

**SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE
GOLDEN RAIN FOUNDATION OF LAGUNA WOODS
A CALIFORNIA NON-PROFIT MUTUAL BENEFIT CORPORATION**

Monday, June 20, 2022 at 9:30 a.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 GRF Department Budget

1. Call Meeting to Order / Establish Quorum – President Bunny Carpenter
2. State Purpose of Meeting – President Carpenter
3. Approval of the Agenda
4. Chair Remarks
5. 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.

6. Responses to Open Forum Speakers
7. Review of the Proposed 2023 Business Plan – Version 1
8. Adjournment

Bunny Carpenter, Chair
Steve Hormuth, Staff Officer
Telephone: 949-597-4201

STAFF REPORT

DATE: June 20, 2022
FOR: Board of Directors
SUBJECT: 2023 Business Plan – Version 1

RECOMMENDATION

Staff recommends the Board review the Proposed 2023 Business Plan – Version 1 and provide direction for change or revision at the meeting on June 20, 2022. All components of the plan will be discussed in detail.

BACKGROUND

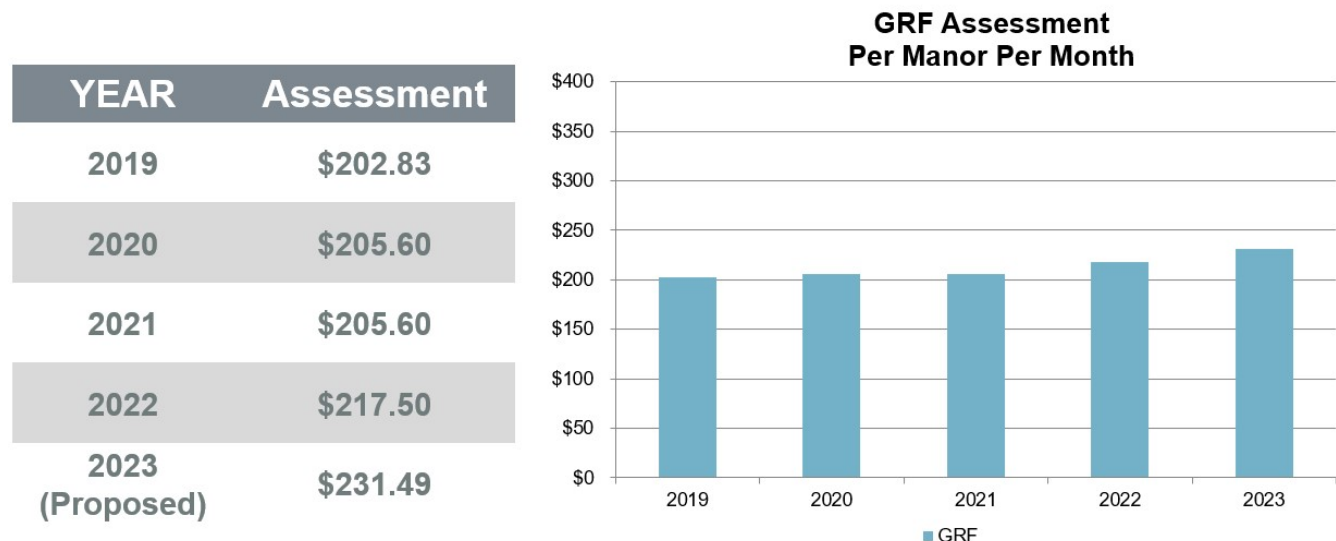
The Board had several meetings in May and June to discuss the 2023 Business Plan. Based on input received at the meetings and subsequent discussions, Staff refined the Business Plan, CIP, and Reserves Plan as included in this agenda.

On June 20, 2022, the GRF Board is scheduled to meet and review the proposed budget; recommendations for change will be forwarded for Board consideration at their meeting on July 13, 2022.

DISCUSSION

BUSINESS PLAN SUMMARY

These documents present an overview of the proposed 2023 Plan – Version 1 and reflect a net increase of \$2,136,370 in the Total Basic Assessment, \$13.99 Per Manor Per Month (PMPM) or 6.4% when compared to current year.



Brief notations for line items with significant change from current year are noted below as increases or (decreases) in the assessment, and listed in order of appearance on the proposed Business Plan by Account – Version 1 (Attachment 1):

Line 1: Golf Greens Fees additional revenue of \$142,500 decreased the assessment by (\$0.93) PMPM to reflect increased usage since re-opening after Covid-19 closures.

Line 2: Golf Operations additional revenue of \$23,110 decreased the assessment by (\$0.15) to reflect increased golf usage and new culture of renting individual carts since re-opening after Covid-19 closures.

Line 3: Merchandise Sales additional revenue of \$140,956 decreased the assessment by (\$0.92) primarily due to increased sales of golf clubs and other items at the Pro Shop and increased fuel and oil sales to AgeWell due to increased costs, offset in line 11.

Line 5: Rentals additional revenue of \$32,100 decreased the assessment by (\$0.21) PMPM primarily to anticipated rate increase for garden plot rentals from \$57 per plot to \$75.

Line 6: Broadband Services less revenue of (\$263,400) increased the assessment by \$1.72 PMPM due to less advertising revenue anticipated for a non-election year and decreased advertising spend since the onset of Covid-19. Furthermore, less revenue is anticipated from equipment rentals and premium channels as consumers shift to streaming alternatives.

Line 7: Miscellaneous Revenue increased revenue of \$96,205 decreased the assessment by (\$0.63) PMPM due to increased traffic violations revenue as increased traffic stops are anticipated, which were reduced since the onset of Covid-19. In addition, horse lesson fees increased due to increased rates in 2022 for most common class and the addition of two new classes in 2022. Furthermore, increased RV storage fees are anticipated due to clearing out spaces previously occupied by GRF vehicles waiting to be auctioned.

Line 8: Employee Compensation increased by \$1,073,263, \$7.02 PMPM or 5.5% due to increased staffing and the inclusion of planned wage adjustments. Community-wide, staffing levels increased by 2.78 FTE (Full Time Equivalents), some of which related directly to GRF operations including: Department of Resident Services added two Customer Service Representatives, currently unbudgeted, to maintain improved call center statistics; Department of Security Services added Social Service counselor to assist with recent higher caseloads; Department of Landscape Services added an Administrative Assistant due to increased service tickets, partially offset by Office of the CEO, which eliminated a Sr. Management Analyst position by combining the role with Internal Auditor, which will be shared with Department of Financial Services.

Line 9: Expenses Related to Compensation increased by \$449,835 or \$2.94 PMPM due to higher medical insurance and increased taxes and benefits on additional staffing and wage adjustments. The increase in this category also results from contractual increases for medical and retirement contributions, as stipulated in the Union agreement.

Line 10: Materials and Supplies increased by \$18,871 or \$0.13 PMPM primarily due to replenishing ID Card materials in Community Services, which were unbudgeted in 2022, partially offset by decreased supply expenses such as HDMI cables, adapter, and connectors in Cable TV Network as staff anticipates using stockpiled products.

Line 11: Cost of Merchandise Sold increased by \$125,323 or \$0.82 PMPM due to increased fuel and Pro Shop sales. GRF sells fuel to AgeWell at cost and charges an administrative fee, offset found in merchandise sales.

Line 12: Community Events decreased by (\$52,171) or (\$0.34) PMPM due to rising catering costs resulting in a reduction of the amount of monthly dinners held. Caterer previously used went out of business and was about half of what other caterers charge.

Line 13: Electricity increased by \$32,047 or \$0.21 PMPM based upon current consumption and a projected rate increase.

Lines 14-15: Sewer & Water increased by \$28,822 or \$0.20 PMPM based on recent years consumption and projected rate increases.

Line 17: Natural Gas increased by \$104,656 or \$0.69 PMPM based upon current consumption and a projected rate increase.

Line 18: Telephone decreased by (\$16,412) or (\$0.11) PMPM based upon a contract re-negotiation with Verizon reflecting a lower cost.

Line 19: Fuel & Oil for Vehicles increased by \$83,990 or \$0.55 PMPM based upon rising fuel costs which reflect a 15% rate increase.

Line 20: Legal decreased by (\$83,346) or (\$0.54) PMPM due to trend resulting from a decline in litigation.

Line 21: Professional Fees increased by \$264,266 or \$1.72 PMPM due to movement of consulting fees out of Outside Services and into Professional Fees for Information Services. In addition, Landscape Services consulting fees increased due to addition of consulting services required to do work in Aliso Creek.

Line 22: Rentals increased by \$73,541 or \$0.49 PMPM based on transition from owning fitness equipment, previously capital item, to leasing and increased printer lease expense for the printers in the community center.

Line 23: Outside Services decreased by (\$60,890) or (\$0.40) PMPM due to decreased contingency for vehicle painting and repairs, budget corrections for Fleet Maintenance contracts, and a decreased Lyft Rideshare cap. In addition, Landscape Services decreased the budget further as there is no defined outside services work scheduled for 2023. These decreases were partially offset by increased software licensing costs associated with the use of cloud-based systems.

Line 24: Repairs and Maintenance decreased by (\$215,685) or (\$1.41) PMPM due to movement of software licensing fees out of Equipment Repair fees and into Outside Services for Information Services.

Line 25: Other Operating Expense increased by \$87,421 or \$0.57 PMPM due to increased training and education for employees, increased permit fees for DMV registration and permit renewals for GRF vehicles to reflect current years actuals, and increased staff support as departments re-instate staff events paused during Covid-19.

Line 28: Insurance increased by \$89,341 or \$0.59 PMPM due to increased Hazard & Liability and D&O Liability Insurance to reflect anticipated premium increases at renewal. These increased premiums were partially offset by lower Property Insurance due to a re-structured GRF insurance plan.

Line 29: Cable TV Programming increased by \$87,500 or \$0.57 due to contractually agreed upon rate increases and anticipated increases of expiring programming contracts in 2023.

Line 31: (Gain)/Loss on Sale Warehouse increased by \$25,000 or \$0.16 PMPM due to eliminated budget for gain/loss on sale warehouse to reflect recent years actuals.

Line 32: Cost Allocation to Mutuals, the net result of interdepartmental allocations is lower in 2023 by \$66,066 or \$0.44 PMPM to reflect existing service levels throughout the departments providing less of an offset to the line items above.

Line 33: (Surplus)/Deficit Recovery prior years surplus of \$8.00 PMPM was planned for the 2022 Business Plan. The projection for operating surplus in the current year continues to be refined and staff will have a recommendation for inclusion in the 2023 Business Plan at the July 13 meeting. Until then, a placeholder equal to last years' surplus is included to not have an effect on total Basic Assessment.

Line 34: GRF Reserve Fund Contribution for Version 1, the Reserve Contribution is budgeted to remain at \$17.00 PMPM based on the existing 30-year funding plan. Reserves provide the funding necessary to maintain, repair, replace, or restore major common-area components. GRF anticipates these costs and prepares for future expenditures based on a 30-year reserves plan. A contracted reserve study is underway and staff will use information from the study, input from the Board, and projections of future expenditures to recommend a contribution amount at the July 13 meeting. Contributions to the Reserve Funds are supplemented by the Transfer Fee of \$7,500 per eligible transfer.

Line 35: GRF Contingency Fund Contribution for Version 1, the Contingency Fund Contribution is proposed to increase from \$5.00 to \$6.00 PMPM based on the existing Business Plan. Staff will present projections and a recommendation at the July 13 meeting. This fund is used to replenish available funds for unexpected costs not included in the budget.

FINANCIAL ANALYSIS

The financial impact of this proposed business plan would be a GRF assessment of \$231.49 PMPM, an increase of \$13.99 or 6.4% when compared to current year.

Prepared By: Jose Campos, Assistant Director of Financial Services
Steve Hormuth, Director of Financial Services

Reviewed By: Siobhan Foster, Chief Executive Officer

ATTACHMENT(S)

ATT1: GRF 2023 Business Plan by Account – Version 1

ATT2: GRF 2023 Business Plan by Department – Version 1

ATT3: GRF 2023 Budget Comparison Report – Operating Fund

ATT4: GRF 2023 Capital Plan Proposals

ATT5: 2023 Staffing Report

ATTACHMENT 1



2023 BUSINESS PLAN - BY ACCOUNT

						ASSESSMENT			
DESCRIPTION	2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 PLAN	2023 PLAN	Per Manor Per Month			
						2022	2023	Change	
Revenues:									
1	Golf Greens Fees	\$1,351,798	\$1,241,594	\$1,656,161	\$1,602,000	\$1,744,500	\$10.48	\$11.41	(\$0.93)
2	Golf Operations	231,543	273,504	318,827	356,190	379,300	2.33	2.48	(0.15)
3	Merchandise Sales	338,214	269,630	522,651	468,050	609,006	3.06	3.98	(0.92)
4	Clubhouse Rentals and Event Fees	720,100	123,440	113,331	640,906	653,971	4.19	4.28	(0.09)
5	Rentals	125,879	142,958	140,779	165,400	197,500	1.08	1.29	(0.21)
6	Broadband Services	4,797,351	5,186,355	5,038,208	5,818,200	5,554,800	38.07	36.35	1.72
7	Miscellaneous	1,115,511	655,785	659,087	1,117,904	1,214,109	7.31	7.94	(0.63)
Total Revenue		\$8,680,396	\$7,893,266	\$8,449,044	\$10,168,650	\$10,353,186	\$66.52	\$67.73	(\$1.21)
Expenses:									
8	Employee Compensation	\$17,950,037	\$16,656,527	\$17,060,816	\$19,392,615	\$20,465,878	\$126.89	\$133.91	\$7.02
9	Exp. Related to Compensation	5,145,248	4,913,404	5,058,750	6,003,011	6,452,846	39.28	42.22	2.94
10	Materials and Supplies	1,757,167	1,564,387	1,570,108	1,765,658	1,784,529	11.55	11.68	0.13
11	Cost of Merchandise Sold	238,432	192,232	431,568	315,315	440,638	2.06	2.88	0.82
12	Community Events	563,596	125,189	45,229	463,081	410,910	3.03	2.69	(0.34)
13	Electricity	875,691	705,598	881,645	886,055	918,102	5.80	6.01	0.21
14	Sewer	77,338	67,047	75,868	84,696	86,358	0.55	0.57	0.02
15	Water	605,107	645,378	762,448	700,310	727,470	4.58	4.76	0.18
16	Trash	220,868	191,847	128,609	148,028	148,815	0.97	0.97	0.00
17	Natural Gas	244,948	164,840	237,215	232,781	337,437	1.52	2.21	0.69
18	Telephone	284,506	316,676	308,599	359,369	342,957	2.35	2.24	(0.11)
19	Fuel & Oil for Vehicles	511,609	370,940	489,252	544,500	628,490	3.56	4.11	0.55
20	Legal Fees	994,184	336,669	737,723	329,196	245,850	2.15	1.61	(0.54)
21	Professional Fees	597,035	571,281	416,867	564,743	829,009	3.70	5.42	1.72
22	Rentals	213,295	200,704	258,816	216,114	289,655	1.41	1.90	0.49
23	Outside Services	2,036,707	2,252,750	2,829,913	2,961,494	2,900,604	19.38	18.98	(0.40)
24	Repairs and Maintenance	660,523	954,116	886,507	1,215,359	999,674	7.95	6.54	(1.41)
25	Other Operating Expense	598,345	443,005	648,436	850,860	938,281	5.57	6.14	0.57
26	Income Taxes	32,003	593,124	0	1,000	1,000	0.01	0.01	0.00
27	Property and Sales Tax	125,556	125,795	43,622	26,822	12,671	0.18	0.08	(0.10)
28	Insurance	1,374,364	2,008,550	2,658,323	2,844,644	2,933,985	18.61	19.20	0.59
29	Cable TV Programming	5,127,580	3,792,055	3,966,508	4,328,000	4,415,500	28.32	28.89	0.57
30	Uncollectible Accounts	9,432	1,416	12,184	12,100	12,100	0.08	0.08	0.00
31	(Gain)/Loss on Sale Warehouse	(520)	(56,922)	(180,899)	(25,000)	0	(0.16)	0.00	0.16
32	Cost Allocation to Mutuals	(2,547,224)	(2,900,667)	(2,775,315)	(2,949,071)	(2,883,005)	(19.32)	(18.88)	0.44
Total Expenses		\$37,695,827	\$34,235,941	\$36,552,792	\$41,271,680	\$43,439,754	\$270.02	\$284.22	\$14.20
33	(Surplus)/Deficit Recovery	\$0	\$0	\$0	(\$1,222,656)	(\$1,222,656)	(\$8.00)	(\$8.00)*	\$0.00
Net Operating		\$29,015,431	\$26,342,675	\$28,103,748	\$29,880,374	\$31,863,912	\$195.50	\$208.49	\$12.99
Fund Contributions:									
34	Reserve Funds	\$2,598,144	\$2,903,808	\$2,903,808	\$2,598,144	\$2,598,144	\$17.00	\$17.00**	\$0.00
35	Contingency Fund	305,664	764,160	0	764,160	916,992	5.00	6.00***	1.00
Total Fund Contributions		\$2,903,808	\$3,667,968	\$2,903,808	\$3,362,304	\$3,515,136	\$22.00	\$23.00	\$1.00
TOTAL BASIC ASSESSMENTS		\$31,919,239	\$30,010,643	\$31,007,556	\$33,242,678	\$35,379,048	\$217.50	\$231.49	\$13.99

*Version 1 of the 2023 Business Plan assumes surplus of \$1.2M from 2022 operating plan. Amount may be changed at a later date.

**The 2023 Reserve contribution of \$17.00 PMPM is based on last year's reserve plan. Actual amount for 2023 will be determined at a later date.

***The 2023 Contingency contribution of \$6.00 PMPM is based on last year's reserve plan. Actual amount for 2023 will be determined at a later date.

ATTACHMENT



2023 BUSINESS PLAN - BY DEPARTMENT

DESCRIPTION	2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 PLAN	2023 PLAN	ASSESSMENT		
						Per Manor Per Month		Change
						2022	2023	
Department								
Operating Contributions (Expenses net of Revenues):								
Office of the CEO	\$709,155	\$665,818	\$540,277	\$740,179	\$771,139	\$4.84	\$5.05	\$0.21
Media and Communications	3,011,027	1,605,084	2,216,225	2,146,923	2,542,279	14.05	16.63	2.58
Information Services	1,469,308	1,702,660	1,417,894	1,578,916	2,118,965	10.33	13.86	3.53
General Services	5,169,567	4,256,538	4,043,651	5,268,640	5,349,607	34.47	35.00	0.53
Financial Services	1,825,562	2,383,621	1,755,477	1,867,569	1,874,380	12.22	12.26	0.04
Security Services	5,524,260	5,833,457	5,783,930	6,605,911	6,624,537	43.22	43.35	0.13
Landscape Services	1,208,904	1,063,921	1,104,296	1,192,043	1,534,427	7.80	10.04	2.24
Recreation Services	6,308,203	5,469,944	5,827,935	6,609,666	6,902,241	43.25	45.16	1.91
Human Resource Services	1,000,120	301,845	235,489	294,805	280,611	1.93	1.84	(0.09)
Insurance	1,374,364	2,008,516	2,658,205	2,849,342	2,933,635	18.64	19.20	0.56
Maintenance & Construction	1,411,103	1,041,364	1,912,302	1,949,034	2,154,747	12.75	14.10	1.35
Non Work Center	3,858	9,907	608,067	0	0	0.00	0.00	0.00
Net Operating Expenses	\$29,015,431	\$26,342,675	\$28,103,748	\$31,103,030	\$33,086,568	\$203.50	\$216.49	\$12.99
(Surplus)/Deficit Recovery	\$0	\$0	\$0	(\$1,222,656)	(\$1,222,656)	(\$8.00)	(\$8.00)*	\$0.00
Total Operating Contributions	\$29,015,431	\$26,342,675	\$28,103,748	\$29,880,374	\$31,863,912	\$195.50	\$208.49	\$12.99
Fund Contributions:								
Reserve Funds	\$2,598,144	\$2,903,808	\$2,903,808	\$2,598,144	\$2,598,144	\$17.00	\$17.00**	\$0.00
Contingency Fund	305,664	764,160	0	764,160	916,992	5.00	6.00***	1.00
Total Fund Contributions	\$2,903,808	\$3,667,968	\$2,903,808	\$3,362,304	\$3,515,136	\$22.00	\$23.00	\$1.00
TOTAL BASIC ASSESSMENTS	\$31,919,239	\$30,010,643	\$31,007,556	\$33,242,678	\$35,379,048	\$217.50	\$231.49	\$13.99

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**The 2023 Reserve contribution of \$17.00 PMPM is based on last year's reserve plan. Actual amount for 2023 will be determined at a later date.

***The 2023 Contingency contribution of \$6.00 PMPM is based on last year's reserve plan. Actual amount for 2023 will be determined at a later date.

ATTACHMENT 3

Golden Rain Foundation of Laguna Woods Budget Comparison Report by Account 12/31/2023

GOLDEN RAIN FOUNDATION

	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Actuals</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
Non-Assessment Revenues:							
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	226,330	48,645	121,169	245,000	213,500	31,500	13%
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	0	0	544	50	500	(450)	(900%)
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	20,277	15,596	11,293	17,999	27,427	(9,428)	(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	68,140	10,672	26,194	65,000	55,000	10,000	15%
Total Merchandise Sales	338,214	269,630	522,651	468,050	609,006	(140,956)	(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	1,185	467	190	1,000	1,200	(200)	(20%)
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	58,320	55,440	54,000	54,000	54,000	0	0%
Total Rentals	125,879	142,958	140,779	165,400	197,500	(32,100)	(19%)
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	53,699	203,850	178,911	202,000	227,500	(25,500)	(13%)
Total Broadband Services	4,797,353	5,186,355	5,038,208	5,818,200	5,554,800	263,400	5%
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	0	0	0	1,728	11,500	(9,772)	(566%)
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	113,871	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%

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	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Assessment Increase/ (Decrease)	VAR %
46004500 - Resident Violations	0	1,000	0	0	704	(704)	0%
44501000 - Additional Occupant Fee	191,223	191,860	176,900	204,855	214,995	(10,140)	(5%)
44503500 - Resale Processing Fee	7,272	3,600	0	5,000	3,600	1,400	28%
44504000 - Resident Id Card Fee	17,275	6,125	9,600	19,300	11,000	8,300	43%
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	0	0	640	0	0	0	0%
47001000 - Cash Discounts - Accounts Payable	4,526	0	0	0	0	0	0%
47001500 - Late Fee Revenue	9,810	9,409	5,805	11,600	8,000	3,600	31%
47002800 - Fuel & Oil Administrative Fee	3,090	10,800	10,800	34,800	0	34,800	100%
46005500 - Disaster Task Force	4,531	764	214	4,500	4,500	0	0%
49009000 - Miscellaneous Revenue	94	11,456	12,366	11,220	14,156	(2,936)	(26%)
Total Miscellaneous	1,115,511	655,785	659,087	1,117,904	1,214,109	(96,205)	(9%)
Total Non-Assessment Revenue	8,680,396	7,893,266	8,449,044	10,168,650	10,353,187	(184,537)	(2%)
Expenses:							
Employee Compensation							
51011000 - Salaries & Wages - Regular	12,478,298	12,174,885	11,796,090	13,970,633	14,850,877	880,244	6%
51021000 - Union Wages - Regular	3,120,550	2,804,255	2,975,967	3,488,359	3,570,930	82,571	2%
51041000 - Wages - Overtime	228,204	140,167	174,106	167,765	164,515	(3,250)	(2%)
51051000 - Union Wages - Overtime	44,792	37,595	42,993	44,271	42,202	(2,068)	(5%)
51061000 - Holiday & Vacation	1,451,774	1,582,534	1,549,091	1,188,828	1,274,887	86,059	7%
51071000 - Sick	396,138	396,252	330,368	484,917	520,020	35,103	7%
51081000 - Sick - Part Time	0	0	8	0	0	0	0%
51091000 - Missed Meal Penalty	44,683	36,556	35,116	29,079	30,315	1,235	4%
51101000 - Temporary Help	126,815	32,729	86,823	18,762	12,134	(6,629)	(35%)
51981000 - Compensation Accrual	58,784	(548,446)	70,253	0	0	0	0%
Total Employee Compensation	17,950,037	16,656,526	17,060,816	19,392,615	20,465,880	1,073,265	6%
Compensation Related							
52411000 - F.I.C.A.	1,310,154	1,259,660	1,239,115	1,450,604	1,533,412	82,808	6%
52421000 - F.U.I.	24,062	20,481	19,611	20,136	22,533	2,396	12%
52431000 - S.U.I.	184,174	139,996	129,842	128,475	136,434	7,960	6%
52441000 - Union Medical	1,068,125	986,122	1,035,574	1,179,064	1,217,787	38,723	3%
52451000 - Workers' Compensation Insurance	956,875	749,587	832,327	897,555	945,516	47,961	5%
52461000 - Non Union Medical & Life Insurance	1,206,780	1,321,808	1,266,880	1,535,742	1,733,771	198,029	13%
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	219,785	228,260	252,742	313,800	344,443	30,643	10%
52481000 - Non-Union Retirement Plan	265,860	285,206	268,394	477,635	518,950	41,315	9%
52981000 - Compensation Related Accrual	(99,510)	(77,717)	14,265	0	0	0	0%
Total Compensation Related	5,145,248	4,913,404	5,058,749	6,003,011	6,452,846	449,835	7%
Materials and Supplies							
53001000 - Materials & Supplies	1,373,794	1,221,335	1,231,351	1,344,679	1,377,284	32,605	2%
53003000 - Materials Direct	33,335	56,416	0	0	0	0	0%
53003500 - Materials Direct - Grf	306,841	256,258	308,069	385,618	364,494	(21,124)	(5%)
53004000 - Freight	43,197	30,378	30,689	35,361	42,751	7,390	21%
Total Materials and Supplies	1,757,167	1,564,387	1,570,108	1,765,658	1,784,529	18,870	1%
Cost of Goods Sold							
53101000 - Cost Of Sales - Warehouse	18,736	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	238,432	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	875,691	705,598	881,645	886,055	918,102	32,047	4%
53301500 - Sewer	77,338	67,047	75,868	84,696	86,358	1,662	2%
53302000 - Water	605,107	645,378	762,448	700,310	727,470	27,160	4%
53302500 - Trash	220,868	191,847	128,609	148,028	148,815	786	1%
53303500 - Gas	244,948	164,840	237,215	232,781	337,437	104,656	45%
53304000 - Telephone	284,506	316,676	308,599	359,369	342,957	(16,412)	(5%)
Total Utilities and Telephone	2,308,457	2,091,386	2,394,384	2,411,239	2,561,139	149,899	6%
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%

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	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Actuals</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
Legal Fees							
53401500 - Legal Fees	994,184	336,669	737,723	329,196	245,850	(83,346)	(25%)
Total Legal Fees	994,184	336,669	737,723	329,196	245,850	(83,346)	(25%)
Professional Fees							
53402000 - Audit & Tax Preparation Fees	130,132	133,883	139,399	143,010	143,010	0	0%
53402500 - Payroll System Fees	169,100	170,233	151,928	172,500	173,500	1,000	1%
53403500 - Consulting Fees	291,803	260,165	117,540	243,233	506,499	263,266	108%
53404500 - Fees	6,000	7,000	8,000	6,000	6,000	0	0%
Total Professional Fees	597,035	571,281	416,867	564,743	829,009	264,266	47%
Equipment Rental							
53501500 - Equipment Rental/Lease Fees	213,295	200,704	258,816	216,114	289,655	73,541	34%
Total Equipment Rental	213,295	200,704	258,816	216,114	289,655	73,541	34%
Outside Services							
53601000 - Bank Fees	100,810	75,631	91,842	70,000	60,000	(10,000)	(14%)
53601500 - Credit Card Transaction Fees	173,485	199,571	224,525	190,444	176,035	(14,409)	(8%)
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	0	2,200	4,200	2,000	91%
54603500 - Outside Services CC	2,064	45,117	37,140	0	0	0	0%
53704000 - Outside Services	1,732,371	1,925,334	2,463,042	2,675,781	2,638,920	(36,861)	(1%)
Total Outside Services	2,036,708	2,252,750	2,829,913	2,961,494	2,900,604	(60,890)	(2%)
Repairs and Maintenance							
53701000 - Equipment Repair & Maint	285,946	694,940	653,177	801,623	620,383	(181,240)	(23%)
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	10,644	17,207	464	11,099	11,119	20	0%
53703500 - Water Softener	3,122	4,070	0	4,083	4,242	159	4%
Total Repairs and Maintenance	660,523	954,116	886,508	1,215,359	999,674	(215,685)	(18%)
Other Operating Expense							
53604000 - Pest Control Fees	8,095	4,402	15,510	19,815	20,782	967	5%
53801000 - Mileage & Meal Allowance	9,701	2,823	3,811	14,244	13,289	(955)	(7%)
53801500 - Travel & Lodging	5,793	1,579	5	6,259	8,000	1,741	28%
53802000 - Uniforms	113,695	98,880	106,246	128,010	125,279	(2,730)	(2%)
53802500 - Dues & Memberships	15,075	12,695	14,355	20,418	18,380	(2,038)	(10%)
53803000 - Subscriptions & Books	9,489	6,151	14,978	10,576	17,488	6,911	65%
53803500 - Training & Education	54,717	20,266	34,516	86,168	111,870	25,702	30%
53804000 - Staff Support	68,181	45,144	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	75,266	93,802	100,768	6,965	7%
54001000 - Board Relations	6,172	3,129	10,682	13,005	16,980	3,975	31%
54001500 - Public Relations	40,168	24,112	6,059	1,000	0	(1,000)	(100%)
54002000 - Postage	16,445	33,727	35,879	53,610	40,530	(13,079)	(24%)
54002500 - Filing Fees / Permits	37,039	51,048	148,643	148,103	174,585	26,482	18%
54502500 - Cable Promotions	4,094	0	0	3,000	2,500	(500)	(17%)
Total Other Operating Expense	598,345	443,005	648,435	850,861	938,281	87,420	10%
Income Taxes							
54301000 - State & Federal Income Taxes	32,003	593,124	0	1,000	1,000	0	0%
Total Income Taxes	32,003	593,124	0	1,000	1,000	0	0%
Property and Sales Tax							
54301500 - State & Local Taxes	122,405	122,270	40,471	23,242	9,050	(14,192)	(61%)
54302000 - Property Taxes	3,151	3,525	3,151	3,580	3,621	41	1%
Total Property and Sales Tax	125,556	125,795	43,622	26,822	12,671	(14,151)	(53%)
Insurance							
54401000 - Hazard & Liability Insurance	1,280,014	1,739,534	2,261,770	2,426,418	2,608,011	181,593	7%
54401500 - D&O Liability	57,343	55,406	63,781	69,400	81,830	12,430	18%
54402000 - Property Insurance	29,655	205,359	326,200	324,866	225,194	(99,672)	(31%)
54402500 - Auto Liability Insurance	4,434	1,163	895	10,000	7,500	(2,500)	(25%)
54403000 - General Liability Insurance	2,656	7,088	2,785	3,960	3,950	(10)	0%
54403500 - Property Damage	263	0	2,892	10,000	7,500	(2,500)	(25%)
Total Insurance	1,374,364	2,008,550	2,658,323	2,844,643	2,933,985	89,342	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%

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54502000 - Cable - City of Laguna Woods Franchise Fees	<u>299,191</u>	<u>255,185</u>	<u>214,570</u>	<u>313,000</u>	<u>215,500</u>	<u>(97,500)</u>	<u>(31%)</u>
Total Cable Programming/Copyright/Franchise	<u>5,127,580</u>	<u>3,792,055</u>	<u>3,966,508</u>	<u>4,328,000</u>	<u>4,415,500</u>	<u>87,500</u>	<u>2%</u>
Net Allocation to Mutuals							
48501000 - Allocated To Grf Departments	<u>(6,389,122)</u>	<u>(6,578,836)</u>	<u>(6,748,979)</u>	<u>(7,650,358)</u>	<u>(7,185,251)</u>	<u>465,107</u>	<u>6%</u>
48502500 - Mutual General Operating	<u>(5,382)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
54602500 - Allocated Expenses	<u>3,847,280</u>	<u>3,678,169</u>	<u>3,973,664</u>	<u>4,701,287</u>	<u>4,302,246</u>	<u>(399,041)</u>	<u>(8%)</u>
Total Net Allocation To Mutuals	<u>(2,547,224)</u>	<u>(2,900,667)</u>	<u>(2,775,316)</u>	<u>(2,949,071)</u>	<u>(2,883,004)</u>	<u>66,067</u>	<u>2%</u>
Uncollectible Accounts							
54602000 - Bad Debt Expense	<u>9,432</u>	<u>1,416</u>	<u>12,184</u>	<u>12,100</u>	<u>12,100</u>	<u>0</u>	<u>0%</u>
Total Uncollectible Accounts	<u>9,432</u>	<u>1,416</u>	<u>12,184</u>	<u>12,100</u>	<u>12,100</u>	<u>0</u>	<u>0%</u>
(Gain)/Loss on Sale or Trade							
54101000 - (Gain)/Loss - Warehouse Sales	<u>(520)</u>	<u>(56,922)</u>	<u>(180,899)</u>	<u>(25,000)</u>	<u>0</u>	<u>25,000</u>	<u>100%</u>
Total (Gain)/Loss on Sale or Trade	<u>(520)</u>	<u>(56,922)</u>	<u>(180,899)</u>	<u>(25,000)</u>	<u>0</u>	<u>25,000</u>	<u>100%</u>
Total Expenses	<u>37,695,827</u>	<u>34,235,941</u>	<u>36,552,793</u>	<u>41,271,681</u>	<u>43,439,755</u>	<u>2,168,074</u>	<u>5%</u>
Excess of Revenues Over Expenses	<u>(\$29,015,431)</u>	<u>(\$26,342,675)</u>	<u>(\$28,103,748)</u>	<u>(\$31,103,031)</u>	<u>(\$33,086,568)</u>	<u>\$1,983,538</u>	<u>6%</u>



STAFF REPORT

DATE: June 20, 2022
FOR: Board of Directors
SUBJECT: 2023 Capital Plan Proposals

RECOMMENDATION

Staff recommends the Board review the proposed 2023 Capital Plan and provide direction for change or revision at the meeting on June 20, 2022, if necessary.

BACKGROUND

At its May 23 and June 6, 2022 meetings, the GRF Board reviewed a Five-Year Capital Improvement Plan (CIP) (see Attachment 1) to prioritize upcoming projects. Based on input received at the meeting and subsequent discussions, staff have refined the CIP as included in this agenda.

The CIP of this corporation reflects the funding necessary to maintain, repair, replace or restore major common-area components with funding provided from various reserve funds over the next 30 years.

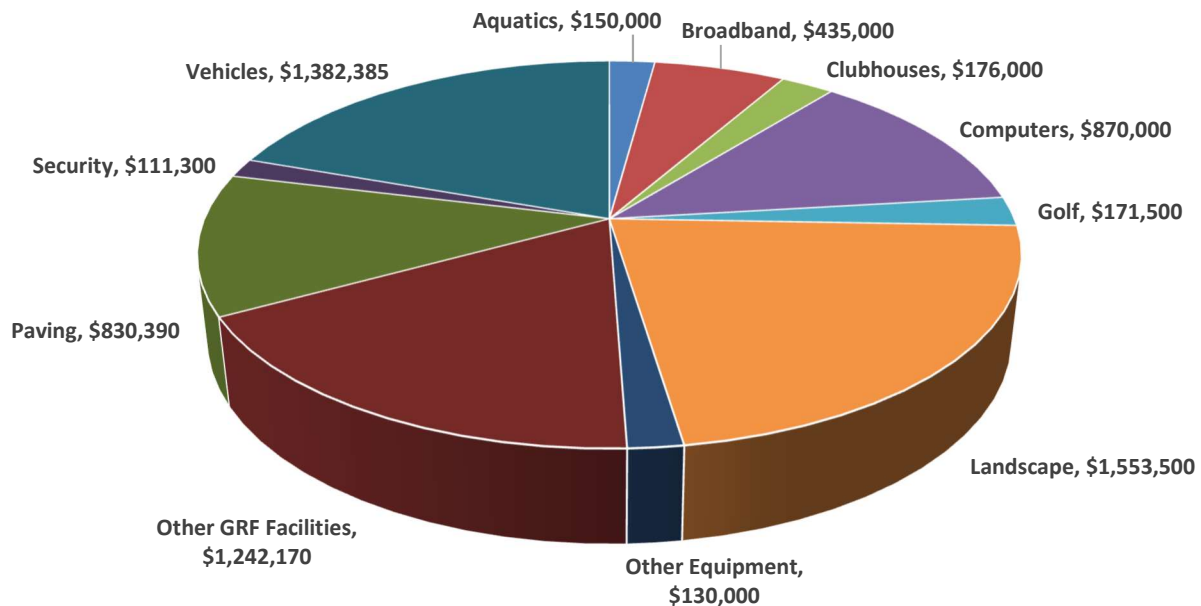
- The Equipment Reserve Fund is used for the purchase of new and replacement equipment, including but not limited to vehicles, machinery, office equipment, and furniture. This fund receives monies through assessments, investment earnings, and a transfer of operating surplus if directed by the board.
- The Facilities Reserve Fund is used for the acquisition, addition, replacement or improvement of Foundation and Trust facilities and their components. This fund receives monies through assessments, investment earnings, and a transfer of operating surplus if directed by the board.
- Trust Facilities Fee Fund accumulates fees charged at the time of title transfer, generating revenue to maintain and improve the recreational and other amenities available to all residents of Laguna Woods Village. These monies are transferred by the board, as needed, to fund projects included in this plan.

A narrower focus over the next five years is provided by the CIP. This document details the proposed projects and budgetary estimates for all GRF equipment and facility needs. A summary of the five-year CIP is reflected in Table 1 below. Annual funding is obtained as part of the business planning process.

Table 1

	Proposed 2023	Estimated 2024	Estimated 2025	Estimated 2026	Estimated 2027	TOTAL
CIP Total	\$7,052,245	\$16,287,400	\$10,086,385	\$9,417,460	\$10,741,880	\$53,585,370

The proposed 2023 funding of \$7,052,245 is \$5,880,555 less than the \$12,932,800 projected for 2023 in the current year reserves plan, primarily attributable to deferral of Clubhouse 1 improvements to reflect a more realistic timeline. A pie graph of proposed expenditures is presented below:



FINANCIAL ANALYSIS

The proposed projects for 2023 total \$7,052,245, as summarized below. This report provides a brief description of each project recommended for the upcoming budget year, divided into the categories commensurate with the location of the projects.

	Equipment	Facilities	Total
Aquatics			\$150,000
CH 1 Pool Replastering		\$100,000	\$100,000
CH 2 Pool Deck Resurfacing		\$25,000	\$25,000
CH 5 Commercial Pool Equipment/Pumps	\$25,000		\$25,000

- Funding of \$100,000 is recommended to replace the deteriorated plaster surface coating for the Clubhouse 1 pool. The plaster is exhibiting major cracking and discoloration due to surpassing its useful life.
- Funding of \$25,000 is recommended to resurface the Clubhouse 2 pool deck. The pool deck paint is severely chipped and will be removed and recoated with a compatible surface treatment to withstand the elements and usage.
- Funding of \$25,000 is recommended to replace the CH 5 pool pumps and associated equipment at Clubhouse 5. The equipment has surpassed its useful life and needs to be replaced.

	Equipment	Facilities	Total
Broadband Services			\$435,000
Set Top Boxes	\$200,000		\$200,000
Infrastructure	\$200,000		\$200,000
Village Television Studio Equipment (Server)	\$35,000		\$35,000

- Funding of \$200,000 is recommended for the purchase of approximately 650 set top boxes for digital video services and replacement of failed units at the end of their useful lives.
- Funding of \$200,000 is recommended to replace aging cable infrastructure. The existing cable infrastructure is 20-years old. It is normal that metal enclosures and underground conduits deteriorate over time. By reinvesting in this infrastructure project, it is anticipated to add an additional 20 years of service to this system. Splitting the nodes for additional service capacity (spectrum/bandwidth) will be needed to support resident bandwidth growth as identified in The Broadband Group analysis. Funds will be utilized to immediately repair failed components and to continue the inspection of the entire network to determine future repairs.
- Funding of \$35,000 is recommended to replace the Village Television video server which was originally purchased in 2015. The video server controls the recording, playback and scheduling of all Village Television programming.

	Equipment	Facilities	Total
Clubhouses			\$176,000
CH 1 Fountain Replaster & Tile		\$25,000	\$25,000
CH 1 Mounted Projector – Ballroom	\$20,000		\$20,000
CH 1 Commercial Dishwasher and Booster	\$15,000		\$15,000
CH 2 Parking Lot Power Outlets		\$100,000	\$100,000
CH 5 Stage Lighting - Dimmer Rack	\$10,000		\$10,000
CH 5 Projector (Ballroom)	\$6,000		\$6,000

- For Clubhouse 1, funding of \$25,000 is recommended to replace the deteriorated plaster and tile surface coating for the Clubhouse 1 fountain. The plaster and tile surfacing are exhibiting major cracking and discoloration due to surpassing its useful life. Funding of \$20,000 is recommended to install a mounted projector in the Ballroom; funding of \$15,000 is recommended for the replacement of the commercial dishwasher and booster, which has reached the end of its useful life.
- For Clubhouse 2, funding of \$100,000 is recommended for engineering and construction of outdoor power outlets in the parking lot to provide a reliable power source for concerts and other outdoor activities.
- For Clubhouse 5, funding of \$10,000 is recommended to improve stage lighting and funding of \$6,000 is recommended for a portable ballroom projector.

	Equipment	Facilities	Total
Computers			\$870,000
Network Server Hardware & Software	\$500,000		\$500,000
Phone System	\$370,000		\$370,000

- Funding of \$500,000 is recommended for network hardware and software. The current corporate server equipment will be six years old next year and in need of replacement. These servers are the heart of the local area computer network and contain much of the centralized file distribution, computer storage, application databases, community access databases, controls, scanning, and document imaging for all community administrative functions. The computer servers are part of a virtual server hyper-converged computing environment, a pool of host server processors and RAM, in conjunction with a pool of storage arrays providing the hardware necessary for "virtual" software servers to function. The servers and storage hardware have reached the end of their useful life and are necessary to keep operating systems, database management systems, virus control, and backup disaster preparedness systems up to date.
- Funding of \$370,000 is recommended to update the phone system needed to improve the user experience and ease of use. Current phone system is 8 years old and is at the end of support in 2023.

	Equipment	Facilities	Total
Golf Facilities			\$171,500
Riding Greens Mower	\$56,500		\$56,500
Rough Mower	\$45,000		\$45,000
Bunker Rake	\$24,100		\$24,100
Greens Roller	\$22,000		\$22,000
Push Greens Mower	\$15,600		\$15,600
Turf Roller	\$8,300		\$8,300

- Funding of \$171,500 is recommended for the replacement of various golf facilities maintenance equipment items which have reached the end of their useful life. The equipment is needed to maintain the aesthetic appeal and functionality of the Village golf courses. The 27-Hole Golf Course is one of the most widely used amenities at Laguna Woods Village. The specialized equipment is needed to enable the golf maintenance crew to address specific maintenance needs.

	Equipment	Facilities	Total
Landscape			\$1,553,500
Centralized Irrigation System (Phase 4)	\$1,222,000		\$1,222,000
48" Lawn Mowers (3)	\$108,000		\$108,000
Mini Skid Steer Trencher	\$45,000		\$45,000
Stump Cutter (Grinder)	\$35,000		\$35,000
Gas Power Sprayers (2)	\$13,500		\$13,500
Grapple Rakes (2)	\$10,000		\$10,000
Plasma Cutter	\$5,000		\$5,000
Battery Equipment	\$85,000		\$85,000
Repair Shop Electrical Upgrade	\$30,000		\$30,000

- Funding of \$1,222,000 is recommended for phase 4 of the five-year replacement of the centralized irrigation system. The current centralized irrigation system was installed in 2001. The current system cannot be utilized to track problems in the field, requiring staff to physically visit every system to verify functionality. The GRF Board approved replacement of the system over the course of five years. Initial funding of \$300,000 was approved in 2020 and 2021; \$200,000 was approved in 2022. Based on updated cost estimates, funding for the final phases of \$1,222,000 is recommended in 2023 and 2024.
- Funding of \$216,500 is recommended to replace mowers and a variety of miscellaneous landscaping equipment that requires replacement due to age.
- Funding of \$115,000 is recommended for battery equipment and to upgrade the repair shop electrical system.

	Equipment	Facilities	Total
Other Equipment			\$130,000
Maintenance Operations Equipment	\$50,000		\$50,000
Maintenance Services Equipment	\$50,000		\$50,000
Miscellaneous Fleet/Paving Equipment	\$30,000		\$30,000

- Funding of \$50,000 is recommended for building maintenance operations equipment. By including this funding in the Capital Plan, maintenance tools and equipment can be purchased, if needed, without deferring service requests or decreasing productivity.
- Funding of \$50,000 is recommended for maintenance services equipment. Funding for miscellaneous tools and equipment allows for timely purchases of equipment, if needed, to support maintenance service levels.
- Funding of \$30,000 is recommended for the replacement or addition of miscellaneous equipment as needed for fleet, paving, and janitorial use.

	Equipment	Facilities	Total
Other GRF Facilities			\$1,242,170
Building E Design Development and Construction		\$750,000	\$750,000
Slope Renovation		\$167,170	\$167,170
Miscellaneous Projects		\$125,000	\$125,000
Equestrian Center Arena Lighting System		\$100,000	\$100,000
Equestrian Center Security Fencing and Gate		\$75,000	\$75,000
Equestrian Center Trim and Door Painting		\$25,000	\$25,000

- Funding of \$750,000 is recommended for Building E design phase. In January 2022, the Board approved a contract for a feasibility study to assess options for replacing the existing Building E structure. The building contains administrative support offices for Landscape, Security, and Maintenance Departments. Upon completion of the feasibility study, the Board will be requested to consider moving forward with the design phase for the project.
- Funding of \$167,170 is recommended for Slope Renovation, previously budgeted in operations. A vendor will be contracted to renovate GRF slopes so in-house crews can continue to provide existing service levels.
- Funding of \$125,000 is recommended for miscellaneous projects. By including this funding in the Capital Plan, unforeseen small capital projects can be completed in an economical and timely fashion without going through the formal board review process required for supplemental appropriations. Projects under \$25,000 will be completed at the discretion of the CEO and projects over \$25,000 must follow normal board approval process.
- Funding of \$100,000 is recommended for a new Equestrian Center Arena Lighting System needed to provide lighting for arenas and pathways. The new lighting will enhance safety for resident boarders and their horses. Many residents prefer to visit the center in the evenings and the lighting will also assist in attracting additional boarders to our facility.
- Funding of \$75,000 is recommended for construction and installation of new security fencing and gate needed to properly secure the facility. The new fencing will also discourage unauthorized personnel from entering the facility after hours.
- Funding of \$25,000 is recommended for Equestrian Center Wood Trim and Stall Door Painting. The wood trim and stall door paint is deteriorated and needs to be repainted to protect the structure from pests and weathering.

	Equipment	Facilities	Total
Paving			\$830,390
Asphalt Paving and Sealcoat Programs		\$630,390	\$630,390
Parkway Concrete Repairs		\$200,000	\$200,000

- Funding of \$630,390 is recommended for the Asphalt Paving and Sealcoat Programs. GRF streets and parking lots provide residents vehicular access to their manors and facilities within the Community. The anticipated serviceable life of the new pavement is estimated to be 25 years. The recommended asphalt paving budget is \$544,160 and sealcoat budget is \$86,230. Sealcoat work for GRF pavement is completed on a seven-year cycle.
- Funding of \$200,000 is recommended for parkway concrete repairs. In coordination with paving, staff has identified concrete areas that require repair or replacement. With recommended funding of \$200,000, the parkway concrete repairs program is designed to repair damaged GRF curb/gutter, driveway aprons, and sidewalks adjacent to the planned paving overlay areas prior to asphalt paving work and add curb return ramps, as needed.

	Equipment	Facilities	Total
Security			\$111,300
Shepherd's Crook		\$105,000	\$105,000
Emergency Portable Generators (2)	\$6,300		\$6,300

- Funding of \$105,000 is recommended to replace the remaining barbed wire fencing approximately 915 LF along GRF property. The City of Laguna Woods discontinued allowing the use of barbed wire in perimeter barriers in 2017.
- Funding of \$6,300 is recommended for the purchase of two portable generators that will be used for emergencies or power outages to power two Gatehouses at the same time. The generators produce "clean power" that not only can connect to the Gatehouse's transfer switch, but safely power the computers and kiosk which require "clean power."

	Equipment	Facilities	Total
Vehicles			\$1,382,385
Small Pickup Truck (9)	\$227,625		\$227,625
Full Size Truck (5)	\$230,145		\$230,145
Security Vehicle (4)	\$216,130		\$216,130
Transportation Bus	\$200,000		\$200,000
Transit Work Van (4)	\$192,660		\$192,660
Utility Vehicle (8)	\$118,225		\$118,225
Misc Vehicle Purchases	\$100,000		\$100,000
Equipment Trailer (3)	\$45,000		\$45,000
Equestrian Horse Trailer	\$27,600		\$27,600
In-Car Video Surveillance Equipment	\$25,000		\$25,000

Vehicle Maintenance is responsible for maintenance and repair of the entire Laguna Woods Village vehicle and mobile equipment fleet. Staff strives to extend serviceable life where possible by providing preventive maintenance on equipment. However, as equipment ages, repairs can become more frequent and costly. To minimize expense and downtime, replacement of certain equipment is necessary.

- **REPLACEMENTS:** Staff evaluated the fleet and recommend funding of \$1,382,385 for the vehicle replacements noted above. These components of the fleet are used by various departments to transport crews and equipment to job sites and to perform work. Because the funding is appropriated well in advance of the actual purchase, General Services Fleet Maintenance personnel will reevaluate utilization and repair costs prior to purchase to ensure that the appropriate individual vehicle is selected for replacement.

Prepared By: Jose Campos, Assistant Director of Financial Services

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

ATTACHMENT(S)

ATT1: 2023 CIP 5-Year

GOLDEN RAIN FOUNDATION

5 YEAR CAPITAL IMPROVEMENT PLAN

Category/Fund/Description	2023	2024	2025	2026	2027	Total
Aquatics						
Equipment Fund						
CH 5 Pool Heaters	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ 18,000
CH 5 Commercial Pool Equipment/pumps	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
CH1 Pool Cover	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
CH2 Pool Cover	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
CH4 Pool Cover	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
Facility Fund						
CH 1 Pool Plastering	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
CH 2 Pool Deck Resurfacing	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
CH 2 Pool Replastering	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ 55,000
CH 4 Pool Replastering	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 55,000
CH 6 Pool Replastering	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Aquatics Total	\$ 150,000	\$ 18,000	\$ 55,000	\$ 15,000	\$ 110,000	\$ 348,000
Broadband Services						
Equipment Fund						
Board Room Cameras & Equipment	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Broadband Fiber Network Calibration	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ 105,000
Broadband Infrastructure	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,200,000
Broadband Set Top Boxes	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,400,000
Broadband Signal Receivers and Transcoders	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
Broadband Standby Satellite Dish	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000
Broadband UPS Battery for Power Supplies	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 22,000
Control Room Digital Upgrade	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
Remote Broadcast Cameras at CHs	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Studio Cameras & Aux. Equipment	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Village Television Studio Equipment (Serwer)	\$ 35,000	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 105,000
Broadband Services Total	\$ 435,000	\$ 872,500	\$ 679,500	\$ 567,500	\$ 739,500	\$ 3,294,000
Clubhouses						
Equipment Fund						
CH 1 Commercial Appliances	\$ -	\$ -	\$ -	\$ -	\$ 74,000	\$ 74,000
CH 1 Commercial Dishwasher and booster	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
CH 1 Fountain Equipment	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
CH 1 Pool & Locker Rm Shower Heaters	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
CH 2 Commercial Appliances	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
CH 2 Convection Oven	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
CH 5 Convection Oven	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
CH 6 Commercial Appliances	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
CH1 Clubhouse Tables	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
CH1 Main Lounge Sound System	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
CH1 Mounted Projector - Ballroom and Main Lounge	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 40,000
CH5 Portable Stages	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000

GOLDEN RAIN FOUNDATION

5 YEAR CAPITAL IMPROVEMENT PLAN

Category/Fund/Description	2023	2024	2025	2026	2027	Total
CH5 Projector (Ballroom)	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
CH5 Screen (Ballroom)	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
CH5 Sound Board	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
CH5 Stage Lighting - Dimmer Rack	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
CH5 Video Switcher	\$ -	\$ -	\$ -	\$ 11,000	\$ -	\$ 11,000
CH6 Sound System	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
CH7 Tables	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
PAC Pool Tables	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ 16,000
Facility Fund						
CH 1 Assessment / Renovation	\$ -	\$ 4,625,000	\$ 4,625,000	\$ -	\$ -	\$ 9,250,000
CH 1 Fountain Replaster & Tile	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
CH 2 Annex Building Assessment / Renovation	\$ -	\$ 50,000	\$ 250,000	\$ 1,850,000	\$ -	\$ 2,150,000
CH 2 Parking Lot Power Outlets	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
CH 4 Assessment / Renovation	\$ -	\$ -	\$ 80,000	\$ 500,000	\$ 3,700,000	\$ 4,280,000
CH 4 Expanded Community Gathering Area	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
CH 4 Lounge renovation	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
CH 5 Assessment / Renovation	\$ -	\$ -	\$ -	\$ 80,000	\$ 250,000	\$ 330,000
CH 5 Bar Area Flooring	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
CH 5 Flooring	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
CH 6 Assessment / Renovation	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
CH 7 Assessment / Renovation	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000
CH 7 Flat Roof Replacement	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
CH 7 HVAC System	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 175,000
CH 7 Wood Floor - Main Lounge	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000
CH4 Metal Raku Roof Cover	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
PAC Roof Replacement	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000
Clubhouses Total	\$ 176,000	\$ 5,242,000	\$ 5,123,000	\$ 2,856,000	\$ 4,150,000	\$ 17,547,000
Computers						
Equipment Fund						
Access Control System Refresh ID Cards	\$ -	\$ -	\$ -	\$ 89,000	\$ -	\$ 89,000
CAD Format Plotter	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Community WiFi Hotspots - RUCKS	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
Fleet/Fuel Management Software	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
HR Management and Payroll Software - Hosted	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Network Server Hardware and Software	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Network Switching, Routing, and Security Hardware	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000
Phone System	\$ 370,000	\$ -	\$ -	\$ -	\$ -	\$ 370,000
Vehicle Computers	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 40,000
Computers Total	\$ 870,000	\$ 115,000	\$ 100,000	\$ 439,000	\$ 30,000	\$ 1,554,000
Fitness						
Equipment Fund						
CH1 Elliptical Trainers	\$ -	\$ -	\$ -	\$ 22,100	\$ -	\$ 22,100

GOLDEN RAIN FOUNDATION

5 YEAR CAPITAL IMPROVEMENT PLAN

Category/Fund/Description	2023	2024	2025	2026	2027	Total
CH1 Recumbent Cross Trainer	\$ -	\$ -	\$ 17,000	\$ -	\$ -	\$ 17,000
CH1 Treadmills	\$ -	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 108,000
CH1 Update Fitness Equipment	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ 85,000
Community Center CFC Equipment	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Facility Fund						
CH 1 Fitness Center HVAC	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
CH 1 Mini Gym HVAC	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000
Fitness Total	\$ -	\$ 27,000	\$ 144,000	\$ 134,100	\$ 197,000	\$ 502,100
Golf Facilities						
Equipment Fund						
Greens Roller	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
Chemical Sprayer	\$ -	\$ 56,300	\$ -	\$ -	\$ -	\$ 56,300
Core Processor	\$ -	\$ -	\$ -	\$ 31,000	\$ -	\$ 31,000
Golf 9-Hole Patio Cover	\$ -	\$ -	\$ -	\$ 13,000	\$ -	\$ 13,000
Golf 9-Hole Patio Furniture	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 10,000
Irrigation Component; 250 Saddles	\$ -	\$ -	\$ -	\$ 325,000	\$ -	\$ 325,000
Irrigation System Components; Heads	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ 175,000
Riding Greens Mower	\$ 56,500	\$ -	\$ -	\$ -	\$ -	\$ 56,500
Par Three Course Irrigation Renovation	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ 800,000
Rough Mower	\$ 45,000	\$ 48,000	\$ -	\$ -	\$ 48,000	\$ 141,000
Rough Mower; 72"	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000
Bunker Rake	\$ 24,100	\$ -	\$ -	\$ -	\$ -	\$ 24,100
Push Greens Mower	\$ 15,600	\$ -	\$ -	\$ -	\$ -	\$ 15,600
Turf Roller	\$ 8,300	\$ -	\$ -	\$ -	\$ -	\$ 8,300
Tow Behind Top Dresser	\$ -	\$ -	\$ -	\$ 16,800	\$ -	\$ 16,800
VG - Cafe Furniture	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
VG - Cart Barn Air Compressor	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500
VG - Commercial Appliances	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ 110,000
VG - Lounge Furniture	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
VG - Water and Ice Machine	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
Facility Fund						
Golf 27-Hole Restrooms	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
Golf Course Starter Shacks	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
VG - HVAC System	\$ -	\$ -	\$ -	\$ 115,000	\$ -	\$ 115,000
VG - Renovation	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
Golf Facilities Total	\$ 171,500	\$ 1,722,300	\$ 245,000	\$ 618,300	\$ 73,000	\$ 2,830,100
Landscape						
Equipment Fund						
48" Lawn Mowers w/Mulch Kits	\$ 108,000	\$ 78,000	\$ 91,000	\$ 112,000	\$ 70,000	\$ 459,000
60" Mower w/Mulch Kit	\$ -	\$ -	\$ 15,000	\$ 15,750	\$ 16,540	\$ 47,290
Centralized Irrigation System	\$ 1,222,000	\$ 1,222,000	\$ -	\$ -	\$ -	\$ 2,444,000
Gas Power Sprayer (2)	\$ 13,500	\$ -	\$ -	\$ -	\$ 15,000	\$ 28,500

GOLDEN RAIN FOUNDATION

5 YEAR CAPITAL IMPROVEMENT PLAN

Category/Fund/Description	2023	2024	2025	2026	2027	Total
Hydraulic Sprayer John Bean	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Mini Skid Steer Trencher 07	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Mini Skid Steer Trencher Dingo 2000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Navigator Mowers - Walkers	\$ -	\$ 17,000	\$ 72,000	\$ 37,000	\$ 57,000	\$ 183,000
Utility Tractor w/Loader Kubota	\$ -	\$ -	\$ -	\$ 47,470	\$ -	\$ 47,470
Root Cutter Dosco	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ 45,000
Battery Equipment	\$ 85,000	\$ -	\$ 169,000	\$ 164,200	\$ 182,700	\$ 600,900
Repair Shop Electrical Upgrade (Battery Equipment)	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Plasma Cutter	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Grapple Rakes (2)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Stump Cutter (Grinder)	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Landscape Total	\$ 1,553,500	\$ 1,317,000	\$ 347,000	\$ 471,420	\$ 361,240	\$ 4,050,160
Other Equipment						
Equipment Fund						
Maintenance Operations Equipment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Community Center Emergency Generator	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000
EQ Arena Groomer/Planer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQ Hot Walker/Horse Conditioner	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
EQ Sun Shades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lawn Bowling Patio Furniture	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Lawn Bowling Shade Covers	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Maintenance Services Equipment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Misc Fleet/Paving Equipment	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
Misc Painting Equipment	\$ -	\$ -	\$ 61,000	\$ -	\$ -	\$ 61,000
Miscellaneous Equipment	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ 7,000
Tennis windcreens	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
Other Equipment Total	\$ 130,000	\$ 175,000	\$ 198,000	\$ 130,000	\$ 505,000	\$ 1,138,000
Other GRF Facilities						
Facility Fund						
Building D Assessment and Design Development	\$ -	\$ -	\$ 50,000	\$ 180,000	\$ 2,000,000	\$ 2,230,000
Building E Design Development and Construction	\$ 750,000	\$ 4,250,000	\$ -	\$ -	\$ -	\$ 5,000,000
Community Center Building/Site Renovation	\$ -	\$ -	\$ -	\$ 1,600,000	\$ -	\$ 1,600,000
Community Center HVAC System	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
EMS System	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000
EMS System - Consultant Fee	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
EQ Lighting Musco System	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
EQ Replacement of Large Arena Footing	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
EQ Security Fencing and Gate	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
EQ Trim and Stall Door Painting	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Equipment Covered Shelter-550 Landscape	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
GRF Reserves Study	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
Library HVAC System	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000

GOLDEN RAIN FOUNDATION

5 YEAR CAPITAL IMPROVEMENT PLAN

Category/Fund/Description	2023	2024	2025	2026	2027	Total
Maintenance Center - Building C Roof	\$ -	\$ 11,500	\$ -	\$ -	\$ -	\$ 11,500
Maintenance Center - Building E Roof	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Miscellaneous Projects	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000
Slope Renovation	\$ 167,170	\$ 167,170	\$ 167,170	\$ 172,185	\$ 172,185	\$ 845,880
Tennis Court Resurfacing	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
Tennis Facility Bldg/Site Renovate	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Vehicle Maintenance HVAC	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000
Vehicle Maintenance Roof	\$ -	\$ -	\$ 97,500	\$ -	\$ -	\$ 97,500
Other GRF Facilities Total	\$ 1,242,170	\$ 4,683,670	\$ 554,670	\$ 2,187,185	\$ 2,767,185	\$ 11,434,880
Paving						
Facility Fund						
Asphalt Paving and Sealcoat Programs	\$ 630,390	\$ 627,930	\$ 630,215	\$ 618,955	\$ 618,955	\$ 3,126,445
Parkway Concrete Repairs	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Paving Total	\$ 830,390	\$ 827,930	\$ 830,215	\$ 818,955	\$ 818,955	\$ 4,126,445
Security						
Equipment Fund						
(2) Solar powered radar signs	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
(2) Emergency Portable Generators	\$ 6,300	\$ -	\$ -	\$ -	\$ -	\$ 6,300
Facility Fund						
Camera Surveillance System	\$ -	\$ -	\$ 425,000	\$ -	\$ -	\$ 425,000
Shepherds Crook	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000
Security Total	\$ 111,300	\$ -	\$ 425,000	\$ -	\$ 10,000	\$ 546,300
Vehicles						
Equipment Fund						
Electric/Hybrid Vehicles (4)	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Equipment Trailer (3)	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 225,000
Full Size Truck (5)	\$ 230,145	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 790,145
Transit Work Van (4)	\$ 192,660	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 832,660
In-Car Video Surveillance Equipment	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Miscellaneous Vehicle Purchases	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 900,000
Utility Vehicles (8)	\$ 118,225	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 598,225
Security Vehicles (4)	\$ 216,130	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 776,130
Small Pick up Truck (9)	\$ 227,625	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 927,625
Tractor/Loader	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ 55,000
Transportation Bus	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ 800,000
Ford Escape Hybrid (3)	\$ -	\$ 107,000	\$ -	\$ -	\$ -	\$ 107,000
Equestrian Horse Trailer	\$ 27,600	\$ -	\$ -	\$ -	\$ -	\$ 27,600
Vehicles Total	\$ 1,382,385	\$ 1,287,000	\$ 1,385,000	\$ 1,180,000	\$ 980,000	\$ 6,214,385
Grand Total	\$ 7,052,245	\$ 16,287,400	\$ 10,086,385	\$ 9,417,460	\$ 10,741,880	\$ 53,585,370

ATTACHMENT 5

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

	2019	2020	2021	2022	2023	Increase
	Plan	Plan	Plan	Plan	Plan	(Decrease)
ALL DEPARTMENTS	741.04	751.01	727.86	734.19	736.97	2.78
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	-

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

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

	2019	2020	2021	2022	2023	Increase
	Plan	Plan	Plan	Plan	Plan	(Decrease)
ALL DEPARTMENTS	741.04	751.01	727.86	734.19	736.97	2.78
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
Department of Landscape Services	142.27	149.00	145.50	146.50	148.50	2.00
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	9.00	1.00
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

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

	2019	2020	2021	2022	2023	Increase
	Plan	Plan	Plan	Plan	Plan	(Decrease)
ALL DEPARTMENTS	741.04	751.01	727.86	734.19	736.97	2.78
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	-
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)