



SPECIAL OPEN SESSION

ALL BOARDS ALL DIRECTORS MEETING

Monday, July 12, 2021, at 1:30 p.m.
24351 El Toro Road, Laguna Woods, California
Board Room/Virtual Meeting

The purpose of this meeting is to review the proposed 2022 Business Plan – Version 2

1. Call Meeting to Order / Establish Quorum – President Carpenter
2. State Purpose of Meeting – President Carpenter
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. Unfinished Business – None
9. New Business

a) Proposed 2022 Business Plan – Version 2

10. Director's Comments
11. Adjournment



STAFF REPORT

DATE: July 12, 2021
FOR: All Boards All Directors
SUBJECT: Proposed 2022 Business Plan – Version 2

RECOMMENDATION

Receive and file. Corporate-specific budgets, including reserve contributions, will be presented and reviewed at meetings scheduled in the upcoming weeks 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 our infrastructure

DISCUSSION

On July 12, 2021 the Chief Executive Officer (CEO) will be presenting a budgetary overview for the 2022 fiscal year before convening into special board meetings to review corporate-specific budgets. The following reference materials will be helpful throughout this process.

Attachment 1 – Budget Calendar

Meetings scheduled for development of the 2022 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 6.33 positions as a result of the assumption that facilities will be operational for the entire year and additional staffing in the Office of the CEO, Streets and Sidewalks, and Pest Control will be required.

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 \$114 million for planned revenues and expenditures in GRF, United Mutual, and Third Mutual.

Attachment 5 – Department Allocations

This report summarizes the allocations between departments and to the three entities.

FINANCIAL ANALYSIS

This proposed version of the budget represents an increase of \$4,323,150 or 4% when compared to current year, of which \$5,494,156 relates to anticipated insurance premium expense increases, offset by an increase in Trust Facilities Fee revenue.

	2021 Budget	2022 Version 2	Increase/ (Decrease)
Net Operating Expense	\$83,206,897	\$94,944,831	\$11,737,934
Net Reserve Expense	26,583,552	19,168,768	(7,414,784)
Consolidated Total	\$109,790,449	\$114,113,599	\$4,323,150

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 14, 15 and 16 respectively.

Prepared By: Jose Campos, Financial Services Manager

Reviewed By: Steve Hormuth, Interim Director of Finance
Jeff Parker, Chief Executive Officer



Laguna Woods Village®

Budget Calendar for Development of the 2022 Business Plan

DESCRIPTION	All Boards	GRF Board	United Board	Third Board
Business Plan Review	Mon Jul 12 1:30 P.M. Board Room	Wed Jul 14 1:30 P.M. Board Room	Thu Jul 15 9:30 A.M. Board Room	Fri Jul 16 9:30 A.M. Board Room
Business Plan Preparation	Deadline for Changes July 21, 2021 Issue Agendas August 2, 2021			
Business Plan Review (Televised)		Mon Aug 9 1:30 P.M. Board Room	Thu Aug 12 1:30 P.M. Board Room	Fri Aug 13 9:30 A.M. Board Room
Business Plan Adoption		Tue Sept 7 9:30 a.m. Board Room	Tue Sept 14 9:30 a.m. Board Room	Tue Sept 21 9:30 a.m. Board Room

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

	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 V2 Plan	Increase (Decrease)
ALL DEPARTMENTS	726.65	741.04	751.01	727.86	734.19	6.33
Office of the CEO	16.00	20.00	20.00	17.06	18.50	1.44
100 Office of the CEO	7.00	9.00	10.00	7.00	8.00	1.00
240 Community Services	9.00	11.00	10.00	10.06	10.50	0.44
Department of Media and Communications	21.47	23.00	23.00	25.03	23.35	(1.68)
010 Media and Communications Admin	1.00	1.50	1.50	3.83	3.50	(0.33)
020 Cable TV Network	10.47	11.50	11.50	11.70	11.10	(0.60)
030 TV Studio	7.00	7.00	7.00	6.50	6.50	-
040 Media Services	2.00	2.00	2.00	2.00	2.25	0.25
050 Internet Service	1.00	1.00	1.00	1.00	-	(1.00)
Department of Information Services	34.00	35.50	35.50	34.80	36.00	1.20
360 Information Systems	11.00	10.50	10.50	10.30	11.00	0.70
200 Resident Services Admin	5.00	5.00	5.00	4.50	5.00	0.50
950 Property Services	18.00	20.00	20.00	20.00	20.00	-
Department of General Services	94.57	93.07	91.57	86.00	88.00	2.00
902 General Services Admin	6.00	4.50	4.00	4.00	4.00	-
935 Janitorial	18.00	19.00	18.00	18.00	18.00	-
936 Streets and Sidewalks	16.00	16.00	16.00	16.00	18.00	2.00
945 GRF Janitorial	20.00	20.00	20.00	17.00	17.00	-
960 Fleet Maintenance	13.00	13.00	12.00	12.00	12.00	-
970 Transportation	21.57	20.57	21.57	19.00	19.00	-
Department of Financial Services	29.50	30.00	31.00	31.00	31.00	-
300 Financial Services	18.50	19.00	20.00	20.00	20.00	-
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	115.61	118.19	119.68	118.68	117.55	(1.13)
400 Security Services	111.14	113.69	114.68	107.68	105.55	(2.13)
210 Compliance	-	-	-	6.00	7.00	1.00
220 Social Services	4.47	4.50	5.00	5.00	5.00	-

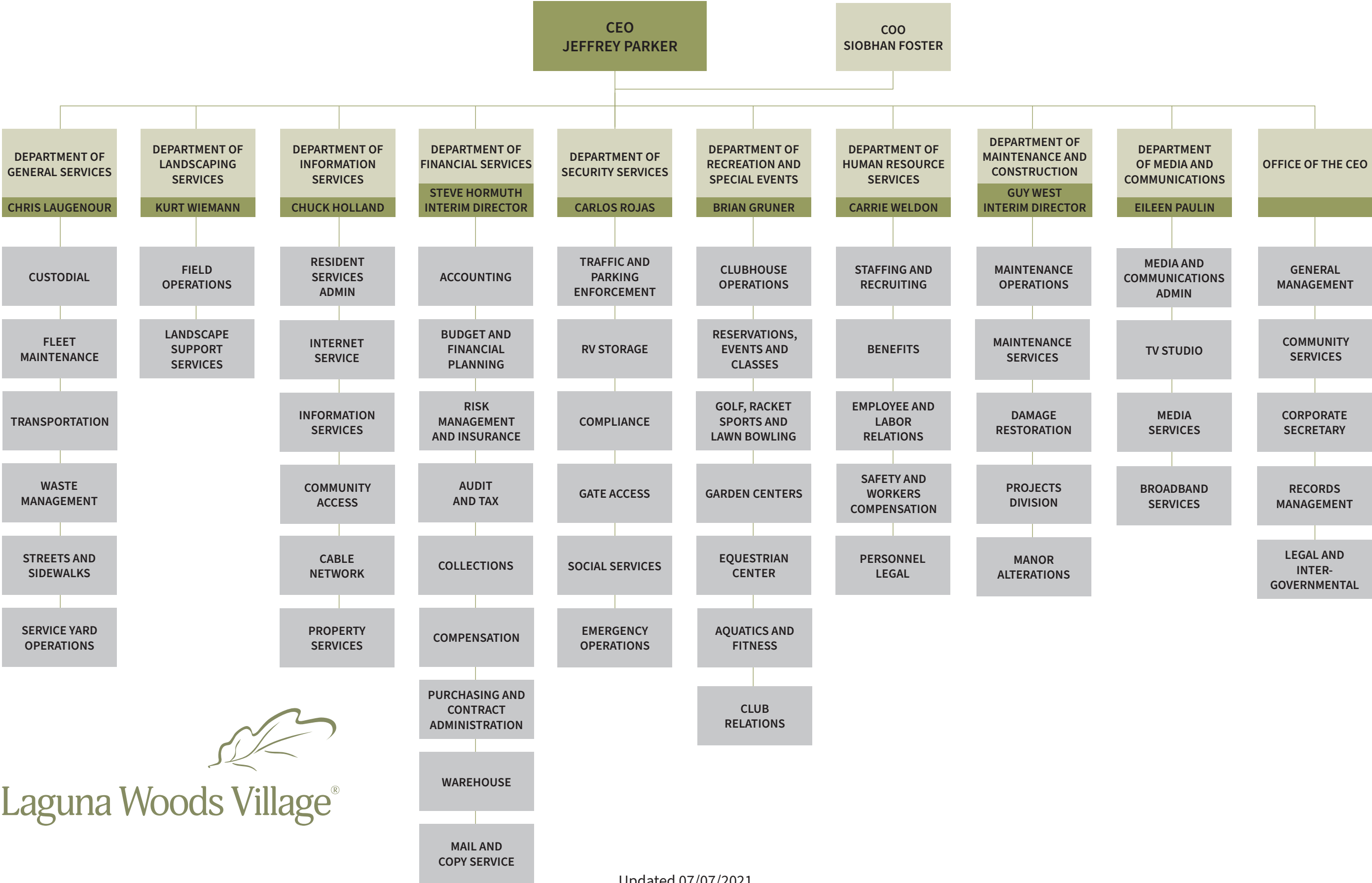
**Laguna Woods Village
Department Staffing
Full Time Equivalents**

	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 V2 Plan	Increase (Decrease)
Department of Landscape Services	133.87	142.27	149.00	145.50	146.50	1.00
500 Landscape Admin	9.00	8.50	10.00	11.00	11.00	-
510 Improvement/Restoration	-	-	-	5.00	5.00	-
511 Nursery/Composting	4.00	4.00	4.00	5.00	5.00	-
512 Composting	1.00	1.00	1.00	-	-	-
520 GRF Grounds Maintenance	-	6.90	8.00	8.00	8.00	-
530 Grounds Maintenance	79.65	79.65	83.50	82.50	82.50	-
540 Irrigation	16.50	16.50	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	5.00	6.00	1.00
570 Tree Maintenance	14.72	16.72	16.50	8.00	8.00	-
Department of Recreation Services	86.73	85.11	86.36	82.29	84.79	2.50
600 Recreation Admin	4.25	5.25	16.48	15.00	12.60	(2.40)
521 Garden Centers	1.00	1.00	2.00	2.00	2.00	-
580 Golf Maintenance 27-Hole	20.26	17.64	18.14	18.64	17.64	(1.00)
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	0.75	-	-	-	-
611 Clubhouse 1	4.75	4.75	3.25	2.66	3.00	0.34
612 Clubhouse 2	4.29	4.29	2.70	2.36	2.70	0.34
613 Performing Arts Center	7.65	8.65	5.25	4.53	6.75	2.22
614 Clubhouse 4	3.96	3.96	3.00	2.66	2.83	0.17
615 Clubhouse 5	4.25	4.25	3.70	3.19	3.70	0.51
616 Clubhouse 6	1.95	1.95	0.20	0.20	0.20	-
617 Clubhouse 7	2.70	2.70	1.30	1.13	1.30	0.17
620 Equestrian	4.50	4.50	4.50	4.50	5.33	0.83
670 Golf Operations 27-Hole	12.96	12.96	11.38	12.28	12.28	-
680 Golf Operations 9-Hole	1.96	1.96	1.96	1.96	1.96	-
690 Aquatics	-	-	1.00	1.00	1.00	-
691 Fitness	8.90	7.90	8.90	7.58	8.90	1.32
Department of Human Resource Services	9.40	8.40	8.40	8.40	9.40	1.00
700 Human Resource Services	9.40	8.40	8.40	8.40	9.40	1.00

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

	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 V2 Plan	Increase (Decrease)
Department of Maintenance & Construction	185.50	185.50	186.50	179.10	179.10	-
900 Maintenance Operations	7.00	7.00	6.00	6.00	7.00	1.00
904 Maintenance Services	4.00	4.00	7.00	7.00	8.00	1.00
909 Damage Restoration	6.00	7.00	7.00	8.00	10.00	2.00
910 Building Maintenance	9.00	9.00	10.00	10.00	10.00	-
911 Appliance	5.00	5.00	5.00	5.00	5.00	-
912 Carpentry	43.00	42.00	42.00	37.80	36.80	(1.00)
913 Electrical	10.00	10.00	10.00	10.00	9.00	(1.00)
914 Plumbing	24.00	24.00	24.00	23.80	23.80	-
917 Interior Components	9.00	9.00	8.00	7.00	7.00	-
918 Handyman Services	-	2.00	-	-	-	-
920 Construction/Project Management	8.00	8.00	8.00	8.00	7.00	(1.00)
925 Manor Alterations and Permits	9.00	9.00	11.00	12.00	16.00	4.00
926 Facilities Management	6.00	6.00	5.00	5.00	5.00	-
932 Paint	45.50	43.50	43.50	39.50	34.50	(5.00)

VMS INC. ORGANIZATION CHART BY DEPARTMENT



Laguna Woods Village
Budget Comparison Report by Account
12/31/2022
SUMMARY OF ALL UNITS

Attachment 4

	<u>2018 Actuals</u>	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
Non-Assessment Revenues:							
Trust Facilities Fees							
41006500 - Trust Facilities Fees	\$3,607,500	\$4,150,000	\$3,385,000	\$3,655,500	\$5,377,500	(\$1,722,000)	(47%)
Total Trust Facilities Fees	3,607,500	4,150,000	3,385,000	3,655,500	5,377,500	(1,722,000)	(47%)
Golf Green Fees							
42001000 - Golf Green Fees - Residents	1,225,612	1,125,468	1,192,949	1,269,000	1,357,000	(88,000)	(7%)
42001500 - Golf Green Fees - Guests	241,579	226,330	48,645	246,000	245,000	1,000	0%
Total Golf Green Fees	1,467,191	1,351,798	1,241,594	1,515,000	1,602,000	(87,000)	(6%)
Golf Operations							
42002000 - Golf Driving Range Fees	110,420	71,640	63,000	70,000	168,440	(98,440)	(141%)
42003000 - Golf Cart Use Fees	162,484	142,948	190,109	162,000	165,300	(3,300)	(2%)
42004000 - Golf Lesson Fees	15,985	13,775	17,540	18,000	20,000	(2,000)	(11%)
42005000 - Golf Club Storage Fees	920	3,180	2,855	2,400	2,400	0	0%
42005500 - Golf Club Rental Fees	0	0	0	50	50	0	0%
Total Golf Operations	289,809	231,543	273,504	252,450	356,190	(103,740)	(41%)
Merchandise Sales							
41501000 - Merchandise Sales - Pro Shop	201,529	179,145	139,787	180,000	205,000	(25,000)	(14%)
41501500 - Merchandise Sales - Warehouse	25,495	27,182	21,834	21,000	21,000	0	0%
41502500 - Merchandise Sales - Fitness	1,135	926	290	1,110	926	184	17%
41503500 - Merchandise Sales - Broadband	30,055	28,196	17,125	31,000	25,125	5,875	19%
41504500 - Merchandise Sales - Nursery	3,789	0	0	0	0	0	0%
41504800 - Merchandise Sales - Fuel & Oil	0	41,529	86,160	146,250	134,000	12,250	8%
41505000 - Bar Sales	76,127	68,140	10,672	65,000	65,000	0	0%
Total Merchandise Sales	338,131	345,119	275,868	444,360	451,051	(6,691)	(2%)
Clubhouse Rentals and Event Fees							
42501000 - Clubhouse Room Rentals - Residents	323,965	421,484	49,177	332,026	361,066	(29,040)	(9%)
42501500 - Clubhouse Room Rentals - Exception Rate	63,419	13,915	2,517	14,082	16,663	(2,581)	(18%)
42502000 - Clubhouse Event Fees - Residents	252,622	276,589	69,015	242,334	257,277	(14,943)	(6%)
42502500 - Clubhouse Event Fees - Non Residents	988	918	776	0	900	(900)	0%
42503000 - Village Greens Room Rentals - Residents	5,068	6,008	1,489	4,000	4,000	0	0%
42503500 - Village Greens Room Rentals - Non Residents	780	1,185	467	1,000	1,000	0	0%
Total Clubhouse Rentals and Event Fees	646,842	720,100	123,440	593,442	640,906	(47,464)	(8%)
Rentals							
43001000 - Garden Plot Rental	44,299	44,599	57,020	55,560	57,000	(1,440)	(3%)
43001500 - Shade House Rental Space	360	360	429	0	400	(400)	0%
45506500 - Rental Fee	0	22,600	30,070	38,000	54,000	(16,000)	(42%)
48001500 - Lease Revenue	58,320	58,320	55,440	58,320	54,000	4,320	7%
Total Rentals	102,979	125,879	142,958	151,880	165,400	(13,520)	(9%)
Fees and Charges for Services to Residents							
46501000 - Permit Fee	215,689	325,433	304,625	325,000	433,700	(108,700)	(33%)
46501500 - Inspection Fee	133,146	137,876	103,780	155,814	151,530	4,284	3%
46502000 - Resident Maintenance Fee	1,142,571	1,226,671	366,048	822,300	814,660	7,641	1%
Total Fees and Charges for Services to Residents	1,491,406	1,689,980	774,453	1,303,114	1,399,890	(96,775)	(7%)
Broadband Services							
45001000 - Ad Insertion	985,218	676,513	823,585	700,000	900,000	(200,000)	(29%)
45001500 - Premium Channel	390,250	367,466	349,239	400,000	350,000	50,000	13%
45002000 - Cable Service Call	95,835	111,778	83,229	100,000	98,000	2,000	2%
45002500 - Cable Commission	92,981	87,038	93,870	90,000	93,000	(3,000)	(3%)
45003000 - High Speed Internet	1,541,444	1,599,058	1,692,744	1,750,000	2,200,000	(450,000)	(26%)
45003500 - Equipment Rental	1,694,604	1,833,463	1,867,437	1,908,400	1,908,400	0	0%
45004000 - Video Production	46,795	44,033	49,004	45,000	46,000	(1,000)	(2%)
45004500 - Video Re-Production	2,443	2,956	297	1,500	300	1,200	80%
45005000 - Message Board	22,325	21,350	23,100	20,000	20,500	(500)	(3%)
45005500 - Advertising	35,819	53,699	203,850	201,000	202,000	(1,000)	0%
Total Broadband Services	4,907,714	4,797,353	5,186,355	5,215,900	5,818,200	(602,300)	(12%)
Laundry							
46005000 - Coin Op Laundry Machine	404,087	463,689	442,303	510,000	470,000	40,000	8%
Total Laundry	404,087	463,689	442,303	510,000	470,000	40,000	8%
Investment Income							
49001000 - Investment Income - Nondiscretionary	322,752	504,640	67,598	52,800	12,601	40,199	76%
49002000 - Investment Income - Discretionary	1,081,363	1,146,008	989,361	876,000	564,000	312,000	36%
Total Investment Income	1,404,115	1,650,649	1,056,959	928,800	576,601	352,199	38%
Unrealized Gain/(Loss) On AFS Investments							
49008100 - Unrealized Gain/(Loss) On Available For Sale Investments	(589,342)	0	750,848	500,000	0	500,000	100%
Total Unrealized Gain/(Loss) on AFS Investments	(589,342)	0	750,848	500,000	0	500,000	100%
Miscellaneous							
43501000 - Horse Boarding Fee	63,493	58,825	60,335	65,736	75,000	(9,264)	(14%)
43501500 - Horse Feed Fee	28,764	27,068	27,099	28,700	37,000	(8,300)	(29%)
43502000 - Horse Trailer Parking Fee	480	480	855	480	480	0	0%
43502500 - Horse Lesson Fee - Resident	23,498	14,178	3,403	14,500	14,500	0	0%

Laguna Woods Village
Budget Comparison Report by Account
12/31/2022
SUMMARY OF ALL UNITS

Attachment 4

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
43503500 - Horse Rental & Trail Ride Fee - Resident	0	0	0	1,728	1,728	0	0%
44001000 - Fitness Fee - Guests	1,168	0	0	0	0	0	0%
44001500 - Pool Fee - Guests	2,399	(30)	0	0	0	0	0%
44002000 - Bridge Room Fee - Guests	62,193	58,276	12,380	51,829	35,000	16,829	32%
44002500 - Parking Fees - Non Residents	43,355	44,135	28,185	45,000	45,000	0	0%
44003000 - Class Fees	153,662	152,687	33,825	120,368	117,800	2,568	2%
44003500 - Locker Rental Fee	5,276	4,984	4,865	4,461	11,454	(6,993)	(157%)
44004500 - Clubhouse Labor Fee	39,740	39,782	4,535	32,694	34,335	(1,641)	(5%)
44005000 - Clubhouse Equipment Fee	0	750	0	0	0	0	0%
44005500 - Clubhouse Catering Fee	19,038	17,391	5,486	16,799	26,102	(9,303)	(55%)
44006000 - Tickets Sales - Residents	50	630	0	805	630	175	22%
44006500 - Sponsorship Income	40,585	45,050	4,246	42,000	75,000	(33,000)	(79%)
44008000 - Club Group Organization Registration Fee	0	0	4,650	0	0	0	0%
46001000 - RV Storage Fee	110,559	108,265	112,283	110,000	110,000	0	0%
46002000 - Traffic Violation	89,581	113,846	61,586	100,000	100,000	0	0%
46003500 - Security Standby Fee	4,500	3,496	233	4,500	3,500	1,000	22%
46004000 - Estate Sale Fee	3,290	3,285	450	4,000	4,100	(100)	(3%)
46004500 - Resident Violations	159,523	64,343	23,721	60,000	112,400	(52,400)	(87%)
44501000 - Additional Occupant Fee	265,897	231,313	240,290	254,855	248,855	6,000	2%
44501500 - Lease Processing Fee - United	113,580	124,540	121,090	123,526	124,540	(1,014)	(1%)
44501510 - Lease Processing Fee - Third	247,699	259,475	236,435	259,475	259,475	0	0%
44502000 - Variance Processing Fee	7,914	3,300	1,650	4,000	31,775	(27,775)	(694%)
44502500 - Non-Sale Transfer Fee - Third	2,050	1,500	1,450	1,500	1,666	(166)	(11%)
44503000 - Stock Transfer Fee	15,110	12,100	9,950	15,405	13,605	1,800	12%
44503500 - Resale Processing Fee	18,144	7,272	3,600	15,000	5,000	10,000	67%
44503510 - Resale Processing Fee - United	122,934	125,132	115,304	128,233	142,000	(13,767)	(11%)
44503520 - Resale Processing Fee - Third	153,086	163,072	133,408	163,072	191,740	(28,668)	(18%)
44504000 - Resident Id Card Fee	20,570	17,275	6,125	25,000	19,300	5,700	23%
44504500 - Notary Fee	10	0	0	0	0	0	0%
44505500 - Hoa Certification Fee	7,290	8,015	13,040	7,800	12,000	(4,200)	(54%)
44506000 - Photo Copy Fee	74,286	76,396	21,082	80,000	75,000	5,000	6%
44506500 - Auto Decal Fee	45,442	108,171	35,275	110,000	60,000	50,000	45%
44507000 - Golf Cart Electric Fee	128,996	129,721	128,476	130,000	130,000	0	0%
44507200 - Electric Vehicle Plug-In Fee	14,131	23,553	27,555	25,000	25,000	0	0%
44507500 - Cartport Space Rental Fee	7,844	6,543	7,200	6,600	6,800	(200)	(3%)
47001000 - Cash Discounts - Accounts Payable	30	5,935	0	0	0	0	0%
47001500 - Late Fee Revenue	113,081	101,847	87,110	123,500	112,600	10,900	9%
47002000 - Collection Administrative Fee	7,000	0	0	0	0	0	0%
47002010 - Collection Administrative Fee - United	63,890	74,020	62,090	61,500	80,320	(18,820)	(31%)
47002020 - Collection Administrative Fee - Third	3,500	1,800	1,275	6,000	2,700	3,300	55%
47002500 - Collection Interest Revenue	12,317	22,486	14,684	35,000	10,000	25,000	71%
47002800 - Fuel & Oil Administrative Fee	0	3,090	10,800	0	34,800	(34,800)	0%
47501000 - Recycling	11,958	8,588	3,965	4,000	7,000	(3,000)	(75%)
48001000 - Legal Fee	182,637	393,999	0	0	0	0	0%
46005500 - Disaster Task Force	5,568	4,531	764	5,000	4,500	500	10%
49009000 - Miscellaneous Revenue	70,776	(5,535)	9,608	3,450	11,220	(7,770)	(225%)
Total Miscellaneous	2,566,893	2,665,581	1,680,361	2,291,516	2,413,925	(122,409)	(5%)
Total Non-Assessment Revenue	16,637,325	18,191,689	15,333,642	17,361,962	19,271,663	(1,909,700)	(11%)
Expenses:							
Employee Compensation							
51011000 - Salaries & Wages - Regular	16,540,816	17,196,169	17,156,242	19,282,640	20,388,004	1,105,364	6%
51021000 - Union Wages - Regular	14,515,232	14,066,919	12,660,809	15,255,659	15,288,361	32,702	0%
51041000 - Wages - Overtime	327,127	313,379	189,578	204,085	220,868	16,783	8%
51051000 - Union Wages - Overtime	247,809	263,474	276,999	182,689	202,399	19,710	11%
51061000 - Holiday & Vacation	3,240,116	3,206,742	3,353,489	2,620,914	2,720,683	99,770	4%
51071000 - Sick	953,162	991,809	1,027,086	1,069,057	1,109,753	40,696	4%
51081000 - Sick - Part Time	0	0	0	24,800	12,300	(12,500)	(50%)
51091000 - Missed Meal Penalty	73,668	51,747	45,651	26,595	38,289	11,694	44%
51101000 - Temporary Help	362,435	294,557	128,147	63,000	105,016	42,016	67%
51981000 - Compensation Accrual	160,578	148,062	(1,116,521)	0	0	0	0%
Total Employee Compensation	36,420,942	36,532,858	33,721,480	38,729,439	40,085,673	1,356,234	4%
Compensation Related							
52411000 - F.I.C.A.	2,664,649	2,684,789	2,572,057	2,901,092	2,994,535	93,443	3%
52421000 - F.U.I.	41,738	40,322	36,184	41,449	42,365	915	2%
52431000 - S.U.I.	368,687	308,976	247,257	234,613	241,655	7,042	3%
52441000 - Union Medical	4,896,418	4,716,811	4,586,349	4,927,227	5,102,765	175,538	4%
52451000 - Workers' Compensation Insurance	2,516,761	2,041,472	1,756,716	1,955,243	2,009,958	54,715	3%
52461000 - Non Union Medical & Life Insurance	1,690,935	1,830,448	1,981,508	2,080,707	2,417,853	337,146	16%
52461500 - VUL Premium	56,076	6,743	0	0	0	0	0%
52461550 - VUL Interest	(1,771)	2,200	0	0	0	0	0%
52471000 - Union Retirement Plan	867,749	960,794	973,783	1,221,592	1,358,065	136,473	11%
52481000 - Non-Union Retirement Plan	368,881	369,949	408,795	705,321	756,366	51,046	7%
52981000 - Compensation Related Accrual	176,085	(176,102)	(153,826)	0	0	0	0%
Total Compensation Related	13,646,208	12,786,402	12,408,822	14,067,244	14,923,563	856,318	6%
Materials and Supplies							
53001000 - Materials & Supplies	2,083,488	2,389,459	2,037,127	2,521,760	2,497,846	(23,914)	(1%)
53002500 - Printed Membership Materials	1,239	0	0	0	0	0	0%
53003000 - Materials Direct	3,399,265	3,536,486	2,033,134	3,439,550	3,308,556	(130,994)	(4%)
53003500 - Materials Direct - Grf	438,366	306,841	256,258	387,019	385,618	(1,401)	0%

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Laguna Woods Village
Budget Comparison Report by Account
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Attachment 4

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
53004000 - Freight	37,810	45,829	39,090	45,152	44,747	(405)	(1%)
Total Materials and Supplies	5,960,168	6,278,616	4,365,610	6,393,481	6,236,767	(156,714)	(2%)
Cost of Goods Sold							
53101000 - Cost Of Sales - Warehouse	9,373	31,305	2,570	15,615	7,815	(7,800)	(50%)
53101500 - Cost Of Sales - Pro Shop	171,689	143,244	99,459	140,000	142,000	2,000	1%
53102000 - Cost Of Sales - Alcohol	19,508	21,557	3,935	21,600	21,500	(100)	0%
53103400 - Cost Of Sales - Fuel & Oil	0	41,529	86,160	146,250	134,000	(12,250)	(8%)
53103500 - Earthquake Materials	10,712	13,366	108	15,000	15,000	0	0%
Total Cost of Goods Sold	211,310	251,001	192,232	338,465	320,315	(18,150)	(5%)
Community Events							
53201000 - Community Events	430,812	563,596	125,189	394,686	463,081	68,395	17%
Total Community Events	430,812	563,596	125,189	394,686	463,081	68,395	17%
Utilities and Telephone							
53301000 - Electricity	1,499,195	1,407,205	1,077,222	1,347,152	1,389,673	42,521	3%
53301500 - Sewer	3,500,890	3,506,297	3,512,074	3,695,005	3,812,496	117,491	3%
53302000 - Water	5,402,555	5,005,435	5,403,325	5,608,358	5,901,946	293,588	5%
53302500 - Trash	1,157,704	1,194,983	1,179,279	1,242,728	1,353,320	110,592	9%
53303500 - Gas	217,034	244,948	164,840	212,924	232,781	19,857	9%
53304000 - Telephone	248,256	285,145	317,318	331,049	360,075	29,026	9%
Total Utilities and Telephone	12,025,635	11,644,013	11,654,058	12,437,216	13,050,291	613,075	5%
Fuel and Oil							
53304500 - Fuel & Oil For Vehicles	510,572	511,609	370,940	536,250	544,500	8,250	2%
Total Fuel and Oil	510,572	511,609	370,940	536,250	544,500	8,250	2%
Legal Fees							
53401500 - Legal Fees	1,536,404	1,959,561	1,231,970	1,197,500	1,202,500	5,000	0%
Total Legal Fees	1,536,404	1,959,561	1,231,970	1,197,500	1,202,500	5,000	0%
Professional Fees							
53402000 - Audit & Tax Preparation Fees	210,278	130,132	133,883	136,200	143,010	6,810	5%
53402010 - Audit & Tax Preparation Fees - United	0	43,377	44,628	45,400	47,670	2,270	5%
53402020 - Audit & Tax Preparation Fees - Third	0	43,377	44,628	45,400	47,670	2,270	5%
53402500 - Payroll System Fees	150,359	169,100	170,233	150,000	172,500	22,500	15%
53403500 - Consulting Fees	399,143	316,664	313,121	410,647	495,200	84,553	21%
53403510 - Consulting Fees - United	108,639	113,924	32,649	55,000	60,000	5,000	9%
53403520 - Consulting Fees - Third	75,911	103,772	169,615	88,436	93,500	5,064	6%
53404500 - Fees	5,400	6,000	7,000	6,000	6,000	0	0%
Total Professional Fees	949,730	926,347	915,757	937,083	1,065,550	128,467	14%
Equipment Rental							
53501000 - Space, Rent/Lease	239	0	0	0	0	0	0%
53501500 - Equipment Rental/Lease Fees	266,942	283,959	287,186	256,001	304,069	48,068	19%
Total Equipment Rental	267,181	283,959	287,186	256,001	304,069	48,068	19%
Outside Services							
53601000 - Bank Fees	72,479	114,257	155,279	117,000	155,000	38,000	32%
53601500 - Credit Card Transaction Fees	144,695	176,826	209,796	159,980	190,444	30,464	19%
53602000 - Merchant Account Fees	19,125	19,610	3,597	13,671	17,069	3,398	25%
53602500 - Licensing Fees	3,500	8,300	3,500	22,500	6,000	(16,500)	(73%)
53603000 - Permit Fees	15,755	69	0	7,200	7,200	0	0%
53604500 - Marketing Expense	5,940	5,960	4,420	5,000	5,000	0	0%
54603500 - Outside Services CC	17,564,239	21,261,032	18,208,175	20,047,762	16,505,984	(3,541,778)	(18%)
53704000 - Outside Services	1,720,386	1,971,390	2,129,661	2,349,515	2,755,479	405,965	17%
Total Outside Services	19,546,118	23,557,444	20,714,427	22,722,628	19,642,176	(3,080,452)	(14%)
Repairs and Maintenance							
53701000 - Equipment Repair & Maint	471,290	304,303	702,497	493,561	839,348	345,787	70%
53702000 - Street Repair & Maint	0	0	0	1,000	3,500	2,500	250%
53702500 - Building Repair & Maint	365,335	360,811	237,899	410,654	395,054	(15,600)	(4%)
53703000 - Elevator /Lift Maintenance	353,407	394,043	337,679	378,684	377,848	(836)	0%
53703500 - Water Softener	2,174	3,122	4,070	4,083	4,083	0	0%
Total Repairs and Maintenance	1,192,206	1,062,279	1,282,145	1,287,982	1,619,833	331,851	26%
Other Operating Expense							
53604000 - Pest Control Fees	34,599	12,044	4,402	55,798	57,815	2,017	4%
53801000 - Mileage & Meal Allowance	20,329	26,755	7,193	43,247	47,497	4,250	10%
53801500 - Travel & Lodging	5,764	7,759	2,069	11,600	11,351	(249)	(2%)
53802000 - Uniforms	275,082	270,311	235,319	310,521	311,611	1,090	0%
53802500 - Dues & Memberships	12,976	18,072	14,056	22,404	30,031	7,627	34%
53803000 - Subscriptions & Books	11,934	12,770	8,785	14,778	14,295	(483)	(3%)
53803500 - Training & Education	67,939	67,989	29,020	140,744	137,290	(3,454)	(2%)
53804000 - Staff Support	40,987	68,181	45,381	98,100	106,600	8,500	9%
53901000 - Benefit Administrative Fees	33	8,452	2,459	4,000	4,000	0	0%
53901500 - Volunteer Support	4,364	10,397	1,479	16,800	14,850	(1,950)	(12%)
53902000 - Physical Examinations	43,252	49,284	33,747	42,100	42,100	0	0%
53902500 - Recruiting Fees	133,326	61,929	41,650	100,000	100,000	0	0%
53903000 - Safety	115,838	79,620	59,715	109,000	96,375	(12,625)	(12%)
54001000 - Board Relations	14,686	20,458	3,734	19,805	13,005	(6,800)	(34%)

Laguna Woods Village
Budget Comparison Report by Account
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Attachment 4

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
54001010 - Board Relations - United	3,388	8,658	1,345	7,525	7,525	0	0%
54001020 - Board Relations - Third	3,883	8,556	2,522	7,525	7,525	0	0%
54001500 - Public Relations	55,058	40,562	24,095	1,000	1,000	0	0%
54002000 - Postage	125,186	108,420	127,481	132,000	164,410	32,410	25%
54002500 - Filing Fees / Permits	48,831	43,430	51,365	148,227	148,967	740	0%
54502500 - Cable Promotions	4,208	4,094	0	3,500	3,000	(500)	(14%)
Total Other Operating Expense	1,021,662	927,742	695,816	1,288,674	1,319,247	30,573	2%
Income Taxes							
54301000 - State & Federal Income Taxes	(396,668)	98,792	609,154	2,000	1,000	(1,000)	(50%)
Total Income Taxes	(396,668)	98,792	609,154	2,000	1,000	(1,000)	(50%)
Property and Sales Tax							
54301500 - State & Local Taxes	96,849	122,405	122,270	19,900	23,242	3,342	17%
54302000 - Property Taxes	10,768,763	11,378,276	11,903,374	12,161,115	12,404,740	243,625	2%
Total Property and Sales Tax	10,865,612	11,500,681	12,025,645	12,181,015	12,427,982	246,967	2%
Insurance							
54401000 - Hazard & Liability Insurance	1,924,444	2,184,323	2,978,175	3,499,910	3,888,208	388,298	11%
54401500 - D&O Liability	168,315	168,060	176,065	250,997	227,058	(23,939)	(10%)
54402000 - Property Insurance	1,658,935	1,999,068	4,185,901	6,412,552	11,542,049	5,129,497	80%
54402500 - Auto Liability Insurance	4,566	4,434	1,163	10,000	10,000	0	0%
54403000 - General Liability Insurance	17,556	13,278	12,167	18,000	18,300	300	2%
54403500 - Property Damage	0	263	0	10,000	10,000	0	0%
Total Insurance	3,773,816	4,369,427	7,353,471	10,201,459	15,695,615	5,494,156	54%
Cable Programming/Copyright/Franchise							
54501000 - Cable - Programming Fees	4,736,006	4,828,389	3,536,870	3,752,088	4,015,000	262,912	7%
54501500 - Cable - Copyright Fees	66,222	0	0	0	0	0	0%
54502000 - Cable - City of Laguna Woods Franchise Fees	282,261	299,191	255,185	287,000	353,000	66,000	23%
Total Cable Programming/Copyright/Franchise	5,084,489	5,127,580	3,792,055	4,039,088	4,368,000	328,912	8%
Investment Expense							
54201000 - Investment Expense	126,350	98,214	38,969	46,950	48,000	1,050	2%
Total Investment Expense	126,350	98,214	38,969	46,950	48,000	1,050	2%
Net Allocation to Mutuals							
48501000 - Allocated To Grf Departments	(6,687,103)	(6,389,122)	(6,578,836)	(7,245,705)	(7,767,463)	(521,758)	(7%)
48502500 - Mutual General Operating	(123,357)	(41,119)	0	0	0	0	0%
54602500 - Allocated Expenses	6,687,103	6,389,122	6,578,892	7,245,705	7,767,463	521,758	7%
Total Net Allocation To Mutuals	(123,357)	(41,119)	55	0	0	0	0%
Uncollectible Accounts							
54602000 - Bad Debt Expense	196,353	403,233	74,675	120,250	92,100	(28,150)	(23%)
Total Uncollectible Accounts	196,353	403,233	74,675	120,250	92,100	(28,150)	(23%)
(Gain)/Loss on Sale or Trade							
54101000 - (Gain)/Loss - Warehouse Sales	132,458	(578)	(63,247)	(25,000)	(25,000)	0	0%
54101500 - (Gain)/Loss On Investments	33,900	883,699	(109,048)	0	0	0	0%
Total (Gain)/Loss on Sale or Trade	166,358	883,121	(172,295)	(25,000)	(25,000)	0	0%
Total Expenses	113,411,900	119,725,355	111,687,362	127,152,411	133,385,262	6,232,850	5%
Excess of Revenues Over Expenses	(\$96,774,575)	(\$101,533,667)	(\$96,353,719)	(\$109,790,449)	(\$114,113,599)	\$4,323,150	4%

Laguna Woods Village Department Allocations

	2022 Plan	GRF	United	Third
OFFICE OF THE CEO	\$1,599,435	\$767,497	\$468,198	\$363,740
100 - OFFICE OF THE CEO	1,676,270	704,903	481,974	489,393
240 - COMMUNITY SERVICES	(76,835)	62,594	(13,776)	(125,653)
MEDIA AND COMMUNICATIONS	\$3,922,781	\$3,922,781	\$0	\$0
010 - MEDIA AND COMMUNICATIONS ADMIN	335,181	335,181	0	0
020 - CABLE TV NETWORK	3,291,439	3,291,439	0	0
030 - TV STUDIO	648,109	648,109	0	0
040 - MEDIA SERVICES	(351,948)	(351,948)	0	0
050 - HIGH SPEED INTERNET	(1,698,369)	(1,698,369)	0	0
DEPARTMENT OF INFORMATION SERVICES	\$3,180,279	\$1,464,384	\$1,025,613	\$690,283
360 - INFORMATION SERVICES	1,441,819	1,441,819	0	0
200 - RESIDENT SERVICES ADMIN	330,229	12,962	186,435	130,832
950 - PROPERTY SERVICES	1,408,232	9,602	839,178	559,452
DEPARTMENT OF GENERAL SERVICES	\$8,171,209	\$5,261,159	\$1,163,006	\$1,747,044
902 - GENERAL SERVICES ADMIN	48,578	48,578	0	0
320 - COMMUNITY CENTER FACILITY	1,041,690	1,041,690	0	0
935 - JANITORIAL	1,347,799	0	369,743	978,056
936 - STREETS & SIDEWALKS	2,029,288	467,037	793,263	768,988
940 - SERVICE CENTER	199,614	199,614	0	0
945 - GRF JANITORIAL	1,590,734	1,590,734	0	0
960 - FLEET MAINTENANCE	194,019	194,019	0	0
970 - TRANSPORTATION	1,719,487	1,719,487	0	0
DEPARTMENT OF FINANCIAL SERVICES	\$3,492,396	\$1,891,425	\$808,539	\$792,431
300 - FINANCIAL SERVICES	2,532,876	1,292,023	626,427	614,427
241 - MAIL AND COPY SERVICE	348,385	127,911	112,916	107,557
311 - WAREHOUSE	152,268	120,269	19,701	12,298
370 - PURCHASING	457,867	350,222	49,495	58,149
380 - TAXES	1,000	1,000	0	0
DEPARTMENT OF SECURITY SERVICES	\$7,013,638	\$6,675,970	\$176,786	\$160,882
400 - SECURITY SERVICES	6,033,209	5,672,803	187,460	172,947
210 - COMPLIANCE	523,425	546,164	(10,674)	(12,065)
220 - SOCIAL SERVICES	457,004	457,004	0	0
DEPARTMENT OF LANDSCAPE SERVICES	\$14,391,883	\$1,192,818	\$5,926,734	\$7,272,332
500 - LANDSCAPE ADMIN	729,484	146,046	241,714	341,724
510 - IMPROVEMENT/ RESTORATION	817,539	0	388,294	429,245
511 - NURSERY/COMPOSTING	516,234	37,582	187,651	291,001
520 - GRF GROUNDS MAINTENANCE	623,954	623,954	0	0
530 - GROUNDS MAINTENANCE	6,482,275	28,753	2,846,854	3,606,668
540 - IRRIGATION	2,071,316	191,550	830,231	1,049,535
550 - SMALL EQUIPMENT REPAIR	471,300	34,490	209,650	227,160
560 - PEST CONTROL	702,517	44,539	274,544	383,434
570 - TREE MAINTENANCE	1,977,266	85,905	947,796	943,565

Laguna Woods Village Department Allocations

	2022 Plan	GRF	United	Third
DEPARTMENT OF RECREATION SERVICES	\$6,698,621	\$6,698,621	\$0	\$0
600 - RECREATION ADMIN	488,874	488,874	0	0
521 - GARDEN CENTERS	171,570	171,570	0	0
580 - GOLF MAINT - 27 HOLE	659,939	659,939	0	0
581 - GOLF MAINTENANCE - 9 HOLE	130,371	130,371	0	0
602 - BAR SERVICES	5,876	5,876	0	0
603 - LIBRARY	26,251	26,251	0	0
611 - CLUBHOUSE 1	448,136	448,136	0	0
612 - CLUBHOUSE 2	465,021	465,021	0	0
613 - PERFORMING ARTS CENTER	625,063	625,063	0	0
614 - CLUBHOUSE 4	399,235	399,235	0	0
615 - CLUBHOUSE 5	467,731	467,731	0	0
616 - CLUBHOUSE 6	113,495	113,495	0	0
617 - CLUBHOUSE 7	173,457	173,457	0	0
620 - EQUESTRIAN	382,944	382,944	0	0
670 - GOLF OPERATIONS - 27 HOLE	521,123	521,123	0	0
672 - VILLAGE GREENS CAFÉ	(14,485)	(14,485)	0	0
680 - GOLF OPERATIONS - 9 HOLE	106,408	106,408	0	0
690 - AQUATICS	935,505	935,505	0	0
691 - FITNESS	592,105	592,105	0	0
DEPARTMENT OF HUMAN RESOURCE SERVICES	\$588,217	\$294,913	\$146,652	\$146,652
700 - HUMAN RESOURCE SERVICES	588,217	294,913	146,652	146,652
350 - INSURANCE	15,720,315	2,715,991	4,102,036	8,902,288
DEPARTMENT OF MAINTENANCE & CONSTRUCTION	\$33,703,288	\$2,007,672	\$17,927,519	\$13,768,097
900 - MAINTENANCE OPERATIONS	1,282,018	390,515	445,751	445,751
904 - MAINTENANCE SERVICES	2,744,893	128,023	1,614,461	1,002,409
909 - DAMAGE RESTORATION	4,144,762	61,915	1,909,742	2,173,105
910 - BUILDING MAINTENANCE	3,080,335	101,547	1,714,623	1,264,164
911 - APPLIANCE	1,228,696	8,220	1,065,591	154,886
912 - CARPENTRY	4,213,229	190,341	1,848,340	2,174,549
913 - ELECTRICAL	1,085,969	103,555	804,378	178,036
914 - PLUMBING	3,630,100	82,241	2,832,154	715,705
917 - INTERIOR COMPONENTS	1,256,791	121,339	1,092,860	42,592
920 - CONSTRUCTION/PROJECT MANAGEMENT	6,683,770	418,334	2,561,450	3,703,986
925 - MANOR ALTERATIONS AND PERMITS	608,087	3,000	306,316	298,772
926 - FACILITIES MANAGEMENT	149,842	132,861	0	16,980
932 - PAINT	3,594,797	265,779	1,731,855	1,597,163
NON WORK CENTER	\$17,329,904	(\$5,545,661)	\$16,723,257	\$6,152,308
TOTAL	\$114,113,599	\$25,649,202	\$48,468,339	\$39,996,058