

CITY of LAGUNA WOODS CITY COUNCIL AGENDA

Regular Meeting
Wednesday, June 18, 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

6/13/25
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: 844 7562 5671
- Open the Zoom application following the on-screen prompts
- Enter the following meeting password: 431534
- 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 (720) 707-2699
- Follow the prompts and provide the information required by Zoom
- When prompted for a webinar ID enter: 844 7562 5671
- When prompted for a passcode enter: 431534

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:

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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.

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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 Elder Abuse Awareness Month – June 2024

Recommendation: Approve and present the proclamation.

4.2 Gun Violence Awareness Month – June 2024

Recommendation: Approve and present the proclamation.

4.3 Pride Month – June 2024

Recommendation: Approve and present the proclamation.

4.4 Orange County Fire Authority Medal of Valor; Airport Fire Rescue – Mike Summers, Division Chief (agendized by Mayor Horne)

Recommendation: Approve and present a commendation.

4.5 Laguna Canyon Foundation Presentation – Scott Thomas, Executive Director (agendized by Mayor Pro Tem McCary)

Recommendation: Receive and file.

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

6.1 City Treasurer's Report

Recommendation: Receive and file the City Treasurer's Report for the month of April 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 City Council Minutes

Recommendation: Approve the City Council meeting minutes for the regular meeting on May 21, 2025 and the adjourned regular meeting on May 28, 2025.

7.2 Payment Register

Recommendation: Approve the payment register dated June 18, 2025 in the amount of \$968,569.10.

7.3 Fiscal Years 2023-25 Budget Adjustments

Recommendation:

1. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEARS 2023-25 BUDGET AND WORK PLAN FOR FISCAL YEAR 2023-24 COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND FISCAL YEAR 2024-25 COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2025, INCREASING GENERAL FUND AND SENIOR MOBILITY FUND APPROPRIATIONS FOR THE SENIOR MOBILITY PROGRAM

AND

2. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEARS 2023-25 BUDGET AND WORK PLAN FOR FISCAL YEAR 2023-24 COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND FISCAL YEAR 2024-25 COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2025, INCREASING CAPITAL PROJECTS FUND APPROPRIATIONS TO RETURN (TRANSFER) UNSPENT FUNDS TO THE GENERAL FUND AND UNASSIGNING THE UNSPENT FUNDS

7.4 As Needed Financial Consulting Services

Recommendation:

1. Waive the provisions set forth in Laguna Woods Municipal Code Section 3.06.080(c) related to competitive bidding for an extension and amendment of the agreement with Irwin B. Bornstein.

AND

2. Approve an extension and amendment of the agreement with

Irwin B. Bornstein for as needed financial consulting services and authorize the City Manager to execute the extension and amendment, subject to approval as to form by the City Attorney.

7.5 Building Plan Review and Certified Access Specialist (CASp) Services

Recommendation:

1. Waive the provisions set forth in Laguna Woods Municipal Code Section 3.06.080(c) related to competitive bidding for an extension and amendment of the agreement with Bureau Veritas North America for building plan review and Certified Access Specialist (CASp) services.

AND

2. Approve an extension and amendment of the agreement with Bureau Veritas North America for building plan review and Certified Access Specialist (CASp) services and authorize the City Manager to execute the extension and amendment, subject to approval as to form by the City Attorney.

7.6 Code Enforcement Services

Recommendation:

1. Waive the provisions set forth in Laguna Woods Municipal Code Section 3.06.080(c) related to competitive bidding for an extension of the agreement with Willdan Engineering for code enforcement services.

AND

2. Approve an extension of the agreement with Willdan Engineering for code enforcement services and authorize the City Manager to execute the extension, subject to approval as to form by the City Attorney.

7.7 Informational Signage on Laguna Woods Village Trash Enclosures

Recommendation:

1. Approve a memorandum of understanding with Third Laguna Hills Mutual to allow the City to install informational signage on trash enclosures on Third Laguna Hills Mutual property and authorize the Mayor to execute the memorandum of understanding, subject to approval as to form by the City Attorney.

AND

2. Approve a memorandum of understanding with United Laguna Woods Mutual to allow the City to install informational signage on trash enclosures on United Laguna Woods Mutual property and authorize the Mayor to execute the memorandum of understanding, subject to approval as to form by the City Attorney.

VIII. PUBLIC HEARINGS

8.1 Status of Vacancies and Recruitment and Retention Efforts

Recommendation:

1. Open public hearing.

AND

2. Receive staff report. As required by California Government Code Section 3502.3, staff will present the status of vacancies and recruitment and retention efforts. Staff will also identify any necessary changes to policies, procedures, and recruitment activities that may lead to obstacles in the hiring process.

AND

3. Receive public testimony.

AND

4. Close public hearing.

AND

5. Provide direction to the City Manager regarding vacancies and recruitment and retention efforts, as well as changes to policies, procedures, and recruitment activities to reduce obstacles in the hiring process.

IX. CITY COUNCIL BUSINESS

9.1 Fire Hazard Severity Zones

Recommendation: Approve second reading and adopt an ordinance – read by title with further reading waived – titled:

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING CHAPTER 10.13 OF THE LAGUNA WOODS MUNICIPAL CODE PERTAINING TO FIRE HAZARD SEVERITY ZONES; DESIGNATING THE MODERATE, HIGH, AND VERY HIGH FIRE HAZARD SEVERITY ZONES IN ITS JURISDICTION AS RECOMMENDED BY THE STATE FIRE MARSHAL PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 51178; AND, DETERMINING AND CERTIFYING THAT THE ORDINANCE IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

9.2 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 Conners
- 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 Conners; 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
 - Orange County Fire Authority Best & Bravest Annual Awards Dinner – May 30, 2025
(Mayor Horne, Mayor Pro Tem McCary, Councilmember Conners,

Councilmember Lee, and Councilmember Moore)

- League of California Cities (Cal Cities) Quarterly Orange County Division Meeting – June 12, 2025
(Mayor Horne, Mayor Pro Tem McCary, Councilmember Conners, and Councilmember Moore)
- 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 Adjourned Regular Meeting: Wednesday, June 25, 2025 at 2 p.m.
Laguna Woods City Hall
24264 El Toro Road, Laguna Woods, California 92637

Next Regular Meeting: Wednesday, July 16, 2025 at 2 p.m.
Laguna Woods City Hall
24264 El Toro Road, Laguna Woods, California 92637

4.1
ELDER ABUSE AWARENESS MONTH
– JUNE 2025

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City of Laguna Woods
**Elder Abuse
Awareness Month
June 2025**

Proclamation

WHEREAS, Laguna Woods is a community comprised mainly of older adults; and

WHEREAS, Elder Abuse Awareness Month is an international opportunity to bring attention to the all too prevalent maltreatment of older adults at home; and

WHEREAS, elder abuse is a problem that crosses all socio-economic boundaries and affects older adults regardless of gender, race, ethnicity, education, or location; and

WHEREAS, elder abuse manifests itself in a variety of forms, including physical, emotional, and financial abuse in homes and long-term care facilities; and

WHEREAS, elder abuse can cause lasting harm, financial ruin, and death; and

WHEREAS, there are physical, behavioral, and isolation warning signs that can be identified and acted upon to prevent or end instances of elder abuse; and

WHEREAS, ending instances of elder abuse often requires reporting by loved ones or other concerned parties, as well as professional intervention.

NOW, THEREFORE, BE IT RESOLVED that the Laguna Woods City Council does hereby proclaim June 2025 as “Elder Abuse Awareness Month” in the City of Laguna Woods and encourages residents and businesses to learn the warning signs of elder abuse and report all instances of known or suspected elder abuse.

Dated this 18th day of June 2025

Shari L. Horne
Mayor

Attest: Yolie Trippy
City Clerk

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4.2
GUN VIOLENCE AWARENESS MONTH
– JUNE 2025

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City of Laguna Woods
**Gun Violence
Awareness Month
June 2025**

Proclamation

WHEREAS, in 2022, there were more than 48,000 firearm-related deaths in the United States, according to provisional mortality data analyzed by the Centers for Disease Control and Prevention; and

WHEREAS, in 2022, approximately 132 people died from a firearm-related injury each day in the United States, more than half of which were suicides and more than 40% of which were homicides; and

WHEREAS, firearm-related injuries affect people in all stages of life, but have consistently ranked among the leading causes of death for people ages 1-44 in the United States; and

WHEREAS, safely storing firearms includes keeping firearms locked and unloaded; separating firearms and ammunition when not in use; making sure household members understand the safety guidelines concerning firearms; and, using cable locks, gun cases, lock boxes, biometric gun safes, and/or other safe storage options.

NOW, THEREFORE, BE IT RESOLVED that the Laguna Woods City Council does hereby proclaim June 2025 as “Gun Violence Awareness Month” in the City of Laguna Woods and encourages safe and responsible gun ownership.

Dated this 18th day of June 2025

Shari L. Horne
Mayor

Attest: Yolie Trippy
City Clerk

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4.3
PRIDE MONTH
– JUNE 2025

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City of Laguna Woods
Pride Month
June 2025

Proclamation



WHEREAS, Laguna Woods draws strength and vitality from the diversity of those who live, work, visit, and otherwise contribute to our community; and

WHEREAS, diversity, reason, and respect are hallmarks of a civilized society and vital to maintaining the extraordinary character of our community; and

WHEREAS, there are residents, members of the business community, and others who are a part of the lesbian, gay, bisexual, and transgender community; and

WHEREAS, Pride Month is an opportunity to reflect on the ways that we all come together with a commitment to mutual respect and consideration; and

WHEREAS, the City of Laguna Woods opposes discrimination in all its forms and supports the fair and equitable treatment of all people.

NOW, THEREFORE, BE IT RESOLVED that the Laguna Woods City Council does hereby proclaim June 2025 as “Pride Month” in the City of Laguna Woods and encourages individuals to support understanding, to fight prejudice and discrimination in their own lives, and to treat others with dignity and respect.

Dated this 18th day of June 2025

Shari L. Horne
Mayor

Attest: Yolie Trippy
City Clerk

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4.4

**ORANGE COUNTY FIRE AUTHORITY MEDAL
OF VALOR; AIRPORT FIRE RESCUE – MIKE
SUMMERS, DIVISION CHIEF
(AGENDIZED BY MAYOR HORNE)**

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City of Laguna Woods

Commendation

DIVISION CHIEF
MIKE SUMMERS
Orange County Fire Authority

On behalf of the City of Laguna Woods, it is an honor and a pleasure to extend this commendation to Orange County Fire Authority Division Chief Mike Summers in recognition of the lifesaving heroism he demonstrated while rescuing a U.S. Forest Service captain during the Airport Fire. Your bravery and service to others is remarkable and deeply appreciated.

Dated this 18th day of June 2025

Shari L. Horne, Mayor
City of Laguna Woods

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4.5

**LAGUNA CANYON FOUNDATION
PRESENTATION – SCOTT THOMAS, EXECUTIVE
DIRECTOR
(AGENDIZED BY COUNCILMEMBER MCCARY)
*(NO REPORT)***

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6.1
CITY TREASURER'S REPORT

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City Treasurer's Report Monthly Financial Snapshot

Financial Assets IN THE BANK as of May 31, 2025

BY FUND

General Fund (Operating) \$8,563,732

General Fund (Reserves) \$3,753,700

The General Fund is the City of Laguna Woods' primary operating fund and is used to account for the proceeds of revenue sources that are not legally restricted or committed to expenditures for specified purposes. Reserves for paid leave, self-insurance, and general contingencies are also included in the General Fund.

Special Revenue Funds \$3,186,673

These funds are used to account for the proceeds of revenue sources that are legally restricted or committed to expenditures for specified purposes. Most of these funds are legally restricted for public street purposes.

Total (All Funds) \$15,504,105

BY INVESTMENT TYPE

Cash and Cash Equivalents \$990,313
6.38% of portfolio

Pooled Money Investment Accounts \$7,745,097
49.96% of portfolio
This includes investments in a state government investment pool.

Investments - Earning \$6,768,695
43.66% of portfolio
This includes certificates of deposit.

Total (All Funds) \$15,504,105

Financial Assets HELD IN TRUST FUNDS as of May 31, 2025

California Employers' Pension Prefunding Trust Fund (CEPPT) \$290,626

- **New Contributions \$0**
- **Gain/(Loss) from Month Prior \$6,112**

The CEPPT is used to prefund employee pension obligations.

California Employers' Retiree Benefit Trust Fund (CERBT) \$147,467

- **New Contributions \$0**
- **Gain/(Loss) from Month Prior \$2,142**

The CERBT is used to prefund statutorily required retiree medical benefits.

Notes: The City of Laguna Woods uses a modified accrual basis of accounting, which generally means that revenues are recognized when a transaction occurs, and expenditures are recognized when obligations are created. As such, this monthly financial snapshot reflects only revenue known and expenditures paid for the month referenced as of the date prepared. In some cases, financial statements from financial dealers, depositories, and institutions may not have been received as of the date prepared and, therefore, some revenue and expenditures may not be reflected. Certificates of deposit may also have accrued interest that is not reflected because it is not yet vested. For more information on the specific information included in this monthly financial snapshot, please refer to the full City Treasurer's Report.

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City of Laguna Woods

City Treasurer's Report

For the Month Ended May 31, 2025

ITEM 6.1

CASH AND INVESTMENTS

	Beginning Balances As of 4/30/25	Earnings & Receipts	Disbursements	Purchases, Transfers & Other Adjustments	Ending Balances As of 5/31/25	% of Total Cash & Investment Balances	Maximum % Allowed per Investment Policy
Cash and Cash Equivalents							
Analyzed Checking Account (Note 1)	\$ 637,117	\$ 2,558,838	\$ (968,514)	\$ (1,290,000)	\$ 937,441	6.05%	
Money Market Funds, Multi-Bank Securities (MBS) Account (Note 4)	\$ 24,646	\$ 15,066	\$ (25,601)	\$ -	\$ 14,112	0.09%	
Earned Interest in Transit and Accrued Interest, MBS Account (Note 4)	\$ 27,823	\$ 23,820	\$ (15,066)	\$ -	\$ 36,577	0.24%	
Petty Cash	\$ 800	\$ -	\$ (55)	\$ -	\$ 745	0.00%	
Laguna Woods Civic Support Fund Checking Account	\$ 1,439	\$ -	\$ -	\$ -	\$ 1,439	0.01%	
Total Cash and Cash Equivalents	\$ 691,826	\$ 2,597,724	\$ (1,009,237)	\$ (1,290,000)	\$ 990,314	6.39%	100.00%
Pooled Money Investment Accounts							
Local Agency Investment Fund (LAIF - fair value) (Notes 2 and 3)	\$ 6,945,097	\$ -	\$ -	\$ 800,000	\$ 7,745,097	49.96%	
Total Pooled Money Investment Accounts	\$ 6,945,097	\$ -	\$ -	\$ 800,000	\$ 7,745,097	49.96%	90.00%
Investments - Interest and Income Bearing							
Certificates of Deposit - non-negotiable (fair value) (Note 2)	\$ 6,299,866	\$ -	\$ -	\$ 468,829	\$ 6,768,695	43.66%	
Total Investments - Interest and Income Bearing	\$ 6,299,866	\$ -	\$ -	\$ 468,829	\$ 6,768,695	43.66%	90.00%
TOTAL	\$ 13,936,789	\$ 2,597,724	\$ (1,009,237)	\$ (21,171)	\$ 15,504,105	100.00%	

Summary of Total Cash, Cash Equivalents, and Investments:

	General Fund	Special Revenue Funds	Totals
Analyzed Checking Account	\$ (2,247,793)	\$ 3,185,234	\$ 937,441
Money Market Funds, MBS Account	\$ 14,112	\$ -	\$ 14,112
Earned Interest in Transit and Accrued Interest, MBS Account	\$ 36,577	\$ -	\$ 36,577
Petty Cash	\$ 745	\$ -	\$ 745
LAIF	\$ 7,745,097	\$ -	\$ 7,745,097
Certificates of Deposit	\$ 6,768,695	\$ -	\$ 6,768,695
Laguna Woods Civic Support Fund Checking Account	\$ -	\$ 1,439	\$ 1,439
Totals	\$ 12,317,432	\$ 3,186,673	\$ 15,504,105

(See NOTES on Page 4 of 4)



City of Laguna Woods
City Treasurer's Report
For the Month Ended May 31, 2025

CASH AND INVESTMENTS

CUSIP	Investment #	Issuer	Term	Purchase Date	Settlement Date	Par Value	Market Value	Book Value	Stated Rate (Note 4)	Coupon Type	1st Coupon Date	Rating or Rank (*)	Yield to Maturity 365 Days	Maturity Date
Certificate of Deposits (CDs, Federal Deposit Insurance Corporation [FDIC] Insured)														
37424PAG9	2023-9	GESA CR UN	24 months	07/19/23	07/31/23	245,000	245,421	245,000	5.500	Monthly	08/31/23	Green***	5.500	07/31/25
02616ACQ0	2024-5	AMERICAN FIRST CR UN	12 months	08/13/24	08/20/24	245,000	244,949	245,000	4.450	Monthly	09/20/24	Green***	4.450	08/20/25
68584JBB4	2024-6	OREGON COMMUNITY CR UN	12 months	08/13/24	08/21/24	245,000	244,949	245,000	4.450	Monthly	09/21/24	Green***	4.450	08/21/25
130162BJ8	2023-12	CALIFORNIA CR UN	24 months	12/06/23	12/15/23	245,000	246,019	245,000	5.150	Semi-Annual	06/15/24	Green***	5.150	12/15/25
00782JAD4	2023-13	ADVIA CR UN	24 months	12/22/23	12/29/23	245,000	245,598	245,000	4.800	Semi-Annual	06/29/24	Green***	4.800	12/29/25
59524LAA4	2023-1	MID CAROLINA CR UN	36 months	03/07/23	03/13/23	200,000	200,978	200,000	4.850	Monthly	04/13/23	Green***	4.850	03/13/26
23204HNV6	2023-4	CUSTOMERS BK	36 months	03/30/23	03/31/23	245,000	246,223	245,000	5.000	Semi-Annual	09/30/23	Green**	5.000	03/31/26
87868YAQ6	2023-7	TECHNOLOGY CR UN	36 months	05/19/23	05/30/23	245,000	246,666	245,000	5.000	Monthly	07/01/23	Green***	5.000	05/29/26
32022RRG4	2022-4	1ST FINL BK USA	48 months	06/15/22	06/24/22	245,000	242,065	245,000	3.150	Monthly	07/24/22	Green*	3.150	06/24/26
2546733P9	2023-5	DISCOVER BK	48 months	03/30/23	04/05/23	245,000	247,607	245,000	4.800	Semi-Annual	10/05/23	Green***	4.800	04/05/27
06051XSZ6	2025-2	BANK OF AMERICA NA	24 months	04/04/25	04/10/25	245,000	244,216	245,000	4.000	Semi-Annual	10/10/25	Green*	4.000	04/12/27
84464PCD7	2025-4	SOUTHPOINT BK	24 months	04/24/25	04/29/25	235,000	234,272	235,000	4.000	Monthly	05/29/25	Green***	4.000	04/29/27
50625LBN2	2022-3	LAFAYETTE FED CR	60 months	05/24/22	06/15/22	245,000	240,664	245,000	3.250	Monthly	07/15/22	Green***	3.250	06/15/27
33715LFS4	2024-7	FIRST TECHNOLOGY FED CR UN	36 months	08/13/24	08/21/24	245,000	244,738	245,000	4.100	Monthly	09/21/24	Green***	4.100	08/21/27
05612LED0	2025-3	BMW BK NORTH AMERICA	30 months	04/04/25	04/11/25	245,000	244,160	245,000	4.000	Semi-Annual	10/11/25	Green***	4.000	10/12/27
14042RUX7	2022-5	CAPITAL ONE NATL ASSN	60 months	10/06/22	10/13/22	245,000	246,820	245,000	4.500	Semi-Annual	04/13/23	Green*	4.500	10/13/27
22282XAB6	2024-1	COVANTAGE CR UN	48 months	01/12/24	01/24/24	245,000	244,358	245,000	4.050	Quarterly	04/24/24	Green***	4.050	01/24/28
90355GCE4	2023-2	UBS BANK USA	60 months	03/07/23	03/08/23	200,000	202,330	200,000	4.600	Monthly	04/08/23	Green*	4.600	03/08/28
919853QJ3	2025-5	VALLEY NATL BK	36 months	05/08/25	05/13/25	245,000	243,920	245,000	4.000	Semi-Annual	11/13/25	Green***	4.000	05/15/28
89854LAD5	2023-8	TTCU FED CR UN	60 months	07/19/23	07/26/23	245,000	251,005	245,000	5.000	Monthly	08/26/23	Green***	5.000	07/26/28
01882MAH5	2023-10	ALLIANT CR UN	60 months	11/07/23	11/15/23	245,000	254,053	245,000	5.350	Monthly	12/15/23	Green***	5.350	11/15/28
61690DMB1	2024-2	MORGAN STANLEY BANK NA	60 months	03/14/24	03/18/24	245,000	245,475	245,000	4.300	Semi-Annual	09/13/24	Green***	4.300	03/13/29
88241TVY3	2025-7	TEXAS EXCHANGE BK	48 months	05/08/25	05/16/25	245,000	242,751	245,000	4.000	Monthly	06/16/25	Green*	4.000	05/23/29
89235MPP0	2024-4	TOYOTA FINL SVGS BK	60 months	06/04/24	06/13/24	245,000	248,535	245,000	4.650	Semi-Annual	12/13/24	Green*	4.650	06/13/29
52171MAN5	2024-8	LEADERS CR UN	60 months	08/13/24	08/30/24	245,000	242,616	245,000	4.000	Monthly	09/30/24	Green***	4.000	08/30/29
02589AGD8	2025-1	AMERICAN EXPRESS NATL BK	60 months	01/23/25	01/29/25	245,000	244,446	245,000	4.200	Semi-Annual	07/29/25	Green***	4.200	01/29/30
05584CXB7	2025-6	BNY MELLON NATL ASSN	60 months	05/08/25	05/14/25	245,000	241,087	245,000	3.900	Semi-Annual	11/14/25	Green***	3.900	05/14/30
58404DXQ9	2025-8	MEDALLION BK	60 months	05/12/25	05/22/25	245,000	242,775	245,000	4.050	Monthly	06/22/25	Green***	4.050	05/22/30
		Accrued Interest - Month End					36,577							
Total CDs						7,250,000	6,805,272	7,250,000						

(*) CDs are ranked using the Veribanc Rating System, a two-part color code and star classification system which tests the present standing and future outlook by reviewing an institution's capital strength, asset quality, management ability, earnings sufficiency, liquidity, and sensitivity to market risk. The table below summarizes the Veribanc color rankings. Veribanc star ratings of one to three, with three being best, are used to help review a possible future trend of an institutions health based on metrics from ten prior quarters. A rating of one, two, or three, are not necessarily an indicator of risk or an undesirable investment. The City reviews other rating systems and issuer financials before choosing any investment.

Veribanc Rating System	
Veribanc Rank	Color Meaning
Green	Highest rating, exceeds qualifications in equity and income tests
Yellow	Merits attention, meets minimal qualifications in equity and income tests
Red	Merits close attention, does not meet minimal qualifications for equity and has incurred significant losses

Government Pooled Money Investment Accounts (PMIA) (Notes 2 and 3)

N/A	N/A	Local Agency Investment Fund (LAIF)	N/A	Various	Various	7,739,204	7,745,097	7,739,204	Note 3	Quarterly	N/A	N/A	N/A	N/A
Total PMIA						7,739,204	7,745,097	7,739,204						

(See NOTES on Page 4 of 4)



City of Laguna Woods
City Treasurer's Report
For the Month Ended May 31, 2025

ITEM 6.1

CASH AND INVESTMENTS

	Beginning Balances As of 4/30/25	Contributions / (Withdrawals)	Administrative Fees & Investment Expense	Unrealized Gain / (Loss)	Ending Balances As of 5/31/25
Other Post-Employment Benefits (OPEB) Trust					
CalPERS California Employers' Retiree Benefit Trust (CERBT) (Note 2) (CERBT holds all assets and administers the OPEB Trust)	\$ 145,325	\$ -	\$ (9)	\$ 2,151	\$ 147,467
Employer Pension Contributions Trust					
CalPERS California Employers' Pension Prefunding Trust (CEPPT) (Note 2) (CEPPT holds all assets and administers the Employer Pension Contributions Trust)	\$ 284,513	\$ -	\$ (56)	\$ 6,168	\$ 290,626
Total Other Funds - Held in Trust	<u>\$ 429,839</u>	<u>\$ -</u>	<u>\$ (65)</u>	<u>\$ 8,319</u>	<u>\$ 438,093</u>

(See **NOTES** on Page 4 of 4)



City of Laguna Woods
City Treasurer's Report
For the Month Ended May 31, 2025

CASH AND INVESTMENTS

Notes:

Note 1 - Analyzed Checking Account / Monthly activity reported does not reflect May 2025 vendor invoicing processed after the date of this report.

Note 2 - During May 2025, transaction activity in pooled money investment accounts, investment accounts and fiduciary trusts included:

LAIF / The City transferred \$800,000 to LAIF from the checking account and made no withdrawals from the LAIF account. The balance includes an adjustment in the amount of \$5,892.71 to reflect fair market value of the investment at March 31, 2025.

Investments / Upon maturity of two Certificates of Deposit in May 2025, \$490,000 principal amount was received. The amount was reinvested to purchase two Certificates of Deposit. The City also invested \$490,000 cash balance in two other Certificates of Deposit. The following Certificates of Deposit were purchased: \$245,000 in a Valley National Bank Certificate of Deposit for a 36-month term at a 4.000% yield rate, \$245,000 in a Texas Exchange Bank Certificate of Deposit for a 48-month term at a 4.000% yield rate, \$245,000 in a BNY Mellon N.A. Certificate of Deposit for a 60-month term at a 3.900% yield rate, and \$245,000 in a Medallion Bank Certificate of Deposit for a 60-month term at a 4.050% yield rate. Investments were adjusted in the amount of (\$21,171.05) to report balances at fair market value as of May 31, 2025.

OPEB Trust / The City made no contributions to or withdrawals from the OPEB Trust. The OPEB Trust experienced a net gain of \$2,142.25 in May 2025.

Employer Pension Contributions Trust / The City made no contributions to or withdrawals from the CEPPT account. The Trust experienced a net gain of \$6,112.08 in May 2025.

Note 3 - Investment earnings on pooled money investment accounts deposited and reported in May 2025 net of related fees were:

Pool	Earnings Post	Prior Period Earnings Deposited	Deposit for Period Ended	Current Month / Quarter Gross Yield	Current Month / Quarter Earnings Will Post	Notes
LAIF	Quarterly	\$0.00	See Notes	See Notes	July 2025	The pool interest yield for May 2025 was 4.272% and the City's yield will be slightly lower based on allocation ratios and administrative fees to be deducted.

Note 4 - CDs / The stated earnings rate for CDs is a fixed rate for the full term. The City earned interest of \$15,066.42 and transferred out \$25,601.13 in Money Market Funds balances to the City's checking account in May 2025. Money Market Funds to be invested or paid out are classified separately on page 1 of 4. The Money Market Funds 30-day yield at May 31, 2025 was 3.36%. The City's portfolio also had \$36,576.89 in accrued interest, not yet vested.

City Treasurer's Certification

I, Elizabeth Torres, City Treasurer, do hereby certify:

- That all investment actions executed since the last report have been made in full compliance with the City's Investment of Financial Assets Policy; and
- That the City is able to meet all cash flow needs which might reasonably be anticipated for the next 12 months.

Digitally signed by
 Elizabeth Torres
 Date: 2025.06.11
 13:48:49 -07'00'

Elizabeth Torres, City Treasurer

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: June 18, 2025 Regular Meeting

SUBJECT: Consent Calendar Summary

Recommendation

Approve all proposed actions on the June 18, 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 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.

Summary

The June 18, 2025 Consent Calendar contains the following items:

- 7.1 Approval of the City Council meeting minutes for the regular meeting on May 21, 2025 (Attachment A) and the adjourned regular meeting on May 28, 2025 (Attachment B).
- 7.2 Approval of the payment register dated June 18, 2025 in the amount of \$968,569.10. A list of payments is included in the agenda packet; detailed

information about individual payments is available at or from City Hall.

- 7.3 [1] Adoption of a resolution amending and adopting the Fiscal Years 2023-25 Budget and Work Plan for Fiscal Year 2023-24 commencing July 1, 2023 and ending June 30, 2024, and Fiscal Year 2024-25 commencing July 1, 2024 and ending June 30, 2025, increasing General Fund and Senior Mobility Fund appropriations for the Senior Mobility Program. The proposed resolution would increase appropriations to allow \$110,000 in additional spending to meet demand and provide sufficient cash flow for the Senior Mobility Program's direct costs through the end of the current fiscal year (current fiscal year appropriations were previously increased by \$580,000). The proposed appropriation increases are necessary due to California Yellow Cab's May 2025 invoice being higher than estimated at \$91,458.30.

AND

- [2] Adoption of a resolution amending and adopting the Fiscal Years 2023-25 Budget and Work Plan for Fiscal Year 2023-24 commencing July 1, 2023 and ending June 30, 2024, and Fiscal Year 2024-25 commencing July 1, 2024 and ending June 30, 2025, increasing Capital Projects Fund appropriations to return (transfer) unspent funds to the General Fund and unassigning the unspent funds. The proposed resolution would unassign and return to the General Fund balance \$265,914 in funds that were appropriated but unspent for capital improvement projects that are now complete.
- 7.4 [1] Waiver of the provisions set forth in Laguna Woods Municipal Code Section 3.06.080(c) related to competitive bidding for an extension and amendment of the agreement with Bureau Veritas North America for building plan review and Certified Access Specialist (CASp) services. The City's procurement regulations generally require competitive bidding when the estimated cost of services is \$25,000 or more over the term of the agreement, but allow for the waiver of those provisions at the discretion of the City Council.

AND

- [2] Approval of an extension and amendment of the agreement with Bureau Veritas North America for building plan review and Certified Access Specialist (CASp) services and authorization for the City Manager to

execute the extension and amendment, subject to approval as to form by the City Attorney. The proposed extension is for a six-month period from July 1, 2025 through December 31, 2025. Bureau Veritas North America has provided building plan review and CASp services to the City since June 17, 2020 and is currently providing those services under an agreement that ends on June 30, 2025. Staff recommends extending the agreement by six months to allow for the “in-sourcing” of building services to be complete prior to undertaking a competitive procurement process for building plan review and CASp services. If the competitive procurement process results in a change in service providers, the proposed extension would also provide sufficient time for transition. Bureau Veritas North America would continue to provide building plan review and CASp services at existing rates plus a consumer price index increase not to exceed 3%.

- 7.5 [1] Waiver of the provisions set forth in Laguna Woods Municipal Code Section 3.06.080(c) related to competitive bidding for an extension and amendment of the agreement with Irwin B. Bornstein. The City’s procurement regulations generally require competitive bidding when the estimated cost of services is \$25,000 or more over the term of the agreement, but allow for the waiver of those provisions at the discretion of the City Council. Mr. Bornstein is a highly qualified finance professional and Certified Public Accountant. He earned a Master of Business Administration degree from Stanford University and has worked in management roles for the cities of Anaheim, Whittier, and Mission Viejo, where he retired in 2011 as Assistant City Manager/Administrative Services Director. Mr. Bornstein has provided as needed financial consulting services to the City for several years, and also provides or has provided similar services to the cities of Laguna Hills, Laguna Niguel, Placentia, San Marino, Stanton, Westminster, and others. Due to the continuing need for the services provided by Mr. Bornstein and Mr. Bornstein’s qualifications and past performance, staff recommends waiving competitive bidding requirements for the proposed extension and amendment.

AND

[2] Approval of an extension and amendment of the agreement with Irwin B. Bornstein for as needed financial consulting services and authorization for the City Manager to execute the extension and amendment, subject to approval as to form by the City Attorney. The proposed extension is for a

one-year period through June 30, 2026 with a \$10 per hour rate increase. Mr. Bornstein's hourly rate has not increased since July 1, 2022.

- 7.6 [1] Waiver of the provisions set forth in Laguna Woods Municipal Code Section 3.06.080(c) related to competitive bidding for an extension of the agreement with Willdan Engineering for code enforcement services. The City's procurement regulations generally require competitive bidding when the estimated cost of services is \$25,000 or more over the term of the agreement, but allow for the waiver of those provisions at the discretion of the City Council.

AND

[2] Approval of an extension of the agreement with Willdan Engineering for code enforcement services and authorization for the City Manager to execute the extension, subject to approval as to form by the City Attorney. The proposed extension is for a six-month period from July 1, 2025 through December 31, 2025. Willdan Engineering has provided building plan review and CASp services to the City since June 2, 2017 and is currently providing those services under an agreement that ends on June 30, 2025. Staff recommends extending the agreement by six months to allow for the "in-sourcing" of code enforcement services to be complete prior to terminating regular contract code enforcement services. Willdan Engineering would continue to provide code enforcement services at existing rates.

- 7.7 [1] Approval of a memorandum of understanding with Third Laguna Hills Mutual to allow the City to install informational signage on trash enclosures on Third Laguna Hills Mutual property and authorization for the Mayor to execute the memorandum of understanding, subject to approval as to form by the City Attorney.

AND

[2] Approval of a memorandum of understanding with United Laguna Woods Mutual to allow the City to install informational signage on trash enclosures on United Laguna Woods Mutual property and authorization for the Mayor to execute the memorandum of understanding, subject to approval as to form by the City Attorney.

The proposed memoranda of understanding would allow the City to use a portion of its Senate Bill 1383 Local Assistance Grant Program (Fiscal Year 2022-23) award to install informational signage on trash enclosures within Laguna Woods Village. The informational signage would identify each trash enclosure's unique number with the intent of making it easier to report and respond to location-specific issues. The memoranda of understanding have already been approved by the boards of directors for both Third Laguna Hills Mutual and United Laguna Woods Mutual.

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7.1
CITY COUNCIL MINUTES

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

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**CITY OF LAGUNA WOODS CALIFORNIA
CITY COUNCIL MINUTES
REGULAR MEETING
May 21, 2025
2:00 P.M.
Laguna Woods City Hall
24264 El Toro Road
Laguna Woods, California 92637**

I. CALL TO ORDER

Mayor Horne called the Regular Meeting of the City Council of the City of Laguna Woods to order at 2:01 p.m.

II. ROLL CALL

COUNCILMEMBER: PRESENT: Conners, Lee, Moore, McCary, Horne
ABSENT: -

All councilmembers participated in-person at the meeting location.

STAFF PRESENT: City Manager Macon, City Attorney Patterson, Administrative
Services Director/City Treasurer Torres, City Clerk Trippy

All staff participated in-person at the meeting location.

III. PLEDGE OF ALLEGIANCE

Roz Rhodes, resident, led the pledge of allegiance.

IV. PRESENTATIONS AND CEREMONIAL MATTERS

Mayor Horne moved Item 4.5 next on the agenda. There were no objections.

4.5 90th Birthday – Roz Rhodes
 (agenized by Mayor Horne)

City Clerk Trippy read the commendation.

Roz Rhodes made comments.

Councilmembers made comments and Ms. Rhodes responded to a question.

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to approve and present the commendation.

4.2 Older Adults Month – May 2025

City Clerk Trippy read the proclamation.

John Pointer, Chair, Joint Rules Committee of the California Senior Legislature, made comments.

Councilmembers made comments.

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to approve and present the proclamation.

Mayor Horne called for a brief recess at 2:15 p.m. The meeting resumed shortly thereafter.

4.3 Drowning Prevention Awareness Period – May 2025

City Clerk Trippy read the proclamation.

At Mayor Horne’s request, a drowning prevention video from the Orange County Fire Authority was played.

Matt Levesque, Battalion Chief, Orange County Fire Authority, made comments.

Councilmembers made comments.

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to approve and present the proclamation.

4.4 Jewish American Heritage Month – May 2025
(agendized by Councilmember Moore)

Mayor Horne made comments.

City Clerk Trippy read the proclamation.

Councilmembers made comments.

Tal Fox, Jewish Community Action Network, spoke in support of the proclamation.

Dalia Bromberg, member of the public, spoke in support of the proclamation.

Georgiana Willis, resident, responded to comments made by Mayor Horne.

An unidentified speaker spoke in support of the proclamation.

Joshua Shaffer, Jewish Community Action Network, spoke in support of the

proclamation.

Moved by Councilmember Conners, seconded by Councilmember Moore, and carried on a 4-1 vote with Mayor Horne voting no, to approve and present the proclamation.

4.1 Asian American and Pacific Islander Heritage Month – May 2025

City Clerk Trippy read the proclamation.

Councilmembers made comments.

Darlene Bacus, resident, requested that the City Council move forward quickly with the remainder of the agenda items.

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to approve and present the proclamation.

V. PUBLIC COMMENTS ON NON-AGENDA ITEMS

Councilmember Moore left the meeting at 3:06 p.m. and returned shortly thereafter.

Celina Berenguer, Alzheimer’s Orange County, made comments regarding Alzheimer’s Orange County.

Mary Wall, resident, made comments opposing the rate changes for the Senior Mobility Program.

City Manager Macon and Councilmember Conners briefly responded to Ms. Wall’s comments.

VI. CITY TREASURER’S REPORT

6.1 City Treasurer Report

Administrative Services Director/City Treasurer Torres made a presentation.

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to receive and file the City Treasurer’s Report for the month of April 2025.

6.2 Quarterly Financial Report

Administrative Services Director/City Treasurer Torres made a presentation.

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to receive and file the quarterly financial report for the third quarter of Fiscal Year 2024-25.

VII. CONSENT CALENDAR

Moved by Councilmember Moore, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to approve Consent Calendar items 7.1-7.4.

7.1 City Council Minutes

Approved the City Council meeting minutes for the regular meeting on April 16, 2025.

7.2 Payment Register

Approved the payment register dated May 21, 2025, in the amount of \$939,031.27.

7.3 Senior Mobility Program

Adopted a new agency service plan for the two-year cycle of the Senior Mobility Program beginning July 1, 2025 and ending June 30, 2027 describing its goal, core purpose, objectives, trip eligibility, operations, fare structure, funding and various program requirements in a format required by the Orange County Transportation Authority's Senior Mobility Program guidelines.

7.4 Measure M2 (OC Go) Eligibility

Adopted a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, CONCERNING THE STATUS AND UPDATE OF THE CIRCULATION ELEMENT, AND MITIGATION FEE PROGRAM FOR THE MEASURE M (M2) (OC GO) PROGRAM

VIII. PUBLIC HEARINGS

8.1 Inclusionary Housing In-Lieu Fee

City Manager Macon made a presentation. He noted that correspondence was received in advance of the meeting from the Building Industry of Southern California, Inc. Orange County Chapter opposing inclusionary housing fees and from Madeline Whiteman, resident, with questions and concerns about this item. The correspondence was forwarded to the City Council.

Mayor Horne opened the public hearing.

Georgiana Willis, resident, requested that the item be tabled.

City Manager Macon briefly responded to Ms. Willis' comments.

Darlene Bacus, resident, requested that the item be tabled.

City Manager Macon briefly responded to Ms. Bacus' comments.

Kate Van Camp, resident, spoke in support of the inclusionary housing in-lieu fee.

With no other requests to speak, the public hearing was closed.

Moved by Councilmember Conners, seconded by Councilmember Moore, and carried unanimously on a 5-0 vote, to adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING AN IN-LIEU FEE THAT MAY BE USED TO SATISFY THE REQUIREMENT TO PROVIDE INCLUSIONARY UNITS FOR RENT AT THE SITE OF A RESIDENTIAL DEVELOPMENT, PURSUANT TO LAGUNA WOODS MUNICIPAL CODE SECTION 13.25.050, AND DETERMINING AND CERTIFYING THAT THIS ACTION IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

8.2 Fire Hazard Severity Zones

City Manager Macon made a presentation.

A representative from the Orange County Fire Authority made comments.

Mayor Horne opened the public hearing.

With no requests to speak, the public hearing was closed.

An unidentified member of the public asked about landscape maintenance responsibilities.

City Manager Macon and a representative from the Orange County Fire Authority briefly responded to the comments.

Councilmembers discussed the item and staff responded to questions.

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to approve the introduction and first reading of an ordinance – read by title with further reading waived – titled:

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING CHAPTER 10.13 OF THE LAGUNA WOODS MUNICIPAL CODE PERTAINING TO FIRE HAZARD SEVERITY ZONES: DESIGNATING THE MODERATE, HIGH AND VERY HIGH FIRE HAZARD SEVERITY ZONES IN ITS

JURISDICTION AS RECOMMENDED BY THE STATE FIRE MASHAL PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 51178; AND DETERMINING AND CERTIFYING THAT THE ORDINANCE IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

IX. CITY COUNCIL BUSINESS

9.1 Ad Hoc Audit Committee

City Manager Macon introduced the item.

Moved by Mayor Pro Tem McCary, seconded by Councilmember Moore, and carried unanimously on a 5-0 vote, to appoint Councilmember Conners and Councilmember Lee to an Ad Hoc Audit Committee beginning immediately through October 31, 2025 to work with the City’s independent auditors on matters related to the Fiscal Year 2024-25 audit.

9.2 Employee Positions, Compensation, and Benefits

City Manager Macon made a presentation and noted the following corrections in the language of the resolution: all three references to the “366” day in Section 1(B) should be replaced with “183rd” day,” and the reference to “366 calendar days” in Section 11(B) should be replaced with “183 calendar days.”

Kathryn Freshley, resident, asked about the increase in compensation ranges.

City Manager Macon briefly responded to Ms. Freshley’s comments.

Councilmembers discussed the item and staff responded to questions.

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to:

1. Approve job classifications for the following City employee positions: Building Inspector, Building Official, Permit Technician, and Planning & Environmental Services Director.

AND

2. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, REPEALING RESOLUTION NO. 24-31, AND ESTABLISHING A COMPENSATION SCHEDULE AND BENEFITS FOR CITY EMPLOYEES, INCLUDING THE CITY MANAGER AND LOCAL AGENCY EXECUTIVES AS DEFINED IN CALIFORNIA

GOVERNMENT CODE SECTION 3511.1

with all three references to the “366” day in Section 1(B) replaced with “183rd” day,” and the reference to “366 calendar days” in Section 11(B) replaced with “183 calendar days.”

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

City Manager Macon made a presentation.

Councilmember Connors left the meeting at 4:28 p.m. and returned shortly thereafter.

Councilmember Lee left the meeting at 4:34 p.m. and returned shortly thereafter.

Edwin Marcus, resident, spoke in support of the City procuring emergency management software with the ability to support call centers.

City Manager Macon briefly responded to the comments.

Councilmembers discussed the item and staff responded to questions.

X. CITY COUNCIL REPORTS AND COMMENTS

10.1 Coastal Greenbelt Authority

Mayor Pro Tem McCary provided a report.

10.2 Orange County Fire Authority

Mayor Horne provided a report, including a video.

Councilmember Lee commented on a recent tour her family took of Fire Station 22.

Mike Summers, Division Chief, Orange County Fire Authority, commented on the recent Airport Fire.

10.3 Orange County Library Advisory Board

Councilmember Moore commented on programs offered by OC Public Libraries.

10.4 Orange County Mosquito and Vector Control District

Councilmember Lee provided a report.

10.5 San Joaquin Hills Transportation Corridor Agency

Councilmember Connors provided a report.

10.6 South Orange County Watershed Management Area

Councilmember Moore provided a report.

10.7 Liaisons to Community Bridge Builders

No report

10.8 Other Comments and Reports – None

XI. CLOSED SESSION – None

XII. CLOSED SESSION REPORT – None

XII. ADJOURNMENT

The meeting was adjourned at 5:06 p.m. The next adjourned regular meeting will be at 2:00 p.m. on Wednesday, May 28, 2025, at Laguna Woods City Hall, 24264 El Toro Road, Laguna Woods, CA 92637. The next regular meeting will be at 2:00 p.m. on Wednesday, June 18, 2025, at Laguna Woods City Hall, 24264 El Toro Road, Laguna Woods, CA 92637.

YOLIE TRIPPY, CMC, City Clerk

Approved: June 18, 2025

SHARI L. HORNE, Mayor

**CITY OF LAGUNA WOODS CALIFORNIA
CITY COUNCIL MINUTES
ADJOURNED REGULAR MEETING
May 28, 2025
2:00 P.M.
Laguna Woods City Hall
24264 El Toro Road
Laguna Woods, California 92637**

I. CALL TO ORDER

Mayor Horne called the Adjourned Regular Meeting of the City Council of the City of Laguna Woods to order at 2:02 p.m.

II. ROLL CALL

COUNCILMEMBER: PRESENT: Conners, Lee, Moore, McCary, Horne
 ABSENT: -

All councilmembers participated in-person at the meeting location.

STAFF PRESENT: City Manager Macon, City Attorney Patterson, Administrative
 Services Director/City Treasurer Torres, City Clerk Trippy

All staff participated in-person at the meeting location.

III. PLEDGE OF ALLEGIANCE

Marcy Sheinwold, resident, led the 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)

Mayor Horne introduced the item.

Janelle Atienza, on behalf of Assemblymember Dixon, presented a state resolution to The Foundation of Laguna Woods Village.

Marcy Sheinwold, President, The Foundation of Laguna Woods Village, made comments.

Councilmembers discussed the item.

Moved by Councilmember Conners, seconded by Councilmember Moore, and carried

unanimously on a 5-0 vote, to approve and present the proclamation.

Mayor Horne called for a brief recess at 2:13 p.m. The meeting resumed shortly thereafter.

V. PUBLIC COMMENTS ON NON-AGENDA ITEMS – None

VI. CITY TREASURER’S REPORT – None

VII. CONSENT CALENDAR

Moved by Councilmember Moore, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to approve Consent Calendar items 7.1-7.2.

7.1 Law Enforcement Services

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

7.2 Senior Mobility Program Transportation Services

Approved 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 authorized 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 2025-2036 Capital Improvement Program

City Manager Macon made a presentation and responded to questions.

Kathryn Freshley, resident, asked about balance sheet-type detail.

City Manager Macon briefly responded to Ms. Freshley’s comments.

Councilmembers discussed the item and staff responded to questions.

X. CITY COUNCIL REPORTS AND COMMENTS

10.1 Coastal Greenbelt Authority

No report

10.2 Orange County Fire Authority

Mayor Horne provided a report.

10.3 Orange County Library Advisory Board

Councilmember Moore provided a report.

10.4 Orange County Mosquito and Vector Control District

Councilmember Lee provided a report and responded to a question from Mayor Horne.

10.5 San Joaquin Hills Transportation Corridor Agency

Councilmember Connors provided a report and responded to a question from Councilmember Moore.

10.6 South Orange County Watershed Management Area

Councilmember Moore stated that a meeting would be held next week.

10.7 Liaisons to Community Bridge Builders

No report

10.8 Other Comments and Reports – None

X. CLOSED SESSION – None

XI. CLOSED SESSION REPORT – None

XII. ADJOURNMENT

The meeting was adjourned at 3:16 p.m. The next regular meeting will be at 2:00 p.m. on Wednesday, June 18, 2025, at Laguna Woods City Hall, 24264 El Toro Road, Laguna Woods, CA 92637.

YOLIE TRIPPY, CMC, City Clerk

Approved: June 18, 2025

SHARI L. HORNE, Mayor

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7.2 PAYMENT REGISTER

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

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CITY OF LAGUNA WOODS

PAYMENT REGISTER

June 18, 2025

ITEM 7.2

This Report Covers the Period 05/01/2025 through 05/31/2025

Date	Vendor Name	Description	Amount
Debit	Automatic Bank Debits:		
Debit 05/02/2025	GLOBAL PAYMENTS / OPEN EDGE	Credit Card Processing Fees / May 2025	1,696.19
Debit 05/02/2025	DELTA DENTAL OF CALIFORNIA	Employee Benefit Program / May 2025	711.05
Debit 05/03/2025	ADP PAYROLL SERVICES	Payroll Processing Fees / Pay Periods Ended 04/04/2025 & 04/18/2025	510.60
Debit 05/07/2025	CALPERS - RETIREMENT	Retirement Contributions / Pay Period Ended 04/04/2025	3,653.83
Debit 05/07/2025	CALPERS - RETIREMENT	Retirement Contributions / Pay Period Ended 04/04/2025	3,001.05
Debit 05/08/2025	NAVIA BENEFIT SOLUTIONS, INC	125 Cafeteria Plan Administration / April 2025	200.00
Debit 05/08/2025	ADP TAX	Payroll Taxes / Pay Period Ended 05/02/2025	11,977.00
Debit 05/08/2025	ADP WAGE PAY	Payroll Transfer / Pay Period Ended 05/02/2025	25,578.70
Debit 05/08/2025	NAVIA BENEFIT SOLUTIONS	Employee Benefit Program / April 2025	81.25
Debit 05/10/2025	MISSION SQUARE RETIREMENT	Employee Benefit Program / Pay Period Ended 05/02/2025	3,494.00
Debit 05/09/2025	COUNTY OF ORANGE - SHERIFF	Law Enforcement Services / May 2025	281,143.47
Debit 05/12/2025	CALPERS - HEALTH	Employee Benefit Program / May 2025	13,773.22
Debit 05/14/2025	U.S. BANK	Bank Service Charges / April 2025	32.27
Debit 05/15/2025	NAVIA BENEFIT SOLUTIONS	Employee Benefit Program / April 2025	250.48
Debit 05/16/2025	ADP PAYROLL SERVICES	Payroll Processing Fees / April 2025	79.50
Debit 05/20/2025	CALPERS - RETIREMENT	Retirement Contributions / Pay Period Ended 04/18/2025	3,643.09
Debit 05/20/2025	CALPERS - RETIREMENT	Retirement Contributions / Pay Period Ended 04/18/2025	3,001.05
Debit 05/21/2025	ADP TAX	Payroll Taxes / Pay Period Ended 05/16/2025	11,826.47
Debit 05/21/2025	ADP WAGE PAY	Payroll Transfer / Pay Period Ended 05/16/2025	25,725.28
Debit 05/22/2025	NAVIA BENEFIT SOLUTIONS	Employee Benefit Program / May 2025	160.42
Debit 05/23/2025	MISSION SQUARE RETIREMENT	Employee Benefit Program / Pay Period Ended 05/16/2025	2,244.00
Check Number	Checks:		
8401 05/02/2025	ARC DOCUMENT SOLUTIONS, LLC.	Document Scanning	1,059.25
8402 05/02/2025	AT&T	Telephone / 458-3487 / April 2025	62.15
8403 05/02/2025	BEAR ELECTRICAL SOLUTIONS, INC.	Traffic Signal Maintenance / March 2025	1,250.00
8404 05/02/2025	CITY OF LAGUNA BEACH	Animal Control & Shelter Services / March 2025	9,967.00
8405 05/02/2025	DATA TICKET, INC	Citation Processing / March 2025	7.95
8406 05/02/2025	FIRST RESPONSE AIR CONDITIONING & HEATING INC.	City Hall Maintenance	1,140.00
8407 05/02/2025	INTERWEST CONSULTING GROUP	Building Official, Permit Counter & Inspection Services / March 2025	87,546.87
8408 05/02/2025	ITERIS, INC	Traffic Engineering / March 2025	4,296.74
8409 05/02/2025	LSA ASSOCIATES, INC.	Planning Services / March 2025	1,142.25
8410 05/02/2025	MISSION SQUARE RETIREMENT	Quarterly Plan Fee / April - June 2025	125.00
8411 05/02/2025	NV5, INC.,	Engineering Services / March 2025	18,102.00
8412 05/02/2025	PSOMAS	Planning Services / March 2025	5,260.00
8413 05/02/2025	RUTAN & TUCKER, LLP	Legal Services / March 2025	4,458.22
8414 05/02/2025	SHELBY ELECTRIC INC.	City Hall Maintenance	5,160.00
8415 05/02/2025	SIMPSON IRVINE INC	Zero Emission Vehicle Purchase	38,698.56
8416 05/02/2025	SIMPSON IRVINE INC	Zero Emission Vehicle Purchase	38,698.56
8417 05/02/2025	SIMPSON IRVINE INC	Zero Emission Vehicle Purchase	38,698.56
8418 05/02/2025	SIMPSON IRVINE INC	Zero Emission Vehicle Purchase	38,698.56
8419 05/02/2025	SOUTHERN CALIFORNIA EDISON	Street Lighting - Residential / March 2025	2,584.82

CITY OF LAGUNA WOODS
PAYMENT REGISTER
June 18, 2025

ITEM 7.2

This Report Covers the Period 05/01/2025 through 05/31/2025

Date	Vendor Name	Description	Amount	
8420	05/02/2025	U.S. BANK	Credit Card Charges (expenditures reported separately - see note 3)	4,626.70
8421	05/02/2025	VISION SERVICE PLAN OF AMERICA	Employee Benefit Program / May 2025	114.05
8422	05/09/2025	AIRESPRING INC	City Hall Internet Service / May 2025	596.33
8423	05/09/2025	ALL AMERICAN ASPHALT	Deposit Project Refund	2,379.60
8424	05/09/2025	ALLIANCE BUILDING MAINTENANCE, LLC	Janitorial Services / April 2025	3,050.00
8425	05/09/2025	BUREAU VERITAS NORTH AMERICA INC	Building Plan Review Services / March 2025	11,695.99
8426	05/09/2025	CHASE DESIGN, INC.	Website Design Services / April 2025	1,125.00
8427	05/09/2025	CITYGREEN CONSULTING, LLC	Waste Management Consulting Services / April 2025	1,500.00
8428	05/09/2025	COUNTY OF ORANGE	Automated Fingerprint ID System / April 2025	522.00
8429	05/09/2025	EL TORO WATER DISTRICT	Water Service / February - March 2025	6,708.03
8430	05/09/2025	EPIC IO TECHNOLOGIES, INC.	City Hall Internet Service / May 2025	201.45
8431	05/09/2025	EXCEL PAVING	Ridge Route Drive Drainage Repair Project	10,233.00
8432	05/09/2025	FIRST RESPONSE AIR CONDITIONING & HEATING INC.	City Hall Maintenance	125.00
8433	05/09/2025	GCI CONSTRUCTION INC.	El Toro Road & Moulton Parkway Water Quality Treatment Project: Phase 2	11,846.25
8434	05/09/2025	GOGOV, INC.	Code Enforcement & Water Quality Software / Fiscal Year 2025-26	2,976.00
8435	05/09/2025	GOLDEN RAIN FOUNDATION	Deposit Project Refund	789.45
8436	05/09/2025	LSA ASSOCIATES, INC.	Planning Services / October & December 2024	4,602.50
8437	05/09/2025	NUVIS	Landscape Architectural Services	2,380.00
8438	05/09/2025	PARK CONSULTING GROUP, INC	Software Consulting Services / March - April 2025	7,585.00
8439	05/09/2025	PRIME PROPERTIES CONSTRUCTION	Deposit Project Refund	11.80
8440	05/09/2025	REAL ESTATE CONSULTING & SERVICES	Deposit Project Refund	501.15
8441	05/09/2025	RINGCENTRAL, INC.	Telephone Services / May 2025	795.96
8442	05/09/2025	SMITH ARCHITECTS	City Hall Refurbishment & Safety Project: Phase 4	1,000.00
8443	05/09/2025	SWEEPING CORPORATION OF AMERICA	Street Sweeping Services / April 2025	4,350.00
8444	05/09/2025	TRIPEPI, SMITH AND ASSOCIATES, INC.	Broadcasting Services / April 2025	1,097.26
8445	05/09/2025	WILLDAN ENGINEERING	Code Enforcement Services / March 2025	7,000.00
8446	05/16/2025	ACCESS SYSTEMS, INC.	Security Software Subscription	219.35
8447	05/16/2025	AETNA BEHAVIORAL HEALTH, LLC	Employee Benefit Program / June 2025	22.62
8448	05/16/2025	AMAZON CAPITAL SERVICES	Office Supplies	221.87
8449	05/16/2025	AT&T	Telephone / 581-9821 / April 2025	94.90
8450	05/16/2025	AT&T	Telephone / 583-1105 / April 2025	31.91
8451	05/16/2025	AT&T	White Pages / May 2025	4.30
8452	05/16/2025	ATLAS PLANNING SOLUTIONS	Emergency Operations Plan Review	3,800.00
8453	05/16/2025	BOUTWELL FAY LLP	Legal Services / April 2025	159.00
8454	05/16/2025	CALIFORNIA YELLOW CAB	Senior Mobility Program Services / April 2025	85,379.20
8455	05/16/2025	FUSCOE ENGINEERING, INC.	Engineering Services / April 2025	2,288.75
8456	05/16/2025	IRWIN B BORNSTEIN, CPA	Financial Consulting Services / April 2025	1,275.00
8457	05/16/2025	KONE INC.	City Hall Elevator Maintenance / May 2025	239.86
8458	05/16/2025	MARC DONOHUE	Administrative Services / March - April 2025	500.00
8459	05/16/2025	ORANGE COUNTY REGISTER-NOTICES	Public Notices / April 2025	264.96
8460	05/16/2025	PV MAINTENANCE INC	Street, City Hall & Park Maintenance / April 2025	10,821.42
8461	05/16/2025	RICOH USA, INC.	Building Copier Usage / February - April 2025	99.28
8462	05/16/2025	RICOH USA, INC.	Copier Lease / June 2025	246.57
8463	05/16/2025	SOUTHERN CALIFORNIA EDISON	Electric Service / March - April 2025	7,033.00

**CITY OF LAGUNA WOODS
PAYMENT REGISTER
June 18, 2025**

ITEM 7.2

This Report Covers the Period 05/01/2025 through 05/31/2025

Date	Vendor Name	Description	Amount	
8464	05/16/2025	SOUTHERN CALIFORNIA GAS COMPANY	Gas Service - City Hall / April 2025	98.84
8465	05/16/2025	SOUTHERN CALIFORNIA SHREDDING,	Shredding Services / April 2025	595.00
8466	05/16/2025	STAPLES	Office & Janitorial Supplies	353.42
8467	05/16/2025	VERIZON WIRELESS	Building iPads Data Plans / April 2025	120.03
8468	05/16/2025	VIDIFLO, LLC	Broadcasting Audio Services	485.00
8469	05/16/2025	WM CURBSIDE, LLC	HHW & Sharps Program / April 2025	3,335.20
8470	05/30/2025	BEAR ELECTRICAL SOLUTIONS, INC.	Traffic Signal Maintenance / April 2025	10,127.00
8471	05/30/2025	BUREAU VERITAS NORTH AMERICA INC	Building Plan Review Services / April 2025	6,906.24
8472	05/30/2025	CITY OF LAGUNA BEACH	Animal Control & Shelter Services / April 2025	9,967.00
8473	05/30/2025	COUNTY OF ORANGE	Water Quality Compliance Report	220.17
8474	05/30/2025	DIGITAL MAGIC SIGNS INC.	Vehicle Graphics	3,320.13
8475	05/30/2025	FIRST AMERICAN TITLE COMPANY	Title Report	500.00
8476	05/30/2025	FIRST RESPONSE AIR CONDITIONING & HEATING INC.	City Hall Maintenance	268.75
8477	05/30/2025	KARDENT	City Hall Refurbishment & Safety Project: Phase 5	9,750.00
8478	05/30/2025	NV5, INC.	Engineering Services / April 2025	12,190.50
8479	05/30/2025	ON POINT LAND SURVEYING, INC	Survey Document Preparation	600.00
8480	05/30/2025	RJM DESIGN GROUP	Landscape Architectural Services / April 2025	8,685.07
8481	05/30/2025	SHARESQUARED, INC.	Microsoft Sharepoint Consulting	2,682.50
8482	05/30/2025	SOUTHERN CALIFORNIA EDISON	Street Lighting - Residential / April 2025	2,505.66
8483	05/30/2025	STAPLES	Office & Janitorial Supplies	185.08
8484	05/30/2025	TONY'S LOCKSMITH & SAFE SERV.	Locksmith Services	221.55
8485	05/30/2025	VIDIFLO, LLC	Broadcasting Audio Services	485.00
8486	05/30/2025	VISION SERVICE PLAN OF AMERICA	Employee Benefit Program / June 2025	114.05
8487	05/30/2025	WEST COAST ARBORISTS, INC	Tree Pruning Services / April 2025	4,544.00

Total Bank Debits and Checks: \$ 968,514.11

Petty Cash Expenditures Paid Out (See Note 2)

Justin Faylona Reimbursement / Transportation to Pickup City Vehicles

\$54.99

Total Petty Cash: \$54.99

TOTAL \$ 968,569.10

NOTES:

Note 1 - City Councilmembers are eligible to receive either a salary or vehicle reimbursement allowance in the amount of \$300 per month (\$3,600 per year). Such compensation is included in the City's regular payroll (see "ADP Payroll Services" under "Automatic Bank Debits"), unless waived by the Councilmember. For the month of May 2025, the following Councilmembers received compensation in the amount of \$300: Conners, Horne, Lee, and McCary.

Note 2 - Petty cash is reported as cash is paid out, not when the fund is replenished.

Note 3 - The table below summarizes credit card expenditures paid via Check #8420 to U.S. Bank totaling \$4,626.70:

Stamps.com	Postage	\$29.99
AlphaCard	Senior Mobility Program Equipment	\$3,555.74
OCFA	OCFA Best & Bravest Awards Dinner / Macon	\$65.00
OCFA	OCFA Best & Bravest Awards Dinner / Conners, Horne, Lee, McCary and Moore	\$325.00
Home Depot	City Hall Refurbishment & Safety Project: Phase 4	\$9.10

**CITY OF LAGUNA WOODS
PAYMENT REGISTER
June 18, 2025**


This Report Covers the Period 05/01/2025 through 05/31/2025

Date	Vendor Name	Description	Amount
	Zoom	Video Conferencing	\$31.98
	Microsoft	Office 365 Online Services	\$135.00
	Sinch Mailgun	Computer Software	\$35.00
	Tony's Locksmith	Office Supplies	\$30.52
	Amazon.com	Office Supplies	\$158.10
	Pizza Guys	Staff Meeting	\$84.39
	Home Depot	Office Supplies	\$35.49
	Constant Contact	Digital Marketing	\$122.40
	Smart & Final	Earth Day Event Supplies	\$8.99
		Total Credit Card Reimbursement:	\$4,626.70

Administrative Services Director/City Treasurer's Certification

I, Elizabeth Torres, Administrative Services Director / City Treasurer, do hereby certify:

- In accordance with California Government Code Section 37202, I hereby certify to the accuracy of the demands on cash summarized within;
- That the City is able to meet all cash flow needs which might reasonably be anticipated for the next 12 months; and
- That the City is in compliance with California Government Code Section 27108.

 Digitally signed by
Elizabeth Torres
Date: 2025.06.11
13:54:04 -07'00'

Elizabeth Torres, Administrative Services Director/City Treasurer

7.3
FISCAL YEARS 2023-25 BUDGET
ADJUSTMENTS

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

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RESOLUTION NO. 25-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEARS 2023-25 BUDGET AND WORK PLAN FOR FISCAL YEAR 2023-24 COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND FISCAL YEAR 2024-25 COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2025, INCREASING GENERAL FUND AND SENIOR MOBILITY FUND APPROPRIATIONS FOR THE SENIOR MOBILITY PROGRAM

WHEREAS, the Fiscal Years 2023-25 Budget (“Budget”) was adopted by the City Council on June 28, 2023; and

WHEREAS, per City Administrative Policy 2.9, increases in adopted fund-level Budget appropriations require City Council approval; and

Senior Mobility Program

WHEREAS, transportation and other direct costs for the Senior Mobility Program are presently funded using Measure M2 (OC Go) Senior Mobility monies, which are received from the Orange County Transportation Authority (“OCTA”) every two months, and General Fund monies; and

WHEREAS, on November 25, 2024, OCTA’s Board of Directors awarded the City a \$325,000 grant from OCTA’s 2024 Enhanced Mobility for Seniors and Individuals with Disabilities Program to support the Senior Mobility Program; however, City staff does not anticipate that funding being available to spend until July 2025; and

WHEREAS, demand for the Senior Mobility Program has increased such that additional appropriations are necessary to meet demand and provide sufficient cash flow for the Senior Mobility Program’s direct costs through June 2025, including between the every two month payments from OCTA; and

WHEREAS, on October 14, 2024, the City Council increased Fiscal Year 2024-25 appropriations for the Senior Mobility Fund in the amount of \$150,000 with funding for the increased appropriations transferred from the General Fund; and

WHEREAS, on December 18, 2024, the City Council increased Fiscal Year 2024-25 appropriations for the Senior Mobility Fund in the amount of \$130,000 with funding for the increased appropriations transferred from the General Fund; and

WHEREAS, on March 19, 2025, the City Council increased Fiscal Year 2024-25 appropriations for the Senior Mobility Fund in the amount of \$300,000 with funding for the increased appropriations transferred from the General Fund; and

WHEREAS, the City Council wishes to additionally increase Fiscal Year 2024-25 appropriations for the Senior Mobility Fund in the amount of \$110,000 to allow for the expenditure of \$65,000 in newly transferred funds from the General Fund and \$45,000 from the unassigned Senior Mobility Fund balance; and

WHEREAS, the unassigned General Fund balance has sufficient funds to accommodate increased appropriations in the amount of \$65,000; and

WHEREAS, increased appropriations in the General Fund would be used to transfer that same amount to the Senior Mobility Fund; and

WHEREAS, the unassigned Senior Mobility Fund balance has sufficient funds to accommodate increased appropriations in the amount of \$45,000.

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

SECTION 1. Section 2 of Resolution No. 23-16, as previously amended by Resolution Nos. 23-25, 23-33, 24-02, 24-07, 24-10, 24-11, 24-14, 24-19, 24-34, 24-35, 24-36, 24-51, 25-01, 25-04, 25-05, 25-06, 25-09, and 25-11, is hereby amended, in its entirety, to read as follows:

The budget revenue projections are:

	<i>Fiscal Year 2023-24</i>	<i>Fiscal Year 2024-25</i>
General Fund		
Property Tax	\$3,297,700	\$3,405,200
Property Transfer Tax	\$112,000	\$114,900

ITEM 7.3 – Attachment A

Sales Tax	\$1,196,000	\$1,233,000
Franchise Fees	\$751,800	\$753,100
Transient Occupancy Tax	\$604,000	\$620,000
Developing Processing Fees	\$814,400	\$827,400
Interest	\$352,000	\$340,000
Miscellaneous	\$207,700	\$213,800
SUBTOTAL	\$7,335,600	\$7,507,400
Capital Projects Fund		
Intergovernmental	\$0	\$0
Interest	\$0	\$0
SUBTOTAL	\$0	\$0
Fuel Tax	\$492,800	\$503,700
Road Maintenance & Rehabilitation Program	\$435,300	\$465,600
Measure M2 (OC Go)	\$336,000	\$348,600
Service Authority for Abandoned Vehicles	\$0	\$0
Supplemental Law Enforcement Services	\$167,800	\$169,600
Mobile Source Reduction	\$72,000	\$22,000
PEG/Cable Television	\$18,400	\$18,800
Senior Mobility	\$140,700	\$145,700
Community Development Block Grant (CDBG)	\$500,000	\$150,000
Federal Grants	\$1,618,278	\$782,869
State of California Grants	\$239,800	\$0
Miscellaneous Special Revenue	\$0	\$0
Laguna Woods Civic Support Fund	\$0	\$0

The budget appropriations authorized, on a fund level, are:

	<i>Fiscal Year 2023-24 Adopted Budget</i>	<i>Fiscal Year 2023-24 Carryover Appropriations</i>	<i>Fiscal Year 2023-24 Budget Amendments</i>	<i>Fiscal Year 2023-24 Amended Budget</i>
General Fund	\$7,730,079 ^A (includes transfers to Capital Projects Fund of \$608,250)	\$8,544	\$470,480 ^{A,B}	\$8,209,103 (includes transfers to Capital Projects Fund of \$608,250)
Capital Projects Fund	\$608,250	\$130,535	-	\$738,785
Fuel Tax	\$395,000	-	\$34,570 ^D	\$429,570

ITEM 7.3 – Attachment A

Road Maintenance & Rehabilitation Program	\$325,821	-	-	\$325,821
Measure M2 (OC Go)	\$285,700	-	-	\$285,700
Service Authority for Abandoned Vehicles	\$0	-	-	\$0
Supplemental Law Enforcement Services	\$176,100	-	-	\$176,100
Mobile Source Reduction	\$0	\$10,711	-	\$10,711
PEG/Cable Television	\$15,000	-	-	\$15,000
Senior Mobility	\$207,000	-	\$170,600 ^E	\$377,600
Community Development Block Grant (CDBG)	\$150,000	\$307,528	-	\$457,528
Federal Grants	\$719,145	\$1,006,869	-	\$1,726,014
State of California Grants	\$0	\$221,898	\$100,580 ^{C, F}	\$322,478
Miscellaneous Special Revenue	\$0	-	-	\$0
Laguna Woods Civic Support Fund	\$48,810	-	-	\$48,810
TOTAL	\$10,052,655	\$1,686,085	\$776,230	\$12,514,970

^A Fund Budget Adjustment CC-23/24-01: CalPERS Lump Sum Payments, +\$306,925 (R 23-33)

^B Fund Budget Adjustment CC-23/24-02: CEPPT Contribution, +\$163,555 (R 24-02)

^C Fund Budget Adjustment CC-23/24-03: State HHW Grant, +\$25,580 (R 24-07)

^D Fund Budget Adjustment CC-23/24-04: Transportation System, +\$34,570 (R 24-10)

^E Fund Budget Adjustment CC-23/24-05: Senior Mobility Program, +\$170,600 (R 24-11)

^F Fund Budget Adjustment CC-23/24-06: State SB 1383 Grant, +\$75,000 (R 24-14)

	<i>Fiscal Year 2024-25 Adopted Budget</i>	<i>Fiscal Year 2024-25 Carryover Appropriations</i>	<i>Fiscal Year 2024-25 Budget Amendments</i>	<i>Fiscal Year 2024-25 Amended Budget</i>
General Fund	\$7,287,511 (includes transfers to Capital Projects Fund of \$0)	\$56,947	\$1,941,790 ^{A,E,F,H,I,J,K,L,M,N,O,P,Q,R,T}	\$9,286,248 (includes transfers to other funds totaling \$1,740,852)
Capital Projects Fund	\$0	\$548,816	\$1,095,852 ^{A,E,I,L,M,N,O,P,Q}	\$1,644,668
Fuel Tax	\$425,000	\$10,518	-	\$435,518
Road Maintenance & Rehabilitation Program	\$195,795 ^B	-	(\$131,795) ^D	\$64,000
Measure M2 (OC Go)	\$290,700	-	-	\$290,700

ITEM 7.3 – Attachment A

Service Authority for Abandoned Vehicles	\$0	-	-	\$0
Supplemental Law Enforcement Services	\$176,100	-	-	\$176,100
Mobile Source Reduction	\$0	-	\$160,000 ^S	\$160,000
PEG/Cable Television	\$15,000	-	-	\$15,000
Senior Mobility	\$227,000	-	\$690,000 ^{H,J,R,U}	\$917,000
Community Development Block Grant (CDBG)	\$150,000	-	-	\$150,000
Federal Grants	\$782,869	\$118,388	-	\$901,257
State of California Grants	\$0	\$300,273	\$200,710 ^{C,G}	\$500,983
Miscellaneous Special Revenue	\$0	-	-	\$0
Laguna Woods Civic Support Fund	\$300	-	-	\$300
Less: Transfer to Other Funds	\$0	-	(\$1,740,852)	(\$1,740,852)
TOTAL	\$9,550,275	\$1,034,942	\$2,215,705	\$12,800,922

^A Fund Budget Adjustment CC-24/25-01: City Hall Project: Phase 4, +\$350,000 (R 24-19)

^B Non-Fund Budget Adjustment CC-24/25-02: Road Maintenance & Rehabilitation Program Fund appropriations allocated to the “Pavement Management Plan Project (Westbound El Toro Road between Tanager and Calle Corta)” are formally reallocated to the “Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)” in the amount of \$195,795. This non-fund budget adjustment is made in the interest of transparency and does not affect appropriations on a fund level. (R 24-19)

^C Fund Budget Adjustment CC-24/25-03: Pavement Project FY 2024-25, +\$200,000 (R 24-19)

^D Fund Budget Adjustment CC-24/25-04: Pavement Project FY 2024-25, -\$131,795 (R 24-19)

^E Fund Budget Adjustment CC-24/25-05: Confluence Bypass Project, +\$109,946 (R 24-19)

^F Fund Budget Adjustment CC-24/25-06: CalPERS Lump Sum Payments, +\$96,448 (R 24-34)

^G Fund Budget Adjustment CC-24/25-07: Interest on State SB 1383 Grant, +\$710 (R 24-35)

^H Fund Budget Adjustment CC-24/25-08: Senior Mobility Program, +\$150,000 (R 24-35)

^I Fund Budget Adjustment CC-24/25-09: ADA Phase 8, +\$1,000 (R 24-36)

^J Fund Budget Adjustment CC-24/25-10: Senior Mobility Program, +\$130,000 (R 24-48)

^K Fund Budget Adjustment CC-24/25-11: CEPPT Contribution, +\$104,490 (R 24-51)

^L Fund Budget Adjustment CC-24/25-12: Water Quality Treatment Project, +\$90,768 (R 25-01)

^M Fund Budget Adjustment CC-24/25-13: Circulation Project, +\$31,604 (R 25-01)

^N Fund Budget Adjustment CC-24/25-14: ADA Phase 8, +\$15,052 (R 25-04)

^O Fund Budget Adjustment CC-24/25-15: Woods End Project, +\$50,000 (R 25-04)

^P Fund Budget Adjustment CC-24/25-16: City Centre Park Project, +\$125,000 (R 25-05)

^Q Fund Budget Adjustment CC-24/25-17: City Hall Phase 4 (Elevator), +\$322,482 (R 25-06)

^R Fund Budget Adjustment CC-24/25-18: Senior Mobility Program, +\$300,000 (R 25-09)

^S Fund Budget Adjustment CC-24/25-19: New Zero Emission Vehicles, +\$160,000 (R 25-11)

^T Fund Budget Adjustment CC-24/25-20: Senior Mobility Program, +\$65,000 (R 25-XX)

^U Fund Budget Adjustment CC-24/25-21: Senior Mobility Program, +\$110,000 (R 25-XX)

The budget appropriations authorized by this section reflect the Fiscal Years 2023-25 adopted budgets, plus authorized budget adjustments approved between July 1, 2023 and the date of this amendment. The budget appropriations authorized by this section also include carryovers of approved, but unspent, budget appropriations from prior fiscal years. Such carryovers were approved by the City Council with the adoption of the current budget and/or pursuant to Administrative Policy 2.9.

SECTION 2. 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 XX day of XX 2025.

SHARI L. HORNE, 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. 25-XX** was duly adopted by the City Council of the City of Laguna Woods at a regular meeting thereof, held on the XX day of XX 2025, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:

YOLIE TRIPPY, CMC, City Clerk

RESOLUTION NO. 25-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEARS 2023-25 BUDGET AND WORK PLAN FOR FISCAL YEAR 2023-24 COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND FISCAL YEAR 2024-25 COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2025, INCREASING CAPITAL PROJECTS FUND APPROPRIATIONS TO RETURN (TRANSFER) UNSPENT FUNDS TO THE GENERAL FUND AND UNASSIGNING THE UNSPENT FUNDS

WHEREAS, the Fiscal Years 2023-25 Budget (“Budget”) was adopted by the City Council on June 28, 2023; and

WHEREAS, per City Administrative Policy 2.9, increases in adopted fund-level Budget appropriations require City Council approval; and

Unspent Capital Projects Funds

WHEREAS, the following funds remain unspent, having been previously transferred from the General Fund to the Capital Projects Fund to support capital improvement projects that are now complete (“Unspent Capital Projects Funds”):

<i>Project</i>	<i>Amount Unspent</i>
El Toro Road Traffic Signal Synchronization Project	\$5,996
Moulton Parkway Traffic Signal Synchronization Project	\$36,527
Moulton Parkway Water Efficient Median Improvement Project	\$1,992
Santa Maria Avenue Bioswale Project	\$5,873
Drainage Improvement Project (Moulton Parkway at Santa Maria Avenue)	\$8,758
Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Paseo de Valencia)	\$9,976
City Hall Restroom Repair and Improvement Project	\$56
City Hall Refurbishment and Safety Project: Phase 1	\$25,237
City Hall Refurbishment and Safety Project: Phase 2	\$92,790
City Hall Refurbishment and Safety Project: Electric Vehicle Charging Infrastructure	\$5,000
City Hall Refurbishment and Safety Project: Phase 3	\$51,650
City-maintained Catch Basins Full Capture Systems Retrofit Project	\$22,059
TOTAL	\$265,914

; and

WHEREAS, the City Council wishes to unassign the Unspent Capital Projects Funds (thereby making them available for other uses) and return (transfer) the same to the unassigned General Fund balance; and

WHEREAS, the Capital Projects Fund has sufficient funds to accommodate the increased appropriations; and

WHEREAS, increased appropriations in the Capital Projects Fund would be used to transfer that same amount to the unassigned General Fund balance.

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

SECTION 1. Section 2 of Resolution No. 23-16, as previously amended by Resolution Nos. 23-25, 23-33, 24-02, 24-07, 24-10, 24-11, 24-14, 24-19, 24-34, 24-35, 24-36, 24-51, 25-01, 25-04, 25-05, 25-06, 25-09, 25-11, and 25-XX, is hereby amended, in its entirety, to read as follows:

The budget revenue projections are:

	<i>Fiscal Year 2023-24</i>	<i>Fiscal Year 2024-25</i>
General Fund		
Property Tax	\$3,297,700	\$3,405,200
Property Transfer Tax	\$112,000	\$114,900
Sales Tax	\$1,196,000	\$1,233,000
Franchise Fees	\$751,800	\$753,100
Transient Occupancy Tax	\$604,000	\$620,000
Developing Processing Fees	\$814,400	\$827,400
Interest	\$352,000	\$340,000
Miscellaneous	\$207,700	\$213,800
SUBTOTAL	\$7,335,600	\$7,507,400
Capital Projects Fund		
Intergovernmental	\$0	\$0
Interest	\$0	\$0
SUBTOTAL	\$0	\$0
Fuel Tax	\$492,800	\$503,700
Road Maintenance & Rehabilitation Program	\$435,300	\$465,600
Measure M2 (OC Go)	\$336,000	\$348,600

ITEM 7.3 – Attachment B

Service Authority for Abandoned Vehicles	\$0	\$0
Supplemental Law Enforcement Services	\$167,800	\$169,600
Mobile Source Reduction	\$72,000	\$22,000
PEG/Cable Television	\$18,400	\$18,800
Senior Mobility	\$140,700	\$145,700
Community Development Block Grant (CDBG)	\$500,000	\$150,000
Federal Grants	\$1,618,278	\$782,869
State of California Grants	\$239,800	\$0
Miscellaneous Special Revenue	\$0	\$0
Laguna Woods Civic Support Fund	\$0	\$0

The budget appropriations authorized, on a fund level, are:

	<i>Fiscal Year 2023-24 Adopted Budget</i>	<i>Fiscal Year 2023-24 Carryover Appropriations</i>	<i>Fiscal Year 2023-24 Budget Amendments</i>	<i>Fiscal Year 2023-24 Amended Budget</i>
General Fund	\$7,730,079 ^A (includes transfers to Capital Projects Fund of \$608,250)	\$8,544	\$470,480 ^{A,B}	\$8,209,103 (includes transfers to Capital Projects Fund of \$608,250)
Capital Projects Fund	\$608,250	\$130,535	-	\$738,785
Fuel Tax	\$395,000	-	\$34,570 ^D	\$429,570
Road Maintenance & Rehabilitation Program	\$325,821	-	-	\$325,821
Measure M2 (OC Go)	\$285,700	-	-	\$285,700
Service Authority for Abandoned Vehicles	\$0	-	-	\$0
Supplemental Law Enforcement Services	\$176,100	-	-	\$176,100
Mobile Source Reduction	\$0	\$10,711	-	\$10,711
PEG/Cable Television	\$15,000	-	-	\$15,000
Senior Mobility	\$207,000	-	\$170,600 ^E	\$377,600
Community Development Block Grant (CDBG)	\$150,000	\$307,528	-	\$457,528
Federal Grants	\$719,145	\$1,006,869	-	\$1,726,014

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State of California Grants	\$0	\$221,898	\$100,580 ^{C, F}	\$322,478
Miscellaneous Special Revenue	\$0	-	-	\$0
Laguna Woods Civic Support Fund	\$48,810	-	-	\$48,810
TOTAL	\$10,052,655	\$1,686,085	\$776,230	\$12,514,970

^A Fund Budget Adjustment CC-23/24-01: CalPERS Lump Sum Payments, +\$306,925 (R 23-33)

^B Fund Budget Adjustment CC-23/24-02: CEPPT Contribution, +\$163,555 (R 24-02)

^C Fund Budget Adjustment CC-23/24-03: State HHW Grant, +\$25,580 (R 24-07)

^D Fund Budget Adjustment CC-23/24-04: Transportation System, +\$34,570 (R 24-10)

^E Fund Budget Adjustment CC-23/24-05: Senior Mobility Program, +\$170,600 (R 24-11)

^F Fund Budget Adjustment CC-23/24-06: State SB 1383 Grant, +\$75,000 (R 24-14)

	<i>Fiscal Year 2024-25 Adopted Budget</i>	<i>Fiscal Year 2024-25 Carryover Appropriations</i>	<i>Fiscal Year 2024-25 Budget Amendments</i>	<i>Fiscal Year 2024-25 Amended Budget</i>
General Fund	\$7,287,511 (includes transfers to Capital Projects Fund of \$0)	\$56,947	\$1,941,790 ^{A,E,F, H,I,J,K,L,M,N,O,P,Q, R,T}	\$9,286,248 (includes transfers to other funds totaling \$1,740,852)
Capital Projects Fund	\$0	\$548,816	\$1,361,766 ^{A,E,I, L,M,N,O,P,Q,V}	\$1,910,582 (includes transfers to other funds totaling \$265,914)
Fuel Tax	\$425,000	\$10,518	-	\$435,518
Road Maintenance & Rehabilitation Program	\$195,795 ^B	-	(\$131,795) ^D	\$64,000
Measure M2 (OC Go)	\$290,700	-	-	\$290,700
Service Authority for Abandoned Vehicles	\$0	-	-	\$0
Supplemental Law Enforcement Services	\$176,100	-	-	\$176,100
Mobile Source Reduction	\$0	-	\$160,000 ^S	\$160,000
PEG/Cable Television	\$15,000	-	-	\$15,000
Senior Mobility	\$227,000	-	\$645,000 ^{H,J,R,T}	\$872,000
Community Development Block Grant (CDBG)	\$150,000	-	-	\$150,000
Federal Grants	\$782,869	\$118,388	-	\$901,257

ITEM 7.3 – Attachment B

State of California Grants	\$0	\$300,273	\$200,710 ^{C,G}	\$500,983
Miscellaneous Special Revenue	\$0	-	-	\$0
Laguna Woods Civic Support Fund	\$300	-	-	\$300
Less: Transfer to Other Funds	\$0	-	(\$2,006,766)	(\$2,006,766)
TOTAL	\$9,550,275	\$1,034,942	\$2,215,705	\$12,800,922

^A Fund Budget Adjustment CC-24/25-01: City Hall Project: Phase 4, +\$350,000 (R 24-19)

^B Non-Fund Budget Adjustment CC-24/25-02: Road Maintenance & Rehabilitation Program Fund appropriations allocated to the “Pavement Management Plan Project (Westbound El Toro Road between Tanager and Calle Corta)” are formally reallocated to the “Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)” in the amount of \$195,795. This non-fund budget adjustment is made in the interest of transparency and does not affect appropriations on a fund level. (R 24-19)

^C Fund Budget Adjustment CC-24/25-03: Pavement Project FY 2024-25, +\$200,000 (R 24-19)

^D Fund Budget Adjustment CC-24/25-04: Pavement Project FY 2024-25, -\$131,795 (R 24-19)

^E Fund Budget Adjustment CC-24/25-05: Confluence Bypass Project, +\$109,946 (R 24-19)

^F Fund Budget Adjustment CC-24/25-06: CalPERS Lump Sum Payments, +\$96,448 (R 24-34)

^G Fund Budget Adjustment CC-24/25-07: Interest on State SB 1383 Grant, +\$710 (R 24-35)

^H Fund Budget Adjustment CC-24/25-08: Senior Mobility Program, +\$150,000 (R 24-35)

^I Fund Budget Adjustment CC-24/25-09: ADA Phase 8, +\$1,000 (R 24-36)

^J Fund Budget Adjustment CC-24/25-10: Senior Mobility Program, +\$130,000 (R 24-48)

^K Fund Budget Adjustment CC-24/25-11: CEPPT Contribution, +\$104,490 (R 24-51)

^L Fund Budget Adjustment CC-24/25-12: Water Quality Treatment Project, +\$90,768 (R 25-01)

^M Fund Budget Adjustment CC-24/25-13: Circulation Project, +\$31,604 (R 25-01)

^N Fund Budget Adjustment CC-24/25-14: ADA Phase 8, +\$15,052 (R 25-04)

^O Fund Budget Adjustment CC-24/25-15: Woods End Project, +\$50,000 (R 25-04)

^P Fund Budget Adjustment CC-24/25-16: City Centre Park Project, +\$125,000 (R 25-05)

^Q Fund Budget Adjustment CC-24/25-17: City Hall Phase 4 (Elevator), +\$322,482 (R 25-06)

^R Fund Budget Adjustment CC-24/25-18: Senior Mobility Program, +\$300,000 (R 25-09)

^S Fund Budget Adjustment CC-24/25-19: New Zero Emission Vehicles, +\$160,000 (R 25-11)

^T Fund Budget Adjustment CC-24/25-20: Senior Mobility Program, +\$65,000 (R 25-XX)

^U Fund Budget Adjustment CC-24/25-21: Senior Mobility Program, +\$110,000 (R 25-XX)

^V Fund Budget Adjustment CC-24/25-22: Unspent Capital Projects Funds, +\$265,914 (R 25-XX)

The budget appropriations authorized by this section reflect the Fiscal Years 2023-25 adopted budgets, plus authorized budget adjustments approved between July 1, 2023 and the date of this amendment. The budget appropriations authorized by this section also include carryovers of approved, but unspent, budget appropriations from prior fiscal years. Such carryovers were approved by the City Council with the adoption of the current budget and/or pursuant to Administrative Policy 2.9.

SECTION 2. The Unspent Capital Projects Funds shall be unassigned to the capital improvement projects for which they were previously assigned, effective

with the passage and adoption of this resolution.

SECTION 3. 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 XX day of XX 2025.

SHARI L. HORNE, 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. 25-XX** was duly adopted by the City Council of the City of Laguna Woods at a regular meeting thereof, held on the XX day of XX 2025, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:

YOLIE TRIPPY, CMC, City Clerk

7.4 AS NEEDED FINANCIAL CONSULTING SERVICES

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

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**EXTENSION AND AMENDMENT OF THE
CONSULTANT SERVICES AGREEMENT
BETWEEN THE
CITY OF LAGUNA WOODS
AND
IRWIN B. BORNSTEIN
FOR AS NEEDED FINANCIAL SERVICES**

This EXTENSION AND AMENDMENT of the CONSULTANT SERVICES AGREEMENT FOR AS NEEDED FINANCIAL SERVICES ("AGREEMENT") that was entered into on July 1, 2017, by and among the City of Laguna Woods, a general law city of the State of California ("CITY") and Irwin B. Bornstein, an individual ("CONSULTANT"), is made and entered into this _____ by and among CITY and CONSULTANT.

WHEREAS, the initial term of the AGREEMENT was for the period between July 1, 2017 and 11:59 p.m. on June 30, 2018; and

WHEREAS, the AGREEMENT allows for the term of the AGREEMENT to be extended by mutual written agreement; and

WHEREAS, the term of the AGREEMENT was previously extended for periods through 11:59 p.m. on June 30, 2025; and

WHEREAS, CITY has identified a need for and requested CONSULTANT provide services through 11:59 p.m. on June 30, 2026; and

WHEREAS, CONSULTANT is willing and able to provide the additional services requested by CITY, subject to the terms and conditions of this EXTENSION AND AMENDMENT.

NOW THEREFORE, the parties amend the AGREEMENT as follows:

1. CITY and CONSULTANT hereby agree to an EXTENSION of the AGREEMENT for a period beginning on July 1, 2025 and ending at 11:59 p.m. on June 30, 2026 with no changes to the terms and conditions of the AGREEMENT except as specified herein.

2. CITY and CONSULTANT hereby agree to an AMENDMENT of the AGREEMENT consisting of an increase in compensation from the rate of One Hundred Dollars (\$100.00) hourly to One Hundred and Ten Dollars (\$110.00) hourly, effective July 1, 2025.

[SIGNATURES ON NEXT PAGE]

IN WITNESS WHEREOF, the parties hereto have caused this EXTENSION AND AMENDMENT to be executed the day and year first above written.

CITY OF LAGUNA WOODS:

Approved as to Form:

By _____
Christopher Macon, City Manager

Alisha Patterson, City Attorney

CONSULTANT:

By _____
Irwin B. Bornstein

7.5

**BUILDING PLAN REVIEW AND CERTIFIED
ACCESS SPECIALIST (CASP) SERVICES**

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

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**EXTENSION AND AMENDMENT OF THE
AGREEMENT FOR CONSULTANT SERVICES
BETWEEN THE
CITY OF LAGUNA WOODS
AND
BUREAU VERITAS NORTH AMERICA
FOR BUILDING PLAN REVIEW
AND CERTIFIED ACCESS SPECIALIST (CASP) SERVICES**

This EXTENSION AND AMENDMENT of the AGREEMENT FOR CONSULTANT SERVICES ("AGREEMENT") that was approved by the City Council on May 20, 2020, by and among the City of Laguna Woods, a California municipal corporation ("CITY") and Bureau Veritas North America ("CONSULTANT"), is made and entered into this _____ by and among the CITY and CONSULTANT.

WHEREAS, the initial term of the AGREEMENT was for the period between June 17, 2020 and 11:59 p.m. on June 30, 2023; and

WHEREAS, the term of the AGREEMENT was previously extended through 11:59 p.m. on June 30, 2025; and

WHEREAS, the AGREEMENT allows for the term of the AGREEMENT to be extended upon written agreement of both parties to the AGREEMENT through a maximum of 11:59 p.m. on June 30, 2025; and

WHEREAS, the AGREEMENT allows for amendments to the AGREEMENT provided they are made in writing and approved by both parties to the AGREEMENT; and

WHEREAS, CITY has identified a need for and requested CONSULTANT provide services through 11:59 p.m. on December 31, 2025; and

WHEREAS, CONSULTANT is willing and able to provide the additional services requested by CITY, subject to the terms and conditions of this EXTENSION AND AMENDMENT.

NOW THEREFORE, the parties amend the AGREEMENT as follows:

1. CITY and CONSULTANT hereby agree to an EXTENSION of the AGREEMENT for a period beginning on July 1, 2025 and ending at 11:59 p.m. on December 31, 2025 with no changes to the terms and conditions of the AGREEMENT except as provided herein.

2. CITY and CONSULTANT hereby agree to an AMENDMENT of the AGREEMENT consisting of the modifications shown on pages 3 through 4 of this AMENDMENT to Exhibit "B" of the AGREEMENT.

[SIGNATURES ON NEXT PAGE]

IN WITNESS WHEREOF, the parties hereto have caused this EXTENSION AND AMENDMENT to be executed the day and year first above written.

CITY OF LAGUNA WOODS:

Approved as to Form:

By _____
Christopher Macon, City Manager

Alisha Patterson, City Attorney

CONSULTANT:

By _____
Craig Baptista, Vice President-West,
Plan Check & Inspection

AMENDMENT TEXT

Exhibit “B” (“Compensation”) of the AGREEMENT is amended to read as follows (additions shown with underlining and deletions shown with ~~strike-through~~):

EXHIBIT "B"
COMPENSATION

Table B-1: Compensation Schedule – As-Needed Services

Project Type	Regular Rate	Holiday Rate*
Plan Review Engineer (Mechanical/Electrical/Plumbing)	\$120 per hour	\$150 per hour
Plan Review Engineer [Professional Engineer (PE) or Structural Engineer (SE)]	\$125 per hour	\$156.25 per hour
Certified Access Specialist (CASp) Plans Examiner	\$125 per hour	\$156.25 per hour
Certified Access Specialist (CASp) Inspections, Site Assessments, and Transition Planning	\$150 per hour	\$187.50 per hour
International Code Council (ICC) Certified Plans Examiner	\$105 per hour	\$131.25 per hour
Fire Plan Reviewer	\$110 per hour	\$137.50 per hour
Plan Review of Residential Remodels – Expedited	Additional 25% of regular and/or holiday rates, as applicable**	
Plan Review of CITY-funded or Partially CITY-funded Projects (all personnel, disciplines, and specialties)	\$120 per hour	

* “Holiday Rate” shall apply to the following holidays only: New Year’s Day, Memorial Day, Independence Day, Labor Day, Veterans Day, Thanksgiving Day, and Christmas Day. CONSULTANT shall obtain CITY’s authorization prior to providing any services for which “Holiday Rate” shall be incurred.

** CONSULTANT shall obtain CITY’s authorization prior to reviewing plans as “Residential Remodels – Expedited.” CONSULTANT shall only be compensated at the “Residential Remodels – Expedited” rate for plan reviews specifically authorized in advance by CITY as “Residential Remodels – Expedited.”

Rate Changes

The rates set forth in Table B-1 shall not change through 11:59 p.m. on June 30, 2022. Beginning on July 1, 2022 and again on July 1, 2024 (~~if the term of this AGREEMENT is extended through that date~~) and July 1, 2025, all hourly rates set forth in Table B-1 shall increase by the amount of any increase in the United States Bureau of Labor Statistics’ Los Angeles-Long Beach-Anaheim Consumer Price Index for All Urban Consumers (CPI-U) between March of the then-current and previous years, not to exceed 3% in any single year.

Other Notes

ITEM 7.5

The rates set forth in Table B-1 are “all inclusive”. CITY shall not provide separate or supplemental compensation to CONSULTANT.

7.6 CODE ENFORCEMENT SERVICES

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

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**EXTENSION OF THE
AGREEMENT FOR CONSULTANT SERVICES
BETWEEN THE
CITY OF LAGUNA WOODS
AND
WILLDAN ENGINEERING
FOR CODE ENFORCEMENT SERVICES**

This EXTENSION of the AGREEMENT FOR CONSULTANT SERVICES ("AGREEMENT") that was approved by the City Council on August 16, 2023, by and among the City of Laguna Woods, a California municipal corporation ("CITY") and Willdan Engineering ("CONSULTANT"), is made and entered into this _____ by and among the CITY and CONSULTANT.

WHEREAS, the initial term of the AGREEMENT was for the period between September 1, 2023 and 11:59 p.m. on June 30, 2025; and

WHEREAS, the AGREEMENT allows for the term of the AGREEMENT to be extended upon written agreement of both parties to the AGREEMENT; and

WHEREAS, CITY has identified a need for and requested CONSULTANT provide services through 11:59 p.m. on December 31, 2025; and

WHEREAS, CONSULTANT is willing and able to provide the additional services requested by CITY.

NOW THEREFORE, the parties amend the AGREEMENT as follows:

1. CITY and CONSULTANT hereby agree to an EXTENSION of the AGREEMENT for a period beginning on July 1, 2025 and ending at 11:59 p.m. on December 31, 2025 with no changes to the terms and conditions of the AGREEMENT except as provided herein.

IN WITNESS WHEREOF, the parties hereto have caused this EXTENSION to be executed the day and year first above written.

CITY OF LAGUNA WOODS:

Approved as to Form:

By _____
Christopher Macon, City Manager

Alisha Patterson, City Attorney

CONSULTANT:

By _____
Patrick Johnson, Director of Building
and Safety

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7.7

**INFORMATIONAL SIGNAGE ON LAGUNA
WOODS VILLAGE TRASH ENCLOSURES**

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

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**MEMORANDUM OF UNDERSTANDING
TO ALLOW FOR THE INSTALLATION OF INFORMATIONAL SIGNAGE ON TRASH
ENCLOSURES ON THIRD LAGUNA HILLS MUTUAL PROPERTY (“MOU”)**

1. **AGREEMENT TO INSTALL INFORMATIONAL SIGNAGE.** Effective on the date of execution below, the City of Laguna Woods, a California municipal corporation (“CITY”), agrees to facilitate the installation of informational signage on trash enclosures on Third Laguna Hills Mutual (“THIRD”) property. Such informational signage shall consist only of the signage shown in Exhibit A to this MOU, installed in the manner described in Exhibit B, Exhibit C, Exhibit D, and Exhibit E to this MOU. The term of this MOU shall commence on the date of execution below and end at 11:59 p.m. on June 30, 2031. Such term may be extended upon written agreement of both parties to this MOU. Such term may be terminated early by either party for any reason with a minimum of sixty (60) days written notice to the other party. In the event THIRD terminates this MOU and elects to remove any informational signage installed pursuant to this MOU prior to June 30, 2031, THIRD shall reimburse CITY for any State of California funds it used to implement this MOU which CITY is required to return, as well as any required interest and penalties.

2. **MAINTENANCE AND REPLACEMENT OF INFORMATIONAL SIGNAGE.** Subject to the conditions and limitations set forth herein, effective on the date of execution below, CITY shall be responsible for maintaining and replacing the informational signage installed pursuant to this MOU. CITY shall maintain the informational signage in good condition, free of graffiti and other markings, excepting normal wear-and-tear as outdoor signs of a similar type may experience, including by replacing informational signage when necessary. CITY shall not be responsible for proactively inspecting the informational signage installed pursuant to this MOU and shall rely on THIRD for notifications of conditions and circumstances that may indicate a need for maintenance or replacement thereof. THIRD shall provide such notifications to CITY in a timely manner and in writing to addresses, electronic and/or physical, as CITY may designate, in writing, from time to time. THIRD may provide verbal notifications in addition to, but not in lieu of, written notifications. Upon receiving such written notifications from THIRD, CITY shall inspect the subject informational signage within five (5) CITY business days and commence maintenance or replacement actions that it deems necessary within five (5) CITY business days thereafter. During the initial inspection or at any other time, CITY may remove without replacing informational signage that it determines to require maintenance or replacement until such maintenance or replacement is completed. CITY may elect to inspect the informational signage installed pursuant to this MOU apart from in response to receiving a written notification from THIRD and doing so shall not create any subsequent duty to do so.

3. **OWNERSHIP OF INFORMATIONAL SIGNAGE.** The informational signage installed pursuant to this MOU is and shall at all times remain property of CITY. Upon the expiration or termination of this MOU, the informational signage installed pursuant to this MOU shall automatically become the property of THIRD, in “as-is” condition, and CITY shall have no continuing obligations or liability related to such signage.

4. **ACCESS RIGHTS.** By executing this MOU, THIRD grants to CITY and its respective elected and appointed boards, officials, officers, agents, employees, contractors, and volunteers (“ENTRANTS”) a license to access its property at any time for the specific and limited purposes

of implementing this MOU and conducting inspections required or requested by the California Department of Resources Recycling and Recovery (or successor agency) (“CALRECYCLE”) in connection with the use of State of California funds to implement this MOU which may include, but is not limited to, CALRECYCLE accompanying ENTRANTS for such inspections, provided however that ENTRANTS shall obtain and maintain all business passes as may be required by THIRD to enter its property, which shall be provided at no cost. Such license shall be effective through 11:59 p.m. on June 30, 2031 or for the same period of time for which this MOU is effective, whichever is longer.

5. *LIMITATIONS.* CITY’s obligations under this MOU shall be limited by agreements, laws, policies, and regulations which CITY is subject to or may become subject to during the term of this MOU. Nothing in this MOU shall be construed as requiring CITY to take any action contrary to or in excess of its obligations set forth in agreements, laws, policies, or regulations to which it is subject to or may become subject to, whether mandatorily or electively.

THIRD acknowledges that the informational signage installed pursuant to this MOU will require initial fabrication and installation, as well as maintenance and replacement from time to time. CITY makes no promise, representation, nor warranty of any kind to THIRD, nor to any party claiming by or through THIRD, nor to any third party whatsoever, that it will attain, keep, or maintain a specific time or period of display of the informational signage, and no duty, mandatory or otherwise, is created for CITY hereby.

THIRD acknowledges that the informational signage installed pursuant to this MOU is intended to serve identification and general awareness purposes only, and not any public health, safety, or welfare purpose nor any purpose related to legal or regulatory compliance. CITY makes no promise, representation, nor warranty of any kind to THIRD, nor to any party claiming by or through THIRD, nor to any third party whatsoever, that the informational signage will attain, achieve, or otherwise result in any specific level of compliance with applicable agreements, laws, policies, and regulations which THIRD is subject to or may become subject to during the term of this MOU including, without limitation, California Senate Bill 1383 (Lara, Chapter 395, Statutes of 2016), the Short-lived Climate Pollutants (SLCP): Organic Waste Reductions Regulations approved by the California Office of Administrative Law, and provisions of the Laguna Woods Municipal Code related to solid waste, as may change from time to time.

6. *EXCUSABLE DELAYS.* CITY shall not be liable for damages caused by delay in performance or failure to perform due to causes beyond the control of CITY. Such causes include, but are not limited to, acts of God, acts of the public enemy, acts of federal, state, or local governments, court orders, fires, floods, epidemics, strikes, embargoes, unusually severe weather, and processing times related to applications made by ENTRANTS for business passes as may be required by THIRD to enter its property.

7. *NOTICES.* All notices required or permitted to be given under this MOU shall be in writing and shall be personally delivered, or sent by telecopy or certified mail, postage prepaid and return receipt requested, addressed as follows:

To CITY: City of Laguna Woods
 Attn: City Manager

24264 El Toro Road
Laguna Woods, CA 92637
To THIRD: Third Laguna Hills Mutual
ATTN: President
24351 El Toro Road
Laguna Woods, CA 92637

Notice shall be deemed effective on the date personally delivered or, if mailed, three (3) days after deposit of the same in the custody of the United States Postal Service.

8. *INDEMNIFICATION.* CITY agrees to indemnify, protect, defend, and hold THIRD and their directors, officers, members, agents, employees, attorneys, volunteers, successors, and assigns (collectively, "THIRD INDEMNITEES") harmless from and against any and all claims, losses, liabilities, actions, judgments, costs, and expenses (including reasonable attorneys' fees and costs) that they may suffer or incur as a result of the actions of CITY or its respective elected and appointed boards, officials, officers, agents, employees, contractors, and volunteers (collectively, "CITY PARTIES") related to the installation, maintenance, or replacement of informational signage specified herein, subject to the conditions and limitations set forth herein.

9. *INSURANCE.* CITY shall maintain in full force and effect during the term of this MOU, Commercial General Liability insurance with not less than \$1,000,000 limit per occurrence with \$2,000,000 aggregate and naming THIRD INDEMNITEES as additional insureds for the activities of CITY PARTIES. CITY's Commercial General Liability insurance policy shall be issued by an insurance company reasonably acceptable to THIRD. In the event the issuing insurance company of CITY's Commercial General Liability Insurance policy is unacceptable to THIRD, THIRD's only recourse shall be to terminate this MOU. CITY's Commercial General Liability Insurance policy must be written on an occurrence policy form in full force and effect regardless of when a claim is made by CITY.

CITY shall maintain in full force and effect during the term of this MOU, Workers' Compensation insurance as required by the Labor Code of the State of California.

10. *STATUS OF PARTIES.* No agency, partnership, joint venture, or employment is created as a result of this MOU. The parties to this MOU do not have any authority of any kind to bind each other in any respect whatsoever.

11. *ASSIGNMENT.* THIRD shall not assign or transfer this MOU or any portion of this MOU without the prior written consent of CITY.

12. *NO THIRD-PARTY BENEFICIARIES.* This MOU, its provisions, and its covenants, are for the sole and exclusive benefit of CITY and THIRD. No other parties or entities are intended to be, nor shall be considered, beneficiaries of the performance by either CITY or THIRD of any of the obligations under this MOU.

13. *BINDING EFFECT.* This MOU shall be binding upon the heirs, executors, administrators, successors, and assigns of CITY and THIRD.

14. *AUTHORITY TO EXECUTE.* The person or persons executing this MOU on behalf of CITY and THIRD has reviewed the terms and conditions of this MOU and has had the opportunity to consult with legal counsel regarding them as CITY and THIRD has deemed appropriate.

The person or persons executing this MOU on behalf of CITY and THIRD represents and warrants that he/she/they has/have the authority to so execute this MOU and to bind CITY or THIRD to the performance of its obligations hereunder.

15. *ENTIRE AGREEMENT.* This MOU is the entire, complete, final and exclusive expression of the parties with respect to the matters addressed therein and supersedes all other agreements or understandings, whether oral or written, or entered into between CITY and THIRD prior to the execution of this MOU. No statements, representations or other agreements, whether oral or written, made by any party which is not embodied herein shall be valid and binding. No amendment to this MOU shall be valid and binding unless in writing duly executed by CITY and THIRD or their authorized representatives.

16. *SEVERABILITY.* If any term, condition or covenant of this MOU is declared or determined by any court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this MOU shall not be affected thereby and the MOU shall be read and construed without the invalid, void or unenforceable provision(s).

IN WITNESS WHEREOF, the parties hereto have caused this MOU to be executed the latter day and year dated below.

CITY OF LAGUNA WOODS:

Shari L. Horne, Mayor

Date

THE ABOVE SIGNATURE SHALL BE NOTARIZED.
ATTACH ACKNOWLEDGEMENT FORM.

Approved by the City Council on: XX, 2025

Approved as to Form:

Alisha Patterson, City Attorney

THIRD LAGUNA HILLS MUTUAL:

S.K. Park, President

Date

THE ABOVE SIGNATURE SHALL BE NOTARIZED.
ATTACH ACKNOWLEDGEMENT FORM.

EXHIBIT A

SIGN SPECIFICATION AND DESIGN

Sign Specification

Material: Aluminum

Size: 5" x 7"

Other details:

- Digital print
- UV ink
- UV coating
- One 3/16" hole in each top corner of the sign

DESIGN 1: ORGANICS RECYCLING AND NON-ORGANICS RECYCLING



Laguna Woods Village®

Enclosure 14 A



DESIGN 2: NON-ORGANICS RECYCLING



Laguna Woods Village®

Enclosure 14 A



EXHIBIT B

SIGNAGE INSTALLATION SPECIFICATIONS

Standard Enclosure (houses two bins) and Double Enclosures (two standard enclosures)

- One (1) sign shall be installed on the second block from the top of the enclosure on the side wall facing the street.
- For any enclosures with both side walls facing a street, one (1) sign shall be installed on each side wall (this will mostly occur at Double Enclosures).
- Signs shall be fastened at the sign's top two corner holes using 3/16" x 1 1/4" Hex Head Tapcon Concrete Screw Anchors (in white or silver) or TripleGrip #8 1-1/4" screws (Cobra 171R), or similar hardware. Silicone shall be applied to holes to prevent water intrusion. Should the City determine different hardware to be more effective, the City shall receive approval from Village Management Services before use.



Gated Enclosures

- One (1) sign shall be installed at the top right corner of the gate door with the ground latch (refer to rendering).
- For gates without the border frame, the sign shall be placed in the same location as the gates with the border frame.
- Signs shall be fastened to the wood at the sign's top two corner holes using TripleGrip #8 1-1/4" screws (Cobra 171R) and #8 flat washer. The City shall pay special attention to ensure the screw does not protrude through the back of the mounting surface. Silicone shall be applied to holes to prevent water intrusion. Should the City determine different hardware to be more effective, the City shall receive approval from Village Management Services before use.

ITEM 7.7 - Attachment A

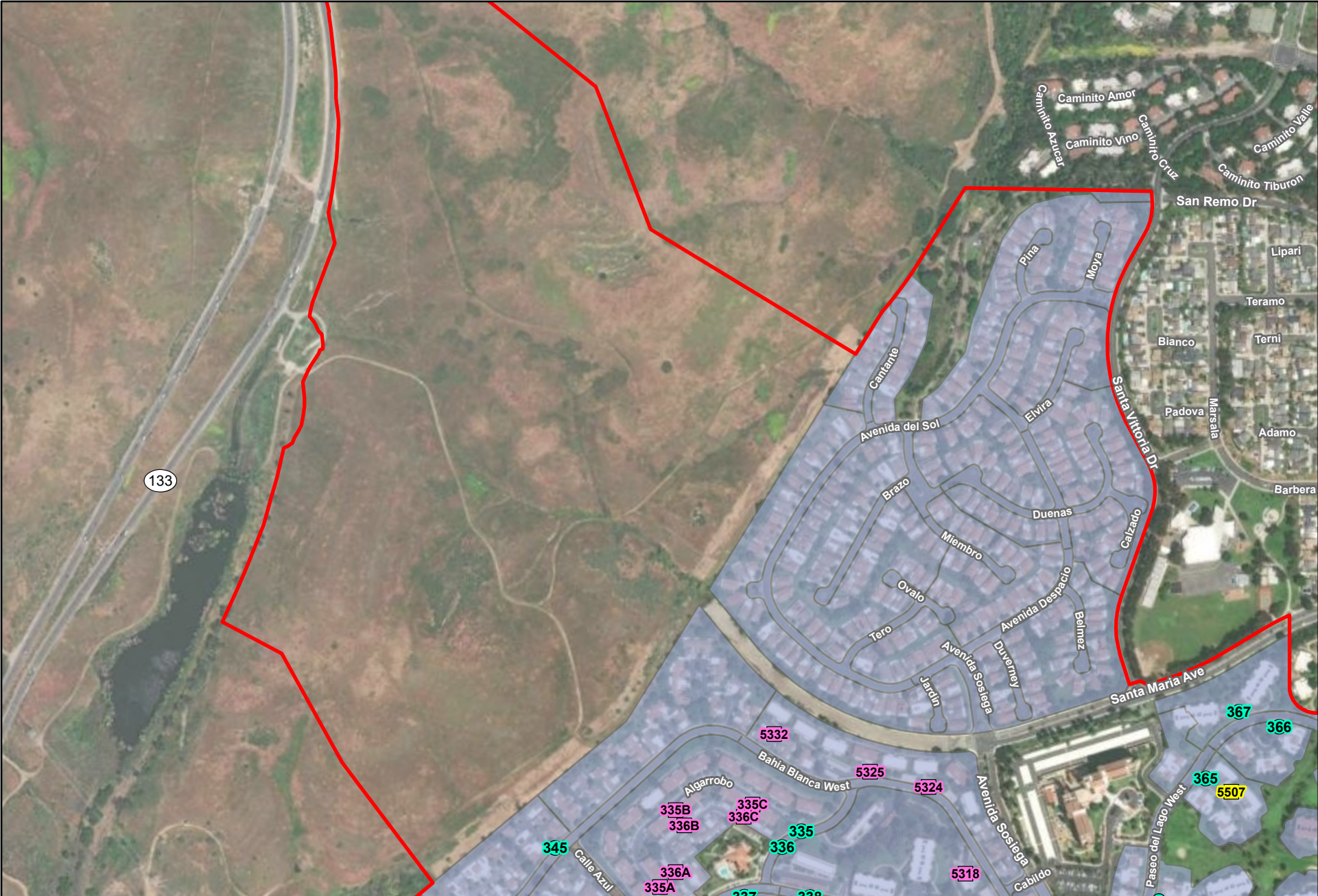


Other

- For any other enclosure types encountered, the City shall contact Village Management Services for direction.

EXHIBIT C

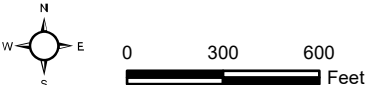
ENCLOSURE TYPES



- City Boundary
- Third Mutual Area
- Cul-de-sacs
- Standard Enclosures
- Gated Enclosures

Enclosure Types - Third Mutual

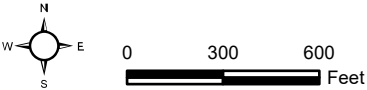
For reference only; refer to CITY GIS database for specific locations.



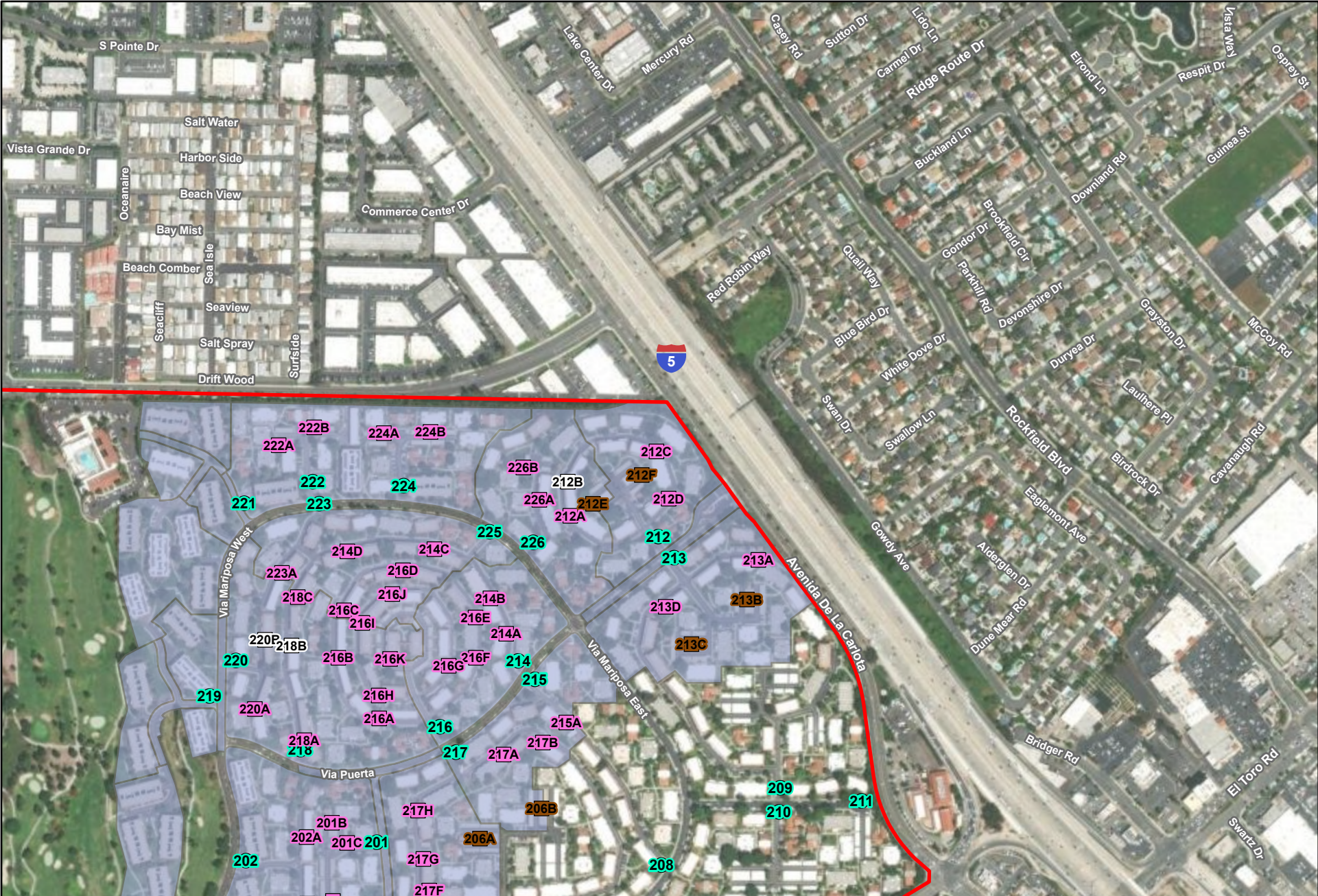


- City Boundary
- Third Mutual Area
- Cul-de-sacs
- Standard Enclosures
- Double Enclosures
- Gated Enclosures
- Other

Enclosure Types - Third Mutual



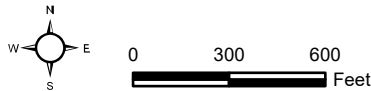
For reference only; refer to CITY GIS database for specific locations.

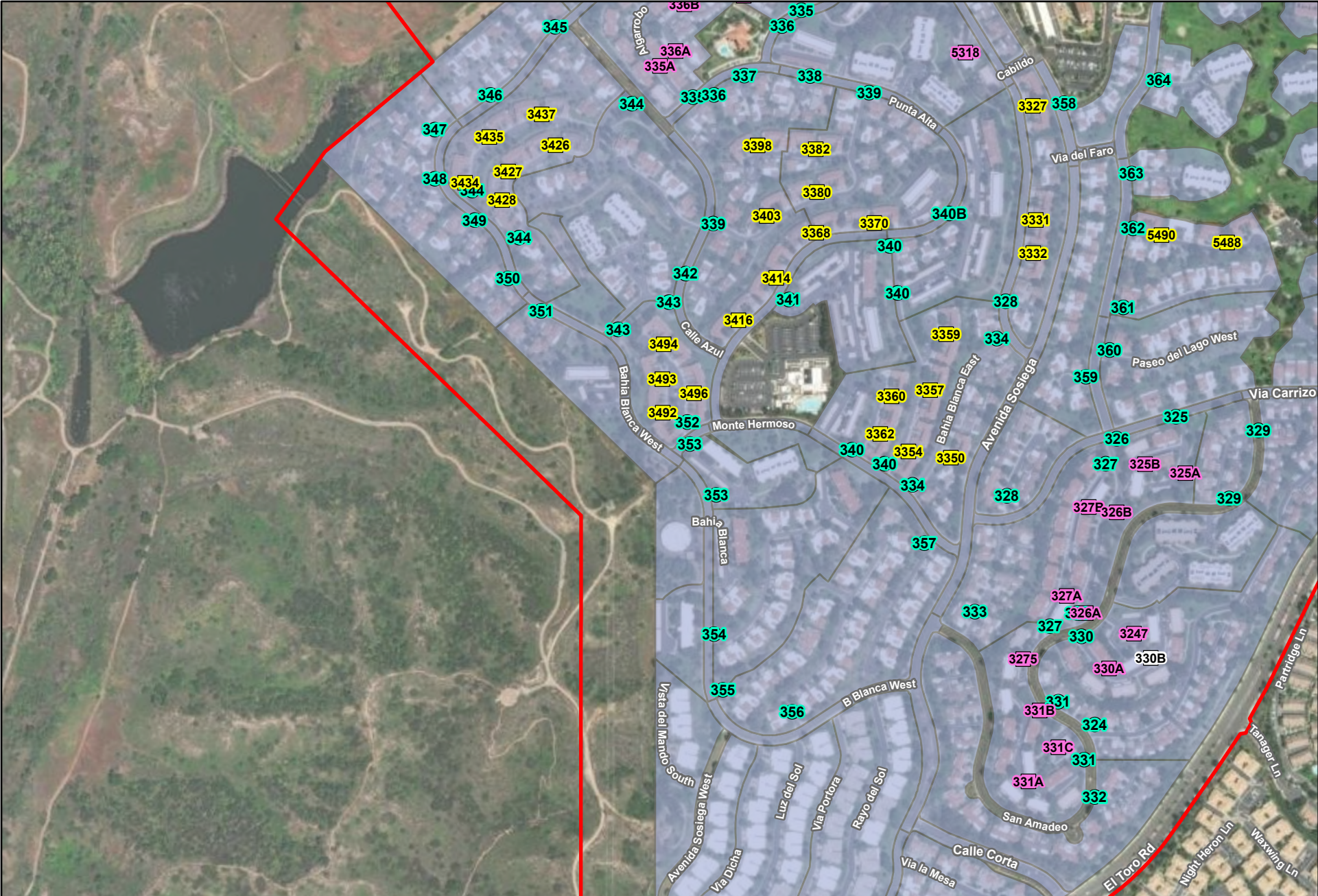


- City Boundary
- Third Mutual Area
- Cul-de-sacs
- Standard Enclosures
- Double Enclosures
- Other

Enclosure Types - Third Mutual

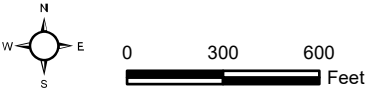
For reference only; refer to CITY GIS database for specific locations.



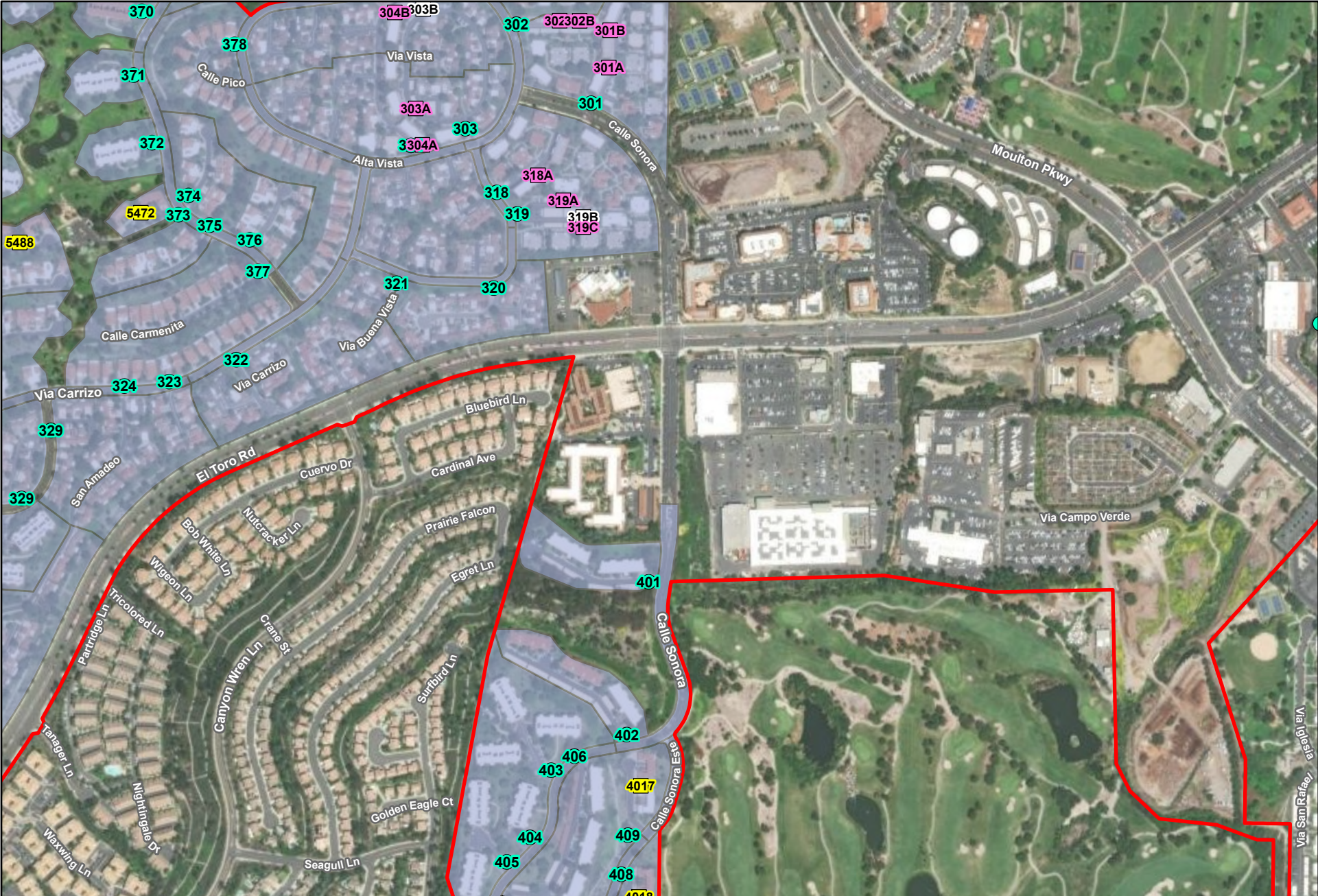


- City Boundary
- Third Mutual Area
- Cul-de-sacs
- Gated Enclosures
- Standard Enclosures
- Other

Enclosure Types - Third Mutual



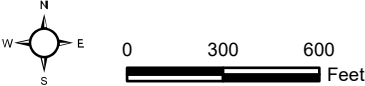
For reference only; refer to CITY GIS database for specific locations.

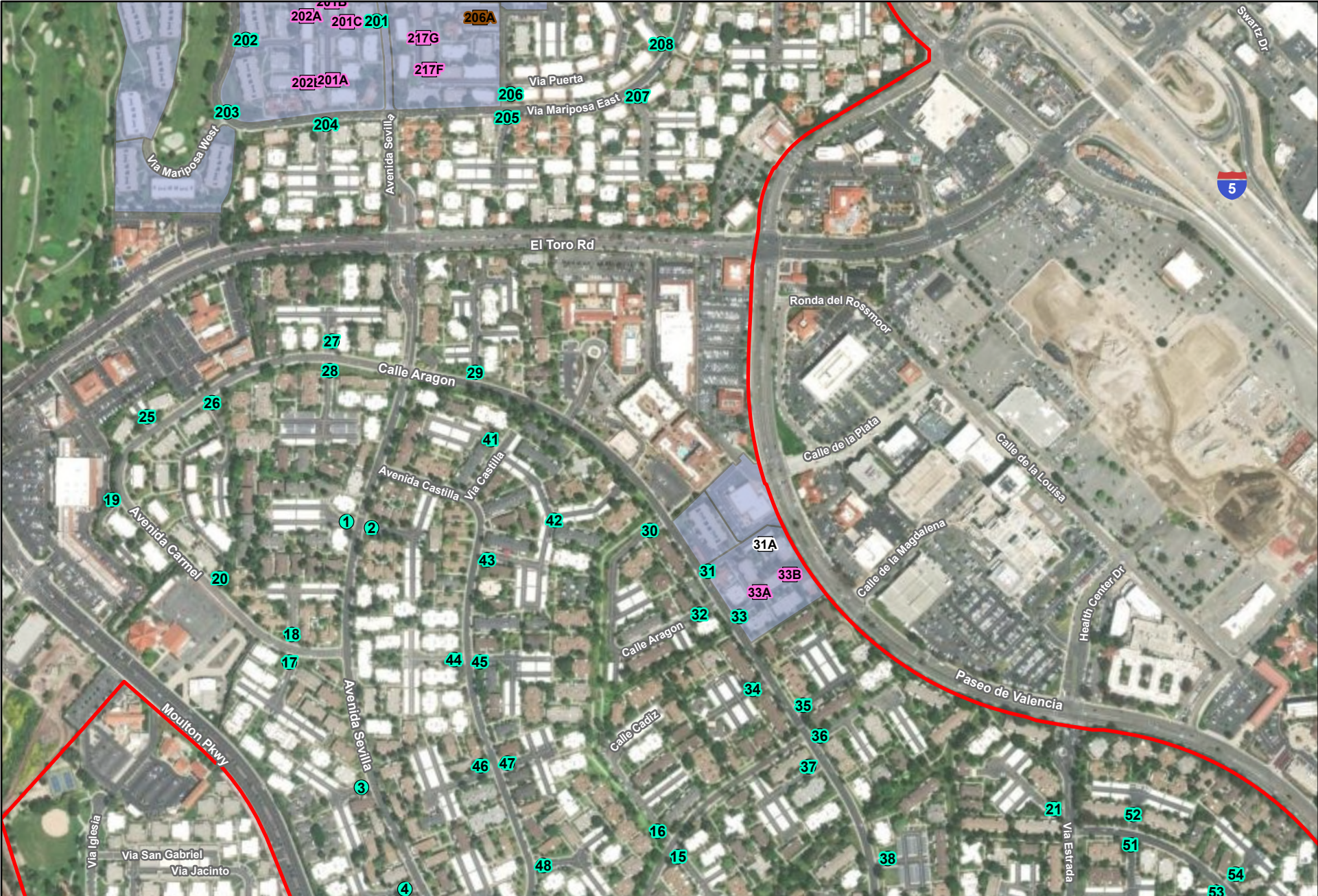


- City Boundary
- Third Mutual Area
- Other
- Standard Enclosures
- Gated Enclosures
- Cul-de-sacs

Enclosure Types - Third Mutual

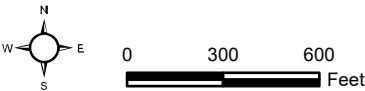
For reference only; refer to CITY GIS database for specific locations.





- City Boundary
- Third Mutual Area
- Standard Enclosures
- Double Enclosures
- Other
- Cul-de-sacs

Enclosure Types - Third Mutual



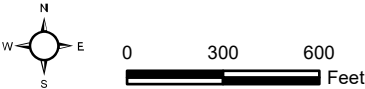
For reference only; refer to CITY GIS database for specific locations.



- City Boundary
- Gated Enclosures
- Third Mutual Area
- Cul-de-sacs

Enclosure Types - Third Mutual

For reference only; refer to CITY GIS database for specific locations.





- City Boundary
- Third Mutual Area
- Cul-de-sacs

- Gated Enclosures

Enclosure Types - Third Mutual

For reference only; refer to CITY GIS database for specific locations.

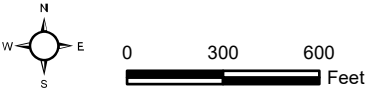
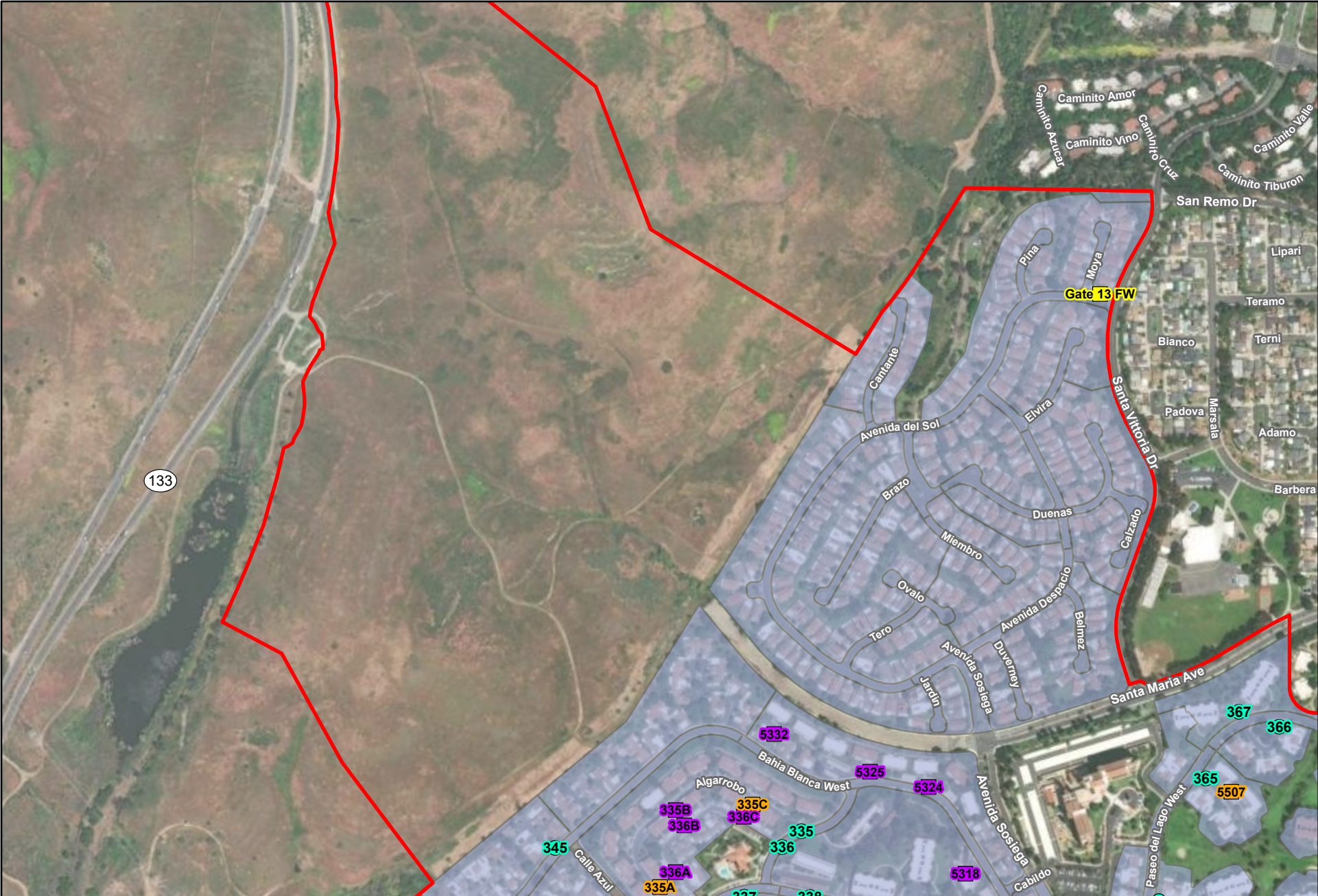


EXHIBIT D

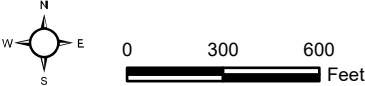
ENCLOSURE SIGN TYPES

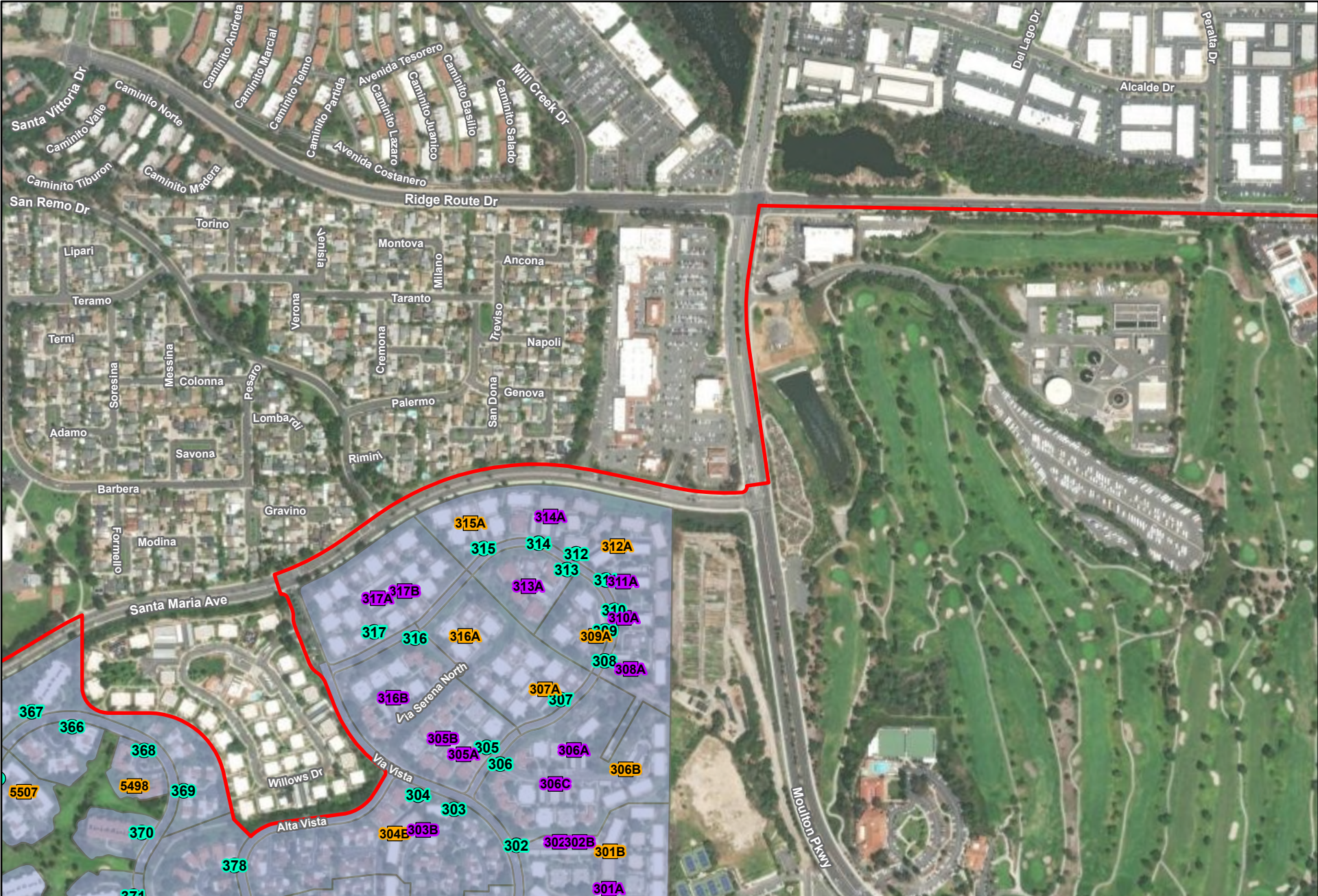


- City Boundary
- Trash, Recycling, and Organics
- Organics Only
- Third Mutual Area
- Trash and Recycling Only
- Cul-de-sacs

For reference only; refer to CITY GIS database for specific locations.

Enclosure Sign Types – Third Mutual

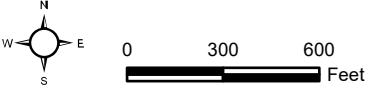




- ▭ City Boundary
- Third Mutual Area
- Cul-de-sacs
- Trash, Recycling, and Organics
- Trash and Recycling Only

For reference only; refer to CITY GIS database for specific locations.

Enclosure Sign Types – Third Mutual

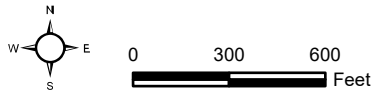


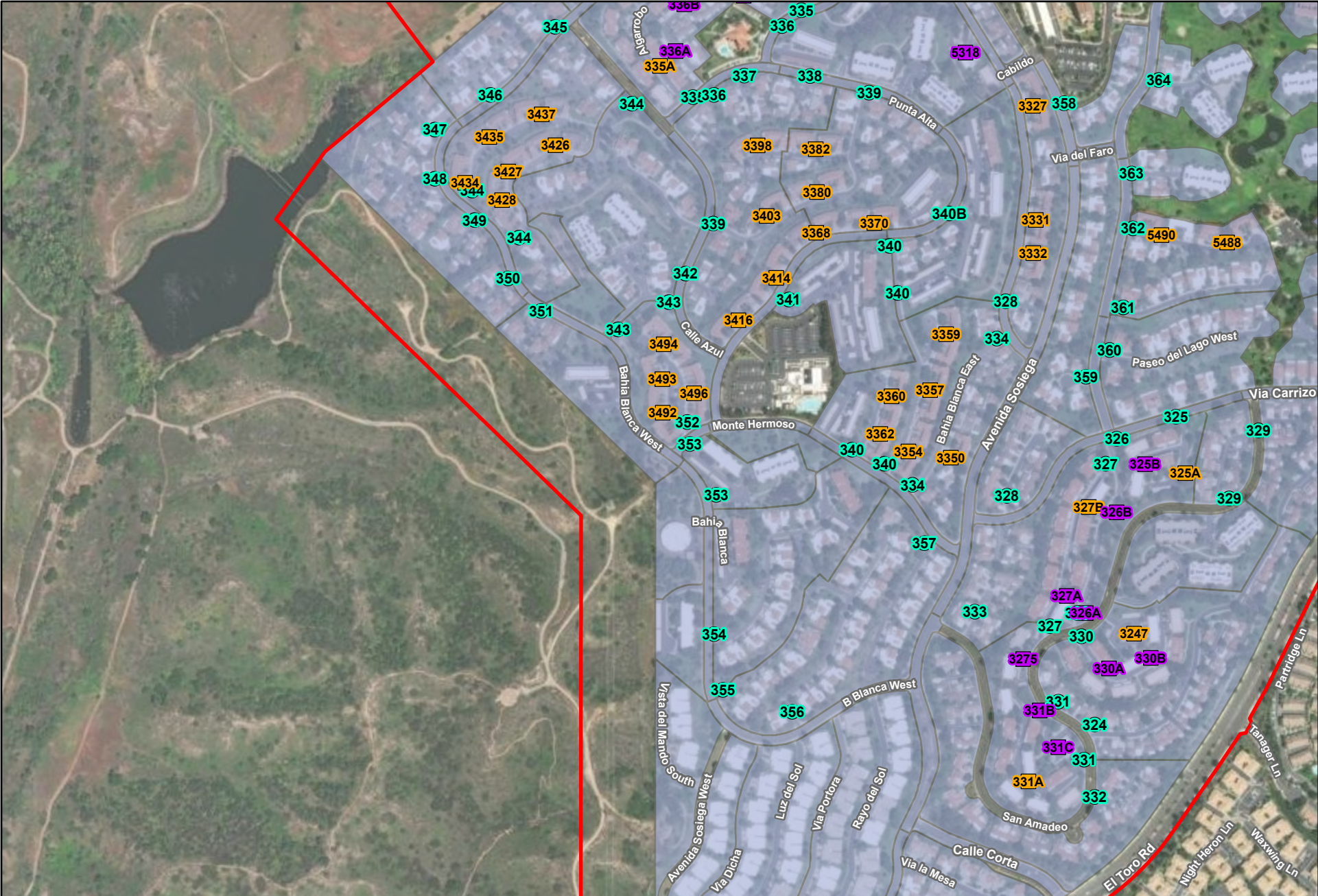


- ▭ City Boundary
- ▭ Third Mutual Area
- Cul-de-sacs
- ▭ Trash, Recycling, and Organics
- ▭ Trash and Recycling Only

For reference only; refer to CITY GIS database for specific locations.

Enclosure Sign Types - Third Mutual

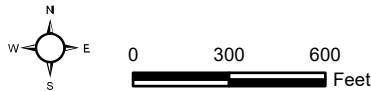




- City Boundary
- Third Mutual Area
- Cul-de-sacs
- Trash, Recycling, and Organics
- Trash and Recycling Only

For reference only; refer to CITY GIS database for specific locations.

Enclosure Sign Types - Third Mutual

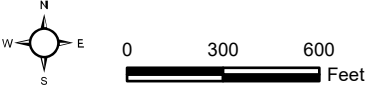


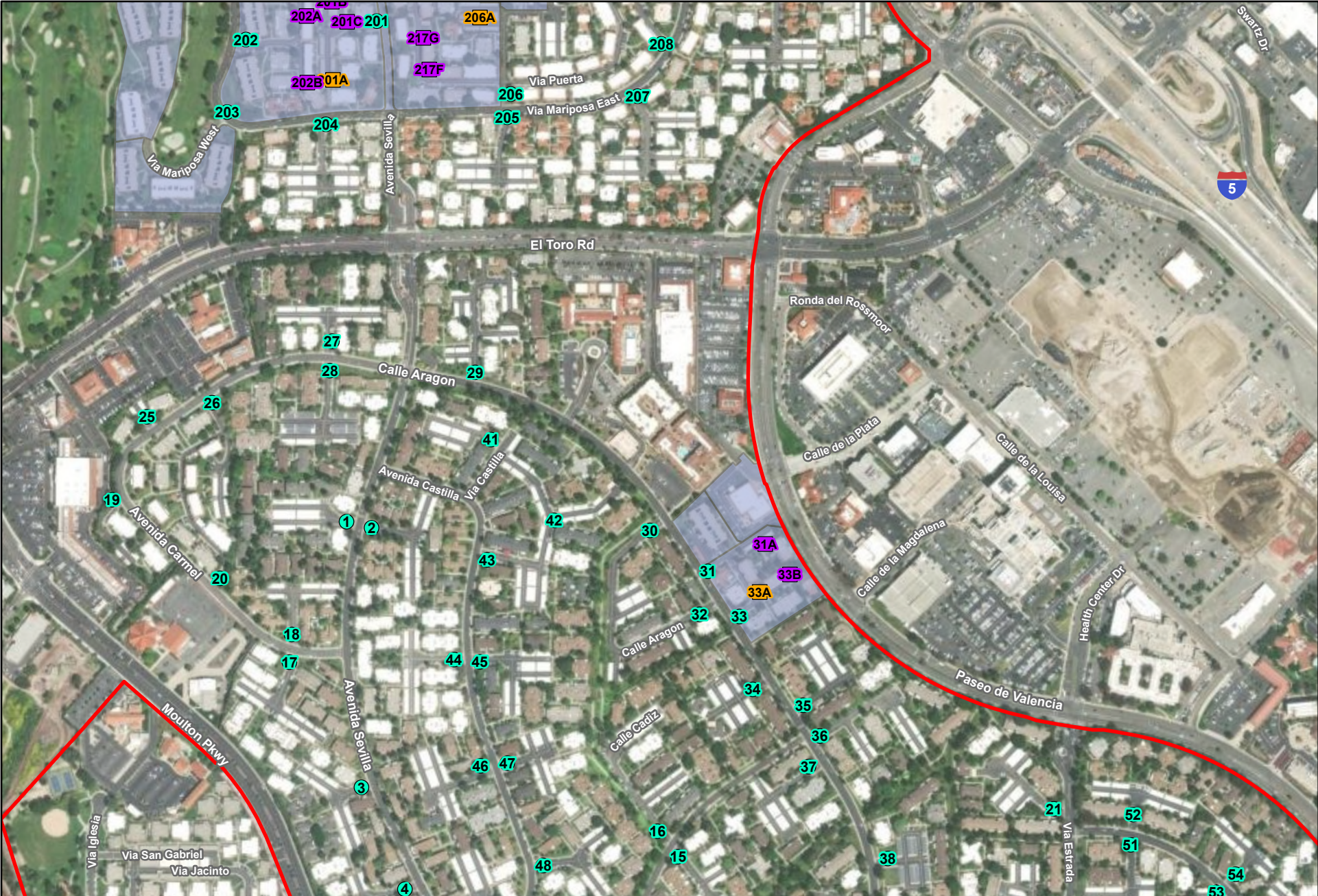


- City Boundary
- Trash, Recycling, and Organics
- Third Mutual Area
- Trash and Recycling Only
- Cul-de-sacs

For reference only; refer to CITY GIS database for specific locations.

Enclosure Sign Types – Third Mutual

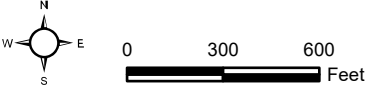




- ▭ City Boundary
- ▭ Third Mutual Area
- Cul-de-sacs
- ▭ Trash, Recycling, and Organics
- ▭ Trash and Recycling Only

For reference only; refer to CITY GIS database for specific locations.

Enclosure Sign Types - Third Mutual

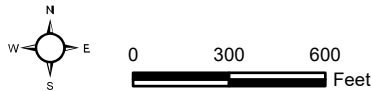




- City Boundary
- Trash, Recycling, and Organics
- Third Mutual Area
- Cul-de-sacs

For reference only; refer to CITY GIS database for specific locations.

Enclosure Sign Types – Third Mutual





- City Boundary
- Third Mutual Area
- Cul-de-sacs
- Trash, Recycling, and Organics

For reference only; refer to CITY GIS database for specific locations.

Enclosure Sign Types - Third Mutual

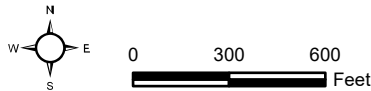


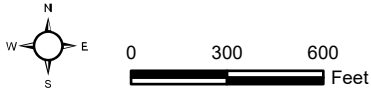
EXHIBIT E

NUMBER OF SIGNS AT EACH ENCLOSURE



- City Boundary
- Third Mutual Area
- Cul-de-sacs
- Enclosures with 1 Sign

Number of Signs at Each Enclosure - Third Mutual Page 1

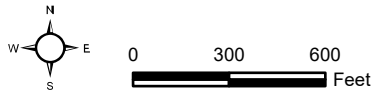


For reference only; refer to CITY GIS database for specific locations.

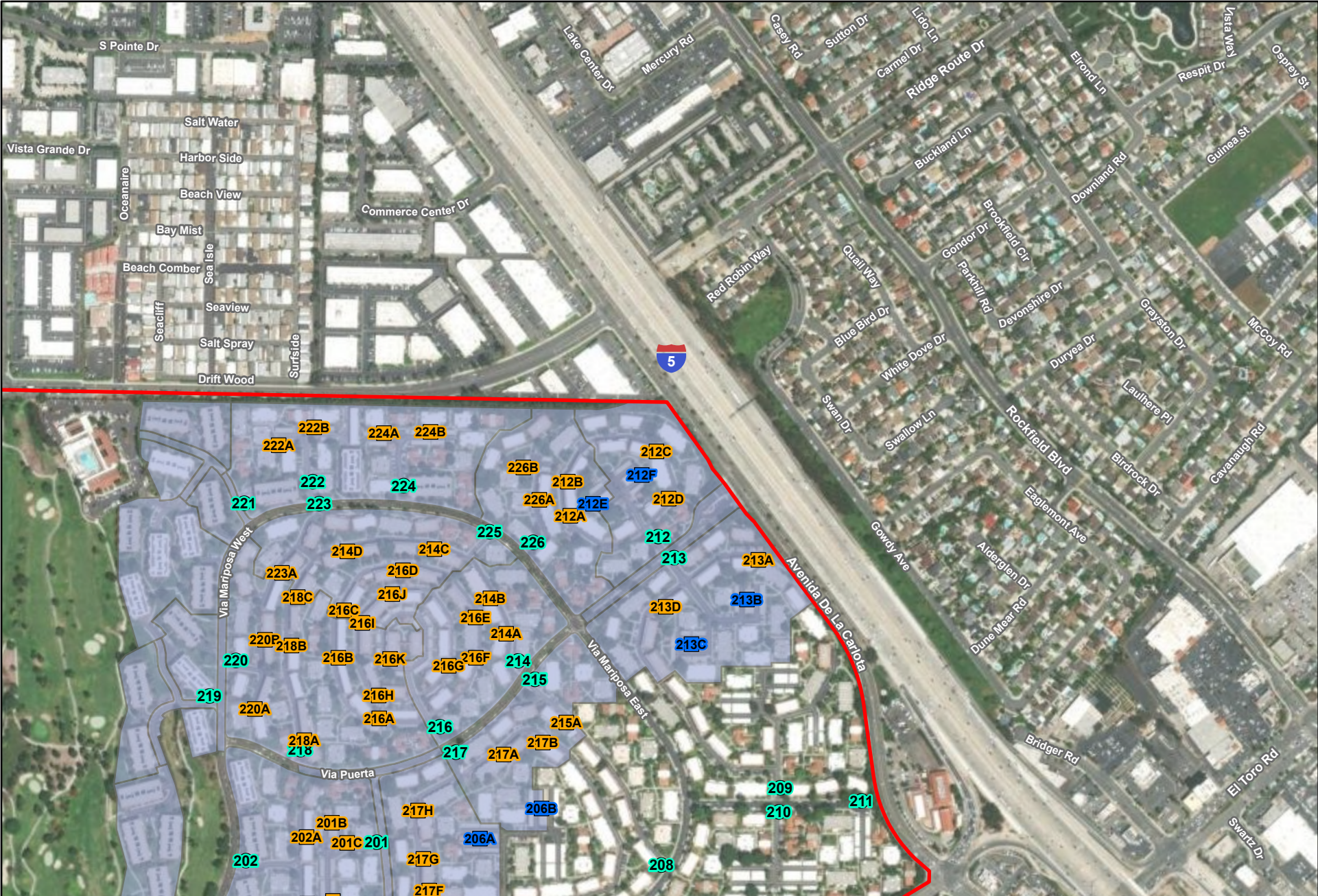


- City Boundary
- Third Mutual Area
- Cul-de-sacs
- Enclosures with 1 Sign
- Enclosures with 2 Signs

Number of Signs at Each Enclosure - Third Mutual Page 2

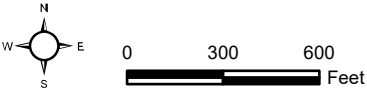


For reference only; refer to CITY GIS database for specific locations.

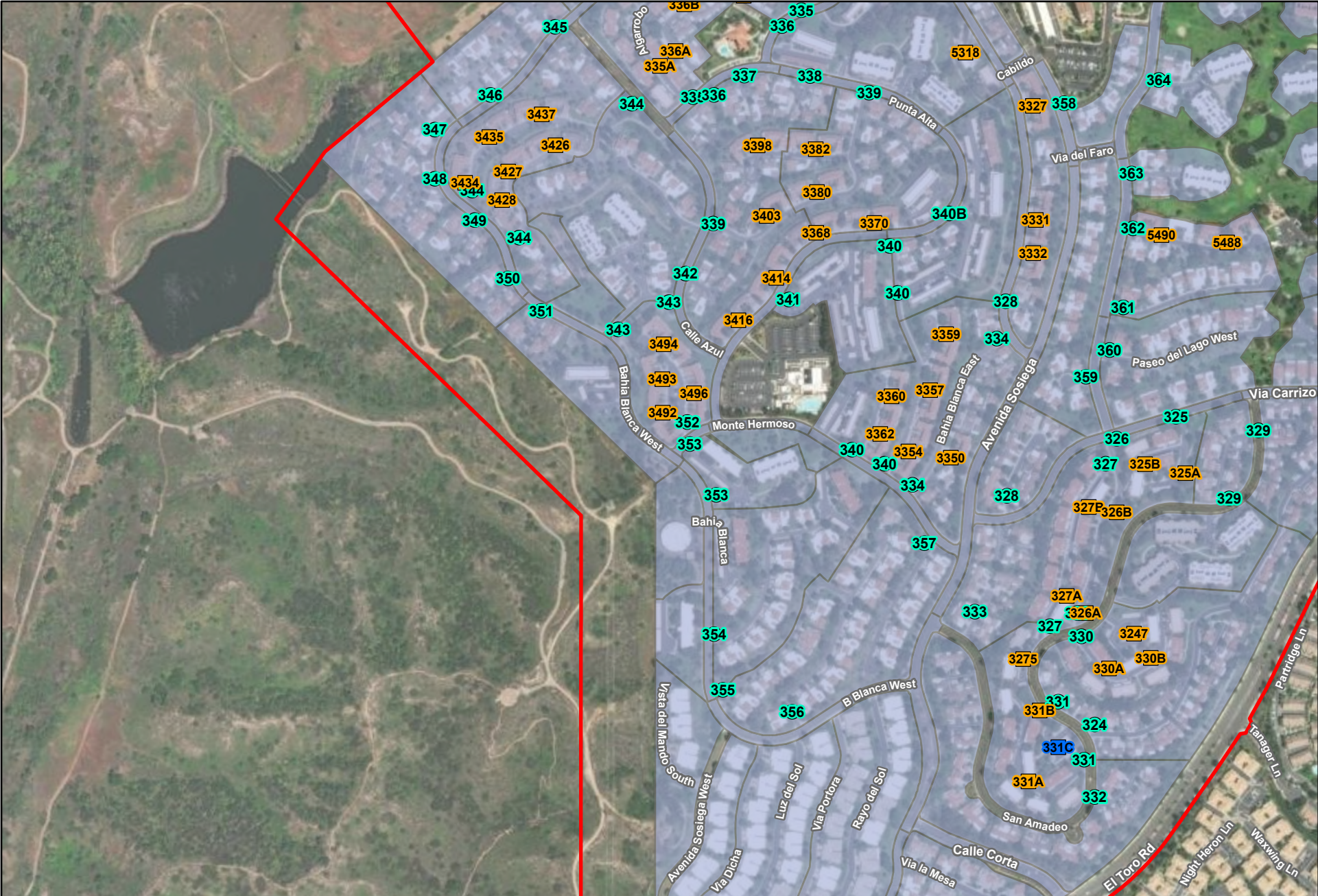


- City Boundary
- Enclosures with 1 Sign
- Third Mutual Area
- Enclosures with 2 Signs
- Cul-de-sacs

Number of Signs at Each Enclosure – Third Mutual Page 3

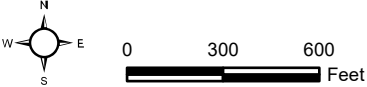


For reference only; refer to CITY GIS database for specific locations.

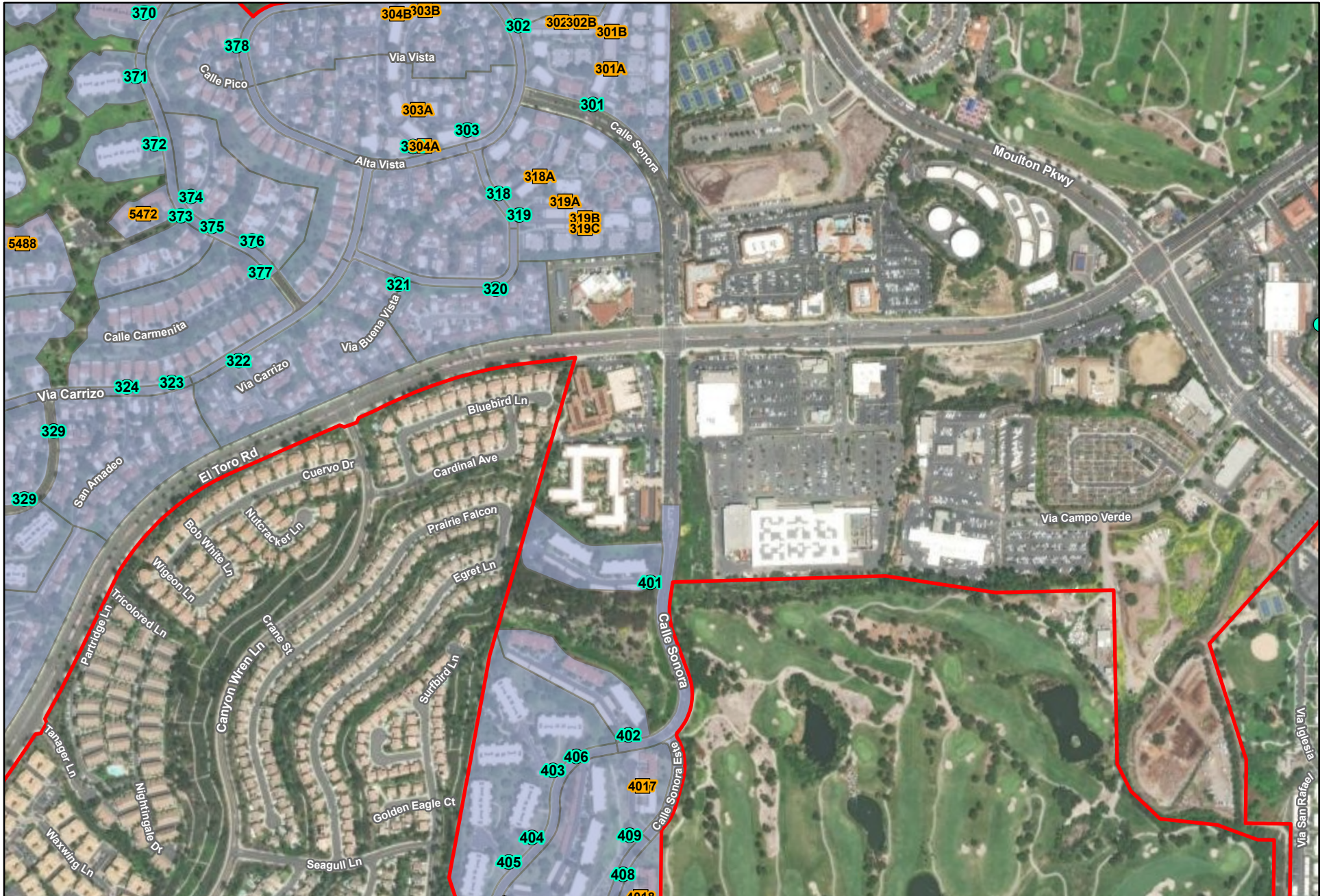


- City Boundary
- Enclosures with 1 Sign
- Third Mutual Area
- Enclosures with 2 Signs
- Cul-de-sacs

Number of Signs at Each Enclosure - Third Mutual Page 4



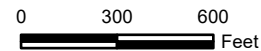
For reference only; refer to CITY GIS database for specific locations.

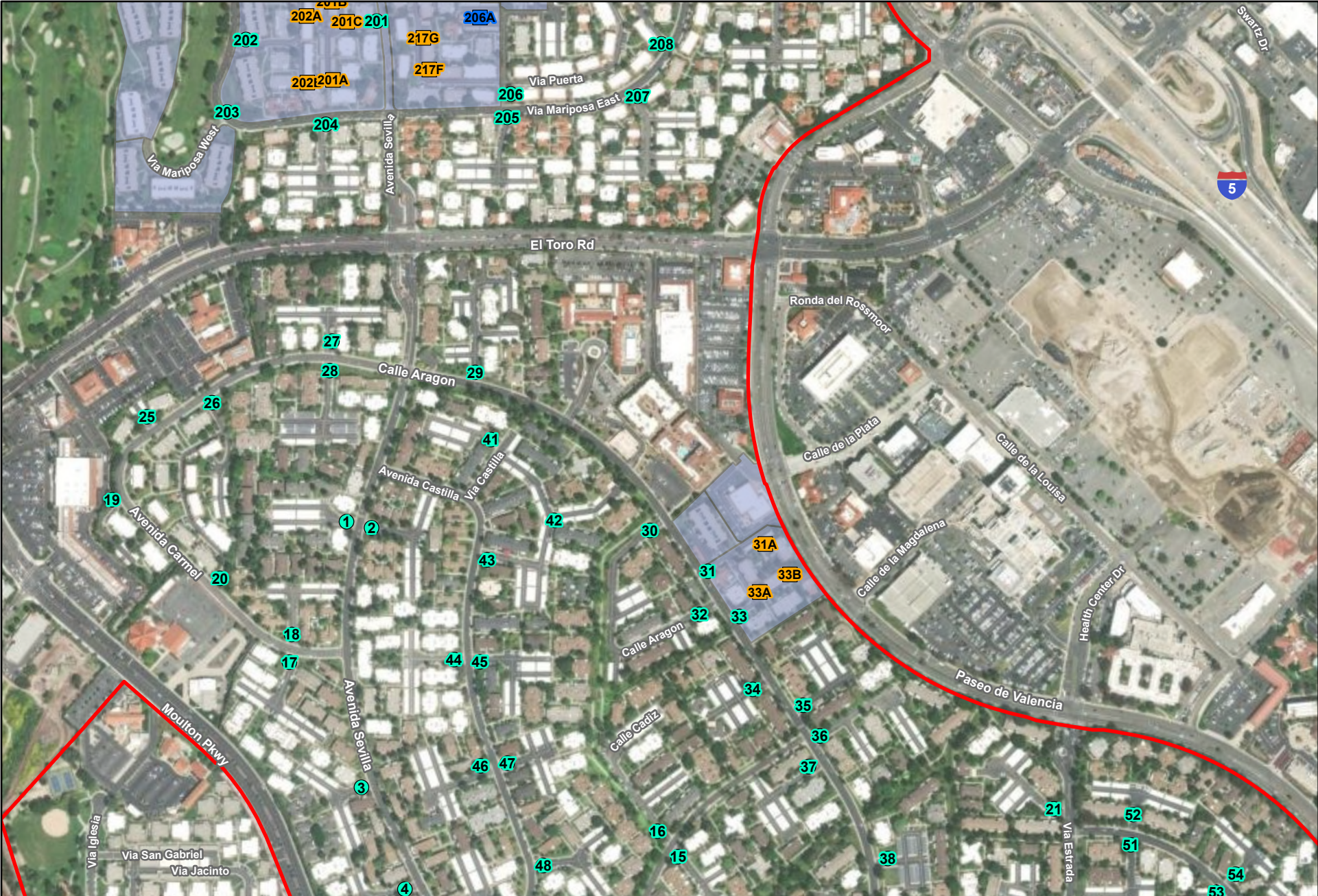


- City Boundary
- Enclosures with 1 Sign
- Third Mutual Area
- Cul-de-sacs

For reference only; refer to CITY GIS database for specific locations.

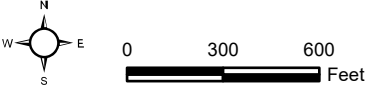
Number of Signs at Each Enclosure - Third Mutual Page 5





- City Boundary
- Enclosures with 1 Sign
- Third Mutual Area
- Enclosures with 2 Signs
- Cul-de-sacs

Number of Signs at Each Enclosure - Third Mutual Page 6

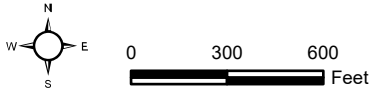


For reference only; refer to CITY GIS database for specific locations.



- City Boundary
- Third Mutual Area
- Cul-de-sacs
- Enclosures with 1 Sign

Number of Signs at Each Enclosure - Third Mutual Page 7

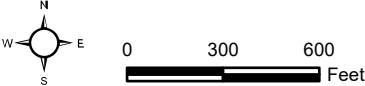


For reference only; refer to CITY GIS database for specific locations.



- City Boundary
- Third Mutual Area
- Cul-de-sacs
- Enclosures with 1 Sign

Number of Signs at Each Enclosure - Third Mutual Page 8



For reference only; refer to CITY GIS database for specific locations.

MEMORANDUM OF UNDERSTANDING
TO ALLOW FOR THE INSTALLATION OF INFORMATIONAL SIGNAGE ON TRASH
ENCLOSURES ON UNITED LAGUNA WOODS MUTUAL PROPERTY (“MOU”)

1. **AGREEMENT TO INSTALL INFORMATIONAL SIGNAGE.** Effective on the date of execution below, the City of Laguna Woods, a California municipal corporation (“CITY”), agrees to facilitate the installation of informational signage on trash enclosures on United Laguna Woods Mutual (“UNITED”) property. Such informational signage shall consist only of the signage shown in Exhibit A to this MOU, installed in the manner described in Exhibit B, Exhibit C, Exhibit D, and Exhibit E to this MOU. The term of this MOU shall commence on the date of execution below and end at 11:59 p.m. on June 30, 2031. Such term may be extended upon written agreement of both parties to this MOU. Such term may be terminated early by either party for any reason with a minimum of sixty (60) days written notice to the other party. In the event THIRD terminates this MOU and elects to remove any informational signage installed pursuant to this MOU prior to June 30, 2031, THIRD shall reimburse CITY for any State of California funds it used to implement this MOU which CITY is required to return, as well as any required interest and penalties.
2. **MAINTENANCE AND REPLACEMENT OF INFORMATIONAL SIGNAGE.** Subject to the conditions and limitations set forth herein, effective on the date of execution below, CITY shall be responsible for maintaining and replacing the informational signage installed pursuant to this MOU. CITY shall maintain the informational signage in good condition, free of graffiti and other markings, excepting normal wear-and-tear as outdoor signs of a similar type may experience, including by replacing informational signage when necessary. CITY shall not be responsible for proactively inspecting the informational signage installed pursuant to this MOU and shall rely on UNITED for notifications of conditions and circumstances that may indicate a need for maintenance or replacement thereof. UNITED shall provide such notifications to CITY in a timely manner and in writing to addresses, electronic and/or physical, as CITY may designate, in writing, from time to time. UNITED may provide verbal notifications in addition to, but not in lieu of, written notifications. Upon receiving such written notifications from UNITED, CITY shall inspect the subject informational signage within five (5) CITY business days and commence maintenance or replacement actions that it deems necessary within five (5) CITY business days thereafter. During the initial inspection or at any other time, CITY may remove without replacing informational signage that it determines to require maintenance or replacement until such maintenance or replacement is completed. CITY may elect to inspect the informational signage installed pursuant to this MOU apart from in response to receiving a written notification from UNITED and doing so shall not create any subsequent duty to do so.
3. **OWNERSHIP OF INFORMATIONAL SIGNAGE.** The informational signage installed pursuant to this MOU is and shall at all times remain property of CITY. Upon the expiration or termination of this MOU, the informational signage installed pursuant to this MOU shall automatically become the property of THIRD, in “as-is” condition, and CITY shall have no continuing obligations or liability related to such signage.
4. **ACCESS RIGHTS.** By executing this MOU, UNITED grants to CITY and its respective elected and appointed boards, officials, officers, agents, employees, contractors, and volunteers (“ENTRANTS”) a license to access its property at any time for the specific and limited purposes

of implementing this MOU and conducting inspections required or requested by the California Department of Resources Recycling and Recovery (or successor agency) (“CALRECYCLE”) in connection with the use of State of California funds to implement this MOU which may include, but is not limited to, CALRECYCLE accompanying ENTRANTS for such inspections, provided however that ENTRANTS shall obtain and maintain all business passes as may be required by UNITED to enter its property, which shall be provided at no cost. Such license shall be effective through 11:59 p.m. on June 30, 2031 or for the same period of time for which this MOU is effective, whichever is longer.

5. *LIMITATIONS.* CITY’s obligations under this MOU shall be limited by agreements, laws, policies, and regulations which CITY is subject to or may become subject to during the term of this MOU. Nothing in this MOU shall be construed as requiring CITY to take any action contrary to or in excess of its obligations set forth in agreements, laws, policies, or regulations to which it is subject to or may become subject to, whether mandatorily or electively.

UNITED acknowledges that the informational signage installed pursuant to this MOU will require initial fabrication and installation, as well as maintenance and replacement from time to time. CITY makes no promise, representation, nor warranty of any kind to UNITED, nor to any party claiming by or through UNITED, nor to any third party whatsoever, that it will attain, keep, or maintain a specific time or period of display of the informational signage, and no duty, mandatory or otherwise, is created for CITY hereby.

UNITED acknowledges that the informational signage installed pursuant to this MOU is intended to serve identification and general awareness purposes only, and not any public health, safety, or welfare purpose nor any purpose related to legal or regulatory compliance. CITY makes no promise, representation, nor warranty of any kind to UNITED, nor to any party claiming by or through UNITED, nor to any third party whatsoever, that the informational signage will attain, achieve, or otherwise result in any specific level of compliance with applicable agreements, laws, policies, and regulations which UNITED is subject to or may become subject to during the term of this MOU including, without limitation, California Senate Bill 1383 (Lara, Chapter 395, Statutes of 2016), the Short-lived Climate Pollutants (SLCP): Organic Waste Reductions Regulations approved by the California Office of Administrative Law, and provisions of the Laguna Woods Municipal Code related to solid waste, as may change from time to time.

6. *EXCUSABLE DELAYS.* CITY shall not be liable for damages caused by delay in performance or failure to perform due to causes beyond the control of CITY. Such causes include, but are not limited to, acts of God, acts of the public enemy, acts of federal, state, or local governments, court orders, fires, floods, epidemics, strikes, embargoes, unusually severe weather, and processing times related to applications made by ENTRANTS for business passes as may be required by UNITED to enter its property.

7. *NOTICES.* All notices required or permitted to be given under this MOU shall be in writing and shall be personally delivered, or sent by telecopy or certified mail, postage prepaid and return receipt requested, addressed as follows:

To CITY: City of Laguna Woods
 Attn: City Manager

24264 El Toro Road
Laguna Woods, CA 92637

To UNITED: United Laguna Woods Mutual
ATTN: President
24351 El Toro Road
Laguna Woods, CA 92637

Notice shall be deemed effective on the date personally delivered or, if mailed, three (3) days after deposit of the same in the custody of the United States Postal Service.

8. *INDEMNIFICATION.* CITY agrees to indemnify, protect, defend, and hold UNITED and their directors, officers, members, agents, employees, attorneys, volunteers, successors, and assigns (collectively, "UNITED INDEMNITEES") harmless from and against any and all claims, losses, liabilities, actions, judgements, costs, and expenses (including reasonable attorneys' fees and costs) that they may suffer or incur as a result of the actions of CITY or its respective elected and appointed boards, officials, officers, agents, employees, contractors, and volunteers (collectively, "CITY PARTIES") related to the installation, maintenance, or replacement of informational signage specified herein, subject to the conditions and limitations set forth herein.

9. *INSURANCE.* CITY shall maintain in full force and effect during the term of this MOU, Commercial General Liability insurance with not less than \$1,000,000 limit per occurrence with \$2,000,000 aggregate and naming UNITED INDEMNITEES as additional insureds for the activities of CITY PARTIES. CITY's Commercial General Liability insurance policy shall be issued by an insurance company reasonably acceptable to UNITED. In the event the issuing insurance company of CITY's Commercial General Liability Insurance policy is unacceptable to UNITED, UNITED's only recourse shall be to terminate this MOU. CITY's Commercial General Liability Insurance policy must be written on an occurrence policy form in full force and effect regardless of when a claim is made by CITY.

CITY shall maintain in full force and effect during the term of this MOU, Workers' Compensation insurance as required by the Labor Code of the State of California.

10. *STATUS OF PARTIES.* No agency, partnership, joint venture, or employment is created as a result of this MOU. The parties to this MOU do not have any authority of any kind to bind each other in any respect whatsoever.

11. *ASSIGNMENT.* UNITED shall not assign or transfer this MOU or any portion of this MOU without the prior written consent of CITY.

12. *NO THIRD-PARTY BENEFICIARIES.* This MOU, its provisions, and its covenants, are for the sole and exclusive benefit of CITY and UNITED. No other parties or entities are intended to be, nor shall be considered, beneficiaries of the performance by either CITY or UNITED of any of the obligations under this MOU.

13. *BINDING EFFECT.* This MOU shall be binding upon the heirs, executors, administrators, successors, and assigns of CITY and UNITED.

14. *AUTHORITY TO EXECUTE.* The person or persons executing this MOU on behalf of CITY and UNITED has reviewed the terms and conditions of this MOU and has had the opportunity to consult with legal counsel regarding them as CITY and UNITED has deemed appropriate.

The person or persons executing this MOU on behalf of CITY and UNITED represents and warrants that he/she/they has/have the authority to so execute this MOU and to bind CITY or UNITED to the performance of its obligations hereunder.

15. *ENTIRE AGREEMENT.* This MOU is the entire, complete, final and exclusive expression of the parties with respect to the matters addressed therein and supersedes all other agreements or understandings, whether oral or written, or entered into between CITY and UNITED prior to the execution of this MOU. No statements, representations or other agreements, whether oral or written, made by any party which is not embodied herein shall be valid and binding. No amendment to this MOU shall be valid and binding unless in writing duly executed by CITY and UNITED or their authorized representatives.

16. *SEVERABILITY.* If any term, condition or covenant of this MOU is declared or determined by any court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this MOU shall not be affected thereby and the MOU shall be read and construed without the invalid, void or unenforceable provision(s).

IN WITNESS WHEREOF, the parties hereto have caused this MOU to be executed the latter day and year dated below.

CITY OF LAGUNA WOODS:

Shari L. Horne, Mayor

Date

THE ABOVE SIGNATURE SHALL BE NOTARIZED.
ATTACH ACKNOWLEDGEMENT FORM.

Approved by the City Council on: XX, 2025

Approved as to Form:

Alisha Patterson, City Attorney

UNITED LAGUNA WOODS MUTUAL:

Mickie Choi Hoe, President

Date

THE ABOVE SIGNATURE SHALL BE NOTARIZED.
ATTACH ACKNOWLEDGEMENT FORM.

EXHIBIT A

SIGN SPECIFICATION AND DESIGN

Sign Specification

Material: Aluminum

Size: 5" x 7"

Other details:

- Digital print
- UV ink
- UV coating
- One 3/16" hole in each top corner of the sign

DESIGN 1: ORGANICS RECYCLING AND NON-ORGANICS RECYCLING



Laguna Woods Village[®]

Enclosure 14 A



DESIGN 2: ORGANICS RECYCLING



Laguna Woods Village®

Enclosure 14 A



DESIGN 3: NON-ORGANICS RECYCLING



Laguna Woods Village®

Enclosure 14 A



DESIGN 4: NO RECYCLING



Laguna Woods Village®

Enclosure 14 A



EXHIBIT B

SIGNAGE INSTALLATION SPECIFICATIONS

Standard Enclosure (houses two bins) and Double Enclosures (two standard enclosures)

- One (1) sign shall be installed on the second block from the top of the enclosure on the side wall facing the street.
- For any enclosures with both side walls facing a street, one (1) sign shall be installed on each side wall (this will mostly occur at Double Enclosures).
- Signs shall be fastened at the sign's top two corner holes using 3/16" x 1 1/4" Hex Head Tapcon Concrete Screw Anchors (in white or silver) or TripleGrip #8 1-1/4" screws (Cobra 171R), or similar hardware. Silicone shall be applied to holes to prevent water intrusion. Should the City determine different hardware to be more effective, the City shall receive approval from Village Management Services before use.



Unhoused Container(s)

- One (1) sign shall be installed on the carport exterior wall immediately behind the container(s) about 6' from the ground to the top of the sign (refer to rendering).
- For signs installed on wood, signs shall be fastened to the wood at the sign's top two corner holes using TripleGrip #8 1-1/4" screws (Cobra 171R) and #8 flat washer. Silicone shall be applied to holes to prevent water intrusion. Should the City determine different hardware to be more effective, the City shall receive approval from Village Management Services before use.
- For signs installed on steel, signs shall be fastened by applying two three-inch lines of construction adhesive on the back of the sign.
- For signs installed on block, signs shall be fastened at the sign's top two corner holes using 3/16" x 1 1/4" Hex Head Tapcon Concrete Screw Anchors (in white or silver) or TripleGrip #8 1-1/4" screws (Cobra 171R), or similar hardware. Silicone shall be applied to holes to prevent water intrusion. Should the City determine different hardware to be more effective, the City shall receive approval from Village Management Services before use.



Laundry Room 1 Enclosure (waste containers front the street)

- One (1) sign shall be installed on the back wall facing the street, above the waste containers (refer to rendering).
- Signs shall be fastened at the sign's top two corner holes using 3/16" x 1 1/4" Hex Head Tapcon Concrete Screw Anchors (in white or silver) or TripleGrip #8 1-1/4" screws (Cobra 171R), or similar hardware. Silicone shall be applied to holes to prevent water intrusion. Should the City determine different hardware to be more effective, the City shall receive approval from Village Management Services before use.



Laundry Room 2 Enclosure (side wall adjacent to the street)

- One (1) sign shall be installed on the second brick from the top of the enclosure on the side wall facing the street (refer to rendering).
- Signs shall be fastened at the sign's top two corner holes using 3/16" x 1 1/4" Hex Head Tapcon Concrete Screw Anchors (in white or silver) or TripleGrip #8 1-1/4" screws (Cobra 171R), or similar hardware. Silicone shall be applied to holes to prevent water intrusion. Should the City determine different hardware to be more effective, the City shall receive approval from Village Management Services before use.



Other

- For any other enclosure types encountered, the City shall contact Village Management Services for direction.

EXHIBIT C

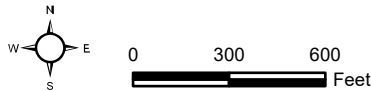
ENCLOSURE TYPES

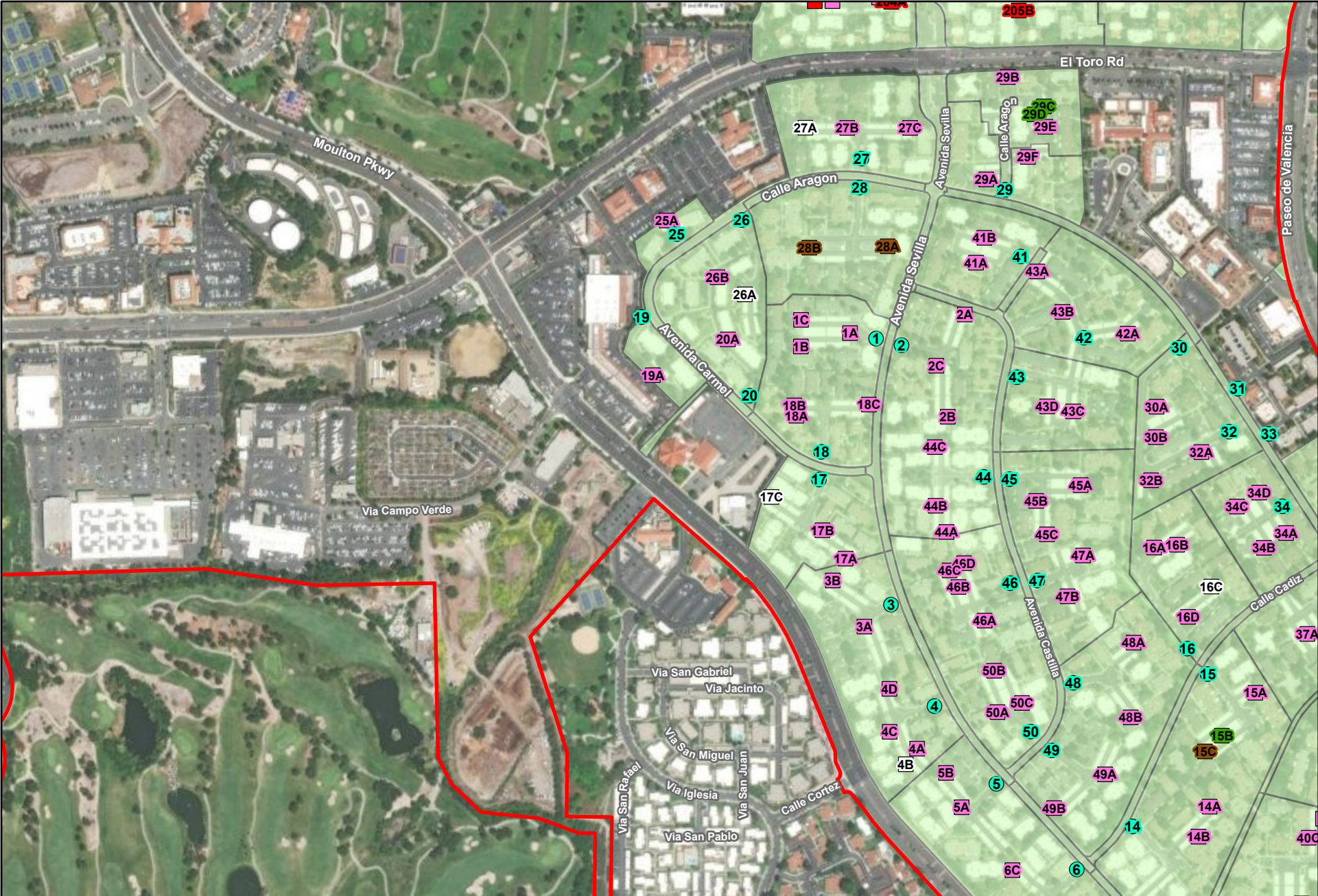


- City Boundary
- United Mutual Area
- Cul-de-sacs
- Standard Enclosures
- Double Enclosures
- Laundry Room #2 Enclosures
- Other

Enclosure Types - United Mutual

For reference only; refer to CITY GIS database for specific locations.

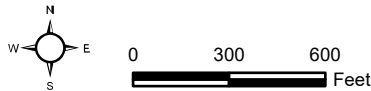


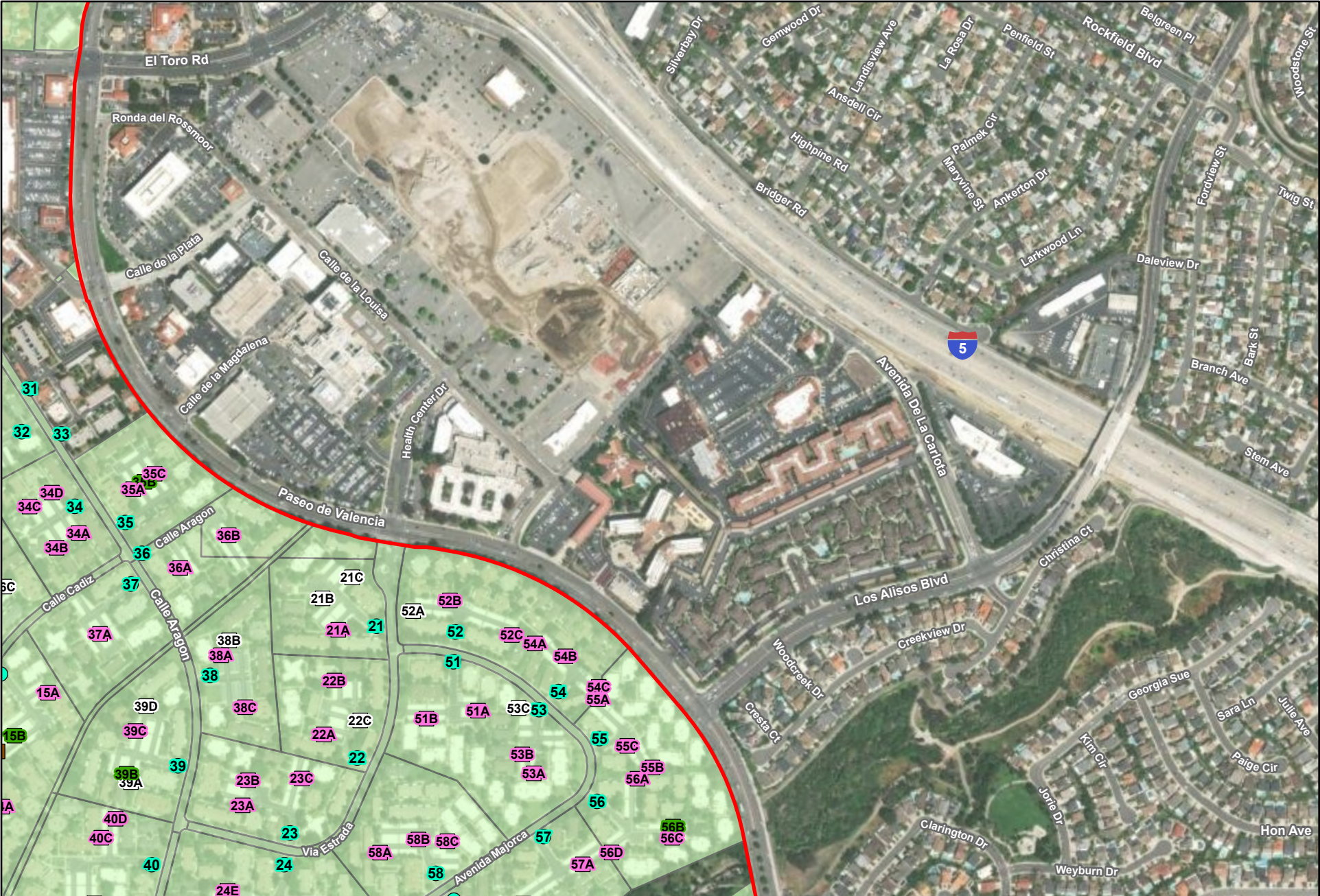


- City Boundary
- United Mutual Area
- Cul-de-sacs
- Standard Enclosures
- Double Enclosures
- Laundry Room #2 Enclosures
- Unhoused Bin(s)
- Other

Enclosure Types - United Mutual

For reference only; refer to CITY GIS database for specific locations.

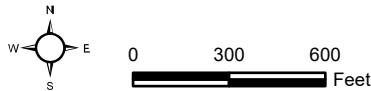


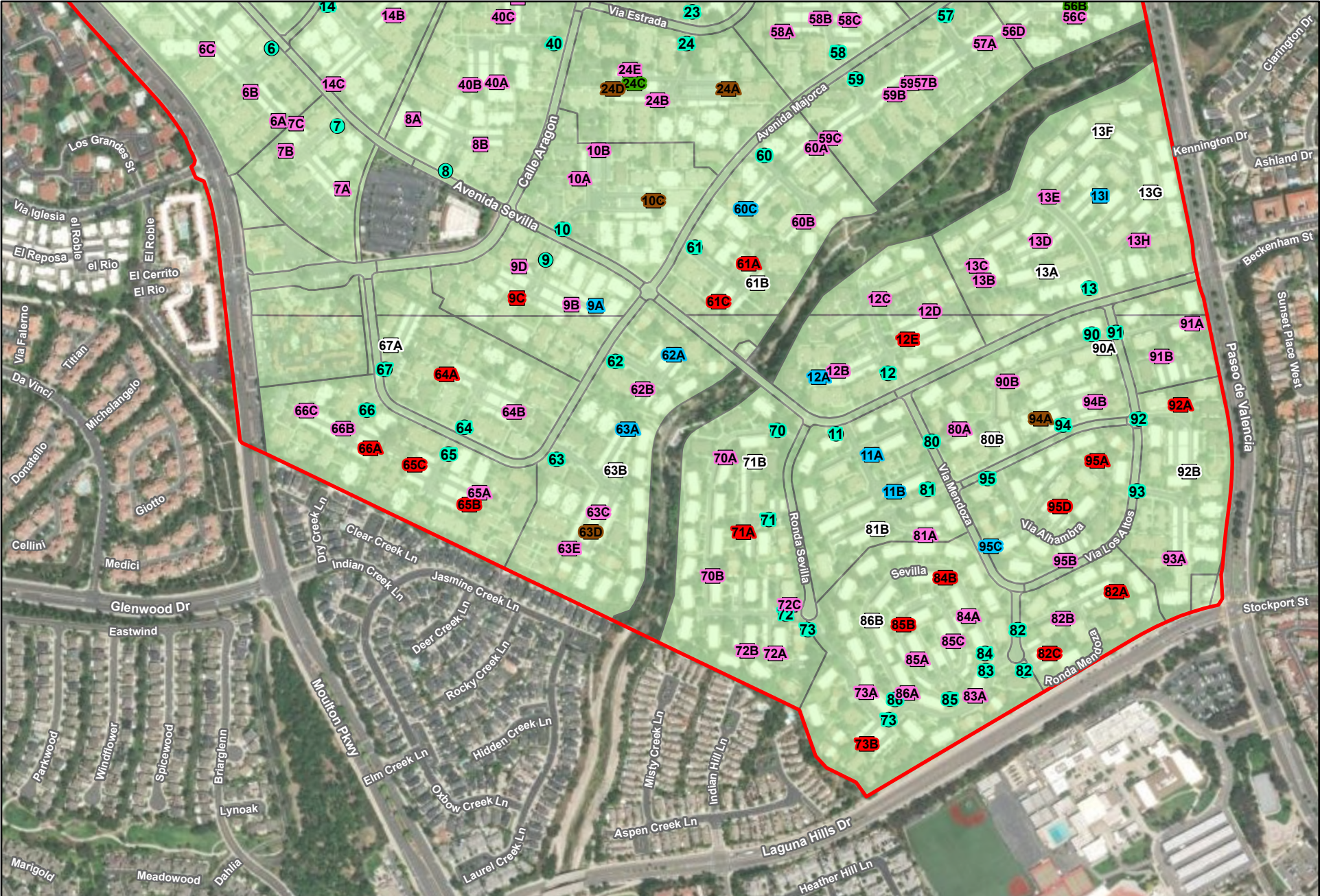











- City Boundary
- United Mutual Area
- Cul-de-sacs
- Standard Enclosures
- Double Enclosures
- Unhoused Bin(s)
- Other

Enclosure Types - United Mutual

For reference only; refer to CITY GIS database for specific locations.





- | | | |
|---|---|--|
|  City Boundary |  Standard Enclosures |  Laundry Room #1 Enclosures |
|  United Mutual Area |  Double Enclosures |  Laundry Room #2 Enclosures |
|  Cul-de-sacs |  Unhooused Bin(s) |  Other |

Enclosure Types - United Mutual

For reference only; refer to CITY GIS database for specific locations.

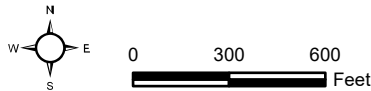


EXHIBIT D

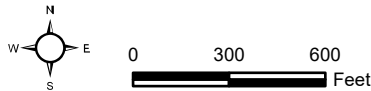
ENCLOSURE SIGN TYPES

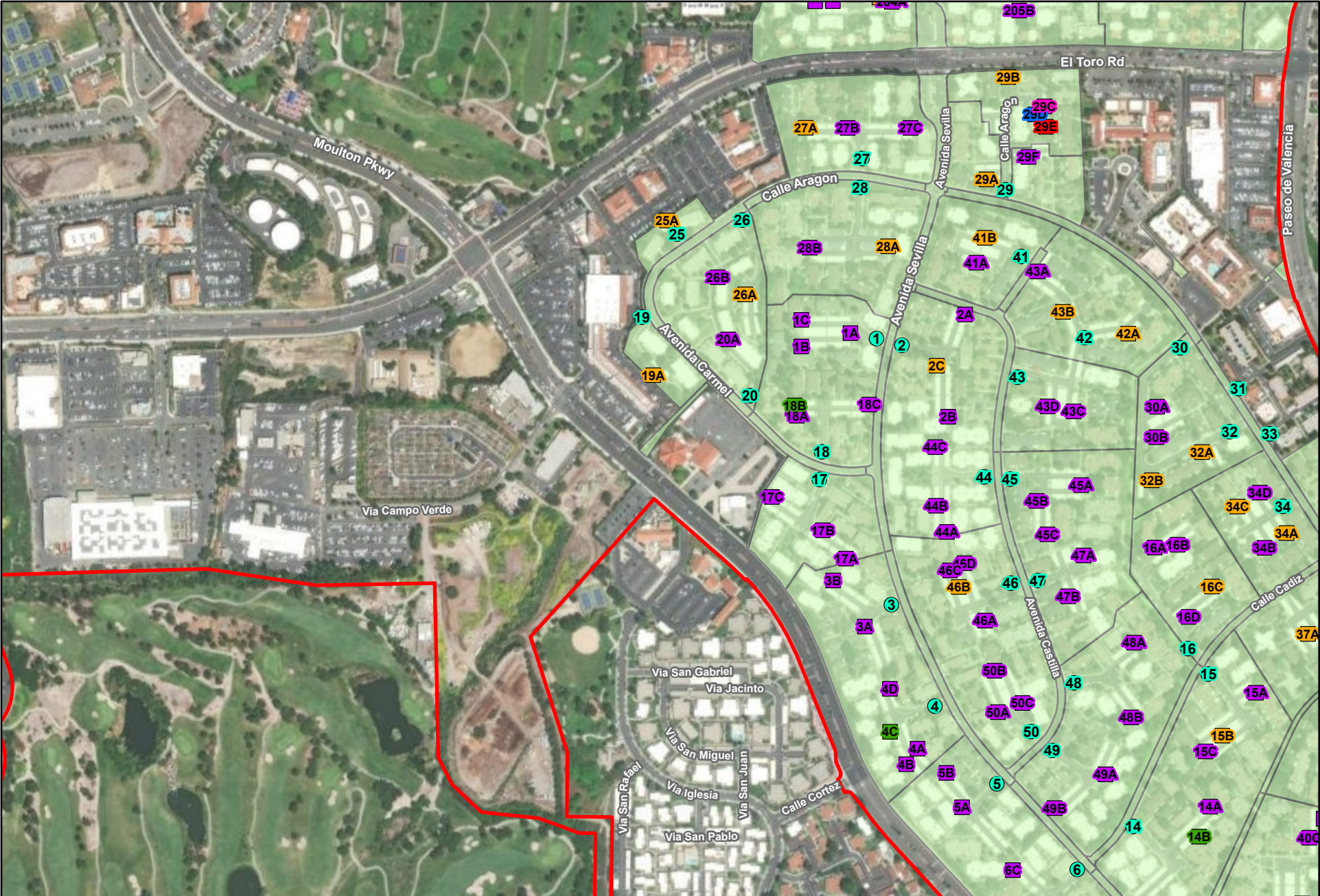


- City Boundary
- United Mutual Area
- Cul-de-sacs
- Trash, Recycling, and Organics
- Trash and Recycling Only

For reference only; refer to CITY GIS database for specific locations.

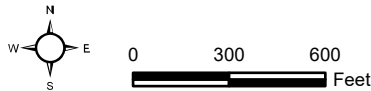
Enclosure Sign Types - United Mutual



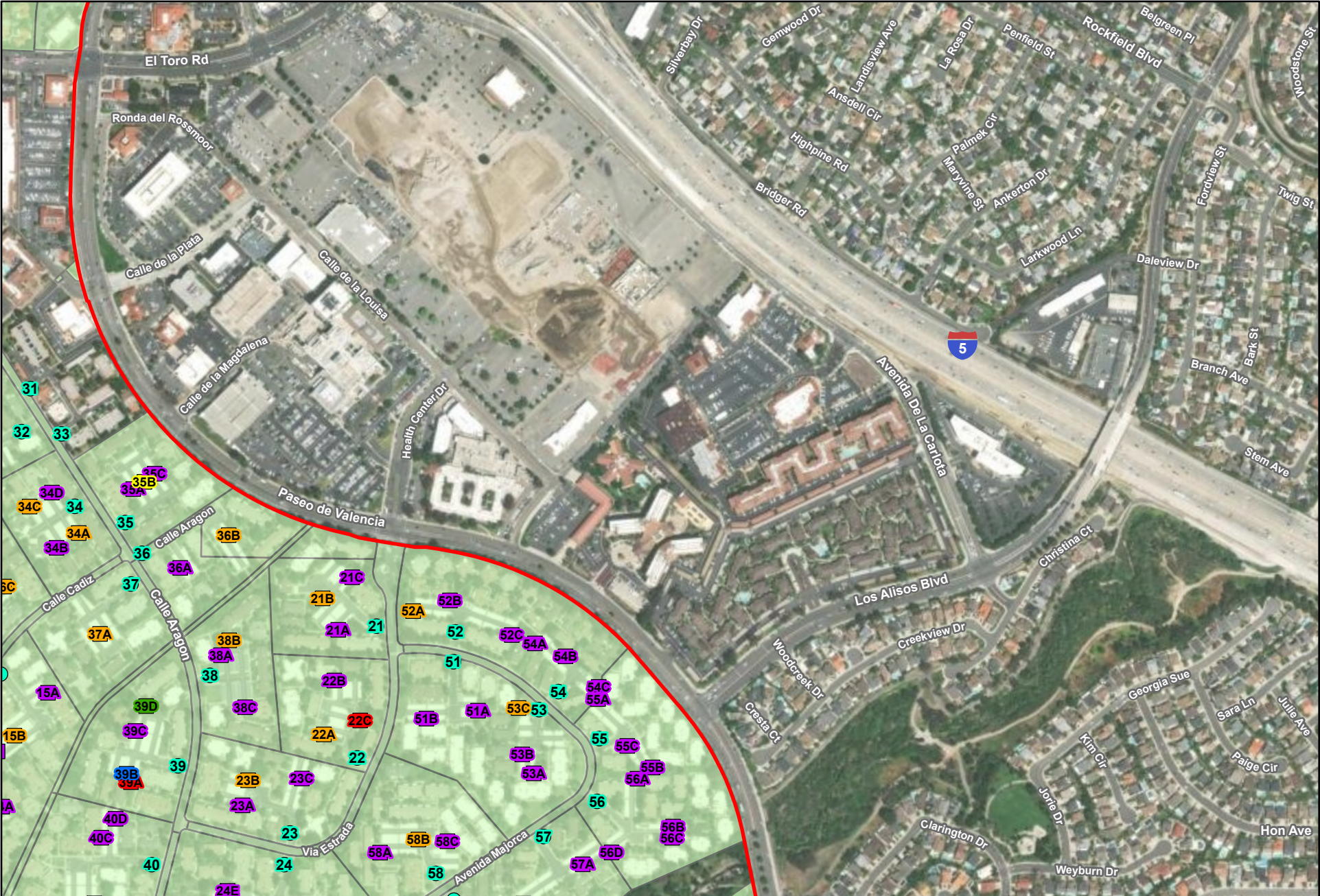


- City Boundary
- Trash, Recycling, and Organics
- Recycling and Organics Only
- United Mutual Area
- Trash and Recycling Only
- Trash Only
- Cul-de-sacs
- Trash and Organics Only
- Recycling Only

Enclosure Sign Types - United Mutual



For reference only; refer to CITY GIS database for specific locations.



- | | | |
|--------------------|--------------------------------|----------------|
| City Boundary | Trash, Recycling, and Organics | Trash Only |
| United Mutual Area | Trash and Recycling Only | Recycling Only |
| Cul-de-sacs | Trash and Organics Only | Organics Only |

For reference only; refer to CITY GIS database for specific locations.

Enclosure Sign Types - United Mutual

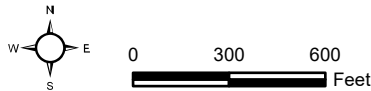


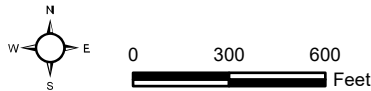
EXHIBIT E

NUMBER OF SIGNS AT EACH ENCLOSURE

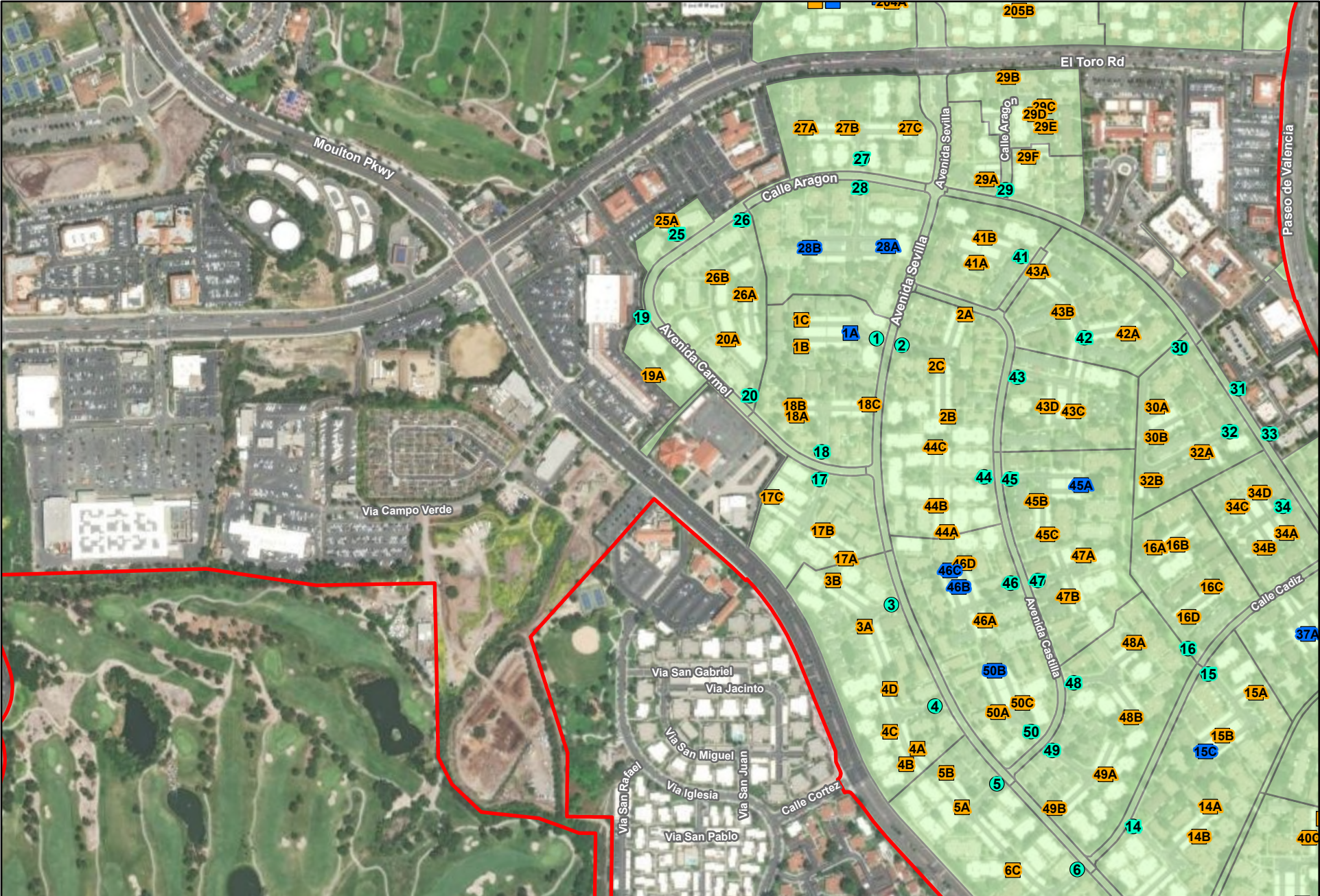


- City Boundary
- Enclosures with 1 Sign
- United Mutual Area
- Enclosures with 2 Signs
- Cul-de-sacs

Number of Signs at Each Enclosure - United Mutual Page 1

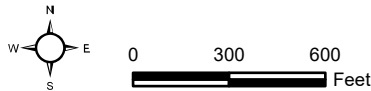


For reference only; refer to CITY GIS database for specific locations.

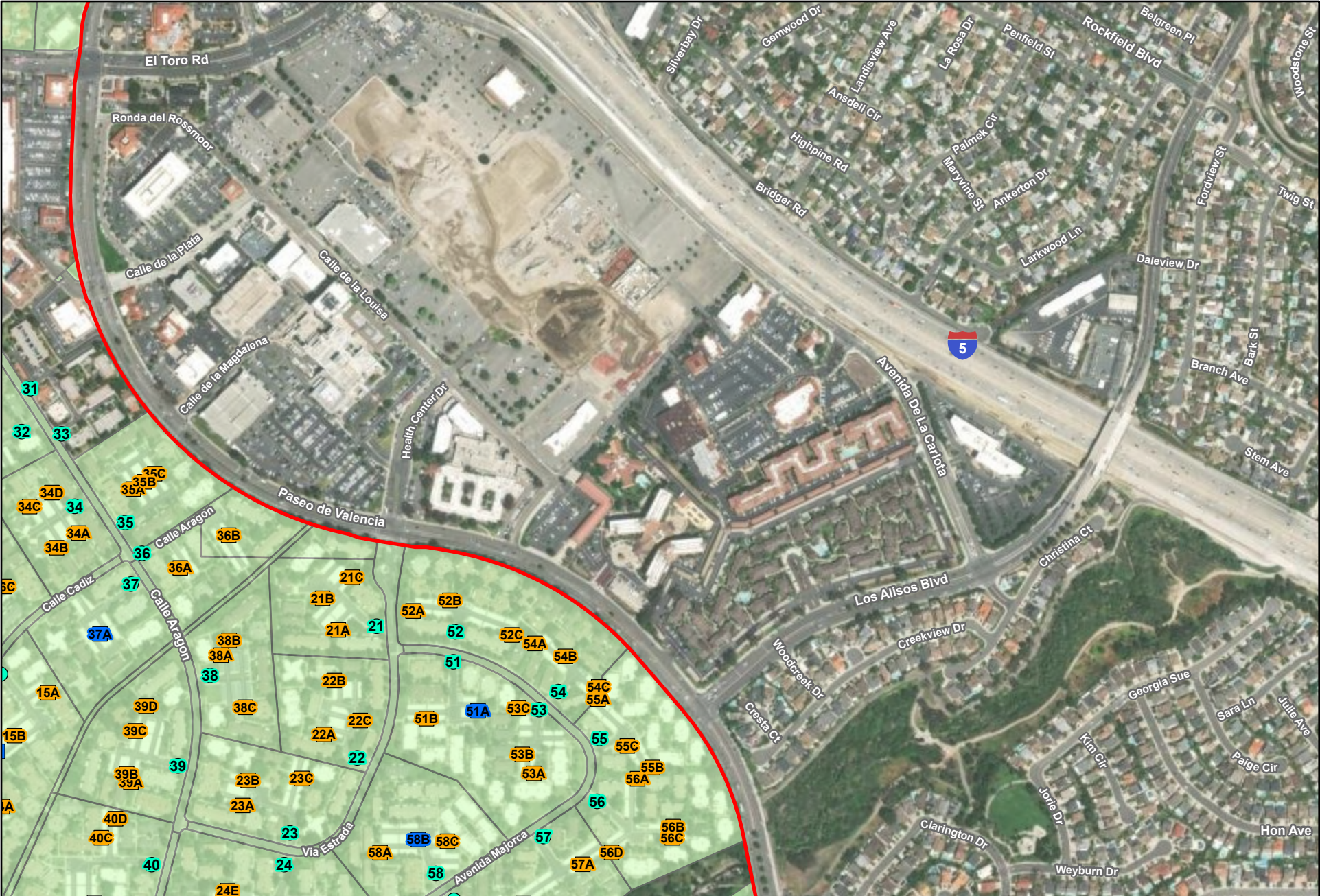


- City Boundary
- Enclosures with 1 Sign
- United Mutual Area
- Enclosures with 2 Signs
- Cul-de-sacs

Number of Signs at Each Enclosure - United Mutual Page 2



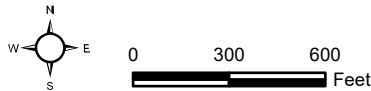
For reference only; refer to CITY GIS database for specific locations.

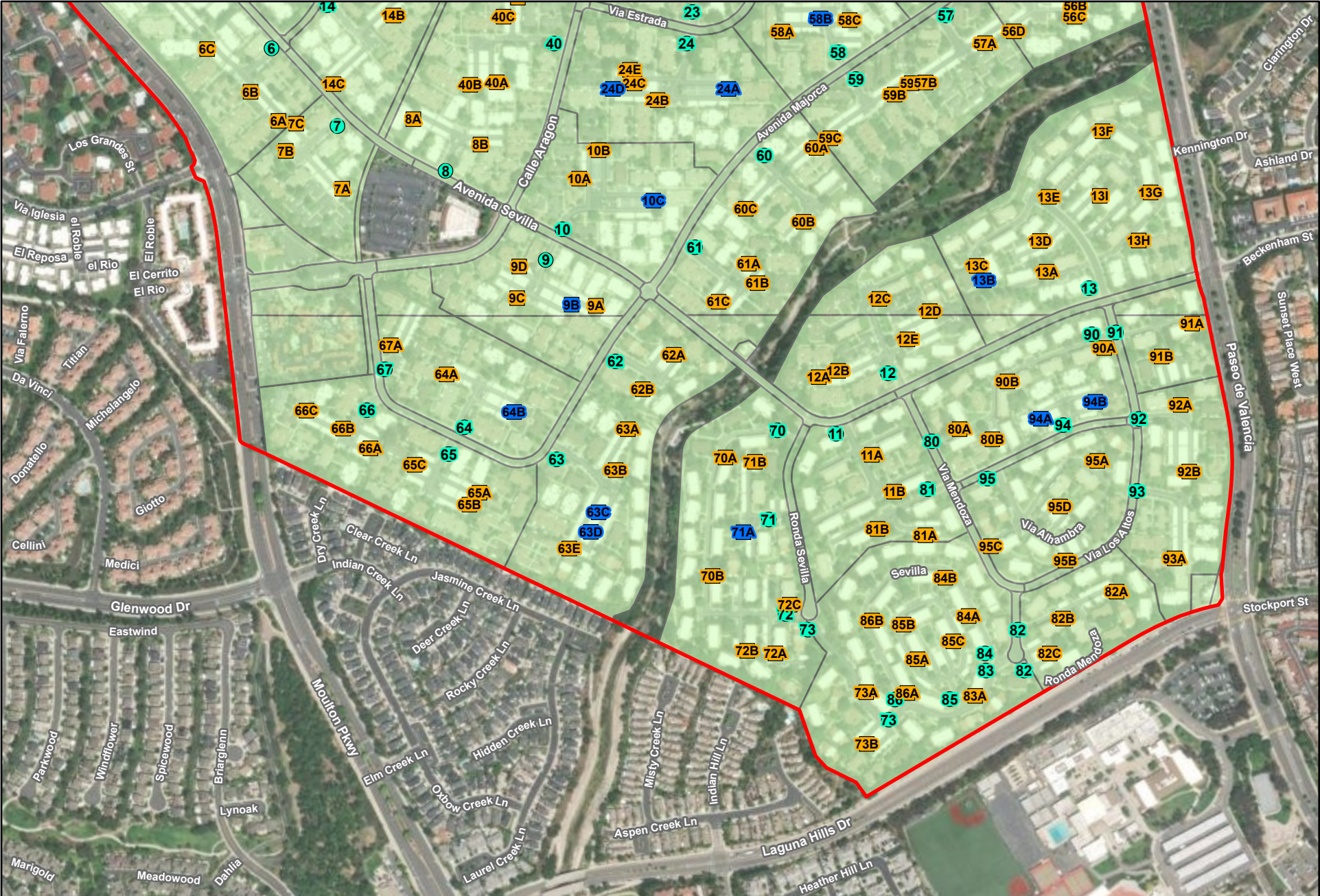


- City Boundary
- Enclosures with 1 Sign
- United Mutual Area
- Enclosures with 2 Signs
- Cul-de-sacs

For reference only; refer to CITY GIS database for specific locations.

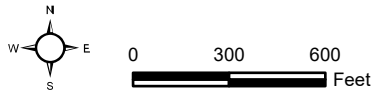
Number of Signs at Each Enclosure - United Mutual Page 3





- City Boundary
- Enclosures with 1 Sign
- United Mutual Area
- Enclosures with 2 Signs
- Cul-de-sacs

Number of Signs at Each Enclosure - United Mutual Page 4



For reference only; refer to CITY GIS database for specific locations.

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8.1
STATUS OF VACANCIES AND RECRUITMENT
AND RETENTION EFFORTS

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City of Laguna Woods

Agenda Report

TO: Honorable Mayor and City Councilmembers

FROM: Christopher Macon, City Manager

FOR: June 18, 2025 Regular Meeting

SUBJECT: Status of Vacancies and Retention and Recruitment Efforts

Recommendation

1. Open public hearing.

AND

2. Receive staff report. As required by California Government Code Section 3502.3, staff will present the status of vacancies and recruitment and retention efforts. Staff will also identify any necessary changes to policies, procedures, and recruitment activities that may lead to obstacles in the hiring process.

AND

3. Receive public testimony.

AND

4. Close public hearing.

AND

5. Provide direction to the City Manager regarding vacancies and recruitment and retention efforts, as well as changes to policies, procedures, and recruitment activities to reduce obstacles in the hiring process.

Background

California Assembly Bill 2561 (McKinnor, Chapter 409, Statutes of 2024) requires public agencies to present the status of vacancies and recruitment and retention efforts during a public hearing before the governing board at least once per fiscal year. In fiscal years when a budget will be adopted, the presentation must be made prior to the adoption of the final budget. During the public hearing, public agencies are required to identify any necessary changes to policies, procedures, and recruitment activities that may lead to obstacles in the hiring process.

California Assembly Bill 2561 is codified in California Government Code Section 3502.3 and became effective on January 1, 2025.

Discussion

Today's meeting is an opportunity for City Council action, as well as public input, on the matters required to be considered annually by California Government Code Section 3502.3. Following the public hearing, the City Council may choose to provide direction to the City Manager regarding vacancies and recruitment and retention efforts, as well as changes to policies, procedures, and recruitment activities to reduce obstacles in the hiring process.

The City currently has 10.25 full-time equivalent employee positions and only one vacancy (a limited part-time Receptionist). In the current fiscal year, all positions had been filled at all times until a resignation on June 6, 2025 created a vacancy. The City anticipates being able to hire to fill the vacancy without obstacle.

The City's participation in both the California Public Employees' Retirement System ("CalPERS") and Social Security¹ is fairly unusual amongst California cities and creates situations where prospective full-time or part-time employees must consider whether contributing to two retirement systems makes personal financial sense. For example:

¹ On January 19, 2000, the City Council authorized an employee referendum to determine whether to continue to participate in Social Security as the City had done since incorporating less than a year prior. At the time, the City Council also specified that there would be no classes of employee excluded from Social Security coverage if the referendum passed. The referendum was conducted amongst the City's then-four to five full-time employees and passed. On June 14, 2000, the City Council approved an agreement to also participate in CalPERS.

- Are the higher than normal retirement deductions worth the commensurate reduction in “take home pay” (retirement deductions from paychecks are 6.2% higher than cities that only participate in CalPERS)?
- Can they reasonably expect to work for the City or another organization that participates in Social Security for the minimum of 10 years required to be eligible to receive Social Security benefits (prospective employees who have worked for California cities for their entire career likely have never worked for an organization that participates in Social Security)?

While the City’s participation in both CalPERS and Social Security can present an obstacle in the hiring process, federal law does not allow the City to withdraw from Social Security. Withdrawing from CalPERS would create an even more significant obstacle in the hiring process and come at great cost to the City.

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

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9.1
FIRE HAZARD SEVERITY ZONES

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City of Laguna Woods

Agenda Report

TO: Honorable Mayor and City Councilmembers

FROM: Christopher Macon, City Manager

FOR: June 18, 2025 Regular Meeting

SUBJECT: Fire Hazard Severity Zones

Recommendation

Approve second reading and adopt an ordinance – read by title with further reading waived – titled:

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING CHAPTER 10.13 OF THE LAGUNA WOODS MUNICIPAL CODE PERTAINING TO FIRE HAZARD SEVERITY ZONES; DESIGNATING THE MODERATE, HIGH, AND VERY HIGH FIRE HAZARD SEVERITY ZONES IN ITS JURISDICTION AS RECOMMENDED BY THE STATE FIRE MARSHAL PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 51178; AND, DETERMINING AND CERTIFYING THAT THE ORDINANCE IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

Background

California Government Code Section 51178 et seq. requires the State Fire Marshal to identify areas in the state as moderate, high, and very high fire hazard severity zones (“FHSZs”) based on consistent statewide criteria and the severity of fire hazard that is expected to prevail in those areas. The State Fire Marshall is required to consider factors including, but not limited to, fuel loading, slope, fire weather, and areas where winds have been identified by the Office of the State Fire Marshal as a major cause of wildfire spread. The State Fire Marshal does not consider risk-

based factors such as fuel reduction projects, defensible space, or ignition-resistant building construction in identifying FHSZs.

The ordinance designating the City's existing FHSZs was adopted in January 2012 and is codified in Laguna Woods Municipal Code Chapter 10.13 (Attachment B).

At the regular meeting on May 21, 2025, the City Council conducted a public hearing and voted unanimously to approve the introduction and first reading of the ordinance included with this agenda report as Attachment A.

Discussion

Today's meeting is an opportunity for City Council action, as well as public input, on a proposed ordinance that would amend Chapter 10.13 of the Laguna Woods Municipal Code pertaining to FHSZs and designate the moderate, high, and very high FHSZs in its jurisdiction as recommended by the State Fire Marshal pursuant to California Government Code Section 51178 (Attachment A). Staff recommends that the City Council adopt the proposed ordinance in order to help satisfy the City's obligations under California Government Code Section 51179 et seq., which generally requires the City to designate FHSZs that are at least equal to those recommended by the State Fire Marshal. State law requires the City Council to take such action, by ordinance, within 120 days of receiving recommendations from the State Fire Marshal (the recommendations were received on March 24, 2025, resulting in a deadline of July 22, 2025).

Please note that the City did not create the FHSZs, is required by state law to adopt the FHSZs, and cannot make the FHSZs less restrictive.

A summary of the acreage and land uses located within the FHSZs that would be designated by the proposed ordinance is included as Attachment C.

A frequently asked questions document prepared by the California Department of Forestry and Fire Protection ("CAL FIRE") is included as Attachment D.

FHSZs are used for several purposes including, but not limited to, designating areas where California's defensible space standards (including the forthcoming Zone 0 regulations, which will apply to the very high FHSZ) and wildland urban interface building codes apply. Certain hazard disclosures are also required during property transactions in the high and very high FHSZs.

To comply with California Government Code Section 51178.5, the City made the recommendations from the State Fire Marshal available for public review and comment beginning on March 24, 2025. The recommendations have been available on the City’s website and at or from City Hall since that date. Staff also directly notified Village Management Services (“VMS”) staff and PMP Management staff and requested that they notify the Golden Rain Foundation of Laguna Woods Board of Directors (VMS), Third Laguna Hills Mutual Board of Directors (VMS), and Mutual No. 50 Board of Directors (PMP Management). Thereafter, a news story about the recommendations was posted to Laguna Woods Village’s website on March 27, 2025 and included in Laguna Woods Village’s “What’s Up in the Village” e-newsletter on March 28, 2025.

The City Manager met with VMS staff on March 31, 2025 to discuss the recommendations from the State Fire Marshal, requirements for properties within the FHSZs (e.g., California’s forthcoming Zone 0 regulations), and potential opportunities for the City to support compliance efforts.

If the recommended action is taken at today’s meeting, the ordinance would take effect in 30 calendar days and notices would be posted as required by California Government Code Section 51179(g).

Environmental Review

The City Council is asked to find that the proposed ordinance is not subject to the California Environmental Quality Act of 1970, Public Resources Code Section 21000, et. seq., as amended and implementing State CEQA Guidelines, Title 14, Chapter 3 of the California Code of Regulations (collectively “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 Guidelines Section 15378(b)(2) excludes “[c]ontinuing administrative. . . activities, such as . . . general policy and procedure making” and Section 15378(b)(5) excludes “[o]rganizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment” from its definition of “project.”

The City Council is also asked to find that, even if the proposed ordinance were subject to CEQA, it would be exempt based on CEQA Guidelines 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.

Fiscal Impact

Sufficient funds to support this project are included in the City's budget.

Documents Available for Review

Related documents – including the proposed ordinance; CAL FIRE's Local Responsibility Area Fire Hazard Severity Zones As Identified by the State Fire Marshal map for the City of Laguna Woods, Orange County, dated March 24, 2025; and, the Laguna Woods Municipal Code – are available for public review at City Hall during normal working hours and on the City's website at www.cityoflagunawoods.org/projects (select the "Fire Hazard Severity Zones" project webpage). CAL FIRE's Local Responsibility Area Fire Hazard Severity Zones As Identified by the State Fire Marshal map for the City of Laguna Woods, Orange County, dated March 24, 2025, is also available at <https://osfm.fire.ca.gov/>.

Report Prepared With: Nadia Cook, Conservation Administrator

Attachments: A – Proposed Ordinance
 Exhibit A – Proposed Code Amendments
B – Existing Laguna Woods Municipal Code Chapter 10.13
C – Summary of the Acreage and Land Uses Within the FHSZs
D – CAL FIRE's Frequently Asked Questions

ORDINANCE NO. 25-XX

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING CHAPTER 10.13 OF THE LAGUNA WOODS MUNICIPAL CODE PERTAINING TO FIRE HAZARD SEVERITY ZONES; DESIGNATING THE MODERATE, HIGH, AND VERY HIGH FIRE HAZARD SEVERITY ZONES IN ITS JURISDICTION AS RECOMMENDED BY THE STATE FIRE MARSHAL PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 51178; AND, DETERMINING AND CERTIFYING THAT THE ORDINANCE IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

WHEREAS, California Government Code Section 51179 requires the City to designate, by ordinance, moderate, high, and very high fire hazard severity zones in its jurisdiction within 120 days of receiving recommendations from the State Fire Marshal pursuant to California Government Code Section 51178; and

WHEREAS, the City received the State Fire Marshal’s recommendations pursuant to California Government Code Section 51178 on March 24, 2025; and

WHEREAS, within 30 days after receiving the State Fire Marshal’s recommendations, the City is required to make the information available for public review and comment in a format that is understandable and accessible to the general public, including, but not limited to, maps; and

WHEREAS, the City made the State Fire Marshal’s recommendations available for public review and comment beginning on March 24, 2025, on the City’s website and at or from City Hall; and

WHEREAS, the information that was made available for public review and comment included, but was not limited to, the California Department of Forestry and Fire Protection’s Local Responsibility Area Fire Hazard Severity Zones As Identified by the State Fire Marshal map for the City of Laguna Woods, Orange County, dated March 24, 2025 (“map exhibit”); and

WHEREAS, public noticing for the aforementioned public hearing included publication in the *Laguna Woods Globe* on May 8, 2025; and

WHEREAS, this Ordinance was made available to the public at and from

City Hall, and on the City’s website, beginning on May 9, 2025; and

WHEREAS, staff has recommended amending Chapter 10.13 of Title 10 (Buildings and Construction) of the Laguna Woods Municipal Code as set forth in this Ordinance (“Code Amendments”) in order to help satisfy the City’s obligations under California Government Code Section 51179 et seq.; and

WHEREAS, the Code Amendments are consistent with California Government Code Section 51176, which provides that the purpose of Chapter 6.8 (Moderate, High, and Very High Fire Hazard Severity Zones) of Part 1 of Division 1 of Title 5 of the California Government Code “is to classify lands in the state in accordance with whether a very high fire hazard is present so that public officials are able to identify measures that will retard the rate of spread, and reduce the potential intensity, of uncontrolled fires that threaten to destroy resources, life, or property, and to require that those measures be taken”; and

WHEREAS, on May 21, 2025, the City Council held a duly noticed public hearing on this Ordinance at which it considered all of the information, evidence, and testimony presented, both written and oral.

THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, DOES ORDAIN AS FOLLOWS:

SECTION 1. The City Council hereby finds and determines that (i) each of the recitals to this Ordinance are true and correct, and are adopted herein as findings; (ii) the Code Amendments comply with all applicable requirements of State law; (iii) the Code Amendments will not adversely affect the health, safety, or welfare of the residents within the community; (iv) the Code Amendments are in the public interest of the City of Laguna Woods; and, (v) the Code Amendments are consistent with the Laguna Woods General Plan and its various elements.

SECTION 2. After reviewing the entire project record, the City Council hereby determines and certifies that this Ordinance is not subject to the California Environmental Quality Act of 1970, Public Resources Code Section 21000, et. seq., as amended and implementing State CEQA Guidelines, Title 14, Chapter 3 of the California Code of Regulations (collectively “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 Guidelines Section 15378(b)(2) excludes

“[c]ontinuing administrative. . . activities, such as . . . general policy and procedure making” and Section 15378(b)(5) excludes “[o]rganizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment” from its definition of “project.”

After reviewing the entire project record, the City Council also hereby determines and certifies that that, even if this Ordinance were subject to CEQA, it would be exempt 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. Chapter 10.13 of Title 10 (Buildings and Construction) of the Laguna Woods Municipal Code is hereby amended to read as set forth in Exhibit A, attached to this Ordinance and incorporated herein by this reference.

SECTION 4. This Ordinance shall take effect and be in full force and operation thirty (30) calendar days after adoption.

SECTION 5. If any section, subsection, subdivision, paragraph, sentence, clause, or phrase added by this Ordinance, or any part thereof, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity of effectiveness of the remaining portions of this Ordinance or any part thereof. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, or phrase thereof irrespective of the fact that any one or more subsections, subdivisions, paragraphs sentences, clauses, or phrases are declared unconstitutional, invalid, or ineffective.

SECTION 6. The Mayor shall sign this Ordinance.

SECTION 7. The City Clerk shall certify to the passage of this Ordinance and shall cause this Ordinance to be published or posted as required by law.

SECTION 8. All of the above-referenced documents and information have been and are on file with the City Clerk of the City.

[SIGNATURES ON NEXT PAGE]

PASSED, APPROVED AND ADOPTED this XX day of XX 2025.

SHARI L. HORNE, Mayor

ATTEST:

YOLIE TRIPPY, CMC, City Clerk

APPROVED AS TO FORM:

ALISHA PATTERSON, City Attorney

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 **Ordinance No. 25-XX** was duly introduced and placed upon its first reading at a regular meeting of the City Council on the XX day of XX 2025, and that thereafter, said Ordinance was duly adopted and passed at a regular meeting of the City Council on the XX day of XX 2025 by the following vote to wit:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:

YOLIE TRIPPY, CMC, City Clerk

**EXHIBIT A
CODE AMENDMENTS**

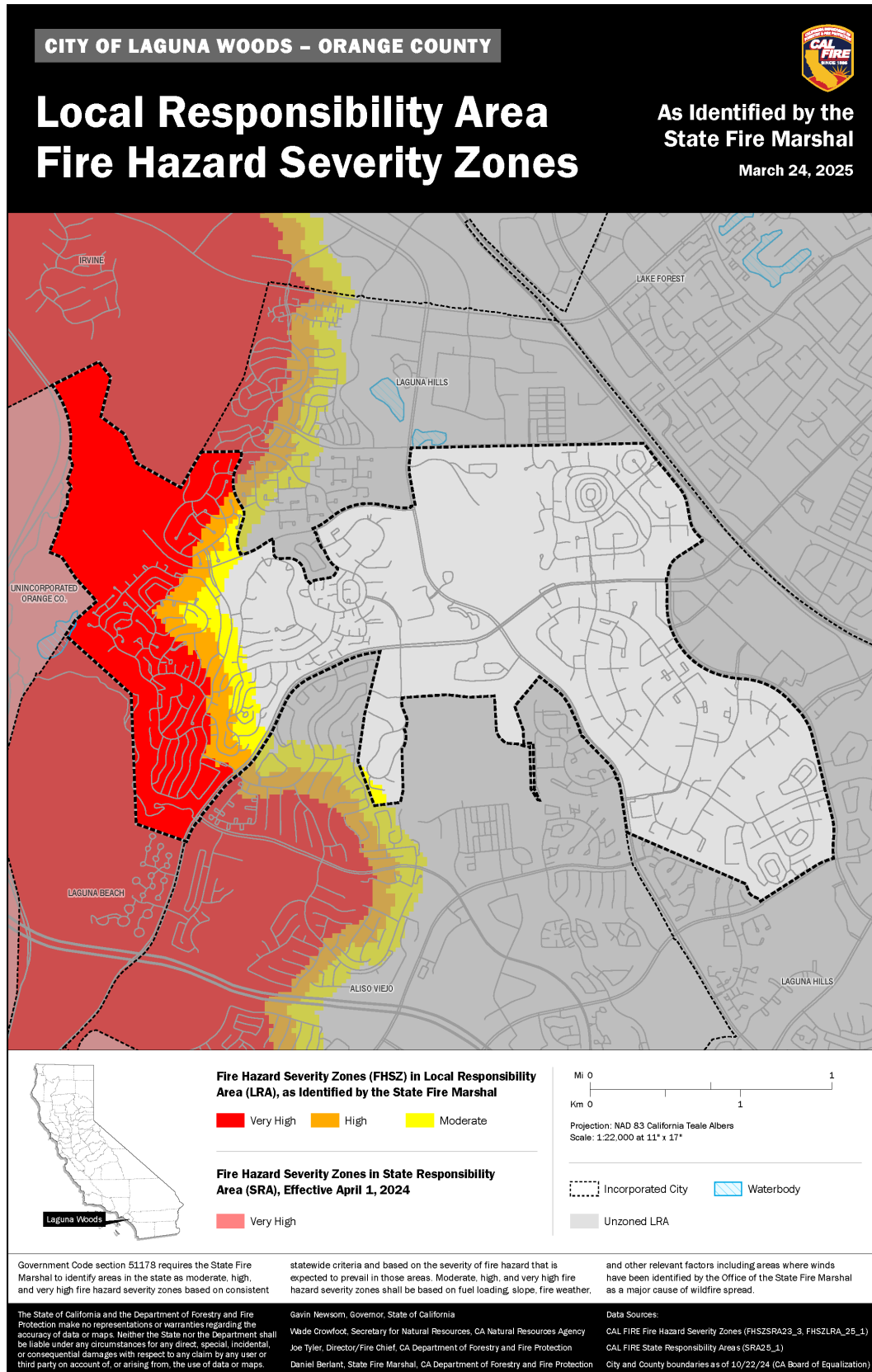
Chapter 10.13 (“Fire Hazard Severity Zones”) of Title 10 (“Buildings and Construction”) of the Laguna Woods Municipal Code is repealed and replaced in its entirety to read as follows:

CHAPTER 10.13. - FIRE HAZARD SEVERITY ZONES

Sec. 10.13.010. - Fire hazard severity zones.

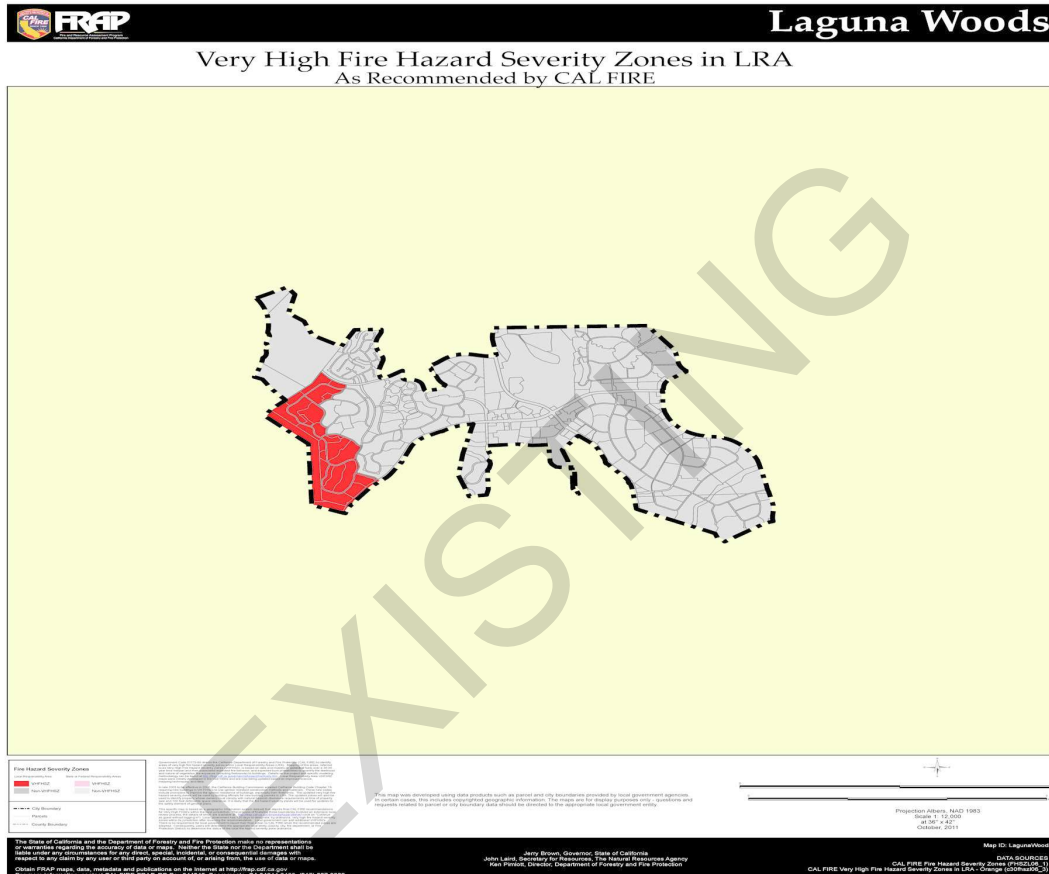
(a) *Designation.* The areas identified on the map exhibit in Section 10.13.010(b) shall be the City’s designated moderate, high, and very high fire hazard severity zones. The fire hazard severity zones are the same as identified by the State Fire Marshal in its map exhibit dated March 24, 2025.

(b) *Map exhibit.*



Sec. 10.13.010. - Very high fire hazard severity zones.

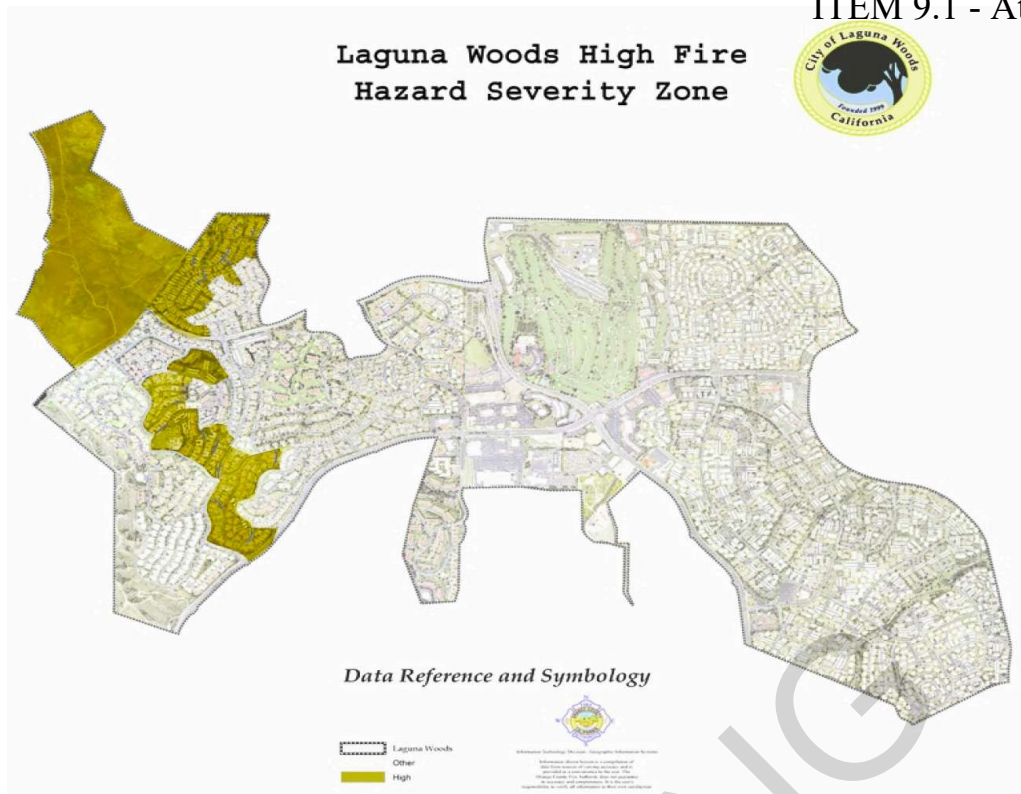
- (a) *Designation.* The areas identified on the map exhibit in Section 10.13.010(b) shall be the City's designated Very High Fire Hazard Severity Zones in accordance with Government Code § 51179(a).
- (b) *Map exhibit.*



(Ord. No. 12-01, § 2, 1-18-2012)

Sec. 10.13.020. - High fire hazard severity zone.

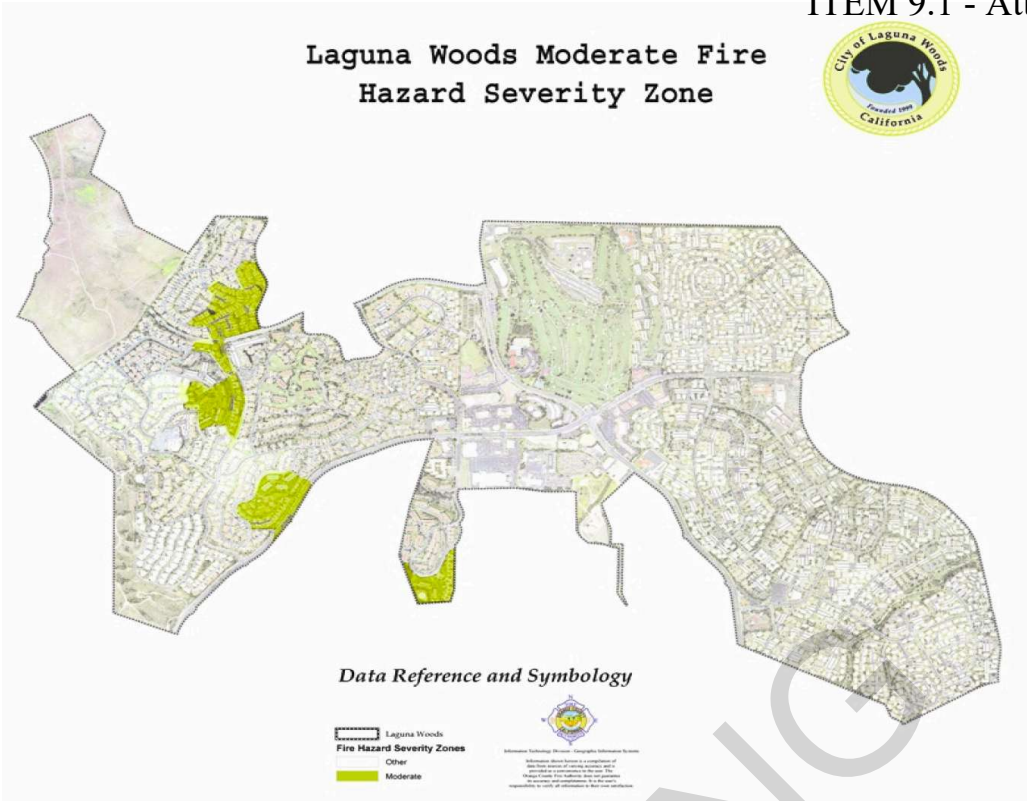
- (a) *Designation.* The areas identified on the map identified as Laguna Woods High Fire Hazard Severity Zones are for application as the High Fire Hazard Severity Zones of the City of Laguna Woods.
- (b) Related references are in the California Building Code, Chapter 7A and the California Residential Code, Section R327.
- (c) *Map exhibit.*



(Ord. No. 12-02, § 4, 2-15-2012)

Sec. 10.13.030. - Moderate fire hazard severity zone.

- (a) *Designation.* The areas identified on the map identified as Laguna Woods Moderate Fire Hazard Severity Zones are for application as the Moderate Fire Hazard Severity Zones of the City of Laguna Woods.
- (b) Related references are in the California Building Code, Chapter 7A and the California Residential Code, Section R327.
- (c) *Map exhibit.*



(Ord. No. 12-02, § 4, 2-15-2012)

EXISTING

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2025 Fire Hazard Severity Zone Map Summary

General Plan Land Use Designation	Acreage			Grand Total
	Very High Fire Hazard Severity Zone	High Fire Hazard Severity Zone	Moderate Fire Hazard Severity Zone	
Community Facilities	2.869	-	1.561	4.430
High Density Residential	-	-	3.531	3.531
Open Space	225.638	-	-	225.638
Residential Community	232.367	75.333	58.955	366.655
N/A (Public Roads)	7.572	2.337	3.317	13.227
2025 Map Total	468.446 (247.193; 112%)	77.670 (-233.924; -75%)	67.364 (-25.209, -27%)	613.481 (-11.94; -2%)
2012 Map* Total	221.253	311.594	92.573	625.421

All numbers rounded

* "2012 Map" refers to the maps adopted by City of Laguna Woods Ordinance No. 12-02

2025 Fire Hazard Severity Zone Map Summary

General Plan Land Use Designation	Structures			Grand Total
	Very High Fire Hazard Severity Zone	High Fire Hazard Severity Zone	Moderate Fire Hazard Severity Zone	
All	545 includes: 1,315 manors* 42 carports* Clubhouse 5 Clubhouse 6 Gatehouse 9 Gate 11 Emg. Gate ETWD R-3 ETWD Gate 11 Lift ETWD Oso Lift ----- Woods End	229 includes: 711 manors* 28 carports* Gatehouse 11	TBD includes: TBD manors* TBD carports* The Towers (311 residential units) Gatehouse 10 Gate 14 Emg. Gate ETWD R-4	TBD

THIS SUMMARY REMAINS IN DRAFT FORM AND IS SUBJECT TO CHANGE.

Emg. = Emergency, ETWD = El Toro Water District, Lift = Lift Station, TBD = to be determined

Multiple structures at a single address (e.g., a clubhouse with an outbuilding) are counted as one structure.

** All manors and carports are within Third Laguna Hills Mutual. The 311 residential units in The Towers are listed separately.*

ITEM 9.1
Attachment D

CAL FIRE's Frequently Asked Questions

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FREQUENTLY ASKED QUESTIONS ABOUT: *2024 Fire Hazard Severity Zones*

Fire Hazard Severity Zones Explained

- **What is a “Fire Hazard Severity Zone,” or FHSZ?**
 - **Answer:** Public Resource Code 4202; The State Fire Marshal shall classify lands within state responsibility areas into fire hazard severity zones. Each zone shall embrace relatively homogeneous lands and shall be based on fuel loading, slope, fire weather, and other relevant factors present, including areas where winds have been identified by the department as a major cause of wildfire spread. Government Code 51178; The State Fire Marshal shall identify areas in the state as moderate, high, and very high fire hazard severity zones based on consistent statewide criteria and based on the severity of fire hazard that is expected to prevail in those areas. Moderate, high, and very high fire hazard severity zones shall be based on fuel loading, slope, fire weather, and other relevant factors including areas where winds have been identified by the Office of the State Fire Marshal as a major cause of wildfire spread.

- **Why are fire hazard severity maps being updated?**
 - **Answer:** The hazard maps are being updated to more accurately reflect the zones in California that are susceptible to wildfire. The hazard mapping process will incorporate new science in local climate data and improved fire assessment modeling in determining hazard ratings.

- **What do Fire Hazard Severity Zones measure?**
 - **Answer:** The Fire Hazard Severity Zone map evaluates “**hazard**,” not “**risk**”. The map is like flood zone maps, where lands are described in terms of the probability level of a particular area being inundated by floodwaters, and not specifically prescriptive of impacts. “**Hazard**” is based on the physical conditions that create a likelihood and expected fire behavior over a 30 to 50-year period without considering mitigation measures such as home hardening, recent wildfire, or fuel reduction efforts. “**Risk**” is the potential damage a fire can do to the area under existing conditions, accounting for any modifications such as fuel reduction projects, defensible space, and ignition resistant building construction.

- **Where do Fire Hazard Severity Zones apply?**
 - **Answer:** Fire Hazard Severity Zones are found in areas where the state has financial responsibility for wildfire protection and prevention, called the State Responsibility Area. More than 31 million acres are in this area. Under Senate Bill 63 (Stern, 2021) Government Code 51178 was amended to add the Moderate and High Fire Hazard Severity Zones with the Very High in local jurisdictions.

- **What are the uses of Fire Hazard Severity Zones?**
 - **Answer:** The zones are used for several purposes including to designate areas where California’s defensible space standards and wildland urban interface building codes are

required. They can be a factor in real estate disclosure, and local governments may consider them in their general plan.

- **Is there an easy way to determine the Fire Hazard Severity Zone of my property?**
 - **Answer:** You can search by address to find your current designation on the web at: osfm.fire.ca.gov/FHSZ
- **What are the key elements of the Fire Hazard Severity Zone model?**
 - **Answer:** The fire hazard severity model for wildland fire has two key elements: probability of an area burning and expected fire behavior under extreme fuel and weather conditions. The zones reflect areas that have similar burn probabilities and fire behavior characteristics. The factors considered in determining fire hazard within wildland areas are fire history, flame length, terrain, local weather, and potential fuel over a 50-year period. Outside of wildlands, the model considers factors that might lead to buildings being threatened, including terrain, weather, urban vegetation cover, blowing embers, proximity to wildland, fire history, and fire hazard in nearby wildlands. FHSZs are not a structure loss model, as key information regarding structure ignition (such as roof type, etc.) is not included.
- **How do the Fire Hazard Severity Zone Maps differ from California Public Utilities Commission (CPUC) High Fire Threat District Maps?**
 - **Answer:** The California Public Utilities Commission (CPUC) sponsored map, known as "CPUC High Fire Threat District Map" (HFTD), includes similar factors as those in the FHSZ maps, however the CPUC HFTD Map is designed specifically for identifying areas where there is an increased risk for utility associated wildfires. As such, the CPUC map includes fire hazards associated with historical powerline-caused wildfires, current fuel conditions, and scores areas based on where fires start, as opposed to where potential fires may cause impacts.
- **Why is my property in a different zone than the adjacent area, which looks similar?**
 - **Answer:** In non-wildland areas, zone edges occur based on distance to the wildland edge. Because hazard in these areas is largely determined by incoming embers from adjacent wildland, urban areas that are similar in vegetation type and housing density may have a change in FHSZ class as the distance to the wildland edge increases. Areas immediately adjacent to wildland receive the same FHSZ score as that wildland where fire originates, and the model then produces lower scores as the distance to wildland edge increases.

In wildland areas, zone edges are a result of the way zones are delineated. Specifically, zones represent areas of similar slope and fuel potential. Zone boundaries divide zones based on geographic and vegetation features that align with fire hazard potential; although, at a local scale, it may appear that the immediate area is similar on both sides of the edge. The class value within a zone is based on the average hazard score across the whole zone, so areas that are in the same zone but not immediately adjacent to a local area can have an influence on the final zone classification.

Data Related Questions

- **How are Fire Hazard Severity Zones determined?**
 - **Answer:** CAL FIRE used the best available science and data to develop, and field test a model that served as the basis of zone assignments. The model evaluated the probability of

the area burning and potential fire behavior in the area. Many factors were included such as fire history, vegetation, flame length, blowing embers, proximity to wildland, terrain, and weather.

- **What new data will be included in the new model, and how does this differ from the previous model?**
 - **Answer:** A 2 km grid of climate data covering the years 2003-2018 is being used in the update. The previous model used stock weather inputs across the state to calculate wildland fire intensity scores. The updated model will adjust fire intensity scores based on the most extreme fire weather at a given location, considering temperature, humidity, and wind speed. In addition, ember transport is being modeled based on local distributions of observed wind speed and direction values instead of using a generic buffer distance for urban areas adjacent to wildlands.
- **What is the difference between the various Fire Hazard Severity Zones?**
 - **Answer:** Classification of a wildland zone as Moderate, High or Very High fire hazard is based on the average hazard across the area included in the zone, which have a minimum size of 200 acres. In wildlands, hazard is a function of modeled flame length under the worst conditions and annual burn probability. Both these factors generally increase with increasing hazard level, but there may be instances where one value is Very High and the other is low, pushing the overall hazard into a more intermediate ranking. On average, both modeled flame length and burn probability increase by roughly 40-60% between hazard classes. Classification outside of wildland areas is based on the fire hazard of the adjacent wildland and the probability of flames and embers threatening buildings.
- **Why does the model place an emphasis on the spread of embers?**
 - **Answer:** Embers spread wildfire because they can travel long distances in the wind and ignite vegetation, roofs, attics (by getting into vents), and decks.

State Regulated Area Questions

- **When were the maps last updated?**
 - **Answer:** The Office of the State Fire Marshal began the regulatory process for the State Responsibility Area (SRA) in December 2022, the final maps were adopted on January 31, 2024, and became effective April 1, 2024.
- **What is “State Responsibility Area,” or SRA?**
 - **Answer:** SRA is a legal term defining the area where the state has financial responsibility for wildland fire protection and prevention. Incorporated cities and federal ownership are not included. Within the SRA, CAL FIRE is responsible for fire prevention and suppression. There are more than 31 million acres in SRA, with an estimated 1.7 million people and 800,000 existing homes.
- **How is state responsibility area determined?**
 - **Answer:** The Board of Forestry and Fire Protection (Board) classifies land as State Responsibility Area. The legal definition of SRA is found in the Public Resources Code Section 4125. The Board has developed detailed procedures to classify lands as State Responsibility Area. Lands are removed from SRA when they become incorporated by a city, change in ownership to the federal government, become more densely populated, or are converted to intensive agriculture that minimizes the risk of wildfire. While some lands are removed from SRA automatically, the Board typically reviews changes every five years.

- **What Fire Hazard Severity Zones are in State Responsibility Area?**
 - **Answer:** All of the State Responsibility Area is in a Fire Hazard Severity Zone. Lands are either ranked as Moderate, High or Very High Fire Hazard Severity Zones.
- **What are the wildland urban interface (WUI) building codes in State Responsibility Area?**
 - **Answer:** The WUI building codes (California Building Code (CBC) Chapter 7A) reduce the risk of embers fanned by wind-blown wildfires from igniting buildings. The codes for roofing, siding, decking, windows, and vents apply throughout all state responsibility area regardless of the fire hazard severity ranking. Ember-resistant building materials can be found at: <https://osfm.fire.ca.gov/divisions/fire-engineering-and-investigations/buildingmaterials-listing/>
- **Is the GIS data for Fire Hazard Severity Zones available for download?**
 - **Answer:** The data inputs used to develop the Fire Hazard Severity Zones are identified in the Initial Statement of Reasons (ISOR) [Title 19 Development \(ca.gov\)](#). CAL FIRE has developed an additional data package which consists of sequential modeling steps, including any data inputs that were not already publicly available and referenced in the ISOR. The data package encompasses 34 spatial datasets and 8 tables, provided in raster, polygon, and table format. These datasets are formatted for Esri ArcGIS software, except for four tables provided in Excel. Ten of the datasets are updated versions used to produce an edited SRA FHSZ map following the public comment period that ended April 4, 2023. Upon formal adoption of the FHSZ map, the final SRA FHSZ geospatial data file will become available. The data package is available on the FHSZ website [Fire Hazard Severity Zones \(ca.gov\)](#) under the science and methods banner.
- **Why do waterbodies have a Fire Hazard Severity Zone Classification?**
 - **Answer:** All areas in State Responsibility Area, including water bodies, require a fire hazard severity zone designation. The 2007 FHSZ maps zoned all water as moderate by default. In the 2023 FHSZ model we added a buffer of FHSZ from the surrounding wildland into water bodies to account for potential threat of embers to buildings on docks and house boats, as well as variation in reservoir height that occurs with drought.

Local Regulated Area Questions

- **What is “Local Responsibility Area”, or LRA?**
 - **Answer:** Local Responsibility Areas (LRA) are incorporated cities, urban regions, agriculture lands, and portions of the desert where the local government is responsible for wildfire protection. This is typically provided by city fire departments, fire protection districts, counties, and by CAL FIRE under contract.
- **When did Fire Hazard Severity Zones start in Local Responsibility Area?**
 - **Answer:** The “Bates Bill” (AB 337), Government Code Section 51175, was prompted by the devastating Oakland Hills Fire of 1991. This mid-1990s legislation calls for CAL FIRE to evaluate fire hazard severity in local responsibility area and to make a recommendation to the local jurisdiction where very high FHSZs exist. The Government Code then provides direction for the local jurisdiction to take appropriate action.
- **How are Fire Hazard Severity Zones determined in local responsibility areas?**
 - **Answer:** CAL FIRE uses an extension of the state responsibility area Fire Hazard Severity

Zone model as the basis for evaluating fire hazard in Local Responsibility Area. The Local Responsibility Area hazard rating reflects flame and ember intrusion from adjacent wildlands and from flammable vegetation in the urban area.

- **What are the requirements for landowners in FHSZs in local responsibility areas?**
 - **Answer:** California’s WUI building codes (CBC Chapter 7A) apply to the design and construction of new buildings located in High and Very High FHSZs in Local Responsibility Areas. Local ordinances may require ignition resistant construction for remodel projects. Check with your local building department to determine which ignition resistant building codes apply to your project. In addition, Government Code Section 51182 calls for defensible space clearance and other wildland fire safety practices for buildings. Owners are also required to make a natural hazard disclosure as part of a real estate transfer. For information regarding “home hardening” and defensible space clearance, visit www.ReadyForWildfire.org.
- **Does the designation of Very High Fire Hazard Severity Zones in the Local Responsibility Area trigger the 100-foot clearance requirement?**
 - **Answer:** Yes, per Government Code 51182 unless a local government has passed a more stringent requirement, the 100-foot defensible space clearance applies. For information regarding “home hardening” and defensible space clearance, visit www.ReadyForWildfire.org.
- **How does CAL FIRE assist Local Governments in Fire Hazard Severity Zones?**
 - **Answer:** CAL FIRE’s Land Use Planning Program is a specialized unit that provides support to local governments by providing fire safety expertise on the State’s wildland urban interface building codes, wildfire safety codes, as well as helping in the development of the safety elements in general plans.
- **What is the process for developing Fire Hazard Severity Zones in the Local Responsibility Area?**
 - **Answer:** CAL FIRE uses the same modeling data that is used to map the State Responsibility Area. The map, along with a model ordinance, are then sent to the governing body for adoption.
- **How are the new Fire Hazard Severity Zones impacting development?**
 - **Answer:** Many of the changes expanding fire hazard severity zones in local responsibility areas (LRA) have been supported by the building industry. CAL FIRE works closely with the building industry when setting various building codes and defensible space requirements, so we are working together to not affect development itself but to make sure development matches the hazards of that area.
- **When will the Local Responsibility Area Map be released?**
 - **Answer:** The Local Responsibility Area Map Process will happen after the State Responsibility Area process has been completed, which is estimated to occur in the winter of 2025.
- **Why haven’t Moderate and High Fire Hazard Severity Zone classes been classified before in the Local Responsibility Area?**
 - **Answer:** New legislation, Senate Bill 63 (Stern, 2021), now requires the adoption of all three Fire Hazard Severity Zone classes in the Local Responsibility Area. Previously only Very High Fire Hazard Severity Zones were required for adoption in Local Responsibility Areas.

Insurance Related Questions

- **Will the new Fire Hazard Severity Zones affect my ability to get or maintain insurance?**
 - **Answer:** Insurance companies use risk models, which differ from hazard models, because they consider the susceptibility of a structure to damage from fire and other short-term factors that are not included in hazard modeling. It is unlikely that insurance risk models specifically call out CAL FIRE Fire Hazard Severity Zones as a factor, but much of the same data that is used in the fire hazard severity zone model are likely included in the insurance companies' risk models. However, insurance risk models incorporate many additional factors and factors that change more frequently than those that CAL FIRE includes in its hazard mapping, which is built to remain steady for the next 10+ years.

Resources, Additional Information, and Contact Information

- To find the current FHSZ designation for a property, visit FHSZ Map Viewer ([ca.gov](https://www.fire.ca.gov/fhsz-map-viewer)).
- Helpful links:
 - FHSZ Website:
 - osfm.fire.ca.gov/FHSZ
 - FHSZ Map Viewer:
 - [FHSZ Map Viewer \(ca.gov\)](https://www.fire.ca.gov/fhsz-map-viewer)
- Contacts for FHSZ for Public Questions:
 - (916) 633-7655
 - FHSZinformation@fire.ca.gov

9.2

**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: June 18, 2025 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

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.

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).

On May 21, 2025, the City Council heard a presentation on a preliminary draft of Chapter 7.0 (City Work Plan).

On May 28, 2025, the City Council heard a presentation on a preliminary draft of Chapter 5.0 (City Budget Detail, General and Capital Funds).

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).

First drafts of chapters 4.0 (City Budget Detail, All Funds Summaries) and 6.0 (City Budget Detail, Special Revenue Funds), as well as revised drafts of chapters 1.0-3.0, 5.0, and 7.0-8.0, are included as attachments A through H. Staff plans to discuss the drafts and other budgetary matters at today's meeting.

The following is a summary of notable changes staff has made to chapters 1.0-3.0, 5.0, and 7.0-8.0 since they were first presented to the City Council:

- Chapter 1.0, City Background
 - Updated the name of the Senior Mobility Program transportation services provider, based on the City Council's approval of an assignment agreement on May 21, 2025
 - Updated population information from the California Department of Finance, based on estimates released in May 2025

- Chapter 2.0, City Organization
 - Reclassified the full-time "Conservation Administrator" position to a full-time "Management Analyst Series" position. The Conservation Administrator position is expected to be vacated with the promotion of the existing incumbent to the Planning & Environmental Services Director position effective July 1, 2025.
 - Reclassified the full-time "Development Manager" position to a full-time "Senior Planner" position. The proposed title change would better reflect actual duties following the "in-sourcing" of building and code enforcement functions effective July 1, 2025.

- Chapter 3.0, City Budget Practices
 - Added meeting and document release information regarding the Fiscal Years 2025-27 Budget and Work Plan development process

- Added assigned reserves funding levels for fiscal years 2025-26 and 2026-27
- Added the Gann Limit calculation for Fiscal Year 2025-26
- Chapter 5.0, City Budget Detail, General and Capital Funds
 - Fiscal Year 2024-25 General Fund operating contributions to the Senior Mobility Fund budget and projection – Increased both to reflect actual and proposed transfers, including Item 7.3 on today’s agenda
 - Fiscal Year 2024-25 Capital Projects Fund intergovernmental revenue projection – Increased by \$110,930 to account for the reimbursement received from the City of Laguna Hills for the “Ridge Route Drive Drainage Repair Project”
 - Fiscal Year 2025-26 Capital Projects Fund intergovernmental revenue budget – Increased by \$85,000 to account for the anticipated reimbursement from the City of Laguna Hills for the “Pavement Management Plan Project (Eastbound Santa Maria Avenue between Santa Vittoria Drive and Moulton Parkway)”
 - Added charts on page 5.0-34 depicting historical law enforcement contract costs as a percentage of General Fund operating budgets for fiscal years 2023-24 through 2025-26 (this information was requested by Councilmember Moore at the meeting on May 28, 2025)
 - Added text summarizing the Capital Project Fund’s intergovernmental revenue
- Chapter 7.0, City Work Plan
 - Modified text to provide flexibility regarding the timing of the City’s application for inclusion on the California State Board of Forestry and Fire Protection’s Fire Risk Reduction Community List (staff discussed the challenges posed by the earlier than anticipated October 1, 2025 application deadline at the meeting on May 28, 2025)
- Chapter 8.0, City Capital Projects
 - Modified text to reflect that staff no longer expects it to be necessary to carryover State of California Grants Fund appropriations for the “Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)” to Fiscal Year 2025-26
 - Increased appropriations for the “City Hall Refurbishment and Safety Project: Phase 5” from \$1,300,000 to \$1,600,000 (staff discussed this increase at the meeting on May 28, 2025)

- Added a preliminary cost estimate for the “Bus Stop Relocation Project – Eastbound El Toro Road past Moulton Parkway”
- Added the Fiscal Years 2025-36 Capital Improvement Program Funding Plan table beginning on page 8.0-69

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

Attachments: A – Draft Chapter 1.0 (City Background)
B – Draft Chapter 2.0 (City Organization)
C – Draft Chapter 3.0 (City Budget Practices)
D – Draft Chapter 4.0 (City Budget Detail, All Funds Summaries)
E – Draft Chapter 5.0 (City Budget Detail, General and Capital Funds)
F – Draft Chapter 6.0 (City Budget Detail, Special Revenue Funds)
G – Draft Chapter 7.0 (City Work Plan)
H – Draft Chapter 8.0 (City Capital Projects)

1.0. CITY BACKGROUND

This chapter provides a brief overview of the City of Laguna Woods in order to establish a setting and context for understanding the decision-making that resulted in this budget and work plan.

A BRIEF HISTORY

Laguna Woods, California occupies approximately three-square miles of land that was once a part of South Orange County's expansive Moulton Ranch. Prior to the 1960s, dry farming and cattle grazing dominated the area, with a few scattered ranch dwellings and barns.

In 1962, Ross Cortese, a young developer whose previous projects included Rossmoor and Leisure World Seal Beach, purchased a portion of the Moulton Ranch. His goal was to create a second Leisure World community or, as he said, "to supply the basic needs of life for people aged 52 and older; create a serene atmosphere of beauty; and provide security, recreation, and religious facilities – then leave the living to the individual." His dream materialized and in 1964 Leisure World Laguna Hills received its first residents.

The prospect of incorporation first arose in 1971 and was a lingering issue until 1996, when the potential for a reduction in county services and the possibility of a commercial airport at the nearby site of the former Marine Corps Air Station, El Toro, became very real concerns. Proponents of "cityhood" were successful in placing the issue of incorporation on the ballot for a special election on March 2, 1999.

On March 24, 1999, Laguna Woods officially became Orange County's 32nd city. In an afternoon ceremony, Superior Court Judge Francisco F. Firmat swore in the five newly elected members of the City Council.

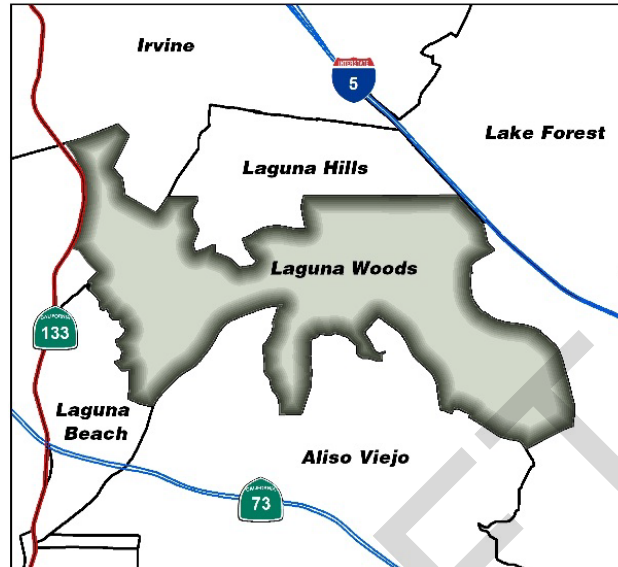
The City of Laguna Woods celebrated its 26th anniversary in 2025.

PHYSICAL SETTING

The City of Laguna Woods is located just over one mile from Laguna Canyon and approximately five miles from the Pacific Ocean. It is bordered by the cities of Aliso Viejo, Laguna Beach, and Laguna Hills, as well as the Laguna

Coast Wilderness Park and other protected open space areas.

[Regional Location]



LOCAL GOVERNMENT

The City of Laguna Woods is a general law city with a council-manager form of government, meaning that it operates within the parameters of California municipal law with an elected City Council as its legislative body. The City Council appoints a City Manager who serves as the City's chief executive officer and a City Attorney who serves as the City's primary legal counsel.

The five members of the City Council are residents of Laguna Woods who are elected by registered voters to four-year terms. Elections occur "at-large" (citywide) in even-numbered years with two and then three members of the City Council elected at subsequent elections. All five offices are nonpartisan.

The City Council appoints a Mayor and Mayor Pro Tem from amongst its membership to preside over City Council meetings, execute certain legal instruments and authorizations, and attend to various representative and ceremonial matters. The Mayor Pro Tem serves as the Mayor in their absence.

[Elected Officials (City Council)]

Cynthia Conners – current term ends in 2028
Shari L. Horne – current term ends in 2028

Pearl Lee – current term ends in 2028
Annie McCary – current term ends in 2026
Carol Moore – current term ends in 2026

[Officials Appointed by the City Council]

City Manager..... Christopher Macon
City Attorney..... Alisha Patterson
Assistant City Attorney..... Shawna McKee

The City has 18.25 full-time equivalent employees who are responsible for delivering a full range of municipal services. The City operates as a “contract city,” meaning that its small staff leverages the resources of a variety of contract, franchise, and joint powers agencies to provide efficient, effective, and economical services. If the City were a “full service city,” those services would be provided by City employees, often at higher costs and with considerably greater liability. While contract service providers may charge the City for current year liabilities, the City's contract service arrangements do not result in the assumption of any other agency's long-term retirement or other post-employment benefit liabilities.

[Key Operating Contract Service Providers]

Animal Control & Shelter Services..... City of Laguna Beach
Annual Audit Services..... CliftonLarsonAllen LLP
Building Plan Review Services..... Bureau Veritas North America
Civil Engineering Services..... NV5
Hazardous Waste Handling Services..... WM Curbside
Landscape Maintenance Services..... BrightView Landscape Services
Law Enforcement Services..... Orange County Sheriff's Department
Legal Services (City Attorney)..... Rutan & Tucker, LLP
Senior Mobility Program Transportation Services..... OCY Management, LLC

Street, Right-of-Way, and Infrastructure Maintenance Services.....
PV Maintenance

Traffic Signal & Lighting Maintenance Services.....
Bear Electrical Solutions

Fire/emergency medical services are provided by the Orange County Fire Authority ("OCFA"). Unlike the Orange County Sheriff's Department, which provides law enforcement services pursuant to a contract between the City and the County of Orange, OCFA's services are provided pursuant to a joint powers agreement and structural fire fund. As a "structural fire fund city," a fire tax is included in Laguna Woods' one-percent basic property tax levy. The fire tax was established prior to both the enactment of Proposition 13 in 1978 and the incorporation of the City in 1999. The County of Orange collects the fire tax, accumulates the proceeds in a structural fire fund, and makes payments to OCFA for Laguna Woods' fire services. Because the City is not involved in the levy, collection, or disbursement of the fire tax, revenue and expenses for fire services are not included in this budget and work plan.

Insurance and risk management services are provided by the California Joint Powers Insurance Authority ("CJPIA"). CJPIA's services are provided pursuant to a joint powers agreement.

Solid waste handling services (including trash collection and recycling) are provided by CR&R Incorporated pursuant to a franchise agreement.

[Key Special Districts, Utility, and Other Service Providers]

Electricity.....Southern California Edison

Mosquito Abatement and Vector Control.....
Orange County Mosquito and Vector Control District

Natural Gas.....Southern California Gas Company

Public Library.....County of Orange (OC Public Libraries)

School District.....Capistrano Unified School District
Saddleback Valley Unified School District
South Orange County Community College District

Transportation.....Orange County Transportation Authority

San Joaquin Hills Transportation Corridor Agency

Water & Sewer.....El Toro Water District

CITY FACILITIES AND PARKS

Most of the land within Laguna Woods is privately owned, including all local streets with the exception of El Toro Road, Moulton Parkway, Ridge Route Drive, and Santa Maria Avenue. The City is responsible for operating and maintaining the portions of those four streets that are located within Laguna Woods, as well as three public parks ("A Place for Paws" Dog Park, City Centre Park, and Woods End Wilderness Preserve); a multi-modal trail network for pedestrians, golf carts, and bicyclists; and, medians, parkways, and other public property. City Hall and the Public Library Building are the only buildings that are owned, operated, and maintained by the City.

*[Public Buildings]*City Hall

24264 El Toro Road, Laguna Woods, CA 92637

City Hall was first occupied by the City in 2001 and acquired in 2011. The building was constructed in 1979/1980 for use as a bank and includes 8,374 square feet over two stories.

Public Library Building

24266 El Toro Road, Laguna Woods, CA 92637

The Public Library Building opened on January 27, 2024. The 1,734 square foot building (1,161 square feet of interior space and an adjoining 573 square foot outdoor activity room) is leased to the County of Orange for use as the Laguna Woods branch of OC Public Libraries.

[Public Parks]"A Place for Paws" Dog Park

23199 Ridge Route Drive, Laguna Woods, CA 92637

"A Place for Paws" Dog Park opened in its current location on July 27, 2019. The park provides a comfortable outdoor space for off-leash dog exercise and socialization. Park amenities include

approximately 6,400 square feet of dog-friendly artificial turf, a dog water station, and seating. The park property is owned by the Golden Rain Foundation of Laguna Woods ("GRF"). The City and GRF entered into a memorandum of understanding in 2017 that provides for the City's use of the property through June 30, 2027, or as may be extended by mutual agreement.

City Centre Park

24121 Moulton Parkway, Laguna Woods, CA 92637

City Centre Park includes 0.54 acres of passive recreation space located just west of Moulton Parkway near the Ayres Hotel. The park property had been intended for use in connection with the development of a grocery store at the location where the Ayres Hotel is today. The previous owner deeded the property to the City in 2002 and the park opened in 2011. Park amenities include a walking trail, picnic tables, and a small gathering area.

Woods End Wilderness Preserve

24995 El Toro Road, Laguna Woods, CA 92637

Woods End Wilderness Preserve includes 10.6 acres of natural open space located near the intersection of El Toro Road and Aliso Creek Road. The park property was purchased by the City in 2002 for the purpose of adding it to the adjacent Laguna Coast Wilderness Park, providing non-vehicular access from El Toro Road into the Laguna Coast Wilderness Park, and for natural resource protection and restoration. Since 2011, the park has been leased to the County of Orange for operation as part of the Laguna Coast Wilderness Park. The trail that begins at the entrance to the park provides close access to the nearby James Dilley Greenbelt Preserve and Barbara's Lake.

LOCAL LAND USES

Residential Communities

The vast majority of land within Laguna Woods is occupied by residential uses, including five private residential communities that offer an assortment of apartment, assisted living, condominium, and cooperative housing.

The 2020 U.S. Census estimated that 72.5% of dwelling units in Laguna Woods

were owner-occupied and 27.5% were renter-occupied.

[Residential Communities]

Residential Community	Housing Type	Dwelling Units
Ivy Park of Wellington	Assisted Living	184
Ivy Park at Laguna Woods	Assisted Living	192
Laguna Woods Village	Condominium <i>(Third Laguna Hills Mutual)</i> <i>(Laguna Woods Mutual No. 50)</i> Cooperative <i>(United Laguna Woods Mutual)</i>	12,736*
San Sebastian	Apartment	134
Whispering Fountains	Apartment	140
TOTAL		13,386

* 6,102 units in Third Laguna Hills Mutual, 6,323 units in United Laguna Woods Mutual, and 311 units in Laguna Woods Mutual No. 50.

As the result of a density bonus agreement entered into in 2009 between the City and the developer of San Sebastian, San Sebastian includes 17 units that are deed-restricted for affordable housing for low-income, senior households through October 16, 2054 (45 years).

Places of Worship

Laguna Woods is home to five dedicated places of worship serving Catholic, Jewish, Lutheran, Methodist, and Presbyterian faiths. Other faith-based groups and religious communities meet in locations throughout Laguna Woods.

Shopping Centers, Hotels, and Commercial Properties

At just over three square miles, most of the land within Laguna Woods is zoned for residential, open space, and other non-commercial purposes. Less than one-fifth of a square mile is zoned for commercial purposes.

Laguna Woods is home to the following five shopping centers:

- Town Centre (north of El Toro Road, west of Moulton Parkway)
- Home Depot Center (south of El Toro Road, west of Moulton Parkway)
- PS Business Park (south of Ridge Route Drive, east of Moulton Parkway)
- Valencia Center (south of El Toro Road, west of Paseo de Valencia)

- Willow Tree Center (south of El Toro Road, east of Moulton Parkway)

A 138-room hotel (Ayres Hotel) is located in Town Centre.

POPULATION

The 2020 U.S. Census estimated Laguna Woods' population at 17,644 as of April 1, 2020, an increase of approximately 9% from the 2010 U.S. Census estimate of 16,192 as of April 1, 2010. As compared to the 33 other cities in Orange County, Laguna Woods has a larger population than the cities of La Palma (15,581), Los Alamitos (11,780), and Villa Park (5,843).

The California Department of Finance ("DOF") produces annual population estimates for use by local governments in calculating annual appropriation limits (see Chapter 3.0 (City Budget Practices)) and to aid in the allocation of certain state subventions to cities and counties, including monies accounted for in the City's Fuel Tax Fund and Road Maintenance & Rehabilitation Program Fund. The DOF estimated Laguna Woods' population at 17,183 as of January 1, 2025, a reduction of approximately 0.5% from the January 1, 2024 estimate of 17,262¹. Based on the January 1, 2025 estimate, Laguna Woods is the 315th most populous of 483 cities statewide (168 cities – or, 34.8% of all cities in California – have smaller populations).

OTHER LOCAL DEMOGRAPHICS

The 2020 U.S. Census estimated Laguna Woods' median age at 74.9 years as of April 1, 2020, a decrease of 2.1 years from the 2010 U.S. Census estimate of 77.0 years as of April 1, 2010.

The 2020 U.S. Census estimated that approximately 91% of Laguna Woods residents were 60 years or over, an increase of 2.5% from the 2010 Census estimate of 88.5%. The largest growing segment of residents was aged 70 to 79 years, increasing by 9.6%, from 26.6% in 2010 to 36.2% in 2020.

[Median Age]

Description	2010 U.S. Census	2020 U.S. Census
Median age	77.0 years	74.9 years

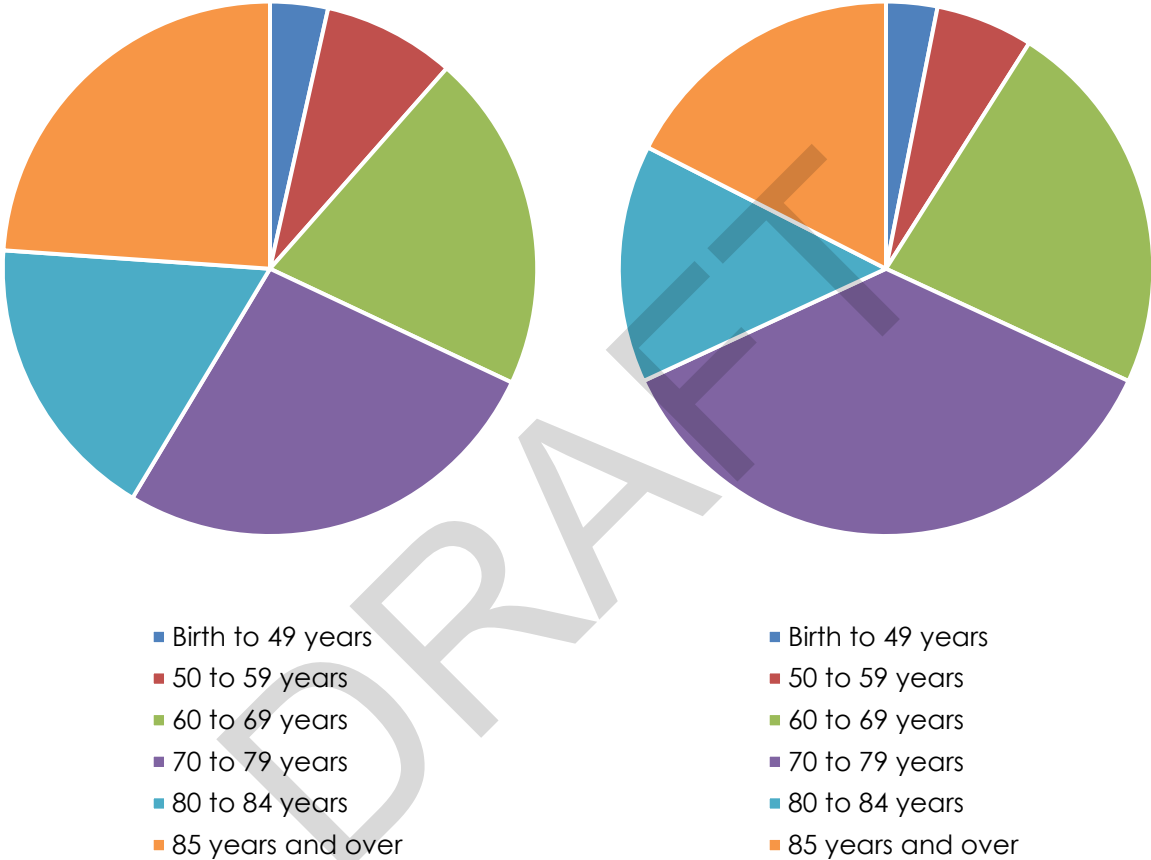
¹ State of California, Department of Finance, *E-1 Population Estimates for Cities, Counties and the State with Annual Percent Change — January 1, 2024 and 2025*. Sacramento, California, May 2024.

Male	76.4 years	74.9 years
Female	77.4 years	75.0 years

[Age Distribution]

2010 U.S. Census

2020 U.S. Census



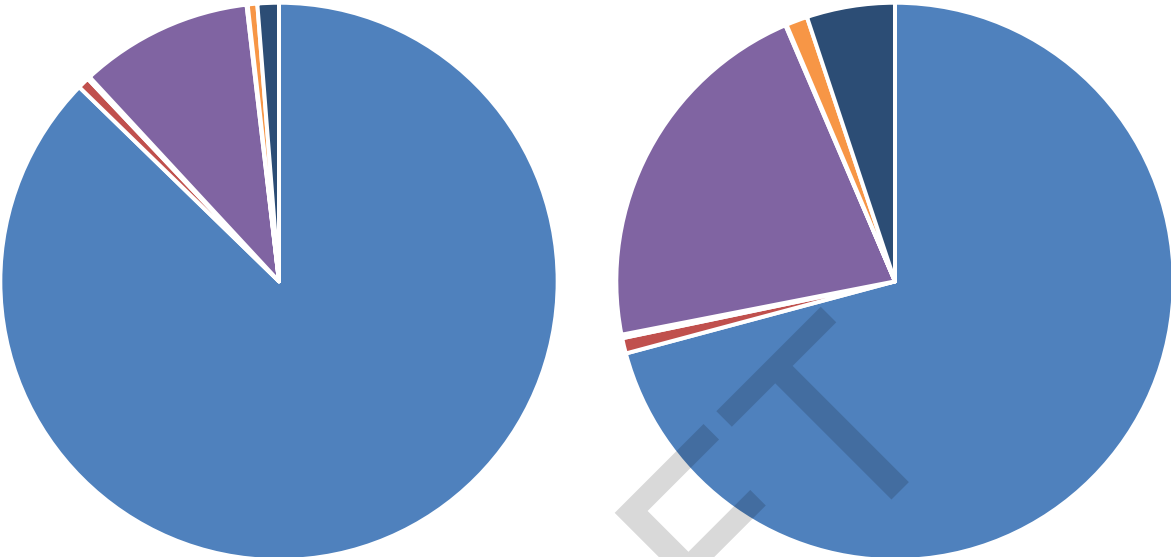
Description	2010 U.S. Census	2020 U.S. Census
Birth to 49 years*	3.5%	3.1%
50 to 59 years	8.0%	5.9%
60 to 69 years	20.5%	22.9%
70 to 79 years	26.6%	36.2%
80 to 84 years	17.5%	14.4%
85 years and over	23.9%	17.5%

*Portion 19 years and under	0.4%	0.6%
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[Race]

2010 U.S. Census

2020 U.S. Census



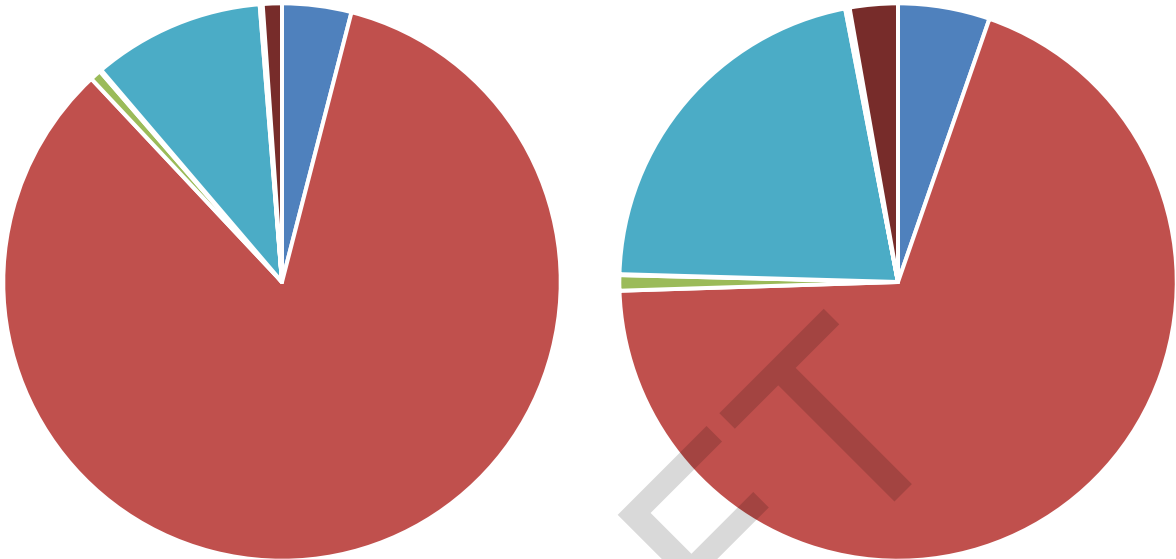
- White alone
- Black or African American alone
- American Indian/Alaska Native alone
- Asian alone
- Native Hawaiian and Other Pacific Islander alone
- Some Other Race alone
- Two or More Races

Description	2010 U.S. Census	2020 U.S. Census
White alone	87.3%	70.8%
Black or African American alone	0.7%	0.9%
American Indian/Alaska Native alone	0.1%	0.2%
Asian alone	10.0%	21.6%
Native Hawaiian and Other Pacific Islander alone	0.1%	0.1%
Some Other Race alone	0.6%	1.3%
Two or More Races	1.2%	5.1%

[Hispanic or Latino Origin]

2010 U.S. Census

2020 U.S. Census



- Hispanic or Latino
- Hispanic or Latino
- White alone
- White alone
- Black or African American alone
- Black or African American alone
- American Indian/Alaska Native alone
- American Indian/Alaska Native alone
- Asian alone
- Asian alone
- Native Hawaiian/Other Pacific Islander alone
- Native Hawaiian/Other Pacific Islander alone
- Some Other Race alone
- Some Other Race alone
- Two or More Races
- Two or More Races

Description	2010 U.S. Census	2020 U.S. Census
Hispanic or Latino	4.0%	5.3%
<i>Not Hispanic or Latino</i>		
White alone	84.0%	69.2%
Black or African American alone	0.6%	0.9%
American Indian/Alaska Native alone	0.1%	<0.1%
Asian alone	10.0%	21.5%
Native Hawaiian and Other Pacific Islander alone	0.1%	0.1%
Some Other Race alone	0.1%	0.2%
Two or More Races	1.1%	2.8%

[Sex]

Description	2010 U.S. Census	2020 U.S. Census
Male	35.5%	37.7%
Female	64.5%	62.3%

CONGRESSIONAL DISTRICTS

Most of Laguna Woods is located in the 40th Congressional District. A portion of Laguna Woods is located in the 47th Congressional District.

CALIFORNIA ASSEMBLY DISTRICT

Laguna Woods is located in the 72nd California Assembly District.

CALIFORNIA SENATE DISTRICT

Laguna Woods is located in the 37th California Senate District.

CALIFORNIA BOARD OF EQUALIZATION DISTRICT

Laguna Woods is located in the 4th California Board of Equalization District.

ORANGE COUNTY SUPERVISORIAL DISTRICT

Laguna Woods is located in the 5th Orange County Supervisorial District.

SOUTHERN CALIFORNIA ASSOCIATION OF GOVERNMENTS REGIONAL COUNCIL DISTRICT

Laguna Woods is located in the 13th Southern California Association of Governments Regional Council District.

2.0. CITY ORGANIZATION

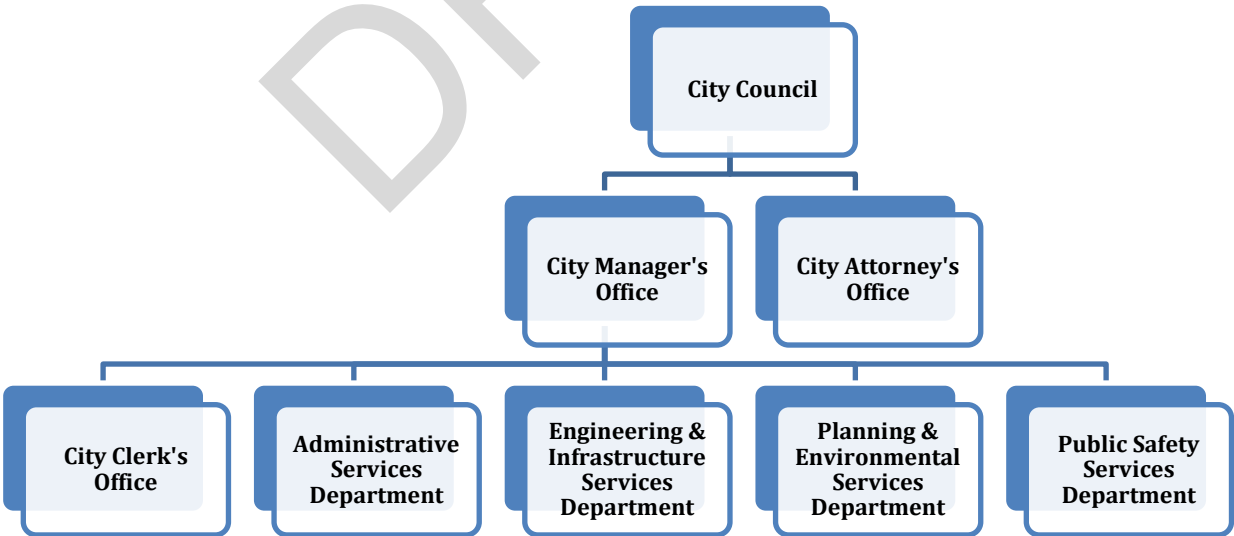
This chapter provides a brief overview of the City of Laguna Woods' internal structure in order to establish a context for understanding how this budget and work plan will be implemented.

DEPARTMENTAL STRUCTURE

The City is organized into the following eight departments:

- City Council
- City Manager's Office
- City Attorney's Office
- City Clerk's Office
- Administrative Services Department
- Engineering & Infrastructure Services Department
- Planning & Environmental Services Department
- Public Safety Services Department

[Organizational Chart – Departments]



As a contract city, many departmental functions are coordinated by City personnel and performed under contract with independent, franchise, and

joint powers agencies. This chapter reviews the organizational structures and allocations of City personnel and the City Attorney's Office.

CITY COUNCIL

Cynthia Conners – current term ends in 2028

Shari L. Horne – current term ends in 2028

Pearl Lee – current term ends in 2028

Annie McCary – current term ends in 2026

Carol Moore – current term ends in 2026

The City of Laguna Woods is a general law city with a council-manager form of government, meaning that it operates within the parameters of California municipal law with an elected City Council as its legislative body. The City Council appoints a City Manager who serves as the City's chief executive officer and a City Attorney who serves as the City's primary legal counsel.

The five members of the City Council are residents of Laguna Woods who are elected by registered voters to four-year terms. Elections occur "at-large" (citywide) in even-numbered years with two and then three members of the City Council elected at subsequent elections. All five offices are nonpartisan.

The City Council appoints a Mayor and Mayor Pro Tem from amongst its membership to preside over City Council meetings, execute certain legal instruments and authorizations, and attend to various representative and ceremonial matters. The Mayor Pro Tem serves as the Mayor in their absence.

Since April 19, 2023, the City Council has served as the Board of Directors of the Laguna Woods Civic Support Fund, a City-established nonprofit public benefit corporation that can support City and local public library activities.

CITY ATTORNEY'S OFFICE

Alisha Patterson, City Attorney

Shawna McKee, Assistant City Attorney

(under contract with Rutan & Tucker, LLP)

The City Attorney is appointed by the City Council to serve as the City's primary legal counsel. The City Attorney takes direction from the City Council and works closely with the City Manager.

In addition to providing legal representation for the City, the City Attorney's Office advises the City Council and City personnel on official business and is responsible for preparing, reviewing, and approving the form of ordinances, agreements, and other instruments.

The City Attorney's Office is a contract function. Associated expenditures are included in the Legal Services line item of the General Government section of this budget; however, legal services provided for special projects, and other related expenditures, may be charged to those projects.

AUTHORIZED CITY EMPLOYEE POSITIONS

This budget and work plan includes an authorized personnel allocation of 18.25 full-time equivalent ("FTE") employee positions, which is an increase of 8.00 FTE employee positions as compared to the fiscal year immediately preceding this budget and work plan (Fiscal Year 2024-25). The increase is attributable to the "in-sourcing" of building and code enforcement functions that were formerly performed by consultants (one Building Official, three Building Inspectors, two Permit Technicians, and one Code Enforcement Officer) and the addition of a new Planning & Environmental Services Director position to manage and provide oversight for those and other functions.

Over the 12 years spanning fiscal years 2015-16 through 2026-27, the average number of authorized employee positions is projected to be 10.84 FTE.

[Authorized City Employee Positions – Citywide (Table)]

Position	Number Authorized by Fiscal Year											
	2015 -16	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24	2024 -25	2025 -26	2026 -27
<i>Full-time Employees [full-time equivalents (FTE)]</i>												
Accountant/ Senior Accountant (A) ("Accountant Series")	(A)	(A)	(A)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Administrative Services Director/City Treasurer	1.00	1.00	1.00	1.00	1.00 (B)	1.00 (B)	1.00 (B)	1.00 (B)	1.00 (B)	1.00 (B)	1.00 (B)	1.00 (B)
Assistant City Manager	1.00	-	-	-	-	-	-	-	-	-	-	-
Assistant to the City Manager	-	-	-	-	-	-	-	-	0.54 (J)	1.00	1.00	1.00
Building Inspector	-	-	-	-	-	-	-	-	-	-	3.00	3.00
Building Official	-	-	-	-	-	-	-	-	-	-	1.00	1.00

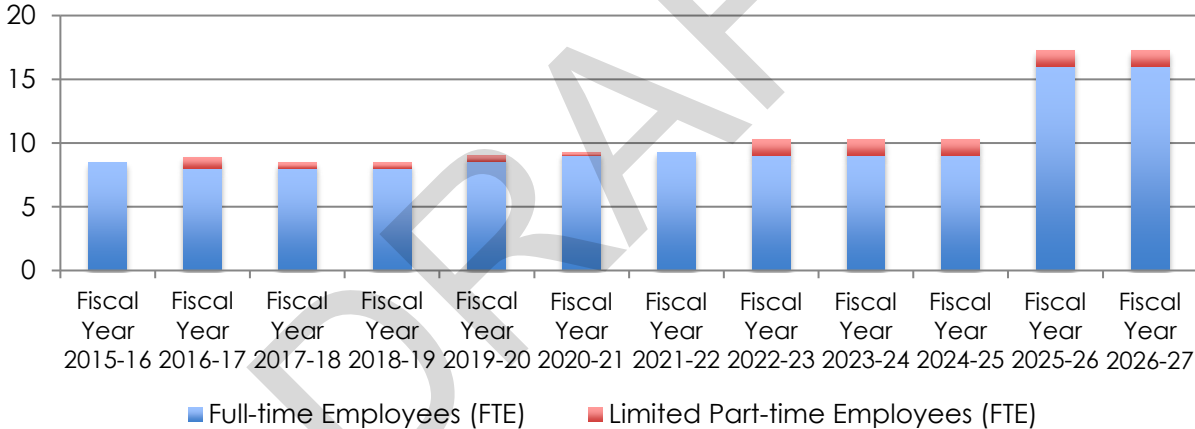
ITEM 9.2 - Attachment B

Position	Number Authorized by Fiscal Year											
	2015 -16	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24	2024 -25	2025 -26	2026 -27
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	-	-	-	-	-	-	-	-	-	-	1.00	1.00
Community Services Manager	0.50 (C)	-	-	-	-	-	-	-	-	-	-	-
Conservation Administrator	-	-	-	-	-	-	-	-	1.00	1.00	-	-
Deputy City Clerk	1.00	1.00	1.00	0.47 (D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
Deputy City Clerk/ City Clerk (B) ("City Clerk Series")	-	-	-	0.53 (D)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Development Administrator	-	-	-	-	-	-	-	-	0.46 (K)	-	-	-
Development Manager	-	-	-	-	-	-	-	-	0.54 (K)	1.00	-	-
Management Analyst/ Senior Management Analyst ("Management Analyst Series")	0.44 (E)	2.00	2.00	2.00	2.54 (F)	3.00	3.29 (G)	4.00	0.46 (J)	-	1.00	1.00
Management Assistant	0.56 (E)	-	-	-	-	-	-	-	-	-	-	-
Permit Technician	-	-	-	-	-	-	-	-	-	-	2.00	2.00
Planning & Environmental Services Director	-	-	-	-	-	-	-	-	-	-	1.00	1.00
Public Works Administrator	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)
Senior Planner	-	-	-	-	-	-	-	-	-	-	1.00	1.00
Total FTE – full-time positions	8.50	8.00	8.00	8.00	8.54	9.00	9.29	9.00	9.00	9.00	17.00	17.00
<i>Limited Part-time Employees [full-time equivalents (FTE)]</i>												
Customer Service Representative	-	0.45 (H)	-	-	-	-	-	-	-	-	-	-
Management Analyst/ Senior Management Analyst ("Management Analyst Series")	-	0.45	0.45	0.45	0.45	0.23	-	-	-	-	-	-
Receptionist	-	-	-	-	-	-	-	1.25 (I)	1.25 (I)	1.25 (I)	1.25 (I)	1.25 (I)
Total FTE – part-time positions	-	0.90	0.45	0.45	0.45	0.23	-	1.25	1.25	1.25	1.25	1.25
Total FTE – all positions	8.50	8.90	8.45	8.45	9.99	9.23	9.29	10.25	10.25	10.25	18.25	18.25
Year-over-year change		0.40	(0.45)	-	1.54	(0.76)	0.06	0.96	-	-	8.00	-

- (A) The Senior Accountant position was transitioned to a dual-class position consisting of both Accountant and Senior Accountant classes beginning in Fiscal Year 2018-19.
- (B) The Administrative Services Director/City Treasurer position has been authorized as a full-time, 1.00 FTE, but filled as a part-time, approximately 0.60 FTE, since January 2, 2020.
- (C) A Community Services Manager position was authorized from July 1, 2015-December 31, 2015 (0.50 FTE).
- (D) The Deputy City Clerk position was transitioned to a dual-class position consisting of both Deputy City Clerk and City Clerk classes beginning on December 18, 2019. A Deputy City Clerk position was authorized from July 1, 2018-December 17, 2018 (0.47 FTE), and a Deputy City Clerk/City Clerk position was authorized beginning on December 18, 2018 (0.53 FTE), resulting in a net FTE of 1.00.

- (E) A Management Assistant position was authorized from July 1, 2015-January 19, 2016 (0.56 FTE), and a Management Analyst/Senior Management Analyst position was authorized beginning on January 20, 2016 (0.44 FTE), resulting in a net FTE of 1.00.
- (F) 2.00 FTE Management Analyst/Senior Management Analyst positions were authorized from July 1, 2019-December 17, 2019. Beginning on December 18, 2019, an additional 1.00 position was authorized, resulting in a total net FTE of 2.54 for Fiscal Year 2019-20.
- (G) 3.00 FTE Management Analyst/Senior Management Analyst positions were authorized from July 1, 2021-March 15, 2022. Beginning on March 16, 2022, an additional 1.00 position was authorized, resulting in a total net FTE of 3.29 for Fiscal Year 2021-22. That additional position remained vacant through Fiscal Year 2022-23.
- (H) A 0.45 FTE Customer Service Representative was authorized, but never filled.
- (I) Four Receptionist positions were authorized up to a total of 1.25 FTE.
- (J) A Management Analyst/Senior Management Analyst position was authorized from July 1, 2023-December 15, 2023 (0.46 FTE), and an Assistant to the City Manager position was authorized beginning on December 15, 2023 (0.54 FTE), resulting in a net FTE of 1.00.
- (K) A Development Administrator position was authorized from July 1, 2023-December 15, 2023 (0.46 FTE), and a Development Manager position was authorized beginning on December 15, 2023 (0.54 FTE), resulting in a net FTE of 1.00.

[Authorized City Employee Positions – Citywide (Graph)]

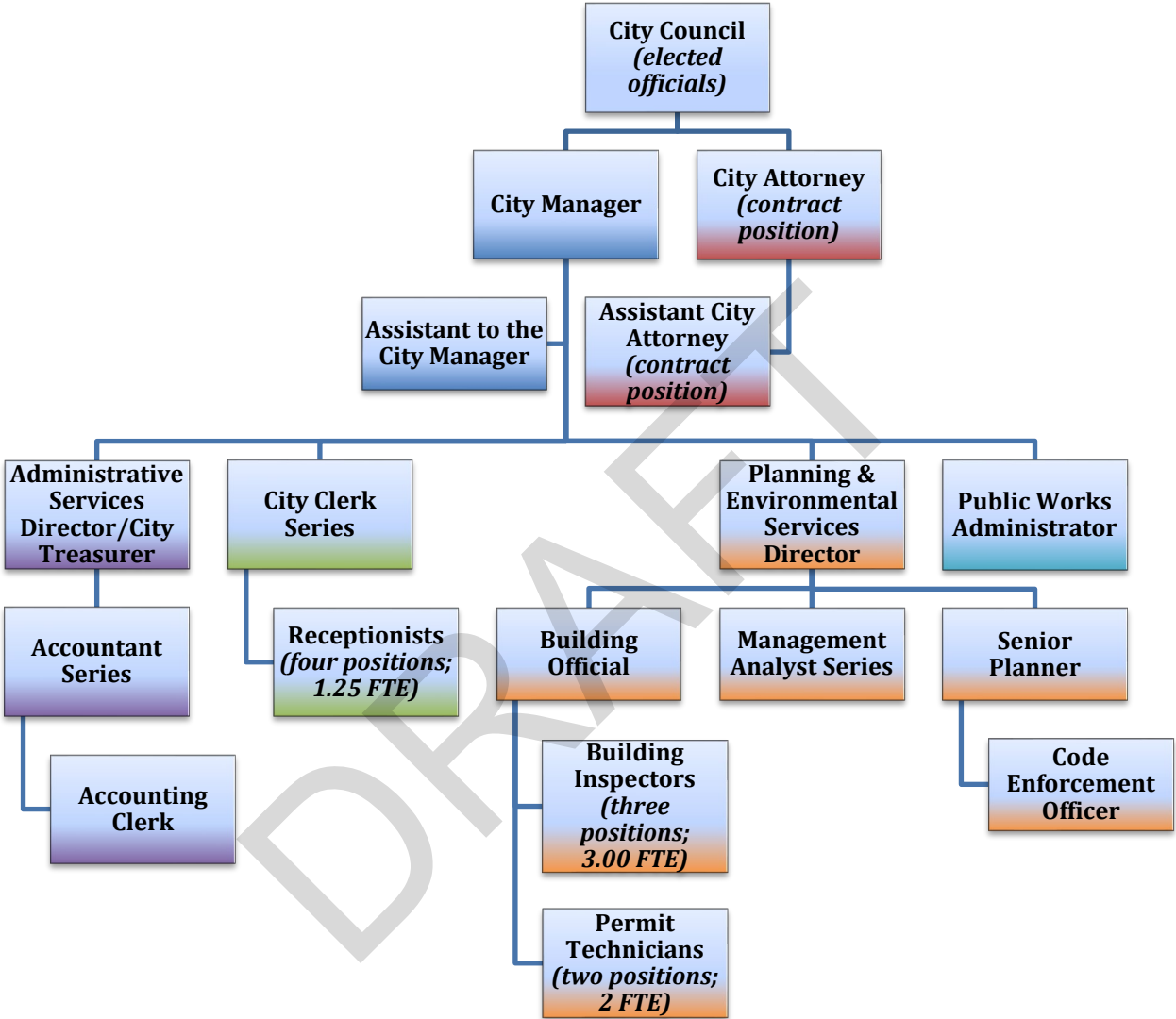


[Authorized City Employee Positions, Fiscal Years 2025-27 – Departmental]

City Manager's Office 2 FTE	
City Clerk's Office 2.25 FTE	Engineering & Infrastructure Services Department 1 FTE
Administrative Services Department 3 FTE	Planning & Environmental Services Department 10 FTE

REPORTING RELATIONSHIPS

[Organizational Chart – Reporting Relationships]



City Council	Administrative Services Department
City Manager's Office	Engineering & Infrastructure Services Department
City Attorney's Office	Planning & Environmental Services Department
City Clerk's Office	

CITY MANAGER’S OFFICE

Christopher Macon, City Manager

The City Manager is appointed by the City Council to serve as the City's chief executive officer responsible for overseeing daily operations and implementing the City Council's direction and policy. All City employees are hired and work under the ultimate authority of the City Manager.

In addition to providing organizational oversight and development, the City Manager’s Office works closely with the City Attorney’s Office; facilitates public and inter-governmental relations; manages long-range planning and special projects; and, coordinates public safety services.

In the absence of separately appointed incumbents, the City Manager may also serve as City Clerk and City Treasurer. When serving as City Clerk, the City Manager provides director-level management of the City Clerk's Office.

The City Manager serves as the Chief Executive Officer of the Laguna Woods Civic Support Fund.

[Authorized City Employee Positions – City Manager's Office]

Position	Number Authorized by Fiscal Year											
	2015 -16	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24	2024 -25	2025 -26	2026 -27
<i>Full-time Employees [full-time equivalents (FTE)]</i>												
Assistant to the City Manager	-	-	-	-	-	-	-	-	0.54 (D)	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Manager	0.50 (A)	-	-	-	-	-	-	-	-	-	-	-
Management Analyst/ Senior Management Analyst ("Management Analyst Series")	-	-	-	-	-	-	0.29 (B)	1.00 (B)	0.46 (D)	-	-	-
Management Assistant	0.56 (C)	-	-	-	-	-	-	-	-	-	-	-
Total FTE – full-time positions	2.06	1.00	1.00	1.00	1.00	1.00	1.29	2.00	2.00	2.00	2.00	2.00
<i>Limited Part-time Employees [full-time equivalents (FTE)]</i>												
Management Analyst/ Senior Management Analyst ("Management Analyst Series")	-	0.45	0.45	0.45	0.45	0.23	-	-	-	-	-	-
Total FTE – part-time positions	-	0.45	0.45	0.45	0.45	0.23	-	-	-	-	-	-
Total FTE – all positions	2.06	1.45	1.45	1.45	1.45	1.23	1.29	2.00	2.00	2.00	2.00	2.00
Year-over-year change		(0.61)	-	-	-	(0.22)	0.06	0.71	-	-	-	-

- (A) A Community Services Manager position was authorized from July 1, 2015-December 31, 2015 (0.50 FTE).
- (B) A Management Analyst/Senior Management Analyst position was authorized on March 16, 2022, but remained vacant through Fiscal Year 2022-23.
- (C) A Management Assistant position was authorized from July 1, 2015-January 19, 2016 (0.56 FTE).
- (D) A Management Analyst/Senior Management Analyst position was authorized from July 1, 2023-December 15, 2023 (0.46 FTE), and an Assistant to the City Manager position was authorized beginning on December 15, 2023 (0.54 FTE), resulting in a net FTE of 1.00.

Personnel allocated to the City Manager's Office are included in the General Government section of this budget.

CITY CLERK'S OFFICE

Yolie Trippy, CMC, City Clerk

The City Clerk is appointed by the City Manager to serve as the City's local elections official and custodian of records. The City Clerk implements state laws pertaining to legislative and recordkeeping functions, including the Political Reform Act, Public Records Act, and Ralph M. Brown Act.

The City Clerk's Office also operates City Hall's front counter, provides notary public and acknowledgement services, responds to public records requests, and manages the local government television channel.

Since October 2022, notary public and acknowledgement services have been provided with assistance from personnel from other departments. All notary public and acknowledgement services are coordinated and supervised by the City Clerk's Office.

The City Clerk serves as the Secretary of the Laguna Woods Civic Support Fund.

[Authorized City Employee Positions – City Clerk's Office]

Position	Number Authorized by Fiscal Year											
	2015 -16	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24	2024 -25	2025 -26	2026 -27
<i>Full-time Employees [full-time equivalents (FTE)]</i>												
Administrative Coordinator	(A)	(A)	(A)	(A)	1.00	1.00	1.00	-	-	-	-	-
Deputy City Clerk/ City Clerk (B) ("City Clerk Series")	(A)	(A)	(A)	(A)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Position	Number Authorized by Fiscal Year											
	2015 -16	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24	2024 -25	2025 -26	2026 -27
Total FTE – full-time positions	-	-	-	-	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
<i>Limited Part-time Employees [full-time equivalents (FTE)]</i>												
-	-	(C)	-	-	-	-	-	-	-	-	-	-
Receptionist	-	-	-	-	-	-	-	1.25 (D)	1.25 (D)	1.25 (D)	1.25 (D)	1.25 (D)
Total FTE – part-time positions	-	-	-	-	-	-	-	1.25	1.25	1.25	1.25	1.25
Total FTE – all positions	-	-	-	-	2.00	2.00	2.00	2.25	2.25	2.25	2.25	2.25
Year-over-year change	-	-	-	-	-	-	-	0.25	-	-	-	-

- (A) Prior to Fiscal Year 2019-20, these positions were allocated to the Administrative Services Department.
- (B) The Deputy City Clerk position was transitioned to a dual-class position consisting of both Deputy City Clerk and City Clerk classes beginning on December 18, 2019.
- (C) A Customer Service Representative position (0.45 FTE) was authorized, but never filled, in Fiscal Year 2016-17, when the City Clerk's Office was allocated to the Administrative Services Department. The position was intended to support the functions of what is today the City's Clerk Office.
- (D) Four Receptionist positions were authorized up to a total, full-time equivalency of 1.25.

Personnel allocated to the City Clerk's Office, and notary public stipends paid to personnel from other departments who assist with providing notary public and acknowledgement services, are included in the General Government section of this budget.

ADMINISTRATIVE SERVICES DEPARTMENT

Liz Torres, Administrative Services Director/City Treasurer

The Administrative Services Department is responsible for finance, accounting, purchasing, payroll, human resources, and information technology functions, as well as insurance and workers' compensation programs.

The City Treasurer's Office is part of the Administrative Services Department with investment-related responsibilities set forth in state law, the Laguna Woods Municipal Code, and City Council policy.

The City Treasurer serves as the Chief Financial Officer of the Laguna Woods Civic Support Fund.

[Authorized City Employee Positions – Administrative Services Department]

Position	Number Authorized by Fiscal Year											
	2015 -16	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24	2024 -25	2025 -26	2026 -27
<i>Full-time Employees [full-time equivalents (FTE)]</i>												
Accountant/ Senior Accountant (A) ("Accountant Series")	(A)	(A)	(A)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00	(B)	(B)	(B)	-	-	-	-	-
Administrative Services Director/City Treasurer	1.00	1.00	1.00	1.00	1.00 (C)	1.00 (C)	1.00 (C)	1.00 (C)	1.00 (C)	1.00 (C)	1.00 (C)	1.00 (C)
Deputy City Clerk	1.00	1.00	1.00	0.47 (D)	-	-	-	-	-	-	-	-
Deputy City Clerk/ City Clerk (B) ("City Clerk Series")	-	-	-	0.53 (D)	(B)	(B)	(B)	(B)	(B)	(B)	(B)	(B)
Senior Accountant	1.00	1.00	1.00	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)
Total FTE – full-time positions	5.00	5.00	5.00	5.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
<i>Limited Part-time Employees [full-time equivalents (FTE)]</i>												
Customer Service Representative	-	0.45 (E)	-	-	-	-	-	-	-	-	-	-
Total FTE – part-time positions	-	0.45	-	-	-	-	-	-	-	-	-	-
Total FTE – all positions	5.00	5.45	5.00	5.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Year-over-year change		0.45	(0.45)	-	(2.00)	-	-	-	-	-	-	-

- (A) The Senior Accountant position was transitioned to a dual-class position consisting of both Accountant and Senior Accountant classes beginning in Fiscal Year 2018-19.
- (B) Beginning in Fiscal Year 2019-20, these positions were reallocated to the newly separated City Clerk's Office.
- (C) The Administrative Services Director/City Treasurer position has been authorized as a full-time, 1.00 FTE, but filled as a part-time, approximately 0.60 FTE, since January 2, 2020.
- (D) The Deputy City Clerk position was transitioned to a dual-class position consisting of both Deputy City Clerk and City Clerk classes beginning on December 18, 2019. A Deputy City Clerk position was authorized from July 1, 2018-December 17, 2018 (0.47 FTE), and a Deputy City Clerk/City Clerk position was authorized beginning on December 18, 2018 (0.53 FTE), resulting in a net FTE of 1.00.
- (E) The Customer Service Representative position was authorized, but never filled. The position was intended to support the functions of what is today the City Clerk's Office.

Personnel allocated to the Administrative Services Department are included in the Administrative Services Department section of this budget.

ENGINEERING & INFRASTRUCTURE SERVICES DEPARTMENT

Christopher Macon, City Manager

The Engineering & Infrastructure Services Department is responsible for the operation, maintenance, construction, and improvement of public property. In addition to City Hall, the Public Library Building, and the three public parks, the Engineering & Infrastructure Services Department's purview includes public streets, sidewalks, traffic signals, streetlights, transit shelters, drainage systems, and landscaping.

*[Authorized City Employee Positions –
Engineering & Infrastructure Services Department]*

Position	Number Authorized by Fiscal Year											
	2015 -16	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24	2024 -25	2025 -26	2026 -27
<i>Full-time Employees [full-time equivalents (FTE)]</i>												
Assistant City Manager	0.25	-	-	-	-	-	-	-	-	-	-	-
Management Analyst/ Senior Management Analyst ("Management Analyst Series")	0.44 (A)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
Public Works Administrator	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Total FTE – full-time positions	0.69	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Limited Part-time Employees [full-time equivalents (FTE)]</i>												
-	-	-	-	-	-	-	-	-	-	-	-	-
Total FTE – part-time positions	-	-	-	-	-	-	-	-	-	-	-	-
Total FTE – all positions	0.69	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Year-over-year change		0.31	-	-	-	-	-	-	-	-	-	-

(A) A Management Analyst/Senior Management Analyst position was authorized beginning on January 20, 2016 (0.44 FTE).

Due to the elimination of the full-time Assistant City Manager position in Fiscal Year 2016-17, the City Manager provides director-level management for the Engineering & Infrastructure Services Department. The City Manager is included in the General Government section of this budget.

Personnel allocated to the Engineering & Infrastructure Services Department are included in the Engineering & Infrastructure Services Department section of this budget.

PLANNING & ENVIRONMENTAL SERVICES DEPARTMENT

Vacant, Planning & Environmental Services Director

The Planning & Environmental Services Department is responsible for functions related to private construction and the built environment, including planning,

building, economic development, and code enforcement, as well as resource conservation, water quality (stormwater), and waste and recycling.

[Authorized City Employee Positions –
Planning & Environmental Services Department]

Position	Number Authorized by Fiscal Year											
	2015 -16	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24	2024 -25	2025 -26	2026 -27
<i>Full-time Employees [full-time equivalents (FTE)]</i>												
Assistant City Manager	0.75	-	-	-	-	-	-	-	-	-	-	-
Building Inspector	-	-	-	-	-	-	-	-	-	-	3.00	3.00
Building Official	-	-	-	-	-	-	-	-	-	-	1.00	1.00
Code Enforcement Officer	-	-	-	-	-	-	-	-	-	-	1.00	1.00
Conservation Administrator	-	-	-	-	-	-	-	-	1.00	1.00	-	-
Development Administrator	-	-	-	-	-	-	-	-	0.46 (A)	-	-	-
Development Manager	-	-	-	-	-	-	-	-	0.54 (A)	1.00	-	-
Management Analyst/ Senior Management Analyst ("Management Analyst Series")	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-	1.00	1.00
Permit Technician	-	-	-	-	-	-	-	-	-	-	2.00	2.00
Planning & Environmental Services Director	-	-	-	-	-	-	-	-	-	-	1.00	1.00
Senior Planner	-	-	-	-	-	-	-	-	-	-	1.00	1.00
Total FTE – full-time positions	0.75	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	10.00	10.00
<i>Limited Part-time Employees [full-time equivalents (FTE)]</i>												
-	-	-	-	-	-	-	-	-	-	-	-	-
Total FTE – part-time positions	-	-	-	-	-	-	-	-	-	-	-	-
Total FTE – all positions	0.75	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	10.00	10.00
Year-over-year change		1.25	-	-	-	-	-	-	-	-	8.00	-

(A) A Development Administrator position was authorized from July 1, 2023–December 15, 2023 (0.46 FTE), and a Development Manager position was authorized beginning on December 15, 2023 (0.54 FTE), resulting in a net FTE of 1.00.

Personnel allocated to the Planning & Environmental Services Department are included in the Planning & Environmental Services Department section of this budget.

PUBLIC SAFETY SERVICES DEPARTMENT

Christopher Macon, City Manager

The Public Safety Services Department includes law enforcement and animal

control and shelter services, for which the City contracts with the Orange County Sheriff's Department and City of Laguna Beach, respectively. Other public safety agreements and emergency management functions are also included in the Public Safety Services Department, as are liaison activities with the Orange County Fire Authority (a joint powers authority of which the City is a member) and County of Orange-contracted 9-1-1 emergency ambulance services.

The City Manager's Office is principally responsible for coordinating public safety services. Personnel allocated to the City Manager's Office are included in the General Government section of this budget.

FUTURE OUTLOOK FOR CITY EMPLOYEE POSITIONS

Building Services

As has occurred with the Accountant/Senior Accountant, Deputy City Clerk/City Clerk, and Management Analyst/Senior Management Analyst positions, the City anticipates transitioning the Building Inspector and Permit Technician positions to dual-class positions (e.g., Building Inspector/Building Inspector II and Permit Technician/Senior Permit Technician). Dual-class positions provide opportunities for employee development and career advancement.

Code Enforcement Services

As has occurred with the Accountant/Senior Accountant, Deputy City Clerk/City Clerk, and Management Analyst/Senior Management Analyst positions, the City anticipates transitioning the Code Enforcement Officer position to a dual-class position (e.g., Code Enforcement Officer/Senior Code Enforcement Officer). Dual-class positions provide opportunities for employee development and career advancement.

Human Resources

With the "in-sourcing" of building and code enforcement functions resulting in an increase of 8.00 FTE employee positions beginning in Fiscal Year 2025-26, the City anticipates increasing need for a Human Resources Analyst position to assist with employee payroll, benefits, and training functions.

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3.0. CITY BUDGET PRACTICES

This chapter reviews financial and accounting practices used in the development of this budget and work plan.

INTRODUCTION

In addition to outlining a scope of work for the City to undertake during the fiscal years spanning July 1, 2025 through June 30, 2027, this budget and work plan serves as a financial plan for the City's operations. To that end, chapters 3.0, 4.0, 5.0, and 6.0 translate the scope of work that is described in chapters 7.0 and 8.0 into revenue estimates and expenditure appropriations.

TWO-YEAR BUDGETING AND WORK PLANNING

Beginning with the adoption of the Fiscal Years 2017-19 Budget & Work Plan, the City transitioned from single year to two-year budgets and work plans. That transition was undertaken with the goals of providing longer-term financial forecasts, greater certainty regarding the sustainability of the City's operations, and heightened strategic vision.

BUDGET AND WORK PLAN DEVELOPMENT PROCESS

The City Council adopts a budget and work plan for the upcoming two fiscal years, no later than June 30 of odd-numbered years. Fiscal years begin every July 1 and end 12 months later on the following June 30.

The process of developing the City's budget and work plan is continuous and iterative in nature with City personnel working throughout each fiscal year, and particularly between the months of January and June, to prepare revenue estimates, expenditure projections, and draft documents that are responsive to the City Council's direction. Budget and work plan development is jointly managed by the City Manager's Office (City Manager) and the Administrative Services Department (Administrative Services Director/City Treasurer).

In the first year of each two-year budget and work plan, development focuses on updating revenue estimates and expenditure projections, as well as refining the budget figures adopted for the second year of the same two-year budget and work plan. In June, the City Council adopts a Gann Limit for the second

year of the same two-year budget and work plan, as well as updates of the budgetary reserve levels and 11-year capital improvement program. The City Council may also be asked to modify adopted budgets and work plans to reflect changes in the economy, priorities, and/or needs.

In the second year of each two-year budget and work plan, development is focused on updating revenue estimates and expenditure projections for that fiscal year, as well as preparing a draft budget and work plan for the next two-year budget and work plan cycle.

The Fiscal Years 2025-27 Budget & Work Plan development process included a total of six open and publicly noticed City Council meetings, each with an opportunity for public input. Several chapters of the draft budget and work plan were released for review and comment in advance of the publication of the complete draft document. Meetings and releases occurred as follows:

Friday, March 14, 2025 – public release of draft chapters 1.0 (City Background), 2.0 (City Organization), and 3.0 (City Budget Practices)

- Meeting on Wednesday, March 19, 2025 – kick-off, discussion and development; councilmembers expressed consensus support for the proposed staffing plan described in the draft of Chapter 2.0

Friday, April 11, 2025 – public release of draft Chapter 8.0 (City Capital Projects)

- Meeting on Wednesday, April 16, 2025 – discussion and development, including a presentation on law enforcement contract costs

Friday, May 16, 2025 – public release of draft Chapter 7.0 (City Work Plan)

- Meeting on Wednesday, May 21, 2025 – discussion and development

Friday, May 23, 2025 – public release of draft Chapter 5.0 (City Budget Detail, General and Capital Funds)

- Meeting on Wednesday, May 28, 2025 – discussion and development

Friday, June 13, 2025 – public release of draft chapters 4.0 (City Budget Detail, All Funds Summaries) and 6.0 (City Budget Detail, Special Revenue Funds), as well as revised drafts of chapters 1.0-3.0, 5.0, and 7.0-8.0

- Meeting on Wednesday, June 18, 2025 – discussion and development

Friday, June 20, 2025 – public release of final draft budget and work plan

- Meeting on Wednesday, June 25, 2025 – discussion and adoption

CONTINUAL BUDGET AND WORK PLAN IMPROVEMENT PROCESS

The City is committed to continually improving the transparency and manner in which information is presented in its budgets and work plans. Best practices and other guidance from the California Society of Municipal Finance Officers ("CSMFO") and the Government Finance Officers Association ("GFOA") is used as a foundation for both near- and long-term improvement efforts.

In addition to internal utility, public comments, and City Council feedback, the effectiveness of budget and work plan improvements can be assessed by evaluations conducted by CSMFO and GFOA. While the results of evaluations are expressed in the form of "awards," evaluations are important, not as accolades, but as benchmarks of progress made in improving budgets and work plans through the incorporation of generally accepted best practices.

The Fiscal Years 2023-25 operating budget was submitted to CSMFO for evaluation. Following two independent, third-party reviews, the City earned CSMFO's Operating Budget Meritorious Award.

[CSMFO Operating Budget Meritorious Award for Fiscal Years 2023-25]



BUDGET POLICIES

City of Laguna Woods Administrative Policy 2.9 (see Appendix A) provides a framework for the development of the City's budget, with an emphasis on balance, transparency, fiscal responsibility, and long-term planning. The policy establishes numerous prudent and responsible standards related to budget development and implementation, including regular public reporting in the interest of financial transparency and accountability.

After the City Council adopts the budget, authorized appropriations become effective on July 1 of the applicable fiscal year and establish legal spending limits for City programs, projects, and services. The City Council may amend the adopted budget at a public meeting at any time during the fiscal year.

The City Council adopts budgets at the fund level with the City Manager having the authority to make adjustments within and between departments in the same fund, provided that there are no increases in fund budgets. While the City Manager is authorized to decrease fund-level budget appropriations as a method of fiscal control, City Council action is required to increase fund-level budget appropriations, regardless of the amount.

STATUS OF BUDGETARY RESERVES

Recognizing that reserves are a key component of fiscal responsibility and financial resilience, Administrative Policy 2.9 provides guidance for the City to ensure the adequacy of its available financial resources to address periodic, unanticipated, and emergency needs. In addition to local fiscal needs, the establishment and maintenance of reserves also includes the consideration of best practices established by various authoritative agencies.

The overall target for assigned reserves is established in an amount equal to 50% of the adopted General Fund revenue budget at the beginning of each fiscal year (July 1), less any one-time revenues and non-operating revenues. The overall target amount is used to fund three assigned reserves:

- Paid Leave Contingency Reserve – The Paid Leave Contingency Reserve compensates for payments required to comply with the City's paid leave policies and obligations, when such amounts exceed adopted budgets.
- Self-Insurance Contingency Reserve – The Self-Insurance Contingency Reserve compensates for legal judgements and liability and workers' compensation claim settlements not covered by insurance policies.

- General Contingency Reserve – The General Contingency Reserve compensates for economic uncertainty, operating contingencies, and emergencies caused by calamitous events.

[Assigned Reserves Funding Levels – Fiscal Year 2025-26]

Fiscal Year 2025-26 General Fund Revenue Budget, less one-time and non-operating revenues	\$9,303,200
	x <u> .50</u>
Overall Target for Assigned Reserves	<u>\$4,651,600</u>
Paid Leave Contingency Reserve ¹	\$136,394
Self-Insurance Contingency Reserve	\$500,000
General Contingency Reserve	<u>\$4,015,206</u>
Total Assigned Reserves	<u>\$4,651,600</u>

[Assigned Reserves Funding Levels – Fiscal Year 2026-27]*

Fiscal Year 2026-27 General Fund Revenue Budget, less one-time and non-operating revenues	\$9,525,200
	x <u> .50</u>
Overall Target for Assigned Reserves	<u>\$4,762,600</u>
Paid Leave Contingency Reserve ¹	\$136,394
Self-Insurance Contingency Reserve	\$500,000
General Contingency Reserve	<u>\$4,126,206</u>
Total Assigned Reserves	<u>\$4,762,600</u>

* If the adopted General Fund revenue budget changes prior to the beginning of Fiscal Year 2026-27, the overall target and funding levels for assigned reserves will be modified in accordance with Administrative Policy 2.9.

In addition to assigned reserves, unassigned General Fund balance (General Fund monies that are spendable and not classified as restricted, committed, or assigned for specific purposes) is available for any governmental purpose and can be appropriated by the City Council at a public meeting. Use of

¹ The Paid Leave Contingency Reserve has an annual target equal to projected accrued paid leave balances at the end of each fiscal year (June 30). The funding level shown in this budget and work plan is an estimate that will be finalized after fiscal-year-end calculations are available.

unassigned General Fund balance is generally limited to one-time projects, capital improvement projects, the payment of long-term liabilities for periods beyond the current fiscal year, and emergency expenditures.

BASIS OF BUDGETING AND ACCOUNTING

This budget and the underlying accounting are prepared in accordance with Generally Accepted Accounting Principles ("GAAP") on a "modified accrual" basis. Section 7440 of Chapter 7400 of the California State Administrative Manual (October 2024) defines "modified accrual" as:

"This basis of accounting recognizes revenues if the underlying transaction occurred as of the last day of the fiscal year and the amount is measurable and available to finance expenditures of the current period (i.e., the actual collection will occur either during the current period or soon enough after the end of the current period, to pay current period's obligations). Expenditures are recognized when the obligations are created, except for amounts payable from future fiscal year appropriations."

The City's accounting system is organized by fund. Each fund is a separate accounting entity with a self-balanced set of accounts that record assets, liabilities, fund equity, revenues, and expenditures. Funds are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND TYPES

Government agencies classify funds as either governmental (accounting for typical government operations), proprietary (accounting for activities that are financed and operated in a manner similar to private enterprises, where the cost of providing services is recovered from user charges), or fiduciary (used when acting as a trustee or agent for resources belonging to other parties).

The City maintains the following governmental fund types:

- General Fund – The General Fund is the City's primary operating fund and is used to account for the proceeds of revenue sources that are not legally restricted or committed to expenditures for specified purposes.
- Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted or committed

to expenditures for specified purposes [e.g., allocations from statewide fuel taxes and Orange County's Measure M2 (OC Go), as well as grant awards from external sources and restricted donations]. The City also accounts for the Laguna Woods Civic Support Fund, a nonprofit public benefit corporation, as a Special Revenue Fund for financial reporting purposes, because it meets the criteria of a "component unit"² as that term is defined by the Governmental Accounting Standards Board.

- Capital Projects Fund – The Capital Projects Fund is used to account for transfers from the unassigned General Fund balance that are reserved for major capital improvement purposes. The Capital Projects Fund is a separate fund for budgetary purposes, but is combined with the General Fund for reporting in the Annual Comprehensive Financial Report.

The City has no proprietary or fiduciary funds, although the City does maintain two Internal Revenue Code Section 115 trust funds to prefund (1) employer contributions to California Public Employees' Retirement System ("CalPERS") pension plans and (2) other post-employment benefits liability incurred as a result of state-mandated retiree medical obligations. Both Internal Revenue Code Section 115 trust funds are administered by CalPERS.

ANNUAL APPROPRIATIONS LIMIT ("GANN LIMIT")

Proposition 4 ("Limitation of Government Appropriations"), commonly referred to as the "Gann Initiative," was approved by California voters on November 6, 1979. The Gann Initiative added Article XIII B to the California State Constitution, establishing a limit on the amount of tax proceeds that state and local governments can appropriate on an annual basis ("Gann Limit"). Gann Limits vary amongst agencies and are either based on the amount of tax revenue that was authorized to be spent in Fiscal Year 1978-79 or, in the case of the City of Laguna Woods and other local governments that incorporated after Fiscal Year 1978-79, on an amount established by voters. Gann Limits are modified, annually, according to a methodology established by Proposition 111 ("Traffic Congestion Relief and Spending Limitation Act Of 1990").

In the event that the City's receipt of tax proceeds exceeded a Gann Limit, Article XIII B of the California State Constitution would allow the City to "carry those excess funds into the subsequent year." At the conclusion of the

² Government Accounting Standards Board Statement No. 61 (November 2010), Paragraph 20, defines a "component unit" as a legally separate organization for which the City Council is financially accountable or other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading.

subsequent year, the City would be required to either return remaining excess funds to taxpayers or gain voter approval to “override” the Gann Limit.

The City’s Gann Limit is adopted by the City Council by resolution each year (see Resolution No. 25-XX included with this budget as Appendix D). The Gann Limit for Fiscal Year 2025-26 is \$14,575,985 and was calculated as follows:

[Gann Limit Calculation – Fiscal Year 2025-26]

Fiscal Year 2024-25 Gann Limit	\$13,670,969
Population Change (County of Orange) ³	x 1.0017
Cost of Living Change (Per Capita Personal Income) ³	x 1.0644
Fiscal Year 2025-26 Gann Limit	\$14,575,985
Fiscal Year 2025-26 Appropriations Subject to the Gann Limit	<u>\$5,856,131</u>
Fiscal Year 2025-26 Gann Limit over Appropriations	<u>\$8,719,854</u>

The Gann Limit for Fiscal Year 2026-27 is expected to be adopted by the City Council in June 2026, once the necessary information on population and cost of living changes for Fiscal Year 2025-26 becomes available.

As in prior fiscal years, the City does not anticipate receiving or appropriating tax proceeds in excess of the Gann Limit during fiscal years 2025-26 or 2026-27. As such, the Gann Limit is not expected to impact the City’s operations.

DEBT SERVICE OBLIGATIONS

The California Department of Finance’s *Finance Glossary of Accounting and Budgeting Terms (2025)*, defines “debt service” as:

“The amount of money required to pay interest on outstanding bonds and the principal of maturing bonds.”

The City has never issued bonds. Accordingly, this budget and work plan does not include any debt service obligations.

³ State of California, Department of Finance, *Price and Population Information*. May 2025. Factors are rounded to four decimal places for presentation purposes.

4.0. CITY BUDGET DETAIL, ALL FUNDS SUMMARIES

This chapter summarizes revenues and expenditures, including inter-fund transfers, for all funds included in this budget.

INTRODUCTION

This budget accounts for financial activity using the governmental funds listed below. Additional information on fund types and individual funds, including revenue and expenditure detail, is included in chapters 5.0 and 6.0.

[All Funds Fund Structure – Fiscal Years 2025-27]

General Fund

Special Revenue Funds

- Fuel Tax
- Road Maintenance & Rehabilitation Program
- Measure M2 (OC Go)
- Service Authority for Abandoned Vehicles
- Supplemental Law Enforcement Services
- Mobile Source Reduction
- PEG/Cable Television
- Senior Mobility
- Community Development Block Grant (CDBG)
- Federal Grants
- State of California Grants
- Miscellaneous Special Revenue
- Laguna Woods Civic Support Fund

Capital Projects Fund

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CITY OF LAGUNA WOODS
Fiscal Years 2025-27 Budget & Work Plan
Summary by Fund, All Funds - Fiscal Year 2025-27

	7/1/2025 Estimated Opening Fund Balance	Budgeted Revenues	Budgeted Expenditures	Inter-Fund Transfers	Changes to Reserves	Net Change in Fund Balance	6/30/2026 Projected Ending Fund Balance
<u>GENERAL FUND GROUP</u>							
<u>General Fund</u>							
General Fund - Unassigned	7,581,190	9,303,200	8,954,328	(2,266,052)	431,958	(1,485,222)	6,095,968
Nonspendable:							
Prepays	22,210				-	-	22,210
Restricted for:							
Employee Benefits	169,211				-	-	169,211
Strong Motion Instrumentation Program (SMIP)	2,739				-	-	2,739
Senate Bill 1473 (2008)	1,630				-	-	1,630
Committed for:							
Waste Diversion	58,333				-	-	58,333
Assigned for:							
Paid Leave Contingency Reserve	136,394				-	-	136,394
Self-Insurance Contingency Reserve	50,000				450,000	450,000	500,000
General Fund Contingency Reserve	4,447,164				(431,958)	(431,958)	4,015,206
Total General Fund	12,468,871	9,303,200	8,954,328	(2,266,052)	450,000	(1,467,180)	11,001,691
<u>Capital Projects Fund</u>							
Capital Projects	561,477	85,000	1,860,000	1,860,000	-	85,000	646,477
Total Capital Projects Fund	561,477	85,000	1,860,000	1,860,000	-	85,000	646,477
TOTAL GENERAL FUND GROUP	13,030,348	9,388,200	10,814,328	(406,052)	450,000	(1,382,180)	11,648,168
<u>Special Revenue Funds</u>							
Fuel Tax	681,211	529,000	404,557	-	-	124,443	805,654
Road Maintenance & Rehabilitation Program	1,349,231	510,600	515,824	-	-	(5,224)	1,344,007
Measure M2 (OC Go)	386,222	332,600	267,780	-	-	64,820	451,042
Service Authority for Abandoned Vehicles	42,373	1,000	-	-	-	1,000	43,373
Supplemental Law Enforcement Services	55,494	200,400	231,600	-	-	(31,200)	24,294
Mobile Source Reduction	140,837	28,000	10,000	-	-	18,000	158,837
PEG/Cable Television	86,305	16,400	15,000	-	-	1,400	87,705
Senior Mobility	32,582	830,952	652,598	406,052	-	178,354	210,936
Community Development Block Grant (CDBG)	-	500,000	500,000	-	-	-	-
Federal Grants	(446,866)	277,000	-	-	-	277,000	(169,866)
State of California Grants	(602,541)	388,000	-	-	-	388,000	(214,541)
Miscellaneous Special Revenue	391	400	-	-	-	400	791
Laguna Woods Civic Support Fund	1,439	-	300	-	-	(300)	1,139
Total Special Revenue Funds	1,726,678	3,614,352	2,597,659	406,052	-	1,016,693	2,743,371
CUMULATIVE TOTAL	\$ 14,757,026	\$ 13,002,552	\$ 13,411,987	\$ -	\$ 450,000	\$ (365,487)	\$ 14,391,539

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CITY OF LAGUNA WOODS
Fiscal Years 2025-27 Budget & Work Plan
Summary by Fund, All Funds - Fiscal Year 2026-27

	7/1/2026 Estimated Opening Fund Balance	Budgeted Revenues	Budgeted Expenditures	Inter-Fund Transfers	Changes to Reserves	Net Change in Fund Balance	6/30/2027 Projected Ending Fund Balance
<u>GENERAL FUND GROUP</u>							
<u>General Fund</u>							
General Fund - Unassigned	6,095,968	9,525,200	9,261,466	(756,052)	(111,000)	(603,318)	5,492,650
Nonspendable:							
Prepays	22,210				-	-	22,210
Restricted for:							
Employee Benefits	169,211				-	-	169,211
Strong Motion Instrumentation Program (SMIP)	2,739				-	-	2,739
Senate Bill 1473 (2008)	1,630				-	-	1,630
Committed for:							
Waste Diversion	58,333						58,333
Assigned for:							
Paid Leave Contingency Reserve	136,394				-	-	136,394
Self-Insurance Contingency Reserve	500,000				-	-	500,000
General Fund Contingency Reserve	4,015,206				111,000	111,000	4,126,206
Total General Fund	11,001,691	9,525,200	9,261,466	(756,052)	-	(492,318)	10,509,373
<u>Capital Projects Fund</u>							
Capital Projects	646,477	-	350,000	350,000	-	-	646,477
Total Capital Projects Fund	646,477	-	350,000	350,000	-	-	646,477
TOTAL GENERAL FUND GROUP	11,648,168	9,525,200	9,611,466	(406,052)	-	(492,318)	11,155,850
<u>Special Revenue Funds</u>							
Fuel Tax	805,654	532,800	439,580	-	-	93,220	898,874
Road Maintenance & Rehabilitation Program	1,344,007	538,200	529,206	-	-	8,994	1,353,001
Measure M2 (OC Go)	451,042	341,000	284,878	-	-	56,122	507,164
Service Authority for Abandoned Vehicles	43,373	1,000	-	-	-	1,000	44,373
Supplemental Law Enforcement Services	24,294	205,400	231,600	-	-	(26,200)	(1,906)
Mobile Source Reduction	158,837	28,000	10,500	-	-	17,500	176,337
PEG/Cable Television	87,705	16,400	15,000	-	-	1,400	89,105
Senior Mobility	210,936	508,552	686,906	406,052	-	(178,354)	32,582
Community Development Block Grant (CDBG)	-	500,000	500,000	-	-	-	-
Federal Grants	(169,866)	-	-	-	-	-	(169,866)
State of California Grants	(214,541)	-	-	-	-	-	(214,541)
Miscellaneous Special Revenue	791	400	-	-	-	400	1,191
Laguna Woods Civic Support Fund	1,139	-	300	-	-	(300)	839
Total Special Revenue Funds	2,743,371	2,671,752	2,697,970	406,052	-	(26,218)	2,717,153
CUMULATIVE TOTAL	\$ 14,391,539	\$ 12,196,952	\$ 12,309,436	\$ -	\$ -	\$ (518,536)	\$ 13,873,003

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**CITY OF LAGUNA WOODS
Fiscal Years 2025-27 Budget & Work Plan
Revenue Summary - All Funds**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2025-26	2027-28		
	Actual Received	Actual Received	Actual Received	Actual Received	Actual Received	Budget	Projection	Budget	% Change From 2024-25 Projection	Budget	% Change From 2025-26 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	3.8%	3,862,400	4.2%
Property Transfer Tax	85,478	116,657	139,357	110,361	128,203	114,900	130,000	130,000	0.0%	133,100	2.4%
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	2.0%	1,285,800	3.8%
Cannabis Business Tax	Collection Began in Fiscal Year 2023-24				37,380	-	1,082,600	1,200,000	10.8%	1,200,000	0.0%
Franchise Fees	699,250	667,091	675,108	707,654	813,820	753,100	876,501	883,200	0.8%	892,500	1.1%
Transient Occupancy Tax	349,660	254,371	465,867	581,921	598,188	620,000	587,100	597,900	1.8%	609,200	1.9%
Development Processing Fees	671,039	682,913	815,005	891,684	885,158	827,400	875,324	887,000	1.3%	899,300	1.4%
Interest	189,379	100,503	83,686	290,865	464,254	340,000	400,000	395,000	-1.3%	372,000	-5.8%
Miscellaneous											
Regular	254,585	188,198	193,651	311,354	368,296	213,800	266,100	265,300	-0.3%	270,900	2.1%
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	3.4%	9,525,200	2.4%
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	3.4%	9,525,200	2.4%
Capital Projects Fund											
Intergovernmental	7,993	-	-	-	-	-	110,930	85,000	-23.4%	-	-100.0%
Interest	8,046	7,244	6,391	16,667	31,691	-	69,077	-	-100.0%	-	-100.0%
TOTAL CAPITAL PROJECTS FUND	16,039	7,244	6,391	16,667	31,691	-	180,007	85,000	-52.8%	-	-100.0%
TOTAL GENERAL FUND GROUP (ALL REVENUE)	6,009,859	6,115,266	6,582,864	7,272,779	7,819,269	7,507,400	9,181,209	9,388,200	2.3%	9,525,200	1.5%

CITY OF LAGUNA WOODS
Fiscal Years 2025-27 Budget & Work Plan
Revenue Summary - All Funds

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2025-26		2027-28	
	Actual Received	Actual Received	Actual Received	Actual Received	Actual Received	Budget	Projection	Budget	% Change From 2024-25 Projection	Budget	% Change From 2025-26 Budget
SPECIAL REVENUE FUNDS											
Fuel Tax	395,192	366,878	397,090	463,654	512,054	503,700	540,900	529,000	-2.2%	532,800	0.7%
Road Maintenance & Rehabilitation Program	292,739	302,367	334,676	402,464	518,565	465,600	510,100	510,600	0.1%	538,200	5.4%
Measure M2 (OC Go)	232,616	299,194	277,705	314,299	323,609	348,600	322,000	332,600	3.3%	341,000	2.5%
Coastal Area Road Improvement and Traffic Signals (CARITS)	5,413	2,798	476	Fund Closed in Fiscal Year 2021-22							
Service Authority for Abandoned Vehicles	782	404	293	725	1,517	-	2,100	1,000	-52.4%	1,000	0.0%
Supplemental Law Enforcement Services	156,806	157,177	161,589	166,224	188,644	169,600	197,100	200,400	1.7%	205,400	2.5%
Mobile Source Reduction	19,632	28,601	16,936	27,101	81,164	22,000	36,200	28,000	-22.7%	28,000	0.0%
Mobile Source Reduction - Local Government Partnership	-	Fund Closed									
Beverage Container Recycling	Fund Closed										
Used Oil/Oil Payment Program	111	46	Fund Closed in Fiscal Year 2020-21								
PEG/Cable Television	15,419	14,546	13,992	18,474	16,688	18,800	17,900	16,400	-8.4%	16,400	0.0%
Senior Mobility	167,420	147,104	164,600	140,215	138,488	145,700	747,000	830,952	11.2%	508,552	-38.8%
Community Development Block Grant (CDBG)	145,699	177,726	349,546	-	459,265	150,000	150,000	500,000	233.3%	500,000	0.0%
Proposition 68 (2018) Per Capita	-	Fund Closed									
Federal Grants	30,985	318,101	675,132	1,390,510	824,756	782,869	625,300	277,000	-55.7%	-	-100.0%
State of California Grants	1,453	3,652	502,332	163,638	87,302	193,972	30,700	388,000	1163.8%	-	-100.0%
Miscellaneous Special Revenue	Fund Opened in Fiscal Year 2022-23			15	76	-	300	400	33.3%	400	0.0%
Laguna Woods Civic Support Fund	207	1,773	47,876	1,203	2	-	-	-		-	
TOTAL SPECIAL REVENUE FUNDS	1,464,474	1,820,367	2,942,243	3,088,522	3,152,130	2,800,841	3,179,600	3,614,352	13.7%	2,671,752	-26.1%
TOTAL ALL FUNDS (ALL REVENUE)	7,474,333	7,935,633	9,525,107	10,361,301	10,971,399	10,308,241	12,360,809	13,002,552	5.2%	12,196,952	-6.2%

**CITY OF LAGUNA WOODS
Fiscal Years 2025-27 Budget & Work Plan
Expenditures Summary - All Funds**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26		2026-27	
	Actual For Year	Actual For Year	Actual For Year	Actual For Year	Actual For Year	Projection	Budget	% Change From 2024-25 Projection	Budget	% Change From 2025-26 Budget
GENERAL FUND GROUP										
General Fund										
City Council	15,764	14,856	15,506	18,559	18,193	21,017	22,167	5.5%	22,417	1.1%
General Government	912,885	821,879	962,307	925,945	1,399,074	1,359,634	1,312,689	-3.5%	1,414,437	7.8%
Administrative Services	405,810	435,327	431,980	463,367	509,433	559,345	593,935	6.2%	624,543	5.2%
Engineering & Infrastructure Services	333,119	307,820	326,020	323,279	369,911	420,455	470,600	11.9%	493,120	4.8%
Planning & Environmental Services	992,748	1,185,731	1,349,811	1,440,405	1,726,088	1,825,190	2,211,766	21.2%	2,136,880	-3.4%
Public Safety Services	2,754,601	2,857,749	2,953,471	2,874,688	3,067,711	3,324,544	3,907,119	17.5%	4,134,017	5.8%
Operating Contribution to Senior Mobility Fund	-	-	-	-	-	645,000	406,052	-37.0%	406,052	0.0%
Information Technology & Cyber Security Account	130,000	45,000	20,640	4,359	899	23,232	30,000	29.1%	30,000	0.0%
TOTAL GENERAL FUND	5,544,927	5,668,362	6,059,735	6,050,602	7,091,309	8,178,417	8,954,328	9.5%	9,261,466	3.4%
Capital Projects Fund										
Capital Projects	327,534	252,316	164,043	603,367	189,969	809,099	1,860,000	129.9%	350,000	-81.2%
TOTAL CAPITAL PROJECTS FUND	327,534	252,316	164,043	603,367	189,969	809,099	1,860,000	129.9%	350,000	-81.2%
TOTAL GENERAL FUND GROUP	5,872,461	5,920,678	6,223,778	6,653,969	7,281,278	8,987,516	10,814,328	20.3%	9,611,466	-11.1%
SPECIAL REVENUE FUNDS										
Fuel Tax	635,245	412,524	378,366	354,373	378,271	432,426	404,557	-6.4%	439,580	8.7%
Road Maintenance & Rehabilitation Program	154,245	218,289	174,787	255,526	244,732	44,728	515,824	1053.2%	529,206	2.6%
Measure M2 (OC Go)	238,705	221,174	245,022	246,440	265,223	232,536	267,780	15.2%	284,878	6.4%
Coastal Area Road Improvement and Traffic Signals (CARITS)	-	-	261,786	Fund Closed in Fiscal Year 2021-22						
Service Authority for Abandoned Vehicles	-	-	-	-	-	-	-	0.0%	-	0.0%
Supplemental Law Enforcement Services	154,100	158,100	158,100	158,100	176,100	176,100	231,600	31.5%	231,600	0.0%

CITY OF LAGUNA WOODS
Fiscal Years 2025-27 Budget & Work Plan
Expenditures Summary - All Funds

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26		2026-27		
	Actual For Year	Actual For Year	Actual For Year	Actual For Year	Actual For Year	Projection	Budget	% Change From 2024-25 Projection	Budget	% Change From 2025-26 Budget	
Mobile Source Reduction	6,866	290	-	81,789	10,711	154,794	10,000	-93.5%	10,500	0.0%	
Mobile Source Reduction - Local Government Partnership	-	Fund Closed									
Beverage Container Recycling	Fund Closed										
Used Oil/Oil Payment Program	-	5,326	Fund Closed in Fiscal Year 2020-21								
PEG/Cable Television	-	104,668	-	-	5,540	-	15,000	100.0%	15,000	0.0%	
Senior Mobility	89,405	67,711	37,880	29,977	377,600	902,659	652,598	-27.7%	686,906	5.3%	
Community Development Block Grant (CDBG)	145,699	177,726	349,546	42,472	416,793	150,000	500,000	233.3%	500,000	0.0%	
Proposition 68 (2018) Per Capita	-	Fund Closed									
Federal Grants	30,985	304,716	675,132	1,390,510	824,756	795,183	-	-100.0%	-	0.0%	
State of California Grants	-	88,179	584,195	65,823	22,205	227,169	-	-100.0%	-	0.0%	
Miscellaneous Special Revenue	Fund Opened in Fiscal Year 2022-23										
Laguna Woods Civic Support Fund	9,567	3,579	334	3,890	48,652	205	300	46.3%	300	0.0%	
TOTAL SPECIAL REVENUE FUNDS	1,464,817	1,762,282	2,865,148	2,628,900	2,770,583	3,115,800	2,597,659	-16.6%	2,697,970	3.9%	
TOTAL ALL FUNDS	7,337,278	7,682,960	9,088,926	9,282,869	10,051,861	12,103,316	13,411,987	10.8%	12,309,436	-8.2%	

CITY OF LAGUNA WOODS
Fiscal Years 2025-27 Budget & Work Plan
Inter-Fund Transfers Summary - All Funds

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
	<u>Actual for Year</u>	<u>Actual for Year</u>	<u>Actual for Year</u>	<u>Actual for Year</u>	<u>Actual for Year</u>	<u>Projection</u>	<u>Budget</u>	<u>Budget</u>
<u>TRANSFERS OUT</u>								
General Fund	327,534	252,316	164,043	603,367	189,969	1,454,099	2,266,052	756,052
<i>Other Funds:</i>								
Capital Projects Fund	-	-	-	-	-	265,914	-	-
Total Other Funds	-	-	-	-	-	265,914	-	-
TOTAL TRANSFERS OUT	327,534	252,316	164,043	603,367	189,969	1,720,013	2,266,052	756,052
<u>TRANSFERS IN</u>								
General Fund	-	-	-	-	-	265,914	-	-
<i>Other Funds:</i>								
Capital Projects Fund	327,534	252,316	164,043	603,367	189,969	809,099	1,860,000	350,000
Senior Mobility Fund	-	-	-	-	-	645,000	406,052	406,052
Total Other Funds	327,534	252,316	164,043	603,367	189,969	1,454,099	2,266,052	756,052
TOTAL TRANSFERS IN	327,534	252,316	164,043	603,367	189,969	1,720,013	2,266,052	756,052

Transfers to the Capital Projects Fund from the General Fund were made to fund various capital improvement projects. See Chapter 5 for more information.

Transfers to the Senior Mobility Fund from the General Fund were made to support operation of the Senior Mobility Program.

Fiscal Year 2024-25 transfers to the General Fund from the Capital Projects Fund were made to return unspent funds for the following completed capital improvement projects:

	<u>Amount Unspent</u>
El Toro Road Traffic Signal Synchronization Grant	5,996
Moulton Parkway Traffic Signal Synchronization Grant	36,527
Moulton Parkway Water Efficient Median Improvement Project	1,992
Santa Maria Avenue Bioswale Project	5,873
Drainage Improvement Project (Moulton Parkway at Santa Maria Avenue)	8,758
Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Paseo de Valencia)	9,976
City Hall Restroom Repair and Improvement Project	56
City Hall Refurbishment and Safety Project: Phase 1	25,237
City Hall Refurbishment and Safety Project: Phase 2	92,790
City Hall Refurbishment and Safety Project: Electric Vehicle Charging Infrastructure	5,000
City Hall Refurbishment and Safety Project: Phase 3	51,650
City-maintained Catch Basins Full Capture Systems Retrofit Project	22,059
	<u>265,914</u>

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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

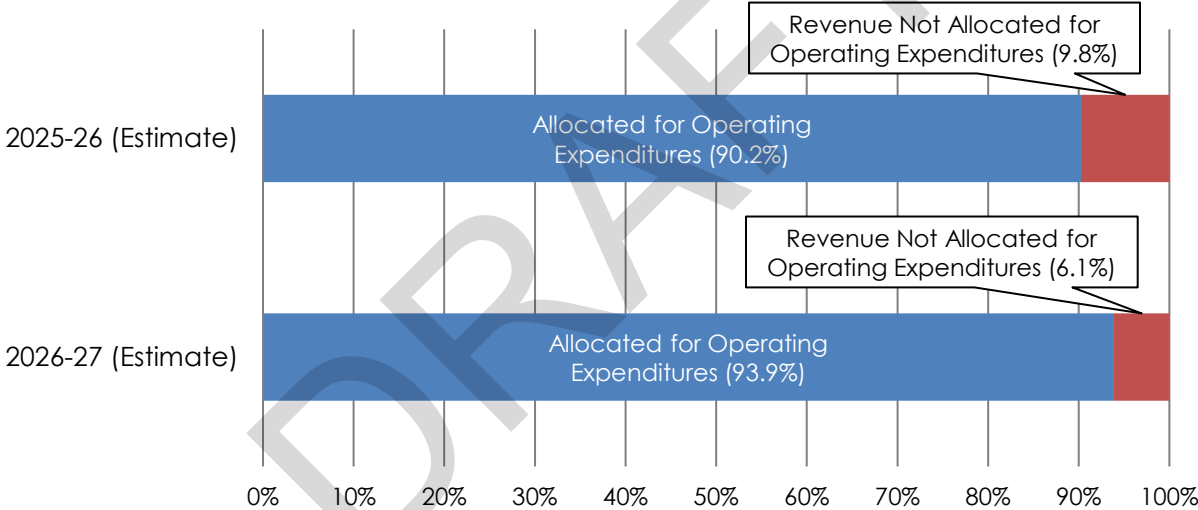
[Total General Fund Expenditures and Transfers]

	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 \$6,095,968, or 72.6% 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 \$5,492,650, or 61.4% 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 and transfers to the Capital Projects Fund.

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

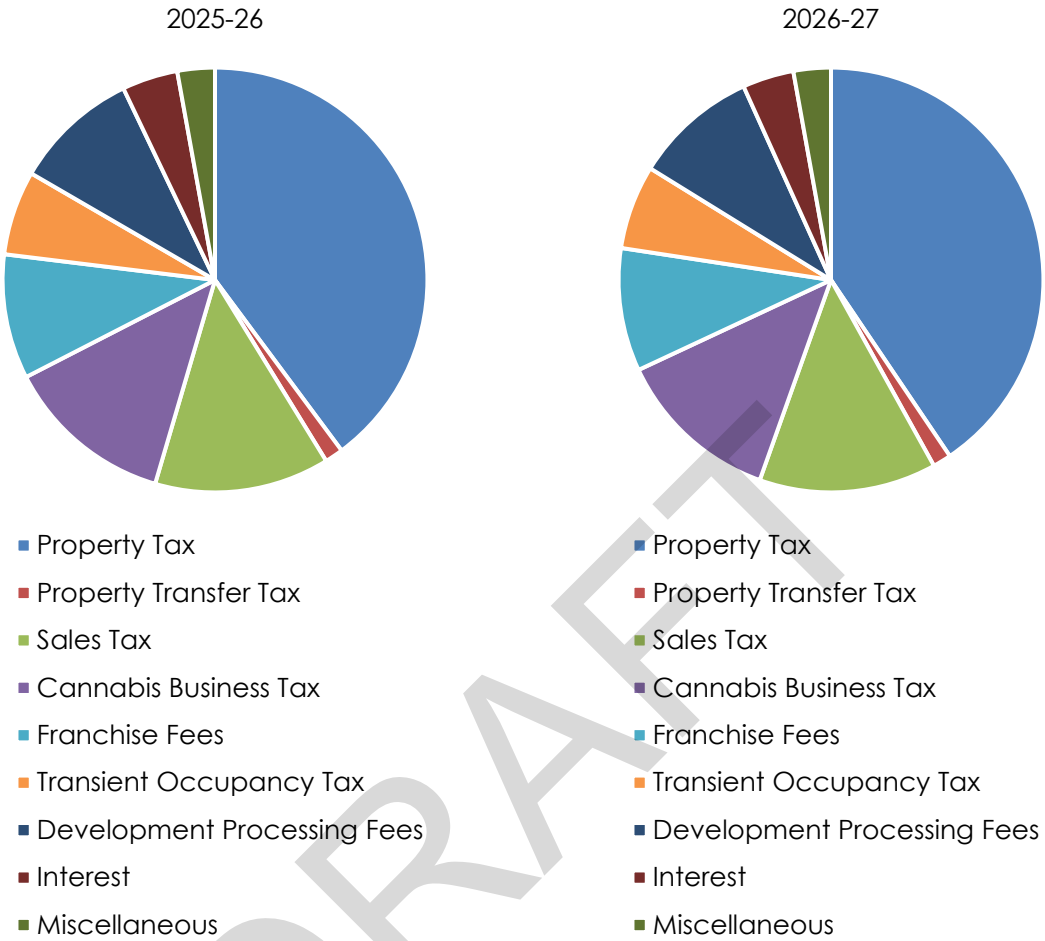


Operating expenditures are budgeted at 9.8% and 6.1% less than estimated operating revenue in fiscal years 2025-26 and 2026-27, respectively. That delta provides a “buffer” for economic changes and may offset non-operating expenditures and transfers to the Capital Projects Fund.

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.

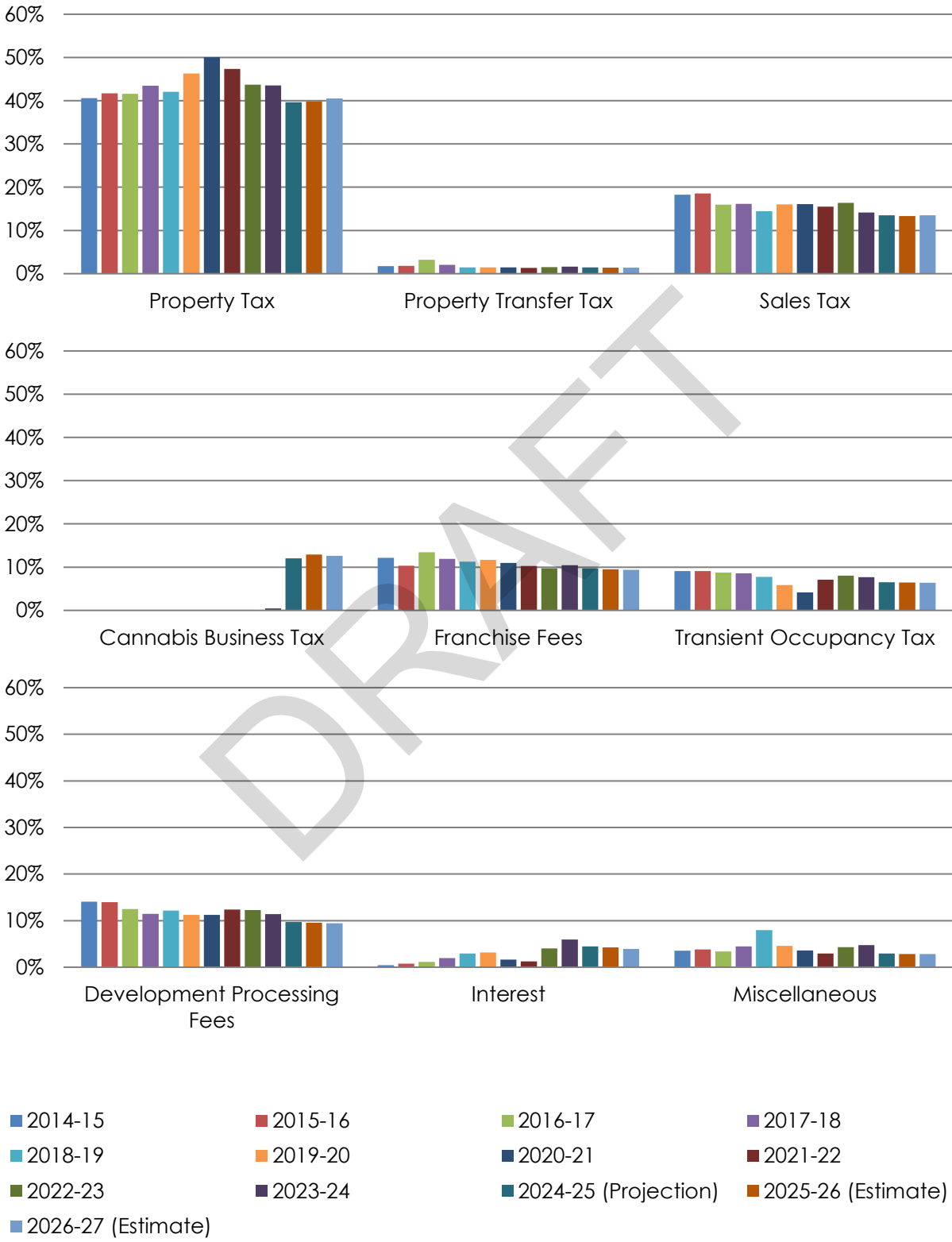
[General Fund Revenue Estimates by Source – Fiscal Years 2025-27]



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]

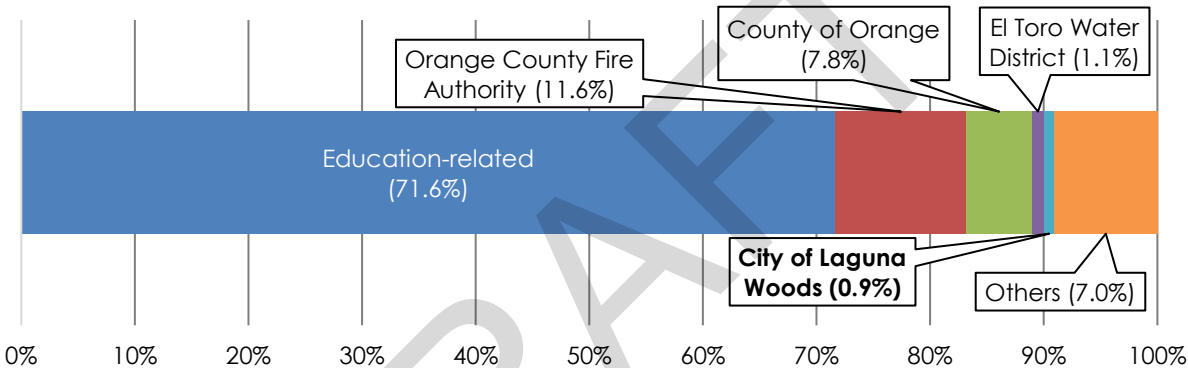


Property Tax Revenue

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%

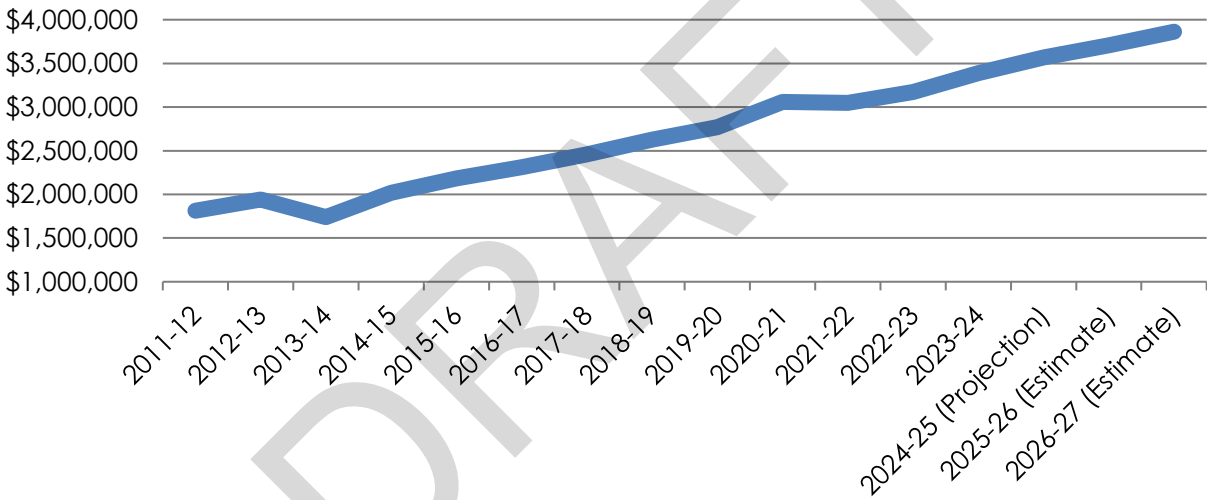
¹ Representative Tax Rate Area 32010, redevelopment factors and additional debt service excluded
 Source: Orange County Assessor 2023/24 Annual Tax Increment Tables

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

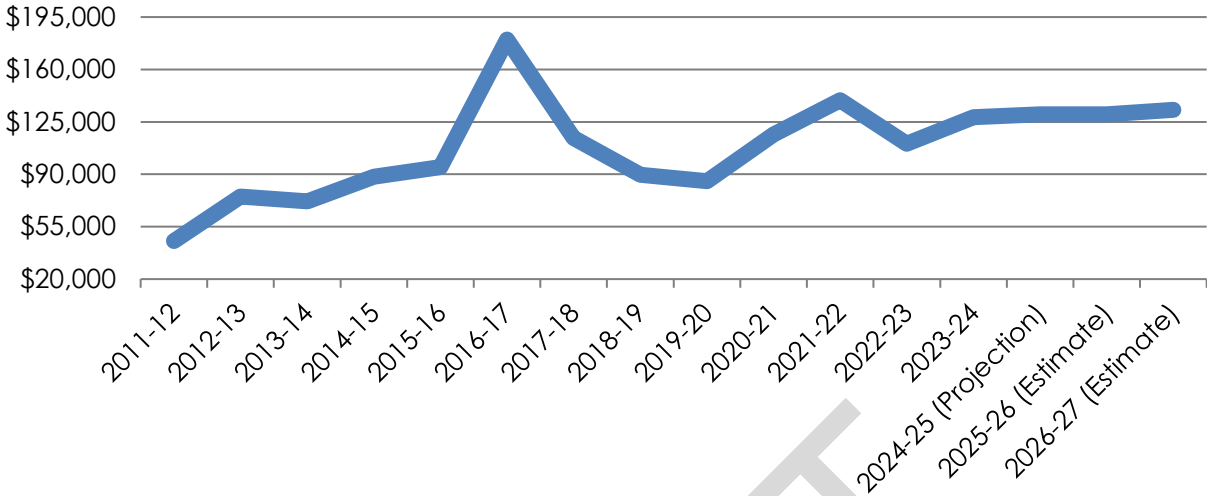
- As required by City Administrative Policy 2.9, property tax revenue was projected and estimated after considering economic forecasts and data from multiple sources, including independent analysis by HdL Coren & Cone.

- 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.

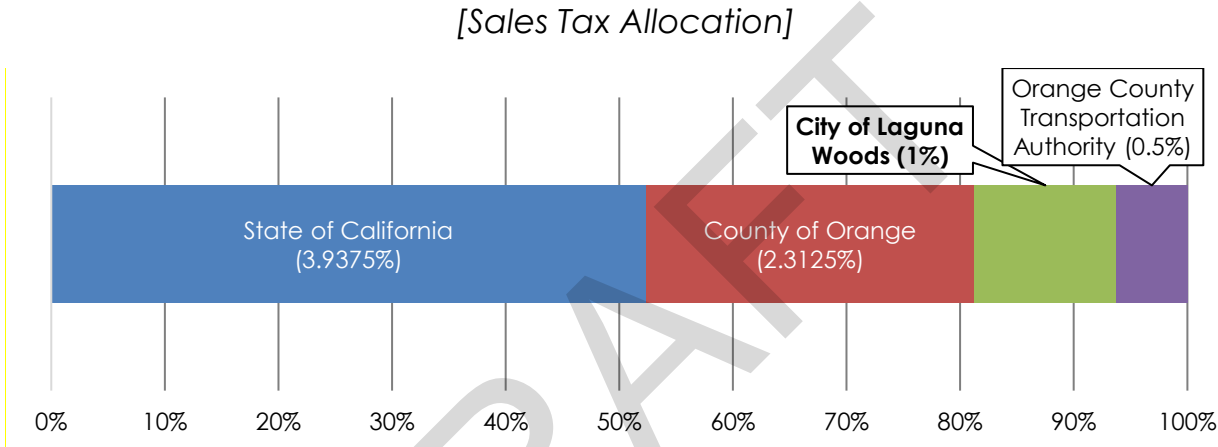
Sales Tax Revenue

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).

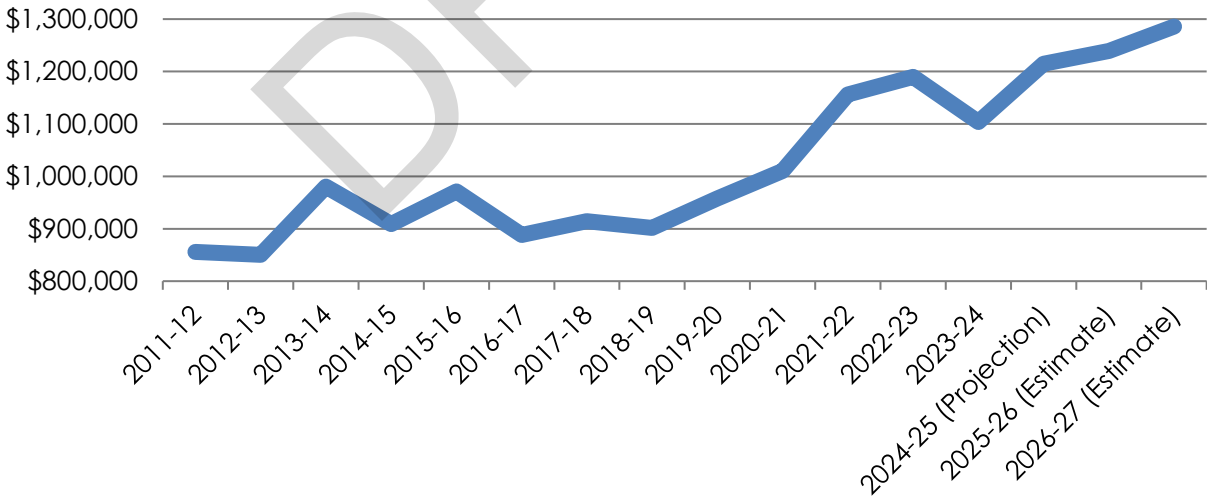
³ Sales Tax Per Capita (Point of Sale (1%) & County/State Pools), Calendar Year 2024, Hinderliter, de Llamas & Associates. Based on information from the California Department of Tax and Fee Administration.

[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

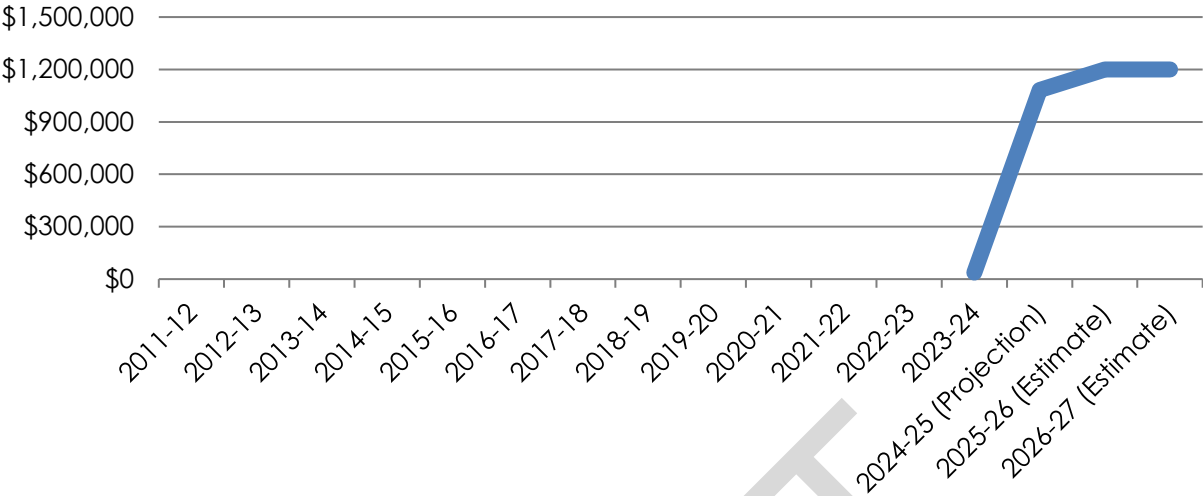
On November 8, 2022, Laguna Woods voters approved Measure T ("City of Laguna Woods Cannabis Business Tax Ordinance"), which established a tax on cannabis businesses conducting business from a fixed location in Laguna Woods. Measure T is codified in Laguna Woods Municipal Code Chapter 3.18.

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.

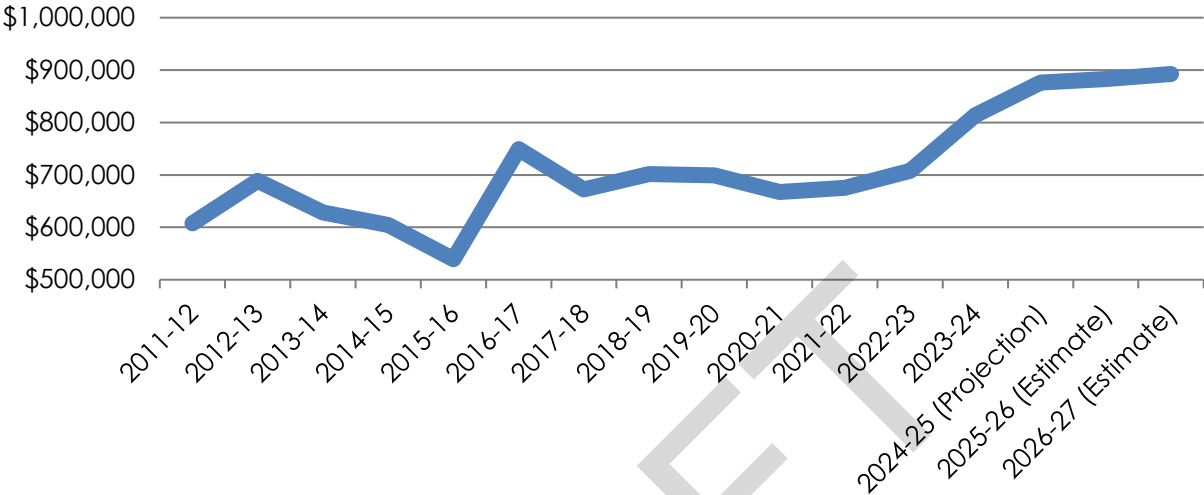
Franchise Fees Revenue

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

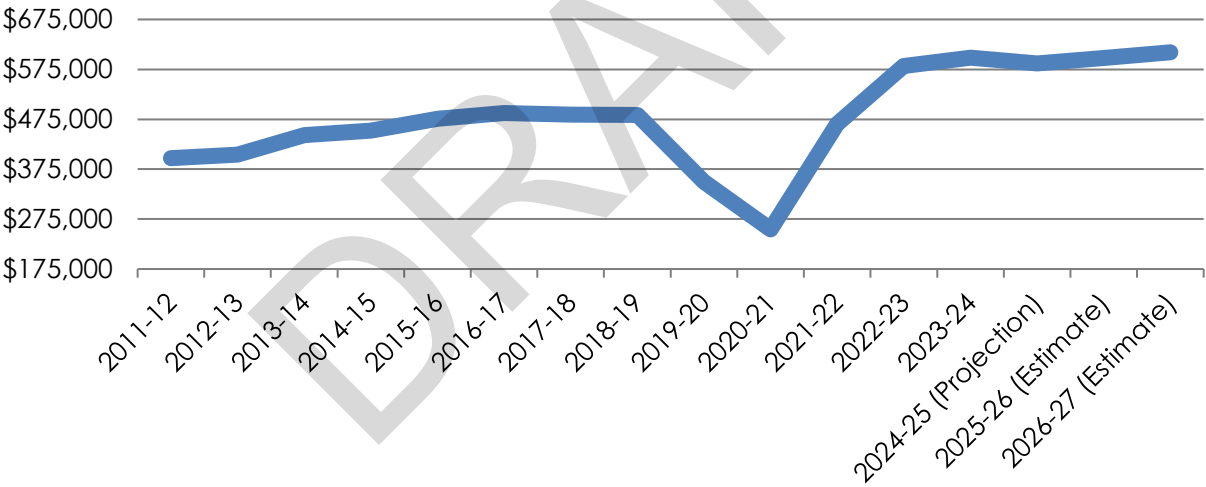
ended in Calendar Year 2025. Beginning in Calendar Year 2026, solid waste franchise fee revenue is expected to increase only by consumer price index rate increases capped at 5% per calendar year.

- 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

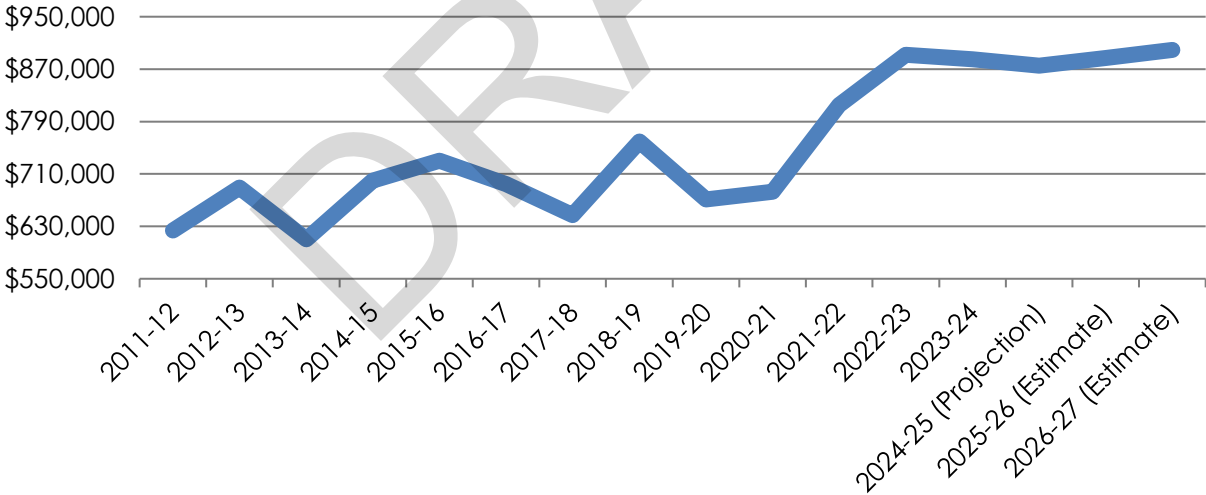
2024-25 following two fiscal years of stronger performance. Revenue is estimated conservatively for fiscal years 2025-26 and 2026-27 at less than projected consumer price index increases.

- 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

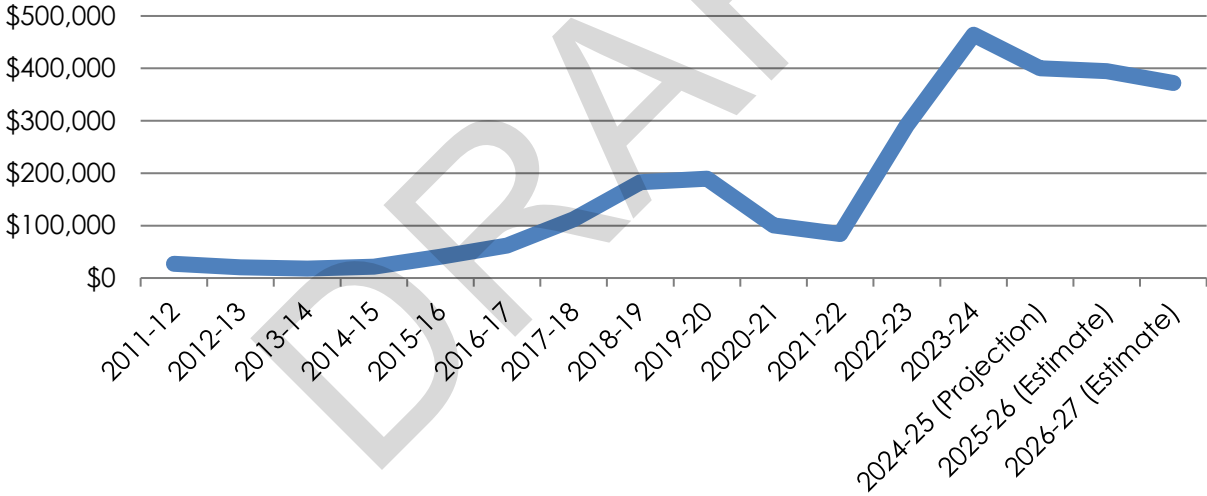
- Development processing fees revenue will continue to cover the City’s reasonable costs of providing services. Since Fiscal Year 2014-15, the City has conducted an annual evaluation of the rationality and adequacy of its fees to cover the reasonable costs of providing services.

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

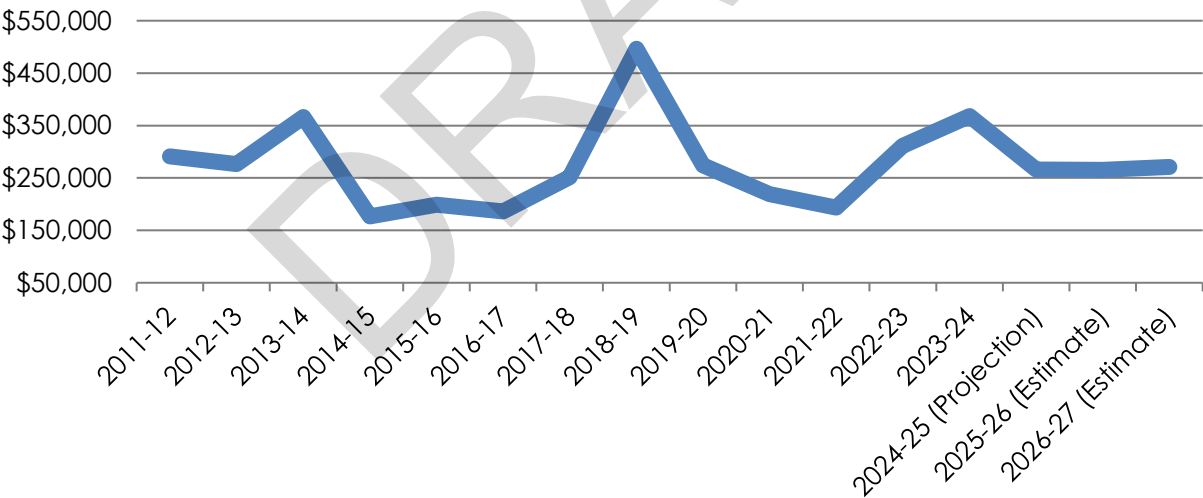
2020-21 due, in large part, to the COVID-19 pandemic. During that time, interest revenue decreased accordingly.

- 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 6.7% 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 Drive 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)

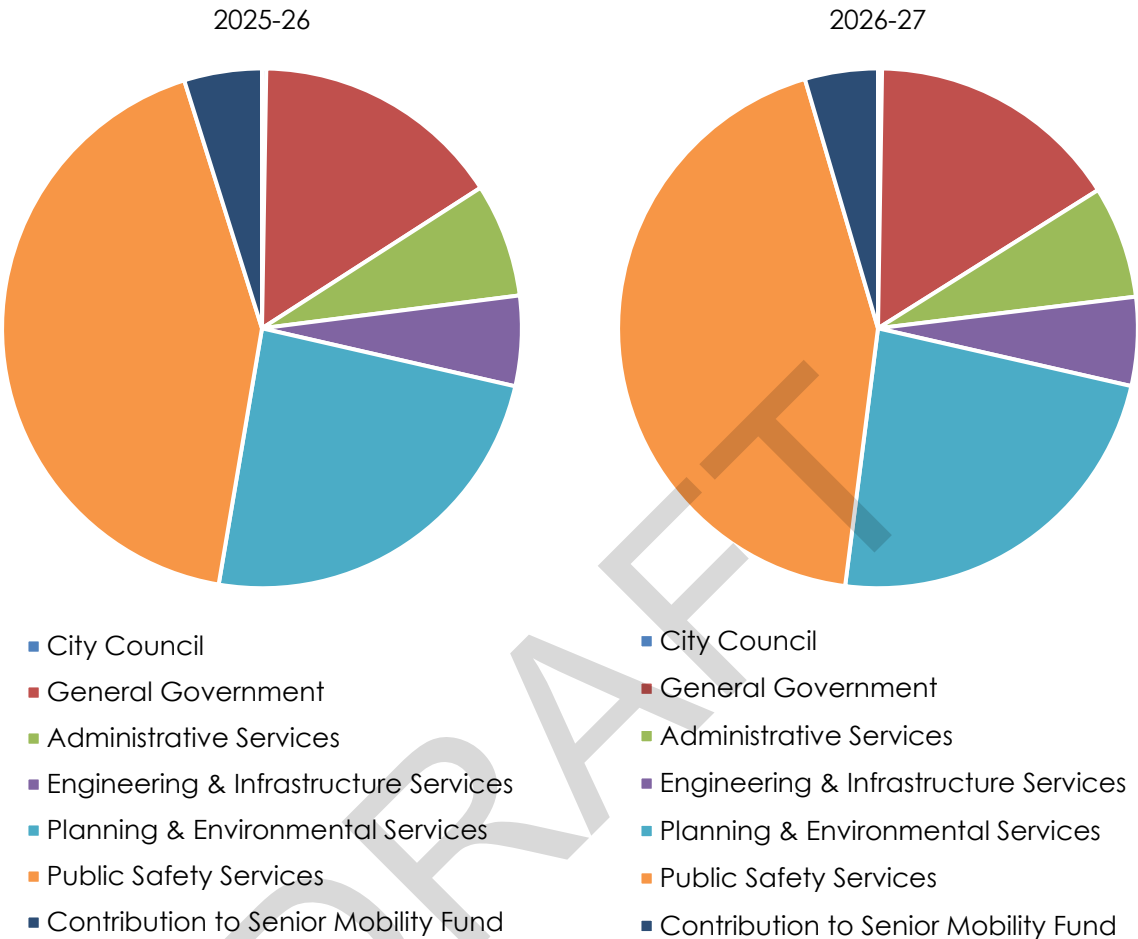
TOTAL: \$350,000

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).

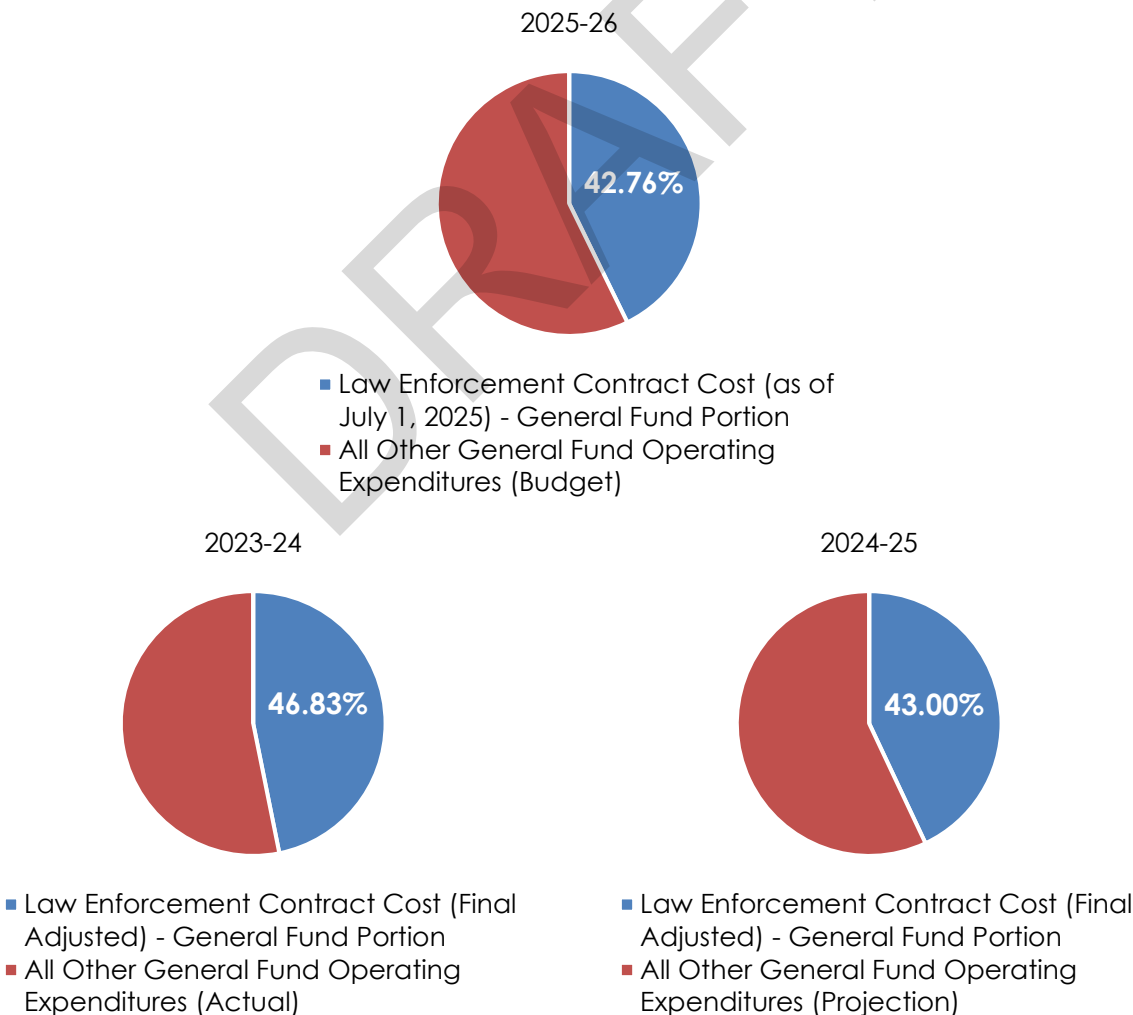
Public Safety Services Department

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.

[Historical Law Enforcement Contract Costs as a Percentage of General Fund Operating Budgets – Fiscal Years 2023-24 through 2025-26]



- 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-quarter 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)

(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 from 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 either from transfers in from the unassigned General Fund balance or from intergovernmental revenue from other government entities cooperating with the City on capital improvement projects.

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.

Intergovernmental revenue for Fiscal Year 2025-26 is estimated to be \$85,000 (from the City of Laguna Hills for the Pavement Management Plan Project (Eastbound Santa Maria Avenue between Santa Vittoria Drive and Moulton Parkway)), or 23.38% less than year-end projections for Fiscal Year 2024-25. No intergovernmental revenue is anticipated for Fiscal Year 2026-27.

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 Drive 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:
 - Circulation Improvement Project – Fiscal Year 2024-25
 - 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

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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	-	-	-	-	-	110,930	85,000	-
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	-	180,007	85,000	-
TOTAL GENERAL FUND GROUP (ALL REVENUE)	6,009,859	6,115,266	6,582,864	7,272,779	7,819,269	7,507,400	9,181,209	9,388,200	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	24,190	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

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
Administrative Services									
<i>General Expenses</i>									
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	55,506	71,990	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	-	-	-
<i>Compensation & Benefits</i>									
Salaries, Full-time	137,965	201,928	202,758	219,894	231,829	237,199	241,754	253,973	266,672
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

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
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	40,958	43,371	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
General Fund Operating Contribution to Senior Mobility Fund									
<i>General Expenses</i>									
Senior Mobility Program	-	-	-	-	-	645,000	645,000	406,052	406,052
Total General Fund Operating Contribution to Senior Mobility Fund	-	-	-	-	-	645,000	645,000	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	7,892,511	7,929,866	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	8,190,396	8,178,417	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	809,099	1,860,000	350,000
TOTAL CAPITAL PROJECTS FUND	327,534	252,316	164,043	603,367	189,969	1,644,668	809,099	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	9,835,065	8,987,516	10,814,328	9,611,466

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
<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 and Implementation	-	-	-	-	-	-	-	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.	130,000	45,000	20,640	4,359	899	24,101	23,232	30,000	30,000
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 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 Pavement Management Plan Project (Eastbound Santa Maria Avenue between Santa Vittoria and Moulton Parkway)	-	-	-	-	-	109,946	-	-	-
Public Works Warehouse Project	-	-	-	-	-	-	-	85,000	-
Ridge Route Drive Drainage Repair Project	-	-	-	-	-	273,250	124,349	50,000	-
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

6.0. CITY BUDGET DETAIL, SPECIAL REVENUE FUNDS

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

SPECIAL REVENUE FUNDS SUMMARY

The City uses Special Revenue Funds to account for the proceeds of revenue sources that are legally restricted or committed to expenditures for specified purposes. The City also accounts for the Laguna Woods Civic Support Fund, a nonprofit public benefit corporation, as a Special Revenue Fund for financial reporting purposes, because it meets the criteria of a “component unit”¹ as that term is defined by the Governmental Accounting Standards Board.

The City currently maintains 13 individual Special Revenue Funds.

[Special Revenue Funds Structure – Fiscal Years 2025-27]

Fund Title
Fuel Tax
Road Maintenance & Rehabilitation Program
Measure M2 (OC Go)
Service Authority for Abandoned Vehicles
Supplemental Law Enforcement Services
Mobile Source Reduction
PEG/Cable Television
Senior Mobility
Community Development Block Grant (CDBG)
Federal Grants
State of California Grants
Miscellaneous Special Revenue
Laguna Woods Civic Support Fund

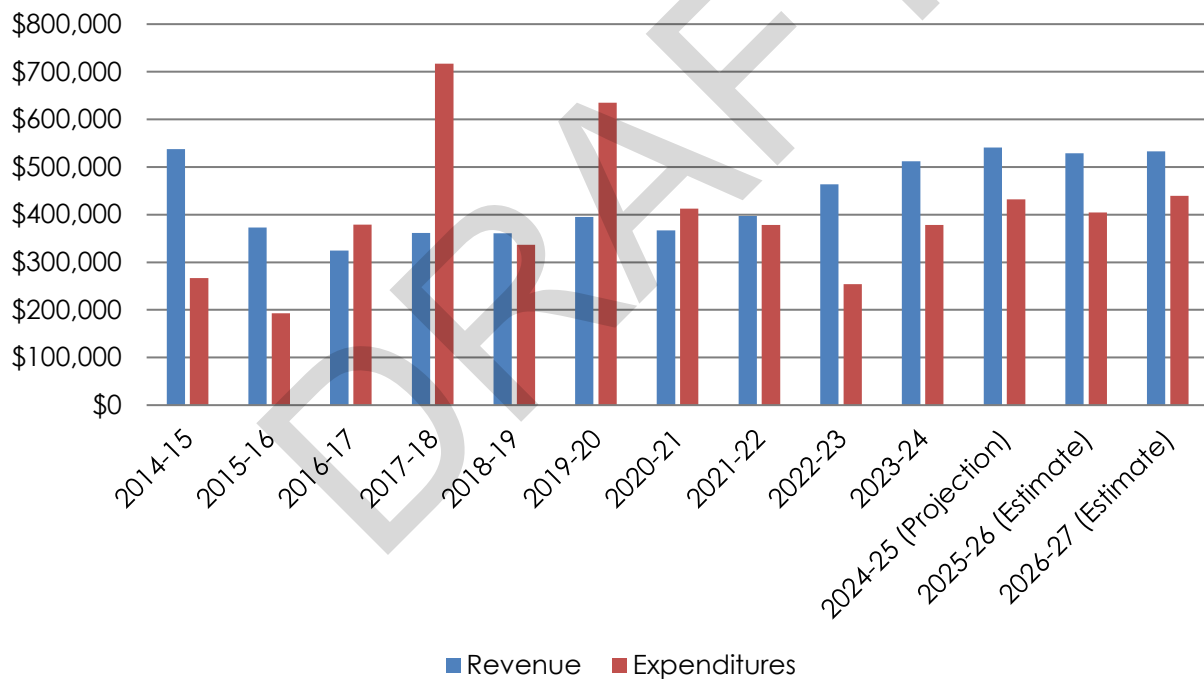
¹ Government Accounting Standards Board Statement No. 61 (November 2010), Paragraph 20, defines a “component unit” as a legally separate organization for which the City Council is financially accountable or other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City’s financial statements to be misleading.

Special Revenue Funds are self-balancing. In the following charts and tables, expenditures may exceed revenue as a result of limited-term non-operating expenditures, capital improvement project expenditures, or expenditures for projects funded with revenues received in prior fiscal years.

FUEL TAX FUND

Fuel Tax is generated by an excise tax on fuel used to propel motor vehicles or aircraft pursuant to California Constitution Article XIX Section 1; Revenue and Tax Code sections 7301 – 8404 and 8601 – 9355; and, Streets and Highways Code sections 2100 et seq. The City uses Fuel Tax revenue to support the maintenance, operation, and construction of public streets and rights-of-way.

*[Fuel Tax Fund Revenue and Expenditures Comparison
– Fiscal Years 2014-15 through 2026-27]*



Fiscal Year	Revenue	Expenditures
2024-25 (Projection)	\$540,900	\$432,426
2025-26 (Estimate)	\$529,000	-
2025-26 (Budget)	-	\$404,557
2026-27 (Estimate)	\$532,800	-
2026-27 (Budget)	-	\$439,580

Summary of Significant Trends and Observations

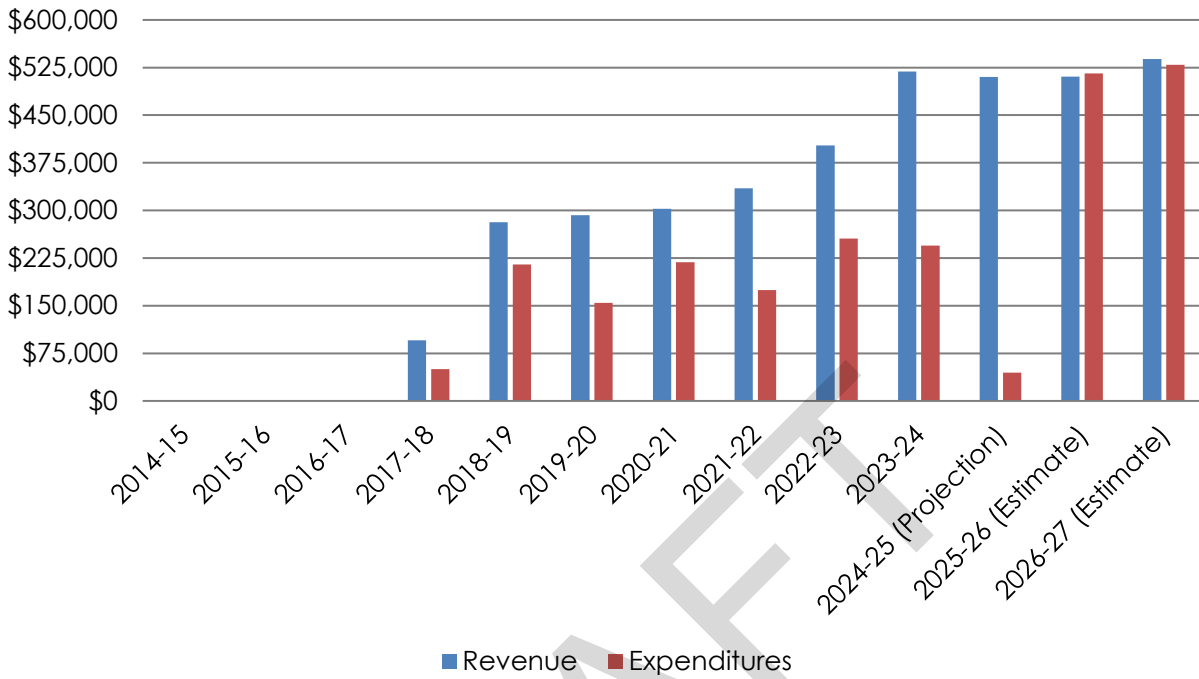
- Fuel Tax revenue was projected and estimated after considering the California Local Government Finance Almanac's May 2025 analysis of information from the California Department of Finance.
- The Fuel Tax Fund and the Measure M2 (OC Go) Fund support the maintenance, operation, and construction of public streets and rights-of-way. Beginning in Fiscal Year 2025-26, the City modified the types of expenditures that have historically been budgeted in each fund, and added several new accounts, to streamline accounting activities.
 - Fuel Tax expenditures principally support pavement, sidewalk, and other hardscape maintenance, as well as related civil engineering services and traffic engineering services.
 - Measure M2 (OC Go) expenditures principally support traffic signal maintenance and electric and water utility services.
 - Landscape services are split between both funds.
- Expenditures in fiscal years 2017-18 and 2019-20 were higher than typical due to capital improvement project expenditures and, in the case of Fiscal Year 2019-20, limited-term street maintenance expenditures (e.g., extensive street restriping work).

ROAD MAINTENANCE & REHABILITATION PROGRAM FUND

In April 2017, Governor Brown signed the Road Repair and Accountability Act of 2017 ("Senate Bill 1") into law, which increased the funds available to cities for public road maintenance and rehabilitation. The City accounts for Senate Bill 1 revenue in the Road Maintenance & Rehabilitation Program Fund, which is used to support the maintenance and operation of roads and right-of-way.

Proposition 69 (2018) is a ballot measure that California voters approved in 2018 to restrict the California State Legislature's ability to spend Senate Bill 1 revenue for purposes other than originally intended.

[Road Maintenance & Rehabilitation Fund Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2026-27]



Fiscal Year	Revenue	Expenditures
2024-25 (Projection)	\$510,100	\$44,728
2025-26 (Estimate)	\$510,600	-
2025-26 (Budget)	-	\$515,824
2026-27 (Estimate)	\$538,200	-
2026-27 (Budget)	-	\$529,206

Summary of Significant Trends and Observations

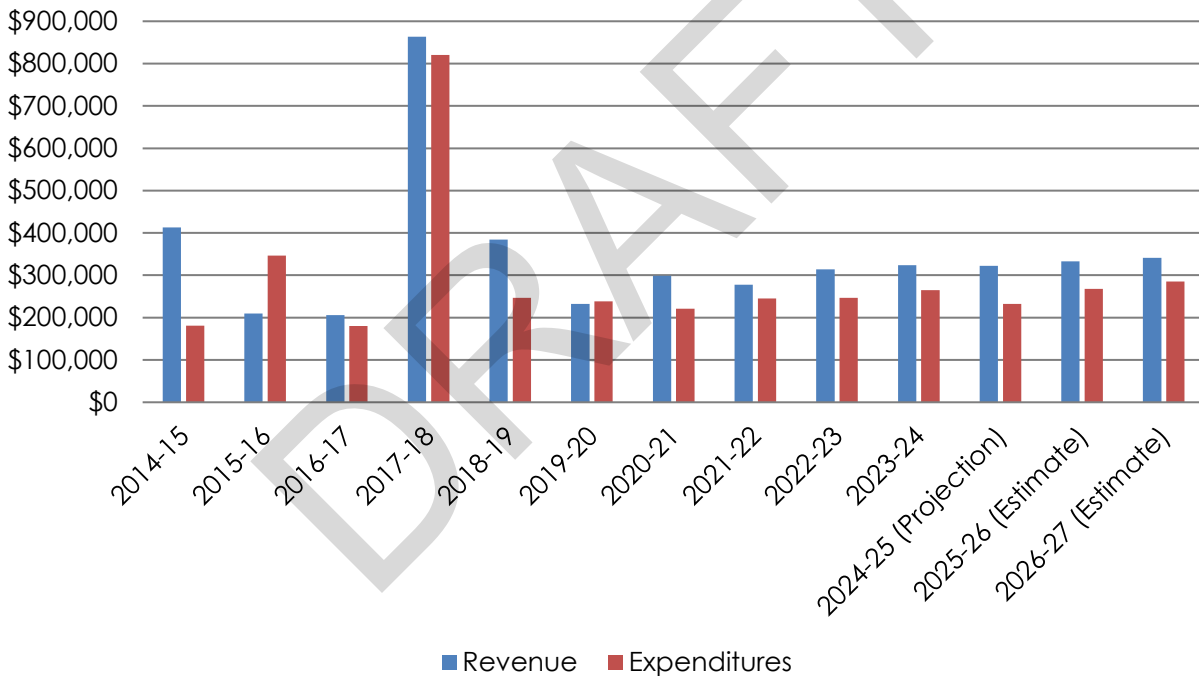
- The first Senate Bill 1 revenue measures took effect on November 1, 2017, resulting in the receipt of partial year revenue in Fiscal Year 2017-18.
- Senate Bill 1 revenue was projected and estimated after considering the California Local Government Finance Almanac's May 2025 analysis of information from the California Department of Finance.
- The City's Senate Bill 1 expenditures are focused on annual pavement management plan-related capital improvement projects.
- For additional information on how the City is using Senate Bill 1 funds to improve local roads, please visit the State of California's Rebuilding CA website (<http://rebuildingca.ca.gov>).

MEASURE M2 (OC GO) FUND

Measure M2 is a ballot measure that Orange County voters approved in 2006 to increase the countywide sales tax rate through 2041 by one-half cent for the purpose of funding transportation projects and activities. It was preceded by Measure M, a ballot measure that Orange County voters approved for similar purposes in 1990. The City uses Measure M2 revenue to support the maintenance, operation, and construction of public roads and rights-of-way.

In 2017, OCTA rebranded Measure M2 as “OC Go.” The City now uses the term “Measure M2 (OC Go).”

[Measure M2 (OC Go) Fund Historical Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2026-27]



Fiscal Year	Revenue	Expenditures
2024-25 (Projection)	\$322,000	\$232,536
2025-26 (Estimate)	\$332,600	-
2025-26 (Budget)	-	\$267,780
2026-27 (Estimate)	\$341,000	-
2026-27 (Budget)	-	\$284,878

Summary of Significant Trends and Observations

- Measure M2 (OC Go) “Local Fair Share” apportionment revenue is tied to countywide sales tax receipts and typically comprises the largest portion of Measure M2 (OC Go) Fund revenues. As of March 2025, OCTA estimates that the City’s Local Fair Share apportionment revenue will increase relatively slowly over the coming years.

[OCTA's Measure M2 (OC Go) Local Fair Share Revenue Estimates as of March 2025 – Fiscal Years 2023-24 through 2031-32]

Fiscal Year	Local Fair Share Revenue Estimate	Change from Prior Fiscal Year	Change from Fiscal Year 2023-24
2031-32	\$379,025	3.96% (\$14,430)	20.61%
2030-31	\$364,595	4.07% (\$14,257)	16.01%
2029-30	\$350,338	2.65% (\$9,028)	11.48%
2028-29	\$341,310	1.55% (\$5,217)	8.61%
2027-28	\$336,093	1.55% (\$5,123)	6.95%
2026-27	\$330,970	2.58% (\$8,331)	5.32%
2025-26	\$322,639	5.30% (\$16,239)	2.66%
2024-25	\$306,400 (A)	-2.50% (-\$7,868)	-2.50%
2023-24	\$314,268 (B)	-	-

(A) The Fiscal Year 2024-25 Local Fair Share revenue estimate is year-end projected.

(B) The Fiscal Year 2023-24 Local Fair Share revenue estimate is year-end actual.

- The Fuel Tax Fund and the Measure M2 (OC Go) Fund support the maintenance, operation, and construction of public streets and rights-of-way. Beginning in Fiscal Year 2025-26, the City modified the types of expenditures that have historically been budgeted in each fund, and added several new accounts, to streamline accounting activities.
 - Fuel Tax expenditures principally support pavement, sidewalk, and other hardscape maintenance, as well as related civil engineering services and traffic engineering services.
 - Measure M2 (OC Go) expenditures principally support traffic signal maintenance and electric and water utility services.
 - Landscape services are split between both funds.
- Measure M2 (OC Go) grant revenue was received in fiscal years 2017-18, 2018-19, and 2020-21 to support two traffic signal synchronization projects which are now complete. Expenditures in those fiscal years were higher than typical as a result.

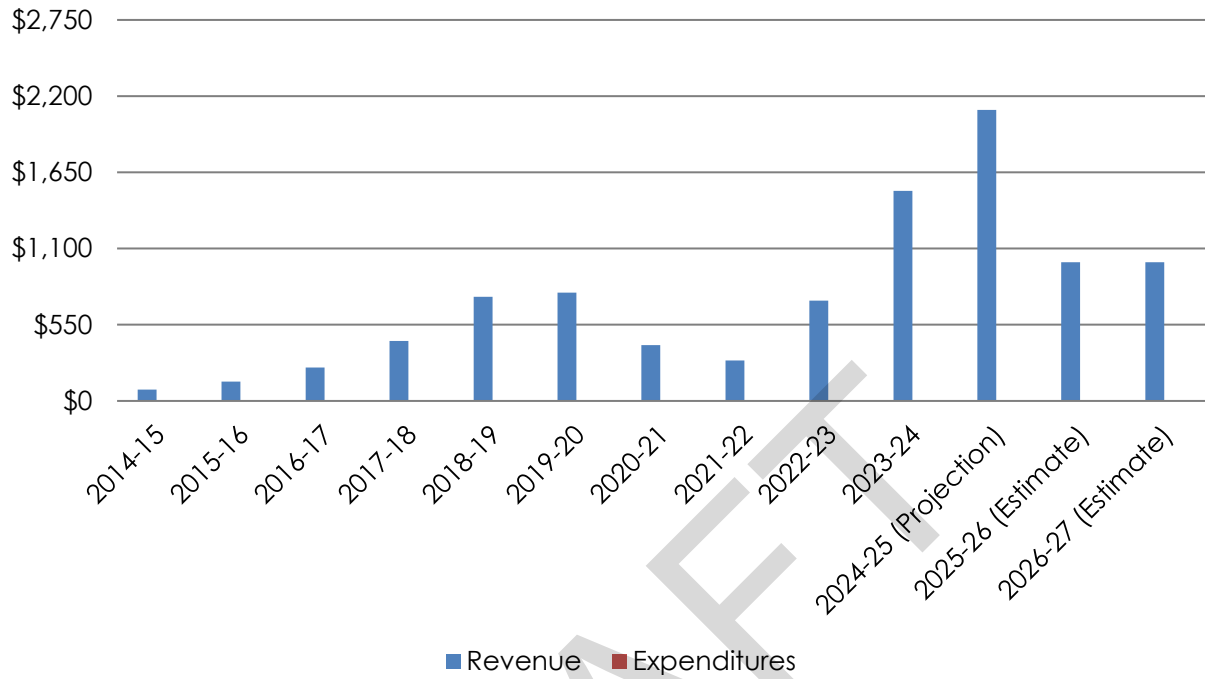
SERVICE AUTHORITY FOR ABANDONED VEHICLES FUND

The City maintains funds in its Service Authority for Abandoned Vehicles Fund to assist with the abatement of abandoned vehicles. Service Authority for Abandoned Vehicles ("SAAV") revenue was generated as a result of the City's former membership in the now defunct Orange County Service Authority for Abandoned Vehicles ("OC SAAV"), which operated between 1991 and 2012, pursuant to California Vehicle Code Section 22710(a). During its operation, the OC SAAV imposed and collected a \$1 per vehicle registration fee (\$2 for commercial vehicles) for use in offsetting member agencies' costs of abating abandoned vehicles.

The City continues to maintain SAAV funds that it has been unable to spend due to a lack of abandoned vehicles to abate (none in at least the past 17 years). The Orange County Transportation Authority ("OCTA"), which acted as the administrator of the Orange County Service Authority for Abandoned Vehicles, has informed the City that its SAAV funds cannot be returned to OCTA, nor transferred to another city that has a use for them, due to limitations in state law. As a result, the City is pursuing state legislation that would provide for alternative use or disposition of its SAAV funds.

No Service Authority for Abandoned Vehicles Fund activity is expected for fiscal years 2025-26 or 2026-27, beyond minimal interest earnings on the accumulated fund balance.

[Service Authority for Abandoned Vehicles Fund Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2026-27]

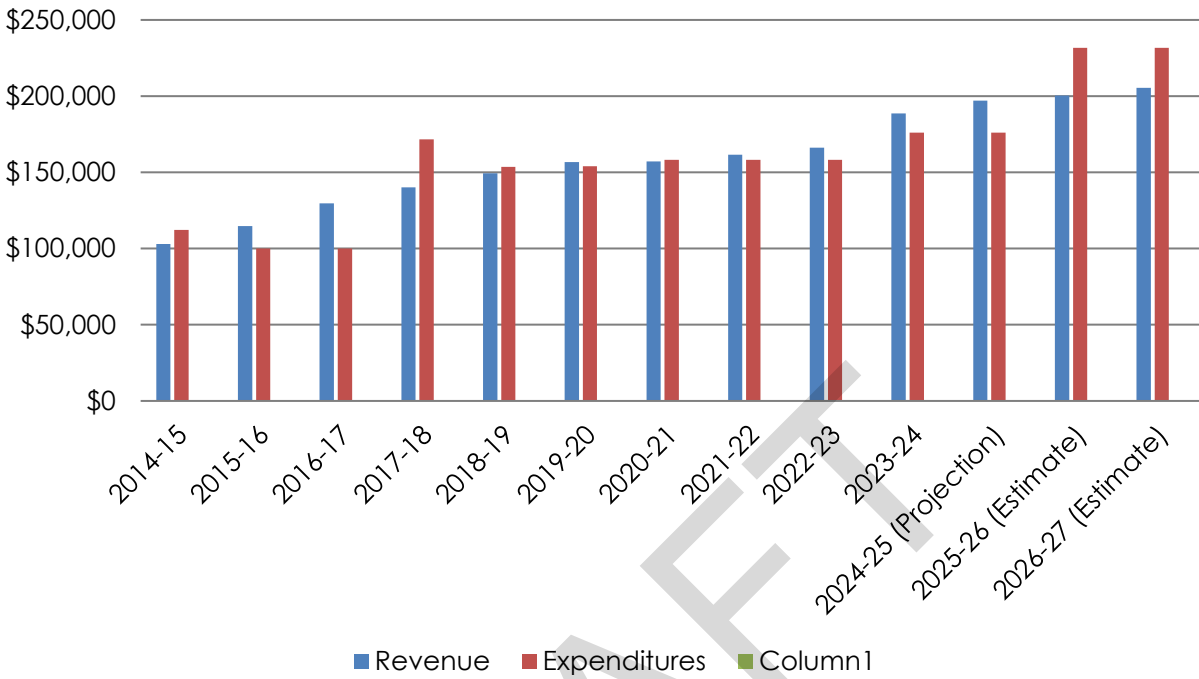


Fiscal Year	Revenue	Expenditures
2024-25 (Projection)	\$2,100	\$0
2025-26 (Estimate)	\$1,000	-
2025-26 (Budget)	-	\$0
2026-27 (Estimate)	\$1,000	-
2026-27 (Budget)	-	\$0

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND

Supplemental Law Enforcement Services Account funding was included in California Assembly Bill 118 (Committee on Budget, Chapter 40, Statutes of 2011) as part of a realignment of state law enforcement responsibilities to local authorities (see California Assembly Bill 109 (Committee on Budget, Chapter 15, Statutes of 2011)). The City receives a minimum of \$100,000 in Supplemental Law Enforcement Services revenue each year, which is used to offset a portion of qualifying, frontline law enforcement services costs.

[Supplemental Law Enforcement Services Fund Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2026-27]



Fiscal Year	Revenue	Expenditures
2024-25 (Projection)	\$197,100	\$176,100
2025-26 (Estimate)	\$200,400	-
2025-26 (Budget)	-	\$231,600
2026-27 (Estimate)	\$205,400	-
2026-27 (Budget)	-	\$231,600

Summary of Significant Trends and Observations

- Supplemental Law Enforcement Services Fund revenue continues to increase. The growth rate has varied between 0.2% and 13.5%, annually, over the past five fiscal years. Due to the historic variability, this budget estimates growth in fiscal years 2025-26 and 2026-27 at only 2%.

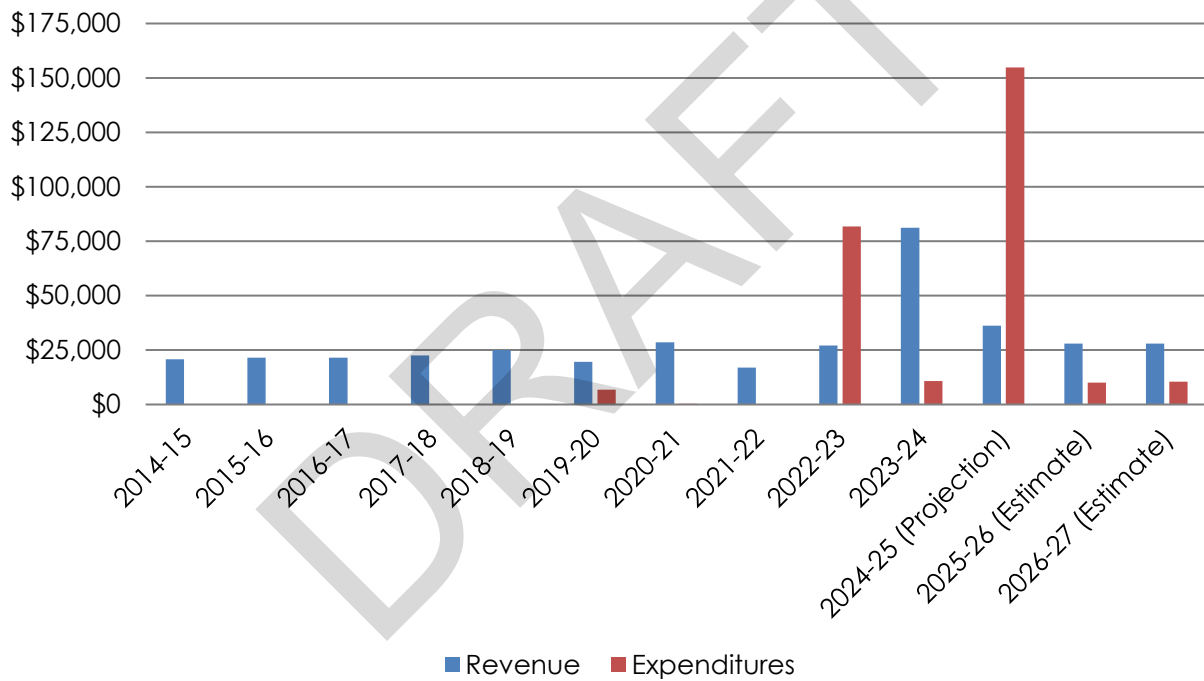
MOBILE SOURCE REDUCTION FUND

The City receives funding from the State of California's Assembly Bill 2766 (1991) Subvention Program, which remits a portion of a motor vehicle registration fee surcharge to counties and cities to support efforts to meet requirements of federal and state clean air acts, and for the implementation of motor vehicle

emission reduction measures in the South Coast Air Quality Management District's Air Quality Management Plan. The City accounts for Assembly Bill 2766 Subvention Program revenue in the Mobile Source Reduction Fund.

Revenue from the Mobile Source Air Pollution Reduction Review Committee's Clean Transportation Funding™ 2017 Local Government Partnership Program ("2017 MSRC Program") was accounted for in the Mobile Source Reduction Fund. 2017 MSRC Program funds were intended to "jumpstart" implementation of the South Coast Air Quality Management District's 2016 Air Quality Management Plan. The City's one-time allocation was \$50,000.

[Mobile Source Reduction Fund Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2026-27]



Fiscal Year	Revenue	Expenditures
2024-25 (Projection)	\$36,200	\$154,794
2025-26 (Estimate)	\$28,000	-
2025-26 (Budget)	-	\$10,000
2026-27 (Estimate)	\$28,000	-
2026-27 (Budget)	-	\$10,500

Summary of Significant Trends and Observations

- Assembly Bill 2766 Subvention Program revenue is relatively erratic with

the annual change over the past five fiscal years ranging from -40.8% to 60.0%. Due to the historic variability, this budget estimates revenue in fiscal years 2025-26 and 2026-27 at a level 22.7% below the projection for Fiscal Year 2024-25.

- In Fiscal Year 2024-25, Assembly Bill 2766 Subvention Program revenue was used to purchase four 2025 Chevrolet Equinox electric vehicles for use by building inspectors and other Planning & Environmental Services Department staff. Assembly Bill 2766 Subvention Program revenue will be used to fund charging costs for the first three years. Charging costs will become General Fund expenses in May 2028 (Fiscal Year 2027-28).
- The City expended its \$50,000 allocation of 2017 MSRC Program funds in Fiscal Year 2022-23, with the reimbursing revenue received in Fiscal Year 2023-24. 2017 MSRC Program funds supported the City Hall Electric Vehicle Charging Infrastructure Project, which was also partially funded using Assembly Bill 2766 Subvention Program revenue.

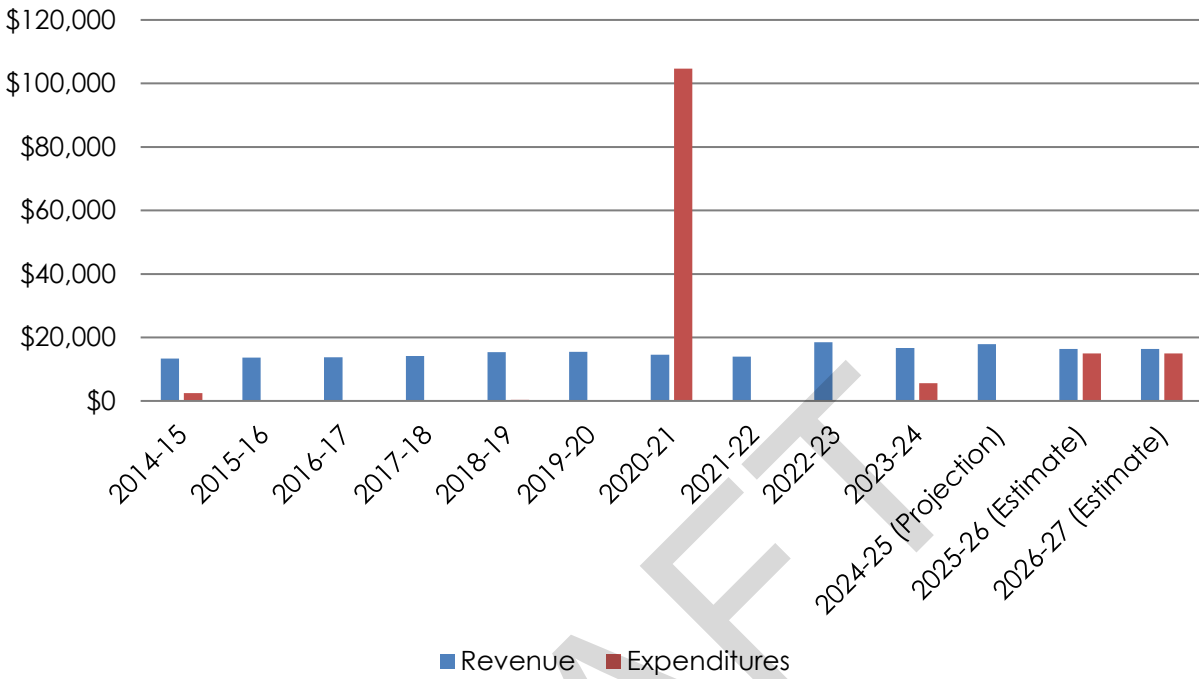
PEG/CABLE TELEVISION FUND

The City collects a Public, Educational, and Governmental ("PEG") fee from the following cable television franchisees

- Cox Communications
- Golden Rain Foundation of Laguna Woods

The City uses PEG fee revenue for purposes consistent with applicable law, which generally relate to the operation and maintenance of its PEG television channel (Channel 3 on the Laguna Woods Village television network).

[PEG/Cable Television Fund Revenue and Expenditures Comparison
– Fiscal Years 2014-15 through 2026-27]



Fiscal Year	Revenue	Expenditures
2024-25 (Projection)	\$17,900	\$0
2025-26 (Estimate)	\$16,400	-
2025-26 (Budget)	-	\$15,000
2026-27 (Estimate)	\$16,400	-
2026-27 (Budget)	-	\$15,000

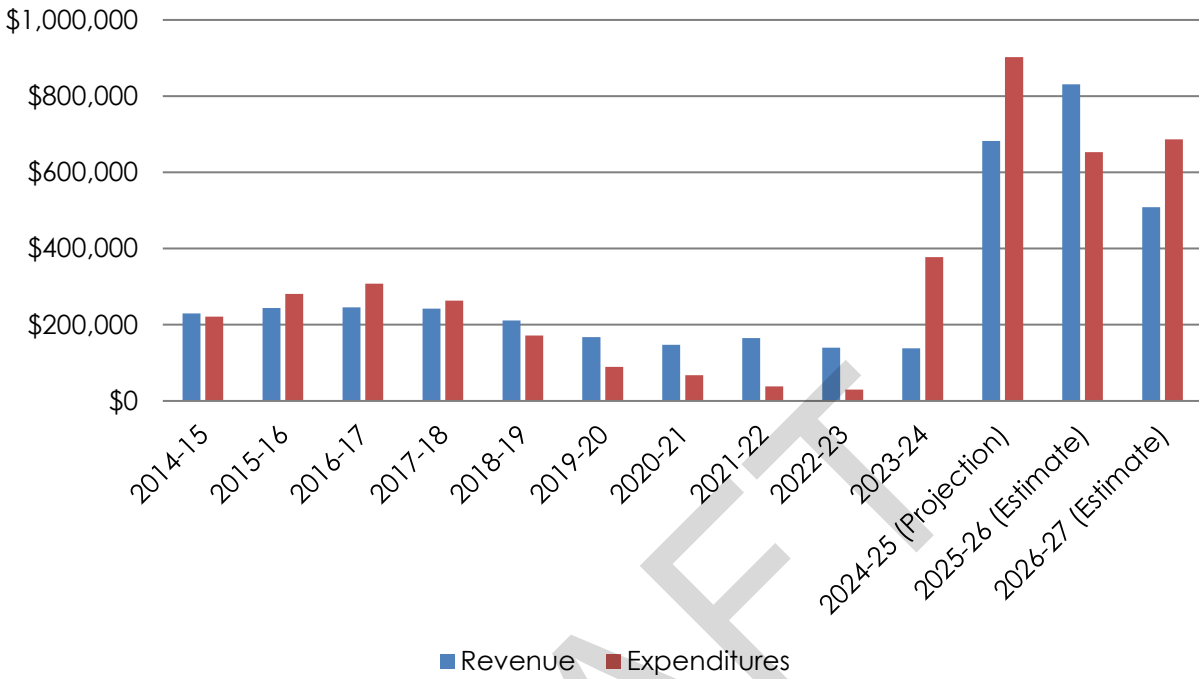
Summary of Significant Trends and Observations

- PEG fee revenue is expected to remain fairly constant over the coming fiscal years without any significant variation.
- Expenditures in Fiscal Year 2020-21 were higher than typical due to capital improvement project expenditures.

SENIOR MOBILITY FUND

The City uses the Senior Mobility Fund to account for revenues that are used to support the Senior Mobility Program, including Measure M2 (OC Go) Senior Mobility Program funds, Transportation Development Act funds, participant fees (prior to July 1, 2023), and transfers from the General Fund.

[Senior Mobility Fund Revenue and Expenditures Comparison
– Fiscal Years 2014-15 through 2026-27]



Fiscal Year	Revenue	Expenditures
2024-25 (Projection)	\$682,000	\$902,659
2025-26 (Estimate)	\$830,952	-
2025-26 (Budget)	-	\$652,598
2026-27 (Estimate)	\$508,552	-
2026-27 (Budget)	-	\$686,906

Summary of Significant Trends and Observations

- In June 2021, the City Council approved an agreement with OCTA that provides for the continued receipt of Measure M2 (OC Go) Senior Mobility Program funds between July 1, 2021 and June 30, 2026, with the potential for extensions through June 30, 2031. This budget assumes that the agreement will be extended through Fiscal Year 2026-27.
- Senior Mobility Program ridership steadily declined between fiscal years 2016-17 and 2022-23. The City launched a new iteration of the Senior Mobility Program on July 1, 2023 (Fiscal Year 2023-24) that resulted in a significant increase in ridership and associated costs.
- The City's Senior Mobility Program is unique within Orange County in that there is no limit on the number of rides a participant can take and travel is available anywhere in Orange County and to or from VA Long Beach.

As a result, it is difficult to predict expenditures as they are dependent on the number of participants who enroll in the Senior Mobility Program and where and how often those participants choose to travel.

- As of March 2025, OCTA estimates that the City's Measure M2 (OC Go) Senior Mobility Program revenue – which is tied to countywide sales tax receipts and percentages of city populations aged 60 and over – will increase slowly over the coming years.

[OCTA's Measure M2 (OC Go) Senior Mobility Program Revenue Estimates as of March 2025 – Fiscal Years 2023-24 through 2029-30]

Fiscal Year	Senior Mobility Program Revenue Estimate	Change from Prior Fiscal Year	Change from Fiscal Year 2023-24
2029-30	\$107,659	2.73% (\$2,859)	-13.74%
2028-29	\$104,800	1.60% (\$1,651)	-16.03%
2027-28	\$103,149	1.60% (\$1,622)	-17.35%
2026-27	\$101,527	2.37% (\$2,638)	-18.65%
2025-26	\$98,889	1.22% (\$1,189)	-20.77%
2024-25	\$97,700 (A)	-21.72% (-\$27,108)	-21.72%
2023-24	\$124,808 (B)	-	-

(A) The Fiscal Year 2024-25 Senior Mobility Program revenue estimate is year-end projected.

(B) The Fiscal Year 2023-24 Senior Mobility Program revenue estimate is year-end actual.

- On November 25, 2024, the OCTA Board of Directors awarded the City a \$325,000 grant through its 2024 Orange County Enhanced Mobility for Seniors and Individuals with Disabilities Program (“EMSD Program”). The EMSD Program funds will support a portion of the Senior Mobility Program in Fiscal Year 2025-26.
- To meet projected demand for the Senior Mobility Program, this budget includes transfers from the General Fund to the Senior Mobility Fund in the amount of \$406,052 each fiscal year. Those transfers are in addition to Measure M2 (OC Go) Senior Mobility funds and EMSD Program funds.

[History of Transfers from the General Fund to the Senior Mobility Fund – Fiscal Years 2023-25 through 2026-27]

Fiscal Year	Total Transfers
2026-27	\$406,052 (budgeted)
2025-26	\$406,052 (budgeted)

2024-25	\$645,000 (actual)
2023-24	\$0 (actual)

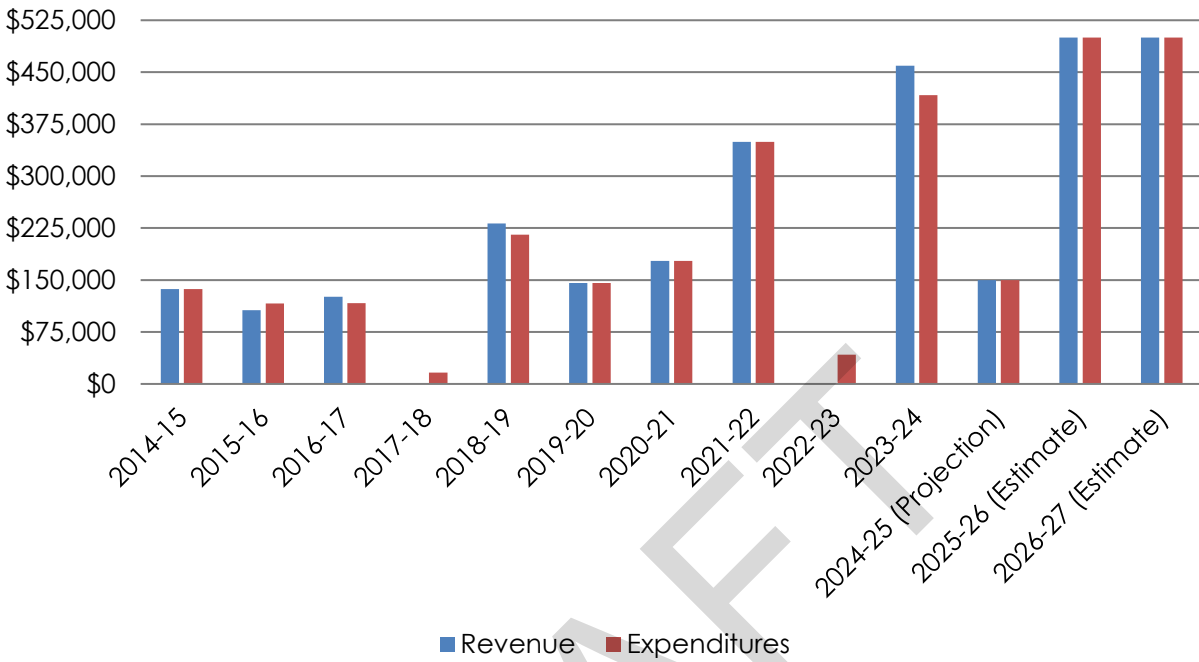
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

Community Development Block Grant (“CDBG”) funding is authorized under Title 1 of the federal Housing and Community Development Act of 1974, as amended, and is subject to federal appropriation. CDBG funding is intended to assist with local community development needs.

Units of local government are classified as either “entitlement areas” or “non-entitlement areas” for the purpose of receiving CDBG funding. The City is a non-entitlement area, meaning that it must compete for CDBG funds and does not receive CDBG funds directly from the federal Department of Housing and Urban Development. Non-entitlement areas generally include counties and cities with populations of less than 200,000 and 50,000, respectively.

The City competes for CDBG funds through the Urban County CDBG Program administered by the County of Orange. The cities of Brea, Cypress, Dana Point, Laguna Beach, Laguna Hills, La Palma, Los Alamitos, Seal Beach, Stanton, and Villa Park are also part of the Urban County CDBG Program.

[Community Development Block Grant (CDBG) Fund Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2026-27]



Fiscal Year	Revenue	Expenditures
2024-25 (Projection)	\$150,000	\$150,000
2025-26 (Estimate)	\$500,000	-
2025-26 (Budget)	-	\$500,000
2026-27 (Estimate)	\$500,000	-
2026-27 (Budget)	-	\$500,000

Summary of Significant Trends and Observations

- Prior to Fiscal Year 2017-18, CDBG funds were primarily used to offer the Residential Energy Efficiency Improvement Program, which installed replacement windows, doors, and other energy efficient improvements in the homes of lower income, senior households, at no charge. The program was suspended in 2017 due to uncertainty surrounding the future availability of CDBG funds, as well as the impacts of increasing compliance requirements and law enforcement costs on City resources. The City’s costs to administer the program had exceeded 35% of the costs of the improvements that were made.
- In Fiscal Year 2017-18, the City began its Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project with annual phases

contingent on the receipt of CDBG funds. The eighth phase of the project was completed in Fiscal Year 2024-25. Beginning with the 10th phase of the project planned for Fiscal Year 2025-26, the title will be shortened to the “Pedestrian Accessibility Improvement Project.”

- Timing differences related to the completion of capital improvement projects and the receipt of reimbursing revenue account for variations in typical revenue and expenditures in fiscal years 2017-18, 2022-23, and 2023-24.
- An increase in the amount of funds able to be applied for without providing matching funds accounts for the increases in revenue and expenditures in fiscal years 2025-26 and 2026-27.
- In Fiscal Year 2020-21, the City received a one-time allocation of \$33,713 in CDBG Coronavirus Aid, Relief, and Economic Security Act (“COVID-19 CDBG-CV”) funding, which was used to provide financial assistance to local businesses and nonprofit organizations through the COVID-19 Face Coverings Reimbursement Program. Revenue and expenditures in Fiscal Year 2020-21 were higher than typical as a result.

FEDERAL GRANTS FUND

The City uses the Federal Grants Fund to account for revenues from grants and other awards and allocations from the United States government that are not otherwise accounted for in a separate fund.

FUNDING SOURCES WITH NEW APPROPRIATIONS IN FISCAL YEARS 2025-27

None

ACTIVE FUNDING SOURCES WITH APPROPRIATIONS PRIOR TO FISCAL YEAR 2025-26

American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds)

H.R. 1319 (“American Rescue Plan Act of 2021”) was signed by President Biden on March 11, 2021. H.R. 1319 included \$350 billion in emergency funding for state, local, territorial, and tribal governments related to the COVID-19 public health emergency. The City’s one-time allocation was \$3,791,656 (budgeted in Fiscal Year). Revenue was received in fiscal years 2021-22 and 2022-23, and is recognized as expenditures are incurred. Expenditures began in Fiscal Year 2021-22 and are expected to continue through Fiscal Year 2025-26.

CLOSED FUNDING SOURCES WITH APPROPRIATIONS
PRIOR TO FISCAL YEAR 2025-26

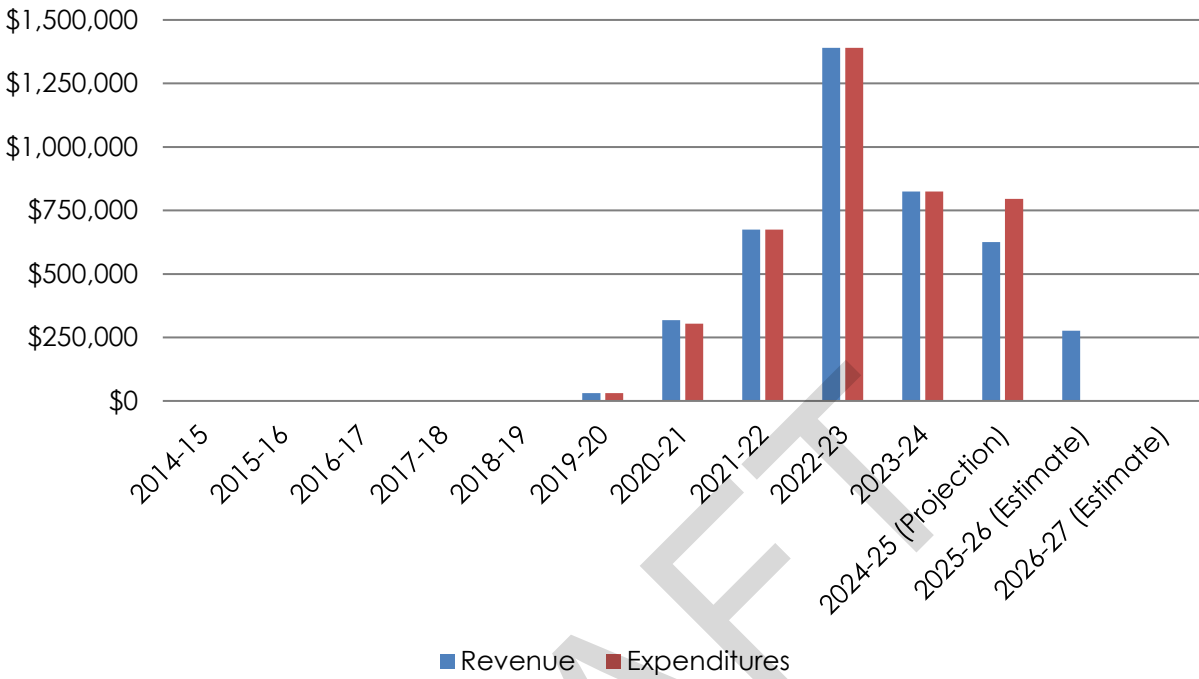
Coronavirus Aid, Relief, and Economic Security (CARES) Act – County

H.R. 748 ("Coronavirus Aid, Relief, and Economic Security (CARES) Act") was signed by President Trump on March 27, 2020. H.R. 748 provided the County of Orange with an allocation of "Coronavirus Relief Funds" to offset expenditures incurred due to the COVID-19 public health emergency. The County of Orange distributed a portion of the Coronavirus Relief Funds to cities based on population. The City used the Coronavirus Relief Funds it received through the County of Orange for personal protective measures and enhanced janitorial services at City Hall, the COVID-19 Business Closure Assistance Program, the COVID-19 Face Coverings Reimbursement Program, and COVID-19-related law enforcement services. The City's one-time allocation was \$147,094.82 (budgeted and received in Fiscal Year 2019-20). Expenditures were incurred in fiscal years 2019-20 and 2020-21.

Coronavirus Aid, Relief, and Economic Security (CARES) Act – State

H.R. 748 ("Coronavirus Aid, Relief, and Economic Security (CARES) Act") was signed by President Trump on March 27, 2020. H.R. 748 provided the State of California with an allocation of "Coronavirus Relief Funds" to offset expenditures incurred due to the COVID-19 public health emergency. The State of California distributed a portion of the Coronavirus Relief Funds to cities that did not receive allocations directly from the federal government, based on population. The City used the Coronavirus Relief Funds it received through the State of California for personal protective measures and enhanced janitorial services at City Hall, technological improvements related to remote services, the COVID-19 Facility Disinfection Reimbursement Program, the COVID-19 Home Electric Utility Subsidy Program, and other eligible purposes. The City's one-time allocation was \$200,554 (budgeted and received in Fiscal Year 2020-21). Expenditures were incurred in Fiscal Year 2020-21.

[Federal Grants Fund Revenue and Expenditures Comparison
– Fiscal Years 2014-15 through 2026-27]



Fiscal Year	Revenue	Expenditures
2024-25 (Projection)	\$625,300	\$795,183
2025-26 (Estimate)	\$277,000	-
2025-26 (Budget)	-	\$0
2026-27 (Estimate)	\$0	-
2026-27 (Budget)	-	\$0

Note: The Federal Grants Fund was established in Fiscal Year 2019-20. Prior to Fiscal Year 2019-20, grants and other awards and allocations from the United States government were accounted for in other funds.

Summary of Significant Trends and Observations

- Unspent appropriations approved prior to July 1, 2025 are expected to be carried over to Fiscal Year 2025-26 for the following American Rescue Plan Act of 2021-funded projects, pursuant to Section 2.9.04(10) of Administrative Policy 2.9: Circulation Improvement Project – Fiscal Year 2024-25 and Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits).

STATE OF CALIFORNIA GRANTS FUND

The City uses the State of California Grants Fund to account for revenues from grants and other awards and allocations from the State of California that are not otherwise accounted for in a separate fund.

FUNDING SOURCES WITH NEW APPROPRIATIONS IN FISCAL YEARS 2025-27

None

ACTIVE FUNDING SOURCES WITH APPROPRIATIONS PRIOR TO FISCAL YEAR 2025-26

Coronavirus Response and Relief Supplemental Appropriations Act of 2021 – Non-STIP Program

H.R. 133 ("Coronavirus Response and Relief Supplemental Appropriations Act of 2021") included federal funding for certain surface transportation purposes ("COVID Relief Funds"). The California Transportation Commission planned to fund a "CRRSAA Program" using the Non-State Transportation Improvement Program ("STIP") regional distribution of the COVID Relief Funds, however unobligated funds were rescinded when H.R. 3746 ("Fiscal Responsibility Act of 2023") became federal law on June 3, 2023. Subsequently, the California Department of Transportation ("Caltrans") elected to backfill the rescinded funding using State Highway Account funds. The City obtained approval from Caltrans to use its apportionment of State Highway Account funds for the Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits). The City's one-time allocation was \$200,000 (budgeted in Fiscal Year 2024-25). Expenditures were incurred in Fiscal Year 2024-25 and are expected to be reimbursed in Fiscal Year 2025-26.

Permanent Local Housing Allocation (PLHA)

Permanent Local Housing Allocation ("PLHA") funds are made available as a result of California Senate Bill 2 (Atkins, Chapter 364, Statutes of 2017) with the goal of increasing the supply of affordable housing. PLHA funds are raised from the proceeds of a \$75 recording fee on certain real estate transactions (up to a maximum of \$225 per transaction) and can be used for purposes set forth in California Health and Safety Code Section 50470(b)(2)(D).

In Fiscal Year 2021-22, the City became eligible for an ongoing grant of PLHA funds based on the formula prescribed under federal law for the Community Development Block Grant ("CDBG") Program. The City plans to use its PLHA

funds to offer a new Accessibility Improvement Reimbursement Program to provide financial assistance to lower income, senior households that make accessibility improvements inside their homes; however, implementation has been delayed while the City seeks clarification regarding the application of the California Public Contract Code and prevailing wage requirements to the contemplated program. The City budgeted an initial appropriation of \$16,000 in Fiscal Year 2021-22 and anticipates launching the Accessibility Improvement Reimbursement Program in Fiscal Year 2025-26. The City will receive PLHA funds on a reimbursement-basis after expenditures are incurred.

Proposition 68 (Per Capita Program)

Proposition 68 ("California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access For All Act of 2018") is a ballot measure that California voters approved in 2018 to authorize the issuance of bonds in the amount of \$4 billion to finance a drought, water, parks, climate, coastal protection, and outdoor access for all program. A portion of bond proceeds is available to cities for local park rehabilitation, creation, and improvement grants on a per capita basis. The City plans to use its Proposition 68 (Per Capita Program) funds to support construction of the Woods End Wilderness Preserve Trail Drainage and Improvement Project. The City's one-time allocation is \$188,048 (budgeted in Fiscal Year 2022-23). Expenditures are expected to be incurred and reimbursed in Fiscal Year 2025-26.

Senate Bill 1383 Local Assistance Grant Program (Fiscal Year 2022-23)

Senate Bill 1383 Local Assistance Grant Program funds were made available through the California Department of Resources Recycling and Recovery ("CalRecycle") to support local jurisdictions in implementing organic waste recycling and edible food recovery requirements established by California Senate Bill 1383 (Lara, Chapter 395, Statutes of 2016). Senate Bill 1383 Local Assistance Grant Program funds were awarded to support activities such as public education, the implementation of commercial edible food recovery programs, procurement of recovered organic waste products, and the installation of signage at Laguna Woods Village waste enclosures to promote recycling compliance. The City's one-time allocation was \$75,000 (budgeted and received in Fiscal Year 2023-24). Expenditures began in Fiscal Year 2023-24 and are expected to continue through Fiscal Year 2025-26.

**CLOSED FUNDING SOURCES WITH APPROPRIATIONS
PRIOR TO FISCAL YEAR 2025-26**

Local Early Action Planning (LEAP) Grant

Local Early Action Planning ("LEAP") Grant funds were made available as part

of the California Local Government Planning Support Grants Program pursuant to California Health and Safety Code Chapter 3.1. LEAP Grant funds were awarded to support the preparation and adoption of planning documents, implementation of process improvements to accelerate housing production, and activities that facilitate implementation of the sixth cycle of the Regional Housing Needs Assessment (“RHNA”). The City’s one-time allocation was \$65,000 (budgeted in Fiscal Year 2020-21). Expenditures were incurred in fiscal years 2020-21 and 2021-22, and reimbursed in Fiscal Year 2022-23.

Senate Bill 2 Planning Grant

Senate Bill 2 Planning Grant funds were made available as a result of California Senate Bill 2 (Atkins, Chapter 364, Statutes of 2017) with the goal of increasing the supply of affordable housing. Senate Bill 2 Planning Grant funds were awarded to support the preparation, adoption, and implementation of plans and process improvements that streamline housing approvals and accelerate housing production. The City’s one-time allocation was \$160,000 (budgeted in Fiscal Year 2020-21). Expenditures were incurred in fiscal years 2020-21 through 2022-23, and reimbursed in fiscal years 2022-23 and 2023-24.

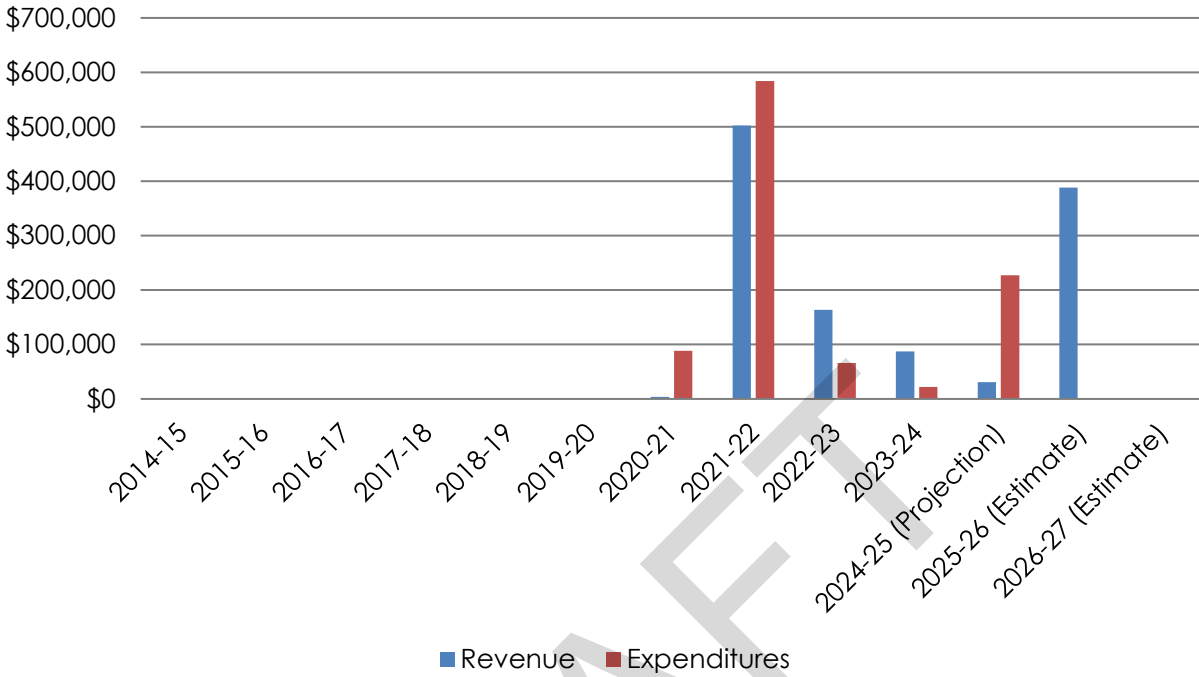
Senate Bill 1383 Local Assistance Grant Program (Fiscal Year 2021-22)

Senate Bill 1383 Local Assistance Grant Program funds were made available through CalRecycle to support local jurisdictions in implementing organic waste recycling and edible food recovery requirements established by California Senate Bill 1383 (Lara, Chapter 395, Statutes of 2016). Senate Bill 1383 Local Assistance Grant Program funds were awarded to support activities such as public education and the implementation of commercial edible food recovery programs. The City’s one-time allocation was \$23,629 (budgeted in Fiscal Year 2022-23). \$710 was earned in interest, resulting in total expenditures of \$24,339 in fiscal years 2022-23 through 2024-25. Expenditures were reimbursed in fiscal years 2022-23 and 2023-24.

State of California Budget Appropriation: City Hall/Public Library Project

With the assistance of Assemblywoman Cottie Petrie-Norris, the City secured a \$500,000 State of California budget appropriation to support construction of the City Hall/Public Library Project (California Assembly Bill 74 (Ting, Chapter 23, Statutes of 2019)). The City’s one-time allocation was budgeted in Fiscal Year 2020-21 and received in fiscal years 2020-21 and 2021-22. Expenditures were incurred in Fiscal Year 2021-22.

*[State of California Grants Fund Revenue and Expenditures Comparison
– Fiscal Years 2014-15 through 2026-27]*



Fiscal Year	Revenue	Expenditures
2024-25 (Projection)	\$30,700	\$227,169
2025-26 (Estimate)	\$388,000	-
2025-26 (Budget)	-	\$0
2026-27 (Estimate)	\$0	-
2026-27 (Budget)	-	\$0

Note: The State of California Grants Fund was established in Fiscal Year 2019-20. Prior to Fiscal Year 2019-20, grants and other awards and allocations from the State of California were accounted for in other funds.

Summary of Significant Trends and Observations

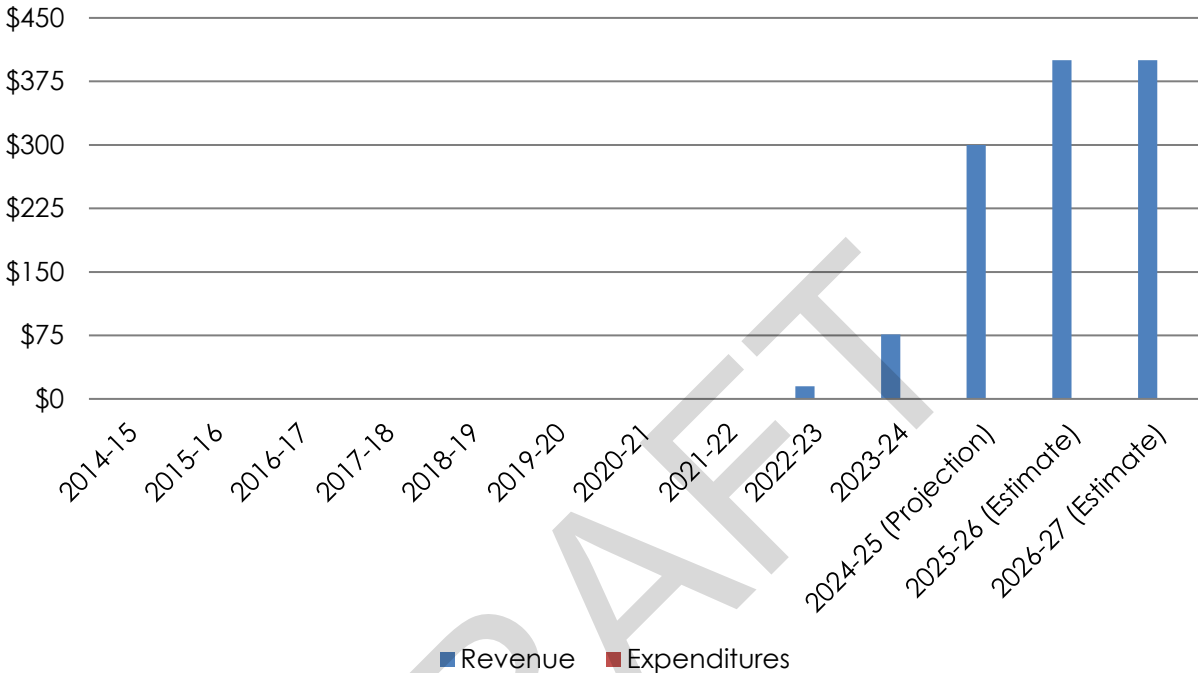
- Unspent appropriations approved prior to July 1, 2025 are expected to be carried over to Fiscal Year 2025-26 for the following project, pursuant to Section 2.9.04(10) of Administrative Policy 2.9: Woods End Wilderness Preserve Trail Drainage and Improvement Project.

MISCELLANEOUS SPECIAL REVENUE FUND

The City uses the Miscellaneous Special Revenue Fund to account for revenues

collected as a result of agreements, grant awards, and other allocations not accounted for in other Special Revenue Fund categories.

[Miscellaneous Special Revenue Fund Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2026-27]



Fiscal Year	Revenue	Expenditures
2024-25 (Projection)	\$300	\$0
2025-26 (Estimate)	\$400	-
2025-26 (Budget)	-	\$0
2026-27 (Estimate)	\$400	-
2026-27 (Budget)	-	\$0

Note: The Miscellaneous Special Revenue Fund was established in Fiscal Year 2022-23.

Summary of Significant Trends and Observations

- Revenue received as a result of the City’s participation in the National Opioid Settlement will be recognized in the Miscellaneous Special Revenue Fund following future, as-of-yet-undetermined expenditures. For additional information on the National Opioid Settlement, please visit www.nationalopioidsettlement.com.

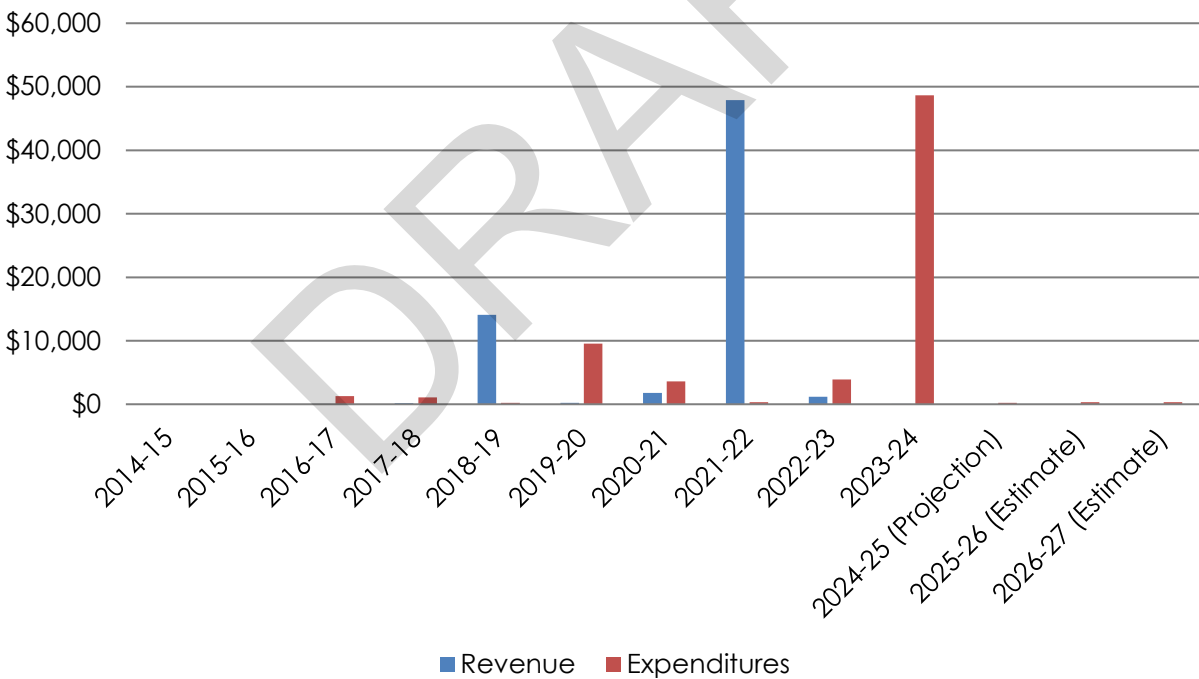
LAGUNA WOODS CIVIC SUPPORT FUND

The Laguna Woods Civic Support Fund is a nonprofit public benefit corporation that can raise and distribute funds to support programs, projects, and services of the City, and function as a “friends of the library” group in support of the Laguna Woods branch of OC Public Libraries.

The City Council serves as the Board of Directors for the Laguna Woods Civic Support Fund. Administrative support is provided by City personnel.

The Laguna Woods Civic Support Fund is accounted for as a Special Revenue Fund for financial reporting purposes because it meets the criteria of a “component unit” as that term is defined by the Governmental Accounting Standards Board (refer to footnote 1 on page 6.0-1).

[Laguna Woods Civic Support Fund Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2026-27]



Fiscal Year	Revenue	Expenditures
2024-25 (Projection)	\$0	\$205
2025-26 (Estimate)	\$0	-
2025-26 (Budget)	-	\$300
2026-27 (Estimate)	\$0	-

2026-27 (Budget)	-	\$300
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Summary of Significant Trends and Observations

- The Laguna Woods Civic Support Fund is expected to remain largely inactive during fiscal years 2025-26 and 2026-27. Planned expenditures include annual corporate filings and other minimum activities necessary to maintain the corporation.

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**CITY OF LAGUNA WOODS
Fiscal Years 2025-27 Budget & Work Plan
Revenue Summary - Special Revenue Funds**

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	
SPECIAL REVENUE FUNDS										
Fuel Tax	395,192	366,878	397,090	463,654	512,054	503,700	540,900	529,000	532,800	
Road Maintenance & Rehabilitation Program	292,739	302,367	334,676	402,464	518,565	465,600	510,100	510,600	538,200	
Measure M2 (OC Go)	232,616	299,194	277,705	314,299	323,609	348,600	322,000	332,600	341,000	
Coastal Area Road Improvement & Traffic Signals (CARITS)	5,413	2,798	476	Fund Closed in Fiscal Year 2021-22						
Service Authority for Abandoned Vehicles	782	404	293	725	1,517	-	2,100	1,000	1,000	
Supplemental Law Enforcement Services Act	156,806	157,177	161,589	166,224	188,644	169,600	197,100	200,400	205,400	
Mobile Source Reduction	19,632	28,601	16,936	27,101	81,164	22,000	36,200	28,000	28,000	
Mobile Source Reduction - Local Government Partnership	-	Fund Closed								
Used Oil/Oil Payment Program	111	46	Fund Closed in Fiscal Year 2020-21							
PEG/Cable Television	15,419	14,546	13,992	18,474	16,688	18,800	17,900	16,400	16,400	
Senior Mobility	167,420	147,104	164,600	140,215	138,488	145,700	747,000	830,952	508,552	
Community Development Block Grant (CDBG)	145,699	177,726	349,546	-	459,265	150,000	150,000	500,000	500,000	
Proposition 68 (2018) Per Capita	-	Fund Closed								
Federal Grants	30,985	318,101	675,132	1,390,510	824,756	782,869	625,300	277,000	-	
State of California Grants	1,453	3,652	502,332	163,638	87,302	193,972	30,700	388,000	-	
Miscellaneous Special Revenue	-	Fund Opened in Fiscal Year 2022-23		15	76	-	300	400	400	
Laguna Woods Civic Support Fund:										
R1 - Donations - Restricted - Friends of the Library	-	272	47,875	700	-	-	-	-	-	
R2 - Donations - Restricted - Friends of the Dog Park	200	500	-	500	-	-	-	-	-	
R3 - Donations - Unrestricted	-	1,000	-	-	-	-	-	-	-	
R4 - Fundraising	-	-	-	-	-	-	-	-	-	
R5 - Grant Funding	-	-	-	-	-	-	-	-	-	
R6 - Miscellaneous	7	1	1	3	2	-	-	-	-	
TOTAL SPECIAL REVENUE FUNDS (ALL REVENUE)	1,464,474	1,820,367	2,942,243	3,088,522	3,152,130	2,800,841	3,179,600	3,614,352	2,671,752	

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CITY OF LAGUNA WOODS									
Fiscal Years 2025-27 Budget & Work Plan									
Expenditures Detail - Special Revenue Funds									
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
Fuel Tax									
<u>Active Accounts</u>									
Contract - Street Maintenance	128,464	104,921	127,240	96,426	77,614	114,500	114,209	125,630	138,193
Engineering Services, Traffic and Public Right-of-Way	-	-	-	-	-	-	-	133,351	146,687
Landscaping Services, Public Right-of-Way	-	-	-	-	-	-	-	145,576	154,700
<u>Inactive or Carryover Accounts</u>									
Contract - Landscaping	197,848	240,740	228,274	256,795	276,604	310,500	310,199	-	-
Contract - Traffic Signal Maintenance	22,466	-	-	-	24,053	10,518	8,018	-	-
El Toro Water Efficient Median Improvement Project (Between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon) (Design)	4,167	66,863	-	-	-	-	-	-	-
Pavement Management Plan Project (Eastbound El Toro Road between Avenida Sevilla and Church Intersection) and Various Median and Sidewalk Reconstruction	10,157	-	-	-	-	-	-	-	-
Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Construction)	272,143	-	-	-	-	-	-	-	-
Ridge Route Drive Landscape Project	-	-	22,852	1,152	-	-	-	-	-
Total Fuel Tax	635,245	412,524	378,366	354,373	378,271	435,518	432,426	404,557	439,580
Road Maintenance & Rehabilitation Program									
<u>Active Accounts</u>									
Circulation Improvement Project - Fiscal Year 2025-26	-	-	-	-	-	-	-	169,042	-
Pavement Management Plan Project (Eastbound Santa Maria Avenue between Santa Vittoria and Moulton Parkway)	-	-	-	-	-	-	-	346,782	-
Circulation Improvement Project - Fiscal Year 2026-27	-	-	-	-	-	-	-	-	135,209
Pavement Management Plan Project (Northbound Moulton Parkway between City Limits and Calle Cortez)	-	-	-	-	-	-	-	-	393,997
<u>Inactive or Carryover Accounts</u>									
Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Willow Tree Center)	154,245	-	-	-	-	-	-	-	-
Pavement Management Plan Project (Eastbound El Toro Road between Church Intersection and Moulton Parkway, Westbound El Toro Road between Willow Tree Center and Moulton Parkway)	-	218,289	-	-	-	-	-	-	-
Pavement Management Plan Project (Southbound Moulton Parkway between Via Campo Verde and Calle Cortez)	-	-	174,787	-	-	-	-	-	-
Pavement Management Plan Project (Southbound Moulton Parkway between Calle Cortez and South City Limit)	-	-	-	255,526	(2,100)	-	-	-	-
Pavement Management Plan Project (Westbound El Toro Road between Canyon Wren and Tanager)	-	-	-	-	246,832	-	-	-	-
Pavement Management Plan Project (Westbound El Toro Road between Tanager and Calle Corta)	-	-	-	-	-	64,000	44,728	-	-
Total Road Maintenance & Rehabilitation Program	154,245	218,289	174,787	255,526	244,732	64,000	44,728	515,824	529,206
Measure M2 (OC Go)									
<u>Active Accounts</u>									
<u>Public Right-of-Way</u>									
Landscaping Services, Public Right-of-Way	-	-	-	-	-	-	-	87,090	90,576
Utilities, Electric, Street Lights, Public Right-of-Way	-	-	-	-	-	-	-	38,845	43,118
Utilities, Water, Landscaping, Public Right-of-Way	-	-	-	-	-	-	-	55,285	60,814
<u>Traffic Signals</u>									
Contract - Traffic Signal Maintenance	46,177	46,256	64,991	52,177	74,389	75,000	75,631	54,360	56,610
Utilities, Electric, Traffic Signals	-	-	-	-	-	-	-	31,200	32,760
<u>Other</u>									
Allowable Overhead Costs	650	650	650	650	650	700	682	1,000	1,000

CITY OF LAGUNA WOODS										
Fiscal Years 2025-27 Budget & Work Plan										
Expenditures Detail - Special Revenue Funds										
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	
<i>Inactive or Carryover Accounts</i>										
Street Lighting - Public Right-of-Way	25,562	28,633	28,473	29,406	31,325	35,000	34,995	-	-	
Contract - Traffic Engineering	119,540	145,635	146,735	164,207	158,859	180,000	121,228	-	-	
El Toro Road Traffic Signal Synchronization Project	11,699	-	-	-	-	-	-	-	-	
Moulton Parkway Traffic Signal Synchronization Project	35,077	-	-	-	-	-	-	-	-	
City-maintained Catch Basins Full Capture Systems Retrofit Project	-	-	4,173	-	-	-	-	-	-	
Total Measure M2 (OC Go)	238,705	221,174	245,022	246,440	265,223	290,700	232,536	267,780	284,878	
Coastal Area Road Improvement and Traffic Signals (CARITS)										
Non-Operating (Reimburse County)	-	-	261,786	Fund Closed in Fiscal Year 2021-22						-
Total Coastal Area Road Improvement and Traffic Signals (CARITS)	-	-	261,786							
Service Authority for Abandoned Vehicles										
<i>Inactive or Carryover Accounts</i>										
Program Activity	-	-	-	-	-	-	-	-	-	
Total Service Authority for Abandoned Vehicles	-	-	-	-	-	-	-	-	-	
Supplemental Law Enforcement Services Act										
<i>Active Accounts</i>										
Law Enforcement Services	154,100	158,100	158,100	158,100	176,100	176,100	176,100	231,600	231,600	
Total Supplemental Law Enforcement Services Act	154,100	158,100	158,100	158,100	176,100	176,100	176,100	231,600	231,600	
Mobile Source Reduction										
<i>Active Accounts</i>										
City-Owned Electric Vehicle Charging	-	-	-	-	-	-	-	10,000	10,500	
<i>Inactive or Carryover Accounts</i>										
Program Activity	1,581	-	-	-	-	-	-	-	-	
City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Design)	5,285	290	-	-	-	-	-	-	-	
City Hall Electric Vehicle Charging Infrastructure Project	-	-	-	81,789	10,711	-	-	-	-	
City Hall Electric Vehicles	-	-	-	-	-	160,000	154,794	-	-	
Total Mobile Source Reduction	6,866	290	-	81,789	10,711	160,000	154,794	10,000	10,500	
Used Oil/Oil Payment Program										
Contract - Solid Waste	-	5,326	Fund Closed in Fiscal Year 2020-21							-
Total Used Oil/Oil Payment Program	-	5,326								
PEG/Cable Television										
<i>Active Accounts</i>										
Equipment & Maintenance	-	3,000	-	-	5,540	15,000	-	15,000	15,000	
<i>Inactive or Carryover Accounts</i>										
City Hall Television Broadcast Improvement Project	-	101,668	-	-	-	-	-	-	-	
Total PEG/Cable Television	-	104,668	-	-	5,540	15,000	-	15,000	15,000	
Senior Mobility										
<i>Active Accounts</i>										
Contract - Transportation	28,054	12,219	9,518	6,948	364,563	873,100	873,096	316,369	675,452	
Grant - Orange County EMSD 2024	-	-	-	-	-	-	-	325,000	-	
Office Supplies & Activities	-	-	-	3,404	12,243	28,500	28,526	10,229	10,454	
Printing	3,775	4,224	1,629	2,370	794	2,000	1,037	1,000	1,000	
<i>Inactive or Carryover Accounts</i>										
Contract - Taxi Voucher NEMT	54,622	28,847	3,914	5,389	-	-	-	-	-	
Indirect Costs Allocation	-	-	-	2,707	-	-	-	-	-	
Salaries, Full-Time	2,954	22,421	22,819	9,159	-	-	-	-	-	
Total Senior Mobility	89,405	67,711	37,880	29,977	377,600	903,600	902,659	652,598	686,906	

CITY OF LAGUNA WOODS Fiscal Years 2025-27 Budget & Work Plan Expenditures Detail - Special Revenue Funds									
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
Community Development Block Grant (CDBG)									
<i>Active Accounts</i>									
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 9	-	-	-	-	-	-	-	500,000	-
Pedestrian Accessibility Improvement Project: Phase 10	-	-	-	-	-	-	-	-	500,000
<i>Inactive or Carryover Accounts</i>									
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 3	145,699	-	-	-	-	-	-	-	-
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 4	-	144,013	-	-	-	-	-	-	-
COVID-19 CDBG-CV (Face Coverings Reimbursement Program)	-	33,713	-	-	-	-	-	-	-
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 5	-	-	349,546	-	-	-	-	-	-
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 6	-	-	-	42,472	108,738	-	-	-	-
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 6B	-	-	-	-	165,747	-	-	-	-
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 7	-	-	-	-	142,308	-	-	-	-
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 8	-	-	-	-	-	150,000	150,000	-	-
Total Community Development Block Grant (CDBG)	145,699	177,726	349,546	42,472	416,793	150,000	150,000	500,000	500,000
Federal Grants									
<i>Active Accounts</i>									
<i>American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds)</i>									
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 8	-	-	-	-	-	61,917	61,917	-	-
Circulation Improvement Project - Fiscal Year 2024-25	-	-	-	-	-	161,577	74,547	-	-
City Hall Complex Parking Lot Improvement Project	-	-	-	-	87,909	-	41,804	-	-
City Hall/Public Library Project	-	-	675,132	1,212,840	165,291	-	26,979	-	-
El Toro Road and Moulton Parkway Water Quality Treatment Project	-	-	-	-	313,410	50,797	151,979	-	-
El Toro Road Medians Improvement Project (Westbound El Toro Road between Moulton Parkway to Calle Sonora)	-	-	-	-	166,470	-	-	-	-
Electronic Message Board Signs and Speed Awareness Monitor	-	-	-	-	-	63,334	63,334	-	-
Law Enforcement Services	-	-	-	-	-	110,687	110,687	-	-
Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)	-	-	-	-	-	160,943	141,900	-	-
Ridge Route Drive Drainage Repair Project	-	-	-	-	54,176	-	85,129	-	-
Ridge Route Drive Landscape Project	-	-	-	177,670	-	-	-	-	-
Woods End Wilderness Preserve Trail Drainage and Improvement Project	-	-	-	-	37,500	36,907	36,907	-	-
<i>Inactive or Carryover Accounts</i>									
Coronavirus Aid, Relief, and Economic Security (CARES) Act - State	-	187,805	-	-	-	-	-	-	-
Coronavirus Aid, Relief, and Economic Security (CARES) Act - County	30,985	116,911	-	-	-	-	-	-	-
Total Federal Grants	30,985	304,716	675,132	1,390,510	824,756	646,162	795,183	-	-
State of California Grants									
<i>Active Accounts</i>									
CRRSAA - Pavement Management Plan Project (Westbound El Toro Road between Tanager and Calle Corta)	-	-	-	-	-	200,000	200,000	-	-
Household Hazardous Waste Grant Program, Cycle 41	-	-	-	-	2,988	-	7,130	-	-
Local Early Action Planning (LEAP) Grant	-	12,839	52,161	-	-	-	-	-	-
Permanent Local Housing Allocation (PLHA)	-	-	-	-	-	-	-	-	-
SB 1383 Local Assistance Grant Program	-	-	-	5,779	17,850	710	710	-	-
SB 1383 Local Assistance Grant Program FY 22-23	-	-	-	-	1,367	-	19,329	-	-
Senate Bill 2 Planning Grant	-	75,340	24,616	60,044	-	-	-	-	-

CITY OF LAGUNA WOODS Fiscal Years 2025-27 Budget & Work Plan Expenditures Detail - Special Revenue Funds									
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
Proposition 68 (Per Capita Program) - Woods End Wilderness Preserve Trail Drainage and Improvement Project	-	-	-	-	-	-	-	-	-
State Budget Appropriation - City Hall/Public Library Project	-	-	507,418	-	-	-	-	-	-
Total State of California Grants	-	88,179	584,195	65,823	22,205	200,710	227,169	-	-
Miscellaneous Special Revenue									
<i>Active Accounts</i>									
Fund Opened in Fiscal Year 2022-23									
<i>National Opioid Settlement</i>									
Janssen									
Distributors									
NOAT II									
Walmart									
Walgreens									
Teva									
CVS									
Allergan									
McKinsey									
Endo									
Total Miscellaneous Special Revenue									
Laguna Woods Civic Support Fund									
<i>Active Accounts</i>									
E2 - Corporate Fees	-	-	-	-	46	100	25	100	100
E3 - Information Technology	-	-	-	-	96	100	180	200	200
<i>Inactive or Carryover Accounts</i>									
E1 - Contract Services	-	-	-	-	-	-	-	-	-
E4 - Supplies and Printing	8,438	3,579	334	3,890	-	-	-	-	-
E5 - Supportive Contributions, Friends of the Library	-	-	-	-	48,510	-	-	-	-
E6 - Supportive Contributions, Friends of the Dog Park	-	-	-	-	-	-	-	-	-
E7 - Miscellaneous	1,129	-	-	-	-	100	-	-	-
Total Laguna Woods Civic Support Fund	9,567	3,579	334	3,890	48,652	300	205	300	300
TOTAL SPECIAL REVENUE FUNDS (ALL EXPENDITURES)	1,464,817	1,762,282	2,865,148	2,628,900	2,770,583	3,042,090	3,115,800	2,597,659	2,697,970

Note: References to "Active," "Inactive," and "Carryover" accounts are for organizational purposes only and do not limit the City Manager's ability to utilize or add accounts during the term of this Budget & Work Plan.

7.0. CITY WORK PLAN

This chapter describes programs, projects, and services included in this budget and work plan, and their alignment with the City Council's priority focus areas.

CONTINUED PROGRAMS, PROJECTS, AND SERVICES

This budget and work plan generally includes the continuation of programs, projects, and services that were ongoing or underway as of the close of Fiscal Year 2024-25 including, but not limited to, the following:

Public Safety

- **Law enforcement services.** This budget and work plan continues the City's contract relationship with the County of Orange (Orange County Sheriff's Department) for law enforcement services, including proactive patrol, 911 emergency response, investigation, and support services (e.g., crime scene analysis, custody/jail services, coroner operations, and missing persons). Under the direction of a Chief of Police Services assigned by the Orange County Sheriff's Department, law enforcement personnel will continue to work with private security and property management to maintain a high level of public safety.

For more information: www.ocsheriff.gov

- **Fire and emergency medical services.** Due to the City's membership in the Orange County Fire Authority, fire and emergency medical services will continue to be provided by the Orange County Fire Authority. This budget and work plan does not include revenue and expenses for fire and emergency medical services due to the City being a "structural fire fund city" (for more information, please refer to page 1.0-4).

For more information: www.ocfa.org

- **Animal control and shelter services.** This budget and work plan continues the City's contract relationship with the City of Laguna Beach for animal control and shelter services. Laguna Woods residents and their pets will continue to enjoy the high quality of services provided by

the City of Laguna Beach's Animal Services Division, including access to a humane animal shelter located in nearby Laguna Canyon.

For more information: www.lagunabeachcity.net/government/departments/police/animal-services

Waste & Recycling

- **Solid waste handling services.** This budget and work plan continues the City's contract relationship with CR&R Incorporated for solid waste handling services, including residential and commercial collection.

The City grants a franchise agreement for solid waste handling services as part of its efforts to comply with the California Integrated Waste Management Act of 1989 (California Assembly Bill 939; Sher, Chapter 1095, Statutes of 1989), which declares that the responsibility for solid waste management is shared between the State of California and local governments. The California Integrated Waste Management Act of 1989 requires local governments to make adequate provision for solid waste handling both within their jurisdiction and in response to regional needs. In doing so, local governments are also required to comply with laws including:

- Federal Resource Conservation and Recovery Act
 - California Assembly Bill 341 (Chesbro, Chapter 476, Statutes of 2011) – commercial recycling
 - California Assembly Bill 1826 (Chesbro, Chapter 727, Statutes of 2014) – commercial organic recycling
 - California Senate Bill 1383 (Lara, Chapter 395, Statutes of 2016) – residential organic recycling
- **Special waste disposal services.** This budget and work plan continues the following special waste disposal services:
 - **City Hall Waste Drop-Off Program:** Allows Laguna Woods residents to safely and easily dispose of home-generated sharps waste, non-vehicle batteries, and certain other items by dropping them off at City Hall, at no charge.
 - **Edible Food Recovery Program:** Provides education, resources, monitoring, and enforcement related to state requirements for

certain commercial edible food generators to arrange to recover the maximum amount of edible food that would otherwise be disposed. This program is required by California Senate Bill 1383 (Lara, Chapter 395, Statutes of 2016).

- **Household Document Shredding Drop-Off Service:** Allows Laguna Woods residents to drop off personal documents at City Hall for shredding, at no charge.
- **Household Hazardous Waste Door-to-Door Collection Program:** Allows Laguna Woods residents to safely and easily dispose of paint, aerosols, chemicals, light bulbs, motor oil, vehicle batteries, and other household hazardous waste, at no charge
- **Mulch procurement.** The budget and work plan continues the annual purchase of 1,100 tons of mulch from the Golden Rain Foundation of Laguna Woods ("GRF") as part of the City's efforts to comply with California Senate Bill 1383 (Lara, Chapter 395, Statutes of 2016). The mulch is immediately donated back to GRF for certain specified use.

Development and Zoning Control

State law requires all cities to adopt a comprehensive, long-term general plan to guide physical development. The City implements its General Plan, in part, through its Municipal Code, which contains ordinances with specific requirements related to development and zoning (how land can be used).

Building Permitting and Inspection

State law requires all cities (and counties in areas where there is no city) to enforce the California Building Standards Code. The California Building Standards Code contains statewide standards for the design, construction, alteration, and maintenance of buildings, structures, and certain equipment. New editions of the California Building Standards Code are adopted by the California Building Standards Commission every three years with additional errata and supplements adopted in intervening years. Due to the frequency with which the California Building Standards Code changes, projects constructed today are likely to be required to comply with standards different than projects that were constructed previously.

While homeowners associations may choose to require their own permit-type approvals, review plans, and perform inspections, those requirements are in addition to, and are not a substitute for, the City's obligations under state

law. Though requirements may appear similar, homeowners associations typically focus on ensuring compliance with their own rules, rather than with the California Building Standards Code. As is the case throughout California, buildings, structures, and certain equipment within a homeowners association are still required to comply with the California Building Standards Code.

Water Quality (Stormwater)

The City works to address water pollution affecting the municipal separate storm sewer system and waters of the United States, including by complying with National Pollutant Discharge Elimination System (“NPDES”) permits issued by regional water quality control boards under authority of the 1972 Federal Water Pollution Control Act (also referred to as the Clean Water Act).

Senior Mobility Program

The City offers a Senior Mobility Program that subsidizes the cost of taxi travel for Laguna Woods residents who are at least 60 years of age. Made possible, in part, with the generous support of the Orange County Transportation Authority and Orange County’s Measure M2 (OC Go) half-cent sales tax, the Senior Mobility Program promotes lifelong mobility through the provision of affordable, older adult-oriented transportation services.

Notary and Foreign Pension Acknowledgements

Notary and foreign pension acknowledgement services are available at City Hall. Laguna Woods residents receive most services free of charge.

Public Streets and Property

The City is responsible for operating and maintaining:

- City Hall
- Public Library Building
- The portions of El Toro Road, Moulton Parkway, Ridge Route Drive, and Santa Maria Avenue that are located within Laguna Woods
- “A Place for Paws” Dog Park
- City Centre Park
- Woods End Wilderness Preserve

- An undeveloped 0.32 acre parcel located west of the intersection of Santa Vittoria Drive and San Remo Drive
- 224 residential streetlights located within Laguna Woods Village

For more information, please refer to pages 1.0-5 and 1.0-6.

SIGNIFICANT CHANGES IN SERVICE LEVELS

The following significant changes in service levels will be made beginning in Fiscal Year 2025-26:

- **Senior Mobility Program.** Trips to and from Laguna Woods and the Laguna Hills Transportation Center and the Santa Ana Regional Transportation Center will be 100% subsidized (\$0 co-pay).

Additional changes in service levels are described in the Significant Work Plan Items tables beginning on page 7.0-7, as well as in the City Capital Projects chapter beginning on page 8.0-1.

SIGNIFICANT WORK PLAN ITEMS

For ease of reference and to assist with implementation, programs, projects, and services that represent significant new and/or limited-term undertakings by the City are presented in tables beginning on page 7.0-7.

The Significant Work Plan Items tables are presented alphabetically by lead department.

The following information is included in the Significant Work Plan Items tables:

- ID – A numerical designation for reference purposes only
- Description – A brief summary of the significant work plan item
- Priority Alignment – A visual representation of the City Council's priority focus areas that are addressed by the significant work plan item; while many priority focus areas may be directly or indirectly addressed by a single significant work plan item, only the primary priority focus areas are shown in the table
- Lead Department – Designation of the City personnel who are primarily responsible for implementing the significant work plan item

- Scheduling Consideration – Notes regarding any timing requirements or other factors that affect when a significant work plan item must be undertaken or completed

This work plan does not limit the City Manager's ability to undertake or cause to be undertaken such work as may be necessary or advantageous for the City, or as may change from time to time.

This work plan does not limit the City Manager's ability to schedule, manage, or assign work as may be necessary or advantageous for the City, or as may change from time to time.







The City Manager is authorized to pursue funding to implement this work plan and other work as may be necessary or advantageous for the City, or as may change from time to time.


The City Council retains the ability to modify this work plan at its discretion.


This work plan replaces all previous work plans approved for the City.


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[Significant Work Plan Items]


<p align="center">Priority Alignment Legend THE CITY OF LAGUNA WOODS SEEKS TO CREATE A CITY THAT IS...</p>					
 Healthy and safe	 High in quality of life	 Environmentally conscious	 Economically prosperous	 Fiscally responsible	 Professionally and efficiently served


ID	Description	Priority Alignment
1	<p>.gov Domain Transition – Implement California Assembly Bill 1637 (Irwin, Chapter 586, Statutes of 2023), which requires local agencies to utilize either “.gov” or “.ca.gov” domains for websites and email addresses beginning on January 1, 2029. The City has obtained the “lagunawoods.gov” domain.</p>	
Lead Department:		Administrative Services
Scheduling Consideration:		No later than January 1, 2029


ID	Description	Priority Alignment
2	<p>Document Retention Policy Update – Review and update the City’s document retention policy in order to efficiently and effectively manage the maintenance, preservation, and disposal of City records in a manner that complies with applicable federal, state, and local laws, as well as contractual obligations.</p>	
Lead Department:		City Clerk's Office
Scheduling Consideration:		-


ID	Description	Priority Alignment
3	Pavement Management Plan Update for Fiscal Years 2026-36 – Review and update the City’s Pavement Management Plan in order to plan for and manage the long-term preservation, rehabilitation, and maintenance of public streets. This item is also a biennial requirement for the receipt of Measure M2 (OC Go) funds.	
Lead Department:		Engineering & Infrastructure Services
Scheduling Consideration:		No later than June 30, 2026


ID	Description	Priority Alignment
4	Tree City USA Community Designation – Take the actions required to qualify the City for recognition as a Tree City USA Community by the Arbor Day Foundation. Tree City USA Communities meet four forestry-related standards established by the Arbor Day Foundation and the National Association of State Foresters.	
Lead Department:		Engineering & Infrastructure Services
Scheduling Consideration:		-


ID	Description	Priority Alignment
5	2025 Triennial California Building Standards Code Adoption – Adopt regulations implementing the 2025 Triennial California Building Standards Code, including any local building standards amendments that are reasonably necessary due to local climatic, geological, topographic, or environmental conditions.	
Lead Department:		Planning & Environmental Services
Scheduling Consideration:		2025 Code is effective January 1, 2026


ID	Description	Priority Alignment
6	Building and Planning Records Digitization – Convert paper records to digital files in order to enhance long-term preservation, improve ease of reference, and reduce physical storage needs. While the City's digitization goals extend to all departments, the current work effort is focused on building and planning records.	
Lead Department:		Planning & Environmental Services
Scheduling Consideration:		-



ID	Description	Priority Alignment
7	Discretionary Zoning Permits and Procedures Regulations – Review and update the City's discretionary zoning permits and procedures regulations in order to better align zoning activities with local needs, as well as to enhance the efficiency and effectiveness of the discretionary review and permitting process.	
Lead Department:		Planning & Environmental Services
Scheduling Consideration:		-



ID	Description	Priority Alignment
8	General Plan Housing Element Implementation – Implement the City's 6 th Cycle General Plan Housing Element in a manner consistent with the goals, policy objectives, and programs identified therein. Most of the Housing Element's 34 programs are "ongoing" or contemplate completion prior to December 31, 2025.	
Lead Department:		Planning & Environmental Services
Scheduling Consideration:		See General Plan Housing Element




ID	Description	Priority Alignment
9	General Plan Update – Conservation and Open Space Elements – Review and update the City’s General Plan Conservation and Open Space elements, which were last updated in 2012 and 2007, respectively. The General Plan is required by state law and is a comprehensive, long-term plan to guide physical development.	
Lead Department:		Planning & Environmental Services
Scheduling Consideration:		-


ID	Description	Priority Alignment
10	General Plan Update – Mobility Element – Review and update the City’s General Plan Mobility Element to comply with the truck routing requirements of California Assembly Bill 98 (Juan Carrillo, Chapter 931, Statutes of 2024). The General Plan is required by state law and is a comprehensive, long-term plan to guide physical development.	
Lead Department:		Planning & Environmental Services
Scheduling Consideration:		No later than January 1, 2028


ID	Description	Priority Alignment
11	General Plan Update – Safety Element – Review and update the City’s General Plan Safety Element, which was last updated in 2014 and is required to be updated due to the recent Housing Element update. The General Plan is required by state law and is a comprehensive, long-term plan to guide physical development.	
Lead Department:		Planning & Environmental Services
Scheduling Consideration:		-


ID	Description	Priority Alignment
12	Group Home and Sober Living Home Regulations – Adopt an ordinance regulating group homes (supportive living environments for persons who are disabled) and sober living homes (alcoholism or drug abuse recovery or treatment facilities). State law does not allow cities to prohibit group homes or sober living homes.	 
Lead Department:		Planning & Environmental Services
Scheduling Consideration:		-


ID	Description	Priority Alignment
13	Objective Design and Development Regulations – Refine the City’s objective design and development regulations for new and redevelopment projects (e.g., architectural and landscape standards). Regulations applicable to housing projects will not conflict with California Senate Bill 9 (Atkins, Chapter 162, Statutes of 2021).	 
Lead Department:		Planning & Environmental Services
Scheduling Consideration:		-


ID	Description	Priority Alignment
14	State Trash Orders Compliance – Take actions necessary to comply with the State Water Resources Control Board’s Statewide Water Quality Control Plans for Trash, which generally require the installation, operation, and maintenance of full capture systems for all storm drains that capture stormwater runoff from priority land uses.	  
Lead Department:		Planning & Environmental Services
Scheduling Consideration:		Regional Water Quality Control Board orders


ID	Description	Priority Alignment
15	Automated License Plate Reader Deployment – Continue to deploy automated license plate readers to expand the automated license plate recognition system contracted for by the City. The system is used by the Orange County Sheriff's Department for official law enforcement purposes only.	
Lead Department:		Public Safety Services
Scheduling Consideration:		-


ID	Description	Priority Alignment
16	Emergency Operations Plan Update – Review and update the City's Emergency Operations Plan with a focus on enhancing alert, warning, and evacuation planning, particularly in the event of wildfires. Updates will also be made to reflect changes in the City's organizational structure and to integrate with external plans.	
Lead Department:		Public Safety Services
Scheduling Consideration:		-


ID	Description	Priority Alignment
17	Fire Risk Reduction Community List – Take the actions required to qualify the City for inclusion on a future Fire Risk Reduction Community List approved by the California State Board of Forestry and Fire Protection. Listed cities meet best practices for local fire planning and receive priority for certain wildfire prevention grants.	
Lead Department:		Public Safety Services
Scheduling Consideration:		Applications are accepted every two years

ID	Description	Priority Alignment
18	Local Hazard Mitigation Plan Update – Review and update the City’s Local Hazard Mitigation Plan in order to further a long-term strategy to lessen the impacts of wildfires, floods and other natural disasters. A Local Hazard Mitigation Plan is also a requirement for the receipt of certain federal disaster assistance funds.	
Lead Department:		Public Safety Services
Scheduling Consideration:		-

ID	Description	Priority Alignment
19	National Opioid Settlement – Identify and implement an eligible opioid remediation use for the revenue received as a result of the City’s participation in the National Opioid Settlement. Eligible uses generally support treatment of Opioid Use Disorder and any co-occurring substance use disorder or mental health conditions.	
Lead Department:		Public Safety Services
Scheduling Consideration:		-

ID	Description	Priority Alignment
20	Potential New Fire Station – Continue to pursue the potential long-term lease of approximately 0.32 acres of the 0.56 acre City Centre Park property for use as a new Orange County Fire Authority fire station. The new fire station would operate in addition to the existing Laguna Woods fire station on Paseo de Valencia.	
Lead Department:		Public Safety Services
Scheduling Consideration:		-

ID	Description	Priority Alignment
21	<p>Public Safety Grant Program – Develop and launch a grant program to financially incentivize (1) early implementation of the California Board of Forestry and Fire Protection’s forthcoming Zone 0 defensible space regulations and (2) registration and integration of security cameras with the Orange County Sheriff’s Department.</p>	
Lead Department:		Public Safety Services
Scheduling Consideration:		-

ID	Description	Priority Alignment
22	<p>Requests for Proposals – Conduct competitive processes to select contract providers for the following services:</p> <p><u>Fiscal Year 2025-26</u></p> <p><i>Engineering & Infrastructure Services</i></p> <ul style="list-style-type: none"> • Street, Right-of-Way, and Infrastructure Maintenance Services – for services beginning July 1, 2026 • Street Sweeping Services – for services beginning July 1, 2026 • Traffic Engineering Services – for services beginning July 1, 2026 • Tree Pruning and Removal Services – for services beginning April 1, 2026 <p><i>Planning & Environmental Services</i></p> <ul style="list-style-type: none"> • Building Plan Review and Certified Access Specialist (“CASp”) Services – for services beginning January 1, 2026 • Hazardous Waste Handling Services – for services beginning July 1, 2026 <p><u>Fiscal Year 2026-27</u></p> <p><i>Administrative Services</i></p>	

	<ul style="list-style-type: none"> • Annual Audit Services – for services beginning April 1, 2027 (Fiscal Year 2026-27 annual audit) <p><i>City Manager's Office</i></p> <ul style="list-style-type: none"> • Senior Mobility Program Transportation Services – for services beginning July 1, 2027 <p><i>Engineering & Infrastructure Services</i></p> <ul style="list-style-type: none"> • Tree Pruning and Removal Services – for services beginning April 1, 2027 	
Lead Department:	See "Description" above	
Scheduling Consideration:	See "Description" above	

FUTURE OUTLOOK FOR SIGNIFICANT WORK PLAN ITEMS

Permitting Process for Hydrogen-Fueling Stations – California Senate Bill 1418 (Archuleta, Chapter 607, Statutes of 2024) requires all cities and counties with populations less than 250,000 to create an expedited, streamlined permitting process for hydrogen-fueling stations no later than September 30, 2028. Staff recommends preparing and adopting the required ordinance and checklist as part of the Fiscal Years 2027-29 Budget & Work Plan.

Speed Limits for Public Streets – Speed limits for public streets (El Toro Road, Moulton Parkway, Ridge Route Drive, and Santa Maria Avenue) were most recently adopted on November 20, 2024. Staff recommends preparing and presenting the next engineering and traffic survey to review and potentially recommend amendments of speed limits no later than December 31, 2031 (the Fiscal Years 2031-33 Budget & Work Plan).

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8.0. CITY CAPITAL PROJECTS

This chapter describes major capital improvement projects that are included in this budget, as well as projects that are currently unfunded, but may be considered in the future.

CAPITAL IMPROVEMENT PROGRAM

The City Council adopts an 11-year Capital Improvement Program (“CIP”) on an annual basis in order to assist with the long-term development of funding for major capital improvement projects. The City is required to adopt an at least seven-year CIP in order to receive funding from Orange County’s Measure M2 (OC Go) half-cent sales tax, which voters approved in 2006 to fund transportation projects and activities. While the first two years of the CIP are included in this budget and work plan, the City Council retains the ability to modify the CIP at its discretion and no funding commitment is created by the inclusion of unfunded projects or projects planned for future years.

The City considers a “major capital improvement project” to be any project that meets the definition of a “public project” in California Public Contract Code Section 22002, including “construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work” of facilities owned, leased, or operated by the City, as well as any non-minor “painting or repainting.” Maintenance is not considered a public project. A “major capital improvement project” also includes pavement management work included in the City’s 10-year Pavement Management Plan, work that is required to be included in the CIP for Measure M2 (OC Go) eligibility, and any other project so-designated by the City Council.

Major capital improvement projects are categorized as either funded, partially funded, or unfunded. Partial funding of projects is not unusual, as full funding may be developed over the course of several fiscal years, as grants and other federal, state, and county funds are obtained in order to reduce impacts to the General Fund. In other cases, funding from the General Fund may be set aside for projects over multiple fiscal years in the interest of fiscal prudence. The preparation of design documents and construction drawings may also precede the allocation of construction funding.

The term of this CIP is fiscal years 2025-26 through 2035-36.

CAPITAL PROJECTS APPROPRIATIONS SUMMARY – BUDGETED

The appropriations summarized below are included in the Fiscal Years 2025-27 Budget & Work Plan. For additional information on specific projects, please refer to the worksheets beginning on page 8.0-9.

Fiscal Year 2025-26

- *General Fund/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 Drive 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)

FUND TOTAL: \$1,860,000
 - *Road Maintenance & Rehabilitation Program Fund*
 - Circulation Improvement Project – Fiscal Year 2025-26 (\$169,042)
 - Pavement Management Plan Project (Eastbound Santa Maria Avenue between Santa Vittoria Drive and Moulton Parkway) (\$346,782)

FUND TOTAL: \$515,824
 - *Community Development Block Grant (CDBG) Fund*
 - Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 9 (\$500,000)

FUND TOTAL: \$500,000
- GRAND TOTAL – FISCAL YEAR 2025-26: \$2,875,824
- 64.68% General Fund, 35.32% Special Revenue Funds

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 Administrative Policy 2.9:

- *General Fund/Capital Projects Fund*
 - Circulation Improvement Project – Fiscal Year 2024-25

- 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
- *Federal Grants Fund*
 - Circulation Improvement Project – Fiscal Year 2024-25
 - Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)
- *Road Maintenance & Rehabilitation Program Fund*
 - Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)
- *State of California Grants Fund*
 - Woods End Wilderness Preserve Trail Drainage and Improvement Project

Fiscal Year 2026-27

- *General Fund/Capital Projects Fund*
 - Transit Shelter and Street Furniture Project (\$350,000)

FUND TOTAL: \$350,000
 - *Road Maintenance & Rehabilitation Program Fund*
 - Circulation Improvement Project – Fiscal Year 2026-27 (\$135,209)
 - Pavement Management Plan Project (Northbound Moulton Parkway between City Limits and Calle Cortez) (\$393,997)

FUND TOTAL: \$529,206
 - *Community Development Block Grant (CDBG) Fund*
 - Pedestrian Accessibility Improvement Project: Phase 10 (\$500,000)

FUND TOTAL: \$500,000
- GRAND TOTAL – FISCAL YEAR 2026-27: \$1,379,206

25.38% General Fund, 74.62% Special Revenue Funds

Unspent appropriations approved prior to July 1, 2026 are expected to be carried over to Fiscal Year 2026-27 for projects that are not yet complete, pursuant to Section 2.9.04(10) of Administrative Policy 2.9.

CAPITAL PROJECTS APPROPRIATIONS SUMMARY – PLANNED

The appropriations summarized below are planned for inclusion in future budgets and work plans. The City Council retains the ability to modify the CIP at its discretion and no funding commitment is created by planning for these projects. For additional information on specific projects, please refer to the worksheets beginning on page 8.0-47.

Fiscal Year 2027-28

- *Road Maintenance & Rehabilitation Program Fund*
 - Circulation Improvement Project – Fiscal Year 2027-28 (\$236,873)
 - Pavement Management Plan Project (Westbound El Toro Road between Moulton Parkway and Calle Sonora) (\$333,408)
- FUND TOTAL: \$570,281
- *Community Development Block Grant (CDBG) Fund*
 - Pedestrian Accessibility Improvement Project: Phase 11 (\$500,000)
- FUND TOTAL: \$500,000
- GRAND TOTAL – FISCAL YEAR 2027-28: \$1,070,281

Fiscal Year 2028-29

- *Road Maintenance & Rehabilitation Program Fund*
 - Circulation Improvement Project – Fiscal Year 2028-29 (\$135,235)
 - Pavement Management Plan Project (Northbound Moulton Parkway between Via Campo Verde and Gate 12) (\$331,000)
- FUND TOTAL: \$466,235
- *Community Development Block Grant (CDBG) Fund*
 - Pedestrian Accessibility Improvement Project: Phase 12 (\$500,000)
- FUND TOTAL: \$500,000
- GRAND TOTAL – FISCAL YEAR 2028-29: \$966,235

Fiscal Year 2029-30

- *Road Maintenance & Rehabilitation Program Fund*
 - Pavement Management Plan Project (Southbound Moulton Parkway between Gate 16 and Via Campo Verde) (\$325,000)FUND TOTAL: \$325,000
 - *Community Development Block Grant (CDBG) Fund*
 - Pedestrian Accessibility Improvement Project: Phase 13 (\$500,000)FUND TOTAL: \$500,000
- GRAND TOTAL – FISCAL YEAR 2029-30: \$825,000

Fiscal Year 2030-31

- *Road Maintenance & Rehabilitation Program Fund*
 - Pavement Management Plan Project (Westbound Santa Maria Avenue between Moulton Parkway and Terminus) (\$350,000)FUND TOTAL: \$350,000
 - *Community Development Block Grant (CDBG) Fund*
 - Pedestrian Accessibility Improvement Project: Phase 14 (\$500,000)FUND TOTAL: \$500,000
- GRAND TOTAL – FISCAL YEAR 2030-31: \$850,000

Fiscal Year 2031-32

- *Road Maintenance & Rehabilitation Program Fund*
 - Pavement Management Plan Project (Eastbound El Toro Road between City Limits and Aliso Creek Road, and Avenida Sevilla and Paseo De Valencia) (\$276,000)FUND TOTAL: \$276,000
 - *Community Development Block Grant (CDBG) Fund*
 - Pedestrian Accessibility Improvement Project: Phase 15 (\$500,000)FUND TOTAL: \$500,000
- GRAND TOTAL – FISCAL YEAR 2031-32: \$776,000

Fiscal Year 2032-33

- *Road Maintenance & Rehabilitation Program Fund*

- Pavement Management Plan Project (Westbound El Toro Road between Paseo De Valencia and Avenida Sevilla, and Tanager Lane and Calle Corta) (\$343,000)

FUND TOTAL: \$343,000

- *Community Development Block Grant (CDBG) Fund*
 - Pedestrian Accessibility Improvement Project: Phase 16 (\$500,000)

FUND TOTAL: \$500,000

GRAND TOTAL – FISCAL YEAR 2032-33: \$843,000

Fiscal Year 2033-34

- *Road Maintenance & Rehabilitation Program Fund*
 - Pavement Management Plan Project (Southbound Moulton Parkway between Santa Maria Avenue and Gate 16, and Via Iglesia and Calle Aragon) (\$336,000)

FUND TOTAL: \$336,000

- *Community Development Block Grant (CDBG) Fund*
 - Pedestrian Accessibility Improvement Project: Phase 17 (\$500,000)

FUND TOTAL: \$500,000

GRAND TOTAL – FISCAL YEAR 2033-34: \$836,000

Fiscal Year 2034-35

- *Road Maintenance & Rehabilitation Program Fund*
 - Pavement Management Plan Project (Placeholder for project per forthcoming Fiscal Years 2026-36 Pavement Management Plan)

FUND TOTAL: \$TBD

- *Community Development Block Grant (CDBG) Fund*
 - Pedestrian Accessibility Improvement Project: Phase 18 (\$500,000)

FUND TOTAL: \$500,000

GRAND TOTAL – FISCAL YEAR 2034-35: \$TBD

Fiscal Year 2035-36

- *Road Maintenance & Rehabilitation Program Fund*
 - Pavement Management Plan Project (Placeholder for project per

forthcoming Fiscal Years 2026-36 Pavement Management Plan)

FUND TOTAL: \$TBD

- *Community Development Block Grant (CDBG) Fund*
 - Pedestrian Accessibility Improvement Project: Phase 19 (\$500,000)

FUND TOTAL: \$500,000

GRAND TOTAL – FISCAL YEAR 2035-36: \$TBD

FUTURE OUTLOOK FOR CAPITAL IMPROVEMENT PROJECTS

Active Transportation Plan

Developing an Active Transportation Plan is included as a significant work plan item in this budget and work plan. Once adopted, it is anticipated that additional projects will be identified for inclusion in this CIP.

Closed-Circuit Television (CCTV) Cameras at Signalized Intersections

Members of the City Council have expressed interest in installing CCTV cameras at signalized intersections to allow the City's traffic engineers to monitor and observe traffic flow in real time. The CCTV cameras would not serve an enforcement purpose (i.e., they would not be red light cameras or speed cameras). Staff agrees that the installation of CCTV cameras would improve the City's traffic operations capabilities and anticipates identifying opportunities for installation as part of future CIPs. *(Note: Staff consulted with the California State Controller's Office and was informed that the installation of CCTV cameras cannot be funded using Fuel Tax monies. As such, it is anticipated that General Fund appropriations would be required.)*

Local Hazard Mitigation Plan

Updating the City's Local Hazard Mitigation Plan is included as a significant work plan item in this budget and work plan. As a result of that update and the implementation of General Plan Housing Element Program H-3.2.3, it is anticipated that additional projects will be identified for inclusion in this CIP.

Pavement Management Plan

The City's 10-year Pavement Management Plan will undergo its next biennial update in Fiscal Year 2025-26 for a term spanning fiscal years 2026-27 through 2035-36. As a result of that update, it is anticipated that additional pavement

management plan projects will be identified for inclusion in this CIP.

Statewide Water Quality Control Plans for Trash

The City is in the process of refining its strategy for complying with the State Water Resources Control Board's Statewide Water Quality Control Plans for Trash. As a result of that refinement, it is anticipated that additional projects will be identified for inclusion in this CIP.

Woods End Wilderness Preserve Detention Basin

During the design of the Woods End Wilderness Preserve Trail Drainage and Improvement Project, returning the detention basin located in Woods End Wilderness Preserve to a more natural condition was identified as a potential project to be added to this CIP in the future. To assist with the scoping of such a project, an engineering study to evaluate the hydrologic function and need of the detention basin should be completed.

Unfunded and/or Unscheduled Projects

The following projects are presently unfunded and unscheduled, but may be undertaken in the event funds are appropriated, grant funding is obtained, or funding otherwise becomes available:

- Bus Stop Relocation Project – Eastbound El Toro Road past Moulton Parkway
- City Hall Complex Emergency Backup Generator Project
- City Hall Refurbishment and Safety Project – Future Phases
- El Toro Road Green Street and Flood Relief Project
- Ridge Route Drive Utility Undergrounding Project
- Streetscape Enhancement Project – Moulton Parkway
- Streetscape Enhancement Project – Santa Maria Avenue

For additional information on presently unfunded and unscheduled projects, please refer to the worksheets beginning on page 8.0-47.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEETS

CARRYOVER PROJECTS TO FISCAL YEAR 2025-26

QUICK REFERENCE	
Project Title	Page Number
Circulation Improvement Project – Fiscal Year 2024-25	8.0-11
City Hall Complex Parking Lot Improvement Project	8.0-13
City Centre Park Enhancement Project	8.0-14
City Hall Refurbishment and Safety Project: Phase 4	8.0-16
City Hall Refurbishment and Safety Project: Phase 5	8.0-18
Paseo de Valencia - Moulton Parkway Confluence Bypass Corridor Project	8.0-19
Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)	8.0-22
Woods End Wilderness Preserve Trail Drainage and Improvement Project	8.0-24

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CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Circulation Improvement Project – Fiscal Year 2024-25

Funding Status: Funded (2024-25)

Priority

Alignment:



Healthy and safe



High in quality of life

Project Description

This project involves the addition of a safety light over a pedestrian crosswalk, the installation of new accessible pedestrian signals, the replacement of illuminated street name signs, and other traffic-related improvements.

Planned Safety Light Additions

- (1) Moulton Parkway/Via Campo Verde

Planned Accessible Pedestrian Signal Installations

- El Toro Road/Avenida Sevilla

Other Planned Improvements

- Pedestrian crosswalk button relocation – southeast corner of El Toro Road/Avenida Sevilla (east-west crosswalk)
- Traffic signal modification – southbound Moulton Parkway-facing side of Moulton Parkway/Via Iglesia
- New flashing yellow beacon and sign – southbound Moulton Parkway approaching Moulton Parkway/Via Iglesia
- Traffic signal backplate and visor replacements – El Toro Road/Avenida Sevilla, Moulton Parkway/Via Campo Verde, and Moulton Parkway/Via Iglesia

Purpose

This project is intended to improve the ease and safety of pedestrian and vehicular travel by increasing intersection and crosswalk visibility, as well as enhancing crosswalk operation.

Replacing traffic signal backplates and visors is also intended to serve a maintenance function. The new traffic signal backplates will include a retroreflective border strip around the outside edge of the front surface.

Though not explicitly called for in the General Plan Housing Element, this project supports Goal H-3 (*Administer housing and community development programs and activities in a manner to affirmatively further fair housing for all persons*) and Policy Objective H-3.1 (*Enhance access to housing*).

[Housing Element H-3.1.1 Analysis –
Circulation Improvement Project – Fiscal Year 2024-25]

Improvements	U.S. Census Tract(s)	Notes
Safety light addition at Moulton Parkway/Via Campo Verde	60590626.41	Adjacent to Census Tract 60590626.48 (low resource designation 3 on 2025 TCAC/ HCD Opportunity Map)
Accessible pedestrian signal at El Toro Road/Avenida Sevilla	60590626.22 and 60590626.46	Census Tract 60590626.22 has a low resource designation 3, and Census Tract 60590626.46 has a low resource designation 2, on 2025 TCAC/ HCD Opportunity Map

Cost

The one-time cost of designing and constructing this project is estimated at \$193,181.15 (as of January 2025; subject to the completion of construction).

Funding

\$161,577.15 in American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds) funds and \$31,604 in General Fund monies will be used to fund this project.

- Fiscal Year 2024-24: Federal Grants Fund (\$161,577.15)
 - Fiscal Year 2024-25: General Fund/Capital Projects Fund (\$31,604)
- TOTAL: \$193,181.15

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

City Hall Complex Parking Lot Improvement Project

Funding Status: Partially Funded (2023-24, 2025-26)

Priority

Alignment:



Healthy and safe

Project Description

This project involves repaving the asphalt parking lot and driveways at the City Hall Complex (including adjusting grades and restriping); replacing cracked and lifted concrete curbs and gutters; improving overhead lighting; installing an additional dual-port, Level 2 electric vehicle charging station; laying conduit to accommodate potential future surveillance cameras and a step-up transformer to provide sufficient power for Level 3 electric vehicle charging stations; planting additional trees; and, refreshing landscaping.

Purpose

This project is intended to address maintenance needs and ensure that City Hall remains accessible, functional, safe, and secure. The work will safeguard and enhance the City’s only public building and seat of government.

Cost

The one-time cost of designing this project is estimated at \$91,804. The one-time cost of constructing this project is not yet known. A construction budget will be considered after design documents are completed.

Funding

\$41,804 in American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds) funds and \$50,000 in General Fund monies will be used to fund this project.

- Fiscal Year 2023-24: Federal Grants Fund (\$41,804)
 - Fiscal Year 2025-26: General Fund/Capital Projects Fund (\$50,000)
- TOTAL: \$91,804

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

City Centre Park Enhancement Project

Funding Status: Partially Funded (2024-25)

Priority

Alignment:



Healthy and safe



Environmentally conscious

Project Description

This project involves redeveloping City Centre Park within a smaller footprint that allows for the co-location of a potential future fire station and adding shade from tree canopies, landscaping including manicured planter beds and educational signage for a botanic garden-type look, seating areas, and public art. Notable aspects of this project include the following:

- This project includes the City's first public art installation. The City will collaborate with one or more local artists to create an installation that highlights the area's Native American and agricultural history.
- This project includes the addition of habitat to support the breeding and migration of Monarch butterflies (generally, a variety of milkweed and nectar plants with staggered flowering or blooming times) and related educational signage.

Purpose

California Senate Bill 475 (Min, Chapter 287, Statutes of 2023) authorizes the City to use a portion of City Centre Park as a fire station and for public safety purposes, subject to the reinvestment of \$212,000 in capital improvements in the remaining City Centre Park. This project is intended to construct the capital improvements required by California Senate Bill 475 and enhance the recreational utility of City Centre Park.

Cost

The one-time cost of designing this project is estimated at \$125,000. The one-time cost of constructing this project is not yet known. A construction budget will be considered after design documents are completed.

Funding

General Fund monies will be used to fund this project (\$125,000).

It is anticipated that the Orange County Fire Authority will reimburse the City for costs associated with this project, subject to negotiation of the same in a lease agreement for use of a portion of City Centre Park as a fire station.

DRAFT

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

City Hall Refurbishment and Safety Project: Phase 4

Funding Status: Funded (2023-24, 2024-25)

Priority

Alignment:



Healthy and safe



Professionally and efficiently served

Project Description

This project involves refurbishments and safety improvements at City Hall.

Phase 4: Includes the replacement of windows, doors, balcony railing, and carpeting; construction of new ceilings, walls, windows, and doors; lighting improvement; heating, ventilation, and air conditioning improvement; and, other work related to accessibility, functionality, safety, and security.

Phase 4 (Elevator): Includes the modernization of the elevator machine room equipment, hall and car signals fixtures, hall and car door equipment, cab interior, and related control systems such as electrical and fire life safety.

Purpose

This project is intended to address maintenance needs and ensure that City Hall remains accessible, functional, safe, and secure. The work will safeguard and enhance the City's only public building and seat of government.

Cost

Phase 4: The one-time cost of designing and constructing this project is estimated at \$600,000 (as of October 2024; subject to the completion of construction).

Phase 4 (Elevator): The one-time cost of designing and constructing this project is estimated at \$322,482 (as of February 2025; subject to the completion of construction).

Funding

General Fund monies will be used to fund this project (\$922,482).

- Fiscal Year 2023-24: General Fund/Capital Projects Fund (\$250,000)

- Fiscal Year 2024-25: General Fund/Capital Projects Fund (\$350,000)
 - Fiscal Year 2024-25: General Fund/Capital Projects Fund (\$322,482)
- TOTAL: \$922,482

DRAFT

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

City Hall Refurbishment and Safety Project: Phase 5

Funding Status: Partially Funded (2023-24, 2025-26)

Priority

Alignment:



Healthy and safe



Professionally and efficiently served

Project Description

This project involves refurbishments and safety improvements at City Hall. The scope of work includes the following:

- Remodel of the first-floor lobby, counter, and office areas
- Improvement of heating, ventilation, and air conditioning systems
- Other work related to accessibility, functionality, safety, and security

Purpose

This project is intended to address maintenance needs and ensure that City Hall remains accessible, functional, safe, and secure. The work will safeguard and enhance the City's only public building and seat of government.

Cost

The one-time cost of designing this project is estimated at \$85,000. The one-time cost of constructing this project (including temporary relocation of City Hall functions during construction) is not yet known; however, \$1,600,000 has been appropriated as a budgetary placeholder. A final construction budget will be considered after design documents are completed.

Funding

General Fund monies will be used to fund this project (\$1,685,000).

- Fiscal Year 2023-24: General Fund/Capital Projects Fund (\$85,000)
 - Fiscal Year 2025-26: General Fund/Capital Projects Fund (\$1,600,000)
- TOTAL: \$1,685,000

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Paseo de Valencia - Moulton Parkway Confluence Bypass Corridor Project

Funding Status: Funded (2024-25)

Priority

Alignment:



Healthy and safe



High in quality of life

Project Description

This project is a joint project with the City of Laguna Hills. While the City of Laguna Hills serves as the lead agency, the City’s participation requires that the project be added to the Capital Improvement Program and the required 20% cost-share be appropriated.

Improvements within Laguna Woods include the following:

- *Fiber communication upgrades* – installation of fiber optic communications cables and peripheral communications equipment along the project corridor spanning the five signalized intersections listed below and at City Hall. This is anticipated to require a combination of boring and trenching within public street and sidewalk areas.
 - El Toro Road/Avenida Sevilla
 - El Toro Road/Church Intersection
 - El Toro Road/Moulton Parkway
 - Moulton Parkway/Laguna Woods Village Gates 12 & 16
 - Moulton Parkway/Santa Maria Avenue
- *Traffic signal equipment upgrades* – signal controller/cabinet modifications at the five signalized intersections listed above.

Purpose

Benefits of this project include:

- *Enhanced traffic management* – Fiber optic cables have a higher bandwidth than copper wires, which means they can carry more data at the same time. This is important for traffic signal communications, as

it allows for the transmission of high-resolution video images and real-time traffic data for proactive traffic management.

- *Improved traffic flow* – Fiber optic communication is more reliable than copper cable communication, and modern controllers have more features and faster processing speed than the controllers currently used by the City. This will allow for more immediate real-time data transfer between traffic signals and the City's traffic management system, enabling dynamic traffic signal timing adjustments and leading to smoother traffic flow and reduced congestion.
- *Improved safety* – Fiber optic communications and modern controllers can help improve safety by supporting advanced traffic management features that might be deployed in the future, such as adaptive/responsive traffic signal timing and vehicle-to-infrastructure ("V2I") communications. Advanced traffic management can help to reduce the risk of accidents.
- *Scalability* – Fiber optic networks and modern controllers are highly scalable, accommodating future growth and changes in traffic patterns.
- *Support for emerging technologies* – The improvements will pave the way for the integration of emerging technologies like connected and automated vehicles, which require robust traffic signal infrastructure.
- *Cost savings* – The improvements will result in cost savings as some of the traffic signal equipment improvements are necessary in the short term even if grant funding had not been obtained (in that case, the City would be responsible for all costs, as opposed to 20% of costs). Long-term operational savings are also anticipated due to reduced maintenance needs and improved traffic management.

Cost

The one-time cost of designing and constructing the Laguna Woods portion of this project is estimated at \$549,727 (as of October 2023; subject to the completion of design documents, construction drawings, and competitive bidding). The City will be responsible for 20% of costs (\$109,946).

Funding

General Fund monies will be used to fund the City's portion of project costs

(\$109,946). Grant funding from a 2024 Orange County Transportation Authority Regional Traffic Signal Synchronization Program (Project P) award will fund the balance of this project. The City of Laguna Hills, as the lead agency for this project, will account for and appropriate the grant award.

- Fiscal Year 2024-25: General Fund/Capital Projects Fund (\$109,946) – *satisfies the 20% match required by the 2024 Orange County Transportation Authority Regional Traffic Signal Synchronization Program (Project P) award*
TOTAL: \$109,946

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CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)

Funding Status: Funded (2024-25)

Priority

Alignment:



Healthy and safe



High in quality of life

Estimated Useful Life: 15 years from completion date

Project Description

This project involves the rehabilitation of deteriorated pavement along the specified street section(s), including asphalt concrete pavement cold milling and repaving. The work may also include the adjustment of utility covers and valves to grade; re-establishment of survey monuments, painted striping, and pavement markings; relocation of vehicle stop lines back from crosswalks; reconstruction of curbs, gutters, and sidewalks; installation of green-colored pavement in bikeways; and, replacement of traffic signal backplates, visors, and illuminated street name signs.

Planned Illuminated Street Name Sign Replacements

- El Toro Road/Aliso Creek Road
- El Toro Road/Calle Corta

Purpose

This project is part of the City's 10-year Pavement Management Plan to extend the useful life and improve the quality of pavement on street sections rated at a Pavement Condition Index ("PCI") below 80. Ongoing pavement management helps to minimize the prolonged and more impactful work that typically accompanies projects involving significantly degraded pavement. As of October 2023, the specified street section had a PCI of 76.

Relocating vehicle stop lines back from pedestrian crosswalks is intended to promote expanded clearance zones for pedestrians.

Reconstructing curbs, gutters, sidewalks and other concrete road elements is intended to serve a maintenance function.

Installing green-colored pavement in bicycle lanes is intended to further consistency with Chapter 9C of the 2014 California Manual of Uniform Traffic Control Devices, which calls for the consideration of the use of green-colored pavement in bikeways where appropriate.

Replacing traffic signal backplates and visors is intended to serve a maintenance function. The new traffic signal backplates will include a retroreflective border strip around the outside edge of the front surface.

Replacing illuminated street names signs is intended to serve a maintenance function and improve wayfinding.

Cost

The one-time cost of designing and constructing this project is estimated at \$264,000 (as of March 2024; subject to the completion of design documents, construction drawings, and competitive bidding).

Funding

\$64,000 in Road Maintenance & Rehabilitation Program Fund monies, \$160,942.65 in American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds) funds, and \$200,000 in Coronavirus Response and Relief Supplemental Appropriations Act of 2021 – Non-STIP Program funds ("CRRSAA") will be used to fund this project (\$264,000).

- Fiscal Year 2024-25: Road Maintenance & Rehabilitation Program Fund (\$64,000)
 - Fiscal Year 2024-25: Federal Grants Fund (\$160,942.65)
 - Fiscal Year 2024-25: State of California Grants Fund (\$200,000)
- TOTAL: \$424,942.65

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Woods End Wilderness Preserve Trail Drainage and Improvement Project

Funding Status: Funded (2022-23)

Priority

Alignment:



Healthy and safe



High in quality of life

Project Description

This project involves the construction and refurbishment of drainage and entry facilities at Woods End Wilderness Preserve, as well as work related to accessibility, safety, and security.

Purpose

This project is intended to improve drainage and manage stormwater runoff from the Woods End Wilderness Preserve trail. The work will also enhance the safety, visibility, and condition of City-maintained park areas.

Cost

The one-time cost of constructing this project is estimated at \$272,560 (as of June 2022; subject to the completion of design documents, construction drawings, and competitive bidding).

Funding

\$47,012 in General Fund monies, \$188,048 in Proposition 68 (Per Capita) funds, and \$37,500 in American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds) funds will be used to fund this project.

- Fiscal Year 2022-23: General Fund/Capital Projects Fund (\$47,012) – *satisfies the 20% match required by Proposition 68 (Per Capita Program)*
 - Fiscal Year 2022-23: State of California Grants Fund (\$188,048)
 - Fiscal Year 2022-23: Federal Grants Fund (\$37,500)
- TOTAL: \$272,560

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEETS

NEW PROJECTS FOR FISCAL YEAR 2025-26

QUICK REFERENCE	
Project Title	Page Number
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 9	8.0-27
Circulation Improvement Project – Fiscal Year 2025-26	8.0-30
Pavement Management Plan Project (Eastbound Santa Maria Avenue between Santa Vittoria Drive and Moulton Parkway)	8.0-32
Public Works Warehouse Project	8.0-34
Transit Shelter and Street Furniture Project	8.0-35

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CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 9

Funding Status: Contingent on the receipt of external funding (2025-26)

Priority

Alignment:



Healthy and safe



High in quality of life

Project Description

About the Pedestrian Accessibility Improvement Project

This project involves the improvement of pedestrian paths-of-travel, including elimination of gaps, lifts, and other uneven sidewalk surfaces; reconstruction of curb ramps; reconstruction of driveway crossings; and/or, replacement of detectable warnings. The work may also include the modification of right-of-way to increase navigable area and clearances.

Improvements are prioritized using factors including the following, which are identified in General Plan Housing Element Program H-3.1.1:

- The California Office of Environmental Health Hazard Assessment's California Communities Environmental Health Screening Tool ("CalEnviroScreen") scores for individual census tracts, with an emphasis on undertaking improvements in and around Census Tract 626.47 due to its comparatively higher CalEnviroScreen score, as feasible and economical; and
- Education domain scores from the California Tax Credit Allocation Committee ("TCAC")/HCD Opportunity Map, with an emphasis on undertaking improvements in and around Census Tract 626.22 due to its comparatively lower scores, as feasible and economical.

About Phase 9 – Primary Project

Phase 9 involves the reconstruction of the following driveway crossings:

- El Toro Road adjacent to the Lutheran Church of the Cross
- Santa Maria Avenue adjacent to Polly's Pies Restaurant & Bakery

[Housing Element H-3.1.1 Analysis – Phase 9]

Improvements	U.S. Census Tract(s)	Notes
Driveway crossing on El Toro Road	60590 <u>626.22</u>	Target Census Tract – TCAC/HCD Opportunity Map
Driveway crossing on Santa Maria Avenue	60590 <u>626.21</u>	Adjacent to census tracts 60590 <u>626.48</u> (low resource designation 3 on 2025 TCAC/HCD Opportunity Map) and 60590 <u>626.22</u> (Target Census Tract – TCAC/HCD Opportunity Map)

About Phase 9 – Waitlist/Expanded Scope Project

If additional funding is available, Phase 9 will be expanded to include the installation of accessible pedestrian signals at the following intersections:

- El Toro Road/Calle Sonora
- El Toro Road/Home Depot & Town Centre
- El Toro Road/Moulton Parkway
- Moulton Parkway/Laguna Woods Village Gates 12 & 16
- Moulton Parkway/Via Campo Verde
- Santa Maria Avenue/Moulton Parkway

[Housing Element H-3.1.1 Analysis – Phase 9 – Waitlist/Expanded Scope]

Improvements	U.S. Census Tract(s)	Notes
Accessible pedestrian signal at El Toro Road/Calle Sonora	60590 <u>626.41</u> and 60590 <u>626.48</u>	Census Tract 60590 <u>626.48</u> has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map
Accessible pedestrian signal at El Toro Road/Home Depot & Town Centre	60590 <u>626.41</u> and 60590 <u>626.48</u>	Census Tract 60590 <u>626.48</u> has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map
Accessible pedestrian signal at El Toro Road/Moulton Parkway	60590 <u>626.41</u> and 60590 <u>626.48</u>	Census Tract 60590 <u>626.48</u> has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map
Accessible pedestrian signal at Moulton Parkway/Laguna Woods	60590 <u>626.48</u>	Census Tract 60590 <u>626.48</u> has a low resource designation 3 on 2025 TCAC/ HCD Opportunity

Village Gates 12 & 16		Map
Accessible pedestrian signal at Moulton Parkway/Via Campo Verde	60590626.41	Adjacent to Census Tract 60590626.48 (low resource designation 3 on 2025 TCAC/ HCD Opportunity Map)
Accessible pedestrian signal at Santa Maria Avenue/Moulton Parkway	60590626.21 and 60590626.48	Census Tract 60590626.46 has a low resource designation 2 on 2025 TCAC/ HCD Opportunity Map

Purpose

This project is intended to improve the ease and safety of pedestrian travel, while also promoting compliance with the federal Americans with Disabilities Act of 1990, Architectural Barriers Act of 1968, and Rehabilitation Act of 1973.

The improvements are also called for in the General Plan Housing Element as part of Goal H-3 (*Administer housing and community development programs and activities in a manner to affirmatively further fair housing for all persons*) and Policy Objective H-3.1 (*Enhance access to housing*).

Cost

Phase 9 – Primary Project

The one-time cost of designing and constructing this project is estimated at \$250,000 (as of December 2024; subject to the completion of design documents, construction drawings, and competitive bidding).

Phase 9 – Waitlist/Expanded Scope Project

The one-time cost of designing and constructing this project is estimated at \$250,000 (as of December 2024; subject to the completion of design documents, construction drawings, and competitive bidding).

Funding

The City anticipates using Community Development Block Grant (“CDBG”) monies to fund this project (\$250,000-\$500,000). The maximum CDBG award has been appropriated (\$500,000); however, if the City does not receive an award or is awarded an amount less than the maximum, the City Manager will reduce appropriations accordingly, pursuant to the authority set forth in Section 2.9.05 of Administrative Policy 2.9. No direct costs will be incurred until the effective date of a funding award.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Circulation Improvement Project – Fiscal Year 2025-26

Funding Status: Funded (2025-26)

Priority

Alignment:



Healthy and safe



High in quality of life

Project Description

This project involves the addition of safety lights over pedestrian crosswalks and the replacement of various traffic signal components (backplates, visors, and illuminated street name signs).

Planned Safety Light Additions

- (1) El Toro Road/Lutheran Church & Catholic Church
- (1) El Toro Road/Avenida Sevilla

Planned Traffic Signal Backplate and Visor Replacements

- El Toro Road/Lutheran Church & Catholic Church

Planned Illuminated Street Name Sign Replacements

- El Toro Road/Lutheran Church & Catholic Church

Purpose

This project is intended to improve the ease and safety of pedestrian and vehicular travel by increasing intersection and crosswalk visibility.

Replacing traffic signal backplates, visors, and illuminated street names signs is also intended to serve a maintenance function. The new traffic signal backplates will include a retroreflective border strip around the outside edge of the front surface. The new illuminated street name signs will include the City's logo consistent with previous City Council direction.

Though not explicitly called for in the General Plan Housing Element, this project supports Goal H-3 (*Administer housing and community development programs and activities in a manner to affirmatively further fair housing for all persons*) and Policy Objective H-3.1 (*Enhance access to housing*).

[Housing Element H-3.1.1 Analysis –
Circulation Improvement Project – Fiscal Year 2025-26]

Improvements	U.S. Census Tract(s)	Notes
Safety light addition and illuminated street name sign replacements at El Toro Road/Lutheran Church & Catholic Church	60590626.22 and 60590626.46	Census Tract 60590626.22 has a low resource designation 3, and Census Tract 60590626.46 has a low resource designation 2, on 2025 TCAC/ HCD Opportunity Map
Safety light addition at El Toro Road/Avenida Sevilla	60590626.22 and 60590626.46	Census Tract 60590626.22 has a low resource designation 3, and Census Tract 60590626.46 has a low resource designation 2, on 2025 TCAC/ HCD Opportunity Map

Cost

The one-time cost of designing and constructing this project is estimated at \$169,042 (as of April 2025; subject to the completion of design documents, construction drawings, and competitive bidding).

Funding

Road Maintenance & Rehabilitation Program Fund monies will be used to fund this project (\$169,042).

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Pavement Management Plan Project (Eastbound Santa Maria Avenue between Santa Vittoria Drive and Moulton Parkway)

Funding Status: Funded (2025-26)

Priority

Alignment:



Healthy and safe



High in quality of life

Estimated Useful Life: 15 years from completion date

Project Description

This project involves the rehabilitation of deteriorated pavement along the specified street section(s), including asphalt concrete pavement cold milling and repaving. The work may also include the adjustment of utility covers and valves to grade; re-establishment of survey monuments, painted striping, and pavement markings; relocation of vehicle stop lines back from crosswalks; reconstruction of curbs, gutters, and sidewalks; installation of green-colored pavement in bikeways; and, replacement of traffic signal backplates, visors, and illuminated street name signs.

Planned Sidewalk Reconstruction

- Santa Maria Avenue

Planned Traffic Signal Backplate and Visor Replacements

- El Toro Road/Moulton Parkway
- Moulton Parkway/Santa Maria Avenue

Planned Illuminated Street Sign Replacements

- El Toro Road/Moulton Parkway
- Moulton Parkway/Santa Maria Avenue

Purpose

This project is part of the City's 10-year Pavement Management Plan to extend the useful life and improve the quality of pavement on street sections rated at a Pavement Condition Index ("PCI") below 80. Ongoing pavement management helps to minimize the prolonged and more impactful work that typically accompanies projects involving significantly degraded pavement. As of October 2023, the specified street section had a blended PCI of 81.6 for

all segments; the lowest segment PCI was 77.

Relocating vehicle stop lines back from pedestrian crosswalks is intended to promote expanded clearance zones for pedestrians.

Reconstructing curbs, gutters, sidewalks and other concrete road elements is intended to serve a maintenance function.

Installing green-colored pavement in bicycle lanes is intended to further consistency with Chapter 9C of the 2014 California Manual of Uniform Traffic Control Devices, which calls for the consideration of the use of green-colored pavement in bikeways where appropriate.

Replacing traffic signal backplates and visors is intended to serve a maintenance function. The new traffic signal backplates will include a retroreflective border strip around the outside edge of the front surface.

Replacing illuminated street names signs is intended to serve a maintenance function and improve wayfinding.

Cost

The one-time cost of designing and constructing this project is estimated at \$431,782 (as of April 2025; subject to the completion of design documents, construction drawings, and competitive bidding). The City of Laguna Hills will reimburse the City for work conducted on the portion of the specified street section within its jurisdiction (estimated to be \$85,000).

Funding

\$85,000 in General Fund monies and \$346,782 in Road Maintenance & Rehabilitation Program Fund monies will be used to fund this project. Expenses related to the work conducted on the portion of the specified street section within the City of Laguna Hills' jurisdiction will be paid using General Fund monies and reimbursed by the City of Laguna Hills.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Public Works Warehouse Project

Funding Status: Partially Funded (2025-26)

Priority Alignment:



Professionally and efficiently served

Project Description

This project involves the construction of a public works warehouse to store equipment, supplies, and materials, and serve as a staging area for the City’s construction projects. Facility needs are estimated to be 1,500-2,500 square feet, a portion of which could be outdoors.

Purpose

This project is intended to allow the City to take possession of, and better manage, its equipment, supplies, and materials, which are currently stored in a private facility in the city of Laguna Niguel. This project will also provide a construction staging location other than the City Hall Complex’s parking lot, which will reduce wear-and-tear on asphalt surfaces.

Cost

The one-time cost of designing and constructing this project is not yet known. \$50,000 has been appropriated to provide for site evaluation, conceptual design, and related due diligence. A design and construction budget will be considered after those efforts are completed and a site is selected.

Funding

General Fund monies will be used to fund this project (\$50,000).

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Transit Shelter and Street Furniture Project

Funding Status: Partially Funded (2025-26, 2026-27)

Priority Alignment:



High in quality of life

Project Description

This project involves the replacement of all transit shelters and most street furniture on El Toro Road and Moulton Parkway with new transit shelters and street furniture.

Purpose

The transit shelters and most street furniture on El Toro Road and Moulton Parkway are currently supplied under a franchise agreement that ends on December 31, 2027. This project is intended to construct transit shelters and street furniture that better align with community aesthetics and needs, on or in advance of the anticipated expiration of that franchise agreement.

Cost

The one-time cost of designing this project is estimated at \$75,000. The one-time cost of constructing this project is not yet known; however, \$350,000 has been appropriated as a budgetary placeholder. A final construction budget will be considered after design documents are completed.

Funding

General Fund monies will be used to fund this project (\$425,000).

- Fiscal Year 2025-26: General Fund/Capital Projects Fund (\$75,000)
 - Fiscal Year 2026-27: General Fund/Capital Projects Fund (\$350,000)
- TOTAL: \$425,000

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CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEETS

NEW PROJECTS FOR FISCAL YEAR 2026-27

QUICK REFERENCE	
Project Title	Page Number
Circulation Improvement Project – Fiscal Year 2026-27	8.0-39
Pavement Management Plan Project (Northbound Moulton Parkway between City Limits and Calle Cortez)	8.0-41
Pedestrian Accessibility Improvement Project: Phase 10	8.0-43

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CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Circulation Improvement Project – Fiscal Year 2026-27

Funding Status: Funded (2026-27)

Priority

Alignment:



Healthy and safe



High in quality of life

Project Description

This project involves the addition of safety lights over pedestrian crosswalks and the replacement of various traffic signal components (backplates, visors, and illuminated street name signs).

Planned Safety Light Additions

- (1) Moulton Parkway/Santa Maria Avenue

Planned Traffic Signal Backplate and Visor Replacements

- Moulton Parkway/Laguna Woods Village Gates 12 & 16

Planned Illuminated Street Name Sign Replacements

- Moulton Parkway/Laguna Woods Village Gates 12 & 16
- Moulton Parkway/Via Campo Verde

Purpose

This project is intended to improve the ease and safety of pedestrian and vehicular travel by increasing intersection and crosswalk visibility.

Replacing traffic signal backplates, visors, and illuminated street names signs is also intended to serve a maintenance function. The new traffic signal backplates will include a retroreflective border strip around the outside edge of the front surface. The new illuminated street name signs will include the City’s logo consistent with previous City Council direction.

Though not explicitly called for in the General Plan Housing Element, this project supports Goal H-3 (*Administer housing and community development programs and activities in a manner to affirmatively further fair housing for all persons*) and Policy Objective H-3.1 (*Enhance access to housing*).

[Housing Element H-3.1.1 Analysis –
Circulation Improvement Project – Fiscal Year 2026-27]

Improvements	U.S. Census Tract(s)	Notes
Safety light addition at Moulton Parkway/Santa Maria Avenue	60590 <u>626.21</u> and 60590 <u>626.48</u>	Census Tract 60590 <u>626.46</u> has a low resource designation 2 on 2025 TCAC/ HCD Opportunity Map
Illuminated street name sign replacements at Moulton Parkway/ Laguna Woods Village Gates 12 & 16	60590 <u>626.48</u>	Census Tract 60590 <u>626.48</u> has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map
Illuminated street name sign replacements at Moulton Parkway/Via Campo Verde	60590 <u>626.41</u>	Adjacent to Census Tract 60590 <u>626.48</u> (low resource designation 3 on 2025 TCAC/ HCD Opportunity Map)

Cost

The one-time cost of designing and constructing this project is estimated at \$135,209 (as of April 2025; subject to the completion of design documents, construction drawings, and competitive bidding).

Funding

Road Maintenance & Rehabilitation Program Fund monies will be used to fund this project (\$135,209).

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Pavement Management Plan Project (Northbound Moulton Parkway between City Limits and Calle Cortez)

Funding Status: Funded (2026-27)

Priority

Alignment:



Healthy and safe



High in quality of life

Estimated Useful Life: 15 years from completion date

Project Description

This project involves the rehabilitation of deteriorated pavement along the specified street section(s), including asphalt concrete pavement cold milling and repaving. The work may also include the adjustment of utility covers and valves to grade; re-establishment of survey monuments, painted striping, and pavement markings; relocation of vehicle stop lines back from crosswalks; reconstruction of curbs, gutters, and sidewalks; installation of green-colored pavement in bikeways; and, replacement of traffic signal backplates, visors, and illuminated street name signs.

Planned Traffic Signal Backplate and Visor Replacements

- Moulton Parkway/Calle Cortez
- Moulton Parkway/Calle Aragon

Planned Illuminated Street Sign Replacements

- Moulton Parkway/Calle Cortez
- Moulton Parkway/Via Iglesia
- Moulton Parkway Calle Aragon

Purpose

This project is part of the City's 10-year Pavement Management Plan to extend the useful life and improve the quality of pavement on street sections rated at a Pavement Condition Index ("PCI") below 80. Ongoing pavement management helps to minimize the prolonged and more impactful work that typically accompanies projects involving significantly degraded pavement. As of October 2023, the specified street section had a blended PCI of 80.3 for all segments; the lowest segment PCI was 78.

Relocating vehicle stop lines back from pedestrian crosswalks is intended to promote expanded clearance zones for pedestrians.

Reconstructing curbs, gutters, sidewalks and other concrete road elements is intended to serve a maintenance function.

Installing green-colored pavement in bicycle lanes is intended to further consistency with Chapter 9C of the 2014 California Manual of Uniform Traffic Control Devices, which calls for the consideration of the use of green-colored pavement in bikeways where appropriate.

Replacing traffic signal backplates and visors is intended to serve a maintenance function. The new traffic signal backplates will include a retroreflective border strip around the outside edge of the front surface.

Replacing illuminated street names signs is intended to serve a maintenance function and improve wayfinding.

Cost

The one-time cost of designing and constructing this project is estimated at \$393,997 (as of March 2024; subject to the completion of design documents, construction drawings, and competitive bidding).

Funding

Road Maintenance & Rehabilitation Program Fund monies will be used to fund this project (\$393,997).

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Pedestrian Accessibility Improvement Project: Phase 10

Funding Status: Contingent on the receipt of external funding (2026-27)

Priority

Alignment:



Healthy and safe



High in quality of life

Project Description

About the Pedestrian Accessibility Improvement Project

This project involves the improvement of pedestrian paths-of-travel, including elimination of gaps, lifts, and other uneven sidewalk surfaces; reconstruction of curb ramps; reconstruction of driveway crossings; and/or, replacement of detectable warnings. The work may also include the modification of right-of-way to increase navigable area and clearances.

Improvements are prioritized using factors including the following, which are identified in General Plan Housing Element Program H-3.1.1:

- The California Office of Environmental Health Hazard Assessment's California Communities Environmental Health Screening Tool ("CalEnviroScreen") scores for individual census tracts, with an emphasis on undertaking improvements in and around Census Tract 626.47 due to its comparatively higher CalEnviroScreen score, as feasible and economical; and
- Education domain scores from the California Tax Credit Allocation Committee ("TCAC")/HCD Opportunity Map, with an emphasis on undertaking improvements in and around Census Tract 626.22 due to its comparatively lower scores, as feasible and economical.

About Phase 10 – Primary Project

Phase 10 involves the reconstruction of the following driveway crossings:

- El Toro Road/Laguna Woods Village Equestrian Center
- Paseo De Valencia/Chase Bank

[Housing Element H-3.1.1 Analysis – Phase 10]

Improvements	U.S. Census Tract(s)	Notes
Driveway crossing at El Toro Road/Laguna Woods Village Equestrian Center	060590 <u>626.41</u>	Adjacent to Census Tract 60590 <u>626.48</u> (low resource designation 3 on 2025 TCAC/ HCD Opportunity Map)
Driveway crossing at Paseo De Valencia/Chase Bank	060590 <u>626.22</u>	Target Census Tract – TCAC/HCD Opportunity Map

About Phase 10 – Waitlist/Expanded Scope Project

If additional funding is available, Phase 10 will be expanded to include the installation of accessible pedestrian signals at the following intersections:

- El Toro Road/Calle Sonora
- El Toro Road/Home Depot & Town Centre
- El Toro Road/Moulton Parkway
- Moulton Parkway/Laguna Woods Village Gates 12 & 16
- Moulton Parkway/Via Campo Verde
- Santa Maria Avenue/Moulton Parkway

[Housing Element H-3.1.1 Analysis – Phase 10 – Waitlist/Expanded Scope (A)]

Improvements	U.S. Census Tract(s)	Notes
Accessible pedestrian signal at El Toro Road/Calle Sonora	60590 <u>626.41</u> and 60590 <u>626.48</u>	Census Tract 60590 <u>626.48</u> has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map
Accessible pedestrian signal at El Toro Road/Home Depot & Town Centre	60590 <u>626.41</u> and 60590 <u>626.48</u>	Census Tract 60590 <u>626.48</u> has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map
Accessible pedestrian signal at El Toro Road/Moulton Parkway	60590 <u>626.41</u> and 60590 <u>626.48</u>	Census Tract 60590 <u>626.48</u> has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map
Accessible pedestrian signal at Moulton Parkway/Laguna Woods Village Gates 12 & 16	60590 <u>626.48</u>	Census Tract 60590 <u>626.48</u> has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map
Accessible pedestrian	60590 <u>626.41</u>	Adjacent to Census Tract

signal at Moulton Parkway/Via Campo Verde		60590626.48 (low resource designation 3 on 2025 TCAC/ HCD Opportunity Map)
Accessible pedestrian signal at Santa Maria Avenue/Moulton Parkway	60590626.21 and 60590626.48	Census Tract 60590626.48 has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map

If the aforementioned expanded/waitlist scope is completed as part of Phase 9 of the Pedestrian Accessibility Improvement Project, Phase 10 will instead be expanded to include the installation of accessible pedestrian signals at the following intersections:

- El Toro Road/Lutheran Church & Catholic Church
- El Toro Road/Canyon Wren Lane
- El Toro Road/Calle Corta
- Moulton Parkway/Calle Cortez
- Moulton Parkway/Via Iglesia
- Moulton Parkway/Calle Aragon

[Housing Element H-3.1.1 Analysis – Phase 10 – Waitlist/Expanded Scope (B)]

Improvements	U.S. Census Tract(s)	Notes
Accessible pedestrian signal at El Toro Road/Lutheran Church & Catholic Church	60590626.22 and 60590626.46	Census Tract 60590626.22 has a low resource designation 3, and Census Tract 60590626.46 has a low resource designation 2, on 2025 TCAC/ HCD Opportunity Map
Accessible pedestrian signal at El Toro Road/Canyon Wren Lane	60590626.35 and 60590626.48	Census Tract 60590626.48 has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map
Accessible pedestrian signal at El Toro Road/Calle Corta	60590626.35, 60590626.48, and 60590626.49	Census Tract 60590626.48 has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map
Accessible pedestrian signal at Moulton Parkway/Calle Cortez	60590626.41	Intersection is second north of Census Tract 60590626.47 (target for CalEnviroScreen)
Accessible pedestrian signal at Moulton Parkway/Via Iglesia	60590626.41	Intersection is first north of Census Tract 60590626.47 (target for CalEnviroScreen)

Accessible pedestrian signal at Moulton Parkway/Calle Aragon	60590626.41 and 60590626.47	Census Tract 60590626.47 is target for CalEnviroScreen
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Purpose

This project is intended to improve the ease and safety of pedestrian travel, while also promoting compliance with the federal Americans with Disabilities Act of 1990, Architectural Barriers Act of 1968, and Rehabilitation Act of 1973.

The improvements are also called for in the General Plan Housing Element as part of Goal H-3 (*Administer housing and community development programs and activities in a manner to affirmatively further fair housing for all persons*) and Policy Objective H-3.1 (*Enhance access to housing*).

Cost

Phase 10 – Primary Project

The one-time cost of designing and constructing this project is estimated at \$250,000 (as of April 2025; subject to the completion of design documents, construction drawings, and competitive bidding).

Phase 10 – Waitlist/Expanded Scope Project (either (A) or (B))

The one-time cost of designing and constructing this project is estimated at \$250,000 (as of April 2025; subject to the completion of design documents, construction drawings, and competitive bidding).

Funding

The City anticipates using Community Development Block Grant (“CDBG”) monies to fund this project (\$250,000-\$500,000). The maximum CDBG award has been appropriated (\$500,000); however, if the City does not receive an award or is awarded an amount less than the maximum, the City Manager will reduce appropriations accordingly, pursuant to the authority set forth in Section 2.9.05 of Administrative Policy 2.9. No direct costs will be incurred until the effective date of a funding award.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEETS

PROJECTS FOR FUTURE FISCAL YEARS

QUICK REFERENCE	
Project Title	Page Number
<i>Scheduled Projects</i>	
Circulation Improvement Project – Fiscal Year 2027-28	8.0-50
Circulation Improvement Project – Fiscal Year 2028-29	8.0-52
Pavement Management Plan Project – Future Phases	8.0-59
Pedestrian Accessibility Improvement Project – Future Phases 11 through 19	8.0-62
<i>Unscheduled Projects</i>	
Bus Stop Relocation Project – Eastbound El Toro Road past Moulton Parkway	8.0-49
City Hall Complex Emergency Backup Generator Project	8.0-54
City Hall Refurbishment and Safety Project – Future Phases	8.0-56
El Toro Road Green Street and Flood Relief Project	8.0-57
Ridge Route Drive Utility Undergrounding Project	8.0-66
Streetscape Enhancement Project – Moulton Parkway	8.0-67
Streetscape Enhancement Project – Santa Maria Avenue	8.0-68

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CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Bus Stop Relocation Project – Eastbound El Toro Road past Moulton Parkway

Funding Status: Unfunded

Priority

Alignment:



Healthy and safe



High in quality of life

Projected Funding Plan: Unscheduled

Project Description

This project involves the relocation of the bus stop located on eastbound El Toro Road past the Mobil Station to a new location approximately 400 feet to the east, past the El Toro Road/Willow Tree Center (City Hall) driveway. A bus turnout and new shelter facilities will be constructed in the new location.

Purpose

This project is intended to improve the safety of vehicular travel by relocating the existing bus stop away from the three right-in/right-out driveways located in the approximately 225 feet of eastbound El Toro Road following the El Toro Road/Moulton Parkway intersection. Whereas the existing bus stop is located in a vehicular travel lane of El Toro Road, the relocated bus stop will include a bus turnout to allow buses to pull out of traffic for loading and unloading.

Cost & Funding

The one-time cost of designing and constructing this project is estimated at \$470,634 (as of April 2025; subject to the completion of design documents, construction drawings, and competitive bidding). Funding has not yet been identified; the City will seek grant opportunities.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Circulation Improvement Project – Fiscal Year 2027-28

Funding Status: Unfunded

Priority

Alignment:



Healthy and safe



High in quality of life

Projected Funding Plan: Fiscal Year 2027-28

Project Description

This project involves the addition of safety lights over pedestrian crosswalks and the replacement of illuminated street name signs.

Planned Safety Light Additions

- (2) El Toro Road/Calle Corta
- (1) El Toro Road/Canyon Wren Lane

Planned Traffic Signal Backplate and Visor Replacements

- El Toro Road/Calle Corta
- El Toro Road/Canyon Wren Lane

Planned Illuminated Street Name Sign Replacements

- El Toro Road/Canyon Wren Lane

Purpose

This project is intended to improve the ease and safety of pedestrian and vehicular travel by increasing intersection and crosswalk visibility.

Replacing traffic signal backplates, visors, and illuminated street names signs is also intended to serve a maintenance function. The new traffic signal backplates will include a retroreflective border strip around the outside edge of the front surface. The new illuminated street name signs will include the City's logo consistent with previous City Council direction.

Though not explicitly called for in the General Plan Housing Element, this project supports Goal H-3 (*Administer housing and community development programs and activities in a manner to affirmatively further fair housing for all persons*) and Policy Objective H-3.1 (*Enhance access to housing*).

[Housing Element H-3.1.1 Analysis –
Circulation Improvement Project – Fiscal Year 2027-28]

Improvements	U.S. Census Tract(s)	Notes
Safety light additions at El Toro Road/Calle Corta	60590626.35, 60590626.48, and 60590626.49	Census Tract 60590626.48 has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map
Safety light addition and illuminated street name sign replacements at El Toro Road/Canyon Wren Lane	60590626.35 and 60590626.48	Census Tract 60590626.48 has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map

Cost & Funding

The one-time cost of designing and constructing this project is estimated at \$236,873 (as of April 2025; subject to the completion of design documents, construction drawings, and competitive bidding). It is anticipated that Road Maintenance & Rehabilitation Program Fund monies will be used to fund this project (\$236,873).

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Circulation Improvement Project – Fiscal Year 2028-29

Funding Status: Planned

Priority

Alignment:



Healthy and safe



High in quality of life

Projected Funding Plan: Fiscal Year 2028-29

Project Description

This project involves the addition of a safety light over a pedestrian crosswalk, the installation of new accessible pedestrian signals, the replacement of illuminated street name signs, and other traffic-related improvements.

Planned Safety Light Additions

- (2) El Toro Road/Aliso Creek Road

Planned Traffic Signal Backplate and Visor Replacements

- El Toro Road/Aliso Creek Road
- El Toro Road/Home Depot & Town Centre

Planned Illuminated Street Name Sign Replacements

- El Toro Road/Home Depot & Town Centre

Purpose

This project is intended to improve the ease and safety of pedestrian and vehicular travel by increasing intersection and crosswalk visibility.

Replacing traffic signal backplates, visors, and illuminated street names signs is also intended to serve a maintenance function. The new traffic signal backplates will include a retroreflective border strip around the outside edge of the front surface. The new illuminated street name signs will include the City's logo consistent with previous City Council direction.

Though not explicitly called for in the General Plan Housing Element, this project supports Goal H-3 (*Administer housing and community development programs and activities in a manner to affirmatively further fair housing for all persons*) and Policy Objective H-3.1 (*Enhance access to housing*).

*[Housing Element H-3.1.1 Analysis –
Circulation Improvement Project – Fiscal Year 2028-29]*

Improvements	U.S. Census Tract(s)	Notes
Safety light additions at El Toro Road/Aliso Creek Road	60590 <u>626.49</u>	Intersection is first west of Census Tract 60590 <u>626.48</u> (low resource designation 3 on 2025 TCAC/ HCD Opportunity Map)
Illuminated street name sign replacements at El Toro Road/Home Depot & Town Centre	60590 <u>626.41</u> and 60590 <u>626.48</u>	Census Tract 60590 <u>626.48</u> has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map

Cost & Funding

The one-time cost of designing and constructing this project is estimated at \$135,235 (as of April 2025; subject to the completion of design documents, construction drawings, and competitive bidding). It is anticipated that Road Maintenance & Rehabilitation Program Fund monies will be used to fund this project (\$135,235).

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

City Hall Complex Emergency Backup Generator Project

Funding Status: Unfunded

Priority

Alignment:



Healthy and safe



Professionally and
efficiently served

Projected Funding Plan: Unscheduled

Project Description

This project involves the addition of an emergency backup generator and automatic transfer switch to serve portions of the City Hall Complex (two buildings – City Hall and the Public Library). The generator will be capable of providing sufficient power to allow core functions and cooling center operations to continue for at least 24 hours of continuous use.

Purpose

This project is intended to ensure that the City Hall Complex remains accessible, functional, safe, and secure during power outages and Public Safety Power Shutdown (“PSPS”) events. The City Hall Complex contains the only public buildings in Laguna Woods that would be available for residents and other persons to obtain resources or respite during power outages and PSPS events. City Hall serves as the seat of government and offices for all City staff, as well as the City’s emergency operations center and cooling center. City Hall also regularly hosts a vote center during public elections.

- *82.2% of Laguna Woods residents are 65 or older, with an average age of 74.9 years (2020 U.S. Census) – Older adults, including persons who rely on electric life-sustaining equipment, are identified by the California Public Utilities Commission as particularly vulnerable to the effects of de-energization during PSPS events. Older adults are also considered to be access and functionally impaired, per California Government Code Section 8593.3(f)(1).*
- *Climate Change – Cooling centers are considered “local community resilience stations” established to mitigate the public health impacts of extreme heat and other emergency situations exacerbated by climate*

change (e.g., power outages/PSPS events) on local populations, per California Government Code Section 8593.3(f)(3)).

Cost & Funding

The one-time cost of designing and constructing this project is estimated at \$425,000 (as of April 2025; subject to the completion of design documents, construction drawings, and competitive bidding). Funding has not yet been identified; the City will seek grant opportunities.

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CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

**City Hall Refurbishment and Safety Project
FUTURE PHASES**

Funding Status: Unfunded

Priority

Alignment:



Healthy and safe



Professionally and efficiently served

Projected Funding Plan: Unscheduled

Project Description

This project involves refurbishments and safety improvements at City Hall.

The scope of work for future phases is expected to include the following:

- Remodel of the second-floor lobby and office areas
- Replacement of the red tile roof
- Other work related to accessibility, functionality, safety, and security

Purpose

This project is intended to address maintenance needs and ensure that City Hall remains accessible, functional, safe, and secure. The work will safeguard and enhance the City's only public building and seat of government.

Cost & Funding

The one-time cost of designing the remodel of the second-floor lobby and office areas and replacement of the red tile roof is estimated at \$150,000. The one-time cost of constructing this project is not yet known. A construction budget will be considered after design documents are completed. The City anticipates that General Fund monies will be used to fund this project.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

El Toro Road Green Street and Flood Relief Project

Funding Status: Unfunded

Priority

Alignment:



High in quality of life

Projected Funding Plan: Unscheduled

Project Description

This project involves making “green street” improvements and upsizing the existing storm drain and catch basins on eastbound El Toro Road between Laguna Woods City Hall and the Valencia Center (approximately 0.5 linear miles). As part of this project, the eastbound sidewalk will be reconstructed to include natural stormwater management approaches that slow, filter, and cleanse stormwater runoff from impervious areas.

Purpose

This project is based on the findings of a hydrologic/hydraulic study that was commissioned by the City in 2019 to analyze recurring instances of localized flooding that affect both vehicle travel lanes and the joint-use pedestrian/bicycle/golf cart sidewalk. The work is intended to mitigate localized flooding resultant of a 10-year storm event.

- *El Toro Road carries significant traffic* – El Toro Road is an arterial highway identified on the 2024 Orange County Master Plan of Arterial Highways as “major” with a capacity of up to 45,000 average daily trips.
- *Climate Change* – State agencies and academic institutions (including the University of California) have long held that, despite drought conditions, precipitation and flood risk is likely to increase as a result of climate change. The 2021 California Climate Adaptation Strategy projects that Orange County will see “increased frequency and severity of rain events” and increased oscillation “between dry and wet weather extremes.”

Cost & Funding

The one-time cost of designing and constructing this project is estimated at \$1,950,000 (as of February 2025; subject to the completion of design documents, construction drawings, and competitive bidding). Funding has not yet been identified; the City will seek grant opportunities.

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CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Pavement Management Plan Project FUTURE PHASES

Funding Status: Planned

Priority

Alignment:



Healthy and safe



High in quality of life

Projected Funding Plan: See table below

Estimated Useful Life: 15 years from each project's completion date

Project Description

This project involves the rehabilitation of deteriorated pavement along the specified street section(s), including asphalt concrete pavement cold milling and repaving. The work may also include the adjustment of utility covers and valves to grade; re-establishment of survey monuments, painted striping, and pavement markings; relocation of vehicle stop lines back from crosswalks; reconstruction of curbs, gutters, and sidewalks; installation of green-colored pavement in bikeways; and, replacement of traffic signal backplates, visors, and illuminated street name signs.

Purpose

This project is part of the City's 10-year Pavement Management Plan to extend the useful life and improve the quality of pavement on street sections rated at a Pavement Condition Index ("PCI") below 80. Ongoing pavement management helps to minimize the prolonged and more impactful work that typically accompanies projects involving significantly degraded pavement.

Relocating vehicle stop lines back from pedestrian crosswalks is intended to promote expanded clearance zones for pedestrians.

Reconstructing curbs, gutters, sidewalks and other concrete road elements is intended to serve a maintenance function.

Installing green-colored pavement in bicycle lanes is intended to further consistency with Chapter 9C of the 2014 California Manual of Uniform Traffic Control Devices, which calls for the consideration of the use of green-colored pavement in bikeways where appropriate.

Replacing traffic signal backplates and visors is intended to serve a maintenance function. The new traffic signal backplates will include a retroreflective border strip around the outside edge of the front surface.

Replacing illuminated street names signs is intended to serve a maintenance function and improve wayfinding.

Cost & Funding

Over the course of fiscal years 2025-26 through 2033-34, the one-time cost of constructing these projects is estimated to be at least \$2,294,408 (as of April 2025; subject to the completion of design documents, construction drawings, and competitive bidding). It is anticipated that Road Maintenance & Rehabilitation Program Fund monies will be used to fund these projects.

Street Section(s)	Blended PCI / Lowest Segment PCI as of October 2023	Anticipated Fiscal Year	Total
Westbound El Toro Road between Moulton Parkway and Calle Sonora <i>(Planned Illuminated Street Name Sign Replacements: El Toro Road/Calle Sonora, El Toro Road/Moulton Parkway)</i> <i>(Planned Traffic Signal Backplate and Visor Replacements: El Toro Road/Calle Sonora)</i>	81 / 79	2027-28	\$333,408
Northbound Moulton Parkway between Via Campo Verde and Gate 12	82 / 79	2028-29	\$331,000
Southbound Moulton Parkway between Gate 16 and Via Campo Verde	82.5 / 80	2029-30	\$325,000
Westbound Santa Maria Avenue between Moulton Parkway and Terminus	83.25 / 82	2030-31	\$350,000
Eastbound El Toro Road between City Limits and Aliso Creek Road, and Avenida Sevilla and Paseo de Valencia	84 / 84	2031-32	\$276,000
Westbound El Toro Road between Paseo de Valencia and Avenida Sevilla, and Tanager Lane and Calle Corta	85 / 84	2032-33	\$343,000
Southbound Moulton Parkway between	85 / 85	2033-34	\$336,000

Santa Maria Avenue and Gate 16, and Via Iglesia and Calle Aragon			
TBD pending adoption of the Pavement Management Plan for 2026-27 through 2035-36		2034-35	TBD
TBD pending adoption of the Pavement Management Plan for 2026-27 through 2035-36		2035-36	TBD
		Total	\$2,294,408

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CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Pedestrian Accessibility Improvement Project FUTURE PHASES 11 THROUGH 19

Funding Status: Planned

Priority

Alignment:



Healthy and safe



High in quality of life

Projected Funding Plan: See table below

Project Description

About the Pedestrian Accessibility Improvement Project

This project involves the improvement of pedestrian paths-of-travel, including elimination of gaps, lifts, and other uneven sidewalk surfaces; reconstruction of curb ramps; reconstruction of driveway crossings; and/or, replacement of detectable warnings. The work may also include the modification of right-of-way to increase navigable area and clearances.

Improvements are prioritized using factors including the following, which are identified in General Plan Housing Element Program H-3.1.1:

- The California Office of Environmental Health Hazard Assessment's California Communities Environmental Health Screening Tool ("CalEnviroScreen") scores for individual census tracts, with an emphasis on undertaking improvements in and around Census Tract 626.47 due to its comparatively higher CalEnviroScreen score, as feasible and economical; and
- Education domain scores from the California Tax Credit Allocation Committee ("TCAC")/HCD Opportunity Map, with an emphasis on undertaking improvements in and around Census Tract 626.22 due to its comparatively lower scores, as feasible and economical.

In addition to any unconstructed improvements identified for phases 9 or 10 of the Pedestrian Accessibility Improvement Project, the following improvements will be prioritized in future phases:

Intersection Curb Ramp Improvements

- El Toro Road/Laguna Woods Village Equestrian Center
- El Toro Road/Moulton Parkway (will require replacement of the colored concrete within the pedestrian crosswalks)

Sidewalk Improvements

- Eastbound El Toro Road between the signalized Home Depot Center driveway and the Laguna Woods Village Equestrian Center driveway
- Westbound Santa Maria Avenue between Moulton Parkway and San Remo

Driveway Crossing Reconstruction

- El Toro Road/Willow Tree Center (ALDI Sign)
- El Toro Road/Willow Tree Center (Olive Garden)
- Moulton Parkway/Willow Tree Center (South of Mobil Station)
- Moulton Parkway/Willow Tree Center (The Coffee Bean & Tea Leaf)

Accessible Pedestrian Signal Installations

- El Toro Road/Aliso Creek Road
- El Toro Road/Lutheran Church & Catholic Church

[Housing Element H-3.1.1 Analysis – Phase 11 through 19]

Improvements	U.S. Census Tract(s)	Notes
Intersection curb ramps at El Toro Road/Laguna Woods Equestrian Center	060590626.41	Adjacent to Census Tract 60590626.48 (low resource designation 3 on 2025 TCAC/ HCD Opportunity Map)
Intersection curb ramps at El Toro Road/Moulton Parkway	60590626.41 and 60590626.48	Census Tract 60590626.48 has a low resource designation 3 on 2025 TCAC/ HCD Opportunity Map
Sidewalk on eastbound El Toro Road between the signalized Home Depot Center driveway and the Laguna Woods Village Equestrian Center driveway	060590626.41	Adjacent to Census Tract 60590626.48 (low resource designation 3 on 2025 TCAC/ HCD Opportunity Map)
Sidewalk on westbound Santa Maria Avenue between Moulton	60590626.21 and 60590626.48	Census Tract 60590626.46 has a low resource designation 2 on 2025 TCAC/ HCD Opportunity

Parkway and San Remo		Map
Driveway crossing at El Toro Road/Willow Tree Center (ALDI Sign)	60590626.46	Census Tract 60590626.46 has a low resource designation 2, on 2025 TCAC/ HCD Opportunity Map
Driveway crossing at El Toro Road/Willow Tree Center (Olive Garden)	60590626.22 and 60590626.46	Census Tract 60590626.22 has a low resource designation 3, and Census Tract 60590626.46 has a low resource designation 2, on 2025 TCAC/ HCD Opportunity Map
Driveway crossing at Moulton Parkway/Willow Tree Center (South of Mobil Station)	60590626.46	Census Tract 60590626.46 has a low resource designation 2, on 2025 TCAC/ HCD Opportunity Map
Driveway crossing at Moulton Parkway/Willow Tree Center (The Coffee Bean & Tea Leaf)	60590626.41	Adjacent to Census Tract 60590626.48 (low resource designation 3 on 2025 TCAC/ HCD Opportunity Map)
Accessible pedestrian signal at El Toro Road/Aliso Creek Road	60590626.49	Intersection is first west of Census Tract 60590626.48 (low resource designation 3 on 2025 TCAC/ HCD Opportunity Map)
Accessible pedestrian signal at El Toro Road/Lutheran Church & Catholic Church	60590626.22 and 60590626.46	Census Tract 60590626.22 has a low resource designation 3, and Census Tract 60590626.46 has a low resource designation 2, on 2025 TCAC/ HCD Opportunity Map

Purpose

This project is intended to improve the ease and safety of pedestrian travel, while also promoting compliance with the federal Americans with Disabilities Act of 1990, Architectural Barriers Act of 1968, and Rehabilitation Act of 1973.

The improvements are also called for in the General Plan Housing Element as part of Goal H-3 (*Administer housing and community development programs and activities in a manner to affirmatively further fair housing for all persons*) and Policy Objective H-3.1 (*Enhance access to housing*).

Cost & Funding

Over the course of fiscal years 2027-28 through 2035-36, the one-time cost of designing and constructing these projects is estimated at \$2,250,000-\$4,500,000 (as of April 2025; subject to the completion of design documents,

construction drawings, and competitive bidding). These projects are contingent on the receipt of external funding. The City anticipates applying for Community Development Block Grant ("CDBG") funding.

Phase	Anticipated Fiscal Year	Total
11	2027-28	\$250,000-\$500,000
12	2028-29	\$250,000-\$500,000
13	2029-30	\$250,000-\$500,000
14	2030-31	\$250,000-\$500,000
15	2031-32	\$250,000-\$500,000
16	2032-33	\$250,000-\$500,000
17	2033-34	\$250,000-\$500,000
18	2034-35	\$250,000-\$500,000
19	2035-36	\$250,000-\$500,000
Total		\$2,250,000-\$4,500,000

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CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Ridge Route Drive Utility Undergrounding Project

Funding Status: Unfunded

Priority

Alignment:



Healthy and safe

Projected Funding Plan: Unscheduled

Project Description

This project involves undergrounding approximately 2,100 linear feet of power lines located within the City's street right-of-way on eastbound Ridge Route Drive between Peralta Drive and Avenida De La Carlota. *(Note: Staff has initiated communication with Southern California Edison to explore the feasibility of this project and begin to quantify associated costs.)*

Purpose

This project is intended to eliminate the fire risk created by the presence of power lines in an urban setting adjacent to a primary arterial highway (Ridge Route Drive).

Cost & Funding

The one-time cost of designing and constructing this project is not yet known. Funding has not yet been identified; it is anticipated that General Fund appropriations will be required.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Streetscape Enhancement Project – Moulton Parkway

Funding Status: Unfunded

Priority

Alignment:



High in quality of life



Environmentally conscious

Projected Funding Plan: Unscheduled

Project Description

This project involves refreshing four street medians on Moulton Parkway between Via Campo Verde and the southern City limit (approximately 0.6 linear miles) with additional trees and drought-tolerant landscaping.

Planned Enhancements

- Planting of Carrotwood trees in the three medians between Via Campo Verde and Via Iglesia
- Planting of Carrotwood trees and relandscaping of the median south of Calle Aragon to the City limit for greater visual consistency with the four medians between Via Campo Verde and Via Iglesia

Purpose

This project is intended to increase shade, improve air quality, reduce the urban heat island effect, and enhance streetscape aesthetics.

The planting of trees is specifically intended to beautify public property and achieve benefits set forth in the California Urban Forestry Act of 1978, as amended, including, but not limited to, expanding urban forest canopies, greening, increasing carbon sequestration, reducing impacts of the urban heat island effect, improving management of stormwater and dry weather runoff, improving local water capture and the efficient use of water for urban forest maintenance, and climate adaptation.

Cost & Funding

The one-time cost of designing and constructing this project is estimated at \$225,000 (as of April 2025; subject to the completion of design documents, construction drawings, and competitive bidding). Funding has not yet been identified; the City will seek grant opportunities.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Streetscape Enhancement Project – Santa Maria Avenue

Funding Status: Unfunded

Priority

Alignment:



High in quality of life



Environmentally conscious

Projected Funding Plan: Unscheduled

Project Description

This project involves retrofitting four street medians on Santa Maria Avenue between its eastern terminus and Moulton Parkway (approximately 0.6 linear miles) with additional trees and drought-tolerant landscaping.

Purpose

This project is intended to increase shade, improve air quality, reduce the urban heat island effect, and enhance streetscape aesthetics.

The planting of trees is specifically intended to beautify public property and achieve benefits set forth in the California Urban Forestry Act of 1978, as amended, including, but not limited to, expanding urban forest canopies, greening, increasing carbon sequestration, reducing impacts of the urban heat island effect, improving management of stormwater and dry weather runoff, improving local water capture and the efficient use of water for urban forest maintenance, and climate adaptation.

Cost & Funding

The one-time cost of designing and constructing this project is estimated at \$375,000 (as of April 2025; subject to the completion of design documents, construction drawings, and competitive bidding). Funding has not yet been identified; the City will seek grant opportunities.

CITY OF LAGUNA WOODS Fiscal Years 2025-36 Capital Improvement Program Funding Plan				
Project Title	Estimated Project Cost	Fiscal Year	Projected Funding	Funding Source
<u>CARRYOVER PROJECTS TO FISCAL YEAR 2025-26</u>				
Circulation Improvement Project - Fiscal Year 2024-25	137,644	2024-25 2024-25	161,577.15	Federal Grants Fund (American Rescue Plan Act)
			31,604	Capital Projects Fund
			193,181.15	
City Hall Complex Parking Lot Improvement Project	91,804	2023-24 2025-26	41,804	Federal Grants Fund (American Rescue Plan Act)
			50,000	Capital Projects Fund
			41,804	
City Centre Park Enhancement Project	TBD	2024-25	125,000	Capital Projects Fund
			125,000	
City Hall Refurbishment and Safety Project: Phase 4	922,482	2023-24 2024-25 2024-25	250,000	Capital Projects Fund
			350,000	Capital Projects Fund
			322,482	Capital Projects Fund
			922,482	
City Hall Refurbishment and Safety Project: Phase 5	TBD	2023-24 2025-26	85,000	Capital Projects Fund
			1,600,000	Capital Projects Fund
			1,685,000	
Paseo de Valencia - Moulton Parkway Confluence Bypass Corridor Project	109,946	2024-25	109,946	Capital Projects Fund
Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)	424,942.65	2024-25 2024-25 2024-25	64,000	Road Maintenance & Rehabilitation Program Fund
			160,942.65	Federal Grants Fund (American Rescue Plan Act)
			200,000	State of California Grants Fund (COVID Relief Funds)
			424,942.65	
Woods End Wilderness Preserve Trail Drainage and Improvement Project	272,560	2022-23 2022-23 2022-23	47,012	Capital Projects Fund
			188,048	State of California Grants Fund (Proposition 68)
			37,500	Federal Grants Fund (American Rescue Plan Act)
			272,560	
<u>NEW PROJECTS FOR FISCAL YEAR 2025-26</u>				
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 9	500,000	2025-26	500,000	Community Development Block Grant (CDBG) Fund
			500,000	
Circulation Improvement Project - Fiscal Year 2025-26	169,042	2025-26	169,042	Road Maintenance & Rehabilitation Program Fund
			169,042	
Pavement Management Plan Project (Eastbound Santa Maria Avenue between Santa Vittoria Drive and Moulton Parkway)	431,782	2025-26 2025-26	85,000	Capital Projects Fund
			346,782	Road Maintenance & Rehabilitation Program Fund
			431,782	
Public Works Warehouse Project	TBD	2025-26	50,000	Capital Projects Fund
			50,000	
Transit Shelter and Street Furniture Project	TBD	2025-26 2026-27	75,000	Capital Projects Fund
			350,000	Capital Projects Fund
			425,000	
<u>NEW PROJECTS FOR FISCAL YEAR 2026-27</u>				
Circulation Improvement Project - Fiscal Year 2026-27	135,209	2026-27	135,209	Road Maintenance & Rehabilitation Program Fund
			135,209	
Pedestrian Accessibility Improvement Project: Phase 10	500,000	2026-27	500,000	Community Development Block Grant (CDBG) Fund
			500,000	
Pavement Management Plan Project (Northbound Moulton Parkway between City Limits and Calle Cortez)	393,997	2026-27	393,997	Road Maintenance & Rehabilitation Program Fund
			393,997	
			393,997	
<u>PROJECTS FOR FUTURE FISCAL YEARS - SCHEDULED PROJECTS</u>				
Circulation Improvement Project - Fiscal Year 2027-28	236,873	2027-28	236,873	Road Maintenance & Rehabilitation Program Fund
			236,873	
Pavement Management Plan Project (Westbound El Toro Road between Moulton Parkway and Calle Sonora)	333,408	2027-28	333,408	Road Maintenance & Rehabilitation Program Fund
			333,408	
Pedestrian Accessibility Improvement Project: Phase 11	500,000	2027-28	500,000	Community Development Block Grant (CDBG) Fund
			500,000	
Circulation Improvement Project - Fiscal Year 2028-29	135,235	2028-29	135,235	Road Maintenance & Rehabilitation Program Fund
			135,235	

CITY OF LAGUNA WOODS Fiscal Years 2025-36 Capital Improvement Program Funding Plan				
Project Title	Estimated Project Cost	Fiscal Year	Projected Funding	Funding Source
Pavement Management Plan Project (Northbound Moulton Parkway between Via Campo Verde and Gate 12)	331,000	2028-29	331,000 331,000	Road Maintenance & Rehabilitation Program Fund
Pedestrian Accessibility Improvement Project: Phase 12	500,000	2028-29	500,000 500,000	Community Development Block Grant (CDBG) Fund
Pavement Management Plan Project (Southbound Moulton Parkway between Gate 16 and Via Campo Verde)	325,000	2029-30	325,000 325,000	Road Maintenance & Rehabilitation Program Fund
Pedestrian Accessibility Improvement Project: Phase 13	500,000	2029-30	500,000 500,000	Community Development Block Grant (CDBG) Fund
Pavement Management Plan Project (Westbound Santa Maria Avenue between Moulton Parkway and Terminus)	350,000	2030-31	350,000 350,000	Road Maintenance & Rehabilitation Program Fund
Pedestrian Accessibility Improvement Project: Phase 14	500,000	2030-31	500,000 500,000	Community Development Block Grant (CDBG) Fund
Pavement Management Plan Project (Eastbound El Toro Road between City Limits and Aliso Creek Road, and Avenida Sevilla and Paseo de Valencia)	276,000	2031-32	276,000 276,000	Road Maintenance & Rehabilitation Program Fund
Pedestrian Accessibility Improvement Project: Phase 15	500,000	2031-32	500,000 500,000	Community Development Block Grant (CDBG) Fund
Pavement Management Plan Project (Westbound El Toro Road between Paseo de Valenica and Avenida Sevilla, and Tanager Lane and Calle Corta)	343,000	2032-33	343,000 343,000	Road Maintenance & Rehabilitation Program Fund
Pedestrian Accessibility Improvement Project: Phase 16	500,000	2032-33	500,000 500,000	Community Development Block Grant (CDBG) Fund
Pavement Management Plan Project (Southbound Moulton Parkway between Santa Maria Avenue and Gate 16, and Via Iglesia and Calle Aragon)	336,000	2033-34	336,000 336,000	Road Maintenance & Rehabilitation Program Fund
Pedestrian Accessibility Improvement Project: Phase 17	500,000	2033-34	500,000 500,000	Community Development Block Grant (CDBG) Fund
TBD pending adoption of the Pavement Management Plan for 20226-27 through 20235-26	TBD	2034-35	TBD TBD	Road Maintenance & Rehabilitation Program Fund
Pedestrian Accessibility Improvement Project: Phase 18	500,000	2034-35	500,000 500,000	Community Development Block Grant (CDBG) Fund
TBD pending adoption of the Pavement Management Plan for 20226-27 through 20235-26	TBD	2035-36	TBD TBD	Road Maintenance & Rehabilitation Program Fund
Pedestrian Accessibility Improvement Project: Phase 19	500,000	2035-36	500,000 500,000	Community Development Block Grant (CDBG) Fund
PROJECTS FOR FUTURE FISCAL YEARS - UNSCHEDULED PROJECTS				
Bus Stop Relocation Project - Eastbound El Toro Road past Moulton Parkway	470,634	TBD	470,634 470,634	Not Yet Identified - Seek Grant Opportunities
City Hall Complex Emergency Backup Generator Project	425,000	TBD	425,000 425,000	Not Yet Identified - Seek Grant Opportunities
City Hall Refurbishment and Safety Project - Future Phases	TBD > \$150,000	TBD	TBD > \$150,000 TBD > \$150,000	Anticipate Capital Projects Fund
El Toro Road Green Street and Flood Relief Project	1,950,000	TBD	1,950,000 1,950,000	Not Yet Identified - Seek Grant Opportunities
Ridge Route Drive Utility Undergrounding Project	TBD	TBD	TBD TBD	Not Yet Identified - Anticipate Capital Projects Fund
Streetscape Enhancement Project - Moulton Parkway	225,000	TBD	225,000 225,000	Not Yet Identified - Seek Grant Opportunities
Streetscape Enhancement Project - Santa Maria Avenue	375,000	TBD	375,000 375,000	Not Yet Identified - Seek Grant Opportunities

CITY OF LAGUNA WOODS Fiscal Years 2025-36 Capital Improvement Program Funding Plan				
Project Title	Estimated Project Cost	Fiscal Year	Projected Funding	Funding Source
TRANSPORTATION-RELATED OPERATIONS & MAINTENANCE				
<i>The following information is included at the direction of the Orange County Transportation Authority. Operations and maintenance expenses are not capital improvement projects.</i>				
	<i>Fiscal Year 2025-26</i>	<i>Fiscal Year 2026-27</i>	<i>Fiscal Year 2027-28</i>	
	<i>Budget</i>	<i>Budget</i>	<i>Estimate</i>	
Measure M2 (OC Go) Fair Share Expenditures				
Landscaping Services, Public Rights-of-Way	87,090	90,576	93,293	
Utilities, Electric, Street Lights, Public Rights-of-Way	38,845	43,118	44,412	
Utilities, Water, Landscaping, Public Rights-of-Way	55,285	60,814	62,638	
Contract - Traffic Signal Maintenance	54,360	56,610	58,308	
Utilities, Electric, Traffic Signals	31,200	32,760	33,743	
Allowable Overhead Costs	1,000	1,000	1,000	
	<u>267,780</u>	<u>284,878</u>	<u>293,394</u>	
	<i>Fiscal Year 2028-29</i>	<i>Fiscal Year 2029-30</i>	<i>Fiscal Year 2030-31</i>	
	<i>Estimate</i>	<i>Estimate</i>	<i>Estimate</i>	
Measure M2 (OC Go) Fair Share Expenditures				
Landscaping Services, Public Rights-of-Way	96,092	98,975	101,944	
Utilities, Electric, Street Lights, Public Rights-of-Way	45,744	47,116	48,530	
Utilities, Water, Landscaping, Public Rights-of-Way	64,518	66,453	68,447	
Contract - Traffic Signal Maintenance	60,058	61,859	63,715	
Utilities, Electric, Traffic Signals	34,755	35,798	36,872	
Allowable Overhead Costs	1,000	1,000	1,000	
	<u>302,166</u>	<u>311,201</u>	<u>320,507</u>	
	<i>Fiscal Year 2031-32</i>			
	<i>Estimate</i>			
Measure M2 (OC Go) Fair Share Expenditures				
Landscaping Services, Public Rights-of-Way	105,002			
Utilities, Electric, Street Lights, Public Rights-of-Way	49,986			
Utilities, Water, Landscaping, Public Rights-of-Way	70,500			
Contract - Traffic Signal Maintenance	65,627			
Utilities, Electric, Traffic Signals	37,978			
Allowable Overhead Costs	1,000			
	<u>330,092</u>			

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