

CITY of LAGUNA WOODS CITY COUNCIL AGENDA

Regular Meeting
Wednesday, January 15, 2025
2:00 p.m.

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

Shari L. Horne
Mayor

Annie McCary
Mayor Pro Tem

Cynthia Conners
Councilmember



Pearl Lee
Councilmember

Carol Moore
Councilmember

Welcome to a meeting of the Laguna Woods City Council!

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

Public Comments/Testimony: The City accepts public comments/testimony in-person and in writing. For more information, please refer to page three of this agenda.

Americans with Disabilities Act (ADA): It is the intention of the City to comply with the ADA. If you need assistance to participate in this meeting, please contact either the City Clerk's Office at (949) 639-0500/TTY (949) 639-0535 or the California Relay Service at (800) 735-2929/TTY (800) 735-2922. The City requests at least two business days' notice in order to effectively facilitate the provision of reasonable accommodations.

REGULAR MEETING SCHEDULE

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

AGENDA POSTING AND AVAILABILITY

Regular and Adjourned Regular Meetings: Pursuant to California Government Code Section 54954.2 of the Ralph M. Brown Act, the City of Laguna Woods posts agendas 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. 24-08, at least 72 hours in advance of regular and adjourned regular meetings. Agendas and agenda materials are available at Laguna Woods City Hall during normal business hours and on the City’s website. Printed copies of agendas and agenda materials are provided at no charge in advance of meetings. After meetings have occurred, a per page fee is charged for printed copies.

Special and Emergency Meetings: Agenda posting and availability for special and emergency meetings is conducted pursuant to all applicable provisions of California Government Code (Ralph M. Brown Act).

AGENDA DISTRIBUTION LISTS

Electronic Distribution: The City of Laguna Woods provides notification of agenda posting and availability via email. To sign up for email notifications, please visit www.cityoflagunawoods.org/email-notifications, email cityhall@cityoflagunawoods.org, or contact the City Clerk’s Office at (949) 639-0500/TTY (949) 639-0535. Please note that the City is not responsible for, and makes no guaranties or warranties related to, the transmission or receipt of email notifications.

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FOR ADDITIONAL INFORMATION

For additional information, please contact the City Clerk’s Office at (949) 639-0500/TTY (949) 639-0535, cityhall@cityoflagunawoods.org, or 24264 El Toro Road, Laguna Woods, California 92637.

AFFIDAVIT OF POSTING

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

I, Yolie Trippy, 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. 24-08, pursuant to California Government Code Section 54954.2 of the Ralph M. Brown Act.

/s/ Yolie Trippy
YOLIE TRIPPY, CMC, City Clerk

1/10/25
Date

OPTIONS FOR PUBLIC COMMENTS/TESTIMONY

1. In Person

Members of the public wishing to address the City Council on items appearing on this agenda are advised to indicate their interest in doing so by submitting a speaker card to City staff or proceeding to the podium, one-by-one, at the time an item is considered.

Members of the public wishing to address the City Council on items *not* appearing on this agenda may do so during Item V.

Each speaker will have the opportunity to speak for up to three minutes once per agenda item, unless otherwise allowed by the City Council.

Speakers are requested, but not required, to identify themselves, either on speaker cards or in comments/testimony. Speakers are advised that their names and any information submitted on speaker cards or otherwise provided in writing to the City may be disclosed or become a matter of public record. No speaker should expect privacy of such information.

2. In Writing

Written public comments/testimony may be delivered to Laguna Woods City Hall (24264 El Toro Road, Laguna Woods, CA 92637) or sent via email (cityhall@cityoflagunawoods.org) provided that they are received by the City prior to 2:00 p.m. on the day of this meeting.

Written public comments/testimony will be provided to the City Council and included in the City Clerk's written record of this meeting.

Parties submitting written public comments/testimony are requested, but not required, to identify themselves. Parties are advised that their names, email addresses, and any information submitted in writing to the City may be disclosed or become a matter of public record. No party should expect privacy of such information.

REMOTE VIEWING AND/OR LISTENING

1. Zoom (on a computer)

The City plans to live stream this meeting on Zoom (audio and/or video). ***Please note that public comments/testimony will not be accepted via Zoom.***

- Visit www.zoom.us
- Click on "Join"
- Enter the following meeting ID: 889 0354 9652
- Open the Zoom application following the on-screen prompts
- Enter the following meeting password: 265540
- Enter a name and email address as required by Zoom

Please note that information you enter into Zoom may be publicly visible and/or visible to other persons. No party should expect privacy of such information.

2. Zoom (on a telephone)

The City plans to live stream this meeting on Zoom (audio and/or video). ***Please note that public comments/testimony will not be accepted via Zoom.***

- Call (669) 444-9171 or (719) 359-4580
- Follow the prompts and provide the information required by Zoom
- When prompted for a webinar ID enter: 889 0354 9652
- When prompted for a passcode enter: 265540

Please note that your telephone number and information you enter into Zoom may be publicly visible and/or visible to other persons. No party should expect privacy of such information.

3. YouTube

The City plans to live stream this meeting on YouTube (audio and/or video). ***Please note that public comments/testimony will not be accepted via YouTube.***

- Visit www.youtube.com/@cityoflagunawoods
- Click on the “Live” button
- Click on the “Laguna Woods Channel 3” button

Please note that information you enter into YouTube may be publicly visible and/or visible to other persons. No party should expect privacy of such information.

4. Cable Television

The City plans to broadcast this meeting on cable television Channel 3 within Laguna Woods Village (audio and/or video). ***Please note that public comments/testimony will not be accepted via cable television Channel 3.***

I. CALL TO ORDER

Introductory Notes:

Members of the public wishing to address the City Council on items appearing on this agenda are advised to indicate their interest in doing so by submitting a speaker card to City staff or proceeding to the podium, one-by-one, at the time an item is considered.

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applicable speaker cards and in comments/testimony. Speakers are advised that their names and any information submitted on speaker cards or otherwise provided in writing to the City may be disclosed or become a matter of public record. No speaker should expect privacy of such information.

II. ROLL CALL

III. PLEDGE OF ALLEGIANCE

IV. PRESENTATIONS AND CEREMONIAL MATTERS

4.1 International Holocaust Remembrance Day – January 27, 2025

Recommendation: Observe a moment of silence.

V. PUBLIC COMMENTS ON NON-AGENDA ITEMS

About Public Comments on Non-Agenda Items: 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 ask clarifying questions of the speaker, engage in brief discussion, refer items to City staff, and/or schedule items for consideration at future meetings.

VI. CITY TREASURER’S REPORT

6.1 City Treasurer’s Report

Recommendation: Receive and file the City Treasurer’s Report for the month of December 2024.

VII. 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 or City staff requests that specific items be removed from the Consent Calendar for separate discussion and consideration of action. Members of the public may address the City Council on items appearing on the Consent Calendar regardless of whether an item is removed for separate discussion and consideration of action.

7.1 City Council Minutes

Recommendation: Approve the City Council meeting minutes for the adjourned regular meeting on December 11, 2024 and the regular meeting on December 18, 2024.

7.2 Payment Register

Recommendation: Approve the payment register dated January 15, 2025 in the amount of \$990,360.77.

7.3 Fiscal Years 2023-25 Budget Adjustments

Recommendation: Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEARS 2023-25 BUDGET AND WORK PLAN FOR FISCAL YEAR 2023-24 COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND FISCAL YEAR 2024-25 COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2025, INCREASING GENERAL FUND AND CAPITAL PROJECTS FUND APPROPRIATIONS FOR THE “EL TORO ROAD AND MOULTON PARKWAY WATER QUALITY TREATMENT PROJECT” AND THE “CIRCULATION IMPROVEMENT PROJECT – FISCAL YEAR 2024-25”

VIII. PUBLIC HEARINGS – None

IX. CITY COUNCIL BUSINESS

9.1 Administrative Policies

Recommendation:

1. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING AMENDMENTS TO ADMINISTRATIVE POLICY 1.1

PERTAINING TO ADMINISTRATIVE SUPPORT
PROVIDED TO MEMBERS OF THE CITY COUNCIL

AND

2. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING AMENDMENTS TO ADMINISTRATIVE POLICY 2.9 PERTAINING TO BUDGETING, RESERVES, AND REPORTING

- 9.2 Fiscal Years 2023-34 Capital Improvement Program

Recommendation:

1. Receive and file a quarterly report on the status of the Fiscal Years 2023-34 Capital Improvement Program and potential amendments thereof.

AND

2. Provide input to the City Manager on potential amendments of the Fiscal Years 2023-34 Capital Improvement Program.

- 9.3 Southern California Association of Governments 2025 General Assembly Delegate and Alternate Delegate

Recommendation: Appoint members of the City Council to serve as a delegate and alternate at the Southern California Association of Governments' 2025 General Assembly.

X. CITY COUNCIL REPORTS AND COMMENTS

About City Council Reports and Comments: 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.

- 10.1 Coastal Greenbelt Authority
Mayor Pro Tem McCary, First Alternate: Councilmember Lee, Second
Alternate: Councilmember Conners
- 10.2 Orange County Fire Authority
Mayor Horne
- 10.3 Orange County Library Advisory Board
Councilmember Moore; Alternate: Mayor Pro Tem McCary
- 10.4 Orange County Mosquito and Vector Control District
Councilmember Lee
- 10.5 San Joaquin Hills Transportation Corridor Agency
Councilmember Conners; Alternate: Councilmember Lee
- 10.6 South Orange County Watershed Management Area
Councilmember Moore; Alternate: Mayor Pro Tem McCary
- 10.7 Liaisons to Laguna Woods Community Bridge Builders
Mayor Horne and Mayor Pro Tem McCary
- 10.8 Other Comments and Reports

XI. CLOSED SESSION

Closed Session Note: While members of the public are not permitted to attend closed session, prior to convening in closed session, the City Council will accept public comments on items appearing on the closed session agenda.

XII. CLOSED SESSION REPORT

XIII. ADJOURNMENT

Next Regular Meeting: Wednesday, February 19, 2025 at 2 p.m.
Laguna Woods City Hall
24264 El Toro Road, Laguna Woods, California 92637

4.1
INTERNATIONAL HOLOCAUST
REMEMBRANCE DAY – JANUARY 27, 2025
(NO REPORT)

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6.1
CITY TREASURER'S REPORT

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City Treasurer's Report Monthly Financial Snapshot

Financial Assets IN THE BANK as of December 31, 2024

BY FUND

General Fund (Operating) **\$6,165,904**

General Fund (Reserves) **\$3,753,700**

The General Fund is the City of Laguna Woods' 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. Reserves for paid leave, self-insurance, and general contingencies are also included in the General Fund.

Special Revenue Funds **\$3,273,456**

These funds are used to account for the proceeds of revenue sources that are legally restricted or committed to expenditures for specified purposes. Most of these funds are legally restricted for public street purposes.

Total (All Funds) **\$13,193,060**

BY INVESTMENT TYPE

Cash and Cash Equivalents **\$685,470**
5.20% of portfolio

Pooled Money Investment Accounts **\$6,571,582**
49.81% of portfolio

This includes investments in state and county (local) government investment pools.

Investments - Earning **\$5,936,008**
44.99% of portfolio

This includes certificates of deposit.

Total (All Funds) **\$13,193,060**

Financial Assets HELD IN TRUST FUNDS as of December 31, 2024

California Employers' Pension Prefunding Trust Fund (CEPPT) **\$279,794**

• **New Contributions** **\$104,490**

• **Gain/(Loss) from Month Prior** **(\$5,194)**

The CEPPT is used to prefund employee pension obligations.

California Employers' Retiree Benefit Trust Fund (CERBT) **\$142,631**

• **New Contributions** **\$0**

• **Gain/(Loss) from Month Prior** **(\$4,542)**

The CERBT is used to prefund statutorily required retiree medical benefits.

Notes: The City of Laguna Woods uses a modified accrual basis of accounting, which generally means that revenues are recognized when a transaction occurs, and expenditures are recognized when obligations are created. As such, this monthly financial snapshot reflects only revenue known and expenditures paid for the month referenced as of the date prepared. In some cases, financial statements from financial dealers, depositories, and institutions may not have been received as of the date prepared and, therefore, some revenue and expenditures may not be reflected. Certificates of deposit may also have accrued interest that is not reflected because it is not yet vested. For more information on the specific information included in this monthly financial snapshot, please refer to the full City Treasurer's Report.

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City of Laguna Woods
City Treasurer's Report
For the Month Ended December 31, 2024

ITEM 6.1

CASH AND INVESTMENTS

	Beginning Balances As of 11/30/24	Earnings & Receipts	Disbursements	Purchases, Transfers & Other Adjustments	Ending Balances As of 12/31/24	% of Total Cash & Investment Balances	Maximum % Allowed per Investment Policy
Cash and Cash Equivalents							
Analyzed Checking Account (Note 1)	\$ 560,588	\$ 626,287	\$ (1,029,600)	\$ 490,000	\$ 647,275	4.91%	
Money Market Funds, Multi-Bank Securities (MBS) Account (Note 4)	\$ 16,261	\$ 34,642	\$ (36,719)	\$ -	\$ 14,184	0.11%	
Earned Interest in Transit and Accrued Interest, MBS Account (Note 4)	\$ 31,456	\$ 24,779	\$ (34,642)	\$ -	\$ 21,593	0.16%	
Petty Cash	\$ 800	\$ -	\$ -	\$ -	\$ 800	0.01%	
Laguna Woods Civic Support Fund Checking Account	\$ 1,619	\$ -	\$ -	\$ -	\$ 1,619	0.01%	
Total Cash and Cash Equivalents	\$ 610,724	\$ 685,708	\$ (1,100,961)	\$ 490,000	\$ 685,471	5.20%	100.00%
Pooled Money Investment Accounts							
Local Agency Investment Fund (LAIF - fair value) (Notes 2 and 3)	\$ 848,874	\$ -	\$ -	\$ 4,500,000	\$ 5,348,874	40.54%	
Orange County Investment Pool (OCIP - fair value) (Notes 2 and 3)	\$ 5,722,708	\$ -	\$ -	\$ (4,500,000)	\$ 1,222,708	9.27%	
Total Pooled Money Investment Accounts	\$ 6,571,582	\$ -	\$ -	\$ -	\$ 6,571,582	49.81%	90.00%
Investments - Interest and Income Bearing							
Certificates of Deposit - non-negotiable (fair value) (Note 2)	\$ 6,415,095	\$ -	\$ -	\$ (479,088)	\$ 5,936,008	44.99%	
Total Investments - Interest and Income Bearing	\$ 6,415,095	\$ -	\$ -	\$ (479,088)	\$ 5,936,008	44.99%	90.00%
TOTAL	\$ 13,597,401	\$ 685,708	\$ (1,100,961)	\$ 10,912	\$ 13,193,060	100.00%	

Summary of Total Cash, Cash Equivalents, and Investments:

	General Fund	Special Revenue Funds	Totals
Analyzed Checking Account	\$ (2,624,562)	\$ 3,271,837	\$ 647,275
Money Market Funds, MBS Account	\$ 14,184	\$ -	\$ 14,184
Earned Interest in Transit and Accrued Interest, MBS Account	\$ 21,593	\$ -	\$ 21,593
Petty Cash	\$ 800	\$ -	\$ 800
LAIF	\$ 5,348,874	\$ -	\$ 5,348,874
OCIP	\$ 1,222,708	\$ -	\$ 1,222,708
Certificates of Deposit	\$ 5,936,008	\$ -	\$ 5,936,008
Laguna Woods Civic Support Fund Checking Account	\$ -	\$ 1,619	\$ 1,619
Totals	\$ 9,919,604	\$ 3,273,456	\$ 13,193,060

(See **NOTES** on Page 4 of 4)



City of Laguna Woods
City Treasurer's Report
For the Month Ended December 31, 2024

CASH AND INVESTMENTS

CUSIP	Investment #	Issuer	Term	Purchase Date	Settlement Date	Par Value	Market Value	Book Value	Stated Rate (Note 4)	Coupon Type	1st Coupon Date	Rating or Rank (*)	Yield to Maturity 365 Days	Maturity Date
Certificate of Deposits (CDs, Federal Deposit Insurance Corporation [FDIC] Insured)														
75472RBB6	2020-1	RAYMOND JAMES BK NATL ASSN	60 months	02/06/20	02/14/20	245,000	244,177	245,000	1.750	Semi-Annual	08/14/20	Green***	1.750	02/14/25
219873AB2	2024-3	CORPORATE AMERICA FAMILY CR UN	12 months	03/14/24	03/27/24	245,000	245,448	245,000	5.250	Monthly	04/27/24	Green***	5.250	03/27/25
59013KGJ9	2020-2	MERRICK BANK	60 months	03/24/20	03/31/20	100,000	99,379	100,000	1.800	Monthly	05/01/20	Green***	1.800	03/31/25
14042TGG6	2022-1	CAPITAL ONE BK USA NATL ASSN	36 months	05/24/22	05/25/22	245,000	243,895	245,000	3.100	Semi-Annual	11/25/22	Green*	3.100	05/27/25
75102EAP3	2023-6	RAIZ FED CR UN	24 months	05/17/23	05/24/23	245,000	245,791	245,000	5.050	Monthly	06/24/23	Yellow**	5.050	05/27/25
37424PAG9	2023-9	GESA CR UN	24 months	07/19/23	07/31/23	245,000	246,894	245,000	5.500	Monthly	08/31/23	Green***	5.500	07/31/25
02616ACQ0	2024-5	AMERICAN FIRST CR UN	12 months	08/13/24	08/20/24	245,000	245,363	245,000	4.450	Monthly	09/20/24	Green***	4.450	08/20/25
68584JBB4	2024-6	OREGON COMMUNITY CR UN	12 months	08/13/24	08/21/24	245,000	245,365	245,000	4.450	Monthly	09/21/24	Green***	4.450	08/21/25
130162BJ8	2023-12	CALIFORNIA CR UN	24 months	12/06/23	12/15/23	245,000	247,279	245,000	5.150	Semi-Annual	06/15/24	Green***	5.150	12/15/25
00782JAD4	2023-13	ADVIA CR UN	24 months	12/22/23	12/29/23	245,000	246,556	245,000	4.800	Semi-Annual	06/29/24	Green***	4.800	12/29/25
59524LAA4	2023-1	MID CAROLINA CR UN	36 months	03/07/23	03/13/23	200,000	202,066	200,000	4.850	Monthly	04/13/23	Green***	4.850	03/13/26
23204HNV6	2023-4	CUSTOMERS BK	36 months	03/30/23	03/31/23	245,000	247,599	245,000	5.000	Semi-Annual	09/30/23	Green**	5.000	03/31/26
87868YAQ6	2023-7	TECHNOLOGY CR UN	36 months	05/19/23	05/30/23	245,000	248,097	245,000	5.000	Monthly	07/01/23	Green***	5.000	05/29/26
32022RRG4	2022-4	1ST FINL BK USA	48 months	06/15/22	06/24/22	245,000	241,746	245,000	3.150	Monthly	07/24/22	Green*	3.150	06/24/26
2546733P9	2023-5	DISCOVER BK	48 months	03/30/23	04/05/23	245,000	249,072	245,000	4.800	Semi-Annual	10/05/23	Green***	4.800	04/05/27
50625LBN2	2022-3	LAFAYETTE FED CR	60 months	05/24/22	06/15/22	245,000	240,641	245,000	3.250	Monthly	07/15/22	Green***	3.250	06/15/27
33715LFS4	2024-7	FIRST TECHNOLOGY FED CR UN	36 months	08/13/24	08/21/24	245,000	245,581	245,000	4.100	Monthly	09/21/24	Green***	4.100	08/21/27
14042RUX7	2022-5	CAPITAL ONE NATL ASSN	60 months	10/06/22	10/13/22	245,000	248,107	245,000	4.500	Semi-Annual	04/13/23	Green*	4.500	10/13/27
22282XAB6	2024-1	COVANTAGE CR UN	48 months	01/12/24	01/24/24	245,000	245,294	245,000	4.050	Quarterly	04/24/24	Green***	4.050	01/24/28
90355GCE4	2023-2	UBS BANK USA	60 months	03/07/23	03/08/23	200,000	203,562	200,000	4.600	Monthly	04/08/23	Green*	4.600	03/08/28
89854LAD5	2023-8	TTCU FED CR UN	60 months	07/19/23	07/26/23	245,000	253,110	245,000	5.000	Monthly	08/26/23	Green***	5.000	07/26/28
01882MAH5	2023-10	ALLIANT CR UN	60 months	11/07/23	11/15/23	245,000	256,819	245,000	5.350	Monthly	12/15/23	Green***	5.350	11/15/28
61690DMB1	2024-2	MORGAN STANLEY BANK NA	60 months	03/14/24	03/18/24	245,000	247,773	245,000	4.300	Semi-Annual	09/13/24	Green***	4.300	03/13/29
89235MPP0	2024-4	TOYOTA FINL SVGS BK	60 months	06/04/24	06/13/24	245,000	251,372	245,000	4.650	Semi-Annual	12/13/24	Green*	4.650	06/13/29
52171MAN5	2024-8	LEADERS CR UN	60 months	08/13/24	08/30/24	245,000	245,022	245,000	4.000	Monthly	09/30/24	Green***	4.000	08/30/29
		Accrued Interest - Month End					21,593							
Total CDs						5,890,000	5,957,601	5,890,000						

(*) CDs are ranked using the Veribanc Rating System, a two-part color code and star classification system which tests the present standing and future outlook by reviewing an institution's capital strength, asset quality, management ability, earnings sufficiency, liquidity, and sensitivity to market risk. The table below summarizes the Veribanc color rankings. Veribanc star ratings of one to three, with three being best, are used to help review a possible future trend of an institutions health based on metrics from ten prior quarters. A rating of one, two, or three, are not necessarily an indicator of risk or an undesirable investment. The City reviews other rating systems and issuer financials before choosing any investment.

Veribanc Rating System	
Veribanc Rank	Color Meaning
Green	Highest rating, exceeds qualifications in equity and income tests
Yellow	Merits attention, meets minimal qualifications in equity and income tests
Red	Merits close attention, does not meet minimal qualifications for equity and has incurred significant losses

Government Pooled Money Investment Accounts (PMIA) (Notes 2 and 3)

N/A	N/A	Local Agency Investment Fund (LAIF)	N/A	Various	Various	5,351,941	5,348,874	5,351,941	Note 3	Quarterly	N/A	N/A	N/A	N/A
N/A	N/A	Orange County Investment Pool (OCIP)	N/A	Various	Various	1,270,625	1,222,708	1,270,625	Note 3	Monthly	N/A	N/A	N/A	N/A
Total PMIA						6,622,566	6,571,582	6,622,566						

(See NOTES on Page 4 of 4)



City of Laguna Woods
City Treasurer's Report
For the Month Ended December 31, 2024

ITEM 6.1

CASH AND INVESTMENTS

	Beginning Balances As of 11/30/24	Contributions / (Withdrawals)	Administrative Fees & Investment Expense	Unrealized Gain / (Loss)	Ending Balances As of 12/31/24
Other Post-Employment Benefits (OPEB) Trust					
CalPERS California Employers' Retiree Benefit Trust (CERBT) (Note 2) (CERBT holds all assets and administers the OPEB Trust)	\$ 147,174	\$ -	\$ (9)	\$ (4,534)	\$ 142,631
Employer Pension Contributions Trust					
CalPERS California Employers' Pension Prefunding Trust (CEPPT) (Note 2) (CEPPT holds all assets and administers the Employer Pension Contributions Trust)	<u>\$ 180,498</u>	<u>\$ 104,490</u>	<u>\$ (40)</u>	<u>\$ (5,154)</u>	<u>\$ 279,794</u>
Total Other Funds - Held in Trust	<u>\$ 327,671</u>	<u>\$ 104,490</u>	<u>\$ (49)</u>	<u>\$ (9,688)</u>	<u>\$ 422,425</u>

(See **NOTES** on Page 4 of 4)



City of Laguna Woods
City Treasurer's Report
For the Month Ended December 31, 2024

CASH AND INVESTMENTS

Notes:

Note 1 - Analyzed Checking Account / Monthly activity reported does not reflect December 2024 vendor invoicing processed after the date of this report.

Note 2 - During December 2024, transaction activity in pooled money investment accounts, investment accounts and fiduciary trusts included:

LAIF / The City transferred \$4,500,000 to LAIF from the City's OCIP account. There were no withdrawals from the LAIF account. The balance includes an adjustment in the amount of (\$3,067.13) to reflect fair market value of the investment at June 30, 2024.

OCIP / The City made no deposits to the OCIP account. The City withdrew \$4,500,000 and transferred the amount to the City's LAIF account which currently yields slightly higher interest rates. The balance includes an adjustment in the amount of (\$47,917.30) to reflect fair market value of the investment at June 30, 2024.

Investments / The City withdrew \$490,000 upon maturity of the Trustone Financial Credit Union Certificate of Deposit and the Workers Federal Credit Union Certificate of Deposit. The amount was transferred to the City's checking account. Investments were adjusted in the amount of \$10,912.40 to report balances at fair market value as of December 31, 2024.

OPEB Trust / The City made no contributions to or withdrawals from the OPEB Trust. The OPEB Trust experienced a net loss of (\$4,542.48) in December 2024.

Employer Pension Contributions Trust / The City made no contributions to or withdrawals from the CEPPT account. The Trust experienced a net loss of (\$5,194.03) in December 2024.

Note 3 - Investment earnings on pooled money investment accounts deposited and reported in December 2024 net of related fees were:


Pool	Earnings Post	Prior Period Earnings Deposited	Deposit for Period Ended	Current Month / Quarter Gross Yield	Current Month / Quarter Earnings Will Post	Notes
LAIF	Quarterly	\$0.00	See Notes	See Notes	January 2025	Total pool interest yield for December 2024 was 4.434% and the City's yield will be slightly lower based on allocation ratios and administrative fees to be deducted.
OCIP	Monthly	\$0.00	See Notes	See Notes	March 2025	The OCIP December 2024 statement had not been received at the time of this report, balance reported is as of November 30, 2024. Interest is posted three months in arrears and fees are posted monthly. Accrued interest pending payment at November 30, 2024 was \$66,980.09. At November 30, 2024, the interest rate was 4.373% and fees were 0.050%, for a net yield of 4.323%.

Note 4 - CDs / The stated earnings rate for CDs is a fixed rate for the full term. The City earned interest of \$34,642.11 and transferred out \$36,719.12 in Money Market Funds balances to the City's checking account in December 2024. Money Market Funds to be invested or paid out are classified separately on page 1 of 4. The Money Market Funds 30-day yield at December 31, 2024 was 3.60%. The City's portfolio also has \$21,592.75 in accrued interest, not yet vested.

City Treasurer's Certification

I, Elizabeth Torres, City Treasurer, do hereby certify:

- That all investment actions executed since the last report have been made in full compliance with the City's Investment of Financial Assets Policy; and
- That the City is able to meet all cash flow needs which might reasonably be anticipated for the next 12 months.

 Digitally signed by
 Elizabeth Torres
 Date: 2025.01.09
 14:56:30 -08'00'

Elizabeth Torres, City Treasurer

7.0
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: January 15, 2025 Regular Meeting

SUBJECT: Consent Calendar Summary

Recommendation

Approve all proposed actions on the January 15, 2025 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 January 15, 2025 Consent Calendar contains the following items:

- 7.1 Approval of the City Council meeting minutes for the adjourned regular meeting on December 11, 2024 (Attachment A) and the regular meeting on December 18, 2024 (Attachment B).
- 7.2 Approval of the payment register dated January 15, 2025 in the amount of \$990,360.77. A list of payments is included in the agenda packet; detailed information about individual payments is available at or from City Hall.
- 7.3 Adoption of a resolution amending and adopting the Fiscal Years 2023-25

Budget and Work Plan for Fiscal Year 2023-24 commencing July 1, 2023 and ending June 30, 2024, and Fiscal Year 2024-25 commencing July 1, 2024 and ending June 30, 2025, increasing General Fund and Capital Projects Fund appropriations for the “El Toro Road and Moulton Parkway Water Quality Treatment Project” and the “Circulation Improvement Project – Fiscal Year 2024-25.” After finalizing allocations of existing appropriations to ensure that all American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds) funds were spent or obligated by December 31, 2024, staff identified the need to increase appropriations for two capital improvement projects to complete design and construction. The proposed resolution would increase appropriations for the El Toro Road and Moulton Parkway Water Quality Treatment Project by \$90,768 and the Circulation Improvement Project – Fiscal Year 2024-25 by \$31,604.

7.1
CITY COUNCIL MINUTES

**For additional information on this item,
please refer to Item 7.0 (Consent Calendar Summary).**

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**CITY OF LAGUNA WOODS CALIFORNIA
CITY COUNCIL MINUTES
ADJOURNED REGULAR MEETING
December 11, 2024
2:00 P.M.
Laguna Woods City Hall
24264 El Toro Road
Laguna Woods, California 92637**

I. CALL TO ORDER

Mayor Pro Tem Horne called the Adjourned Regular Meeting of the City Council of the City of Laguna Woods to order at 2:00 p.m.

II. ROLL CALL

COUNCILMEMBER: PRESENT: Conners, McCary, Moore, Horne, Hatch
ABSENT: -

All councilmembers participated in-person at the meeting location.

STAFF PRESENT: City Manager Macon, City Attorney Patterson, City Clerk Trippy

All staff participated in-person at the meeting location.

III. PLEDGE OF ALLEGIANCE

Councilmember Conners led the pledge of allegiance.

IV. CITY COUNCIL BUSINESS

4.1 General Municipal Election

Mayor Pro Tem Horne introduced the item.

Moved by Councilmember Moore, seconded by Councilmember McCary, and carried unanimously on a 5-0 vote, to adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, RECITING THE FACTS OF THE GENERAL MUNICIPAL ELECTION HELD ON NOVEMBER 5, 2024 AND DECLARING THE RESULTS AND SUCH OTHER MATTERS AS REQUIRED BY CALIFORNIA ELECTIONS CODE SECTIONS 10263, 10264, AND 10265

City Manager Macon made comments.

City Clerk Trippy presented certificates of election to Cynthia S. Conners, Shari L. Horne, and Eun Ju “Pearl” Lee.

City Clerk Trippy administered the oath of office prescribed in the California Constitution to Cynthia S. Conners, Shari L. Horne, and Eun Ju “Pearl” Lee.

The City Council took a brief recess at 2:12 p.m. and reconvened at 2:13 p.m.

4.2 City Council Organization – Office of the Mayor

Moved by Councilmember Conners, seconded by Councilmember Moore, and carried unanimously on a 5-0 vote, to appoint Shari L. Horne as Mayor.

4.3 City Council Organization – Office of the Mayor Pro Tem

Moved by Mayor Horne, seconded by Councilmember Moore, and carried unanimously on a 5-0 vote, to appoint Annie McCary as Mayor Pro Tem.

Mayor Horne briefly commented on the upcoming year.

V. PRESENTATIONS AND CEREMONIAL MATTERS – None

VI. PUBLIC COMMENTS ON NON-AGENDA ITEMS – None

VII. CITY TREASURER’S REPORT – None

VIII. CONSENT CALENDAR

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to approve Consent Calendar items 8.1-8.4.

8.1 Fiscal Years 2023-25 Budget Adjustments

Adopted a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEARS 2023-25 BUDGET AND WORK PLAN FOR FISCAL YEAR 2023-24 COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND FISCAL YEAR 2024-25 COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2025, UNALLOCATING EXISTING FEDERAL GRANTS FUND (AMERICANS RESCUE PLAN ACT (CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS)) APPROPRIATIONS FOR THE “CITY HALL COMPLEX PARKING

LOT IMPROVEMENT PROJECT; AND “RIDGE ROUTE DRIVE DRAINAGE REPAIR PROJECT”, AND ALLOCATING EXISTING FEDERAL GRANTS FUND (AMERICAN RESCUE PLAN ACT (CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS)) APPROPRIATIONS TO THE PURCHASE OF ELECTRONIC MESSAGE BOARD SIGNS, A SPEED AWARENESS MONITOR, AND THE ”WOODS END WILDERNESS PRSERVE TRAIL DRAINAGE AND IMPROVEMENT PROJECT”

8.2 Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)

1. Approved the “Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)” design plans and specifications as prepared by the project engineer.

AND

2. Adopted a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEARS 2023-25 BUDGET AND WORK PLAN FOR FISCAL YEAR 2023-24 COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND FISCAL YEAR 2024-25 COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2025, ALLOCATING EXISTING FEDERAL GRANTS FUND (AMERICAN RESCUE PLAN ACT (CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS)) APPROPRIATIONS TO THE “PAVEMENT MANAGEMENT PLAN PROJECT (WESTBOUND EL TORO ROAD BETWEEN CALLE CORTA AND CITY LIMITS)”

AND

3. Approved a notice of exemption for the “Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)” finding that the project is categorically exempt from the California Environmental Quality Act (CEQA) and authorize the City Manager to cause the notice of exemption to be filed pursuant to applicable law.

AND

4. Awarded a contract agreement to Hardy & Harper, Inc. for the construction of the “Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)”, in the amount of \$362,000, plus authorized change orders not to exceed 10% (\$36,200) of the base amount; and authorize the City Manager to execute a contract agreement and approve change orders, subject to approval of the contract

agreement as to form by the City Attorney.

8.3 Measure M2 (OC Go) Expenditure Report

Adopted a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING AND CONCERNING THE MEASURE M2 EXPENDITURE REPORT FOR FISCAL YEAR 2023-24 COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024, 2024

8.4 Disposal of Equipment

Adopted a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AUTHORIZING THE DISPOSAL OF OBSOLETE AND/OR INOPERABLE ELECTRONIC MESSAGE BOARD SIGNS AND A SPEED AWARENESS MONITOR/RADAR TRAILER

IX. PUBLIC HEARINGS – None

X. CITY COUNCIL REPORTS AND COMMENTS

10.1 Coastal Greenbelt Authority

Mayor Pro Tem McCary stated that the report was given at the City Council meeting on November 20, 2024.

10.2 Orange County Fire Authority

No report.

10.3 Orange County Library Advisory Board

Councilmember Moore stated that there had been no meeting since the last meeting.

10.4 Orange County Mosquito and Vector Control District

Mayor Horne provided a report, including a video and PowerPoint presentation from the Orange County Mosquito and Vector Control District.

Mayor Horne responded to questions from Councilmember Moore.

10.5 San Joaquin Hills Transportation Corridor Agency

Councilmember Conners stated that the next meeting is on December 12, 2024.

10.6 South Orange County Watershed Management Area

Councilmember Moore stated that there had been no meeting since the last meeting.

10.7 Liaisons to Laguna Woods Community Bridge Builders

Mayor Horne and Mayor Pro Tem McCary provided a report, including photographs of a recent event.

Councilmember Conners briefly responded to the report.

10.8 Other Comments and Reports

Councilmember Conners, Councilmember Moore, and Mayor Pro Tem McCary reported on the League of California Cities (Cal Cities) Quarterly Orange County Division Meeting that was held on December 9, 2024.

At Councilmember Moore's request, Captain Alday, Orange County Sheriff's Department, briefly commented on the Orange County Sheriff's Department's crime reporting.

Councilmembers briefly responded to Captain Alday's comments.

XI. CITY COUNCIL BUSINESS

11.1 City Council Meeting Schedule

City Manager Macon introduced the item.

Moved by Mayor Pro Tem McCary, seconded by Councilmember Conners, and carried unanimously on a 5-0 vote, to approve a new City Council meeting scheduled for January 2025 through June 2026.

11.2 California Joint Powers Insurance Authority Board of Directors Appointments

Councilmembers discussed the item and City Manager Macon responded to questions.

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to appoint Mayor Pro Tem McCary to serve as director and Councilmember Moore to serve as alternate on the California Joint Powers Insurance Authority Board of Directors from January 1, 2025 through December 31, 2026.

11.3 Coastal Greenbelt Authority Board of Directors Appointments

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to appoint Mayor Pro Tem McCary to serve as director, Councilmember Lee to serve as first alternate, and Councilmember Conners to serve as second alternate on the Coastal Greenbelt Authority Board of Directors from January 1, 2025 through December 31, 2026.

11.4 Orange County Fire Authority Board of Directors Appointment

Councilmembers discussed the item and City Attorney Patterson responded to questions.

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried on a 4-0-1 vote, with Councilmember Moore abstaining, to appoint Mayor Horne to serve as director on the Orange County Fire Authority Board of Directors from December 11, 2024 through December 31, 2026 by adopting a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, REPEALING RESOLUTION NO. 22-65, AND DESIGNATING AND APPOINTING A DIRECTOR TO SERVE ON THE ORANGE COUNTY FIRE AUTHORITY BOARD OF DIRECTORS FROM DECEMBER 11, 2024 THROUGH DECEMBER 31, 2026

11.5 Orange County Library Advisory Board Appointments

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to appoint Councilmember Moore to serve as member and Mayor Pro Tem McCary to serve as alternate on the Orange County Library Advisory Board from January 1, 2025 through December 31, 2026.

11.6 Orange County Mosquito and Vector Control District Board of Trustees Appointment

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to appoint Councilmember Lee to serve as trustee on the Orange County Mosquito and Vector Control District Board of Trustees effective at Noon on January 6, 2025 through 11:59 a.m. on January 4, 2027.

11.7 San Joaquin Hills Transportation Corridor Agency Board of Directors Appointments

Moved by Mayor Pro Tem McCary, seconded by Councilmember Lee, and carried unanimously on a 5-0 vote, to appoint Councilmember Conners to serve as director and Councilmember Lee to serve as alternate on the San Joaquin Hills Transportation Corridor Agency Board of Directors from January 1, 2025 through December 31, 2026.

11.8 South Orange County Watershed Management Area Executive Committee Appointments

Moved by Councilmember Conners, seconded by Councilmember Lee, and carried unanimously on a 5-0 vote, to appoint Councilmember Moore to serve as member and

Mayor Pro Tem McCary to serve as alternate on the South Orange County Watershed Management Area Executive Committee from January 1, 2025 through December 31, 2026.

11.9 Investment Policy Review Committee Appointments

Moved by Mayor Horne, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to appoint Councilmember Lee and Councilmember Conners to serve on a standing Investment Policy Review Committee from January 1, 2025 through December 31, 2026, in accordance with Administrative Policy 2.2 (Investment of Financial Assets).

11.10 Liaisons to Community Bridge Builders Appointments

Moved by Mayor Horne, seconded by Councilmember Lee, and carried unanimously on a 5-0 vote, to appoint Mayor Horne and Mayor Pro Tem McCary to serve as liaisons to Laguna Woods Community Bridge Builders, a club that works to promote respect, understanding and community among people of all backgrounds, through dialogue, education and advocacy, from January 1, 2025 through December 31, 2026.

Mayor Pro Tem McCary briefly congratulated Councilmember Lee on her election.

Councilmember Lee and Mayor Horne briefly responded to Mayor Pro Tem McCary's comments.

XII. CLOSED SESSION – None

XIII. CLOSED SESSION REPORT – None

XIV. ADJOURNMENT

The meeting was adjourned at 2:49 p.m. The next regular meeting will be at 2:00 p.m. on Wednesday, December 18, 2024, at Laguna Woods City Hall, 24264 El Toro Road, Laguna Woods, CA 92637.

YOLIE TRIPPY, CMC, City Clerk

Approved: January 15, 2025

SHARI L. HORNE, Mayor

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**CITY OF LAGUNA WOODS CALIFORNIA
CITY COUNCIL MINUTES
REGULAR MEETING
December 18, 2024
2:00 P.M.
Laguna Woods City Hall
24264 El Toro Road
Laguna Woods, California 92637**

I. CALL TO ORDER

Mayor Horne called the Regular Meeting of the City Council of the City of Laguna Woods to order at 2:01 p.m.

II. ROLL CALL

COUNCILMEMBER: PRESENT: Conners, Lee, Moore, McCary, Horne
 ABSENT: -

All councilmembers participated in-person at the meeting location.

STAFF PRESENT: City Manager Macon, City Attorney Patterson, Administrative
 Services Director/City Treasurer Torres, City Clerk Trippy

All staff participated in-person at the meeting location.

III. PLEDGE OF ALLEGIANCE

Councilmember Lee led the pledge of allegiance.

IV. PRESENTATIONS AND CEREMONIAL MATTERS – None

V. PUBLIC COMMENTS ON NON-AGENDA ITEMS

Jeri Miller, resident, commented on concerns regarding the City’s landscaping near her home.

Councilmember Conners briefly responded to Ms. Miller’s comments.

Ms. Miller briefly responded to Councilmember Conners’ comments.

VI. CITY TREASURER’S REPORT

6.1 City Treasurer Report

Administrative Services Director/City Treasurer Torres made a presentation.

Moved by Councilmember Conners, seconded by Councilmember Moore, and carried unanimously on a 5-0 vote, to receive and file the City Treasurer’s Report for the month of November 2024.

VII. CONSENT CALENDAR

Moved by Councilmember Conners, seconded by Councilmember Moore, and carried unanimously on a 5-0 vote, to approve Consent Calendar items 7.1-7.4.

7.1 City Council Minutes

Approved the City Council meeting minutes for the regular meeting on November 20, 2024.

7.2 Payment Register

Approved the warrant register dated December 18, 2024, in the amount of \$966,515.10.

7.3 Fiscal Years 2023-25 Budget Adjustments

1. Adopted a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEARS 2023-25 BUDGET AND WORK PLAN FOR FISCAL YEAR 2023-24 COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND FISCAL YEAR 2024-25 COMMENCING JULY 1, 2024 AND ENDING JUNE 30 2025, INCREASING GENERAL FUND AND SENIOR MOBILITY FUND APPROPRIATIONS FOR THE SENIOR MOBILITY PROGRAM

AND

2. Adopted a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEARS 2023-25 BUDGET AND WORK PLAN FOR FISCAL YEAR 2023-24 COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND FISCAL YEAR 2024-25 COMMENCING JULY 1, 2024 AND ENDING JUNE 30 2025, AUTHORIZING THE CITY MANAGER TO MODIFY ALOCATIONS OF EXISTING FEDERAL GRANTS FUND (AMERICAN RESCUE PLAN ACT (CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS)) APPROPRIATIONS FOR CERTAIN USES AND TO PAY FOR THE COSTS OF LAW ENFORCEMENT SERVICES PROVIDED BY THE COUNTY OF ORANGE

7.4 Potential New Fire Station Project

Accepted a grant of non-exclusive conditional easement from El Toro Water District for certain real property located in the city of Laguna Woods, more particularly described as a portion of Assessor’s Parcel Number (APN) 616-012-02, for purposes related to the proposed construction, operation and maintenance of a fire station and public safety/municipal services building, and authorized the Mayor to execute and accept the grant of non-exclusive conditional easement on behalf of the City, subject to approval of the grant of non-exclusive conditional easement as to form by the City Attorney.

VIII. PUBLIC HEARINGS

8.1 Community Development Block Grant (CDBG) Public Facilities & Improvements Project Proposal

City Manager Macon made a presentation.

Mayor Horne opened the public hearing.

With no requests to speak, the public hearing was closed.

Councilmembers discussed the item and staff responded to questions.

Moved by Mayor Pro Tem McCary, seconded by Councilmember Connors, and carried unanimously on a 5-0 vote, to:

1. Ratify the City Manager’s submittal of a proposal to the County of Orange requesting \$500,000 in Community Development Block Grant (CDBG) funds under the Fiscal Year 2025-26 Public Facilities & Improvements grant program (County of Orange RFA # 012-25010431-NC) to support the “Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 9”, which generally consists of:
 - A \$250,000 primary project involving the reconstruction of two driveway crossings (one on El Toro Road adjacent to the Lutheran Church of the Cross and one on Santa Maria Avenue adjacent to Polly’s Pies Restaurant & Bakery); and
 - A \$250,000 waitlist/expanded scope project involving the installation of accessible pedestrian signals at six intersections (El Toro Road/Calle Sonora, El Toro Road/Home Depot & Town Centre, El Toro Road/Moulton Parkway, Moulton Parkway/Laguna Woods Village Gates 12 & 16, Moulton Parkway/Via Campo Verde, and Santa Maria Avenue/Moulton Parkway).

AND

2. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, RATIFYING THE SUBMITTAL OF A PROPOSAL TO THE COUNTY OF ORANGE FOR COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS, PROSPECTIVELY ACCEPTING THE AWARD OF SUCH CDBG FUNDS, MAKING RELATED AUTHORIZATIONS RELATED TO THE FISCAL YEAR 2025-26 PUBLIC FACILITIES & IMPROVEMENTS GRANT PROGRAM (COUNTY OF ORANGE RFA # 012-25010431-NC), AND DETERMINING AND CERTIFYING THAT THE SUBMITTAL OF A PROPOSAL AND ACCEPTANCE OF THE AWARD OF FUNDS IS EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

IX. CITY COUNCIL BUSINESS

9.1 Fiscal Year 2023-24 Annual Comprehensive Financial Report and Various Fiscal Year 2023-24-related Reports and Statements from Independent Auditors/Accountants

Administrative Services Director/City Treasurer Torres and Tiffany Fung, CliftonLarsonAllen, made a presentation.

Councilmembers discussed the item and staff responded to questions.

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to:

1. Receive and file the following documents, each dated November 20, 2024:
 - Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024 (Fiscal Year 2023-24); and
 - Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards; and
 - Independent Auditor’s Statements on Auditing Standards 114 Letter: The Auditor’s Communication with Those Charged with Governance; and
 - Independent Accountants’ Report on Agreed-Upon Procedures Applied to Appropriations Limit Worksheet No. 6 for the Fiscal Year Ended June 30, 2024

AND

2. Receive and file the Independent Accountants’ Report on the Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds for the Fiscal Year Ended June

30, 2024, dated December 9, 2024.

9.2 California Employers’ Pension Prefunding Trust Fund

City Manager Macon made a presentation.

Councilmember Lee made comments.

Moved by Councilmember Conners, seconded by Mayor Pro Tem McCary, and carried unanimously on a 5-0 vote, to:

1. Approve a contribution of \$104,490 to the California Employers’ Pension Prefunding Trust Fund (“CEPPT”) for investment in the CEPPT Strategy 1 portfolio and authorize the City Manager and Administrative Services Director/City Treasurer to cause such contribution to be made and to execute agreements, documents, and certifications necessary to do so.

AND

2. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEARS 2023-25 BUDGET AND WORK PLAN FOR FISCAL YEAR 2023-24 COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND FISCAL EYAR 2024-25 COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2025, RELATED TO A CONTRIBUTION TO THE CALIFORNIA EMPLOYER’S PENSION PREFUNDING TRUST (“CEPPT”), AND MAKING RELATED AUTHORIZATIONS

X. CITY COUNCIL REPORTS AND COMMENTS

10.1 Coastal Greenbelt Authority

No report.

10.2 Orange County Fire Authority

No report.

10.3 Orange County Library Advisory Board

No report.

10.4 Orange County Mosquito and Vector Control District

No report.

10.5 San Joaquin Hills Transportation Corridor Agency

Councilmember Connors provided a report.

Councilmember Moore and Mayor Horne briefly responded to the report. Councilmember Connors responded to questions.

10.6 South Orange County Watershed Management Area

No report.

10.7 Liaisons to Laguna Woods Community Bridge Builders

No report.

10.8 Other Comments and Reports – None

XI. CLOSED SESSION – None

XII. CLOSED SESSION REPORT – None

XIII. ADJOURNMENT

The meeting was adjourned at 2:55 p.m. The next regular meeting will be at 2:00 p.m. on Wednesday, January 15, 2025, at Laguna Woods City Hall, 24264 El Toro Road, Laguna Woods, CA 92637.

YOLIE TRIPPY, CMC, City Clerk

Approved: January 15, 2025

SHARI HORNE, Mayor

7.2 PAYMENT REGISTER

**For additional information on this item,
please refer to Item 7.0 (Consent Calendar Summary).**

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CITY OF LAGUNA WOODS
PAYMENT REGISTER
January 15, 2025

ITEM 7.2

This Report Covers the Period 12/01/2024 through 12/31/2024

Date	Vendor Name	Description	Amount
Debit			
<i>Automatic Bank Debits:</i>			
12/02/2024	GLOBAL PAYMENTS / OPEN EDGE	Credit Card Processing Fees / November 2024	1,377.49
12/03/2024	AUTHORIZE.NET	Online Credit Card Processing Fees / November 2024	12.00
12/03/2024	DELTA DENTAL OF CALIFORNIA	Employee Benefit Program / December 2024	666.17
12/03/2024	CALPERS - RETIREMENT	Retirement Contributions / Pay Period Ended 11/01/2024	3,597.84
12/03/2024	CALPERS - RETIREMENT	Retirement Contributions / Pay Period Ended 11/01/2024	2,969.59
12/05/2024	NAVIA BENEFIT SOLUTIONS	Employee Benefit Program / November - December 2024	294.07
12/06/2024	ADP TAX	Payroll Taxes / Pay Period Ended 11/29/2024	11,196.91
12/06/2024	ADP WAGE PAY	Payroll Transfer / Pay Period Ended 11/29/2024	26,976.84
12/06/2024	MISSION SQUARE RETIREMENT	Employee Benefit Program / Pay Period Ended 11/29/2024	2,800.00
12/09/2024	NAVIA BENEFIT SOLUTIONS	125 Cafeteria Plan Administration / November 2024	200.00
12/11/2024	CALPERS - HEALTH	Employee Benefit Program / December 2024	11,579.57
12/12/2024	NAVIA BENEFIT SOLUTIONS	Employee Benefit Program / December 2024	305.95
12/13/2024	ADP PAYROLL SERVICES	Payroll Processing Fees / Pay Periods Ended 11/01/2024 & 11/15/2024 & 11/29/2024	775.84
12/13/2024	U.S. BANK	Bank Service Charges / November 2024	47.75
12/17/2024	CALPERS - RETIREMENT	Retirement Contributions / Pay Period Ended 11/15/2024	2,969.59
12/17/2024	CALPERS - RETIREMENT	Retirement Contributions / Pay Period Ended 11/15/2024	3,689.91
12/19/2024	ADP TAX	Payroll Taxes / Pay Period Ended 12/13/2024	10,852.42
12/19/2024	ADP WAGE PAY	Payroll Transfer / Pay Period Ended 12/13/2024	26,969.30
12/19/2024	MISSION SQUARE RETIREMENT	Employee Benefit Program / Pay Period Ended 12/13/2024	1,800.00
12/20/2024	COUNTY OF ORANGE - SHERIFF	Law Enforcement Services / December 2024	281,848.09
12/20/2024	CALPERS - RETIREMENT	California Employers' Pension Prefunding Trust Contribution	104,490.00
12/31/2024	CALPERS - RETIREMENT	Retirement Contributions / Pay Period Ended 11/29/2024	2,969.59
12/31/2024	CALPERS - RETIREMENT	Retirement Contributions / Pay Period Ended 11/29/2024	3,905.53
Check			
Number			
<i>Checks:</i>			
8055	12/06/2024	AIRESPRING INC	596.33
8056	12/06/2024	ARC DOCUMENT SOLUTIONS, LLC.	388.60
8057	12/06/2024	AT&T	59.75
8058	12/06/2024	BEAR ELECTRICAL SOLUTIONS, INC.	780.00
8059	12/06/2024	BUREAU VERITAS NORTH AMERICA INC	21,654.91
8060	12/06/2024	CYNTHIA CONNERS	62.00
8061	12/06/2024	EPIC IO TECHNOLOGIES, INC.	201.45
8062	12/06/2024	HINDERLITER DE LLAMAS & ASSOCIATES	925.20
8063	12/06/2024	RINGCENTRAL, INC.	795.50
8064	12/06/2024	RUTAN & TUCKER, LLP	18,870.00
8065	12/06/2024	SHARESQUARED, INC.	370.00
8066	12/06/2024	STATE WATER RESOURCES	10,920.00
8067	12/06/2024	SWEEPING CORPORATION OF AMERICA	3,480.00
8068	12/06/2024	U.S. BANK	3,749.36
8069	12/06/2024	VOID	-
8070	12/06/2024	WILLDAN ENGINEERING	11,200.00
8071	12/13/2024	ABOUND FOOD CARE	392.33

**CITY OF LAGUNA WOODS
PAYMENT REGISTER
January 15, 2025**

ITEM 7.2

This Report Covers the Period 12/01/2024 through 12/31/2024

Date	Vendor Name	Description	Amount	
8072	12/13/2024	ADP PAYROLL SERVICES	Payroll Processing Charges / October 2024	79.50
8073	12/13/2024	AETNA BEHAVIORAL HEALTH, LLC	Employee Benefit Program / January 2025	22.62
8074	12/13/2024	AT&T	White Pages / December 2024	4.30
8075	12/13/2024	CIVICPLUS, LLC	Codification Of Ordinances	2,970.63
8076	12/13/2024	EL TORO WATER DISTRICT	Water Service / August - October 2024	19,764.93
8077	12/13/2024	ITERIS, INC	Traffic Engineering / October 2024	19,154.67
8078	12/13/2024	KONE INC.	City Hall Elevator Maintenance / December 2024	232.31
8079	12/13/2024	NV5, INC.	Engineering Services / July 2024	2,685.00
8080	12/13/2024	ORANGE COUNTY REGISTER-NOTICES	Public Notices / November 2024	3,053.24
8081	12/13/2024	RJM DESIGN GROUP	Landscape Architectural Services / October 2024	13,020.40
8082	12/13/2024	RUTAN & TUCKER, LLP	Legal Services / November 2024	5,192.50
8083	12/13/2024	SOUTHERN CALIFORNIA EDISON	Electric Services / October - November 2024	7,880.10
8084	12/13/2024	SOUTHERN CALIFORNIA GAS COMPANY	Gas Service - City Hall / November 2024	71.93
8085	12/13/2024	SOUTHERN CALIFORNIA SHREDDING,	Shredding Services / November 2024	420.00
8086	12/13/2024	THE LIFETRENDS GROUP,	Office Supplies	371.41
8087	12/13/2024	TRIPEPI, SMITH AND ASSOCIATES, INC.	Broadcasting Services / November 2024	3,903.39
8088	12/13/2024	VERIZON WIRELESS	Building iPads Data Plans / November 2024	120.03
8089	12/13/2024	WILLDAN ENGINEERING	Code Enforcement Services / September 2024	10,640.00
8090	12/13/2024	WM CURBSIDE, LLC	HHW & Sharps Program / November 2024	4,932.47
8091	12/18/2024	AAA ROUSSE SERVICES, INC.	Equipment Disposal Service	2,550.00
8092	12/18/2024	AT&T	Telephone / 581-9821 / November 2024	121.16
8093	12/18/2024	AT&T	Telephone / 583-1105 / November 2024	32.17
8094	12/18/2024	BRIGHTVIEW LANDSCAPE SERVICES, INC.	Landscape Maintenance / November 2024	16,173.00
8095	12/18/2024	BUREAU VERITAS NORTH AMERICA INC	Building Plan Review Services / June - August 2024	616.58
8095	12/18/2024	BUREAU VERITAS NORTH AMERICA INC	Building Plan Review Services / November 2024	5,848.00
8096	12/18/2024	CALIFORNIA YELLOW CAB	Senior Mobility Program Services / November 2024	70,658.20
8097	12/18/2024	CLEARSOURCE FINANCIAL	Fee Study Services	3,700.00
8098	12/18/2024	COUNTY OF ORANGE	Automated Fingerprint ID System / November 2024	522.00
8099	12/18/2024	FUSCOE ENGINEERING, INC.	Engineering Services / November 2024	810.00
8100	12/18/2024	GEOSYNTEC CONSULTANTS, INC	Engineering Services / November 2024	6,590.00
8101	12/18/2024	INTERWEST CONSULTING GROUP	Building Official, Permit Counter & Inspection Services / October - November 2024	164,762.52
8102	12/18/2024	ITERIS, INC	Traffic Engineering / November 2024	6,118.86
8103	12/18/2024	LSA ASSOCIATES, INC.	Planning Services / October 2024	14.74
8104	12/18/2024	MARC DONOHUE	Administrative Services / October - November 2024	475.00
8105	12/18/2024	NV5, INC.	Engineering Services / August 2024	24,535.00
8106	12/18/2024	ORKIN	City Hall Maintenance	1,030.00
8107	12/18/2024	PSOMAS	Planning Services / October - November 2024	7,581.25
8108	12/18/2024	RICOH USA, INC.	Copier Lease / January 2025	258.01
8109	12/18/2024	RJM DESIGN GROUP	Architectural Services / November 2024	6,598.97
8110	12/18/2024	TYLER TECHNOLOGIES, INC.	Annual Maintenance / February 2025 - January 2026	106.00
			Total Bank Debits and Warrants:	\$ 990,360.77

TOTAL \$ 990,360.77

**CITY OF LAGUNA WOODS
PAYMENT REGISTER
January 15, 2025**

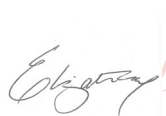
This Report Covers the Period 12/01/2024 through 12/31/2024

Date	Vendor Name	Description	Amount
NOTES:			
Note 1 - City Councilmembers are eligible to receive either a salary or vehicle reimbursement allowance in the amount of \$300 per month (\$3,600 per year). Such compensation is included in the City's regular payroll (see "ADP Payroll Services" under "Automatic Bank Debits"), unless waived by the Councilmember. For the month of December 2024, the following Councilmembers received compensation in the amount of \$300: Conners, Hatch, Horne, Lee, and McCary.			
Note 2 - Petty cash is reported as cash is paid out, not when the fund is replenished. There were no petty cash transactions for this period.			
Note 3 - The table below summarizes credit card expenditures paid via Check #8068 to U.S. Bank totaling \$3,749.36:			
	Flowerful	Veteran's Day Memorial Flowers	\$386.83
	Stater Brothers	Staff Training Luncheon	\$33.67
	Jersey Mike's	Staff Training Luncheon	\$269.85
	Smart & Final	Staff Training Luncheon	\$16.44
	Microsoft	Office 365 Subscription / October 2024	\$643.75
	Microsoft	Office 365 Online Services / November 2024	\$135.00
	Zoom	Video Conferencing	\$31.98
	Sinch Mailgun	Computer Software	\$35.00
	ersi	GIS Software License	\$120.00
	Marriott Hotel	Lodging for League of California Cities Conference / McCary	\$630.88
	Renaissance Hotel	Credit for Lodging for CJPIA Risk Management Educational Forum	(\$67.00)
	League of California Cities	Quarterly Meeting Registration / Horne and McCary	\$60.00
	League of California Cities	Webinar Registration	\$25.00
	LAZ Parking	Parking for OCCMA Meeting	\$5.00
	USPS	Postage	\$4.08
	Stamps.com	Postage	\$29.99
	Home Depot	Outdoor Activity Room Supplies	\$137.83
	Evacuation Map Store Inc.	City Hall/Library Evacuation Maps & Signs	\$411.00
	Amazon	Outdoor Activity Room Chair Cushions	\$840.06
Total Credit Card Reimbursement:			\$3,749.36

Administrative Services Director/City Treasurer's Certification

I, Elizabeth Torres, Administrative Services Director / City Treasurer, do hereby certify:

- In accordance with California Government Code Section 37202, I hereby certify to the accuracy of the demands on cash summarized within;
- That the City is able to meet all cash flow needs which might reasonably be anticipated for the next 12 months; and
- That the City is in compliance with California Government Code Section 27108.

 Digitally signed by
Elizabeth Torres
Date: 2025.01.09
14:59:42 -08'00'

Elizabeth Torres, Administrative Services Director/City Treasurer

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7.3
FISCAL YEARS 2023-25 BUDGET
ADJUSTMENTS

**For additional information on this item,
please refer to Item 7.0 (Consent Calendar Summary).**

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RESOLUTION NO. 25-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, AMENDING AND ADOPTING THE FISCAL YEARS 2023-25 BUDGET AND WORK PLAN FOR FISCAL YEAR 2023-24 COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND FISCAL YEAR 2024-25 COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2025, INCREASING GENERAL FUND AND CAPITAL PROJECTS FUND APPROPRIATIONS FOR THE “EL TORO ROAD AND MOULTON PARKWAY WATER QUALITY TREATMENT PROJECT” AND THE “CIRCULATION IMPROVEMENT PROJECT – FISCAL YEAR 2024-25”

WHEREAS, the Fiscal Years 2023-25 Budget (“Budget”) was adopted by the City Council on June 28, 2023; and

WHEREAS, City Council action is required to increase fund-level budget appropriations adopted as a part of the Budget; and

El Toro Road and Moulton Parkway Water Quality Treatment Project

WHEREAS, the “El Toro Road and Moulton Parkway Water Quality Treatment Project” is included in the Capital Improvement Program; and

WHEREAS, appropriations to design and construct the El Toro Road and Moulton Parkway Water Quality Treatment Project are currently budgeted within the Federal Grants Fund (American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds)); and

WHEREAS, after finalizing allocations of existing appropriations to ensure that all American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds) funds were spent or obligated by December 31, 2024, staff has identified the need to increase appropriations for the El Toro Road and Moulton Parkway Water Quality Treatment Project to complete design and construction; and

WHEREAS, the City Council wishes to increase Fiscal Year 2024-25 appropriations for the Capital Projects Fund for the El Toro Road and Moulton Parkway Water Quality Treatment Project in the amount of \$90,768; and

WHEREAS, the unassigned General Fund balance has sufficient funds to

accommodate the increased appropriations; and

WHEREAS, increased appropriations in the General Fund would be used to transfer that same amount to the Capital Projects Fund; Capital Projects Fund appropriations would be increased accordingly; and

WHEREAS, with the proposed Budget adjustment, the total El Toro Road and Moulton Parkway Water Quality Treatment Project budget would be \$556,157.33 (\$90,768 Capital Projects Fund and \$465,389.33 Federal Grants Fund (American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds))); and

Circulation Improvement Project – Fiscal Year 2024-25

WHEREAS, the “Circulation Improvement Project – Fiscal Year 2024-25” is included in the Capital Improvement Program; and

WHEREAS, appropriations to design and construct the Circulation Improvement Project – Fiscal Year 2024-25 are currently budgeted within the Federal Grants Fund (American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds)); and

WHEREAS, after finalizing allocations of existing appropriations to ensure that all American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds) funds were spent or obligated by December 31, 2024, staff has identified the need to increase appropriations for the Circulation Improvement Project – Fiscal Year 2024-25 to complete design and construction; and

WHEREAS, the City Council wishes to increase Fiscal Year 2024-25 appropriations for the Capital Projects Fund for the Circulation Improvement Project – Fiscal Year 2024-25 in the amount of \$31,604; and

WHEREAS, the unassigned General Fund balance has sufficient funds to accommodate the increased appropriations; and

WHEREAS, increased appropriations in the General Fund would be used to transfer that same amount to the Capital Projects Fund; Capital Projects Fund appropriations would be increased accordingly; and

WHEREAS, with the proposed Budget adjustment, the total Circulation Improvement Project – Fiscal Year 2024-25 budget would be \$193,181.15

(\$31,604 Capital Projects Fund and \$161,577.15 Federal Grants Fund (American Rescue Plan Act (Coronavirus Local Fiscal Recovery Funds))).

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

SECTION 1. Section 2 of Resolution No. 23-16, as previously amended by Resolution Nos. 23-25, 23-33, 24-02, 24-07, 24-10, 24-11, 24-14, 24-19, 24-34, 24-35, 24-36, and 24-51, is hereby amended, in its entirety, to read as follows:

The budget revenue projections are:

	<i>Fiscal Year 2023-24</i>	<i>Fiscal Year 2024-25</i>
General Fund		
Property Tax	\$3,297,700	\$3,405,200
Property Transfer Tax	\$112,000	\$114,900
Sales Tax	\$1,196,000	\$1,233,000
Franchise Fees	\$751,800	\$753,100
Transient Occupancy Tax	\$604,000	\$620,000
Developing Processing Fees	\$814,400	\$827,400
Interest	\$352,000	\$340,000
Miscellaneous	\$207,700	\$213,800
SUBTOTAL	\$7,335,600	\$7,507,400
Capital Projects Fund		
Intergovernmental	\$0	\$0
Interest	\$0	\$0
SUBTOTAL	\$0	\$0
Fuel Tax	\$492,800	\$503,700
Road Maintenance & Rehabilitation Program	\$435,300	\$465,600
Measure M2 (OC Go)	\$336,000	\$348,600
Service Authority for Abandoned Vehicles	\$0	\$0
Supplemental Law Enforcement Services	\$167,800	\$169,600
Mobile Source Reduction	\$72,000	\$22,000
PEG/Cable Television	\$18,400	\$18,800
Senior Mobility	\$140,700	\$145,700
Community Development Block Grant (CDBG)	\$500,000	\$150,000
Federal Grants	\$1,618,278	\$782,869

State of California Grants	\$239,800	\$0
Miscellaneous Special Revenue	\$0	\$0
Laguna Woods Civic Support Fund	\$0	\$0

The budget appropriations authorized, on a fund level, are:

	<i>Fiscal Year 2023-24 Adopted Budget</i>	<i>Fiscal Year 2023-24 Carryover Appropriations</i>	<i>Fiscal Year 2023-24 Budget Amendments</i>	<i>Fiscal Year 2023-24 Amended Budget</i>
General Fund	\$7,730,079 ^A (includes transfers to Capital Projects Fund of \$608,250)	\$8,544	\$470,480 ^{A,B}	\$8,209,103 (includes transfers to Capital Projects Fund of \$608,250)
Capital Projects Fund	\$608,250	\$130,535	-	\$738,785
Fuel Tax	\$395,000	-	\$34,570 ^D	\$429,570
Road Maintenance & Rehabilitation Program	\$325,821	-	-	\$325,821
Measure M2 (OC Go)	\$285,700	-	-	\$285,700
Service Authority for Abandoned Vehicles	\$0	-	-	\$0
Supplemental Law Enforcement Services	\$176,100	-	-	\$176,100
Mobile Source Reduction	\$0	\$10,711	-	\$10,711
PEG/Cable Television	\$15,000	-	-	\$15,000
Senior Mobility	\$207,000	-	\$170,600 ^E	\$377,600
Community Development Block Grant (CDBG)	\$150,000	\$307,528	-	\$457,528
Federal Grants	\$719,145	\$1,006,869	-	\$1,726,014
State of California Grants	\$0	\$221,898	\$100,580 ^{C, F}	\$322,478
Miscellaneous Special Revenue	\$0	-	-	\$0
Laguna Woods Civic Support Fund	\$48,810	-	-	\$48,810
TOTAL	\$10,052,655	\$1,686,085	\$776,230	\$12,514,970

^A Fund Budget Adjustment CC-23/24-01: CalPERS Lump Sum Payments, +\$306,925 (R 23-33)

^B Fund Budget Adjustment CC-23/24-02: CEPPT Contribution, +\$163,555 (R 24-02)

^C Fund Budget Adjustment CC-23/24-03: State HHW Grant, +\$25,580 (R 24-07)

^D Fund Budget Adjustment CC-23/24-04: Transportation System, +\$34,570 (R 24-10)

ITEM 7.3

^E Fund Budget Adjustment CC-23/24-05: Senior Mobility Program, +\$170,600 (R 24-11)

^F Fund Budget Adjustment CC-23/24-06: State SB 1383 Grant, +\$75,000 (R 24-14)

	<i>Fiscal Year 2024-25 Adopted Budget</i>	<i>Fiscal Year 2024-25 Carryover Appropriations</i>	<i>Fiscal Year 2024-25 Budget Amendments</i>	<i>Fiscal Year 2024-25 Amended Budget</i>
General Fund	\$7,287,511 (includes transfers to Capital Projects Fund of \$0)	\$56,947	\$1,064,256 ^{A,E,F, H,I,J,K,L,M}	\$8,378,714 (includes transfers to other funds totaling \$863,318)
Capital Projects Fund	\$0	\$548,816	\$583,318 ^{A,E,I,L, M}	\$1,039,762
Fuel Tax	\$425,000	-	-	\$425,000
Road Maintenance & Rehabilitation Program	\$195,795 ^B	-	(\$131,795) ^D	\$64,000
Measure M2 (OC Go)	\$290,700	-	-	\$290,700
Service Authority for Abandoned Vehicles	\$0	-	-	\$0
Supplemental Law Enforcement Services	\$176,100	-	-	\$176,100
Mobile Source Reduction	\$0	-	-	\$0
PEG/Cable Television	\$15,000	-	-	\$15,000
Senior Mobility	\$227,000	-	\$280,000 ^{H,J}	\$507,000
Community Development Block Grant (CDBG)	\$150,000	-	-	\$150,000
Federal Grants	\$782,869	\$77,746	-	\$860,615
State of California Grants	\$0	\$300,273	\$200,710 ^{C,G}	\$500,983
Miscellaneous Special Revenue	\$0	-	-	\$0
Laguna Woods Civic Support Fund	\$300	-	-	\$300
Less: Transfer to Other Funds	\$0	-	(\$863,318)	(\$863,318)
TOTAL	\$9,550,275	\$983,782	\$1,133,171	\$11,667,228

^A Fund Budget Adjustment CC-24/25-01: City Hall Project: Phase 4, +\$350,000 (R 24-19)

^B Non-Fund Budget Adjustment CC-24/25-02: Road Maintenance & Rehabilitation Program Fund appropriations allocated to the “Pavement Management Plan Project (Westbound El Toro Road between Tanager and Calle Corta)” are formally reallocated to the “Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)” in the amount of

\$195,795. This non-fund budget adjustment is made in the interest of transparency and does not affect appropriations on a fund level. (R 24-19)

^C Fund Budget Adjustment CC-24/25-03: Pavement Project FY 2024-25, +\$200,000 (R 24-19)

^D Fund Budget Adjustment CC-24/25-04: Pavement Project FY 2024-25, -\$131,795 (R 24-19)

^E Fund Budget Adjustment CC-24/25-05: Confluence Bypass Project, +\$109,946 (R 24-19)

^F Fund Budget Adjustment CC-24/25-06: CalPERS Lump Sum Payments, +\$96,448 (R 24-34)

^G Fund Budget Adjustment CC-24/25-07: Interest on State SB 1383 Grant, +\$710 (R 24-35)

^H Fund Budget Adjustment CC-24/25-08: Senior Mobility Program, +\$150,000 (R 24-35)

^I Fund Budget Adjustment CC-24/25-09: ADA Phase 8, +\$1,000 (R 24-36)

^J Fund Budget Adjustment CC-24/25-10: Senior Mobility Program, +\$130,000 (R 24-48)

^K Fund Budget Adjustment CC-24/25-11: CEPPT Contribution, +\$104,490 (R 24-51)

^L Fund Budget Adjustment CC-24/25-12: Water Quality Treatment Project, +\$90,768 (R 24-XX)

^M Fund Budget Adjustment CC-24/25-13: Circulation Project, +\$31,604 (R 24-XX)

The budget appropriations authorized by this section reflect the Fiscal Years 2023-25 adopted budgets, plus authorized budget adjustments approved between July 1, 2023 and the date of this amendment. The budget appropriations authorized by this section also include carryovers of approved, but unspent, budget appropriations from prior fiscal years. Such carryovers were approved by the City Council with the adoption of the current budget and/or pursuant to Administrative Policy 2.9.

SECTION 2. The Mayor shall sign this resolution and the City Clerk shall attest and certify to the passage and adoption thereof.

PASSED, APPROVED AND ADOPTED on this XX day of XX 2025.

SHARI L. HORNE, Mayor

ATTEST:

YOLIE TRIPPY, CMC, City Clerk

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

I, YOLIE TRIPPY, City Clerk of the City of Laguna Woods, do HEREBY CERTIFY that the foregoing **Resolution No. 25-XX** was duly adopted by the City Council of the City of Laguna Woods at a regular meeting thereof, held on the XX day of XX 2025, by the following vote:

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

YOLIE TRIPPY, CMC, City Clerk

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9.1
ADMINISTRATIVE POLICIES

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City of Laguna Woods

Agenda Report

TO: Honorable Mayor and City Councilmembers
FROM: Christopher Macon, City Manager
FOR: January 15, 2025 Regular Meeting
SUBJECT: Administrative Policies

Recommendation

1. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING AMENDMENTS TO ADMINISTRATIVE POLICY 1.1 PERTAINING TO ADMINISTRATIVE SUPPORT PROVIDED TO MEMBERS OF THE CITY COUNCIL

AND

2. Adopt a resolution titled:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING AMENDMENTS TO ADMINISTRATIVE POLICY 2.9 PERTAINING TO BUDGETING, RESERVES, AND REPORTING

Background

Administrative Policy 1.1 (Councilmember Administrative Support) was last amended by the City Council on June 16, 2010.

Administrative Policy 2.9 (Budgeting, Reserves, and Reporting) was last amended by the City Council on June 2, 2021.

Discussion

Today's meeting is an opportunity for City Council action, as well as public input, on proposed amendments to administrative policies 1.1 and 2.9. Staff recommends adopting the proposed resolution in order to amend the administrative policies as set described in this agenda report.

Significant proposed amendments include, but are not limited to:

Administrative Policy 1.1

(Redlines of proposed amendments are included as Attachment D)

- Updates throughout to reflect existing practices
- Establish the following regular deadlines for councilmembers:
 - *Add an item to a City Council agenda* – at least five business days in advance of the date the agenda is scheduled to be posted (e.g., if the agenda is scheduled to be posted on a Friday, the last day to add an item to the agenda would be the preceding Friday); written materials may be submitted for inclusion in the agenda packet until 12 p.m. two business days prior to the date the agenda is scheduled to be posted.
 - *Request staff's preparation of a mayoral commendation* – 10 business days in advance of the date the commendation is to be presented.
- Formally designate proclamations that are agendized annually without being specifically requested by an individual councilmember.
 - African American History Month – February
 - American Red Cross Month – March
 - Community College Awareness Month – April
 - Donate Life Month – April
 - Asian American and Pacific Islander Heritage Month – May
 - Older Adults Month – May
 - Drowning Prevention Awareness Period – May-August
 - Elder Abuse Awareness Month – June
 - Gun Violence Awareness Month – June
 - Pride Month – June
 - Constitution Day/Week and Citizenship Day – September
 - Hunger Action Month – September
- Formally designate moments of silence that are agendized annually without being specifically requested by an individual councilmember.
 - International Holocaust Remembrance Day – January

- Direct the City Manager to standardize the form of mayoral commendations recognizing birthdays, marriage anniversaries, and business/club/nonprofit organization anniversaries to include the names of those being recognized and a concise, standardized message of recognition.

Administrative Policy 2.9

- Specify that the Self-Insurance Contingency Reserve Fund may be used to fund the payment of legal judgements not covered by insurance policies. The existing policy references only liability and workers' compensation claims settlements not covered by insurance.
- Establish an initial goal of maintaining a minimum Pension Prefunding Trust Fund balance of \$670,000 (the sum of the five most recent lump sum payments made by the City to pay off the entirety of its then-current unfunded accrued liability for California Public Employees' Retirement System ("CalPERS") pension plans) with suggested annual payments equal to 50% of the audited increase in the General Fund fund balance at the end of each fiscal year, beginning with Fiscal Year 2024-25.

Fiscal Impact

Sufficient funds to support this project are included in the City's budget.

- Attachments: A – Proposed Resolution (Administrative Policy 1.1)
 Exhibit A – Proposed Administrative Policy 1.1
B – Existing Administrative Policy 1.1
C – Proposed Resolution (Administrative Policy 2.9)
 Exhibit A – Proposed Administrative Policy 2.9
D – Proposed Amendments to Administrative Policy 2.9 (redline)

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RESOLUTION NO. 25-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING AMENDMENTS TO ADMINISTRATIVE POLICY 1.1 PERTAINING TO ADMINISTRATIVE SUPPORT PROVIDED TO MEMBERS OF THE CITY COUNCIL

WHEREAS, the City’s councilmember administrative support policy is contained in Administrative Policy 1.1, which was last amended by the City Council on June 16, 2010; and

WHEREAS, staff has prepared amendments to Administrative Policy 1.1 (incorporated into the administrative policy attached hereto as Exhibit A), for consideration by the City Council.

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

SECTION 1. The administrative policy attached hereto as Exhibit A is adopted and is a statement of the City’s councilmember administrative support policy. The administrative policy attached hereto as Exhibit A replaces and supersedes all previous versions of Administrative Policy 1.1.

SECTION 2. The Mayor shall sign this resolution and the City Clerk shall attest and certify to the passage and adoption thereof.

PASSED, APPROVED AND ADOPTED on this XX day of XX 2025.

SHARI L. HORNE, Mayor

ATTEST:

YOLIE TRIPPY, CMC, City Clerk

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

I, YOLIE TRIPPY, City Clerk of the City of Laguna Woods, do HEREBY CERTIFY that the foregoing **Resolution No. 25-XX** was duly adopted by the City Council of the City of Laguna Woods at a regular meeting thereof, held on the XX day of XX 2025, by the following vote:

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

YOLIE TRIPPY, CMC, City Clerk

**CITY OF LAGUNA WOODS
ADMINISTRATIVE POLICY 1.1**

COUNCILMEMBER ADMINISTRATIVE SUPPORT

1.1.01. Statement of Purpose.

This Administrative Policy is intended to establish clear protocols and expectations related to councilmember requests for administrative support from staff.

1.1.02. Scope.

When used in this Administrative Policy, the term “councilmember” is inclusive of all members of the City Council, including the Mayor and Mayor Pro Tem.

1.1.03. City Council-Staff Relationship.

- A. Laguna Woods Municipal Code Chapter 2.06 establishes the City Manager as the administrative head of the government of the City, under the direction and control of the City Council, except as otherwise provided.
- B. Laguna Woods Municipal Code Section 2.06.70 describes the relationship between the City Council, the City Manager, and staff. It is presented below in subsections (1) through (4) for ease of reference.
 - 1. The City Council and its members shall deal with the administrative services of the City only through the City Manager, except for the purpose of inquiry, and neither the City Council nor any member thereof shall give orders or provide direction or instructions to any subordinates of the City Manager. For purposes hereof, “inquiry” shall mean any and all communications short of giving orders, directions, or instructions to any member of the administrative staff. Such staff members shall provide all information reasonably requested by any Councilmember.
 - 2. The City Manager shall take orders and instructions from the City Council only when sitting in a duly convened meeting of the City Council and no individual Councilmember shall give any orders or instructions to the City Manager.
 - 3. The City Council shall instruct the City Manager in matters of policy.

4. Any action, determination, or omission of the City Manager shall be subject to review by the City Council. The City Council may not overrule, change, or modify any such action, determination, or omission except by the affirmative vote of at least three members of the City Council.
- C. The following policies supplement Laguna Woods Municipal Code Chapter 2.06, as authorized by Laguna Woods Municipal Code Section 2.06.100:
1. For the purpose of Section 1.1.03(B)(1), “reasonably requested” shall mean information requested in accordance with this Administrative Policy that the City Manager determines can be provided at a zero to nominal cost within a timeframe that would not cause undue disruption of work directed by the City Council as a whole or other urgent, time-sensitive, or critical staff activities which shall include, at a minimum, the provision of public-facing services, preparation for and posting related to City Council meetings, and activities required by law.
 2. Councilmembers shall direct requests for information from consultants or other contract service providers (excluding the City Attorney) to the City Manager. The City Manager’s oversight of communication with contract service providers is intended to ensure that the information provided is accurate and consistent with any contract obligations, and that the City does not incur undue costs in providing requested information.
 3. Councilmembers may contact the City Attorney directly but should only do so when the matter is of a plainly legal nature. Except for sensitive matters concerning the City Manager, councilmembers shall copy the City Manager on all written correspondence to the City Attorney.
 4. Unless authorized by the City Council or City Manager, councilmembers shall not communicate with any staff, other than the City Manager and City Attorney, regarding items that are considered in closed session.
 5. The City Manager may refer any request from a councilmember to the City Council for consideration and direction as a whole.

1.1.04. City Council Agendas.

- A. The City Manager is responsible for the preparation and posting of City Council agendas. While individual councilmembers may add items to agendas, they

shall not direct or exercise prior review over the contents of the balance of the agenda. Laguna Woods Municipal Code Section 2.06.070 prohibits individual councilmembers from directing the actions of the City Manager. To the extent individual councilmembers wish to provide direction to the City Manager regarding the preparation or posting of City Council agendas, it must be given by the City Council as a whole in a duly convened meeting.

- B. Councilmembers should attempt to introduce requests for future agenda items during a prior City Council meeting whenever possible. The “Other Comments and Reports” section of the agenda provides an opportunity to do so, in addition to at the time related items are considered. If a majority of the City Council so directs the City Manager, the City Manager shall prepare an agenda report and such other items as may be necessary for the City Council to consider the item at a future meeting. Absent specific direction to the contrary, the City Manager shall not prepare ordinances or incur more than nominal direct costs in the preparation of meeting materials prior to the item’s first agendized discussion. After the City Council has discussed the item, the City Manager may be directed to prepare additional meeting materials for subsequent meetings.
- C. Councilmembers may add items to agendas between meetings if the item is urgent, arose after the conclusion of the most recent meeting, or if they wish to initiate preliminary discussion. Unless the item is urgent and cannot be deferred to an introduction at the City Council meeting following the next meeting (see Section 1.1.04(B)), items shall not be added to the agenda on the four business days preceding the date the agenda is scheduled to be posted (e.g., if the agenda is scheduled to be posted on a Friday, the last day to add an item to the agenda is the preceding Friday). If the item is urgent, the City Manager may prepare an agenda report and such other items as may be necessary for the City Council to consider the item. Unless the item is urgent, the City Manager shall not prepare ordinances or incur more than nominal direct costs in the preparation of meeting materials prior to the item’s first agendized discussion. After the City Council has discussed the item, the City Manager may be directed to prepare additional meeting materials for subsequent meetings.

For the purpose of this subsection, “urgent” shall mean that the item requires immediate action and, if unaddressed at any point after the next City Council meeting, will not be timely. To the extent differences of opinion exist between the City Manager and the requesting councilmember regarding the urgency of an item, a determination shall be made by the City Attorney.

- D. The following proclamations shall be agendized annually. All other requests to agendize proclamations shall follow the procedures for requesting future agenda items set forth in Section 1.1.04(B) and (C).
- a. African American History Month – February
 - b. American Red Cross Month – March
 - c. Community College Awareness Month – April
 - d. Donate Life Month – April
 - e. Asian American and Pacific Islander Heritage Month – May
 - f. Older Adults Month – May
 - g. Drowning Prevention Awareness Period – May-August
 - h. Elder Abuse Awareness Month – June
 - i. Gun Violence Awareness Month – June
 - j. Pride Month – June
 - k. Constitution Day/Week and Citizenship Day – September
 - l. Hunger Action Month – September
- E. The following moment of silence shall be agendized annually. All other requests to agendize moments of silence shall follow the procedures for requesting future agenda items set forth in Section 1.1.04(B) and (C).
- a. International Holocaust Remembrance Day – January
- F. Councilmembers are encouraged to provide the City Manager with as much information as possible regarding requested future agenda items so that agenda language can be prepared that meets the intent of the item, while also complying with applicable provisions of state law (the Ralph M. Brown Act). Failure to do so may result in the City Council’s consideration of the item being limited in a manner that was not intended by the requesting councilmember.
- G. Councilmembers are encouraged to include written materials in the agenda packet for items they have added to the agenda (e.g., a memorandum to the City Council or the text of a proposed proclamation or resolution). The inclusion of written materials in the agenda packet may be helpful in providing background on items that will be considered. Written materials for inclusion in the agenda packet shall be submitted to the City Manager no later than 12 p.m. two business days prior to the date the agenda is scheduled to be posted (e.g., if the agenda is scheduled to be posted on a Friday, the last day to submit written materials for inclusion in the agenda packet is 12 p.m. on the preceding Wednesday).

- a. The City Manager may review written materials submitted for inclusion in agenda packets and provide comments and suggested revisions to the requesting councilmember in the interest of clarifying the material or converting the material to City standard formats and styles.
- H. Items added to City Council agendas by councilmembers shall be placed at the end of the applicable section of the agenda. Councilmembers may request that items be considered in a different order by making such a request any time after the pledge of allegiance at the City Council meeting.

1.1.05. Written Correspondence.

- A. Written correspondence that is received by the City without being addressed to a specific party shall be directed to the City Manager or his/her/their designee for review and response (if any). If City Council action is necessary or the City Manager or his/her/their designee determines that City Council action would be advantageous prior to responding to particular written correspondence, the City Manager may agendize the matter for a City Council meeting.
- B. Reviewing and responding to written correspondence that is addressed to a specific councilmember is the responsibility of that councilmember. The City Manager or his/her/their designee may assist with reviewing and responding to written correspondence received by councilmembers upon request, except that when the subject of written correspondence falls outside the purview of the City, the City Manager or his/her/their designee shall limit their involvement to advising of that fact and providing referrals to other agencies, as appropriate. When written correspondence is administrative in nature, the City Manager or his/her/their designee may handle the review and response.
- C. Written correspondence sent by individual councilmembers shall clearly identify that opinions expressed are their own and do not necessarily reflect the opinions or position of the City or the City Council as a whole.

1.1.06. Mayoral Commendations.

- A. The Mayor (or Mayor Pro Tem in his/her/their absence) may issue mayoral commendations that are prepared by the City Manager or his/her/their designee for any of the following purposes:
 - a. To recognize the birthdays of Laguna Woods residents.

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- b. To recognize the marriage anniversaries or similar State of California-recognized anniversaries of Laguna Woods residents.
 - c. To recognize the anniversaries of the establishment of Laguna Woods businesses, clubs, or nonprofit organizations.
 - d. To recognize the retirements of employees or volunteers of Laguna Woods businesses, clubs, or nonprofit organizations, or government entities and social service nonprofit organizations that provide services to Laguna Woods.
 - e. To recognize Laguna Woods residents, businesses, clubs, or nonprofit organizations being honored by other government officials or entities.
 - f. To recognize individuals or groups for heroic or lifesaving actions that occurred in or directly benefited Laguna Woods.
 - g. To commemorate events, functions, or other gatherings held by Laguna Woods businesses, clubs, or nonprofit organizations, or government entities and social service nonprofit organizations that provide services to Laguna Woods.
 - h. To commemorate events, functions, or other gatherings held in Laguna Woods or Orange County by government officials or entities.
- B. The preparation of mayoral commendations must be requested of the City Manager at least 10 business days in advance of the date by which they are to be presented. The City Manager may, but is not required to, accommodate requests made less than 10 business days in advance if doing so would not cause undue disruption of work directed by the City Council as a whole or other urgent, time-sensitive, or critical staff activities which shall include, at a minimum, the provision of public-facing services, preparation for and posting related to City Council meetings, and activities required by law.
- C. Mayoral commendations shall not be issued for presentation on dates that are beyond the term of the Mayor's (or Mayor Pro Tem's in his/her/their absence) appointment to such position or his/her/their City Council term.
- D. Mayoral commendations shall not do any of the following:
- a. Promote a for-profit event, function, or gathering.
 - b. Express personal ideological, political, or religious beliefs.
 - c. Express or endorse matters contrary to policy or direction provided by the City Council.
- E. Mayor commendations shall clearly indicate that they originate from the Office

of the Mayor and not use the phrase “on behalf of the City Council” or similar language that could be reasonably interpreted as indicating the City Council has approved the commendation. The phrase “on behalf of the City” may be used.

- F. Mayoral commendations shall not “proclaim” any matter or declare a “day of,” “week of,” “month of,” or similar form of honor (e.g., “best in class,” “citizen of the year,” “honorary title,” or “key to the city”), which are reserved for proclamations or other actions approved by the City Council.
- G. The City Manager shall establish a standard form for mayoral commendations issued for purposes set forth in Section 1.1.06(A)(a.)-(c.). Such standard form shall generally include the name(s) of those being recognized and a concise, standardized message of recognition. There is no expectation that staff prepare mayoral commendations including biographical information. To the extent mayors wish to highlight biographical information, they may do so in their oral comments at the time of presentation.
- H. To the extent differences of opinion exist between the City Manager and the Mayor (or Mayor Pro Tem in his/her/their absence) regarding the permissibility of content to be included in a mayoral commendation, a determination shall be made by the City Council.

1.1.07. Councilmember Letters of Recognition.

- A. Councilmembers may prepare and send letters of recognition on City letterhead with mailing paid for by the City for any of the following purposes:
 - a. To recognize the birthdays of Laguna Woods residents.
 - b. To recognize the marriage anniversaries or similar State of California-recognized anniversaries of Laguna Woods residents.
 - c. To recognize the anniversaries of the establishment of Laguna Woods businesses, clubs, or nonprofit organizations.
 - d. To recognize the retirements of employees or volunteers of Laguna Woods businesses, clubs, or nonprofit organizations, or government entities and social service nonprofit organizations that provide services to Laguna Woods.
 - e. To recognize Laguna Woods residents, businesses, clubs, or nonprofit organizations being honored by other government officials or entities.
 - f. To recognize individuals or groups for heroic or lifesaving actions that occurred in or directly benefited Laguna Woods.

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- g. To commemorate events, functions, or other gatherings held by Laguna Woods businesses, clubs, or nonprofit organizations, or government entities and social service nonprofit organizations that provide services to Laguna Woods.
 - h. To commemorate events, functions, or other gatherings held in Laguna Woods or Orange County by government officials or entities.
- B. Staff may transfer letters of recognition prepared by councilmembers onto City letterhead and adjust the formatting to conform to City standards, provided such requests are made of the City Manager at least three business days in advance of the date by which they are needed. The City Manager may, but is not required to, accommodate requests made less than three business days in advance if doing so would not cause undue disruption of work directed by the City Council as a whole or other urgent, time-sensitive, or critical staff activities which shall include, at a minimum, the provision of public-facing services, preparation for and posting related to City Council meetings, and activities required by law.
- C. Letters of recognition shall not do any of the following:
 - a. Promote a for-profit event, function, or gathering.
 - b. Express personal ideological, political, or religious beliefs.
 - c. Express or endorse matters contrary to policy or direction provided by the City Council.
- D. Letters of recognition shall not be titled “commendation” or “proclamation.”
- E. Letters of recognition shall clearly indicate that they are authored by individual councilmembers and not use the phrases “on behalf of the City,” “on behalf of the City Council,” or similar language. Each letter of recognition shall include a header reading “Office of Councilmember [Name].”
- F. Letters of recognition shall not “proclaim” any matter or declare a “day of,” “week of,” “month of,” or similar form of honor (e.g., “best in class,” “citizen of the year,” “honorary title,” or “key to the city”), which are reserved for proclamations or other actions approved by the City Council.
- G. To the extent differences of opinion exist between the City Manager and a councilmember regarding the permissibility of content to be included in a letter of recognition, a determination shall be made by the City Council.

1.1.08. Press Releases.

- A. All press releases shall be issued by the City Manager or his/her/their designee on behalf of the City. Press releases shall not be issued on behalf of individual councilmembers or regarding matters contrary to policy or direction provided by the City Council.
 - a. Press releases may be issued for “office hour”-type events that are held by councilmembers and open to the public at City Hall.
- B. Councilmembers may suggest topics for press releases to the City Manager or his/her/their designee who may, in their discretion, issue such press releases subject to the provisions of Section 1.1.08(A). Councilmembers may also seek City Council direction for the City to issue specific press releases, and may authorize the City Manager or individual councilmembers to issue the same, in the same manner described in Section 1.1.04.

1.1.09. Public Events, Meetings, and Gatherings.

- A. All public events, meetings, and gatherings shall be organized and coordinated by the City Manager or his/her/their designee. Public events, meetings, and gatherings shall not be held to personally benefit individual councilmembers or regarding matters contrary to policy or direction provided by the City Council.
 - a. Councilmembers may hold “office hour”-type events that are open to the public at City Hall; however, with the exception of press releases as provided in Section 1.1.08(A)(a.), the promotion of such events shall be the responsibility of the respective councilmembers, unless the City Council authorizes staff time and the use of City resources.
- B. Councilmembers may suggest public events, meetings, and gatherings to the City Manager or his/her/their designee who may, in their discretion, organize and coordinate such public events, meetings, and gatherings, subject to the provisions of Section 1.1.09(A). Councilmembers may also seek City Council direction for the City to hold specific public events, meetings, and gatherings, and may authorize the City Manager or individual councilmembers to organize and coordinate the same, in the same manner described in Section 1.1.04.

City Council Adoption: January XX, 2025

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CITY OF LAGUNA WOODS

**ADMINISTRATIVE POLICY 1.1
COUNCILMEMBER ADMINISTRATIVE SUPPORT**

1.1.01 PURPOSE

To define policies related to City Council interaction with staff and the type of staff support that shall be provided to individual Councilmembers.

1.1.02 WRITTEN CORRESPONDENCE

- A. Letters sent to the City of Laguna Woods – including those addressed to the Mayor or other Councilmembers – should be directed to the City Manager for response. If the communication requires a more than informational response, the City Manager will agendize the letter for consideration at the Council’s next meeting. At that time, the Council may choose to receive and file the letter, or direct a response to be prepared by the City Manager, the Mayor, or a delegated Councilmember. Copies of responses made pursuant to Council direction shall be provided to each Councilmember.
- B. Personal communications sent to Councilmembers are the responsibility of the individual Councilmember. Letters sent by individual Councilmembers should clearly identify that the response is from the individual and does not reflect the position of the City of the Council as a whole.
1. Proclamations declaring a day, week, or month will be drafted by staff and approved by the City Council acting as body. Such proclamations should be based on a countywide, statewide or federal designation.
 2. Commendations for the following circumstances may be issued by the Mayor, without a vote of the City Council:
 - recognition of individuals and groups for noteworthy community accomplishments or contributions;

- to announce, celebrate or commemorate a significant local, regional, state, national or international event;
- recognition of retirements from the City and from local organizations and governmental agencies closely affiliated with the city;
- recognition of citizens who have performed a heroic deed within the city;
- birthdays of residents who reach the age of 100;
- momentous (25, 35, 45, 50 and greater) anniversaries of clubs and organizations providing services to residents.

Commendations will be drafted by staff and provided to the Mayor for signature. Commendations will be agendized only if the individual or organization being honored will be present at the Council meeting.

3. Individual councilmembers may agendize a proclamation or commendation for consideration by the City Council as a whole on any subject the Councilmember feels is appropriate. Such recognition shall be drafted by the requesting Councilmember and included in the agenda packet.
4. Individual councilmembers may write letters of recognitions for individuals, organizations or events, with the exception of the following:
 - matters of political controversy, ideological or religious beliefs, or individual conviction;
 - events or organizations with no direct relationship to the City;
 - campaigns or events contrary to City policies;
 - events or programs intended for profit-making purposes.

Letters of recognition shall be written by individual councilmembers. If requested, staff will transfer the letter to proclamation paper and supply a certificate holder.

1.1.03 PRESS RELEASES

All press releases will be issued from the City Manager’s office on behalf of the City of Laguna Woods. Press releases will not be issued with City resources on behalf of individual Councilmembers.

1.1.04 COUNCIL AGENDAS

- A. Council agendas, including the preparation and distribution schedule, will be established by the City Manager.
- B. Councilmembers should attempt to introduce requests for future agenda items during a prior Council meeting. If the Council accepts the item, the City Manager shall be directed by the Council as a whole to provide a staff report.
- C. Councilmembers may add items to the agenda between meetings if the item is urgent or if they wish to initiate preliminary discussion. Unless the matter requires immediate action, such items shall not be added after the agenda preparation deadline. In addition, the City Manager shall not provide staff reports on such items unless they require urgent action. If the Council chooses to pursue the item at a future meeting, staff will be directed to prepare the appropriate reports.
- D. Special presentations to Council, other than oral communications during the Public Comments section, shall be scheduled by the City Manager and/or by Council request at a prior Council meeting.

1.1.05 CITY COUNCIL-STAFF RELATIONSHIP

- A. Chapter 2.08 of the City’s Municipal Code establishes the City Manager as the administrative head of the government of the City of Laguna Woods. Section 2.08.070 of this Chapter outlines the relationship between the City Council, the City Manager and Staff.
 - 1. With the exception of requests for information, all requests for staff services will be directed through the City Manager.

2. Staff members shall accommodate information requests from individual Councilmembers within a reasonable timeframe, as current workload permits.
3. Requests for information or services from contract employees and/or consultants shall be directed through the City Manager.
4. If a Councilmember request for information results in a written document, that document shall be copied to all Councilmembers.
5. Communication with the City Attorney shall be coordinated through the City Manager, or if that is not appropriate to the particular circumstance, through the Mayor.
6. The City Manager shall take direction from the City Council only when it is sitting in a duly convened meeting, and no individual Councilmember shall give orders or instructions to the City Manager.
7. City meetings and special events, once approved by the City Council, shall be organized and coordinated by the City Manager.

1.1.06 MASTER CALENDAR

A Master Calendar of Council events, functions and meetings will be prepared and maintained by the City Manager. Events to which Councilmembers are invited as individuals shall be included at the discretion of the individual.

Adopted by City Council: May 5, 1999

Revised: September 15, 1999

Revised: June 16, 2010

RESOLUTION NO. 25-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING AMENDMENTS TO ADMINISTRATIVE POLICY 2.9 PERTAINING TO BUDGETING, RESERVES, AND REPORTING

WHEREAS, the City’s budgeting, reserves, and reporting policy is contained in Administrative Policy 2.9, which was last amended by the City Council on June 2, 2021; and

WHEREAS, staff has prepared amendments to Administrative Policy 2.9 (incorporated into the administrative policy attached hereto as Exhibit B), for consideration by the City Council.

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

SECTION 1. The administrative policy attached hereto as Exhibit A is adopted and is a statement of the City’s budgeting, reserves, and reporting policy. The administrative policy attached hereto as Exhibit A replaces and supersedes all previous versions of Administrative Policy 2.9.

SECTION 2. The Mayor shall sign this resolution and the City Clerk shall attest and certify to the passage and adoption thereof.

PASSED, APPROVED AND ADOPTED on this XX day of XX 2025.

SHARI L. HORNE, Mayor

ATTEST:

YOLIE TRIPPY, CMC, City Clerk

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

I, YOLIE TRIPPY, City Clerk of the City of Laguna Woods, do HEREBY CERTIFY that the foregoing **Resolution No. 25-XX** was duly adopted by the City Council of the City of Laguna Woods at a regular meeting thereof, held on the XX day of XX 2025, by the following vote:

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

YOLIE TRIPPY, CMC, City Clerk

**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.

ITEM 9.1 – Exhibit A to Attachment C

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, work that is required to be included in the CIP for Measure M2 (OC Go) eligibility, and any other project so-designated by the City Council.

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 Annual Comprehensive 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: *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 legal judgements 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 litigation, and any reasonably anticipated future claims activity and litigation.

The City Manager is authorized to make expenditures from the Self-Insurance Contingency Reserve in the amount of any claim settlements approved by the City Council. Payments for legal judgements and all other expenditures from the Self-Insurance Contingency Reserve 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 Pension Plans.

The City shall maintain an irrevocable Internal Revenue Code Section 115 trust fund to prefund employer contributions to California Public Employees' Retirement System (CalPERS) pension plans.

The City shall consider making lump sum payments to reduce unfunded accrued liability (UAL) for 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. Trust Funds.

Other Post-Employment Benefits Prefunding 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 trust fund require approval of the City Council. Expenditures from the trust fund shall be made in a manner approved by the City Council.

Pension Prefunding Trust Fund

The City shall maintain an irrevocable Internal Revenue Code Section 115 trust fund to prefund pension liability incurred as a result of participation in CalPERS. The City shall strive to maintain a minimum balance of \$670,000 in the trust fund (the sum of the five most recent lump sum payments made by the City to pay off the entirety of its then-current UAL, as of January 1, 2025, rounded to the nearest ten thousand). After reaching a minimum balance of \$670,000, the City Council shall consider establishing new goals for the trust fund.

To reach a minimum balance of \$670,000, the City shall consider making at least annual contributions to the trust fund equal to 50% of the audited increase in the General Fund fund balance at the end of each fiscal year, beginning with Fiscal Year 2024-25. For fiscal years when there is no increase in the audited General Fund fund balance, the City shall consider contributing an alternative amount.

Contributions to the trust fund require approval of the City Council. Expenditures from the 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 an Annual Comprehensive Financial Report (ACFR) 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 ACFR 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: January XX, 2025

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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, work that is required to be included in the CIP for Measure M2 (OC Go) eligibility, and any other project so-designated by the City Council.

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 Annual Comprehensive 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: *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 legal judgements 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 litigation, and any reasonably anticipated future claims activity and litigation.

The City Manager is authorized to make expenditures from the Self-Insurance Contingency Reserve ~~of up to \$50,000 per individual claim settlement~~ in the amount of any claim settlements approved by the City Council. Payments for legal judgements and all other expenditures from the Self-Insurance Contingency Reserve require approval of the City Council. ~~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 Pension Plans.

The City shall maintain an irrevocable Internal Revenue Code Section 115 trust fund to prefund employer contributions to California Public Employees’ Retirement System (CalPERS) pension plans.

The City shall consider making lump sum payments to reduce unfunded accrued liability (UAL) for 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 Funds.

Other Post-Employment Benefits Prefunding 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~~trust fund require approval of the City Council. Expenditures from the ~~OPEB Trust Fund~~trust fund shall be made in a manner approved by the City Council.

Pension Prefunding Trust Fund

The City shall maintain an irrevocable Internal Revenue Code Section 115 trust fund to prefund pension liability incurred as a result of participation in CalPERS. The City shall strive to maintain a minimum balance of \$670,000 in the trust fund (the sum of the five most recent lump sum payments made by the City to pay off the entirety of its then-current UAL, as of January 1, 2025, rounded to the nearest ten thousand). After reaching a minimum balance of \$670,000, the City Council shall consider establishing new goals for the trust fund.

To reach a minimum balance of \$670,000, the City shall consider making at least annual contributions to the trust fund equal to 50% of the audited increase in the General Fund fund balance at the end of each fiscal year, beginning with Fiscal Year 2024-25. For fiscal years when there is no increase in the audited General Fund fund balance, the City shall consider contributing an alternative amount.

Contributions to the trust fund require approval of the City Council. Expenditures from the 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 an Annual Comprehensive Financial Report (ACFR) 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 ACFR 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 2, 2021~~ January XX, 2025

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9.2
FISCAL YEARS 2023-34 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: January 15, 2025 Regular Meeting

SUBJECT: Fiscal Years 2023-34 Capital Improvement Program

Recommendation

1. Receive and file a quarterly report on the status of the Fiscal Years 2023-34 Capital Improvement Program and potential amendments thereof.

AND

2. Provide input to the City Manager on potential amendments of the Fiscal Years 2023-34 Capital Improvement Program.

Background

In accordance with Administrative Policy 2.9, and in order to assist with the long-term development of funding for major capital improvement projects on public property, the City Council adopts an 11-year Capital Improvement Program (“CIP”) as a part of each two-year budget. At each fiscal year intervening two-year budget adoptions, the City Council adopts an amended CIP for the same 11-year period in order to remain eligible to receive Measure M2 (OC Go) funds.

The City uses Measure M2 (OC Go) funds to support the maintenance, operation, and construction of roads and right-of-way.

The current CIP was adopted by the City Council on June 28, 2023 for an 11-year period spanning Fiscal Year 2023-24 through Fiscal Year 2033-34. The City Council most recently amended the CIP on November 20, 2024.

Discussion

Today's meeting is an opportunity for City Council action, as well as public input, on matters concerning the Fiscal Years 2023-34 CIP.

Staff will provide a quarterly report on the status of the Fiscal Years 2023-34 CIP. The report will highlight progress toward the completion of CIP projects, as well as opportunities, needs, and challenges related to capital improvements.

CIP Projects – Construction Phase

Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 8
Circulation Improvement Project – Fiscal Year 2024-25
City Hall Refurbishment and Safety Project: Phase 4
El Toro Road and Moulton Parkway Water Quality Improvement Project: Phase 2
Pavement Management Plan Project (Westbound El Toro Road between Calle Corta and City Limits)
Ridge Route Drive Drainage Repair Project

CIP Projects – Design Phase

City Hall Complex Parking Lot Improvement Project
Woods End Wilderness Preserve Trail Drainage and Improvement Project

CIP Projects – Pre-Design Phase

City Hall Refurbishment and Safety Project: Phase 5
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 9

CIP Projects – Led by City of Laguna Hills

Paseo de Valencia - Moulton Parkway Confluence Bypass Corridor Project

CIP Projects – Completed in Fiscal Years 2023-25

Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phases 6 and 6B
Americans with Disabilities Act (ADA) Pedestrian Accessibility Improvement Project: Phase 7
City Hall Electric Vehicle Charging Infrastructure Project
City Hall/Public Library Project
El Toro Road and Moulton Parkway Water Quality Improvement Project: Phase 1
El Toro Road Medians Improvement Project (El Toro Road between Moulton Parkway and Calle Sonora)
Pavement Management Plan Project (Westbound El Toro Road between Canyon Wren and Tanager)

Fiscal Impact

This quarterly report is informational only.

Report Prepared With: April Baumgarten, Public Works Administrator

9.3

**SOUTHERN CALIFORNIA ASSOCIATION OF
GOVERNMENTS 2025 GENERAL ASSEMBLY
DELEGATE AND ALTERNATE DELEGATE**

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City of Laguna Woods

Agenda Report

TO: Honorable Mayor and City Councilmembers

FROM: Christopher Macon, City Manager

FOR: January 15, 2025 Regular Meeting

SUBJECT: Southern California Association of Governments 2025 General Assembly Delegate and Alternate Delegate

Recommendation

Appoint members of the City Council to serve as a delegate and alternate at the Southern California Association of Governments' 2025 General Assembly.

Background

The Southern California Association of Governments (“SCAG”) will host its annual General Assembly on May 1, 2025 in Palm Desert, California. The General Assembly will take place during SCAG’s annual Regional Conference. Each year, member agencies appoint a delegate and alternate to propose and vote on policy matters on their behalf at the General Assembly. Delegates are able to bring any policy matter, in the form of a proposed resolution or proposed SCAG bylaw revision, before the General Assembly for determination. The deadline to submit proposed resolutions and/or SCAG bylaw revisions is February 7, 2025 at 5 p.m.

Discussion

SCAG has requested that the City Council appoint a delegate and alternate for the 2025 General Assembly. If only one member of the City Council attends, there is no requirement to appoint an alternate. If no member of the City Council attends, there is no requirement to appoint a delegate.

Fiscal Impact

SCAG will offer the delegate (or alternate) a complimentary hotel accommodation for the night of May 1, 2025 and validated overnight parking.

Mayor Horne and Councilmember Moore serve on SCAG policy committees and are also offered complimentary hotel accommodations for the night of May 1, 2025 and validated overnight parking, if they choose to attend.