release of vehicles properly impounded after removal from locations in the City in accordance with or on account of provisions of the California Vehicle Code listed below:

A fee of \$174 for each removal of a vehicle in accordance with or on account of violation of California Vehicle Code sections:

California Vehicle Code Section and Impound Ground

14602.6	Suspended, revoked or unlicensed driver/30-day hold
22651 (a)	Unattended vehicle on bridge
22651 (d)	Vehicle blocking driveway
22651 (e)	Vehicle blocking fire hydrant
22651 (f)	Vehicle blocking freeway
22651 (h) (1)	Driver arrested
22651 (h) (2)	Order of suspension or revocation pursuant to Section 13388
22651 (i) (1)	Multiple parking citations
22651 (j)	Lack of vehicle registration
22651 (k)	Parking over 72 hours
22651 (l)	Parking in a construction zone
22651 (m)	Violation of special events restriction
22651 (n)	No parking zone
22651 (o) (1)	Vehicle registration is incorrect, falsified or expired by more than six months
22651 (p)	Driver unlicensed or license suspended
22651 (r)	Vehicle blocking another vehicle
22651 (t)	Notice to appear/illegal amber lights
22651 (u)	Acting as a car dealer without a license or temporary permit

22651 (v)	Illegally letting stand a mobile billboard advertisement
22651 (w)	Second or subsequent violation of an ordinance
22655.3	Removal for investigation (fleeing in violation of sections 2800.1 or 2800.2)
22655.5 (a)	Vehicle was used as the means of committing a public offense
22655.5 (b)	Vehicle is evidence of crime
22669	Abandoned vehicle

In adopting such fee, the City Council finds that the amount of the fee does not exceed the reasonable costs of providing the services for which the fee is charged.

; and

SECTION 5. The Sheriff is authorized to collect the fee established herein, on behalf of the City, at the time of release of vehicles that are subject to the fee.

SECTION 6. The fee established herein shall only be imposed on the registered owner or the agent of the registered owner of the impounded vehicle, and shall not include any vehicle towed under an abatement program or sold at a lien sale pursuant to Sections 3068.1 to 3074, inclusive, of, and Section 22851 of, the California Civil Code unless the sale is sufficient in amount to pay the lienholder's total charges and proper administrative costs.

SECTION 7. The fee established herein shall be collected only from the registered owner or an agent of the registered owner of the impounded vehicle, and shall be in addition to any other charges authorized or imposed pursuant to the California Vehicle Code.

SECTION 8. The fee established herein complies with California Vehicle Code Section 22850.5(b)(4) as the supporting March 2024 cost study prepared by the Sheriff did not include administrative costs for conducting a hearing or appeal related to the removal, impound, storage, or release of a vehicle.

SECTION 9. The Sheriff shall not impose the fee established herein in any of the following circumstances: (a) when the vehicle was left because it became inoperable while being driven, if the registered owner makes good faith attempts promptly to remove the vehicle from a location where it was not permitted; (b) when the vehicle was stolen; (c) when the vehicle was left by an ill or injured driver; and/or, (d) when it is demonstrated to the satisfaction of the Sheriff's designated personnel

that neither the registered owner of the vehicle nor his/her/their agent, if any, was at fault in creating the circumstances leading to the impounding of the vehicle

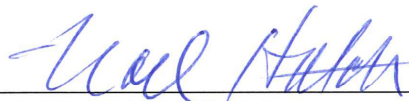
SECTION 10. A registered owner or an agent of a registered owner who believes he/she/they are exempt from the fee established herein under any of the criteria listed in this resolution above may apply in writing for a waiver of the fee and shall present such supporting information or documentation, as the Sheriff may request, to the Sheriff's designated personnel. Upon the presentation of a written application for waiver of said fee, together with such supporting documentation as may be requested by the Sheriff, the Sheriff's designated personnel or his/her/their designee shall determine promptly whether the applicant meets the criteria for a waiver of the fee and if so, shall waive the fee.

SECTION 11. Until further order of the City Council, the Sheriff is directed to deposit the proceeds of the fee established herein into the Traffic Violator Fund described herein. Proceeds from the Traffic Violator Fund shall be used in conformance with the County of Orange's restrictions for the same, as well as in conformance with any applicable provisions set forth in the City's agreement with the County for the Sheriff's law enforcement services.

SECTION 12. Until further order of the City Council, the Orange County Board of Supervisors is authorized to carry forward in the Traffic Violator Fund and accumulate any balance of proceeds of fees imposed by this resolution that remains at the end of a fiscal year, as long as such fee proceeds will be used for the purposes provided herein.

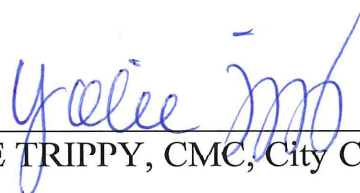
SECTION 13. The Mayor shall sign this Resolution and the City Clerk shall attest and certify to the passage and adoption thereof.

PASSED, APPROVED AND ADOPTED on this 14th day of October 2024.



NOEL HATCH, Mayor

ATTEST:

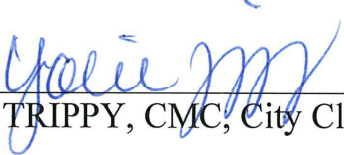


YOLIE TRIPPY, CMC, City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF LAGUNA WOODS)

I, YOLIE TRIPPY, City Clerk of the City of Laguna Woods, do HEREBY CERTIFY that the foregoing **Resolution No. 24-37** was duly adopted by the City Council of the City of Laguna Woods at an adjourned regular meeting thereof, held on the 14th day of October 2024, by the following vote:

AYES: COUNCILMEMBERS: Hatch, Horne, Conners, McCary, Moore
NOES: COUNCILMEMBERS: -
ABSTAIN: COUNCILMEMBERS: -
ABSENT: COUNCILMEMBERS: -



YOLIE TRIPPY, CMC, City Clerk

ORANGE COUNTY SHERIFF-CORONER
TRAFFIC VIOLATOR APPREHENSION PROGRAM

REQUEST	CONTRACT CITY												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;">Participating City Request to Purchase From the TVA in FY _____</td> <td style="width: 50%; padding: 5px;">Date _____</td> </tr> <tr> <td style="padding: 5px;"><u>QUANTITY</u></td> <td style="padding: 5px;"><u>APPLICABILITY TO TVA PROGRAM</u></td> </tr> <tr> <td style="padding: 5px;"><u>ITEM DESCRIPTION</u></td> <td style="padding: 5px;"><u>ESTIMATED COST</u></td> </tr> <tr> <td style="height: 20px;"></td> <td></td> </tr> <tr> <td style="height: 20px;"></td> <td></td> </tr> <tr> <td style="height: 20px;"></td> <td></td> </tr> </table>	Participating City Request to Purchase From the TVA in FY _____	Date _____	<u>QUANTITY</u>	<u>APPLICABILITY TO TVA PROGRAM</u>	<u>ITEM DESCRIPTION</u>	<u>ESTIMATED COST</u>						
Participating City Request to Purchase From the TVA in FY _____	Date _____												
<u>QUANTITY</u>	<u>APPLICABILITY TO TVA PROGRAM</u>												
<u>ITEM DESCRIPTION</u>	<u>ESTIMATED COST</u>												
CERTIFICATION	<p>THE CITY CERTIFIES THAT THE EQUIPMENT PURCHASED BY CITY AND TO BE REIMBURSED BY PROGRAM FUNDS WILL BE USED FOR ITS ENTIRE USEFUL LIFE EXCLUSIVELY FOR THE PURPOSES OF THE TRAFFIC VIOLATOR APPREHENSION PROGRAM</p> <p>CITY MANAGER REQUEST: Printed Name _____ DATE _____ Signature: _____</p>												
APPROVALS	ORANGE COUNTY SHERIFF-CORONER DEPARTMENT												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;">Recommended For Approval</td> <td style="width: 50%; padding: 5px;">MANAGER – TVA PROGRAM</td> </tr> <tr> <td style="padding: 5px;">CITY POLICE SERVICES CHIEF</td> <td></td> </tr> </table>	Recommended For Approval	MANAGER – TVA PROGRAM	CITY POLICE SERVICES CHIEF									
Recommended For Approval	MANAGER – TVA PROGRAM												
CITY POLICE SERVICES CHIEF													
	OCSB BUDGET USE ONLY												

POLICY FOR DISTRIBUTION OF FORFEITED AND SEIZED ASSETS**BACKGROUND**

The Orange County Sheriff's Department provides contract law enforcement services to cities in Orange County. Because of the increased likelihood that contracted patrol or investigation personnel may become involved in significant narcotic seizures, which could affect law enforcement services provided by the Sheriff's Department to contract cities, the following policy is in effect.

CONTRACTED PATROL AND INVESTIGATION OFFICERS

When assets (cash or property) are seized in CITY by contracted patrol or investigation personnel, and subsequently forfeited to COUNTY's Sheriff Department, hereinafter referred to as "SHERIFF", the forfeited assets shall be shared with CITY as set forth below, for the purpose of augmenting law enforcement services in CITY, subject to guidelines by the forfeiting agency of such sharing and use of forfeited assets. A portion of forfeited assets may be retained by SHERIFF, to pay for departmental expenses not recovered through law enforcement contracts.

In such cases, pursuant to the forfeiting agency's guidelines, SHERIFF shall apply to the forfeiting agency for the return of a share of assets. In his application, SHERIFF shall specify the percentage of shared assets returned to SHERIFF that will be used to augment law enforcement services in CITY and the use of said assets by CITY.

In those cases in which assets are seized within CITY by personnel assigned to CITY pursuant to this Agreement, without the involvement of other law enforcement personnel, and in which the seizure is a result solely of activities self-initiated by SHERIFF personnel assigned to CITY or initiated by said personnel in response to calls for service within CITY, SHERIFF shall apply to have all of the assets used to augment CITY law enforcement services.

In those cases in which SHERIFF personnel assigned to CITY pursuant to this Agreement play an ancillary role in a seizure or in which other law enforcement personnel are involved in a seizure, SHERIFF shall determine the percentage of the total forfeited assets for which he will apply to augment CITY's law enforcement services. This determination will be based on the circumstances of the seizure, including the pro-rata involvement of all personnel, including those assigned to CITY.

Each seizure will be evaluated on an individual and independent basis, and said evaluations will be available for review to CITY's manager. Examples of those incidents which would be evaluated as set forth in this section include situations in which a contract patrol deputy provides uniformed backup at a SHERIFF's Narcotic Bureau search warrant location or in which contract investigators participate in the service of a search warrant that was initiated by non-contract law enforcement personnel.

Assets (cash or property) that are returned to SHERIFF by the forfeiting agency with the understanding that they will be used to augment CITY law enforcement services shall be used by CITY and SHERIFF only for such purposes. If the forfeiting agency attaches additional or more specific conditions to the use of said assets, CITY and SHERIFF shall also abide by those conditions. SHERIFF and CITY's manager shall determine the specific use of said assets within the conditions imposed by the forfeiting agency.

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7.2 SENIOR MOBILITY PROGRAM TRANSPORTATION SERVICES

**For additional information on this item,
please refer to Item 7.0 (Consent Calendar Summary).**

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ASSIGNMENT AGREEMENT

This ASSIGNMENT AGREEMENT (“ASSIGNMENT”) is made and entered into as of _____, by and among OCY Management, LLC (“ASSIGNEE”) and the City of Laguna Woods, a California municipal corporation (“CITY”) with reference to the following facts:

A. CITY and Cabco Yellow, Inc. d/b/a California Yellow Cab (“ASSIGNOR”) entered that certain AGREEMENT FOR CONSULTANT SERVICES (“AGREEMENT”) for Senior Mobility Program transportation services, dated June 22, 2023, following CITY’s City Council’s approval of the same on June 21, 2023.

B. Per Section 15 of the AGREEMENT, ASSIGNOR “shall not assign or transfer this Agreement or any portion of this AGREEMENT or the performance of any of [ASSIGNOR]’s duties or obligations under this AGREEMENT without the prior written consent of the City Council.”

C. Effective June 1, 2025, ASSIGNOR will reorganize into a cooperative with a separate management entity known as OCY Management, LLC (“ASSIGNMENT DATE”).

D. On and after the ASSIGNMENT DATE, ASSIGNEE desires to assume the AGREEMENT in its entirety and all of ASSIGNOR’s duties and obligations under the AGREEMENT.

E. CITY consents to the assignment of the AGREEMENT from ASSIGNOR or ASSIGNEE.

In consideration of the mutual covenants and conditions set forth herein, the parties agree as follows:

1. On and after the ASSIGNMENT DATE, ASSIGNEE assumes and agrees to perform all terms, covenants and conditions of the AGREEMENT on the part of the ASSIGNOR therein required to be performed arising on or after the ASSIGNMENT DATE subject to the terms of the AGREEMENT.

2. The parties intend that this ASSIGNMENT is a novation and that, on and after the ASSIGNMENT DATE, the ASSIGNEE is substituted for ASSIGNOR. CITY recognizes ASSIGNEE as ASSIGNOR’S successor-in-interest in and to the AGREEMENT.

3. The person or persons executing this ASSIGNMENT on behalf of ASSIGNEE represent and warrant that he/she/they has/have the authority to so execute this ASSIGNMENT and to bind ASSIGNEE to the performance of its obligations under the AGREEMENT.

4. This ASSIGNMENT may be executed in counterparts, each of which so executed shall, irrespective of the date of its execution and delivery, be deemed an original, and all such counterparts together shall constitute one and the same agreement. The parties may also deliver executed copies of this ASSIGNMENT to each other by electronic mail (including pdf or any electronic signature complying with the U.S. federal E-SIGN Act of 2000) or other transmission

method and any counterpart so delivered shall be deemed to have been duly and validly delivered and be valid and effective for all purposes. No party may raise the use of any image transmission device or method or the fact that any signature was transmitted as an image as a defense to the enforcement of this ASSIGNMENT. At the request of either party, the parties will confirm signatures by signing and delivering an original ASSIGNMENT.

IN WITNESS WHEREOF, ASSIGNOR and ASSIGNEE have executed this ASSIGNMENT as of the date first set forth above.

ASSIGNOR:

Cabco Yellow, Inc. doing business as California Yellow Cab

By: _____

Name: Akbar Majid

Title: President

By: _____

Name: Jackson Fraser

Title: Secretary

ASSIGNEE:

OCY Management, LLC

By: _____

Name: Akbar Majid

Title: President

By: _____

Name: Jackson Fraser

Title: Director of Operations

With consent of the City of Laguna Woods.

CITY OF LAGUNA WOODS:

By _____
Christopher Macon, City Manager

Approved as to Form:

Alisha Patterson, City Attorney

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9.1

**FISCAL YEARS 2025-27 BUDGET AND WORK
PLAN & FISCAL YEARS 2025-36 CAPITAL
IMPROVEMENT PROGRAM**

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City of Laguna Woods

Agenda Report

TO: Honorable Mayor and City Councilmembers

FROM: Christopher Macon, City Manager

FOR: May 28, 2025 Adjourned Regular Meeting

SUBJECT: Fiscal Years 2025-27 Budget and Work Plan & Fiscal Years 2025-36 Capital Improvement Program

Recommendation

1. Provide direction to the City Manager on the development of the Fiscal Years 2025-27 Budget and Work Plan.

AND

2. Provide direction to the City Manager on the development of the Fiscal Years 2025-36 Capital Improvement Program

Background

At the regular meeting on March 19, 2025, the City Council heard a presentation on preliminary drafts of chapters 1.0 (City Background), 2.0 (City Organization), and 3.0 (City Budget Practices) of the Fiscal Years 2025-27 Budget and Work Plan. Councilmembers expressed consensus support for the authorized employee positions and staffing plans described in Chapter 2.0, including the “in-sourcing” of building and code enforcement functions.

At the regular meeting on April 16, 2025, the City Council heard a presentation on law enforcement contract costs and a preliminary draft of Chapter 8.0 (City Capital Projects).

At the regular meeting on May 21, 2025, the City Council heard a presentation on

a preliminary draft of Chapter 7.0 (City Work Plan).

Discussion

Today’s meeting is one of several opportunities for the City Council to receive public input and provide direction to staff on the development of the Fiscal Years 2025-27 Budget and Work Plan (July 1, 2025 through June 30, 2027) & Fiscal Years 2025-36 Capital Improvement Program (July 1, 2025 through June 30, 2036).

A preliminary draft of Chapter 5.0 (City Budget Detail, General and Capital Funds) of the Fiscal Years 2025-27 Budget and Work Plan is included as Attachment A. Staff plans to discuss the preliminary draft and other budgetary matters at the meeting.

Additional budget chapters will be presented for review at future meetings.

Report Prepared With: Liz Torres, Administrative Services Director/City Treasurer

Attachment: A – Draft Chapter 5.0 (City Budget Detail, General and Capital Funds)

5.0. CITY BUDGET DETAIL, GENERAL AND CAPITAL FUNDS

This chapter presents fund-level revenue and expenditure detail for the programs, projects, and services included in this budget.

“AT-A-GLANCE” GENERAL FUND SUMMARY

[General Fund Revenue over/(under) Operating Expenditures Estimate]

	Fiscal Year 2025-26	Fiscal Year 2026-27
Total General Fund Revenue Estimate	\$9,303,200	\$9,525,200
Non-Operating Revenue Estimate	\$0	\$0
Operating Expenditures	(\$8,394,328)	(\$8,941,466)
Total General Fund Operating Revenue over/(under) Operating Expenditures	\$908,872	\$583,734

[Total General Fund Non-Operating Expenditures and Transfers]

	Fiscal Year 2025-26	Fiscal Year 2026-27
Non-Operating Expenditures	\$560,000	\$320,000
Transfers to Capital Projects Fund	\$1,860,000	\$350,000
Total	\$2,420,000	\$670,000

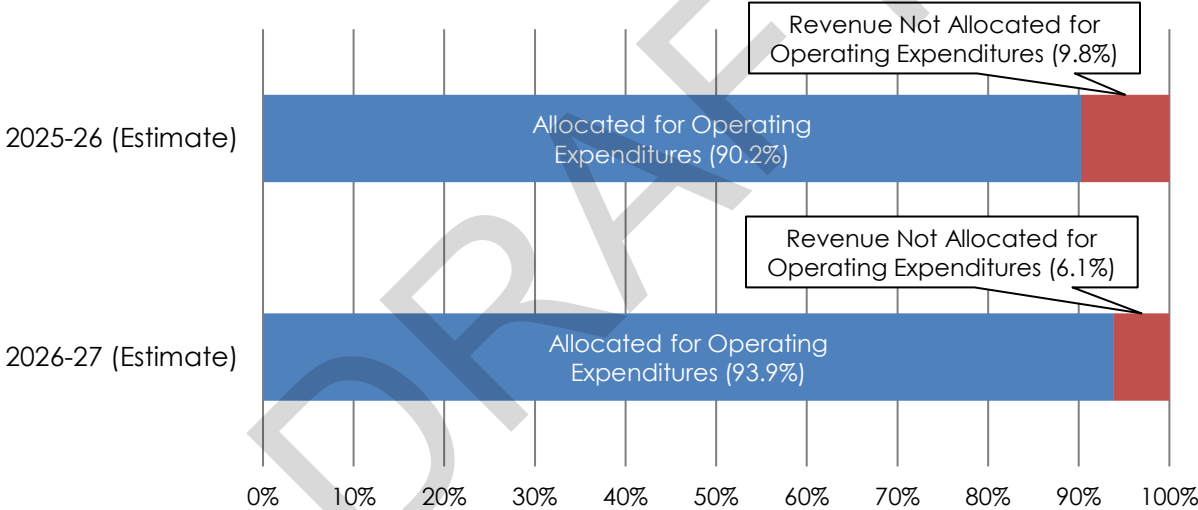
[Total General Fund Expenditures and Transfers]

	Fiscal Year 2025-26	Fiscal Year 2026-27
Total General Fund Operating Expenditures	\$8,394,328	\$8,941,466
Total General Fund Non-Operating Expenditures and Transfers	\$2,420,000	\$670,000
Total	\$10,814,328	\$9,611,466

The General Fund operating budget for Fiscal Year 2025-26 is balanced and totals \$8,394,328. At year-end, it is projected that the unassigned General Fund balance will total \$7,210,226, or 85.9% of the Fiscal Year 2025-26 operating budget. That unassigned fund balance would be in addition to assigned reserves totaling \$4,905,723. An additional \$2,420,000 is budgeted for non-operating expenditures and transfers to the Capital Projects Fund.

The General Fund operating budget for Fiscal Year 2026-27 is balanced and totals \$8,941,466. At year-end, it is projected that the unassigned General Fund balance will total \$7,012,960, or 78.4% of the Fiscal Year 2026-27 operating budget. That unassigned fund balance would be in addition to assigned reserves totaling \$5,016,723. An additional \$670,000 is budgeted for non-operating expenditures.

[Allocation of General Fund Operating Revenue – Fiscal Years 2025-27]

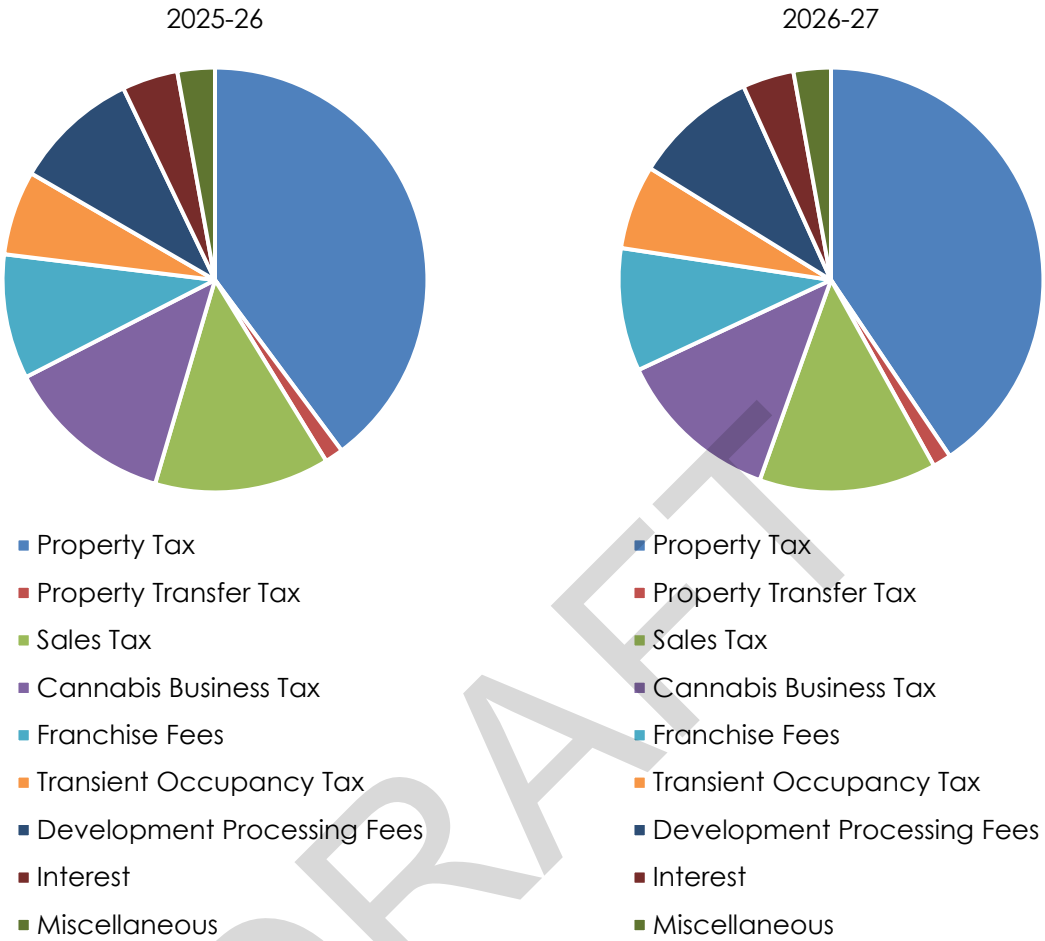


Operating expenditures are budgeted at 9.8% and 6.1% less than estimated operating revenue in fiscal years 2025-26 and 2026-27, respectively. That delta provides a “buffer” for economic changes and may offset non-operating expenditures and transfers to the Capital Projects Fund.

GENERAL FUND SUMMARY – REVENUE

General Fund revenue for Fiscal Year 2025-26 is estimated to be \$9,303,200, or 3.4% more than year-end projections for Fiscal Year 2024-25. In Fiscal Year 2026-27, General Fund revenue is estimated to be \$9,525,200, which reflects growth of \$222,000, or 2.4%, over the Fiscal Year 2025-26 estimate.

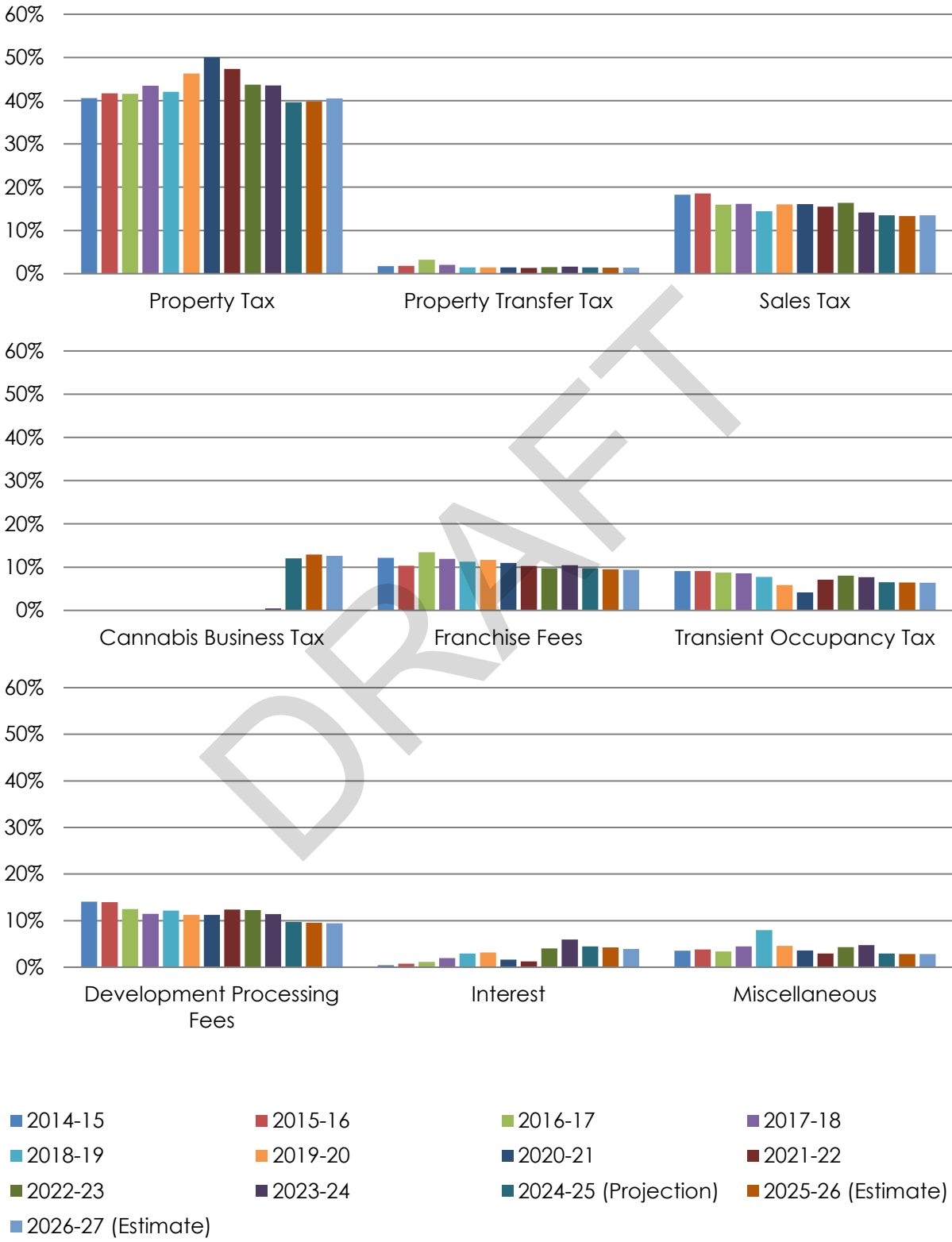
[General Fund Revenue Estimates by Source – Fiscal Years 2025-27]



General Fund Revenue Source	Percent of Adopted Budget Estimate (Fiscal Year 2025-26)	Percent of Adopted Budget Estimate (Fiscal Year 2026-27)
Property Tax	39.8%	40.6%
Property Transfer Tax	1.4%	1.4%
Sales Tax	13.3%	13.5%
Cannabis Business Tax	12.9%	12.6%
Franchise Fees	9.5%	9.4%
Transient Occupancy Tax	6.4%	6.4%
Development Processing Fees	9.5%	9.4%
Interest	4.3%	3.9%
Miscellaneous	2.9%	2.8%

Note: This budget accounts for property tax in lieu of vehicle license fees as part of general property tax revenue and property transfer tax separately.

[Historical General Fund Revenue by Source
 – Fiscal Years 2014-15 through 2026-27]

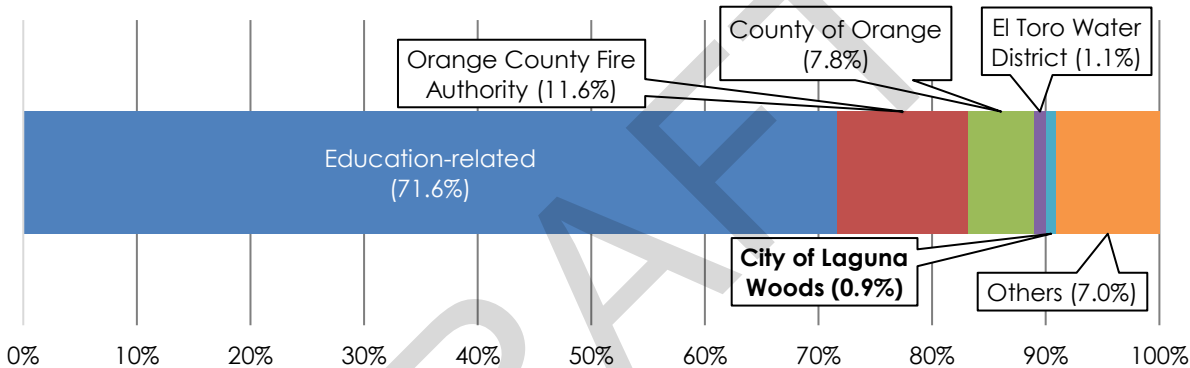


Property Tax Revenue

Property tax is a tax on certain types of real and personal property. Property tax rates are established by state law, including Proposition 13 (1978), which limits the maximum property tax rate to 1% of assessed value and the maximum annual increase to an inflationary index not to exceed 2%. The County of Orange collects property tax from property owners and distributes a portion of the proceeds to the City.

For every dollar of property tax paid, the City generally receives less than one cent (\$0.00879)¹. Over 73% of every property tax dollar funds education

[Representative Property Tax Allocation – Tax Rate Area 32010]



The Orange County Assessor's Local Assessment Roll of Values for Fiscal Year 2024-25 includes an inflationary index of 2.0%, equal to the Fiscal Year 2023-24 increase of 2.0%. The total value of Laguna Woods' local assessment roll increased by \$207,157,707, or 5.19%, to \$4,200,979,082 in Fiscal Year 2024-25, below the Fiscal Year 2023-24 increase of 8.29%.

[Surrounding Cities Local Assessment Rolls – Fiscal Year 2024-25]

City	Total Local Assessment Roll Value	Percent Change of Local Assessment Roll Value from Fiscal Year 2023-24
Laguna Woods	\$4,200,979,082	5.19%
Aliso Viejo	\$12,868,219,499	4.70%

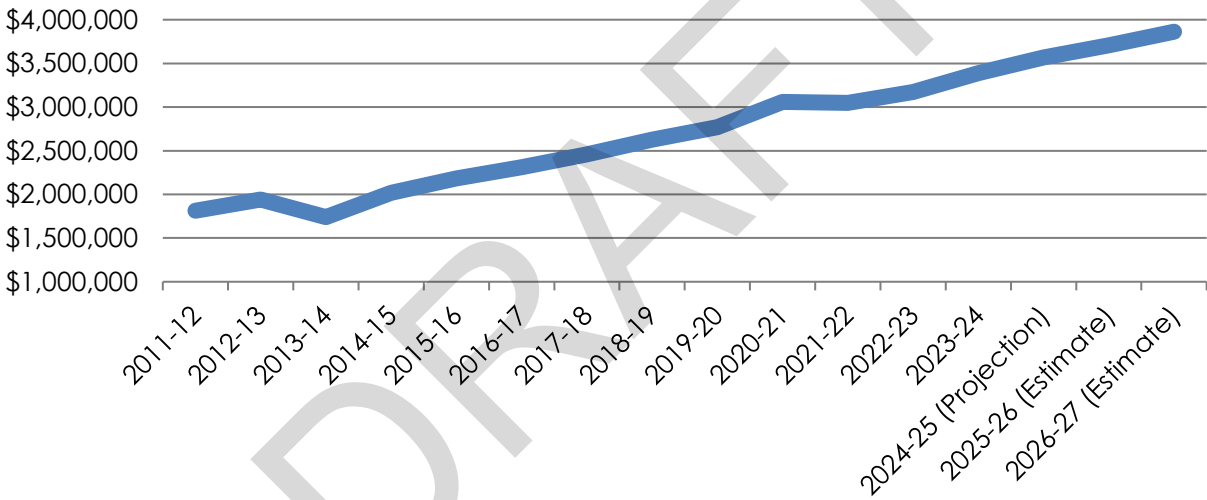
¹ Representative Tax Rate Area 32010, redevelopment factors and additional debt service excluded
 Source: Orange County Assessor 2023/24 Annual Tax Increment Tables

Irvine	\$113,130,210,621	5.33%
Laguna Beach	\$21,136,020,584	4.95%
Laguna Hills	\$9,182,889,200	4.34%

In Fiscal Year 2024-25, Laguna Woods had the fourth lowest local assessment roll value in Orange County, ranking above the cities of (from highest to lowest) Los Alamitos, La Palma, and Villa Park.

In Fiscal Year 2024-25, Laguna Woods' percent change of local assessment roll value (5.19%) was lower than both the percent change for all 34 Orange County cities (5.31%) and the percent change for all 34 Orange County cities plus unincorporated areas in Orange County (5.41%).

[Property Tax Revenue – Fiscal Years 2011-12 through 2026-27]



Budget Estimate (Fiscal Year 2025-26)	Percent Change from Projected Year-End Receipts (Fiscal Year 2024-25)	Budget Estimate (Fiscal Year 2026-27)	Percent Change from Projected Year-End Receipts (Fiscal Year 2025-26)
\$3,705,800	3.9%	\$3,862,400	4.2%

Summary of Significant Trends and Observations

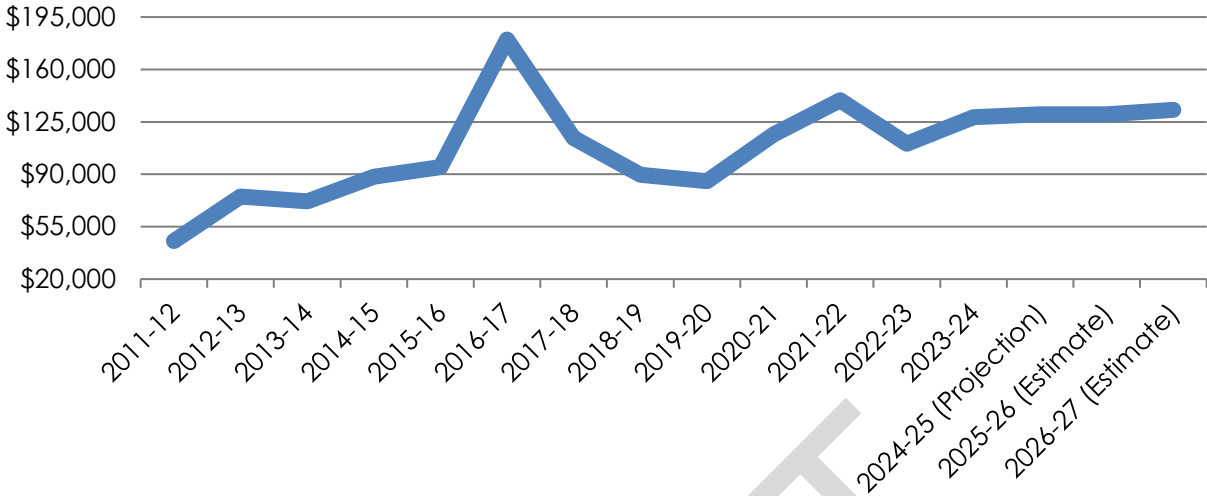
- As required by City Administrative Policy 2.9, property tax revenue was projected and estimated after considering economic forecasts and data from multiple sources, including independent analysis by HdL Coren & Cone.

- Property tax revenue is the City's largest single source of revenue and now accounts for approximately 40% of all General Fund revenue. With the exception of a minor decrease in Fiscal Year 2021-22 (\$9,795 from Fiscal Year 2020-21), property tax revenue has grown steadily each year since Fiscal Year 2013-14. For fiscal years 2025-26 and 2026-27, that trend is expected to continue.
- Increases in estimated property tax revenue are due, primarily, to two factors: growth in home sale prices and anticipated increases in the consumer price index used to calculate assessed property valuations. Other factors, to a lesser degree, include the value of new construction and recapture of assessed property valuations that were temporarily reduced pursuant to Proposition 8's (1978) tax relief program.
- Actual changes in property ownership account for just over half of the overall increase in estimated property tax revenue for both fiscal years 2025-26 and 2026-27. The actual increase due to changes in property ownership for Fiscal Year 2025-26 is 2.1% and is estimated at the same for Fiscal Year 2026-27. Those estimates are based on the historical average rate of property turnover and resulting property value increases.
- For Fiscal Year 2025-26, just under half of the overall increase in estimated property tax revenue is due to the actual increases in the consumer price index used to increase assessed property valuations. The maximum annual adjustment is 2.0% under Proposition 13 (1978) and the actual increase for Fiscal Year 2025-26 is 2.0%. The estimated increase for Fiscal Year 2026-27 is also 2.0%.
- Were it to occur, the potential future housing construction envisioned by the State of California's Regional Housing Needs Assessment ("RHNA") process would result in an expanded property tax base and increased property tax revenue. The City's 6th Cycle Housing Element provides for the construction of 1,196 new housing units which, if constructed, would represent an 8.9% increase in the local housing stock. New housing units would be assessed at current market values.

Property Transfer Tax Revenue

Property transfer tax is a tax on the recordation of documents transferring ownership of land or real property. Property transfer tax is established by cities and counties and is collected by the County of Orange at a rate of \$1.10 per \$1,000 of the assessed value of the real estate being transferred. The City and the County of Orange each receive 50% of property transfer tax proceeds.

[Property Transfer Tax Revenue – Fiscal Years 2011-12 through 2026-27]



Budget Estimate (Fiscal Year 2025-26)	Percent Change from Projected Year-End Receipts (Fiscal Year 2024-25)	Budget Estimate (Fiscal Year 2026-27)	Percent Change from Projected Year-End Receipts (Fiscal Year 2025-26)
\$130,000	0.0%	\$133,100	2.4%

Summary of Significant Trends and Observations

- Property transfer tax revenue is difficult to estimate, as it is only collected during the transfer of land and real property, neither of which the City typically has advance notice. Property transfer tax revenue has leveled off in the past two fiscal years. For Fiscal Year 2025-26, property transfer tax revenue is estimated at the same level as Fiscal Year 2024-25. For Fiscal Year 2026-27, the prior year’s estimate is increased by a Consumer Price Index, All Urban Consumers (CPI-U) projection based on information obtained from the Congressional Budget Office².
- Revenue in Fiscal Year 2016-17 was higher than typical as a result of ownership transfers of two assisted living facilities.

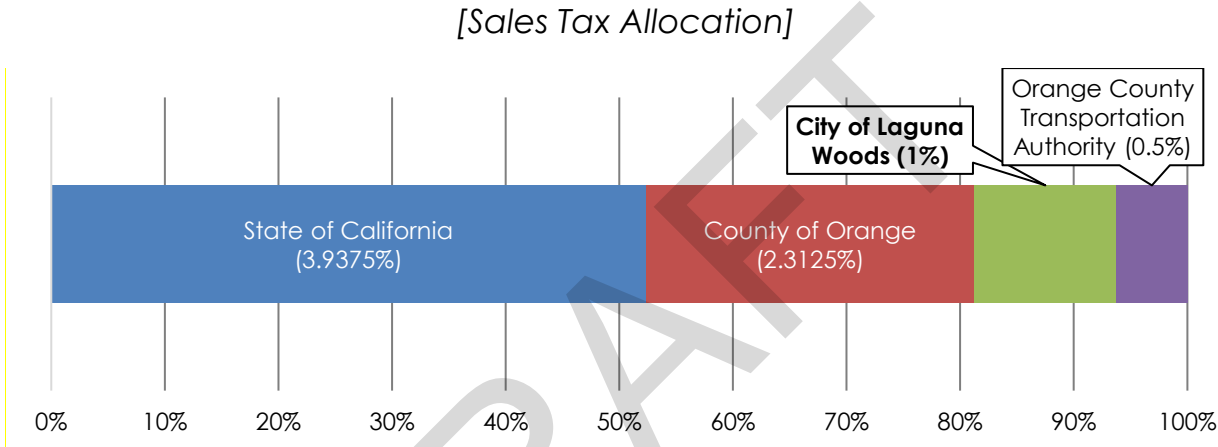
Sales Tax Revenue

Sales tax is a tax on the total retail price of certain types of tangible personal property, as well as on the use or storage of certain other types of property.

² Congressional Budget Office, The Budget and Economic Outlook: 2025 to 2035, January 2025.

Sales tax rates are established by a combination of state law and voter-approved ballot measures. The California Department of Tax and Fee Administration collects sales tax from retailers and businesses and distributes a portion of the proceeds to the City.

Of the 7.75% local sales tax rate, the City directly receives only 1% of tax proceeds. The City also receives a portion of the half-cent sales tax collected by the Orange County Transportation Authority pursuant to voter-approved Measure M2 (OC Go) (2006), which is separately accounted for in the Special Revenue Funds section of this budget. The majority of sales tax proceeds are distributed to the State of California and the County of Orange.



[Surrounding Cities Sales Tax Rates and Per Capita Revenue – Calendar Year 2024³]

City	Sales Tax Rate	Per Capita Sales Tax Revenue for Calendar Year 2024
Laguna Woods	7.75%	\$71
Aliso Viejo	7.75%	\$192
Irvine	7.75%	\$309
Laguna Beach	7.75%	\$301
Laguna Hills	7.75%	\$204

In 2024, Laguna Woods ranked 488 of 540 cities statewide, and 33 of 34 cities in Orange County, for per capita sales tax revenue. Within Orange County, only the City of Villa Park had less per capita sales tax revenue (\$52).

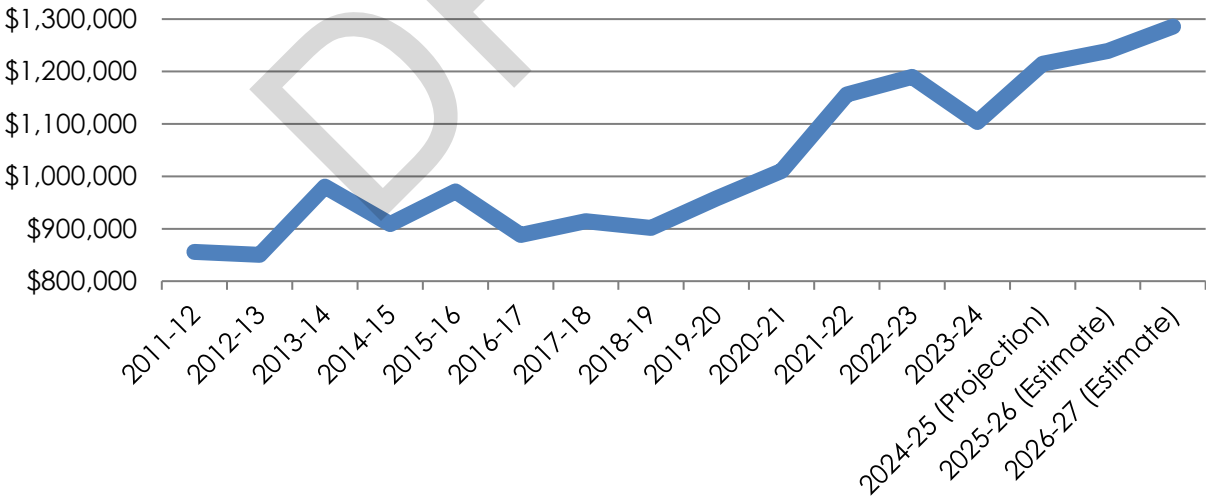
³ Sales Tax Per Capita (Point of Sale (1%) & County/State Pools), Calendar Year 2024, Hinderliter, de Llamas & Associates. Based on information from the California Department of Tax and Fee Administration.

[Top 25 Sales Tax Producers – Calendar Year 2024⁴]

Top 25 Sales Tax Producers for Calendar Year 2024	
19 Restaurant & Lounge	McCormick & Son Mortuaries
Adapt 2 It	Mobil
Aldi	Mother's Market & Kitchen
Arco	Moulton Parkway Auto Spa
Artist Tree	Olive Garden
Cart Mart	Pizza Guys
Charminar Lw	PrestineHydro
CVS Pharmacy	Rite Aid
Dollar Tree	Sabrosada
Flowerful	Saddleback Golf Cars
Home Depot	Starbucks (all three locations)
Laguna Cafe and Spirits	Stater Bros.
Tomo Sushi	

Note: The top 25 sales tax producers are presented in alphabetical order to comply with the confidentiality requirements set forth in state law. State law prohibits the City from presenting "top" sales tax producers in groups of less than 25, ranking sales tax producers either overall or within groups, or disclosing the amounts of sales tax paid by individual sales tax producers.

[Sales Tax Revenue – Fiscal Years 2011-12 through 2026-27]



⁴ Top 75 Sales Tax Producers Rank Comparison – Calendar 2024, Hinderliter, de Llamas & Associates. Based on information from the California Department of Tax and Fee Administration. Adjusted for economic data.

Budget Estimate (Fiscal Year 2025-26)	Percent Change from Projected Year-End Receipts (Fiscal Year 2024-25)	Budget Estimate (Fiscal Year 2026-27)	Percent Change from Projected Year-End Receipts (Fiscal Year 2025-26)
\$1,239,000	2.0%	\$1,285,800	3.8%

Summary of Significant Trends and Observations

- As required by City Administrative Policy 2.9, sales tax revenue was projected and estimated after considering economic forecasts and data from multiple sources, including independent analysis by Hinderliter de Llamas and Associates (“HdL”). HdL’s analysis identified economic uncertainty, inflation, the timing and frequency of Federal Reserve interest rate reductions, higher consumer debt, and lower household discretionary spending as broad economic factors contributing to sales tax performance in fiscal years 2025-26 and 2026-27. For more information, please refer to HdL’s California Consensus Forecast based on fourth quarter 2024 data (www.hdlcompanies.com/resources/webinar/california-consensus-forecast-4q-2024-data).
- The City’s sales tax base continues to be limited in size and lacking in diversity with the top 25 sales tax producing businesses accounting for approximately 96% of total sales tax revenue, and the top five sales tax producing businesses accounting for 63% of total sales tax revenue, in the 2024 calendar year. This dependance on a small number of sales tax producers means that the City is particularly vulnerable to changes in local economic conditions.

[Sales Tax Generated by Top Producers – Calendar Years 2022-2024]

Portion of Total Sales Tax Revenue Generated	Calendar Year 2022 ⁵	Calendar Year 2023 ⁶	Calendar Year 2024 ⁷
Top 25 Sales Tax Producers	96%	96%	96%
Top 5 Sales Tax Producers	57%	60%	63%

⁵ Top 100 Sales Tax Producers 4Q of 2022, Hinderliter, de Llamas & Associates. Based on information from the California Department of Tax and Fee Administration. Adjusted for economic data.

⁶ Top 100 Sales Tax Producers 4Q of 2023, Hinderliter, de Llamas & Associates. Based on information from the California Department of Tax and Fee Administration. Adjusted for economic data.

⁷ Top 100 Sales Tax Producers 4Q of 2024, Hinderliter, de Llamas & Associates. Based on information from the California Department of Tax and Fee Administration. Adjusted for economic data.

- Sales tax revenue estimates for fiscal years 2025-26 and 2026-27 take into account the bankruptcy-related closure of Rite Aid (expected in the second quarter of 2025), the temporary closure of Mobil to expand the existing convenience store and make other improvements (expected in the third and fourth quarters of 2025), the future opening of a new Shell on the former Moulton Parkway Auto Spa property (expected in the fourth quarter of 2025), and growth in cannabis-related sales tax revenue (the City receives both sales tax and cannabis business tax revenue).
- Were it to occur, the potential future housing construction envisioned by the State of California's Regional Housing Needs Assessment ("RHNA") process could result in a reduced sales tax base and decreased sales tax revenue. Three of the 17 potential housing sites contain a total of four of the top 25 sales tax producers. Such a decrease would likely be at least partially offset by increased property tax revenue.

Cannabis Business Tax

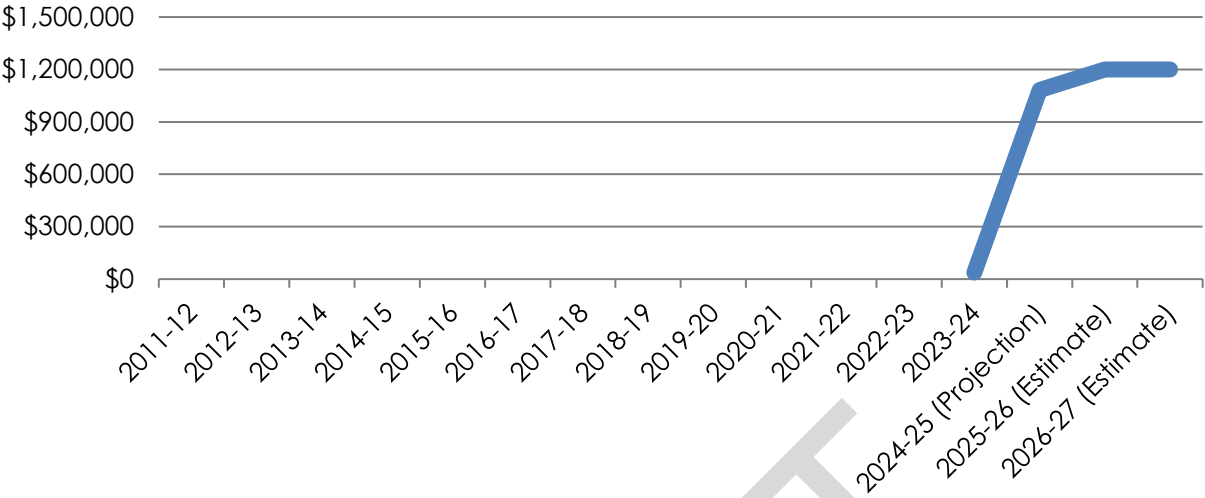
On November 8, 2022, Laguna Woods voters approved Measure T ("City of Laguna Woods Cannabis Business Tax Ordinance"), which established a tax on cannabis businesses conducting business from a fixed location in Laguna Woods. Measure T is codified in Laguna Woods Municipal Code Chapter 3.18.

On August 16, 2023, City Council adopted Ordinance No. 23-01, which set the tax rate for cannabis businesses holding a Type 10 (storefront retailer) license from the California Department of Cannabis Control, or successor agency, at the higher of the two following tax rates:

- A minimum tax rate of 10% of gross receipts received or generated for each monthly reporting period; or
- \$35.00 per square foot of floor area (annual tax rate) prorated monthly to 1/12 of the annual tax rate amount.

With the exception of storefront retailers, all other types of cannabis businesses are currently prohibited. The cannabis business tax would apply to other types of cannabis businesses should the City Council decide to permit them in the future including, but not limited to, commercial cultivation, testing laboratories, manufacturing, distribution, non-storefront retail, and events.

[Cannabis Business Tax Revenue – Fiscal Years 2011-12 through 2062-27]



Budget Estimate (Fiscal Year 2025-26)	Percent Change from Projected Year-End Receipts (Fiscal Year 2024-25)	Budget Estimate (Fiscal Year 2026-27)	Percent Change from Projected Year-End Receipts (Fiscal Year 2025-26)
\$1,200,000	10.8%	\$1,200,000	0.0%

Summary of Significant Trends and Observations

- City Ordinance No. 23-01, which established a regulatory framework to issue commercial cannabis permits, took effect on September 15, 2023. The first cannabis storefront retailer opened on May 31, 2024.
- Cannabis business tax revenue has tended to increase month-to-month for the first 11 months collected. Revenue is estimated conservatively for fiscal years 2025-26 and 2026-27 due to a lack of historical data.

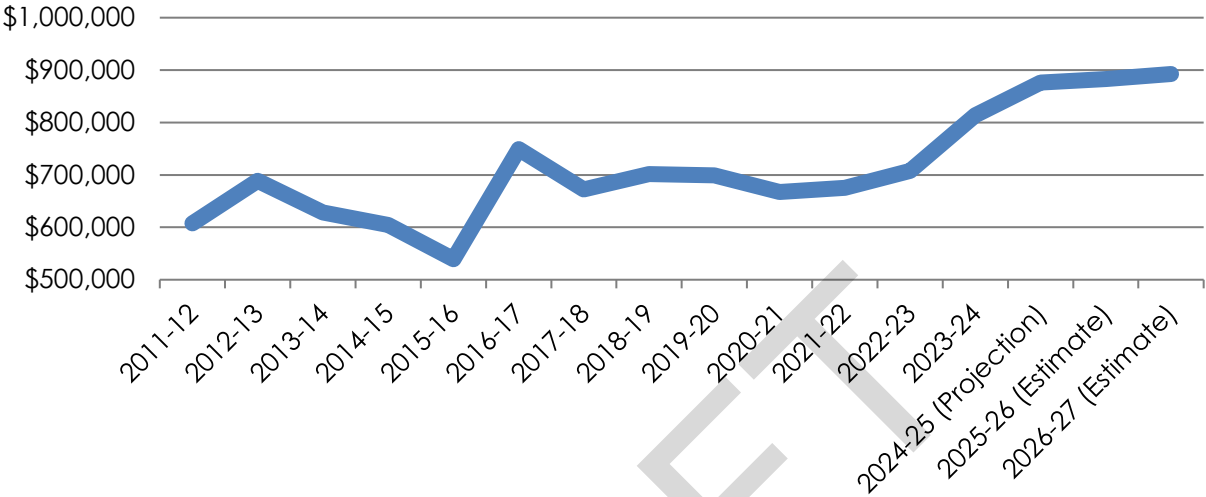
Franchise Fees Revenue

Franchise fees are collected by the City from the following entities:

- Clear Channel Outdoor (advertising)
- Cox Communications (cable television)
- CR&R Incorporated (solid waste)
- Golden Rain Foundation of Laguna Woods (cable television)

- Southern California Edison (electric)
- SoCalGas (gas)

[Franchise Fees Revenue – Fiscal Years 2011-12 through 2062-27]



Budget Estimate (Fiscal Year 2025-26)	Percent Change from Projected Year-End Receipts (Fiscal Year 2024-25)	Budget Estimate (Fiscal Year 2026-27)	Percent Change from Projected Year-End Receipts (Fiscal Year 2025-26)
\$883,200	0.8%	\$892,500	1.1%

Summary of Significant Trends and Observations

- Due to consumer rate increases, franchise fees revenue from Southern California Edison and Southern California Gas is expected to increase modestly during fiscal years 2025-26 and 2026-27.
- Cable television franchise fee revenue (Cox Communications and the Golden Rain Foundation of Laguna Woods) is expected to decline. As television viewing increasingly occurs via online streaming platforms, the number of cable television subscribers decreases, resulting in reduced subscriber fees and advertising receipts, which negatively affects cable television franchise fee revenue. Cable television franchise fee revenue is \$366,000, or 41.4%, of the Fiscal Year 2025-26 estimate.
- Solid waste franchise fee revenue (CR&R Incorporated) is expected to increase slower than in fiscal years past due to the completion of a four-year phasing of rate increases that began in Calendar Year 2022 and

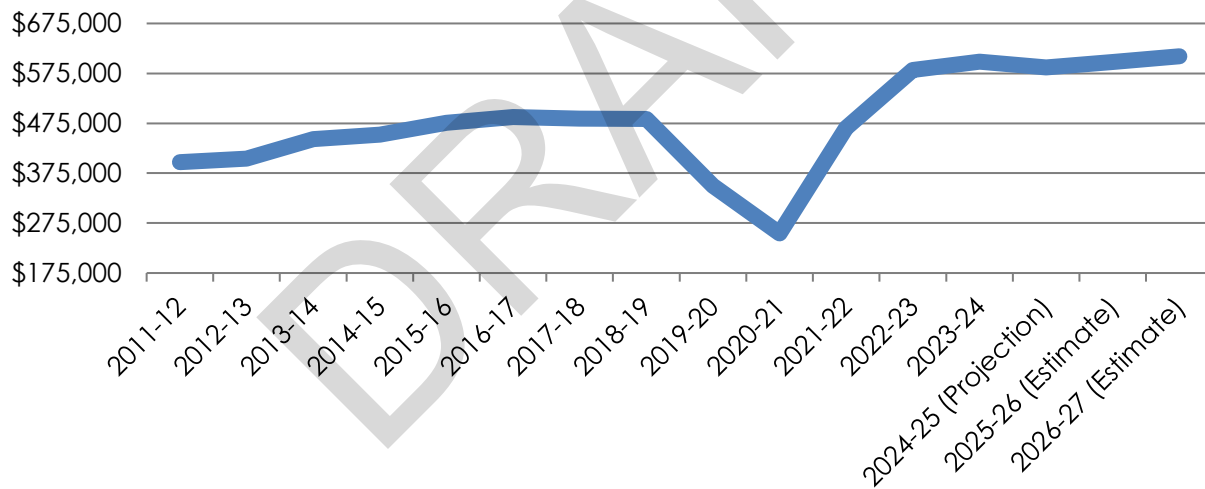
ended in Calendar Year 2025. Beginning in Calendar Year 2026, solid waste franchise fee revenue is expected to increase only by consumer price index rate increases capped at 5% per calendar year.

- Bus shelter franchise fee revenue (Clear Channel Outdoor) is fixed at a flat rate of \$40,000 through the end of the existing franchise agreement on December 31, 2027. It is assumed that the franchise agreement will not be renewed or replaced and, as a result, fiscal years 2025-26 and 2026-27 will be the final fiscal years with the current level of annual bus shelter franchise fee revenue.

Transient Occupancy Tax Revenue

Transient occupancy tax is levied at a rate of 10% of the rent charged for most hotel stays and short-term rentals. Transient occupancy tax is collected by the operators of hotels and short-term rentals, and then paid to the City.

[Transient Occupancy Tax Revenue – Fiscal Years 2011-12 through 2026-27]



Budget Estimate (Fiscal Year 2025-26)	Percent Change from Projected Year-End Receipts (Fiscal Year 2024-25)	Budget Estimate (Fiscal Year 2026-27)	Percent Change from Projected Year-End Receipts (Fiscal Year 2025-26)
\$597,900	1.8%	\$609,200	1.9%

Summary of Significant Trends and Observations

- Transient occupancy tax revenue is projected to decrease in Fiscal Year

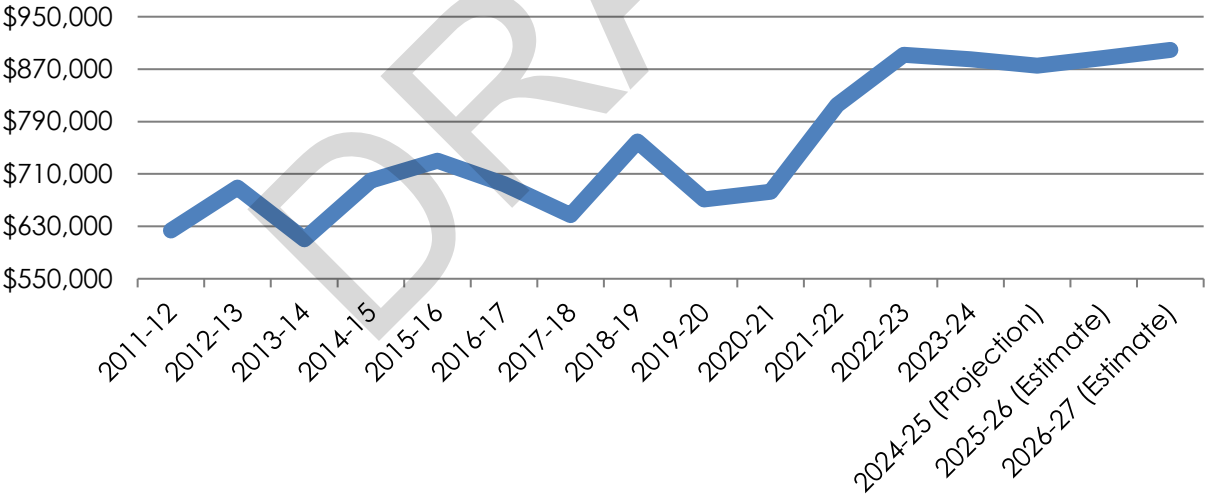
2024-25 following two fiscal years of stronger performance. Revenue is estimated conservatively for fiscal years 2025-26 and 2026-27 at less than projected consumer price index increases.

- Transient occupancy tax revenue declined dramatically in fiscal years 2019-20 and 2020-21 due, in large part, to the COVID-19 pandemic.
- Transient occupancy tax revenue is expected to increase in connection with higher than normal demand during the 2028 Summer Olympics (July 14-30, 2028). That increase would be realized in Fiscal Year 2028-29.
- The City’s transient occupancy tax base continues to be limited in size and largely dependent on a single transient occupancy tax producer.

Development Processing Fees Revenue

Development processing fees are collected by the City in order to recover the City’s reasonable costs of providing building, planning, encroachment, and grading services.

*[Development Processing Fees Revenue
– Fiscal Years 2011-12 through 2026-27]*



Budget Estimate (Fiscal Year 2025-26)	Percent Change from Projected Year-End Receipts (Fiscal Year 2024-25)	Budget Estimate (Fiscal Year 2026-27)	Percent Change from Projected Year-End Receipts (Fiscal Year 2025-26)
\$887,000	1.3%	\$899,300	1.4%

Summary of Significant Trends and Observations

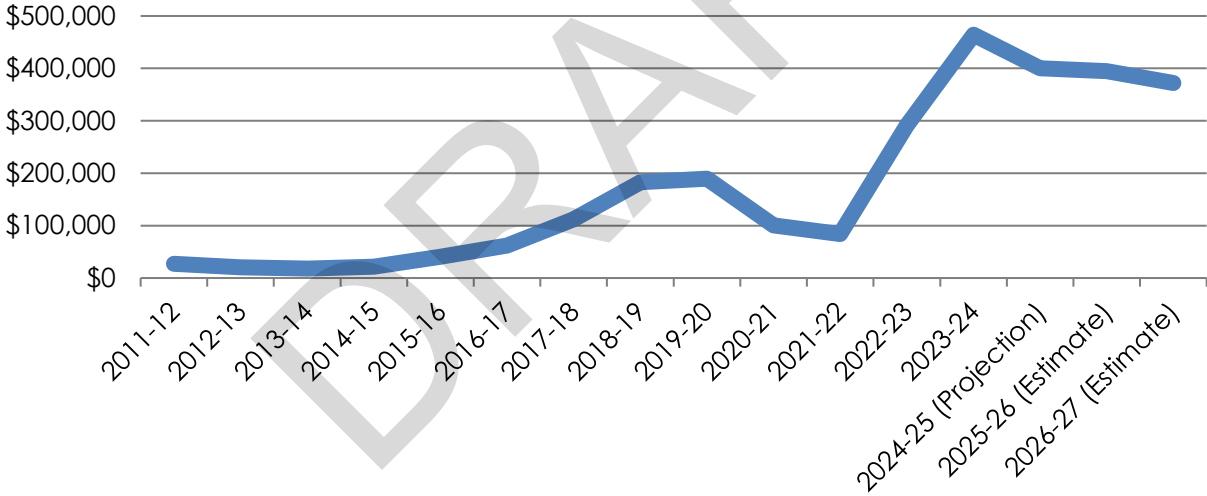
- Development processing fees revenue will continue to cover the City’s reasonable costs of providing services. Since Fiscal Year 2014-15, the City has conducted an annual evaluation of the rationality and adequacy of its fees to cover the reasonable costs of providing services.

Interest Revenue

Interest revenue is comprised of earnings from financial investments made in accordance with the City’s Investment of Financial Assets Policy.

The Investment of Financial Assets Policy is intended to assist the City with the investment of financial assets in a manner that ensures adequate safety and liquidity, while maximizing yield (return) and complying with the requirements of California Government Code Section 53600 et seq.

[Interest Revenue – Fiscal Years 2011-12 through 2026-27]



Budget Estimate (Fiscal Year 2025-26)	Percent Change from Projected Year-End Receipts (Fiscal Year 2024-25)	Budget Estimate (Fiscal Year 2026-27)	Percent Change from Projected Year-End Receipts (Fiscal Year 2025-26)
\$395,000	-1.3%	\$372,000	-5.8%

Summary of Significant Trends and Observations

- Short-term interest rates declined dramatically in fiscal years 2019-20 and

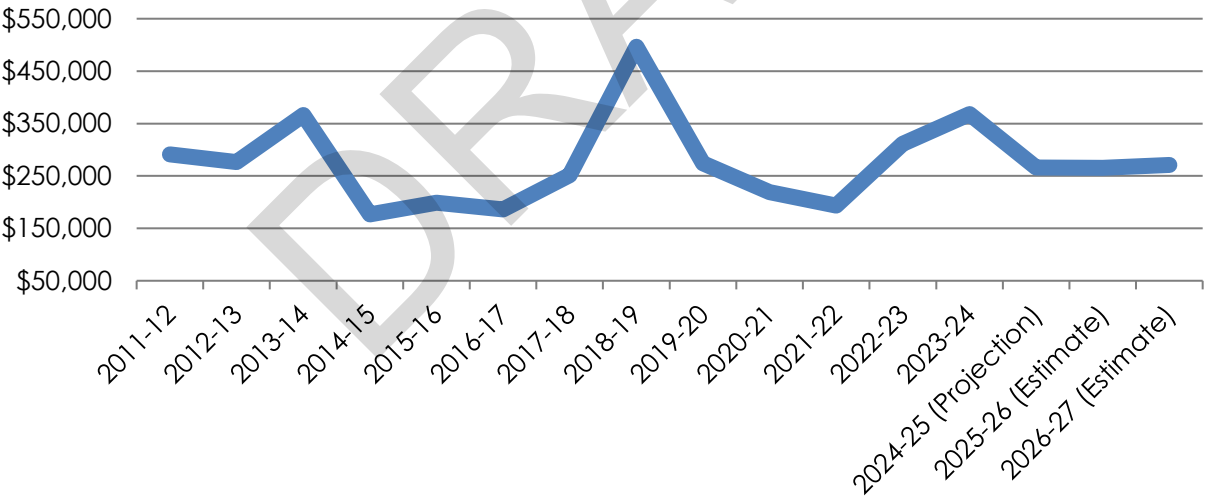
2020-21 due, in large part, to the COVID-19 pandemic. During that time, interest revenue decreased accordingly.

- Interest rates were increased by the Federal Reserve from March 2020 through September 2024 in an attempt to control inflation, and the City’s investable cash balance temporarily increased in fiscal years 2022-23 and 2023-24 due to the receipt of American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds) funds, resulting in significant increases in interest revenue.
- Interest revenue is expected to decline in fiscal years 2025-26 and 2026-27 due to lower interest rates and a smaller investable cash balance following the expenditure of American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds) funds.

Miscellaneous Revenue

Miscellaneous revenue includes revenue collected as a result of agreements not accounted for in other revenue categories, reimbursements, and fines.

[Miscellaneous Revenue – Fiscal Years 2011-12 through 2026-27]



Budget Estimate (Fiscal Year 2025-26)	Percent Change from Projected Year-End Receipts (Fiscal Year 2024-25)	Budget Estimate (Fiscal Year 2026-27)	Percent Change from Projected Year-End Receipts (Fiscal Year 2025-26)
\$265,300	-0.3%	\$270,900	2.1%

Summary of Significant Trends and Observations

- The solid waste handling services franchise agreement that was entered into with CR&R Incorporated effective January 1, 2022 requires the payment of biannual waste and recycling services reimbursements to assist with various City expenses. Those reimbursements are expected to continue to be the largest source of miscellaneous revenue, increasing by consumer price index increases capped at 5% per calendar year. Reimbursements received in Fiscal Year 2024-25 totaled \$186,211.52.
- In Fiscal Year 2018-19, the City received a payment of \$326,471 from the City of Laguna Beach as part of a transfer of the City's California Public Utilities Commission Tariff Rule 20A allocation balance. That payment accounts for the significant increase in miscellaneous revenue in Fiscal Year 2018-19. Smaller payments related to other Rule 20A transfers were received from the City of Newport Beach in fiscal years 2019-20 and 2020-21. On June 3, 2021, the California Public Utilities Commission issued Decision 21-06-013 ("Phase 1 Decision Revising Electric Rule 20 and Enhancing Program Oversight") which, in part, banned most Rule 20A transfers. As a result, no additional Rule 20A revenue is anticipated.

GENERAL FUND SUMMARY – EXPENDITURES

General Fund operating expenditures for Fiscal Year 2025-26 are projected to be \$8,394,328, or 3.5% more than the projection for Fiscal Year 2024-25. In Fiscal Year 2026-27, General Fund operating expenditures are projected to increase to \$8,941,466, which reflects additional expenditures of \$547,138, or 6.5%, over the budget for Fiscal Year 2025-26.

The primary causes of General Fund operating expenditure increases for both fiscal years are modest, inflationary-type increases for most line items, changes in personnel costs, and significant increases for law enforcement services.

An additional \$2,420,000 for Fiscal Year 2025-26 and \$670,000 for Fiscal Year 2026-27 is budgeted to support the following non-operating expenditures and transfers to the Capital Projects Fund:

Fiscal Year 2025-26

- *Non-Operating Expenditures*
 - Automated License Plate Reader Deployment (\$40,000)
 - Building and Planning Records Digitization (\$40,000)
 - Emergency Operations Plan Update (\$50,000)

- General Plan Updates (\$100,000)
 - Information Technology & Cyber Security Account (\$30,000)
 - Objective Design and Development Regulations (\$50,000)
 - Public Safety Grant Program (\$250,000)
- TOTAL: \$560,000

- *Transfers to the Capital Projects Fund*

- City Hall Complex Parking Lot Improvement Project (\$50,000)
 - City Hall Refurbishment and Safety Project: Phase 5 (\$1,600,000)
 - Pavement Management Plan Project (Eastbound Santa Maria Avenue between Santa Vittoria and Moulton Parkway) (\$85,000) – will be reimbursed by the City of Laguna Hills
 - Public Works Warehouse Project (\$50,000)
 - Transit Shelter and Street Furniture Project (\$75,000)
- TOTAL: \$1,860,000

GRAND TOTAL – FISCAL YEAR 2025-26: \$2,420,000

Fiscal Year 2026-27

- *Non-Operating Expenditures*

- Building and Planning Records Digitization (\$40,000)
 - Information Technology & Cyber Security Account (\$30,000)
 - Public Safety Grant Program (\$250,000)
- TOTAL: \$320,000

- *Transfers to the Capital Projects Fund*

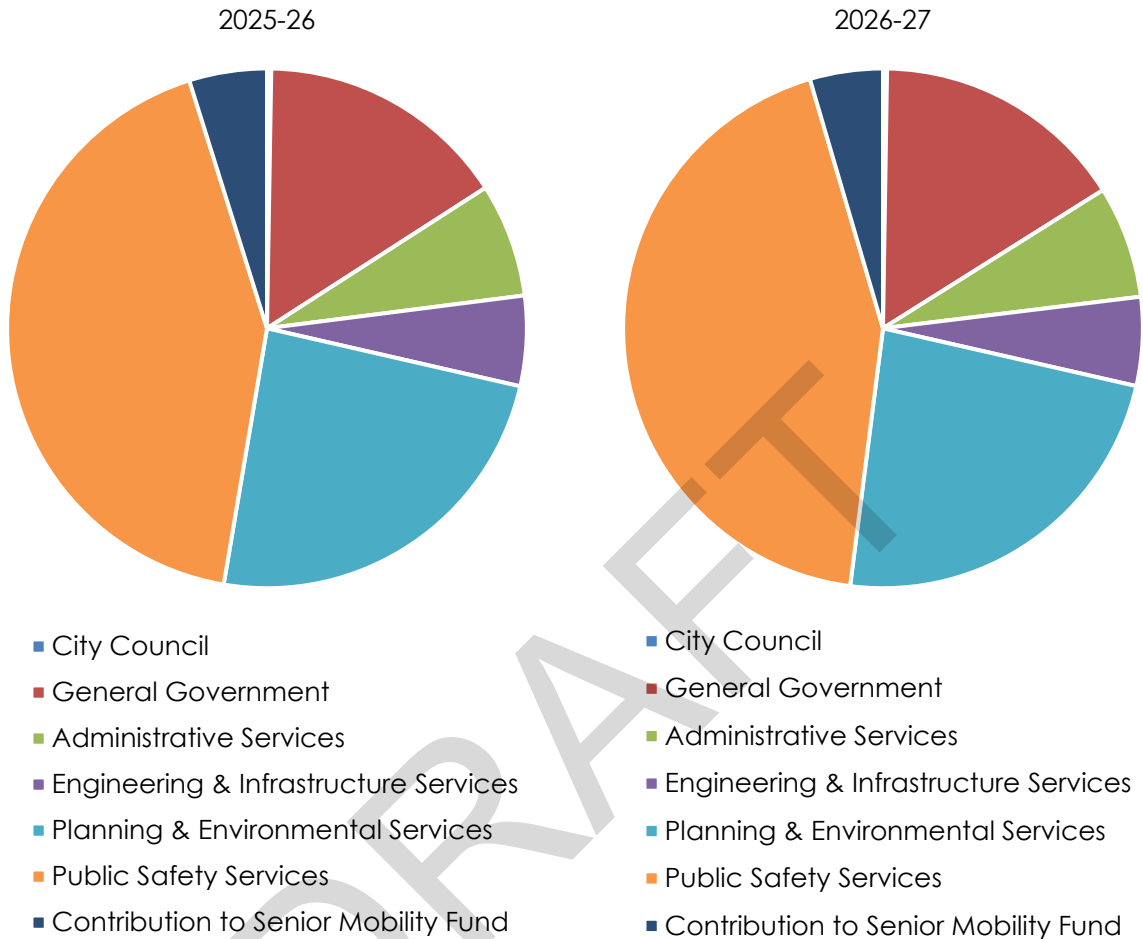
- Transit Shelter and Street Furniture Project (\$350,000)
- TOTAL: \$350,000

GRAND TOTAL – FISCAL YEAR 2026-27: \$670,000

Expected Carryovers

- Unspent appropriations approved prior to July 1, 2025 are expected to be carried over to Fiscal Year 2025-26 for the following purposes, pursuant to Section 2.9.04(10) of City Administrative Policy 2.9:
 - Information Technology & Cyber Security Account

[General Fund Operating Expenditure Projections by Department or Purpose – Fiscal Years 2025-27]



General Fund Department or Purpose	Percent of Adopted Budget Estimate (Fiscal Year 2025-26)	Percent of Adopted Budget Estimate (Fiscal Year 2026-27)
City Council	0.3%	0.3%
General Government	15.6%	15.8%
Administrative Services	7.1%	7.0%
Engineering & Infrastructure Services	5.6%	5.5%
Planning & Environmental Services	24.1%	23.5%
Public Safety Services	42.5%	43.4%
Operating Contribution to Senior Mobility Fund	4.8%	4.5%

Employee Salaries, Benefits, and Taxes

While employee salaries, benefits, and taxes relate to multiple departments within the General Fund, discussion is consolidated in this section for ease of reference. Additional organizational information is included in Chapter 2.0.

Salaries and Benefits

Compensation schedules and benefits are approved by the City Council at duly noticed public meetings. In addition to base salaries, full-time employees generally receive a monthly benefit allowance (which, irrespective of the cost to employees, limits the City's contributions toward medical, dental, and vision coverage), paid time off, paid holidays, and retirement benefits.

During Fiscal Years 2023-25, employee benefits were modified as follows:

- The City provides a monthly benefit allowance to full-time and part-time employees which can be used for health insurance, dental insurance, vision insurance, health flexible spending, dependent care flexible spending, and/or up to \$500 in taxable compensation (taxable compensation is only available to full-time employees hired prior to January 1, 2019). Effective January 1, 2024, the amount of the monthly benefit allowance was increased from \$1,000 to \$1,200 for full-time employees and from \$800 to \$960 for part-time employees. Effective January 1, 2025, the amount of the monthly benefit allowance was increased from \$1,200 to \$1,500 for full-time employees and from \$960 to \$1,200 for part-time employees.
- Prior to January 1, 2024, the City enrolled full-time and part-time employees in an employee assistance program that provides voluntary, confidential assistance to employees in working through various life challenges that may adversely affect job performance, health, and personal well-being. Enrollment costs were paid as a mandatory deduction from each employee's monthly benefit allowance. Effective January 1, 2024, the employee assistance program was extended to limited part-time employees and the City began paying enrollment costs on behalf of all employees.
- Effective, January 1, 2024, Cesar Chavez Day and Juneteenth National Independence Day were added as paid holidays for full-time and part-time employees.
- Effective January 1, 2024, to avoid a single-day workweek preceding the paid Winter Holiday for full-time and part-time employees, the timing of the Winter Holiday was adjusted to specify that when December 24 falls

on a Tuesday, the Winter Holiday will be observed beginning on December 23.

- Effective January 1, 2024, paid bereavement leave and paid court leave were added for full-time and part-time employees
- Effective January 1, 2024, paid time off accrual and use policies for limited part-time employees were modified to comply with California Senate Bill 616 (Gonzalez, Chapter 309, Statutes of 2023).
- Effective January 1, 2024, a second tier of technology allowances was added for employees who are regularly required to use their personal cellular telephone as part of the City's multi-factor authentication and cyber security protocols (\$25 per month).
- Effective July 1, 2025, building employees will be required to work on Martin Luther King, Jr. Day, Cesar Chavez Day, and Juneteenth National Independence Day. All full-time and part-time employees, except for the City Manager, will receive one hour of administrative leave (if exempt) or 1.5 times pay (if non-exempt) for every hour they are required to work on City-observed holidays.
- Effective July 1, 2025, a new educational assistance program will provide all employees who have been employed by the City for at least six months (including the City Manager, but excluding limited part-time employees who are not building employees), with nontaxable financial assistance for tuition, textbooks, and other educational expenses on a reimbursement basis. Maximum reimbursements will range from \$1,050 to \$5,250 per employee/calendar year, based on length of employment.
- Effective July 1, 2025, employees who are temporarily assigned to a higher level job classification for 14 consecutive calendar days or more will receive acting status pay.
- Effective July 1, 2025, new policies will be added regarding the City Manager's ability to grant unpaid leaves of absence to employees.

The most current employee compensation and benefits resolutions and the City Manager Employment Agreement are available at or from City Hall and on the City's website (www.cityoflagunawoods.org > click on "City Council/ Employee Compensation & Benefits" in the footer on any page).

Except as noted, this budget does not contemplate significant changes to the compensation schedule or benefits for non-contract employees, nor to the terms of the City Manager Employment Agreement. It includes the employee

positions identified in Chapter 2.0 and allows for only minimal movement by employees within established compensation ranges.

California Public Employees' Retirement System

Like many local governments in California, the City contracts with the California Public Employees' Retirement System ("CalPERS") to provide defined pension benefits for employees.

Qualified employees hired prior to January 1, 2013, or otherwise eligible pursuant to the Public Employees' Pension Reform Act of 2013 ("PEPRA"), are considered "classic" pension plan members. Classic members are enrolled in a pension plan with a "2% at age 55" retirement formula. Though not required by law, classic members contribute 7% of their annual covered salary to their pension plan.

Qualified employees hired on or after January 1, 2013, and not otherwise eligible for "classic" pension plan enrollment, are considered "PEPRA" pension plan members. PEPRA members are enrolled in a pension plan with a "2% at age 62" retirement formula. PEPRA members contribute a variable percentage of their annual covered salary to their pension plan in an amount calculated in accordance with state law. The PEPRA employee contribution rate is 8.0% for Fiscal Year 2025-26 and may change for Fiscal Year 2026-27.

The City is required to make employer contributions to its pension plans that are based on a variety of assumptions including, but not limited to, rates of return on pooled investments managed by CalPERS. The difference between the sum of the City's accumulated pension plan assets and the total projected cost of earned pension benefits is referred to as "unfunded accrued liability."

Paying Off Unfunded Accrued Liability

City Administrative Policy 2.9 calls for the consideration of lump sum payments to reduce unfunded accrued liability for pension plans at least as frequently as each biennial budget development process. It also establishes a goal of maintaining an at least 80% funded level for all pension plans.

Since May 2017, the City Council has approved periodic lump sum payments to reduce the unfunded accrued liability of its pension plans. Those contributions additionally help to reduce future employer contributions and mitigate potential future impacts of reductions in or variances from CalPERS' discount rate (expected rate of return on pooled investments).

[History of Lump Sum Payments to CalPERS]

Date of City Council Approval	Total Lump Sum Payments (all pension plans)
September 18, 2024	\$96,448
October 18, 2023	\$306,925
October 21, 2020	\$29,970
October 16, 2019	\$101,092
September 26, 2018	\$137,455
May 17, 2017	\$483,218

Note: No lump sum payments were necessary between the lump sum payments approved on October 21, 2020 and October 18, 2023, due to the City's total liability being more than fully funded as a result of investment performance and prior contributions.

This budget does not include any additional lump sum payments. CalPERS' next valuation reports will be released in August 2025, after which the City Council may consider making such payments.

Actuarial Valuations

CalPERS produces an annual valuation report for the City's pension plans based on information available as of June 30 of the preceding year. The valuation reports include the annual required contributions from both the City and its employees for the next fiscal year, a projection of the annual required contributions for the following fiscal year, funding calculations, and related information.

On September 18, 2024, the City Council approved lump sum payments to pay off the total unfunded accrued liability of its pension plans as of the fiscal year ended June 30, 2023. Those lump sum payments have caused the City's pension plans to be fully funded according to the most current actuarial valuations.

The City's expenditure appropriations for employer contributions to CalPERS are based on the information contained in the most current valuation reports. Current and prior valuation reports are available at or from City Hall and on the City's website (www.cityoflagunawoods.org/pension-liabilities).

Prefunding Employer Contributions

On April 7, 2021, the City Council adopted two resolutions (Resolution Nos. 21-

13 and 23-14) that enabled the City's participation in the California Employers' Pension Prefunding Trust ("CEPPT"). The CEPPT is established in the State of California's Treasury for the purpose of allowing eligible public agencies to prefund required pension plan contributions.

Since January 2024, the City Council has approved periodic contributions to the CEPPT to prefund required pension contributions. Those contributions diversify the City's investment portfolio and are invested in a manner intended to generate earnings to offset future lump sum payments to reduce the unfunded accrued liability of the City's pension plans.

[History of Contributions to the CEPPT]

Date of City Council Approval	Total Contribution
December 18, 2024	\$104,490
January 31, 2024	\$163,555

On January 15, 2025, the City Council amended City Administrative Policy 2.9 to establish an initial goal of maintaining a minimum balance in the CEPPT of \$670,000 (the sum of the five most recent lump sum payments made by the City to pay off the entirety of its then-current unfunded accrued liability for CalPERS pension plans) with suggested annual payments equal to 50% of the audited increase in the General Fund fund balance at the end of each fiscal year, beginning with Fiscal Year 2024-25. It is expected that the City Council will consider amending this budget to provide for such payments after each annual audit is completed for fiscal years 2024-25 and 2025-26.

Payroll Taxes – Employment Training Tax

The City is required to pay the State of California's Employment Training Tax, which provides funds to train employees in targeted industries to improve the competitiveness of California businesses. The City pays a rate established by the State, which for calendar year 2025 is 0.1% on the first \$7,000 of earnings. This budget assumes the rate will remain the same in calendar year 2026.

Payroll Taxes – Social Security and Medicare

The City participates in Social Security and Medicare programs, which provide retirement and health benefits to qualified employees beginning as early as age 62. All employees (full-time, part-time, and limited part-time) pay the full employee contribution and the City pays an equivalent employer contribution, which for calendar year 2025 is 6.2% on the first \$176,100 of earnings for Social Security and 1.45% on all earnings for Medicare. Total costs for Social Security

and Medicare are projected to be \$145,700 for Fiscal Year 2025-26 and \$152,328 for Fiscal Year 2026-27.

Payroll Taxes – State Unemployment Insurance

The City participates in the State of California's Unemployment Insurance program, which provides temporary financial assistance to qualified persons who have separated from employment. The City pays a rate established by the State, which for calendar year 2025 is 1.5% on the first \$7,000 of earnings. This budget assumes the rate will remain the same in calendar year 2026.

Other-Post Employment Benefits (Retiree Medical)

As a member of the CalPERS health insurance program, the City is statutorily required to offset a portion of the cost of CalPERS health insurance premiums for qualified retired employees ("other post-employment benefits" or "OPEB") at a minimum rate that is adjusted annually. Rates are established by state law with the monthly cost for calendar year 2025 totaling \$158 per qualified retired employee. Retired employees pay the remainder of their premium costs.

In Fiscal Year 2015-16, the City established an irrevocable OPEB Trust Fund to prefund OPEB liabilities. The OPEB Trust Fund was established with an initial prefunding level equal to 80% of the then-current unfunded liability (\$60,511). While many employers use a "pay-as-you-go" formula to minimally fund OPEB liabilities, the establishment of an interest-bearing OPEB trust fund allows the City to proactively manage future costs and reduce unfunded liabilities.

An actuarial valuation completed in May 2018 calculated the City's unfunded OPEB liability at \$46,631 as of June 30, 2017. In June 2018, the City made a supplemental contribution to the OPEB Trust Fund in the amount of \$23,812 to maintain a prefunding level equal to 80% of the projected benefits.

An actuarial valuation completed in June 2020 calculated the City's unfunded OPEB liability at \$51,013 as of June 30, 2019. In June 2020, the City made a supplemental contribution to the OPEB Trust Fund in the amount of \$19,529 to maintain a prefunding level equal to 80% of the projected benefits.

An actuarial valuation completed in June 2022 calculated that the City had more than fully funded its OPEB liability and had a net asset of \$243 as of June 30, 2021. The OPEB liability was fully funded through the OPEB Trust Fund.

An actuarial valuation completed in July 2024 calculated the City's unfunded OPEB liability at \$7,450 as of June 30, 2023. The OPEB liability is 94.6% funded through the OPEB Trust Fund according to the most current actuarial valuation.

This budget does not include any additional contributions to the OPEB Trust Fund. The next actuarial study will be completed in Fiscal Year 2025-26, after which the City Council may consider making such contributions.

Law Enforcement Retirement and Other Post-Employment Benefits

Agreements for law enforcement services with the County of Orange include certain employee retirement and OPEB-related expenses. While the City is not responsible for the County of Orange's long-term retirement or OPEB liabilities, changes in the County of Orange's contribution rates and actuarial valuations for the Orange County Employees Retirement System ("OCERS") create a year-to-year budgetary risk exposure for the City. While retirement and OPEB-related expenses have a material and generally upward impact on the City's costs, the City does not have a vote in either the County of Orange's or OCERS' decision-making. The City's ability to project future law enforcement costs is further limited as the County of Orange does not provide long-term projections that separately identify pension costs with amortized unfunded liabilities.

GENERAL FUND EXPENDITURES BY DEPARTMENT

For additional information on the role, responsibilities, and staffing for each City department, please refer to Chapter 2.0.

City Council Department

Notes and Notable Changes from Prior Years

- Monthly compensation reflects current elections by councilmembers. Compensation is fixed at \$300 per month, but may be waived at the discretion of each councilmember.
- No budget is provided for councilmember air travel.
- This budget includes lodging costs for all councilmembers to attend the California Joint Powers Insurance Authority's Annual Risk Management Educational Forum each fiscal year.
- Funds are included for councilmembers to attend the:
 - League of California Cities' Annual Conference and Expo
 - League of California Cities' Orange County Division meetings
 - Orange County Fire Authority's Best & Bravest Dinner
 - Orange County Sheriff's Department's Medal of Valor Luncheon

A contingency is also included with the assumption that there may be

additional City Council travel, conference, and meeting costs.

General Government Department

Notes and Notable Changes from Prior Years

- Insurance costs vary from year to year based on actuarial studies of the California Joint Powers Insurance Authority's claims experience. Funding requirements are allocated to each member of the insurance pool using loss experience and payroll, relative to other members. Insurance costs include policies for crime, liability, pollution legal liability, property, and workers' compensation. In Fiscal Year 2025-26, insurance costs include a relatively large pool-wide increase in the primary liability program due to a combination of factors such as social inflation driving up the cost of settlements and jury awards, and increases in excess and reinsurance premiums. The Fiscal Year 2026-27 budget assumes continued increases.
- Funds are included for the City's annual dues for the:
 - League of California Cities
 - Orange County Council of Governments
 - Orange County Local Agency Formation Commission
 - Southern California Association of Governments
- Funds are included for staff memberships in professional organizations, including the:
 - California Municipal Clerks Association (City Clerk)
 - California Municipal Treasurers Association (City Manager)
 - Orange County City Manager Association (City Manager)
- Memberships and dues budgets for Administrative Services Department and Planning & Environmental Services Department staff have been moved to new accounts in those departments.
- Mileage and parking budgets for Administrative Services Department, Engineering & Infrastructure Services Department, and Planning & Environmental Services Department staff have been moved to new accounts in those departments.
- This budget includes lodging costs for the City Manager to attend the California Joint Powers Insurance Authority's Annual Risk Management Educational Forum in Fiscal Year 2026-27. The City Manager and other staff plan to commute to and from the Annual Risk Management Educational Forum in Fiscal Year 2025-26.

- Funds are included for City Manager's Office and City Clerk's Office staff to attend meetings and conferences associated with memberships in professional organizations, as well as:
 - League of California Cities' webinars
 - League of California Cities' Orange County Division meetings
 - Orange County Fire Authority's Best & Bravest Dinner
 - Orange County Sheriff's Department's Medal of Valor Luncheon

A contingency is also included with the assumption that there may be additional, as yet unknown, staff travel, conference, and meeting costs.

- Travel, conferences, and meetings budgets for Administrative Services Department, Engineering & Infrastructure Services Department, and Planning & Environmental Services Department staff have been moved to new accounts in those departments.
- Funds are included for the General Municipal Election on November 7, 2028 (assumption is City Council election only; no local ballot measures).
- Budgets for janitorial and maintenance services include both City Hall and the Public Library Building (City Hall and the Public Library Building are collectively referred to as the "City Hall Complex"). As required by the City's public library lease agreement with the County of Orange, the County of Orange will reimburse the City for janitorial services and supplies provided for the public library and in connection with the County of Orange's use of the outdoor activity room. Reimbursement revenue is accounted for as General Fund miscellaneous revenue.
- The website services budget has been moved from the Administrative Services Department to the General Government Department.
- This budget anticipates increases in costs associated with applicable agreements scheduled for competitive procurement in fiscal years 2025-27 (please refer to Chapter 7.0).

Administrative Services Department

Notes and Notable Changes from Prior Years

- New accounts have been added to create department-specific budgets for the following, which were previously accounted for in the General Government Department: Membership and dues; mileage and parking; and, travel, conferences, and meetings.
- Funds are included for staff memberships in professional organizations,

including the:

- California Municipal Treasurers Association (Administrative Services Director/City Treasurer)
- California Society of Municipal Finance Officers (Administrative Services Director/City Treasurer and Accountant)
- Government Finance Officers Association (Administrative Services Director/City Treasurer and Accountant)
- The website services budget has been moved to the General Government Department.
- This budget anticipates increases in costs associated with applicable agreements scheduled for competitive procurement in fiscal years 2025-27 (please refer to Chapter 7.0).

Engineering & Infrastructure Services Department

Notes and Notable Changes from Prior Years

- Funds are included to provide for as-needed engineering services that are not transportation-related. Most transportation-related engineering services costs are budgeted in special revenue funds.
- The City is required to expend at least \$104,578 in Fiscal Year 2025-26 and \$104,578 in Fiscal 2026-27 from its General Fund for transportation-related purposes in order to be eligible to receive funds from Orange County's Measure M2 (OC Go) one-half cent transportation-related sales tax. This requirement is referred to as "maintenance of effort" or "MOE."
 - The M2 MOE budget is slightly higher than the MOE requirement amount to allow for fluctuations in costs and to provide a buffer in the event the City and Orange County Transportation Authority (in its role as Measure M2 administrator) differ as to cost eligibility.
 - The MOE requirement amount may increase on July 1, 2029 and every three years thereafter based on the California Department of Transportation's Construction Cost Index for the preceding three calendar years, provided that the Construction Cost Index-based increase cannot exceed the City's General Fund revenue growth rate during the update period.
- This budget anticipates increases in costs associated with applicable agreements scheduled for competitive procurement in fiscal years 2025-27 (please refer to Chapter 7.0).

Planning & Environmental Services Department

Notes and Notable Changes from Prior Years

- This budget includes the “in-sourcing” of building and code enforcement functions that were formerly performed by consultants and the addition of a new Planning & Environmental Services Director position to manage and provide oversight for those and other functions. Those organizational changes account for the significant decreases in the building services and code enforcement services budgets, as well as the significant increases in the compensation and benefits budgets.
- Building plan review and other building-related contract services have been shifted from the building services account to a new building services, contract services account.
- A new building services, supplies/other account has been added.
- A new fleet services account has been added with a budget for costs associated with the four 2025 Chevrolet Equinox EVs that have been purchased for use by building inspectors and other department staff. The fleet services budget includes maintenance, monitoring, and washing costs. Charging costs will be accounted for in the Mobile Source Reduction Fund for the first three years. Charging costs will become General Fund expenses in May 2028 (Fiscal Year 2027-28).
- The City transitioned from a primarily paper-based to electronic building permitting system on November 18, 2019. The electronic system requires ongoing software and software implementation services that are funded in this budget. Those costs are also considered in the annual *Building, Planning, Encroachment, and Grading Permit Fee Study*.
- Funds are included to provide for as-needed planning services that are not related to reimbursable projects, including implementation of the General Plan Housing Element, annual compliance reviews of San Sebastian Apartment’s affordable housing program, and monitoring of the Orange County Transportation Authority’s Interstate 5/El Toro Road Interchange Project and other external development projects with the potential to impact Laguna Woods.
- This budget includes funding for an agreement approved by the City Council on December 21, 2022 for the procurement of mulch from the Golden Rain Foundation of Laguna Woods in connection with California Senate Bill 1383 (Lara, Chapter 395, Statutes of 2016). The cost of the agreement is \$10,890 for Fiscal Year 2025-26 and \$10,890 for Fiscal Year 2026-27, for a total of \$21,780 payable to the Golden Rain Foundation of

Laguna Woods from this budget. The Fiscal Year 2025-26 payment is accounted for in the State of California Grants Fund.

- Water quality (stormwater) costs continue to increase, with most of the increase attributable to activities required to comply with orders related to the State Water Resources Control Board's Statewide Water Quality Control Plans for Trash, as well as pending reissuance of National Pollutant Discharge Elimination System ("NPDES") permits and continued implementation of the South Orange County Watershed Management Area's Water Quality Improvement Plan.
- New accounts have been added to create department-specific budgets for the following, which were previously accounted for in the General Government Department: Membership and dues; mileage and parking; and, travel, conferences, and meetings.
- Funds are included for staff memberships in professional organizations, including the:
 - American Planning Association (Planning & Environmental Services Director and Development Manager)
 - California Association of Code Enforcement Officers (Planning & Environmental Services Director, Development Manager, and Code Enforcement Officer)
 - California Building Officials Association (Building Official)
- This budget anticipates increases in costs associated with applicable agreements scheduled for competitive procurement in fiscal years 2025-27 (please refer to Chapter 7.0).

Public Safety Services Department

Notes and Notable Changes from Prior Years

- The current agreement with the City of Laguna Beach for animal control and shelter services will end on June 30, 2026. Service costs are \$124,392 for Fiscal Year 2025-26 and as yet unknown for Fiscal Year 2026-27 (a contingency is included to offset potential future increases in costs).
- The City's agreement with the County of Orange for law enforcement services in Fiscal Year 2025-26 includes an annual cost of \$3,588,995 (an increase of \$206,818, or approximately 6.11%, from Fiscal Year 2024-25; and 42.76% of the Fiscal Year 2025-26 General Fund operating budget).
 - The agreement includes:
 - "Direct Purchase" Positions:

- 1.34 full-time equivalent (“FTE”) Sergeant (shared with Aliso Viejo and Laguna Hills)
- 0.50 FTE Investigator (shared with Aliso Viejo)
- 6.00 FTE Deputy Sheriff II
- *Regional/Shared Positions:*
 - 13.25% of 14.90 FTE positions assigned to traffic, auto theft, directed enforcement, and courts
- Charges for services/supplies, transportation, indirect costs (e.g., overhead), and other additional costs
 - Salaries and benefits are 74.26% (\$2,664,994) of total costs.
- The law enforcement services budget assumes:
 - A funding offset from the State of California's Supplemental Law Enforcement Services Account (“SLESA”) of \$231,600 in each fiscal year. SLESA funds are accounted for in a special revenue fund.
 - A cost savings of one-half of 1% of each fiscal year’s base law enforcement services agreement cost, due to early payment discounts offered by the County of Orange
- The primary cause of increases in law enforcement costs continues to be labor agreements negotiated by the County of Orange and approved by the Orange County Board of Supervisors. Those labor agreements expire in June 2026. Due to the Orange County Board of Supervisors’ past proclivity to approve costly labor agreements without consultation with cities, the law enforcement services budget includes a contingency in each fiscal year to offset potential future increases in costs. No new law enforcement services are assumed or anticipated.

*[Historical Law Enforcement Contract Costs
– Fiscal Years 2020-21 through 2025-26]*

Fiscal Year	Contract Cost (Final Adjusted)	Change from Prior Fiscal Year	Change from Fiscal Year 2020-21	Credit at Fiscal Year End (A)
2025-26	\$3,588,995 (B)	6.11% (\$206,818)	23.72%	TBD
2024-25	\$3,382,177	7.34% (\$231,382)	16.59%	TBD
2023-24	\$3,150,795	-0.01% (-\$407)	8.61%	(\$64,547.23)
2022-23	\$3,151,202	2.69% (\$82,670)	8.63%	(\$232,061.67)
2021-22	\$3,068,532	5.78% (\$167,602)	5.78%	(\$76,631.22) (C)

2020-21	\$2,900,930	-	-	(\$7,906.00)
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- (A) The City does not budget assuming receipt of fiscal year end credits.
- (B) The Fiscal Year 2025-26 contract cost is as of July 1, 2025.
- (C) The Fiscal Year 2021-22 credit includes \$11,739.07 due to the American Rescue Plan Act.

- Funds are included for other law enforcement-related costs paid outside of the law enforcement services agreement, including:
 - 800 MHz Countywide Coordinated Communication System
 - Automated Fingerprint Identification System
 - Automated license plate readers
- Funds are included to continue the emotional and practical support services provided by Trauma Intervention Programs, Inc.

General Fund Operating Contribution to Senior Mobility Fund

Notes and Notable Changes from Prior Years

- This budget includes transfers from the General Fund to the Senior Mobility Fund in the amount of \$406,052 each fiscal year. Those transfers will support the operation of the Senior Mobility Program.

Information Technology & Cyber Security Account

Notes and Notable Changes from Prior Years

- The Information Technology & Cyber Security Account was added in Fiscal Year 2019-20 to address limited-term and extraordinary information technology and cyber security needs. Information Technology & Cyber Security Account expenditures are considered to be non-operating. \$30,000 is budgeted in each fiscal year.

CAPITAL PROJECTS FUND REVENUE

The Capital Projects Fund is used to account for resources that are reserved for capital improvement purposes. All Capital Projects Fund resources come from transfers in from the unassigned General Fund balance.

Capital Projects Fund transfers in from the General Fund for Fiscal Year 2025-26 are estimated to be \$1,860,000, or 129.9% more than year-end projections for Fiscal Year 2024-25. In Fiscal Year 2026-27, Capital Projects Fund transfers in from the General Fund are estimated to be \$350,000, which reflects a decrease of \$1,510,000, or 81.2%, from the Fiscal Year 2025-26 estimate.

Additional funding for capital improvement purposes is budgeted in special revenue funds and discussed separately in Chapter 6.0.

CAPITAL PROJECTS FUND EXPENDITURES

Capital Projects Fund expenditures are considered to be non-operating and projected to be \$1,860,000 for Fiscal Year 2025-26 and \$350,000 for Fiscal Year 2026-27. All expenditures relate to the Capital Improvement Program projects listed below. For additional information, please refer to Chapter 8.0.

Fiscal Year 2025-26

- City Hall Complex Parking Lot Improvement Project (\$50,000)
 - City Hall Refurbishment and Safety Project: Phase 5 (\$1,600,000)
 - Pavement Management Plan Project (Eastbound Santa Maria Avenue between Santa Vittoria and Moulton Parkway) (\$85,000) – will be reimbursed by the City of Laguna Hills
 - Public Works Warehouse Project (\$50,000)
 - Transit Shelter and Street Furniture Project (\$75,000)
- TOTAL: \$1,860,000

Fiscal Year 2026-27

- Transit Shelter and Street Furniture Project (\$350,000)
- TOTAL: \$350,000

Expected Carryovers

- Unspent appropriations approved prior to July 1, 2025 are expected to be carried over to Fiscal Year 2025-26 for the following projects, pursuant to Section 2.9.04(10) of City Administrative Policy 2.9:
 - City Centre Park Enhancement Project
 - City Hall Refurbishment and Safety Project: Phase 4
 - City Hall Refurbishment and Safety Project: Phase 5
 - Paseo De Valencia – Moulton Parkway Confluence Bypass Corridor Project
 - Woods End Wilderness Preserve Trail Drainage and Improvement Project

CITY OF LAGUNA WOODS Fiscal Years 2025-27 Budget & Work Plan Revenue Summary - General Fund									
Line Item	Fiscal Year 2019-20 Actual	Fiscal Year 2020-21 Actual	Fiscal Year 2021-22 Actual	Fiscal Year 2022-23 Actual	Fiscal Year 2023-24 Actual	Fiscal Year 2024-25 Budget	Fiscal Year 2024-25 Projection	Fiscal Year 2025-26 Budget	Fiscal Year 2026-27 Budget
GENERAL FUND GROUP									
General Fund									
Property Tax	2,767,653	3,057,124	3,047,329	3,172,659	3,388,708	3,405,200	3,568,477	3,705,800	3,862,400
Property Transfer Tax	85,478	116,657	139,357	110,361	128,203	114,900	130,000	130,000	133,100
Sales Tax	957,549	1,010,418	1,156,470	1,189,614	1,103,571	1,233,000	1,215,100	1,239,000	1,285,800
Cannabis Business Tax	Collection Began in Fiscal Year 2023-24				37,380	-	1,082,600	1,200,000	1,200,000
Franchise Fees	699,250	667,091	675,108	707,654	813,820	753,100	876,501	883,200	892,500
Transient Occupancy Tax	349,660	254,371	465,867	581,921	598,188	620,000	587,100	597,900	609,200
Development Processing Fees	671,039	682,913	815,005	891,684	885,158	827,400	875,324	887,000	899,300
Interest	189,379	100,503	83,686	290,865	464,254	340,000	400,000	395,000	372,000
Miscellaneous:									
Regular	254,585	188,198	193,651	311,354	368,296	213,800	266,100	265,300	270,900
One-Time Rule 20A Transfer	19,227	30,747	-	-	-	-	-	-	-
TOTAL GENERAL FUND (ALL REVENUE)	5,993,820	6,108,022	6,576,473	7,256,112	7,787,578	7,507,400	9,001,202	9,303,200	9,525,200
Less: One-Time Rule 20A Transfer	(19,227)	(30,747)	-	-	-	-	-	-	-
TOTAL GENERAL FUND (ONGOING REVENUE)	5,974,593	6,077,275	6,576,473	7,256,112	7,787,578	7,507,400	9,001,202	9,303,200	9,525,200
Capital Projects Fund									
Intergovernmental	7,993	-	-	-	-	-	-	-	-
Interest	8,046	7,244	6,391	16,667	31,691	-	69,077	-	-
TOTAL CAPITAL PROJECTS FUND	16,039	7,244	6,391	16,667	31,691	-	69,077	-	-
TOTAL GENERAL FUND GROUP (ALL REVENUE)	6,009,859	6,115,266	6,582,864	7,272,779	7,819,269	7,507,400	9,070,279	9,303,200	9,525,200

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CITY OF LAGUNA WOODS Fiscal Years 2025-27 Budget & Work Plan Expenditures Detail - General Fund									
Line Item	Fiscal Year 2019-20 Actual	Fiscal Year 2020-21 Actual	Fiscal Year 2021-22 Actual	Fiscal Year 2022-23 Actual	Fiscal Year 2023-24 Actual	Fiscal Year 2024-25 Budget	Fiscal Year 2024-25 Projection	Fiscal Year 2025-26 Budget	Fiscal Year 2026-27 Budget
GENERAL FUND									
City Council									
<u>General Expenses</u>									
Mileage and Parking	-	-	-	-	4	500	62	250	250
Travel, Conferences, and Meetings	262	-	-	2,734	2,687	5,130	5,130	6,415	6,665
<u>Compensation</u>									
Monthly Compensation	14,400	13,800	14,400	14,700	14,400	14,400	14,700	14,400	14,400
Payroll Taxes	1,102	1,056	1,106	1,125	1,102	1,102	1,125	1,102	1,102
Total City Council	15,764	14,856	15,506	18,559	18,193	21,132	21,017	22,167	22,417
General Government									
<u>General Expenses</u>									
Community Outreach	728	1,149	786	557	2,919	2,000	3,188	3,129	3,285
SB 2557 Property Tax Admin Fee	-	-	-	1,940	1,979	2,000	2,775	3,000	3,000
Insurance	66,305	68,182	49,011	71,984	71,912	73,855	72,998	85,035	93,858
Legal Services	141,311	79,559	193,287	101,231	179,258	103,971	102,058	125,000	125,000
Meeting Accessibility and Broadcast Services	2,800	3,800	4,600	5,400	15,529	15,250	12,426	15,420	19,405
Memberships and Dues	9,661	8,877	9,727	11,503	12,135	24,190	20,681	20,681	22,048
Mileage and Parking	963	602	1,328	1,969	1,940	500	2,000	500	510
Office Equipment and Maintenance	6,613	5,702	7,182	9,500	10,075	10,071	8,299	9,215	9,400
Office Supplies and Activities	7,822	9,636	8,139	7,743	9,737	10,000	12,918	20,000	21,000
Postage and Mailing	(42)	1,757	914	1,711	2,672	2,000	1,385	2,000	2,040
Printing	483	253	1,578	95	520	750	565	750	765
Public Notices	7,005	8,910	6,125	6,556	23,858	16,700	16,629	20,000	21,000
Records Management Services	3,552	6,279	5,043	7,443	5,637	12,806	12,806	12,452	13,068
Travel, Conferences, and Meetings	1,083	550	1,478	1,753	1,618	3,035	1,256	1,045	1,958
Website Services	-	-	-	-	-	-	-	29,445	30,867
Other Projects and Services	22,379	20,040	53,876	54,756	30,578	28,257	24,372	28,120	29,595
Indirect Costs Allocation	-	-	-	(2,707)	-	-	-	-	-
<u>Election Expenses</u>									
City Council Election	-	24,443	-	37,534	-	35,000	36,204	-	46,948
<u>City Hall Expenses</u>									
Janitorial Services, City Hall Complex	12,679	26,994	30,620	30,285	26,368	39,723	39,191	74,936	76,664
Maintenance, City Hall Complex	52,067	83,823	127,587	79,992	126,258	91,295	87,420	94,641	101,601
Telephones, City Hall	24,420	31,105	33,790	47,297	26,508	10,200	11,796	12,180	12,798
Utilities, Electric, City Hall Complex	20,130	23,013	26,985	29,860	35,375	33,000	40,650	42,683	44,817
Utilities, Gas, City Hall Complex	436	718	979	4,002	685	3,250	757	795	835
Utilities, Internet, City Hall	-	-	11,426	9,361	10,923	11,348	9,569	10,568	11,082
Utilities, Water, City Hall Complex	1,953	1,967	1,966	2,615	2,752	4,904	3,380	3,718	4,090
<u>Compensation & Benefits</u>									
Salaries, Full-time	312,191	312,140	309,971	278,585	326,742	425,979	425,978	454,180	465,379
Salaries, Contra Acct.	(6,661)	(23,594)	(19,784)	(10,273)	(4,769)	(3,295)	(3,294)	-	-
Salaries, Part-time	9,288	192	-	41,586	51,236	52,772	49,991	57,200	65,000
Fringe Benefits	32,341	32,725	31,271	24,750	30,295	48,750	48,749	54,000	54,000
Supplemental Allowances	1,959	1,800	2,754	4,054	14,772	18,408	18,408	32,958	32,958
Payroll Taxes	21,736	21,212	21,000	21,899	26,756	33,994	34,232	37,773	38,965
Retirement (Employer Contribution)	30,989	33,065	33,485	35,797	39,685	47,278	48,972	51,446	52,552
Non-Operating - Lump Sum Payments (see detail below)	101,092	29,970	-	-	306,925	200,938	200,938	-	-
Benefit Administration	1,636	1,934	1,927	1,766	2,652	2,125	3,158	4,095	4,153
Retiree Medical (Employer Contribution)	6,437	5,076	5,256	5,400	5,544	5,544	5,670	5,724	5,796
Non-Operating - OPEB Trust Contribution (see detail below)	19,529	-	-	-	-	-	-	-	-
Total General Government	912,885	821,879	962,307	925,945	1,399,074	1,366,598	1,359,634	1,312,689	1,414,437
Administrative Services									
<u>General Expenses</u>									
Audit Services	22,200	32,300	21,500	25,500	27,218	30,000	39,691	43,060	44,600
Information Technology Services	46,390	76,790	72,315	80,925	74,456	87,426	86,356	94,992	99,742
Finance and Payroll Services	147,140	50,603	70,123	50,632	71,990	55,506	67,108	73,819	77,510
Card Processing Fees	604	6,097	8,300	17,758	26,125	20,000	16,911	20,000	20,000
Memberships and Dues	-	-	-	-	-	-	-	616	6,648
Mileage and Parking	-	-	-	-	-	-	-	500	510
Travel, Conferences, and Meetings	-	-	-	-	-	-	-	1,000	1,020
Website Services	5,167	6,180	4,924	5,400	23,509	24,158	24,118	-	-
Other Projects & Services	5,357	199	232	-	-	2,500	-	-	-
<u>Compensation & Benefits</u>									
Salaries, Full-time	137,965	201,928	202,758	219,894	231,829	237,199	241,754	253,973	266,672

CITY OF LAGUNA WOODS									
Fiscal Years 2025-27 Budget & Work Plan									
Expenditures Detail - General Fund									
Line Item	Fiscal Year 2019-20 Actual	Fiscal Year 2020-21 Actual	Fiscal Year 2021-22 Actual	Fiscal Year 2022-23 Actual	Fiscal Year 2023-24 Actual	Fiscal Year 2024-25 Budget	Fiscal Year 2024-25 Projection	Fiscal Year 2025-26 Budget	Fiscal Year 2026-27 Budget
Salaries, Contra Acct.	(3,818)	(2,943)	(3,652)	(4,133)	(3,638)	-	(2,084)	-	-
Fringe Benefits	23,390	33,079	24,459	33,099	36,590	45,026	45,025	50,400	50,400
Supplemental Allowances	-	-	954	1,854	2,304	2,154	2,754	15,879	15,879
Payroll Taxes	10,841	15,178	15,278	16,282	17,046	21,328	18,130	19,765	20,736
Retirement (Employer Contribution)	10,574	15,916	14,789	16,155	18,488	18,140	19,582	19,931	20,826
Total Administrative Services	405,810	435,327	431,980	463,367	509,433	559,921	559,345	593,935	624,543
Engineering & Infrastructure Services									
<i>General Expenses</i>									
Engineering Services	56,066	10,015	10,352	7,986	34,348	54,715	54,711	65,000	66,750
Non-Operating (see detail below)	14,924	22,936	-	-	-	-	-	-	-
Landscaping Services	66,759	74,234	76,104	74,940	64,524	95,100	95,001	82,838	89,745
Street Maintenance	-	-	881	-	-	-	-	-	-
Traffic Signal Maintenance	-	-	6,628	-	-	-	-	-	-
Mileage and Parking	-	-	-	-	-	-	-	2,000	2,040
M2 Maintenance of Effort	102,314	104,578	135,845	134,770	161,543	138,900	138,845	114,740	119,745
Travel, Conferences, and Meetings	-	-	-	-	-	-	-	500	510
Other Projects & Services	-	-	-	-	-	1,050	1,050	-	-
<i>Utilities</i>									
Utilities, Street Lights, Residential	22,005	20,887	24,208	35,429	37,031	55,800	55,776	57,200	59,910
<i>Compensation & Benefits</i>									
Salaries, Full-time	78,163	77,864	80,093	84,195	91,138	101,686	101,654	106,328	111,644
Less: M2 Maintenance of Effort	(32,118)	(27,646)	(33,258)	(40,901)	(48,786)	(61,500)	(61,348)	-	-
Fringe Benefits	12,000	12,000	12,000	12,000	13,210	16,225	16,221	18,000	18,000
Supplemental Allowances	795	954	954	1,854	2,154	2,154	2,154	7,404	7,404
Payroll Taxes	6,398	6,160	6,330	6,835	7,494	8,297	8,155	8,246	8,653
Retirement (Employer Contribution)	5,813	5,838	5,883	6,171	7,255	8,238	8,236	8,344	8,719
Total Engineering & Infrastructure Services	333,119	307,820	326,020	323,279	369,911	420,665	420,455	470,600	493,120
Planning & Environmental Services									
<i>General Expenses</i>									
Building Services	586,339	706,984	814,665	851,531	1,050,039	1,105,296	1,114,625	-	-
Non-Operating (see detail below)	2,537	17,463	19,982	6,457	22,637	65,906	20,641	20,000	20,000
Building Services, Contract Services	-	-	-	-	-	-	-	104,500	114,950
Building Services, Printing	585	1,951	939	1,322	1,700	2,000	1,750	2,000	2,100
Building Services, Publications	1,439	-	-	1,548	-	-	-	-	-
Building Services, Software	-	-	33,625	59,813	38,795	66,632	72,917	98,058	101,808
Building Services, State Fees	-	-	-	7,515	7,785	5,140	5,059	7,200	7,560
Building Services, Supplies/Other	-	-	-	-	-	-	-	7,724	7,956
Code Enforcement Services	28,674	36,839	32,910	29,340	105,374	76,310	98,868	1,600	1,680
Fleet Services	-	-	-	-	-	-	-	11,864	12,308
Membership and Dues	-	-	-	-	-	-	-	1,951	2,050
Mileage and Parking	-	-	-	-	-	-	-	500	510
Planning Services	22,233	54,393	51,228	87,852	149,433	64,100	64,072	138,125	139,438
Non-Operating (see detail below)	34,290	15,710	-	-	-	-	-	170,000	20,000
Travel, Conferences, and Meetings	-	-	-	-	-	-	-	2,000	2,000
Community Waste Events and Collections	37,645	35,059	56,546	68,276	56,357	53,296	53,279	66,180	72,935
Waste Management Services	21,883	37,036	39,706	20,321	9,356	9,724	9,700	14,300	25,180
Water Quality Services	123,365	87,091	102,511	98,289	136,000	134,566	133,871	150,030	129,557
<i>Compensation & Benefits</i>									
Salaries, Full-time	108,897	154,210	151,828	168,692	111,358	186,237	190,541	1,006,320	1,056,636
Salaries, Contra.	(9,505)	(13,509)	(9,073)	(19,098)	(4,324)	(3,725)	(3,723)	-	-
Salaries, Part-time	-	-	-	-	-	-	-	54,432	57,154
Fringe Benefits	13,937	21,943	23,607	23,756	16,779	24,000	28,069	162,000	162,000
Supplemental Allowances	-	-	1,908	1,908	1,272	1,908	1,749	24,240	24,240
Payroll Taxes	9,021	12,484	12,459	13,739	8,837	14,356	14,352	82,268	86,325
Retirement (Employer Contribution)	11,408	18,077	16,970	19,144	14,690	19,455	19,420	86,474	90,493
Total Planning & Environmental Services	992,748	1,185,731	1,349,811	1,440,405	1,726,088	1,825,201	1,825,190	2,211,766	2,136,880
Public Safety Services									
<i>General Expenses</i>									
Animal Services	113,100	109,046	111,168	113,121	115,094	125,604	125,604	124,392	149,271
Law Enforcement Services	2,635,462	2,741,718	2,838,642	2,759,517	2,915,664	3,154,275	3,154,242	3,399,356	3,689,508
Other Public Safety Services	6,039	6,985	3,661	2,050	3,893	40,959	43,371	45,238	45,238
Non-Operating (see detail below)	-	-	-	-	33,060	6,940	3,740	340,000	250,000
Total Public Safety Services	2,754,601	2,857,749	2,953,471	2,874,688	3,067,711	3,327,778	3,324,544	3,907,119	4,134,017

CITY OF LAGUNA WOODS									
Fiscal Years 2025-27 Budget & Work Plan									
Expenditures Detail - General Fund									
Line Item	Fiscal Year 2019-20 Actual	Fiscal Year 2020-21 Actual	Fiscal Year 2021-22 Actual	Fiscal Year 2022-23 Actual	Fiscal Year 2023-24 Actual	Fiscal Year 2024-25 Budget	Fiscal Year 2024-25 Projection	Fiscal Year 2025-26 Budget	Fiscal Year 2026-27 Budget
General Fund Operating Contribution to Senior Mobility Fund									
<i>General Expenses</i>									
Senior Mobility Program	-	-	-	-	-	580,000	580,000	406,052	406,052
Total General Fund Operating Contribution to Senior Mobility Fund	-	-	-	-	-	580,000	580,000	406,052	406,052
Information Technology & Cyber Security Account									
<i>General Expenses</i>									
Non-Operating (see detail below)	130,000	45,000	20,640	4,359	899	24,101	23,232	30,000	30,000
Total Information Technology & Cyber Security Account	130,000	45,000	20,640	4,359	899	24,101	23,232	30,000	30,000
Subtotal Operating Expenditures	5,242,555	5,537,283	6,019,113	6,039,786	6,727,788	7,247,511	7,284,866	8,394,328	8,941,466
Subtotal Non-Operating Expenditures	302,372	131,079	40,622	10,816	363,521	297,885	248,551	560,000	320,000
TOTAL GENERAL FUND (ALL EXPENDITURES)	5,544,927	5,668,362	6,059,735	6,050,602	7,091,309	7,545,396	7,533,417	8,954,328	9,261,466
CAPITAL PROJECTS FUND									
Capital Projects (see detail below)	327,534	252,316	164,043	603,367	189,969	1,644,668	809,098	1,860,000	350,000
TOTAL CAPITAL PROJECTS FUND	327,534	252,316	164,043	603,367	189,969	1,644,668	809,098	1,860,000	350,000
TOTAL ALL GENERAL FUND GROUP (ALL EXPENDITURES)	5,872,461	5,920,678	6,223,778	6,653,969	7,281,278	9,190,065	8,342,515	10,814,328	9,611,466
<i>Non-Operating Detail</i>									
GENERAL GOVERNMENT									
CalPERS Other Post-Employment Benefits (OPEB) Trust Contribution	19,529	-	-	-	-	-	-	-	-
CalPERS Retirement Unfunded Accrued Liability Lump Sum Payments	101,092	29,970	-	-	306,925	200,938	200,938	-	-
ENGINEERING & INFRASTRUCTURE SERVICES									
El Toro Road Drainage/Localized Flooding Analysis	14,924	-	-	-	-	-	-	-	-
Golf Cart Path/Low-Speed Vehicle Crossing Zone Signage	-	22,936	-	-	-	-	-	-	-
PLANNING & ENVIRONMENTAL SERVICES									
Building and Planning Records Digitization	-	-	-	-	-	-	-	40,000	40,000
Building Permitting Records Digitization	2,537	17,463	19,982	6,457	22,637	65,906	20,641	-	-
General Plan Comprehensive Update	34,290	15,710	-	-	-	-	-	-	-
General Plan Updates	-	-	-	-	-	-	-	100,000	-
Objective Design and Development Regulations	-	-	-	-	-	-	-	50,000	-
PUBLIC SAFETY SERVICES									
Automated License Plate Reader Deployment	-	-	-	-	-	-	-	40,000	-
Emergency Operations Plan Update	-	-	-	-	33,060	6,940	3,740	50,000	-
Public Safety Grant Program	-	-	-	-	-	-	-	250,000	250,000
INFORMATION TECHNOLOGY & CYBER SECURITY ACCOUNT									
Expenditures are intended to address limited-term and extraordinary information technology and cyber security needs. Expenditures may include, but are not necessarily limited to, hardware, software, and equipment purchase and installation; network, data, and physical asset protection, redundancy, connectivity, and interoperability improvement; software optimization and workflow improvement; strategic planning; policy and procedure development; cyber security assessment; and, incident response and recovery.									
Expenditures for routine ("day-to-day") information technology consulting services, routine Internet and telecommunications services, and software license agreement and maintenance contract renewals beyond initial terms, are not permitted.									
TOTAL	302,372	131,079	40,622	10,816	363,521	297,885	248,551	560,000	320,000
<i>Capital Projects Fund Detail for Capital Projects</i>									
"A Place for Paws" Dog Park Relocation Project	83,898	-	-	-	-	-	-	-	-
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 3	7,925	-	-	-	-	-	-	-	-
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 8	-	-	-	-	-	16,052	16,052	-	-
Circulation Improvement Project - Fiscal Year 2024-25	-	-	-	-	-	31,604	11,572	-	-
City Centre Park Enhancement Project	-	-	-	-	-	125,000	8,118	-	-
City Hall Complex Parking Lot Improvement Project	-	-	-	-	-	-	-	50,000	-
City Hall/Public Library Project	147,882	89,815	125,784	423,275	83,523	-	-	-	-
City Hall Refurbishment and Safety Project: Phase 1 (Construction)	59,593	-	-	-	-	-	-	-	-
City Hall Refurbishment and Safety Project: Phase 2 (Design and Construction)	20,243	161,967	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS									
Fiscal Years 2025-27 Budget & Work Plan									
Expenditures Detail - General Fund									
Line Item	Fiscal Year 2019-20 Actual	Fiscal Year 2020-21 Actual	Fiscal Year 2021-22 Actual	Fiscal Year 2022-23 Actual	Fiscal Year 2023-24 Actual	Fiscal Year 2024-25 Budget	Fiscal Year 2024-25 Projection	Fiscal Year 2025-26 Budget	Fiscal Year 2026-27 Budget
City Hall Refurbishment and Safety Project: Phase 3	-	-	18,259	180,092	-	-	-	-	-
City Hall Refurbishment and Safety Project: Phase 4	-	-	-	-	45,683	876,799	504,255	-	-
City Hall Refurbishment and Safety Project: Phase 5	-	-	-	-	35,030	49,970	19,569	1,600,000	-
City-maintained Catch Basins Full Capture Systems Retrofit Project	-	534	-	-	-	-	-	-	-
El Toro Road and Moulton Parkway Water Quality Treatment Project	-	-	-	-	-	90,768	82,124	-	-
El Toro Road Traffic Signal Synchronization Project	1,204	-	-	-	-	-	-	-	-
Moulton Parkway Traffic Signal Synchronization Project	6,789	-	-	-	-	-	-	-	-
Paseo de Valencia-Moulton Parkway Bypass Corridor	-	-	-	-	-	109,946	-	-	-
Pavement Management Plan Project (Eastbound Santa Maria Avenue between Santa Vittoria and Moulton Parkway)	-	-	-	-	-	-	-	85,000	-
Public Works Warehouse Project	-	-	-	-	-	-	-	50,000	-
Ridge Route Drive Drainage Repair Project	-	-	-	-	-	273,250	124,349	-	-
Ridge Route Drive Landscape Project	-	-	20,000	-	-	-	-	-	-
Transit Shelter and Street Furniture Project	-	-	-	-	-	-	-	75,000	350,000
Woods End Wilderness Preserve Trail Drainage and Improvement Project	-	-	-	-	25,733	71,279	43,060	-	-
TOTAL	327,534	252,316	164,043	603,367	189,969	1,644,668	809,099	1,860,000	350,000

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