

CITY of LAGUNA WOODS CITY COUNCIL AGENDA

Regular Meeting
Wednesday, August 19, 2026
2:00 p.m.

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

www.zoomgov.com • Meeting ID: 161 548 2089 • Passcode: 24264

Annie McCary
Mayor

Pearl Lee
Mayor Pro Tem

Cynthia Conners
Councilmember



Shari L. Horne
Councilmember

Carol Moore
Councilmember

Welcome to a meeting of the Laguna Woods City Council!

AMERICANS WITH DISABILITIES ACT ("ADA") NOTICE

The City of Laguna Woods ("City") intends to comply with the ADA.

The public portions of this meeting will be held in the Council Chambers at Laguna Woods City Hall. The Council Chambers is equipped with a hearing loop that can be used by individuals with t-coil or telecoil-enabled hearing aids or cochlear implants. No request for disability-related modification or accommodation is required to use the hearing loop.

Individuals who require disability-related modifications or accommodations to participate in this meeting – including, but not limited to, auxiliary aids or services – may request such modifications or accommodations by emailing cityhall@lagunawoods.gov or calling the City Clerk's Office at (949) 639-0500. Requests can also be made with the assistance of the California Relay Service by calling (800) 735-2929/TTY (800) 735-2922. The City requests at least two business days' notice to effectively facilitate the provision of reasonable modifications or 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, the City of Laguna Woods posts agendas at Laguna Woods City Hall, 24264 El Toro Road, Laguna Woods, CA 92637; on the City of Laguna Woods' website (www.lagunawoods.gov); 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 of Laguna Woods' 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 except when prohibited by law.

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

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, visit www.lagunawoods.gov/email-notifications, email cityhall@lagunawoods.gov, or contact the City Clerk's Office at (949) 639-0500. Please note that the City of Laguna Woods is not responsible for, and makes no guaranties or warranties related to, the transmission or receipt of email notifications.

Mail Distribution: The City of Laguna Woods is able to mail agendas and/or agenda materials if provided with advance payment for postage and printing (if applicable). To request mail distribution, please email cityhall@lagunawoods.gov or contact the City Clerk's Office at (949) 639-0500.

FOR ADDITIONAL INFORMATION

For additional information regarding this agenda, please contact the City Clerk's Office at (949) 639-0500, cityhall@lagunawoods.gov, or 24264 El Toro Road, Laguna Woods, CA 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, CA 92637; on the City's website (www.lagunawoods.gov); and, at other locations designated by Resolution No. 24-08, pursuant to California Government Code Section 54954.2.

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

8/14/26 _____
Date

I. CALL TO ORDER

Introductory Notes: Members of the public may provide public comments and testimony during this meeting in person, in writing, or remotely using Zoom. The *Laguna Woods City Council Guide to Public Participation* – which is included in the agenda packet for this meeting immediately following the agenda – contains additional information on how to provide public comments and testimony.

Each speaker will have the opportunity to speak for up to three minutes once per agenda item, unless otherwise stipulated by the City Council. Speakers may not yield their time, or any portion thereof, to any other speaker.

Speakers are requested, but not required, to identify themselves.

To ensure each speaker is provided with an uninterrupted opportunity to speak for the full time allotted, the City Council and City staff are asked to reserve any responses they wish to make to public comments until after each speaker has completed their comments. For public hearings, the City Council and City staff are asked to reserve any responses they wish to make to public testimony until after the public hearing is closed.

II. ROLL CALL

III. PLEDGE OF ALLEGIANCE

IV. PRESENTATIONS AND CEREMONIAL MATTERS

4.1 I-5/El Toro Road Interchange Project – Orange County Transportation Authority

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. As a reminder, each speaker will have the opportunity to speak once for up to three minutes, unless otherwise stipulated by the City Council.

Please note that, pursuant to state law, the City Council is unable to take action on or discuss items not appearing on this agenda, but may briefly respond to statements made or questions posed by speakers. The City Council may also

refer items to City staff for follow up or response, request that City staff report back to the City Council at a subsequent meeting concerning items, or direct City staff to place items on a future agenda.

VI. CITY TREASURER'S REPORT

6.1 City Treasurer's Report

Recommendation: Receive and file the City Treasurer's Report for the month of July 2026.

6.2 Quarterly Financial Report

Recommendation: Receive and file the Quarterly Financial Report for the fourth quarter of Fiscal Year 2025-26.

VII. CONSENT CALENDAR

About the Consent Calendar: All items appearing on the consent calendar are considered by the City Manager to be 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 any item appearing on the consent calendar at the time the item is considered, regardless of whether or not the item has been removed from the consent calendar.

Items that are removed from the consent calendar will be considered after the items remaining on the consent calendar.

7.1 City Council Minutes

Recommendation: Approve the City Council meeting minutes for the regular meeting on July 15, 2026.

7.2 Payment Register

Recommendation: Approve the payment register dated August 19, 2026 in the amount of \$1,252,802.05.

7.3 Fiscal Year 2026-27 Budget Adjustments

Recommendation: Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADJUSTING THE ASSIGNED RESERVE BALANCES FOR THE PAID LEAVE CONTINGENCY RESERVE AND THE GENERAL FUND CONTINGENCY RESERVE FOR FISCAL YEAR 2026-27

VIII. PUBLIC HEARINGS

8.1 Building, Planning, Encroachment, and Grading Permit Fees

Recommendation:

1. Receive staff report;
2. Open public hearing;
3. Receive public testimony;
4. Close public hearing;
5. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING NEW AND INCREASED OR MODIFIED BUILDING AND PLANNING SERVICES FEES, AND ENCROACHMENT AND GRADING PERMIT FEES; AND DETERMINING AND CERTIFYING THAT THE RESOLUTION IS NOT SUBJECT TO THE CALIFORNIA ENVIRONMENTAL QUALITY ACT PURSUANT TO TITLE 14 OF THE CALIFORNIA CODE OF REGULATIONS

AND

6. 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, ADDING SECTION 10.02.050 TO CHAPTER 10.02 OF TITLE 10 (BUILDINGS AND CONSTRUCTION) OF THE LAGUNA WOODS MUNICIPAL CODE PERTAINING TO THE WAIVER OR REDUCTION OF CITY-ENACTED BUILDING FEES FOR SPECIFIED PURPOSES INCLUDING, BUT NOT LIMITED TO, PURPOSES CONSISTENT WITH CALIFORNIA HEALTH AND SAFETY CODE SECTIONS 17951.5 AND 17951.7 AND LAGUNA WOODS GENERAL PLAN HOUSING ELEMENT PROGRAMS H-1.2.5. AND H-2.2.2.; AND DETERMINING AND CERTIFYING THAT THE ORDINANCE IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

8.2 Electric Vehicle Charging Fees

Recommendation:

1. Receive staff report;
2. Open public hearing;
3. Receive public testimony;
4. Close public hearing; and
5. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING INCREASED ELECTRIC VEHICLE CHARGING FEES FOR USE OF CITY-OWNED ELECTRIC VEHICLE CHARGING STATIONS LOCATED AT LAGUNA WOODS CITY HALL, 24264 EL TORO ROAD, LAGUNA WOODS, CA 92637; AND DETERMINING AND CERTIFYING THAT THE RESOLUTION IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

IX. CITY COUNCIL BUSINESS

9.1 Coalition to Protect Community Services

Recommendation:

1. Receive and file a presentation from the California Joint Powers Insurance Authority (“CJPIA”) regarding the Coalition to Protect Community Services related to local government liability reform; and
2. Authorize the City Manager to grant permission to the CJPIA and the Coalition to Protect Community Services to display the City’s official logo on coalition correspondence, letters of support and related legislative advocacy materials submitted to members of the California Legislature and other government officials, and to identify the City as a member of the Coalition to Protect Community Services.

9.2 League of California Cities 2026 General Assembly Delegates

Recommendation: Appoint members of the City Council and/or staff to serve as a delegate, alternate delegate, and second alternate delegate at the League of California Cities 2026 General Assembly on September 25, 2026 in Anaheim, California.

9.3 Employee Positions, Compensation, and Benefits

Recommendation:

1. Approve a modified job classification for the following City employee position: Animal Outreach Officer; and
2. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, REPEALING RESOLUTION NO. 26-28, AND ESTABLISHING AND MODIFYING A COMPENSATION SCHEDULE AND BENEFITS FOR CITY EMPLOYEES, INCLUDING THE CITY MANAGER AND OTHER LOCAL AGENCY EXECUTIVES AS DEFINED IN CALIFORNIA GOVERNMENT CODE SECTION 3511.1

9.4 City Manager Employment Agreement

Recommendation:

1. Receive an oral report, as required by California Government Code Section 54953(d)(3)(A), from the City Attorney;
2. Approve Amendment No. 2 to the City Manager Employment Agreement with Christopher Macon and authorize the Mayor to execute Amendment No. 2, subject to approval as to form by the City Attorney;
3. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, REPEALING RESOLUTION NO. 26-XX, AND ESTABLISHING AND MODIFYING A COMPENSATION SCHEDULE AND BENEFITS FOR CITY EMPLOYEES, INCLUDING THE CITY MANAGER AND OTHER LOCAL AGENCY EXECUTIVES AS DEFINED IN CALIFORNIA GOVERNMENT CODE SECTION 3511.1

(Note: The proposed resolution would repeal and replace the resolution proposed to be adopted as part of Item 9.3.)

AND

4. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEAR 2026-27 BUDGET FOR FISCAL YEAR 2026-27 COMMENCING JULY 1, 2026 AND ENDING JUNE 30, 2027, INCREASING GENERAL FUND

APPROPRIATIONS TO PROVIDE THE COMPENSATION AND BENEFITS
SET FORTH IN AMENDMENT NO. 2 TO THE CITY MANAGER
EMPLOYMENT AGREEMENT

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 of Laguna Woods and meetings attended at the expense of the City of Laguna Woods 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 McCary, First Alternate: Mayor Pro Tem Lee, Second Alternate:
Councilmember Conners

10.2 Orange County Fire Authority

Councilmember Horne

10.3 Orange County Library Advisory Board

Councilmember Moore; Alternate: Mayor McCary

10.4 Orange County Mosquito and Vector Control District

Mayor Pro Tem Lee

10.5 San Joaquin Hills Transportation Corridor Agency

Councilmember Conners; Alternate: Mayor Pro Tem Lee

10.6 South Orange County Watershed Management Area

Councilmember Moore; Alternate: Mayor McCary

10.7 Other Comments and Reports

- California Joint Powers Insurance Authority (CJPIA) Annual Board of Directors Meeting, July 22, 2026 – 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 Regular Meeting: Wednesday, September 16, 2026 at 2 p.m.
Laguna Woods City Hall
24264 El Toro Road, Laguna Woods, CA 92637

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**LAGUNA WOODS CITY COUNCIL
GUIDE TO PUBLIC PARTICIPATION**

FOR THE MEETING ON AUGUST 19, 2026

FREQUENTLY ASKED QUESTIONS

City's website

www.lagunawoods.gov

Laguna Woods City Hall's address

24264 El Toro Road, Laguna Woods, CA 92637

City Clerk's Office's telephone number

(949) 639-0500

Zoom website

www.zoomgov.com

Zoom meeting ID

161 548 2089

Zoom passcode

24264

When and where does the City Council meet regularly?

The City Council meets regularly on the third Wednesday of each month at 2:00 p.m. All meetings are held at Laguna Woods City Hall, unless otherwise indicated on the agenda. A list of upcoming meetings, including dates and times, is available on the City's website and at Laguna Woods City Hall during normal working hours.

When and where are City Council agendas posted?

City Council agendas are posted in accordance with the Ralph M. Brown Act (California Government Code Section 54950, et seq.). For regular meetings, agendas are posted at least 72 hours in advance of each meeting, typically on the preceding Friday. Posting deadlines vary for adjourned, special, and emergency meetings. Agendas are posted on the City's website and at Laguna Woods City Hall.

Are email notifications available for newly posted City Council agendas?

Yes. To sign up for email notifications of newly posted City Council agendas, please visit the City's website, email cityhall@lagunawoods.gov, or call the City Clerk's Office at (949) 639-0500. Please note that the City is not responsible for, and makes no guaranties or warranties related to, the transmission or receipt of email notifications.

HOW TO PROVIDE PUBLIC COMMENTS AND TESTIMONY

IN PERSON

Individuals who would like to provide public comments or testimony 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, when public comments or testimony are called for, for the item. Public comments on items *not* appearing on this agenda will be accepted during Item V.

Each speaker will have the opportunity to speak for up to three minutes once per agenda item, unless otherwise stipulated by the City Council. Speakers may not yield their time, or any portion thereof, to any other speaker.

Speakers are requested, but not required, to identify themselves. Speakers are advised that their names and any other information verbalized, displayed, or provided in writing to the City may be publicly disclosed. No speaker should expect privacy of such information.

Speakers are able to provide printed materials (e.g., documents and photographs) to the City Council in connection with their public comments and testimony. Printed materials must be handed to the City Clerk at or immediately prior to this meeting (the City Clerk's position at the dais is marked by a title plate affixed to the front of the dais). There are five members of the City Council. If fewer than five printed copies are handed to the City Clerk, all members of the City Council will not receive the materials until after this meeting has been adjourned. Eight printed copies are encouraged, but not required (one for each of the five members of the City Council and one each for the City Manager, City Attorney, and City Clerk). Speakers may also provide supplemental materials as written public comments and testimony, following the instructions in the following section titled "IN WRITING."

The City's projectors and audiovisual systems are not available for use in connection with public comments and testimony. Speakers who wish to provide the City Council with pre-recorded audio or video content may do so by email in MP3, MOV, or MP4 formats by following the instructions in the following section titled "IN WRITING."

To ensure each speaker is provided with an uninterrupted opportunity to speak for the full time allotted, the City Council and City staff are asked to reserve any responses they wish to make to public comments until after each speaker has completed their comments. For public hearings, the City Council and City staff are asked to reserve any responses they wish to make to public testimony until after the public hearing is closed.

IN WRITING

Individuals who would like to provide written public comments or written testimony may do so by emailing them to cityhall@lagunawoods.gov, mailing them to Laguna Woods City Hall,

GUIDE TO PUBLIC PARTICIPATION

or delivering them to Laguna Woods City Hall during normal working hours. Written public comments and written testimony will be accepted until the respective item is heard.

Written public comments and written testimony received by email no later than 10:00 a.m. the day of this meeting will be forwarded to the City Council prior to or at the beginning of this meeting. All other written public comments and written testimony received by email will be forwarded to the City Council after this meeting has been adjourned. Written public comments and written testimony received by email after 10:00 a.m. the day of this meeting, but before the respective item is heard, will still be part of the meeting record and will be announced to the City Council while the respective item is being heard.

The City Council has discretion whether to have written public comments and written testimony read aloud during this meeting. If written public comments and written testimony are read aloud, the same time limits will apply as apply to verbal public comments and verbal testimony. Individuals will not be able to comment or provide testimony twice on the same item through a combination of verbal public comments or verbal testimony and written public comments or written testimony read aloud.

Individuals are requested, but not required, to identify themselves. Individuals are advised that their names and any other information provided in writing to the City may be publicly disclosed. No individuals should expect privacy of such information.

Individuals who wish to provide the City Council with pre-recorded audio or video content may do so by email in MP3, MOV, or MP4 formats. Pre-recorded audio or video content will not be played, shown, or read aloud during this meeting.

Written public comments and written testimony are not accepted on flash drives or other electronic devices. Individuals seeking to provide large files that cannot be emailed should divide files into several smaller files or consider using a file hosting or transfer service.

REMOTELY BY ZOOM

Public comments and testimony provided remotely by Zoom are subject to the same policies set forth in the preceding section titled “IN PERSON” and those set forth in this section.

Speakers will be allowed to turn on their cameras, but are not required to.

Speakers will not be allowed to share their screens.

Individuals are advised that names, telephone numbers, and any other information provided to or accessible by Zoom – including, but not limited to, audio and video from cameras and microphones – may be publicly visible and/or visible to the City and others. Such information may also be publicly disclosed. No party should expect privacy of such information.

GUIDE TO PUBLIC PARTICIPATION

Speakers who wish to provide the City Council with documents, photographs, or other written materials may do so by following the instructions in the preceding section titled “IN WRITING.” Speakers who wish to provide the City Council with pre-recorded audio or video content may do so by following the instructions in the preceding section titled “IN WRITING.”

The instructions that follow are provided as a courtesy only. Zoom is a third-party software program that is not owned or maintained by the City and, as such, instructions may change from time to time, or vary by application, browser, device, and/or version thereof. Individuals interested in attending and participating in this meeting remotely are advised to familiarize themselves with Zoom in advance of this meeting.

Using a computer, tablet, or similar device

- Visit www.zoomgov.com
- Click the "Join" button (if given an option, select "by meeting ID")
- Enter the following meeting ID: 161 548 2089
- Click the "Join" button
- Open Zoom following the on-screen prompts
- Enter the following meeting passcode: 24264
- Follow any additional on-screen prompts and enter information as required by Zoom
- Click the “Raise Hand” button when public comments or testimony are called for, for the item you wish to provide public comments or testimony on
- Click the “Unmute” button when you are called on to speak

Using a telephone

- Call (669) 216-1590
- Follow the prompts and provide the information required by Zoom
- Enter the following meeting ID: 161 548 2089
- There is no participant ID; follow prompts to bypass
- If asked for a passcode, enter the following passcode: 24264
- Press *9 to “raise your hand” when public comments or testimony are called for, for the item you wish to provide public comments or testimony on
- Press *6 to unmute your microphone when you are called on to speak

HOW TO HEAR AND/OR WATCH THIS MEETING REMOTELY

Audio and video of this meeting will be live streamed on Zoom. Audio will also be available by telephone. For more information on viewing and/or listening to this meeting, please refer to the preceding section titled “REMOTELY BY ZOOM.”

The City also plans to:

- Live stream this meeting on YouTube (www.youtube.com/@cityoflagunawoods);

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- Post a recording of this meeting on YouTube after this meeting;
- Live broadcast this meeting on Laguna Woods Village television channel 3; and
- Rebroadcast this meeting on Laguna Woods Village television channel 3 at 7:00 p.m. the same day, the following Monday at 8:00 p.m. the second Wednesday after at Noon, and the second Friday after at 1:00 p.m.

Neither public comments nor testimony will be accepted via YouTube or Laguna Woods Village television channel 3. In the event of technical difficulties affecting YouTube and/or Laguna Woods Village television channel 3, this meeting will proceed.

HOW TO VIEW CAPTIONING

The City plans to provide live, human-generated captioning for this meeting on the Laguna Woods Village television Channel 3 live broadcast, YouTube live stream, and recording posted on YouTube after this meeting.

Zoom's automatic captioning function will be activated on the Zoom live stream.

YouTube's automatic captioning function may be activated on the YouTube live stream and recording posted on YouTube after this meeting.

In all cases, individuals may need to enable captioning for captioning to be visible.

HOW TELEPHONIC OR INTERNET SERVICE DISRUPTIONS WILL BE HANDLED

Telephonic or internet service disruptions that prevent members of the public from attending or observing City Council meetings will be handled in accordance with City Administrative Policy 1.4. City Administrative Policy 1.4 is available on the City's website and at Laguna Woods City Hall during normal working hours.

HOW TO REQUEST MODIFICATIONS OR ACCOMMODATIONS UNDER THE AMERICANS WITH DISABILITIES ACT ("ADA")

The City intends to comply with the ADA.

This meeting will be held in the Council Chambers at Laguna Woods City Hall. The Council Chambers is equipped with a hearing loop that can be used by individuals with t-coil or telecoil-enabled hearing aids or cochlear implants. No request for disability-related modification or accommodation is required to use the hearing loop.

Individuals who require disability-related modifications or accommodations to participate

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in this meeting – including, but not limited to, auxiliary aids or services – may request such modifications or accommodations by emailing cityhall@lagunawoods.gov or calling the City Clerk's Office at (949) 639-0500. Requests can also be made with the assistance of the California Relay Service by calling (800) 735-2929/TTY (800) 735-2922. The City requests at least two business days' notice to effectively facilitate the provision of reasonable modifications or accommodations.

NOTICE REGARDING CHALLENGING QUASI-ADJUDICATIVE DECISIONS

California Code of Civil Procedure Section 1094.6 et seq. sets forth the procedure for judicial review of most quasi-adjudicative decisions of the Laguna Woods City Council, such as decisions regarding development projects. If an interested party wishes to challenge a decision in court, they may be limited to raising only the issues they or someone else raised prior to the Laguna Woods City Council voting on such decision, whether through verbal comments at the Laguna Woods City Council meeting during consideration of the decision and/or in written correspondence delivered to the City Clerk's Office at Laguna Woods City Hall prior to the decision being made. Judicial challenges may also be limited or barred where the interested party has not exhausted all available administrative remedies.

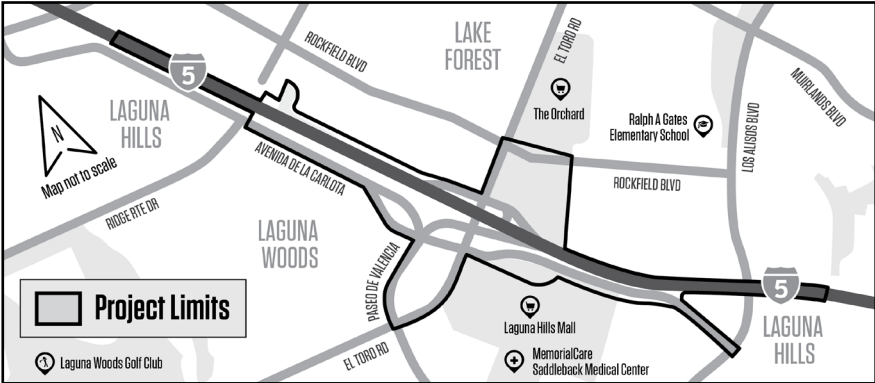
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**I-5/EL TORO ROAD INTERCHANGE PROJECT
– ORANGE COUNTY TRANSPORTATION
AUTHORITY**

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I-5/El Toro Road Interchange Project

Notice of Availability of the Draft Environmental Impact Report (DEIR) / Environmental Assessment (EA)



WHAT'S BEING PLANNED?

The California Department of Transportation (Caltrans), in cooperation with the Orange County Transportation Authority, (OCTA) proposes to modify the Interstate 5 (I-5)/El Toro Road Interchange (Post Mile 17.8/19.7) within the cities of Lake Forest, Laguna Woods, and Laguna Hills. The purpose of the project is to improve traffic flow, optimize traffic signalization, improve traffic mobility through adjacent local street intersections, reduce freeway ramp queuing, and apply technology to help manage traffic demand. Currently, the project is in the environmental review and preliminary engineering process. Two Build Alternatives and one No Build Alternative are under consideration.

Project-level conformity analysis shows that the project will conform to the State Implementation Plan, including localized impact analysis with interagency consultation for particulate matter (PM10 and PM2.5)) and Carbon Monoxide (CO) required by 40 CFR 93.116 and 93.123. This project is not considered a Project of Concern regarding particulate matter (PM10 and PM2.5) as defined in 40 CFR 93.123(b)(1). A detailed PM10 and PM2.5 hot-spot analysis was not completed because Clean Air Act and 40 CFR 93.116 requirements are met without an explicit hot-spot analysis. The project comes from a conforming Regional Transportation Plan (RTP) and Transportation Improvement Program (TIP). Comment is requested regarding the project-level conformity analysis.

WHY THIS AD?

Caltrans has studied the potential effects that could result from this project and our studies have shown it will not significantly affect the quality of the environment. We have prepared a joint environmental document that explains why this is, called the Draft Environmental Impact Report (DEIR)/ Environmental Assessment (EA). This notice is to inform you of the preparation of the DEIR/EA and of its availability for you to read. Virtual and in-person public hearings (open house format) will be held to give the public an opportunity to learn about the proposed project and potential impacts before the final design is selected. The tentative schedule for right of way activities and construction will be discussed, and CALTRANS' staff will explain the Department's relocation assistance.

WHAT'S AVAILABLE?

The Draft Environmental Impact Report (DEIR) and Environmental Assessment (EA) will be available for public review and comment at bit.ly/ETRimprovement. The document will also be available for review and comment at the following locations during business hours:

- **Caltrans District 12**, 1750 E. 4th Street, Suite 100, Santa Ana, CA 92705 (8am-5pm Monday-Friday)
- **Laguna Woods Library**, 24264 El Toro Road, Laguna Woods, CA 92637 (9am-5pm Monday-Friday)
- **El Toro Library**, 24672 Raymond Way, Lake Forest, CA 92630 (10am-7pm Monday-Thursday) ; (9am-5pm Friday & Saturday)
- **Laguna Hills Library**, 25555 Alicia Parkway, Laguna Hills, CA 92653 (10am-7pm Monday-Thursday) ; (9am-5pm Saturday)

WHERE YOU COME IN?

Have the potential impacts been addressed? Do you have information that should be included? Your comments will be part of the public record. The public will have the opportunity to ask questions, receive information, and share comments with Caltrans about the proposed project and the findings. Please submit written comments no later than 5 p.m. September 14, 2026. Caltrans will begin accepting comments on July 31, 2026. Written comments can be submitted in the following ways:

- **Email**: Send comments to D12.ELToro@dot.ca.gov
- **Comment Card**: Complete a comment card at the in-person public hearing
- **Court Reporter**: Offer verbal comments with the court reporter at the in-person and virtual public hearing
- **Mail**: Mail comments to Caltrans District 12, Division of Environmental Analysis, 1750 E. 4th Street, Suite 100, Santa Ana, CA 92705. Must be postmarked by Monday, September 14, 2026.

WHEN AND WHERE?

MEETING:	In-person Public Meeting (Open House Forum)	Zoom Public Meeting (Open House Forum)
DATE:	Wednesday, Aug. 26, 2026	Wednesday, Sept. 2, 2026
TIME:	5 to 7 p.m.	5 to 7 p.m.
LOCATION:	Laguna Hills Community Center 25555 Alicia Parkway Laguna Hills, CA 92653	Register Here bit.ly/ETROpenhouse 

CONTACT

For more information about this study or to request special accommodations (American Sign Language interpreter, accessible seating at public hearing, documentation in alternate formats, etc.), please contact Caltrans District 12 Public Information Office at (657) 328-6000 at least 21 days prior to the scheduled public hearing. TDD users may contact the California Relay Service line at 1 (800) 735-2929 or Voice Line at 1(800) 735-2922.

For general information, please contact OCTA Public Outreach at **(800)724-0353** or visit the project webpage at www.octa.net/i5eltoro.



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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 July 31, 2026

BY FUND

General Fund (Operating) **\$7,581,480**

General Fund (Reserves) **\$4,651,600**

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 **\$2,860,554**

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) **\$15,093,634**

BY INVESTMENT TYPE

Cash and Cash Equivalents **\$376,765**
2.50% of portfolio

Pooled Money Investment Accounts **\$8,667,012**
57.42% of portfolio

This includes investments in a state government investment pool and in the California Asset Management Program pool.

Investments - Earning **\$6,049,857**
40.08% of portfolio

This includes certificates of deposit.

Total (All Funds) **\$15,093,634**

Financial Assets HELD IN TRUST FUNDS as of July 31, 2026

California Employers' Pension Prefunding Trust Fund (CEPPT) **\$612,502**

- **New Contributions** **\$0**
- **Gain/(Loss) from Month Prior** **[\$2,155]**

The CEPPT is used to prefund employee pension obligations.

California Employers' Retiree Benefit Trust Fund (CERBT) **\$168,093**

- **New Contributions** **\$0**
- **Gain/(Loss) from Month Prior** **[\$831]**

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.

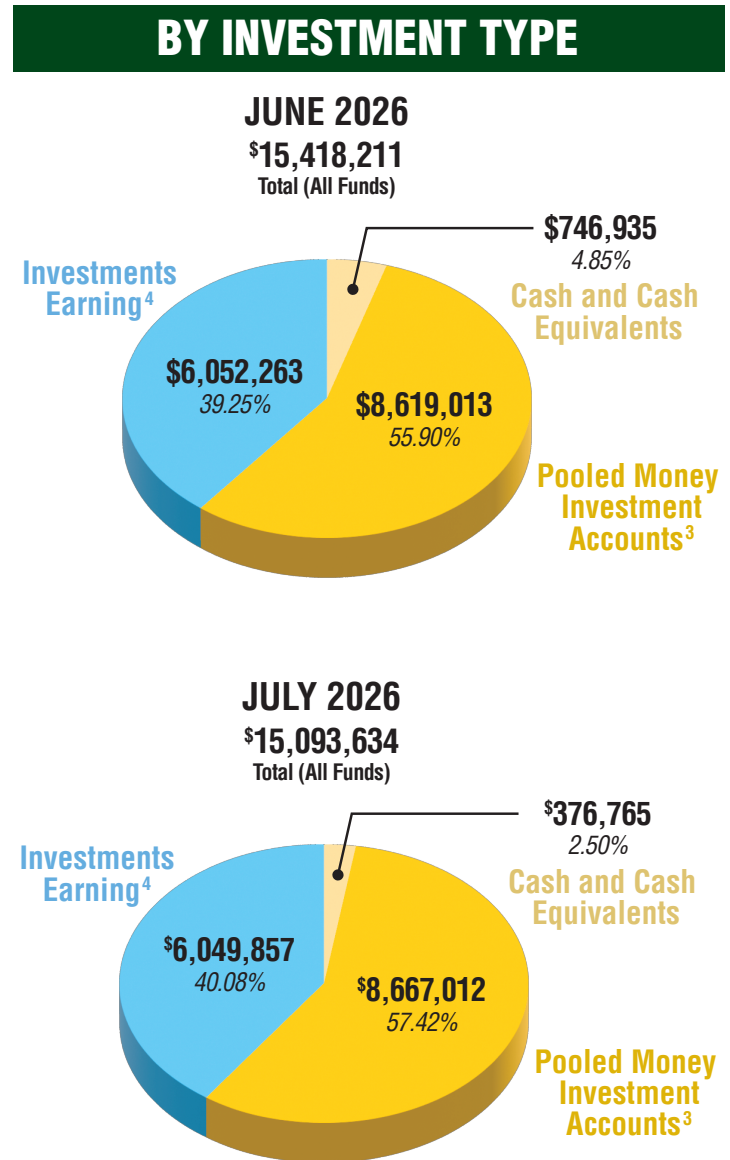
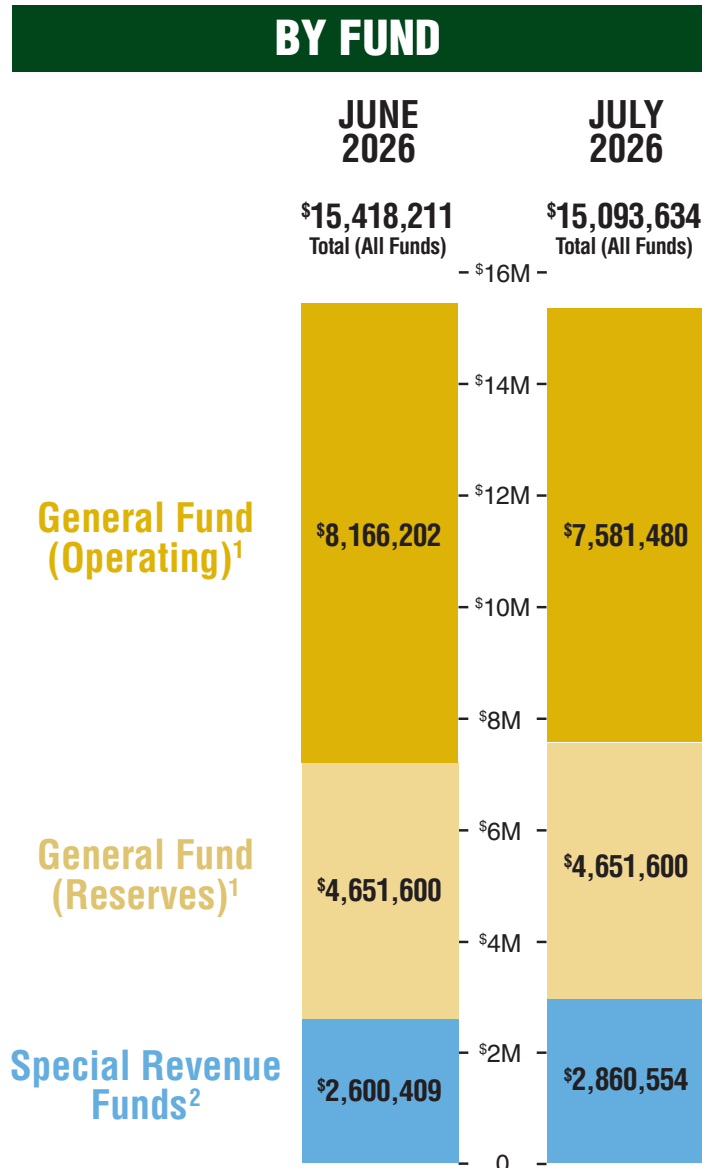


City Treasurer's Report

Monthly Financial Comparison

Comparison of Financial Assets IN THE BANK

June 2026 and July 2026



¹ General Fund: 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.

² Special Revenue Funds: 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.

³ This includes investments in a state government investment pool and in the California Asset Management Program pool.

⁴ This includes certificates of deposit.

Comparison of Financial Assets HELD IN TRUST FUNDS

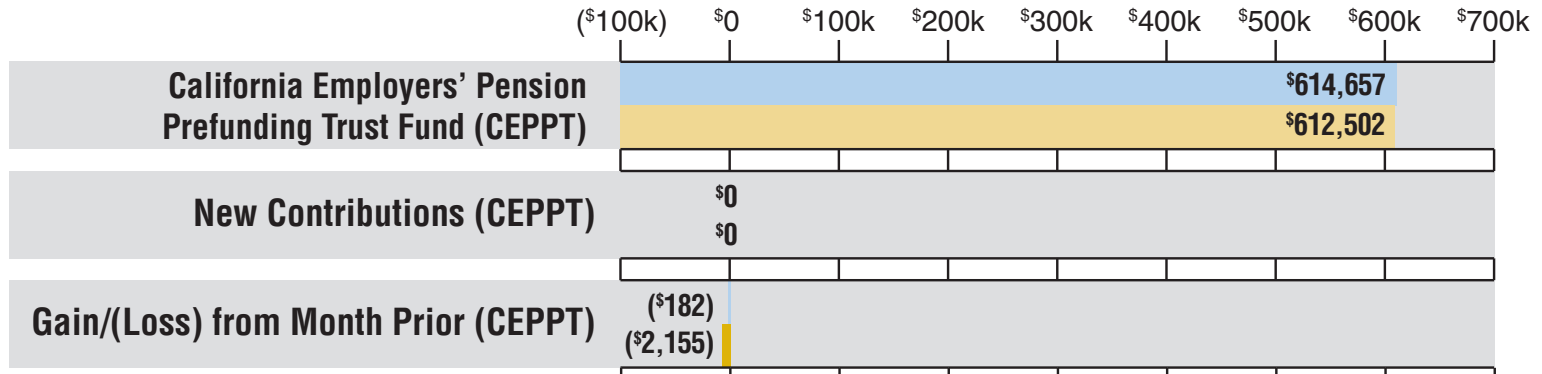
June 2026 and July 2026

June 2026

July 2026

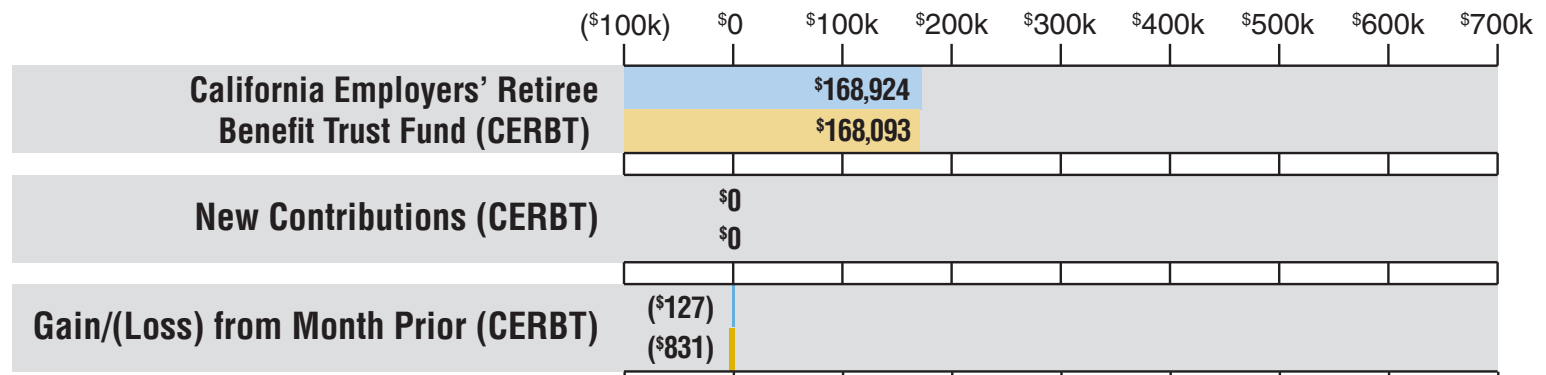
California Employers' Pension Prefunding Trust Fund (CEPPT)

The CEPPT is used to prefund employee pension obligations.



California Employers' Retiree Benefit Trust Fund (CERBT)

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 comparison reflects only revenue known and expenditures paid for the month referenced as of the date prepared. The amounts attributed to the month prior reflect the same amounts included on the monthly financial snapshot for the month prior. 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 comparison, 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 July 31, 2026

ITEM 6.1

CASH AND INVESTMENTS

	Beginning Balances As of 06/30/26	Earnings & Receipts	Disbursements	Purchases, Transfers & Other Adjustments	Ending Balances As of 07/31/26	% of Total Cash & Investment Balances	Maximum % Allowed per Investment Policy
Cash and Cash Equivalents							
Analyzed Checking Account (Note 1)	\$ 687,431	\$ 878,028	\$ (1,252,856)	\$ -	\$ 312,602	2.07%	
Money Market Funds, Multi-Bank Securities (MBS) Account (Note 4)	\$ 16,059	\$ 18,400	\$ (16,608)	\$ -	\$ 17,851	0.12%	
Earned Interest in Transit and Accrued Interest, MBS Account (Note 4)	\$ 29,017	\$ 21,577	\$ (18,400)	\$ -	\$ 32,195	0.21%	
Petty Cash	\$ 646	\$ 327	\$ (273)	\$ -	\$ 700	0.00%	
Laguna Woods Civic Support Fund Checking Account	\$ 13,782	\$ 0.07	\$ (365)	\$ -	\$ 13,417	0.09%	
Total Cash and Cash Equivalents	\$ 746,935	\$ 918,331	\$ (1,288,501)	\$ -	\$ 376,765	2.50%	100.00%
Pooled Money Investment Accounts							
Local Agency Investment Fund (LAIF - fair value) (Notes 2 and 3)	\$ 4,903,905	\$ 41,531	\$ -	\$ (5,467)	\$ 4,939,969	32.73%	
California Asset Management Program (CAMP - fair value) (Notes 2 and 3)	\$ 3,715,108	\$ 11,934	\$ -	\$ -	\$ 3,727,042	24.69%	
Total Pooled Money Investment Accounts	\$ 8,619,013	\$ 53,465	\$ -	\$ (5,467)	\$ 8,667,012	57.42%	90.00%
Investments - Interest and Income Bearing							
Certificates of Deposit - non-negotiable (fair value) (Note 2)	\$ 6,052,263	\$ -	\$ -	\$ (2,405)	\$ 6,049,857	40.08%	
Total Investments - Interest and Income Bearing	\$ 6,052,263	\$ -	\$ -	\$ (2,405)	\$ 6,049,857	40.08%	90.00%
TOTAL	\$ 15,418,211	\$ 971,797	\$ (1,288,501)	\$ (7,872)	\$ 15,093,634	100.00%	

Summary of Total Cash, Cash Equivalents, and Investments:

	General Fund	Special Revenue Funds	Totals
Analyzed Checking Account	\$ (2,534,535)	\$ 2,847,137	\$ 312,602
Money Market Funds, MBS Account	\$ 17,851	\$ -	\$ 17,851
Earned Interest in Transit and Accrued Interest, MBS Account	\$ 32,195	\$ -	\$ 32,195
Petty Cash	\$ 700	\$ -	\$ 700
LAIF	\$ 4,939,969	\$ -	\$ 4,939,969
CAMP	\$ 3,727,042	\$ -	\$ 3,727,042
Certificates of Deposit	\$ 6,049,857	\$ -	\$ 6,049,857
Laguna Woods Civic Support Fund Checking Account	\$ -	\$ 13,417	\$ 13,417
Totals	\$ 12,233,080	\$ 2,860,555	\$ 15,093,634

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



City of Laguna Woods

City Treasurer's Report

For the Month Ended July 31, 2026

ITEM 6.1

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)														
15643VAH5	2025-9	CENTRIS FED CR UN	12 months	09/26/25	10/03/25	245,000	244,939	245,000	3.900	Monthly	11/03/25	Green*	3.900	10/05/26
2546733P9	2023-5	CAPITAL ONE NATL ASSN (Note 4)	48 months	03/30/23	04/05/23	245,000	246,134	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	244,890	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	234,885	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	243,187	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	244,858	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	244,500	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	245,835	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	244,422	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	201,182	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	243,969	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	248,469	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	250,758	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	244,988	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	243,094	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	247,232	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	242,876	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	243,900	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	241,151	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	242,477	245,000	4.050	Monthly	06/22/25	Green***	4.050	05/22/30
38151PAL5	2025-10	GOLDMAN SACHS BK	60 months	09/30/25	10/08/25	245,000	239,247	245,000	3.750	Semi-Annual	04/08/26	Green*	3.750	10/08/30
61776NE82	2025-11	MORGAN STANLEY PRIVATE BANK	60 months	11/13/25	11/19/25	245,000	239,497	245,000	3.800	Semi-Annual	05/19/25	Green***	3.800	11/19/30
59013LKJ2	2026-1	MERRICK BK	60 months	03/27/26	03/31/26	245,000	241,036	245,000	4.000	Monthly	05/01/26	Green*	4.000	03/31/31
949764WZ3	2026-2	WELLS FARGO BK	60 months	05/21/26	05/29/26	245,000	243,464	245,000	4.250	Monthly	06/29/26	Green*	4.250	05/29/31
15118R5L7	2026-3	CELTIC BK	60 months	06/03/26	06/24/26	245,000	242,869	245,000	4.200	Monthly	07/24/26	Green*	4.250	06/24/31
Accrued Interest - Month End							32,195							
Total CDs						6,070,000	6,082,052	6,070,000						

(*) 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	4,945,499	4,939,969	4,945,499	Note 3	Quarterly	N/A	N/A	N/A	N/A
N/A	N/A	California Asset Management Program (CAMP)	N/A	Various	Various	3,727,042	3,727,042	3,727,042	Note 3	Monthly	N/A	N/A	N/A	N/A
Total PMIA						8,672,542	8,667,012	8,672,542						

(See NOTES on Page 4 of 4)



City of Laguna Woods
City Treasurer's Report
For the Month Ended July 31, 2026

ITEM 6.1

CASH AND INVESTMENTS

	Beginning Balances As of 06/30/26	Contributions / (Withdrawals)	Administrative Fees & Investment Expense	Unrealized Gain / (Loss)	Ending Balances As of 07/31/26
Other Post-Employment Benefits (OPEB) Trust					
CalPERS California Employers' Retiree Benefit Trust (CERBT) (Note 2) (CERBT holds all assets and administers the OPEB Trust)	\$ 168,924	\$ -	\$ (10)	\$ (821)	\$ 168,093
Employer Pension Contributions Trust					
CalPERS California Employers' Pension Prefunding Trust (CEPPT) (Note 2) (CEPPT holds all assets and administers the Employer Pension Contributions Trust)	\$ 614,657	\$ -	\$ (120)	\$ (2,035)	\$ 612,502
Total Other Funds - Held in Trust	<u>\$ 783,581</u>	<u>\$ -</u>	<u>\$ (130)</u>	<u>\$ (2,856)</u>	<u>\$ 780,595</u>

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



City of Laguna Woods
City Treasurer's Report
For the Month Ended July 31, 2026

ITEM 6.1

CASH AND INVESTMENTS

Notes:

Note 1 - Analyzed Checking Account / Monthly activity reported does not reflect July 2026 vendor invoicing processed after the date of this report.

Note 2 - During July 2026, transaction activity in pooled money investment accounts, investment accounts and fiduciary trusts included:

LAIF / The City made no deposits to or withdrawals from the LAIF account. The balance was adjusted in the amount of (\$5,467.12) to reflect the fair market value of the investment at June 30, 2026. In total, the balance includes an adjustment in the amount of (\$5,529.80) to reflect fair market value.

CAMP / The City made no deposits to or withdrawals from the CAMP account. Interest earned and posted in July 2026 was \$11,933.95.

Investments / There were no maturities of investments. Investments were adjusted in the amount of (\$2,405.35) to report balances at fair market value as of July 31, 2026.

OPEB Trust / The City made no contributions to or withdrawals from the OPEB Trust. The OPEB Trust experienced a net loss of (\$831.07) in July 2026.

Employer Pension Contributions Trust / The City made no contributions to or withdrawals from the CEPPT account. The Trust experienced a net loss of (\$2,155.12) in July 2026.

Note 3 - Investment earnings on pooled money investment accounts deposited and reported in July 2026 net of related fees were:

Pool	Earnings Post	Prior Period Earnings Deposited	Deposit for Period Ended	Current Month Gross Yield	Current Month / Quarter Earnings Will Post	Notes
LAIF	Quarterly	\$41,531.41	April 1, 2026 thru June 30, 2026	3.840%	October 2026	The average pool interest yield for July 2026 was 3.840% and the City's yield will be slightly lower based on allocation ratios and administrative fees to be deducted.
CAMP	Monthly	\$11,933.95	July 31, 2026	3.780%	August 2026	The monthly distribution yield for July 2026 was 3.780%. Earnings are paid on a monthly basis.

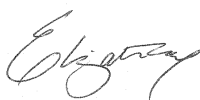
Note 4 - CDs / The stated earnings rate for CDs is a fixed rate for the full term. The City earned interest of \$18,399.59 and transferred out \$16,607.63 in Money Market Funds balances to the City's checking account in July 2026. Money Market Funds to be invested or paid out are classified separately on page 1 of 4. The Money Market Funds 30-day yield at July 31, 2026 was 2.68%. The City's portfolio also has \$32,194.61 in accrued interest, not yet vested.

The Capital One Certificate of Deposit with CUSIP #2546733P9 was originally purchased from Discover Bank, however, in Fiscal Year 2024-25 both companies merged. This CD will remain fully insured by the FDIC, separately from other Capital One CD investments.

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: 2026.08.13
22:32:55 -07'00'

Elizabeth Torres, City Treasurer

6.2

QUARTERLY FINANCIAL REPORT

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City of Laguna Woods
Fiscal Year 2025-26 Fourth Quarter Financial Report
Quarter Ended June 30, 2026
(100% of Year Elapsed - Unaudited Amounts)

As required by Administrative Policy 2.9, "the Administrative Services Director/City Treasurer shall prepare and submit a quarterly budget report to the City Council within 60 days of the end of each quarter. The report shall include actual year-to-date revenue projections or anticipated expenditures by fund; information regarding any change in revenue projections or anticipated expenditures that is likely to impact the ability to carry out budgeted activities; and, notification of all expenditures made from the Paid Leave Contingency Fund and Self-Insurance Contingency Fund during the subject quarter."

General Fund				
	Amended Budget	YTD Actual @ 06/30/26	Actual % of Budget	Variance Explanation
Revenues:				
Property Tax	\$ 3,705,800	\$ 3,745,912	101%	
Property Transfer Tax	130,000	122,342	94%	Note 1
Sales Tax	1,239,000	1,263,282	102%	
Cannabis Business Tax	1,200,000	1,810,985	151%	
Franchise Fees	883,200	850,774	96%	Note 2
Transient Occupancy Tax	597,900	562,234	94%	Note 3
Development Processing Fees	887,000	881,050	99%	
Interest	395,000	434,798	110%	
Miscellaneous	265,300	254,183	96%	Note 4
Total Revenues	9,303,200	9,925,560	107%	
Expenditures:				
City Council	22,167	20,880	94%	
General Government	1,503,764	1,111,049	74%	
Administrative Services	593,935	565,783	95%	
Engineering & Infrastructure Services	558,700	558,700	100%	
Planning & Environmental Services	2,263,799	1,991,812	88%	
Public Safety Services	3,907,119	3,431,197	88%	
Information Technology & Cyber Security	42,869	32,590	76%	
Total Expenditures	8,892,353	7,712,011	87%	
Transfers from Other Funds	153,767	153,767	100%	
Transfers to Other Funds	3,631,359	3,631,359	100%	
Net Change in Fund Balance	(3,066,745)	(1,264,043)		
Beginning Fund Balance	11,070,164	11,070,164		
Ending Fund Balance	\$ 8,003,419	\$ 9,806,121		
Fund Balance Detail:				
	June 30, 2025	June 30, 2026		
Nonspendable - Prepaid Items	\$ 31,869	\$ -		
Restricted				
Employee Benefits	298,114	298,114		
SMIP 5%	2,942	2,942		
SB1473 10%	1,921	1,921		
SB1473 10%	24	24		
Committed				
Waste Diversion	63,083	63,083		
Assigned				
Paid Leave Contingency	147,189	147,189		No change during quarter
Self Insurance Contingency	50,000	500,000		Note 10
General Fund Contingency	3,556,511	4,004,411		Equals 50% of budgeted revenues (Three contingency accounts combined)
Unassigned	6,918,511	4,788,437		
Total	\$ 11,070,164	\$ 9,806,121		



City of Laguna Woods
Fiscal Year 2025-26 Fourth Quarter Financial Report
Quarter Ended June 30, 2026
(100% of Year Elapsed - Unaudited Amounts)

Other Funds				
	Amended Budget	YTD Actual @ 06/30/26	Actual % of Budget	Variance Explanation
<u>Fuel Tax</u>				
Revenues	\$ 529,000	\$ 529,055	100%	
Expenditures	404,557	404,556	100%	
Net Change	124,443	124,499		
Beginning Fund Balance	572,737	572,737		
Ending Fund Balance	<u>\$ 697,180</u>	<u>\$ 697,236</u>		
<u>Road Maintenance & Rehabilitation Program</u>				
Revenues	\$ 510,600	\$ 497,484	97%	Note 5
Expenditures	530,817	401,645	76%	
Net Change	(20,217)	95,839		
Beginning Fund Balance	1,398,055	1,398,055		
Ending Fund Balance	<u>\$ 1,377,838</u>	<u>\$ 1,493,894</u>		
<u>Measure M2 (OC Go)</u>				
Revenues	\$ 332,600	\$ 339,380	102%	
Expenditures	267,780	245,000	91%	
Net Change	64,820	94,380		
Beginning Fund Balance	296,758	296,758		
Ending Fund Balance	<u>\$ 361,578</u>	<u>\$ 391,138</u>		
<u>Service Authority for Abandoned Vehicles (SAAV)</u>				
Revenues	\$ 1,000	\$ 1,937	194%	
Expenditures	-	-	-	
Net Change	1,000	1,937		
Beginning Fund Balance	42,209	42,209		
Ending Fund Balance	<u>\$ 43,209</u>	<u>\$ 44,146</u>		
<u>Supplemental Law Enforcement Services Act (SLESA)</u>				
Revenues	\$ 200,400	\$ 205,152	102%	
Expenditures	231,600	231,600	100%	
Net Change	(31,200)	(26,448)		
Beginning Fund Balance	56,672	56,672		
Ending Fund Balance	<u>\$ 25,472</u>	<u>\$ 30,224</u>		
<u>Mobile Source Reduction</u>				
Revenues	\$ 28,000	\$ 29,861	107%	
Expenditures	10,000	1,570	16%	
Net Change	18,000	28,291		
Beginning Fund Balance	138,757	138,757		
Ending Fund Balance	<u>\$ 156,757</u>	<u>\$ 167,048</u>		



City of Laguna Woods
Fiscal Year 2025-26 Fourth Quarter Financial Report
Quarter Ended June 30, 2026
(100% of Year Elapsed - Unaudited Amounts)

	Amended Budget	YTD Actual @ 06/30/26	Actual % of Budget	Variance Explanation
<u>PEG/Cable Television</u>				
Revenues	\$ 16,400	\$ 17,091	104%	
Expenditures	15,000	587	4%	
Net Change	1,400	16,504		
Beginning Fund Balance	86,417	86,417		
Ending Fund Balance	<u>\$ 87,817</u>	<u>\$ 102,921</u>		
<u>Senior Mobility</u>				
Revenues	\$ 424,900	\$ 138,391	33%	Note 6
Expenditures	652,598	510,478	78%	
Transfer In from General Fund	406,052	406,052	100%	
Net Change	178,354	33,965		
Beginning Fund Balance	24,021	24,021		
Ending Fund Balance	<u>\$ 202,375</u>	<u>\$ 57,986</u>		
<u>Community Development Block Grant (CDBG)</u>				
Revenues	\$ 500,000	\$ 500,000	100%	
Expenditures	500,000	500,000	100%	
Net Change	-	-		
Beginning Fund Balance	-	-		
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>		
<u>Federal Grants Programs Fund</u>				
Revenues	\$ 277,000	\$ 233,233	84%	Note 7
Expenditures	233,233	233,233	100%	
Net Change	43,767	-		
Beginning Fund Balance	-	-		
Ending Fund Balance	<u>\$ 43,767</u>	<u>\$ -</u>		
<u>State of California Grants</u>				
Revenues	\$ 388,000	\$ 209,645	54%	Note 8
Expenditures	274,924	252,506	92%	
Net Change	113,076	(42,861)		
Beginning Fund Balance	(200,374)	(200,374)		
Ending Fund Balance	<u>\$ (87,298)</u>	<u>\$ (243,235)</u>		
<u>Miscellaneous Special Revenue Fund</u>				
Revenues	\$ 400	\$ 272	68%	
Expenditures	-	-	-	
Net Change	400	272		
Beginning Fund Balance	362	362		
Ending Fund Balance	<u>\$ 762</u>	<u>\$ 634</u>		



City of Laguna Woods
Fiscal Year 2025-26 Fourth Quarter Financial Report
Quarter Ended June 30, 2026
(100% of Year Elapsed - Unaudited Amounts)

	Amended Budget	YTD Actual @ 06/30/26	Actual % of Budget	Variance Explanation
Capital Projects				
Revenues	\$ 85,000	\$ -	0%	
Expenditures	3,912,407	823,092	21%	Note 9
Transfer In from General Fund	3,224,307	3,224,307	100%	
Transfer Out to General Fund	153,767	153,767	100%	
Net Change	(756,867)	2,247,448		
Beginning Fund Balance	1,224,372	1,224,372		
Ending Fund Balance	\$ 467,505	\$ 3,471,820		

Capital Projects Expenditure Detail:

City Centre Park Enhancement Project	\$ 66,936	\$ 56,052	84%
Circulation Improvement Project	25,838	24,548	95%
CIP - Pedestrian Accessibility Improvement Project: Ph 10	1,000	1,000	100%
CIP - Woods End Wilderness Trail Drainage and Improvement Project	390,280	369,785	95%
Transit Shelter & Street Furniture Project	75,000	7,980	11%
CIP - Paseo De Valencia-Moulton Parkway Confluence Bypass Corridor Project	109,946	2,975	3%
Pavement Management Plan Project FY 25-26	93,700	61,230	65%
Public Works Warehouse Project	50,000	-	0%
City Hall Refurb Safety: Ph 4	445,360	214,156	48%
City Hall Refurb Safety: Ph 5	2,604,347	60,538	2%
City Hall Complex Parking Lot Improvement Project	50,000	24,828	50%
	\$ 3,912,407	\$ 823,092	21%

Notes:

1. Property Transfer Tax revenues were less than expected
2. The fourth quarter GRF cable television franchise fee payment is expected to be received in August
3. Transient Occupancy Tax revenues were less than expected
4. County of Orange waste disposal allocation is expected to be received in August
5. Final Road Maintenance & Rehabilitation Program apportionment is expected to be received in August
6. Pending reimbursement from the OCTA EMSD Grant; revenues are received after expenditures are incurred and submitted for reimbursement
7. ARPA funds were fully spent and recognized as revenue
8. Reimbursable grant; revenues are received after expenditures are incurred and submitted for reimbursement
9. Projects remain in-process and will be carried over to Fiscal Year 2026-27
10. Reserve amount was increased with City Council approval on August 20, 2025 (Resolution No. 25-25)

7.0 CONSENT CALENDAR SUMMARY

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City of Laguna Woods

AGENDA REPORT

TO: Honorable Mayor and Members of the City Council

FROM: Christopher Macon, City Manager

FOR: August 19, 2026 City Council Meeting

SUBJECT: Consent Calendar Summary

Recommendation

Approve all proposed actions on the August 19, 2026 Consent Calendar by single motion and City Council action.

Background

All items appearing on the consent calendar are considered by the City Manager to be 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 any item appearing on the consent calendar at the time the item is considered, regardless of whether or not the item has been removed from the consent calendar.

Items that are removed from the consent calendar will be considered after the items remaining on the consent calendar.

Summary

The August 19, 2026 Consent Calendar contains the following items:

7.1 City Council Minutes

Approval of the City Council meeting minutes for the regular meeting on July 15, 2026.

7.2 Payment Register

Approval of the payment register dated August 19, 2026 in the amount of \$1,252,802.05. A list of payments is included in the agenda packet; detailed information about individual payments is available at or from City Hall.

7.3 Fiscal Year 2026-27 Budget Adjustments

Adoption of a resolution adjusting the assigned reserve balances for the Paid Leave Contingency Reserve and the General Fund Contingency Reserve for Fiscal Year 2026-27. The proposed resolution would adjust two of the three assigned reserve balances for Fiscal Year 2026-27, in accordance with Administrative Policy 2.9 (Budgeting, Reserves, and Reporting). While two assigned reserve balances would change, the total of all three assigned reserve balances would remain \$4,762,600.

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
July 15, 2026
2:00 P.M.
Laguna Woods City Hall
24264 El Toro Road
Laguna Woods, California 92637**

I. CALL TO ORDER

Mayor McCary called the Regular Meeting of the City Council of the City of Laguna Woods to order at 2:03 p.m.

II. ROLL CALL

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

All councilmembers participated in-person at the meeting location.

STAFF PRESENT: City Manager Macon, City Attorney Patterson, City Clerk Trippy

All staff participated in-person at the meeting location.

III. PLEDGE OF ALLEGIANCE

Mark Monin, resident, led the pledge of allegiance.

IV. PRESENTATIONS AND CEREMONIAL MATTERS

4.1 Wildfire Awareness and Prevention Season – Mid-Summer-Early Fall 2026

City Clerk Trippy read the proclamation.

Mark Monin, resident, made comments.

Reid Gibson, Division Chief, Orange County Fire Authority, made comments and responded to a question from Councilmember Moore.

Milton Neira, Education Specialist, Orange County Fire Authority, made comments and responded to questions from councilmembers.

Councilmembers made comments.

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

Mayor McCary called for a brief recess.

The meeting was called back to order at 2:17 p.m.

4.2 15 Years of Measure M – Orange County Transportation Authority

Chris Boucly, Orange County Transportation Authority, made a presentation and responded to questions from councilmembers.

Councilmembers made comments.

Moved by Councilmember Horne, seconded by Councilmember Conners, and carried unanimously on a 5-0 vote, to receive and file the presentation.

4.3 2026 Women & Girls of Orange County Report – Rima Nashashibi, Orange County Commission on the Status of Women and Girls

Mayor McCary made comments.

V. PUBLIC COMMENTS ON NON-AGENDA ITEMS

Vicki Johnson, resident, commented on the Orange County Fire Authority, the Senior Mobility Program, term limits, Flock cameras, drones, cooling centers, and the Orange County Power Authority.

VI. CITY TREASURER'S REPORT

6.1 City Treasurer Report

City Manager Macon made a presentation.

Councilmembers made comments.

Moved by Councilmember Conners, seconded by Councilmember Horne, and carried unanimously on a 5-0 vote, to receive and file the City Treasurer's Report for the month of June 2026.

VII. CONSENT CALENDAR

Moved by Councilmember Moore, seconded by Councilmember Conners, and carried unanimously on a 5-0 vote, to approve Consent Calendar items 7.1-7.7.

7.1 City Council Minutes

Approved the City Council meeting minutes for the regular meeting on June 17, 2026.

7.2 Payment Register

Approved the payment register dated July 15, 2026, in the amount of \$718,983.77.

7.3 City Fleet Vehicles

1. Adopted a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEAR 2026-27 BUDGET FOR FISCAL YEAR 2026-27 COMMENCING JULY 1, 2026 AND ENDING JUNE 30, 2027, INCREASING MOBILE SOURCE REDUCTION FUND APPROPRIATIONS FOR THE PURCHASE OF TWO NEW ZERO EMISSION VEHICLES

AND

2. As permitted by Laguna Woods Municipal Code Section 3.06.100(b), waived the competitive bidding requirements set forth in Laguna Woods Municipal Code Section 3.06.080(c) for the purchase of two new 2027 Chevrolet Bolt EV vehicles; and
3. Authorized the City Manager to execute purchase agreements and other documentation to purchase two new 2027 Chevrolet Bolt EV vehicles for the City's fleet in an amount not to exceed \$60,000.

7.4 Purchase Authorization

Authorized expenditures from the existing Information Technology & Cyber Security Account budget to purchase 25 new computers and 25 new docking stations for the new computers in the amount of \$51,625.11, plus any additional tax, using the Dell NASPO Computer Equipment PA – California cooperative purchasing agreement.

7.5 Traffic Signal, Street Light, and City Hall Lighting Maintenance Services

Ratified the City Manager's execution of an assignment and assumption consent agreement with Bear Electrical Solutions, LLC, related to their existing agreement with the City for traffic signal, street light, and City Hall lighting maintenance services.

7.6 Urban County Community Development Block Grant and Other Programs Cooperation Agreement

Approved amendment seven to the cooperation agreement with the County of Orange related to participation in the Urban County Community Development Block Grant (CDBG) program and other United States Department of Housing and Urban Development programs, and authorized the City Manager to execute the amendment,

subject to approval as to form by the City Attorney.

7.7 City Council Travel Reimbursement

1. Authorized expenditures from the existing City Council Department budget to reimburse Mayor McCary for mileage to and from her home and the Anaheim Convention Center in Anaheim, CA, and for self-parking at the Anaheim Convention Center, to participate in the League of California Cities (Cal Cities) Annual Conference and Expo, September 23-25, 2026, in a total amount not to exceed \$200;
2. Authorized expenditures from the existing City Council Department budget to reimburse Councilmember Moore for mileage to and from her home and the Anaheim Convention Center in Anaheim, CA, and for self-parking at the Anaheim Convention Center, to participate in the League of California Cities (Cal Cities) Annual Conference and Expo, September 23-25, 2026, in a total amount not to exceed \$200; and
3. Authorized expenditures from the existing City Council Department budget to reimburse Mayor Pro Tem Lee for mileage to and from her home and the Anaheim Convention Center in Anaheim, CA, and for self-parking at the Anaheim Convention Center, to participate in the League of California Cities (Cal Cities) Annual Conference and Expo, September 23-25, 2026, in a total amount not to exceed \$200.

VIII. PUBLIC HEARINGS – None

IX. CITY COUNCIL BUSINESS

9.1 City-Owned Streetlights Within United Laguna Hills Mutual

City Manager Macon made a presentation.

Ann Beltran, resident, spoke in support of the recommendation.

Mike Raugh, resident, expressed concern with the potential intensity of LED lighting and suggested a soft yellow tone.

Bill Walsh, resident, spoke in support of the recommendation and stated that the City may experience tariff-related cost savings.

Vicki Johnson, resident, spoke in support of the item, encouraged the City to look at the potential for incorporating solar panels, and asked about cost savings.

City Manager Macon briefly responded to public comments.

Councilmembers discussed the item and staff responded to questions.

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

1. Approve a first amendment to the streetlight maintenance and operation agreement with United Laguna Hills Mutual and authorize the Mayor to execute the first amendment, subject to approval as to form by the City Attorney; and
2. Direct the City Manager to include funding in the proposed Fiscal Years 2027-29 Budget for the retrofit of 188 City-owned streetlights within United Laguna Hills Mutual with light-emitting diode (“LED”) lamps, as contemplated by the first amendment to the streetlight maintenance and operation agreement with United Laguna Hills Mutual.

9.2 2025-2026 Orange County Grand Jury Report, “Wildfires Hit Home”

City Manager Macon made a presentation.

Vicki Johnson, resident, asked about the report.

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

Councilmembers discussed the item and staff responded to questions.

Moved by Councilmember Horne, seconded by Councilmember Conners, and carried unanimously on a 5-0 vote, to approve a response to the 2025-2026 Orange County Grand Jury Report, “Wildfires Hit Home,” authorize the Mayor to execute the response, and direct the City Manager to submit the response as required by applicable law.

9.3 2025-2026 Orange County Grand Jury Report, “California Housing Mandates: the unintended Reshaping of Orange County Neighborhoods”

City Manager Macon made a presentation.

Councilmember Horne left the meeting at 3:28 p.m.

Councilmembers discussed the item and staff responded to questions.

Councilmember Horne returned to the meeting at 3:33 p.m.

Moved by Councilmember Conners, seconded by Mayor Pro Tem Lee, and carried unanimously on a 5-0 vote, to approve a response to the 2025-2026 Orange County Grand Jury Report, “California Housing Mandates: The Unintended Reshaping of Orange County Neighborhoods,” authorize the Mayor to execute the response, and direct the City Manager to submit the response as required by applicable law.

9.4 Transit Shelter and Street Furniture Project

City Manager Macon made a presentation.

Councilmembers left the meeting at 4:14 p.m. and returned at 4:19 p.m.

Vicki Johnson, resident, encouraged incorporating an umbrella for shade in the secondary stop, incorporating electronic bus arrival information, preserving views from the stops of approaching buses, and increasing the frequency of buses. Ms. Johnson also asked a clarifying question.

Mike Raugh, resident, expressed his support for more public transit options.

Sue Quam, resident, suggested adding a rear wall to the primary stop and incorporating bus schedule information.

City Manager Macon briefly responded to public comments.

Councilmembers discussed the item and staff responded to questions.

9.5 City Council Meeting Schedule

City Manager Macon summarized the agenda item.

Councilmembers discussed the item and staff responded to questions.

Moved by Councilmember Conners, seconded by Councilmember Horne, and carried unanimously on a 5-0 vote, to schedule an adjourned regular meeting of the City Council for Wednesday, August 12, 2026, at 11:00 a.m. at Laguna Woods City Hall, 24264 El Toro Road, Laguna Woods, CA 92637.

X. CITY COUNCIL REPORTS AND COMMENTS

10.1 Coastal Greenbelt Authority

Mayor McCary provided a report.

10.2 Orange County Fire Authority

Councilmember Horne provided a report, including a video.

10.3 Orange County Library Advisory Board

Councilmember Moore provided a report, including slides.

Jolene Finn, Branch Manager and Briana Bickal, Librarian, OC Public Libraries, made comments.

10.4 Orange County Mosquito and Vector Control District

No report

10.5 San Joaquin Hills Transportation Corridor Agency

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

10.6 South Orange County Watershed Management Area

No report

10.7 Other Comments and Reports – None

XI. CLOSED SESSION

City Attorney Patterson reviewed the closed session items.

Prior to convening in closed session, an opportunity was provided for public comments on items appearing on the closed session agenda. No such public comments were received.

The City Council adjourned to closed session at 5:03 p.m.

11.1 The City Council met in closed session under the authority of California Government Code Section 54957(b)(1) to consider the following: Public Employee Performance Evaluation – City Manager.

11.2 The City Council met in closed session under the authority of California Government Code Section 54957.6 to conference with its labor negotiator.

City designated representative: Alisha Patterson, City Attorney
Unrepresented employee: City Manager

XII. CLOSED SESSION REPORT

The City Council reconvened in open session at 5:18 p.m. City Attorney Patterson stated that there was no reportable action.

XIII. ADJOURNMENT

The meeting was adjourned at 5:19 p.m. The next adjourned regular meeting will be at 11:00 a.m. on Wednesday, August 12, 2026, 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, August 19, 2026, at Laguna Woods City Hall, 24264 El Toro Road, Laguna Woods, CA 92637.

YOLIE TRIPPY, CMC, City Clerk

Approved: August 19, 2026

ANNIE MCCARY, Mayor

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

August 19, 2026

ITEM 7.2

This Report Covers the Period 07/01/2026 through 07/31/2026

Date		Vendor Name	Description	Amount
Debit		<i>Automatic Bank Debits:</i>		
Debit	07/02/2026	NAVIA BENEFIT SOLUTIONS, INC.	Employee Benefit Program / June 2026	352.88
Debit	07/02/2026	GLOBAL PAYMENTS / OPEN EDGE	Credit Card Processing Fees / June 2026	983.17
Debit	07/02/2026	ADP WAGE PAY	Payroll Transfer / Pay Period Ended 06/26/26	43,067.15
Debit	07/02/2026	ADP TAX	Payroll Taxes / Pay Period Ended 06/26/26	21,474.09
Debit	07/03/2026	DELTA DENTAL OF CALIFORNIA	Employee Benefit Program / July 2026	1,020.43
Debit	07/06/2026	MISSION SQUARE RETIREMENT	Employee Benefit Program / Pay Period Ended 06/26/26	4,718.52
Debit	07/07/2026	CALPERS - HEALTH	Employee Benefit Program / July 2026	23,961.12
Debit	07/08/2026	CALPERS - RETIREMENT	Retirement Contributions / Pay Period Ended 06/12/26	7,370.00
Debit	07/08/2026	CALPERS - RETIREMENT	Retirement Contributions / Pay Period Ended 06/12/26	3,794.50
Debit	07/09/2026	NAVIA BENEFIT SOLUTIONS, INC.	Employee Benefit Program / June & July 2026	862.78
Debit	07/09/2026	NAVIA BENEFIT SOLUTIONS, INC.	125 Cafeteria Plan Administration / June 2026	200.00
Debit	07/10/2026	ADP PAYROLL SERVICES	Payroll Processing Fees / June 2026	592.84
Debit	07/14/2026	U.S. BANK	Bank Service Charges / June 2026	66.24
Debit	07/15/2026	AIRESPRING INC.	City Hall Internet Service / July 2026	597.64
Debit	07/16/2026	NAVIA BENEFIT SOLUTIONS, INC.	Employee Benefit Program / July 2026	634.19
Debit	07/16/2026	COUNTY OF ORANGE - SHERIFF	Law Enforcement Services / June 2026	130,930.82
Debit	07/16/2026	ADP WAGE PAY	Payroll Transfer / Pay Period Ended 07/10/26	43,781.01
Debit	07/16/2026	ADP TAX	Payroll Taxes / Pay Period Ended 07/10/26	21,496.03
Debit	07/17/2026	ADP PAYROLL SERVICES	Payroll Processing Fees / June 2026	106.00
Debit	07/17/2026	MISSION SQUARE RETIREMENT	Employee Benefit Program / Pay Period Ended 07/10/26	3,218.52
Debit	07/23/2026	NAVIA BENEFIT SOLUTIONS, INC.	Employee Benefit Program / July 2026	148.97
Debit	07/23/2026	CALPERS - RETIREMENT	Retirement Contributions / Pay Period Ended 06/26/26	7,077.69
Debit	07/23/2026	CALPERS - RETIREMENT	Retirement Contributions / Pay Period Ended 06/26/26	3,794.50
Debit	07/24/2026	COUNTY OF ORANGE - SHERIFF	Law Enforcement Services / July 2026	302,146.58
Debit	07/30/2026	NAVIA BENEFIT SOLUTIONS, INC.	Employee Benefit Program / July 2026	55.47
Debit	07/30/2026	ADP WAGE PAY	Payroll Transfer / Pay Period Ended 07/24/26	41,929.95
Debit	07/30/2026	ADP TAX	Payroll Taxes / Pay Period Ended 07/24/26	20,393.96
Check Number		<i>Checks:</i>		
9531	07/10/2026	AMAZON CAPITAL SERVICES	Office Supplies / June 2026	90.96
9532	07/10/2026	APRIL BAUMGARTEN	Mileage Reimbursement / July - December 2025	691.32
9533	07/10/2026	ARC DOCUMENT SOLUTIONS, LLC	Printing Services / April 2026	249.18
9534	07/10/2026	CALIFORNIA BUILDING STANDARDS COMMISSION	Building Permit Fee Assessment / April - June 2026	671.40
9535	07/10/2026	CALIFORNIA DEPARTMENT OF CONSERVATION	Quarterly SMIP Fees / April - June 2026	1,035.95
9536	07/10/2026	CITY OF ALISO VIEJO	Dairy Fork Constructed Wetland Maintenance / Fiscal Year 2025-26	1,947.51
9537	07/10/2026	COYOTE WILDLIFE AND PEST SOLUTIONS, INC.	Animal Abatement Services / June 2026	3,000.00
9538	07/10/2026	DIVISION OF THE STATE ARCHITECT	Disability Access & Education Fee / April - June 2026	2.40
9539	07/10/2026	EVERON, LLC	City Hall Maintenance / June 2026	624.00
9540	07/10/2026	IRWIN B BORNSTEIN, CPA	Financial Consulting Services / June 2026	1,144.00
9541	07/10/2026	MARC DONOHUE	Administrative Services / June 2026	300.00
9542	07/10/2026	MINUTEMAN PRESS, INC.	Printing Services	458.35
9543	07/10/2026	ORANGE COUNTY CLERK-RECORDER	Document Recording Fee	50.00
9544	07/10/2026	PARK CONSULTING GROUP, INC.	Software Consulting Services / June 2026	4,096.25
9545	07/10/2026	PSOMAS	Planning Services / May 2026	5,206.50
9546	07/10/2026	SMITH ARCHITECTS	Transit Shelter & Street Furniture Project	1,980.00

CITY OF LAGUNA WOODS

PAYMENT REGISTER

August 19, 2026

ITEM 7.2

This Report Covers the Period 07/01/2026 through 07/31/2026

	Date	Vendor Name	Description	Amount
9547	07/10/2026	SOUTHERN CALIFORNIA SHREDDING	Shredding Services / June 2026	420.00
9548	07/10/2026	SWEEPING CORPORATION OF AMERICA	Street Sweeping Services / June 2026	3,480.00
9549	07/10/2026	VERIZON COMMUNICATIONS INC.	Fleet Software / June 2026	199.63
9550	07/10/2026	VIDIFLO, LLC	Broadcasting Maintenance	525.00
9551	07/10/2026	AETNA BEHAVIORAL HEALTH, LLC	Employee Benefit Program / July 2026	33.06
9552	07/10/2026	ALLIANT INSURANCE SERVICES	Commercial Crime Insurance / Fiscal Year 2026-27	1,143.00
9553	07/10/2026	AMERICAN PLANNING ASSOCIATION	Membership Dues / Fiscal Year 2026-27	773.20
9554	07/10/2026	CALBO	California Building Officials Membership	275.00
9555	07/10/2026	CALIFORNIA JPIA	Liability & Workers' Compensation Insurance / Fiscal Year 2026-27	75,842.00
9556	07/10/2026	COUNTY OF ORANGE	Orange County LAFCO - Cost Allocation / Fiscal Year 2026-27	2,928.12
9557	07/10/2026	EPIC IO TECHNOLOGIES, INC.	City Hall Internet Service / July 2026	201.45
9558	07/10/2026	EVERON, LLC	Fire Monitoring / July - September 2026	310.81
9559	07/10/2026	GOGOV, INC.	Code Enforcement & Water Quality Software / Fiscal Year 2026-27	3,120.00
9560	07/10/2026	KONE INC.	City Hall Elevator Maintenance / July 2026	239.86
9561	07/10/2026	PETTY CASH	Replenish Petty Cash / June 2026	-
9562	07/10/2026	RICOH USA, INC.	Copier Lease / July 2026	246.57
9563	07/10/2026	VISION SERVICE PLAN OF AMERICA	Employee Benefit Program / July 2026	254.94
9564	07/17/2026	SIMPSON IRVINE, INC.	Fleet Vehicle Charging Adaptors	551.68
9565	07/17/2026	SIMPSON IRVINE, INC.	Zero Emission Vehicle Purchase	29,862.82
9566	07/17/2026	SIMPSON IRVINE, INC.	Zero Emission Vehicle Purchase	29,862.82
9567	07/17/2026	SOCAL INFRARED	City Hall Maintenance	1,395.00
9568	07/17/2026	SOUTHERN CALIFORNIA EDISON	Electric Service / May - June 2026	9,693.56
9569	07/24/2026	ALLIANCE BUILDING MAINTENANCE, LLC	Janitorial Services / June 2026	2,916.00
9570	07/24/2026	APRIL BAUMGARTEN	Mileage Reimbursement / January - June 2026	942.40
9571	07/24/2026	ARC DOCUMENT SOLUTIONS, LLC	Document Scanning	2,826.40
9572	07/24/2026	AT&T	Telephone / 581-9821 / June 2026	159.37
9573	07/24/2026	AT&T	Telephone / 583-1105 / June 2026	32.14
9574	07/24/2026	BOUTWELL FAY, LLP	Legal Services / June 2026	218.00
9575	07/24/2026	BRIGHTVIEW LANDSCAPE SERVICES, INC.	Landscape Maintenance / April 2026	8,333.90
9576	07/24/2026	CAPTIONING UNLIMITED	Closed Captioning / June 2026	400.00
9577	07/24/2026	CHASE DESIGN, INC.	Website Design & Maintenance Services / May & June 2026	5,587.50
9578	07/24/2026	CHECKERED FLAG LAKE FOREST, LP	Fleet Vehicle Washing / June 2026	180.00
9579	07/24/2026	CLEARSOURCE FINANCIAL	Fee Study Services	8,775.00
9580	07/24/2026	GENERAL NETWORKS CORPORATION	IT Support Services	1,957.80
9581	07/24/2026	GEOSYNTEC CONSULTANTS, INC.	Trash Provisions Support Services / June 2026	1,500.00
9582	07/24/2026	ITERIS, INC.	Traffic Engineering / June 2026	7,126.01
9583	07/24/2026	LAGUNA CANYON FOUNDATION	Wildfire Mitigation Survey	1,865.00
9584	07/24/2026	LIFTECH ELEVATOR SERVICES, LLC	City Hall Refurbishment & Safety Project: Phase 4	6,620.00
9585	07/24/2026	LSA ASSOCIATES, INC.	Planning Services / June 2026	6,953.79
9586	07/24/2026	NV5, INC.	Engineering Services / June 2026	20,699.48
9587	07/24/2026	OCY MANAGEMENT, LLC	Senior Mobility Program Services / June 2026	40,843.62
9588	07/24/2026	ORKIN	City Hall Maintenance / June 2026	134.00
9589	07/24/2026	PV MAINTENANCE INC.	Street, City Hall & Park Maintenance / June 2026	12,782.53
9590	07/24/2026	RICOH USA, INC.	Copier Usage / April - June 2026	1,222.89
9591	07/24/2026	RJM DESIGN GROUP	Landscape Architectural Services / June 2026	2,475.87
9592	07/24/2026	RUTAN & TUCKER, LLP	Legal Services / June 2026	3,915.00
9593	07/24/2026	SOUTH COAST IT	IT Consulting Services / June 2026	238.80

CITY OF LAGUNA WOODS
PAYMENT REGISTER
August 19, 2026

This Report Covers the Period 07/01/2026 through 07/31/2026

Date	Vendor Name	Description	Amount
9594 07/24/2026	SOUTHERN CALIFORNIA GAS COMPANY	Gas Service - City Hall / June 2026	14.30
9595 07/24/2026	SOUTHERN CALIFORNIA NEWS GROUP	Public Notices / June 2026	2,570.29
9596 07/24/2026	TRIPEPI, SMITH AND ASSOCIATES, INC.	Broadcasting Services / June 2026	968.86
9597 07/24/2026	U.S. BANK	Credit Card Charges / June 2026	7,868.51
9598 07/24/2026	UNITED STORM WATER, INC.	Catch Basin Cleaning / June 2026	7,832.00
9599 07/24/2026	VERIZON WIRELESS	Building & Code Enforcement iPads Data Plans / June 2026	140.05
9600 07/24/2026	VIDIFLO, LLC	Broadcasting Maintenance & Equipment	10,463.60
9601 07/24/2026	WM CURBSIDE, LLC	HHW & Sharps Program / June 2026	4,521.93
9602 07/24/2026	APRIL BAUMGARTEN	Educational Assistance Program Reimbursement / Calendar Year 2026	1,747.62
9603 07/24/2026	AT&T	White Pages / July 2026	4.33
9604 07/24/2026	CALBO	Job Posting	185.00
9605 07/24/2026	CALIFORNIA JPIA	All Risk Property Insurance / Fiscal Year 2026-27	18,434.00
9606 07/24/2026	CAPTIONING UNLIMITED	Closed Captioning / July 2026	400.00
9607 07/24/2026	CHASE DESIGN, INC.	Video Design Services	11,450.00
9608 07/24/2026	CITY OF LAGUNA BEACH	Animal Control & Shelter Services / July 2026	10,755.00
9609 07/24/2026	DAVID GRAHAM	Cancelled Permit Refund	165.00
9610 07/24/2026	DIGITAL MAGIC SIGNS INC.	Vehicle Graphics	1,676.23
9611 07/24/2026	GRANITE DATA SOLUTIONS, INC.	Computer Software	4,575.00
9612 07/24/2026	JUSTIN FAYLONA	Educational Assistance Program Reimbursement / Calendar Year 2026	534.70
9613 07/24/2026	MINUTEMAN PRESS, INC.	Printing Services	1,095.62
9614 07/24/2026	RICOH USA, INC.	Copier Lease / August 2026	246.57
9615 07/24/2026	SAFE AND SOUND SECURITY, INC.	City Hall Refurbishment & Safety Project: Phase 5	118,712.45
9616 07/24/2026	TRAUMA INTERVENTION PROGRAMS, INC.	Emotional & Practical Support Services / Fiscal Year 2026-27	2,185.00
9617 07/31/2026	BEAR ELECTRICAL SOLUTIONS, INC.	Traffic Signal Maintenance / June 2026	12,088.50
9618 07/31/2026	BUREAU VERITAS NORTH AMERICA INC	Plan Check Review Services / June 2026	4,117.50
9619 07/31/2026	KARDENT	City Hall Refurbishment & Safety Project: Phase 5	4,000.00
9620 07/31/2026	MINUTEMAN PRESS, INC.	Printing Services	760.70
9621 07/31/2026	SOUTHERN CALIFORNIA EDISON	Street Lighting - Residential / June 2026	2,298.56
9622 07/31/2026	CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS	Training Seminar	200.00
9623 07/31/2026	COYOTE WILDLIFE AND PEST SOLUTIONS, INC.	Animal Abatement Services / July 2026	3,000.00
9624 07/31/2026	FHI CONSTRUCTION	Waste Diversion Deposit Refund	250.00
9625 07/31/2026	GENERAL NETWORKS CORPORATION	IT Support Services	875.00
9626 07/31/2026	LAGUNA WOODS PASEO DE VALENCIA, LLC	Deposit Project Reimbursement	1,365.05
9627 07/31/2026	MILLSTEN ENTERPRISES, INC.	Woods End Wilderness Trail Drainage & Improvement Project	4,118.16
9628 07/31/2026	MISSION SQUARE RETIREMENT	Quarterly Plan Fee / July - September 2026	125.00
9629 07/31/2026	PETTY CASH	Replenish Petty Cash / July 2026	-
9630 07/31/2026	SAFE AND SOUND SECURITY, INC.	Programming Support Services	75.00
9631 07/31/2026	STAPLES	Office & Janitorial Supplies / July 2026	895.77
9632 07/31/2026	TALIMAR SYSTEMS, INC.	City Hall Refurbishment & Safety Project: Phase 5	5,172.00
9633 07/31/2026	VISION SERVICE PLAN OF AMERICA	Employee Benefit Program / August 2026	254.94
Total Bank Debits and Checks:			\$ 1,252,529.13

**CITY OF LAGUNA WOODS
PAYMENT REGISTER
August 19, 2026**

This Report Covers the Period 07/01/2026 through 07/31/2026

Date	Vendor Name	Description	Amount
Petty Cash Expenditures Paid Out (See Note 2)			
	Chaupain Bakery	Interagency Meeting Breakfast	\$98.10
	JPIA Training	Mileage Reimbursement	\$27.12
	Uber	Transportation To New City Vehicles	\$69.70
	Orange County Clerk-Recorder	Document Recording Fee	\$78.00
Total Petty Cash:			\$272.92

TOTAL \$ 1,252,802.05

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 July 2026, the following Councilmembers received compensation in the amount of \$300: Connors, 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 #9597 to U.S. Bank totaling \$7,868.51:

Microsoft	Office 365 Online Services / May 2026	\$551.46
Microsoft	Office 365 Online Subscription / June 2026	\$141.75
Microsoft	Office 365 Online Services / Fiscal Year 2026-27	\$4,032.00
Sinch Mailgun	Computer Software	\$35.00
Zoom	Video Conferencing	\$31.98
Hightail	Computer Software	\$15.00
Make.com	GIS Software	\$10.59
ICMA	Annual Membership / Macon	\$1,200.00
Stamps.com	Postage	\$80.99
USPS	Postage	\$530.90
Phresh	Office Supplies	\$69.42
ChargePoint	Fleet Vehicle Charging Fees	\$190.00
B & H Photo	Broadcasting Audio Equipment	\$587.24
Cal Cities	Quarterly Meeting Registration / Macon & McCary	\$60.00
GoDaddy	Website Domain Renewal	\$299.99
US Bank	Finance Charge	\$32.19
Total Credit Card Reimbursement:		\$7,868.51

**CITY OF LAGUNA WOODS
PAYMENT REGISTER
August 19, 2026**

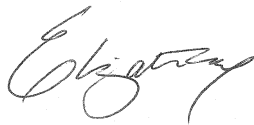
This Report Covers the Period 07/01/2026 through 07/31/2026

Date	Vendor Name	Description	Amount
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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: 2026.08.13
22:36:42 -07'00'

Elizabeth Torres, Administrative Services Director/City Treasurer

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7.3 FISCAL YEAR 2026-27 BUDGET ADJUSTMENTS

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

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**CITY OF LAGUNA WOODS
RESOLUTION NO. 26-XX**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADJUSTING THE ASSIGNED RESERVE BALANCES FOR THE PAID LEAVE CONTINGENCY RESERVE AND THE GENERAL FUND CONTINGENCY RESERVE FOR FISCAL YEAR 2026-27

WHEREAS, the Fiscal Years 2026-27 Budget (“Budget”) was adopted by the City Council on June 25, 2025; and

WHEREAS, the Budget includes contingency funds for paid leave, self-insurance, and General Fund purposes; and

WHEREAS, in accordance with Administrative Policy 2.9, the Budget was adopted with an overall target for committed and assigned reserves in an amount equal to 50% of the adopted General Fund revenue budget for Fiscal Year 2026-27, less any one-time revenues and non-operating revenues, based on information available as the adoption of the Budget; and

WHEREAS, in accordance with Administrative Policy 2.9, the Budget was adopted with an estimate of the assigned reserve balance for the Paid Leave Contingency Reserve for Fiscal Year 2026-27, subject to finalization by City Council action after fiscal-year-end calculations are available; and

WHEREAS, Fiscal Year 2026-27 year-end calculations for the Paid Leave Contingency Reserve are now available and staff has recommended an increase in its assigned reserve balance for Fiscal Year 2026-27, based on actual accrued paid leave balances for City employees as of June 30, 2026; and

WHEREAS, in accordance with Administrative Policy 2.9, adjustment of the assigned reserve balance for the Paid Leave Contingency Reserve also affects the assigned reserve balance for the General Fund Contingency Reserve; and

WHEREAS, the assigned reserve balance adjustments recommended by staff would increase and finalize the assigned reserve balance for the Paid Leave Contingency Reserve for Fiscal Year 2026-27 by \$72,945 and reduce the assigned reserve balance for the General Fund Contingency Reserve for Fiscal Year 2026-27 by \$72,945, with no change to total committed and assigned reserves for Fiscal Year 2026-27.

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

SECTION 1. Section 3 of Resolution No. 25-25 is hereby amended, in its entirety, to

read as follows:

The General Fund assigned reserves authorized are:

	<i>Fiscal Year 2025-26</i>	<i>Fiscal Year 2026-27</i>
Paid Leave Contingency Reserve	\$147,189	\$209,339
Self-Insurance Contingency Reserve	\$500,000	\$500,000
General Fund Contingency Reserve	\$4,004,411	\$4,053,261
TOTAL	\$4,651,600	\$4,762,600

Assigned reserves shall be maintained, administered, and expended in accordance with 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 this XX day of XX 2026.

ANNIE MCCARY, 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. 26-XX** was duly adopted by the City Council of the City of Laguna Woods at a regular meeting thereof, held on the 19th day of August 2026, by the following vote:

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

YOLIE TRIPPY, CMC, City Clerk

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8.1

**BUILDING, PLANNING, ENCROACHMENT,
AND GRADING PERMIT FEES**

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City of Laguna Woods

AGENDA REPORT

TO: Honorable Mayor and Members of the City Council

FROM: Christopher Macon, City Manager

FOR: August 19, 2026 City Council Meeting

SUBJECT: Building, Planning, Encroachment, and Grading Permit Fees

Recommendation

1. Receive staff report;
2. Open public hearing;
3. Receive public testimony;
4. Close public hearing;
5. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING NEW AND INCREASED OR MODIFIED BUILDING AND PLANNING SERVICES FEES, AND ENCROACHMENT AND GRADING PERMIT FEES; AND DETERMINING AND CERTIFYING THAT THE RESOLUTION IS NOT SUBJECT TO THE CALIFORNIA ENVIRONMENTAL QUALITY ACT PURSUANT TO TITLE 14 OF THE CALIFORNIA CODE OF REGULATIONS

AND

6. 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, ADDING SECTION 10.02.050 TO CHAPTER 10.02 OF TITLE 10 (BUILDINGS AND CONSTRUCTION) OF THE LAGUNA WOODS MUNICIPAL CODE PERTAINING TO THE WAIVER OR REDUCTION OF CITY-ENACTED BUILDING FEES FOR SPECIFIED

PURPOSES INCLUDING, BUT NOT LIMITED TO, PURPOSES CONSISTENT WITH CALIFORNIA HEALTH AND SAFETY CODE SECTIONS 17951.5 AND 17951.7 AND LAGUNA WOODS GENERAL PLAN HOUSING ELEMENT PROGRAMS H-1.2.5. AND H-2.2.2.; AND DETERMINING AND CERTIFYING THAT THE ORDINANCE IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

Background

Fee Study and Fee Adoption

ClearSource Financial Consulting, under contract with the City, recently completed a study of the “nexus” between the City’s fees and the reasonable costs of providing building and planning services, as well as encroachment and grading permitting (Attachment A). That study is a part of the City’s annual evaluation of the adequacy and rationality of its fees, including its reasonable costs of providing services.

The Building, Planning, Encroachment, and Grading Permit Fee Study includes calculations of how fees would need to be established to recover the City’s reasonable costs of providing services. State law prohibits the City from charging more than its reasonable costs. While the City may charge less than its reasonable costs, the practical implication of doing so is that subsidies would then be borne by taxpayers as the City covers its costs with property tax, sales tax, or other revenues that could otherwise be used to fund other programs, projects, and services.

To assist with the preparation of the Building, Planning, Encroachment, and Grading Permit Fee Study, ClearSource Financial Consulting prepared a Central Service Cost Allocation Plan and Indirect Cost Rate Calculation-Full Cost Plan with estimates of the citywide overhead costs eligible for recovery from fees. The outcomes of the Central Service Cost Allocation Plan and Indirect Cost Rate Calculation-Full Cost Plan have been incorporated into the Building, Planning, Encroachment, and Grading Permit Fee Study, including an indirect cost rate of 23%.

The City Council most recently approved building, planning, encroachment, and grading permit fees on March 19, 2025, which took effect on July 1, 2025.

Fee Waivers and Reductions

California Health and Safety Code Section 17951.5 allows cities to “waive or reduce all building permit fees for improvements to the home of a veteran with a qualifying disability that are made to accommodate that disability.” For the purpose of California Health and Safety Code Section 17951.5, “qualified disability” means “a disability that is recognized as service connected by the United States Department of Veterans Affairs.”

California Health and Safety Code Section 17951.7 allows cities to “waive or reduce all

building permit fees for improvements to the home of a person at least 60 years of age with a qualifying disability that are made to accommodate that disability.” For the purpose of California Health and Safety Code Section 17951.7, “qualified disability” means “a physical or mental disability as defined in [California Government Code Section 12926(j) and (m)].”

The General Plan Housing Element includes the following fee-related programs:

- Program H-1.2.5. Adopt an ordinance waiving or reducing City building permit fees for housing projects in which at least 5% of housing units are affordable for extremely low income households; at least 10% of housing units are affordable for very low or low-income households; or, at least 50% of housing units are affordable for moderate-income households. To be eligible, the affordable housing units shall be subject to an affordability covenant for at least 55 years.
- Program H-2.2.2. Adopt an ordinance waiving or reducing City building permit fees for improvements to the home of a person at least 60 years of age with a qualifying disability that are made to accommodate that disability, as provided for by California Health and Safety Code Section 17951.7. Consider including provisions allowing for similar building permit fee waivers or reductions for improvements to the home of a person with a qualifying disability that are made to accommodate that disability, regardless of age. Prepare and maintain a flyer with related information. Conduct annual outreach to nonprofit organizations known to provide medical or social services to residents with disabilities. Conduct biennial outreach to residents residing in census tracts 626.22 and 626.48 due to their comparatively lower economic domain scores from the TCAC/HCD Opportunity Map.

Discussion

At today’s meeting, the City Council will conduct a public hearing regarding the proposed Building, Planning, Encroachment, and Grading Permit Fee Schedule (Attachment B) and an ordinance that would allow for the waiver or reduction of City-enacted building fees for specified purposes (Attachment C), after which adoption will be considered. In accordance with state law, any new and increased or modified fees can take effect no less than 60 days from the date of adoption. Staff recommends an effective date of October 19, 2026 for the proposed fees schedule and November 16, 2026 for the proposed ordinance.

Fees are proposed to be set at the City’s reasonable cost of providing services, except in instances where state law limits the City’s ability to charge more than a specified amount (e.g., certain types of solar energy systems) and for certain special purpose fees (e.g., appeals of planning decisions). Each proposed fee adjustment is identified in the Building, Planning, Encroachment, and Grading Permit Fee Study.

No new permit requirements would be created by the adoption of the proposed Building, Planning, Encroachment, and Grading Permit Fee Schedule.

Proposed Building Fee Waiver and Reduction Programs

The proposed ordinance would establish the following fee waiver programs:

1. *Veterans with Disabilities Building Fee Waiver Program.* The City Manager or their designee would be directed to waive 100% of City-enacted building permit fees for improvements to the home of a veteran with a qualifying disability that are made to accommodate that disability, as provided for by California Health and Safety Code Section 17951.5. This waiver would not apply to fees that state law requires the City to charge in connection with building permits (e.g., Strong Motion Instrumentation Program ("SMIP") and Building Standards Administration Special Revolving Fund ("SB 1473") fees). "Qualifying disability" would mean a disability that is recognized as service connected by the United States Department of Veterans Affairs.
 - State law provides the City Council with discretion as to the amount of fees waived or reduced by this program (0-100%). Staff's recommendation is 100%.
2. *Seniors with Disabilities Building Fee Reduction Program.* The City Manager or their designee would be directed to reduce by 50% all City-enacted building permit fees for improvements to the home of a person at least 60 years of age with a qualifying disability that are made to accommodate that disability, as provided for by California Health and Safety Code Section 17951.7. This reduction would not apply to fees that state law requires the City to charge in connection with building permits (e.g., SMIP and SB 1473 fees). "Qualifying disability" would mean a physical or mental disability as defined in California Government Code Section 12926(j) and (m).
 - State law provides the City Council with discretion as to the amount of fees waived or reduced by this program (0-100%). Staff's recommendation is 50%.
 - General Plan Housing Element Program H-2.2.2. contemplates the adoption of such a fee waiver or reduction program.
3. *Affordable Housing Units Building Fee Reduction Program.* The City Manager or their designee would be directed to reduce by 20% all City-enacted building permit fees for the construction of housing projects in which at least one of the following is true:
 - a. At least 5% of housing units are affordable for extremely low income households and subject to an affordability covenant for at least 55 years;
 - b. At least 10% of housing units are affordable for very low or low-income households and subject to an affordability covenant for at least 55 years; or
 - c. At least 50% of housing units are affordable for moderate-income households and subject to an affordability covenant for at least 55 years.

This reduction would not apply to fees that state law requires the City to charge in

connection with building permits (e.g., SMIP and SB 1473 fees).

- The proposed fee reduction is intentionally set at a percentage less than the City's indirect cost rate (20% as compared to an indirect cost rate of 23%) to ensure that the City still recovers its direct costs associated with permitting.
- General Plan Housing Element Program H-1.2.5. contemplates the adoption of such a fee waiver or reduction program.

Fiscal Impact

The proposed Building, Planning, Encroachment, and Grading Permit Fee Schedule would modify cost recovery for most fees to 100%. In accordance with state law, revenue from fees would offset only reasonable costs of providing services.

The proposed building fee waiver and reduction programs are expected to result in the loss of a minimal amount of revenue. Staff would report back to the City Council on the amount of building fees waived or reduced under each program as part of the next building, planning, encroachment, and grading permit fee study.

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

Environmental Review

The City Council is asked to find that this action is not subject to the California Environmental Quality Act (Pub. Resources Code, Sec. 21000 et seq.) ("CEQA") pursuant to sections 15060(c)(2) (the activities will not result in a direct or reasonably foreseeable indirect physical change in the environment) and 15060(c)(3) (the activities are not a project as defined in section 15378) of the California Code of Regulations, Title 14, Division 6, Chapter 3 ("State CEQA Guidelines"). Section 15378(b)(4) of the State CEQA Guidelines excludes "government funding mechanisms or other government fiscal activities" from its definition of "project" when they "do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment," as is the case here.

The City Council is also asked to find that, even if this action were subject to CEQA, it would be categorically exempt under Section 15273 of the State CEQA Guidelines, which applies to the establishment, modification, structuring, restructuring, or approval of rates, tolls, fares, or other charges by the City, when such charges are for the purpose of (1) meeting operating expenses, including employee wage rates and fringe benefits, and (2) purchasing or leasing supplies, equipment, or materials – as is the case here.

Finally, the City Council is asked to find that, even if this action were subject to CEQA, it would be exempt based on Section 15061(b)(3) of the State CEQA Guidelines 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. This action does not include any physical change to the environment.

Documents Available for Review

Related documents – including the existing and proposed building, planning, encroachment, and grading permit fee schedules; the Building, Planning, Encroachment and Grading Permit Fee Study; and, the Central Service Cost Allocation Plan and Indirect Cost Rate Calculation-Full Cost Plan – are available for public review at City Hall during normal working hours and on the City’s website at www.lagunawoods.gov/projects. The Laguna Woods General Plan Housing Element is available for public review at City Hall during normal working hours and on the City’s website at www.lagunawoods.gov/housingelement.

Attachments: A – Building, Planning, Encroachment, and Grading Permit Fee Study
B – Proposed Resolution
Exhibit A – Proposed Fee Schedule
C – Proposed Ordinance
Exhibit A – Proposed Code Amendments



CITY OF LAGUNA WOODS

BUILDING, PLANNING, ENCROACHMENT AND GRADING PERMIT FEE STUDY

JUNE 2026



7960 B Soquel Drive, Suite 363, Aptos, California 95003
CLEARSOURCEFINANCIAL.COM

REPORTING

- 1 TRANSMITTAL
- 2 EXECUTIVE SUMMARY
- 6 PROJECT ORIENTATION
- 10 IMPLEMENTATION

APPENDIX

- I COST OF SERVICE ANALYSIS





June 2026

CITY OF LAGUNA WOODS

Attention: Chris Macon | City Manager
24264 El Toro Road
Laguna Woods, California 92637

BUILDING, PLANNING, ENCROACHMENT AND GRADING PERMIT FEE STUDY

Dear Mr. Macon:

ClearSource Financial Consulting submits the following report describing the findings of our preparation of a User and Regulatory Fee Study for the City of Laguna Woods.

Please refer to the Executive Summary for the key findings of the analysis. The balance of the report and its appendix provides the necessary documentation to support those outcomes.

Thank you for the opportunity to serve the City on this topic. We are happy to continue discussion on this study as the need arises or consult with you on additional topics.

Sincerely,

A handwritten signature in blue ink, appearing to read "Terry Madsen", is written over a light blue horizontal line.

TERRY MADSEN, PRESIDENT | CLEARSOURCE FINANCIAL CONSULTING

PHONE: 831.288.0608

EMAIL: TMADSEN@CLEARSOURCEFINANCIAL.COM

STUDY OVERVIEW

The purpose of this study is to identify the City's current cost of providing fee-related services and activities and to update the City's Schedule of User and Regulatory Fees (fee schedule). Any fee updates adopted as part of this study are intended for use during Fiscal Year 2026-27. Recovering the costs of providing fee-related services directly supports the City's fiscal sustainability.

The fee schedule is intended to be reviewed annually, with staff conducting periodic studies to identify the City's cost of providing fee-related services based on current labor rates and service delivery methods.

Annual review and adjustment of fees provides multiple benefits, including:

- Increasing the availability of General Fund revenues to be used for services and activities available to all Laguna Woods residents and businesses, such as public safety, and public works services.
- Keeping pace with general cost inflation.
- Avoiding fee spikes that are more likely to occur when municipalities leave fees unchanged for a multiyear period.
- Providing fee payers, city staff, and city policymakers with a pattern of consistency that provides information for forecasting and decision-making purposes.
- Encouraging generational equity among fee payers by avoiding long-term stagnation of fees followed by significant fee increases.

Industry practice and fiscal conditions in the state have led most cities to link cost recovery for services of individual action, cause, or benefit to that same individual through user fee revenue, relieving the agency's general revenues as much as possible for use toward services of broader community benefit.

USER AND REGULATORY FEES

Cities derive annual revenue from a number of sources. These include, but are not limited to, property taxes, sales taxes, license fees, franchise fees, fines, rents, and user and regulatory fees. **User and regulatory fees are intended to cover all, or a portion of, the costs incurred by the City for providing fee-related services and activities that are not otherwise provided to those not paying the fee.**

California law provides guidance regarding the amounts the City may charge for fee-related services and activities. Specifically, in order to avoid being considered taxes, the **fees charged shall not exceed the estimated reasonable cost of providing the services**, activities, or materials for which fees are charged.

At its conclusion, this study proposes for City Council review and consideration at a public hearing a new **Schedule of User and Regulatory Fees** for application in Fiscal Year 2026-2027 and annual updates in subsequent years.



COST RECOVERY POLICY AND PRACTICE

City staff annually review user and regulatory fees as part of the City's normal course of operations. Periodically, comprehensive fee studies are performed to calculate the City's costs of providing fee-related services.

Recovering the costs of providing fee-related services directly influences the City's fiscal health and increases the City's ability to meet the service level expectations of fee payers.

The services for which the City imposes a user or regulatory fee typically derive from an individual person or entity's action, request, or behavior. Therefore, except in cases where there is an overwhelming public benefit generated by the City's involvement in the individual action, **a fee for service ensures that the individual bears most, if not all, of the cost incurred by the City to provide that service**. When a fee targets "100% or full cost recovery," the individual is bearing the entirety of the cost. When a fee targets less than full cost recovery, another City revenue source – in most cases, the General Fund – subsidizes the individualized activity.

Generally, **fees for service are targeted to full cost recovery, inclusive of operating, direct, indirect, and capital costs, except in cases where the City Council cites a public interest in lower fees**. The City may also be influenced by market conditions, comparing to municipalities of similar size and service profile.

FEES EXAMINED AS PART OF THIS STUDY

Fees examined as part of this study include, but are not limited to:

- Building Fees, such as permitting of new construction or modifications to existing structures
- Planning Fees, such as entitlement review and review for compliance with the zoning code
- Engineering Fees, such as encroachment and grading permitting

FEES, FINES, AND TAXES NOT EXAMINED

Fees, fines, and taxes NOT examined as part of this study include:

- Assessments
- Development Impact Fees
- Fines or Penalties
- Taxes

These items are subject to different approval thresholds or are not subject to the same cost of service limitations as the fees examined as part of this study. Consequently, they are specifically excluded from the scope of this study.



OVERVIEW OF FINDINGS AND RECOMMENDATIONS

The following table summarizes the primary changes the City Council is being asked to consider as part of this study.

Table 1 – Summary of Changes to Fees Examined

Description	Count	Percentage
Fees Proposed to Remain Unchanged	22	15%
Fees Proposed to Increase by 4% or Less	102	70%
Fees Proposed to Increase between 5% and 10%	15	10%
Fees Proposed to Increase by More than 10%	0	0%
Fee Structure Modifications	5	4%
New Fees	2	1%
Total Fees Examined	146	100%

Fees Proposed to Remain Unchanged

- Fifteen percent (15%) of fees are proposed to remain unchanged. Fees proposed to remain unchanged currently recover the City's costs of service, are initial deposit amounts, or are limited by the State of California.

Fees Proposed to Increase by 4% or Less

- Seventy percent (70%) of fees are proposed to increase by 4% or less. The proposed changes range from 1% - 2% fee increases.

Fees Proposed to Increase by 5% to 10%

- Ten percent (10%) of fees are proposed to increase by 5% to 10%. The changes are limited to City fees for current planning services. The proposed adjustments are intended to recalibrate fees to reflect current costs of service and avoid degradation of cost recovery levels that would occur if fees remain unchanged.

Fees Proposed to Increase by More than 10%

- There are no proposed fee adjustments in excess of ten percent (10%).

Fee Structure Modifications

- Five (5) fees are proposed for restructuring to allow for enhanced correlation between the service provided and the fee for service. For example, instead of having a deposit-based fee for service, the City may elect to modify the fee structure to a fixed fee structure. In these instances fees may decrease, remain unchanged, or increase depending on the project criteria.

New Fees

- Two (2) new fees are proposed

Table 2 – New Fees

Description	Count	Overview
Building Fee	1	Fee for solar permits issued via SolarApp+ permit processing system. These fees are calculated via the SolarApp+ portal. The fees vary based on project application criteria.
Building Fee	1	Electric Vehicle Charger Installation: The fee schedule will now specifically identify fees associated with installation of electric vehicle charger(s).
Total	2	

DETAILED COST OF SERVICE INFORMATION

Detailed cost of service information is included [Appendix I](#) of this report.

LEGISLATIVE GUIDANCE

The objectives of this study, the methodology used to complete the study, and the formulation of outcomes and recommendations for future consideration were significantly influenced by Article 13C of the California Constitution and Section 66014 of the California Government Code.

Article 13C states that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payer bear a fair or reasonable relationship to the payer's burdens on, or benefits received from, the governmental activity. Additionally, Article 13C identifies the following as items that are not defined as taxes:

- ▶ A charge imposed for a specific benefit conferred or privilege granted directly to the payer that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.
- ▶ A charge imposed for a specific government service or product provided directly to the payer that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.
- ▶ A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.
- ▶ A charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property.
- ▶ A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law.
- ▶ A charge imposed as a condition of property development.
- ▶ Assessments and property-related fees imposed in accordance with the provisions of Article XIII D.

Section 66014(a) of the California Government Code includes the following, "Notwithstanding any other provision of law, when a local agency charges fees for zoning variances; zoning changes; use permits; building inspections; building permits; ...the processing of maps under the provisions of the Subdivision Map Act...; or planning services...; those fees may not exceed the estimated reasonable cost of providing the service for which the fee is charged, unless a question regarding the amount of the fee charged in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue.

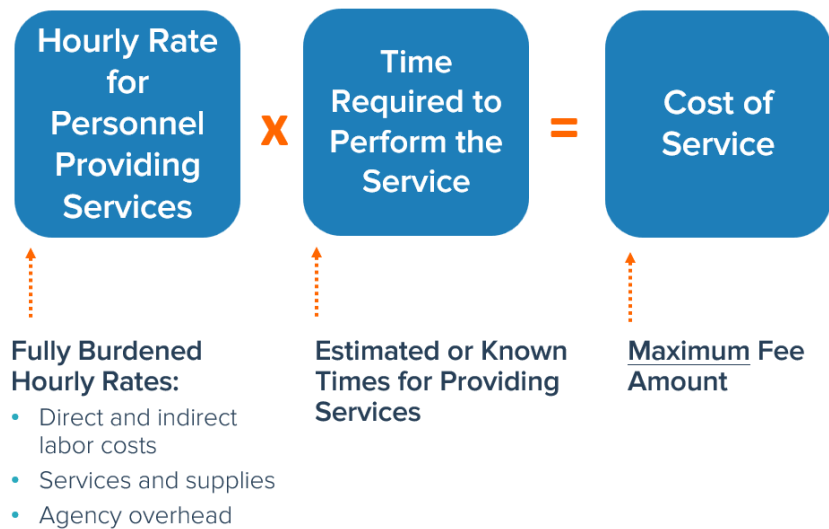
The outcomes and recommendations of the study are intended to comply with applicable federal, state, and local laws including providing confirmation that the proposed fees ("charges") recommended as a result of this study are not taxes as defined in Article 13C of the California Constitution and that the proposed fees are no more than necessary to cover the reasonable costs of the City's activities and services addressed in the fees. Additionally, this report is intended to show that the manner in which the costs are allocated to a payer bear a fair and reasonable relationship to the payer's burdens on, or benefits received from the activities and services provided by the City.



METHODOLOGY AND DATA SOURCES

This study calculated the estimated reasonable cost of providing various fee-related services across the City organization. Generally, the estimated reasonable cost of providing the fee-related services and activities examined in this study can be calculated as the product of the composite fully-burdened hourly labor rate of the division responsible for providing services and the estimated labor time required to process a typical request for service. This calculation is illustrated in [Exhibit 1](#).

EXHIBIT 1 | COST OF SERVICE CALCULATION



A combination of sources was used to complete the analysis and develop the findings and recommendations of this study. The data sources include:

- Adopted revenue and expenditures budgets and personnel salary and benefit information.
- Historical project volume and revenues from fees.
- Current schedule of fees for each department.
- Citywide cost allocation plan.
- Interviews with City staff.

Once cost of service levels are identified, the City may use this information to inform targeted cost recovery from fees. Fees set at the cost of service target full cost recovery. Fees set at any amount less than the cost of service target less than full cost recovery.

An illustration of the methods used in this analysis is shown in [Exhibit 2](#).

EXHIBIT 2 | STEPS IN ANALYZING COSTS OF SERVICE AND USER FEES



Appendix I of this report appendices provides detailed analytical findings from the study, including the amount of cost, or estimated cost, required to provide the services for which the fee or service charge is levied and the revenue sources anticipated to provide the service, including General Fund revenues. For any fees targeted to recover less than 100% of the estimated reasonable cost of service, it is anticipated that General Fund revenues of the City will fund the difference between the targeted recovery level and 100% recovery of the estimated cost of service. These amounts are identified in the appendix.



CONSIDERATIONS FOR IMPLEMENTATION

If the City decides to adopt or otherwise utilize outcomes generated through this study, it should:

- ▶ **Update Systems for Fee Outcomes** - Ensure that City staff begin using updated fees and associated outcomes once the updated schedule of fees becomes effective. Values should be included in all official fee schedules used throughout the City (e.g., departmental pamphlets, counter schedules, and online information). Additionally, ensure collections processes are updated, which may include coding in billing systems and training for personnel who handle fees directly with the public.
- ▶ **Actively Monitor the Use of Fees** - In order to recover accurate and eligible amounts expected, the City should be diligent about tracking time to projects for time and materials billings and ensuring fees are applied in the correct amount and using the correct and intended basis for fixed fee billings.
- ▶ **Monitor Feedback and Permit Statistics** - Monitor permit and application volume and applicant feedback to determine if fee modifications are resulting in any unanticipated changes in project frequency and to increase the level of detail available for revenue forecasting.
- ▶ **Annually Review and Adjust Fee Values** - In order to generally maintain pace with regional cost inflation and/or the City's salary cost inflation, the City should continue to adjust its fees on an annual basis. The City may continue its current method of evaluating cost of service, or use a reasonable annual inflation index representative of the region.
- ▶ **Periodically Perform Comprehensive Analysis** – The City should continue to perform periodic fee studies to ensure fee levels remain at or below legal limits and are consistent with evolving service practices and local conditions.



APPENDIX I

COST OF SERVICE ANALYSIS



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City of
Laguna Woods

Building, Planning, Encroachment and Grading Permit Fees

Cost of Service Analysis

City of Laguna Woods
Cost of Service Analysis

Description	Page
Building Fees	3
Planning Fees	18
Encroachment Permit and Grading Permit Fees	25



City of
Laguna Woods

User and Regulatory Fees

Cost of Service Calculations

Building Fees

City of Laguna Woods

User and Regulatory Fee Study

Allocation of Annual Labor Effort - Building

Position	Yearly	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Notes
Building Official	\$152,784	\$73	1.00	\$152,784	2,080	216	1,864	1,864	[a],[b]
Building Inspector (FT)	\$96,700	\$46	2.00	\$193,400	2,080	216	1,864	3,728	[a],[b]
Permit Technician	\$73,736	\$35	2.00	\$147,472	2,080	216	1,864	3,728	[a],[b]
Total - Full-Time			5.00	\$493,656				9,320	
Building Inspector (Limited PT)	\$51,840	\$54	0.46	\$51,840	2,080		2,080	960	[a],[b]
Total			5.46	\$545,496				10,280	

Department Administration

Position	FTE	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Notes
Planning & Environmental Services Director	0.15	2,080	216	1,864	280	[a],[b]
Total	0.15				280	

Contract Services

Description	Total	Est Hrlr Cost	Total Hours	Notes
Annual Contract Services	\$104,500	\$145	721	[c]

Total Productive Hours	Total	Notes
In-House	10,560	
Contract	721	
Total	11,280	

Allocation of Hours	Share	Total	Notes
Indirect	37%	4,174	[b]
Direct	63%	7,107	[b]
Total	100%	11,280	

[a] Source: FY 25/26 forecast positions.

[b] Direct/Indirect hours are intended to serve as reasonable estimates. Amounts will vary from year-to-year depending on activity, projects, and City Council priorities.

[c] Amounts intended to serve as reasonable estimates of market rates for contract service providers (plan review services).

City of Laguna Woods

User and Regulatory Fee Study

Calculation of Fully-Burdened Hourly Rate - Building

Recurring Expenditures [a]

Fund	Division	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	Planning & Env Svcs	4110-0000	Salaries, Full-Time	\$1,006,320	(\$512,664)	\$493,656	[b]
General Fund	Planning & Env Svcs	4115-0000	Salaries, Part-time	\$54,432	\$0	\$54,432	
General Fund	Planning & Env Svcs	4130-0000	Supplemental Allowances	\$24,240	(\$12,216)	\$12,024	[b]
General Fund	Planning & Env Svcs	4210-0000	Fringe Benefits	\$162,000	(\$72,000)	\$90,000	[b]
General Fund	Planning & Env Svcs	4240-0000	Retirement	\$86,474	(\$45,797)	\$40,677	[b]
General Fund	Planning & Env Svcs	4310-0000	Payroll Taxes	\$82,268	(\$39,667)	\$42,601	[b]
General Fund	Planning & Env Svcs	6150-0000	Membership and Dues	\$1,951	\$0	\$1,951	
General Fund	Planning & Env Svcs	6160-0000	Mileage and Parking	\$500	\$0	\$500	
General Fund	Planning & Env Svcs	6165-0000	Building Services, Supplies & Act	\$7,724	\$0	\$7,724	
General Fund	Planning & Env Svcs	6190-0000	Travel, Conferences & Meetings	\$2,000	\$0	\$2,000	
General Fund	Planning & Env Svcs	7200-0001	Building Services, Printing	\$2,000	\$0	\$2,000	
General Fund	Planning & Env Svcs	7200-0003	Building Services, Contract Servi	\$104,500	\$0	\$104,500	
General Fund	Planning & Env Svcs	7200-0004	Building Services, State Fees	\$7,200	\$0	\$7,200	
General Fund	Planning & Env Svcs	7200-0005	Building Services, Software	\$98,058	\$0	\$98,058	
General Fund	Planning & Env Svcs	7200-1250	Non-Operating, Building Service	\$40,000	(\$40,000)	\$0	[c]
General Fund	Planning & Env Svcs	7230-0000	Code Enforcement Services	\$1,600	(\$1,600)	\$0	[d]
General Fund	Planning & Env Svcs	7240-0000	Fleet Services	\$11,864	(\$2,966)	\$8,898	[e]
General Fund	Planning & Env Svcs	7250-0000	Community Waste Events/Colle	\$66,180	(\$66,180)	\$0	[d]
General Fund	Planning & Env Svcs	7270-0000	Planning Services	\$138,125	(\$138,125)	\$0	[d]
General Fund	Planning & Env Svcs	7270-1250	Non-Operating, Planning Service	\$150,000	(\$150,000)	\$0	[d]
General Fund	Planning & Env Svcs	7280-0000	Waste Management Services	\$14,300	(\$14,300)	\$0	[d]
General Fund	Planning & Env Svcs	7290-0000	Water Quality Services	\$150,030	(\$150,030)	\$0	[d]
Total				\$2,211,766	(\$1,245,545)	\$966,221	

Allocation of Department Administration

Description	Total	Share to Bldg	Total	Notes
Department Administration	\$ 211,448	15%	\$31,717	[f]

Allocation of Citywide Overhead

Description	Citywide OH Rate	Mod Op Exp	Total	Notes
Citywide Overhead Allocation	23%	\$997,938	\$229,526	[g]

City of Laguna Woods

User and Regulatory Fee Study

Calculation of Fully-Burdened Hourly Rate - Building

Allocation of Total Costs

Description	Total	Share	Notes
Direct Expenses	\$966,221	79%	
Department Administration	\$31,717	3%	
Allocation of Citywide Overhead	\$229,526	19%	
Total	\$1,227,464	100%	

Calculation of Fully-Burdened Hourly Rate

Description	Total
Costs	\$1,227,464
Direct Hours	7,107
Fully-Burdened Hourly Rate	\$173

[a] Source: FY 25/26 Adopted Budget.

[b] Adjustment to exclude costs associated with Planning & Environmental Services Director, Senior Planner, Senior Management Analyst, and Code Enforcement Officer. Department Administration costs are accounted for in separate sections of this analysis.

[c] Adjustment to exclude non-operating costs.

[d] Adjustment to exclude costs not associated with building fee-related services.

[e] Adjustment to exclude costs of vehicle assigned to Code Enforcement staff. The department has four total vehicles, one of the vehicles is assigned to Code Enforcement. Consequently adjusted out 25% of costs.

[f] Share of Planning & Environmental Services Director.

[g] See Citywide Overhead Cost Allocation Plan for FY 26/27 - Full Cost Version.

ITEM 8.1 - Attachment A

City of Laguna Woods
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

Fee Description		Service Time	Hourly Rate	Cost of Service	Current Adopted Fee	Current In Practice Fee [k]	Current Cost Recovery	Proposed Fee [a]	Proposed Cost Recovery	Fee Change (\$)	Fee Change (%)	Note
1	New or Existing Water Heater Change Out	0.62	\$173	\$107	\$106	\$106	99%	\$107	100%	\$1	1%	
2	Water Heater Relocation	1.08	\$173	\$187	\$186	\$186	99%	\$187	100%	\$1	1%	
3	Tub to Tub Insert Only	1.17	\$173	\$202	\$201	\$201	99%	\$202	100%	\$1	1%	
4	Tub to Tub Tile Back Only	1.58	\$173	\$274	\$272	\$272	99%	\$274	100%	\$2	1%	
5	Shower to Shower Insert Only	1.17	\$173	\$202	\$201	\$201	99%	\$202	100%	\$1	1%	
6	Shower to Shower Tile Only	2.00	\$173	\$346	\$344	\$344	99%	\$346	100%	\$2	1%	
7	Tub to Shower Only	2.00	\$173	\$346	\$344	\$344	99%	\$346	100%	\$2	1%	
8	Water/Drain Line (Install/Alter/Repair) w/out Structural	0.62	\$173	\$107	\$106	\$106	99%	\$107	100%	\$1	1%	
9	Water/Drain Line (Install/Alter/Repair) with Structural	2.58	\$173	\$447	\$272	\$444	99%	\$447	100%	\$3	1%	
10	Line Repair (CIPP)/Svc Install - First 30 LF	0.67	\$173	\$115	\$115	\$115	99%	\$115	100%	\$1	1%	
11	Line Repair (CIPP)/Svc Install - Each Add'l 30 LF	0.42	\$173	\$72	\$72	\$72	99%	\$72	100%	\$0	1%	
12	Plumbing Repipe	1.49	\$173	\$259	\$257	\$257	99%	\$259	100%	\$1	1%	
13	New HVAC / HVAC Change in Type - Residential	1.17	\$173	\$202	\$201	\$201	99%	\$202	100%	\$1	1%	
14	Ventilation Modifications	1.29	\$173	\$223	\$221	\$221	99%	\$223	100%	\$1	1%	
15	Electrical - New Fixtures/Receptacles	0.67	\$173	\$115	\$115	\$115	99%	\$115	100%	\$1	1%	
16	Electric Vehicle Charger Installation	0.67	\$173	\$115	new	new	new	\$115	100%	new	new	
17	Mechanical - New Fixtures/Receptacles	0.67	\$173	\$115	\$115	\$115	99%	\$115	100%	\$1	1%	
18	Plumbing - New Fixtures/Receptacles	0.67	\$173	\$115	\$115	\$115	99%	\$115	100%	\$1	1%	
19	Electrical Panel Modification	2.07	\$173	\$359	\$356	\$356	99%	\$359	100%	\$2	1%	
20	Electrical Panel Change Out	1.11	\$173	\$193	\$191	\$191	99%	\$193	100%	\$1	1%	
21	New Washer/Dryer Hook Up	1.83	\$173	\$316	\$142	\$314	99%	\$316	100%	\$2	1%	

ITEM 8.1 - Attachment A

City of Laguna Woods
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Adopted Fee	Current In Practice Fee [k]	Current Cost Recovery	Proposed Fee [a]	Proposed Cost Recovery	Fee Change (\$)	Fee Change (%)	Note
22	Electrical Wheelchair Lift	3.25	\$173	\$562	\$559	\$559	99%	\$562	100%	\$3	1%	
23	Temporary Power Pole	0.87	\$173	\$150	\$149	\$149	99%	\$150	100%	\$1	1%	
24	Re-Roof (Tile, Single-Ply) - First 1,000 SF	1.03	\$173	\$179	\$178	\$178	99%	\$179	100%	\$1	1%	
25	Re-Roof (Tile, Single-Ply) - Each Add'l 1,000 SF	0.20	\$173	\$35	\$34	\$34	99%	\$35	100%	\$0	1%	[b]
26	Re-Roof (All Other) - First 1,000 SF	1.25	\$173	\$216	\$215	\$215	99%	\$216	100%	\$1	1%	
27	Re-Roof (All Other) - Each Add'l 5,000 SF	0.20	\$173	\$35	\$34	\$34	99%	\$35	100%	\$0	1%	[b]
28	Fenestration - Skylights/Solartubes - Fire-Rated	1.17	\$173	\$202	\$201	\$201	99%	\$202	100%	\$1	1%	
29	Fenestration - Skylights/Solartubes - Non-Rated	0.88	\$173	\$151	\$151	\$151	99%	\$151	100%	\$1	1%	
30	Fenestration - Window Retrofit	0.96	\$173	\$166	\$165	\$165	99%	\$166	100%	\$1	1%	
31	Fenestration - Doors/Windows (One New - Framed)	1.38	\$173	\$238	\$237	\$237	99%	\$238	100%	\$1	1%	[c]
32	Structural, Drywall	0.92	\$173	\$159	\$158	\$158	99%	\$159	100%	\$1	1%	
33	Structural, Insulation, Drywall	1.33	\$173	\$231	\$229	\$229	99%	\$231	100%	\$1	1%	
34	Lath	1.45	\$173	\$251	\$249	\$249	99%	\$251	100%	\$1	1%	
35	Structural, Insulation, Lath	2.17	\$173	\$375	\$373	\$373	99%	\$375	100%	\$2	1%	
36	Structural, Insulation, Shear, Lath	3.58	\$173	\$620	\$616	\$616	99%	\$620	100%	\$4	1%	
37	Fire Sprinkler Plans - New	1.33	\$173	\$231	\$229	\$229	99%	\$231	100%	\$1	1%	
38	Fire Sprinkler Plans - Modified	0.83	\$173	\$144	\$143	\$143	99%	\$144	100%	\$1	1%	
39	<i>Reserved</i>											

ITEM 8.1 - Attachment A

City of Laguna Woods
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Adopted Fee	Current In Practice Fee [k]	Current Cost Recovery	Proposed Fee [a]	Proposed Cost Recovery	Fee Change (\$)	Fee Change (%)	Note
39	Framing/Structural - 1 inspection	1.92	\$173	\$332	\$330	\$330	99%	\$332	100%	\$2	1%	[d]
40	Framing/Structural - 2 inspections	2.33	\$173	\$404	\$401	\$401	99%	\$404	100%	\$2	1%	[d]
41	Framing/Structural - 3 inspections	2.75	\$173	\$476	\$473	\$473	99%	\$476	100%	\$3	1%	[d]
42	Framing/Structural - More than 3 inspections											
	a) Base Fee (covers up to 3 inspections)	2.75	\$173	\$476	\$473	\$473	99%	\$476	100%	\$3	1%	[d]
	b) Each additional inspection	0.42	\$173	\$72	\$72	\$72	99%	\$72	100%	\$0	1%	[d]
43	Temporary Shade Structure (Commercial)	2.42	\$173	\$418	\$330	\$416	99%	\$418	100%	\$2	1%	
44	Patio/Balcony Cover/Enclosure - Standard, Open, Pre-Engineered	2.08	\$173	\$360	\$229	\$358	99%	\$360	100%	\$2	1%	
45	Patio/Balcony Cover/Enclosure - Standard, Enclosed, Pre-Engineered	3.00	\$173	\$519	\$344	\$516	99%	\$519	100%	\$3	1%	
46	Patio/Balcony Cover/Enclosure - Site Specific Engineering	3.88	\$173	\$670	\$581	\$667	99%	\$670	100%	\$4	1%	
47	Patio Conversion	6.67	\$173	\$1,153	\$1,147	\$1,147	99%	\$1,153	100%	\$7	1%	
48	Atrium Conversion	6.67	\$173	\$1,153	\$1,147	\$1,147	99%	\$1,153	100%	\$7	1%	
49	Garage Conversion/Alteration	5.83	\$173	\$1,009	\$1,003	\$1,003	99%	\$1,009	100%	\$6	1%	
50	Alteration - Residential (Res.) Kitchen	4.58	\$173	\$793	\$444	\$788	99%	\$793	100%	\$5	1%	
51	Alteration - Res. Kitchen, plus HVAC OR Fenestration	5.50	\$173	\$952	\$516	\$946	99%	\$952	100%	\$6	1%	
52	Alteration - Res. Kitchen, plus HVAC AND Fenestration/Other	5.42	\$173	\$937	\$588	\$932	99%	\$937	100%	\$5	1%	[e]
53	Alteration - Res. Kitchen, plus 1 Bath	5.00	\$173	\$865	\$516	\$860	99%	\$865	100%	\$5	1%	
54	Alteration - Res. Kitchen, plus 2+ Bath (Includes bathroom splits)	5.92	\$173	\$1,024	\$588	\$1,018	99%	\$1,024	100%	\$6	1%	
55	Alteration - Res. Kitchen, plus 1 Bath, plus HVAC OR Fenestration/Other	5.42	\$173	\$937	\$588	\$932	99%	\$937	100%	\$5	1%	[e]
56	Alteration - Res. Kitchen, plus 2+ Bath, plus HVAC OR Fenestration/Other	6.33	\$173	\$1,096	\$659	\$1,089	99%	\$1,096	100%	\$6	1%	[e]
57	Alteration - Res. Kitchen, plus 1 Bath, plus HVAC AND Fenestration/Other	5.83	\$173	\$1,009	\$659	\$1,003	99%	\$1,009	100%	\$6	1%	[e]
58	Alteration - Res. Kitchen, plus 2+ Bath, plus HVAC AND Fenestration/Other	6.75	\$173	\$1,168	\$731	\$1,161	99%	\$1,168	100%	\$7	1%	[e]

ITEM 8.1 - Attachment A

City of Laguna Woods
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Adopted Fee	Current In Practice Fee [k]	Current Cost Recovery	Proposed Fee [a]	Proposed Cost Recovery	Fee Change (\$)	Fee Change (%)	Note
59	Alteration/Remodel - Res. 1 Bath	3.25	\$173	\$562	\$301	\$559	99%	\$562	100%	\$3	1%	
60	Alteration/Remodel - Res. 2+ Baths (includes bathroom splits)	4.58	\$173	\$793	\$444	\$788	99%	\$793	100%	\$5	1%	
61	Alteration - Res. 2+ Baths (incl. split), plus HVAC/Other	5.00	\$173	\$865	\$516	\$860	99%	\$865	100%	\$5	1%	[e]
62	Room Addition	6.00	\$173	\$1,038	\$1,032	\$1,032	99%	\$1,038	100%	\$6	1%	
63	Alteration/Remodel w/ Room Addition	12.50	\$173	\$2,163	\$1,462	\$2,150	99%	\$2,163	100%	\$13	1%	
64	Sign (Wall) - First	1.67	\$173	\$288	\$201	\$287	99%	\$288	100%	\$2	1%	
65	Sign (Wall) - Each Add'l	0.58	\$173	\$101	\$14	\$100	99%	\$101	100%	\$1	1%	
66	Sign (Monument) - First	2.67	\$173	\$461	\$330	\$459	99%	\$461	100%	\$3	1%	
67	Sign (Monument) - Each Add'l	0.67	\$173	\$115	\$29	\$115	99%	\$115	100%	\$1	1%	
68	Antenna - Telecommunications	5.17	\$173	\$894	\$631	\$889	99%	\$894	100%	\$5	1%	
69	Antenna - Equipment Shelter	3.25	\$173	\$562	\$301	\$559	99%	\$562	100%	\$3	1%	
70	Solar - Residential Systems (Expedited Process)				\$287	\$287						
70	Solar - Residential Systems (All Others) - See note for > 15kW or 10kWth	3.00	\$173	\$519	\$450	\$450		\$450		\$0	0%	[f]
71	Solar - SolarAPP+				new	new	new	See Note	See Note	new	new	[g]
72	Solar - Commercial Systems - See note for > 50kW or 30kWth	8.50	\$173	\$1,471	\$1,000	\$1,000		\$1,000		\$0	0%	[h]
73	Demolition - Residential	1.17	\$173	\$202	\$201	\$201	99%	\$202	100%	\$1	1%	
74	Demolition - Non-Residential	2.50	\$173	\$433	\$430	\$430	99%	\$433	100%	\$3	1%	
75	Certificate of Occupancy - Temporary	0.62	\$173	\$107	\$106	\$106	99%	\$107	100%	\$1	1%	
76	Certificate of Occupancy	1.87	\$173	\$323	\$321	\$321	99%	\$323	100%	\$2	1%	
77	Sleeping Room Covenant - Recording Fee	0.75	\$173	\$130	\$129	\$129	99%	\$130	100%	\$1	1%	

ITEM 8.1 - Attachment A

City of Laguna Woods
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Adopted Fee	Current In Practice Fee [k]	Current Cost Recovery	Proposed Fee [a]	Proposed Cost Recovery	Fee Change (\$)	Fee Change (%)	Note
78	Miscellaneous/All Other - First Inspection	0.62	\$173	\$107	\$106	\$106	99%	\$107	100%	\$1	1%	[i]
79	Miscellaneous/All Other - Each Add'l Inspection	0.42	\$173	\$72	\$72	\$72	99%	\$72	100%	\$0	1%	
80	Miscellaneous/All Other - Plan Check (Per Hr)	1.00	\$173	\$173	\$172	\$172	99%	\$173	100%	\$1	1%	
81	Plan Revision - Non-Structural - (Per Hr)	1.00	\$173	\$173	\$172	\$172	99%	\$173	100%	\$1	1%	
82	Plan Revision - Structural - (Per Hr)	1.00	\$173	\$173	\$172	\$172	99%	\$173	100%	\$1	1%	
83	Work Without Permit - 2+ Non-Destructive Inspections Required	1.33	\$173	\$231	\$229	\$229	99%	\$231	100%	\$1	1%	
84	Work Without Permit - Destructive Inspection Required	2.33	\$173	\$404	\$401	\$401	99%	\$404	100%	\$2	1%	
85	Re-Inspection - Missed Appointment	0.42	\$173	\$72	\$72	\$72	99%	\$72	100%	\$0	1%	
86	Inspection Outside of Normal Business Hours (Per Hr)	1.25	\$173	\$216	\$215	\$215	99%	\$216	100%	\$1	1%	
87	Expedited Plan Review of Residential Remodels	125% of standard fee			125% of standard fee	125% of standard fee		125% of standard fee		No Change	No Change	
88	Additional Inspections	0.62	\$173	\$107	\$106	\$106	99%	\$107	100%	\$1	1%	[j]
89	Replacement Job Card	0.20	\$173	\$35	\$34	\$34	99%	\$35	100%	\$0	1%	
90	Permit Extension	0.50	\$173	\$87	\$86	\$86	99%	\$87	100%	\$1	1%	
91	Change of Contractor, Architect, Owner Processing	0.50	\$173	\$87	\$86	\$86	99%	\$87	100%	\$1	1%	
92	Expired Permit	1.00	\$173	\$173	\$172	\$172	99%	\$173	100%	\$1	1%	
93	Cancelled Permit Refund Processing Fee	0.50	\$173	\$87	\$86	\$86	99%	\$87	100%	\$1	1%	
94	Copy and Printing Charge	0.08	\$173	\$14	\$14	\$14	99%	\$14	100%	\$0	1%	
95	State Energy Form Assistance (Upon Request) (Per Page)				\$4							
95	Senate Bill 1186					\$4		\$4		\$0	0%	
96	Building and Safety Appeal Application	1.00	\$173	\$173	\$172	\$172	99%	\$173	100%	\$1	1%	
97	Alternate Materials Method Review (Per Hr)	1.00	\$173	\$173	\$172	\$172	99%	\$173	100%	\$1	1%	

ITEM 8.1 - Attachment A

City of Laguna Woods
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

Fee Description	Service Time	Hourly Rate	Cost of Service	Current Adopted Fee	Current In Practice Fee [k]	Current Cost Recovery	Proposed Fee [a]	Proposed Cost Recovery	Fee Change (\$)	Fee Change (%)	Note
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~~[a] The City uses specialized service providers to process certain building permitting activities. These specialized services include, but are not limited to, Building Official, permit counter, inspection, and plan review services. The modified fees are intended to reflect the estimated costs of all typical services. However, for projects requiring the use of outside service providers, or projects that are more complex than typical, the City will collect fees that represent the actual costs incurred by the City.~~

[a] Adopted fees are intended to reflect the estimated costs of all typical services (i.e., application submittal, plan review, permit processing, permit inspection). For projects that are more complex than typical, the City will collect fees that represent the actual costs incurred by the City based on hourly billing rates for City staff and actual costs of third party services.

[b] For purposes of calculating re-roof fees, fractional square footages shall be rounded up to the nearest 1,000 SF. For example 1,600 SF shall be rounded to 2,000 SF.

[c] For Installation of multiple doors or windows see Framing/Structural fees.

[d] Examples of items included in this fee include post, beam, beamtail, raftertail, corbel, shearpanel, and truss repair/replacement.

[e] Other may include items such as water-heater change-out or water heater relocation, and/or minor hook-ups associated with the alteration or remodel.

[f] California Government Code Section 66015(a)(1), establishes maximum fees for residential solar energy systems. For photovoltaic systems, fees shall not exceed \$450 plus \$15 per kW for each kilowatt above 15kW. For thermal systems, fees shall not exceed \$450, plus \$15 per kWth for each kilowatt thermal above 10kWth. Fees in excess of these amounts require written findings and resolution or ordinance.

[g] Fee varies. California Government Code Section 65850.52.

[h] California Government Code Section 66015(b)(1), establishes maximum fees for commercial solar energy systems. Fees shall not exceed \$1,000 for systems up to 50kW plus \$7 per kilowatt for each kilowatt between 51kW and 250kW, plus \$5 for each kilowatt above 250kW. For thermal systems, fees shall not exceed \$1,000 up to the 30kWth, plus \$7 per kWth for each kWth between the 30th and 260th kWth, plus \$5 for each kWth above 260kWth. Fees in excess of these amounts require written findings and resolution or ordinance.

[i] No Work Without Permit fee is charged for permits that require only one non-destructive inspection.

[j] Fee established by State of California.

* In accordance with California Health and Safety Code Section 17951.5, the City may waive or reduce all building permit fees for improvements to the home of a veteran with a qualifying disability to accommodate that disability.

** In accordance with California Health and Safety Code Section 17951.7, the City may waive or reduce all building permit fees for improvements to the home of a person at least 60 years of age with a qualifying disability that are made to accommodate that disability.

*** The City Manager may waive building permit fees for activities associated with City projects or contracts.

[k] Current in Practice Fee is intended to serve as a reasonable representation of fee amount currently payable for typical service requests. Fee includes the adopted base fee amount, plus third party plan review fees that have commonly been passed through directly to the applicant. Proposed fees eliminate the pass-through of third party vendor fees. These fees will now be included in the base fee. Consequently, the current combined fee is intended to provide a more reasonable comparison of anticipated change from current to proposed fees.

ITEM 8.1 - Attachment A

City of Laguna Woods
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

Hourly Rate			Estimated Labor Hours			Cost of Service					
Occupancy Classification		Threshold SqFt	Plan Check	Permit / Inspection	Total	Plan Check	Plan Check Fee per Add'l 100 SF	Permit / Inspection	Permit / Insp. Fee per Add'l 100 SF	Total	Total Fee Per Add'l 100 SF
1	Shell Building New Construction	500	7.50	7.50	15.00	\$1,298	\$30.28	\$1,298	\$56.23	\$2,595	\$86.50
		2,000	10.13	12.38	22.50	\$1,752	\$19.46	\$2,141	\$23.79	\$3,893	\$43.25
		5,000	13.50	16.50	30.00	\$2,336	\$11.68	\$2,855	\$14.27	\$5,190	\$25.95
		10,000	16.88	20.63	37.50	\$2,919	\$5.41	\$3,568	\$16.22	\$6,488	\$21.63
		20,000	20.00	30.00	50.00	\$3,460	varies	\$5,190	varies	\$8,650	varies
		> 20,000	varies	varies	varies	varies	varies	varies	varies	varies	varies
2	Accessory/Utility (e.g. Private garage, gatehouse) New Construction	100	1.75	3.25	5.00	\$303	\$100.92	\$562	\$187.42	\$865	\$288.33
		250	2.63	4.88	7.50	\$454	\$60.55	\$843	\$112.45	\$1,298	\$173.00
		500	3.50	6.50	10.00	\$606	\$30.28	\$1,125	\$56.23	\$1,730	\$86.50
		1,000	4.38	8.13	12.50	\$757	\$14.13	\$1,406	\$26.24	\$2,163	\$40.37
		2,500	5.60	10.40	16.00	\$969	varies	\$1,799	varies	\$2,768	varies
		> 2,500	varies	varies	varies	varies	varies	varies	varies	varies	varies
3	All Other New Construction	500	12.00	12.00	24.00	\$2,076	\$48.44	\$2,076	\$89.96	\$4,152	\$138.40
		2,000	16.20	19.80	36.00	\$2,803	\$31.14	\$3,425	\$38.06	\$6,228	\$69.20
		5,000	21.60	26.40	48.00	\$3,737	\$18.68	\$4,567	\$22.84	\$8,304	\$41.52
		10,000	27.00	33.00	60.00	\$4,671	\$8.65	\$5,709	\$25.95	\$10,380	\$34.60
		20,000	32.00	48.00	80.00	\$5,536	varies	\$8,304	varies	\$13,840	varies
		> 20,000	varies	varies	varies	varies	varies	varies	varies	varies	varies
4	Tenant Improvements New Construction	250	1.40	2.60	4.00	\$242	\$48.44	\$450	\$89.96	\$692	\$138.40
		500	2.10	3.90	6.00	\$363	\$24.22	\$675	\$44.98	\$1,038	\$69.20
		1,000	2.80	5.20	8.00	\$484	\$8.07	\$900	\$14.99	\$1,384	\$23.07
		2,500	3.50	6.50	10.00	\$606	\$7.87	\$1,125	\$14.62	\$1,730	\$22.49
		5,000	4.64	8.61	13.25	\$802	varies	\$1,490	varies	\$2,292	varies
		> 5,000	varies	varies	varies	varies	varies	varies	varies	varies	varies

[a] Adopted fees are intended to reflect the estimated costs of all typical services (i.e., application submittal, plan review, permit processing, permit inspection). For projects that are more complex than typical, the City will collect fees that represent the actual costs incurred by the City based on hourly billing rates for City staff and actual costs of third party services.

* Current fees vary based on the estimated calculated value of the project for fee setting purposes.

City of Laguna Woods
 User and Regulatory Fee Study
 Cost of Service Calculation - Building Fees

Hourly Rate			Current Fee						Current Cost Recovery		
Occupancy Classification		Threshold SqFt	Plan Check	Plan Check Fee per Add'l 100 SF	Permit / Inspection	Permit / Insp. Fee per Add'l 100 SF	Total	Total Fee Per Add'l 100 SF	Current Cost Recovery Plan Check	Current Cost Recovery Permit	Current Cost Recovery Total
1	Shell Building New Construction	500	\$1,290	\$30.10	\$1,290	\$55.90	\$2,580	\$86.00	99%	99%	99%
		2,000	\$1,742	\$19.35	\$2,129	\$23.65	\$3,870	\$43.00	99%	99%	99%
		5,000	\$2,322	\$11.61	\$2,838	\$14.19	\$5,160	\$25.80	99%	99%	99%
		10,000	\$2,903	\$5.38	\$3,548	\$16.13	\$6,450	\$21.50	99%	99%	99%
		20,000	\$3,440	varies	\$5,160	varies	\$8,600	varies	99%	99%	99%
		> 20,000	varies	varies	varies	varies	varies	varies	99%	99%	99%
2	Accessory/Utility (e.g. Private garage, gatehouse) New Construction	100	\$301	\$100.33	\$559	\$186.33	\$860	\$286.67	99%	99%	99%
		250	\$452	\$60.20	\$839	\$111.80	\$1,290	\$172.00	99%	99%	99%
		500	\$602	\$30.10	\$1,118	\$55.90	\$1,720	\$86.00	99%	99%	99%
		1,000	\$753	\$14.05	\$1,398	\$26.09	\$2,150	\$40.13	99%	99%	99%
		2,500	\$963	varies	\$1,789	varies	\$2,752	varies	99%	99%	99%
		> 2,500	varies	varies	varies	varies	varies	varies	99%	99%	99%
3	All Other New Construction	500	\$2,064	\$48.16	\$2,064	\$89.44	\$4,128	\$137.60	99%	99%	99%
		2,000	\$2,786	\$30.96	\$3,406	\$37.84	\$6,192	\$68.80	99%	99%	99%
		5,000	\$3,715	\$18.58	\$4,541	\$22.70	\$8,256	\$41.28	99%	99%	99%
		10,000	\$4,644	\$8.60	\$5,676	\$25.80	\$10,320	\$34.40	99%	99%	99%
		20,000	\$5,504	varies	\$8,256	varies	\$13,760	varies	99%	99%	99%
		> 20,000	varies	varies	varies	varies	varies	varies	99%	99%	99%
4	Tenant Improvements New Construction	250	\$241	\$48.16	\$447	\$89.44	\$688	\$137.60	99%	99%	99%
		500	\$361	\$24.08	\$671	\$44.72	\$1,032	\$68.80	99%	99%	99%
		1,000	\$482	\$8.03	\$894	\$14.91	\$1,376	\$22.93	99%	99%	99%
		2,500	\$602	\$7.83	\$1,118	\$14.53	\$1,720	\$22.36	99%	99%	99%
		5,000	\$798	varies	\$1,481	varies	\$2,279	varies	99%	99%	99%
		> 5,000	varies	varies	varies	varies	varies	varies	99%	99%	99%

[a] Adopted fees are intended to reflect the estimated costs of all typical services (i.e., application submittal, plan review, permit processing, permit inspection). For projects that are more complex than typical, the City will collect fees that represent the actual costs incurred by the City based on hourly billing rates for City staff and actual costs of third party services.

* Current fees vary based on the estimated calculated value of the project for fee setting purposes.

City of Laguna Woods
 User and Regulatory Fee Study
 Cost of Service Calculation - Building Fees

Hourly Rate			Proposed Fee [a]						Proposed Cost Recovery		
Occupancy Classification		Threshold SqFt	Plan Check	Plan Check Fee per Add'l 100 SF	Permit / Inspection	Permit / Insp. Fee per Add'l 100 SF	Total	Total Fee Per Add'l 100 SF	Proposed Cost Recovery Plan Check	Proposed Cost Recovery Permit	Proposed Cost Recovery Total
1	Shell Building New Construction	500	\$1,298	\$30.28	\$1,298	\$56.23	\$2,595	\$86.50	100%	100%	100%
		2,000	\$1,752	\$19.46	\$2,141	\$23.79	\$3,893	\$43.25	100%	100%	100%
		5,000	\$2,336	\$11.68	\$2,855	\$14.27	\$5,190	\$25.95	100%	100%	100%
		10,000	\$2,919	\$5.41	\$3,568	\$16.22	\$6,488	\$21.63	100%	100%	100%
		20,000	\$3,460	varies	\$5,190	varies	\$8,650	varies	100%	100%	100%
		> 20,000	varies	varies	varies	varies	varies	varies	100%	100%	100%
2	Accessory/Utility (e.g. Private garage, gatehouse) New Construction	100	\$303	\$100.92	\$562	\$187.42	\$865	\$288.33	100%	100%	100%
		250	\$454	\$60.55	\$843	\$112.45	\$1,298	\$173.00	100%	100%	100%
		500	\$606	\$30.28	\$1,125	\$56.23	\$1,730	\$86.50	100%	100%	100%
		1,000	\$757	\$14.13	\$1,406	\$26.24	\$2,163	\$40.37	100%	100%	100%
		2,500	\$969	varies	\$1,799	varies	\$2,768	varies	100%	100%	100%
		> 2,500	varies	varies	varies	varies	varies	varies	100%	100%	100%
3	All Other New Construction	500	\$2,076	\$48.44	\$2,076	\$89.96	\$4,152	\$138.40	100%	100%	100%
		2,000	\$2,803	\$31.14	\$3,425	\$38.06	\$6,228	\$69.20	100%	100%	100%
		5,000	\$3,737	\$18.68	\$4,567	\$22.84	\$8,304	\$41.52	100%	100%	100%
		10,000	\$4,671	\$8.65	\$5,709	\$25.95	\$10,380	\$34.60	100%	100%	100%
		20,000	\$5,536	varies	\$8,304	varies	\$13,840	varies	100%	100%	100%
		> 20,000	varies	varies	varies	varies	varies	varies	100%	100%	100%
4	Tenant Improvements New Construction	250	\$242	\$48.44	\$450	\$89.96	\$692	\$138.40	100%	100%	100%
		500	\$363	\$24.22	\$675	\$44.98	\$1,038	\$69.20	100%	100%	100%
		1,000	\$484	\$8.07	\$900	\$14.99	\$1,384	\$23.07	100%	100%	100%
		2,500	\$606	\$7.87	\$1,125	\$14.62	\$1,730	\$22.49	100%	100%	100%
		5,000	\$802	varies	\$1,490	varies	\$2,292	varies	100%	100%	100%
		> 5,000	varies	varies	varies	varies	varies	varies	100%	100%	100%

[a] Adopted fees are intended to reflect the estimated costs of all typical services (i.e., application submittal, plan review, permit processing, permit inspection). For projects that are more complex than typical, the City will collect fees that represent the actual costs incurred by the City based on hourly billing rates for City staff and actual costs of third party services.

* Current fees vary based on the estimated calculated value of the project for fee setting purposes.

City of Laguna Woods
 User and Regulatory Fee Study
 Cost of Service Calculation - Building Fees

Hourly Rate			Proposed Change				Note
Occupancy Classification		Threshold SqFt	Fee Change Plan Review Base Fee (\$)	Fee Change Plan Review Base Fee (%)	Fee Change Permit Base Fee (\$)	Fee Change Permit Base Fee (%)	
1	Shell Building New Construction	500	\$8	1%	\$8	1%	
		2,000	\$10	1%	\$12	1%	
		5,000	\$14	1%	\$17	1%	
		10,000	\$17	1%	\$21	1%	
		20,000	\$20	1%	\$30	1%	
		> 20,000	varies	varies	varies	varies	
2	Accessory/Utility (e.g. Private garage, gatehouse) New Construction	100	\$2	1%	\$3	1%	
		250	\$3	1%	\$5	1%	
		500	\$4	1%	\$7	1%	
		1,000	\$4	1%	\$8	1%	
		2,500	\$6	1%	\$10	1%	
		> 2,500	varies	varies	varies	varies	
3	All Other New Construction	500	\$12	1%	\$12	1%	
		2,000	\$16	1%	\$20	1%	
		5,000	\$22	1%	\$26	1%	
		10,000	\$27	1%	\$33	1%	
		20,000	\$32	1%	\$48	1%	
		> 20,000	varies	varies	varies	varies	
4	Tenant Improvements New Construction	250	\$1	1%	\$3	1%	
		500	\$2	1%	\$4	1%	
		1,000	\$3	1%	\$5	1%	
		2,500	\$4	1%	\$7	1%	
		5,000	\$5	1%	\$9	1%	
		> 5,000	varies	varies	varies	varies	

[a] Adopted fees are intended to reflect the estimated costs of all typical services (i.e., application submittal, plan review, permit processing, permit inspection). For projects that are more complex than typical, the City will collect fees that represent the actual costs incurred by the City based on hourly billing rates for City staff and actual costs of third party services.

* Current fees vary based on the estimated calculated value of the project for fee setting purposes.

ITEM 8.1 - Attachment A

City of Laguna Woods
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change (\$)	Fee Change (%)	Note
1	Strong Motion Instrumentation Program (SMIP) Fee Calculation										[a]
	a) Residential (1-3 Story)			n/a	\$0.50 or valuation x 0.00013	n/a	\$0.50 or valuation x 0.00013	n/a	No Change	No Change	
	b) Commercial or Residential (4+ Story)			n/a	\$0.50 or valuation x 0.00028	n/a	\$0.50 or valuation x 0.00028	n/a	No Change	No Change	
2	Building Standards Administration Special Revolving Fund (SB 1473) Fee Calculation (Valuation)										[b]
	a) \$1 - \$25,000			n/a	\$1	n/a	\$1	n/a	No Change	No Change	
	b) \$25,001 - \$50,000			n/a	\$2	n/a	\$2	n/a	No Change	No Change	
	c) \$50,001 - \$75,000			n/a	\$3	n/a	\$3	n/a	No Change	No Change	
	d) \$75,001 - \$100,000			n/a	\$4	n/a	\$4	n/a	No Change	No Change	
	e) Every \$25,000 or fraction thereof above \$100,000			n/a	Add \$1	n/a	Add \$1	n/a	No Change	No Change	

[a] Source: California Public Resources Code Section 2705.

[b] Source: California Health and Safety Code Section 18931.6.

* Project valuation shall be determined by project amount submitted by permit applicant, or most current International Code Council (ICC) published Building Valuation Table as published in the Building Safety Journal, or by RS Means Square Foot Costs Manual, where ICC data is not available.



City of
Laguna Woods

User and Regulatory Fees

Cost of Service Calculations

Planning Fees

City of Laguna Woods

User and Regulatory Fee Study

Allocation of Annual Labor Effort - Planning

Position	Yearly	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Notes
Senior Planner	\$110,240	\$53	1.00	\$110,240	2,080	216	1,864	1,864	[a],[b]
Total			1.00	\$110,240				1,864	

Department Administration

Position	FTE	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Notes
Planning & Environmental Services Director	0.40	2,080	216	1,864	746	[a],[b]
Total	0.40				746	

Contract Services

Description	Total	Est Hrlr Cost	Total Hours	Notes
Planning Services	\$138,125	\$135	1,023	[d]

Total Productive Hours	Total	Notes
In-House	2,610	
Contract	1,023	
Total	3,633	

Allocation of Hours	Share	Total	Notes
Indirect	30%	1,090	[b]
Direct	70%	2,543	[b]
Total	100%	3,633	

[a] Source: FY 25/26 forecast positions.

[b] Direct/Indirect hours are intended to serve as reasonable estimates. Amounts will vary from year-to-year depending on activity, projects, and City Council priorities.

[c] Intended to represent share of Planning & Environmental Services Director support to Planning services.

[d] Amounts intended to serve as reasonable estimates of market rates for contract service providers (plan review services).

City of Laguna Woods

User and Regulatory Fee Study

Calculation of Fully-Burdened Hourly Rate - Planning

Recurring Expenditures [a]

Fund	Division	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	Planning & Env Svcs	4110-0000	Salaries, Full-Time	\$1,006,320	(\$896,080)	\$110,240	[b]
General Fund	Planning & Env Svcs	4115-0000	Salaries, Part-time	\$54,432	(\$54,432)	\$0	[b]
General Fund	Planning & Env Svcs	4130-0000	Supplemental Allowances	\$24,240	(\$22,236)	\$2,004	[b]
General Fund	Planning & Env Svcs	4210-0000	Fringe Benefits	\$162,000	(\$144,000)	\$18,000	[b]
General Fund	Planning & Env Svcs	4240-0000	Retirement	\$86,474	(\$77,390)	\$9,084	[b]
General Fund	Planning & Env Svcs	4310-0000	Payroll Taxes	\$82,268	(\$73,163)	\$9,105	[b]
General Fund	Planning & Env Svcs	6150-0000	Membership and Dues	\$1,951	(\$1,951)	\$0	[c]
General Fund	Planning & Env Svcs	6160-0000	Mileage and Parking	\$500	(\$500)	\$0	[c]
General Fund	Planning & Env Svcs	6165-0000	Building Services, Supplies & Act	\$7,724	(\$7,724)	\$0	[c]
General Fund	Planning & Env Svcs	6190-0000	Travel, Conferences & Meetings	\$2,000	(\$2,000)	\$0	[c]
General Fund	Planning & Env Svcs	7200-0001	Building Services, Printing	\$2,000	(\$2,000)	\$0	[c]
General Fund	Planning & Env Svcs	7200-0003	Building Services, Contract Servi	\$104,500	(\$104,500)	\$0	[c]
General Fund	Planning & Env Svcs	7200-0004	Building Services, State Fees	\$7,200	(\$7,200)	\$0	[c]
General Fund	Planning & Env Svcs	7200-0005	Building Services, Software	\$98,058	(\$98,058)	\$0	[c]
General Fund	Planning & Env Svcs	7200-1250	Non-Operating, Building Service	\$40,000	(\$40,000)	\$0	[c]
General Fund	Planning & Env Svcs	7230-0000	Code Enforcement Services	\$1,600	(\$1,600)	\$0	[c]
General Fund	Planning & Env Svcs	7240-0000	Fleet Services	\$11,864	(\$11,864)	\$0	[c]
General Fund	Planning & Env Svcs	7250-0000	Community Waste Events/Collec	\$66,180	(\$66,180)	\$0	[c]
General Fund	Planning & Env Svcs	7270-0000	Planning Services	\$138,125	\$0	\$138,125	
General Fund	Planning & Env Svcs	7270-1250	Non-Operating, Planning Service	\$150,000	(\$150,000)	\$0	[c]
General Fund	Planning & Env Svcs	7280-0000	Waste Management Sevices	\$14,300	(\$14,300)	\$0	[c]
General Fund	Planning & Env Svcs	7290-0000	Water Quality Services	\$150,030	(\$150,030)	\$0	[c]
Total				\$2,211,766	(\$1,925,208)	\$286,558	

Allocation of Department Administration

Description	Total	Share to Planning	Total	Notes
Department Administration	\$ 211,448	40%	\$84,579	[d]

Allocation of Citywide Overhead

Description	Citywide OH Rate	Mod Op Exp	Allocation of C'wide OH	Notes
Citywide Overhead Allocation	23%	\$371,137	\$85,362	[e]

City of Laguna Woods

User and Regulatory Fee Study

Calculation of Fully-Burdened Hourly Rate - Planning

Allocation of Total Costs

Description	Total	Share	Notes
Direct Expenses	\$286,558	63%	
Department Administration	\$84,579	19%	
Allocation of Citywide Overhead	\$85,362	19%	
Total	\$456,499	100%	

Calculation of Fully-Burdened Hourly Rate

Description	Total
Costs	\$456,499
Direct Hours	2,543
Fully-Burdened Hourly Rate	\$180

[a] Source: FY 25/26 Adopted Budget.

[b] Adjustment to include Senior Planner costs only.

[c] Adjustment to exclude costs not related to Planning services.

[d] Share of Planning & Environmental Services Director.

[e] See Citywide Overhead Cost Allocation Plan for FY 26/27 - Full Cost Version.

ITEM 8.1 - Attachment A

City of Laguna Woods
User and Regulatory Fee Study
Cost of Service Calculation - Planning Fees

Fee Description		Service Time	Hourly Rate	Cost of Service	Current Fee or Deposit	Current Cost Recovery	Proposed Fee or Deposit	Proposed Cost Recovery	Current Charge Basis	Proposed Charge Basis	Fee or Deposit Change (\$)	Fee or Deposit Change (%)	Note
Fixed Fee Services													
1	Film Permit	4.00	\$180	\$720	\$660	92%	\$720	100%	Fixed Fee	Fixed Fee	\$60	9%	[a]
2	Address Establishment/Change	2.50	\$180	\$450	\$413	92%	\$450	100%	Fixed Fee	Fixed Fee	\$38	9%	
3	Notice of Exemption	2.00	\$180	\$360	\$330	92%	\$360	100%	Fixed Fee	Fixed Fee	\$30	9%	[b]
4	Conditional Use Permit - Standard	26.00	\$180	\$4,680	\$4,500	92%	\$4,680	100%	Deposit	Fixed Fee	varies	varies	[c]
5	Conditional Use Permit - Expanded	32.00	\$180	\$5,760	\$4,500	92%	\$5,760	100%	Deposit	Fixed Fee	varies	varies	[d]
6	Conditional Use Permit - Comprehensive	38.00	\$180	\$6,840	\$4,500	92%	\$6,840	100%	Deposit	Fixed Fee	varies	varies	[e]
7	Outdoor Seating Permit	2.50	\$180	\$450	\$413	92%	\$450	100%	Fixed Fee	Fixed Fee	\$38	9%	
8	Sign Permit - Part of Sign Program	0.75	\$180	\$135	\$124	92%	\$135	100%	Fixed Fee	Fixed Fee	\$11	9%	
9	Sign Permit - Permanent	2.00	\$180	\$360	\$330	92%	\$360	100%	Fixed Fee	Fixed Fee	\$30	9%	
10	Sign Permit - Temporary	0.50	\$180	\$90	\$83	92%	\$90	100%	Fixed Fee	Fixed Fee	\$8	9%	
11	Sign Permit - Community Facilities/Open Space Annual	0.50	\$180	\$90	\$83	92%	\$90	100%	Fixed Fee	Fixed Fee	\$8	9%	
12	Sign Program	26.00	\$180	\$4,680	\$3,000	92%	\$4,680	100%	Deposit	Fixed Fee	varies	varies	[f]
13	Site Development Permit	32.00	\$180	\$5,760	\$4,500	92%	\$5,760	100%	Deposit	Fixed Fee	varies	varies	[g]
14	Special Event Permit	2.00	\$180	\$360	\$330	92%	\$360	100%	Fixed Fee	Fixed Fee	\$30	9%	
15	Temporary Use Permit	4.00	\$180	\$720	\$660	92%	\$720	100%	Fixed Fee	Fixed Fee	\$60	9%	
16	Tree Removal Permit	1.50	\$180	\$270	\$248	92%	\$270	100%	Fixed Fee	Fixed Fee	\$23	9%	
17	Wireless Use Permit Filing Fee	11.50	\$180	\$2,070	\$1,898	92%	\$2,070	100%	Fixed Fee	Fixed Fee	\$173	9%	[h]
18	Eligible Facility Request Permit Filing Fee	8.50	\$180	\$1,530	\$1,403	92%	\$1,530	100%	Fixed Fee	Fixed Fee	\$128	9%	
19	Eligible Facility Request Permit Pre-Submittal Meeting	2.00	\$180	\$360	\$330	92%	\$360	100%	Fixed Fee	Fixed Fee	\$30	9%	
20	Zoning Confirmation Letter	1.25	\$180	\$225	\$206	92%	\$225	100%	Fixed Fee	Fixed Fee	\$19	9%	
21	Bingo Permit				\$50	n/a	\$50	n/a	Fixed Fee	Fixed Fee	\$0	0%	[i]
22	Appeal (City Council)	14.50	\$180	\$2,610	\$750	29%	\$750	29%	Fixed Fee	Fixed Fee	\$0	0%	

ITEM 8.1 - Attachment A

City of Laguna Woods
User and Regulatory Fee Study
Cost of Service Calculation - Planning Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee or Deposit	Current Cost Recovery	Proposed Fee or Deposit	Proposed Cost Recovery	Current Charge Basis	Proposed Charge Basis	Fee or Deposit Change (\$)	Fee or Deposit Change (%)	Note
	Deposit-Based Fee Services												[j]
23	Change Plan	16.00	\$180	\$2,880	\$2,500	92%	\$2,500	100%	Deposit	Deposit	No Change	No Change	
24	Conditional Use Permit				\$4,500				Deposit				
24	Development Agreement	133.50	\$180	\$24,030	\$10,000	92%	\$10,000	100%	Deposit	Deposit	No Change	No Change	
25	Environmental Impact Report	varies	\$180	varies	\$10,000	92%	\$10,000	100%	Deposit	Deposit	No Change	No Change	
26	General Plan Amendment	131.50	\$180	\$23,670	\$10,000	92%	\$10,000	100%	Deposit	Deposit	No Change	No Change	
27	Zoning Code Amendment	131.50	\$180	\$23,670	\$10,000	92%	\$10,000	100%	Deposit	Deposit	No Change	No Change	
28	Initial Study/Neg. Dec./Mitigated Neg Dec.	varies	\$180	varies	\$5,000	92%	\$5,000	100%	Deposit	Deposit	No Change	No Change	
29	Sign Program				\$3,000				Deposit				
30	Site Development Permit				\$4,500				Deposit				
29	Lot Line Adjustment	16.00	\$180	\$2,880	\$2,500	92%	\$2,500	100%	Deposit	Deposit	No Change	No Change	
30	Specific Plan	133.50	\$180	\$24,030	\$10,000	92%	\$10,000	100%	Deposit	Deposit	No Change	No Change	
31	Variance	25.00	\$180	\$4,500	\$4,000	92%	\$4,000	100%	Deposit	Deposit	No Change	No Change	
32	Zone Change	116.50	\$180	\$20,970	\$10,000	92%	\$10,000	100%	Deposit	Deposit	No Change	No Change	
33	Other Services Not Identified	varies	\$180	varies	varies	92%	varies	100%	Deposit	Deposit	No Change	No Change	

ITEM 8.1 - Attachment A

City of Laguna Woods
User and Regulatory Fee Study
Cost of Service Calculation - Planning Fees

Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee or Deposit	Current Cost Recovery	Proposed Fee or Deposit	Proposed Cost Recovery	Current Charge Basis	Proposed Charge Basis	Fee or Deposit Change (\$)	Fee or Deposit Change (%)	Note
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[a] Film permit fee applies for major filming (production).

[b] A pass-through of any filing fees will also be collected from the applicant.

[c] Projects that require discretionary land use approval to allow a property to be used in a way that is not permitted by right in its zoning district, but may be allowed under specific conditions to ensure the use is compatible with surrounding properties and consistent with the City's General Plan and Zoning Code. Standard CUPs apply to projects with no exterior construction other than minor improvements, such as parking lot striping or signage.

[d] Projects that require discretionary land use approval to allow a property to be used in a way that is not permitted by right in its zoning district, but may be allowed under specific conditions to ensure the use is compatible with surrounding properties and consistent with the City's General Plan and Zoning Code. Expanded CUPs apply to projects involving limited exterior construction or site improvements (e.g., façade updates, additions, or canopy modifications) that do not add impervious area, expand the building footprint or floor area, or involve site-altering construction such as grading, paving, or installation of new structural improvements.

[e] Projects that require discretionary land use approval to allow a property to be used in a way that is not permitted by right in its zoning district, but may be allowed under specific conditions to ensure the use is compatible with surrounding properties and consistent with the City's General Plan and Zoning Code. Comprehensive CUPs apply to projects involving site development, such as adding impervious area, expanding the building footprint or floor area, or performing site-altering construction such as grading, paving, or installing new structural improvements.

[f] Required for new or remodeled commercial centers, office complexes, business parks, or similar multi-tenant sites; for any building proposing three or more permanent signs or signage that would otherwise not comply with sign regulations; and for any property displaying electronic message boards or exterior LED signs. A Sign Program establishes uniform design standards for sign size, location, materials, colors, and illumination to ensure coordinated, attractive, and compliant signage throughout a development.

[g] For projects that modify the physical characteristics or infrastructure of a site, such as grading, paving, drainage, or exterior building alterations, while maintaining the same property use. An SDP regulates how a property is developed or improved, whereas a Conditional Use Permit (CUP) regulates changes to how the property is used. Tenant improvements limited to interior spaces or minor façade work requiring only a Building Permit are not considered site development.

[h] A pass-through of any noticing fees will also be collected from the applicant (e.g. mailing costs, newspaper publication).

[i] Fee limited by California Penal Code Section 326.5.

[j] For deposit-based fees, the City intends to recover 100% of the costs of service including the actual costs of any contract service providers, internal City support, indirect costs, filing fees, and noticing fees.

* The City Manager may waive planning fees for activities associated with City projects or contracts.

** Deposit-based fee services include processing of the principal application and, when applicable, required landscape documentation packages and/or water quality management plans.



City of
Laguna Woods

User and Regulatory Fees

Cost of Service Calculations

Encroachment Permit and Grading Permit Fees

City of Laguna Woods

User and Regulatory Fee Study

Calculation of Fully-Burdened Hourly Rate - Engineering

Estimated Contract Services Hourly Rate for Encroachment and Grading Permitting

Description	Rate	Unit	Notes
City Engineer	\$164	per hour	[a]

Recurring Non-Labor Expenditures

Description	Budget	Adjustment	Subtotal	Notes
<u>General Expenses</u>				
Engineering Services	\$65,000	(\$65,000)	\$0	[b]
Landscaping Services	\$82,838	(\$82,838)	\$0	[b]
Mileage and Parking	\$2,000	(\$2,000)	\$0	[b]
Landscaping Services, M2 Maint of Effort	\$114,740	(\$114,740)	\$0	[b]
Travel, Conferences, and Meetings	\$500	(\$500)	\$0	[b]
<u>Utilities</u>				
Utilities, Street Lights, Residential	\$57,200	(\$57,200)	\$0	[b]
<u>Compensation & Benefits</u>				
Salaries, Full-time	\$106,328	(\$106,328)	\$0	[c]
Fringe Benefits (Less M2 Maintenance of Effort)	\$18,000	(\$18,000)	\$0	[c]
Supplemental Allowances (Less M2 Maintenance of Effort)	\$7,404	(\$7,404)	\$0	[c]
Payroll Taxes (Less M2 Maintenance of Effort)	\$8,246	(\$8,246)	\$0	[c]
Retirement (Less M2 Maintenance of Effort)	\$8,344	(\$8,344)	\$0	[c]
Subtotal	\$470,600	(\$470,600)	\$0	

Citywide Overhead

Description	C'wide Indirect Rate	Notes
Citywide Overhead Allocation	23%	[d]

Calculation of Fully-Burdened Hourly Rate

Description	Contract Svcs. Hourly Rate	Citywide Overhead Rate	Total
Hourly Rate for Encroachment Permitting Services	\$164	\$38	\$202

[a] Source: Consultant Services Agreement for City Engineering and Traffic Operations Services.

[b] Adjustment to exclude expenditures not linked to fee-related services and/or adjustment to exclude items already considered in the contract services hourly rate section of this model.

[c] These expenditures are composed of a portion of the budgeted salary and benefits expenditures of the Public Works Administrator for maintenance programs. The hourly rate calculation assumes any encroachment permit-related services provided by this position will be treated as direct services at the calculated fully-burdened hourly rate. This assumptions avoids duplicate counting of costs for similar work activities. If the department organization changes significantly, the encroachment permit services hourly rate may be recalculated to receive a proportionate share of departmental overhead.

[d] See Citywide Overhead Cost Allocation Plan for FY 26/27 - Full Cost Version.

ITEM 8.1 - Attachment A

City of Laguna Woods

User and Regulatory Fee Study

Cost of Service Calculation - Encroachment Permit and Grading Permit Fees

Fee Description		Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change (\$)	Fee Change (%)	Note
Encroachment Permits												
Minor Projects												
1	Landscape Maintenance	1.50	\$202	\$303	\$295	97%	\$300	99%	Fixed Fee	\$5	2%	
2	Temporary Staging	1.50	\$202	\$303	\$295	97%	\$300	99%	Fixed Fee	\$5	2%	
3	Traffic Control Only	2.00	\$202	\$404	\$395	98%	\$400	99%	Fixed Fee	\$5	1%	
4	Utilities Structure Inspection	2.50	\$202	\$505	\$495	98%	\$500	99%	Fixed Fee	\$5	1%	
5	Pole Replacement	2.50	\$202	\$505	\$495	98%	\$500	99%	Fixed Fee	\$5	1%	
Major Projects												
6	Major Project											[a]
	a) First Day	4.00	\$202	\$808	\$795	98%	\$800	99%	Fixed Fee	\$5	1%	
	b) Each Additional Day	1.50	\$202	\$303	\$295	97%	\$300	99%	Per Day	\$5	2%	
7	Projects Greater Than Two Weeks in Duration	varies	\$202	varies	\$3,000	varies	\$3,000	100%	Deposit	No Change	No Change	
Grading Permits												
8	Grading Plan Check and Inspection	varies	\$202	varies	\$2,500	varies	\$2,500	100%	Deposit	No Change	No Change	
Other Fees												
	For Services Requested of City Staff which have no fee listed in this Master Fee Schedule, the City Manager or the City Manager's designee shall determine the appropriate fee based on the following hourly rates for staff time involved in the service or activity:	varies	\$202	varies	\$2,500	varies	\$2,500	100%	Deposit	No Change	No Change	
9	City Engineer	varies	\$202	varies	\$199	per hour	\$202	100%	Per Hour	\$3	2%	
10	Other Staff/Outside Service Providers	varies	\$202	varies	100% of actual costs, plus indirect cost rate		100% of actual costs, plus indirect cost rate	100%	Time & Materials	No Change	No Change	

[a] Major Projects include ground disturbing activities, projects lasting longer than three days, or projects that require permanent traffic control for the duration of the project (e.g. excavation, trenching, boring, etc.).

* The City Manager may waive encroachment and grading permit fees for activities associated with City projects or contracts.

**CITY OF LAGUNA WOODS
RESOLUTION NO. 26-XX**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING NEW AND INCREASED OR MODIFIED BUILDING AND PLANNING SERVICES FEES, AND ENCROACHMENT AND GRADING PERMIT FEES; AND DETERMINING AND CERTIFYING THAT THE RESOLUTION IS NOT SUBJECT TO THE CALIFORNIA ENVIRONMENTAL QUALITY ACT PURSUANT TO TITLE 14 OF THE CALIFORNIA CODE OF REGULATIONS

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

WHEREAS, the City retained a qualified consultant (ClearSource Financial Consulting) to prepare a Building, Planning, Encroachment, and Grading Permit Fee Study and Central Service Cost Allocation Plan and Indirect Cost Rate Calculation-Full Cost Plan upon which to base fee calculations. Both documents are now complete and were reviewed with the City Council and public at the regular meeting on August 19, 2026; and

WHEREAS, the City Council conducted a duly noticed public hearing at its regular meeting on August 19, 2026 regarding the proposed adoption of new and increased or modified building, planning, encroachment, and grading permit fees; and

WHEREAS, public noticing for the aforementioned public hearing included publishing the notice in the *Laguna Woods Globe* on August 6, 2026 and August 13, 2026, posting of the notice on the City's website beginning on August 5, 2026, posting of the notice at City Hall beginning on August 6, 2026, and transmitting the notice to those parties that requested notification pursuant to California Government Code Section 66016 on July 28, 2026; and

WHEREAS, the Building, Planning, Encroachment, and Grading Permit Fee Schedule attached hereto as Exhibit A; the Building, Planning, Encroachment, and Grading Permit Fee Study; and, the Central Service Cost Allocation Plan and Indirect Cost Rate Calculation-Full Cost Plan were made available to the public on the City's website beginning on August 5, 2026 and at or from City Hall on August 6, 2026; and

WHEREAS, after consideration of the information provided by City staff, the information contained in the Building, Planning, Encroachment, and Grading Permit Fee Study and the Central Service Cost Allocation Plan and Indirect Cost Rate Calculation-Full Cost Plan, and all public comments and testimony received, the City Council finds that it is in the best interest of the City to adopt new and increased or modified fees for building, planning, encroachment, and grading permits.

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

SECTION 1. The above recitals are true and correct.

SECTION 2. The Building, Planning, Encroachment, and Grading Permit Fee Schedule attached hereto as Exhibit A is hereby adopted to be effective beginning on October 19, 2026. In adopting such fees, the City Council finds that the amount of the fees do not exceed the reasonable cost of providing the services for which the fees are charged, and relies in part on the Building, Planning, Encroachment, and Grading Permit Fee Study and the Central Service Cost Allocation Plan and Indirect Cost Rate Calculation-Full Cost Plan in making such findings.

SECTION 3. Upon the effective date of the Building, Planning, Encroachment, and Grading Permit Fee Schedule attached hereto as Exhibit A, all previous building, planning, encroachment, and grading permit fees adopted by resolution of the City Council shall be repealed.

SECTION 4. After reviewing the entire project record, the City Council hereby finds, determines, and certifies that this action is not subject to the California Environmental Quality Act (Pub. Resources Code, Sec. 21000 et seq.) (“CEQA”) pursuant to sections 15060(c)(2) (the activities will not result in a direct or reasonably foreseeable indirect physical change in the environment) and 15060(c)(3) (the activities are not a project as defined in section 15378) of the California Code of Regulations, Title 14, Division 6, Chapter 3 (“State CEQA Guidelines”). Section 15378(b)(4) of the State CEQA Guidelines excludes “government funding mechanisms or other government fiscal activities” from its definition of “project” when they “do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment,” as is the case here.

After reviewing the entire project record, the City Council also hereby determines and certifies that, even if this action were subject to CEQA, it would be categorically exempt under Section 15273 of the State CEQA Guidelines, which applies to the establishment, modification, structuring, restructuring, or approval of rates, tolls, fares, or other charges by the City, when such charges are for the purpose of (1) meeting operating expenses, including employee wage rates and fringe benefits, and (2) purchasing or leasing supplies, equipment, or materials – as is the case here.

After reviewing the entire project record, the City Council also hereby determines and certifies that, even if this action were subject to CEQA, it would be exempt based on Section 15061(b)(3) of the State CEQA Guidelines 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. This action does not include any physical change to the environment.

SECTION 5. The Mayor shall sign this resolution and the City Clerk shall attest and certify to the passage and adoption thereof.

PASSED, APPROVED AND ADOPTED this XX day of XX 2026.

ANNIE MCCARY, 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. 26-XX** was duly adopted by the City Council of the City of Laguna Woods at a regular meeting thereof, held on the 19th day of August 2026, by the following vote:

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

YOLIE TRIPPY, CMC, City Clerk

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City of
Laguna Woods

Schedule of User and Regulatory Fees

City of Laguna Woods
Schedule of User and Regulatory Fees

Description	Page
Building Fees	1
Planning Fees	8
Encroachment Permit and Grading Permit Fees	11

City of Laguna Woods

BUILDING FEES

Fee Description		Fee [a]	Note
1	New or Existing Water Heater Change Out	\$107	
2	Water Heater Relocation	\$187	
3	Tub to Tub Insert Only	\$202	
4	Tub to Tub Tile Back Only	\$274	
5	Shower to Shower Insert Only	\$202	
6	Shower to Shower Tile Only	\$346	
7	Tub to Shower Only	\$346	
8	Water/Drain Line (Install/Alter/Repair) w/out Structural	\$107	
9	Water/Drain Line (Install/Alter/Repair) with Structural	\$447	
10	Line Repair (CIPP)/Svc Install - First 30 LF	\$115	
11	Line Repair (CIPP)/Svc Install - Each Add'l 30 LF	\$72	
12	Plumbing Repipe	\$259	
13	New HVAC / HVAC Change in Type - Residential	\$202	
14	Ventilation Modifications	\$223	
15	Electrical - New Fixtures/Receptacles	\$115	
16	Electric Vehicle Charger Installation	\$115	
17	Mechanical - New Fixtures/Receptacles	\$115	
18	Plumbing - New Fixtures/Receptacles	\$115	
19	Electrical Panel Modification	\$359	
20	Electrical Panel Change Out	\$193	
21	New Washer/Dryer Hook Up	\$316	
22	Electrical Wheelchair Lift	\$562	
23	Temporary Power Pole	\$150	

City of Laguna Woods

BUILDING FEES

Fee Description		Fee [a]	Note
24	Re-Roof (Tile, Single-Ply) - First 1,000 SF	\$179	
25	Re-Roof (Tile, Single-Ply) - Each Add'l 1,000 SF	\$35	[b]
26	Re-Roof (All Other) - First 1,000 SF	\$216	
27	Re-Roof (All Other) - Each Add'l 5,000 SF	\$35	[b]
28	Fenestration - Skylights/Solartubes - Fire-Rated	\$202	
29	Fenestration - Skylights/Solartubes - Non-Rated	\$151	
30	Fenestration - Window Retrofit	\$166	
31	Fenestration - Doors/Windows (One New - Framed)	\$238	[c]
32	Structural, Drywall	\$159	
33	Structural, Insulation, Drywall	\$231	
34	Lath	\$251	
35	Structural, Insulation, Lath	\$375	
36	Structural, Insulation, Shear, Lath	\$620	
37	Fire Sprinkler Plans - New	\$231	
38	Fire Sprinkler Plans - Modified	\$144	
39	Framing/Structural - 1 inspection	\$332	[d]
40	Framing/Structural - 2 inspections	\$404	[d]
41	Framing/Structural - 3 inspections	\$476	[d]
42	Framing/Structural - More than 3 inspections		
	a) Base Fee (covers up to 3 inspections)	\$476	[d]
	b) Each additional inspection	\$72	[d]
43	Temporary Shade Structure (Commercial)	\$418	
44	Patio/Balcony Cover/Enclosure - Standard, Open, Pre-Engineered	\$360	
45	Patio/Balcony Cover/Enclosure - Standard, Enclosed, Pre-Engineered	\$519	

City of Laguna Woods

BUILDING FEES

Fee Description	Fee [a]	Note
46 Patio/Balcony Cover/Enclosure - Site Specific Engineering	\$670	
47 Patio Conversion	\$1,153	
48 Atrium Conversion	\$1,153	
49 Garage Conversion/Alteration	\$1,009	
50 Alteration - Residential (Res.) Kitchen	\$793	
51 Alteration - Res. Kitchen, plus HVAC OR Fenestration	\$952	
52 Alteration - Res. Kitchen, plus HVAC AND Fenestration/Other	\$937	[e]
53 Alteration - Res. Kitchen, plus 1 Bath	\$865	
54 Alteration - Res. Kitchen, plus 2+ Bath (Includes bathroom splits)	\$1,024	
55 Alteration - Res. Kitchen, plus 1 Bath, plus HVAC OR Fenestration/Other	\$937	[e]
56 Alteration - Res. Kitchen, plus 2+ Bath, plus HVAC OR Fenestration/Other	\$1,096	[e]
57 Alteration - Res. Kitchen, plus 1 Bath, plus HVAC AND Fenestration/Other	\$1,009	[e]
58 Alteration - Res. Kitchen, plus 2+ Bath, plus HVAC AND Fenestration/Other	\$1,168	[e]
59 Alteration/Remodel - Res. 1 Bath	\$562	
60 Alteration/Remodel - Res. 2+ Baths (includes bathroom splits)	\$793	
61 Alteration - Res. 2+ Baths (incl. split), plus HVAC/Other	\$865	[e]
62 Room Addition	\$1,038	
63 Alteration/Remodel w/ Room Addition	\$2,163	
64 Sign (Wall) - First	\$288	
65 Sign (Wall) - Each Add'l	\$101	
66 Sign (Monument) - First	\$461	
67 Sign (Monument) - Each Add'l	\$115	
68 Antenna - Telecommunications	\$894	

City of Laguna Woods

BUILDING FEES

Fee Description		Fee [a]	Note
69	Antenna - Equipment Shelter	\$562	
70	Solar - Residential Systems (All Others) - See note for > 15kW or 10kWth	\$450	[f]
71	Solar - SolarAPP+	See Note	[g]
72	Solar - Commercial Systems - See note for > 50kW or 30kWth	\$1,000	[h]
73	Demolition - Residential	\$202	
74	Demolition - Non-Residential	\$433	
75	Certificate of Occupancy - Temporary	\$107	
76	Certificate of Occupancy	\$323	
77	Sleeping Room Covenant - Recording Fee	\$130	
78	Miscellaneous/All Other - First Inspection	\$107	
79	Miscellaneous/All Other - Each Add'l Inspection	\$72	
80	Miscellaneous/All Other - Plan Check (Per Hr)	\$173	
81	Plan Revision - Non-Structural - (Per Hr)	\$173	
82	Plan Revision - Structural - (Per Hr)	\$173	
83	Work Without Permit - 2+ Non-Destructive Inspections Required	\$231	[i]
84	Work Without Permit - Destructive Inspection Required	\$404	
85	Re-Inspection - Missed Appointment	\$72	
86	Inspection Outside of Normal Business Hours (Per Hr)	\$216	
87	Expedited Plan Review of Residential Remodels	125% of standard fee	
88	Additional Inspections	\$107	
89	Replacement Job Card	\$35	
90	Permit Extension	\$87	
91	Change of Contractor, Architect, Owner Processing	\$87	

City of Laguna Woods

BUILDING FEES

Fee Description	Fee [a]	Note
92 Expired Permit	\$173	
93 Cancelled Permit Refund Processing Fee	\$87	
94 Copy and Printing Charge	\$14	
95 Senate Bill 1186	\$4	[j]
96 Building and Safety Appeal Application	\$173	
97 Alternate Materials Method Review (Per Hr)	\$173	

[a] Adopted fees are intended to reflect the estimated costs of all typical services (i.e., application submittal, plan review, permit processing, permit inspection). For projects that are more complex than typical, the City will collect fees that represent the actual costs incurred by the City based on hourly billing rates for City staff and actual costs of third party services.

[b] For purposes of calculating re-roof fees, fractional square footages shall be rounded up to the nearest 1,000 SF. For example 1,600 SF shall be rounded to 2,000 SF.

[c] For Installation of multiple doors or windows see Framing/Structural fees.

[d] Examples of items included in this fee include post, beam, beamtail, raftertail, corbel, shearpanel, and truss repair/replacement.

[e] Other may include items such as water-heater change-out or water heater relocation, and/or minor hook-ups associated with the alteration or remodel.

[f] California Government Code Section 66015(a)(1), establishes maximum fees for residential solar energy systems. For photovoltaic systems, fees shall not exceed \$450 plus \$15 per kW for each kilowatt above 15kW. For thermal systems, fees shall not exceed \$450, plus \$15 per kWth for each kilowatt thermal above 10kWth. Fees in excess of these amounts require written findings and resolution or ordinance.

[g] Fee varies. California Government Code Section 65850.52.

[h] California Government Code Section 66015(b)(1), establishes maximum fees for commercial solar energy systems. Fees shall not exceed \$1,000 for systems up to 50kW plus \$7 per kilowatt for each kilowatt between 51kW and 250kW, plus \$5 for each kilowatt above 250kW. For thermal systems, fees shall not exceed \$1,000 up to the 30kWth, plus \$7 per kWth for each kWth between the 30th and 260th kWth, plus \$5 for each kWth above 260kWth. Fees in excess of these amounts require written findings and resolution or ordinance.

[i] No Work Without Permit fee is charged for permits that require only one non-destructive inspection.

[j] Fee established by State of California.

* In accordance with California Health and Safety Code Section 17951.5, the City may waive or reduce all building permit fees for improvements to the home of a veteran with a qualifying disability to accommodate that disability.

** In accordance with California Health and Safety Code Section 17951.7, the City may waive or reduce all building permit fees for improvements to the home of a person at least 60 years of age with a qualifying disability that are made to accommodate that disability.

*** The City Manager may waive building permit fees for activities associated with City projects or contracts.

City of Laguna Woods

BUILDING FEES

			All Construction Types		All Construction Types		
			Plan Review		Permit		
Fee Description		Threshold	Fee Per		Fee Per		
Occupancy Classification		SqFt	Base Fee	Add'l 100 SF or Fraction Thereof	Base Fee	Add'l 100 SF or Fraction Thereof	Note
1	Shell Building New Construction	500	\$1,298	\$30.28	\$1,298	\$56.23	
		2,000	\$1,752	\$19.46	\$2,141	\$23.79	
		5,000	\$2,336	\$11.68	\$2,855	\$14.27	
		10,000	\$2,919	\$5.41	\$3,568	\$16.22	
		20,000	\$3,460	varies	\$5,190	varies	
		> 20,000	varies	varies	varies	varies	
2	Accessory/Utility (e.g. Private garage, gatehouse) New Construction	100	\$303	\$100.92	\$562	\$187.42	
		250	\$454	\$60.55	\$843	\$112.45	
		500	\$606	\$30.28	\$1,125	\$56.23	
		1,000	\$757	\$14.13	\$1,406	\$26.24	
		2,500	\$969	varies	\$1,799	varies	
		> 2,500	varies	varies	varies	varies	
3	All Other New Construction	500	\$2,076	\$48.44	\$2,076	\$89.96	
		2,000	\$2,803	\$31.14	\$3,425	\$38.06	
		5,000	\$3,737	\$18.68	\$4,567	\$22.84	
		10,000	\$4,671	\$8.65	\$5,709	\$25.95	
		20,000	\$5,536	varies	\$8,304	varies	
		> 20,000	varies	varies	varies	varies	
4	Tenant Improvements New Construction	250	\$242	\$48.44	\$450	\$89.96	
		500	\$363	\$24.22	\$675	\$44.98	
		1,000	\$484	\$8.07	\$900	\$14.99	
		2,500	\$606	\$7.87	\$1,125	\$14.62	
		5,000	\$802	varies	\$1,490	varies	
		> 5,000	varies	varies	varies	varies	

[a] Adopted fees are intended to reflect the estimated costs of all typical services (i.e., application submittal, plan review, permit processing, permit inspection). For projects that are more complex than typical, the City will collect fees that represent the actual costs incurred by the City based on hourly billing rates for City staff and actual costs of third party services.

* Current fees vary based on the estimated calculated value of the project for fee setting purposes.

City of Laguna Woods

BUILDING FEES

Fee Description		Fee	Note
1	Strong Motion Instrumentation Program (SMIP)		[a]
	Fee Calculation		
	a) Residential (1-3 Story)	\$0.50 or valuation x 0.00013	
	b) Commercial or Residential (4+ Story)	\$0.50 or valuation x 0.00028	
2	Building Standards Administration Special Revolving Fund (SB 1473) Fee Calculation		[b]
	(Valuation)		
	a) \$1 - \$25,000	\$1	
	b) \$25,001 - \$50,000	\$2	
	c) \$50,001 - \$75,000	\$3	
	d) \$75,001 - \$100,000	\$4	
	e) Every \$25,000 or fraction thereof above \$100,000	Add \$1	

[a] Source: California Public Resources Code Section 2705.

[b] Source: California Health and Safety Code Section 18931.6.

* Project valuation shall be determined by project amount submitted by permit applicant, or most current International Code Council (ICC) published Building Valuation Table as published in the Building Safety Journal, or by RS Means Square Foot Costs Manual, where ICC data is not available.

City of Laguna Woods

PLANNING FEES

Fee Description		Fee or Deposit	Charge Basis	Note
Fixed Fee Services				
1	Film Permit	\$720	Fixed Fee	[a]
2	Address Establishment/Change	\$450	Fixed Fee	
3	Notice of Exemption	\$360	Fixed Fee	[b]
4	Conditional Use Permit - Standard	\$4,680	Fixed Fee	[c]
5	Conditional Use Permit - Expanded	\$5,760	Fixed Fee	[d]
6	Conditional Use Permit - Comprehensive	\$6,840	Fixed Fee	[e]
7	Outdoor Seating Permit	\$450	Fixed Fee	
8	Sign Permit - Part of Sign Program	\$135	Fixed Fee	
9	Sign Permit - Permanent	\$360	Fixed Fee	
10	Sign Permit - Temporary	\$90	Fixed Fee	
11	Sign Permit - Community Facilities/Open Space Annual	\$90	Fixed Fee	
12	Sign Program	\$4,680	Fixed Fee	[f]
13	Site Development Permit	\$5,760	Fixed Fee	[g]
14	Special Event Permit	\$360	Fixed Fee	
15	Temporary Use Permit	\$720	Fixed Fee	
16	Tree Removal Permit	\$270	Fixed Fee	
17	Wireless Use Permit Filing Fee	\$2,070	Fixed Fee	[h]
18	Eligible Facility Request Permit Filing Fee	\$1,530	Fixed Fee	
19	Eligible Facility Request Permit Pre-Submittal Meeting	\$360	Fixed Fee	
20	Zoning Confirmation Letter	\$225	Fixed Fee	
21	Bingo Permit	\$50	Fixed Fee	[i]
22	Appeal (City Council)	\$750	Fixed Fee	

City of Laguna Woods

PLANNING FEES

Fee Description		Fee or Deposit	Charge Basis	Note
Deposit-Based Fee Services				[j]
23	Change Plan	\$2,500	Deposit	
24	Development Agreement	\$10,000	Deposit	
25	Environmental Impact Report	\$10,000	Deposit	
26	General Plan Amendment	\$10,000	Deposit	
27	Zoning Code Amendment	\$10,000	Deposit	
28	Initial Study/Neg. Dec./Mitigated Neg Dec.	\$5,000	Deposit	
29	Lot Line Adjustment	\$2,500	Deposit	
30	Specific Plan	\$10,000	Deposit	
31	Variance	\$4,000	Deposit	
32	Zone Change	\$10,000	Deposit	
33	Other Services Not Identified	varies	Deposit	

City of Laguna Woods

PLANNING FEES

Fee Description	Fee or Deposit	Charge Basis	Note
[a] Film permit fee applies for major filming (production).			
[b] A pass-through of any filing fees will also be collected from the applicant.			
[c] Projects that require discretionary land use approval to allow a property to be used in a way that is not permitted by right in its zoning district, but may be allowed under specific conditions to ensure the use is compatible with surrounding properties and consistent with the City's General Plan and Zoning Code. Standard CUPs apply to projects with no exterior construction other than minor improvements, such as parking lot striping or signage.			
[d] Projects that require discretionary land use approval to allow a property to be used in a way that is not permitted by right in its zoning district, but may be allowed under specific conditions to ensure the use is compatible with surrounding properties and consistent with the City's General Plan and Zoning Code. Expanded CUPs apply to projects involving limited exterior construction or site improvements (e.g., façade updates, additions, or canopy modifications) that do not add impervious area, expand the building footprint or floor area, or involve site-altering construction such as grading, paving, or installation of new structural improvements.			
[e] Projects that require discretionary land use approval to allow a property to be used in a way that is not permitted by right in its zoning district, but may be allowed under specific conditions to ensure the use is compatible with surrounding properties and consistent with the City's General Plan and Zoning Code. Comprehensive CUPs apply to projects involving site development, such as adding impervious area, expanding the building footprint or floor area, or performing site-altering construction such as grading, paving, or installing new structural improvements.			
[f] Required for new or remodeled commercial centers, office complexes, business parks, or similar multi-tenant sites; for any building proposing three or more permanent signs or signage that would otherwise not comply with sign regulations; and for any property displaying electronic message boards or exterior LED signs. A Sign Program establishes uniform design standards for sign size, location, materials, colors, and illumination to ensure coordinated, attractive, and compliant signage throughout a development.			
[g] For projects that modify the physical characteristics or infrastructure of a site, such as grading, paving, drainage, or exterior building alterations, while maintaining the same property use. An SDP regulates how a property is developed or improved, whereas a Conditional Use Permit (CUP) regulates changes to how the property is used. Tenant improvements limited to interior spaces or minor façade work requiring only a Building Permit are not considered site development.			
[h] A pass-through of any noticing fees will also be collected from the applicant (e.g. mailing costs, newspaper publication).			
[i] Fee limited by California Penal Code Section 326.5.			
[j] For deposit-based fees, the City intends to recover 100% of the costs of service including the actual costs of any contract service providers, internal City support, indirect costs, filing fees, and noticing fees.			

* The City Manager may waive planning fees for activities associated with City projects or contracts.

** Deposit-based fee services include processing of the principal application and, when applicable, required landscape documentation packages and/or water quality management plans.

City of Laguna Woods

ENCROACHMENT PERMIT AND GRADING PERMIT FEES

Fee Description		Fee or Deposit	Charge Basis	Note
Encroachment Permits				
Minor Projects				
1	Landscape Maintenance	\$300	Fixed Fee	
2	Temporary Staging	\$300	Fixed Fee	
3	Traffic Control Only	\$400	Fixed Fee	
4	Utilities Structure Inspection	\$500	Fixed Fee	
5	Pole Replacement	\$500	Fixed Fee	
Major Projects				
6	Major Project			[a]
	a) First Day	\$800	Fixed Fee	
	b) Each Additional Day	\$300	Per Day	
7	Projects Greater Than Two Weeks in Duration	\$3,000	Deposit	
Grading Permits				
8	Grading Plan Check and Inspection	\$2,500	Deposit	
Other Fees				
	For Services Requested of City Staff which have no fee listed in this Master Fee Schedule, the City Manager or the City Manager's designee shall determine the appropriate fee based on the following hourly rates for staff time involved in the service or activity:	\$2,500	Deposit	
9	City Engineer	\$202	Per Hour	
10	Other Staff/Outside Service Providers	100% of actual costs, plus indirect cost rate	Time & Materials	

[a] Major Projects include ground disturbing activities, projects lasting longer than three days, or projects that require permanent traffic control for the duration of the project (e.g. excavation, trenching, boring, etc.).

* The City Manager may waive encroachment and grading permit fees for activities associated with City projects or contracts.

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**CITY OF LAGUNA WOODS
ORDINANCE NO. 26-XX**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADDING SECTION 10.02.050 TO CHAPTER 10.02 OF TITLE 10 (BUILDINGS AND CONSTRUCTION) OF THE LAGUNA WOODS MUNICIPAL CODE PERTAINING TO THE WAIVER OR REDUCTION OF CITY-ENACTED BUILDING FEES FOR SPECIFIED PURPOSES INCLUDING, BUT NOT LIMITED TO, PURPOSES CONSISTENT WITH CALIFORNIA HEALTH AND SAFETY CODE SECTIONS 17951.5 AND 17951.7 AND LAGUNA WOODS GENERAL PLAN HOUSING ELEMENT PROGRAMS H-1.2.5. AND H-2.2.2.; AND DETERMINING AND CERTIFYING THAT THE ORDINANCE IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

WHEREAS, California Health and Safety Code Section 17951.5 allows cities to “waive or reduce all building permit fees for improvements to the home of a veteran with a qualifying disability that are made to accommodate that disability”; and

WHEREAS, for the purpose of California Health and Safety Code Section 17951.5, “qualified disability” means “a disability that is recognized as service connected by the United States Department of Veterans Affairs”; and

WHEREAS, the City Council wishes to establish a fee waiver or reduction program as contemplated by California Health and Safety Code Section 17951.5; and

WHEREAS, California Health and Safety Code Section 17951.7 allows cities to “waive or reduce all building permit fees for improvements to the home of a person at least 60 years of age with a qualifying disability that are made to accommodate that disability”; and

WHEREAS, for the purpose of California Health and Safety Code Section 17951.7, “qualified disability” means “a physical or mental disability as defined in [California Government Code Section 12926(j) and (m)]”; and

WHEREAS, Laguna Woods General Plan Housing Element Program H-2.2.2. reads, in part: “Adopt an ordinance waiving or reducing City building permit fees for improvements to the home of a person at least 60 years of age with a qualifying disability that are made to accommodate that disability, as provided for by California Health and Safety Code Section 17951.7”; and

WHEREAS, the City Council wishes to establish a fee waiver or reduction program as contemplated by California Health and Safety Code Section 17951.7 and Laguna Woods General Plan Housing Element Program H-2.2.2.; and

WHEREAS, Laguna Woods General Plan Housing Element Program H-1.2.5. reads,

in part: “Adopt an ordinance waiving or reducing City building permit fees for housing projects in which at least 5% of housing units are affordable for extremely low income households; at least 10% of housing units are affordable for very low or low-income households; or, at least 50% of housing units are affordable for moderate-income households. To be eligible, the affordable housing units shall be subject to an affordability covenant for at least 55 years”; and

WHEREAS, the City Council wishes to establish fee waiver or reduction programs as contemplated by Laguna Woods General Plan Housing Element Program H-1.2.5.; and

WHEREAS, at the regular meeting on August 19, 2026, 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; and

WHEREAS, at the regular meeting on September 16, 2026, the City Council considered this Ordinance for a second time in open session and also 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 above recitals are true and correct.

SECTION 2. After reviewing the entire project record, the City Council hereby finds, determines, and certifies that this Ordinance is not subject to the California Environmental Quality Act (Pub. Resources Code, Sec. 21000 et seq.) (“CEQA”) pursuant to sections 15060(c)(2) (the activities will not result in a direct or reasonably foreseeable indirect physical change in the environment) and 15060(c)(3) (the activities are not a project as defined in section 15378) of the California Code of Regulations, Title 14, Division 6, Chapter 3 (“State CEQA Guidelines”). Section 15378(b)(4) of the State CEQA Guidelines excludes “government funding mechanisms or other government fiscal activities” from its definition of “project” when they “do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment,” as is the case here.

After reviewing the entire project record, the City Council also hereby determines and certifies that, even if this Ordinance were subject to CEQA, it would be categorically exempt under Section 15273 of the State CEQA Guidelines, which applies to the establishment, modification, structuring, restructuring, or approval of rates, tolls, fares, or other charges by the City, when such charges are for the purpose of (1) meeting operating expenses, including employee wage rates and fringe benefits, and (2) purchasing or leasing supplies, equipment, or materials – as is the case here.

After reviewing the entire project record, the City Council also hereby determines and

certifies that, even if this Ordinance were subject to CEQA, it would be exempt based on Section 15061(b)(3) of the State CEQA Guidelines 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. This action does not include any physical change to the environment.

SECTION 3. Section 10.02.050 is hereby added to the Laguna Woods Municipal Code 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 beginning on November 16, 2026, which is at least 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.

PASSED, APPROVED AND ADOPTED this XX day of XX 2026.

ANNIE MCCARY, 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. 26-XX** was duly introduced and placed upon its first reading at a regular meeting of the City Council on the 19th day of August 2026, and that thereafter, said Ordinance was duly adopted and passed at a regular meeting of the City Council on the 16th day of September 2026 by the following vote to wit:

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

YOLIE TRIPPY, CMC, City Clerk

EXHIBIT A
CODE AMENDMENTS – SECTION 10.02.050

Section 10.02.050 (“Waivers or Reductions of City-Enacted Building Fees”) is added to Chapter 10.02 (“General and Miscellaneous”) of Title 10 (“Buildings and Construction”) of the Laguna Woods Municipal Code to read as follows:

Sec. 10.02.050. Waivers or reductions of City-enacted building fees.

- (a) *Purpose and intent.* The purpose and intent of this section is to provide for the waiver or reduction of City-enacted building fees to accomplish purposes allowed for by state law or contemplated in the General Plan Housing Element.
- (b) *Definitions.* For purposes of this section only, the following definitions shall apply, in addition to those set forth in Section 3.18.030 of this Code:
 - (05) *City-enacted building fees* shall mean fees adopted by the City and charged for the issuance of building permits. “City-enacted building fees” does not include fees that state law requires the City to charge in connection with building permits (e.g., Strong Motion Instrumentation Program (“SMIP”) and Building Standards Administration Special Revolving Fund (“SB 1473”) fees), deposits (including, but not limited to, those set forth in Chapter 4.24 of this Code) development impact fees, encroachment fees, grading fees, in lieu fees (including, but not limited to, those set forth in Section 13.25.050(a) of this Code), planning fees, or fees adopted by any entity other than the City (e.g., fees adopted by the County of Orange, El Toro Water District, or Orange County Fire Authority).
 - (10) *Qualifying disability* shall mean a physical or mental disability as defined in subdivisions (j) and (m) of California Government Code Section 12926.
 - (15) *Qualifying service disability* shall mean a disability that is recognized as service connected by the United States Department of Veterans Affairs.
 - (20) *Veteran* shall have the same meaning as the term is defined in the United States Code, as amended from time to time or replaced with a successor statute. As of the date this section was adopted, the definition of “veteran” was set forth in United States Code Title 38, Section 101.
- (c) *Veterans with Disabilities Building Fee Waiver Program.*
 - (1) This program is authorized by California Health and Safety Code Section 17951.5.
 - (2) The City Manager or their designee shall waive 100% of City-enacted building permit fees for improvements to the home of a veteran with a qualifying service disability

that are made to accommodate that disability, provided all of the following requirements are met:

- a. The building permit includes only improvements that are directly connected to accommodating a qualifying service disability of a veteran who resides at the location. Separate building permits shall be obtained for improvements that are to be constructed concurrent with those accommodating a qualifying service disability of a veteran who resides at the location.
- b. The building permit application is submitted to the City with an application, upon a form provided by the City, setting forth the following information:
 1. The legal name, home address, telephone number, and email address, if any, of the veteran with a qualifying service disability who resides at the location;
 2. Proof that the veteran with a qualifying service disability is a veteran, which shall be either a United States government-issued driver's license with a veteran designation, a United States government-issued identification card with a veteran designation, a federal government-issued Veteran Health Identification Card, a federal government-issued Real-Time Automated Personnel Identification System ("RAPIDS") identification card, or a federal government-issued DD214 (Certificate of Release or Discharge from Active Duty) with corresponding United States government-issued photo identification;
 3. Proof that the veteran with a qualifying service disability resides at the location, which shall be either a California driver's license or a California identification card (REAL, standard, or senior), or two of any of the following in the person's name: bank statement, cell phone bill, credit card statement, investment statement, mortgage statement, pay stub, signed rental or lease agreement, stock certificate for residency, tax returns, and/or utility bill. All documents accepted under this subsection shall be dated within the 90 calendar days immediately preceding the date of the application, except for tax returns, which shall be the two most recent, and rental agreements, lease agreements, and stock certificates for residency, which shall be those currently effective; and
 4. Proof that the veteran with a qualifying service disability has a qualifying service disability, which shall consist of the following statement signed and dated by a physician, surgeon, optometrist, or osteopathic doctor with that person's M.D. license number issued by the Medical Board of California, O.D. license number issued by the California State Board of Optometry, or D.O. license number issued by the Osteopathic Medical Board of California noted: "[FULL NAME OF PERSON] has a disability that is recognized as

service connected by the United States Department of Veterans Affairs that requires the following improvement to his/her/their home [DESCRIPTION OF IMPROVEMENT].” The statement required by this subsection shall be dated within 90 calendar days of the date the application is submitted to the City and is not required to disclose the specific qualifying service disability.

(d) *Seniors with Disabilities Building Fee Reduction Program.*

- (1) This program is authorized by California Health and Safety Code Section 17951.7.
- (2) The City Manager or their designee shall reduce by 50% all City-enacted building permit fees for improvements to the home of a person at least 60 years of age with a qualifying disability that are made to accommodate that qualifying disability, provided all of the following requirements are met:
 - a. The building permit includes only improvements that are directly connected to accommodating a qualifying disability of a person at least 60 years of age who resides at the location. Separate building permits shall be obtained for improvements that are to be constructed concurrent with those accommodating a qualifying disability of a person at least 60 years of age who resides at the location.
 - b. The building permit application is submitted to the City with an application, upon a form provided by the City, setting forth the following information:
 1. The legal name, home address, telephone number, and email address, if any, of the person at least 60 years of age with a qualifying disability who resides at the location;
 2. Proof that the person at least 60 years of age with a qualifying disability is at least 60 years of age, which shall be either a United States government-issued driver’s license, a United States government-issued identification card, a United States government-issued birth certificate, or a United States passport or passport identification card;
 3. Proof that the person at least 60 years of age with a qualifying disability resides at the location, which shall be either a California driver’s license or a California identification card (REAL, standard, or senior), or two of any of the following in the person’s name: bank statement, cell phone bill, credit card statement, investment statement, mortgage statement, pay stub, signed rental or lease agreement, stock certificate for residency, tax returns, and/or utility bill. All documents accepted under this subsection shall be dated within the 90 calendar days immediately preceding the date of the application, except for tax returns, which shall be the two most recent, and

rental agreements, lease agreements, and stock certificates for residency, which shall be those currently effective; and

4. Proof that the person at least 60 years of age with a qualifying disability has a qualifying disability, which shall consist of the following statement signed and dated by a physician, surgeon, optometrist, or osteopathic doctor with that person's M.D. license number issued by the Medical Board of California, O.D. license number issued by the California State Board of Optometry, or D.O. license number issued by the Osteopathic Medical Board of California noted: "[FULL NAME OF PERSON] has a physical or mental disability as defined in subdivisions (j) and (m) of California Government Code Section 12926 that requires the following improvement to his/her/their home [DESCRIPTION OF IMPROVEMENT]." The statement required by this subsection shall be dated within 90 calendar days of the date the application is submitted to the City and is not required to disclose the specific qualifying disability.

(e) *Affordable Housing Units Building Fee Reduction Program.*

- (1) The City Manager or their designee shall reduce by 20% all City-enacted building permit fees for the construction of housing projects, provided all of the following requirements are met:
 - a. The building permit is for a housing project for which at least one of the following will be true:
 1. At least 5% of housing units are affordable for extremely low income households and subject to an affordability covenant for at least 55 years;
 2. At least 10% of housing units are affordable for very low or low-income households and subject to an affordability covenant for at least 55 years; or
 3. At least 50% of housing units are affordable for moderate-income households and subject to an affordability covenant for at least 55 years.
 - b. The building permit is submitted to the City with the following statement signed and dated by the applicant for the building permit and property owner of the parcel(s) to which the building permit applies: "The undersigned confirm that our intent is for the housing project that will be constructed by this building permit to include [THE AFFORDABILITY REQUIREMENT]. As a condition of City of Laguna Woods ("City") reducing by 20% all City-enacted building fees for this building permit, the aforementioned affordability covenant must be recorded against the property, in form sufficient to the City, prior to receiving the City's final approval of the building permit. Failure to comply with the recordation requirement will result in all previously reduced City-enacted building fees being charged to the

applicant for the building permit and being due and payable to the City immediately.”

- (2) If the affordability requirement is not recorded against the property, in form sufficient to the City, prior to receiving the City’s final approval of the building permit, all previously reduced City-enacted building fees shall be charged to the applicant for the building permit and shall be due and payable to the City immediately.

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8.2 ELECTRIC VEHICLE CHARGING FEES

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City of Laguna Woods

AGENDA REPORT

TO: Honorable Mayor and Members of the City Council

FROM: Christopher Macon, City Manager

FOR: August 19, 2026 City Council Meeting

SUBJECT: Electric Vehicle Charging Fees

Recommendation

1. Receive staff report;
2. Open public hearing;
3. Receive public testimony;
4. Close public hearing; and
5. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING INCREASED ELECTRIC VEHICLE CHARGING FEES FOR USE OF CITY-OWNED ELECTRIC VEHICLE CHARGING STATIONS LOCATED AT LAGUNA WOODS CITY HALL, 24264 EL TORO ROAD, LAGUNA WOODS, CA 92637; AND DETERMINING AND CERTIFYING THAT THE RESOLUTION IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

Background

The City owns two Level 2 electric vehicle charging stations at City Hall, which are operated using the ChargePoint platform.

Discussion

At today's meeting, the City Council will conduct a public hearing regarding the proposed Electric Vehicle Charging Fee Schedule (Attachment B). Staff recommends an effective date

of August 20, 2026 for the proposed fees schedule.

Fees are proposed to be set to recover no more than the reasonable costs associated with providing electric vehicle charging to persons who choose to charge motor vehicles at City-owned electric vehicle charging stations located at City Hall.

The only fee proposed to change is the energy rate, which would increase from \$0.30 per kilowatt hour (“kWh”) to \$0.45 per kWh. For comparison, the equivalent energy rate charged by the Golden Rain Foundation of Laguna Woods for non-member electric vehicle charging at the Laguna Woods Village Community Center is \$0.45 per kWh.

No new permit requirements would be created by the adoption of the proposed Electric Vehicle Charging Fee Schedule.

Fiscal Impact

The proposed Electric Vehicle Charging Fee Schedule is intended to promote full cost recovery of both electricity and non-electricity costs associated with the Level 2 electric vehicle charging stations at City Hall.

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

Environmental Review

The City Council is asked to find that this action is not subject to the California Environmental Quality Act (Pub. Resources Code, Sec. 21000 et seq.) (“CEQA”) pursuant to sections 15060(c)(2) (the activities will not result in a direct or reasonably foreseeable indirect physical change in the environment) and 15060(c)(3) (the activities are not a project as defined in section 15378) of the California Code of Regulations, Title 14, Division 6, Chapter 3 (“State CEQA Guidelines”). Section 15378(b)(4) of the State CEQA Guidelines excludes “government funding mechanisms or other government fiscal activities” from its definition of “project” when they “do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment,” as is the case here.

The City Council is also asked to find that, even if this action were subject to CEQA, it would be categorically exempt under Section 15273 of the State CEQA Guidelines, which applies to the establishment, modification, structuring, restructuring, or approval of rates, tolls, fares, or other charges by the City, when such charges are for the purpose of (1) meeting operating expenses, including employee wage rates and fringe benefits, and (2) purchasing or leasing supplies, equipment, or materials – as is the case here.

Finally, the City Council is asked to find that, even if this action were subject to CEQA, it would be exempt based on Section 15061(b)(3) of the State CEQA Guidelines 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. This action does not include any physical change to the environment.

Documents Available for Review

Related documents – including a cost of service analysis and the existing and proposed electric vehicle charging fee schedules – are available for public review at City Hall during normal working hours and on the City’s website at www.lagunawoods.gov/projects.

Attachments: A – Electric Vehicle Charging Cost of Service Analysis
B – Proposed Resolution
Exhibit A – Proposed Fee Schedule

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DATE: June 30, 2026

TO: Chris Macon, City Manager | City of Laguna Woods

FROM: Terry Madsen, Principal Consultant | ClearSource Financial Consulting
Email: tmadsen@clearsourcefinancial.com | Phone: 831.288.0608

SUBJECT: Cost of Service Analysis and Proposed Rate Structure for the City of Laguna Woods' Level 2 Electrical Vehicle Charging Stations

OVERVIEW

As the use of electric vehicles becomes more prevalent, California municipalities are increasingly offering access to charging facilities. Several years ago, the City of Laguna Woods installed two Level 2 charging stations that are available for use outside City Hall.

In 2023, the City Council adopted electric vehicle (EV) charging rates and parking rates for occupying the City's limited EV charging spaces after vehicle charging has completed. The charges and fees are intended to:

- 1) Recover the cost of electricity and service-related costs associated with offering access to the City's electric vehicle charging stations.
- 2) Encourage efficient use of limited charging stations by implementing a parking rate that applies after intended use of the system (i.e., after charging completes).

EV charging practices are required to comply with California Health and Safety Code Part 5, Chapter 8.7 "Electric Vehicle Charging Stations Open Access Act".

Recovery of the cost of electricity and service-related costs

Southern California Edison is the City's electric service provider. Twelve months of electricity billing information was used to calculate an average cost of electricity per kilowatt-hour (kWh). kWh is the standard unit used to measure the total amount of energy consumed as time passes.

The City utilizes ChargePoint to administer the City's EV charging network. ChargePoint provides EV charging hardware, cloud software, and networked services. They offer solutions for drivers, businesses, fleets, and station operators, managing public and private charging networks with tools like remote monitoring, 24/7 support, and mobile payment integration. ChargePoint's fee for service model collects 10% of gross EV charging and parking fees collected.

Additionally, the City has minimal support costs associated with City monitoring and administration of the EV program and ChargePoint services contract.

Charging rates (i.e., energy rates) are proposed to be adjusted to more closely align charging rates to the City's cost of service.

Encourage efficient use of limited charging stations

The U.S. Department of Transportation indicates that using a Level 2 charger, a vehicle should be able to receive a significant charge within four (4) hours.

In order to encourage efficient use of limited charging stations the City collects a parking rate that applies after 4 hours. Application of this rate is intended to free up charging stations for others to use. To avoid being overly burdensome, a maximum daily parking charge has been established. Maximum daily parking charges have not been collected since users receive no benefit from the use of charging stations once a vehicle's battery is fully charged and, therefore, have no reason aside from convenience to continue to occupy charging station parking. In the case of City Hall, a substantial amount of other parking exists around the charging station for users to move their fully charged vehicles.

The existing parking rate is operating as intended. Based on historical usage:

- 93% of EV charging occurrences are completed in 4 hours or less.
- 4% of EV charging occurrences are completed in 4.01 to 5 hours
- 1% of EV charging occurrences are completed in 5.01 to 6 hours
- 1% of EV charging occurrences are completed in 6.01 to 7 hours
- 1% of EV charging occurrences are completed in 7 hours or more

RECOMMENDATION

The following rate structure is intended to meet the City's primary objectives for use of vehicle charging stations.

Rates for Level 2 Charging Stations	Current Rate	Proposed Rate
Energy Rate	\$0.30 per kWh	\$0.45 per kWh
Parking Rate		
a) Up to 4 hours	No Charge	No Charge
b) After 4 hours	\$2 per hour; \$30 maximum per day	\$2 per hour; \$30 maximum per day

Rate structure alignment to cost of service, regional municipal agencies, and Laguna Woods Village

- The proposed rate structure is primarily intended to recover the cost of electricity and service-related costs associated with offering access to the City's electric vehicle charging stations.
- Although rates for use of City property are not subject to the same cost of service limitations as user and regulatory fees, **the City has prepared an analysis that indicates these rates do not exceed the City's cost of service associated with providing access to electrical vehicle charging stations.** Please refer to the [Appendix](#) of this memorandum to view the cost of service analysis.
- **The proposed rate structure aligns to the rate structure currently used by Laguna Woods Village for Level 2 charging stations by the general public and aligns well to rates for charging and station use throughout the region.**

COST OF SERVICE ANALYSIS

City of Laguna Woods

Cost of Service Analysis - Electrical Vehicle Charging Rate per kWh

Average Electricity Cost per kWh [a]

Month	Cost	Total kWh	Cost per kWh	Note
Jun 2025	\$3,930	11,952	\$0.33	[b]
Jul 2025	\$4,585	12,882	\$0.36	[b]
Aug 2025	\$5,048	13,114	\$0.38	[b]
Sep 2025	\$5,418	14,842	\$0.37	[b]
Oct 2025	\$3,589	11,714	\$0.31	[b]
Nov 2025	\$3,275	11,211	\$0.29	[b]
Dec 2025	\$3,030	11,185	\$0.27	[b]
Jan 2026	\$2,790	9,995	\$0.28	[b]
Feb 2026	\$2,878	11,167	\$0.26	[b]
Mar 2026	\$3,249	11,283	\$0.29	[b]
Apr 2026	\$3,066	10,914	\$0.28	[b]
May 2026	\$3,308	11,846	\$0.28	[b]
Average	\$44,165	142,105	\$0.31	

Average Annual Increase for Electric Rates

Description	Average Change	Years	Average Annual Change	Note
10-Year Change	69%	10	7%	[c]

Forecast Annual Electricity Rate per kWh

Description	Cost per kWh	Note
Electricity Cost per kWh	\$0.33	[d]

City Administrative Support Costs for EV Charging (Non-Electricity Costs)

Description	Hours	Rate	Cost	Note
Annual Labor	24	\$180	\$4,320	[e]

Description	Cost	Total kWh	Cost per kWh	Note
Annual Labor	\$4,320	142,105	\$0.03	

Allocation of Direct Costs

Description	Cost per kWh	Note
Electricity	\$0.33	
Direct Staff	\$0.03	
Total	\$0.36	

City of Laguna Woods

Cost of Service Analysis - Electrical Vehicle Charging Rate per kWh

Allocation of Citywide Overhead

Description	Citywide OH Rate	Mod Op Exp	Total	Notes
Citywide Overhead Allocation	23%	\$0.36	\$0.08	[f]

Allocation of Direct and Indirect Costs

Description	Cost per kWh	Note
Direct	\$0.36	
Indirect	\$0.08	
Total	\$0.45	

ChargePoint Service Cost

Description	Service Rate	Costs	Service Cost	Note
Service Fee	10%	\$0.45	\$0.04	[g]

EV Charging Cost of Service per kWh

Description	Cost per kWh	Note
Direct Costs	\$0.36	
Indirect Costs	\$0.08	
ChargePoint Service Fee	\$0.04	
Total	\$0.49	

[a] "kWh" represents a kilowatt-hour. kWh measures the total amount of electricity used over time.

[b] Source: Reconciliation of EV Charging Electric Costs for 24264 El Toro Road based on actual SCE bills.

[c] Source: As of July 31, 2026. Web search:

https://www.google.com/search?q=sce+average+cost+per+kWh+ten+year+change&oeq=&gs_lcrp=EgZjaHJvbWUqCQgAEEUYOxjCAzIJCQAQRrg7GMIDMgkIARBFgDsYwgMyCQgCEEUYOxjCAzIJCAMQRrg7GMIDMgkIBBBFGDsYwgMyCQgFEEUYOxjCAzIJCAYQRrg7GMIDMgkIBxBFGDsYwgPSAQkxMDcwajBqMTWoAgiwAgHxBajdM2rQP4O08QWo3TNq0D-Djg&sourceid=chrome&source=chrome.rb&ie=UTF-8

[d] Current average rate adjusted to reflect average annual cost inflation.

[e] Assumes 2 hours per month of administrative support associated with facilitating vehicle charging at City Hall (e.g., fielding questions regarding charging procedures, administration of vendor contract, financial administration, etc.).

[f] See Citywide Overhead Cost Allocation Plan for FY 26/27 - Full Cost Version.

[g] Source: ChargePoint service fee.

**CITY OF LAGUNA WOODS
RESOLUTION NO. 26-XX**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING INCREASED ELECTRIC VEHICLE CHARGING FEES FOR USE OF CITY-OWNED ELECTRIC VEHICLE CHARGING STATIONS LOCATED AT LAGUNA WOODS CITY HALL, 24264 EL TORO ROAD, LAGUNA WOODS, CA 92637; AND DETERMINING AND CERTIFYING THAT THE RESOLUTION IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

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

WHEREAS, the City retained a qualified consultant (ClearSource Financial Consulting) to prepare a cost of service analysis upon which to base fee calculations. That document is now complete and was reviewed with the City Council and public at the regular meeting on August 19, 2026; and

WHEREAS, the City Council conducted a duly noticed public hearing at its regular meeting on August 19, 2026 regarding the proposed adoption of increased electric vehicle charging fees for use of City-owned electric vehicle charging stations located at Laguna Woods City Hall, 24264 El Toro Road, Laguna Woods, CA 92637; and

WHEREAS, public noticing for the aforementioned public hearing included publishing the notice in the *Laguna Woods Globe* on August 6, 2026 and August 13, 2026, and posting of the notice on the City's website beginning on August 5, 2026; and

WHEREAS, the Electric Vehicle Charging Fee Schedule attached hereto as Exhibit A and the Electric Vehicle Charging Cost of Service Analysis were made available to the public on the City's website beginning on August 13, 2026 and August 5, 2026, respectively, and at or from City Hall beginning on August 14, 2026 and August 6, 2026, respectively. A previous version of the Electric Vehicle Charging Fee Schedule was made available to the public on the City's website from August 5-13, 2026 and at or from City Hall from August 6-14, 2026, respectively, at which points it was superseded by the revised version attached hereto as Exhibit A. The revision was to correct an inadvertent error by increasing the energy rate for electric vehicle charging after four hours (Level 2) from \$0.30 per kilowatt hour ("kWh") to \$0.45 per kWh. The revised energy rate is consistent with the proposed rate set forth in the Electric Vehicle Charging Cost of Service Analysis; and

WHEREAS, after consideration of the information provided by City staff, the information contained in the Electric Vehicle Charging Cost of Service Analysis, and all public comments and testimony received, the City Council finds that it is in the best

interest of the City to adopt increased electric vehicle charging fees for use of City-owned electric vehicle charging stations located at Laguna Woods City Hall, 24264 El Toro Road, Laguna Woods, CA 92637.

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

SECTION 1. The above recitals are true and correct.

SECTION 2. The Electric Vehicle Charging Fee Schedule attached hereto as Exhibit A is hereby adopted to be effective beginning on September 20, 2026. In adopting such fees, the City Council finds that the amount of the fees do not exceed the reasonable cost of providing the services for which the fees are charged, and relies in part on the Electric Vehicle Charging Cost of Service Analysis in making such findings.

SECTION 3. Upon the effective date of the Electric Vehicle Charging Fee Schedule attached hereto as Exhibit A, all previous electric vehicle charging fees adopted by resolution of the City Council shall be repealed.

SECTION 4. After reviewing the entire project record, the City Council hereby finds, determines, and certifies that this resolution is not subject to the California Environmental Quality Act (Pub. Resources Code, Sec. 21000 et seq.) (“CEQA”) pursuant to sections 15060(c)(2) (the activities will not result in a direct or reasonably foreseeable indirect physical change in the environment) and 15060(c)(3) (the activities are not a project as defined in section 15378) of the California Code of Regulations, Title 14, Division 6, Chapter 3 (“State CEQA Guidelines”). Section 15378(b)(4) of the State CEQA Guidelines excludes “government funding mechanisms or other government fiscal activities” from its definition of “project” when they “do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment,” as is the case here.

After reviewing the entire project record, the City Council also hereby determines and certifies that, even if this resolution were subject to CEQA, it would be categorically exempt under Section 15273 of the State CEQA Guidelines, which applies to the establishment, modification, structuring, restructuring, or approval of rates, tolls, fares, or other charges by the City, when such charges are for the purpose of (1) meeting operating expenses, including employee wage rates and fringe benefits, and (2) purchasing or leasing supplies, equipment, or materials – as is the case here.

After reviewing the entire project record, the City Council also hereby determines and certifies that, even if this resolution were subject to CEQA, it would be exempt based on Section 15061(b)(3) of the State CEQA Guidelines 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. This resolution does not include any physical change to the environment.

SECTION 5. The Mayor shall sign this resolution and the City Clerk shall attest and certify to the passage and adoption thereof.

PASSED, APPROVED AND ADOPTED this XX day of XX 2026.

ANNIE MCCARY, 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. 26-XX** was duly adopted by the City Council of the City of Laguna Woods at a regular meeting thereof, held on the 19th day of August 2026, by the following vote:

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

YOLIE TRIPPY, CMC, City Clerk

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**CITY OF LAGUNA WOODS
ELECTRIC VEHICLE CHARGING FEES**

Fee Schedule

Effective beginning on August 20, 2026

Electric Vehicle Charging – City-Owned Electric Vehicle Charging Stations Located at City Hall	
DESCRIPTION	FEE
Electric vehicle charging up to four hours (Level 2)	Energy Rate: \$0.45 per kilowatt hour (“kWh”)
Electric vehicle charging after four hours (Level 2)	<i>Energy Rate + Parking Rate</i> Energy Rate: \$0.45 per kWh Parking Rate: \$2.00 per hour; \$30.00 maximum per day

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9.1
COALITION TO PROTECT COMMUNITY
SERVICES

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City of Laguna Woods

AGENDA REPORT

TO: Honorable Mayor and Members of the City Council

FROM: Christopher Macon, City Manager

FOR: August 19, 2026 City Council Meeting

SUBJECT: Coalition to Protect Community Services

Recommendation

1. Receive and file a presentation from the California Joint Powers Insurance Authority ("CJPIA") regarding the Coalition to Protect Community Services related to local government liability reform; and
2. Authorize the City Manager to grant permission to the CJPIA and the Coalition to Protect Community Services to display the City's official logo on coalition correspondence, letters of support and related legislative advocacy materials submitted to members of the California Legislature and other government officials, and to identify the City as a member of the Coalition to Protect Community Services.

Background

The City is a member of the California Joint Powers Insurance Authority ("CJPA"). CJPIA is a joint powers authority that provides insurance and risk management services for cities, joint powers authorities, and special districts. For additional information on CJPIA, please visit their website at <https://cjpia.org>.

Discussion

Today's meeting is an opportunity for City Council action, as well as public input, on a request from CJPIA for the City to join its Coalition to Protect Community Services related to local government liability reform. Staff supports CJPIA's request.

Fiscal Impact

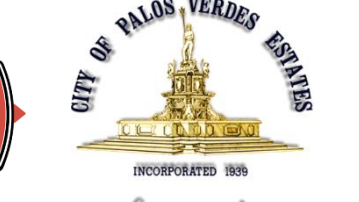
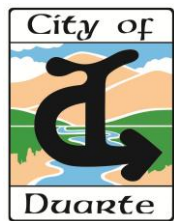
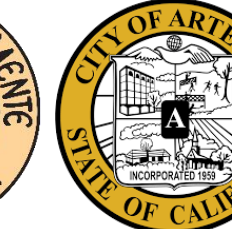
Sufficient funds to support this project are included in the City's budget.

Attachments: A – Coalition Letter as of July 16, 2026
B – Op-Ed: Why California needs proportionate liability for local governments
C – Case Studies: The Case for Proportionate Liability
D – Logo Authorization and Release Form

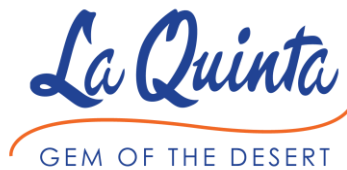
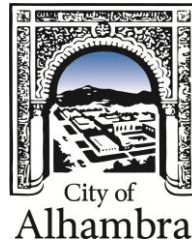
Establish Proportionate Liability for Local Governments

Under California's joint and several liability rule, a city found just **1% at fault** can be forced to pay **100% of a plaintiff's economic damages**—when the other responsible co-defendants can't pay. Every dollar consumed by disproportionate liability judgments and inflated settlements is a dollar unavailable for community services that our residents rely on: police and fire protection, roads and infrastructure maintenance, parks, libraries, senior services and youth sports programs.

Establishing proportionate liability means that local governments named in lawsuits would be required to pay only their actual share of fault, as determined by the court. Not only is this more fair, but it would help to solve a rapidly escalating problem—a fiscal crisis of runaway liability costs for cities and other local government agencies that have limited taxpayer funding to provide much needed public services.



COALITION TO PROTECT COMMUNITY SERVICES | California JPIA



CALIFORNIA JOINT POWERS INSURANCE AUTHORITY

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8081 Moody Street, La Palma, CA 90623 | (562) 467-8700 | cjpia.org

COALITION TO PROTECT COMMUNITY SERVICES | California JPIA

July 16, 2026

To Members of the Legislature:

On behalf of the Coalition to Protect Community Services, we write to express our strong support for meaningful tort reform in civil actions against public entities, consistent with the priorities of other local government organizations statewide.

Specifically, we support:

- [Proportionate \(several\) liability](#) for economic damages in civil actions against public entities, so that taxpayers pay only for the share of harm attributable to the public agency.
- Caps on damages in civil actions against public entities, ensuring that injured parties are fairly compensated, while also preserving the capacity to deliver essential public services.

Local governments across California are facing a growing liability crisis. In many cases, it is not a result of agencies improperly delivering services or mismanaging risk—but because the current legal framework systematically exposes public entities to liability far beyond their actual share of responsibility.

For cities and special districts, rising settlements and liability costs pose an existential threat to the services we provide. **Multi-million dollar claims against local agencies—arising from public roadways, sidewalks, public property, and routine government services—have increased sharply, and the rising costs are unsustainable.** Insurance premiums paid by local agencies have grown 370%, climbing from \$115 million in 2016 to \$541 million in 2025. And since 2019, public entity liability costs have more than tripled, now exceeding \$7 billion in known exposure.

When a local government agency faces a liability judgment, the cost is borne collectively by liability risk pools—meaning it is ultimately funded by the taxpayers of every member community across California—or directly by the local agency if it is not a member of a risk pool. Dollars spent defending and paying out lawsuits are dollars diverted from public safety, road maintenance, parks, and the core local services these agencies exist to provide.

We stand ready to work with the Legislature, the Administration, and all involved stakeholders to craft a practical and meaningful solution to this growing problem.

**Can we count on your support
to help safeguard essential public services?**

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COALITION TO PROTECT COMMUNITY SERVICES | *California JPIA*

COALITION MEMBERS — as of July 16, 2026

- | | |
|--|---|
| 1. California Contract Cities Association | 29. City of National City |
| 2. California Joint Powers Insurance Authority | 30. City of Needles |
| 3. City of Alhambra | 31. City of Norwalk |
| 4. City of Arcadia | 32. City of Palos Verdes Estates |
| 5. City of Artesia | 33. City of Paramount |
| 6. City of Atascadero | 34. City of Pismo Beach |
| 7. City of Azusa | 35. City of San Clemente |
| 8. City of Bakersfield | 36. City of San Luis Obispo |
| 9. City of Barstow | 37. City of San Marcos |
| 10. City of Bellflower | 38. City of Santa Paula |
| 11. City of Blythe | 39. City of Signal Hill |
| 12. City of Camarillo | 40. City of Solvang |
| 13. City of Carson | 41. City of Temple City |
| 14. City of Diamond Bar | 42. City of West Covina |
| 15. City of Duarte | 43. City of Wildomar |
| 16. City of Fontana | 44. Eastern Sierra Transit Authority |
| 17. City of Fountain Valley | 45. Foothill Transit |
| 18. City of Goleta | 46. Public Agency Risk Management Association |
| 19. City of Hawaiian Gardens | 47. Rossmoor Community Services District |
| 20. City of La Mirada | 48. Town of Apple Valley |
| 21. City of La Palma | |
| 22. City of La Puente | |
| 23. City of La Quinta | |
| 24. City of La Verne | |
| 25. City of Lake Forest | |
| 26. City of Lakewood | |
| 27. City of Lomita | |
| 28. City of Monrovia | |

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Op-Ed: Why California needs proportionate liability for local governments



The views and opinions expressed herein are those of the author and do not necessarily reflect the views of PublicCEO, its sponsors, its employees or any corporate relationships.



Article written by Margaret Finlay, President, California Joint Powers Insurance Authority and Chair, Coalition to Protect Community Services

If you follow the news, you are aware that civil jury verdicts against California public entities have been reaching record levels. Large multi-million-dollar awards that once seemed extraordinary are increasingly common, and the trend shows no sign of slowing. What you may not know is how damaging this situation has

Recent News



Baldwin Park sees continued decline in homelessness

July 27, 2026



Orange County Sheriff partners with the OC Health Care Agency to refine crisis response

program

July 27, 2026



La Cañada Flintridge announces City Council reorganization and

the seating of a new City Council member

July 24, 2026



Tripepi Smith partners with Clean Energy Alliance to celebrate five years of sustainable

impact

July 24, 2026

Renne Public Law Group welcomes Of



become for local government agencies and how it hinders their ability to provide local services.

Under California's joint and several liability rule, a local government agency found just 1% at fault can be forced to pay 100% of a plaintiff's economic damages—when the other responsible co-defendants can't pay. Every dollar consumed by disproportionate liability judgments and inflated settlements is a dollar unavailable for community services that residents rely on: police and fire protection, roads and infrastructure maintenance, parks, libraries, senior services and youth sports programs.

Establishing proportionate liability means that local governments named in lawsuits would be required to pay only their actual share of fault, as determined by the court. Not only is this fairer and more equitable, but it would help to solve a rapidly escalating problem—a fiscal crisis of runaway liability costs that severely limits taxpayer funding for much needed public services.

Here are six key reasons why this reform is both necessary and urgent:

1. Democratic Accountability Over Judicial Taxation

Elected officials, not juries or plaintiffs' lawyers, should decide how limited public tax dollars are prioritized and spent. When a jury imposes a multi-million-dollar judgment, it effectively raises taxes and reallocates resources without any accountability to voters. Local governments already operate under intense democratic oversight through elections, public hearings, and transparent budgeting. Allowing plaintiffs to override those democratic decisions through litigation undermines representative government and the public's right to set its own priorities.




Critical Telecommunications Updates for Local Governments

Learn how today's telecommunications developments could affect your agency's agreements, infrastructure and legal rights.

REGISTER TODAY | 11:30 AM - 12:30 PM PT | JULY 28, 2026 | ON DEMAND

2. Underfunding Not Indifference

Most dangerous conditions on public roads, sidewalks, and in public spaces stem not from willful indifference but from chronic underfunding and limited staffing. When local agencies are forced to pay multi-million-dollar settlements and judgments far exceeding their actual share of fault, those dollars reduce funding for maintenance, road repairs, and public safety programs. This process does not improve safety — it actually depletes the very resources needed to prevent future injuries. Proportionate liability would help break this self-defeating cycle.

3. Private Market Logic Does Not Apply to Public Entities

Private corporations can raise prices, cut product lines, pass costs on to consumers, or declare bankruptcy. Local governments, on the other hand, have none of these options to deal with rising costs. They are legally obligated to maintain roads, operate parks, and provide essential services with constrained budgets funded by taxpayers. Applying the same unlimited liability rules designed for profit-driven businesses to local government agencies, creates a fundamental mismatch that requires reform.

4. Deep Pocket Targeting Under Joint and Several Liability

Each party responsible for contributing to an injury should bear liability in proportion to their actual share of fault—not based on which defendant happens to have the deepest pocket. Local government agencies should not be forced to subsidize damages caused by drunk drivers, underinsured motorists, careless contractors, or criminal actors who bear primary responsibility. An equitable system ensures that responsibility follows conduct, and that no single party is unfairly targeted simply because they have the ability to pay.

5. Law of Diminishing Returns in Public Property Maintenance

Most California local governments operate within significant budget constraints. After reasonable steps have been taken to maintain infrastructure, additional millions spent on marginal claims produce diminishing safety returns. The current system pretends that governments have infinite resources and can guarantee perfect safety — an economic and practical impossibility. Proportionate liability simply acknowledges reality: we must balance ambitious safety goals against what taxpayers can realistically afford.

6. Broad Benefits Over Concentrated Windfalls

Public funds are meant to serve the entire community. When a jury returns a large verdict or a large settlement is reached prior to trial, taxpayer funds are redirected away from the public at large, and concentrated in the hands of one plaintiff, or a small group of individuals and their attorneys. Funds that could have maintained a park, staffed a library, or repaired a road for thousands of residents, instead flow to a small group of people. Joint and several liability not only strains local government budgets, but diverts scarce resources intended to provide broad public benefits into the hands of a few, defeating the purpose for which the tax dollars were originally collected.

California's local governments are not asking for blanket immunity. We are merely asking for sound public policy — proportionate liability that is fair to injured parties and provides them with meaningful compensation, while also ensuring that public funds are protected and used for broad public benefit.

The [Coalition to Protect Community Services](#) is actively working with the Legislature and the Administration to advance targeted and practical reforms. California residents deserve safe communities and solvent local governments that can deliver the services they expect and deserve.

Margaret Finlay has served on the Duarte City Council for 34 years, including seven terms as Mayor. A dedicated public servant and community advocate, she's expanded senior transportation services and helped reduce local crime rates. Her leadership extends beyond Duarte, with roles including President of the California Contract Cities Association, President of the California Joint Powers Insurance Authority, and Board Member of the Southern California Association of Governments. Margaret holds degrees from St. Mary's College and Cal State Long Beach, completed doctoral work at Claremont Graduate University, and attended Harvard's Senior Executives in State and Local Government Program. An international speaker and adjunct professor, Finlay has also been recognized for her work with the San Gabriel Valley Regional Housing Trust, helping create housing opportunities for underserved populations.

Share This Story!



Top of Mind

How are you telling your agency's story?



Case Studies: The Case for Proportionate Liability

Under California's joint and several liability rule, a city found just **1% at fault can be forced to pay 100% of a plaintiff's economic damages** when the other responsible defendants can't pay. The cases below show what that means in practice: in each situation, the driver who caused the collision paid an insurance policy limit and walked away, while taxpayers absorbed a multimillion-dollar settlement. Proportionate liability would fix this injustice by requiring each party to pay only its actual share of fault, as determined by the court.

Case Study 1 — *Bautista v. City of Chino Hills*

What Happened?	A jogger crossing in a marked crosswalk was struck by a distracted driver and left a paraplegic. The driver—familiar with the crosswalk, by her own testimony—carried a \$100,000 auto insurance policy and had no other assets.
The Claim	The City should have added in-ground flashers or a stop sign—neither recommended by traffic engineers for this intersection, which already had two sets of pedestrian warning signs.
Damages Alleged	\$23.6 million in economic damages
At Fault Driver Paid	\$100,000 (policy limit) — then no further exposure
City Settled and Taxpayers Paid	\$10 million
Difference	Plaintiff accepted settlement of \$10M, and stopped pursuing the \$23.6M in alleged damages

Why the City Settled:

With a catastrophically injured plaintiff and a judgment-proof driver, even a 1% fault finding by the court would have made the City liable for the full \$23.6 million in economic damages. That exposure—not the strength of the claim—forced a \$10 million settlement.

In Budget Terms:

\$10M = 17% of the City's entire annual General Fund (\$58.6M), the fund that pays for police, public works, and parks. As a member of the California JPIA, the cost of this claim was partially absorbed by other cities and public agencies who participate in the liability risk sharing pool. However, as these types of large settlements occur with greater and greater frequency—and they are—the entire risk pool is rapidly drawing down reserves and was forced to increase member rates by 30% in 2026 alone.

Case Study 2 — *Barrios v. City of Commerce*

What Happened?	A driver turning from a side street was struck by a speeding van and suffered a permanent traumatic brain injury. The van driver's employer paid its \$1 million auto insurance policy limit and was dismissed from the case.
The Claim	The City allowing curbside parked cars created a dangerous condition. California law already requires drivers to proceed carefully when parked cars limit visibility—and there was no evidence the plaintiff did.
Damages Alleged	~\$35 million in economic damages (\$50M total demand)
At Fault Driver Paid	\$1 million (policy limit) — then dismissed
City Settled and Taxpayers Paid	\$18 million

Why the City Settled:

The City had the law on its side, but under joint and several liability, a 1% fault finding meant paying the full ~\$35 million. The risk of trial was simply too large to take.

In Budget Terms:

\$18M ≈ 22% of the City's annual General Fund (\$80M) — or about **four years of the City's library budget**.

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LOGO AUTHORIZATION AND RELEASE FORM

Coalition to Protect Community Services

California Joint Powers Insurance Authority

Purpose. The undersigned organization hereby grants permission to the California Joint Powers Insurance Authority ("California JPIA") and the Coalition to Protect Community Services to display the organization's official logo on coalition correspondence, letters of support and related legislative advocacy materials submitted to members of the California Legislature and other government officials. This authorization is limited to the specific use described below.

AUTHORIZING ORGANIZATION

Organization Name	
Organization Type (City / Special District / Other)	
Authorized Representative	
Title / Position	
Phone Number	
Email Address	

LOGO SUBMISSION

Please provide a high-resolution version of your organization's official logo by email to:
Tim@BryantGA.com.

TERMS OF USE

1. The logo will be used solely to identify the organization as a coalition supporter and will not be altered, distorted, or combined with other imagery in a manner that misrepresents the organization.
2. Use is limited to the Coalition to Protect Community Services legislative advocacy campaign and associated materials presented to the California Legislature and state government officials.
3. The California JPIA will remove the logo upon written request from the authorizing organization. Requests should be directed to Tim@BryantGA.com.
4. This authorization does not imply endorsement of any specific legislation beyond the coalition's stated principles-based advocacy.
5. The authorizing organization represents that it has authority to grant permission for use of its logo.

AUTHORIZATION

By signing below, the authorized representative confirms they have the authority to grant this logo use permission on behalf of the organization named above.

Signature

Printed Name

Title

Date

Please return this completed form by email to:

Tim@BryantGA.com

Questions? Contact Tim Townsend at Bryant Government Affairs

9.2

**LEAGUE OF CALIFORNIA CITIES 2026
GENERAL ASSEMBLY DELEGATES**

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City of Laguna Woods

AGENDA REPORT

TO: Honorable Mayor and Members of the City Council

FROM: Christopher Macon, City Manager

FOR: August 19, 2026 City Council Meeting

SUBJECT: League of California Cities 2026 General Assembly Delegates

Recommendation

Appoint members of the City Council and/or staff to serve as a delegate, alternate delegate, and second alternate delegate at the League of California Cities 2026 General Assembly on September 25, 2026 in Anaheim, California.

Background

The League of California Cities (“Cal Cities”) is a statewide organization with 473 member cities whose mission is to “expand and protect local control for cities through education and advocacy to enhance the quality of life for all Californians.” More information is available on Cal Cities’ website at www.calcities.org. The City is a member of Cal Cities.

Cal Cities will host its annual General Assembly on September 25, 2026 in Anaheim, California. The General Assembly will take place during Cal Cities’ annual Conference and Expo. Each year, member agencies appoint a delegate (and up to two alternate delegates to act in place of the delegate if they are unable to attend) to debate and vote on policy matters on their behalf at the General Assembly.

Discussion

Cal Cities has requested that the City Council appoint a delegate and up to two alternate delegates for the 2026 General Assembly (Attachment A). If only one member of the City Council or staff attends, there is no requirement to appoint alternates. If no member of the City Council or staff attends, there is no requirement to appoint delegates.

Mayor McCary, Mayor Pro Tem Lee, and Councilmember Moore are registered to attend the Cal Cities 2026 Conference and Expo.

Fiscal Impact

Sufficient funds to support participation in the Cal Cities 2026 General Assembly are included in the City's budget.

Attachment: A – Cal Cities 2026 Voting Delegate Information Packet

Council Action Advised by September 1, 2026

DATE: Wednesday, May 13, 2026

TO: Mayors, Council Members, City Clerks, and City Managers

RE: DESIGNATION OF VOTING DELEGATES AND ALTERNATES
League of California Cities Annual Conference and Expo, Sept. 23-25, 2026
Anaheim Convention Center

Every year, the League of California Cities convenes a member-driven General Assembly at the [Cal Cities Annual Conference and Expo](#). The General Assembly is an important opportunity where city officials can directly participate in the development of Cal Cities policy.

Taking place on Friday, Sept. 25, 2026 the General Assembly is comprised of voting delegates appointed by each member city; every city has one voting delegate. Your appointed voting delegate plays an important role during the General Assembly by representing your city and voting on resolutions.

To cast a vote during the General Assembly, your city must designate a voting delegate and up to two alternate voting delegates, one of whom may vote if the designated voting delegate is unable to serve in that capacity. Voting delegates may either be an elected or appointed official.

Action by Council Required. Consistent with Cal Cities bylaws, a city's voting delegate and up to two alternates must be designated by the city council. Please note that designating the voting delegate and alternates **must** be done by city council action and cannot be accomplished by individual action of the mayor or city manager alone.

Following council action, please submit your city's delegates through [the online submission portal](#) by Tuesday, Sept. 1, 2026. When completing the Voting Delegate submission form, you will be asked to attest that council action was taken. You will need to be signed in to your My Cal Cities account when submitting the form.

Submitting your voting delegate form by the deadline will allow us time to establish voting delegate/alternate records prior to the conference and provide pre-conference communications with voting delegates.

Conference Registration Required. The voting delegate and alternates must be registered to attend the conference. They need not register for the entire conference; they may register for Friday only. Conference registration opens June 2.

For a city to cast a vote, one voter must be present at the General Assembly and in possession of the voting delegate card and voting tool. Voting delegates and

alternates need to pick up their conference badges before signing in and picking up the voting delegate card at the voting delegate desk. This will enable them to receive the special sticker on their name badges that will admit the voting delegate into the voting area during the General Assembly.

Please view Cal Cities' [event and meeting policy](#) in advance of the conference.

Transferring Voting Card to Non-Designated Individuals Not Allowed. The voting delegate card may be transferred freely between the voting delegate and alternates, but *only* between the voting delegate and alternates. If the voting delegate and alternates find themselves unable to attend the General Assembly, they may *not* transfer the voting card to another city official.

Seating Protocol during General Assembly. At the General Assembly, individuals with a voting card will sit in a designated area. Admission to the voting area will be limited to the individual in possession of the voting card and with a special sticker on their name badge identifying them as a voting delegate.

The voting delegate desk, located in the conference registration area of the Anaheim Convention Center, will be open at the following times: Wednesday, Sept. 23, 8:00 a.m.-6:00 p.m. and Thursday, Sept. 24, 7:30 a.m.-4:00 p.m. On Friday, Sept. 25, the voting delegate desk will be open at the General Assembly, starting at 7:30 a.m., but will be closed during roll calls and voting.

The voting procedures that will be used at the conference are attached to this memo. Please share these procedures and this memo with your council and especially with the individuals that your council designates as your city's voting delegate and alternates.

Once again, thank you for submitting your voting delegate and alternates by Tuesday, Sept. 1. If you have questions, please contact Zach Seals at zseals@calcities.org.

Attachments:

- General Assembly Voting Guidelines
- Information Sheet: Cal Cities Resolutions and the General Assembly

General Assembly Voting Guidelines

1. **One City One Vote.** Each member city has a right to cast one vote on matters pertaining to Cal Cities policy.
2. **Designating a City Voting Representative.** Prior to the Cal Cities Annual Conference and Expo, each city council may designate a voting delegate and up to two alternates; these individuals are identified on the voting delegate form provided to the Cal Cities Credentials Committee.
3. **Registering with the Credentials Committee.** The voting delegate, or alternates, may pick up the city's voting card at the voting delegate desk in the conference registration area. Voting delegates and alternates must sign in at the voting delegate desk. Here they will receive a special sticker on their name badge and thus be admitted to the voting area at the General Assembly.
4. **Signing Initiated Resolution Petitions.** Only those individuals who are voting delegates (or alternates), and who have picked up their city's voting card by providing a signature to the credentials committee at the voting delegate desk, may sign petitions to initiate a resolution.
5. **Voting.** To cast the city's vote, a city official must have in their possession the city's voting card and voting tool; and be registered with the credentials committee. The voting card may be transferred freely between the voting delegate and alternates but may not be transferred to another city official who is neither a voting delegate nor alternate.
6. **Voting Area at General Assembly.** At the General Assembly, individuals with a voting card will sit in a designated area. Admission to the voting area will be limited to the individual in possession of the voting card and with a special sticker on their name badge identifying them as a voting delegate.
7. **Resolving Disputes.** In case of dispute, the credentials committee will determine the validity of signatures on petitioned resolutions and the right of a city official to vote at the General Assembly.

How It Works: Cal Cities Resolutions and the General Assembly

Developing League of California Cities policy is a dynamic process that engages a wide range of members to ensure Cal Cities represents cities with one voice. These policies directly guide Cal Cities' advocacy to promote local decision-making, and lobby against statewide policies that erode local control.

The resolutions process and General Assembly is one way that city officials can directly participate in the development of Cal Cities policy. If a resolution is approved at the General Assembly, it becomes official Cal Cities policy. Here's how resolutions and the General Assembly work.

Prior to the Annual Conference and Expo

General Resolutions



Sixty days before the Annual Conference and Expo, Cal Cities members may submit policy proposals on issues of importance

to cities. The resolution must have the concurrence of at least five additional member cities or individual members.

Policy Committees



The Cal Cities President assigns general resolutions to policy committees where members

review, debate, and recommend positions for each policy proposal. Recommendations are forwarded to the Resolutions Committee.

During the Annual Conference and Expo

Petitioned Resolutions



The petitioned resolution is an alternate method to introduce policy proposals during

the annual conference. The petition must be signed by voting delegates from 10% of member cities, and submitted to the Cal Cities President at least 24 hours before the beginning of the General Assembly.

Resolutions Committee



The Resolutions Committee considers all resolutions. General Resolutions approved¹ by either a policy committee

or the Resolutions Committee are next considered by the General Assembly. General resolutions not approved, or referred for further study by both a policy committee and the Resolutions Committee do not go to the General Assembly. All Petitioned Resolutions are considered by the General Assembly, unless disqualified.²

General Assembly



During the General Assembly, voting delegates debate and consider general and petitioned resolutions forwarded by the Resolutions Committee. Potential Cal Cities bylaws amendments are also considered at this meeting.

Who's who

Cal Cities policy development is a member-informed process, grounded in the voices and experiences of city officials throughout the state.

The **Resolutions Committee** includes representatives from each Cal Cities diversity caucus, regional division, municipal department, and policy committee, as well as individuals appointed by the Cal Cities president.

Voting delegates are appointed by each member city; every city has one voting delegate.

The **General Assembly** is a meeting of the collective body of all voting delegates—one from every member city.

Seven **policy committees** meet throughout the year to review and recommend positions to take on bills and regulatory proposals. Policy committees include members from each Cal Cities diversity caucus, regional division, and municipal department, as well as individuals appointed by the Cal Cities president.

¹ The Resolution Committee can amend a general resolution prior to sending it to the General Assembly.

² Petitioned Resolutions may be disqualified by the Resolutions Committee according to Cal Cities Bylaws Article VI. Sec. 5(f).

9.3 EMPLOYEE POSITIONS, COMPENSATION, AND BENEFITS

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City of Laguna Woods

AGENDA REPORT

TO: Honorable Mayor and Members of the City Council

FROM: Christopher Macon, City Manager

FOR: August 19, 2026 City Council Meeting

SUBJECT: Employee Positions, Compensation, and Benefits

Recommendation

1. Approve a modified job classification for the following City employee position: Animal Outreach Officer; and
2. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, REPEALING RESOLUTION NO. 26-28, AND ESTABLISHING AND MODIFYING A COMPENSATION SCHEDULE AND BENEFITS FOR CITY EMPLOYEES, INCLUDING THE CITY MANAGER AND OTHER LOCAL AGENCY EXECUTIVES AS DEFINED IN CALIFORNIA GOVERNMENT CODE SECTION 3511.1

Background

The City Manager is responsible for hiring and supervising all City employees, subject to the City Council's approval of job classifications, authorization of positions, and establishment of a compensation schedule and benefits.

The City Council most recently updated its resolution establishing a compensation schedule and benefits for employees on June 17, 2026.

Discussion

Today's meeting is an opportunity for City Council action, as well as public input, on the following proposals:

Enhanced Coyote Hazing Training Prerequisite

As staff continues to implement enhanced coyote hazing services, a change to the training prerequisite for staff who regularly provide enhanced coyote hazing services in the course of City business is proposed. Presently, staff must have completed PC 832 firearms training within the preceding three years. Staff recommends adding an alternative consisting of two hours of in-person training that includes range work and fundamentals of firearm safety and marksmanship within the preceding 13 months. The alternative would provide flexibility and affect the job classification for the Animal Outreach Officer position (attachments A and B), as well as the employee compensation and benefits resolution (attachments C and D).

Health Insurance Costs

On June 17, 2026, as part of the annual report on vacancies and recruitment and retention efforts required by California Government Code Section 3502.3, staff reported that rising health insurance costs were an obstacle to hiring. The written information that was included in the June 17, 2026 agenda report is copied below.

“The City contracts with the California Public Employees’ Retirement System (“CalPERS”) to provide health insurance options to its eligible employees. Employees who elect to obtain health insurance through the City do so by deducting premium costs from their monthly benefit allowance and then from their salary (if necessary).

In recent years, health insurance costs have increased significantly. For example, in 2025 and 2026, Basic Health Maintenance Organization (“HMO”) plan premiums increased by an average of 8.72% and 6.48%, respectively. Basic Preferred Provider Organization (“PPO”) plans increased by an average of 9.82% and 12.08%, respectively.

The City’s monthly benefit allowances are currently \$1,200 for part-time employees and \$1,500 for full-time employees. In comparison, single subscriber health insurance premium costs for employees living in Orange County range from \$857.14 to \$1,426.24 per month. For employees with dependents, premiums range from \$1,714.28 to \$3,708.22 per month. If an employee elects to receive dental and/or vision insurance, those premium costs would be in addition to the health insurance premium costs.

It is common for California cities to either fully pay employee health insurance premiums or contribute varying amounts based on the number of people covered (e.g., different amounts for the employee only, employee plus one dependent, and employee plus two or more dependents). By contributing a flat amount regardless of the number of people covered, the City effectively requires prospective employees with dependents to agree to deduct several hundred to several thousand dollars per month from their salary for health insurance. This puts the City at a competitive disadvantage compared to many other municipal employers.

Staff plans to propose potential solutions to this issue at the City Council’s meeting in July or August 2026, after CalPERS finalizes its health insurance rates for 2027.”

On July 14, 2026, CalPERS finalized its health insurance rates for 2027. Premium costs for employees living in Orange County will increase between 3.70% and 12.19%, depending on the plan selected. Single subscriber premium costs will range from \$953.15 to \$1,538.57 per month, depending on the plan selected. For employees with dependents, premiums will range from \$1,906.30 to \$4,000.28 per month, depending on the number of people covered and the plan selected.

For 2027, the City Manager and Administrative Services Director/City Treasurer recommend that the City Council adjust the amounts of the monthly benefit allowance for employees based on the number of people covered by a City-contracted CalPERS health plan. Doing so would be a meaningful step toward addressing the competitive disadvantage that currently exists in comparison to many other municipal employers. Unaddressed, that competitive disadvantage will only grow as premium costs continue to escalate.

The City Manager and Administrative Services Director/City Treasurer considered several options for calculating monthly benefit allowance amounts and recommend calculating the 2027 amounts at the average monthly premium for all available CalPERS HMO health plans, provided that no amount is less than (a) the monthly premium for the lowest cost available CalPERS PPO health plan or (b) the 2026 amounts. Part-time amounts would continue to be calculated at 80% of full-time amounts. While the proposed amounts would not cover the monthly premium costs of all available CalPERS health plans, they would cover the monthly premium costs of multiple CalPERS HMO health plans as well as the lowest cost CalPERS PPO health plan. Employees would still be able to choose a higher cost CalPERS health plan and offset the difference in monthly premium costs through payroll deductions.

Table 1: Proposed Monthly Benefits Allowance Amounts with Prior Year Comparison

	NUMBER ENROLLED IN A CITY-CONTRACTED CALPERS HEALTH PLAN		
	Single or None	2-Party	Family
Proposed 2027 Full-Time	\$1,500.00	\$2,171.14	\$2,822.48
Proposed 2027 Part-Time	\$1,200.00	\$1,736.91	\$2,257.98
Actual 2026 Full-Time	\$1,500.00	\$1,500.00	\$1,500.00
Actual 2026 Part-Time	\$1,200.00	\$1,200.00	\$1,200.00

Paid Time Off

As an incentive for filling critical management positions, staff recommends advancing 40 hours of paid time off to newly hired department heads on their first day of employment. This would modify the accrual timeline but not increase the number of hours of paid time off that

department heads accrue.

Miscellaneous

The proposed resolution clarifies that floating holidays and paid time off are accrued on the last day of the pay periods in which they are earned.

Fiscal Impact

No new appropriations are being requested as part of this item. Sufficient funds to support the recommended actions are included in the City's budget.

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

Attachments: A – Proposed Job Classification
B – Proposed Job Classification (redline)
C – Proposed Resolution
D – Proposed Resolution (redline)



CITY OF LAGUNA WOODS JOB CLASSIFICATION

JOB TITLE: **ANIMAL OUTREACH OFFICER**

STATUS: **NON-EXEMPT AND AT-WILL**

DEFINITION:

Under general supervision, Animal Outreach Officers provide outreach and education related to dog park rules, human-wildlife interaction, leash laws, mandatory spay-neuter requirements, pet licensing, pet limits, wildlife feeding, wildlife sightings, and similar animal-related matters. Animal Outreach Officers also provide enhanced coyote hazing services and identify, investigate, and take enforcement action related to violations of animal-related provisions of the Laguna Woods Municipal Code.

SUPERVISION RECEIVED:

Employees receive specific direction for new, difficult, or unusual assignments, and are expected to demonstrate independence and exercise initiative in carrying out routine or recurring assignments consistent with prior direction received. Work on new, difficult, or unusual assignments is typically reviewed while in process whereas work on routine or recurring assignments is typically reviewed upon completion to ensure it is technically accurate and conforms to defined procedural limits.

ESSENTIAL DUTIES:

The duties assigned include, but are not limited to, all or a variety of, the following:

- Provide outreach and education related to dog park rules, human-wildlife interaction, leash laws, mandatory spay-neuter requirements, pet licensing, pet limits, wildlife feeding, wildlife sightings, and similar animal-related matters.
- Perform inspections/investigations to enforce animal-related provisions of the Laguna Woods Municipal Code, both on a proactive and reactive basis.
- Perform inspections/investigations of public and private property to identify areas where landscape maintenance could reduce potential human-wildlife conflict, both

on a proactive and reactive basis. Subsequently, coordinate with City departments and property owners responsible for landscape maintenance.

- Take enforcement action related to inspection/investigation findings, including issuing notices of violation and administrative citations. Issuing administrative citations may also include assessing civil fines.
- Refer cases to the California Department of Fish and Wildlife, City of Laguna Beach, and other special districts, joint powers authorities, and governmental agencies, as applicable. Subsequently, coordinate with entities to which referrals have been made, as necessary.
- Provide declarations and testimony for civil and criminal legal proceedings related to animal-related violations of the Laguna Woods Municipal Code.
- Keep records of inspections/investigations performed, enforcement actions taken, and referrals made to other entities.
- Assist property owners, occupants, pet handlers, pet owners, and others in understanding inspection/investigation findings and enforcement actions.
- Schedule inspections and provide follow-up communications related to the same, including confirmation, reminder, and anticipated arrival notices.
- Conduct outreach and educate property owners, occupants, pet handlers, pet owners, and others in complying with animal-related provisions of the Laguna Woods Municipal Code, including providing notice of upcoming deadlines, requirements, and changes in requirements.
- Coordinate with legal counsel on enforcement matters and legal proceedings related to assigned programs, projects, and services.
- Train individuals to non-lethally haze coyotes to deter their presence in areas with potential for human-wildlife conflict.
- Provide “enhanced coyote hazing” services using compressed air guns firing non-lethal pepper or water pellets (or similar ammunition) at coyotes to deter their presence in areas with potential for human-wildlife conflict.
- Coordinate with animal abatement firms and other private contractors retained by the City to address aggressive and overly habituated wildlife activity through the lethal removal of targeted wildlife species.
- Create, scan, file, and maintain physical and electronic records.
- Perform administrative, clerical, and professional services to support or relieve other City employees.

- Attend, participate in, and organize meetings and events, including interacting with members of the public (e.g., at a City table or booth) and setting up for and cleaning up after meetings and events, including by moving, arranging, and configuring tables, chairs, computers, projectors, screens, microphones, and other equipment, as well as food, beverages, waste, and other items and materials.
- Provide support and relief coverage for City employees, when necessary.
- Perform other related duties as assigned.

MINIMUM QUALIFICATIONS:

Knowledge of:

- Modern office procedures, methods, and equipment, including computers.
- Responsive customer service practices, including active listening.
- Principles and techniques of record keeping and filing.

Ability to:

- Perform the essential duties described in this job classification in a professional, timely, and accurate manner with the referenced level and degree of supervision.
- Accept and follow direction, including seeking clarification when necessary.
- Alphabetize, compare, count, differentiate, measure, assemble, sort, copy, record, classify, compute, tabulate, categorize, and transcribe data and information.
- Communicate effectively and concisely, including the ability to inform, educate, and persuade persons with diverse backgrounds.
- Communicate in writing effectively and concisely, including with use of proper spelling, grammar, punctuation, and command of the English language.
- Proactively identify and communicate to supervisors challenges and variables with the potential to affect the completion of work assignments.
- Establish and maintain effective and collaborative professional relationships with internal and external parties.
- Demonstrate an awareness and appreciation of local cultural diversity.
- Maintain confidentiality and discretion when necessary or directed.
- Provide responsive and courteous assistance to members of the public.

- Maintain professional composure and treat others with respect and civility at all times, including during upset, hostile, and difficult interpersonal interactions.
- Maintain effective organization of multiple activities and assignments in busy office and field environments with frequent interruptions.
- Understand, analyze, interpret, and apply data and information using established criteria, in order to determine consequences and identify and select alternatives.
- Add, subtract, multiply, and divide.
- Understand, calculate, and interpret percentages, fractions, and ratios.
- Visually differentiate between cats, dogs, coyotes, rodents, and other animals.
- Safely handle and discharge firearms.

Education and Experience:

Any combination of education and experience that provides the knowledge, skills, and abilities necessary for this position is qualifying. A typical way of obtaining the required qualifications is to possess a high school diploma (or equivalent) and one year of full-time work experience involving heavy public contact, work with animals, work in community services, or work in fire, law enforcement, or another public safety setting. College-level coursework in animal care, public administration, or subjects relevant to the assignment is highly desirable, as is prior experience supporting programs, projects, or services for a municipal or other government agency or operating firearms.

Licenses/Certifications:

Must possess and maintain a valid Class C California Driver's License and must qualify for and maintain insurability under the City's vehicle insurance policies, as may change from time to time. This position involves the regular performance of duties and travel that require operation of a personal vehicle.

Must possess and maintain valid first aid (adult, child, and infant), cardiopulmonary resuscitation ("CPR"), and automated external defibrillator ("AED") certification. Employees who do not possess certification prior to their date of hire must obtain certification within six months of their date of hire.

Must have successfully completed (i) PC 832 firearms training within the preceding three years prior to employment and at least every three years thereafter or (ii) a minimum of two hours of in-person training approved by the City Manager that includes range work and fundamentals of firearm safety and marksmanship within the preceding year prior to employment and at least every 13 months thereafter. Employees who have not successfully completed such training prior to their date of hire must do so within three months of their date of hire.

PHYSICAL DEMANDS AND ENVIRONMENTAL SETTING:

While performing the duties of this class, employees are frequently required to sit, stand, walk, talk, and hear; use hands to handle, manipulate, feel, move and operate equipment, tools, and controls; and, use hands and arms to reach. Specific vision abilities required include close, distance, peripheral, and color vision, depth perception, and the ability to adjust focus. Specific hearing abilities required include hearing in the normal audio range with or without correction. While some activities are performed sitting in a sedentary manner at a desk, and sitting or standing at a counter, employees are most frequently required to conduct inspections/investigations and perform other activities that require exertion of physical effort, involving a combination of standing, walking, climbing, balancing, stooping, kneeling, crouching, and crawling as well as carrying, lifting, pushing, and pulling objects up to 50 pounds. The surfaces upon which activities are performed may be in motion, rough, hot, slippery, wet, sloped, and uneven.

While performing the duties of this class, employees are frequently required to discharge compressed air guns firing non-lethal ammunition. Specific additional abilities required include the ability to take and hold aim at still and moving targets, hold steady, apply pressure of varying amounts, and load balls, pellets, or other ammunition of a small scale into narrow and small components without piercing casings or coatings on ammunition.

While some of the duties of this class are performed in an office setting with low to moderate noise and regular interruption, employees are regularly required to travel and work in other settings (e.g., meetings, events, and inspections/investigations), including in outside weather with exposure to rain, humidity, heat, cold, and sunlight. Employees frequently experience high levels of noise and vibration, as well as exposure to odors, fumes, dust, smoke, hazardous substances, and other irritants that can cause discomfort and injury, as well as cats, dogs, coyotes, insects, rodents, and other animals and vermin. Employees may also come into contact with hazardous traffic conditions.

Work schedules and hours vary for this class based on the City's needs and include some early mornings, evenings, weekends, and holidays. Employees may also be required to be on call to address unexpected and emergency needs.

Tools and Equipment:

Must possess the knowledge and ability to effectively use compressed-air guns firing non-lethal ammunition, computers, copiers, scanners, facsimile machines, calculators, microfiche readers, telephones, digital cameras, rulers, tape measures, keys, electronic access control devices, and other measuring devices to collect data and information, as well as personal protective equipment. "Ability to effectively use computers" includes, but is not limited to, the knowledge and ability to input, query, and maintain information in software such as Microsoft Windows, Outlook, Excel, Edge, and SharePoint, and Google Earth, as well as the City's code enforcement, geographic information system ("GIS"), multifactor authentication, records, and teleconferencing software, as may change from time to time. "Computers" includes, without limitation, tablet devices.

Uniforms:

This is a uniformed position. Employees will be required to wear City-provided or City-paid uniforms, as may change from time to time.

OTHER NOTICES:

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from this position if the work is a similar, related, or logical assignment.

The selection process for this position will include fingerprinting; a criminal background check; reference checks; confirmation of education claims, licenses, and certifications; and, a physical medical examination.

This position is not exempt under the Fair Labor Standards Act.

Pursuant to California Government Code Section 36506, neither this job classification nor any other communication, rule, or regulation shall be construed to provide employees with any tenure or property interest in employment with the City. All City employees serve “at will” and are subject to termination without cause at any time – no exceptions.

All City employees are designated Disaster Service Workers by both state law and City ordinance. Duties when serving as a Disaster Service Worker may be in locations, during hours, and performing work significantly different from the employee’s normal duties.

The City of Laguna Woods is an Equal Employment Opportunity employer and does not discriminate on the basis of any legally protected category [race (including, but not limited to, traits historically associated with race such as hair texture and protective hairstyles), color, religion (including, but not limited to, religious dress and grooming practices), sex/gender (including, but not limited to, pregnancy, childbirth, breastfeeding, and related medical conditions), gender identity, gender expression, sexual orientation, marital status, medical condition (including, but not limited to, genetic characteristics and cancer or a record or history of cancer), military or veteran status, national origin (including, but not limited to, language use and possession of a driver’s license issued to persons unable to provide their presence in the United States is authorized under federal law), ancestry, disability (including, but not limited to, mental and physical disabilities such as cancer, genetic characteristics, and human immunodeficiency virus (“HIV”)/ acquired immunodeficiency syndrome (“AIDS”)), genetic information, age over 40 years, or any other basis protected by applicable federal, state, or local law, including association with individuals with one or more of these protected characteristics or perception that an individual has one or more of these protected characteristics].

The City provides employment rights and non-discrimination on the basis of disability as established in the Americans with Disabilities Act. Reasonable accommodation may be made to enable a person with a disability to perform this position’s essential functions.

Additional laws, rules, and regulations apply to this position.



CITY OF LAGUNA WOODS JOB CLASSIFICATION

JOB TITLE: **ANIMAL OUTREACH OFFICER**

STATUS: **NON-EXEMPT AND AT-WILL**

DEFINITION:

Under general supervision, Animal Outreach Officers provide outreach and education related to dog park rules, human-wildlife interaction, leash laws, mandatory spay-neuter requirements, pet licensing, pet limits, wildlife feeding, wildlife sightings, and similar animal-related matters. Animal Outreach Officers also provide enhanced coyote hazing services and identify, investigate, and take enforcement action related to violations of animal-related provisions of the Laguna Woods Municipal Code.

SUPERVISION RECEIVED:

Employees receive specific direction for new, difficult, or unusual assignments, and are expected to demonstrate independence and exercise initiative in carrying out routine or recurring assignments consistent with prior direction received. Work on new, difficult, or unusual assignments is typically reviewed while in process whereas work on routine or recurring assignments is typically reviewed upon completion to ensure it is technically accurate and conforms to defined procedural limits.

ESSENTIAL DUTIES:

The duties assigned include, but are not limited to, all or a variety of, the following:

- Provide outreach and education related to dog park rules, human-wildlife interaction, leash laws, mandatory spay-neuter requirements, pet licensing, pet limits, wildlife feeding, wildlife sightings, and similar animal-related matters.
- Perform inspections/investigations to enforce animal-related provisions of the Laguna Woods Municipal Code, both on a proactive and reactive basis.
- Perform inspections/investigations of public and private property to identify areas where landscape maintenance could reduce potential human-wildlife conflict, both

on a proactive and reactive basis. Subsequently, coordinate with City departments and property owners responsible for landscape maintenance.

- Take enforcement action related to inspection/investigation findings, including issuing notices of violation and administrative citations. Issuing administrative citations may also include assessing civil fines.
- Refer cases to the California Department of Fish and Wildlife, City of Laguna Beach, and other special districts, joint powers authorities, and governmental agencies, as applicable. Subsequently, coordinate with entities to which referrals have been made, as necessary.
- Provide declarations and testimony for civil and criminal legal proceedings related to animal-related violations of the Laguna Woods Municipal Code.
- Keep records of inspections/investigations performed, enforcement actions taken, and referrals made to other entities.
- Assist property owners, occupants, pet handlers, pet owners, and others in understanding inspection/investigation findings and enforcement actions.
- Schedule inspections and provide follow-up communications related to the same, including confirmation, reminder, and anticipated arrival notices.
- Conduct outreach and educate property owners, occupants, pet handlers, pet owners, and others in complying with animal-related provisions of the Laguna Woods Municipal Code, including providing notice of upcoming deadlines, requirements, and changes in requirements.
- Coordinate with legal counsel on enforcement matters and legal proceedings related to assigned programs, projects, and services.
- Train individuals to non-lethally haze coyotes to deter their presence in areas with potential for human-wildlife conflict.
- Provide “enhanced coyote hazing” services using compressed-air guns firing non-lethal pepper or water pellets (or similar ammunition) at coyotes to deter their presence in areas with potential for human-wildlife conflict.
- Coordinate with animal abatement firms and other private contractors retained by the City to address aggressive and overly habituated wildlife activity through the lethal removal of targeted wildlife species.
- Create, scan, file, and maintain physical and electronic records.
- Perform administrative, clerical, and professional services to support or relieve other City employees.

- Attend, participate in, and organize meetings and events, including interacting with members of the public (e.g., at a City table or booth) and setting up for and cleaning up after meetings and events, including by moving, arranging, and configuring tables, chairs, computers, projectors, screens, microphones, and other equipment, as well as food, beverages, waste, and other items and materials.
- Provide support and relief coverage for City employees, when necessary.
- Perform other related duties as assigned.

MINIMUM QUALIFICATIONS:

Knowledge of:

- Modern office procedures, methods, and equipment, including computers.
- Responsive customer service practices, including active listening.
- Principles and techniques of record keeping and filing.

Ability to:

- Perform the essential duties described in this job classification in a professional, timely, and accurate manner with the referenced level and degree of supervision.
- Accept and follow direction, including seeking clarification when necessary.
- Alphabetize, compare, count, differentiate, measure, assemble, sort, copy, record, classify, compute, tabulate, categorize, and transcribe data and information.
- Communicate effectively and concisely, including the ability to inform, educate, and persuade persons with diverse backgrounds.
- Communicate in writing effectively and concisely, including with use of proper spelling, grammar, punctuation, and command of the English language.
- Proactively identify and communicate to supervisors challenges and variables with the potential to affect the completion of work assignments.
- Establish and maintain effective and collaborative professional relationships with internal and external parties.
- Demonstrate an awareness and appreciation of local cultural diversity.
- Maintain confidentiality and discretion when necessary or directed.
- Provide responsive and courteous assistance to members of the public.

- Maintain professional composure and treat others with respect and civility at all times, including during upset, hostile, and difficult interpersonal interactions.
- Maintain effective organization of multiple activities and assignments in busy office and field environments with frequent interruptions.
- Understand, analyze, interpret, and apply data and information using established criteria, in order to determine consequences and identify and select alternatives.
- Add, subtract, multiply, and divide.
- Understand, calculate, and interpret percentages, fractions, and ratios.
- Visually differentiate between cats, dogs, coyotes, rodents, and other animals.
- Safely handle and discharge firearms.

Education and Experience:

Any combination of education and experience that provides the knowledge, skills, and abilities necessary for this position is qualifying. A typical way of obtaining the required qualifications is to possess a high school diploma (or equivalent) and one year of full-time work experience involving heavy public contact, ~~or~~ work with animals, ~~or~~ work in community services, or work in fire, law enforcement, or ~~other~~ another public safety setting. College-level coursework in animal care, public administration, or subjects relevant to the assignment is highly desirable, as is prior experience supporting programs, projects, or services for a municipal or other government agency or operating firearms. ~~Successful completion of PC 832 firearms training within the preceding three years is highly desirable.~~

Licenses/Certifications:

Must possess and maintain a valid Class C California Driver's License and must qualify for and maintain insurability under the City's vehicle insurance policies, as may change from time to time. This position involves the regular performance of duties and travel that require operation of a personal vehicle.

Must possess and maintain valid first aid (adult, child, and infant), cardiopulmonary resuscitation ("CPR"), and automated external defibrillator ("AED") certification. Employees who do not possess certification prior to their date of hire must obtain certification within six months of their date of hire.

Must have successfully completed (i) PC 832 firearms training within the preceding three years prior to employment and at least every three years thereafter or (ii) a minimum of two hours of in-person training approved by the City Manager that includes range work and fundamentals of firearm safety and marksmanship within the preceding year prior to employment and at least every 13 months thereafter. Employees who have not successfully completed such training prior to their date of hire must do so within three

months of their date of hire.

PHYSICAL DEMANDS AND ENVIRONMENTAL SETTING:

While performing the duties of this class, employees are frequently required to sit, stand, walk, talk, and hear; use hands to handle, manipulate, feel, move and operate equipment, tools, and controls; and, use hands and arms to reach. Specific vision abilities required include close, distance, peripheral, and color vision, depth perception, and the ability to adjust focus. Specific hearing abilities required include hearing in the normal audio range with or without correction. While some activities are performed sitting in a sedentary manner at a desk, and sitting or standing at a counter, employees are most frequently required to conduct inspections/investigations and perform other activities that require exertion of physical effort, involving a combination of standing, walking, climbing, balancing, stooping, kneeling, crouching, and crawling as well as carrying, lifting, pushing, and pulling objects up to 50 pounds. The surfaces upon which activities are performed may be in motion, rough, hot, slippery, wet, sloped, and uneven.

While performing the duties of this class, employees are frequently required to discharge compressed-air guns firing non-lethal ammunition. Specific additional abilities required include the ability to take and hold aim at still and moving targets, hold steady, apply pressure of varying amounts, and load balls, pellets, or other ammunition of a small scale into narrow and small components without piercing casings or coatings on ammunition.

While some of the duties of this class are performed in an office setting with low to moderate noise and regular interruption, employees are regularly required to travel and work in other settings (e.g., meetings, events, and inspections/investigations), including in outside weather with exposure to rain, humidity, heat, cold, and sunlight. Employees frequently experience high levels of noise and vibration, as well as exposure to odors, fumes, dust, smoke, hazardous substances, and other irritants that can cause discomfort and injury, as well as cats, dogs, coyotes, insects, rodents, and other animals and vermin. Employees may also come into contact with hazardous traffic conditions.

Work schedules and hours vary for this class based on the City's needs and include some early mornings, evenings, weekends, and holidays. Employees may also be required to be on call to address unexpected and emergency needs.

Tools and Equipment:

Must possess the knowledge and ability to effectively use compressed-air guns firing non-lethal ammunition, computers, copiers, scanners, facsimile machines, calculators, microfiche readers, telephones, digital cameras, rulers, tape measures, keys, electronic access control devices, and other measuring devices to collect data and information, as well as personal protective equipment. "Ability to effectively use computers" includes, but is not limited to, the knowledge and ability to input, query, and maintain information in software such as Microsoft Windows, Outlook, Excel, Edge, and SharePoint, and Google Earth, as well as the City's code enforcement, geographic information system ("GIS"), multifactor authentication, records, and teleconferencing software, as may change from time to time. "Computers" includes, without limitation, tablet devices.

Uniforms:

This is a uniformed position. Employees will be required to wear City-provided or City-paid uniforms, as may change from time to time.

OTHER NOTICES:

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from this position if the work is a similar, related, or logical assignment.

The selection process for this position will include fingerprinting; a criminal background check; reference checks; confirmation of education claims, licenses, and certifications; and, a physical medical examination.

This position is not exempt under the Fair Labor Standards Act.

Pursuant to California Government Code Section 36506, neither this job classification nor any other communication, rule, or regulation shall be construed to provide employees with any tenure or property interest in employment with the City. All City employees serve “at will” and are subject to termination without cause at any time – no exceptions. All City employees are designated Disaster Service Workers by both state law and City ordinance. Duties when serving as a Disaster Service Worker may be in locations, during hours, and performing work significantly different from the employee’s normal duties.

The City of Laguna Woods is an Equal Employment Opportunity employer and does not discriminate on the basis of any legally protected category [race (including, but not limited to, traits historically associated with race such as hair texture and protective hairstyles), color, religion (including, but not limited to, religious dress and grooming practices), sex/gender (including, but not limited to, pregnancy, childbirth, breastfeeding, and related medical conditions), gender identity, gender expression, sexual orientation, marital status, medical condition (including, but not limited to, genetic characteristics and cancer or a record or history of cancer), military or veteran status, national origin (including, but not limited to, language use and possession of a driver’s license issued to persons unable to provide their presence in the United States is authorized under federal law), ancestry, disability (including, but not limited to, mental and physical disabilities such as cancer, genetic characteristics, and human immunodeficiency virus (“HIV”)/acquired immunodeficiency syndrome (“AIDS”)), genetic information, age over 40 years, or any other basis protected by applicable federal, state, or local law, including association with individuals with one or more of these protected characteristics or perception that an individual has one or more of these protected characteristics].

The City provides employment rights and non-discrimination on the basis of disability as established in the Americans with Disabilities Act. Reasonable accommodation may be made to enable a person with a disability to perform this position’s essential functions.

Additional laws, rules, and regulations apply to this position.

**CITY OF LAGUNA WOODS
RESOLUTION NO. 26-XX**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, REPEALING RESOLUTION NO. 26-28, AND ESTABLISHING AND MODIFYING A COMPENSATION SCHEDULE AND BENEFITS FOR CITY EMPLOYEES, INCLUDING THE CITY MANAGER AND OTHER LOCAL AGENCY EXECUTIVES AS DEFINED IN CALIFORNIA GOVERNMENT CODE SECTION 3511.1

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

SECTION 1. Resolution No. 26-28 is hereby repealed. The effective date of this resolution is August 22, 2026.

SECTION 2. Compensation Schedule. The compensation schedule for City employees is established as set forth in Exhibit A, attached hereto and incorporated by this reference.

The City Manager is authorized to hire, promote, and compensate employees within established compensation ranges, to offer benefits, to fill any full-time position as a part-time or limited part-time position, and to hire employees for time-limited periods, consistent with City Council-adopted budgets and this resolution.

SECTION 3. Full-Time Employee Benefits. All employees who work 40 or more hours per week on a regularly assigned basis shall be considered “full-time employees” for the purpose of this resolution. Full-time employees shall receive the following benefits:

- A. Paid Holidays: The City shall observe the following holidays with full-time employees receiving eight hours of compensation for each weekday on which a holiday is observed: Martin Luther King Jr. Day, Presidents’ Day, Farmworkers Day, Memorial Day, Juneteenth National Independence Day, Independence Day, Labor Day, Veterans Day, Thanksgiving, Friday after Thanksgiving, and Winter Holiday (December 24 through January 1; when December 24 falls on a Tuesday, Winter Holiday shall be observed beginning on December 23; when January 1 falls on a Sunday or Thursday, Winter Holiday shall be observed through January 2). Except for Winter Holiday, which is observed on specified dates, when a holiday falls on a Saturday, it shall be observed the on prior Friday; when a holiday falls on a Sunday, it shall be observed on the following Monday.

Full-time employees with the designation “Building Employee” in Exhibit A shall be required to work on the days Martin Luther King, Jr. Day, Farmworkers Day, and Juneteenth National Independence Day are observed but shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30

calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued administrative leave time.

Except for the City Manager, full-time employees who are required by their supervisor to work on any City-observed holiday, with such requirement made in writing, shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30 calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued administrative leave time.

- B. Floating Holidays: The City shall provide each full-time employee with two floating holidays per calendar year, equivalent to 16 hours of pay credited on the last calendar day of the first pay period of each calendar year. Floating holidays are not accrued on a pro-rata basis throughout the calendar year. Full-time employees must be in paid status on regularly scheduled workdays before and after using floating holiday time. Floating holiday time shall be used in increments of eight hours.

Full-time employees may maintain a balance of no more than 16 hours of unused floating holiday time (Floating Holiday Accrual Limit) and shall not accrue additional floating holiday time when the Floating Holiday Accrual Limit has been reached. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued floating holiday time.

- C. Retirement: All City employees, including full-time employees, are required to participate in the Social Security system. In addition, the City shall contract with the California Public Employees' Retirement System (CalPERS) for retirement benefits for all eligible full-time employees, unless excluded in the City's agreement with CalPERS. Full-time employees considered "classic" by CalPERS shall pay the 7% employee contribution pursuant to the terms of Resolution No. 12-18. Full-time employees considered "new members" by CalPERS shall pay the employee contribution rate established by CalPERS, as may change from time to time. The CalPERS plans have the following additional Class 1 Benefit Provisions: One Year Final Compensation (FAC 1) (classic employees only) and Increased Industrial Disability Retirement (IDR) Allowance to 75% of Compensation (75% IDR) (all employees).
- D. Retiree Medical: As required by, and in an amount established by California Government Code Section 22892, the City shall contribute toward CalPERS retiree health insurance for retiring full-time employees who meet the applicable statutory and CalPERS contract requirements to obtain CalPERS retiree medical benefits.

Part-time service for employees who transition from part-time to full-time employment with the City may be used to meet applicable statutory and CalPERS contract requirements, with each 174 hours counting as one month.

- E. Monthly Benefit Allowance: For 2026, the City shall provide each full-time employee with a monthly benefit allowance of \$1,500.00 per month. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Full-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

For 2027, the City shall provide each full-time employee with a monthly benefit allowance, based on the number of people enrolled in a City-contracted CalPERS health plan, as set forth in Table 3-E-1. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Full-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

Table 3-E-1. 2027 Monthly Benefit Allowance Amounts – Full-Time Employees

Single or None	2-Party	Family
\$1,500.00	\$2,171.14	\$2,822.48

- F. Health Insurance: All employees shall be covered by basic health insurance that qualifies as Minimum Essential Coverage under California law. The City shall contract for health insurance through CalPERS; enrollment in a CalPERS health plan shall be mandatory for all full-time employees unless proof of coverage under a qualifying, alternate non-individual market basic health insurance plan is provided. The cost of enrollment in a CalPERS health plan shall be deducted first from each full-time employee's monthly benefit allowance and then from salary (if

necessary).

- G. Flexible Benefits Plan: The City shall contract for the provision of an Internal Revenue Code Section 125 Flexible Benefits Plan; enrollment in the plan shall be voluntary for all full-time employees. Full-time employees may contribute to the plan by electing to allocate a portion of their monthly benefit allowance and/or through a salary reduction at their sole expense.
- H. Deferred Compensation Plan: The City shall contract for the provision of an Internal Revenue Code Section 457 Deferred Compensation Plan; enrollment in the plan shall be voluntary for all full-time employees. Full-time employees may contribute to the plan through a pre-tax and/or Roth salary reduction at their sole expense.
- I. Paid Time Off: Full-time employees shall accrue 160 hours per calendar year of annual paid time off (leave) (6.15 hours for the first 25 pay periods and 6.25 for the 26th pay period), which may be used for doctors' appointments, personal and family sick time, bereavement leave, jury duty leave, vacation, and personal business. Hours earned are accrued on the last calendar day of each pay period.

Full-time employees may maintain a balance of no more than 480 hours of paid time off (Leave Accrual Limit) and shall cease to accrue additional paid time off when the Leave Accrual Limit has been reached. When a full-time employee's balance of paid time off falls below the Leave Accrual Limit, accrual shall resume beginning with the first pay period following the pay period in which the balance of paid time off fell below the Leave Accrual Limit. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued paid time off.

As an incentive for filling critical management positions, full-time employees with the designation "department head" in Exhibit A shall accrue 40 hours of paid time off on their first calendar day of employment, in lieu of accruing their first 40 hours of paid time off over multiple pay periods.

- J. Paid Bereavement Leave: Full-time employees shall be eligible for a total of up to 40 hours per 12-month period of paid bereavement leave in the event of any death in the immediate family or reproductive loss event. For the purpose of this provision, "immediate family" includes spouse, registered domestic partner, mother, stepmother, father, stepfather, brother, stepbrother, sister, stepsister, child, stepchild, grandparent, stepgrandparent, grandchild, and stepgrandchild of the full-time employee or the full-time employee's spouse or registered domestic partner. For the purpose of this provision, "reproductive loss event" shall have the meaning set forth in California Government Code 12945.6.
- K. Paid Court Leave: While California Government Code Section 1230 does not require

the City to grant full-time employees paid leaves of absence to appear as a witness in court other than as a litigant, to serve on a jury, or to respond to an official order from another governmental jurisdiction for reasons not brought about through the connivance or misconduct of the full-time employee, full-time employees shall be eligible for a total of up to 80 hours per 12-month period of paid court leave for those purposes when proof of such obligation is provided and proof of any amounts received for jury and/or witness fees is provided (if applicable). During paid court leave, full-time employees shall (i) be paid the amount of the difference between his/her/their regular earnings and any amounts received for jury and/or witness fees, and (ii) be responsive to the City's telephone and other communications when not precluded by the purposes for which paid court leave is granted.

- L. Educational Assistance: Eligible full-time employees may participate in the Educational Assistance Program set forth in Exhibit B, attached hereto and incorporated by this reference.

SECTION 4. Part-Time Employee Benefits. All employees who are not full-time employees, but who work 20 or more hours per week on a regularly assigned basis, shall be considered “part-time employees” for the purpose of this resolution. Part-time employees shall receive the following benefits:

- A. Paid and Unpaid Holidays: The City shall observe the following holidays with part-time employees receiving eight hours of compensation for each weekday on which a holiday is observed: New Year's Day, Martin Luther King Jr. Day, Presidents' Day, Farmworkers Day, Memorial Day, Juneteenth National Independence Day, Independence Day, Labor Day, Veterans Day, Thanksgiving, and Friday after Thanksgiving. The City shall also observe the following unpaid holidays: Winter Holiday (December 24 through January 1; when December 24 falls on a Tuesday, Winter Holiday shall be observed beginning on December 23; when January 1 falls on a Sunday or Thursday, Winter Holiday shall be observed through January 2). Except for Winter Holiday, which is observed on specified dates, when a holiday falls on a Saturday, it shall be observed on the prior Friday; when a holiday falls on a Sunday, it shall be observed on the following Monday.

Part-time employees with the designation “Building Employee” in Exhibit A shall be required to work on the days Martin Luther King, Jr. Day, Farmworkers Day, and Juneteenth National Independence Day are observed but shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30 calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued administrative leave time.

Except for the City Manager, part-time employees who are required by their

supervisor to work on any City-observed holiday, with such requirement made in writing, shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30 calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued administrative leave time.

- B. Floating Holidays: The City shall provide each part-time employee with two floating holidays per calendar year, equivalent to 16 hours of pay credited on the last calendar day of the first pay period of each calendar year. Floating holidays are not accrued on a pro-rata basis throughout the calendar year. Part-time employees must be in paid status on regularly scheduled workdays before and after using floating holiday time. Floating holiday time shall be used in increments of eight hours and only between December 24 and 31.

Part-time employees may maintain a balance of no more than 16 hours of unused floating holiday time (Floating Holiday Accrual Limit) and shall not accrue additional floating holiday time when the Floating Holiday Accrual Limit has been reached. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued floating holiday time. The use of floating holiday time need not correspond to a part-time employee's hours regularly worked.

- C. Retirement: All City employees, including part-time employees, are required to participate in the Social Security system. Part-time employees who work 1,000 hours or more in a fiscal year, shall be eligible for membership in CalPERS for retirement benefits, unless excluded in the City's agreement with CalPERS. Eligible part-time employees considered "classic" by CalPERS shall pay the 7% employee contribution pursuant to the terms of Resolution No. 12-18. Eligible part-time employees considered "new members" by CalPERS shall pay the employee contribution rate established by CalPERS, as may change from time to time. The CalPERS plans have the following additional Class 1 Benefit Provisions: One Year Final Compensation (FAC 1) (classic employees only) and Increased Industrial Disability Retirement (IDR) Allowance to 75% of Compensation (75% IDR) (all employees).
- D. Retiree Medical: As required by, and in an amount established by California Government Code Section 22892, the City shall contribute toward CalPERS retiree health insurance for retiring full-time employees who meet the applicable statutory and CalPERS contract requirements to obtain CalPERS retiree medical benefits. Part-time service for employees who transition from part-time to full-time employment with the City may be used to meet applicable statutory and CalPERS contract requirements, with each 174 hours counting as one month.
- E. Monthly Benefit Allowance: For 2026, the City shall provide part-time employees

with a monthly benefit allowance of \$1,200.00 per month. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Part-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

For 2027, the City shall provide each part-time employee with a monthly benefit allowance, based on the number of people enrolled in a City-contracted CalPERS health plan, as set forth in Table 4-E-1. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Part-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

Table 4-E-1. 2027 Monthly Benefit Allowance Amounts – Part-Time Employees

Single or None	2-Party	Family
\$1,200.00	\$1,736.91	\$2,257.98

- F. Health Insurance: All employees shall be covered by basic health insurance that qualifies as Minimum Essential Coverage under California law. The City shall contract for health insurance through CalPERS; enrollment in a CalPERS health plan shall be mandatory for all part-time employees unless proof of coverage under a qualifying, alternate non-individual market basic health insurance plan is provided. The cost of enrollment in a CalPERS health plan shall be deducted first from each part-time employee's monthly benefit allowance and then from salary (if necessary).
- G. Flexible Benefits Plan: The City shall contract for the provision of an Internal Revenue Code Section 125 Flexible Benefits Plan; enrollment in the plan shall be voluntary for all part-time employees. Part-time employees may contribute to the

plan through a salary reduction at their sole expense and/or by electing to allocate a portion of their monthly benefit allowance, if provided.

- H. Deferred Compensation Plan: The City shall contract for the provision of an Internal Revenue Code Section 457 Deferred Compensation Plan; enrollment in the plan shall be voluntary for all part-time employees. Part-time employees may contribute to the plan through a pre-tax and/or Roth salary reduction at their sole expense.
- I. Paid Time Off: Part-time employees shall accrue 160 hours per calendar year of annual paid time off (leave) (6.15 hours for the first 25 pay periods and 6.25 for the 26th pay period), which shall be pro-rated based on the number of hours regularly worked less than 40 hours per week. Paid time off may be used for doctors' appointments, personal and family sick time, bereavement leave, jury duty leave, vacation, and personal business. Paid time off may also be used up to the number of hours regularly worked during unpaid holidays that fall on weekdays (less any floating holiday time used). Hours earned are accrued on the last calendar day of each pay period.

Part-time employees may maintain a balance of no more than 300 hours of paid time off (Leave Accrual Limit) and shall cease to accrue additional paid time off when the Leave Accrual Limit has been reached. When a part-time employee's balance of paid time off falls below the Leave Accrual Limit, accrual shall resume beginning with the first pay period following the pay period in which the balance of paid time off fell below the Leave Accrual Limit. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued paid time off.

- J. Paid Bereavement Leave: Part-time employees shall be eligible for a total of up to 40 hours per 12-month period of paid bereavement leave in the event of any death in the immediate family or reproductive loss event. For the purpose of this provision, "immediate family" includes spouse, registered domestic partner, mother, stepmother, father, stepfather, brother, stepbrother, sister, stepsister, child, stepchild, grandparent, stepgrandparent, grandchild, and stepgrandchild of the part-time employee or the part-time employee's spouse or registered domestic partner. For the purpose of this provision, "reproductive loss event" shall have the meaning set forth in California Government Code 12945.6.
- K. Paid Court Leave: While California Government Code Section 1230 does not require the City to grant part-time employees paid leaves of absence to appear as a witness in court other than as a litigant, to serve on a jury, or to respond to an official order from another governmental jurisdiction for reasons not brought about through the connivance or misconduct of the part-time employee, part-time employees shall be eligible for a total of up to 64 hours per 12-month period of paid court leave for those purposes when proof of such obligation is provided and proof of any amounts

received for jury and/or witness fees is provided (if applicable). During paid court leave, part-time employees shall (i) be paid the amount of the difference between his/her/their regular earnings and any amounts received for jury and/or witness fees, and (ii) be responsive to the City's telephone and other communications when not precluded by the purposes for which paid court leave is granted.

- L. Educational Assistance: Eligible part-time employees may participate in the Educational Assistance Program set forth in Exhibit B, attached hereto and incorporated by this reference.

SECTION 5. Limited Part-Time Employee Benefits. All employees who work less than 20 hours per week on a regularly assigned basis shall be considered "limited part-time employees" for the purpose of this resolution. Limited part-time employees shall receive the following benefits:

- A. Retirement: All City employees, including limited part-time employees, are required to participate in the Social Security system.
- B. Deferred Compensation Plan: The City shall contract for the provision of an Internal Revenue Code Section 457 Deferred Compensation Plan; enrollment in the plan shall be voluntary for all limited part-time employees. Limited part-time employees may contribute to the plan through a pre-tax and/or Roth salary reduction at their sole expense.
- C. Paid Time Off: On the 90th calendar day of employment, and every January 1 thereafter, limited part-time employees shall accrue 40 hours of annual paid time off (leave), which may be used for personal illness, to care for a sick family member, for preventive care or diagnosis, care or treatment of an existing health condition, or for specified purposes if the limited part-time employee is a victim of domestic violence, sexual assault, or stalking. Paid time off must be used in a minimum increment of two hours per calendar day. There is no accrual or carryover of paid time off between or across calendar years. Upon termination from the City, limited part-time employees shall not be compensated for the balance of their paid time off. If a limited part-time employee separates from and is rehired by the City within one year, previously accrued and unused paid time off shall be reinstated.
- D. Educational Assistance: Eligible limited-time employees with the designation "Building Employee" in Exhibit A may participate in the Educational Assistance Program set forth in Exhibit B, attached hereto and incorporated by this reference.

SECTION 6. Employee Assistance Program. The City shall contract for an employee assistance program to provide voluntary, confidential assistance to employees in working through various life challenges that may adversely affect job performance, health, and personal well-being in order to optimize the City's success. All full-time, part-time, and

limited part-time employees shall be enrolled in the employee assistance program with the cost of enrollment paid by the City.

SECTION 7. Technology Allowances. The City Manager is authorized to offer technology allowances of either (i) \$25.00 per employee per month to employees who are regularly required to use their personal cellular telephone as part of the City's multi-factor authentication and cyber security protocols, with the exception of the City Manager, or (ii) \$79.50 per employee per month to employees who are regularly required to use their personal cellular telephones, personal computers, and/or other personal technology to conduct City business, with the exception of the City Manager. Such technology allowances shall be added to employee compensation and shall be paid in the first pay period of each month, subject to any applicable wage withholding or similar taxes. Employees must be in paid status on regularly scheduled workdays during the first pay period of each month in order to receive payment.

SECTION 8. Notary Public Stipends. The City Manager is authorized to offer notary public stipends of \$100.00 per employee per month to employees who regularly provide notary public and foreign pension acknowledgement services in the course of City business, with the exception of the City Manager. Such notary public stipends shall be added to employee compensation and shall be paid in the first pay period of each month, subject to any applicable wage withholding or similar taxes. Employees must be in paid status on regularly scheduled workdays during the first pay period of each month, and in possession of an active and valid notary public commission from the State of California as of the payroll processing date for the first pay period of each month, in order to receive payment. The City Manager is also authorized to incur and pay, on behalf of the City, costs related to the education and commission of employees who regularly provide notary public services in the course of City business, with the exception of the City Manager.

SECTION 9. Enhanced Coyote Hazing Stipends. The City Manager is authorized to offer enhanced coyote hazing stipends of \$250.00 per employee per month to employees who regularly provide enhanced coyote hazing services using compressed-air guns firing non-lethal pepper or water pellets (or similar ammunition) in the course of City business, with the exception of the City Manager. Such enhanced coyote hazing stipends shall be added to employee compensation and shall be paid in the first pay period of each month, subject to any applicable wage withholding or similar taxes. Employees must be in paid status on regularly scheduled workdays during the first pay period of each month, and must have successfully completed (i) PC 832 firearms training within the preceding three years as of the payroll processing date for the first pay period of each month or (ii) a minimum of two hours of in-person training approved by the City Manager that includes range work and fundamentals of firearm safety and marksmanship within the preceding 13 months as of the payroll processing date for the first pay period of each month, in order to receive payment. The City Manager is also authorized to incur and pay, on behalf of the City, costs related to the education of employees who regularly provide enhanced coyote hazing services in the course of City business, with the exception of the City Manager.

SECTION 10. Acting Appointments. Employees temporarily assigned to a higher level job classification (based on the comparative starting compensations set forth in Exhibit A) for 14 consecutive calendar days or more shall receive acting status pay equivalent to the starting compensation for the job classification to which they are temporarily assigned, unless their increase in compensation would be less than 10% in which case they shall receive acting status pay equivalent to a 10% increase in compensation. Benefits shall remain unchanged during temporary assignments.

SECTION 11. Unpaid Leave. The City Manager may grant employees other than the City Manager leaves of absence without pay, upon written request of the employee setting forth the reason for the request. The City Manager shall evaluate requests on the basis of need, duration, and work requirements. No employee shall expect that requests will be granted. The City Manager shall respond to the employee's request in writing. The City Manager has discretion, in accordance with applicable law and regulation, to grant less than the full amount of leave requested. Any unpaid leave of absence lasting more than seven consecutive calendar days shall preclude the employee from accruing paid time off and floating holidays, and from receiving holiday pay, after the seventh consecutive calendar day until their return to paid status. Upon expiration of an approved unpaid leave of absence and at the City Manager's sole discretion, unless otherwise required by law or regulation, the employee shall be reinstated in the position held at the time leave was granted, assuming the position still exists. An employee who fails to report to duty promptly at expiration of an approved unpaid leave of absence shall be subject to disciplinary action up to and including termination and/or subject to separation due to job abandonment.

SECTION 12. City Manager's Compensation and Benefits. The City Manager shall receive such other compensation and benefits as set forth in the employment agreement separately approved by the City Council on May 17, 2023 and as may be subsequently amended.

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

PASSED, APPROVED AND ADOPTED this XX day of XX 2026.

ANNIE MCCARY, 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. 26-XX** was duly adopted by the City Council of the City of Laguna Woods at a regular meeting thereof, held on the 19th day of August 2026, by the following vote:

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

YOLIE TRIPPY, CMC, City Clerk

**EXHIBIT A
COMPENSATION SCHEDULE**

Exempt Full-Time Employees (Annual Equivalent)	
Administrative Services Director/City Treasurer [■]	\$139,391.20 – \$195,147.68
Assistant to the City Manager	\$106,988.57 – \$149,784.00
Building Official*	\$132,753.52 – \$185,854.93
City Clerk [■]	\$98,975.00 – \$138,565.00
City Manager	\$229,569.32
Conservation Administrator	\$89,674.00 – \$125,543.60
Deputy City Clerk	\$76,375.00 – \$106,925.00
Management Analyst	\$80,300.00 – \$112,420.00
Planning & Environmental Services Director [■]	\$139,391.20 – \$195,147.68
Public Works Administrator	\$106,294.29 – \$148,812.00
Senior Management Analyst	\$94,450.00 – \$132,230.00
Senior Planner	\$97,727.14 – \$136,818.00
Non-Exempt Full-Time Employees (Hourly Rate)	
Accountant	\$37.29 – \$52.21
Accounting Clerk	\$25.88 – \$36.23
Animal Outreach Officer	\$31.84 – \$44.58
Building Inspector*	\$38.74 – \$54.24
Code Enforcement Officer	\$34.95 – \$48.92
Permit Technician*	\$29.54 – \$41.36
Senior Accountant	\$42.36 – \$59.31
Non-Exempt Part-Time/Limited Part-Time Employees (Hourly Rate)	
Receptionist	\$23.00 – \$31.00

* Designated as “Building Employee”

■ Designated as a “department head” for the purpose of California Government Code Section 3511.1(d)(2)

EXHIBIT B
EDUCATIONAL ASSISTANCE PROGRAM

This City of Laguna Woods Educational Assistance Program (Plan) is intended to be a qualified educational assistance program that provides nontaxable Educational Assistance to Eligible Employees of the City of Laguna Woods (Employer) under Internal Revenue Code (Code) Section 127.

I. ELIGIBILITY

A. The Eligible Employees covered under this Plan include the following:

- i. Employees currently employed by the Employer;
- ii. Employees currently employed by the Employer who are on leave, as for example, in the Armed Forces of the United States; and

B. This Plan includes the following additional conditions for eligibility:

- i. Full-time employees are eligible to participate in this Plan beginning on the 183rd day of their employment with the Employer;
- ii. Part-time employees are eligible to participate in this Plan beginning on the 183rd day of their employment with the Employer;
- iii. Limited part-time employees with the designation “Building Employee” are eligible to participate in this Plan beginning on the 183rd day of their employment with the Employer; and
- iv. Other limited part-time employees are not eligible to participate in this Plan.

II. EDUCATIONAL ASSISTANCE

A. The benefits provided under this Plan consist solely of the types of Educational Assistance specified in Section II.C and are limited to up to \$5,250.00 per Eligible Employee per calendar year, based on the Eligible Employee’s length of employment as per the schedule specified in Section II.B below. If an Eligible Employee receives Educational Assistance under this Plan that exceeds \$5,250.00 in a calendar year, the excess amount may be subject to federal income tax and applicable federal employment taxes. Notwithstanding the benefits provided under this Plan, the Employer may directly pay for education and/or training for its employees outside of the Plan.

- i. “Educational Assistance” includes the payment by the Employer of expenses incurred by or on behalf of an Eligible Employee for Education of the Eligible Employee or the provision by the Employer of Education to an Eligible Employee. Expenses for Educational Assistance must be approved by the Employer per Section II.D and be job-related. Eligible Employees must provide all documentation under Section III.A in order to receive reimbursement after a course is completed. Eligible expenses for approved courses includes tuition, fees, and similar payments. “Educational Assistance” does not include (a) payment for, or the provision of, tools or supplies (other than required textbooks) that the Eligible Employee may retain after completing a course of instruction; (b) meals, lodging, or transportation; (c) any payment for, or the provision of any benefits with respect to, any course or other Education involving sports, games, or hobbies, unless such Education involves the business of the Employer or is required as part of a degree program; or (d) fees for late registration or for withdrawing from or dropping a course. The types of Educational Assistance covered by this Plan are specified in Section II.C.
- B. Eligible Employees will be eligible for Educational Assistance up to the following annual maximums, based on their length of continuous employment with the Employer:
- i. 183 calendar days to less than 2 years of employment: Eligible for reimbursement of up to \$1,050.00 per calendar year (20% of the annual \$5,250.00 limit).
 - ii. 2 years but less than 6 years of employment: Eligible for reimbursement of up to \$2,625.00 per calendar year (50% of the annual \$5,250.00 limit).
 - iii. 6 years or more of employment: Eligible for reimbursement of up to \$5,250.00 per calendar year (100% of the annual limit).
- C. This Plan provides the following types of Educational Assistance:
- i. For courses approved by the Employer pursuant to Section II.C below, reimbursement for tuition, fees, and similar payments, to an Eligible Employee; and
 - ii. The provision, by the Employer, of courses of instruction for an Eligible Employee.
- D. Applying for Course Approval:

- i. To receive course approval, an employee must submit a written request in the format required by the Employer. If the Employer approves the course, the Employer will provide a written statement noting the course approval, the expenses that are reimbursable, and the maximum amount of reimbursement that will be provided for the course. Until an employee has received a written course approval, the employee should consider a course unapproved, regardless of any discussions that the employee may have had with any representative of the Employer regarding the course.
 - ii. An employee may submit a course approval request before a course begins or while the course is ongoing. If an employee elects to sign up for a course before obtaining course approval, however, there is no assurance that the course will be approved for reimbursement. If the employee's decision to take a course is dependent on a particular amount of reimbursement being available under this Plan, the employee should make sure to obtain course approval before registering. To ensure that course approval is determined in time, course approval requests for advanced approval should be submitted at least 15 business days before the registration deadline for the course.
 - iii. No course will be considered for approval if a course approval request is submitted after the course ends.
 - iv. In addition to course approval, Eligible Employees must provide all of the information under Section III.A in order to receive reimbursement.
- E. The annual limit specified in Section II.B applies to amounts the Eligible Employee incurred for expenses during a calendar year. An expense is treated as incurred in the calendar year in which the Eligible Employee pays for the expense, provided that for courses that span multiple calendar years, the reimbursable expenses will be allocated proportionally between the years based on course length, credits, or other reasonable method determined by the Employer to determine when expenses are treated as incurred for purposes of applying each year's annual reimbursement limit. If an Eligible Employee seeks reimbursement for expenses incurred, the expenses must not have been incurred prior to employment. "Unused" amounts of the annual limit cannot be carried forward to subsequent years.

III. CLAIM REIMBURSEMENT

- A. To obtain reimbursement for a course, which will be paid after the course is completed provided all requirements of the Plan are met, the following must be submitted to the Employer within 30 calendar days after course completion:
 - i. a signed and fully completed benefits request in the form required by the

Employer;

- ii. a copy of the course approval request already submitted and approved by the Employer;
 - iii. for courses that are graded, documentation showing completion of the course with a grade equivalent of "C" or better (or a pass for a course that is graded on a pass/fail basis); and
 - iv. documentation substantiating any course-related expenses for tuition, fees, or similar expenses required for the course that were incurred or paid by the employee and for which reimbursement is sought.
- B. Courses that are dropped, withdrawn from, or completed with a grade equivalent to "C-" or less will not be eligible for reimbursement, and employees will be responsible for any associated penalties or fees.

IV. EXCLUSIVE BENEFIT

This Plan provides Educational Assistance for the exclusive benefit of Eligible Employees. Spouses and dependents of an Eligible Employee may not participate in this Plan, unless the spouse or dependent is also an Eligible Employee.

V. SUBSTANTIATION

An Eligible Employee receiving payments under this Plan must provide substantiation to the Employer of expenses incurred.

VI. NON-DISCRIMINATION

- A. This Plan shall not discriminate in favor highly compensated employees (as defined in section 414(q) of the Code) of the Employer.
- B. This Plan shall not be considered discriminatory under Treasury Regulation § 1.127-2(e) merely because: (a) Different types of Educational Assistance available under the Plan are utilized to a greater degree by Eligible Employees with respect to whom discrimination is prohibited than by other Eligible Employees, or (b) Conditions are required or considered in determining the availability of benefits with respect to a course of study for which benefits are otherwise available, including, but not limited to, successful completion of the course or attaining a particular coursegrade.

VII. NOTICE

The Employer shall provide each Eligible Employee with reasonable notice of the availability and terms of this Plan. This Plan shall be made available for review by Eligible Employees on the Employer's Human Resources website. An Eligible Employee shall receive a paper copy of this Plan upon written request.

VIII. FUNDING

The Employer will pay Educational Assistance benefits from its general assets. Employees are not required or permitted to contribute to the Plan.

IX. MISCELLANEOUS

The Employer may amend or terminate this Plan at any time, provided that any amendment or termination shall not affect the right of Eligible Employees to claim Education Assistance for courses in which they enrolled and which were approved by the Employer for reimbursement prior to such amendment or termination.

The City Manager or their designee shall have the authority to interpret and administer this Plan, except as may pertain to their own use of this Plan in which case the City Manager (in case of a designee thereof) or the Mayor (in case of the City Manager) shall have the authority to interpret and administer this Plan. In the event of ambiguity, inconsistency, or uncertainty in the application of any provision, the City Manager or their designee (or City Council in case of the City Manager) is authorized to make final determinations, which shall be binding and not subject to further review.

This Plan shall be construed and enforced according to the laws of the State of California, to the extent not preempted by federal law.

X. EFFECTIVE DATE

This Plan is effective as of June 17, 2026.

**CITY OF LAGUNA WOODS
RESOLUTION NO. 26-XX**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, REPEALING RESOLUTION NO. 26-~~0928~~, AND ESTABLISHING AND MODIFYING A COMPENSATION SCHEDULE AND BENEFITS FOR CITY EMPLOYEES, INCLUDING THE CITY MANAGER AND OTHER LOCAL AGENCY EXECUTIVES AS DEFINED IN CALIFORNIA GOVERNMENT CODE SECTION 3511.1

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

SECTION 1. Resolution No. 26-~~09-28~~ is hereby repealed. The effective date of this resolution is ~~June 17~~August 22, 2026.

SECTION 2. Compensation Schedule. The compensation schedule for City employees is established as set forth in Exhibit A, attached hereto and incorporated by this reference.

The City Manager is authorized to hire, promote, and compensate employees within established compensation ranges, to offer benefits, to fill any full-time position as a part-time or limited part-time position, and to hire employees for time-limited periods, consistent with City Council-adopted budgets and this resolution.

SECTION 3. Full-Time Employee Benefits. All employees who work 40 or more hours per week on a regularly assigned basis shall be considered “full-time employees” for the purpose of this resolution. Full-time employees shall receive the following benefits:

- A. Paid Holidays: The City shall observe the following holidays with full-time employees receiving eight hours of compensation for each weekday on which a holiday is observed: Martin Luther King Jr. Day, Presidents’ Day, Farmworkers Day, Memorial Day, Juneteenth National Independence Day, Independence Day, Labor Day, Veterans Day, Thanksgiving, Friday after Thanksgiving, and Winter Holiday (December 24 through January 1; when December 24 falls on a Tuesday, Winter Holiday shall be observed beginning on December 23; when January 1 falls on a Sunday or Thursday, Winter Holiday shall be observed through January 2). Except for Winter Holiday, which is observed on specified dates, when a holiday falls on a Saturday, it shall be observed the on prior Friday; when a holiday falls on a Sunday, it shall be observed on the following Monday.

Full-time employees with the designation “Building Employee” in Exhibit A shall be required to work on the days Martin Luther King, Jr. Day, Farmworkers Day, and Juneteenth National Independence Day are observed but shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30

calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued administrative leave time.

Except for the City Manager, full-time employees who are required by their supervisor to work on any City-observed holiday, with such requirement made in writing, shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30 calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued administrative leave time.

- B. Floating Holidays: The City shall provide each full-time employee with two floating holidays per calendar year, equivalent to 16 hours of pay credited on the last calendar day of the first pay period of each calendar year. Floating holidays are not accrued on a pro-rata basis throughout the calendar year. Full-time employees must be in paid status on regularly scheduled workdays before and after using floating holiday time. Floating holiday time shall be used in increments of eight hours.

Full-time employees may maintain a balance of no more than 16 hours of unused floating holiday time (Floating Holiday Accrual Limit) and shall not accrue additional floating holiday time when the Floating Holiday Accrual Limit has been reached. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued floating holiday time.

- C. Retirement: All City employees, including full-time employees, are required to participate in the Social Security system. In addition, the City shall contract with the California Public Employees' Retirement System (CalPERS) for retirement benefits for all eligible full-time employees, unless excluded in the City's agreement with CalPERS. Full-time employees considered "classic" by CalPERS shall pay the 7% employee contribution pursuant to the terms of Resolution No. 12-18. Full-time employees considered "new members" by CalPERS shall pay the employee contribution rate established by CalPERS, as may change from time to time. The CalPERS plans have the following additional Class 1 Benefit Provisions: One Year Final Compensation (FAC 1) (classic employees only) and Increased Industrial Disability Retirement (IDR) Allowance to 75% of Compensation (75% IDR) (all employees).
- D. Retiree Medical: As required by, and in an amount established by California Government Code Section 22892, the City shall contribute toward CalPERS retiree health insurance for retiring full-time employees who meet the applicable statutory and CalPERS contract requirements to obtain CalPERS retiree medical benefits.

Part-time service for employees who transition from part-time to full-time employment with the City may be used to meet applicable statutory and CalPERS contract requirements, with each 174 hours counting as one month.

- E. Monthly Benefit Allowance: ~~The For 2026, the~~ City shall provide each full-time employee with a monthly benefit allowance of \$1,500.00 per month. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Full-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

For 2027, the City shall provide each full-time employee with a monthly benefit allowance, based on the number of people enrolled in a City-contracted CalPERS health plan, as set forth in Table 3-E-1. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Full-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

Table 3-E-1. 2027 Monthly Benefit Allowance Amounts – Full-Time Employees

Single or None	2-Party	Family
\$1,500.00	\$2,171.14	\$2,822.48

- F. Health Insurance: All employees shall be covered by basic health insurance that qualifies as Minimum Essential Coverage under California law. The City shall contract for health insurance through CalPERS; enrollment in a CalPERS health plan shall be mandatory for all full-time employees unless proof of coverage under a qualifying, alternate non-individual market basic health insurance plan is provided. The cost of enrollment in a CalPERS health plan shall be deducted first from each full-time employee's monthly benefit allowance and then from salary (if

necessary).

F.G. Flexible Benefits Plan: The City shall contract for the provision of an Internal Revenue Code Section 125 Flexible Benefits Plan; enrollment in the plan shall be voluntary for all full-time employees. Full-time employees may contribute to the plan by electing to allocate a portion of their monthly benefit allowance and/or through a salary reduction at their sole expense.

G.H. Deferred Compensation Plan: The City shall contract for the provision of an Internal Revenue Code Section 457 Deferred Compensation Plan; enrollment in the plan shall be voluntary for all full-time employees. Full-time employees may contribute to the plan through a pre-tax and/or Roth salary reduction at their sole expense.

H.I. Paid Time Off: Full-time employees shall accrue 160 hours per calendar year of annual paid time off (leave) (6.15 hours for the first 25 pay periods and 6.25 for the 26th pay period), which may be used for doctors' appointments, personal and family sick time, bereavement leave, jury duty leave, vacation, and personal business. Hours earned are accrued on a pro-rata basis by pay period the last calendar day of each pay period.

Full-time employees may maintain a balance of no more than 480 hours of paid time off (Leave Accrual Limit) and shall cease to accrue additional paid time off when the Leave Accrual Limit has been reached. When a full-time employee's balance of paid time off falls below the Leave Accrual Limit, accrual shall resume beginning with the first pay period following the pay period in which the balance of paid time off fell below the Leave Accrual Limit. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued paid time off.

As an incentive for filling critical management positions, full-time employees with the designation "department head" in Exhibit A shall accrue 40 hours of paid time off on their first calendar day of employment, in lieu of accruing their first 40 hours of paid time off over multiple pay periods.

I.J. Paid Bereavement Leave: Full-time employees shall be eligible for a total of up to 40 hours per 12-month period of paid bereavement leave in the event of any death in the immediate family or reproductive loss event. For the purpose of this provision, "immediate family" includes spouse, registered domestic partner, mother, stepmother, father, stepfather, brother, stepbrother, sister, stepsister, child, stepchild, grandparent, stepgrandparent, grandchild, and stepgrandchild of the full-time employee or the full-time employee's spouse or registered domestic partner. For the purpose of this provision, "reproductive loss event" shall have the meaning

set forth in California Government Code 12945.6.

~~J.K.~~ **Paid Court Leave:** While California Government Code Section 1230 does not require the City to grant full-time employees paid leaves of absence to appear as a witness in court other than as a litigant, to serve on a jury, or to respond to an official order from another governmental jurisdiction for reasons not brought about through the connivance or misconduct of the full-time employee, full-time employees shall be eligible for a total of up to 80 hours per 12-month period of paid court leave for those purposes when proof of such obligation is provided and proof of any amounts received for jury and/or witness fees is provided (if applicable). During paid court leave, full-time employees shall (i) be paid the amount of the difference between his/her/their regular earnings and any amounts received for jury and/or witness fees, and (ii) be responsive to the City's telephone and other communications when not precluded by the purposes for which paid court leave is granted.

~~K.L.~~ **Educational Assistance:** Eligible full-time employees may participate in the Educational Assistance Program set forth in Exhibit B, attached hereto and incorporated by this reference.

SECTION 4. Part-Time Employee Benefits. All employees who are not full-time employees, but who work 20 or more hours per week on a regularly assigned basis, shall be considered "part-time employees" for the purpose of this resolution. Part-time employees shall receive the following benefits:

- A. **Paid and Unpaid Holidays:** The City shall observe the following holidays with part-time employees receiving eight hours of compensation for each weekday on which a holiday is observed: New Year's Day, Martin Luther King Jr. Day, Presidents' Day, Farmworkers Day, Memorial Day, Juneteenth National Independence Day, Independence Day, Labor Day, Veterans Day, Thanksgiving, and Friday after Thanksgiving. The City shall also observe the following unpaid holidays: Winter Holiday (December 24 through January 1; when December 24 falls on a Tuesday, Winter Holiday shall be observed beginning on December 23; when January 1 falls on a Sunday or Thursday, Winter Holiday shall be observed through January 2). Except for Winter Holiday, which is observed on specified dates, when a holiday falls on a Saturday, it shall be observed on the prior Friday; when a holiday falls on a Sunday, it shall be observed on the following Monday.

Part-time employees with the designation "Building Employee" in Exhibit A shall be required to work on the days Martin Luther King, Jr. Day, Farmworkers Day, and Juneteenth National Independence Day are observed but shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30 calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued administrative

leave time.

Except for the City Manager, part-time employees who are required by their supervisor to work on any City-observed holiday, with such requirement made in writing, shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30 calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued administrative leave time.

- B. Floating Holidays: The City shall provide each part-time employee with two floating holidays per calendar year, equivalent to 16 hours of pay credited on the last calendar day of the first pay period of each calendar year. Floating holidays are not accrued on a pro-rata basis throughout the calendar year. Part-time employees must be in paid status on regularly scheduled workdays before and after using floating holiday time. Floating holiday time shall be used in increments of eight hours and only between December 24 and 31.

Part-time employees may maintain a balance of no more than 16 hours of unused floating holiday time (Floating Holiday Accrual Limit) and shall not accrue additional floating holiday time when the Floating Holiday Accrual Limit has been reached. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued floating holiday time. The use of floating holiday time need not correspond to a part-time employee's hours regularly worked.

- C. Retirement: All City employees, including part-time employees, are required to participate in the Social Security system. Part-time employees who work 1,000 hours or more in a fiscal year, shall be eligible for membership in CalPERS for retirement benefits, unless excluded in the City's agreement with CalPERS. Eligible part-time employees considered "classic" by CalPERS shall pay the 7% employee contribution pursuant to the terms of Resolution No. 12-18. Eligible part-time employees considered "new members" by CalPERS shall pay the employee contribution rate established by CalPERS, as may change from time to time. The CalPERS plans have the following additional Class 1 Benefit Provisions: One Year Final Compensation (FAC 1) (classic employees only) and Increased Industrial Disability Retirement (IDR) Allowance to 75% of Compensation (75% IDR) (all employees).
- D. Retiree Medical: As required by, and in an amount established by California Government Code Section 22892, the City shall contribute toward CalPERS retiree health insurance for retiring full-time employees who meet the applicable statutory and CalPERS contract requirements to obtain CalPERS retiree medical benefits. Part-time service for employees who transition from part-time to full-time employment with the City may be used to meet applicable statutory and CalPERS

contract requirements, with each 174 hours counting as one month.

- E. Monthly Benefit Allowance: ~~The For 2026, the~~ City shall provide part-time employees with a monthly benefit allowance of \$1,200.00 per month. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Part-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

For 2027, the City shall provide each part-time employee with a monthly benefit allowance, based on the number of people enrolled in a City-contracted CalPERS health plan, as set forth in Table 4-E-1. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Part-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

Table 4-E-1. 2027 Monthly Benefit Allowance Amounts – Part-Time Employees

Single or None	2-Party	Family
\$1,200.00	\$1,736.91	\$2,257.98

- F. Health Insurance: All employees shall be covered by basic health insurance that qualifies as Minimum Essential Coverage under California law. The City shall contract for health insurance through CalPERS; enrollment in a CalPERS health plan shall be mandatory for all part-time employees unless proof of coverage under a qualifying, alternate non-individual market basic health insurance plan is provided. The cost of enrollment in a CalPERS health plan shall be deducted first from each part-time employee's monthly benefit allowance and then from salary (if necessary).

G. Flexible Benefits Plan: The City shall contract for the provision of an Internal Revenue Code Section 125 Flexible Benefits Plan; enrollment in the plan shall be voluntary for all part-time employees. Part-time employees may contribute to the plan through a salary reduction at their sole expense and/or by electing to allocate a portion of their monthly benefit allowance, if provided.

G.H. Deferred Compensation Plan: The City shall contract for the provision of an Internal Revenue Code Section 457 Deferred Compensation Plan; enrollment in the plan shall be voluntary for all part-time employees. Part-time employees may contribute to the plan through a pre-tax and/or Roth salary reduction at their sole expense.

I. Paid Time Off: Part-time employees shall accrue 160 hours per calendar year of annual paid time off (leave) (6.15 hours for the first 25 pay periods and 6.25 for the 26th pay period), which shall be pro-rated based on the number of hours regularly worked less than 40 hours per week. Paid time off may be used for doctors' appointments, personal and family sick time, bereavement leave, jury duty leave, vacation, and personal business. Paid time off may also be used up to the number of hours regularly worked during unpaid holidays that fall on weekdays (less any floating holiday time used). Hours earned are accrued on a pro-rata basis by on the last calendar day of each pay period.

Part-time employees may maintain a balance of no more than 300 hours of paid time off (Leave Accrual Limit) and shall cease to accrue additional paid time off when the Leave Accrual Limit has been reached. When a part-time employee's balance of paid time off falls below the Leave Accrual Limit, accrual shall resume beginning with the first pay period following the pay period in which the balance of paid time off fell below the Leave Accrual Limit. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued paid time off.

J. Paid Bereavement Leave: Part-time employees shall be eligible for a total of up to 40 hours per 12-month period of paid bereavement leave in the event of any death in the immediate family or reproductive loss event. For the purpose of this provision, "immediate family" includes spouse, registered domestic partner, mother, stepmother, father, stepfather, brother, stepbrother, sister, stepsister, child, stepchild, grandparent, stepgrandparent, grandchild, and stepgrandchild of the part-time employee or the part-time employee's spouse or registered domestic partner. For the purpose of this provision, "reproductive loss event" shall have the meaning set forth in California Government Code 12945.6.

K. Paid Court Leave: While California Government Code Section 1230 does not require the City to grant part-time employees paid leaves of absence to appear as a witness

in court other than as a litigant, to serve on a jury, or to respond to an official order from another governmental jurisdiction for reasons not brought about through the connivance or misconduct of the part-time employee, part-time employees shall be eligible for a total of up to 64 hours per 12-month period of paid court leave for those purposes when proof of such obligation is provided and proof of any amounts received for jury and/or witness fees is provided (if applicable). During paid court leave, part-time employees shall (i) be paid the amount of the difference between his/her/their regular earnings and any amounts received for jury and/or witness fees, and (ii) be responsive to the City's telephone and other communications when not precluded by the purposes for which paid court leave is granted.

- L. Educational Assistance: Eligible part-time employees may participate in the Educational Assistance Program set forth in Exhibit B, attached hereto and incorporated by this reference.

SECTION 5. Limited Part-Time Employee Benefits. All employees who work less than 20 hours per week on a regularly assigned basis shall be considered "limited part-time employees" for the purpose of this resolution. Limited part-time employees shall receive the following benefits:

- A. Retirement: All City employees, including limited part-time employees, are required to participate in the Social Security system.
- B. Deferred Compensation Plan: The City shall contract for the provision of an Internal Revenue Code Section 457 Deferred Compensation Plan; enrollment in the plan shall be voluntary for all limited part-time employees. Limited part-time employees may contribute to the plan through a pre-tax and/or Roth salary reduction at their sole expense.
- C. Paid Time Off: On the 90th calendar day of employment, and every January 1 thereafter, limited part-time employees shall accrue 40 hours of annual paid time off (leave), which may be used for personal illness, to care for a sick family member, for preventive care or diagnosis, care or treatment of an existing health condition, or for specified purposes if the limited part-time employee is a victim of domestic violence, sexual assault, or stalking. Paid time off must be used in a minimum increment of two hours per calendar day. There is no accrual or carryover of paid time off between or across calendar years. Upon termination from the City, limited part-time employees shall not be compensated for the balance of their paid time off. If a limited part-time employee separates from and is rehired by the City within one year, previously accrued and unused paid time off shall be reinstated.
- D. Educational Assistance: Eligible limited-time employees with the designation "Building Employee" in Exhibit A may participate in the Educational Assistance

Program set forth in Exhibit B, attached hereto and incorporated by this reference.

SECTION 6. Employee Assistance Program. The City shall contract for an employee assistance program to provide voluntary, confidential assistance to employees in working through various life challenges that may adversely affect job performance, health, and personal well-being in order to optimize the City's success. All full-time, part-time, and limited part-time employees shall be enrolled in the employee assistance program with the cost of enrollment paid by the City.

SECTION 7. Technology Allowances. The City Manager is authorized to offer technology allowances of either (i) \$25.00 per employee per month to employees who are regularly required to use their personal cellular telephone as part of the City's multi-factor authentication and cyber security protocols, with the exception of the City Manager, or (ii) \$79.50 per employee per month to employees who are regularly required to use their personal cellular telephones, personal computers, and/or other personal technology to conduct City business, with the exception of the City Manager. Such technology allowances shall be added to employee compensation and shall be paid in the first pay period of each month, subject to any applicable wage withholding or similar taxes. Employees must be in paid status on regularly scheduled workdays during the first pay period of each month in order to receive payment.

SECTION 8. Notary Public Stipends. The City Manager is authorized to offer notary public stipends of \$100.00 per employee per month to employees who regularly provide notary public and foreign pension acknowledgement services in the course of City business, with the exception of the City Manager. Such notary public stipends shall be added to employee compensation and shall be paid in the first pay period of each month, subject to any applicable wage withholding or similar taxes. Employees must be in paid status on regularly scheduled workdays during the first pay period of each month, and in possession of an active and valid notary public commission from the State of California as of the payroll processing date for the first pay period of each month, in order to receive payment. The City Manager is also authorized to incur and pay, on behalf of the City, costs related to the education and commission of employees who regularly provide notary public services in the course of City business, with the exception of the City Manager.

SECTION 9. Enhanced Coyote Hazing Stipends. The City Manager is authorized to offer enhanced coyote hazing stipends of \$250.00 per employee per month to employees who regularly provide enhanced coyote hazing services using compressed-air guns firing non-lethal pepper or water pellets (or similar ammunition) in the course of City business, with the exception of the City Manager. Such enhanced coyote hazing stipends shall be added to employee compensation and shall be paid in the first pay period of each month, subject to any applicable wage withholding or similar taxes. Employees must be in paid status on regularly scheduled workdays during the first pay period of each month, and must have successfully completed (i) PC 832 firearms training within the preceding three

years as of the payroll processing date for the first pay period of each month, or (ii) a minimum of two hours of in-person training approved by the City Manager that includes range work and fundamentals of firearm safety and marksmanship within the preceding 13 months as of the payroll processing date for the first pay period of each month, in order to receive payment. The City Manager is also authorized to incur and pay, on behalf of the City, costs related to the education of employees who regularly provide enhanced coyote hazing services in the course of City business, with the exception of the City Manager.

SECTION 10. Acting Appointments. Employees temporarily assigned to a higher level job classification (based on the comparative starting compensations set forth in Exhibit A) for 14 consecutive calendar days or more shall receive acting status pay equivalent to the starting compensation for the job classification to which they are temporarily assigned, unless their increase in compensation would be less than 10% in which case they shall receive acting status pay equivalent to a 10% increase in compensation. Benefits shall remain unchanged during temporary assignments.

SECTION 11. Unpaid Leave. The City Manager may grant employees other than the City Manager leaves of absence without pay, upon written request of the employee setting forth the reason for the request. The City Manager shall evaluate requests on the basis of need, duration, and work requirements. No employee shall expect that requests will be granted. The City Manager shall respond to the employee's request in writing. The City Manager has discretion, in accordance with applicable law and regulation, to grant less than the full amount of leave requested. Any unpaid leave of absence lasting more than seven consecutive calendar days shall preclude the employee from accruing paid time off and floating holidays, and from receiving holiday pay, after the seventh consecutive calendar day until their return to paid status. Upon expiration of an approved unpaid leave of absence and at the City Manager's sole discretion, unless otherwise required by law or regulation, the employee shall be reinstated in the position held at the time leave was granted, assuming the position still exists. An employee who fails to report to duty promptly at expiration of an approved unpaid leave of absence shall be subject to disciplinary action up to and including termination and/or subject to separation due to job abandonment.

SECTION 12. City Manager's Compensation and Benefits. The City Manager shall receive such other compensation and benefits as set forth in the employment agreement separately approved by the City Council on May 17, 2023 and as may be subsequently amended.

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

PASSED, APPROVED AND ADOPTED this XX day of XX 2026.

ANNIE MCCARY, 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. 26-XX** was duly adopted by the City Council of the City of Laguna Woods at a regular meeting thereof, held on the ~~XX~~19th day of ~~XX~~August 2026, by the following vote:

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

YOLIE TRIPPY, CMC, City Clerk

**EXHIBIT A
COMPENSATION SCHEDULE**

Exempt Full-Time Employees (Annual Equivalent)	
Administrative Services Director/City Treasurer [■]	\$139,391.20 – \$195,147.68
Assistant to the City Manager	\$106,988.57 – \$149,784.00
Building Official*	\$132,753.52 – \$185,854.93
City Clerk [■]	\$98,975.00 – \$138,565.00
City Manager	\$229,569.32
Conservation Administrator	\$89,674.00 – \$125,543.60
Deputy City Clerk	\$76,375.00 – \$106,925.00
Management Analyst	\$80,300.00 – \$112,420.00
Planning & Environmental Services Director [■]	\$139,391.20 – \$195,147.68
Public Works Administrator	\$106,294.29 – \$148,812.00
Senior Management Analyst	\$94,450.00 – \$132,230.00
Senior Planner	\$97,727.14 – \$136,818.00
Non-Exempt Full-Time Employees (Hourly Rate)	
Accountant	\$37.29 – \$52.21
Accounting Clerk	\$25.88 – \$36.23
Animal Outreach Officer	\$31.84 – \$44.58
Building Inspector*	\$38.74 – \$54.24
Code Enforcement Officer	\$34.95 – \$48.92
Permit Technician*	\$29.54 – \$41.36
Senior Accountant	\$42.36 – \$59.31
Non-Exempt Part-Time/Limited Part-Time Employees (Hourly Rate)	
Receptionist	\$23.00 – \$31.00

* Designated as “Building Employee”

- Designated as a “department head” for the purpose of California Government Code Section 3511.1(d)(2)

EXHIBIT B EDUCATIONAL ASSISTANCE PROGRAM

This City of Laguna Woods Educational Assistance Program (Plan) is intended to be a qualified educational assistance program that provides nontaxable Educational Assistance to Eligible Employees of the City of Laguna Woods (Employer) under Internal Revenue Code (Code) Section 127.

I. ELIGIBILITY

A. The Eligible Employees covered under this Plan include the following:

- i. Employees currently employed by the Employer;
- ii. Employees currently employed by the Employer who are on leave, as for example, in the Armed Forces of the United States; and

B. This Plan includes the following additional conditions for eligibility:

- i. Full-time employees are eligible to participate in this Plan beginning on the 183rd day of their employment with the Employer;
- ii. Part-time employees are eligible to participate in this Plan beginning on the 183rd day of their employment with the Employer;
- iii. Limited part-time employees with the designation “Building Employee” are eligible to participate in this Plan beginning on the 183rd day of their employment with the Employer; and
- iv. Other limited part-time employees are not eligible to participate in this Plan.

II. EDUCATIONAL ASSISTANCE

- A. The benefits provided under this Plan consist solely of the types of Educational Assistance specified in Section II.C and are limited to up to \$5,250.00 per Eligible Employee per calendar year, based on the Eligible Employee's length of employment as per the schedule specified in Section II.B below. If an Eligible Employee receives Educational Assistance under this Plan that exceeds \$5,250.00 in a calendar year, the excess amount may be subject to federal income tax and applicable federal employment taxes. Notwithstanding the benefits provided under this Plan, the Employer may directly pay for education and/or training for its employees outside of the Plan.
- i. "Educational Assistance" includes the payment by the Employer of expenses incurred by or on behalf of an Eligible Employee for Education of the Eligible Employee or the provision by the Employer of Education to an Eligible Employee. Expenses for Educational Assistance must be approved by the Employer per Section II.D and be job-related. Eligible Employees must provide all documentation under Section III.A in order to receive reimbursement after a course is completed. Eligible expenses for approved courses includes tuition, fees, and similar payments. "Educational Assistance" does not include (a) payment for, or the provision of, tools or supplies (other than required textbooks) that the Eligible Employee may retain after completing a course of instruction; (b) meals, lodging, or transportation; (c) any payment for, or the provision of any benefits with respect to, any course or other Education involving sports, games, or hobbies, unless such Education involves the business of the Employer or is required as part of a degree program; or (d) fees for late registration or for withdrawing from or dropping a course. The types of Educational Assistance covered by this Plan are specified in Section II.C.
- B. Eligible Employees will be eligible for Educational Assistance up to the following annual maximums, based on their length of continuous employment with the Employer:
- i. 183 calendar days to less than 2 years of employment: Eligible for reimbursement of up to \$1,050.00 per calendar year (20% of the annual \$5,250.00 limit).
- ii. 2 years but less than 6 years of employment: Eligible for reimbursement of up to \$2,625.00 per calendar year (50% of the annual \$5,250.00 limit).
- iii. 6 years or more of employment: Eligible for reimbursement of up to \$5,250.00 per calendar year (100% of the annual limit).

C. This Plan provides the following types of Educational Assistance:

- i. For courses approved by the Employer pursuant to Section II.C below, reimbursement for tuition, fees, and similar payments, to an Eligible Employee; and
- ii. The provision, by the Employer, of courses of instruction for an Eligible Employee.

D. Applying for Course Approval:

- i. To receive course approval, an employee must submit a written request in the format required by the Employer. If the Employer approves the course, the Employer will provide a written statement noting the course approval, the expenses that are reimbursable, and the maximum amount of reimbursement that will be provided for the course. Until an employee has received a written course approval, the employee should consider a course unapproved, regardless of any discussions that the employee may have had with any representative of the Employer regarding the course.
 - ii. An employee may submit a course approval request before a course begins or while the course is ongoing. If an employee elects to sign up for a course before obtaining course approval, however, there is no assurance that the course will be approved for reimbursement. If the employee's decision to take a course is dependent on a particular amount of reimbursement being available under this Plan, the employee should make sure to obtain course approval before registering. To ensure that course approval is determined in time, course approval requests for advanced approval should be submitted at least 15 business days before the registration deadline for the course.
 - iii. No course will be considered for approval if a course approval request is submitted after the course ends.
 - iv. In addition to course approval, Eligible Employees must provide all of the information under Section III.A in order to receive reimbursement.
- E. The annual limit specified in Section II.B applies to amounts the Eligible Employee incurred for expenses during a calendar year. An expense is treated as incurred in the calendar year in which the Eligible Employee pays for the expense, provided that for courses that span multiple calendar years, the reimbursable expenses will be allocated proportionally between the years based on course length, credits, or other reasonable method determined by the Employer to determine when expenses are treated as incurred for purposes of applying each year's annual reimbursement

limit. If an Eligible Employee seeks reimbursement for expenses incurred, the expenses must not have been incurred prior to employment. "Unused" amounts of the annual limit cannot be carried forward to subsequent years.

III. CLAIM REIMBURSEMENT

- A. To obtain reimbursement for a course, which will be paid after the course is completed provided all requirements of the Plan are met, the following must be submitted to the Employer within 30 calendar days after course completion:
- i. a signed and fully completed benefits request in the form required by the Employer;
 - ii. a copy of the course approval request already submitted and approved by the Employer;
 - iii. for courses that are graded, documentation showing completion of the course with a grade equivalent of "C" or better (or a pass for a course that is graded on a pass/fail basis); and
 - iv. documentation substantiating any course-related expenses for tuition, fees, or similar expenses required for the course that were incurred or paid by the employee and for which reimbursement is sought.
- B. Courses that are dropped, withdrawn from, or completed with a grade equivalent to "C-" or less will not be eligible for reimbursement, and employees will be responsible for any associated penalties or fees.

IV. EXCLUSIVE BENEFIT

This Plan provides Educational Assistance for the exclusive benefit of Eligible Employees. Spouses and dependents of an Eligible Employee may not participate in this Plan, unless the spouse or dependent is also an Eligible Employee.

V. SUBSTANTIATION

An Eligible Employee receiving payments under this Plan must provide substantiation to the Employer of expenses incurred.

VI. NON-DISCRIMINATION

- A. This Plan shall not discriminate in favor highly compensated employees (as defined in section 414(q) of the Code) of the Employer.

- B. This Plan shall not be considered discriminatory under Treasury Regulation § 1.127-2(e) merely because: (a) Different types of Educational Assistance available under the Plan are utilized to a greater degree by Eligible Employees with respect to whom discrimination is prohibited than by other Eligible Employees, or (b) Conditions are required or considered in determining the availability of benefits with respect to a course of study for which benefits are otherwise available, including, but not limited to, successful completion of the course or attaining a particular coursegrade.

VII. NOTICE

The Employer shall provide each Eligible Employee with reasonable notice of the availability and terms of this Plan. This Plan shall be made available for review by Eligible Employees on the Employer's Human Resources website. An Eligible Employee shall receive a paper copy of this Plan upon written request.

VIII. FUNDING

The Employer will pay Educational Assistance benefits from its general assets. Employees are not required or permitted to contribute to the Plan.

IX. MISCELLANEOUS

The Employer may amend or terminate this Plan at any time, provided that any amendment or termination shall not affect the right of Eligible Employees to claim Education Assistance for courses in which they enrolled and which were approved by the Employer for reimbursement prior to such amendment or termination.

The City Manager or their designee shall have the authority to interpret and administer this Plan, except as may pertain to their own use of this Plan in which case the City Manager (in case of a designee thereof) or the Mayor (in case of the City Manager) shall have the authority to interpret and administer this Plan. In the event of ambiguity, inconsistency, or uncertainty in the application of any provision, the City Manager or their designee (or City Council in case of the City Manager) is authorized to make final determinations, which shall be binding and not subject to further review.

This Plan shall be construed and enforced according to the laws of the State of California, to the extent not preempted by federal law.

X. EFFECTIVE DATE

This Plan is effective as of June 17, 2026.

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City of Laguna Woods

AGENDA REPORT

TO: Honorable Mayor and Members of the City Council

FROM: Alisha Patterson, City Attorney

FOR: August 19, 2026 City Council Meeting

SUBJECT: City Manager Employment Agreement

Recommendation

1. Receive an oral report, as required by California Government Code Section 54953(d)(3)(A), from the City Attorney;
2. Approve Amendment No. 2 to the City Manager Employment Agreement with Christopher Macon and authorize the Mayor to execute Amendment No. 2, subject to approval as to form by the City Attorney;
3. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, REPEALING RESOLUTION NO. 26-XX, AND ESTABLISHING AND MODIFYING A COMPENSATION SCHEDULE AND BENEFITS FOR CITY EMPLOYEES, INCLUDING THE CITY MANAGER AND OTHER LOCAL AGENCY EXECUTIVES AS DEFINED IN CALIFORNIA GOVERNMENT CODE SECTION 3511.1

(Note: The proposed resolution would repeal and replace the resolution proposed to be adopted as part of Item 9.3.)

AND

4. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEAR 2026-27 BUDGET FOR FISCAL YEAR 2026-27 COMMENCING JULY 1, 2026 AND ENDING JUNE 30, 2027, INCREASING GENERAL FUND APPROPRIATIONS TO PROVIDE THE COMPENSATION AND BENEFITS

SET FORTH IN AMENDMENT NO. 2 TO THE CITY MANAGER EMPLOYMENT AGREEMENT

Background

Christopher Macon has been employed by the City of Laguna Woods since May 2007 (approximately 19 years) and has served as City Manager since August 2013 (approximately 13 years). The terms of Mr. Macon's service as City Manager are currently set forth in an employment agreement that was approved by the City Council on May 17, 2023 and amended on August 20, 2025 ("City Manager Employment Agreement").

Mr. Macon earned a Bachelor of Science in Organizational Management from the University of La Verne and a Master of Public Policy ("MPP") from California State University, Northridge. He also completed a certificate in human resources management through the University of California, Irvine Extension.

Of Orange County's 34 city managers, Mr. Macon is currently the second longest tenured, based on experience as a city manager in Orange County.

Mr. Macon is active in the city manager profession, including serving as Vice President of the Orange County City Manager Association ("OCCMA"), chairing OCCMA's Water Quality Committee, chairing the Orange County Fire Authority's City Managers' Technical Advisory Committee, and serving as a member of the 800 MHz Countywide Coordinated Communications System Governance Committee and the Community Development Block Grant ("CDBG") City Managers' Subcommittee. Mr. Macon also recently led OCCMA's negotiations with the County of Orange for a new countywide landfill disposal agreement.

Discussion

The proposed Amendment No. 2 to the City Manager Employment Agreement (Attachment A) would increase the City Manager's annual base salary by 8% from \$229,569.32 to \$247,934.87. The proposed increase is based on the City Council's evaluation of the City Manager's performance and follows consideration of other city manager compensation in Orange County (Attachment E). The increase would be effective at the beginning of the next regular pay period on August 22, 2026. No other changes would be made to the City Manager Employment Agreement.

The proposed resolutions would update the employee compensation and benefits resolution to reflect the City Manager's increased annual base salary (Attachment B; a redline version is included as Attachment C) and increase General Fund appropriations to fund Amendment No. 2 to the City Manager Employment Agreement (Attachment D).

(Note: Attachment B has been drafted as if the proposed resolution included in Item 9.3 has been adopted. If the proposed resolution included in Item 9.3 is not adopted, modifications will be required to Attachment B.)

Fiscal Impact

The recommended action would increase the City Manager's annual base salary by \$18,365.55. Including required employer contributions, the total increased cost to the City is estimated to be \$21,030.39 annually (calculation notes below).

- Increased Annual Base Salary: \$18,365.55
- Increased California Public Employees' Retirement System ("CalPERS") Retirement Costs¹: \$2,398.54
- Increased Social Security Taxes²: -
- Increased Medicare Taxes³: \$266.30
- Increased State Payroll Taxes⁴: -

With the 2% annual base salary increase already included in the City Manager Employment Agreement (effective with the first pay period of each calendar year, which for 2027 will be the pay period ending January 8, 2027), the total increased cost to the City is estimated to be \$17,180.21 for Fiscal Year 2026-27.

- Remaining Pay Periods in 2026 (9): \$7,279.75
- 2027 Pay Periods through June 30, 2026 (12): \$9,900.46

The proposed resolution included as Attachment B would increase General Fund appropriations by \$17,181.00 in Fiscal Year 2026-27 to fund Amendment No. 2 to the City Manager Employment Agreement. The actual amount of General Fund appropriations required is estimated to be slightly less than the proposed amount, due to the budget adjustment that was previously approved by the City Council to account for the City Manager's Fiscal Year 2025-26 base salary increase.

The unassigned General Fund balance includes sufficient funds to support the proposed increased costs. Staff expects that Fiscal Year 2026-27 General Fund revenue will exceed expenditures by an amount sufficient to offset the proposed increased costs.

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

Attachments: A – Proposed Amendment No. 2 to City Manager Employment Agreement
 B – Proposed Resolution (Compensation and Benefits)
 C – Proposed Resolution (Compensation and Benefits) (redline)
 D – Proposed Resolution (Budget Appropriations)
 E – Orange County City Manager Compensation Comparison

¹ Calculated based on the 13.06% Fiscal Year 2026-27 employer rate for "classic" members

² Social Security taxes paid by the employer are currently calculated based on only the first \$184,500 of wages

³ Calculated based on the 1.45% Calendar Year 2026 employer tax rate

⁴ State payroll taxes paid by the employer are currently calculated based on only the first \$7,000 of wages

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AMENDMENT NO. 2 TO CITY MANAGER EMPLOYMENT AGREEMENT

This Amendment No. 2 to the City Manager Employment Agreement between the City of Laguna Woods (“City”) and Christopher Macon (“Manager”) (“Amendment No. 2”) is made this 19th day of August, 2026. City and Manager may be referred to herein individually as a “party” or collectively as the “parties.”

RECITALS

A. Manager has been employed by the City of Laguna Woods since May 2007 and has served as City Manager since August 2013.

B. On or about May 17, 2023, the Parties entered into that certain City Manager Employment Agreement between the City and Manager (“Agreement”).

C. On or about August 20, 2025, the Parties entered into Amendment No. 1 of the Agreement.

D. Based on the City Council’s evaluation of Manager’s performance and following consideration of other city manager compensation, City desires to amend the Agreement to increase Manager’s annual base salary by eight percent (8%) from \$229,569.32 to \$247,934.87, starting August 22, 2026.

AMENDMENT

NOW, THEREFORE, in consideration of the foregoing Recitals, which are incorporated herein by this reference, and the covenants and promises hereinafter contained, and for good and valuable consideration, the sufficiency and receipt of which are hereby acknowledged, the parties hereto agree to amend the Agreement as follows, effective August 22, 2026:

1. Salary Increase. Subsection (a) of Section 4 of the Agreement is hereby modified as follows (additions shown with underlining and deletions shown with ~~strike through~~):

4. SALARY AND OTHER COMPENSATION

(a) Salary. Commencing on ~~August 23, 2025~~ August 22, 2026, City shall pay Manager an annual base salary, exclusive of benefits, in the sum of ~~Two Hundred Twenty-Five Thousand Sixty-Seven Dollars and Ninety-Six Cents (\$225,067.96)~~ Two Hundred Forty-Seven Thousand Nine Hundred Thirty-Four Dollars and Eighty-Seven Cents (\$247,934.87) per year, payable in installments at the same time and by the same methods as other City employees are regularly paid. Thereafter, such base salary amount shall be increased by two percent (2%), effective with the first pay period of June 2023, and annually thereafter, effective with the first pay period of each calendar year. City acknowledges that this base salary may be subject to increase based upon merit and performance. In addition thereto, Council shall conduct an annual performance evaluation of Manager as described in Section 7 below, and if a majority of Council deems Manager to have successfully performed up to the Anniversary Date may, in their sole and absolute discretion, grant Manager a discretionary bonus or increase in base salary or other benefits or compensation, based on merit and performance. Council and Manager agree to review Manager's compensation and benefits at the time of Manager's annual performance evaluation for each year this Agreement is in effect.

2. Effect of Amendment. Except as expressly provided in this Amendment No. 2, all of the terms, conditions, and provisions set forth in the Agreement, including exhibits to the Agreement, shall remain in full force and effect.

[End – Signature Page Follows]

ITEM 9.4 – Attachment A

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first set forth hereinabove.

CITY:

MANAGER:

Annie McCary
Mayor

Christopher Macon

Amendment No. 2 approved by the City Council in open session at a meeting on August 19, 2026.

ATTEST:

Yolie Trippy, CMC
City Clerk

APPROVED AS TO FORM:

Alisha Patterson
City Attorney

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**CITY OF LAGUNA WOODS
RESOLUTION NO. 26-XX**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, REPEALING RESOLUTION NO. 26-XX, AND ESTABLISHING AND MODIFYING A COMPENSATION SCHEDULE AND BENEFITS FOR CITY EMPLOYEES, INCLUDING THE CITY MANAGER AND OTHER LOCAL AGENCY EXECUTIVES AS DEFINED IN CALIFORNIA GOVERNMENT CODE SECTION 3511.1

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

SECTION 1. Resolution No. 26-XX is hereby repealed. The effective date of this resolution is August 22, 2026.

SECTION 2. Compensation Schedule. The compensation schedule for City employees is established as set forth in Exhibit A, attached hereto and incorporated by this reference.

The City Manager is authorized to hire, promote, and compensate employees within established compensation ranges, to offer benefits, to fill any full-time position as a part-time or limited part-time position, and to hire employees for time-limited periods, consistent with City Council-adopted budgets and this resolution.

SECTION 3. Full-Time Employee Benefits. All employees who work 40 or more hours per week on a regularly assigned basis shall be considered “full-time employees” for the purpose of this resolution. Full-time employees shall receive the following benefits:

- A. Paid Holidays: The City shall observe the following holidays with full-time employees receiving eight hours of compensation for each weekday on which a holiday is observed: Martin Luther King Jr. Day, Presidents’ Day, Farmworkers Day, Memorial Day, Juneteenth National Independence Day, Independence Day, Labor Day, Veterans Day, Thanksgiving, Friday after Thanksgiving, and Winter Holiday (December 24 through January 1; when December 24 falls on a Tuesday, Winter Holiday shall be observed beginning on December 23; when January 1 falls on a Sunday or Thursday, Winter Holiday shall be observed through January 2). Except for Winter Holiday, which is observed on specified dates, when a holiday falls on a Saturday, it shall be observed the on prior Friday; when a holiday falls on a Sunday, it shall be observed on the following Monday.

Full-time employees with the designation “Building Employee” in Exhibit A shall be required to work on the days Martin Luther King, Jr. Day, Farmworkers Day, and Juneteenth National Independence Day are observed but shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30

calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued administrative leave time.

Except for the City Manager, full-time employees who are required by their supervisor to work on any City-observed holiday, with such requirement made in writing, shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30 calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued administrative leave time.

- B. Floating Holidays: The City shall provide each full-time employee with two floating holidays per calendar year, equivalent to 16 hours of pay credited on the last calendar day of the first pay period of each calendar year. Floating holidays are not accrued on a pro-rata basis throughout the calendar year. Full-time employees must be in paid status on regularly scheduled workdays before and after using floating holiday time. Floating holiday time shall be used in increments of eight hours.

Full-time employees may maintain a balance of no more than 16 hours of unused floating holiday time (Floating Holiday Accrual Limit) and shall not accrue additional floating holiday time when the Floating Holiday Accrual Limit has been reached. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued floating holiday time.

- C. Retirement: All City employees, including full-time employees, are required to participate in the Social Security system. In addition, the City shall contract with the California Public Employees' Retirement System (CalPERS) for retirement benefits for all eligible full-time employees, unless excluded in the City's agreement with CalPERS. Full-time employees considered "classic" by CalPERS shall pay the 7% employee contribution pursuant to the terms of Resolution No. 12-18. Full-time employees considered "new members" by CalPERS shall pay the employee contribution rate established by CalPERS, as may change from time to time. The CalPERS plans have the following additional Class 1 Benefit Provisions: One Year Final Compensation (FAC 1) (classic employees only) and Increased Industrial Disability Retirement (IDR) Allowance to 75% of Compensation (75% IDR) (all employees).
- D. Retiree Medical: As required by, and in an amount established by California Government Code Section 22892, the City shall contribute toward CalPERS retiree health insurance for retiring full-time employees who meet the applicable statutory and CalPERS contract requirements to obtain CalPERS retiree medical benefits.

Part-time service for employees who transition from part-time to full-time employment with the City may be used to meet applicable statutory and CalPERS contract requirements, with each 174 hours counting as one month.

- E. Monthly Benefit Allowance: For 2026, the City shall provide each full-time employee with a monthly benefit allowance of \$1,500.00 per month. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Full-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

For 2027, the City shall provide each full-time employee with a monthly benefit allowance, based on the number of people enrolled in a City-contracted CalPERS health plan, as set forth in Table 3-E-1. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Full-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

Table 3-E-1. 2027 Monthly Benefit Allowance Amounts – Full-Time Employees

Single or None	2-Party	Family
\$1,500.00	\$2,171.14	\$2,822.48

- F. Health Insurance: All employees shall be covered by basic health insurance that qualifies as Minimum Essential Coverage under California law. The City shall contract for health insurance through CalPERS; enrollment in a CalPERS health plan shall be mandatory for all full-time employees unless proof of coverage under a qualifying, alternate non-individual market basic health insurance plan is provided. The cost of enrollment in a CalPERS health plan shall be deducted first from each full-time employee's monthly benefit allowance and then from salary (if

necessary).

- G. Flexible Benefits Plan: The City shall contract for the provision of an Internal Revenue Code Section 125 Flexible Benefits Plan; enrollment in the plan shall be voluntary for all full-time employees. Full-time employees may contribute to the plan by electing to allocate a portion of their monthly benefit allowance and/or through a salary reduction at their sole expense.
- H. Deferred Compensation Plan: The City shall contract for the provision of an Internal Revenue Code Section 457 Deferred Compensation Plan; enrollment in the plan shall be voluntary for all full-time employees. Full-time employees may contribute to the plan through a pre-tax and/or Roth salary reduction at their sole expense.
- I. Paid Time Off: Full-time employees shall accrue 160 hours per calendar year of annual paid time off (leave) (6.15 hours for the first 25 pay periods and 6.25 for the 26th pay period), which may be used for doctors' appointments, personal and family sick time, bereavement leave, jury duty leave, vacation, and personal business. Hours earned are accrued on the last calendar day of each pay period.

Full-time employees may maintain a balance of no more than 480 hours of paid time off (Leave Accrual Limit) and shall cease to accrue additional paid time off when the Leave Accrual Limit has been reached. When a full-time employee's balance of paid time off falls below the Leave Accrual Limit, accrual shall resume beginning with the first pay period following the pay period in which the balance of paid time off fell below the Leave Accrual Limit. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued paid time off.

As an incentive for filling critical management positions, full-time employees with the designation "department head" in Exhibit A shall accrue 40 hours of paid time off on their first calendar day of employment, in lieu of accruing their first 40 hours of paid time off over multiple pay periods.

- J. Paid Bereavement Leave: Full-time employees shall be eligible for a total of up to 40 hours per 12-month period of paid bereavement leave in the event of any death in the immediate family or reproductive loss event. For the purpose of this provision, "immediate family" includes spouse, registered domestic partner, mother, stepmother, father, stepfather, brother, stepbrother, sister, stepsister, child, stepchild, grandparent, stepgrandparent, grandchild, and stepgrandchild of the full-time employee or the full-time employee's spouse or registered domestic partner. For the purpose of this provision, "reproductive loss event" shall have the meaning set forth in California Government Code 12945.6.
- K. Paid Court Leave: While California Government Code Section 1230 does not require

the City to grant full-time employees paid leaves of absence to appear as a witness in court other than as a litigant, to serve on a jury, or to respond to an official order from another governmental jurisdiction for reasons not brought about through the connivance or misconduct of the full-time employee, full-time employees shall be eligible for a total of up to 80 hours per 12-month period of paid court leave for those purposes when proof of such obligation is provided and proof of any amounts received for jury and/or witness fees is provided (if applicable). During paid court leave, full-time employees shall (i) be paid the amount of the difference between his/her/their regular earnings and any amounts received for jury and/or witness fees, and (ii) be responsive to the City's telephone and other communications when not precluded by the purposes for which paid court leave is granted.

- L. Educational Assistance: Eligible full-time employees may participate in the Educational Assistance Program set forth in Exhibit B, attached hereto and incorporated by this reference.

SECTION 4. Part-Time Employee Benefits. All employees who are not full-time employees, but who work 20 or more hours per week on a regularly assigned basis, shall be considered “part-time employees” for the purpose of this resolution. Part-time employees shall receive the following benefits:

- A. Paid and Unpaid Holidays: The City shall observe the following holidays with part-time employees receiving eight hours of compensation for each weekday on which a holiday is observed: New Year's Day, Martin Luther King Jr. Day, Presidents' Day, Farmworkers Day, Memorial Day, Juneteenth National Independence Day, Independence Day, Labor Day, Veterans Day, Thanksgiving, and Friday after Thanksgiving. The City shall also observe the following unpaid holidays: Winter Holiday (December 24 through January 1; when December 24 falls on a Tuesday, Winter Holiday shall be observed beginning on December 23; when January 1 falls on a Sunday or Thursday, Winter Holiday shall be observed through January 2). Except for Winter Holiday, which is observed on specified dates, when a holiday falls on a Saturday, it shall be observed on the prior Friday; when a holiday falls on a Sunday, it shall be observed on the following Monday.

Part-time employees with the designation “Building Employee” in Exhibit A shall be required to work on the days Martin Luther King, Jr. Day, Farmworkers Day, and Juneteenth National Independence Day are observed but shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30 calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued administrative leave time.

Except for the City Manager, part-time employees who are required by their

supervisor to work on any City-observed holiday, with such requirement made in writing, shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30 calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued administrative leave time.

- B. Floating Holidays: The City shall provide each part-time employee with two floating holidays per calendar year, equivalent to 16 hours of pay credited on the last calendar day of the first pay period of each calendar year. Floating holidays are not accrued on a pro-rata basis throughout the calendar year. Part-time employees must be in paid status on regularly scheduled workdays before and after using floating holiday time. Floating holiday time shall be used in increments of eight hours and only between December 24 and 31.

Part-time employees may maintain a balance of no more than 16 hours of unused floating holiday time (Floating Holiday Accrual Limit) and shall not accrue additional floating holiday time when the Floating Holiday Accrual Limit has been reached. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued floating holiday time. The use of floating holiday time need not correspond to a part-time employee's hours regularly worked.

- C. Retirement: All City employees, including part-time employees, are required to participate in the Social Security system. Part-time employees who work 1,000 hours or more in a fiscal year, shall be eligible for membership in CalPERS for retirement benefits, unless excluded in the City's agreement with CalPERS. Eligible part-time employees considered "classic" by CalPERS shall pay the 7% employee contribution pursuant to the terms of Resolution No. 12-18. Eligible part-time employees considered "new members" by CalPERS shall pay the employee contribution rate established by CalPERS, as may change from time to time. The CalPERS plans have the following additional Class 1 Benefit Provisions: One Year Final Compensation (FAC 1) (classic employees only) and Increased Industrial Disability Retirement (IDR) Allowance to 75% of Compensation (75% IDR) (all employees).
- D. Retiree Medical: As required by, and in an amount established by California Government Code Section 22892, the City shall contribute toward CalPERS retiree health insurance for retiring full-time employees who meet the applicable statutory and CalPERS contract requirements to obtain CalPERS retiree medical benefits. Part-time service for employees who transition from part-time to full-time employment with the City may be used to meet applicable statutory and CalPERS contract requirements, with each 174 hours counting as one month.
- E. Monthly Benefit Allowance: For 2026, the City shall provide part-time employees

with a monthly benefit allowance of \$1,200.00 per month. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Part-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

For 2027, the City shall provide each part-time employee with a monthly benefit allowance, based on the number of people enrolled in a City-contracted CalPERS health plan, as set forth in Table 4-E-1. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Part-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

Table 4-E-1. 2027 Monthly Benefit Allowance Amounts – Part-Time Employees

Single or None	2-Party	Family
\$1,200.00	\$1,736.91	\$2,257.98

- F. Health Insurance: All employees shall be covered by basic health insurance that qualifies as Minimum Essential Coverage under California law. The City shall contract for health insurance through CalPERS; enrollment in a CalPERS health plan shall be mandatory for all part-time employees unless proof of coverage under a qualifying, alternate non-individual market basic health insurance plan is provided. The cost of enrollment in a CalPERS health plan shall be deducted first from each part-time employee's monthly benefit allowance and then from salary (if necessary).
- G. Flexible Benefits Plan: The City shall contract for the provision of an Internal Revenue Code Section 125 Flexible Benefits Plan; enrollment in the plan shall be voluntary for all part-time employees. Part-time employees may contribute to the

plan through a salary reduction at their sole expense and/or by electing to allocate a portion of their monthly benefit allowance, if provided.

- H. Deferred Compensation Plan: The City shall contract for the provision of an Internal Revenue Code Section 457 Deferred Compensation Plan; enrollment in the plan shall be voluntary for all part-time employees. Part-time employees may contribute to the plan through a pre-tax and/or Roth salary reduction at their sole expense.
- I. Paid Time Off: Part-time employees shall accrue 160 hours per calendar year of annual paid time off (leave) (6.15 hours for the first 25 pay periods and 6.25 for the 26th pay period), which shall be pro-rated based on the number of hours regularly worked less than 40 hours per week. Paid time off may be used for doctors' appointments, personal and family sick time, bereavement leave, jury duty leave, vacation, and personal business. Paid time off may also be used up to the number of hours regularly worked during unpaid holidays that fall on weekdays (less any floating holiday time used). Hours earned are accrued on the last calendar day of each pay period.

Part-time employees may maintain a balance of no more than 300 hours of paid time off (Leave Accrual Limit) and shall cease to accrue additional paid time off when the Leave Accrual Limit has been reached. When a part-time employee's balance of paid time off falls below the Leave Accrual Limit, accrual shall resume beginning with the first pay period following the pay period in which the balance of paid time off fell below the Leave Accrual Limit. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued paid time off.

- J. Paid Bereavement Leave: Part-time employees shall be eligible for a total of up to 40 hours per 12-month period of paid bereavement leave in the event of any death in the immediate family or reproductive loss event. For the purpose of this provision, "immediate family" includes spouse, registered domestic partner, mother, stepmother, father, stepfather, brother, stepbrother, sister, stepsister, child, stepchild, grandparent, stepgrandparent, grandchild, and stepgrandchild of the part-time employee or the part-time employee's spouse or registered domestic partner. For the purpose of this provision, "reproductive loss event" shall have the meaning set forth in California Government Code 12945.6.
- K. Paid Court Leave: While California Government Code Section 1230 does not require the City to grant part-time employees paid leaves of absence to appear as a witness in court other than as a litigant, to serve on a jury, or to respond to an official order from another governmental jurisdiction for reasons not brought about through the connivance or misconduct of the part-time employee, part-time employees shall be eligible for a total of up to 64 hours per 12-month period of paid court leave for those purposes when proof of such obligation is provided and proof of any amounts

received for jury and/or witness fees is provided (if applicable). During paid court leave, part-time employees shall (i) be paid the amount of the difference between his/her/their regular earnings and any amounts received for jury and/or witness fees, and (ii) be responsive to the City's telephone and other communications when not precluded by the purposes for which paid court leave is granted.

- L. Educational Assistance: Eligible part-time employees may participate in the Educational Assistance Program set forth in Exhibit B, attached hereto and incorporated by this reference.

SECTION 5. Limited Part-Time Employee Benefits. All employees who work less than 20 hours per week on a regularly assigned basis shall be considered "limited part-time employees" for the purpose of this resolution. Limited part-time employees shall receive the following benefits:

- A. Retirement: All City employees, including limited part-time employees, are required to participate in the Social Security system.
- B. Deferred Compensation Plan: The City shall contract for the provision of an Internal Revenue Code Section 457 Deferred Compensation Plan; enrollment in the plan shall be voluntary for all limited part-time employees. Limited part-time employees may contribute to the plan through a pre-tax and/or Roth salary reduction at their sole expense.
- C. Paid Time Off: On the 90th calendar day of employment, and every January 1 thereafter, limited part-time employees shall accrue 40 hours of annual paid time off (leave), which may be used for personal illness, to care for a sick family member, for preventive care or diagnosis, care or treatment of an existing health condition, or for specified purposes if the limited part-time employee is a victim of domestic violence, sexual assault, or stalking. Paid time off must be used in a minimum increment of two hours per calendar day. There is no accrual or carryover of paid time off between or across calendar years. Upon termination from the City, limited part-time employees shall not be compensated for the balance of their paid time off. If a limited part-time employee separates from and is rehired by the City within one year, previously accrued and unused paid time off shall be reinstated.
- D. Educational Assistance: Eligible limited-time employees with the designation "Building Employee" in Exhibit A may participate in the Educational Assistance Program set forth in Exhibit B, attached hereto and incorporated by this reference.

SECTION 6. Employee Assistance Program. The City shall contract for an employee assistance program to provide voluntary, confidential assistance to employees in working through various life challenges that may adversely affect job performance, health, and personal well-being in order to optimize the City's success. All full-time, part-time, and

limited part-time employees shall be enrolled in the employee assistance program with the cost of enrollment paid by the City.

SECTION 7. Technology Allowances. The City Manager is authorized to offer technology allowances of either (i) \$25.00 per employee per month to employees who are regularly required to use their personal cellular telephone as part of the City's multi-factor authentication and cyber security protocols, with the exception of the City Manager, or (ii) \$79.50 per employee per month to employees who are regularly required to use their personal cellular telephones, personal computers, and/or other personal technology to conduct City business, with the exception of the City Manager. Such technology allowances shall be added to employee compensation and shall be paid in the first pay period of each month, subject to any applicable wage withholding or similar taxes. Employees must be in paid status on regularly scheduled workdays during the first pay period of each month in order to receive payment.

SECTION 8. Notary Public Stipends. The City Manager is authorized to offer notary public stipends of \$100.00 per employee per month to employees who regularly provide notary public and foreign pension acknowledgement services in the course of City business, with the exception of the City Manager. Such notary public stipends shall be added to employee compensation and shall be paid in the first pay period of each month, subject to any applicable wage withholding or similar taxes. Employees must be in paid status on regularly scheduled workdays during the first pay period of each month, and in possession of an active and valid notary public commission from the State of California as of the payroll processing date for the first pay period of each month, in order to receive payment. The City Manager is also authorized to incur and pay, on behalf of the City, costs related to the education and commission of employees who regularly provide notary public services in the course of City business, with the exception of the City Manager.

SECTION 9. Enhanced Coyote Hazing Stipends. The City Manager is authorized to offer enhanced coyote hazing stipends of \$250.00 per employee per month to employees who regularly provide enhanced coyote hazing services using compressed-air guns firing non-lethal pepper or water pellets (or similar ammunition) in the course of City business, with the exception of the City Manager. Such enhanced coyote hazing stipends shall be added to employee compensation and shall be paid in the first pay period of each month, subject to any applicable wage withholding or similar taxes. Employees must be in paid status on regularly scheduled workdays during the first pay period of each month, and must have successfully completed (i) PC 832 firearms training within the preceding three years as of the payroll processing date for the first pay period of each month or (ii) a minimum of two hours of in-person training approved by the City Manager that includes range work and fundamentals of firearm safety and marksmanship within the preceding 13 months as of the payroll processing date for the first pay period of each month, in order to receive payment. The City Manager is also authorized to incur and pay, on behalf of the City, costs related to the education of employees who regularly provide enhanced coyote hazing services in the course of City business, with the exception of the City Manager.

SECTION 10. Acting Appointments. Employees temporarily assigned to a higher level job classification (based on the comparative starting compensations set forth in Exhibit A) for 14 consecutive calendar days or more shall receive acting status pay equivalent to the starting compensation for the job classification to which they are temporarily assigned, unless their increase in compensation would be less than 10% in which case they shall receive acting status pay equivalent to a 10% increase in compensation. Benefits shall remain unchanged during temporary assignments.

SECTION 11. Unpaid Leave. The City Manager may grant employees other than the City Manager leaves of absence without pay, upon written request of the employee setting forth the reason for the request. The City Manager shall evaluate requests on the basis of need, duration, and work requirements. No employee shall expect that requests will be granted. The City Manager shall respond to the employee's request in writing. The City Manager has discretion, in accordance with applicable law and regulation, to grant less than the full amount of leave requested. Any unpaid leave of absence lasting more than seven consecutive calendar days shall preclude the employee from accruing paid time off and floating holidays, and from receiving holiday pay, after the seventh consecutive calendar day until their return to paid status. Upon expiration of an approved unpaid leave of absence and at the City Manager's sole discretion, unless otherwise required by law or regulation, the employee shall be reinstated in the position held at the time leave was granted, assuming the position still exists. An employee who fails to report to duty promptly at expiration of an approved unpaid leave of absence shall be subject to disciplinary action up to and including termination and/or subject to separation due to job abandonment.

SECTION 12. City Manager's Compensation and Benefits. The City Manager shall receive such other compensation and benefits as set forth in the employment agreement separately approved by the City Council on May 17, 2023 and as may be subsequently amended.

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

PASSED, APPROVED AND ADOPTED this XX day of XX 2026.

ANNIE MCCARY, 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. 26-XX** was duly adopted by the City Council of the City of Laguna Woods at a regular meeting thereof, held on the 19th day of August 2026, by the following vote:

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

YOLIE TRIPPY, CMC, City Clerk

**EXHIBIT A
COMPENSATION SCHEDULE**

Exempt Full-Time Employees (Annual Equivalent)	
Administrative Services Director/City Treasurer [■]	\$139,391.20 – \$195,147.68
Assistant to the City Manager	\$106,988.57 – \$149,784.00
Building Official*	\$132,753.52 – \$185,854.93
City Clerk [■]	\$98,975.00 – \$138,565.00
City Manager	\$247,934.87 \$252,893.57 [Effective 12/26/26]
Conservation Administrator	\$89,674.00 – \$125,543.60
Deputy City Clerk	\$76,375.00 – \$106,925.00
Management Analyst	\$80,300.00 – \$112,420.00
Planning & Environmental Services Director [■]	\$139,391.20 – \$195,147.68
Public Works Administrator	\$106,294.29 – \$148,812.00
Senior Management Analyst	\$94,450.00 – \$132,230.00
Senior Planner	\$97,727.14 – \$136,818.00
Non-Exempt Full-Time Employees (Hourly Rate)	
Accountant	\$37.29 – \$52.21
Accounting Clerk	\$25.88 – \$36.23
Animal Outreach Officer	\$31.84 – \$44.58
Building Inspector*	\$38.74 – \$54.24
Code Enforcement Officer	\$34.95 – \$48.92
Permit Technician*	\$29.54 – \$41.36
Senior Accountant	\$42.36 – \$59.31
Non-Exempt Part-Time/Limited Part-Time Employees (Hourly Rate)	
Receptionist	\$23.00 – \$31.00

* Designated as “Building Employee”

■ Designated as a “department head” for the purpose of California Government Code Section 3511.1(d)(2)

EXHIBIT B
EDUCATIONAL ASSISTANCE PROGRAM

This City of Laguna Woods Educational Assistance Program (Plan) is intended to be a qualified educational assistance program that provides nontaxable Educational Assistance to Eligible Employees of the City of Laguna Woods (Employer) under Internal Revenue Code (Code) Section 127.

I. ELIGIBILITY

A. The Eligible Employees covered under this Plan include the following:

- i. Employees currently employed by the Employer;
- ii. Employees currently employed by the Employer who are on leave, as for example, in the Armed Forces of the United States; and

B. This Plan includes the following additional conditions for eligibility:

- i. Full-time employees are eligible to participate in this Plan beginning on the 183rd day of their employment with the Employer;
- ii. Part-time employees are eligible to participate in this Plan beginning on the 183rd day of their employment with the Employer;
- iii. Limited part-time employees with the designation “Building Employee” are eligible to participate in this Plan beginning on the 183rd day of their employment with the Employer; and
- iv. Other limited part-time employees are not eligible to participate in this Plan.

II. EDUCATIONAL ASSISTANCE

A. The benefits provided under this Plan consist solely of the types of Educational Assistance specified in Section II.C and are limited to up to \$5,250.00 per Eligible Employee per calendar year, based on the Eligible Employee’s length of employment as per the schedule specified in Section II.B below. If an Eligible Employee receives Educational Assistance under this Plan that exceeds \$5,250.00 in a calendar year, the excess amount may be subject to federal income tax and applicable federal employment taxes. Notwithstanding the benefits provided under this Plan, the Employer may directly pay for education and/or training for its employees outside of the Plan.

- i. “Educational Assistance” includes the payment by the Employer of expenses incurred by or on behalf of an Eligible Employee for Education of the Eligible Employee or the provision by the Employer of Education to an Eligible Employee. Expenses for Educational Assistance must be approved by the Employer per Section II.D and be job-related. Eligible Employees must provide all documentation under Section III.A in order to receive reimbursement after a course is completed. Eligible expenses for approved courses includes tuition, fees, and similar payments. “Educational Assistance” does not include (a) payment for, or the provision of, tools or supplies (other than required textbooks) that the Eligible Employee may retain after completing a course of instruction; (b) meals, lodging, or transportation; (c) any payment for, or the provision of any benefits with respect to, any course or other Education involving sports, games, or hobbies, unless such Education involves the business of the Employer or is required as part of a degree program; or (d) fees for late registration or for withdrawing from or dropping a course. The types of Educational Assistance covered by this Plan are specified in Section II.C.
- B. Eligible Employees will be eligible for Educational Assistance up to the following annual maximums, based on their length of continuous employment with the Employer:
- i. 183 calendar days to less than 2 years of employment: Eligible for reimbursement of up to \$1,050.00 per calendar year (20% of the annual \$5,250.00 limit).
 - ii. 2 years but less than 6 years of employment: Eligible for reimbursement of up to \$2,625.00 per calendar year (50% of the annual \$5,250.00 limit).
 - iii. 6 years or more of employment: Eligible for reimbursement of up to \$5,250.00 per calendar year (100% of the annual limit).
- C. This Plan provides the following types of Educational Assistance:
- i. For courses approved by the Employer pursuant to Section II.C below, reimbursement for tuition, fees, and similar payments, to an Eligible Employee; and
 - ii. The provision, by the Employer, of courses of instruction for an Eligible Employee.
- D. Applying for Course Approval:

- i. To receive course approval, an employee must submit a written request in the format required by the Employer. If the Employer approves the course, the Employer will provide a written statement noting the course approval, the expenses that are reimbursable, and the maximum amount of reimbursement that will be provided for the course. Until an employee has received a written course approval, the employee should consider a course unapproved, regardless of any discussions that the employee may have had with any representative of the Employer regarding the course.
 - ii. An employee may submit a course approval request before a course begins or while the course is ongoing. If an employee elects to sign up for a course before obtaining course approval, however, there is no assurance that the course will be approved for reimbursement. If the employee's decision to take a course is dependent on a particular amount of reimbursement being available under this Plan, the employee should make sure to obtain course approval before registering. To ensure that course approval is determined in time, course approval requests for advanced approval should be submitted at least 15 business days before the registration deadline for the course.
 - iii. No course will be considered for approval if a course approval request is submitted after the course ends.
 - iv. In addition to course approval, Eligible Employees must provide all of the information under Section III.A in order to receive reimbursement.
- E. The annual limit specified in Section II.B applies to amounts the Eligible Employee incurred for expenses during a calendar year. An expense is treated as incurred in the calendar year in which the Eligible Employee pays for the expense, provided that for courses that span multiple calendar years, the reimbursable expenses will be allocated proportionally between the years based on course length, credits, or other reasonable method determined by the Employer to determine when expenses are treated as incurred for purposes of applying each year's annual reimbursement limit. If an Eligible Employee seeks reimbursement for expenses incurred, the expenses must not have been incurred prior to employment. "Unused" amounts of the annual limit cannot be carried forward to subsequent years.

III. CLAIM REIMBURSEMENT

- A. To obtain reimbursement for a course, which will be paid after the course is completed provided all requirements of the Plan are met, the following must be submitted to the Employer within 30 calendar days after course completion:
 - i. a signed and fully completed benefits request in the form required by the

Employer;

- ii. a copy of the course approval request already submitted and approved by the Employer;
 - iii. for courses that are graded, documentation showing completion of the course with a grade equivalent of "C" or better (or a pass for a course that is graded on a pass/fail basis); and
 - iv. documentation substantiating any course-related expenses for tuition, fees, or similar expenses required for the course that were incurred or paid by the employee and for which reimbursement is sought.
- B. Courses that are dropped, withdrawn from, or completed with a grade equivalent to "C-" or less will not be eligible for reimbursement, and employees will be responsible for any associated penalties or fees.

IV. EXCLUSIVE BENEFIT

This Plan provides Educational Assistance for the exclusive benefit of Eligible Employees. Spouses and dependents of an Eligible Employee may not participate in this Plan, unless the spouse or dependent is also an Eligible Employee.

V. SUBSTANTIATION

An Eligible Employee receiving payments under this Plan must provide substantiation to the Employer of expenses incurred.

VI. NON-DISCRIMINATION

- A. This Plan shall not discriminate in favor highly compensated employees (as defined in section 414(q) of the Code) of the Employer.
- B. This Plan shall not be considered discriminatory under Treasury Regulation § 1.127-2(e) merely because: (a) Different types of Educational Assistance available under the Plan are utilized to a greater degree by Eligible Employees with respect to whom discrimination is prohibited than by other Eligible Employees, or (b) Conditions are required or considered in determining the availability of benefits with respect to a course of study for which benefits are otherwise available, including, but not limited to, successful completion of the course or attaining a particular coursegrade.

VII. NOTICE

The Employer shall provide each Eligible Employee with reasonable notice of the availability and terms of this Plan. This Plan shall be made available for review by Eligible Employees on the Employer's Human Resources website. An Eligible Employee shall receive a paper copy of this Plan upon written request.

VIII. FUNDING

The Employer will pay Educational Assistance benefits from its general assets. Employees are not required or permitted to contribute to the Plan.

IX. MISCELLANEOUS

The Employer may amend or terminate this Plan at any time, provided that any amendment or termination shall not affect the right of Eligible Employees to claim Education Assistance for courses in which they enrolled and which were approved by the Employer for reimbursement prior to such amendment or termination.

The City Manager or their designee shall have the authority to interpret and administer this Plan, except as may pertain to their own use of this Plan in which case the City Manager (in case of a designee thereof) or the Mayor (in case of the City Manager) shall have the authority to interpret and administer this Plan. In the event of ambiguity, inconsistency, or uncertainty in the application of any provision, the City Manager or their designee (or City Council in case of the City Manager) is authorized to make final determinations, which shall be binding and not subject to further review.

This Plan shall be construed and enforced according to the laws of the State of California, to the extent not preempted by federal law.

X. EFFECTIVE DATE

This Plan is effective as of June 17, 2026.

**CITY OF LAGUNA WOODS
RESOLUTION NO. 26-XX**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, REPEALING RESOLUTION NO. 26-~~28XX~~, AND ESTABLISHING AND MODIFYING A COMPENSATION SCHEDULE AND BENEFITS FOR CITY EMPLOYEES, INCLUDING THE CITY MANAGER AND OTHER LOCAL AGENCY EXECUTIVES AS DEFINED IN CALIFORNIA GOVERNMENT CODE SECTION 3511.1

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

SECTION 1. Resolution No. 26-~~28-XX~~ is hereby repealed. The effective date of this resolution is August 22, 2026.

SECTION 2. Compensation Schedule. The compensation schedule for City employees is established as set forth in Exhibit A, attached hereto and incorporated by this reference.

The City Manager is authorized to hire, promote, and compensate employees within established compensation ranges, to offer benefits, to fill any full-time position as a part-time or limited part-time position, and to hire employees for time-limited periods, consistent with City Council-adopted budgets and this resolution.

SECTION 3. Full-Time Employee Benefits. All employees who work 40 or more hours per week on a regularly assigned basis shall be considered “full-time employees” for the purpose of this resolution. Full-time employees shall receive the following benefits:

- A. Paid Holidays: The City shall observe the following holidays with full-time employees receiving eight hours of compensation for each weekday on which a holiday is observed: Martin Luther King Jr. Day, Presidents’ Day, Farmworkers Day, Memorial Day, Juneteenth National Independence Day, Independence Day, Labor Day, Veterans Day, Thanksgiving, Friday after Thanksgiving, and Winter Holiday (December 24 through January 1; when December 24 falls on a Tuesday, Winter Holiday shall be observed beginning on December 23; when January 1 falls on a Sunday or Thursday, Winter Holiday shall be observed through January 2). Except for Winter Holiday, which is observed on specified dates, when a holiday falls on a Saturday, it shall be observed the on prior Friday; when a holiday falls on a Sunday, it shall be observed on the following Monday.

Full-time employees with the designation “Building Employee” in Exhibit A shall be required to work on the days Martin Luther King, Jr. Day, Farmworkers Day, and Juneteenth National Independence Day are observed but shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30

calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued administrative leave time.

Except for the City Manager, full-time employees who are required by their supervisor to work on any City-observed holiday, with such requirement made in writing, shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30 calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued administrative leave time.

- B. Floating Holidays: The City shall provide each full-time employee with two floating holidays per calendar year, equivalent to 16 hours of pay credited on the last calendar day of the first pay period of each calendar year. Floating holidays are not accrued on a pro-rata basis throughout the calendar year. Full-time employees must be in paid status on regularly scheduled workdays before and after using floating holiday time. Floating holiday time shall be used in increments of eight hours.

Full-time employees may maintain a balance of no more than 16 hours of unused floating holiday time (Floating Holiday Accrual Limit) and shall not accrue additional floating holiday time when the Floating Holiday Accrual Limit has been reached. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued floating holiday time.

- C. Retirement: All City employees, including full-time employees, are required to participate in the Social Security system. In addition, the City shall contract with the California Public Employees' Retirement System (CalPERS) for retirement benefits for all eligible full-time employees, unless excluded in the City's agreement with CalPERS. Full-time employees considered "classic" by CalPERS shall pay the 7% employee contribution pursuant to the terms of Resolution No. 12-18. Full-time employees considered "new members" by CalPERS shall pay the employee contribution rate established by CalPERS, as may change from time to time. The CalPERS plans have the following additional Class 1 Benefit Provisions: One Year Final Compensation (FAC 1) (classic employees only) and Increased Industrial Disability Retirement (IDR) Allowance to 75% of Compensation (75% IDR) (all employees).
- D. Retiree Medical: As required by, and in an amount established by California Government Code Section 22892, the City shall contribute toward CalPERS retiree health insurance for retiring full-time employees who meet the applicable statutory and CalPERS contract requirements to obtain CalPERS retiree medical benefits.

Part-time service for employees who transition from part-time to full-time employment with the City may be used to meet applicable statutory and CalPERS contract requirements, with each 174 hours counting as one month.

- E. Monthly Benefit Allowance: For 2026, the City shall provide each full-time employee with a monthly benefit allowance of \$1,500.00 per month. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Full-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

For 2027, the City shall provide each full-time employee with a monthly benefit allowance, based on the number of people enrolled in a City-contracted CalPERS health plan, as set forth in Table 3-E-1. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Full-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

Table 3-E-1. 2027 Monthly Benefit Allowance Amounts – Full-Time Employees

Single or None	2-Party	Family
\$1,500.00	\$2,171.14	\$2,822.48

- F. Health Insurance: All employees shall be covered by basic health insurance that qualifies as Minimum Essential Coverage under California law. The City shall contract for health insurance through CalPERS; enrollment in a CalPERS health plan shall be mandatory for all full-time employees unless proof of coverage under a qualifying, alternate non-individual market basic health insurance plan is provided. The cost of enrollment in a CalPERS health plan shall be deducted first from each full-time employee's monthly benefit allowance and then from salary (if

necessary).

- G. Flexible Benefits Plan: The City shall contract for the provision of an Internal Revenue Code Section 125 Flexible Benefits Plan; enrollment in the plan shall be voluntary for all full-time employees. Full-time employees may contribute to the plan by electing to allocate a portion of their monthly benefit allowance and/or through a salary reduction at their sole expense.
- H. Deferred Compensation Plan: The City shall contract for the provision of an Internal Revenue Code Section 457 Deferred Compensation Plan; enrollment in the plan shall be voluntary for all full-time employees. Full-time employees may contribute to the plan through a pre-tax and/or Roth salary reduction at their sole expense.
- I. Paid Time Off: Full-time employees shall accrue 160 hours per calendar year of annual paid time off (leave) (6.15 hours for the first 25 pay periods and 6.25 for the 26th pay period), which may be used for doctors' appointments, personal and family sick time, bereavement leave, jury duty leave, vacation, and personal business. Hours earned are accrued on the last calendar day of each pay period.

Full-time employees may maintain a balance of no more than 480 hours of paid time off (Leave Accrual Limit) and shall cease to accrue additional paid time off when the Leave Accrual Limit has been reached. When a full-time employee's balance of paid time off falls below the Leave Accrual Limit, accrual shall resume beginning with the first pay period following the pay period in which the balance of paid time off fell below the Leave Accrual Limit. Upon separation from the City, full-time employees shall be compensated for the balance of their accrued paid time off.

As an incentive for filling critical management positions, full-time employees with the designation "department head" in Exhibit A shall accrue 40 hours of paid time off on their first calendar day of employment, in lieu of accruing their first 40 hours of paid time off over multiple pay periods.

- J. Paid Bereavement Leave: Full-time employees shall be eligible for a total of up to 40 hours per 12-month period of paid bereavement leave in the event of any death in the immediate family or reproductive loss event. For the purpose of this provision, "immediate family" includes spouse, registered domestic partner, mother, stepmother, father, stepfather, brother, stepbrother, sister, stepsister, child, stepchild, grandparent, stepgrandparent, grandchild, and stepgrandchild of the full-time employee or the full-time employee's spouse or registered domestic partner. For the purpose of this provision, "reproductive loss event" shall have the meaning set forth in California Government Code 12945.6.
- K. Paid Court Leave: While California Government Code Section 1230 does not require

the City to grant full-time employees paid leaves of absence to appear as a witness in court other than as a litigant, to serve on a jury, or to respond to an official order from another governmental jurisdiction for reasons not brought about through the connivance or misconduct of the full-time employee, full-time employees shall be eligible for a total of up to 80 hours per 12-month period of paid court leave for those purposes when proof of such obligation is provided and proof of any amounts received for jury and/or witness fees is provided (if applicable). During paid court leave, full-time employees shall (i) be paid the amount of the difference between his/her/their regular earnings and any amounts received for jury and/or witness fees, and (ii) be responsive to the City's telephone and other communications when not precluded by the purposes for which paid court leave is granted.

- L. Educational Assistance: Eligible full-time employees may participate in the Educational Assistance Program set forth in Exhibit B, attached hereto and incorporated by this reference.

SECTION 4. Part-Time Employee Benefits. All employees who are not full-time employees, but who work 20 or more hours per week on a regularly assigned basis, shall be considered “part-time employees” for the purpose of this resolution. Part-time employees shall receive the following benefits:

- A. Paid and Unpaid Holidays: The City shall observe the following holidays with part-time employees receiving eight hours of compensation for each weekday on which a holiday is observed: New Year's Day, Martin Luther King Jr. Day, Presidents' Day, Farmworkers Day, Memorial Day, Juneteenth National Independence Day, Independence Day, Labor Day, Veterans Day, Thanksgiving, and Friday after Thanksgiving. The City shall also observe the following unpaid holidays: Winter Holiday (December 24 through January 1; when December 24 falls on a Tuesday, Winter Holiday shall be observed beginning on December 23; when January 1 falls on a Sunday or Thursday, Winter Holiday shall be observed through January 2). Except for Winter Holiday, which is observed on specified dates, when a holiday falls on a Saturday, it shall be observed on the prior Friday; when a holiday falls on a Sunday, it shall be observed on the following Monday.

Part-time employees with the designation “Building Employee” in Exhibit A shall be required to work on the days Martin Luther King, Jr. Day, Farmworkers Day, and Juneteenth National Independence Day are observed but shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30 calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued administrative leave time.

Except for the City Manager, part-time employees who are required by their

supervisor to work on any City-observed holiday, with such requirement made in writing, shall (i) receive one hour of administrative leave for every hour worked, which shall be used within 30 calendar days of the date earned, if exempt, or (ii) receive 1.5 times pay for every such hour required to work, if non-exempt. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued administrative leave time.

- B. Floating Holidays: The City shall provide each part-time employee with two floating holidays per calendar year, equivalent to 16 hours of pay credited on the last calendar day of the first pay period of each calendar year. Floating holidays are not accrued on a pro-rata basis throughout the calendar year. Part-time employees must be in paid status on regularly scheduled workdays before and after using floating holiday time. Floating holiday time shall be used in increments of eight hours and only between December 24 and 31.

Part-time employees may maintain a balance of no more than 16 hours of unused floating holiday time (Floating Holiday Accrual Limit) and shall not accrue additional floating holiday time when the Floating Holiday Accrual Limit has been reached. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued floating holiday time. The use of floating holiday time need not correspond to a part-time employee's hours regularly worked.

- C. Retirement: All City employees, including part-time employees, are required to participate in the Social Security system. Part-time employees who work 1,000 hours or more in a fiscal year, shall be eligible for membership in CalPERS for retirement benefits, unless excluded in the City's agreement with CalPERS. Eligible part-time employees considered "classic" by CalPERS shall pay the 7% employee contribution pursuant to the terms of Resolution No. 12-18. Eligible part-time employees considered "new members" by CalPERS shall pay the employee contribution rate established by CalPERS, as may change from time to time. The CalPERS plans have the following additional Class 1 Benefit Provisions: One Year Final Compensation (FAC 1) (classic employees only) and Increased Industrial Disability Retirement (IDR) Allowance to 75% of Compensation (75% IDR) (all employees).
- D. Retiree Medical: As required by, and in an amount established by California Government Code Section 22892, the City shall contribute toward CalPERS retiree health insurance for retiring full-time employees who meet the applicable statutory and CalPERS contract requirements to obtain CalPERS retiree medical benefits. Part-time service for employees who transition from part-time to full-time employment with the City may be used to meet applicable statutory and CalPERS contract requirements, with each 174 hours counting as one month.
- E. Monthly Benefit Allowance: For 2026, the City shall provide part-time employees

with a monthly benefit allowance of \$1,200.00 per month. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Part-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

For 2027, the City shall provide each part-time employee with a monthly benefit allowance, based on the number of people enrolled in a City-contracted CalPERS health plan, as set forth in Table 4-E-1. A portion of the allowance shall be allocated to pay for health insurance, as provided in this resolution. The remaining balance of the monthly benefit allowance may be allocated by the employee to elect benefits available through the City's Internal Revenue Code Section 125 Flexible Benefits Plan, in accordance with applicable plan documents. Any amount of the monthly benefit allowance that remains after the allocations described above shall be forfeited. Part-time employees shall be required to make elections for the annual calendar year use of the entirety of monthly benefit allowances during an enrollment/election period established by the City Manager, as may change from time to time. Modifications of annual calendar year elections following any enrollment/election period shall be limited to qualifying events as set forth in applicable plan documents.

Table 4-E-1. 2027 Monthly Benefit Allowance Amounts – Part-Time Employees

Single or None	2-Party	Family
\$1,200.00	\$1,736.91	\$2,257.98

- F. Health Insurance: All employees shall be covered by basic health insurance that qualifies as Minimum Essential Coverage under California law. The City shall contract for health insurance through CalPERS; enrollment in a CalPERS health plan shall be mandatory for all part-time employees unless proof of coverage under a qualifying, alternate non-individual market basic health insurance plan is provided. The cost of enrollment in a CalPERS health plan shall be deducted first from each part-time employee's monthly benefit allowance and then from salary (if necessary).
- G. Flexible Benefits Plan: The City shall contract for the provision of an Internal Revenue Code Section 125 Flexible Benefits Plan; enrollment in the plan shall be voluntary for all part-time employees. Part-time employees may contribute to the

plan through a salary reduction at their sole expense and/or by electing to allocate a portion of their monthly benefit allowance, if provided.

- H. Deferred Compensation Plan: The City shall contract for the provision of an Internal Revenue Code Section 457 Deferred Compensation Plan; enrollment in the plan shall be voluntary for all part-time employees. Part-time employees may contribute to the plan through a pre-tax and/or Roth salary reduction at their sole expense.
- I. Paid Time Off: Part-time employees shall accrue 160 hours per calendar year of annual paid time off (leave) (6.15 hours for the first 25 pay periods and 6.25 for the 26th pay period), which shall be pro-rated based on the number of hours regularly worked less than 40 hours per week. Paid time off may be used for doctors' appointments, personal and family sick time, bereavement leave, jury duty leave, vacation, and personal business. Paid time off may also be used up to the number of hours regularly worked during unpaid holidays that fall on weekdays (less any floating holiday time used). Hours earned are accrued on the last calendar day of each pay period.

Part-time employees may maintain a balance of no more than 300 hours of paid time off (Leave Accrual Limit) and shall cease to accrue additional paid time off when the Leave Accrual Limit has been reached. When a part-time employee's balance of paid time off falls below the Leave Accrual Limit, accrual shall resume beginning with the first pay period following the pay period in which the balance of paid time off fell below the Leave Accrual Limit. Upon separation from the City, part-time employees shall be compensated for the balance of their accrued paid time off.

- J. Paid Bereavement Leave: Part-time employees shall be eligible for a total of up to 40 hours per 12-month period of paid bereavement leave in the event of any death in the immediate family or reproductive loss event. For the purpose of this provision, "immediate family" includes spouse, registered domestic partner, mother, stepmother, father, stepfather, brother, stepbrother, sister, stepsister, child, stepchild, grandparent, stepgrandparent, grandchild, and stepgrandchild of the part-time employee or the part-time employee's spouse or registered domestic partner. For the purpose of this provision, "reproductive loss event" shall have the meaning set forth in California Government Code 12945.6.
- K. Paid Court Leave: While California Government Code Section 1230 does not require the City to grant part-time employees paid leaves of absence to appear as a witness in court other than as a litigant, to serve on a jury, or to respond to an official order from another governmental jurisdiction for reasons not brought about through the connivance or misconduct of the part-time employee, part-time employees shall be eligible for a total of up to 64 hours per 12-month period of paid court leave for those purposes when proof of such obligation is provided and proof of any amounts

received for jury and/or witness fees is provided (if applicable). During paid court leave, part-time employees shall (i) be paid the amount of the difference between his/her/their regular earnings and any amounts received for jury and/or witness fees, and (ii) be responsive to the City's telephone and other communications when not precluded by the purposes for which paid court leave is granted.

- L. Educational Assistance: Eligible part-time employees may participate in the Educational Assistance Program set forth in Exhibit B, attached hereto and incorporated by this reference.

SECTION 5. Limited Part-Time Employee Benefits. All employees who work less than 20 hours per week on a regularly assigned basis shall be considered "limited part-time employees" for the purpose of this resolution. Limited part-time employees shall receive the following benefits:

- A. Retirement: All City employees, including limited part-time employees, are required to participate in the Social Security system.
- B. Deferred Compensation Plan: The City shall contract for the provision of an Internal Revenue Code Section 457 Deferred Compensation Plan; enrollment in the plan shall be voluntary for all limited part-time employees. Limited part-time employees may contribute to the plan through a pre-tax and/or Roth salary reduction at their sole expense.
- C. Paid Time Off: On the 90th calendar day of employment, and every January 1 thereafter, limited part-time employees shall accrue 40 hours of annual paid time off (leave), which may be used for personal illness, to care for a sick family member, for preventive care or diagnosis, care or treatment of an existing health condition, or for specified purposes if the limited part-time employee is a victim of domestic violence, sexual assault, or stalking. Paid time off must be used in a minimum increment of two hours per calendar day. There is no accrual or carryover of paid time off between or across calendar years. Upon termination from the City, limited part-time employees shall not be compensated for the balance of their paid time off. If a limited part-time employee separates from and is rehired by the City within one year, previously accrued and unused paid time off shall be reinstated.
- D. Educational Assistance: Eligible limited-time employees with the designation "Building Employee" in Exhibit A may participate in the Educational Assistance Program set forth in Exhibit B, attached hereto and incorporated by this reference.

SECTION 6. Employee Assistance Program. The City shall contract for an employee assistance program to provide voluntary, confidential assistance to employees in working through various life challenges that may adversely affect job performance, health, and personal well-being in order to optimize the City's success. All full-time, part-time, and

limited part-time employees shall be enrolled in the employee assistance program with the cost of enrollment paid by the City.

SECTION 7. Technology Allowances. The City Manager is authorized to offer technology allowances of either (i) \$25.00 per employee per month to employees who are regularly required to use their personal cellular telephone as part of the City's multi-factor authentication and cyber security protocols, with the exception of the City Manager, or (ii) \$79.50 per employee per month to employees who are regularly required to use their personal cellular telephones, personal computers, and/or other personal technology to conduct City business, with the exception of the City Manager. Such technology allowances shall be added to employee compensation and shall be paid in the first pay period of each month, subject to any applicable wage withholding or similar taxes. Employees must be in paid status on regularly scheduled workdays during the first pay period of each month in order to receive payment.

SECTION 8. Notary Public Stipends. The City Manager is authorized to offer notary public stipends of \$100.00 per employee per month to employees who regularly provide notary public and foreign pension acknowledgement services in the course of City business, with the exception of the City Manager. Such notary public stipends shall be added to employee compensation and shall be paid in the first pay period of each month, subject to any applicable wage withholding or similar taxes. Employees must be in paid status on regularly scheduled workdays during the first pay period of each month, and in possession of an active and valid notary public commission from the State of California as of the payroll processing date for the first pay period of each month, in order to receive payment. The City Manager is also authorized to incur and pay, on behalf of the City, costs related to the education and commission of employees who regularly provide notary public services in the course of City business, with the exception of the City Manager.

SECTION 9. Enhanced Coyote Hazing Stipends. The City Manager is authorized to offer enhanced coyote hazing stipends of \$250.00 per employee per month to employees who regularly provide enhanced coyote hazing services using compressed-air guns firing non-lethal pepper or water pellets (or similar ammunition) in the course of City business, with the exception of the City Manager. Such enhanced coyote hazing stipends shall be added to employee compensation and shall be paid in the first pay period of each month, subject to any applicable wage withholding or similar taxes. Employees must be in paid status on regularly scheduled workdays during the first pay period of each month, and must have successfully completed (i) PC 832 firearms training within the preceding three years as of the payroll processing date for the first pay period of each month or (ii) a minimum of two hours of in-person training approved by the City Manager that includes range work and fundamentals of firearm safety and marksmanship within the preceding 13 months as of the payroll processing date for the first pay period of each month, in order to receive payment. The City Manager is also authorized to incur and pay, on behalf of the City, costs related to the education of employees who regularly provide enhanced coyote hazing services in the course of City business, with the exception of the City Manager.

SECTION 10. Acting Appointments. Employees temporarily assigned to a higher level job classification (based on the comparative starting compensations set forth in Exhibit A) for 14 consecutive calendar days or more shall receive acting status pay equivalent to the starting compensation for the job classification to which they are temporarily assigned, unless their increase in compensation would be less than 10% in which case they shall receive acting status pay equivalent to a 10% increase in compensation. Benefits shall remain unchanged during temporary assignments.

SECTION 11. Unpaid Leave. The City Manager may grant employees other than the City Manager leaves of absence without pay, upon written request of the employee setting forth the reason for the request. The City Manager shall evaluate requests on the basis of need, duration, and work requirements. No employee shall expect that requests will be granted. The City Manager shall respond to the employee's request in writing. The City Manager has discretion, in accordance with applicable law and regulation, to grant less than the full amount of leave requested. Any unpaid leave of absence lasting more than seven consecutive calendar days shall preclude the employee from accruing paid time off and floating holidays, and from receiving holiday pay, after the seventh consecutive calendar day until their return to paid status. Upon expiration of an approved unpaid leave of absence and at the City Manager's sole discretion, unless otherwise required by law or regulation, the employee shall be reinstated in the position held at the time leave was granted, assuming the position still exists. An employee who fails to report to duty promptly at expiration of an approved unpaid leave of absence shall be subject to disciplinary action up to and including termination and/or subject to separation due to job abandonment.

SECTION 12. City Manager's Compensation and Benefits. The City Manager shall receive such other compensation and benefits as set forth in the employment agreement separately approved by the City Council on May 17, 2023 and as may be subsequently amended.

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

PASSED, APPROVED AND ADOPTED this XX day of XX 2026.

ANNIE MCCARY, 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. 26-XX** was duly adopted by the City Council of the City of Laguna Woods at a regular meeting thereof, held on the 19th day of August 2026, by the following vote:

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

YOLIE TRIPPY, CMC, City Clerk

**EXHIBIT A
COMPENSATION SCHEDULE**

Exempt Full-Time Employees (Annual Equivalent)	
Administrative Services Director/City Treasurer [■]	\$139,391.20 – \$195,147.68
Assistant to the City Manager	\$106,988.57 – \$149,784.00
Building Official*	\$132,753.52 – \$185,854.93
City Clerk [■]	\$98,975.00 – \$138,565.00
City Manager	\$229,569.32 \$247,934.87 \$252,893.57 <i>[Effective 12/26/26]</i>
Conservation Administrator	\$89,674.00 – \$125,543.60
Deputy City Clerk	\$76,375.00 – \$106,925.00
Management Analyst	\$80,300.00 – \$112,420.00
Planning & Environmental Services Director [■]	\$139,391.20 – \$195,147.68
Public Works Administrator	\$106,294.29 – \$148,812.00
Senior Management Analyst	\$94,450.00 – \$132,230.00
Senior Planner	\$97,727.14 – \$136,818.00
Non-Exempt Full-Time Employees (Hourly Rate)	
Accountant	\$37.29 – \$52.21
Accounting Clerk	\$25.88 – \$36.23
Animal Outreach Officer	\$31.84 – \$44.58
Building Inspector*	\$38.74 – \$54.24
Code Enforcement Officer	\$34.95 – \$48.92
Permit Technician*	\$29.54 – \$41.36
Senior Accountant	\$42.36 – \$59.31
Non-Exempt Part-Time/Limited Part-Time Employees (Hourly Rate)	
Receptionist	\$23.00 – \$31.00

* Designated as “Building Employee”

■ Designated as a “department head” for the purpose of California Government Code Section 3511.1(d)(2)

EXHIBIT B
EDUCATIONAL ASSISTANCE PROGRAM

This City of Laguna Woods Educational Assistance Program (Plan) is intended to be a qualified educational assistance program that provides nontaxable Educational Assistance to Eligible Employees of the City of Laguna Woods (Employer) under Internal Revenue Code (Code) Section 127.

I. ELIGIBILITY

- A. The Eligible Employees covered under this Plan include the following:
 - i. Employees currently employed by the Employer;
 - ii. Employees currently employed by the Employer who are on leave, as for example, in the Armed Forces of the United States; and
- B. This Plan includes the following additional conditions for eligibility:
 - i. Full-time employees are eligible to participate in this Plan beginning on the 183rd day of their employment with the Employer;
 - ii. Part-time employees are eligible to participate in this Plan beginning on the 183rd day of their employment with the Employer;
 - iii. Limited part-time employees with the designation “Building Employee” are eligible to participate in this Plan beginning on the 183rd day of their employment with the Employer; and
 - iv. Other limited part-time employees are not eligible to participate in this Plan.

II. EDUCATIONAL ASSISTANCE

- A. The benefits provided under this Plan consist solely of the types of Educational Assistance specified in Section II.C and are limited to up to \$5,250.00 per Eligible Employee per calendar year, based on the Eligible Employee’s length of employment as per the schedule specified in Section II.B below. If an Eligible Employee receives Educational Assistance under this Plan that exceeds \$5,250.00 in a calendar year, the excess amount may be subject to federal income tax and applicable federal employment taxes. Notwithstanding the benefits provided under this Plan, the Employer may directly pay for education and/or training for its employees outside of the Plan.

- i. “Educational Assistance” includes the payment by the Employer of expenses incurred by or on behalf of an Eligible Employee for Education of the Eligible Employee or the provision by the Employer of Education to an Eligible Employee. Expenses for Educational Assistance must be approved by the Employer per Section II.D and be job-related. Eligible Employees must provide all documentation under Section III.A in order to receive reimbursement after a course is completed. Eligible expenses for approved courses includes tuition, fees, and similar payments. “Educational Assistance” does not include (a) payment for, or the provision of, tools or supplies (other than required textbooks) that the Eligible Employee may retain after completing a course of instruction; (b) meals, lodging, or transportation; (c) any payment for, or the provision of any benefits with respect to, any course or other Education involving sports, games, or hobbies, unless such Education involves the business of the Employer or is required as part of a degree program; or (d) fees for late registration or for withdrawing from or dropping a course. The types of Educational Assistance covered by this Plan are specified in Section II.C.
- B. Eligible Employees will be eligible for Educational Assistance up to the following annual maximums, based on their length of continuous employment with the Employer:
- i. 183 calendar days to less than 2 years of employment: Eligible for reimbursement of up to \$1,050.00 per calendar year (20% of the annual \$5,250.00 limit).
 - ii. 2 years but less than 6 years of employment: Eligible for reimbursement of up to \$2,625.00 per calendar year (50% of the annual \$5,250.00 limit).
 - iii. 6 years or more of employment: Eligible for reimbursement of up to \$5,250.00 per calendar year (100% of the annual limit).
- C. This Plan provides the following types of Educational Assistance:
- i. For courses approved by the Employer pursuant to Section II.C below, reimbursement for tuition, fees, and similar payments, to an Eligible Employee; and
 - ii. The provision, by the Employer, of courses of instruction for an Eligible Employee.
- D. Applying for Course Approval:

- i. To receive course approval, an employee must submit a written request in the format required by the Employer. If the Employer approves the course, the Employer will provide a written statement noting the course approval, the expenses that are reimbursable, and the maximum amount of reimbursement that will be provided for the course. Until an employee has received a written course approval, the employee should consider a course unapproved, regardless of any discussions that the employee may have had with any representative of the Employer regarding the course.
 - ii. An employee may submit a course approval request before a course begins or while the course is ongoing. If an employee elects to sign up for a course before obtaining course approval, however, there is no assurance that the course will be approved for reimbursement. If the employee's decision to take a course is dependent on a particular amount of reimbursement being available under this Plan, the employee should make sure to obtain course approval before registering. To ensure that course approval is determined in time, course approval requests for advanced approval should be submitted at least 15 business days before the registration deadline for the course.
 - iii. No course will be considered for approval if a course approval request is submitted after the course ends.
 - iv. In addition to course approval, Eligible Employees must provide all of the information under Section III.A in order to receive reimbursement.
- E. The annual limit specified in Section II.B applies to amounts the Eligible Employee incurred for expenses during a calendar year. An expense is treated as incurred in the calendar year in which the Eligible Employee pays for the expense, provided that for courses that span multiple calendar years, the reimbursable expenses will be allocated proportionally between the years based on course length, credits, or other reasonable method determined by the Employer to determine when expenses are treated as incurred for purposes of applying each year's annual reimbursement limit. If an Eligible Employee seeks reimbursement for expenses incurred, the expenses must not have been incurred prior to employment. "Unused" amounts of the annual limit cannot be carried forward to subsequent years.

III. CLAIM REIMBURSEMENT

- A. To obtain reimbursement for a course, which will be paid after the course is completed provided all requirements of the Plan are met, the following must be submitted to the Employer within 30 calendar days after course completion:

- i. a signed and fully completed benefits request in the form required by the Employer;
 - ii. a copy of the course approval request already submitted and approved by the Employer;
 - iii. for courses that are graded, documentation showing completion of the course with a grade equivalent of "C" or better (or a pass for a course that is graded on a pass/fail basis); and
 - iv. documentation substantiating any course-related expenses for tuition, fees, or similar expenses required for the course that were incurred or paid by the employee and for which reimbursement is sought.
- B. Courses that are dropped, withdrawn from, or completed with a grade equivalent to "C-" or less will not be eligible for reimbursement, and employees will be responsible for any associated penalties or fees.

IV. EXCLUSIVE BENEFIT

This Plan provides Educational Assistance for the exclusive benefit of Eligible Employees. Spouses and dependents of an Eligible Employee may not participate in this Plan, unless the spouse or dependent is also an Eligible Employee.

V. SUBSTANTIATION

An Eligible Employee receiving payments under this Plan must provide substantiation to the Employer of expenses incurred.

VI. NON-DISCRIMINATION

- A. This Plan shall not discriminate in favor highly compensated employees (as defined in section 414(q) of the Code) of the Employer.
- B. This Plan shall not be considered discriminatory under Treasury Regulation § 1.127-2(e) merely because: (a) Different types of Educational Assistance available under the Plan are utilized to a greater degree by Eligible Employees with respect to whom discrimination is prohibited than by other Eligible Employees, or (b) Conditions are required or considered in determining the availability of benefits with respect to a course of study for which benefits are otherwise available, including, but not limited to, successful completion of the course or attaining a particular course grade.

VII. NOTICE

The Employer shall provide each Eligible Employee with reasonable notice of the availability and terms of this Plan. This Plan shall be made available for review by Eligible Employees on the Employer's Human Resources website. An Eligible Employee shall receive a paper copy of this Plan upon written request.

VIII. FUNDING

The Employer will pay Educational Assistance benefits from its general assets. Employees are not required or permitted to contribute to the Plan.

IX. MISCELLANEOUS

The Employer may amend or terminate this Plan at any time, provided that any amendment or termination shall not affect the right of Eligible Employees to claim Education Assistance for courses in which they enrolled and which were approved by the Employer for reimbursement prior to such amendment or termination.

The City Manager or their designee shall have the authority to interpret and administer this Plan, except as may pertain to their own use of this Plan in which case the City Manager (in case of a designee thereof) or the Mayor (in case of the City Manager) shall have the authority to interpret and administer this Plan. In the event of ambiguity, inconsistency, or uncertainty in the application of any provision, the City Manager or their designee (or City Council in case of the City Manager) is authorized to make final determinations, which shall be binding and not subject to further review.

This Plan shall be construed and enforced according to the laws of the State of California, to the extent not preempted by federal law.

X. EFFECTIVE DATE

This Plan is effective as of June 17, 2026.

**CITY OF LAGUNA WOODS
RESOLUTION NO. 26-XX**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEAR 2026-27 BUDGET FOR FISCAL YEAR 2026-27 COMMENCING JULY 1, 2026 AND ENDING JUNE 30, 2027, INCREASING GENERAL FUND APPROPRIATIONS TO PROVIDE THE COMPENSATION AND BENEFITS SET FORTH IN AMENDMENT NO. 2 TO THE CITY MANAGER EMPLOYMENT AGREEMENT

WHEREAS, the Fiscal Years 2025-27 Budget (“Budget”) was adopted by the City Council on June 25, 2025 (Resolution No. 25-18); and

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

Employee Compensation

WHEREAS, on August 19, 2026, the City Council approved Amendment No. 2 to the City Manager Employment Agreement, which increased the City Manager’s annual base salary; and

WHEREAS, the City Council wishes to increase Fiscal Year 2026-27 appropriations for the General Fund in the amount of \$17,181 to fund Amendment No. 2 to the City Manager Employment Agreement; and

WHEREAS, the unassigned General Fund balance has sufficient funds to accommodate the aforementioned increased appropriations.

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

SECTION 1. Section 2 of Resolution No. 25-18, as previously amended by Resolution Nos. 25-28, 25-34, 25-39, 25-41, 25-44, 26-03, 26-10, 26-11, 26-22, 26-26, 26-29, and 26-30, is hereby amended, in its entirety, to read as follows:

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

[CONTINUED ON NEXT PAGE]

ITEM 9.4 – Attachment D

	<i>Fiscal Year 2025-26 Adopted Budget</i>	<i>Fiscal Year 2024-25 Carryover Appropriations</i>	<i>Fiscal Year 2025-26 Budget Amendments</i>	<i>Fiscal Year 2025-26 Amended Budget</i>
General Fund	\$10,814,328 (includes transfers to Capital Projects Fund of \$1,860,000 and to the Senior Mobility Fund of \$406,052)	\$64,902	\$1,644,482 ^{A,B,D,E,G,H,I}	\$12,523,712 (includes transfers to Capital Projects Fund of \$3,225,307 and to the Senior Mobility Fund of \$406,052)
Capital Projects Fund	\$1,860,000	\$687,100	\$1,519,074 ^{B,C,D,G,H,I}	\$4,066,174
Fuel Tax	\$404,557	-	-	\$404,557
Road Maintenance & Rehabilitation Program	\$515,824	\$14,993	-	\$530,817
Measure M2 (OC Go)	\$267,780	-	-	\$267,780
Service Authority for Abandoned Vehicles	\$0	-	-	\$0
Supplemental Law Enforcement Services	\$231,600	-	-	\$231,600
Mobile Source Reduction	\$10,000	-	-	\$10,000
PEG/Cable Television	\$15,000	-	-	\$15,000
Senior Mobility	\$652,598	-	-	\$652,598
Community Development Block Grant (CDBG)	\$500,000	-	-	\$500,000
Federal Grants	\$0	\$233,233	-	\$233,233
State of California Grants	\$0	\$274,924	-	\$274,924
Miscellaneous Special Revenue	\$0	-	-	\$0
Laguna Woods Civic Support Fund	\$300	-	\$20,000 ^F	\$20,300
Less: Transfer to Other Funds	(\$2,266,052)	-	(\$1,365,307) ^{B,D,G,H,I}	(\$3,631,359)
TOTAL	\$13,005,935	\$1,275,151	\$1,818,249	\$16,099,335

^A Fund Budget Adjustment CC-25/26-01: City Manager Agreement, +\$16,347 (R 25-28)

^B Fund Budget Adjustment CC-25/26-02: Woods End Project, +\$330,607 (R 25-34)

^C Fund Budget Adjustment CC-25/26-03: Unspent Capital Projects Funds, +\$153,767 (R 25-39)

^D Fund Budget Adjustment CC-25/26-04: Pavement Project FY 2025-26, +\$8,700 (R 25-41)

^E Fund Budget Adjustment CC-25/26-05: CEPPT Contribution, +\$262,828 (R 25-44)

^F Fund Budget Adjustment CC-25/26-06: Civic Support Fund, +\$20,000 (R 26-10)

^G Fund Budget Adjustment CC-25/26-07: City Hall Project: Phase 5, +\$1,000,000 (R 26-11)

ITEM 9.4 – Attachment D

^H Fund Budget Adjustment CC-25/26-08: Woods End Project, +\$25,000 (R 26-11)

^I Fund Budget Adjustment CC-25/26-09: Pedestrian Project: Phase 10, +\$1,000 (R 26-22)

	<i>Fiscal Year 2026-27 Adopted Budget</i>	<i>Fiscal Year 2025-26 Carryover Appropriations</i>	<i>Fiscal Year 2026-27 Budget Amendments</i>	<i>Fiscal Year 2026-27 Amended Budget</i>
General Fund	\$9,611,466 (includes transfers to Capital Projects Fund of \$350,000 and to the Senior Mobility Fund of \$406,052)	-	\$506,382 ^{A,B,C,D,G,H,J,K}	\$10,117,848 (includes transfers to Capital Projects Fund of \$640,000 and to the Senior Mobility Fund of \$406,052)
Capital Projects Fund	\$350,000	-	\$290,000 ^{C,D,J}	\$640,000
Fuel Tax	\$439,580	-	-	\$439,580
Road Maintenance & Rehabilitation Program	\$529,206	-	\$196,003 ^F	\$725,209 ^E
Measure M2 (OC Go)	\$284,878	-	-	\$284,878
Service Authority for Abandoned Vehicles	\$0	-	-	\$0
Supplemental Law Enforcement Services	\$231,600	-	-	\$231,600
Mobile Source Reduction	\$10,500	-	\$60,000 ^I	\$70,500
PEG/Cable Television	\$15,000	-	-	\$15,000
Senior Mobility	\$686,906	-	-	\$686,906
Community Development Block Grant (CDBG)	\$500,000	-	-	\$500,000
Federal Grants	\$0	-	-	\$0
State of California Grants	\$0	-	-	\$0
Miscellaneous Special Revenue	\$0	-	-	\$0
Laguna Woods Civic Support Fund	\$300	-	-	\$300
Less: Transfer to Other Funds	(\$756,052)	-	(\$290,000)	(\$1,046,052)
TOTAL	\$11,903,384	\$0	\$762,385	\$12,665,769

^A Fund Budget Adjustment CC-26/27-01: City Manager Agreement, +\$19,674 (R 25-28)

^B Fund Budget Adjustment CC-26/27-02: City Council Salaries, +\$6,000 (R 26-03)

^C Fund Budget Adjustment CC-26/27-03: Generator Project, +\$50,000 (R 26-11)

^D Fund Budget Adjustment CC-26/27-04: City Hall Project: Phase 6, +\$150,000 (R 26-11)

ITEM 9.4 – Attachment D

^E Non-Fund Budget Adjustment CC-26/27-A: Road Maintenance & Rehabilitation Program Fund appropriations allocated to the “Pavement Management Plan Project (Northbound Moulton Parkway between City Limits and Calle Cortez)” are formally reallocated to the “Pavement Management Plan Project (Westbound El Toro Road between Moulton Parkway and Home Depot/Town Centre, Northbound and Southbound Moulton Parkway between El Toro Road and Via Campo Verde)” in the amount of \$393,997. This budget adjustment is identified hereon in the interest of transparency only and does not affect appropriations on a fund level. (R 26-11)

^F Fund Budget Adjustment CC-26/27-05: Pavement Project, +\$196,003 (R 26-11)

^G Fund Budget Adjustment CC-26/27-06: IT and Cyber Security Account, +\$136,855 (R 26-26)

^H Fund Budget Adjustment CC-26/27-07: Measure M2 MOE, +\$36,672 (R 26-26)

^I Fund Budget Adjustment CC-26/27-08: Fleet Vehicles, +\$60,000 (R 26-29)

^J Fund Budget Adjustment CC-26/27-09: Dog Park Expansion Project, +\$90,000 (R 26-30)

^K Fund Budget Adjustment CC-26/27-10: City Manager Agreement No. 2, +\$17,181 (R 26-XX)

The budget appropriations authorized by this section reflect the Fiscal Years 2025-27 adopted budgets, plus authorized budget adjustments approved between July 1, 2025 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 this 12th day of August 2026.

ANNIE MCCARY, 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. 26-XX** was duly adopted by the City Council of the City of Laguna Woods at a regular meeting thereof, held on the 19th day of August 2026, by the following vote:

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

YOLIE TRIPPY, CMC, City Clerk

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CITY MANAGER BASE SALARY COMPARISON

This spreadsheet was compiled using information available on each city's website as of August 2026 for existing or proposed annual base salaries.

Orange County City	Annual Base Salary	
Irvine	\$ 403,520.00	
Anaheim (Interim)	\$ 386,697.00	
Newport Beach	\$ 363,071.00	
San Juan Capistrano	\$ 362,100.00	
Garden Grove	\$ 346,433.00	
Tustin	\$ 342,047.40	
Brea	\$ 341,091.00	
Santa Ana	\$ 340,200.00	
Aliso Viejo	\$ 340,000.00	
Buena Park	\$ 332,425.60	
Laguna Niguel	\$ 326,784.00	
Lake Forest	\$ 325,390.00	
San Clemente	\$ 324,965.57	
Costa Mesa	\$ 320,000.00	
Orange	\$ 320,000.00	
La Habra	\$ 319,065.00	
Cypress	\$ 315,000.00	
Laguna Beach	\$ 315,000.00	
Yorba Linda	\$ 315,000.00	
Huntington Beach	\$ 311,750.00	
Rancho Santa Margarita	\$ 308,126.70	
Fountain Valley	\$ 306,569.30	
Mission Viejo	\$ 305,235.00	
Fullerton	\$ 305,000.00	
Westminster	\$ 304,032.00	
Dana Point	\$ 300,000.00	
Laguna Hills	\$ 290,000.00	
Stanton	\$ 285,136.00	
Placentia	\$ 270,062.28	
Seal Beach	\$ 270,000.00	
Los Alamitos	\$ 261,710.00	
Laguna Woods	\$ 247,934.87	<i>Proposed</i>
La Palma	\$ 245,000.00	
Laguna Woods	\$ 229,569.32	<i>Current</i>
Villa Park	\$ 127,000.00	
AVERAGE: \$ 312,982.15		
MEDIAN: \$ 315,000.00		

"Average" and "Median" exclude Laguna Woods.