

THE CITY OF
LAKE FOREST

CHARTERED 1861

**LAKE FOREST, ILLINOIS
ANNUAL BUDGET
FISCAL YEAR 2024**

(MAY 1, 2023 TO APRIL 30, 2024)

Strategic Plan Priority Goal Areas



Fiscal Stewardship

As an Aaa Bond-rated community, the City of Lake Forest is financially sustainable, efficient, community-oriented and values its employees.



Business & Economic Vitality

The City recognizes the importance of economic health in the community, promoting innovation, competitiveness and entrepreneurship.



Housing Diversity & Residential Development

The City has a balanced approach to quality development and adaptive reuse that supports a strong and diverse community with ever-changing needs.



Community Character, Safety & Health

The City of Lake Forest is a community that supports and enhances the well-being, success and achievement of residents, businesses, employees and visitors.



Environmental Sustainability, Leisure & Recreation

Lake Forest respects, protects and enhances the health of its citizens and the quality of its natural environment.



Multi-Modal Transportation & Infrastructure

A multi-modal transportation network that supports sustainable land use and provides internal mobility and regional connectivity for Lake Foresters.

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ANNUAL BUDGET
FISCAL YEAR 2024
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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](#)



**THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
MARCH 7, 2023**

Introduction

It is my pleasure to submit the Fiscal Year 2024 (FY24) budget for your review and consideration. The FY24 budget is balanced, with all operating expenditures covered by current revenues, and capital expenditures financed by current revenues and reserves in excess of the City Council's Fiscal Policy. Importantly, the FY24 budget maintains the high level of services the community has come to expect while proactively addressing the City's long-term financial challenges, including accelerated infrastructure investment and further enhancement of public safety pension funding. These strategic initiatives will reduce long-term liabilities, benefiting the City of Lake Forest for years to come.

All operating expenditures in the budget are aligned with available revenues and are developed consistent with the City Council's Fiscal Policy, legislative directives, and our target-based budgeting process. In addition, capital investments are precisely targeted in the most needed areas following a comprehensive and objective analysis of the City's assets. Finally, the City continues to maintain strong fund balance levels as an important tool to mitigate future risks.

The FY24 budget looks to continue the City's success of navigating a post-Covid environment after enduring several years of disruption that fundamentally altered how the organization operated. While the uncertainty of recent years presented a myriad of challenges, the City's resilience and creativity in confronting those challenges have left us a more efficient and responsive organization. Whether adapting to new workplace expectations or simply rethinking how we deliver services to the community, learned experiences from the past several years are now fully integrated into the City's operations. In addition, over the past year the City has resumed a forward-looking perspective, emphasizing long-term internal and external planning that is a hallmark of Lake Forest City government.

The FY24 budget continues to advance key organizational priorities, including a commitment to long-term staff development and succession planning, thoughtful experimentation in furthering new initiatives, and data-driven analysis of workload demands and service expectations. Included in the budget is contractual support to assist in an objective assessment of service demands and staffing needs throughout the organization, which will help inform future resource allocation decisions. Also included in the budget are strategic investments in personnel that further several of the organizational priorities referenced above. An emphasis continues to be placed on investing in cost-effective staffing strategies that avoid exclusive reliance on permanent, full-time staff and their corresponding legacy costs. In addition to enhancing the City's seasonal workforce program, a creative new apprenticeship program is planned in FY24 that will provide additional manhours for various field operations at a sustainable cost.

In addition to internal planning efforts, FY24 will be a busy year for external community planning initiatives. Updates to the City's Comprehensive Plan are expected to be completed in FY24. The Comprehensive Plan serves as the City's guiding land-use document and establishes a framework for development decisions in the years ahead. Once the update is complete, the Comprehensive Plan will position the City to continue its thoughtful management of growth and change while respecting the community traditions and distinctive character that make Lake Forest a special place.

Funding is also included in the FY24 budget to update the City's Strategic Plan for the first time in seven years. Originally contemplated for FY22, the process was delayed by the adverse impact the Covid pandemic had on the City's ability to host large, in-person community engagement forums. The City's Strategic Plan develops broad community vision/values that affect quality of life in Lake Forest and guide future decision-making and resource allocation. As noted throughout this document, the City's budget process is driven by aligning available resources with the furtherance of identified community goals in the City's Strategic Plan.

Finally, a critical component of the City's long-term planning efforts is the record level of capital investments within the FY24 budget. In total, the FY24 budget contains \$35.5 million in capital spending (including \$3.5m carried over from FY23), with several high-profile projects discussed further later in this memorandum. This comes on the heels of \$19.4 million in capital investments during FY23. These investments, strategically targeted across all capital asset categories, help ensure the continued vibrancy of Lake Forest and limit financial liabilities for future City Council's and generations of residents. Importantly, the City's capital investment strategy continues

to be bolstered by aggressive grant procurement efforts by city staff. Over the past five fiscal years, the City has successfully been awarded \$17.5 million in outside grant funding for various capital improvement projects. Securing outside funding stretches the City's capital resources effectively, which allows for greater levels of infrastructure investment for the betterment of Lake Forest taxpayers.

By virtue of the many internal and external long-term planning exercises noted above, the City will be well-positioned to continue our tradition of engaging in thoughtful, strategic decision-making in the years ahead.

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. While the COVID-19 pandemic initially impacted City finances, the City has proven resilient in mitigating those challenges. There have been silver linings from the past several years as well, including explosive growth in Real Estate Transfer Tax and building permit revenue over several consecutive years. While the budgetary impacts of the pandemic appear to be behind us, City staff will be diligent in continuing to monitor unanticipated financial disruptions as the fiscal year progresses, adjusting as needed and maintaining an austere approach to managing the FY24 budget.

As we look forward, the greatest threat to the City's financial outlook remains the State of Illinois' failure to address its fiscal challenges. For a number of years, Illinois communities like Lake Forest have adopted budgets and operated while under direct financial threats of potential reductions in State-shared revenues and the continued imposition of new, unfunded mandates. The State of Illinois has consistently ranked among the states experiencing the greatest outward migration, creating broad downward pressure on local real estate markets. The State's inability to address its own pension obligations, as well as those of local governments, are creating unmanageable liabilities into the future. In contrast to the State, the City of Lake Forest continues to take a more fiscally responsible approach to its financial obligations, while reducing its reliance on State-shared revenues to provide high quality services. The City also continues to take a conservative approach to forecasting State-shared revenues, which helps mitigate the risks of unforeseen volatility in financial decisions made in Springfield.

In particular, the City has consistently implemented long-term financial planning to ensure that budget decisions have a positive impact on long-term sustainability. After making significant budgetary reductions in the late 2000s brought on by the global economic recession, the City has been discerning in considering permanent additions to its budget as revenues have rebounded. This approach has enabled the City to supplement its fund balance reserves and ensure that unexpected events and/or actions in Springfield will not require immediate reactive budget cuts. This is important for timing reasons. Notably, the State's fiscal year (July 1 to June 30) follows immediately after the City's annual budget approval process in April, resulting in the possibility that State budgetary decisions will adversely impact a recently adopted budget by the City.

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
- ❖ 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 the lowest general obligation bond credit rating, 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 FY18, the City Council adopted the current 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 six priority goal areas. The City adopted its first Strategic Plan in the early 1990s and updated it in 2005, 2011 and 2017 (current plan). As noted earlier, the City will embark on updating its Strategic Plan this year. The priority goals of the current plan are as follows:



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Community Character, Safety & Health

The City of Lake Forest is a community that supports and enhances the well-being, success and achievement of children, youth and families by providing exceptional safety and security of its residents, businesses, employees and visitors.



Environmental Sustainability, Leisure & Recreation

Lake Forest respects, protects and enhances the health of its citizens and the quality of its natural environment.



Multi-Modal Transportation & Infrastructure

A multi-modal transportation network that supports sustainable land use and provides internal mobility and regional connectivity for Lake Foresters.

Strategic priorities form the basis for how we develop 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 or on the City's website at www.cityoflakeforest.com. In addition, the operating department narratives

throughout the budget identify FY23 highlights and FY24 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. The community-wide indicators are included with the Strategic Plan update, while department-specific performance measures are included within the Department budget summaries.

A feature that was added to the FY23 budget 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 for City staff over the past several years.

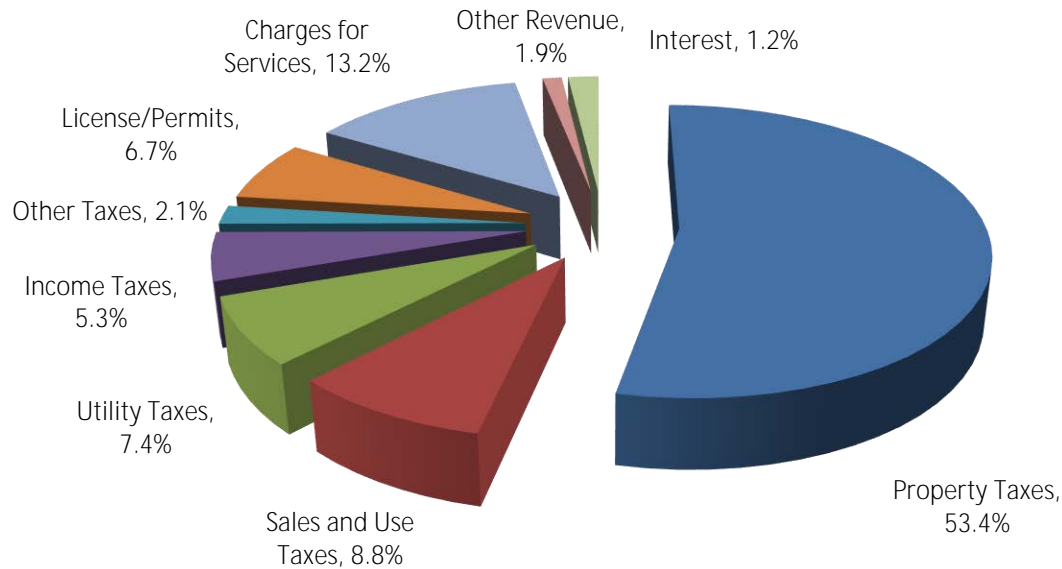
FY24 Revenues and Expenditures

Total forecasted revenue for FY24 is \$118,758,566. The FY24 budget contains expenditures totaling \$121,505,724. This figure reflects an increase of \$14.6 million (13.9%) compared to the FY23 amended budget, primarily due to an increase in capital investments of over the current year, which total \$33.1 million in FY24. Excluding growth in capital improvement and associated debt service costs, the overall budget is increasing by 3.8%.

General Fund Revenues

The General Fund accounts for the vast majority of the City's operating departments, including Police, Fire, Public Works, etc. Total FY24 General Fund revenues are projected at \$41,894,001. General Fund reserves are forecasted at \$28.9 million or 66.9% of revenues as of April 30, 2023 after transfers of \$550,000 to the Capital Improvements Fund to support the Five-Year Capital Improvement Program and \$4 million towards the Deerpath Park Improvements Project. As discussed above, 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 \$2.16 million or 5.43% over the FY23 budget. An overview of general fund revenues is summarized in the chart on the following page:

FY24 General Fund Revenue



General Fund Revenue Highlights

- Last December, the City Council approved a **3.86% increase** in the tax levy for all City functions (including Recreation, Library and Debt Service). The increase was below the permitted 5.0% tax cap limitation plus new growth. The average increase to an existing Lake Forest household is approximately \$140 on an \$800,000 home. **Lake Forest property owners enjoy the lowest tax rate in all of Lake County.**

General Fund Expenditures

The FY24 General Fund budget, which includes personnel, materials, and transfers to other funds, is \$41,410,122 which is \$2.0 million or 5.04% above FY23 budgeted expenses. The FY24 General Fund budget is as follows:

General Fund	FY2023 Budget	FY2024 Budget	\$ Change	% Change
Operating	\$37,846,104	\$39,183,122	\$1,337,081	3.53%
Capital Expenses	1,027,352	1,027,000	(352)	(.03)%
One-Time Transfers	550,000	1,200,000	650,000	118.18%
Total	\$ 39,423,456	\$41,410,122	\$1,986,666	5.04%

General Fund expenditure highlights include:

- Total **personnel costs**, inclusive of pension and insurance benefits, are expected to **increase \$1.44 million (5.04%)** over the FY23 budget. The increase encompasses the following:
 - A general pay plan adjustment of 2.5%;
 - 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 City-wide full-time equivalent positions will increase by 3.0 for FY24, due to the addition of a Senior Planner in Community Development and an Account Clerk III in Finance that was originally approved in mid-year FY23; conversion of a contractual position to full-time employee in the Innovation and Technology department that was also first approved in FY23; elevating a vacant part-time Public Safety Analyst in the Police Department to a full-time position; and reduction of one Program Manager position in Recreation.
 - For FY24, a new Apprentice Program is planned to address challenges in recruiting and retaining seasonal maintenance workers. The addition of eleven (11) temporary full-time apprentices results in an increase to the City-wide budget of only \$260,000 due to a significant offset by reducing budgeted part-time temporary seasonal employees.

Capital Improvement Fund

The total FY24 **Capital Improvement Fund** budget is \$26.4 million. These projects are financed through Real Estate Transfer Tax revenue, 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 authorized a new property tax levy specific to capital improvements, and an increase in the City's Home Rule Sales Tax rate from .5% to 1.0% effective July 1, 2019. These changes have increased the ongoing annual revenue available to meet capital needs from \$2.3 million in FY16 to a projected \$5.3 million for FY24. All proceeds from the City's Real Estate Transfer Tax go into the Capital

Improvement Fund as well. Estimated revenue from the Real Estate Transfer Tax in FY24 is \$1.6 million.

Notable Capital Improvement projects for FY24 include:

○ Deerpath Park Athletic Field Improvements *	\$ 16,000,000
○ Forest Park Bluff Slope Stabilization	\$ 4,950,000
○ Ahwahnee Road Storm Sewer Upgrades	\$ 3,850,000
○ Road and Bridge Improvements/Sidewalks/Curbs	\$ 2,875,000
○ McLennon-Reed Bridge Repairs Construction	\$ 1,500,000
○ Rockefeller Ravine Improvements	\$ 800,000

** This project will be funded with \$4 million in General Fund operating surplus and \$12 in bond financing.*

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 FY24 is \$1,125,000 (budgeted in the Capital Improvement Fund). This is an increase of \$475,000 from prior fiscal years, reflecting the need to accelerate investment 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 two rear load refuse trucks	\$670,000
○ Replace two police vehicles	\$ 84,000
○ Replace aerial budget truck – forestry	\$370,609

Over the past several years the City has also made a concerted effort to bifurcate engineering design and construction costs over a two-year period for significant capital projects. 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. While no design initiatives are anticipated in the Capital Improvements Fund for FY24, Phase II design for Lake Woodbine Bridge (Motor Fuel Tax Fund) and Water Meter Replacements (Water Capital Fund) are anticipated.

Finally, the proposed FY24 Budget for the Capital Fund also includes \$135,000 to specifically address environmental sustainability as part of budgeted initiatives.

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 FY24 budgets for the City's primary Enterprise and Special Revenue Funds, including capital improvements and equipment, are as follows:

	FY23 Budget	FY24 Budget	\$ Change	% Change
Water/Sewer Operating	\$ 8,329,597	\$ 8,322,040	\$(7,557)	-0.09%
Golf	2,004,263	1,961,644	(42,619)	-2.13%
Cemetery	2,505,881	905,669	(1,600,212)	-63.86%
Parks/Recreation	9,951,771	9,677,515	(274,256)	-2.76%
Senior Services	604,072	619,403	15,331	2.54%

Other Fund Budget Highlights

A very minor decrease is projected for the Water/Sewer Operating Fund in FY24. A decrease in the Golf Course budget is primarily due to one-time capital expenses completed in FY23. The decrease in the Cemetery Fund budget is related to a \$1.6 million capital project budgeted in FY23. A reduction in the Parks/Recreation Fund is due to the closure of the Wildlife Discovery Center and a shift to funding parks and forestry capital equipment replacement in the Capital Improvements Fund beginning in FY24. A small increase in the Senior Services Fund is due to personnel cost increases. The City Council has approved fee adjustments that are expected to generate \$8,949 in additional Parks and Recreation Fund revenues; \$245,265 in additional Water and Sewer Fund revenues; and \$23,380 in additional Golf Course Fund revenues for FY22.

In addition to the operating budget shown above, the total FY24 **Water and Sewer Fund capital budget** is \$1.865 million, compared to FY23 estimated expenditures of \$1.3 million. In FY24, the City will continue membrane module replacement at the water treatment plant (\$360,000), complete design for the water meter replacement project (\$80,000), and replace the water main on Sir William Lane between Lawrence and Everett (\$850,000). 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.

FY24 Priorities and Initiatives

The FY24 budget addresses a number of key issues and priorities for the City. Certain programs initiated in FY23 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 FY24 include:



Continue to leverage the City-wide grant outreach and administration program to identify and explore grant opportunities.



Evaluate the value of a Special Census to capture changing demographics and equalize Ward populations.



Continue to invest in aging public infrastructure as set forth in the City's Capital Improvement Program (CIP).



Complete the update of the City's Comprehensive Plan, and begin development of a new 5-year Strategic Plan



Continue to support and guide local community institutions that contribute to the diversity of services available and high quality of life provided to residents.



Expand community engagement opportunities and services through online tools, including the City's website and Lake Forest Now Mobile Application.



Support the active housing market and efforts to expand the diversity of housing opportunities available for residents, including those seeking to age in place.



Pursue insurance benefit cost containment opportunities to protect the sustainability of City insurance plans.



Support sustainable investment in the City's infrastructure, natural areas, parks, and recreational facilities.

FY23 in Review

FY23 saw the City recognized by numerous national professional organizations for the successful implementation of several new initiatives, including:

- The **Government Finance Officers' Association (GFOA)** *"Triple Crown" Recognition* after the City received all three GFOA awards (the Popular Annual Financial Report Award, the Distinguished Budget Presentation Award and the Certificate of Achievement for Excellence in Financial Reporting). Notably, out of nearly 90,000 units of government in the United States, only 293 have achieved the "Triple Crown" recognition.
- The **International City-County Management Association (ICMA)** *Community Sustainability Program Excellence Award* for the City's "Rethink Recycling" campaign.
- The **National City-County Communications and Marketing Association (3CMA)** *Award of Excellence in Marketing Tools for Government Service Delivery* for developing and using the Lake Forest Now mobile app as a communications tool.

Receipt of these prestigious awards is further recognition that Lake Forest is viewed nationally as an industry leader by its peers and a model of high-performing government.

FY23 was also a busy year for development activity in the community. Numerous high-profile restaurants opened their doors, bringing renewed vibrancy to the City's business districts. The City also saw 30 new single-family home starts, construction of a 45-unit condominium at Amberly Woods, and approval of 12 Senior Cottages long-desired by the community. In late 2022, construction also began for a new parking garage at Northwestern Lake Forest Hospital, with a larger hospital expansion tentatively scheduled to break ground in late 2023.

Numerous technological advancements were implemented in FY23 as well, including a new work order management system for Public Works, Parks and Forestry sections. This system will allow staff to critically track, assign and analyze staff workloads to achieve greater operational efficiencies and more thoughtfully allocate limited resources. A sports camera project was also piloted at Everett Park earlier this year, allowing live streaming capability of athletic events for viewers at home, through the City's mobile app. Based on the success of the project, this technology is being incorporated into the Deerpath Community Park Improvements Project in 2023.

Finally, the past year also saw significant capital investments across all asset categories to further address long-term liabilities. In addition to assisting IDOT with the Deerpath/Route 41 pump station project and ComEd with their bike path bridge replacement, many

local projects were successfully completed as well. Notable among them were the Burr Oak Storm Sewer Improvement project, Illinois and Woodland Pedestrian Bridge replacements, Deerpath Road watermain replacement, and the installation of a new children's splash pad at Townline Park.

At the conclusion of FY23, General Fund revenue collections are projected to exceed initial forecasts by more than \$3.5 million. The variance is largely attributable to income tax revenue (\$922,500), building permit revenue (\$723,000) and interest income (\$985,000). General Fund expenditures are estimated at \$.2 million under budget. Based on the FY23 forecast, the City Council has authorized \$4 million in General Fund operating surplus to be transferred to the Capital Improvements Fund to partially finance the \$16 million Deerpath Park Improvement project. This will reduce the long-term financing required to \$12 million. The City's General Fund balance is projected to remain consistent with FY22 after transferring \$4.55 million to the Capital Improvements Fund. In October 2019, the City Council amended its Fiscal Policy to state that General Fund surpluses may be considered each year-end for transfer to one-time expenses.

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. 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. The City is not content to sit by and let outside influences dictate our future. We will continue to make financial decisions with a focus on controlling our own destiny. The City Council routinely demonstrates its ability to make thoughtful and sometimes difficult decisions to maintain the vibrancy and desirability of Lake Forest as a community. At an unprecedented time when there are many unknowns, the City's tradition of maintaining conservative financial practices has positioned us to be able to deliberately plan for the future and weather storms like the current public health and financial crisis we are experiencing.

Our City government is also blessed by our greatest asset, our staff. I cannot emphasize enough my gratitude for those who devote their careers to making Lake Forest a wonderful place to live, work and play.

In closing, I would like to recognize the tremendous effort of Finance Director Elizabeth Holleb, Assistant Finance Director Diane Hall, the employees of the Finance Department, 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,

A handwritten signature in dark ink, appearing to read "Jason Wicha", is positioned above the printed name.

Jason Wicha
City Manager



City Council Fiscal Policy

FISCAL YEAR 2024

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.

City Council Fiscal Policy

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

City Council Fiscal Policy

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.

City Council Fiscal Policy

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.

City Council Fiscal Policy

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:

City Council Fiscal Policy

- ◆ 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. In 2002, Lake Forest voters approved a referendum authorizing a .5% sales tax for expenditure on public infrastructure located in the City. Recognizing an immediate need for storm water system improvements, the City issued bonds in 2003 and 2004. The revenue generated by the .5% sales tax is utilized to make the **debt service payments on this debt. A minimum reserve of one years' principal** and interest payments is maintained in the Sales Tax .5% funds. Surplus revenues exceeding the minimum reserve may be considered for other public infrastructure improvements annually by the City Council.

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

City Council Fiscal Policy

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.

City Council Fiscal Policy

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.

City Council Fiscal Policy

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: 3/13/23 Finance Committee



CITY OF LAKE FOREST FY2018—FY2022 STRATEGIC PLAN

MAY 1, 2023 BUDGET UPDATE

The City Council adopted a five-year Strategic Plan on May 1, 2017, which established six broad priorities of focus through FY2022. For FY2023, the plan was extended until the next fiscal year as it allowed the City to begin other community-wide planning and engagement efforts including completion of updates to the City's Comprehensive Plan. Funding was also secured in the FY2023 Annual Comprehensive Fiscal Plan to conduct a community wide survey which has historically helped gather data to assess city services, identify opportunities, and gather feedback from residents.

The community-wide survey project is now well underway, with a third-party consultant approved for implementation and reporting. Construction of a new survey instrument is also in progress that will allow for better data collection from residents that departments can use for actionable funding and staffing decisions. With an estimated launch date of spring 2023, the City will then look to engage in strategic planning that will guide the City's priorities for the following five years, in the upcoming fall season. Following adoption of the FY2024 budget, city staff will develop a more detailed workplan, and seek to provide updates to the City Council on the process as work commences on the beginning phases of the strategic planning project.

In the past five years, staff have provided an annual update to the City Council on progress for each of the priority issues in the Strategic Plan and publishes a report in the Annual Comprehensive Fiscal Plan. Each priority includes a range of outcomes and strategic initiatives. The Strategic Plan budget summary for FY2023 is attached and further described below. This year's report will mark the final annual review as the new strategic plan adopted will provide a different lens on evaluating progress made in the FY2024 fiscal year.

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.

FISCAL STEWARDSHIP



As an Aaa Bond-rated community, the City of Lake Forest is financially sustainable, efficient, community-oriented and values its employees.

- Achieved the Government Finance Officers Association “Triple Crown” earning national recognition for financial reporting (43 years), budget presentation (7 years) and popular financial reporting (1 year).
- Implemented a new City investment program, enhancing interest income and providing some protection against falling interest rates in the future.
- Implemented a new public safety pension actuary and added modeling for fire pension funding in addition to police.
- Coordinated seamless transition of Police pension fund assets to consolidated fund in compliance with Public Act 101-0610.
- Implemented a Cartegraph Work Order software solution for Public Works and Parks & Forestry to provide live tracking for assets, work hours, and resources.
- Obtained grant funds for five upcoming public works projects including: Waukegan & Everett Intersection Improvements, Waukegan & Westleigh Intersection Improvements, Whispering Oaks Sidewalk Connections, Rockefeller/McCormick/Loch Ravine, Lake & Woodbine Bridge Replacement

BUSINESS & ECONOMIC VITALITY



The City recognizes the importance of economic health in the community, promoting innovation, competitiveness and entrepreneurship in Lake Forest.

- Supported the buildout of several new commercial, retail, and restaurant businesses that have opened in 2022 and are set to open in 2023.
- Supported the second annual Chicago Bears Training Camp that took place at Halas Hall.
- Attracted new local business downtown through subleasing the East Lake Forest Train Station retail space.

HOUSING DIVERSITY & RESIDENTIAL DEVELOPMENT



The City of Lake Forest has a balanced approach to quality development, redevelopment and adaptive reuse that supports a strong and diverse community with ever-changing needs.

- Supported the development of 30 new single home starts and near completion of a 45-unit multi-family residential building.
- Collaborated with multiple community partners on the Senior Cottages, and affordable Senior housing project, with approvals in place from Boards, Commissions, and the City Council.
- Continued partnership with Community Partners for Affordable Housing to offer equitable access to rental and ownership housing options.

COMMUNITY CHARACTER, SAFETY, & HEALTH



The City of Lake Forest is a community that supports and enhances the well-being, success and achievement of children, youth and families by providing exceptional safety and security of its residents, businesses, employees and visitors in addition to ongoing promotion of the community's four cornerstones: Family, Education, Tradition and Philanthropy.

- Received National Award of Excellence from the City-County Communications & Marketing Association (3CMA) for Excellence in Service Delivery.
- Held various community engagement opportunities offered as part of the update of the Central Business District chapter of the Comprehensive Plan.
- Re-Established Risk Watch School Programs in partnership with Lake Forest Police and Northwestern Medicine to promote safety in the elementary schools.
- Increased notification functionality and design on the LFNOW Mobile App.
- Implemented a "Your City at Work" campaign across all communication platforms to raise awareness of City services and celebrate the people working behind the scenes.
- Completed over 1,500 resident service requests via the City's Citizen Service Request System SeeClickFix.

ENVIRONMENTAL SUSTAINABILITY, LEISURE & RECREATION



Lake Forest respects, protects and enhances the health of its citizens and the quality of its natural environment.

- Received the Community Sustainability Program Excellence Award from the International City/County Management Association (ICMA) for the “Rethink Recycling” campaign.
- Adopted a resolution stating Lake Forest to be an Idle Free Community.
- Received a \$90,000 Net Civic Grant Contribution through the Northshore Electricity Aggregation Consortium (NSEAC) Power Supply Agreement.
- Completed the Forest Ave. Parking Lot Project utilizing sustainable and green infrastructure best management practices.
- Completed the sand renourishment on the lakefront and finished the design phase for the bluff stabilization project at Forest Park.

MULTI-MODAL TRANSPORTATION & INFRASTRUCTURE



A multi-modal transportation network that supports sustainable land use and provides internal mobility and regional connectivity for Lake Foresters.

- Assisted in managing construction impacts of IDOT’s Deerpath and Rte. 41 Pump Station Project and ComEd’s Bike Path Bridge Replacement Project.
- Completed a number of large Capital Improvement Program Projects including the Burr Oak Area Storm Sewer Improvements, Bridge Replacements at Illinois and Woodland, and Deerpath Road Watermain Replacement (Ahwahnee – Golf).
- Completed numerous designs and studies as part of the City’s Capital Improvement Program and to better position projects for grant funding.

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

FY2024 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 FY2018 – FY2022 Strategic Plan:



Fiscal Stewardship

	TARGET	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Estimate	FY2024 Budget
Bond Rating	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
General Fund Balance % of Revenues	35% plus Sick/Vac liability	72.3%	68.7%	74.4%	66.9%	70.2%

- The City’s Aaa Bond rating from Moody’s Investors Service was affirmed in August 2021 in conjunction with the City’s 2021 General Obligation Refunding Bonds 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.



Community Character, Safety and Livability

	TARGET	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Estimate	FY2024 Budget
Fire Department:						
Average Response Time	<5:00	5:20	5:10	<5:00	5:09	<5:00
ISO Rating	3	3	3	3	3	3
Police Department:						
Crimes Against Persons	19	11	18	N/A	26	22
Property Crime (*includes IDES Fraud)	291	569*	215	N/A	182	198.5

- 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.



Environmental Sustainability, Recreation and Leisure

	TARGET	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Estimate	FY2024 Budget
Recreation % of households served	40%	35%	44%	40%	45%	45%
Average Age of Playgrounds	10	9	10	11	11	12

- 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 will be constructed at Deerpath Park in FY24 with additional improvements planned for other playgrounds in FY25 and FY26.



Housing Diversity and Residential Development

	TARGET	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Estimate	FY2024 Budget
Permits Issued/ Average Time to Obtain Permit	15 business days/5 for fast track	95%	96%	N/A	96%	N/A
Addition of Diverse Housing Types		16 condos 4 SF 10 TH/D 2 AH	25 SF 45 MF	N/A	30 SF 14 MF	N/A

- Legend: SF (single family homes) MF (multi-family units – apartments and condominiums) TH/D (townhomes/duplexes) AF (dedicated affordable units)
- Residential building permit activity is strong with general home upgrades (windows, roofs), additions, kitchen and bath renovations, and the installation of swimming pools and

outdoor living spaces ranking as high priorities. Completion times for some projects have been delayed due to supply chain issues.

- Slow and steady progress is being made on increasing the number of dedicated, quality affordable housing units. Twelve additional Senior Cottages are approved and awaiting confirmation of funding from outside agencies with construction anticipated in FY 2024.
- Demand for multi-family housing options continues and the market is responding with construction of condominiums and apartments with completion anticipated in FY2024-25.



Multi-Modal Transportation and Infrastructure

	TARGET	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Estimate	FY2024 Budget
Pavement Condition Rating*	65	84	83	61	61	65
Vehicular Bridge Sufficiency Rating	72	73	73	73	73	72

*The pavement condition assessment scoring system changed in FY2023. The FY2021 & FY2022 scores are from the old scoring system.

- For FY2024, the City has budgeted \$1,500,000 **for annual street resurfacing**. The City's ratings are based on a triennial independent assessment, last conducted in FY2020. This assessment will be completed by the end of FY2023.
- Annual Sufficiency Rating of 14 City-owned vehicular bridges (rating >50 is considered satisfactory (Source: Illinois Department of Transportation)).



Business and Economic Vitality

	TARGET	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Estimate	FY2024 Budget
Overall Occupancy Rates	=> 95%	95%	95%	N/A	95%	N/A

- **Recent discussions and recommendations for the City's two business districts, the Central Business District and the Waukegan Road/Settler's Square District, support a mix of uses in and around the business district recognizing that retail businesses alone cannot be relied on to sustain vital business districts.** Retail, restaurant, residential, office, and personal service businesses are all encouraged.
- New and long-time restaurants in the community report strong customer activity. Discussions are underway with several additional restauranteurs who are interested in locating in Lake Forest to take advantage of the customer base here and in the surrounding communities.

- 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.
- Conway Park has been impacted by the work from home trend however, the major tenants in the park are seeing employees return to the office, some full time and others on a hybrid schedule.

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, 2022

Christopher P. Morill

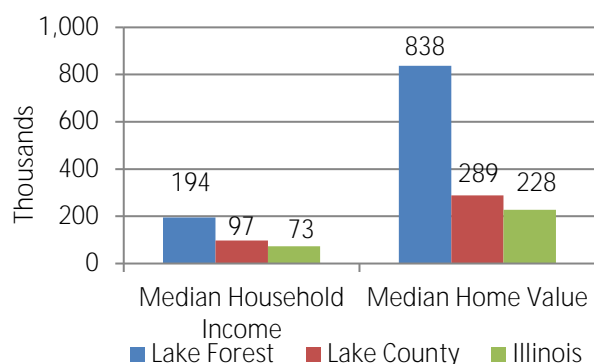
Executive Director



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 2017-2021 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 Elizabeth Holleb, 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.

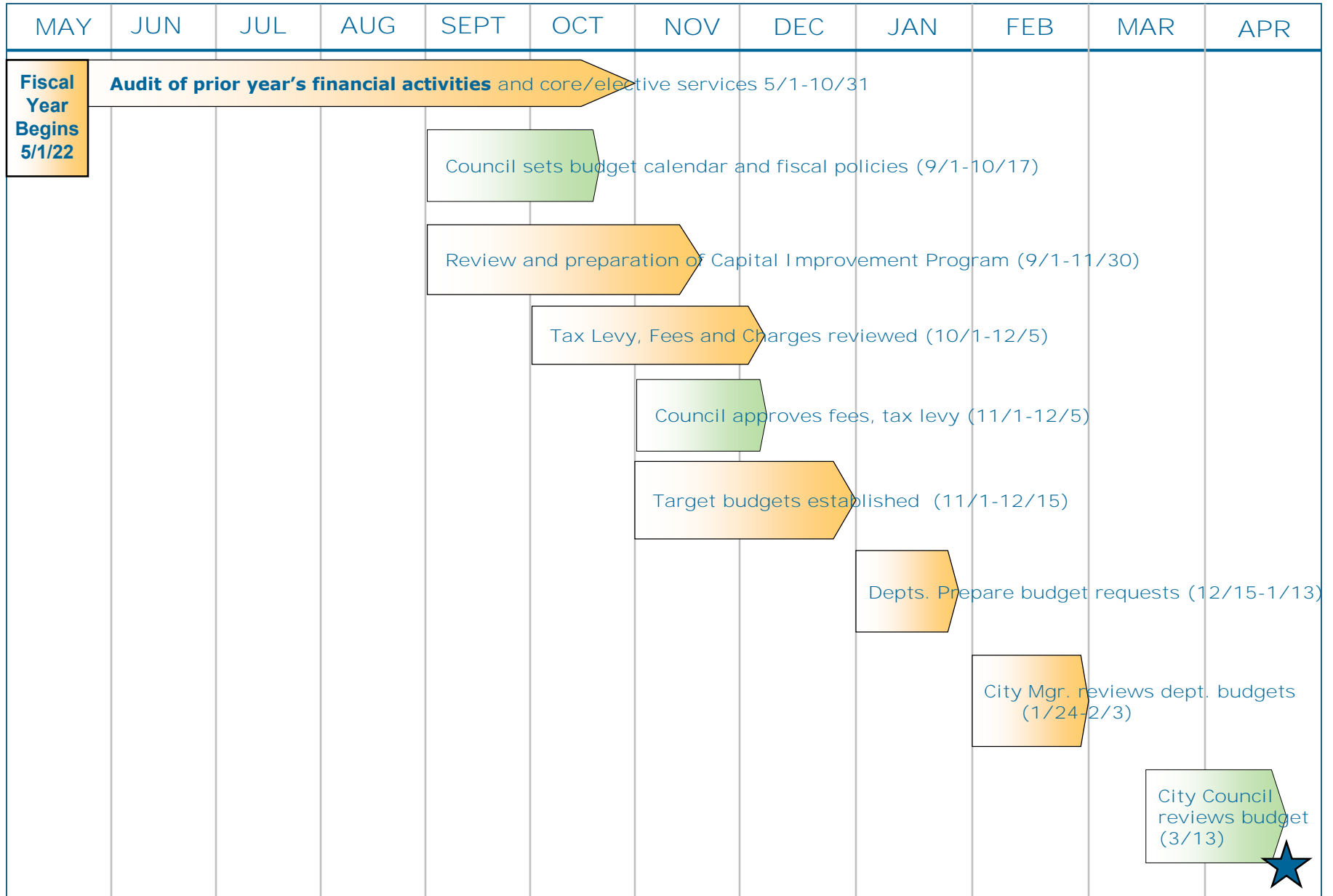
The Appropriation Ordinance includes any approved rollovers of prior year budget amounts that were **deferred or not completed by fiscal year end. These rollovers are added to the City's original approved** budget in July. In addition, the Appropriation Ordinance provides for a contingency in each fund 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.

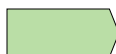
Budget development begins in the early **fall with the City Council's adoption of the Fiscal Policy**, setting the foundation for the budget. In September and October, operating departments update capital budget requests for the upcoming five year period and these requests are prioritized using an established 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 17 for the FY24 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 FY24 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 -- FY2024 Budget Timeline



 = Council Action

 = City Staff Action

 = City Council Adopts Budget 4/17/23

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		
120	Flex-unused flex spending	Yes	Yes	General	Major	Funds 101-122 are combined for ACFR
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	
422	SSA 25 Knollwood Sewer-Debt service	Yes	No	Debt Service		
423	SSA 26 Waukegan Sewer-Debt service	Yes	No	Debt Service		
424	SSA 29 Saunders Rd-Debt service	Yes	No	Debt Service		
425	2004B/2011B Storm-Debt service	Yes	Partial	Debt Service		
428	2009 GO Bonds-Debt service	Yes	No	Debt Service	Non-Major	
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		
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	
752	Special Assessment-held for others	No	No	Agency	Non-Major	
240	Library	No	Yes	Component Unit	N/A	

City of Lake Forest
Department and Fund Relationship

#	Fund Name	City Manager	Community Development	CROYA	Finance	Innovation/Technology	Fire	Human Resources	Parks and Recreation	Police	Public Works	
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		•									
422	SSA 25 Knollwood Sew			•								
423	SSA26 Waukegan Sew			•								
424	SSA 29 Saunders Rd			•								
425	2004B/2011B Storm			•								
428	2009 GO Bonds			•								
429	2010 GO Bonds			•								
432	2013 Refunding 2010A			•								
433	2015 GO Bond Issue			•								
434	2023 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
752	Special Assessment			•								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	FY23 YE Estimate		Fund Balance	FY24 Budget		Fund Balance
	<u>5/1/2022</u>	<u>Rev</u>	<u>Exp</u>	<u>4/30/2023</u>	<u>Rev</u>	<u>Exp</u>	<u>4/30/2024</u>
101 General	28,882,442	43,276,325	43,028,736	29,130,031	41,979,001	41,920,713	29,188,319
120 Flex	81,285	45	8,575	72,755	45	9,175	63,625
122 LF Hospital Project	0	1,000,000	0	1,000,000	1,000,000	100,000	1,900,000
201 Park and Public Land	2,408,397	273,340	526,190	2,155,547	96,615	1,041,487	1,210,675
202 Motor Fuel Tax	2,395,746	1,094,866	469,986	3,020,626	888,019	3,000,000	908,645
205 Emerg Telephone	1,299,291	519,411	387,900	1,430,802	432,800	389,900	1,473,702
210 Senior Resources	88,989	575,075	571,711	92,353	617,268	619,403	90,218
220 Parks and Recreation	1,197,952	9,519,713	9,597,495	1,120,170	9,708,004	9,635,172	1,193,002
224 Special Recreation	683,267	514,309	532,098	665,478	537,054	616,241	586,291
230 Cemetery	10,643,506	974,840	2,304,260	9,314,086	907,200	926,365	9,294,921
245 Foreign Fire	215,927	169,233	250,000	135,160	150,000	200,000	85,160
247 Police Restricted Funds	117,660	31,834	45,000	104,494	29,500	90,000	43,994
248 Housing Trust	2,183,485	217,674	398,943	2,002,216	83,400	400,000	1,685,616
311 Capital Improvements	22,340,775	15,849,628	18,602,319	19,588,084	22,110,651	26,397,880	15,300,855
322 Laurel/Western TIF	5,999	1,520,696	1,518,748	7,947	1,545,000	1,544,638	8,309
422 SSA 25 Knollwood Sew	18,890	79,367	98,257	0	0	0	0
423 SSA26 Waukegan Sew	8,126	22,464	30,590	0	0	0	0
424 SSA 29 Saunders Rd	9,850	156,688	153,955	12,583	156,608	169,191	0
425 2004B/2011B Storm	1,416,454	37,983	527,406	927,031	13,904	940,935	0
428 2009 GO Bonds	35,278	255,965	253,756	37,487	262,700	259,300	40,887
429 2010 GO Bonds	59,637	580,877	577,974	62,540	578,513	573,763	67,290
432 2013 Refunding 2010A	40,921	740,700	735,225	46,396	737,400	731,650	52,146
433 2015 GO Bond Issue	5,306	618,054	616,925	6,435	623,800	622,050	8,185
434 2023 GO Bond Issue	0	900,000	0	900,000	360,000	1,257,000	3,000
501 Water and Sewer	10,163,619	9,068,733	8,240,893	10,991,459	9,309,779	8,375,844	11,925,394
508 Wat and Sew Capital	2,217,747	1,361,431	1,307,076	2,272,102	1,368,163	2,179,020	1,461,245
510 Deerpath Golf Course	235,894	2,084,141	2,119,163	200,872	1,962,126	1,954,599	208,399
601 Fleet	1,007,281	1,990,929	2,244,677	753,533	2,371,327	2,353,323	771,537
605 Liability Insurance	2,593,330	1,418,310	1,390,947	2,620,693	1,392,865	1,408,051	2,605,507
610 Self Insurance	3,976,135	5,886,350	6,407,004	3,455,481	6,949,500	6,386,300	4,018,681
701 Fire Pension	46,876,015	372,000	3,390,495	43,857,520	5,793,935	3,494,364	46,157,091
702 Police Pension	42,611,874	2,424,275	3,790,495	41,245,654	6,793,389	3,909,360	44,129,683
709 Trust Care Funds	681,944	(13,225)	35,000	633,719	0	0	633,719
		103,522,031	110,161,799		118,758,566	121,505,724	

FY23 to FY24 change of +/- 10%:

New or Closed Funds - Funds 120/422/423/424/425/434

Planned accumulation or drawdown of fund balance - Funds 120/201/202/224/245/247/248/311/434/508/610

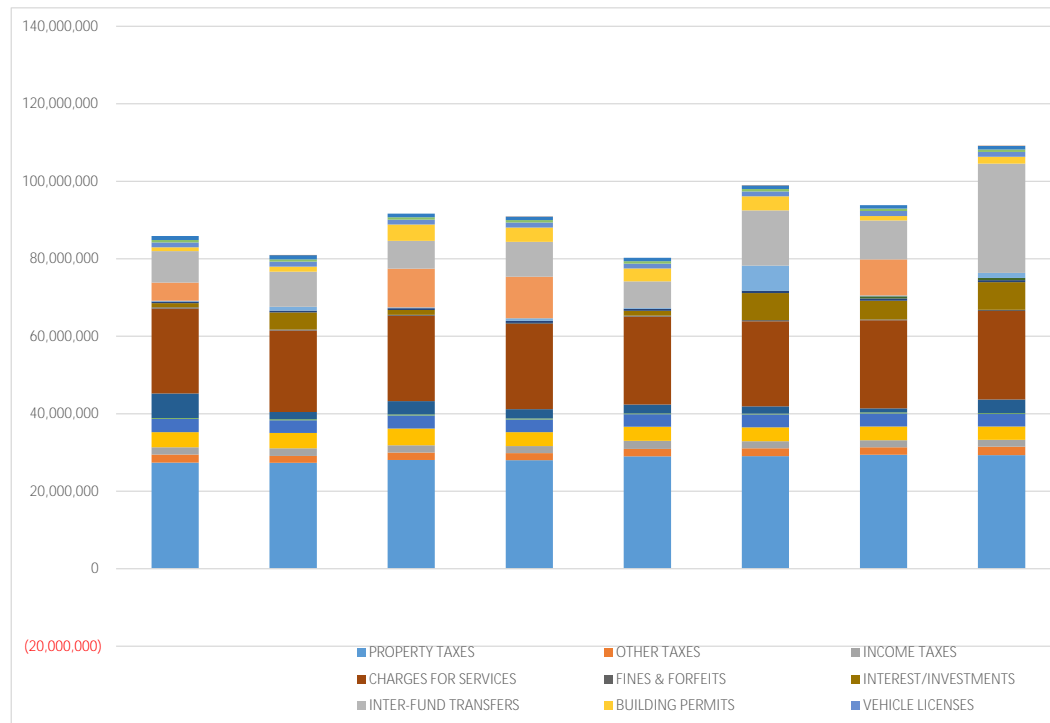
Immaterial change in dollar amount - Funds 432/433

Negative Fund Balances Projected for FY23 and/or FY24:

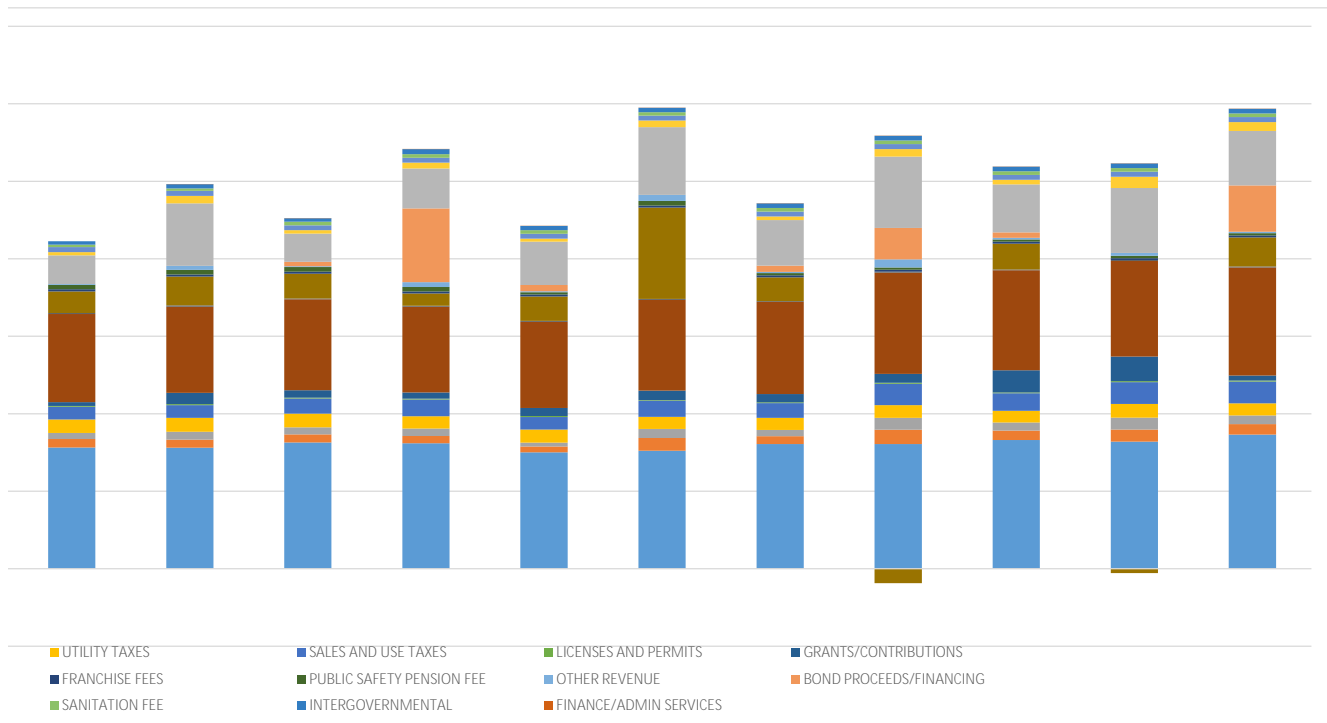
N/A

CITY OF LAKE FOREST, ILLINOIS
REVENUE BY SOURCE

	2014-15 BUDGET	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL
PROPERTY TAXES	27,371,299	27,347,194	28,057,833	28,033,007	29,027,623	29,039,825	29,417,941	29,306,715
OTHER TAXES	2,091,359	1,759,235	1,911,182	1,802,406	1,907,279	2,033,867	1,936,480	2,209,035
INCOME TAXES	1,894,875	1,987,105	1,907,566	1,835,575	2,087,875	1,828,827	1,801,314	1,763,009
UTILITY TAXES	3,875,000	3,954,001	4,284,488	3,551,491	3,618,191	3,596,175	3,567,000	3,440,365
SALES AND USE TAXES	3,453,467	3,250,565	3,422,165	3,305,559	3,219,334	3,307,326	3,378,800	3,198,467
LICENSES AND PERMITS	218,364	253,754	236,600	260,852	233,275	239,419	239,445	236,224
GRANTS/CONTRIBUTIONS	6,331,544	1,914,279	3,424,060	2,374,858	2,283,210	1,849,006	1,031,070	3,538,225
CHARGES FOR SERVICES	21,910,902	20,998,678	22,008,476	22,041,431	22,703,698	21,970,956	22,773,017	22,802,093
FINES & FORFEITS	317,500	287,333	265,000	254,563	225,250	312,643	206,500	345,438
INTEREST/INVESTMENTS	1,093,470	4,390,887	1,275,779	(22,494)	1,275,227	6,990,625	4,842,034	7,098,535
FRANCHISE FEES	400,000	494,188	460,000	510,657	495,000	529,938	533,025	517,322
PUBLIC SAFETY PENSION FEE						10	580,000	586,144
OTHER REVENUE	218,350	991,664	197,850	669,211	214,850	6,535,940	222,250	1,288,208
BOND PROCEEDS/FINANCING	4,700,000		10,000,000	10,716,464			9,300,000	
INTER-FUND TRANSFERS	8,085,936	9,048,470	7,156,729	9,032,159	6,898,091	14,242,466	10,072,705	28,241,894
BUILDING PERMITS	982,200	1,294,713	4,220,712	3,697,504	3,314,012	3,665,969	1,143,600	1,728,322
VEHICLE LICENSES	1,279,000	1,272,599	1,275,000	1,264,212	1,268,000	1,252,010	1,277,040	1,267,730
SANITATION FEE	620,000	589,429	620,000	611,246	610,000	613,310	610,000	614,263
INTERGOVERNMENTAL	1,013,298	1,075,146	927,508	902,919	850,443	925,391	900,726	961,859
FINANCE/ADMIN SERVICES		36,526		26,774		29,223		33,783
	85,856,564	80,945,766	91,650,948	90,868,394	80,231,358	98,962,926	93,832,947	109,177,631

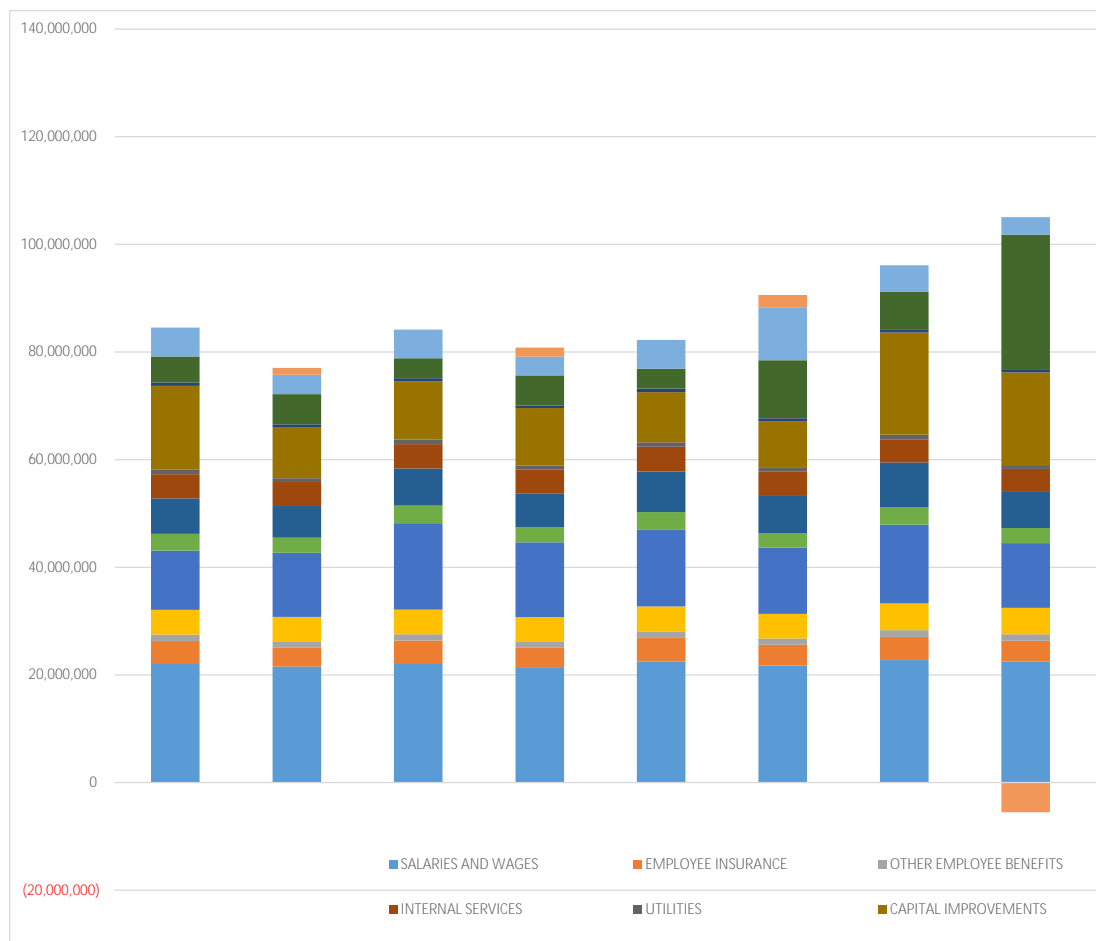


2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2022-23 PROJECTED	2023-24 BUDGET
31,300,567	31,234,290	32,589,665	32,403,516	30,050,525	30,463,039	32,153,591	32,153,591	33,193,213	32,785,689	34,637,710
2,200,238	2,091,249	2,103,792	1,864,432	1,491,008	3,284,294	2,042,539	3,696,504	2,451,320	3,159,984	2,679,905
1,563,706	2,004,446	1,820,000	1,906,209	1,021,074	2,351,782	1,600,000	3,077,159	2,100,000	3,022,500	2,269,125
3,478,300	3,603,381	3,506,160	3,170,895	3,373,730	3,102,515	3,134,887	3,285,771	3,043,162	3,568,702	3,083,961
3,241,800	3,289,889	3,904,000	4,315,085	3,221,811	4,147,390	3,800,815	5,544,167	4,486,613	5,601,988	5,653,796
245,467	233,865	233,056	220,792	232,180	176,244	214,879	250,179	238,018	263,215	219,412
970,500	2,924,574	1,916,438	1,613,570	2,092,706	2,451,842	2,139,138	2,289,996	5,705,025	6,339,432	1,328,000
22,747,153	22,248,240	23,462,333	22,108,017	22,249,789	23,422,747	23,782,748	26,103,526	25,793,921	24,670,249	27,903,237
227,000	355,304	227,000	271,985	226,500	260,726	210,000	256,681	213,050	252,200	255,450
5,613,062	7,446,667	6,384,425	3,171,427	6,297,500	23,574,170	6,136,571	(3,722,593)	6,684,592	(1,111,582)	7,467,687
535,000	513,410	520,000	507,276	515,000	499,449	500,000	522,156	501,949	511,924	518,323
1,160,000	1,170,814	1,172,000	1,163,609	590,000	1,169,632	590,000	586,157	590,000	590,000	590,000
229,023	1,062,853	223,283	1,247,678	281,433	1,593,509	306,533	2,072,513	392,871	720,299	339,339
		1,165,000	19,028,087	1,600,000		1,600,000	8,101,784	1,400,000		12,000,000
7,370,460	16,110,533	7,250,771	10,329,163	11,179,592	17,467,290	11,751,252	18,443,738	12,378,141	16,768,416	14,045,221
833,600	1,955,526	882,600	1,488,855	773,000	1,747,563	967,000	1,909,668	1,200,000	2,923,000	2,300,000
1,290,300	1,267,312	1,269,000	1,244,468	1,257,450	1,203,610	1,245,000	1,293,458	1,286,000	1,280,000	1,280,000
610,000	652,995	915,000	930,372	920,000	932,034	930,000	935,692	930,000	930,000	930,000
906,845	1,067,936	898,817	1,300,612	1,109,149	1,128,736	1,198,271	1,202,333	1,199,645	1,216,015	1,227,400
	36,872	30,000	38,413	30,000	55,506	30,000	38,915	30,000	30,000	30,000
84,523,021	99,270,156	90,473,340	108,324,461	88,512,447	119,032,078	94,333,224	108,041,395	103,817,520	103,522,031	118,758,566

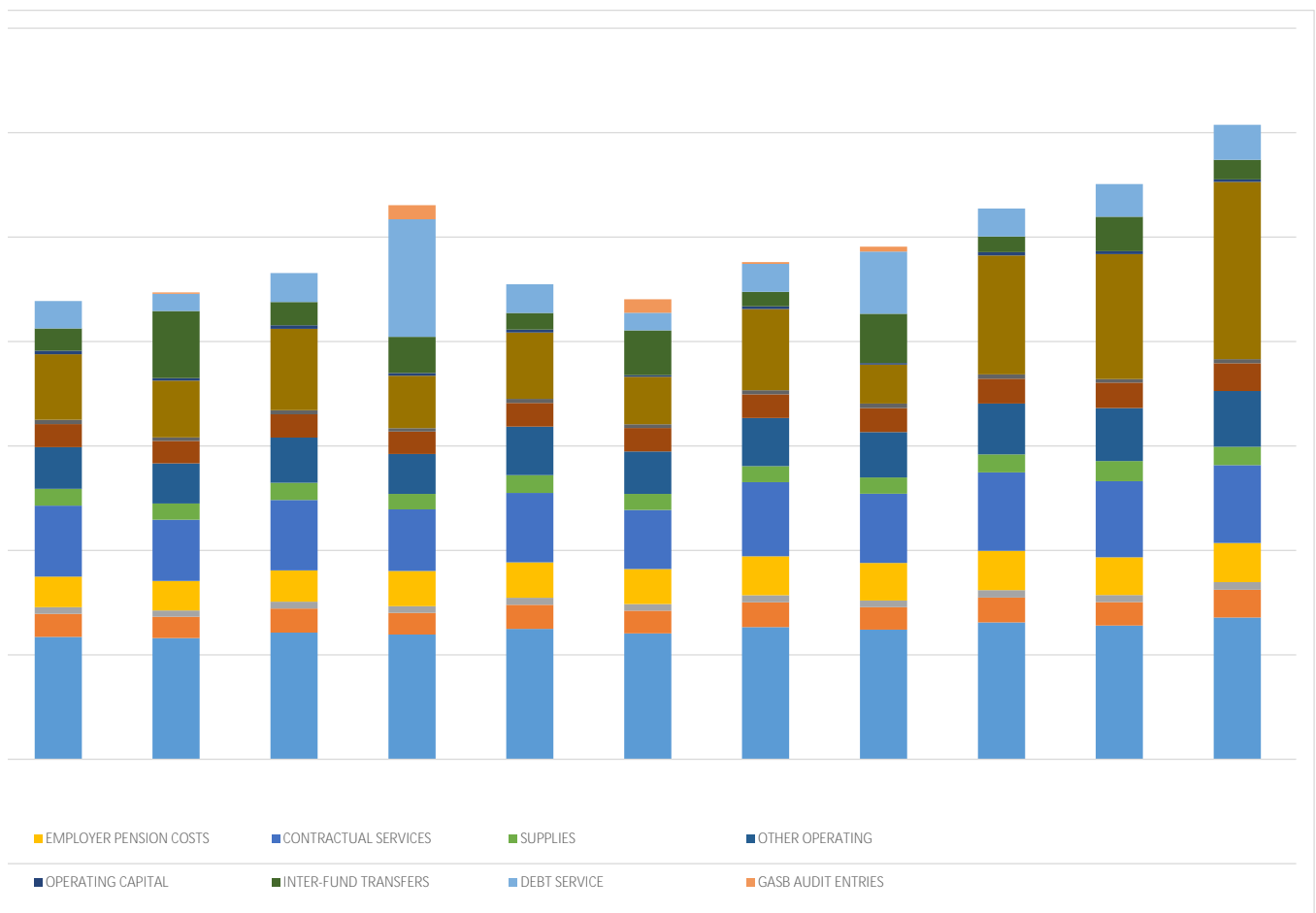


CITY OF LAKE FOREST
EXPENSES BY TYPE
ALL CITY FUNDS

	2014-15 BUDGET	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL
SALARIES AND WAGES	22,210,230	21,573,437	22,203,869	21,443,179	22,473,673	21,743,899	22,763,981	22,441,938
EMPLOYEE INSURANCE	4,054,310	3,527,574	4,197,210	3,684,853	4,394,100	3,852,776	4,290,143	3,913,906
OTHER EMPLOYEE BENEFITS	1,198,317	1,153,938	1,147,858	1,131,889	1,202,482	1,160,981	1,241,943	1,191,568
EMPLOYER PENSION COSTS	4,621,740	4,506,751	4,572,362	4,462,526	4,666,359	4,582,217	4,996,856	4,924,108
CONTRACTUAL SERVICES	11,004,816	11,934,524	16,063,389	13,896,596	14,292,517	12,286,306	14,628,618	12,001,145
SUPPLIES	3,127,273	2,804,540	3,284,760	2,800,490	3,225,409	2,739,716	3,208,460	2,823,448
OTHER OPERATING	6,601,968	5,876,455	6,883,640	6,257,660	7,515,921	6,892,807	8,344,161	6,854,299
INTERNAL SERVICES	4,475,785	4,453,685	4,522,906	4,530,025	4,619,955	4,505,075	4,307,183	4,130,585
UTILITIES	844,525	700,258	862,759	669,409	840,144	701,420	866,079	690,315
CAPITAL IMPROVEMENTS	15,584,671	9,549,167	10,792,010	10,721,866	9,299,973	8,667,540	18,979,923	17,238,016
OPERATING CAPITAL	622,600	457,027	585,218	489,709	700,150	537,625	593,485	459,027
INTER-FUND TRANSFERS	4,838,883	5,647,917	3,726,962	5,565,988	3,647,853	10,784,220	6,997,440	25,113,741
DEBT SERVICE	5,345,765	3,588,505	5,328,382	3,496,615	5,370,936	9,844,465	4,892,996	3,291,060
GASB AUDIT ENTRIES		1,261,950		1,686,447		2,308,101		(5,518,904)
	84,530,883	77,035,728	84,171,325	80,837,252	82,249,472	90,607,148	96,111,268	99,554,252



2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2022-23 PROJECTED	2023-24 BUDGET
23,418,357	23,192,477	24,269,060	23,876,460	24,975,953	24,094,131	25,317,121	24,806,347	26,203,335	25,605,704	27,125,567
4,447,947	4,082,493	4,599,921	4,171,618	4,595,521	4,349,789	4,737,886	4,312,457	4,770,976	4,496,666	5,331,951
1,253,140	1,230,538	1,309,579	1,261,389	1,341,184	1,268,601	1,357,082	1,293,503	1,395,637	1,356,368	1,466,486
5,862,600	5,649,253	5,981,172	6,742,104	6,788,750	6,709,022	7,469,058	7,171,311	7,550,222	7,214,477	7,500,089
13,605,265	11,701,939	13,488,643	11,815,623	13,311,006	11,318,939	14,182,717	13,258,877	15,025,590	14,578,994	14,904,182
3,212,506	3,140,799	3,316,479	2,933,426	3,390,469	3,084,693	3,085,629	3,139,470	3,456,667	3,852,194	3,508,674
7,977,940	7,670,559	8,655,066	7,640,615	9,314,740	8,138,795	9,203,165	8,673,793	9,735,051	10,141,609	10,694,673
4,427,949	4,294,293	4,453,883	4,317,819	4,524,611	4,460,018	4,549,302	4,597,373	4,760,531	4,898,982	5,314,775
798,603	694,411	777,680	640,234	766,055	719,512	773,200	881,916	816,486	678,362	768,474
12,572,123	10,853,251	15,563,637	10,056,604	12,698,936	9,105,661	15,524,310	7,446,151	22,770,437	23,936,188	33,933,689
660,120	465,339	710,969	505,568	569,499	324,516	545,000	314,008	635,910	552,460	509,000
4,270,011	12,878,889	4,437,785	6,923,180	3,205,910	8,570,458	2,764,075	9,439,905	2,979,671	6,574,722	3,731,932
5,246,398	3,294,843	5,538,495	22,527,487	5,496,494	3,360,262	5,371,168	11,880,960	5,375,372	6,275,073	6,716,232
	270,271		2,681,859		2,592,775	315,000	955,614			
87,752,959	89,419,355	93,102,369	106,093,986	90,979,128	88,097,172	95,194,713	98,171,685	105,475,885	110,161,799	121,505,724



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 2021	ACTUAL FY 2022	ESTIMATE FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
Fund Balance 5/1	29,492,084	28,273,703	28,882,442	29,130,031	29,188,319	30,166,856	30,474,370	30,113,664
Revenue	39,079,331	42,050,180	43,276,325	41,979,001	42,924,070	43,871,008	44,823,065	45,797,385
Operating Expenses	34,405,072	35,641,441	38,478,736	40,720,713	41,945,533	43,563,494	45,183,771	46,873,162
Net before CIP	4,674,259	6,408,739	4,797,589	1,258,288	978,537	307,514	(360,706)	(1,075,777)
Capital or One Time Expenditures	5,892,640	5,800,000	4,550,000	1,200,000				
Fund Balance 4/30	28,273,703	28,882,442	29,130,031	29,188,319	30,166,856	30,474,370	30,113,664	29,037,887
Nonspendable Fund Balance 4/30	208,661	91,038	91,038	91,038	91,038	91,038	91,038	91,038
Reserve for Covid 19 Impacts								
Less: 35% Revenue + Sick/Vacation Liability	15,457,434	16,445,117	16,874,268	16,420,204	16,750,979	17,082,407	17,415,627	17,756,639
- change to 70% for FY23 Budget								
Available Funds	12,607,608	12,346,287	12,164,725	12,677,077	13,324,839	13,300,925	12,606,999	11,190,210
Op Revenue increase%	3.4%	7.6%	2.9%	-3.0%	2.3%	2.2%	2.2%	2.2%
Op Expense increase %	2.5%	3.6%	8.0%	5.8%	3.0%	3.9%	3.7%	3.7%
FB as % of revenue (70% Target)	72.3%	68.7%	67.3%	69.5%	70.3%	69.5%	67.2%	63.4%

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 determined annually by the City Council."

Primary Assumptions: Property Tax Levy (3%), Sales/Utility/Hotel Taxes (2%), Income Tax (100% permanent; 1.5%)

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

	Actual FY2021	Actual FY2022	Estimate FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
Fund Balance 5/1	623,475	921,060	1,197,952	1,120,170	1,193,002	1,362,692	1,575,216	1,958,595
Revenue								
Property Tax Revenue	5,385,462	5,941,557	6,028,262	6,349,441	6,539,924	6,736,122	6,938,206	7,146,352
Fee Revenue	1,500,134	2,702,865	2,852,333	3,123,063	3,216,755	3,313,258	3,412,655	3,515,035
Contributions/Other	309,531	445,063	485,618	175,500	179,010	182,590	186,242	189,967
General Fund Transfer	302,000	23,500	43,500					
Close Equipment Reserve	176,112							
Interest Income	6,268	12,383	110,000	60,000	35,790	40,881	47,256	58,758
Total Current Revenue	7,679,507	9,125,368	9,519,713	9,708,004	9,971,479	10,272,850	10,584,359	10,910,111
Expenditures								
Operations and Maintenance	2,146,602	2,749,916	2,947,811	3,015,762	3,076,077	3,137,599	3,200,351	3,264,358
Salaries/Benefits	5,412,235	5,760,084	6,003,186	6,213,282	6,399,680	6,591,671	6,789,421	6,993,104
Adm Serv to City	183,835	186,677	191,344	196,128	201,031	206,057	211,208	216,489
Total Operating Expenses	7,742,672	8,696,677	9,142,341	9,425,172	9,676,789	9,935,327	10,200,980	10,473,950
Net Before Equip Reserve	(63,165)	428,691	377,372	282,832	294,690	337,524	383,379	436,161
Equipment Replacement	116,250	101,799	405,154	50,000				
Net after Equip Reserve	(179,415)	326,892	(27,782)	232,832	294,690	337,524	383,379	436,161
Transfer to Golf Fund-Oper	23,000	50,000	50,000	160,000	125,000	125,000		
Transfer to Golf Fund-Levy	125,000	125,000	125,000	110,000				
Short Term Loan - Golf	(125,000)	(125,000)	(125,000)	(110,000)				
General Fund Transfer COVID	(500,000)							
Fund Balance 4/30	921,060	1,197,952	1,120,170	1,193,002	1,362,692	1,575,216	1,958,595	2,394,757
Fund Balance - Other Funds	\$ 2,002,792	\$ 3,091,664	\$ 2,821,025	\$ 1,796,966	\$ 1,738,954	\$ 1,219,202	\$ 586,291	\$ 586,291
Fund Balance as % of Oper Rev	38%	47%	41%	31%	31%	27%	24%	27%
(Target is 25 % all funds combined)								
Prop Tax Revenue increase %	1.6%	10.3%	1.5%	5.3%	3.0%	3.0%	3.0%	3.0%
Op Revenue increase %	-38.6%	80.2%	5.5%	9.5%	3.0%	3.0%	3.0%	3.0%
Op Expense increase %	-7.7%	12.3%	5.1%	3.1%	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
DEERPETH GOLF COURSE FUND**

	Actual FY2021	Actual FY2022	Estimate FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
Fund Balance 5/1	COVID 362,321	COVID 287,877	235,894	Final Debt Pay 200,872	208,399	352,361	211,728	358,902
Revenue								
Operating revenue	1,864,338	1,824,684	1,887,376	1,912,126	1,971,840	2,008,112	2,068,356	2,130,407
Contributions/Sale Proceeds								
Interest Income	2,789	2,443	8,148	0	0	0	0	0
Total Current Revenue	1,867,127	1,827,127	1,895,524	1,912,126	1,971,840	2,008,112	2,068,356	2,130,407
Less:								
Operations and Maintenance	975,932	1,114,234	1,046,946	993,903	1,005,228	1,018,052	1,034,175	1,050,637
Salaries/Benefits	658,196	691,128	742,102	736,664	760,398	782,635	798,123	813,916
Adm Serv to City	29,219	29,949	30,698	31,465	32,252	33,058	33,884	34,731
Total Operating Expenses	1,663,347	1,835,311	1,819,746	1,762,032	1,797,878	1,833,745	1,866,182	1,899,284
Net Before Capital & Debt	203,780	(8,184)	75,778	150,094	173,962	174,367	202,174	231,123
Capital Expense	52,658	53,999	48,047	100,400	155,000	440,000	55,000	45,000
Master Plan/Improvements	149,957	500,929	154,450					
Debt Service	98,609	93,337	96,920	92,167				
Total Capital/Debt Service	301,224	648,265	299,417	192,567	155,000	440,000	55,000	45,000
Net after Capital & Debt	(97,444)	(656,449)	(223,639)	(42,473)	18,962	(265,633)	147,174	186,123
Rec Transfer - Spec Purpose	125,000	125,000	125,000	110,000	125,000	125,000		
Recreation Fund Loan	(125,000)	(125,000)	(125,000)	(110,000)				
Other Revenue		554,466	138,617					
Recreation Fund Transfer	23,000	50,000	50,000	50,000				
Fund Balance 4/30	287,877	235,894	200,872	208,399	352,361	211,728	358,902	545,025
Fund Balance Target	\$ 280,069	\$ 274,069	\$ 284,329	\$ 286,819	\$ 295,776	\$ 301,217	\$ 310,253	\$ 319,561
Over (under) FB Target	\$7,808	(\$38,175)	(\$83,457)	(\$78,420)	\$56,585	(\$89,489)	\$48,649	\$225,464
Debt service coverage 1.25	2.30	0.45	1.30	2.17	N/A	N/A	N/A	N/A
<i>Parks and Recreation Fund to cover shortfall</i>								
Series 2004A bonds were refunded as part of the 2011B refunding issue and mature 12-15-23 (FY24).								
Op Revenue increase%	27.8%	-2.1%	1.2%	1.3%	3.1%	1.8%	3.0%	3.0%
Op Expense increase %	9.7%	10.3%	9.4%	-3.2%	2.0%	2.0%	1.8%	1.8%

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

501 Operating

Revenue Growth Assumption	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
	ACTUAL FY 2021	ACTUAL FY 2022	ESTIMATE FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
Fund Balance 5/1	\$ 7,371,707	\$ 8,045,041	\$ 10,163,619	\$ 10,991,459	\$ 11,925,394	\$ 12,951,490	\$ 14,030,202	\$ 15,157,168
Operating Revenue	\$ 9,075,617	\$ 11,286,725	\$ 9,068,733	\$ 9,309,779	\$ 9,510,250	\$ 9,715,664	\$ 9,926,142	\$ 10,141,812
Grant Revenue/Contributions								
Less: Operating Expenses	4,558,950	5,572,354	4,626,609	5,046,016	5,197,396	5,353,318	5,513,918	5,679,335
ERI Prepayment to Gen Fund			-	-	-	-	-	-
Debt service	2,443,333	2,295,793	2,314,284	2,029,828	786,758	783,633	785,258	786,508
Net before CIP	\$ 2,073,334	\$ 3,418,578	\$ 2,127,840	\$ 2,233,935	\$ 3,526,096	\$ 3,578,713	\$ 3,626,966	\$ 3,675,969
Total Transfer to Capital	1,400,000	1,300,000	1,300,000	1,300,000	2,500,000	2,500,000	2,500,000	2,500,000
Fund Balance 4/30	\$ 8,045,041	\$ 10,163,619	\$ 10,991,459	\$ 11,925,394	\$ 12,951,490	\$ 14,030,202	\$ 15,157,168	\$ 16,333,137
Less: .33 (rev) + 1X debt serv+500K	\$ 5,938,287	\$ 6,520,412	\$ 5,806,966	\$ 5,602,055	\$ 4,425,141	\$ 4,489,802	\$ 4,560,885	\$ 4,633,306
Available Funds	<u>2,106,754</u>	<u>3,643,207</u>	<u>5,184,493</u>	<u>6,323,339</u>	<u>8,526,349</u>	<u>9,540,400</u>	<u>10,596,283</u>	<u>11,699,831</u>
Revenue increase%	14.2%	24.4%	-19.7%	2.7%	2.2%	2.2%	2.2%	2.2%
Expense increase %	5.5%	22.2%	-17.0%	9.1%	3.0%	3.0%	3.0%	3.0%
Debt service coverage 1.25	1.85	2.49	1.92	2.10	5.48	5.57	5.62	5.67

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

508 Capital

Revenue Growth Assumption	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
	ACTUAL FY 2021	ACTUAL FY 2022	ESTIMATE FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
Fund Balance 5/1	\$ 2,461,338	\$ 2,544,763	\$ 2,217,747	\$ 2,272,102	\$ 1,461,245	\$ 1,390,082	\$ 1,341,785	\$ 1,692,038
Transfer from Operating	1,400,000	1,300,000	1,300,000	1,300,000	2,500,000	2,500,000	2,500,000	2,500,000
Bond Proceeds								
Contributions/Donations								
Grant/SSA Revenue	3,927	3,686						
Interest	10,410	12,619	61,431	68,163	43,837	41,702	40,254	50,761
Total Revenue	\$ 1,414,337	\$ 1,316,305	\$ 1,361,431	\$ 1,368,163	\$ 2,543,837	\$ 2,541,702	\$ 2,540,254	\$ 2,550,761
Capital Improvements- #1 Only	1,138,005	1,643,321	1,307,076	2,179,020	2,615,000	2,590,000	2,190,000	2,590,000
Water Plant Project	192,907							
Fund Balance 4/30	\$ 2,544,763	\$ 2,217,747	\$ 2,272,102	\$ 1,461,245	\$ 1,390,082	\$ 1,341,785	\$ 1,692,038	\$ 1,652,800

Minimum Fund Balance Target \$1,000,000

NOTE: Decreased debt service in FY25 allows for increase in capital funding

THE CITY OF LAKE FOREST

FIVE YEAR FUND BALANCE FORECAST

CAPITAL IMPROVEMENT FUND

	ACTUAL FY 2021	ACTUAL FY 2022	ESTIMATE FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
Fund Balance 5/1	\$ 11,315,876	\$ 16,190,837	\$ 22,340,773	\$ 19,588,082	\$ 15,300,853	\$ 15,090,061	\$ 16,033,102	\$ 19,034,436
Revenue - Ongoing								
Real Estate Transfer Tax	\$ 2,735,405	\$ 2,652,110	\$ 1,920,203	\$ 1,624,000	\$ 1,648,360	\$ 1,673,085	\$ 1,698,182	\$ 1,723,654
Capital Improvements Levy	1,530,422	1,533,689	1,515,269	1,541,019	1,542,169	1,600,000	1,700,000	1,800,000
Home Rule Sales Tax (.5%)	540,745	1,100,440	1,912,046	1,950,287	1,989,293	2,029,079	2,069,660	2,111,053
Demolition Tax	24,000	36,000	72,000	36,000	30,000	30,000	30,000	30,000
Misc/Recycling	167,195	208,737	176,414	153,524	155,024	156,569	148,396	150,035
Total Taxes and Other Ongoing Revenue	\$ 4,997,767	\$ 5,530,976	\$ 5,595,932	\$ 5,304,830	\$ 5,364,846	\$ 5,488,733	\$ 5,646,238	\$ 5,814,743
Grants/Contributions	\$ 597,073	\$ 62,411	\$ 4,504,395	\$ 345,000	\$ 3,254,508	\$ 3,130,000		
ARPA Funding			253,050	2,393,252				
Interest	48,332	87,422	697,654	470,000	459,026	452,702	480,993	571,033
General Fund Transfer	3,892,640	3,650,000	550,000	700,000				
Proceeds from Land Sale			248,597					
Athletic Fields - Gen Fund Transfer/Bonds			4,000,000	12,000,000				
Transfer from Other Funds		500,000	0	475,000	400,000	400,000	400,000	400,000
.5% sales tax transfer: Balance above policy		500,000		422,569				
Grand Total Revenue	9,535,812	10,330,809	15,849,628	22,110,651	9,478,379	9,471,435	6,527,231	6,785,776
Less: Operating Expenses	3,370	61,920	347,502	78,607	80,965	83,394	85,896	88,473
Net before CIP	\$ 9,532,442	\$ 10,268,889	\$ 15,502,126	\$ 22,032,044	\$ 9,397,414	\$ 9,388,041	\$ 6,441,335	\$ 6,697,303
Forest Park Bluff/NBAR Repairs Option 3a								
Capital Projects #1 ONLY	4,657,481	4,118,953	18,254,817	26,319,273	9,608,206	8,445,000	3,440,000	3,970,000
Total Capital Expenditures	\$ 4,657,481	\$ 4,118,953	\$ 18,254,817	\$ 26,319,273	\$ 9,608,206	\$ 8,445,000	\$ 3,440,000	\$ 3,970,000
Fund Balance 4/30	\$ 16,190,837	\$ 22,340,773	\$ 19,588,082	\$ 15,300,853	\$ 15,090,061	\$ 16,033,102	\$ 19,034,436	\$ 21,761,739
Minimum Fund Balance Target \$1,000,000								

Current Forecast provides \$4.6 million per year ongoing

THE CITY OF LAKE FOREST

FIVE YEAR FUND BALANCE FORECAST

MOTOR FUEL TAX FUND

	ACTUAL FY 2021	ACTUAL FY 2022	ESTIMATE FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
Fund Balance 5/1	\$ 1,756,550	\$ 1,344,273	\$ 2,395,748	\$ 3,020,628	\$ 908,647	\$ 1,130,268	\$ 1,985,677	\$ 1,379,072
MFT Allotment*	\$ 693,704	\$ 772,379	\$ 785,616	\$ 797,400	\$ 809,361	\$ 821,502	\$ 833,824	\$ 846,332
Rebuild Illinois Funds**	638,444	425,630	212,815					
Grant Revenue		1,344			1,945,000			
Interest	6,695	8,282	96,435	90,619	27,259	33,908	59,570	41,372
Total Revenue	1,338,843	1,207,635	1,094,866	888,019	2,781,621	855,410	893,395	887,704
Capital Expenses - MFT Allotment	1,751,120	100,411	156,859	3,000,000	60,000		1,500,000	
Capital Expenses - Rebuild Illinois		55,749	313,127		2,500,000			
Total Capital Expenditures	1,751,120	156,160	469,986	3,000,000	2,560,000	-	1,500,000	-
Fund Balance 4/30	\$ 1,344,273	\$ 2,395,748	\$ 3,020,628	\$ 908,647	\$ 1,130,268	\$ 1,985,677	\$ 1,379,072	\$ 2,266,776
Total includes Rebuild Illinois Balance:	\$ 638,444	\$ 1,008,325	\$ 908,013	\$ 908,013	\$ 353,013	\$ 353,013	\$ 353,013	\$ 353,013

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

	ACTUAL FY 2021	ACTUAL FY 2022	ESTIMATE FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
Fund Balance 5/1	\$ 1,090,021	\$ 1,488,087	\$ 2,408,397	\$ 2,155,547	\$ 1,210,675	\$ 1,152,663		
Revenue								
Grants/Contributions	\$ 112,135		\$ 140,000	\$ -	\$ -	\$ -		
Park Impact Fees	151,024	23,635	78,340	31,336	15,668	15,668		
Other								
Interest	3,761	6,707	55,000	65,279	36,320	34,580		
Total Current Revenue	\$ 266,920	\$ 30,342	\$ 273,340	\$ 96,615	\$ 51,988	\$ 50,248		
Transfer from General Fund	\$ 750,000	\$ 1,000,000						
Total Capital Expenditures- #1 Only	\$ 618,854	\$ 110,032	\$ 526,190	\$ 1,041,487	\$ 110,000	\$ 570,000		
Fund Balance 4/30	<u>\$ 1,488,087</u>	<u>\$ 2,408,397</u>	<u>\$ 2,155,547</u>	<u>\$ 1,210,675</u>	<u>\$ 1,152,663</u>	<u>\$ 632,911</u>		
			Deduct Priority 1: \$ (1,721,487)					
			Balance Available: \$ 434,060	Allocate to Forest Park Boardwalk (Priority 5)				

Note: This fund accounts for park impact fees.

RECOMMENDATION to 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 FY2023 are included in the annual budget. Additional detail is also provided for Capital Equipment scheduled for replacement in the FY23 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](#)

City of Lake Forest, Illinois
FY24-28 Capital Improvement Program
FY '24 thru FY '28

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Capital Fund								
Sustainability Elements of CIP	CM-SUST-22-1	1	130,000					130,000
Community Garden - Sustainability Initiative	CM-SUST-24-1	1	5,000					5,000
NEW Initiative - Sim Man ALS	Fire-01-24	1	25,000					25,000
Ambulance 4242	Fire-07-21	1		323,076				323,076
Phone/Voicemail System Replacement	IT-01-25	1		110,000				110,000
Security Cameras - Internal /External	IT-07-23	1	72,000	72,000				144,000
Forest Park Beach Restoration	PK-PRK-01-23	1	40,000	300,000	360,000	330,000	225,000	1,255,000
ELAWA WDC Space Renovations	PK-REC-02-24	1	95,000					95,000
Beach Crane Replacement	PK-REC-04-22	1	154,000					154,000
Athletic Field Improvements Construction	PK-REC-10-03	1	15,996,043					15,996,043
Public Safety Building Cameras	Police-1-24	1	82,500					82,500
Public Safety Building Flooring	Police-2-24	1	71,478					71,478
Forest Park Bluff Slope Stabilization	PW-01-22	1	1,450,000					1,450,000
* ELAWA Capital Maintenance	PW-BLD-01-17	1	40,000	40,000	15,000	35,000	25,000	155,000
Rec Center RTU Replacements	PW-BLD-01-23	1		50,000	50,000	50,000		150,000
MS Boiler Replacement	PW-BLD-01-24	1					175,000	175,000
* Gorton Capital Maintenance	PW-BLD-02-14	1	235,000	55,000	20,000	25,000	20,000	355,000
North Beach House Roof Replacement	PW-BLD-03-23	1		110,000				110,000
PSB Roofing Single-Ply Membrane & Two Roof Drains	PW-BLD-04-23	1			130,000			130,000
PSB Water Cooled Chiller Replacement	PW-BLD-05-23	1	260,000					260,000
Senior Center Air Cooled Chiller Replacement	PW-BLD-06-23	1			75,000			75,000
Volwiler Carpet & Flooring Replacement	PW-BLD-10-23	1	125,000					125,000
CROYA Roof Replacement With Mod. Bit.	PW-BLD-18-23	1				100,000		100,000
* Capital Equipment - General	PW-CEQ-01-09	1	500,000	500,000	500,000	500,000	500,000	2,500,000
Additional Capital Equipment - General	PW-CEQ-01-22	1	400,000	400,000	400,000	400,000	400,000	2,000,000
* Capital Equipment - Parks/Forestry/Recreation	PW-CEQ-05-09	1	75,000	150,000	150,000	150,000	150,000	675,000
Additional Capital Equipment - Parks/Forestry/Rec	PW-CEQ-01-23	1	150,000	150,000	150,000	150,000	150,000	750,000
Rockefeller/McCormick/Loch Ravine Constr. (Grant)	PW-RAV-01-22	1	600,000					600,000
E Deerpath Ravine Outfall Repair	PW-RAV-01-24	1			800,000			800,000
Washington Road Ravine Construction	PW-RAV-02-23	1	150,000					150,000
E Westminster Ravine Outfall Repair - Design	PW-RAV-03-23	1			125,000			125,000
Sheridan Rd Ravine Outfall Repair	PW-RAV-06-23	1		550,000				550,000
N Mayflower Ravine Improvements - Design	PW-RAV-07-23	1					125,000	125,000
* Annual Pavement Resurfacing Program	PW-RDB-01-09	1		750,000	1,000,000		1,500,000	3,250,000
Bridge Inspections & Analyses	PW-RDB-01-21	1		240,000				240,000
South Park: Athletic Field Parking Lot	PW-RDB-02-12	1		650,000				650,000
Gas Light LED Conversions	PW-RDB-02-19	1	50,000	50,000	50,000	50,000	50,000	250,000
* Annual Pavement Patching Program (Potholes)	PW-RDB-06-14	1	95,000	50,000	195,000	250,000	100,000	690,000
Whispering Oaks Sidewalk Connections (SRTS grant)	PW-RDB-07-23	1	55,000	50,000				105,000
* Concrete Streets Repair Project	PW-RDB-08-09	1	50,000	50,000	50,000	150,000	100,000	400,000
Deerpath Sidewalk Connectivity (41- Westmoreland)	PW-RDB-08-23	1	50,000					50,000
Pavement Management Program	PW-RDB-09-09	1			140,000			140,000
Waukegan & Everett Intersect. Improv. (grant)	PW-RDB-12-13	1	750,000	1,428,622				2,178,622
RT. 60 Bike Path Construction (Grant)	PW-RDB-17-17	1			315,000			315,000
Elawa Parking Lot Resurfacing and Expansion	PW-RDB-17-22	1	375,000					375,000

Source	Project #	Priority	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Waukegan & Westleigh Intersect. Improv. (grant)	PW-RDB-27-09	1			665,000			665,000
Storm Sewer: Scott-Wisconsin, and Griffith-Woodland	PW-STM-01-23	1				350,000		350,000
Storm Sewer Upgrade Construction - Ahwahnee Rd	PW-STM-01-25	1	1,450,000					1,450,000
Storm Sewer Design - Western & Onwentsia	PW-STM-02-15	1				75,000		75,000
Storm Sewer Upgrade Design - Onwentsia&Poplar	PW-STM-02-21	1		175,000				175,000
Stormwater Management Study Update	PW-STM-02-23	1		50,000				50,000
Storm Sewer Design Cherokee Rd: Grandview-Timber	PW-STM-03-23	1			75,000			75,000
Storm Sewer Const. Cherokee Rd: Grandview-Timber	PW-STM-03-24	1				750,000		750,000
Storm Sewer Upgrade Design - Gage Lane	PW-STM-04-21	1					250,000	250,000
* Annual Storm Sewer Lining Program	PW-STM-06-09	1	50,000	50,000	50,000	75,000	200,000	425,000
Capital Fund Total			23,581,021	6,353,698	5,315,000	3,440,000	3,970,000	42,659,719

Cemetery Fund

* Capital Equipment - Cemetery	PW-CEQ-04-09	1	0	100,000				100,000
Cemetery Fund Total			0	100,000				100,000

Contribution/Donation

ELAWA WDC Space Renovations	PK-REC-02-24	1	55,000					55,000
Contribution/Donation Total			55,000					55,000

Emergency Telephone Fund

Portable Radios	Fire-05-19	1	50,000					50,000
Police Squad Car Computer Replacements	IT-09-24	1	64,000					64,000
Emergency Telephone Fund Total			114,000					114,000

Golf Course Fund

Golf Course Parking Lot Improvements	PK-DGC-01-23	1		25,000	300,000			325,000
Deerpath Golf Course Hole 5 Bridge Replacement	PK-DGC-02-21	1	10,000	90,000				100,000
Deerpath Golf Course Hole 4 Bridge Replacement	PK-DGC-02-22	1	10,000		85,000			95,000
* Capital Equipment - Golf	PW-CEQ-03-09	1	80,400	40,000	55,000	55,000	45,000	275,400
Golf Course Fund Total			100,400	155,000	440,000	55,000	45,000	795,400

Grant-Contribution-Capital Fund

Sustainability Elements of CIP	CM-SUST-22-1	1	90,000					90,000
Rockefeller/McCormick/Loch Ravine Constr. (Grant)	PW-RAV-01-22	1	200,000					200,000
RT. 60 Bike Path Construction (Grant)	PW-RDB-17-17	1			510,000			510,000
Grant-Contribution-Capital Fund Total			290,000		510,000			800,000

Grant-Contribution-MFT

Lake-Woodbine Bridge Reconstruction (grant)	PW-RDB-19-09	1		1,945,000				1,945,000
Grant-Contribution-MFT Total				1,945,000				1,945,000

Grant-Federal-Capital Fund

Whispering Oaks Sidewalk Connections (SRTS grant)	PW-RDB-07-23	1		140,000				140,000
Waukegan & Everett Intersect. Improv. (grant)	PW-RDB-12-13	1		3,114,508				3,114,508

Source	Project #	Priority	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Waukegan & Westleigh Intersect. Improv. (grant)	PW-RDB-27-09	1			2,620,000			2,620,000
Grant-Federal-Capital Fund Total				3,254,508	2,620,000			5,874,508
Grant-Local-Capital Fund								
Storm Sewer Upgrade Construction - Ahwahnee Rd	PW-STM-01-25	1	2,393,252					2,393,252
Grant-Local-Capital Fund Total			2,393,252					2,393,252
Motor Fuel Tax Fund								
* Annual Pavement Resurfacing Program	PW-RDB-01-09	1	1,500,000			1,500,000		3,000,000
McLennon-Reed Bridge Repairs Construction	PW-RDB-12-23	1	1,500,000					1,500,000
Bluff's Edge Bridge Repairs Design	PW-RDB-14-22	1		60,000				60,000
Lake-Woodbine Bridge Reconstruction (grant)	PW-RDB-19-09	1		555,000				555,000
Motor Fuel Tax Fund Total			3,000,000	615,000		1,500,000		5,115,000
Park & Public Land Fund								
Waveland Park Tennis Surface Maintenance	PK-PRK-01-18	1			40,000			40,000
Northcroft Park Tennis Surface Maintenance	PK-PRK-01-19	1		20,000				20,000
West Park Tennis Court Surface Maintenance	PK-PRK-01-22	1		40,000				40,000
South Park Tennis/Basketball Surface Maintenance	PK-PRK-01-24	1			30,000			30,000
Forest Park: Playground Equipment Replacement	PK-PRK-02-21	1			500,000			500,000
Everett Park Tennis Court Surface Maintenance	PK-PRK-02-22	1		50,000				50,000
Deerpath ParkTennis/Pickleball Court Construction	PK-PRK-02-24	1	435,827					435,827
Townline Park Splash Pad	PK-PRK-03-23	1	60,000					60,000
Forest Park Bluff Slope Stabilization	PW-01-22	1	545,660					545,660
Park & Public Land Fund Total			1,041,487	110,000	570,000			1,721,487
Park and Recreation Fund								
Beach Crane Replacement	PK-REC-04-22	1	50,000					50,000
Park and Recreation Fund Total			50,000					50,000
Special Recreation Fund								
Forest Park: Playground Equipment Replacement	PK-PRK-02-21	1			100,000			100,000
* Multiple Buildings: ADA Compliance	PW-BLD-01-14	1	62,709	70,000	70,000	70,000	70,000	342,709
Special Recreation Fund Total			62,709	70,000	170,000	70,000	70,000	442,709
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
Forest Park Bluff Slope Stabilization	PW-01-22	1	314,020					314,020
* Capital Equipment - Water	PW-CEQ-02-09	1	55,000	110,000	350,000	50,000	150,000	715,000
Waukegan & Everett Intersect. Improv. (grant)	PW-RDB-12-13	1		475,000				475,000
* Manhole Lining and I&I Repairs	PW-SAN-02-20	1	100,000	75,000	75,000	75,000	75,000	400,000
* Annual Sanitary Sewer Lining Program	PW-SAN-05-09	1	58,000	85,000	100,000	100,000	72,000	415,000
Water Meter Replacement Project Design	PW-WAT-01-19	1	80,000					80,000
Watermain Replacement Prioritization Plan	PW-WP-01-21	1				50,000		50,000
Membrane Module Evaluation/Replacement	PW-WP-03-10	1	340,000	180,000			415,000	935,000
Elevated Tank /Painting	PW-WP-04-11	1	20,000	700,000				720,000

Source	Project #	Priority	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Membrane System Controls	PW-WP-04-21	1					205,000	205,000
Pump VFD Upgrade	PW-WP-13-21	1	247,000					247,000
Elevated Tank Generator Replacement	PW-WP-17-21	1					103,000	103,000
Spruce Lift Station Emerg. Generator Replacement	PW-WP-19-21	1				300,000		300,000
Clean 42" and 24" Intake Lines	PW-WP-21-14	1			200,000			200,000
Valve Repairs	PW-WS-01-22	1	100,000	100,000	100,000	100,000	80,000	480,000
Field Ct Watermain Replacement (Magnolia Ln)	PW-WS-01-23	1			250,000			250,000
Sir William Ln Watermain Replc. (Lawrence-Everett)	PW-WS-01-24	1	850,000					850,000
Green Bay Rd Watermain Replc. (Linden-Greenwood)	PW-WS-02-23	1		875,000				875,000
Spring Ln and Mayflower Watermain Replacement	PW-WS-03-23	1			375,000			375,000
Woodland Rd Watermain Replc. (McKinley-Edgewood)	PW-WS-05-22	1			550,000			550,000
Basswood Rd Watermain Repl. (Blckthorn-Westleigh)	PW-WS-07-22	1			575,000			575,000
Lake Road Watermain Replacement (Deerpath-SBAR)	PW-WS-10-22	1					775,000	775,000
Butler Water Replc. (N. of Foster Pl-Waveland Park)	PW-WS-11-22	1				1,500,000		1,500,000
Stone Ave Watermain Replacement (Buena-Valley)	PW-WS-12-22	1					700,000	700,000
Water and Sewer Fund Total			2,179,020	2,615,000	2,590,000	2,190,000	2,590,000	12,164,020
GRAND TOTAL			32,866,889	15,218,206	12,215,000	7,255,000	6,675,000	74,230,095

Proposed F.Y. 2024 Capital Equipment

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
General Fund				
Building Maint.	51	Additional Funding to Replace	Step Van	\$ 45,000
Police	2	Replace	Mid-Size Police SUV	\$ 43,000
	10	Replace	Mid-Size Police SUV	\$ 43,000
Sanitation	166	Replace	Refuse Collection Scooter	\$ 31,000
	167	Replace	Refuse Collection Scooter	\$ 31,000
	168	Replace	Refuse Collection Scooter	\$ 31,000
	185	Replace	Rear-Load Garbage Truck	\$ 335,000
	188	Replace	Rear-Load Garbage Truck	\$ 335,000
Streets	470	Replace	Utility Trailer	\$ 6,000
TOTAL:				\$ 900,000
Parks & Recreation Fund				
Forestry	672	Replace	Tree Trimming Bucket Tk (partial)	\$ 150,000
Parks	301	Replace	4WD ¾ Ton, Double Cab, 8' Bed	\$ 75,000
TOTAL:				\$ 225,000
Water Fund				
Water & Sewer	927	Replace	Utility Van	\$ 55,000
Golf Fund				
Golf Course	852	New	Mower	\$ 80,400
Cemetery Fund				
	*****	None	*****	
Police Restricted (Seizure) Fund				
Police	12	Replace	Mid-Size Police SUV Unmarked	\$ 43,000

City of Lake Forest, Illinois
FY24-28 Capital Improvement Program
FY '24 thru FY '28

**Non-funded
Projects**

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Capital Fund								
Universal Crossover	CM-CC-01-21	5		0				0
TTD Tenant Space Renovation	CM-CC-02-22	4	32,500					32,500
PSB Garage Door Replacement Phase 1 East Side	Fire 01-23	4	300,000					300,000
PSB Garage Door Replacement Phase 2 West Side	Fire 02-23	4		300,000				300,000
Ambulance 4243 Refurb	Fire 02-24	4	39,500					39,500
Engine 4211 (07 E-One)	Fire-02-28	4				750,000		750,000
Station 1 Classroom	Fire-14-21	2			300,000			300,000
Station 1 Apparatus Bay Walls	Fire-15-21	2	75,000					75,000
Station 1 Offices	Fire-19-21	2				250,000		250,000
Rec Center Emergency Notification and Lockdown	IT-07-24	2	60,000					60,000
Forest Park Beach Native Vegetation Planting	PK-PRK-02-23	5		40,000	40,000	15,000		95,000
Recreation Office Reconfiguration	PK-REC-01-22	2	250,000					250,000
Sailboat Compound Expansion	PK-REC-01-27	2	75,000					75,000
ELAWA WDC/Cottage Capital Maintenance	PK-REC-02-23	4		75,000	50,000			125,000
Recreation Center Replacement	PK-REC-10-01	5					2,618,674	2,618,674
Range Ventilation System	Police-1-25	4		175,000				175,000
Police Locker Room Renovation	Police-1-26	2			75,000	750,000		825,000
Police Evidence Lab Renovation	Police-1-27	2				12,000	125,000	137,000
Deerpath Streetscape Project	PW-01-21	5		1,570,000				1,570,000
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
CNW Fire Protection System	PW-BLD-01-19	4		75,000				75,000
Facility Condition Assessment	PW-BLD-02-24	4			100,000	50,000		150,000
Facility Space Needs Assessment	PW-BLD-03-24	2	175,000					175,000
PSB Fire Bays Epoxy Floor Resurfacing	PW-BLD-04-20	4	120,000					120,000
PSB Slag-Coal-Tar Roof Replacement	PW-BLD-07-23	4				450,000		450,000
Volwiler Asphalt Roof Replacement	PW-BLD-08-23	4					75,000	75,000
MS Flooring, Carpet Replacement	PW-BLD-09-23	2					200,000	200,000
Senior Center Flooring, Wall, & Ceiling Finishes	PW-BLD-11-23	2		50,000				50,000
PSB Wall Finishes, Paint, Flooring	PW-BLD-12-23	2				50,000		50,000
Rec Flooring, Paint, Carpet	PW-BLD-14-23	2			275,000			275,000
Senior Center Alarm System Upgrade	PW-BLD-15-23	4			75,000			75,000
Stirling Hall Replace Vinyl (VCT) Flooring	PW-BLD-17-23	2				150,000		150,000
Northcroft Park Warming House Panel Replacement	PW-BLD-28-20	2	60,000					60,000
E Westminster Ravine Outfall Repair - Construction	PW-RAV-04-23	4				1,100,000		1,100,000
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			800,000			800,000
Telegraph Rd Train Sta Underpass Dsn. & Const.	PW-RDB-03-13	5				150,000		150,000
Off-Street: Oakwood Ave Parking Lot Resurfacing	PW-RDB-03-24	4		275,000				275,000
Off-Street: Mun. Services Parking Lot Resurfacing	PW-RDB-04-23	2					450,000	450,000
Off-Street: Westminster to Woodland Parking Lot	PW-RDB-05-23	2		15,000	785,000			800,000
Off-Street: South Commuter (Bus Lot) Parking Lot	PW-RDB-06-23	4		225,000				225,000
Westleigh Rd (N.Shore) Ped Bridge Replacement	PW-RDB-07-16	4			125,000	1,300,000		1,425,000
CNW Paver Restoration	PW-RDB-10-19	4			225,000			225,000

Non-Funded Projects

Source	Project #	Priority	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Annual Pavement Reconstruction Program	PW-RDB-10-23	2		1,400,000	1,400,000			2,800,000
TTD Paver Restoration	PW-RDB-11-19	4				300,000		300,000
Annual Additional Pavement Patching Program	PW-RDB-13-23	4		200,000	200,000			400,000
Storm Sewer Construction.- Western & Onwentsia	PW-STM-02-16	4					750,000	750,000
Storm Sewer Upgrade Construction-Onwentsia&Poplar	PW-STM-02-22	4				2,000,000		2,000,000
Storm Sewer Design Beverly Pl: Glenwood-Westleigh	PW-STM-26-09	4					350,000	350,000
Capital Fund Total			1,687,000	5,000,000	5,065,000	7,882,000	5,068,674	24,702,674

Cemetery Fund

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

Grant-Contribution-Capital Fund

Forest Park Beach Native Vegetation Planting	PK-PRK-02-23	5		40,000	40,000			80,000
Deerpath Streetscape Project	PW-01-21	5		2,090,000				2,090,000
Seminary Ravine Improvements - Construction	PW-RAV-09-23	5	500,000	500,000	500,000	500,000	500,000	2,500,000
Telegraph Rd Train Sta Underpass Dsn. & Const.	PW-RDB-03-13	5				600,000		600,000
Grant-Contribution-Capital Fund Total			500,000	2,630,000	540,000	1,100,000	500,000	5,270,000

Grant-Contribution-PPL

Forest Park Boardwalk	PK-PRK-04-20	5	1,214,050					1,214,050
South Park Improvements	PK-PRK-05-20	5	37,500	562,500				600,000
Grant-Contribution-PPL Total			1,251,550	562,500				1,814,050

Motor Fuel Tax Fund

Ringwood Bridge Replacement	PW-RDB-10-13	5				420,000		420,000
Bluffs Edge Bridge Repairs Construction	PW-RDB-14-23	4			700,000			700,000
Carr-Thompson Bridge Repairs	PW-RDB-27-11	4				125,000	1,300,000	1,425,000
Motor Fuel Tax Fund Total					700,000	545,000	1,300,000	2,545,000

Park & Public Land Fund

Townline Park: Basketball Court Addition	PK-PRK-01-16	2					200,000	200,000
Waveland Park: Picnic Shelter Renovation	PK-PRK-03-13	2				125,000		125,000
Elawa Park: Playground Equipment Replacement	PK-PRK-03-21	4				500,000		500,000
Northcroft Park Playground Equipment Replacement	PK-PRK-03-24	4					500,000	500,000
Forest Park Boardwalk	PK-PRK-04-20	5	454,290					454,290
South Park Improvements	PK-PRK-05-20	5	37,500	462,500				500,000
West Park Irrigation System Installation	PK-PRK-09-15	2					75,000	75,000
Park & Public Land Fund Total			491,790	462,500		625,000	775,000	2,354,290

Special Recreation Fund

Elawa Park: Playground Equipment Replacement	PK-PRK-03-21	4				100,000		100,000
Northcroft Park Playground Equipment Replacement	PK-PRK-03-24	4					100,000	100,000
Forest Park Boardwalk	PK-PRK-04-20	5	186,000					186,000
South Park Improvements	PK-PRK-05-20	5		100,000				100,000
Recreation Office Reconfiguration	PK-REC-01-22	2	50,000					50,000

Non-funded Projects

Source	Project #	Priority	FY '24	FY '25	FY '26	FY '27	FY '28	Total
Recreation Center Replacement	PK-REC-10-01	5					26,451	26,451
Special Recreation Fund Total			236,000	100,000		100,000	126,451	562,451
Water and Sewer Fund								
Deerpath Streetscape Project	PW-01-21	5		1,040,000				1,040,000
Water Meter Replacement Project	PW-WAT-01-22	4		3,700,000	3,100,000			6,800,000
Water and Sewer Fund Total				4,740,000	3,100,000			7,840,000
GRAND TOTAL			4,166,340	13,495,000	9,705,000	10,252,000	7,770,125	45,388,465

CITY OF LAKE FOREST
FISCAL YEAR 2024 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 FY2024 City-wide Revenue	% of FY2024 General Fund Revenue	Estimated Growth over Prior Year
1	Property Taxes	29.2%	53.31%	4.35%
2	Internal Service Charges	9.11%	2.01%	10.16%
3	Inter-fund Transfers	8.73%	n/a	n/a
4	Water/Sewer Charges	7.23%	n/a	2.50%
5	Investment Income	6.29%	1.19%	n/a
6	Sales Taxes	4.14%	7.08%	26.00%
7	Parks/Recreation Fees	2.62%	n/a	-4.48%
8	Municipal Utility Taxes	2.60%	7.34%	1.34%
9	Grant Revenue	2.18%	n/a	n/a
10	Income Tax	1.91%	5.41%	8.05%
11	Golf Course Fees	1.61%	n/a	8.06%
12	Real Estate Transfer Tax	1.37%	n/a	1.5%
13	Motor Vehicle Licenses	1.08%	3.05%	-.47%
14	Building Permits	1.09%	3.10%	n/a
15	Sanitation Fee	.78%	2.22%	n/a
16	Public Safety Pension Fee	.50%	1.41%	n/a
	TOTAL	80.44%	86.12%	

On the following pages, a detailed description of these revenue sources is provided along with the assumptions incorporated in the FY2024 budget projection.

1. Property Tax

Budget Estimate: \$34,637,710

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 FY2024 estimate is based on the 2022 tax levy, which reflected a 3.86% increase over the 2021 levy extension, as well as Tax Increment Financing (TIF) Proceeds and Special Service Area tax levies.

2. Internal Service Charges

Budget Estimate: \$10,826,157

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 recorded for administrative services provided by General Fund departments to other funds of the City, as well as fleet, liability insurance and self-insurance charges assessed to operating department budgets and administered in internal service funds.

3. Inter-fund Transfers

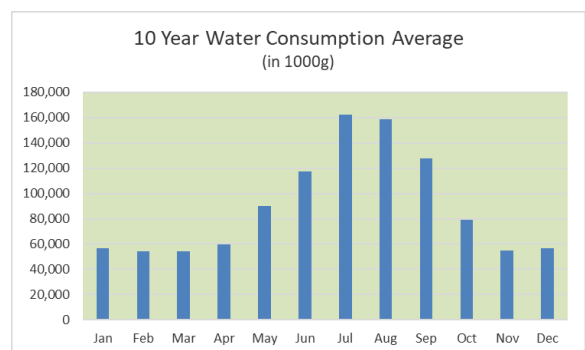
Budget Estimate: \$10,364,546

Similar to internal service charges, 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, which is recorded as a General Fund revenue and expense, as well as a Transfer In to the Police and Fire pension funds.

4. Water and Sanitary Sewer Charges

Budget Estimate: \$8,591,172

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: \$ 7,467,687

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. Sales Taxes

Budget Estimate: \$4,921,590

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. These taxes are collected by the Illinois Department of Revenue and remitted to the City on a monthly basis. The home rule sales tax revenue is deposited into the Capital Improvements Fund. For FY24, the City has projected a 26% increase in sales tax revenues compared to the FY23 budget as sales continue to return to pre-COVID levels.

7. Parks and Recreation Fees

Budget Estimate: \$3,123,063

The Parks and Recreation Fund budget is partially supported (approximately 32%) 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 FY24 Budget assumes programming will return to pre-COVID levels. The department will implement expense reductions if programming fees cannot be realized.

8. Municipal Utility Taxes

Budget Estimate: \$3,083,961

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.

9. Grant Revenue

Budget Estimate: \$2,593,252

City departments pursue grant opportunities as they become available, with an emphasis on grant funding for capital projects. Only grants that have been awarded are included in the budget. The FY24 Budget includes grant funds associated with Rockefeller/McCormick/Loch Ravine design and the second installment of American Rescue Plan Act (ARPA) funds awarded to the City.

10. Income Tax

Budget Estimate: \$2,269,125

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. From January 2011 through June 2017, the municipal allocation was reduced to 8% with the State opting not to share revenues generated from an increase in State income tax rates. The State of Illinois' Fiscal Year 2018 Budget imposed a further 10% reduction in income tax distributions to local governments followed by a 5% reduction for SFY2019 and 20, with no reduction in SFY21 due to a planned November 2020 referendum for a graduated income tax. For SFY 21 and 22, despite the failure of the graduated income tax referendum, the LGDF allocation has been 8% of total revenues. Income tax revenues increased significantly throughout the pandemic, due to the taxation of enhanced

unemployment benefits. For FY24, the City has budgeted LGDF distributions of 8% with no additional reduction.

11. Golf Course Fees

Budget Estimate: \$1,906,787

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. The FY24 budget forecasts a 6.07% increase with the completion of The Lawn practice area.

12. Real Estate Transfer Tax

Budget Estimate: \$1,624,000

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 has seen a reduction in the number of sales, but the average sales price is higher compared to previous years. The FY24 Budget anticipates revenue more consistent with pre-COVID levels, but an increase compared to the conservative amount budgeted for FY23.

13. 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 FY24.

14. Building Permits

Budget Estimate: \$1,300,000

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.

15. Sanitation Fee

Budget Estimate: \$930,000

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 FY24.

16. Public Safety Pension Fee

Budget Estimate: \$590,000

The City imposes a public safety pension fee as a source of funding police and fire pension obligations. **The fee is assessed quarterly on the City's utility bill.** No increase in the fee or revenue is projected for FY24.

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ORIGINAL BUDGET
Fund 101 - GENERAL					
311.01-00	CURRENT LEVY - PROP TAX	14,272,818	14,738,042	14,443,281	15,304,037
311.03-00	SSA TAX	54,565	54,565	54,570	54,570
311.04-00	FIREFIGHTER PENSION TAX	2,217,094	2,339,403	2,292,615	2,403,195
311.05-00	POLICE PENSION TAX LEVY	2,974,995	3,188,755	3,124,980	3,284,419
311.08-00	IMRF	633,092	646,529	633,598	665,939
311.09-00	SOCIAL SECURITY	633,092	646,529	633,598	665,939
312.01-00	REPLACEMENT OF PERS PROP	271,464	140,000	306,754	200,000
312.09-00	INCOME TAX	3,077,159	2,100,000	3,022,500	2,269,125
312.10-00	TELECOMMUNICATIONS	723,424	740,000	721,509	720,000
312.11-00	LOCAL USE TAX	752,496	551,603	745,938	700,625
312.11-01	CANNABIS TAX	30,942	29,000	30,962	31,581
312.12-00	MUNICIPAL SALES AND USE	2,964,912	2,783,994	2,913,042	2,971,303
313.02-01	ELECTRICITY	1,128,620	1,115,750	1,117,058	1,118,997
313.02-02	GAS	1,006,553	816,797	1,359,585	854,612
313.02-03	WATER	427,174	370,615	370,550	390,352
313.06-00	HOTEL/MOTEL TAX	338,350	373,320	429,609	468,905
318.03-00	ROAD AND BRIDGE	237,827	230,000	234,665	235,000
321.01-00	ELECTRICAL CONTRACTOR LIC	480	480	480	480
321.02-00	ALCOHOLIC BEVERAGE LIC	94,000	92,500	100,500	94,000
321.03-00	HEALTH LICENSE	25,900	25,000	27,000	27,000
321.04-00	VENDING MACHINE LIC	7,095	6,500	5,030	5,030
321.05-00	HEAT/AC CONTRACTOR LIC	2,700	2,640	2,640	2,700
321.20-00	OTHER BUSINESS LICENSE	8,405	3,588	3,680	3,600
321.20-01	MOTOR VEHICLE	1,293,458	1,286,000	1,280,000	1,280,000
321.70-01	DOG/CAT LICENSES	33,331	33,810	33,200	
322.10-01	BUILDING PERMITS PRIMARY	1,909,668	1,200,000	1,923,000	1,300,000
322.10-24	RECORDING FEES	3,150	2,000	4,000	3,500
322.30-05	NORTH BEACH PARKING	34,805	25,000	39,705	40,102
322.40-01	LANDSCAPE LICENSE	36,415	41,500	41,500	39,000
322.70-02	SPECIAL EVENTS	2,605	2,000	3,500	2,500
322.70-04	SPECIAL EVENTS - STREETS	248	500	1,370	500
322.70-05	SPECIAL EVENTS - POLICE	180	2,000	500	500
322.70-06	SPECIAL EVENTS - FIRE	865	500	110	500
332.08-00	STATE GRANT	2,030		4,596	
333.03-00	CANINE GRANT	6,000	6,000	24,000	
333.05-00	GRANTS	2,295			
336.01-00	CONTRIBUTIONS/DONATIONS	200		200	
336.01-17	COVID-19 GRANTS & REIMBURSEMENTS	227,899			
341.01-01	DAMAGE TO PROP/SERVICES	10,642	5,000	5,000	5,000
341.01-02	BRUSH REMOVAL	2,680	1,200	2,500	2,000
341.01-07	SALE OF SCRAP METAL		500	500	500

CITY OF LAKE FOREST
SUMMARY OF REVENUES

		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ORIGINAL
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
341.02-01	PARKING DECALS	195,693	250,000	208,000	210,000
341.02-02	UNLIMITED PARKING	28,000	31,000	30,000	30,000
341.02-03	MILWAUKEE RR/EVERETT LOT	36,831	60,000	73,000	73,730
341.02-04	WESTMINSTER LOT	10,728	15,000	13,000	15,000
341.02-05	OAKWOOD LOT	25,070	29,000	29,000	29,290
341.03-01	MS VENDING MACHINES	4,534	5,000	4,500	5,000
341.03-06	CNW TENANTS	12,664	11,799	19,750	20,046
341.03-07	QUARTA LOT LF BANK	73,793	74,113	76,356	77,501
341.03-08	MUSIC INSTITUTE	43,000	44,845	44,075	44,954
341.03-12	SITE IMPROVEMENTS	5,921			
341.03-13	COMMON AREA MAINTENANCE	630			
341.03-14	TENANT LEASES	40,076	40,677	40,394	40,596
341.03-15	SITE IMPROVEMENTS	8,169			
341.03-16	COMMON AREA MAINTENANCE	887			
341.04-02	VITAL STATISTICS	33,035	26,500	26,500	26,500
341.10-01	SITE GRADING PERMIT	108,366	90,000	80,000	80,000
341.10-02	WATER SHED DEV PERMIT		25,000	10,000	15,000
341.10-03	ELEVATOR INSPECTION FEE	49,570	50,000	50,000	50,000
341.10-04	BANNOCKBURN PLAN REVIEW	44,644	30,000	64,000	30,000
341.10-05	LK BLUFF INSPECTION	35,676	36,033	37,640	38,393
341.10-06	BUILDING REVIEW FEE (BRB)	23,885	15,000	15,000	15,000
341.10-09	COPIES	1,542	850	1,200	850
341.10-10	HIST PRESERVATION COMM	13,992	10,000	10,000	10,000
341.10-11	PLAN COMMISSION FEE (PC)	6,004	5,000	5,000	5,000
341.10-12	ZONING BOARD OF APPEALS	6,647	4,000	4,000	4,000
341.10-13	MAPS	18		25	25
341.10-14	TREE REMOVAL PERMIT	54,170	40,000	40,000	40,000
341.10-15	MAINTENANCE OF PROPERTY		750	1,000	750
341.15-00	ENGINEERING SERVICE	20,992	25,000	25,000	25,000
341.15-10	PW IMPACT FEE	43,479	9,812	23,120	11,416
341.15-20	CBD SNOW REMOVAL	18,519	11,000	11,000	11,000
341.15-21	ROUTE 43/60 SNOW REMOVAL IGA	35,371	70,743	70,743	74,837
341.15-30	GRASS/LEAF BAG/STICKERS	40,823	40,000	40,000	40,000
341.15-31	SPECIAL SANITATION PICKUP	22,965	20,000	20,000	20,000
341.15-32	RECYCLING BINS	2,740	3,300	3,300	3,300
341.20-01	AMBULANCE FEES	817,982	824,726	800,000	947,966
341.20-05	FIRE PREVENTION INSPECT	3,525	3,500	3,500	3,500
341.20-06	AMBULANCE - LAKE BLUFF	680,550	475,000	500,000	512,500
341.20-07	AMBLNCE - RFPD(KNOLLWOOD)	253,704	262,287	261,086	267,613
341.20-08	FIRE & EMRGNCY IMPACT FEE	53,935	12,242	28,447	14,046
341.20-09	GEMT AMBULANCE FEES	97,334	61,200	125,000	75,000
341.20-10	LAKE FOREST HOSPITAL SUPPORT	877	877	877	877
341.20-11	FIRE - TOLLWAY IGA ASSISTANCE			10,000	10,000

CITY OF LAKE FOREST
SUMMARY OF REVENUES

		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ORIGINAL
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
341.30-08	POLICE - MISC FEES	19,015	12,500	19,000	23,000
341.30-09	FALSE ALARMS - POLICE	2,100	1,100	4,900	2,500
341.30-10	POLICE IMPACT FEE	79,459	17,897	42,196	20,836
341.30-11	ADMIN HEARING COURT FEES	3,900	5,190	3,520	3,500
341.30-13	SRO COST SHARE	60,956	58,595	58,595	59,709
341.30-14	HEARING OFFICER	18,630	22,500	19,780	21,500
341.90-01	FINANCE/ADMIN SERVICES	804,265	824,372	824,372	844,982
349.06-09	SANITATION FEE	935,692	930,000	930,000	930,000
351.01-00	FINE- CITY ORDINANCE	148,733	120,000	120,000	120,000
351.02-00	FINE - CIRCUIT COURT	97,553	87,000	122,000	125,000
351.04-00	FINE- ANIMAL/BURNING	645	550	200	450
351.07-00	VIOLATIONS COM DEV	9,750	5,500	10,000	10,000
361.01-00	INTEREST ON INVESTMENTS	121,973	65,000	1,050,000	500,000
370.01-00	CABLE FRANCHISE	522,156	501,949	511,924	518,323
370.03-00	ACTIVITIES - CROYA	39,687	43,000	43,000	44,000
370.03-01	CROYA RENTAL FEES	1,838	5,500	5,500	6,000
370.04-00	CROYA SERVICES	80,000	75,000	75,000	75,000
370.10-22	BOND REDEMPTIONS	83,042	35,000	75,000	40,000
372.11-00	PUBLIC SAFETY PENSION FEE	586,157	590,000	590,000	590,000
379.10-00	OTHER REVENUE	28,662	20,000	29,000	20,000
ESTIMATED REVENUES - FUND 101		42,050,182	39,736,527	43,276,325	41,979,001
Fund 120 - FLEX					
361.01-00	INTEREST ON INVESTMENTS	39	40	45	45
ESTIMATED REVENUES - FUND 120		39	40	45	45
Fund 122 - LF HOSPITAL PROJECT					
322.10-02	BUILDING PERMITS PRIMARY			1,000,000	1,000,000
ESTIMATED REVENUES - FUND 122				1,000,000	1,000,000
Fund 201 - PARK AND PUBLIC LAND					
332.08-00	STATE GRANT			140,000	
349.01-01	PARK DEVELOPMENT	23,635	31,336	78,340	31,336
361.01-00	INTEREST ON INVESTMENTS	6,707	6,465	55,000	65,279
391.01-01	INTERFUND TRANSFER	1,000,000			
ESTIMATED REVENUES - FUND 201		1,030,342	37,801	273,340	96,615
Fund 202 - MOTOR FUEL TAX					
312.04-00	MOTOR FUEL TAX ALLOTMENT	772,379	769,645	785,616	797,400
331.13-00	FEDERAL GRANT	1,344			
332.09-00	REBUILD ILLINOIS GRANT	425,630		212,815	
361.01-00	INTEREST ON INVESTMENTS	8,282	9,600	96,435	90,619
ESTIMATED REVENUES - FUND 202		1,207,635	779,245	1,094,866	888,019

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ORIGINAL BUDGET
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Fund 205 - EMERGENCY TELEPHONE					
331.13-00	FEDERAL GRANT			86,137	
349.04-00	TELEPHONE 911	429,954	430,000	430,399	430,000
361.01-00	INTEREST ON INVESTMENTS	2,377	2,500	2,875	2,800
379.10-00	OTHER REVENUE	375,501	86,137		
ESTIMATED REVENUES - FUND 205		807,832	518,637	519,411	432,800
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Fund 210 - SENIOR RESOURCES					
336.02-00	FOUNDATION SUPPORT	110,510	70,000	70,000	70,000
336.08-00	LAKE BLUFF CONTRIBUTION	91,083	95,319	85,197	88,843
336.17-00	CAR DONATION	34,500	34,000	34,000	34,000
340.02-00	MEMBERSHIP DUES	23,200	33,000	29,000	32,000
340.04-00	TRIPS	15,391	29,000	23,315	25,000
340.14-00	MEALS/PARTIES	15,955	34,000	21,400	30,000
340.15-00	CLASSES/LECTURES	23,144	21,000	24,400	24,000
340.16-00	SENIOR CAR USER FEE	2,461	3,000	2,809	3,500
340.19-00	ROOM CONTRACTS		1,500	500	1,500
340.23-00	MASSAGE THERAPY FEES	115			
340.24-00	PODIATRY - ROOM RENTAL	1,125	1,500	800	1,500
340.27-00	CLASSES/LECTURES SPONSORS	3,600	4,000	4,700	5,000
340.28-00	MEALS/PARTIES SPONSORS	3,550	10,000	6,100	9,000
361.01-00	INTEREST ON INVESTMENTS	740	3,500	3,500	3,500
379.10-00	OTHER REVENUE			1,615	
391.01-00	INTERFUND TRANSFER	4,500			
391.01-01	(LF) GENERAL FUND	251,981	254,253	267,739	279,425
391.11-01	SUPPORT SERVICES SUBSIDY		10,000		10,000
ESTIMATED REVENUES - FUND 210		581,855	604,072	575,075	617,268
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Fund 220 - PARKS AND RECREATION					
311.01-00	CURRENT LEVY - PROP TAX	5,228,214	5,327,673	5,303,901	5,594,063
311.08-00	IMRF	294,254	300,174	300,049	315,189
311.09-00	SOCIAL SECURITY	294,254	300,173	300,049	315,189
311.11-00	SPECIFIC PURPOSE	124,835	125,000	124,263	125,000
312.01-00	REPLACEMENT OF PERS PROP	124,753	60,000	124,753	80,000
332.08-00	STATE GRANT		14,850	14,850	
336.01-00	CONTRIBUTIONS/DONATIONS	1,757	2,000	2,000	2,000
336.01-10	REGATTA		23,933		
336.01-11	PARKS CONTRIBUTIONS		5,000	6,000	6,000
336.01-12	WILDLIFE CENTER CONTRIBUTIONS	175,710	191,270	230,270	
336.01-14	STIRLING HALL DEVELOPMENT	1,000		2,000	
336.01-15	DANCE	65		175	
336.01-16	ADOPT A PARK	53,385	40,000	68,000	50,000

CITY OF LAKE FOREST
SUMMARY OF REVENUES

		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ORIGINAL
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
336.01-18	FORESTRY CONTRIBUTIONS	17,790	11,000	7,000	7,000
346.08-01	SFIF - SOCCER	9,970	9,850	12,400	12,400
346.08-02	SFIF - FIELD SPORTS	9,560	9,640	7,480	7,480
346.08-03	SFIF - FOOTBALL	3,690	5,000	5,780	5,700
346.08-04	SFIF - BASEBALL/SOFTBALL	4,040	3,600	4,880	4,920
346.09-02	TAE KWON DO	16,729	13,674	22,468	22,594
346.09-03	RUGBY	(240)			
346.10-04	BASKETBALL - HOUSE LEAGUE	85,643	79,995	80,045	88,857
346.10-05	GIRLS VOLLEYBALL	5,084	7,860	10,148	12,428
346.10-06	BASKETBALL-SPECIAL	13,495	17,902	28,826	34,080
346.10-08	GYMNASTICS	14,425	12,540	2,451	
346.10-09	WORKSHOPS/ACTIVITIES	13,568	23,056	17,303	23,924
346.10-10	FLAG FOOTBALL-BOYS	54,270	56,300	76,469	79,788
346.10-11	HURRAY FOR SUMMER	90,165	82,244	110,644	113,963
346.10-12	BASEBALL HOUSE LEAGUE	149,838	225,180	100,198	98,054
346.10-14	SOFTBALL-HOUSE LEAGUE	8,967	27,360	36,309	46,424
346.10-17	SPORTS CAMP - YOUTH	5,024	4,920	5,023	6,760
346.10-18	SUPERSTARS CAMP	94,349	184,464	154,736	163,756
346.10-19	LACROSSE	12,385	11,560	11,652	13,562
346.10-21	TACKLE FOOTBALL	96,456	99,965	134,561	144,092
346.10-22	CHILDREN'S CREATIVE ARTS	28,754	33,902	34,887	35,934
346.10-23	SATELLITE CENTER	31,126	53,972	24,916	26,758
346.10-24	KARATE	40,311	41,378	39,702	41,054
346.10-25	SAILING	264,906	260,074	263,700	290,000
346.10-26	BEACH	1,105	9,125	3,000	50,000
346.10-27	ADAPTIVE SAILING PROGRAM		3,000		
346.10-28	TENNIS INSTRUCTION	41,180	28,355	28,355	29,502
346.10-29	CAMP OF THE ARTS	33,370	41,324	63,228	67,123
346.10-30	DAY CAMP	65,579	161,160	129,247	138,584
346.10-34	DANCE ACADEMY	171,654	178,704	165,000	174,749
346.10-36	WILDLIFE DISCOVERY PROGRAMS	49,142	106,775	33,565	
346.10-45	C.I.T	21,772	22,080	5,378	14,390
346.10-47	DANCE SPECIAL	84,474	69,706	69,706	71,706
346.10-48	JUNIOR SAILING OLYMPICS	8,577			
346.10-50	THEATRE ARTS		3,000	2,500	3,000
346.11-02	SOFTBALL-ADULT	3,350			
346.11-03	CULTURAL ARTS - ADULTS	115,671	116,864	112,336	115,706
346.11-07	ADULT ATHLETICS	23,782	14,851	34,454	32,110
346.11-08	COURTS SPORTS	19,204	23,268	27,349	26,484
346.11-09	FITNESS - BABYSITTING	425			
346.11-11	FITNESS - FLOOR/MEMBERSHP	140,481	195,818	170,000	212,226
346.11-12	FITNESS - GROUP EXERCISE	11,922	17,443	16,000	26,455
346.11-14	FITNESS - PERSONAL TRAINING	48,967	73,844	56,000	72,673

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ORIGINAL BUDGET
346.12-03	RECREATION CENTER	10,128	22,400	10,000	22,700
346.12-04	SPECIAL EVENTS	18,044	19,931	22,677	24,810
346.12-06	BIRTHDAY PARTIES		14,234	1,150	
346.13-02	KINDERHAVEN	325,627	369,147	291,927	344,810
346.13-03	PRE SCHOOL PROGRAMS	101,307	117,954	92,246	106,970
346.14-02	CONCESSIONS	69,219	71,300	63,724	76,300
346.14-03	MARKETING	10,368	15,000	17,170	17,000
346.17-02	WILDLIFE DISCOVERY OPERATIONS	8,352		12,020	
346.30-10	FOREST PARK PERMITS	221,241	162,237	162,237	157,237
346.30-11	NON-RESIDENT BEACH FEE	37,105	97,250	27,780	
346.30-12	PARK PICNIC PERMITS	7,100	9,000	10,050	15,000
346.30-14	ATHLETIC FIELD SERVICES	43,933	40,000	40,000	50,000
346.30-15	SPECIAL EVENTS PARKS	1,020	1,500	656	1,000
361.01-00	INTEREST ON INVESTMENTS	12,383	12,000	110,000	60,000
379.10-00	OTHER REVENUE	25,539	30,000	30,000	30,000
379.12-00	PROGRAM REFUND FEE	1,315	500	500	500
391.01-01	INTERFUND TRANSFER	23,500	54,730	43,500	
392.11-00	SALE OF EQUIPMENT			70	
ESTIMATED REVENUES - FUND 220		9,125,368	9,768,009	9,519,713	9,708,004
Fund 224 - SPECIAL RECREATION					
311.06-00	SPECIAL RECREATION	493,396	501,937	501,937	527,054
361.01-00	INTEREST ON INVESTMENTS	3,348	10,000	12,372	10,000
379.10-00	OTHER REVENUE	33,026			
ESTIMATED REVENUES - FUND 224		529,770	511,937	514,309	537,054
Fund 230 - CEMETERY GENERAL					
336.01-00	CONTRIBUTIONS/DONATIONS	15,325	12,000	16,900	12,000
344.10-15	COLUMBARIUM NICHES	153,500	132,800	110,600	141,300
344.60-01	LOT SALES	942,600	455,000	633,000	483,900
344.60-02	CEMETERY SERVICE CHARGES	219,245	182,800	184,340	190,000
344.90-01	FINANCE/ADMIN SERVICES	38,915	30,000	30,000	30,000
361.01-00	INTEREST ON INVESTMENTS	115,257	50,000		50,000
363.09-00	NET GAIN/LOSS INVESTMENTS	(1,297,934)			
379.10-00	OTHER REVENUE	50			
393.00-00	BOND PROCEEDS		1,400,000		
ESTIMATED REVENUES - FUND 230		186,958	2,262,600	974,840	907,200
Fund 245 - FOREIGN FIRE INSURANCE					
349.03-00	FOREIGN FIRE INSURANCE	151,490	125,000	169,233	150,000
361.01-00	INTEREST ON INVESTMENTS	63			
ESTIMATED REVENUES - FUND 245		151,553	125,000	169,233	150,000

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ORIGINAL BUDGET
Fund 247 - POLICE RESTRICTED FUNDS				
312.13-00 SENATE BILL 740	679	4,000	1,000	1,000
342.40-01 DRUG ASSET FORFEITURE	3,562	2,500	2,000	2,500
349.04-01 DUI/TOW IMPOUND FEE	24,500	24,500	25,000	25,000
349.04-03 ECITATION FEE	1,011	1,000	1,000	1,000
361.01-00 INTEREST ON INVESTMENTS	622	1,000	2,834	
ESTIMATED REVENUES - FUND 247	30,374	33,000	31,834	29,500
Fund 248 - HOUSING TRUST				
313.07-00 DEMOLITION TAX	36,000	24,000	72,000	36,000
349.05-00 PYMT LIEU OF AFFORD HOUSE			72,000	
361.01-00 INTEREST ON INVESTMENTS	7,830	8,000	73,674	47,400
391.01-01 INTERFUND TRANSFER	500,000			
ESTIMATED REVENUES - FUND 248	543,830	32,000	217,674	83,400
Fund 311 - CAPITAL IMPROVEMENTS				
311.01-00 CURRENT LEVY - PROP TAX	1,533,689	1,539,144	1,515,269	1,541,019
311.03-00 SSA TAX	9,764	9,764	9,764	9,764
313.01-00 HOME RULES SALES TAX	1,100,440	1,122,016	1,912,046	1,950,287
313.07-00 DEMOLITION TAX	36,000	24,000	72,000	36,000
313.08-00 REAL ESTATE TRANSFER TAX	2,652,110	1,600,000	1,920,203	1,624,000
331.13-00 FEDERAL GRANT	11,675	4,350,015	1,706,395	
332.08-00 STATE GRANT			2,798,000	200,000
333.06-00 LOCAL GOVERNMENT GRANT				90,000
336.01-00 CONTRIBUTIONS/DONATIONS	50,736			55,000
336.01-17 COVID-19 GRANTS & REIMBURSEMENTS		1,323,151	253,050	2,393,252
341.03-14 TENANT LEASES	30,550	30,550	30,550	30,550
349.06-00 ADM FEE RE TX EXEMPT STMP	14,500	10,000	12,000	10,000
349.06-06 HIGH IMPACT TRAFFIC	7,200	5,400	6,100	3,210
349.06-10 OUTSIDE REFUSE COLLECTION	38,118	40,000	47,000	50,000
349.06-11 SANITATION RECYCLABLES	36,037	25,000	21,000	25,000
349.07-01 IN LIEU TREE REPLACEMENT	71,608			
361.01-00 INTEREST ON INVESTMENTS	87,422	75,000	697,654	470,000
361.01-03 TIF NOTE - INTEREST	500,000			
379.10-00 OTHER REVENUE	960	5,000		5,000
379.25-00 IRMA			30,000	
391.01-01 GENERAL FUND	3,650,000	550,000	4,550,000	700,000
391.02-00 SALES TAX TRANSFER	500,000			422,569
391.03-22 FUND 322 TIF FUND		370,000		475,000
392.01-00 SALE OF PROPERTY			248,597	
392.11-00 SALE OF EQUIPMENT		20,000	20,000	20,000
393.00-00 BOND PROCEEDS				12,000,000
ESTIMATED REVENUES - FUND 311	10,330,809	11,099,040	15,849,628	22,110,651

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ORIGINAL BUDGET
Fund 322 - LAUREL/WESTERN REDEVELOP				
311.01-00 CURRENT LEVY - PROP TAX	1,290,630	1,400,000	1,481,416	1,500,000
361.01-00 INTEREST ON INVESTMENTS	1,102	1,000	39,280	45,000
ESTIMATED REVENUES - FUND 322	1,291,732	1,401,000	1,520,696	1,545,000
Fund 422 - SSA 25 - KNOLLWOOD SEWER				
311.01-00 CURRENT LEVY - PROP TAX	79,849	77,713	77,711	
361.01-00 INTEREST ON INVESTMENTS	195	250	1,656	
ESTIMATED REVENUES - FUND 422	80,044	77,963	79,367	
Fund 423 - SSA 26 - WAUKEGAN RD SEWR				
311.01-00 CURRENT LEVY - PROP TAX	23,129	21,905	21,910	
361.01-00 INTEREST ON INVESTMENTS	65	100	554	
ESTIMATED REVENUES - FUND 423	23,194	22,005	22,464	
Fund 424 - SSA 29 - SAUNDERS RD				
311.01-00 CURRENT LEVY - PROP TAX	152,403	154,456	154,456	156,608
361.01-00 INTEREST ON INVESTMENTS	223		2,232	
ESTIMATED REVENUES - FUND 424	152,626	154,456	156,688	156,608
Fund 425 - 2004B/2011B/2019 BOND STRM SWR				
313.01-00 HOME RULES SALES TAX	695,377			
361.01-00 INTEREST ON INVESTMENTS	7,436	6,246	37,983	13,904
ESTIMATED REVENUES - FUND 425	702,813	6,246	37,983	13,904
Fund 428 - 2009/2019 G.O. BONDS - WTRN AV				
311.01-00 CURRENT LEVY - PROP TAX	252,643	253,700	252,045	259,200
361.01-00 INTEREST ON INVESTMENTS	440	500	3,920	3,500
ESTIMATED REVENUES - FUND 428	253,083	254,200	255,965	262,700
Fund 429 - 2010/2019 G O BOND				
311.01-00 CURRENT LEVY - PROP TAX	585,536	577,763	573,102	573,513
361.01-00 INTEREST ON INVESTMENTS	861	1,000	7,775	5,000
ESTIMATED REVENUES - FUND 429	586,397	578,763	580,877	578,513
Fund 432 - 2010A/2013/2021 REFUNDING				
311.01-00 CURRENT LEVY - PROP TAX	751,983	734,750	732,130	730,900
361.01-00 INTEREST ON INVESTMENTS	943	1,000	8,570	6,500
393.00-00 BOND PROCEEDS	7,590,000			
393.01-00 PREMIUM ON DEBT ISSUED	511,784			
ESTIMATED REVENUES - FUND 432	8,854,710	735,750	740,700	737,400

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ORIGINAL BUDGET
Fund 433 - 2015 GO BOND				
311.01-00 CURRENT LEVY - PROP TAX	249,670	255,238	255,045	262,112
361.01-00 INTEREST ON INVESTMENTS	214	250	2,321	1,750
391.03-22 FUND 322 TIF FUND	361,313	360,688	360,688	359,938
ESTIMATED REVENUES - FUND 433	611,197	616,176	618,054	623,800
Fund 434 - 2023 GO BOND				
311.01-00 CURRENT LEVY - PROP TAX				350,000
361.01-00 INTEREST ON INVESTMENTS				10,000
391.03-11 INTERFUND TRANSFER			900,000	
ESTIMATED REVENUES - FUND 434			900,000	360,000
Fund 501 - WATER AND SEWER				
323.06-00 WATER TAPS AND METERS	90,375	50,000	75,000	50,000
323.10-11 FIRE HYDRANT PERMITS	675		225	225
323.10-20 HOME INSPECTIONS	70,350	45,000	40,000	40,000
323.10-21 SANITARY SEWER CONNECTION	57,827	30,000	25,000	25,000
343.01-00 WATER TOWER ANNUAL FEE	184,630	213,175	213,175	215,307
343.02-00 SEWER CHARGE	608,095	650,000	620,000	630,000
343.02-01 LF OASIS AGREEMENT	13,390	13,500	13,500	13,500
343.02-02 CUSTOMER CHARGE	153,984	150,000	150,000	150,000
343.03-00 BILLING SERV/PENALTY	69,623	50,000	64,000	50,000
343.04-00 OUTSIDE CITY WATER SALES	1,590	1,500	1,500	1,538
343.05-01 CUSTOMER CHARGE	1,604,815	1,590,000	1,600,000	1,739,300
343.05-02 RESIDENTIAL	5,257,865	4,626,196	4,397,297	4,568,750
343.05-03 COMMERCIAL	772,447	643,464	738,517	767,312
343.05-04 SCHOOLS AND CHURCHES	323,515	186,431	224,692	233,453
343.05-05 IRRIGATION	1,301	1,216	2,238	2,325
343.05-06 MULTI FAMILY	375,811	341,603	300,158	311,862
343.05-07 CITY OWNED	179,731	111,959	118,511	123,132
343.06-00 WATER SYS INVESTMENT FEE	217,400	50,000	61,424	50,000
343.10-00 SALE OF SCRAP		3,000	1,000	2,000
343.12-00 HIGHWOOD WATER PLANT	81,603	81,590	83,000	85,075
361.01-00 INTEREST ON INVESTMENTS	41,695	30,000	330,000	250,000
379.10-00 OTHER REVENUE	890	1,000	700	1,000
391.01-01 INTERFUND TRANSFER	2,500		8,796	
391.05-08 INTERFUND TRANSFER	1,176,611			
ESTIMATED REVENUES - FUND 501	11,286,723	8,869,634	9,068,733	9,309,779

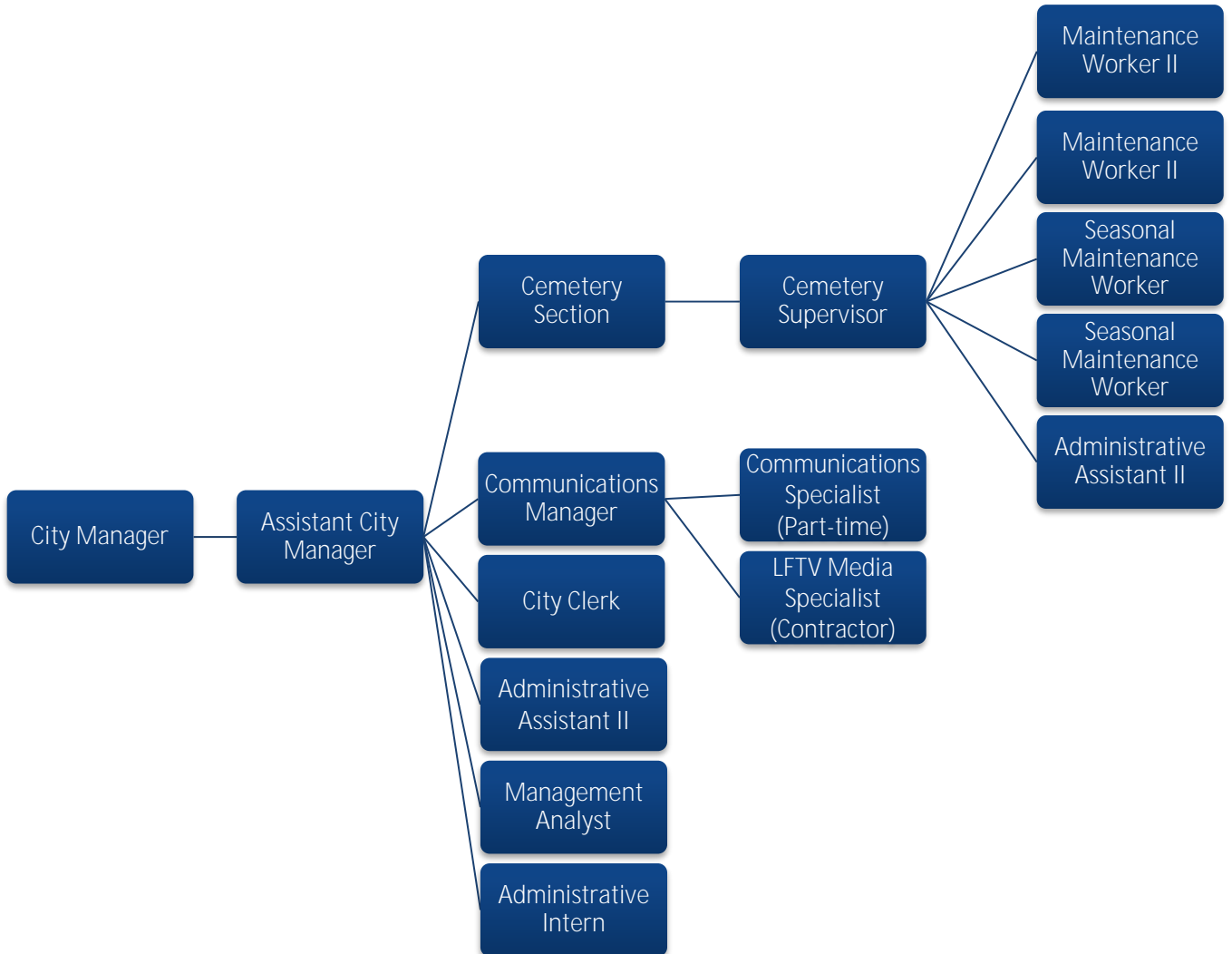
CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ORIGINAL BUDGET
Fund 508 - WTR & SWR CAP IMP FUND				
336.01-06 MONTICELLO CIRCLE SSA	3,686			
361.01-00 INTEREST ON INVESTMENTS	12,619	11,537	61,431	68,163
391.05-01 INTERFUND TRANSFER	1,300,000	1,300,000	1,300,000	1,300,000
ESTIMATED REVENUES - FUND 508	1,316,305	1,311,537	1,361,431	1,368,163
Fund 510 - DEERPATH GOLF COURSE				
336.01-00 CONTRIBUTIONS/DONATIONS	554,466	138,617	138,617	
347.10-01 SEASONAL FEE - RESIDENT	160,310	154,888	191,020	227,250
347.10-02 SEASONAL FEE - NONRES	28,587	20,000	21,260	22,000
347.10-03 DAILY FEE RESIDENT	199,737	465,263	435,572	438,186
347.10-04 DAILY FEE NONRES	343,489	115,755	128,606	102,565
347.10-05 LOCKER AND SHOWER FEE	3,933	6,400	6,986	6,400
347.10-07 ELECTRIC CAR RENTAL	232,583	222,339	231,751	235,000
347.10-08 START TIME	11,637	11,200	14,608	11,200
347.10-09 RANGE FEES	79,436	72,634	87,075	87,634
347.10-11 CLUB RENTAL	130	700	2,090	700
347.10-12 PULLCART	3,316	5,000	2,624	5,000
347.10-15 COGS INVENTORY	105,812	138,214	128,470	161,956
347.21-01 CONCESSION SALES	198,039	195,242	229,014	245,000
347.25-03 HANDICAP SERVICE	1,220	4,700	6,750	4,700
347.25-04 LESSONS	1,999	6,600	6,750	6,600
347.28-01 GOLF CLASSES	452,768	345,682	381,476	352,596
361.01-00 INTEREST ON INVESTMENTS	2,443		8,148	
379.10-00 OTHER REVENUE	1,688	5,234	5,234	5,339
391.02-20 PARKS AND RECREATION FUND	50,000	80,000	50,000	50,000
392.11-00 SALE OF EQUIPMENT			8,090	
ESTIMATED REVENUES - FUND 510	2,431,593	1,988,468	2,084,141	1,962,126
Fund 601 - FLEET				
349.09-00 VEHICLE MAINTENANCE REV	1,867,730	1,962,964	1,962,964	2,353,327
349.09-14 FLUID MARKUP	4,980	3,000	7,800	3,000
361.01-00 INTEREST ON INVESTMENTS	3,336	3,000	17,930	15,000
379.10-00 OTHER REVENUE	4,820		360	
391.01-00 INTERFUND TRANSFER			1,875	
ESTIMATED REVENUES - FUND 601	1,880,866	1,968,964	1,990,929	2,371,327
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	1,267,977			
361.01-00 INTEREST ON INVESTMENTS	10,670	10,000	90,954	65,517
ESTIMATED REVENUES - FUND 605	2,606,003	1,337,348	1,418,310	1,392,865

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 PROJECTED ACTIVITY	2023-24 ORIGINAL BUDGET
Fund 610 - SELF INSURANCE				
349.11-00 PREMIUMS PAID	5,514,731	5,710,000	5,735,850	6,297,500
361.01-00 INTEREST ON INVESTMENTS	21,628	20,000	150,500	152,000
391.01-01 INTERFUND TRANSFER	650,000			500,000
ESTIMATED REVENUES - FUND 610	6,186,359	5,730,000	5,886,350	6,949,500
Fund 701 - FIREFIGHTER PENSION				
336.01-01 CONTRIBUTION - EMPLOYEE	343,611	361,000	351,000	360,000
361.01-00 INTEREST ON INVESTMENTS	472,431	800,000	426,000	600,000
363.09-00 NET GAIN/LOSS INVESTMENTS	(2,989,435)	2,602,750	(2,900,000)	2,250,740
391.21-01 EMPLOYER PENSION CONTRIBUTION	2,398,803	2,519,403	2,495,000	2,583,195
ESTIMATED REVENUES - FUND 701	225,410	6,283,153	372,000	5,793,935
Fund 702 - POLICE PENSION				
336.01-01 CONTRIBUTION - EMPLOYEE	412,827	431,340	415,677	428,000
336.03-00 BUY BACK TIME	61,990			
361.01-00 INTEREST ON INVESTMENTS	706,566	700,000	308,000	400,000
363.09-00 NET GAIN/LOSS INVESTMENTS	(1,500,952)	2,253,854	(1,800,000)	2,280,970
379.10-00 OTHER REVENUE	100		100	
391.21-01 EMPLOYER PENSION CONTRIBUTION	3,379,444	3,588,755	3,500,498	3,684,419
ESTIMATED REVENUES - FUND 702	3,059,975	6,973,949	2,424,275	6,793,389
Fund 709 - TRUST CARE FUNDS				
361.01-00 INTEREST ON INVESTMENTS	10,252		12,842	
363.09-00 NET GAIN/LOSS INVESTMENTS	(94,434)		(26,067)	
ESTIMATED REVENUES - FUND 709	(84,182)		(13,225)	
ESTIMATED REVENUES - ALL FUNDS	108,041,395	103,817,520	103,522,031	118,758,566

Office of the City Manager FY2024



Legislative and Administrative Departments

(Office of the City Manager, City Clerk, Communications, City Council, and Cemetery)

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.

FY2023 Highlights

	Adopted a resolution stating Lake Forest to be an Idle Free Community
	Attracted new local business downtown through subleasing the East Lake Forest Train Station retail space
	Implemented a "Your City at Work" campaign to raise awareness of City services and celebrate the people working behind the scenes
	Developed an internal analytics metric report to bolster communication strategies



Received National Award of Excellence from the City-County Communications & Marketing Association (3CMA) for Excellence in Service Delivery

FY2024 Initiatives and Programs

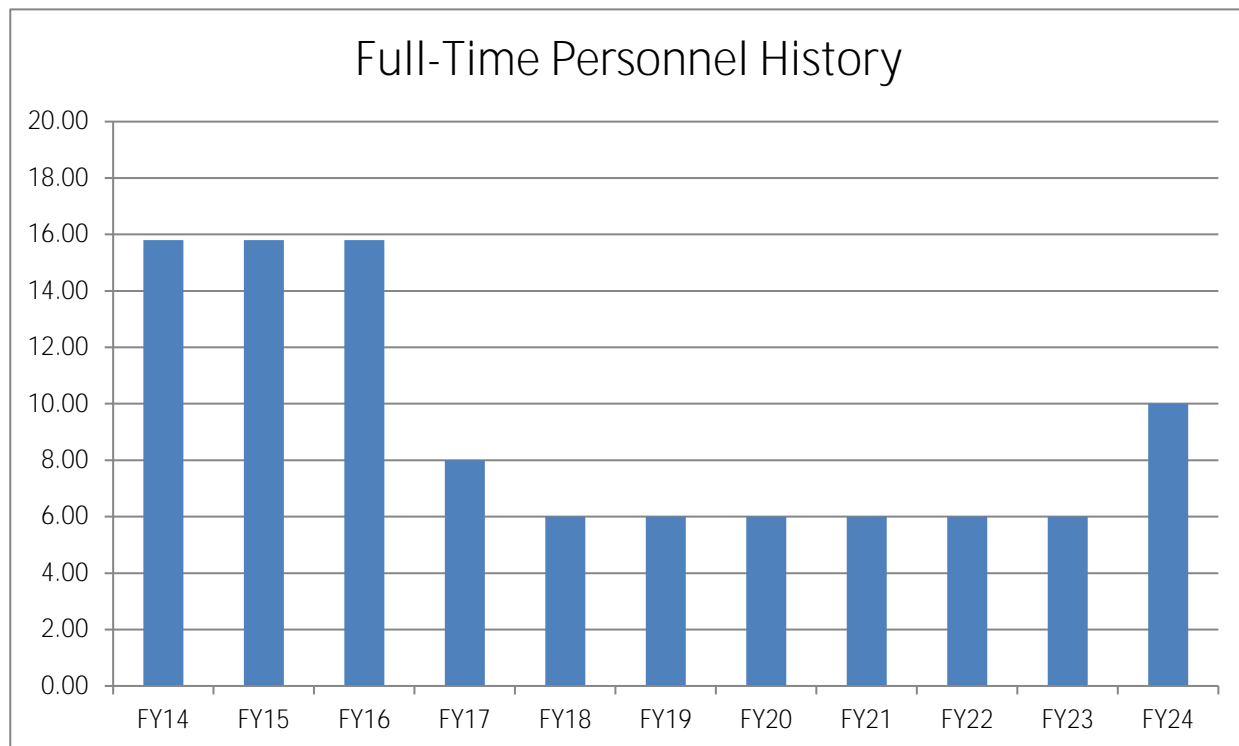
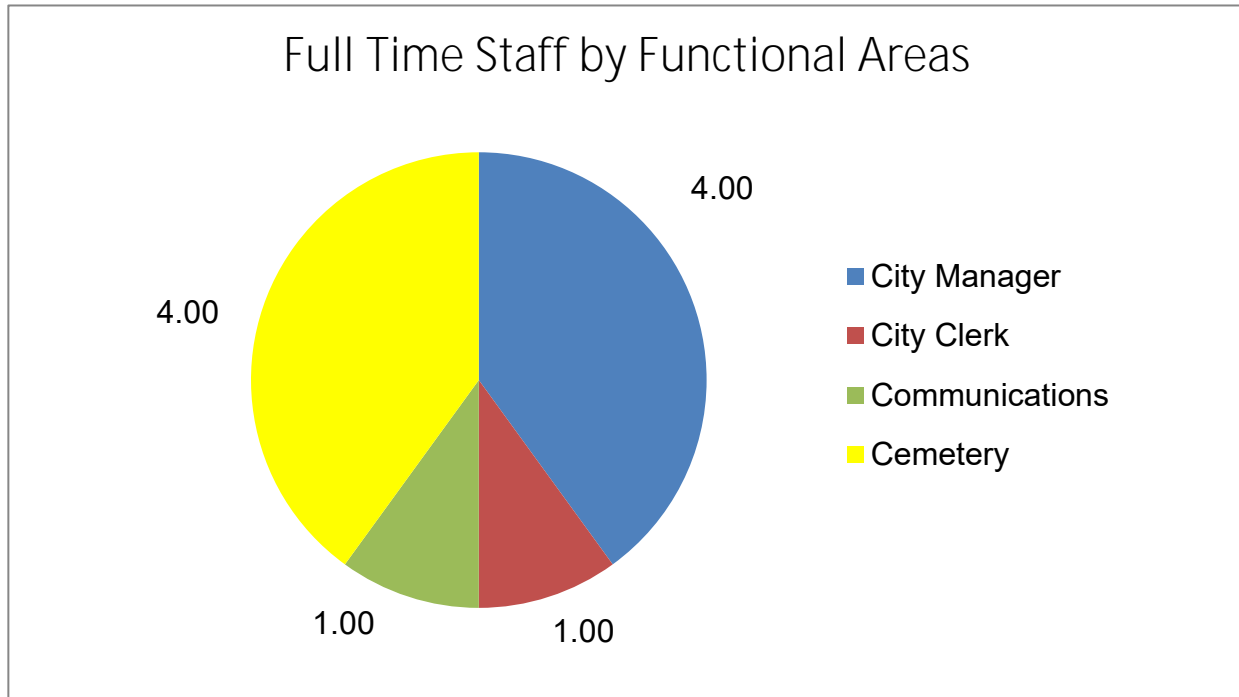
	Facilitate a new five-year City Strategic Plan and Community Wide Survey
	Create a new public-private partnership to offer curb-side composting
	Implement a new Boards and Commission Management software system
	Lead design, engagement, and construction efforts for a new Community Garden
	Enhance the City's website usability and design with a comprehensive refresh of the site
	Oversee Cemetery section as a part of organizational realignment to better align resources and long-term goals
	Begin construction phase of the Cemetery's Memorial Garden Phase II Project

FY2024 Budget Notes

- \$75,000 Organizational Workload Analysis Study

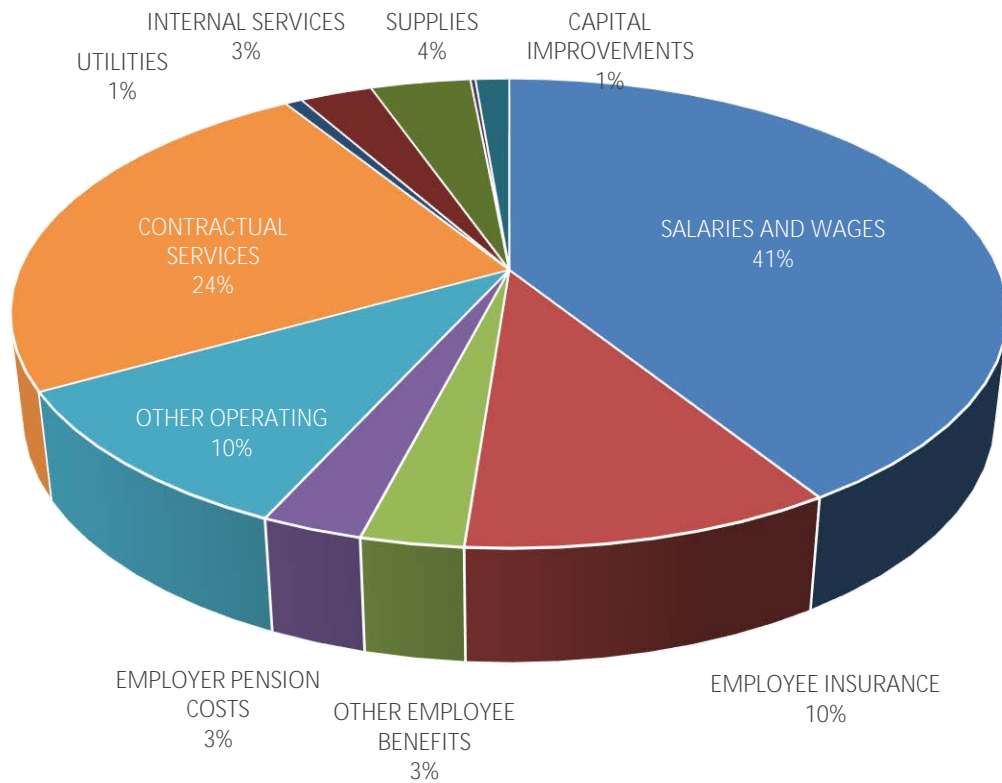
Performance Measurement	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Target
Communications				
Average Reach Per Facebook Post	1,524	2,054	2,150	2,175
Average Reach Per Instagram Post	692	854	900	920
E-Newsletter Click Rate	N/A	6.42%	6.45%	6.50%
City Clerk				
Average number of days to respond to FOIA requests	2.19	3.75	3.65	3.5
Cemetery				
Cemetery Utilization Rate (Percentage of total utilization/capacity of lots and niches)	80.1%	80/1%	80.2%	+ 0.5% Annually

THE CITY OF LAKE FOREST
FY2024
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.*

FY24 EXPENSES



Budget Data

FY2023 Amended	\$4,580,665
FY2024 Budget	\$3,056,527
Change from Prior Year:	-\$1,524,138

<u>LEGISLATIVE AND ADMINISTRATIVE</u>	<u>FY2023 Amended</u>	<u>FY2024 Budget</u>	<u>Change</u>
City Council	\$854,718	\$902,970	5.65%
City Manager	\$1,191,307	\$1,200,544	0.78%
Cable TV	\$28,759	\$26,648	-7.34%
Cemetery	\$2,505,881	\$926,365	-63.03%
	<u>\$4,580,665</u>	<u>\$3,056,527</u>	-33.27%

City Council increase for FY24 is due to a proposed History Center Garden Initiative Grant, increased special event costs and increased publication costs for the Dialogue. Reduction in Cemetery due to a one-time capital expense in FY23.

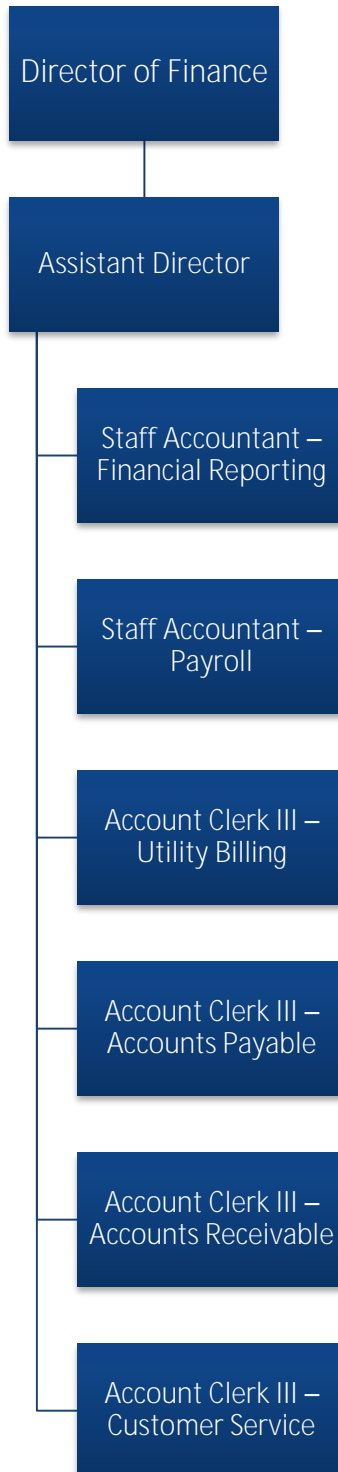
OFFICE OF THE CITY MANAGER		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET
<hr/>					
Dept 1101 - OCM - CITY COUNCIL					
200	CONTRA ACCOUNTS	(53,244)			
300	OTHER OPERATING	164,817	218,708	226,518	226,130
400	CONTRACTUAL SERVICES	593,115	590,110	596,965	619,090
600	SUPPLIES	40,083	45,900	54,695	57,750
APPROPRIATIONS - FUND 101		744,771	854,718	878,178	902,970
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Dept 1202 - OCM					
100	SALARIES AND WAGES	733,129	805,374	771,008	829,961
101	EMPLOYEE INSURANCE	143,842	159,196	135,900	177,363
102	OTHER EMPLOYEE BENEFITS	48,206	51,197	52,414	54,610
103	EMPLOYER PENSION COSTS	70,256	69,820	58,582	52,560
200	CONTRA ACCOUNTS	(7,147)			
300	OTHER OPERATING	15,438	35,583	27,178	29,955
400	CONTRACTUAL SERVICES	710	20,450	15,237	450
601	UTILITIES	7,994	7,125	8,588	9,968
500	INTERNAL SERVICES	19,404	31,082	31,082	34,697
600	SUPPLIES	9,746	11,480	10,850	10,980
APPROPRIATIONS - FUND 101		1,041,578	1,191,307	1,110,839	1,200,544
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Dept 1203 - OCM - CABLE TV					
400	CONTRACTUAL SERVICES	17,593	24,250	20,250	21,750
500	INTERNAL SERVICES	4,471	3,259	3,259	3,648
600	SUPPLIES	904	1,250	1,000	1,250
APPROPRIATIONS - FUND 101		22,968	28,759	24,509	26,648
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TOTAL GENERAL FUND		1,809,317	2,074,784	2,013,526	2,130,162
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CEMETERY FUND		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET

Fund 230 - CEMETERY GENERAL					
009	GRANTS/CONTRIBUTIONS	15,325	12,000	16,900	12,000
010	CHARGES FOR SERVICES	1,315,345	770,600	927,940	815,200
011	FINANCE/ADMIN SERVICES	38,915	30,000	30,000	30,000
014	INTEREST/INVESTMENTS	(1,182,677)	50,000		50,000
017	OTHER REVENUE	50			
020	BOND PROCEEDS/FINANCING		1,400,000		
TOTAL ESTIMATED REVENUES		186,958	2,262,600	974,840	907,200

Fund 230 - CEMETERY GENERAL					
100	SALARIES AND WAGES	326,177	378,655	360,502	424,649
101	EMPLOYEE INSURANCE	61,282	100,536	85,003	132,863
102	OTHER EMPLOYEE BENEFITS	23,883	28,183	26,635	31,461
103	EMPLOYER PENSION COSTS	28,804	36,454	27,084	32,440
300	OTHER OPERATING	54,311	40,512	63,214	51,399
400	CONTRACTUAL SERVICES	137,503	104,049	132,651	101,095
601	UTILITIES	16,385	14,853	10,353	10,316
500	INTERNAL SERVICES	43,107	42,328	42,328	47,642
600	SUPPLIES	38,584	43,300	39,500	48,500
700	OPERATING CAPITAL	4,617	6,000	3,000	6,000
701	CAPITAL IMPROVEMENTS	161,954	1,711,011	1,513,990	40,000
TOTAL APPROPRIATIONS		896,607	2,505,881	2,304,260	926,365

Finance Department FY2024



Finance Department




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.**

FY2023 Highlights

	Achieved the Government Finance Officers Association "Triple Crown" earning national recognition for financial reporting (43 years), budget presentation (7 years) and popular financial reporting (1 year).
	Implemented state mandated vendor information reporting requirement.
	Coordinated seamless transition of Police pension fund assets to consolidated fund in compliance with Public Act 101-0610.
	Supported the Parks and Recreation department and Cemetery Commission with financing options for planned capital projects.
	Completed redesign of the Monthly Flash Report which will now be made available on the City's web site.

	Implemented City's new investment program, enhancing interest income and providing some protection against falling interest rates in the future.
	Implemented a new public safety pension actuary and added modeling for fire pension funding in addition to police.

FY2024 Initiatives and Programs

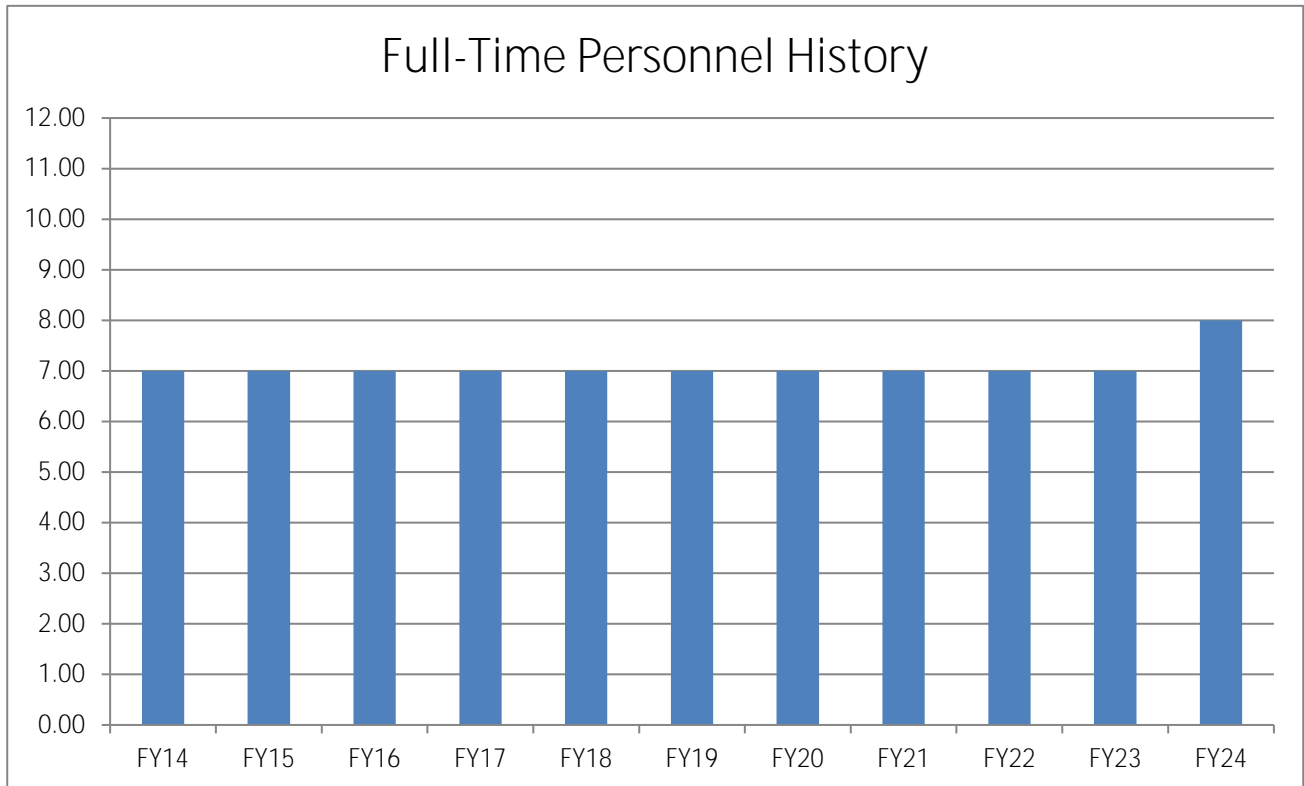
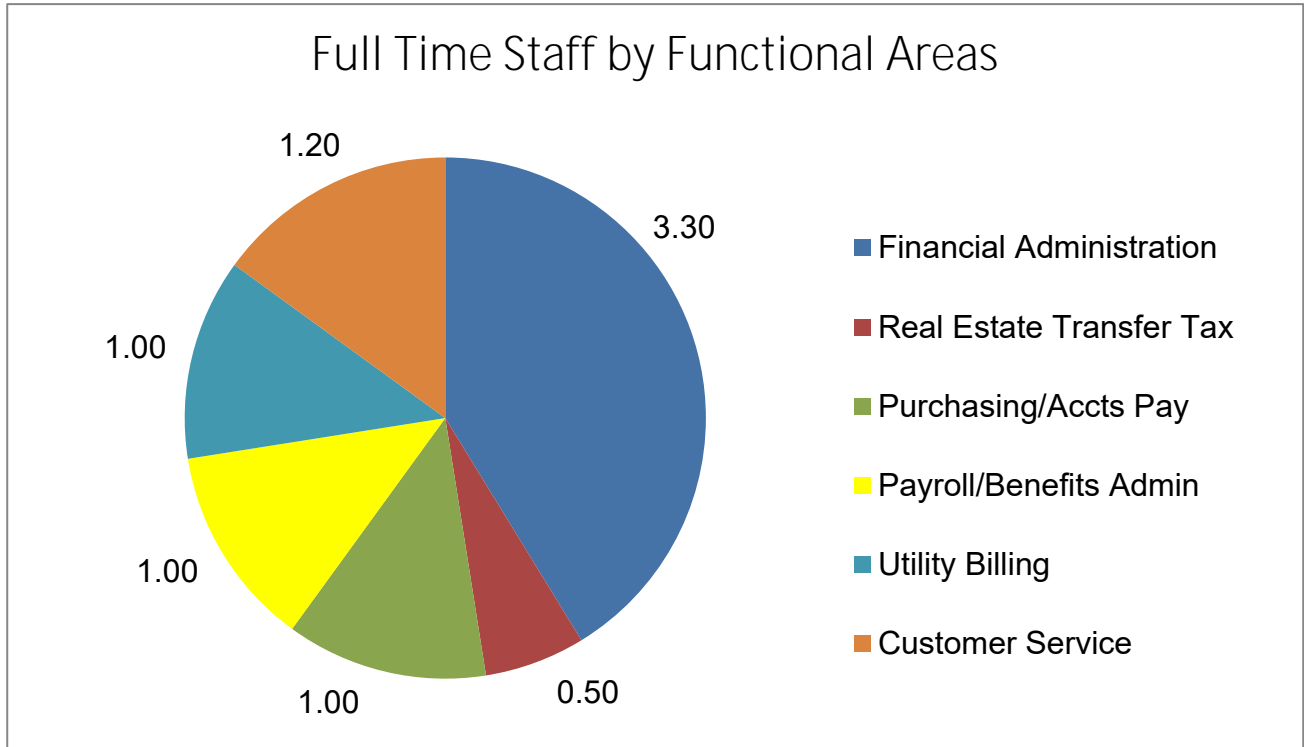
	Achieve GFOA Triple Crown status for 2 nd consecutive year.
	Support new City Council Finance Committee Chair.
	Support development of City's new Strategic Plan.
	Continue department succession planning initiative.
	Coordinate a City-wide analysis of the City's vehicle sticker program.

FY2024 Budget Notes

- Additional Account Clerk position to support succession planning initiative.
- Ongoing investment to support grant program administration.

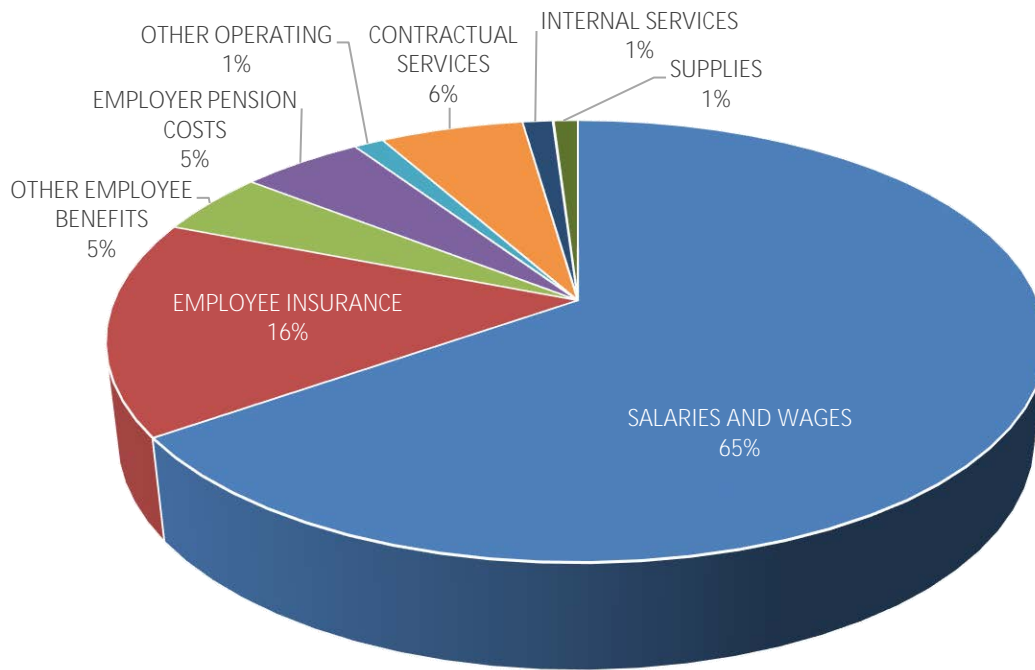
Performance Measurement	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Target
GFOA Certificate of Achievement for Excellence in Financial Reporting (consecutive years awarded)	42	43	44	Achieve Annually
GFOA Distinguished Budget Presentation Award (consecutive years awarded)	5	6	7	Achieve Annually
Findings Resulting from the City's Annual Independent Financial Audit	0	0	0	0

THE CITY OF LAKE FOREST
FY2024
FINANCE



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

FY24 EXPENSES



Budget Data

FY2023 Amended	\$1,146,484
FY2024 Budget	\$1,287,860
Change from Prior Year:	\$141,376

FINANCE

	<u>FY2023 Amended</u>	<u>FY2024 Budget</u>	<u>Change</u>
Finance	\$896,030	\$1,019,023	13.73%
Finance-Water	\$250,454	\$268,837	7.34%
	<u>\$1,146,484</u>	<u>\$1,287,860</u>	12.33%

Increase in budget due to an additional Account Clerk III position approved by City Council November 2022 to support succession planning initiative.

FINANCE DEPARTMENT		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET

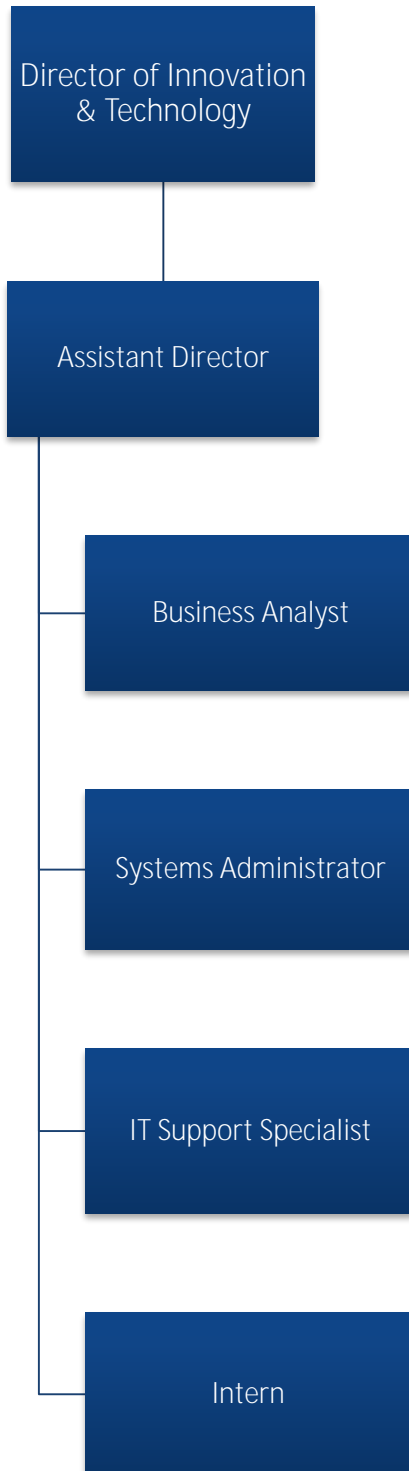
APPROPRIATIONS					
Fund 101 - GENERAL					
100	SALARIES AND WAGES	564,487	586,543	594,342	664,324
101	EMPLOYEE INSURANCE	95,429	102,171	106,741	142,886
102	OTHER EMPLOYEE BENEFITS	40,054	38,833	42,618	46,947
103	EMPLOYER PENSION COSTS	57,311	56,133	44,559	51,392
300	OTHER OPERATING	5,341	10,625	9,814	12,865
400	CONTRACTUAL SERVICES	79,327	76,442	73,835	75,048
500	INTERNAL SERVICES	10,472	11,153	11,153	12,279
601	UTILITIES	527	540	490	537
600	SUPPLIES	11,882	13,590	12,138	12,745

		864,830	896,030	895,690	1,019,023
Fund 501 - WATER AND SEWER					
100	SALARIES AND WAGES	156,730	163,036	165,092	175,869
101	EMPLOYEE INSURANCE	39,104	53,696	54,270	59,872
102	OTHER EMPLOYEE BENEFITS	11,895	11,990	12,488	12,845
103	EMPLOYER PENSION COSTS	15,969	15,124	12,742	13,155
200	CONTRA ACCOUNTS	(12)			
300	OTHER OPERATING		3,000	200	3,000
400	CONTRACTUAL SERVICES		500	125	501
500	INTERNAL SERVICES	2,741	3,108	3,108	3,595
601	UTILITIES	23		20	

		226,450	250,454	248,045	268,837
TOTAL APPROPRIATIONS					

		1,091,280	1,146,484	1,143,735	1,287,860

Innovation & Technology Department FY2024



Innovation and Technology Department







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.

FY2023 Highlights

	Implemented a Cartegraph Work Order software solution for Public Works and Parks & Forestry to provide live tracking for assets, work hours, and resources.
	Upgraded several city facility conference rooms with new AV to provide a consistent, easy to use interface for employees to utilize presentation, Zoom, and MS Teams.
	Evaluated GIS inventory requests and provided a subsequent recommendation regarding GIS staff scheduling.
	Increased notification functionality and design on the LFNOW Mobile App.
	Replaced 97 computers within the organization and drafted a fiscally responsible computer replacement strategy
	Completed a Sports Camera Evaluation for the Everett Field baseball diamond.



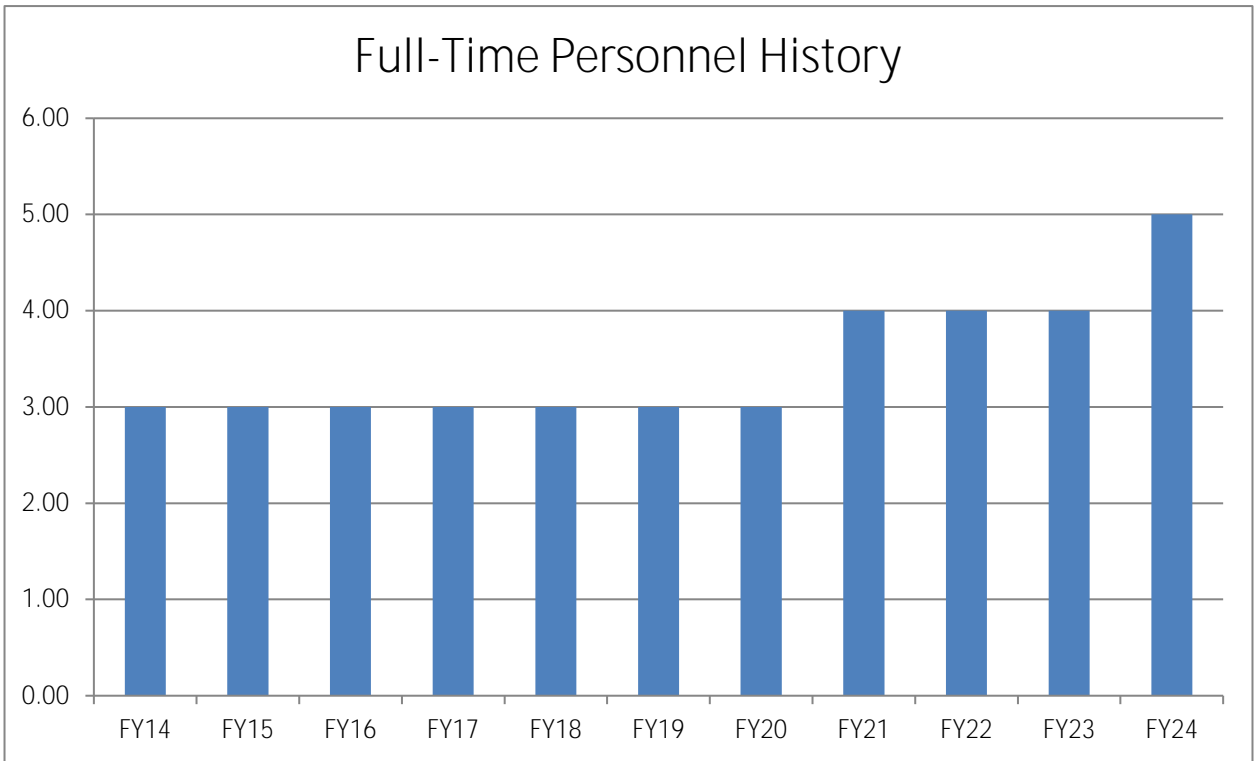
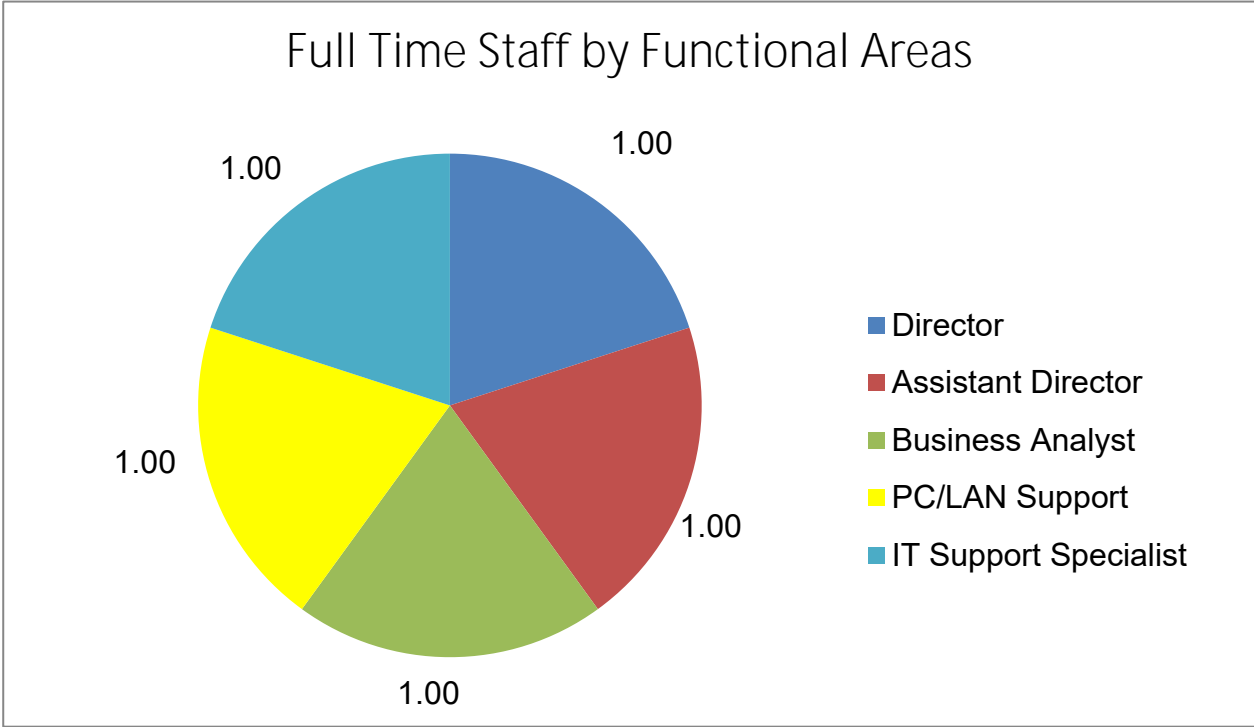
Successfully filled three IT positions open in the department.

FY2024 Initiatives and Programs

	Improving Athletic Field Technology by adding WiFi and Sports Cameras at Deerpath Park
	Providing greater camera coverage and security in critical areas including at City Buildings and Parks
	Maintaining the City's Enterprise Network through the replacement of a network switch at the Public Safety Building
●	Safeguarding the City's data network by implementing a Multi-Factor Authentication system
	Training and empowering City employees through MS Teams training program to better employees' knowledge on capabilities and utility of the application.
	Exploring systems to assist with asset and resource tracking system replacements for the Water Plant and Building Maintenance.

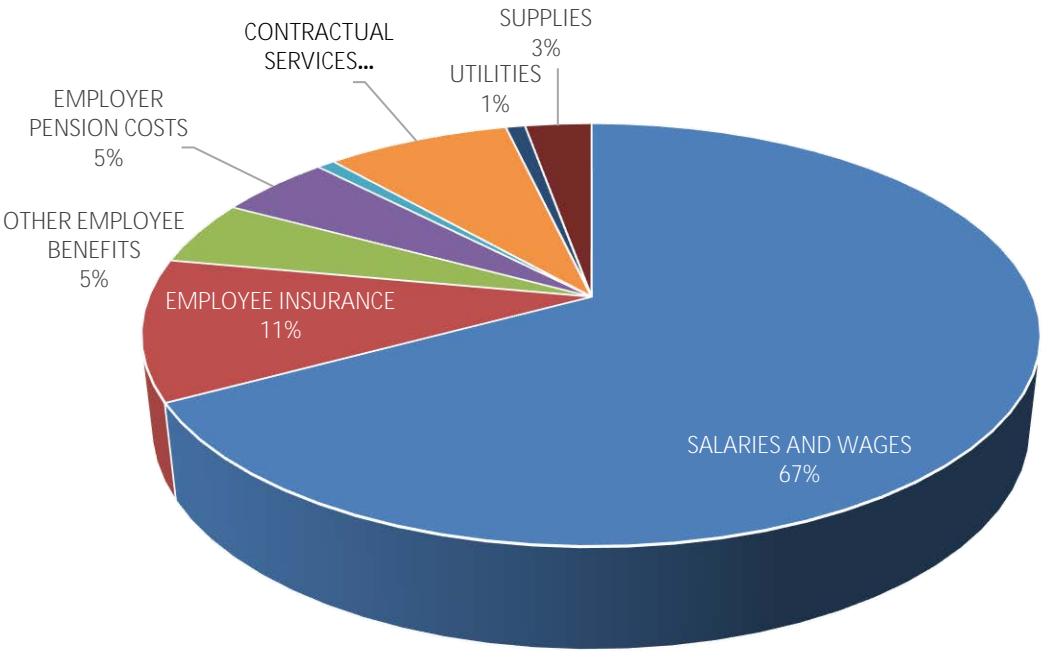
Performance Measurement	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Target
Data Availability Excluding Scheduled Maintenance	99.99%	99.91%	99.6%	99.9%
Percentage of Critical and High Helpdesk Requests Completed with Agreed Service Level	93.54%	92.88%	93%	95%
Server, Workstation, & Security Update Compliance Rate	97.06%	93.17%	97%	95%

THE CITY OF LAKE FOREST
FY2024
INNOVATION AND TECHNOLOGY



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

FY24 EXPENSES



Budget Data

FY2023 Amended	\$1,163,354
FY2024 Budget	\$1,197,985
Change from Prior Year:	\$34,631

INNOVATION AND TECHNOLOGY

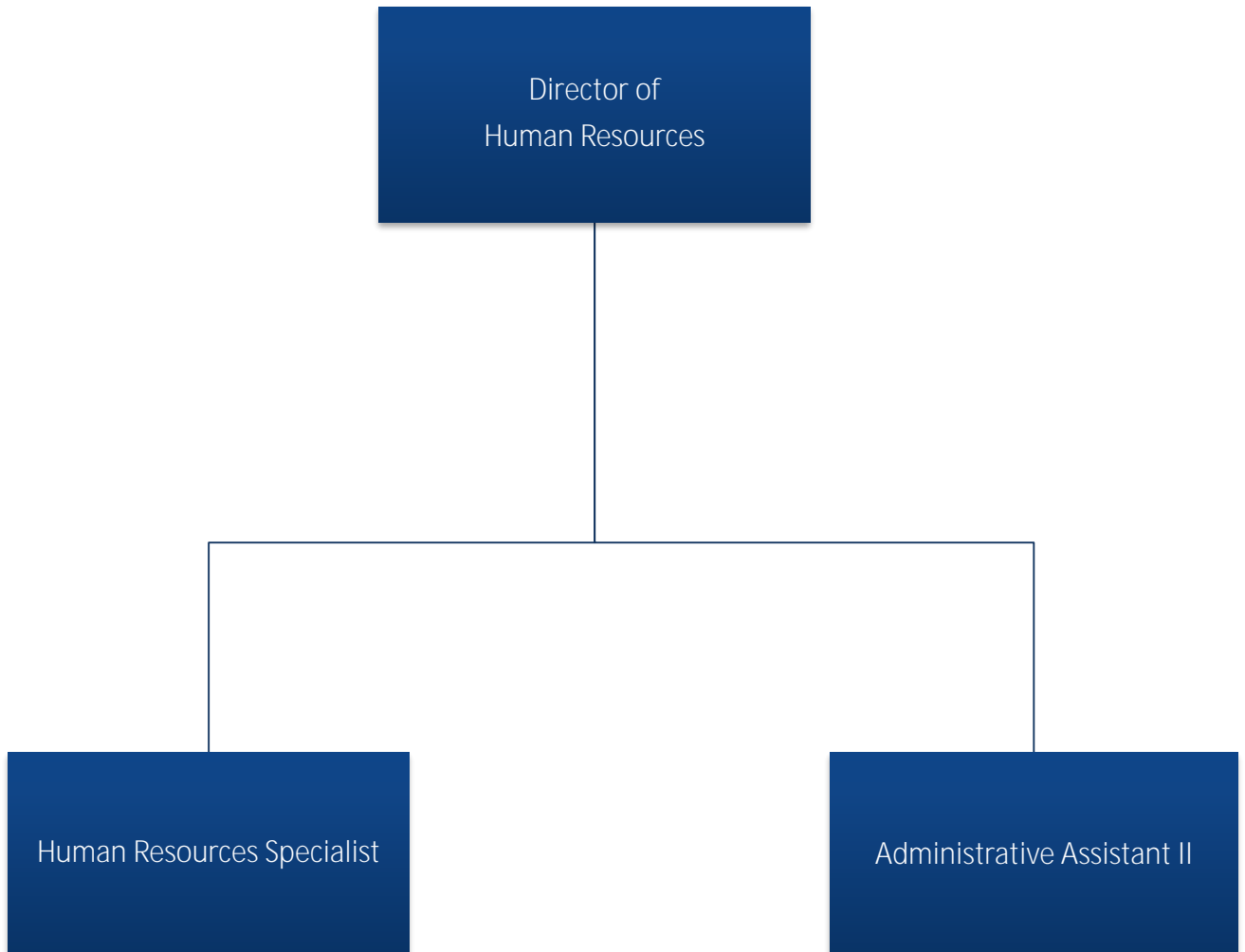
	<u>FY2023 Amended</u>	<u>FY2024 Budget</u>	<u>Change</u>
IT Department	\$1,163,354	\$1,197,985	2.98%
	<u>\$1,163,354</u>	<u>\$1,197,985</u>	2.98%

Increase for FY2024 is primarily due to increased operating capital expense.

INNOVATION AND TECHNOLOGY		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET

APPROPRIATIONS					
Fund 101 - GENERAL					
100	SALARIES AND WAGES	546,419	549,486	533,523	626,976
101	EMPLOYEE INSURANCE	62,299	64,380	58,973	100,921
102	OTHER EMPLOYEE BENEFITS	40,061	37,309	38,787	46,179
103	EMPLOYER PENSION COSTS	49,203	48,344	35,109	45,200
200	CONTRA ACCOUNTS	(391,348)	(507,925)	(507,925)	(571,711)
300	OTHER OPERATING	6,393	7,200	7,200	7,200
400	CONTRACTUAL SERVICES	565,291	700,541	700,541	645,065
601	UTILITIES	7,306	4,135	7,655	7,655
600	SUPPLIES	22,183	28,884	28,884	26,500
701	CAPITAL IMPROVEMENTS	179,980	231,000	231,000	264,000
TOTAL APPROPRIATIONS		1,087,787	1,163,354	1,133,747	1,197,985

Human Resources Department FY2024



Human Resources Department

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.

FY2023 Highlights



Recruitment efficiencies: HR partnerships and Spark Hire video interviews have moved a 12-16 week recruitment timeframe to 6.7 weeks

- HR Dashboard: HR has used the strategic reporting with HR data to help efficiently track lost time, make strategic recruitment decisions, and save manhours tracking data manually
- Risk Management: Partnered with a Risk Management organization to work with employees within hours of injury. Helps employees get proper treatments and limit lost time.



Public Safety Recruitment: Creative recruitment initiatives with a focus of on the job training. Created a CSO recruitment initiative that will allow Police to hiring promising CSOs directly as Police Officers

FY2024 Initiatives and Programs



Explore opportunities to enhance public safety recruitment efforts.

- Expand utilization of technology to innovate and automate internal human resources functions.



Pursue insurance benefit cost containment opportunities to protect the sustainability of City insurance plans.



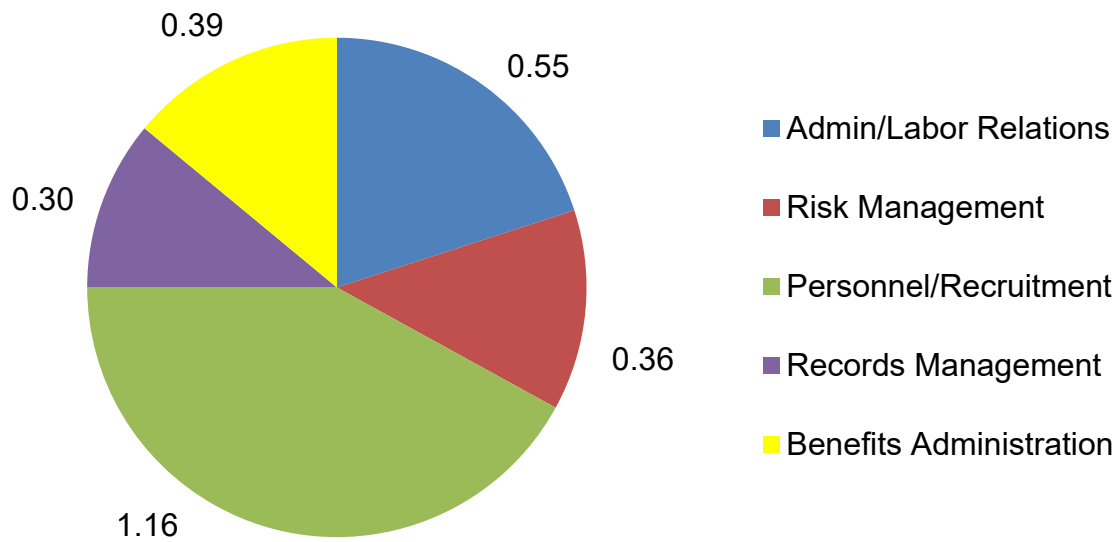
Ensure compliance with Federal and State employment laws.

- Facilitate leadership development and succession planning programs.
- Centralize and enhance internal human resource communications for City staff and retirees.
- Develop a retirement readiness program.

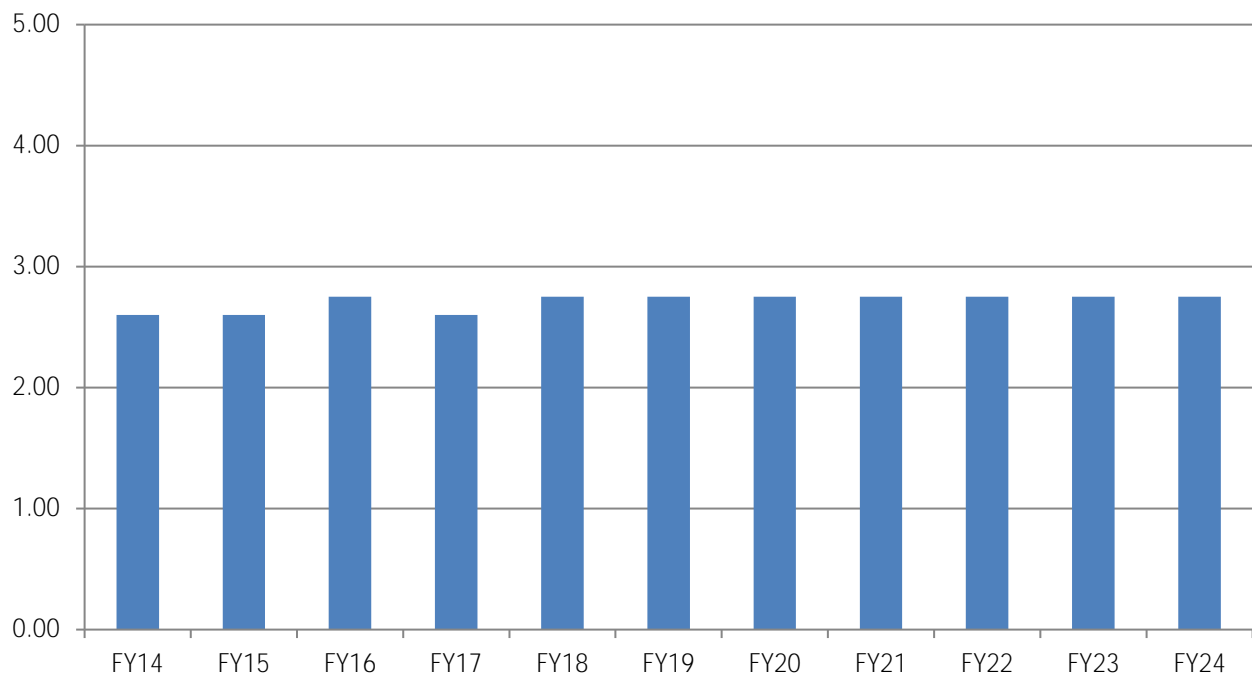
Performance Measurement* <i>All HR Measurements Based on Calendar Year</i>	2020 Actual	2021 Actual	2022 Projected	2023 Target
Workers Comp Claims With Lost Time < 3 days	15	11	8	10
Workers Comp Claims	27	24	24	25
Wellness Program Participation %	86.1%	45.4%	51.9%	75.0%
Wellness Program Incentive Earned %	44.1%	34.6%	36.57%	55.0%
Turnover (2020 <i>Nat'l Avg</i> – 22.00%)	5.37%	5.85%	10.14%	≤ 10.0%

THE CITY OF LAKE FOREST
FY2024
HUMAN RESOURCES

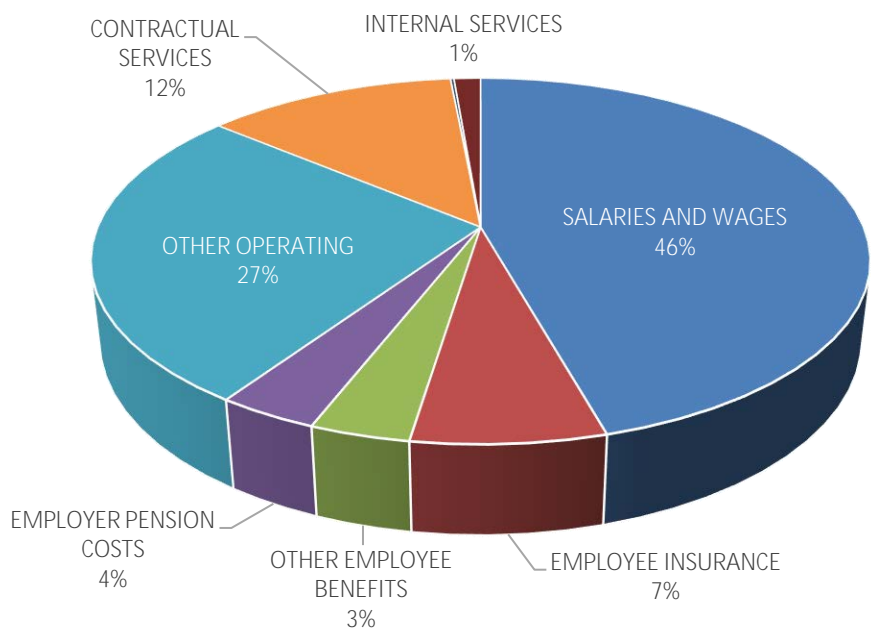
Full Time Staff by Functional Areas



Full-Time Personnel History



FY24 EXPENSES



Budget Data

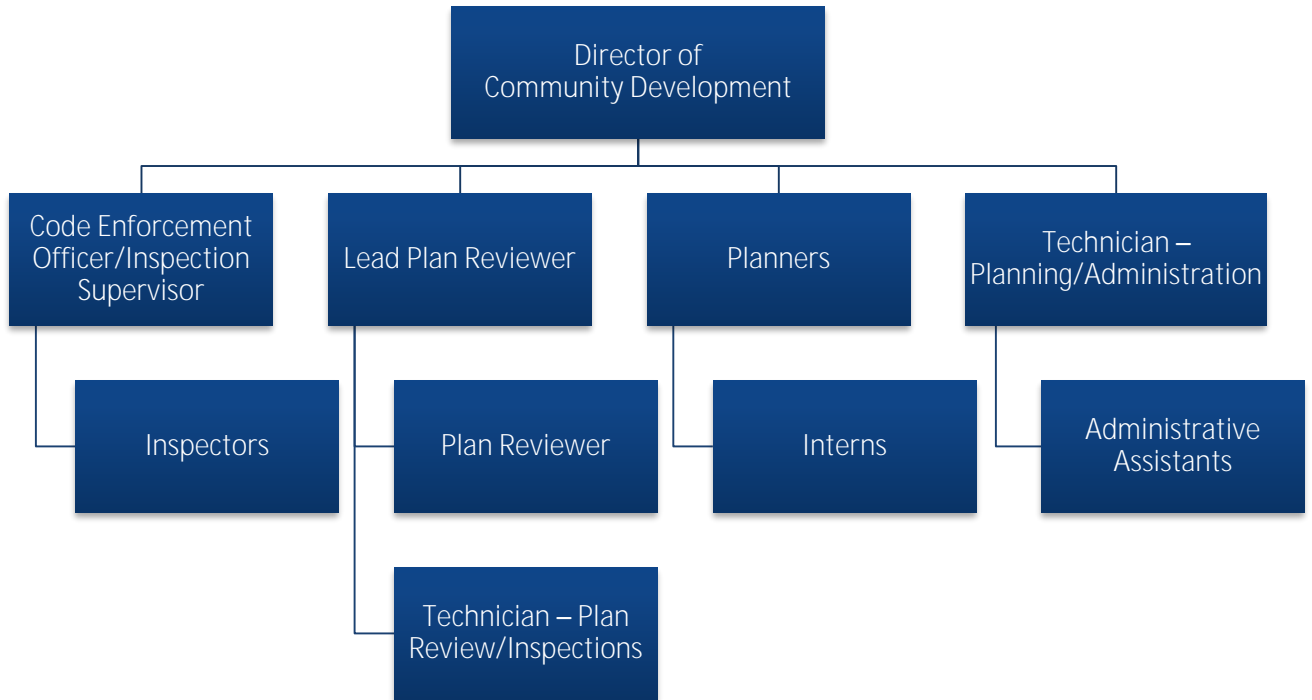
FY2023 Amended	\$606,395
FY2024 Budget	\$620,803
Change from Prior Year:	\$14,408

<u>HUMAN RESOURCES</u>	<u>FY2023 Amended</u>	<u>FY2024 Budget</u>	<u>Change</u>
HR Admin	\$565,345	\$582,753	3.08%
Fire & Police Comm	\$41,050	\$38,050	-7.31%
	<u>\$606,395</u>	<u>\$620,803</u>	2.38%

No significant change in budget. FY24 budget includes funding for a comprehensive workload analysis.

HUMAN RESOURCES		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET
<hr/>					
Dept 1701 - HR - ADMIN					
100	SALARIES AND WAGES	235,952	274,354	269,208	283,321
101	EMPLOYEE INSURANCE	32,447	46,188	38,649	42,154
102	OTHER EMPLOYEE BENEFITS	18,308	20,971	20,750	21,829
103	EMPLOYER PENSION COSTS	23,368	26,181	20,796	22,068
300	OTHER OPERATING	118,477	168,033	181,547	133,132
400	CONTRACTUAL SERVICES	7,580	20,600	20,000	71,000
600	SUPPLIES	1,308	1,650	2,000	1,050
500	INTERNAL SERVICES	12,112	7,368	7,368	8,199
		<hr/>	<hr/>	<hr/>	<hr/>
		449,552	565,345	560,318	582,753
Dept 1703 - HR - FIRE & POLICE COMMISSION					
300	OTHER OPERATING	40,575	35,550	37,750	32,050
400	CONTRACTUAL SERVICES	3,838	5,500	5,500	6,000
		<hr/>	<hr/>	<hr/>	<hr/>
		44,413	41,050	43,250	38,050
TOTAL APPROPRIATIONS		<hr/>	<hr/>	<hr/>	<hr/>
		493,965	606,395	603,568	620,803

Community Development Department FY2024



Community Development Department

Mission Statement



The Community Development Department works with all stakeholders to provide an exceptionally safe, vital 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.

FY2023 Highlights

	Several new restaurants opened. More are in the development/discussion phase.
	30 new single homes starts and near completion of a 45-unit multi-family residential building.
	Second annual Chicago Bears' Training Camp was deemed a success by the Bears and attendees.
	Construction of a new parking garage at Northwestern Lake Forest Hospital Campus is underway.
	Collaboration on the Senior Cottages with approvals in place from Boards, Commissions and the City Council.

	Various community engagement opportunities were offered as part of the update of the Central Business District chapter of the Comprehensive Plan.
	Re-positioned some department staff, replaced a retiree, elevated staff ready and willing to take on new challenges, continued the department's commitment to continuous process improvements.

FY2024 Initiatives and Programs

	Work in partnership toward a groundbreaking for the Senior Cottages.
	Evaluate the value of a Special Census to capture changing demographics and equalize Ward populations.
	Continue to build on the success of the Saturday Market – Celebrate the Season.
	Support Northwestern Lake Forest Hospital as expansion continues.
	Support and advise community institutions/organizations as upgrades, alterations and expansion is considered: schools, churches, the Library, the College, and others.

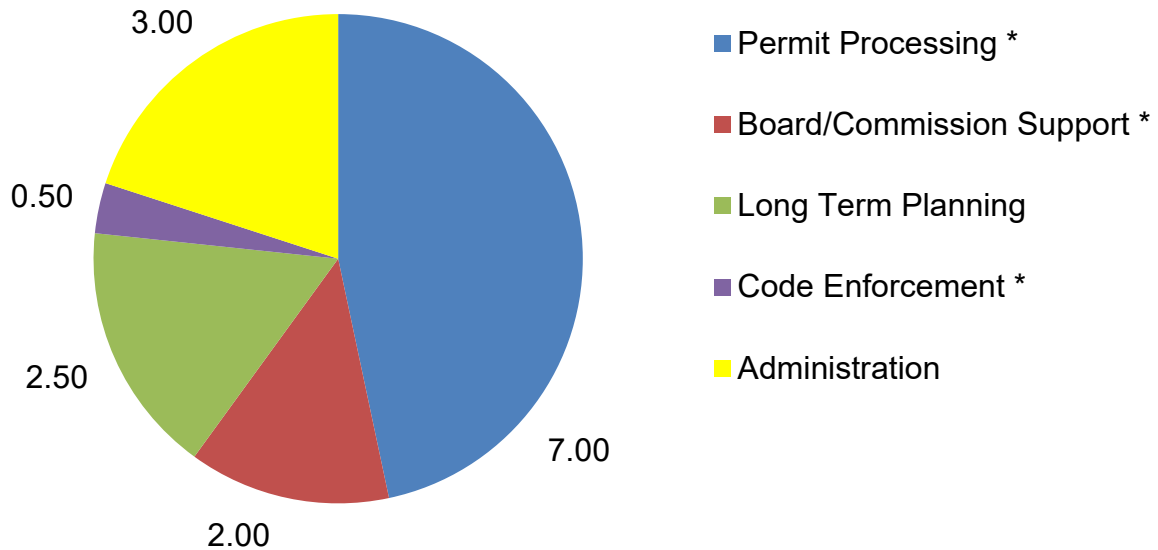
FY2024 Budget Notes

- ❖ New construction on the hospital campus is expected to generate significant permit fees.
- ❖ An additional planner position is requested to **support the department's** succession planning efforts.

Performance Measurement	Performance Target	FY2021 Actual	FY2022 Actual	FY2023 Projected
Plan Review/Permit Issuance Times (Standard/Fast Track)	15/5 working days	93%	8 days/6 days	11 days/5 days
Inspection Response Times	1 to 2 days	95%	97%	95%
Code Enforcement Complaint Response Times	2 days	90%	92%	90%
Board/Commission Approvals	1 meeting	82%	90%	81%

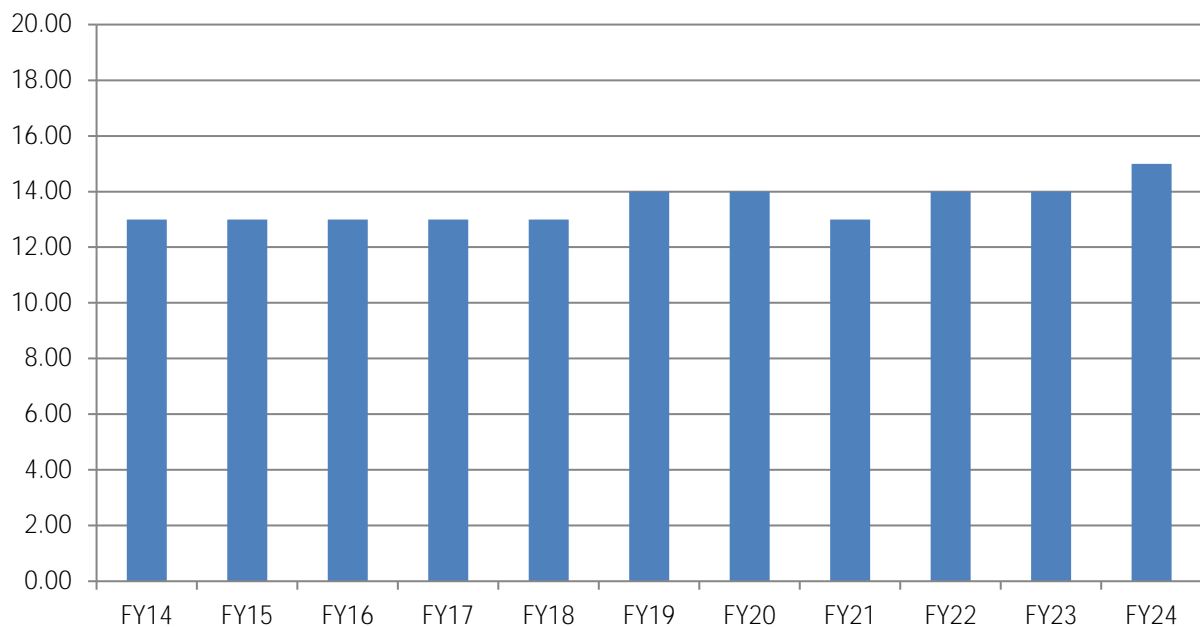
THE CITY OF LAKE FOREST
FY2024
COMMUNITY DEVELOPMENT

Full Time Staff by Functional Areas



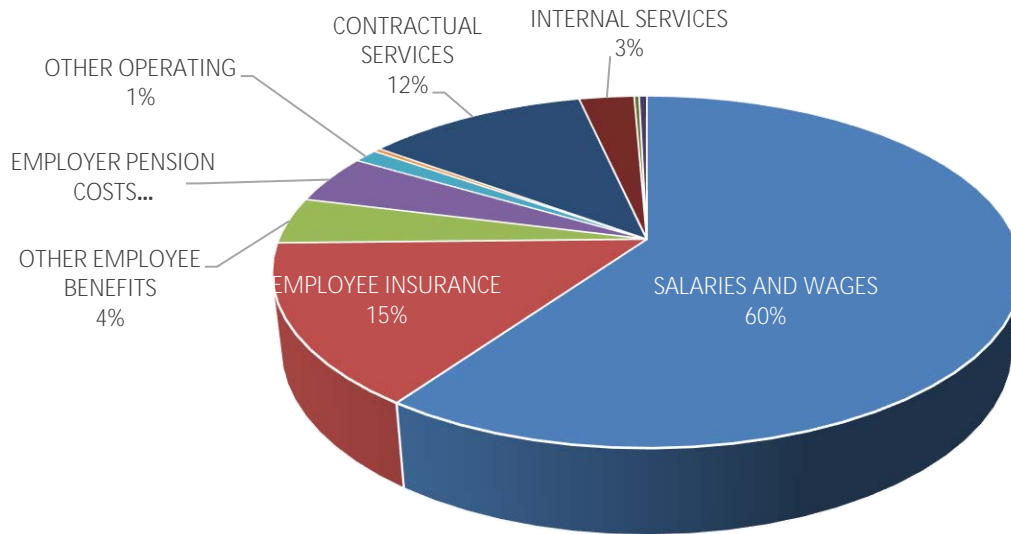
* Direct Customer Service Activities

Full-Time Personnel History



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

FY24 EXPENSES



Budget Data

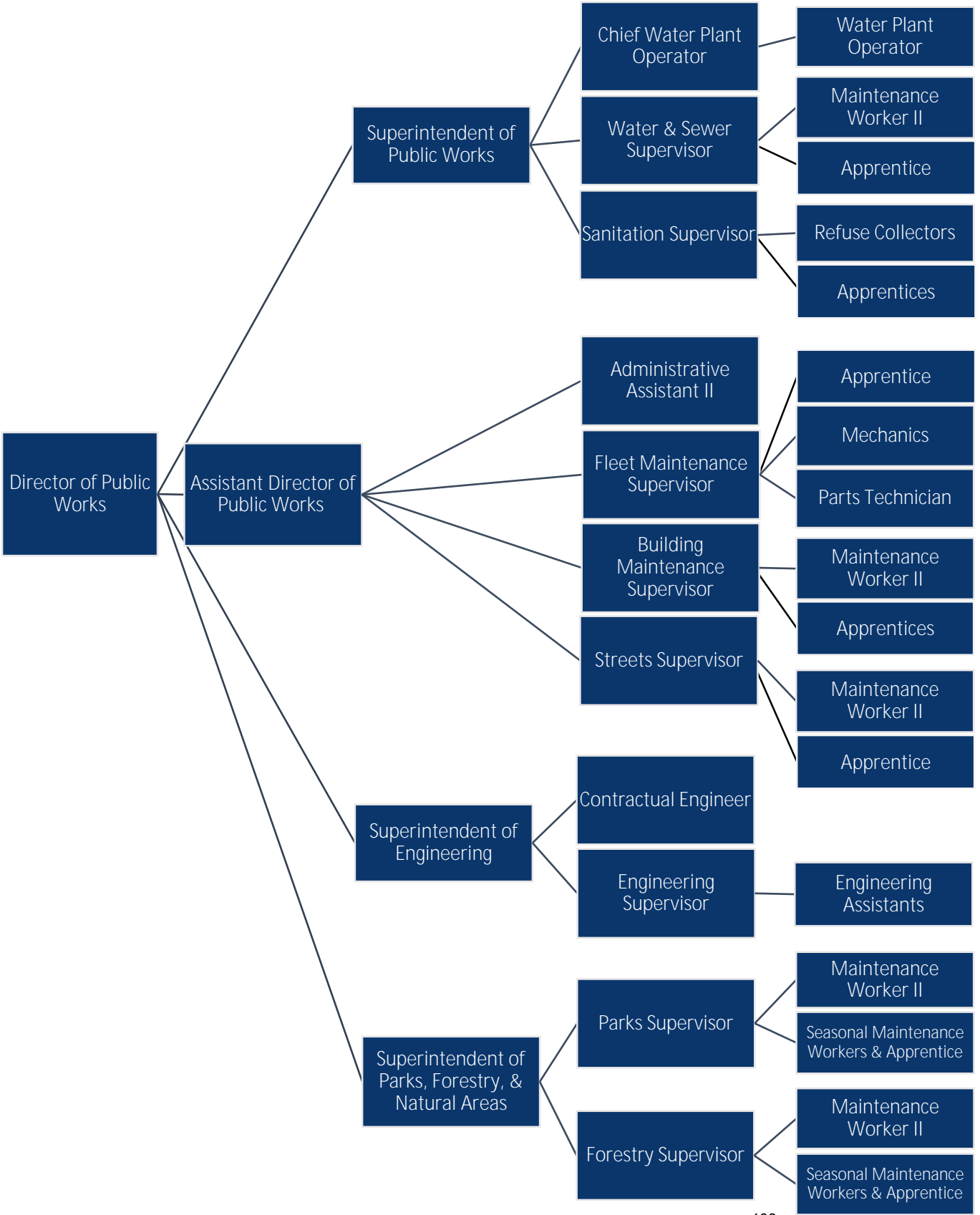
FY2023 Amended	\$2,421,110
FY2024 Budget	\$2,514,487
Change from Prior Year:	\$93,377

<u>COMMUNITY DEVELOPMENT</u>	<u>FY2023 Amended</u>	<u>FY2024 Budget</u>	<u>Change</u>
Community Development	\$2,176,207	\$2,217,543	1.90%
Economic Development	\$244,903	\$296,944	21.25%
	\$2,421,110	\$2,514,487	3.86%

Community Development budget includes one additional position offset by one-time expenses budgeted in FY23. Economic Development increases 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		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET
<hr/>					
ESTIMATED REVENUES					
006	LICENSES AND PERMITS	13,425	11,620	12,150	11,710
008	BUILDING PERMITS	1,909,668	1,200,000	1,923,000	1,300,000
010	CHARGES FOR SERVICES	426,014	340,783	391,665	328,168
013	FINES & FORFEITS	9,750	5,500	10,000	10,000
TOTAL ESTIMATED REVENUES		2,358,857	1,557,903	2,336,815	1,649,878
<hr/>					
APPROPRIATIONS					
Dept 3401 - COMMUNITY DEVELOPMENT					
100	SALARIES AND WAGES	1,215,744	1,322,762	1,252,790	1,449,890
101	EMPLOYEE INSURANCE	278,358	321,052	283,292	369,408
102	OTHER EMPLOYEE BENEFITS	87,921	96,333	90,884	104,731
103	EMPLOYER PENSION COSTS	121,262	123,887	91,522	109,575
200	CONTRA ACCOUNTS	(465)			
300	OTHER OPERATING	10,712	24,000	24,000	24,500
601	UTILITIES	9,649	8,925	8,925	8,945
400	CONTRACTUAL SERVICES	35,765	212,505	194,506	72,744
500	INTERNAL SERVICES	55,021	60,643	60,643	71,350
600	SUPPLIES	5,102	6,100	6,400	6,400
Totals for dept 3401 - COMMUNITY DEV		1,819,069	2,176,207	2,012,962	2,217,543
<hr/>					
Dept 3402 - ECONOMIC DEVELOPMENT					
100	SALARIES AND WAGES	51,000	53,126	53,126	52,984
101	EMPLOYEE INSURANCE	4,278	4,423	4,446	4,856
102	OTHER EMPLOYEE BENEFITS	3,373	2,934	3,586	3,065
103	EMPLOYER PENSION COSTS	5,317	5,155	4,278	4,239
300	OTHER OPERATING	3,875	6,500	6,761	6,800
400	CONTRACTUAL SERVICES	85,970	155,000	110,000	215,000
700	OPERATING CAPITAL		17,765	17,765	10,000
Totals for dept 3402 - ECONOMIC DEV		153,813	244,903	199,962	296,944
<hr/>					
TOTAL APPROPRIATIONS		1,972,882	2,421,110	2,212,924	2,514,487
<hr/>					

Public Works Department FY2024



Public Works Department

(Engineering, Fleet, Streets, Sanitation, Water & Sewer, Building Maintenance, Water Plant, Parks & Forestry)

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.

FY2023 Highlights



Assisted in managing construction impacts of **IDOT's Deerpath** and Rte. 41 Pump Station Project and **ComEd's** Bike Path Bridge Replacement Project



Received the Community Sustainability Program Excellence Award from the International City/County Management Association (ICMA) for the "**Rethink Recycling**" campaign



Completed the Forest Ave. Parking Lot Project utilizing sustainable and green infrastructure best management practices



Completed over 1,500 resident service **requests via the City's** Citizen Service Request System SeeClickFix



Completed numerous designs and studies as part of the **City's Capital Improvement** Program: Rockefeller/McCormick/Loch Ravine, Seminary Ravine Improvements, Pavement Management Program, McLennon-Reed Bridge Repairs Design, Water Plant Membrane Module Evaluation



Obtained grant funding for five upcoming projects totaling over \$8M+ awarded



Completed various Capital Improvement Program Projects: Burr Oak Area Storm Sewer Improvements, Bridge Replacements at Illinois and Woodland, Water Plant Pump Upgrades, and Deerpath Road Watermain Replacement (Ahwahnee – Golf)

FY2024 Initiatives and Programs



Implement new technologies to optimize operations to include a new work order system, snowplow route mapping, and water distribution monitoring



Continue to utilize the City Council approved grant services firm in identifying and developing grant opportunities and applications



Complete numerous Capital Improvement Program designs, studies, and projects



Oversee Parks and Forestry section as part of organizational realignment to better align resources and long-term goals



Initiate bluff stabilization project and boardwalk installation at Forest Park



Complete the Deerpath Community Improvement Park Project

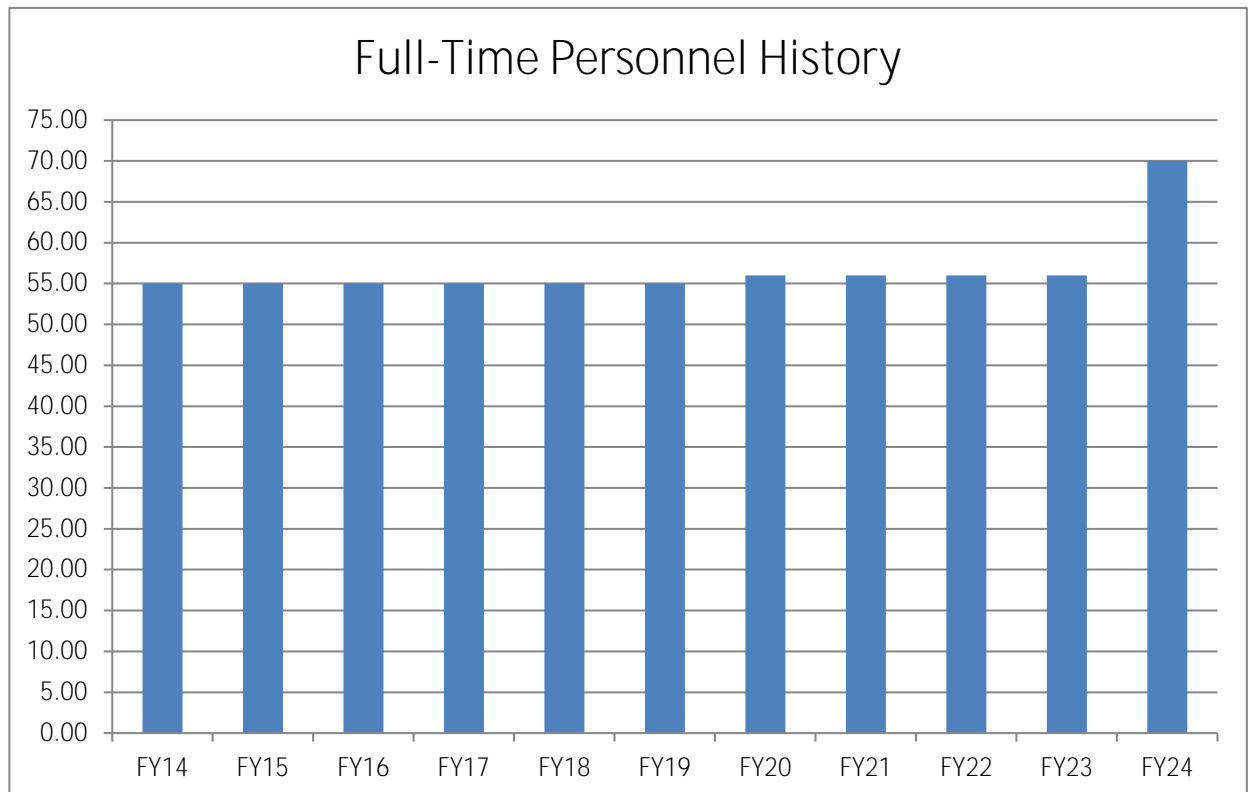
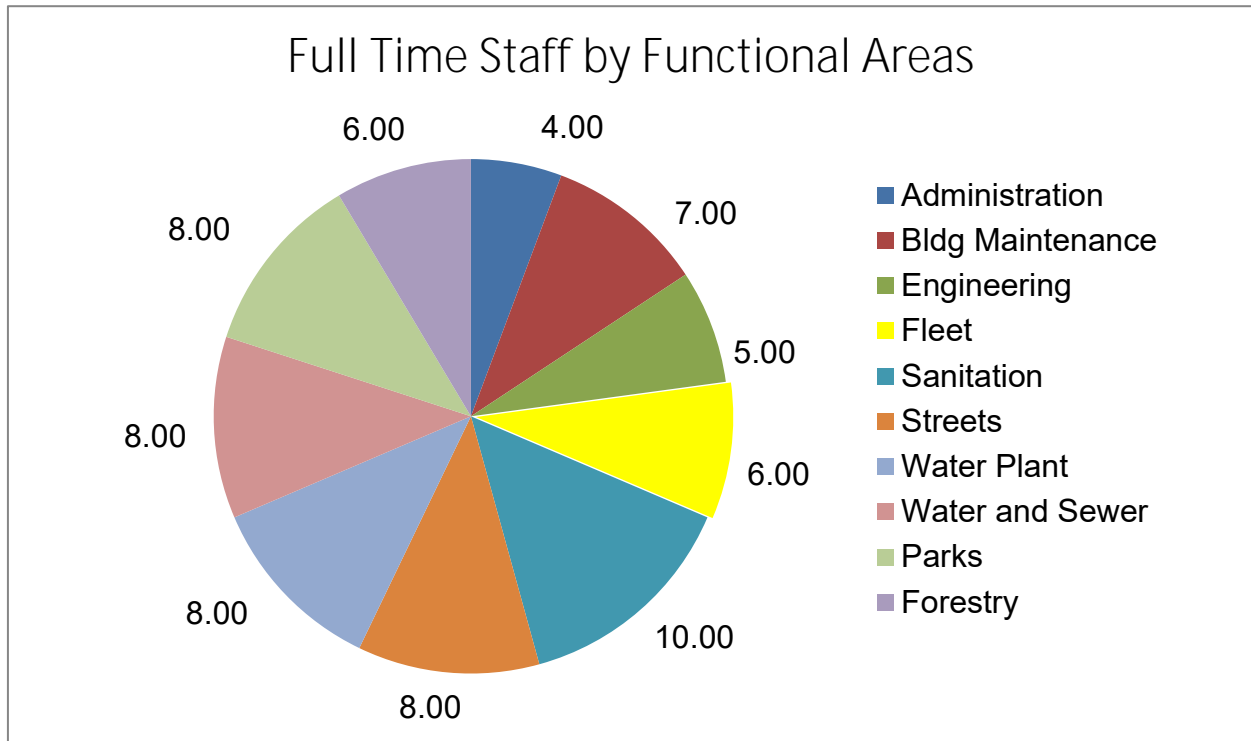


Continue to re-forest Lake Forest, with a focus on planting a more diverse tree canopy with an emphasis on the use of native trees

Performance Measurement	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Target
Engineering				
Annual City-wide pavement condition assessment (score 60 – 70 considered satisfactory)*	83.9	83	61	65
Annual IDOT Sufficiency Rating for 14 City-owned vehicular bridges (greater than 50 considered satisfactory per Federal guidelines)	73.1	72.7	72.7	72
Fleet				
Annual number of field service calls	97	81	76	75
Streets				
Annual completed streetlight inspection cycles	8	10	11	12
Annual electric/gas lamp poles painted	40	27	100	150
Annual completed sweeping cycles	4	4	5	8
Sanitation				
Recycling contamination rate	19%	18%	16%	10%
Water & Sewer				
Catch basins cleaned in a year	742	435	1,250	1,250
Watermain repairs completed within one day	92%	100%	100%	100%
Building Maintenance				
Average days to close municipal building requests	-	5.1	0.6	5
Water Plant				
Complete all chemical feed system quality control checks	99%	99%	99%	98%
Number of unscheduled Water Plant shutdowns per year (the lower the number the more efficient)	0	0	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				
Percentage of athletic field closures due to field conditions	34%	35%	35%	20%
Average age of playground structures	9.9	10.9	11.9	10
Forestry				
Annual number of trees planted	311	311	385	350
Annual percentage of tree inventory pruned (15% = 7 year cycle)	6%	6%	6%	15%

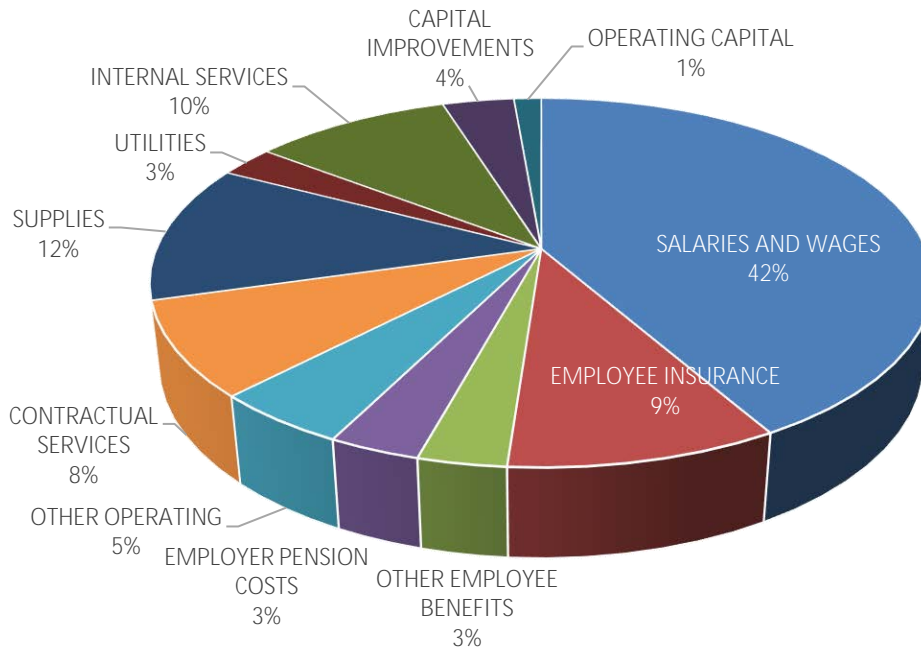
*The pavement condition assessment scoring system changed in FY2023. The FY2021 & FY2022 scores are from the old scoring system.

THE CITY OF LAKE FOREST
FY2024
PUBLIC WORKS



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

FY24 EXPENSES



Budget Data

FY2023 Amended	\$19,212,274
FY2024 Budget	\$19,485,791
Change from Prior Year:	\$273,517

<u>PUBLIC WORKS</u>	<u>FY2023 Amended</u>	<u>FY2024 Budget</u>	<u>Change</u>
Administration	\$823,413	\$879,192	6.77%
Building Maintenance	\$1,883,481	\$1,841,095	-2.25%
Engineering	\$1,130,288	\$1,071,546	-5.20%
Fleet	\$2,082,000	\$2,353,323	13.03%
Sanitation	\$2,628,325	\$2,818,307	7.23%
Storm Sewers	\$225,855	\$233,431	3.35%
Streets	\$2,457,254	\$2,491,809	1.41%
Water & Sewer	\$3,391,929	\$3,559,768	4.95%
Parks	\$2,943,411	\$2,865,936	-2.63%
Forestry	\$1,646,318	\$1,371,384	-16.70%
	<u>\$19,212,274</u>	<u>\$19,485,791</u>	1.42%

Increased personnel costs for Public Works Administration. Decrease in Engineering is due to reduced service level for GIS contract. Fleet increase is due to motor fuel costs. Sanitation, Fleet and Water/Sewer increases related to personnel costs associated with new apprentice program. Parks and Forestry reductions due to transfer of capital equipment replacement to Capital Fund.

PUBLIC WORKS ADMINISTRATION		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET

ESTIMATED REVENUES					
Fund 101 - GENERAL					
010	CHARGES FOR SERVICES	43,479	9,812	23,120	11,416
TOTAL ESTIMATED REVENUES		43,479	9,812	23,120	11,416

APPROPRIATIONS					
Fund 101 - GENERAL					
100	SALARIES AND WAGES	358,974	382,287	382,260	410,836
101	EMPLOYEE INSURANCE	76,271	78,817	79,615	87,751
102	OTHER EMPLOYEE BENEFITS	24,215	24,866	26,672	27,765
103	EMPLOYER PENSION COSTS	35,978	35,759	30,089	31,476
300	OTHER OPERATING	15,783	10,744	15,500	15,500
400	CONTRACTUAL SERVICES	18,840	28,259	28,259	28,259
500	INTERNAL SERVICES	43,836	58,715	58,715	68,013
601	UTILITIES	4,368	4,150	4,150	4,805
600	SUPPLIES	6,169	3,100	4,100	3,100
TOTAL APPROPRIATIONS		584,434	626,697	629,360	677,505

Fund 501 - WATER AND SEWER					
100	SALARIES AND WAGES	142,529	145,599	146,049	149,823
101	EMPLOYEE INSURANCE	25,981	26,373	27,135	29,370
102	OTHER EMPLOYEE BENEFITS	10,617	10,777	11,053	11,101
103	EMPLOYER PENSION COSTS	14,286	13,967	11,480	11,393
TOTAL APPROPRIATIONS		193,413	196,716	195,717	201,687

TOTAL APPROPRIATIONS-ALL FUNDS		777,847	823,413	825,077	879,192

PUBLIC WORKS - BUILDING MAINTENANCE		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET
<hr/>					
ESTIMATED REVENUES					
Fund 101 - GENERAL					
010	CHARGES FOR SERVICES	40,076	40,677	40,394	40,596
TOTAL ESTIMATED REVENUES		<hr/> 40,076	<hr/> 40,677	<hr/> 40,394	<hr/> 40,596
APPROPRIATIONS					
Fund 101 - GENERAL					
100	SALARIES AND WAGES	669,652	715,855	627,213	691,117
101	EMPLOYEE INSURANCE	139,964	148,846	120,751	138,964
102	OTHER EMPLOYEE BENEFITS	49,500	53,428	46,946	51,947
103	EMPLOYER PENSION COSTS	67,693	69,136	47,088	53,734
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	136,261	140,359	140,359	140,359
400	CONTRACTUAL SERVICES	204,057	214,490	210,174	225,169
601	UTILITIES	77,355	70,550	65,736	69,920
500	INTERNAL SERVICES	35,554	38,754	38,754	47,217
600	SUPPLIES	133,158	121,868	132,998	127,668
701	CAPITAL IMPROVEMENTS	153,107	150,000	150,000	135,000
700	OPERATING CAPITAL	129,804	160,195	160,195	160,000
TOTAL APPROPRIATIONS		<hr/> 1,796,105	<hr/> 1,883,481	<hr/> 1,740,214	<hr/> 1,841,095

PUBLIC WORKS - ENGINEERING		2021-22	2022-23	2022-23	2023-24
DESCRIPTION		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
<hr/>					
ESTIMATED REVENUES					
Fund 101 - GENERAL					
010	CHARGES FOR SERVICES	20,992	25,000	25,000	25,000
TOTAL ESTIMATED REVENUES		20,992	25,000	25,000	25,000
<hr/>					
APPROPRIATIONS					
Fund 101 - GENERAL					
100	SALARIES AND WAGES	429,812	459,740	458,863	486,506
101	EMPLOYEE INSURANCE	87,431	90,178	105,927	117,491
102	OTHER EMPLOYEE BENEFITS	32,013	34,291	34,146	36,430
103	EMPLOYER PENSION COSTS	42,231	43,614	33,108	35,960
200	CONTRA ACCOUNTS	(80)			
300	OTHER OPERATING	2,495	7,000	6,500	6,500
400	CONTRACTUAL SERVICES	354,182	305,689	334,577	194,289
600	SUPPLIES	2,226	8,385	6,800	7,200
500	INTERNAL SERVICES	26,014	27,168	27,168	30,487
601	UTILITIES	5,072	5,110	5,110	4,856
TOTAL APPROPRIATIONS		981,396	981,175	1,012,199	919,719
<hr/>					
Fund 501 - WATER AND SEWER					
100	SALARIES AND WAGES	113,914	117,815	117,615	121,205
101	EMPLOYEE INSURANCE	10,693	11,051	11,107	12,137
102	OTHER EMPLOYEE BENEFITS	8,418	8,812	8,820	9,067
103	EMPLOYER PENSION COSTS	11,566	11,435	8,826	9,418
TOTAL APPROPRIATIONS		144,591	149,113	146,368	151,827
<hr/>					
TOTAL APPROPRIATIONS - ALL FUNDS		1,125,987	1,130,288	1,158,567	1,071,546

PUBLIC WORKS - FLEET		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET
<hr/>					
ESTIMATED REVENUES					
Fund 601 - FLEET					
019	INTER-FUND TRANSFERS	1,867,730	1,962,964	1,964,839	2,353,327
017	OTHER REVENUE	9,800	3,000	8,160	3,000
014	INTEREST/INVESTMENTS	3,336	3,000	17,930	15,000
TOTAL ESTIMATED REVENUES		1,880,866	1,968,964	1,990,929	2,371,327
<hr/>					
APPROPRIATIONS					
Fund 601 - FLEET					
100	SALARIES AND WAGES	585,836	615,802	579,784	658,037
101	EMPLOYEE INSURANCE	113,258	117,134	107,806	134,015
102	OTHER EMPLOYEE BENEFITS	42,143	45,687	42,737	49,140
103	EMPLOYER PENSION COSTS	58,699	58,554	43,049	50,853
999	GASB AUDIT ENTRIES	(233,631)			
200	CONTRA ACCOUNTS	(15,610)			
300	OTHER OPERATING	166,671	227,660	226,660	229,546
400	CONTRACTUAL SERVICES	10,816	18,460	22,103	21,360
500	INTERNAL SERVICES	9,842	12,458	12,458	14,292
601	UTILITIES	3,090	3,245	3,080	3,080
600	SUPPLIES	979,361	983,000	1,207,000	1,193,000
TOTAL APPROPRIATIONS		1,720,475	2,082,000	2,244,677	2,353,323
<hr/>					

PUBLIC WORKS - SANITATION		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET
<hr/>					
ESTIMATED REVENUES					
Fund 101 - GENERAL					
010	CHARGES FOR SERVICES	66,528	63,300	63,300	63,300
012	SANITATION FEE	935,692	930,000	930,000	930,000
TOTAL ESTIMATED REVENUES		1,002,220	993,300	993,300	993,300
<hr/>					
APPROPRIATIONS					
Fund 101 - GENERAL					
100	SALARIES AND WAGES	1,018,423	1,065,089	1,034,300	1,105,336
101	EMPLOYEE INSURANCE	225,342	249,942	244,004	284,164
102	OTHER EMPLOYEE BENEFITS	74,440	78,896	76,357	82,374
103	EMPLOYER PENSION COSTS	101,891	102,190	76,178	85,403
200	CONTRA ACCOUNTS	(3,318)			
300	OTHER OPERATING	435,381	364,185	568,535	364,185
600	SUPPLIES	32,882	32,915	42,065	32,915
400	CONTRACTUAL SERVICES	97,278	109,000	109,000	109,000
500	INTERNAL SERVICES	585,675	620,633	620,633	748,962
601	UTILITIES	5,264	5,475	5,475	5,968
TOTAL APPROPRIATIONS		2,573,258	2,628,325	2,776,547	2,818,307
<hr/>					

PUBLIC WORKS - STORM SEWER		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET
<hr/>					
APPROPRIATIONS					
Fund 101 - GENERAL					
100	SALARIES AND WAGES	95,383	102,273	106,565	108,185
101	EMPLOYEE INSURANCE	25,636	26,373	22,077	29,011
102	OTHER EMPLOYEE BENEFITS	6,910	7,560	7,920	8,022
103	EMPLOYER PENSION COSTS	8,917	9,749	8,336	8,284
400	CONTRACTUAL SERVICES	5,284	13,232	3,889	13,232
600	SUPPLIES	17,909	16,668	26,011	16,697
701	CAPITAL IMPROVEMENTS		50,000	50,000	50,000
TOTAL APPROPRIATIONS		<hr/> 160,039	<hr/> 225,855	<hr/> 224,798	<hr/> 233,431

PUBLIC WORKS - STREETS		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET

ESTIMATED REVENUES					
Fund 101 - GENERAL					
002	OTHER TAXES	237,827	230,000	234,665	235,000
007	VEHICLE LICENSES	1,293,458	1,286,000	1,280,000	1,280,000
006	LICENSES AND PERMITS	248	500	1,370	500
010	CHARGES FOR SERVICES	53,890	81,743	81,743	85,837
TOTAL ESTIMATED REVENUES		1,585,423	1,598,243	1,597,778	1,601,337

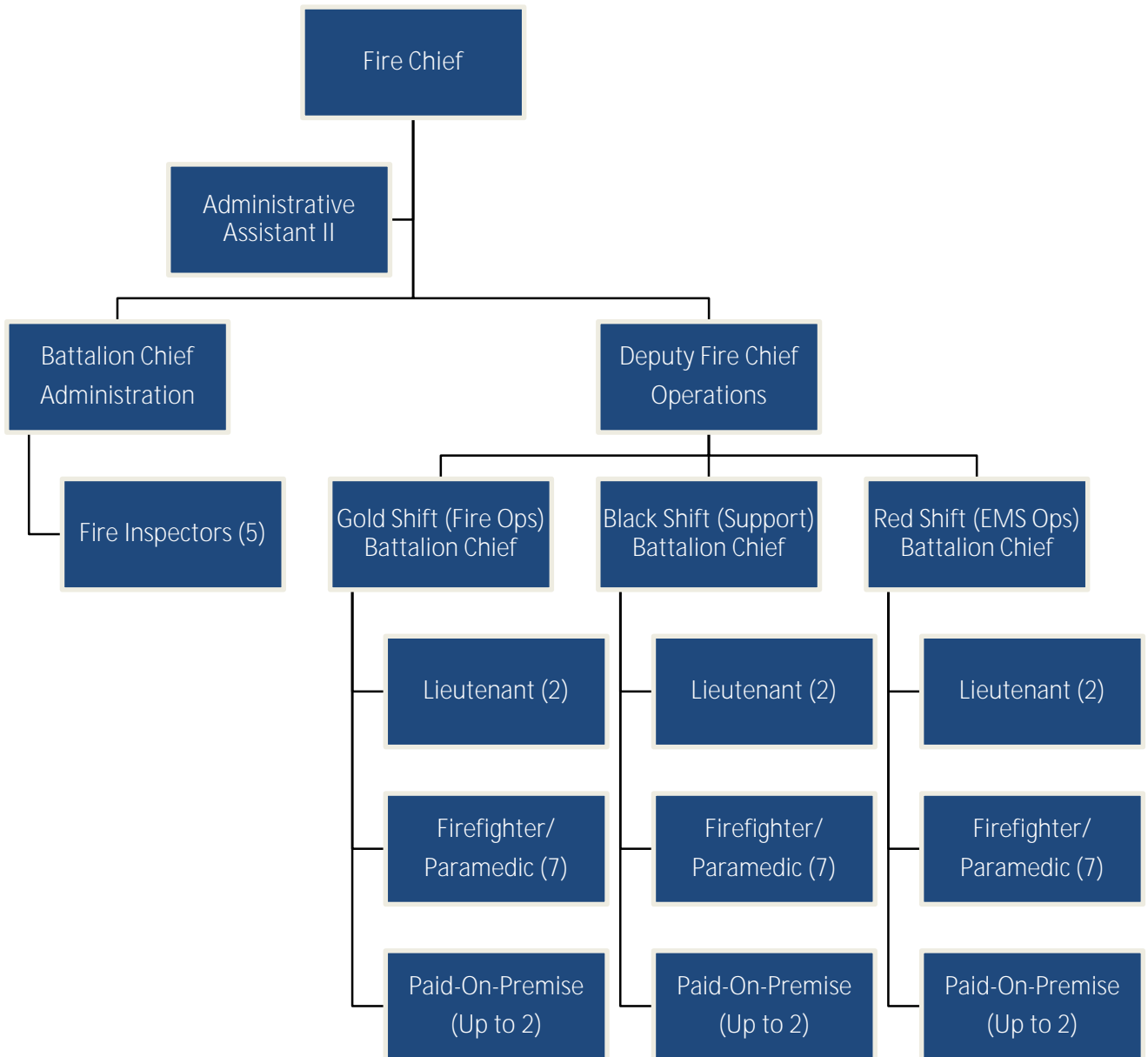
APPROPRIATIONS					
Fund 101 - GENERAL					
100	SALARIES AND WAGES	787,116	879,162	820,019	926,310
101	EMPLOYEE INSURANCE	203,480	210,324	200,986	221,418
102	OTHER EMPLOYEE BENEFITS	57,266	64,849	60,504	68,575
103	EMPLOYER PENSION COSTS	76,414	84,039	59,297	71,120
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	5,316	20,296	26,399	8,449
600	SUPPLIES	286,674	369,649	374,649	336,164
400	CONTRACTUAL SERVICES	108,211	103,380	106,380	87,470
500	INTERNAL SERVICES	324,151	384,030	384,030	453,361
601	UTILITIES	58,884	51,770	48,770	60,942
701	CAPITAL IMPROVEMENTS	201,155	289,755	289,755	258,000
TOTAL APPROPRIATIONS		2,108,667	2,457,254	2,370,789	2,491,809

PUBLIC WORKS - WATER AND SEWER		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET
<hr/>					
APPROPRIATIONS					
Fund 501 - WATER AND SEWER					
100	SALARIES AND WAGES	1,379,232	1,405,119	1,404,972	1,512,406
101	EMPLOYEE INSURANCE	306,938	323,863	318,441	364,097
102	OTHER EMPLOYEE BENEFITS	101,514	103,585	102,098	111,432
103	EMPLOYER PENSION COSTS	139,258	133,789	103,996	115,304
300	OTHER OPERATING	25,300	43,797	39,907	43,797
400	CONTRACTUAL SERVICES	352,635	316,033	317,175	317,290
601	UTILITIES	355,456	350,025	287,994	365,439
500	INTERNAL SERVICES	117,927	139,327	139,327	153,612
701	CAPITAL IMPROVEMENTS	82,918	143,800	136,453	143,800
600	SUPPLIES	353,942	432,591	508,445	432,591
TOTAL APPROPRIATIONS		3,215,120	3,391,929	3,358,808	3,559,768

PUBLIC WORKS - PARKS		2021-22	2022-23	2022-23	2023-24
DESCRIPTION		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
<hr/>					
ESTIMATED REVENUES					
Fund 220 - PARKS AND RECREATION					
009	GRANTS/CONTRIBUTIONS	71,175	56,000	81,000	63,000
010	CHARGES FOR SERVICES	44,953	41,500	40,656	51,000
TOTAL ESTIMATED REVENUES		<hr/> 116,128	<hr/> 97,500	<hr/> 121,656	<hr/> 114,000
APPROPRIATIONS					
Fund 220 - PARKS AND RECREATION					
100	SALARIES AND WAGES	1,287,868	1,392,895	1,338,365	1,305,377
101	EMPLOYEE INSURANCE	225,745	260,919	220,129	277,991
102	OTHER EMPLOYEE BENEFITS	95,771	103,130	100,128	98,230
103	EMPLOYER PENSION COSTS	133,451	135,216	103,439	101,262
300	OTHER OPERATING	99,127	114,316	112,116	111,791
400	CONTRACTUAL SERVICES	376,083	445,179	499,045	464,919
601	UTILITIES	12,351	12,945	17,245	15,642
500	INTERNAL SERVICES	186,790	208,011	208,011	238,424
600	SUPPLIES	156,755	162,300	153,600	152,300
701	CAPITAL IMPROVEMENTS				
700	OPERATING CAPITAL	83,981	108,500	108,500	100,000
TOTAL APPROPRIATIONS		<hr/> 2,657,922	<hr/> 2,943,411	<hr/> 2,860,578	<hr/> 2,865,936

PUBLIC WORKS - FORESTRY		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET
<hr/>					
APPROPRIATIONS					
Fund 220 - PARKS AND RECREATION					
100	SALARIES AND WAGES	569,297	627,205	609,789	646,620
101	EMPLOYEE INSURANCE	125,793	152,208	129,427	149,920
102	OTHER EMPLOYEE BENEFITS	41,877	48,087	48,255	49,898
103	EMPLOYER PENSION COSTS	57,172	61,133	48,237	50,760
200	CONTRA ACCOUNTS	(36,764)		(13,550)	
300	OTHER OPERATING	12,446	16,735	16,975	17,401
400	CONTRACTUAL SERVICES	149,828	148,300	138,000	153,923
500	INTERNAL SERVICES	149,263	137,766	137,766	145,862
600	SUPPLIES	41,521	54,000	59,237	54,000
700	OPERATING CAPITAL	4,170	3,000	3,000	3,000
701	CAPITAL IMPROVEMENTS	203,608	397,884	397,884	100,000
TOTAL APPROPRIATIONS		1,318,211	1,646,318	1,575,020	1,371,384

Fire Department FY2024



Fire Department

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.

FY2023 Highlights



Renovated Fire Station 1 kitchen at Public Safety Building that was supported financially by the Foreign Fire Insurance Board.



Upgraded/replaced medical equipment. Zoll Cardiac Monitor - New features include Ventilation Assist, pediatric CPR feedback, & TBI Dashboard. Zoll Autopulse - Mechanical CPR Device.



Placed another new hybrid vehicle in service.



Implemented new electronic scheduling software for personnel and payroll tracking.



Re-Established Risk Watch School Programs in partnership with Lake Forest Police and Northwestern Medicine to promote safety in the elementary schools.



Inter-departmental CPR and safety trainings for lifeguards and Public Works employees.

FY2024 Initiatives and Programs



Seek funding for ballistic body armor to protect personnel during an increasing number of violent events.



Community events and outreach including Citizen CPR classes, Risk Watch, & Citizen Fire Academy.



Continue current program of replacing outdated portable radios through outside funding to support department's communications.



Purchase of SimMan ALS, interactive manikin for immersive and realistic EMS training from basic assessment to critical care.



Continue partnership with Northwestern Medicine Lake Forest Hospital to provide staff instructors for their paramedic classes.



The department will continue to seek out opportunities to further limit carbon footprint through products that are sustainable and less harmful to the environment.

FY2024 Budget Notes

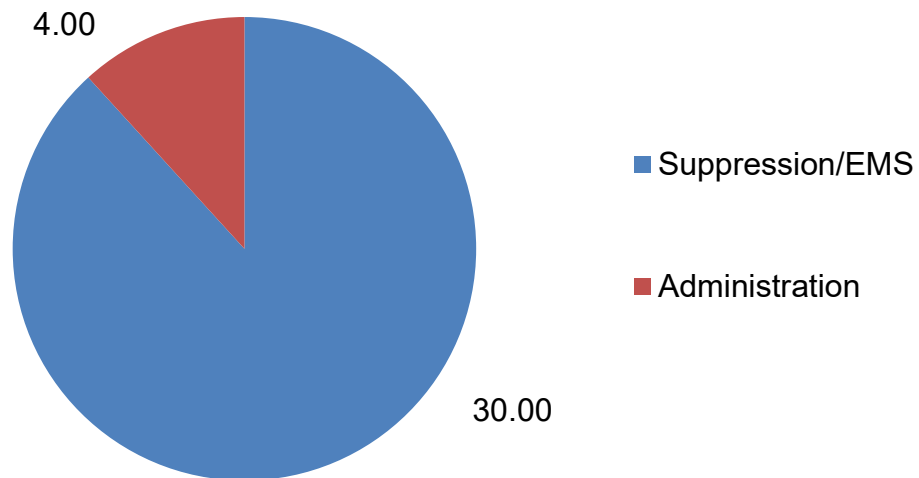
- Department has sought grants through the following programs: AFG, OSFM, Dennis Leary Foundation, and Heart Rescue.

Performance Measurement	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Target
Public Education Events	75*	75*	150	100
Average Emergency Response Time (lights & siren)	5:20	5:10	5:09	<5:00
Training Hours per day/per sworn staff	1.33	1.50	1.60	1.60
Annual Inspections	700*	750*	1100	1,169
Compliant Inspections in three visits or less	100%	100%	100%	100%

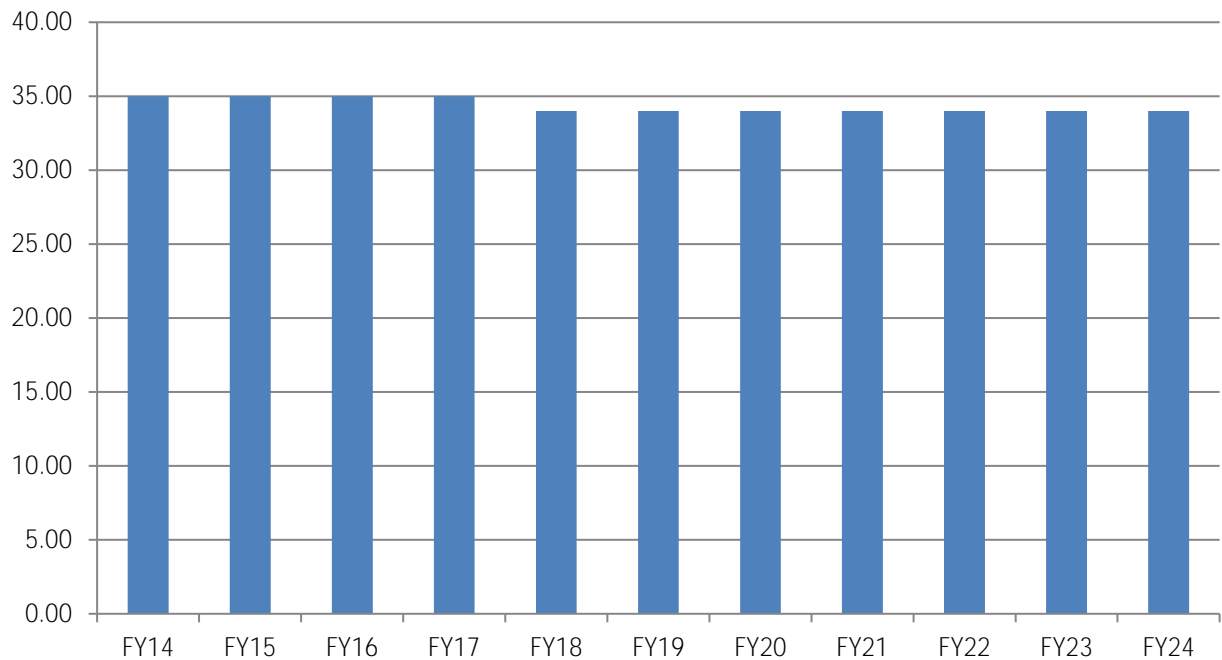
*Numbers affected due to COVID-19

THE CITY OF LAKE FOREST
FY2024
FIRE

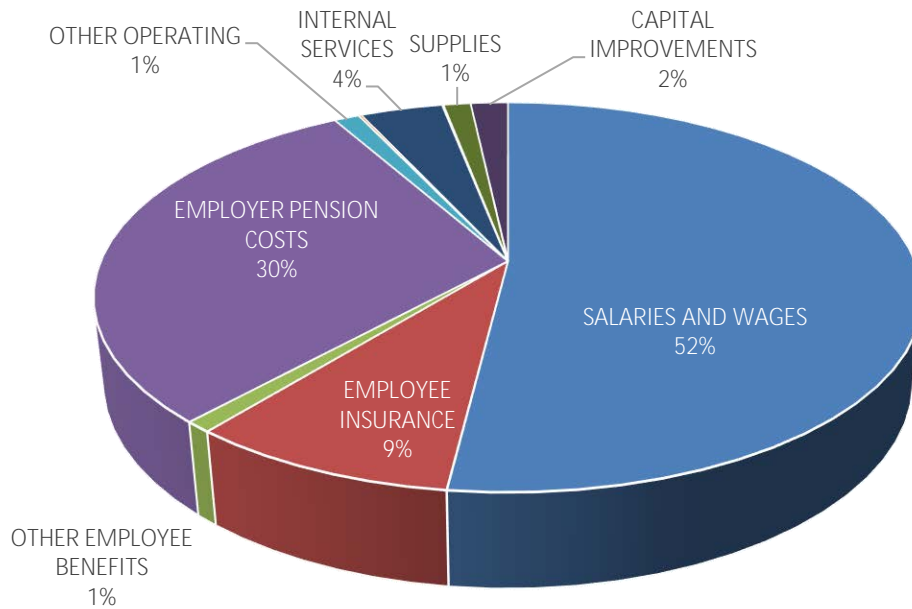
Full Time Staff by Functional Areas



Full-Time Personnel History



FY24 EXPENSES



Budget Data

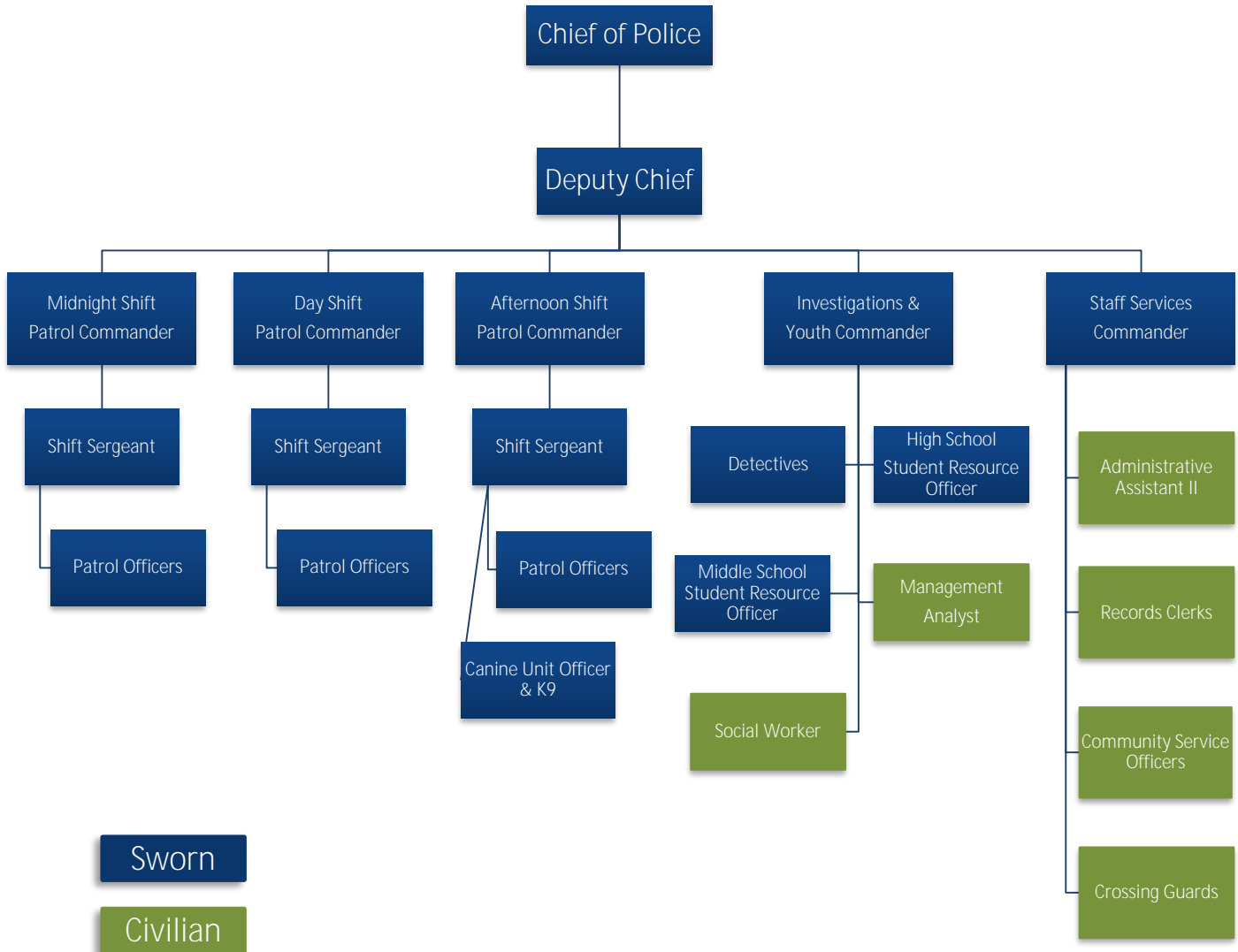
FY2023 Amended	\$8,418,517
FY2024 Budget	\$8,634,762
Change from Prior Year:	\$216,245

<u>FIRE</u>	<u>FY2023 Amended</u>	<u>FY2024 Budget</u>	<u>Change</u>
Fire	\$8,249,017	\$8,575,062	3.95%
Emergency Telephone	\$169,500	\$59,700	-64.78%
	\$8,418,517	\$8,634,762	2.57%

Fire FY24 budget increase due to increased personnel costs. Reduction in Emergency Telephone due to one-time expenses budgeted in FY23.

FIRE DEPARTMENT		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET
<hr/>					
ESTIMATED REVENUES					
Fund 101 - GENERAL					
001	PROPERTY TAXES	2,217,094	2,339,403	2,292,615	2,403,195
006	LICENSES AND PERMITS	865	500	110	500
010	CHARGES FOR SERVICES	1,907,907	1,639,832	1,728,910	1,831,502
TOTAL ESTIMATED REVENUES		4,125,866	3,979,735	4,021,635	4,235,197
<hr/>					
APPROPRIATIONS					
Fund 101 - GENERAL					
100	SALARIES AND WAGES	4,264,633	4,326,379	4,264,588	4,486,372
101	EMPLOYEE INSURANCE	692,059	709,552	708,581	770,714
102	OTHER EMPLOYEE BENEFITS	69,824	70,992	67,849	78,316
103	EMPLOYER PENSION COSTS	2,409,136	2,527,687	2,525,866	2,589,985
200	CONTRA ACCOUNTS	(36,088)			
300	OTHER OPERATING	73,578	86,050	85,450	91,450
400	CONTRACTUAL SERVICES	10,281	12,250	12,250	12,500
500	INTERNAL SERVICES	265,527	284,359	284,359	330,870
601	UTILITIES	4,199	3,285	3,548	5,866
600	SUPPLIES	98,106	178,463	178,463	108,989
701	CAPITAL IMPROVEMENTS	41,154	50,000	50,000	100,000
TOTAL APPROPRIATIONS		7,892,409	8,249,017	8,180,954	8,575,062
<hr/>					
Fund 205 - EMERGENCY TELEPHONE					
300	OTHER OPERATING		2,500	4,700	9,700
701	CAPITAL IMPROVEMENTS	67,696	167,000	167,000	50,000
TOTAL APPROPRIATIONS		67,696	169,500	171,700	59,700
<hr/>					
TOTAL APPROPRIATIONS - ALL FUNDS		7,960,105	8,418,517	8,352,654	8,634,762

Police Department FY2024



Police Department




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.

FY2023 Highlights

	Enacted preventative measures including education and outreach campaigns on motor vehicle theft and burglaries after responding to a record high volume of calls for this issue.
	Responded and assisted to a record high volume of mental health related calls.
	The loss of two patrol officers and three supervisors in the summer of 2022 proved challenging to meet staffing requirements and led to excessive overtime assignments.






Hired four new officers to assist in future staffing workload capacity.



Three new officers attended and completed the police academy.

FY2024 Initiatives and Programs

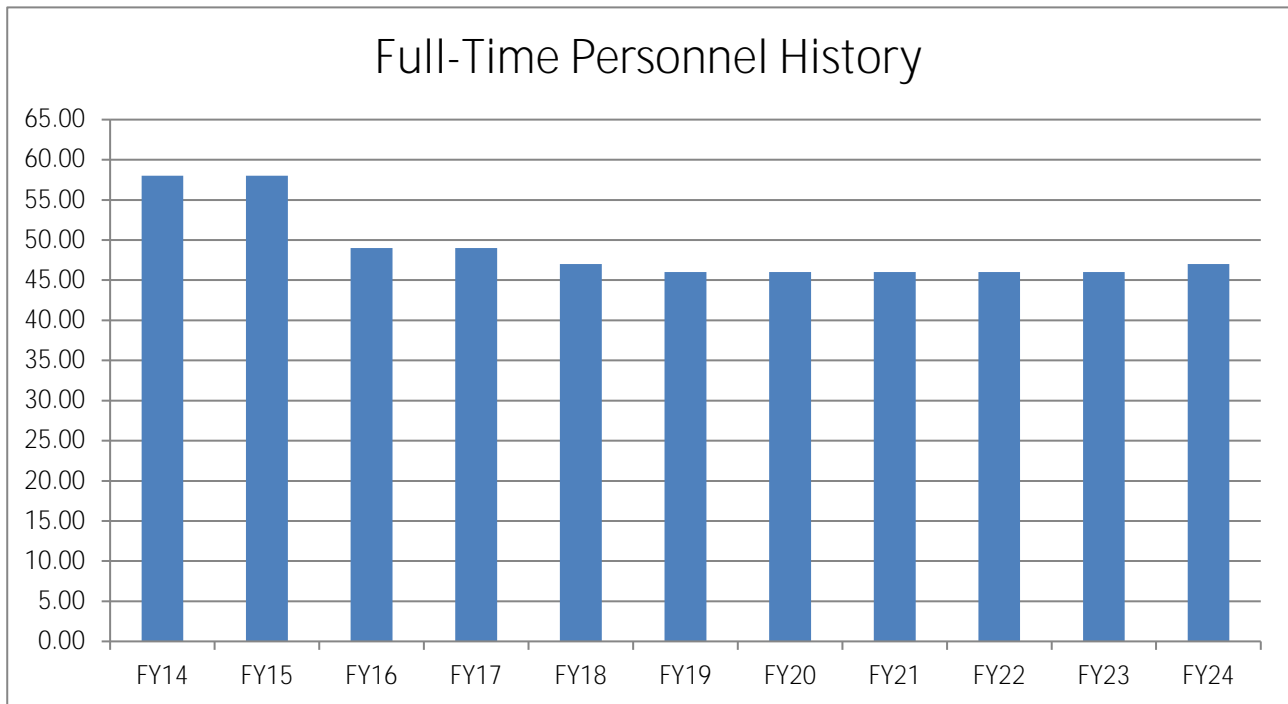
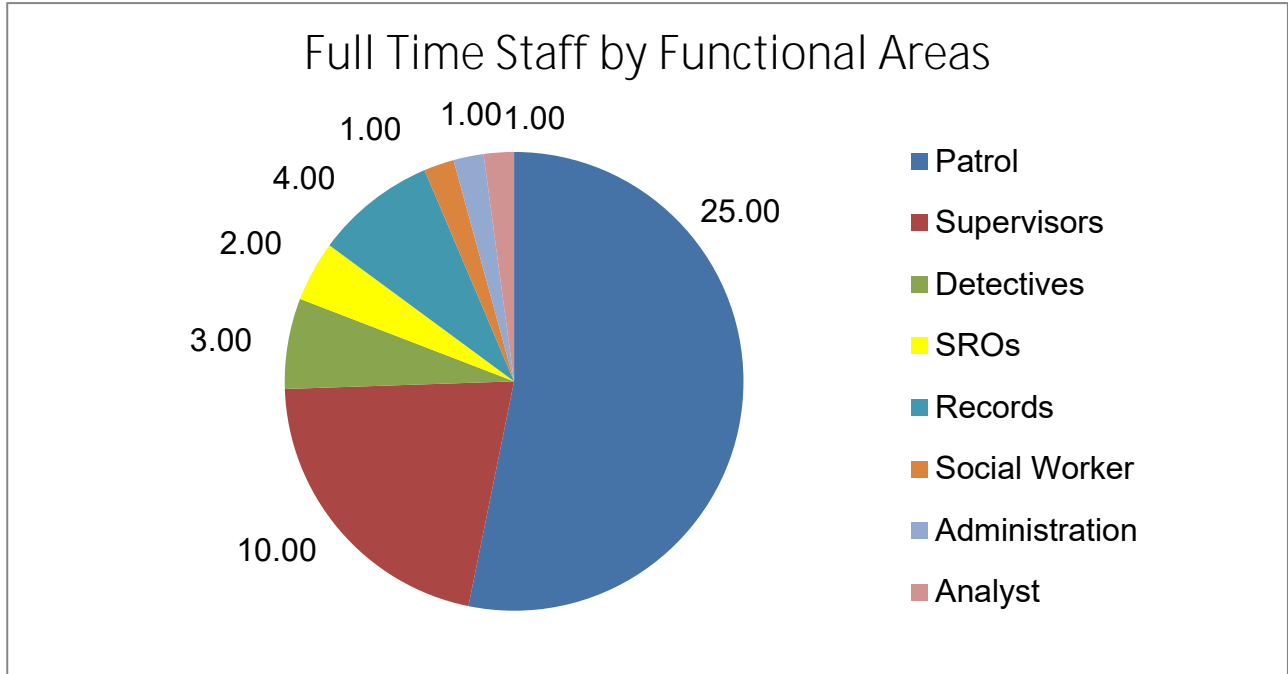
	Continue efforts to support industry-leading police/community initiatives that will support the community and increase and strengthen public trust and support.
	Work to fulfill numerous unfunded state mandates related to the SafeT Act which will affect police operations, including the need for additional police training, records management, and reporting requirements.
	Implement a police body worn camera and squad car video/audio system program. BWC's will go into operation with test groups in the spring of 2023 and full implementation at the start of FY24.

Performance Measures	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Target
Total Call Volume ¹	13,174	16,255	16,300	16,500
Traffic Collisions Handled	479	618	610	630
Total Number of FOIA request / Hours Staff spends on FOIA request ²	105/92 hrs.	172/114	140/100	**160/180
Total Number of DUI arrests	52	51	55	54

¹ Measured by calendar year

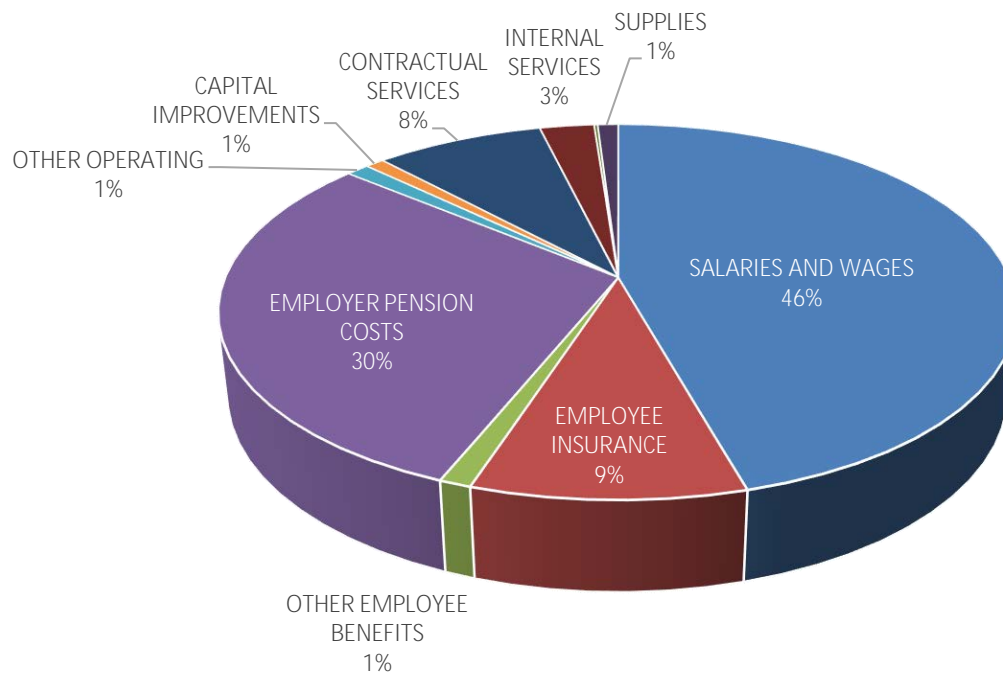
² BWC increases number of FOIA's and administrative time to process.

THE CITY OF LAKE FOREST
FY2024
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.*

FY24 EXPENSES



Budget Data

FY2023 Amended	\$12,106,855
FY2024 Budget	\$12,510,560
Change from Prior Year:	\$403,705

<u>POLICE</u>	<u>FY2023 Amended</u>	<u>FY2024 Budget</u>	<u>Change</u>
Police	\$11,889,355	\$12,180,360	2.45%
Emergency Telephone	\$217,500	\$330,200	51.82%
	<u>\$12,106,855</u>	<u>\$12,510,560</u>	3.33%

For FY24, \$50,000 in contractual dispatch services has been moved from General Fund to Emergency Telephone to offset annual maintenance for body and squad car camera system.

POLICE DEPARTMENT		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET

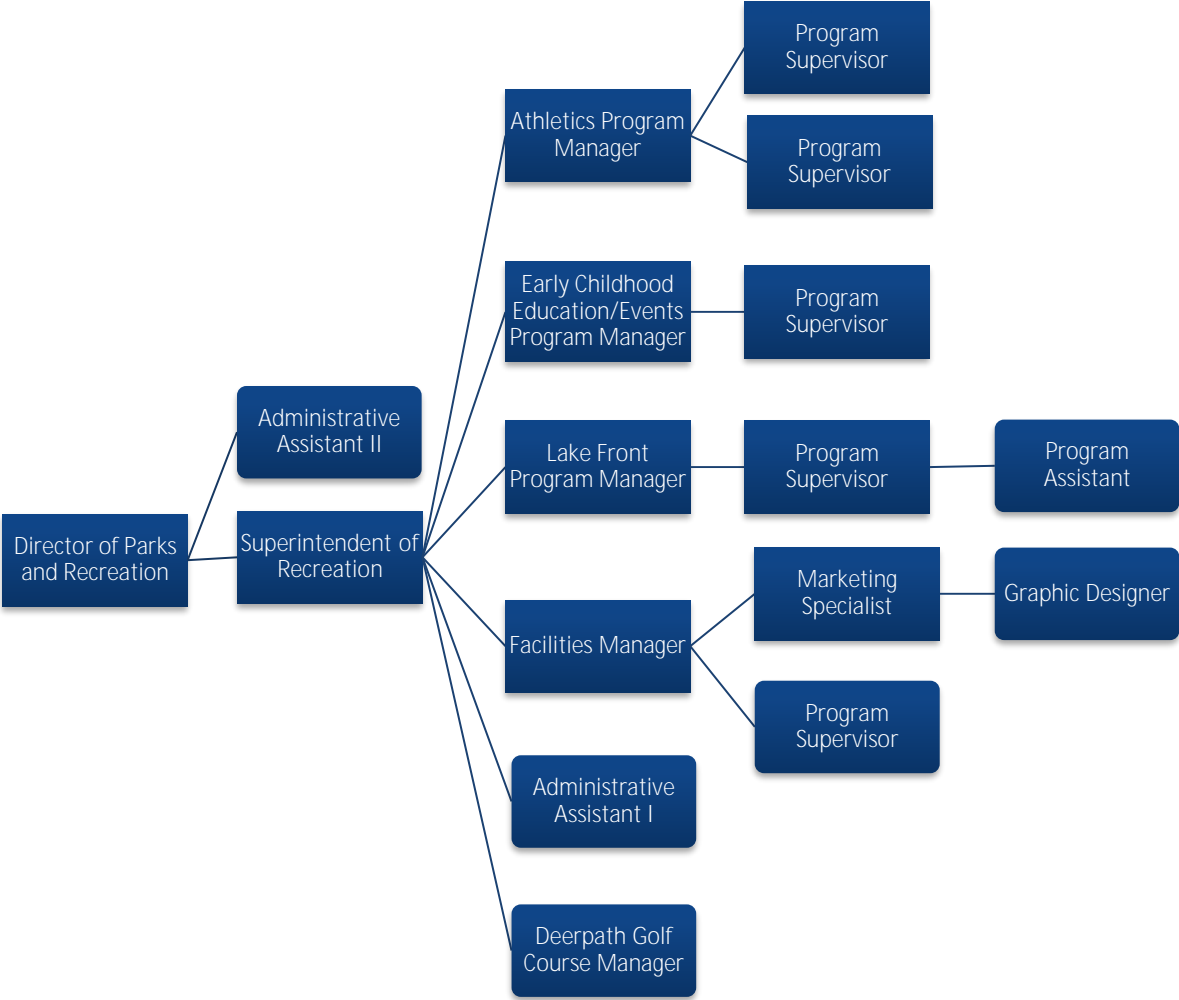
ESTIMATED REVENUES					
Fund 101 - GENERAL					
001	PROPERTY TAXES	2,974,995	3,188,755	3,124,980	3,284,419
006	LICENSES AND PERMITS	180	2,000	500	500
010	CHARGES FOR SERVICES	184,060	117,782	147,991	131,045
013	FINES & FORFEITS	246,931	207,550	242,200	245,450
TOTAL ESTIMATED REVENUES		3,406,166	3,516,087	3,515,671	3,661,414

APPROPRIATIONS					
Fund 101 - GENERAL					
100	SALARIES AND WAGES	5,326,528	5,685,107	5,565,830	5,711,273
101	EMPLOYEE INSURANCE	928,408	1,047,301	967,619	1,171,826
102	OTHER EMPLOYEE BENEFITS	108,689	132,909	117,387	137,662
103	EMPLOYER PENSION COSTS	3,418,909	3,658,106	3,628,832	3,745,402
200	CONTRA ACCOUNTS	(63,561)			
300	OTHER OPERATING	138,458	88,515	133,971	138,979
701	CAPITAL IMPROVEMENTS	21,625	78,637	78,000	50,000
400	CONTRACTUAL SERVICES	764,000	772,022	804,020	750,906
500	INTERNAL SERVICES	264,534	280,894	280,894	328,657
601	UTILITIES	11,251	11,264	12,344	21,377
600	SUPPLIES	216,563	134,600	136,400	124,278
TOTAL APPROPRIATIONS		11,135,404	11,889,355	11,725,297	12,180,360

Fund 205 - EMERGENCY TELEPHONE					
701	CAPITAL IMPROVEMENTS	12,357			64,000
400	CONTRACTUAL SERVICES	213,286	217,500	216,200	266,200
TOTAL APPROPRIATIONS		225,643	217,500	216,200	330,200

TOTAL APPROPRIATIONS - ALL FUNDS		11,361,047	12,106,855	11,941,497	12,510,560

Parks and Recreation Department FY2024



Parks and Recreation Department (Recreation and Golf)

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.

FY2023 Highlights

	Successfully implemented programming and recreational opportunities for our residents
	Completed the design phase for Deerpath Park Improvements and reserved potential funding based on 10-year comprehensive master park plan
	Completed the sand renourishment on the lakefront and finished the design phase for the bluff stabilization project at Forest Park
	Completed improvement project and reopened Veteran's Park
	Installed a splash pad at Townline Community Park

	Deerpath Golf Course installed and opened "The Lawn", a 30,000 square foot putting and short game chipping practice area
	Cemetery completed the design for the renovation of the Memorial Garden Phase II project and prepared for the construction phase

FY2024 Initiatives and Programs

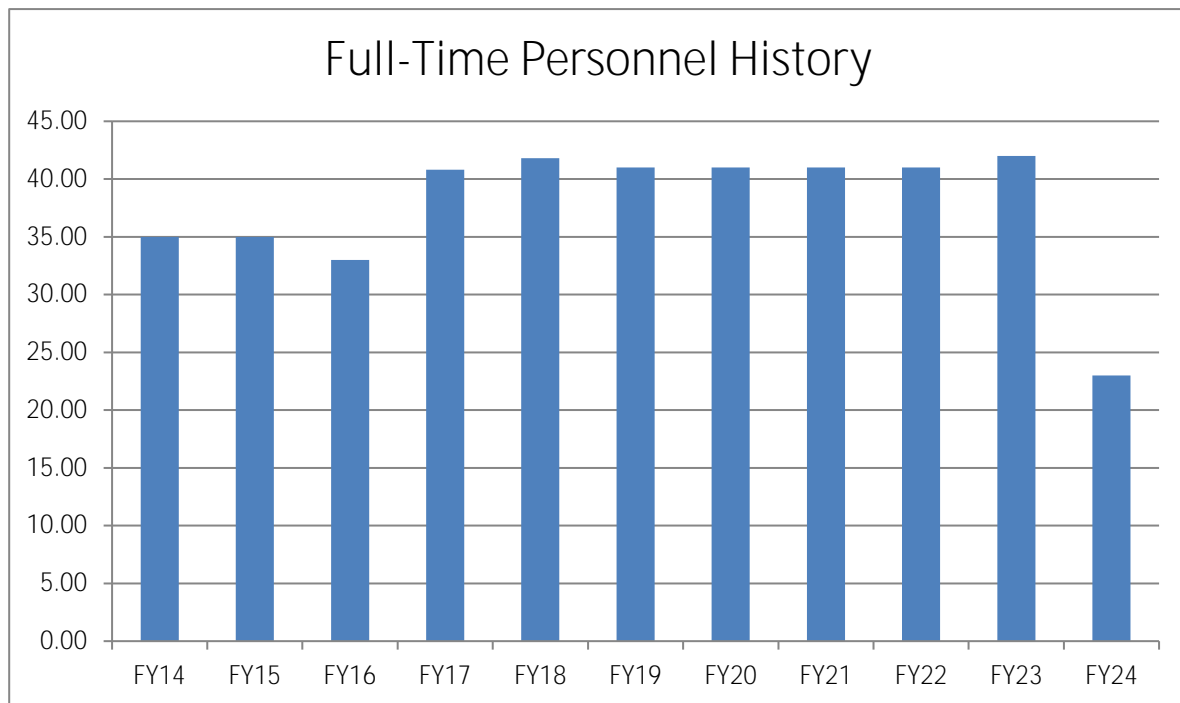
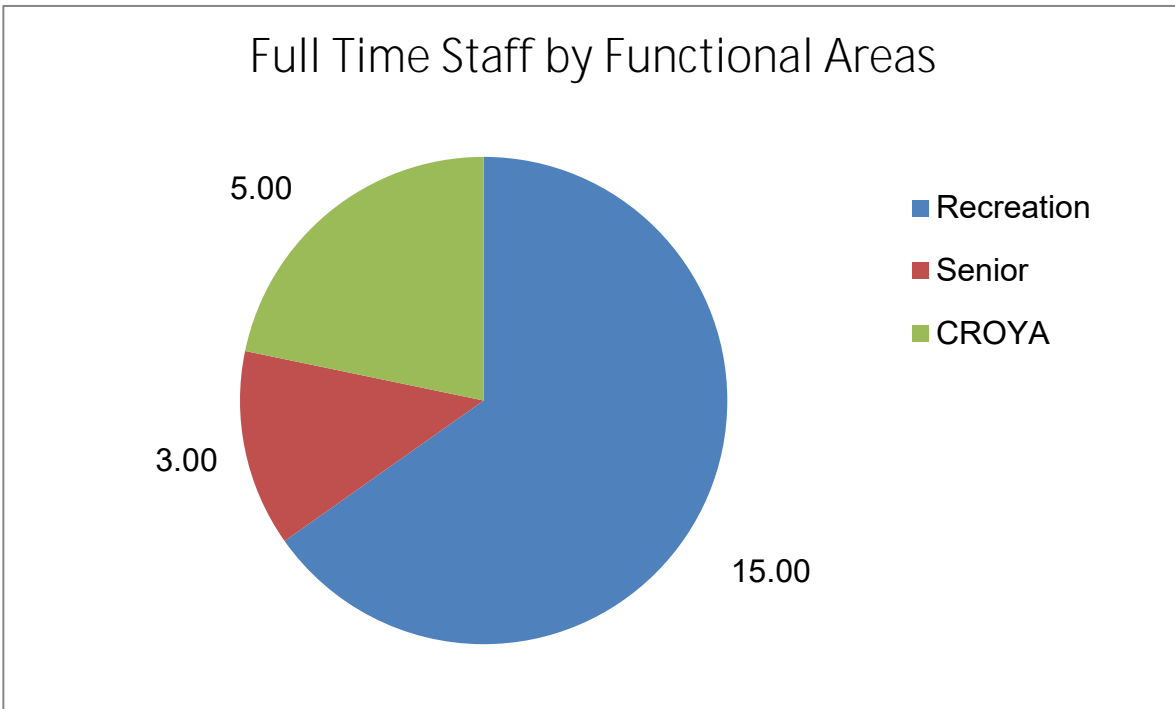
	Complete the Deerpath Community Improvement Park Project
	Dedicate further staffing to growth in programming and other activities within the community
	Obtain funding and complete the boardwalk installation at Forest Park Beach
	Installation of the Monument at Veteran's Park Memorial Day 2023

FY2024 Budget Notes

- Recreation program fees increased at 3% for FY24
- Increase in temporary salaries to cover the State mandated minimum wage increases to \$13.00 on January 1, 2024

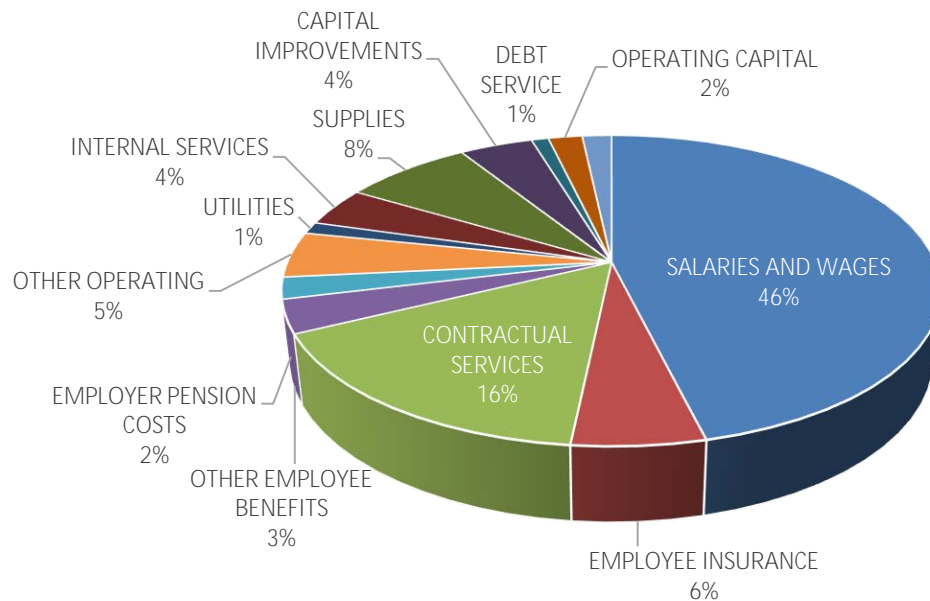
Performance Measurement	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Target
Annual attendance at free community events	1000	3800	4100	4200
Course Utilization Rate (# Rounds Sold/Total Available Rounds)	74%	71%	71%	73%
Annual repeat business percentage (golf outings only)	81%	85%	90%	93%
Golf Course Net Promoter Score (measures customer experience)	75.1	60.1	72.2%	>70

THE CITY OF LAKE FOREST
FY2024
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.*

FY24 EXPENSES



Budget Data

FY2023 Amended	\$9,223,122
FY2024 Budget	\$9,313,125
Change from Prior Year:	\$90,003

PARKS AND RECREATION

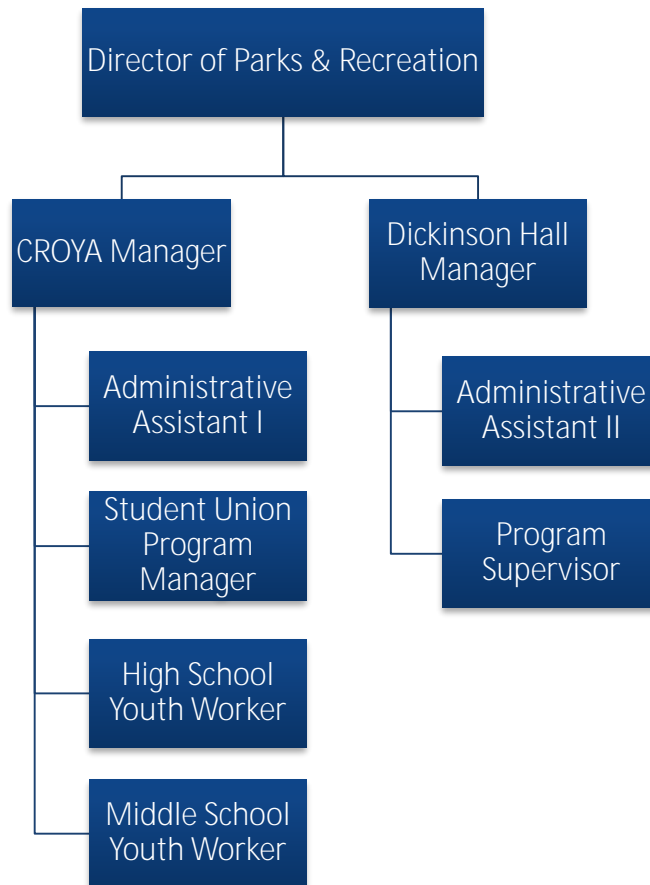
	<u>FY2023 Amended</u>	<u>FY2024 Budget</u>	<u>Change</u>
Recreation	\$5,362,042	\$5,397,852	0.67%
Special Recreation	\$594,383	\$616,241	3.68%
Golf Course	\$2,004,263	\$1,954,599	-2.48%
CROYA	\$658,362	\$725,030	10.13%
Seniors	\$604,072	\$619,403	2.54%
	<u>\$9,223,122</u>	<u>\$9,313,125</u>	0.98%

Golf reductions due to one-time capital expenses in FY23. Recreation reflects closure of Wildlife Discovery Center, including one full-time position. CROYA increase due to shift of .6 FTE from Recreation to CROYA.

RECREATION DEPARTMENT	2021-22	2022-23	2022-23	2023-24
DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
Fund 220 - PARKS AND RECREATION				
ESTIMATED REVENUES				
001 PROPERTY TAXES				2,160,517
002 OTHER TAXES				80,000
009 GRANTS/CONTRIBUTIONS	177,275	215,203	230,445	2,000
010 CHARGES FOR SERVICES	2,701,661	3,228,206	2,811,677	3,072,063
014 INTEREST/INVESTMENTS				60,000
017 OTHER REVENUE				30,500
TOTAL ESTIMATED REVENUES	2,878,936	3,443,409	3,042,122	5,405,080
APPROPRIATIONS				
100 SALARIES AND WAGES	2,671,866	2,826,562	2,803,314	2,874,415
101 EMPLOYEE INSURANCE	233,506	288,645	269,362	296,930
102 OTHER EMPLOYEE BENEFITS	200,007	209,869	211,046	212,888
103 EMPLOYER PENSION COSTS	154,495	155,438	135,275	148,991
200 CONTRA ACCOUNTS			(30)	
300 OTHER OPERATING	162,901	153,558	170,388	183,401
400 CONTRACTUAL SERVICES	600,777	594,826	586,384	654,431
500 INTERNAL SERVICES	256,096	272,562	272,562	284,458
601 UTILITIES	50,473	51,000	27,000	28,893
600 SUPPLIES	350,081	416,862	404,326	318,445
700 OPERATING CAPITAL	91,327	205,450	125,000	185,000
701 CAPITAL IMPROVEMENTS	50,823	107,270	107,270	50,000
800 INTER-FUND TRANSFERS	50,000	80,000	50,000	160,000
TOTAL APPROPRIATIONS	4,872,352	5,362,042	5,161,897	5,397,852
Fund 224 - SPECIAL RECREATION				
100 SALARIES AND WAGES	49,336	47,961	49,848	62,299
101 EMPLOYEE INSURANCE	2,941	3,040	3,034	4,127
102 OTHER EMPLOYEE BENEFITS	3,170	3,669	3,348	4,766
103 EMPLOYER PENSION COSTS	5,181	5,755	4,001	4,984
400 CONTRACTUAL SERVICES	273,026	274,488	277,021	291,356
701 CAPITAL IMPROVEMENTS	27,554	259,470	194,846	248,709
TOTAL APPROPRIATIONS	361,208	594,383	532,098	616,241
TOTAL APPROPRIATIONS - ALL FUNDS	5,233,560	5,956,425	5,693,995	6,014,093

DEERPATH GOLF COURSE		2021-22	2022-23	2022-23	2023-24
DESCRIPTION		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
<hr/>					
ESTIMATED REVENUES					
009	GRANTS/CONTRIBUTIONS	554,466	138,617	138,617	
010	CHARGES FOR SERVICES	1,822,996	1,764,617	1,874,052	1,906,787
014	INTEREST/INVESTMENTS	2,443		8,148	
017	OTHER REVENUE	1,688	5,234	13,324	5,339
019	INTER-FUND TRANSFERS	50,000	80,000	50,000	50,000
TOTAL ESTIMATED REVENUES		2,431,593	1,988,468	2,084,141	1,962,126
<hr/>					
APPROPRIATIONS					
100	SALARIES AND WAGES	575,596	579,135	606,652	605,688
101	EMPLOYEE INSURANCE	36,681	34,836	52,689	47,731
400	CONTRACTUAL SERVICES	539,703	506,012	522,228	489,647
102	OTHER EMPLOYEE BENEFITS	43,796	50,689	46,297	46,014
103	EMPLOYER PENSION COSTS	3,104	2,953	2,460	2,154
999	GASB AUDIT ENTRIES	(194,429)			
200	CONTRA ACCOUNTS	(4,137)			
300	OTHER OPERATING	107,180	84,489	81,719	87,293
601	UTILITIES	199,259	99,059	91,839	78,530
500	INTERNAL SERVICES	55,478	52,625	50,129	52,133
600	SUPPLIES	270,691	304,912	365,733	352,342
701	CAPITAL IMPROVEMENTS	554,928	192,633	202,497	100,400
900	DEBT SERVICE	3,737	96,920	96,920	92,667
700	OPERATING CAPITAL	109			
TOTAL APPROPRIATIONS		2,191,696	2,004,263	2,119,163	1,954,599

CROYA (Committee Representing Our Young Adults) and Dickinson Hall (Senior Center) FY2024



CROYA

Committee Representing Our Young Adults

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.

FY2023 Highlights



Participated in more community service projects than in the past 2 years combined; including projects for Earth Day, LF Police Bike Rodeo, Kiwanis Pancake Breakfast set-up, Feed My Starving Children, Camp Hope, House of Peace, Breast Cancer Awareness month, **Gorton's Kids Only Holiday Shopping**, MLK Jr. Day, and more.



Created 2 youth-led weekend retreats to Camp Henry Horner for over 100 participants and chaperones, keeping this CROYA tradition alive for 35 years!



Taught the Peer Training curriculum to over 100 students at Lake Forest High School and Woodlands Academy; and taught PAL (Peer Assisted Leadership) to 25 students at Lake Bluff Middle School.



Hosted **both the "School's Out" and "Thanksgiving"** Food Drives for the District 67 APT, helping them provide thousands of pounds of food to homeless and underprivileged families.

FY2024 Initiatives and Programs



Engage the youth in local and national community service projects and leadership programs.



Build upon strong partnership with Lake Forest College, providing part-time jobs and internships to many college students.



Continue to put the CROYA values into action: Acceptance, Respect, Empathy and Accountability, while staying current with youth trends and preparing for future issues.



Facilitate 2 weekend retreats, providing great social-emotional benefits to all youth who attend.



Continue CROYA's participation in the schools' Tri-District Portrait of a Learner & Strategic Planning Initiatives.

FY2024 Budget Notes

- CROYA's **largest budgetary increase** is for Student Enrichment, which includes the Retreats. These programs provide direct social-emotional assistance to the youth during the challenging years of adolescence, and the increasingly difficult times.
- Contractual funds are dedicated to the CROYA Bowl Fundraiser on February 11, 2023. The CROYA Foundation will provide additional funds.

Performance Measurement	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Target
# of CROYA Youth Programs and Meetings	265	298	300	300
# of Youth Contacts - Programs and Meetings	4,186	8,071	8,500	9,000
# of Youth Contacts - After School Student Union hours	352	3787	3,800	4,000

CROYA	2021-22	2022-23	2022-23	2023-24
DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ADOPTED BUDGET
<hr/>				
ESTIMATED REVENUES				
Fund 101 - GENERAL				
010 CHARGES FOR SERVICES	121,525	123,500	123,500	125,000
TOTAL ESTIMATED REVENUES	<hr/> 121,525	<hr/> 123,500	<hr/> 123,500	<hr/> 125,000
APPROPRIATIONS				
Fund 101 - GENERAL				
100 SALARIES AND WAGES	382,122	398,250	396,854	442,207
101 EMPLOYEE INSURANCE	72,752	75,185	75,818	91,962
102 OTHER EMPLOYEE BENEFITS	29,638	30,346	30,765	33,749
103 EMPLOYER PENSION COSTS	37,991	37,684	30,697	33,573
300 OTHER OPERATING	73,613	76,388	82,350	80,388
400 CONTRACTUAL SERVICES	15,908	18,000	18,000	18,000
500 INTERNAL SERVICES	12,068	13,859	13,859	15,686
601 UTILITIES	2,899	2,150	2,150	2,965
600 SUPPLIES	6,727	6,500	7,464	6,500
TOTAL APPROPRIATIONS	<hr/> 633,718	<hr/> 658,362	<hr/> 657,957	<hr/> 725,030

Dickinson Hall







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.

FY2023 Highlights

	Renovated an unused office into a new game room with a grant from Thrivent and donated time from a painter and decorator.
	Found a volunteer “Volunteer Coordinator” to help create a robust volunteer program.
	Started “100 cups of coffee” initiative to increase community involvement.
	Continue to collaborate with several community partners on programming.
	Creating new dynamic programming that is being geared toward individuals at all times of the day.
	We offer over 1,700 programs annually.

FY2024 Initiatives and Programs

	Work toward becoming a Dementia Friendly Business.
	Work with the City of Lake Forest to become a Dementia Friend Community.
	Continue to build a robust volunteer program to reduce operational expenses and maintain and positive and supportive atmosphere.
	Continue to support the development of affordable senior housing project.
	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 to increase vibrancy of Dickinson Hall to attract “younger-older” adults.

FY2024 Budget Notes

- The Senior Resources commission and Dickinson Hall Staff will resume working on a 5-year plan for Dickinson Hall. Evaluating the needs of seniors in the Lake Forest/Lake Bluff area.
- The Senior Advocate’s position, which is a position through Family Services of Lake County is fully funded by the Lake Forest-Lake Bluff Senior Citizen’s Foundation.**

Performance Measurement	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Target
Senior Center Memberships	743	842	860	1000
# of individual seniors receiving case management and assistance from Senior Advocate	310	313	320	330
% of members participating in programs	43%	56%	59%	64%

SENIOR RESOURCES FUND		2021-22	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	PROJECTED	ADOPTED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET
<hr/>					
ESTIMATED REVENUES					
009	GRANTS/CONTRIBUTIONS	152,160	118,000	114,800	118,000
010	CHARGES FOR SERVICES	172,474	218,319	187,421	206,343
014	INTEREST/INVESTMENTS	740	3,500	3,500	3,500
017	OTHER REVENUE			1,615	
019	INTER-FUND TRANSFERS	256,481	264,253	267,739	289,425
TOTAL ESTIMATED REVENUES		581,855	604,072	575,075	617,268
<hr/>					
APPROPRIATIONS					
100	SALARIES AND WAGES	268,592	297,764	293,233	313,581
101	EMPLOYEE INSURANCE	62,539	64,747	64,884	72,009
102	OTHER EMPLOYEE BENEFITS	19,994	21,945	22,103	23,068
103	EMPLOYER PENSION COSTS	23,449	22,920	19,551	19,404
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	202,314	91,018	88,679	92,300
400	CONTRACTUAL SERVICES	17,199	46,487	21,000	45,758
601	UTILITIES	9,321	9,990	9,990	4,570
500	INTERNAL SERVICES	23,991	25,501	25,501	26,403
600	SUPPLIES	18,824	23,700	26,770	22,310
TOTAL APPROPRIATIONS		646,223	604,072	571,711	619,403

CITY OF LAKE FOREST
FISCAL YEAR 2023-2024
PERSONNEL SCHEDULE
BUDGETED POSITIONS

The table below shows the budgeted full-time positions by position title. The full-time total positions increased by three for FY24. The Finance Department added an Account Clerk III position, Community Development added a Senior Planner position, Police converted a part-time Management Analyst to full-time, Innovation and Technology converted a contractual position to full-time and Parks and Recreation eliminated a Program Manager with the closing of Wildlife Discovery Center.

FULL TIME POSITION TITLE	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 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
POLICE CHIEF	1	1	1
FIRE CHIEF	1	1	1
ASSISTANT CITY MANAGER	1	1	1
DEPUTY POLICE CHIEF	1	1	1
DEPUTY FIRE CHIEF	1	1	1
FIRE ADMIN DIVISION CHIEF	1	1	1
POLICE COMMANDER	5	5	5
ASSISTANT DIRECTOR OF FINANCE	1	1	1
ASSISTANT DIRECTOR OF IT	1	1	1
ASSISTANT PUBLIC WORKS DIRECTOR	0	0	1
FIRE BATTALION CHIEF	3	3	3
SUPERINTENDENT	4	4	4
COMMUNICATIONS MANAGER	1	1	1
SENIOR PLANNER	0	0	1
PLANNER	0	1	1
CROYA MANAGER	1	1	1
SENIOR RESOURCES MANAGER	1	1	1
ASSISTANT TO PUBLIC WORKS DIRECTOR	1	1	0
PROGRAM MANAGER	6	6	5
POLICE SERGEANT	3	3	3
FIRE LIEUTENANT	6	6	6
SUPERVISOR II	4	4	5
CHIEF WATER PLANT OPERATOR	1	1	1
CEMETERY SEXTON	1	1	1
ENGINEERING SUPERVISOR	1	1	1
CODE ENFORCEMENT OFFICER	1	1	1
LEAD PLAN REVIEWER	1	1	1
SUPERVISOR I	3	3	2
PROGRAM SUPERVISOR	6	6	6
YOUTH WORKER	2	2	2
STAFF ACCOUNTANT I	2	2	2

CITY OF LAKE FOREST
FISCAL YEAR 2023-2024
PERSONNEL SCHEDULE
BUDGETED POSITIONS

FULL TIME POSITION TITLE	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
HUMAN RESOURCES GENERALIST	1	1	1
CITY CLERK	1	1	1
MANAGEMENT ANALYST	1	1	2
PLAN REVIEWER	1	1	1
POLICE OFFICER	30	30	30
FIRE FIGHTER	21	21	21
SOCIAL WORKER	0	1	1
BUSINESS ANALYST	1	1	1
PC/LAN SUPPORT SPECIALIST	1	1	0
SYSTEM ADMINISTRATOR	0	0	1
ENGINEERING ASSISTANT	3	3	3
BUILDING INSPECTOR	3	3	4
IT SUPPORT SPECIALIST II	0	0	1
ADMINISTRATIVE PLANNER/TECHNICIAN	1	1	1
ASSISTANT PLANNER	1	0	0
MARKETING & COMMUNICATIONS SPECIALIST	1	1	1
GRAPHIC DESIGNER	1	1	1
PLANNING TECHNICIAN	1	1	0
WATER PLANT OPERATOR	7	7	7
MAINTENANCE WORKER II	41	42	42
MAINTENANCE WORKER I	1	0	0
PARTS TECHNICIAN	1	1	1
MECHANIC	4	4	4
COMMUNITY SERVICE OFFICER	1	0	0
ADMINISTRATIVE ASSISTANT II	7.75	8.75	9.75
PROGRAM ASSISTANT	1	1	1
ACCOUNT CLERK III	3	3	4
ADMINISTRATIVE ASSISTANT I	4	4	3
RECORDS CLERK	4	4	4
FULL TIME PERSONNEL	210.75	211.75	214.75

NUMBER OF FULL TIME TEMPORARY EMPLOYEES

2021-2022	2022-2023	2023-2024
ACTUAL	ACTUAL	BUDGET
0	0	11

NUMBER OF SEASONAL EMPLOYEES OVER 1,000 HOURS

2021-2022	2022-2023	2023-2024
ACTUAL	ACTUAL	BUDGET
58	48	43

NUMBER OF SEASONAL EMPLOYEES UNDER 1,000

2021-2022	2022-2023	2023-2024
ACTUAL	ACTUAL	BUDGET
258	263	284

OPERATIONAL & ADMINISTRATIVE CLASSIFICATION

ADMINISTRATIVE/SUPPORT SERVICES	1	2	3	4	5	6	7
Administrative Assistant I	\$54,397	\$57,734	\$61,071	\$64,409	\$67,746	\$71,083	\$74,420
Program Assistant	\$54,397	\$57,734	\$61,071	\$64,409	\$67,746	\$71,083	\$74,420
Account Clerk II	\$54,397	\$57,734	\$61,071	\$64,409	\$67,746	\$71,083	\$74,420
Records Clerk	\$55,724	\$59,626	\$63,527	\$67,429	\$71,330	\$75,232	\$79,133
Community Services Officer	\$57,642	\$61,878	\$66,114	\$70,350	\$74,586	\$78,822	\$83,058
Account Clerk III	\$57,642	\$61,878	\$66,114	\$70,350	\$74,586	\$78,822	\$83,058
Administrative Assistant II	\$57,642	\$61,878	\$66,114	\$70,350	\$74,586	\$78,822	\$83,058
OPERATIONAL	1	2	3	4	5	6	7
Maintenance Worker I	\$45,850	\$48,394	\$50,938	\$53,482	\$56,025	\$58,569	\$61,113
Maintenance Worker II	\$60,741	\$65,215	\$69,688	\$74,162	\$78,636	\$83,110	\$87,583
Parts Technician	\$60,741	\$65,215	\$69,688	\$74,162	\$78,636	\$83,110	\$87,583
Water Plant Operator	\$69,894	\$74,242	\$78,590	\$82,938	\$87,287	\$91,635	\$95,983
Mechanic	\$72,726	\$77,175	\$81,623	\$86,071	\$90,519	\$94,967	\$99,415

TECHNICAL & PROFESSIONAL CLASSIFICATION

TECHNICAL/PROFESSIONAL I	1	2	3	4	5	6	7
Management Intern	\$41,056	\$43,202	\$45,347	\$47,492	\$49,638	\$51,783	\$53,928
Graphic Designer	\$53,382	\$55,611	\$57,839	\$60,068	\$62,296	\$64,525	\$66,754
IT Support I	\$56,734	\$60,115	\$63,496	\$66,878	\$70,259	\$73,640	\$77,022
Assistant Planner	\$58,757	\$62,488	\$66,219	\$69,951	\$73,682	\$77,413	\$81,144
IT Support II	\$63,014	\$67,407	\$71,801	\$76,194	\$80,588	\$84,981	\$89,375
Mkting/Commun Specialist	\$66,424	\$69,896	\$73,369	\$76,841	\$80,314	\$83,786	\$87,259
Engineering Technician	\$68,189	\$72,747	\$77,305	\$81,864	\$86,422	\$90,980	\$95,539
Planning Technician	\$68,189	\$72,747	\$77,305	\$81,864	\$86,422	\$90,980	\$95,539
Building Inspector	\$75,387	\$80,254	\$85,122	\$89,989	\$94,857	\$99,724	\$104,592
Engineering Assistant	\$79,432	\$84,560	\$89,689	\$94,818	\$99,947	\$105,075	\$110,204

TECHNICAL/PROFESSIONAL II	1	2	3	4	5	6	7
Business Analyst	\$78,915	\$84,154	\$89,393	\$94,632	\$99,871	\$105,110	\$110,349
Systems Administrator	\$78,915	\$84,154	\$89,393	\$94,632	\$99,871	\$105,110	\$110,349
Plan Reviewer	\$77,036	\$82,150	\$87,265	\$92,379	\$97,493	\$102,607	\$107,722
Firefighter FY24	\$70,816	\$76,647	\$78,672	\$85,886			
Firefighter Paramedic FY24	\$76,900	\$81,369	\$86,462	\$92,790	\$97,623	\$103,743	\$111,214
Police Officer	\$73,546	\$78,509	\$83,471	\$87,997	\$92,935	\$97,873	\$109,877
Social Worker	\$76,290	\$80,956	\$85,622	\$90,288	\$94,954	\$99,620	\$104,286

TECHNICAL/PROFESSIONAL III	1	2	3	4	5	6	7
Management Analyst	\$73,466	\$77,415	\$81,365	\$85,314	\$89,264	\$93,213	\$97,163
Staff Accountant I	\$72,763	\$76,566	\$80,370	\$84,174	\$87,978	\$91,782	\$95,585
City Clerk	\$72,763	\$76,566	\$80,370	\$84,174	\$87,978	\$91,782	\$95,585
Human Resources Generalist	\$72,763	\$76,566	\$80,370	\$84,174	\$87,978	\$91,782	\$95,585
Staff Accountant II	\$80,941	\$85,188	\$89,436	\$93,683	\$97,931	\$102,178	\$106,426

SUPERVISORY CLASSIFICATION

SUPERVISORY I	1	2	3	4	5	6	7
Program Supervisor	\$55,228	\$58,736	\$62,243	\$65,750	\$69,258	\$72,765	\$76,272
Youth Worker	\$55,228	\$58,736	\$62,243	\$65,750	\$69,258	\$72,765	\$76,272
Supervisor I	\$88,566	\$92,568	\$96,570	\$100,571	\$104,573	\$108,575	\$112,577
Lead Code Enforcer	\$88,566	\$92,568	\$96,570	\$100,571	\$104,573	\$108,575	\$112,577
Lead Plan Reviewer	\$88,566	\$92,568	\$96,570	\$100,571	\$104,573	\$108,575	\$112,577

SUPERVISORY II	1	2	3	4	5	6	7
Supervisor II	\$96,920	\$100,552	\$104,183	\$107,815	\$111,447	\$115,078	\$118,710
Chief Water Plant Operator	\$96,920	\$100,552	\$104,183	\$107,815	\$111,447	\$115,078	\$118,710
Engineering Supervisor	\$96,920	\$100,552	\$104,183	\$107,815	\$111,447	\$115,078	\$118,710
Cemetery Sexton	\$96,920	\$100,552	\$104,183	\$107,815	\$111,447	\$115,078	\$118,710
Fire Lieutenant Paramedic FY24	\$114,631	\$118,759	\$120,595	\$122,432	\$124,267	\$126,104	\$127,939
Police Sergeant	\$119,827	\$122,355	\$124,883	\$127,410	\$129,938	\$132,466	\$134,994

SUPERVISORY III	Min	Max
Program Manager	\$69,085	\$95,264
Planner	\$69,085	\$95,264
Assistant to PW Director	\$87,202	\$113,235
CROYA Manager	\$87,202	\$113,235
Senior Resources Manager	\$87,202	\$113,235
Assistant to the City Manager	\$93,583	\$121,520
Senior Planner	\$93,583	\$121,520
Communications Manager	\$84,656	\$130,522

MANAGERIAL & ADMINISTRATIVE CLASSIFICATION

MANAGERIAL/ADMINISTRATIVE	Min	Max
Superintendent	\$123,636	\$144,678
Fire Division Chief	\$136,862	\$147,517
Fire Battalion Chief	\$136,862	\$147,517
Assistant Director	\$125,213	\$148,206
Police Commander	\$145,309	\$156,622
Deputy Fire Chief	\$158,348	\$172,113
Deputy Police Chief	\$158,348	\$172,113

EXECUTIVE

Assistant City Manger

City Manager

Director of Community Development

Director of Finance

Director of Human Resources

Director of Innovation & Technology

Director of Parks and Recreation

Director of Public Works

Fire Chief

Police Chief

Merit

TEMPORARY POSITIONS

POSITIONS	MIN	MAX
Intern	\$13.00	\$19.00
Office Clerk	\$13.00	\$19.00
Administrative Assistant	\$20.50	\$30.75
Management Analyst	\$26.65	\$43.05
Part-time CSO	\$15.38	\$28.70
Summer CSO	\$15.38	\$28.70
Summer Laborer	\$12.30	\$15.38
Seasonal Laborer	\$12.30	\$15.38
Seasonal Maintenance Worker	\$18.00	\$22.00
Apprentice	\$20.00	\$25.00
Paid-on-Premises Firefighter		
Ride/Training	\$17.43	
Recall/OT	\$17.43	
Paid-on-Premises Firefighter/Paramedic		
Ride/Training	\$19.48	
Recall/OT	\$19.48	
Part-time Records Clerk	\$22.00	\$32.80
Car Driver	\$13.00	\$15.00
Bus Driver (CDL)	\$14.35	\$16.40
Crossing Guards (bi-weekly)	\$570	

City of Lake Forest FY2024 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. FY24 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.	\$ 1,451,447 <u>(1,678,878)</u> \$ (227,431)
	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	\$ 147,201
	Economic Development	Serve as an ally to commercial property owners and business owners. <ul style="list-style-type: none"> • 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	\$ 384,390 <u>(384,390)</u> \$ 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	\$ 332,177

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.	\$ 157,971 (10,000) \$ 147,971
	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.	\$41,301
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.	\$ 231,920 (47,000) \$ 184,920
	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.	\$ 65,603 (17,500) \$ 48,103

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	\$ 254,824 <u>(13,500)</u> \$ 241,324
	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 4 th 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.	\$ 172,682 <u>(47,000)</u> \$ 125,682
Finance	Budgeting	Preparation of and compliance with annual budget	\$172,279
	Annual Audit/Financial Report	Compliance with GASB and preparation of audit materials and annual report	\$164,199
	Financial Management	Accounting, procurement, payroll, accounts payable, accounts receivable, water billing, debt planning, investing and strategic financial management.	\$682,438 <u>(268,837)</u> \$413,601
	Support to City Council, Boards & Commissions	Finance Committee, Audit Committee agendas, minutes, research and reporting	\$95,098
	Vehicle Stickers	Coordinate vehicle sticker and parking permit program.	\$116,861 <u>(116,861)</u> \$ -0-
	Real Estate Transfer Tax	Administration of tax imposed on transfers of real estate within the City.	\$ 56,987 <u>(56,987)</u> \$ -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	\$ 717,982
	Communications	ShoreTel IP phone system, email systems, wireless data access, remote data access, leased line management, City fiber network, aggregate ISP management	\$ 287,456
	Strategic Planning	Oversee/manage new technology initiatives, administer 5-year technology master plan, inter-agency collaboration	\$ 144,789
	Inter-agency information services	Glenview consolidated dispatch; Lake Bluff and Bannockburn - building permits; Library payroll, A/P, GMBA	\$ 47,760
Fire	Fire Suppression	Structure fires, gas odor investigations, CO alarms, fire alarms, special service calls, investigations, mutual aid calls	\$ 2,858,418 <u>(170,949)</u> \$ 2,687,469
	Fire & Medical Training	Required to meet state and federal mandates. Enhances resident safety	\$ 1,030,557
	Specialized Response Teams	Hazmat, water rescue, high angle, below grade, trench rescue, structural collapse, wildfires, mutual aid calls	\$ 243,733
	Emergency Medical Services	Critical medical and trauma care	\$ 4,056,364 <u>(1,837,053)</u> \$ 2,219,311
	Fire prevention: inspections, smoke detector installations, public education programs	Vital to the safety and well-being of the community	\$ 169,118 <u>(3,150)</u> \$ 165,968
	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.	\$ 276,572 <u>(850)</u> \$ 275,722
Human Resources	Salary and compensation administration	Payroll, medical/dental insurance, pensions, collective bargaining	\$ 96,240

Department/Section	Service	Description	Budget Impact
	Property and liability insurance administration	Liability/worker's comp claims, federal reporting/posting compliance, Executive Safety Committee	\$ 90,733
	Contracts	Life insurance, retiree medical savings plan, deferred compensation, tuition reimbursement, longevity bonus, flex contribution, paid leave	\$ 8,580
	Employment policies and personnel practices/ administration.	Policy development/compliance, drug testing, disciplinary oversight, legal compliance and records management	\$ 78,087
	Employee Recruitment and Retention (Benefits)	Voluntary benefit programs, flexible spending account, employee activities, training, Employee Assistance Program, Wellness Program and employee communications	\$ 347,164
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.	\$ 608,915
	Permits, licenses and certificates	Birth/death certificates and freedom of information requests.	\$199,024 <u>(120,500)</u> \$ 78,524
	Legal Services	Research, consultation, preparation of documents, litigation and prosecution	\$ 496,371
	Cable/LFTV	Video recording and broadcasting of City Council and Board/Commission meetings. Video recording and broadcasting of City events and community programming.	\$ 51,129
	Communications and Public Relations	Development of Dialogue and other information in print and electronic format, web site management and development, social media management, press releases, public relations, media relations, brand promotion, advertising, community and business relations. Assist Public Safety in emergency information dissemination and maintenance. Develop promotional pieces for news, construction projects, seasonal issues and special events.	\$ 435,977
	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.	\$ 338,748
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	\$ 360,871 <u>(360,871)</u> \$ 0

Department/Section	Service	Description	Budget Impact
		records, permits, lot records, computerized data entry, and billing.	
	Burials/Internment	Burial Services	\$ 112,260 <u>(112,260)</u> \$ 0
	Grounds Maintenance	Mowing, tree and shrub care	\$ 438,713 <u>(434,069)</u> \$ 4,643
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	\$ 14,521
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.	\$ 9,363,725 <u>(678,100)</u> \$ 8,685,625
	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.	\$ 1,840,194 <u>(159,709)</u> \$ 1,680,485
	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).	\$ 712,200
	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.	\$ 384,941 <u>(121,400)</u> \$ 263,541
	School Crossing Guards	Intersections Covered: Deerpath & Hastings, Deerpath & Green Bay, Green Bay & Greenwood	\$ 135,642
	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.	\$ 73,860
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.	\$ 465,712

Department/Section	Service	Description	Budget Impact
	Fee-Based Programs	All Recreation Department programs, activities and Events where a fee is charged to the community member to participate.	\$ 3,843,534 <u>(3,074,603)</u> \$ 768,931
	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.	\$ 1,088,606
	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.	\$ 367,532
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.	\$ 116,863 <u>(116,863)</u> \$ 0
	Facility and Maintenance	18 holes, driving range, lessons, pro shop, leagues, restaurant and outings.	\$ 1,837,736 <u>(1,845,263)</u> \$ (7,527)
Public Works/ Parks	Athletic Fields	Fencing, backstops, play surfaces, mowing, lining fields, placing goals	\$ 650,050 <u>(50,000)</u> \$ 600,050
	Grounds Maintenance	Landscaping, mowing, mulching, leaf pickup, shrub bed maintenance on City parkways/public buildings	\$ 1,334,792 <u>(63,000)</u> \$ 1,271,792
	Beach Maintenance	Beach sand raking/cleaning, lakefront dredging, memorial bench maintenance	\$ 588,134
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	\$ 116,575
	Community Events	Community special event support, Market Square Foundation, memorials program	\$ 123,930 <u>(1,000)</u> \$ 122,990
	Ice Pond	Maintenance of the West Park outdoor open skating and hockey rink.	\$ 52,395
Public Works/ Forestry	Tree Care	Planting, removal and trimming of City-owned trees in public right-of-ways, City property. Also includes emergency storm damage response and sidewalk/sign brush and tree clearing	\$ 960,948
	Natural Areas Maintenance	Regular maintenance of natural areas city-wide, including: controlled burns, weed control, brush removal. Also includes ravine tree removal and invasive species control	\$ 59,307
	Insect/Disease	Public safety, well-being, enforcement of existing ordinance and property value enhancement, includes mosquito abatement program and all tree related chemical applications	\$ 39,615

Department/Section	Service	Description	Budget Impact
	Resident Forestry Services	Forestry services for residents, including: woodchip delivery, special brush pickups, native tree/plant sale, resident tree consulting, tree inventory maintenance	\$ 159,775
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	\$ 76,992
	Community Events & Holiday Lights	Includes the installation of holiday lights on city trees in the CBD and installation holiday trees	\$ 74,745
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.	\$ 2,044,790 <u>(1,408,451)</u> \$ 636,339
	Snow/Ice Control	Plowing and treatment of all City streets, parking lots, sidewalks and public buildings	\$ 902,048 <u>(81,743)</u> \$ 820,305
Public Works/ Sanitation	Refuse Collection	Bi-weekly; top of drive collection	\$ 1,711,218 <u>(990,000)</u> \$ 721,218
	Compost Center	City operated for disposal of recyclables, yard waste, metal and electronics	\$ 318,655
	Recycling	Once weekly, curbside collection	\$ 709,195 <u>(28,300)</u> \$ 680,895
	Yard Waste	Bi-weekly; curbside collection	\$ 160,122 <u>(40,000)</u> \$ 120,122
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.	\$ 1,765,328 <u>(1,765,328)</u> \$ 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.	\$ 2,170,080 <u>(2,170,080)</u> \$ 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.	\$ 2,383,614 <u>(3,000)</u> \$ 2,380,614
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.	\$ 1,905,861
Public Works/ Engineering	Development	Review and issuance of permits and oversight of development plans.	\$ 329,229 <u>(176,827)</u> \$ 152,402

Department/Section	Service	Description	Budget Impact
	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.	\$ 848,329
Dickinson Hall	Administration: Fundraising, Sponsorships, Memberships & Facility Rentals	Continually work to manage resources to assist in the financial stability of Dickinson Hall.	\$ 120,478 <u>(50,711)</u> \$ 69,767
	Transportation	Providing transportation to individuals age 50+ or younger residents with disabilities who cannot drive.	\$ 78,188 <u>(37,500)</u> \$ 40,688
	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.	\$ 48,650 <u>(28,626)</u> \$ 20,024
	Enrichment, Health & Wellness	Fee-based and free programs focused enriching the lives of individuals, including fitness, lectures, health screening.	\$ 73,503 <u>(35,876)</u> \$ 37,627
	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.	\$ 81,778 <u>(28,626)</u> \$ 53,152
	Counseling, Financial Assistance, and Senior Resources	We have a Senior Advocate on staff from Family Services of Lake County to assist seniors and the families with guidance, assessments, emotional support, caregiving support, resources, referrals and identifying and applying for benefits.	\$ 37,051 <u>(28,626)</u> \$ 8,425
	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.	\$ 179,756 <u>(114,376)</u> \$ 65,379

CITY OF LAKE FOREST PAYROLL FORECAST

General Fund

	FY23 Budget	FY23 Estimate	FY24 Budget	FY25 Forecast	FY26 Forecast	FY27 Forecast	FY28 Forecast
Full Time Salaries	15,944,151	15,384,947	16,210,081	16,640,056	17,335,587	17,994,007	18,615,223
Temporary Salaries	708,661	440,726	768,212	787,417	807,103	827,280	847,962
2.5% increases			101,485	416,001	433,390	449,850	465,381
Merit pool/bonus			640,000	240,000	240,000	240,000	240,000
Step/range increases			328,490	279,530	225,030	171,366	183,850
Overtime	845,820	1,202,761	859,353	880,837	902,858	925,429	948,565
Longevity	107,155	102,055	109,462	117,864	127,691	144,043	158,409
SS	719,550	700,343	775,754	816,532	854,160	888,623	924,904
IMRF	789,326	586,179	672,357	716,796	761,718	804,780	849,242
Medical	3,204,272	3,013,663	3,617,318	3,834,357	4,064,419	4,308,284	4,566,781
Dental	100,584	93,813	102,969	107,088	111,371	115,826	120,459
Police/Fire Pension	6,108,158	6,108,158	6,267,614	6,580,995	6,910,044	7,255,547	7,618,324
FlexiBenefits	26,164	17,242	26,447	26,368	26,368	26,368	26,368
Life	20,031	20,925	20,450	20,859	21,276	21,702	22,136
Unemployment	9,041	24,978	10,152	15,000	15,000	15,000	15,000
Total	28,582,913	27,695,790	30,510,144	31,479,700	32,836,015	34,188,105	35,602,604
\$ Change			1,927,231	969,556	1,356,315	1,352,090	1,414,498
% Change		B to B:	6.7%	3.2%	4.3%	4.1%	4.1%
		B to B excl Pol/Fire Pension:	7.9%				
FY23 Vacancy Savings:	887,123	Cost Per FTE:	194,721				

	FY24 Budget	FY25 Forecast	FY26 Forecast	FY27 Forecast	FY28 Forecast
% Change:					
IMRF	-14.8%	6.6%	6.3%	5.7%	5.5%
Medical	12.9%	6.0%	6.0%	6.0%	6.0%
Dental	2.4%	4.0%	4.0%	4.0%	4.0%
Police/Fire Pension	2.6%	5.0%	5.0%	5.0%	5.0%

City of Lake Forest Debt

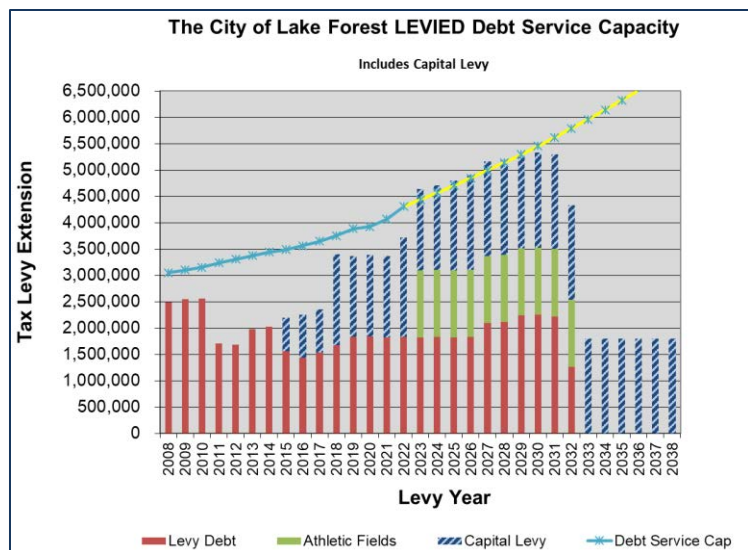
The City of Lake Forest adheres to debt policies as outlined in the annually adopted City Council **Fiscal Policy**. **The City's legal debt margin through 2004 was 8.625% of assessed valuation.** In November 2004, the City was granted home rule status pursuant to a referendum. To date, the General Assembly 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, golf course fees, home rule sales tax). 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. This chart illustrates **the City's current LEVIED Debt Service Capacity**:



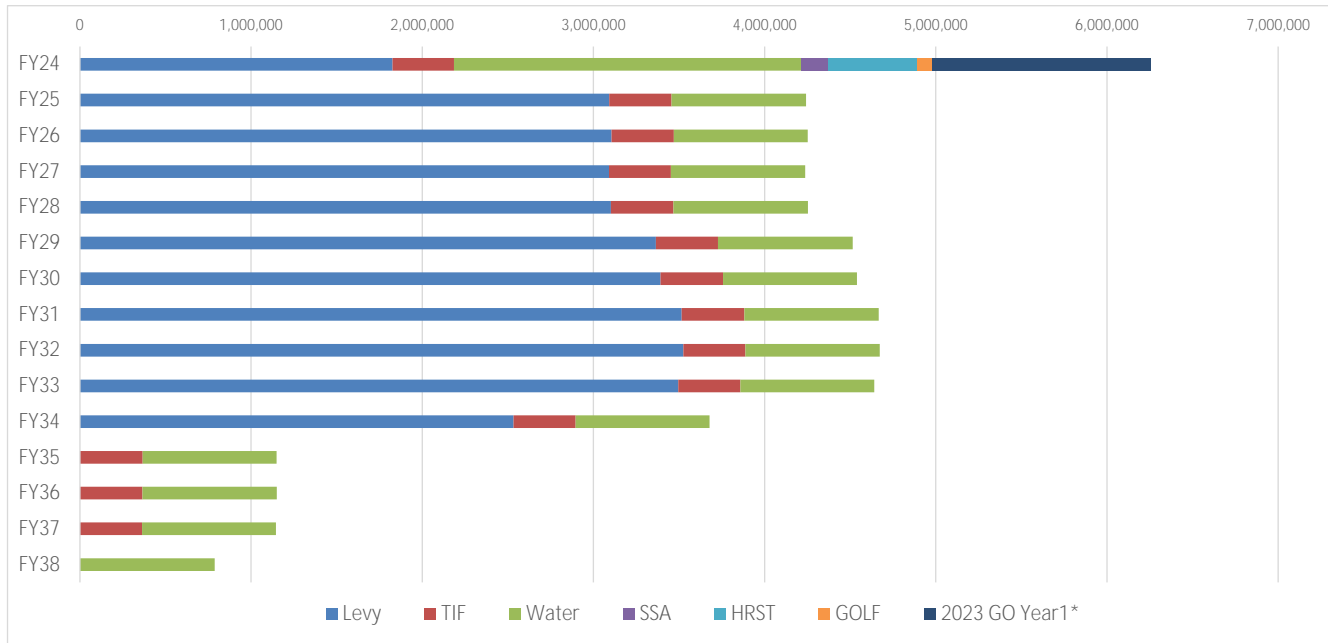
The table on the following page shows debt service requirements by fund. A significant drop in debt service will occur in FY25 primarily impacting the Water Utility fund, allowing the City to increase its Pay-as-you-Go funding of capital needs in lieu of incurring financing costs by relying on bonded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

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

	Fund 424 SSA 29 SSA Levy	Fund 425 Storm Sales Tax	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	Fund 510 Golf	GRAND TOTAL
FY24	156,608	518,316	259,200	573,513	730,900	622,050	1,276,050	2,028,920	92,167	6,257,723
FY25			258,950	568,513	729,100	627,800	1,271,750	785,853		4,241,965
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
	156,608	518,316	1,558,700	6,771,200	7,879,500	10,186,350	14,014,300	13,005,982	92,167	54,183,123



* FY24 debt service for the 2023 GO Bond Issue will be paid from capital levy proceeds of \$350,000 and \$900,000 transferred in FY23.

City of Lake Forest

Demographic and Economic Information
Last Ten Fiscal Years

Fiscal Year	Population	Equalized Assessed Valuation (EAV)	Per Capita EAV	Personal Income	Per Capita Personal Income	Unemployment Rate
2013 *	19,375	2,378,047,139	122,738	1,493,657,500	77,092	6.9%
2014 *	19,375	2,253,547,404	116,312	1,493,657,500	77,092	6.7%
2015 *	19,375	2,250,468,636	116,153	1,493,657,500	77,092	5.5%
2016 *	19,375	2,307,936,059	119,119	1,493,657,500	77,092	4.7%
2017 *	19,375	2,443,072,671	126,094	1,493,657,500	77,092	4.6%
2018 *	19,375	2,533,957,443	130,785	1,493,657,500	77,092	4.0%
2019 *	19,375	2,526,924,079	130,422	1,493,657,500	77,092	3.9%
2020 *	19,375	2,457,796,598	126,854	1,493,657,500	77,092	3.4%
2021 *	19,375	2,396,662,125	123,699	1,493,657,500	77,092	6.4%
2022 *	19,375	2,381,873,010	122,935	1,493,657,500	77,092	3.8%

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
Census information for 2022 was not available from the City as of issuance date

City of Lake Forest

Principal Employers

Current Year and Nine Years Ago

Employer	2022			2013		
	Employees	Rank	% of City Population	Employees	Rank	% of City Population
Northwestern Medicine Lake Forest Hospital	1,545	1	7.97%	1,600	1	8.26%
Abbott	1,136	2	5.86%			
Hospira Inc.	921	3	4.75%	1,350	2	6.97%
Pfizer	**					
Trustmark Insurance Company	498	4	2.57%	800	3	4.13%
Pactiv Corporation	492	5	2.54%	300	7	1.55%
Solo Cup Co.				600	4	3.10%
Lake Forest College	438	6	2.26%	500	5	2.58%
Lake Forest H.S. District 115	321	7	1.66%	350	6	1.81%
Lake Forest Elem. S.D. No. 67	304	8	1.57%			
Packaging Corporation of America	298	9	1.54%	200	10	1.03%
City of Lake Forest	210	10	1.08%	275	8	1.42%
Brunswick Corporation	-			200	9	1.03%

Data Source

City staff contacted companies via mail.

** No response received

City of Lake Forest

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation
Hospira Inc	\$ 17,184,303	1	0.71%	\$ 18,771,220	1	0.79%
Kelmscott Park Apartments LLC	15,721,450	2	0.65%			
Abbot Laboratories	14,493,994	3	0.60%			
Chicago Title Land Trust Company	12,969,071	4	0.54%			
Lake Forest Place LLC	12,431,475	5	0.52%			
Chicago Bears Football Club, Inc	11,495,453	6	0.48%	5,402,161	10	0.23%
Conway Gateway LLC	10,634,216	7	0.44%			
Chicago Title Land Trust Co	10,628,487	8	0.44%			
CAI Investment Lake Forest Global	10,022,781	9	0.42%			
Lake Forest Investments	7,616,280	10	0.32%			
Lake Products, Inc				13,929,128	2	0.59%
The Presbyterian Home				13,749,270	3	0.58%
CBIZ Property Tax Solutions				11,196,536	4	0.47%
Trustmark Insurance Co				7,750,771	5	0.33%
Lake Forest Landmark Co. LLC				6,962,512	6	0.29%
Northwestern Lake Forest Hospital				6,918,325	7	0.29%
Lake Forest Landmark II				5,928,948	8	0.25%
Shawgate Lake Forest, LLC				5,440,583	9	0.23%
	<u>\$ 123,197,510</u>		<u>5.12%</u>	<u>\$ 96,049,454</u>		<u>4.05%</u>

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.

2022 Column is 2021 Assessed Valuation

2013 Column is 2012 Assessed Valuation

City of Lake Forest

Operating Indicators - Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Real Estate Transfer Tax										
Number of Transactions	382	440	394	355	361	425	418	369	663	637
Rebates Issued	40	67	40	44	37	40	45	33	63	67
Birth Certificates Issued	2,675	2,250	2,556	2,575	2,474	2,807	2,759	2,525	2,617	3,212
Community Development										
Building permits issued	3,197	3,418	3,667	3,855	3,632	3,753	4,275	3,716	3,847	4,446
Residential construction	7	13	20	27	21	9	13	18	29	32
Commercial construction	2	1	1	1	1	4	-	1	2	2
Building inspections conducted	8,925	8,651	9,657	11,009	11,707	10,798	11,214	10,586	10,466	10,065
Public Safety										
Fire protection										
I.S.O. rating	4	4	4	4	3	3	3	3	3	3
Number of calls answered										
EMS	1,726	1,574	1,785	1,712	1,923	1,909	1,839	2,232	1,868	2,159
Fire	1,403	1,497	1,503	1,367	1,385	1,448	1,450	1,448	1,127	1,403
Police (calendar year)										
Non traffic arrests	237	191	89	166	129	76	157	83	80	95
Parking violations	7,013	5,979	5,250	3,907	5,396	4,325	6,891	3,748	1,107	2,242
Traffic violations	2,220	1,877	1,741	1,985	1,718	949	1,909	1,583	1,487	1,336
Public Works										
Streets										
Street resurfacing (miles) (calender year)	5.92	5.00	5.50	2.40	3.28	2.63	2.20	3.40	1.90	1.20
Number of snow events										
Salting	23	27	21	24	15	10	9	6	5	5
Plowing	12	21	20	10	5	10	9	10	14	13
Inches of snow	36	48	50	24	22	45	46	26	63	37
Sanitation										
Refuse collection customers	6,472	6,462	6,654	6,295	6,467	6,467	6,484	6,503	6,527	6,550
Parks and Recreation										
Fitness										
Number of programs	264	336	181	346	215	200	257	246	682	70
Units of participation	1,060	1,587	1,216	1,271	1,473	1,430	1,446	1,442	2,079	1,502
Athletics										
Number of programs	283	270	341	168	275	237	466	460	792	213
Units of Participation	2,704	2,524	2,282	1,348	2,006	2,026	1,931	1,958	561	1,901
Lakefront, Early Childhood Education										
Number of programs	319	294	126	130	176	161	228	223	298	124
Units of participation	1,576	1,380	752	1,393	1,221	1,385	1,679	1,685	443	1,233
Cultural Arts/Special Events										
Number of programs	306	286	87	147	286	246	310	312	550	259
Units of participation	1,972	1,999	1,329	1,579	4,133	4,743	5,064	5,078	1,698	5,269
Wildlife Discovery Center, Ridge Teams Course										
Number of programs	37	47	20	20	26	34	31	33	24	23
Units of participation	301	360	2,263	2,802	3,685	2,148	2,233	2,224	98	698
Developed parks and recreation areas	10	10	10	11	11	11	10	11	11	11
Developed park acreage	404	404	404	405	405	405	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	8	8	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	5	5	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	30,321	29,435	27,956	29,445	27,101	24,631	26,184	24,666	24,508	26,293
Daily fee	13,646	17,449	17,646	20,478	19,755	18,660	21,172	20,089	20,380	22,112
Seasonal	16,675	11,986	10,310	8,967	7,346	5,971	5,012	4,577	4,128	4,181
Water										
New Connections (tap-ons)	20	28	33	66	30	23	29	21	27	15
Meters in operation	6,754	6,751	6,764	6,810	6,854	6,854	6,840	6,850	6,899	6,911
Meters connected to sewerage system	6,584	6,587	6,577	6,645	6,718	6,778	6,766	6,789	6,832	6,842
Average daily consumption (MGD)	4.202	3.652	3.250	3.162	3.499	3.550	3.430	3.132	3.400	3.802
Peak daily consumption (MGD)	10.298	8.611	7.345	8.268	8.315	8.926	7.247	7.916	8.180	9.216
Rated daily pumping capacity (MGD)	14	14	14	14	14	14	14	14	14	14
Total gallons pumped during fiscal year (in millions)	1,534.0	1,332.8	1,187.6	1,157.2	1,277.0	1,296.0	1,252.0	1,146.4	1,241.0	1,387.8
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

Data Source: City Departments

City of Lake Forest
Budget Acronyms

ADA- Americans with Disabilities Act
ACFR- Annual Comprehensive Financial Report
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
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

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.

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.

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.

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.

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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