



**SPECIAL MEETING OF ALL BOARDS ALL DIRECTORS**

**Monday, July 9, 2018 – 1:30 p.m.  
Laguna Woods Village Community Center Board Room  
24351 El Toro Road**

**AGENDA**

1. Call to Order
2. Acknowledgment of Media
3. Approval of the Agenda
4. Chair Remarks
5. Member Comments (Items Not on the Agenda)

**Items for Discussion and Consideration:**

6. Review Preliminary 2019 Business Plan with CEO

**Concluding Business:**

7. Board Member Comments
8. Adjournment





## Laguna Woods Village®

### STAFF REPORT

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**DATE:** July 9, 2018  
**FOR:** All Boards All Directors  
**SUBJECT:** CEO Proposed 2019 Business Plan – Version 1

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#### **RECOMMENDATION**

Receive and file. Corporate-specific budgets, including reserve contributions, will be presented and reviewed at meetings scheduled in the upcoming week as noted on the budget calendar (Attachment 1).

#### **BACKGROUND**

On July 9, 2018 the Chief Executive Officer (CEO) will be presenting a proposed budget for the 2019 plan year; a consolidated budget of \$97,901,688 for planned revenues and expenditures in GRF, United Mutual, and Third Mutual (Attachment 2). This version of the budget represents an increase of \$3,122,148 or 3% when compared to current year, of which \$1,189,067 relates to operations and \$1,933,081 is in reserve programs.

As a service organization, VMS staffing is the largest component of the business plan. The budget proposal includes a net increase of 14 positions to address enhancements in service levels and increased scopes of work (Attachment 3), with emphasis on landscape, resident services, and compliance. A functional organization chart is also included with the staffing report for reference (Attachment 4).

#### **DISCUSSION**

For review of the Consolidated Revenues and Expenditures Report (Attachment 5), brief notations of budgetary line items with significant change from prior year are noted below as increases or (decreases), and listed in order of appearance. These items will be discussed in detail at the upcoming budget meetings. A representation of these costs by department, corporation is also included for reference (Attachment 6).

#### **Revenues**

- **Non-Assessment Revenue is favorable by \$742,080** due to a higher budget for transfer fees, using a four-year average of resales from 2014-2017. Further, more revenue is projected in Broadband Services for Internet and equipment rental to account for increased subscribership. To a lesser extent, this area is favorable due to more laundry revenue anticipated in Third, based on a plan to install coin-operated dryers. Increased revenues were partially offset by fewer chargeable services, reflecting recent trends.

## Expenses

- **Employee Compensation increased by \$1,367,936 or 3.8%** due to increased staffing and the inclusion of planned wage adjustments. Staffing levels increased by just over 14 FTEs (Full Time Equivalents), primarily in Landscape Services to meet approved service levels, Department of Resident Services to reflect current staffing requirements for extended call center hours and training, Department of Security Services to provide increased compliance and enforcement., and in Office of the CEO for enhanced communications and records management programs.
- **Expenses Related to Compensation increased by \$315,961 or 2.2%** primarily due to taxes and benefits on additional staffing and wage adjustments; partially offset by a lower budget for workers compensation insurance.
- **Materials decreased by (\$59,296)** due to a lower unit price on water heaters. A new manufacturer resulted in a comparable product at better rates.
- **Cost of Goods Sold increased by \$25,385** due to more projected sales at the Pro Shop.
- **Community Events increased by \$37,503** due to additional expenses for community-sponsored holiday events, village games, docent tours and new resident orientations.
- **Sewer increased by \$81,538** due to increases in the per-meter charges put into effect on July 1, 2018 by El Toro Water District (ETWD) to fund ongoing operations and maintenance program.
- **Water increased by \$260,954** based on historical consumption at projected rates. Further, fixed water meter charges increased 10% per ETWD.
- **Trash increased by \$40,639** due to contractual rate increases and the addition of a trash budget for carpentry services that was previously unbudgeted.
- **Telephone increased by \$66,001** primarily due to expanded services using tablets and data plans for mobile operations.
- **Professional Fees decreased by (\$46,893)** primarily due to less use of consulting services for accounting, payroll and legacy software systems.
- **Equipment Rental increased by \$29,812** due to more manlift rentals than previous years, based on two-year average. Manlifts are required to meet the exterior paint cycle service levels.
- **Outside Services increased by \$884,607** due to line items moved from Cable Programming Fees, such as transmission costs and menu guides, to better categorize these as Outside Services. Further, outsourcing of Third Mutual slope renovation is reflected here.
- **Repairs and Maintenance increased by \$145,919** due to higher service levels required for janitorial service and contingency for repair of GRF buildings, to reflect recent experience.
- **Other Operating Expense increased by \$346,283** due to outsourcing of bee removal previously performed in-house by Landscape Services, a contingency for higher uniform and shoe requirements that are currently under management review, increased employee recruitment stemming from turnover, and higher safety costs to provide required asbestos training.

- **Income Taxes decreased by (\$125,000)** due to lower projected tax liability based on recent filings.
- **Property and Sales Tax increased by \$235,668** for cooperatives based on projected increase in property values.
- **Insurance increased by \$115,094** due to the inclusion of a new earthquake insurance policy in United Mutual.
- **Cable (Television) Programming increased by \$72,200** to include a contingency for higher programming costs and related franchise and copyright fees. Increase was partially offset by a reclassification of certain line items, such as transmission costs and menu guides, moved to Outside Services.

### **FINANCIAL ANALYSIS**

The financial impact of this budget proposal will be discussed with GRF, United, and Third at their upcoming budget meetings on July 11, 12, and 13 respectively.

**Prepared By:** Jose Campos, Financial Services Manager  
Betty Parker, Chief Financial Officer

**Reviewed By:** Siobhan Foster, Chief Operating Officer  
Brad Hudson, Chief Executive Officer

### **ATTACHMENT(S)**

ATT1 – Budget Calendar  
ATT2 – Presentation Slides  
ATT3 – 2019 Staffing  
ATT4 – VMS Organization Chart (current)  
ATT5 – 2019 Consolidated Revenues and Expenditures  
ATT6 – 2019 Department Allocations



## Budget Calendar for Development of the 2019 Business Plan

DESCRIPTION	All Boards	GRF	United	Third
Landscape Review			Wed May 23 10:00 A.M. Board Room	Wed May 23 1:30 P.M. Board Room
Maintenance Review			Tue May 22 9:30 A.M. Board Room	Thur May 24 9:30 A.M. Board Room
Capital Review		Mon Jun 11 1:30 P.M. Board Room		
Board Review	Mon Jul 9* 1:30 P.M. Board Room	Wed Jul 11 9:30 A.M. Board Room	Thu Jul 12 9:30 A.M. Board Room	Fri Jul 13 9:30 A.M. Board Room
Board Review (TV6)		Wed Aug 8 1:30 P.M. Board Room	Thu Aug 9 1:30 P.M. Board Room	Fri Aug 10 9:30 A.M. Board Room
Board Resolutions		Tue Sept 4 9:30 A.M. Board Room	Tue Sept 11 9:30 A.M. Board Room	Tue Sept 18 9:30 A.M. Board Room

\*The July 9 All Boards meeting will be followed by a Business Planning Committee meeting.



# PRELIMINARY 2019 BUSINESS PLAN

Version 1  
July 9, 2018

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## Budget Calendar for Development of the 2019 Business Plan

DESCRIPTION	All Boards	GRF	United	Third
Board Review	Mon Jul 9* 1:30 P.M. Board Room	Wed Jul 11 9:30 A.M. Board Room	Thu Jul 12 9:30 A.M. Board Room	Fri Jul 13 9:30 A.M. Board Room
Board Review (TV6)		Wed Aug 8 1:30 P.M. Board Room	Thu Aug 9 1:30 P.M. Board Room	Fri Aug 10 9:30 A.M. Board Room
Board Resolutions		Tue Sept 4 9:30 A.M. Board Room	Tue Sept 11 9:30 A.M. Board Room	Tue Sept 18 9:30 A.M. Board Room

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## Budget Highlights

- Plan assumes more non-assessment revenue to offset costs
- Staffing increase of 14 positions for service improvements
- Assessment increases well below CPI
- Moved major repair of Mutual components to reserve
- GRF adopted five – year CIP
- GRF CIP \$3.8M under projected 2019 Reserve Plan

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## Four Pillars of Excellence

- Customer Service
- Efficiency
- Transparency
- Accountability

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## Budget Principles

- Prioritize Direct Customer Service
- Implement Efficiency Initiatives
- Invest in Technology
- Significant Manor and Community Investments

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## Organizational Restructuring 2016

- Formed Resident Services Department
- Formed General Services Department
- Re-established Information Technology Department
- Formed Separate Recreation & Landscape Departments

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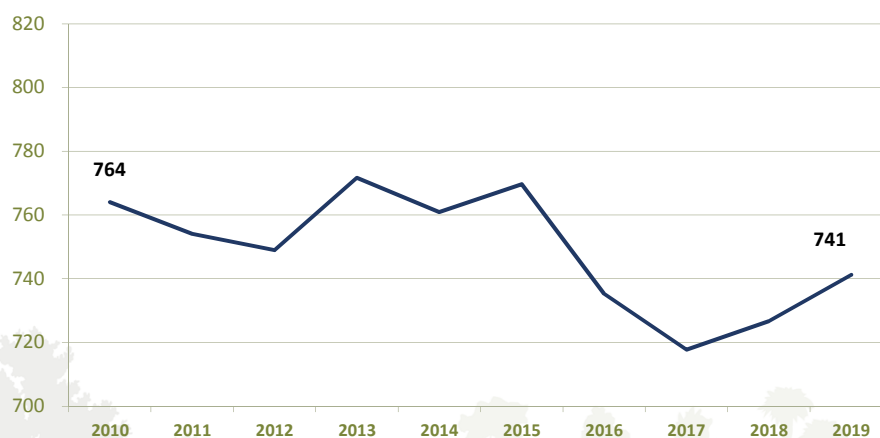
## Organizational Restructuring 2017-2018



- Transferred Manor Alterations to Maint & Construction
- Consolidated carport, parking, and Garden Villa cleanup under General Services
- Transferred Broadband Services to IT
- Combined Security, Compliance, and Social Services
- Moved Golf Maint & Garden Centers to Recreation
- Transferred Landscape to General Services
- Initiated Handyman Program

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10-Year Staffing Budget  
Full Time Equivalents



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## Staffing Summary Full-time Equivalents



<b>Division</b>	<b>2017</b>	<b>2018</b>	<b>Increase/ (Decrease)</b>
Office of the CEO	7.00	9.00	2.00
Resident Services	32.00	36.00	4.00
General Services	105.57	104.07	(1.50)
Landscape Services	133.87	142.27	8.40
Broadband Services	21.47	23.00	1.53
Information Services	11.00	10.50	(0.50)

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## Staffing Summary Full-time Equivalents



<b>Division</b>	<b>2018</b>	<b>2019</b>	<b>Increase (Decrease)</b>
Financial Services	18.50	19.00	0.50
Security Services	155.61	118.19	2.58
Recreation Services	86.73	85.11	(1.62)
Human Resources	9.40	8.40	(1.00)
Maint/Construction	185.50	185.50	0.00
<b>Total FTEs</b>	<b>726.65</b>	<b>741.04</b>	<b>14.39</b>

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## 2019 Business Plan Version 1



BASIC MONTHLY ASSESSMENT	UNITED	THIRD
MUTUAL	\$377.92	\$436.39
GRF	\$201.01	\$201.01
Total	\$578.93	\$637.40

All proposed budgets coming in 1-2% over currently year including higher reserve contributions in the Mutuals.

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## Consolidated Fund Balances



YEAR	Balances
2009	\$55,333,635
2010	\$63,832,582
2011	\$70,115,814
2012	\$66,621,970
2013	\$63,484,276
2014	\$70,402,437
2015	\$59,606,640
2016	\$68,592,550
2017	\$66,782,827
2018	\$72,488,824

30% Improvement in Fund Balances

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>TOTAL REVENUE</b>	\$9,836	\$12,285	\$12,961	\$15,728	\$16,470	\$742
<b>TOTAL EXPENSE</b>	\$98,129	\$104,006	\$108,197	\$110,498	\$114,372	(\$3,874)
<b>NET EXPENSE/ (REVENUE)</b>	\$88,293	\$91,772	\$95,236	\$94,770	\$97,902	(\$3,132)

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>TRUST FACILITIES FEES</b>	\$2,279	\$2,230	\$2,535	\$4,141	\$4,453	\$311

- Assumes transfer fee of \$5,000 in 2019 and 891 eligible sales.

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>GOLF AND RECREATION REVENUE</b>	<b>\$4,001</b>	<b>\$2,406</b>	<b>\$2,445</b>	<b>\$3,292</b>	<b>\$3,342</b>	<b>\$50</b>

- Major Components:
  - Golf Green and Operations Fees
  - Merchandise Sales
  - Clubhouse Rental and Event Fees
  - Garden Plots

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>RESIDENT SERVICES REVENUE</b>	<b>\$1,108</b>	<b>\$923</b>	<b>\$523</b>	<b>\$1,249</b>	<b>\$954</b>	<b>(\$295)</b>

- Major Components:
  - Permit Fees
  - Inspection Fees
  - Resident Maintenance Fees (chargeable services)

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>BROADBAND SERVICES REVENUE</b>	<b>\$4,094</b>	<b>\$4,349</b>	<b>\$4,382</b>	<b>\$4,387</b>	<b>\$4,790</b>	<b>\$403</b>

- Projected higher revenues based on High Speed Internet and Equipment Rental.
- Major Components:
  - Equipment Rentals (i.e. set top boxes)
  - High Speed Internet
  - Advertising
  - Premium Channels
  - Chargeable Services

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>LAUNDRY REVENUE</b>	<b>\$253</b>	<b>\$238</b>	<b>\$301</b>	<b>\$348</b>	<b>\$500</b>	<b>\$152</b>

- Projected higher revenues based on plan to implement coin operation dryers in Third Mutual and higher revenue trend in United Mutual with \$1.00 per load for washers.

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>MISC. REVENUE</b>	<b>\$381</b>	<b>\$2,138</b>	<b>\$1,696</b>	<b>\$2,311</b>	<b>\$2,431</b>	<b>\$120</b>

- Favorable due to auto decal fees; the decals were initially offered free of charge.
- Major Components:
  - Equestrian Fees
  - Fitness, Aquatics, and Recreation Fees
  - Lease and Resale Processing
  - Auto Decal Fees
  - Collection Administration Fees
  - Additional Occupant Fees

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>Employee Compensation</b>	<b>\$34,312</b>	<b>\$34,053</b>	<b>\$34,617</b>	<b>\$35,891</b>	<b>\$37,259</b>	<b>(\$1,368)</b>

Increase due to higher:

- Staffing levels increased by 14.39 full time equivalents
- Planned wage adjustments

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## Employee Compensation - Detail

*\$ in thousands*



Laguna Woods Village®

	2018 Plan	2019 Plan	VAR \$ B/(W)
Salaries & Wages - Regular	\$17,315	\$18,225	(\$910)
Union Wages - Regular	\$15,687	\$16,270	(\$583)
Wages - Overtime	\$257	\$118	\$139
Union Wages - Overtime	\$164	\$160	\$4
Holiday & Vacation	\$1,237	\$1,292	(\$55)
Sick	\$1,009	\$1,054	(\$45)
Sick - Part Time	\$66	\$2	\$64
Missed Meal Penalty	\$17	\$11	\$6
Temporary Help	\$129	\$112	\$17
Compensation Accrual	\$10	\$15	(\$5)
<b>EMPLOYEE COMPENSATION</b>	<b>\$35,891</b>	<b>\$37,259</b>	<b>(\$1,368)</b>

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## Consolidated Revenues and Expenditures

*\$ in thousands*



Laguna Woods Village®

	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>Expenses Related to Compensation</b>	<b>\$12,635</b>	<b>\$11,649</b>	<b>\$11,915</b>	<b>\$13,950</b>	<b>\$14,266</b>	<b>(\$316)</b>

Increase due to higher:

- Staffing levels
- Taxes and benefits on wage adjustments
- Partially offset by lower Worker's Compensation Insurance costs

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## Exp. Related to Employee Comp - Detail

*\$ in thousands*



	2018 Plan	2019 Plan	VAR \$ B/(W)
FICA	\$2,670	\$2,793	(\$123)
FUI	\$48	\$60	(\$12)
SUI	\$236	\$256	(\$20)
Union Medical	\$5,195	\$5,271	(\$76)
Workers' Compensation Ins	\$2,564	\$2,529	\$35
Non Union Medical and Life Ins	\$1,751	\$1,825	(\$74)
Union Retirement	\$849	\$861	(\$12)
Non Union Retirement Plan	\$635	\$667	(\$32)
Compensation Related Accrual	\$2	\$4	(\$2)
EMPLOYEE COMPENSATION	\$13,950	\$14,266	(\$316)

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
Materials and Supplies	\$4,424	\$5,541	\$5,559	\$6,557	\$6,497	\$59

Decrease primarily due to:

- Decreased price of United water heaters; a new manufacturer is being used resulting in a comparable product at better prices

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>Cost of Merchandise Sold</b>	<b>\$140</b>	<b>\$195</b>	<b>\$203</b>	<b>\$168</b>	<b>\$193</b>	<b>(\$25)</b>

Increase primarily due to:

- More projected sales at the Pro Shop

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>Community Events</b>	<b>\$276</b>	<b>\$336</b>	<b>\$425</b>	<b>\$385</b>	<b>\$423</b>	<b>(\$38)</b>

Increase primarily due to:

- Community sponsored holiday events, village games, docent tours, and new resident orientations

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
Electricity	\$2,090	\$1,832	\$1,663	\$1,385	\$1,378	\$7
Sewer	\$3,170	\$3,428	\$3,460	\$3,497	\$3,578	(\$82)
Water	\$4,758	\$4,797	\$5,307	\$4,967	\$5,229	(\$261)
Trash	\$987	\$997	\$1,042	\$1,118	\$1,158	(\$41)
Natural Gas	\$160	\$179	\$219	\$169	\$189	(\$20)
Telephone	\$154	\$289	\$295	\$180	\$246	(66)

- Sewer increased due to increases in the per-meter charges put into effect on July 1, 2018 by El Toro Water District (ETWD) to fund ongoing operations and maintenance program.
- Water increased by based on historical consumption at projected rates. Further, fixed water meter charges increased 10% per ETWD.

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
Fuel & Oil	\$517	\$443	\$437	\$425	\$440	(\$15)

Increase due to:

- Upward trend in diesel and gas prices

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>Legal Fees</b>	<b>\$754</b>	<b>\$1,135</b>	<b>\$864</b>	<b>\$740</b>	<b>\$753</b>	<b>(\$13)</b>

Increase due to:

- Use of mediation and legal counsel anticipated for upcoming union contract negotiation

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>Professional Fees</b>	<b>\$1,518</b>	<b>\$1,148</b>	<b>\$786</b>	<b>\$1,106</b>	<b>\$1,059</b>	<b>\$47</b>

Decrease due to:

- Less use of consulting service for accounting, payroll, and legacy software system

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>EQUIPMENT RENTAL</b>	\$241	\$261	\$330	\$294	\$324	(\$30)

- Increase primarily due to more manlift rentals than previous years, based on 2 year average. Manlifts are required to meet the exterior paint cycle service levels

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>OUTSIDE SERVICES</b>	\$12,154	\$17,799	\$15,085	\$19,034	\$19,928	(\$895)

Increase primarily due to:

- line items moved from Cable Programming Fees, such as transmission costs and menu guides, to better categorize these as Outside Services.
- Outsourcing of Third Mutual slope renovation, reflected in this line item

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>REPAIRS &amp; MAINTENANCE</b>	<b>\$864</b>	<b>\$1,027</b>	<b>\$1,004</b>	<b>\$1,177</b>	<b>\$1,323</b>	<b>(\$146)</b>

Increase due to higher service levels required for janitorial service and contingency for repair of GRF buildings, to reflect recent experience

- Major Categories:
  - Equipment Repair and Maintenance
  - Building Repair and Maintenance
  - Elevator/Lift Maintenance

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>OTHER OPERATING</b>	<b>\$962</b>	<b>\$783</b>	<b>\$1,007</b>	<b>\$915</b>	<b>\$1,261</b>	<b>(\$346)</b>

- Increase due to outsourcing of bee removal previously performed in-house by Landscape Services, a contingency for higher uniform and shoe requirements that are currently under management review, increased employee recruitment stemming from turnover, and higher safety costs to provide required asbestos training.

- Major Categories:
  - Pest Control
  - Uniforms
  - Training & Education
  - Recruiting Fees and Physical Exams
  - Safety
  - Postage

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
(GAIN)/LOSS	(\$104)	(\$15)	(\$66)	(\$75)	(\$75)	\$0

- No change in contingency for sale of obsolete equipment

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
Income Taxes	\$405	\$39	(\$3)	\$150	\$25	\$125

Decrease due to:

- Lower projected tax liability based on recent filings

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>Property and Sales Tax</b>	<b>\$8,785</b>	<b>\$9,501</b>	<b>\$10,178</b>	<b>\$9,667</b>	<b>\$9,903</b>	<b>(\$236)</b>

Primarily relates to property taxes assessed in United Mutual  
Increase due to:

- Projected increase in property values

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
<b>Insurance</b>	<b>\$3,498</b>	<b>\$3,429</b>	<b>\$3,539</b>	<b>\$3,815</b>	<b>\$3,930</b>	<b>(\$115)</b>

Increase due to:

- Purchase of earthquake coverage in United

Major Categories:

- Property Insurance
- Hazard & Liability Insurance
- Directors & Officers Insurance

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
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### Cable

### Programming/ Copyright/ Franchise

\$4,555	\$4,454	\$4,775	\$4,850	\$4,923	(\$72)
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Increase due to:

- Contingency for higher programming costs and related franchise and copyright fees.
- The increase was partially offset by moving Broadband expenses such as transmission costs and menu guides to Outside Services

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## Consolidated Revenues and Expenditures

*\$ in thousands*



	2015 Actual	2016 Actual	2017 Actual	2018 Plan	2019 Plan	VAR \$ B/(W)
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### Uncollectible Accounts

\$159	\$106	\$166	\$134	\$163	(\$30)
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Increase due to:

- Anticipated bad debt expense

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

	2016 Plan	2017 Plan	2018 Plan	2019 Ver. 1	Increase (Decrease)
<b>ALL DEPARTMENTS</b>	<b>735.34</b>	<b>717.72</b>	<b>726.65</b>	<b>741.04</b>	<b>14.39</b>
<b>Office of the CEO</b>	<b>5.00</b>	<b>6.50</b>	<b>7.00</b>	<b>9.00</b>	<b>2.00</b>
<b>Department of Resident Services</b>	<b>21.83</b>	<b>23.59</b>	<b>32.00</b>	<b>36.00</b>	<b>4.00</b>
200 Admin	0.24	-	5.00	5.00	-
240 Community Services	9.58	8.58	9.00	11.00	2.00
950 Property Services	12.01	15.01	18.00	20.00	2.00
<b>Department of General Services</b>	<b>116.48</b>	<b>105.03</b>	<b>105.57</b>	<b>104.07</b>	<b>(1.50)</b>
902 General Services Admin	6.00	5.00	6.00	4.50	(1.50)
241 Mail and Copy Service	3.02	3.02	3.00	3.00	-
311 Warehouse	3.02	3.02	3.00	3.00	-
370 Purchasing	5.01	5.01	5.00	5.00	-
935 Janitorial	36.42	36.26	18.00	19.00	1.00
936 Streets & Sidewalks	16.08	15.72	16.00	16.00	-
945 GRF Janitorial		-	20.00	20.00	-
960 Vehicle Maintenance	18.29	14.29	13.00	13.00	-
970 Transportation	28.64	22.71	21.57	20.57	(1.00)
<b>Department of Landscape Services</b>	<b>135.11</b>	<b>132.76</b>	<b>133.87</b>	<b>142.27</b>	<b>8.40</b>
500 Landscape Admin	3.50	4.00	9.00	8.50	(0.50)
511 Nursery	3.88	3.88	4.00	4.00	-
512 Composting	1.03	1.03	1.00	1.00	-
520 GRF Grounds	-	-	-	6.90	6.90
530 Grounds Maintenance	84.61	84.98	79.65	79.65	-
540 Irrigation	17.55	17.55	16.50	16.50	-
550 Small Equipment Repair	4.00	3.00	4.00	4.00	-
560 Pest Control	4.84	4.84	5.00	5.00	-
570 Tree Trimming	15.70	13.48	14.72	16.72	2.00
<b>Department of Broadband Services</b>	<b>22.27</b>	<b>23.51</b>	<b>21.47</b>	<b>23.00</b>	<b>1.53</b>
010 Broadband Admin	1.76	2.00	1.00	1.50	0.50
020 TV Operations	11.50	12.50	10.47	11.50	1.03
030 TV Studio	6.01	6.01	7.00	7.00	-
040 Media Services	2.00	2.00	2.00	2.00	-
050 High Speed Internet	1.00	1.00	1.00	1.00	-
<b>Department of Information Services</b>	<b>11.00</b>	<b>10.04</b>	<b>11.00</b>	<b>10.50</b>	<b>(0.50)</b>
<b>Department of Financial Services</b>	<b>20.66</b>	<b>18.58</b>	<b>18.50</b>	<b>19.00</b>	<b>0.50</b>

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

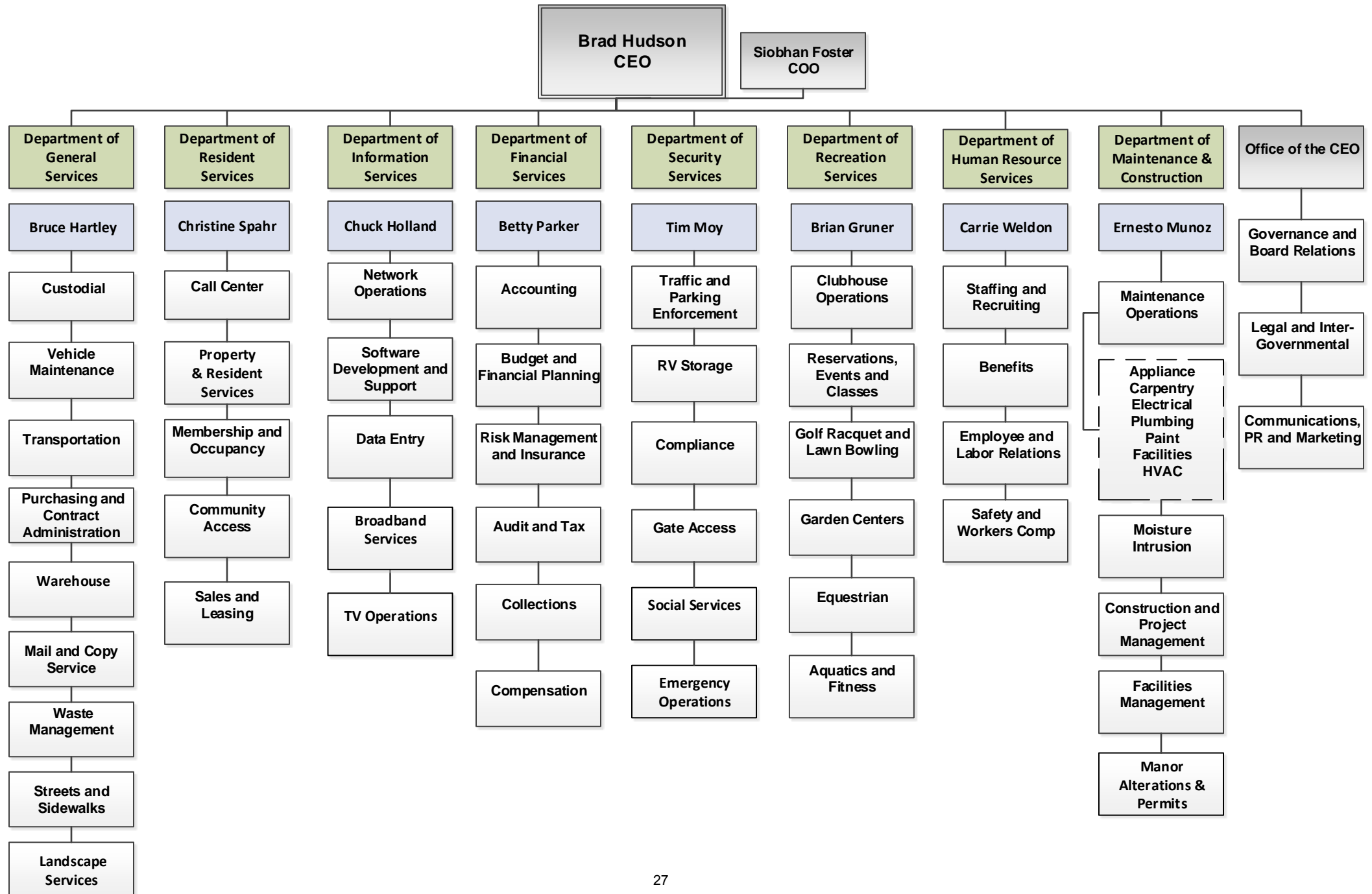
	2016 Plan	2017 Plan	2018 Plan	2019 Ver. 1	Increase (Decrease)
<b>Department of Security Services</b>	<b>125.33</b>	<b>119.10</b>	<b>115.61</b>	<b>118.19</b>	<b>2.58</b>
400 Security Services	119.83	114.60	111.14	113.69	2.55
220 Social Services	5.50	4.50	4.47	4.50	0.03
<b>Department of Recreation Services</b>	<b>97.18</b>	<b>95.40</b>	<b>86.73</b>	<b>85.11</b>	<b>(1.62)</b>
600 Recreation Admin	4.11	3.61	4.25	5.25	1.00
602 Bar Services	0.60	0.60	0.60	0.60	-
610 Community Center Rec Rooms	0.75	0.75	0.75	0.75	-
611 Clubhouse 1	4.69	4.74	4.75	4.75	-
612 Clubhouse 2	1.43	4.50	4.29	4.29	-
613 Performing Arts Center	7.87	7.72	7.65	8.65	1.00
614 Clubhouse 4	3.32	3.32	3.96	3.96	-
615 Clubhouse 5	4.29	4.29	4.25	4.25	-
616 Clubhouse 6	1.85	1.85	1.95	1.95	-
617 Clubhouse 7	2.61	2.21	2.70	2.70	-
620 Equestrian	4.58	4.58	4.50	4.50	-
521 Garden Centers	1.00	0.50	1.00	1.00	-
670 Golf Operations 27 Hole	15.98	14.13	12.96	12.96	-
680 Golf Operations 9 Hole	1.96	1.96	1.96	1.96	-
690 Aquatics	9.72	9.72	-	-	-
691 Fitness	9.37	8.87	8.90	7.90	(1.00)
580 Golf Maintenance 27 Hole	21.03	20.03	20.26	17.64	(2.62)
581 Golf Maintenance 9 Hole	2.02	2.02	2.00	2.00	-
<b>Department of Human Resource Services</b>	<b>8.40</b>	<b>9.40</b>	<b>9.40</b>	<b>8.40</b>	<b>(1.00)</b>
<b>Department of Maintenance &amp; Construction</b>	<b>172.08</b>	<b>173.81</b>	<b>185.50</b>	<b>185.50</b>	<b>-</b>
900 Maintenance Operations	7.00	5.00	7.00	7.00	-
904 Maintenance Services	3.00	3.00	4.00	4.00	-
909 Moisture Intrusion	-	-	6.00	7.00	1.00
910 Building Maintenance	12.03	13.03	9.00	9.00	-
911 Appliance	6.45	6.45	5.00	5.00	-
912 Carpentry	40.15	41.15	43.00	42.00	(1.00)
913 Electrical	7.14	8.14	10.00	10.00	-
914 Plumbing	21.82	23.82	24.00	24.00	-
917 Interior Components	8.99	8.72	9.00	9.00	-
918 Handyman Services	-	-	-	2.00	2.00
920 Construction/Project Management	8.00	8.00	8.00	8.00	-
925 Manor Alterations and Permits	8.03	7.03	9.00	9.00	-
926 Facilities Management	6.09	6.09	6.00	6.00	-
932 Paint	2643.38	43.38	45.50	43.50	(2.00)

# Organization Chart by Department

July 2, 2018



Village Management Services, Inc.



## ATTACHMENT 5

2019 BUSINESS PLAN  
Revenue and Expenditure Report  
SUMMARY OF ALL UNITS

	2018 Budget	2019 Budget	VAR\$ B/(W)	VAR %
<b>Non-Assessment Revenues:</b>				
<b>Trust Facilities Fees</b>				
41006500 - Trust Facilities Fees	\$4,141,356	\$4,452,750	\$311,394	8%
<b>Total Trust Facilities Fees</b>	<b>4,141,356</b>	<b>4,452,750</b>	<b>311,394</b>	<b>8%</b>
<b>Golf Green Fees</b>				
42001000 - Golf Green Fees - Residents	1,111,854	1,364,600	252,746	23%
42001500 - Golf Green Fees - Guests	483,007	253,112	(229,895)	(48%)
<b>Total Golf Green Fees</b>	<b>1,594,861</b>	<b>1,617,712</b>	<b>22,851</b>	<b>1%</b>
<b>Golf Operations</b>				
42002000 - Golf Driving Range Fees	103,300	107,000	3,700	4%
42003000 - Golf Cart Use Fees	169,971	169,165	(806)	0%
42004000 - Golf Lesson Fees	30,000	25,000	(5,000)	(17%)
42005000 - Golf Club Storage Fees		2,400	2,400	0%
42005500 - Golf Club Rental Fees		65	65	0%
<b>Total Golf Operations</b>	<b>303,271</b>	<b>303,630</b>	<b>359</b>	<b>0%</b>
<b>Merchandise Sales</b>				
41501000 - Merchandise Sales - Pro Shop	143,000	175,000	32,000	22%
41501500 - Merchandise Sales - Warehouse	30,000	30,000		0%
41502500 - Merchandise Sales - Fitness	715	1,526	811	113%
41503500 - Merchandise Sales - Broadband	21,396	25,000	3,604	17%
41504500 - Merchandise Sales - Nursery	5,000		(5,000)	(100%)
41505000 - Bar Sales	83,000	85,000	2,000	2%
<b>Total Merchandise Sales</b>	<b>283,111</b>	<b>316,526</b>	<b>33,415</b>	<b>12%</b>
<b>Clubhouse Rentals and Event Fees</b>				
42501000 - Clubhouse Room Rentals - Residents	535,333	538,240	2,907	1%
42501500 - Clubhouse Room Rentals - Exception Rate	86,898	88,075	1,177	1%
42502000 - Clubhouse Event Fees - Residents	386,840	371,362	(15,478)	(4%)
42503000 - Village Greens Room Rentals - Residents		6,719	6,719	0%
42503500 - Village Greens Room Rentals - Non Residents		2,940	2,940	0%
<b>Total Clubhouse Rentals and Event Fees</b>	<b>1,009,071</b>	<b>1,007,336</b>	<b>(1,735)</b>	<b>0%</b>
<b>Rentals</b>				
43001000 - Garden Plot Rental	48,000	52,000	4,000	8%
45506500 - Rental Fee	4,320		(4,320)	(100%)
48001500 - Lease Revenue	49,320	45,000	(4,320)	(9%)
<b>Total Rentals</b>	<b>101,640</b>	<b>97,000</b>	<b>(4,640)</b>	<b>(5%)</b>
<b>Fees and Charges for Services to Residents</b>				
46501000 - Permit Fee	135,206	147,815	12,609	9%
46501500 - Inspection Fee	136,000	105,814	(30,186)	(22%)
46502000 - Resident Maintenance Fee	977,821	700,558	(277,262)	(28%)
<b>Total Fees and Charges for Services to Residents</b>	<b>1,249,027</b>	<b>954,187</b>	<b>(294,839)</b>	<b>(24%)</b>
<b>Broadband Services</b>				
45001000 - Ad Insertion	650,000	650,000		0%
45001500 - Premium Channel	550,000	500,000	(50,000)	(9%)
45002000 - Cable Service Call	90,000	150,000	60,000	67%
45002500 - Cable Commission	43,000	50,000	7,000	16%
45003000 - High Speed Internet	1,351,327	1,600,000	248,673	18%
45003500 - Equipment Rental	1,564,000	1,721,000	157,000	10%
45004000 - Video Production	65,000	55,000	(10,000)	(15%)
45004500 - Video Re-Production	3,250	2,500	(750)	(23%)
45005000 - Message Board	20,000	19,000	(1,000)	(5%)

2019 BUSINESS PLAN  
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	<u>2018 Budget</u>	<u>2019 Budget</u>	<u>VAR\$ B/(W)</u>	<u>VAR %</u>
45005500 - Advertising	50,000	42,500	(7,500)	(15%)
<b>Total Broadband Services</b>	<b>4,386,577</b>	<b>4,790,000</b>	<b>403,423</b>	<b>9%</b>
<b>Laundry</b>				
46005000 - Coin Op Laundry Machine	348,000	500,000	152,000	44%
<b>Total Laundry</b>	<b>348,000</b>	<b>500,000</b>	<b>152,000</b>	<b>44%</b>
<b>Miscellaneous</b>				
43501000 - Horse Boarding Fee	90,000	90,000		0%
43501500 - Horse Feed Fee	31,779	35,200	3,421	11%
43502000 - Horse Trailer Parking Fee	800	480	(320)	(40%)
43502500 - Horse Lesson Fee - Resident	28,130	30,500	2,370	8%
44001000 - Fitness Fee - Guests	530	800	270	51%
44001500 - Pool Fee - Guests	10,275	6,000	(4,275)	(42%)
44002000 - Bridge Room Fee - Guests	66,680	66,680		0%
44002500 - Parking Fees - Non Residents	58,110	60,000	1,890	3%
44003000 - Class Fees	124,000	126,990	2,990	2%
44003500 - Locker Rental Fee	4,787	5,034	247	5%
44004500 - Clubhouse Labor Fee	37,512	40,993	3,481	9%
44005000 - Clubhouse Equipment Fee	752		(752)	(100%)
44005500 - Clubhouse Catering Fee	28,097	26,880	(1,217)	(4%)
44006000 - Tickets Sales - Residents	15,100	1,050	(14,050)	(93%)
44006500 - Sponserhip Income	18,400	21,650	3,250	18%
46001000 - RV Storage Fee	100,000	100,000		0%
46002000 - Traffic Violation	62,400	57,000	(5,400)	(9%)
46003500 - Security Standby Fee	1,000	200	(800)	(80%)
46004000 - Estate Sale Fee		4,100	4,100	0%
46004500 - Resident Violations	10,000	20,000	10,000	100%
44501000 - Additional Occupant Fee	347,374	322,000	(25,374)	(7%)
44501500 - Lease Processing Fee - United	117,675	120,000	2,325	2%
44501510 - Lease Processing Fee - Third	204,000	225,000	21,000	10%
44502000 - Variance Processing Fee	12,500	12,500		0%
44502500 - Non-Sale Transfer Fee - Third	13,000	3,000	(10,000)	(77%)
44503000 - Stock Transfer Fee	13,750	13,000	(750)	(5%)
44503500 - Resale Processing Fee	12,000	15,000	3,000	25%
44503510 - Resale Processing Fee - United	205,378	210,000	4,622	2%
44503520 - Resale Processing Fee - Third	193,901	200,000	6,099	3%
44504000 - Resident Id Card Fee	26,824	28,000	1,176	4%
44504500 - Notary Fee	50	50		0%
44505500 - Hoa Certification Fee	6,000	9,000	3,000	50%
44506000 - Photo Copy Fee	75,000	78,000	3,000	4%
44506500 - Auto Decal Fee	5,000	110,000	105,000	2100%
44507000 - Golf Cart Electric Fee	125,625	128,000	2,375	2%
44507200 - Electric Vehicle Plug-In Fee	24,000	12,000	(12,000)	(50%)
44507500 - Cartport Space Rental Fee	5,640	10,800	5,160	91%
47001500 - Late Fee Revenue	88,628	133,000	44,372	50%
47002010 - Collection Administrative Fee - United	55,000	72,000	17,000	31%
47002020 - Collection Administrative Fee - Third	9,000		(9,000)	(100%)
47002500 - Collection Interest Revenue	22,000	12,000	(10,000)	(45%)
47501000 - Recycling	4,634	9,000	4,366	94%
48001000 - Legal Fee	50,233	10,000	(40,233)	(80%)
46005500 - Disaster Task Force	4,000	4,000		0%
49009000 - Miscellaneous Revenue	1,741	1,250	(491)	(28%)
<b>Total Miscellaneous</b>	<b>2,311,305</b>	<b>2,431,157</b>	<b>119,852</b>	<b>5%</b>
<b>Total Non-Assessment Revenue</b>	<b>15,728,219</b>	<b>16,470,298</b>	<b>742,080</b>	<b>5%</b>

**Expenses:**

2019 BUSINESS PLAN  
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	2018 Budget	2019 Budget	VAR\$ B/(W)	VAR %
51011000 - Salaries & Wages - Regular	17,314,195	18,224,456	(910,261)	(5%)
51021000 - Union Wages - Regular	15,687,401	16,270,386	(582,985)	(4%)
51041000 - Wages - Overtime	257,049	118,265	138,784	54%
51051000 - Union Wages - Overtime	164,185	160,412	3,773	2%
51061000 - Holiday & Vacation	1,237,165	1,291,597	(54,432)	(4%)
51071000 - Sick	1,009,267	1,053,671	(44,405)	(4%)
51081000 - Sick - Part Time	66,247	2,439	63,808	96%
51091000 - Missed Meal Penalty	16,977	11,415	5,562	33%
51101000 - Temporary Help	128,781	112,000	16,781	13%
51981000 - Compensation Accrual	10,197	14,758	(4,561)	(45%)
<b>Total Employee Compensation</b>	<b>35,891,464</b>	<b>37,259,399</b>	<b>(1,367,936)</b>	<b>(4%)</b>
52411000 - F.I.C.A.	2,670,403	2,791,613	(121,210)	(5%)
52421000 - F.U.I.	47,589	60,126	(12,537)	(26%)
52431000 - S.U.I.	236,407	255,613	(19,206)	(8%)
52441000 - Union Medical	5,194,858	5,271,468	(76,610)	(1%)
52451000 - Workers' Compensation Insurance	2,564,209	2,529,439	34,770	1%
52461000 - Non Union Medical & Life Insurance	1,750,705	1,825,101	(74,395)	(4%)
52471000 - Union Retirement Plan	848,961	861,481	(12,520)	(1%)
52481000 - Non-Union Retirement Plan	635,121	667,173	(32,052)	(5%)
52981000 - Compensation Related Accrual	1,626	3,826	(2,200)	(135%)
<b>Total Expenses Related to Employee Compensation</b>	<b>13,949,878</b>	<b>14,265,839</b>	<b>(315,961)</b>	<b>(2%)</b>
<b>Materials and Supplies</b>				
53001000 - Materials & Supplies	2,090,893	2,403,051	(312,159)	(15%)
53002500 - Printed Membership Materials	500	500	500	100%
53003000 - Materials Direct	4,012,543	3,604,387	408,156	10%
53003500 - Materials Direct - Grf	423,391	450,766	(27,376)	(6%)
53004000 - Freight	29,359	39,185	(9,826)	(33%)
<b>Total Materials and Supplies</b>	<b>6,556,686</b>	<b>6,497,389</b>	<b>59,296</b>	<b>1%</b>
<b>Cost of Goods Sold</b>				
53101000 - Cost Of Sales - Warehouse	20,636	16,396	4,240	21%
53101500 - Cost Of Sales - Pro Shop	113,375	140,000	(26,625)	(23%)
53102000 - Cost Of Sales - Alcohol	20,000	22,000	(2,000)	(10%)
53103500 - Earthquake Materials	14,000	15,000	(1,000)	(7%)
<b>Total Cost of Goods Sold</b>	<b>168,011</b>	<b>193,396</b>	<b>(25,385)</b>	<b>(15%)</b>
<b>Community Events</b>				
53201000 - Community Events	385,442	422,945	(37,503)	(10%)
<b>Total Community Events</b>	<b>385,442</b>	<b>422,945</b>	<b>(37,503)</b>	<b>(10%)</b>
<b>Utilities and Telephone</b>				
53301000 - Electricity	1,385,088	1,377,558	7,530	1%
53301500 - Sewer	3,496,687	3,578,225	(81,538)	(2%)
53302000 - Water	4,967,961	5,228,915	(260,954)	(5%)
53302500 - Trash	1,117,784	1,158,423	(40,639)	(4%)
53303500 - Gas	168,683	188,680	(19,997)	(12%)
53304000 - Telephone	179,999	246,000	(66,001)	(37%)
<b>Total Utilities and Telephone</b>	<b>11,316,201</b>	<b>11,777,801</b>	<b>(461,600)</b>	<b>(4%)</b>
<b>Fuel and Oil</b>				
53304500 - Fuel & Oil For Vehicles	425,000	440,000	(15,000)	(4%)
<b>Total Fuel and Oil</b>	<b>425,000</b>	<b>440,000</b>	<b>(15,000)</b>	<b>(4%)</b>
<b>Legal Fees</b>				
53401500 - Legal Fees	740,000	752,500	(12,500)	(2%)
<b>Total Legal Fees</b>	<b>740,000</b>	<b>752,500</b>	<b>(12,500)</b>	<b>(2%)</b>

Version 1



2019 BUSINESS PLAN  
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	<u>2018 Budget</u>	<u>2019 Budget</u>	<u>VAR\$ B/(W)</u>	<u>VAR %</u>
<b>Professional Fees</b>				
53402000 - Audit & Tax Preparation Fees	240,000	245,200	(5,200)	(2%)
53402500 - Payroll System Fees	168,150	147,000	21,150	13%
53403500 - Consulting Fees	554,690	437,537	117,153	21%
53403510 - Consulting Fees - United	65,625	103,199	(37,574)	(57%)
53403520 - Consulting Fees - Third	74,300	120,936	(46,636)	(63%)
53404500 - Fees	3,000	5,000	(2,000)	(67%)
<b>Total Professional Fees</b>	<b>1,105,765</b>	<b>1,058,872</b>	<b>46,893</b>	<b>4%</b>
<b>Equipment Rental</b>				
53501000 - Space, Rent/Lease	800	800		0%
53501500 - Equipment Rental/Lease Fees	293,142	322,954	(29,812)	(10%)
<b>Total Equipment Rental</b>	<b>293,942</b>	<b>323,754</b>	<b>(29,812)</b>	<b>(10%)</b>
<b>Outside Services</b>				
53601000 - Bank Fees	95,000	95,000		0%
53601500 - Credit Card Transaction Fees	62,435	121,695	(59,260)	(95%)
53602000 - Merchant Account Fees	10,383	15,748	(5,365)	(52%)
53602500 - Licensing Fees	106,230	5,900	100,330	94%
53603000 - Permit Fees	3,500	7,000	(3,500)	(100%)
53603500 - Inspection Fees	280	280		0%
53704000 - Outside Services	1,104,227	1,704,408	(600,181)	(54%)
54603500 - Outside Services CC	17,651,504	17,968,135	(316,631)	(2%)
<b>Total Outside Services</b>	<b>19,033,559</b>	<b>19,918,166</b>	<b>(884,607)</b>	<b>(5%)</b>
<b>Repairs and Maintenance</b>				
53701000 - Equipment Repair & Maint	543,328	585,175	(41,847)	(8%)
53702000 - Street Repair & Maint	400	1,000	(600)	(150%)
53702500 - Building Repair & Maint	267,170	361,945	(94,775)	(35%)
53703000 - Elevator /Lift Maintenance	361,209	370,270	(9,061)	(3%)
53703500 - Water Softener	4,674	4,310	364	8%
<b>Total Repairs and Maintenance</b>	<b>1,176,781</b>	<b>1,322,700</b>	<b>(145,919)</b>	<b>(12%)</b>
<b>Other Operating Expense</b>				
53604000 - Pest Control Fees	4,728	55,687	(50,959)	(1078%)
53801000 - Mileage & Meal Allowance	35,974	46,635	(10,661)	(30%)
53801500 - Travel & Lodging	21,370	16,913	4,457	21%
53802000 - Uniforms	243,180	387,300	(144,120)	(59%)
53802500 - Dues & Memberships	24,747	19,450	5,297	21%
53803000 - Subscriptions & Books	16,300	13,405	2,895	18%
53803500 - Training & Education	107,150	123,494	(16,344)	(15%)
53804000 - Staff Support	50,000	51,858	(1,858)	(4%)
53901000 - Benefit Administrative Fees	4,000	4,000		0%
53901500 - Volunteer Support	20,090	18,950	1,140	6%
53902000 - Physical Examinations	34,190	41,120	(6,930)	(20%)
53902500 - Recruiting Fees	30,000	115,000	(85,000)	(283%)
53903000 - Safety	53,002	112,000	(58,998)	(111%)
54001000 - Board Relations	15,500	37,000	(21,500)	(139%)
54001010 - Board Relations - United	3,000	5,000	(2,000)	(67%)
54001020 - Board Relations - Third	4,000	10,000	(6,000)	(150%)
54001500 - Public Relations	80,000	28,500	51,500	64%
54002000 - Postage	128,000	133,000	(5,000)	(4%)
54002500 - Filing Fees / Permits	35,771	37,974	(2,203)	(6%)
54502500 - Cable Promotions	3,500	3,500		0%
<b>Total Other Operating Expense</b>	<b>914,503</b>	<b>1,260,786</b>	<b>(346,283)</b>	<b>(38%)</b>

**(Gain)/Loss on Sale or Trade Warehouse**

2019 BUSINESS PLAN  
Revenue and Expenditure Report  
SUMMARY OF ALL UNITS

	<u>2018 Budget</u>	<u>2019 Budget</u>	<u>VAR\$ B/(W)</u>	<u>VAR %</u>
54101000 - (Gain)/Loss - Warehouse Sales	<u>(75,000)</u>	<u>(75,000)</u>		0%
<b>Total (Gain)/Loss on Sale or Trade Warehouse</b>	<b><u>(75,000)</u></b>	<b><u>(75,000)</u></b>		<b>0%</b>
<b>Income Taxes</b>				
54301000 - State & Federal Income Taxes	<u>150,000</u>	<u>25,000</u>	<u>125,000</u>	83%
<b>Total Income Taxes</b>	<b><u>150,000</u></b>	<b><u>25,000</u></b>	<b><u>125,000</u></b>	<b>83%</b>
<b>Property and Sales Tax</b>				
54301500 - State & Local Taxes	<u>92,801</u>	<u>89,850</u>	<u>2,951</u>	3%
54302000 - Property Taxes	<u>9,574,298</u>	<u>9,812,917</u>	<u>(238,619)</u>	(2%)
<b>Total Property and Sales Tax</b>	<b><u>9,667,099</u></b>	<b><u>9,902,767</u></b>	<b><u>(235,668)</u></b>	<b>(2%)</b>
<b>Insurance</b>				
54401000 - Hazard & Liability Insurance	<u>1,987,037</u>	<u>1,993,082</u>	<u>(6,045)</u>	0%
54401500 - D&O Liability	<u>171,529</u>	<u>172,627</u>	<u>(1,098)</u>	(1%)
54402000 - Property Insurance	<u>1,605,062</u>	<u>1,723,013</u>	<u>(117,951)</u>	(7%)
54402500 - Auto Liability Insurance	<u>13,000</u>	<u>13,000</u>		0%
54403000 - General Liability Insurance	<u>18,000</u>	<u>18,000</u>		0%
54403500 - Property Damage	<u>20,000</u>	<u>10,000</u>	<u>10,000</u>	50%
<b>Total Insurance</b>	<b><u>3,814,628</u></b>	<b><u>3,929,722</u></b>	<b><u>(115,094)</u></b>	<b>(3%)</b>
<b>Cable Programming/Copyright/Franchise</b>				
54501000 - Cable - Programming Fees	<u>4,600,000</u>	<u>4,600,000</u>		0%
54501500 - Cable - Copyright Fees	<u>40,000</u>	<u>55,000</u>	<u>(15,000)</u>	(38%)
54502000 - Cable - Orange County Franchise Fees	<u>210,300</u>	<u>267,500</u>	<u>(57,200)</u>	(27%)
<b>Total Cable Programming/Copyright/Franchise</b>	<b><u>4,850,300</u></b>	<b><u>4,922,500</u></b>	<b><u>(72,200)</u></b>	<b>(1%)</b>
<b>Uncollectible Accounts</b>				
54602000 - Bad Debt Expense	<u>133,500</u>	<u>163,450</u>	<u>(29,950)</u>	(22%)
<b>Total Uncollectible Accounts</b>	<b><u>133,500</u></b>	<b><u>163,450</u></b>	<b><u>(29,950)</u></b>	<b>(22%)</b>
<b>Total Expenses</b>	<b><u>110,497,759</u></b>	<b><u>114,361,987</u></b>	<b><u>(3,864,228)</u></b>	<b>(3%)</b>
<b>Unallocated Revenue / (Expense)</b>	<b><u>(\$94,769,540)</u></b>	<b><u>(\$97,891,688)</u></b>	<b><u>(\$3,122,148)</u></b>	<b>(3%)</b>
<b>Allocated Expenses</b>				
Allocated To Departments	<u>(6,371,107)</u>	<u>(6,185,408)</u>	<u>(185,699)</u>	(3%)
Allocated From Departments	<u>6,371,107</u>	<u>6,185,408</u>	<u>185,699</u>	3%
<b>Total Allocated Expenses</b>				<b>0%</b>
<b>Net Revenue / (Expense)</b>	<b><u>(\$94,769,540)</u></b>	<b><u>(\$97,891,688)</u></b>	<b><u>(\$3,122,148)</u></b>	<b>(3%)</b>

## Laguna Woods Village Department Allocations

	2019 PLAN	GRF	United	Third
<b>NO WORK CENTER</b>	<b>\$14,982,417</b>	<b>(\$4,452,750)</b>	<b>\$13,809,645</b>	<b>\$5,625,522</b>
<b>OFFICE OF THE CEO</b>	<b>\$1,787,498</b>	<b>\$877,368</b>	<b>\$453,936</b>	<b>\$456,194</b>
100 - OFFICE OF THE CEO	1,787,498	877,368	453,936	456,194
<b>DEPARTMENT OF RESIDENT SERVICES</b>	<b>\$1,516,607</b>	<b>\$525,652</b>	<b>\$728,939</b>	<b>\$262,016</b>
200 - RESIDENT SERVICES ADMIN	528,254	319,048	121,436	87,770
240 - COMMUNITY SERVICES	(156,750)	67,251	(84,674)	(139,327)
950 - PROPERTY SERVICES	1,145,103	139,353	692,177	313,573
<b>DEPARTMENT OF GENERAL SERVICES</b>	<b>\$8,867,749</b>	<b>\$5,900,019</b>	<b>\$1,111,486</b>	<b>\$1,856,244</b>
902 - GENERAL SERVICES ADMIN	131,985	131,985	0	0
241 - MAIL AND COPY SERVICES	317,809	117,548	104,227	96,034
311 - WAREHOUSE	140,005	140,256	(11,684)	11,433
320 - COMMUNITY CENTER FACILITY	939,786	939,786	0	0
370 - PURCHASING	425,934	306,813	45,819	73,302
935 - JANITORIAL	1,376,466	1,000	372,219	1,003,247
936 - STREETS & SIDEWALKS	1,708,542	435,409	600,905	672,228
940 - SERVICE CENTER	268,579	268,579	0	0
945 - GRF JANITORIAL	1,428,039	1,428,039	0	0
960 - VEHICLE MAINTENANCE	104,485	104,485	0	0
970 - TRANSPORTATION	2,026,119	2,026,119	0	0
<b>DEPARTMENT OF LANDSCAPE SERVICES</b>	<b>\$12,730,581</b>	<b>\$1,252,079</b>	<b>\$5,259,163</b>	<b>\$6,219,338</b>
500 - LANDSCAPE ADMIN	327,720	78,291	114,444	134,985
511 - NURSERY	357,989	35,836	126,309	195,844
512 - COMPOSTING	154,326	6,873	69,367	78,086
520 - GRF GROUNDS DEPT	446,603	446,603	0	0
530 - GROUNDS MAINTENANCE	6,947,016	360,390	2,633,237	3,953,389
540 - IRRIGATION	1,939,635	142,568	661,978	1,135,089
550 - SMALL EQUIPMENT REPAIR	449,798	32,548	200,262	216,988
560 - PEST CONTROL	545,991	35,380	219,543	291,068
570 - TREE TRIMMING	1,561,502	113,590	1,234,023	213,889
<b>DEPARTMENT OF BROADBAND SERVICES</b>	<b>\$2,955,282</b>	<b>\$2,955,283</b>	<b>\$0</b>	<b>\$0</b>
010 - BROADBAND ADMIN	137,920	137,920	0	0
020 - TV OPERATIONS	4,038,922	4,038,922	0	0
030 - TV STUDIO	660,085	660,085	0	0
040 - MEDIA SERVICES	(332,677)	(332,677)	0	0
050 - HIGH SPEED INTERNET	(1,548,967)	(1,548,967)	0	0
<b>DEPARTMENT OF INFORMATION SERVICES</b>	<b>\$1,153,926</b>	<b>\$1,107,658</b>	<b>\$46,268</b>	<b>\$0</b>
360 - INFORMATION SERVICES	1,153,926	1,107,658	46,268	0
<b>DEPARTMENT OF FINANCIAL SERVICES</b>	<b>\$5,834,054</b>	<b>\$2,346,385</b>	<b>\$1,657,755</b>	<b>\$1,829,914</b>
300 - FINANCIAL SERVICES	1,856,832	982,162	432,579	442,091
350 - INSURANCE	3,952,222	1,339,223	1,225,176	1,387,823
380 - TAXES	25,000	25,000	0	0

## Laguna Woods Village Department Allocations

	2019 PLAN	GRF	United	Third
<b>DEPARTMENT OF SECURITY SERVICES</b>	<b>\$6,073,256</b>	<b>\$5,712,147</b>	<b>\$162,701</b>	<b>\$198,408</b>
400 - SECURITY SERVICES	5,696,046	5,334,937	162,701	198,408
220 - SOCIAL SERVICES	377,210	377,210	0	0
<b>DEPARTMENT OF RECREATION SERVICES</b>	<b>\$5,395,419</b>	<b>\$5,395,420</b>	<b>\$0</b>	<b>\$0</b>
600 - RECREATION ADMIN	330,265	330,265	0	0
602 - BAR SERVICES	(17,894)	(17,894)	0	0
603 - LIBRARY	31,526	31,526	0	0
610 - COMMUNITY CENTER REC ROOMS	42,037	42,037	0	0
611 - CLUBHOUSE 1	470,628	470,628	0	0
612 - CLUBHOUSE 2	401,642	401,642	0	0
613 - PERFORMING ARTS CENTER	434,076	434,076	0	0
614 - CLUBHOUSE 4	386,153	386,153	0	0
615 - CLUBHOUSE 5	288,038	288,038	0	0
616 - CLUBHOUSE 6	147,716	147,716	0	0
617 - CLUBHOUSE 7	113,930	113,930	0	0
620 - EQUESTRIAN	246,182	246,182	0	0
521 - GARDEN CENTERS	118,969	118,969	0	0
670 - GOLF OPERATIONS 27 HOLE	542,200	542,200	0	0
672 - VILLAGE GREENS CAFÉ	3,794	3,794	0	0
680 - GOLF OPERATIONS 9 HOLE	86,255	86,255	0	0
690 - AQUATICS	699,986	699,986	0	0
691 - FITNESS	448,391	448,391	0	0
580 - GOLF MAINTENANCE 27 HOLE	504,360	504,360	0	0
581 - GOLF MAINTENANCE 9 HOLE	117,166	117,166	0	0
<b>DEPARTMENT OF HUMAN RESOURCE SERVICES</b>	<b>\$265,948</b>	<b>\$265,948</b>	<b>\$0</b>	<b>\$0</b>
700 - HUMAN RESOURCE SERVICES	265,948	265,948	0	0
<b>DEPARTMENT OF MAINTENANCE &amp; CONSTRUCTION</b>	<b>\$36,328,951</b>	<b>\$1,784,533</b>	<b>\$17,834,233</b>	<b>\$16,710,184</b>
900 - MAINTENANCE OPERATIONS	1,115,493	177,724	459,849	477,919
904 - MAINTENANCE SERVICES	288,474	53,987	131,313	103,174
909 - MOISTURE INTRUSION	3,114,532	20,410	1,493,817	1,600,305
910 - BUILDING MAINTENANCE	2,964,342	155,119	1,390,161	1,419,062
911 - APPLIANCE	896,154	5,451	788,171	102,532
912 - CARPENTRY	4,702,705	167,955	2,079,514	2,455,236
913 - ELECTRICAL	988,515	86,889	778,559	123,067
914 - PLUMBING	3,354,186	80,742	2,567,159	706,285
917 - INTERIOR COMPONENTS	1,485,577	111,171	1,286,372	88,034
918 - HANDYMAN SERVICES	117,629	0	117,629	0
920 - CONSTRUCTION/PROJECT MANAGEMENT	12,268,281	440,315	4,698,917	7,129,049
925 - MANOR ALTERATIONS AND PERMITS	714,059	7,960	241,771	464,328
926 - FACILITIES MANAGEMENT	229,802	211,201	0	18,601
932 - PAINT	4,089,202	265,609	1,801,001	2,022,592
<b>TOTAL</b>	<b>\$97,891,688</b>	<b>\$23,669,742</b>	<b>\$41,064,126</b>	<b>\$33,157,820</b>