MID-YEAR UPDATE (6/17/26)

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 (As of June 25, 2025)	Fiscal Year 2024-25 Projection (As of June 25, 2025)	Fiscal Year 2025-26 Budget (As of June 25, 2025)	Fiscal Year 2026-27 Budget (As of June 25, 2025)	Fiscal Year 2026-27 Budget (As of June 17, 2026)
GENERAL FUND										
City Council										
General Expenses										
Mileage and Parking	-	-	-	-	4	500	62	250	250	250
Travel, Conferences, and Meetings	262	-	-	2,734	2,687	5,130	5,130	6,415	6,665	6,665
Compensation										
Monthly Compensation	14,400	13,800	14,400	14,700	14,400	14,400	14,700	14,400	14,400	22,200
Payroll Taxes	1,102	1,056	1,106	1,125	1,102	1,102	1,125	1,102	1,102	1,698
Total City Council	**15,764**	**14,856**	**15,506**	**18,559**	**18,193**	**21,132**	**21,017**	**22,167**	**22,417**	**30,813**
General Government										
General Expenses										
Community Outreach	728	1,149	786	557	2,919	2,000	3,188	3,129	3,285	3,285
SB 2557 Property Tax Admin Fee	-	-	-	1,940	1,979	2,000	2,775	3,000	3,000	3,000
Insurance	66,305	68,182	49,011	71,984	71,912	73,855	72,998	85,035	93,858	93,858
Legal Services	141,311	79,559	193,287	101,231	179,258	103,971	102,058	125,000	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	19,405
Memberships and Dues	9,661	8,877	9,727	11,503	12,135	24,190	24,190	20,681	22,048	22,048
Mileage and Parking	963	602	1,328	1,969	1,940	500	2,000	500	510	510
Office Equipment and Maintenance	6,613	5,702	7,182	9,500	10,075	10,071	8,299	9,215	9,400	9,400
Office Supplies and Activities	7,822	9,636	8,139	7,743	9,737	10,000	12,918	20,000	21,000	21,000
Postage and Mailing	(42)	1,757	914	1,711	2,672	2,000	1,385	2,000	2,040	2,040
Printing	483	253	1,578	95	520	750	565	750	765	765
Public Notices	7,005	8,910	6,125	6,556	23,858	16,700	16,629	20,000	21,000	21,000
Records Management Services	3,552	6,279	5,043	7,443	5,637	12,806	12,806	12,452	13,068	13,068
Travel, Conferences, and Meetings	1,083	550	1,478	1,753	1,618	3,035	1,256	1,045	1,958	1,958
Website Services	-	-	-	-	-	-	-	29,445	30,867	30,867
Other Projects and Services	22,379	20,040	53,876	54,756	30,578	28,257	24,372	28,120	29,595	29,595
Indirect Costs Allocation	-	-	-	(2,707)	-	-	-	-	-	-
Election Expenses										
City Council Election	-	24,443	-	37,534	-	35,000	36,204	-	46,948	46,948
City Hall Expenses										
Janitorial Services, City Hall Complex	12,679	26,994	30,620	30,285	26,368	39,723	39,191	74,936	76,664	76,664
Maintenance, City Hall Complex	52,067	83,823	127,587	79,992	126,258	91,295	87,420	94,641	101,601	101,601
Telephones, City Hall	24,420	31,105	33,790	47,297	26,508	10,200	11,796	12,180	12,798	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	44,817
Utilities, Gas, City Hall Complex	436	718	979	4,002	685	3,250	757	795	835	835
Utilities, Internet, City Hall	-	-	11,426	9,361	10,923	11,348	9,569	10,568	11,082	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	4,090
Compensation & Benefits										
Salaries, Full-time	312,191	312,140	309,971	278,585	326,742	425,979	425,978	454,180	465,379	338,758
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	70,200
Fringe Benefits	32,341	32,725	31,271	24,750	30,295	48,750	48,749	54,000	54,000	36,000
Supplemental Allowances	1,959	1,800	2,754	4,054	14,772	18,408	18,408	32,958	32,958	32,154
Payroll Taxes	21,736	21,212	21,000	21,899	26,756	33,994	34,232	37,773	38,965	22,794
Retirement (Employer Contribution)	30,989	33,065	33,485	35,797	39,685	47,278	48,972	51,446	52,552	43,208
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	4,153
Retiree Medical (Employer Contribution)	6,437	5,076	5,256	5,400	5,544	5,544	5,670	5,724	5,796	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**	**1,248,697**

MID-YEAR UPDATE (6/17/26)

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 (As of June 25, 2025)	Fiscal Year 2024-25 Projection (As of June 25, 2025)	Fiscal Year 2025-26 Budget (As of June 25, 2025)	Fiscal Year 2026-27 Budget (As of June 25, 2025)	Fiscal Year 2026-27 Budget (As of June 17, 2026)
Administrative Services										
General Expenses										
Audit Services	22,200	32,300	21,500	25,500	27,218	30,000	39,691	43,060	44,600	44,600
Information Technology Services	46,390	76,790	72,315	80,925	74,456	87,426	86,356	94,992	99,742	99,742
Finance and Payroll Services	147,140	50,603	70,123	50,632	55,506	71,990	67,108	73,819	77,510	77,510
Card Processing Fees	604	6,097	8,300	17,758	26,125	20,000	16,911	20,000	20,000	20,000
Memberships and Dues	-	-	-	-	-	-	-	616	6,648	6,648
Mileage and Parking	-	-	-	-	-	-	-	500	510	510
Travel, Conferences, and Meetings	-	-	-	-	-	-	-	1,000	1,020	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	-	-	-	-
Compensation & Benefits										
Salaries, Full-time	137,965	201,928	202,758	219,894	231,829	237,199	241,754	253,973	266,672	274,200
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	50,400
Supplemental Allowances	-	-	954	1,854	2,304	2,154	2,754	15,879	15,879	15,879
Payroll Taxes	10,841	15,178	15,278	16,282	17,046	21,328	18,130	19,765	20,736	21,312
Retirement (Employer Contribution)	10,574	15,916	14,789	16,155	18,488	18,140	19,582	19,931	20,826	20,844
Total Administrative Services	**405,810**	**435,327**	**431,980**	**463,367**	**509,433**	**559,921**	**559,345**	**593,935**	**624,543**	**632,665**
Engineering & Infrastructure Services										
General Expenses										
Engineering Services	56,066	10,015	10,352	7,986	34,348	54,715	54,711	65,000	66,750	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	89,745
Street Maintenance	-	-	881	-	-	-	-	-	-	-
Traffic Signal Maintenance	-	-	6,628	-	-	-	-	-	-	-
Mileage and Parking	-	-	-	-	-	-	-	2,000	2,040	2,040
M2 Maintenance of Effort	102,314	104,578	135,845	134,770	161,543	138,900	138,845	114,740	119,745	156,417
Travel, Conferences, and Meetings	-	-	-	-	-	-	-	500	510	510
Other Projects & Services	-	-	-	-	-	1,050	1,050	-	-	-
Utilities										
Utilities, Street Lights, Residential	22,005	20,887	24,208	35,429	37,031	55,800	55,776	57,200	59,910	59,910
Compensation & Benefits										
Salaries, Full-time	78,163	77,864	80,093	84,195	91,138	101,686	101,654	106,328	111,644	120,576
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	18,000
Supplemental Allowances	795	954	954	1,854	2,154	2,154	2,154	7,404	7,404	7,404
Payroll Taxes	6,398	6,160	6,330	6,835	7,494	8,297	8,155	8,246	8,653	9,336
Retirement (Employer Contribution)	5,813	5,838	5,883	6,171	7,255	8,238	8,236	8,344	8,719	9,166
Total Engineering & Infrastructure Services	**333,119**	**307,820**	**326,020**	**323,279**	**369,911**	**420,665**	**420,455**	**470,600**	**493,120**	**539,854**

MID-YEAR UPDATE (6/17/26)

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 (As of June 25, 2025)	Fiscal Year 2024-25 Projection (As of June 25, 2025)	Fiscal Year 2025-26 Budget (As of June 25, 2025)	Fiscal Year 2026-27 Budget (As of June 25, 2025)	Fiscal Year 2026-27 Budget (As of June 17, 2026)
Planning & Environmental Services										
General Expenses										
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	20,000
Building Services, Contract Services	-	-	-	-	-	-	-	104,500	114,950	114,950
Building Services, Printing	585	1,951	939	1,322	1,700	2,000	1,750	2,000	2,100	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	101,808
Building Services, State Fees	-	-	-	7,515	7,785	5,140	5,059	7,200	7,560	7,560
Building Services, Supplies/Other	-	-	-	-	-	-	-	7,724	7,956	7,956
Code Enforcement Services	28,674	36,839	32,910	29,340	105,374	76,310	98,868	1,600	1,680	1,680
Fleet Services	-	-	-	-	-	-	-	11,864	12,308	12,308
Membership and Dues	-	-	-	-	-	-	-	1,951	2,050	2,050
Mileage and Parking	-	-	-	-	-	-	-	500	510	510
Planning Services	22,233	54,393	51,228	87,852	149,433	64,100	64,072	138,125	139,438	139,438
Non-Operating *(see detail below)*	34,290	15,710	-	-	-	-	-	170,000	20,000	20,000
Travel, Conferences, and Meetings	-	-	-	-	-	-	-	2,000	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	72,935
Waste Management Services	21,883	37,036	39,706	20,321	9,356	9,724	9,700	14,300	25,180	25,180
Water Quality Services	123,365	87,091	102,511	98,289	136,000	134,566	133,871	150,030	129,557	129,557
Compensation & Benefits										
Salaries, Full-time	108,897	154,210	151,828	168,692	111,358	186,237	190,541	1,006,320	1,056,636	1,159,696
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	180,000
Supplemental Allowances	-	-	1,908	1,908	1,272	1,908	1,749	24,240	24,240	27,240
Payroll Taxes	9,021	12,484	12,459	13,739	8,837	14,356	14,352	82,268	86,325	89,837
Retirement (Employer Contribution)	11,408	18,077	16,970	19,144	14,690	19,455	19,420	86,474	90,493	96,053
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**	**2,212,858**
Public Safety Services										
General Expenses										
Animal Services	113,100	109,046	111,168	113,121	115,094	125,604	125,604	124,392	149,271	179,060
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	3,610,040
Other Public Safety Services	6,039	6,985	3,661	2,050	3,893	40,959	40,958	43,371	45,238	45,238
Non-Operating *(see detail below)*	-	-	-	-	33,060	6,940	3,740	340,000	250,000	250,000
Compensation & Benefits										
Salaries, Full-time	-	-	-	-	-	-	-	-	-	100,145
Fringe Benefits	-	-	-	-	-	-	-	-	-	18,000
Supplemental Allowances	-	-	-	-	-	-	-	-	-	5,004
Payroll Taxes	-	-	-	-	-	-	-	-	-	7,773
Retirement (Employer Contribution)	-	-	-	-	-	-	-	-	-	7,613
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**	**4,222,873**
General Fund Operating Contribution to Senior Mobility Fund										
General Expenses										
Senior Mobility Program	-	-	-	-	-	645,000	645,000	406,052	406,052	406,052
Total General Fund Operating Contribution to Senior Mobility Fund	**-**	**-**	**-**	**-**	**-**	**645,000**	**645,000**	**406,052**	**406,052**	**406,052**
Information Technology & Cyber Security Account										
General Expenses										
Non-Operating *(see detail below)*	130,000	45,000	20,640	4,359	899	24,101	23,232	30,000	30,000	166,855
Total Information Technology & Cyber Security Account	**130,000**	**45,000**	**20,640**	**4,359**	**899**	**24,101**	**23,232**	**30,000**	**30,000**	**166,855**
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	9,003,812
Subtotal Non-Operating Expenditures	302,372	131,079	40,622	10,816	363,521	297,885	248,551	560,000	320,000	456,855
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**	**9,460,667**
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	550,000
TOTAL CAPITAL PROJECTS FUND	**327,534**	**252,316**	**164,043**	**603,367**	**189,969**	**1,644,668**	**809,099**	**1,860,000**	**350,000**	**550,000**
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**	**10,010,667**

MID-YEAR UPDATE (6/17/26)

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 (As of June 25, 2025)	Fiscal Year 2024-25 Projection (As of June 25, 2025)	Fiscal Year 2025-26 Budget (As of June 25, 2025)	Fiscal Year 2026-27 Budget (As of June 25, 2025)	Fiscal Year 2026-27 Budget (As of June 17, 2026)
Non-Operating Detail										
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	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	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	130,000	45,000	20,640	4,359	899	24,101	23,232	30,000	30,000	166,855
TOTAL	**302,372**	**131,079**	**40,622**	**10,816**	**363,521**	**297,885**	**248,551**	**560,000**	**320,000**	**456,855**
Capital Projects Fund Detail for Capital Projects										
"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 Emergency Backup Generator Project	-	-	-	-	-	-	-	-	-	50,000
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 Hall Refurbishment and Safety Project: Phase 6	-	-	-	-	-	-	-	-	-	150,000
City-maintained Catch Basins Full Capture Systems Retrofit Project	-	534	-	-	-	-	-	-	-	-
El Toro Road and Moulton Parkway Water Quality Treatment Project	-	-	-	-	-	90,768	82,124	-	-	-
El Toro Road Traffic Signal Synchronization Project	1,204	-	-	-	-	-	-	-	-	-
Moulton Parkway Traffic Signal Synchronization Project	6,789	-	-	-	-	-	-	-	-	-
Paseo de Valencia-Moulton Parkway Bypass Corridor	-	-	-	-	-	109,946	-	-	-	-
Pavement Management Plan Project (Eastbound Santa Maria Avenue between Santa Vittoria and Moulton Parkway)	-	-	-	-	-	-	-	85,000	-	-
Public Works Warehouse Project	-	-	-	-	-	-	-	50,000	-	-
Ridge Route Drive Drainage Repair Project	-	-	-	-	-	273,250	124,349	-	-	-
Ridge Route Drive Landscape Project	-	-	20,000	-	-	-	-	-	-	-
Transit Shelter and Street Furniture Project	-	-	-	-	-	-	-	75,000	350,000	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**	**550,000**