

**City of Laguna Woods**

**Fiscal Year 2012-13  
All Funds Budget**

**July 1, 2012 – June 30, 2013**



**City of Laguna Woods**  
**Fiscal Year 2012-13**  
**City Manager's Proposed All Funds Budget**

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July 1, 2012

Residents

City of Laguna Woods, California

SUBJECT: Fiscal Year 2012-13 City Budget

The budget, as adopted by the City Council at their June 27, 2012 meeting, is an \$8.1 million package of services, programs and projects for the benefit of Laguna Woods' residents and businesses. Of this amount, \$7 million reflects new allocations and \$1.1 million is the balance of prior year capital improvement projects. This budget reflects public discussion at May and June 2012 budget meetings.

### **Work Plan**

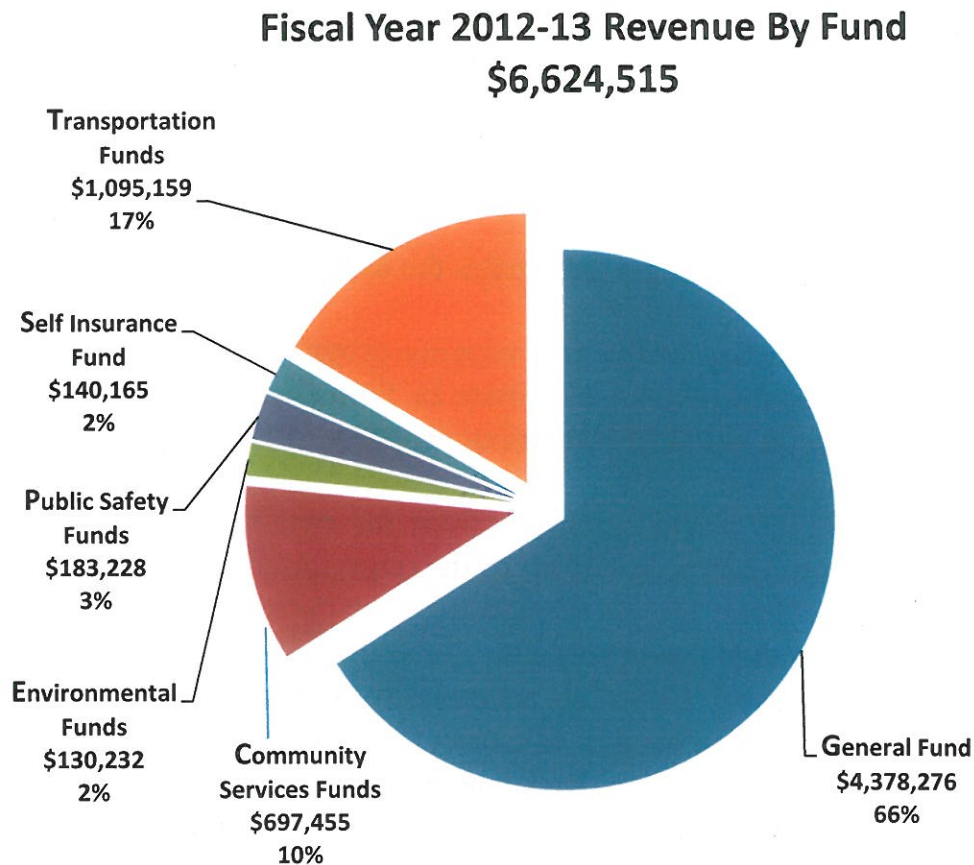
The Fiscal Year 2012-13 budget anticipates the following work plan:

- With the exception of the taxi voucher program, continue existing programs at current service levels – eliminate El Toro airport taxi program.
- Complete acquisition of remaining property for Moulton widening and begin construction.
- Remove Santa Maria extension from the master plan of arterial highways and redesign existing roadway to decrease number of lanes and lower speed limit.
- Conduct citywide speed surveys.
- Complete Phase 1 City Hall accessibility improvement construction; design Phase 2 improvements and construct trash/generator enclosure at City Hall.
- Complete El Toro/Aliso Creek roadway/sidewalk improvements.
- Revise purchasing, property maintenance, administrative citation and business license regulations.
- Complete local hazard mitigation plan and have certified by Homeland Security.
- Establish wildfire/urban-interface evacuation plan.
- Rebid street and traffic signal maintenance contracts.
- Develop and implement catch basin filter insert replacement program.
- Begin update of City's housing element.
- Adopt schedule and process for update of the General Plan.
- Process Urban Activity Center specific plan.
- Provide technical green and recycling assistance to city businesses.

- Expand medicine drop-off program to include liquids and creams.
- Provide two Great Laguna Woods Goods Exchange programs.

## **Revenues**

The Fiscal Year 2012-13 budget estimates that new revenue for all funds will total \$6,624,515, which represents a \$1,338,882, or 17% increase when compared to Fiscal Year 2011-12 anticipated actual receipts. This amount represents a .8% decrease in projected General Fund revenues and a 38% decrease in Special Funds revenues.



### *General Fund*

The General Fund is the primary revenue source for most city discretionary services, including public safety, planning and building safety, city attorney, finance and general administration. General Fund revenues are projected to decrease in Fiscal Year 2012-13 by \$36,034, or .8%.

Much like last year, estimating current and future revenues has presented special challenges. The prolonged and dramatic recession has continued, and

unemployment rates have remained at record levels in Orange County and across the entire state.

This year's revenue projections have been prepared assuming that the current state of the economy will generally stay flat in the coming fiscal year with both General Fund revenues and expenditures declining slightly as compared to Fiscal Year 2010-11. This decrease anticipates the continued reduction in property taxes (2%), partially offset with modest increases in sales (3%) and transient occupancy (2.4%) tax receipts.

The City's revenue challenges are further compounded by the state's ongoing fiscal catastrophe and its inability to project revenues accurately and adopt a balanced budget. State subventions are projected as stable, although this may change depending on the actual budget adopted by the state.

Revenue projection also reflects a full year of cable television franchise fees, re-implemented by the Council in October 2011. Interest revenues continue to decrease, due to a small available fund balance and continued low interest rates. The City's monies are invested in the Local Agency Invest Fund (LAIF), however, the last several quarters have seen a stabilized gain. In Fiscal Year 2012-13, staff will analyze investment options and provide alternatives for Council consideration.

#### *Special Funds*

Special Funds are divided into six categories: City Hall Improvements, Community Services, Environmental, Public Safety, Self Insurance and Transportation. Revenues are generally restricted to certain types of expenditures and timeframes, and are used for a mix of operating and capital improvement projects. In some cases, projects cross fiscal years; the Fiscal Year 2012-13 revenue projection reflects only funds anticipated in the new fiscal year. Overall, Special Fund revenue is projected to total \$2,246,239, a \$1,374,916, or 38% decrease over Fiscal Year 2011-12.

#### **City Hall Improvements and Self Insurance Funds**

These funds reflect transfers from the General Fund for specific purposes identified by the City Council. No transfer is recommended for the City Hall fund; a transfer of \$140,165 will be made to the Self Insurance Fund.

#### **Community Services Funds**

Revenues for this group of three separate funding sources totals \$697,455 – CDBG/community development block grants (annual competitive grant), cable television PEG commitment (annual vendor payment) and Orange

County Transportation Agency senior mobility (annual allocation of a multi-year block grant). The CDBG and approximately half of the senior mobility funding is provided on a reimbursement basis after the City has incurred expenses.

### **Environmental Funds**

Revenues for this group of four separate funding sources totals \$130,232 – beverage container recycling (annual allocation of block grant), mobile source reduction (annual state subvention), state oil payment (annual block grant) and public facilities energy efficiency (competitive grant funded by the American Recovery Reinvestment Act). The energy efficiency funding is provided on a reimbursement basis after the City has incurred expenses.

### **Public Safety Funds**

Revenues for this group of three separate funding sources totals \$183,228 – disaster recovery initiative (annual allocation of multi-year block grant), service authority for abandoned vehicles (final allocation of a state subvention), and supplemental law enforcement services (annual state subvention). Disaster service recovery initiative funding is provided on a reimbursement basis after the City has incurred expenses.

### **Transportation Funds**

Revenues for this group of five separate funding sources totals \$1,095,159 – fuel tax (annual state subvention), Measure M fair share (local sales tax), Measure M projects (annual allocation of competitive multi-year grant), state-local partnership (annual allocation of competitive grant) and traffic mitigation fees (developer fees collected by the County). Measure M projects, state-local partnership and traffic mitigation fee funding is provided on a reimbursement basis after the City has incurred expenses.

Fiscal Year 2012-13 revenue projections include no new taxes. Exhibit A – which can be found on page 14 of the Exhibits section – summarizes Fiscal Year 2012-13 revenue projections and compares them to budgeted and anticipated actual Fiscal Year 2011-12 receipts. Percentage changes represent a comparison of Fiscal Year 2011-12 anticipated actual receipts and 2012-13 projections.

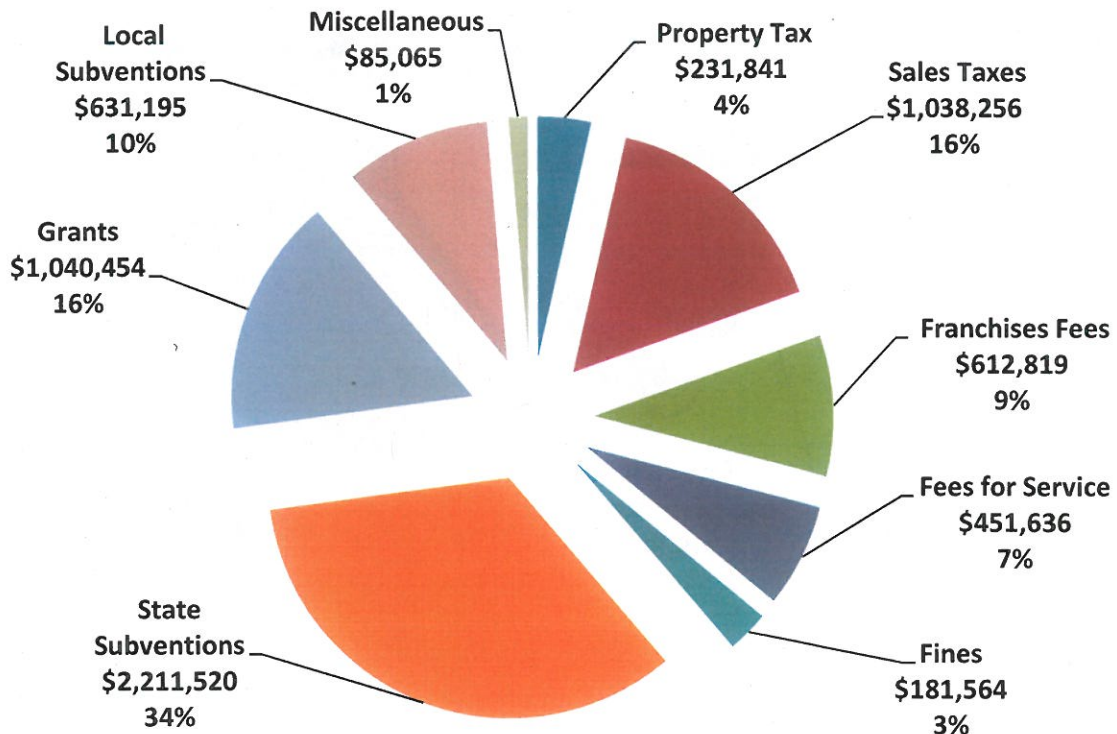
### *Revenue by Source*

The accounts of the City are organized based on funds and account groups; however, they can also be classified based on the type and source of funding. As identified in the following pie chart, state subventions represent 34% of the City's annual revenues, followed by grants (16%) and sales tax (16%). During the last



four years, the City has seen dramatic decreases in state subventions and sales taxes. Grant funds remain stable due to the City's aggressive application for potential grant funding.

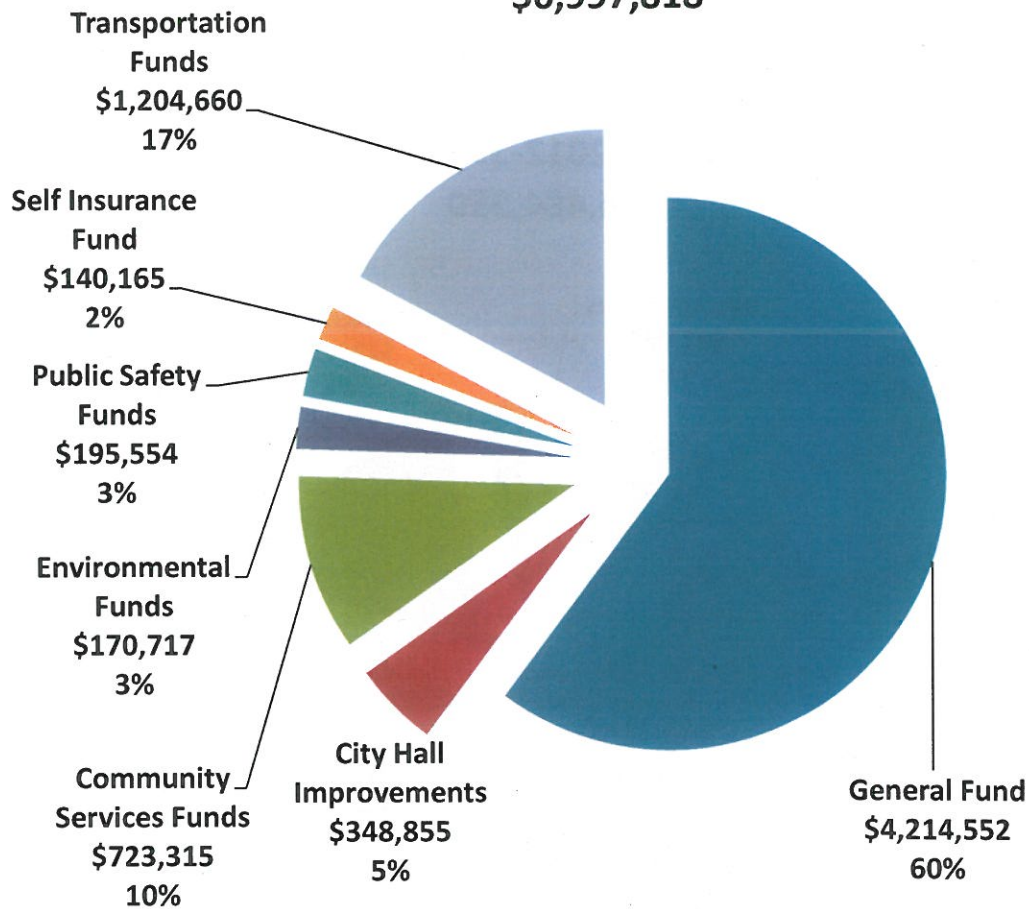
### **Fiscal Year 2012-13 Revenues \$6,484,350**



### **Expenditures**

The adopted Fiscal Year 2012-13 expenditure budget totals \$6,997,818 million, which represents a \$2,295,925, or 25%, decrease in expenditures when compared to the approved 2011-12 budget. This decrease is a combination of general expenditure reductions for ongoing programs and a reduction of monies committed to capital improvements.

## Fiscal Year 2012-13 Budget by Fund \$6,997,818



### *City Budget Policies*

The Fiscal Year 2012-13 budget was prepared with the following City budget policies in mind:

1. The City Council will schedule a minimum of four public meeting to discuss budget proposals and seek input from residents and other stakeholders.
2. The city manager's proposed budget will be balanced, implement Council direction during the budget hearings and be presented in June, enabling adoption prior to the beginning of the fiscal year. The proposed budget was balanced and was adopted by the City Council on June 27, 2012.
3. With the exception of transfers to capital projects, current year General Fund expenditures should not exceed current year revenues. The adopted General Fund budget, including the reserve for economic uncertainties and the council contingency account, is \$163,724 less than projected revenues.

4. The General Fund budget should include a 5 - 10% reserve for economic uncertainties. This year's budget includes \$194,018, a 5% reserve.
5. The unbudgeted fund balance in the General Fund should be reserved for special one-time projects or capital improvements. This year's operations budget includes no expenditures from the Fund Balance.
6. Annually, the City should allocate an amount of money for competitive community services grants for not-for-profit organizations that provide services to residents. The Fiscal Year 2012-13 budget includes \$150,000 for this program.
7. The City should maintain a \$500,000 reserve in the Self Insurance Fund; this budget includes maintenance of that reserve.
8. Capital Improvement Projects are budgeted on a multi-year basis. Once allocated, funds remain with a project until the project is complete or the monies are re-prioritized by the City Council. This budget includes implementation of five new projects, continuation of two existing projects and partial funding for one future year project, in accordance with funding requirements.
9. Special Funds are often distributed on a reimbursement basis. The General Fund unencumbered Fund Balance may be used for temporary "loans" until reimbursements are received. These "loans" are not reflected in the budget.
10. Special Funds budgets should assure that monies are spent and/or obligated within required timeframes. This budget will meet all such timeframes.
11. The City should reserve an amount of money annually for uncompensated employee absences (accrued annual leave). This budget includes \$146,020 and is based on the prior year's financial audit.
12. The City Council will review the adopted budget mid-year to consider required modifications in order to continue current service levels.

#### *General Fund*

The adopted General Fund budget, which contains the majority of the City's operating and discretionary funds, totals \$4,214,552, and includes: 1) a \$194,018 reserve for economic uncertainties; 2) a \$50,000 council contingency account; and 3) a \$140,165 transfer to the Self-Insurance Fund. This proposal represents a

\$1,182,337 or 22%, decrease when compared to the approved Fiscal Year 2011-12 budget. This budget continues all existing staff and, with the exception of the taxi voucher program, all services at current levels. It will return community organization grants to the \$150,000 level and add back a second Great Laguna Woods Goods Exchange in the fall of 2012. In addition, funding for a part time accountant and a new City Hall generator is included.

### *Special Funds*

#### **City Hall Improvement Fund**

The City Hall improvement fund was established in Fiscal Year 2010-11 to reserve funding for acquisition of the City Hall facility. This budget commits \$248,855 of the remaining monies in this Fund to build a trash/generator enclosure, separate utilities from the balance of the shopping center and re-carpet the downstairs of the building. The balance in this Fund – approximately \$100,000 – is reserved for final acquisition costs.

#### **Community Services Funds**

The Community Services Funds support a mix of operations, capital equipment and capital improvements. This fund includes the taxi voucher program (\$272,206). Although Council has preliminary decided not to continue the John Wayne airport component of the program, general travel, medical and Irvine Transportation Center vouchers will continue to be available to residents at no increased cost.

The Community Services Fund includes the PEG/cable television fund which funds audiovisual and television production equipment purchase, repair and replacement. The budget anticipates replacement of several council chamber cameras and purchase of a scan-converter for the channel 31 bulletin board (\$9,800).

Also included in this Fund group are community development block grant money for: 1) continuation of the City's energy efficiency equipment retrofit program for low income residents (\$135,000); and 2) a transfer to the capital improvement program for accessibility improvements to the exterior of city hall and the parking lot, including a new storm drain to reduce water sheeting (\$306,309). The exterior city hall improvements were initially scheduled for Fiscal Year 2012-13 but were delayed to incorporate modifications to building utilities.



### **Environmental Funds**

The five environmental funds support the City's ongoing recycling programs – education, hazardous and e-waste curbside collection, city hall drop off programs (medicines, fluorescent bulbs, batteries, white paper, ink cartridges, cell phones and small electronic devices) and the Great Laguna Woods Goods Exchange. Two new programs are included in this budget: 1) a transfer to the capital improvement program for the retrofit of streetlights in the public right of way (\$100,000) and 2) a business recycling outreach and technical assistance program (\$65,717).

### **Public Safety Funds**

The three public safety funds are grant funds awarded for specific program: 1) traffic enforcement (\$100,000); 2) development of a wildland interface fire evacuation plan and design of the City's emergency operations center; and 3) reimbursement of emergency supplies (\$15,554).

### **Self Insurance Fund**

The Self Insurance Fund is used to account for deposits to the California Joint Powers Insurance Authority Pool and the purchase of liability and property insurance. The adopted budget is \$140,165, which reflects a 6.5% increase when compared to the Fiscal Year 2011-12 budget.

### **Transportation Funds**

Transportation funds support a mix of public right-of-way operations and capital improvements. Fuel tax, CARITS and a portion of the Measure M fair share allocation monies, totaling \$624,338, are included to fund street, streetlight, traffic signal and landscape maintenance. Remaining funding has been allocated to the capital improvement program.

Exhibit B – which can be found on page 16 of the Exhibits section – summarizes budget expenditures by Fund and Department and compares them to budgeted and expected actual Fiscal Year 2011-12 expenditures. Percentage changes on the chart represent a comparison of the Fiscal Year 2011-12 budget to the Fiscal Year 2012-13 budget.

### **Capital Improvement Program**

A capital improvement is a major expenditure of City funds for the construction or modification of City infrastructure. Capital improvement projects are budgeted on a multi-year basis. With the exception of capital projects funded by community development block grant funds (CDBG), once allocated, funds remain with a

project until it is complete or until the monies are re-programmed by the City Council. Often, it takes several years to compile sufficient funding to complete a project. CDBG grants, however, are fiscal year specific and are budgeted on an annual basis. Exhibit C – which can be found on page 19 of the Exhibits section – identifies currently funded open projects and new project increments budgeted in 2012-13 (\$1,206,212).

The budgeted capital improvement program (new increment and balance) totals \$2,992,468 for eight projects. Although all of these projects will not be completed in Fiscal Year 2012-13, work should be underway before the end of the upcoming fiscal year on all but one project. The El Toro Road pavement rehabilitation program is only partially funded and is not anticipated to begin until Fiscal Year 2013-14.

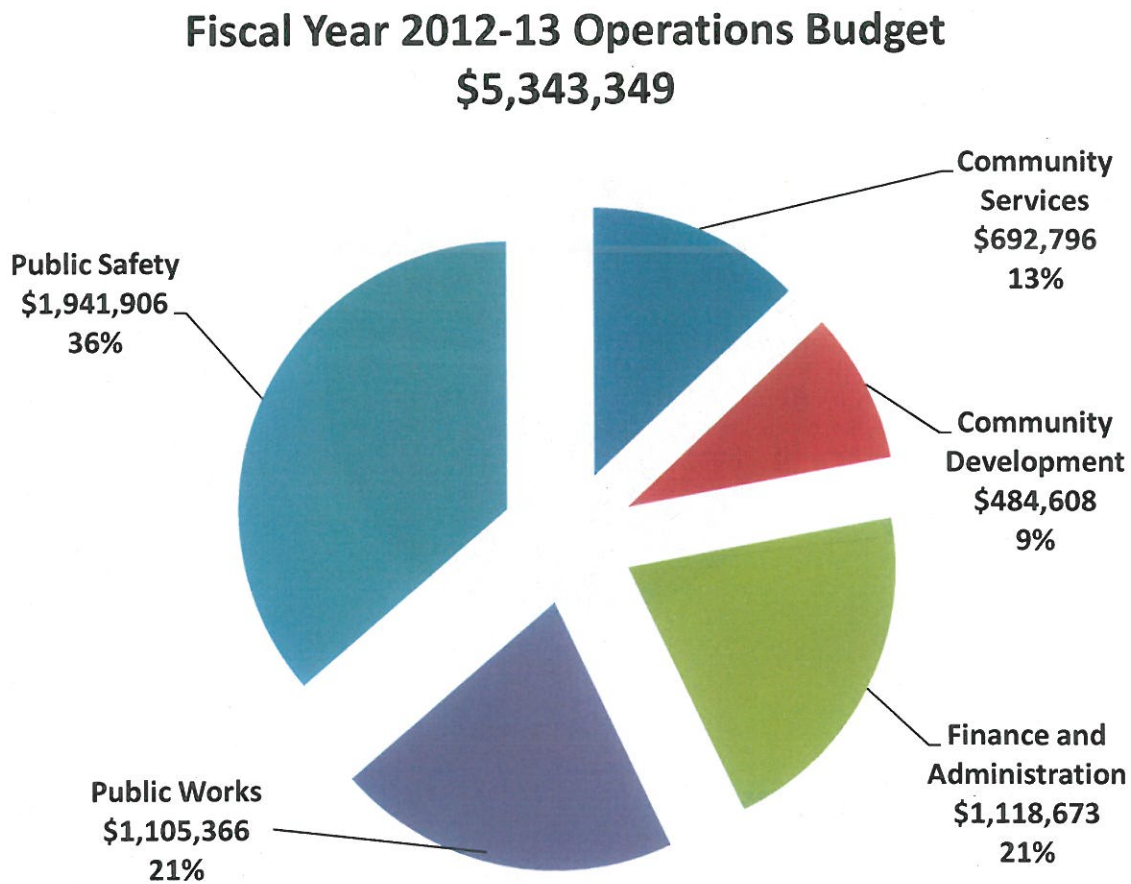
Two of the eight projects are funded by Community Development Block Grant funds (City hall entry and parking lot improvements); one is funded by the General Fund (City Hall utilities); one is funded by the federal American Recovery and Reinvestment Act (streetlight retrofit) and the remaining projects are funded by Transportation Funds. This budget does not contain the bulk of the funding for the Moulton Parkways Smart Street Phase I project. That project, estimated to cost \$6.7 million, will be constructed and funded by the County of Orange. Only the reimbursable cost for City engineering and inspection (\$125,000) has been included in the City's capital improvement program.

Each year, the City prepares and adopts a seven year capital improvement program that identifies funding required for its long range infrastructure and facility improvement projects. Only items in the first year of the plan are included in the annual budget. Exhibit D – which can be found on page 20 of the Exhibits section – summarizes the Capital Improvement Program for the Fiscal Years 2012-13 through 2018-19. This program is a mix of currently funded and unfunded projects.

### **Operations Budget**

The accounts of the City are organized based on funds and account groups in conformance with acceptable accounting procedures; and the restrictions associated with special funds and operations expenditures are often found in more than one fund. In addition, the majority of City staff are included in the administrative services General Fund budget, rather than in operational department budgets. Exhibit E, which identifies staff by function, is found in Exhibit E, can be found on page 22 of the Exhibits section.

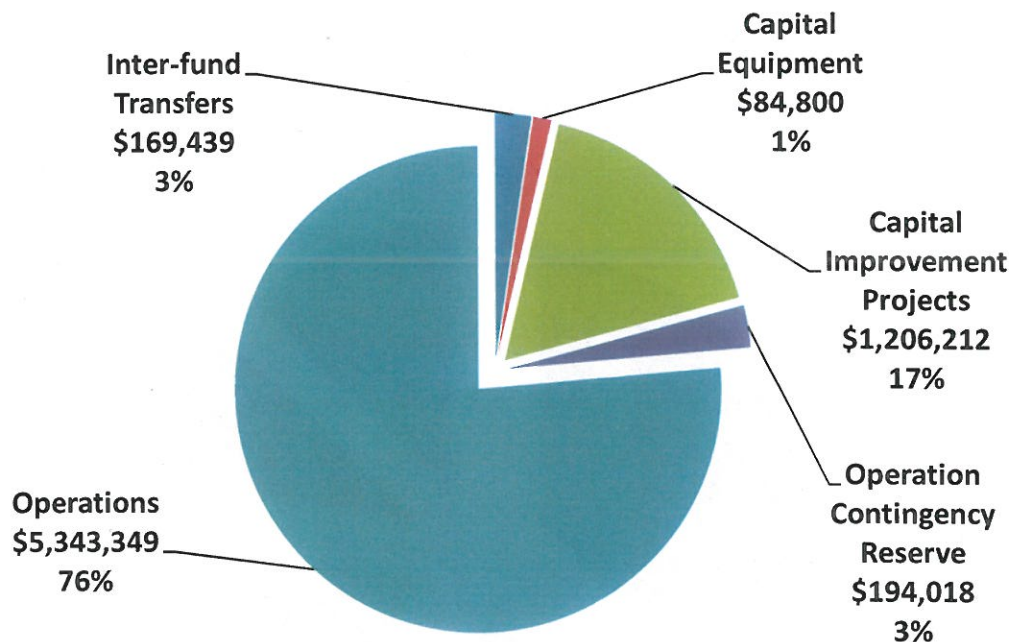
Allocating staff and special fund budgets to appropriate functions results in the following Fiscal Year 2012-13 operations budget, which totals \$5.34 million.



### **All Funds Budget Summary**

The proposed Fiscal Year 2012-13 All Funds Laguna Woods budget totals \$6,997,818 and is summarized by function below.

**Fiscal Year 2012-13 All Funds Budget  
\$6,997,818**



**Anticipated Fund Balances**

It is anticipated that the City of Laguna Woods will have a total Fund Balance of approximately \$8,324,428 as of June 30, 2012. The proposed Fiscal Year 2012-13 budget estimates the June 30, 2013 fund balance will total \$7,903,861. The majority of this amount – \$6,231,904 – will be in the unrestricted General Fund and Self Insurance Fund balances, and does not include \$194,018 in the budgeted economic uncertainties reserve. Monies in unrestricted fund balances may be retained in the fund balances or committed by the Council to programs and/or projects.

Balances in the Special Funds are restricted for certain activities and fluctuate as those activities are completed by the City.

Exhibit F summarizes projected fund balances for Fiscal Years 2011-12 and 2012-13 and can be found on Page 23 in the Exhibits section.

## **Conclusion**

The City of Laguna Woods continues to be fiscally conservative in its budgeting practices and expenditure history. Although currently revenue-challenged due to the local economy and the continued erosion of state subventions, the approved budget continues all existing programs, with some moderate increases. The budget is balanced, with expenditures not exceeding revenues.

I want to thank the Finance Manager and Public Safety Director for their assistance in preparing this year's budget. This is a time consuming process which can only be accomplished with teamwork.

Additionally, I would like to take the opportunity to thank the many volunteers who serve the City diligently on its advisory committees and as office volunteers. Their labor on behalf of the City saves many taxpayer dollars and creates the civic fabric that is so unique to Laguna Woods.

Leslie A. Keane  
City Manager



# EXHIBITS





<p align="center"><b>CITY OF LAGUNA WOODS</b>  <b>Fiscal Year 2012-13 Projected Revenue - All Sources</b></p>
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Revenue	2011-12 Budget	2011-12 Anticipated	2012-13 Projected	% Change
<b><u>General Fund</u></b>				
Property Tax	255,926	236,572	231,841	-2.0
Property Tax in Lieu	1,846,070	1,815,899	1,789,021	-1.5
Sales Tax	615,486	628,389	647,241	3.0
Motor Vehicle Fees	42,850	0	0	NA
Franchise Fees	545,092	547,031	612,819	12.0
Transient Occupancy Tax	336,887	380,667	390,183	2.5
Development Processing Fees	286,017	335,861	333,880	-0.6
Fines	358,603	161,973	181,564	12.0
Interest	35,632	26,124	24,361	-6.7
Miscellaneous	115,338	209,726	167,366	-20.0
<b>Total</b>	<b>4,437,901</b>	<b>4,342,242</b>	<b>4,378,276</b>	<b>-0.8</b>
<b><u>Special Funds</u></b>				
City Hall Improvements				
<b>Transfer from General Fund</b>	<b>1,450,000</b>	<b>1,450,000</b>	<b>0</b>	<b>-100.0</b>
<b><u>Community Services Funds</u></b>				
Community Development Block				
Grant	395,533	198,323	441,309	>100.0
PEG/Cable Television	10,000	10,000	10,000	0.0
Senior Mobility	312,000	325,639	246,146	24.0
<b>Subtotal</b>	<b>717,533</b>	<b>533,962</b>	<b>697,455</b>	<b>31.0</b>

## EXHIBIT A

Revenue	2011-12 Budget	2011-12 Anticipated	2012-13 Projected	% Change
<b>Environmental Funds</b>				
Beverage Container Recycling	5,078	5,065	5,052	-0.3
Mobile Source Reduction	18,747	20,057	20,180	0.6
State Oil Payment	5,000	5,000	5,000	0.0
Energy Efficiency Public Facilities	51,979	51,979	100,000	92.0
<b>Subtotal</b>	<b>80,804</b>	<b>82,101</b>	<b>130,232</b>	<b>59.0</b>
<b>Public Safety Funds</b>				
Disaster Recovery Initiative	100,000	42,520	80,000	88.0
Service Authority for Abandoned Vehicles	7,318	6,413	3,228	-50.0
Supplemental Law Enforcement Services Act	100,000	100,000	100,000	0.0
<b>Subtotal</b>	<b>207,318</b>	<b>148,933</b>	<b>183,228</b>	<b>23.0</b>
<b>Self Insurance Fund</b>				
Transfer from General Fund	131,572	129,822	140,165	8.0
<b>Transportation Funds</b>				
Fuel Tax	410,881	489,296	493,553	0.9
Measure M Fair Share	171,786	184,891	196,553	6.0
Measure M Projects	0	428,866	104,784	-76.0
State-Local Partnership	0	0	175,269	NA
Traffic Mitigation Fees	0	173,284	125,000	-28.0
<b>Subtotal</b>	<b>582,667</b>	<b>1,276,337</b>	<b>1,095,159</b>	<b>-14.0</b>
<b>Total Special Funds</b>	<b>3,169,894</b>	<b>3,621,155</b>	<b>2,246,239</b>	<b>-38.0</b>
<b>TOTAL ALL REVENUES</b>	<b>\$ 7,607,795</b>	<b>\$ 7,963,397</b>	<b>\$ 6,624,515</b>	<b>-17.0</b>
Less Inter-fund Transfers	131,572	165,822	169,439	-17.0
<b>NET REVENUES</b>	<b>\$ 7,476,223</b>	<b>\$ 7,797,575</b>	<b>\$ 6,555,076</b>	<b>-17.0</b>

<p align="center"><b>CITY OF LAGUNA WOODS</b></p> <p align="center"><b>Fiscal Year 2012-13 Proposed Expenditure Budget - All Funds</b></p>
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Expenditure	2011-12 Budget	2011-12 Estimated	2012-13 Proposed	% Change
<b><u>General Fund</u></b>				
City Council	37,975	37,719	37,750	-0.6
Administrative Services	1,169,181	1,091,378	1,178,207	0.8
Community Development	409,800	382,436	409,013	-0.2
Community Services	157,550	153,891	176,219	12.0
Carryover from Prior Year	75,000	75,000		NA
Public Safety	1,870,070	1,681,058	1,636,656	-13.0
Public Works	280,404	262,904	237,033	-16.0
Non-Departmental	146,750	124,750	205,491	40.0
<b>Subtotal</b>	<b>4,146,730</b>	<b>3,809,136</b>	<b>3,880,369</b>	<b>-6.4</b>
Reserve for Economic Uncertainties	203,587	0	194,018	-4.7
Transfer to Self Insurance Fund	131,572	124,822	140,165	6.5
Transfer to Senior Mobility Program	5,000	5,000	0	-100.0
Transfer to CIP City Hall Improvements	1,450,000	1,450,000		-100.0
<b>Total General Fund</b>	<b>5,396,889</b>	<b>5,388,958</b>	<b>4,214,552</b>	<b>-22.0</b>
<b><u>Special Funds</u></b>				
<b>City Hall Improvements</b>				
Operations	1,683,462	1,334,607	100,000	>-100.0
Transfer to CIP			248,855	NA
<b>Subtotal</b>	<b>1,683,462</b>	<b>1,334,607</b>	<b>348,855</b>	<b>&gt;-100.0</b>

## EXHIBIT B

	2011-12 Budget	2011-12 Estimated	2012-13 Proposed	% Change
<b><u>Community Services Funds</u></b>				
<b>Community Develop Block Grant</b>				
Operations	104,088	104,088	135,000	-30.0
Transfer to CIP	291,445	94,235	306,309	5.0
PEG/Cable Television	10,000	5,427	9,800	-2.0
Senior Mobility	312,000	339,579	272,206	-13.0
<b>Subtotal</b>	<b>717,533</b>	<b>543,329</b>	<b>723,315</b>	<b>-0.8</b>
<b>Environmental Funds</b>				
Beverage Container Recycling	25,000	13,210	25,000	0.0
Mobile Source Reduction	47,426	47,426	0	-100.0
State Oil Payment	5,614	5,000	5,000	-11.0
Energy Efficiency Public				
Transfer to CIP	51,979	51,979	100,000	92.0
OC Recycling Grant	0	0	40,717	NA
<b>Subtotal</b>	<b>130,019</b>	<b>117,615</b>	<b>170,717</b>	<b>31.0</b>
<b>Public Safety Funds</b>				
Disaster Recovery Initiative	100,000	42,520	80,000	-20.0
Supplemental Law Enforcement				
Services Act	132,000	132,000	100,000	-24.0
Emergency Management	1,235	0	15,554	>100.0
<b>Subtotal</b>	<b>233,235</b>	<b>174,520</b>	<b>195,554</b>	<b>-16.0</b>
<b>Self Insurance Fund</b>	<b>131,572</b>	<b>129,822</b>	<b>140,165</b>	<b>6.5</b>
<b>Transportation Funds</b>				
Fuel Tax				
Operations	360,881	355,570	493,552	37.0
Transfer to CIP	50,000	0	0	-100.0
Measure M Fair Share				
Operations	171,786	171,786	21,284	-88.0
Transfer to CIP	0	0	175,269	NA
Measure M Projects				
Transfer to CIP	0	392,866	75,510	NA
Transfer to General Fund	0	36,000	29,274	NA
State-Local Partnership				
Transfer to CIP	0	0	175,269	NA
Traffic Mitigation Fees				
Transfer to CIP	100,000	75,965	125,000	25.0
CARITS				
Operations	99,547	189,333	109,502	10.0
Transfer to CIP	218,819	64,899	0	-100.0

## EXHIBIT B

	2011-12 Budget	2011-12 Estimated	2012-13 Proposed	% Change
<b>Subtotal</b>	1,001,033	1,286,419	1,204,660	20.0
<b>Total Special Funds</b>	3,896,854	3,586,312	2,783,266	-29.0
<b>TOTAL ALL FUNDS</b>	<b>\$ 9,293,743</b>	<b>\$ 9,293,743</b>	<b>\$ 6,997,818</b>	<b>-25.0</b>
<b>Less Inter-Fund Transfers</b>	-131,572	-165,822	-169,439	29.0
<b>NET BUDGET</b>	<b>\$ 9,162,171</b>	<b>\$ 9,127,921</b>	<b>\$ 6,828,379</b>	<b>-26.0</b>

City of Laguna Woods  
Currently Funded Capital Improvement Projects

Project	Project Cost	Funded Prior Years	Funded FY 09-10	Funded FY 10-11	Funded FY 11-12	Projected Balance FY 11-12	Proposed FY12-13	Unfunded Balance
1 City Hall acquisition/improvements	8,900,000	4,250,000		3,200,000	1,450,000	100,000		
2 City Hall Entry	230,450				230,450		193,809	
3 City Hall Parking Lot	112,599						112,500	
4 City Hall Utilities	248,855						248,855	
5 El Toro/Aliso Creek roadway/sidewalk	1,706,982	1,206,982		500,000		1,118,605		
6 El Toro Road Pavement rehabilitation	636,250						350,538	285,712
6 Public right-of-way streetlight energy efficiency	100,000						100,000	91
8 Moulton Parkway Landscape	2,500,000				2,500,000		75,510	
9 Moulton Parkway smart street engineering **							125,000	
							1,206,212	

\* Transfer to City Hall Utilities project (#4)

\*\* County of Orange project; city will be reimbursed for its actual public works costs as they occur; the amount identified is the estimated cost for FY 12-13 only

City of Laguna Woods  
Seven Year Capital Improvement Program

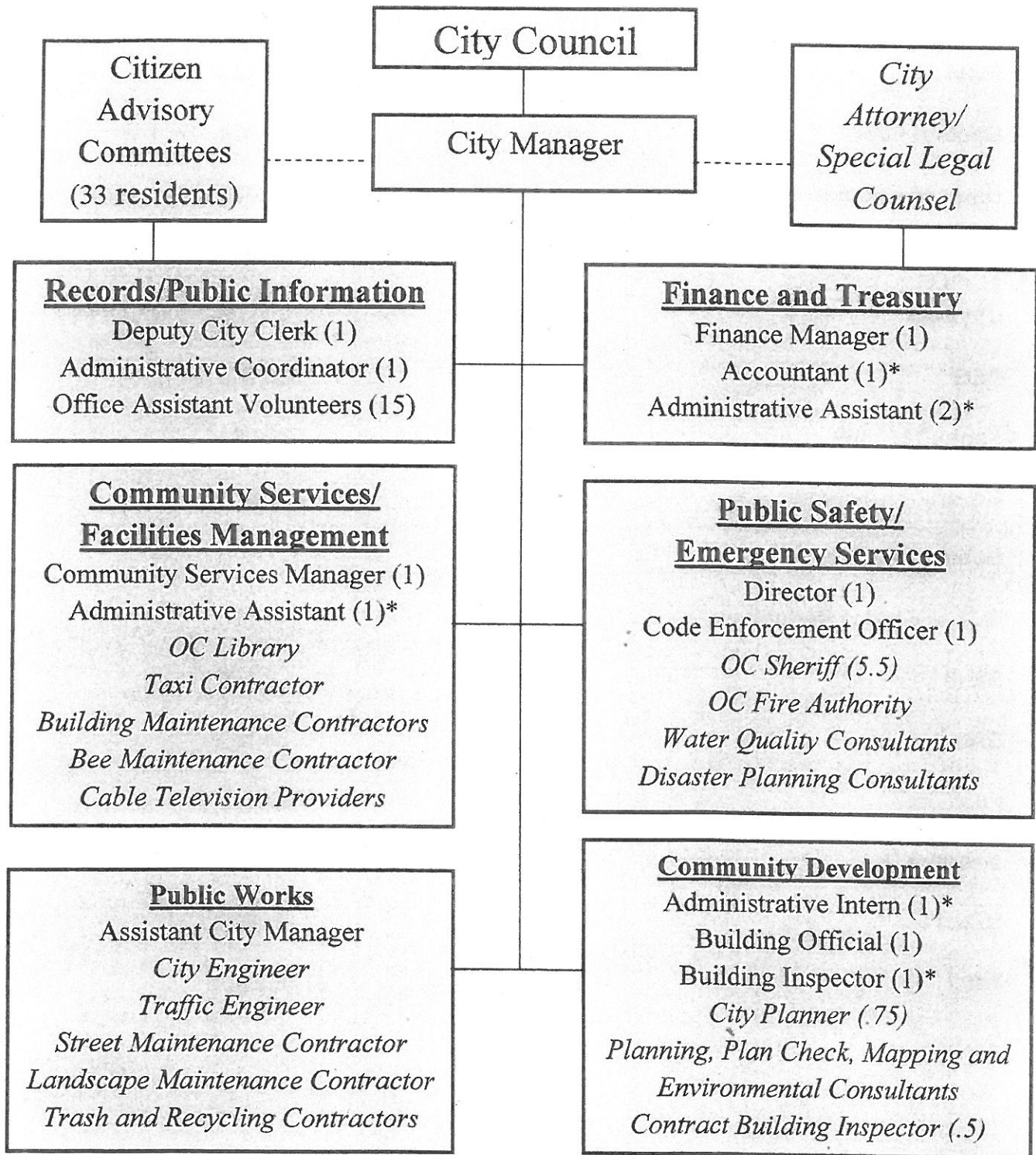
<u>Project</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>
City Hall Accessibility Improvements/Entry	Construction						
\$193,809 - Funded							
City Hall Accessibility/Parking Lot	Planning						
\$112,500 - Funded	Construction						
City Hall - Utilities	Planning						
\$248,855 - Funded	Construction						
City Hall Green Roof							
\$437,032 - Grant application pending	Planning	Construction					
El Toro/Aliso Creek Roadway/Sidewalk	Planning	Construction					
\$1,706,982 - Funded	Construction						
El Toro Road Pavement Rehab		Planning					
\$636,260/\$350,538 available		Construction					
Moulton Parkway Smart Street							
Phase 1 Landscaping	Construction						
\$75,510 - Funded							
Moulton Parkway Smart Street							
Phase 2 Roadway widening	Planning	Construction					
\$6,700,000 County funding available	Construction						

# EXHIBIT D

<u>Project</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>
Public Streetlights Energy Retrofit \$100,000 - Funded	Construction						
El Toro Road Median Irrigation \$295,550 - grant application pending		Planning Construction					
Moulton Parkway Median Irrigation \$830,599 - grant application pending				Planning Construction			
Santa Maria Road Median Irrigation \$524,170 - grant application pending			Planning Construction				
El Toro Repaving - Willow Tree Center to Avenida Sevilla \$500,000 - future grant application				Planning	Construction		
El Toro Repaving - Calle Sonora Westbound to Aliso Creek Road \$950,000 - future grant application					Planning	Construction	
Moulton Parkway Repaving - Via Campo Verde Southbound to City Limit \$1,650,000 - future grant application						Planning	Construction



# CITY OF LAGUNA WOODS ORGANIZATION CHART



\* 6 part time positions, with a total full time equivalent of 2.5

*Italics denotes position/responsibility currently performed by consultant or contractor*

**City of Laguna Woods**  
**Fiscal Year 2012-13 Fund Balances**

<b>Fund</b>	<b>Anticipated FY 11-12</b>	<b>Projected FY 12-13</b>
<b>General Fund</b>	6,604,175	6,731,904
<b>Un-compensated Leave</b>	141,207	146,020
<b>Self Insurance</b>	500,000	500,000
<b>City Hall</b>	348,855	0
<b>PEG</b>	20,785	20,985
<b>Senior Mobility</b>	46,060	20,000
<b>Beverage Contianer</b>	32,919	12,971
<b>County Recycling</b>	40,717	0
<b>Mobile Source Reduction</b>	26,195	46,375
<b>State Oil</b>	8,556	8,556
<b>SAAV</b>	31,565	34,793
<b>Fuel Tax</b>	358,887	327,252
<b>Measure M</b>	13,105	13,105
<b>CARITS</b>	151,402	41,900
<b>Total</b>	<b>\$8,324,428</b>	<b>\$7,903,861</b>

**FY 2012-13  
PROPOSED  
BUDGET DETAIL**



**City of Laguna Woods  
Proposed  
Fiscal Year 2012-13  
Budgeted Staff Positions**

**Full-time Staff – 9 FTE**

- 1 Administrative Coordinator
- 1 Assistant City Manager
- 1 Building Official
- 1 City Manager
- 1 Code Enforcement Officer
- 1 Community Services Manager
- 1 Deputy City Clerk
- 1 Finance Manager
- 1 Public Safety Director

**Part-time Staff – 2.5 FTE**

- .5 Accountant
- .5 Administrative Assistant
- .25 Administrative Assistant
- .25 Administrative Assistant
- .5 Building Inspector
- .5 Administrative Intern

**Contract Staff – 6.75 FTE**

- .75 City Planner
- .5 Building Inspector
- .5 Police Chief/Sheriff's Lieutenant
- 4 Sheriff's Deputies
- 1 Sheriff's Investigator

**City of Laguna Woods**

**Proposed Fiscal Year 2012-13 General Fund Expenditure Detail**

<u>001-6000 (CITY COUNCIL)</u>	<u>FY 2011-12 AMENDED BUDGET</u>	<u>FY 2011-12 PROJECTED</u>	<u>FY 2012-13 PROPOSED</u>
<b>TOTALS:</b>	\$37,975	\$37,719	\$37,750
(7201) Membership & Dues	\$14,525	\$14,269	\$14,300
(7203) Travel & Conferences	\$5,000	\$5,000	\$5,000
(7204) Mileage & Parking	\$450	\$450	\$450
(8102) Salaries - Part-Time	\$18,000	\$18,000	\$18,000

<u>001-6100 (ADMIN SVCS)</u>	<u>FY 2011-12 AMENDED BUDGET</u>	<u>FY 2011-12 PROJECTED</u>	<u>FY 2012-13 PROPOSED</u>
<b>TOTALS:</b>	\$1,169,181	\$1,091,378	\$1,178,207
(7201) Membership & Dues	\$753	\$772	\$510
(7202) Training & Publications	\$250	\$230	-
(7203) Travel & Conferences	\$3,095	\$3,095	\$3,090
(7204) Mileage & Parking	\$10,000	\$11,277	\$12,000
(7221) Office Supplies	\$7,750	\$9,972	\$8,000
(7222) Printing	\$15,291	\$15,382	\$14,380
(7223) Postage	\$4,640	\$4,640	\$4,500
(7224) Public Notices	\$3,500	\$3,500	\$3,500
(7301) Contract - City Attorney	\$165,940	\$87,348	\$88,692
(7303) Contract - Finance & Benefit Admin	\$29,100	\$29,100	\$32,682
(7307) Contract - Elections	\$0	\$0	\$35,000
(7391) Contract - Other	\$30,250	\$27,450	\$27,250
(8101) Salaries - Full-Time	\$621,052	\$621,052	\$645,507
(8102) Salaries - Part-Time	\$19,287	\$19,287	\$36,038
(8110) Fringe Benefits	\$84,000	\$84,000	\$84,000

(8111) Payroll Taxes	\$53,721	\$53,721	\$57,736
(8112) Retirement	\$120,552	\$120,552	\$125,322

<u>001-6400 (COMM DEV)</u>	<u>FY 2011-12 AMENDED BUDGET</u>	<u>FY 2011-12 PROJECTED</u>	<u>FY 2012-13 PROPOSED</u>
TOTALS:	\$409,800	\$382,436	\$409,013
(7222) Printing	\$2,500	\$2,630	\$2,210
(7311) Current Planning	\$111,250	\$96,145	\$105,000
(7312) Contract - Advance Planning	\$0	\$0	\$10,000
(7321) Contract - Inspection	\$50,000	\$53,648	\$45,500
(7322) Contract - Bldg Plan Check	\$22,000	\$12,785	\$13,000
(7401) Environmental Subsidy	\$10,000	\$3,178	\$5,000
(8101) Salaries - Full-Time	\$126,475	\$126,475	\$129,992
(8102) Salaries - Part-Time	\$30,000	\$30,000	\$37,962
(8110) Fringe Benefits	\$24,000	\$24,000	\$24,000
(8111) Payroll Taxes	\$10,941	\$10,941	\$12,849
(8112) Retirement	\$22,634	\$22,634	\$23,500

<u>001-6500 (COMM SVCS)</u>	<u>FY 2011-12 AMENDED BUDGET</u>	<u>FY 2011-12 PROJECTED</u>	<u>FY 2012-13 PROPOSED</u>
TOTALS:	\$232,550	\$228,891	\$176,219
(7300) Community Grants	\$205,000	\$205,000	\$150,000
(7330) City Newsletter	\$26,500	\$23,141	\$24,684
(7335) Community Events	\$1,050	\$750	\$1,535
(7345) Senior Mobility Contribution	-	-	\$0

<u>001-6590 (NON-DEPT)</u>	<u>FY 2011-12 AMENDED BUDGET</u>	<u>FY 2011-12 PROJECTED</u>	<u>FY 2012-13 PROPOSED</u>
TOTALS:	\$1,936,909	\$1,704,572	\$539,674
(7100) Council Contingency	\$40,000	\$0	\$50,000

(7231) Utilities	\$23,031	\$23,031	\$23,031
(7232) Telephone	\$11,888	\$11,888	\$11,940
(7234) Building Maintenance	\$39,140	\$39,140	\$33,020
(7250) Capital Equipment	\$20,191	\$28,191	\$75,000
(7906) Signage	\$12,500	\$22,500	\$12,500
(7990) Economic Uncertainty Reserve	\$203,587	\$0	\$194,018
(9901) Transfers to Other Funds	\$1,586,572	\$1,579,822	\$140,165

<u>001-6600 (PUBLIC SAFETY)</u>	<u>FY 2011-12 AMENDED BUDGET</u>	<u>FY 2011-12 PROJECTED</u>	<u>FY 2012-13 PROPOSED</u>
TOTALS:	\$1,870,070	\$1,681,058	\$1,636,656
(7351) Contract - Sheriff	\$1,338,100	\$1,183,105	\$1,246,338
(7361) Contract - Animal Services	\$82,760	\$93,100	\$92,793
(7371) Contract - Red Light	\$240,000	\$210,000	\$112,500
(7381) Volunteer Program	\$2,500	\$200	\$2,500
(7391) Contract - Other	\$18,150	\$16,653	\$2,450
(7451) Street Lighting - Residential	\$93,560	\$83,000	\$85,075
(7461) Contract - Water Quality	\$95,000	\$95,000	\$95,000

<u>001-6700 (PUBLIC WORKS)</u>	<u>FY 2011-12 AMENDED BUDGET</u>	<u>FY 2011-12 PROJECTED</u>	<u>FY 2012-13 PROPOSED</u>
TOTALS:	\$280,404	\$262,904	\$237,033
(7321) Contract - Inspection	\$5,000	\$5,000	\$5,000
(7331) Contract - Engineering	\$6,000	\$6,000	\$6,000
(7341) Contract - Landscaping	\$77,769	\$77,769	\$77,769
(7342) Contract - Special Landscape	\$70,000	\$70,000	\$40,564
(7349) Contract - Solid Waste	\$71,635	\$71,635	\$92,700
(7349.0502) E-Waste	\$35,000	\$17,500	-
(7350) Contract - Waste Enforcement	\$15,000	\$15,000	\$15,000



City of Laguna Woods

Proposed Fiscal Year 2012-13 Special Funds Expenditure Detail

CITY HALL IMPROVEMENT FUND

<u>City Hall Improvements (570-6590)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST.</u> <u>ACTUAL</u>	<u>FY 2012-13</u> <u>PROPOSED</u>
<b>TOTALS:</b>	\$1,683,462	\$1,334,607	\$348,855
(7260) City Hall Improvements	\$1,683,462.00	\$1,334,607.00	
(7301) Legal Services			\$100,000.00
(7261) City Hall Utilities/Carpeting			\$248,855.00

COMMUNITY SERVICES FUNDS

<u>PEG/Cable Television (057-6590)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST.</u> <u>ACTUAL</u>	<u>FY 2012-13</u> <u>PROPOSED</u>
<b>TOTALS:</b>	\$10,000	\$5,427	\$9,800
(7251) Equipment & Maintenance	\$10,000.00	\$5,427.00	\$9,800.00

<u>Senior Mobility</u>	<u>FY 2011-12</u> <u>AMENDED</u> <u>BUDGET</u>	<u>FY 2011-12</u> <u>PROJECTED</u>	<u>FY 2012-13</u> <u>PROPOSED</u>
<b>TOTALS:</b>	\$312,000	\$339,579	\$272,206
Printing	\$1,000.00	\$2,600.00	\$2,600.00
Salaries - Full Time	\$0.00	\$10,012.00	\$0.00
Salaries - Part Time	\$0.00	\$15,350.00	\$26,550.00
Payroll Taxes	\$0.00	\$2,194.00	\$2,389.00
Contract - Transportation	\$260,000.00	\$247,220.00	\$178,464.00
Contract - Taxi Voucher NEMT	\$51,000.00	\$62,203.00	\$62,203.00

<u>Community Development Block Grants (340-6590)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST. ACTUAL</u>	<u>FY 2012-13 PROPOSED</u>
TOTALS:	\$395,533	\$198,323	\$441,309
(7640.0020) CDBG Rehab	\$104,088.00	\$104,088.00	\$135,000.00
(7640.0030) CDBG PF&I City Hall	\$230,540.00	\$36,731.00	\$193,809.00
(7640.0033) CDBG PF&I Flood Study	\$60,905.00	\$57,504.00	\$0.00
(7640.0041) CDBG PF&I City Hall Phase V	-	-	\$112,500.00

## ENVIRONMENTAL FUNDS

<u>Mobile Source Reduction (250-6590)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST. ACTUAL</u>	<u>FY 2012-13 PROPOSED</u>
TOTALS:	\$47,426	\$47,426	\$0
(7600.6102) Santa Maria Construction	\$47,426.00	\$47,426.00	\$0.00

<u>Beverage Container Recycling (290- 6700)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST. ACTUAL</u>	<u>FY 2012-13 PROPOSED</u>
TOTALS:	\$25,000	\$13,210	\$25,000
(7349) Contract - Solid Waste	\$25,000.00	\$13,210.00	\$25,000.00

<u>Oil Payment Program (300-6700)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST. ACTUAL</u>	<u>FY 2012-13 PROPOSED</u>
TOTALS:	\$5,614	\$5,000	\$5,000
(7349) Contract - Solid Waste	\$5,614.00	\$5,000.00	\$5,000.00

<u>Energy Efficiency (342-6590)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST. ACTUAL</u>	<u>FY 2012-13 PROPOSED</u>
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<b>TOTALS:</b>	\$51,979	\$51,979	\$100,000
(7640.0045) EECBG Lights	\$26,176.00	\$26,176.00	-
(7640.0050) Energy Efficiency Improvem.	\$25,803.00	\$25,803.00	-
(7640.0052) EECBG Lights Phase II	-	-	\$100,000.00

<u>OC Recycling Grant (365-6700)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST. ACTUAL</u>	<u>FY 2012-13 PROPOSED</u>
<b>TOTALS:</b>	\$0	\$0	\$40,717
(7349) Contract - Solid Waste	\$0.00	\$0.00	\$40,717.00

## PUBLIC SAFETY FUNDS

<u>Supplemental Law Enforcement Services Act (230-6600)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST. ACTUAL</u>	<u>FY 2012-13 PROPOSED</u>
<b>TOTALS:</b>	\$132,000	\$132,000	\$100,000
(7351) Contract - Sheriff	\$132,000.00	\$132,000.00	\$100,000.00

<u>Disaster Recovery Initiative (237-6600)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST. ACTUAL</u>	<u>FY 2012-13 PROPOSED</u>
<b>TOTALS:</b>	\$100,000	\$42,520	\$80,000
(7391) Grant Activities	\$100,000.00	\$42,520.00	\$80,000.00

<u>Emergency Management Performance Grant (310-6600)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST. ACTUAL</u>	<u>FY 2012-13 PROPOSED</u>
<b>TOTALS:</b>	\$1,235	\$0	\$15,554
(7333) Grant Activities	\$1,235.00	\$0.00	\$15,554.00

## SELF INSURANCE FUND

<u>Self Insurance (600-6590)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST.</u> <u>ACTUAL</u>	<u>FY 2012-13</u> <u>PROPOSED</u>
TOTALS:	\$131,572	\$129,822	\$140,165
(7502) Misc. Insurance Premiums	\$7,653.00	\$7,934.00	\$22,128.00
(8501) General Liability Pool Deposits	\$94,824.00	\$94,824.00	\$82,971.00
(8502) Workers Comp. Pool Deposits	\$9,283.00	\$9,283.00	\$13,273.00
(8503) Property Insurance	\$19,812.00	\$17,781.00	\$21,793.00

## TRANSPORTATION FUNDS

<u>Fuel Tax Programs (100)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST.</u> <u>ACTUAL</u>	<u>FY 2012-13</u> <u>PROPOSED</u>
TOTALS:	\$410,881	\$355,570	\$493,552
(6590-7600.6084) El Toro/Aliso Creek Inter.	\$0.00	\$0.00	
(6700-7237) Street Lighting - Public ROW	\$34,823.00	\$29,512.00	\$30,692.00
(6700-7332) Contract - Traffic Engineering	\$148,257.00	\$148,257.00	\$140,844.00
(6700-7341) Contract - Landscaping	\$122,387.00	\$122,387.00	\$122,387.00
(6700-7343) Contract - Street Maintenance	\$27,729.00	\$27,729.00	\$170,837.00
(6700-7347) Contract - Street Sweeping	\$27,685.00	\$27,685.00	\$28,792.00

<u>Measure M Programs (110)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST.</u> <u>ACTUAL</u>	<u>FY 2012-13</u> <u>PROPOSED</u>
TOTALS:	\$109,338	\$550,965	\$104,784
(6590-7600.6032) Moulton Pkwy Widening	\$0.00	\$392,866.00	\$75,510.00
(XXX) Interfund Transfer to General Fund	\$0.00	\$36,000.00	\$29,274.00
(6590-7600.6058) Traffic Signal Master Syst.	\$20,000.00	\$20,901.00	\$0.00

(6590-7600.6084) El Toro/Aliso Creek Inter.	\$0.00	\$11,860.00	
(65907600.6102) Santa Maria Construction	\$89,338.00	\$89,338.00	\$0.00

<u>Measure M2 Programs (111)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST.</u> <u>ACTUAL</u>	<u>FY 2012-13</u> <u>PROPOSED</u>
TOTALS:	\$171,786	\$171,786	\$196,553
(6590-7600.6090) El Toro Rehab/Sonora-Equ.	-	-	\$175,269.00
(6700-7343) Contract - Street Maintenance	\$171,786.00	\$171,786.00	\$21,284.00

<u>State-Local Partnership Program (115)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST.</u> <u>ACTUAL</u>	<u>FY 2012-13</u> <u>PROPOSED</u>
TOTALS:	-	-	\$175,269
(6590-7600.6090) El Toro Rehab/Sonora-Equ.	-	-	\$175,269.00

<u>Traffic Mitigation Fees (140)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST.</u> <u>ACTUAL</u>	<u>FY 2012-13</u> <u>PROPOSED</u>
TOTALS:	\$1,344,391	\$75,965	\$125,000
(6590-7600.6032) Moulton Pkwy Widening	\$1,344,391.24	\$75,965.00	\$125,000.00

<u>CARITS (153)</u>	<u>FY 2011-12</u>	<u>FY 2011-12 EST.</u> <u>ACTUAL</u>	<u>FY 2012-13</u> <u>PROPOSED</u>
TOTALS:	\$318,366	\$164,446	\$109,502
(6590-7600.5330) CARITS Capital Projects	\$218,819.00	\$64,899.32	\$0.00
(6700-7346) Contract - Traffic Signals	\$99,547.00	\$99,547.00	\$109,502.00



# APPENDIX





# The City of Laguna Woods



Laguna Woods is both one of California's newest and oldest cities. Incorporated in 1999 as Orange County's 32nd city, the average age of Laguna Woods' residents is 78. Ninety percent of the City's four square miles is contained within the senior citizen gated community of Laguna Woods Village (formerly Leisure World, Laguna Hills). The balance of the City contains three additional senior residential communities and several thriving commercial centers.

Development of the Leisure World community began in the 1960's on 2,095 acres formerly known as the Moulton Ranch. It was designed to offer a full range of cultural and recreational experiences for active adults within a safe and garden-like setting.

Incorporation efforts were initiated unsuccessfully - independently and in conjunction with surrounding communities - on several occasions. In 1996, threatened with the development of a major commercial airport on its borders, the Leisure World community hired a consultant to explore future governance options. The final report convinced community leaders to pursue cityhood once again.

On June 22, 1998, the Orange County Local Agency Formation Commission approved the community's application for incorporation; local voters ratified the proposal on March 2, 1999 and on March 24, 1999, Laguna Woods became Orange County's 32nd city.

Although the 2010 census resulted in a current year population of 16,334, the City believes that its population is closer to 20,000. It contains the gated community of Laguna Woods Village, two apartment complexes and two assisted living facilities, for a total of approximately 13,382 residences. There are five commercial centers in the City, which house two grocery stores, several pharmacies, a hotel, a Home Depot and an Office Max, as well as a variety of food facilities, medical offices and small businesses.

Laguna Woods is a general law city, operating with a "council-manager" form of government. The council-manager form of government blends five elected City Council citizen representatives, who set policies and adopt local laws, with a City Manager and team of professional staff and consultants who carry out these policies. One of Laguna Woods' current Councilmembers - Bert Hack - has served the City since incorporation, as has its City Manager, Leslie Keane.

The City Council meets at 2:00 p.m. on the third Wednesday of each month. Special and adjourned meetings are scheduled as needed. Your thoughts and suggestions are important to the City Council and you are encouraged to contact your councilmembers at City Hall. You may also leave email message for councilmembers at the following address:

**[cityhall@lagunawoodscity.org](mailto:cityhall@lagunawoodscity.org)**



# **City of Laguna Woods**

## **Fiscal Year 2011-12 Accomplishments**

### **Work Plan Summary**

- Continue current programs at existing service levels – **complete**
- Acquire remaining property required for Moulton Parkway widening - **underway**
- El Toro/Moulton improvements – **almost complete**
- City Centre Park construction – **complete**
- 2<sup>nd</sup> Phase RidgeRoute improvements **complete**
- Pursue additional golf cart paths in City – **Santa Maria trail complete**
- Resurface Santa Maria – **complete**
- Revise City's temporary use/special events and sign regulations – **complete**
- Prepare citywide disaster mitigation plan – **underway**
- City Emergency Operations Plan certified by the state – **complete**
- Revise emergency management organization regulations – **complete**
- Rebid auditing, engineering, traffic engineering/traffic signal operation and building inspection contracts – **complete**
- Free monthly bulky item/e-waste collection – **complete**
- Exterior City Hall accessibility improvements – **design complete/contract award scheduled**
- City Hall energy efficiency improvements – **complete**
- J06P01 flood control study– **complete**
- Establish environmental subsidies for green building projects – **complete**
- Consider regulations banning polystyrene food service ware – **in process**
- Redesign CERT program to more closely accommodate resident and city needs – **program design complete**
- Include Woods End Nature Preserve in Laguna Coast Wilderness Park – **complete**
- Revise demolition and construction material disposal regulations and building permit process – **complete**
- Establish fire hazard severity zone maps and regulations – **complete**



## Program Statistics

- 6,072 residents enrolled in subsidized taxi program; 1,569 residents enrolled in medical transportation program (10% increase)
- 12,347 subsidized taxi rides provided (19% increase)
- 58 dual pane windows and 5 sliding glass doors (13 more homes to certify)
- 4,891 redlight camera incidents reviewed (17% increase); 1,831 citations issued (2% increase)
- 2,792 signatures/pension plans notarized/certified
- 2,142 building permits issued (34% increase); 3,588 building inspections performed – does not include photo or grading inspections
- 46 notices of violation and 10 administrative citations/warnings issued; verbal warnings and immediate compliance not included
- 345 smoke alarms installed in 131 homes
- 25 water quality commercial facility inspections
- 12,109 pounds (6 tons) of hazardous and e-waste collected (73% reduction); 16,951 tons of other material diverted from landfill (110% increase)
- 9 public hearings held; 10 ordinances and 12 resolutions adopted
- 291 new library cards issued; 13,641 books, DVDs checked out from City OC library branch
- 747 residents attended 4 Sunday matinee movies
- 1,823 invoices processed and 1,525 checks issued

# The Laguna Woods City Council

The City of Laguna Woods is a General Law city governed by the Council/Manager form of government.

The City Council is comprised of five Laguna Woods' residents who are elected at large by registered voters of the City. Councilmembers serve alternating four year terms and either two or three council seats are up for consideration at each municipal election. Municipal elections are held in November of even numbered years. The City of Laguna Woods has no term limits.

The City Council selects a Mayor and Mayor Pro Tem annually. The Mayor is responsible for presiding over City Council meetings, representing the City Council at various business and ceremonial events, and executing City ordinances, resolutions and contracts. The Mayor Pro Tem performs these duties in the absence of the Mayor.

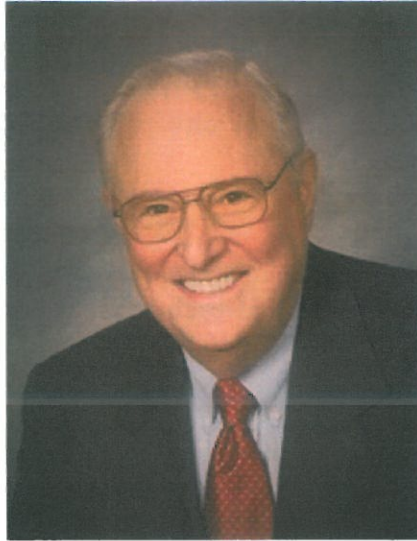
In the Council/Manager form of government, the City Council, as the elected body, adopts legislation, sets policy, adjudicates issues, and establishes the budget of the City. The City Manager, appointed by the Council, is charged with the day to day responsibility of running the City and implementing City Council policy and laws.

Councilmembers are directly accountable to the electorate and must constantly balance the views of individuals and groups with the needs of the entire city.



## **Mayor Cynthia Conners, J. D. - Appointed in 2009; first term expires in 2012**

Vice Chair, Coastal Greenbelt Authority Board of Directors; Member, Orange County Waste Management Commission; Alternate Member, San Joaquin Transportation Corridor Authority Board of Directors; Alternate Member, Orange County Fire Authority Board of Directors



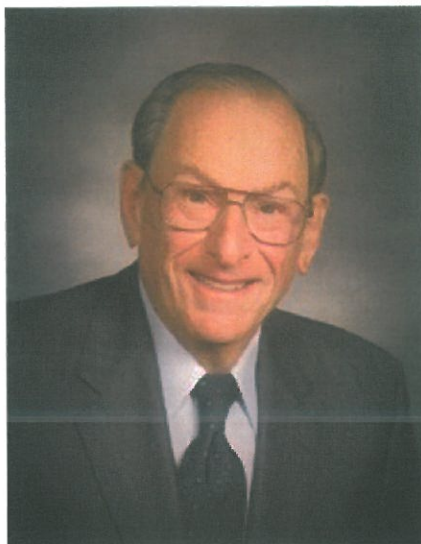
**Mayor Pro Tem Robert "Bob" Ring - Appointed in 2001; fourth term expires in 2014**

Member, Orange County Council of Governments Board of Directors; Member, Southern California Association of Governments Community, Economic and Human Development Policy Committee; Member, Aliso Creek Work Group; Alternate Member, Local Agency Formation Commission; Alternate Member, Orange County Library Advisory Board of Directors



**Councilmember Bert Hack, J.D. - Elected in 1999; fourth term expires in 2014**

Member, San Joaquin Transportation Corridor Authority Board of Directors; Executive Committee Member, Southern California Water Committee Board of Directors; Member, Orange County Council of Governments Board of Directors; Member, Southern California Association of Governments Transportation and Communications Policy Committee.



**Councilmember Milton "Milt" Robbins, CPA - Elected in 2004;  
second term expires in 2012**

Member, California Joint Powers Insurance Authority Board of Directors; Member, Orange County Library Advisory Board of Directors; Member, Orange County Vector Control District Board of Directors; Alternate Member, Orange County Council of Governments



**Councilmember Martin "Marty" Rhodes - Elected in 2008;  
first term expires in 2012**

Member, Laguna Canyon Foundation Board of Directors; Member, Orange County Fire Authority Board of Directors; Alternate Member, Coastal Greenbelt Authority Board of Directors





# City of Laguna Woods

## Council Appointed Resident Committees

The City Council has established three advisory committees - Community Services, Land Use/ Design Review and Public Safety. Each committee has eleven members and meets once per month.

**The Land Use and Design Review Committee** acts in an advisory capacity to the City Council and staff in matters pertaining to community growth, land use and development standards, signage, urban run-off, and the location of buildings, structures and works. This committee also serves as the City's Landscape Advisory Committee, as defined by Chapter 4.26 of the Laguna Woods Municipal Code, and has established a subcommittee to handle this responsibility. In addition, this committee appoints two members to serve as liaison to the City Manager's Greening the Woods Committee. This committee meets on the second Thursday of the month at 9:00 a.m. in the City Council Chambers.

**The Community Services Committee** acts in an advisory capacity to the City Council and staff in matters pertaining to transportation, health and social services, community beautification and recycling, recreation and cultural programs and community relations. This committee strives to promote the City of Laguna Woods as a community that embraces diversity and supports programs and services that benefit all of its residents. The committee has established five subcommittees - Social & Health Services, Arts & Culture & Recreation, Community Relations, Transportation Services, and Environmental Programs. In addition, the committee appoints three members to serve as liaisons to the City Manager's Greening the Woods Committee. This committee meets on the fourth Wednesday of the month at 9:30 a.m. in the City Council Chambers.

**The Public Safety Committee** acts in an advisory capacity to the City Council and staff in matters of public safety including: road design; streetlight/traffic control device location, maintenance and operation; police, fire, paramedic and ambulance services; animal control services; and emergency management services. The Committee appoints two members to serve as liaison to the Landscape Advisory Committee. This committee meets on the second Wednesday of the month at 9:30 a.m. in the City Council Chambers.

## Glossary of Budget Terms

**Accounting System** - The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

**Adopted Budget** - The budget document formally approved by the City Council.

**Allocated Costs** - A method for allocating overhead time and other expenses to activities that provide direct services.

**Appropriation** - An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Appropriation Resolution. An appropriation is usually for a fixed amount and time limited, and must be expended before the deadline.

**Assessed Valuation** - A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

**Base Budget** - Those resources necessary to meet an established and existing service level.

**Basis of Budgeting** - Basis of budgeting refers to the method used for recognizing revenues and expenditures in budget. The City uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles (GAAP).

**Beginning (or Available) Fund Balance** - Fund balance available in a fund from the end of the prior year for use in the following year.

**Budget** - A planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year. A plan or action expressed in figures.

**Budget Document** - The official written statement prepared by the budget office and supporting staff.

**Budget Modification** - A change of expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service as approved by the City Council.

**Budgeted Positions** - The number of full-time equivalent positions to be funded in the budget. Example: Funding of two half-time positions would equal one full-time equivalent position.

**Capital Improvement Program** - A plan for capital expenditures and the means of financing them, to be incurred each year over a fixed period of years, to meet capital needs arising from long-term work program. Included are expenditures made for land, building, permanent public works projects, major reconstruction or renovation of structures, and major landscaping or park improvements.

**Carry-over Balance** - Balance of funds brought forward from prior years.

**Contingency** - Funds appropriated by the City Council for unforeseen needs.

**Department** - An organizational unit comprised of divisions or programs.

**Discretionary Revenue** - Money that the City Council has the authority to allocate for any purpose. Often refers to the General Fund, as opposed to Special Funds.

**Encumbrance** - Funds not yet expended and are delegated or set aside in anticipation of an expenditure in the form of a purchase order, contract, or other commitment, chargeable to an appropriation. These funds cease to be an encumbrance when paid.

**Expenditure** - Designates the cost of goods delivered or services rendered, whether paid or unpaid. Where accounts are kept on the accrual or modified accrual basis of accounting, costs are recorded when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized when the cash payments are made.

**Fees** - A charge to cover the cost of services (e.g., building inspection fee, zoning fee, etc.).

**Fiscal Year** - A twelve-month period of time to which the budget applies. For the City of Laguna Woods, this period is from July 1 through June 30.

**Full Time Equivalency (FTE)** - One or more employee positions totaling one full year of service or approximately 2080 hours a year.

**Fund** - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations.

**Fund Balance** - Within a specific operating fund, the net of expenditures and revenues.

**Funding Source** - Identifies fund(s) that will provide resources for City expenditures.

**Fuel Tax Fund** - This fund is required by State law to account for gas tax revenues received from the State and expended for construction and maintenance of City streets and right-of-way.

**General Fund** - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use.

**General Plan** - The General Plan is a long-range planning document that provides the City a framework for action and the direction in which to focus that action. General Plan Elements are areas in which the City has elected to administer and manage the delivery of services to its community.

**Grant** - A contribution from one government unit to another, usually made for a specific purpose and time period.

**Inter-fund Transfers** - Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

**Municipal Code** - A book that contains City Council approved ordinances presently in effect. The Code defines City policies in various categories.

**Operating Budget** - A programmatic, financial, and organizational plan for furthering the goals of the City Council through departments of the City, which does not include capital improvement projects.

**Ordinance** - A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution. A law set forth by a government authority, specifically, a municipal regulation.

**Personnel Expenditures** - Salaries and fringe benefits wages paid to or on behalf of employees.

**Program Revenues** – Revenues received by a department as a result of the services or operations of that department (such as user fees), which are used to finance the related services or programs. Program Revenue is not discretionary (general-purpose) revenue.

**Property Tax** - California State Constitution Article XIII A provides that the combined maximum property tax rate on any given property equal 1% of its assessed value, unless an additional amount has been approved by voters for special taxes or general obligation bonds. The County assesses properties, bills and collects these property taxes. The County remits the City's share, including all penalties and interest.

**Property tax in lieu/ motor vehicle fees** - As a part of the State Budget Act of 2004, the Legislature cut the backfill to cities and counties for reductions in the Vehicle License Fee and in return gave cities and counties additional property tax revenue. equal the amount of revenues that agency would have received under a full 2% rate in that year.

**Property Tax in lieu/ sales tax** As a part of the 2004 Budget package, the Legislature adopted a mechanism to fund the state's economic recovery bond program with a ¼ cent of sales tax. Under a mechanism commonly known as the "Triple Flip" and outlined in Revenue and Taxation Code Section 97.68, the local Bradley Burns Sales and Use Tax rate is reduced by ¼ cent. This ¼ cent is used to repay the economic recovery bonds. Cities and counties are then provided with ad valorem property tax revenues in lieu of these revenues.

**Property Transfer Tax** – This tax is levied at a rate of \$1.50 per \$100 of the value of consideration of equity value transferred. The County collects the tax and the City receives the revenues. The City can use up to one third of the revenue for

seismic retrofits. Revenues are dependent on how frequently the property is transferred and on the accrued value at the time of transfer.

**Proposed Budget** - The staff-proposed working document for the fiscal year under discussion.

**Resolution** - A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

**Restricted Use Funds** – Funds designated for use for a specific purpose.

**Revenues** - Amounts estimated to be available for appropriation during the fiscal year. Included are carry-over balances and new revenues.

**Local Sales Tax** - The City receives one percent of the 8.5% of taxes assessed on retail sales or leases of tangible personal property in the City. In addition, the City receives a share of the .5% sales tax levied by Measure M for roadway construction and maintenance.

**Secured Taxes** - Taxes levied on real properties in the City which are "secured" by liens on the properties.

**Service Level** - Indicates a project's effect on existing levels of service provision or identifies a new service to be provided to the public.

**Spending Limitation (Gann Limit)** - Article XIII B of the California Constitution establishes a spending limitation on government agencies within California. The spending limit is a mandated calculation of how much the City is allowed to expend in one fiscal year. The amounts of appropriations subject to the limit are budgeted proceeds of taxes. The total of these budgeted revenues cannot exceed the total appropriations limit. Annually, local governments may increase the appropriate limit by a factor comprised of the change in population combined with the California inflation rate as determined by the State Finance Department.

**Supplemental Assessment** - An assessment of real property occurring after the real property lien date of January 1st of each year as a result of new construction or a change in ownership. The assessor determines the new value of the property

based on current market values, and then calculates the difference between the new value and the old value set on January 1st.

**Tax Levy** - Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

**Tax Rate** - The amount of tax levied for each \$100 of assessed valuation.

**Year-End** - This terms means as of June 30th (end of the fiscal year).

