

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

Monday, June 5, 2023, at 1:30 p.m.
24351 El Toro Road, Laguna Woods, California
Hybrid Meeting

NOTICE OF THE AGENDA

The purpose of this meeting is to review the proposed 2024 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 2024 GRF Department Budget – Version 1
8. Adjournment

Bunny Carpenter, Chair
Jose Campos, Staff Officer
Telephone: 949-597-4201

STAFF REPORT

DATE: June 5, 2023
FOR: Board of Directors
SUBJECT: 2024 Department Review – Version 1

RECOMMENDATION

Staff recommends the Board review the Proposed 2024 Business Plan and provide direction for adjustment or revision at the meeting on June 5, 2023.

BACKGROUND

On June 5, 2023, the GRF Board is scheduled to meet and review Version 1 of the 2024 budget. Recommendations for changes will be incorporated in the next version of the budget and will be presented to the Board for consideration at their meeting on July 10, 2023.

DISCUSSION

BUSINESS PLAN SUMMARY

These documents present an overview of Version 1 of the 2024 Business Plan and reflect a net increase of \$1,813,917 in the Total Basic Assessment or 5.4% when compared to current year. The budget is a work in progress and may be adjusted throughout the process.

BUSINESS PLAN BY DEPARTMENT

Brief notations for line items with significant change from the current year are noted below as increases or (decreases) in the assessment, and listed in order of appearance on the proposed Business Plan (Attachment 1). The business plan is presented by department with a brief synopsis of each area of operation and significant change from current year, listed in order of appearance.

Office of the CEO

Scope: Liaise with each corporation's board of directors; directs services, programs and operations, ensuring all activities are within policy guidelines set by the boards, the management agreements, the governing documents, and the business plans of each corporation; provides support to all boards of directors in matters pertaining to membership and occupancy; recommends changes in governing rules, policies and membership qualifications to the corporations, as needed. Functions include executive management, corporate secretary, records management and community services.

Staffing:

2020 Funded	2021 Funded	2022 Funded	2023 Approved	2023 Funded	2024 Approved	2024 Funded
20.00	17.06	19.50	18.50	18.50	18.50	18.50

**Full-Time Equivalents for all Corporations*

Budget: The net cost of this department is \$735,445 for the GRF portion, all of which is included in the operating assessment. This budget decreases the assessment by (\$66,527) primarily due to the elimination of funding of new I.D. cards as this was a planned expense in 2023 and reduction of outside services expenses.

Department of Media and Communications

Scope: Provides management of media and communications, public relations, TV studio, and media services. Provides operation and maintenance of all broadband activities, including cable network operations; provides operation and maintenance of high-speed internet.

2020 Funded	2021 Funded	2022 Funded	2023 Approved	2023 Funded	2024 Approved	2024 Funded
10.50	12.33	23.35	23.15	21.65	20.60	20.10

**Full-Time Equivalents for all Corporations*

Budget: The net cost of this department is \$2,556,482 for the GRF portion, all of which is included in the operating assessment. This budget increases the assessment by \$14,203 due to increased programming costs. Programming costs are projected to increase by \$650,000. However, the increase was partially offset by increase in High Speed Internet revenue due to re-negotiation of contract in 2023 and more advertising revenue expected during an election year.

Department of Information Services

Scope: Coordinate and manage development, implementation and maintenance of all automated and operational systems related to fiscal and management information activities, as well as the maintenance of all automated and operational data network systems. Oversee all call-center operations pertaining to resident maintenance service as well as receive, organize and process resident service requests.

Staffing:

2020 Funded	2021 Funded	2022 Funded	2023 Approved	2023 Funded	2024 Approved	2024 Funded
48.00	47.50	36.00	38.00	36.00	37.00	34.00

**Full-Time Equivalents for all Corporations*

Budget: The net cost of this department is \$2,394,624 for the GRF portion, all of which is included in the operating assessment. This budget increases the assessment by \$275,660 due to the added cost of software and training and education related to the new Enterprise Resource Planning (ERP) system expected to roll out companywide in 2024.

Department of General Services

Scope: Responsible for operating, maintaining, repairing, and replacing the community physical assets or resources, with the following major areas of operation: community center facility, janitorial, streets and sidewalks, service center facility, fleet maintenance and transportation.

Staffing:

2020 Funded	2021 Funded	2022 Funded	2023 Approved	2023 Funded	2024 Approved	2024 Funded
91.57	86.00	87.00	87.00	82.00	84.50	78.50

**Full-Time Equivalents for all Corporations*

Budget: The net cost of this department is \$4,948,148 for the GRF portion, all of which is included in the operating assessment. This budget decreases the assessment by (\$252,751) due to decreased telephone costs at the community center resulting from an upgraded phone system that is less costly, right-sizing of trash bins from CR&R at the Service Center, and a switch from full-time bus drivers to part time bus drivers.

Department of Financial Services

Scope: Provides administration, accounting, budget and financial planning, purchasing, mail and copy services, and warehouse functions for all entities. Coordinate and manage banking relationships, investments, audits, tax preparation and collection services. Provides compensation research and guidelines for VMS.

Staffing:

2020 Funded	2021 Funded	2022 Funded	2023 Approved	2023 Funded	2024 Approved	2024 Funded
31.00	31.00	31.00	30.50	30.00	31.00	30.50

**Full-Time Equivalents for all Corporations*

Budget: The net cost of this department is \$1,698,437 for the GRF portion, all of which is included in the operating assessment. This budget decreases the assessment by (\$159,491) due to an allocation adjustment reflecting expected service levels from Financial Services staff for GRF meetings and an elimination of bank fees.

Department of Security Services

Scope: Provides oversight of all security operations to include field supervision, routine security patrols, traffic enforcement and education, 24/7 multi-point security dispatch center, secure gate access and video monitoring, and taking all reports to assist Compliance Investigations. Assist local law enforcement agencies and maintain relations with Orange County Sheriff, Orange County Fire Authority and other outside agencies as necessary to enhance public safety and achieve compliance within the community. Provide social services, including individual and family counseling, caregiver facilitation, bereavement and support groups, and referrals to community programs, agencies and long-term services.

Staffing:

2020 Funded	2021 Funded	2022 Funded	2023 Approved	2023 Funded	2024 Approved	2024 Funded
119.68	118.68	117.55	118.03	115.03	114.96	108.96

**Full-Time Equivalents for all Corporations*

Budget: The net cost of this department is \$6,381,060 for the GRF portion, all of which is included in the operating assessment. This budget decreases the assessment by (\$201,605) due to the reduction of Security Patrol Officers. The Department of Security Services has reviewed all positions and believes service levels will maintained with the updated staffing.

Department of Landscape Services

Scope: Provide the following major functions: nursery, composting, grounds maintenance, irrigation, small equipment repair, pest control, and tree maintenance.

Staffing:

2020 Funded	2021 Funded	2022 Funded	2023 Approved	2023 Funded	2024 Approved	2024 Funded
149.00	145.50	146.50	147.50	146.50	146.50	144.50

**Full-Time Equivalents for all Corporations*

Budget: The net cost of this department is \$1,467,146 for the GRF portion, all of which is included in the operating assessment. This budget decreases the assessment by (\$56,996) due to an allocation adjustment for administration, based on time estimates. Previously, staff anticipated spending time on more GRF projects, such as Aliso Creek area. In 2024, staff anticipates spending more time on Mutual projects. The end result is a decrease in administration to GRF and an increase to the Mutuals.

Department of Recreation and Special Events

Scope: Plan and execute comprehensive recreation programs and events for Laguna Woods Village residents. Ensures Village residents receive unparalleled opportunities to enjoy the utmost in active living by providing superior services and programs through excellence in customer service and innovation that will enhance the residents' quality of life.

Staffing:	2020	2021	2022	2023	2023	2024	2024
	Funded	Funded	Funded	Approved	Funded	Approved	Funded
	86.36	82.29	84.79	84.79	79.79	90.22	82.22

**Full-Time Equivalents for all Corporations*

Budget: The net cost of this department is \$7,339,080 for the GRF portion, all of which is included in the operating assessment. This budget increases the assessment by \$611,000 primarily due the addition of staffing in the Equestrian Center to maintain a consistent care plan for horses, a golf course attendant based on existing staffing levels, recreation specialist in the Performing Arts Center to address turnover needs, and a fitness assistant to expand operating hours.

Department of Human Resource Services

Scope: Develop, administer and implement all human resources and safety/environmental functions, ensuring that programs and policies are designed to meet organizational goals and protect the company, the community and staff in accordance with best practices and governmental laws and regulations.

Staffing:	2020	2021	2022	2023	2023	2024	2024
	Funded	Funded	Funded	Approved	Funded	Approved	Funded
	8.40	8.40	9.40	9.40	9.40	9.40	9.40

**Full-Time Equivalents for all Corporations*

Budget: The net cost of this Department is \$3,593,320, of which \$320,377 is included in the Human Resource Services line of the operating assessment and \$3,272,943 is included in the Insurance line of the operating assessment.

The budget increased the basic assessment by \$325,293, of which an increase of \$285,527 was due to higher anticipated insurance premiums, primarily in hazard & liability insurance. To a lesser extent, the increase was attributed to an increase in training and education expenses and an increase in outside services costs for hazard waste disposals to reflect recent expenses.

Department of Maintenance & Construction

Scope: Responsible for operating, maintaining, repairing, and replacing the community's physical assets or resources, including maintenance operations, building maintenance, manor alterations and permits, damage restoration, facilities management, and construction and project management.

Staffing:	2020	2021	2022	2023	2023	2024	2024
	Funded	Funded	Funded	Approved	Funded	Approved	Funded
	186.50	179.10	179.10	179.10	172.60	179.10	169.10

**Full-Time Equivalents for all Corporations*

Budget: The net cost of this department is \$1,925,434 for the GRF portion, all of which is included in the operating assessment. This budget decreases the assessment by (\$203,189) due to the addition of a vacancy factor and the addition of chargeable services revenue that was added erroneously. For Version 2, \$138,000 of revenue will be removed.

Prepared By: Jose Campos, Assistant Director of Financial Services

Reviewed By: Pam Jensen, Controller
Siobhan Foster, Chief Executive Officer

ATTACHMENTS

ATTACHMENT 1: 2024 GRF Business Plan by Department

ATTACHMENT 2: 2024 Laguna Woods Village Departmental Staffing

ATTACHMENT 1



2024 BUSINESS PLAN - BY DEPARTMENT

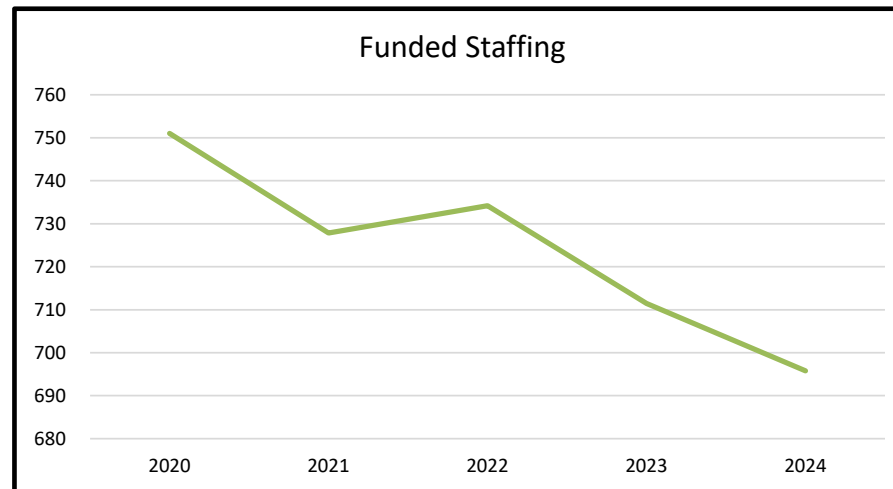
DESCRIPTION	2020 ACTUAL*	2021 ACTUAL*	2022 ACTUAL	2023 PLAN	2024 PLAN	ASSESSMENT		
						Per Manor Per Month		
						2023	2024	Change
Department								
Operating Contributions (Expenses net of Revenues):								
Office of the CEO	\$665,818	\$540,277	\$505,974	\$801,972	\$735,445	\$5.25	\$4.81	(\$0.44)
Media and Communications	1,605,084	2,216,225	2,233,799	2,542,279	2,556,482	16.63	16.73	0.10
Information Services	1,702,660	1,417,894	1,633,877	2,118,964	2,394,624	13.86	15.67	1.81
General Services	4,256,538	4,043,651	4,400,704	5,200,899	4,948,148	34.03	32.38	(1.65)
Financial Services	2,383,621	1,755,477	2,181,385	1,857,928	1,698,437	12.16	11.11	(1.05)
Security Services	5,833,457	5,783,930	6,494,103	6,582,665	6,381,060	43.07	41.75	(1.32)
Landscape Services	1,063,921	1,104,296	951,646	1,524,142	1,467,146	9.97	9.60	(0.37)
Recreation Services	5,469,944	5,827,935	6,948,068	6,728,080	7,339,080	44.02	48.01	3.99
Human Resource Services	301,845	235,489	244,649	280,611	320,377	1.84	2.10	0.26
Insurance	2,008,516	2,658,205	2,783,639	2,987,416	3,272,943	19.55	21.42	1.87
Maintenance & Construction	1,041,364	1,912,302	1,875,867	2,128,623	1,925,434	13.93	12.60	(1.33)
Non Work Center	9,907	608,067	63,961	0	0	0.00	0.00	0.00
Net Operating Expenses	\$26,342,675	\$28,103,748	\$30,317,672	\$32,753,579	\$33,039,176	\$214.31	\$216.18	\$1.87
(Surplus)/Deficit Recovery	\$0	\$0	\$0	(\$1,528,320)	\$0	(\$10.00)	\$0.00	\$10.00
Total Operating Contributions	\$26,342,675	\$28,103,748	\$30,317,672	\$31,225,259	\$33,039,176	\$204.31	\$216.18	\$11.87
Fund Contributions:								
Reserve Funds	\$2,903,808	\$2,903,808	\$2,903,808	\$2,598,144	\$2,598,144	\$17.00	\$17.00	\$0.00
Contingency Fund	764,160	0	0	0	0	0.00	0.00	0.00
Total Fund Contributions	\$3,667,968	\$2,903,808	\$2,903,808	\$2,598,144	\$2,598,144	\$17.00	\$17.00	\$0.00
TOTAL BASIC ASSESSMENTS	\$30,010,643	\$31,007,556	\$33,221,480	\$33,823,403	\$35,637,320	\$221.31	\$233.18	\$11.87

*2020 and 2021 actuals were affected by COVID-19 Pandemic.

ATTACHMENT 2

Laguna Woods Village Department Staffing Full Time Equivalents

	2020 Funded	2021 Funded	2022 Funded	2023 Approved Funded		2024 Approved Funded	
ALL DEPARTMENTS							
Office of the CEO	20.00	17.06	19.50	18.50	18.50	18.50	18.50
Department of Media and Communications	10.50	12.33	23.35	23.15	21.65	20.60	20.10
Department of Information Services	48.00	47.50	36.00	38.00	36.00	37.00	34.00
Department of General Services	91.57	86.00	87.00	87.00	82.00	84.50	78.50
Department of Financial Services	31.00	31.00	31.00	30.50	30.00	31.00	30.50
Department of Security Services	119.68	118.68	117.55	118.03	115.03	114.96	108.96
Department of Landscape Services	149.00	145.50	146.50	147.50	146.50	146.50	144.50
Department of Recreation Services	86.36	82.29	84.79	84.79	79.79	90.22	82.22
Department of Human Resource Services	8.40	8.40	9.40	9.40	9.40	9.40	9.40
Department of Maintenance & Construction	186.50	179.10	179.10	179.10	172.60	179.10	169.10
TOTAL STAFFING	751.01	727.86	734.19	735.97	711.47	731.78	695.78



ATTACHMENT 2

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

	2020	2021	2022	2023	2023	2024 Plan	2024	2023 PLAN	2024 PLAN Version 1	Variance to 2023 Plan		2024		
	Funded	Funded	Funded	Approved	Funded	Approved	Funded			Inc/(Dec) Total	Inc/(Dec) Total %	GRF	United	Third
ALL DEPARTMENTS	751.01	727.86	734.19	735.97	711.47	731.78	695.78	\$56,451,436	\$57,280,274	\$828,838	1.5%	\$26,303,448	\$16,224,401	\$14,752,424
Office of the CEO	20.00	17.06	19.50	18.50	18.50	18.50	18.50	\$2,014,496	\$1,975,987	(\$38,509)	-1.9%	\$522,115	\$724,459	\$729,412
100 Office of the CEO	10.00	7.00	9.00	7.50	7.50	7.50	7.50	1,133,555	1,107,082	(26,473)	-2.3%	369,101	368,990	368,990
240 Community Services	10.00	10.06	10.50	11.00	11.00	11.00	11.00	880,941	868,905	(12,036)	-1.4%	153,014	355,469	360,422
Department of Media and Communications	10.50	12.33	23.35	23.15	21.65	20.60	20.10	\$2,206,504	\$2,282,870	\$76,366	3.5%	\$2,282,870	\$0	\$0
010 Media and Communications Admin	1.50	3.83	3.50	4.30	4.30	4.00	4.00	546,621	530,029	(16,592)	-3.0%	530,029	-	-
020 Cable TV Network	-	-	11.10	10.10	10.10	8.10	8.10	919,948	831,885	(88,063)	-9.6%	831,885	-	-
030 TV Studio	7.00	6.50	6.50	6.50	5.00	6.25	5.75	425,647	597,721	172,074	40.4%	597,721	-	-
040 Media Services	2.00	2.00	2.25	2.25	2.25	2.25	2.25	314,288	323,235	8,947	2.8%	323,235	-	-
Department of Information Services	48.00	47.50	36.00	38.00	36.00	37.00	34.00	\$2,933,560	\$2,830,820	(\$102,739)	-3.5%	\$1,805,537	\$622,262	\$403,021
360 Information Systems	10.50	10.30	11.00	11.00	11.00	11.00	11.00	1,296,387	1,325,151	28,764	2.2%	1,325,151	-	-
200 Resident Services Admin	5.00	4.50	5.00	4.00	4.00	4.00	4.00	360,553	376,013	15,460	4.3%	171,199	124,310	80,504
950 Property Services	20.00	20.00	20.00	23.00	21.00	22.00	19.00	1,276,620	1,129,656	(146,964)	-11.5%	309,187	497,952	322,517
Department of General Services	91.57	86.00	87.00	87.00	82.00	84.50	78.50	\$5,882,068	\$5,857,507	(\$24,561)	-0.4%	\$3,739,308	\$908,469	\$1,209,730
902 General Services Admin	4.00	4.00	4.00	4.00	4.00	4.50	4.50	407,159	472,193	65,033	16.0%	472,193	-	-
935 Janitorial	18.00	18.00	18.00	18.00	18.00	18.00	18.00	1,159,868	1,210,182	50,314	4.3%	-	453,334	756,848
936 Streets and Sidewalks	16.00	16.00	17.00	17.00	15.00	17.00	15.00	1,198,408	1,251,401	52,993	4.4%	343,384	455,135	452,882
945 GRF Janitorial	20.00	17.00	17.00	17.00	15.00	16.00	14.00	974,113	950,047	(24,067)	-2.5%	950,047	-	-
960 Fleet Maintenance	12.00	12.00	12.00	12.00	12.00	12.00	12.00	1,065,394	1,112,944	47,549	4.5%	1,112,944	-	-
970 Transportation	21.57	19.00	19.00	19.00	18.00	17.00	15.00	1,077,126	860,740	(216,385)	-20.1%	860,740	-	-
Department of Financial Services	31.00	31.00	31.00	30.50	30.00	31.00	30.50	\$2,885,513	\$2,992,991	\$107,478	3.7%	\$1,601,263	\$764,045	\$627,684
300 Financial Services	20.00	20.00	20.00	19.50	19.00	20.00	19.50	2,012,112	2,008,068	(4,044)	-0.2%	827,324	666,478	514,266
241 Mail and Copy Service	3.00	3.00	3.00	3.00	3.00	3.00	3.00	210,175	212,030	1,856	0.9%	156,818	28,709	26,504
311 Warehouse	3.00	3.00	3.00	3.00	3.00	3.00	3.00	250,401	268,503	18,101	7.2%	232,523	22,151	13,828
370 Purchasing	5.00	5.00	5.00	5.00	5.00	5.00	5.00	412,825	504,390	91,565	22.2%	384,598	46,707	73,086
Department of Security Services	119.68	118.68	117.55	118.03	115.03	114.96	108.96	\$6,909,036	\$6,795,148	(\$113,888)	-1.6%	\$5,843,980	\$495,736	\$455,431
400 Security Services	114.68	107.68	105.55	104.03	101.03	100.96	94.96	5,661,799	5,485,036	(176,763)	-3.1%	5,158,127	170,036	156,872
210 Compliance	-	6.00	7.00	8.00	8.00	8.00	8.00	702,088	723,779	21,691	3.1%	99,520	325,700	298,559
220 Social Services	5.00	5.00	5.00	6.00	6.00	6.00	6.00	545,150	586,333	41,184	7.6%	586,333	-	-

ATTACHMENT 2

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

	2020	2021	2022	2023	2023	2024	2024	2023 PLAN	2024 PLAN	Variance to 2023 Plan		2024		
	Funded	Funded	Funded	Approved	Funded	Plan Approved	Funded	Funded	Version 1 Funded	Inc/(Dec) Total	Inc/(Dec) Total %	GRF	United	Third
ALL DEPARTMENTS	751.01	727.86	734.19	735.97	711.47	731.78	695.78	\$56,451,436	\$57,280,274	\$828,838	1.5%	\$26,303,448	\$16,224,401	\$14,752,424
Department of Landscape Services	149.00	145.50	146.50	147.50	146.50	146.50	144.50	\$11,137,112	\$11,483,955	\$346,843	3.1%	\$1,576,102	\$4,587,472	\$5,320,382
500 Landscape Admin	10.00	11.00	11.00	12.00	12.00	12.00	12.00	1,259,089	1,243,673	(15,416)	-1.2%	669,718	271,121	302,834
510 Improvement/Restoration	-	5.00	5.00	5.00	5.00	5.00	5.00	344,738	371,145	26,408	7.7%	-	185,573	185,573
511 Nursery/Composting	4.00	5.00	5.00	5.00	5.00	5.00	4.00	363,853	321,205	(42,648)	-11.7%	23,705	129,092	168,408
512 Composting	1.00	-	-	-	-	-	-							
520 GRF Grounds Maintenance	8.00	8.00	8.00	8.00	8.00	8.00	8.00	534,921	566,953	32,032	6.0%	566,953	-	-
530 Grounds Maintenance	83.50	82.50	82.50	81.50	80.50	81.50	81.50	5,383,493	5,751,543	368,051	6.8%	18,980	2,657,788	3,074,775
540 Irrigation	17.00	17.00	17.00	17.00	17.00	16.00	16.00	1,525,014	1,515,420	(9,594)	-0.6%	127,598	599,652	788,170
550 Small Equipment Repair	4.00	4.00	4.00	4.00	4.00	4.00	4.00	327,301	342,200	14,898	4.6%	24,844	150,534	166,822
560 Pest Control	5.00	5.00	6.00	7.00	7.00	7.00	6.00	627,207	563,371	(63,836)	-10.2%	34,760	244,221	284,390
570 Tree Maintenance	16.50	8.00	8.00	8.00	8.00	8.00	8.00	771,497	808,445	36,948	4.8%	109,544	349,491	349,410
Department of Recreation Services	86.36	82.29	84.79	84.79	79.79	90.22	82.22	\$5,587,898	\$5,843,118	\$255,219	4.6%	\$5,843,118	\$0	\$0
600 Recreation Admin	16.48	15.00	12.60	5.00	5.00	5.00	5.00	534,933	526,992	(7,941)	-1.5%	526,992	-	-
521 Garden Centers	2.00	2.00	2.00	2.00	2.00	2.00	2.00	142,563	143,661	1,098	0.8%	143,661	-	-
580 Golf Maintenance 27-Hole	18.14	18.64	17.64	17.64	17.64	16.64	16.64	1,390,581	1,386,170	(4,411)	-0.3%	1,386,170	-	-
581 Golf Maintenance 9-Hole	2.00	2.00	2.00	2.00	2.00	2.00	2.00	147,829	154,540	6,711	4.5%	154,540	-	-
602 Bar Services	0.60	0.60	0.60	0.60	0.60	0.60	0.60	29,820	30,204	383	1.3%	30,204	-	-
611 Clubhouse 1	3.25	2.66	3.00	4.40	3.40	4.50	3.50	194,350	246,323	51,974	26.7%	246,323	-	-
612 Clubhouse 2	2.70	2.36	2.70	4.00	4.00	3.95	3.95	237,372	238,813	1,441	0.6%	238,813	-	-
613 Performing Arts Center	5.25	4.53	6.75	7.50	5.50	8.50	5.50	444,651	456,482	11,831	2.7%	456,482	-	-
614 Clubhouse 4	3.00	2.66	2.83	3.33	3.33	4.00	4.00	238,803	268,469	29,666	12.4%	268,469	-	-
615 Clubhouse 5	3.70	3.19	3.70	4.20	3.20	4.20	3.20	204,714	208,928	4,214	2.1%	208,928	-	-
616 Clubhouse 6	0.20	0.20	0.20	1.80	1.80	1.80	1.80	102,619	103,658	1,039	1.0%	103,658	-	-
617 Clubhouse 7	1.30	1.13	1.30	3.00	3.00	2.95	2.95	160,796	158,632	(2,163)	-1.3%	158,632	-	-
620 Equestrian	4.50	4.50	5.33	5.58	5.58	7.40	7.40	380,900	510,185	129,285	33.9%	510,185	-	-
670 Golf Operations 27-Hole	11.38	12.28	12.28	12.64	12.64	14.05	14.05	701,008	770,314	69,306	9.9%	770,314	-	-
680 Golf Operations 9-Hole	1.96	1.96	1.96	2.10	2.10	2.10	1.10	82,504	43,444	(39,059)	-47.3%	43,444	-	-
690 Aquatics	1.00	1.00	1.00	1.00	1.00	1.00	1.00	97,519	102,355	4,836	5.0%	102,355	-	-
691 Fitness	8.90	7.58	8.90	8.00	7.00	9.53	7.53	496,937	493,948	(2,989)	-0.6%	493,948	-	-
Department of Human Resource Services	8.40	8.40	9.40	9.40	9.40	9.40	9.40	\$991,741	\$999,206	\$7,465	0.8%	\$999,206	\$0	\$0
700 Human Resource Services	8.40	8.40	9.40	9.40	9.40	9.40	9.40	991,741	999,206	7,465	0.8%	999,206	-	-

ATTACHMENT 2

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

	2020	2021	2022	2023	2023	2024	2024	2023 PLAN	2024 PLAN	Variance to 2023 Plan		2024		
	Funded	Funded	Funded	Approved	Funded	Plan Approved	Funded	Funded	Version 1 Funded	Inc/(Dec) Total	Inc/(Dec) Total %	GRF	United	Third
ALL DEPARTMENTS	751.01	727.86	734.19	735.97	711.47	731.78	695.78	\$56,451,436	\$57,280,274	\$828,838	1.5%	\$26,303,448	\$16,224,401	\$14,752,424
Department of Maintenance & Construction	186.50	179.10	179.10	179.10	172.60	179.10	169.10	\$15,903,508	\$16,218,673	\$315,165	2.0%	\$2,089,951	\$8,121,958	\$6,006,764
900 Maintenance Operations	6.00	6.00	7.00	7.00	7.00	7.00	7.00	848,546	877,574	29,028	3.4%	210,618	330,933	336,023
904 Maintenance Services	7.00	7.00	8.00	8.00	7.00	8.00	7.00	598,355	589,484	(8,871)	-1.5%	158,394	246,876	184,214
909 Damage Restoration	7.00	8.00	10.00	10.00	9.00	10.00	9.00	784,505	1,061,639	277,134	35.3%	13,921	459,306	588,412
910 Building Maintenance	10.00	10.00	10.00	10.00	9.50	10.00	9.00	890,746	845,817	(44,929)	-5.0%	266,432	296,036	283,349
911 Appliance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	447,636	464,413	16,777	3.7%	2,369	371,019	91,025
912 Carpentry	42.00	37.80	36.80	37.80	35.80	37.80	34.80	3,272,639	3,314,655	42,016	1.3%	157,591	1,460,548	1,696,516
913 Electrical	10.00	10.00	9.00	9.00	9.00	9.00	9.00	819,554	849,904	30,350	3.7%	73,432	662,075	114,397
914 Plumbing	24.00	23.80	23.80	23.80	22.80	23.80	22.80	2,135,597	2,212,832	77,235	3.6%	61,517	1,565,800	585,515
917 Interior Components	8.00	7.00	7.00	7.00	7.00	7.00	7.00	650,197	674,139	23,942	3.7%	112,312	537,087	24,741
920 Construction/Project Management	8.00	8.00	7.00	7.00	7.00	7.00	7.00	869,048	763,012	(106,036)	-12.2%	319,397	222,342	221,273
925 Manor Alterations and Permits	11.00	12.00	16.00	16.00	16.00	16.00	15.00	1,324,799	1,268,379	(56,420)	-4.3%	-	645,478	622,901
926 Facilities Management	5.00	5.00	5.00	5.00	5.00	5.00	5.00	492,230	510,251	18,021	3.7%	494,943	-	15,308
932 Paint	43.50	39.50	34.50	33.50	32.50	33.50	31.50	2,769,655	2,786,574	16,918	0.6%	219,025	1,324,458	1,243,090