THE CITY OF
LAKE FOREST
CHARTERED 1861









Lake Forest, Illinois Annual Budget

FISCAL YEAR 2026

May 1, 2025 to April 30, 2026

Strategic Plan Priority Goal Areas

FISCAL STEWARDSHIP

Implement an operating budget and capital improvement strategy that is balanced over the long-term.



INFRASTRUCTURE & CITY FACILITIES

Invest in and maintain infrastructure and facilities to ensure they are safe, reliable, and capable of meeting current and future needs of the community.



PUBLIC SAFETY

Ensure the safety and security of all residents by providing efficient and effective police, fire, and emergency services while promoting community-based crime prevention initiatives.



RECREATION & COMMUNITY WELL-BEING

Promote a healthy and active community by providing diverse recreational opportunities, maintaining parks and open spaces, and supporting programs that enhance residents' quality of life.



COMMUNITY'S VISUAL CHARACTER & DEVELOPMENT

Enhance the aesthetic appeal of Lake Forest by balancing preservation of historic buildings, distinct streetscapes and landscapes with being open to opportunities and new ideas.



BUSINESS & ECONOMIC VITALITY

Enhance the business community so that it remains economically viable, enticing to visit, and meets the needs of the community and visitors.



COMMUNITY ENGAGEMENT

Encourage active participation and communication between the City government and residents, fostering a sense of community and ensuring that voices are heard in the decision-making process.



THE CITY OF LAKE FOREST

ANNUAL BUDGET
FISCAL YEAR 2026
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Additional information related to the City's budget and budget processes can be found on the City's web site at:

City of Lake Forest – Budget, Pay Plan, Personnel Policies

Budget Message

This Budget Message highlights the key points of the budget, making them easy to understand. If you don't have time to review the entire budget, consider this a high-level summary of the most important highlights.

THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

April 14, 2025

Introduction

I'm pleased to present the Fiscal Year 2026 (FY26) budget, which is balanced and ensures all operating expenses are covered by current revenues. It also supports key capital projects using a mix of revenues and reserves that exceed the City Council's Fiscal Policy requirements. Most importantly, this budget maintains the high-quality services our community relies on while proactively addressing long-term financial obligations, such as infrastructure investments and public safety pension funding. These initiatives continue to reduce long-term liabilities, benefiting the City of Lake Forest for years to come.



Every dollar in this budget is allocated strategically, aligning with the City Council's Fiscal Policy, legislative directives, and the City's target-based budgeting process. Additionally, capital investments are focused on the most needed areas, informed by a comprehensive and objective analysis of the City's assets. With responsible financial planning and strong reserves in place, Lake Forest remains well-positioned for the future.

The FY26 budget builds on key organizational priorities while staying aligned with long-term internal and external planning, a hallmark of Lake Forest City government.

The final phase of updating the City's Comprehensive Plan, with a particular focus on the Housing Chapter, is set to conclude in FY26. The Comprehensive Plan serves as the City's guiding land-use document and establishes a framework for future development decisions. Upon completion, the updated plan will guide the City in managing growth and change thoughtfully, while preserving the community traditions and unique character that make Lake Forest exceptional.

In alignment with the City's broader long-term planning efforts, FY26 will be a transformative year for capital investments. The Deerpath Streetscape Project is currently underway, with completion expected this fall. Additionally, construction for the new police headquarters is expected to begin in early fall, alongside architectural design services for the renovation of Fire Department facilities at the current Public Safety Building. Once completed, these

projects will help ensure the continued delivery of exceptional public safety services to the community for generations. Importantly, these projects are advancing in a more cost-effective manner than new public safety facilities being considered elsewhere in the region, reflecting the City's commitment to fiscal stewardship.

In total, the FY26 budget contains $46.0 million in capital spending, with further details provided later in this memorandum. This follows a $28.9 million investment in capital projects during FY25. The City's capital investment strategy spans across all infrastructure categories, ensuring the continued vitality of Lake Forest and limiting future financial liabilities for City Councils and residents.

Of the capital investments planned for FY26, $25 million is allocated to the new police station project. Based on previous City Council direction, the project is anticipated to be funded as follows: $19 million in debt financing, $3 million in FY25 general fund surplus, and $3 million draw down of general fund financial reserves.

A key element of the City's capital investment strategy is its proactive approach to grant procurement. Over the past five years, City staff has successfully secured $19.6 million in external grant funding for various capital improvement projects. This funding significantly extends the City's capital resources, allowing for greater infrastructure investment that benefits Lake Forest taxpayers.

Finally, a critical organizational priority this year is the ongoing onboarding of new staff within the City's executive leadership team. The City has experienced a wave of retirements over the past two years, with many long-serving individuals stepping down after decades of service to Lake Forest. The effective integration of new leadership will position the City for continued success over the next decade.

Thanks to these internal and external long-term planning efforts, the City is well-positioned in the years ahead to continue our tradition of thoughtful, strategic decision-making viewed through long-term time horizons.



Financial Outlook

The City remains financially healthy, with strong reserves, a Aaa bond rating, and a committed Mayor and City Council who are willing to address financial challenges proactively and with a long-term perspective. City staff remain vigilant in continuing to monitor unanticipated financial disruptions as the fiscal year progresses, adjusting as needed and maintaining an austere approach to managing the FY26 budget.

Looking ahead, one of the biggest financial challenges for Lake Forest remains the State of Illinois' ongoing fiscal issues and its tendency to shift financial burdens onto local governments. For years, Illinois communities like ours have had to navigate the uncertainty of potential cuts to State-shared revenues and the imposition of new, unfunded mandates.

Most recently, the State eliminated a one percent municipal tax on grocery purchases scheduled to take effect in January 2026, with no plan to replace the lost revenue to local governments. Because the State has never received grocery sales tax revenue, the entire financial burden of its decision falls on Illinois municipalities. For Lake Forest, a loss of this revenue stream would equate to approximately $525,000 annually. Many Illinois municipalities are considering imposition of a new, local grocery tax to replace revenues otherwise lost through State action. It is expected that City Council will discuss the issue in the coming fiscal year.

In addition, the State's inability to address its own pension obligations, as well as those of local governments, continues to create unmanageable liabilities into the future. Unlike the State, Lake Forest continues to take a more fiscally responsible, proactive approach to managing its financial obligations while reducing our reliance on State funding to provide high quality services. By taking a conservative approach to forecasting State-shared revenues, the City is better positioned to handle potential financial decisions made in Springfield.

The City's strong financial management practices incorporate the following:

- City Council Fiscal Policy – reviewed annually
- Five-Year Financial Forecasts (Ten-Year for General Fund)
- Five-Year Capital Improvement Plan
- Target-Based Budgeting
- Consideration of Alternative Fiscal Scenarios
- Public-Private Partnerships
- Accelerated Public Safety Pension Funding Strategy

It has been the City's tradition to be vigilant in adhering to its fiscal standards, consistently striving to achieve operational efficiencies while focusing on delivering high quality services to residents.

Commitment to Our Vision and Strategy

Despite operating in a State with one of the lowest general obligation bond credit ratings, the City has been able to maintain its strong financial position (Aaa bond rating) while upholding community values and our four cornerstones of Family, Education, Tradition and Philanthropy. This continued stewardship is the direct result of the enduring efforts of countless volunteers, officials, and City staff who continue to practice and promote engagement and thoughtful community planning which forwards our mission.

"Be the best-managed, fiscally-responsible and appealing community and promote a community spirit of trust, respect and citizen involvement."

In FY25, the City Council adopted the current 2025-2030 Strategic Plan for the City of Lake Forest. This plan is centered around the City's mission and vision, which guides the development of initiatives that relate to seven priority goal areas. The City adopted its first Strategic Plan in the early 1990s and updated it in 2005, 2011, 2017, and 2024 (current plan).

STRATEGIC PLAN PRIORITY AREAS

FISCAL STEWARDSHIP

Implement an operating budget and capital improvement strategy that is balanced over the long-term.



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Strategic priorities form the basis for how the City develops goals for the future and deploy resources necessary to pursue and achieve those goals. An update on the Strategic Plan can be found later in this budget document and the full plan can be found at cityoflakeforest.com/StrategicPlan. In addition, the operating department narratives throughout the budget identify FY25 highlights and FY26 initiatives that correspond to Strategic Plan priority goals.

In FY20, the City embarked on establishing a new performance management system that aims to not only align department services and programs with the City's five-year strategic goals, but also establish department-level performance measures and community-wide indicators to glean insights on the organization's performance and overall community health. Department-specific performance measures are included within the Department budget summaries.

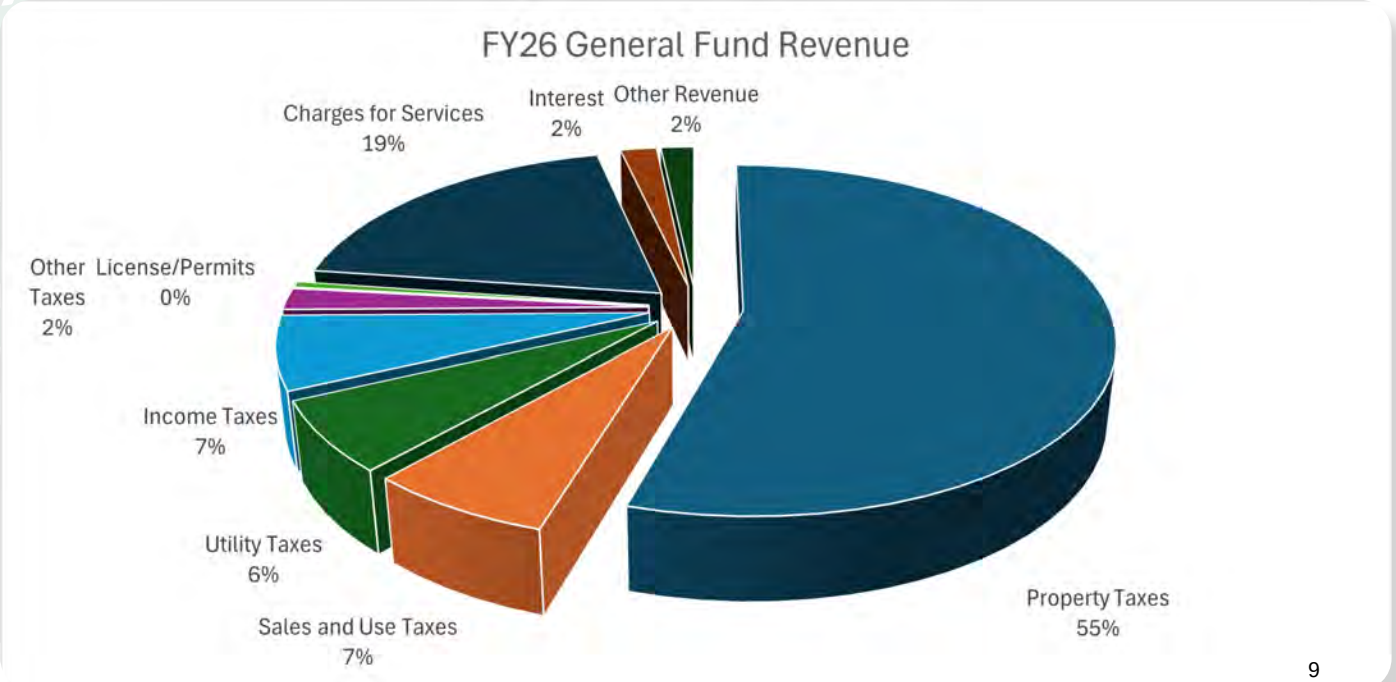
A feature that was recently added to the City's budget document is a service listing exercise, which quantifies the total net cost of major services provided by each operating department. This initiative further enhances the transparency and usefulness of the City's budget document, which has been a top priority over the past several years.

FY26 Revenues and Expenditures

Total forecasted revenue for FY26 is $143,354,156. The FY26 budget contains expenditures totaling $144,522,591. This figure reflects an increase of $24.6 million compared to FY25 projected expenditures, primarily due to the $25 million New Police Station Construction in FY26.

GENERAL FUND REVENUES

The General Fund accounts for the vast majority of the City's operating departments, including Police, Fire, Public Works, etc. Total FY26 General Fund revenues are projected at $43,927,863. General Fund reserves are forecasted at $37.0 million or 80.2% of revenues as of April 30, 2025 after transfers of $1.2 million to the Capital Improvements Fund to support the Five-Year Capital Improvement Program. As discussed, this ensures that the City is well insulated from further revenue disruptions created by economic conditions or future adverse State action. General Fund revenues are projected to increase $900,000 or 2.18% over the FY25 budget. Excess reserves above the City Council's established fiscal policy of 70% are anticipated to be utilized to assist in financing the new police station project.



GENERAL FUND REVENUE HIGHLIGHTS

Last December, the City Council approved a 4.67% increase in the tax levy for all City functions (including Recreation, Library, and Debt Service). The average increase to an existing Lake Forest household is approximately $171 on an $894,000 home. Lake Forest property owners continue to enjoy the lowest property tax rate in all of Lake County.

GENERAL FUND EXPENDITURES

The FY26 General Fund budget, which includes personnel, materials, and transfers to other funds, is $46,362,422 which is $3.2 million or 7.30% above FY25 budgeted expenses. The excess of expenditures over revenue is attributable to a modest draw down of reserves utilized for inter-fund transfers to help finance the new police station project. The FY26 General Fund budget is as follows:

General Fund	FY2025 Budget	FY2026 Budget	$ Change	% Change
Operating	$40,677,074	$41,832,170	$1,155,096	2.8%
Capital Expenses	$1,032,246*	$775,000	($257,246)	(33.2%)
Inter-fund Transfers	$1,495,000	$3,755,252**	$2,260,252	151.2%
Total	$43,204,320	$46,362,422	$3,158,102	7.3%

** includes City Council approved rollovers from FY24*

*** FY26 amount includes transfer for the new police facility*

General Fund expenditure highlights include:

Total personnel costs, inclusive of pension and insurance benefits, are expected to increase by $994,234 or 3.2% when compared to the FY25 budget. The proposed increase encompasses the following:

- A general pay plan adjustment of 3% for non-union personnel;
- Approved range adjustments for employees still working their way through the pay plan;
- IMRF, Fire and Police pension plan contributions;
- Health, dental, and life insurance, as well as miscellaneous benefits.
- Total General Fund full-time equivalent positions will increase by 1.0 over FY25. A Youth Worker position is proposed for CROYA, which will be funded in-full through increased contributions from other partner agencies.
- For FY26, increases in hourly rates for seasonal, apprentice and recreation part-time employees are proposed to address continued challenges in recruiting and retaining these cost-effective programs.

CAPITAL IMPROVEMENT FUND

The FY26 Capital Improvement Fund budget is $39.8 million, supporting most of the City's infrastructure investments (excluding water, cemetery, and golf course). Capital Improvement Fund projects are financed through Real Estate Transfer Tax revenue (RETT), property tax levy, home rule sales tax, grants/ contributions, bond proceeds, excess operating revenues, one-time impact fees and receipts from the sale of City-owned property.

The City's capital needs continue to exceed current funding levels. In 2019, the City completed a comprehensive inventory of its capital assets to ensure that all asset categories are represented in the long-term capital improvement planning process.

In recent years, the City Council has worked to develop a robust "pay as you go" financing model, with ongoing annual revenues from the above-referenced sources funding critical capital improvements. This program is supplemented by various one-time revenue sources and limits interest costs associated with debt-financing. Aligning the City's more volatile revenue sources (sales tax, RETT) to annual capital funding also strategically insulates operating budgets and any corresponding impacts to core service delivery in the event of unanticipated economic disruption.

Notable **Capital Improvement Projects** for FY26 include:

- Police Facility $25,000,000
- Deerpath Streetscape $4,375,000
- Roads, Sidewalks and Bikepaths $4,035,000
- Park and Recreation Improvements, including a new playground at Forest Park Beach $1,580,000
- Cemetery Ravine Improvements $1,400,000

In addition, the City maintains Capital Plans for both equipment and the City's fleet. The programs provide oversight and ensure the City is maintaining assets in an acceptable manner. The Capital Equipment budget for FY26 is $1.2 million (budgeted in the Capital Improvement Fund). This continues an increase first approved in FY24 from prior fiscal years, reflecting the need to accelerate equipment investments to meet the demands of the City's aging fleet. The equipment purchases proposed in the budget are consistent with the City's 10-year equipment replacement plan.

Significant expenditures for **capital equipment** include:

- Replace one front-load recycling truck $420,000
- Replace three police vehicles $160,000
- Replace Fire Department vehicles $140,000

In recent years, the City has focused on spreading out the costs of significant capital projects by completing engineering design in one year and construction in the next. This approach ensures greater accuracy in construction estimates, better manages staff workload demands, and provides the City a competitive advantage in seeking outside grant funding that prioritizes "shovel-ready" projects. Notable design work planned for FY26 includes the Fire Station Renovation Project, Ringwood Bridge Replacement Phase I, Westleigh Road resurfacing, Cherokee Storm Sewer, and Seminary Ravine projects.

OTHER FUNDS

The City's Enterprise Funds are generally self-supporting operations, such as the Water Plant and Deerpath Golf Course, which assess user fees intended to fund the full cost of operations, including capital needs. Special Revenue Funds (i.e., Parks and Recreation, Senior Services) are partially funded by property taxes. The FY26 budgets for the City's primary Enterprise and Special Revenue Funds, including capital improvements and equipment, are reflected in the table below.

Other Funds	FY2025 Budget	FY2026 Budget	$ Change	% Change
Water/Sewer Operating	$10,510,460	$9,998,478	($511,982)	(5.2%)
Golf	$2,132,271	$2,400,933	$268,662	12.6%
Cemetery	$1,462,641	$2,675,366	$1,212,725	82.9%
Parks/Recreation	$10,573,262	$11,057,512	$484,250	4.6%
Senior Services	738,744	$747,835	$9,091	1.2%

Other Fund Budget Highlights

A decrease projected for the Water/Sewer Operating Fund in FY26 is due to reduced transfers to the Water and Sewer Capital Fund. A modest increase in the Golf Course budget is primarily due to increased capital improvement costs, including replacing the bridges on holes #4 and #5. The increase in the Cemetery budget is related to a ravine restoration project budgeted in FY26. An increase in the Parks Recreation Fund is due primarily to increased hourly rates for seasonal, apprentice, and part-time recreation employees. In addition, a new Athletics Supervisor is proposed in the Parks and Recreation Fund to actively grow the City's athletics program offerings. As part of the new Communications and Community Engagement Department, two existing communications employees were moved from the Parks and Recreation fund to the General Fund. The Council has approved fee adjustments that are expected to generate modest additional revenues in the Parks and Recreation, Water and Sewer, and Golf Course funds.

In addition to the operating budget shown on the previous page, the total FY26 Water and Sewer Fund capital budget is $3.75 million, compared to FY25 estimated expenditures of $4.47 million. In FY26, the City will continue a multi-year water meter replacement project ($1.2 million), perform manhole lining and infiltration/inflow (I&I) repairs ($600,000), and complete water main replacement at Ahwahnee and Deerpath. The proposed improvements are set forth in the City's five-year Capital Improvement Plan (CIP) that has been reviewed by the Finance Committee and Public Works Committee in recent months.







FY26 Priorities and Initiatives

The FY26 budget addresses a number of key issues and priorities for the City. Certain programs initiated in FY25 will be carried into the new fiscal year, while a number of new projects will be introduced. An emphasis has been placed on aligning budgetary initiatives with the goals outlined in the Strategic Plan referenced earlier. These initiatives for FY26 include:

- Achieve GFOA Triple Crown status for fourth consecutive year.
- Complete numerous Capital Improvement Program designs, studies, and projects for following Fiscal Year.
- Renewed focus on data and network security through network assessment and inventory.
- Complete design and begin construction of a modern police facility to meet the department and community's needs now and into the future.
- Finalize needs assessment and planning process for the renovation of the Public Safety Building.
- Continue evaluation of 10-year comprehensive master park plan.
- Expand athletics program offerings.
- Complete update to Comprehensive Land Use Plan with a particular focus on the Housing Chapter.
- Undertake advance planning for opportunity sites in the Central Business District.
- Continue implementing priorities identified in the 2025-2030 Strategic Plan.
- Continue conducting regular "pulse surveys" and hosting engagement events to keep residents engaged.

FY25 in Review

FY25 was another busy year for the City, beginning with the successful transition of two new Aldermen to City Council.

The City's 2025-2030 Strategic Plan was adopted in FY25 and provides the organization with direction for the next five years. The Strategic Plan represents a community-wide effort that reaffirms the mission, vision and values established through previous Strategic Planning processes, but also takes a balanced approach to looking into the future. It is a refreshed look at the City's strategic priorities, incorporating feedback collected through the Community-Wide Survey, focus group discussions with community leaders and stakeholders, online and in-person public engagement feedback sessions, and online surveys. The plan defines broad community priorities and a shared vision that enhance quality of life while guiding key decisions and resource allocation. As noted throughout this document, the City's budget process is designed to align available resources with the priorities identified in the Strategic Plan, ensuring thoughtful and strategic investment in our community's future.





After an extensive space needs analysis and evaluation of potential sites, the City Council approved the purchase of 1925 Field Court in July 2024 for a new Police Department facility. The City purchased the existing Class A office building for $3.5 million, significantly less than when the building last sold for $17.5 million in 2018. Repurposing an existing building saves millions compared to costly new construction and aligns with the City's historic practice of making financial decisions today that reduce long-term financial obligations for future City Councils and taxpayers.

Design work began in September 2024 to retrofit the building, with a resident-led City Manager Advisory Group providing insights and perspectives throughout the design process. The design is expected to be finalized by summer 2025, with construction anticipated to begin in late summer or early fall.

FY25 was also a busy year for development activity in the community. Numerous new businesses opened their doors or began substantial buildouts, bringing continued vibrancy to the City's business districts. Significant progress was made on the expansion at Northwestern Lake Forest Hospital, expected to be complete in spring 2026. The City also began discussions of improved wireless service throughout the community. Amendments were also approved

to the Special Use Permits (SUP) governing Gorton Center, Ragdale, and Elawa Farm, ensuring the continued success of those critical community institutions while respecting the impacts of their operations on surrounding neighborhoods.

A comprehensive review of the City's employee health insurance offerings was completed in FY25. The review resulted in a new health insurance plan that not only meets the needs of the workforce and is attractive for future employee recruitment, but also remains financially sustainable and mitigates volatility risks common in the insurance industry.

Finally, the past year saw significant capital investments across all asset categories to proactively address long-term liabilities and important community priorities. The Forest Park Beach Pathway, a universally accessible, stroller-friendly wooden boardwalk, was completed in Fall 2024. A successful public-private partnership raised over $1.3 million to support the project, the latest example of the remarkable commitment and generosity of Lake Forest residents. After years of thoughtful planning that began in 2016, the Deerpath Streetscape Project began in FY25 and will continue into FY26. The transformative project will improve pedestrian safety, enhance infrastructure, and beautify this gateway to Lake Forest. As part of the City's ongoing efforts to improve stormwater management, the Ahwahnee Storm Sewer Project began to enhance drainage and reduce flooding on Ahwahnee Lane, Ahwahnee Road, and the Deerpath Golf Course.

At the conclusion of FY25, General Fund revenue collections are projected to exceed initial forecasts by more than $3.2 million. The variance is largely attributable to income tax revenue ($953,000), sales tax revenue ($595,000), building permit revenue ($600,000), and interest income ($960,000). General Fund expenditures are estimated at $600,000 under budget.

Based on City Council direction, it is expected that the $3.4 million operating surplus forecast in FY25 be retained in the General Fund to be transferred to the Capital Improvements Fund in FY26 to help finance the new police facility and other capital needs. The City's General Fund balance is projected to be $37.0 million at the close of FY25, including the forecasted surplus to be transferred in FY26.





Conclusion

The City of Lake Forest consistently engages in a thoughtful review of its fiscal policies, practices and funding priorities. We continually search for ways to more effectively and efficiently meet the service level demands of our residents, embracing the community's high expectations. City staff actively seek outside funding for capital projects and the community is fortunate to have a citizenry that donates generously to civic projects, whether they be publicly or privately administered. Rather than reacting to outside forces, we focus on making proactive financial decisions that keep us in control of our future. The City Council consistently makes thoughtful – sometimes tough – choices to preserve Lake Forest's vibrancy and desirability.

None of this would be possible without our greatest asset – our dedicated City staff. I am grateful for the talented professionals who work every day to make Lake Forest a truly exceptional place to live, work, and play.

In closing, I would like to recognize the tremendous effort of Interim Finance Director Diane Hall, the employees of the Finance Department, Assistant City Manager George Issakoo, and the entire Management Staff. These individuals invested many hours over a six-month period to prepare this comprehensive financial document for your review and consideration and I am incredibly proud of their efforts.

Respectfully submitted,

Jason Wicha

City Manager







City Council Fiscal Policy

FISCAL YEAR 2026

Statement of Policy Purpose

The City of Lake Forest, (the "City"), and its governing body, the City Council, (the "Council"), is responsible to the City's citizens to carefully account for all public funds, to manage City finances wisely and to plan for the adequate funding of services desired by the public, including the provision and maintenance of facilities. These policies of the Council are designed to establish guidelines for the fiscal stability of the City and to provide guidelines for the City's chief executive officer, the City Manager.

These policies will be reviewed annually.

Policy Goals

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practices of the City. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- Contributes significantly to the City's ability to insulate itself from fiscal crisis,
- Enhances short-term and long-term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the City rather than single issue areas,
- Promotes the view of linking long-term financial planning with day-to-day operations, and
- Provides the Council and the citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

To these ends, the following fiscal policy goal statements are presented.

I. Overall Budget Guidelines

1. The City shall annually adopt a Balanced Budget, for which expenditures in a given fiscal year do not exceed the sum of: 1) estimated revenues for the fiscal year, plus 2) the fund balance at the beginning of the fiscal year. Abide by the target based budgeting process. Target based budgeting ties expenses to projected resources at the beginning of the budget process, rather than cutting expenses after budgets are developed. This methodology reaffirms the relationship between revenues and services, taxes and spending, and involves departments in the process from the beginning.

2. Seek and encourage resident input in budget planning issues and service level decisions.

3. Review all services residents receive and strive to maintain the services at existing levels, unless specific variances are deemed warranted by the City Council. Each service should be examined thoroughly to determine if it is still necessary or can be provided in a more cost-effective way. New program initiatives must be measured in terms of their overall fiscal impact and capabilities.

4. Pay for all recurring expenses with recurring revenues, and use non-recurring revenues for non-recurring expenses. Proceeds from land sales (including the Laurel and Western TIF Note) shall be deposited into the Capital Fund unless intended for other legislative initiatives as directed by the City Council.

5. Maintain positive fund balances for all funds.

6. Annually review the cash flow reserves in all City operating funds to ensure adequacy given the volatility and risk of revenues attributable to each fund.

7. Monitor actual revenues and expenditures compared to budget throughout the year so that spending may be reduced as needed to offset revenue shortfalls or unanticipated expenditures.

8. Protect the City's assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities.

9. Abide by the 1991 Property Tax Extension Limitation Act, which limits the annual increase in property tax extensions to the lesser of 5 percent, or the increase in the consumer price index, plus allowances for new construction and voter approved increases, unless the City Council determines that an exception is necessary to preserve the long term financial health of the City.

10. Work actively with legislators and Councils of Government in passing legislation that promotes effective local government. Emphasis should be given to reducing

unfunded mandates, controlling pension and other personnel costs, and opposing legislation that adversely impacts the costs or operations of local government.

II. Expense Guidelines

Personnel

1. The Council will seek to maintain authorized personnel at the lowest levels possible consistent with the service plan and service levels authorized.

2. Adjust the personnel pay plan consistent with market rates for positions with comparable responsibilities.

3. Fully fund annual obligations for all employee pension plans pursuant to the City's Pension Funding Policy (as may be amended by City Council) and the State of Illinois Compiled Statutes, as determined annually by an independent actuary. Continue efforts to seek action by the Illinois General Assembly for pension reform to ensure fiscal sustainability.

4. Fund other post-employment benefit (OPEB) costs on a pay-as-you-go basis, while also setting aside reserves in the Self Insurance Fund to meet future obligations. Reserves shall be set aside annually using a fifteen-year amortization period beginning May 1, 2015, based upon the most recent actuarial valuation.

5. Be a leader among Illinois municipalities in maintaining fiscally prudent compensation policies and identifying alternative methods for attracting and retaining quality employees.

Operating Costs

1. Fully budget anticipated expense for an average operating year.

2. Maintain a contingency budget for unanticipated expenses.

3. Review all contract services and other charges for cost effectiveness and to determine if there are alternative methods to perform these services at less cost.

4. Review the potential for and desirability of outsourcing/contracting services for each City operating department.

5. Follow funding priorities that emphasize efficiencies and economy with established criteria. Such criteria may include the number of residents benefiting from specific services or programs and/or the value or significance of the benefit derived from specific services or programs.

6. A 2014 cost allocation study has been completed to demonstrate the allocation of administrative costs budgeted in the General Fund and their benefit to budget programs across the organization. The City utilizes the cost allocation study results to assess administrative charges to other City funds to recover administrative costs provided by General Fund administrative departments. Where feasible, the cost allocation study is also used to factor in the administrative cost burden to departments in agreements to provide services to outside entities.

Program Expansions

1. Proposed program expansions above existing service levels must be submitted as budgetary enhancements requiring detailed justification. Every proposed program expansion will be scrutinized on the basis of its relationship to the health, safety, and welfare of the community to include analysis of long-term fiscal impacts.

New Programs

1. Proposed new programs must also be submitted as budgetary enhancements requiring detailed justification. New programs will be evaluated on the same basis as program expansion to include analysis of long-term fiscal impacts.

Capital Budget

1. Make all capital improvements in accordance with an adopted Capital Improvements Program (CIP).

2. Conduct a detailed analysis of the capital improvement proposals for the current year, review projects identified for future years, and establish a five year capital improvement plan. Review the funding methods for all projects proposed to reflect financial implications and to determine whether the project is justified at this time.

3. Conduct a detailed review of all capital equipment requests to determine current needs, cost effectiveness, and ramifications if deferred or eliminated.

4. Coordinate development of the capital budget with development of the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts. Following completion of any project, conduct a post project review.

5. Identify the "full-life" estimated cost and potential funding source for each capital project proposal before it is submitted to the Council for approval.

6. Maintain level and complete budgeting for building and capital equipment to avoid erratic changes from year to year for on-going maintenance and replacement of City facilities and equipment. Fund recurring/maintenance capital expenses from recurring revenue sources.

7. Abide by the following financing parameters for the establishment of a special service area:

    - Amortization period: not to exceed 20 years or the estimated useful life of the improvements, whichever is less;
    - Interest rate: market rate at date of bond sale, or
        - City financed projects: not less than the Municipal Market Data rate for uninsured Aaa rated bonds + 2%. Rate will be set on the construction start date;
    - All financing, legal and other related costs shall be included in the cost of the project;
    - The City will typically finance a maximum residents' share of $500,000 annually. For projects greater than $500,000, a bond sale may be conducted.
    - If the City is required to provide related capital project funding earlier than planned due to the establishment of the SSA, the funding shall be from General Fund fund balance. At no time shall the establishment of the SSA cause the General Fund fund balance to fall below its established minimum benchmark.

III. Revenue Guidelines

1. Maintain a diversified and stable revenue structure to shelter the City from short-term fluctuations in any one revenue source. Minimize reliance on State and/or Federal revenues to fund core services.

2. The City Council will determine tax levy allocation amounts to the General Fund, Police and Fire Pension Fund, IMRF/Social Security, Park and Recreation Fund, Special Recreation and the Library.

3. Conservatively but realistically review and estimate projected revenues.

4. Institute user fees and charges for specialized programs and services in the City, as well as conduct an annual detailed analysis of all user fees, charges, and fines to assure proper charges for services and recommend appropriate changes.

5. Conduct the annual detailed review of all Enterprise Fund charges, (i.e., water and sewer, golf) and recommend cost effective changes in line with operating expenses and capital needs.

6. Routinely identify intergovernmental aid funding possibilities. However, before applying for or accepting intergovernmental aid, the City will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment. Therefore:

- All grant applications, prior to submission, must be approved by the City Manager.

- No grant will be accepted that will incur management and reporting costs greater than the grant amount.

- All grant requirements will be reviewed and understood prior to entering into the grant agreement.

7. The City's 1.0% Home Rule Sales Tax will be deposited to the Capital Improvements Fund for expenditure on public infrastructure located in the City.

IV. Reserve Policies

1. The City will maintain a fund balance for fiscal cash liquidity purposes, (i.e., fiscal reserve), that will provide sufficient cash flow to minimize the potential of short-term tax anticipation borrowing.

2. Unassigned fund balances should be equal to no less than 35% of non-pass through operating revenues for the General Fund plus accrued sick and vacation leave. In recent years, the City Council has intentionally accumulated excess General Fund balance reserves to mitigate potential impacts of the State of Illinois fiscal crisis (ie. loss of State-shared revenue or imposition of property tax limitations). Recognizing that General Fund reserves as of 4/30/18 are sufficient to address State impacts, the FY19 operating surplus of the General Fund was transferred to the Capital Improvement Fund. Until further revision to the City Council Fiscal Policy is approved, the City may allocate future General Fund operating surpluses at fiscal year-end to one-time funding needs as determined annually by the City Council. The City will seek to maintain General Fund reserves at 70% of revenues.

3. The City will maintain sufficient self-insurance reserves as established by professional judgment taking into account premium costs, loss experience and funding retention reserves.

4. The City will seek to maintain minimum fund balance targets (unrestricted net position for proprietary funds) in each fund which reflect considerations such as revenue volatility and necessary contingencies. It is noted that certain funds are subject to five year financial forecasts, debt service coverage requirements and/or may be accumulating fund balance to address future capital needs, warranting a fund balance in excess of the minimum target. Loans made from fund reserves are considered long-term investments and shall be included in the fund balance target calculation. In the event fund balance falls below the established target for a particular fund, the City shall establish a plan to return the fund balance to its target. The fund balance targets by fund or category of funds is as follows:

- General Fund – see Section IV.2
- Parks and Recreation Funds (combined) – 25% of operating revenue
- Other Non-major Special Revenue Funds – 10% of operating revenue
- Debt Service Funds – N/A
- Capital Project Funds – The Capital Improvement Fund should maintain sufficient fund balance (minimum of $1 million) to address unanticipated capital expenses not foreseen during the annual CIP and budget development process.
- Water and Sewer Enterprise Fund/Operating – 33% of operating revenue plus one years' debt service + $500,000
- Water and Sewer Enterprise Fund/Capital – Minimum of $1 million
- Deerpath Golf Course Fund – 15% of operating revenue
- Fleet Fund – 15% of operating revenue
- Self Insurance Fund – 25% of operating revenue + OPEB reserve
- Liability Insurance Fund – 50% of operating revenue
- Police and Fire Pension Funds – N/A; subject to statutory and actuarial requirements
- Cemetery Trust Fund – N/A; subject to bequest requirements and Cemetery Commission policy

V. Investment Policies

1. The City will follow the investment policy approved by the City Council on May 16, 2022, or a subsequently approved revision to the investment policy.

2. The City will conduct an analysis of cash flow needs on an on-going basis. Disbursements, collections, and deposits of all funds will be scheduled to insure maximum cash availability and investment potential.

3. The City will, where permitted by law, pool cash from its various funds for investment purposes.

4. The City will invest City revenue to maximize the rate of return while maintaining a low level of risk.

5. The City will review contractual consolidated banking services every five years.

VI. Debt Policies

1. The City will not fund current operations from the proceeds of borrowed funds.

2. The City will confine long-term borrowing to non-recurring capital improvements, projects, or equipment that cannot be financed from current financial resources.

3. The City will analyze market conditions, and long-term capital needs assessments, prior to debt issuance to determine the most advantageous average life. The debt

structure may be lengthened during low interest rates and shortened during high rates.

4. The City will look for both current and advance refunding opportunities in order to save interest expense.

5. The City's debt capacity shall be maintained at a level consistent with available Moody's Guidelines to maintain our Aaa rating.

6. The City recognizes the importance of underlying and overlapping debt in analyzing financial condition and will regularly analyze total indebtedness including underlying and overlapping debt.

7. The City will maintain good communications about its financial condition with bond and credit rating institutions. The City's Finance Director/Treasurer is responsible for maintaining policies and procedures as recommended by the City's Bond Counsel for post-issuance compliance matters.

8. The City will follow a policy of full disclosure in every annual financial report and official statement/offering document.

VII. Accounting, Auditing, And Financial Reporting Policies

1. The City will establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Illinois, and Generally Accepted Accounting Principles (GAAP), for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).

2. The City's financial accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).

3. The City will strive to collect the majority of its receivables within thirty days.

4. The City will retain the right to perform financial, compliance, and performance audits on any entity receiving funds or grants from the City.

5. The City will engage an independent firm of certified public accountants to perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS), and will have these accountants publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.

6. The Audit Committee is responsible for recommending the selection of the independent firm of certified public accountants (the Council's external auditor) to perform an annual financial and compliance audit, defining the audit scope and receiving the report of the auditor.

7. The City will annually seek the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.

8. The City will follow the below fund balance classification policies and procedures.

   A. Committed Fund Balance shall be established, modified or rescinded through a City Council resolution.

   B. Assigned Fund Balance will generally follow the approved budget and may be assigned to a specific purpose by the Finance Director.

   C. In the General Fund, the City considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, followed by committed amounts then assigned amounts. Unassigned amounts are used only after the other categories of fund balance have been fully utilized.

   D. In governmental funds other than the General Fund, the City considers restricted amounts to have been spent last. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City will first utilize assigned amounts, followed by committed amounts then restricted amounts.

Other Applicable Financial Policies:
- **Pension Funding Policy**
- **Investment Policy**

Amended: 10/16/23 Finance Committee
Reviewed: 10/21/24 Finance Committee

CITY OF LAKE FOREST FY25-FY30 STRATEGIC PLAN

MAY 1, 2025 BUDGET UPDATE

In the summer of 2023, the City began a process for the 2025-2030 Strategic Plan by conducting a community-wide benchmarking survey. The survey was the starting point for the undertaking of the next strategic planning process. The Strategic Planning began in the Spring of 2024 which included multiple public engagement session both in person and online, along with a City Council workshop and individual interviews conducted by the City's third-party consultant with members of the City Council and executive staff.

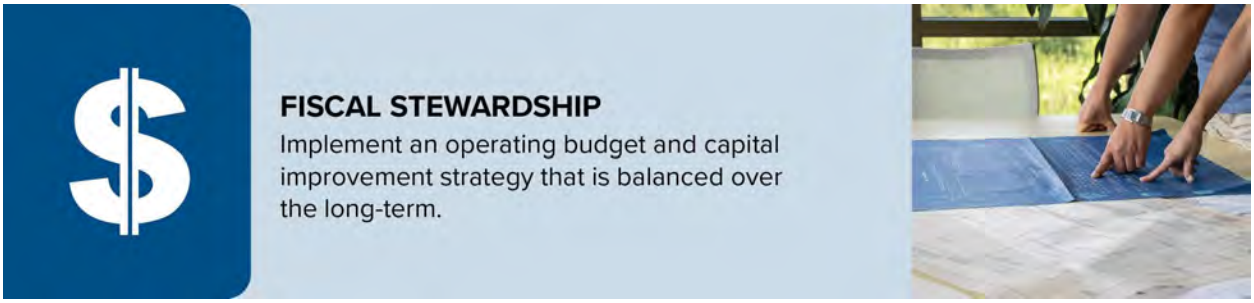
Following the data collection process undertaken through these public engagement sessions, the City Manager organized an Ad-Hoc multidisciplinary staff committee that assisted with the analysis and ultimate draft development.

The work of this group culminated in drafts that were presented to the public via online feedback forums to further focus the priorities and scope of the strategic plan. In October of 2024, a Final Draft of the Strategic Plan was presented to the City Council for consideration and adoption. The Plan included re-focused and additional Focus Areas that were representative of the public priorities represented during the planning process.

As presented in last year's report, the Fiscal Year 2026 budget document now includes the FY 2025-2030 Strategic Plan with the new Strategic Plan focus areas. Consistent with past practice, the following report will provide updates on outcomes related to these Focus Areas.

Below is a summary of major Strategic Plan accomplishments and highlights of initiatives that were completed this past year. To view a full list of initiatives that are complete, underway, or planned for the future, please visit the City's priority goal

scorecards online at www.cityoflakeforest.com/strategicplan.



- Achieved the Government Finance Officers Association “Triple Crown” earning national recognition for financial reporting (45 years), budget presentation (9 years) and popular financial reporting (3 year). 3rd year for Triple Crown award.
- Facilitated and completed new Strategic Plan which will guide policy and budget recommendations over the next five years.
- Utilized a $250,000 grant from the State of Illinois to purchase (5) used Investigations vehicles and emergency equipment outfitting.
- Police Department Changed to a 12-hour shift model, modified supervisor structure to (3) Commanders and (4) Sergeants, planned reduction in overtime cost and increase in recruitment and retention.
- Conducted a comprehensive review of employee benefits including medical/dental insurance plans and have implemented approved changes.
- Expanded City investment program to enhance interest income as interest rates begin to decline.
- Conversion to new Telephony Carrier to improve phone service reliability and reduce costs.
- Golf operations surpassed revenue projections by over $200,000.
- Successfully implemented a new Apprentice Program.



- Completed Capital Improvement Program Projects: Forest Park Bluff Retaining Wall & Boardwalk, North Beach Buildings - Roof Replacements, Water Plant Intake Line Cleaning, Sailboat Compound Expansion, Tennis Court Surface Improvements (Northcroft, Everett), Sewer and manhole Lining, Watermain

Replacement (Field Ct., Spring Ln., Mayflower Rd), Resurfacing & Pavement Patching, crack sealing, I&I Repairs, sidewalk repairs, McClory Bike Path Resurfacing (Illinois-Westleigh), Beach Sand Nourishment, Deerpath / Rte. 41 Landscaping, and Elawa Parking Lot Resurfacing & Expansion.

- Completed project designs and studies to better position projects for construction and grant funding: Whispering Oaks Sidewalk Connections (Phase II), Bridge Inspections, Cemetery Ravine Restoration, Scott-Wisconsin & Griffith-Woodland Storm Sewer, West Park Tennis Court, dye testing, Stormwater Study Update, Waveland Park Pavilion, McClory Bike Path Resurfacing (Old Elm-Westleigh), Water Meter Replacement, Lake Woodbine Bridge Phase II, Deerpath Traffic System Replacement (Golf/Hastings/Green Bay), Ahwahnee Road Storm Sewer Project, Ahwahnee Watermain, Bank Lane, and Deerpath Streetscape Phase II.
- Provided design and maintenance assistance for the new Police Station and facility improvements of the Public Safety Building.
- Network assessment and inventory focused on Data Security and Infrastructure.
- Secondary Data Center Network Switch Replacement.
- Completion and dedication of the Memorial Garden Phase II Project and construction of Cemetery Cold Storage Building.



- Replacement of all outdated portable radios in Fire Department through outside funding to support department's communications.
- Continued implementation of improved security camera coverage in critical areas including at City Buildings and Parks
- Installed a fire suppression system at the Deerpath Golf Course Club House.
- Modernized new police candidate hiring process by creating a more efficient method to address recruitment challenges.
- Took delivery of six new squad cars and completed a thorough process to receive a competitive pricing for emergency equipment.
- With a focus on succession planning and natural turnover the Police Department successfully onboarded a new Chief of Police, promoted a new Sergeant and hired four new recruits.

RECREATION & COMMUNITY WELL-BEING

Promote a healthy and active community by providing diverse recreational opportunities, maintaining parks and open spaces, and supporting programs that enhance residents' quality of life.



- Successfully opened and managed Deerpath Park.
- Completed the Forest Park Beach Pathway Project and opened to the public.
- Implementation of new pickleball facility and programming for the community.
- Expanded voluntary curbside compost program with WasteNot, LLC and diverted over 150,000 lbs. of compost from landfills.
- Senior Center hired a full-time Senior Advocate to help seniors in the community access resources that support various aspects of their lives as they age.
- Senior Center Launched a monthly Memory Café at Dickinson Hall in partnership with the Lake Forest Library to provide support for individuals with memory loss through engaging activities.
- CROYA facilitated community service projects for Kiwanis, Feed My Starving Children, Beacon Place, Camp Hope, Gorton, House of Peace, National Breast Cancer Foundation, Pinky Swear Foundation, Fill A Heart 4 Kids, and Habitat for Humanity.
- Educated hundreds of students in the Peer Training, Peer Assisted Leadership, Peer Pressure, and Upstander curriculums. CROYA now teaches Peer Training in the newly created Scout Seminar program for freshmen at LFHS.
- Amended Special Use Permits for Elawa Farm, Ragdale, and Gorton Community Center to support evolving uses.
- Continued to promote recycling contamination education by completing a recycle cart audit program and implemented a new orange bag (plastic) recycling program.

COMMUNITY'S VISUAL CHARACTER & DEVELOPMENT

Enhance the aesthetic appeal of Lake Forest by balancing preservation of historic buildings, distinct streetscapes and landscapes with being open to opportunities and new ideas.

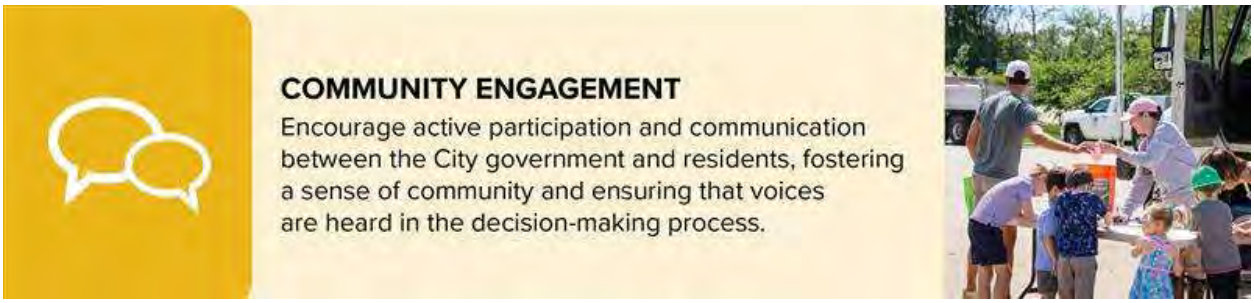


- Construction of new housing units - multi-family and single family.

- Responsive to customers – plan reviews, permit issuance, inspections, Board/Commission processes.
- Completion of the Bank Lane Enhancement Plan.
- Discussion of improved wireless service throughout the community was initiated.



- Continued staff development – over 20 certifications in various areas of expertise held by department staff.
- Significant progress on Northwestern Lake Forest Hospital Expansion.
- Success of existing restaurants and interest from new restaurants.



- Enhanced the City's website usability and design with a comprehensive refresh of the site.
- Conducted 8 pulse surveys on topics ranging from beach playground options to "how'd we do" with construction projects.
- Hosted 13 engagement events, including Chat with the Chief and Coffee in the Park.
- Lead communications and outreach efforts for the Deerpath Streetscape Project, keeping the community informed and engaged throughout the project.
- Partnered with the LF/LB Chamber to host the Think Local Pop-Up Shop, which raised over $40,000 for local non-profit organizations.
- Continued Your City at Work campaign to raise awareness of services and celebrate the people working behind the scenes.
- CROYA Manager presented at the National Recreation and Parks Association

Conference in Atlanta, Georgia, and at the DuPage County Railroad Safety Conference in Chicago.

- City Clerk Implemented Agenda Management software for City Council meetings.

For more information regarding The City of Lake Forest's Strategic Plan, or to view a copy of The City of Lake Forest's Strategic Plan document and project tracking database, please contact City Hall at cityhall@cityoflakeforest.com or visit www.cityoflakeforest.com/strategicplan.

City of Lake Forest
Organizational Performance Measures
FY2026 Budget

Mission Statement: "Be the best-managed, fiscally responsible, and appealing community and promote a community spirit of trust, respect and citizen involvement."

The Mayor and City Council have established the following Organizational Performance Measures. These measures are intended to further initiatives identified in the City's 2025-2030 Strategic Plan.

Fiscal Stewardship

	TARGET	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget
Bond Rating	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
General Fund Balance % of Revenues	35% plus Sick/Vac liability	70.5%	69.5%	73.2%	73.2%	78.2%

- The City's Aaa Bond rating from Moody's Investors Service was affirmed in April 2023 in conjunction with the City's 2023 General Obligation Bond issue.
- General Fund reserves are critical to ensuring the City's ability to address unanticipated impacts to revenues or expenses. Due to concerns with the State of Illinois' fiscal crisis, as well as potential loss of State-shared revenues or limitations on the City's ability to levy property taxes, the City has increased its General Fund reserves.

Infrastructure & City Facilities

Previously Multi-Modal Transportation and Infrastructure

	TARGET	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget
Pavement Condition Rating	65	59	58	65	58	58
Vehicular Bridge Sufficiency Rating	72	67	70	72	69	69

- For FY2026, the City has budgeted $1,480,000 for annual street resurfacing. The City's ratings are based on an independent assessment every five years, last conducted in FY2023. This assessment was completed in June 2023.
- Annual Sufficiency Rating of 14 City-owned vehicular bridges (rating >50 is considered satisfactory (Source: Illinois Department of Transportation).

Public Safety

Previously Community Character, Safety and Livability

	TARGET	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget
Fire Department:						
Average Response Time	<5:00	5:27	5:41	5:30	5:49	5:30
ISO Rating	3	3	3	3	3	3
Police Department:						
Crimes Against Persons	19	24	32	40	39	30
Property Crime	291	246	247	275	250	250

- The fire department has a goal of average response times under five minutes for all emergency calls (lights & siren response) to provide residents lifesaving services in a reasonable timeframe.
- ISO ratings determine how well the fire department can protect the community and range from 1-10, with 1 being the best. Lake Forest's rating went from 4 to 3 in 2017.

Recreation and Community Well-Being

Previously Environmental Sustainability, Recreation and Leisure

	TARGET	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget
Recreation % of households served	40%	46%	48%	47%	47%	48%
Average Age of Playgrounds	10	11	12	12	12	11

- A continuing change in demographics and homes for sale throughout the City has impacted the total number of households served.
- As the City replaces playgrounds, the average will drop. A new playground was added at Deerpath Park in FY24 with additional improvements planned for other playgrounds in FY26-28.

Visual Character & Development

Previously Housing Diversity and Residential Development

	TARGET	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget
Permits Issued/ Average Time to Obtain Permit	15 business days/5 for fast track	96%	96%	N/A	96%	N/A

Addition of Diverse Housing Types		28 SF 9 MF	16 SF 18 MF	N/A	14 SF	N/A

- Legend: SF (single family homes), MF (multi-family units – apartments and condominiums)
- Residential building permit activity continued to be strong throughout the year with several demolitions of residences that have served their useful life, new construction to replace demolitions, and construction of new residences on vacant infill lots in established subdivisions and in newer subdivisions (Westleigh Farms, The Preserve at Westleigh, and Oak Knoll Woodlands).
- Investment to upgrade existing residences remains strong with general home upgrades (windows, roofs), additions (some of significant size), kitchen and bath renovations, and the installation of swimming pools and outdoor living spaces ranking as high priorities.
- Demand for multi-family housing options, particularly when custom buildout opportunities are offered, is aligned with the condominiums under construction.



Business & Economic Vitality

	TARGET	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget
Overall Occupancy Rates	=> 95%	95%	95%	N/A	97%	N/A

- New and long-time restaurants in the community report strong customer activity. Additional restaurants and unique food and beverage venues are anticipated to open in the coming year.
- Occupancy rates in the business districts fluctuate on an ongoing basis however, overall occupancy rates in Lake Forest are consistently good. Extended vacancies of prominent tenant spaces can result from situations where landlords are in prolonged negotiations in an effort to attract diverse and high-quality businesses. Building owners report that lease negotiations for the limited number of available tenant spaces are ongoing.



Community Engagement

New priority area for the 2025-2030 Strategic Plan

	TARGET	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget
Email Newsletter Open Rate	62%	N/A	N/A	N/A	60%	61%
Email Subscribers	12,500	N/A	N/A	N/A	11,904	12,500
Annual City Website Views	430,000	N/A	N/A	N/A	430,000	445,000

Department Performance Measures

In addition to these Organizational Performance Measures, City departments and divisions have identified additional performance measures unique to their operations. This data is included in the department narratives throughout the budget document.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

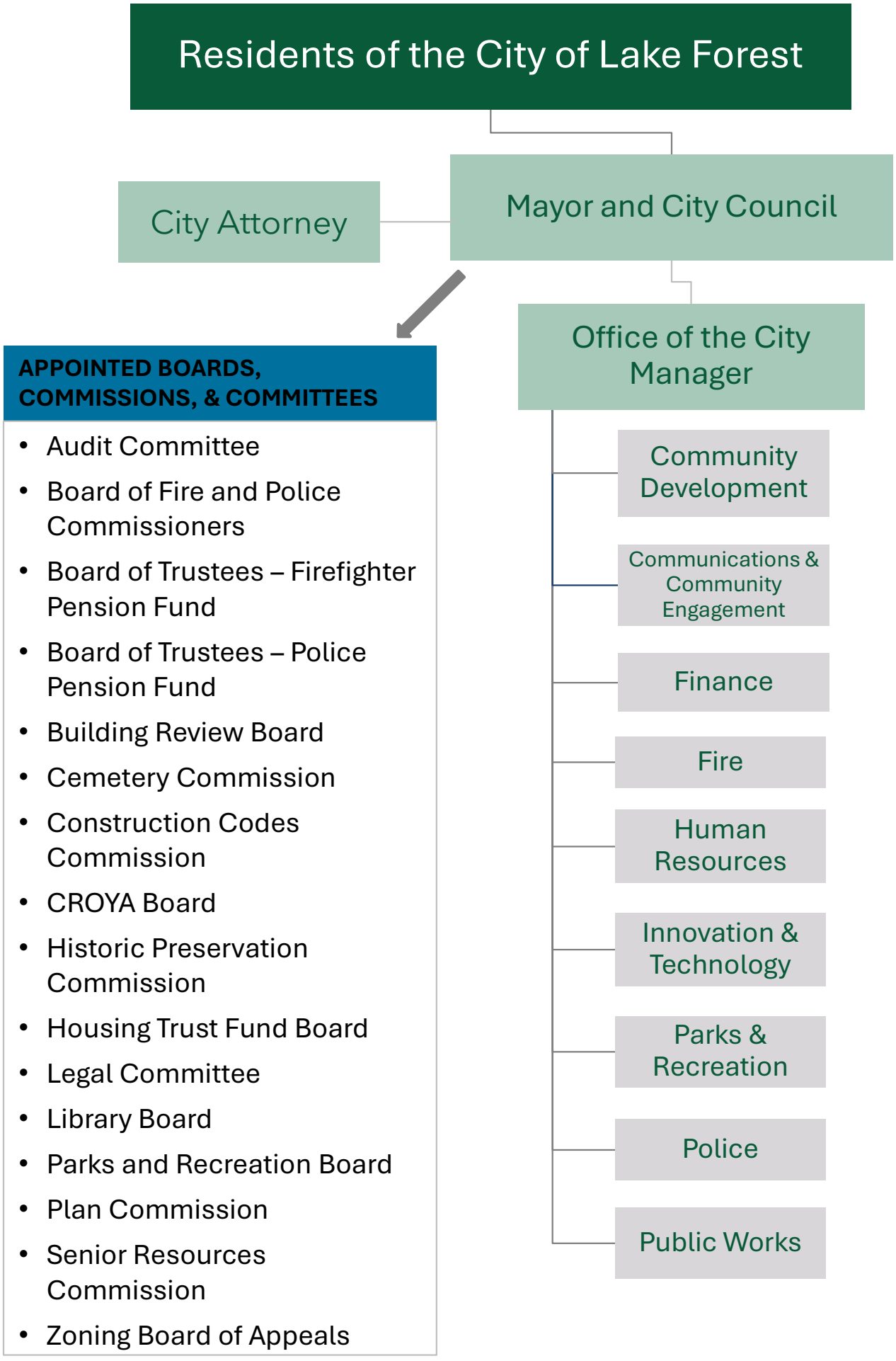
City of Lake Forest
Illinois

For the Fiscal Year Beginning

May 01, 2024

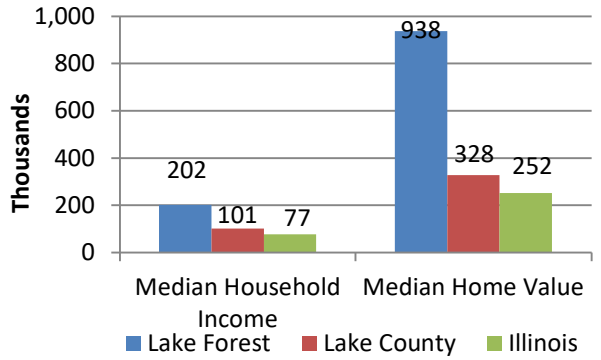


Executive Director


Residents of the City of Lake Forest
City Attorney
Mayor and City Council
Office of the City Manager
APPOINTED BOARDS, COMMISSIONS, & COMMITTEES
• Audit Committee
• Board of Fire and Police Commissioners
• Board of Trustees – Firefighter Pension Fund
• Board of Trustees – Police Pension Fund
• Building Review Board
• Cemetery Commission
• Construction Codes Commission
• CROYA Board
• Historic Preservation Commission
• Housing Trust Fund Board
• Legal Committee
• Library Board
• Parks and Recreation Board
• Plan Commission
• Senior Resources Commission
• Zoning Board of Appeals
Community Development
Communications & Community Engagement
Finance
Fire
Human Resources
Innovation & Technology
Parks & Recreation
Police
Public Works

The City of Lake Forest
City Profile

The City of Lake Forest was incorporated as a city under a charter granted by the Illinois State Legislature in 1861 and amended in 1869. Lake Forest is a residential community of 19,367 people and has a land area of 17.18 square miles. It is situated on Lake Michigan, thirty miles north of downtown Chicago in Lake County. It is one of eight Chicago suburban communities north of Chicago fronting on Lake Michigan which are collectively referred to as the "North Shore."



The City has a median household income and median home value significantly higher than comparable figures for Lake County and the State of Illinois. *Source: US Census Bureau 2018-2022 Community Survey*

The City adopted the Council-Manager form of government in 1956. Policy making and legislative authority are vested in the City Council, which consists of a Mayor and an eight-member Council. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City, and for hiring the heads of the City's departments. The Council members are elected to two-year staggered terms with three Council members elected every two years. Aldermen serve a maximum of three terms. The Mayor is elected to a two-year term and serves a maximum of two terms.

The City became a home-rule municipality in 2004 pursuant to a City-wide referendum. Home rule status provides the City additional revenue authority, and it has no statutory general obligation debt limit or statutory property tax rate limitations. The City maintains a "Aaa" bond rating by Moody's Investors Service, which was most recently affirmed in 2021. The City has maintained this bond rating since 1988.

The City provides a full range of services including police protection, fire protection, paramedic service, refuse disposal, commuter parking, compost center, recreation center, senior center, community parks, golf course, street maintenance, forestry, cemetery and a water production facility.

This comprehensive fiscal plan is designed to provide our citizens, customers, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Additional information regarding the City can be found on the City web site at www.cityoflakeforest.com. Questions or requests for additional financial information may be directed to Diane Hall, Assistant Finance Director, City of Lake Forest, 800 N. Field Drive, Lake Forest, IL 60045.

City of Lake Forest, Illinois
Budget Process

The City of Lake Forest prepares a comprehensive fiscal plan as a financial planning tool, which includes the annual budget, five-year capital improvement program, pay plan and other financial information. While the annual municipal budget represents the City's financial plan for expenditures over the course of the fiscal year, the annual Appropriation Ordinance is the formal legal mechanism by which the City Council authorizes the expenditure of funds budgeted in the annual budget. It appropriates specific sums of money by object and purpose of expenditures. State statutes require the passage of an Appropriation Ordinance which must be filed with the County Clerk by the end of July.

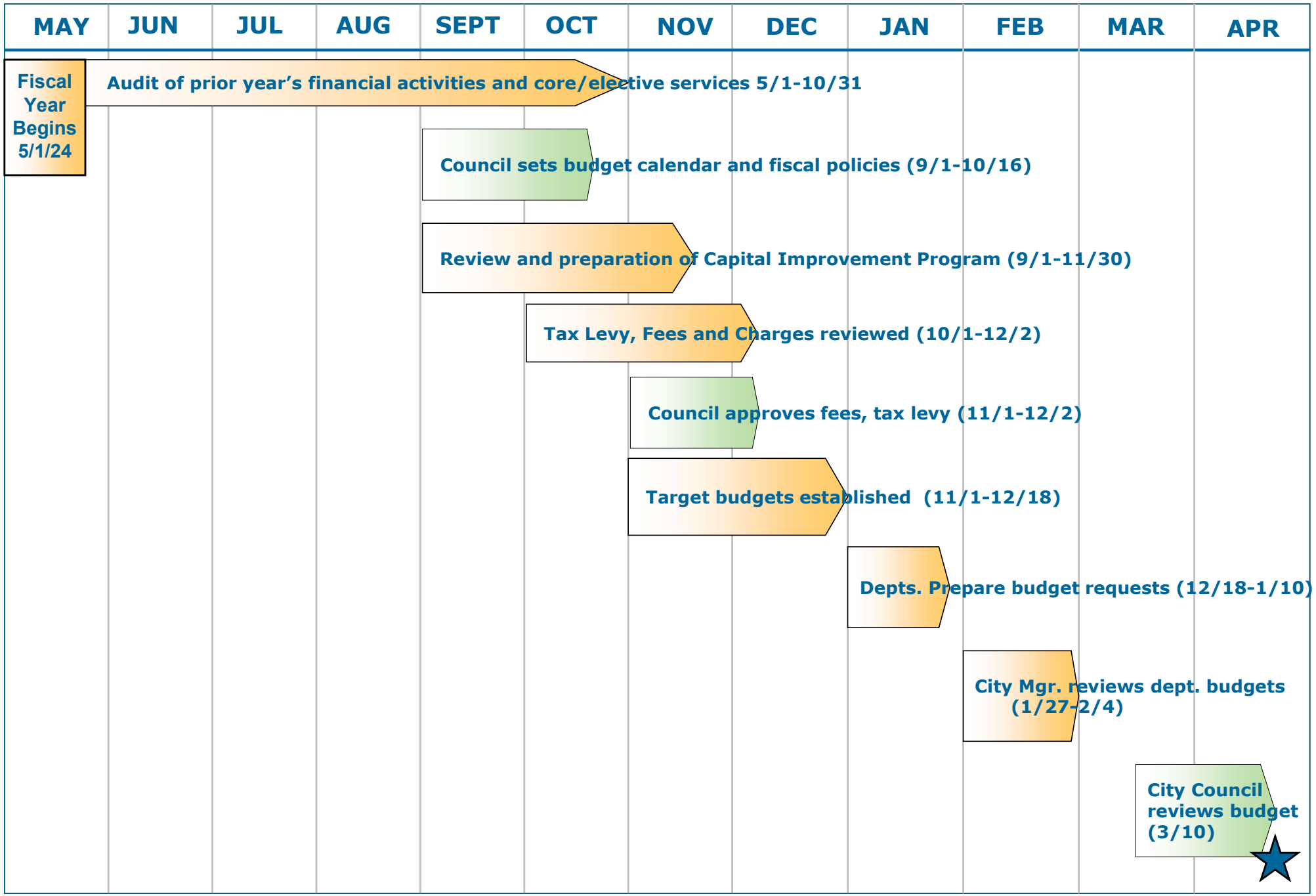
The Appropriation Ordinance includes any approved rollovers of prior year budget amounts that were deferred or not completed by fiscal year end. These rollovers are added to the City's original approved budget in July. In addition, the Appropriation Ordinance provides for a contingency in each fund to allow for unanticipated expenditures, but departments are required to adhere to the approved budget, plus rollovers. Non-budgeted expenses resulting in the total expenses of an operating department within a fund to exceed its total approved budget must be approved by the City Council. At the close of the fiscal year, the City Council adopts a supplemental appropriation ordinance in the event any non-budgeted expenses authorized by City Council during the year results in the total fund expenses exceeding the appropriation.

Budget development begins in the early fall with the City Council's adoption of the Fiscal Policy, setting the foundation for the budget. In September and October, operating departments update capital budget requests for the upcoming five year period and these requests are prioritized using an established set of criteria. Simultaneously, revenues are forecasted for all funds, the proposed tax levy is prepared and recommendations for adjustments in fees are submitted by operating departments.

A budget workshop is conducted in November with the Finance Committee of the City Council. This workshop is focused on the tax levy and fee recommendations, as well as the five-year capital improvement program. Following City Council adoption of the tax levy and fees in early December, the Finance Department prepares targets for each operating department establishing the total allowable budget amount to be submitted. Operating departments prepare line-item budget submissions within the total allowable target and may submit discretionary budget requests for items that could not be included within the target. In February, the City Manager and Finance Director conduct meetings with each department to review budget submittals and discretionary budget requests. The preliminary budget is prepared and submitted to the City Council Finance Committee, which conducts a second budget workshop in March to review the preliminary budget. The recommended budget is submitted to the City Council for approval at its second meeting in April (April 21 for the FY26 budget).

Public input regarding the City budget may occur at the November and March budget workshops, as well as the April Finance Committee and City Council meetings. The FY26 Proposed Budget was made available to the public on the City's web site seven (7) days prior to the City Council considering adoption.

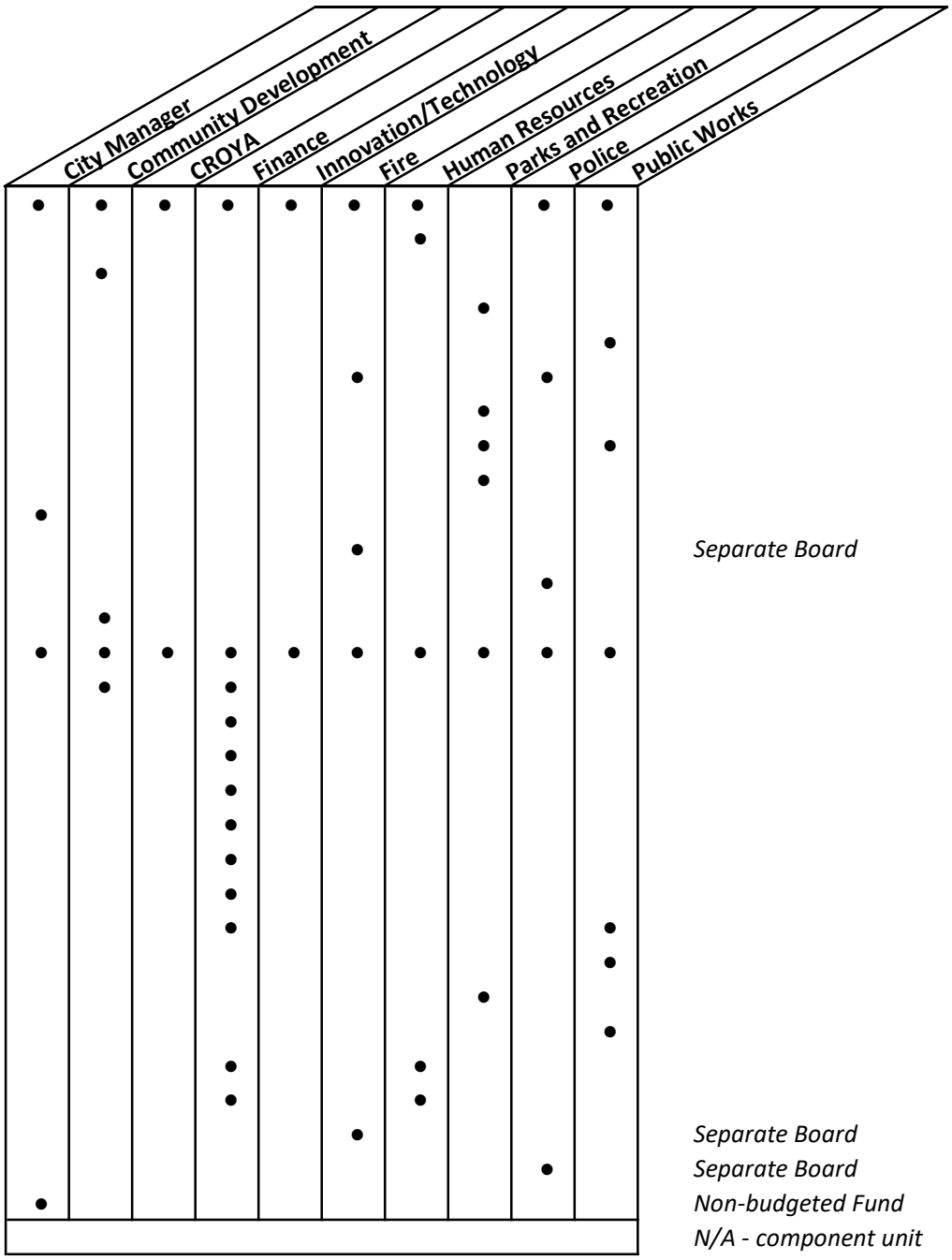
Comprehensive Financial Program -- FY2026 Budget Timeline



City of Lake Forest
Fund Listing

#	Fund Name	Budgeted?	Appropriated?	ACFR Reporting Fund Type	Major/ Non-Major	Comments
101	General - primary operating fund	Yes	Yes	General	Major	Funds 101-122 are combined for ACFR
120	Flex-unused flex spending	Yes	Yes	General		
122	LF Hospital Project-dedicated permit fees	Yes	Yes	General		
201	Park and Public Land - park impact fees	Yes	Yes	Special Revenue	Non-Major	
202	Motor Fuel Tax - State MFT allotment	Yes	Yes	Special Revenue	Non-Major	
205	Emerg Telephone - E911 surcharge revenue	Yes	Yes	Special Revenue	Non-Major	
210	Senior Resources - Senior services/programs	Yes	Yes	Special Revenue	Non-Major	
220	Parks and Recreation - primary operating	Yes	Yes	Special Revenue	Major	Funds 220-224 combined for ACFR
224	Special Recreation-Special Rec tax levy	Yes	Yes	Special Revenue		
230	Cemetery - operation of City cemetery	Yes	Yes	Special Revenue	Major	
245	Foreign Fire-Foreign Fire Tax allotment	Yes	No	Special Revenue	Non-Major	Statutory Authority
247	Police Restricted Funds-legally restricted	Yes	Yes	Special Revenue	Non-Major	
248	Housing Trust-Affordable housing programs	Yes	Yes	Special Revenue	Non-Major	
311	Capital Improvements-City wide CIP	Yes	Yes	Capital Projects	Major	
322	Laurel/Western TIF-TIF District	Yes	Yes	Capital Projects	Non-Major	
428	2009 GO Bonds-Debt service	Yes	No	Debt Service		
429	2010 GO Bonds-Debt service	Yes	No	Debt Service		
432	2013 Refunding 2010A-Debt service	Yes	No	Debt Service		
433	2015 GO Bond Issue-Debt service	Yes	No	Debt Service		
434	2023 GO Bond Issue-Debt Service	Yes	No	Debt Service		
435	2025 GO Bond Issue-Debt Service	Yes	No	Debt Service		
501	Water and Sewer - utility operating fund	Yes	Yes	Enterprise	Major	Funds 501-508 combined for ACFR
508	Wat and Sew Capital-water/san sewer cap	Yes	Yes	Enterprise		
510	Deerpath Golf Course - operating fund	Yes	Yes	Enterprise	Non-Major	
601	Fleet - fleet mgt services to all depts	Yes	Yes	Internal Service	Non-Major	
605	Liability Insurance - Liab/Workers Comp	Yes	Yes	Internal Service	Non-Major	
610	Self Insurance - Medical/Dental	Yes	Yes	Internal Service	Non-Major	
701	Fire Pension-Fire pension fund	Yes	Yes	Pension Trust	Non-Major	
702	Police Pension-Police pension fund	Yes	Yes	Pension Trust	Non-Major	
709	Trust Care Funds-Cemetery trusts	No	No	Private Purp Trust	Non-Major	
240	Library	No	Yes	Component Unit	N/A	

City of Lake Forest
Department and Fund Relationship



#	Fund Name										
101	General	●	●	●	●	●	●	●		●	●	
120	Flex							●				
122	LF Hospital Project		●									
201	Park and Public Land								●			
202	Motor Fuel Tax										●	
205	Emerg Telephone						●			●		
210	Senior Resources								●			
220	Parks and Recreation								●		●	
224	Special Recreation								●			
230	Cemetery	●										
245	Foreign Fire						●					*Separate Board*
247	Police Restricted Funds									●		
248	Housing Trust		●									
311	Capital Improvements	●	●	●	●	●	●	●	●	●	●	
322	Laurel/Western TIF		●		●							
428	2009 GO Bonds				●							
429	2010 GO Bonds				●							
432	2013 Refunding 2010A				●							
433	2015 GO Bond Issue				●							
434	2023 GO Bond Issue				●							
435	2025 GO Bond Issue				●							
501	Water and Sewer				●						●	
508	Wat and Sew Capital										●	
510	Deerpath Golf Course								●			
601	Fleet										●	
605	Liability Insurance				●			●				
610	Self Insurance				●			●				
701	Fire Pension						●					*Separate Board*
702	Police Pension									●		*Separate Board*
709	Trust Care Funds	●										*Non-budgeted Fund*
240	Library											*N/A - component unit*

City of Lake Forest
Basis of Accounting versus the Budgetary Basis

The term "basis of accounting" describes the timing of when transactions or events are recognized. The basis of accounting used for financial reporting in accordance with generally accepted accounting principles (GAAP) is not in all cases the same basis used in preparing the City's budget. Oftentimes, the budget basis will appear more closely associated with the cash basis of accounting than the basis of accounting for financial reporting.

Governmental fund budgets (General/Special Revenue/Debt Service/Capital Projects) are adopted for all funds on a basis consistent with GAAP, which is the modified accrual basis of accounting. All proprietary funds (Enterprise/Internal Service) are budgeted in accordance with GAAP except that bond proceeds, principal retirement on long-term obligations and capital expenses are budgeted, and depreciation expense is not budgeted. Trust and Agency funds are generally budgeted in accordance with GAAP.

Other minor variances include:

- Changes in fair value of investments are not budgeted in the Cemetery, fire pension, police pension and trust care funds.
- Repayment on long term loan receivables is budgeted as revenue, but reflected as a reduction in receivable under GAAP.
- The Library, a component unit of the City for GAAP financial reporting, is not included in the City's budget.

City of Lake Forest
Fund Balance Spreadsheet

		Fund Balance	FY25 YE Estimate		Fund Balance	FY26 Budget		Fund Balance
		5/1/2024	Rev	Exp	4/30/2025	Rev	Exp	4/30/2026
101	General	**33,443,486**	46,177,329	42,585,095	**37,035,720**	43,927,863	46,362,422	**34,601,161**
120	Flex	**72,065**	200	7,230	**65,035**	0	9,500	**55,535**
122	LF Hospital Project	**26,308**	1,483,250	100,000	**1,409,558**	42,000	1,451,558	**0**
201	Park and Public Land	**1,433,885**	155,841	666,163	**923,563**	27,707	951,270	**0**
202	Motor Fuel Tax	**2,691,828**	1,012,274	1,309,927	**2,394,175**	976,613		**3,370,788**
205	Emerg Telephone	**1,561,798**	436,782	443,736	**1,554,844**	432,500	402,709	**1,584,635**
210	Senior Resources	**96,899**	696,520	696,519	**96,900**	749,500	747,835	**98,565**
220	Parks and Recreation	**2,228,846**	10,666,567	10,605,814	**2,289,599**	11,165,823	11,057,512	**2,397,910**
224	Special Recreation	**915,086**	599,773	644,499	**870,360**	588,060	588,060	**870,360**
230	Cemetery	**11,645,826**	2,854,194	1,369,598	**13,130,422**	1,230,140	2,675,366	**11,685,196**
245	Foreign Fire	**204,302**	189,798	250,000	**144,100**	190,000	250,000	**84,100**
247	Police Restricted Funds	**198,830**	47,500	97,000	**149,330**	33,500	75,000	**107,830**
248	Housing Trust	**2,517,575**	152,911	11,177	**2,659,309**	81,000	585,000	**2,155,309**
311	Capital Improvements	**29,065,040**	13,920,294	19,079,285	**23,906,049**	37,384,780	39,816,939	**21,473,890**
322	Laurel/Western TIF	**107,416**	1,789,912	1,749,859	**147,469**	1,831,638	1,588,105	**391,002**
428	2009 GO Bonds	**48,235**	265,658	259,040	**54,853**	260,700	258,300	**57,253**
429	2010 GO Bonds	**83,019**	583,608	568,898	**97,729**	571,263	568,163	**100,829**
432	2013 Refunding 2010A	**73,199**	748,286	729,575	**91,910**	734,295	732,575	**93,630**
433	2015 GO Bond Issue	**13,695**	641,793	628,800	**26,688**	639,676	639,175	**27,189**
434	2023 GO Bond Issue	**332,824**	965,852	1,271,750	**26,926**	1,291,750	1,281,750	**36,926**
435	2025 GO Bond Issue	**0**	0	0	**0**	500,000	0	**500,000**
501	Water and Sewer	**14,079,949**	9,020,974	10,468,612	**12,632,311**	9,981,610	9,998,478	**12,615,443**
508	Wat and Sew Capital	**1,687,119**	4,621,258	4,475,668	**1,832,709**	3,904,981	3,750,000	**1,987,690**
510	Deerpath Golf Course	**(44,269)**	2,475,043	2,320,311	**110,463**	2,355,977	2,400,933	**65,507**
601	Fleet	**1,168,349**	2,198,052	2,210,462	**1,155,939**	2,190,929	2,313,283	**1,033,585**
605	Liability Insurance	**2,573,629**	1,427,617	1,547,646	**2,453,600**	1,400,956	1,718,648	**2,135,908**
610	Self Insurance	**4,471,901**	6,410,278	7,767,000	**3,115,179**	6,131,000	6,066,000	**3,180,179**
701	Fire Pension	**51,232,159**	10,044,975	3,786,219	**57,490,915**	6,623,799	3,828,005	**60,286,709**
702	Police Pension	**47,981,628**	9,391,795	4,273,830	**53,099,593**	8,106,096	4,406,005	**56,799,684**
709	Trust Care Funds	**678,367**	104,300	45,000	**737,667**	0	0	**737,667**
			129,082,634	119,968,713		143,354,156	144,522,591	

FY25 to FY26 change of +/- 10%:

New or Closed Funds - Funds 424/425 New 435

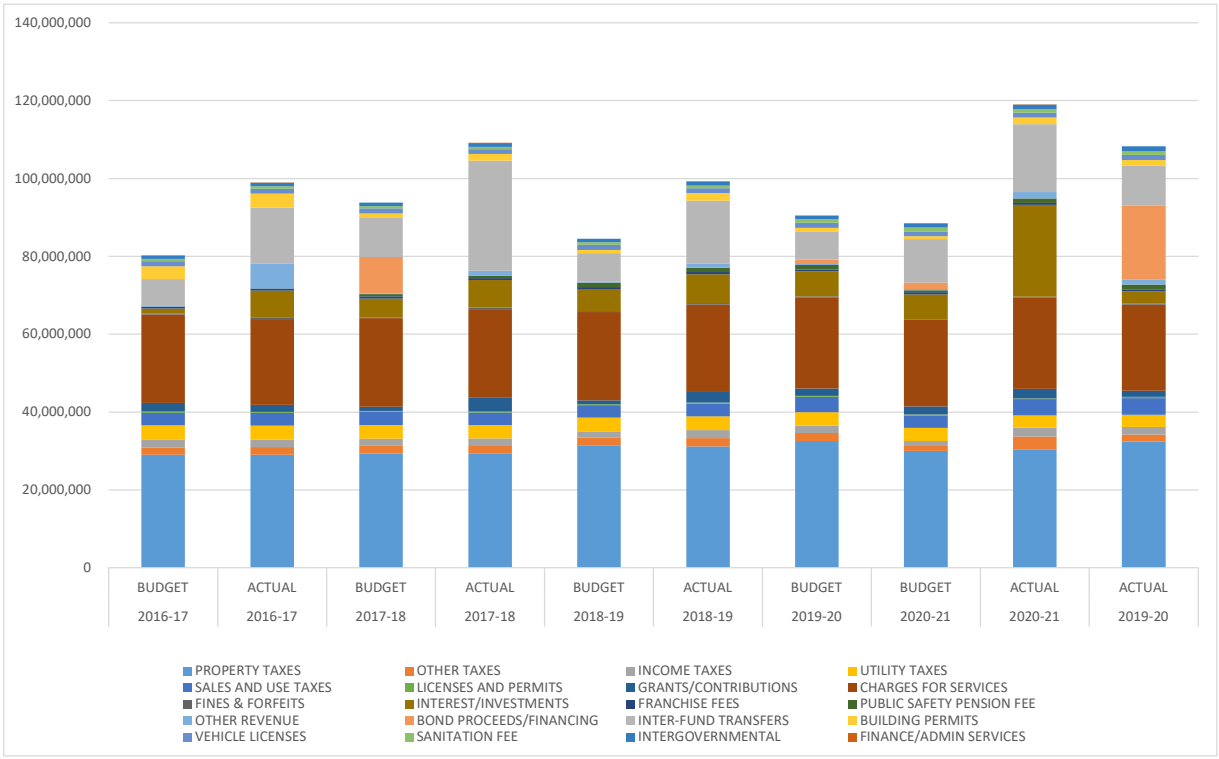
Planned accumulation or drawdown of fund balance - Funds 120/122/201/202/230/245/247/248/322/434/510/601/605

Negative Fund Balances Projected for FY25 and/or FY26:

N/A

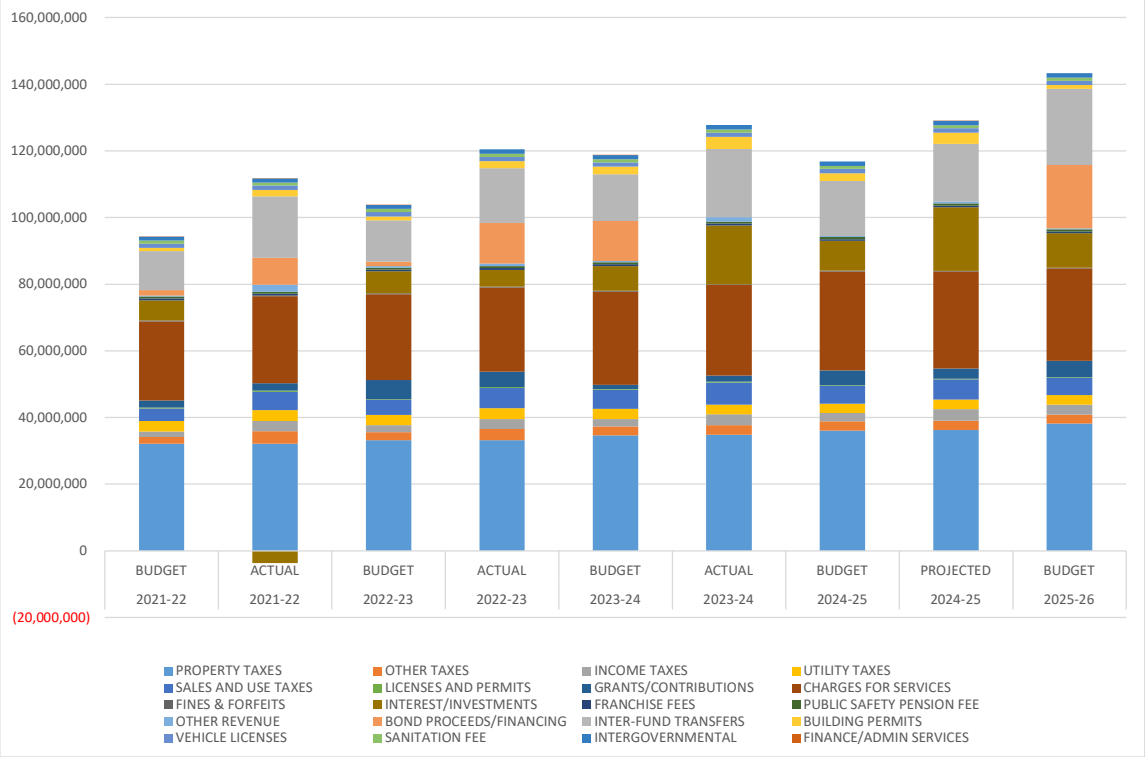
CITY OF LAKE FOREST, ILLINOIS

REVENUE BY SOURCE	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	2020-21 ACTUAL	2019-20 ACTUAL
PROPERTY TAXES	29,027,623	29,039,825	29,417,941	29,306,715	31,300,567	31,234,290	32,589,665	30,050,525	30,463,039	32,403,516
OTHER TAXES	1,907,279	2,033,867	1,936,480	2,209,035	2,200,238	2,091,249	2,103,792	1,491,008	3,284,294	1,864,432
INCOME TAXES	2,087,875	1,828,827	1,801,314	1,763,009	1,563,706	2,004,446	1,820,000	1,021,074	2,351,782	1,906,209
UTILITY TAXES	3,618,191	3,596,175	3,567,000	3,440,365	3,478,300	3,603,381	3,506,160	3,373,730	3,102,515	3,170,895
SALES AND USE TAXES	3,219,334	3,307,326	3,378,800	3,198,467	3,241,800	3,289,889	3,904,000	3,221,811	4,147,390	4,315,085
LICENSES AND PERMITS	233,275	239,419	239,445	236,224	245,467	233,865	233,056	232,180	176,244	220,792
GRANTS/CONTRIBUTIONS	2,283,210	1,849,006	1,031,070	3,538,225	970,500	2,924,574	1,916,438	2,092,706	2,451,842	1,613,570
CHARGES FOR SERVICES	22,703,698	21,970,956	22,773,017	22,802,093	22,747,153	22,248,240	23,462,333	22,249,789	23,422,747	22,108,017
FINES & FORFEITS	225,250	312,643	206,500	345,438	227,000	355,304	227,000	226,500	260,726	271,985
INTEREST/INVESTMENTS	1,275,227	6,990,625	4,842,034	7,098,535	5,613,062	7,446,667	6,384,425	6,297,500	23,574,170	3,171,427
FRANCHISE FEES	495,000	529,938	533,025	517,322	535,000	513,410	520,000	515,000	499,449	507,276
PUBLIC SAFETY PENSION FEE		10	580,000	586,144	1,160,000	1,170,814	1,172,000	590,000	1,169,632	1,163,609
OTHER REVENUE	214,850	6,535,940	222,250	1,288,208	229,023	1,062,853	223,283	281,433	1,593,509	1,247,678
BOND PROCEEDS/FINANCING			9,300,000				1,165,000	1,600,000		19,028,087
INTER-FUND TRANSFERS	6,898,091	14,242,466	10,072,705	28,241,894	7,370,460	16,110,533	7,250,771	11,179,592	17,467,290	10,329,163
BUILDING PERMITS	3,314,012	3,665,969	1,143,600	1,728,322	833,600	1,955,526	882,600	773,000	1,747,563	1,488,855
VEHICLE LICENSES	1,268,000	1,252,010	1,277,040	1,267,730	1,290,300	1,267,312	1,269,000	1,257,450	1,203,610	1,244,468
SANITATION FEE	610,000	613,310	610,000	614,263	610,000	652,995	915,000	920,000	932,034	930,372
INTERGOVERNMENTAL	850,443	925,391	900,726	961,859	906,845	1,067,936	898,817	1,109,149	1,128,736	1,300,612
FINANCE/ADMIN SERVICES		29,223		33,783		36,872	30,000	30,000	55,506	38,413
	80,231,358	**98,962,926**	**93,832,947**	**109,177,631**	**84,523,021**	**99,270,156**	**90,473,340**	**88,512,447**	**119,032,078**	**108,324,461**



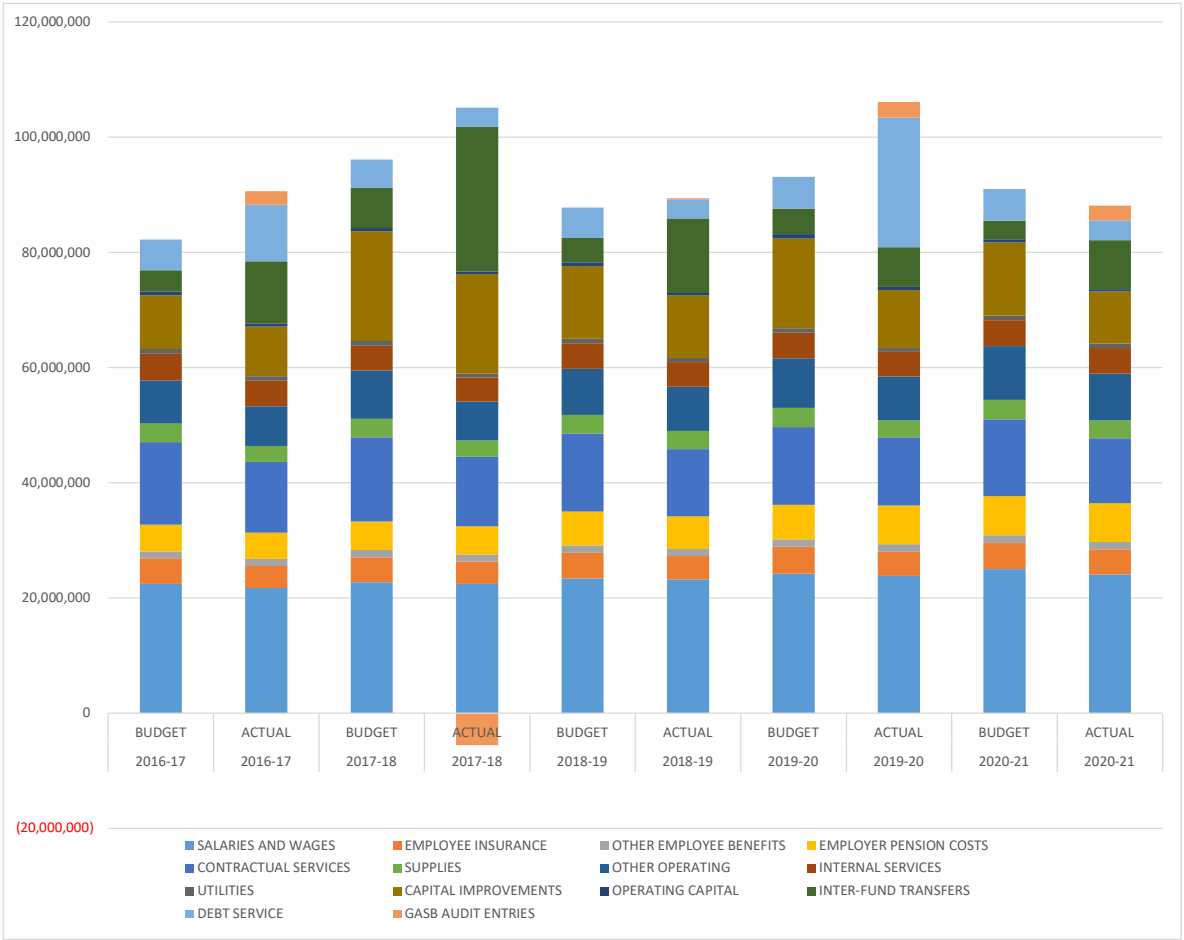
CITY OF LAKE FOREST, ILLINOIS

REVENUE BY SOURCE	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 BUDGET
PROPERTY TAXES	32,153,591	32,153,591	33,193,213	33,144,358	34,637,710	34,788,181	36,134,584	36,284,765	38,170,612
OTHER TAXES	2,042,539	3,696,504	2,451,320	3,385,649	2,679,905	2,927,083	2,758,966	2,806,141	2,723,500
INCOME TAXES	1,600,000	3,077,159	2,100,000	2,980,416	2,269,125	3,223,065	2,397,993	3,351,459	2,951,731
UTILITY TAXES	3,134,887	3,285,771	3,043,162	3,242,737	3,083,961	2,921,841	2,808,386	2,902,858	2,849,070
SALES AND USE TAXES	3,800,815	5,544,167	4,486,613	6,134,090	5,653,796	6,639,210	5,405,761	6,112,075	5,219,317
LICENSES AND PERMITS	214,879	250,179	238,018	259,967	219,412	240,377	224,528	220,380	228,098
GRANTS/CONTRIBUTIONS	2,139,138	2,289,996	5,705,025	4,544,735	1,328,000	1,918,112	4,432,769	3,060,642	4,919,000
CHARGES FOR SERVICES	23,782,748	26,103,526	25,793,921	25,314,993	27,903,237	27,086,453	29,670,036	29,057,560	27,717,320
FINES & FORFEITS	210,000	256,681	213,050	252,955	255,450	249,043	255,450	255,450	230,450
INTEREST/INVESTMENTS	6,136,571	(3,722,593)	6,684,592	5,013,745	7,467,687	17,648,315	8,942,115	19,107,828	10,317,573
FRANCHISE FEES	500,000	522,156	501,949	540,150	518,323	526,469	520,000	496,710	496,000
PUBLIC SAFETY PENSION FEE	590,000	586,157	590,000	589,201	590,000	592,283	590,000	590,000	590,000
OTHER REVENUE	306,533	2,072,513	392,871	807,725	339,339	1,358,125	335,500	567,762	381,045
BOND PROCEEDS/FINANCING	1,600,000	8,101,784	1,400,000	12,160,156	12,000,000	0	0	0	19,000,000
INTER-FUND TRANSFERS	11,751,252	18,443,738	12,378,141	16,443,346	14,045,221	20,463,423	16,515,158	17,354,814	22,770,652
BUILDING PERMITS	967,000	1,909,668	1,200,000	2,125,970	2,300,000	3,615,531	2,300,000	3,326,691	1,200,000
VEHICLE LICENSES	1,245,000	1,293,458	1,286,000	1,275,390	1,280,000	1,290,036	1,280,000	1,288,000	1,280,000
SANITATION FEE	930,000	935,692	930,000	938,602	930,000	943,168	938,000	940,000	940,000
INTERGOVERNMENTAL	1,198,271	1,202,333	1,199,645	1,292,630	1,227,400	1,349,313	1,280,149	1,324,499	1,334,788
FINANCE/ADMIN SERVICES	30,000	38,915	30,000	38,164	30,000	43,111	35,000	35,000	35,000
	94,333,224	**108,041,395**	**103,817,520**	**120,484,979**	**118,758,566**	**127,823,139**	**116,824,395**	**129,082,634**	**143,354,156**



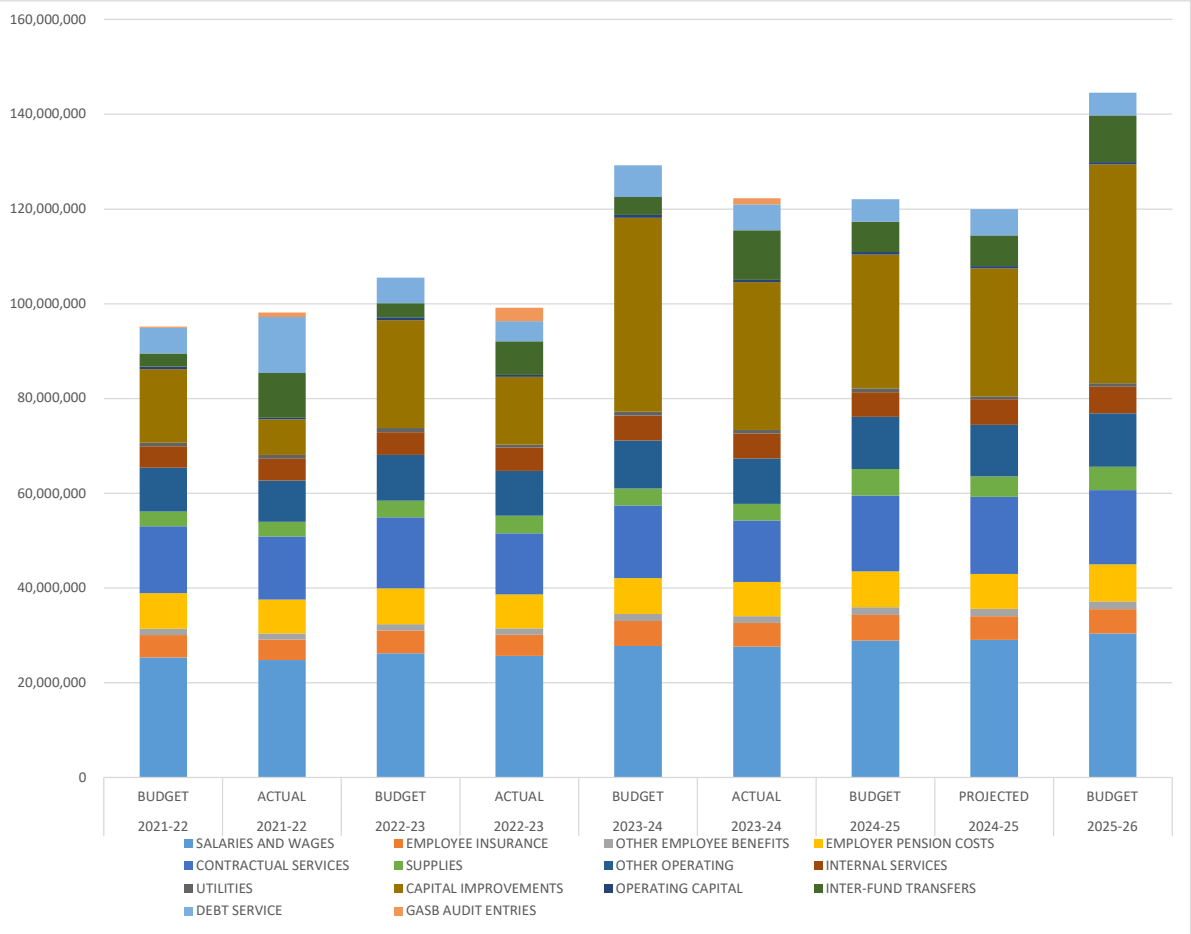
CITY OF LAKE FOREST
EXPENSES BY TYPE
ALL CITY FUNDS

	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL
SALARIES AND WAGES	22,473,673	21,743,899	22,763,981	22,441,938	23,418,357	23,192,477	24,269,060	23,876,460	24,975,953	24,094,131
EMPLOYEE INSURANCE	4,394,100	3,852,776	4,290,143	3,913,906	4,447,947	4,082,493	4,599,921	4,171,618	4,595,521	4,349,789
OTHER EMPLOYEE BENEFITS	1,202,482	1,160,981	1,241,943	1,191,568	1,253,140	1,230,538	1,309,579	1,261,389	1,341,184	1,268,601
EMPLOYER PENSION COSTS	4,666,359	4,582,217	4,996,856	4,924,108	5,862,600	5,649,253	5,981,172	6,742,104	6,788,750	6,709,022
CONTRACTUAL SERVICES	14,292,517	12,286,306	14,628,618	12,001,145	13,605,265	11,701,939	13,488,643	11,815,623	13,311,006	11,318,939
SUPPLIES	3,225,409	2,739,716	3,208,460	2,823,448	3,212,506	3,140,799	3,316,479	2,933,426	3,390,469	3,084,693
OTHER OPERATING	7,515,921	6,892,807	8,344,161	6,854,299	7,977,940	7,670,559	8,655,066	7,640,615	9,314,740	8,138,795
INTERNAL SERVICES	4,619,955	4,505,075	4,307,183	4,130,585	4,427,949	4,294,293	4,453,883	4,317,819	4,524,611	4,460,018
UTILITIES	840,144	701,420	866,079	690,315	798,603	694,411	777,680	640,234	766,055	719,512
CAPITAL IMPROVEMENTS	9,299,973	8,667,540	18,979,923	17,238,016	12,572,123	10,853,251	15,563,637	10,056,604	12,698,936	9,105,661
OPERATING CAPITAL	700,150	537,625	593,485	459,027	660,120	465,339	710,969	505,568	569,499	324,516
INTER-FUND TRANSFERS	3,647,853	10,784,220	6,997,440	25,113,741	4,270,011	12,878,889	4,437,785	6,923,180	3,205,910	8,570,458
DEBT SERVICE	5,370,936	9,844,465	4,892,996	3,291,060	5,246,398	3,294,843	5,538,495	22,527,487	5,496,494	3,360,262
GASB AUDIT ENTRIES		2,308,101		(5,518,904)		270,271		2,681,859		2,592,775
	82,249,472	**90,607,148**	**96,111,268**	**99,554,252**	**87,752,959**	**89,419,355**	**93,102,369**	**106,093,986**	**90,979,128**	**88,097,172**



CITY OF LAKE FOREST
EXPENSES BY TYPE
ALL CITY FUNDS

	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 PROJECTED	2025-26 BUDGET
SALARIES AND WAGES	25,317,121	24,806,347	26,203,335	25,641,873	27,736,063	27,664,989	28,934,797	29,026,265	30,400,217
EMPLOYEE INSURANCE	4,737,886	4,312,457	4,770,976	4,497,197	5,331,951	4,952,689	5,412,738	5,033,355	5,112,108
OTHER EMPLOYEE BENEFITS	1,357,082	1,293,503	1,395,637	1,346,283	1,491,519	1,452,893	1,563,732	1,569,877	1,645,050
EMPLOYER PENSION COSTS	7,469,058	7,171,311	7,550,222	7,138,553	7,516,767	7,207,309	7,611,948	7,346,342	7,831,413
CONTRACTUAL SERVICES	14,182,717	13,258,877	15,025,590	12,890,259	15,343,911	12,950,217	16,018,981	16,282,261	15,626,761
SUPPLIES	3,085,629	3,139,470	3,456,667	3,768,183	3,548,081	3,520,310	5,573,741	4,313,334	4,999,874
OTHER OPERATING	9,203,165	8,673,793	9,735,051	9,443,610	10,128,014	9,570,024	10,999,256	10,879,811	11,275,172
INTERNAL SERVICES	4,549,302	4,597,373	4,760,531	4,892,592	5,314,775	5,279,866	5,234,278	5,377,600	5,576,178
UTILITIES	773,200	881,916	816,486	644,332	768,474	754,343	776,229	648,258	728,926
CAPITAL IMPROVEMENTS	15,524,310	7,446,151	22,770,437	14,341,960	40,960,558	31,190,565	28,233,153	26,959,204	46,188,838
OPERATING CAPITAL	545,000	314,008	635,910	368,937	624,159	467,312	521,873	518,873	513,000
INTER-FUND TRANSFERS	2,764,075	9,439,905	2,979,671	7,047,025	3,731,932	10,518,430	6,441,065	6,455,902	9,842,530
DEBT SERVICE	5,371,168	11,880,960	5,375,372	4,297,982	6,716,232	5,446,344	4,761,554	5,557,631	4,782,524
GASB AUDIT ENTRIES	315,000	955,614		2,874,877		1,277,223			
	95,194,713	**98,171,685**	**105,475,885**	**99,193,663**	**129,212,436**	**122,252,514**	**122,083,345**	**119,968,713**	**144,522,591**



City of Lake Forest
Five Year Forecasting

As part of its annual budget process, the City updates five-year financial forecasts for select operating and capital funds as part of its long-range financial planning. The five year forecasts demonstrate the long-term impacts of current budgetary decisions and project fund balance levels over time given current financial trends.

Five year forecasting ensures that the City takes a long-term approach to its financial planning and can proactively address issues on the horizon. Key assumptions made in the five-year forecasts are reviewed with the City Council Finance Committee. Five year forecasts are frequently prepared using alternative assumptions as part of the City Council's budget deliberations to ensure that the City is prepared in the event financial trends change.

The City Council uses the five year forecasting in conjunction with its annually adopted Fiscal Policy to ensure that the City remains financially stable.

At the request of the City Council, a ten-year forecast is now prepared for the General Fund as part of the operating budget workshop discussion in March, but the five-year forecast is included in the budget document.

THE CITY OF LAKE FOREST
FUND BALANCE FORECAST
GENERAL FUND

	ACTUAL FY 2023	ACTUAL FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
Fund Balance 5/1	28,882,442	31,283,713	33,443,486	37,035,720	34,601,161	35,066,830	34,812,800	33,907,467
Revenue	44,355,563	47,287,030	46,177,329	43,927,863	45,130,268	46,109,677	47,117,813	48,152,943
Operating Expenses	37,404,292	39,547,257	41,385,095	43,002,422	44,664,599	46,363,707	48,023,146	49,649,966
Net before CIP	**6,951,271**	**7,739,773**	**4,792,234**	**925,441**	**465,669**	**(254,030)**	**(905,333)**	**(1,497,023)**
Capital or One Time Expenditures	4,550,000	5,580,000	1,200,000	3,360,000	-	-	-	-
Fund Balance 4/30	31,283,713	33,443,486	37,035,720	34,601,161	35,066,830	34,812,800	33,907,467	32,410,443
Nonspendable Fund Balance 4/30	199,053	1,191,755	1,191,755	1,191,755	1,191,755	1,191,755	1,191,755	1,191,755
Reserve for Covid 19 Impacts Less: 35% Revenue + Sick/Vacation Liability *- change to 70% for FY23 Budget*	17,234,809	18,155,569	17,767,173	16,979,860	17,400,702	17,743,495	18,096,343	18,458,638
Available Funds	13,849,851	14,096,163	18,076,792	16,429,546	16,474,373	15,877,550	14,619,369	12,760,050
Op Revenue increase%	5.5%	6.6%	-2.3%	-4.9%	2.7%	2.2%	2.2%	2.2%
Op Expense increase %	4.9%	5.7%	4.6%	3.9%	3.9%	3.8%	3.6%	3.4%
FB as % of revenue (70% Target)	70.5%	70.7%	80.2%	78.8%	77.7%	75.5%	72.0%	67.3%

In October 2019, the City Council amended its Fiscal Policy to state: "the City may allocate future General Fund operating surpluses at fiscal year-end to one-time funding needs as

Primary Assumptions: Property Tax Levy (3%), Sales/Utility/Hotel Taxes (2%), Income Tax (100% permanent; 1.5%)
FY2026 Capital or One Time Exenditure - Transfer projected excess FY2025 Fund Balance to Capital Fund as funding for police facility

THE CITY OF LAKE FOREST
FIVE YEAR FUND BALANCE FORECAST
PARKS AND RECREATION FUND

	Actual FY2023	Actual FY2024	Estimate FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
Fund Balance 5/1	1,197,952	1,615,118	2,228,846	2,289,599	2,397,910	2,343,957	2,326,456	2,348,350
Revenue								
Property Tax Revenue	6,027,734	6,371,953	6,661,303	6,580,562	6,777,979	6,981,318	7,190,758	7,406,481
Fee Revenue	3,014,446	3,327,314	3,607,157	4,137,773	4,261,906	4,389,763	4,521,456	4,657,100
Contributions/Other	437,823	258,979	170,505	177,000	180,540	184,151	187,834	191,590
General Fund Transfer	23,091	24,798	28,040	170,488				
Interest Income	106,873	212,269	199,562	100,000	71,937	70,319	69,794	70,451
Total Current Revenue	9,609,967	10,195,313	10,666,567	11,165,823	11,292,362	11,625,551	11,969,842	12,325,621
Expenditures								
Operations and Maintenance	2,743,857	2,873,800	3,574,954	3,522,667	3,593,120	3,664,983	3,738,282	3,813,048
Salaries/Benefits	6,004,336	6,016,431	6,499,640	6,972,354	7,181,525	7,396,970	7,618,879	7,847,446
Adm Serv to City	191,344	196,128	201,031	207,062	212,239	217,545	222,983	228,558
Total Operating Expenses	8,939,537	9,086,359	10,275,625	10,702,083	10,986,884	11,279,498	11,580,145	11,889,052
Net Before Equip Reserve	**670,430**	**1,108,954**	**390,942**	**463,740**	**305,479**	**346,053**	**389,697**	**436,570**
Equipment Replacement	203,264	420,394	150,000	150,000	150,000	150,000	150,000	150,000
Net after Equip Reserve	**467,166**	**688,560**	**240,942**	**313,740**	**155,479**	**196,053**	**239,697**	**286,570**
Transfer to Golf Fund-Oper	50,000	50,000	0					
Transfer to Golf Fund-Levy	125,000		0					
Short Term Loan - Golf	(125,000)							
Transfer to Capital - Turf Replacement		24,832	180,189	205,429	209,432	213,555	217,802	222,174
General Fund Transfer COVID								
Fund Balance 4/30	1,615,118	2,228,846	2,289,599	2,397,910	2,343,957	2,326,456	2,348,350	2,412,746
Fund Balance - Other Funds	$ 2,970,168	$ 2,348,971	$ 1,537,169	$ 1,493,976	$ 1,004,802	$ 1,004,802	$ 1,004,802	$ 1,004,802
Fund Balance as % of Oper Rev	48%	45%	36%	35%	30%	29%	28%	28%
(Target is 25 % all funds combined)								
Prop Tax Revenue increase %	1.5%	5.7%	4.5%	-1.2%	3.0%	3.0%	3.0%	3.0%
Op Revenue increase %	11.5%	10.4%	8.4%	14.7%	3.0%	3.0%	3.0%	3.0%
Op Expense increase %	2.8%	1.6%	13.1%	4.2%	2.7%	2.7%	2.7%	2.7%

Excludes dedicated parks and recreation funds not accounted for in Fund 220.

THE CITY OF LAKE FOREST
FIVE YEAR FUND BALANCE FORECAST
DEERPATH GOLF COURSE FUND

	Actual FY2023	Actual FY2024	Estimate FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
		Final Debt Pay						
Fund Balance 5/1	235,894	215,465	(44,087)	110,645	65,689	284,691	48,931	369,817
Revenue								
Operating revenue	1,870,003	2,105,662	2,279,482	2,340,977	2,411,206	2,483,542	2,558,049	2,634,790
Interest Income	13,926	24,974	16,905	15,000	0	0	0	0
Total Current Revenue	1,883,929	2,130,636	2,296,387	2,355,977	2,411,206	2,483,542	2,558,049	2,634,790
Less:								
Operations and Maintenance	1,128,479	1,084,188	1,133,180	1,122,711	1,140,501	1,158,665	1,177,214	1,196,159
Salaries/Benefits	735,080	816,034	871,657	895,003	912,654	930,736	949,176	967,981
Adm Serv to City	30,698	31,465	32,252	33,219	34,049	34,901	35,773	36,668
Total Operating Expenses	1,894,257	1,931,687	2,037,089	2,050,933	2,087,204	2,124,302	2,162,163	2,200,808
Net Before Capital & Debt	**(10,328)**	**198,949**	**259,298**	**305,044**	**324,002**	**359,240**	**395,886**	**433,982**
Capital Expense	48,047	81,308	283,222	350,000	105,000	595,000	75,000	25,000
Master Plan/Improvements	63,672	211,684	0	0				
Debt Service	86,899	90,509	0					
Total Capital/Debt Service	198,618	383,501	283,222	350,000	105,000	595,000	75,000	25,000
Net after Capital & Debt	**(208,946)**	**(184,552)**	**(23,924)**	**(44,956)**	**219,002**	**(235,760)**	**320,886**	**408,982**
Rec Transfer - Spec Purpose	125,000	0	0					
Recreation Fund Loan	(125,000)	(125,000)	0					
Other Revenue	138,517		178,656					
Recreation Fund Transfer	50,000	50,000						
Fund Balance 4/30	215,465	(44,087)	110,645	65,689	284,691	48,931	369,817	778,799
Fund Balance Target	$ 282,589	$ 319,595	$ 344,458	$ 353,397	$ 361,681	$ 372,531	$ 383,707	$ 395,219
Over (under) FB Target	($67,124)	($363,682)	($233,813)	($287,708)	($76,990)	($323,600)	($13,890)	$383,580

Parks and Recreation Fund to cover shortfall

Series 2004A bonds were refunded as part of the 2011B refunding issue and mature 12-15-23 (FY24).

Op Revenue increase%	2.5%	12.6%	21.9%	2.7%	3.0%	3.0%	3.0%	3.0%
Op Expense increase %	3.2%	2.0%	7.5%	0.7%	1.8%	1.8%	1.8%	1.8%

THE CITY OF LAKE FOREST
FIVE YEAR FUND BALANCE FORECAST
WATER FUND

501 Operating

	ACTUAL FY 2023	Actual FY 2024	ESTIMATE FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
Revenue Growth Assumption	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Fund Balance 5/1	$ 10,163,619	$ 11,678,979	$ 14,079,949	$ 12,632,311	$ 12,615,443	$ 12,511,266	$ 12,304,692	$ 12,196,455
Operating Revenue	$ 9,548,781	$ 10,886,872	$ 9,020,974	$ 9,981,610	$ 10,006,954	$ 10,171,583	$ 10,341,544	$ 10,566,971
Less: Operating Expenses	4,419,137	5,156,233	5,181,934	5,364,925	5,525,873	5,691,649	5,862,398	6,038,270
Debt service	2,314,284	2,029,669	786,678	783,553	785,258	786,508	787,383	782,593
Net before CIP	$ 2,815,360	$ 3,700,970	$ 3,052,362	$ 3,833,132	$ 3,695,823	$ 3,693,426	$ 3,691,763	$ 3,746,108
Total Transfer to Capital	1,300,000	1,300,000	4,500,000	3,850,000	3,800,000	3,900,000	3,800,000	2,500,000
Fund Balance 4/30	$ 11,678,979	$ 14,079,949	$ 12,632,311	$ 12,615,443	$ 12,511,266	$ 12,304,692	$ 12,196,455	$ 13,442,563
Less: .33 (rev) + 1X debt serv+500K	$ 5,965,382	$ 6,122,337	$ 4,263,599	$ 4,577,484	$ 4,587,553	$ 4,643,130	$ 4,700,093	$ 4,769,693
Available Funds	5,713,597	7,957,612	8,368,712	8,037,959	7,923,713	7,661,562	7,496,362	8,672,869
Revenue increase%	-15.4%	14.0%	-5.5%	10.6%	0.3%	1.6%	1.7%	2.2%
Expense increase %	-20.7%	16.7%	17.3%	3.5%	3.0%	3.0%	3.0%	3.0%
Minimum debt service coverage 1.25 (net revenues/expenses / debt service)	2.22	2.82	4.88	5.89	5.71	5.70	5.69	5.79

THE CITY OF LAKE FOREST
FIVE YEAR FUND BALANCE FORECAST
WATER FUND

508 Capital

	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATE FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
Revenue Growth Assumption	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Fund Balance 5/1	$ 2,217,747	$ 2,483,975	$ 1,687,119	$ 1,832,709	$ 1,987,690	$ 2,067,321	$ 1,586,023	$ 1,343,603
Transfer from Operating	1,300,000	1,300,000	4,500,000	3,850,000	3,800,000	3,900,000	3,800,000	2,500,000
Bond Proceeds								
Contributions/Donations								
Grant/SSA Revenue								
Interest	75,482	109,758	121,258	54,981	59,631	62,020	47,581	40,308
Total Revenue	$ 1,375,482	$ 1,409,758	$ 4,621,258	$ 3,904,981	$ 3,859,631	$ 3,962,020	$ 3,847,581	$ 2,540,308
Capital Improvements- #1 Only	1,109,254	2,206,614	4,475,668	3,750,000	3,780,000	4,443,318	4,090,000	2,500,000
Water Plant Project								
Fund Balance 4/30	$ 2,483,975	$ 1,687,119	$ 1,832,709	$ 1,987,690	$ 2,067,321	$ 1,586,023	$ 1,343,603	$ 1,383,911

Minimum Fund Balance Target $1,000,000

NOTE: Decreased debt service in FY25 allows for increase in capital funding
Water Meter Replacement funded from Water Operating Fund reserves

THE CITY OF LAKE FOREST
FIVE YEAR FUND BALANCE FORECAST
CAPITAL IMPROVEMENT FUND

	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATE FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
Fund Balance 5/1	$ 22,340,773	$ 37,468,258	$ 29,065,040	$ 23,906,049	$ 21,473,891	$ 14,452,536	$ 12,248,759	$ 13,745,839
Revenue - Ongoing								
Real Estate Transfer Tax	$ 2,125,930	$ 1,869,145	$ 1,700,000	$ 1,725,500	$ 1,751,383	$ 1,777,653	$ 1,804,318	$ 1,831,383
Capital Improvements Levy	1,530,420	1,543,193	1,544,458	1,600,000	1,700,000	1,800,000	1,800,000	1,800,000
Home Rule Sales Tax (1.0%)	2,033,255	2,364,194	2,144,405	2,187,293	2,231,039	2,275,660	2,321,173	2,367,596
Park Impact Fees			0	62,672	15,668	15,668	15,668	15,668
Demolition Tax	48,000	18,000	42,000	24,000	18,000	18,000	18,000	18,000
Misc/Recycling	217,794	373,478	217,964	189,302	148,396	150,035	150,035	150,035
Total Taxes and Other Ongoing Revenue	$ 5,955,399	$ 6,168,010	$ 5,648,827	$ 5,788,767	$ 5,864,485	$ 6,037,016	$ 6,109,194	$ 6,182,682
Grants/Contributions	$ 2,686,560	$ 300,248	$ 1,973,101	$ 3,815,000	$ 6,705,440	$ 3,227,008	$ 1,087,500	
ARPA Funding	94,290	72,228	2,479,784					
Interest	789,469	1,626,036	1,418,582	717,181	644,217	433,576	367,463	412,375
General Fund Transfer	550,000	5,580,000	1,200,000					
Proceeds from Land Sale	248,597							
Gen Fund Transfer/Bonds	16,160,156			25,000,000				
Transfer from Other Funds	0	1,072,097	1,200,000	400,000	400,000	400,000	400,000	400,000
Fund Closures - Transfer to Capital		438,542		1,663,832				
Grand Total Revenue	26,484,471	15,257,161	13,920,294	37,384,781	13,614,142	10,097,600	7,964,157	6,995,057
Less: Operating Expenses	26,062	10,966	83,715	88,839	91,504	94,249	97,077	99,989
Net before CIP	$ 26,458,409	$ 15,246,195	$ 13,836,579	$ 37,295,942	$ 13,522,638	$ 10,003,351	$ 7,867,080	$ 6,895,068
Capital Projects #1 ONLY	11,330,924	23,649,413	18,995,570	39,728,100	20,543,993	12,207,127	6,370,000	6,345,000
Total Capital Expenditures	$ 11,330,924	$ 23,649,413	$ 18,995,570	$ 39,728,100	$ 20,543,993	$ 12,207,127	$ 6,370,000	$ 6,345,000
Fund Balance 4/30	$ 37,468,258	$ 29,065,040	$ 23,906,049	$ 21,473,891	$ 14,452,536	$ 12,248,759	$ 13,745,839	$ 14,295,908

Minimum Fund Balance Target $1,000,000

One-time transfers to close LF Hospital Fund and PPL Fund. $1.2m available for Fire Station Renovation

Current Forecast provides $5.8 million per year ongoing

THE CITY OF LAKE FOREST
FIVE YEAR FUND BALANCE FORECAST
MOTOR FUEL TAX FUND

	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATE FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
Fund Balance 5/1	$ 2,395,748	$ 3,422,541	$ 2,691,828	$ 2,394,175	$ 3,370,788	$ 2,890,271	$ 3,909,115	$ 4,972,506
MFT Allotment*	$ 790,645	$ 850,595	$ 891,417	$ 904,788	$ 918,360	$ 932,135	$ 946,118	$ 960,309
Rebuild Illinois Funds**	212,815							
Grant Revenue								
Interest	101,860	162,329	120,857	71,824	101,124	86,708	117,273	149,175
Total Revenue	1,105,320	1,012,924	1,012,274	976,613	1,019,484	1,018,844	1,063,391	1,109,484
Capital Expenses - MFT Allotment	47,274	1,372,982	490,695	-	1,500,000	-	-	1,500,000
Capital Expenses - Rebuild Illinois	31,253	370,655	819,232					
Total Capital Expenditures	78,527	1,743,637	1,309,927	-	1,500,000	-	-	1,500,000
Fund Balance 4/30	$ 3,422,541	$ 2,691,828	$ 2,394,175	$ 3,370,788	$ 2,890,271	$ 3,909,115	$ 4,972,506	$ 4,581,990
Total includes Rebuild Illinois Balance:	$ 1,189,887	$ 819,232	$ -					
				Ringwood Bridge (P5):	*$425,000*		*$4,400,000*	

* Beginning 7/1/19, Motor Fuel Taxes were increased by the State. A portion of the revenue is allocated to local governments.

** Rebuild Illinois Funds recorded as received - Projected: Six (6) payments over 3 years of $212,814.79 each.

Use of Rebuild Illinois Funds is different than MFT Allotment - IDOT released revised guidelines 10/16/20. Must be expended by July 1, 2025.

The City previously designated Rebuild Illinois funds for the City's grant match of Lake Woodbine Bridge Reconstruction. There is concern that the project will not proceed quickly enough to meet the expenditure deadline of July 1, 2025 for RBI funds. Therefore, the Lake Woodbine Bridge construction phase has been moved to the Capital Fund and street resurfacing will be funded in the Motor Fuel Tax fund in FY25 with the remaining RBI dollars.

THE CITY OF LAKE FOREST
FIVE YEAR FUND BALANCE FORECAST
PARK AND PUBLIC LAND FUND

	ACTUAL FY 2023	ACTUAL FY 2024	ESTIMATE FY 2025	PROJECTED FY 2026
Fund Balance 5/1	$ 2,408,397	$ 2,209,953	$ 1,433,885	$ 923,563
Revenue				
Grants/Contributions	140,000			
Park Impact Fees	15,668	47,003	103,039	
Other				
Interest	75,102	103,698	52,802	27,707
Total Current Revenue	$ 230,770	$ 150,701	$ 155,841	$ 27,707
Transfer to Capital Fund				$ 421,270
Total Capital Expenditures- #1 Only	$ 429,214	$ 926,769	$ 666,163	$ 530,000
Fund Balance 4/30	$ 2,209,953	$ 1,433,885	$ 923,563	$ (0)

Note: This fund accounts for park impact fees.

Close Park and Public Land Fund 4/30/26. Impact fees moved to Capital Fund and target to be established for Parks and Recreation capital initiatives.

Capital projects funded from the Park and Public Land Fund are financed primarily from impact fees which are dependent upon development activity and hard to predict. Should revenues be insufficient to fund improvements projected in the Five-Year plan, such improvements could be deferred or financed from alternative revenue sources, if available.

City of Lake Forest
Capital Budget

The City of Lake Forest begins development of its capital budget in late August. A dedicated software program is used in which departments enter five year Capital Improvement Program requests. Each project is prioritized using a Capital Improvement Project Evaluation Scoring Sheet. Upon submittal, available funds are allocated to projects based on priority and a target funding amount per classification of improvement (ie. road and bridge, technology, parks and recreation).

At its November budget workshop, the City Council Finance Committee reviews all capital projects with an emphasis on those rated 1NF (priority 1 but not funded). The five-year capital improvement program is finalized in January so that operating departments can begin the bidding process and prepare to start construction in early summer.

The first summary provides the current list of priority 1 projects by funding source for the next five fiscal years. Those listed for FY2026 are included in the annual budget. Additional detail is also provided for Capital Equipment scheduled for replacement in the FY26 fiscal year. The second list of projects – denoted "Non Funded Projects" – summarize projects for which funding has not been allocated in the Five Year Capital Improvement Program. These projects consist of Priority 1 projects not funded (4), lower priority projects (2 or 3), as well as projects for which outside funding would be needed to proceed (5).

In FY2022, ongoing capital expenses required to maintain the existing infrastructure or replace items in the capital asset inventory were moved back to operating budgets to reflect that they were more appropriately funded from ongoing operating revenue. The City shifted $1 million in annual expenses back to the operating budgets - $750,000 to the General Fund, $150,000 to the Parks and Recreation Fund, and $100,000 to the Water Operating Fund. Examples include computer and other equipment replacement, tree replacement, building maintenance, longline striping, sidewalk/curb repairs, crack sealing, and water plant equipment repairs/upgrades.

Operating Budget Impact

As part of the capital budget request submittal, departments are asked to identify any impact – positive or negative – on the operating budget. This is a component of the CIP Project Evaluation Scoring Sheet. A more detailed summary of each CIP project funded for the current fiscal year is available on the City's web site, including a project description, justification and budget impact. LINK TO: Capital Improvements Budget

Projects By Funding Source

Source	Project #	Priority	2026	2027	2028	2029	2030	Total
Capital Fund								
Parking Terminal Upgrades	CM-CM-01-26	1	23,100					**23,100**
Sustainability Elements of CIP	CM-SUST-22-1	1	10,000	25,000				**35,000**
Bank Ln - Pedestrian Enhancements - Implementation	COMDEV-04-25	1	1,700,000					**1,700,000**
Cardiac Monitors	Fire-02-26	1	55,000		60,000			**115,000**
Engine 4211 (07 E-One)	Fire-02-27	1		1,137,000				**1,137,000**
SAM System	Fire 03-27	1		63,000				**63,000**
Fire Department / PSB Renovations	Fire-04-26	1	750,000	3,000,000	3,000,000			**6,750,000**
Phone/Voicemail System Replacement	IT-01-27	1		160,000				**160,000**
City Wide Facility Access System (IT & PW)	IT-02-25	1	100,000	100,000				**200,000**
Indoor Sports Cameras	IT-03-26	1	15,000					**15,000**
Operational Framework Enhancements	IT-05-26	1	60,000					**60,000**
Security Cameras Internal/External Finalization	IT-06-26	1	85,000					**85,000**
CROYA Kitchen Renovation	PK-REC-03-24	1	25,000					**25,000**
Safety Boat replacement	PK-REC-03-26	1	75,000					**75,000**
New Police Station Construction	POLICE-01-26	1	25,000,000					**25,000,000**
Deerpath Streetscape Project	PW-01-21	1	2,310,000					**2,310,000**
Forest Park Bluff Slope Stabilization	PW-01-22	1	15,000	15,000	15,000			**45,000**
* ELAWA Capital Maintenance	PW-BLD-01-17	1	45,000	100,000	65,000	30,000	25,000	**265,000**
Rec Center RTU Replacements	PW-BLD-01-23	1	50,000	75,000				**125,000**
MS Boiler Replacement	PW-BLD-01-24	1			200,000			**200,000**
New Police Station Maintenance	PW-BLD-01-26	1	50,000	125,000	50,000	175,000	1,600,000	**2,000,000**
* Gorton Capital Maintenance	PW-BLD-02-14	1	20,000	50,000	20,000	40,000	25,000	**155,000**
MS Front Entrance Ramp Concrete Replacement	PW-BLD-02-26	1	50,000					**50,000**
South Beach Boat Pavilion Roof Replacement	PW-BLD-03-26	1		100,000				**100,000**
PSB Roofing Single-Ply Membrane & Two Roof Drains	PW-BLD-04-23	1			125,000			**125,000**
FS2 Generator Replacement	PW-BLD-05-24	1				175,000		**175,000**
Senior Center Air Cooled Chiller Replacement	PW-BLD-06-23	1	200,000					**200,000**
PSB Slag-Coal-Tar Roof Replacement	PW-BLD-07-23	1					425,000	**425,000**
Waveland Park: Picnic Shelter Renovation	PW-BLD-07-24	1	950,000					**950,000**
CROYA Roof Replacement With Mod. Bit.	PW-BLD-18-23	1				100,000		**100,000**
* Capital Equipment - General	PW-CEQ-01-09	1	900,000	795,000	780,000	1,075,000	950,000	**4,500,000**
Additional Capital Equipment - General	PW-CEQ-01-22	1	300,000	300,000	300,000	300,000	300,000	**1,500,000**
Waveland Park: Tennis Surface Maintenance	PW-PRK-01-18	1					60,000	**60,000**
West Park: Tennis Court Surface Maintenance	PW-PRK-01-22	1					60,000	**60,000**
Deerpath Park: Pickleball Surface Maintenance	PW-PRK-02-19	1					60,000	**60,000**

Source	Project #	Priority	2026	2027	2028	2029	2030	Total
Northcroft Park: Tennis Court Reconstruction	*PW-PRK-02-25*	1			30,000	500,000		**530,000**
Elawa Park: Playground Equipment Replacement	*PW-PRK-03-21*	1			500,000			**500,000**
Northcroft Park: Playground Equipment Replacement	*PW-PRK-03-24*	1					470,000	**470,000**
West Park: Baseball Diamond Replacement	*PW-PRK-09-25*	1					160,000	**160,000**
Townline Park: Baseball Diamond Improvements	*PW-PRK-10-25*	1					110,000	**110,000**
E Deerpath Ravine Outfall Repair - Construction	*PW-RAV-01-24*	1		625,000				**625,000**
Washington Road Ravine Construction - Construction	*PW-RAV-02-23*	1					800,000	**800,000**
Seminary Ravine Improvements Construction (GRANT)	*PW-RAV-02-24*	1		775,000				**775,000**
E Westminster Ravine Outfall Repair - Design	*PW-RAV-03-23*	1			125,000			**125,000**
Sheridan @ McCormick Ravine Repairs - Design	*PW-RAV-05-24*	1		75,000				**75,000**
N Mayflower Ravine Improvements - Design	*PW-RAV-07-23*	1				125,000		**125,000**
* Annual Pavement Resurfacing Program	*PW-RDB-01-09*	1	1,380,000		1,440,000	1,200,000		**4,020,000**
Bridge Inspections & Analyses	*PW-RDB-01-21*	1	60,000	60,000				**120,000**
Gas Light LED Conversions	*PW-RDB-02-19*	1	50,000	50,000	50,000	50,000	50,000	**250,000**
Old Mill Sidewalk Connectivity	*PW-RDB-02-25*	1		140,000				**140,000**
Off-Street: Oakwood Ave Parking Lot Resurfacing	*PW-RDB-03-24*	1					375,000	**375,000**
Walden East Bridge Repairs Design	*PW-RDB-03-25*	1	90,000					**90,000**
Intersection Traffic Light / Ped. Improvements	*PW-RDB-04-24*	1		450,000		350,000		**800,000**
* Annual Pavement Patching Program (Potholes)	*PW-RDB-06-14*	1	100,000	150,000	90,000	75,000	25,000	**440,000**
Off-Street: South Commuter (Bus Lot) Parking Lot	*PW-RDB-06-23*	1			25,000	300,000		**325,000**
Whispering Oaks Sidewalk Connections (SRTS grant)	*PW-RDB-07-23*	1	150,000					**150,000**
* Concrete Streets Repair Project	*PW-RDB-08-09*	1	80,000	145,000	50,000	50,000	25,000	**350,000**
McClory Bike Path Resurfacing (OldElm-Westleigh))	*PW-RDB-08-25*	1	250,000					**250,000**
Pavement Management Program	*PW-RDB-09-09*	1				125,000	25,000	**150,000**
Ringwood Bridge Replacement Phase I Design (grant)	*PW-RDB-10-12*	1	25,000					**25,000**
Waukegan & Everett Intersect. Improv. (grant)	*PW-RDB-12-13*	1		218,860	1,662,619			**1,881,479**
McLennon-Reed Bridge Repairs Construction	*PW-RDB-12-23*	1		1,880,000				**1,880,000**
Bluff's Edge Bridge Repairs Design	*PW-RDB-14-22*	1		80,000				**80,000**
Lake-Woodbine Bridge Reconstruction (grant)	*PW-RDB-19-09*	1		1,214,693				**1,214,693**
Waukegan & Westleigh Intersect. Improv. (grant)	*PW-RDB-27-09*	1	605,000	605,000				**1,210,000**
Carr-Thompson Bridge Repairs Design	*PW-RDB-27-11*	1			130,000			**130,000**
Storm Sewer Design - Western & Onwentsia	*PW-STM-02-15*	1			75,000			**75,000**
Storm Sewer Construction.- Western & Onwentsia	*PW-STM-02-16*	1					750,000	**750,000**
Storm Sewer Upgrade Design - Onwentsia&Poplar	*PW-STM-02-21*	1		75,000	100,000			**175,000**

Source	Project #	Priority	2026	2027	2028	2029	2030	Total
Storm Sewer Upgrade Construction-Onwentsia&Poplar	*PW-STM-02-22*	1			37,500	412,500		**450,000**
Storm Sewer Design Cherokee: Grandview-Forest Hill	*PW-STM-03-23*	1	85,000					**85,000**
Storm Sewer Const. Cherokee: Grandview-Forest Hill	*PW-STM-03-24*	1		1,200,000				**1,200,000**
Storm Design:Scott-Wisconsin and Griffith-Woodland	*PW-STM-03-25*	1				60,000		**60,000**
Storm Sewer Construction:Griffith-Woodland	*PW-STM-05-25*	1	200,000	200,000				**400,000**
* Annual Storm Sewer Lining Program	*PW-STM-06-09*	1	15,000	25,000	25,000	140,000	50,000	**255,000**
Storm Sewer Lining (Additional)	*PW-STM-06-10*	1	35,000	25,000	25,000			**85,000**
	Capital Fund Total		**35,913,100**	**14,038,553**	**8,980,119**	**5,282,500**	**6,345,000**	**70,559,272**

Cemetery Fund

Cemetery Ravine Restoration	*CM-CEM-01-26*	1	1,400,000					**1,400,000**
Arch Tuck Pointing	*CM-CEM-02-26*	1	50,000					**50,000**
Cemetery Service Road Repaving	*CM-CEM-03-26*	1	50,000					**50,000**
	Cemetery Fund Total		**1,500,000**	**0**	**0**	**0**	**0**	**1,500,000**

Contribution/Donation

CROYA Kitchen Renovation	*PK-REC-03-24*	1	100,000					**100,000**
	Contribution/Donation Total		**100,000**	**0**	**0**	**0**	**0**	**100,000**

Golf Course Fund

Deerpath Golf Course Hole 5 Bridge Replacement	*PK-DGC-02-21*	1	150,000					**150,000**
Deerpath Golf Course Hole 4 Bridge Replacement	*PK-DGC-02-22*	1	145,000					**145,000**
* Capital Equipment - Golf	*PW-CEQ-03-09*	1	55,000	55,000	45,000	75,000	25,000	**255,000**
Golf Course Parking Lot Improvements	*PW-RDB-03-23*	1		50,000	550,000			**600,000**
	Golf Course Fund Total		**350,000**	**105,000**	**595,000**	**75,000**	**25,000**	**1,150,000**

Source	Project #	Priority	2026	2027	2028	2029	2030	Total
Grant-Contribution-Capital Fund								
Deerpath Streetscape Project	*PW-01-21*	1	2,065,000					**2,065,000**
Seminary Ravine Improvements Construction (GRANT)	*PW-RAV-02-24*	1		975,000				**975,000**
Whispering Oaks Sidewalk Connections (SRTS grant)	*PW-RDB-07-23*	1	140,000					**140,000**
McClory Bike Path Resurfacing (OldElm-Westleigh))	*PW-RDB-08-25*	1	200,000					**200,000**
Waukegan & Everett Intersect. Improv. (grant)	*PW-RDB-12-13*	1		875,440	3,114,508			**3,989,948**
Lake-Woodbine Bridge Reconstruction (grant)	*PW-RDB-19-09*	1		3,345,000				**3,345,000**
Waukegan & Westleigh Intersect. Improv. (grant)	*PW-RDB-27-09*	1	1,310,000	1,310,000				**2,620,000**
Storm Sewer Upgrade Construction-Onwentsia&Poplar	*PW-STM-02-22*	1			112,500	1,087,500		**1,200,000**
Grant-Contribution-Capital Fund Total			**3,715,000**	**6,505,440**	**3,227,008**	**1,087,500**	**0**	**14,534,948**
Motor Fuel Tax Fund								
* Annual Pavement Resurfacing Program	*PW-RDB-01-09*	1		1,500,000			1,500,000	**3,000,000**
Motor Fuel Tax Fund Total			**0**	**1,500,000**	**0**	**0**	**1,500,000**	**3,000,000**
Park & Public Land Fund								
South Park: Tennis/Basketball Surface Maintenance	*PW-PRK-01-24*	1	30,000					**30,000**
Forest Park: Playground Equipment Replacement	*PW-PRK-02-21*	1	500,000					**500,000**
Park & Public Land Fund Total			**530,000**	**0**	**0**	**0**	**0**	**530,000**
Special Recreation Fund								
* Multiple Buildings: ADA Compliance	*PK-BLD-01-14*	1	70,000	70,000	70,000	70,000	70,000	**350,000**
Forest Park: Playground Equipment Replacement	*PW-PRK-02-21*	1	100,000					**100,000**
Elawa Park: Playground Equipment Replacement	*PW-PRK-03-21*	1			100,000			**100,000**
Northcroft Park: Playground Equipment Replacement	*PW-PRK-03-24*	1					100,000	**100,000**
Special Recreation Fund Total			**170,000**	**70,000**	**170,000**	**70,000**	**170,000**	**650,000**
Water and Sewer Fund								
* Overhead Sewer Cost Share Program	*COMDEV-01-13*	1	15,000	15,000	15,000	15,000	15,000	**75,000**
* Capital Equipment - Water	*PW-CEQ-02-09*	1	510,000	70,000	100,000	210,000	215,000	**1,105,000**
Waukegan & Everett Intersect. Improv. (grant)	*PW-RDB-12-13*	1			628,318			**628,318**
* Manhole Lining and I&I Repairs	*PW-SAN-02-20*	1	600,000	25,000	25,000	25,000	25,000	**700,000**
* Annual Sanitary Sewer Lining Program	*PW-SAN-05-09*	1	285,000	100,000	115,000	220,000	810,000	**1,530,000**
Water Meter Replacement Project	*PW-WAT-01-22*	1	1,190,000	1,280,000	1,315,000	1,590,000		**5,375,000**

Source	Project #	Priority	2026	2027	2028	2029	2030	Total
Watermain Replacement Prioritization Plan	*PW-WP-01-21*	1					50,000	**50,000**
Retaining Wall Repairs	*PW-WP-01-25*	1				165,000		**165,000**
AHU1 Cooling Coil Improvement	*PW-WP-01-26*	1	100,000					**100,000**
Membrane Roof Replacement	*PW-WP-02-26*	1					235,000	**235,000**
Membrane Module Evaluation/Replacement	*PW-WP-03-10*	1			400,000	450,000		**850,000**
Elevated Tank /Painting	*PW-WP-04-11*	1	120,000					**120,000**
Membrane System Controls	*PW-WP-04-21*	1			215,000			**215,000**
Freight Elevator Rebuild	*PW-WP-09-21*	1			370,000			**370,000**
Elevated Tank Generator Replacement	*PW-WP-17-21*	1	85,000					**85,000**
Spruce Lift Station Emerg. Generator Replacement	*PW-WP-19-21*	1		460,000				**460,000**
Clean 42" and 24" Intake Lines	*PW-WP-21-14*	1			300,000			**300,000**
Valve Repairs	*PW-WS-01-22*	1	165,000	130,000	100,000	125,000	100,000	**620,000**
Green Bay Rd Watermain Design (Linden-Greenwood)	*PW-WS-02-22*	1	100,000					**100,000**
Green Bay Rd Watermain Replc. (Linden-Greenwood)	*PW-WS-02-23*	1		950,000				**950,000**
Ahwahnee Ln Watermain Replacement (S. of Deerpath)	*PW-WS-02-25*	1	500,000					**500,000**
Basswood Rd Watermain Design (Blckthorn-Westleigh)	*PW-WS-07-21*	1	80,000					**80,000**
Basswood Rd Watermain Repl. (Blckthorn-Westleigh)	*PW-WS-07-22*	1		750,000				**750,000**
Butler Water Replc. (N. of Foster Pl-Waveland Park	*PW-WS-11-22*	1			860,000	1,290,000		**2,150,000**
Stone Ave Watermain Replacement (Buena-Valley)	*PW-WS-12-22*	1					1,050,000	**1,050,000**
	Water and Sewer Fund Total		**3,750,000**	**3,780,000**	**4,443,318**	**4,090,000**	**2,500,000**	**18,563,318**
	GRAND TOTAL		**46,028,100**	**25,998,993**	**17,415,445**	**10,605,000**	**10,540,000**	**110,587,538**

Proposed F.Y. 2026 Capital Equipment (Priority 1 Funded)
As of March 18, 2025

Fund	Department / Section	Unit #	New / Replace	Item	Budget
General	Police	3	Replace	Mid-Size SUV	$ 70,000
		5	Replace	Mid-Size SUV	$ 50,000
		20	Replace	Small-Size Truck	$ 40,000
	Fire	200	Replace	Mid-Size SUV	$ 70,000
		280	Replace	Dive Van	$ 70,000
	Sanitation	161	Replace	Refuse Collection Scooter	$ 45,000
		167	Replace	Refuse Collection Scooter	$ 45,000
		184	Replace	Front Load Recycle Truck	$ 420,000
	Streets	404	Replace	Medium Sized Truck	$ 65,000
	Senior Center*	65	Replace	Wheel Chair Accessible Van	$ 40,000
	Parks	306**	Replace / New	Mower	$ 20,000
		306**	Replace / New	Mower	$ 20,000
		306**	Replace / New	Mower	$ 20,000
		326	Replace	Medium Sized Truck	$ 100,000
		331	Replace	Trailer	$ 15,000
		338	Replace	Trailer	$ 20,000
		339	Replace	Trailer	$ 15,000
		369	Repairs	Dredger	$ 50,000
	Recreation	18007	Replace	Utility Vehicle	$ 25,000
				General Fund TOTAL	**$ 1,200,000**
Water	Water & Sewer	940	Replace	Backhoe	$ 225,000
		902	Replace	Valve Turner	$ 100,000
		New	New	Leak Detection Correlator	$ 40,000
		932	Replace	Medium Sized Truck	$ 145,000
				Water Fund TOTAL	**$ 510,000**
Golf	Golf	893	Replace	Mower	$ 55,000
				Golf Fund TOTAL	**$ 55,000**

*Senior Center replacement amount represents a 50/50 split from General Fund and Senior Foundation. Total replacement cost equals $80,000.
**A direct replacement of 306 (medium sized mower) is estimated to cost $60,000. Instead of a direct replacement, Parks is proposing three new mowers that allow for more efficient mowing.

Non-Funded Projects

Projects By Funding Source

Capital Fund

Bank Ln - Pedestrian Enhancements - Phase 2	*COMDEV-04-26*	4		1,200,000	2,700,000	500,000		**4,400,000**
4280 Water Rescue	*Fire-01-26*	4	25,000					**25,000**
Ladder Truck 4232 (03 E-One)	*Fire-01-29*	4				2,500,000		**2,500,000**
4200 (17 Tahoe)	*Fire-03-26*	4		20,000				**20,000**
Autopulse	*Fire-04-19*	4			18,000			**18,000**
BS&A Cloud	*IT-01-26*	4	280,000					**280,000**
Recreation Center Replacement	*PK-REC-10-01*	5					2,618,674	**2,618,674**
Axon Taser, BWC & Fleet Camera Replacement	*Police-1-28*	2			480,000			**480,000**
Police Portable Radio Replacement	*Police-1-29*	2				500,000		**500,000**
Basswood/Onwentsia Ped. Path	*PW-01-23*	4			55,000			**55,000**
Laurel Ave Bike Path Project	*PW-04-21*	4		100,000				**100,000**
Meadowood/Summerfield Ped. Path	*PW-05-21*	4		115,000				**115,000**
CBD:Infrastructure&Hardscape Updates-Design	*PW-ADM-02-26*	4		200,000				**200,000**
CBD:Infrastructure&Hardscape Updates-Construction	*PW-ADM-02-27*	4			2,000,000			**2,000,000**
CNW Fire Protection System	*PW-BLD-01-19*	2	100,000					**100,000**
Facility Condition Assessments	*PW-BLD-02-24*	4			100,000			**100,000**
MS Roof Replacement	*PW-BLD-04-24*	4				2,000,000		**2,000,000**
West Park Pavilion Roof Replacement	*PW-BLD-04-26*	4					100,000	**100,000**
MS Flooring, Carpet Replacement	*PW-BLD-09-23*	2			100,000	100,000		**200,000**
Rec Center HVAC Replacement, Valent Unit	*PW-BLD-12-20*	4					125,000	**125,000**
Senior Center Alarm System Upgrade	*PW-BLD-15-23*	4		50,000				**50,000**
PSB HVAC Replacement Two Boilers	*PW-BLD-42-20*	4					120,000	**120,000**
Forest Park: Beach Restoration	*PW-PRK-01-23*	4		300,000	300,000			**600,000**
South Park: Splash Pad	*PW-PRK-04-25*	4					500,000	**500,000**
Northcroft Park: Pickleball Courts Construction	*PW-PRK-07-25*	4			50,000	500,000		**550,000**
South Park: Baseball Diamond Replacement	*PW-PRK-08-25*	4			260,000			**260,000**
Townline Park: Baseball Safety Netting System	*PW-PRK-11-25*	4		200,000				**200,000**
Athletic Fields Natural Turf Improvement Design	*PW-PRK-12-25*	4	50,000					**50,000**
Walden Ravine Bed Restoration - Construction	*PW-RAV-04-24*	4					1,350,000	**1,350,000**
Seminary Ravine Improvements - Construction	*PW-RAV-09-23*	5	500,000	500,000	500,000	500,000	500,000	**2,500,000**
Market Square Brick Paver Replacement	*PW-RDB-01-25*	4			900,000			**900,000**
Waveland Park Walking Path Extension	*PW-RDB-01-26*	4				20,000	250,000	**270,000**
South Park: Athletic Field Parking Lot	*PW-RDB-02-12*	4			1,600,000			**1,600,000**
Walden East Bridge Repairs Construction	*PW-RDB-03-26*	4		900,000				**900,000**

Source	Project #	Priority	2026	2027	2028	2029	2030	Total
Off-Street: Mun. Services Parking Lot Resurfacing	*PW-RDB-04-23*	4					625,000	**625,000**
Off-Street: North Commuter Parking Lot Resurfacing	*PW-RDB-05-23*	4			20,000	1,125,000		**1,145,000**
Off-Street: Recreation Parking Lot Resurfacing	*PW-RDB-05-25*	4		600,000				**600,000**
Westleigh Rd (N. Shore) Ped Bridge-Design	*PW-RDB-06-16*	4				75,000		**75,000**
Westleigh Rd (N. Shore) Ped Bridge-Construction	*PW-RDB-06-17*	4					750,000	**750,000**
CNW Paver Restoration	*PW-RDB-10-19*	4		300,000				**300,000**
TTD Paver Restoration	*PW-RDB-11-19*	4			500,000			**500,000**
Westleigh Resurf. (41-Western)-PhII Design (grant)	*PW-RDB-11-26*	5		125,000				**125,000**
Westleigh Resurf. (41-Western)-Construction(grant)	*PW-RDB-11-27*	5				725,000		**725,000**
Bluff's Edge Bridge Repairs Construction	*PW-RDB-14-23*	4			800,000			**800,000**
Onwentsia Road Bridge Overlay	*PW-RDB-14-25*	4				245,000		**245,000**
Carr-Thompson Bridge Repairs Construction	*PW-RDB-27-12*	4				1,350,000		**1,350,000**
Storm Sewer Design: Buena and Quail	*PW-STM-06-25*	4					240,000	**240,000**
Storm Sewer Design: Woodland (Sheridan-Meadow)	*PW-STM-08-27*	4		45,000				**45,000**
Storm Sewer Const: Woodland (Sheridan-Meadow)	*PW-STM-08-28*	4			475,000			**475,000**
Storm Sewer Design: Estate Ln E Drainage Easements	*PW-STM-08-29*	4				10,000		**10,000**
Storm Sewer Const: Estate Ln E Drainage Easements	*PW-STM-08-30*	4					100,000	**100,000**
Storm Sewer Design Beverly Pl: Glenwood-Westleigh	*PW-STM-26-09*	4					350,000	**350,000**
	Capital Fund Total		**955,000**	**4,655,000**	**10,858,000**	**10,150,000**	**7,628,674**	**34,246,674**

Cemetery Fund

Small Garden Columbarium	*PK-CEM-05-09*	2				300,000		**300,000**
	Cemetery Fund Total		**0**	**0**	**0**	**300,000**	**0**	**300,000**

Grant-Contribution-Capital Fund

Seminary Ravine Improvements - Construction	*PW-RAV-09-23*	5	500,000	500,000	500,000	500,000	500,000	**2,500,000**
Westleigh Resurf. (41-Western)-Construction(grant)	*PW-RDB-11-27*	5				1,000,000		**1,000,000**
	Grant-Contribution-Capital Fund Total		**500,000**	**500,000**	**500,000**	**1,500,000**	**500,000**	**3,500,000**

Grant-Contribution-MFT

Ringwood Bridge Replacement Construction (grant)	*PW-RDB-10-14*	5				3,520,000		**3,520,000**
	Grant-Contribution-MFT Total		**0**	**0**	**0**	**3,520,000**	**0**	**3,520,000**

Motor Fuel Tax Fund

Ringwood Bridge Replacement Phase II Design(grant)	*PW-RDB-10-13*	5		425,000				**425,000**
Ringwood Bridge Replacement Construction (grant)	*PW-RDB-10-14*	5				880,000		**880,000**
	Motor Fuel Tax Fund Total		**0**	**425,000**	**0**	**880,000**	**0**	**1,305,000**

Special Recreation Fund

Recreation Center Replacement	*PK-REC-10-01*	5					26,451	**26,451**
South Park: Splash Pad	*PW-PRK-04-25*	4					100,000	**100,000**
	Special Recreation Fund Total		**0**	**0**	**0**	**0**	**126,451**	**126,451**

Water and Sewer Fund

Water Distribution System Pressure Sensors	*PW-WP-03-22*	4				200,000		**200,000**
Illinois Rd Watermain Design (Green Bay-Western)	*PW-WS-26-01*	4				150,000		**150,000**
Illinois Rd Watermain Constr. (Green Bay-Western)	*PW-WS-26-02*	4					1,500,000	**1,500,000**
	Water and Sewer Fund Total		**0**	**0**	**0**	**350,000**	**1,500,000**	**1,850,000**

GRAND TOTAL	**1,455,000**	**5,580,000**	**11,358,000**	**16,700,000**	**9,755,125**	**44,848,125**

CITY OF LAKE FOREST
FISCAL YEAR 2026 BUDGET
MAJOR REVENUE SOURCES

The estimation of revenues is a key component of the annual budget development. The City's approach is to make conservative revenue projections to avoid unanticipated budget shortfalls. Each revenue source is reviewed individually, recognizing that each revenue source is unique in its predictability, stability and volatility. Operating departments are responsible for generating revenue estimates for revenue sources under their direct control.

It is anticipated that actual collections for most revenue sources will vary from the estimates. Staff applies trend analysis, statistical techniques and common sense in projecting revenues. Lake Forest is an extremely stable community, heavily dependent on property tax revenues, but various factors will impact the City's revenue collections. Such factors include national and local economic conditions, State legislative actions and weather.

Special attention is focused on predicting the City's major revenue sources. The primary revenue sources impacting the City's current fiscal year budget are as follows:

Top Revenue Sources				
	Revenue Source	% of FY2026 City-wide Revenue	% of FY2026 General Fund Revenue	Estimated Growth over Prior Year
1	Property Taxes	26.63%	54.65%	5.63%
2	Inter-fund Transfers	13.45%	n/a	n/a
3	Internal Service Charges	7.23%	2.03%	0.00%
4	Water/Sewer Charges	6.49%	n/a	2.50%
5	Investment Income	7.20%	1.92%	n/a
6	Grant Revenue	2.59%	n/a	n/a
7	Sales Taxes	3.62%	6.83%	2.00%
8	Parks/Recreation Fees	2.65%	n/a	15.42%
9	Municipal Utility Taxes	1.99%	6.49%	1.45%
10	Income Tax	2.06%	6.72%	23.09%
11	Building Permits	.84%	2.73%	0.00%
12	Golf Course Fees	1.63%	n/a	8.01%
13	Ambulance Fees	1.30%	4.23%	0.00%
14	Real Estate Transfer Tax	1.20%	n/a	1.5%
15	Motor Vehicle Licenses	.89%	2.91%	0.00%
16	Sanitation Fee	.66%	2.14%	0.21%
	TOTAL	80.43%	90.65%	

On the following pages, a detailed description of these revenue sources is provided along with the assumptions incorporated in the FY2026 budget projection.

1. Property Tax — Budget Estimate: $38,170,612

As a home-rule municipality, the City may impose any type of property tax levy without a rate limitation, except where specifically prohibited by State Statute. The City Council adopts a tax levy ordinance, which must be filed by the last Tuesday of each December with the County Clerk. The County determines the property tax rate required to generate the taxes approved in the levy ordinance. This rate is imposed equally upon all taxable properties based on the equalized assessed valuation (EAV). The County is required by Statute to collect real estate taxes on behalf of the City. The collection rate for this revenue source is nearly 100%, making it a reliable, stable and predictable revenue source. The FY2026 estimate is based on the 2024 tax levy, which reflected a 4.67% increase over the 2023 levy extension, as well as Tax Increment Financing (TIF) Proceeds and Special Service Area tax levies.

2. Inter-fund Transfers — Budget Estimate: $19,283,038

Inter-fund transfers do not represent inflows of resources to the City. These are accounting transactions representing transfers from one fund to another for a variety of specific purposes. These transfers will fluctuate from year to year. The most significant inter-fund transfer is the property tax levy for police and fire pension obligations and the public safety pension fee. These are recorded as a General Fund revenue and expense, as well as an "Inter-fund Transfer In" for the Police and Fire pension funds.

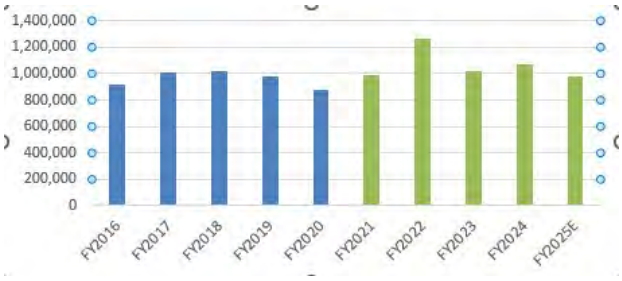
3. Internal Service Charges — Budget Estimate: $10,360,704

Although a significant revenue source from a budgetary standpoint, internal service charges do not represent an inflow of resources to the City. They represent cost accounting transactions that support the calculation of the true cost of services provided. Internal service charges are projected to decrease overall by 4.04% over FY25, with individual changes as follows:

- administrative services provided by General Fund departments to other funds of the City (2.5%)
- vehicle maintenance/fleet charges to operating department budgets (0.00%)
- liability insurance fund charges assessed to operating department budgets (0.00%)
- self-insurance fund charges assessed to operating department budgets (-7.42%)

4. Water and Sanitary Sewer Charges — Budget Estimate: $ 9,301,178

The City's Water and Sanitary Sewer utility is a self-supporting fund which receives no tax or General Fund support. Fees and user charges are established at a level to pay all operating and capital costs of the utility. For the current fiscal year, fee increases have been approved to generate a 2.50% increase in revenue based on a rolling five-year history of consumption. Water sales are extremely volatile due to the impact weather has on summer consumption, as shown in this chart:



5. Investment Income **Budget Estimate: $ 10,317,573**

The City is significantly limited by State Statute as to the types of investments that can be made with operating funds. The Cemetery Commission, Fire Pension Board and Police Pension Board have greater flexibility in their investment management. The City budgets investment income for the Fire Pension and Police Pension funds to meet its actuarial target of 6.50% annually.

6. Grant Revenue **Budget Estimate: $ 3,715,000**

City departments pursue grant opportunities with an emphasis on grant funding for capital projects. Only grants that have been awarded are included in the budget. The FY26 Budget includes grant funds associated with Deerpath Streetscape, Whispering Oaks Sidewalk, Waukegan. Westleigh Intersection, McClory Bike Path and the Ahwahnee Road Storm Sewer upgrades funded from American Rescue Plan Act (ARPA) funds.

7. Sales Taxes **Budget Estimate: $ 5,186,327**

The City receives a 1.00% municipal tax on sales within the City that is deposited to the General Fund and a home rule sales tax, increased from .50% to 1.00% effective July 1, 2019, that is deposited to the Capital Improvements Fund. These taxes are collected by the Illinois Department of Revenue and remitted to the City on a monthly basis. For FY26, the City has projected a 2% increase in sales tax revenues compared to the FY25 budget as sales continue to return to pre-COVID levels, offset by a reduction of $525,000 due to the Governor's proposal to eliminate the grocery tax effective 7/1/24.

8. Parks and Recreation Fees **Budget Estimate: $4,149,273**

The Parks and Recreation Fund budget is partially supported (approximately 35%) by programming fees. A variety of programs are provided and fees are established in consultation with the Parks and Recreation Board. A significant reduction in this revenue source occurred in late FY20 and throughout FY21 due to COVID restrictions. The FY26 Budget assumes program participation will increase. The department will implement expense reductions if programming fees cannot be realized.

9. Municipal Utility Taxes **Budget Estimate: $2,849,070**

Through its municipal taxing powers, the City assesses utility taxes on water, electric, natural gas and telecommunications. These revenues can fluctuate significantly from budget estimates due to the impact of weather on electric and natural gas consumption. Multi-year trends are used to project anticipated revenues for the current budget period. A reduction in telecommunications utility tax is forecasted to reflect recent trends, based primarily on the reduction of land lines.

10. Income Tax **Budget Estimate: $2,951,731**

The City has received income tax distributions since 1969 through the State of Illinois pursuant to a funding partnership (Local Government Distributive Fund – LGDF). Until January 2011, cities and counties in Illinois received 10% of the total state income tax revenues through LGDF, allocated on a per capita basis. Since January 2011, the municipal allocation has been reduced with the State electing not to share revenues generated from an increase in State income tax rates. For FY26, the City has

budgeted LGDF distributions at the current allocation rate of 6.47% of individual and 6.845% of corporate income tax collections.

11. Building Permits **Budget Estimate: $1,200,000**

Permit fees are assessed on development within the City. This revenue source is budgeted based on known developments plus analysis of multi-year trends for recurring permits.

12. Golf Course Fees **Budget Estimate: $2,340,977**

Similar to the Water and Sanitary Sewer Fund, the Deerpath Golf Course is operated as an Enterprise (self-supporting) fund. Effective January 1, 2015, the City entered into an operating agreement with Kemper Sports Management to operate the golf course. The COVID pandemic had a very positive impact on golf course revenues due to good weather and a general desire to seek outdoor activities without group gatherings, and this positive trend has continued.

13. Ambulance Fees **Budget Estimate: $1,859,034**

The City collects ambulance transport fees for calls within the City. In addition, the City provides ambulance transport services to the Village of Lake Bluff and Rockland Fire Protection District. The FY26 budget reflects a 1.63% increase over projected FY25 revenue.

14. Real Estate Transfer Tax **Budget Estimate: $1,725,000**

The City assesses a tax of $4 per $1,000 on the transfer of real estate. The tax revenue is deposited into the Capital Improvements Fund to support the City's Five Year Capital Improvement Program. Similar to housing sales around the country, the City experienced a record-breaking number of sales in FY21 and FY22. FY23 and FY24 has seen a reduction in the number of sales, but the average sales price is higher compared to previous years. The FY26 Budget anticipates revenue more consistent with pre-COVID levels.

15. Motor Vehicle License Fees **Budget Estimate: $1,280,000**

City Code requires all motor vehicles registered in the City to display a Lake Forest vehicle sticker. The vehicle sticker period is May 1 to April 30. The fee for a passenger vehicle is $85 per year. No increase in the fee is projected for FY26.

16. Sanitation Fee **Budget Estimate: $940,000**

The City imposes a sanitation fee to residential households of $12/month, which includes twice a week refuse collection, recycling and compost center. The fee is assessed quarterly on the utility bill. No increase in the fee or revenue is projected for FY26.

CITY OF LAKE FOREST

SUMMARY OF REVENUES		2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ACCOUNT	**DESCRIPTION**				
Fund 101 - General					
311.01-00	CURRENT LEVY - PROP TAX	15,349,082	15,905,862	15,916,731	16,710,325
311.03-00	SSA TAX	54,565	54,565	54,565	54,565
311.04-00	FIREFIGHTER PENSION TAX	2,410,784	2,403,239	2,387,072	2,373,799
311.05-00	POLICE PENSION TAX LEVY	3,294,726	3,284,422	3,262,367	3,451,096
311.08-00	IMRF	667,120	690,150	690,149	708,289
311.09-00	SOCIAL SECURITY	667,120	690,150	690,149	708,289
312.01-00	REPLACEMENT OF PERS PROP	197,215	188,466	134,106	130,000
312.09-00	INCOME TAX	3,223,065	2,397,993	3,351,459	2,951,731
312.10-00	TELECOMMUNICATIONS	619,126	563,502	648,487	575,000
312.11-00	LOCAL USE TAX	731,364	776,882	730,911	695,529
312.11-01	CANNABIS TAX	30,646	30,000	32,343	32,990
312.12-00	MUNICIPAL SALES AND USE	3,513,006	2,609,586	3,204,416	2,303,505
313.02-01	ELECTRICITY	1,076,383	1,095,993	1,088,746	1,065,831
313.02-02	GAS	814,816	736,500	795,004	819,334
313.02-03	WATER	411,516	412,391	370,621	388,905
313.06-00	HOTEL/MOTEL TAX	534,279	535,500	611,711	545,000
318.03-00	ROAD AND BRIDGE	200,503	195,000	196,324	195,000
321.01-00	ELECTRICAL CONTRACTOR LIC	420	360	360	360
321.02-00	ALCOHOLIC BEVERAGE LIC	104,055	102,530	92,800	102,530
321.03-00	HEALTH LICENSE	24,900	25,000	24,000	24,000
321.04-00	VENDING MACHINE LIC	8,605	7,500	7,500	7,500
321.05-00	HEAT/AC CONTRACTOR LIC	3,600	2,700	2,700	2,700
321.20-00	OTHER BUSINESS LICENSE	6,125	3,785	3,845	3,845
321.20-01	MOTOR VEHICLE	1,290,036	1,280,000	1,288,000	1,280,000
322.10-01	BUILDING PERMITS PRIMARY	2,900,306	1,300,000	1,900,000	1,200,000
322.10-24	RECORDING FEES	3,328	3,000	2,500	2,500
322.30-05	NORTH BEACH PARKING	36,295	36,653	38,775	39,163
322.40-01	LANDSCAPE LICENSE	39,760	38,000	38,000	38,000
322.70-02	SPECIAL EVENTS	11,346	3,500	9,500	6,000
322.70-04	SPECIAL EVENTS - STREETS	1,613	500	175	500
322.70-05	SPECIAL EVENTS - POLICE	110	500	100	500
322.70-06	SPECIAL EVENTS - FIRE	220	500	125	500
331.00-00	FEDERAL GOVERNMENT GRANT	4,913		463	
332.08-00	STATE GRANT	9,698		11,052	
333.03-00	CANINE GRANT		6,000		
333.05-00	GRANTS	12,000			
336.01-00	CONTRIBUTIONS/DONATIONS	2,700		200	
341.01-01	DAMAGE TO PROP/SERVICES	9,418	5,000	18,340	5,000
341.01-02	BRUSH REMOVAL	610	2,000	1,005	1,000
341.01-07	SALE OF SCRAP METAL		500	500	500
341.02-01	PARKING DECALS	270,441	275,000	272,000	230,000

CITY OF LAKE FOREST

SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
341.02-02	UNLIMITED PARKING	33,500	30,000	33,500	32,000
341.02-03	MILWAUKEE RR/EVERETT LOT	104,872	90,900	120,000	121,200
341.02-04	WESTMINSTER LOT	16,006	18,180	54,000	52,000
341.02-05	OAKWOOD LOT	40,543	40,400	500	500
341.03-01	MS VENDING MACHINES	7,802	5,000	7,000	6,500
341.03-06	CNW TENANTS	20,333	19,039	20,945	21,605
341.03-07	QUARTA LOT LF BANK	80,815	82,126	83,055	86,387
341.03-08	MUSIC INSTITUTE	45,508	46,758	46,873	48,000
341.03-14	GASB TENANT LEASES	2,291	20,229	27,652	28,343
341.04-02	VITAL STATISTICS	37,888	32,118	35,200	35,200
341.10-01	SITE GRADING PERMIT	88,980	65,000	75,000	55,000
341.10-02	WATER SHED DEV PERMIT	5,240	8,000	4,500	5,000
341.10-03	ELEVATOR INSPECTION FEE	16,475	50,000	50,000	50,000
341.10-04	BANNOCKBURN PLAN REVIEW	54,650	30,000	54,507	30,000
341.10-05	LK BLUFF INSPECTION	39,333	39,000	40,670	41,890
341.10-06	BUILDING REVIEW FEE (BRB)	27,139	15,000	17,000	15,000
341.10-09	COPIES	1,687	800	1,143	1,000
341.10-10	HIST PRESERVATION COMM	10,125	10,000	11,000	10,000
341.10-11	PLAN COMMISSION FEE (PC)	12,338	5,000	2,000	2,000
341.10-12	ZONING BOARD OF APPEALS	6,712	4,000	5,000	5,000
341.10-13	MAPS	52	25		
341.10-14	TREE REMOVAL PERMIT	40,100	40,000	40,000	40,000
341.10-15	MAINTENANCE OF PROPERTY	(12,550)	750		
341.15-00	ENGINEERING SERVICE (REIM)	34,579		65,000	
341.15-01	ENGINEERING PERMIT REVIEW	66,779	50,000	175	
341.15-10	PW IMPACT FEE	15,546	7,752	10,879	7,818
341.15-20	CBD SNOW REMOVAL	15,873	12,000	13,000	13,500
341.15-21	ROUTE 43/60 SNOW REMOVAL IGA	80,263	81,868	82,413	84,061
341.15-30	GRASS/LEAF BAG/STICKERS	45,462	43,250	43,250	43,500
341.15-31	SPECIAL SANITATION PICKUP	18,445	22,250	18,750	19,000
341.15-32	RECYCLING BINS	1,940	1,800	1,000	1,000
341.20-01	AMBULANCE FEES	1,071,424	1,176,058	1,071,330	1,082,043
341.20-05	FIRE PREVENTION INSPECT	4,600	3,500	3,500	3,500
341.20-06	AMBULANCE - LAKE BLUFF	525,989	547,960	475,488	484,998
341.20-07	AMBLNCE - RFPD(KNOLLWOOD)	271,530	282,391	282,392	291,993
341.20-08	FIRE & EMRGNCY IMPACT FEE	18,970	9,681	13,609	9,738
341.20-09	GEMT AMBULANCE FEES	179,962	100,000	138,000	100,000
341.20-10	LAKE FOREST HOSPITAL SUPPORT	877	877	877	877
341.20-11	FIRE - TOLLWAY IGA ASSISTANCE	8,640	11,020	10,000	11,030
341.30-04	ANIMAL WARDEN	50		25	
341.30-08	POLICE - MISC FEES	3,387	19,000	19,000	19,000
341.30-09	FALSE ALARMS - POLICE	300	1,000	3,000	3,000
341.30-10	POLICE IMPACT FEE	28,568	14,301	20,229	14,547

CITY OF LAKE FOREST

SUMMARY OF REVENUES		2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ACCOUNT	**DESCRIPTION**				
341.30-11	ADMIN HEARING COURT FEES	3,580	3,500	3,500	3,500
341.30-13	SRO COST SHARE	67,142	77,905	56,000	77,200
341.30-14	HEARING OFFICER	16,980	21,500	21,500	21,500
341.90-01	FINANCE/ADMIN SERVICES	844,982	866,106	866,106	892,090
346.14-03	MARKETING				12,000
349.06-09	SANITATION FEE	943,168	938,000	940,000	940,000
351.01-00	FINE- CITY ORDINANCE	139,909	120,000	120,000	120,000
351.02-00	FINE - CIRCUIT COURT	96,954	125,000	125,000	100,000
351.04-00	FINE- ANIMAL/BURNING	430	450	450	450
351.07-00	VIOLATIONS COM DEV	11,750	10,000	10,000	10,000
361.01-00	INTEREST ON INVESTMENTS	2,068,812	820,000	1,780,000	820,000
361.01-02	LOAN INTEREST	11,079	12,000	24,500	23,250
361.01-04	GASB LEASE INTEREST	15,176			
370.01-00	CABLE FRANCHISE	526,469	520,000	496,710	496,000
370.03-00	ACTIVITIES - CROYA	49,348	44,000	44,000	44,000
370.03-01	CROYA RENTAL FEES	6,773	6,000	6,000	6,000
370.04-00	CROYA SERVICES	80,000	75,000	160,000	181,857
370.10-22	BOND REDEMPTIONS	123,892	40,000	40,000	40,000
372.11-00	PUBLIC SAFETY PENSION FEE	592,283	590,000	590,000	590,000
379.10-00	OTHER REVENUE	75,154	20,000	15,000	20,000
392.01-00	SALE OF PROPERTY	4,317			
ESTIMATED REVENUES - FUND 101		**47,287,036**	**42,989,723**	**46,177,329**	**43,927,863**
Fund 120 - FLEX					
361.01-00	INTEREST ON INVESTMENTS	82	35	200	
ESTIMATED REVENUES - FUND 120		**82**	**35**	**200**	
Fund 122 - LF HOSPITAL PROJECT					
322.10-02	BUILDING PERMITS PRIMARY	715,225	1,000,000	1,426,691	
361.01-00	INTEREST ON INVESTMENTS	26,308		56,559	42,000
ESTIMATED REVENUES - FUND 122		**741,533**	**1,000,000**	**1,483,250**	**42,000**
Fund 201 - PARK AND PUBLIC LAND					
332.08-00	STATE GRANT				
349.01-01	PARK DEVELOPMENT	47,003	62,672	103,039	
361.01-00	INTEREST ON INVESTMENTS	103,698	25,805	52,802	27,707
ESTIMATED REVENUES - FUND 201		**150,701**	**88,477**	**155,841**	**27,707**
Fund 202 - MOTOR FUEL TAX					
312.04-00	MOTOR FUEL TAX ALLOTMENT	850,595	850,149	891,417	904,788
332.09-00	REBUILD ILLINOIS GRANT				
361.01-00	INTEREST ON INVESTMENTS	162,330	78,916	120,857	71,825

CITY OF LAKE FOREST

SUMMARY OF REVENUES		2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ACCOUNT	**DESCRIPTION**				
ESTIMATED REVENUES - FUND 202		**1,012,925**	**929,065**	**1,012,274**	**976,613**
Fund 205 - EMERGENCY TELEPHONE					
331.13-00	FEDERAL GRANT				
349.04-00	TELEPHONE 911	498,718	430,000	433,082	430,000
361.01-00	INTEREST ON INVESTMENTS	3,569	2,800	3,700	2,500
ESTIMATED REVENUES - FUND 205		**502,287**	**432,800**	**436,782**	**432,500**
Fund 210 - SENIOR RESOURCES					
336.02-00	FOUNDATION SUPPORT	70,000	174,769	127,000	160,000
336.08-00	LAKE BLUFF CONTRIBUTION	96,564	90,620	90,620	94,000
336.17-00	CAR DONATION	34,003	34,000	34,000	34,000
340.02-00	MEMBERSHIP DUES	34,360	33,000	35,000	36,000
340.04-00	TRIPS	33,415	29,000	40,000	37,000
340.14-00	MEALS/PARTIES	33,971	30,000	34,500	35,500
340.15-00	CLASSES/LECTURES	30,469	25,000	26,000	25,000
340.16-00	SENIOR CAR USER FEE	2,499	2,500	2,500	2,500
340.19-00	ROOM CONTRACTS	1,275	1,500	2,000	2,500
340.23-00	MASSAGE THERAPY FEES			3,000	7,500
340.24-00	PODIATRY - ROOM RENTAL	150	500	500	500
340.27-00	CLASSES/LECTURES SPONSORS	2,100	5,000	4,000	5,000
340.28-00	MEALS/PARTIES SPONSORS	3,900	9,000	5,400	6,000
361.01-00	INTEREST ON INVESTMENTS	6,771	7,000	7,000	7,000
379.10-00	OTHER REVENUE				
391.01-01	(LF) GENERAL FUND	283,509	285,000	285,000	297,000
391.11-01	SUPPORT SERVICES SUBSIDY		10,000		
ESTIMATED REVENUES - FUND 210		**632,986**	**736,889**	**696,520**	**749,500**
Fund 220 - PARKS AND RECREATION					
311.01-00	CURRENT LEVY - PROP TAX	5,612,886	5,873,784	5,879,846	5,788,840
311.08-00	IMRF	317,464	326,648	328,229	333,361
311.09-00	SOCIAL SECURITY	317,464	326,647	328,228	333,361
311.11-00	SPECIFIC PURPOSE	124,139	125,000	125,000	125,000
312.01-00	REPLACEMENT OF PERS PROP	89,941	80,000	80,000	80,000
332.08-00	STATE GRANT	14,025			
336.01-00	CONTRIBUTIONS/DONATIONS		2,000	100	2,000
336.01-11	PARKS CONTRIBUTIONS	10,500	6,000	6,000	6,000
336.01-12	WILDLIFE CENTER CONTRIBUTIONS/DONA	56,859			
336.01-14	STIRLING HALL DEVELOPMENT	2,000	2,000	5,000	2,000
336.01-15	DANCE	20			
336.01-16	ADOPT A PARK	57,276	50,000	50,000	50,000
336.01-18	FORESTRY CONTRIBUTIONS	8,279	7,000	9,000	7,000
346.08-01	SFIF - SOCCER	11,310	11,000	15,640	12,000

CITY OF LAKE FOREST

SUMMARY OF REVENUES		2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ACCOUNT	DESCRIPTION				
346.08-02	SFIF - FIELD SPORTS	6,330	7,000	7,120	8,900
346.08-03	SFIF - FOOTBALL	3,510	4,780	7,780	8,520
346.08-04	SFIF - BASEBALL/SOFTBALL	5,380	4,700	2,810	7,360
346.09-02	TAE KWON DO	23,602	22,230	21,350	23,686
346.10-04	BASKETBALL - HOUSE LEAGUE	68,628	80,388	72,078	78,560
346.10-05	GIRLS VOLLEYBALL	10,407	10,462	7,152	10,740
346.10-06	BASKETBALL-SPECIAL	25,202	30,516	17,786	21,368
346.10-09	WORKSHOPS/ACTIVITIES	15,683	15,138	11,445	15,008
346.10-10	FLAG FOOTBALL-BOYS	70,058	76,776	73,276	74,324
346.10-11	HURRAY FOR SUMMER	114,099	111,920	122,909	154,054
346.10-12	BASEBALL HOUSE LEAGUE	63,966	85,050	222,156	252,656
346.10-14	SOFTBALL-HOUSE LEAGUE	31,896	97,104	47,100	150,540
346.10-17	SPORTS CAMP - YOUTH	3,080	4,320	4,582	9,250
346.10-18	SUPERSTARS CAMP	208,546	233,434	272,226	289,060
346.10-19	LACROSSE	36,031	57,850	35,750	42,370
346.10-21	TACKLE FOOTBALL	124,781	131,228	130,784	142,153
346.10-22	CHILDREN'S CREATIVE ARTS	41,390	38,003	34,887	39,673
346.10-23	SATELLITE CENTER	32,569	24,184	28,746	24,276
346.10-24	KARATE	37,700	41,000	38,000	38,860
346.10-25	SAILING	295,950	288,128	215,000	288,221
346.10-26	BEACH	44,900	46,495	44,318	45,120
346.10-28	TENNIS INSTRUCTION	21,079	21,174	17,793	15,574
346.10-29	CAMP OF THE ARTS	95,665	105,000	153,650	192,640
346.10-30	DAY CAMP	180,812	207,944	214,227	238,996
346.10-34	DANCE ACADEMY	194,461	208,820	170,000	180,500
346.10-45	C.I.T	15,337	22,862	27,881	28,915
346.10-47	DANCE SPECIAL	68,910	72,680	75,000	71,080
346.10-50	THEATRE ARTS	2,104	2,500	2,850	2,500
346.11-02	SOFTBALL-ADULT	1,600		4,250	5,100
346.11-03	CULTURAL ARTS - ADULTS	140,470	100,389	125,706	144,379
346.11-07	ADULT ATHLETICS	50,665	43,296	91,000	87,194
346.11-08	COURTS SPORTS	38,154	43,438	34,375	37,774
346.11-09	FITNESS - BABYSITTING	8,178	6,525	5,742	7,950
346.11-11	FITNESS - FLOOR/MEMBERSHP	200,584	221,167	210,850	236,400
346.11-12	FITNESS - GROUP EXERCISE	20,521	23,519	23,414	28,876
346.11-13	FITNESS - LF DAY 5K RUN			3,561	3,655
346.11-14	FITNESS - PERSONAL TRAING	83,745	78,588	98,056	99,048
346.12-03	RECREATION CENTER	18,673	22,700	14,500	17,820
346.12-04	SPECIAL EVENTS	16,137	24,549	22,677	29,340
346.12-06	BIRTHDAY PARTIES	650	1,500	1,850	3,680
346.13-02	KINDERHAVEN	359,495	315,325	358,686	364,697
346.13-03	PRE SCHOOL PROGRAMS	126,512	106,970	111,606	117,187
346.14-02	CONCESSIONS	83,920	228,300	79,500	141,300

CITY OF LAKE FOREST

SUMMARY OF REVENUES		2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ACCOUNT	**DESCRIPTION**				
346.14-03	MARKETING	12,280	16,183	16,183	
346.30-10	FOREST PARK PERMITS	207,857	187,420	176,000	192,469
346.30-11	NON-RESIDENT BEACH FEE	46		875	
346.30-12	PARK PICNIC PERMITS	10,717	15,250	15,000	20,000
346.30-14	ATHLETIC FIELD SERVICES	92,032	132,000	117,230	132,000
346.30-15	SPECIAL EVENTS PARKS	1,692	1,000	1,800	1,500
361.01-00	INTEREST ON INVESTMENTS	212,269	60,000	199,562	100,000
379.10-00	OTHER REVENUE	20,079	30,000	20,405	30,000
379.12-00	PROGRAM REFUND FEE		500		500
391.01-01	INTERFUND TRANSFER	24,798		28,040	170,488
ESTIMATED REVENUES - FUND 220		**10,195,313**	**10,520,384**	**10,666,567**	**11,165,823**
Fund 224 - SPECIAL RECREATION					
311.06-00	SPECIAL RECREATION	529,120	553,413	554,773	572,234
361.01-00	INTEREST ON INVESTMENTS	48,234	10,000	45,000	15,826
ESTIMATED REVENUES - FUND 224		**577,354**	**563,413**	**599,773**	**588,060**
Fund 230 - CEMETERY GENERAL					
336.01-00	CONTRIBUTIONS/DONATIONS	34,279	12,000	19,635	12,000
344.10-15	COLUMBARIUM NICHES	190,925	145,000	280,360	213,400
344.60-01	LOT SALES	664,600	679,600	620,400	611,600
344.60-02	CEMETERY SERVICE CHARGES	204,769	170,000	236,799	200,000
344.90-01	FINANCE/ADMIN SERVICES	43,111	35,000	35,000	35,000
361.01-00	INTEREST ON INVESTMENTS	252,251	100,000	160,000	150,000
363.09-00	NET GAIN/LOSS INVESTMENTS	1,187,773		1,500,000	
391.01-01	INTERFUND TRANSFER	1,000		2,000	8,140
ESTIMATED REVENUES - FUND 230		**2,578,708**	**1,141,600**	**2,854,194**	**1,230,140**
Fund 245 - FOREIGN FIRE INSURANCE					
349.03-00	FOREIGN FIRE INSURANCE	144,992	150,000	189,618	190,000
361.01-00	INTEREST ON INVESTMENTS	3,301		180	
ESTIMATED REVENUES - FUND 245		**148,293**	**150,000**	**189,798**	**190,000**
Fund 247 - POLICE RESTRICTED FUNDS					
312.13-00	SENATE BILL 740	13,803	1,000	8,000	5,000
342.40-01	DRUG ASSET FORFEITURE		2,500	5,500	2,500
349.04-01	DUI/TOW IMPOUND FEE	29,000	25,000	25,000	25,000
349.04-02	ALCOHOL ASSET FORFEITURE				
349.04-03	ECITATION FEE	1,092	1,000	1,000	1,000
361.01-00	INTEREST ON INVESTMENTS	9,428		8,000	
ESTIMATED REVENUES - FUND 247		**53,323**	**29,500**	**47,500**	**33,500**
Fund 248 - HOUSING TRUST					

CITY OF LAKE FOREST

SUMMARY OF REVENUES		2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ACCOUNT	**DESCRIPTION**				
313.07-00	DEMOLITION TAX	18,000	30,000	42,000	24,000
349.05-00	PYMT LIEU OF AFFORD HOUSE				
361.01-00	INTEREST ON INVESTMENTS	131,159	70,000	110,911	57,000
ESTIMATED REVENUES - FUND 248		**149,159**	**100,000**	**152,911**	**81,000**
Fund 311 - CAPITAL IMPROVEMENTS					
311.01-00	CURRENT LEVY - PROP TAX	1,543,193	1,542,169	1,544,458	1,600,000
311.03-00	SSA TAX	9,764	9,764	9,764	9,764
313.01-00	HOME RULES SALES TAX	2,364,194	1,989,293	2,144,405	2,187,293
313.07-00	DEMOLITION TAX	18,000	30,000	42,000	24,000
313.08-00	REAL ESTATE TRANSFER TAX	1,869,145	1,700,000	1,700,000	1,725,500
331.13-00	FEDERAL GRANT	273,683	3,045,000	48,101	3,515,000
332.08-00	STATE GRANT	72,228		400,000	200,000
333.06-00	LOCAL GOVERNMENT GRANT	11,000			
336.01-00	CONTRIBUTIONS/DONATIONS	15,565	270,000	1,525,000	100,000
336.01-17	COVID-19 GRANTS & REIMBURSEMENTS		2,393,252	2,479,784	
341.03-14	TENANT LEASES	32,526	30,550	61,440	63,283
349.01-01	PARK DEVELOPMENT				62,672
349.06-00	ADM FEE RE TX EXEMPT STMP	14,000	10,000	10,000	10,000
349.06-01	DAMAGE TO PROP/SERVICES	3,000			
349.06-06	HIGH IMPACT TRAFFIC	4,300	3,210	3,210	3,210
349.06-10	OUTSIDE REFUSE COLLECTION	53,490	51,500	51,500	53,045
349.06-11	SANITATION RECYCLABLES	28,222	25,000	25,000	25,000
349.07-01	IN LIEU TREE REPLACEMENT	(1,448)			
361.01-00	INTEREST ON INVESTMENTS	1,655,664	696,500	1,418,582	717,181
361.01-03	TIF NOTE - INTEREST	675,000			
363.09-00	NET GAIN/LOSS INVESTMENTS	(29,628)			
379.10-00	OTHER REVENUE	3,435	5,000	5,000	5,000
379.25-00	IRMA	212,933		26,181	
391.01-01	GENERAL FUND	5,580,000	1,200,000	1,200,000	6,000,000
391.01-22	LF HOSPITAL PROJECT	356,700			1,242,562
391.02-01	INTERFUND TRANSFER				421,270
391.02-10	INTERFUND TRANSFER	15,565			
391.02-20	PARKS AND RECREATION FUND	24,832			
391.03-22	FUND 322 TIF FUND		400,000	1,200,000	400,000
391.04-25	TRANSFER 2% SALES TAX FUND	438,542			
392.01-00	SALE OF PROPERTY				
392.11-00	SALE OF EQUIPMENT	13,256	20,000	25,869	20,000
393.00-00	BOND PROCEEDS				19,000,000
ESTIMATED REVENUES - FUND 311		**15,257,161**	**13,421,238**	**13,920,294**	**37,384,780**
Fund 322 - LAUREL/WESTERN REDEVELOP					
311.01-00	CURRENT LEVY - PROP TAX	1,547,526	1,586,214	1,734,600	1,786,638

CITY OF LAKE FOREST

SUMMARY OF REVENUES		2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ACCOUNT	**DESCRIPTION**				
361.01-00	INTEREST ON INVESTMENTS	51,821	40,000	55,312	45,000
ESTIMATED REVENUES - FUND 322		**1,599,347**	**1,626,214**	**1,789,912**	**1,831,638**
Fund 424 - SSA 29 - SAUNDERS RD					
311.01-00	CURRENT LEVY - PROP TAX	156,608			
361.01-00	INTEREST ON INVESTMENTS	3,037			
ESTIMATED REVENUES - FUND 424		**159,645**			
Fund 425 - 2004B/2011B/2019 BOND STRM SWR					
361.01-00	INTEREST ON INVESTMENTS	28,812			
ESTIMATED REVENUES - FUND 425		**28,812**			
Fund 428 - 2009/2019 G.O. BONDS - WTRN AV					
311.01-00	CURRENT LEVY - PROP TAX	261,010	258,950	259,358	258,200
361.01-00	INTEREST ON INVESTMENTS	6,532	2,500	6,300	2,500
ESTIMATED REVENUES - FUND 428		**267,542**	**261,450**	**265,658**	**260,700**
Fund 429 - 2010/2019 G O BOND					
311.01-00	CURRENT LEVY - PROP TAX	576,132	568,513	572,608	567,763
361.01-00	INTEREST ON INVESTMENTS	12,567	3,500	11,000	3,500
ESTIMATED REVENUES - FUND 429		**588,699**	**572,013**	**583,608**	**571,263**
Fund 432 - 2010A/2013/2021 REFUNDING					
311.01-00	CURRENT LEVY - PROP TAX	735,285	729,100	734,286	732,100
361.01-00	INTEREST ON INVESTMENTS	15,331	2,195	14,000	2,195
ESTIMATED REVENUES - FUND 432		**750,616**	**731,295**	**748,286**	**734,295**
Fund 433 - 2015 GO BOND					
311.01-00	CURRENT LEVY - PROP TAX	264,193	263,738	273,730	275,238
361.01-00	INTEREST ON INVESTMENTS	3,618	1,500	4,000	1,500
391.03-22	FUND 322 TIF FUND	359,938	364,065	364,063	362,938
ESTIMATED REVENUES - FUND 433		**627,749**	**629,303**	**641,793**	**639,676**
Fund 434 - 2023 GO BOND					
311.01-00	CURRENT LEVY - PROP TAX	350,000	942,256	938,852	1,281,750
361.01-00	INTEREST ON INVESTMENTS	29,683	10,000	27,000	10,000
361.01-03	TIF NOTE - INTEREST	329,494			
ESTIMATED REVENUES - FUND 434		**709,177**	**952,256**	**965,852**	**1,291,750**
Fund 435 - 2025 GO BOND					
311.01-00	CURRENT LEVY - PROP TAX				500,000
ESTIMATED REVENUES - FUND 435					**500,000**

CITY OF LAKE FOREST

SUMMARY OF REVENUES		2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ACCOUNT	**DESCRIPTION**				
Fund 501 - WATER AND SEWER					
323.06-00	WATER TAPS AND METERS	52,970	50,000	50,000	30,000
323.10-11	FIRE HYDRANT PERMITS	1,125	225	225	225
323.10-20	HOME INSPECTIONS	39,800	40,000	32,000	30,000
323.10-21	SANITARY SEWER CONNECTION	10,368	25,000	10,000	12,000
336.00-00	CAPITAL CONTRIBUTIONS	315,701			
341.03-14	GASB TENANT LEASES	(51,176)			
343.01-00	WATER TOWER ANNUAL FEE	207,108	217,460	214,034	216,174
343.02-00	SEWER CHARGE	610,231	610,000	610,000	610,000
343.02-01	LF OASIS AGREEMENT	12,453	13,500	10,000	10,000
343.02-02	CUSTOMER CHARGE	156,590	150,000	155,000	155,000
343.03-00	BILLING SERV/PENALTY	64,232	50,000	65,000	65,000
343.04-00	OUTSIDE CITY WATER SALES	1,586	1,538	1,600	1,600
343.05-01	CUSTOMER CHARGE	1,797,884	1,845,400	1,840,000	1,931,500
343.05-02	RESIDENTIAL	4,907,577	4,729,970	4,034,817	4,750,071
343.05-03	COMMERCIAL	847,934	794,389	697,138	820,720
343.05-04	SCHOOLS AND CHURCHES	334,549	241,691	275,053	323,812
343.05-05	IRRIGATION	5,811	5,531	4,778	5,624
343.05-06	MULTI FAMILY	338,146	322,867	278,010	327,293
343.05-07	CITY OWNED	45,856	50,285	37,701	44,384
343.06-00	WATER SYS INVESTMENT FEE	55,633	50,000	50,000	40,000
343.10-00	SALE OF SCRAP	614	2,000	1,000	2,000
343.12-00	HIGHWOOD WATER PLANT	83,148	87,125	85,000	87,125
361.01-00	INTEREST ON INVESTMENTS	628,632	455,000	555,618	400,000
361.01-04	GASB LEASE INTEREST	51,176			
379.10-00	OTHER REVENUE	575	1,000	1,500	1,000
391.01-01	INTERFUND TRANSFER	2,750		12,500	9,086
391.01-22	LF HOSPITAL PROJECT	358,525			108,996
391.05-08	INTERFUND TRANSFER	1,738,802			
392.11-00	SALE OF EQUIPMENT	216			
ESTIMATED REVENUES - FUND 501		**12,618,816**	**9,742,981**	**9,020,974**	**9,981,610**
Fund 508 - WTR & SWR CAP IMP FUND					
361.01-00	INTEREST ON INVESTMENTS	109,758	42,936	121,258	54,981
391.05-01	INTERFUND TRANSFER	1,300,000	4,500,000	4,500,000	3,850,000
ESTIMATED REVENUES - FUND 508		**1,409,758**	**4,542,936**	**4,621,258**	**3,904,981**
Fund 510 - DEERPATH GOLF COURSE					
336.01-00	CONTRIBUTIONS/DONATIONS			15,691	
347.10-01	SEASONAL FEE - RESIDENT	211,668	270,420	257,110	260,094
347.10-02	SEASONAL FEE - NONRES	45,872	6,282	58,960	60,639
347.10-03	DAILY FEE RESIDENT	30,556	101,073	29,793	32,760
347.10-04	DAILY FEE NONRES	600,614	525,067	633,511	637,445

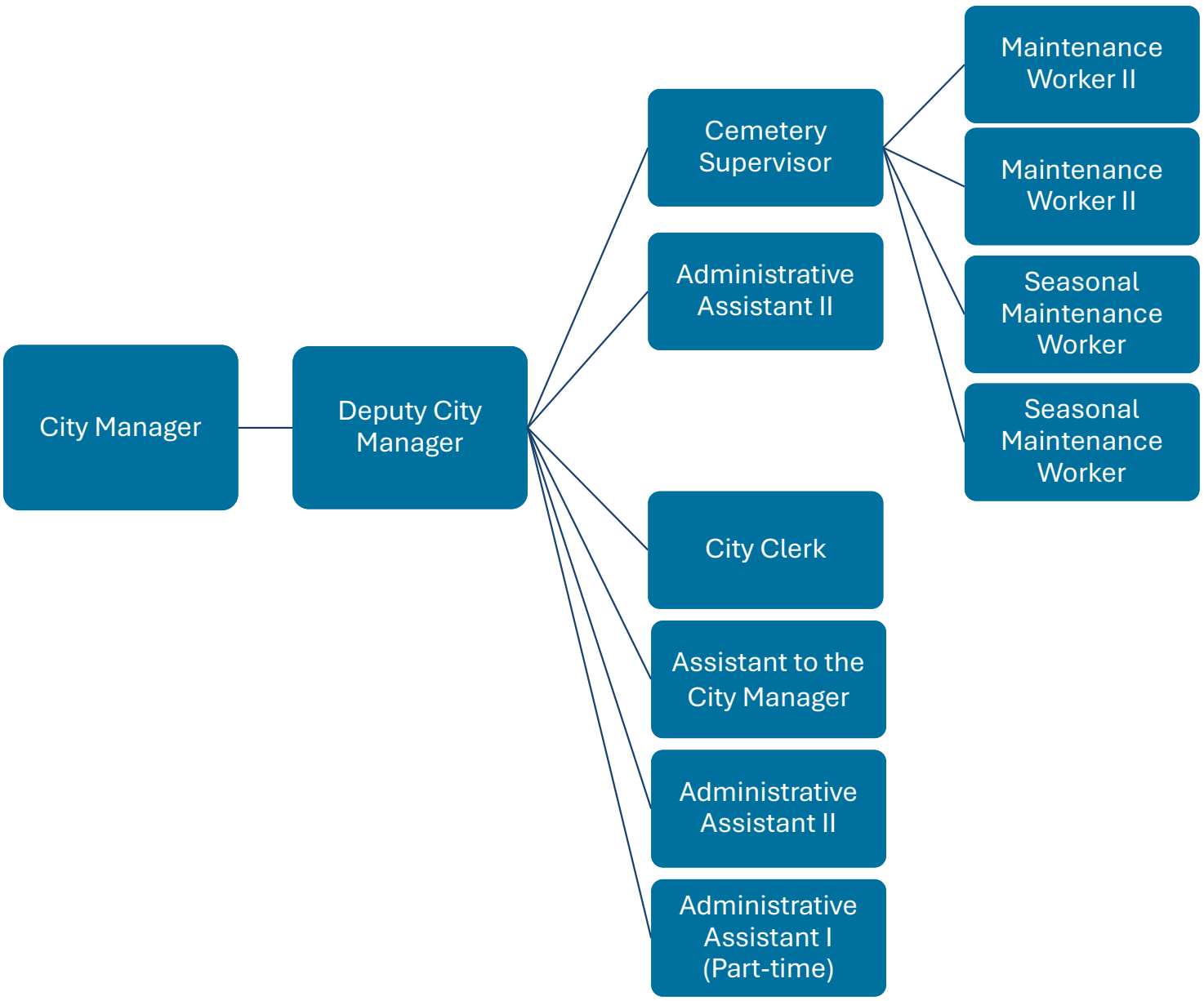
CITY OF LAKE FOREST

SUMMARY OF REVENUES		2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ACCOUNT	**DESCRIPTION**				
347.10-05	LOCKER AND SHOWER FEE	3,650	4,800	5,440	7,100
347.10-07	ELECTRIC CAR RENTAL	272,449	272,174	273,692	272,011
347.10-08	START TIME	17,430	18,000	19,667	22,500
347.10-09	RANGE FEES	127,011	115,000	126,530	135,000
347.10-11	CLUB RENTAL	2,615	3,000	3,685	3,900
347.10-12	PULLCART	4,086	4,400	5,238	5,300
347.10-15	COGS INVENTORY	126,101	159,997	139,257	138,947
347.21-01	CONCESSION SALES	263,086	299,017	299,779	320,940
347.25-03	HANDICAP SERVICE	3,300	3,500		3,500
347.25-04	LESSONS	2,420	14,600	3,764	6,015
347.28-01	GOLF CLASSES	394,734	369,972	423,056	434,826
361.01-00	INTEREST ON INVESTMENTS	24,974		16,905	15,000
379.10-00	OTHER REVENUE	70			
379.25-00	IRMA			162,965	
391.02-20	PARKS AND RECREATION FUND	50,000			
ESTIMATED REVENUES - FUND 510		**2,180,636**	**2,167,302**	**2,475,043**	**2,355,977**
Fund 601 - FLEET					
349.09-00	VEHICLE MAINTENANCE REV	2,301,812	2,161,084	2,161,085	2,160,266
349.09-14	FLUID MARKUP	6,017	3,000	5,212	3,000
361.01-00	INTEREST ON INVESTMENTS	28,692	20,000	28,743	20,000
379.10-00	OTHER REVENUE	964		12	
391.01-00	INTERFUND TRANSFER	1,500		3,000	7,663
ESTIMATED REVENUES - FUND 601		**2,338,985**	**2,184,084**	**2,198,052**	**2,190,929**
Fund 605 - LIABILITY INSURANCE					
349.10-00	LIABILITY INS REVENUE	1,327,356	1,327,348	1,327,356	1,327,348
349.10-01	INCR/DECREASE EXCESS SURP	736,891			
361.01-00	INTEREST ON INVESTMENTS	126,730	91,428	100,261	73,608
ESTIMATED REVENUES - FUND 605		**2,190,977**	**1,418,776**	**1,427,617**	**1,400,956**
Fund 610 - SELF INSURANCE					
349.11-00	PREMIUMS PAID	6,191,093	6,425,000	6,200,000	5,981,000
361.01-00	INTEREST ON INVESTMENTS	265,780	150,000	210,278	150,000
ESTIMATED REVENUES - FUND 610		**6,456,873**	**6,575,000**	**6,410,278**	**6,131,000**
Fund 701 - FIREFIGHTER PENSION					
336.01-01	CONTRIBUTION - EMPLOYEE	365,006	375,000	360,000	370,000
336.03-00	BUY BACK TIME	40,964			
361.01-00	INTEREST ON INVESTMENTS	955,473	750,000	1,100,000	800,000
363.09-00	NET GAIN/LOSS INVESTMENTS	4,043,424	2,500,000	6,000,000	2,900,000
379.10-00	OTHER REVENUE	14,814			
391.21-01	EMPLOYER PENSION CONTRIBUTION	2,594,392	2,583,239	2,584,975	2,553,799

CITY OF LAKE FOREST

SUMMARY OF REVENUES		2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ACCOUNT	**DESCRIPTION**				
ESTIMATED REVENUES - FUND 701		**8,014,073**	**6,208,239**	**10,044,975**	**6,623,799**
Fund 702 - POLICE PENSION					
336.01-01	CONTRIBUTION - EMPLOYEE	436,510	435,000	440,000	450,000
336.03-00	BUY BACK TIME	64,903			
361.01-00	INTEREST ON INVESTMENTS	298,182	390,000	265,000	250,000
363.09-00	NET GAIN/LOSS INVESTMENTS	3,999,709	2,600,000	5,000,000	3,555,000
379.10-00	OTHER REVENUE	253			
391.21-01	EMPLOYER PENSION CONTRIBUTION	3,703,402	3,684,422	3,686,795	3,851,096
ESTIMATED REVENUES - FUND 702		**8,502,959**	**7,109,422**	**9,391,795**	**8,106,096**
Fund 709 - TRUST CARE FUNDS					
361.01-00	INTEREST ON INVESTMENTS	14,574		9,300	
363.09-00	NET GAIN/LOSS INVESTMENTS	77,040		95,000	
ESTIMATED REVENUES - FUND 709		**91,614**		**104,300**	
ESTIMATED REVENUES - ALL FUNDS		**127,823,139**	**116,824,395**	**129,082,634**	**143,354,156**

Office of the City Manager | FY2026



Mission Statement: The Office of the City Manager fosters an enduring organizational culture that adheres to the City's Core Values, promotes excellence in the delivery of services, and provides sound leadership while fulfilling the expectations of the community in a fiscally responsible manner.

Vision Statement: The Office of the City Manager will continue to provide high quality service to the residents, business community, City government and City employees and adapt to the changing needs of the community for services at City Hall.

FY2025 HIGHLIGHTS

- Facilitated and completed new Strategic Plan which will guide policy and budget recommendations over the next five years.
- Collaborated with internal operating departments to review Community-Wide Survey and identify focus areas for Strategic Plan.
- Completed upgrade of City Council chambers A/V technology and streaming platform.
- Implemented Agenda Management software for City Council meetings.
- Partnered with Lake Forest College to implement an internship program to provide opportunities for college students interested in government.
- Facilitated staffing structure changes to increase efficiency between the City Clerk's Office and Cemetery Section.
- Began process of digitizing vital records requests in collaboration with the Innovation and Technology Department.
- Expanded voluntary curbside compost program with WasteNot, LLC and diverted over 150,000 lbs. of compost from landfills.

FY2026 INITIATIVES AND PROGRAMS

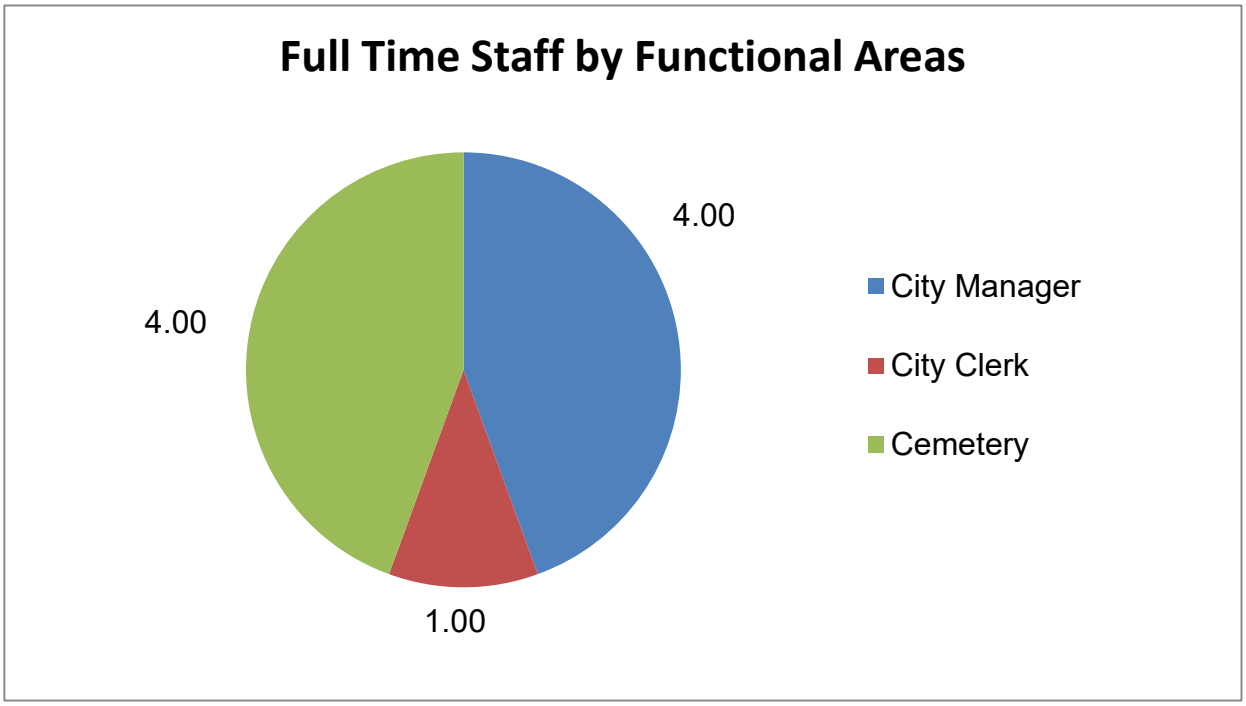
- Implement public records management software to gain efficiency in processing FOIA requests.
- Expand Agenda Management software to commissions and integrate with live-stream platform.
- Automate video streaming and management platform to improve user experience and increase accessibility.
- Fully implement Boards and Commissions software to efficiently track committee activity and documentation.
- Increase sustainability efforts by adding additional City facilities to the curbside composting program and reducing reliance on single-use plastics.
- Continue digitizing vital records and streamline customer experience for obtaining records.

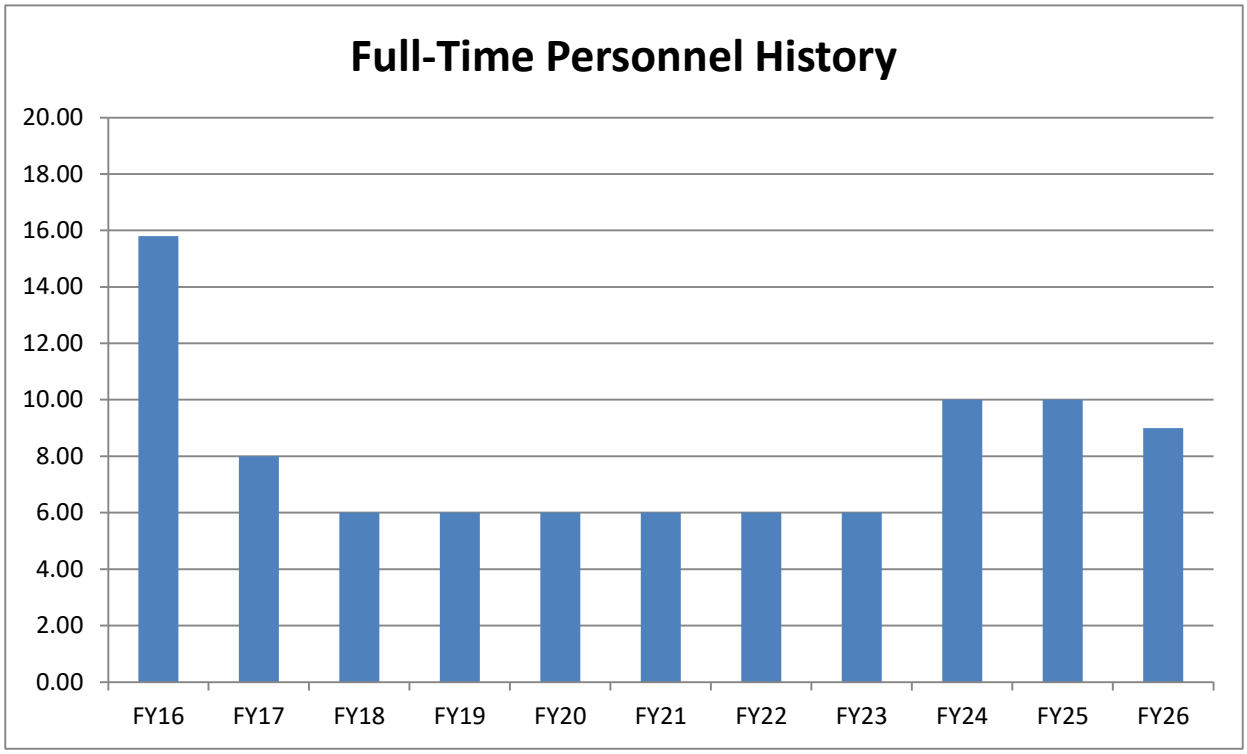
FY2026 BUDGET NOTES

- New Communications and Community Engagement Department resulted in personnel and other expenses being removed from OCM.

Performance Measurement	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Target
City Clerk				
Average number of days to respond to FOIA requests	2.92	2.38	2.9	2.9
Number of Birth Certificate Requests Processed	1,260	1,225	1,236	1,250
Number of Death Certificate Requests Processed	446	518	500	500

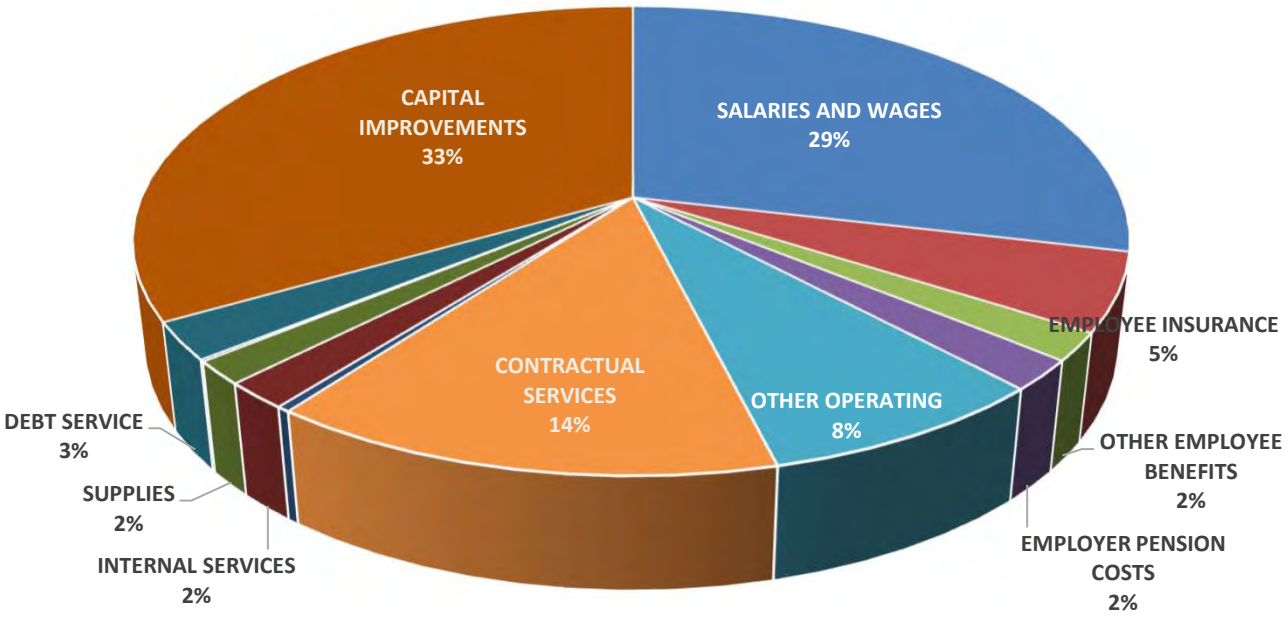
THE CITY OF LAKE FOREST
FY2026
LEGISLATIVE AND ADMINISTRATIVE





Note: Senior and CROYA moved to Parks and Recreation for FY17 budget.
Cable TV Services contracted out in FY18.
Cemetery operations moved from Parks and Recreation for FY24 budget.

FY26 EXPENSES



Budget Data

FY2025 Amended	$3,726,573
FY2026 Budget	$4,650,322
Change from Prior Year:	$923,749

LEGISLATIVE AND ADMINISTRATIVE	FY2025 Amended	FY2026 Budget	Change
City Council	$840,637	$731,865	-12.94%
City Manager	$1,394,850	$1,211,916	-13.11%
Cable TV	$28,445	$31,175	9.60%
Cemetery	$1,462,641	$2,675,366	82.91%
	$3,726,573	$4,650,322	24.79%

City Council and City Manager decrease is primarily due to FY26 Communications and Engagement Depatment moving to new department. Increase to Cable is due to one-time software implementation. Increase in Cemetery due to a one-time capital expense in FY26.

OFFICE OF THE CITY MANAGER DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
Dept 1101 - OCM - CITY COUNCIL				
OTHER OPERATING	187,350	256,235	253,651	245,909
CONTRACTUAL SERVICES	481,351	543,887	495,419	483,331
SUPPLIES	37,099	40,515	36,272	2,625
Totals for dept 1101 - OCM - CITY COUNCIL	705,800	840,637	785,342	731,865
Dept 1202 - OCM				
CONTRA ACCOUNTS	(25)			
OTHER OPERATING	33,868	42,613	41,606	41,700
CONTRACTUAL SERVICES	689	450	800	13,300
SUPPLIES	11,187	9,950	9,550	16,350
SALARIES AND WAGES	879,436	996,790	996,518	850,954
EMPLOYEE INSURANCE	156,112	166,364	154,629	130,554
OTHER EMPLOYEE BENEFITS	56,427	61,278	66,564	53,948
EMPLOYER PENSION COSTS	48,512	67,796	57,541	60,086
INTERNAL SERVICES	34,697	40,946	40,946	37,117
UTILITIES	8,314	8,663	7,742	7,907
Totals for dept 1202 - OCM	1,229,217	1,394,850	1,375,896	1,211,916
Dept 1203 - OCM - CABLE TV				
CONTRACTUAL SERVICES	12,742	23,900	12,500	26,250
SUPPLIES	213	675		675
INTERNAL SERVICES	3,648	3,870	3,870	4,250
Totals for dept 1203 - OCM - CABLE TV	16,603	28,445	16,370	31,175
TOTAL APPROPRIATIONS	1,951,620	2,263,932	2,177,608	1,974,956

Mission Statement: To manage and maintain Lake Forest's public cemetery with the highest standards of care in a manner that preserves beauty, dignity, and historical and cultural values, so that memories of loves ones may be visited in comfort and dignified respect.

Vision Statement: Staff will achieve the mission by working to be the best managed, aesthetically appealing municipal cemetery, maintaining the highest quality cemetery products and services, efficiently using all resources in our operations, responding to changing community needs and maintaining an environment built on integrity, respect, trust, and excellence.

FY2025 HIGHLIGHTS

- Completion and dedication of the Memorial Garden Phase II Project.
- Completion of the Cemetery Cold Storage Building.
- Replacement of Cemetery dump truck 701.
- Restructuring of the Cemetery administrative assistant position with the Office of the City Manager.

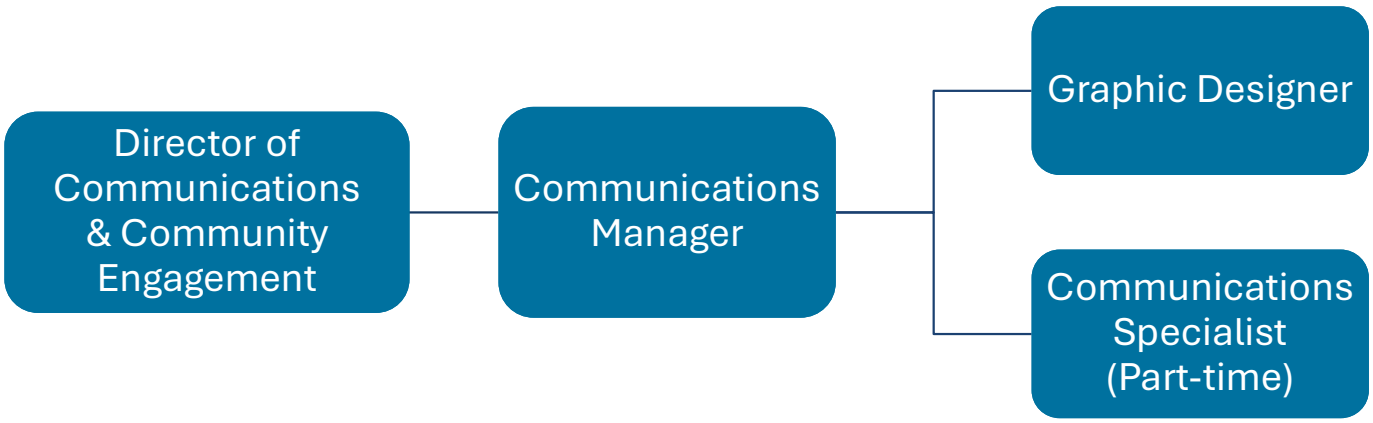
FY2026 INITIATIVES AND PROGRAMS

- Restoration of the Main Cemetery Ravine.
- Explore opportunities for grant funding for the Main Cemetery Ravine project.
- Continue maintenance efforts of the Barrell Memorial Gateway.
- Realign and pave the Cemetery service road to include access to the cold storage building, plus additional roadway patching.
- Continue to increase utilization of CIMS GIS data and workflows.
- Increase community outreach and awareness through digital platforms and social media engagement.
- Educate the community about available burial spaces and options, ensuring families can make informed decisions with confidence and ease.

Performance Measurement	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Target
Families Served (Full + cremation interments)	78	73	88	77
Space Sales (Graves and niches)	92	76	90	92
Percentage of cremation interments	65.4%	69.9%	68.2%	65.5%

CEMETERY FUND	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
DESCRIPTION				
ESTIMATED REVENUES				
GRANTS/CONTRIBUTIONS	34,279	12,000	19,635	12,000
CHARGES FOR SERVICES	1,060,294	994,600	1,137,559	1,025,000
FINANCE/ADMIN SERVICES	43,111	35,000	35,000	35,000
INTEREST/INVESTMENTS	1,440,024	100,000	1,660,000	150,000
INTER-FUND TRANSFERS	1,000		2,000	8,140
TOTAL ESTIMATED REVENUES	2,578,708	1,141,600	2,854,194	1,230,140
APPROPRIATIONS				
SALARIES AND WAGES	408,494	453,508	456,929	482,779
EMPLOYEE INSURANCE	120,923	132,396	113,792	118,753
OTHER EMPLOYEE BENEFITS	29,466	33,667	33,483	35,506
EMPLOYER PENSION COSTS	23,196	34,760	27,781	36,891
OTHER OPERATING	160,947	92,205	99,655	87,797
CONTRACTUAL SERVICES	109,284	129,643	132,143	130,192
INTERNAL SERVICES	39,957	44,713	44,713	44,249
UTILITIES	7,938	9,190	9,049	9,291
SUPPLIES	42,963	48,500	51,511	54,900
OPERATING CAPITAL	6,401	6,000	5,000	6,000
CAPITAL IMPROVEMENTS	907,100	365,169	282,652	1,550,000
DEBT SERVICE		112,890	112,890	119,008
TOTAL APPROPRIATIONS	1,856,669	1,462,641	1,369,598	2,675,366

Communications & Community Engagement Department | FY2026



Mission Statement: The Communications & Community Engagement Department informs, connects, and engages the community by delivering timely, transparent, and relatable information. We foster trust through clear communication, meaningful engagement, and innovative outreach that enhances quality of life in Lake Forest.

Vision Statement: To make local government approachable, relatable, and impossible to ignore. We strive to keep residents informed and engaged through clear, consistent communication, and proactive outreach. By meeting people where they are - both online and in the community - we ensure that staying connected with Lake Forest is easy, accessible, and a part of everyday life.

FY2025 HIGHLIGHTS

- Enhanced the City's website usability and design with a comprehensive refresh of the site.
- Conducted 8 pulse surveys on topics ranging from beach playground options to "how'd we do" with construction projects.
- Hosted 13 engagement events, including Chat with the Chief and Coffee in the Park.
- Lead communications and outreach efforts for the Deerpath Streetscape Project, keeping the community informed and engaged throughout the project.
- Partnered with the LF/LB Chamber to host the Think Local Pop-Up Shop, which raised over $40,000 for local non-profit organizations.
- Shared 55 stories about residents, businesses, City staff and City projects on the Lake Forest Love blog.
- Continued Your City at Work campaign to raise awareness of services and celebrate the people working behind the scenes.
- Implemented Loomly social media scheduling and analytics platform for all City departments.

FY2026 INITIATIVES AND PROGRAMS

- Create a cohesive brand identity and style guide for the City.
- Implement digital advertising strategy utilizing geolocation targeting to promote Recreation programs.
- Continue to provide all City departments with website, social media, and general communications/marketing support.
- Continue providing updates on public safety initiatives, and regular updates on the new police station design and construction.
- Continue strong communications and outreach efforts for the Deerpath Streetscape Project, Bank Lane, and other construction projects.
- Continue to conduct pulse surveys to meaningfully engage residents on topics that matter.
- Host 15+ engagement events.

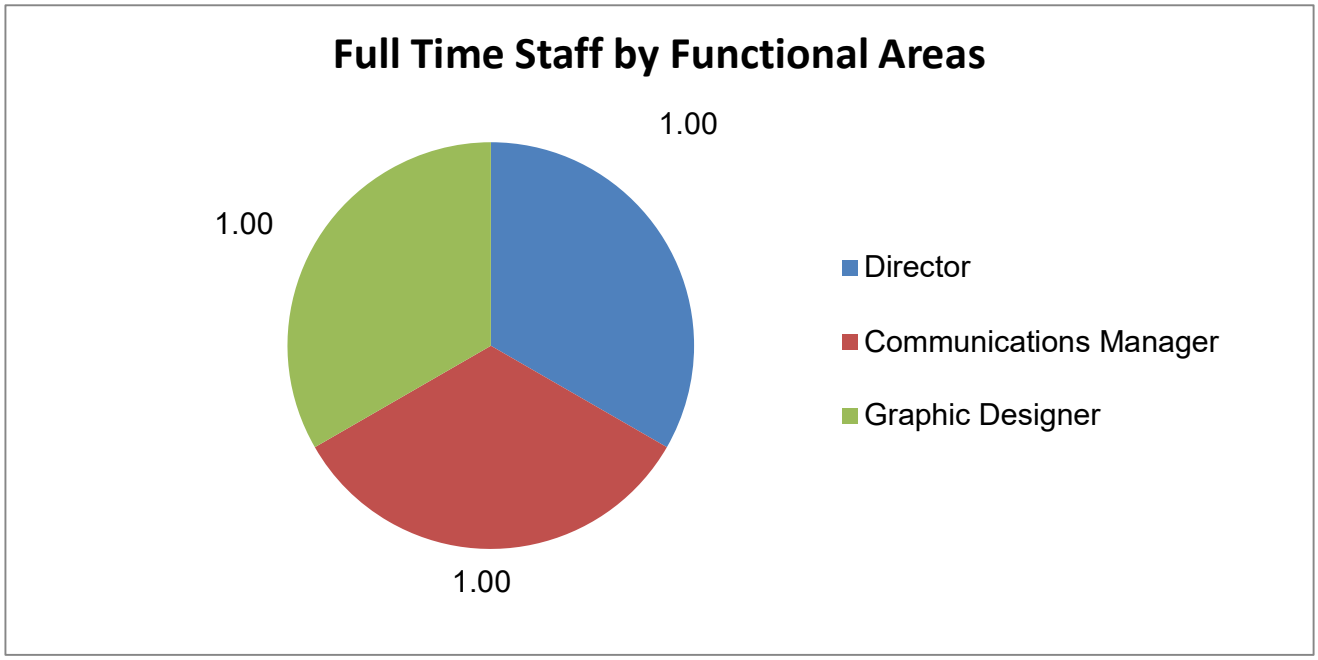
FY2026 BUDGET NOTES

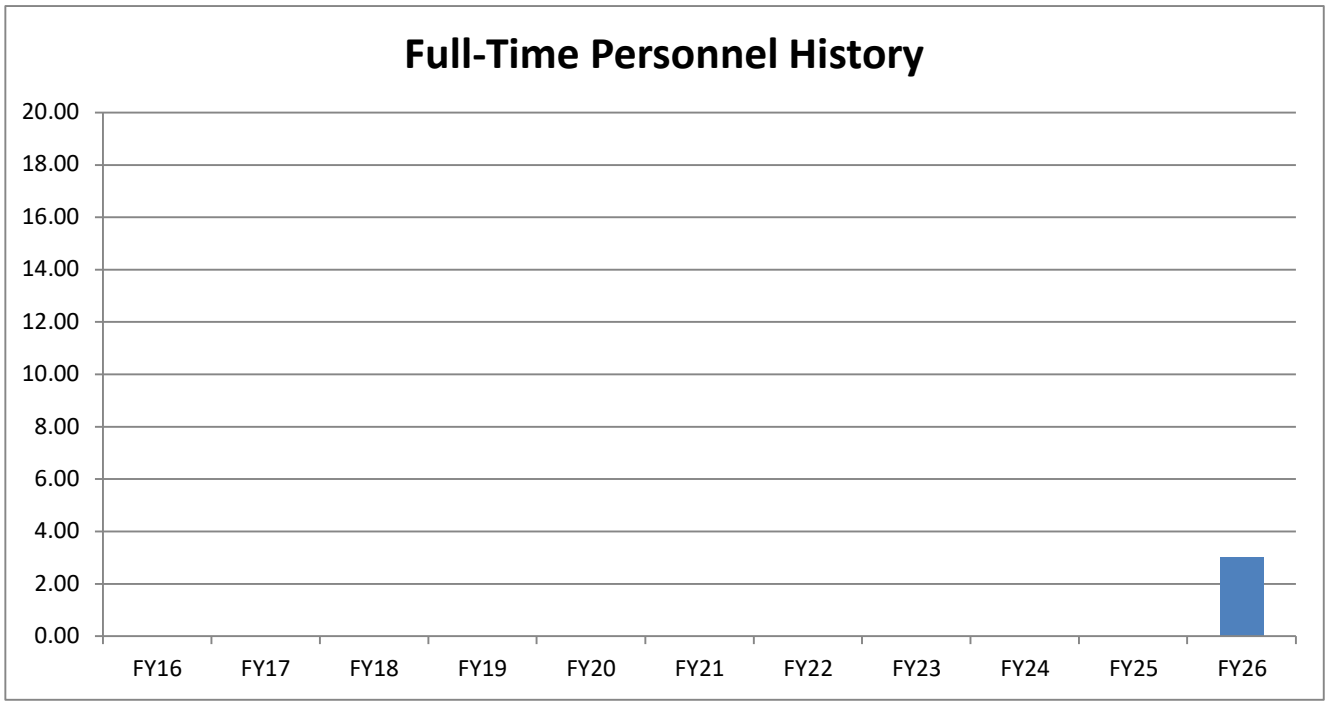
- This fiscal year was the first year for a dedicated Communications Department.

Performance Measurement	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Target
E-Newsletter Open Rate	61.92%	60.03%	60%	61%
E-Newsletter Click Rate	6.28%	6.04%	6.14%	6.2%
Survey Participation: Number of respondents	N/A	1,650*	1,300	1,500

**The Community-Wide Survey was conducted in Summer 2023*

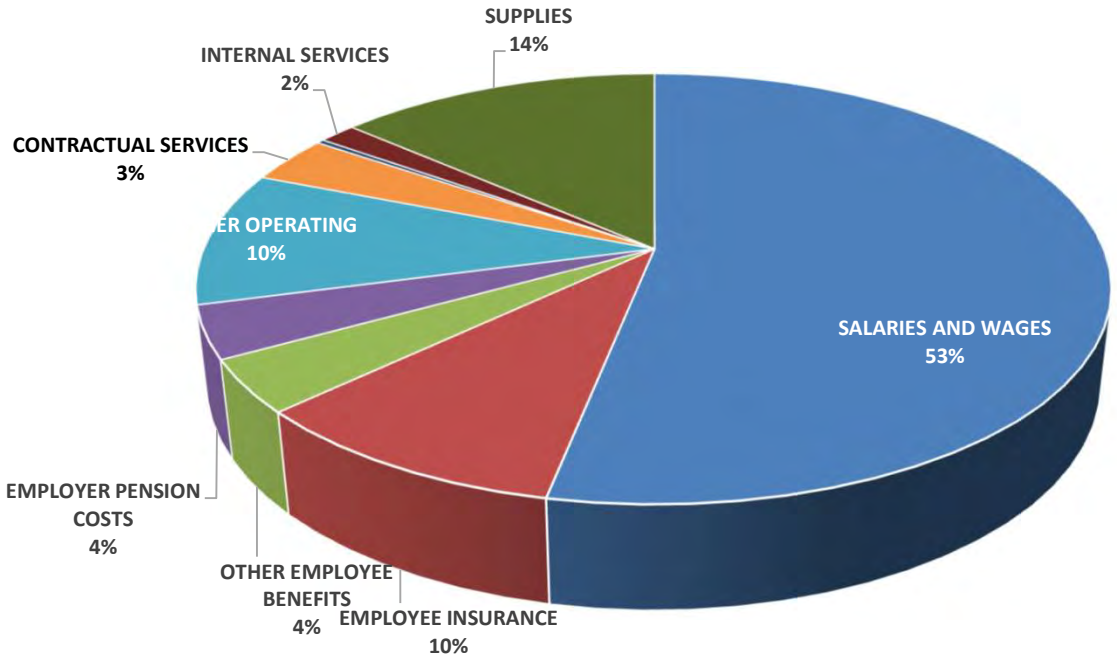
THE CITY OF LAKE FOREST
FY2026
COMMUNICATIONS AND COMMUNITY ENGAGEMENT





Note: New budgeted Department FY26

FY26 EXPENSES



Budget Data

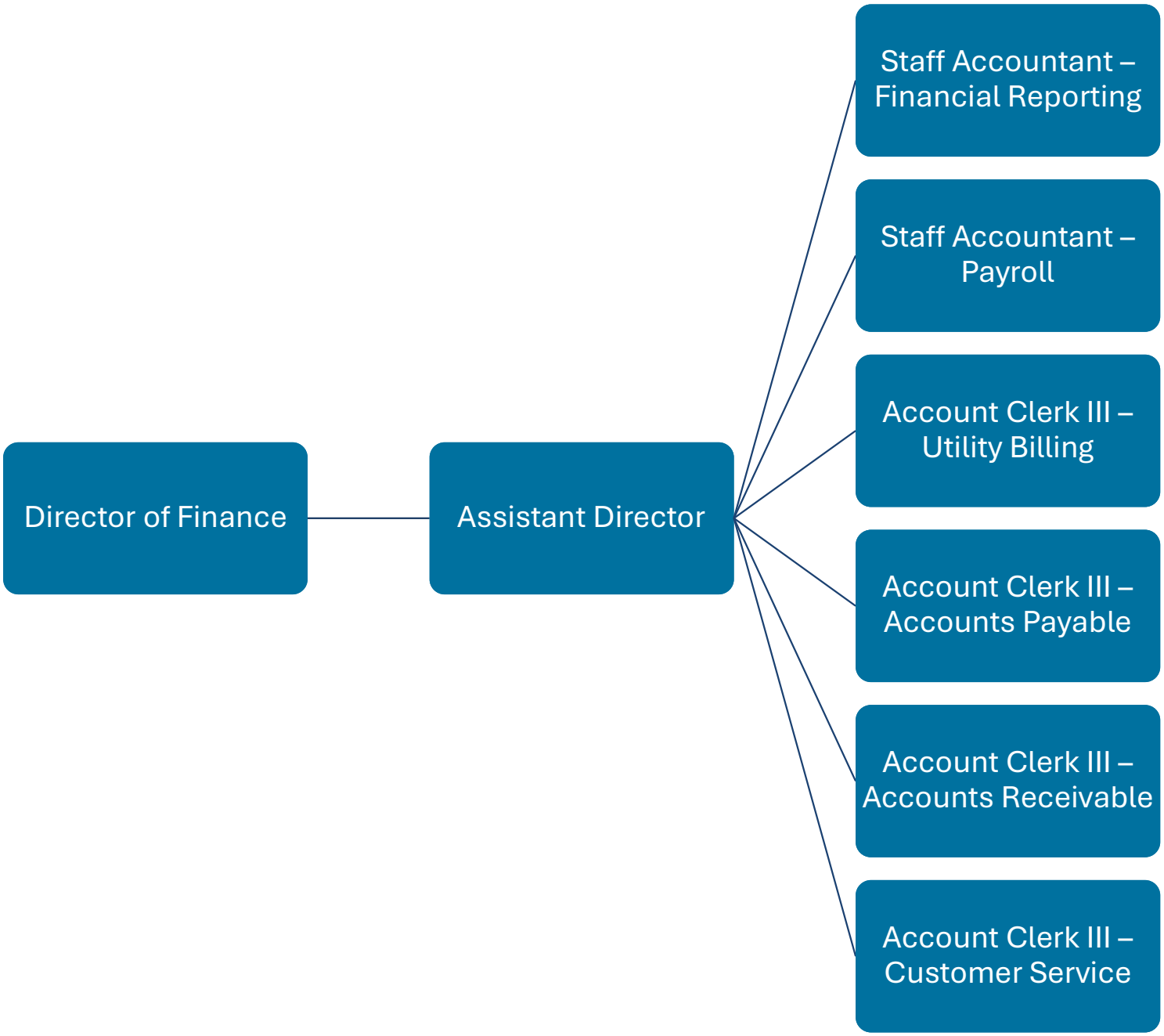
FY2025 Amended	$0
FY2026 Budget	$666,176
Change from Prior Year:	$666,176

COMMUNICATIONS AND COMMUNITY ENGAGEMENT	FY2025 Amended	FY2026 Budget	Change
Communications & Engagement	$0	$666,176	100.00%

FY2025 created new department Communications and Community Engagement. FY2026 personnel and associated expenses moved from City Manager and Recreation Departments.

COMMUNICATIONS AND COMMUNITY ENGAGEMENT	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
DESCRIPTION				
APPROPRIATIONS				
SALARIES AND WAGES				354,056
EMPLOYEE INSURANCE				65,426
OTHER EMPLOYEE BENEFITS				26,409
EMPLOYER PENSION COSTS				26,180
OTHER OPERATING				67,465
CONTRACTUAL SERVICES				23,707
INTERNAL SERVICES				10,411
UTILITIES				2,032
SUPPLIES				90,490
TOTAL APPROPRIATIONS				666,176

Finance Department | FY2026



Mission Statement: To provide timely, accurate, clear and complete financial information, internal controls and support to the City Council, City departments, and residents while maintaining a high level of compliance with generally accepted accounting principles as well as all pertinent Federal, State, and local rules and regulations

Vision Statement: To be a motivated, resourceful and cohesive team that provides exemplary financial services in support of the City's mission, embracing evolving technology as an essential component critical to the financial operations of the City.

FY2025 HIGHLIGHTS

- Achieved the Government Finance Officers Association "Triple Crown" earning national recognition for financial reporting (45 years), budget presentation (9 years) and popular financial reporting (3 year). 3rd year for Triple Crown award.
- Supported transition of new City Council Finance Committee Chair and new Audit Committee Chair.
- Supported development of City's new Strategic Plan and incorporate into the City's FY26 Budget. Redesign Budget in Brief for FY26.
- Participated in comprehensive review of employee benefits including medical/dental insurance plans and have implemented approved changes.
- Expanded City investment program to enhance interest income as interest rates begin to decline.

FY2026 INITIATIVES AND PROGRAMS

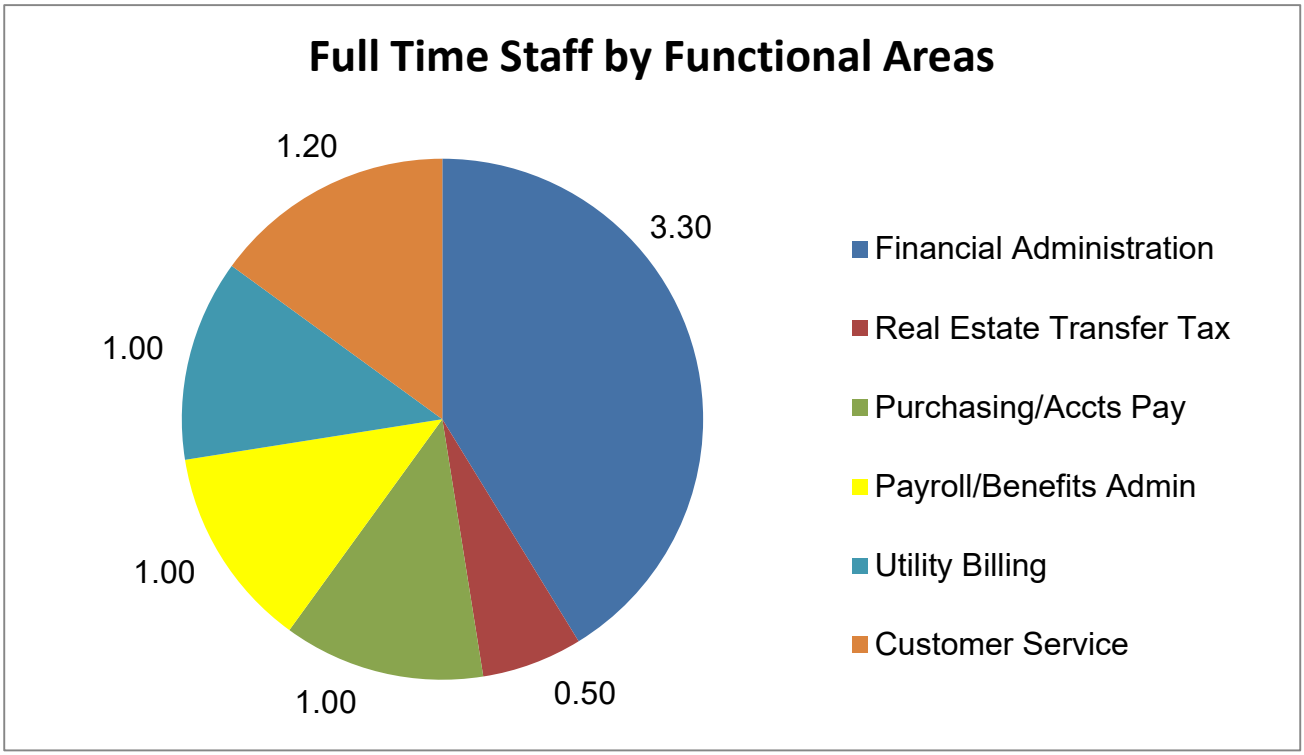
- Achieve GFOA Triple Crown status for 5th consecutive year.
- Support transition of New Finance Director.
- Continue department succession planning initiative.
- Assist with funding options for the new Police Facility.
- Support transition of new Audit Committee Chair.

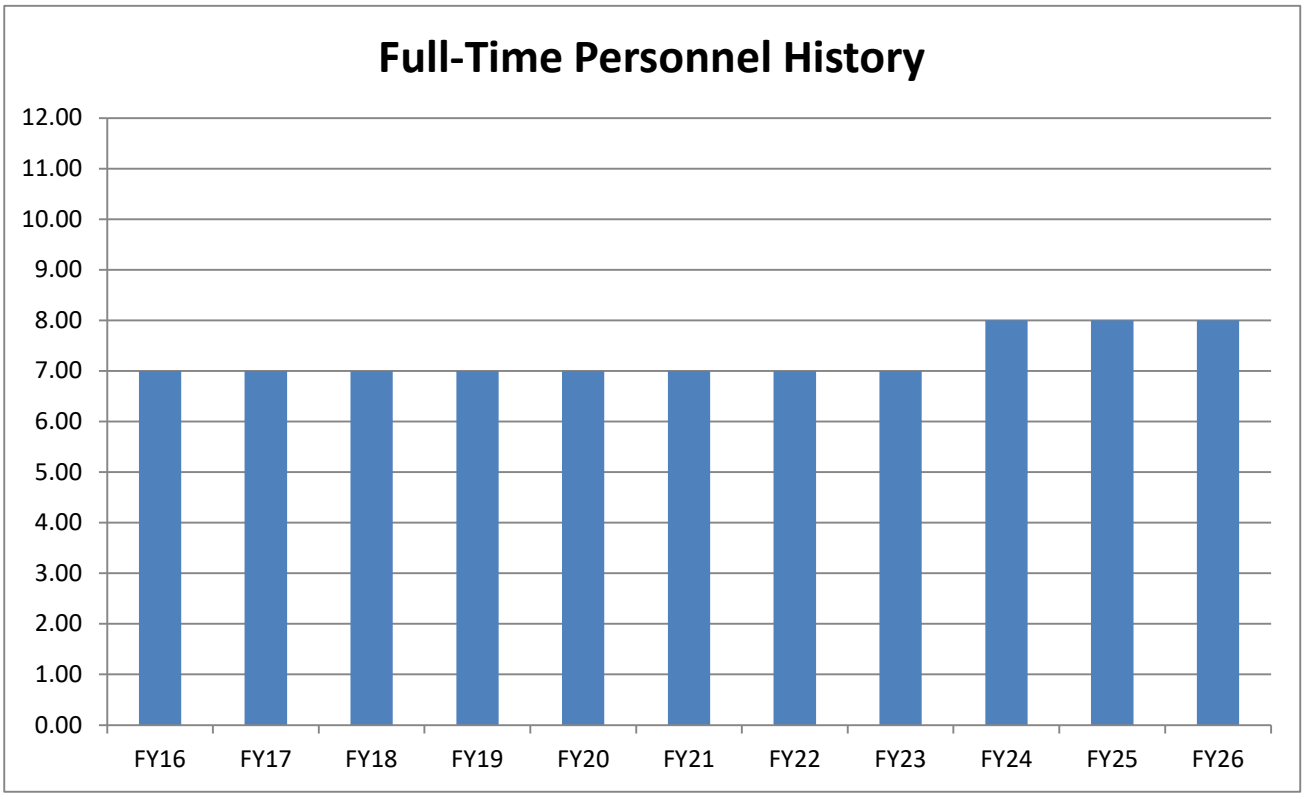
FY2026 BUDGET NOTES

- Ongoing investment to support grant program administration

Performance Measurement	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Target
Findings Resulting from the City's Annual Independent Financial Audit	0	0	0	0
Real Estate Transfer Tax Stamps Sold	427	382	360	375
Vehicle Licenses Sold Online	9,253	9,964	9,800	9,800

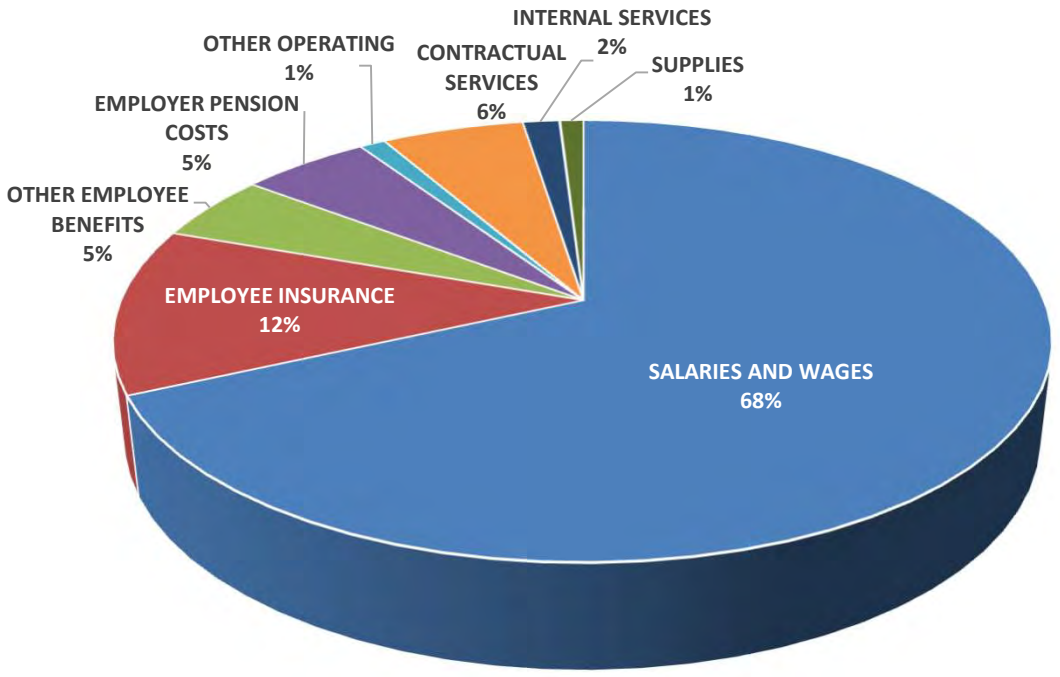
THE CITY OF LAKE FOREST
FY2026
FINANCE





NOTE: FY24 includes an additional account clerk to support succession planning.

FY26 EXPENSES



Budget Data

FY2025 Amended	$1,332,672
FY2026 Budget	$1,341,192
Change from Prior Year:	$8,520

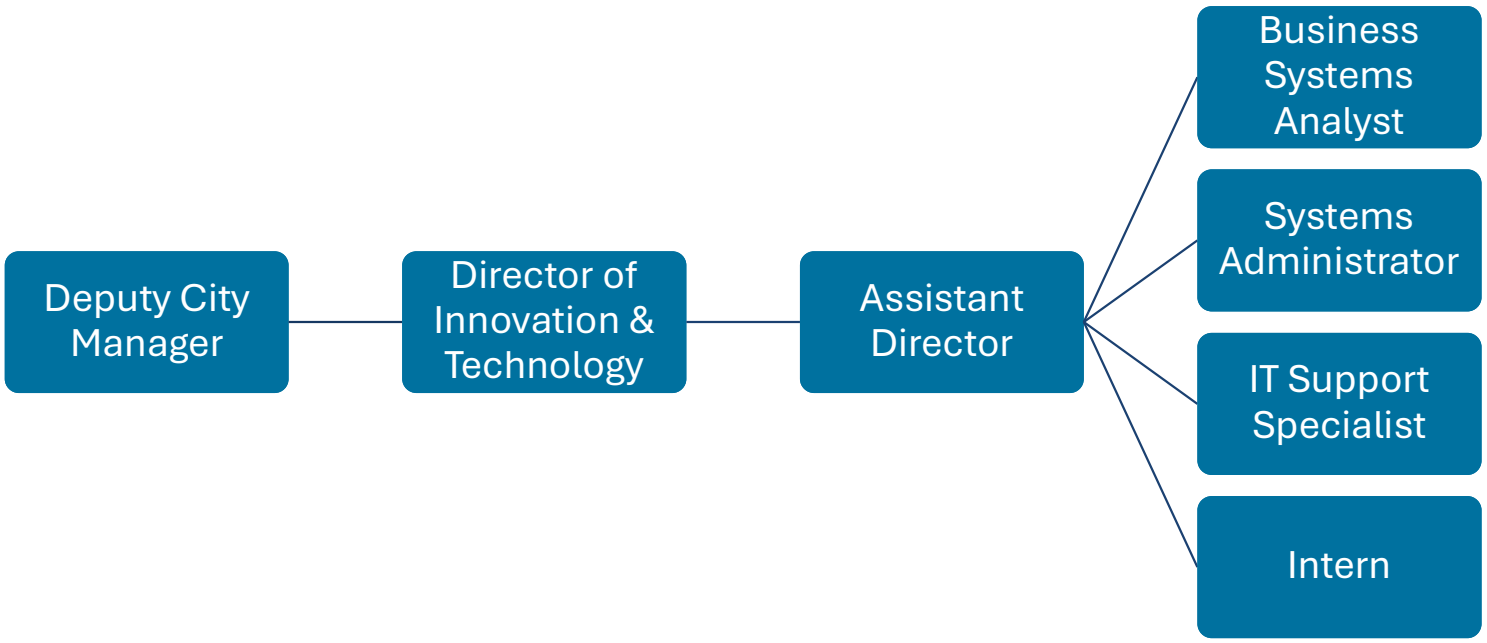
FINANCE

	FY2025 Amended	FY2026 Budget	Change
Finance	$1,049,792	$1,063,406	1.30%
Finance-Water	$282,880	$277,786	-1.80%
	$1,332,672	$1,341,192	0.64%

Increase in FY26 due to personnel salaries, along with reductions in insurance costs due to new City insurance plan.

FINANCE DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
Fund 101 - General				
SALARIES AND WAGES	679,367	702,508	694,502	719,972
EMPLOYEE INSURANCE	133,970	130,320	123,455	118,275
OTHER EMPLOYEE BENEFITS	48,996	48,460	49,074	51,229
EMPLOYER PENSION COSTS	38,420	53,220	42,539	56,059
OTHER OPERATING	7,332	11,475	10,463	11,250
CONTRACTUAL SERVICES	49,683	76,289	68,560	77,910
INTERNAL SERVICES	12,279	14,117	14,117	15,488
UTILITIES	507	508	508	523
SUPPLIES	9,699	12,895	12,528	12,700
TOTAL APPROPRIATIONS	980,253	1,049,792	1,015,746	1,063,406
Fund 501 - WATER AND SEWER				
SALARIES AND WAGES	173,166	185,214	188,679	195,040
EMPLOYEE INSURANCE	59,740	62,477	58,507	45,221
OTHER EMPLOYEE BENEFITS	12,584	13,623	14,179	14,523
EMPLOYER PENSION COSTS	9,722	13,976	11,458	14,925
OTHER OPERATING		3,000	400	3,000
CONTRACTUAL SERVICES	100	501	200	400
INTERNAL SERVICES	3,595	4,089	4,089	4,577
UTILITIES				
SUPPLIES	28		50	100
TOTAL APPROPRIATIONS	258,935	282,880	277,562	277,786
APPROPRIATIONS - ALL FUNDS	1,239,188	1,332,672	1,293,308	1,341,192

Innovation & Technology Department | FY2026



Mission Statement: To maximize technological utilization while providing a secure and reliable infrastructure.

Vision Statement: The Department of Innovation and Technology provides effective IT solutions in support of the City's mission while embracing evolving technology as an essential component critical to the progress of the City.

FY2025 HIGHLIGHTS

- Switch to new Telephony Carrier to improve phone service reliability and reduce cost
- Continued implementation of improved security camera coverage in critical areas including at City Buildings and Parks
- Laserfiche Forms enhancements across multiple departments
- Deerpath Community Park went live with Sports Cameras and Wi-Fi
- Network assessment and inventory focused on Data Security and Infrastructure
- Upgrade/Replacement of our Cloud Data Backup and Recovery System
- Annual hardware refresh that replaced 30 computers and 24 iPads
- Secondary Data Center Network Switch Replacement

FY2026 INITIATIVES AND PROGRAMS

- BS&A Cloud system discovery and use-cases
- Indoor Sports Cameras for Recreation Center
- Access Control System Replacement, starting with Recreation Center
- Finalization of improved security camera coverage for City facilities
- Transition to Windows 11
- Mobile Device Management system (for City iPhones and iPads)
- Additional conference room and meeting space technologies for employee collaboration

FY2026 BUDGET NOTES

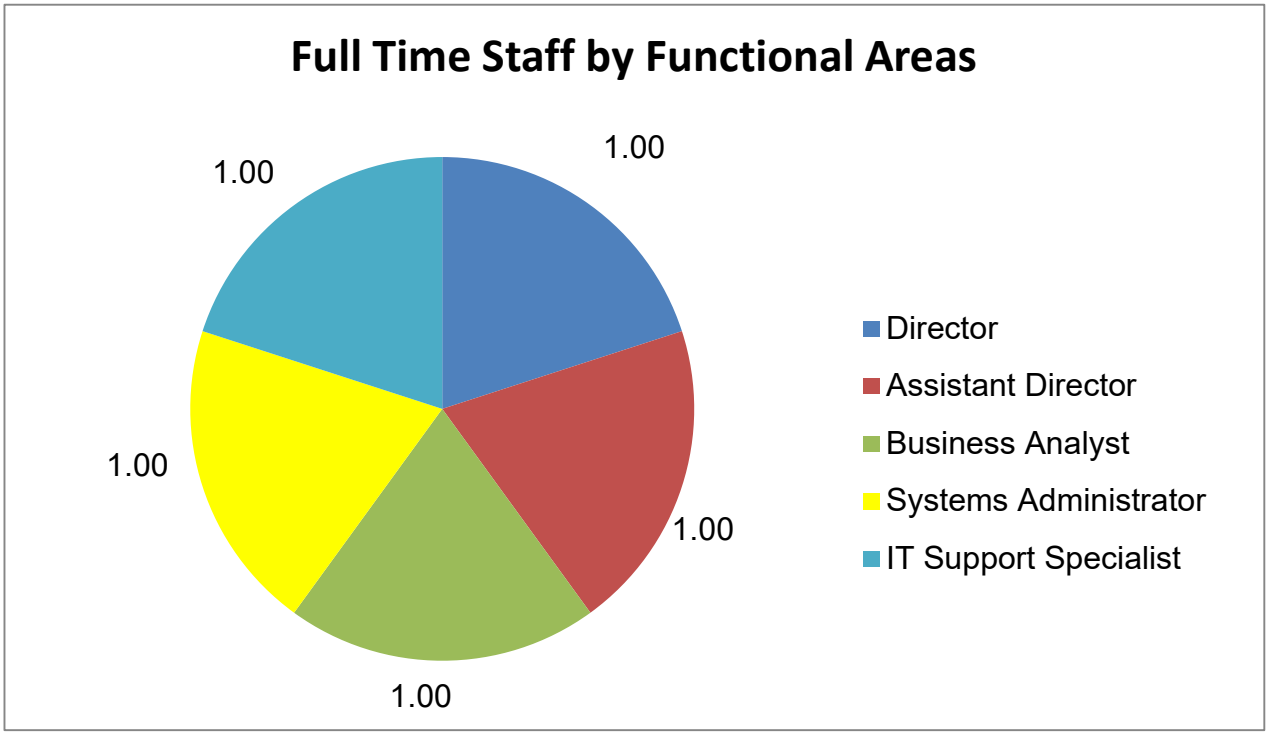
Software Maintenance 1.0% Increase

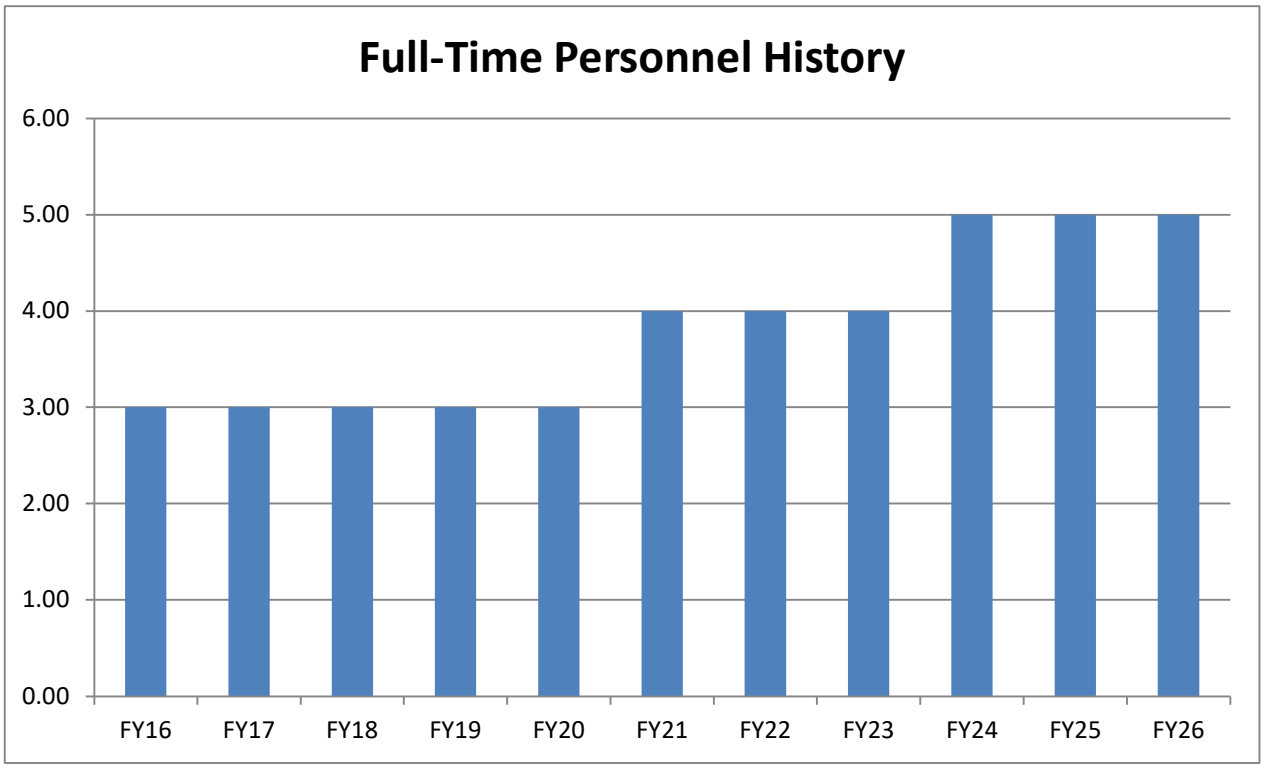
FY25 Budget	FY26 Forecast	
$682,213.26	$689,313.25	1.0%

General inflationary adjustments	$(13,228.38)	-1.9%
Enhancements to service levels	$10,627.95	1.6%
Reductions/Eliminations to service levels	$(8,150.00)	-1.2%
Additional Software Applications	$17,850.42	2.6%
Total Change from Current Year	$7,099.99	1.0%

Performance Measurement	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Target
Data Availability Excluding Scheduled Maintenance	99.59%	99.96%	99.96%	99.99%
Percentage of Critical and High Helpdesk Requests Completed with Agreed Service Level	93.42%	92.01%	92.01%	100.00%
Server, Workstation, & Security Update Compliance Rate	97.25%	97.68%	97.68%	99.99%

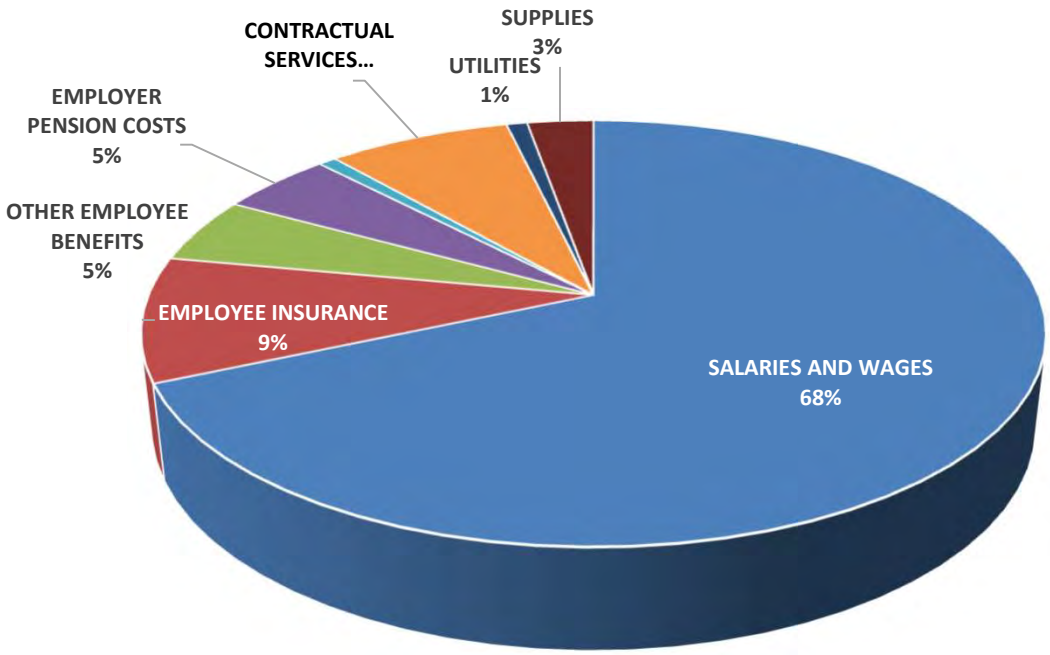
THE CITY OF LAKE FOREST
FY2026
INNOVATION AND TECHNOLOGY





NOTE: In FY24, a contractual position was converted to a full-time employee.

FY26 EXPENSES



Budget Data

FY2025 Amended	$1,147,272
FY2026 Budget	$1,141,472
Change from Prior Year:	-$5,800

INNOVATION AND TECHNOLOGY

	FY2025 Amended	FY2026 Budget	Change
IT Department	$1,147,272	$1,141,472	-0.51%
	$1,147,272	$1,141,472	-0.51%

Decrease in FY2026 is due to personnel savings through new insurance plan.

INNOVATION & TECHNOLOGY DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
APPROPRIATIONS				
SALARIES AND WAGES	633,284	619,266	532,608	644,567
EMPLOYEE INSURANCE	82,862	117,098	81,273	89,196
OTHER EMPLOYEE BENEFITS	46,426	45,486	40,002	47,189
EMPLOYER PENSION COSTS	32,370	43,548	29,341	45,248
CONTRA ACCOUNTS	(571,711)	(634,744)	(634,744)	(659,442)
OTHER OPERATING	3,389	7,200	7,225	7,200
CONTRACTUAL SERVICES	594,670	714,843	694,511	732,697
UTILITIES	10,024	8,075	10,139	8,317
SUPPLIES	31,419	26,500	26,500	26,500
CAPITAL IMPROVEMENTS	239,644	200,000	200,000	200,000
TOTAL APPROPRIATIONS	1,102,377	1,147,272	986,855	1,141,472

Human Resources Department | FY2026



Mission Statement: The Human Resources Department provides support to City employees and management, provides the systems and processes needed to fulfill their roles, provides training, and acts as the City's internal professional consultant on personnel- and safety-related issues.

Vision Statement: The Human Resources Department is proactive in seeking innovations to contain costs while providing a competitive benefit package and in creating a work environment that allows employees to successfully fulfill their personal and work commitments. We embrace the differences between generations, cultures, races and sexes; strive to attract outstanding applicants and retain employees who continually seek better ways to serve the residents. We utilize a combination of training and mentoring to build future leaders.

FY2025 HIGHLIGHTS

Benefits: Following a comprehensive benefits review, HR implemented a more competitive and cost-effective structure, strengthening employee retention while streamlining administration.

Recruitment & Marketing the Organization: Implemented new recruitment measures that enhance flexibility, streamline hiring by removing bottlenecks, and showcase the culture and benefits to attract top talent.

Technology Automation: Successfully implementing personnel action (PA) automation, streamlining processes to improve efficiency and reduce manual workload.

Workers Compensation: Prioritized communication and early support, ensuring employees receive guidance throughout the process while improving overall outcomes.

FY2026 INITIATIVES AND PROGRAMS

Benefits: Prioritize education to help employees maximize benefits, with a focus on ease of use, effectiveness, and ongoing support.

Training: Curate a diverse range of skill-building opportunities, tailored to individual career paths, fostering continuous growth among employees.

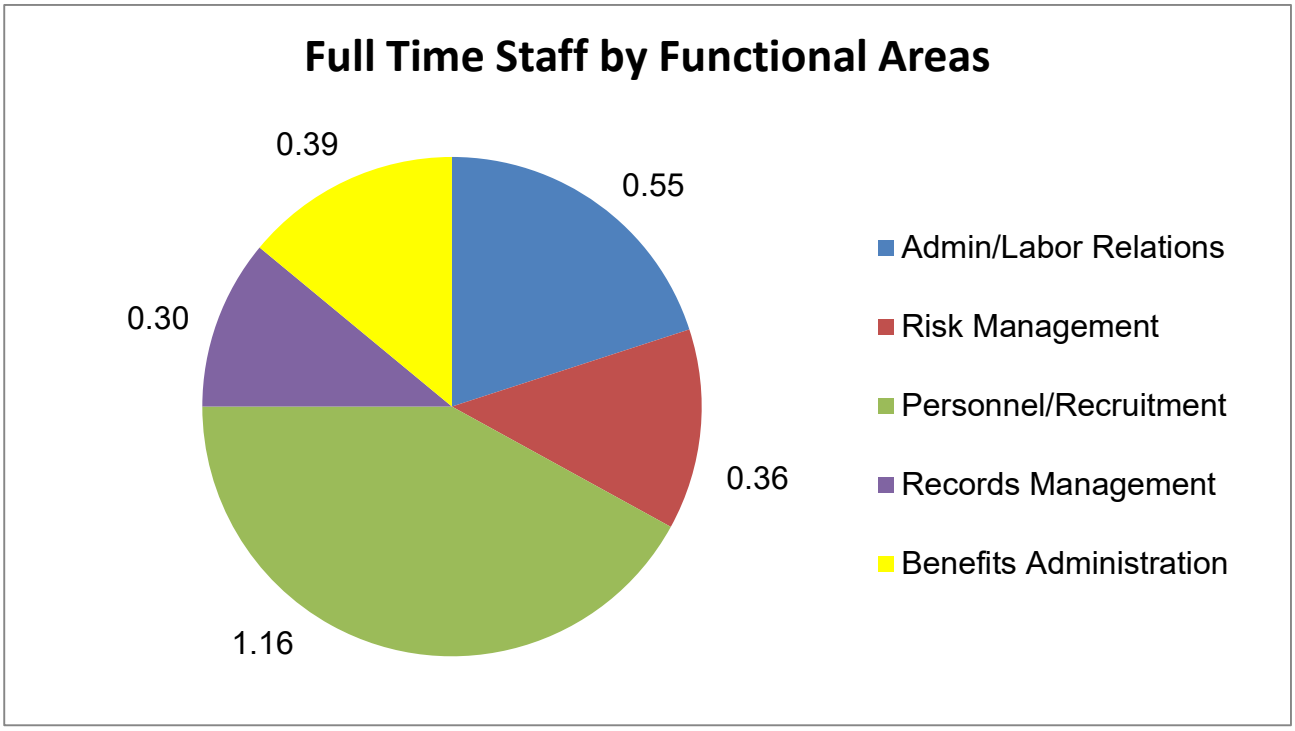
Workers Compensation: Optimize processes, communication and safety training to maintain a safe and supportive work environment.

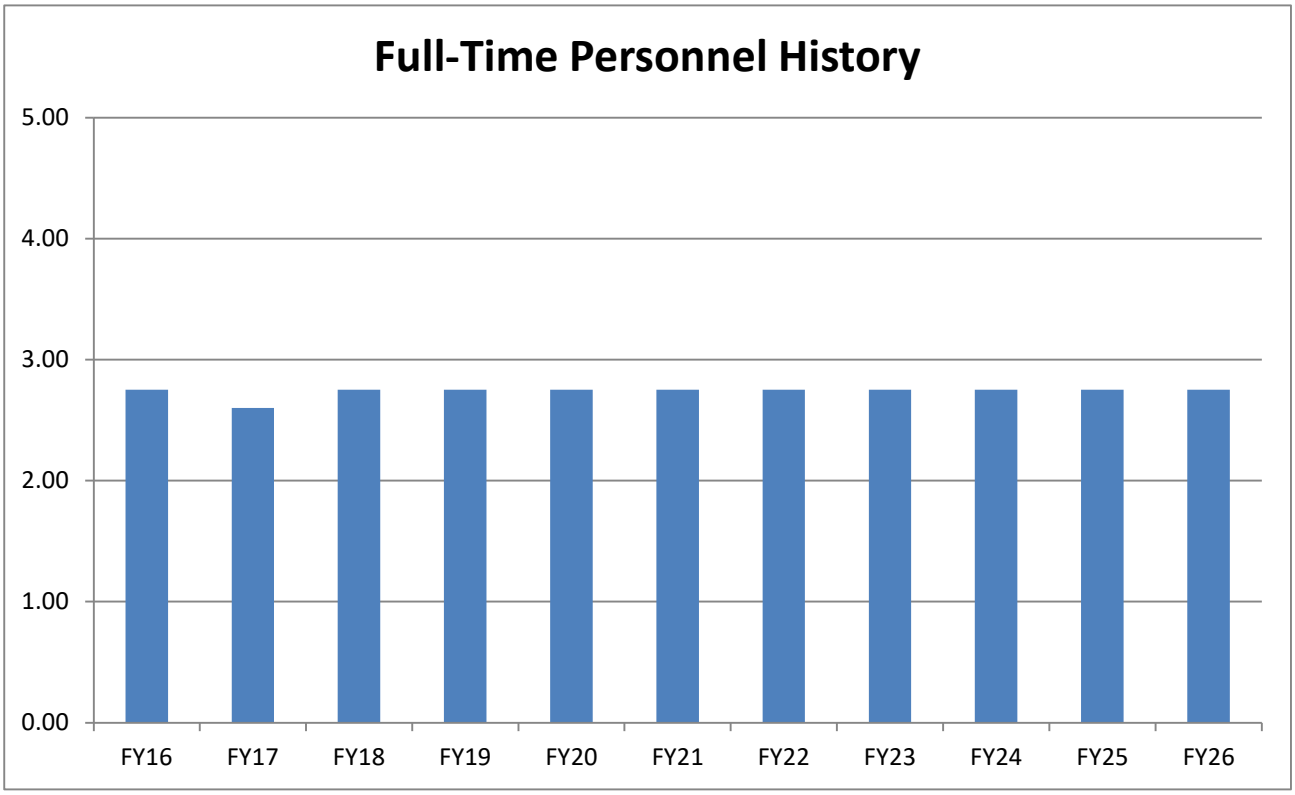
Recruitment & Marketing the Organization: Elevate our recruitment marketing to showcase the culture, benefits, and opportunities, to attract top talent & bolster recruitment efforts.

Technology Automation: Implement automation tools to streamline administrative processes, enhancing efficiency and providing more time for strategic HR initiatives.

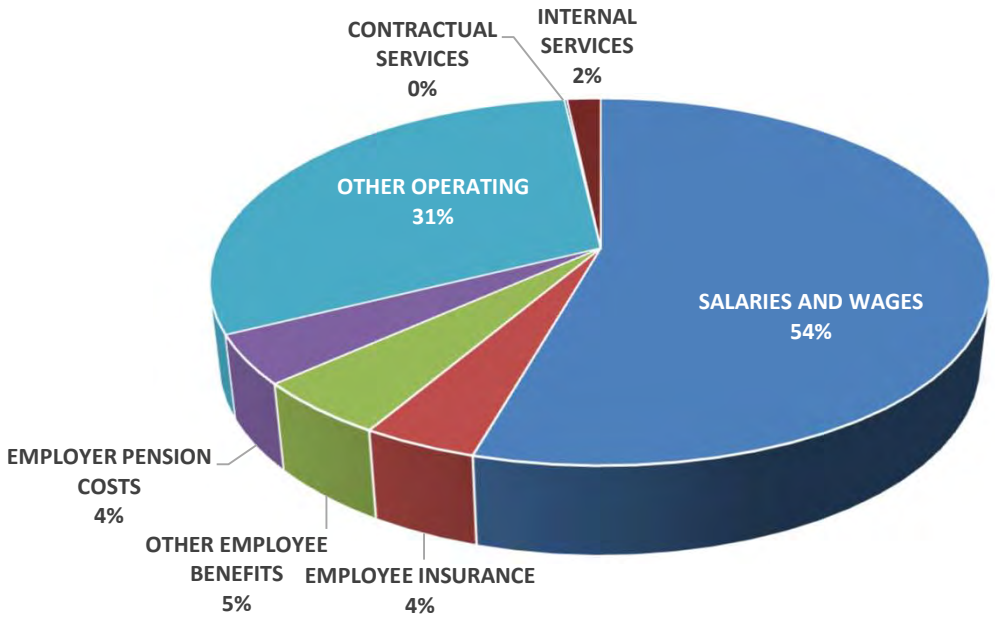
Performance Measurement	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Target
Workers Comp Claims with Lost Time < 3 Days	3	3	4	3
Workers Comp Claims	22	23	18	16
Wellness Program Participation Percentage	45.4%	51.9%	51.9%	60%
Wellness Program Incentive Earned Percentage	34.6%	36.6%	39.22%	40%
Turnover (2020 National Avg. – 22%)	9.96%	5.67%	10.71%	7%

THE CITY OF LAKE FOREST
FY2026
HUMAN RESOURCES





FY26 EXPENSES



Budget Data

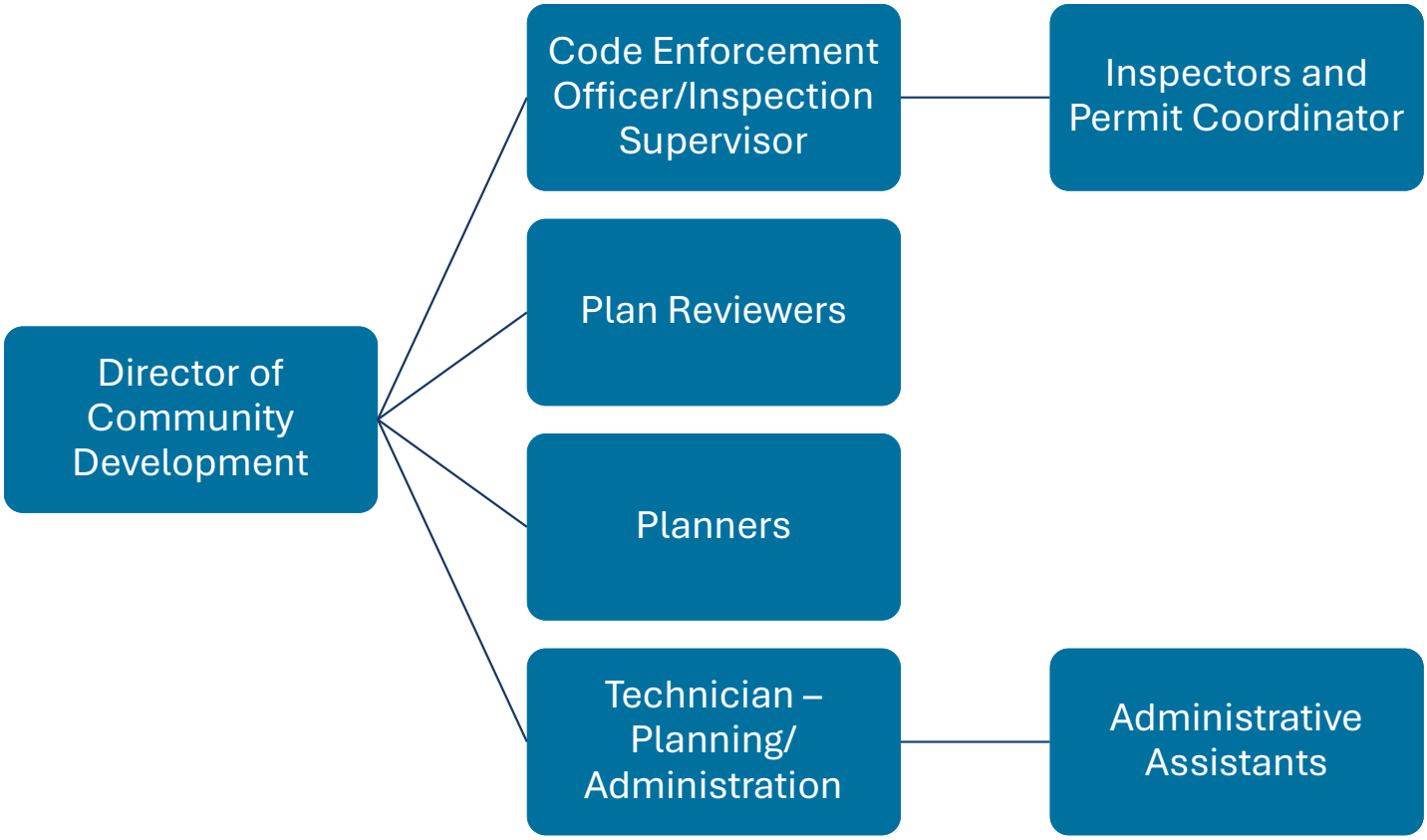
FY2025 Amended	$585,400
FY2026 Budget	$599,208
Change from Prior Year:	$13,808

HUMAN RESOURCES	FY2025 Amended	FY2026 Budget	Change
HR Admin	$541,400	$553,584	2.25%
Fire & Police Comm	$36,125	$36,124	0.00%
Flex Fund	$7,875	$9,500	20.63%
	$585,400	$599,208	2.36%

Increase in HR Admin is primarily due to increases in personnel costs.

HUMAN RESOURCES DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
Fund 101 - General				
Dept 1701 - HR - ADMIN				
SALARIES AND WAGES	296,124	309,195	311,180	326,000
EMPLOYEE INSURANCE	35,956	25,302	25,196	24,124
OTHER EMPLOYEE BENEFITS	22,642	23,220	24,000	24,197
EMPLOYER PENSION COSTS	16,160	24,474	18,289	25,782
CONTRA ACCOUNTS				
OTHER OPERATING	134,287	128,221	122,622	127,721
CONTRACTUAL SERVICES	66,350	20,000	20,000	15,000
INTERNAL SERVICES	8,199	10,188	10,188	9,960
SUPPLIES	489	800	500	800
Totals for dept 1701 - HR - ADMIN	580,207	541,400	531,975	553,584
Dept 1703 - HR - FIRE & POLICE COMMISSION				
OTHER OPERATING	74,615	35,125	45,550	36,124
CONTRACTUAL SERVICES	8,378	1,000		
Totals for dept 1703 - HR - FIRE & POLICE COM	82,993	36,125	45,550	36,124
TOTAL APPROPRIATIONS	663,200	577,525	577,525	589,708
Fund 120 - FLEX				
OTHER EMPLOYEE BENEFITS		4,375	5,000	5,000
OTHER OPERATING	1,213	3,500	2,230	4,500
Totals for dept 1701 - HR - ADMIN	1,213	7,875	7,230	9,500
APPROPRIATIONS - FUND 120	1,213	7,875	7,230	9,500
APPROPRIATIONS - ALL FUNDS	664,413	585,400	584,755	599,208

Community Development Department | FY2026



Mission Statement: The Community Development Department works with all stakeholders to provide an exceptionally safe, thriving, welcoming, and aesthetically pleasing community while staying true to the traditions of preservation of community character and long-term planning that have served Lake Forest well. To accomplish this, the Department strives to be an ally to our customers, not an obstacle, assisting them in efficiently moving through the review and approval processes toward successful completion of projects.

Vision Statement: Twenty years from now Lake Forest will still be a unique community, with a distinctive character, strong property values and a quality of life that is unparalleled among other communities.

FY2025 HIGHLIGHTS

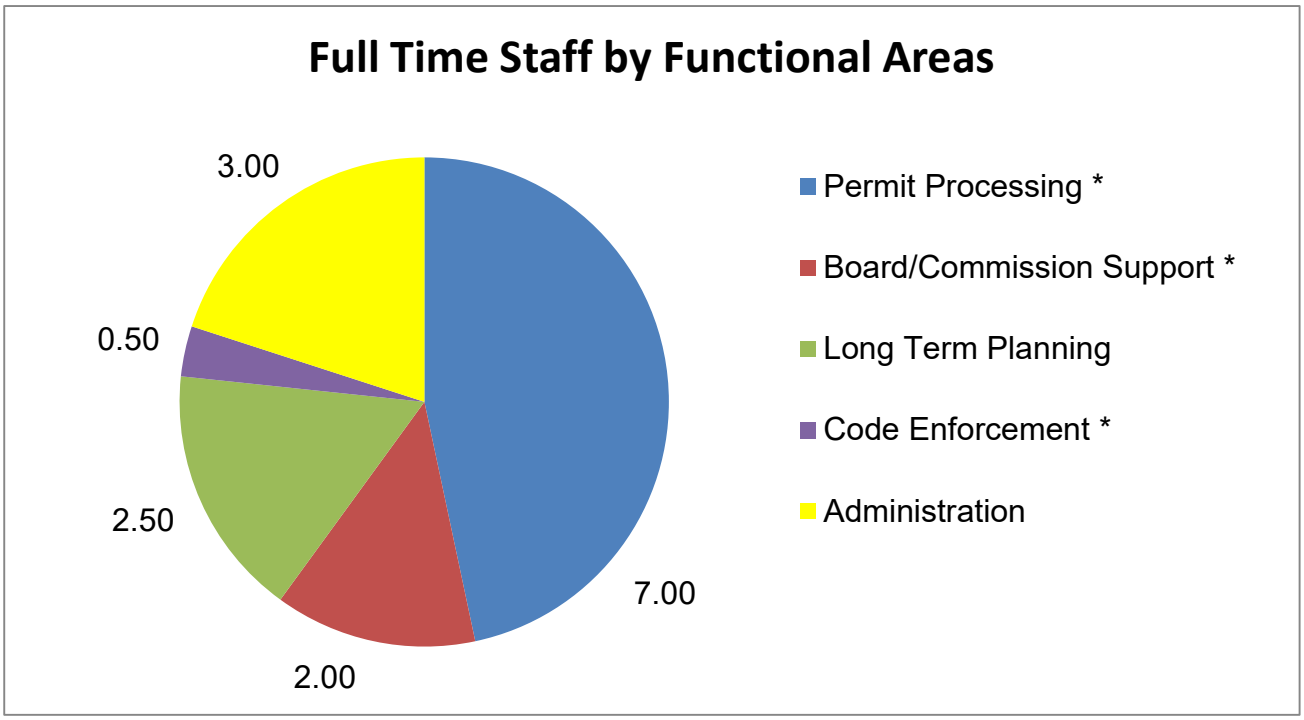
- Responsive to customers – plan reviews, permit issuance, inspections, Board/Commission processes.
- Continued staff development – over 20 certifications in various areas of expertise held by department staff.
- Construction of new housing units - multi-family and single family.
- Success of existing restaurants, interest from new restaurants.
- Significant progress on Northwestern Lake Forest Hospital Expansion.
- Completion of the Bank Lane Enhancement Plan.
- Discussion of improved wireless service throughout the community was initiated.
- Amended Special Use Permits for Elawa Farm, Ragdale, and Gorton Community Center to support evolving uses.

FY2026 INITIATIVES AND PROGRAMS

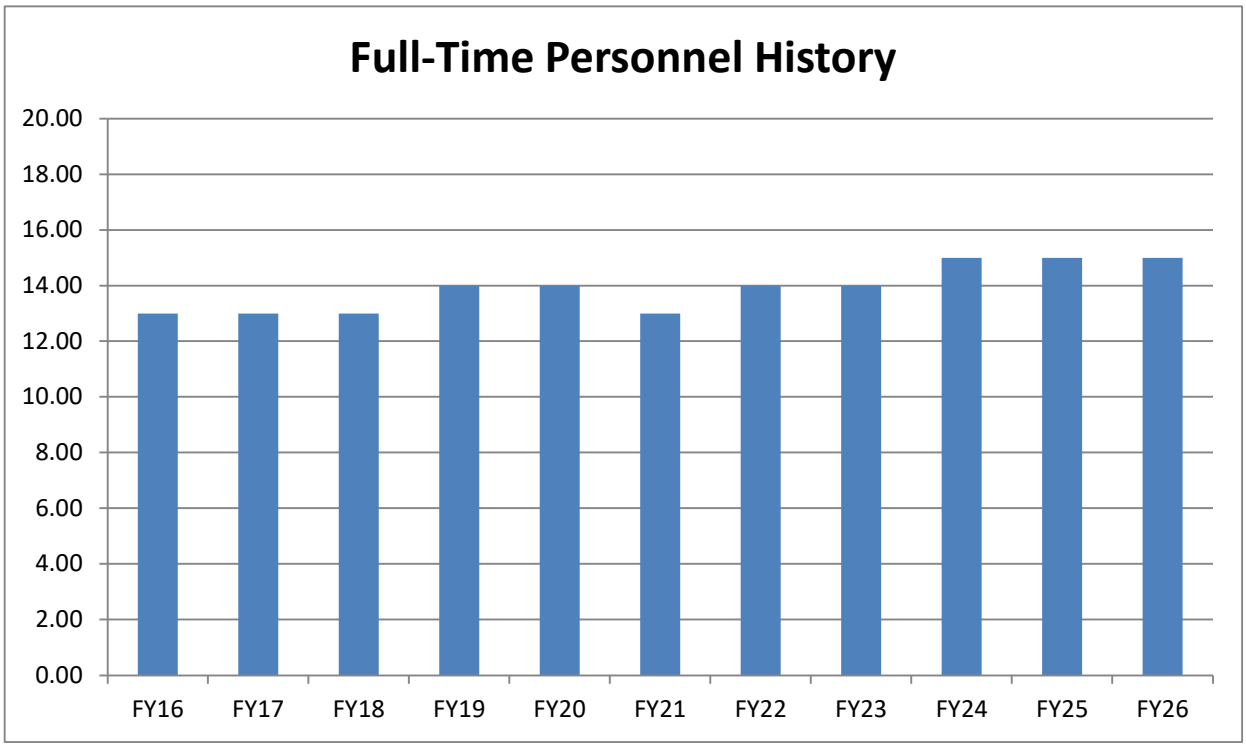
- Continue to be an ally to our customers demonstrating commitment to continuous process improvements.
- Confirm funding for the Senior Cottages and get construction underway.
- Finalize the Comprehensive Plan Update.
- Support/facilitate redevelopment of long vacant properties.
- Continue updates to the Building/Life Safety Codes – align closely with State and National Codes.
- Facilitate Historic Preservation Commission training – review purview/role, processes.
- Complete an analysis of wireless coverage, identify options for improvement and implement solutions.
- Undertake advance planning for opportunity sites in the Central Business District.

Performance Measurement	Performance Target	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Target
Plan Review/Permit Issuance Time (Standard/Fast Track)	15/5 working days	95%	95% / 97%	95% / 97%	95 / 97%
Inspection Response Times	2 days	98%	97%	98%	98%
Code Enforcement Complaint Response	2 days	95%	96%	96%	96%
Board/Commission Approvals	1 meeting	95%	95%	94%	96%

THE CITY OF LAKE FOREST
FY2026
COMMUNITY DEVELOPMENT

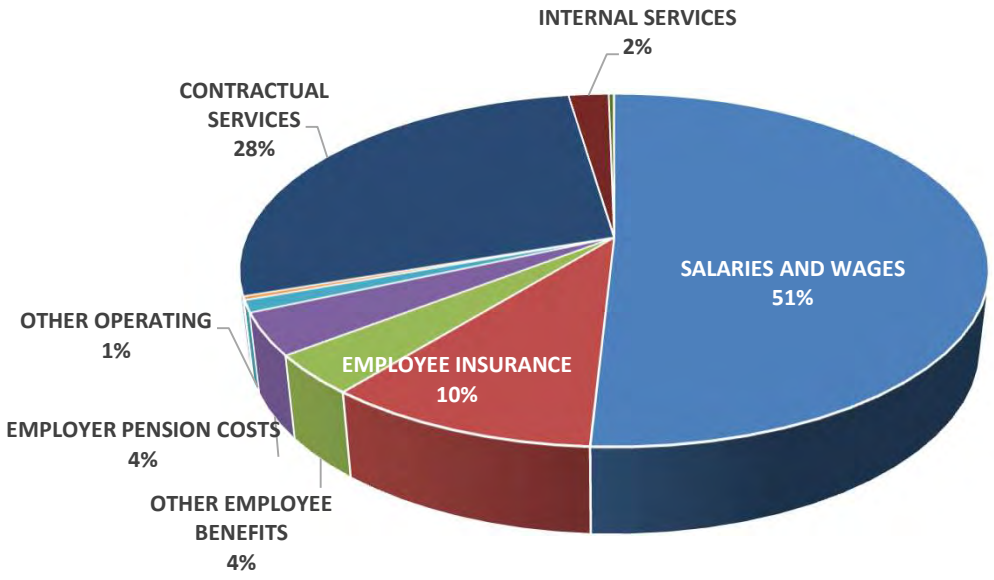


** Direct Customer Service Activities*



NOTE: FY22 reflects transition of a staff position and associated responsibilities from City Hall.
FY24 includes the addition of a Senior Planner position.

FY26 EXPENSES



Budget Data

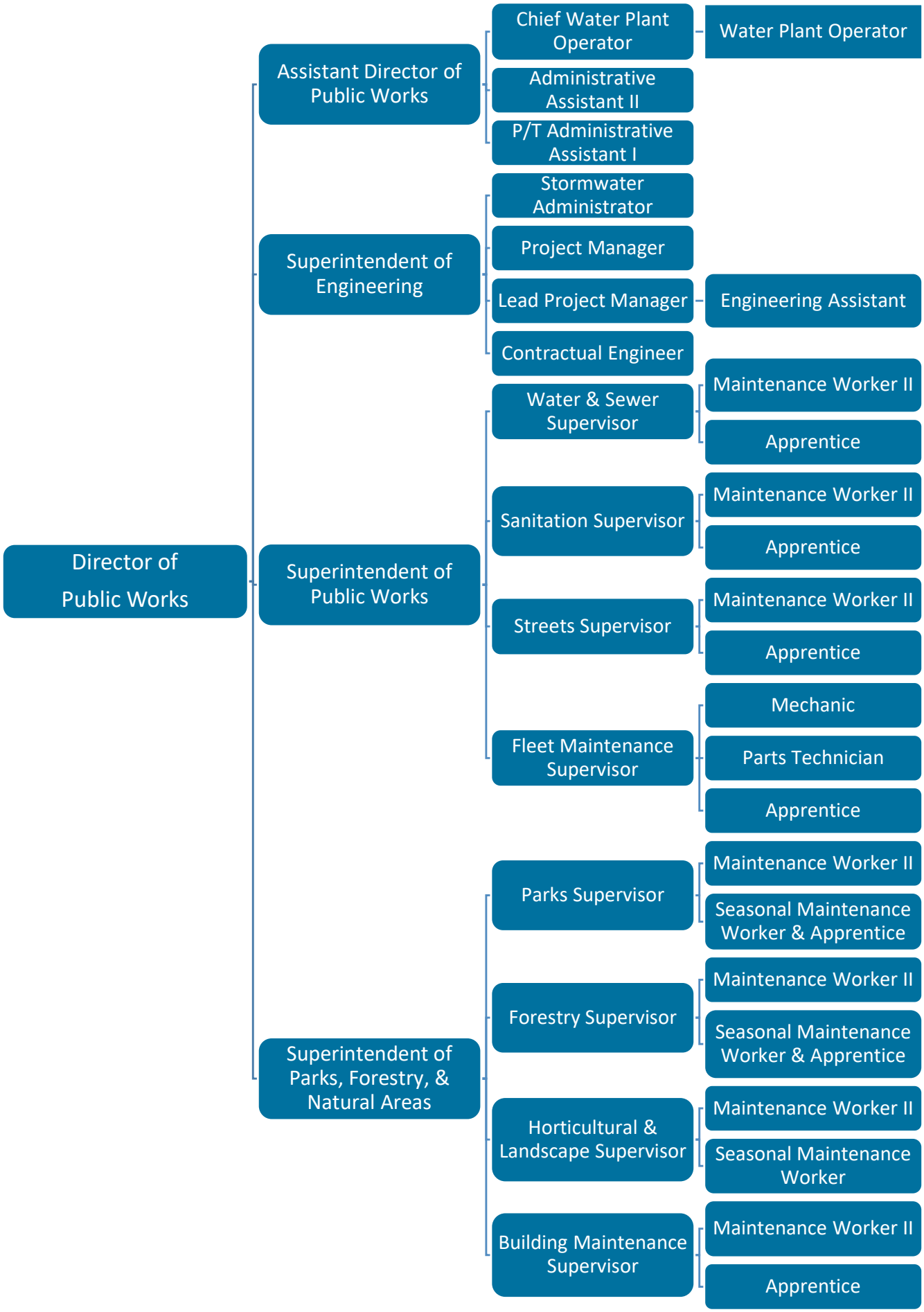
FY2025 Amended	$3,322,785
FY2026 Budget	$3,223,742
Change from Prior Year:	-$99,043

COMMUNITY DEVELOPMENT	FY2025 Amended	FY2026 Budget	Change
Community Development	$2,336,108	$2,330,382	-0.25%
Economic Development	$400,500	$308,360	-23.01%
Housing Trust	$586,177	$585,000	-0.20%
	$3,322,785	$3,223,742	-2.98%

Economic Development decreases due to incentive agreements (Forester Hotel and Le Colonial) that will rebate a portion of tax revenues generated. A net increase in revenue is projected.

COMMUNITY DEVELOPMENT DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
FUND 101 - GENERAL FUND				
LICENSES AND PERMITS	15,953	13,560	13,060	13,060
BUILDING PERMITS	2,900,306	1,300,000	1,900,000	1,200,000
CHARGES FOR SERVICES	412,486	306,775	339,677	293,890
FINES & FORFEITS	11,750	10,000	10,000	10,000
TOTAL ESTIMATED REVENUES	3,340,495	1,630,335	2,262,737	1,516,950
APPROPRIATIONS				
Dept 3401 - COMMUNITY DEVELOPMENT				
SALARIES AND WAGES	1,385,549	1,509,859	1,502,419	1,573,315
EMPLOYEE INSURANCE	327,679	337,238	333,141	319,442
OTHER EMPLOYEE BENEFITS	100,441	109,488	111,735	113,484
EMPLOYER PENSION COSTS	79,017	112,686	91,276	118,289
CONTRA ACCOUNTS	(3,854)			
OTHER OPERATING	22,540	30,250	30,250	30,250
UTILITIES	9,758	10,555	10,234	10,872
CONTRACTUAL SERVICES	55,378	149,771	148,387	89,842
INTERNAL SERVICES	71,350	68,661	68,661	66,538
SUPPLIES	5,774	7,600	6,900	8,350
Totals for dept 3401 - COMMUNITY DEV	2,053,632	2,336,108	2,303,003	2,330,382
Dept 3402 - ECONOMIC DEV				
SALARIES AND WAGES	55,172	63,298	65,897	65,937
EMPLOYEE INSURANCE	3,814	2,546	2,434	2,363
OTHER EMPLOYEE BENEFITS	3,673	3,668	4,568	3,802
EMPLOYER PENSION COSTS	3,285	4,990	4,120	5,258
OTHER OPERATING	4,261	5,000	4,620	5,000
CONTRACTUAL SERVICES	282,878	311,998	311,998	225,000
OPERATING CAPITAL		9,000	7,000	1,000
Totals for dept 3402 - ECONOMIC DEV	353,083	400,500	400,637	308,360
TOTAL APPROPRIATIONS	2,406,715	2,736,608	2,703,640	2,638,742
Fund 248 - HOUSING TRUST				
Dept 3403 - COMMUNITY DEVELOPMENT - CAPITAL				
400 CONTRACTUAL SERVICES	6,376	586,177	11,177	585,000
TOTAL APPROPRIATIONS	6,376	586,177	11,177	585,000
APPROPRIATIONS - ALL FUNDS	2,413,091	3,322,785	2,714,817	3,223,742

Public Works Department | FY2026



TOC

Mission Statement: To respond to the community needs for health, safety, and welfare by managing resources consistent with maintenance, service, and capital priorities determined by the City Council.

Vision Statement: To maintain a working environment built upon community trust and broad-based citizen involvement. To efficiently manage resources while challenging employees to higher goals through teamwork.

FY2025 HIGHLIGHTS

Implemented a Public Works Citizen's Academy.

Completed project designs and studies to better position projects for construction and grant funding: Whispering Oaks Sidewalk Connections (Phase II), Bridge Inspections, Cemetery Ravine Restoration, Scott-Wisconsin & Griffith-Woodland Storm Sewer, West Park Tennis Court, dye testing, Stormwater Study Update, Waveland Park Pavilion, McClory Bike Path Resurfacing (Old Elm-Westleigh), Water Meter Replacement, Lake Woodbine Bridge Phase II, Deerpath Traffic System Replacement (Golf/Hastings/Green Bay), Ahwahnee Road Storm Sewer Project, Ahwahnee Watermain, Bank Lane, and Deerpath Streetscape Phase II.

Completed Capital Improvement Program Projects: Forest Park Bluff Retaining Wall & Boardwalk, North Beach Buildings - Roof Replacements, Water Plant Intake Line Cleaning, Sailboat Compound Expansion, Tennis Court Surface Improvements (Northcroft, Everett), Sewer and manhole Lining, Watermain Replacement (Field Ct., Spring Ln., Mayflower Rd), Resurfacing & Pavement Patching, crack sealing, I&I Repairs, sidewalk repairs, McClory Bike Path Resurfacing (Illinois-Westleigh), Beach Sand Nourishment, Deerpath / Rte. 41 Landscaping, and Elawa Parking Lot Resurfacing & Expansion.

Implemented new snow removal routes for greater efficiency and balance.

Continued to promote recycling contamination education by completing a recycle cart audit program and implemented a new orange bag (plastic) recycling program.

Successfully implemented a new Apprentice Program.

Completed design and started implementation of the new water meter replacement program (multi-year project).

Provided design and maintenance assistance for the new Police Station and facility improvements of the Public Safety Building.

FY2026 INITIATIVES AND PROGRAMS

Continue installation new water meter replacement program (multi-year project).

Provide construction support for the new Police Station.

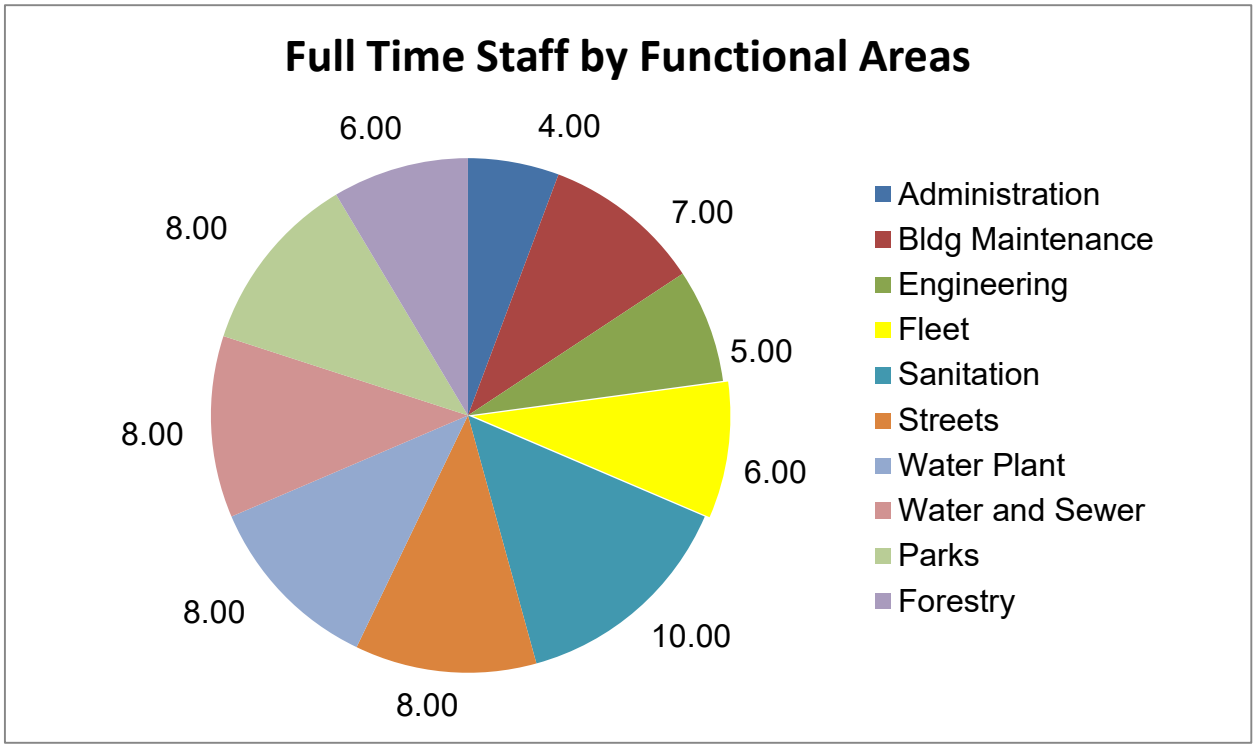
Complete project designs and studies to better position projects for construction and grant funding: Walden East Bridge Repairs, Ringwood Bridge Replacement Phase I, Storm Cherokee Sewer improvements: Grandview-Forest Hill, Basswood Rd Watermain (Blackthorn-Westleigh), Westleigh Resurfacing, Waukegan & Westleigh Intersection, Seminary Ravine, and Green Bay Rd Watermain (Linden-Greenwood).

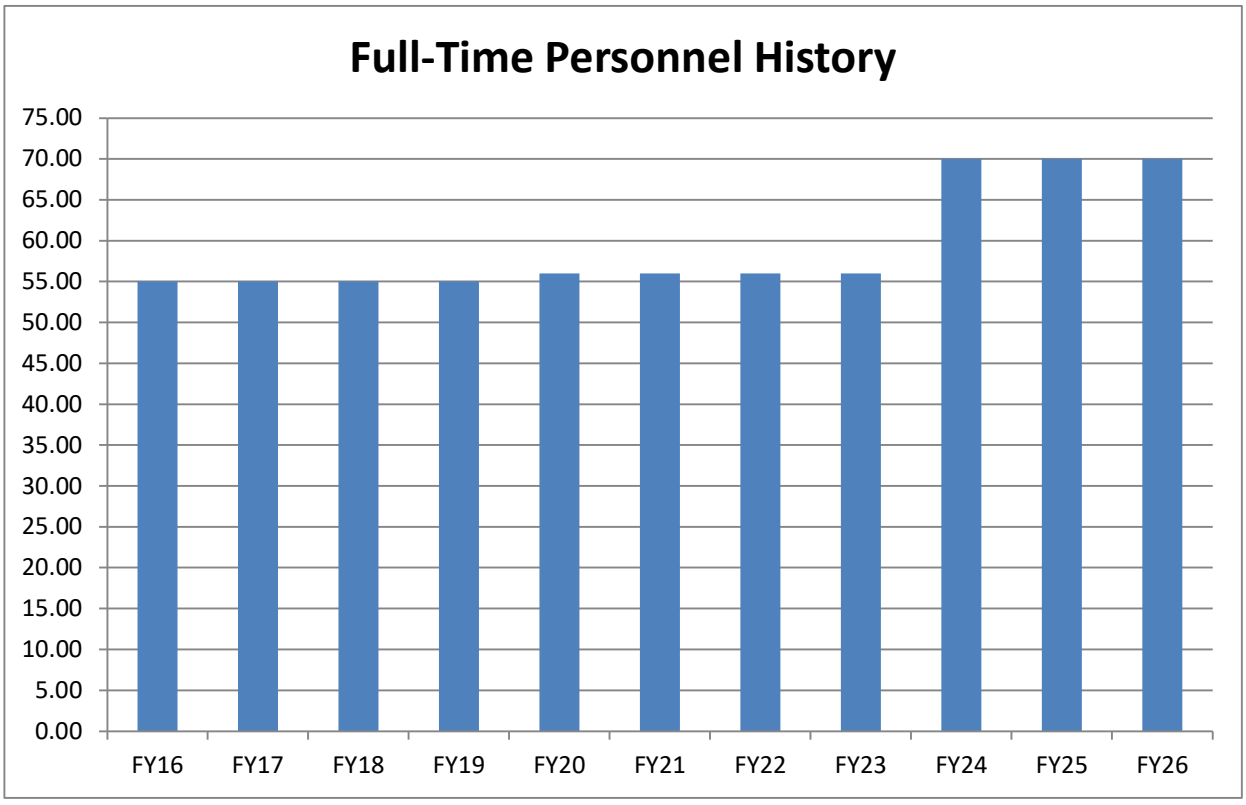
Complete Capital Improvement Program Projects: Waveland Park Pavilion Renovation, Ahwahnee Road Storm Sewer Project, West Park Tennis Court Reconstruction Deerpath Streetscape, Bank Lane, Whispering Oaks Sidewalk Connections, Ahwahnee Watermain Replacement, McClory Bike Path Resurfacing (Old Elm-Westleigh), Tennis Court Surface Improvements (Waveland, South Park), Storm Sewer Improvements: Griffith- Woodland, Forest Park: Playground Equipment Replacement, Ahwahnee Ln Watermain Replacement (S. of Deerpath).

Support SWALCO in evaluating a county-wide, cost effective, recycling disposal program.

Performance Measurement	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Target
Engineering				
Annual City-wide pavement condition assessment (score 60 – 70 considered satisfactory)	59	58	58	65
Annual IDOT Sufficiency Rating for 14 City-owned vehicular bridges (greater than 50 considered satisfactory per Federal guidelines)	67	70	69	72
Fleet				
Annual number of field service calls	56	57	60	75
Streets				
Annual completed streetlight inspection cycles	7	12	12	12
Annual electric/gas lamp poles painted	3	25	50	150
Annual completed sweeping cycles	4	5	6	8
Sanitation				
Recycling contamination rate	9.8%	20%	16%	10%
Water & Sewer				
Catch basins cleaned in a year	378	530	600	1,250
Watermain repairs completed within one day	100%	100%	100%	100%
Building Maintenance				
Average days to close municipal building requests	1.3	4.2	3.8	5
Water Plant				
Complete all chemical feed system quality control checks	99%	99%	100%	98%
Number of unscheduled Water Plant shutdowns per year (the lower the number the more efficient)	0	5	0	0
Reporting accuracy to regulatory agencies (higher percentage means little correction needed)	100%	100%	100%	100%
Completion of all regulatory lab work on time	100%	100%	100%	100%
Parks				
Average age of playground structures	11	12	12	11
Forestry				
Annual number of trees planted	385	345	360	350
Annual percentage of tree inventory pruned (15% = 7-year cycle)	8%	12%	12%	14%

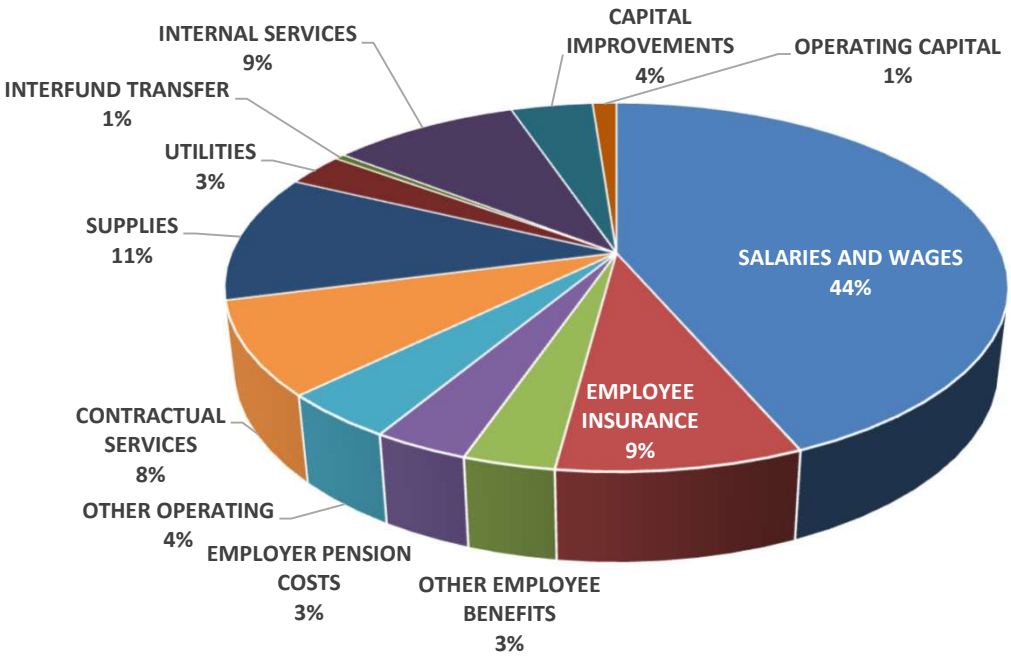
THE CITY OF LAKE FOREST
FY2026
PUBLIC WORKS





Note: For FY24, Parks and Forestry has been moved to Public Works

FY26 EXPENSES



Budget Data	
FY2025 Amended	$20,442,734
FY2026 Budget	$20,822,865
Change from Prior Year:	$380,131

PUBLIC WORKS	FY2025 Amended	FY2026 Budget	Change
Administration	$971,858	$974,057	0.23%
Building Maintenance	$1,923,044	$2,036,097	5.88%
Engineering	$1,086,549	$1,081,478	-0.47%
Fleet	$2,263,564	$2,313,283	2.20%
Sanitation	$2,838,494	$2,984,914	5.16%
Storm Sewers	$241,650	$242,895	0.52%
Streets	$2,806,178	$2,486,902	-11.38%
Water & Sewer	$3,778,712	$3,964,447	4.92%
Parks	$3,113,731	$2,337,538	-24.93%
Horticultural/Landscape Maint.	$0	$910,400	100.00%
Forestry	$1,418,954	$1,490,854	5.07%
	$20,442,734	$20,822,865	1.86%

Building Maintenance increase reflects the addition of the new Police Facility. Engineering reduction due to savings from the City's new insurance plan. Streets decrease due to lower capital expenses. Water and Sewer reflects increased chemical costs. Parks decrease due to transfer to new section Horticultural/Landscape Maint.. Forestry is due to personnel costs in FY26.

PUBLIC WORKS - ADMINISTRATION DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
Fund 101 - General				
CHARGES FOR SERVICES	15,546	7,752	10,879	7,818
TOTAL ESTIMATED REVENUES	15,546	7,752	10,879	7,818
APPROPRIATIONS				
SALARIES AND WAGES	419,689	475,051	470,632	473,347
EMPLOYEE INSURANCE	87,347	91,277	91,836	93,189
OTHER EMPLOYEE BENEFITS	28,942	32,422	33,901	32,103
EMPLOYER PENSION COSTS	24,192	35,269	27,686	35,992
OTHER OPERATING	22,555	15,500	15,813	15,500
CONTRACTUAL SERVICES	14,956	28,259	28,259	28,259
INTERNAL SERVICES	68,013	76,835	76,835	77,767
UTILITIES	5,154	6,200	4,314	6,386
SUPPLIES	6,959	3,100	6,100	3,100
TOTAL APPROPRIATIONS	677,807	763,913	755,376	765,643
Fund 501 - WATER AND SEWER				
APPROPRIATIONS				
SALARIES AND WAGES	151,518	153,535	156,131	159,954
EMPLOYEE INSURANCE	29,869	31,239	29,746	24,109
OTHER EMPLOYEE BENEFITS	11,074	11,371	11,780	11,946
EMPLOYER PENSION COSTS	8,710	11,800	9,557	12,405
TOTAL APPROPRIATIONS	201,171	207,945	207,214	208,414
APPROPRIATIONS - ALL FUNDS	878,978	971,858	962,590	974,057

PUBLIC WORKS - BUILDING MAINT	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
DESCRIPTION				
ESTIMATED REVENUES				
CHARGES FOR SERVICES	17,467	20,229	27,652	28,343
TOTAL ESTIMATED REVENUES	17,467	20,229	27,652	28,343
APPROPRIATIONS				
SALARIES AND WAGES	665,834	740,138	739,878	790,831
EMPLOYEE INSURANCE	160,655	149,401	154,634	152,360
OTHER EMPLOYEE BENEFITS	48,966	54,773	55,499	58,366
EMPLOYER PENSION COSTS	38,455	56,893	45,276	60,933
OTHER OPERATING	125,853	146,708	144,983	140,427
CONTRACTUAL SERVICES	230,799	241,201	306,701	305,452
UTILITIES	72,190	73,897	60,101	63,541
SUPPLIES	144,397	123,668	131,481	127,391
INTERNAL SERVICES	47,217	41,365	41,365	41,796
CAPITAL IMPROVEMENTS	163,932	150,000	150,000	125,000
OPERATING CAPITAL	147,839	145,000	145,000	170,000
TOTAL APPROPRIATIONS	1,846,137	1,923,044	1,974,918	2,036,097

PUBLIC WORKS - ENGINEERING	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
DESCRIPTION				
Fund 101 - General				
CHARGES FOR SERVICES	101,358	50,000	65,175	
TOTAL ESTIMATED REVENUES	101,358	50,000	65,175	
APPROPRIATIONS				
SALARIES AND WAGES	489,017	483,437	474,486	497,614
EMPLOYEE INSURANCE	104,811	123,729	99,709	99,088
OTHER EMPLOYEE BENEFITS	36,329	35,484	35,930	36,924
EMPLOYER PENSION COSTS	27,163	34,341	27,978	35,451
CONTRA ACCOUNTS				
OTHER OPERATING	5,204	7,200	7,650	8,200
CONTRACTUAL SERVICES	253,309	219,074	279,189	218,840
UTILITIES	5,257	5,042	4,943	5,193
SUPPLIES	5,117	7,994	5,994	7,886
INTERNAL SERVICES	30,487	13,850	13,850	11,310
TOTAL APPROPRIATIONS	956,694	930,151	949,729	920,506
Fund 501 - WATER AND SEWER				
APPROPRIATIONS				
SALARIES AND WAGES	121,618	124,861	124,831	128,855
EMPLOYEE INSURANCE	12,090	12,610	11,987	12,323
OTHER EMPLOYEE BENEFITS	8,948	9,282	9,448	9,703
EMPLOYER PENSION COSTS	7,026	9,645	7,661	10,091
TOTAL APPROPRIATIONS	149,682	156,398	153,927	160,972
APPROPRIATIONS - ALL FUNDS	1,106,376	1,086,549	1,103,656	1,081,478

PUBLIC WORKS - STREETS DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ESTIMATED REVENUES				
OTHER TAXES	200,503	195,000	196,324	195,000
VEHICLE LICENSES	1,290,036	1,280,000	1,288,000	1,280,000
LICENSES AND PERMITS	1,613	500	175	500
CHARGES FOR SERVICES	96,136	93,868	95,413	97,561
TOTAL ESTIMATED REVENUES	1,588,288	1,569,368	1,579,912	1,573,061
APPROPRIATIONS				
SALARIES AND WAGES	827,829	966,039	973,628	1,011,084
EMPLOYEE INSURANCE	217,743	227,251	228,387	225,326
OTHER EMPLOYEE BENEFITS	59,873	70,718	72,830	73,979
EMPLOYER PENSION COSTS	47,175	73,631	59,764	77,394
CONTRA ACCOUNTS	(22,527)			
CONTRACTUAL SERVICES	99,222	80,420	80,420	70,470
SUPPLIES	282,675	311,464	308,386	312,868
OTHER OPERATING	32,064	123,213	123,213	8,449
INTERNAL SERVICES	453,361	419,760	419,760	350,359
UTILITIES	68,499	56,770	51,252	56,973
CAPITAL IMPROVEMENTS	244,661	476,912	476,912	300,000
TOTAL APPROPRIATIONS	2,310,575	2,806,178	2,794,552	2,486,902

PUBLIC WORKS - SANITATION DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ESTIMATED REVENUES				
CHARGES FOR SERVICES	65,847	67,300	63,000	63,500
SANITATION FEE	943,168	938,000	940,000	940,000
TOTAL ESTIMATED REVENUES	1,009,015	1,005,300	1,003,000	1,003,500
APPROPRIATIONS				
SALARIES AND WAGES	1,113,399	1,172,100	1,191,348	1,278,731
EMPLOYEE INSURANCE	261,847	284,703	290,715	311,739
OTHER EMPLOYEE BENEFITS	81,974	86,429	89,290	93,297
EMPLOYER PENSION COSTS	63,675	89,266	72,789	97,617
CONTRA ACCOUNTS	(127)			
OTHER OPERATING	586,846	364,185	550,685	364,185
CONTRACTUAL SERVICES	92,391	109,000	93,070	109,000
UTILITIES	6,942	7,106	7,447	7,319
SUPPLIES	51,806	32,915	32,815	36,215
INTERNAL SERVICES	748,962	692,790	692,790	686,811
TOTAL APPROPRIATIONS	3,007,715	2,838,494	3,020,949	2,984,914

CONTIGENCY INCLUDED IN NON DEPARTMENT:	151,500
TOTAL	3,136,414

PUBLIC WORKS - STORM SEWER	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
DESCRIPTION				
APPROPRIATIONS				
SALARIES AND WAGES	94,017	105,208	94,525	108,962
EMPLOYEE INSURANCE	28,934	30,237	28,717	27,031
OTHER EMPLOYEE BENEFITS	6,536	7,516	6,907	7,821
EMPLOYER PENSION COSTS	5,196	7,760	5,620	8,152
CONTRACTUAL SERVICES	13,500	24,232	20,245	24,232
SUPPLIES	12,929	16,697	20,684	16,697
CAPITAL IMPROVEMENTS	47,696	50,000	50,000	50,000
TOTAL APPROPRIATIONS	208,808	241,650	226,698	242,895

PUBLIC WORKS - PARKS - FORESTRY & HORICULTURAL & LANDSCAPE MAINTENANCE DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ESTIMATED REVENUES				
PROPERTY TAXES	4,204,072	4,397,442	4,404,355	4,577,551
GRANTS/CONTRIBUTIONS	76,055	63,000	65,000	63,000
CHARGES FOR SERVICES	93,724	133,000	119,030	133,500
OTHER REVENUE	328		405	
TOTAL ESTIMATED REVENUES	4,374,179	4,593,442	4,588,790	4,774,051
APPROPRIATIONS - PARKS				
SALARIES AND WAGES	1,275,410	1,370,290	1,335,484	1,054,113
EMPLOYEE INSURANCE	257,127	286,043	258,177	212,447
OTHER EMPLOYEE BENEFITS	95,424	102,655	100,408	77,816
EMPLOYER PENSION COSTS	74,492	106,126	81,992	80,737
CONTRA ACCOUNTS	(26)			
OTHER OPERATING	119,891	113,711	113,711	117,157
CONTRACTUAL SERVICES	440,588	491,093	504,273	201,000
UTILITIES	15,088	15,278	15,907	16,116
INTERNAL SERVICES	238,424	270,035	270,035	268,151
SUPPLIES	169,109	176,500	175,500	108,501
OPERATING CAPITAL	103,690	100,000	100,000	100,000
INTER-FUND TRANSFERS	24,832	82,000	88,940	101,500
TOTAL APPROPRIATIONS	2,814,049	3,113,731	3,044,427	2,337,538
APPROPRIATIONS - FORESTRY				
SALARIES AND WAGES	644,956	684,957	704,762	733,582
EMPLOYEE INSURANCE	132,284	152,945	155,770	154,732
OTHER EMPLOYEE BENEFITS	50,568	53,071	54,606	56,216
EMPLOYER PENSION COSTS	37,009	53,492	42,136	57,375
CONTRA ACCOUNTS				
OTHER OPERATING	15,953	17,673	17,673	18,008
CONTRACTUAL SERVICES	148,532	162,241	160,923	165,960
INTERNAL SERVICES	145,862	137,042	137,042	144,181
SUPPLIES	50,415	54,533	54,531	57,800
OPERATING CAPITAL	2,916	3,000	3,000	3,000
CAPITAL IMPROVEMENTS	308,024	100,000	100,000	100,000
TOTAL APPROPRIATIONS	1,536,519	1,418,954	1,430,443	1,490,854
APPROPRIATIONS - HORTICULTURAL & LANDSCAPE MAINT.				
SALARIES AND WAGES				465,029
EMPLOYEE INSURANCE				39,354
OTHER EMPLOYEE BENEFITS				35,875
EMPLOYER PENSION COSTS				37,202
OTHER OPERATING				3,050
CONTRACTUAL SERVICES				238,890
SUPPLIES				88,000
OPERATING CAPITAL				3,000
TOTAL APPROPRIATIONS				910,400
	4,350,568	4,532,685	4,474,870	4,738,792

PUBLIC WORKS - FLEET DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
APPROPRIATIONS				
SALARIES AND WAGES	625,812	674,473	678,847	717,833
EMPLOYEE INSURANCE	103,557	99,415	94,684	93,005
OTHER EMPLOYEE BENEFITS	45,577	51,251	51,831	54,379
EMPLOYER PENSION COSTS	36,581	53,217	42,188	56,754
GASB AUDIT ENTRIES	(97,183)			
CONTRA ACCOUNTS	(15,863)			
OTHER OPERATING	215,620	235,294	204,294	237,673
CONTRACTUAL SERVICES	5,372	15,970	12,970	18,970
INTERNAL SERVICES	14,292	15,794	15,794	15,734
UTILITIES	4,447	3,574	3,600	3,681
SUPPLIES	1,081,207	1,114,576	1,106,254	1,115,254
TOTAL APPROPRIATIONS	2,019,419	2,263,564	2,210,462	2,313,283

PUBLIC WORKS - WATER & SEWER DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
APPROPRIATIONS				
SALARIES AND WAGES	1,524,375	1,593,447	1,700,568	1,643,230
EMPLOYEE INSURANCE	332,071	349,280	344,602	337,524
OTHER EMPLOYEE BENEFITS	110,450	116,816	124,506	119,862
EMPLOYER PENSION COSTS	86,938	121,430	104,109	125,360
CONTRA ACCOUNTS	(598)			
OTHER OPERATING	45,734	43,797	33,540	44,418
CONTRACTUAL SERVICES	317,887	356,816	345,172	431,417
UTILITIES	370,487	366,110	325,835	366,959
SUPPLIES	557,243	527,591	570,241	602,641
INTERNAL SERVICES	153,612	159,625	159,625	159,236
CAPITAL IMPROVEMENTS	88,972	143,800	121,763	133,800
TOTAL APPROPRIATIONS	3,587,171	3,778,712	3,829,961	3,964,447

Fire Department | FY2026



Mission Statement: The Lake Forest Fire Department trains, prepares, and responds: to preserve life, protect property, and promote safety.

Vision Statement: The Lake Forest Fire Department strives to be innovative, adaptive, and resilient in the face of all internal and external challenges.

FY2025 HIGHLIGHTS

- Purchase of new EMS stair chairs and AutoPulse to improve patient care and safety of EMS personnel.
- Replacement of all outdated portable radios through outside funding to support department's communications.
- Placed order for replacement ambulance to be delivered FY28.
- Inter-departmental CPR and safety trainings for lifeguards and Public Works employees.
- Continue partnership with Northwestern Medicine Lake Forest Hospital to provide staff instructors for their paramedic classes.
- Foreign Fire Board funded full body organ cancer screening through United Diagnostic Services for all FD employees.

FY2026 INITIATIVES AND PROGRAMS

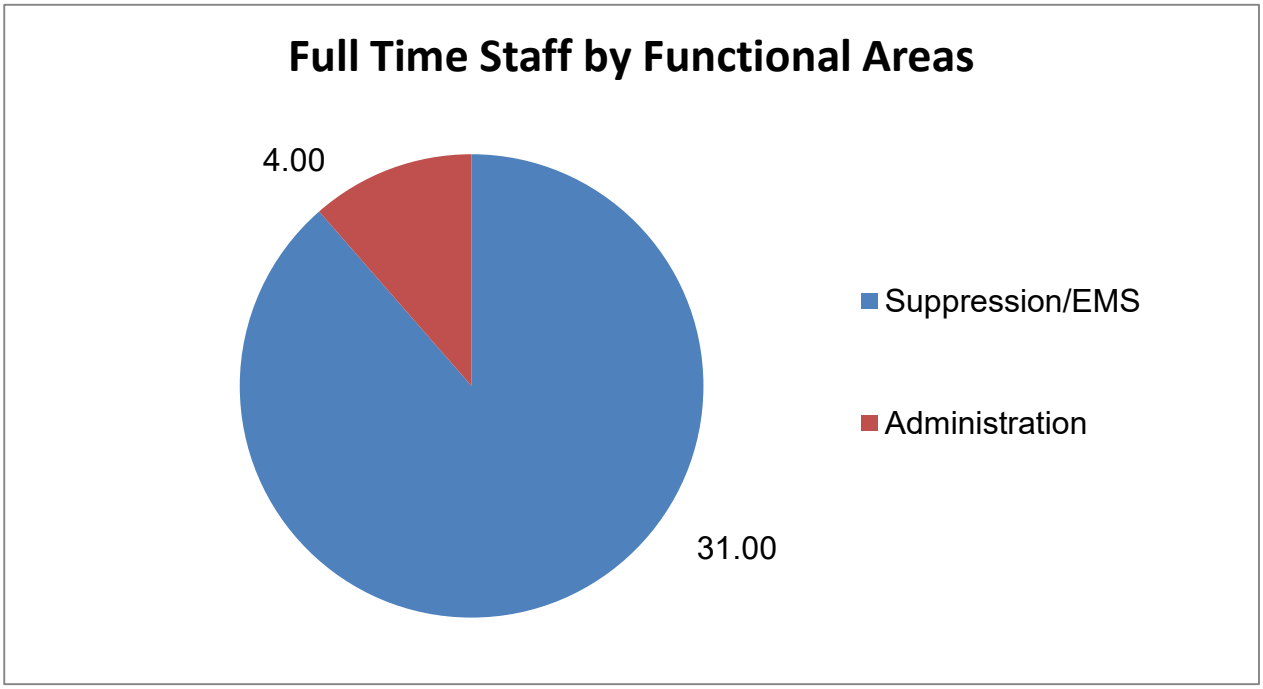
- Purchase of Zoll XSeries Advanced Cardiac Monitor - features include Ventilation Assist, pediatric CPR feedback, & TBI Dashboard.
- Continued utilization of SimMan interactive manikin with iSimulate software to provide realistic in-house EMS training.
- Planned transition to StarCom radio network summer 2025, improving communications and safety while on emergency scenes.
- Needs assessment and planning process for PSB construction project.
- Citizen's Fire Academy late spring and Public Safety open house set to return fall 2025.
- Advancing education and qualifications of employees to include department sponsorship for Fire Academy, Paramedic program, and Officer Level Certifications.

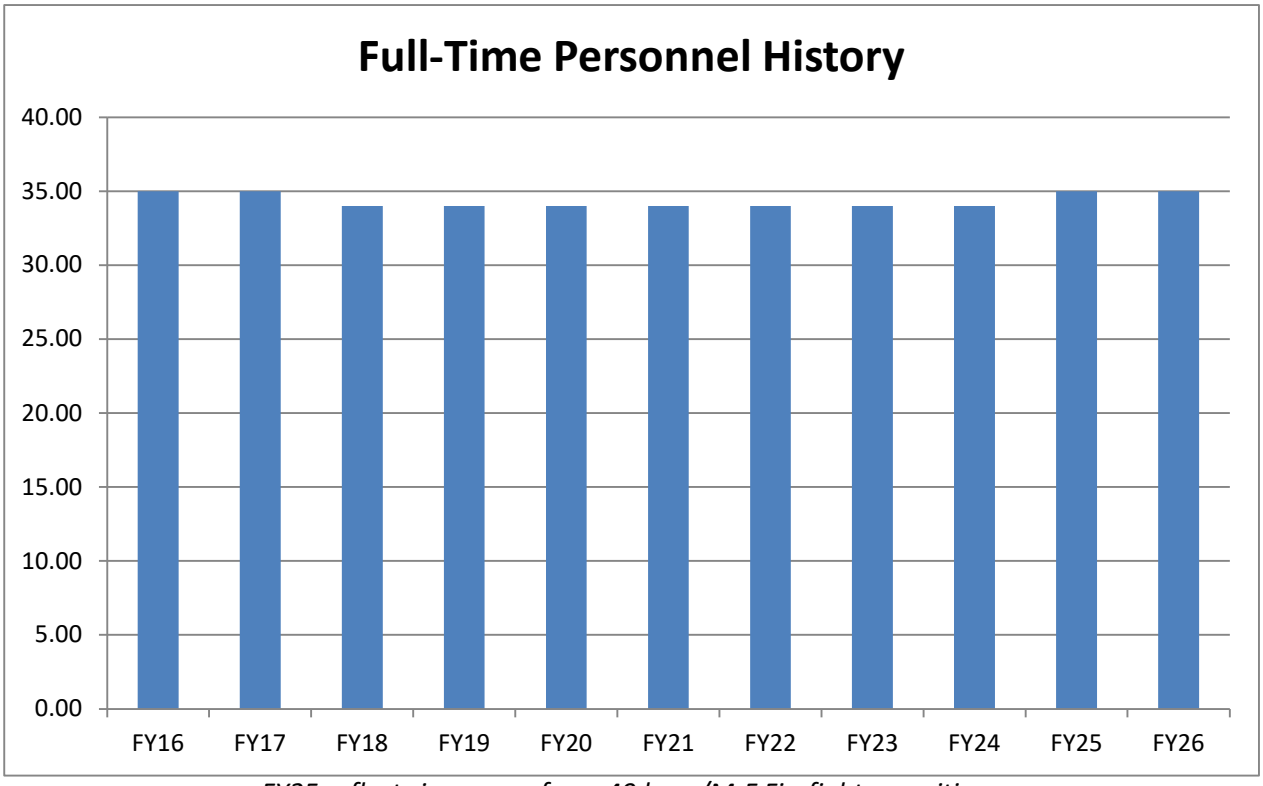
FY2026 BUDGET NOTES

- Significant staff turnover in 2024 has challenged the department to refocus financial and operational needs. We continue to support the community at a high level through this transition and will find financially responsible avenues to provide training and equipment.

Performance Measurement	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Target
Public Education Events	129	105	85	100
Average Emergency Response Time (lights & siren)	5:27	5:41	5:49	5:30
Training Hours per Day / Per Sworn Staff	1.60	1.91	1.70	1.70
Annual Inspections	1087	776	900	1100
Compliant Inspections in three visits or less	100%	100%	100%	100%

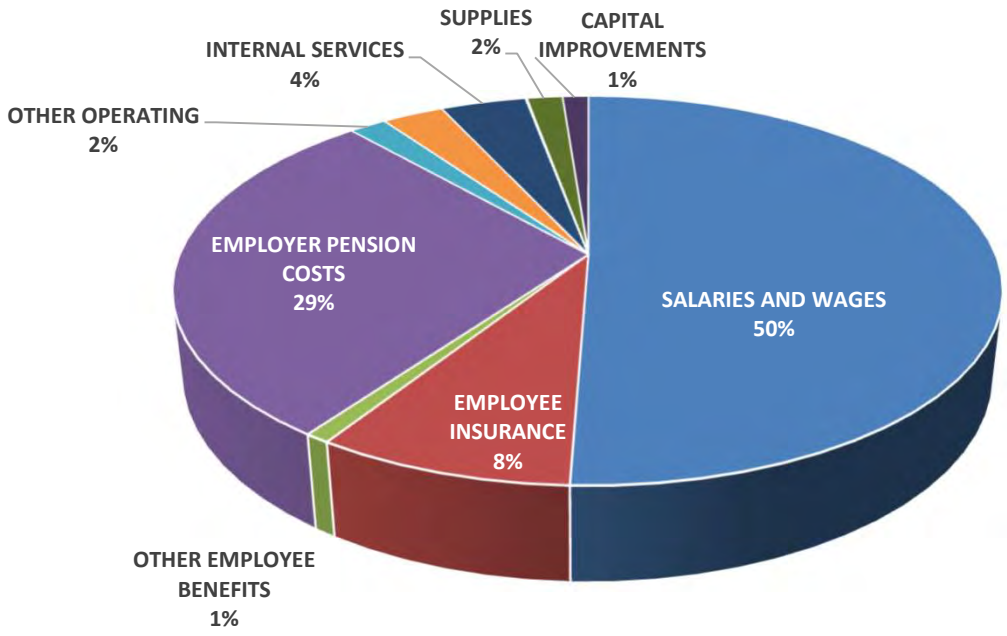
THE CITY OF LAKE FOREST
FY2026
FIRE





FY25 reflects increase of one 40 hour/M-F Firefighter position

FY26 EXPENSES



Budget Data

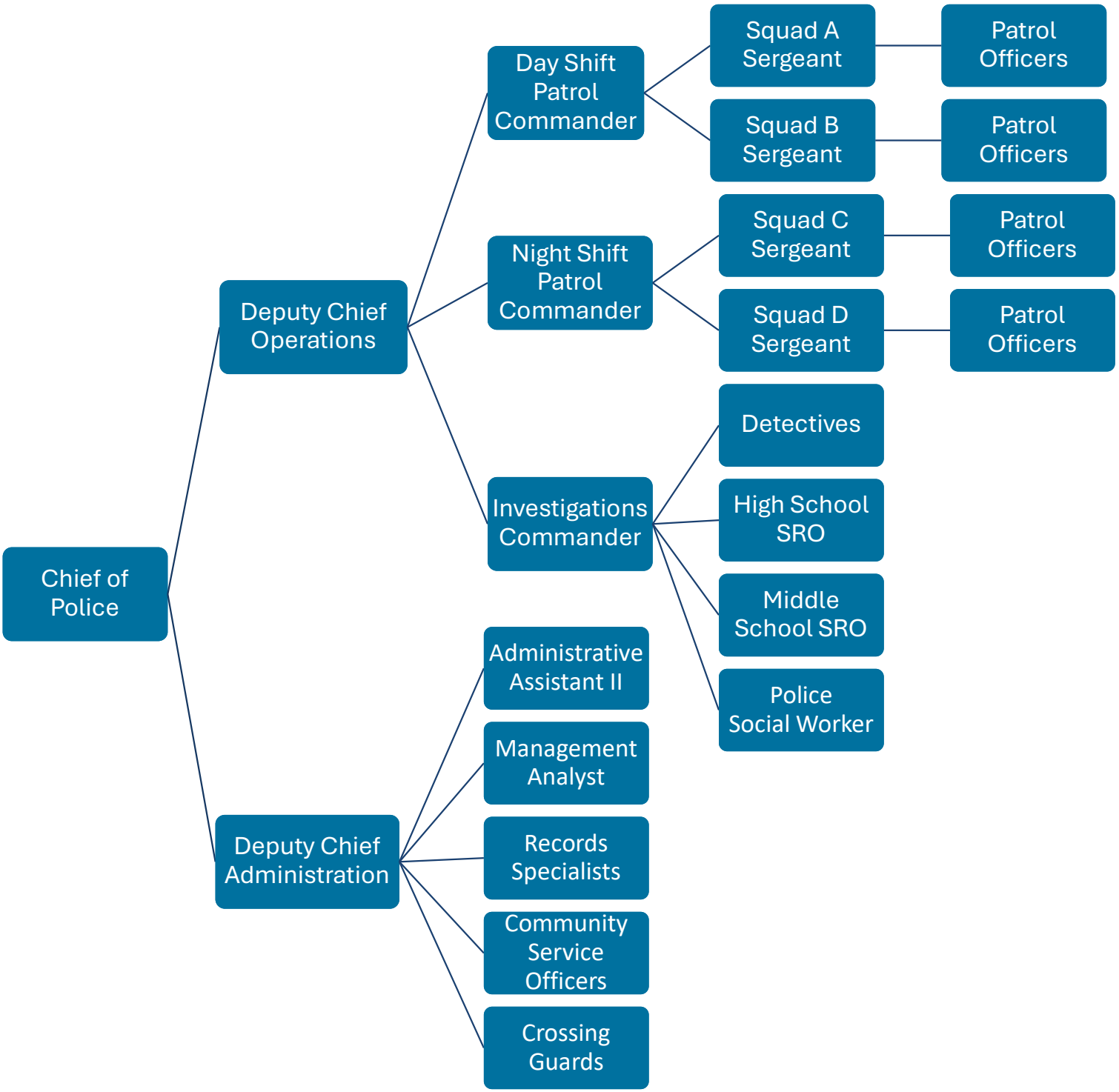
FY2025 Amended	$9,107,319
FY2026 Budget	$9,155,150
Change from Prior Year:	$47,831

FIRE	FY2025 Amended	FY2026 Budget	Change
Fire	$8,688,989	$8,801,820	1.30%
Emergency Telephone	$168,330	$103,330	-38.61%
Foreign Fire	$250,000	$250,000	0.00%
	$9,107,319	$9,155,150	0.53%

Decrease in Emergency Telephone includes reduceed purchases of additional radios and transition to StarCom radio network. Foreign fire expenditures are as authorized by Foreign Fire Board pursuant to state statutes.

FIRE DEPARTMENT DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
Fund 101 - General				
ESTIMATED REVENUES				
PROPERTY TAXES	2,410,784	2,403,239	2,387,072	2,373,799
LICENSES AND PERMITS	220	500	125	500
CHARGES FOR SERVICES	2,081,992	2,131,487	1,995,196	1,984,179
TOTAL ESTIMATED REVENUES	4,492,996	4,535,226	4,382,393	4,358,478
APPROPRIATIONS				
SALARIES AND WAGES	4,635,209	4,511,699	4,680,737	4,631,577
EMPLOYEE INSURANCE	776,554	845,873	776,083	776,302
OTHER EMPLOYEE BENEFITS	75,261	78,343	73,648	76,112
EMPLOYER PENSION COSTS	2,599,529	2,643,526	2,641,632	2,619,845
CONTRA ACCOUNTS	(117,923)		(96,981)	
OTHER OPERATING	93,083	112,450	124,626	108,950
CONTRACTUAL SERVICES	13,070	12,500	14,100	12,500
INTERNAL SERVICES	330,870	319,909	319,909	362,673
UTILITIES	4,523	5,700	3,976	5,871
SUPPLIES	141,521	108,989	108,277	157,990
CAPITAL IMPROVEMENTS	97,436	50,000	50,000	50,000
TOTAL APPROPRIATIONS	8,649,133	8,688,989	8,696,007	8,801,820
Fund 205 - EMERGENCY TELEPHONE				
APPROPRIATIONS				
OTHER OPERATING	3,564	43,330	43,330	43,330
CAPITAL IMPROVEMENTS	134,365	125,000	125,000	60,000
TOTAL APPROPRIATIONS	137,929	168,330	168,330	103,330
Fund 245 - FOREIGN FIRE INSURANCE				
APPROPRIATIONS				
CONTRACTUAL SERVICES	119,046	250,000	250,000	250,000
TOTAL APPROPRIATIONS	119,046	250,000	250,000	250,000
APPROPRIATIONS - ALL FUNDS	8,906,108	9,107,319	9,114,337	9,155,150

Police Department | FY2026



Mission Statement:

The mission of the Lake Forest Police Department is to provide the highest quality professional police services in partnership with the community we serve. Police Department members consistently seek and find ways to affirmatively promote, preserve, and deliver a feeling of safety and security while also providing a high level of professional service to all persons within the City of Lake Forest.

Vision Statement:

The Lake Forest Police Department will continue to adapt to the current economic environment and look for ways to provide an effective and professional law enforcement service to the community while also being fiscally responsible in its efforts.

FY2025 HIGHLIGHTS

- Utilized a $250,000 grant from the State of Illinois to purchase (5) used Investigations vehicles and emergency equipment outfitting.
- Changed to a 12-hour shift model, modified supervisor structure to (3) Commanders and (4) Sergeants, planned reduction in overtime cost and increase in recruitment and retention.
- Modernized our new police candidate hiring process by creating a more efficient method to address recruitment challenges.
- Took delivery of (6) new squad cars and completed a thorough process to receive a competitive pricing for emergency equipment.
- Due to command staff retirements and officer separations, we onboarded a new Chief of Police, promoted a new Sergeant and hired (4) new police recruits.

FY2026 INITIATIVES AND PROGRAMS

- Exploration of additional grant opportunities at the Federal and State levels to improve our services to the community.
- Begin the process of accreditation through the Illinois Law Enforcement Accreditation Program (ILEAP).
- Creation of an emotional support animal (ESA) program to expand social services to the community.
- Expand partnerships with community youth groups and senior citizens.
- Continue to design and build a modern police department to meet the needs of our police employees now and into the future.

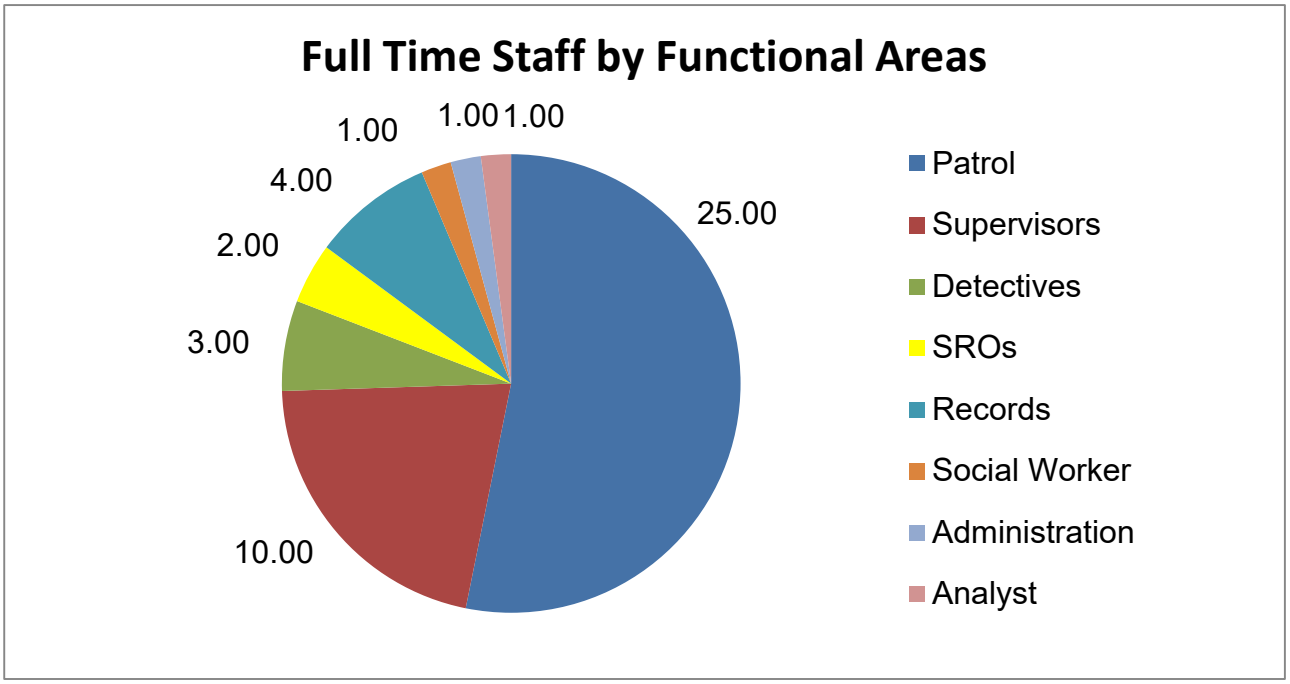
FY2026 BUDGET NOTES

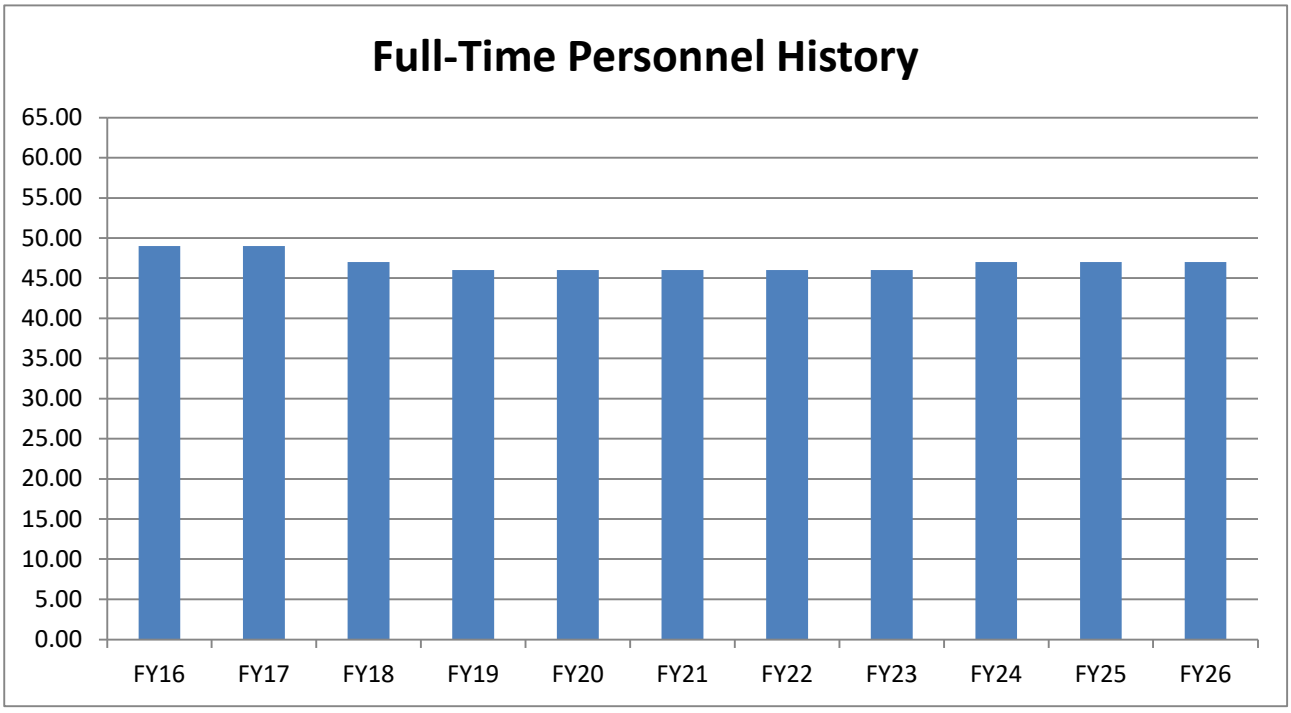
- Continuing recruitment efforts to fill (3) vacant police officer positions.
- Finalize the transition to new e-citation vendor for more consistent fine payments to the City.

Performance Measurement	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Target
Total Call Volume	15,387	15,551	15,785	15,850
Traffic Collisions Handled	711	747	692	700
Total # of FOIA Requests / Staff Hours Dedicated to FOIA	140 / 100	292/438*	320/486*	349/524*
Total Number of DUI Arrests	55	52	55	60

Average time per FOIA request increased from 45 minutes to 1.5 hours due to Body Worn Camera requests.

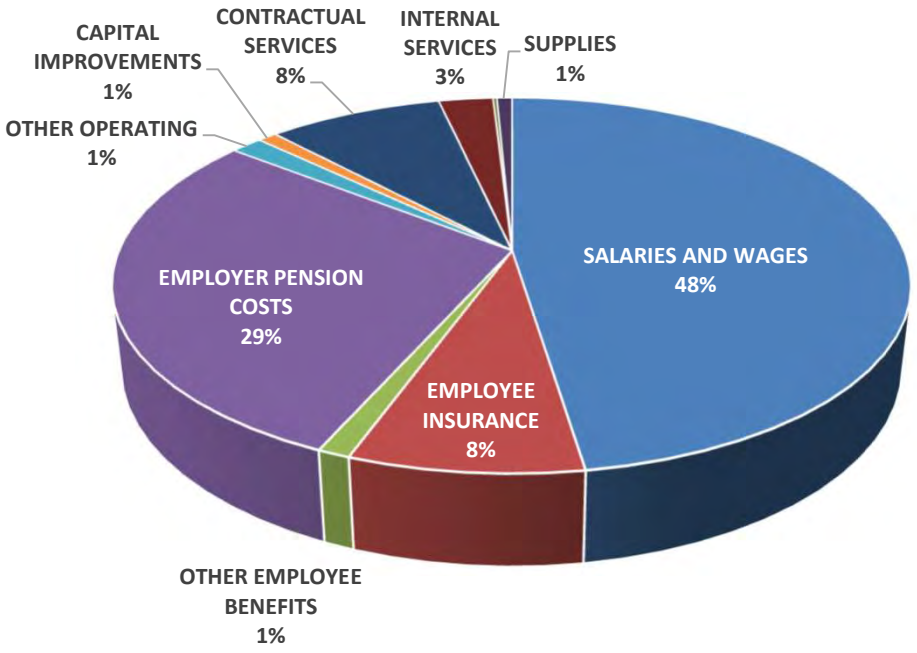
THE CITY OF LAKE FOREST
FY2026
POLICE





Note: Consolidated Dispatch FY16; CSO restructuring FY18.
Reduced a Records Clerk in FY19. Converted Full-Time CSO to Social Worker for FY23.
Converted a part-time analyst to full-time for FY24.

FY26 EXPENSES



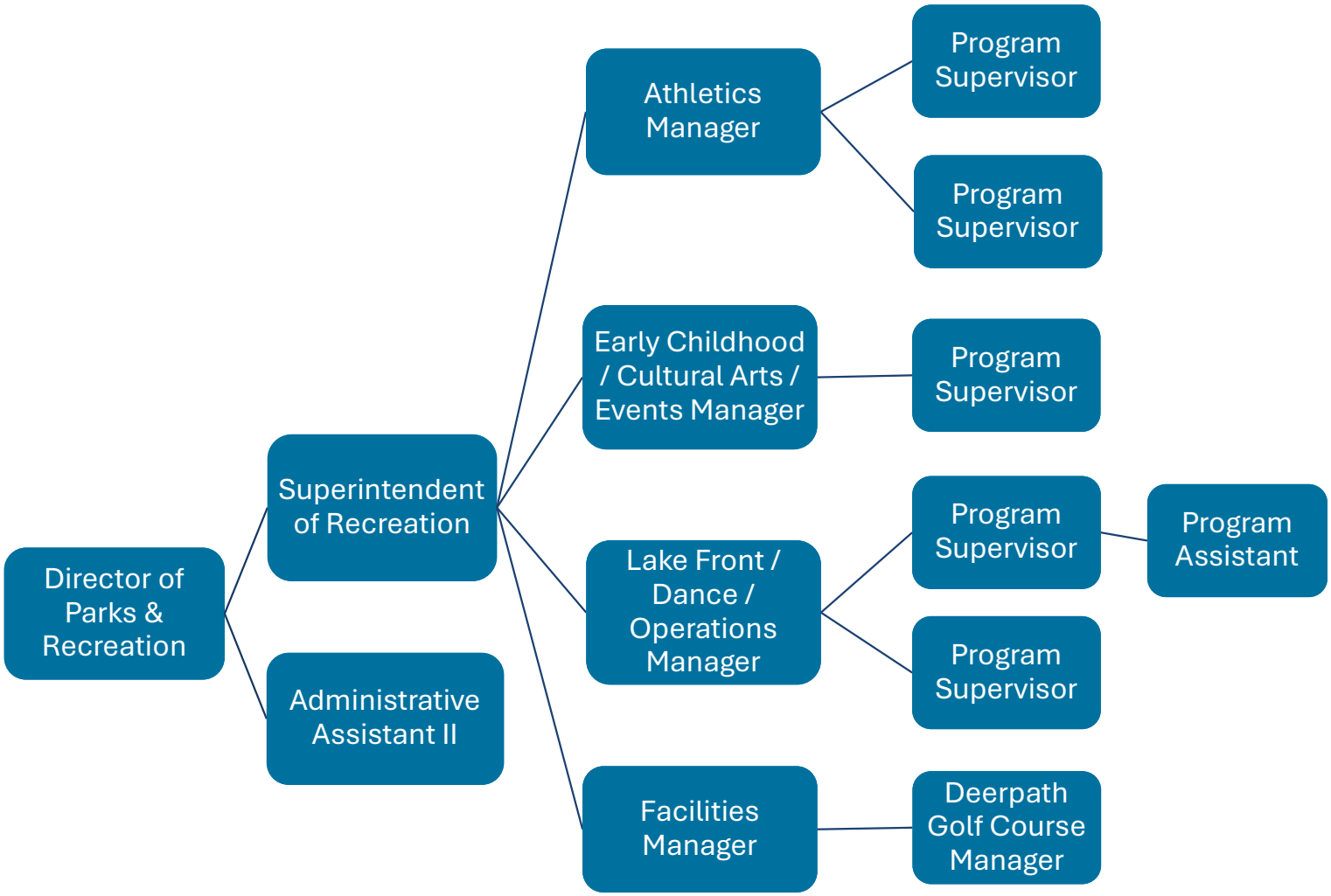
Budget Data	
FY2025 Amended	$13,390,178
FY2026 Budget	$13,566,713
Change from Prior Year:	$176,535

POLICE	FY2025 Amended	FY2026 Budget	Change
Police	$12,925,272	$13,192,334	2.07%
Emergency Telephone	$277,906	$299,379	7.73%
Police Restricted	$187,000	$75,000	-59.89%
	$13,390,178	$13,566,713	1.32%

Increase in Emergency Telephone is due to FY26 increased dispatch service allocation.
Decrease in Police Restricted is due to one time vehicle purchases in FY25.

POLICE DEPARTMENT DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
Fund 101 - General				
ESTIMATED REVENUES				
PROPERTY TAXES	3,294,726	3,284,422	3,262,367	3,451,096
SALES AND USE TAXES	30,646	30,000	32,343	32,990
LICENSES AND PERMITS	110	500	100	500
CHARGES FOR SERVICES	120,007	137,206	123,254	138,747
FINES & FORFEITS	237,293	245,450	245,450	220,450
TOTAL ESTIMATED REVENUES	3,682,782	3,697,578	3,663,514	3,843,783
APPROPRIATIONS				
SALARIES AND WAGES	5,832,027	6,292,027	6,187,145	6,452,705
EMPLOYEE INSURANCE	1,058,458	1,172,018	1,057,698	1,086,054
OTHER EMPLOYEE BENEFITS	123,709	148,210	143,237	152,043
EMPLOYER PENSION COSTS	3,738,255	3,748,323	3,728,536	3,916,879
CONTRA ACCOUNTS	(153,630)		(126,548)	
OTHER OPERATING	180,858	156,559	176,100	204,674
CONTRACTUAL SERVICES	784,168	830,090	831,138	849,666
INTERNAL SERVICES	328,657	324,491	324,491	355,610
UTILITIES	19,577	23,950	16,773	24,553
SUPPLIES	104,072	124,270	115,810	100,150
CAPITAL IMPROVEMENTS	16,284	105,334	105,000	50,000
TOTAL APPROPRIATIONS	12,032,435	12,925,272	12,559,380	13,192,334
Fund 205 - EMERGENCY TELEPHONE				
APPROPRIATIONS				
CAPITAL IMPROVEMENTS	63,838			
CONTRACTUAL SERVICES	263,409	277,906	275,406	299,379
TOTAL APPROPRIATIONS	327,247	277,906	275,406	299,379
Fund 247 - POLICE RESTRICTED FUNDS				
APPROPRIATIONS				
CAPITAL IMPROVEMENTS		142,000	52,000	30,000
OPERATING CAPITAL	13,868	45,000	45,000	45,000
TOTAL APPROPRIATIONS	13,868	187,000	97,000	75,000
APPROPRIATIONS - ALL FUNDS	12,373,550	13,390,178	12,931,786	13,566,713

Parks and Recreation Department | FY2026



Mission Statement: The Parks and Recreation Department is committed to providing residents of all ages' positive experiences through a variety of high-quality programs, facilities and services under the direction of professional and dedicated staff who are responsive to the changing needs of the community and to preserving our natural environment.

Vision Statement: To promote wholesome, enriching and enjoyable recreation, park and golf experiences that continues to improve the quality of life for individuals, families and community.

FY2025 HIGHLIGHTS

- Successfully provided programming and recreational opportunities for our residents with over 7300 registrations.
- Successfully opened and managed Deerpath Park.
- Completed the Forest Park Beach Pathway Project and opened to the public.
- Implementation of new pickleball facility and programming for the community.
- Installed a fire suppression system at the Deerpath Golf Course Club House.
- Develop and implement a new app for the Recreation Department.
- Golf operations surpassed revenue projections by over $200,000.
- Began an online registration system for field rentals and pavilion rentals.

FY2026 INITIATIVES AND PROGRAMS

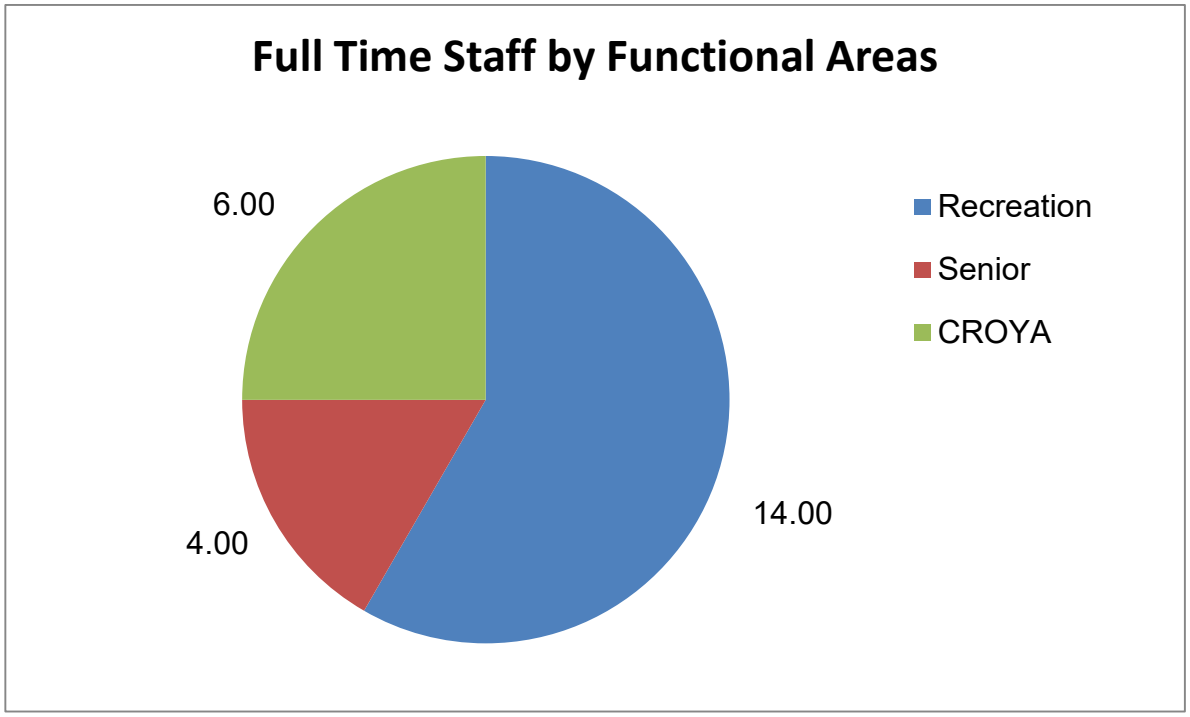
- Continue evaluation of 10-year comprehensive master park plan.
- Dedicate further staffing to growth in programming and other activities within the community.
- Replace the fleet of safety boats in our sailing program.
- Evaluate the fee structure for Deerpath Park athletic fields.
- Complete the bridge replacement project at Deerpath Golf Course.
- Design and replace the Forest Park Beach playground.

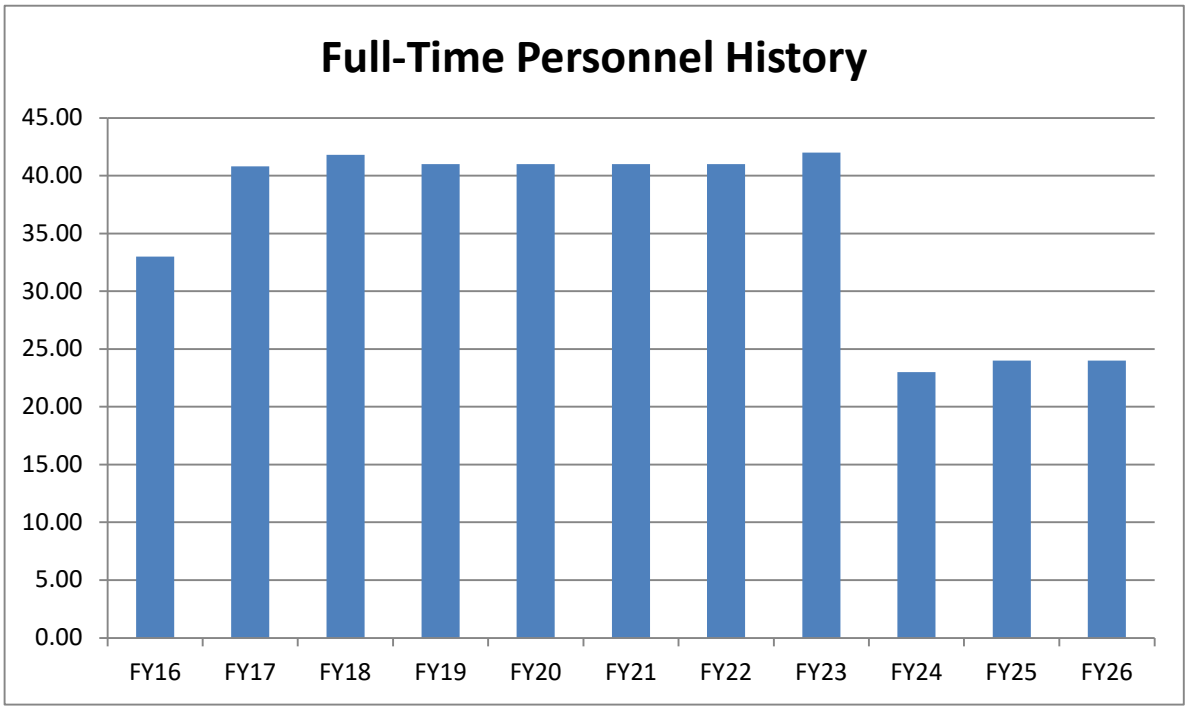
FY2026 BUDGET NOTES

- Recreation program fees increased at 3-5% for FY26
- Increase in temporary salaries to meet the market value of our area
- New programming including travel baseball and the expansion of summer camps and sailing

Performance Measurement	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Target
Annual attendance at free community events	4,100	3,900	4,050	4,200
Annual beach attendance	95,595	98,627	87,974	89,000
Annual number of Deerpath Park Field user groups	5	10	12	14
Community Program Satisfaction Score (5-point scale)	N/A	4.3	4.5	4.5
Likelihood of fitness members to recommend our facility to others (5-point scale)	N/A	4.25	4.5	4.5
Course Utilization Rate (# Rounds Sold/Total Available Rounds)	71%	73%	74%	76%
Golf Course Net Promoter Score (measures customer experience)	80.4	75.6	77.3	78

THE CITY OF LAKE FOREST
FY2026
PARKS AND RECREATION

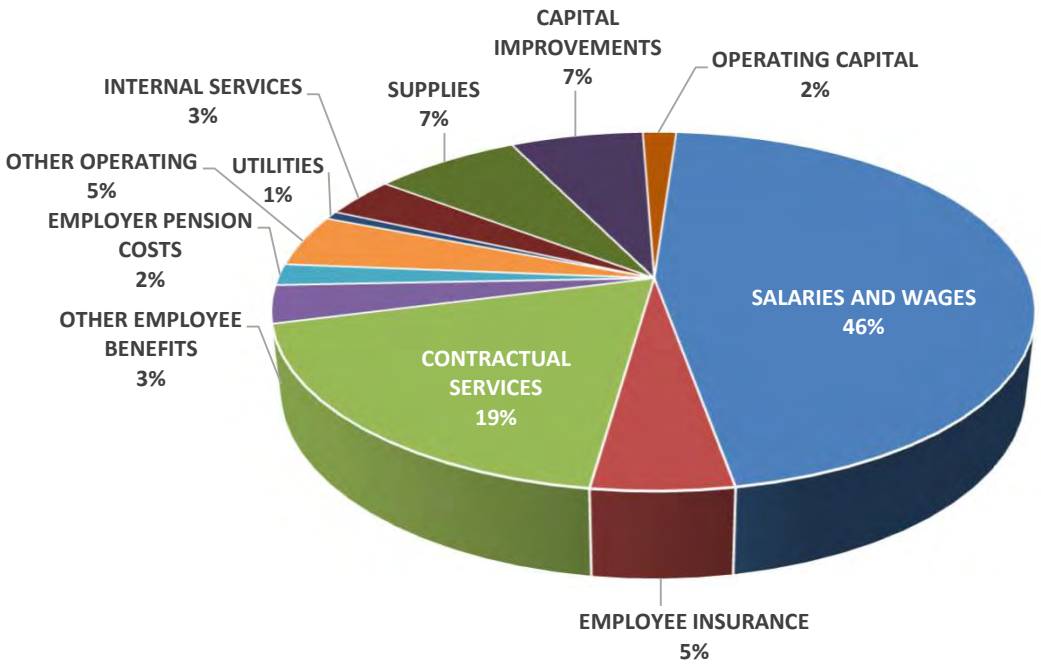




Note: Forestry moved to Parks and Recreation in FY2011; Cemetery in FY2014; Golf outsourced FY2016.
Seniors and CROYA moved to Parks and Recreation for FY2017.
FY24 - Parks and Forestry to Public Works; Cemetery to City Manager's Office.
FY25 - Added Senior Advocate to Senior Resources; funded by Foundation.

FY26 - Added Croya Youth Worker and Recreation Program Supervisor and two positions moved to Communications & Engagement

FY26 EXPENSES



Budget Data

FY2025 Amended	$10,464,152
FY2026 Budget	$10,941,078
Change from Prior Year:	$476,926

PARKS AND RECREATION

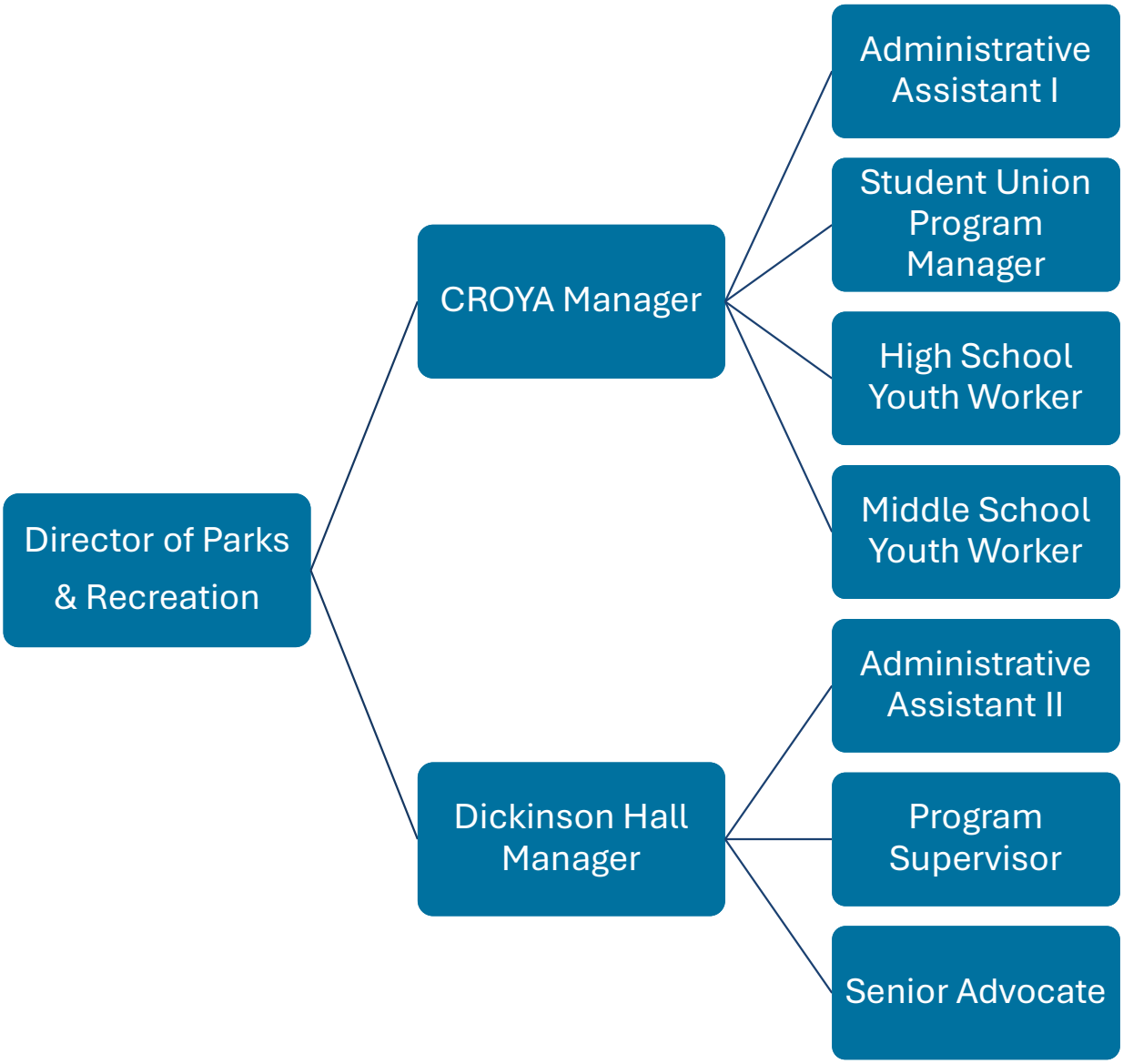
	FY2025 Amended	FY2026 Budget	Change
Recreation	$6,040,577	$6,318,720	4.60%
Special Recreation	$776,454	$588,060	-24.26%
Golf Course	$2,132,271	$2,400,933	12.60%
CROYA	$776,106	$885,530	14.10%
Seniors	$738,744	$747,835	1.23%
	$10,464,152	$10,941,078	4.56%

Recreation increase is due to the addition of a Program Supervisor position and the addition of travel baseball. Reduction in Special Recreation is due to FY25 capital expenses. Increase in Golf is due to FY26 capital expenses. Increase in Croya is due to addition of a Youth Worker position funded by additional Lake Bluff Contributions.

RECREATION		2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
DESCRIPTION					
Fund 220 - PARKS AND RECREATION					
ESTIMATED REVENUES					
	GRANTS/CONTRIBUTIONS	56,879	2,000		2,000
	CHARGES FOR SERVICES	3,233,590	3,497,805	3,488,127	4,003,773
	PROPERTY TAXES	2,167,881	2,254,637	2,256,948	2,003,011
	OTHER TAXES	89,941	80,000	80,000	80,000
	INTEREST/INVESTMENTS	212,269	60,000	199,562	100,000
	OTHER REVENUE	8,322	30,500	10,000	30,500
TOTAL ESTIMATED REVENUES		5,768,882	5,924,942	6,034,637	6,219,284
APPROPRIATIONS					
	OTHER OPERATING	160,998	262,332	256,407	176,072
	SALARIES AND WAGES	2,908,937	3,143,375	3,138,357	3,286,141
	EMPLOYEE INSURANCE	248,325	308,085	280,189	305,012
	OTHER EMPLOYEE BENEFITS	215,753	232,682	233,988	240,805
	EMPLOYER PENSION COSTS	105,391	143,414	113,805	135,918
	CONTRACTUAL SERVICES	639,522	904,244	1,043,213	1,097,616
	SUPPLIES	321,892	357,331	386,727	398,940
	CAPITAL IMPROVEMENTS	140,738	175,000	175,000	175,000
	UTILITIES	20,640	30,513	19,691	25,887
	CONTRA ACCOUNTS	(29,219)		(34)	
	INTERNAL SERVICES	284,461	286,601	286,601	292,329
	OPERATING CAPITAL	163,587	197,000	197,000	185,000
	INTER-FUND TRANSFERS	50,000			
TOTAL APPROPRIATIONS		5,231,025	6,040,577	6,130,944	6,318,720
Fund 224 - SPECIAL RECREATION					
APPROPRIATIONS					
100	SALARIES AND WAGES	65,627	74,000	68,115	61,285
101	EMPLOYEE INSURANCE	3,472	12,496	10,004	9,190
102	OTHER EMPLOYEE BENEFITS	4,406	5,661	5,661	4,688
103	EMPLOYER PENSION COSTS	3,885	5,920	4,150	4,903
400	CONTRACTUAL SERVICES	296,085	316,798	295,198	301,056
701	CAPITAL IMPROVEMENTS	49,009	361,579	261,371	206,938
TOTAL APPROPRIATIONS		422,484	776,454	644,499	588,060
APPROPRIATIONS - ALL FUNDS		5,653,509	6,817,031	6,775,443	6,906,780

GOLF COURSE DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ESTIMATED REVENUES				
GRANTS/CONTRIBUTIONS			15,691	
CHARGES FOR SERVICES	2,105,592	2,167,302	2,279,482	2,340,977
INTEREST/INVESTMENTS	24,974		16,905	15,000
OTHER REVENUE	70		162,965	
INTER-FUND TRANSFERS	50,000			
TOTAL ESTIMATED REVENUES	2,180,636	2,167,302	2,475,043	2,355,977
APPROPRIATIONS				
SALARIES AND WAGES	678,873	665,600	714,675	731,907
EMPLOYEE INSURANCE	38,850	51,685	48,951	51,055
CONTRACTUAL SERVICES	546,383	543,473	592,374	607,310
OTHER EMPLOYEE BENEFITS	52,746	59,793	53,989	56,757
EMPLOYER PENSION COSTS	1,470	2,156	1,556	2,085
OTHER OPERATING	119,767	115,257	139,228	119,921
INTERNAL SERVICES	54,165	50,366	50,366	57,371
UTILITIES	59,872	75,692	44,835	47,922
CAPITAL IMPROVEMENTS	292,992	180,900	283,222	350,000
DEBT SERVICE	2,731	4,521		
GASB AUDIT ENTRIES	252,450			
SUPPLIES	379,582	382,828	391,115	376,605
TOTAL APPROPRIATIONS	2,479,881	2,132,271	2,320,311	2,400,933

CROYA (Committee Representing Our Young Adults) and Dickinson Hall (Senior Center) | FY2026



Mission Statement: CROYA is charged with attending to the social and psychological needs of the young adults of Lake Forest and Lake Bluff. It provides a safe and supportive atmosphere where students can identify their needs and create structured programs to meet those needs. Students engage in programs that build confidence, self-esteem and leadership skills which allow them to serve as positive resources for peers whose needs are beyond their control.

Vision Statement: In serving the communities of Lake Forest and Lake Bluff, CROYA provides a safe environment where trained staff guide young adults to identify their needs or concerns and create programs to address these needs. CROYA also collaborates with the schools and local organizations and refers youth in need to the appropriate resources.

FY2025 HIGHLIGHTS

- Facilitated community service projects for Kiwanis, Feed My Starving Children, Beacon Place, Camp Hope, Gorton, House of Peace, National Breast Cancer Foundation, Pinky Swear Foundation, Fill A Heart 4 Kids, and Habitat for Humanity.
- Created 2 youth-led weekend retreats for 100 high school youth. The retreats continue to be some of the most meaningful and impactful programs CROYA does each year.
- Educated hundreds of Lake Forest and Lake Bluff students in the Peer Training, Peer Assisted Leadership, Peer Pressure, and Upstander curriculums. CROYA now teaches Peer Training in the newly created Scout Seminar program for freshmen at LFHS.
- CROYA Manager presented at the National Recreation and Parks Association Conference in Atlanta, Georgia, and at the DuPage County Railroad Safety Conference in Chicago.

FY2026 INITIATIVES AND PROGRAMS

- Provide educational programs in the local schools which engage students in meaningful learning and discourse and support the School Districts' strategic plans.
- Provide programs that promote mental health awareness and support at-risk youth, while engaging local agencies to build resources and referral capabilities.
- Engage youth in local and regional service projects and leadership programs that foster CROYA's Values of Acceptance, Respect, Empathy and Accountability.
- Facilitate 2 weekend retreats, providing great social-emotional benefits for youth.
- Create a plan to most effectively use the CROYA basement music studios now that Activator Music Academy is closed.
- Work closely with The CROYA Foundation to design and renovate CROYA's kitchen.

FY2026 BUDGET NOTES

- CSL budget line item went up again this year due to increased costs of running 2 retreats.
- CROYA is receiving 25K in CIP funding toward the kitchen renovation project.

Performance Measurement	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Target
Number of CROYA Youth Programs & Meetings	372	373	370	350
Number of Youth Contacts – Programs & Meetings	10,015	8,967	8,900	9,000
Number of Youth Contacts – After School Student Union Hours	3,401	2,725	3,000	3,000
Youth approval rate of CROYA Fall & Spring high school retreats	95%	95%	95%	95%

CROYA DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
ESTIMATED REVENUES				
CHARGES FOR SERVICES	136,121	125,000	210,000	231,857
TOTAL ESTIMATED REVENUES	136,121	125,000	210,000	231,857
APPROPRIATIONS				
SALARIES AND WAGES	448,250	470,565	477,326	547,085
EMPLOYEE INSURANCE	104,295	105,610	103,535	122,374
OTHER EMPLOYEE BENEFITS	33,973	35,083	36,293	40,934
EMPLOYER PENSION COSTS	25,225	34,945	28,189	41,045
CONTRA ACCOUNTS	(35)			
OTHER OPERATING	94,935	86,388	92,716	90,665
CONTRACTUAL SERVICES	11,720	16,000	16,000	16,000
INTERNAL SERVICES	15,686	17,181	17,181	17,255
UTILITIES	3,708	3,834	3,837	3,949
SUPPLIES	6,029	6,500	57,400	6,223
TOTAL APPROPRIATIONS	743,786	776,106	832,477	885,530

Mission Statement: Dickinson Hall offers educational, social and cultural opportunities for adults, as well as services fostering independence, involvement and personal growth in a welcoming and dynamic environment.

Vision Statement: Create a positive image of aging; to provide information, referrals, educational and social opportunities for all seniors; and to be the go-to resource for anyone 50+, newly retired, or new to the area.

FY2025 HIGHLIGHTS

- Hired a full-time Senior Advocate to help seniors in the community access resources that support various aspects of their lives as they age.
- Marketing Dickinson Hall to attract new members and to increase community awareness through Facebook, Dialogue, weekly emails and meetings with key community partners.
- Continue to strengthen partnerships with community organizations through the Lake Forest Community Coalition.
- Serve on the Patient Family Advisory Council at LF Northwestern Hospital, representing the voices of seniors in discussions about hospital practices.
- Launched a monthly Memory Café at Dickinson Hall in partnership with the Lake Forest Library to provide support for individuals with memory loss through engaging activities.
- With the additional of 24 programs this year we have had over 9,000 individuals participate in programs, reflecting a 17% growth from the previous year.

FY2026 INITIATIVES AND PROGRAMS

- Continue to work with the City of Lake Forest to become a Dementia Friendly Community.
- Work with the Junior Garden Club of Lake Forest to create a community garden on the Grove Cultural Campus.
- Continue working with the Senior Resources Commission to update and implement a long-range plan for Dickinson Hall.
- Continue to increase community involvement and awareness.
- Coordinate efforts with the LF/LB Senior Citizens Foundation to provide financial support for our programming, staffing, transportation and administrative needs.

Performance Measurement	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Target
Senior Center Memberships	856	974	1000	1025
Number of individual seniors receiving case management and assistance from Senior Advocate	230	300	320	325
Percentage of members participating in programs	59%	59%	69%	71%

SENIOR RESOURCES	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 PROJECTED ACTIVITY	2025-26 APPROVED BUDGET
DESCRIPTION				
ESTIMATED REVENUES				
GRANTS/CONTRIBUTIONS	110,003	222,769	170,400	205,000
CHARGES FOR SERVICES	232,703	212,120	234,120	240,500
INTEREST/INVESTMENTS	6,771	7,000	7,000	7,000
OTHER REVENUE				
INTER-FUND TRANSFERS	283,509	295,000	285,000	297,000
TOTAL ESTIMATED REVENUES	632,986	736,889	696,520	749,500
APPROPRIATIONS				
SALARIES AND WAGES	294,900	394,357	366,058	413,732
EMPLOYEE INSURANCE	74,428	105,100	75,504	66,540
OTHER EMPLOYEE BENEFITS	21,663	28,907	27,520	30,137
EMPLOYER PENSION COSTS	14,582	25,344	19,373	26,557
CONTRA ACCOUNTS				
OTHER OPERATING	119,323	101,234	131,210	126,925
CONTRACTUAL SERVICES	21,289	29,758	21,949	25,758
UTILITIES	3,749	4,572	4,575	3,634
INTERNAL SERVICES	26,403	27,122	27,122	29,429
SUPPLIES	26,461	22,350	23,208	25,123
CAPITAL IMPROVEMENTS	30			
INTER-FUND TRANSFERS	15,565			
TOTAL APPROPRIATIONS	618,393	738,744	696,519	747,835

CITY OF LAKE FOREST
FISCAL YEAR 2025-2026
PERSONNEL SCHEDULE - BUDGETED POSITIONS

The table below shows the budgeted full-time positions by position title. The full-time total positions increased by two for FY26. CROYA added a Youth Worker and Recreation added a Program Supervisor.

FULL TIME POSITION TITLE	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
CITY MANAGER	1	1	1
FINANCE DIRECTOR	1	1	1
IT DIRECTOR	1	1	1
DIRECTOR OF PUBLIC WORKS	1	1	1
DIRECTOR OF COMMUNITY DEVELOPMENT	1	1	1
DIRECTOR OF RECREATION & PARKS	1	1	1
DIRECTOR OF HUMAN RESOURCES	1	1	1
DIRECTOR OF COMMUNICATIONS/COMM ENG	0	1	1
POLICE CHIEF	1	1	1
FIRE CHIEF	1	1	1
DEPUTY CITY MANAGER	0	0	1
ASSISTANT CITY MANAGER	1	1	0
DEPUTY POLICE CHIEF	1	2	2
DEPUTY FIRE CHIEF	1	2	2
FIRE ADMIN DIVISION CHIEF	1	0	0
POLICE COMMANDER	5	4	3
ASSISTANT DIRECTOR OF FINANCE	1	1	1
ASSISTANT DIRECTOR OF IT	1	1	1
ASSISTANT PUBLIC WORKS DIRECTOR	1	1	1
FIRE BATTALION CHIEF	3	3	3
SUPERINTENDENT	4	4	4
COMMUNICATIONS MANAGER	1	1	1
SENIOR PLANNER	1	1	1
PLANNER	1	0	0
CROYA MANAGER	1	1	1
SENIOR RESOURCES MANAGER	1	1	1
ASSISTANT TO CITY MANAGER	0	0	1
PROGRAM MANAGER	5	5	5
POLICE SERGEANT	3	3	4
FIRE LIEUTENANT	6	6	6
SUPERVISOR II	5	7	7
SUPERVISOR I	2	0	1
CHIEF WATER PLANT OPERATOR	1	1	1
CEMETERY SEXTON	1	1	1
LEAD ENGINEERING PROJECT MANAGER	0	1	1
ENGINEERING SUPERVISOR	1	0	0
ENGINEERING PROJECT MANAGER	0	1	1
STORMWATER ADMINISTRATOR	0	1	1
ENGINEERING ASSISTANT	3	1	1
CODE ENFORCEMENT OFFICER	1	1	1
LEAD PLAN REVIEWER	1	0	0

CITY OF LAKE FOREST

FISCAL YEAR 2025-2026

PERSONNEL SCHEDULE - BUDGETED POSITIONS

FULL TIME POSITION TITLE	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
PLAN REVIEWER	1	2	2
PROGRAM SUPERVISOR	6	6	7
SENIOR ADVOCATE	0	1	1
LEAD YOUTH WORKER	0	0	1
YOUTH WORKER	2	2	2
STAFF ACCOUNTANT I	2	2	2
SYSTEMS ADMINISTRATOR II	0	1	1
SYSTEM ADMINISTRATOR	1	0	0
BUSINESS ANALYST	1	0	0
IT SUPPORT SPECIALIST II	1	1	1
BUSINESS SYSTEMS ANALYST	0	1	1
HUMAN RESOURCES GENERALIST	1	1	1
CITY CLERK	1	1	1
MANAGEMENT ANALYST	2	2	1
POLICE OFFICER	30	30	30
FIRE FIGHTER	21	22	22
SOCIAL WORKER	1	1	1
BUILDING INSPECTOR	4	4	4
ADMINISTRATIVE PLANNER/TECHNICIAN	1	0	0
ASSISTANT PLANNER	0	1	1
MARKETING & COMMUNICATIONS SPECIALIST	1	0	0
GRAPHIC DESIGNER	1	1	1
LEAD PLANNING TECHNICIAN	0	1	1
PLANNING TECHNICIAN	0	1	1
LEAD WATER PLANT OPERATOR	0	1	1
WATER PLANT OPERATOR	7	6	6
LEAD MAINTENANCE WORKER II	0	6	6
MAINTENANCE WORKER II	42	36	35
PARTS TECHNICIAN	1	1	1
MECHANIC	4	4	4
ADMINISTRATIVE ASSISTANT II	9.75	8.75	8.75
PROGRAM ASSISTANT	1	1	1
ACCOUNT CLERK III	4	4	4
ADMINISTRATIVE ASSISTANT I	3	3	3
RECORDS SPECIALIST	4	4	4
FULL TIME PERSONNEL	214.75	216.75	218.75

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
FULL TIME TEMPORARY EMPLOYEES	11	11	12
SEASONAL EMPLOYEES OVER 1,000 HOURS	43	44	43
SEASONAL EMPLOYEES UNDER 1,000 HOURS	287	305	303

OPERATIONAL & ADMINISTRATIVE CLASSIFICATION

ADMINISTRATIVE/SUPPORT SERVICES	1	2	3	4	5	6	7
Administrative Assistant I	$57,710	$61,250	$64,791	$68,331	$71,871	$75,412	$78,952
Program Assistant	$57,710	$61,250	$64,791	$68,331	$71,871	$75,412	$78,952
Account Clerk II	$57,710	$61,250	$64,791	$68,331	$71,871	$75,412	$78,952
Records Specialist	$59,118	$63,257	$67,396	$71,535	$75,674	$79,813	$83,952
Community Services Officer	$61,152	$65,646	$70,140	$74,634	$79,128	$83,622	$88,116
Account Clerk III	$61,152	$65,646	$70,140	$74,634	$79,128	$83,622	$88,116
Administrative Assistant II	$61,152	$65,646	$70,140	$74,634	$79,128	$83,622	$88,116

OPERATIONAL	1	2	3	4	5	6	7
Maintenance Worker I	$48,879	$51,590	$54,302	$57,014	$59,726	$62,438	$65,149
Maintenance Worker II	$64,753	$69,522	$74,291	$79,060	$83,830	$88,599	$93,368
Lead Maintenance Worker II	$94,769	$95,547	$96,325	$97,103	$97,881	$98,659	$99,437
Parts Technician	$64,753	$69,522	$74,291	$79,060	$83,830	$88,599	$93,368
Water Plant Operator	$74,150	$78,763	$83,376	$87,989	$92,602	$97,215	$101,828
Lead Water Plant Operator	$103,858	$104,710	$105,563	$106,416	$107,268	$108,121	$108,974
Mechanic	$77,530	$82,272	$87,014	$91,756	$96,498	$101,240	$105,982
Lead Mechanic	$107,572	$108,455	$109,338	$110,221	$111,104	$111,987	$112,871

*Pursuant to the City Code Section 31.058

*Pursuant to Pay Plan Section 2.2.0

*Last Updated: May 1, 2025

TECHNICAL & PROFESSIONAL CLASSIFICATION

TECHNICAL/PROFESSIONAL I	1	2	3	4	5	6	7
Management Intern	$43,557	$45,833	$48,109	$50,385	$52,661	$54,937	$57,213
Graphic Designer	$56,633	$58,998	$61,362	$63,726	$66,090	$68,455	$70,819
Communications Coordinator	$59,267	$62,933	$66,599	$70,265	$73,931	$77,597	$81,263
IT Support I	$60,189	$63,776	$67,363	$70,951	$74,538	$78,125	$81,712
IT Support II	$66,851	$71,512	$76,173	$80,835	$85,496	$90,157	$94,818
Marketing/Communications Specialist	$70,469	$74,153	$77,837	$81,521	$85,205	$88,889	$92,573
Engineering Technician	$72,341	$77,177	$82,013	$86,849	$91,685	$96,521	$101,357
CD Technician I	$72,341	$75,267	$78,192	$81,117	$84,042	$86,967	$89,892
CD Technician II	$72,341	$77,177	$82,013	$86,849	$91,685	$96,521	$101,357
Business Systems Analyst	$79,978	$85,142	$90,306	$95,470	$100,634	$105,797	$110,961
Systems Administrator I	$79,978	$85,142	$90,306	$95,470	$100,634	$105,797	$110,961
Building Inspector	$81,142	$86,381	$91,621	$96,860	$102,099	$107,338	$112,577
Engineering Assistant	$84,269	$89,710	$95,151	$100,592	$106,033	$111,474	$116,915

TECHNICAL/PROFESSIONAL II	1	2	3	4	5	6	7
Plan Reviewer	$81,728	$87,153	$92,579	$98,005	$103,430	$108,856	$114,282
Firefighter	$74,510	$80,646	$82,776	$90,366			
Firefighter Paramedic	$80,911	$85,614	$90,972	$97,630	$102,715	$109,155	$117,015
Police Officer	$82,729	$89,540	$96,351	$103,162	$109,974	$116,785	$123,596
Social Worker	$89,639	$93,944	$98,250	$102,555	$106,860	$111,166	$115,471

TECHNICAL/PROFESSIONAL III	1	2	3	4	5	6	7
Assistant Planner	$62,335	$67,314	$72,293	$77,272	$82,251	$87,230	$92,209
Planner	$71,158	$75,652	$80,146	$84,639	$89,133	$93,627	$98,121
Management Analyst	$77,940	$82,130	$86,320	$90,510	$94,700	$98,889	$103,079
Staff Accountant I	$77,193	$81,229	$85,264	$89,300	$93,336	$97,371	$101,407
City Clerk	$77,193	$81,229	$85,264	$89,300	$93,336	$97,371	$101,407
Human Resources Generalist	$77,193	$81,229	$85,264	$89,300	$93,336	$97,371	$101,407
Staff Accountant II	$83,369	$87,744	$92,119	$96,494	$100,869	$105,243	$109,618
Engineering Project Manager	$94,181	$98,847	$103,512	$108,178	$112,844	$117,510	$122,176
Systems Administrator II	$92,775	$98,373	$103,972	$109,570	$115,168	$120,767	$126,365

*Pursuant to the City Code Section 31.058

*Pursuant to Pay Plan Section 2.2.0

*Last Updated: May 1, 2025

SUPERVISORY CLASSIFICATION

SUPERVISORY I	1	2	3	4	5	6	7
Program Supervisor I	$50,545	$54,204	$57,863	$61,523	$65,182	$68,841	$72,500
Program Supervisor II	$58,592	$62,313	$66,033	$69,754	$73,475	$77,196	$80,917
Senior Advocate	$58,592	$62,313	$66,033	$69,754	$73,475	$77,196	$80,917
Youth Worker	$58,592	$62,313	$66,033	$69,754	$73,475	$77,196	$80,917
Lead Youth Worker	$82,130	$82,815	$83,499	$84,183	$84,868	$85,552	$86,237
Assistant Supervisor	$100,065	$102,528	$104,991	$107,455	$109,918	$112,382	$114,845
Supervisor I	$93,960	$98,205	$102,451	$106,696	$110,942	$115,187	$119,432
Code Enforcement Officer	$93,960	$98,205	$102,451	$106,696	$110,942	$115,187	$119,432
Lead Plan Reviewer	$93,960	$98,205	$102,451	$106,696	$110,942	$115,187	$119,432

SUPERVISORY II	1	2	3	4	5	6	7
Program Manager I	$62,042						$90,341
Lead Engineering Project Manager	$102,823	$106,675	$110,528	$114,381	$118,234	$122,087	$125,940
Supervisor II	$102,823	$106,675	$110,528	$114,381	$118,234	$122,087	$125,940
Chief Water Plant Operator	$102,823	$106,675	$110,528	$114,381	$118,234	$122,087	$125,940
Stormwater Administrator	$102,823	$106,675	$110,528	$114,381	$118,234	$122,087	$125,940
Cemetery Sexton	$102,823	$106,675	$110,528	$114,381	$118,234	$122,087	$125,940
Fire Lieutenant Paramedic	$120,610	$124,954	$126,885	$128,818	$130,749	$132,682	$134,613
Police Sergeant	$130,827	$133,124	$135,420	$137,716	$140,013	$142,309	$144,605

SUPERVISORY III	Min	Max
Program Manager	$73,293	$101,065
Assistant to the PW Director	$92,513	$120,131
CROYA Manager	$92,513	$120,131
Senior Resources Manager	$92,513	$120,131
Assistant to the City Manager	$104,101	$139,504
Senior Planner	$99,282	$128,869
Communications Manager	$89,812	$128,869

*Pursuant to the City Code Section 31.058

*Pursuant to Pay Plan Section 2.2.0

*Last Updated: May 1, 2025

MANAGERIAL & ADMINISTRATIVE CLASSIFICATION

MANAGERIAL/ADMINISTRATIVE	Min	Max
Superintendent	$131,165	$153,489
Fire Division Chief	$145,197	$156,501
Fire Battalion Chief	$143,787	$159,540
Assistant Director	$132,838	$157,232
Police Commander	$154,159	$166,161
Deputy Fire Chief	$167,992	$182,594
Deputy Police Chief	$167,992	$182,594

EXECUTIVE		
City Manager		
Deputy City Manager		
Dir. of Comms & Community Engagement		
Dir. of Community Development		
Dir. of Finance		
Dir. of Human Resources	Merit	
Dir. of Innovation & Technology		
Dir. of Parks and Recreation		
Dir. of Public Works		
Fire Chief		
Police Chief		

*Pursuant to the City Code Section 31.058

*Pursuant to Pay Plan Section 2.2.0

*Last Updated: May 1, 2025

TEMPORARY POSITIONS

POSITIONS	MIN	MAX
Intern	$14.00	$20.16
Office Clerk	$14.00	$20.16
Administrative Assistant	$21.75	$32.62
Management Analyst	$28.27	$45.67
Part-time CSO	$16.32	$30.45
Summer CSO	$16.32	$30.45
Summer Laborer	$15.00	$18.00
Seasonal Laborer	$15.00	$18.00
Seasonal Maintenance Worker	$22.60	$26.72
Apprentice	$23.63	$28.78
Paid-on-Premises Firefighter		
Ride/Training	$21.00	
Recall/OT	$21.00	
Paid-on-Premises Firefighter/Paramedic		
Ride/Training	$25.00	
Recall/OT	$25.00	
Part-time Records Clerk	$23.34	$33.78
Car Driver	$14.00	$16.00
Bus Driver (CDL)	$15.00	$17.00
Crossing Guards **(bi-weekly)**	$604.61	

*Pursuant to the City Code Section 31.058

*Pursuant to Pay Plan Section 2.2.0

*Last Updated: May 1, 2025

City of Lake Forest FY2026 Service Listing

The following pages provide a summary of services by department. The budget impact identified is the current budget cost of providing the service, less any direct revenue source(s) attributable to the service. FY26 Adopted Budget figures are used to calculate the budget impact. It should be noted that only operating costs are reflected in this analysis. Capital costs identified in the Five-Year Capital Improvement Program are excluded.

Department/Section	Service	Description	Budget Impact
Community Development	Plan Reviews/ Permit Issuance/ Inspections	Examine plans for compliance with applicable codes and regulations. Coordinate reviews by various staff. Upon confirmation of compliance, issue permit to authorize construction. Visit job sites as required by the Code to assure safe construction, cleanliness of site and consistency with approved plans.	$ 1,547,302 (1,544,950) $ 2,352
	Customer Service	The main City phone line is answered by Community Development staff and calls are routed to appropriate departments/staff. In addition to handling permit application intake, front counter staff greet all customers at MS and direct them to appropriate staff, meetings or departments	$ 144,277
	Economic Development	Serve as an ally to commercial property owners and business owners. • Offer early consultations on development related matters; • Provide on-site inspections to facilitate interior and/or exterior improvements; • Expedite plan reviews and permitting once required approvals are in place Serve as a resource for potential businesses in identifying possible locations and in making connections with property owners. Continually monitor issues of importance to the business district and surrounding residential neighborhoods including: parking, signage, traffic, trash/recycling, hours of operation and others. Problem solve on an ongoing basis to support the vitality of the business districts. Offer planning support for community events	$ 371,564 (371,564) $ -0-
	Boards and Commissions/Long Term Planning	Oversee the public review process and Board and Commission consideration of all petitions related to development and redevelopment of properties throughout the City. Provide direct guidance to design professionals, contractors, property owners, real estate professionals, developers and potential home buyers beginning with pre-application conferences and continuing throughout the process. Continue the tradition	$ 365,661

Department/Section	Service	Description	Budget Impact
		of looking forward and planning for the future while respecting the past. Oversee and manage the planning and community input processes for long-term planning efforts including: Comprehensive Plan, CBD studies, the 2020 Census, Master Plans for community institutions and various special studies.	
	Code Enforcement	Investigate and respond to complaints and Code violations.	$ 175,149 (10,000) $ 165,149
	Affordable Housing	Manage the City's affordable housing program.	$585,000 (81,000) $ 504,000
	Administrative	Manage short term and long term business aspects of the department including: responding to Freedom of Information Requests, budget preparation, preparing content for communications sent out by City Hall, attending staff meetings of various types, participating in City-wide committees and initiatives, maintaining files, updating various application forms and customer information sheets, transferring paper files to digital format, ordering office supplies. Staff at all levels are involved in these ongoing activities.	$ 34,789
CROYA	Enrichment and Well-Being - Youth Committees, Peer Training, Retreats, Community Service Projects, Work Trips, Bullying Prevention Programs.	Administer over 300 skill-based programs and meetings designed to develop self-esteem and leadership. CROYA's model engages community-based youth at a time of significant intellectual, physical, and psychological growth.	$ 308,203 (82,013) $ 226,190
	Counseling/ Assessments/ Outreach/ Life Skills - Individual, Family and Group Assessments, Counseling Agency Partnerships, Grief and Recovery Support Groups, Social Worker Networking/ Referrals for 3 High Schools and 4 Middle Schools	Youth-driven programming creates the trusting relationships between youth and staff. This allows the staff the ability to easily navigate the youth "world", serving as neutral and constant mentors to all youth. Staff are then able to connect students and families in need with further community resources when necessary.	$ 87,734 (43,646) $ 44,089

Department/Section	Service	Description	Budget Impact
	Administrative/ Management – Office Management, Facility Rentals, Finance Management and Fundraising, Staff Development, Program Development, Office Policies and Procedures.	CROYA continues to effectively manage its resources, staff and facility through best practices and City standards, and by continually aligning staff goals and responsibilities to achieve current programming needs	$ 272,377 (24,186) $ 248,192
	Youth-driven Social Activities – After School Drop-In Hours; Road Trips to Six Flags, Cubs Games, Water Parks, Movies, etc.; Weekend Evening Band Jams and Dances, Community Celebration Events including Lake Forest Day Parade, Lake Forest Day Band Jam, and Lake Bluff July 4th Parade.	Activities are run by sub-committees where youth are taught and practice skills such as collaboration, active listening, self-reflection and problem-solving through an inclusive group model. Social-based programs serve in building a positive rapport, often translating into a safe culture where young adults turn for advice, support and critical concerns.	$ 217,215 (82,013) $ 135,203
Finance	Budgeting	Preparation of and compliance with annual budget	$ 185,586
	Annual Audit/Financial Report	Compliance with GASB and preparation of audit materials and annual report	$ 172,551
	Financial Management	Accounting, procurement, payroll, accounts payable, accounts receivable, water billing, debt planning, investing and strategic financial management.	$ 705,644 (277,521) $ 428,123
	Support to City Council, Boards & Commissions	Finance Committee, Audit Committee agendas, minutes, research and reporting	$ 101,637
	Vehicle Stickers	Coordinate vehicle sticker and parking permit program.	$ 120,643 (120,643) $ -0-
	Real Estate Transfer Tax	Administration of tax imposed on transfers of real estate within the City.	$ 55,131 (55,131) $ -0-

Department/Section	Service	Description	Budget Impact
Innovation & Technology	Internal Information Services	User Help Desk support, disaster recovery/business continuity, VM server environment/iSeries maintenance and upgrades, data and network security, file and database management, Internet/Intranet support, email maintenance, cloud services, server/desktop/mobile fleet management, print services management	$ 663,552
	Communications	ShoreTel IP phone system, email systems, wireless data access, remote data access, leased line management, City fiber network, aggregate ISP management	$ 281,316
	Strategic Planning	Oversee/manage new technology initiatives, administer 5-year technology master plan, inter-agency collaboration	$ 148,445
	Inter-agency information services	Glenview consolidated dispatch; Lake Bluff and Bannockburn - building permits; Library payroll, A/P, GMBA	$ 48,159
Fire	Fire Suppression	Structure fires, gas odor investigations, CO alarms, fire alarms, special service calls, investigations, mutual aid calls	$ 3,004,856 (174,186) $ 2,830,670
	Fire & Medical Training	Required to meet state and federal mandates. Enhances resident safety	$ 1,064,915
	Specialized Response Teams	Hazmat, water rescue, high angle, below grade, trench rescue, structural collapse, wildfires, mutual aid calls	$ 259,825
	Emergency Medical Services	Critical medical and trauma care	$ 4,104,611 (1.989.393) $ 2,115,218
	Fire prevention: inspections, smoke detector installations, public education programs	Vital to the safety and well-being of the community	$ 195,507 (3,150) $ 192,357
	Special Event Assistance	Emergency medical services enhancement and safety. Lake Forest High School and Lake Forest College football games are required to have an ambulance as a stand-by unit.	$ 275,436 (850) $ 274,586
Human Resources	Salary and compensation administration	Payroll, medical/dental insurance, pensions, collective bargaining	$ 104,078

Department/Section	Service	Description	Budget Impact
	Property and liability insurance administration	Liability/worker's comp claims, federal reporting/posting compliance, Executive Safety Committee	$ 98,209
	Contracts	Life insurance, retiree medical savings plan, deferred compensation, tuition reimbursement, longevity bonus, flex contribution, paid leave	$ 9,610
	Employment policies and personnel practices/ administration.	Policy development/compliance, drug testing, disciplinary oversight, legal compliance and records management	$ 82,748
	Employee Recruitment and Retention (Benefits)	Voluntary benefit programs, flexible spending account, employee activities, training, Employee Assistance Program, Wellness Program and employee communications	$ 295,063
City Manager's Office	Support to City Council, Boards and Commissions	Preparation of agendas and minutes. Research, reporting and coordination of studies to aid in development of ordinances/resolutions for the establishment and/or maintenance of public policy. Coordination of meetings, activities and events.	$ 823,706
	Permits, licenses and certificates	Liquor Licenses, birth/death certificates and freedom of information requests.	$ 232,957 (141,575) $ 91,382
	Legal Services	Research, consultation, preparation of documents, litigation and prosecution	$ 507,231
	Cable/LFTV	Video recording and broadcasting of City Council and Board/Commission meetings. Video recording and broadcasting of City events and community programming.	$ 63,462
	Internal Support	Provide support and general oversight to operating departments of the City, including staff support and resources to assist with projects, initiatives and/or daily tasks.	$ 393,615
City Manager's Office/Cemetery	Administration/Sales	Manage the administrative functions of the cemetery operation to assist families with arrangements, which includes selling, preparing, and coordinating burials and completing necessary follow-up duties such as interment records, permits, lot records, computerized data entry, and billing.	$ 428,715 (428,715) $ -0-
	Burials/Internment	Burial Services	$ 121,115 (121,115) $ -0-
	Grounds Maintenance	Mowing, tree and shrub care	$ 491,079 (491,079) $ -0-

Department/Section	Service	Description	Budget Impact
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	$ 15,449
Communications and Community Engagement	Digital Media	Manages the City's online presence through websites, social media, email newsletters, and the Lake Forest Now App. This includes real-time updates, video production, and digital campaigns that keep residents informed and engaged. Takes photos and videos at events and programs to include in digital and print publications.	$ 251,798
	Publications (Print Media)	Develops and distributes print materials such as the Dialogue newsletter, Rec Program Guide, and other pieces.	$ 144,916 ($12,000) $ 132,916
	Community Engagement and Community Relations	Facilitates meaningful interaction between the City and residents through public meetings, surveys, and events. Acts as a liaison between the City and media, organizations, schools, businesses, nonprofits, and other stakeholders. Handles press releases, media inquiries, and strategic messaging to maintain transparency and trust with the public.	$ 142,692
	Support to City Council	Provides communication assistance to the City Council, including presentation materials and public messaging. Ensures council decisions and initiatives are clearly conveyed to residents.	$ 17,016
	Internal Support	Assists City departments with communication strategies, internal branding, and crisis communication. Helps maintain effective information flow within City operations to enhance service delivery.	$ 109,754
Police	Patrol Division	Provides 24/7/365 police coverage to respond to all calls for service, crash reports, misdemeanor and felony crime reports, patrolling and traffic enforcement.	$ 10,200,517 (737,291) $ 9,463,226
	Investigations Division	Provides 24/7/365 investigative services. Completes complex investigations (i.e. abuse, sudden death, burglaries); usually felonies. Two (2) school detectives spend a majority of their time in the schools, working with staff and students.	$ 1,981,978 (178,975) $ 1,803,003
	Records Division	Ensures reports, citations, and FOIA requests are completed, stored for reference and delivered. Provide staffing for extended lobby hours (60 hours per week).	$ 733,726

Department/Section	Service	Description	Budget Impact
	Community Service Officers	Support department operations by answering calls that do not require a sworn officer, provide parking enforcement, handle traffic direction at crashes, road closures and special events, animal calls and help maintain the police station, police cars and other equipment.	$ 378,004 (121,400 $ 256,604
	School Crossing Guards	Intersections Covered: Deerpath & Hastings, Deerpath & Green Bay, Green Bay & Greenwood	$ 123,263
	Research Analyst	Prepare new ordinances and City Council presentations. Assist with grant preparation. Research future cost savings and revenue sources. Analyze crime trends and provide data to patrol.	$ 74,224
Parks & Recreation/ Recreation	Administration	Continually work to manage resources to assist in the financial stability of the Recreation Center by providing on site customer service opportunities such as program registrations and communications with the community.	$ 553,835
	Fee-Based Programs	All Recreation Department programs, activities and Events where a fee is charged to the community member to participate.	$ 4,554,349 (4,003,773) $ 550,576
	Free Programs	All Recreation Department programs, activities and events that are offered at no cost to the community members to participate including seasonal events, concerts and large community events.	$ 1,210,536
	Special Recreation	Funded from a dedicated property tax levy rate, Recreation Department programs, activities and facility improvements that provide inclusion for the population of the community with disabilities.	$ 381,122
Parks & Recreation/ Golf Course	Golf Course Administration	Manage the administrative functions of the golf course operation, which includes; overseeing all operations of the course, scheduling, directing and greeting visitors, hiring and training of staff, coordination of golf outings, clinics and youth instruction programs, preparation of budgets, billing, and inventory control.	$ 140,500 (140,500) $ -0-
	Facility and Maintenance	18 holes, driving range, lessons, pro shop, leagues, restaurant and outings.	$ 2,260,433 (2,215,477) $ 44,956
Public Works/ Parks	Athletic Fields	Fencing, backstops, play surfaces, mowing, lining fields, placing goals	$ 2,137,293 (189,500) $ 1,947,793
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	$ 102,165
Public Works/Horticultural	Parks/Grounds Maintenance	Landscaping, mowing, mulching, leaf pickup, shrub bed maintenance on City parkways/public buildings	$ 874,061

Department/Section	Service	Description	Budget Impact
Landscape Maintenance			
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	$ 36,338
Public Works/ Forestry	Forestry	Planting, removal and trimming of City-owned trees in public right-of-way and City property. Emergency storm damage response, sidewalk & sign brush and tree clearing, regular maintenance of natural areas city-wide, insect/disease control.	$ 1,406,675 ($7,000) $1,399,675
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	$ 84,179
Public Works/ Streets	Street Maintenance	Asphalt, concrete repairs, sidewalks, signs, striping and litter collection. Maintenance of City street lights and intersection signalization. Gas light conversion to LED. Sweep City streets.	$ 2,060,834 (1,362,675) $ 698,159
	Snow/Ice Control	Plowing and treatment of all City streets, parking lots, sidewalks and public buildings	$ 909,681 (97,561) $ 812,120
Public Works/ Sanitation	Refuse Collection	Bi-weekly; top of drive collection	$ 1,859,818 (1,012,045) $ 847,773
	Compost Center	City operated for disposal of recyclables, yard waste, metal and electronics	$ 327,189
	Recycling	Once weekly, curbside collection	$ 724,058 (26,000) $ 698,058
	Yard Waste	Bi-weekly; curbside collection	$ 164,179 (43,500) $ 120,679
Public Works/ Water Plant	Production and Equipment Maintenance.	Production of potable water (water reservoir and elevated tank), including IDNR and EPA record-keeping. Maintenance of pumps, valves, generators and sewer lift stations.	$ 1,839,438 (1,839,438) $ -0-
Public Works/ Water and Sewer	Maintenance	Repairs, cleaning, catch basins/manholes and maintenance of sanitary and storm sewer system. Monthly meter reading. Maintenance of City's water mains, including valves, fire hydrants and taps. Locating underground utilities.	$ 2,533,933 (2,533,933) $ -0-
Public Works/ Fleet	Equipment and Vehicle Repair	Maintenance of all City-owned vehicles/equipment, including improvements to new and existing equipment. Specifications and bidding of equipment replacement.	$ 2,358,072 (3,000) $ 2,355,072

Department/Section	Service	Description	Budget Impact
Public Works/ Building Maintenance	Facility Maintenance and Repairs	Electrical, carpentry, plumbing and roof repairs for all City buildings, including planning and designing upgrades and replacements of facilities. Monitor janitorial services.	$ 2,107,066
Public Works/ Engineering	Development	Review and issuance of permits and oversight of development plans.	$ 334,667 (334,667) $ -0-
	Capital Improvement Projects	Provide design and specifications for all City infrastructure projects. Field supervision of construction projects to include - asphalt, sidewalk, sewer and water mains.	$ 865,137
Dickinson Hall	Administration: Fundraising, Sponsorships, Memberships & Facility Rentals	Continually work to manage resources to assist in the financial stability of Dickinson Hall.	$ 125,165 (60,500) $ 64,665
	Transportation	Providing transportation to individuals age 50+ or younger residents with disabilities who cannot drive.	$ 81,958 (36,500) $ 45,458
	Volunteers	Meaningful volunteer opportunities for seniors and the community. These include lobby greeters, drivers, special event volunteering, class instructors, income tax preparation, and many more.	$ 50,252 (30,000) $ 20,252
	Enrichment, Health & Wellness	Fee-based and free programs focused enriching the lives of individuals, including fitness, lectures, health screening.	$ 76,614 (37,500) $ 39,114
	Customer Service	Answer phone calls, greet members and visitors, assist with lending closet, answer questions, and help members and others find the information they are looking for.	$ 85,359 (30,000) $ 55,359
	Counseling, Financial Assistance, and Senior Resources	Senior Advocate on staff, funded by the Lake Forest-Lake Bluff Senior Foundation, to assist seniors and their families with guidance, assessments, emotional support, caregiving support, resources, referrals and identifying and applying for benefits.	$ 115,927 (115,927) $ -0-
	Social Events	Fee-based and free programs such as lunches, lectures, arts, crafts, games and day trips that provide a social network and create a sense of community.	$ 212,559 (131,000) $ 81,559

CITY OF LAKE FOREST
PAYROLL FORECAST

General Fund

	FY25 Budget	FY25 Estimate	FY26 Budget	FY27 Forecast	FY28 Forecast	FY29 Forecast	FY30 Forecast	FY31 Forecast	FY32 Forecast	FY33 Forecast	FY34 Forecast	FY35 Forecast
Full Time Salaries	17,660,248	17,116,471	17,579,868	18,320,599	19,058,301	19,801,442	20,479,726	21,094,310	21,711,233	22,300,022	22,857,523	23,428,961
Temporary Salaries	849,025	653,968	955,010	978,885	1,003,357	1,028,441	1,054,152	1,080,506	1,107,519	1,135,207	1,163,587	1,192,677
2.5% increases Non-Union			392,739	458,015	476,458	495,036	511,993	527,358	542,781	557,501	571,438	585,724
Merit pool/bonus			507,000	507,000	507,000	507,000	507,000	507,000	507,000	507,000	507,000	507,000
Step/range increases			347,992	279,687	266,684	183,247	102,591	89,566	46,008	0	0	0
Overtime	806,133	1,522,950	938,233	961,689	985,731	1,010,374	1,035,634	1,061,525	1,088,063	1,115,264	1,143,146	1,171,724
Longevity	101,774	99,440	112,895	130,555	146,150	158,135	173,890	187,000	203,700	222,130	236,865	253,535
SS	813,681	824,457	864,890	907,908	951,007	988,801	1,021,369	1,053,755	1,083,619	1,110,709	1,138,477	1,166,939
IMRF	709,687	559,595	765,364	818,265	874,522	930,824	984,101	1,037,488	1,089,539	1,140,104	1,191,331	1,243,236
Medical	3,666,497	3,417,571	3,513,179	3,688,838	3,873,280	4,066,944	4,270,291	4,483,806	4,707,996	4,943,396	5,190,565	5,450,094
Dental	110,586	103,399	112,071	115,433	118,896	122,463	126,137	129,921	133,819	137,833	141,968	146,227
Police/Fire Pension	6,320,981	6,320,981	6,404,895	6,725,140	7,061,397	7,414,467	7,785,190	8,174,449	8,583,172	9,012,330	9,462,947	9,936,094
FlexiBenefits	26,897	19,021	26,945	26,945	26,945	26,945	26,945	26,945	26,945	26,945	26,945	26,945
Life	20,647	17,680	10,094	10,296	10,502	10,712	10,926	11,145	11,367	11,595	11,827	12,063
Unemployment	11,237	12,792	7,497	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total	31,097,393	30,668,325	32,538,672	33,939,255	35,370,230	36,754,832	38,099,944	39,474,773	40,852,760	42,230,036	43,653,619	45,131,219
$ Change			**1,441,279**	**1,400,583**	**1,430,975**	**1,384,602**	**1,345,113**	**1,374,828**	**1,377,987**	**1,377,276**	**1,423,583**	**1,477,601**
% Change		B to B:	4.6%	4.3%	4.2%	3.9%	3.7%	3.6%	3.5%	3.4%	3.4%	3.4%
		B to B excl Pol/Fire Pension:	5.5%									
FY25 Vacancy Savings:	429,068	Cost Per FTE:	206,990									
FY26 Increase for Non-Union Budgeted at 3.0%												

% Change:	FY26 Budget	FY27 Forecast	FY28 Forecast	FY29 Forecast	FY30 Forecast	FY31 Forecast	FY32 Forecast	FY33 Forecast	FY34 Forecast	FY35 Forecast
IMRF	7.8%	6.9%	6.9%	6.4%	5.7%	5.4%	5.0%	4.6%	4.5%	4.4%
Medical	-4.2%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Dental	1.3%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Police/Fire Pension	1.3%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

City of Lake Forest
Debt

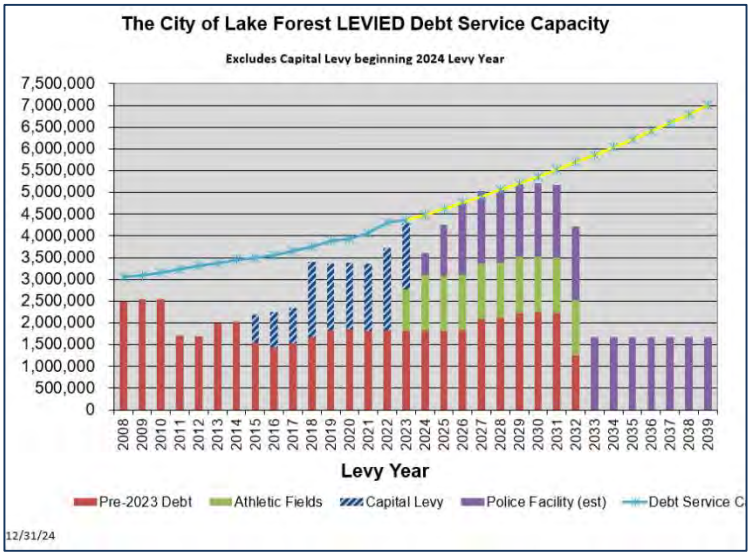
The City of Lake Forest adheres to debt policies as outlined in the annually adopted City Council Fiscal Policy. The City's legal debt margin through 2004 was 8.625% of assessed valuation. In November 2004, the City was granted home rule status pursuant to a referendum. To date, the General Assembly has set **no legal debt limits for home rule municipalities**.

The City maintains a "Aaa" bond rating by Moody's Investors Service, which was most recently affirmed in April of 2023. The City has maintained a Aaa rating since 1988.

The City traditionally issues General Obligation bonds for all municipal purposes. Certain issues are being repaid by alternative revenue sources (water revenue, TIF increment). As part of the annual tax levy process, the City Council adopts tax levy abatement ordinances for the portion of the debt service to be paid from alternate revenue sources. This practice ensures that the City obtains the lowest possible interest rate when issuing debt.

Self-Imposed Debt Limits

The City Council has adopted by Ordinance a limit on debt to be repaid by property taxes. Ordinance 2013-70 establishes that the annual debt service levy, after abatements, is limited to the debt service levy for the 2004 tax extension, to be increased annually by the change in the Illinois Municipal Price Index. Ordinance 2024-045 amended ordinance 2013-70 by moving the capital improvement levy to the aggregate levy. This chart illustrates the City's current LEVIED Debt Service Capacity:

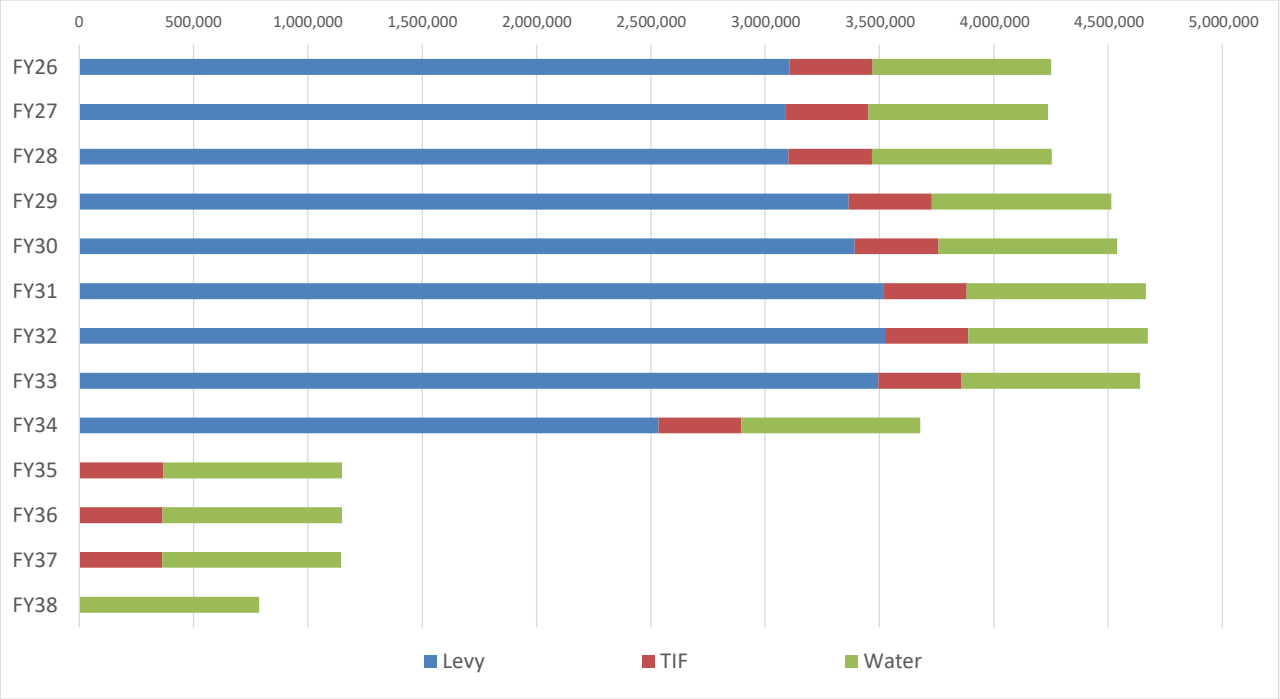


The table on the following page shows debt service requirements by fund. A significant drop in debt service will occur in FY25 primarily impacting the Water Utility fund, allowing the City to increase its Pay-as-you-Go funding of capital needs in lieu of incurring financing costs by relying on bonded debt.

In December 2019, the City issued $17.665 million in general obligation refunding bonds, resulting in a savings of $1.3 million over the bond maturities. In September 2021, the City issued $7.59 million in general obligation refunding bonds, resulting in a savings of $1.6 million over the bond maturities. On April 27, 2023, the City closed on the 2023 GO Bond Issue providing $12 million in bond proceeds to finance the Deerpath Park Improvement Project. In 2025. The City will issue bonds to fund the Police facility renovation at 1925 Field Ct, which is shown as an estimate in the above chart.

City of Lake Forest
Debt Service Obligations by Fund, Fiscal Year and Funding Source

	Fund 428 2009/19 GO Levy	Fund 429 2010/19 GO Levy	Fund 432 2013/21 GO Levy	Fund 433 2015 GO Levy/TIF	Fund 434 2023 GO Levy	Fund 501 Water	GRAND TOTAL
FY26	258,200	567,763	732,100	638,175	1,272,750	782,728	**4,251,715**
FY27	256,950	571,013	719,800	633,050	1,271,750	784,353	**4,236,915**
FY28	260,200	568,013	717,500	647,800	1,273,750	785,603	**4,252,865**
FY29	265,200	553,413	785,000	850,838	1,273,500	786,478	**4,514,428**
FY30		823,913	780,900	876,338	1,276,000	781,688	**4,538,838**
FY31		833,813	871,600	900,488	1,276,000	783,988	**4,665,888**
FY32		847,238	925,200	841,438	1,273,500	785,688	**4,673,063**
FY33		864,013	887,400	833,525	1,273,500	781,788	**4,640,225**
FY34				1,620,125	1,275,750	782,438	**3,678,313**
FY35				366,575		782,488	**1,149,063**
FY36				365,025		785,225	**1,150,250**
FY37				363,125		782,150	**1,145,275**
FY38						786,600	**786,600**
	1,040,550	5,629,175	6,419,500	8,936,500	11,466,500	10,191,210	**43,683,435**



Purpose of Issues:
Fund 428 - 2009 General Obligation bonds issued to fund improvements to Western Avenue (refunded 2019)
Fund 429 - 2010 General Obligation bonds issued to partially fund the construction of the Municipal Services Building (refunded 2019)
Fund 432 - 2010 General Obligation bonds issued to partially fund the construction of the Municipal Services Building (refunded 2013 and 2021)
Fund 433 - 2015 General Obligation bonds issued to fund capital improvements in the Capital Fund and Laurel/Western TIF
Fund 434 - 2023 General Obligation bonds issued to fund Deerpath Park Improvements
Fund 501 - General Obligation bonds issued in 2017 for improvements to the City's Water Treatment Plant

City of Lake Forest

Demographic and Economic Information
Last Ten Fiscal Years

Fiscal Year	Population		Equalized Accessed Valuation (EAV)	Per Capita EAV	Personal Income	Per Capita Personal Income	Unemployment Rate
2015 *	19,375	(A)	2,250,468,636	116,153	1,493,657,500	77,092	5.5%
2016 *	19,375	(A)	2,307,936,059	119,119	1,493,657,500	77,092	4.7%
2017 *	19,375	(A)	2,443,072,671	126,094	1,493,657,500	77,092	4.6%
2018 *	19,375	(A)	2,533,957,443	130,785	1,493,657,500	77,092	4.0%
2019 *	19,375	(A)	2,526,924,079	130,422	1,493,657,500	77,092	3.9%
2020 *	19,375	(A)	2,457,796,598	126,854	1,493,657,500	77,092	3.4%
2021 *	19,375	(A)	2,396,662,125	123,699	1,493,657,500	77,092	6.4%
2022 *	19,375	(A)	2,381,873,010	122,935	1,493,657,500	77,092	3.8%
2023 *	19,367	(A)	2,426,166,029	125,267	1,928,239,344	99,558	3.7%
2024 *	19,367	(A)	2,538,383,223	131,061	1,928,239,344	99,558	4.4%

(A) Actual
(E) Estimate by City of Lake Forest

Data Source
City records, Department of Labor and Office of the County Clerk.
* The State of Illinois revised the annual unemployment rates for small communities back to 2010 in 2014
Fiscal Year 2023 the City updated and used 2020 census data

City of Lake Forest

Principal Employers
Current Year and Nine Years Ago

	2024			2015		
Employer	Employees	Rank	% of Total City Population	Employees	Rank	% of Total City Population
Northwestern Medicine Lake Forest Hospital	1,500	1	7.75%	1,600	1	8.26%
Abbott	1,265	2	6.53%			
Hospira Inc.	921	3	4.76%	1,350	2	6.97%
Pfizer	541	4	2.79%			
Pactiv Corporation	494	5	2.55%	300	7	1.55%
Lake Forest College	487	6	2.51%	500	5	2.58%
Trustmark Insurance Company	404	7	2.09%	850	3	4.13%
Solo Cup Co.				600	4	3.10%
Lake Forest H.S. District 115	325	8	1.68%	350	6	1.81%
Consumer Credit Union	300	9	1.55%			
City of Lake Forest	215	10	1.11%	275	8	1.42%
Brunswick Corporation				200	9	1.03%
Packing Corporation of America				200	10	1.03%

Data Source
City staff contacted companies via mail.

City of Lake Forest

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2024 Taxable Assessed Value	2024 Rank	2024 Percentage of Total City Taxable Assessed Valuation	2015 Taxable Assessed Value	2015 Rank	2015 Percentage of Total City Taxable Assessed Valuation
Kelmscott Park Apartments LLC	$ 16,131,052	1	0.63%			
Chicago Title Land Trust Company	13,722,512	2	0.53%			
Abbot Laboratories	12,792,495	3	0.50%			
Chicago Bears Football Club, Inc	11,744,784	4	0.46%			
Chicago Title Land Trust Company	11,652,774	5	0.45%			
Lake Forest Place LLC	11,284,128	6	0.44%			
CAI Investment Lake Forest Global	10,657,112	7	0.42%			
Conway Gateway LLC	10,340,565	8	0.40%			
Hospira Inc	8,267,936	9	0.32%	$ 18,271,271	1	0.81%
Lake Forest Investment LLC	8,140,883	10	0.32%			
Lake Products, Inc				13,923,091	2	0.62%
The Presbyterian Home				12,468,495	3	0.55%
CBIZ Property Tax Solutions				8,975,933	4	0.40%
Trustmark Insurance Co				7,543,799	5	0.33%
Northwestern Lake Forest Hospital				7,253,328	6	0.32%
Lake Forest Landmark Co. LLC				6,707,780	7	0.30%
Lake Forest Landmark II				5,712,030	8	0.25%
Riggs & Co.				5,217,669	9	0.23%
STRS L3 ACQ2 LLC				5,262,931	10	0.23%
	$ 114,734,241		4.47%	$ 91,289,582		4.05%

Data Source
Office of the County Clerk

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.
2024 Column is 2023 Assessed Valuation
2015 Column is 2014 Assessed Valuation

City of Lake Forest

Operating Indicators

Last Ten Fiscal Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government										
City Clerk										
Real Estate Transfer Tax (1)										
Number of Transactions	394	355	361	425	418	369	663	637	427	384
Rebates Issued	40	44	37	40	45	33	63	67	45	25
Birth Certificates Issued	2,556	2,575	2,474	2,807	2,759	2,525	2,617	3,212	3,385	3,283
Passports Issued (2)	0	0	0	0	0	0	0	0	0	0
Community Development										
Building permits issued	3,667	3,855	3,632	3,753	4,275	3,716	3,847	4,446	4,612	4,612
Residential construction	20	27	21	9	13	18	29	32	33	33
Commercial construction	1	1	1	4	-	1	2	2	2	2
Building inspections conducted	9,657	11,009	11,707	10,798	11,214	10,586	10,466	10,065	10,065	10,065
Public Safety										
Fire protection										
I.S.O. rating	4	4	3	3	3	3	3	3	3	3
Number of calls answered										
EMS	1,785	1,712	1,923	1,909	1,839	2,232	1,868	2,159	2,344	2,575
Fire	1,503	1,367	1,385	1,448	1,450	1,448	1,127	1,403	1,436	1,467
Police (calendar year)										
Non traffic arrests	89	166	129	76	157	83	80	95	49	105
Parking violations	5,250	3,907	5,396	4,325	6,891	3,748	1,107	2,242	2,043	2,458
Traffic violations	1,741	1,985	1,718	949	1,909	1,583	1,487	1,336	1,518	1,447
Public Works										
Streets										
Street resurfacing (miles) (calender year)	5.50	2.40	3.28	2.63	2.20	3.40	1.90	1.20	3.10	2.00
Number of snow events										
Salting	21	24	15	10	9	6	5	5	2	8
Plowing	20	10	5	10	9	10	14	13	11	5
Inches of snow	50	24	22	45	46	26	63	37	29	18
Sanitation										
Refuse collection customers	6,654	6,295	6,467	6,467	6,484	6,503	6,527	6,550	6,550	6,556
Parks and Recreation (3)										
Fitness										
Number of programs	181	346	215	200	257	246	682	70	159	120
Units of participation	1,216	1,271	1,473	1,430	1,446	1,442	2,079	1,502	1,635	1,658
Athletics										
Number of programs	341	168	275	237	466	460	792	213	411	265
Units of Participation	2,282	1,348	2,006	2,026	1,931	1,958	561	1,901	3,169	2,866
Lakefront, Early Childhood Education and Lifetime Activities										
Number of programs	126	130	176	161	228	223	298	124	136	155
Units of participation	752	1,393	1,221	1,385	1,679	1,685	443	1,233	977	1,365
Cultural Arts/Special Events										
Number of programs	87	147	286	246	310	312	550	259	591	367
Units of participation	1,329	1,579	4,133	4,743	5,064	5,078	1,698	5,269	6,688	5,672

City of Lake Forest

Operating Indicators (Continued)
Last Ten Fiscal Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Developed parks and recreation areas	10	11	11	11	10	11	11	11	11	11
Developed park acreage	404	405	405	405	344	344	344	344	344	344
Sites with playgrounds	9	9	9	9	9	9	9	9	9	9
Sites with baseball diamonds	8	8	8	8	8	7	7	7	7	7
Sites with soccer fields	7	7	7	7	7	7	7	7	7	7
Sites with basketball standards	5	5	5	5	5	4	4	4	4	4
Sites with tennis courts	6	6	6	6	6	6	6	6	6	6
Deer Path Golf Course										
Size	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes
Rounds of Play	27,956	29,445	27,101	24,631	26,184	24,666	24,508	26,293	26,799	27,810
Daily fee	17,646	20,478	19,755	18,660	21,172	20,089	20,380	22,112	20,831	21,860
Seasonal	10,310	8,967	7,346	5,971	5,012	4,577	4,128	4,181	5,968	5,950
Water										
New Connections (tap-ons)	33	66	30	23	29	21	27	15	12	14
Meters in operation	6,764	6,810	6,854	6,854	6,840	6,850	6,899	6,911	6,920	6,971
Meters connected to sewerage system	6,577	6,645	6,718	6,778	6,766	6,789	6,832	6,842	6,854	6,905
Average daily consumption (MGD)	3.250	3.162	3.499	3.550	3.430	3.132	3.400	3.804	3.324	3.681
Peak daily consumption (MGD)	7.345	8.268	8.315	8.926	7.247	7.916	8.180	8.482	8.579	8.242
Rated daily pumping capacity (MGD)	14	14	14	14	14	14	14	14	14	14
Total gallons pumped during fiscal year (in millions)	1,187.6	1,157.2	1,277.0	1,296.0	1,252.0	1,146.4	1,241.0	1,387.8	1,213.4	1,347.3
Municipal paid parking facilities										
Long- term parking spaces										
Miscellaneous lots	813	813	813	813	813	813	813	813	813	813
Union Pacific (CBD district)	98	98	98	98	98	98	98	98	98	98
Metra (Telegraph Road)	502	502	502	502	502	502	502	502	502	502
Short-term parking spaces	341	341	341	341	341	341	341	341	341	341
Component Unit										
Library services										
Books and non print materials (electronic)	146,214	146,153	221,568	248,598	147,024	149,026	350,692	366,063	411,037	455,385
Registered borrowers	15,440	15,460	15,518	13,588	13,946	7,908	9,408	9,377	6,180	7,282
Fiscal yearbooks, items or materials circulation	410,852	383,561	376,144	551,232	366,128	346,603	262,366	350,541	288,572	320,109

Data Source

City departments

(1) Collection of real estate transfer tax began in July 2006 (FY2007).

(2) The City began to issue passports in FY2003 and stopped in FY2012.

(3) a. Fitness data does not include Fitness Center memberships.

b. Units of participation may include an individual participant more than once.

N/A equals data not available

City of Lake Forest
Budget Acronyms

ADA- Americans with Disabilities Act
ACFR- Annual Comprehensive Financial Report
ARPA – American Rescue Plan Act of 2021
CARP – Capital Asset Replacement Program
CBD- Central Business District
CIP- Capital Improvement Program/Plan
CMAQ- Congestion Mitigation and Air Quality Improvement Program
CNW- Chicago and North Western Bicycle Path
COVID-19 – Coronavirus Disease 2019
CPOA- Conway Park Owners Association
CROYA- Committee Representing Our Young Adults
CSO – Community Service Officer
EA- Electrical Aggregation
EAB- Emerald Ash Borer
EAV – Equalized Assessed Valuation
EMS- Emergency Medical Services
EMT – Emergency Medical Technician
ERI – Early Retirement Incentive
ERP – Enterprise Resource Planning system
FB – Fund Balance
FMLA – Family and Medical Leave Act
FOIA – Freedom of Information Act
FTE – Full-Time Equivalent
FY- Fiscal Year (May 1 through April 30)
GAAP – Generally Accepted Accounting Principles
GASB – Governmental Accounting Standards Board
GFOA – Government Finance Officers Association
GIS- Geographic Information Systems
GO Bond- General Obligation Bond
HVAC- Heat, Ventilation, and Air Conditioning
IDOT- Illinois Department of Transportation
IGA – Intergovernmental Agreement
ILCS – Illinois Compiled Statutes
IMRF- Illinois Municipal Retirement Fund
IRMA – Intergovernmental Risk Management Agency
IT- Information Technology
ITEP- Illinois Transportation Enhancement Program
JULIE- Joint Utility Locating Information for Excavators
LF – Lake Forest
LFC – Lake Forest College
LFHS- Lake Forest High School

LFTV- Lake Forest Television (Cable)
LGDF – Local Government Distributive Fund
MFT – Motor Fuel Tax
MSF- Municipal Services Facility
OCM- Office of the City Manager
OPEB – Other Post-Employment Benefits
PEG- Public, Educational, and Governmental
PTELL – Property Tax Extension Limitation Law (Property Tax Cap)
RETT – Real Estate Transfer Tax
SFY – State Fiscal Year (July 1 to June 30)
SRO – School Resource Officer
SSA- Special Service Area
TIF- Tax Increment Financing
UGG – Uniform Grant Guidance
W/S – Water and Sewer

City of Lake Forest
Budget Glossary

Accrual Basis of Accounting – Transactions are recorded when they occur regardless of whether the payment has been received or made.

Amortization – An accounting technique used to periodically lower the book value of an asset or liability over a set period of time.

Appropriation- The legally authorized limit on expenditures for a given fiscal year.

Appropriation Ordinance- Adopted annually by the City Council, this Ordinance establishes the legal authorization of fund expenditures for the fiscal year.

Audit – Verification activity to ensure that financial statements are accurate and reliable, representing a true and fair view of the reporting entity's financial position.

Balanced Budget- A budget for which expenditures in a given fiscal year do not exceed the sum of 1) estimated revenues for the fiscal year, plus 2) the fund balance at the beginning of the fiscal year.

Basis of Accounting – The methodology under which revenues and expenses are recognized in the financial statements (see accrual and modified accrual).

Bond- The City of Lake Forest issues bonds to provide long-term financing for capital expenditures. The purchasers of the bonds are repaid the principal amount in annual installments and accrued interest semiannually. The most common types of bonds are general obligation (GO) and revenue bonds.

Bond Rating- An evaluation of credit worthiness performed by an independent rating service.

Budget- Plan of financial operations for the City. Includes estimated income (revenues) and expenses (expenditures) matched with various municipal services.

Capital Improvement Program (CIP)- A plan for future capital expenditures which identifies each capital project, its anticipated start and completion, and the cost per year. The City develops a Five-Year CIP annually as part of the budget development process.

Capital Expenditure- The purchase or replacement of an asset that generally has a useful life of 5 years or more.

Component Unit – A legally separate organization for which the elected officials of the primary government are financially accountable.

Contingency- A budgetary reserve set aside for emergencies or unforeseen expenditures.

Contra Accounts- Amounts received as reimbursement for expenses are reported in the applicable department/fund budget as a contra, or negative expense. These amounts are not budgeted, but are reflected in Prior Year Actuals.

Contractual Services- Services provided by external entities.

Debt Service- Payment of principal and interest related to the City's long-term borrowing, pursuant to a predetermined payment schedule.

Department- An organizational unit which is functionally unique in delivery of services. A department may contain one or more divisions or programs.

Depreciation- A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

Division- A separate and distinct operating unit within a department.

Enterprise Fund- A separate fund type used to account for operations that are financed and operated with the intent that the fees charged will cover all costs of the operation. The City operates its Water and Sewer utility, as well as its golf course, as enterprise funds.

Enterprise Resource Planning (ERP) System – A system designed to deliver an integrated suite of business applications. In FY19, the City implemented a new ERP system (BS&A Software).

Estimated Revenues- Projections of funds to be received during the fiscal year.

Expenditures- The cost of goods delivered or services rendered.

Fiscal Year (FY)- A twelve-month period for which the annual operating budget and appropriation ordinance applies. The City of Lake Forest's fiscal year runs from May 1 through April 30.

Five Year Forecast – The City develops Five Year Financial Forecasts for select funds each year to assess the impact of current budgetary decisions over the long-term.

Fund- A self-balancing set of accounts reporting assets, liabilities and residual equity/fund balance segregated for the purpose of carrying on a specific activity or to attain a specific objective in accordance with regulations.

Fund Balance- The accumulated reserves of a particular fund, consisting of the cumulative revenues and other financing sources in excess of the cumulative expenditures and other uses.

Fund Balance Target- Established as part of the City Council Fiscal Policy, the level at which the City seeks to maintain reserves, established by fund or fund category.

General Fund- This is the City's primary operating fund. It is used to account for all revenue and expenditures applicable to general operations of City departments and other agencies, not accounted for in another fund.

Geographic Information Systems (GIS)- A computer information system that integrates, stores, edits, analyzes, shares and displays geographic information to enhance decision making.

Governmental Fund- Term used for all funds that are not intended to show profit and loss.

Grant- A monetary contribution by a government or an organization to financially support a particular function or purpose.

Impact Fees- Fees assessed to cover the anticipated cost of services and improvements that will be needed as a result of development.

Internal Service Fund- Funds which account for activities supplied by one department to another on a cost-reimbursement basis. The City accounts for fleet, liability insurance and self-insurance activities as internal service funds.

Major Fund- Those funds whose revenues, expenditures/expenses assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate for all governmental and enterprise funds in total. The General Fund is always a Major Fund.

Modified Accrual Basis of Accounting – Revenues are recognized when they are measurable and available. Expenses are recognized when they are incurred.

Non-Major Fund- Funds that do not meet the definition of a Major Fund. Non-major funds are reported in total as a separate column on the government-wide financial statements.

Personnel Costs- A category of expenditures consisting primarily of the salaries, other wages, and fringe benefits of the employees.

Performance Measure- A quantitative means of assessing the efficiency and effectiveness of services performed by departments and divisions.

Property Tax Levy – The single greatest revenue source of the City and adopted annually by the City Council in December, the property tax levy Ordinance imposes a tax liability on all real estate within the corporate limits. The County establishes the rates required to generate the tax levy established, which is assessed uniformly on all properties' equalized assessed valuation.

Proposed Budget- The spending plan for fiscal year formally submitted by the City Manager to the City Council for consideration.

Revenue- The financial resources generated from various sources of income, such as taxes and fees, collected by the City for public use.

Risk Management- The practice of identifying risks and taking precautionary steps to avoid or reduce them, protecting the City and its assets from accidental loss in the most economical method.

Special Service Area (SSA)- A contiguous area in which special services are provided in addition to those services provided generally. The cost of the special services are paid from revenues collected through taxes assessed on the property within the special service area.

Tax Increment Financing (TIF)- A financing method which utilizes future property tax revenues to stimulate new private investment in redevelopment areas. Growth in the value of the property within the TIF district generates "increment" used to make additional investment in the area.

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