

CITY of LAGUNA WOODS CITY COUNCIL AGENDA

Adjourned Regular Meeting
Wednesday, June 26, 2019
2:00 p.m.

Laguna Woods City Hall
24264 El Toro Road
Laguna Woods, California 92637

Cynthia Connors
Mayor

Noel Hatch
Mayor Pro Tem

Shari L. Horne
Councilmember



Carol Moore
Councilmember

Joe Rainey
Councilmember

Welcome to a meeting of the Laguna Woods City Council!

This meeting may be recorded, televised, and made publicly available.

Public Comments: Persons wishing to address the City Council are requested to complete and submit a speaker card to City staff. Speaker cards are available near the entrance to the meeting location. Persons wishing to address the City Council on an item appearing on this agenda will be called upon at the appropriate time during the item's consideration. Persons wishing to address the City Council on an item *not* appearing on the agenda will be called upon during the "Public Comments" item. Persons who do not wish to submit a Speaker Card, or who wish to remain anonymous, may indicate their desire to speak from the floor. Speakers are requested, but not required, to identify themselves.

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REGULAR MEETING SCHEDULE

The Laguna Woods City Council meets regularly on the third Wednesday of each month at 2 p.m.

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AFFIDAVIT OF POSTING

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF LAGUNA WOODS)

I, Yolie Trippy, Deputy City Clerk, City of Laguna Woods, hereby certify under penalty of perjury that this agenda was posted at Laguna Woods City Hall, 24264 El Toro Road, Laguna Woods, California 92637; on the City’s website (www.cityoflagunawoods.org); and, at other locations designated by Resolution No. 17-30, pursuant to California Government Code Section 54954.2 of the Ralph M. Brown Act.



YOLIE TRIPPY, Deputy City Clerk

6-21-19

Date

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. PLEDGE OF ALLEGIANCE**
- IV. PRESENTATIONS AND CEREMONIAL MATTERS**
- V. PUBLIC COMMENTS**

About Public Comments: This is the time and place for members of the public to address the City Council on items *not* appearing on this agenda. Pursuant to State law, the City Council is unable to take action on such items, but may engage in brief discussion, provide direction to City staff, or schedule items for consideration at future meetings.

- VI. CONSENT CALENDAR**

About the Consent Calendar: All items listed on the Consent Calendar are considered routine and will be enacted by one vote. There will be no separate discussion of these items unless a member of the City Council, City staff, or the public requests that specific items be removed from the Consent Calendar for separate discussion and consideration of action.

- 6.1 Measure M2 (OC Go) Eligibility

Recommendation: Adopt a resolution entitled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF LAGUNA WOODS, CALIFORNIA, CONCERNING THE
STATUS AND UPDATE OF THE CIRCULATION
ELEMENT AND MITIGATION FEE PROGRAM FOR THE
MEASURE M (M2) (OC GO) PROGRAM

- VII. PUBLIC HEARINGS**

- VIII. CITY COUNCIL BUSINESS**

- 8.1 Fiscal Years 2019-21 Budget and Work Plan & Fiscal Years 2019-30 Capital Improvement Program

Recommendation: Adopt resolutions entitled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING THE FISCAL YEARS 2019-21 BUDGET AND WORK PLAN FOR FISCAL YEAR 2019-20 COMMENCING JULY 1, 2019 AND ENDING JUNE 30, 2020, AND FISCAL YEAR 2020-21 COMMENCING JULY 1, 2020 AND ENDING JUNE 30, 2021

AND

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING A NEW 11-YEAR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2019-20 THROUGH 2029-30, IN CONFORMANCE WITH MEASURE M2 (OC GO) REQUIREMENTS AND APPLICABLE CITY POLICIES AND DISCRETION

AND

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING THE ANNUAL APPROPRIATIONS LIMIT (GANN LIMIT) FOR FISCAL YEAR 2019-20 COMMENCING JULY 1, 2019 AND ENDING JUNE 30, 2020, IN ACCORDANCE WITH ARTICLE XIII B OF THE CALIFORNIA STATE CONSTITUTION

8.2 Ad Hoc Audit Committee

Recommendation: Appoint two members of the City Council to an Ad Hoc Audit Committee beginning immediately through December 18, 2019 to work with the City's independent auditors on matters related to the Fiscal Year 2018-19 audit.

IX. CITY COUNCIL REPORTS AND COMMENTS

About City Council Comments and Reports: This is the time and place for members of the City Council to provide reports on meetings attended including, but not limited to, meetings of regional boards and entities to which they have been appointed to represent the City and meetings attended at

the expense of the City pursuant to California Government Code Section 53232.3. Members of the City Council may also make other comments and announcements.

- 9.1 Coastal Greenbelt Authority
Mayor Conners; Alternate: Councilmember Horne
- 9.2 Orange County Fire Authority
Mayor Pro Tem Hatch
- 9.3 Orange County Library Advisory Board
Councilmember Rainey; Alternate: Councilmember Moore
- 9.4 Orange County Mosquito and Vector Control District
Councilmember Horne
- 9.5 San Joaquin Hills Transportation Corridor Agency
Mayor Conners; Alternate: Councilmember Moore
- 9.6 South Orange County Watershed Management Area
Councilmember Moore; Alternate: Mayor Pro Tem Hatch
- 9.7 Other Comments and Reports

X. CLOSED SESSION

Prior to convening in closed session, the City Council will hear public comments on items appearing on the closed session agenda.

- 10.1 The City Council will meet in closed session under the authority of California Government Code Section 54957(b)(1) to consider the following: Public Employee Appointment – Acting City Manager, Acting City Attorney, and City Manager.
- 10.2 The City Council will meet in closed session under the authority of California Government Code Section 54957(b)(1) to consider the following: Public Employee Performance Evaluation – City Manager.

XI. CLOSED SESSION REPORT

XII. ADJOURNMENT

Next Regular Meeting:

Wednesday, July 17, 2019 at 2 p.m.
Laguna Woods City Hall
24264 El Toro Road, Laguna Woods, California 92637

6.0
CONSENT CALENDAR SUMMARY

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City of Laguna Woods

Agenda Report

TO: Honorable Mayor and City Councilmembers

FROM: Christopher Macon, City Manager

FOR: June 26, 2019 Adjourned Regular Meeting

SUBJECT: Consent Calendar Summary

Recommendation

Approve all proposed actions on the June 26, 2019 Consent Calendar by single motion and City Council action.

Background

All items listed on the Consent Calendar are considered routine and will be enacted by one vote. There will be no separate discussion of these items unless a member of the City Council, staff, or the public requests that specific items be removed from the Consent Calendar for separate discussion and consideration of action.

Summary

The June 26, 2019 Consent Calendar contains the following items:

- 6.1 Adoption of a resolution concerning the status and update of the Circulation Element and Mitigation Fee Program for the Measure M (M2) (OC Go) Program. The City is required to take this action by June 28, 2019, in order to remain eligible to receive Measure M2 funds. The form of the proposed resolution is based on Orange County Transportation Authority requirements and includes, among other items, confirmation that the City's General Plan Circulation Element is consistent with the Orange County Master Plan of Arterial Highways and certification that the City has an existing mitigation fee program that assesses traffic impacts of new development and requires

new development to pay a fair share of necessary transportation improvements attributable to the new development. The City collects the following transportation mitigation fees, depending on the nature of new development projects: Coastal Area Road Improvements and Traffic Signals Zone 2D, Moulton Parkway and Laguna Niguel Fee Program, and San Joaquin Hills Road Fee Program zones A and B. Additional information regarding the Mitigation Fee Program is available at or from City Hall.

6.1

MEASURE M2 (OC GO) ELIGIBILITY

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RESOLUTION NO. 19-XX**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, CONCERNING THE STATUS AND UPDATE OF THE CIRCULATION ELEMENT AND MITIGATION FEE PROGRAM FOR THE MEASURE M (M2) (OC GO) PROGRAM**

WHEREAS, the City of Laguna Woods (“City”) seeks to maintain its eligibility to receive apportionments of Measure M2 (OC Go) sales tax revenues that can be used to fund transportation-related projects and programs; and

WHEREAS, a prerequisite of such eligibility for the City is the annual filing of a Measure M2 eligibility package for review and approval by the Orange County Transportation Authority (“OCTA”); and

WHEREAS, one component of the Measure M2 eligibility package is the information contained in this resolution; and

WHEREAS, the City of Laguna Woods (“City”) desires to maintain and improve the streets within its jurisdiction, including those arterials contained in the Master Plan of Arterial Highways (“MPAH”); and

WHEREAS, the City had endorsed a definition of and process for, determining consistency of the City’s Traffic Circulation Plan with the MPAH; and

WHEREAS, the City has adopted a General Plan Circulation Element which does not preclude implementation of the MPAH within its jurisdiction; and

WHEREAS, the City is required to adopt a resolution biennially informing the OCTA that the City’s Circulation Element is in conformance with the MPAH and whether any changes to any arterial highways of said Circulation Element have been adopted by the City during Fiscal Year 2017-18 and Fiscal Year 2018-19; and

WHEREAS, the City is required to send, biennially, to the OCTA all recommended changes to the City’s Circulation Element and the MPAH for the purposes of re-qualifying for participation in the Comprehensive Transportation Funding Programs; and

WHEREAS, the City is required to adopt a resolution biennially certifying that the City has an existing Mitigation Fee Program that assesses traffic impacts of

new development and requires new development to pay a fair share of necessary transportation improvements attributable to the new development.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The City Council does hereby inform the OCTA that:

- a) The arterial highway portion of the City's Circulation Element is in conformance with the MPAH.
- b) The City attests that no unilateral reduction in through lanes has been made on any MPAH arterials during Fiscal Year 2017-18 and Fiscal Year 2018-19.
- c) The City Council reaffirms its concurrence with the existing Mitigation Fee Program.

SECTION 2. The Deputy City Clerk shall certify to the adoption of this resolution.

PASSED, APPROVED AND ADOPTED on this XX day of XX 2019.

CYNTHIA CONNERS, Mayor

ATTEST:

YOLIE TRIPPY, Deputy City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF LAGUNA WOODS)

I, YOLIE TRIPPY, Deputy City Clerk of the City of Laguna Woods, do HEREBY CERTIFY that the foregoing **Resolution No. 19-XX** was duly adopted by the City Council of the City of Laguna Woods at an adjourned regular meeting thereof, held on the XX day of XX 2019, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:

YOLIE TRIPPY, Deputy City Clerk

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8.1

**FISCAL YEARS 2019-21 BUDGET AND WORK
PLAN & FISCAL YEARS 2019-30 CAPITAL
IMPROVEMENT PROGRAM**

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City of Laguna Woods Agenda Report

TO: Honorable Mayor and City Councilmembers

FROM: Christopher Macon, City Manager

FOR: June 26, 2019 Adjourned Regular Meeting

SUBJECT: Fiscal Years 2019-21 Budget and Work Plan & Fiscal Years 2019-30 Capital Improvement Program

Recommendation

Adopt resolutions entitled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING THE FISCAL YEARS 2019-21 BUDGET AND WORK PLAN FOR FISCAL YEAR 2019-20 COMMENCING JULY 1, 2019 AND ENDING JUNE 30, 2020, AND FISCAL YEAR 2020-21 COMMENCING JULY 1, 2020 AND ENDING JUNE 30, 2021

AND

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING A NEW 11-YEAR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2019-20 THROUGH 2029-30, IN CONFORMANCE WITH MEASURE M2 (OC GO) REQUIREMENTS AND APPLICABLE CITY POLICIES AND DISCRETION

AND

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING THE ANNUAL APPROPRIATIONS LIMIT (GANN LIMIT) FOR FISCAL YEAR 2019-20

COMMENCING JULY 1, 2019 AND ENDING JUNE 30, 2020, IN
ACCORDANCE WITH ARTICLE XIII B OF THE CALIFORNIA STATE
CONSTITUTION

Background

The proposed Fiscal Years 2019-21 Budget & Work Plan (Attachment A) outlines a scope of work and financial plan for the City to undertake during the fiscal years spanning the period of July 1, 2019 through June 30, 2021. The Fiscal Years 2019-30 Capital Improvement Program is incorporated therein.

City Council meetings were held on March 20, 2019, April 24, 2019, May 15, 2019, and June 19, 2019 to discuss and provide direction to staff on the development of the Fiscal Years 2019-21 Budget & Work Plan. Each meeting included an opportunity for public input.

Discussion

Today's meeting is an opportunity for City Council action, as well as public input, on the proposed Fiscal Years 2019-21 Budget & Work Plan (Attachment A) and implementing resolutions (attachments B, C, and D). There have been no significant changes to the proposed Fiscal Years 2019-21 Budget & Work Plan since its draft release on June 14, 2019, with the exception of the addition of the transmittal letter and appendices A and E. A significant work plan item was also added to conduct a competitive request for proposals process to select a contract provider(s) for street, right-of-way, and infrastructure maintenance services in Fiscal Year 2020-21.

The proposed budget and work plan adoption resolution (Attachment B) includes the establishment of three assigned reserves. The annual target for the Paid Leave Contingency Reserve is calculated based on projected accrued paid leave balances at the end of each fiscal year (June 30), in accordance with the City's paid leave policies and obligations. Once fiscal-year-end calculations are available to finalize such calculations, the City Council will be asked to adjust the annual targets for assigned reserves, accordingly.

Attachments: A – Proposed Fiscal Years 2019-21 Budget & Work Plan
B – Proposed Budget and Work Plan Adoption Resolution
C – Proposed Capital Improvement Program Adoption Resolution
 Exhibit A – Fiscal Years 2019-30 Capital Improvement Program
D – Proposed Annual Appropriations Limit Adoption Resolution
 Exhibit A – Annual Appropriations Limit Fiscal Year 2019-20 Calculation

City of Laguna Woods

Fiscal Years 2019-21

Budget & Work Plan



City of Laguna Woods
24264 El Toro Road
Laguna Woods, CA 92637
www.cityoflagunawoods.org

June 26, 2019

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City of Laguna Woods

Fiscal Years 2019-21 Budget & Work Plan

June 26, 2019



Cynthia Conners
Mayor

Noel Hatch
Mayor Pro Tem

Shari L. Horne
Councilmember

Carol Moore
Councilmember

Joe Rainey
Councilmember

Christopher Macon
City Manager

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Appendices *(Appendices B, C, and D will be included following adoption)*

- A – Administrative Policy 2.9 (Budgeting, Reserves, and Reporting)
- B – Resolution No. 19-XX (Budget and Work Plan Adoption)
- C – Resolution No. 19-XX (Capital Improvement Program Adoption)
- D – Resolution No. 19-XX (Annual Appropriations Limit Adoption)
- E – Glossary of Terms and Acronyms

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TRANSMITTAL LETTER

June 26, 2019

Honorable Mayor and City Councilmembers:

It is my privilege to present the City of Laguna Woods' Fiscal Years 2019-21 Budget & Work Plan. This document establishes a scope of work and financial plan for the City to undertake during the fiscal years spanning the 24-month period from July 1, 2019 through June 30, 2021.

The programs, projects, and services provided for herein, are intended to continue to fulfill the City's legal responsibilities as set forth in state law and advance efforts with respect to the City Council's six priority focus areas (see *below*). The priority focus areas articulate the goals and intended outcomes of this budget and work plan, while also reinforcing the City's commitment to the delivery of exemplary municipal services rich in public value.

City Council's Priority Focus Areas

A City that is...



Healthy and safe



High in quality of life



Environmentally conscious



Economically prosperous



Fiscally responsible



Professionally and efficiently served

The Fiscal Years 2019-21 Budget & Work Plan is the City's second ever two-year budget and work plan. The inaugural two-year budget and work plan was successful in providing longer-term financial forecasts, greater certainty regarding the sustainability of the City's operations, and heightened strategic vision. Like the development process for the previous budget and work plan, the most recent process included numerous opportunities for public input, which are summarized in Chapter 3.0 (City Budget Practices).

Prior Year Highlights

Before looking ahead, I would like to take a moment to highlight several of the City's recent accomplishments. Additional information is included on the City's highlights dashboard, which is produced annually and available at City Hall and on the City's website at www.cityoflagunawoods.org.

- Laguna Woods remained one of the safest cities in California. In the 2018 calendar year alone, Laguna Woods' public safety personnel responded to **5,215** calls for fire/emergency medical services, **2,953** calls for law enforcement services, and **430** calls for animal services.
- The City continued to provide resources to applicants for renovation and development projects. In the 2018 calendar year alone, the City issued **3,395** building permits and conducted over **5,800** building inspections.
- The City continued to provide space within City Hall to house the Laguna Woods "mini-branch" of OC Public Libraries. In total, **16,261** books, audio books, DVDs, and other materials were checked out.
- City staff notarized **1,375** signatures and acknowledged **95** foreign pensions, free of charge to residents.
- The City hosted **61** community functions, including arts, culture, health, public safety, transportation, and small business workshops, as well as legislative office hours, a pet vaccination clinic, and shredding events.
- The City's Senior Mobility Program continued to promote lifelong mobility by providing affordable, senior-oriented transportation services. In the 2018 calendar year alone, Laguna Woods residents took **9,667** trips to destinations throughout Orange County, totaling **68,643** miles. At least **4,511** (or, nearly **47%**) of those trips were to doctors' appointments and other non-emergency medical destinations.

- The City continued its efforts to protect and improve the environment by offering a wide assortment of waste and recycling programs. Citywide recycling efforts diverted **23,493** tons (or, nearly **75%**) of waste from landfills between July 2017 and June 2018.
- In the 2018 calendar year alone:
 - **45,500** pounds of paper were collected at City-sponsored document shredding events, free of charge to residents;
 - **9,390** pounds of chemicals, paint, and other materials were collected via the City's door-to-door household hazardous waste program, free of charge to residents; and
 - **3,758** pounds of waste was collected via drop-off programs at City Hall, including **2,654** pounds of batteries, **842** pounds of medicine, and **471** pounds of home-generated sharps.
- In December 2018, landscape practices for City maintained-property were changed to:
 - Limit the already minimal use of pesticides (glyphosate, the active ingredient in Roundup® herbicides was prohibited, as well as second-generation anticoagulant rodenticides and neonicotinoids);
 - Eliminate the use of gas-powered blowers; and
 - Dramatically reduce the use of non-gas-powered blowers.
- In 2018, for the second year in a row, the City **fully funded** the entirety of its California Public Employees' Retirement System ("CalPERS") pension plans according to then-current actuarial projections.
- The City received the following recognition for financial achievements:
 - An **Operating Budget Meritorious Award** from the California Society of Municipal Finance Officers for Fiscal Year 2017-18; and
 - A **Certificate of Achievement for Excellence in Financial Reporting** for the Fiscal Year 2016-17 Comprehensive Annual Financial Report.
- The City's annual independent audit resulted in an **unmodified opinion** that the financial statements for Fiscal Year 2017-18 were fairly presented in conformity with governmental accounting standards.

- In the 2018 calendar year alone:
 - The City reconstructed approximately **8,500** square feet of sidewalk and **five** curb ramps to enhance ease of travel and meet Americans with Disabilities Act (ADA) accessibility standards.
 - The City improved approximately **60,000** square feet of pavement.
 - The City **broke ground** on the new “A Place for Paws” Dog Park.
 - The City **began reconstruction** of City Hall’s restrooms.

National, State, and Regional Economic Outlook

The City uses information from sources including the California Department of Finance (“DOF”), the California Legislative Analyst’s Office (“LAO”), California State University, Fullerton, and Chapman University, to provide national, state, and regional economic context for budget and work plan development.

This budget was developed assuming that the local economy will remain fairly stable over the next two fiscal years with some slowing in latter quarters. Only minor increases are anticipated for General Fund revenue, with overall revenue growth between fiscal years anticipated to be less than 2%. In that regard, the City has taken a more cautious approach than the State of California for which the Fiscal Year 2019-20 Budget assumes modest revenue growth based on a generally positive economic outlook.

In November 2018, the LAO published a fiscal outlook report in advance of Governor Newsom’s initial budget proposal for Fiscal Year 2019-20¹. In that report, the LAO projected “continued growth of the California economy... tempered by slower job growth and modest weakness in housing.” The LAO also noted that ongoing federal trade disputes between the United States and China could lead to higher prices for imported goods and “[potential] negative effects on the stock market and the broader economy.”

The DOF, as part of Governor Newsom’s “May Revise” budget proposal for Fiscal Year 2019-20, wrote that “economic growth in the U.S. and California is expected to slow over the forecast, with continued growth dependent on consumers doing better and spending more.” That sentiment was caveated by warnings regarding the potential impacts of “a stock market correction,

¹ State of California, Legislative Analyst’s Office, *The 2019-20 Budget: California’s Fiscal Outlook*. Sacramento, California. November 14, 2018.

federal policy, a global slowdown, or a recession.” Due to the local economy largely serving consumers with more limited financial means than average California consumers, this budget tempers economic optimism with adjustments to proactively adapt to a potentially constricting economy.

California State University, Fullerton’s Woods Center for Economic Analysis and Forecasting’s spring 2019 update to its *Economic Outlook and Forecasts* anticipated “[national economic] growth to decelerate this year and the next, all the while avoiding a headlong plunge into recession territory.” While finding that “signs of an impending downshift in economic activity are virtually everywhere,” the Woods Center differentiated between slow growth and an impending recession, the latter of which it noted that few “leading indicators are flashing warning signs” for.

In April 2019, a press release summarizing the results of the *Chapman-CMC Orange County Consumer Sentiment Survey* for the first quarter of the 2019 calendar year² described the Orange County economy as being “in a bit of a holding pattern.” Despite consumer sentiment remaining relatively high, Chapman-CMC noted that sentiment “has been declining for the last three quarters” and that “the future course of economic activity in Orange County will largely depend on whether interest rates remain stable or fall” due to the importance of the housing market to the regional economy. Chapman-CMC’s analysis found that “a significant increase in long-term rates is likely to have a significantly negative impact on future economic growth.”

Significant Local Issues

With Orange County Sheriff’s Department costs continuing to increase in a manner that threatens the City’s long-term solvency, the City must continue to exercise fiscal discipline in order to ensure the delivery of all core municipal services and the fulfillment of all statutory responsibilities. The City must also continue to operate with a realistic understanding of the limits of its available resources and remain committed to enhancing the efficiency, effectiveness, and economy of its operations, as strategies for managing future costs.

The reality is that as long as decisionmakers apart from the City (namely, the Orange County Board of Supervisors, Orange County Sheriff’s Department, and Orange County Employees Retirement System) drive the vast majority of the City’s increasing cost of doing business, financial pressure will continue to

² Dr. Marc Weidenmier, A. Gary Anderson Center for Economic Research, *Decline of Orange County Consumer Sentiment Slows*. Orange, California. April 22, 2019.

grow. Even with excellent fiscal discipline, enhanced internal operations, and a relatively stable revenue base, rising Orange County Sheriff's Department costs are likely to cause the City to experience future imbalance with some manner of significant service level reduction and/or revenue enhancement required. It is actually a benefit of the City's long-term financial planning that such potential imbalance has been identified well in advance, thus providing opportunities for thoughtful and deliberate remedy.

The City's lack of a strong and diversified local sales tax base also continues to be of significant concern. Sales tax – which is the City's second largest source of operating revenue – remains extremely vulnerable to sudden and significant loss due to an overreliance on a small number of businesses for the majority of revenue, as well as the replacement of previously sales tax-generating uses with lesser or non-sales tax-generating uses. While the City has seen recent growth in consumer spending and new business openings, much remains to be done to secure future revenue.

The City Council has indicated a willingness to explore potential strategies to (1) intensify and increase diversity within the City's sales tax base and (2) counterbalance revenue loss of goods-to-service conversion. Related action could have a positive effect on the City's ability to maintain and potentially enhance services, in addition to furthering the longstanding goal of providing residents with access to high quality goods and services close to home.

Approach to Budgeting

This budget and work plan continues the conservative approach to budget development that has been a key contributing factor to the City's economic viability since its incorporation more than 20 years ago. Budgeting policies and practices are summarized in Chapter 3.0 (City Budget Practices).

In light of the economic outlook and local issues previously discussed, guiding principles for the development of this budget and work plan included:

- No new ongoing programs or services unless commensurate expenditure reductions are implemented – significant changes to services levels are summarized in Chapter 7.0 (City Work Plan);
- No new City employee positions – the City's personnel allocation, which has decreased by nearly 30% since Fiscal Year 2013-14 and remained unchanged since Fiscal Year 2017-18, is summarized in Chapter 2.0 (City Organization);

- Reduction of General Fund operating expenditures to at least 2.0% below General Fund operating revenue – operating expenditures are budgeted at 4.0% and 3.0% below operating revenue estimates for fiscal years 2019-20 and 2020-21, respectively; and
- Strategic one-time and limited-term investments to promote efficiency and prepare for a future of doing more with less – additional information on strategic investments is available in Chapter 5.0 (City Budget Detail, General and Capital Funds), Chapter 6.0 (City Budget Detail, Special Revenue Funds), and Chapter 8.0 (City Capital Projects).

Budget Snapshot

19-20 Inclusive of all funds, expenditures for Fiscal Year 2019-20 total \$8,200,152. The General Fund operating budget is balanced and accounts for the majority of net expenditures at \$5,698,524. At the end of the fiscal year, it is projected that the unassigned General Fund balance will be \$5,805,596, or 102% of the Fiscal Year 2019-20 operating budget. That unassigned balance would be in addition to reserves totaling \$2,973,002.

20-21 Inclusive of all funds, expenditures for Fiscal Year 2020-21 total \$7,660,615. The General Fund operating budget is balanced and accounts for the majority of net expenditures at \$5,865,157. At the end of the fiscal year, it is projected that the unassigned General Fund balance will be \$5,703,010, or 97%, of the Fiscal Year 2020-21 operating budget. That unassigned balance would be in addition to reserves totaling \$3,027,252.

Major Work and Initiatives

In addition to routine functions and “day-to-day” operations, this budget and work plan provides for an ambitious scope of work centered around the City’s six priority focus areas. Major work and initiatives include:

Significant Work Plan Items

- Grading Permit Fee Study
- Information Technology Strategic Plan Development

- Strategic Financial Plan Update
- Building Permitting Records Digitization
- Document Retention Policy Update
- 2020 Census Community Engagement
- Requests for Proposals
- El Toro Road Drainage/Localized Flooding Analysis
- Golf Cart Path and Low-Speed Vehicle Crossing Zone Signage
- Pavement Management Plan Update for Fiscal Years 2020-30
- Right-of-Way Accessibility Survey
- 2019 Triennial California Building Standards Code Adoption
- Permitting Software Implementation
- Commercial Zoning Regulations
- County Easement and City Boundary Clarification
- Discretionary Zoning Permits and Procedures Regulations
- General Plan Comprehensive Update
- Local California Environmental Quality Act Guidelines Update
- Water Conscious Development Regulations
- Construction and Demolition Materials Management Regulations
- Solid Waste Handling Services Franchise Performance Review
- Animal Regulations
- Crime Prevention through Environmental Design Regulations
- Emergency Operations Plan Update
- Local Hazard Mitigation Plan Update
- Sidewalk Vending Regulations

For additional information, please refer to Chapter 7.0 (City Work Plan).

Capital Improvement Projects

- El Toro Road Traffic Signal Synchronization Project
- Moulton Parkway Traffic Signal Synchronization Project

- Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Willow Tree Center)
- Pavement Management Plan Project (Eastbound El Toro Road between Church Intersection and Moulton Parkway, Westbound El Toro Road between Willow Tree Center and Moulton Parkway)
- Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 3
- Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 4
- Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median)
- Water Efficient Median Improvement Project (Santa Maria Avenue between Via Vista and Moulton Parkway)
- “A Place for Paws” Dog Park Relocation Project
- Woods End Wilderness Preserve Trail Drainage and Improvement Project
- City Hall Refurbishment and Safety Project: Phase 2
- City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure Project
- City Hall Television Broadcast Improvement Project

For additional information, please refer to Chapter 8.0 (City Capital Projects).

Conclusion

As in years past, this budget and work plan was developed with an abiding concern for the quality of life, health, safety, wellness, and well-being of those who call Laguna Woods home. Though the City faces challenges in the years ahead, the prudence, conservatism, and strategic investments that underlay this document will serve residents and businesses well.

Respectfully submitted,



Christopher Macon
City Manager

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CHAPTER 1.0.
CITY BACKGROUND

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1.0. CITY BACKGROUND

This chapter provides a brief overview of the City of Laguna Woods in order to establish a context for understanding the decision-making that resulted in this budget and work plan.

A BRIEF HISTORY

Laguna Woods, California occupies approximately three-square miles of land that was once a part of South Orange County's expansive Moulton Ranch. Prior to the 1960s, dry farming and cattle grazing dominated the area, with a few scattered ranch dwellings and barns.

In 1962, Ross Cortese, a young developer whose previous projects included Rossmoor and Leisure World Seal Beach, purchased a portion of the Moulton Ranch. His goal was to create a second Leisure World community or, as he said, "to supply the basic needs of life for people aged 52 and older; create a serene atmosphere of beauty; and provide security, recreation, and religious facilities – then leave the living to the individual." His dream materialized and in 1964 Leisure World Laguna Hills received its first residents.

The prospect of incorporation first arose in 1971 and was a lingering issue until 1996, when the potential for a reduction in county services and the possibility of a commercial airport at the nearby site of the former Marine Corps Air Station, El Toro, became very real concerns. Proponents of cityhood successfully gained the necessary approvals and signatures to place the issue of incorporation on the ballot for a special election on March 2, 1999.

On March 24, 1999, Laguna Woods officially became Orange County's 32nd city. In an afternoon ceremony, Superior Court Judge Francisco F. Firmat swore in the five-newly elected members of the City Council.

Today, Laguna Woods is bordered by unincorporated areas, as well as the cities of Aliso Viejo, Irvine, Laguna Beach, and Laguna Hills. It includes the private gated community of Laguna Woods Village (formerly Leisure World Laguna Hills), several senior-oriented residential communities, a number of commercial centers, three public parks, and additional open space areas.

The City of Laguna Woods celebrated its 20th anniversary in 2019.

PHYSICAL LOCATION

Laguna Woods occupies approximately three square miles of land in Orange County, California and is bordered by the cities of Aliso Viejo, Irvine, Laguna Beach, and Laguna Hills, as well as unincorporated and undeveloped open space owned by the County of Orange and the City of Laguna Beach.

Transportation routes near Laguna Woods include the Interstate 5 Freeway ("I-5") and State Routes 73 ("SR-73") and 133 ("SR-133"). Portions of SR-73 and SR-133 are operated as toll roads by the Transportation Corridor Agency.

[Regional Location]



LOCAL GOVERNMENT

The City of Laguna Woods is a "general law city" with a "Council-Manager" form of local government, meaning that it operates within the parameters of California municipal law with an elected City Council that is responsible for legislative and policy functions. The City Council appoints and supervises a professional City Manager who is charged with the "day-to-day" responsibility of managing the City and implementing City Council laws and policy. The City Council also appoints a City Attorney to serve as the City's legal counsel. The five members of the City Council are residents of Laguna Woods who are elected at-large by registered voters to four-year terms. Elections are held in even-numbered years with two and then three members of the City Council elected at subsequent elections. The City Council appoints a Mayor and

Mayor Pro Tem, annually, from amongst its membership, to preside over City Council meetings, execute certain legal instruments and authorizations, and attend to various ceremonial matters.

[Elected Officials (City Council)]

Cynthia Conners
Noel Hatch
Shari L. Horne
Carol Moore
Joe Rainey

[Key Officials Appointed by the City Council]

City Manager..... Christopher Macon
City Attorney..... David B. Cosgrove

The City has eight and nine-twentieths full-time equivalent employees who are responsible for delivering a full range of municipal services. The City operates as a "contract city," meaning that its small staff leverage the resources of a variety of contract, franchise, and joint powers agencies to provide efficient, effective, and economical services. If the City were a "full service city," those services would be provided by City employees, often at higher costs and with considerably greater liability. While contract service providers may charge the City for current year liabilities, the City's contract service arrangements do not result in the assumption of any other agency's long-term retirement or other post-employment benefit liabilities.

[Key Operating Contract Service Providers]

Animal Control & Shelter Services..... City of Laguna Beach
Building & Engineering Services..... CivilSource
Landscape Maintenance Services.....
BrightView Landscape Services
Law Enforcement Services..... Orange County Sheriff's Department
Legal Services..... Rutan & Tucker, LLP
Planning Services..... Michael Baker International

Street & Right-of-Way Maintenance Services.....PV Maintenance

Traffic Signal & Lighting Maintenance Services.....
Siemens Mobility

Fire/emergency medical services are provided by the Orange County Fire Authority (“OCFA”). Unlike the Orange County Sheriff’s Department, which provides law enforcement services pursuant to a contract between the City and the County of Orange, OCFA’s services are provided pursuant to a joint powers agreement and structural fire fund. As a “structural fire fund city,” a fire tax is included in Laguna Woods’ one-percent basic property tax levy (approximately 12 cents of every dollar of property tax paid in Fiscal Year 2014-15). The fire tax was established prior to both the enactment of Proposition 13 in 1978 and the incorporation of the City in 1999. The County of Orange collects the fire tax, accumulates the proceeds in a structural fire fund, and makes payments to OCFA for Laguna Woods’ fire services. Because the City is not involved in the levy, collection, or disbursement of the fire tax, expenses for fire services are not included in this budget and work plan.

Insurance and risk management services are provided by the California Joint Powers Insurance Authority (“California JPIA”). The California JPIA provides its services pursuant to a joint powers agreement.

Waste and recycling services, including solid and household hazardous waste collection, are provided by franchise and contract service providers.

[Key Special Districts & Utility Providers]

Electricity.....Southern California Edison

Natural Gas.....Southern California Gas Company

Public Library.....OC Public Libraries

School District.....Capistrano Unified School District
Saddleback Valley Unified School District
South Orange County Community College District

Transportation.....Orange County Transportation Authority
San Joaquin Hills Transportation Corridor Agency

Mosquito Abatement and Vector Control.....
Orange County Mosquito and Vector Control District

Water & Sewer.....El Toro Water District

Waste & Recycling.....Waste Management of Orange County
WM Curbside

CITY PROPERTIES

Most of the land within Laguna Woods is privately owned, including all local streets with the exception of El Toro Road, Moulton Parkway, Ridge Route Drive, and Santa Maria Avenue. The City is responsible for operating and maintaining the portions of those four streets that are located within Laguna Woods, as well as three public parks (“A Place for Paws” Dog Park, City Centre Park, and Woods End Wilderness Preserve, the latter of which is leased to the County of Orange for inclusion in the Laguna Coast Wilderness Park); a multi-modal trail network for pedestrians, golf carts, and bicyclists; and, medians, parkways, and other public rights-of-way. Laguna Woods City Hall is the only building that is owned, operated, and maintained by the City.

LOCAL DEMOGRAPHICS

The California Department of Finance (“DOF”) estimates that Laguna Woods’ population was 16,518 as of January 1, 2019, a 0.6% decrease from the year prior¹. The DOF’s estimates incorporate United States Census counts, the most recent of which found that Laguna Woods’ population was 16,192². The population is known to experience some seasonal variation with the total number of residents present at any given time remaining mostly constant.

[Age]

Age	Population (Census 2000)	Population (Census 2010)
Median age	78 years	77.4 years
Birth to 34 years	1.6%	1.4%
35 to 54 years	3.6%	4.2%
55 to 74 years	32.4%	39%
75 to 84 years	41.1%	55.5%
85 years and over	21.2%	23.9%

¹ State of California, Department of Finance, *E-1 Population Estimates for Cities, Counties and the State with Annual Percent Change — January 1, 2018 and 2019*. Sacramento, California, May 2019.

² U.S. Census Bureau, 2010 Census.

[Gender]

Gender	Population (Census 2000)	Population (Census 2010)
Male	34.1%	35.5%
Female	65.9%	64.5%

[Race and Ethnicity]

Racial/Ethnic Group	Population (Census 2000)	Population (Census 2010)
White	96.1%	87.3%
Asian	2.5%	10%
<i>Asian Indian</i>	0.1%	0.4%
<i>Chinese</i>	0.7%	3.1%
<i>Filipino</i>	0.6%	1.7%
<i>Japanese</i>	0.5%	1.1%
<i>Korean</i>	0.4%	3.1%
<i>Vietnamese</i>	0.1%	0.2%
<i>Other Asian</i>	0.1%	0.3%
Black or African American	0.2%	0.7%
Hispanic or Latino	2.1%	4%
All Other Races	0.4%	0.8%

[Language Spoken at Home³]

Subject	Speak English "very well"	Speak English less than "very well"
Population 5 years and over	85.0%	15.0%
Speak a language other than English	43.5%	56.5%
Speak Spanish	57.9%	42.1%
Speak other Indo-European languages	51.2%	48.8%
Speak Asian & Pacific Island languages	37.0%	63.0%
Speak other languages	38.7%	61.3%

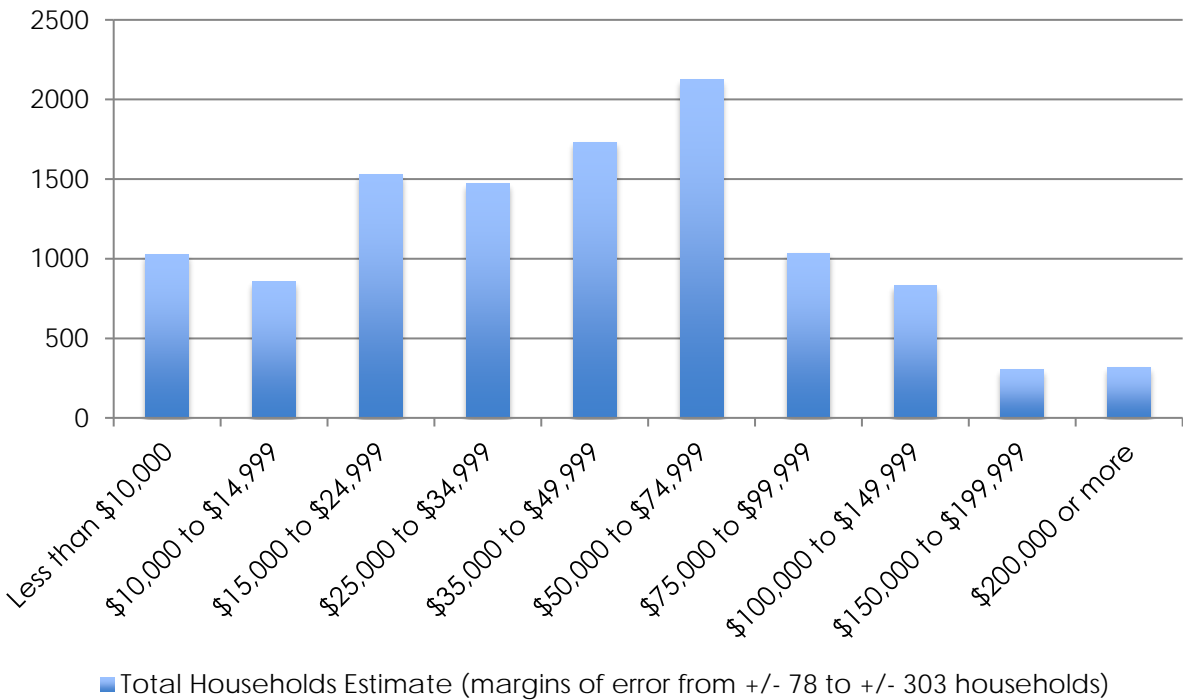
³ U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates. Note: The American Community Survey produces population, demographic, and housing unit estimates only. Estimates for the "Language Spoken at Home" data for Laguna Woods are based on a sample and are subject to sampling variability; margins of error range from +/- 2.1% to +/- 20.8% (90% margin of error).

[Household Size]

Subject	Measure (Census 2020)	Measure (Census 2010)
Average household size	1.40	1.42

[Household Income⁴]

Subject	Measure	Margin of Error
Median household income	\$40,837	+/- \$2,569
Mean household income	\$57,706	+/- \$4,282



As a point of comparison, the State of California’s median household income as reported in the 2013-2017 American Community Survey is \$67,169. Laguna Woods’ median household income is \$26,332 less per year, or approximately 60.8% of the State’s median household income (approximately 39.2% lower than the State’s median household income).

⁴ U.S. Census Bureau, 2008-2012 American Community Survey. Note: The American Community Survey produces population, demographic, and housing unit estimates only. Estimates for the “Income and Benefits” data for Laguna Woods are based on a sample and are subject to sampling variability; margins of error range from +/- 0.9% to +/- 2.4% (90% margin of error).

LOCAL ECONOMY

Residential Communities

The vast majority of land within Laguna Woods is occupied by residential uses, which include five private residential communities offering an assortment of condominium, cooperative, rental, and assisted living housing totaling 13,386 units. Laguna Woods Village is the largest community with 12,736 units (or, approximately 95% of all units), including 311 units located in high-rise towers. Other communities include Las Palmas (184 units), The Regency (192 units), San Sebastian (134 units), and Whispering Fountains (140 units).

Places of Worship

Laguna Woods is home to five dedicated places of worship serving Catholic, Jewish, Lutheran, Methodist, and Presbyterian faiths. Other faith-based groups and religious communities meet in locations throughout Laguna Woods.

Shopping Centers, Hotels, and Commercial Properties

At just over three square miles, most of the land within Laguna Woods is zoned for residential, open space, and other non-commercial purposes. Less than one-fifth of a square mile is zoned for commercial purposes.

Laguna Woods is served by the following five shopping centers:

- Town Centre (north of El Toro Road, west of Moulton Parkway)
- Home Depot Center (south of El Toro Road, west of Moulton Parkway)
- PS Business Park (south of Ridge Route Drive, east of Moulton Parkway)
- Valencia Center (south of El Toro Road, west of Paseo de Valencia)
- Willow Tree (south of El Toro Road, east of Moulton Parkway)

Laguna Woods is home to the 138-room Ayres Hotel in Town Centre.

Additional commercial properties are located:

- In the vicinity of Moulton Parkway, east of Town Centre
- In the vicinity of Moulton Parkway at El Toro Road
- In the vicinity of Via Campo Verde, west of Moulton Parkway
- In the vicinity of Calle Aragon, east of Moulton Parkway
- In the vicinity of Paseo de Valencia, south of Valencia Center
- Northwest of Laguna Hills Drive and Paseo de Valencia
- Northwest of El Toro Road and Paseo de Valencia

CHAPTER 2.0.
CITY ORGANIZATION

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2.0. CITY ORGANIZATION

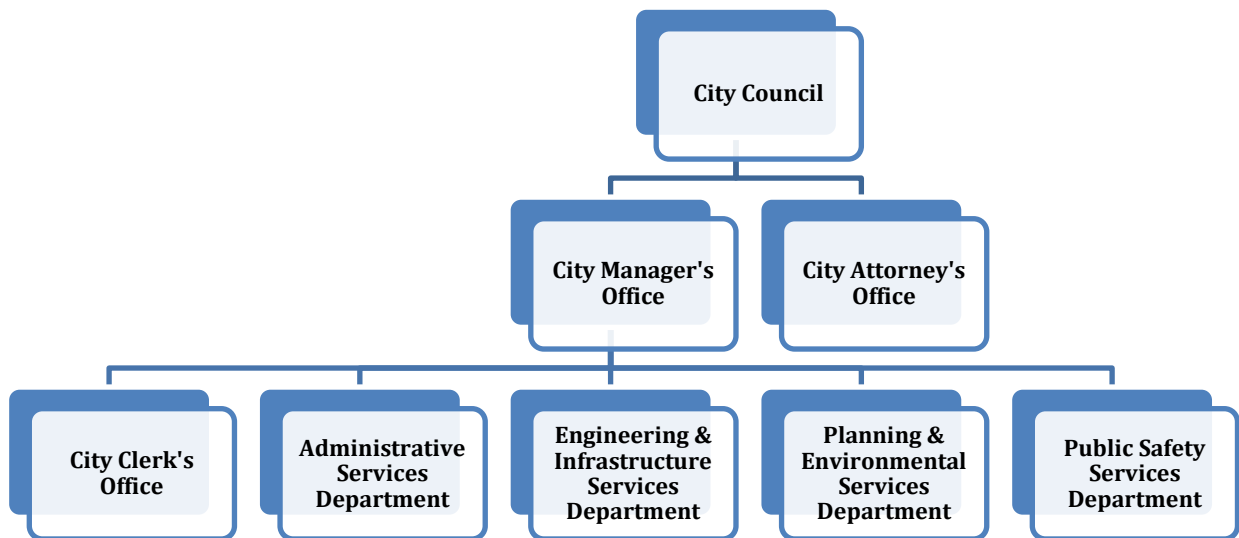
This chapter provides a brief overview of the City of Laguna Woods' internal structure in order to establish a context for understanding how this budget and work plan will be implemented.

DEPARTMENTAL STRUCTURE

The City is organized into the following eight departments:

- City Council
- City Manager's Office
- City Attorney's Office
- City Clerk's Office
- Administrative Services Department
- Engineering & Infrastructure Services Department
- Planning & Environmental Services Department
- Public Safety Services Department

[Organizational Chart – Departments]



As a contract city, many departmental functions are coordinated by City personnel and performed under contract with independent, franchise, and

joint powers agencies. This chapter reviews the organizational structures and allocations of City personnel and the City Attorney's Office.

Prior to Fiscal Year 2019-20, the City Clerk's Office operated as a division of the Administrative Services Department. Beginning in Fiscal Year 2019-20, the City Clerk's Office was reorganized as a separate department. Notes describing the reallocation of responsibilities and personnel are included in this chapter.

CITY COUNCIL

The City Council is the elected governing body for the City. Its members are directly accountable to the Laguna Woods electorate and are responsible for providing legislative and policy direction for the City as an organization. As a body, the City Council is also responsible for appointing the City Manager and the City Attorney, as well as adopting the City's budget.

The five members of the City Council are residents of Laguna Woods who are elected at-large by registered voters to four-year terms. Elections are held in even-numbered years with two and then three members of the City Council elected at subsequent elections. The City Council appoints a Mayor and Mayor Pro Tem, annually, from amongst its membership, to preside over City Council meetings, execute certain legal instruments and authorizations, and attend to various ceremonial matters.

CITY ATTORNEY'S OFFICE

*David B. Cosgrove, City Attorney
(under contract with Rutan & Tucker, LLP)*

The City Attorney is appointed by the City Council and serves as chief legal counsel for the City. The City Attorney reports to the City Council and works closely with the City Manager.

In addition to the City Attorney, the City Council also appoints an Assistant City Attorney to serve as the City Attorney's principal assistant.

In addition to furnishing legal advice to the City Council and City personnel on matters related to the conduct of City business, the City Attorney's Office is responsible for preparing, reviewing, and approving the form of ordinances, resolutions, agreements, and other legal instruments. The City Attorney's Office also handles civil litigation in which the City is involved.

The City Attorney's Office is a contract function. Associated expenditures are included in the Legal Services line item of the General Government section of this budget; however, legal services rendered for special projects, and other related expenditures, may be charged to those projects.

AUTHORIZED CITY EMPLOYEE POSITIONS

This budget and work plan includes an authorized personnel allocation of eight and nine-twentieths full-time equivalent ("FTE") employee positions, which represents no change from the previous budget and work plan. The authorized personnel allocation has decreased by nearly 30% since Fiscal Year 2013-14 and has remained unchanged since the beginning of Fiscal Year 2017-18.

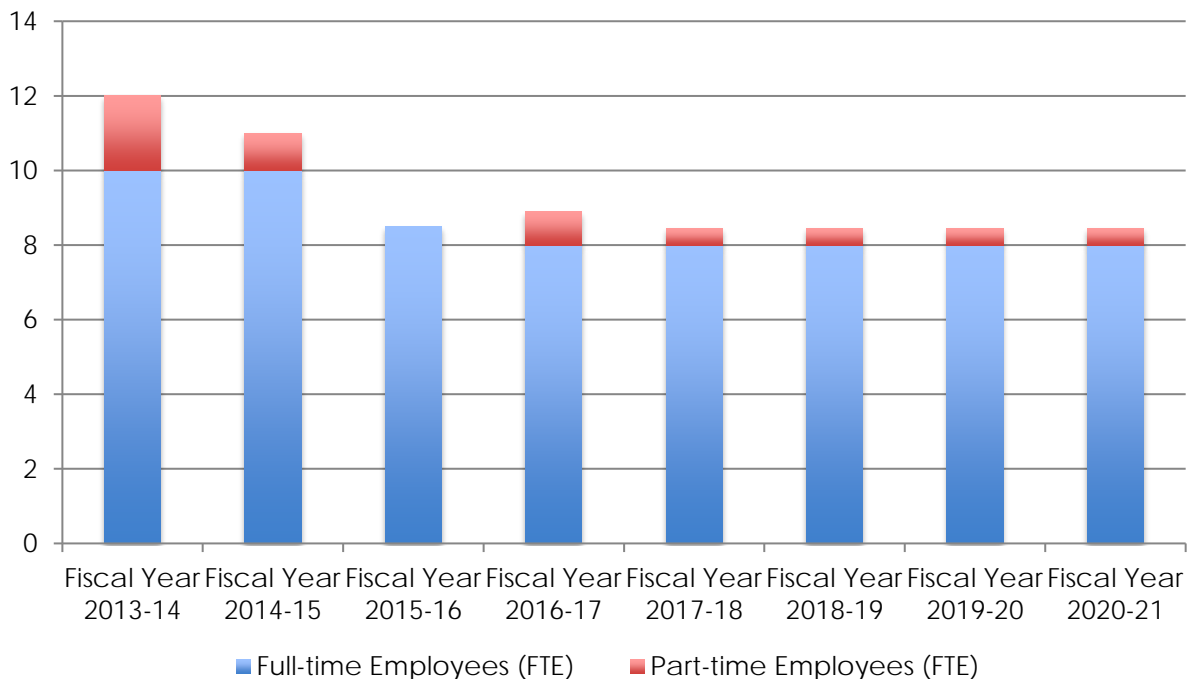
[Authorized City Employee Positions – Citywide (Table)]

Position	Number Authorized					
	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Years 2017-19 (A)	Fiscal Years 2019-21 (A)
<i>Full-time Employees [full-time equivalents (FTE)]</i>						
City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	-	-	-
Administrative Services Director/City Treasurer	-	1.00	1.00	1.00	1.00	1.00
Accounting Clerk	-	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	-	-	-	-	-
Community Services Manager	1.00	1.00	0.50	-	-	-
City Clerk (c)/ Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Finance Manager	1.00	-	-	-	-	-
Management Analyst/ Senior Management Analyst	-	-	1.00 (B)	2.00	2.00	2.00
Management Assistant	1.00	1.00	1.00 (B)	-	-	-
Planning Manager	1.00	1.00	-	-	-	-
Public Safety Director	1.00	-	-	-	-	-
Accountant (D)/ Senior Accountant	-	1.00	1.00	1.00	1.00	1.00
Total FTE – full-time positions	10.00	10.00	8.50	8.00	8.00	8.00
<i>Part-time Employees [full-time equivalents (FTE)]</i>						
Accountant	0.50	-	-	-	-	-
Administrative Assistant	1.50	1.00	-	-	-	-

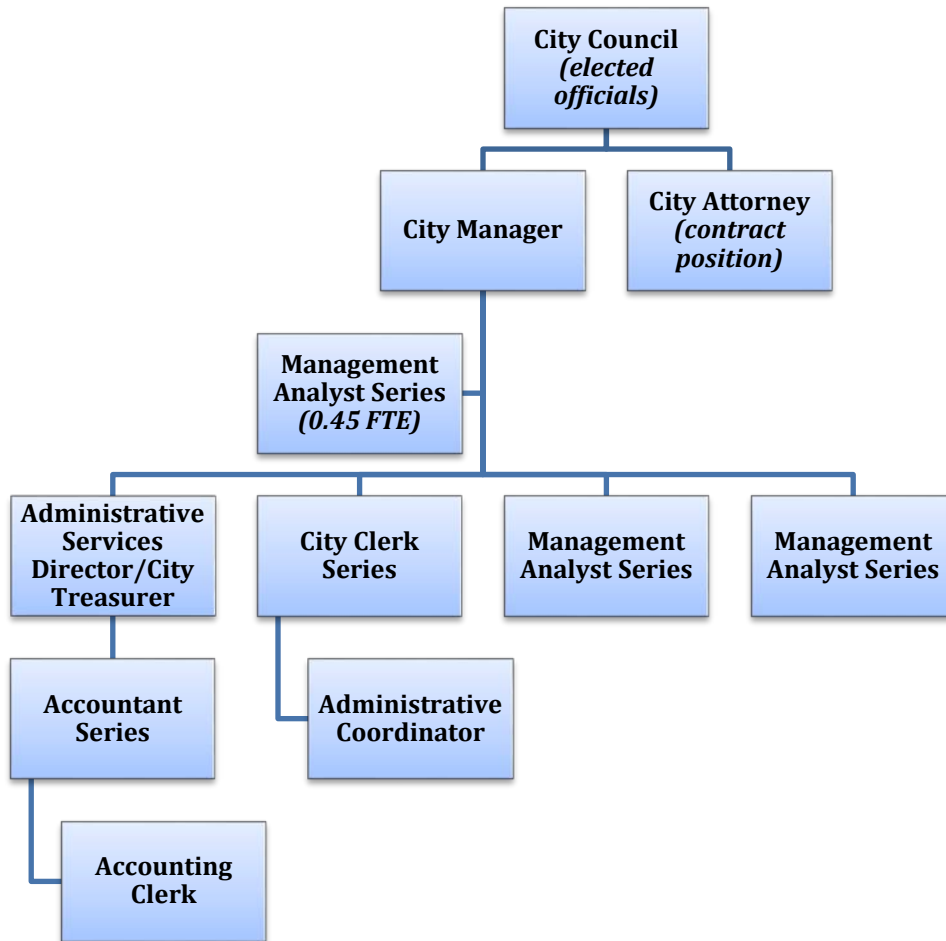
Position	Number Authorized					
	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Years 2017-19 (A)	Fiscal Years 2019-21 (A)
Customer Service Representative	-	-	-	0.45 (E)	-	-
Management Analyst/ Senior Management Analyst	-	-	-	0.45	0.45	0.45
Total FTE – part-time positions	2.00	1.00	-	0.90	0.45	0.45
Total FTE – all positions	12.00	11.00	8.50	8.90	8.45	8.45
Year-over-year change		(1.00)	(3.50)	0.40	(0.45)	-

- (A) Beginning with the adoption of the Fiscal Years 2017-19 Budget & Work Plan, the City transitioned from single-year to two-year budgets and work plans. Personnel allocations remain constant over each two-year cycle unless otherwise noted.
- (B) These positions were authorized for only a portion of the fiscal year, resulting in a total net FTE of 1.00.
- (C) The Deputy City Clerk position was transitioned to a dual-class position consisting of both Deputy City Clerk and City Clerk classes in Fiscal Year 2018-19.
- (D) The Senior Accountant position was transitioned to a dual-class position consisting of both Accountant and Senior Accountant classes in Fiscal Year 2018-19.
- (E) This position was authorized, but never filled.

[Authorized City Employee Positions – Citywide (Graph)]



REPORTING RELATIONSHIPS



CITY MANAGER'S OFFICE

Christopher Macon, City Manager

The City Manager is appointed by the City Council and is responsible for the "day-to-day" management of the City. The City Manager is also responsible for implementing City Council direction and policy, as well as serving as the City Council's chief technical advisor. All City employees are hired by and work under the ultimate direction of the City Manager.

In addition to providing organizational oversight and development, the City Manager's Office works closely with the City Attorney's Office; facilitates public and inter-governmental relations; manages long-range planning and special projects; and, coordinates competitive procurement activities.

Due to reductions in City personnel in previous fiscal years, the City Manager's Office provides director-level management of the Engineering & Infrastructure Services Department and the Planning & Environmental Services Department, as well as all "in-house" staffing for the Public Safety Services Department.

In the absence of separately appointed incumbents, the City Manager may also serve as City Clerk and City Treasurer. When serving as City Clerk, the City Manager provides director-level management of the City Clerk's Office.

[Authorized City Employee Positions – City Manager's Office]

Position	Number Authorized						
	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
<i>Full-time Employees [full-time equivalents (FTE)]</i>							
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Manager	1.00	0.50	-	-	-	-	-
Management Assistant	1.00	1.00	-	-	-	-	-
Total FTE – full-time positions	3.00	2.50	1.00	1.00	1.00	1.00	1.00
<i>Part-time Employees [full-time equivalents (FTE)]</i>							
Management Analyst/ Senior Management Analyst	-	-	0.45	0.45	0.45	0.45	0.45
Total FTE – part-time positions	-	-	0.45	0.45	0.45	0.45	0.45
Total FTE – all positions	3.00	2.50	1.45	1.45	1.45	1.45	1.45

[Organizational Chart – City Manager's Office]



Personnel allocated to the City Manager's Office are included in the General Government expenditures section of this budget.

CITY CLERK'S OFFICE

The City Clerk is responsible for duties set forth in state law, including serving as the City's official for elections, City Council legislation, the California Political Reform Act, the California Public Records Act, and California's Ralph M. Brown Act. The City Clerk's Office is also responsible for the following service areas: City Hall front counter operations, City Hall community programming, notary public and acknowledgement operations, participant-facing Senior Mobility Program operations, and local government television channel programming.

[Authorized City Employee Positions – City Clerk's Office]

Position	Number Authorized						
	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
<i>Full-time Employees [full-time equivalents (FTE)]</i>							
Administrative Coordinator	(A)	(A)	(A)	(A)	(A)	1.00	1.00
City Clerk (B)/Deputy City Clerk	(A)	(A)	(A)	(A)	(A)	1.00	1.00
Total FTE						2.00	2.00
<i>Part-time Employees [full-time equivalents (FTE)]</i>							

(C)

- (A) Prior to Fiscal Year 2019-20, these positions were allocated to the Administrative Services Department.
- (B) The Deputy City Clerk position was transitioned to a dual-class position consisting of both Deputy City Clerk and City Clerk classes in Fiscal Year 2018-19.
- (C) A part-time Customer Service Representative position (0.45 FTE) was authorized, but never filled, in Fiscal Year 2016-17, when the City Clerk's Office was allocated to the Administrative Services Department. The position was intended to support the functions of what is today the City's Clerk Office.

[Organizational Chart – City Clerk's Office]



Personnel allocated to the City Clerk’s Office are included in the General Government expenditures section of this budget.

ADMINISTRATIVE SERVICES DEPARTMENT

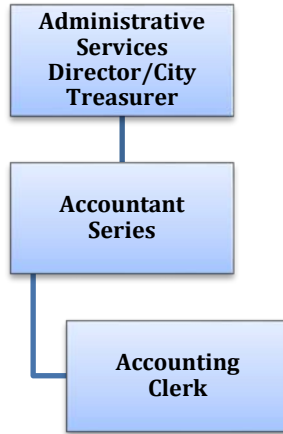
The Administrative Services Department is responsible for the following internal business units: finance, accounting, purchasing, payroll, human resources, and information technology. Included within the finance internal business unit is the City Treasurer’s Office, which is responsible for duties set forth in state law, the Laguna Woods Municipal Code, and City policy related to the investment of financial assets. The Administrative Services Department is also responsible for the administration of insurance and workers compensation programs.

[Authorized City Employee Positions – Administrative Services Department]

Position	Number Authorized						
	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
<i>Full-time Employees [full-time equivalents (FTE)]</i>							
Administrative Services Director/City Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00	(A)	(A)
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	(A)	(A)
Accountant (B)/Senior Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE – full-time positions	5.00	5.00	5.00	5.00	5.00	3.00	3.00
<i>Part-time Employees [full-time equivalents (FTE)]</i>							
Administrative Assistant	1.00	-	-	-	-	-	-
Customer Service Representative	-	-	0.45 (C)	-	-	-	-
Total FTE – part-time positions	1.00	-	0.45	-	-	-	-
Total FTE – all positions	6.00	5.00	5.45	5.00	5.00	3.00	3.00

- (A) Beginning with Fiscal Year 2019-20, these positions were reallocated to the newly separated City Clerk’s Office.
- (B) The Senior Accountant position was transitioned to a dual-class position consisting of both Accountant and Senior Accountant classes in Fiscal Year 2018-19.
- (C) This position was authorized, but never filled. The position was intended to support the functions of what is today the City Clerk’s Office.

[Organizational Chart – Administrative Services Department]



ENGINEERING & INFRASTRUCTURE SERVICES DEPARTMENT

The Engineering & Infrastructure Services Department includes the following service areas: capital improvement projects, engineering, and maintenance (including maintenance of public streets, parks, landscaped areas, rights-of-way, bus shelters, storm drains/catch basins, street lights, and City Hall).

[Authorized City Employee Positions – Engineering & Infrastructure Services Department]

Position	Number Authorized						
	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
<i>Full-time Employees [full-time equivalents (FTE)]</i>							
Assistant City Manager	0.50	0.25	-	-	-	-	-
Management Analyst/ Senior Management Analyst	-	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE	0.50	1.25	1.00	1.00	1.00	1.00	1.00

PLANNING & ENVIRONMENTAL SERVICES DEPARTMENT

The Planning & Environmental Services Department includes the following service areas: building permitting, planning, economic development, water quality (stormwater), waste and recycling, and code enforcement.

*[Authorized City Employee Positions –
Planning & Environmental Services Department]*

Position	Number Authorized						
	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
<i>Full-time Employees [full-time equivalents (FTE)]</i>							
Assistant City Manager	0.50	0.75	-	-	-	-	-
Management Analyst/ Senior Management Analyst	-	-	1.00	1.00	1.00	1.00	1.00
Planning Manager	1.00	-	-	-	-	-	-
Total FTE	1.50	0.75	1.00	1.00	1.00	1.00	1.00

PUBLIC SAFETY SERVICES DEPARTMENT

The Public Safety Services Department includes law enforcement and animal control and shelter services, which are provided under contract by the Orange County Sheriff’s Department and Laguna Beach Animal Services, respectively. This department’s budget also includes other public safety-related contract services (e.g., the Trauma Intervention Program). Fire services provided by the Orange County Fire Authority are funded separately through a structural fire fund administered by the County of Orange on the City’s behalf.

Personnel accounted for in the City Manager’s Office section of this budget are responsible for coordinating with public safety service partners, as well as managing emergency planning, hazard mitigation, climate adaptation, and other “in-house” public safety programs.

CITY HALL VOLUNTEER PROGRAM

Since incorporation, the City has relied on the generous support of volunteers to provide reception, administrative, and clerical services at Laguna Woods City Hall. That support is invaluable and helps to reduce personnel costs.

[City Hall Volunteer Hours]

	Calendar Year 2017	Calendar Year 2018
City Hall Volunteer Hours	1,557.00 (0.75 full-time equivalent)	1,599.50 (0.77 full-time equivalent)

CHAPTER 3.0.
CITY BUDGET PRACTICES

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3.0. CITY BUDGET PRACTICES

This chapter is intended to review the budgeting and accounting practices employed in the development of this budget.

INTRODUCTION

In addition to outlining a scope of work for the City to undertake during the fiscal years spanning July 1, 2019 through June 30, 2021, this budget and work plan serves as a financial plan for the City's operations. To that end, chapters 3.0, 4.0, 5.0, and 6.0 translate the scope of work that is described in chapters 7.0 and 8.0 into revenue estimates and expenditure appropriations.

TWO-YEAR BUDGETING AND WORK PLANNING

Beginning with the adoption of the Fiscal Years 2017-19 Budget & Work Plan, the City transitioned from single-year to two-year budgets and work plans. The transition was undertaken with the goals of providing longer-term financial forecasts, greater certainty regarding the sustainability of the City's operations, and heightened strategic vision. Central to the transition to a two-year budget and work plan was the development of a five-year strategic financial plan with projections of future revenue and expenditure conditions. The inaugural five-year strategic financial plan was included as a chapter within the Fiscal Years 2017-19 Budget & Work Plan and, beginning in Fiscal Year 2019-20, is maintained as a standalone plan subject to more frequent potential revision.

BUDGET AND WORK PLAN DEVELOPMENT PROCESS

The City Council adopts a budget and work plan for the upcoming two fiscal years, no later than June 30 of odd-numbered years. Fiscal years begin every July 1 and end 12 months later on the following June 30.

The process of developing the City's budget and work plan is continuous and iterative in nature with City personnel working throughout each fiscal year, and particularly between the months of January and June, to prepare revenue estimates, expenditure projections, and draft documents that are responsive to the City Council's direction. Budget and work plan development is jointly managed by the City Manager's Office (City Manager) and Administrative Services Department (Administrative Services Director/City Treasurer).

In the first year of each two-year budget and work plan, development focuses on updating revenue estimates and expenditure projections, as well as refining the budget figures adopted for the second year of the same two-year budget and work plan. In June, the City Council adopts a Gann limit for the second year of the same two-year budget and work plan, as well as updates of budgetary reserve levels and the 11-year capital improvement program. The City Council may also be asked to modify adopted budgets and work plans to reflect changes in the economy, priorities, and/or needs.

In the second year of each two-year budget and work plan, development is focused on updating revenue estimates and expenditure projections for that fiscal year, as well as preparing a draft budget and work plan for the next two-year budget and work plan cycle. Before the Fiscal Years 2019-21 Budget & Work Plan, the City Council's public budget and work plan process typically began with a kick-off meeting in April and concluded with adoption of the budget and work plan in June. The kick-off meeting for the Fiscal Years 2019-21 Budget & Work Plan cycle was moved to March in order to increase the total number of public meetings and opportunities for public input.

The Fiscal Years 2019-21 Budget & Work Plan development process included a total of six open and publicly noticed City Council meetings, each with an opportunity for public input. The meetings occurred as follows:

- Wednesday, March 20, 2019 – kick-off, discussion and development
- Wednesday, April 24, 2019 – discussion and development
- Wednesday, May 15, 2019 – discussion and development
- Friday, June 14, 2019 – public release of the draft budget and work plan
- Wednesday, June 19, 2019 – discussion and development
- Wednesday, June 26, 2019 – discussion and adoption

CONTINUAL BUDGET AND WORK PLAN IMPROVEMENT PROCESS

The City is committed to continually improving the transparency and manner in which information is presented in its budgets and work plans. Best practices and other guidance from the California Society of Municipal Finance Officers ("CSMFO") and the Government Finance Officers Association ("GFOA") is used as a foundation for both near- and long-term improvement efforts.

In addition to internal utility, public comments, and City Council feedback, the effectiveness of budget and work plan improvements can be assessed by

evaluations conducted by CSMFO and GFOA. While the results of evaluations are expressed in the form of “awards,” evaluations are important, not as accolades, but as benchmarks of progress made in improving budgets and work plans through the incorporation of generally accepted best practices.

The Fiscal Year 2017-18 operating budget (the first year of the Fiscal Years 2017-19 Budget & Work Plan) was submitted to CSMFO for evaluation. Following two independent, third-party reviews, the City earned CSMFO’s Operating Budget Meritorious Award. The Fiscal Year 2018-19 operating budget (the second year of the Fiscal Years 2017-19 Budget & Work Plan) was not submitted for separate evaluation due to its inclusion in a shared two-year budget and work plan with the Fiscal Year 2017-18 operating budget.

[CSMFO Operating Budget Meritorious Award for Fiscal Year 2017-18]



BUDGET POLICIES

City of Laguna Woods Administrative Policy 2.9 (see Appendix A) provides a framework for the development of the City’s budget, with an emphasis on

balance, transparency, fiscal responsibility, and long-term planning. The policy establishes numerous conservative and prudent standards related to the development and implementation of the City's budget, including regular public reporting in the interest of financial transparency and accountability.

After the City Council adopts the budget, authorized appropriations become effective on July 1 of the applicable fiscal year and establish legal spending limits for City programs, projects, and services. The City Council may amend the adopted budget at a public meeting at any time during the fiscal year.

The City Council adopts budgets at the fund level with the City Manager having the authority to make adjustments within and between departments in the same fund, provided that there are no increases in fund budgets. While the City Manager is authorized to decrease fund-level budget appropriations as a method of fiscal control, City Council action is required to increase fund-level budget appropriations, regardless of the amount.

STATUS OF BUDGETARY RESERVES

Recognizing that reserves are a key component of fiscal responsibility and financial resilience, Administrative Policy 2.9 provides guidance for the City to ensure the adequacy of its available financial resources to address periodic, unanticipated, and emergency needs. In addition to local fiscal needs, the establishment and maintenance of reserves also includes the consideration of best practices established by various authoritative agencies.

The overall target for committed and assigned reserves is currently established in an amount equal to 50% of the adopted General Fund revenue budget at the beginning of each fiscal year (July 1), less any one-time revenues and non-operating revenues. The overall target amount is currently used to fund three committed and assigned reserves:

- Paid Leave Contingency Reserve – The Paid Leave Contingency Reserve compensates for payments required to comply with the City's paid leave policies and obligations, when such amounts exceed adopted budgets.
- Self-Insurance Contingency Reserve – The Self-Insurance Contingency Reserve compensates for liability and workers' compensation claim settlements not covered by insurance policies.
- General Contingency Reserve – The General Contingency Reserve compensates for economic uncertainty, operating contingencies, and emergencies caused by calamitous events.

[Committed and Assigned Reserves Funding Levels – Fiscal Year 2019-20]

Fiscal Year 2019-20 General Fund Revenue Budget, less one-time and non-operating revenues	\$5,938,600
	x <u> .50</u>
Overall Target for Committed and Assigned Reserves	<u>\$2,969,300</u>
Paid Leave Contingency Reserve ¹	\$99,158
Self-Insurance Contingency Reserve	\$50,000
General Contingency Reserve	<u>\$2,820,142</u>
Total Committed and Assigned Reserves	<u>\$2,969,300</u>

[Committed and Assigned Reserves Funding Levels – Fiscal Year 2020-21]*

Fiscal Year 2020-21 General Fund Revenue Budget, less one-time and non-operating revenues	\$6,047,100
	x <u> .50</u>
Overall Target for Committed and Assigned Reserves	<u>\$3,023,550</u>
Paid Leave Contingency Reserve ¹	\$99,158
Self-Insurance Contingency Reserve	\$50,000
General Contingency Reserve	<u>\$2,874,392</u>
Total Committed and Assigned Reserves	<u>\$3,023,550</u>

* If the adopted General Fund revenue budget changes prior to the beginning of Fiscal Year 2020-21, the overall target and funding levels for committed and assigned reserves will be modified in accordance with Administrative Policy 2.9.

In addition to committed and assigned reserves, unassigned General Fund balance is available for any governmental purpose and can be appropriated upon direction from the City Council at a public meeting. Use of unassigned General Fund balance is generally limited to one-time projects, capital improvement projects, the payment of long-term liabilities for periods beyond the current fiscal year, and emergency expenditures.

¹ The Paid Leave Contingency Reserve has an annual target equal to projected accrued paid leave balances at the end of each fiscal year (June 30). The funding level shown in this budget and work plan is an estimate that will be finalized after fiscal-year-end calculations are available.

BASIS OF BUDGETING AND ACCOUNTING

This budget and the underlying accounting are prepared in accordance with Generally Accepted Accounting Principles (“GAAP”) on a “modified accrual” basis. The California Department of Finance’s *Finance Glossary of Accounting and Budgeting Terms* (2017) defines “modified accrual” as:

“The basis of accounting in which revenues are recognized if the underlying transaction has occurred as of the last day of the fiscal year and the amount is measurable and available to finance expenditures of the current period (i.e., the actual collection will occur either during the current period, or after the end of the current period, to be used to pay current year-end liabilities). Expenditures are recognized when the obligations are created, except for amounts payable from future fiscal year appropriations.”

The City’s accounting system is organized by fund. Each fund is a separate accounting entity with a self-balanced set of accounts that record assets, liabilities, fund equity, revenues, and expenditures. Funds are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND TYPES

Government agencies classify funds as either governmental (accounting for typical government operations), proprietary (accounting for activities that are financed and operated in a manner similar to private enterprises, where the cost of providing services is recovered from user charges), or fiduciary (used when acting as a trustee or agent for resources belonging to other agencies or individuals). The City has no proprietary or fiduciary funds, although the City does maintain an Other Post-Employment Benefits (“OPEB”) trust fund that is administered by the California Public Employees’ Retirement System. The City maintains the following governmental fund types:

- General Fund – The General Fund is the City’s primary operating fund and is used to account for the proceeds of revenue sources that are not legally restricted or committed to expenditures for specified purposes.
- Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted or committed to expenditures for specified purposes [e.g., allocations from statewide fuel taxes and Orange County’s Measure M2 (OC Go), as well as grant

awards from external sources and restricted donations]. The City also accounts for the Laguna Woods Civic Support Fund, a separate non-profit public benefit corporation, as a Special Revenue Fund for financial reporting purposes, because it meets the criteria of a "component unit"² as that term is defined by the Governmental Accounting Standards Board ("GASB"). The City classifies Special Revenue Funds as primarily relating to transportation, public safety, the environment, or community services, in order to group similar funds for ease of reference.

- Capital Projects Fund – The Capital Projects Fund is used to account for transfers from the unassigned General Fund balance that are reserved for major capital improvement purposes. The Capital Projects Fund is a separate fund for budgetary purposes, but is combined with the General Fund for reporting in the CAFR.

ANNUAL APPROPRIATIONS LIMIT ("GANN LIMIT")

Proposition 4 ("Limitation of Government Appropriations"), commonly referred to as the "Gann Initiative," was approved by California voters on November 6, 1979. The Gann Initiative added Article XIII B to the California State Constitution, establishing a limit on the amount of tax proceeds that state and local governments can appropriate on an annual basis ("Gann limit"). Gann limits vary amongst agencies and are either based on the amount of tax revenue that was authorized to be spent in Fiscal Year 1978-79 or, in the case of the City of Laguna Woods and other local governments that incorporated after Fiscal Year 1978-79, on an amount established by voters. Gann limits are modified, annually, according to a methodology established by Proposition 111 ("Traffic Congestion Relief and Spending Limitation Act Of 1990").

In the event that the City's receipt of tax proceeds was to exceed a Gann limit, Article XIII B of the California State Constitution would allow the City to "carry those excess funds into the subsequent year." At the conclusion of the subsequent year, the City would be required to either return remaining excess funds to taxpayers or gain voter approval to "override" the Gann limit.

The City's Gann limit is adopted by the City Council by resolution each year (see Resolution No. 19-XX included with this budget as Appendix D). The Gann limit for Fiscal Year 2019-20 is \$10,836,559 and was calculated as shown below.

² Government Accounting Standards Board Statement No. 61 (November 2010), Paragraph 20, defines a "component unit" as a legally separate organization for which the City Council is financially accountable or other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading.

[Gann Limit Calculation – Fiscal Year 2019-20]

Fiscal Year 2018-19 Gann Limit	\$10,404,837
Population Change (County of Orange) ³	x 1.0029
Cost of Living Change (Per Capita Personal Income) ³	x <u>1.0385</u>
Fiscal Year 2019-20 Gann Limit	\$10,836,559
Fiscal Year 2019-20 Appropriations Subject to the Gann Limit	<u>\$4,015,798</u>
Fiscal Year 2019-20 Gann Limit over Appropriations	<u>\$6,820,761</u>

The Gann limit for Fiscal Year 2020-21 is expected to be adopted by the City Council in June 2020, once the necessary information on population and cost of living changes for Fiscal Year 2019-20 becomes available.

As in prior fiscal years, the City does not anticipate receiving or appropriating tax proceeds in excess of the Gann limit during fiscal years 2019-20 or 2020-21. As such, the Gann limit is not expected to impact the City's operations.

DEBT SERVICE OBLIGATIONS

The California Department of Finance's *Finance Glossary of Accounting and Budgeting Terms* (2017), defines "debt service" as:

"The amount of money required to pay interest on outstanding bonds and the principal of maturing bonds."

The City has never issued bonds. Accordingly, this budget and work plan does not include any budgeted debt service obligations.

³ State of California, Department of Finance, *Price and Population Information*. May 2019. Factors are rounded to four decimal places for presentation purposes.

CHAPTER 4.0.
CITY BUDGET DETAIL,
ALL FUNDS SUMMARIES

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4.0. CITY BUDGET DETAIL, ALL FUNDS SUMMARIES

This chapter is intended to summarize revenues and expenditures for the programs, projects, and services included in this budget.

INTRODUCTION

This budget accounts for financial activity using the governmental funds listed below. Additional information on fund types and individual funds, including revenue and expenditure detail, is included in chapters 5.0 and 6.0.

*[All Funds Fund Structure
– Funds with Budgeted Expenditures in Fiscal Years 2019-21]*

General Fund

Special Revenue Funds

- *Transportation Funds*
 - Fuel Tax
 - Road Maintenance & Rehabilitation Program
 - Measure M2 (OC Go)
- *Public Safety Funds*
 - Supplemental Law Enforcement Services
- *Environmental Funds*
 - Mobile Source Reduction
 - Mobile Source Reduction - Local Government Partnership
- *Community Services Funds*
 - PEG/Cable Television
 - Senior Mobility
 - Community Development Block Grant (CDBG)
 - Proposition 68 (2018) Per Capita
 - Laguna Woods Civic Support Fund

Capital Projects Fund

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CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Summary by Fund, All Funds - Fiscal Year 2019-20

Fund	7/1/2019 Estimated Opening Fund Balance	Budgeted Revenues	Budgeted Expenditures	Inter-Fund Transfers	Changes to Reserves	Net Change in Fund Balance	6/30/2020 Projected Ending Fund Balance
<u>GENERAL FUND GROUP</u>							
<u>General Fund</u>							
General Fund - Unassigned	6,517,900	5,938,600	5,957,243	(411,161)	(282,500)	(712,304)	5,805,596
Restricted for:							
Strong Motion Instrumentation Program (SMIP)	1,497	-	-	-	-	-	1,497
Senate Bill 1473 (2008)	2,205	-	-	-	-	-	2,205
Assigned for:							
Paid Leave Contingency Reserve	99,158	-	-	-	-	-	99,158
Self Insurance Contingency Reserve	50,000	-	-	-	-	-	50,000
General Fund Contingency Reserve	2,537,642	-	-	-	282,500	282,500	2,820,142
Total General Fund	9,208,402	5,938,600	5,957,243	(411,161)	-	(429,804)	8,778,598
<u>Capital Projects Fund</u>							
Capital Projects	873,867	19,769	411,161	411,161	-	19,769	893,636
Total Capital Projects Fund	873,867	19,769	411,161	411,161	-	19,769	893,636
TOTAL GENERAL FUND GROUP	10,082,269	5,958,369	6,368,404	-	-	(410,035)	9,672,234
<u>Special Revenue Funds</u>							
<i>Transportation Funds:</i>							
Fuel Tax	606,122	449,638	677,769	-	-	(228,131)	377,991
Road Maintenance & Rehabilitation Program	95,191	274,707	275,000	-	-	(293)	94,898
Measure M2 (OC Go)	75,028	325,933	260,270	-	-	65,663	140,691
Coastal Area Road Improvement and Traffic Signals (CARITS)	252,436	4,000	-	-	-	4,000	256,436
Total Transportation Funds	1,028,778	1,054,278	1,213,039	-	-	(158,761)	870,017
<i>Public Safety Funds:</i>							
Service Authority for Abandoned Vehicles	36,472	-	-	-	-	-	36,472
Supplemental Law Enforcement Services	9,887	154,100	154,100	-	-	-	9,887
Total Public Safety Funds	46,360	154,100	154,100	-	-	-	46,360
<i>Environmental Funds:</i>							
Mobile Source Reduction	182,217	23,000	7,500	-	-	15,500	197,717
Mobile Source Reduction - Local Government Partnership	-	-	-	-	-	-	-
Beverage Container Recycling	-	-	-	-	-	-	-
Used Oil/Oil Payment Program	5,159	-	-	-	-	-	5,159
Total Environmental Funds	187,375	23,000	7,500	-	-	15,500	202,875
<i>Community Services Funds:</i>							
PEG/Cable Television	97,334	14,900	5,000	-	-	9,900	107,234
Senior Mobility	33,139	203,442	175,500	-	-	27,942	61,081
Community Development Block Grant (CDBG)	(51,400)	145,700	145,700	-	-	-	(51,400)
Proposition 68 (2018) Per Capita	-	118,884	118,884	-	-	-	-
Laguna Woods Civic Support Fund	15,171	11,515	12,025	-	-	(510)	14,661
Total Community Services Funds	94,245	494,441	457,109	-	-	37,332	131,577
CUMULATIVE TOTAL	\$ 11,439,026	\$ 7,684,188	\$ 8,200,152	\$ -	\$ -	\$ (515,964)	\$ 10,923,062

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Summary by Fund, All Funds - Fiscal Year 2020-21

Fund	7/1/2020 Estimated Opening Fund Balance	Budgeted Revenues	Budgeted Expenditures	Inter-Fund Transfers	Changes to Reserves	Net Change in Fund Balance	6/30/2021 Projected Ending Fund Balance
<u>GENERAL FUND GROUP</u>							
<u>General Fund</u>							
General Fund - Unassigned	5,805,596	6,047,100	5,885,156	(210,280)	(54,250)	(102,586)	\$ 5,703,010
Restricted for:							
Strong Motion Instrumentation Program (SMIP)	1,497	-	-	-	-	-	1,497
Senate Bill 1473 (2008)	2,205	-	-	-	-	-	2,205
Assigned for:							
Paid Leave Contingency Reserve	99,158	-	-	-	-	-	99,158
Self Insurance Contingency Reserve	50,000	-	-	-	-	-	50,000
General Fund Contingency Reserve	2,820,142	-	-	-	54,250	54,250	2,874,392
Total General Fund	8,778,598	6,047,100	5,885,156	(210,280)	-	(48,336)	8,730,262
<u>Capital Projects Fund</u>							
Capital Projects	893,636	-	210,280	210,280	-	-	893,636
Total Capital Projects Fund	893,636	-	210,280	210,280	-	-	893,636
TOTAL GENERAL FUND GROUP	9,672,234	6,047,100	6,095,436	-	-	(48,336)	9,623,898
<u>Special Revenue Funds</u>							
<i>Transportation Funds:</i>							
Fuel Tax	377,991	441,900	350,974	-	-	90,926	468,917
Road Maintenance & Rehabilitation Program	94,898	289,100	275,000	-	-	14,100	108,998
Measure M2 (OC Go)	140,691	231,745	204,988	-	-	26,757	167,448
Coastal Area Road Improvement and Traffic Signals (CARITS)	256,436	4,000	-	-	-	4,000	260,436
Total Transportation Funds	870,017	966,745	830,962	-	-	135,783	1,005,800
<i>Public Safety Funds:</i>							
Service Authority for Abandoned Vehicles	36,472	-	-	-	-	-	36,472
Supplemental Law Enforcement Services	9,887	158,100	158,100	-	-	-	9,887
Total Public Safety Funds	46,360	158,100	158,100	-	-	-	46,360
<i>Environmental Funds:</i>							
Mobile Source Reduction	197,717	23,000	42,500	-	-	(19,500)	178,217
Mobile Source Reduction - Local Government Partnership	-	50,000	50,000	-	-	-	-
Beverage Container Recycling	-	-	-	-	-	-	-
Used Oil/Oil Payment Program	5,159	-	-	-	-	-	5,159
Total Environmental Funds	202,875	73,000	92,500	-	-	(19,500)	183,375
<i>Community Services Funds:</i>							
PEG/Cable Television	107,234	14,900	77,000	-	-	(62,100)	45,134
Senior Mobility	61,081	203,598	175,500	-	-	28,098	89,179
Community Development Block Grant (CDBG)	(51,400)	150,000	150,000	-	-	-	(51,400)
Proposition 68 (2018) Per Capita	-	81,116	81,116	-	-	-	-
Laguna Woods Civic Support Fund	14,661	-	-	-	-	-	14,661
Total Community Services Funds	131,577	449,614	483,616	-	-	(34,002)	97,575
CUMULATIVE TOTAL	\$ 10,923,062	\$ 7,694,559	\$ 7,660,615	\$ -	\$ -	\$ 33,945	\$ 10,957,007

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Revenue Summary - All Funds

	2016-17	2017-18	2018-19		2019-20		2020-21	
	Actual Received	Actual Received	Amended Budget	Projection	Budget	% Change From 2018-19 Projection	Budget	% Change From 2019-20 Budget
<u>GENERAL FUND GROUP</u>								
<u>General Fund</u>								
Property Tax	2,311,196	2,459,239	2,543,000	2,637,854	2,718,400	3.1%	2,826,400	4.0%
Property Transfer Tax	179,988	114,180	99,600	82,883	76,000	-8.3%	74,000	-2.6%
Sales Tax	888,144	914,550	832,100	907,665	944,400	4.0%	967,800	2.5%
Franchise Fees	748,947	672,266	628,100	700,930	706,800	0.8%	712,900	0.9%
Transient Occupancy Tax	487,391	484,470	468,900	486,500	485,000	-0.3%	450,000	-7.2%
Development Processing Fees	694,316	647,008	723,900	714,275	697,200	-2.4%	704,200	1.0%
Interest	61,331	111,606	51,700	112,000	114,200	2.0%	116,500	2.0%
Miscellaneous								
Regular	186,300	251,416	194,300	195,529	196,600	0.5%	195,300	-0.7%
One-Time Rule 20A Transfer	-	-	-	326,471	-	-100.0%	-	0.0%
TOTAL GENERAL FUND (ALL REVENUE)	5,557,613	5,654,735	5,541,600	6,164,107	5,938,600	-3.7%	6,047,100	1.8%
Less: One-Time Rule 20A Transfer	-	-	-	(326,471)	-		-	
TOTAL GENERAL FUND (ONGOING REVENUE)	5,557,613	5,654,735	5,541,600	5,837,636	5,938,600	1.7%	6,047,100	1.8%
<u>Capital Projects Fund</u>								
Intergovernmental	-	56,143	-	-	19,769	100.0%	-	0.0%
Interest	617	133	-	-	-	0.0%	-	0.0%
TOTAL CAPITAL PROJECTS FUND	617	56,276	-	-	19,769	100.0%	-	-100.0%
TOTAL GENERAL FUND GROUP (ALL REVENUE)	5,558,230	5,711,011	5,541,600	6,164,107	5,958,369	-3.3%	6,047,100	1.5%

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Revenue Summary - All Funds

	2016-17	2017-18	2018-19		2019-20		2020-21	
	Actual Received	Actual Received	Amended Budget	Projection	Budget	% Change From 2018-19 Projection	Budget	% Change From 2019-20 Budget
<u>SPECIAL REVENUE FUNDS</u>								
<u>Transportation Funds</u>								
Fuel Tax	324,388	361,613	373,000	372,640	449,638	20.7%	441,900	-1.7%
Traffic Mitigation Fees	2,160	-	-	-	-	0.0%	-	0.0%
Road Maintenance & Rehabilitation Program	-	95,622	279,500	264,669	274,707	100.0%	289,100	5.2%
Measure M2 (OC Go)	205,920	863,653	218,400	389,572	325,933	-16.3%	231,745	-28.9%
Coastal Area Road Improvement and Traffic Signals (CARITS)	1,030	1,683	-	4,417	4,000	0.0%	4,000	0.0%
Total Transportation Funds	533,498	1,322,571	870,900	1,031,298	1,054,278	2.2%	966,745	-8.3%
<u>Public Safety Funds</u>								
Service Authority for Abandoned Vehicles	241	434	-	672	-	0.0%	-	0.0%
Supplemental Law Enforcement Services	129,594	140,132	123,500	150,661	154,100	2.3%	158,100	2.6%
Total Public Safety Funds	129,835	140,566	123,500	151,333	154,100	1.8%	158,100	2.6%
<u>Environmental Funds</u>								
Mobile Source Reduction	21,529	22,524	21,500	23,641	23,000	-2.7%	23,000	0.0%
Mobile Source Reduction - Local Government Partnership	-	-	-	-	-	0.0%	50,000	100.0%
Proposition 84 Grant	-	-	-	-	-	0.0%	-	0.0%
Beverage Container Recycling	5,164	7	-	-	-	0.0%	-	0.0%
Used Oil/Oil Payment Program	5,151	61	-	95	-	-100.0%	-	0.0%
Energy Efficiency Conservation & CalRecycle Surplus	149	-	-	-	-	0.0%	-	0.0%
Total Environmental Funds	31,993	22,592	21,500	23,736	23,000	-3.1%	73,000	217.4%

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Revenue Summary - All Funds

	2016-17	2017-18	2018-19		2019-20		2020-21	
	Actual Received	Actual Received	Amended Budget	Projection	Budget	% Change From 2018-19 Projection	Budget	% Change From 2019-20 Budget
<u>Community Services Funds</u>								
PEG/Cable Television	13,793	14,173	12,400	14,908	14,900	-0.1%	14,900	0.0%
Senior Mobility	245,462	242,031	316,700	213,113	203,442	-4.5%	203,598	0.1%
Community Development Block Grant (CDBG)	125,847	-	145,700	240,000	145,700	-39.3%	150,000	0.0%
Proposition 68 (2018) Per Capita	-	-	-	-	118,884	100.0%	81,116	-31.8%
Laguna Woods Civic Support Fund	1	151	10,014	16,073	11,515	-28.4%	-	-100.0%
Total Community Services Funds	385,103	256,355	484,814	484,094	494,441	2.1%	449,614	-9.1%
TOTAL SPECIAL REVENUE FUNDS	1,080,429	1,742,084	1,500,714	1,690,461	1,725,819	2.1%	1,647,459	-4.5%
TOTAL ALL FUNDS (ALL REVENUE)	6,638,659	7,453,095	7,042,314	7,854,568	7,684,188	-2.2%	7,694,559	0.1%

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Summary - All Funds

	2016-17	2017-18	2018-19	2019-20		2020-21	
	Actual For Year	Actual For Year	Amended Budget/ Projection	Budget	% Change From 2018-19 Projection	Budget	% Change From 2019-20 Budget
<u>GENERAL FUND GROUP</u>							
<u>General Fund</u>							
City Council	19,072	16,925	50,119	17,657	-64.8%	17,657	0.0%
General Government	1,161,318	583,056	835,803	897,087	7.3%	929,440	3.6%
Administrative Services	680,219	634,055	673,214	502,851	-25.3%	476,760	-5.2%
Community Services	3,426	794	788	-	-100.0%	-	0.0%
Engineering & Infrastructure Services	228,898	261,451	242,696	369,351	52.2%	339,283	-8.1%
Planning & Environmental Services	942,424	961,253	986,563	1,175,439	19.1%	1,136,348	-3.3%
Public Safety Services	2,567,582	2,496,393	2,804,518	2,864,858	2.2%	2,985,669	4.2%
Information Technology & Cyber Security Account	-	-	-	130,000	100.0%	-	0.0%
TOTAL GENERAL FUND	5,602,939	4,953,927	5,593,701	5,957,243	6.5%	5,885,157	-1.2%
<u>Capital Projects Fund</u>							
Capital Projects	49,106	319,378	226,304	411,161	81.7%	210,280	-48.9%
TOTAL CAPITAL PROJECTS FUND	49,106	319,378	226,304	411,161	81.7%	210,280	-48.9%
TOTAL GENERAL FUND GROUP	5,652,045	5,273,305	5,820,005	6,368,404	9.4%	6,095,437	-4.3%
<u>SPECIAL REVENUE FUNDS</u>							
<u>Transportation Funds</u>							
Fuel Tax	379,335	716,966	339,160	677,769	99.8%	350,974	-48.2%

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Summary - All Funds

	2016-17	2017-18	2018-19	2019-20		2020-21	
	Actual For Year	Actual For Year	Amended Budget/ Projection	Budget	% Change From 2018-19 Projection	Budget	% Change From 2019-20 Budget
Traffic Mitigation Fees	-	-	-	-	0.0%	-	0.0%
Road Maintenance & Rehabilitation Program	-	50,000	215,100	275,000	27.8%	275,000	0.0%
Measure M2 (OC Go)	179,886	820,315	242,992	260,270	7.1%	204,988	-21.2%
Coastal Area Road Improvement and Traffic Signals (CARITS)	-	53,021	-	-	0.0%	-	0.0%
Total Transportation Funds	559,221	1,640,302	797,252	1,213,039	52.2%	830,962	-31.5%
<u>Public Safety Funds</u>							
Service Authority for Abandoned Vehicles	-	-	-	-	0.0%	-	0.0%
Supplemental Law Enforcement Services	100,000	171,707	153,500	154,100	0.4%	158,100	2.6%
Total Public Safety Funds	100,000	171,707	153,500	154,100	0.4%	158,100	2.6%
<u>Environmental Funds</u>							
Mobile Source Reduction	-	-	-	7,500	100.0%	42,500	466.7%
Mobile Source Reduction - Local Government Partnership	-	-	-	-	0.0%	50,000	100.0%
Proposition 84 Grant	-	-	-	-	0.0%	-	0.0%
Beverage Container Recycling	6,449	2,109	-	-	0.0%	-	0.0%
Used Oil/Oil Payment Program	-	-	-	-	0.0%	-	0.0%
Energy Efficiency Conservation & CalRecycle Surplus	-	-	-	-	0.0%	-	0.0%
Total Environmental Funds	6,449	2,109	-	7,500	100.0%	92,500	1133.3%
<u>Community Services Funds</u>							
PEG/Cable Television	293	-	2,047	5,000	144.3%	77,000	1440.0%

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Summary - All Funds

	2016-17	2017-18	2018-19	2019-20		2020-21	
	Actual For Year	Actual For Year	Amended Budget/ Projection	Budget	% Change From 2018-19 Projection	Budget	% Change From 2019-20 Budget
Senior Mobility	307,664	263,510	173,495	175,500	1.2%	175,500	0.0%
Community Development Block Grant (CDBG)	116,797	16,341	145,700	145,700	0.0%	150,000	3.0%
Proposition 68 (2018) Per Capita	-	-	-	118,884	100.0%	81,116	-31.8%
Laguna Woods Civic Support Fund	1,299	1,080	3,675	12,025	227.2%	-	-100.0%
Total Community Services Funds	426,053	280,931	324,917	457,109	40.7%	483,616	5.8%
TOTAL SPECIAL REVENUE FUNDS	1,091,723	2,095,049	1,275,669	1,831,748	43.6%	1,565,178	-14.6%
TOTAL ALL FUNDS	6,743,768	7,368,354	7,095,674	8,200,152	15.6%	7,660,615	-6.6%

CITY OF LAGUNA WOODS Fiscal Years 2019-21 Budget & Work Plan Inter-Fund Transfers Summary - All Funds
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	2016-17	2017-18	2018-19	2019-20		2020-21	
	Actual for Year	Actual for Year	Amended Budget/ Projection	Budget	% Change from 2018-19 Budget	Budget	% Change from 2019-20 Budget
<u>TRANSFERS OUT</u>							
General Fund	461,293	1,137,644	241,219	411,161	70.5%	210,280	-48.9%
<i>Other Funds:</i>							
Traffic Mitigation Fees Fund	436,555						
Beverage Container Recycling Fund	22,579						
Used Oil/Oil Payment Program Fund	21,254						
Energy Efficiency Conservation & CalRecycle Surplus	30,894						
Total Other Funds	511,282						
TOTAL TRANSFERS OUT	972,575	1,137,644	241,219	411,161	70.5%	210,280	-48.9%
<u>TRANSFERS IN</u>							
General Fund	511,282	984,534	-	-		-	
<i>Other Funds:</i>							
Capital Projects Fund	90,300		226,304	411,161	81.7%	210,280	-48.9%
Fuel Tax Fund	99,359		14,872				
Measure M2 Fund	184,506		43				
Coastal Area Road Improvement and Traffic Signals (CARITS) Fund		148,110					
Proposition 84 Grant Fund	15,733						
Senior Mobility Fund	62,202	5,000					
Community Development Block Grant (CDBG) Fund	4,193						
Laguna Woods Civic Support Fund	5,000						
Total Other Funds	461,293	153,110	241,219	411,161	70.5%	210,280	-48.9%
TOTAL TRANSFERS IN	972,575	1,137,644	241,219	411,161	70.5%	210,280	-48.9%

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CHAPTER 5.0.
CITY BUDGET DETAIL,
GENERAL AND CAPITAL FUNDS

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5.0. CITY BUDGET DETAIL, GENERAL AND CAPITAL FUNDS

This chapter is intended to present revenue and expenditure detail for the programs, projects, and services included in this budget.

"AT-A-GLANCE" GENERAL FUND SUMMARY

[General Fund Revenue over/(under) Operating Expenditures Estimate]

	Fiscal Year 2019-20	Fiscal Year 2020-21
Total General Fund Revenue Estimate	\$5,938,600	\$6,047,100
Non-Operating Revenue Estimate	\$0	\$0
Operating Expenditures	(\$5,698,524)	(\$5,865,157)
Total General Fund Operating Revenue over/(under) Operating Expenditures	\$240,076	\$181,943

[Total General Fund Non-Operating Expenditures and Transfers]

	Fiscal Year 2019-20	Fiscal Year 2020-21
Non-Operating Expenditures	\$258,720	\$20,000
Transfers to Capital Projects Fund	\$411,161	\$210,280
Total	\$669,881	\$230,280

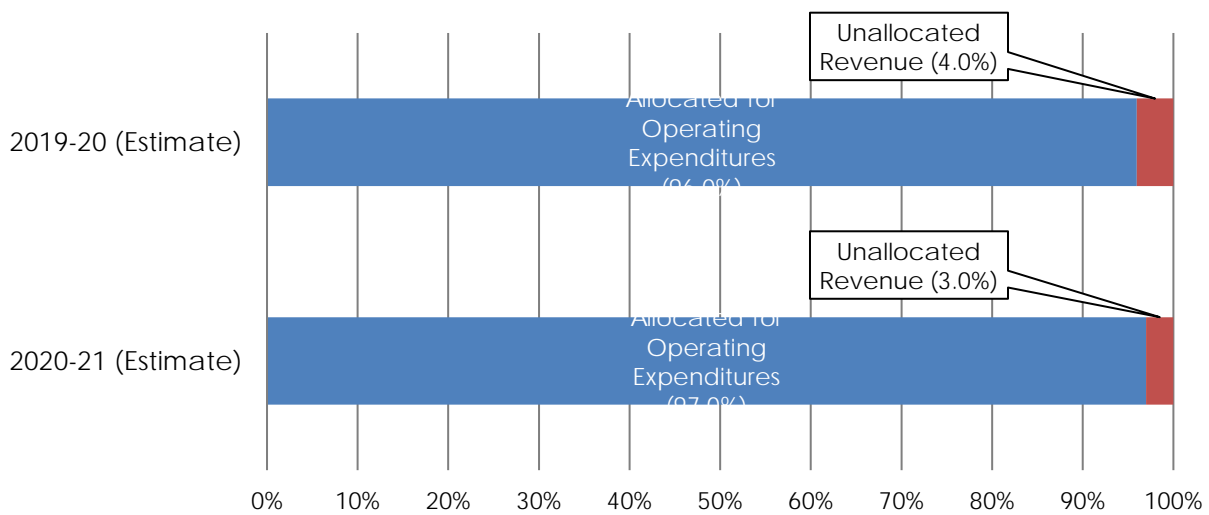
[Total General Fund Expenditures and Transfers]

	Fiscal Year 2019-20	Fiscal Year 2020-21
Total General Fund Operating Expenditures	\$5,698,524	\$5,865,157
Total General Fund Non-Operating Expenditures and Transfers	\$669,881	\$230,280
Total	\$6,368,405	\$6,095,437

The General Fund operating budget for Fiscal Year 2019-20 is balanced and totals \$5,698,524. At year-end, it is projected that the unassigned General Fund balance will total \$5,805,596, or 102%, of the Fiscal Year 2019-20 operating budget. That unassigned fund balance would be in addition to assigned, committed, and restricted reserves totaling \$2,973,002. An additional \$669,881 is budgeted for non-operating expenditures and transfers to the Capital Projects Fund.

The General Fund operating budget for Fiscal Year 2020-21 is balanced and totals \$5,865,157. At year-end, it is projected that the unassigned General Fund balance will total \$5,703,010, or 97% of the Fiscal Year 2020-21 operating budget. That unassigned fund balance would be in addition to assigned, committed, and restricted reserves totaling \$3,027,252. An additional \$230,280 is budgeted for non-operating expenditures and transfers to the Capital Projects Fund.

[Allocation of General Fund Operating Revenue – Fiscal Years 2019-20]



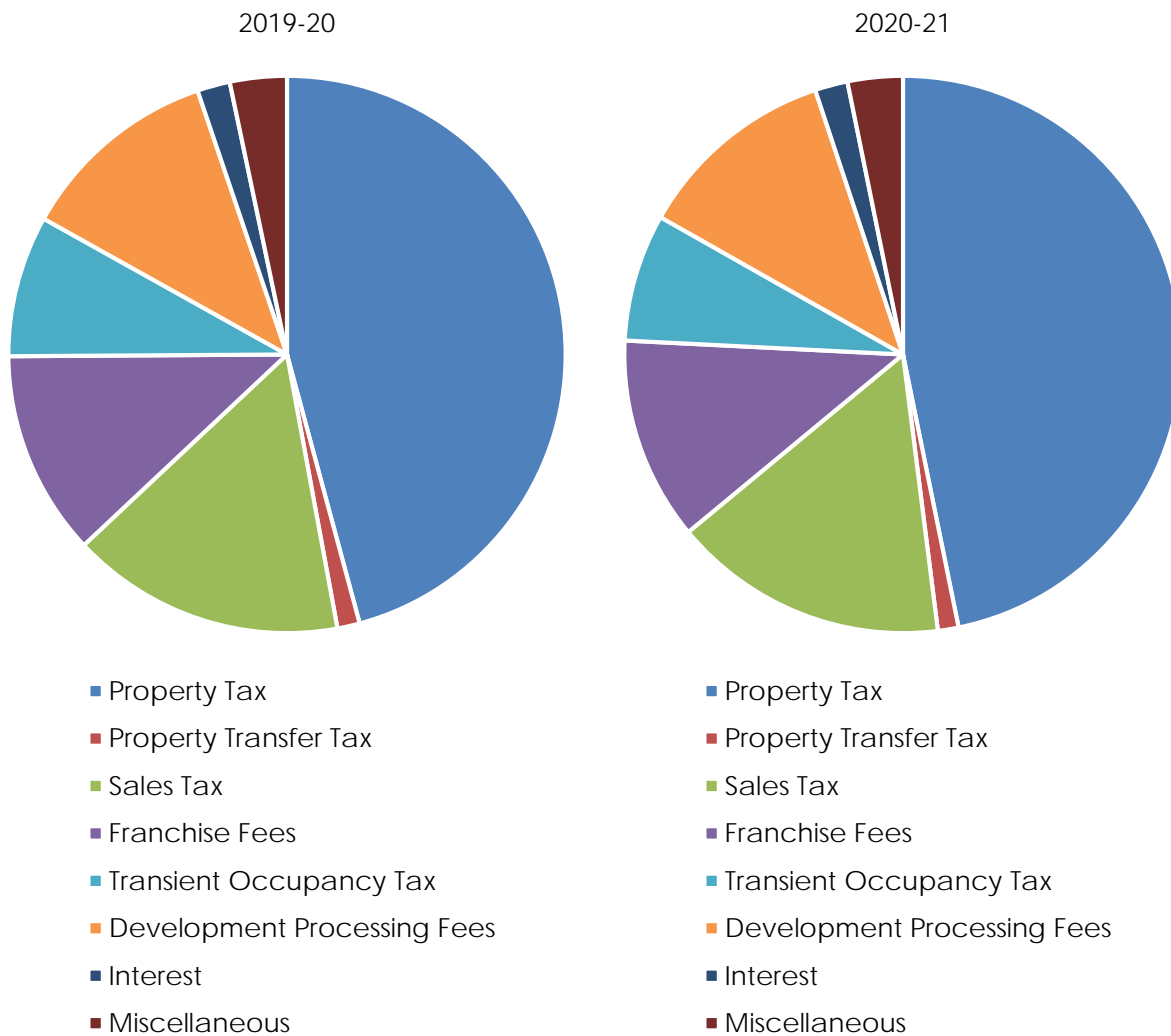
GENERAL FUND SUMMARY – REVENUE

General Fund revenue for Fiscal Year 2019-20 is estimated to be \$5,938,600, or 1.7% more than year-end projections for Fiscal Year 2018-19 (excluding one-time revenues). In Fiscal Year 2020-21, General Fund revenue is estimated to be \$6,047,100, which reflects growth of \$108,500, or 1.8%, over the Fiscal Year 2019-20 estimate.

The differences in estimated revenue for both fiscal years are attributed to a variety of contributing factors including minimal to modest increases in the

City's two largest sources of operating revenue – property tax and sales tax – as well as continued increases in interest earnings. Taken as a whole, revenue growth is expected to remain flat and provide insufficient resources to add or expand ongoing programs, projects, or services.

[General Fund Revenue Estimates by Source – Fiscal Years 2019-21]



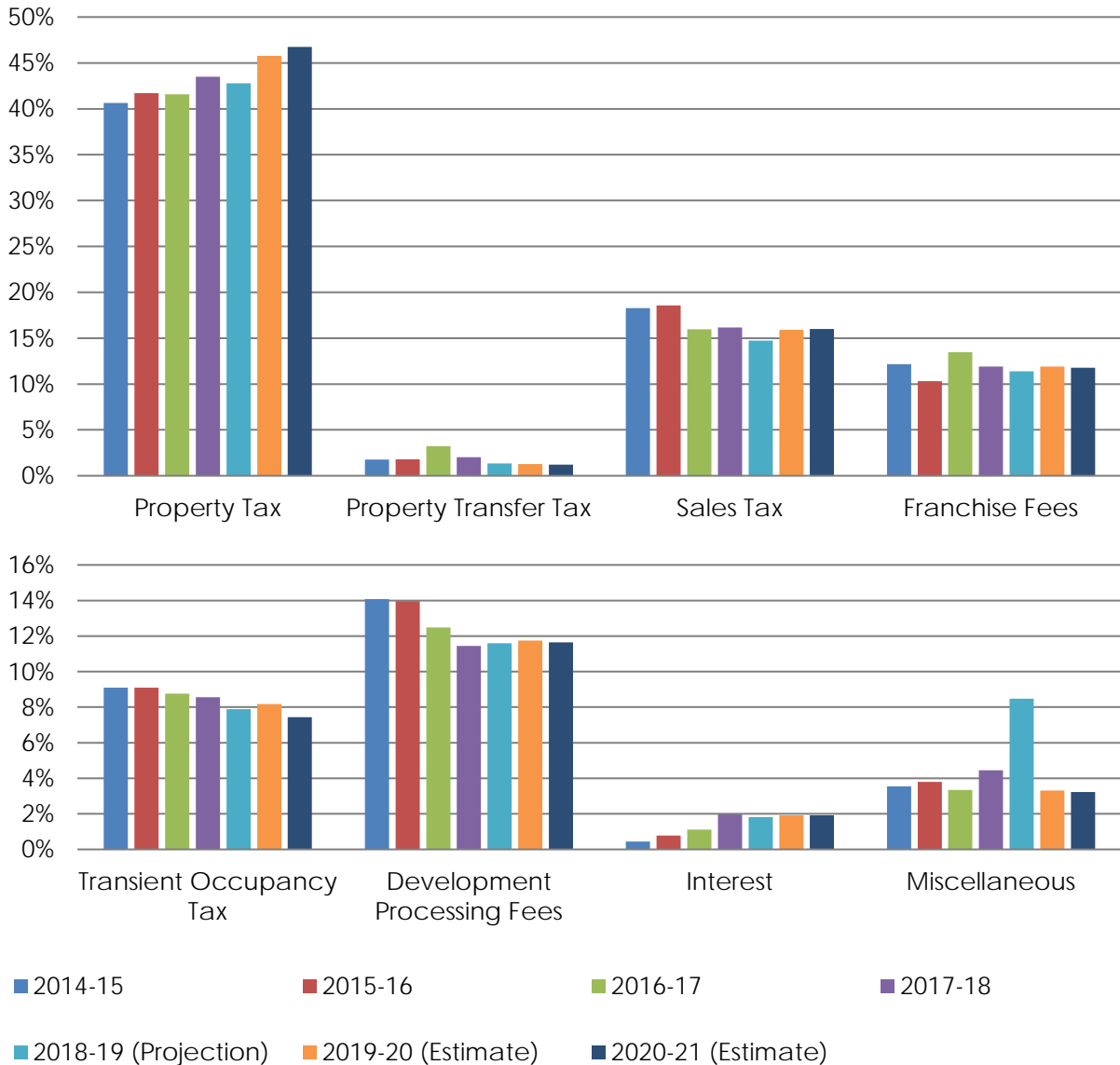
General Fund Revenue Source	Percent of Adopted Budget Estimate (Fiscal Year 2019-20)	Percent of Adopted Budget Estimate (Fiscal Year 2020-21)
Property Tax	45.8%	46.8%
Property Transfer Tax	1.3%	1.2%
Sales Tax	15.9%	16.0%
Franchise Fees	11.9%	11.8%

Transient Occupancy Tax	8.2%	7.4%
Development Processing Fees	11.7%	11.7%
Interest	1.9%	1.9%
Miscellaneous	3.3%	3.2%

Note: This budget accounts for property tax in lieu of vehicle license fees as part of general property tax revenue and property transfer tax separately.

Historical Comparison

*[Historical General Fund Revenue by Source
– Fiscal Years 2014-15 through 2020-21]*



General Fund Revenue Source	Percent of Actual Year-End Receipts (Fiscal Year 2014-15)	Percent of Actual Year-End Receipts (Fiscal Year 2015-16)	Percent of Actual Year-End Receipts (Fiscal Year 2016-17)	Percent of Actual Year-End Receipts (Fiscal Year 2017-18)
Property Tax	40.5%	41.7%	41.6%	43.5%
Property Transfer Tax	1.8%	1.8%	3.2%	2.0%
Sales Tax	18.3%	18.6%	16.0%	16.2%
Franchise Fees	12.2%	10.2%	13.5%	11.9%
Transient Occupancy Tax	9.1%	9.1%	8.8%	8.6%
Development Processing Fees	14.1%	14.0%	12.5%	11.4%
Interest	0.4%	0.8%	1.0%	2.0%
Miscellaneous	3.6%	3.8%	3.4%	4.4%

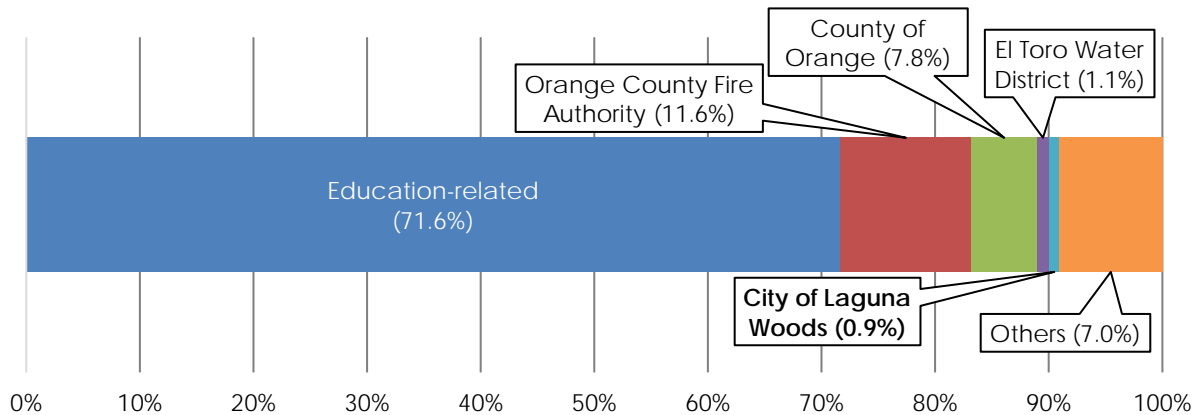
General Fund Revenue Source	Percent of Projected Year-End Receipts (Fiscal Year 2018-19)	Percent of Adopted Budget Estimate (Fiscal Year 2019-20)	Percent of Adopted Budget Estimate (Fiscal Year 2020-21)
Property Tax	42.8%	45.8%	46.8%
Property Transfer Tax	1.3%	1.3%	1.2%
Sales Tax	14.7%	15.9%	16.0%
Franchise Fees	11.4%	11.9%	11.8%
Transient Occupancy Tax	7.9%	8.2%	7.5%
Development Processing Fees	11.6%	11.7%	11.6%
Interest	1.8%	1.9%	1.9%
Miscellaneous	8.5%	3.3%	3.2%

Property Tax Revenue

Property tax is a tax on certain types of real and personal property. Property tax rates are established by state law, including Proposition 13 (1978), which limits the maximum property tax rate to 1% of assessed value and the maximum annual increase to an inflationary index not to exceed 2%. The County of Orange is responsible for collecting property tax from property owners and distributing the proceeds to the various entities to whom taxes are owed.

For every dollar of property tax paid, the City receives an average of only \$0.0088. Over 70% of every property tax dollar funds education.

[Average Property Tax Allocation – Tax Rate Area 32010]



The Orange County Assessor’s *Local Assessment Roll of Values for Fiscal Year 2018-19* includes an inflationary index of 2.0%, equal to the prior year’s increase of 2.0%. The total value of Laguna Woods’ local assessment roll increased by \$190,536,181, or 6.46%, to \$3,141,951,322 in Fiscal Year 2018-19, slightly below the prior year’s increase of 6.48%.

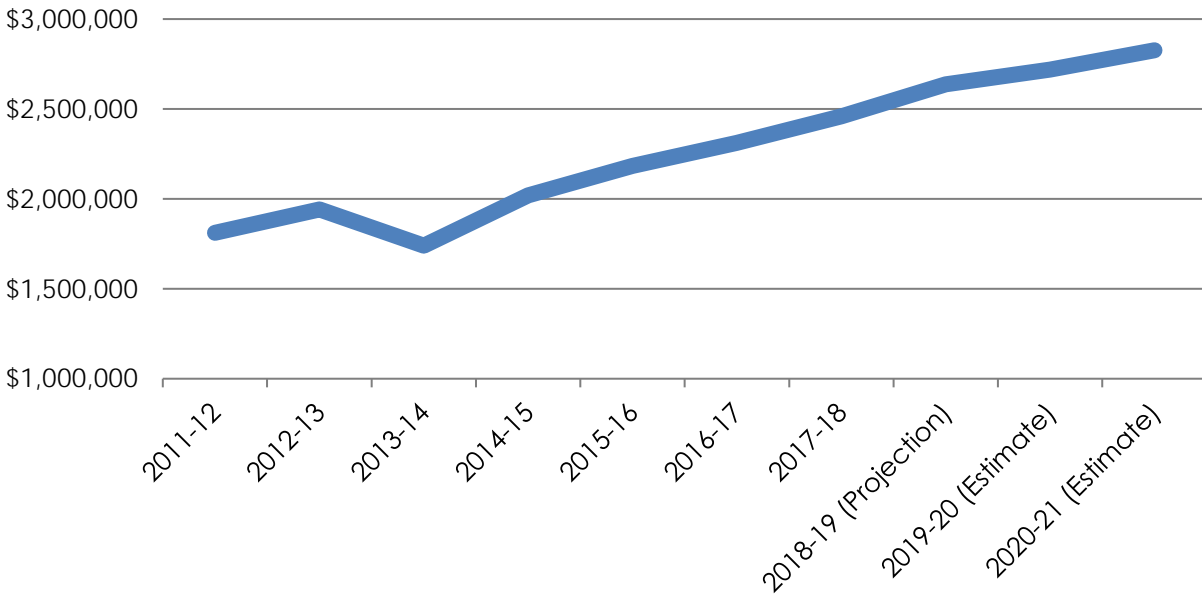
[Surrounding Cities Local Assessment Rolls – Fiscal Year 2018-19]

City	Total Local Assessment Roll Value	Percent Change of Local Assessment Roll Value from Fiscal Year 2017-18
Laguna Woods	\$3,141,951,322	6.46%
Aliso Viejo	\$10,344,474,900	6.06%
Irvine	\$78,408,326,089	9.43%
Laguna Beach	\$15,288,293,004	5.85%
Laguna Hills	\$7,159,616,191	6.11%

In Fiscal Year 2018-19, Laguna Woods had the fifth lowest local assessment roll value in Orange County, ranking above the cities of (in order) Stanton, Los Alamitos, La Palma, and Villa Park.

In Fiscal Year 2018-19, Laguna Woods had the sixth largest percent change of local assessment roll value from Fiscal Year 2017-18, ranking below the cities of (in order) Irvine, Lake Forest, Costa Mesa, Buena Park, and Newport Beach.

[Property Tax Revenue – Fiscal Years 2011-12 through 2020-21]



Budget Estimate (Fiscal Year 2019-20)	Percent Change from Projected Year-End Receipts (Fiscal Year 2018-19)	Budget Estimate (Fiscal Year 2020-21)	Percent Change from Projected Year-End Receipts (Fiscal Year 2019-20)
\$2,718,400	3.1%	\$2,826,400	4.0%

Summary of Significant Trends and Observations

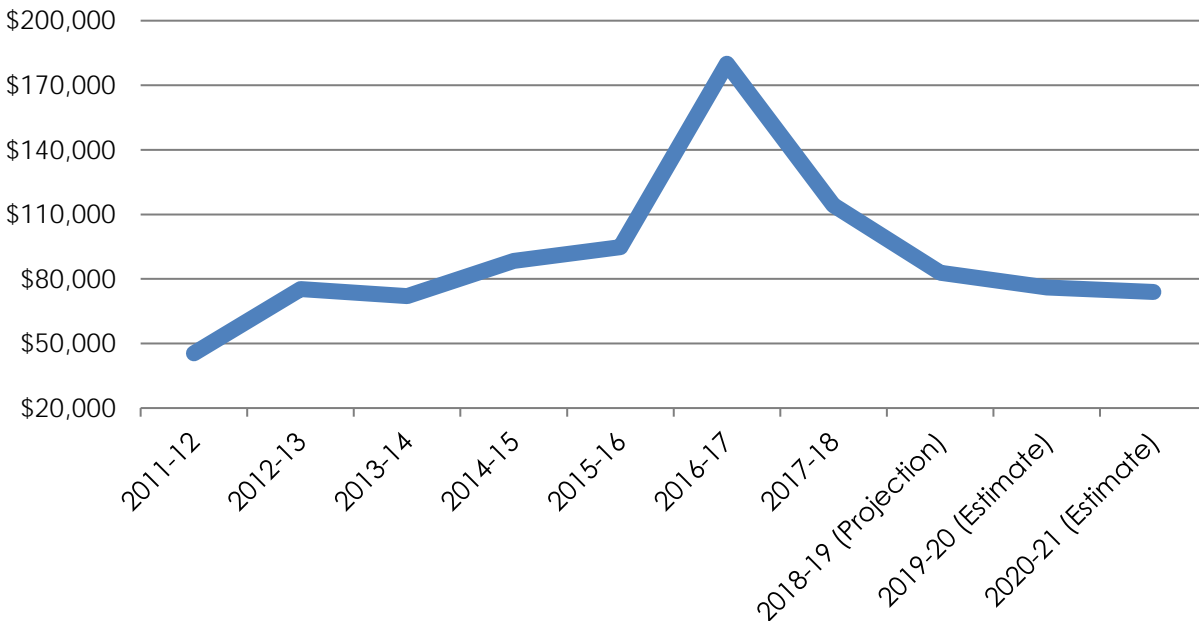
- Increases in estimated property tax revenue are due, in part, to growth in home sale prices, continued recapture of assessed property valuations that had been temporarily reduced pursuant to Proposition 8’s (1978) tax relief program, and anticipated increases in the Consumer Price Index used to calculate assessed property valuations.
- Property tax revenue has realized slow and steady growth since 2010. A “leveling off” or slowing of economic growth, could have a potentially significant impact on future revenue.

Property Transfer Tax Revenue

Property transfer tax is a tax on the recordation of documents transferring ownership of land or real property. Property transfer tax is established by cities and counties and is collected by the County of Orange at a rate of \$1.10 per

\$1,000 of the assessed value of the real estate being transferred. The City and the County each receive 50% of the property transfer taxes collected.

[Property Transfer Tax Revenue – Fiscal Years 2011-12 through 2020-21]



Budget Estimate (Fiscal Year 2019-20)	Percent Change from Projected Year-End Receipts (Fiscal Year 2018-19)	Budget Estimate (Fiscal Year 2020-21)	Percent Change from Projected Year-End Receipts (Fiscal Year 2019-20)
\$76,000	-8.3%	\$74,000	-2.6%

Summary of Significant Trends and Observations

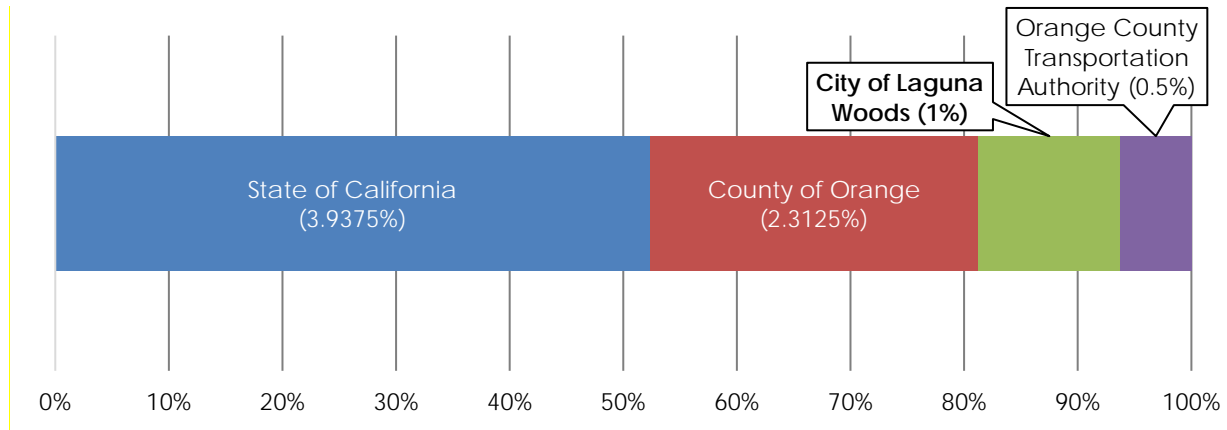
- Property transfer tax revenue is projected to remain relatively consistent with prior years. Revenue in Fiscal Year 2016-17 was higher than typical as a result of ownership transfers of two assisted living facilities. Staff does not believe that those transfers are indicative of future trends.

Sales Tax Revenue

Of the 7.75% local sales tax rate, the City receives only 1% of tax proceeds. The majority of sales tax revenue is paid to the State of California and the County of Orange. The City receives a portion of the half-cent sales tax collected by

the Orange County Transportation Authority pursuant to Measure M2, which is accounted for in the Special Revenue Funds section of this budget.

[Sales Tax Allocation]



[Surrounding Cities Per Capita Sales Tax Revenue – Calendar Year 2018¹]

City	Per Capita Sales Tax Revenue for Calendar 2018
Laguna Woods	\$56
Aliso Viejo	\$118
Irvine	\$236
Laguna Beach	\$240
Laguna Hills	\$185

On a per capita basis, sales tax revenue for Laguna Woods was the second lowest in Orange County in 2018, ranking above only the City of Villa Park.

[Top 25 Sales Tax Producers – 2018 Calendar Year²]

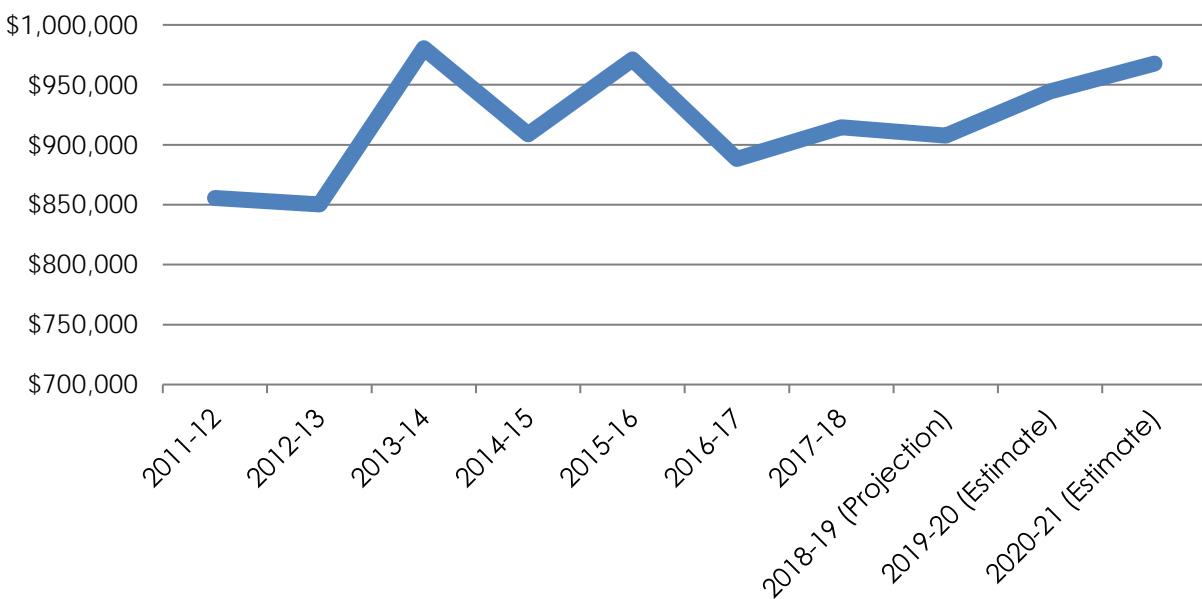
19 Restaurant & Lounge	Okon Dental Lab
Adapt 2 It	Olive Garden
ALDI	Papa John's Pizza
CVS Pharmacy	PrestineHydro
Dollar Tree	Rite Aid

¹ Sales Tax Per Capita, Calendar Year 2018, Hinderliter, de Llamas & Associates. Based on information from the California Department of Tax and Fee Administration.

² Sales Tax Allocations Adjusted for Economic Data, January 2018 through December 2018, Hinderliter, de Llamas & Associates. Based on information from the California Department of Tax and Fee Administration. Sales tax producers are presented alphabetically in accordance with state law.

Firehouse Subs	Sabrosada
Fortune Cookies since closed	Saddleback Golf Cars
Golden Rain Foundation	Stage 21 Bikes
Home Depot	Starbucks (three locations)
Jack in the Box	Stater Bros.
Mobil Station	Thaitanium since closed
Mother's Market	Tomo Sushi
Moulton Arco AM/PM	

[Sales Tax Revenue – Fiscal Years 2011-12 through 2020-21]



Budget Estimate (Fiscal Year 2019-20)	Percent Change from Projected Year-End Receipts (Fiscal Year 2018-19)	Budget Estimate (Fiscal Year 2020-21)	Percent Change from Projected Year-End Receipts (Fiscal Year 2019-20)
\$944,400	4.0%	\$967,800	2.5%

Summary of Significant Trends and Observations

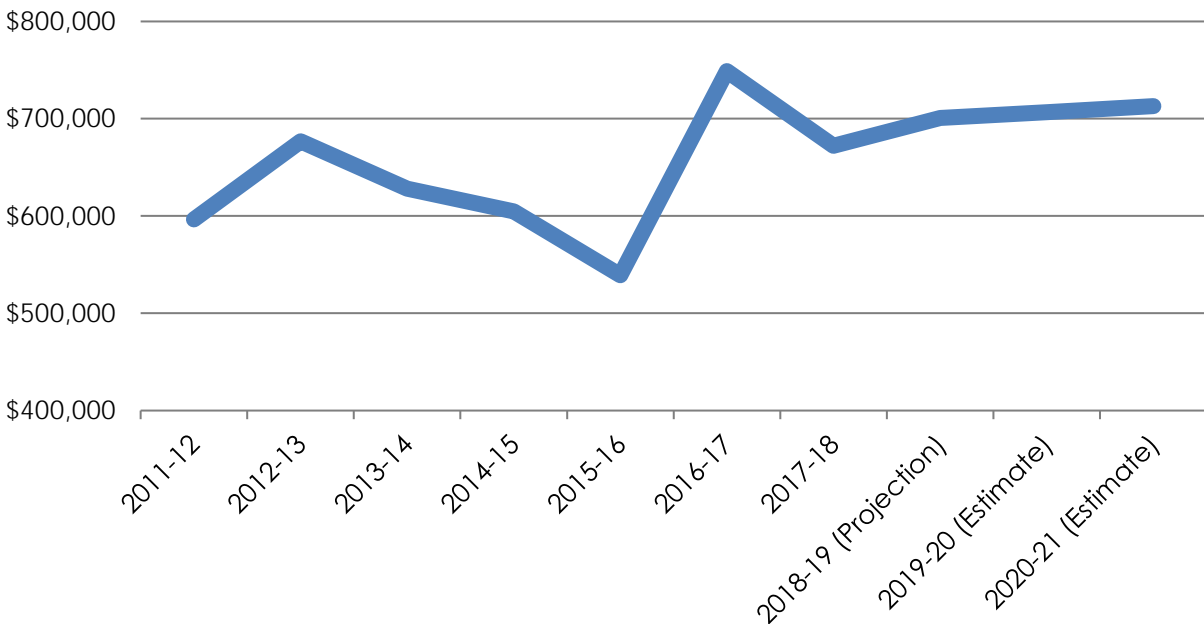
- The City’s sales tax base continues to be limited in size and lacking in diversity with the top 25 sales tax producing businesses accounting for approximately 96% of total sales tax revenue in the 2018 calendar year. This over-reliance on a narrow subset of sales tax producers means that the City is particularly vulnerable to significant revenue fluctuations.

- Increases in estimated sales tax revenue are due, in part, to consumer confidence, as well as anticipated growth in consumer spending, aided by the opening of new businesses (e.g., ALDI Food Market, Dollar Tree, Sabrosada, the City’s third Starbucks, and Trident Society).
- The City’s sales tax base has been physically and monetarily reduced by the replacement of previously sales tax-generating uses with lesser or non-sales tax-generating uses (“goods-to-service conversion”) (e.g., the replacement of a portion of the former Vons site with Anytime Fitness and the replacement of the former Hometown Buffet site with Goldfish Swim School). Continued “erosion” of revenue generating potential may result in significant revenue loss over both the near- and long-term.
- Sales tax fluctuates with changes in the economy, as well as consumer confidence. A “leveling off” or slowing of economic growth, could have a potentially significant, negative impact on future revenue.

Franchise Fees Revenue

Franchise fees are collected by the City in accordance with agreements with various advertising, cable television, solid waste, and utility providers.

[Franchise Fees Revenue – Fiscal Years 2011-12 through 2020-21]



Budget Estimate (Fiscal Year 2019-20)	Percent Change from Projected Year-End Receipts (Fiscal Year 2018-19)	Budget Estimate (Fiscal Year 2020-21)	Percent Change from Projected Year-End Receipts (Fiscal Year 2019-20)
\$706,800	0.8%	\$712,900	0.9%

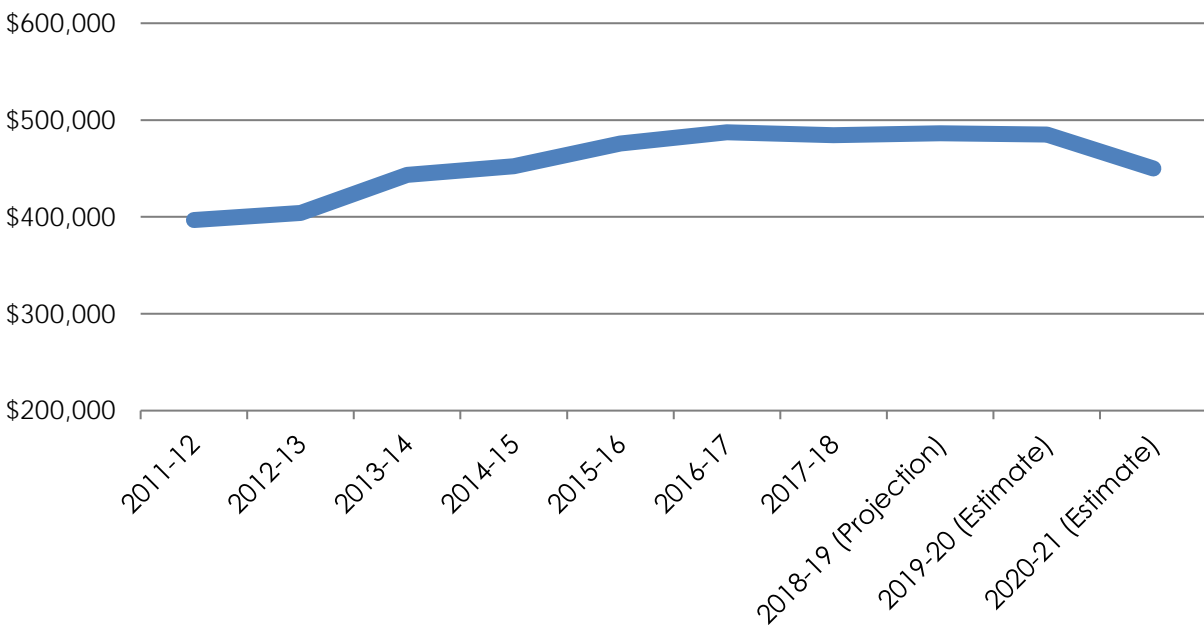
Summary of Significant Trends and Observations

- Franchise fees revenue is projected to remain relatively consistent with Fiscal Year 2018-19. No new franchise agreements or material changes to existing franchise agreements are anticipated.

Transient Occupancy Tax Revenue

Transient occupancy tax is levied at a rate of 10% of the rent charged for most hotel stays and short-term rentals. Transient occupancy tax is collected by the operators of hotels and short-term rentals, and then paid to the City.

[Transient Occupancy Tax Revenue – Fiscal Years 2011-12 through 2020-21]



Budget Estimate (Fiscal Year 2019-20)	Percent Change from Projected Year-End Receipts (Fiscal Year 2018-19)	Budget Estimate (Fiscal Year 2020-21)	Percent Change from Projected Year-End Receipts (Fiscal Year 2019-20)
\$485,000	-0.3%	\$450,000	-7.2%

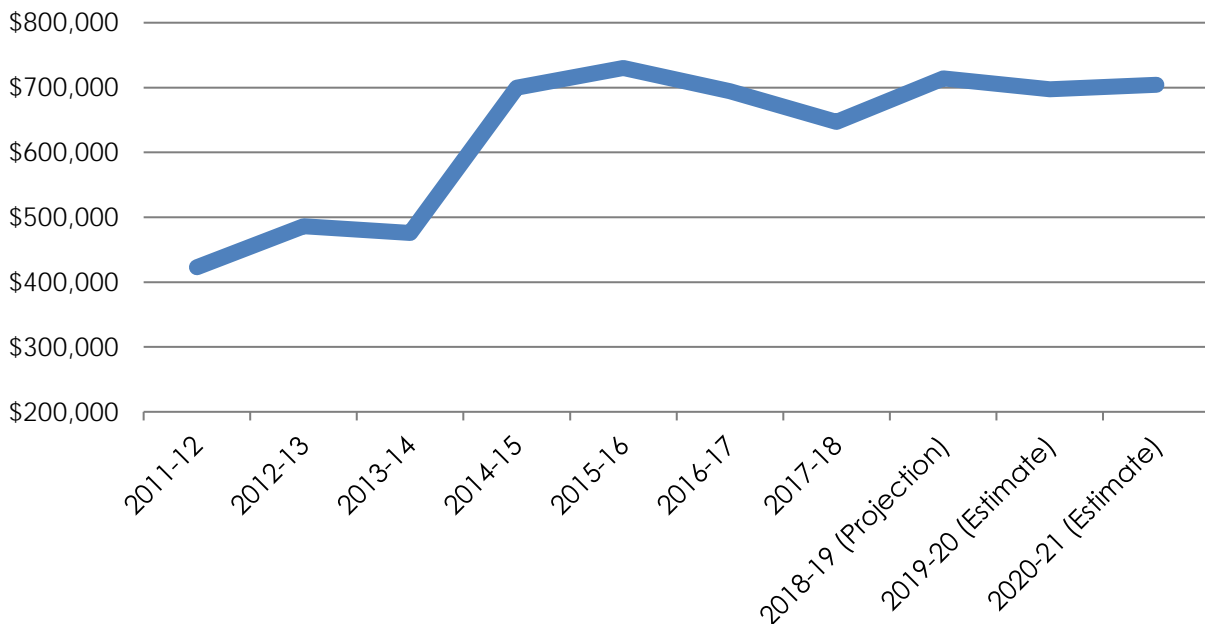
Summary of Significant Trends and Observations

- Transient occupancy tax revenue has realized slow and steady growth since 2011. Fiscal Year 2020-21 receipts are estimated to decrease due to anticipated additional competition from new hotels that are currently planned or under construction in surrounding cities.
- The City’s transient occupancy tax base continues to be limited in size. This over-reliance on a single transient occupancy tax producer means that the City is particularly vulnerable to significant revenue fluctuations.

Development Processing Fees Revenue

Development processing fees are collected by the City in order to recover the City’s reasonable costs of providing building, planning, and related services.

*[Development Processing Fees Revenue
– Fiscal Years 2011-12 through 2020-21]*



Budget Estimate (Fiscal Year 2019-20)	Percent Change from Projected Year-End Receipts (Fiscal Year 2018-19)	Budget Estimate (Fiscal Year 2020-21)	Percent Change from Projected Year-End Receipts (Fiscal Year 2019-20)
\$697,200	-2.4%	\$704,200	1.0%

Summary of Significant Trends and Observations

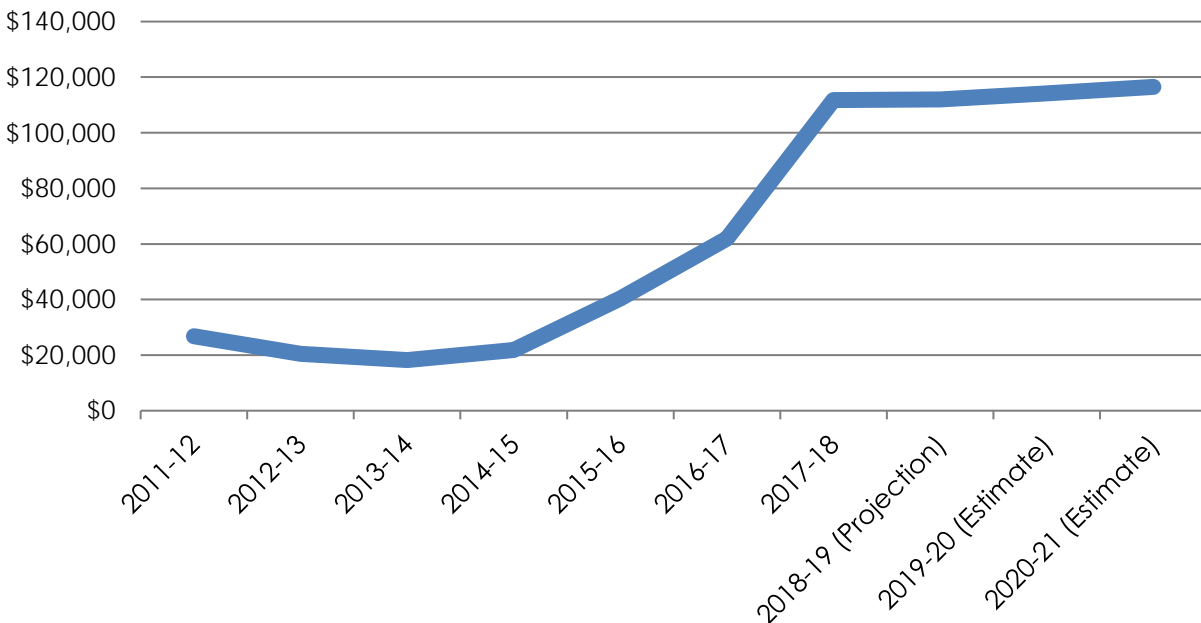
- Development processing fees revenue will continue to cover the City’s reasonable costs of providing services. Since Fiscal Year 2014-15, the City has conducted an annual evaluation of the adequacy and rationality of its fees, including its reasonable costs of providing services.

Interest Revenue

Interest revenue is comprised of earnings from financial investments made in accordance with the City’s Investment of Financial Assets Policy.

The Investment of Financial Assets Policy is intended to assist the City with the investment of financial assets in a manner that ensures adequate safety and liquidity, while maximizing yield (return) and complying with the requirements of California Government Code sections 5921 and 53600 et seq.

[Interest Revenue – Fiscal Years 2011-12 through 2020-21]



Budget Estimate (Fiscal Year 2019-20)	Percent Change from Projected Year-End Receipts (Fiscal Year 2018-19)	Budget Estimate (Fiscal Year 2020-21)	Percent Change from Projected Year-End Receipts (Fiscal Year 2019-20)
\$114,200	2.0%	\$116,500	2.0%

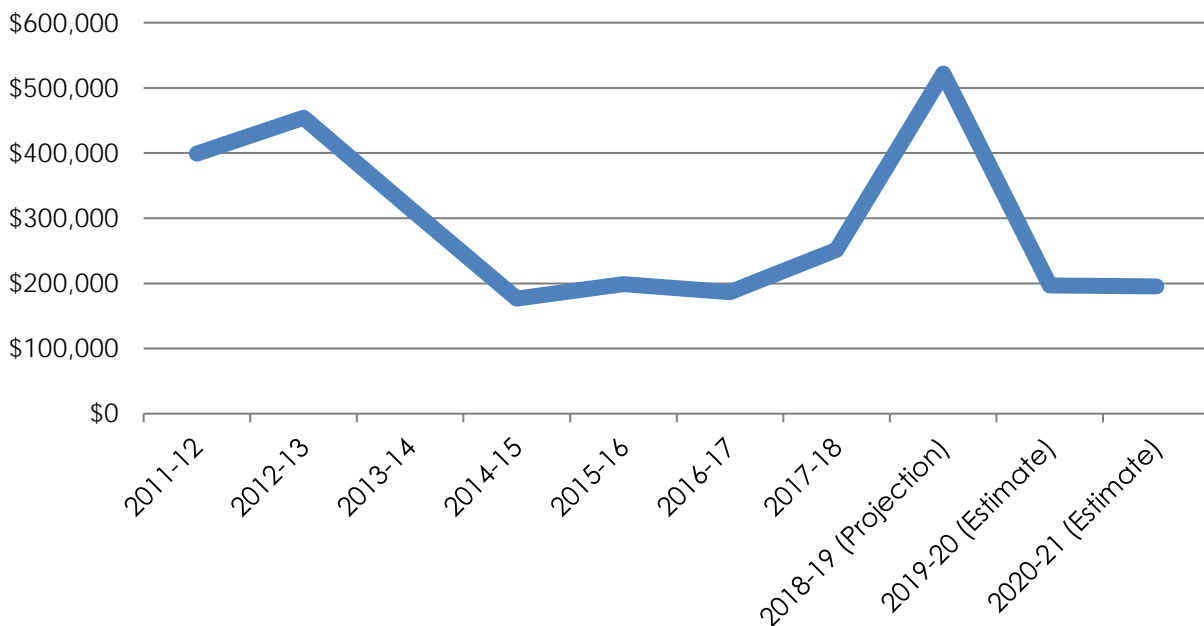
Summary of Significant Trends and Observations

- The City adopted significant modifications to its Investment of Financial Assets Policy in Fiscal Year 2015-16. As the City continues to implement the policy, it is anticipated that interest revenue will continue to increase; however, growth will be moderated by capital and other non-operating expenditures that reduce the total funds available for investment.
- Increases in interest revenue since Fiscal Year 2014-15 are attributable to regular investments in certificates of deposit and growth in interest rates. Interest rates are expected to gradually level off over time.

Miscellaneous Revenue

Miscellaneous revenue is collected by the City as a result of agreements not accounted for in other revenue categories, reimbursements, and fines.

[Miscellaneous Revenue – Fiscal Years 2011-12 through 2020-21]



Budget Estimate (Fiscal Year 2019-20)	Percent Change from Projected Year-End Receipts (Fiscal Year 2018-19)	Budget Estimate (Fiscal Year 2020-21)	Percent Change from Projected Year-End Receipts (Fiscal Year 2019-20)
\$196,600	-62.3%	\$195,300	-0.7%

Summary of Significant Trends and Observations

- In Fiscal Year 2018-19, the City received a payment of \$326,470.65 from the City of Laguna Beach as part of a transfer of the City’s California Public Utilities Commission Tariff Rule 20A allocation balance as of April 5, 2018. That one-time revenue accounts for the significant increase in miscellaneous revenue in Fiscal Year 2018-19, as well as the projected reduction in miscellaneous revenue in Fiscal Year 2019-20. Miscellaneous revenue is otherwise expected to remain consistent with prior years.

GENERAL FUND SUMMARY – EXPENDITURES

General Fund operating expenditures for Fiscal Year 2019-20 are projected to be \$5,698,524, or 4.5% more than the amended budget/projection for Fiscal Year 2018-19. In Fiscal Year 2020-21, General Fund operating expenditures are projected to be \$5,865,157, which reflects growth of \$166,633, or 2.9%, over the Fiscal Year 2019-20 estimate.

An additional \$669,881 for Fiscal Year 2019-20 and \$230,280 for Fiscal Year 2020-21 is budgeted to support the following non-operating expenditures and transfers to the Capital Projects Fund:

Fiscal Year 2019-20

- Building Permitting Records Digitization
- El Toro Road Drainage/Localized Flooding Analysis
- Golf Cart Path/Low-Speed Vehicle Crossing Zone Signage
- General Plan Comprehensive Update
- “A Place for Paws” Dog Park Relocation Project
- City Hall Refurbishment and Safety Project: Phase 2 (Design and Construction)
- City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Design)
- City-maintained Catch Basins Full Capture Systems Retrofit Project

- El Toro Road Traffic Signal Synchronization Project
- Moulton Parkway Traffic Signal Synchronization Project

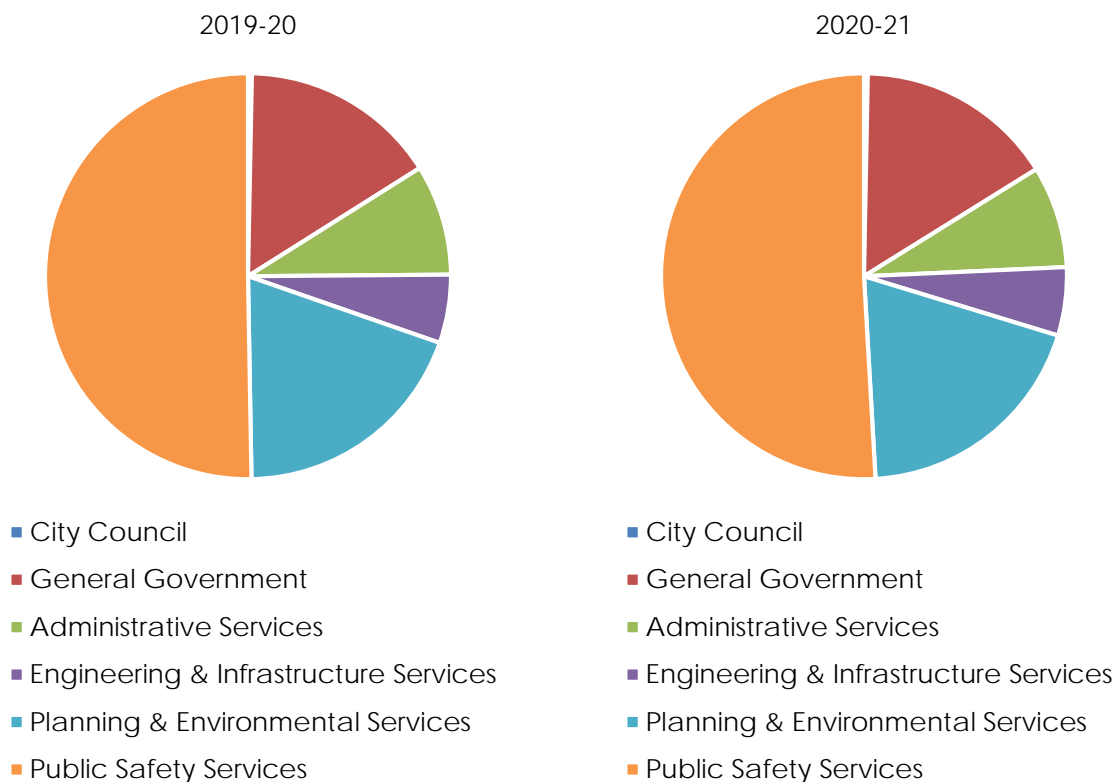
Fiscal Year 2020-21

- Right-of-Way Accessibility Survey
- City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Construction)
- Water Efficient Median Improvement Project (Santa Maria Avenue between Via Vista and Moulton Parkway) (Design and Construction)
- Woods End Wilderness Preserve Trail Drainage and Improvement Project

The primary causes of General Fund operating expenditure increases for both fiscal years are modest, inflationary-type increases for most line items and more significant increases for law enforcement services.

Note: Non-operating expenditures and transfers to the Capital Projects Fund are excluded from the “operating expenditures” calculations in this budget.

[General Fund Operating Expenditure Projections by Department – Fiscal Years 2019-21]



General Fund Department	Percent of Adopted Budget Estimate (Fiscal Year 2019-20)	Percent of Adopted Budget Estimate (Fiscal Year 2020-21)
City Council	0.3%	0.3%
General Government	15.7%	15.9%
Administrative Services	8.8%	8.1%
Engineering & Infrastructure Services	5.5%	5.4%
Planning & Environmental Services	19.4%	19.4%
Public Safety Services	50.3%	50.9%

Employee Salaries, Benefits, and Taxes

While employee salaries, benefits, and taxes relate to multiple departments within the General Fund, discussion is consolidated in this section for ease of reference. Additional organizational information is included in Chapter 2.0.

Salaries and Benefits

Compensation schedules and benefits are approved by the City Council at duly noticed public meetings. In addition to base salaries, full-time employees generally receive a monthly benefit allowance (which, irrespective of the cost to employees, limits the City's contributions toward medical, dental, and vision coverage), paid time off, paid holidays, and retirement benefits.

During Fiscal Years 2017-19, employee benefits were modified as follows:

- Discontinued the ability for full-time employees to accrue additional paid time off when they reach the accrual limit of 480 hours, thereby ending the practice of providing compensation for excess paid time off accrued at calendar year-end. Accrual of paid time off now resumes in the first pay period following the pay period in which an employee's balance of paid time off falls below 480 hours.
- Discontinued the ability for full-time employees to contribute a portion of their monthly benefit allowances to deferred compensation plans. Employees continue to be able to contribute to deferred compensation plans through salary reductions at their sole expense.
- Allowing full-time employees hired before January 1, 2019 to choose to receive a taxable benefit option (up to \$500 in cash per month) from their flexible benefit plans. The maximum amount that is available for full-

time employees to allocate to their flexible benefits plans (\$1,000 per month, less a mandatory employee assistance program contribution) did not change, only the manner in which allocations can be used.

- Discontinued the ability for full-time employees to purchase up to 40 hours of additional paid time off per calendar year, with the addition of two floating holidays (16 hours) per calendar year.
- Specified that when January 1 falls on a Thursday, the December Holiday will be observed through that Friday, January 2.

The City's annual base salary ranges, most recent employee compensation and benefits resolutions, and the City Manager's employment agreement are available at City Hall and on the City's website (www.cityoflagunawoods.org > click on "Transparency & Public Records").

This budget does not envision any changes to the compensation schedule or benefits for non-contract employees, nor to the terms of the City Manager's employment agreement. It does not include any new positions and allows for only minimal ability for movement by employees within salary ranges.

California Public Employees' Retirement System

The City maintains defined benefit pension plans that are administered by the California Public Employees' Retirement System ("CalPERS"). The plans provide benefits to qualified employees based on their number of years of service, age at retirement, and final compensation (average salary for a defined period of employment). Qualified employees hired prior to January 1, 2013, or otherwise eligible in accordance with the Public Employees' Pension Reform Act of 2013 ("PEPRA"), are considered "classic" members and are enrolled in a "2% at age 55" plan. Classic members contribute 7% of their annual covered salary. Qualified employees hired on or after January 1, 2013, and not considered "classic" members ("new/PEPRA members"), are enrolled in a "2% at age 62" plan and contribute a variable percentage of their annual covered salary, in accordance with PEPRA. The new/PEPRA employee contribution rate is 6.75% for Fiscal Year 2019-20 and may increase for Fiscal Year 2020-21.

CalPERS produces an annual valuation report for each city's pension plans based on information available as of June 30 of the preceding year. The City's expenditure appropriations for employer contributions to CalPERS are based on the information contained in the most current valuation reports. Current and prior valuation reports are available at City Hall and on CalPERS' website (www.calpers.ca.gov > search "Public Agency Actuarial Valuation Reports" > search "Laguna Woods City" in the "Name" field). A link to CalPERS's website

is also provided on the City's website (www.cityoflagunawoods.org > click on "Transparency & Public Records" > click on "CalPERS Pension Plans Actuarial Valuation Reports").

The City makes annual required contributions to CalPERS that are based on a variety of assumptions including, but not limited to, rates of return on pooled investments managed by CalPERS. The difference between the sum of the City's accumulated plan assets and the total projected cost of earned pension benefits is referred to as "unfunded accrued liability" ("UAL").

The City's most current valuation reports are based on information as of June 30, 2017. The City's total UAL was calculated at \$144,692. In September 2018, the City made lump sum payments to pay off the entirety of its then-calculated UAL, less the annual required contributions for Fiscal Year 2018-19 (\$137,455). Those lump sum payments followed earlier lump sum payments in May 2017 to pay off the entirety of the City's then-calculated UAL, less the annual required contributions for Fiscal Year 2016-17 (\$483,069).

On December 21, 2016, the CalPERS Board of Administration voted to lower CalPERS' assumed rate of return on pooled investments from 7.5 to 7%, over a three-year period, beginning in Fiscal Year 2017-18. CalPERS advised that cities should anticipate increases of up to 3% in annual required contributions over that three-year period, as well as increases of up to 40% in unfunded accrued liability. It has also been suggested that the assumed rate of return may be further reduced, resulting in even greater increases. The City's lump sum UAL payments will significantly mitigate the associated fiscal impacts. The City's budget policies call for consideration of additional UAL payments at least as often as each two-year budget development process.

This budget and work plan does not include any new UAL payments. CalPERS' next valuation reports will be released in August 2019, after which the City Council may consider making additional UAL payments.

Payroll Taxes – Employment Training Tax

The City is required to pay the State of California's Employment Training Tax, which provides funds to train employees in targeted industries to improve the competitiveness of California businesses. The City pays a rate established by the State, which for calendar year 2019 is 0.1% on the first \$7,000 of earnings.

Payroll Taxes – Social Security and Medicare

The City participates in Social Security and Medicare programs, which provide retirement and health benefits to qualified employees beginning as early as

age 62. All employees (full-time, part-time, and limited part-time) pay the full employee contribution and the City pays an equivalent employer contribution, which for calendar year 2019 is 6.2% on the first \$132,900 of earnings for Social Security and 1.45% on all earnings for Medicare. Social Security and Medicare contributions account for approximately 86% of total payroll taxes paid by the City. Total costs for Social Security and Medicare are projected to be \$55,089 for Fiscal Year 2019-20 and \$55,755 for Fiscal Year 2020-21.

Payroll Taxes – State Unemployment Insurance

The City participates in the State of California’s Unemployment Insurance program, which provides temporary financial assistance to qualified persons who have separated from employment. The City pays a rate established by the State, which for calendar year 2019 is 1.5% on the first \$7,000 of earnings.

Other-Post Employment Benefits (Retiree Medical)

As a member of the CalPERS health insurance program, the City is statutorily required to offset a portion of the cost of CalPERS health insurance premiums for qualified, retired employees (“other post-employment benefits” or “OPEB”) at a minimum rate, adjusted annually. Rates are established by state law with the monthly cost for the 2019 calendar year set at \$129.20 per qualified, retired employee. Retired employees pay the remainder of their premium costs.

In Fiscal Year 2015-16, the City established an irrevocable OPEB Trust Fund to prefund OPEB liabilities. The OPEB Trust Fund was established with an initial prefunding level equal to 80% of the then-current unfunded liability (\$60,511). While many employers use a “pay-as-you-go” formula to minimally fund OPEB liabilities, the establishment of an interest-bearing OPEB trust fund allows the City to proactively manage future costs and reduce unfunded liabilities.

An actuarial valuation completed in May 2018 calculated the City’s unfunded OPEB liability at \$75,638 as of July 1, 2017. In June 2018, the City made a supplemental contribution to the OPEB Trust Fund in the amount of \$23,812 in order to maintain a prefunding level equal to 80% of the projected benefits.

This budget and work plan does not include any new contributions to the OPEB Trust Fund. The next actuarial study will be completed in Fiscal Year 2019-20, after which additional contributions may be necessary to maintain a funding level equal to at least 80% of the recalculated projected benefits.

Law Enforcement Retirement and Post-Employment Benefits

Agreements for law enforcement services with the County of Orange include certain employee retirement and OPEB-related expenses. While the City is not

responsible for the County of Orange's long-term retirement or OPEB liabilities, changes in the County of Orange's contribution rates and actuarial valuations for the Orange County Employees Retirement System ("OCERS") create a year-to-year budgetary risk exposure for the City. While retirement and OPEB-related expenses have a material and generally upward impact on the City's costs, the City does not have a vote in either the County of Orange's or OCERS' decision-making. The City's ability to project future law enforcement costs is further limited as the County of Orange does not provide long-term projections that separately identify pension costs with amortized unfunded liabilities.

GENERAL FUND EXPENDITURES BY DEPARTMENT

For additional information on the role, responsibilities, and staffing for each City department, please refer to Chapter 2.0.

City Council Department

Notes and Notable Changes from Prior Years

- Monthly compensation has been reduced to reflect current elections by City Councilmembers. Compensation is fixed at \$300 per month, but may be waived at the discretion of each City Councilmember.
- No budget is provided for City Council air travel.
- As cost control measures:
 - All City-paid lodging costs for the California Joint Powers Insurance Authority's ("CJPIA") Annual Risk Management Educational Forum have been eliminated, with the exception of City-paid lodging for either the City's CJPIA director or alternate;
 - All City-paid registration/lodging costs for the League of California Cities' Annual Conference have been eliminated; and
 - The City Council Contingency line item has been eliminated. The City Council Contingency line item was most recently budgeted in the amount of \$50,000 in non-City Council election years and \$25,000 in City Council election years (with the balance used to offset expenses related to the City Council election).

General Government Department

Notes and Notable Changes from Prior Years

- In addition to routine community outreach activities, funds are included to provide for enhanced electronic mailing list management, as well as

activities related to promoting awareness and understanding of the 2020 Census. For additional information, please refer to Chapter 5.0.

- Prior to Fiscal Year 2019-20, expenses related to the City Clerk's Office were allocated to the Administrative Services Department. Beginning with Fiscal Year 2019-20, expenses related to the City Clerk's Office were reallocated to the newly separated City Clerk's Office, which is included in the General Government expenditures section of this budget.
- Insurance costs vary from year-to-year based on actuarial studies of the California Joint Powers Insurance Authority's claims experience. Total funding requirements are allocated to each member of the insurance pool using loss experience and payroll, relative to other members.
- Funds are included for the City's annual dues for the Southern California Association of Governments, Orange County Council of Governments, and Orange County Local Agency Formation Commission.
- Funds are included for various City staff memberships in professional organizations, including the Government Finance Officers Association, California Municipal Treasurers Association, International Institute of Municipal Clerks, City Clerks Association of California, National Notary Association, Orange County City Managers' Association, and American Planning Association.
- No budget is provided for City staff air travel.
- As cost control measures:
 - Funds for the City's annual dues for the League of California Cities have been eliminated; and
 - The City Manager has waived his membership in the International City/County Management Association.
- No budget is provided for City staff air travel, lodging costs for the California Joint Powers Insurance Authority's Annual Risk Management Educational Forum, or registration/lodging costs for the League of California Cities' Annual Conference.
- Maintenance costs for City Hall continue to increase, with most of the increase attributable to deterioration of the facility over time. Several capital improvement projects are included in the capital improvement program with the intention of making necessary repairs and ensuring that City Hall remains accessible, functional, safe, and secure. For additional information, please refer to Chapter 8.0.

- Prior to Fiscal Year 2019-20, expenses related to the maintenance of City Hall's catch basins were allocated to the Engineering & Infrastructure Services Department. Beginning with Fiscal Year 2019-20, expenses related to the maintenance of City Hall's catch basins were reallocated to the General Government expenditures section of this budget.

Administrative Services Department

Notes and Notable Changes from Prior Years

- Prior to Fiscal Year 2019-20, expenses related to the City Clerk's Office were allocated to the Administrative Services Department. Beginning with Fiscal Year 2019-20, expenses related to the City Clerk's Office were reallocated to the newly separated City Clerk's Office, which is included in the General Government expenditures section of this budget
- The Fiscal Years 2019-21 Budget and Work Plan includes significant new investments in information technology, particularly related to the City's ongoing implementation of electronic permitting software and actions to enhance cyber security. Expenses related to routine ("day-to-day") information technology consulting services and general software license agreement and maintenance contract renewals beyond initial terms are budgeted in the Administrative Services Department.
- Increased funds are included to support continued improvement of the City's website with a focus on tools and resources to complement future electronic permitting capabilities.

Community Services Department

Notes and Notable Changes from Prior Years

- Prior to Fiscal Year 2019-20, the Community Services Department was used to budget for expenses related to the City's cable television channel, community recreation events, and related programs and services. Due to the negligible amount of expenditures budgeted in recent years (less than \$1,000 in each of the preceding fiscal years), the Community Services Department budget is no longer used; expenses have been included elsewhere in the General Fund budget.

Engineering & Infrastructure Services Department

Notes and Notable Changes from Prior Years

- Funds are included to provide for as-needed engineering services that are not related to transportation infrastructure.

- Non-Operating Expenditures: The Fiscal Year 2019-20 Budget and Work Plan includes \$28,720 for an El Toro Road Drainage/Localized Flooding Analysis and \$30,000 for Golf Cart Path/Low-Speed Vehicle Crossing Zone Signage. For additional information, please refer to Chapter 7.0.
- Non-Operating Expenditures: The Fiscal Year 2020-21 Budget and Work Plan includes \$20,000 for a Right-of-Way Accessibility Survey. For additional information, please refer to Chapter 7.0.
- Landscaping costs for the City's parks continue to increase, with most of the increase attributable to the newly relocated "A Place for Paws" Dog Park, implementation of the City's revised Weed Control and Integrated Pest Management Policy, and the prevailing cost of routine ("day-to-day") landscape maintenance services.
- The City's required Maintenance of Effort expenditures to remain eligible to receive Measure M2 funds will increase from \$89,705 in Fiscal Year 2019-20 to an unknown amount in Fiscal Year 2020-21. Staff has assumed an increase of five percent for budget purposes. It is anticipated that Maintenance of Effort requirements will be satisfied with expenditures including direct administration, public street sweeping services, right-of-way tree pruning services, right-of-way irrigation electricity, and right-of-way catch basin maintenance services.
- Prior to Fiscal Year 2019-20, expenses related to the maintenance of City Hall's catch basins were allocated to the Engineering & Infrastructure Services Department. Beginning with Fiscal Year 2019-20, expenses related to the maintenance of City Hall's catch basins were reallocated to the General Government expenditures section of this budget

Planning & Environmental Services Department

Notes and Notable Changes from Prior Years

- Contract staffing for building permitting and inspection continues to be enhanced to meet demand. Information on contract staffing levels and costs is available in the *Building and Planning Services Fee Study*.
- Non-Operating Expenditures: The Fiscal Year 2019-20 Budget and Work Plan includes \$20,000 for Building Permitting Records Digitization. For additional information, please refer to Chapter 7.0.
- Additional funds are included to provide for as-needed planning services that are not related to reimbursable planning projects.

- Non-Operating Expenditures: The Fiscal Year 2019-20 Budget and Work Plan includes \$50,000 to complete the General Plan Comprehensive Update Project. For additional information, please refer to Chapter 7.0.
- Community waste events and collection costs have increased, with most of the increase attributable to increased costs for the household hazardous waste door-to-door collection program, anticipated increased use of the waste drop-off programs offered at City Hall, and increased costs for document shredding events (offset by the reduction of two document shredding events per year).
- Additional funds are included to provide for technical assistance related to the Solid Waste Handling Services Performance Evaluation in Fiscal Year 2020-21. For additional information, please refer to Chapter 7.0.
- Water quality (stormwater) costs continue to increase, with most of the increase attributable to activities required in order to comply with orders related to the State Water Resources Control Board's Statewide Water Quality Control Plans for Trash. A related capital improvement project is included in the capital improvement program. For additional information, please refer to Chapter 8.0.

Public Safety Services Department

Notes and Notable Changes from Prior Years

- Fiscal Year 2019-20 is the final year of the City's current agreement with the City of Laguna Beach for animal control and shelter services. Staff will work with the City of Laguna Beach to develop a new agreement for the City Council's consideration prior to Fiscal Year 2020-21.
- Projections continue to show that law enforcement services costs are increasing at an unsustainable rate in excess of the City's General Fund operating revenue primarily due to labor agreements approved by the Orange County Board of Supervisors, operational decisions made by the Orange County Sheriff's Department, and unfunded pension liabilities associated with the Orange County Employees Retirement System.
- The City's agreement with the County of Orange for law enforcement services in Fiscal Year 2019-20 includes an annual cost of \$2,765,274 (an increase of approximately 0.32% from Fiscal Year 2018-19). Notably absent from the Fiscal Year 2019-20 cost are salary and wage increases; the County of Orange has not provided projections for either due to the expiration of all bargaining unit memorandums of understanding by June 30, 2019. After the Orange County Board of Supervisors approves new bargaining unit memorandums of understanding (likely during

Fiscal Year 2019-20), increased costs will be charged to the City. As a result, funds are included to anticipate increased costs of approximately four percent for both fiscal years 2019-20 and 2020-21.

- The budget assumes a funding offset from the State of California's Supplemental Law Enforcement Services Account ("SLESA") of \$154,100 in Fiscal Year 2019-20 and \$158,100 in Fiscal Year 2020-21. SLESA funds are accounted for in the Special Revenue Funds section of the budget (see Chapter 6.0).
- The budget assumes a cost savings of one-half of one percent of each fiscal year's base law enforcement services agreement cost, due to early payment discounts offered by the County of Orange.
- Funds continue to be included for the emotional and practical support services provided by Trauma Intervention Programs, Inc.

Information Technology & Cyber Security Account

Notes and Notable Changes from Prior Years

- The Information Technology & Cyber Security Account is a new addition to the budget beginning in Fiscal Year 2019-20 with an initial budget of \$130,000. Funds that are unspent at the close of a fiscal year will be automatically carried over to the following fiscal year. Expenditures from the Information Technology & Cyber Security Account are intended to address limited-term and extraordinary information technology and cyber security needs. For additional information, please refer to the description provided in this chapter on page 5.0-37.

CAPITAL PROJECTS FUND REVENUE

The Capital Projects Fund is used to account for resources that are reserved for either current- or future-year capital improvement purposes. All Capital Projects Fund resources come primarily from transfers from the unassigned General Fund balance.

Capital Projects Fund transfers in from the General Fund for Fiscal Year 2019-20 are estimated to be \$411,161, or 81.7% more than year-end projections for Fiscal Year 2018-19. In Fiscal Year 2020-21, Capital Projects Fund transfers in from the General Fund are estimated to be \$210,280, which reflects a reduction of \$200,881, or 48.9%, over the Fiscal Year 2019-20 estimate.

Additional funding for capital improvement purposes is budgeted in Special Revenue Funds and discussed separately in Chapter 6.0.

CAPITAL PROJECTS FUND EXPENDITURES

Capital Projects Fund expenditures are considered to be non-operating and projected to be \$411,161 for Fiscal Year 2019-20 and \$210,280 for Fiscal Year 2020-21. All expenditures relate to the implementation of the City's Capital Improvement Program, specifically, the capital improvement projects listed below. For additional information, please refer to Chapter 8.0.

Fiscal Year 2019-20

- "A Place for Paws" Dog Park Relocation Project
- City Hall Refurbishment and Safety Project: Phase 2 (Design and Construction)
- City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Design)
- City-maintained Catch Basins Full Capture Systems Retrofit Project
- El Toro Road Traffic Signal Synchronization Project
- Moulton Parkway Traffic Signal Synchronization Project

Fiscal Year 2020-21

- City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Construction)
- Water Efficient Median Improvement Project (Santa Maria Avenue between Via Vista and Moulton Parkway) (Design and Construction)
- Woods End Wilderness Preserve Trail Drainage and Improvement Project

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Revenue Summary - General Fund

Line Item	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projection	Fiscal Year 2019-20 Budget	Percent Change from Prior Year	Fiscal Year 2020-21 Budget	Percent Change from Prior Year
<u>GENERAL FUND GROUP</u>						
<u>General Fund</u>						
Property Tax	2,543,000	2,637,854	2,718,400	3.1%	2,826,400	4.0%
Property Transfer Tax	99,600	82,883	76,000	-8.3%	74,000	-2.6%
Sales Tax	832,100	907,665	944,400	4.0%	967,800	2.5%
Franchise Fees	628,100	700,930	706,800	0.8%	712,900	0.9%
Transient Occupancy Tax	468,900	486,500	485,000	-0.3%	450,000	-7.2%
Development Processing Fees	723,900	714,275	697,200	-2.4%	704,200	1.0%
Interest	51,700	112,000	114,200	2.0%	116,500	2.0%
Miscellaneous:						
Regular	194,300	195,529	196,600	0.5%	195,300	-0.7%
One-Time Rule 20A Transfer	-	326,471	-	-100.0%	-	-
TOTAL GENERAL FUND (ALL REVENUE)	5,541,600	6,164,107	5,938,600	-3.7%	6,047,100	1.8%
Less: One-Time Rule 20A Transfer	-	(326,471)	-	-100%	-	-
TOTAL GENERAL FUND (ONGOING REVENUE)	5,541,600	5,837,636	5,938,600	1.7%	6,047,100	1.8%
<u>Capital Projects Fund</u>						
Intergovernmental	-	-	19,769	0.0%	-	0.0%
Interest	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Revenue Summary - General Fund

Line Item	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projection	Fiscal Year 2019-20 Budget	Percent Change from Prior Year	Fiscal Year 2020-21 Budget	Percent Change from Prior Year
TOTAL CAPITAL PROJECTS FUND	-	-	19,769	100%	-	-100%
TOTAL GENERAL FUND GROUP (ALL REVENUE)	5,541,600	6,164,107	5,958,369	-3.3%	6,047,100	1.5%

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Detail - General Fund

Line Item	Fiscal Year 2018-19 Amended Budget/ Projection	Fiscal Year 2019-20 Budget	Fiscal Year 2020-21 Budget
<u>GENERAL FUND</u>			
City Council			
<u>General Expenses</u>			
Mileage and Parking	500	500	500
Travel, Conferences, and Meetings	5,067	1,655	1,655
<u>City Council Contingency</u>			
City Council Contingency	25,000	-	-
<u>Compensation</u>			
Monthly Compensation	18,000	14,400	14,400
Payroll Taxes	1,552	1,102	1,102
Total City Council	50,119	17,657	17,657
General Government			
<u>General Expenses</u>			
Community Outreach	2,559	9,500	2,000
Insurance	91,951	66,476	72,526
Legal Services	153,900	151,800	151,800
Meeting Accessibility Services	5,508	5,650	5,650
Memberships and Dues	17,887	11,430	11,649
Mileage and Parking	1,000	1,000	1,000
Office Equipment & Maintenance	13,960	7,670	7,794
Non-Operating (see detail below)	-	-	-
Office Supplies & Activities	9,865	5,000	5,250
Postage	3,500	800	800
Printing	1,036	1,200	1,200
Public Notices	5,680	8,500	8,500
Records Management Services	-	12,810	12,810
Travel, Conferences, and Meetings	900	1,580	1,592
Other Projects and Services	2,500	44,120	44,120

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Detail - General Fund

Line Item	Fiscal Year 2018-19 Amended Budget/ Projection	Fiscal Year 2019-20 Budget	Fiscal Year 2020-21 Budget
Non-Operating (<i>see detail below</i>)	137,455	-	-
<u>Election Expenses</u>			
City Council Election	25,000	-	25,000
<u>City Hall Expenses</u>			
Janitorial Services, City Hall	11,464	12,077	12,318
Maintenance, City Hall	42,780	56,542	54,777
Non-Operating	-	-	-
Telephones, City Hall	18,009	21,193	21,617
Utilities, Electric, City Hall	17,714	20,383	20,791
Utilities, Gas, City Hall	801	775	798
Utilities, Water, City Hall	1,920	2,024	2,105
<u>Compensation & Benefits</u>			
Salaries, Full-time	176,821	310,872	317,089
Salaries, Part-time	39,886	39,886	39,886
Fringe Benefits	12,000	36,000	36,000
Supplemental Allowances	3,708	1,800	1,800
Payroll Taxes	13,839	27,673	27,941
Non-Operating (<i>see detail below</i>)	-	-	-
Retirement (Employer Contribution)	17,682	31,724	34,025
Benefit Administration	1,942	2,400	2,400
Long-term Disability	-	-	-
Retiree Medical (Employer Contribution)	4,536	6,202	6,202
Non-Operating - OPEB Trust Contribution	-	-	-
Total General Government	835,803	897,087	929,440
Administrative Services			
<u>General Expenses</u>			
Audit Services	21,960	23,000	25,000
Information Technology Services	24,927	37,464	37,980
Finance and Payroll Services	74,967	85,000	85,485

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Detail - General Fund

Line Item	Fiscal Year 2018-19 Amended Budget/ Projection	Fiscal Year 2019-20 Budget	Fiscal Year 2020-21 Budget
Non-Operating (see detail below)	-	-	-
Records Management Services	11,660	-	-
Website Services	3,600	8,058	8,058
Other Projects & Services	3,500	5,000	5,000
<u>Compensation & Benefits</u>			
Salaries, Full-time	403,714	262,366	264,506
Salaries, Part-time	-	-	-
Fringe Benefits	60,000	36,000	3,600
Payroll Taxes	31,451	21,267	21,452
Retirement (Employer Contribution)	37,435	24,696	25,679
Long-term Disability	-	-	-
Total Administrative Services	673,214	502,851	476,760
Community Services			
<u>General Expenses</u>			
Channel 31 Programming	-	-	-
Community Recreation Events	250	-	-
<u>Civic Support Fund</u>			
Civic Support Fund Establishment	-	-	-
<u>Compensation & Benefits</u>			
Salaries	500	-	-
Payroll Taxes	38	-	-
Retirement (Employer Contribution)	-	-	-
Total Community Services	788	-	-
Engineering & Infrastructure Services			
<u>General Expenses</u>			
Engineering Services	-	30,000	30,000
Non-Operating (see detail below)	-	58,720	20,000
Landscaping Services	40,656	74,130	75,883

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Detail - General Fund

Line Item	Fiscal Year 2018-19 Amended Budget/ Projection	Fiscal Year 2019-20 Budget	Fiscal Year 2020-21 Budget
Landscaping Services, M2 Maintenance of Effort	93,008	-	-
M2 Maintenance of Effort	-	89,705	94,190
Maintenance, Catch Basins	2,819	-	-
<u>Utilities</u>			
Utilities, Street Lights, Residential	34,304	35,000	35,700
<u>Compensation & Benefits</u>			
Salaries, Full-time	48,184	80,700	82,314
Less: M2 Maintenance of Effort	-	(18,891)	(18,965)
Fringe Benefits	12,000	12,000	12,000
Less: M2 Maintenance of Effort	-	(2,809)	(2,765)
Supplemental Allowances	-	954	954
Less: M2 Maintenance of Effort	-	(223)	(220)
Payroll Taxes	6,165	7,093	7,232
Less: M2 Maintenance of Effort	-	(1,660)	(1,666)
Retirement (Employer Contribution)	5,560	6,048	6,009
Less: M2 Maintenance of Effort	-	(1,416)	(1,384)
Long-term Disability	-	-	-
Total Engineering & Infrastructure Services	242,696	369,351	339,283
Planning & Environmental Services			
<u>General Expenses</u>			
Building Services	636,196	686,313	696,578
Non-Operating (see detail below)	-	20,000	-
Building Services, Printing	1,000	5,000	5,000
Building Services, Publications	1,800	1,800	1,800
Code Enforcement Services	36,428	38,700	39,474
Community Waste Events and Collections	38,174	54,060	54,060
Planning Services	15,000	35,000	35,000
Non-Operating (see detail below)	-	50,000	-
Waste Management Services	35,000	32,500	47,500

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Detail - General Fund

Line Item	Fiscal Year 2018-19 Amended Budget/ Projection	Fiscal Year 2019-20 Budget	Fiscal Year 2020-21 Budget
Water Quality Services	106,406	134,041	136,191
<u>Compensation & Benefits</u>			
Salaries, Full-time	86,213	88,716	90,490
Community Events	2,745	-	-
Fringe Benefits	12,000	12,000	12,000
Payroll Taxes	6,770	7,786	7,939
Community Events	210	-	-
Retirement (Employer Contribution)	8,621	9,523	10,316
Community Events	-	-	-
Long-term Disability	-	-	-
Total Planning & Environmental Services	986,563	1,175,439	1,136,348
Public Safety Services			
<u>General Expenses</u>			
Animal Services	113,909	116,100	121,755
Law Enforcement Services	2,683,444	2,745,908	2,861,064
Non-Operating (see detail below)	4,817	-	-
Other Public Safety Services	2,348	2,850	2,850
Total Public Safety Services	2,804,518	2,864,858	2,985,669
Information Technology & Cyber Security Account			
<u>General Expenses</u>			
Non-Operating (see detail below)	-	130,000	-
Total Information Technology & Cyber Security Account	-	130,000	-
Subtotal Operating Expenditures	5,451,429	5,698,524	5,865,157
Subtotal Non-Operating Expenditures	142,272	258,720	20,000
TOTAL GENERAL FUND (ALL EXPENDITURES)	5,593,701	5,957,243	5,885,157

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Detail - General Fund

Line Item	Fiscal Year 2018-19 Amended Budget/ Projection	Fiscal Year 2019-20 Budget	Fiscal Year 2020-21 Budget
<u>CAPITAL PROJECTS FUND</u>			
Capital Projects (see detail below)	226,304	411,161	210,280
TOTAL CAPITAL PROJECTS FUND	226,304	411,161	210,280
TOTAL ALL GENERAL FUND GROUP (ALL EXPENDITURES)	5,820,005	6,368,404	6,095,437

<u>Non-Operating Detail</u>	<u>Fiscal Year 2018-19</u>	<u>Fiscal Year 2019-20</u>	<u>Fiscal Year 2020-21</u>
GENERAL GOVERNMENT			
CalPERS Retirement Unfunded Accrued Liability Lump Sum Payments	137,455	-	-
ENGINEERING & INFRASTRUCTURE SERVICES			
El Toro Road Drainage/Localized Flooding Analysis	-	28,720	-
Golf Cart Path/Low-Speed Vehicle Crossing Zone Signage	-	30,000	-
Right-of-Way Accessibility Survey	-	-	20,000
PLANNING & ENVIRONMENTAL SERVICES			
Building Permitting Records Digitization	-	20,000	-
General Plan Comprehensive Update	-	50,000	-
PUBLIC SAFETY SERVICES			
800 MHz Countywide Coordinated Communications System Upgrades	2,907	-	-
Automated Fingerprint Identification System Reserve Contribution	1,910	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Detail - General Fund

Line Item	Fiscal Year 2018-19 Amended Budget/ Projection	Fiscal Year 2019-20 Budget	Fiscal Year 2020-21 Budget
<p>INFORMATION TECHNOLOGY & CYBER SECURITY ACCOUNT</p> <p>Expenditures are intended to address limited-term and extraordinary information technology and cyber security needs. Expenditures may include, but are not necessarily limited to, hardware, software, and equipment purchase and installation; network, data, and physical asset protection, redundancy, connectivity, and interoperability improvement; software optimization and workflow improvement; strategic planning; policy and procedure development; cyber security assessment; and, incident response and recovery. Expenditures for routine ("day-to-day") information technology consulting services, routine Internet and telecommunications services, and software license agreement and maintenance contract renewals beyond initial terms, are not permitted.</p>	-	130,000	-
TOTAL	142,272	258,720	20,000

<u>Transfer to Capital Projects Fund Detail for Capital Projects</u>	<u>Fiscal Year 2018-19</u>	<u>Fiscal Year 2019-20</u>	<u>Fiscal Year 2020-21</u>
"A Place for Paws" Dog Park Relocation Project	61,304	29,721	-
City Hall Refurbishment and Safety Project: Phase 1 (Construction)	165,000	-	-
City Hall Refurbishment and Safety Project: Phase 2 (Design and Construction)	-	275,000	-
City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Design)	-	25,000	-
City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Construction)	-	-	165,000
City-maintained Catch Basins Full Capture Systems Retrofit Project	-	56,480	-
El Toro Road Traffic Signal Synchronization Project	-	7,200	-
Moulton Parkway Traffic Signal Synchronization Project	-	17,760	-
Water Efficient Median Improvement Project (Santa Maria Avenue between Via Vista and Moulton Parkway) (Design and Construction)	-	-	25,000

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Detail - General Fund

Line Item	Fiscal Year 2018-19 Amended Budget/ Projection	Fiscal Year 2019-20 Budget	Fiscal Year 2020-21 Budget
Woods End Wilderness Preserve Trail Drainage and Improvement Project	-	-	20,280
TOTAL	226,304	411,161	210,280

CHAPTER 6.0.
CITY BUDGET DETAIL,
SPECIAL REVENUE FUNDS

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6.0. CITY BUDGET DETAIL, SPECIAL REVENUE FUNDS

This chapter is intended to present revenue and expenditure detail for the programs, projects, and services included in this budget.

SPECIAL REVENUE FUNDS SUMMARY

The City uses Special Revenue Funds to account for the proceeds of revenue sources that are legally restricted or committed to expenditures for specified purposes. The City also accounts for the Laguna Woods Civic Support Fund, a separate non-profit public benefit corporation, as a Special Revenue Fund for financial reporting purposes, because it meets the criteria of a “component unit”¹ as that term is defined by the Governmental Accounting Standards Board (“GASB”). The City classifies Special Revenue Funds as primarily relating to transportation, public safety, the environment, or community services, in order to group similar funds for ease of reference.

This budget accounts for financial activity within Special Revenue Funds using the following 11 individual funds:

*[Special Revenue Funds Structure
– Funds with Budgeted Expenditures in Fiscal Years 2019-21]*

Fund Classification	Fund Title
Transportation	Fuel Tax
Transportation	Road Maintenance & Rehabilitation Program
Transportation	Measure M2 (OC Go)
Public Safety	Supplemental Law Enforcement Services
Environmental	Mobile Source Reduction
Environmental	Mobile Source Reduction – Local Government Partnership
Community Services	PEG/Cable Television

¹ Government Accounting Standards Board Statement No. 61 (November 2010), Paragraph 20, defines a “component unit” as a legally separate organization for which the City Council is financially accountable or other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City’s financial statements to be misleading.

Community Services	Senior Mobility
Community Services	Community Development Block Grant (CDBG)
Community Services	Proposition 68 (2018) Per Capita
Community Services	Laguna Woods Civic Support Fund

SPECIAL REVENUE FUNDS SUMMARY – REVENUE

Total revenue for Special Revenue Funds for Fiscal Year 2019-20 is estimated to be \$1,725,819, or 2.1% more than year-end projections for Fiscal Year 2018-19. In Fiscal Year 2020-21, total revenue for Special Revenue Funds is estimated to be \$1,647,459, which reflects a reduction of \$78,360, or 4.5%, from the Fiscal Year 2019-20 estimate.

The estimated increase in revenue from Fiscal Year 2018-19 to Fiscal Year 2019-20 is primarily attributable to growth in Fuel Tax Fund and Road Maintenance & Rehabilitation Program Fund revenues, as well as the first of two installments of limited-term revenue for the new Proposition 68 (2018) Per Capita Fund. Relatively significant reductions are estimated for Measure M2 (OC Go) Fund and Community Development Block Grant (CDBG) Fund revenues due to the timing of capital improvement project-related revenue.

The estimated increase in revenue from Fiscal Year 2019-20 to Fiscal Year 2020-21 is primarily attributable to growth in Road Maintenance & Rehabilitation Program Fund, as well as one-time Mobile Source Reduction - Local Government Partnership Fund revenue. Relatively significant reductions are estimated for Measure M2 (OC Go) Fund and Proposition 68 (2018) Per Capita Fund revenues due to the timing of capital improvement project-related revenue. In the case of the limited-term revenue for the Proposition 68 (2018) Per Capita Fund revenue, the second installment of revenue will be less than the first installment in Fiscal Year 2019-20. The Laguna Woods Civic Support Fund budget is adopted annually and, as a result, while revenue is anticipated for Fiscal Year 2020-21, no estimate is currently available or included.

SPECIAL REVENUE FUNDS SUMMARY – EXPENDITURES

Special Revenue Funds expenditures for Fiscal Year 2019-20 are projected to be \$1,831,748, or 43.6% more than the amended budget for Fiscal Year 2018-19. In Fiscal Year 2019-20, Special Revenue Funds expenditures are projected to be \$1,565,178, which reflects a reduction of \$266,570, or 14.6%, from the Fiscal Year 2019-20 budget.

The estimated increase in expenditures from Fiscal Year 2019-20 to Fiscal Year 2020-21 is primarily attributable to capital improvement project expenditures from the Fuel Tax Fund, Road Maintenance & Rehabilitation Program Fund, Measure M2 (OC Go) Fund, and new Proposition 68 (2018) Per Capita Fund, as well as increased ongoing and limited-term street maintenance expenditures from the Fuel Tax Fund.

The estimated reduction in expenditures from Fiscal Year 2019-20 to Fiscal Year 2020-21 is primarily attributable to the anticipated completion of capital improvement projects funded from the Fuel Tax Fund, Measure M2 (OC Go) Fund, and Proposition 68 (2018) Per Capita Fund, as well as the present lack of an expenditures budget for the Laguna Woods Civic Support Fund. Relatively significant increases in capital improvement project expenditures are estimated for the Mobile Source Reduction Fund, Mobile Source Reduction - Local Government Partnership Fund, and PEG/Cable Television Fund.

SPECIAL REVENUE FUNDS BY FUND CLASSIFICATION

Note: Special Revenue Funds are self-balancing. In the following charts/tables, expenditures may exceed revenue as a result of limited-term non-operating and capital improvement project expenditures, as well as expenditures for projects that utilize revenues received in prior fiscal years.

[Special Revenue Funds with Budgeted Expenditures in Fiscal Years 2019-21]

Fund Title	Page
Fuel Tax	6.0-4
Road Maintenance & Rehabilitation Program	6.0-5
Measure M2 (OC Go)	6.0-7
Supplemental Law Enforcement Services	6.0-8
Mobile Source Reduction	6.0-9
Mobile Source Reduction - Local Government Partnership	6.0-10
PEG/Cable Television	6.0-12
Senior Mobility	6.0-13
Community Development Block Grant (CDBG)	6.0-14
Proposition 68 (2018) Per Capita	6.0-15
Laguna Woods Civic Support Fund	6.0-16

[Special Revenue Funds with No Budgeted Expenditures in Fiscal Years 2019-21]

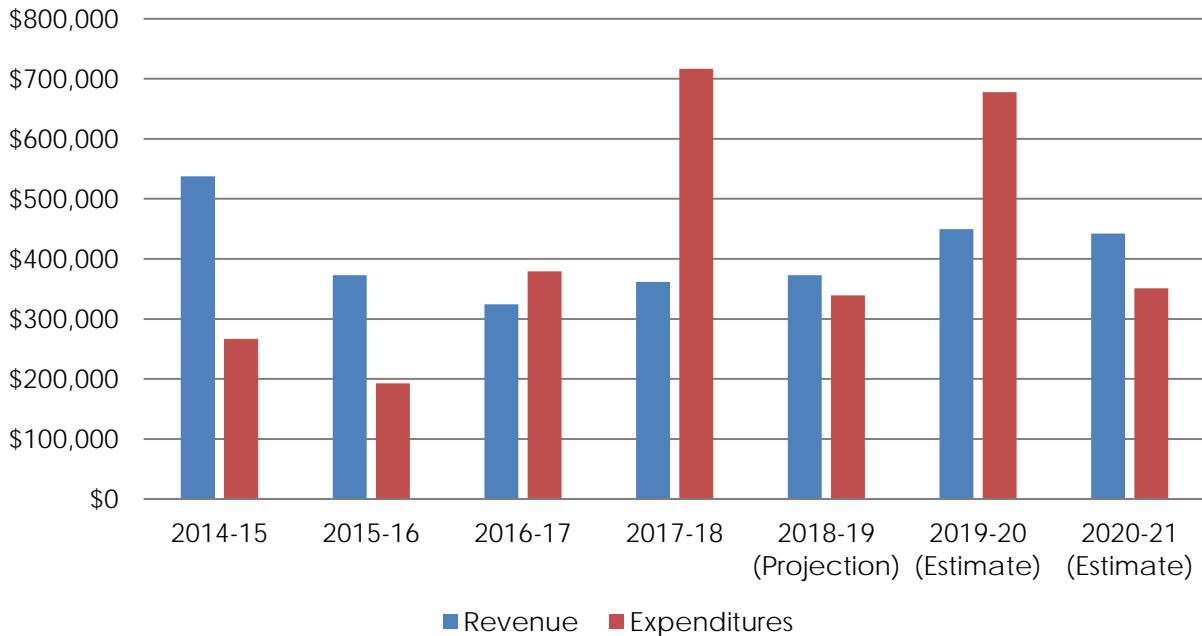
Fund Title	Page
Service Authority for Abandoned Vehicles Fund	6.0-9
Beverage Container Recycling	6.0-12
Used Oil/Oil Payment Program	6.0-12

SPECIAL REVENUE FUNDS SUMMARY – TRANSPORTATION

Fuel Tax Fund

Fuel Tax is generated by a per gallon excise tax on fuel used to propel motor vehicles or aircraft pursuant to California Constitution Article XIX Section 1; Revenue and Tax Code sections 7301 – 8404 and 8601 – 9355; and, Streets and Highways Code sections 2100 et seq. The City uses Fuel Tax revenue to support the maintenance, operation, and construction of roads and right-of-way.

[Fuel Tax Fund Historical Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2020-21]



Fiscal Year	Revenue	Expenditures
2014-15	\$537,418	\$266,924
2015-16	\$372,739	\$192,889

2016-17	\$324,388	\$379,335
2017-18	\$361,613	\$716,966
2018-19 (Projection)	\$372,640	\$339,160
2019-20 (Estimate)	\$449,638	\$677,769
2020-21 (Estimate)	\$441,900	\$350,974

Summary of Significant Trends and Observations

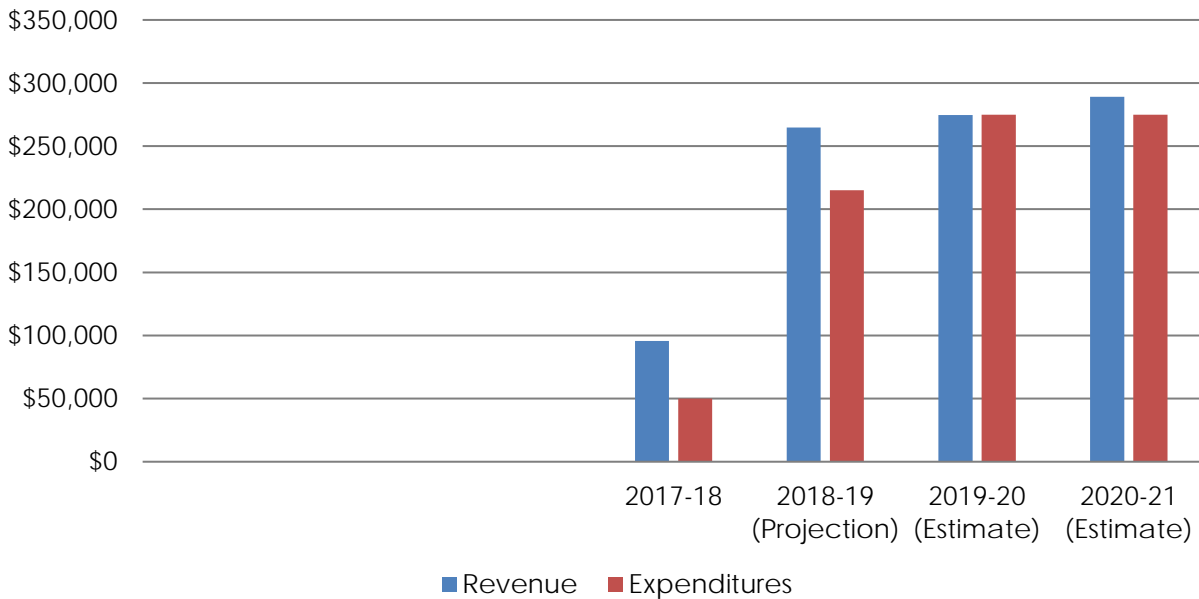
- While statewide fuel consumption is expected to remain relatively flat, per gallon rates collected on fuel sales will change annually beginning in July 2020, pursuant to the Road Repair and Accountability Act of 2017 (“Senate Bill 1”). Due in large part to Senate Bill 1, Fuel Tax revenue is expected to remain strong and experience stable growth over time.
- Fiscal Year 2019-20 is the third and final year of the State of California’s commitment under Senate Bill 1 to repay previous loans of transportation fund revenue (“TCRF Loan Repayment”), which is expected to result in a slight reduction of Fuel Tax revenue in Fiscal Year 2020-21, followed by a resumption of the strong and stable growth discussed previously. While authorized by Senate Bill 1, TCRF Loan Repayment revenue is reported with Fuel Tax revenue due to the repayment period’s relation to previous loans of Fuel Tax revenue and commonality in expenditure guidelines.
- The significant increase in Fuel Tax expenditures from Fiscal Year 2018-19 to Fiscal Year 2019-20, as well as the reduction in expenditures from Fiscal Year 2019-20 to Fiscal Year 2020-21, is primarily attributable to water efficient median-related capital improvement project expenditures, as well as increased ongoing and limited-term street maintenance expenditures (e.g., extensive street restriping work).

Road Maintenance & Rehabilitation Program Fund

In April 2017, Governor Brown signed the Road Repair and Accountability Act of 2017 (“Senate Bill 1”) into law, which increased the funds available to cities for public road maintenance and rehabilitation. The City accounts for Senate Bill 1 revenue in the Road Maintenance & Rehabilitation Program Fund, which is used to support the maintenance and operation of roads and right-of-way.

Proposition 69 (“Transportation Taxes and Fees Lockbox and Appropriations Limit Exemption Amendment”) is a ballot measure and amendment of the California State Constitution that California voters approved in 2018 to restrict the California Legislature’s ability to spend Senate Bill 1 revenues for purposes other than originally intended.

[Road Maintenance & Rehabilitation Fund Revenue and Expenditures Comparison – Fiscal Years 2019-21]



Fiscal Year	Revenue	Expenditures
2014-15	-	-
2015-16	-	-
2016-17	-	-
2017-18	\$95,622	\$50,000
2018-19 (Projection)	\$264,669	\$215,100
2019-20 (Estimate)	\$274,707	\$275,000
2020-21 (Estimate)	\$289,100	\$275,000

Summary of Significant Trends and Observations

- The first Senate Bill 1 revenue measures took effect on November 1, 2017, with additional measures effective as of January 1, 2018. As a result, the City received its first full year of funding in Fiscal Year 2018-19. A final new vehicle registration tax enacted by Senate Bill 1 will take effect on July 1, 2020 with an anticipated positive effect on revenue.
- The City’s Senate Bill 1 expenditures are focused on annual pavement management plan-related capital improvement projects.



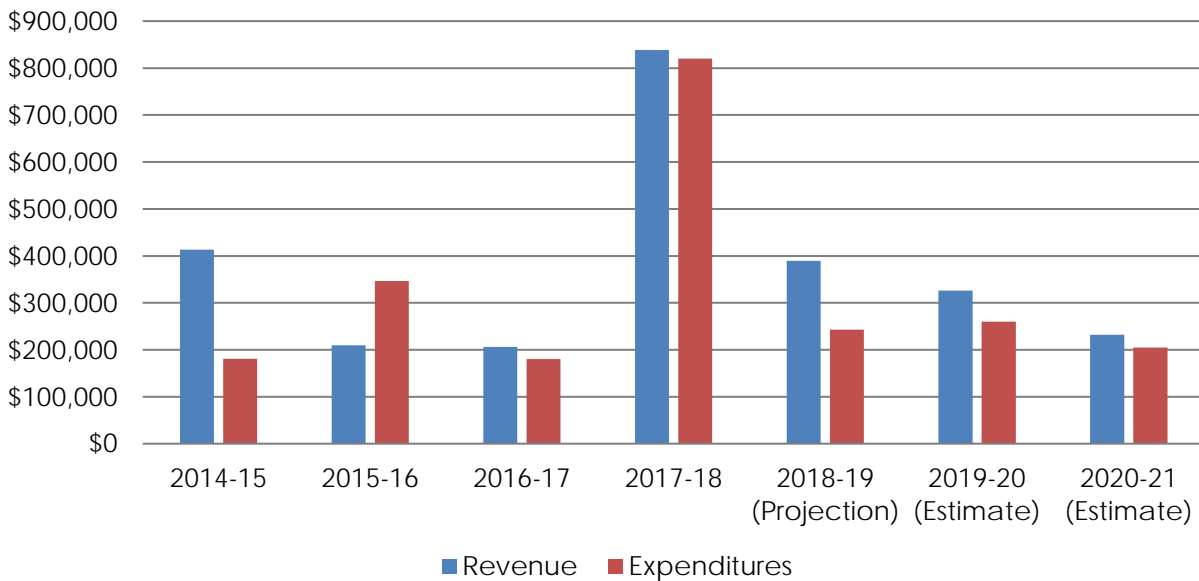
For additional information on how the City is using Senate Bill 1 funds to improve local roads, please visit the State of California’s Rebuilding CA website (<http://rebuildingca.ca.gov>).

Measure M2 (OC Go) Fund

Measure M2 is a ballot measure that Orange County voters approved in 2006 to increase the countywide sales tax rate through 2041 by one-half cent for the purpose of funding transportation projects and activities. It was preceded by Measure M, a ballot measure that Orange County voters approved for similar purposes in 1990. The City uses Measure M2 revenue to support the maintenance, operation, and construction of roads and right-of-way.

In 2017, the Orange County Transportation Authority rebranded Measure M2 as “OC Go.” In the interest of clarity and due to the program having been historically identified as “Measure M2,” the City continues to use “Measure M2,” now in conjunction with “OC Go.”

*[Measure M2 Fund Historical Revenue and Expenditures Comparison
– Fiscal Years 2014-15 through 2019-21]*



Fiscal Year	Revenue	Expenditures
2014-15	\$413,378	\$181,148
2015-16	\$209,333	\$346,434
2016-17	\$205,920	\$179,886
2017-18	\$863,653	\$820,315
2018-19 (Projection)	\$389,572	\$242,992
2019-20 (Estimate)	\$325,933	\$260,270
2020-21 (Estimate)	\$231,745	\$204,988

Summary of Significant Trends and Observations

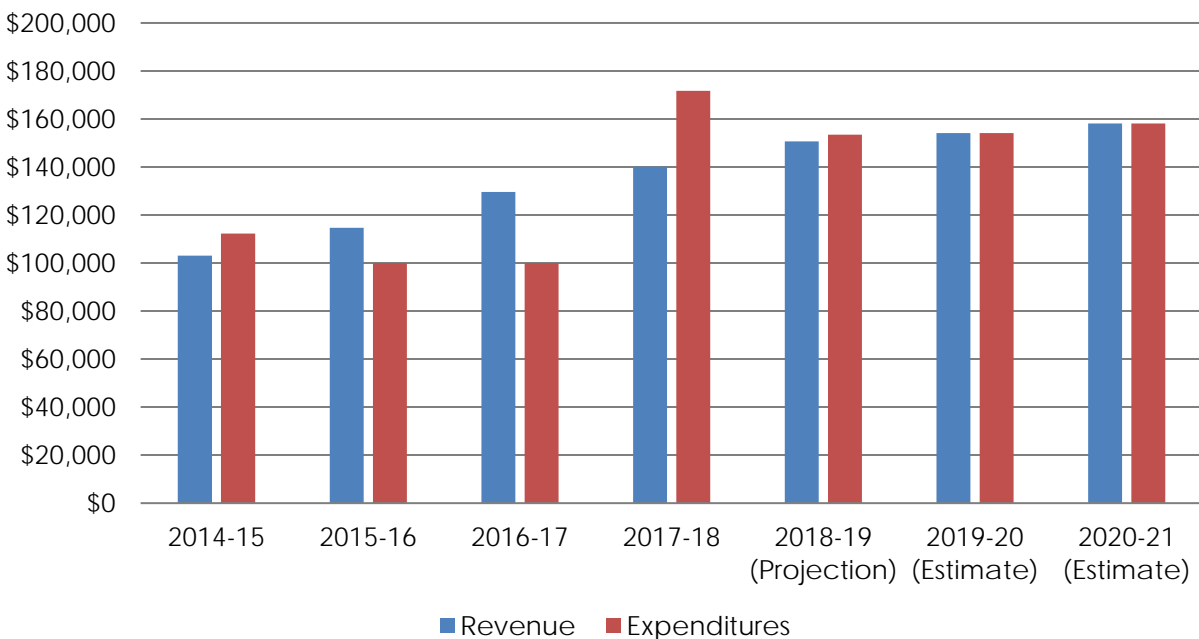
- Measure M2 revenue is tied to countywide sales tax receipts. Revenue is expected to experience modest growth over the next two fiscal years.
- The significant increase in Measure M2 revenue and expenditures from Fiscal Year 2016-17 to Fiscal Year 2017-18, as well as the reduction in revenue and expenditures from Fiscal Year 2017-18 to Fiscal Year 2018-19, is primarily attributable to substantial progress on two traffic signal synchronization-related capital improvement projects. Revenue and expenditures in fiscal years 2018-19 and 2019-20 are also affected by the final two years of monitoring and reporting for both projects.

SPECIAL REVENUE FUNDS SUMMARY – PUBLIC SAFETY

Supplemental Law Enforcement Services Fund

The Supplemental Law Enforcement Services Fund was included in the State of California’s Local Law Enforcement Services Act of 2011, which realigned a variety of formerly state law enforcement programs by shifting responsibilities to local authorities. The City receives a minimum of \$100,000 in Supplemental Law Enforcement Services revenue each year, which it uses to offset a portion of qualifying law enforcement costs.

[Supplemental Law Enforcement Services Fund Historical Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2020-21]



Fiscal Year	Revenue	Expenditures
2014-15	\$103,064	\$112,226
2015-16	\$114,687	\$100,000
2016-17	\$129,595	\$100,000
2017-18	\$140,133	\$171,707
2018-19 (Projection)	\$150,661	\$153,500
2019-20 (Estimate)	\$154,100	\$154,100
2020-21 (Estimate)	\$158,100	\$158,100

Summary of Significant Trends and Observations

- Supplemental Law Enforcement Services revenue continues to increase, although still at a rate less than increases in law enforcement costs.

Service Authority for Abandoned Vehicles Fund

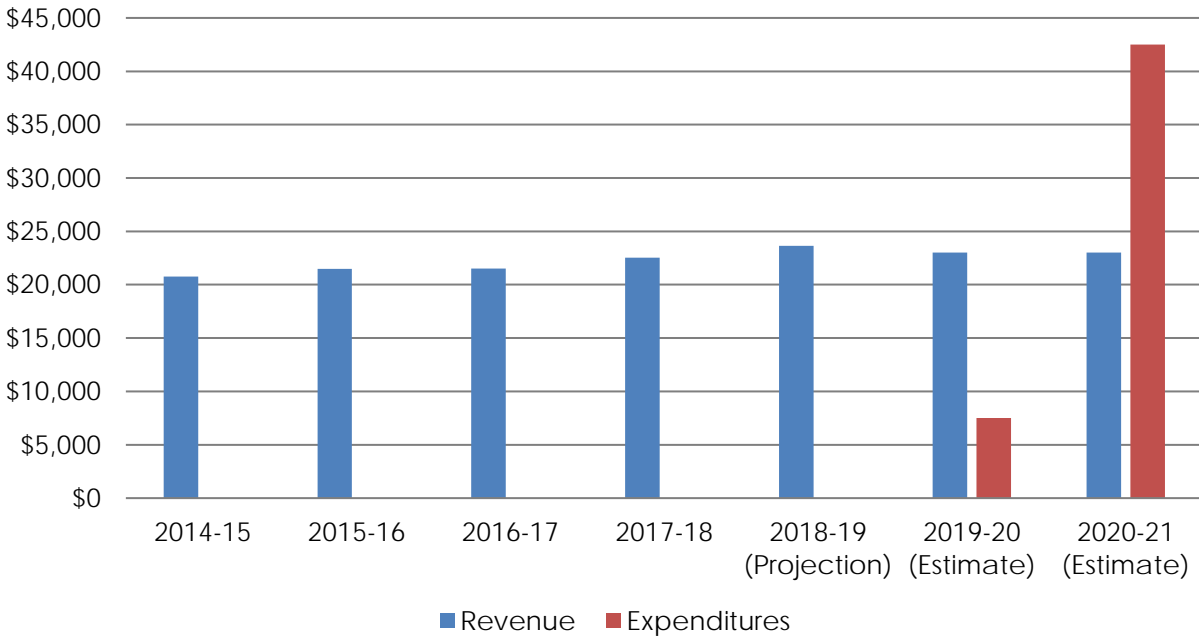
In addition to the active funds discussed in this section, the City also maintains a balance in its Service Authority for Abandoned Vehicles Fund to assist with the abatement of abandoned vehicles. Service Authority for Abandoned Vehicles revenue was generated as a result of the City’s former membership in the now defunct Orange County Service Authority for Abandoned Vehicles, which operated between 1991 and 2012, pursuant to California Vehicle Code Section 22710(a). During its operation, the Orange County Service Authority for Abandoned Vehicles imposed and collected a \$1 per vehicle registration fee (\$2 for commercial vehicles) for use in offsetting member agencies’ costs of abating abandoned vehicles. No Service Authority for Abandoned Vehicles Fund activity is anticipated for fiscal years 2019-20 or 2020-21.

SPECIAL REVENUE FUNDS SUMMARY – ENVIRONMENTAL

Mobile Source Reduction Fund

The City receives funding from the State of California’s Assembly Bill 2766 (1991) Subvention Program, which remits a portion of a motor vehicle registration fee surcharge to counties and cities to support efforts to meet requirements of federal and state Clean Air Acts, and for the implementation of motor vehicle emission reduction measures in the South Coast Air Quality Management District’s Air Quality Management Plan. The City accounts for Assembly Bill 2766 (1991) Subvention Program revenue in the Mobile Source Reduction Fund.

[Mobile Source Reduction Fund Historical Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2020-21]



Fiscal Year	Revenue	Expenditures
2014-15	\$20,753	\$0
2015-16	\$21,473	\$0
2016-17	\$21,528	\$0
2017-18	\$22,524	\$0
2018-19 (Projection)	\$23,641	\$0
2019-20 (Estimate)	\$23,000	\$7,500
2020-21 (Estimate)	\$23,000	\$42,500

Summary of Significant Trends and Observations

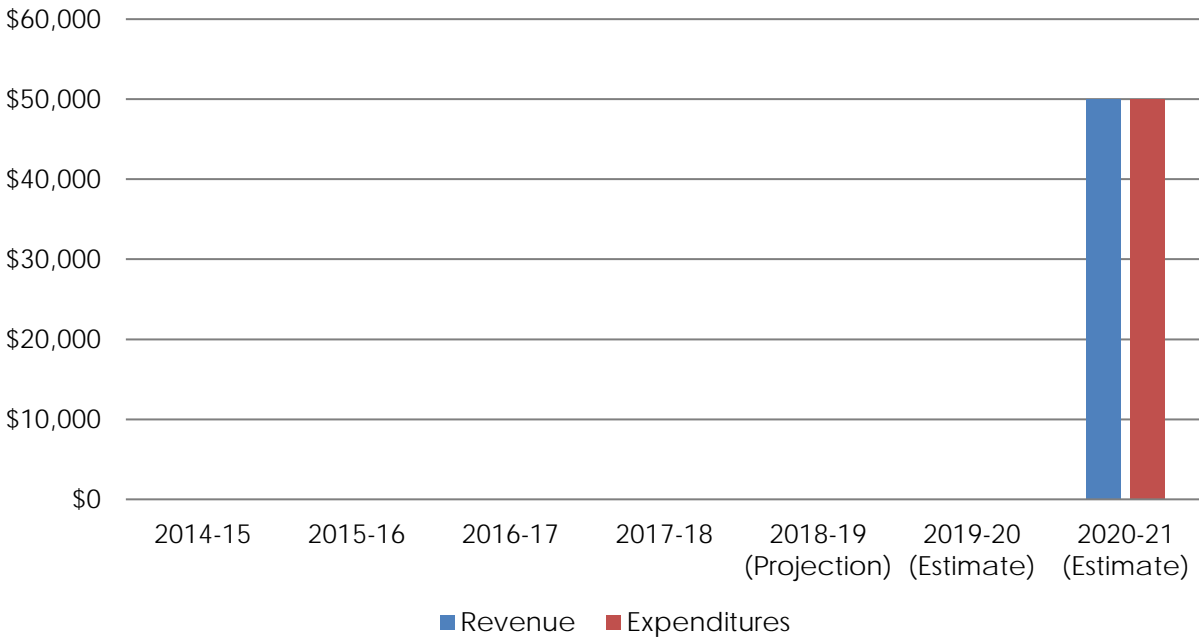
- Mobile Source Reduction revenue is expected to remain relatively flat over the coming years without any significant variation.
- The City will use a portion of its Mobile Source Reduction funds to support an electric vehicle charging-related capital improvement project in fiscal years 2019-20 and 2020-21.

Mobile Source Reduction - Local Government Partnership Fund

The Mobile Source Air Pollution Reduction Review Committee’s (“MSRC”) Clean Transportation Funding™ 2017 Local Government Partnership Program

is intended to fund clean air projects to “jumpstart” implementation of the South Coast Air Quality Management District’s 2016 Air Quality Management Plan. The City accounts for MSRC Clean Transportation Funding™ 2017 Local Government Partnership Program revenue in the Mobile Source Reduction - Local Government Partnership Fund. The City’s allocation will total \$50,000.

[Mobile Source Reduction - Local Government Partnership Fund Historical Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2020-21]



Fiscal Year	Revenue	Expenditures
2014-15	-	-
2015-16	-	-
2016-17	-	-
2017-18	-	-
2018-19 (Projection)	-	-
2019-20 (Estimate)	\$0	\$0
2020-21 (Estimate)	\$50,000	\$50,000

Summary of Significant Trends and Observations

- The City will use its Mobile Source Reduction - Local Government Partnership funds to support an electric vehicle charging-related capital improvement project in Fiscal Year 2020-21.

Beverage Container Recycling Fund

The State of California’s Beverage Container Recycling and Litter Reduction Act of 1987 established the California Redemption Value (“CRV”) for certain bottles and cans to promote beverage container recycling. The City is eligible to apply for \$5,000 in CRV revenue each year. No Beverage Container Recycling Fund activity is anticipated for fiscal years 2019-20 or 2020-21.

Used Oil/Oil Payment Program Fund

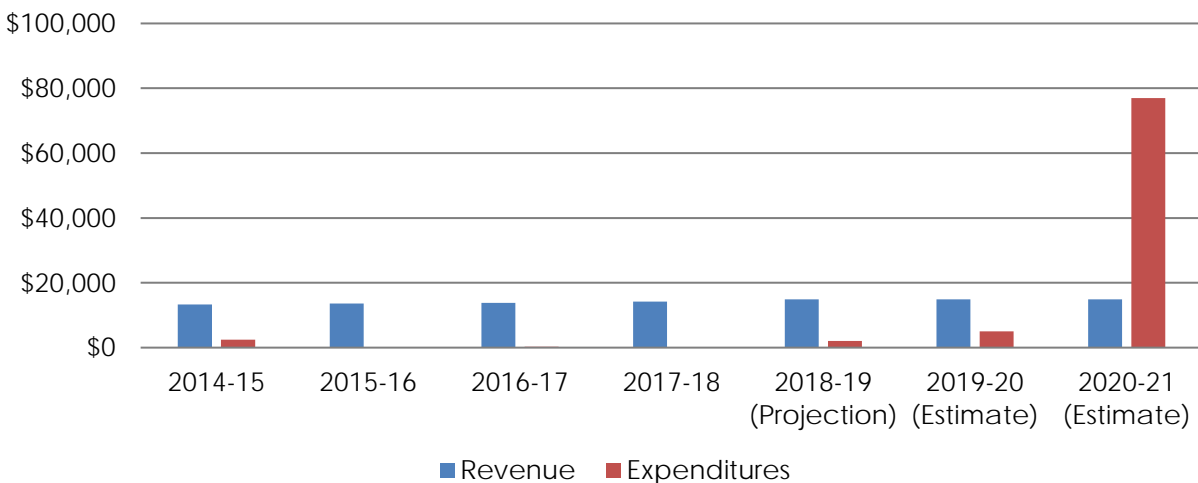
In addition to the active funds discussed in this section, the City also maintains a balance in its Used Oil/Oil Payment Program Fund, generated by payments from oil manufacturers, as required by the California Public Resources Code, to promote used oil recycling. The City is eligible to apply for \$5,000 in used oil/oil payment program revenue each year. No Used Oil/Oil Payment Program Fund activity is anticipated for fiscal years 2019-20 or 2020-21.

SPECIAL REVENUE FUNDS SUMMARY – COMMUNITY SERVICES

PEG/Cable Television Fund

The City collects a Public, Educational, and Governmental (“PEG”) fee from franchised video service providers operating within the City. The City uses PEG fee revenue to support PEG-related purposes consistent with federal and state law, including operation and maintenance of the City’s television channel.

[PEG/Cable Television Fund Historical Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2020-21]



Fiscal Year	Revenue	Expenditures
2014-15	\$13,349	\$2,455
2015-16	\$13,605	\$0
2016-17	\$13,794	\$293
2017-18	\$14,173	\$0
2018-19 (Projection)	\$14,908	\$2,047
2019-20 (Estimate)	\$14,900	\$5,000
2020-21 (Estimate)	\$14,900	\$77,000

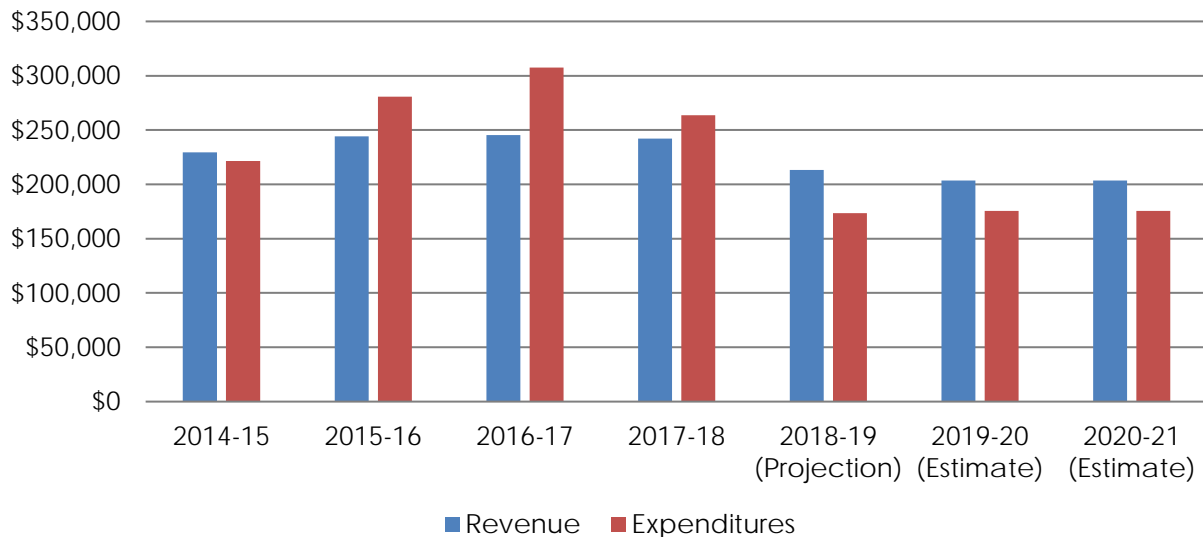
Summary of Significant Trends and Observations

- PEG fee revenue is expected to remain relatively flat over the coming years without any significant variation.
- The significant increase in PEG/Cable Television expenditures from Fiscal Year 2019-20 to Fiscal Year 2020-21 is primarily attributable to a City Hall television broadcast-related capital improvement project.

Senior Mobility Fund

The City uses the Senior Mobility Fund to account for revenues that are used to support the Senior Mobility Program, including Measure M2 Senior Mobility funds, Transportation Development Act funds, fees paid by participants, and any transfers from the General Fund to offset unanticipated expenditures (e.g., costs associated with higher than projected demand).

[Senior Mobility Fund Historical Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2020-21]



Fiscal Year	Revenue	Expenditures
2014-15	\$229,453	\$221,460
2015-16	\$244,187	\$280,639
2016-17	\$245,462	\$307,664
2017-18	\$242,031	\$263,510
2018-19 (Projection)	\$213,113	\$173,495
2019-20 (Estimate)	\$203,442	\$175,500
2020-21 (Estimate)	\$203,598	\$175,500

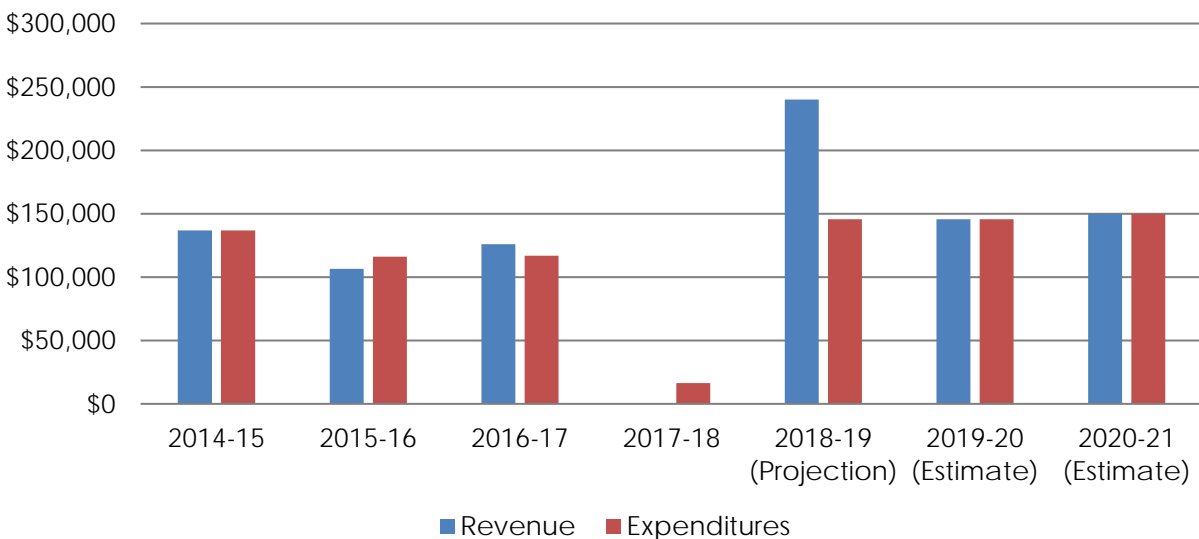
Summary of Significant Trends and Observations

- Current projections and estimates suggest that the City has succeeded in stabilizing the Senior Mobility Fund such that transfers from the General Fund are not anticipated in fiscal years 2019-20 or 2020-21.

Community Development Block Grant (CDBG) Fund

Community Development Block Grant (“CDBG”) funding is subject to federal appropriation and intended to assist cities and counties with a variety of local community development needs. The City competes for CDBG funds through the Urban County CDBG Program administered by the County of Orange.

[Community Development Block Grant (CDBG) Fund Historical Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2020-21]



Fiscal Year	Revenue	Expenditures
2014-15	\$136,815	\$136,815

2015-16	\$106,581	\$116,190
2016-17	\$125,847	\$116,797
2017-18	\$0	\$16,341
2018-19 (Projection)	\$240,000	\$145,700
2019-20 (Estimate)	\$145,700	\$145,700
2020-21 (Estimate)	\$150,000	\$150,000

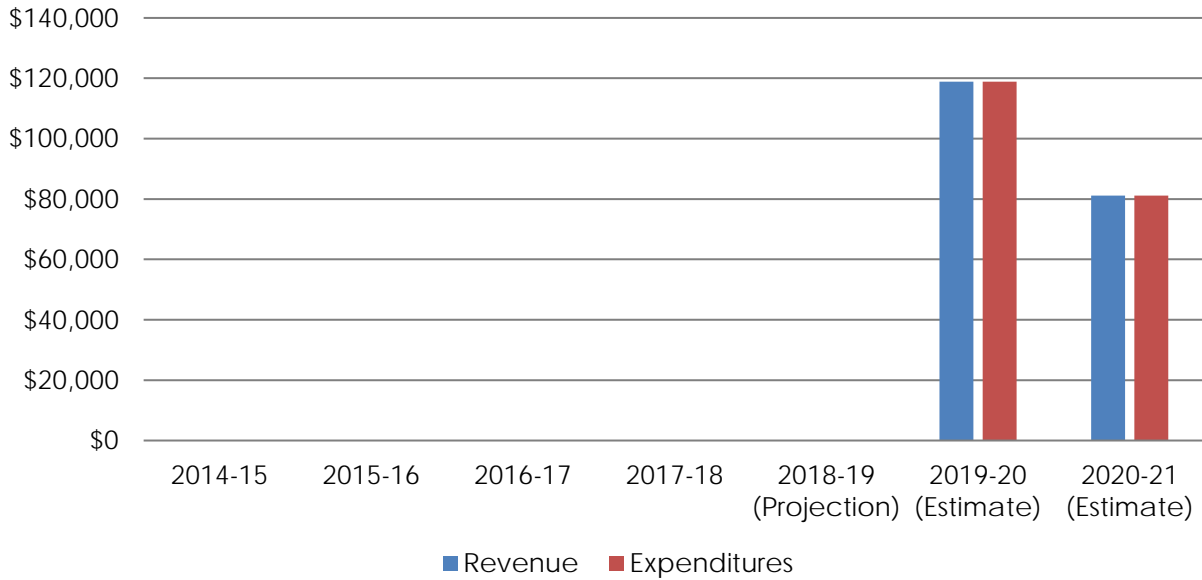
Summary of Significant Trends and Observations

- The significant increase in CDBG revenue from Fiscal Year 2017-18 to Fiscal Year 2018-19, as well as the reduction in revenue from Fiscal Year 2018-19 to Fiscal Year 2019-20, is the result of a timing issue related to the completion of a CDBG-funded capital improvement project and the receipt of reimbursing revenue from the County of Orange.
- Prior to Fiscal Year 2017-18, the City’s primary use of CDBG funding was to offer the Residential Energy Efficiency Improvement Program, which installed replacement windows, doors, and other energy efficient improvements in the homes of qualifying low-income residents, at no charge. The program was suspended beginning in Fiscal Year 2017-18 due to uncertainty surrounding the future availability of CDBG funds, as well as the impacts of increasing compliance requirements and law enforcement costs on City resources. The City’s costs to administer the program had exceeded 35% of the costs of the improvements that were made. Reinstatement of the program may be considered for future CDBG applications, should circumstances change.
- Beginning in Fiscal Year 2017-18, the City embarked on a long-term pedestrian accessibility-related capital improvement project with annual phases contingent on the receipt of CDBG funds. The City has received a notice of award to fund construction in Fiscal Year 2019-20 and anticipates applying for additional CDBG funds for construction in Fiscal Year 2020-21. No expenditures will be made, nor costs incurred, until funding agreements are in place.

Proposition 68 (2018) Per Capita Fund

Proposition 68 (“California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access For All Act of 2018”) is a ballot measure that California voters approved in 2018 to authorize the issuance of bonds in an amount of \$4.0 billion to finance a drought, water, parks, climate, coastal protection, and outdoor access for all program. A portion of bond proceeds is available to cities for local park rehabilitation, creation, and improvement grants on a per capita basis. The City’s allocation will total \$200,000.

[Proposition 68 (2018) Per Capita Fund Historical Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2020-21]



Fiscal Year	Revenue	Expenditures
2014-15	-	-
2015-16	-	-
2016-17	-	-
2017-18	-	-
2018-19 (Projection)	-	-
2019-20 (Estimate)	\$118,884	\$118,884
2020-21 (Estimate)	\$81,116	\$81,116

Summary of Significant Trends and Observations

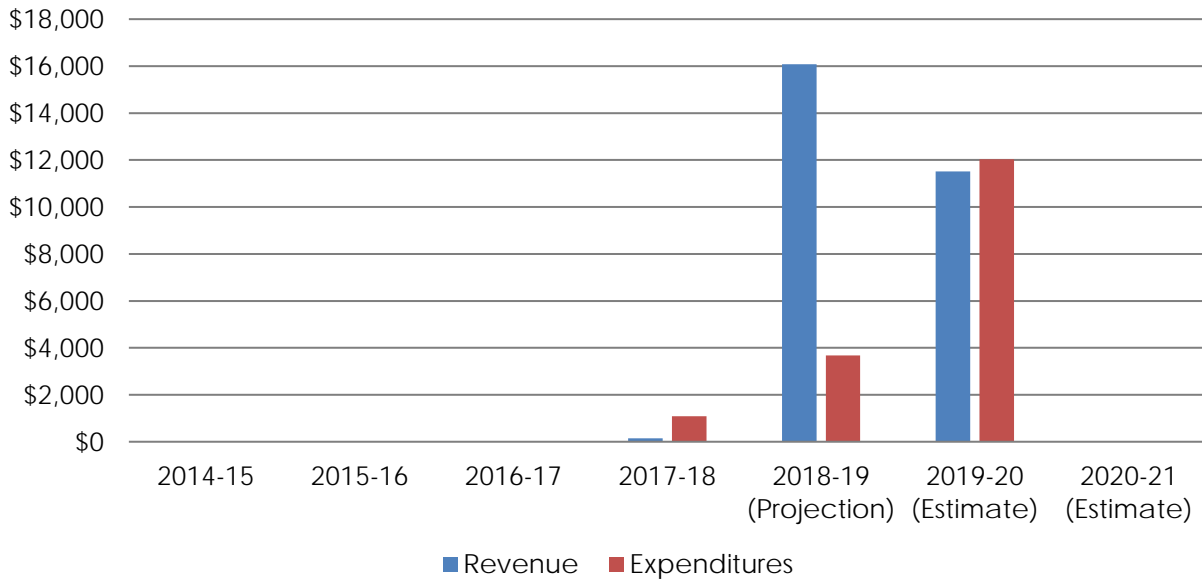
- The City will use its Proposition 68 (2018) Per Capita funds to support “A Place for Paws” Dog Park- and Woods End Wilderness Preserve-related capital improvement projects in fiscal years 2019-20 and 2020-21.

Laguna Woods Civic Support Fund

The Laguna Woods Civic Support Fund is a separate non-profit public benefit corporation with a specific and primary purpose of raising and distributing funds to support programs, projects, and services of the City, as well as functioning as a “friends of the library” group in support of the Laguna Woods branch of the County of Orange’s public library system. A Board of Directors appointed by the City Council governs the Laguna Woods Civic Support Fund

with administrative support provided by City personnel. Due to the Laguna Woods Civic Support Fund meeting the criteria of a “component unit” as that term is defined by the Governmental Accounting Standards Board (“GASB”), the Laguna Woods Civic Support Fund’s budget is included in the City’s budget and work plan, as well as annual financial reporting.

[Laguna Woods Civic Support Fund Fund Historical Revenue and Expenditures Comparison – Fiscal Years 2014-15 through 2020-21]



Fiscal Year	Revenue	Expenditures
2014-15	-	-
2015-16	-	-
2016-17	-	-
2017-18	\$151	\$1,080
2018-19 (Projection)	\$16,073	\$3,675
2019-20 (Estimate)	\$11,515	\$12,025
2020-21 (Estimate)	\$0	\$0

The Laguna Woods Civic Support Fund budget is adopted annually and, as a result, while revenue is anticipated for Fiscal Year 2020-21, no estimate is currently available or included in this budget.

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CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Revenue Summary - Special Revenue Funds

Line Item	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projection	Fiscal Year 2019-20 Budget	Percent Change from Prior Year	Fiscal Year 2020-21 Budget	Percent Change from Prior Year
<u>SPECIAL REVENUE FUNDS</u>						
<u>Transportation Funds</u>						
Fuel Tax	373,000	372,640	449,638	20.7%	441,900	-1.7%
Road Maintenance & Rehabilitation Program	279,500	264,669	274,707	3.8%	289,100	5.2%
Measure M2 (OC Go)	218,400	389,572	325,933	-16.3%	231,745	-28.9%
Coastal Area Road Improvement and Traffic Signals (CARITS)	-	4,417	4,000	-9.4%	4,000	0.0%
Total Transportation Funds	870,900	1,031,298	1,054,278	2.2%	966,745	-8.3%
<u>Public Safety Funds</u>						
Service Authority for Abandoned Vehicles	-	672	-	-	-	-
Supplemental Law Enforcement Services	123,500	150,661	154,100	2.3%	158,100	2.6%
Total Public Safety Funds	123,500	151,333	154,100	1.8%	158,100	2.6%
<u>Environmental Funds</u>						
Mobile Source Reduction	21,500	23,641	23,000	-2.7%	23,000	0.0%
Mobile Source Reduction - Local Government Partnership	-	-	-	-	50,000	100.0%
Beverage Container Recycling	-	-	-	-	-	-
Used Oil/Oil Payment Program	-	95	-	-	-	-
Total Environmental Funds	21,500	23,736	23,000	-3.1%	73,000	217.4%
<u>Community Services Funds</u>						
PEG/Cable Television	12,400	14,908	14,900	-0.1%	14,900	0.0%
Senior Mobility	316,700	213,113	203,442	-4.5%	203,598	0.1%

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Revenue Summary - Special Revenue Funds

Line Item	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projection	Fiscal Year 2019-20 Budget	Percent Change from Prior Year	Fiscal Year 2020-21 Budget	Percent Change from Prior Year
Community Development Block Grant (CDBG)	145,700	240,000	145,700	-39.3%	150,000	3.0%
Proposition 68 (2018) Per Capita	-	-	118,884	100.0%	81,116	-31.8%
Laguna Woods Civic Support Fund	10,014	16,073	11,515	-28.4%	-	-100.0%
Total Community Services Funds	484,814	484,094	494,441	2.1%	449,614	-9.1%
TOTAL SPECIAL REVENUE FUNDS (ALL REVENUE)	1,500,714	1,690,461	1,725,819	2.1%	1,647,459	-4.5%

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Detail - Special Revenue Funds

Line Item	Fiscal Year 2018-19 Amended Budget/ Projection	Fiscal Year 2019-20 Budget	Fiscal Year 2020-21 Budget
<u>TRANSPORTATION FUNDS</u>			
Fuel Tax			
Contract - Landscaping	163,396	207,769	211,924
Contract - Street Maintenance	115,824	170,000	139,050
Contract - Street Sweeping	1,632	-	-
El Toro Water Efficient Median Improvement Project (Between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon) (Design)	25,000	-	-
Pavement Management Plan Project (Eastbound El Toro Road between Avenida Sevilla and Church Intersection) and Various Median and Sidewalk Reconstruction	33,308	-	-
Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Construction)	-	300,000	-
Total Fuel Tax	339,160	677,769	350,974
Road Maintenance & Rehabilitation Program			
Pavement Management Plan Project (Eastbound El Toro Road between Avenida Sevilla and Church Intersection) and Various Median and Sidewalk Reconstruction	215,100	-	-
Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Willow Tree Center)	-	275,000	-
Pavement Management Plan Project (Eastbound El Toro Road between Church Intersection and Moulton Parkway, Westbound El Toro Road between Willow Tree Center and Moulton Parkway)	-	-	275,000

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Detail - Special Revenue Funds

Line Item	Fiscal Year 2018-19 Amended Budget/ Projection	Fiscal Year 2019-20 Budget	Fiscal Year 2020-21 Budget
Total Road Maintenance & Rehabilitation Program	215,100	275,000	275,000
Measure M2 (OC Go)			
Street Lighting - Public Right-of-Way	26,367	27,422	28,519
Contract - Traffic Engineering	163,600	113,971	118,530
Contract - Traffic Signal Maintenance	52,325	54,941	57,139
Allowable Overhead Costs	700	800	800
El Toro Road Traffic Signal Synchronization Project	-	15,225	-
Moulton Parkway Traffic Signal Synchronization Project	-	47,911	-
Total Measure M2 (OC Go)	242,992	260,270	204,988
Coastal Area Road Improvement & Traffic Signals (CARITS)			
Program Activity	-	-	-
Total Coastal Area Road Improvement & Traffic Signals (CARITS)	-	-	-
<u>PUBLIC SAFETY FUNDS</u>			
Service Authority for Abandoned Vehicles			
Program Activity	-	-	-
Total Service Authority for Abandoned Vehicles (SAAV)	-	-	-
Supplemental Law Enforcement Services Act (SLESA)			
Law Enforcement Services	153,500	154,100	158,100
Total Supplemental Law Enforcement Services Act (SLESA)	153,500	154,100	158,100
<u>ENVIRONMENTAL FUNDS</u>			

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Detail - Special Revenue Funds

Line Item	Fiscal Year 2018-19 Amended Budget/ Projection	Fiscal Year 2019-20 Budget	Fiscal Year 2020-21 Budget
Mobile Source Reduction			
City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Design)	-	7,500	-
City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Construction)	-	-	42,500
Total Mobile Source Reduction	-	7,500	42,500
Mobile Source Reduction - Local Government Partnership			
City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Construction)	-	-	50,000
Total Mobile Source Reduction - Local Government Partnership	-	-	50,000
Beverage Container Recycling			
Grant Activities	-	-	-
Total Beverage Container Recycling	-	-	-
Used Oil/Oil Payment Program			
Grant Activities	-	-	-
Total Used Oil/Oil Payment Program	-	-	-
<u>COMMUNITY SERVICES FUNDS</u>			
PEG/Cable Television			
Equipment & Maintenance	2,047	5,000	2,000
City Hall Television Broadcast Improvement Project	-	-	75,000
Total PEG/Cable Television	2,047	5,000	77,000

CITY OF LAGUNA WOODS
Fiscal Years 2019-21 Budget & Work Plan
Expenditures Detail - Special Revenue Funds

Line Item	Fiscal Year 2018-19 Amended Budget/ Projection	Fiscal Year 2019-20 Budget	Fiscal Year 2020-21 Budget
Senior Mobility			
Printing	3,800	5,500	5,500
Contract - Transportation	62,620	60,000	60,000
Contract - Taxi Voucher NEMT	107,075	110,000	110,000
Total Senior Mobility	173,495	175,500	175,500
Community Development Block Grant (CDBG)			
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 2 (El Toro Road and Moulton Parkway)	145,700	-	-
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 3	-	145,700	-
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 4	-	-	150,000
Total Community Development Block Grant (CDBG)	145,700	145,700	150,000
Proposition 68 (2018) Per Capita			
"A Place for Paws" Dog Park Relocation Project	-	118,884	-
Project	-	-	81,116
Total Proposition 68 (2018) Per Capita	-	118,884	81,116
Laguna Woods Civic Support Fund			
Nonprofit Activities	3,675	12,025	-
Total Laguna Woods Civic Support Fund	3,675	12,025	-
TOTAL SPECIAL REVENUE FUNDS (ALL EXPENDITURES)	1,275,669	1,831,748	1,565,178

CHAPTER 7.0.
CITY WORK PLAN

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7.0.

CITY WORK PLAN

This chapter describes the programs, projects, and services included in this budget and work plan and their alignment with the City Council's priority focus areas.

CONTINUED PROGRAMS, PROJECTS, AND SERVICES

In general, this budget and work plan includes the continuation of programs, projects, and services that were either ongoing or underway as of the close of Fiscal Year 2018-19, including all core municipal functions such as:

Law Enforcement	Animal Control and Animal Shelter	Development Permitting, Plan Review, Inspection, and Enforcement
City Hall Operations and Maintenance	Public Park Operations and Maintenance	Public Road and Right-of-Way Operations and Maintenance
Traffic Signal and Control Operations and Maintenance	Solid Waste Handling Services Regulatory Compliance	Water Quality (Stormwater) Regulatory Compliance

Continuing services also include:

- The **Senior Mobility Program**, which subsidizes the cost of taxi travel for residents who are 60 years of age or older.
- The **Residential Bulky Item Collection Program**, which allows residents to have unwanted appliances, clothing, electronic waste, furniture, and certain types of residential waste removed from inside of their homes, at no charge. Bulky items are also collected from trash enclosures and designated curbside locations, at no charge.
- The **Household Hazardous Waste Door-to-Door Collection Program**, which allows residents to safely and easily dispose of unwanted paint, light bulbs, aerosols, chemicals, motor oil, vehicle batteries, and other household hazardous waste, at no charge.

- The **City Hall Waste Drop-Off Collection Program**, which allows residents to safely and easily dispose of medications, home-generated sharps waste, non-vehicle batteries, and certain other items by dropping them off at City Hall, at no charge.
- **Twice Annual Goods Exchange/Drop-Off Events**, which allow residents to donate unwanted appliances, clothing, electronic waste, furniture, books, and other items to others, or to charity, at no charge. Inoperable electronic waste is also collected for salvage or safe disposal.
- **National Prescription Drug Take Back Day Events**, which allow residents to safely and easily dispose of most unwanted, unused, and expired prescription medications, at no charge. These events are typically held twice annually as set by the federal Drug Enforcement Administration.
- **Other community functions**, which in recent fiscal years have included art, culture, health, public safety, transportation, and small business workshops, as well as pet vaccination clinics and legislative office hours for federal and state elected representatives.

LAW ENFORCEMENT SERVICES

This budget and work plan continues the City's contract relationship with the Orange County Sheriff's Department for law enforcement services, including proactive patrol, 911 emergency response, investigation, and related support services (e.g., crime scene analysis, custody/jail services, coroner operations, and missing persons). Under the direction of the City's Chief of Police Services, the City's sworn peace officers will continue to work with private security and property management to maintain a high level of personal safety.

ANIMAL CONTROL & SHELTER SERVICES

This budget and work plan continues the City's contract relationship with the City of Laguna Beach for animal control and shelter services. Residents and their pets will continue to enjoy the high quality of services provided by the Laguna Beach/Laguna Woods Animal Services Division, including access to a humane animal shelter located in nearby Laguna Canyon.

SIGNIFICANT CHANGES IN SERVICE LEVELS

The significant changes in service levels that are included in this budget and work plan are necessary in order to ensure the long-term solvency of the City in light of increasing law enforcement costs.

- **Document shredding events**, which allow residents to safely and easily dispose of unwanted, sensitive personal records (e.g., bank statements, tax returns, and mortgage documents), at no charge, will be held twice annually. Four document shredding events were budgeted for each of the previous two fiscal years; however, due to various scheduling issues, three document shredding events were held each fiscal year.
- **Notary services and foreign pension acknowledgements** will continue to be provided to residents; however, fees will begin to be charged for notary services that are provided for real estate transactions and oil, gas, and/or mineral leases. Notaries of all other documents (including trusts and powers of attorney) and foreign pension acknowledgements will continue to be provided to residents at no charge.

Additional changes in service levels are described in the Significant Work Plan Items tables beginning on page 7.0-5, as well as in the City Capital Projects chapter beginning on page 8.0-1.

SIGNIFICANT WORK PLAN ITEMS

For ease of reference and to assist with implementation, programs, projects, and services that represent substantial new and/or limited-term undertakings by the City are presented in tables beginning on page 7.0-5.

The following information is included in the Significant Work Plan Items tables:

- ID – A numerical designation for reference purposes only
- Description – A brief summary of the significant work plan item
- Priority Alignment – A visual representation of the City Council’s priority focus areas that are addressed by the significant work plan item; while many priority focus areas may be directly or indirectly addressed by a single significant work plan item, only the primary priority focus areas are shown in the table
- Lead Department – Designation of the City personnel who are primarily responsible for implementing the significant work plan item
- Scheduling Consideration – Notes regarding any timing requirements or other factors that affect when a significant work plan item must be undertaken or completed







The Significant Work Plan Items tables are presented alphabetically by lead department. Where the Planning & Environmental Services Department is the


lead department, the Significant Work Plan Items tables are further presented alphabetically by service area – building, planning, or waste.


Please note that the City Council retains the ability to modify this budget and work plan throughout the fiscal year. Significant work plan items that are not completed within the current fiscal year will be carried over to a future fiscal year or, subject to City Council direction, reconsidered at a later date.


This work plan replaces all previous work plans approved for the City.


[Significant Work Plan Items]


<p align="center">Priority Alignment Legend THE CITY OF LAGUNA WOODS SEEKS TO CREATE A CITY THAT IS...</p>					
 Healthy and safe	 High in quality of life	 Environmentally conscious	 Economically prosperous	 Fiscally responsible	 Professionally and efficiently served


ID	Description	Priority Alignment
1	<p>Grading Permit Fee Study – Expand the scope of the City’s annual building, planning, and encroachment permit fee study to also include calculations of how grading permit fees would need to be established in order to recover the City’s reasonable costs of providing grading permit-related services.</p>	
Lead Department:		Administrative Services
Scheduling Consideration:		-


ID	Description	Priority Alignment
2	<p>Information Technology Strategic Plan Development – Develop an information technology strategic plan in order to align business goals and budgetary constraints with long-term plans for information technology-related asset acquisition, system architecture, system development, licensing, leasing, and related matters.</p>	
Lead Department:		Administrative Services
Scheduling Consideration:		-


ID	Description	Priority Alignment
3	Strategic Financial Plan Update – Review and update the City’s five-year strategic financial plan in order to help ensure that the City’s financial resources are sufficient to sustain core programs, projects, and services over a term greater than the two-year period considered in immediate budget and work planning.	
Lead Department:		Administrative Services
Scheduling Consideration:		-


ID	Description	Priority Alignment
4	Building Permitting Records Digitization – Convert paper records to digital files in order to facilitate greater long-term preservation, enhance ease of reference, and reduce physical storage needs. While the City’s digitization goals extend to all departments, the current work effort is focused on building permitting records.	
Lead Department:		City Clerk’s Office
Scheduling Consideration:		-


ID	Description	Priority Alignment
5	Document Retention Policy Update – Review and update the City’s document retention policy in order to efficiently and effectively manage the maintenance, preservation, and disposal of City records in a manner that complies with applicable federal, state, and local laws, as well as contractual obligations.	
Lead Department:		City Clerk’s Office
Scheduling Consideration:		-



ID	Description	Priority Alignment
6	2020 Census Community Engagement – Promote awareness and understanding of the 2020 Census amongst residents and community groups in order to encourage widespread participation. Efforts will include public outreach and education, as well as the provision of related technical assistance, as necessary.	
Lead Department:		City Manager’s Office
Scheduling Consideration:		Census 2020 is April 1, 2020



ID	Description	Priority Alignment
7	<p>Requests for Proposals – Conduct competitive processes to select contract providers for the following services:</p> <p><u>Fiscal Year 2019-20</u></p> <ul style="list-style-type: none"> • Building Inspection, Permit Counter, and Building Official Services • Certified Access Specialist (CAsp) and Building Plan Review Services • Catch Basin Maintenance Services • City Hall Janitorial Services • City Engineering and Traffic Operations Services • Senior Mobility Transportation Services • Tree Pruning and Removal Services <p><u>Fiscal Year 2020-21</u></p> <ul style="list-style-type: none"> • Audit Services • Household Hazardous, Sharps, and Medicine Waste Disposal Services • Street, Right-of-Way, and Infrastructure Maintenance Services • Street Sweeping Services • Tree Pruning and Removal Services 	
Lead Department:		City Manager’s Office
Scheduling Consideration:		See “Description” above



ID	Description	Priority Alignment
8	El Toro Road Drainage/Localized Flooding Analysis – Complete a study to analyze existing drainage conditions, identify causes of periodic localized flooding, and propose potential remedies thereof, on eastbound El Toro Road between the St. Nicholas Church/Lutheran Church of the Cross intersection and the Valencia Center.	
Lead Department:		Engineering & Infrastructure Services
Scheduling Consideration:		Fiscal Year 2019-20


ID	Description	Priority Alignment
9	Golf Cart Path and Low-Speed Vehicle Crossing Zone Signage – Review and update the City’s golf cart path and low-speed vehicle crossing zone signs and markings in order to comply with the California Vehicle Code or explain the regulations set forth in the California Vehicle Code and Laguna Woods Municipal Code.	
Lead Department:		Engineering & Infrastructure Services
Scheduling Consideration:		-


ID	Description	Priority Alignment
10	Pavement Management Plan Update for Fiscal Years 2020-30 – Review and update the City’s pavement management plan in order to plan for and manage the long-term preservation, rehabilitation, and maintenance of public streets. This item is also a biennial requirement for the receipt of Measure M2 (OC Go) funds.	
Lead Department:		Engineering & Infrastructure Services
Scheduling Consideration:		Fiscal Year 2019-20


ID	Description	Priority Alignment
11	Right-of-Way Accessibility Survey – Complete a right-of-way accessibility survey in order to identify improvements to public streets and sidewalks that would enhance ease of travel and promote compliance with the Americans with Disabilities Act of 1990, Architectural Barriers Act of 1968, and Rehabilitation Act of 1973.	 
Lead Department:		Engineering & Infrastructure Services
Scheduling Consideration:		Fiscal Year 2020-21 (every five fiscal years)


ID	Description	Priority Alignment
12	2019 Triennial California Building Standards Code Adoption – Adopt regulations implementing the 2019 Triennial California Building Standards Code, including any local amendments that express findings demonstrate are reasonably necessary due to local climatic, geological, topographic, or environmental conditions.	 
Lead Department:		Planning & Environmental Services (Building)
Scheduling Consideration:		2019 Code is effective January 1, 2020


ID	Description	Priority Alignment
13	Permitting Software Implementation – Implement permitting software in order to increase operational efficiencies, automate certain workflows, increase digitization of records, add new internal controls, and enable future online customer service opportunities. The initial implementation will be for building permitting.	 
Lead Department:		Planning & Environmental Services (Building)
Scheduling Consideration:		-


ID	Description	Priority Alignment
14	Commercial Zoning Regulations – Review and update the City’s commercial zoning regulations in order to better align zoning districts with local needs, permitted uses, and off-street parking standards. This item is consistent with the City’s goal of providing residents with access to high quality goods and services close to home.	
Lead Department:		Planning & Environmental Services (Planning)
Scheduling Consideration:		-


ID	Description	Priority Alignment
15	County Easement and City Boundary Clarification – Review and correct property records for easements that were transferred from the County of Orange to the City upon incorporation. Adjust City boundaries to improve the provision of maintenance services. This item may also include the vacation or transfer of easements.	
Lead Department:		Planning & Environmental Services (Planning)
Scheduling Consideration:		-


ID	Description	Priority Alignment
16	Discretionary Zoning Permits and Procedures Regulations – Review and update the City’s discretionary zoning permits and procedures regulations in order to better align zoning activities with local needs, as well as to enhance the efficiency and effectiveness of the discretionary review and permitting process.	
Lead Department:		Planning & Environmental Services (Planning)
Scheduling Consideration:		-


ID	Description	Priority Alignment
17	General Plan Comprehensive Update – Review and update the City’s General Plan to establish a long-range vision for the future of Laguna Woods. The General Plan is required by state law and reflects the community’s intentions about land use and its relationship to conservation, housing, mobility, noise, safety, and wellness.	
Lead Department:		Planning & Environmental Services (Planning)
Scheduling Consideration:		-



ID	Description	Priority Alignment
18	Local California Environmental Quality Act Guidelines Update – Review and update the City’s Local California Environmental Quality Act (“CEQA”) Guidelines in order to ensure compliance with state law, create new public education materials, and ensure the efficient, effective, and economical conduct of City business.	
Lead Department:		Planning & Environmental Services (Planning)
Scheduling Consideration:		-




ID	Description	Priority Alignment
19	Water Conscious Development Regulations – Review and update the City’s development regulations in order to reduce potable water use. Regulations to be reviewed and potentially updated include, but are not limited to, tree maintenance and removal, water conservation, and water efficient landscapes.	
Lead Department:		Planning & Environmental Services (Planning)
Scheduling Consideration:		-




ID	Description	Priority Alignment
20	Construction and Demolition Materials Management Regulations – Review and update the City’s construction and demolition materials management regulations in order to enhance the efficiency and effectiveness of the permitting process for covered projects, as well as to ensure compliance state law.	
Lead Department:		Planning & Environmental Services (Waste)
Scheduling Consideration:		-


ID	Description	Priority Alignment
21	Solid Waste Handling Services Franchise Performance Review – Review Waste Management Collection and Recycling, Inc.’s performance under the solid waste handling services franchise agreement in advance of a potential term extension. The scope of the performance review will be determined by the City Council.	
Lead Department:		Planning & Environmental Services (Waste)
Scheduling Consideration:		Fiscal Year 2020-21

ID	Description	Priority Alignment
22	Animal Regulations – Review and update the City’s animal regulations in order to strengthen enforcement related to nuisance, potentially dangerous, and vicious animals, as well as feeding of wildlife. Animal regulations will also be reviewed and updated as necessary to ensure efficiency and effectiveness.	
Lead Department:		Public Safety Services
Scheduling Consideration:		-

ID	Description	Priority Alignment
23	Crime Prevention through Environmental Design Regulations – Adopt Crime Prevention through Environmental Design (“CPTED”) regulations related to the design and maintenance of the built environment (new development, redevelopment, and existing properties) in order to prevent criminal activity and enhance quality of life.	 
Lead Department:		Public Safety Services
Scheduling Consideration:		-

ID	Description	Priority Alignment
24	Emergency Operations Plan Update – Review and update the City’s emergency operations plan in order to enhance collaboration with public and private stakeholders, incorporate the City’s Local Hazard Mitigation Plan, prepare for updates in the City’s Climate Adaptation Plan, and reflect organizational changes.	  
Lead Department:		Public Safety Services
Scheduling Consideration:		-

ID	Description	Priority Alignment
25	Local Hazard Mitigation Plan Update – Review and update the City’s local hazard mitigation plan in order to support the City’s long-term strategy to reduce disaster losses and prevent cycles of disaster damage, reconstruction, and repeated damage. This item is also a requirement for the receipt of certain federal disaster assistance funds.	  
Lead Department:		Public Safety Services
Scheduling Consideration:		-

ID	Description	Priority Alignment
26	<p>Sidewalk Vending Regulations – Due to changes in state law (Senate Bill 946, 2018), adopt sidewalk vending regulations in order to promote health, safety, and welfare, as well as for other purposes authorized by Senate Bill 946. The City is unable to regulate sidewalk vending except as authorized by Senate Bill 946.</p>	
Lead Department:	Public Safety Services	
Scheduling Consideration:	-	

CHAPTER 8.0.
CITY CAPITAL PROJECTS

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8.0. CITY CAPITAL PROJECTS

This chapter describes major capital improvement projects that are included in this budget, as well as projects that are currently unfunded, but may be considered in the future.

CAPITAL IMPROVEMENT PROGRAM

The City Council adopts an 11-year Capital Improvement Program (“CIP”) on an annual basis in order to assist with the long-term development of funding for major capital improvement projects. The City is required to adopt an at least seven-year CIP in order to receive funding from Orange County’s Measure M2 (OC Go) half-cent sales tax, which voters approved in 2006 to fund transportation projects and activities. While the first two years of the CIP are included in this budget and work plan, the City Council retains the ability to modify the CIP at its discretion and no funding commitment is created by the inclusion of unfunded projects or projects planned for future years.

The City considers a “major capital improvement project” to be any project that meets the definition of a “public project” in California Public Contract Code Section 22002, including “construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work” of facilities owned, leased, or operated by the City, as well as any non-minor “painting or repainting.” Maintenance is not considered a public project. A “major capital improvement project” also includes pavement management work included in the City’s 10-year Pavement Management Plan and work that is required to be included in the CIP for Measure M2 eligibility.

The City classifies major capital improvement projects as primarily relating to transportation (e.g., streets and traffic control devices), green spaces (e.g., landscaping and parks), and/or buildings (e.g., City Hall), in order to group similar projects for ease of reference. Throughout the CIP, projects are color-coded **blue** for transportation projects, **green** for green spaces projects, and **purple** for building projects. When a project is included in multiple classifications, the color-coding is blended (e.g., transportation/green spaces projects are color-coded **blue/green**).

Major capital improvement projects are further categorized as either funded, partially funded, or unfunded. Partial funding of projects is not unusual, as full

funding may be developed over the course of several fiscal years, as grants and other federal, state, and county funds are obtained in order to reduce impacts to the General Fund. In other cases, funding from the General Fund may be set aside for projects over multiple fiscal years in the interest of fiscal prudence. The preparation of design documents and construction drawings may also precede the allocation of construction funding.

SIGNIFICANT CHANGES IN CAPITAL IMPROVEMENT PROJECTS

The following significant changes have been made to the CIP since the most recent amendments were approved by the City Council on June 20, 2018.

Fiscal Year 2019-20

- *“Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Willow Tree Center)”* – This project’s budget and funding have been increased following an internal review of estimated costs for the anticipated work.
- *“City-maintained Catch Basins Full Capture Systems Retrofit Project”* – This project has been added as a funded project.
- *“Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon)”* – This project’s budget and funding have been increased following the completion of design documents and construction drawings. This project’s title and scope have also been revised to include tree replacements and irrigation improvements on the Santa Maria Avenue Shared Median. The new project title is *“Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median)”*.
- *“ ‘A Place for Paws’ Dog Park Relocation Project”* – This project’s budget and funding have been increased for additional work primarily related to the design and construction of a separate small dog area.

Fiscal Year 2020-21

- *“Pavement Management Plan Project (Eastbound El Toro Road between Church Intersection and Moulton Parkway, Westbound El Toro Road between Willow Tree Center and Moulton Parkway)”* – This

project's budget and funding have been increased following an internal review of estimated costs for the anticipated work.

- *"Water Efficient Median Improvement Project (Santa Maria Avenue between Via Vista and Moulton Parkway)"* – This project has been added as a partially funded project with design scheduled in Fiscal Year 2020-21 and construction anticipated in Fiscal Year 2021-22. It is anticipated that the City Council will consider funding for construction as a part of the Fiscal Years 2021-23 Budget & Work Plan.

Fiscal Years 2019-21

- *"City Hall Refurbishment and Safety Project"* – An additional phase of this project has been added in Fiscal Year 2019-20 under the title of "Phase 2". As a result, the *"City Hall Refurbishment and Safety Project: Phase 2 and Electric Vehicle Charging Infrastructure (Design)"* in Fiscal Year 2019-20, and the subsequent construction in Fiscal Year 2020-21, have been retitled "Phase 3."
- *"City Hall Television Broadcast Improvement Project"* – This project has been deferred from Fiscal Year 2019-20 to Fiscal Year 2020-21 in order to ensure that the PEG/Cable Television fund balance is sufficient to support both the project and reasonably anticipated future expenditures that may arise from the PEG/Cable Television Fund.

Fiscal Years 2019-30

- *"Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project"* – Beginning in Fiscal Year 2019-20, the titles of each phase of this project have been modified to omit references to specific areas where work is anticipated to occur. This will allow for greater flexibility to prioritize work in the areas of greatest need and to complete work on streets in advance of pavement management plan work included in the City's 10-year Pavement Management Plan.

Beginning in Fiscal Year 2020-21, the projected costs for each phase of this project have been increased in order to allow for increased funding request applications for Community Development Block Grant ("CDBG") funds. Each phase of the project remains contingent on the receipt of CDBG funds.

- *New Unfunded Projects* – The projects identified in the following table have been added to the CIP as unfunded projects for the fiscal years noted. It is anticipated that the City Council will consider funding as a part of the respective fiscal years budgets, work plans, and CIPs.

[Capital Projects Summary – Changes for Future Fiscal Years]

Fiscal Year	Project Title
2023-24	City Hall Refurbishment and Safety Project: Phase 4
2027-28	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 11
2028-29	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 12
2028-29	Pavement Management Plan Project <i>(to be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in Fiscal Year 2019-20)</i>
2029-30	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 13
2029-30	Pavement Management Plan Project <i>(to be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in Fiscal Year 2019-20)</i>

FUTURE OUTLOOK FOR CAPITAL IMPROVEMENT PROJECTS

The City's 10-year Pavement Management Plan will undergo its regular biennial update in Fiscal Year 2019-20 for a term spanning fiscal years 2020-30. It is anticipated that additional pavement management plan projects will be identified through that effort. New project placeholders have been included in this CIP for fiscal years 2028-29 and 2029-30.

A study to analyze existing drainage conditions, identify causes of periodic localized flooding, and propose potential remedies thereof, on eastbound El Toro Road between the St. Nicholas Church/Lutheran Church of the Cross intersection and the Valencia Center, will be completed in Fiscal Year 2019-20. It is anticipated that additional capital improvement projects may be identified through that effort.

Pedestrian accessibility improvements will continue to be necessary on an ongoing basis, as even well-maintained and presently accessible hardscape may crack, lift, or otherwise degrade over time. A right-of-way accessibility survey will be completed during Fiscal Year 2020-21 and every five years

thereafter in order to identify future capital improvement projects. The City completed its first comprehensive accessibility survey in Fiscal Year 2015-16.

Staff continues to explore the feasibility of a possible expansion of public library facilities, which may have future implications on this CIP, in the event that the City Council elects to proceed with such an expansion.

FUNDED AND PARTIALLY FUNDED CAPITAL IMPROVEMENT PROJECTS

[Funded and Partially Funded Capital Projects – Fiscal Years 2019-21]

Project Title	Page
El Toro Road Traffic Signal Synchronization Project	8.0-9
Moulton Parkway Traffic Signal Synchronization Project	8.0-10
Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Willow Tree Center)	8.0-11
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 3	8.0-12
Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Construction)	8.0-13
“A Place for Paws” Dog Park Relocation Project	8.0-14
City Hall Refurbishment and Safety Project: Phase 2 (Design and Construction)	8.0-15
City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Design)	8.0-16
Pavement Management Plan Project (Eastbound El Toro Road between Church Intersection and Moulton Parkway, Westbound El Toro Road between Willow Tree Center and Moulton Parkway)	8.0-19
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 4	8.0-20
Water Efficient Median Improvement Project (Santa Maria Avenue between Via Vista and Moulton Parkway) (Design and Construction)	8.0-21
Woods End Wilderness Preserve Trail Drainage and Improvement Project	8.0-22
City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Construction)	8.0-23
City Hall Television Broadcast Improvement Project	8.0-24

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**CAPITAL IMPROVEMENT PROGRAM
PROJECT WORKSHEETS**

FISCAL YEAR 2019-20

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CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

El Toro Road Traffic Signal Synchronization Project

Classification: **Transportation**

Funding Status: Funded (Multiple Prior Years)

Priority

Alignment:



Healthy and safe



High in quality of life



Environmentally conscious

Project Description

This project is a multi-city undertaking with the City acting as the lead agency with support from the City of Aliso Viejo, City of Laguna Hills, and the California Department of Transportation ("Caltrans"). The project includes synchronization work and the installation of traffic detection, monitoring, and backup power equipment at certain intersections on El Toro Road from Bells Vireo Lane (in Aliso Viejo) to Bridger Road (in Laguna Hills).

Purpose

This project will help improve the flow of traffic by modifying timing plans and installing various equipment to reduce congestion. Minimization of the time motor vehicles spend idling at red lights will also improve air quality and new uninterrupted power supplies will help sustain the operation of traffic signals during energy shortages and disruptions.

Construction and Implementation Costs

This project was initially awarded \$514,000 in funding from the Orange County Transportation Authority's Measure M2 program which, after changes to the scope of work, was subsequently revised to \$478,000. The City will match the award with in-kind services and up to \$89,066 in General Fund monies. The total project cost, including matches from all involved agencies, is projected to be \$536,945 (as of June 2019; subject to project completion). In previous years, larger amounts have been budgeted with lesser actual expenditures.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Moulton Parkway Traffic Signal Synchronization Project

Classification: **Transportation**

Funding Status: Funded (Multiple Prior Years)

Priority

Alignment:



Healthy and safe



High in quality of life



Environmentally conscious

Project Description

This project is a multi-city undertaking with the City acting as the lead agency with support from the City of Laguna Hills, City of Laguna Niguel, and the California Department of Transportation ("Caltrans"). The project includes synchronization work and the installation of traffic detection, monitoring, and backup power equipment at certain intersections on Moulton Parkway from Lake Forest Drive (in Laguna Hills) to Camino del Avion (in Laguna Niguel).

Purpose

This project will help improve the flow of traffic by modifying timing plans and installing various equipment to reduce congestion. Minimization of the time motor vehicles spend idling at red lights will also improve air quality and new uninterrupted power supplies will help sustain the operation of traffic signals during energy shortages and disruptions.

Construction and Implementation Costs

This project was initially awarded \$645,440 in funding from the Orange County Transportation Authority's Measure M2 program which, after changes to the scope of work, was subsequently revised to \$610,440. The City will match the award with in-kind services and up to \$55,777 in General Fund monies. The total project cost, including matches from all involved agencies, is projected to be \$576,933 (as of June 2019; subject to project completion). In previous years, larger amounts have been budgeted with lesser actual expenditures.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Willow Tree Center)

Classification: **Transportation**

Funding Status: Funded (2019-20)

Priority

Alignment:



Healthy and safe



High in quality of life

Estimated Useful Life: 15 years

Project Description

This project involves the rehabilitation of deteriorated pavement along the specified street section(s), including cold milling/repaving and/or application of a surface seal of crack sealant and rubberized slurry. The work may also include reconstruction of curbs; adjustment of utility manholes and water valves to grade; re-establishment of survey monuments; and/or, replacement of existing painted striping and pavement markings.

Purpose

This project is part of the City's 10-year Pavement Management Plan to extend the useful life and improve the quality of pavement on street sections rated at a Pavement Condition Index ("PCI") below 80. Ongoing pavement management helps to minimize the prolonged and more impactful work that typically accompanies projects involving significantly degraded pavement. As of March 2018, the specified street sections had a blended PCI of 75.5.

Construction and Implementation Costs

The one-time cost of designing and constructing this project is estimated at \$275,000 (as of March 2019). Road Maintenance and Rehabilitation Program monies will be used to fund this project.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

**Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement
Project: Phase 3**

Classification: **Transportation**

Funding Status: Contingent on the receipt of external funding (2019-20)

Priority

Alignment:



Healthy and safe



High in quality of life

Project Description

This project involves the improvement of pedestrian paths-of-travel, including elimination of gaps, lifts, and other uneven sidewalk surfaces; reconstruction of curb ramps; reconstruction of driveway crossings; and/or, replacement of detectable warnings. The work may also include modification of right-of-way to increase navigable area and clearances.

Purpose

This project is based on the findings of an accessibility survey of City sidewalks and curb ramps. The improvements are intended to enhance ease of travel and promote compliance with the Americans with Disabilities Act of 1990, Architectural Barriers Act of 1968, and Rehabilitation Act of 1973.

Construction and Implementation Costs

The one-time cost of designing and constructing this project is estimated at \$145,700 (as of January 2017; subject to the completion of design documents, construction drawings, and competitive bids). This project is contingent on the receipt of external funding. The City anticipates receiving Community Development Block Grant ("CDBG") funding.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Construction)

Classification: **Transportation/Green Spaces**

Funding Status: Funded (2019-20)

Priority

Alignment:



Healthy and safe



High in quality of life

Project Description

This project involves retrofitting two medians on El Toro Road and one partial median on Santa Maria Avenue (the Laguna Woods portion of the median that is shared by the cities of Laguna Woods and Laguna Hills) with drought-tolerant landscaping and water efficient irrigation systems. Irrigated area in the medians will be limited to 25% of the pervious surface area. All existing turf grass and overhead spray irrigation will be eliminated.

Purpose

This project is intended to enhance streetscape aesthetics, reduce irrigation-related water consumption, and enable the future use of recycled water for irrigation. As available, the use of recycled water will help conserve potable water, thereby reducing demand for imported water.

Design Costs

The one-time cost of designing and constructing this project is estimated at \$300,000 (as of June 2019; subject to the completion of design documents, construction drawings, and competitive bids). Fuel Tax monies will be used to fund this project.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

"A Place for Paws" Dog Park Relocation Project

Classification: **Green Spaces**

Funding Status: Funded (2017-20)

Priority

Alignment:



Healthy and safe



High in quality of life

Project Description

This project involves relocating "A Place for Paws" Dog Park from Ridge Route Drive east of the eastbound public parking lot to a new location west of the eastbound public parking lot. The relocated dog park will include facilities and amenities similar to the former dog park. Due to the intensity of use and limited area of the dog park, as well as the on-going operations and maintenance requirements associated with natural turf grass, an artificial turf grass designed for use by dogs will be the primary recreational surface.

Purpose

This project is intended to provide continued local access to a public dog park in a new location with improved facilities and amenities.

Construction and Implementation Costs

The one-time cost of designing and constructing this project is estimated at \$704,909 (as of May 2019; subject to the completion of design documents, construction drawings, and competitive bids). \$586,025 in unassigned General Fund balance and \$118,884 in Proposition 68 (2018) Per Capita monies will be used to fund this project.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

City Hall Refurbishment and Safety Project: Phase 2 (Design and Construction)

Classification: **Buildings**

Funding Status: Funded (2019-20)

Priority

Alignment:



Healthy and safe

Project Description

This project involves refurbishments and safety improvements at City Hall, including the replacement of doors, windows, carpet, and baseboards, as well as work related to accessibility, functionality, and security.

Purpose

This project is intended to address maintenance needs and ensure that City Hall remains accessible, functional, safe, and secure. The work will safeguard and enhance the City's only public building and seat of government.

Design Costs

The one-time cost of designing and constructing this project is estimated at \$275,000 (as of March 2019; subject to the completion of design documents, construction drawings, and competitive bids). Unassigned General Fund balance will be used to fund this project.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure Project (Design)

Classification: **Buildings**

Funding Status: Funded (2019-20)

Priority

Alignment:



Healthy and safe



Environmentally conscious

Project Description

This project involves refurbishments and safety improvements at City Hall, including paint, the replacement of exterior signage, and the addition of a high-density filing system, as well as work related to accessibility, functionality, and security. This project also includes the purchase and/or installation of electric vehicle charging infrastructure at a publicly accessible location at or in the vicinity of City Hall, generally consisting of two charging stations.

Purpose

This project is intended to address maintenance needs and ensure that City Hall remains accessible, functional, safe, and secure. The work will safeguard and enhance the City's only public building and seat of government. The addition of electric vehicle charging infrastructure will support the expanded use of alternatively fueled vehicles in and around Laguna Woods.

Construction and Implementation Costs

The one-time cost of designing this project is estimated at \$32,500 (as of May 2017). \$25,000 in unassigned General Fund balance and \$7,500 in Mobile Source Reduction monies will be used to fund this project.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT WORKSHEETS**

FISCAL YEAR 2020-21

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CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Pavement Management Plan Project (Eastbound El Toro Road between Church Intersection and Moulton Parkway, Westbound El Toro Road between Willow Tree Center and Moulton Parkway)

Classification: **Transportation**

Funding Status: Funded (2020-21)

Priority

Alignment:



Healthy and safe



High in quality of life

Estimated Useful Life: 15 years

Project Description

This project involves the rehabilitation of deteriorated pavement along the specified street section(s), including cold milling/repaving and/or application of a surface seal of crack sealant and rubberized slurry. The work may also include reconstruction of curbs; adjustment of utility manholes and water valves to grade; re-establishment of survey monuments; and/or, replacement of existing painted striping and pavement markings.

Purpose

This project is part of the City's 10-year Pavement Management Plan to extend the useful life and improve the quality of pavement on street sections rated at a Pavement Condition Index ("PCI") below 80. Ongoing pavement management helps to minimize the prolonged and more impactful work that typically accompanies projects involving significantly degraded pavement. As of March 2018, the specified street sections had a blended PCI of 78.7.

Construction and Implementation Costs

The one-time cost of designing and constructing this project is estimated at \$275,000 (as of March 2019; subject to the completion of design documents, construction drawings, and competitive bids). Road Maintenance and Rehabilitation Program monies will be used to fund this project.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

**Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement
Project: Phase 4**

Classification: **Transportation**

Funding Status: Contingent on the receipt of external funding (2020-21)

Priority

Alignment:



Healthy and safe



High in quality of life

Project Description

This project involves the improvement of pedestrian paths-of-travel, including elimination of gaps, lifts, and other uneven sidewalk surfaces; reconstruction of curb ramps; reconstruction of driveway crossings; and/or, replacement of detectable warnings. The work may also include modification of right-of-way to increase navigable area and clearances.

Purpose

This project is based on the findings of an accessibility survey of City sidewalks and curb ramps. The improvements are intended to enhance ease of travel and promote compliance with the Americans with Disabilities Act of 1990, Architectural Barriers Act of 1968, and Rehabilitation Act of 1973.

Construction and Implementation Costs

The one-time cost of designing and constructing this project is estimated at \$150,000 (as of March 2019; subject to the completion of design documents, construction drawings, and competitive bids). This project is contingent on the receipt of external funding. The City anticipates applying for Community Development Block Grant ("CDBG") funding.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Water Efficient Median Improvement Project (Santa Maria Avenue between Via Vista and Moulton Parkway) (Design and Construction)

Classification: **Transportation/Green Spaces**

Funding Status: Partially Funded (2020-21; for design)

Priority

Alignment:



Healthy and safe



High in quality of life

Projected Funding Plan: 2021-22; for construction

Project Description

This project involves retrofitting three medians on Santa Maria Avenue with drought-tolerant landscaping and water efficient irrigation systems. Irrigated area in the medians will be limited to 25% of the pervious surface area. All existing turf grass and overhead spray irrigation will be eliminated.

Purpose

This project is intended to enhance streetscape aesthetics, reduce irrigation-related water consumption, and enable the future use of recycled water for irrigation. As available, the use of recycled water will help conserve potable water, thereby reducing demand for imported water.

Construction and Implementation Costs

The one-time cost of designing and constructing this project is estimated at \$250,000 (as of March 2019; subject to the completion of design documents, construction drawings, and competitive bids). Fuel Tax monies will be used to fund this project.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

Woods End Wilderness Preserve Trail Drainage and Improvement Project

Classification: **Green Spaces**

Funding Status: Funded (2020-21)

Priority

Alignment:



Healthy and safe



High in quality of life

Project Description

This project involves the construction and refurbishment of drainage and entry facilities, as well as work related to accessibility, safety, and security, at Woods End Wilderness Preserve.

Purpose

This project is intended to improve drainage and prevent stormwater runoff from the Woods End Wilderness Preserve trail (fire road). It will also enhance the safety and condition of City-maintained park areas.

Construction and Implementation Costs

The one-time cost of constructing this project is estimated at \$101,396 (as of May 2017; subject to competitive bids). \$20,280 in unassigned General Fund balance and \$81,116 in Proposition 68 (2018) Per Capita monies will be used to fund this project.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure Project (Construction)

Classification: **Buildings**

Funding Status: Funded (2020-21)

Priority

Alignment:



Healthy and safe



Environmentally conscious

Project Description

This project involves refurbishments and safety improvements at City Hall, including paint, the replacement of exterior signage, and the addition of a high-density filing system, as well as work related to accessibility, functionality, and security. This project also includes the purchase and/or installation of electric vehicle charging infrastructure at a publicly accessible location at or in the vicinity of City Hall, generally consisting of two charging stations.

Purpose

This project is intended to address maintenance needs and ensure that City Hall remains accessible, functional, safe, and secure. The work will safeguard and enhance the City's only public building and seat of government. The addition of electric vehicle charging infrastructure will support the expanded use of alternatively fueled vehicles in and around Laguna Woods.

Construction and Implementation Costs

The one-time cost of constructing this project is estimated at \$257,500 (as of May 2017; subject to the completion of design documents, construction drawings, and competitive bids). \$165,000 in unassigned General Fund balance, \$50,000 in Mobile Source Air Pollution Reduction Review Committee ("MSRC") monies, and \$42,500 in Mobile Source Reduction monies will be used to fund this project.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title:

City Hall Television Broadcast Improvement Project

Classification: **Buildings**

Funding Status: Funded (2020-21)

Priority

Alignment:



High in quality of life

Project Description

This project involves the replacement of analog video equipment in the City Council Chambers at City Hall with digital video equipment.

Purpose

This project is intended to improve the broadcast quality of the City's local government television channel. Currently, individuals who use digital or high-definition televisions to view the City's local government channel experience low picture quality as a result of existing analog video equipment.

Construction and Implementation Costs

The one-time cost of designing and constructing this project is estimated at \$75,000 (as of May 2017; subject to the completion of design documents, construction drawings, and competitive bids). PEG/Cable Television monies will be used to fund this project.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT WORKSHEETS**

FUTURE FISCAL YEARS

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CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title: **Americans with Disabilities Act (ADA) Pedestrian
Accessibility Improvement Project – Additional Phases**

Classification: **Transportation** Funding Status: Unfunded

Projected Funding Plan: See Table Below

Project Description

This project involves the improvement of pedestrian paths-of-travel, including elimination of gaps, lifts, and other uneven sidewalk surfaces; reconstruction of curb ramps; reconstruction of driveway crossings; and/or, replacement of detectable warnings. The work may also include modification of right-of-way to increase navigable area and clearances.

Purpose

This project is based on the findings of an accessibility survey of City sidewalks and curb ramps. The improvements are intended to enhance ease of travel and promote compliance with the Americans with Disabilities Act of 1990, Architectural Barriers Act of 1968, and Rehabilitation Act of 1973.

Construction and Implementation Costs

Over the course of fiscal years 2021-22 through 2029-30, the one-time cost of designing and constructing these projects is estimated at \$1,350,000 (as of March 2019; subject to the completion of design documents, construction drawings, and competitive bids). These projects are contingent on the receipt of external funding. The City anticipates applying for Community Development Block Grant (“CDBG”) funding.

Phase	Anticipated Fiscal Year	Total
5	2021-22	\$150,000
6	2022-23	\$150,000
7	2023-24	\$150,000
8	2024-25	\$150,000
9	2025-26	\$150,000
10	2026-27	\$150,000
11	2027-28	\$150,000
12	2028-29	\$150,000
13	2029-30	\$150,000
Total		\$1,350,000

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title: Pavement Management Plan Project – Additional Phases

Classification: **Transportation** **Funding Status:** Unfunded

Projected Funding Plan: See Table Below

Project Description

This project involves the rehabilitation of deteriorated pavement along the specified street section(s), including cold milling/repaving and/or application of a surface seal of crack sealant and rubberized slurry. The work may also include reconstruction of curbs; adjustment of utility manholes and water valves to grade; re-establishment of survey monuments; and/or, replacement of existing painted striping and pavement markings.

Purpose

This project is part of the City’s 10-year Pavement Management Plan to extend the useful life and improve the quality of pavement on street sections rated at a Pavement Condition Index (“PCI”) below 80. Ongoing pavement management helps to minimize the prolonged and more impactful work that typically accompanies projects involving significantly degraded pavement.

Construction and Implementation Costs

Over the course of fiscal years 2021-22 through 2029-30, the one-time cost of constructing these projects is estimated at \$1,317,380 (as of June 2016; subject to the completion of design documents, construction drawings, and competitive bids). It is anticipated that Road Maintenance and Rehabilitation Program revenue will be used to fund these projects.

Street Section(s)	Blended PCI as of March 2018	Anticipated Fiscal Year	Total
Southbound Moulton Parkway between Via Campo Verde and Calle Cortez	77	2021-22	\$267,000
Westbound El Toro Road between Aliso Creek Road and West City Limit, Eastbound and Westbound Santa Maria between Moulton Parkway and Commercial Driveway	77.7	2022-23	\$146,436
Northbound Moulton Parkway between South City Limit and Calle Cortez	83	2023-24	\$152,872

Northbound Moulton Parkway between Calle Cortez and El Toro Road	89.5	2024-25	\$180,000
Southbound Moulton Parkway between South City Limit and Calle Cortez, and between Via Campo Verde and El Toro Road	93.25	2025-26	\$199,350
Westbound El Toro Road between Tanager Lane and Aliso Creek Road	85.5	2026-27	\$164,837
Eastbound El Toro Road between Tanager Lane and West City Limit	88.7	2027-28	\$206,885
To be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in FY 2019-20	TBD	2028-29	TBD
To be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in FY 2019-20	TBD	2029-30	TBD
Total			\$1,317,380

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title: **City Hall Refurbishment and Safety Project: Phase 4 (Design and Construction)**

Classification: **Buildings** Funding Status: Unfunded

Projected Funding Plan: Fiscal Year 2023-24

Project Description

This project involves refurbishments and safety improvements at City Hall, including modernization of the elevator's electrical and lift systems, as well as work related to accessibility, functionality, and security.

Purpose

This project is intended to address maintenance needs and ensure that City Hall remains accessible, functional, safe, and secure. The work will safeguard and enhance the City's only public building and seat of government.

Design Costs

The one-time cost of designing and constructing this project is estimated at \$200,000 (as of April 2019; subject to the completion of design documents, construction drawings, and competitive bids). It is anticipated that unassigned General Fund balance will be used to fund this project.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title: **City Centre Park Lighting Improvement Project**

Classification: **Green Spaces** Funding Status: Unfunded

Projected Funding Plan: Fiscal Year 2026-27

Project Description

This project involves using existing conduit to install low-level walkway lighting along the serpentine walking path and hardscape areas in City Centre Park.

Purpose

This project is intended to improve the utility and function of City Centre Park. Light fixtures were part of the initial design for City Centre Park; however, only conduit to allow for future lighting was installed during construction.

Construction and Implementation Costs

The one-time cost of designing and constructing this project is estimated at \$115,000 (as of May 2016; subject to the completion of design documents, construction drawings, and competitive bids). No funding source has been identified; however, City personnel will continue to seek grant opportunities.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title: **City Hall Emergency Backup Generator Project (Design)**

Classification: **Buildings** Funding Status: Unfunded

Projected Funding Plan: Fiscal Year 2021-22

Project Description

This project involves the installation of an emergency backup generator and automatic transfer switch at City Hall. The emergency backup generator will be capable of providing sufficient power to allow City Hall to function for a period of not less than 24 hours of continuous use.

Purpose

This project is intended to ensure the security, reliability, and functionality of City Hall during emergencies. The installation of an appropriately sized and configured emergency backup generator will support continuity of City Hall's operations during energy shortages and disruptions.

Design Costs

The one-time cost of designing this project is estimated at \$60,000 (as of May 2017). It is anticipated that unassigned General Fund balance will be used to fund this project.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHEET

Project Title: **City Hall Emergency Backup Generator Project
(Construction)**

Classification: **Buildings** Funding Status: Unfunded

Projected Funding Plan: Fiscal Year 2022-23

Project Description

This project involves the installation of an emergency backup generator and automatic transfer switch at City Hall. The emergency backup generator will be capable of providing sufficient power to allow City Hall to function for a period of not less than 24 hours of continuous use.

Purpose

This project is intended to ensure the security, reliability, and functionality of City Hall during emergencies. The installation of an appropriately sized and configured emergency backup generator will support continuity of City Hall's operations during energy shortages and disruptions.

Construction and Implementation Costs

The one-time cost of constructing this project is estimated at \$385,000 (as of May 2017; subject to the completion of design documents, construction drawings, and competitive bids). It is anticipated that unassigned General Fund balance will be used to fund this project.

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CITY OF LAGUNA WOODS
Fiscal Years 2019-20 and 2020-21 Capital Improvement Program
Funding Plan

EXPENDITURES			FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Year 1				Year 2				
#	Project Title	Project Complete	Estimated Project Cost	Funded FY 14-15	Funded FY 15-16	Funded FY 16-17	Funded FY 17-18	Funded FY 18-19	Budget FY 19-20 (General Fund)	Budget FY 19-20 (Transportation Funds)	Proposed FY 19-20 (Other)	Amount Unfunded (If Partially Funded)	Budget FY 20-21 (General Fund)	Budget FY 20-21 (Transportation Funds)	Budget FY 20-21 (Other)	Amount Unfunded (If Partially Funded)
TRANSPORTATION PROJECTS																
1	El Toro Road Traffic Signal Synchronization Project		\$ 734,971	\$ 720	\$ 611,800	\$ 29,980	\$ 70,046	\$ -	\$ 7,200	\$ 15,225 (A)	-	-	-	-	-	-
2	Moulton Parkway Traffic Signal Synchronization Project		\$ 873,721	\$ 1,440	\$ 736,850	\$ 69,760	-	-	\$ 17,760	\$ 47,911 (B)	-	-	-	-	-	-
3	Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Paseo de Valencia), inclusive of additional sidewalk repairs on El Toro Road and pavement work at City Hall	✓	X	-	-	-	\$ 271,792	-	-	-	-	-	-	-	-	-
4	Pavement Management Plan Project (Eastbound El Toro Road between Avenida Sevilla and Church Intersection) and Various Median and Sidewalk Reconstruction	✓	X	-	-	-	-	\$ 248,408	-	-	-	-	-	-	-	-
5	Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Willow Tree Center)		\$ 275,000	-	-	-	-	-	-	\$ 275,000 (C)	-	-	-	-	-	-
6	Pavement Management Plan Project (Eastbound El Toro Road between Church Intersection and Moulton Parkway, Westbound El Toro Road between Willow Tree Center and Moulton Parkway)		\$ 275,000	-	-	-	-	-	-	-	-	-	-	\$ 275,000 (C)	-	-
7	Pavement Management Plan Project (Southbound Moulton Parkway between Via Campo Verde and Calle Cortez)		\$ 267,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Pavement Management Plan Project (Westbound El Toro Road between Aliso Creek Road and West City Limit, Eastbound and Westbound Santa Maria between Moulton Parkway and Commercial Driveway)		\$ 146,436	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Pavement Management Plan Project (Northbound Moulton Parkway between South City Limit and Calle Cortez)		\$ 152,872	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Pavement Management Plan Project (Northbound Moulton Parkway between Calle Cortez and El Toro Road)		\$ 180,000	-	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2019-20 and 2020-21 Capital Improvement Program
Funding Plan

EXPENDITURES			FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Year 1				Year 2				
#	Project Title	Project Complete	Estimated Project Cost	Funded FY 14-15	Funded FY 15-16	Funded FY 16-17	Funded FY 17-18	Funded FY 18-19	Budget FY 19-20 (General Fund)	Budget FY 19-20 (Transportation Funds)	Proposed FY 19-20 (Other)	Amount Unfunded (If Partially Funded)	Budget FY 20-21 (General Fund)	Budget FY 20-21 (Transportation Funds)	Budget FY 20-21 (Other)	Amount Unfunded (If Partially Funded)
11	Pavement Management Plan Project (Southbound Moulton Parkway between South City Limit and Calle Cortez, and between Via Campo Verde and El Toro Road)		\$ 199,350	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Pavement Management Plan Project (Westbound El Toro Road between Tanager Lane and Aliso Creek Road)		\$ 164,837	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Pavement Management Plan Project (Eastbound El Toro Road between Tanager Lane and West City Limit)		\$ 206,885	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Pavement Management Plan Project (to be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in FY 2019-20)		TBD	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Pavement Management Plan Project (to be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in FY 2019-20)		TBD	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 1 (Moulton Parkway)	✓	X	-	-	-	\$ 145,700	-	-	-	-	-	-	-	-	-
17	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 2 (El Toro Road and Moulton Parkway)	✓	X	-	-	-	-	\$ 145,700	-	-	-	-	-	-	-	-
18	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 3		\$ 145,700	-	-	-	-	-	-	\$ 145,700 (D)	-	-	-	-	-	-
19	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 4		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	\$ 150,000 (D)	-
20	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 5		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 6		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2019-20 and 2020-21 Capital Improvement Program
Funding Plan

EXPENDITURES			FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Year 1				Year 2				
#	Project Title	Project Complete	Estimated Project Cost	Funded FY 14-15	Funded FY 15-16	Funded FY 16-17	Funded FY 17-18	Funded FY 18-19	Budget FY 19-20 (General Fund)	Budget FY 19-20 (Transportation Funds)	Proposed FY 19-20 (Other)	Amount Unfunded (If Partially Funded)	Budget FY 20-21 (General Fund)	Budget FY 20-21 (Transportation Funds)	Budget FY 20-21 (Other)	Amount Unfunded (If Partially Funded)
22	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 7		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 8		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 9		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 10		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 11		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 12		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 13		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Drainage Improvement Project (Moulton Parkway at Santa Maria Avenue)	✓	X	-	-	-	\$ 91,195	-	-	-	-	-	-	-	-	-
TRANSPORTATION / GREEN SPACES PROJECTS																
30	Moulton Parkway Water Efficient Median Improvement Project (Design)	✓	X	-	\$ 52,250	-	-	-	-	-	-	-	-	-	-	-
	Moulton Parkway Water Efficient Median Improvement Project (Construction)	✓	X	-	-	\$ 273,914	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2019-20 and 2020-21 Capital Improvement Program
Funding Plan

EXPENDITURES			FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Year 1				Year 2				
#	Project Title	Project Complete	Estimated Project Cost	Funded FY 14-15	Funded FY 15-16	Funded FY 16-17	Funded FY 17-18	Funded FY 18-19	Budget FY 19-20 (General Fund)	Budget FY 19-20 (Transportation Funds)	Proposed FY 19-20 (Other)	Amount Unfunded (If Partially Funded)	Budget FY 20-21 (General Fund)	Budget FY 20-21 (Transportation Funds)	Budget FY 20-21 (Other)	Amount Unfunded (If Partially Funded)
31	Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Design)	✓	X	-	-	-	-	25,000	-	-	-	-	-	-	-	-
	Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Construction)		\$ 300,000	-	-	-	-	-	-	\$ 300,000 (E)	-	-	-	-	-	-
32	Water Efficient Median Improvement Project (Santa Maria Avenue between Via Vista and Moulton Parkway) (Design and Construction)		\$ 250,000	-	-	-	-	-	-	-	-	-	\$ 25,000	-	-	\$ 225,000
TRANSPORTATION / BUILDING PROJECTS																
33	City-maintained Catch Basins Full Capture Systems Retrofit Project		\$ 56,480	-	-	-	-	-	\$ 56,480	-	-	-	-	-	-	-
GREEN SPACES PROJECTS																
34	"A Place for Paws" Dog Park Relocation Project		\$ 704,909	-	-	-	495,000	61,304	\$ 29,721	-	\$ 118,884 (F)	-	-	-	-	-
35	City Centre Park Lighting Improvement Project		\$ 115,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Woods End Wilderness Preserve Trail Drainage and Improvement Project		\$ 101,396	-	-	-	-	-	-	-	-	-	\$ 20,280	-	\$ 81,116 (G)	-
BUILDING PROJECTS																
37	City Hall Restroom Repair and Improvement Project (Construction)	✓	X	-	-	-	\$ 283,363	\$ 75,000	-	-	-	-	-	-	-	-
38	City Hall Refurbishment and Safety Project: Phase 1 (Design)	✓	X	-	-	-	\$ 24,100	-	-	-	-	-	-	-	-	-
	City Hall Refurbishment and Safety Project: Phase 1 (Construction)	✓	X	-	-	-	-	\$ 90,000	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2019-20 and 2020-21 Capital Improvement Program
Funding Plan

EXPENDITURES			FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Year 1				Year 2				
#	Project Title	Project Complete	Estimated Project Cost	Funded FY 14-15	Funded FY 15-16	Funded FY 16-17	Funded FY 17-18	Funded FY 18-19	Budget FY 19-20 (General Fund)	Budget FY 19-20 (Transportation Funds)	Proposed FY 19-20 (Other)	Amount Unfunded (If Partially Funded)	Budget FY 20-21 (General Fund)	Budget FY 20-21 (Transportation Funds)	Budget FY 20-21 (Other)	Amount Unfunded (If Partially Funded)
39	City Hall Refurbishment and Safety Project: Phase 2 (Design and Construction)		\$ 275,000	-	-	-	-	-	\$ 275,000	-	-	-	-	-	-	-
40	City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Design)		\$ 32,500	-	-	-	-	-	\$ 25,000	-	\$ 7,500 (H)	-	-	-	-	-
	City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Construction)		\$ 257,500	-	-	-	-	-	-	-	-	-	\$ 165,000	-	\$ 92,500 (I)	-
41	City Hall Refurbishment and Safety Project: Phase 4 (Design and Construction)		\$ 200,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42	City Hall Emergency Backup Generator Project (Design)		\$ 60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
	City Hall Emergency Backup Generator Project (Construction)		\$ 385,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43	City Hall Television Broadcast Improvement Project		\$ 75,000	-	-	-	-	-	-	-	-	-	-	-	\$ 75,000 (J)	-
TOTAL (ALL PROJECTS)			\$ 7,934,556	\$ 2,160	\$ 1,400,900	\$ 373,654	\$ 1,381,196	\$ 645,412	\$ 411,161	\$ 638,136	\$ 272,084	\$ -	\$ 210,280	\$ 275,000	\$ 398,616	\$ 225,000

TRANSPORTATION-RELATED OPERATIONS & MAINTENANCE (K)																
M2 Measure M2 Fair Share Expenditures																
	Street Lighting - Public Right-of-Way		\$ 22,501	\$ 27,006	\$ 25,329	\$ 25,761	\$ 26,367	-	\$ 27,422	-	-	-	-	\$ 28,519	-	-
	Contract - Traffic Engineering		\$ 119,429	\$ 122,126	\$ 165,600	\$ 163,600	\$ 163,600	-	\$ 113,971	-	-	-	-	\$ 118,530	-	-
	Contract - Traffic Signal Maintenance		\$ 35,502	\$ 23,843	\$ 41,505	\$ 51,983	\$ 52,325	-	\$ 54,941	-	-	-	-	\$ 57,139	-	-
	Vendor Reimbursements (Prior Year Charges)		\$ (9,495)	-	-	-	-	-	-	-	-	-	-	-	-	-
	Allowable Overhead Costs		\$ 1,535	\$ 600	\$ 600	\$ 700	\$ 700	-	\$ 800	-	-	-	-	\$ 800	-	-
TOTAL			\$ 169,472	\$ 173,575	\$ 233,034	\$ 242,044	\$ 242,992	\$ -	\$ 197,134	\$ -	\$ -	\$ -	\$ -	\$ 204,988	\$ -	\$ -

- (A) This project will be funded using \$7,200 in General Fund monies (including payments from other participating cities) and \$15,225 in Measure M2 (OC Go) Fund monies (Fiscal Year 2019-20).
- (B) This project will be funded using \$17,760 in General Fund monies (including payments from other participating cities) and \$47,911 in Measure M2 (OC Go) Fund monies (Fiscal Year 2019-20).
- (C) This project will be funded using Road Maintenance and Rehabilitation Program Fund monies.
- (D) This project is contingent on the City receiving external funding. The City anticipates receiving Community Development Block Grant (CDBG) funding.
- (E) This project will be funded using Fuel Tax Fund monies.
- (F) This project is contingent on the City receiving external funding. The City anticipates receiving Proposition 68 (2018) funding. This project would be funded using \$29,721 in General Fund monies and \$118,884 in Proposition 68 (2018) Per Capita Fund monies (Fiscal Year 2019-20).
- (G) This project is contingent on the City receiving external funding. The City anticipates receiving Proposition 68 (2018) funding, as well as a contribution from the El Toro Water District related to the Oso Lift Station Lot Line Adjustment LLA-1309. This project would be

CITY OF LAGUNA WOODS
Fiscal Years 2019-20 and 2020-21 Capital Improvement Program
Funding Plan

EXPENDITURES			FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Year 1				Year 2				
#	Project Title	Project Complete	Estimated Project Cost	Funded FY 14-15	Funded FY 15-16	Funded FY 16-17	Funded FY 17-18	Funded FY 18-19	Budget FY 19-20 (General Fund)	Budget FY 19-20 (Transportation Funds)	Proposed FY 19-20 (Other)	Amount Unfunded (If Partially Funded)	Budget FY 20-21 (General Fund)	Budget FY 20-21 (Transportation Funds)	Budget FY 20-21 (Other)	Amount Unfunded (If Partially Funded)

funded using \$20,280 in General Fund monies (including a \$2,009 contribution from the El Toro Water District) and \$81,116 in Proposition 68 (2018) Per Capita Fund monies.

(H) This project will be funded using \$25,000 in General Fund monies and \$7,500 in Mobile Source Reduction Fund monies.

(I) This project will be funded using \$165,000 in General Fund monies, \$50,000 in Mobile Source Air Pollution Reduction Review Committee (MSRC) funding, and \$42,500 in Mobile Source Reduction Fund monies.

(J) This project will be funded using Public, Educational, and Governmental ("PEG")/Cable Television Fund monies.

(K) This information is provided at the direction of the Orange County Transportation Authority. Operations and maintenance expenses are not capital improvement projects.

CITY OF LAGUNA WOODS
Fiscal Years 2021-22 through 2025-26 Capital Improvement Program
Projected Funding Plan

EXPENDITURES		Year 3				Year 4				Year 5				Year 6				Year 7						
		Project Complete	Estimated Project Cost	Projected FY 21-22 (General Fund)	Projected FY 21-22 (Transportation Funds)	Projected FY 21-22 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 22-23 (General Fund)	Projected FY 22-23 (Transportation Funds)	Projected FY 22-23 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 23-24 (General Fund)	Projected FY 23-24 (Transportation Funds)	Projected FY 23-24 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 24-25 (General Fund)	Projected FY 24-25 (Transportation Funds)	Projected FY 24-25 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 25-26 (General Fund)	Projected FY 25-26 (Transportation Funds)	Projected FY 25-26 (Other)	Amount Unfunded (If Partially Funded)	
TRANSPORTATION PROJECTS																								
1	El Toro Road Traffic Signal Synchronization Project		\$ 734,971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Moulton Parkway Traffic Signal Synchronization Project		\$ 873,721	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Paseo de Valencia), inclusive of additional sidewalk repairs on El Toro Road and pavement work at City Hall	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Pavement Management Plan Project (Eastbound El Toro Road between Avenida Sevilla and Church Intersection) and Various Median and Sidewalk Reconstruction	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Willow Tree Center)		\$ 275,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Pavement Management Plan Project (Eastbound El Toro Road between Church Intersection and Moulton Parkway, Westbound El Toro Road between Willow Tree Center and Moulton Parkway)		\$ 275,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Pavement Management Plan Project (Southbound Moulton Parkway between Via Campo Verde and Calle Cortez)		\$ 267,000	-	\$ 267,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Pavement Management Plan Project (Westbound El Toro Road between Aliso Creek Road and West City Limit, Eastbound and Westbound Santa Maria between Moulton Parkway and Commercial Driveway)		\$ 146,436	-	-	-	-	\$ 146,436	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Pavement Management Plan Project (Northbound Moulton Parkway between South City Limit and Calle Cortez)		\$ 152,872	-	-	-	-	-	-	-	\$ 152,872	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Pavement Management Plan Project (Northbound Moulton Parkway between Calle Cortez and El Toro Road)		\$ 180,000	-	-	-	-	-	-	-	-	-	-	-	\$ 180,000	-	-	-	-	-	-	-	-	-
11	Pavement Management Plan Project (Southbound Moulton Parkway between South City Limit and Calle Cortez, and between Via Campo Verde and El Toro Road)		\$ 199,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 199,350	-	-	-	-
12	Pavement Management Plan Project (Westbound El Toro Road between Tanager Lane and Aliso Creek Road)		\$ 164,837	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Pavement Management Plan Project (Eastbound El Toro Road between Tanager Lane and West City Limit)		\$ 206,885	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Pavement Management Plan Project (to be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in FY 2019-20)		TBD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Pavement Management Plan Project (to be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in FY 2019-20)		TBD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2021-22 through 2025-26 Capital Improvement Program
Projected Funding Plan

EXPENDITURES																							
#	Project Title	Project Complete	Estimated Project Cost	Year 3				Year 4				Year 5				Year 6				Year 7			
				Projected FY 21-22 (General Fund)	Projected FY 21-22 (Transportation Funds)	Projected FY 21-22 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 22-23 (General Fund)	Projected FY 22-23 (Transportation Funds)	Projected FY 22-23 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 23-24 (General Fund)	Projected FY 23-24 (Transportation Funds)	Projected FY 23-24 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 24-25 (General Fund)	Projected FY 24-25 (Transportation Funds)	Projected FY 24-25 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 25-26 (General Fund)	Projected FY 25-26 (Transportation Funds)	Projected FY 25-26 (Other)	Amount Unfunded (If Partially Funded)
16	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 1 (Moulton Parkway)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 2 (El Toro Road and Moulton Parkway)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 3		\$ 145,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 4		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 5		\$ 150,000	-	-	\$ 150,000 (A)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 6		\$ 150,000	-	-	-	-	-	-	\$ 150,000 (A)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 7		\$ 150,000	-	-	-	-	-	-	-	-	-	-	\$ 150,000 (A)	-	-	-	-	-	-	-	-	-
23	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 8		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 150,000 (A)	-	-	-	-	-
24	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 9		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 150,000 (A)	-
25	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 10		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 11		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 12		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 13		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Drainage Improvement Project (Moulton Parkway at Santa Maria Avenue)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION / GREEN SPACES PROJECTS																							
30	Moulton Parkway Water Efficient Median Improvement Project (Design)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2021-22 through 2025-26 Capital Improvement Program
Projected Funding Plan

EXPENDITURES		Year 3				Year 4				Year 5				Year 6				Year 7					
		Project Complete	Estimated Project Cost	Projected FY 21-22 (General Fund)	Projected FY 21-22 (Transportation Funds)	Projected FY 21-22 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 22-23 (General Fund)	Projected FY 22-23 (Transportation Funds)	Projected FY 22-23 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 23-24 (General Fund)	Projected FY 23-24 (Transportation Funds)	Projected FY 23-24 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 24-25 (General Fund)	Projected FY 24-25 (Transportation Funds)	Projected FY 24-25 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 25-26 (General Fund)	Projected FY 25-26 (Transportation Funds)	Projected FY 25-26 (Other)	Amount Unfunded (If Partially Funded)
30	Moulton Parkway Water Efficient Median Improvement Project (Construction)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Design)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Construction)		\$ 300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Water Efficient Median Improvement Project (Santa Maria Avenue between Via Vista and Moulton Parkway) (Design and Construction)		\$ 250,000	\$ 225,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION / BUILDING PROJECTS																							
33	City-maintained Catch Basins Full Capture Systems Retrofit Project		\$ 56,480	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GREEN SPACES PROJECTS																							
34	"A Place for Paws" Dog Park Relocation Project		\$ 704,909	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	City Centre Park Lighting Improvement Project		\$ 115,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Woods End Wilderness Preserve Trail Drainage and Improvement Project		\$ 101,396	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BUILDING PROJECTS																							
37	City Hall Restroom Repair and Improvement Project (Construction)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	City Hall Refurbishment and Safety Project: Phase 1 (Design)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	City Hall Refurbishment and Safety Project: Phase 1 (Construction)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	City Hall Refurbishment and Safety Project: Phase 2 (Design and Construction)		\$ 275,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Design)		\$ 32,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Construction)		\$ 257,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	City Hall Refurbishment and Safety Project: Phase 4 (Design and Construction)		\$ 200,000	-	-	-	-	-	-	-	\$ 200,000	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2021-22 through 2025-26 Capital Improvement Program
Projected Funding Plan

EXPENDITURES		Year 3				Year 4				Year 5				Year 6				Year 7					
#	Project Title	Project Complete	Estimated Project Cost	Projected FY 21-22 (General Fund)	Projected FY 21-22 (Transportation Funds)	Projected FY 21-22 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 22-23 (General Fund)	Projected FY 22-23 (Transportation Funds)	Projected FY 22-23 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 23-24 (General Fund)	Projected FY 23-24 (Transportation Funds)	Projected FY 23-24 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 24-25 (General Fund)	Projected FY 24-25 (Transportation Funds)	Projected FY 24-25 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 25-26 (General Fund)	Projected FY 25-26 (Transportation Funds)	Projected FY 25-26 (Other)	Amount Unfunded (If Partially Funded)
42	City Hall Emergency Backup Generator Project (Design)		\$ 60,000	\$ 60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	City Hall Emergency Backup Generator Project (Construction)		\$ 385,000	-	-	-	-	\$ 385,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	City Hall Television Broadcast Improvement Project		\$ 75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL (ALL PROJECTS)			\$ 7,934,556	\$ 285,000	\$ 267,000	\$ 150,000	\$ -	\$ 385,000	\$ 146,436	\$ 150,000	\$ -	\$ 200,000	\$ 152,872	\$ 150,000	\$ -	\$ -	\$ 180,000	\$ 150,000	\$ -	\$ -	\$ 199,350	\$ 150,000	\$ -
TRANSPORTATION-RELATED OPERATIONS & MAINTENANCE (B)																							
M2 Measure M2 Fair Share Expenditures																							
Street Lighting - Public Right-of-Way				\$ 29,089	-	-	-	-	\$ 29,671	-	-	-	\$ 30,265	-	-	-	\$ 30,870	-	-	-	\$ 31,487	-	-
Contract - Traffic Engineering				\$ 120,901	-	-	-	-	\$ 123,319	-	-	-	\$ 125,785	-	-	-	\$ 128,301	-	-	-	\$ 130,867	-	-
Contract - Traffic Signal Maintenance				\$ 58,282	-	-	-	-	\$ 59,447	-	-	-	\$ 60,636	-	-	-	\$ 61,849	-	-	-	\$ 63,086	-	-
Vendor Reimbursements (Prior Year Charges)				\$ -	-	-	-	-	\$ -	-	-	-	\$ -	-	-	-	\$ -	-	-	-	\$ -	-	-
Allowable Overhead Costs				\$ 816	-	-	-	-	\$ 832	-	-	-	\$ 849	-	-	-	\$ 866	-	-	-	\$ 883	-	-
TOTAL				\$ 209,088	\$ -	\$ -	\$ -	\$ -	\$ 213,270	\$ -	\$ -	\$ -	\$ 217,535	\$ -	\$ -	\$ -	\$ 221,886	\$ -	\$ -	\$ -	\$ 226,323	\$ -	\$ -

(A) This project is contingent on the City receiving external funding. The City anticipates receiving Community Development Block Grant (CDBG) funding.
(B) This information is provided at the direction of the Orange County Transportation Authority. Operations and maintenance expenses are not capital improvement projects.

CITY OF LAGUNA WOODS
Fiscal Years 2026-27 through 2029-30 Capital Improvement Program
Projected Funding Plan

EXPENDITURES		Year 8						Year 9				Year 10				Year 11			
#	Project Title	Project Complete	Estimated Project Cost	Projected FY 26-27 (General Fund)	Projected FY 26-27 (Transportation Funds)	Projected FY 26-27 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 27-28 (General Fund)	Projected FY 27-28 (Transportation Funds)	Projected FY 27-28 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 28-29 (General Fund)	Projected FY 28-29 (Transportation Funds)	Projected FY 28-29 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 29-30 (General Fund)	Projected FY 29-30 (Transportation Funds)	Projected FY 29-30 (Other)	Amount Unfunded (If Partially Funded)
TRANSPORTATION PROJECTS																			
1	El Toro Road Traffic Signal Synchronization Project		\$ 734,971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Moulton Parkway Traffic Signal Synchronization Project		\$ 873,721	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Paseo de Valencia), inclusive of additional sidewalk repairs on El Toro Road and pavement work at City Hall	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Pavement Management Plan Project (Eastbound El Toro Road between Avenida Sevilla and Church Intersection) and Various Median and Sidewalk Reconstruction	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Willow Tree Center)		\$ 275,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Pavement Management Plan Project (Eastbound El Toro Road between Church Intersection and Moulton Parkway, Westbound El Toro Road between Willow Tree Center and Moulton Parkway)		\$ 275,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Pavement Management Plan Project (Southbound Moulton Parkway between Via Campo Verde and Calle Cortez)		\$ 267,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Pavement Management Plan Project (Westbound El Toro Road between Aliso Creek Road and West City Limit, Eastbound and Westbound Santa Maria between Moulton Parkway and Commercial Driveway)		\$ 146,436	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Pavement Management Plan Project (Northbound Moulton Parkway between South City Limit and Calle Cortez)		\$ 152,872	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Pavement Management Plan Project (Northbound Moulton Parkway between Calle Cortez and El Toro Road)		\$ 180,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Pavement Management Plan Project (Southbound Moulton Parkway between South City Limit and Calle Cortez, and between Via Campo Verde and El Toro Road)		\$ 199,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Pavement Management Plan Project (Westbound El Toro Road between Tanager Lane and Aliso Creek Road)		\$ 164,837	-	\$ 164,837	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2026-27 through 2029-30 Capital Improvement Program
Projected Funding Plan

EXPENDITURES		Year 8						Year 9				Year 10				Year 11			
		Project Complete	Estimated Project Cost	Projected FY 26-27 (General Fund)	Projected FY 26-27 (Transportation Funds)	Projected FY 26-27 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 27-28 (General Fund)	Projected FY 27-28 (Transportation Funds)	Projected FY 27-28 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 28-29 (General Fund)	Projected FY 28-29 (Transportation Funds)	Projected FY 28-29 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 29-30 (General Fund)	Projected FY 29-30 (Transportation Funds)	Projected FY 29-30 (Other)	Amount Unfunded (If Partially Funded)
13	Pavement Management Plan Project (Eastbound El Toro Road between Tanager Lane and West City Limit)		\$ 206,885	-	-	-	-	-	\$ 206,885	-	-	-	-	-	-	-	-	-	-
14	Pavement Management Plan Project (to be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in FY 2019-20)		TBD	-	-	-	-	-	-	-	-	-	-	TBD	-	-	-	-	-
15	Pavement Management Plan Project (to be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in FY 2019-20)		TBD	-	-	-	-	-	-	-	-	-	-	-	-	TBD	-	-	-
16	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 1 (Moulton Parkway)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 2 (El Toro Road and Moulton Parkway)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 3		\$ 145,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 4		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 5		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 6		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 7		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 8		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 9		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 10		\$ 150,000	-	-	\$ 150,000 (A)	-	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2026-27 through 2029-30 Capital Improvement Program
Projected Funding Plan

EXPENDITURES		Year 8						Year 9				Year 10				Year 11			
		Project Complete	Estimated Project Cost	Projected FY 26-27 (General Fund)	Projected FY 26-27 (Transportation Funds)	Projected FY 26-27 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 27-28 (General Fund)	Projected FY 27-28 (Transportation Funds)	Projected FY 27-28 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 28-29 (General Fund)	Projected FY 28-29 (Transportation Funds)	Projected FY 28-29 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 29-30 (General Fund)	Projected FY 29-30 (Transportation Funds)	Projected FY 29-30 (Other)	Amount Unfunded (If Partially Funded)
26	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 11		\$ 150,000	-	-	-	-	-	-	\$ 150,000 (A)	-	-	-	-	-	-	-	-	-
27	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 12		\$ 150,000	-	-	-	-	-	-	-	-	-	-	\$ 150,000 (A)	-	-	-	-	-
28	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 13		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 150,000 (A)	-
29	Drainage Improvement Project (Moulton Parkway at Santa Maria Avenue)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION / GREEN SPACES PROJECTS																			
30	Moulton Parkway Water Efficient Median Improvement Project (Design)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Moulton Parkway Water Efficient Median Improvement Project (Construction)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Design)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Construction)		\$ 300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Water Efficient Median Improvement Project (Santa Maria Avenue between Via Vista and Moulton Parkway) (Design and Construction)		\$ 250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION / BUILDING PROJECTS																			
33	City-maintained Catch Basins Full Capture Systems Retrofit Project		\$ 56,480	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GREEN SPACES PROJECTS																			
34	"A Place for Paws" Dog Park Relocation Project		\$ 704,909	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	City Centre Park Lighting Improvement Project		\$ 115,000	\$ 115,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2026-27 through 2029-30 Capital Improvement Program
Projected Funding Plan

EXPENDITURES		Project Complete	Estimated Project Cost	Year 8				Year 9				Year 10				Year 11			
				Projected FY 26-27 (General Fund)	Projected FY 26-27 (Transportation Funds)	Projected FY 26-27 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 27-28 (General Fund)	Projected FY 27-28 (Transportation Funds)	Projected FY 27-28 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 28-29 (General Fund)	Projected FY 28-29 (Transportation Funds)	Projected FY 28-29 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 29-30 (General Fund)	Projected FY 29-30 (Transportation Funds)	Projected FY 29-30 (Other)	Amount Unfunded (If Partially Funded)
36	Woods End Wilderness Preserve Trail Drainage and Improvement Project		\$ 101,396	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BUILDING PROJECTS																			
37	City Hall Restroom Repair and Improvement Project (Construction)	✓	 	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	City Hall Refurbishment and Safety Project: Phase 1 (Design)	✓	 	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	City Hall Refurbishment and Safety Project: Phase 1 (Construction)	✓	 	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	City Hall Refurbishment and Safety Project: Phase 2 (Design and Construction)		\$ 275,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Design)		\$ 32,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Construction)		\$ 257,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	City Hall Refurbishment and Safety Project: Phase 4 (Design and Construction)		\$ 200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	City Hall Emergency Backup Generator Project (Design)		\$ 60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	City Hall Emergency Backup Generator Project (Construction)		\$ 385,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	City Hall Television Broadcast Improvement Project		\$ 75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL (ALL PROJECTS)			\$ 7,934,556	\$ 115,000	\$ 164,837	\$ 150,000	\$ -	\$ -	\$ 206,885	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ -

TRANSPORTATION-RELATED OPERATIONS & MAINTENANCE (B)																			
M2	Measure M2 Fair Share Expenditures																		
	Street Lighting - Public Right-of-Way			\$ 32,117	-	-	-	-	\$ 32,759	-	-	-	\$ 33,414	-	-	-	\$ 34,083	-	-
	Contract - Traffic Engineering			\$ 133,484	-	-	-	-	\$ 136,154	-	-	-	\$ 138,877	-	-	-	\$ 141,655	-	-
	Contract - Traffic Signal Maintenance			\$ 64,348	-	-	-	-	\$ 65,635	-	-	-	\$ 66,947	-	-	-	\$ 68,286	-	-
	Vendor Reimbursements (Prior Year Charges)			\$ -	-	-	-	-	\$ -	-	-	-	\$ -	-	-	-	\$ -	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2026-27 through 2029-30 Capital Improvement Program
Projected Funding Plan

EXPENDITURES			Year 8				Year 9				Year 10				Year 11				
#	Project Title	Project Complete	Estimated Project Cost	Projected FY 26-27 (General Fund)	Projected FY 26-27 (Transportation Funds)	Projected FY 26-27 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 27-28 (General Fund)	Projected FY 27-28 (Transportation Funds)	Projected FY 27-28 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 28-29 (General Fund)	Projected FY 28-29 (Transportation Funds)	Projected FY 28-29 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 29-30 (General Fund)	Projected FY 29-30 (Transportation Funds)	Projected FY 29-30 (Other)	Amount Unfunded (If Partially Funded)
	Allowable Overhead Costs			\$ 901	-	-	-	\$ 919	-	-	-	\$ 937	-	-	-	\$ 956	-	-	-
TOTAL			\$ 230,849	\$ -	\$ -	\$ -	\$ 235,466	\$ -	\$ -	\$ -	\$ 240,176	\$ -	\$ -	\$ -	\$ 244,979	\$ -	\$ -	\$ -	\$ -

(A) This project is contingent on the City receiving external funding. The City anticipates receiving Community Development Block Grant (CDBG) funding.
(B) This information is provided at the direction of the Orange County Transportation Authority. Operations and maintenance expenses are not capital improvement projects.

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APPENDIX A

Administrative Policy 2.9 (Budgeting, Reserves, and Reporting)

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**CITY OF LAGUNA WOODS
ADMINISTRATIVE POLICY 2.9**

BUDGETING, RESERVES, AND REPORTING

2.9.01. Statement of Purpose.

This Administrative Policy is intended to provide a framework for the development of the City of Laguna Woods' budget, with an emphasis on balance, transparency, fiscal responsibility, and long-term planning, as well as related financial reporting.

2.9.02. Budget Periods.

The City operates on a fiscal year beginning on July 1 and ending on the following June 30. The City Manager shall present a proposed biennial fiscal years budget to the City Council no later than June 30 of each odd-numbered year.

2.9.03. Budget Adoption.

The City Council shall adopt a budget for the upcoming two fiscal years no later than June 30 of each odd-numbered year. Such adoption shall occur at a public meeting duly noticed pursuant to all applicable provisions of California Government Code (Ralph M. Brown Act). Members of the public shall have an opportunity to comment on the proposed budget prior to adoption.

2.9.04. Budget Standards.

1. The budget and the underlying accounting shall be prepared in accordance with applicable law and Generally Accepted Accounting Principles (GAAP) for municipal governments on a modified accrual basis.
2. The budget shall be adopted at the fund level. Sufficient detail shall be provided in accompanying narrative to describe significant programs, projects, and services, as well as employee staffing levels.
3. The budget shall be developed using conservative projections of revenue and expenditure levels. Projections shall consider economic forecasts and data from multiple sources, including independent analysis of the two largest sources of ongoing General Fund revenue – property tax and sales tax.

4. The budget development process is intended to weigh competing requests for City resources within anticipated fiscal constraints. Notwithstanding emergency needs and circumstances that may dictate otherwise, requests for new, ongoing programs made outside of the budget development process are discouraged.
5. Current fiscal year revenues should fund current fiscal year expenditures. Use of the unassigned General Fund balance should be limited to one-time projects, capital improvement projects, the payment of long-term liabilities for periods beyond the current fiscal year, and emergency expenditures.
6. Unless specifically restricted by law, GAAP, a funding source, or an agreement, revenues shall be deposited in the General Fund and allocated in accordance with this Administrative Policy. Restricted revenues shall be deposited and allocated as required, including in a manner that ensures that revenues are spent and/or obligated for eligible purposes within required timeframes.
7. Grant funds are often distributed on a reimbursement basis, meaning that the City is required to make expenditures in advance of receiving the offsetting revenue. The unassigned General Fund balance may be used to make temporary “loans” to grant-funded programs, projects, and services until reimbursements are received. Such temporary “loans” are not reflected in the budget.
8. In order to assist with the long-term development of funding for major capital improvement projects on public property, an 11-year Capital Improvement Program (CIP) for “major capital improvements projects” shall be adopted as a part of each budget. To comply with Orange County Transportation Authority requirements for maintaining eligibility to receive Measure M2 (OC Go) funds, a CIP shall also be adopted at each fiscal year intervening biennial budget adoptions. The adoption of intervening CIPs may also necessitate amendment of adopted budgets. A “major capital improvement project” is any project that meets the definition of a “public project” in California Public Contracts Code Section 22002, including “construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work” of facilities owned, leased, or operated by the City, as well as any non-minor “painting or repainting.” Maintenance is not considered a public project. A “major capital improvement project” also includes pavement management work included in the City’s 10-year Pavement Management Plan and work that is required to be included in the CIP for Measure M2 eligibility.

9. While the first two years of the 11-year CIP are included in the budget, the City Council shall retain the ability to modify the CIP at its discretion and no funding commitment is created by the inclusion of unfunded projects or projects phased for future fiscal years.
10. With the exception of CIP and non-operating project budgets, which shall be automatically carried over until the project is completed, carryovers of budget appropriations between fiscal years require approval of the City Council. All carryovers of budget appropriations between fiscal years shall be finalized and all necessary accounting entries made within 60 days of the submission of each Comprehensive Annual Financial Report to the City Council. Once a CIP or non-operating project is completed, the balance remaining within the budget shall be automatically returned to the fund from which it originated.

2.9.05. Budget Adjustments.

During fiscal years, circumstances may require adjustment of the appropriations established in the adopted budget. The City Manager is authorized to make budget adjustments within adopted fund-level appropriations, and may also reduce adopted fund-level appropriations, based on economic conditions or the needs of the City. Increases in adopted-fund level appropriations require City Council approval.

2.9.06. Reserves and Fund Balance.

Reserves are a key component of fiscal responsibility and financial resilience. They provide the City with options for responding to unanticipated events and risk.

Reserves are set aside as a part of fund balance. The term “fund balance” is used to describe the net position of the General Fund and other governmental funds. There are five categories of fund balance recognized by the Governmental Accounting Standards Board (GASB): *nonspendable*, *restricted*, *committed*, *assigned*, and *unassigned*. The committed, assigned, and unassigned categories are collectively known as “unrestricted fund balance.” Unrestricted fund balance may be considered the financial resources that are available, or are capable of being made available, for periodic, unanticipated, and emergency needs, without limitation.

The City shall evaluate the adequacy of the overall target for committed and assigned reserves and individual targets by reserve category contained in this Administrative Policy at least as frequently as each biennial budget development process. In doing so, the City shall consider current and future risk and funding obligations that may

impact reserve levels, as well as best practices established by the Government Finance Officers Association and other authoritative entities.

The time and method for replenishment of reserves shall be defined following use thereof, based on the category of reserve, reason required, amount used, and other relevant factors. The City shall strive to replenish reserve balances within three years of use. Funds for replenishment may be drawn from one-time revenues, excess revenues, year-end surpluses, reductions in appropriations, or other means deemed appropriate at the time reserve funds are used. A long-term perspective shall be considered when evaluating methods for replenishment.

Overall Target for Committed and Assigned Reserves

Based on risk assessment and long-term projection of potential reserve needs, the overall target for committed and assigned reserves shall be established in an amount equal to at least 50% of the adopted General Fund revenue budget at the beginning of each fiscal year (July 1), less any one-time revenues and non-operating revenues. Although annual revenues may fluctuate, they have historically been more stable than annual appropriations, allowing for greater consistency in committed and assigned reserve calculations year-over-year. The fund balance equal to the overall target for committed and assigned reserves shall be allocated first to other committed and assigned reserves and then to the General Fund Contingency Fund.

Committed and Assigned Reserves

Paid Leave Contingency Reserve

The City shall maintain a Paid Leave Contingency Reserve with an annual target equal to projected accrued paid leave balances at the end of each fiscal year (June 30), in accordance with the City's paid leave policies and obligations. An estimate of the annual target shall be adopted as a part of the City's budget and finalized by City Council action after fiscal-year-end calculations are available. The City Manager is authorized to make expenditures from the Paid Leave Contingency Reserve in amounts necessary to comply with the City's paid leave policies and obligations (e.g., the payment of accrued paid leave upon an employee's separation from the City). The Administrative Services Director/City Treasurer shall notify the City Council of all expenditures made from the Paid Leave Contingency Reserve as a part of the quarterly budget reporting described in Section 2.9.09.

Self-Insurance Contingency Reserve

The City shall maintain a Self-Insurance Contingency Reserve for liability and workers' compensation claim settlements not covered by insurance policies. In developing the annual target for this reserve, the City shall consider its five-year claims settlement history, the status of any pending claims, and any reasonably anticipated future claims activity. The City Manager is authorized to make expenditures from the Self-Insurance Contingency Reserve of up to \$50,000 per individual claim settlement. The Administrative Services Director/City Treasurer shall notify the City Council of all expenditures made from the Self-Insurance Contingency Reserve as a part of the quarterly budget reporting described in Section 2.9.09. Expenditures from the Self-Insurance Contingency Reserve in excess of \$50,000 per individual claim settlement require approval of the City Council.

General Contingency Reserve

The City shall maintain a General Contingency Reserve for economic uncertainty, operating contingencies, and emergencies caused by calamitous events. This reserve shall be established, annually, in an amount not less than the current overall target for total reserves less the amounts set aside for other reserves. Expenditures from the General Contingency Reserve require City Council approval.

Unassigned General Fund Balance

In addition to committed and assigned reserves, unassigned General Fund balance is available for any governmental purpose and can be appropriated upon direction from the City Council. Use of the unassigned General Fund balance should be limited to one-time projects, capital improvement projects, the payment of long-term liabilities for periods beyond the current fiscal year, and emergency expenditures.

2.9.07. Unfunded Accrued Liability for Retirement Plans.

The City shall consider making lump sum payments to reduce unfunded accrued liability for California Public Employees' Retirement System (CalPERS) pension plans at least as frequently as each biennial budget development process. The City shall strive to maintain an at least 80% funded level for all CalPERS pension plans.

2.9.08. Other Post-Employment Benefits Trust Fund.

The City shall maintain an irrevocable Internal Revenue Code Section 115 trust fund to prefund other post-employment benefit (OPEB) liability incurred as a result of state-mandated retiree medical obligations. The City shall strive to maintain an at least 80% prefunding level calculated at least as frequently as CalPERS requires employers to prepare actuarial valuations of OPEB liability for participation in the California Employers' Retiree Benefit Trust Fund. Contributions to the OPEB Trust Fund require approval of the City Council. Expenditures from the OPEB Trust Fund shall be made in a manner approved by the City Council.

2.9.09. Reporting.

1. The Administrative Services Director/City Treasurer shall prepare and submit a Comprehensive Annual Financial Report (CAFR) with each of the sections prescribed by GASB, including an independent audit performed by a qualified firm, to the City Council within eight months of the end of each fiscal year. The City shall strive for submission of the CAFR to the City Council within six months of the end of each fiscal year and an unqualified audit opinion.
2. The Administrative Services Director/City Treasurer shall prepare and submit a quarterly budget report to the City Council within 60 days of the end of each quarter. The report shall include actual year-to-date revenues and expenditures by fund; information regarding any change in revenue projections or anticipated expenditures that is likely to impact the ability to carry out budgeted activities; and, notification of all expenditures made from the Paid Leave Contingency Fund and Self-Insurance Contingency Fund during the subject quarter.
3. The Administrative Services Director/City Treasurer shall prepare and submit a monthly investment report to the City Council within 30 days of the end of each month. The report shall include the information specified in Section 2.2.17 of Administrative Policy 2.2.
4. The City Council may request additional or supplemental budget, investment, or financial reports at any time by providing direction to the City Manager.

2.9.10. Relationship to Federal and State Laws.

Where federal or state laws are more restrictive than or contradict this Administrative Policy, such laws shall take precedence. Where this Administrative Policy is more restrictive than federal or state laws, this Administrative Policy shall take precedence. The Administrative Services Director/City Treasurer shall advise the City Council

of any contradictions of federal or state law for consideration during each biennial budget development process.

City Council Adoption: June 19, 2019

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APPENDIX E

Glossary of Terms and Acronyms

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APPENDIX E

Appendix E is intended to define significant terms and acronyms used in this budget and work plan. Individuals with questions regarding these or other terms or acronyms are encouraged to contact the City's Administrative Services Department.

GLOSSARY OF TERMS AND ACRONYMS

AMERICANS WITH DISABILITIES ACT (ADA): The Americans with Disabilities Act is a federal law that prohibits discrimination and ensures equal opportunity for individuals with disabilities in employment, government services, public accommodations, commercial facilities, and transportation.

APPROPRIATION: A legal authorization granted by the City Council to make expenditures or incur obligations for specified purposes.

ASSESSED VALUATION: The monetary value assigned to personal property by the Orange County Assessor's Office for use in levying property taxes.

BEVERAGE CONTAINER RECYCLING PROGRAM: A grant program administered by the State of California to promote beverage container recycling, pursuant to the Beverage Container Recycling and Litter Reduction Act of 1987.

BUDGET: A financial plan that identifies revenues; specific types and levels of services to be provided; and, associated expenditures.

CAPITAL IMPROVEMENT PROGRAM (CIP): A planning tool to assist the City with the long-term development of funding for major capital improvement projects on public property. The Capital Improvement Program is adopted for a seven-year period in accordance with Measure M2 (OC Go) requirements.

CAPITAL PROJECTS FUND: A fund used to account for transfers from the General Fund that are reserved for capital improvement purposes. The Capital Projects Fund is combined with the General Fund for the purpose of reporting in the Comprehensive Annual Financial Report.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): A set of annual financial statements comprising the financial report of a state, municipal, or other

governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB). The Comprehensive Annual Financial Report includes introductory, financial, and statistical information about the governmental entity.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): A grant program that is subject to federal appropriation and intended to assist cities and counties with a variety of local community development needs.

DEPARTMENT: An organizational unit of the City that has direct management responsibility for a group of related programs and services.

EXPENDITURE: A decrease in net financial resources representing the actual payment for goods and services or the accrual thereof.

FEES: Charges levied by the City for providing programs or services.

FISCAL YEAR (FY): The annual period designated by the City for the beginning and ending of financial transactions. The City's fiscal year begins on July 1 of each year and ends on June 30 of each subsequent year.

FUEL TAX: A tax generated by a per gallon excise tax on fuel used to propel motor vehicles or aircraft pursuant to California Constitution Article XIX Section 1; Revenue and Tax Code sections 7301-8404 and 8601-9355; and, Streets and Highways Code sections 2100 *et seq.* The City uses Fuel Tax revenue to support the maintenance, operation, and construction of roads and right-of-way.

FULL-TIME EQUIVALENTS (FTE): The amount of time for which a position has been budgeted, stated in terms of the fraction of time that a regular, full-time employee normally works in a year. For example, a full-time employee (1 FTE) normally works 2,080 hours in a year, while a 0.45 FTE employee normally works 936 hours in a year (2,080 hours x 0.45 = 936).

FUND: A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose or funding source.

FUND BALANCE: The difference between assets and liabilities for a particular fund. Fund balance represents the amount available for future expenditures.

GENERAL FUND: The City's primary operating fund. The General Fund is used to account for the proceeds of specific revenue sources that are not legally restricted to expenditures for specified purposes.

GENERAL PLAN: A comprehensive, long-term planning document that the City is required to develop and maintain for the physical development of land within its boundaries and any relational land outside of its boundaries. The City's current General Plan is available at www.cityoflagunawoods.org.

GRANT: Contributions, gifts of cash, or other assets from a government entity or other organization to be expended for a specific purpose.

INFRASTRUCTURE: The underlying physical foundation or basic framework of the City, including buildings, parks, roadways, parkways, medians, sidewalks, traffic signals, and other related facilities and fixtures.

INTER-FUND TRANSFERS: The flow of assets from one fund to another without an equivalent flow of assets in return or a requirement for repayment. Inter-fund transfers are often used to finance capital projects or support the operations of special funds.

LAGUNA WOODS CIVIC SUPPORT FUND: A non-profit public benefit corporation established by the City with a specific and primary purpose of raising and distributing funds to support programs, projects, and services of the City, as well as functioning as a "friends of the library" group in support of the Laguna Woods branch of the County of Orange's public library system

MEASURE M2 (OC Go): A ballot measure that Orange County voters approved in 2006 to increase the countywide sales tax rate through 2041 by one-half cent for the purpose of funding transportation projects and activities. It was preceded by Measure M, a ballot measure that Orange County voters approved for similar purposes in 1990, and is now referred to as "OC Go."

MOBILE SOURCE REDUCTION: Funding generated by the State of California's Assembly Bill 2766 Subvention Program to support measures and projects that reduce mobile vehicle emissions.

MODIFIED ACCRUAL BASIS: The basis of accounting in which revenues are recognized if the underlying transaction has occurred as of the last day of the fiscal year and the amount is measurable and available to finance expenditures of the current period (i.e., the actual collection will occur either during the current period, or after the end of the current period, to be used to pay current year-end liabilities). Expenditures are recognized when the obligations are created, except for amounts payable from future fiscal year appropriations. [State of California, Department of Finance, *Finance Glossary of Accounting and Budgeting Terms* (2017)]

OPERATING BUDGET: A budget established for the “day-to-day” delivery of City programs and services. The Operating Budget is exclusive of limited-term expenditures, including capital improvement projects.

PRIORITY FOCUS AREAS: Priorities established by the City Council to articulate the goals and intended outcomes of the City’s budget and work plan. The Priority Focus Areas for Fiscal Years 2019-21 are: *A City that is... healthy and safe, high in quality of life, environmentally conscious, economically prosperous, fiscally responsible, and professionally and efficiently served.*

PROPERTY TAX: An ad valorem tax imposed on personal property, pursuant to California Constitution Article XIII and XIII A; Revenue and Tax Code sections 95 and 97. Property tax is collected by the County of Orange and distributed to the City throughout the fiscal year.

PROPERTY TAX IN LIEU OF VEHICLE LICENSE FEES (VLF): Revenues resultant of a tax swap approved by the California State Legislature in 2004 that eliminated State General Fund payments to cities as compensation for revenue lost from vehicle license fee rate cuts and added property tax transfers in lieu.

PROPERTY TRANSFER TAX: A tax on the recordation of documents transferring ownership of land or real property. Property transfer tax is established by cities and counties and is collected by the County of Orange at a rate of \$1.10 per \$1,000 of the assessed value of the real estate being transferred. The City and the County each receive 50% of the property transfer taxes collected.

PROPOSITION 68 (2018): A ballot measure that California voters approved in 2018 to authorize the issuance of bonds in an amount of \$4.0 billion to finance a drought, water, parks, climate, coastal protection, and outdoor access for all program.

PUBLIC, EDUCATIONAL, AND GOVERNMENTAL (PEG) FEES: Fees collected by the City from franchised video service providers operating within the City to support PEG-related purposes consistent with state and federal law.

RESERVE: A separate account maintained to proactively set aside money for unforeseen and/or unusual expenditures.

REVENUE: Income received by the City.

ROAD MAINTENANCE & REHABILITATION PROGRAM: In April 2017, Governor Brown signed the Road Repair and Accountability Act of 2017 (Senate Bill 1)

into law, which increased the funds available to cities for public road maintenance and rehabilitation. The City accounts for Senate Bill 1 revenue in the Road Maintenance & Rehabilitation Program Fund.

SALES TAX: A tax imposed on the total retail price of any tangible personal property and the use or storage of such property when sales tax is not paid pursuant to California Constitution Article XIII sections 25.5(a)(2) and 29; Revenue and Tax Code sections 7200 et seq. The City currently receives 1% of the 7.75% sales tax charged within Laguna Woods. The City also receives a share of the 0.5% sales tax levied by Measure M2 (OC Go) throughout Orange County, which is reported as Measure M2 (OC Go) revenue in this budget and the City's annual financial statements.

SENIOR MOBILITY: The City's Senior Mobility Program subsidizes the cost of taxi travel for Laguna Woods residents who are at least 60 years of age. The City uses the Senior Mobility Fund to account for revenues that are used to support the Senior Mobility Program, including Measure M2 (OC Go) Senior Mobility funds, Transportation Development Act funds, fees paid by participants, and any transfers from the General Fund to offset unanticipated expenditures (e.g., costs associated with higher than projected demand).

SERVICE AUTHORITY FOR ABANDONED VEHICLES (SAAV): Orange County's Service Authority for Abandoned Vehicles (SAAV) was created in 1991 to assist with the abatement of abandoned vehicles. Fees were collected by the State of California from annual vehicle registrations and allocated to cities through local service authorities. The collection of fees ended in 2012.

SPECIAL REVENUE FUNDS (SPECIAL FUNDS): Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes or reserved for capital improvement(s).

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND: A source of local revenue that was included in the State of California's Local Law Enforcement Services Act of 2011, which realigned a variety of formerly state law enforcement programs by shifting responsibilities to local authorities. The City receives a minimum of \$100,000 in Supplemental Law Enforcement Services revenue each year to offset a portion of qualifying law enforcement costs.

TRANSIENT OCCUPANCY TAX (TOT): A tax levied at a rate of 10% of the rent charged for most hotel stays and short-term rentals, pursuant to California Revenue and Tax Code sections 7280 and 7281. Transient occupancy tax is collected by hotel and short-term rental operators, and then paid to the City.

USED OIL/OIL PAYMENT PROGRAM: A grant program administered by the State of California, as required by the California Public Resources Code, to promote used oil recycling.

YEAR-END: The end of the City's fiscal year (June 30).

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City of Laguna Woods
24264 El Toro Road
Laguna Woods, CA 92637
www.cityoflagunawoods.org

RESOLUTION NO. 19-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING THE FISCAL YEARS 2019-21 BUDGET AND WORK PLAN FOR FISCAL YEAR 2019-20 COMMENCING JULY 1, 2019 AND ENDING JUNE 30, 2020, AND FISCAL YEAR 2020-21 COMMENCING JULY 1, 2020 AND ENDING JUNE 30, 2021

WHEREAS, publicly noticed City Council meetings were held on March 20, 2019, April 24, 2019, May 15, 2019, June 19, 2019, and June 26, 2019, to discuss and provide direction to staff on the development of the Fiscal Years 2019-21 Budget & Work Plan and allow opportunities for public input; and

WHEREAS, the City Manager presented the proposed Fiscal Years 2019-21 Budget & Work Plan to the City Council on June 26, 2019.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The Fiscal Years 2019-21 Budget & Work Plan for the City of Laguna Woods (“City”) is hereby adopted to cover the period of July 1, 2019 through June 30, 2021.

SECTION 2. The budget appropriations authorized, on a fund level, are:

	<i>Fiscal Year 2019-20</i>	<i>Fiscal Year 2020-21</i>
General Fund	\$6,368,404	\$6,095,437
Capital Projects Fund	\$411,161	\$210,280
<i>Transportation Funds</i>		
Fuel Tax	\$677,769	\$350,974
Road Maintenance & Rehabilitation Program	\$275,000	\$275,000
Measure M2 (OC Go)	\$260,270	\$204,988
<i>Public Safety Funds</i>		
Supplemental Law Enforcement Services	\$154,100	\$158,100

Continued on page 2

	<i>Fiscal Year 2019-20</i>	<i>Fiscal Year 2020-21</i>
<i>Environmental Funds</i>		
Mobile Source Reduction	\$7,500	\$42,500
Mobile Source Reduction - Local Government Partnership	-	\$50,000
<i>Community Services Funds</i>		
PEG/Cable Television	\$5,000	\$77,000
Senior Mobility	\$175,000	\$175,000
Community Development Block Grant (CDBG)	\$145,700	\$150,000
Proposition 68 (2018) Per Capita	\$118,884	\$81,116
Laguna Woods Civic Support Fund	\$12,025	-
TOTAL	\$8,610,813	\$7,870,395

SECTION 3. The General Fund assigned reserves authorized are:

	<i>Fiscal Year 2019-20</i>	<i>Fiscal Year 2020-21</i>
Paid Leave Contingency Reserve	\$99,158	\$99,158
Self-Insurance Contingency Reserve	\$50,000	\$50,000
General Fund Contingency Reserve	\$2,820,142	\$2,874,392
TOTAL	\$2,969,300	\$3,023,550

Assigned reserves shall be maintained, administered, and expended in accordance with Administrative Policy 2.9.

SECTION 4. The authorized City personnel positions for fiscal years 2019-20 and 2020-21 are:

Full-time

- (1) CITY MANAGER
- (1) ADMINISTRATIVE SERVICES DIRECTOR/CITY TREASURER
- (2) MANAGEMENT ANALYST or SENIOR MANAGEMENT ANALYST
- (1) DEPUTY CITY CLERK or CITY CLERK

(1) ACCOUNTANT or SENIOR ACCOUNTANT
(1) ADMINISTRATIVE COORDINATOR
(1) ACCOUNTING CLERK
TOTAL: 8 FULL-TIME EQUIVALENTS

Limited Part-time

(0.45) MANAGEMENT ANALYST or SENIOR MANAGEMENT ANALYST
TOTAL: 0.45 FULL-TIME EQUIVALENTS

SECTION 5. From the effective date of said budget, the total amount as stated therein for the operating budget shall be, and is, appropriated subject to expenditure pursuant to all applicable ordinances of the City of Laguna Woods and statutes of the State of California. The operating budget may be reallocated by the City Manager providing there is no change in the total appropriations within any fund as authorized by the City Council.

SECTION 6. The City Manager is authorized to make budget adjustments within adopted fund-level appropriations, and may also reduce adopted fund-level appropriations, based on economic conditions or the needs of the City. Increases in adopted-fund level appropriations require City Council approval.

SECTION 7. The City Manager may decrease revenue estimates to reflect economic change during the fiscal year and may reduce expenditure appropriations as a method of fiscal control.

SECTION 8. At the close of Fiscal Year 2018-19, all appropriations shall lapse, except that unexpended appropriations shall be encumbered as necessary to underwrite the expense of outstanding purchase commitments. Unexpended appropriations for capital improvements projects and non-operating projects shall be carried over to Fiscal Year 2019-20, unless otherwise determined by the City Manager.

SECTION 9. At the close of Fiscal Year 2019-20, all appropriations shall lapse, except that unexpended appropriations shall be encumbered as necessary to underwrite the expense of outstanding purchase commitments. Unexpended appropriations for capital improvements projects and non-operating projects shall be carried over to Fiscal Year 2020-21, unless otherwise determined by the City Manager.

SECTION 10. The Deputy City Clerk shall certify to the adoption of this resolution.

PASSED, APPROVED AND ADOPTED on this XX day of XX 2019.

CYNTHIA CONNERS, Mayor

ATTEST:

YOLIE TRIPPY, Deputy City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF LAGUNA WOODS)

I, YOLIE TRIPPY, Deputy City Clerk of the City of Laguna Woods, do HEREBY CERTIFY that the foregoing **Resolution No. 19-XX** was duly adopted by the City Council of the City of Laguna Woods at an adjourned regular meeting thereof, held on the XX day of XX 2019, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:

YOLIE TRIPPY, Deputy City Clerk

RESOLUTION NO. 19-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING A NEW 11-YEAR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2019-20 THROUGH 2029-30, IN CONFORMANCE WITH MEASURE M2 (OC GO) REQUIREMENTS AND APPLICABLE CITY POLICIES AND DISCRETION

WHEREAS, the City of Laguna Woods (“City”) seeks to maintain its eligibility to receive apportionments of Measure M2 (OC Go) sales tax revenues that can be used to fund transportation-related projects and programs; and

WHEREAS, a prerequisite of such eligibility for the City is the annual filing of a Measure M2 eligibility package for review and approval by the Orange County Transportation Authority; and

WHEREAS, one component of the Measure M2 eligibility package is the development and adoption of a seven-year Capital Improvement Program (“CIP”) that includes, at a minimum, all programs and projects which are needed to meet and maintain adopted levels of service and performance standards, in addition to all projects and programs proposed to receive Measure M2 funding; and

WHEREAS, the CIP, for the purpose of Measure M2 eligibility, is recognized as a program and project finance and planning tool to assist local governments in the long-term development and funding of transportation-related programs and projects, and not a budget commitment beyond the fiscal year(s) for which budgets have been adopted by the City Council; and

WHEREAS, the CIP is updated annually to include adjustments to funding and project schedules; and

WHEREAS, the City has identified the development and adoption of an 11-year CIP that includes both transportation and non-transportation programs and projects as a prudent action to assist with long-term financial planning; and

WHEREAS, the Fiscal Year 2019-20 expenditures identified in the CIP are consistent with the City’s adopted Fiscal Year 2019-20 Budget; and

WHEREAS, the Fiscal Year 2020-21 expenditures identified in the CIP are consistent with the City’s adopted Fiscal Year 2020-21 Budget.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The City’s 11-Year Capital Improvement Program for Fiscal Years 2019-20 through 2029-30 is adopted in conformance with Measure M2 requirements and applicable City policies and discretion, as attached hereto as Exhibit A and incorporated herein by reference. Exhibit A replaces and supersedes all previous capital improvement programs adopted by the City Council for all or a portion of fiscal years 2019-20 through 2029-30.

SECTION 2. The Deputy City Clerk shall certify to the adoption of this resolution.

PASSED, APPROVED AND ADOPTED on this XX day of XX 2019.

CYNTHIA CONNERS, Mayor

ATTEST:

YOLIE TRIPPY, Deputy City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF LAGUNA WOODS)

I, YOLIE TRIPPY, Deputy City Clerk of the City of Laguna Woods, do
HEREBY CERTIFY that the foregoing **Resolution No. 19-XX** was duly adopted
by the City Council of the City of Laguna Woods at an adjourned regular meeting
thereof, held on the XX day of XX 2019, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:

YOLIE TRIPPY, Deputy City Clerk

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CITY OF LAGUNA WOODS
Fiscal Years 2019-20 and 2020-21 Capital Improvement Program
Funding Plan

EXPENDITURES			FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Year 1				Year 2				
#	Project Title	Project Complete	Estimated Project Cost	Funded FY 14-15	Funded FY 15-16	Funded FY 16-17	Funded FY 17-18	Funded FY 18-19	Budget FY 19-20 (General Fund)	Budget FY 19-20 (Transportation Funds)	Proposed FY 19-20 (Other)	Amount Unfunded (If Partially Funded)	Budget FY 20-21 (General Fund)	Budget FY 20-21 (Transportation Funds)	Budget FY 20-21 (Other)	Amount Unfunded (If Partially Funded)
TRANSPORTATION PROJECTS																
1	El Toro Road Traffic Signal Synchronization Project		\$ 734,971	\$ 720	\$ 611,800	\$ 29,980	\$ 70,046	\$ -	\$ 7,200	\$ 15,225 (A)	-	-	-	-	-	-
2	Moulton Parkway Traffic Signal Synchronization Project		\$ 873,721	\$ 1,440	\$ 736,850	\$ 69,760	-	-	\$ 17,760	\$ 47,911 (B)	-	-	-	-	-	-
3	Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Paseo de Valencia), inclusive of additional sidewalk repairs on El Toro Road and pavement work at City Hall	✓	734,971	-	-	-	\$ 271,792	-	-	-	-	-	-	-	-	-
4	Pavement Management Plan Project (Eastbound El Toro Road between Avenida Sevilla and Church Intersection) and Various Median and Sidewalk Reconstruction	✓	734,971	-	-	-	-	\$ 248,408	-	-	-	-	-	-	-	-
5	Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Willow Tree Center)		\$ 275,000	-	-	-	-	-	-	\$ 275,000 (C)	-	-	-	-	-	-
6	Pavement Management Plan Project (Eastbound El Toro Road between Church Intersection and Moulton Parkway, Westbound El Toro Road between Willow Tree Center and Moulton Parkway)		\$ 275,000	-	-	-	-	-	-	-	-	-	-	\$ 275,000 (C)	-	-
7	Pavement Management Plan Project (Southbound Moulton Parkway between Via Campo Verde and Calle Cortez)		\$ 267,000	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Pavement Management Plan Project (Westbound El Toro Road between Aliso Creek Road and West City Limit, Eastbound and Westbound Santa Maria between Moulton Parkway and Commercial Driveway)		\$ 146,436	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Pavement Management Plan Project (Northbound Moulton Parkway between South City Limit and Calle Cortez)		\$ 152,872	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Pavement Management Plan Project (Northbound Moulton Parkway between Calle Cortez and El Toro Road)		\$ 180,000	-	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2019-20 and 2020-21 Capital Improvement Program
Funding Plan

EXPENDITURES			FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Year 1				Year 2				
#	Project Title	Project Complete	Estimated Project Cost	Funded FY 14-15	Funded FY 15-16	Funded FY 16-17	Funded FY 17-18	Funded FY 18-19	Budget FY 19-20 (General Fund)	Budget FY 19-20 (Transportation Funds)	Proposed FY 19-20 (Other)	Amount Unfunded (If Partially Funded)	Budget FY 20-21 (General Fund)	Budget FY 20-21 (Transportation Funds)	Budget FY 20-21 (Other)	Amount Unfunded (If Partially Funded)
11	Pavement Management Plan Project (Southbound Moulton Parkway between South City Limit and Calle Cortez, and between Via Campo Verde and El Toro Road)		\$ 199,350	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Pavement Management Plan Project (Westbound El Toro Road between Tanager Lane and Aliso Creek Road)		\$ 164,837	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Pavement Management Plan Project (Eastbound El Toro Road between Tanager Lane and West City Limit)		\$ 206,885	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Pavement Management Plan Project (to be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in FY 2019-20)		TBD	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Pavement Management Plan Project (to be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in FY 2019-20)		TBD	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 1 (Moulton Parkway)	✓	X	-	-	-	\$ 145,700	-	-	-	-	-	-	-	-	-
17	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 2 (El Toro Road and Moulton Parkway)	✓	X	-	-	-	-	\$ 145,700	-	-	-	-	-	-	-	-
18	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 3		\$ 145,700	-	-	-	-	-	-	\$ 145,700 (D)	-	-	-	-	-	-
19	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 4		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	\$ 150,000 (D)	-
20	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 5		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 6		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2019-20 and 2020-21 Capital Improvement Program
Funding Plan

EXPENDITURES			FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Year 1				Year 2				
#	Project Title	Project Complete	Estimated Project Cost	Funded FY 14-15	Funded FY 15-16	Funded FY 16-17	Funded FY 17-18	Funded FY 18-19	Budget FY 19-20 (General Fund)	Budget FY 19-20 (Transportation Funds)	Proposed FY 19-20 (Other)	Amount Unfunded (If Partially Funded)	Budget FY 20-21 (General Fund)	Budget FY 20-21 (Transportation Funds)	Budget FY 20-21 (Other)	Amount Unfunded (If Partially Funded)
22	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 7		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 8		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 9		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 10		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 11		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 12		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 13		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Drainage Improvement Project (Moulton Parkway at Santa Maria Avenue)	✓	150,000	-	-	-	\$ 91,195	-	-	-	-	-	-	-	-	-
TRANSPORTATION / GREEN SPACES PROJECTS																
30	Moulton Parkway Water Efficient Median Improvement Project (Design)	✓	150,000	-	\$ 52,250	-	-	-	-	-	-	-	-	-	-	-
	Moulton Parkway Water Efficient Median Improvement Project (Construction)	✓	150,000	-	-	\$ 273,914	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2019-20 and 2020-21 Capital Improvement Program
Funding Plan

EXPENDITURES			FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Year 1				Year 2				
#	Project Title	Project Complete	Estimated Project Cost	Funded FY 14-15	Funded FY 15-16	Funded FY 16-17	Funded FY 17-18	Funded FY 18-19	Budget FY 19-20 (General Fund)	Budget FY 19-20 (Transportation Funds)	Proposed FY 19-20 (Other)	Amount Unfunded (If Partially Funded)	Budget FY 20-21 (General Fund)	Budget FY 20-21 (Transportation Funds)	Budget FY 20-21 (Other)	Amount Unfunded (If Partially Funded)
31	Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Design)	✓	300,000	-	-	-	-	25,000	-	-	-	-	-	-	-	-
	Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Construction)		\$ 300,000	-	-	-	-	-	-	\$ 300,000 (E)	-	-	-	-	-	-
32	Water Efficient Median Improvement Project (Santa Maria Avenue between Via Vista and Moulton Parkway) (Design and Construction)		\$ 250,000	-	-	-	-	-	-	-	-	-	\$ 25,000	-	-	\$ 225,000
TRANSPORTATION / BUILDING PROJECTS																
33	City-maintained Catch Basins Full Capture Systems Retrofit Project		\$ 56,480	-	-	-	-	-	\$ 56,480	-	-	-	-	-	-	-
GREEN SPACES PROJECTS																
34	"A Place for Paws" Dog Park Relocation Project		\$ 704,909	-	-	-	495,000	61,304	\$ 29,721	-	\$ 118,884 (F)	-	-	-	-	-
35	City Centre Park Lighting Improvement Project		\$ 115,000	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Woods End Wilderness Preserve Trail Drainage and Improvement Project		\$ 101,396	-	-	-	-	-	-	-	-	-	\$ 20,280	-	\$ 81,116 (G)	-
BUILDING PROJECTS																
37	City Hall Restroom Repair and Improvement Project (Construction)	✓	283,363	-	-	-	\$ 283,363	\$ 75,000	-	-	-	-	-	-	-	-
38	City Hall Refurbishment and Safety Project: Phase 1 (Design)	✓	24,100	-	-	-	\$ 24,100	-	-	-	-	-	-	-	-	-
	City Hall Refurbishment and Safety Project: Phase 1 (Construction)	✓	90,000	-	-	-	-	\$ 90,000	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2019-20 and 2020-21 Capital Improvement Program
Funding Plan

EXPENDITURES			FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Year 1				Year 2				
#	Project Title	Project Complete	Estimated Project Cost	Funded FY 14-15	Funded FY 15-16	Funded FY 16-17	Funded FY 17-18	Funded FY 18-19	Budget FY 19-20 (General Fund)	Budget FY 19-20 (Transportation Funds)	Proposed FY 19-20 (Other)	Amount Unfunded (If Partially Funded)	Budget FY 20-21 (General Fund)	Budget FY 20-21 (Transportation Funds)	Budget FY 20-21 (Other)	Amount Unfunded (If Partially Funded)
39	City Hall Refurbishment and Safety Project: Phase 2 (Design and Construction)		\$ 275,000	-	-	-	-	-	\$ 275,000	-	-	-	-	-	-	-
40	City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Design)		\$ 32,500	-	-	-	-	-	\$ 25,000	-	\$ 7,500 (H)	-	-	-	-	-
	City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Construction)		\$ 257,500	-	-	-	-	-	-	-	-	-	\$ 165,000	-	\$ 92,500 (I)	-
41	City Hall Refurbishment and Safety Project: Phase 4 (Design and Construction)		\$ 200,000	-	-	-	-	-	-	-	-	-	-	-	-	-
42	City Hall Emergency Backup Generator Project (Design)		\$ 60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
	City Hall Emergency Backup Generator Project (Construction)		\$ 385,000	-	-	-	-	-	-	-	-	-	-	-	-	-
43	City Hall Television Broadcast Improvement Project		\$ 75,000	-	-	-	-	-	-	-	-	-	-	-	\$ 75,000 (J)	-
TOTAL (ALL PROJECTS)			\$ 7,934,556	\$ 2,160	\$ 1,400,900	\$ 373,654	\$ 1,381,196	\$ 645,412	\$ 411,161	\$ 638,136	\$ 272,084	\$ -	\$ 210,280	\$ 275,000	\$ 398,616	\$ 225,000

TRANSPORTATION-RELATED OPERATIONS & MAINTENANCE (K)																	
M2	Measure M2 Fair Share Expenditures																
	Street Lighting - Public Right-of-Way		\$ 22,501	\$ 27,006	\$ 25,329	\$ 25,761	\$ 26,367		-	\$ 27,422	-	-	-	\$ 28,519	-	-	
	Contract - Traffic Engineering		\$ 119,429	\$ 122,126	\$ 165,600	\$ 163,600	\$ 163,600		-	\$ 113,971	-	-	-	\$ 118,530	-	-	
	Contract - Traffic Signal Maintenance		\$ 35,502	\$ 23,843	\$ 41,505	\$ 51,983	\$ 52,325		-	\$ 54,941	-	-	-	\$ 57,139	-	-	
	Vendor Reimbursements (Prior Year Charges)		\$ (9,495)	\$ -	\$ -	\$ -	\$ -		-	\$ -	-	-	-	\$ -	-	-	
	Allowable Overhead Costs		\$ 1,535	\$ 600	\$ 600	\$ 700	\$ 700		-	\$ 800	-	-	-	\$ 800	-	-	
TOTAL			\$ 169,472	\$ 173,575	\$ 233,034	\$ 242,044	\$ 242,992	\$ -	\$ -	\$ 197,134	\$ -	\$ -	\$ -	\$ 204,988	\$ -	\$ -	

- (A) This project will be funded using \$7,200 in General Fund monies (including payments from other participating cities) and \$15,225 in Measure M2 (OC Go) Fund monies (Fiscal Year 2019-20).
- (B) This project will be funded using \$17,760 in General Fund monies (including payments from other participating cities) and \$47,911 in Measure M2 (OC Go) Fund monies (Fiscal Year 2019-20).
- (C) This project will be funded using Road Maintenance and Rehabilitation Program Fund monies.
- (D) This project is contingent on the City receiving external funding. The City anticipates receiving Community Development Block Grant (CDBG) funding.
- (E) This project will be funded using Fuel Tax Fund monies.
- (F) This project is contingent on the City receiving external funding. The City anticipates receiving Proposition 68 (2018) funding. This project would be funded using \$29,721 in General Fund monies and \$118,884 in Proposition 68 (2018) Per Capita Fund monies (Fiscal Year 2019-20).
- (G) This project is contingent on the City receiving external funding. The City anticipates receiving Proposition 68 (2018) funding, as well as a contribution from the El Toro Water District related to the Oso Lift Station Lot Line Adjustment LLA-1309. This project would be

CITY OF LAGUNA WOODS
Fiscal Years 2019-20 and 2020-21 Capital Improvement Program
Funding Plan

EXPENDITURES			FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Year 1				Year 2				
#	Project Title	Project Complete	Estimated Project Cost	Funded FY 14-15	Funded FY 15-16	Funded FY 16-17	Funded FY 17-18	Funded FY 18-19	Budget FY 19-20 (General Fund)	Budget FY 19-20 (Transportation Funds)	Proposed FY 19-20 (Other)	Amount Unfunded (If Partially Funded)	Budget FY 20-21 (General Fund)	Budget FY 20-21 (Transportation Funds)	Budget FY 20-21 (Other)	Amount Unfunded (If Partially Funded)

funded using \$20,280 in General Fund monies (including a \$2,009 contribution from the El Toro Water District) and \$81,116 in Proposition 68 (2018) Per Capita Fund monies.

(H) This project will be funded using \$25,000 in General Fund monies and \$7,500 in Mobile Source Reduction Fund monies.

(I) This project will be funded using \$165,000 in General Fund monies, \$50,000 in Mobile Source Air Pollution Reduction Review Committee (MSRC) funding, and \$42,500 in Mobile Source Reduction Fund monies.

(J) This project will be funded using Public, Educational, and Governmental ("PEG")/Cable Television Fund monies.

(K) This information is provided at the direction of the Orange County Transportation Authority. Operations and maintenance expenses are not capital improvement projects.

CITY OF LAGUNA WOODS
Fiscal Years 2021-22 through 2025-26 Capital Improvement Program
Projected Funding Plan

EXPENDITURES																							
#	Project Title	Project Complete	Estimated Project Cost	Year 3				Year 4				Year 5				Year 6				Year 7			
				Projected FY 21-22 (General Fund)	Projected FY 21-22 (Transportation Funds)	Projected FY 21-22 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 22-23 (General Fund)	Projected FY 22-23 (Transportation Funds)	Projected FY 22-23 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 23-24 (General Fund)	Projected FY 23-24 (Transportation Funds)	Projected FY 23-24 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 24-25 (General Fund)	Projected FY 24-25 (Transportation Funds)	Projected FY 24-25 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 25-26 (General Fund)	Projected FY 25-26 (Transportation Funds)	Projected FY 25-26 (Other)	Amount Unfunded (If Partially Funded)
TRANSPORTATION PROJECTS																							
1	El Toro Road Traffic Signal Synchronization Project		\$ 734,971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2	Moulton Parkway Traffic Signal Synchronization Project		\$ 873,721	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3	Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Paseo de Valencia), inclusive of additional sidewalk repairs on El Toro Road and pavement work at City Hall	✓	 	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4	Pavement Management Plan Project (Eastbound El Toro Road between Avenida Sevilla and Church Intersection) and Various Median and Sidewalk Reconstruction	✓	 	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5	Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Willow Tree Center)		\$ 275,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Pavement Management Plan Project (Eastbound El Toro Road between Church Intersection and Moulton Parkway, Westbound El Toro Road between Willow Tree Center and Moulton Parkway)		\$ 275,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7	Pavement Management Plan Project (Southbound Moulton Parkway between Via Campo Verde and Calle Cortez)		\$ 267,000	-	\$ 267,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8	Pavement Management Plan Project (Westbound El Toro Road between Aliso Creek Road and West City Limit, Eastbound and Westbound Santa Maria between Moulton Parkway and Commercial Driveway)		\$ 146,436	-	-	-	-	\$ 146,436	-	-	-	-	-	-	-	-	-	-	-	-	-		
9	Pavement Management Plan Project (Northbound Moulton Parkway between South City Limit and Calle Cortez)		\$ 152,872	-	-	-	-	-	-	-	-	-	\$ 152,872	-	-	-	-	-	-	-	-		
10	Pavement Management Plan Project (Northbound Moulton Parkway between Calle Cortez and El Toro Road)		\$ 180,000	-	-	-	-	-	-	-	-	-	-	-	\$ 180,000	-	-	-	-	-	-		
11	Pavement Management Plan Project (Southbound Moulton Parkway between South City Limit and Calle Cortez, and between Via Campo Verde and El Toro Road)		\$ 199,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 199,350	-	-		
12	Pavement Management Plan Project (Westbound El Toro Road between Tanager Lane and Aliso Creek Road)		\$ 164,837	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
13	Pavement Management Plan Project (Eastbound El Toro Road between Tanager Lane and West City Limit)		\$ 206,885	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
14	Pavement Management Plan Project (to be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in FY 2019-20)		TBD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
15	Pavement Management Plan Project (to be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in FY 2019-20)		TBD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

CITY OF LAGUNA WOODS
Fiscal Years 2021-22 through 2025-26 Capital Improvement Program
Projected Funding Plan

EXPENDITURES																							
#	Project Title	Project Complete	Estimated Project Cost	Year 3				Year 4				Year 5				Year 6				Year 7			
				Projected FY 21-22 (General Fund)	Projected FY 21-22 (Transportation Funds)	Projected FY 21-22 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 22-23 (General Fund)	Projected FY 22-23 (Transportation Funds)	Projected FY 22-23 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 23-24 (General Fund)	Projected FY 23-24 (Transportation Funds)	Projected FY 23-24 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 24-25 (General Fund)	Projected FY 24-25 (Transportation Funds)	Projected FY 24-25 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 25-26 (General Fund)	Projected FY 25-26 (Transportation Funds)	Projected FY 25-26 (Other)	Amount Unfunded (If Partially Funded)
16	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 1 (Moulton Parkway)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
17	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 2 (El Toro Road and Moulton Parkway)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
18	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 3		\$ 145,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
19	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 4		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
20	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 5		\$ 150,000	-	-	\$ 150,000 (A)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
21	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 6		\$ 150,000	-	-	-	-	-	-	\$ 150,000 (A)	-	-	-	-	-	-	-	-	-	-	-		
22	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 7		\$ 150,000	-	-	-	-	-	-	-	-	-	\$ 150,000 (A)	-	-	-	-	-	-	-	-		
23	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 8		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	\$ 150,000 (A)	-	-	-	-	-		
24	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 9		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 150,000 (A)	-		
25	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 10		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
26	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 11		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
27	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 12		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
28	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 13		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
29	Drainage Improvement Project (Moulton Parkway at Santa Maria Avenue)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TRANSPORTATION / GREEN SPACES PROJECTS																							
30	Moulton Parkway Water Efficient Median Improvement Project (Design)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

CITY OF LAGUNA WOODS
Fiscal Years 2021-22 through 2025-26 Capital Improvement Program
Projected Funding Plan

EXPENDITURES																							
#	Project Title	Project Complete	Estimated Project Cost	Year 3				Year 4				Year 5				Year 6				Year 7			
				Projected FY 21-22 (General Fund)	Projected FY 21-22 (Transportation Funds)	Projected FY 21-22 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 22-23 (General Fund)	Projected FY 22-23 (Transportation Funds)	Projected FY 22-23 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 23-24 (General Fund)	Projected FY 23-24 (Transportation Funds)	Projected FY 23-24 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 24-25 (General Fund)	Projected FY 24-25 (Transportation Funds)	Projected FY 24-25 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 25-26 (General Fund)	Projected FY 25-26 (Transportation Funds)	Projected FY 25-26 (Other)	Amount Unfunded (If Partially Funded)
	Moulton Parkway Water Efficient Median Improvement Project (Construction)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Design)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Construction)		\$ 300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Water Efficient Median Improvement Project (Santa Maria Avenue between Via Vista and Moulton Parkway) (Design and Construction)		\$ 250,000	\$ 225,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION / BUILDING PROJECTS																							
33	City-maintained Catch Basins Full Capture Systems Retrofit Project		\$ 56,480	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GREEN SPACES PROJECTS																							
34	"A Place for Paws" Dog Park Relocation Project		\$ 704,909	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	City Centre Park Lighting Improvement Project		\$ 115,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Woods End Wilderness Preserve Trail Drainage and Improvement Project		\$ 101,396	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BUILDING PROJECTS																							
37	City Hall Restroom Repair and Improvement Project (Construction)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	City Hall Refurbishment and Safety Project: Phase 1 (Design)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	City Hall Refurbishment and Safety Project: Phase 1 (Construction)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	City Hall Refurbishment and Safety Project: Phase 2 (Design and Construction)		\$ 275,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Design)		\$ 32,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Construction)		\$ 257,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	City Hall Refurbishment and Safety Project: Phase 4 (Design and Construction)		\$ 200,000	-	-	-	-	-	-	-	-	\$ 200,000	-	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2021-22 through 2025-26 Capital Improvement Program
Projected Funding Plan

EXPENDITURES		Project Complete	Estimated Project Cost	Year 3				Year 4				Year 5				Year 6				Year 7			
				Projected FY 21-22 (General Fund)	Projected FY 21-22 (Transportation Funds)	Projected FY 21-22 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 22-23 (General Fund)	Projected FY 22-23 (Transportation Funds)	Projected FY 22-23 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 23-24 (General Fund)	Projected FY 23-24 (Transportation Funds)	Projected FY 23-24 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 24-25 (General Fund)	Projected FY 24-25 (Transportation Funds)	Projected FY 24-25 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 25-26 (General Fund)	Projected FY 25-26 (Transportation Funds)	Projected FY 25-26 (Other)	Amount Unfunded (If Partially Funded)
42	City Hall Emergency Backup Generator Project (Design)		\$ 60,000	\$ 60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	City Hall Emergency Backup Generator Project (Construction)		\$ 385,000	-	-	-	-	\$ 385,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	City Hall Television Broadcast Improvement Project		\$ 75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL (ALL PROJECTS)			\$ 7,934,556	\$ 285,000	\$ 267,000	\$ 150,000	\$ -	\$ 385,000	\$ 146,436	\$ 150,000	\$ -	\$ 200,000	\$ 152,872	\$ 150,000	\$ -	\$ -	\$ 180,000	\$ 150,000	\$ -	\$ -	\$ 199,350	\$ 150,000	\$ -
TRANSPORTATION-RELATED OPERATIONS & MAINTENANCE (B)																							
M2 Measure M2 Fair Share Expenditures																							
	Street Lighting - Public Right-of-Way			\$ 29,089	-	-	-	-	\$ 29,671	-	-	-	\$ 30,265	-	-	-	\$ 30,870	-	-	-	\$ 31,487	-	-
	Contract - Traffic Engineering			\$ 120,901	-	-	-	-	\$ 123,319	-	-	-	\$ 125,785	-	-	-	\$ 128,301	-	-	-	\$ 130,867	-	-
	Contract - Traffic Signal Maintenance			\$ 58,282	-	-	-	-	\$ 59,447	-	-	-	\$ 60,636	-	-	-	\$ 61,849	-	-	-	\$ 63,086	-	-
	Vendor Reimbursements (Prior Year Charges)			\$ -	-	-	-	-	\$ -	-	-	-	\$ -	-	-	-	\$ -	-	-	-	\$ -	-	-
	Allowable Overhead Costs			\$ 816	-	-	-	-	\$ 832	-	-	-	\$ 849	-	-	-	\$ 866	-	-	-	\$ 883	-	-
TOTAL			\$ 209,088	\$ -	\$ -	\$ -	\$ -	\$ 213,270	\$ -	\$ -	\$ -	\$ -	\$ 217,535	\$ -	\$ -	\$ -	\$ 221,886	\$ -	\$ -	\$ -	\$ 226,323	\$ -	\$ -

(A) This project is contingent on the City receiving external funding. The City anticipates receiving Community Development Block Grant (CDBG) funding.
 (B) This information is provided at the direction of the Orange County Transportation Authority. Operations and maintenance expenses are not capital improvement projects.

CITY OF LAGUNA WOODS
Fiscal Years 2026-27 through 2029-30 Capital Improvement Program
Projected Funding Plan

EXPENDITURES		Project Complete	Estimated Project Cost	Year 8				Year 9				Year 10				Year 11			
				Projected FY 26-27 (General Fund)	Projected FY 26-27 (Transportation Funds)	Projected FY 26-27 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 27-28 (General Fund)	Projected FY 27-28 (Transportation Funds)	Projected FY 27-28 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 28-29 (General Fund)	Projected FY 28-29 (Transportation Funds)	Projected FY 28-29 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 29-30 (General Fund)	Projected FY 29-30 (Transportation Funds)	Projected FY 29-30 (Other)	Amount Unfunded (If Partially Funded)
TRANSPORTATION PROJECTS																			
1	El Toro Road Traffic Signal Synchronization Project		\$ 734,971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Moulton Parkway Traffic Signal Synchronization Project		\$ 873,721	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Paseo de Valencia), inclusive of additional sidewalk repairs on El Toro Road and pavement work at City Hall	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Pavement Management Plan Project (Eastbound El Toro Road between Avenida Sevilla and Church Intersection) and Various Median and Sidewalk Reconstruction	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Pavement Management Plan Project (Westbound El Toro Road between Avenida Sevilla and Willow Tree Center)		\$ 275,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Pavement Management Plan Project (Eastbound El Toro Road between Church Intersection and Moulton Parkway, Westbound El Toro Road between Willow Tree Center and Moulton Parkway)		\$ 275,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Pavement Management Plan Project (Southbound Moulton Parkway between Via Campo Verde and Calle Cortez)		\$ 267,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Pavement Management Plan Project (Westbound El Toro Road between Aliso Creek Road and West City Limit, Eastbound and Westbound Santa Maria between Moulton Parkway and Commercial Driveway)		\$ 146,436	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Pavement Management Plan Project (Northbound Moulton Parkway between South City Limit and Calle Cortez)		\$ 152,872	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Pavement Management Plan Project (Northbound Moulton Parkway between Calle Cortez and El Toro Road)		\$ 180,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Pavement Management Plan Project (Southbound Moulton Parkway between South City Limit and Calle Cortez, and between Via Campo Verde and El Toro Road)		\$ 199,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Pavement Management Plan Project (Westbound El Toro Road between Tanager Lane and Aliso Creek Road)		\$ 164,837	-	\$ 164,837	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2026-27 through 2029-30 Capital Improvement Program
Projected Funding Plan

EXPENDITURES		Project Complete	Estimated Project Cost	Year 8				Year 9				Year 10				Year 11			
				Projected FY 26-27 (General Fund)	Projected FY 26-27 (Transportation Funds)	Projected FY 26-27 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 27-28 (General Fund)	Projected FY 27-28 (Transportation Funds)	Projected FY 27-28 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 28-29 (General Fund)	Projected FY 28-29 (Transportation Funds)	Projected FY 28-29 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 29-30 (General Fund)	Projected FY 29-30 (Transportation Funds)	Projected FY 29-30 (Other)	Amount Unfunded (If Partially Funded)
13	Pavement Management Plan Project (Eastbound El Toro Road between Tanager Lane and West City Limit)		\$ 206,885	-	-	-	-	-	\$ 206,885	-	-	-	-	-	-	-	-	-	-
14	Pavement Management Plan Project (to be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in FY 2019-20)		TBD	-	-	-	-	-	-	-	-	-	-	TBD	-	-	-	-	-
15	Pavement Management Plan Project (to be determined following adoption of the Fiscal Years 2020-2030 Pavement Management Plan in FY 2019-20)		TBD	-	-	-	-	-	-	-	-	-	-	-	-	TBD	-	-	-
16	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 1 (Moulton Parkway)	✓	 	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 2 (El Toro Road and Moulton Parkway)	✓	 	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 3		\$ 145,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 4		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 5		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 6		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 7		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 8		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 9		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 10		\$ 150,000	-	-	\$ 150,000 (A)	-	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2026-27 through 2029-30 Capital Improvement Program
Projected Funding Plan

EXPENDITURES		Year 8						Year 9				Year 10				Year 11			
		Project Complete	Estimated Project Cost	Projected FY 26-27 (General Fund)	Projected FY 26-27 (Transportation Funds)	Projected FY 26-27 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 27-28 (General Fund)	Projected FY 27-28 (Transportation Funds)	Projected FY 27-28 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 28-29 (General Fund)	Projected FY 28-29 (Transportation Funds)	Projected FY 28-29 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 29-30 (General Fund)	Projected FY 29-30 (Transportation Funds)	Projected FY 29-30 (Other)	Amount Unfunded (If Partially Funded)
26	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 11		\$ 150,000	-	-	-	-	-	-	\$ 150,000 (A)	-	-	-	-	-	-	-	-	-
27	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 12		\$ 150,000	-	-	-	-	-	-	-	-	-	\$ 150,000 (A)	-	-	-	-	-	-
28	Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 13		\$ 150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 150,000 (A)	-	-
29	Drainage Improvement Project (Moulton Parkway at Santa Maria Avenue)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION / GREEN SPACES PROJECTS																			
30	Moulton Parkway Water Efficient Median Improvement Project (Design)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Moulton Parkway Water Efficient Median Improvement Project (Construction)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Design)	✓	X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water Efficient Median Improvement Project (El Toro Road between Calle Sonora and Moulton Parkway, Moulton Parkway between South City Limit and Calle Aragon, Santa Maria Avenue Shared Median) (Construction)		\$ 300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Water Efficient Median Improvement Project (Santa Maria Avenue between Via Vista and Moulton Parkway) (Design and Construction)		\$ 250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION / BUILDING PROJECTS																			
33	City-maintained Catch Basins Full Capture Systems Retrofit Project		\$ 56,480	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GREEN SPACES PROJECTS																			
34	"A Place for Paws" Dog Park Relocation Project		\$ 704,909	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	City Centre Park Lighting Improvement Project		\$ 115,000	\$ 115,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2026-27 through 2029-30 Capital Improvement Program
Projected Funding Plan

EXPENDITURES		Project Complete	Estimated Project Cost	Year 8				Year 9				Year 10				Year 11			
				Projected FY 26-27 (General Fund)	Projected FY 26-27 (Transportation Funds)	Projected FY 26-27 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 27-28 (General Fund)	Projected FY 27-28 (Transportation Funds)	Projected FY 27-28 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 28-29 (General Fund)	Projected FY 28-29 (Transportation Funds)	Projected FY 28-29 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 29-30 (General Fund)	Projected FY 29-30 (Transportation Funds)	Projected FY 29-30 (Other)	Amount Unfunded (If Partially Funded)
36	Woods End Wilderness Preserve Trail Drainage and Improvement Project		\$ 101,396	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BUILDING PROJECTS																			
37	City Hall Restroom Repair and Improvement Project (Construction)	✓	 	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	City Hall Refurbishment and Safety Project: Phase 1 (Design)	✓	 	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	City Hall Refurbishment and Safety Project: Phase 1 (Construction)	✓	 	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	City Hall Refurbishment and Safety Project: Phase 2 (Design and Construction)		\$ 275,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Design)		\$ 32,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	City Hall Refurbishment and Safety Project: Phase 3 and Electric Vehicle Charging Infrastructure (Construction)		\$ 257,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	City Hall Refurbishment and Safety Project: Phase 4 (Design and Construction)		\$ 200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	City Hall Emergency Backup Generator Project (Design)		\$ 60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	City Hall Emergency Backup Generator Project (Construction)		\$ 385,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	City Hall Television Broadcast Improvement Project		\$ 75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL (ALL PROJECTS)			\$ 7,934,556	\$ 115,000	\$ 164,837	\$ 150,000	\$ -	\$ -	\$ 206,885	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ -

TRANSPORTATION-RELATED OPERATIONS & MAINTENANCE (B)																			
M2	Measure M2 Fair Share Expenditures																		
	Street Lighting - Public Right-of-Way			\$ 32,117	-	-	-	-	\$ 32,759	-	-	-	\$ 33,414	-	-	-	\$ 34,083	-	-
	Contract - Traffic Engineering			\$ 133,484	-	-	-	-	\$ 136,154	-	-	-	\$ 138,877	-	-	-	\$ 141,655	-	-
	Contract - Traffic Signal Maintenance			\$ 64,348	-	-	-	-	\$ 65,635	-	-	-	\$ 66,947	-	-	-	\$ 68,286	-	-
	Vendor Reimbursements (Prior Year Charges)			\$ -	-	-	-	-	\$ -	-	-	-	\$ -	-	-	-	\$ -	-	-

CITY OF LAGUNA WOODS
Fiscal Years 2026-27 through 2029-30 Capital Improvement Program
Projected Funding Plan

EXPENDITURES			Year 8				Year 9				Year 10				Year 11				
#	Project Title	Project Complete	Estimated Project Cost	Projected FY 26-27 (General Fund)	Projected FY 26-27 (Transportation Funds)	Projected FY 26-27 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 27-28 (General Fund)	Projected FY 27-28 (Transportation Funds)	Projected FY 27-28 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 28-29 (General Fund)	Projected FY 28-29 (Transportation Funds)	Projected FY 28-29 (Other)	Amount Unfunded (If Partially Funded)	Projected FY 29-30 (General Fund)	Projected FY 29-30 (Transportation Funds)	Projected FY 29-30 (Other)	Amount Unfunded (If Partially Funded)
	Allowable Overhead Costs			\$ 901	-	-	-	\$ 919	-	-	-	\$ 937	-	-	-	\$ 956	-	-	-
TOTAL				\$ 230,849	\$ -	\$ -	\$ -	\$ 235,466	\$ -	\$ -	\$ -	\$ 240,176	\$ -	\$ -	\$ -	\$ 244,979	\$ -	\$ -	\$ -

(A) This project is contingent on the City receiving external funding. The City anticipates receiving Community Development Block Grant (CDBG) funding.
 (B) This information is provided at the direction of the Orange County Transportation Authority. Operations and maintenance expenses are not capital improvement projects.

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RESOLUTION NO. 19-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING THE ANNUAL APPROPRIATIONS LIMIT (GANN LIMIT) FOR FISCAL YEAR 2019-20 COMMENCING JULY 1, 2019 AND ENDING JUNE 30, 2020, IN ACCORDANCE WITH ARTICLE XIII B OF THE CALIFORNIA STATE CONSTITUTION

WHEREAS, Article XIII B of the California State Constitution restricts the appropriations growth rate for cities and other local jurisdictions; and

WHEREAS, annual appropriations limits established pursuant to Article XIII B (sometimes referred to as “Gann Limits”) are required to be modified on an annual basis for changes in population and inflation according to calculation methods established by California’s Proposition 111 (1990); and

WHEREAS, in November 2002, Laguna Woods voters established a base annual appropriations limit for the City of \$4,165,544; and

WHEREAS, the City has complied with the provisions of Article XIII B in determining an appropriations limit for Fiscal Year 2019-20; and

WHEREAS, the City has complied with California Government Code Section 7910 by making documentation regarding its determination available for public review at least 15 days prior to adoption, beginning on June 7, 2019.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. That the adjustment factors for the annual appropriations limit for Fiscal Year 2019-20 calculation shall be the annual percentage change in Orange County population and the annual percentage change in California per capita personal income, with sources as identified on Exhibit A attached hereto and incorporated herein by reference.

SECTION 2. That the annual appropriations limit for Fiscal Year 2019-20 shall be \$10,836,559, as calculated in Exhibit A attached hereto and incorporated herein by reference.

SECTION 3. The Deputy City Clerk shall certify to the adoption of this resolution.

PASSED, APPROVED AND ADOPTED on this XX day of XX 2019.

CYNTHIA CONNERS, Mayor

ATTEST:

YOLIE TRIPPY, Deputy City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF LAGUNA WOODS)

I, YOLIE TRIPPY, Deputy City Clerk of the City of Laguna Woods, do HEREBY CERTIFY that the foregoing **Resolution No. 19-XX** was duly adopted by the City Council of the City of Laguna Woods at an adjourned regular meeting thereof, held on the XX day of XX 2019, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:

YOLIE TRIPPY, Deputy City Clerk

**CITY OF LAGUNA WOODS
ANNUAL APPROPRIATIONS LIMIT
Fiscal Year 2019-20 Calculation**

Calculation of Appropriations Limit:

Appropriations Limit for Fiscal Year 2018-19	\$10,404,837
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Adjustment Factors:

Population Change (County of Orange)*	1.0029
Cost of Living (Per Capita Personal Income)*	<u>x 1.0385</u>

Combined Adjustment Factor*	<u>1.0415</u>
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Appropriations Limit for Fiscal Year 2019-20	<u>\$10,836,559</u>
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Appropriations Subject to Limitation for Fiscal Year 2019-20	\$4,015,798
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* State of California, Department of Finance, *Price and Population Information*. May 2019.
Factors are rounded to four decimal places for presentation purposes.

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