

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

**Wednesday, July 14, 2021, at 1:30 p.m.**  
24351 El Toro Road, Laguna Woods, California  
Board Room/Virtual Meeting

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

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

At this time Members only may address the Board of Directors regarding items not on the agenda and within the jurisdiction of this Board of Directors. The Board reserves the right to limit the total amount of time allotted for the Open Forum. Members can attend the meeting by joining the Zoom link <https://us06web.zoom.us/j/88917300370> or by calling (949) 268-2020 or email [meeting@vmsinc.org](mailto:meeting@vmsinc.org) to request to speak.

7. Responses to Open Forum Speakers
8. Unfinished Business – None
9. New Business
  - a. Review of the proposed 2022 GRF Business Plan – Version 2
10. Director's Comments
11. Adjournment

## STAFF REPORT

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**DATE:** July 14, 2021  
**FOR:** Board of Directors  
**SUBJECT:** 2022 Business Plan – Version 2

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### **RECOMMENDATION**

Staff recommends the Board review the Proposed 2022 Business Plan – Version 2 and provide direction for change or revision at the meeting on July 14, 2021.

### **BACKGROUND**

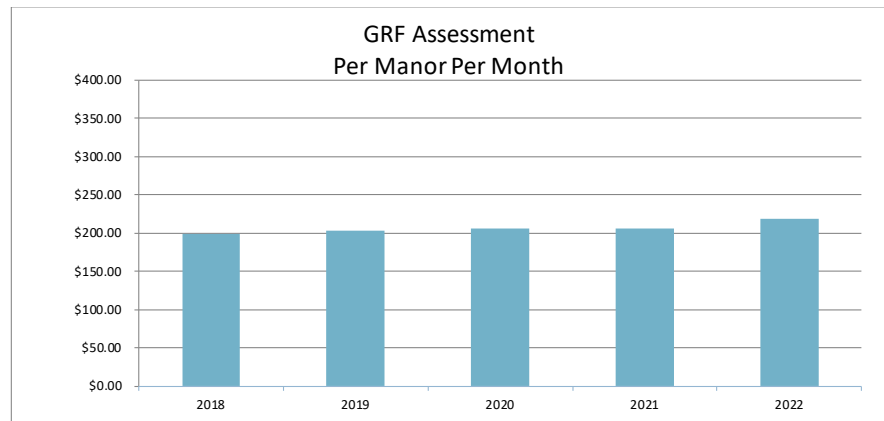
The Board had several meetings in May and June to discuss the 2022 Business Plan and Five-Year CIP. Based on input received at the meetings and subsequent discussions, Staff refined the Business Plan, CIP, and Reserves Plan as included in this agenda.

### **DISCUSSION**

## BUSINESS PLAN SUMMARY

These documents present an overview of the proposed 2022 Plan – Version 2 and reflect a net increase of \$1,912,381 in the Total Basic Assessment, \$12.50 per manor per month (PMPM) or 6.1% when compared to current year.

YEAR	Assessment
2018	\$198.57
2019	\$202.83
2020	\$205.60
2021	\$205.60
2022 (proposed)	\$218.10



## BUSINESS PLAN BY DEPARTMENT

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 2 (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

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**Scope:** Provides liaison with each of the corporation board of directors; directs services, programs, and operations, ensuring that all activities are within policy guidelines set by the boards, the management agreement, 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, and community services.

**Staffing:**

2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan
16.00	20.00	20.00	17.06	18.50

*Full-Time Equivalents for all Corporations*

**Budget:** The net cost of this department is \$767,497 for the GRF portion, all of which is included in the operating assessment. This budget increases the assessment by \$50,390 primarily due to the addition of a Senior Management Analyst to provide increased analysis and audit of certain programs. The department also added a Community Services Supervisor to focus on the department priorities of enhancing the resale process and redesigning website layout to better serve members. This position was partially offset by the reduction of a part time Administrative Specialist.

### Department of Media and Communications

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**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.

2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan
20.47	22.00	22.00	24.03	23.35

*Full-Time Equivalents for all Corporations*

**Budget:** The net cost of this department is \$2,224,412 for the GRF portion, all of which is included in the operating assessment. This budget decreases the assessment by (\$68,866) due to more high-speed internet revenue and more advertising revenue anticipated during the 2022 election year, offset by increased programming and franchise costs, consulting and postage.

### Department of Information Services

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**Scope:** Coordinates and manages the development, implementation, and maintenance of all automated and operational systems related to fiscal and management information activities, and maintenance of all automated and operational data network systems; oversees all call center operations pertaining to resident maintenance service as well as receives, organizes and processes resident service requests.

**Staffing:**

2018	2019	2020	2021	2022
Plan	Plan	Plan	Plan	Plan
35.00	36.50	36.50	35.80	36.00

*Full-Time Equivalents for all Corporations*

**Budget:** The net cost of this department is \$1,464,384 for the GRF portion, all of which is included in the operating assessment. This budget increases the assessment by \$364,832 due to increased software licensing costs required by a shift to the cloud.

### Department of General Services

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**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:**

2018	2019	2020	2021	2022
Plan	Plan	Plan	Plan	Plan
94.57	93.07	91.57	86.00	88.00

*Full-Time Equivalents for all Corporations*

**Budget:** The net cost of this department is \$5,261,159 for the GRF portion, all of which is included in the operating assessment. This budget increases the assessment by \$91,076 due to planned wage adjustments and increased equipment maintenance cost, partially offset by sponsorship and administrative revenue.

## Department of Financial Services

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**Scope:** Provides accounting, budget and financial planning, purchasing, mail and copy services, and warehouse functions for all entities. Coordinates and manages banking relationships, investments, audits, tax preparation, and collection services. Also provides compensation research and guidelines for VMS.

**Staffing:**

2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan
29.50	30.00	31.00	31.00	31.00

*Full-Time Equivalents for all Corporations*

**Budget:** The net cost of this department is \$1,891,425 for the GRF portion, all of which is included in the operating assessment. This budget increases the assessment by \$197,092 due to planned wage adjustments and related compensation expenses, a GRF contracted reserve study and a contractual increase in payroll fees.

## Department of Security Services

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**Scope:** Provides oversight of all security operations, including: monitoring of gates, field supervision, routine motor patrol, maintaining a traffic control program and security dispatch center; assisting local law enforcement agencies and maintaining relations with OC Sheriff, OC Fire Authority and other outside agencies as necessary to achieve compliance within the community; and social services including individual and family counseling, facilitation of caregivers, bereavement and support groups, and referrals to community programs, agencies and services.

**Staffing:**

2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan
115.61	118.19	119.68	118.68	117.55

*Full-Time Equivalents for all Corporations*

**Budget:** The net cost of this department is \$6,675,970 for the GRF portion, all of which is included in the operating assessment. This budget increases the assessment by \$328,196 due to planned wage adjustments and an increase in allocated costs.

### Department of Landscape Services

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

Staffing:

2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan
133.87	142.27	149.00	145.50	146.50

*Full-Time Equivalents for all Corporations*

Budget: The net cost of this department is \$1,192,455 for the GRF portion, all of which is included in the operating assessment. This budget increased the assessment by \$51,698 due to planned wage adjustments, the addition of one FTE, and increased fertilizer and pesticide costs; partially offset by higher allocations to departments.

### Department of Recreation Services

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Scope: Responsible for the planning and execution of a comprehensive recreation program for all residents of Laguna Woods Village. Facilities and activities include: library, clubhouses, performing arts center, equestrian center, golf courses, village greens clubhouse and restaurant & lounge, swimming pools, fitness centers, garden centers, bocce courts, pickleball courts, and special events to improve resident enjoyment in the community.

Staffing:

2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan
86.73	85.11	86.36	82.29	84.79

*Full-Time Equivalents for all Corporations*

Budget: The net cost of this department is \$6,698,622 for the GRF portion, all of which is included in the operating assessment. This budget increased the assessment by \$518,386 primarily due to additional 2.50 FTE. The 2021 Plan assumed GRF facilities would be open in March whereas the 2022 Plan assumes the facilities will be open all year.

### Department of Human Resource Services

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**Scope:** Responsible for the development, administration and implementation of 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. Provides risk management and insurance functions for all entities.

**Staffing:**

2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan
9.40	8.40	8.40	8.40	9.40

*Full-Time Equivalents for all Corporations*

**Budget:** The net cost of this Department is \$3,010,904, of which \$294,913 is included in the Human Resource Services line of the operating assessment and \$2,715,991 is included in the Insurance line of the operating assessment.

The budget increased the basic assessment by \$1,239,948, of which an increase of \$1,274,113 was due to higher anticipated insurance premiums and the movement of the Risk Manager from Financial Services to Human Resources, offset by a decrease of (\$34,165) attributed to higher allocations to departments.

### Department of Maintenance & Construction

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**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:**

2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan
185.50	185.50	186.50	179.10	179.10

*Full-Time Equivalents for all Corporations*

**Budget:** The net cost of this department is \$2,007,672 for the GRF portion, all of which is included in the operating assessment. This budget lowers the assessment by (\$98,094) due to reductions in project management, partially offset by planned wage adjustments and related benefits expense.

### **(Surplus)/Deficit Recovery**

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The contribution to (Surplus)/Deficit Recovery is (\$916,992) due to the addition of a surplus recovery. In the 2022 Business Plan, net operating costs are offset by an operating surplus recovery from 2020 in the amount of \$6.00 PMPM.

### **Reserve Funds Contribution**

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The contribution to reserve funds is proposed to decrease from \$19.00 to \$15.00 per manor per month based on a 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. Contributions to the Reserve Funds will be supplemented by an increase of the Transfer fee from \$5,000 to \$7,500 per eligible transfer.

### **Contingency Funds Contribution**

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The contribution to contingency funds is proposed to increase from \$0.00 to \$5.00 per manor per month 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 \$218.10 PMPM, an increase of \$12.50 PMPM or 6.1% when compared to current year.

**Prepared By:** Jose Campos, Financial Services Manager

**Reviewed By:** Steve Hormuth, Interim Financial Services Director  
Jeff Parker, Chief Executive Officer

### **ATTACHMENT(S)**

**ATT1: GRF 2022 Business Plan by Department – Version 2**

**ATT2: GRF 2022 Business Plan by Account– Version 2**

**ATT3: GRF 2022 Budget Comparison Report – Operating Fund**

**ATT4: 2022 Staffing Report**

**ATT5: GRF 2022 Reserves Plan**

**ATT6: GRF 2022 Capital Plan Proposals**



## GOLDEN RAIN FOUNDATION & TRUST 2022 BUSINESS PLAN - BY DEPARTMENT

DESCRIPTION	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 PLAN	2022 PLAN	ASSESSMENT		
						Per Manor Per Month		
						2021	2022	Change
<b>Department</b>								
<b>Operating Contributions (Expenses net of Revenues):</b>								
Office of the CEO	\$787,788	\$709,155	\$665,818	\$717,107	\$767,497	\$4.71	\$5.02	\$0.31
Media and Communications	2,619,989	3,011,027	1,605,084	2,293,278	2,224,412	15.02	14.55	(0.47)
Information Services	1,395,743	1,469,308	1,702,660	1,099,552	1,464,384	7.19	9.58	2.39
General Services	5,846,000	5,169,567	4,256,538	5,170,083	5,261,159	33.83	34.42	0.59
Financial Services	1,510,569	1,825,562	2,383,621	1,694,333	1,891,425	11.09	12.38	1.29
Security Services	5,470,496	5,524,260	5,833,457	6,347,774	6,675,970	41.52	43.68	2.16
Landscape Services	1,434,946	1,208,904	1,063,921	1,140,757	1,192,455	7.46	7.80	0.34
Recreation Services	6,133,945	6,308,203	5,469,944	6,180,236	6,698,622	40.44	43.83	3.39
Human Resource Services	390,910	1,000,120	301,845	329,078	294,913	2.15	1.93	(0.22)
Insurance	1,265,678	1,374,364	2,008,516	1,441,878	2,715,991	9.43	17.77	8.34
Maintenance & Construction	1,146,976	1,411,103	1,041,364	2,105,766	2,007,672	13.77	13.14	(0.63)
Non Work Center	229,620	3,858	9,907	(2,050)	(167)	(0.01)	0.00	0.01
<b>Net Operating Expenses</b>	<b>\$28,232,660</b>	<b>\$29,015,431</b>	<b>\$26,342,675</b>	<b>\$28,517,792</b>	<b>\$31,194,333</b>	<b>\$186.60</b>	<b>\$204.10</b>	<b>\$17.50</b>
<b>(Surplus)/Deficit Recovery</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$916,992)</b>	<b>\$0.00</b>	<b>(\$6.00)</b>	<b>(\$6.00)</b>
<b>Total Operating Contributions</b>	<b>\$28,232,660</b>	<b>\$29,015,431</b>	<b>\$26,342,675</b>	<b>\$28,517,792</b>	<b>\$30,277,341</b>	<b>\$186.60</b>	<b>\$198.10</b>	<b>\$11.50</b>
<b>Fund Contributions:</b>								
Reserve Funds	\$2,903,808	\$2,598,144	\$2,903,808	\$2,903,808	\$2,292,480	\$19.00	15.00	(\$4.00)
Contingency Fund	152,832	305,664	764,160	0	764,160	0.00	5.00	5.00
<b>Total Fund Contributions</b>	<b>\$3,056,640</b>	<b>\$2,903,808</b>	<b>\$3,667,968</b>	<b>\$2,903,808</b>	<b>\$3,056,640</b>	<b>\$19.00</b>	<b>\$20.00</b>	<b>\$1.00</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$31,289,300</b>	<b>\$31,919,239</b>	<b>\$30,010,643</b>	<b>\$31,421,600</b>	<b>\$33,333,981</b>	<b>\$205.60</b>	<b>\$218.10</b>	<b>\$12.50</b>

# GOLDEN RAIN FOUNDATION & TRUST

## 2022 BUSINESS PLAN - BY ACCOUNT

DESCRIPTION		2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 PLAN	2022 PLAN	ASSESSMENT		
							Per Manor Per Month		
							2021	2022	Change
Revenues:									
1	Golf Greens Fees	\$1,467,191	\$1,351,798	\$1,241,594	\$1,515,000	\$1,602,000	\$9.91	\$10.48	(\$0.57)
2	Golf Operations	289,809	231,543	273,504	252,450	356,190	1.65	2.33	(0.68)
3	Merchandise Sales	312,636	338,214	269,630	444,360	451,051	2.91	2.95	(0.04)
4	Clubhouse Rentals and Event Fees	646,842	720,100	123,440	593,442	640,906	3.88	4.19	(0.31)
5	Rentals	102,979	125,879	142,958	151,880	165,400	0.99	1.08	(0.09)
6	Broadband Services	4,907,713	4,797,351	5,186,355	5,215,900	5,818,200	34.14	38.07	(3.93)
7	Investment Income	0	0	0	50	167	0.00	0.00	0.00
8	Unrealized Gain/(Loss) on AFS Investments	(208,978)	0	0	0	0	0.00	0.00	0.00
9	Miscellaneous	1,119,143	1,115,511	655,785	1,110,405	1,118,804	7.27	7.32	(0.05)
Total Revenue		\$8,637,335	\$8,680,396	\$7,893,266	\$9,283,487	\$10,152,718	\$60.75	\$66.42	(\$5.67)
Expenses:									
10	Employee Compensation	\$17,759,474	\$17,950,037	\$16,656,527	\$18,782,680	\$19,483,757	\$122.90	\$127.48	\$4.58
11	Exp. Related to Compensation	5,425,352	5,145,248	4,913,404	5,610,988	6,021,682	36.71	39.40	2.69
12	Materials and Supplies	1,543,267	1,757,167	1,564,387	1,780,056	1,747,497	11.65	11.43	(0.22)
13	Cost of Merchandise Sold	211,310	238,432	192,232	338,465	320,315	2.21	2.10	(0.11)
14	Community Events	430,812	563,596	125,189	394,686	463,081	2.58	3.03	0.45
15	Electricity	868,997	875,691	705,598	861,852	886,055	5.64	5.80	0.16
16	Sewer	81,822	77,338	67,047	81,205	84,696	0.53	0.55	0.02
17	Water	694,692	605,107	645,378	699,700	700,310	4.58	4.58	0.00
18	Trash	188,688	220,868	191,847	207,499	148,028	1.36	0.97	(0.39)
19	Natural Gas	217,034	244,948	164,840	212,924	232,781	1.39	1.52	0.13
20	Telephone	247,588	284,506	316,676	330,343	359,369	2.16	2.35	0.19
21	Fuel & Oil for Vehicles	510,572	511,609	370,940	536,250	544,500	3.51	3.56	0.05
22	Legal Fees	506,476	994,184	336,669	347,530	329,196	2.27	2.15	(0.12)
23	Professional Fees	633,835	597,035	571,281	671,147	787,436	4.39	5.15	0.76
24	Rentals	223,201	213,295	200,704	217,712	216,114	1.42	1.41	(0.01)
25	Outside Services	1,733,410	2,036,707	2,252,750	2,371,924	2,790,990	15.52	18.26	2.74
26	Repairs and Maintenance	803,550	660,523	954,116	886,851	1,215,320	5.80	7.95	2.15
27	Other Operating Expense	686,780	598,345	443,005	890,093	913,535	5.82	5.98	0.16
28	Income Taxes	(25,511)	32,003	593,124	2,000	1,000	0.01	0.01	0.00
29	Property and Sales Tax	100,000	125,556	125,795	23,015	26,822	0.15	0.18	0.03
30	Insurance	1,265,678	1,374,364	2,008,550	1,435,948	2,711,292	9.40	17.74	8.34
31	Cable TV Programming	5,084,489	5,127,580	3,792,055	4,039,087	4,368,000	26.44	28.58	2.14
32	Uncollectible Accounts	17,360	9,432	1,416	15,250	12,100	0.10	0.08	(0.02)
33	(Gain)/Loss on Sale Warehouse	133,344	(520)	(56,922)	(25,000)	(25,000)	(0.16)	(0.16)	0.00
34	Cost Allocation to Mutuals	(2,472,224)	(2,547,224)	(2,900,667)	(2,910,926)	(2,991,825)	(19.03)	(19.58)	(0.55)
Total Expenses		\$36,869,996	\$37,695,827	\$34,235,941	\$37,801,279	\$41,347,051	\$247.35	\$270.52	\$23.17
35	(Surplus)/Deficit Recovery	\$0	\$0	\$0	\$0	(\$916,992)	\$0.00	(\$6.00)	(\$6.00)
Net Operating		\$28,232,660	\$29,015,431	\$26,342,675	\$28,517,792	\$30,277,341	\$186.60	\$198.10	\$11.50
Fund Contributions:									
36	Reserve Funds	\$2,903,808	\$2,598,144	\$2,903,808	\$2,903,808	2,292,480	19.00	15.00	(\$4.00)
37	Contingency Fund	152,832	305,664	764,160	0	764,160	0.00	5.00	5.00
Total Fund Contributions		\$3,056,640	\$2,903,808	\$3,667,968	\$2,903,808	\$3,056,640	\$19.00	\$20.00	\$1.00
TOTAL BASIC ASSESSMENTS		\$31,289,300	\$31,919,239	\$30,010,643	\$31,421,600	\$33,333,981	\$205.60	\$218.10	\$12.50

**Golden Rain Foundation of Laguna Woods  
Budget Comparison Report by Account**

**12/31/2022**

GOLDEN RAIN FOUNDATION

**Attachment 3**

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Golf Green Fees							
42001000 - Golf Green Fees - Residents	\$1,225,612	\$1,125,468	\$1,192,949	\$1,269,000	\$1,357,000	(\$88,000)	(7%)
42001500 - Golf Green Fees - Guests	241,579	226,330	48,645	246,000	245,000	1,000	0%
Total Golf Green Fees	1,467,191	1,351,798	1,241,594	1,515,000	1,602,000	(87,000)	(6%)
<b>Golf Operations</b>							
42002000 - Golf Driving Range Fees	110,420	71,640	63,000	70,000	168,440	(98,440)	(141%)
42003000 - Golf Cart Use Fees	162,484	142,948	190,109	162,000	165,300	(3,300)	(2%)
42004000 - Golf Lesson Fees	15,985	13,775	17,540	18,000	20,000	(2,000)	(11%)
42005000 - Golf Club Storage Fees	920	3,180	2,855	2,400	2,400	0	0%
42005500 - Golf Club Rental Fees	0	0	0	50	50	0	0%
Total Golf Operations	289,809	231,543	273,504	252,450	356,190	(103,740)	(41%)
<b>Merchandise Sales</b>							
41501000 - Merchandise Sales - Pro Shop	201,529	179,145	139,787	180,000	205,000	(25,000)	(14%)
41501500 - Merchandise Sales - Warehouse	0	20,277	15,596	21,000	21,000	0	0%
41502500 - Merchandise Sales - Fitness	1,135	926	290	1,110	926	184	17%
41503500 - Merchandise Sales - Broadband	30,055	28,196	17,125	31,000	25,125	5,875	19%
41504500 - Merchandise Sales - Nursery	3,789	0	0	0	0	0	0%
41504800 - Merchandise Sales - Fuel & Oil	0	41,529	86,160	146,250	134,000	12,250	8%
41505000 - Bar Sales	76,127	68,140	10,672	65,000	65,000	0	0%
Total Merchandise Sales	312,636	338,214	269,630	444,360	451,051	(6,691)	(2%)
<b>Clubhouse Rentals and Event Fees</b>							
42501000 - Clubhouse Room Rentals - Residents	323,965	421,484	49,177	332,026	361,066	(29,040)	(9%)
42501500 - Clubhouse Room Rentals - Exception Rate	63,419	13,915	2,517	14,082	16,663	(2,581)	(18%)
42502000 - Clubhouse Event Fees - Residents	252,622	276,589	69,015	242,334	257,277	(14,943)	(6%)
42502500 - Clubhouse Event Fees - Non Residents	988	918	776	0	900	(900)	0%
42503000 - Village Greens Room Rentals - Residents	5,068	6,008	1,489	4,000	4,000	0	0%
42503500 - Village Greens Room Rentals - Non Residents	780	1,185	467	1,000	1,000	0	0%
Total Clubhouse Rentals and Event Fees	646,842	720,100	123,440	593,442	640,906	(47,464)	(8%)
<b>Rentals</b>							
43001000 - Garden Plot Rental	44,299	44,599	57,020	55,560	57,000	(1,440)	(3%)
43001500 - Shade House Rental Space	360	360	429	0	400	(400)	0%
45506500 - Rental Fee	0	22,600	30,070	38,000	54,000	(16,000)	(42%)
48001500 - Lease Revenue	58,320	58,320	55,440	58,320	54,000	4,320	7%
Total Rentals	102,979	125,879	142,958	151,880	165,400	(13,520)	(9%)
<b>Fees and Charges for Services to Residents</b>							
46502000 - Resident Maintenance Fee	0	0	0	0	900	(900)	0%
Total Fees and Charges for Services to Residents	0	0	0	0	900	(900)	0%
<b>Broadband Services</b>							
45001000 - Ad Insertion	985,218	676,513	823,585	700,000	900,000	(200,000)	(29%)
45001500 - Premium Channel	390,250	367,466	349,239	400,000	350,000	50,000	13%
45002000 - Cable Service Call	95,835	111,778	83,229	100,000	98,000	2,000	2%
45002500 - Cable Commission	92,981	87,038	93,870	90,000	93,000	(3,000)	(3%)
45003000 - High Speed Internet	1,541,444	1,599,058	1,692,744	1,750,000	2,200,000	(450,000)	(26%)
45003500 - Equipment Rental	1,694,604	1,833,463	1,867,437	1,908,400	1,908,400	0	0%
45004000 - Video Production	46,795	44,033	49,004	45,000	46,000	(1,000)	(2%)
45004500 - Video Re-Production	2,443	2,956	297	1,500	300	1,200	80%
45005000 - Message Board	22,325	21,350	23,100	20,000	20,500	(500)	(3%)
45005500 - Advertising	35,819	53,699	203,850	201,000	202,000	(1,000)	0%
Total Broadband Services	4,907,714	4,797,353	5,186,355	5,215,900	5,818,200	(602,300)	(12%)
<b>Investment Income</b>							
49001000 - Investment Income - Nondiscretionary	0	0	0	50	167	(117)	(234%)
Total Investment Income	0	0	0	50	167	(117)	(234%)
<b>Unrealized Gain/(Loss) On AFS Investments</b>							
49008100 - Unrealized Gain/(Loss) On Available For Sale Investments	(208,978)	0	0	0	0	0	0%
Total Unrealized Gain/(Loss) on AFS Investments	(208,978)	0	0	0	0	0	0%
<b>Miscellaneous</b>							
43501000 - Horse Boarding Fee	63,493	58,825	60,335	65,736	75,000	(9,264)	(14%)
43501500 - Horse Feed Fee	28,764	27,068	27,099	28,700	37,000	(8,300)	(29%)
43502000 - Horse Trailer Parking Fee	480	480	855	480	480	0	0%
43502500 - Horse Lesson Fee - Resident	23,498	14,178	3,403	14,500	14,500	0	0%
43503500 - Horse Rental & Trail Ride Fee - Resident	0	0	0	1,728	1,728	0	0%
44001000 - Fitness Fee - Guests	1,168	0	0	0	0	0	0%
44001500 - Pool Fee - Guests	2,399	(30)	0	0	0	0	0%
44002000 - Bridge Room Fee - Guests	62,193	58,276	12,380	51,829	35,000	16,829	32%
44002500 - Parking Fees - Non Residents	43,355	44,135	28,185	45,000	45,000	0	0%
44003000 - Class Fees	153,662	152,687	33,825	120,368	117,800	2,568	2%
44003500 - Locker Rental Fee	5,276	4,984	4,865	4,461	11,454	(6,993)	(157%)
44004500 - Clubhouse Labor Fee	39,740	39,782	4,535	32,694	34,335	(1,641)	(5%)
44005000 - Clubhouse Equipment Fee	0	750	0	0	0	0	0%

**Golden Rain Foundation of Laguna Woods  
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GOLDEN RAIN FOUNDATION**

**Attachment 3**

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
44005500 - Clubhouse Catering Fee	19,038	17,391	5,486	16,799	26,102	(9,303)	(55%)
44006000 - Tickets Sales - Residents	50	630	0	805	630	175	22%
44006500 - Sponsorship Income	40,585	45,050	4,246	42,000	75,000	(33,000)	(79%)
44008000 - Club Group Organization Registration Fee	0	0	4,650	0	0	0	0%
46001000 - RV Storage Fee	110,559	108,265	112,283	110,000	110,000	0	0%
46002000 - Traffic Violation	89,606	113,871	61,586	100,000	100,000	0	0%
46003500 - Security Standby Fee	4,500	3,496	233	4,500	3,500	1,000	22%
46004000 - Estate Sale Fee	3,290	3,285	450	4,000	4,100	(100)	(3%)
46004500 - Resident Violations	3,388	0	1,000	0	0	0	0%
44501000 - Additional Occupant Fee	221,697	191,223	191,860	214,855	204,855	10,000	5%
44502000 - Variance Processing Fee	(36)	0	0	0	0	0	0%
44503500 - Resale Processing Fee	18,144	7,272	3,600	15,000	5,000	10,000	67%
44504000 - Resident Id Card Fee	20,570	17,275	6,125	25,000	19,300	5,700	23%
44504500 - Notary Fee	10	0	0	0	0	0	0%
44506000 - Photo Copy Fee	74,286	76,396	21,082	80,000	75,000	5,000	6%
44506500 - Auto Decal Fee	45,567	108,171	35,275	110,000	60,000	50,000	45%
47001000 - Cash Discounts - Accounts Payable	19	4,526	0	0	0	0	0%
47001500 - Late Fee Revenue	8,966	9,810	9,409	13,500	11,600	1,900	14%
47002000 - Collection Administrative Fee	7,000	0	0	0	0	0	0%
47002800 - Fuel & Oil Administrative Fee	0	3,090	10,800	0	34,800	(34,800)	0%
46005500 - Disaster Task Force	5,568	4,531	764	5,000	4,500	500	10%
49009000 - Miscellaneous Revenue	22,308	94	11,456	3,450	11,220	(7,770)	(225%)
Total Miscellaneous	1,119,143	1,115,511	655,785	1,110,405	1,117,904	(7,499)	(1%)
Total Non-Assessment Revenue	8,637,335	8,680,396	7,893,266	9,283,487	10,152,718	(869,231)	(9%)
Expenses:							
Employee Compensation							
51011000 - Salaries & Wages - Regular	11,756,692	12,478,298	12,174,885	13,461,744	14,045,414	583,669	4%
51021000 - Union Wages - Regular	3,348,113	3,120,550	2,804,255	3,438,744	3,485,295	46,551	1%
51041000 - Wages - Overtime	248,272	228,204	140,167	159,746	167,769	8,023	5%
51051000 - Union Wages - Overtime	63,331	44,792	37,595	58,427	44,238	(14,189)	(24%)
51061000 - Holiday & Vacation	1,492,350	1,451,774	1,582,534	1,133,680	1,188,717	55,037	5%
51071000 - Sick	401,219	396,138	396,252	462,423	484,872	22,449	5%
51081000 - Sick - Part Time	0	0	0	24,283	9,626	(14,657)	(60%)
51091000 - Missed Meal Penalty	68,254	44,683	36,556	23,933	29,064	5,131	21%
51101000 - Temporary Help	111,705	126,815	32,729	19,700	28,762	9,062	46%
51981000 - Compensation Accrual	269,539	58,784	(548,446)	0	0	0	0%
Total Employee Compensation	17,759,474	17,950,037	16,656,526	18,782,680	19,483,758	701,078	4%
Compensation Related							
52411000 - F.I.C.A.	1,274,658	1,310,154	1,259,660	1,404,785	1,455,649	50,864	4%
52421000 - F.U.I.	24,525	24,062	20,481	20,683	21,394	711	3%
52431000 - S.U.I.	216,581	184,174	139,996	129,040	135,042	6,002	5%
52441000 - Union Medical	1,175,578	1,068,125	986,122	1,122,277	1,178,794	56,517	5%
52451000 - Workers' Compensation Insurance	1,163,623	956,875	749,587	863,142	903,401	40,259	5%
52461000 - Non Union Medical & Life Insurance	1,065,155	1,206,780	1,321,808	1,349,027	1,535,020	185,994	14%
52461500 - VUL Premium	20,372	6,743	0	0	0	0	0%
52461550 - VUL Interest	(643)	2,200	0	0	0	0	0%
52471000 - Union Retirement Plan	208,859	219,785	228,260	270,051	313,728	43,677	16%
52481000 - Non-Union Retirement Plan	258,491	265,860	285,206	451,983	478,654	26,670	6%
52981000 - Compensation Related Accrual	18,152	(99,510)	(77,717)	0	0	0	0%
Total Compensation Related	5,425,352	5,145,248	4,913,404	5,610,989	6,021,682	410,693	7%
Materials and Supplies							
53001000 - Materials & Supplies	1,069,309	1,373,794	1,221,335	1,355,861	1,326,786	(29,075)	(2%)
53002500 - Printed Membership Materials	1,239	0	0	0	0	0	0%
53003000 - Materials Direct	(2,404)	33,335	56,416	0	0	0	0%
53003500 - Materials Direct - Grf	437,677	306,841	256,258	387,019	385,618	(1,401)	0%
53004000 - Freight	37,446	43,197	30,378	37,176	35,092	(2,084)	(6%)
Total Materials and Supplies	1,543,267	1,757,167	1,564,387	1,780,056	1,747,497	(32,559)	(2%)
Cost of Goods Sold							
53101000 - Cost Of Sales - Warehouse	9,373	18,736	2,570	15,615	7,815	(7,800)	(50%)
53101500 - Cost Of Sales - Pro Shop	171,689	143,244	99,459	140,000	142,000	2,000	1%
53102000 - Cost Of Sales - Alcohol	19,508	21,557	3,935	21,600	21,500	(100)	0%
53103400 - Cost Of Sales - Fuel & Oil	0	41,529	86,160	146,250	134,000	(12,250)	(8%)
53103500 - Earthquake Materials	10,712	13,366	108	15,000	15,000	0	0%
Total Cost of Goods Sold	211,310	238,432	192,232	338,465	320,315	(18,150)	(5%)
Community Events							
53201000 - Community Events	430,812	563,596	125,189	394,686	463,081	68,395	17%
Total Community Events	430,812	563,596	125,189	394,686	463,081	68,395	17%
Utilities and Telephone							
53301000 - Electricity	868,997	875,691	705,598	861,852	886,055	24,203	3%
53301500 - Sewer	81,822	77,338	67,047	81,205	84,696	3,491	4%
53302000 - Water	694,692	605,107	645,378	699,700	700,310	610	0%
53302500 - Trash	188,688	220,868	191,847	207,499	148,028	(59,471)	(29%)
53303500 - Gas	217,034	244,948	164,840	212,924	232,781	19,857	9%

**Golden Rain Foundation of Laguna Woods  
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GOLDEN RAIN FOUNDATION**

**Attachment 3**

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
53304000 - Telephone	247,588	284,506	316,676	330,343	359,369	29,026	9%
Total Utilities and Telephone	2,298,821	2,308,457	2,091,386	2,393,523	2,411,239	17,716	1%
Fuel and Oil							
53304500 - Fuel & Oil For Vehicles	510,572	511,609	370,940	536,250	544,500	8,250	2%
Total Fuel and Oil	510,572	511,609	370,940	536,250	544,500	8,250	2%
Legal Fees							
53401500 - Legal Fees	506,476	994,184	336,669	347,530	329,196	(18,334)	(5%)
Total Legal Fees	506,476	994,184	336,669	347,530	329,196	(18,334)	(5%)
Professional Fees							
53402000 - Audit & Tax Preparation Fees	126,167	130,132	133,883	136,200	143,010	6,810	5%
53402500 - Payroll System Fees	150,359	169,100	170,233	150,000	172,500	22,500	15%
53403500 - Consulting Fees	351,909	291,803	260,165	378,947	465,926	86,979	23%
53404500 - Fees	5,400	6,000	7,000	6,000	6,000	0	0%
Total Professional Fees	633,835	597,035	571,281	671,147	787,436	116,289	17%
Equipment Rental							
53501000 - Space, Rent/Lease	239	0	0	0	0	0	0%
53501500 - Equipment Rental/Lease Fees	222,962	213,295	200,704	217,712	216,114	(1,598)	(1%)
Total Equipment Rental	223,201	213,295	200,704	217,712	216,114	(1,598)	(1%)
Outside Services							
53601000 - Bank Fees	32,245	100,810	75,631	53,400	70,000	16,600	31%
53601500 - Credit Card Transaction Fees	144,695	173,485	199,571	159,980	190,444	30,464	19%
53602000 - Merchant Account Fees	19,125	19,610	3,597	13,671	17,069	3,398	25%
53602500 - Licensing Fees	3,500	8,300	3,500	22,500	6,000	(16,500)	(73%)
53603000 - Permit Fees	7,139	69	0	7,200	7,200	0	0%
54603500 - Outside Services CC	73,505	2,064	45,117	0	0	0	0%
53704000 - Outside Services	1,453,201	1,732,371	1,925,334	2,115,173	2,500,277	385,104	18%
Total Outside Services	1,733,410	2,036,708	2,252,750	2,371,924	2,790,990	419,066	18%
Repairs and Maintenance							
53701000 - Equipment Repair & Maint	457,095	285,946	694,940	459,179	801,584	342,405	75%
53702000 - Street Repair & Maint	0	0	0	1,000	3,500	2,500	250%
53702500 - Building Repair & Maint	336,958	360,811	237,899	410,654	395,054	(15,600)	(4%)
53703000 - Elevator /Lift Maintenance	7,324	10,644	17,207	11,935	11,099	(836)	(7%)
53703500 - Water Softener	2,174	3,122	4,070	4,083	4,083	0	0%
Total Repairs and Maintenance	803,550	660,523	954,116	886,851	1,215,320	328,469	37%
Other Operating Expense							
53604000 - Pest Control Fees	2,743	8,095	4,402	55,798	57,815	2,017	4%
53801000 - Mileage & Meal Allowance	8,273	9,701	2,823	13,776	14,363	587	4%
53801500 - Travel & Lodging	4,959	5,793	1,579	6,008	6,259	252	4%
53802000 - Uniforms	123,834	113,695	98,880	128,581	127,834	(747)	(1%)
53802500 - Dues & Memberships	11,228	15,075	12,695	16,981	24,973	7,992	47%
53803000 - Subscriptions & Books	7,549	9,489	6,151	10,409	10,577	168	2%
53803500 - Training & Education	58,431	54,717	20,266	97,452	91,653	(5,800)	(6%)
53804000 - Staff Support	40,987	68,181	45,144	98,100	106,600	8,500	9%
53901000 - Benefit Administrative Fees	33	8,452	2,459	4,000	4,000	0	0%
53901500 - Volunteer Support	4,364	10,397	1,479	16,800	14,850	(1,950)	(12%)
53902000 - Physical Examinations	43,252	49,284	33,747	42,100	42,100	0	0%
53902500 - Recruiting Fees	133,326	61,929	41,650	100,000	100,000	0	0%
53903000 - Safety	115,838	79,620	59,715	107,215	93,795	(13,420)	(13%)
54001000 - Board Relations	7,049	6,172	3,129	19,805	13,005	(6,800)	(34%)
54001500 - Public Relations	55,077	40,168	24,112	1,000	1,000	0	0%
54002000 - Postage	17,539	16,445	33,727	21,192	53,610	32,418	153%
54002500 - Filing Fees / Permits	48,093	37,039	51,048	147,376	148,103	727	0%
54502500 - Cable Promotions	4,208	4,094	0	3,500	3,000	(500)	(14%)
Total Other Operating Expense	686,780	598,345	443,005	890,092	913,535	23,443	3%
Income Taxes							
54301000 - State & Federal Income Taxes	(25,511)	32,003	593,124	2,000	1,000	(1,000)	(50%)
Total Income Taxes	(25,511)	32,003	593,124	2,000	1,000	(1,000)	(50%)
Property and Sales Tax							
54301500 - State & Local Taxes	96,849	122,405	122,270	19,900	23,242	3,342	17%
54302000 - Property Taxes	3,151	3,151	3,525	3,115	3,580	465	15%
Total Property and Sales Tax	100,000	125,556	125,795	23,015	26,822	3,807	17%
Insurance							
54401000 - Hazard & Liability Insurance	1,127,724	1,280,014	1,739,534	1,257,267	2,295,987	1,038,720	83%
54401500 - D&O Liability	57,433	57,343	55,406	59,507	67,073	7,566	13%
54402000 - Property Insurance	72,443	29,655	205,359	95,574	324,332	228,758	239%
54402500 - Auto Liability Insurance	4,566	4,434	1,163	10,000	10,000	0	0%
54403000 - General Liability Insurance	3,511	2,656	7,088	3,600	3,900	300	8%
54403500 - Property Damage	0	263	0	10,000	10,000	0	0%
Total Insurance	1,265,678	1,374,364	2,008,550	1,435,947	2,711,291	1,275,344	89%

**Golden Rain Foundation of Laguna Woods  
Budget Comparison Report by Account**

**12/31/2022**

GOLDEN RAIN FOUNDATION

**Attachment 3**

	<u>2018 Actuals</u>	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	Assessment Increase/ (Decrease)	VAR %
Cable Programming/Copyright/Franchise							
54501000 - Cable - Programming Fees	4,736,006	4,828,389	3,536,870	3,752,088	4,015,000	262,912	7%
54501500 - Cable - Copyright Fees	66,222	0	0	0	0	0	0%
54502000 - Cable - City of Laguna Woods Franchise Fees	282,261	299,191	255,185	287,000	353,000	66,000	23%
Total Cable Programming/Copyright/Franchise	<u>5,084,489</u>	<u>5,127,580</u>	<u>3,792,055</u>	<u>4,039,088</u>	<u>4,368,000</u>	<u>328,912</u>	<u>8%</u>
Net Allocation to Mutuals							
48501000 - Allocated To Grf Departments	(6,687,103)	(6,389,122)	(6,578,836)	(7,245,705)	(7,767,463)	(521,758)	(7%)
48502500 - Mutual General Operating	(123,357)	(5,382)	0	0	0	0	0%
54602500 - Allocated Expenses	4,338,236	3,847,280	3,678,169	4,334,779	4,775,637	440,859	10%
Total Net Allocation To Mutuals	<u>(2,472,224)</u>	<u>(2,547,224)</u>	<u>(2,900,667)</u>	<u>(2,910,926)</u>	<u>(2,991,825)</u>	<u>(80,899)</u>	<u>(3%)</u>
Uncollectible Accounts							
54602000 - Bad Debt Expense	17,360	9,432	1,416	15,250	12,100	(3,150)	(21%)
Total Uncollectible Accounts	<u>17,360</u>	<u>9,432</u>	<u>1,416</u>	<u>15,250</u>	<u>12,100</u>	<u>(3,150)</u>	<u>(21%)</u>
(Gain)/Loss on Sale or Trade							
54101000 - (Gain)/Loss - Warehouse Sales	133,344	(520)	(56,922)	(25,000)	(25,000)	0	0%
Total (Gain)/Loss on Sale or Trade	<u>133,344</u>	<u>(520)</u>	<u>(56,922)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>0</u>	<u>0%</u>
Total Expenses	<u>36,869,996</u>	<u>37,695,827</u>	<u>34,235,941</u>	<u>37,801,279</u>	<u>41,347,051</u>	<u>3,545,771</u>	<u>9%</u>
Excess of Revenues Over Expenses	<u>(\$28,232,660)</u>	<u>(\$29,015,431)</u>	<u>(\$26,342,675)</u>	<u>(\$28,517,792)</u>	<u>(\$31,194,333)</u>	<u>\$2,676,540</u>	<u>9%</u>

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

	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 V2 Plan	Increase (Decrease)
<b>ALL DEPARTMENTS</b>	<b>726.65</b>	<b>741.04</b>	<b>751.01</b>	<b>727.86</b>	<b>734.19</b>	<b>6.33</b>
<b>Office of the CEO</b>	<b>16.00</b>	<b>20.00</b>	<b>20.00</b>	<b>17.06</b>	<b>18.50</b>	<b>1.44</b>
100 Office of the CEO	7.00	9.00	10.00	7.00	8.00	1.00
240 Community Services	9.00	11.00	10.00	10.06	10.50	0.44
<b>Department of Media and Communications</b>	<b>21.47</b>	<b>23.00</b>	<b>23.00</b>	<b>25.03</b>	<b>23.35</b>	<b>(1.68)</b>
010 Media and Communications Admin	1.00	1.50	1.50	3.83	3.50	(0.33)
020 Cable TV Network	10.47	11.50	11.50	11.70	11.10	(0.60)
030 TV Studio	7.00	7.00	7.00	6.50	6.50	-
040 Media Services	2.00	2.00	2.00	2.00	2.25	0.25
050 Internet Service	1.00	1.00	1.00	1.00	-	(1.00)
<b>Department of Information Services</b>	<b>34.00</b>	<b>35.50</b>	<b>35.50</b>	<b>34.80</b>	<b>36.00</b>	<b>1.20</b>
360 Information Systems	11.00	10.50	10.50	10.30	11.00	0.70
200 Resident Services Admin	5.00	5.00	5.00	4.50	5.00	0.50
950 Property Services	18.00	20.00	20.00	20.00	20.00	-
<b>Department of General Services</b>	<b>94.57</b>	<b>93.07</b>	<b>91.57</b>	<b>86.00</b>	<b>88.00</b>	<b>2.00</b>
902 General Services Admin	6.00	4.50	4.00	4.00	4.00	-
935 Janitorial	18.00	19.00	18.00	18.00	18.00	-
936 Streets and Sidewalks	16.00	16.00	16.00	16.00	18.00	2.00
945 GRF Janitorial	20.00	20.00	20.00	17.00	17.00	-
960 Fleet Maintenance	13.00	13.00	12.00	12.00	12.00	-
970 Transportation	21.57	20.57	21.57	19.00	19.00	-
<b>Department of Financial Services</b>	<b>29.50</b>	<b>30.00</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>	<b>-</b>
300 Financial Services	18.50	19.00	20.00	20.00	20.00	-
241 Mail and Copy Service	3.00	3.00	3.00	3.00	3.00	-
311 Warehouse	3.00	3.00	3.00	3.00	3.00	-
370 Purchasing	5.00	5.00	5.00	5.00	5.00	-
<b>Department of Security Services</b>	<b>115.61</b>	<b>118.19</b>	<b>119.68</b>	<b>118.68</b>	<b>117.55</b>	<b>(1.13)</b>
400 Security Services	111.14	113.69	114.68	107.68	105.55	(2.13)
210 Compliance	-	-	-	6.00	7.00	1.00
220 Social Services	4.47	4.50	5.00	5.00	5.00	-



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

	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 V2 Plan	Increase (Decrease)
<b>Department of Landscape Services</b>	<b>133.87</b>	<b>142.27</b>	<b>149.00</b>	<b>145.50</b>	<b>146.50</b>	<b>1.00</b>
500 Landscape Admin	9.00	8.50	10.00	11.00	11.00	-
510 Improvement/Restoration	-	-	-	5.00	5.00	-
511 Nursery/Composting	4.00	4.00	4.00	5.00	5.00	-
512 Composting	1.00	1.00	1.00	-	-	-
520 GRF Grounds Maintenance	-	6.90	8.00	8.00	8.00	-
530 Grounds Maintenance	79.65	79.65	83.50	82.50	82.50	-
540 Irrigation	16.50	16.50	17.00	17.00	17.00	-
550 Small Equipment Repair	4.00	4.00	4.00	4.00	4.00	-
560 Pest Control	5.00	5.00	5.00	5.00	6.00	1.00
570 Tree Maintenance	14.72	16.72	16.50	8.00	8.00	-
<b>Department of Recreation Services</b>	<b>86.73</b>	<b>85.11</b>	<b>86.36</b>	<b>82.29</b>	<b>84.79</b>	<b>2.50</b>
600 Recreation Admin	4.25	5.25	16.48	15.00	12.60	(2.40)
521 Garden Centers	1.00	1.00	2.00	2.00	2.00	-
580 Golf Maintenance 27-Hole	20.26	17.64	18.14	18.64	17.64	(1.00)
581 Golf Maintenance 9-Hole	2.00	2.00	2.00	2.00	2.00	-
602 Bar Services	0.60	0.60	0.60	0.60	0.60	-
610 Community Center Rec Rooms	0.75	0.75	-	-	-	-
611 Clubhouse 1	4.75	4.75	3.25	2.66	3.00	0.34
612 Clubhouse 2	4.29	4.29	2.70	2.36	2.70	0.34
613 Performing Arts Center	7.65	8.65	5.25	4.53	6.75	2.22
614 Clubhouse 4	3.96	3.96	3.00	2.66	2.83	0.17
615 Clubhouse 5	4.25	4.25	3.70	3.19	3.70	0.51
616 Clubhouse 6	1.95	1.95	0.20	0.20	0.20	-
617 Clubhouse 7	2.70	2.70	1.30	1.13	1.30	0.17
620 Equestrian	4.50	4.50	4.50	4.50	5.33	0.83
670 Golf Operations 27-Hole	12.96	12.96	11.38	12.28	12.28	-
680 Golf Operations 9-Hole	1.96	1.96	1.96	1.96	1.96	-
690 Aquatics	-	-	1.00	1.00	1.00	-
691 Fitness	8.90	7.90	8.90	7.58	8.90	1.32
<b>Department of Human Resource Services</b>	<b>9.40</b>	<b>8.40</b>	<b>8.40</b>	<b>8.40</b>	<b>9.40</b>	<b>1.00</b>
700 Human Resource Services	9.40	8.40	8.40	8.40	9.40	1.00



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

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

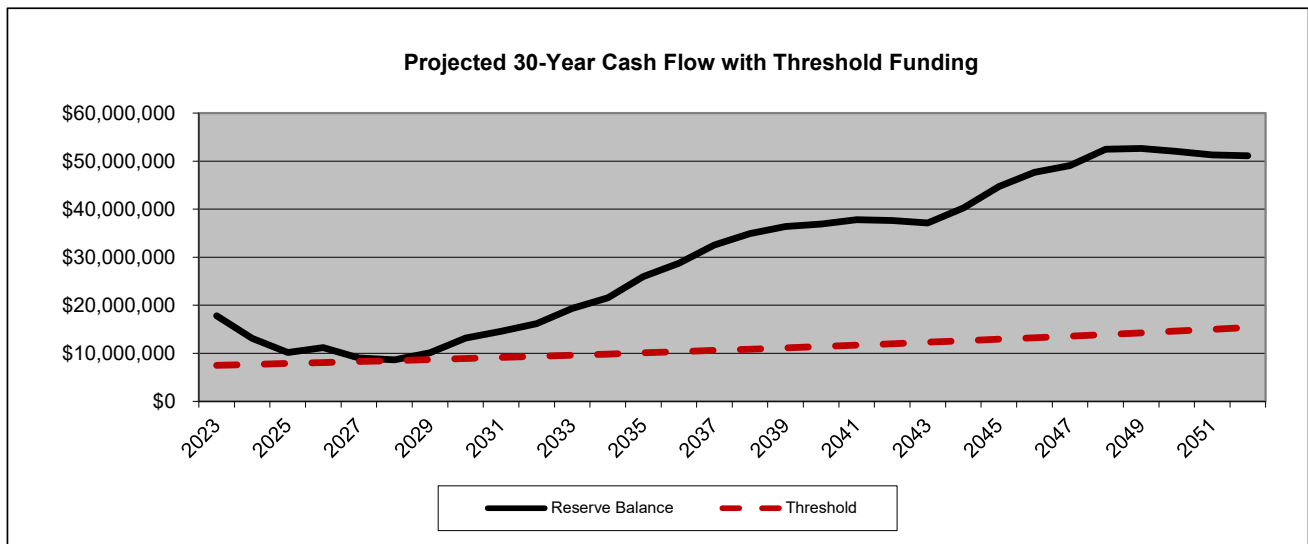
**GOLDEN RAIN FOUNDATION & TRUST**  
**2022 RESERVES PLAN**  
**Reserves 30-Year Funding Plan**

**Threshold (Min Balance): \$7,500,000**

Indexed for inflation

Year	Assessment		Transfer Fee		Investment Income	Planned Expenditures <sup>1</sup>	Reserve Balance
	Per Manor Per Month	Total Contributions	Transfer Fee Amount	Facilities Fee Contributions			
2021	\$ 19.00	\$ 2,903,808	\$ 5,000	\$ 3,585,000	\$ 183,137	\$ (7,794,318)	\$ 18,060,342
2022	\$ 15.00	\$ 2,292,480	\$ 7,500	\$ 5,377,500	\$ 178,582	\$ (8,074,200)	\$ 17,834,704
2023	\$ 15.00	\$ 2,292,480	\$ 7,500	\$ 5,852,250	\$ 306,227	\$ (13,191,456)	\$ 13,094,205
2024	\$ 16.00	\$ 2,445,312	\$ 7,500	\$ 5,852,250	\$ 230,066	\$ (11,479,341)	\$ 10,142,492
2025	\$ 16.00	\$ 2,445,312	\$ 7,500	\$ 5,852,250	\$ 211,228	\$ (7,459,731)	\$ 11,191,551
2026	\$ 17.00	\$ 2,598,144	\$ 7,500	\$ 5,852,250	\$ 200,519	\$ (10,781,600)	\$ 9,060,864
2027	\$ 17.00	\$ 2,598,144	\$ 7,500	\$ 5,852,250	\$ 175,297	\$ (9,042,455)	\$ 8,644,100
2028	\$ 18.00	\$ 2,750,976	\$ 7,500	\$ 5,852,250	\$ 185,923	\$ (7,299,143)	\$ 10,134,106
2029	\$ 18.00	\$ 2,750,976	\$ 7,500	\$ 5,852,250	\$ 230,636	\$ (5,807,789)	\$ 13,160,179
2030	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 274,728	\$ (7,603,636)	\$ 14,587,329
2031	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 304,657	\$ (7,465,062)	\$ 16,182,982
2032	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 352,025	\$ (5,919,473)	\$ 19,371,592
2033	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 404,976	\$ (7,001,602)	\$ 21,531,024
2034	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 470,235	\$ (4,794,626)	\$ 25,962,691
2035	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 541,429	\$ (6,538,572)	\$ 28,721,606
2036	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 606,820	\$ (5,517,307)	\$ 32,567,177
2037	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 668,125	\$ (7,077,961)	\$ 34,913,399
2038	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 705,895	\$ (7,993,359)	\$ 36,381,993
2039	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 725,484	\$ (8,971,667)	\$ 36,891,868
2040	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 739,817	\$ (8,558,093)	\$ 37,829,650
2041	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 747,401	\$ (9,675,308)	\$ 37,657,801
2042	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 740,250	\$ (10,046,682)	\$ 37,107,427
2043	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 765,607	\$ (6,410,252)	\$ 40,218,840
2044	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 840,842	\$ (5,109,508)	\$ 44,706,232
2045	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 914,410	\$ (6,727,571)	\$ 47,649,129
2046	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 957,877	\$ (8,266,610)	\$ 49,096,454
2047	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 1,005,522	\$ (6,396,770)	\$ 52,461,264
2048	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 1,040,579	\$ (9,620,697)	\$ 52,637,204
2049	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 1,036,167	\$ (10,413,764)	\$ 52,015,665
2050	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 1,022,653	\$ (10,522,104)	\$ 51,272,272
2051	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 1,013,587	\$ (9,941,940)	\$ 51,099,977

<sup>1</sup> Planned Expenditures include Capital Plan, supplemental appropriations, and carryover items from prior years.





## STAFF REPORT

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**DATE:** July 14, 2021  
**FOR:** Board of Directors  
**SUBJECT:** 2022 Capital Plan Proposals

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### **RECOMMENDATION**

Staff recommends the Board review the Proposed 2022 Capital Plan and provide direction for change or revision at the meeting on July 14, 2021.

### **BACKGROUND**

On June 7, 2021, the GRF Board met to review and prioritize the 2022 Capital Improvement Plan (CIP). Based on input received at the meeting and subsequent discussions, no changes were made at that time.

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 2022	Estimated 2023	Estimated 2024	Estimated 2025	Estimated 2026	TOTAL
CIP Total	\$7,249,363	\$12,932,800	\$11,033,584	\$7,029,471	\$9,960,532	\$48,205,750

The proposed 2022 funding of \$7,249,363 is \$5,869,656 less than the \$13,119,019 projected for 2022 in the current year reserves plan, primarily attributable to deferral of Clubhouse 1 improvements to reflect a more realistic timeline.

### **FINANCIAL ANALYSIS**

The proposed projects for 2022 total \$7,249,363, 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
<b>Aquatics</b>			<b>\$9,000</b>
CH 5 Pool Cover	\$9,000		\$9,000

- Funding of \$9,000 is recommended to replace the Clubhouse 5 pool cover. The prior cover was in poor condition due to surpassing its useful life of 10 years and has been disposed of.

	Equipment	Facilities	Total
<b>Broadband Services</b>			<b>\$629,500</b>
Set Top Boxes	\$300,000		\$300,000
Infrastructure	\$250,000		\$250,000
Signal Receivers and Transcoders	\$25,000		\$25,000
UPS Battery for Power Supplies	\$22,000		\$22,000
Village Television Studio Equipment	\$17,500		\$17,500
ENG Cameras (2)	\$15,000		\$15,000

- Funding of \$300,000 is recommended for the purchase of approximately 1,000 Set Top Boxes in anticipation of the demand for digital services and replacement of failed units at the end of their useful lives.
- Funding of \$250,000 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 \$25,000 is recommended to replace end-of-life and end-of-support broadband headend equipment. This equipment provides ROVI iGuide data to the set top boxes and HD DTAs, allows for the staging of set-top boxes, adding and removal of packages to set top boxes and retrieval of Pay-Per-View purchases for billing.
  
- Funding of \$22,000 is recommended to replace the UPS Battery for power supplies. The batteries power amplifiers to boost signal to ensure proper signal strength in each manor. Replacement of the power supplies every 5 years is to promote continuous 24/7 operation of the cable outside plant during power outages. GRF has experienced a number of outages (both planned & unplanned), over the years the power plant is aging with underground cabling, transformers, switches, etc.
  
- Funding of \$17,500 is recommended to replace the current news desk, first built in the late 1980's, renovated in 2000 and again in 2016. Directors of the various boards and some guests on a number Village Television programs have commented that the desk is too high and/or uncomfortable, needs ergonomic improvements, and appears dated. Replacement will provide viewers of Village Television with an enhanced, more modern viewing experience. Board members, advertising clients and staff will appear with an up to date professional studio experience.
  
- Funding of \$15,000 is recommended to replace two electronic news gathering (ENG) cameras, utilized to produce programs and segments for Village Television, as well as produce commercials and infomercials on behalf of the Media Services 55 client base. The expected serviceable life of the proposed camera package is 5 years based on industry standards for comparable equipment; the cameras have been in continual use since 2011. Over the last year, the cameras have exhibited failure patterns requiring increased maintenance costs and production down-time. In addition, the image sensors and accompanying control circuitry within the cameras have shown imaging problems due to aging.

	Equipment	Facilities	Total
<b>Clubhouses</b>			<b>\$1,277,000</b>
CH 1 Assessment/Renovation		\$1,250,000	\$1,250,000
CH 5 Stage Curtains (Ballroom)	\$27,000		\$27,000

- Funding of \$1,250,000 is recommended for year 1 of a multi-year project to assess and renovate Clubhouse 1. In 1964, Clubhouse 1 became the first clubhouse constructed in Laguna Woods Village. This facility has many amenities for the residents, including the main lounge, multi-purpose rooms, fitness center, swimming pool, shuffleboard courts, billiards, etc. Clubhouse 1 is the most visited recreational facility in Laguna Woods Village with approximately 226,615 visits in 2019. An assessment report of the facility was completed and reviewed by the Board. In 2021 a programmatic study was ordered. The purpose of this study was to summarize the utilization and current productivity of all current spaces and provide alternative solutions to maximize utilization of the facility present and future. The Board will review all findings and determine the direction of Clubhouse 1. Some structural, mechanical, electrical, plumbing, life safety, and ADA aspects of the facility may need to be upgraded to comply with current codes.
  
- Funding of \$27,000 is recommended to replace aging stage curtains, necessitated by the current curtain age and condition, installed in 1998. New synthetic curtains require little maintenance compared to velour curtains that lose its fire proofing coating over a five-year period. Synthetic curtains only need one fire retardant application at time of manufacture and lasts the lifetime of the curtain.

	Equipment	Facilities	Total
<b>Computers</b>			<b>\$1,683,000</b>
Financial Software	\$1,500,000		\$1,500,000
Village Website Replacement	\$175,000		\$175,000
CAD Format Plotter	\$8,000		\$8,000

- Funding of \$1,500,000 is recommended for the investigation, selection, development and implementation of an Enterprise Resource Planning (ERP) software solution to replace the existing financial software system AX 2012, the obsolete framework of Stellar and reduce the number of stand-alone systems currently in use. To successfully manage and maintain over 12,000 homes demands a wide variety of business systems, the primary one is an ERP for all employees to receive and access accurate and timely data. Laguna Woods Village serves nearly 18,000 residents, with property assets ranging in the billions of dollars.

The ERP system will be rolled out in phases. The first phase will include the implementation of an application framework to manage and operate the customer service, service management and resident portal systems as well as the creation and deployment of a series of web enabled screens relating to automated resident services. Subsequent phases will include the replacement of AX 2012 and subsequent property management and banking modules.

- Funding of \$175,000 is recommended for update of the current Village Website, with the goal of improving the user experience and ease of use. The new website will be built on a new platform and is expected to reduce the number of phone calls to Resident Services and the CEO's Office. The primary work would be done by consultants.

- Funding of \$8,000 is recommended for a replacement of the CAD Format Plotter. This printer is currently being used by the staff for all large prints including CAD drawings, engineering plans and HR fliers. It also includes a 36-inch scanner with Contact Image Sensor (CIS) technology and a monitor. The current plotter has issues operating on current computer operating system. The production of this plotter and the replacement parts are discontinued and the repair of this device is costly and not feasible.

	Equipment	Facilities	Total
<b>Fitness</b>			<b>\$35,500</b>
CH 1 Treadmills (3)	\$30,500		\$30,500
CH 1 Elliptical Trainer	\$5,000		\$5,000

- Funding of \$30,500 is recommended for three treadmills in Clubhouse 1. Between the two fitness centers about 4,000 residents and their guest use the facility each week. The treadmills are one of the most popular pieces of cardio equipment. The average lifespan of our treadmills is 5 - 7 years. Based on the advice of our maintenance mechanic, the three treadmills that are up for replacement are 14 - 15 years old. Waits up to two months or more have been experienced when replacement parts are backordered and there are some parts that are either not available or they are very expensive.
- Funding of \$5,000 is recommended to purchase an additional elliptical trainer. The average lifespan of the Ellipticals/Cross Trainers is 5 - 7 years. Based on the advice of the maintenance mechanic, the elliptical that will be replaced is 13 years old. Like the treadmills, availability of replacement parts is limited and extended wait times have been experienced.

	Equipment	Facilities	Total
<b>Golf Facilities</b>			<b>\$87,000</b>
Rough Mower	\$87,000		\$87,000

- Funding of \$87,000 is recommended for the replacement of a Rough Mower, which has reached the end of its serviceable life, requiring excessive maintenance and repairs restricting work progress and productivity. The 27-Hole Golf Course is one of the most widely used amenities at Laguna Woods Village. To maintain the aesthetic appeal and functionality of the golf courses and driving range, the golf maintenance crew relies on specialized equipment to address specific maintenance needs.

	Equipment	Facilities	Total
<b>Landscape</b>			<b>\$347,000</b>
Centralized Irrigation System (Phase 3)	\$200,000		\$200,000
Utility Loaders (2)	\$60,000		\$60,000
Navigation Mowers – Walkers (3)	\$45,000		\$45,000
48" Lazer Lawn Mowers (3)	\$30,000		\$30,000
60" Lazer Lawn Mower	\$12,000		\$12,000

- Funding of \$200,000 is recommended for phase 3 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 Landscape Services Department recommends replacement of the system over the course of five years. Initial funding of \$300,000 was approved in 2020 and 2021; and the next funding phase of \$200,000 is recommended in 2022.
- Funding of \$147,000 is recommended to replace a variety of mowers and miscellaneous landscaping equipment that requires replacement due to age.

	Equipment	Facilities	Total
<b>Other Equipment</b>			<b>\$130,000</b>
Building 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 contingency funding in the Capital Plan, unforeseen maintenance tools and equipment can be purchased without deferring service requests or decreasing productivity.
- Funding of \$50,000 is recommended for maintenance services equipment. Contingency funds for equipment support operational needs when unforeseen requirements result in equipment purchases to meet or improve service levels. Equipment purchases under \$25,000 will be completed at the discretion of the CEO and purchases over \$25,000 must follow normal board approval process for supplemental appropriations.
- 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
<b>Other GRF Facilities</b>			<b>\$552,576</b>
Building E Assessment and Design Development		\$200,000	\$200,000
Slope Renovation		\$153,576	\$153,576
Miscellaneous Projects		\$125,000	\$125,000
Trailer for Office Work Space	\$50,000		\$50,000
Garden Center 2 - Roofs		\$18,000	\$18,000
Equestrian Siding/Enclosure of Hay Barn		\$6,000	\$6,000

- Funding of \$200,000 is recommended for Building E Assessment and Design Development. Building E is a one-story building with wooden frame and has an area of 5,300 SF. It contains staff offices for Landscape, Security, and Maintenance Departments. Building E was originally a warehouse building that consisted of concrete



slab and corrugated sheet metal. In 1976, it was converted to a single-story wood-framed building atop the existing slab. It has experienced structural movement.

- Funding of \$153,576 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 contingency funding in the Capital Plan, unforeseen 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 for supplemental appropriations.
- Funding of \$50,000 is recommended for a trailer for office work space. Office space is needed at the nursery for operations and computer access.
- Funding of \$18,000 is recommended for replacement of existing composition shingle roofs of Garden Center 2 with new composition shingle roofs. There have been several leak issues that were remediated, including the replacement of skylights and carpet along with dry downs. The roof replacement will eliminate the current leak and repair issues.
- Funding of \$6,000 is recommended for equestrian siding/enclosure of hay barn. The unprotected hay barn allows the hay to be exposed to the elements such as rain and moisture ruining the hay. The siding/enclosure will protect the feed and allow for the quality of the feed to be maintained.

	Equipment	Facilities	Total
<b>Paving</b>			<b>\$904,091</b>
Asphalt Paving and Sealcoat Programs		\$704,091	\$704,091
Parkway Concrete Repairs		\$200,000	\$200,000

- Funding of \$704,091 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 and sealcoat budget is \$604,091 and sealcoat work for GRF pavement is completed on a five-year cycle, budgeted at \$100,000.
- 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 requisite accessibility Americans with Disabilities Act (ADA) ramps, as needed.

	Equipment	Facilities	Total
<b>Security</b>			<b>\$176,696</b>
Gate 12 Security Upgrade		\$66,696	\$66,696
Security Building HVAC System		\$65,000	\$65,000
Shepherd's Crook		\$35,000	\$35,000
Solar powered radar signs (2)	\$10,000		\$10,000

- Funding of \$66,696 is recommended for the Gate 12 security upgrade. Due to heavy vehicle and pedestrian traffic, Gate 12's entrance, exit, and surrounding areas are not equipped with cameras or surveillance systems to assist Security and law enforcement when trying to limit, prevent, and investigate crimes that are committed within this area, including Rules and Regulations violations. The lack of equipment inhibits the ability to research and identify vehicles entering and exiting Gate 12, since there is no vehicle license plate reading system that has become very beneficial in other areas of the Village when investigating and preventing criminal activity.
- Funding of \$65,000 is recommended for the replacement of the Security Building HVAC system. Maintenance costs are rising due to the age of the current system, major down times occur as high-priced mechanisms begin to fail, and users complain of some offices not properly cooled. Old ducting and leaks require constant repair maintenance and rust is forming in key areas due to age.
- Funding of \$35,000 is recommended for approximately 300 LF of new Shepherd's Crook to replace the existing barbed wire fencing along GRF property. The City of Laguna Woods discontinued the use of barbed wire in perimeter barriers in 2017.
- Funding of \$10,000 is recommended for replacement of two solar powered radar signs. The Security Department is down to two remaining devices. These solar-powered units combine a police traffic radar unit with a 12" LED display panel that shows approaching drivers what their current speed is. They serve as a deterrent to speeding vehicles, reduce traffic collisions, and promote safe driving.

	Equipment	Facilities	Total
<b>Vehicles</b>			<b>\$1,418,000</b>
Misc Vehicle Purchases	\$200,000		\$200,000
Transportation Bus	\$200,000		\$200,000
Standard Pickup Truck (7)	\$175,000		\$175,000
Work Van (4)	\$160,000		\$160,000
Security Vehicle (4)	\$140,000		\$140,000
F-150 Truck (4)	\$140,000		\$140,000
F-250 Crew Cab (3)	\$126,000		\$126,000
Utility Vehicle (8)	\$120,000		\$120,000
Equipment Trailer (3)	\$45,000		\$45,000
Add: F-250 Crew Cab	\$42,000		\$42,000
Add: Utility Vehicles (2)	\$30,000		\$30,000
Add: Small Pickup Truck	\$25,000		\$25,000
Add: Equipment Trailer	\$15,000		\$15,000

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 recommends funding of \$1,306,000 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.
- **ADDITIONS:** Funding of \$112,000 is recommended for new vehicles to support Landscape Services.

**Prepared By:** Jose Campos, Financial Services Manager

**Reviewed By:** Steve Hormuth, Interim Finance Director  
 Ernesto Munoz, Maintenance & Construction Director  
 Siobhan Foster, Chief Operating Officer  
 Jeff Parker, Chief Executive Officer

**ATTACHMENT(S)**  
 ATT1: 2022 CIP 5-Year

**GOLDEN RAIN FOUNDATION  
5 YEAR CAPITAL IMPROVEMENT PLAN**

Attachment 6

Category/Fund/Description	2022	2023	2024	2025	2026	Total
<b>Aquatics</b>						
<b>Equipment Fund</b>						
CH 5 Pool Heaters	\$ -	\$ -	\$ 18,000	\$ -	\$ -	\$ 18,000
CH4 Pool Cover	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
CH5 Pool Cover	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
<b>Facility Fund</b>						
CH 1 Pool & Spa Plastering	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
CH 2 Pool Deck	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
CH 2 Pool Replastering	\$ -	\$ -	\$ -	\$ 55,000	\$ -	\$ 55,000
Locker Room Ventilation System (Pools 1, 2, 4, 5)	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 1
Pool Solar Heaters	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ 210,000
<b>Aquatics Total</b>	<b>\$ 9,000</b>	<b>\$ 310,000</b>	<b>\$ 38,001</b>	<b>\$ 55,000</b>	<b>\$ 15,000</b>	<b>\$ 427,001</b>
<b>Broadband Services</b>						
<b>Equipment Fund</b>						
Board Room Cameras & Equipment	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Broadband Fiber Network Calibration	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ 105,000
Broadband Infrastructure	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
Broadband Set Top Boxes	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
Broadband Signal Receivers and Transcoders	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ 50,000
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
Encoder/Ad Insertion Equipment	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
ENG Camera	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Remote Broadcast Cameras at CHs	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Village Television Studio Equipment	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 87,500
<b>Broadband Services Total</b>	<b>\$ 629,500</b>	<b>\$ 667,500</b>	<b>\$ 872,500</b>	<b>\$ 679,500</b>	<b>\$ 567,500</b>	<b>\$ 3,416,500</b>
<b>Clubhouses</b>						
<b>Equipment Fund</b>						
CH 1 Commercial Appliances	\$ -	\$ 64,000	\$ -	\$ -	\$ -	\$ 64,000
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 Commercial Pool Equipment/pumps	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
CH 5 Convection Oven	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
CH1 Clubhouse Tables	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
CH1 Drop in Lounge (Equipment)	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000

**GOLDEN RAIN FOUNDATION**  
**5 YEAR CAPITAL IMPROVEMENT PLAN**

Attachment 6

CH1 Main Lounge Sound System	\$	-	\$	-	\$	40,000	\$	-	\$	-	\$	40,000
CH1 Mounted Projector - Main Lounge	\$	-	\$	20,000	\$	-	\$	-	\$	-	\$	20,000
CH5 Portable Stages	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	5,000
CH5 Projector (Ballroom)	\$	-	\$	6,000	\$	-	\$	-	\$	-	\$	6,000
CH5 Screen (Ballroom)	\$	-	\$	-	\$	15,000	\$	-	\$	-	\$	15,000
CH5 Sound Board	\$	-	\$	-	\$	7,000	\$	-	\$	-	\$	7,000
CH5 Stage Curtains (Ballroom)	\$	27,000	\$	-	\$	-	\$	-	\$	-	\$	27,000
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
<b>Facility Fund</b>												
CH 1 Assessment / Renovation	\$	1,250,000	\$	4,625,000	\$	4,625,000	\$	-	\$	-	\$	10,500,000
CH 1 Fountain Replaster & Tile	\$	-	\$	15,000	\$	-	\$	-	\$	-	\$	15,000
CH 2 Annex Building Assessment / Renovation	\$	-	\$	50,000	\$	250,000	\$	1,850,000	\$	-	\$	2,150,000
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 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
CH4 Metal Raku Roof Cover	\$	-	\$	25,000	\$	-	\$	-	\$	-	\$	25,000
PAC Roof Replacement	\$	-	\$	254,700	\$	-	\$	-	\$	-	\$	254,700
<b>Clubhouses Total</b>	\$	<b>1,277,000</b>	\$	<b>5,274,700</b>	\$	<b>5,452,000</b>	\$	<b>2,523,000</b>	\$	<b>4,056,000</b>	\$	<b>18,582,700</b>
<b>Computers</b>												
<b>Equipment Fund</b>												
Access Control System Refresh ID Cards	\$	-	\$	-	\$	-	\$	-	\$	89,000	\$	89,000
CAD Format Plotter	\$	8,000	\$	-	\$	-	\$	-	\$	-	\$	8,000
Community WiFi Hotspots - RUCKS	\$	-	\$	60,000	\$	-	\$	-	\$	-	\$	60,000
Financial Software	\$	1,500,000	\$	-	\$	-	\$	-	\$	-	\$	1,500,000
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
Village Website Replacement	\$	175,000	\$	-	\$	-	\$	-	\$	-	\$	175,000
<b>Computers Total</b>	\$	<b>1,683,000</b>	\$	<b>985,000</b>	\$	<b>-</b>	\$	<b>100,000</b>	\$	<b>439,000</b>	\$	<b>3,207,000</b>

**GOLDEN RAIN FOUNDATION  
5 YEAR CAPITAL IMPROVEMENT PLAN**

Attachment 6

<b>Fitness</b>									
<b>Equipment Fund</b>									
CH1 Elliptical Trainers	\$	5,000	\$	-	\$	-	\$	22,100	\$ 27,100
CH1 Recumbent Cross Trainer	\$	-	\$	17,000	\$	-	\$	-	\$ 17,000
CH1 Treadmills	\$	30,500	\$	27,000	\$	27,000	\$	27,000	\$ 138,500
CH1 Update Fitness Equipment	\$	-	\$	-	\$	-	\$	85,000	\$ 85,000
<b>Facility Fund</b>									
CH 1 Fitness Center HVAC	\$	-	\$	-	\$	-	\$	100,000	\$ 100,000
CH 1 Fitness Flooring	\$	-	\$	45,000	\$	-	\$	-	\$ 45,000
<b>Fitness Total</b>	<b>\$</b>	<b>35,500</b>	<b>\$</b>	<b>89,000</b>	<b>\$</b>	<b>27,000</b>	<b>\$</b>	<b>127,000</b>	<b>\$ 412,600</b>
<b>Golf Facilities</b>									
<b>Equipment Fund</b>									
Bowling Greens Roller	\$	-	\$	15,000	\$	-	\$	-	\$ 15,000
Chemical Sprayer	\$	-	\$	55,000	\$	-	\$	-	\$ 55,000
Core Processor	\$	-	\$	32,000	\$	-	\$	-	\$ 32,000
Golf 9-Hole Patio Cover	\$	-	\$	-	\$	-	\$	13,000	\$ 13,000
Golf 9-Hole Patio Furniture	\$	-	\$	-	\$	-	\$	5,000	\$ 5,000
Irrigation Component; 250 Saddles	\$	-	\$	200,000	\$	-	\$	-	\$ 200,000
Irrigation System Components; Heads	\$	-	\$	175,000	\$	-	\$	-	\$ 175,000
Mowers - Fairway	\$	-	\$	80,000	\$	-	\$	-	\$ 80,000
Par Three Course Irrigation Renovation	\$	-	\$	-	\$	800,000	\$	-	\$ 800,000
Pond Aerator	\$	-	\$	-	\$	10,000	\$	-	\$ 10,000
Rough Mower, GM 3100	\$	-	\$	-	\$	45,000	\$	-	\$ 45,000
Rough Mower; 72	\$	-	\$	-	\$	-	\$	45,000	\$ 45,000
Rough Mower; ReelMaster 5610, #2	\$	87,000	\$	-	\$	-	\$	-	\$ 87,000
Tow Behind Top Dresser	\$	-	\$	27,000	\$	-	\$	-	\$ 27,000
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
<b>Facility Fund</b>									
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
<b>Golf Facilities Total</b>	<b>\$</b>	<b>87,000</b>	<b>\$</b>	<b>584,000</b>	<b>\$</b>	<b>1,673,000</b>	<b>\$</b>	<b>70,000</b>	<b>\$ 2,659,500</b>
<b>Landscape</b>									
<b>Equipment Fund</b>									
48" Laser Lawn Mowers w/Mulch Kits	\$	30,000	\$	55,000	\$	31,500	\$	57,750	\$ 234,888
60" Lazer Mower w/Mulch Kit	\$	12,000	\$	-	\$	-	\$	14,700	\$ 42,100
Centralized Irrigation System	\$	200,000	\$	200,000	\$	300,000	\$	-	\$ 700,000
Mini Skid Steer Trencher 07	\$	-	\$	30,000	\$	-	\$	-	\$ 30,000

**GOLDEN RAIN FOUNDATION**  
**5 YEAR CAPITAL IMPROVEMENT PLAN**

Attachment 6

Mini Skid Steer Trencher Dingo 2000	\$	-	\$	-	\$	-	\$	26,000	\$	-	\$	26,000
Navigator Mowers - Walkers	\$	45,000	\$	31,500	\$	33,075	\$	34,730	\$	36,465	\$	180,770
Toro Dingo 323 (2)	\$	60,000	\$	-	\$	-	\$	-	\$	-	\$	60,000
Utility Tractor w/Loader Kubota	\$	-	\$	-	\$	-	\$	-	\$	43,400	\$	43,400
<b>Landscape Total</b>	<b>\$</b>	<b>347,000</b>	<b>\$</b>	<b>316,500</b>	<b>\$</b>	<b>364,575</b>	<b>\$</b>	<b>133,180</b>	<b>\$</b>	<b>155,903</b>	<b>\$</b>	<b>1,317,158</b>
<b>Other Equipment</b>												
<b>Equipment Fund</b>												
Building Maintenance Operations Equipment	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	250,000
EQ Arena Groomer/Planer	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	5,000
EQ Hot Walker/Horse Conditioner	\$	-	\$	-	\$	15,000	\$	-	\$	-	\$	15,000
EQ Sun Shades	\$	-	\$	-	\$	5,000	\$	-	\$	-	\$	5,000
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
<b>Other Equipment Total</b>	<b>\$</b>	<b>130,000</b>	<b>\$</b>	<b>165,000</b>	<b>\$</b>	<b>150,000</b>	<b>\$</b>	<b>198,000</b>	<b>\$</b>	<b>130,000</b>	<b>\$</b>	<b>773,000</b>
<b>Other GRF Facilities</b>												
<b>Facility Fund</b>												
Building D Assessment and Design Development	\$	-	\$	-	\$	-	\$	50,000	\$	180,000	\$	230,000
Building E Assessment and Design Development	\$	200,000	\$	2,000,000	\$	-	\$	-	\$	-	\$	2,200,000
Community Center Building/Site Renovation	\$	-	\$	-	\$	-	\$	-	\$	1,600,000	\$	1,600,000
EMS System - Consultant Fee	\$	-	\$	-	\$	-	\$	30,000	\$	-	\$	30,000
EQ Lighting Musco System	\$	-	\$	100,000	\$	-	\$	-	\$	-	\$	100,000
EQ Replacement and Painting of Wooden Aspects of Building	\$	-	\$	18,000	\$	-	\$	-	\$	-	\$	18,000
EQ Siding/Enclosure of Hay Barn	\$	6,000	\$	-	\$	-	\$	-	\$	-	\$	6,000
EQ Trail System Renovation	\$	-	\$	10,000	\$	-	\$	-	\$	-	\$	10,000
EQ Wooden Fencing & Mounting Block Replacement	\$	-	\$	10,000	\$	-	\$	-	\$	-	\$	10,000
Equipment Covered Shelter-550 Landscape	\$	-	\$	-	\$	80,000	\$	-	\$	-	\$	80,000
Garden Center 2 - Roofs (Off. Baths, other)	\$	18,000	\$	-	\$	-	\$	-	\$	-	\$	18,000
Miscellaneous Projects	\$	125,000	\$	125,000	\$	125,000	\$	125,000	\$	125,000	\$	625,000
Senate Bill 326 Load Bearing Component Inspectitons	\$	-	\$	-	\$	-	\$	-	\$	50,000	\$	50,000
Slope Renovation	\$	153,576	\$	153,576	\$	153,576	\$	153,576	\$	153,576	\$	767,880
Tennis Court Resurfacing	\$	-	\$	-	\$	-	\$	-	\$	60,000	\$	60,000
Tennis Facility Bldg/Site Renovate	\$	-	\$	-	\$	-	\$	-	\$	50,000	\$	50,000
Trailer for Office Work Space	\$	50,000	\$	-	\$	-	\$	-	\$	-	\$	50,000
Vehicle Maintenance HVAC	\$	-	\$	-	\$	-	\$	60,000	\$	-	\$	60,000
<b>Other GRF Facilities Total</b>	<b>\$</b>	<b>552,576</b>	<b>\$</b>	<b>2,416,576</b>	<b>\$</b>	<b>358,576</b>	<b>\$</b>	<b>418,576</b>	<b>\$</b>	<b>2,218,576</b>	<b>\$</b>	<b>5,964,880</b>
<b>Paving</b>												
<b>Facility Fund</b>												
Asphalt Paving and Sealcoat Programs	\$	704,091	\$	503,524	\$	627,932	\$	630,215	\$	618,953	\$	3,084,715
Parkway Concrete Repairs	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	1,000,000

**GOLDEN RAIN FOUNDATION  
5 YEAR CAPITAL IMPROVEMENT PLAN**

Attachment 6

<b>Paving Total</b>	\$	904,091	\$	703,524	\$	827,932	\$	830,215	\$	818,953	\$	4,084,715
<b>Security</b>												
<b>Equipment Fund</b>												
(2) Solar powered radar signs	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	10,000
<b>Facility Fund</b>												
Camera Surveillance System	\$	-	\$	-	\$	-	\$	425,000	\$	-	\$	425,000
Gate 12 Security Upgrade	\$	66,696	\$	-	\$	-	\$	-	\$	-	\$	66,696
Security Bldg HVAC System	\$	65,000	\$	-	\$	-	\$	-	\$	-	\$	65,000
Security Bldg Roof Replacement	\$	-	\$	-	\$	-	\$	50,000	\$	-	\$	50,000
Shepherds Crook	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	-	\$	140,000
<b>Security Total</b>	\$	176,696	\$	35,000	\$	35,000	\$	510,000	\$	-	\$	756,696
<b>Vehicles</b>												
<b>Equipment Fund</b>												
F-250 Crew Cab (3)	\$	126,000	\$	126,000	\$	-	\$	-	\$	-	\$	252,000
Electric/Hybrid Vehicles (4)	\$	-	\$	-	\$	-	\$	150,000	\$	-	\$	150,000
Equipment Trailer	\$	60,000	\$	45,000	\$	45,000	\$	45,000	\$	45,000	\$	240,000
F-250 Crew Cab	\$	42,000	\$	-	\$	-	\$	-	\$	-	\$	42,000
F-250 Truck (4)	\$	140,000	\$	140,000	\$	140,000	\$	140,000	\$	140,000	\$	700,000
Ford Transit Work Van (4)	\$	160,000	\$	160,000	\$	160,000	\$	160,000	\$	160,000	\$	800,000
In-Car Video Surveillance Equipment	\$	-	\$	25,000	\$	-	\$	-	\$	-	\$	25,000
Miscellaneous Vehicle Purchases	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	1,000,000
Mule Utility Vehicle (2)	\$	30,000	\$	-	\$	-	\$	-	\$	-	\$	30,000
Mule Utility Vehicles (8)	\$	120,000	\$	120,000	\$	120,000	\$	120,000	\$	120,000	\$	600,000
Security Vehicles (4)	\$	140,000	\$	140,000	\$	140,000	\$	140,000	\$	140,000	\$	700,000
Small Pick up Truck	\$	25,000	\$	-	\$	-	\$	-	\$	-	\$	25,000
Standard Pick up Truck (7)	\$	175,000	\$	175,000	\$	175,000	\$	175,000	\$	175,000	\$	875,000
Tractor/Loader	\$	-	\$	55,000	\$	55,000	\$	55,000	\$	-	\$	165,000
Transportation Bus	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	1,000,000
<b>Vehicles Total</b>	\$	1,418,000	\$	1,386,000	\$	1,235,000	\$	1,385,000	\$	1,180,000	\$	6,604,000
<b>Grand Total</b>	\$	7,249,363	\$	12,932,800	\$	11,033,584	\$	7,029,471	\$	9,960,532	\$	48,205,750