



SPECIAL OPEN SESSION

SPECIAL OPEN MEETING OF ALL BOARDS ALL DIRECTORS

Monday, July 11, 2022 at 1:30 p.m.
24351 El Toro Road, Laguna Woods, California
Hybrid Meeting

NOTICE OF THE AGENDA

The purpose of this meeting is to review the proposed 2023 Business Plan – Version 2

1. Call Meeting to Order / Establish Quorum – Treasurer Jim Hopkins
2. State Purpose of Meeting – Treasurer Hopkins
3. Acknowledgement of Media
4. Approval of the Agenda
5. Chair Remarks
6. Open Forum (Three Minutes per Speaker)

At this time Members only may address the Board of Directors regarding items not on the agenda and within the jurisdiction of this Board of Directors. The Board reserves the right to limit the total amount of time allotted for the Open Forum. Members can attend the meeting by joining the Zoom link <https://us06web.zoom.us/j/92081839160> or by calling (949) 268-2020 or email meeting@vmsinc.org to request to speak.

7. Responses to Open Forum Speakers
8. Review Proposed 2023 Business Plan – Version 2
9. Director's Comments
10. Adjournment



STAFF REPORT

DATE: July 11, 2022
FOR: All Boards All Directors
SUBJECT: Proposed 2023 Business Plan – Version 2

RECOMMENDATION

Receive and file. Corporate specific budgets, including reserve contributions, will be presented and reviewed at meetings scheduled later in the week as noted on the budget calendar.

BACKGROUND

Each of the corporate business plans has been developed in a manner that supports the mission statement and goals of the Laguna Woods Village Strategic Plan, namely:

- Ensure financial stability and longevity
- Improve customer service to meet resident needs and concerns
- Attract, develop and retain high quality staff
- Implement technology advances
- Upgrade infrastructure

DISCUSSION

On July 11, 2022 staff will be presenting a budgetary overview for the 2023 fiscal year. Special board meetings to review corporate specific budgets will take place later in the week. The following reference materials will be helpful throughout this process.

Attachment 1 – Budget Calendar

Meetings scheduled for development of the 2023 Business Plan.

Attachment 2 – Staffing Summary

As a service organization, VMS staffing is the largest component of the business plan. The budget proposal includes a net increase of 1.78 positions as a result of additional staffing in the Department of Information Services for two additional Customer Service Representatives to maintain improved call center metrics and an administrative assistant in the Department of Landscape Services to assist with service ticket volume. The added positions were offset by a reduction in the Office of the CEO for a Senior Management Analyst.

Attachment 3 – VMS Organization Chart

A functional organization chart is included for reference.

Attachment 4 – Budget Comparison Report

This report shows a consolidated net budget of \$117 million for planned revenues and expenditures in GRF, United Mutual, and Third Mutual.

Attachment 5 – Department Allocations

This report summarizes how the total 2023 Plan is allocated amongst the three corporations by department.

FINANCIAL ANALYSIS

This proposed version of the budget represents an increase of \$2,034,163 or 1.8% when compared to current year, of which \$1,372,821 relates to the added positions, wage adjustments and contractual union increases, representing a 2.5% increase from 2022. In addition, outside services contributed \$822,655 of the increase for Maintenance and Construction, particularly in Third Mutual, for increased Wasteline Remediation, Pest Control, and Plumbing Replacement program. These increased expense items were offset by an increase in Trust Facilities Fee revenue.

Recent years, 2020 and 2021 were impacted by Covid-19 pandemic, resulting in decreased revenues and expenses. The financial impact of this budget proposal and resulting assessments will be discussed with GRF, United, and Third at their upcoming budget meetings on July 13 and 15, as shown in attachment 1.

Prepared By: Jose Campos, Assistant Director of Financial Services

Reviewed By: Steve Hormuth, Director of Financial Services
Siobhan Foster, Chief Executive Officer



Laguna Woods Village®

Budget Calendar for Development of the 2023 Business Plan

DESCRIPTION	All Boards	GRF Board	United Board	Third Board
Business Plan Review	Mon Jul 11 1:30 P.M. Board Room	Wed Jul 13 9:30 A.M. Board Room	Fri Jul 15 1:30 P.M. Board Room	Fri Jul 15 9:30 A.M. Board Room
Business Plan Preparation	Deadline for Changes July 22, 2022 Issue Agendas August 4, 2022			
Business Plan Review (Televised)		Mon Aug 8 1:30 P.M. Board Room	Wed Aug 10 1:30 P.M. Board Room	Fri Aug 12 9:30 A.M. Board Room
Business Plan Adoption		Tue Sept 6 9:30 a.m. Board Room	Tue Sept 13 9:30 a.m. Board Room	Tue Sept 20 9:30 a.m. Board Room

**Laguna Woods Village
Department Staffing
Full Time Equivalents**

	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	Increase (Decrease)
ALL DEPARTMENTS	741.04	751.01	727.86	734.19	735.97	1.78
Office of the CEO	20.00	20.00	17.06	19.50	18.50	(1.00)
100 Office of the CEO	9.00	10.00	7.00	9.00	7.50	(1.50)
240 Community Services	11.00	10.00	10.06	10.50	11.00	0.50
Department of Media and Communications	10.50	10.50	12.33	23.35	23.15	(0.20)
010 Media and Communications Admin	1.50	1.50	3.83	3.50	4.30	0.80
020 Cable TV Network*	-	-	-	11.10	10.10	(1.00)
030 TV Studio	7.00	7.00	6.50	6.50	6.50	-
040 Media Services	2.00	2.00	2.00	2.25	2.25	-
050 Internet Service*	-	-	-	-	-	-
Department of Information Services	48.00	48.00	47.50	36.00	38.00	2.00
360 Information Systems	10.50	10.50	10.30	11.00	11.00	-
200 Resident Services Admin	5.00	5.00	4.50	5.00	4.00	(1.00)
950 Property Services	20.00	20.00	20.00	20.00	23.00	3.00
020 Cable TV Network*	11.50	11.50	11.70	-	-	-
050 Internet Service*	1.00	1.00	1.00	-	-	-
Department of General Services	93.07	91.57	86.00	87.00	87.00	-
902 General Services Admin	4.50	4.00	4.00	4.00	4.00	-
935 Janitorial	19.00	18.00	18.00	18.00	18.00	-
936 Streets and Sidewalks	16.00	16.00	16.00	17.00	17.00	-
945 GRF Janitorial	20.00	20.00	17.00	17.00	17.00	-
960 Fleet Maintenance	13.00	12.00	12.00	12.00	12.00	-
970 Transportation	20.57	21.57	19.00	19.00	19.00	-
Department of Financial Services	30.00	31.00	31.00	31.00	30.50	(0.50)
300 Financial Services	19.00	20.00	20.00	20.00	19.50	(0.50)
241 Mail and Copy Service	3.00	3.00	3.00	3.00	3.00	-
311 Warehouse	3.00	3.00	3.00	3.00	3.00	-
370 Purchasing	5.00	5.00	5.00	5.00	5.00	-
Department of Security Services	118.19	119.68	118.68	117.55	118.03	0.48
400 Security Services	113.69	114.68	107.68	105.55	104.03	(1.52)
210 Compliance	-	-	6.00	7.00	8.00	1.00
220 Social Services	4.50	5.00	5.00	5.00	6.00	1.00

* Division moved from Department of Information Services to Department of Media and Communications in 2022.

**Laguna Woods Village
Department Staffing
Full Time Equivalents**

	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	Increase (Decrease)
ALL DEPARTMENTS	741.04	751.01	727.86	734.19	735.97	1.78
Department of Landscape Services	142.27	149.00	145.50	146.50	147.50	1.00
500 Landscape Admin	8.50	10.00	11.00	11.00	12.00	1.00
510 Improvement/Restoration	-	-	5.00	5.00	-	(5.00)
511 Nursery/Composting	4.00	4.00	5.00	5.00	5.00	-
512 Composting	1.00	1.00	-	-	-	-
520 GRF Grounds Maintenance	6.90	8.00	8.00	8.00	8.00	-
530 Grounds Maintenance	79.65	83.50	82.50	82.50	86.50	4.00
540 Irrigation	16.50	17.00	17.00	17.00	17.00	-
550 Small Equipment Repair	4.00	4.00	4.00	4.00	4.00	-
560 Pest Control	5.00	5.00	5.00	6.00	7.00	1.00
570 Tree Maintenance	16.72	16.50	8.00	8.00	8.00	-
Department of Recreation Services	85.11	86.36	82.29	84.79	84.79	-
600 Recreation Admin	5.25	16.48	15.00	12.60	5.00	(7.60)
521 Garden Centers	1.00	2.00	2.00	2.00	2.00	-
580 Golf Maintenance 27-Hole	17.64	18.14	18.64	17.64	17.64	-
581 Golf Maintenance 9-Hole	2.00	2.00	2.00	2.00	2.00	-
602 Bar Services	0.60	0.60	0.60	0.60	0.60	-
610 Community Center Rec Rooms	0.75	-	-	-	-	-
611 Clubhouse 1	4.75	3.25	2.66	3.00	4.40	1.40
612 Clubhouse 2	4.29	2.70	2.36	2.70	4.00	1.30
613 Performing Arts Center	8.65	5.25	4.53	6.75	7.50	0.75
614 Clubhouse 4	3.96	3.00	2.66	2.83	3.33	0.50
615 Clubhouse 5	4.25	3.70	3.19	3.70	4.20	0.50
616 Clubhouse 6	1.95	0.20	0.20	0.20	1.80	1.60
617 Clubhouse 7	2.70	1.30	1.13	1.30	3.00	1.70
620 Equestrian	4.50	4.50	4.50	5.33	5.58	0.25
670 Golf Operations 27-Hole	12.96	11.38	12.28	12.28	12.64	0.36
680 Golf Operations 9-Hole	1.96	1.96	1.96	1.96	2.10	0.14
690 Aquatics	-	1.00	1.00	1.00	1.00	-
691 Fitness	7.90	8.90	7.58	8.90	8.00	(0.90)
Department of Human Resource Services	8.40	8.40	8.40	9.40	9.40	-
700 Human Resource Services	8.40	8.40	8.40	9.40	9.40	-

**Laguna Woods Village
Department Staffing
Full Time Equivalents**

	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	Increase (Decrease)
ALL DEPARTMENTS	741.04	751.01	727.86	734.19	735.97	1.78
Department of Maintenance & Construction	185.50	186.50	179.10	179.10	179.10	-
900 Maintenance Operations	7.00	6.00	6.00	7.00	7.00	-
904 Maintenance Services	4.00	7.00	7.00	8.00	8.00	-
909 Damage Restoration	7.00	7.00	8.00	10.00	10.00	-
910 Building Maintenance	9.00	10.00	10.00	10.00	10.00	-
911 Appliance	5.00	5.00	5.00	5.00	5.00	-
912 Carpentry	42.00	42.00	37.80	36.80	37.80	1.00
913 Electrical	10.00	10.00	10.00	9.00	9.00	-
914 Plumbing	24.00	24.00	23.80	23.80	23.80	-
917 Interior Components	9.00	8.00	7.00	7.00	7.00	-
918 Handyman Services	2.00	-	-	-	-	-
920 Construction/Project Management	8.00	8.00	8.00	7.00	7.00	-
925 Manor Alterations and Permits	9.00	11.00	12.00	16.00	16.00	-
926 Facilities Management	6.00	5.00	5.00	5.00	5.00	-
932 Paint	43.50	43.50	39.50	34.50	33.50	(1.00)

Laguna Woods Village
Budget Comparison Report by Account
12/31/2023
SUMMARY OF ALL UNITS

Attachment 4

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
Non-Assessment Revenues:							
Trust Facilities Fees							
41006500 - Trust Facilities Fees	<u>\$4,150,000</u>	<u>\$3,385,000</u>	<u>\$4,971,774</u>	<u>\$5,377,500</u>	<u>\$6,111,000</u>	<u>(\$733,500)</u>	<u>(14%)</u>
Total Trust Facilities Fees	4,150,000	3,385,000	4,971,774	5,377,500	6,111,000	(733,500)	(14%)
Golf Green Fees							
42001000 - Golf Green Fees - Residents	1,125,468	1,192,949	1,534,992	1,357,000	1,531,000	(174,000)	(13%)
42001500 - Golf Green Fees - Guests	<u>226,330</u>	<u>48,645</u>	<u>121,169</u>	<u>245,000</u>	<u>213,500</u>	<u>31,500</u>	<u>13%</u>
Total Golf Green Fees	1,351,798	1,241,594	1,656,161	1,602,000	1,744,500	(142,500)	(9%)
Golf Operations							
42002000 - Golf Driving Range Fees	71,640	63,000	99,771	168,440	170,000	(1,560)	(1%)
42003000 - Golf Cart Use Fees	142,948	190,109	191,780	165,300	191,400	(26,100)	(16%)
42004000 - Golf Lesson Fees	13,775	17,540	23,212	20,000	15,000	5,000	25%
42005000 - Golf Club Storage Fees	3,180	2,855	3,520	2,400	2,400	0	0%
42005500 - Golf Club Rental Fees	<u>0</u>	<u>0</u>	<u>544</u>	<u>50</u>	<u>500</u>	<u>(450)</u>	<u>(900%)</u>
Total Golf Operations	231,543	273,504	318,827	356,190	379,300	(23,110)	(6%)
Merchandise Sales							
41501000 - Merchandise Sales - Pro Shop	179,145	139,787	294,441	225,000	310,000	(85,000)	(38%)
41501500 - Merchandise Sales - Warehouse	27,182	21,834	34,760	21,000	32,000	(11,000)	(52%)
41502500 - Merchandise Sales - Fitness	926	290	54	926	926	0	0%
41503500 - Merchandise Sales - Broadband	28,196	17,125	17,112	25,125	17,250	7,875	31%
41504800 - Merchandise Sales - Fuel & Oil	41,529	86,160	173,557	134,000	198,403	(64,403)	(48%)
41505000 - Bar Sales	<u>68,140</u>	<u>10,672</u>	<u>26,194</u>	<u>65,000</u>	<u>55,000</u>	<u>10,000</u>	<u>15%</u>
Total Merchandise Sales	345,119	275,868	546,118	471,051	613,579	(142,528)	(30%)
Clubhouse Rentals and Event Fees							
42501000 - Clubhouse Room Rentals - Residents	421,484	49,177	71,288	361,066	416,287	(55,221)	(15%)
42501500 - Clubhouse Room Rentals - Exception Rate	13,915	2,517	0	16,663	20,849	(4,186)	(25%)
42502000 - Clubhouse Event Fees - Residents	276,589	69,015	38,558	257,277	211,635	45,642	18%
42502500 - Clubhouse Event Fees - Non Residents	918	776	0	900	0	900	100%
42503000 - Village Greens Room Rentals - Residents	6,008	1,489	3,296	4,000	4,000	0	0%
42503500 - Village Greens Room Rentals - Non Residents	<u>1,185</u>	<u>467</u>	<u>190</u>	<u>1,000</u>	<u>1,200</u>	<u>(200)</u>	<u>(20%)</u>
Total Clubhouse Rentals and Event Fees	720,100	123,440	113,331	640,906	653,971	(13,065)	(2%)
Rentals							
43001000 - Garden Plot Rental	44,599	57,020	56,872	57,000	75,000	(18,000)	(32%)
43001500 - Shade House Rental Space	360	429	407	400	400	0	0%
45506500 - Rental Fee	22,600	30,070	29,500	54,000	68,100	(14,100)	(26%)
48001500 - Lease Revenue	<u>58,320</u>	<u>55,440</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>	<u>0</u>	<u>0%</u>
Total Rentals	125,879	142,958	140,779	165,400	197,500	(32,100)	(19%)
Fees and Charges for Services to Residents							
46501000 - Permit Fee	325,433	304,625	550,336	483,700	600,000	(116,300)	(24%)
46501500 - Inspection Fee	137,876	103,780	180,526	151,530	175,000	(23,470)	(15%)
46502000 - Resident Maintenance Fee	<u>1,226,671</u>	<u>366,048</u>	<u>622,273</u>	<u>1,113,736</u>	<u>1,119,704</u>	<u>(5,968)</u>	<u>(1%)</u>
Total Fees and Charges for Services to Residents	1,689,980	774,453	1,353,135	1,748,966	1,894,704	(145,738)	(8%)
Broadband Services							
45001000 - Ad Insertion	676,513	823,585	590,984	900,000	700,000	200,000	22%
45001500 - Premium Channel	367,466	349,239	317,094	350,000	300,000	50,000	14%
45002000 - Cable Service Call	111,778	83,229	83,230	98,000	87,000	11,000	11%
45002500 - Cable Commission	87,038	93,870	104,903	93,000	85,000	8,000	9%
45003000 - High Speed Internet	1,599,058	1,692,744	1,787,497	2,200,000	2,200,000	0	0%
45003500 - Equipment Rental	1,833,463	1,867,437	1,851,248	1,908,400	1,879,200	29,200	2%
45004000 - Video Production	44,033	49,004	89,251	46,000	50,000	(4,000)	(9%)
45004500 - Video Re-Production	2,956	297	90	300	100	200	67%
45005000 - Message Board	21,350	23,100	35,000	20,500	26,000	(5,500)	(27%)
45005500 - Advertising	<u>53,699</u>	<u>203,850</u>	<u>178,911</u>	<u>202,000</u>	<u>227,500</u>	<u>(25,500)</u>	<u>(13%)</u>
Total Broadband Services	4,797,353	5,186,355	5,038,208	5,818,200	5,554,800	263,400	5%
Laundry							
46005000 - Coin Op Laundry Machine	<u>463,689</u>	<u>442,303</u>	<u>458,526</u>	<u>480,000</u>	<u>480,000</u>	<u>0</u>	<u>0%</u>
Total Laundry	463,689	442,303	458,526	480,000	480,000	0	0%
Investment Income							
49001000 - Investment Income - Nondiscretionary	504,640	67,598	2,496	12,601	10,000	2,601	21%
49002000 - Investment Income - Discretionary	<u>1,146,008</u>	<u>989,361</u>	<u>444,057</u>	<u>564,000</u>	<u>790,000</u>	<u>(226,000)</u>	<u>(40%)</u>
Total Investment Income	1,650,649	1,056,959	446,553	576,601	800,000	(223,399)	(39%)
Unrealized Gain/(Loss) On AFS Investments							
49008100 - Unrealized Gain/(Loss) On Available For Sale Investments	<u>0</u>	<u>750,848</u>	<u>(976,183)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Unrealized Gain/(Loss) on AFS Investments	0	750,848	(976,183)	0	0	0	0%
Miscellaneous							
43501000 - Horse Boarding Fee	58,825	60,335	60,342	75,000	76,000	(1,000)	(1%)
43501500 - Horse Feed Fee	27,068	27,099	30,333	37,000	44,400	(7,400)	(20%)
43502000 - Horse Trailer Parking Fee	480	855	213	480	1,200	(720)	(150%)
43502500 - Horse Lesson Fee - Resident	14,178	3,403	7,733	14,500	43,200	(28,700)	(198%)
43503500 - Horse Rental & Trail Ride Fee - Resident	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,728</u>	<u>11,500</u>	<u>(9,772)</u>	<u>(566%)</u>

Laguna Woods Village
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44001500 - Pool Fee - Guests	(30)	0	0	0	0	0	0%
44002000 - Bridge Room Fee - Guests	58,276	12,380	9,435	35,000	35,000	0	0%
44002500 - Parking Fees - Non Residents	44,135	28,185	24,000	45,000	45,000	0	0%
44003000 - Class Fees	152,687	33,825	47,752	117,800	130,600	(12,800)	(11%)
44003500 - Locker Rental Fee	4,984	4,865	44	11,454	15,350	(3,896)	(34%)
44004500 - Clubhouse Labor Fee	39,782	4,535	9,290	34,335	34,174	161	0%
44005000 - Clubhouse Equipment Fee	750	0	0	0	0	0	0%
44005500 - Clubhouse Catering Fee	17,391	5,486	5,128	26,102	27,000	(898)	(3%)
44006000 - Tickets Sales - Residents	630	0	0	630	630	0	0%
44006500 - Sponsorship Income	45,050	4,246	27,667	75,000	80,500	(5,500)	(7%)
44008000 - Club Group Organization Registration Fee	0	4,650	(100)	0	0	0	0%
46001000 - RV Storage Fee	108,265	112,283	118,688	110,000	130,000	(20,000)	(18%)
46002000 - Traffic Violation	113,846	61,586	24,734	100,000	150,000	(50,000)	(50%)
46003500 - Security Standby Fee	3,496	233	2,310	3,500	3,500	0	0%
46004000 - Estate Sale Fee	3,285	450	540	4,100	4,100	0	0%
46004500 - Resident Violations	64,343	23,721	19,000	112,400	120,000	(7,600)	(7%)
44501000 - Additional Occupant Fee	231,313	240,290	218,400	248,855	350,800	(101,945)	(41%)
44501500 - Lease Processing Fee - United	124,540	121,090	130,740	124,540	163,425	(38,885)	(31%)
44501510 - Lease Processing Fee - Third	259,475	236,435	242,720	259,475	249,803	9,672	4%
44502000 - Variance Processing Fee	3,300	1,650	0	31,775	31,775	0	0%
44502500 - Non-Sale Transfer Fee - Third	1,500	1,450	1,300	1,666	3,000	(1,334)	(80%)
44503000 - Stock Transfer Fee	12,100	9,950	7,650	13,605	25,000	(11,395)	(84%)
44503500 - Resale Processing Fee	7,272	3,600	0	5,000	3,600	1,400	28%
44503510 - Resale Processing Fee - United	125,132	115,304	179,298	142,000	135,800	6,200	4%
44503520 - Resale Processing Fee - Third	163,072	133,408	201,568	191,740	163,200	28,540	15%
44504000 - Resident Id Card Fee	17,275	6,125	9,600	19,300	11,000	8,300	43%
44505500 - Hoa Certification Fee	8,015	13,040	14,810	12,000	15,000	(3,000)	(25%)
44506000 - Photo Copy Fee	76,396	21,082	21,745	75,000	65,000	10,000	13%
44506500 - Auto Decal Fee	108,171	35,275	52,910	60,000	60,000	0	0%
44507000 - Golf Cart Electric Fee	129,721	128,476	116,875	135,000	127,000	8,000	6%
44507200 - Electric Vehicle Plug-In Fee	23,553	27,555	30,209	29,000	33,500	(4,500)	(16%)
44507500 - Cartport Space Rental Fee	6,543	7,200	6,645	6,800	6,800	0	0%
47001000 - Cash Discounts - Accounts Payable	5,935	0	0	0	0	0	0%
47001500 - Late Fee Revenue	101,847	87,110	112,124	112,600	121,000	(8,400)	(7%)
47002000 - Collection Administrative Fee	0	0	725	0	0	0	0%
47002010 - Collection Administrative Fee - United	74,020	62,090	111,080	80,320	109,440	(29,120)	(36%)
47002020 - Collection Administrative Fee - Third	1,800	1,275	375	2,700	1,200	1,500	56%
47002500 - Collection Interest Revenue	22,486	14,684	2,602	10,000	2,273	7,727	77%
47002800 - Fuel & Oil Administrative Fee	3,090	10,800	10,800	34,800	0	34,800	100%
47501000 - Recycling	8,588	3,965	9,576	8,001	8,000	1	0%
48001000 - Legal Fee	393,999	0	0	0	0	0	0%
46005500 - Disaster Task Force	4,531	764	214	4,500	4,500	0	0%
49009000 - Miscellaneous Revenue	(5,535)	9,608	11,402	11,220	14,156	(2,936)	(26%)
Total Miscellaneous	2,665,581	1,680,361	1,880,476	2,423,926	2,657,426	(233,500)	(10%)
Total Non-Assessment Revenue	18,191,689	15,333,642	15,947,705	19,660,740	21,086,780	(1,426,040)	(7%)
Expenses:							
Employee Compensation							
51011000 - Salaries & Wages - Regular	17,196,169	17,156,242	17,172,263	20,387,500	21,211,928	824,428	4%
51021000 - Union Wages - Regular	14,066,919	12,660,809	13,300,160	15,252,661	15,323,439	70,778	0%
51041000 - Wages - Overtime	313,379	189,578	233,671	220,868	213,725	(7,143)	(3%)
51051000 - Union Wages - Overtime	263,474	276,999	351,443	202,399	169,410	(32,989)	(16%)
51061000 - Holiday & Vacation	3,206,742	3,353,489	3,421,644	2,724,039	2,816,890	92,851	3%
51071000 - Sick	991,809	1,027,086	920,388	1,111,121	1,148,995	37,873	3%
51081000 - Sick - Part Time	0	0	96	0	0	0	0%
51091000 - Missed Meal Penalty	51,747	45,651	46,785	38,290	39,451	1,161	3%
51101000 - Temporary Help	294,557	128,147	236,465	245,015	66,470	(178,545)	(73%)
51981000 - Compensation Accrual	148,062	(1,116,521)	143,217	0	0	0	0%
Total Employee Compensation	36,532,858	33,721,480	35,826,133	40,181,893	40,990,307	808,414	2%
Compensation Related							
52411000 - F.I.C.A.	2,684,789	2,572,057	2,617,502	2,992,125	3,073,778	81,653	3%
52421000 - F.U.I.	40,322	36,184	36,078	41,115	42,384	1,270	3%
52431000 - S.U.I.	308,976	247,257	240,904	235,127	240,476	5,349	2%
52441000 - Union Medical	4,716,811	4,586,349	4,584,834	5,087,916	5,152,456	64,540	1%
52451000 - Workers' Compensation Insurance	2,041,472	1,756,716	2,004,829	2,001,446	2,043,251	41,805	2%
52461000 - Non Union Medical & Life Insurance	1,830,448	1,981,508	1,950,886	2,426,147	2,647,295	221,148	9%
52461500 - VUL Premium	6,743	0	0	0	0	0	0%
52461550 - VUL Interest	2,200	0	0	0	0	0	0%
52471000 - Union Retirement Plan	960,794	973,783	1,123,770	1,354,113	1,457,339	103,226	8%
52481000 - Non-Union Retirement Plan	369,949	408,795	397,669	758,733	804,150	45,417	6%
52981000 - Compensation Related Accrual	(176,102)	(153,826)	28,134	0	0	0	0%
Total Compensation Related	12,786,402	12,408,822	12,984,606	14,896,722	15,461,129	564,407	4%
Materials and Supplies							
53001000 - Materials & Supplies	2,389,459	2,037,127	2,257,306	2,444,546	2,634,138	189,592	8%
53003000 - Materials Direct	3,536,486	2,033,134	2,704,084	3,308,556	3,268,437	(40,119)	(1%)
53003500 - Materials Direct - Grf	306,841	256,258	308,069	385,618	364,494	(21,124)	(5%)
53004000 - Freight	45,829	39,090	44,733	46,747	50,919	4,172	9%
Total Materials and Supplies	6,278,616	4,365,610	5,314,191	6,185,467	6,317,988	132,521	2%

Cost of Goods Sold

Laguna Woods Village
Budget Comparison Report by Account
12/31/2023
SUMMARY OF ALL UNITS

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	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Assessment Increase/ (Decrease)	VAR %
53101000 - Cost Of Sales - Warehouse	31,305	2,570	43,616	7,815	11,735	3,920	50%
53101500 - Cost Of Sales - Pro Shop	143,244	99,459	204,387	142,000	202,500	60,500	43%
53102000 - Cost Of Sales - Alcohol	21,557	3,935	8,734	21,500	18,000	(3,500)	(16%)
53103400 - Cost Of Sales - Fuel & Oil	41,529	86,160	173,557	134,000	198,403	64,403	48%
53103500 - Earthquake Materials	13,366	108	1,274	10,000	10,000	0	0%
Total Cost of Goods Sold	251,001	192,232	431,568	315,315	440,638	125,323	40%
Community Events							
53201000 - Community Events	563,596	125,189	45,229	463,081	410,910	(52,171)	(11%)
Total Community Events	563,596	125,189	45,229	463,081	410,910	(52,171)	(11%)
Utilities and Telephone							
53301000 - Electricity	1,407,205	1,077,222	1,331,450	1,389,673	1,455,683	66,010	5%
53301500 - Sewer	3,506,297	3,512,074	3,762,226	3,812,496	3,162,436	(650,060)	(17%)
53302000 - Water	5,005,435	5,403,325	5,975,545	5,923,392	5,947,350	23,958	0%
53302500 - Trash	1,194,983	1,179,279	1,180,023	1,353,320	2,043,212	689,892	51%
53303500 - Gas	244,948	164,840	237,215	232,781	334,415	101,634	44%
53304000 - Telephone	285,145	317,318	309,275	360,075	343,590	(16,485)	(5%)
Total Utilities and Telephone	11,644,013	11,654,058	12,795,734	13,071,737	13,286,686	214,949	2%
Fuel and Oil							
53304500 - Fuel & Oil For Vehicles	511,609	370,940	489,252	544,500	628,490	83,990	15%
Total Fuel and Oil	511,609	370,940	489,252	544,500	628,490	83,990	15%
Legal Fees							
53401500 - Legal Fees	1,959,561	1,231,970	1,290,595	1,102,500	822,500	(280,000)	(25%)
53401550 - Legal Fees Contra	0	0	(136,307)	0	0	0	0%
Total Legal Fees	1,959,561	1,231,970	1,154,288	1,102,500	822,500	(280,000)	(25%)
Professional Fees							
53402000 - Audit & Tax Preparation Fees	130,132	133,883	139,399	143,010	143,010	0	0%
53402010 - Audit & Tax Preparation Fees - United	43,377	44,628	46,466	47,670	47,670	0	0%
53402020 - Audit & Tax Preparation Fees - Third	43,377	44,628	46,466	47,670	47,670	0	0%
53402500 - Payroll System Fees	169,100	170,233	151,928	172,500	173,500	1,000	1%
53403500 - Consulting Fees	316,664	313,121	122,891	270,201	529,866	259,665	96%
53403510 - Consulting Fees - United	113,924	32,649	8,812	35,000	42,166	7,166	20%
53403520 - Consulting Fees - Third	103,772	169,615	16,690	93,500	90,416	(3,084)	(3%)
53404500 - Fees	6,000	7,000	8,000	6,000	6,000	0	0%
Total Professional Fees	926,347	915,757	540,653	815,551	1,080,298	264,747	32%
Equipment Rental							
53501500 - Equipment Rental/Lease Fees	283,959	287,186	347,107	304,069	377,442	73,373	24%
Total Equipment Rental	283,959	287,186	347,107	304,069	377,442	73,373	24%
Outside Services							
53601000 - Bank Fees	114,257	155,279	157,792	155,000	135,000	(20,000)	(13%)
53601500 - Credit Card Transaction Fees	176,826	209,796	245,200	190,444	196,035	5,591	3%
53602000 - Merchant Account Fees	19,610	3,597	7,464	17,069	15,449	(1,620)	(9%)
53602500 - Licensing Fees	8,300	3,500	5,900	6,000	6,000	0	0%
53603000 - Permit Fees	69	0	1,215	2,200	4,200	2,000	91%
53604500 - Marketing Expense	5,960	4,420	5,840	5,000	5,000	0	0%
54603500 - Outside Services CC	21,261,032	18,208,175	16,690,035	17,477,984	18,333,469	855,485	5%
53704000 - Outside Services	1,971,390	2,129,661	2,769,781	2,930,980	2,912,179	(18,801)	(1%)
Total Outside Services	23,557,444	20,714,427	19,883,227	20,784,677	21,607,332	822,655	4%
Repairs and Maintenance							
53701000 - Equipment Repair & Maint	304,303	702,497	667,593	827,516	646,149	(181,367)	(22%)
53702000 - Street Repair & Maint	0	0	6,218	3,500	5,000	1,500	43%
53702500 - Building Repair & Maint	360,811	237,899	226,648	395,054	358,930	(36,124)	(9%)
53703000 - Elevator /Lift Maintenance	394,043	337,679	338,097	377,849	411,693	33,844	9%
53703500 - Water Softener	3,122	4,070	0	4,083	4,242	159	4%
Total Repairs and Maintenance	1,062,279	1,282,145	1,238,556	1,608,002	1,426,014	(181,988)	(11%)
Other Operating Expense							
53604000 - Pest Control Fees	12,044	4,402	15,510	19,815	20,782	967	5%
53801000 - Mileage & Meal Allowance	26,755	7,193	8,301	35,747	25,782	(9,965)	(28%)
53801500 - Travel & Lodging	7,759	2,069	68	11,351	11,500	149	1%
53802000 - Uniforms	270,311	235,319	247,037	311,611	302,080	(9,531)	(3%)
53802500 - Dues & Memberships	18,072	14,056	17,849	25,477	23,253	(2,224)	(9%)
53803000 - Subscriptions & Books	12,770	8,785	19,371	14,295	20,745	6,450	45%
53803500 - Training & Education	67,989	29,020	43,258	131,789	152,145	20,356	15%
53804000 - Staff Support	68,181	45,381	64,087	101,900	121,230	19,330	19%
53901000 - Benefit Administrative Fees	8,452	2,459	4,088	4,000	4,000	0	0%
53901500 - Volunteer Support	10,397	1,479	277	14,850	22,600	7,750	52%
53902000 - Physical Examinations	49,284	33,747	48,677	42,100	50,000	7,900	19%
53902500 - Recruiting Fees	61,929	41,650	65,357	90,000	90,000	0	0%
53903000 - Safety	79,620	59,715	77,034	96,375	102,500	6,125	6%
54001000 - Board Relations	20,458	3,734	10,682	13,005	16,980	3,975	31%
54001010 - Board Relations - United	8,658	1,345	1,717	7,525	10,000	2,475	33%
54001020 - Board Relations - Third	8,556	2,522	5,024	7,525	10,000	2,475	33%
54001500 - Public Relations	40,562	24,095	9,422	1,000	0	(1,000)	(100%)
54002000 - Postage	108,420	127,481	149,998	164,410	149,867	(14,543)	(9%)

Laguna Woods Village
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Attachment 4

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
54002500 - Filing Fees / Permits	43,430	51,365	149,005	148,967	175,504	26,537	18%
54502500 - Cable Promotions	4,094	0	0	3,000	2,500	(500)	(17%)
Total Other Operating Expense	927,742	695,816	936,761	1,244,742	1,311,468	66,726	5%
Income, Property, and Sales Tax							
54301000 - State & Federal Income Taxes	98,792	609,154	(540,761)	1,000	1,000	0	0%
54301500 - State & Local Taxes	122,405	122,270	40,706	23,242	31,370	8,128	35%
54302000 - Property Taxes	11,378,276	11,903,374	12,329,776	12,404,740	12,652,804	248,064	2%
Total Income, Property, and Sales Tax	11,599,473	12,634,798	11,829,722	12,428,982	12,685,174	256,192	2%
Insurance							
54401000 - Hazard & Liability Insurance	2,184,323	2,978,175	3,930,491	4,124,456	4,586,637	462,181	11%
54401500 - D&O Liability	168,060	176,065	215,926	234,934	257,868	22,934	10%
54402000 - Property Insurance	1,999,068	4,185,901	9,084,669	11,643,932	11,634,731	(9,201)	0%
54402500 - Auto Liability Insurance	4,434	1,163	895	10,000	7,500	(2,500)	(25%)
54403000 - General Liability Insurance	13,278	12,167	13,452	18,600	18,350	(250)	(1%)
54403500 - Property Damage	263	0	2,892	10,000	7,500	(2,500)	(25%)
Total Insurance	4,369,427	7,353,471	13,248,325	16,041,922	16,512,586	470,664	3%
Cable Programming/Copyright/Franchise							
54501000 - Cable - Programming Fees	4,828,389	3,536,870	3,751,938	4,015,000	4,200,000	185,000	5%
54502000 - Cable - City of Laguna Woods Franchise Fees	299,191	255,185	214,570	313,000	215,500	(97,500)	(31%)
Total Cable Programming/Copyright/Franchise	5,127,580	3,792,055	3,966,508	4,328,000	4,415,500	87,500	2%
Investment Expense							
54201000 - Investment Expense	98,214	38,969	45,908	48,000	25,900	(22,100)	(46%)
Total Investment Expense	98,214	38,969	45,908	48,000	25,900	(22,100)	(46%)
Net Allocation to Mutuals							
48501000 - Allocated To Grf Departments	(6,389,122)	(6,578,836)	(6,748,979)	(7,650,358)	(7,184,671)	465,687	6%
48502500 - Mutual General Operating	(41,119)	0	0	0	0	0	0%
54602500 - Allocated Expenses	6,389,122	6,578,892	6,747,026	7,650,358	7,184,671	(465,687)	(6%)
Total Net Allocation To Mutuals	(41,119)	55	(1,954)	0	0	0	100%
Uncollectible Accounts							
54602000 - Bad Debt Expense	403,233	74,675	40,979	92,100	92,100	0	0%
Total Uncollectible Accounts	403,233	74,675	40,979	92,100	92,100	0	0%
(Gain)/Loss on Sale or Trade							
54101000 - (Gain)/Loss - Warehouse Sales	(578)	(63,247)	(180,986)	(25,000)	0	25,000	100%
54101500 - (Gain)/Loss On Investments	883,699	(109,048)	(109,259)	0	0	0	0%
Total (Gain)/Loss on Sale or Trade	883,121	(172,295)	(290,245)	(25,000)	0	25,000	100%
Total Expenses	119,725,355	111,687,362	120,826,550	134,432,260	137,892,462	3,460,203	3%
Excess of Revenues Over Expenses	<u>(\$101,533,667)</u>	<u>(\$96,353,719)</u>	<u>(\$104,878,845)</u>	<u>(\$114,771,520)</u>	<u>(\$116,805,683)</u>	<u>\$2,034,163</u>	<u>2%</u>

Laguna Woods Village Department Allocations

	2023 Plan	GRF	United	Third
OFFICE OF THE CEO	\$1,640,918	\$801,972	\$452,932	\$386,014
100 - OFFICE OF THE CEO	1,620,182	672,988	473,253	473,941
240 - COMMUNITY SERVICES	20,736	128,984	(20,322)	(87,927)
MEDIA AND COMMUNICATIONS	\$2,542,279	\$2,542,279	\$0	\$0
010 - MEDIA AND COMMUNICATIONS ADMIN	692,960	692,960	0	0
020 - CABLE TV NETWORK	3,655,010	3,655,010	0	0
030 - TV STUDIO	410,055	410,055	0	0
040 - MEDIA SERVICES	(298,340)	(298,340)	0	0
050 - INTERNET SERVICE	(1,917,405)	(1,917,405)	0	0
DEPARTMENT OF INFORMATION SERVICES	\$3,436,611	\$2,118,965	\$795,730	\$521,917
360 - INFORMATION SERVICES	1,661,180	1,661,180	0	0
200 - RESIDENT SERVICES ADMIN	282,403	81,134	121,552	79,716
950 - PROPERTY SERVICES	1,493,028	376,650	674,177	442,201
DEPARTMENT OF GENERAL SERVICES	\$8,081,768	\$5,200,601	\$1,164,314	\$1,716,854
902 - GENERAL SERVICES ADMIN	32,827	32,827	0	0
320 - COMMUNITY CENTER FACILITY	1,039,769	1,039,769	0	0
935 - JANITORIAL	1,347,811	100	397,860	949,851
936 - STREETS & SIDEWALKS	2,007,508	474,051	766,454	767,002
940 - SERVICE CENTER	200,673	200,673	0	0
945 - GRF JANITORIAL	1,475,294	1,475,294	0	0
960 - FLEET MAINTENANCE	217,963	217,963	0	0
970 - TRANSPORTATION	1,759,924	1,759,924	0	0
DEPARTMENT OF FINANCIAL SERVICES	\$3,413,630	\$1,857,928	\$778,832	\$776,870
300 - FINANCIAL SERVICES	2,471,228	1,247,649	619,539	604,039
241 - MAIL AND COPY SERVICE	346,948	143,158	104,470	99,320
311 - WAREHOUSE	176,130	147,149	16,085	12,896
370 - PURCHASING	418,325	318,973	38,737	60,615
380 - TAXES	1,000	1,000	0	0
DEPARTMENT OF SECURITY SERVICES	\$7,455,100	\$6,582,665	\$463,021	\$409,414
400 - SECURITY SERVICES	6,297,288	5,917,023	197,789	182,476
210 - COMPLIANCE	586,907	94,737	265,232	226,938
220 - SOCIAL SERVICES	570,905	570,905	0	0
DEPARTMENT OF LANDSCAPE SERVICES	\$14,656,566	\$1,524,143	\$5,754,400	\$7,378,023
500 - LANDSCAPE ADMIN	1,061,759	450,640	253,034	358,085
510 - IMPROVEMENT/ RESTORATION	355,488	0	177,744	177,744
511 - NURSERY/COMPOSTING	477,732	35,400	192,000	250,331
520 - GRF GROUNDS MAINTENANCE	627,964	627,964	0	0
530 - GROUNDS MAINTENANCE	6,926,077	22,784	2,890,858	4,012,434
540 - IRRIGATION	2,077,277	184,650	834,922	1,057,706
550 - SMALL EQUIPMENT REPAIR	431,553	31,072	192,214	208,268
560 - PEST CONTROL	783,857	54,948	315,267	413,641
570 - TREE MAINTENANCE	1,914,859	116,684	898,361	899,814

Laguna Woods Village Department Allocations

	2023 Plan	GRF	United	Third
DEPARTMENT OF RECREATION SERVICES	\$6,728,052	\$6,728,052	\$0	\$0
600 - RECREATION ADMIN	401,588	401,588	0	0
521 - GARDEN CENTERS	164,515	164,515	0	0
580 - GOLF MAINT - 27 HOLE	598,229	598,229	0	0
581 - GOLF MAINTENANCE - 9 HOLE	110,951	110,951	0	0
602 - BAR SERVICES	12,443	12,443	0	0
603 - LIBRARY	30,048	30,048	0	0
611 - CLUBHOUSE 1	452,882	452,882	0	0
612 - CLUBHOUSE 2	499,743	499,743	0	0
613 - PERFORMING ARTS CENTER	544,101	544,101	0	0
614 - CLUBHOUSE 4	452,132	452,132	0	0
615 - CLUBHOUSE 5	435,796	435,796	0	0
616 - CLUBHOUSE 6	243,614	243,614	0	0
617 - CLUBHOUSE 7	286,156	286,156	0	0
620 - EQUESTRIAN	432,641	432,641	0	0
670 - GOLF OPERATIONS - 27 HOLE	491,601	491,601	0	0
672 - VILLAGE GREENS CAFÉ	(15,497)	(15,497)	0	0
680 - GOLF OPERATIONS - 9 HOLE	116,281	116,281	0	0
690 - AQUATICS	928,244	928,244	0	0
691 - FITNESS	542,584	542,584	0	0
DEPARTMENT OF HUMAN RESOURCE SERVICES	\$16,986,905	\$3,268,027	\$4,698,685	\$9,020,194
700 - HUMAN RESOURCE SERVICES	434,669	268,019	83,325	83,325
350 - INSURANCE	16,552,236	3,000,008	4,615,360	8,936,869
DEPARTMENT OF MAINTENANCE & CONSTRUCTION	\$35,393,800	\$2,128,623	\$19,059,564	\$14,205,613
900 - MAINTENANCE OPERATIONS	1,394,312	321,580	524,028	548,704
904 - MAINTENANCE SERVICES	4,626,204	97,199	2,721,988	1,807,017
909 - DAMAGE RESTORATION	3,975,436	59,732	1,945,917	1,969,787
910 - BUILDING MAINTENANCE	3,157,755	226,872	1,569,577	1,361,306
911 - APPLIANCE	1,229,783	11,636	1,050,058	168,090
912 - CARPENTRY	4,204,578	212,837	1,856,994	2,134,746
913 - ELECTRICAL	1,073,670	104,211	804,814	164,645
914 - PLUMBING	3,932,858	82,937	2,864,845	985,076
917 - INTERIOR COMPONENTS	1,471,755	136,157	1,279,473	56,125
920 - CONSTRUCTION/PROJECT MANAGEMENT	6,041,443	488,171	2,390,871	3,162,401
925 - MANOR ALTERATIONS AND PERMITS	549,788	3,500	324,256	222,032
926 - FACILITIES MANAGEMENT	136,486	118,962	0	17,523
932 - PAINT	3,599,732	264,829	1,726,742	1,608,161
NON WORK CENTER	\$16,470,054	(\$6,325,600)	\$16,911,648	\$5,884,006
TOTAL	\$116,805,683	\$26,427,653	\$50,079,124	\$40,298,906