



THE CITY OF
LAKE FOREST

CHARTERED 1861

**LAKE FOREST, ILLINOIS
ANNUAL BUDGET
FISCAL YEAR 2025**

(MAY 1, 2024 TO APRIL 30, 2025)

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 2025
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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
APRIL 8, 2024**

Introduction

It is my pleasure to submit the Fiscal Year 2025 (FY25) budget for your review and consideration. The FY25 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 FY25 budget maintains the high level of services the community has come to expect while continuing to proactively address the City's long-term financial obligations, including accelerated infrastructure investment and public safety pension funding. These strategic initiatives continue to 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 the City's target-based budgeting process. In addition, capital investments are focused on the most needed areas, informed by a comprehensive and objective analysis of the City's assets. The City continues to maintain strong fund balance levels as an important tool to mitigate future risks.

The FY25 budget continues to advance key organizational priorities within the context of long-term internal and external planning, a hallmark of Lake Forest City government. This includes investments in the City's most critical asset, its workforce. To ensure market competitiveness, several changes have been recommended to the City's paid leave policies and compensation strategies. These proposed changes include establishing formal paid leave benefits for part-time personnel, as well as a new parental leave policy for all employees. Modest enhancements to full-time employee paid leave benefits are being recommended as well. Adjustments to part-time and seasonal salary ranges also have been recommended to ensure the City can successfully staff these critical and cost-effective positions. These collective changes will benefit the City's long-term recruitment and retention efforts by proactively responding to evolving workplace priorities, while still ensuring continuity in daily service operations.

Another organizational initiative planned for FY25 is a comprehensive review of the City's employee health insurance offerings. This review will ensure that the City's health insurance plan not only meets the needs of its workforce and is attractive for future employee recruitment, but also remains financially sustainable and mitigates volatility risks common in the insurance industry.

FY25 will see the City transition from development to implementation of several long-term planning initiatives. An update to the City's Strategic Plan is expected to be finalized by early fall. The City's Strategic Plan develops broad community vision/values that affect quality of life in Lake Forest and guides future decision-making and resource allocation. As noted throughout this document, the City's budget process is driven by aligning available resources with identified community goals in the City's Strategic Plan.

The final phase of updating the City's Comprehensive Plan, specifically focusing on the Housing Chapter, will wrap up in late 2024 as well. 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 so special and unique.

Building on recent community discussions about the City's Central Business District (CBD) and the update to the related chapter of the Comprehensive Plan, the City is currently evaluating the condition and capacity of existing public infrastructure in the CBD. With this technical information in hand, a public process is planned for FY25 to engage interested parties, business owners, property owners, and residents in creatively thinking about concepts for enhancing the pedestrian experience in the CBD, with a focus on Bank Lane. Given anticipated construction of the grant-funded Deerpath Streetscape Project beginning in spring 2025, there is an opportunity to expand the project beyond Deerpath to address nearby infrastructure needs and add streetscape amenities. As stated in the recently approved CBD chapter, the City's efforts aim to "build on the strengths of the CBD, while addressing weaknesses."

Finally, a critical component of the City's long-term planning efforts is the continued high level of capital investments within the FY25 budget. In total, the FY25 budget contains \$23.35 million in capital spending, with several high-profile projects discussed in more detail later in this memorandum. This comes on the heels of \$36.4 million in capital investments during FY24. These investments, strategically targeted across all capital asset categories, help ensure the continued vibrancy of Lake Forest and limit financial

liabilities for future City Councils 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 years, the City has successfully obtained \$19.5 million in outside grant funding for various capital improvement projects. Securing outside funding effectively stretches the City's capital resources, which allows for greater levels of infrastructure investment for the betterment of Lake Forest taxpayers.

As a result of the many internal and external long-term planning exercises noted above, the City is 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 budgetary impacts of the COVID-19 pandemic appear to be behind us, City staff remain vigilant in continuing to monitor unanticipated financial disruptions as the fiscal year progresses, adjusting as needed and maintaining an austere approach to managing the FY25 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 while imposing additional burdens on local governments. 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. As of this writing, the Governor has proposed eliminating a one percent municipal tax on grocery purchases in 2024, with no indication that the State will compensate municipalities for the lost revenue. For Lake Forest, the elimination of this revenue stream would result in the loss of approximately \$525,000 annually. The City will aggressively work with statewide municipal advocacy organizations to oppose this latest attempt by the State of Illinois to unilaterally impose significant financial burdens on cities and villages.

In addition, the State's inability to address its own pension obligations, as well as those of local governments, continues to create unmanageable liabilities into the future. 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 from financial decisions made in Springfield.

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

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

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

Commitment to Our Vision and Strategy

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

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

In 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 complete an update to its Strategic Plan this year. The priority goals of the current plan are as follows:



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The City has a balanced approach to quality development, redevelopment 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 children, youth and families by providing exceptional safety and security of its residents, businesses, employees and visitors.



Environmental Sustainability, Leisure & Recreation

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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 the City develops goals for the future and deploy resources necessary to pursue and achieve those goals. An update on the Strategic Plan can be found later in this budget document, and more information on the upcoming process can be found on the City's website at Cityoflakeforest.com/strategicplan. In addition, the operating department narratives throughout the budget identify FY24 highlights and FY25 initiatives that correspond to Strategic Plan priority goals.

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

overall community health. Department-specific performance measures are included within the Department budget summaries.

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

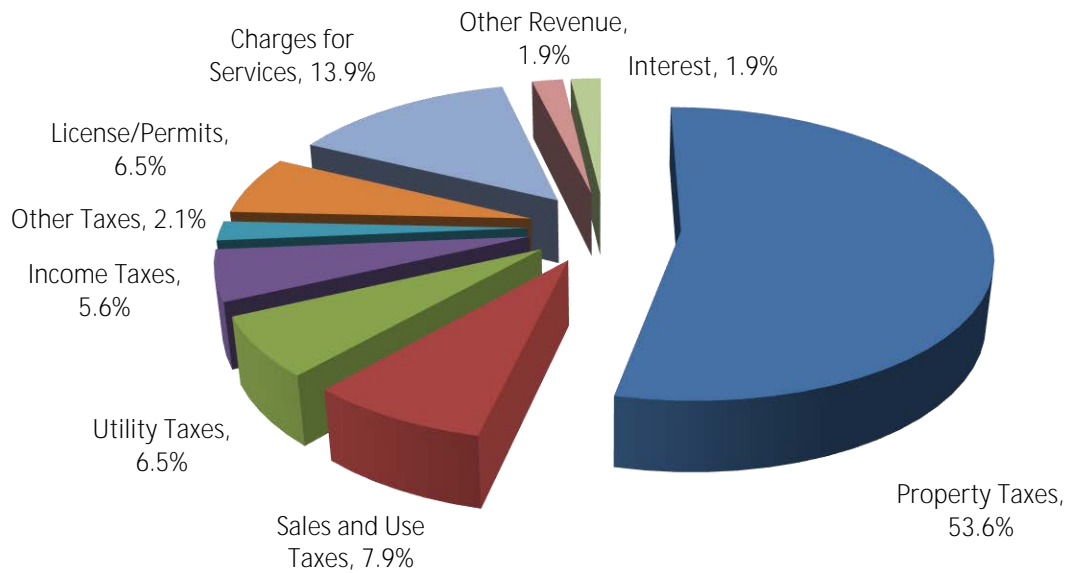
FY25 Revenues and Expenditures

Total forecasted revenue for FY25 is \$116,824,395. The FY25 budget contains expenditures totaling \$115,731,555. This figure reflects a decrease of \$13.8 million (10.6%) compared to the FY24 projected expenditures, primarily due to the \$16m Deerpath Park Improvement Project in FY24.

General Fund Revenues

The General Fund accounts for the vast majority of the City's operating departments, including Police, Fire, Public Works, etc. Total FY25 General Fund revenues are projected at \$42,989,723. General Fund reserves are forecasted at \$31.4 million or 68.5% of revenues as of April 30, 2024 after transfers of \$4.48 million to the Capital Improvements Fund to support the Five-Year Capital Improvement Program and a transfer of \$500,000 to the Self Insurance Fund. 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 \$1.01 million or 2.41% over the FY24 budget. An overview of general fund revenues is summarized in the chart on the following page:

FY25 General Fund Revenue



General Fund Revenue Highlights

- Last December, the City Council approved a **4.35% 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 \$162 on an \$800,000 home. Lake Forest property owners enjoy one of the lowest tax rates in all of Lake County.

General Fund Expenditures

The FY25 General Fund budget, which includes personnel, materials, and transfers to other funds, is \$42,832,963 which is \$.64 million or 1.52% above FY24 budgeted expenses. The FY25 General Fund budget is as follows:

General Fund	FY2024 Budget	FY2025 Budget	\$ Change	% Change
Operating	\$39,770,126	\$40,371,363	\$601,237	1.51%
Capital Expenses	930,528	966,600	36,072	3.88%
Inter-fund Transfers	1,489,425	1,495,000	5,575	0.37%
Total	\$ 42,190,079	\$42,832,963	\$642,884	1.52%

General Fund expenditure highlights include:

- Total **personnel costs**, inclusive of pension and insurance benefits, are expected to increase by \$937,178 or 3.1% when compared to the FY24 budget. The proposed increase encompasses the following:
 - A general pay plan adjustment of 3.0%;
 - 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 2.0 for FY25. One additional firefighter position is proposed in the General Fund budget to work a M-F/40 hour/week position to provide additional staffing at times of higher call volumes and to reduce overtime costs for employees in training. Staffing of this 40 hour/week position is subject to discussions with the City's Firefighters' Union. A senior advocate position is proposed for the Senior Resources Fund, which will be funded in full by the Lake Forest – Lake Bluff Senior Citizens' Foundation.
 - For FY25, increases in hourly rates for seasonal, apprentice and recreation part-time employees address continued challenges in recruiting and retaining these employees.

Capital Improvement Fund

The total FY25 **Capital Improvement Fund** budget is \$17.36 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 \$5.4 million for FY25. 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 FY25 is \$1.7 million.

Notable Capital Improvement projects for FY25 include:

○ Ahwahnee Road Storm Sewer Upgrades	\$ 4,346,000
○ Lake-Woodbine Bridge Repairs Construction	\$ 2,800,000
○ McLennon-Reed Bridge Repairs Construction	\$ 1,700,000
○ Park and Recreation Improvements	\$ 1,660,000
○ Seminary Ravine Improvements	\$ 1,600,000
○ Comprehensive Plan Implementation - CBD	\$ 1,120,000

In addition, the City maintains Capital Plans for both equipment and the City's fleet. The programs provide oversight and ensure the City is maintaining assets in an acceptable manner. The **Capital Equipment** budget for FY25 is \$1.5 million (budgeted in the Capital Improvement Fund). This continues an increase first approved in FY24 from prior fiscal years, reflecting the need to accelerate equipment investments to meet the demands of the City's aging fleet. The equipment purchases proposed in the budget are consistent with the City's 10-year equipment replacement plan.

Significant expenditures for **capital equipment** include:

○ Replace one rear-load refuse truck	\$350,000
○ Replace Fire Department ambulance	\$323,000
○ Replace aerial tower truck – Forestry	\$220,000
○ Replace three police vehicles	\$129,000

In recent 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. Notable design work planned for FY25 includes Central Business District (CBD) infrastructure and hardscape, Walden Ravine Bed restoration, Ringwood Bridge replacement, and Westleigh Rd. resurfacing.

Funding is also provided in FY25 to complete a comprehensive space needs assessment and site analysis for a new Police Department Facility. This work will position the City to potentially capitalize on unique market opportunities that currently exist and is consistent with the City's historic practice of making financial decisions today that reduce long-term financial obligations for future City Councils and taxpayers. The study will also help the City understand the types of spaces needed to support modern policing and

to provide flexibility to meet future, yet to be determined law enforcement needs. Notably, last year's community survey identified public safety as one of the most important factors residents consider in choosing to live in Lake Forest. With these various considerations in mind, the City will continue exploring opportunities that ensure our ability to meet resident expectations and Department needs, both today and into the future.

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 FY25 budgets for the City's primary Enterprise and Special Revenue Funds, including capital improvements and equipment, are as follows:

	FY24 Budget	FY25 Budget	\$ Change	% Change
Water/Sewer Operating	\$ 8,375,844	\$ 10,495,933	\$2,120,089	25.31%
Golf	2,052,436	2,115,258	62,822	3.06%
Cemetery	2,001,376	1,347,472	(653,904)	-32.67%
Parks/Recreation	9,992,916	10,528,100	535,184	5.36%
Senior Services	619,403	736,890	117,487	18.97%

Other Fund Budget Highlights

An increase projected for the Water/Sewer Operating Fund in FY25 is due to increased transfers to the Water and Sewer Capital Fund. A modest increase in the Golf Course budget is primarily due to increased personnel costs. The decrease in the Cemetery Fund budget is related to a capital project completed in FY24. An increase in the Parks and Recreation Fund is due primarily to increased hourly rates for seasonal, apprentice and part-time recreation employees. An increase in the Senior Resources Fund is due to the addition of a full-time Senior Advocate funded by foundation contributions. The City Council has approved fee adjustments that are expected to generate modest additional revenues in the Parks and Recreation, Water and Sewer, and Golf Course funds.

In addition to the operating budget shown above, the total FY25 **Water and Sewer Fund capital budget** is \$4.25 million, compared to FY24 estimated expenditures of \$2.5 million. In FY25, the City plans to initiate a multi-year water meter replacement project (\$2 million), continue membrane module replacement at the water treatment plant

(\$180,000), perform manhole lining and infiltration/inflow (I&I) repairs (\$360,000), and complete water main replacement at Spring Lane and Mayflower. 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.

FY25 Priorities and Initiatives

The FY25 budget addresses a number of key issues and priorities for the City. Certain programs initiated in FY24 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 FY25 include:



Achieve GFOA Triple Crown status for 3rd consecutive year.



Develop a Bank Lane Pedestrian Corridor Enhancement Plan.



Complete numerous Capital Improvement Program designs, studies, and projects for following Fiscal Year.



Complete update to Comprehensive Land Use Plan including housing stock analysis and review of community institutions.



Support development of City's new Strategic Plan and incorporate into the City's FY26 Budget planning process. Redesign Budget in Brief for FY26.



Build on momentum from Community Wide Survey by conducting regular "pulse surveys" to gather ongoing resident feedback.



Initiate update of the City's Affordable Housing Plan with Housing Trust Fund Board.



Participate in comprehensive review of employee benefits including medical/dental insurance plans and implement any changes.



Renewed focus on data and network security through network assessment and inventory.

FY24 in Review

FY24 was another busy year for the City, beginning with the successful transition of a new Mayor and three new Aldermen to the City Council.

The City conducted its first comprehensive, community-wide survey in seven years. Among the notable results, 98% of residents rated Lake Forest's quality of life as "excellent" or "good", a testament to the efforts of the City's elected and appointed leadership as well as City staff in continuing to make Lake Forest a desirable place to live. In FY25, the City will continue efforts to engage with the community in response to survey findings, and will utilize survey results to springboard upcoming Strategic Planning efforts.

FY24 was also a busy year for development activity in the community. Numerous new businesses opened their doors or began substantial buildouts, bringing continued vibrancy to the City's business districts. The City completed an update to the Central Business District chapter of the Comprehensive Plan and as noted earlier, will build upon those efforts with several planned initiatives in FY25. In winter 2023, construction of a new parking garage at Northwestern Lake Forest Hospital was completed, with a larger hospital expansion currently underway. Amendments were also approved to the Special Use Permits (SUP) governing the Gorton Center and Elawa Farm, ensuring the continued success of those critical community institutions while respecting the impacts of their operations on surrounding neighborhoods. The Elawa Farm SUP process also included approval of a new lease and short-term loan agreement with the Elawa Farm Foundation, as they transition to full use of the Elawa Farm campus.

Finally, the past year saw significant capital investments across all asset categories to proactively address long-term liabilities and important community priorities. The new Deerpath Community Park officially opened in November 2023, serving as a model for environmentally sensitive synthetic turf athletic field construction, in addition to the many other amenities the project affords residents of all ages. The incorporation of cutting-edge technological features such as real-time, HD-quality video streaming throughout the park will allow Lake Forest residents to enjoy an athletic experience unmatched in the region.

The City saw completion of a substantial bluff stabilization project at Forest Park Beach, ensuring long-term stability of one of the City's most beloved assets. A successful public-

private partnership raised over \$1.3 million to help rebuild an improved, ADA-compliant boardwalk at Forest Park Beach as well, the latest example of the remarkable commitment and generosity of Lake Forest residents. In continuing with successful public-private partnerships, FY24 saw the long-awaited opening of the City's new Veteran's Park, which was completed in close cooperation and with financial support from American Legion McKinlock Post 264.

At the conclusion of FY24, General Fund revenue collections are projected to exceed initial forecasts by more than \$3.8 million. The variance is largely attributable to income tax revenue (\$390,000), building permit revenue (\$1,719,000) and interest income (\$1,600,000). General Fund expenditures are estimated at \$.2 million under budget. Based on the FY24 forecast, it is recommended that an additional transfer of \$3.78 million operating surplus be made from the General Fund to the Capital Improvements Fund to be available for future capital needs. The City's General Fund balance is projected to be \$31.4 million at the close of FY24, after the operating surplus transfer recommended. 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, embracing the high expectations. City staff actively seek outside funding for capital projects, and the community is fortunate to have a citizenry that donates generously to civic projects, whether they be publicly or privately administered. 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, Assistant City Manager George Issakoo and the entire Management Staff. These individuals invested many hours over a six-month period to prepare this comprehensive financial document for your review and consideration and I am incredibly proud of their efforts.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jason Wicha". The signature is fluid and cursive, with a large initial "J" and "W".

Jason Wicha
City Manager



City Council Fiscal Policy

FISCAL YEAR 2025

Statement of Policy Purpose

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

These policies will be reviewed annually.

Policy Goals

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

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

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

I. Overall Budget Guidelines

1. The City shall annually adopt a Balanced Budget, for which expenditures in a given fiscal year do not exceed the sum of: 1) estimated revenues for the fiscal year, plus 2) the fund balance at the beginning of the fiscal year. Abide by the target based budgeting process. Target based budgeting ties expenses to projected resources at the beginning of the budget process, rather than cutting expenses after budgets are developed. This methodology reaffirms the relationship between revenues and services, taxes and spending, and involves departments in the process from the beginning.
2. Seek and encourage resident input in budget planning issues and service level decisions.
3. Review all services residents receive and strive to maintain the services at existing levels, unless specific variances are deemed warranted by the City Council. Each service should be examined thoroughly to determine if it is still necessary or can be provided in a more cost-effective way. New program initiatives must be measured in terms of their overall fiscal impact and capabilities.
4. Pay for all recurring expenses with recurring revenues, and use non-recurring revenues for non-recurring expenses. Proceeds from land sales (including the Laurel and Western TIF Note) shall be deposited into the Capital Fund unless intended for other legislative initiatives as directed by the City Council.
5. Maintain positive fund balances for all funds.
6. Annually review the cash flow reserves in all City operating funds to ensure adequacy given the volatility and risk of revenues attributable to each fund.
7. Monitor actual revenues and expenditures compared to budget throughout the year so that spending may be reduced as needed to offset revenue shortfalls or unanticipated expenditures.
8. **Protect the City's assets by maintaining adequate insurance coverage through** either commercial insurance or risk pooling arrangements with other governmental entities.
9. Abide by the 1991 Property Tax Extension Limitation Act, which limits the annual increase in property tax extensions to the lesser of 5 percent, or the increase in the consumer price index, plus allowances for new construction and voter approved increases, unless the City Council determines that an exception is necessary to preserve the long term financial health of the City.
10. Work actively with legislators and Councils of Government in passing legislation that promotes effective local government. Emphasis should be given to reducing

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

IV. Reserve Policies

1. The City will maintain a fund balance for fiscal cash liquidity purposes, (i.e., fiscal reserve), that will provide sufficient cash flow to minimize the potential of short-term tax anticipation borrowing.
2. Unassigned fund balances should be equal to no less than 35% of non-pass through operating revenues for the General Fund plus accrued sick and vacation leave. In recent years, the City Council has intentionally accumulated excess General Fund balance reserves to mitigate potential impacts of the State of Illinois fiscal crisis (ie. loss of State-shared revenue or imposition of property tax limitations). Recognizing that General Fund reserves as of 4/30/18 are sufficient to address State impacts, the FY19 operating surplus of the General Fund was transferred to the Capital Improvement Fund. Until further revision to the City Council Fiscal Policy is approved, the City may allocate future General Fund operating surpluses at fiscal year-end to one-time funding needs as determined annually by the City Council. The City will seek to maintain General Fund reserves at 70% of revenues.
3. The City will maintain sufficient self-insurance reserves as established by professional judgment taking into account premium costs, loss experience and funding retention reserves.
4. The City will seek to maintain minimum fund balance targets (unrestricted net position for proprietary funds) in each fund which reflect considerations such as revenue volatility and necessary contingencies. It is noted that certain funds are subject to five year financial forecasts, debt service coverage requirements and/or may be accumulating fund balance to address future capital needs, warranting a fund balance in excess of the minimum target. Loans made from fund reserves are considered long-term investments and shall be included in the fund balance target calculation. In the event fund balance falls below the established target for a particular fund, the City shall establish a plan to return the fund balance to its target. The fund balance targets by fund or category of funds is as follows:

City Council Fiscal Policy

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

V. Investment Policies

1. The City will follow the investment policy approved by the City Council on May 16, 2022, or a subsequently approved revision to the investment policy.
2. The City will conduct an analysis of cash flow needs on an on-going basis. Disbursements, collections, and deposits of all funds will be scheduled to insure maximum cash availability and investment potential.
3. The City will, where permitted by law, pool cash from its various funds for investment purposes.
4. The City will invest City revenue to maximize the rate of return while maintaining a low level of risk.
5. The City will review contractual consolidated banking services every five years.

VI. Debt Policies

1. The City will not fund current operations from the proceeds of borrowed funds.
2. The City will confine long-term borrowing to non-recurring capital improvements, projects, or equipment that cannot be financed from current financial resources.
3. The City will analyze market conditions, and long-term capital needs assessments, prior to debt issuance to determine the most advantageous average life. The debt

City Council Fiscal Policy

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

4. The City will look for both current and advance refunding opportunities in order to save interest expense.
5. **The City's debt capacity shall be maintained at a level consistent with available Moody's Guidelines to maintain our Aaa rating.**
6. The City recognizes the importance of underlying and overlapping debt in analyzing financial condition and will regularly analyze total indebtedness including underlying and overlapping debt.
7. The City will maintain good communications about its financial condition with bond and credit rating institutions. **The City's Finance Director/Treasurer is responsible for maintaining policies and procedures as recommended by the City's Bond Counsel for post-issuance compliance matters.**
8. The City will follow a policy of full disclosure in every annual financial report and official statement/offering document.

VII. Accounting, Auditing, And Financial Reporting Policies

1. The City will establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Illinois, and Generally Accepted Accounting Principles (GAAP), for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
2. **The City's financial accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).**
3. The City will strive to collect the majority of its receivables within thirty days.
4. The City will retain the right to perform financial, compliance, and performance audits on any entity receiving funds or grants from the City.
5. The City will engage an independent firm of certified public accountants to perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS), and will have these accountants publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.
6. The Audit Committee is responsible for recommending the selection of the **independent firm of certified public accountants (the Council's external auditor)** to perform an annual financial and compliance audit, defining the audit scope and receiving the report of the auditor.

City Council Fiscal Policy

7. The City will annually seek the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
8. The City will follow the below fund balance classification policies and procedures.
 - A. Committed Fund Balance shall be established, modified or rescinded through a City Council resolution.
 - B. Assigned Fund Balance will generally follow the approved budget and may be assigned to a specific purpose by the Finance Director.
 - C. In the General Fund, the City considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, followed by committed amounts then assigned amounts. Unassigned amounts are used only after the other categories of fund balance have been fully utilized.
 - D. In governmental funds other than the General Fund, the City considers restricted amounts to have been spent last. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City will first utilize assigned amounts, followed by committed amounts then restricted amounts.

Other Applicable Financial Policies:

- Pension Funding Policy
- Investment Policy

Amended: 10/16/23 Finance Committee



CITY OF LAKE FOREST FY2018—FY2022 STRATEGIC PLAN

MAY 1, 2024 BUDGET UPDATE

The City Council adopted a five-year Strategic Plan on May 1, 2017, which established six broad priorities of focus through FY2022. In FY2023, it was determined to extend the plan to allow the City to begin a community wide strategic planning process for an updated plan spanning from FY2026-2030. In FY 2024, a community survey was conducted to kickstart this process, and work is now underway to begin the public engagement for the strategic planning process.

In late 2023, the City Council approved a contract for strategic planning consulting services for the process to begin in the winter of 2024. The planning process technically began last summer with the Community-Wide Survey which gathered opinions from the community on aspects of Lake Forest that are most valued, and to assess the overall satisfaction of City services. The City was pleased to present very positive results with respect to service satisfaction and received valuable feedback that will help inform the strategic planning process.

The public engagement process for the Strategic Plan will begin with an in-person community workshop on May 1st, and online options on April 30th and May 15th. The goal will be to present an updated Strategic Plan for the Council's consideration and adoption in the summer of 2024. The Fiscal Year 2026 budget document will include an updated Strategic Plan Report with the new Strategic Plan focus areas. Consistent with past practice, the following report will provide updates on outcomes related to the focus areas of the existing Strategic Plan.

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 (44 years), budget presentation (8 years) and popular financial reporting (2 year). 2nd year for Triple Crown award.
- With Pension Subcommittee and independent actuary, developed additional long-term modeling for fire and police pension obligations.
- Expanded City investment program to enhance interest income in the event of declining interest rates.
- Obtained grant funds for the following upcoming projects: Deerpath Streetscape, Everett & Waukegan Intersection Project, Rethink Recycling Interns
- Continued the implementation of Cartegraph Public Works System with a focus on Refuse and Snow Command, providing tracking for assets, work hours, and resources.

BUSINESS & ECONOMIC VITALITY



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

- Developed a rental fee structure for the new athletic fields at Deerpath park to recover funding for future turf replacement.
- Initiated a Central Business District (CBD) infrastructure evaluation to identify and prioritize needed investments to support, retain and draw businesses in the CBD
- Continued Phase II design for the Deerpath Streetscape project.
- Updated Central Business District section of Comprehensive Plan.

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 new single family and multi-family residential construction.
- Additional multi-family units either completed, nearing completion or are currently under construction within the community.
- New single-family homes of various types, cluster and larger lot properties have recently been completed, with more under construction in various subdivisions. These include, Westleigh Farms, Oak Knoll Woodlands, The Preserve at Westleigh, and Amberley Woods.

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.

- Supported completion of parking structure on the Hospital Campus ahead of schedule.
- Updated Special Use Permits for Elawa Farm and Gorton Center to reflect current activities and conditions.
- Expedited the Special Events process, explored new events.
- Implemented a new squad video system, and Body Worn Cameras (BWC) department-wide. This fulfills the state mandate on BWC adoption by 2025.
- Performance Eval Tool: Redesigned a performance evaluation tool that highlights organizational guiding principles and succession planning in a collaborative manner.
- Replacement of all outdated portable radios through outside funding to support department's communications.

ENVIRONMENTAL SUSTAINABILITY, LEISURE & RECREATION



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

- Implemented voluntary curbside compost collection program with WasteNot LLC.
- Installed Wi-Fi, Sports Cameras, and Information Boards at Deerpath Community Park.
- Installation of the Monument at Veteran's Park in September 2023.
- Installed new cranes and trash skimmer at Forest Park Beach basin.

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 and completion of IDOT's Deerpath and Rte. 41 Pump Station Project and ComEd's Bike Path Bridge Replacement Project.
- Completed numerous designs and studies as part of the City's Capital Improvement Program: Deerpath Community Park Improvement Project, Whispering Oaks Sidewalk Connections (Phase I), Elawa Parking Lot, Traffic System Infrastructure, Water Meter Replacement, Forest Park Boardwalk, Cemetery Ravine Study, Watermain Replacement (Field Ct., Spring Ln., Mayflower Rd), CBD Infrastructure Evaluation, Lead Service Material Inventory, Sanitary Sewer Smoke Testing, Everett Park Natural Turf, ADA Transition Plan, Source Water Protection Plan

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

FY2025 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	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Estimate	FY2025 Budget
Bond Rating	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
General Fund Balance % of Revenues	35% plus Sick/Vac liability	68.7%	70.5%	69.5%	68.3%	73.2%

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



Community Character, Safety and Livability

	TARGET	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Estimate	FY2025 Budget
Fire Department:						
Average Response Time	<5:00	5:10	5:27	<5:00	5:34	<5:30
ISO Rating	3	3	3	3	3	3
Police Department:						
Crimes Against Persons	19	18	24	22	55	40
Property Crime	291	215	246	199	265	275

- 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	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Estimate	FY2025 Budget
Recreation % of households served	40%	44%	46%	45%	46%	47%
Average Age of Playgrounds	10	10	12	10	11	10

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



Housing Diversity and Residential Development

	TARGET	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Estimate	FY2025 Budget
Permits Issued/ Average Time to Obtain Permit	15 business days/5 for fast track	96%	96%	N/A	96%	N/A
Addition of Diverse Housing Types		25 SF 45 MF	28 SF 9 MF	N/A	16 SF 18 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	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Estimate	FY2025 Budget
Pavement Condition Rating*	65	83	59	65	59	65
Vehicular Bridge Sufficiency Rating	72	73	67	72	70	72

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

- For FY2025, the City has budgeted \$1,000,000 for **annual street resurfacing**. The City's ratings are based on an independent assessment every five years, last conducted in FY2023. This assessment was completed in June 2023.
- Annual Sufficiency Rating of 14 City-owned vehicular bridges (rating >50 is considered satisfactory (Source: Illinois Department of Transportation)).



Business and Economic Vitality

	TARGET	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Estimate	FY2025 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, 2023

Christopher P. Morill

Executive Director

Residents of the City of Lake Forest

Mayor and City Council

City Attorney

Office of the City Manager

APPOINTED BOARDS, COMMISSIONS, & COMMITTEES

- Audit Committee
- Board of Fire and Police Commissioners
- Board of Trustees - Firefighter Pension Fund
- Board of Trustees - Police Pension Fund
- Building Review Board
- Cemetery Commission
- Construction Codes Commission
- CROYA Board
- Historic Preservation Commission
- Housing Trust Fund Board
- Legal Committee
- Library Board
- Parks and Recreation Board
- Plan Commission
- Senior Resources Commission
- Zoning Board of Appeals

Communications &
Community
Engagement

Community
Development

Finance

Fire

Human Resources

Innovation &
Technology

Parks &
Recreation

Police

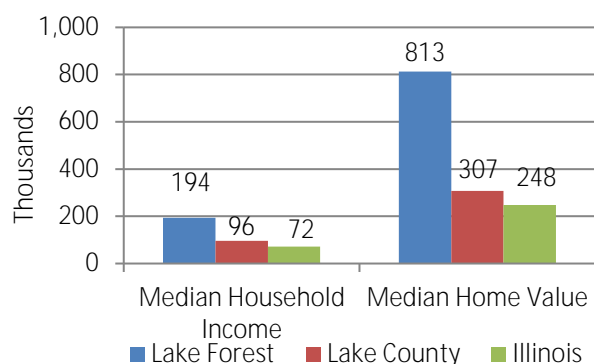
Public Works



The City of Lake Forest City Profile



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



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

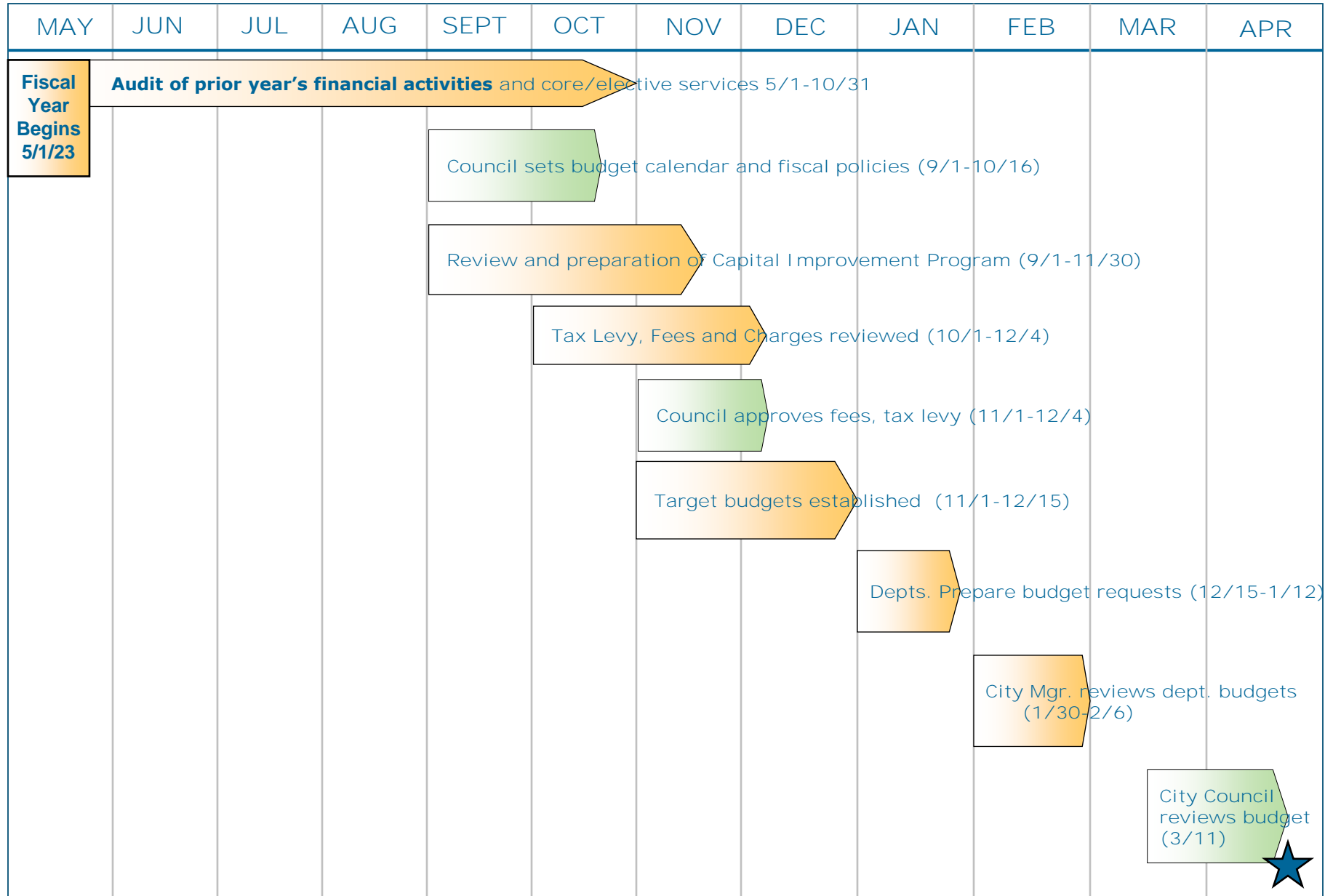
The Appropriation Ordinance includes any approved rollovers of prior year budget amounts that were **deferred or not completed by fiscal year end. These rollovers are added to the City's original approved** budget in July. In addition, the Appropriation Ordinance provides for a contingency in each fund 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 15 for the FY25 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 FY25 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 -- FY2025 Budget Timeline



= Council Action



= City Staff Action



= City Council Adopts Budget 4/15/24

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	FY24 YE Estimate		Fund Balance	FY25 Budget		Fund Balance
	<u>5/1/2023</u>	<u>Rev</u>	<u>Exp</u>	<u>4/30/2024</u>	<u>Rev</u>	<u>Exp</u>	<u>4/30/2025</u>
101 General	31,283,713	45,841,133	45,714,690	31,410,156	42,989,723	42,832,963	31,566,916
120 Flex	73,197	40	7,825	65,412	35	7,875	57,572
122 LF Hospital Project	0	741,225	715,225	26,000	1,000,000	100,000	926,000
201 Park and Public Land	2,209,953	181,810	1,531,611	860,152	88,477	110,000	838,629
202 Motor Fuel Tax	3,422,541	998,945	1,790,960	2,630,526	929,065	1,150,000	2,409,591
205 Emerg Telephone	1,524,687	468,676	478,108	1,515,255	432,800	446,236	1,501,819
210 Senior Resources	82,305	600,676	616,241	66,740	736,889	736,890	66,739
220 Parks and Recreation	1,615,118	9,977,536	10,013,747	1,578,907	10,520,384	10,528,100	1,571,191
224 Special Recreation	760,215	576,939	660,137	677,017	563,413	585,083	655,347
230 Cemetery	10,923,783	2,107,800	2,071,993	10,959,590	1,141,600	1,347,472	10,753,718
245 Foreign Fire	175,054	144,992	150,000	170,046	150,000	250,000	70,046
247 Police Restricted Funds	159,375	40,237	59,000	140,612	29,500	145,000	25,112
248 Housing Trust	2,374,792	162,136	417,553	2,119,375	100,000	175,000	2,044,375
311 Capital Improvements	37,468,258	14,793,133	28,688,211	23,573,180	13,421,238	17,364,058	19,630,360
322 Laurel/Western TIF	52,188	1,603,104	1,521,632	133,660	1,626,214	1,509,051	250,823
424 SSA 29 Saunders Rd	12,565	160,120	172,685	0	0	0	0
425 2004B/2011B Storm	928,047	28,811	956,858	0	0	0	0
428 2009 GO Bonds	39,983	267,518	259,290	48,211	261,450	259,050	50,611
429 2010 GO Bonds	68,217	588,820	573,898	83,139	572,013	568,913	86,239
432 2013 Refunding 2010A	53,958	750,566	731,375	73,149	731,295	729,575	74,869
433 2015 GO Bond Issue	8,997	627,753	623,020	13,730	629,303	628,800	14,233
434 2023 GO Bond Issue	900,195	707,601	1,276,073	331,723	952,256	1,271,750	12,229
501 Water and Sewer	11,591,525	10,150,468	8,305,616	13,436,377	9,742,981	10,495,933	12,683,425
508 Wat and Sew Capital	2,483,975	1,406,029	2,458,812	1,431,192	4,542,936	4,250,000	1,724,128
510 Deerpath Golf Course	215,465	2,171,211	2,200,082	186,594	2,167,302	2,115,258	238,638
601 Fleet	848,784	2,384,186	2,165,845	1,067,125	2,184,084	2,263,564	987,645
605 Liability Insurance	2,565,188	1,447,693	1,528,792	2,484,089	1,418,776	1,404,324	2,498,541
610 Self Insurance	3,920,590	6,867,503	6,385,538	4,402,555	6,575,000	6,510,000	4,467,555
701 Fire Pension	46,676,363	7,376,928	3,409,476	50,643,815	6,208,239	3,725,830	53,126,224
702 Police Pension	43,451,137	6,642,808	3,970,403	46,123,542	7,109,422	4,220,830	49,012,134
709 Trust Care Funds	629,864	11,818	35,000	606,682	0	0	606,682
		119,828,215	129,489,696		116,824,395	115,731,555	

FY24 to FY25 change of +/- 10%:

New or Closed Funds - Funds 424/425

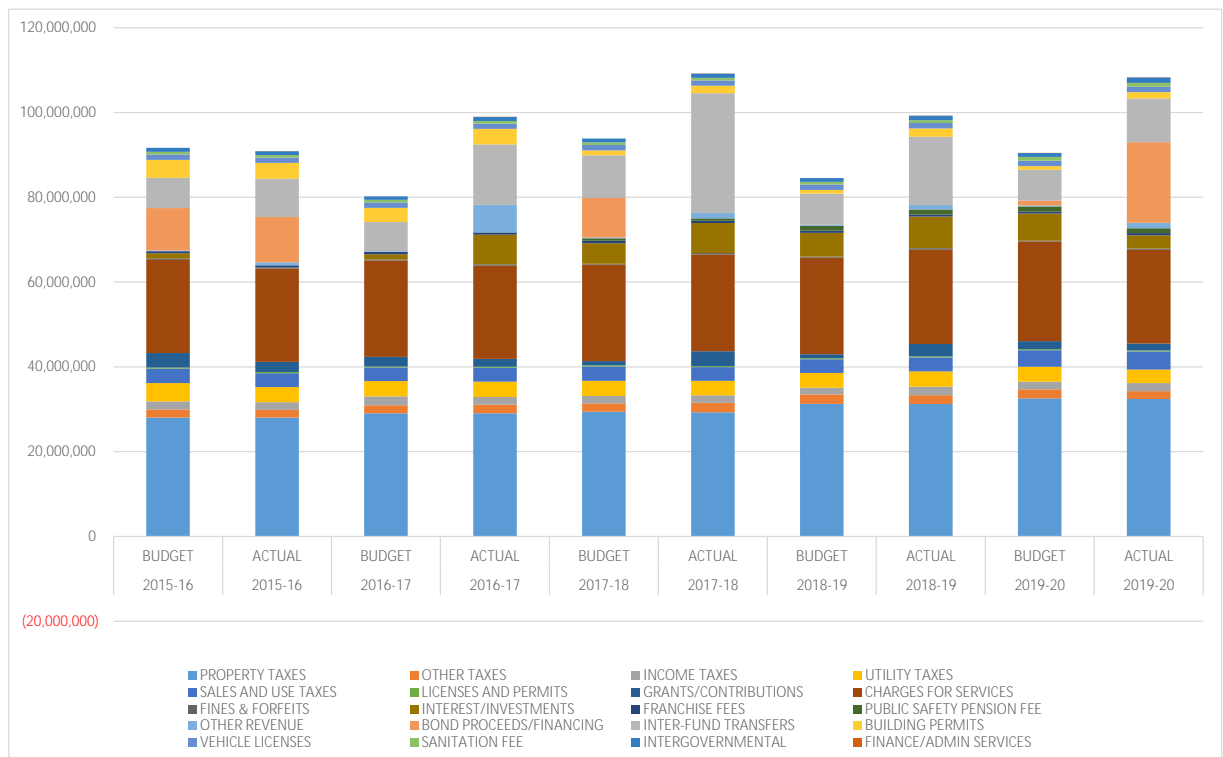
Planned accumulation or drawdown of fund balance - Funds 120/122/245/247/311/322/434/508/510

Negative Fund Balances Projected for FY24 and/or FY25:

N/A

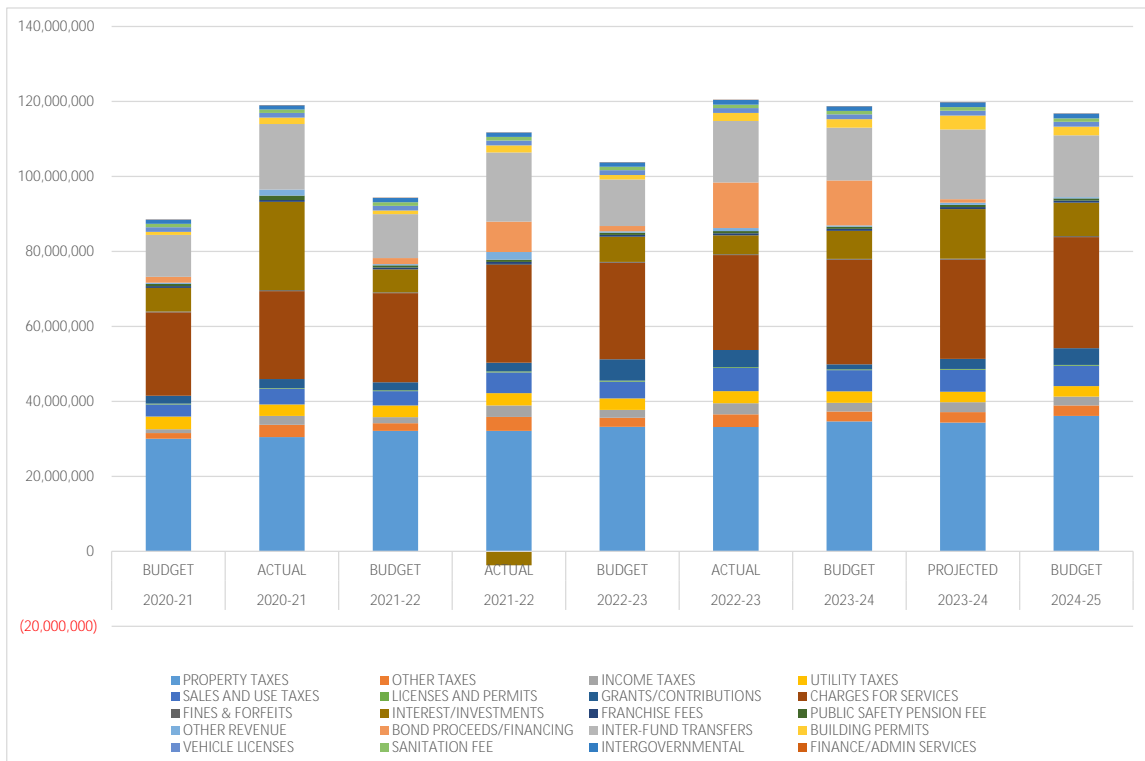
CITY OF LAKE FOREST, ILLINOIS
REVENUE BY SOURCE

	2015-16 BUDGET	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL
PROPERTY TAXES	28,057,833	28,033,007	29,027,623	29,039,825	29,417,941	29,306,715	31,300,567	31,234,290	32,589,665	32,403,516
OTHER TAXES	1,911,182	1,802,406	1,907,279	2,033,867	1,936,480	2,209,035	2,200,238	2,091,249	2,103,792	1,864,432
INCOME TAXES	1,907,566	1,835,575	2,087,875	1,828,827	1,801,314	1,763,009	1,563,706	2,004,446	1,820,000	1,906,209
UTILITY TAXES	4,284,488	3,551,491	3,618,191	3,596,175	3,567,000	3,440,365	3,478,300	3,603,381	3,506,160	3,170,895
SALES AND USE TAXES	3,422,165	3,305,559	3,219,334	3,307,326	3,378,800	3,198,467	3,241,800	3,289,889	3,904,000	4,315,085
LICENSES AND PERMITS	236,600	260,852	233,275	239,419	239,445	236,224	245,467	233,865	233,056	220,792
GRANTS/CONTRIBUTIONS	3,424,060	2,374,858	2,283,210	1,849,006	1,031,070	3,538,225	970,500	2,924,574	1,916,438	1,613,570
CHARGES FOR SERVICES	22,008,476	22,041,431	22,703,698	21,970,956	22,773,017	22,802,093	22,747,153	22,248,240	23,462,333	22,108,017
FINES & FORFEITS	265,000	254,563	225,250	312,643	206,500	345,438	227,000	355,304	227,000	271,985
INTEREST/INVESTMENTS	1,275,779	(22,494)	1,275,227	6,990,625	4,842,034	7,098,535	5,613,062	7,446,667	6,384,425	3,171,427
FRANCHISE FEES	460,000	510,657	495,000	529,938	533,025	517,322	535,000	513,410	520,000	507,276
PUBLIC SAFETY PENSION FEE				10	580,000	586,144	1,160,000	1,170,814	1,172,000	1,163,609
OTHER REVENUE	197,850	669,211	214,850	6,535,940	222,250	1,288,208	229,023	1,062,853	223,283	1,247,678
BOND PROCEEDS/FINANCING	10,000,000	10,716,464			9,300,000				1,165,000	19,028,087
INTER-FUND TRANSFERS	7,156,729	9,032,159	6,898,091	14,242,466	10,072,705	28,241,894	7,370,460	16,110,533	7,250,771	10,329,163
BUILDING PERMITS	4,220,712	3,697,504	3,314,012	3,665,969	1,143,600	1,728,322	833,600	1,955,526	882,600	1,488,855
VEHICLE LICENSES	1,275,000	1,264,212	1,268,000	1,252,010	1,277,040	1,267,730	1,290,300	1,267,312	1,269,000	1,244,468
SANITATION FEE	620,000	611,246	610,000	613,310	610,000	614,263	610,000	652,995	915,000	930,372
INTERGOVERNMENTAL	927,508	902,919	850,443	925,391	900,726	961,859	906,845	1,067,936	898,817	1,300,612
FINANCE/ADMIN SERVICES		26,774		29,223		33,783		36,872	30,000	38,413
	91,650,948	90,868,394	80,231,358	98,962,926	93,832,947	109,177,631	84,523,021	99,270,156	90,473,340	108,324,461



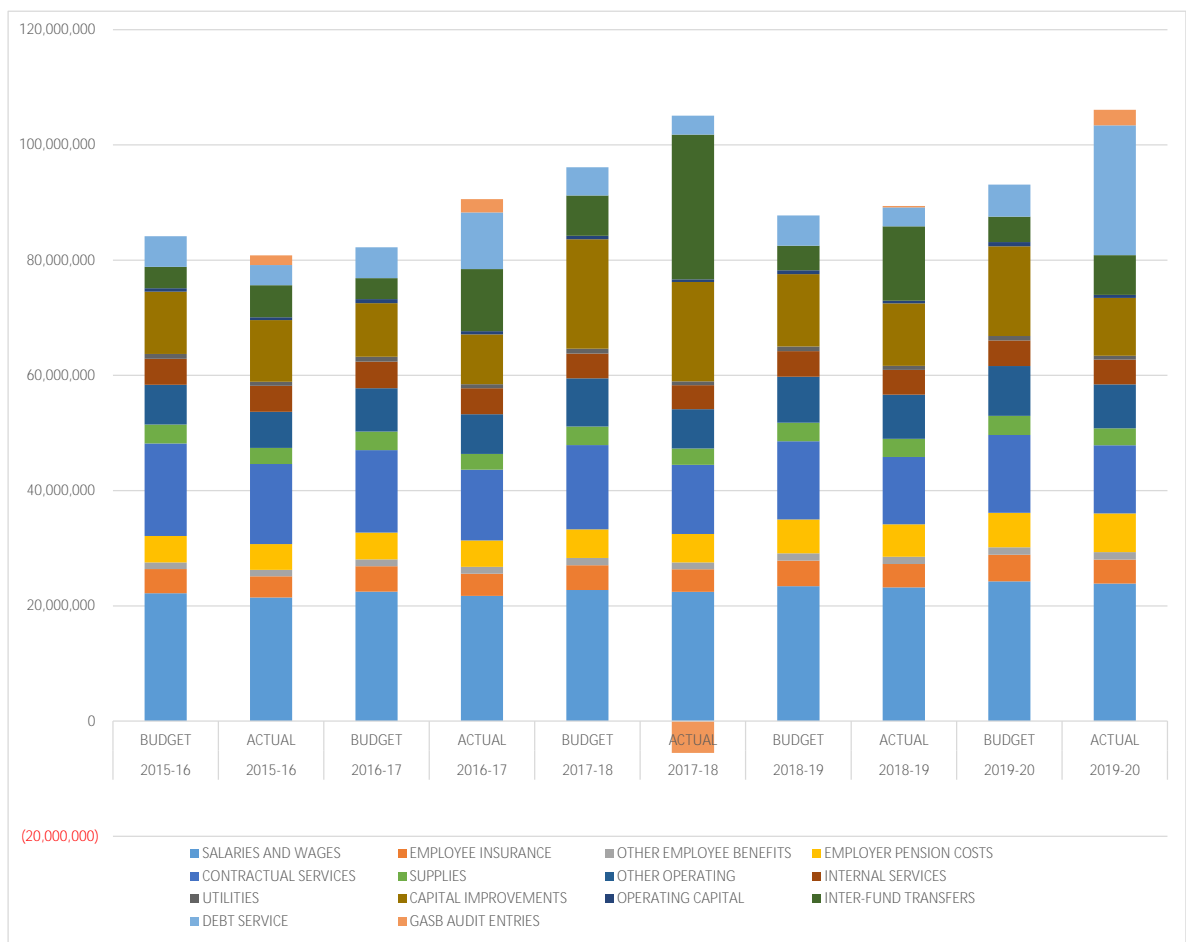
CITY OF LAKE FOREST, ILLINOIS
REVENUE BY SOURCE

	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 BUDGET
PROPERTY TAXES	30,050,525	30,463,039	32,153,591	32,153,591	33,193,213	33,144,358	34,637,710	34,347,122	36,134,584
OTHER TAXES	1,491,008	3,284,294	2,042,539	3,696,504	2,451,320	3,385,649	2,679,905	2,767,906	2,758,966
INCOME TAXES	1,021,074	2,351,782	1,600,000	3,077,159	2,100,000	2,980,416	2,269,125	2,658,121	2,397,993
UTILITY TAXES	3,373,730	3,102,515	3,134,887	3,285,771	3,043,162	3,242,737	3,083,961	2,776,374	2,808,386
SALES AND USE TAXES	3,221,811	4,147,390	3,800,815	5,544,167	4,486,613	6,134,090	5,653,796	5,888,589	5,405,761
LICENSES AND PERMITS	232,180	176,244	214,879	250,179	238,018	259,967	219,412	231,530	224,528
GRANTS/CONTRIBUTIONS	2,092,706	2,451,842	2,139,138	2,289,996	5,705,025	4,544,735	1,328,000	2,681,656	4,432,769
CHARGES FOR SERVICES	22,249,789	23,422,747	23,782,748	26,103,526	25,793,921	25,314,993	27,903,237	26,450,158	29,670,036
FINES & FORFEITS	226,500	260,726	210,000	256,681	213,050	252,955	255,450	253,500	255,450
INTEREST/INVESTMENTS	6,297,500	23,574,170	6,136,571	(3,722,593)	6,684,592	5,013,745	7,467,687	13,253,505	8,942,115
FRANCHISE FEES	515,000	499,449	500,000	522,156	501,949	540,150	518,323	520,585	520,000
PUBLIC SAFETY PENSION FEE	590,000	1,169,632	590,000	586,157	590,000	589,201	590,000	590,000	590,000
OTHER REVENUE	281,433	1,593,509	306,533	2,072,513	392,871	807,725	339,339	613,917	335,500
BOND PROCEEDS/FINANCING	1,600,000		1,600,000	8,101,784	1,400,000	12,160,156	12,000,000	905,000	0
INTER-FUND TRANSFERS	11,179,592	17,467,290	11,751,252	18,443,738	12,378,141	16,443,346	14,045,221	18,594,369	16,515,158
BUILDING PERMITS	773,000	1,747,563	967,000	1,909,668	1,200,000	2,125,970	2,300,000	3,734,225	2,300,000
VEHICLE LICENSES	1,257,450	1,203,610	1,245,000	1,293,458	1,286,000	1,275,390	1,280,000	1,286,000	1,280,000
SANITATION FEE	920,000	932,034	930,000	935,692	930,000	938,602	930,000	938,000	938,000
INTERGOVERNMENTAL	1,109,149	1,128,736	1,198,271	1,202,333	1,199,645	1,292,630	1,227,400	1,302,659	1,280,149
FINANCE/ADMIN SERVICES	30,000	55,506	30,000	38,915	30,000	38,164	30,000	35,000	35,000
	88,512,447	119,032,078	94,333,224	108,041,395	103,817,520	120,484,979	118,758,566	119,828,216	116,824,395



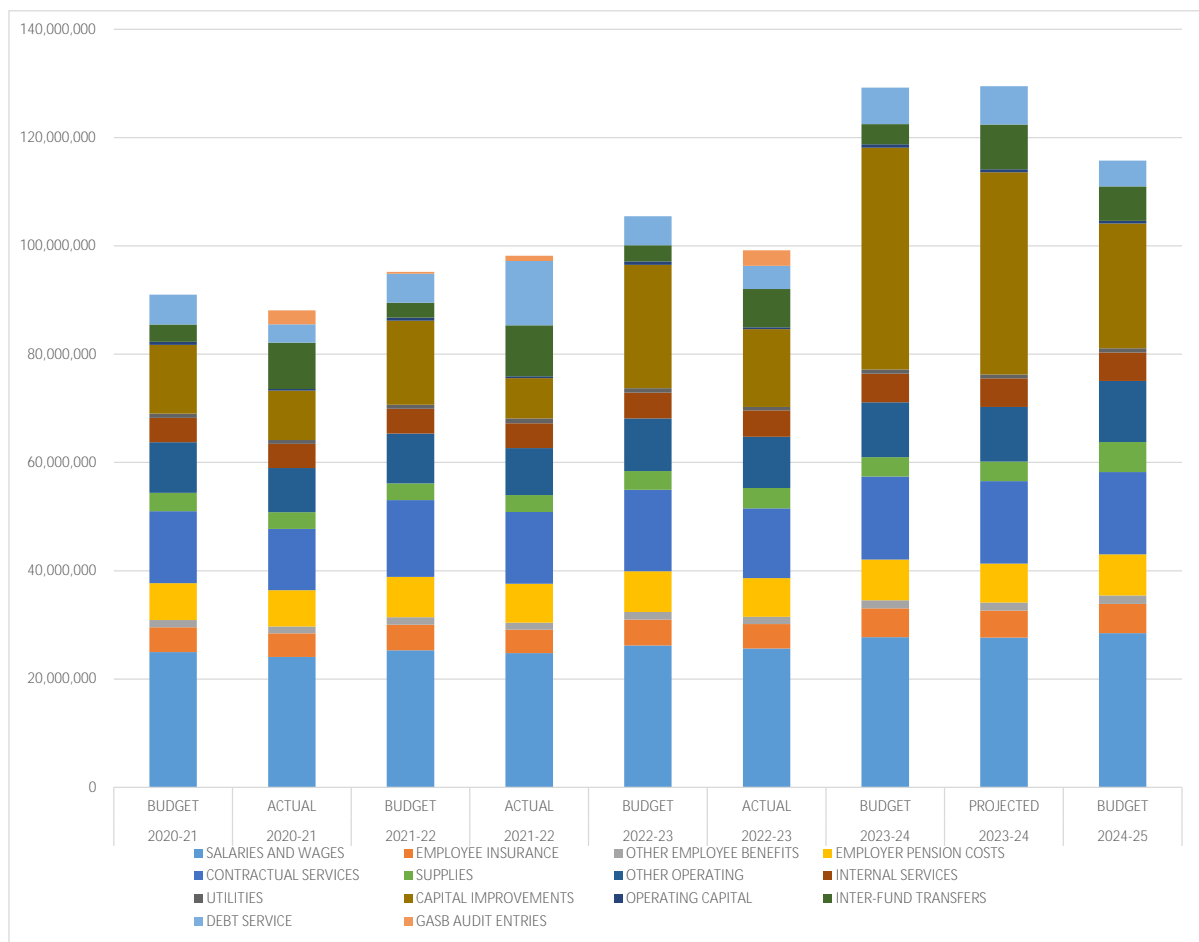
CITY OF LAKE FOREST
EXPENSES BY TYPE
ALL CITY FUNDS

	2015-16 BUDGET	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL
SALARIES AND WAGES	22,203,869	21,443,179	22,473,673	21,743,899	22,763,981	22,441,938	23,418,357	23,192,477	24,269,060	23,876,460
EMPLOYEE INSURANCE	4,197,210	3,684,853	4,394,100	3,852,776	4,290,143	3,913,906	4,447,947	4,082,493	4,599,921	4,171,618
OTHER EMPLOYEE BENEFITS	1,147,858	1,131,889	1,202,482	1,160,981	1,241,943	1,191,568	1,253,140	1,230,538	1,309,579	1,261,389
EMPLOYER PENSION COSTS	4,572,362	4,462,526	4,666,359	4,582,217	4,996,856	4,924,108	5,862,600	5,649,253	5,981,172	6,742,104
CONTRACTUAL SERVICES	16,063,389	13,896,596	14,292,517	12,286,306	14,628,618	12,001,145	13,605,265	11,701,939	13,488,643	11,815,623
SUPPLIES	3,284,760	2,800,490	3,225,409	2,739,716	3,208,460	2,823,448	3,212,506	3,140,799	3,316,479	2,933,426
OTHER OPERATING	6,883,640	6,257,660	7,515,921	6,892,807	8,344,161	6,854,299	7,977,940	7,670,559	8,655,066	7,640,615
INTERNAL SERVICES	4,522,906	4,530,025	4,619,955	4,505,075	4,307,183	4,130,585	4,427,949	4,294,293	4,453,883	4,317,819
UTILITIES	862,759	669,409	840,144	701,420	866,079	690,315	798,603	694,411	777,680	640,234
CAPITAL IMPROVEMENTS	10,792,010	10,721,866	9,299,973	8,667,540	18,979,923	17,238,016	12,572,123	10,853,251	15,563,637	10,056,604
OPERATING CAPITAL	585,218	489,709	700,150	537,625	593,485	459,027	660,120	465,339	710,969	505,568
INTER-FUND TRANSFERS	3,726,962	5,565,988	3,647,853	10,784,220	6,997,440	25,113,741	4,270,011	12,878,889	4,437,785	6,923,180
DEBT SERVICE	5,328,382	3,496,615	5,370,936	9,844,465	4,892,996	3,291,060	5,246,398	3,294,843	5,538,495	22,527,487
GASB AUDIT ENTRIES		1,686,447		2,308,101		(5,518,904)		270,271		2,681,859
	84,171,325	80,837,252	82,249,472	90,607,148	96,111,268	99,554,252	87,752,959	89,419,355	93,102,369	106,093,986



CITY OF LAKE FOREST
EXPENSES BY TYPE

ALL CITY FUNDS	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ACTUAL	2023-24 BUDGET	2023-24 PROJECTED	2024-25 BUDGET
SALARIES AND WAGES	24,975,953	24,094,131	25,317,121	24,806,347	26,203,335	25,641,873	27,736,063	27,673,737	28,461,251
EMPLOYEE INSURANCE	4,595,521	4,349,789	4,737,886	4,312,457	4,770,976	4,497,197	5,331,951	4,968,410	5,412,738
OTHER EMPLOYEE BENEFITS	1,341,184	1,268,601	1,357,082	1,293,503	1,395,637	1,346,283	1,491,519	1,488,221	1,556,527
EMPLOYER PENSION COSTS	6,788,750	6,709,022	7,469,058	7,171,311	7,550,222	7,138,553	7,516,767	7,191,909	7,607,410
CONTRACTUAL SERVICES	13,311,006	11,318,939	14,182,717	13,258,877	15,025,590	12,890,259	15,343,911	15,234,682	15,175,221
SUPPLIES	3,390,469	3,084,693	3,085,629	3,139,470	3,456,667	3,768,183	3,548,081	3,616,185	5,559,041
OTHER OPERATING	9,314,740	8,138,795	9,203,165	8,673,793	9,735,051	9,443,610	10,128,014	10,075,222	11,292,290
INTERNAL SERVICES	4,524,611	4,460,018	4,549,302	4,597,373	4,760,531	4,892,592	5,314,775	5,287,551	5,234,278
UTILITIES	766,055	719,512	773,200	881,916	816,486	644,332	768,474	707,404	776,229
CAPITAL IMPROVEMENTS	12,698,936	9,105,661	15,524,310	7,446,151	22,770,437	14,341,960	40,960,558	37,335,488	23,042,951
OPERATING CAPITAL	569,499	324,516	545,000	314,008	635,910	368,937	624,159	582,123	493,000
INTER-FUND TRANSFERS	3,205,910	8,570,458	2,764,075	9,439,905	2,979,671	7,047,025	3,731,932	8,263,695	6,359,065
DEBT SERVICE	5,496,494	3,360,262	5,371,168	11,880,960	5,375,372	4,297,982	6,716,232	7,065,069	4,761,554
GASB AUDIT ENTRIES		2,592,775	315,000	955,614		2,874,877			
	90,979,128	88,097,172	95,194,713	98,171,685	105,475,885	99,193,663	129,212,436	129,489,696	115,731,555



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 2022	ACTUAL FY 2023	ESTIMATE FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029
Fund Balance 5/1	28,273,703	28,882,442	31,283,713	31,410,156	31,566,916	32,596,242	32,588,656	31,847,745
Revenue	42,050,180	44,355,563	45,841,133	42,989,723	44,385,891	45,041,549	46,023,048	47,032,644
Operating Expenses	35,641,441	37,404,292	40,734,690	41,632,963	43,356,565	45,049,135	46,763,959	48,487,347
Net before CIP	6,408,739	6,951,271	5,106,443	1,356,760	1,029,326	(7,586)	(740,911)	(1,454,703)
Capital or One Time Expenditures	5,800,000	4,550,000	4,980,000	1,200,000	-	-	-	-
Fund Balance 4/30	28,882,442	31,283,713	31,410,156	31,566,916	32,596,242	32,588,656	31,847,745	30,393,042
Nonspendable Fund Balance 4/30	91,038	199,053	199,053	199,053	199,053	199,053	199,053	199,053
Reserve for Covid 19 Impacts								
Less: 35% Revenue + Sick/Vacation Liability	16,445,117	17,234,809	17,754,759	16,756,765	17,245,424	17,474,904	17,818,429	18,171,787
- change to 70% for FY23 Budget								
Available Funds	12,346,287	13,849,851	13,456,344	14,611,098	15,151,765	14,914,699	13,830,264	12,022,202
Op Revenue increase%	7.6%	5.5%	3.3%	-6.2%	3.2%	1.5%	2.2%	2.2%
Op Expense increase %	3.6%	4.9%	8.9%	2.2%	4.1%	3.9%	3.8%	3.7%
FB as % of revenue (70% Target)	68.7%	70.5%	68.5%	73.4%	73.4%	72.4%	69.2%	64.6%

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 FY2022	Actual FY2023	Estimate FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029
Fund Balance 5/1	921,060	1,197,952	1,615,118	1,578,907	1,571,191	1,671,349	1,815,093	2,005,643
Revenue								
Property Tax Revenue	5,941,557	6,027,734	6,370,680	6,652,079	6,851,641	7,057,191	7,268,906	7,486,974
Fee Revenue	2,702,865	3,014,446	3,094,003	3,630,805	3,739,729	3,851,921	3,967,479	4,086,503
Contributions/Other	445,063	437,823	268,055	177,500	181,050	184,671	188,364	192,132
General Fund Transfer	23,500	23,091	24,798					
Interest Income	12,383	106,873	220,000	60,000	47,136	50,140	54,453	60,169
Total Current Revenue	9,125,368	9,609,967	9,977,536	10,520,384	10,819,556	11,143,923	11,479,202	11,825,778
Expenditures								
Operations and Maintenance	2,749,916	2,743,857	3,103,564	3,457,934	3,527,093	3,597,635	3,669,587	3,742,979
Salaries/Benefits	5,760,084	6,004,336	6,083,277	6,637,135	6,836,249	7,041,337	7,252,577	7,470,154
Adm Serv to City	186,677	191,344	196,128	201,031	206,057	211,208	216,488	221,901
Total Operating Expenses	8,696,677	8,939,537	9,382,969	10,296,100	10,569,399	10,850,179	11,138,652	11,435,033
Net Before Equip Reserve	428,691	670,430	594,567	224,284	250,158	293,744	340,550	390,744
Equipment Replacement	101,799	203,264	470,778	232,000	150,000	150,000	150,000	150,000
Net after Equip Reserve	326,892	467,166	123,789	(7,716)	100,158	143,744	190,550	240,744
Transfer to Golf Fund-Oper	50,000	50,000	50,000					
Transfer to Golf Fund-Levy	125,000	125,000	110,000					
Short Term Loan - Golf	(125,000)	(125,000)	(110,000)					
General Fund Transfer COVID								
Fund Balance 4/30	1,197,952	1,615,118	1,578,907	1,571,191	1,671,349	1,815,093	2,005,643	2,246,387
Fund Balance - Other Funds	\$ 3,091,664	\$ 2,970,168	\$ 1,537,169	\$ 1,493,976	\$ 1,004,802	\$ 1,004,802	\$ 1,004,802	\$ 1,004,802
Fund Balance as % of Oper Rev	47%	48%	31%	29%	25%	25%	26%	27%
(Target is 25 % all funds combined)								
Prop Tax Revenue increase %	10.3%	1.5%	5.7%	4.4%	3.0%	3.0%	3.0%	3.0%
Op Revenue increase %	80.2%	11.5%	2.6%	17.3%	3.0%	3.0%	3.0%	3.0%
Op Expense increase %	12.3%	2.8%	5.0%	9.7%	2.7%	2.7%	2.7%	2.7%

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

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

	Actual FY2022	Actual FY2023	Estimate FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029
Fund Balance 5/1	COVID 287,877	235,894	Final Debt Pay 215,465	186,594	238,638	270,428	168,230	408,305
Revenue								
Operating revenue	1,824,684	1,870,003	2,101,211	2,167,302	2,213,369	2,279,770	2,348,163	2,418,608
Interest Income	2,443	13,926	20,000	0	0	0	0	0
Total Current Revenue	1,827,127	1,883,929	2,121,211	2,167,302	2,213,369	2,279,770	2,348,163	2,418,608
Less:								
Operations and Maintenance	1,114,234	1,128,479	1,069,147	1,106,772	1,121,636	1,139,627	1,158,000	1,176,767
Salaries/Benefits	691,128	735,080	802,819	811,234	836,885	853,456	870,356	887,589
Adm Serv to City	29,949	30,698	31,465	32,252	33,058	33,885	34,732	35,600
Total Operating Expenses	1,835,311	1,894,257	1,903,431	1,950,258	1,991,579	2,026,968	2,063,088	2,099,956
Net Before Capital & Debt	(8,184)	(10,328)	217,780	217,044	221,790	252,802	285,075	318,652
Capital Expense	53,999	48,047	86,647	165,000	190,000	355,000	45,000	75,000
Master Plan/Improvements	500,929	63,672	117,837					
Debt Service	93,337	86,899	92,167					
Total Capital/Debt Service	648,265	198,618	296,651	165,000	190,000	355,000	45,000	75,000
Net after Capital & Debt	(656,449)	(208,946)	(78,871)	52,044	31,790	(102,198)	240,075	243,652
Rec Transfer - Spec Purpose	125,000	125,000	110,000					
Recreation Fund Loan	(125,000)	(125,000)	(110,000)					
Other Revenue	554,466	138,517						
Recreation Fund Transfer	50,000	50,000	50,000					
Fund Balance 4/30	235,894	215,465	186,594	238,638	270,428	168,230	408,305	651,957
Fund Balance Target	\$ 274,069	\$ 282,589	\$ 318,182	\$ 325,095	\$ 332,005	\$ 341,966	\$ 352,224	\$ 362,791
Over (under) FB Target	(\$38,175)	(\$67,124)	(\$131,588)	(\$86,457)	(\$61,577)	(\$173,736)	\$56,080	\$289,166
Debt service coverage 1.25	0.45	0.46	N/A	N/A	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%	-2.1%	2.5%	12.4%	3.1%	2.1%	3.0%	3.0%	3.0%
Op Expense increase %	10.3%	3.2%	0.5%	2.5%	2.1%	1.8%	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 2022	ACTUAL FY 2023	ESTIMATE FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029
Fund Balance 5/1	\$ 8,045,041	\$ 10,163,619	\$ 11,591,524	\$ 13,436,376	\$ 12,683,424	\$ 12,259,607	\$ 11,765,106	\$ 11,304,484
Operating Revenue	\$ 11,286,725	\$ 9,448,318	\$ 10,150,468	\$ 9,742,981	\$ 9,725,990	\$ 9,817,917	\$ 10,018,860	\$ 10,188,917
Less: Operating Expenses	5,572,354	4,406,129	4,975,788	5,209,878	5,366,174	5,527,160	5,692,974	5,863,764
Debt service	2,295,793	2,314,284	2,029,828	786,055	783,633	785,258	786,508	787,383
Net before CIP	\$ 3,418,578	\$ 2,727,905	\$ 3,144,852	\$ 3,747,048	\$ 3,576,183	\$ 3,505,499	\$ 3,539,378	\$ 3,537,770
Total Transfer to Capital	1,300,000	1,300,000	1,300,000	4,500,000	4,000,000	4,000,000	4,000,000	4,000,000
Fund Balance 4/30	\$ 10,163,619	\$ 11,591,524	\$ 13,436,376	\$ 12,683,424	\$ 12,259,607	\$ 11,765,106	\$ 11,304,484	\$ 10,842,254
Less: .33 (rev) + 1X debt serv+500K	\$ 6,520,412	\$ 5,932,229	\$ 5,879,482	\$ 4,501,239	\$ 4,493,210	\$ 4,525,171	\$ 4,592,732	\$ 4,649,726
Available Funds	3,643,207	5,659,295	7,556,894	8,182,185	7,766,397	7,239,935	6,711,752	6,192,529
Revenue increase%	24.4%	-16.3%	7.4%	-4.0%	-0.2%	0.9%	2.0%	1.7%
Expense increase %	22.2%	-20.9%	12.9%	4.7%	3.0%	3.0%	3.0%	3.0%
Debt service coverage 1.25	2.49	2.18	2.55	5.77	5.56	5.46	5.50	5.49

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 2022	ACTUAL FY 2023	ESTIMATE FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029
Fund Balance 5/1	\$ 2,544,763	\$ 2,217,747	\$ 2,483,975	\$ 1,431,192	\$ 1,724,128	\$ 725,852	\$ 1,399,627	\$ 2,679,616
Transfer from Operating	1,300,000	1,300,000	1,300,000	4,500,000	4,000,000	4,000,000	4,000,000	4,000,000
Bond Proceeds								
Contributions/Donations								
Grant/SSA Revenue	3,686							
Interest	12,619	75,482	106,029	42,936	51,724	21,776	41,989	80,388
Total Revenue	\$ 1,316,305	\$ 1,375,482	\$ 1,406,029	\$ 4,542,936	\$ 4,051,724	\$ 4,021,776	\$ 4,041,989	\$ 4,080,388
Capital Improvements- #1 Only	1,643,321	1,109,254	2,458,812	4,250,000	5,050,000	3,348,000	2,762,000	5,750,000
Water Plant Project								
Fund Balance 4/30	\$ 2,217,747	\$ 2,483,975	\$ 1,431,192	\$ 1,724,128	\$ 725,852	\$ 1,399,627	\$ 2,679,616	\$ 1,010,004

Minimum Fund Balance Target \$1,000,000

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

THE CITY OF LAKE FOREST

FIVE YEAR FUND BALANCE FORECAST

CAPITAL IMPROVEMENT FUND

	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATE FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029
Fund Balance 5/1	\$ 16,190,837	\$ 22,340,773	\$ 37,468,258	\$ 23,573,180	\$ 19,630,360	\$ 12,140,332	\$ 12,227,167	\$ 13,825,251
Revenue - Ongoing								
Real Estate Transfer Tax	\$ 2,652,110	\$ 2,125,930	\$ 1,676,275	\$ 1,700,000	\$ 1,725,500	\$ 1,751,383	\$ 1,777,653	\$ 1,804,318
Capital Improvements Levy	1,533,689	1,530,420	1,543,192	1,542,169	1,600,000	1,700,000	1,800,000	1,800,000
Home Rule Sales Tax (.5%)	1,100,440	2,033,255	1,950,287	1,989,293	2,029,079	2,069,660	2,111,053	2,153,274
Demolition Tax	36,000	48,000	36,000	30,000	30,000	30,000	30,000	30,000
Misc/Recycling	208,737	217,794	400,187	155,024	156,569	148,396	150,035	150,035
Total Taxes and Other Ongoing Revenue	\$ 5,530,976	\$ 5,955,399	\$ 5,605,941	\$ 5,416,486	\$ 5,541,148	\$ 5,699,439	\$ 5,868,742	\$ 5,937,627
Grants/Contributions	\$ 62,411	\$ 2,686,560	\$ 1,638,512	\$ 3,315,000	\$ 6,034,200		\$ 363,980	\$ 2,750,528
ARPA Funding		94,290	158,760	2,393,252				
Interest	87,422	789,469	1,639,678	696,500	588,911	364,210	366,815	414,758
General Fund Transfer	3,650,000	550,000	4,480,000	1,200,000				
Proceeds from Land Sale		248,597						
Athletic Fields - Gen Fund Transfer/Bonds		16,160,156						
Transfer from Other Funds	500,000	0	831,700	400,000	400,000	400,000	400,000	400,000
.5% sales tax transfer: Balance above policy	500,000		438,542					
Grand Total Revenue	10,330,809	26,484,471	14,793,133	13,421,238	12,564,258	6,463,649	6,999,537	9,502,913
Less: Operating Expenses	61,920	26,062	328,607	83,715	86,226	88,813	91,478	94,222
Net before CIP	\$ 10,268,889	\$ 26,458,409	\$ 14,464,526	\$ 13,337,523	\$ 12,478,032	\$ 6,374,835	\$ 6,908,059	\$ 9,408,691
Capital Projects #1 ONLY	4,118,953	11,330,924	28,359,604	17,280,343	19,968,060	6,288,000	5,309,975	8,429,880
Total Capital Expenditures	\$ 4,118,953	\$ 11,330,924	\$ 28,359,604	\$ 17,280,343	\$ 19,968,060	\$ 6,288,000	\$ 5,309,975	\$ 8,429,880
Fund Balance 4/30	\$ 22,340,773	\$ 37,468,258	\$ 23,573,180	\$ 19,630,360	\$ 12,140,332	\$ 12,227,167	\$ 13,825,251	\$ 14,804,062
Minimum Fund Balance Target \$1,000,000								

Current Forecast provides \$5.6 million per year ongoing

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

	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATE FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029
Fund Balance 5/1	\$ 1,344,273	\$ 2,395,748	\$ 3,422,541	\$ 2,630,526	\$ 2,409,591	\$ 3,344,779	\$ 2,820,967	\$ 3,794,578
MFT Allotment*	\$ 772,379	\$ 790,645	\$ 837,585	\$ 850,149	\$ 862,901	\$ 875,845	\$ 888,982	\$ 902,317
Rebuild Illinois Funds**	425,630	212,815						
Grant Revenue	1,344							
Interest	8,282	101,860	161,360	78,916	72,288	100,343	84,629	113,837
Total Revenue	1,207,635	1,105,320	998,945	929,065	935,189	976,188	973,611	1,016,154
Capital Expenses - MFT Allotment	100,411	47,274	1,509,586	241,487		1,500,000		
Capital Expenses - Rebuild Illinois	55,749	31,253	281,374	908,513				
Total Capital Expenditures	156,160	78,527	1,790,960	1,150,000	-	1,500,000	-	-
Fund Balance 4/30	\$ 2,395,748	\$ 3,422,541	\$ 2,630,526	\$ 2,409,591	\$ 3,344,779	\$ 2,820,967	\$ 3,794,578	\$ 4,810,733
<i>Total includes Rebuild Illinois Balance:</i>	<i>\$ 1,008,325</i>	<i>\$ 1,189,887</i>	<i>\$ 908,513</i>	<i>\$ -</i>	<i>Ringwood Bridge (P5):</i>	<i>\$400,000</i>		<i>\$2,180,000</i>

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

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

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

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

THE CITY OF LAKE FOREST

FIVE YEAR FUND BALANCE FORECAST

PARK AND PUBLIC LAND FUND

	ACTUAL FY 2022	ACTUAL FY 2023	ESTIMATE FY 2024	PROJECTED FY 2025	PROJECTED FY 2026
Fund Balance 5/1	\$ 1,488,087	\$ 2,408,397	\$ 2,209,953	\$ 860,152	\$ 838,629
Revenue					
Grants/Contributions		140,000			
Park Impact Fees	23,635	15,668	78,340	62,672	15,668
Other					
Interest	6,707	75,102	103,470	25,805	25,159
Total Current Revenue	\$ 30,342	\$ 230,770	\$ 181,810	\$ 88,477	\$ 40,827
Transfer from General Fund	\$ 1,000,000				
Total Capital Expenditures- #1 Only	\$ 110,032	\$ 429,214	\$ 1,531,611	\$ 110,000	\$ 530,000
Fund Balance 4/30	<u>\$ 2,408,397</u>	<u>\$ 2,209,953</u>	<u>\$ 860,152</u>	<u>\$ 838,629</u>	<u>\$ 349,455</u>

Note: This fund accounts for park impact fees.

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

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

City of Lake Forest Capital Budget

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

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

The first summary provides the current list of priority 1 projects by funding source for the next five fiscal years. Those listed for FY2025 are included in the annual budget. Additional detail is also provided for Capital Equipment scheduled for replacement in the FY25 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
FY25-29 Capital Improvement Program
FY '25 thru FY '29

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Capital Fund								
Sustainability Elements of CIP	CM-SUST-22-1	1	25,000		25,000			50,000
Council Chambers AV/Televising Upgrade	CM-TV-01-25	1	203,667					203,667
Bank Lane - Pedestrian Corridor Enhancement Plan	COMDEV-02-25	1	60,000					60,000
Bank Ln Ped. Enhancements - Construction Drawings	COMDEV-03-25	1	60,000					60,000
Bank Ln - Pedestrian Enhancements - Implementation	COMDEV-04-25	1	500,000	500,000				1,000,000
iSimulate Monitor (25K Target)	Fire 01-25	1	12,000					12,000
SAM System	Fire 03-27	1			63,000			63,000
Engine 4211 (07 E-One)	Fire-02-27	1			1,100,000			1,100,000
Ambulance 4242	Fire-07-21	1	323,076					323,076
Phone/Voicemail System Replacement	IT-01-26	1		160,000				160,000
City Wide Facility Access System (PW & IT)	IT-02-25	1	100,000	100,000	100,000			300,000
Cartegraph (Phase II)	IT-03-25	1	38,000					38,000
Smart Cities Initiatives	IT-04-25	1	30,000					30,000
Mobile Device Management	IT-05-25	1	40,000					40,000
Internal Process Efficiencies	IT-11-25	1	66,000					66,000
Sailboat Compound Expansion	PK-REC-01-27	1	35,000					35,000
Police Facility Needs Assessment	Police-1-31	1	200,000					200,000
Deerpath Streetscape Project	PW-01-21	1	0	1,685,000				1,685,000
Forest Park Bluff Slope Stabilization	PW-01-22	1	12,000	12,000				24,000
CBD: Infrastructure Evaluation	PW-ADM-02-25	1	0					0
CBD:Infrastructure&Hardscape Updates-Design	PW-ADM-02-26	1	500,000					500,000
CBD:Infrastructure&Hardscape Updates-Construction	PW-ADM-02-27	1		5,000,000				5,000,000
* ELAWA Capital Maintenance	PW-BLD-01-17	1	50,000	70,000	100,000	65,000	30,000	315,000
Rec Center RTU Replacements	PW-BLD-01-23	1	80,000	80,000				160,000
MS Boiler Replacement	PW-BLD-01-24	1				175,000		175,000
* Gorton Capital Maintenance	PW-BLD-02-14	1	55,000	20,000	50,000	20,000	40,000	185,000
North Beach House Roof Replacement	PW-BLD-03-23	1	160,000					160,000
Gorton Patio Project	PW-BLD-03-24	1	130,000					130,000
PSB Roofing Single-Ply Membrane & Two Roof Drains	PW-BLD-04-23	1		130,000				130,000
FS2 Generator Replacement	PW-BLD-05-24	1					175,000	175,000
Senior Center Air Cooled Chiller Replacement	PW-BLD-06-23	1		100,000				100,000
FS2 Mechanical Replacements	PW-BLD-06-24	1		50,000				50,000
PSB Slag-Coal-Tar Roof Replacement	PW-BLD-07-23	1			450,000			450,000
Waveland Park: Picnic Shelter Renovation	PW-BLD-07-24	1	75,000	600,000				675,000
Gorton Drop In Center Improvements	PW-BLD-08-24	1	150,000					150,000
CROYA Roof Replacement With Mod. Bit.	PW-BLD-18-23	1			100,000			100,000
* Capital Equipment - General	PW-CEQ-01-09	1	930,000	905,000	860,000	870,000	935,000	4,500,000
Additional Capital Equipment - General	PW-CEQ-01-22	1	300,000	300,000	300,000	300,000	300,000	1,500,000
Forest Park: Beach Restoration	PW-PRK-01-23	1	300,000	360,000	330,000	225,000		1,215,000
West Park: Tennis Court Reconstruction	PW-PRK-01-25	1	540,000					540,000
Northcroft Park: Tennis Court Reconstruction	PW-PRK-02-25	1				30,000	300,000	330,000
Elawa Park: Playground Equipment Replacement	PW-PRK-03-21	1			500,000			500,000
Northcroft Park: Playground Equipment Replacement	PW-PRK-03-24	1				470,000		470,000
Forest Park Boardwalk	PW-PRK-04-20	1	0					0
Northcroft Park: Handball Courts Installation	PW-PRK-06-25	1	0					0

Source	Project #	Priority	FY '25	FY '26	FY '27	FY '28	FY '29	Total
West Park: Baseball Diamond Replacement	PW-PRK-09-25	1					140,000	140,000
Townline Park: Baseball Diamond Improvements	PW-PRK-10-25	1					60,000	60,000
E Deerpath Ravine Outfall Repair	PW-RAV-01-24	1			325,000			325,000
Washington Road Ravine Construction	PW-RAV-02-23	1				450,000		450,000
Seminary Ravine Improvements Construction (GRANT)	PW-RAV-02-24	1	640,000					640,000
E Westminster Ravine Outfall Repair - Design	PW-RAV-03-23	1				125,000		125,000
Walden Ravine Bed Restoration - Design	PW-RAV-03-24	1	100,000					100,000
Walden Ravine Bed Restoration - Construction	PW-RAV-04-24	1		1,000,000				1,000,000
Sheridan @ McCormick Ravine Repairs - Design	PW-RAV-05-24	1			75,000			75,000
N Mayflower Ravine Improvements - Design	PW-RAV-07-23	1					75,000	75,000
* Annual Pavement Resurfacing Program	PW-RDB-01-09	1		1,020,000		1,075,000	1,250,000	3,345,000
Bridge Inspections & Analyses	PW-RDB-01-21	1		150,000				150,000
Gas Light LED Conversions	PW-RDB-02-19	1	50,000	50,000	50,000	50,000	50,000	250,000
Old Mill Sidewalk Connectivity	PW-RDB-02-25	1			50,000			50,000
Off-Street: Oakwood Ave Parking Lot Resurfacing	PW-RDB-03-24	1					350,000	350,000
Walden East Bridge Repairs Design	PW-RDB-03-25	1			85,000			85,000
Intersection Traffic Light / Ped. Improvements	PW-RDB-04-24	1	275,000		200,000		200,000	675,000
* Annual Pavement Patching Program (Potholes)	PW-RDB-06-14	1	85,000	71,760	85,000	100,000	100,000	441,760
Off-Street: South Commuter (Bus Lot) Parking Lot	PW-RDB-06-23	1			15,000	250,000		265,000
Whispering Oaks Sidewalk Connections (SRTS grant)	PW-RDB-07-23	1	95,000					95,000
* Concrete Streets Repair Project	PW-RDB-08-09	1	50,000	50,000	50,000	50,000	50,000	250,000
Pavement Management Program	PW-RDB-09-09	1				150,000		150,000
McClory Bike Path Resurfacing (Ryan to Illinois)	PW-RDB-09-25	1	350,000					350,000
Ringwood Bridge Replacement Phase I Design (grant)	PW-RDB-10-12	1	75,000					75,000
Westleigh Resurf. (41-Western)-Ph I Design (grant)	PW-RDB-11-25	1	125,000					125,000
Waukegan & Everett Intersect. Improv. (grant)	PW-RDB-12-13	1		218,860		90,995	1,424,352	1,734,207
McLennon-Reed Bridge Repairs Construction	PW-RDB-12-23	1	1,700,000					1,700,000
Bluff's Edge Bridge Repairs Design	PW-RDB-14-22	1		65,000				65,000
RT. 60 Bike Path Construction (Grant)	PW-RDB-17-17	1	85,000	281,240				366,240
Lake-Woodbine Bridge Reconstruction (grant)	PW-RDB-19-09	1	855,000					855,000
Waukegan & Westleigh Intersect. Improv. (grant)	PW-RDB-27-09	1	10,000	655,000				665,000
Carr-Thompson Bridge Repairs Design	PW-RDB-27-11	1				125,000		125,000
Storm Sewer Upgrade Construction - Ahwahnee Rd	PW-STM-01-25	1	1,952,348					1,952,348
Storm Sewer Upgrade Design - Onwentsia&Poplar	PW-STM-02-21	1			225,000			225,000
Stormwater Management Study Update	PW-STM-02-23	1	30,000					30,000
Storm Sewer Design Cherokee: Grandview-Forest Hill	PW-STM-03-23	1		85,000				85,000
Storm Sewer Const. Cherokee: Grandview-Forest Hill	PW-STM-03-24	1			875,000			875,000
Storm Design:Scott-Wisconsin and Griffith-Woodland	PW-STM-03-25	1	45,000					45,000
Storm Sewer Upgrade Design - Gage Lane	PW-STM-04-21	1				250,000		250,000
Storm Sewer Construction:Scott-Wisconsin	PW-STM-04-25	1		190,000				190,000
Storm Sewer Construction:Griffith-Woodland	PW-STM-05-25	1			175,000			175,000
* Annual Storm Sewer Lining Program	PW-STM-06-09	1	75,000	25,000	100,000	75,000	200,000	475,000
Capital Fund Total			11,572,091	13,933,860	6,288,000	4,945,995	5,679,352	42,419,298

Cemetery Fund

Cemetery Ravine Restoration	PK-CEM-05-07	1	75,000	750,000				825,000
* Capital Equipment - Cemetery	PW-CEQ-04-09	1	125,000					125,000
Cemetery Fund Total			200,000	750,000				950,000

Contribution/Donation

Gorton Patio Project	PW-BLD-03-24	1	70,000					70,000
Northcroft Park: Handball Courts Installation	PW-PRK-06-25	1	200,000					200,000

Source	Project #	Priority	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Contribution/Donation Total			270,000					270,000
Emergency Telephone Fund								
Fire Department StarCom Radios	Fire 02-25	1	125,000					125,000
Emergency Telephone Fund Total			125,000					125,000
Golf Course Fund								
Deerpath Golf Course Hole 5 Bridge Replacement	PK-DGC-02-21	1	125,000					125,000
Deerpath Golf Course Hole 4 Bridge Replacement	PK-DGC-02-22	1		110,000				110,000
* Capital Equipment - Golf	PW-CEQ-03-09	1	40,000	55,000	55,000	45,000	75,000	270,000
Golf Course Parking Lot Improvements	PW-RDB-03-23	1		25,000	300,000			325,000
Golf Course Fund Total			165,000	190,000	355,000	45,000	75,000	830,000
Grant-Contribution-Capital Fund								
Deerpath Streetscape Project	PW-01-21	1		2,065,000				2,065,000
Seminary Ravine Improvements Construction (GRANT)	PW-RAV-02-24	1	960,000					960,000
RT. 60 Bike Path Construction (Grant)	PW-RDB-17-17	1		473,760				473,760
Lake-Woodbine Bridge Reconstruction (grant)	PW-RDB-19-09	1	1,945,000					1,945,000
Grant-Contribution-Capital Fund Total			2,905,000	2,538,760				5,443,760
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		875,440		363,980	2,750,528	3,989,948
Waukegan & Westleigh Intersect. Improv. (grant)	PW-RDB-27-09	1		2,620,000				2,620,000
Grant-Federal-Capital Fund Total			140,000	3,495,440		363,980	2,750,528	6,749,948
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	1,000,000		1,500,000			2,500,000
Ringwood Bridge Replacement Phase I Design (grant)	PW-RDB-10-12	1	150,000					150,000
Motor Fuel Tax Fund Total			1,150,000		1,500,000			2,650,000
Park & Public Land Fund								
Waveland Park: Tennis Surface Maintenance	PW-PRK-01-18	1	40,000					40,000
Northcroft Park: Tennis Surface Maintenance	PW-PRK-01-19	1	20,000					20,000
South Park: Tennis/Basketball Surface Maintenance	PW-PRK-01-24	1		30,000				30,000
Forest Park: Playground Equipment Replacement	PW-PRK-02-21	1		500,000				500,000
Everett Park: Tennis Court Surface Maintenance	PW-PRK-02-22	1	50,000					50,000
Forest Park Boardwalk	PW-PRK-04-20	1	0					0
Park & Public Land Fund Total			110,000	530,000				640,000

Source	Project #	Priority	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Special Recreation Fund								
* Multiple Buildings: ADA Compliance	PK-BLD-01-14	1	70,000	70,000	70,000	70,000		280,000
Forest Park: Playground Equipment Replacement	PW-PRK-02-21	1		100,000				100,000
Elawa Park: Playground Equipment Replacement	PW-PRK-03-21	1			100,000			100,000
Northcroft Park: Playground Equipment Replacement	PW-PRK-03-24	1				100,000		100,000
Forest Park Boardwalk	PW-PRK-04-20	1	0					0
Special Recreation Fund Total			70,000	170,000	170,000	170,000		580,000
Water and Sewer Fund								
* Overhead Sewer Cost Share Program	COMDEV-01-13	1	15,000	15,000	15,000	15,000	15,000	75,000
Deerpath Streetscape Project	PW-01-21	1		950,000				950,000
* Capital Equipment - Water	PW-CEQ-02-09	1	190,000	440,000	125,000	70,000	325,000	1,150,000
Waukegan & Everett Intersect. Improv. (grant)	PW-RDB-12-13	1					625,000	625,000
* Manhole Lining and I&I Repairs	PW-SAN-02-20	1	360,000	500,000	398,000	75,000	75,000	1,408,000
* Annual Sanitary Sewer Lining Program	PW-SAN-05-09	1	200,000	150,000	100,000	72,000	600,000	1,122,000
Water Meter Replacement Project	PW-WAT-01-22	1	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	8,000,000
Watermain Replacement Prioritization Plan	PW-WP-01-21	1		100,000				100,000
Retaining Wall Repairs	PW-WP-01-25	1					150,000	150,000
Membrane Module Evaluation/Replacement	PW-WP-03-10	1	180,000			415,000	450,000	1,045,000
Elevated Tank /Painting	PW-WP-04-11	1	60,000					60,000
Membrane System Controls	PW-WP-04-21	1				215,000		215,000
Elevated Tank Generator Replacement	PW-WP-17-21	1				95,000		95,000
Spruce Lift Station Emerg. Generator Replacement	PW-WP-19-21	1			410,000			410,000
Clean 42" and 24" Intake Lines	PW-WP-21-14	1	215,000			225,000		440,000
Valve Repairs	PW-WS-01-22	1	155,000	150,000	100,000	80,000	110,000	595,000
Field Ct Watermain Replacement (Magnolia Ln)	PW-WS-01-23	1	350,000					350,000
Green Bay Rd Watermain Replc. (Linden-Greenwood)	PW-WS-02-23	1		800,000				800,000
Ahwahnee Ln Watermain Replacement (S. of Deerpath)	PW-WS-02-25	1		445,000				445,000
Spring Ln and Mayflower Watermain Replacement	PW-WS-03-23	1	525,000					525,000
Basswood Rd Watermain Repl. (Blckthorn-Westleigh)	PW-WS-07-22	1			700,000			700,000
Butler Water Replc. (N. of Foster Pl-Waveland Park	PW-WS-11-22	1					1,900,000	1,900,000
Water and Sewer Fund Total			4,250,000	5,050,000	3,348,000	2,762,000	5,750,000	21,160,000
GRAND TOTAL			23,350,343	26,658,060	11,661,000	8,286,975	14,254,880	84,211,258

Proposed F.Y. 2025 Capital Equipment
As of February 7, 2024

Fund	Department / Section	Unit #	New / Replace	Item	Budget
<u>General</u>	Police	6	Replace	Mid-Size SUV	\$ 43,000
		7	Replace	Mid-Size SUV	\$ 43,000
		8	Replace	Mid-Size SUV	\$ 43,000
	Fire	242	Replace	Ambulance	\$ 323,076
	Sanitation	170	Replace	Refuse Collection Scooter	\$ 40,000
		171	Replace	Refuse Collection Scooter	\$ 40,000
		172	Replace	Refuse Collection Scooter	\$ 40,000
		187	Replace	Rear-Load Garbage Truck	\$ 350,000
	Streets	430	Replace	Medium Sized Truck	\$ 100,000
		440	Replace	Skid Steer	\$ 90,000
		460	Replace	Utility Trailer	\$ 11,000
		461	Replace	Roller	\$ 26,000
		470	Additional Funding For Replacement	Utility Trailer	\$ 9,000
		439	Replace	Utility Trailer	\$ 11,000
		475	Replace	Mobile Arrow Board	\$ 10,000
	Parks	314	Replace	Tow Behind Leaf Blower	\$ 12,000
	Forestry	643	Replace	Stumper	\$ 100,000
		647	Replace	Utility Trailer	\$ 12,000
		672	Replace	Tower Truck	\$ 220,000
General Fund TOTAL				\$ 1,523,076	
<u>Water</u>	Water & Sewer	927	Additional Funding For Replacement	Televising Van	\$ 190,000
Water Fund TOTAL				\$ 190,000	
<u>Cemetery</u>	Cemetery	701	Replace	Medium Sized Truck	\$ 100,000
		N/A	New	Utility Vehicle	\$ 25,000
Cemetery Fund TOTAL				\$ 125,000	
<u>Golf</u>	Golf	809	Replace	Greens Roller	\$ 22,000
		834	Replace	Utility Vehicle	\$ 18,000
Golf Fund TOTAL				\$ 40,000	

City of Lake Forest, Illinois
FY25-29 Capital Improvement Program
FY '25 thru FY '29

**Non-Funded
Projects**

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Capital Fund								
PSB Garage Door Replacement Phase 1 East Side	Fire 01-23	4	350,000					350,000
PSB Garage Door Replacement Phase 2 West Side	Fire 02-23	4		350,000				350,000
4200 (17 Tahoe)	Fire-01-27	4			65,000			65,000
Ambulance 4243 (08 International)	Fire-01-28	4					450,000	450,000
Autopulse	Fire-04-19	4		16,000		18,000		34,000
Station 1 Apparatus Bay Walls	Fire-15-21	2	75,000					75,000
Station 1 Offices	Fire-19-21	2			250,000			250,000
Recreation Office Reconfiguration	PK-REC-01-22	2	300,000					300,000
CROYA Kitchen Renovation	PK-REC-03-24	2	25,000					25,000
Range Ventilation System	Police-1-25	4		200,000				200,000
Police Locker Room Renovation	Police-1-26	2		370,000				370,000
Police Evidence Lab Renovation	Police-1-27	2			137,000			137,000
Axon Taser, BWC & Fleet Camera Replacement	Police-1-28	2				192,000	72,000	264,000
Police Portable Radio Replacement	Police-1-29	2					289,944	289,944
Police Locker Room Renovation Design and Planning	Police-1-30	2	25,000					25,000
Basswood/Onwentsia Ped. Path	PW-01-23	2				55,000		55,000
Laurel Ave Bike Path Project	PW-04-21	2			100,000			100,000
Meadowood/Summerfield Ped. Path	PW-05-21	4		115,000				115,000
CNW Fire Protection System	PW-BLD-01-19	2		50,000				50,000
Facility Condition Assessment	PW-BLD-02-24	4					100,000	100,000
PSB Fire Bays Epoxy Floor Resurfacing	PW-BLD-04-20	4	120,000					120,000
MS Roof Replacement	PW-BLD-04-24	4					2,000,000	2,000,000
Volwiler Asphalt Roof Replacement	PW-BLD-08-23	4				75,000		75,000
MS Flooring, Carpet Replacement	PW-BLD-09-23	2				100,000	100,000	200,000
Rec Flooring, Paint, Carpet	PW-BLD-14-23	2			275,000			275,000
Senior Center Alarm System Upgrade	PW-BLD-15-23	4			50,000			50,000
Northcroft Park Warming House Panel Replacement	PW-BLD-28-20	2	75,000					75,000
Forest Park: Beach Restoration FY29	PW-PRK-01-29	4					1,100,000	1,100,000
Forest Park: Beach Native Vegetation Planting	PW-PRK-02-23	5		40,000				40,000
Forest Park Beach: Splash Pad	PW-PRK-05-25	4			400,000			400,000
Northcroft Park: Pickleball Courts Construction	PW-PRK-07-25	4			30,000	350,000		380,000
South Park: Baseball Diamond Replacement	PW-PRK-08-25	4		200,000				200,000
Townline Park: Baseball Safety Netting System	PW-PRK-11-25	4	100,000					100,000
Athletic Fields Natural Turf Improvement Design	PW-PRK-12-25	4	50,000					50,000
E Westminster Ravine Outfall Repair - Construction	PW-RAV-04-23	4					1,250,000	1,250,000
Sheridan @ McCormick Ravine Repairs	PW-RAV-06-24	4				750,000		750,000
Seminary Ravine Improvements - Construction	PW-RAV-09-23	5		500,000	500,000	500,000	500,000	2,000,000
Market Square Brick Paver Replacement	PW-RDB-01-25	4		800,000				800,000
South Park: Athletic Field Parking Lot	PW-RDB-02-12	4		1,100,000				1,100,000
Off-Street: Mun. Services Parking Lot Resurfacing	PW-RDB-04-23	4					500,000	500,000
Walden East Bridge Repairs Construction	PW-RDB-04-25	4				600,000		600,000
Off-Street: North Commuter Parking Lot Resurfacing	PW-RDB-05-23	4		15,000	785,000			800,000
Off-Street: Recreation Parking Lot Resurfacing	PW-RDB-05-25	4	480,000					480,000
Westleigh Rd (N. Shore) Ped Bridge- Design	PW-RDB-06-16	4		70,000				70,000
Westleigh Rd (N. Shore) Ped Bridge- Construction	PW-RDB-06-17	4			700,000			700,000

Source	Project #	Priority	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Hastings and Golf Roads Resurfacing (Turf Field)	PW-RDB-07-25	4	300,000					300,000
McClory Bike Path Resurfacing (Old Elm to Ryan)	PW-RDB-08-25	4			750,000			750,000
CNW Paver Restoration	PW-RDB-10-19	4		250,000				250,000
TTD Paver Restoration	PW-RDB-11-19	4			400,000			400,000
Westleigh Resurf. (41-Western)-PhII Design (grant)	PW-RDB-11-26	5			115,000			115,000
Westleigh Resurf. (41-Western)-Construction(grant)	PW-RDB-11-27	5					400,000	400,000
Bluffs Edge Bridge Repairs Construction	PW-RDB-14-23	4			700,000			700,000
Onwentsia Road Bridge Overlay	PW-RDB-14-25	4		245,000				245,000
Carr-Thompson Bridge Repairs Construction	PW-RDB-27-12	4					1,300,000	1,300,000
Storm Sewer Design - Western & Onwentsia	PW-STM-02-15	4					100,000	100,000
Storm Sewer Upgrade Construction-Onwentsia&Poplar	PW-STM-02-22	4				2,000,000		2,000,000
Storm Sewer Upgrade Construction- Gage Lane	PW-STM-04-22	4					3,000,000	3,000,000
Storm Sewer Lining (Additional)	PW-STM-06-10	4	25,000	75,000				100,000
Capital Fund Total			1,925,000	4,396,000	5,257,000	4,640,000	11,161,944	27,379,944

Cemetery Fund

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

Contribution/Donation

CROYA Kitchen Renovation	PK-REC-03-24	2	100,000					100,000
Contribution/Donation Total			100,000					100,000

Grant-Contribution-Capital Fund

Forest Park: Beach Native Vegetation Planting	PW-PRK-02-23	5		40,000				40,000
Seminary Ravine Improvements - Construction	PW-RAV-09-23	5		500,000	500,000	500,000	500,000	2,000,000
Grant-Contribution-Capital Fund Total				540,000	500,000	500,000	500,000	2,040,000

Grant-Contribution-MFT

Ringwood Bridge Replacement Construction (grant)	PW-RDB-10-14	5					1,744,000	1,744,000
Grant-Contribution-MFT Total							1,744,000	1,744,000

Grant-Federal-Capital Fund

Westleigh Resurf. (41-Western)-Construction(grant)	PW-RDB-11-27	5					1,000,000	1,000,000
Grant-Federal-Capital Fund Total							1,000,000	1,000,000

Motor Fuel Tax Fund

Ringwood Bridge Replacement Phase II Design(grant)	PW-RDB-10-13	5			400,000			400,000
Ringwood Bridge Replacement Construction (grant)	PW-RDB-10-14	5					436,000	436,000
Motor Fuel Tax Fund Total					400,000		436,000	836,000

Special Recreation Fund

Recreation Office Reconfiguration	PK-REC-01-22	2	50,000					50,000
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Source	Project #	Priority	FY '25	FY '26	FY '27	FY '28	FY '29	Total
Special Recreation Fund Total			50,000					50,000
Water and Sewer Fund								
Water Distribution System Pressure Sensors	PW-WP-03-22	4					200,000	200,000
Water and Sewer Fund Total							200,000	200,000
GRAND TOTAL			2,075,000	4,936,000	6,157,000	5,140,000	15,341,944	33,649,944

CITY OF LAKE FOREST
FISCAL YEAR 2025 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 FY2025 City-wide Revenue	% of FY2025 General Fund Revenue	Estimated Growth over Prior Year
1	Property Taxes	30.93%	53.57%	4.35%
2	Inter-fund Transfers	11.15%	n/a	n/a
3	Internal Service Charges	9.23%	2.01%	1.31%
4	Water/Sewer Charges	7.77%	n/a	2.50%
5	Investment Income	7.65%	1.91%	n/a
6	Grant Revenue	4.66%	n/a	n/a
7	Sales Taxes	4.60%	7.88%	2.00%
8	Parks/Recreation Fees	2.82%	n/a	17.35%
9	Municipal Utility Taxes	2.40%	6.53%	1.15%
10	Income Tax	2.05%	5.58%	5.68%
11	Building Permits	1.97%	3.02%	0.00%
12	Golf Course Fees	1.86%	n/a	13.66%
13	Ambulance Fees	1.72%	4.67%	1.95%
14	Real Estate Transfer Tax	1.46%	n/a	4.68%
15	Motor Vehicle Licenses	1.10%	2.98%	0.00%
16	Sanitation Fee	.80%	2.18%	0.00%
	TOTAL	92.17%	90.33%	

On the following pages, a detailed description of these revenue sources is provided along with the assumptions incorporated in the FY2025 budget projection.

1. Property Tax

Budget Estimate: \$36,134,584

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 FY2025 estimate is based on the 2023 tax levy, which reflected a 4.35% increase over the 2022 levy extension, as well as Tax Increment Financing (TIF) Proceeds and Special Service Area tax levies.

2. Inter-fund Transfers

Budget Estimate: \$13,026,726

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

3. Internal Service Charges

Budget Estimate: \$10,779,538

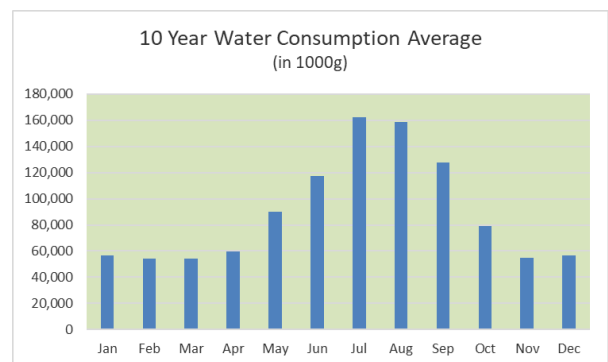
Although a significant revenue source from a budgetary standpoint, internal service charges do not represent an inflow of resources to the City. They represent cost accounting transactions that support the calculation of the true cost of services provided. Internal service charges are projected to increase overall by 1.31% over FY24, with individual changes as follows:

- administrative services provided by General Fund departments to other funds of the City (2.5%)
- vehicle maintenance/fleet charges to operating department budgets (-8.17% due to lower fuel costs)
- liability insurance fund charges assessed to operating department budgets (0.00%)
- self-insurance fund charges assessed to operating department budgets (5.07%)

4. Water and Sanitary Sewer Charges

Budget Estimate: \$ 9,082,631

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: \$ 8,942,115

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

6. Grant Revenue Budget Estimate: \$ 5,444,252

City departments pursue grant opportunities with an emphasis on grant funding for capital projects. Only grants that have been awarded are included in the budget. The FY25 Budget includes grant funds associated with Seminary Ravine Improvements, Lake-Woodbine Bridge Reconstruction and the Ahwahnee Road Storm Sewer upgrades funded from American Rescue Plan Act (ARPA) funds.

7. Sales Taxes Budget Estimate: \$ 5,375,761

The City receives a 1.00% municipal tax on sales within the City that is deposited to the General Fund and a home rule sales tax, increased from .50% to 1.00% effective July 1, 2019, that is deposited to the Capital Improvements Fund. These taxes are collected by the Illinois Department of Revenue and remitted to the City on a monthly basis. For FY25, the City has projected a 2% increase in sales tax revenues compared to the FY24 budget as sales continue to return to pre-COVID levels, offset by a reduction of \$525,000 due to the Governor's proposal to eliminate the grocery tax effective 7/1/24.

8. Parks and Recreation Fees Budget Estimate: \$3,630,805

The Parks and Recreation Fund budget is partially supported (approximately 35%) by programming fees. A variety of programs are provided and fees are established in consultation with the Parks and Recreation Board. A significant reduction in this revenue source occurred in late FY20 and throughout FY21 due to COVID restrictions. The FY25 Budget assumes program participation will increase. The department will implement expense reductions if programming fees cannot be realized.

9. Municipal Utility Taxes Budget Estimate: \$2,808,386

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

10. Income Tax Budget Estimate: \$2,397,993

The City has received income tax distributions since 1969 through the State of Illinois pursuant to a funding partnership (Local Government Distributive Fund – LGDF). Until January 2011, cities and counties in Illinois received 10% of the total state income tax revenues through LGDF, allocated on a per capita basis. Since January 2011, the municipal allocation has been reduced with the State electing not to share revenues generated from an increase in State income tax rates. For FY25, the City has budgeted LGDF distributions at the current allocation rate of 6.47% of individual and 6.845% of corporate income tax collections.

11. Building Permits Budget Estimate: \$2,300,000

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.

12. Golf Course Fees Budget Estimate: \$2,167,302

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

13. Ambulance Fees Budget Estimate: \$2,006,409

The City collects ambulance transport fees for calls within the City. In addition, the City provides ambulance transport services to the Village of Lake Bluff and Rockland Fire Protection District. The FY25 budget reflects a 1.95% increase over projected FY24 revenue.

14. Real Estate Transfer Tax Budget Estimate: \$1,700,000

The City assesses a tax of \$4 per \$1,000 on the transfer of real estate. The tax revenue is deposited into **the Capital Improvements Fund to support the City's Five Year Capital Improvement Program**. Similar to housing sales around the country, the City experienced a record-breaking number of sales in FY21 and FY22. FY23 and FY24 has seen a reduction in the number of sales, but the average sales price is higher compared to previous years. The FY25 Budget anticipates revenue more consistent with pre-COVID levels.

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

City Code requires all motor vehicles registered in the City to display a Lake Forest vehicle sticker. The vehicle sticker period is May 1 to April 30. The fee for a passenger vehicle is \$85 per year. No increase in the fee is projected for FY25.

16. Sanitation Fee Budget Estimate: \$938,000

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 FY25.

CITY OF LAKE FOREST
SUMMARY OF REVENUES

		2022-23	2023-24	2023-24	2024-25
		ACTIVITY	AMENDED	PROJECTED	APPROVED
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
Fund 101 - GENERAL					
311.01-00	CURRENT LEVY - PROP TAX	14,667,788	15,304,037	15,047,807	15,905,862
311.03-00	SSA TAX	54,572	54,570	54,565	54,565
311.04-00	FIREFIGHTER PENSION TAX	2,328,848	2,403,195	2,363,279	2,403,239
311.05-00	POLICE PENSION TAX LEVY	3,174,308	3,284,419	3,229,852	3,284,422
311.08-00	IMRF	642,473	665,939	653,979	690,150
311.09-00	SOCIAL SECURITY	642,473	665,939	653,979	690,150
312.01-00	REPLACEMENT OF PERS PROP	304,469	200,000	188,466	188,466
312.09-00	INCOME TAX	2,980,416	2,269,125	2,658,121	2,397,993
312.10-00	TELECOMMUNICATIONS	677,612	720,000	569,194	563,502
312.11-00	LOCAL USE TAX	794,156	700,625	761,649	776,882
312.11-01	CANNABIS TAX	29,841	31,581	30,000	30,000
312.12-00	MUNICIPAL SALES AND USE	3,276,838	2,971,303	3,146,653	2,609,586
313.02-01	ELECTRICITY	1,107,364	1,118,997	1,051,996	1,095,993
313.02-02	GAS	1,073,183	854,612	729,764	736,500
313.02-03	WATER	384,578	390,352	425,420	412,391
313.06-00	HOTEL/MOTEL TAX	476,628	468,905	525,000	535,500
318.03-00	ROAD AND BRIDGE	241,721	235,000	196,165	195,000
321.01-00	ELECTRICAL CONTRACTOR LIC	360	480	360	360
321.02-00	ALCOHOLIC BEVERAGE LIC	102,097	94,000	102,530	102,530
321.03-00	HEALTH LICENSE	26,100	27,000	25,000	25,000
321.04-00	VENDING MACHINE LIC	5,030	5,030	8,440	7,500
321.05-00	HEAT/AC CONTRACTOR LIC	2,760	2,700	2,700	2,700
321.20-00	OTHER BUSINESS LICENSE	705	3,600	3,785	3,785
321.20-01	MOTOR VEHICLE	1,275,390	1,280,000	1,286,000	1,280,000
321.70-01	DOG/CAT LICENSES	33,178			
322.10-01	BUILDING PERMITS PRIMARY	2,125,970	1,300,000	3,019,000	1,300,000
322.10-24	RECORDING FEES	3,500	3,500	3,000	3,000
322.30-05	NORTH BEACH PARKING	39,705	40,102	36,290	36,653
322.40-01	LANDSCAPE LICENSE	38,530	39,000	38,000	38,000
322.70-02	SPECIAL EVENTS	6,392	2,500	9,500	3,500
322.70-04	SPECIAL EVENTS - STREETS	1,390	500	1,595	500
322.70-05	SPECIAL EVENTS - POLICE		500	110	500
322.70-06	SPECIAL EVENTS - FIRE	220	500	220	500
331.00-00	FEDERAL GOVERNMENT GRANT	4,705			
332.08-00	STATE GRANT	4,596		7,306	
333.03-00	CANINE GRANT	24,000			6,000
333.05-00	GRANTS			12,000	
336.01-00	CONTRIBUTIONS/DONATIONS	200		2,700	
341.01-01	DAMAGE TO PROP/SERVICES	1,405	5,000	5,000	5,000
341.01-02	BRUSH REMOVAL	1,870	2,000	600	2,000
341.01-07	SALE OF SCRAP METAL		500		500

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2022-23	2023-24	2023-24	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET
341.02-01	PARKING DECALS	220,044	210,000	260,000	275,000
341.02-02	UNLIMITED PARKING	30,500	30,000	32,000	30,000
341.02-03	MILWAUKEE RR/EVERETT LOT	78,381	73,730	90,000	90,900
341.02-04	WESTMINSTER LOT	14,579	15,000	18,000	18,180
341.02-05	OAKWOOD LOT	29,398	29,290	40,000	40,400
341.03-01	MS VENDING MACHINES	3,958	5,000	7,000	5,000
341.03-06	CNW TENANTS	19,750	20,046	23,696	19,039
341.03-07	QUARTA LOT LF BANK	77,628	77,501	80,123	82,126
341.03-08	MUSIC INSTITUTE	44,075	44,954	45,618	46,758
341.03-14	GASB TENANT LEASES	29,289	40,596	19,736	20,229
341.04-02	VITAL STATISTICS	31,200	26,500	32,118	32,118
341.10-01	SITE GRADING PERMIT	94,105	80,000	62,000	65,000
341.10-02	WATER SHED DEV PERMIT	15,027	15,000	5,000	8,000
341.10-03	ELEVATOR INSPECTION FEE	35,895	50,000	50,000	50,000
341.10-04	BANNOCKBURN PLAN REVIEW	64,982	30,000	53,527	30,000
341.10-05	LK BLUFF INSPECTION	37,460	38,393	38,393	39,000
341.10-06	BUILDING REVIEW FEE (BRB)	16,742	15,000	15,000	15,000
341.10-09	COPIES	1,967	850	1,100	800
341.10-10	HIST PRESERVATION COMM	13,122	10,000	10,000	10,000
341.10-11	PLAN COMMISSION FEE (PC)	6,613	5,000	7,000	5,000
341.10-12	ZONING BOARD OF APPEALS	3,870	4,000	4,500	4,000
341.10-13	MAPS	26	25	25	25
341.10-14	TREE REMOVAL PERMIT	43,945	40,000	40,000	40,000
341.10-15	MAINTENANCE OF PROPERTY	16,591	750	2,000	750
341.15-00	ENGINEERING SERVICE (REIM)	26,548	25,000	40,000	
341.15-01	ENGINEERING PERMIT REVIEW			55,000	50,000
341.15-10	PW IMPACT FEE	17,937	11,416	13,937	7,752
341.15-20	CBD SNOW REMOVAL	20,215	11,000	12,000	12,000
341.15-21	ROUTE 43/60 SNOW REMOVAL IGA	110,208	74,837	80,263	81,868
341.15-30	GRASS/LEAF BAG/STICKERS	43,069	40,000	43,000	43,250
341.15-31	SPECIAL SANITATION PICKUP	22,230	20,000	22,000	22,250
341.15-32	RECYCLING BINS	2,940	3,300	2,000	1,800
341.20-01	AMBULANCE FEES	916,747	947,966	1,164,414	1,176,058
341.20-05	FIRE PREVENTION INSPECT	5,375	3,500	3,500	3,500
341.20-06	AMBULANCE - LAKE BLUFF	460,499	512,500	532,000	547,960
341.20-07	AMBLNCE - RFPD(KNOLLWOOD)	261,086	267,613	271,530	282,391
341.20-08	FIRE & EMRGNCY IMPACT FEE	21,888	14,046	17,655	9,681
341.20-09	GEMT AMBULANCE FEES	168,344	75,000	175,000	100,000
341.20-10	LAKE FOREST HOSPITAL SUPPORT	877	877	877	877
341.20-11	FIRE - TOLLWAY IGA ASSISTANCE	6,500	10,000	10,000	11,020
341.30-04	ANIMAL WARDEN			50	
341.30-08	POLICE - MISC FEES	12,805	23,000	10,000	19,000
341.30-09	FALSE ALARMS - POLICE	2,600	2,500	1,000	1,000

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2022-23	2023-24	2023-24	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET
341.30-10	POLICE IMPACT FEE	32,963	20,836	25,980	14,301
341.30-11	ADMIN HEARING COURT FEES	3,540	3,500	3,500	3,500
341.30-13	SRO COST SHARE	52,562	59,709	62,324	77,905
341.30-14	HEARING OFFICER	17,785	21,500	19,000	21,500
341.90-01	FINANCE/ADMIN SERVICES	824,373	844,982	844,982	866,106
349.06-09	SANITATION FEE	938,602	930,000	938,000	938,000
351.01-00	FINE- CITY ORDINANCE	109,111	120,000	120,000	120,000
351.02-00	FINE - CIRCUIT COURT	128,459	125,000	125,000	125,000
351.04-00	FINE- ANIMAL/BURNING	385	450	500	450
351.07-00	VIOLATIONS COM DEV	15,000	10,000	8,000	10,000
361.01-00	INTEREST ON INVESTMENTS	1,244,890	500,000	2,100,000	820,000
361.01-02	LOAN INTEREST	1,907		10,175	12,000
361.01-04	GASB LEASE INTEREST	11,105			
370.01-00	CABLE FRANCHISE	540,150	518,323	520,585	520,000
370.03-00	ACTIVITIES - CROYA	51,514	44,000	44,000	44,000
370.03-01	CROYA RENTAL FEES	3,638	6,000	6,000	6,000
370.04-00	CROYA SERVICES	80,000	75,000	75,000	75,000
370.10-22	BOND REDEMPTIONS	95,322	40,000	55,000	40,000
372.11-00	PUBLIC SAFETY PENSION FEE	589,201	590,000	590,000	590,000
379.10-00	OTHER REVENUE	30,670	20,000	52,000	20,000
392.01-00	SALE OF PROPERTY				
ESTIMATED REVENUES - FUND 101		44,355,563	41,979,001	45,841,133	42,989,723
Fund 120 - FLEX					
361.01-00	INTEREST ON INVESTMENTS	73	45	40	35
ESTIMATED REVENUES - FUND 120		73	45	40	35
Fund 122 - LF HOSPITAL PROJECT					
322.10-02	BUILDING PERMITS PRIMARY		1,000,000	715,225	1,000,000
361.01-00	INTEREST ON INVESTMENTS			26,000	
ESTIMATED REVENUES - FUND 122			1,000,000	741,225	1,000,000
Fund 201 - PARK AND PUBLIC LAND					
332.08-00	STATE GRANT	140,000			
349.01-01	PARK DEVELOPMENT	15,668	31,336	78,340	62,672
361.01-00	INTEREST ON INVESTMENTS	75,103	65,279	103,470	25,805
ESTIMATED REVENUES - FUND 201		230,771	96,615	181,810	88,477
Fund 202 - MOTOR FUEL TAX					
312.04-00	MOTOR FUEL TAX ALLOTMENT	790,645	797,400	837,585	850,149
332.09-00	REBUILD ILLINOIS GRANT	212,815			
361.01-00	INTEREST ON INVESTMENTS	101,860	90,619	161,360	78,916
ESTIMATED REVENUES - FUND 202		1,105,320	888,019	998,945	929,065

CITY OF LAKE FOREST
SUMMARY OF REVENUES

		2022-23	2023-24	2023-24	2024-25
		ACTIVITY	AMENDED	PROJECTED	APPROVED
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
Fund 205 - EMERGENCY TELEPHONE					
331.13-00	FEDERAL GRANT	86,137			
349.04-00	TELEPHONE 911	501,985	430,000	465,074	430,000
361.01-00	INTEREST ON INVESTMENTS	2,937	2,800	3,602	2,800
ESTIMATED REVENUES - FUND 205		591,059	432,800	468,676	432,800
Fund 210 - SENIOR RESOURCES					
336.02-00	FOUNDATION SUPPORT	56,303	70,000	70,000	174,769
336.08-00	LAKE BLUFF CONTRIBUTION	84,846	88,843	88,843	90,620
336.17-00	CAR DONATION	34,000	34,000	34,000	34,000
340.02-00	MEMBERSHIP DUES	29,680	32,000	30,258	33,000
340.04-00	TRIPS	25,040	25,000	28,000	29,000
340.14-00	MEALS/PARTIES	21,869	30,000	29,000	30,000
340.15-00	CLASSES/LECTURES	21,787	24,000	24,000	25,000
340.16-00	SENIOR CAR USER FEE	2,722	3,500	2,000	2,500
340.19-00	ROOM CONTRACTS	200	1,500	1,200	1,500
340.24-00	PODIATRY - ROOM RENTAL	1,050	1,500	500	500
340.27-00	CLASSES/LECTURES SPONSORS	4,900	5,000	2,000	5,000
340.28-00	MEALS/PARTIES SPONSORS	6,900	9,000	4,000	9,000
361.01-00	INTEREST ON INVESTMENTS	3,154	3,500	7,450	7,000
379.10-00	OTHER REVENUE	271			
391.01-01	(LF) GENERAL FUND	266,556	279,425	279,425	285,000
391.11-01	SUPPORT SERVICES SUBSIDY		10,000		10,000
ESTIMATED REVENUES - FUND 210		559,278	617,268	600,676	736,889
Fund 220 - PARKS AND RECREATION					
311.01-00	CURRENT LEVY - PROP TAX	5,303,436	5,594,063	5,610,968	5,873,784
311.08-00	IMRF	300,023	315,189	317,356	326,648
311.09-00	SOCIAL SECURITY	300,023	315,189	317,356	326,647
311.11-00	SPECIFIC PURPOSE	124,252	125,000	125,000	125,000
312.01-00	REPLACEMENT OF PERS PROP	140,901	80,000	110,000	80,000
332.08-00	STATE GRANT			14,025	
336.01-00	CONTRIBUTIONS/DONATIONS	320	2,000		2,000
336.01-11	PARKS CONTRIBUTIONS	4,906	6,000	6,000	6,000
336.01-12	WILDLIFE CENTER CONTRIBUTIONS/DC	178,141		56,859	
336.01-13	SAILING	1,664			
336.01-14	STIRLING HALL DEVELOPMENT	2,000		2,000	2,000
336.01-15	DANCE	175			
336.01-16	ADOPT A PARK	69,879	50,000	50,000	50,000
336.01-18	FORESTRY CONTRIBUTIONS	5,550	7,000	7,000	7,000
346.08-01	SFIF - SOCCER	11,330	12,400	11,280	11,000

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2022-23	2023-24	2023-24	2024-25
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET
346.08-02	SFIF - FIELD SPORTS	7,480	7,480	7,040	7,000
346.08-03	SFIF - FOOTBALL	5,780	5,700	4,790	4,780
346.08-04	SFIF - BASEBALL/SOFTBALL	5,129	4,920	4,860	4,700
346.09-02	TAE KWON DO	26,479	22,594	22,460	22,230
346.09-03	RUGBY	(1,202)			
346.10-04	BASKETBALL - HOUSE LEAGUE	80,456	88,857	68,502	80,388
346.10-05	GIRLS VOLLEYBALL	10,278	12,428	10,407	10,462
346.10-06	BASKETBALL-SPECIAL	30,786	34,080	29,080	30,516
346.10-08	GYMNASTICS	2,451			
346.10-09	WORKSHOPS/ACTIVITIES	19,084	23,924	12,985	15,138
346.10-10	FLAG FOOTBALL-BOYS	73,944	79,788	70,058	76,776
346.10-11	HURRAY FOR SUMMER	111,314	113,963	114,522	111,920
346.10-12	BASEBALL HOUSE LEAGUE	111,791	98,054	88,054	85,050
346.10-14	SOFTBALL-HOUSE LEAGUE	37,580	46,424	54,424	97,104
346.10-17	SPORTS CAMP - YOUTH	4,582	6,760	4,582	4,320
346.10-18	SUPERSTARS CAMP	155,114	163,756	208,546	233,434
346.10-19	LACROSSE	11,541	13,562	36,866	57,850
346.10-21	TACKLE FOOTBALL	138,540	144,092	129,830	131,228
346.10-22	CHILDREN'S CREATIVE ARTS	33,834	35,934	34,887	38,003
346.10-23	SATELLITE CENTER	26,634	26,758	32,018	24,184
346.10-24	KARATE	42,864	41,054	32,142	41,000
346.10-25	SAILING	255,589	290,000	269,453	288,128
346.10-26	BEACH	2,242	50,000	44,230	46,495
346.10-28	TENNIS INSTRUCTION	25,278	29,502	14,688	21,174
346.10-29	CAMP OF THE ARTS	63,288	67,123	95,665	105,000
346.10-30	DAY CAMP	129,247	138,584	180,529	207,944
346.10-34	DANCE ACADEMY	193,452	174,749	165,000	208,820
346.10-36	WILDLIFE DISCOVERY PROGRAMS	15,387			
346.10-45	C.I.T	17,928	14,390	15,337	22,862
346.10-47	DANCE SPECIAL	79,688	71,706	65,000	72,680
346.10-50	THEATRE ARTS	2,659	3,000	1,800	2,500
346.11-02	SOFTBALL-ADULT			1,600	
346.11-03	CULTURAL ARTS - ADULTS	130,235	115,706	115,706	100,389
346.11-07	ADULT ATHLETICS	41,284	32,110	42,550	43,296
346.11-08	COURTS SPORTS	27,903	26,484	31,983	43,438
346.11-09	FITNESS - BABYSITTING	5,661		5,914	6,525
346.11-11	FITNESS - FLOOR/MEMBERSHP	179,242	212,226	181,498	221,167
346.11-12	FITNESS - GROUP EXERCISE	18,889	26,455	19,538	23,519
346.11-14	FITNESS - PERSONAL TRAINING	68,604	72,673	65,737	78,588
346.12-03	RECREATION CENTER	9,958	22,700	13,500	22,700
346.12-04	SPECIAL EVENTS	28,844	24,810	17,677	24,549
346.12-06	BIRTHDAY PARTIES	400		400	1,500
346.13-02	KINDERHAVEN	304,785	344,810	289,927	315,325

CITY OF LAKE FOREST
SUMMARY OF REVENUES

		2022-23	2023-24	2023-24	2024-25
		ACTIVITY	AMENDED	PROJECTED	APPROVED
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
346.13-03	PRE SCHOOL PROGRAMS	96,020	106,970	111,647	106,970
346.14-02	CONCESSIONS	63,724	76,300	83,920	228,300
346.14-03	MARKETING	17,503	17,000	13,183	16,183
346.17-02	WILDLIFE DISCOVERY OPERATIONS	12,020			
346.30-10	FOREST PARK PERMITS	191,264	157,237	175,000	187,420
346.30-11	NON-RESIDENT BEACH FEE	27,780		46	
346.30-12	PARK PICNIC PERMITS	10,525	15,000	13,450	15,250
346.30-14	ATHLETIC FIELD SERVICES	48,368	50,000	80,000	132,000
346.30-15	SPECIAL EVENTS PARKS	890	1,000	1,692	1,000
361.01-00	INTEREST ON INVESTMENTS	106,873	60,000	220,000	60,000
379.10-00	OTHER REVENUE	34,217	30,000	22,171	30,000
379.12-00	PROGRAM REFUND FEE		500		500
391.01-01	INTERFUND TRANSFER	23,091		24,798	
392.11-00	SALE OF EQUIPMENT	70			
ESTIMATED REVENUES - FUND 220		9,609,967	9,708,004	9,977,536	10,520,384
Fund 224 - SPECIAL RECREATION					
311.06-00	SPECIAL RECREATION	500,038	527,054	528,939	553,413
361.01-00	INTEREST ON INVESTMENTS	26,442	10,000	48,000	10,000
379.10-00	OTHER REVENUE	22,199			
ESTIMATED REVENUES - FUND 224		548,679	537,054	576,939	563,413
Fund 230 - CEMETERY GENERAL					
336.01-00	CONTRIBUTIONS/DONATIONS	17,071	12,000	15,500	12,000
344.10-15	COLUMBARIUM NICHES	119,850	141,300	141,300	145,000
344.60-01	LOT SALES	818,550	483,900	620,000	679,600
344.60-02	CEMETERY SERVICE CHARGES	208,163	190,000	190,000	170,000
344.90-01	FINANCE/ADMIN SERVICES	38,164	30,000	35,000	35,000
361.01-00	INTEREST ON INVESTMENTS	218,968	50,000	200,000	100,000
363.09-00	NET GAIN/LOSS INVESTMENTS	(236,837)			
390.08-00	LOAN PROCEEDS			905,000	
391.01-01	INTERFUND TRANSFER	690		1,000	
ESTIMATED REVENUES - FUND 230		1,184,619	907,200	2,107,800	1,141,600
Fund 245 - FOREIGN FIRE INSURANCE					
349.03-00	FOREIGN FIRE INSURANCE	160,772	150,000	144,992	150,000
361.01-00	INTEREST ON INVESTMENTS	180			
ESTIMATED REVENUES - FUND 245		160,952	150,000	144,992	150,000
Fund 247 - POLICE RESTRICTED FUNDS					
312.13-00	SENATE BILL 740	868	1,000	37	1,000
342.40-01	DRUG ASSET FORFEITURE	1,235	2,500	2,700	2,500
349.04-01	DUI/TOW IMPOUND FEE	32,500	25,000	25,000	25,000

CITY OF LAKE FOREST
SUMMARY OF REVENUES

		2022-23	2023-24	2023-24	2024-25
		ACTIVITY	AMENDED	PROJECTED	APPROVED
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
349.04-02	ALCOHOL ASSET FORFEITURE	2,766		2,300	
349.04-03	ECITATION FEE	1,278	1,000	1,200	1,000
361.01-00	INTEREST ON INVESTMENTS	5,021		9,000	
ESTIMATED REVENUES - FUND 247		43,668	29,500	40,237	29,500
Fund 248 - HOUSING TRUST					
313.07-00	DEMOLITION TAX	48,000	36,000	36,000	30,000
349.05-00	PYMT LIEU OF AFFORD HOUSE	72,000			
361.01-00	INTEREST ON INVESTMENTS	79,747	47,400	126,136	70,000
ESTIMATED REVENUES - FUND 248		199,747	83,400	162,136	100,000
Fund 311 - CAPITAL IMPROVEMENTS					
311.01-00	CURRENT LEVY - PROP TAX	1,530,420	1,541,019	1,543,192	1,542,169
311.03-00	SSA TAX	9,764	9,764	9,764	9,764
313.01-00	HOME RULES SALES TAX	2,033,255	1,950,287	1,950,287	1,989,293
313.07-00	DEMOLITION TAX	48,000	36,000	36,000	30,000
313.08-00	REAL ESTATE TRANSFER TAX	2,125,930	1,624,000	1,676,275	1,700,000
331.13-00	FEDERAL GRANT	2,634,414		132,382	3,045,000
332.08-00	STATE GRANT	22,370	200,000	600,000	
333.02-00	LK COUNTY DOT GRANT	27,776			
333.06-00	LOCAL GOVERNMENT GRANT		90,000	90,000	
336.01-00	CONTRIBUTIONS/DONATIONS	2,000	55,000	816,130	270,000
336.01-17	COVID-19 GRANTS & REIMBURSEMEN	94,290	2,393,252	158,760	2,393,252
341.03-14	TENANT LEASES	30,978	30,550	30,550	30,550
349.06-00	ADM FEE RE TX EXEMPT STMP	12,750	10,000	10,000	10,000
349.06-01	DAMAGE TO PROP/SERVICES	6,750		2,500	
349.06-06	HIGH IMPACT TRAFFIC	7,200	3,210	3,210	3,210
349.06-10	OUTSIDE REFUSE COLLECTION	46,584	50,000	50,000	51,500
349.06-11	SANITATION RECYCLABLES	20,740	25,000	25,000	25,000
349.07-01	IN LIEU TREE REPLACEMENT	35,959			
361.01-00	INTEREST ON INVESTMENTS	805,356	470,000	1,639,678	696,500
363.09-00	NET GAIN/LOSS INVESTMENTS	(15,887)			
379.10-00	OTHER REVENUE		5,000	2,500	5,000
379.25-00	IRMA	30,025		261,776	
391.01-00	INTERFUND TRANSFER			356,700	
391.01-01	GENERAL FUND	4,550,000	700,000	4,480,000	1,200,000
391.02-00	SALES TAX TRANSFER		422,569		
391.03-22	FUND 322 TIF FUND		475,000	475,000	400,000
391.04-25	TRANSFER 2% SALES TAX FUND			438,542	
392.01-00	SALE OF PROPERTY	248,597			
392.11-00	SALE OF EQUIPMENT	17,044	20,000	4,887	20,000
393.00-00	BOND PROCEEDS	10,770,000	12,000,000		

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET
393.01-00	PREMIUM ON DEBT ISSUED	1,390,156			
ESTIMATED REVENUES - FUND 311		26,484,471	22,110,651	14,793,133	13,421,238
Fund 322 - LAUREL/WESTERN REDEVELOP					
311.01-00	CURRENT LEVY - PROP TAX	1,481,416	1,500,000	1,547,526	1,586,214
361.01-00	INTEREST ON INVESTMENTS	37,993	45,000	55,578	40,000
ESTIMATED REVENUES - FUND 322		1,519,409	1,545,000	1,603,104	1,626,214
Fund 422 - SSA 25 - KNOLLWOOD SEWER					
311.01-00	CURRENT LEVY - PROP TAX	77,716			
361.01-00	INTEREST ON INVESTMENTS	1,569			
ESTIMATED REVENUES - FUND 422		79,285			
Fund 423 - SSA 26 - WAUKEGAN RD SEWR					
311.01-00	CURRENT LEVY - PROP TAX	21,910			
361.01-00	INTEREST ON INVESTMENTS	515			
ESTIMATED REVENUES - FUND 423		22,425			
Fund 424 - SSA 29 - SAUNDERS RD					
311.01-00	CURRENT LEVY - PROP TAX	154,456	156,608	156,940	
361.01-00	INTEREST ON INVESTMENTS	2,215		3,180	
ESTIMATED REVENUES - FUND 424		156,671	156,608	160,120	
Fund 425 - 2004B/2011B/2019 BOND STRM SWR					
313.01-00	HOME RULES SALES TAX				
361.01-00	INTEREST ON INVESTMENTS	38,999	13,904	28,812	
ESTIMATED REVENUES - FUND 425		38,999	13,904	28,812	
Fund 428 - 2009/2019 G.O. BONDS - WTRN AV					
311.01-00	CURRENT LEVY - PROP TAX	254,565	259,200	261,010	258,950
361.01-00	INTEREST ON INVESTMENTS	3,896	3,500	6,508	2,500
ESTIMATED REVENUES - FUND 428		258,461	262,700	267,518	261,450
Fund 429 - 2010/2019 G O BOND					
311.01-00	CURRENT LEVY - PROP TAX	578,832	573,513	576,132	568,513
361.01-00	INTEREST ON INVESTMENTS	7,721	5,000	12,688	3,500
ESTIMATED REVENUES - FUND 429		586,553	578,513	588,820	572,013
Fund 432 - 2010A/2013/2021 REFUNDING					
311.01-00	CURRENT LEVY - PROP TAX	739,450	730,900	735,285	729,100
361.01-00	INTEREST ON INVESTMENTS	8,812	6,500	15,281	2,195
ESTIMATED REVENUES - FUND 432		748,262	737,400	750,566	731,295

CITY OF LAKE FOREST
SUMMARY OF REVENUES

		2022-23	2023-24	2023-24	2024-25
		ACTIVITY	AMENDED	PROJECTED	APPROVED
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
Fund 433 - 2015 GO BOND					
311.01-00	CURRENT LEVY - PROP TAX	257,595	262,112	264,193	263,738
361.01-00	INTEREST ON INVESTMENTS	2,332	1,750	3,622	1,500
391.03-22	FUND 322 TIF FUND	360,688	359,938	359,938	364,065
ESTIMATED REVENUES - FUND 433		620,615	623,800	627,753	629,303
Fund 434 - 2023 GO BOND					
311.01-00	CURRENT LEVY - PROP TAX		350,000	350,000	942,256
361.01-00	INTEREST ON INVESTMENTS	195	10,000	28,107	10,000
361.01-03	TIF NOTE - INTEREST	900,000		329,494	
ESTIMATED REVENUES - FUND 434		900,195	360,000	707,601	952,256
Fund 501 - WATER AND SEWER					
323.06-00	WATER TAPS AND METERS	85,375	50,000	50,000	50,000
323.10-11	FIRE HYDRANT PERMITS	900	225	225	225
323.10-20	HOME INSPECTIONS	48,350	40,000	40,000	40,000
323.10-21	SANITARY SEWER CONNECTION	22,567	25,000	25,000	25,000
341.03-14	GASB TENANT LEASES	(55,244)			
343.01-00	WATER TOWER ANNUAL FEE	200,711	215,307	215,307	217,460
343.02-00	SEWER CHARGE	617,317	630,000	610,000	610,000
343.02-01	LF OASIS AGREEMENT	12,395	13,500	13,500	13,500
343.02-02	CUSTOMER CHARGE	154,291	150,000	150,000	150,000
343.03-00	BILLING SERV/PENALTY	61,607	50,000	55,000	50,000
343.04-00	OUTSIDE CITY WATER SALES	5,282	1,538	1,500	1,538
343.05-01	CUSTOMER CHARGE	1,630,558	1,739,300	1,768,000	1,845,400
343.05-02	RESIDENTIAL	4,528,994	4,568,750	4,703,192	4,729,970
343.05-03	COMMERCIAL	820,410	767,312	789,891	794,389
343.05-04	SCHOOLS AND CHURCHES	314,407	233,453	240,323	241,691
343.05-05	IRRIGATION	2,268	2,325	5,500	5,531
343.05-06	MULTI FAMILY	330,060	311,862	321,039	322,867
343.05-07	CITY OWNED	92,954	123,132	50,000	50,285
343.06-00	WATER SYS INVESTMENT FEE	68,142	50,000	50,000	50,000
343.10-00	SALE OF SCRAP	720	2,000	1,000	2,000
343.12-00	HIGHWOOD WATER PLANT	89,004	85,075	85,000	87,125
361.01-00	INTEREST ON INVESTMENTS	352,459	250,000	614,000	455,000
361.01-04	GASB LEASE INTEREST	55,244			
379.10-00	OTHER REVENUE	750	1,000	500	1,000
391.01-01	INTERFUND TRANSFER	8,796		2,750	
391.05-08	INTERFUND TRANSFER	498,974		358,525	
392.11-00	SALE OF EQUIPMENT			216	
ESTIMATED REVENUES - FUND 501		9,947,291	9,309,779	10,150,468	9,742,981

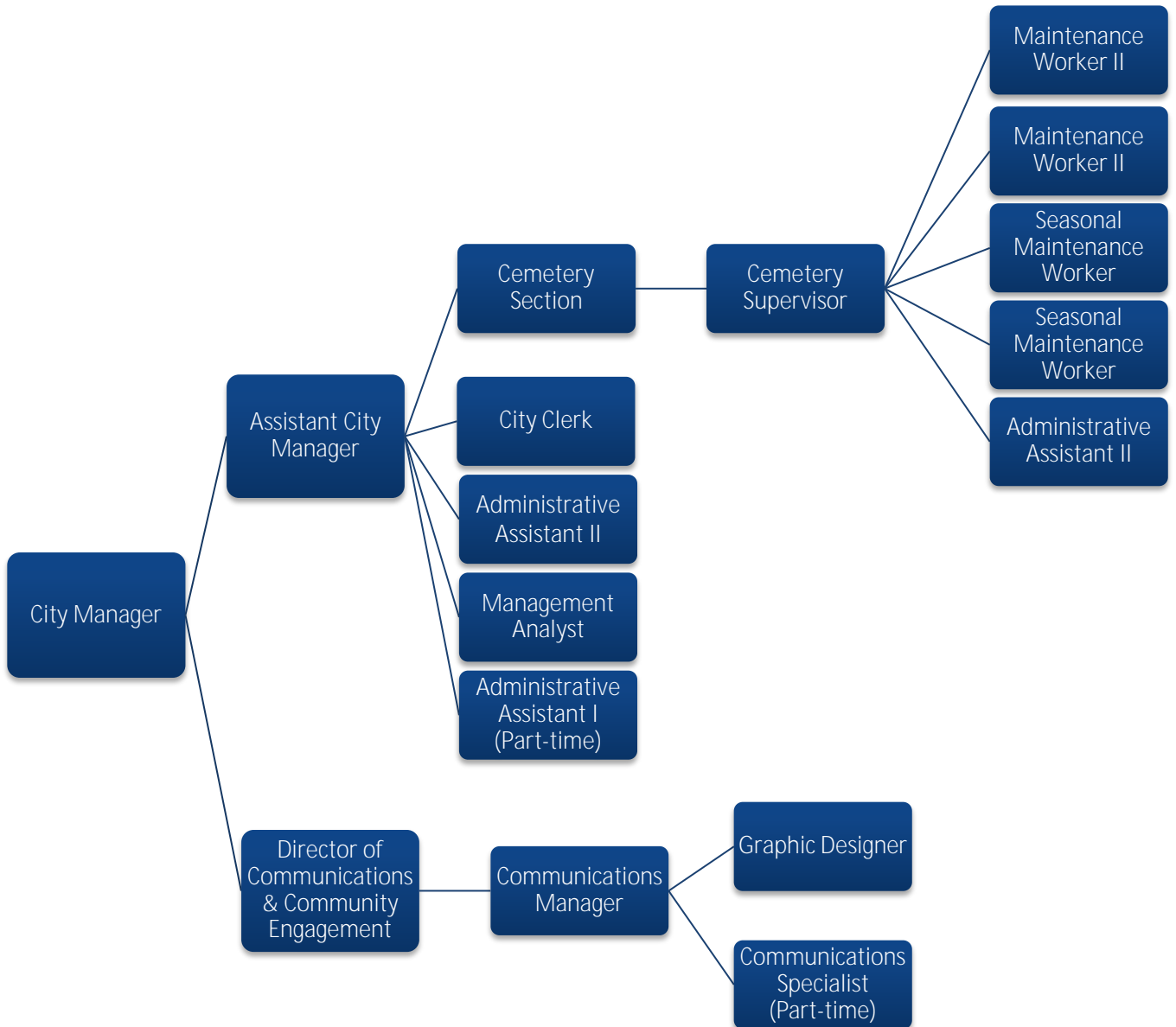
CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET
Fund 508 - WTR & SWR CAP IMP FUND					
361.01-00	INTEREST ON INVESTMENTS	75,482	68,163	106,029	42,936
391.05-01	INTERFUND TRANSFER	1,300,000	1,300,000	1,300,000	4,500,000
ESTIMATED REVENUES - FUND 508		1,375,482	1,368,163	1,406,029	4,542,936
Fund 510 - DEERPATH GOLF COURSE					
336.01-00	CONTRIBUTIONS/DONATIONS	138,517			
347.10-01	SEASONAL FEE - RESIDENT	184,487	227,250	235,414	270,420
347.10-02	SEASONAL FEE - NONRES	32,171	22,000	35,998	6,282
347.10-03	DAILY FEE RESIDENT	20,364	438,186	34,709	101,073
347.10-04	DAILY FEE NONRES	512,068	102,565	571,551	525,067
347.10-05	LOCKER AND SHOWER FEE	4,092	6,400	6,359	4,800
347.10-07	ELECTRIC CAR RENTAL	228,580	235,000	270,717	272,174
347.10-08	START TIME	15,692	11,200	15,797	18,000
347.10-09	RANGE FEES	92,951	87,634	110,777	115,000
347.10-11	CLUB RENTAL	1,590	700	2,795	3,000
347.10-12	PULLCART	1,638	5,000	4,350	4,400
347.10-15	COGS INVENTORY	134,072	161,956	127,517	159,997
347.21-01	CONCESSION SALES	235,102	245,000	274,834	299,017
347.25-03	HANDICAP SERVICE	3,200	4,700	6,900	3,500
347.25-04	LESSONS	6,570	6,600	3,420	14,600
347.28-01	GOLF CLASSES	389,336	352,596	394,734	369,972
361.01-00	INTEREST ON INVESTMENTS	13,926		20,000	
379.10-00	OTHER REVENUE		5,339	5,339	
391.02-20	PARKS AND RECREATION FUND	50,000	50,000	50,000	
392.11-00	SALE OF EQUIPMENT	8,090			
ESTIMATED REVENUES - FUND 510		2,072,446	1,962,126	2,171,211	2,167,302
Fund 601 - FLEET					
349.09-00	VEHICLE MAINTENANCE REV	1,962,963	2,353,327	2,353,327	2,161,084
349.09-14	FLUID MARKUP	8,036	3,000	5,000	3,000
361.01-00	INTEREST ON INVESTMENTS	16,793	15,000	27,902	20,000
379.10-00	OTHER REVENUE	3,903		(3,543)	
391.01-00	INTERFUND TRANSFER	1,875		1,500	
ESTIMATED REVENUES - FUND 601		1,993,570	2,371,327	2,384,186	2,184,084
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	30,121			
361.01-00	INTEREST ON INVESTMENTS	79,420	65,517	120,337	91,428
ESTIMATED REVENUES - FUND 605		1,436,897	1,392,865	1,447,693	1,418,776

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 PROJECTED ACTIVITY	2024-25 APPROVED BUDGET
Fund 610 - SELF INSURANCE					
349.11-00	PREMIUMS PAID	5,712,186	6,297,500	6,114,897	6,425,000
361.01-00	INTEREST ON INVESTMENTS	149,144	152,000	252,606	150,000
391.01-01	INTERFUND TRANSFER		500,000	500,000	
ESTIMATED REVENUES - FUND 610		5,861,330	6,949,500	6,867,503	6,575,000
Fund 701 - FIREFIGHTER PENSION					
336.01-01	CONTRIBUTION - EMPLOYEE	350,363	360,000	364,000	375,000
361.01-00	INTEREST ON INVESTMENTS	465,625	600,000	973,400	750,000
363.09-00	NET GAIN/LOSS INVESTMENTS	(167,321)	2,250,740	3,436,903	2,500,000
379.10-00	OTHER REVENUE	(2,786)		11,842	
391.21-01	EMPLOYER PENSION CONTRIB	2,511,501	2,583,195	2,590,783	2,583,239
ESTIMATED REVENUES - FUND 701		3,157,382	5,793,935	7,376,928	6,208,239
Fund 702 - POLICE PENSION					
336.01-01	CONTRIBUTION - EMPLOYEE	415,795	428,000	395,754	435,000
336.03-00	BUY BACK TIME	99,238			
361.01-00	INTEREST ON INVESTMENTS	219,211	400,000	338,871	390,000
363.09-00	NET GAIN/LOSS INVESTMENTS	332,539	2,280,970	2,213,458	2,600,000
379.10-00	OTHER REVENUE	1,816			
391.21-01	EMPLOYER PENSION CONTRIB	3,580,856	3,684,419	3,694,725	3,684,422
ESTIMATED REVENUES - FUND 702		4,649,455	6,793,389	6,642,808	7,109,422
Fund 709 - TRUST CARE FUNDS					
361.01-00	INTEREST ON INVESTMENTS	13,586		11,818	
363.09-00	NET GAIN/LOSS INVESTMENTS	(27,502)			
ESTIMATED REVENUES - FUND 709		(13,916)		11,818	
ESTIMATED REVENUES - ALL FUNDS		120,484,979	118,758,566	119,828,216	116,824,395

Office of the City Manager FY2025



Legislative and Administrative Departments

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

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.

FY2024 Highlights



Completed Community-Wide Survey with ETC Institute. Received positive satisfaction results across the organization and high response rate.



Launched "Coffee in the Park" meetings with Aldermen in all four wards with strong attendance rate.



Implemented voluntary curbside compost collection program with WasteNot LLC.



Undertook city-wide workload analysis with Baker Tilly, which provided an outside look at service levels, staffing, process improvements and workflows.



Continued "Your City at Work" campaign across all communication platforms to raise awareness of City services and celebrate the people working behind the scenes.



Supported Public Works in bolstered construction communications to limit surprises for residents.

FY2025 Initiatives and Programs



Complete upgrade of City Council chambers A/V Technology and streaming platform.



Fully implement Agenda Management software, expand use to appropriate commissions and integrate with live-stream platform.



Enhance the City's website usability and design with a comprehensive refresh of the site.



Build on momentum from Community Wide Survey by conducting regular "pulse surveys" to gather ongoing resident feedback.

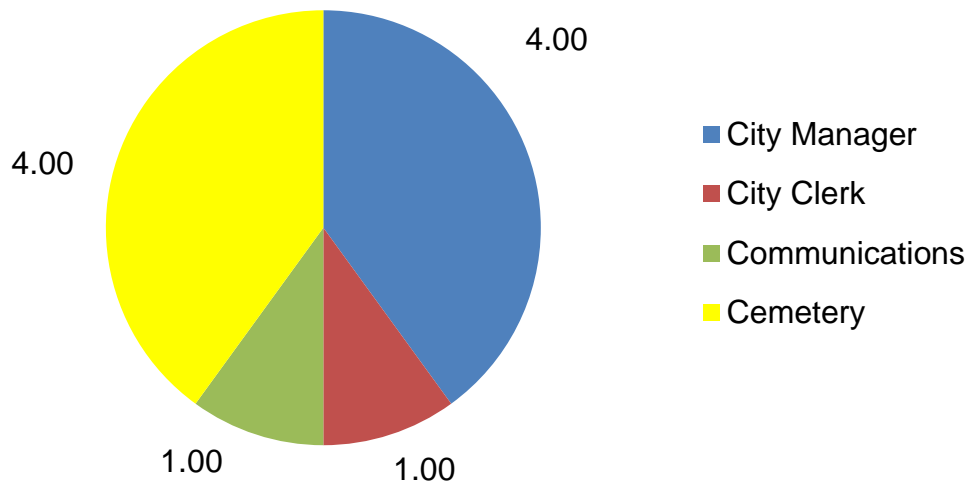


Streamline and expedite vital records certificates utilizing digital forms and online payment platform.

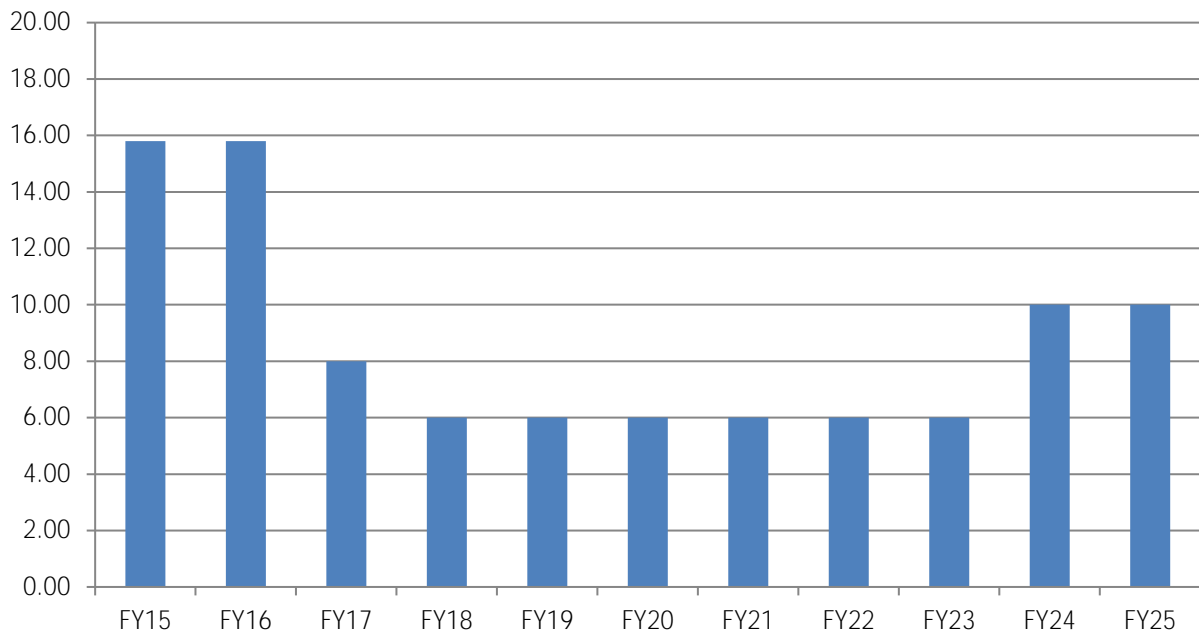
Performance Measurement	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Target
Communications				
Average Reach Per Facebook Post	2,054	2,150	2,800	2,500
Average Reach Per Instagram Post	854	1,167	1,246	1,200
E-Newsletter Click Rate	6.42%	6.28%	5.90%	6.50%
City Clerk				
Average number of days to respond to FOIA requests	3.75	3.49	3.49	3.50

THE CITY OF LAKE FOREST
FY2025
LEGISLATIVE AND ADMINISTRATIVE

Full Time Staff by Functional Areas



Full-Time Personnel History

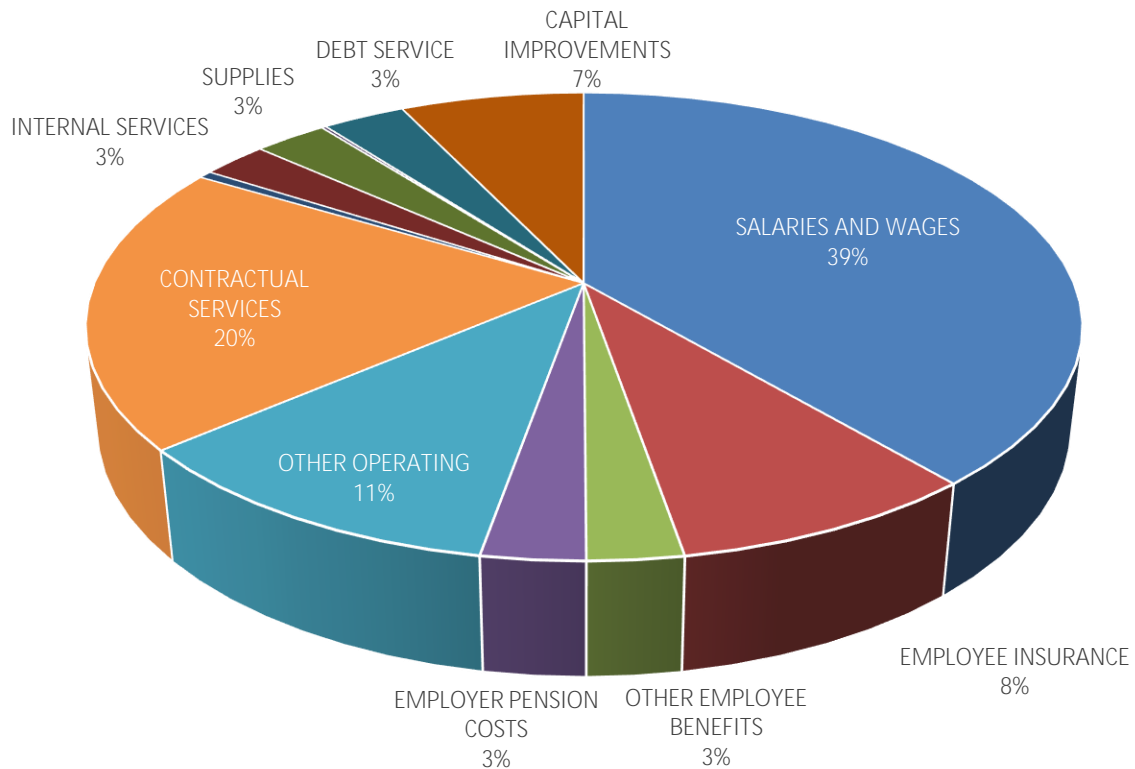


Note: Senior and CROYA moved to Parks and Recreation for FY17 budget.

Cable TV Services contracted out in FY18.

Cemetery operations moved from Parks and Recreation for FY24 budget.

FY25 EXPENSES



Budget Data

FY2024 Amended	\$4,233,894
FY2025 Budget	\$3,509,685
Change from Prior Year:	-\$724,209

<u>LEGISLATIVE AND ADMINISTRATIVE</u>	<u>FY2024 Amended</u>	<u>FY2025 Budget</u>	<u>Change</u>
City Council	\$925,570	\$833,217	-9.98%
City Manager	\$1,280,300	\$1,300,551	1.58%
Cable TV	\$26,648	\$28,445	6.74%
Cemetery	\$2,001,376	\$1,347,472	-32.67%
	\$4,233,894	\$3,509,685	-17.11%

City Council decrease is primarily due to a FY24 History Center Garden Initiative Grant. Reduction in Cemetery due to a one-time capital expense in FY24.

OFFICE OF THE CITY MANAGER	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET
<hr/>				
Dept 1101 - OCM - CITY COUNCIL				
300 OTHER OPERATING	118,935	226,130	273,038	248,815
400 CONTRACTUAL SERVICES	568,723	641,690	641,690	543,887
600 SUPPLIES	52,032	57,750	44,400	40,515
Totals for dept 1101 - OCM - CITY COUNCIL	739,690	925,570	959,128	833,217
<hr/>				
Dept 1202 - OCM				
100 SALARIES AND WAGES	816,981	888,305	880,730	907,792
101 EMPLOYEE INSURANCE	135,486	177,363	156,112	166,364
102 OTHER EMPLOYEE BENEFITS	51,610	55,444	57,987	58,653
103 EMPLOYER PENSION COSTS	53,052	53,138	48,676	65,120
200 CONTRA ACCOUNTS				
300 OTHER OPERATING	24,891	29,955	33,380	42,613
400 CONTRACTUAL SERVICES	351	20,450	700	450
601 UTILITIES	11,447	9,968	9,968	8,663
500 INTERNAL SERVICES	31,082	34,697	34,697	40,946
600 SUPPLIES	11,148	10,980	10,378	9,950
Totals for dept 1202 - OCM	1,136,048	1,280,300	1,232,628	1,300,551
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Dept 1203 - OCM - CABLE TV				
400 CONTRACTUAL SERVICES	17,070	21,750	21,750	23,900
500 INTERNAL SERVICES	3,259	3,648	3,648	3,870
600 SUPPLIES		1,250	213	675
Totals for dept 1203 - OCM - CABLE TV	20,329	26,648	25,611	28,445
<hr/>				
TOTAL APPROPRIATIONS	1,896,067	2,232,518	2,217,367	2,162,213

Cemetery Section

Mission Statement

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

Vision Statement

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

FY2024 Highlights



Administrative restructuring and move to the Office of the City Manager from Parks and Recreation.



Completion of \$1.2 mil Phase II construction of the Memorial Garden adding 414 new niches and replacement of the bluestone walkways.



Construction of a new 600 sq. ft. cold storage building to replace the existing building.



Finalizing of the mapping of Section B, F, and Elder Path and the addition of the new niches in the CIMS cemetery management software.

FY2025 Initiatives and Programs



Design phase for FY2026 repair of the concrete trough in the eastern portion of the main cemetery ravine.



Dedication of the Phase II Memorial Garden Project.



Replacement of Cemetery Truck 701.



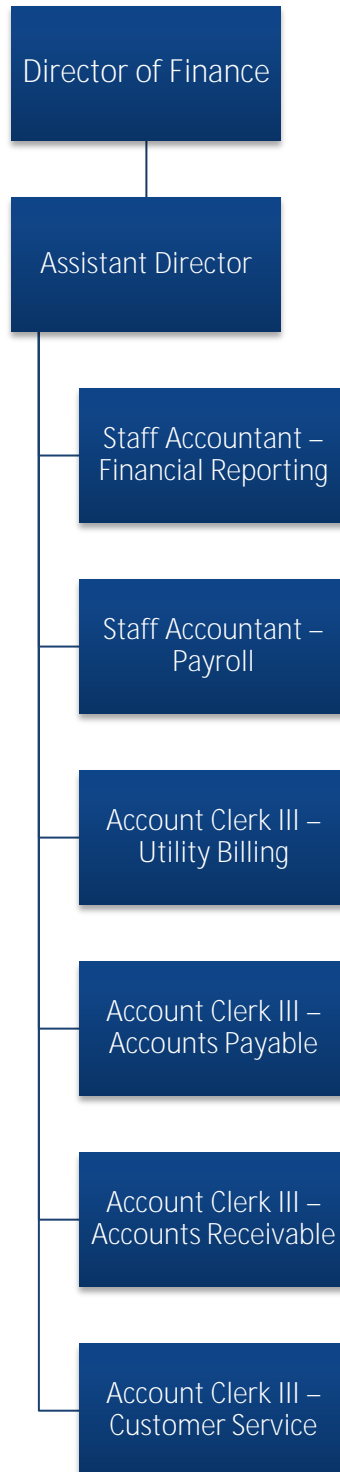
Purchase of additional cemetery utility vehicle.



Finalizing of the mapping of Section A, Ravines, and Privates in the CIMS cemetery management software.

CEMETERY FUND		2022-23	2023-24	2023-24	2024-25
		ACTIVITY	AMENDED	PROJECTED	APPROVED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET
<hr/>					
ESTIMATED REVENUES					
009	GRANTS/CONTRIBUTIONS	17,071	12,000	15,500	12,000
010	CHARGES FOR SERVICES	1,146,563	815,200	951,300	994,600
011	FINANCE/ADMIN SERVICES	38,164	30,000	35,000	35,000
014	INTEREST/INVESTMENTS	(17,869)	50,000	200,000	100,000
020	BOND PROCEEDS/FINANCING			905,000	
019	INTER-FUND TRANSFERS	690		1,000	
TOTAL ESTIMATED REVENUES		1,184,619	907,200	2,107,800	1,141,600
<hr/>					
APPROPRIATIONS					
100	SALARIES AND WAGES	360,991	424,649	402,572	453,508
101	EMPLOYEE INSURANCE	85,457	132,863	123,867	132,396
102	OTHER EMPLOYEE BENEFITS	26,450	31,461	30,317	33,667
103	EMPLOYER PENSION COSTS	26,194	32,440	23,140	34,760
300	OTHER OPERATING	63,082	51,399	145,077	92,205
400	CONTRACTUAL SERVICES	117,568	101,095	110,095	129,643
601	UTILITIES	9,606	10,316	9,673	9,190
500	INTERNAL SERVICES	35,129	47,642	47,642	44,713
600	SUPPLIES	36,413	48,500	49,138	48,500
700	OPERATING CAPITAL	1,126	6,000	5,964	6,000
701	CAPITAL IMPROVEMENTS	142,322	1,115,011	1,124,508	250,000
900	DEBT SERVICE				112,890
TOTAL APPROPRIATIONS		904,338	2,001,376	2,071,993	1,347,472
<hr/>					

Finance Department FY2025



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.

FY2024 Highlights



Achieved the Government Finance Officers Association "Triple Crown" earning national recognition for financial reporting (44 years), budget presentation (8 years) and popular financial reporting (2 year). 2nd year for Triple Crown award.



Conducted a City-wide analysis of the City's vehicle sticker program.



With Pension Subcommittee and independent actuary, developed additional long-term modeling for fire and police pension obligations.



Expanded City investment program to enhance interest income in the event of declining interest rates.



Supported transition of new Mayor & Finance Committee Chair, Audit Committee Chair and new Audit Committee members.



Drafted new Elawa Farm Foundation Lease, payment structure and loan agreement for expanded use of Elawa property.



Served on committee to develop athletic field usage policy and fee schedule.



Implemented Waterworth utility rate management software to facilitate long term financial planning and rate development for Water/Sewer utility.

FY2025 Initiatives and Programs



Achieve GFOA Triple Crown status for 3rd consecutive year.



Support transition of new City Council Finance Committee Chair and new Audit Committee Chair.



Support development of City's new Strategic Plan and incorporate into the City's FY26 Budget. Redesign Budget in Brief for FY26.



Continue department succession planning initiative.



Participate in comprehensive review of employee benefits including medical/dental insurance plans and implement any changes.

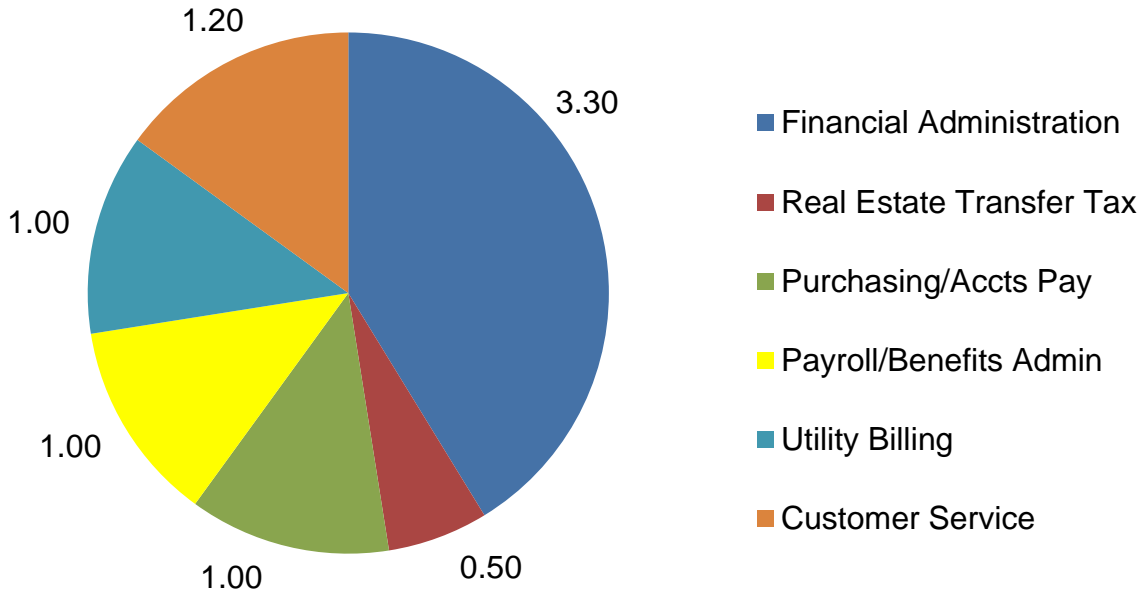
FY2025 Budget Notes

- Ongoing investment to support grant program administration.

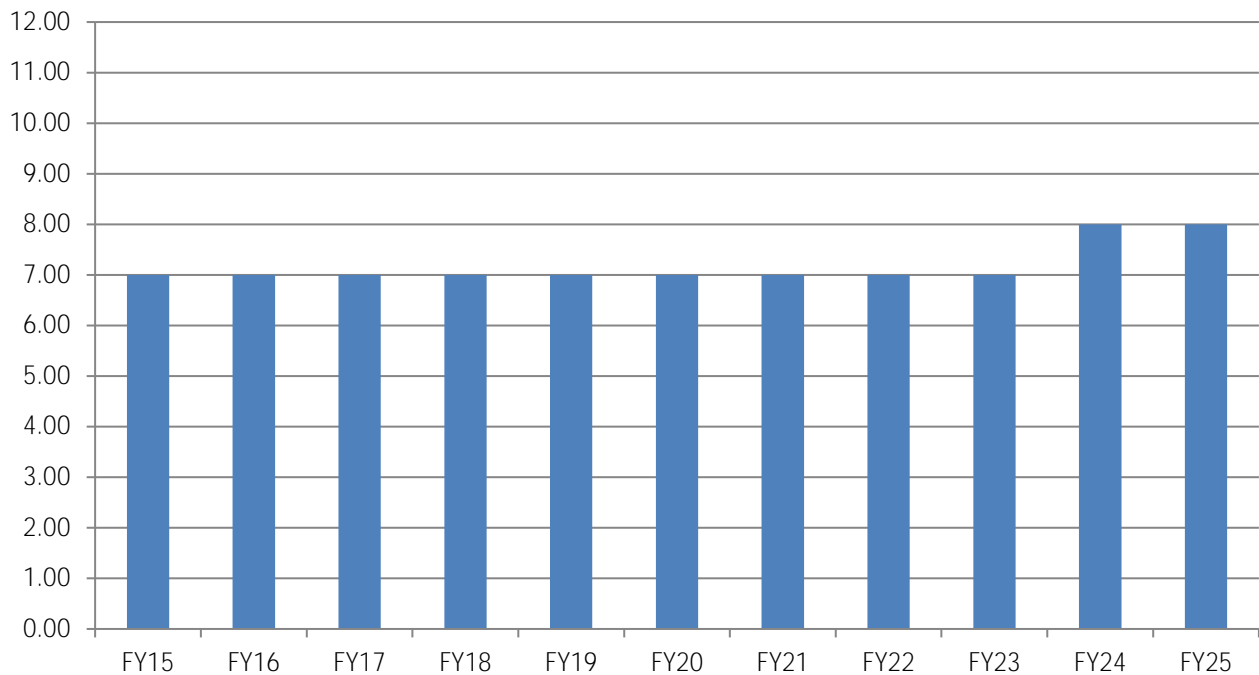
Performance Measurement	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Target
GFOA Certificate of Achievement for Excellence in Financial Reporting (consecutive years awarded)	43	44	45	Achieve Annually
GFOA Distinguished Budget Presentation Award (consecutive years awarded)	6	7	8	Achieve Annually
Findings Resulting from the City's Annual Independent Financial Audit	0	0	0	0

THE CITY OF LAKE FOREST
FY2025
FINANCE

Full Time Staff by Functional Areas

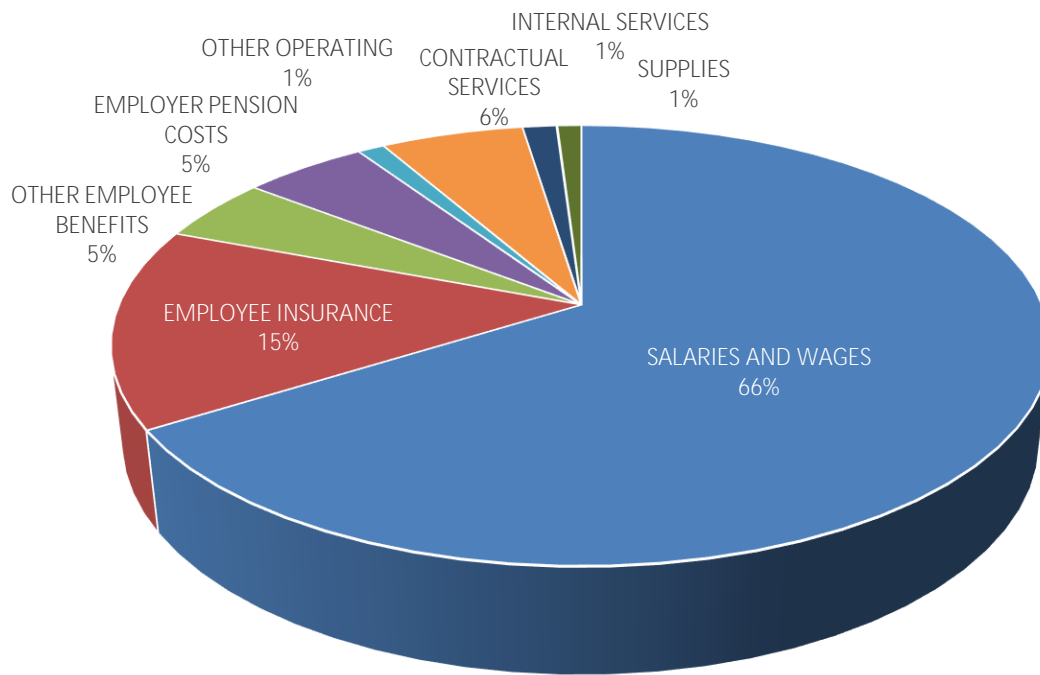


Full-Time Personnel History



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

FY25 EXPENSES



Budget Data

FY2024 Amended	\$1,307,751
FY2025 Budget	\$1,309,480
Change from Prior Year:	\$1,729

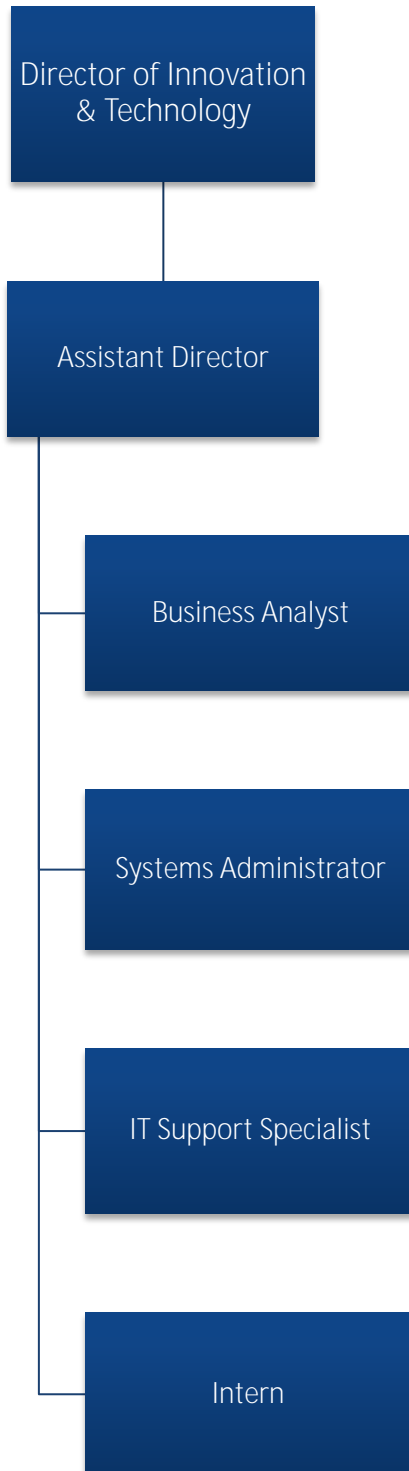
FINANCE

	<u>FY2024 Amended</u>	<u>FY2025 Budget</u>	<u>Change</u>
Finance	\$1,038,914	\$1,026,600	-1.19%
Finance-Water	\$268,837	\$282,880	5.22%
	<u>\$1,307,751</u>	<u>\$1,309,480</u>	0.13%

Decrease in FY25 due to personnel savings through attrition.

FINANCE	2022-23	2023-24	2023-24	2024-25
	ACTIVITY	AMENDED	PROJECTED	APPROVED
DESCRIPTION		BUDGET	ACTIVITY	BUDGET
<hr/>				
Fund 101 -GENERAL				
SALARIES AND WAGES	594,579	683,205	681,398	679,893
EMPLOYEE INSURANCE	106,742	142,886	131,712	130,320
OTHER EMPLOYEE BENEFITS	42,434	47,287	49,392	48,372
EMPLOYER PENSION COSTS	43,065	52,062	38,533	52,731
OTHER OPERATING	9,723	12,865	8,205	11,475
CONTRACTUAL SERVICES	60,979	75,048	74,673	76,289
INTERNAL SERVICES	11,153	12,279	12,279	14,117
UTILITIES	517	537	508	508
SUPPLIES	9,563	12,745	12,845	12,895
TOTAL APPROPRIATIONS	878,755	1,038,914	1,009,545	1,026,600
<hr/>				
Fund 501 - WATER AND SEWER				
SALARIES AND WAGES	164,538	175,869	175,301	185,214
EMPLOYEE INSURANCE	54,270	59,872	59,740	62,477
OTHER EMPLOYEE BENEFITS	11,845	12,845	12,854	13,623
EMPLOYER PENSION COSTS	11,464	13,155	9,880	13,976
CONTRA ACCOUNTS				
OTHER OPERATING	148	3,000	200	3,000
CONTRACTUAL SERVICES	52	501	200	501
INTERNAL SERVICES	3,108	3,595	3,595	4,089
UTILITIES	10			
SUPPLIES			50	
TOTAL APPROPRIATIONS	245,435	268,837	261,820	282,880
<hr/>				
APPROPRIATIONS - ALL FUNDS	1,124,190	1,307,751	1,271,365	1,309,480

Innovation & Technology Department FY2025



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.

FY2024 Highlights



Continued the implementation of Cartegraph Public Works System with a focus on Refuse and Snow Command, providing tracking for assets, work hours, and resources.



Installed WiFi, Sports Cameras, and Information Boards at Deerpath Community Park.



Continued to focus on Network Security by finishing our Multi-Factor Authentication (MFA) implementation.



Continued implementation of improved security camera coverage in critical areas including at City Buildings and Parks.



Upgrade and replacement of 16 Police Squad Car Tablets through our computer replacement strategy.



Completion of City facility meeting room video conferencing updates.



Implementation of new Real Estate Transfer Tax tracking system for Finance.

FY2025 Initiatives and Programs



Renewed focus on data and network security through network assessment and inventory.



Deerpath Community Park Go-Live with Sport Cameras, WIFI, and Security Cameras.



Enhanced Security Camera Analytics, providing activity and security notifications.



Upgrade to City building access control system.



LFNow App upgrades and security enhancements.



Implementation of Cartegraph Public Works System for Water Plant and Building Maintenance.



Investigation into Radio Frequency Identification (RFID) and Artificial Intelligence (AI-CoPilot) Technologies.

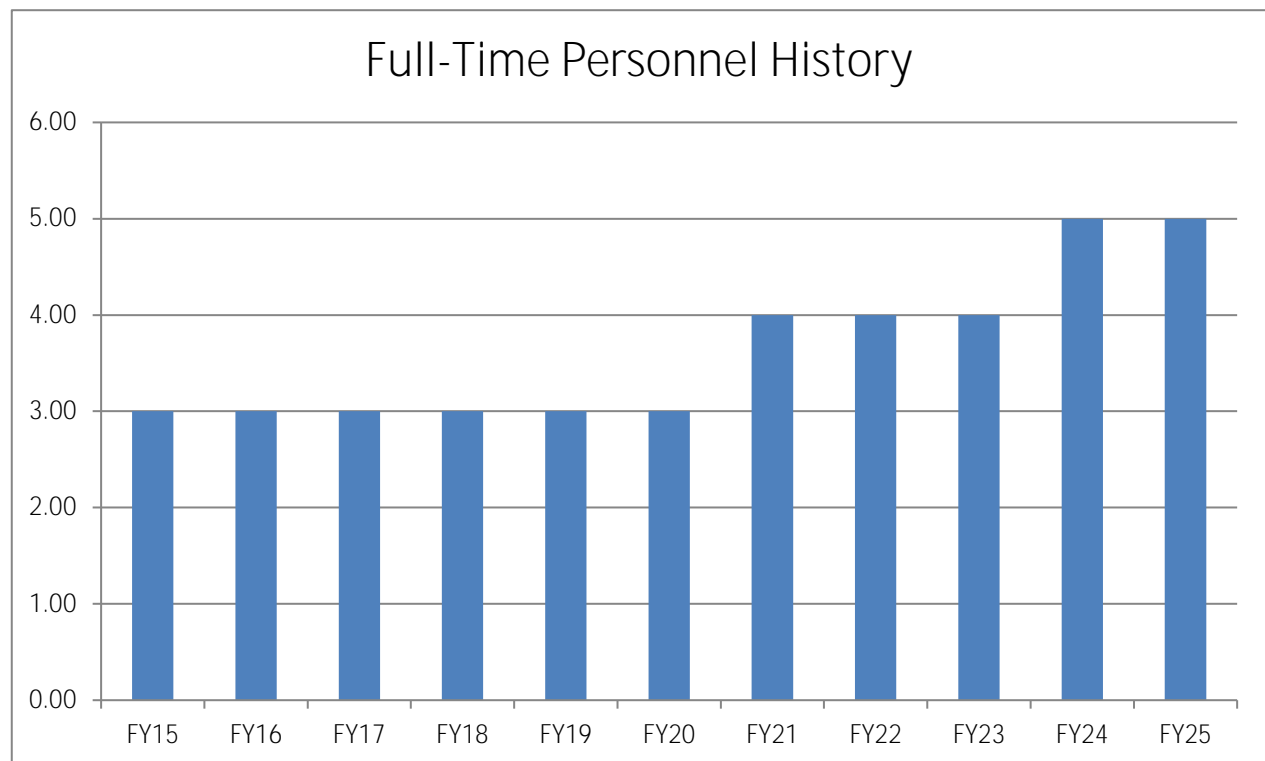
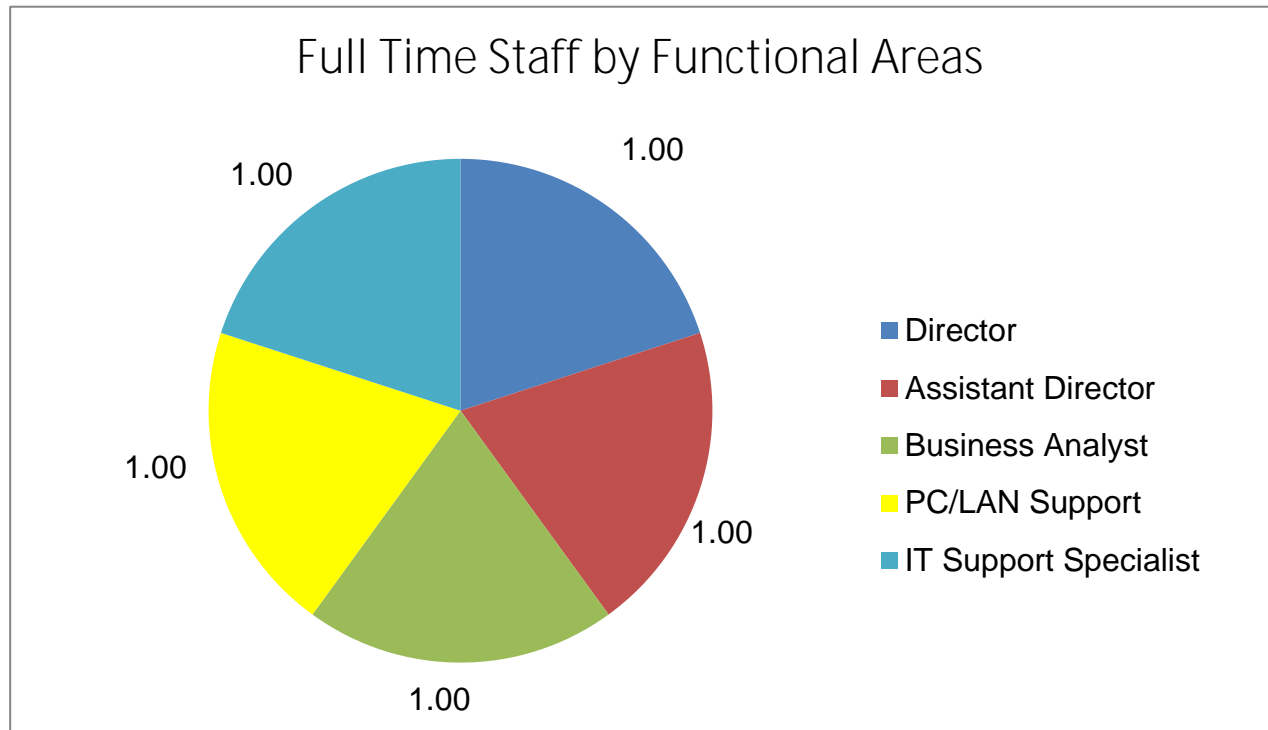
FY2025 Budget Notes

Contractuals	\$43K	0.0% Increase
Software Maintenance	\$663K	10.7% Increase
	<u>\$ 599,431.04</u>	<u>\$ 663,759.26</u> 10.7%

General inflationary adjustments	\$ 14,742.57	2.5%
Enhancements to service levels	\$ 30,503.42	5.1%
Reductions/Eliminations to service levels	\$ (16,187.77)	-2.7%
Additional Software Applications	\$ 35,270.00	5.9%
Total Change from Current Year	<u>\$ 64,328.22</u>	<u>10.7%</u>

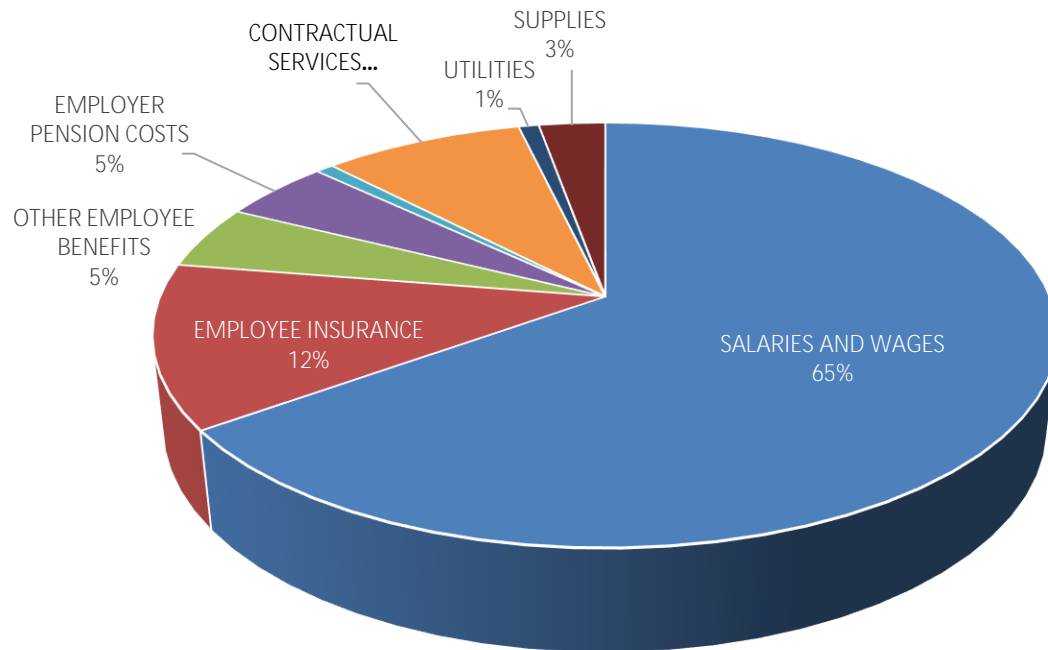
Performance Measurement	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Target
Network Availability	100.00%	100.00%	99.93%	100.00%
Office 365 Availability	100.00%	100.00%	100.00%	100.00%
Telephone Service Availability	99.91%	97.51%	92.56%	100.00%

THE CITY OF LAKE FOREST
FY2025
INNOVATION AND TECHNOLOGY



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

FY25 EXPENSES



Budget Data

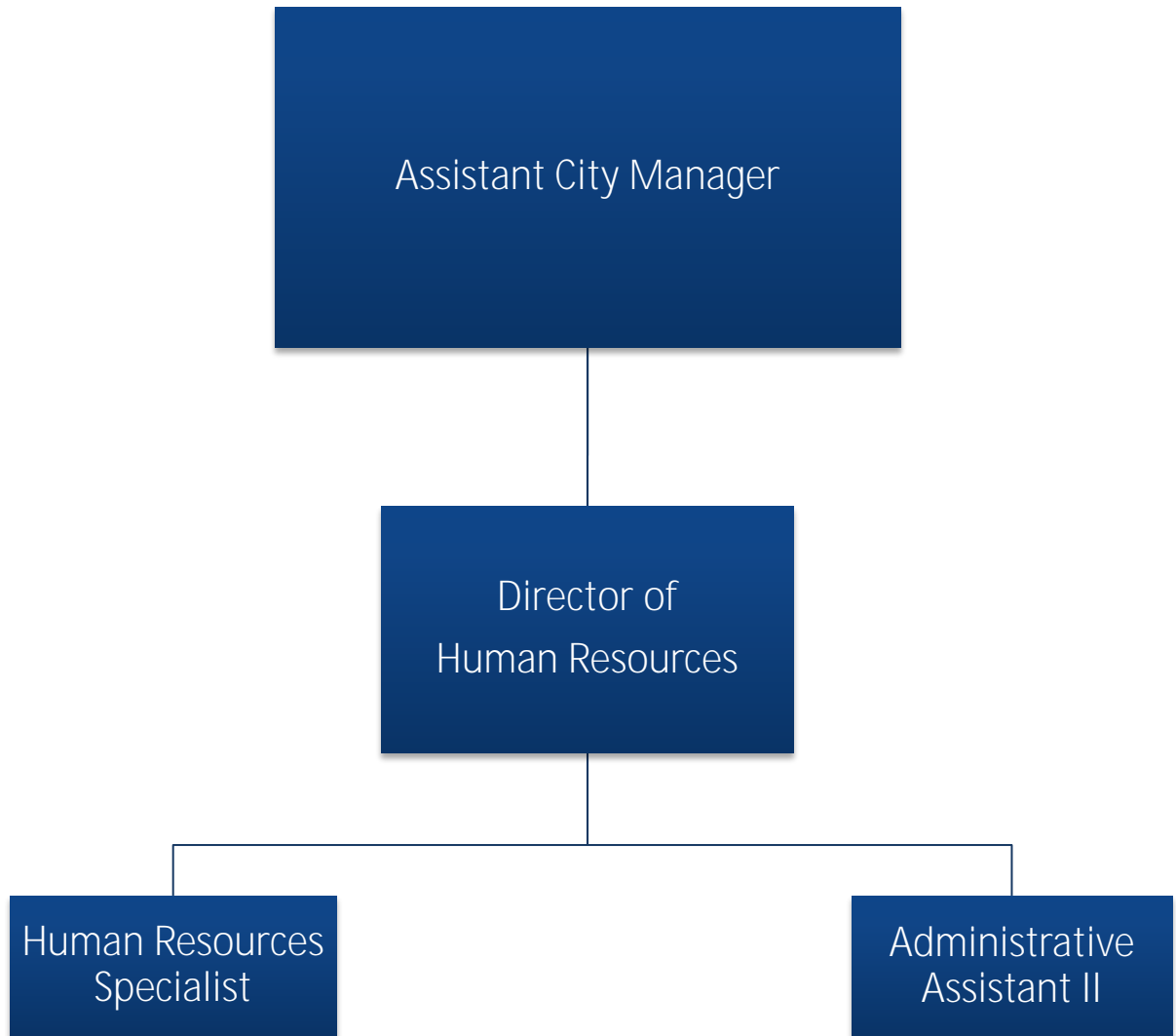
FY2024 Amended	\$1,212,363
FY2025 Budget	\$1,139,272
Change from Prior Year:	-\$73,091

INNOVATION AND TECHNOLOGY

	<u>FY2024 Amended</u>	<u>FY2025 Budget</u>	<u>Change</u>
IT Department	\$1,212,363	\$1,139,272	-6.03%
	<u>\$1,212,363</u>	<u>\$1,139,272</u>	-6.03%

Decrease in FY2025 is due to personnel savings through attrition and reduced operating capital expense for FY25.

INNOVATION & TECHNOLOGY		2022-23	2023-24	2023-24	2024-25
		ACTIVITY	AMENDED	PROJECTED	APPROVED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET
<hr/>					
APPROPRIATIONS					
100	SALARIES AND WAGES	533,575	634,504	636,232	611,266
101	EMPLOYEE INSURANCE	58,974	100,921	82,862	117,098
102	OTHER EMPLOYEE BENEFITS	38,618	46,449	46,844	45,486
103	EMPLOYER PENSION COSTS	33,441	45,482	32,537	43,548
200	CONTRA ACCOUNTS	(507,702)	(571,711)	(571,711)	(634,744)
300	OTHER OPERATING	2,863	7,200	7,200	7,200
400	CONTRACTUAL SERVICES	610,841	645,065	625,180	714,843
601	UTILITIES	7,574	7,655	7,655	8,075
600	SUPPLIES	14,095	26,500	26,500	26,500
701	CAPITAL IMPROVEMENTS	198,272	270,298	264,000	200,000
TOTAL APPROPRIATIONS		990,551	1,212,363	1,157,299	1,139,272



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.

FY2024 Highlights



Performance Eval Tool: Redesigned a performance evaluation tool that highlights organizational guiding principles and succession planning in a collaborative manner.



Training: Successfully implemented organization wide training programs on leadership, managing conflict, retirement readiness and performance evaluations.



Recruitment: Police Officers and Firefighter/Paramedic recruitment processes included embracing testing technology and video one-way interviews.

FY2025 Initiatives and Programs



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



Benefits Review: Engage the Benefits Committee and conduct a comprehensive review of employee benefits, ensuring they align with industry standards and help us recruit and retain top talent.



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



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

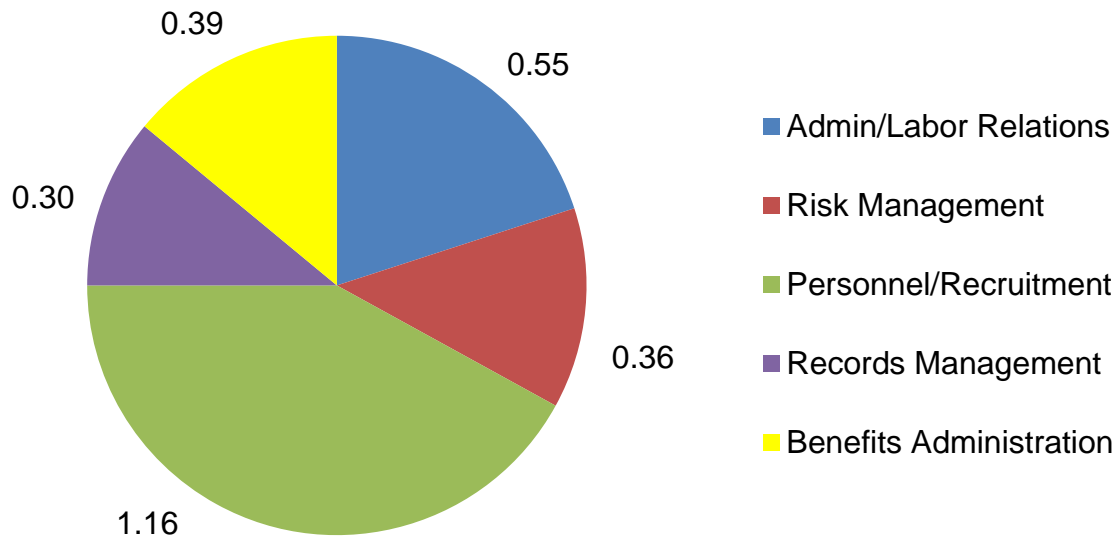


Workers Compensation: Optimize processes, communication and safety training to maintain a safe and supportive work environment.

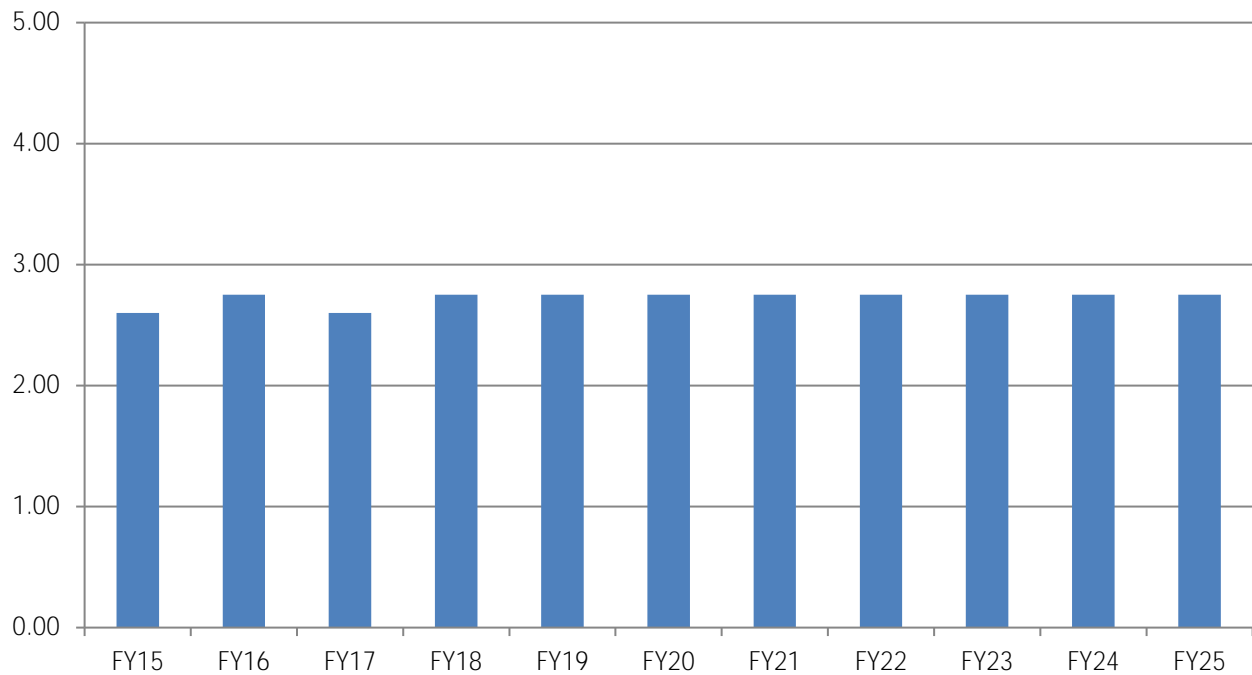
Performance Measurement <i>All HR Measurements Based on Calendar Year</i>	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Target
Workers Comp Claims With Lost Time < 3 days	11	8	13	9
Workers Comp Claims	24	24	23	20
Wellness Program Participation %	45.4%	51.9%	52.4%	65%
Wellness Program Incentive Earned %	34.6%	36.6%	24.1%	50%
Turnover (2020 Nat'l Avg – 22.00%)	5.85%	10.14%	5.8%	7%

THE CITY OF LAKE FOREST
FY2025
HUMAN RESOURCES

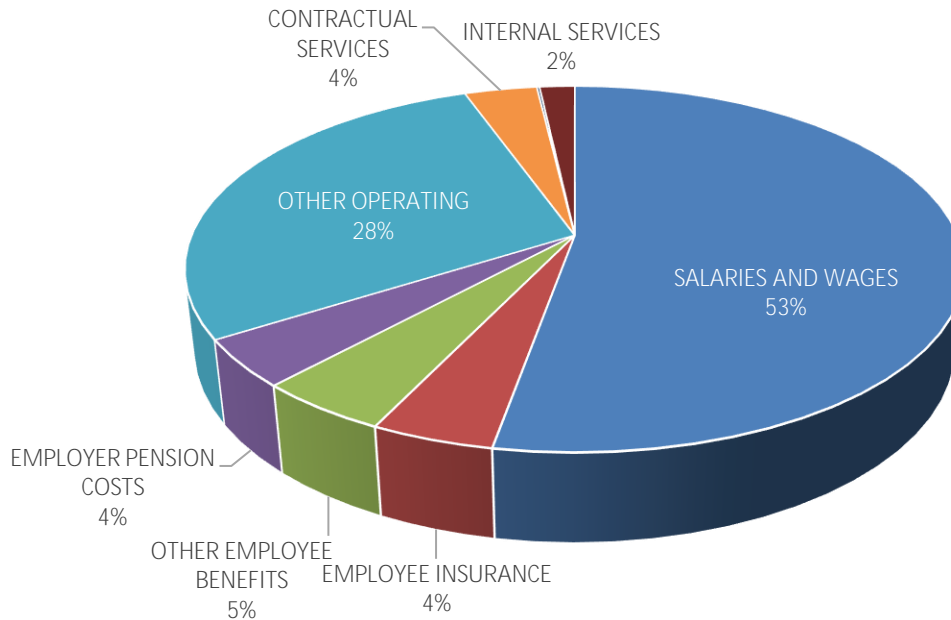
Full Time Staff by Functional Areas



Full-Time Personnel History



FY25 EXPENSES



Budget Data

FY2024 Amended	\$649,832
FY2025 Budget	\$585,400
Change from Prior Year:	-\$64,432

<u>HUMAN RESOURCES</u>	<u>FY2024 Amended</u>	<u>FY2025 Budget</u>	<u>Change</u>
HR Admin	\$602,607	\$541,400	-10.16%
Fire & Police Comm	\$38,050	\$36,125	-5.06%
Flex Fund	\$9,175	\$7,875	-14.17%
	\$649,832	\$585,400	-9.92%

Reduction in HR Admin is primarily due to FY24 one-time expenditure for City-wide workload analysis study.

HUMAN RESOURCES	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET

Fund 101 - GENERAL				
Dept 1701 - HR - ADMIN				
SALARIES AND WAGES	270,839	297,428	295,994	309,195
EMPLOYEE INSURANCE	38,649	42,154	35,956	25,302
OTHER EMPLOYEE BENEFITS	20,740	21,829	22,697	23,220
EMPLOYER PENSION COSTS	18,765	22,865	16,109	24,474
CONTRA ACCOUNTS	(165)			
OTHER OPERATING	163,609	133,132	143,339	128,221
CONTRACTUAL SERVICES	15,650	75,950	64,105	20,000
SUPPLIES	1,839	1,050	500	800
INTERNAL SERVICES	7,368	8,199	8,199	10,188
Totals for dept 1701 - HR - ADMIN	537,294	602,607	586,899	541,400

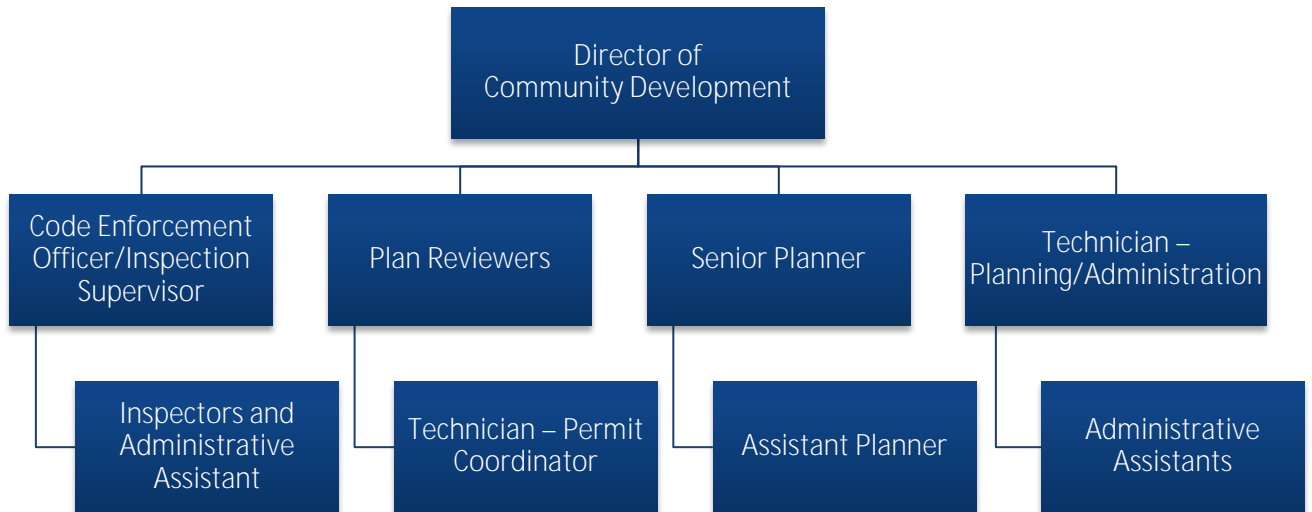
Dept 1703 - HR - FIRE & POLICE COMMISSION				
OTHER OPERATING	29,642	32,050	55,000	35,125
CONTRACTUAL SERVICES		6,000	8,378	1,000
Totals for dept 1703 - FIRE & POLICE COMM	29,642	38,050	63,378	36,125

TOTAL APPROPRIATIONS	566,936	640,657	650,277	577,525

Fund 120 - FLEX				
OTHER EMPLOYEE BENEFITS	3,775	4,375	4,325	4,375
OTHER OPERATING	4,386	4,800	3,500	3,500
TOTAL APPROPRIATIONS	8,161	9,175	7,825	7,875

APPROPRIATIONS - ALL FUNDS	575,097	649,832	658,102	585,400

Community Development Department FY2025



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 that have served the community so well: preservation, the processes that protect the community's character and quality of life, and thoughtful long term planning. 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.

FY2024 Highlights



Updated Central Business District section of Comprehensive Plan.



Supported new single family and multi-family residential construction.



Hired new staff to back fill positions due to retirements, relocations, past layoffs.



Supported completion of parking structure on the Hospital Campus ahead of schedule.



Expedited the Special Events process, explored new events.



Updated Special Use Permits for Elawa Farm and Gorton Center to reflect current activities and conditions.

FY2024 Initiatives and Programs



Work in partnership with outside agencies toward a groundbreaking for the Senior Cottages.



Complete update to Comprehensive Land Use Plan including housing stock analysis and review of community institutions.



Finalize buildout of Amberley Woods Courtyard Homes, a challenging projects from various perspectives.



Develop a Bank Lane Pedestrian Corridor Enhancement Plan.



Support construction of two additional pavilions at Northwestern Lake Forest Hospital to achieve an on time opening in 2026.



Fully integrate new department staff and continue to provide growth opportunities for established staff.



Initiate update of the City's Affordable Housing Plan with Housing Trust Fund Board.

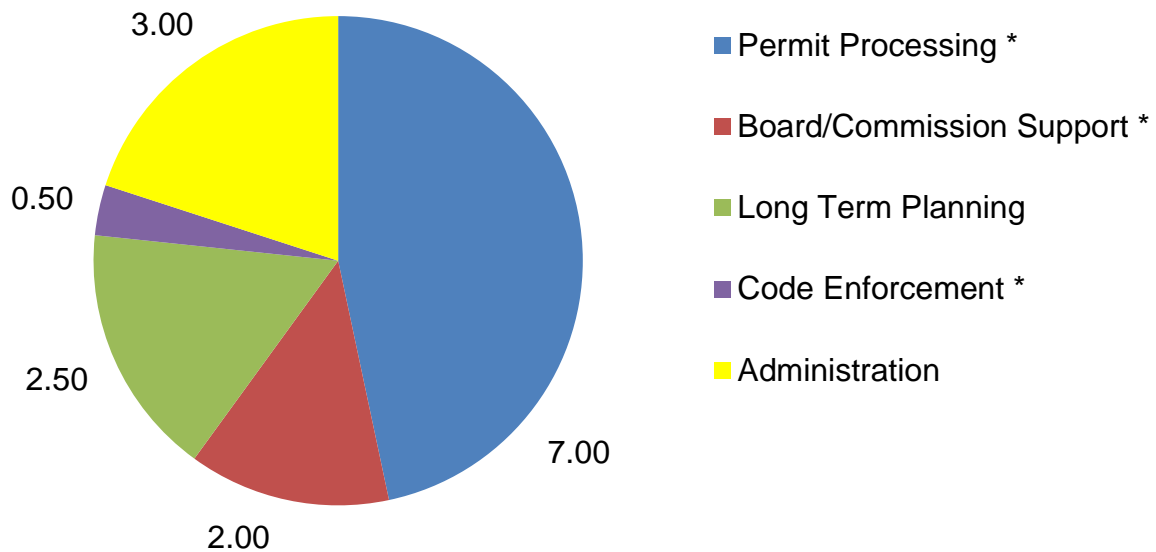
FY2025 Budget Notes

- ❖ Minor adjustments to training and certification budgets to account for development of new staff members.

Performance Measurement	Performance Target	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Target
Plan Review/Permit Issuance Times (Standard/Fast Track)	15/5 working days	92%	95%	94%	100%
Inspection Response Times	2 days	97%	98%	98%	100%
Code Enforcement Complaint Response Times	2 days	92%	95%	96%	100%
Board/Commission Approvals	1 meeting	90%	95%	95%	98%

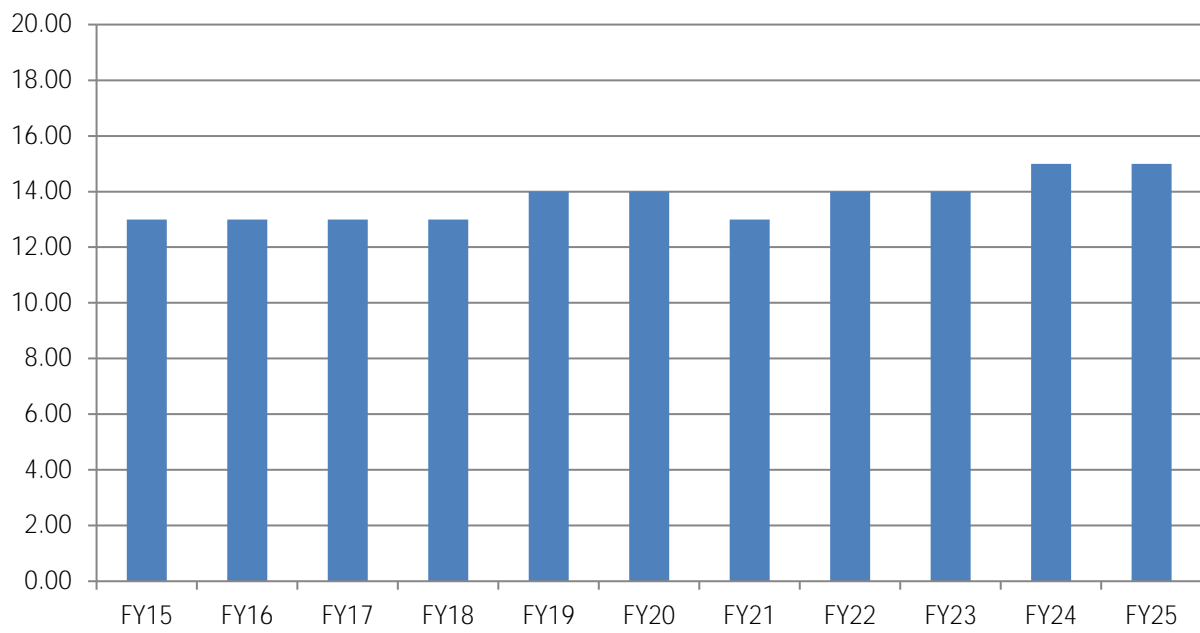
THE CITY OF LAKE FOREST
FY2025
COMMUNITY DEVELOPMENT

Full Time Staff by Functional Areas



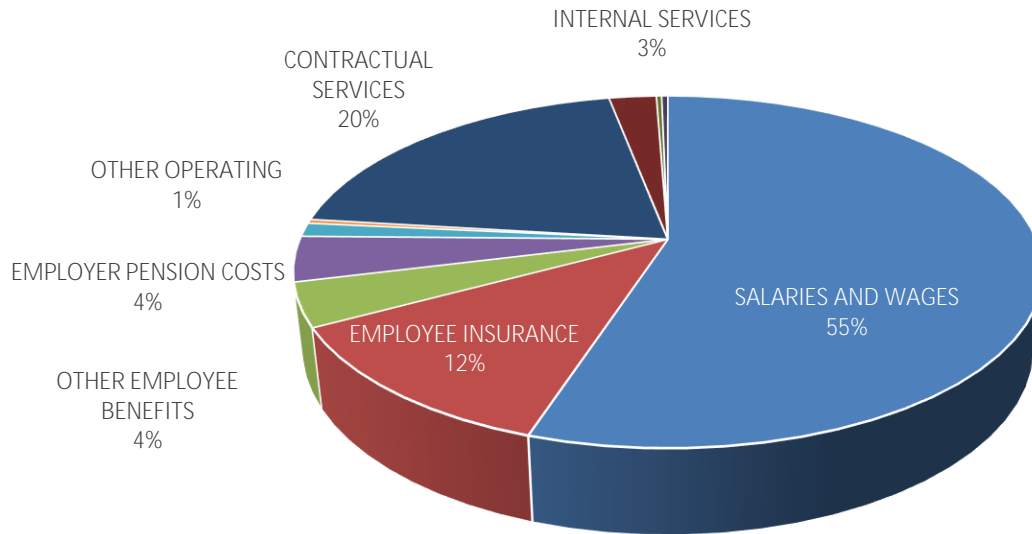
* Direct Customer Service Activities

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.

FY25 EXPENSES



Budget Data

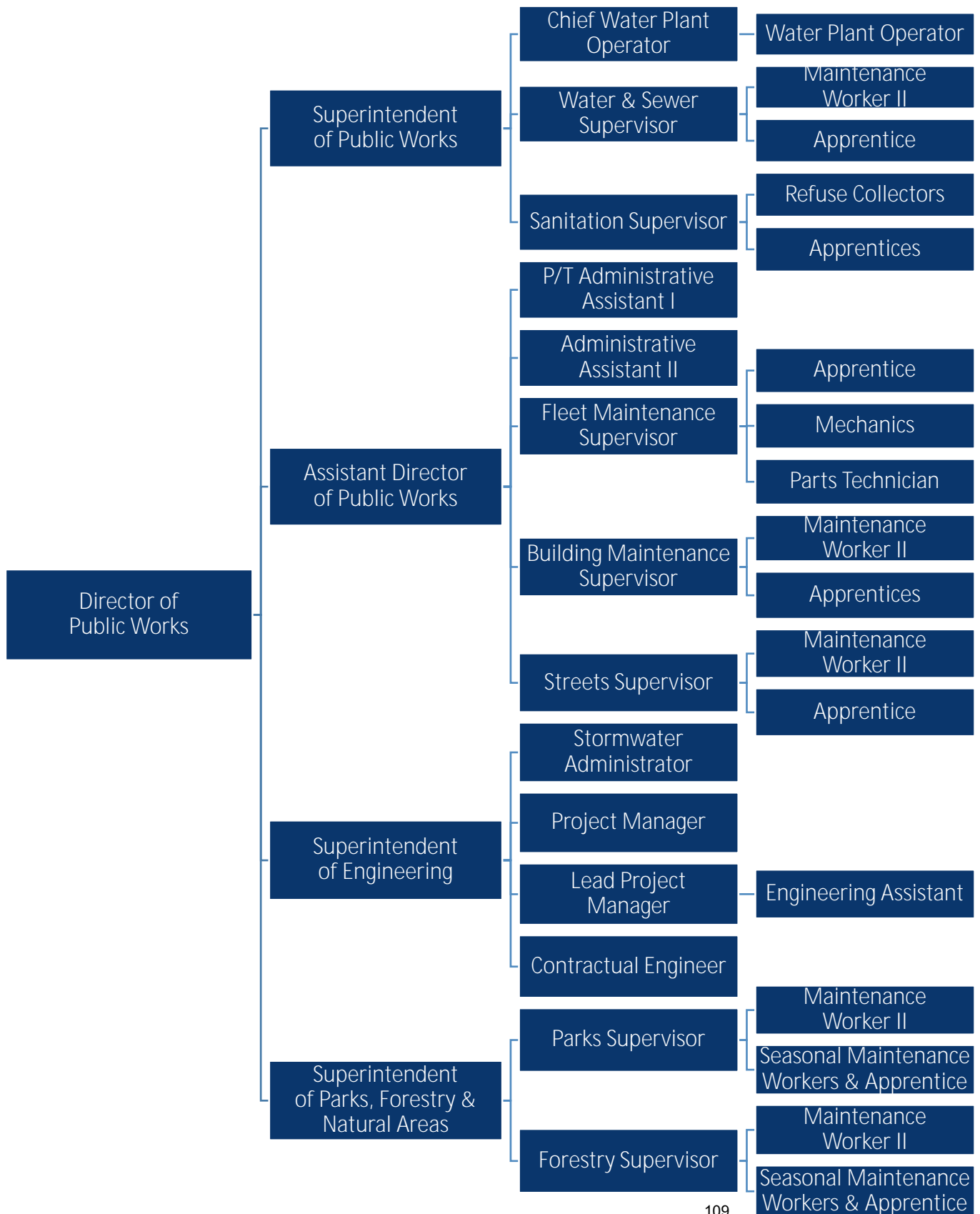
FY2024 Amended	\$2,970,512
FY2025 Budget	\$2,818,107
Change from Prior Year:	-\$152,405

<u>COMMUNITY DEVELOPMENT</u>	<u>FY2024 Amended</u>	<u>FY2025 Budget</u>	<u>Change</u>
Community Development	\$2,253,344	\$2,243,855	-0.42%
Economic Development	\$299,615	\$399,252	33.26%
Housing Trust	\$417,553	\$175,000	-58.09%
	\$2,970,512	\$2,818,107	-5.13%

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. Reduction in Housing Trust Fund due to senior cottages contribution budgeted in FY24 (will likely be rolled over to FY25).

COMMUNITY DEVELOPMENT	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED	PROJECTED	APPROVED
		BUDGET	ACTIVITY	BUDGET
Fund 101 - GENERAL				
LICENSES AND PERMITS	11,650	11,710	14,500	13,560
BUILDING PERMITS	2,125,970	1,300,000	3,019,000	1,300,000
CHARGES FOR SERVICES	443,700	328,168	342,445	306,775
FINES & FORFEITS	15,000	10,000	8,000	10,000
TOTAL ESTIMATED REVENUES	2,596,320	1,649,878	3,383,945	1,630,335
APPROPRIATIONS				
Dept 3401 - COMMUNITY DEVELOPMENT				
SALARIES AND WAGES	1,247,920	1,469,868	1,387,627	1,489,242
EMPLOYEE INSURANCE	280,932	369,408	327,679	337,238
OTHER EMPLOYEE BENEFITS	90,056	105,175	100,850	109,399
EMPLOYER PENSION COSTS	87,897	110,333	79,138	112,317
CONTRA ACCOUNTS	(114)		(1,088)	
OTHER OPERATING	21,877	24,500	26,000	30,250
UTILITIES	9,184	8,945	8,945	10,555
CONTRACTUAL SERVICES	92,432	87,365	157,086	78,593
INTERNAL SERVICES	60,643	71,350	71,350	68,661
SUPPLIES	6,158	6,400	6,900	7,600
Totals for dept 3401 - COMMUNITY DEV	1,896,985	2,253,344	2,164,487	2,243,855
Dept 3402 - ECONOMIC DEV				
SALARIES AND WAGES	53,829	55,354	55,660	62,143
EMPLOYEE INSURANCE	4,443	4,856	3,814	2,546
OTHER EMPLOYEE BENEFITS	3,529	3,177	3,681	3,668
EMPLOYER PENSION COSTS	4,014	4,428	3,271	4,897
OTHER OPERATING	4,309	6,800	4,600	5,000
CONTRACTUAL SERVICES	168,339	215,000	303,002	311,998
OPERATING CAPITAL	17,330	10,000		9,000
Totals for dept 3402 - ECONOMIC DEV	255,793	299,615	374,028	399,252
TOTAL APPROPRIATIONS	2,152,778	2,552,959	2,538,515	2,643,107
Fund 248 - HOUSING TRUST				
Dept 3403 - COMMUNITY DEVELOPMENT				
CONTRACTUAL SERVICES	8,440	417,553	417,553	175,000
TOTAL APPROPRIATIONS	8,440	417,553	417,553	175,000
APPROPRIATIONS - ALL FUNDS	2,161,218	2,970,512	2,956,068	2,818,107

Public Works Department FY2025



Public Works Department

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

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.

FY2024 Highlights



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



Completed over 1,000 resident service requests via the City's Citizen Service Request System SeeClickFix



Obtained grant funds for the following upcoming projects: Deerpath Streetscape, Everett & Waukegan Intersection Project, Rethink Recycling Interns



Implemented a new apprentice employee program that has resolved challenges in filling past seasonal positions



Implemented a new work order system to better track services provided and costs that will allow for more data driven decision making



Complete a Department-wide succession planning inventory



Completed numerous designs and studies as part of the City's Capital Improvement Program: Deerpath Community Park Improvement Project, Whispering Oaks Sidewalk Connections (Phase I), Elawa Parking Lot, Traffic System Infrastructure, Water Meter Replacement, Forest Park Boardwalk, Cemetery Ravine Study, Watermain Replacement (Field Ct., Spring Ln., Mayflower Rd), CBD Infrastructure Evaluation, Lead Service Material Inventory, Sanitary Sewer Smoke Testing, Everett Park Natural Turf, ADA Transition Plan, Source Water Protection Plan

FY2025 Initiatives and Programs



Implement a Public Works Citizen's Academy



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

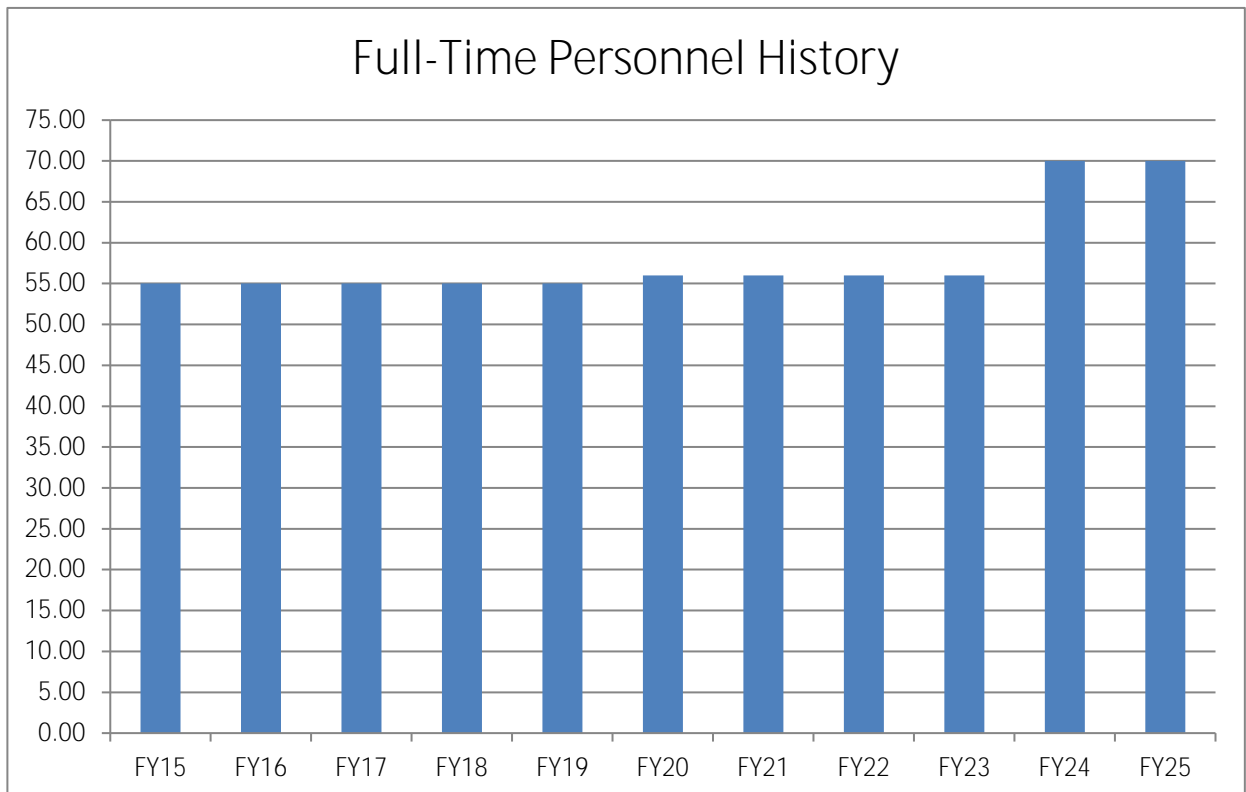
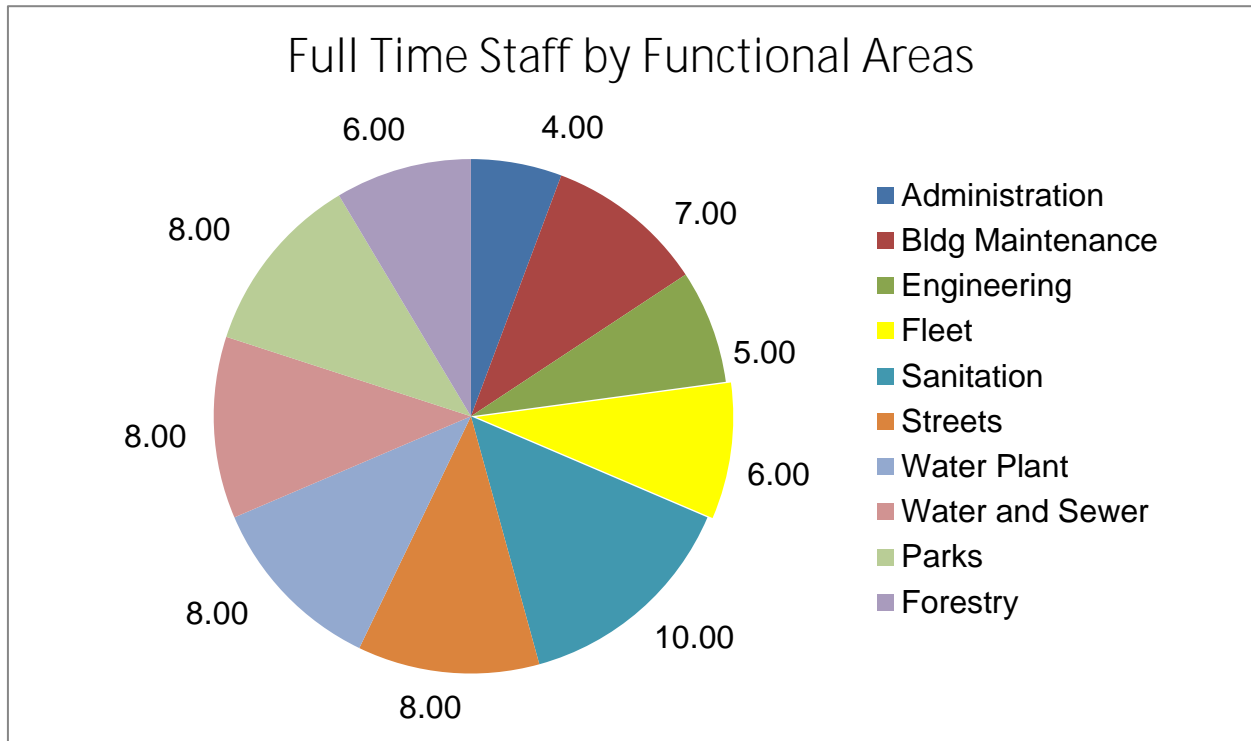


Continue to partner with IT Department on researching and implementing innovative technologies to optimize operations to include snowplow route mapping and GPS systems and further development and implementation of Department's work order system

Performance Measurement	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Target
Engineering				
Annual City-wide pavement condition assessment (score 60 – 70 considered satisfactory)*	83	59	59	65
Annual IDOT Sufficiency Rating for 14 City-owned vehicular bridges (greater than 50 considered satisfactory per Federal guidelines)	72.7	67	70	72
Fleet				
Annual number of field service calls	81	56	55	75
Streets				
Annual completed streetlight inspection cycles	10	7	10	12
Annual electric/gas lamp poles painted	27	3	50	150
Annual completed sweeping cycles	4	4	6	8
Sanitation				
Recycling contamination rate	18%	9.8%	16%	10%
Water & Sewer				
Catch basins cleaned in a year	435	378	400	1,250
Watermain repairs completed within one day	100%	100%	100%	100%
Building Maintenance				
Average days to close municipal building requests	5.1	1.3	5.8	5
Water Plant				
Complete all chemical feed system quality control checks	99%	99%	100%	98%
Number of unscheduled Water Plant shutdowns per year (the lower the number the more efficient)	0	0	1	0
Reporting accuracy to regulatory agencies (higher percentage means little correction needed)	100%	100%	100%	100%
Completion of all regulatory lab work on time	100%	100%	100%	100%
Parks				
Average age of playground structures	10.9	11.9	10.9	10
Forestry				
Annual number of trees planted	311	385	350	350
Annual percentage of tree inventory pruned (15% = 7 year cycle)	6%	8%	14%	15%

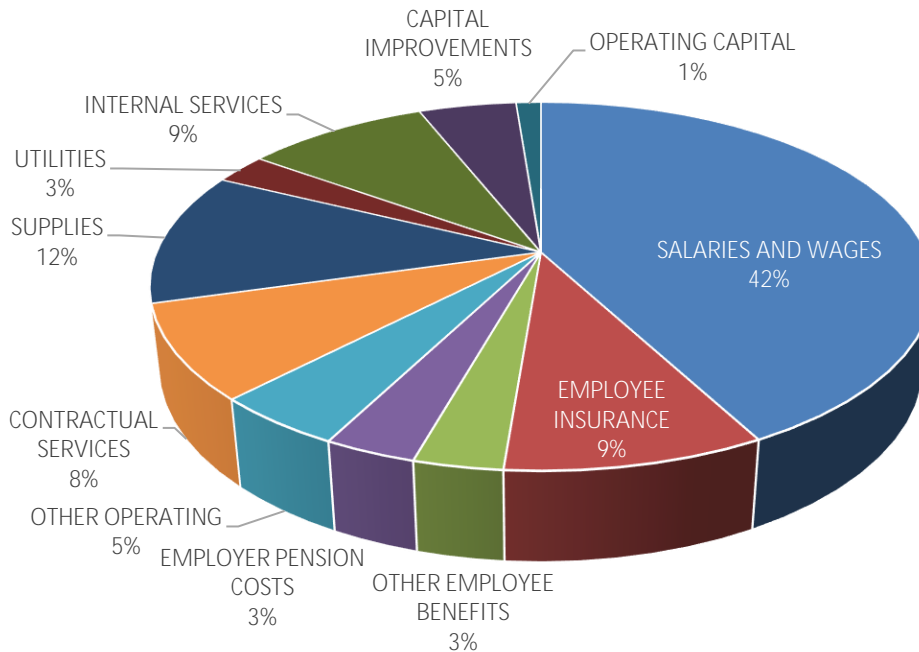
*The pavement condition assessment scoring system changed in FY2023. The FY2022 scores are from the old scoring system.

THE CITY OF LAKE FOREST
FY2025
PUBLIC WORKS



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

FY25 EXPENSES



Budget Data

FY2024 Amended	\$19,953,962
FY2025 Budget	\$20,172,400
Change from Prior Year:	\$218,438

<u>PUBLIC WORKS</u>	<u>FY2024 Amended</u>	<u>FY2025 Budget</u>	<u>Change</u>
Administration	\$885,442	\$953,222	7.65%
Building Maintenance	\$1,896,695	\$1,881,946	-0.78%
Engineering	\$1,087,529	\$1,078,771	-0.81%
Fleet	\$2,353,323	\$2,263,564	-3.81%
Sanitation	\$2,822,557	\$2,835,994	0.48%
Storm Sewers	\$233,431	\$241,650	3.52%
Streets	\$2,606,587	\$2,644,052	1.44%
Water & Sewer	\$3,559,768	\$3,764,185	5.74%
Parks	\$2,897,683	\$3,090,062	6.64%
Forestry	\$1,610,947	\$1,418,954	-11.92%
	<u>\$19,953,962</u>	<u>\$20,172,400</u>	1.09%

Administration increase due to additional part-time administrative assistant. Engineering reduction due to personnel savings through attrition. Fleet decrease due to lower motor fuel costs. Water and Sewer reflects increased chemical costs. Parks increase due to higher personnel, contractual and capital expenses. Forestry reduction is due to capital replacement costs in FY24.

PUBLIC WORKS - ADMINISTRATION	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET
<hr/>				
Fund 101 - GENERAL				
CHARGES FOR SERVICES	17,937	11,416	13,937	7,752
TOTAL ESTIMATED REVENUES	<hr/> 17,937	<hr/> 11,416	<hr/> 13,937	<hr/> 7,752
APPROPRIATIONS				
SALARIES AND WAGES	381,657	417,086	419,583	457,787
EMPLOYEE INSURANCE	79,615	87,751	87,347	91,277
OTHER EMPLOYEE BENEFITS	25,646	27,765	29,909	31,751
EMPLOYER PENSION COSTS	27,499	31,476	24,335	34,568
OTHER OPERATING	14,975	15,500	17,500	15,500
CONTRACTUAL SERVICES	28,701	28,259	28,259	28,259
INTERNAL SERVICES	58,715	68,013	68,013	76,835
UTILITIES	4,848	4,805	4,805	6,200
SUPPLIES	4,226	3,100	5,600	3,100
TOTAL APPROPRIATIONS	<hr/> 625,882	<hr/> 683,755	<hr/> 685,351	<hr/> 745,277
Fund 501 - WATER AND SEWER				
APPROPRIATIONS				
SALARIES AND WAGES	146,563	149,823	151,436	153,535
EMPLOYEE INSURANCE	27,135	29,370	29,869	31,239
OTHER EMPLOYEE BENEFITS	10,868	11,101	11,451	11,371
EMPLOYER PENSION COSTS	10,507	11,393	8,766	11,800
TOTAL APPROPRIATIONS	<hr/> 195,073	<hr/> 201,687	<hr/> 201,522	<hr/> 207,945
APPROPRIATIONS - ALL FUNDS	820,955	885,442	886,873	953,222

PUBLIC WORKS - BUILDING MAINT	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET
<hr/>				
ESTIMATED REVENUES				
CHARGES FOR SERVICES	40,394	40,596	19,736	20,229
TOTAL ESTIMATED REVENUES	40,394	40,596	19,736	20,229
<hr/>				
APPROPRIATIONS				
SALARIES AND WAGES	631,124	693,367	666,851	733,638
EMPLOYEE INSURANCE	120,378	138,964	160,655	149,401
OTHER EMPLOYEE BENEFITS	46,992	51,947	49,414	54,773
EMPLOYER PENSION COSTS	45,800	53,734	38,553	56,893
OTHER OPERATING	128,745	140,359	140,256	128,359
CONTRACTUAL SERVICES	210,296	235,019	236,107	224,952
UTILITIES	67,338	69,920	72,356	73,897
INTERNAL SERVICES	38,754	47,217	47,217	41,365
SUPPLIES	130,934	127,668	143,866	123,668
CAPITAL IMPROVEMENTS	102,630	176,000	177,000	150,000
OPERATING CAPITAL	152,015	162,500	161,500	145,000
TOTAL APPROPRIATIONS	1,675,006	1,896,695	1,893,775	1,881,946

PUBLIC WORKS - ENGINEERING	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED	PROJECTED	APPROVED
		BUDGET	ACTIVITY	BUDGET
Fund 101 - GENERAL				
CHARGES FOR SERVICES	26,548	25,000	95,000	50,000
TOTAL ESTIMATED REVENUES	26,548	25,000	95,000	50,000
APPROPRIATIONS				
SALARIES AND WAGES	459,121	493,549	497,604	475,856
EMPLOYEE INSURANCE	105,927	117,491	102,903	123,729
OTHER EMPLOYEE BENEFITS	33,936	36,739	37,304	35,287
EMPLOYER PENSION COSTS	31,985	37,455	37,691	34,341
CONTRA ACCOUNTS	(38)			
OTHER OPERATING	4,878	6,500	4,650	7,200
CONTRACTUAL SERVICES	301,138	201,425	246,041	219,074
SUPPLIES	3,490	7,200	5,695	7,994
INTERNAL SERVICES	27,168	30,487	30,487	13,850
UTILITIES	5,002	4,856	4,856	5,042
TOTAL APPROPRIATIONS	972,607	935,702	967,231	922,373
Fund 501 - WATER AND SEWER				
APPROPRIATIONS				
SALARIES AND WAGES	117,615	121,205	121,615	124,861
EMPLOYEE INSURANCE	11,107	12,137	12,090	12,610
OTHER EMPLOYEE BENEFITS	8,685	9,067	8,998	9,282
EMPLOYER PENSION COSTS	8,539	9,418	7,027	9,645
TOTAL APPROPRIATIONS	145,946	151,827	149,730	156,398
APPROPRIATIONS - ALL FUNDS	1,118,553	1,087,529	1,116,961	1,078,771

PUBLIC WORKS - STREETS	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED	PROJECTED	APPROVED
		BUDGET	ACTIVITY	BUDGET
<hr/>				
ESTIMATED REVENUES				
OTHER TAXES	241,721	235,000	196,165	195,000
VEHICLE LICENSES	1,275,390	1,280,000	1,286,000	1,280,000
LICENSES AND PERMITS	1,390	500	1,595	500
CHARGES FOR SERVICES	130,423	85,837	92,263	93,868
TOTAL ESTIMATED REVENUES	1,648,924	1,601,337	1,576,023	1,569,368
<hr/>				
APPROPRIATIONS				
SALARIES AND WAGES	775,114	929,310	850,745	960,539
EMPLOYEE INSURANCE	200,986	221,418	223,236	227,251
OTHER EMPLOYEE BENEFITS	56,652	68,575	62,091	70,718
EMPLOYER PENSION COSTS	54,098	71,120	48,646	73,631
CONTRA ACCOUNTS				
OTHER OPERATING	29,463	93,997	93,997	8,449
SUPPLIES	381,001	336,164	310,057	311,464
CONTRACTUAL SERVICES	117,019	87,470	92,470	70,470
INTERNAL SERVICES	384,030	453,361	453,361	419,760
UTILITIES	51,780	60,942	54,742	56,770
CAPITAL IMPROVEMENTS	259,141	284,230	276,080	445,000
TOTAL APPROPRIATIONS	2,309,284	2,606,587	2,465,425	2,644,052

PUBLIC WORKS - SANITATION	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED	PROJECTED	APPROVED
		BUDGET	ACTIVITY	BUDGET
<hr/>				
ESTIMATED REVENUES				
CHARGES FOR SERVICES	68,239	63,300	67,000	67,300
SANITATION FEE	938,602	930,000	938,000	938,000
TOTAL ESTIMATED REVENUES	<hr/> 1,006,841	<hr/> 993,300	<hr/> 1,005,000	<hr/> 1,005,300
APPROPRIATIONS				
SALARIES AND WAGES	1,038,889	1,109,586	1,109,882	1,169,600
EMPLOYEE INSURANCE	238,799	284,164	266,780	284,703
OTHER EMPLOYEE BENEFITS	76,462	82,374	83,850	86,429
EMPLOYER PENSION COSTS	74,151	85,403	63,944	89,266
CONTRA ACCOUNTS			(127)	
OTHER OPERATING	562,680	364,185	592,220	364,185
SUPPLIES	40,902	32,915	47,465	32,915
CONTRACTUAL SERVICES	90,134	109,000	93,070	109,000
INTERNAL SERVICES	620,633	748,962	748,962	692,790
UTILITIES	5,881	5,968	5,968	7,106
TOTAL APPROPRIATIONS	<hr/> 2,748,531	<hr/> 2,822,557	<hr/> 3,012,014	<hr/> 2,835,994
CONTINGENCY INCLUDED IN NON DEPARTMENT:				201,000
TOTAL				<u><u>3,036,994</u></u>

PUBLIC WORKS - STORM SEWER	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED	PROJECTED	APPROVED
		BUDGET	ACTIVITY	BUDGET
<hr/>				
APPROPRIATIONS				
SALARIES AND WAGES	106,811	108,185	94,142	105,208
EMPLOYEE INSURANCE	22,077	29,011	28,934	30,237
OTHER EMPLOYEE BENEFITS	7,793	8,022	7,002	7,516
EMPLOYER PENSION COSTS	8,102	8,284	5,349	7,760
CONTRACTUAL SERVICES	12,690	13,232	13,500	24,232
SUPPLIES	16,811	16,697	16,429	16,697
CAPITAL IMPROVEMENTS	49,639	50,000	50,000	50,000
TOTAL APPROPRIATIONS	223,923	233,431	215,356	241,650

PUBLIC WORKS - PARKS & FORESTRY		2022-23	2023-24	2023-24	2024-25
		ACTIVITY	AMENDED	PROJECTED	APPROVED
DESCRIPTION			BUDGET	ACTIVITY	BUDGET

ESTIMATED REVENUES					
001	PROPERTY TAXES		4,188,924	4,202,636	4,397,442
009	GRANTS/CONTRIBUTIONS	80,335	63,000	63,000	63,000
010	CHARGES FOR SERVICES	49,258	51,000	81,692	133,000
017	OTHER REVENUE			208	
TOTAL ESTIMATED REVENUES		129,593	4,302,924	4,347,536	4,593,442

APPROPRIATIONS - PARKS					
100	SALARIES AND WAGES	1,341,365	1,305,377	1,255,698	1,370,290
101	EMPLOYEE INSURANCE	234,672	277,991	254,623	286,043
102	OTHER EMPLOYEE BENEFITS	100,031	98,230	94,282	102,655
103	EMPLOYER PENSION COSTS	100,593	101,262	73,197	106,126
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	114,161	111,791	112,691	113,711
400	CONTRACTUAL SERVICES	482,239	473,067	473,067	482,124
601	UTILITIES	16,164	15,642	15,642	15,278
500	INTERNAL SERVICES	208,011	238,424	238,424	270,035
600	SUPPLIES	139,306	163,074	167,500	161,800
701	CAPITAL IMPROVEMENTS			30,000	82,000
700	OPERATING CAPITAL	88,991	112,825	112,825	100,000
TOTAL APPROPRIATIONS		2,825,533	2,897,683	2,827,949	3,090,062

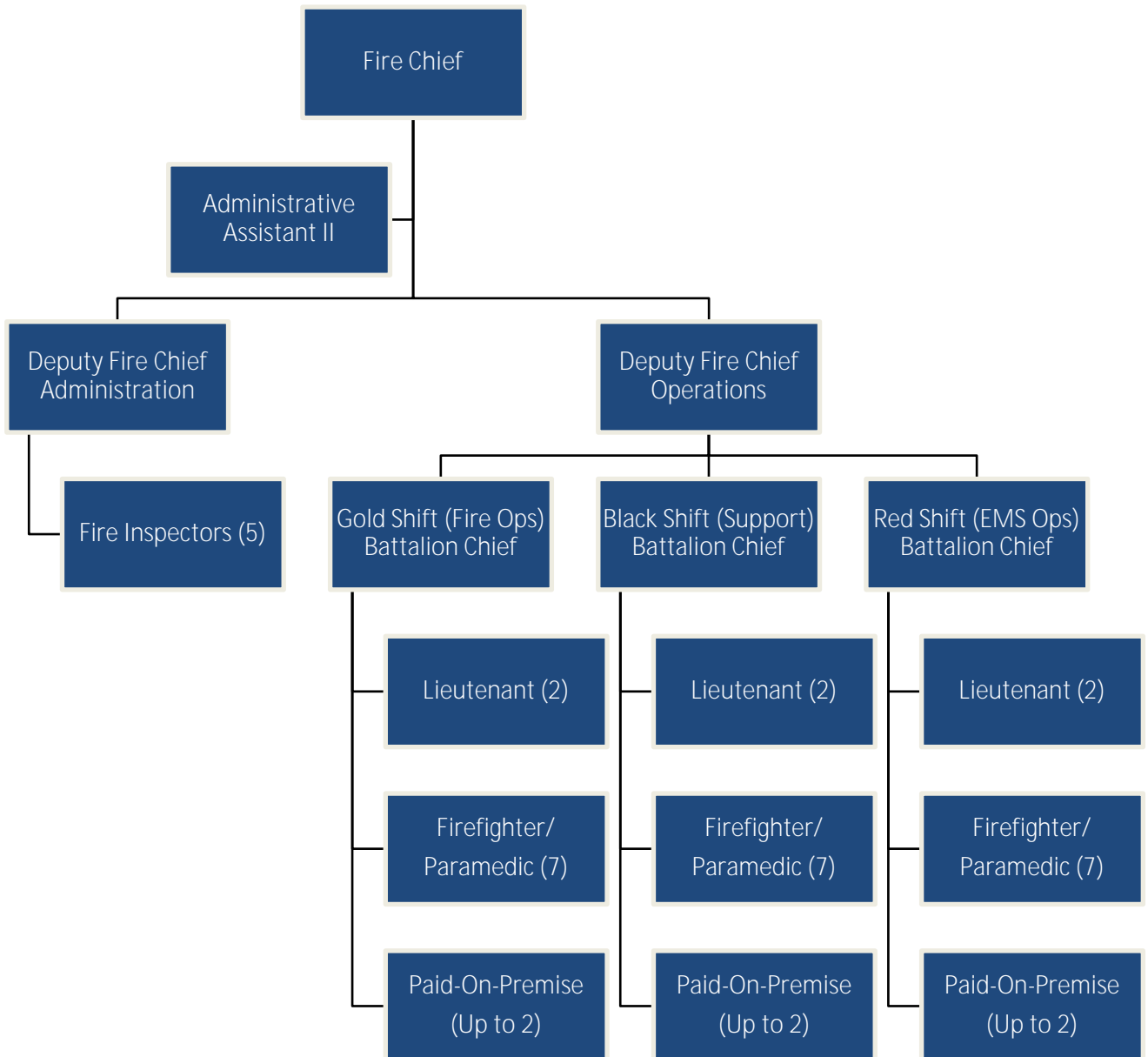
APPROPRIATIONS - FORESTRY					
100	SALARIES AND WAGES	590,878	646,620	645,809	684,957
101	EMPLOYEE INSURANCE	126,973	149,920	132,284	152,945
102	OTHER EMPLOYEE BENEFITS	45,917	49,898	50,936	53,071
103	EMPLOYER PENSION COSTS	43,388	50,760	37,090	53,492
200	CONTRA ACCOUNTS	(13,795)			
300	OTHER OPERATING	14,428	17,401	17,401	17,673
400	CONTRACTUAL SERVICES	114,368	179,308	179,308	162,241
500	INTERNAL SERVICES	137,766	145,862	145,862	137,042
600	SUPPLIES	49,279	54,000	54,950	54,533
700	OPERATING CAPITAL	1,952	3,000	3,000	3,000
701	CAPITAL IMPROVEMENTS	187,230	314,178	314,178	100,000
TOTAL APPROPRIATIONS		1,298,384	1,610,947	1,580,818	1,418,954

TOTAL APPROPRIATIONS		4,123,917	4,508,630	4,408,767	4,509,016

PUBLIC WORKS - FLEET	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED	PROJECTED	APPROVED
		BUDGET	ACTIVITY	BUDGET
<hr/>				
APPROPRIATIONS				
SALARIES AND WAGES	579,327	658,037	626,292	674,473
EMPLOYEE INSURANCE	107,806	134,015	103,555	99,415
OTHER EMPLOYEE BENEFITS	42,534	49,140	47,760	51,251
EMPLOYER PENSION COSTS	41,668	50,853	36,537	53,217
GASB AUDIT ENTRIES	(905)			
CONTRA ACCOUNTS	(11,779)			
OTHER OPERATING	183,708	229,546	236,936	235,294
CONTRACTUAL SERVICES	7,281	21,360	6,970	15,970
INTERNAL SERVICES	12,458	14,292	14,295	15,794
UTILITIES	3,064	3,080	3,500	3,574
SUPPLIES	1,162,149	1,193,000	1,090,000	1,114,576
TOTAL APPROPRIATIONS	2,127,311	2,353,323	2,165,845	2,263,564

PUBLIC WORKS - WATER & SEWER	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED	PROJECTED	APPROVED
		BUDGET	ACTIVITY	BUDGET
<hr/>				
APPROPRIATIONS				
SALARIES AND WAGES	1,406,853	1,512,406	1,509,999	1,593,447
EMPLOYEE INSURANCE	318,441	364,097	331,571	349,280
OTHER EMPLOYEE BENEFITS	101,573	111,432	113,540	116,816
EMPLOYER PENSION COSTS	100,746	115,304	86,740	121,430
CONTRA ACCOUNTS	(8,243)			
OTHER OPERATING	34,298	43,797	46,720	43,797
CONTRACTUAL SERVICES	303,400	317,290	337,401	342,289
UTILITIES	244,267	365,439	328,764	366,110
INTERNAL SERVICES	139,327	153,612	153,612	159,625
CAPITAL IMPROVEMENTS	61,140	143,800	135,841	143,800
SUPPLIES	509,447	432,591	524,058	527,591
TOTAL APPROPRIATIONS	3,211,249	3,559,768	3,568,246	3,764,185

Fire Department FY2025



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.

FY2024 Highlights



Purchase of ballistic body armor to protect personnel during an increasing number of violent events, funded by FFIB.



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



Placed order for replacement fire engine to be delivered FY27



Purchase of Zoll XSeries Advanced Cardiac Monitor - features include Ventilation Assist, pediatric CPR feedback, & TBI Dashboard



Replacement of all outdated portable radios through outside funding to support department's communications.



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

FY2025 Initiatives and Programs



Replace major medical equipment on frontline ambulances including stair chairs and Zoll AutoPulse/CPR device.



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



Continue to upgrade communication capabilities through the StarCom network.



Advancing education and qualifications of employees to include department sponsorship for Fire Academy, Paramedic classes, and Officer Level Certifications. Continue partnership with Northwestern Medicine Lake Forest Hospital to provide staff instructors for their paramedic classes.



Replace turnout gear washer to better remove contaminants from emergency scenes/fire and reduce firefighter exposure to carcinogens.



FY2025 Budget Notes

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

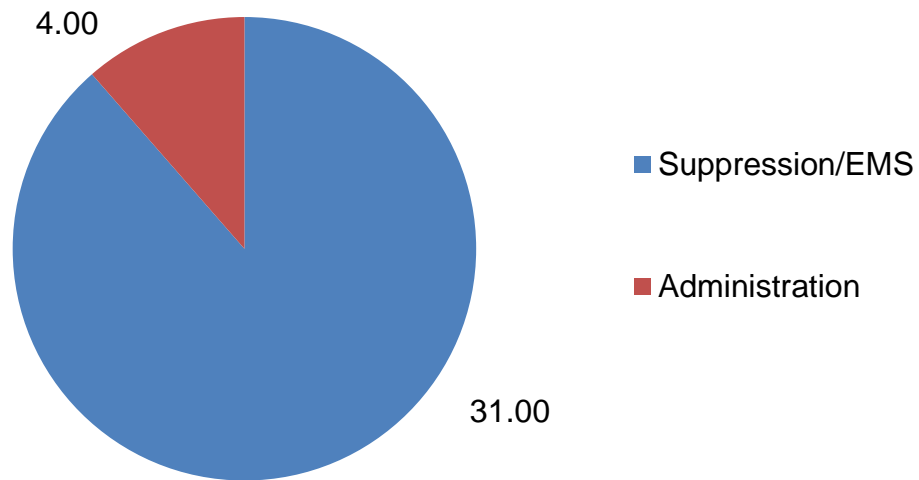
Performance Measurement	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Target
Public Education Events	75*	129	145	120
Average Emergency Response Time (lights & siren)	5:10	5:27	5:34	5:30
Training Hours per day/per sworn staff	1.50	1.60	1.50	1.60
Annual Inspections	750*	1087	730**	1,100
Compliant Inspections in three visits or less	100%	100%	100%	100%

*Numbers affected due to COVID-19

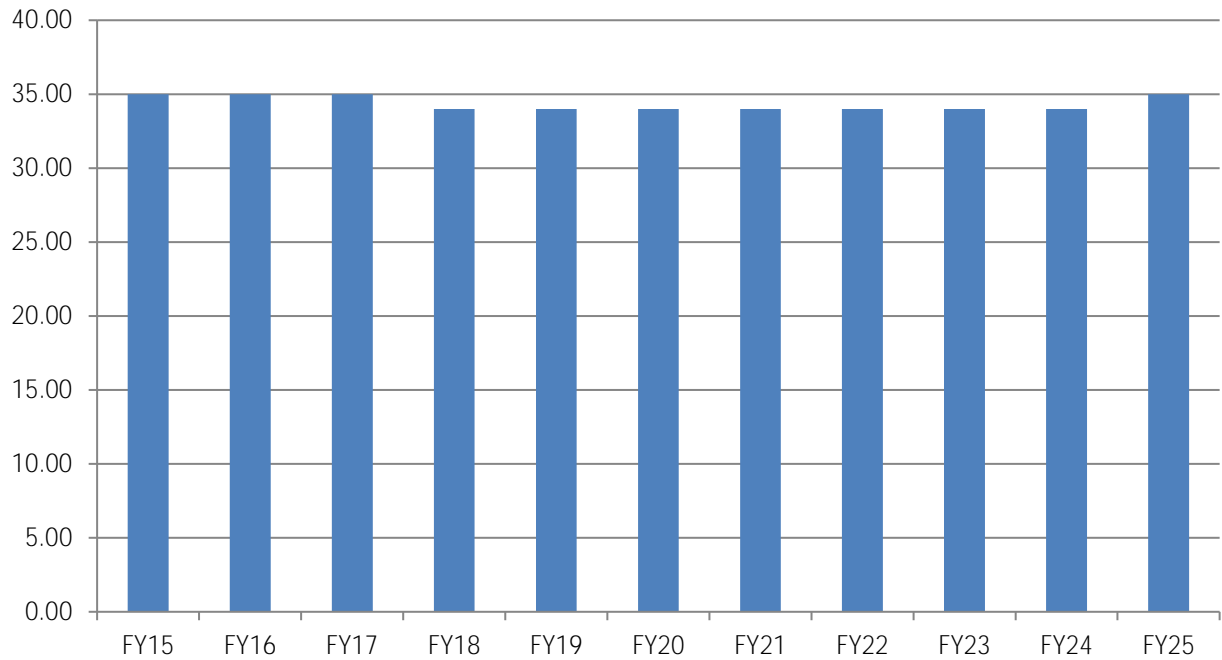
**Numbers affected by OT needs on shift

THE CITY OF LAKE FOREST
FY2025
FIRE

Full Time Staff by Functional Areas

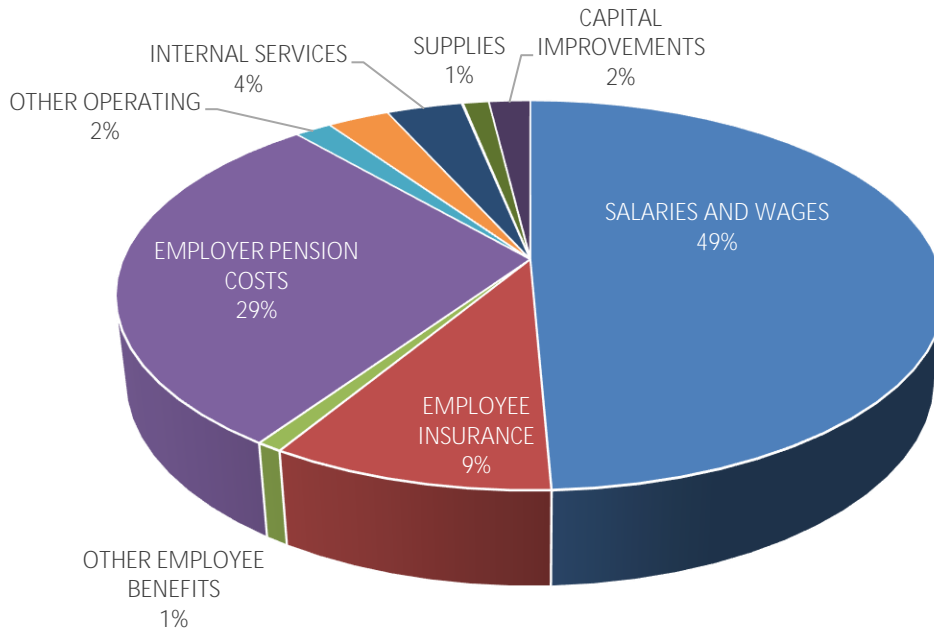


Full-Time Personnel History



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

FY25 EXPENSES



Budget Data

FY2024 Amended	\$8,903,576
FY2025 Budget	\$9,068,222
Change from Prior Year:	\$164,646

<u>FIRE</u>	<u>FY2024 Amended</u>	<u>FY2025 Budget</u>	<u>Change</u>
Fire	\$8,627,785	\$8,649,892	0.26%
Emergency Telephone	\$75,791	\$168,330	122.10%
Foreign Fire	\$200,000	\$250,000	25.00%
	\$8,903,576	\$9,068,222	1.85%

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

FIRE DEPARTMENT	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET

Fund 101 - GENERAL				
ESTIMATED REVENUES				
PROPERTY TAXES	2,328,848	2,403,195	2,363,279	2,403,239
LICENSES AND PERMITS	220	500	220	500
CHARGES FOR SERVICES	1,841,316	1,831,502	2,174,976	2,131,487
TOTAL ESTIMATED REVENUES	4,170,384	4,235,197	4,538,475	4,535,226

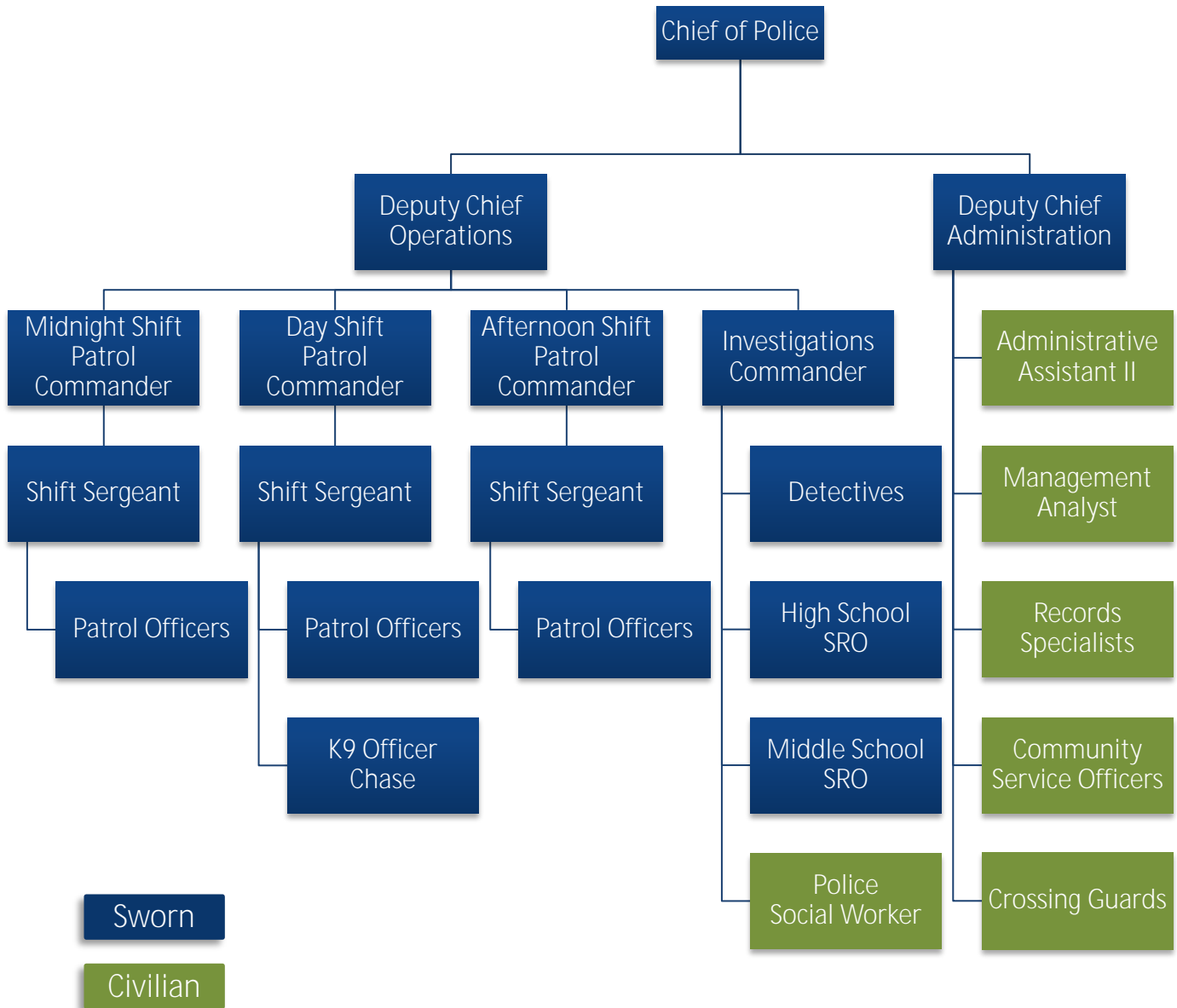
APPROPRIATIONS				
SALARIES AND WAGES	4,280,729	4,510,271	4,591,327	4,472,782
EMPLOYEE INSURANCE	710,618	770,714	781,358	845,873
OTHER EMPLOYEE BENEFITS	67,701	78,507	74,949	78,163
EMPLOYER PENSION COSTS	2,517,773	2,589,985	2,588,318	2,643,526
CONTRA ACCOUNTS	(34,703)		(36,959)	
OTHER OPERATING	73,349	91,450	94,450	112,450
CONTRACTUAL SERVICES	12,800	12,500	12,500	12,500
INTERNAL SERVICES	284,359	330,870	330,870	319,909
UTILITIES	5,919	5,866	5,866	5,700
SUPPLIES	160,390	137,622	137,909	108,989
CAPITAL IMPROVEMENTS	50,023	100,000	100,000	50,000
TOTAL APPROPRIATIONS	8,128,958	8,627,785	8,680,588	8,649,892

Fund 205 - EMERGENCY TELEPHONE				
APPROPRIATIONS				
OTHER OPERATING	5,028	9,700	9,700	43,330
CAPITAL IMPROVEMENTS	148,523	66,091	140,708	125,000
TOTAL APPROPRIATIONS	153,551	75,791	150,408	168,330

Fund 245 - FOREIGN FIRE INSURANCE				
APPROPRIATIONS				
CONTRACTUAL SERVICES	201,825	200,000	150,000	250,000
TOTAL APPROPRIATIONS	201,825	200,000	150,000	250,000

APPROPRIATIONS - ALL FUNDS	8,484,334	8,903,576	8,980,996	9,068,222

Police Department FY2025



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.

FY2024 Highlights



Received a \$250,000 direct assistance grant through the State of Illinois. Thanks to State Senator Julie Morrison, we will be able to replace our unmarked vehicle fleet.



Filled key supervisory positions by hiring an outside Investigations Commander, and promoting two new Patrol Commanders, and two new Deputy Chiefs.



Began implementation of 10 Flock LPR cameras across the City. These cameras have had a positive impact on apprehending offenders and monitoring the activities of sex offenders.



Implemented a new squad video system, and Body Worn Cameras department-wide. This fulfills the state mandate on BWC adoption by 2025.

FY2025 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 SAFE-T Act which will affect police operations, including the need for additional police training, records management, and reporting requirements.



On board a full-time Police Management Analyst and new full-time Records Specialist to work with meeting specific challenges related to data analysis, crime reports as well as monthly analytical and statistical reports



Work with Tyler to transition to a new E-Ticketing, E-Crash, and Adjudication software. This new system will offer seamless workflows for personnel and an improved financial response.



Increase directed patrols in the business district and the lakefront to address community concerns.

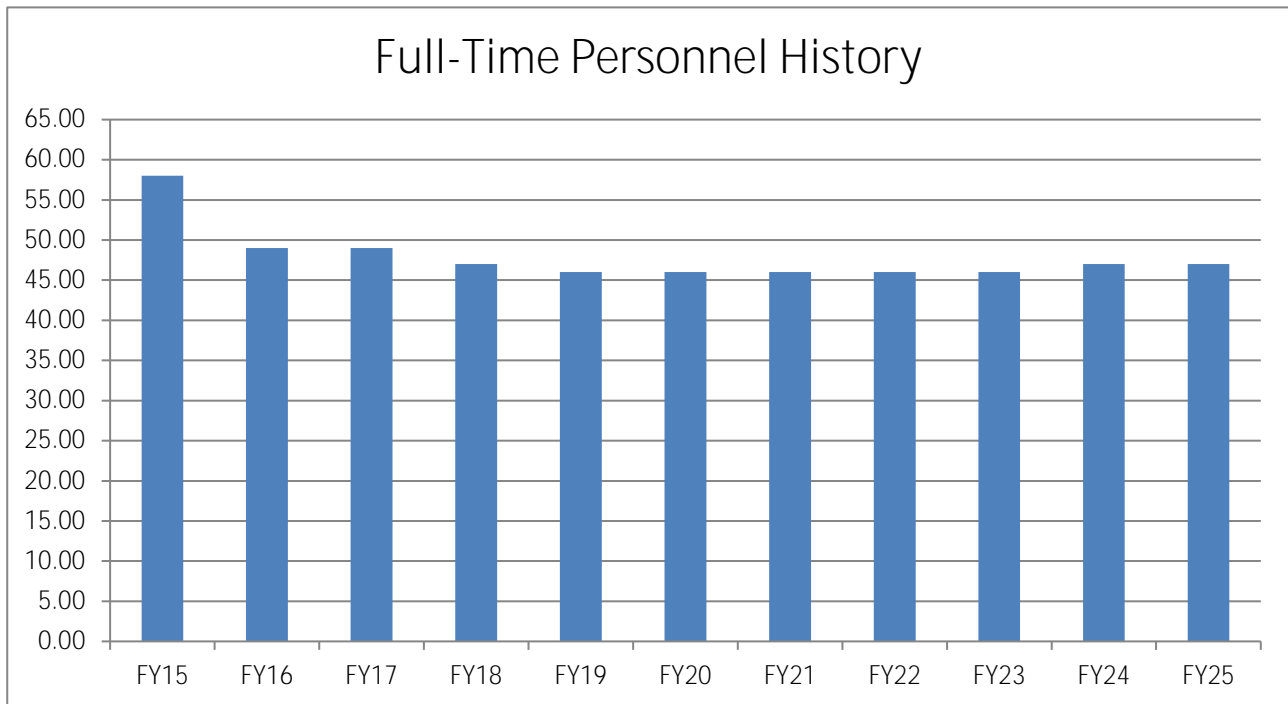
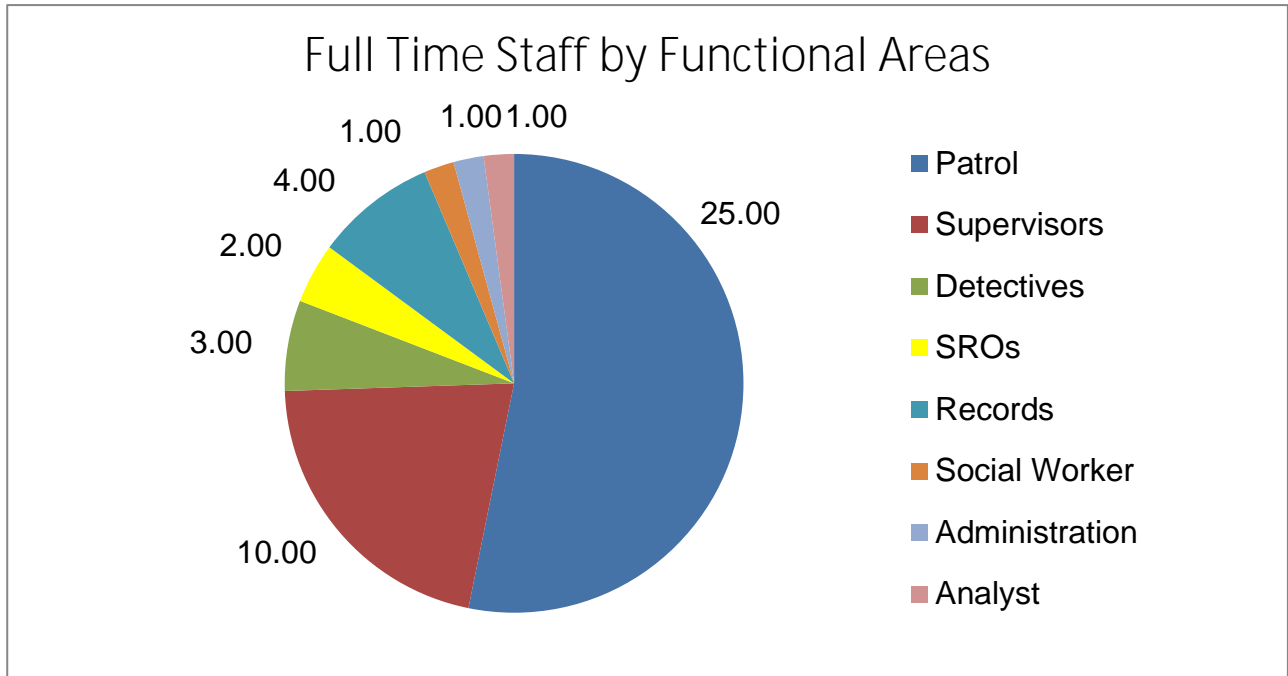
FY2025 Budget Notes

- Due to production issues, we did not receive any new vehicles in FY24. We anticipate arrival/outfitting in FY25.
- By switching e-citation/adjudication software vendors, we project a 30% savings.
- Update and assess anticipated needs for training, equipment, and communication cost increases

Performance Measurement	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Target
Total Call Volume	16,418	15,387	16,500	16,000
Traffic Collisions Handled	618	711	700	725
Total # of FOIA requests / Hours Staff spends on FOIA requests	172/114	140/100	160/180	265/398*
Total Number of DUI arrests	51	55	54	50

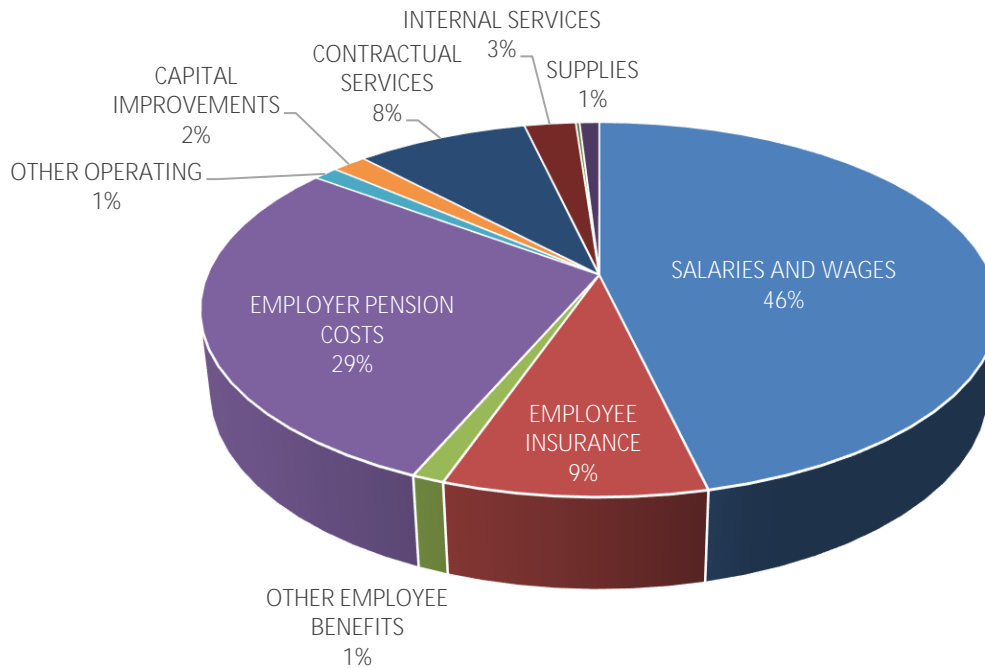
***Average time spend on FOIA requests increased from 45 minutes to 1.5 hours due to Body Worn Camera requests.**

THE CITY OF LAKE FOREST
FY2025
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.*

FY25 EXPENSES



Budget Data

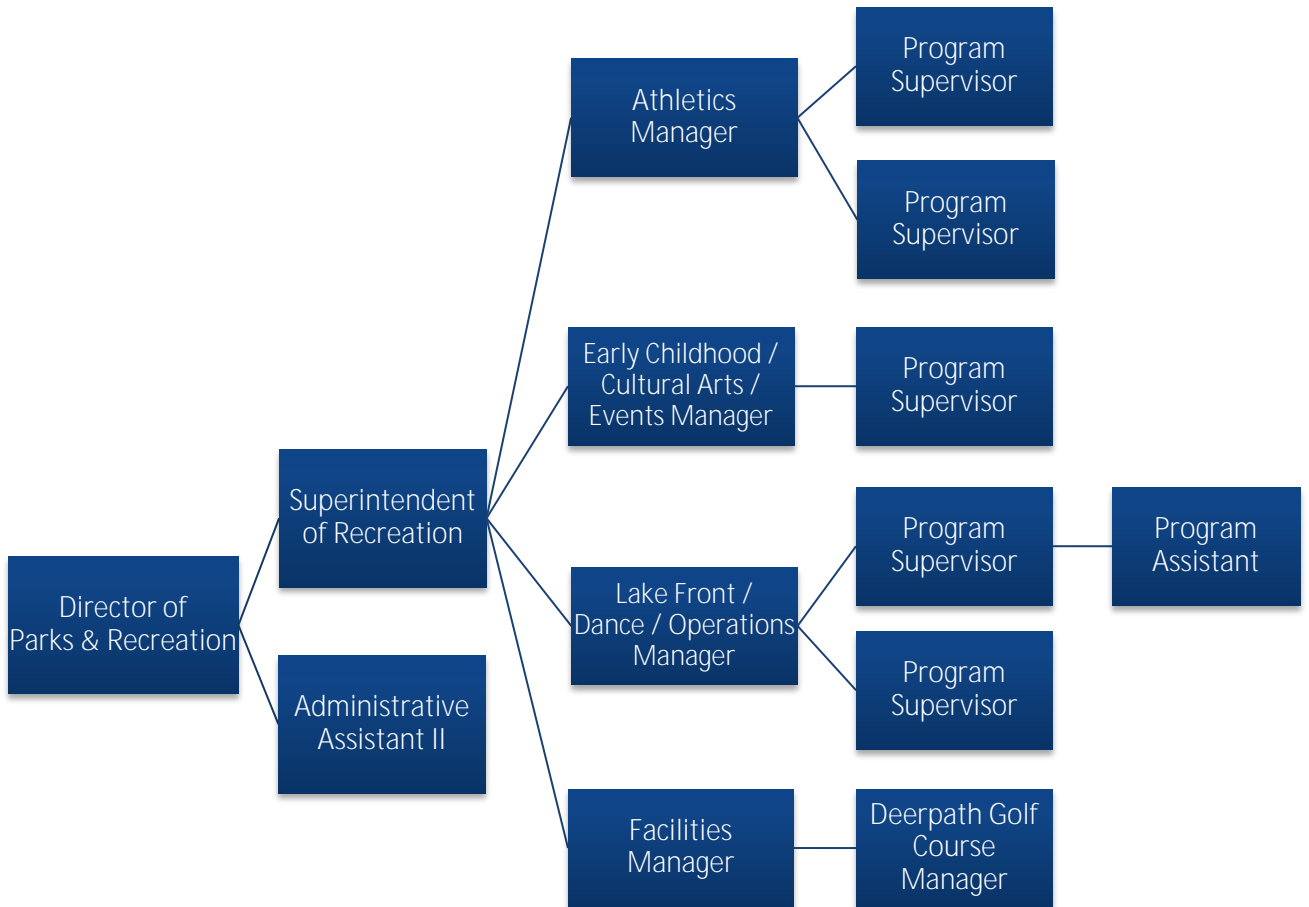
FY2024 Amended	\$12,725,158
FY2025 Budget	\$13,047,086
Change from Prior Year:	\$321,928

<u>POLICE</u>	<u>FY2024 Amended</u>	<u>FY2025 Budget</u>	<u>Change</u>
Police	\$12,304,958	\$12,624,180	2.59%
Emergency Telephone	\$330,200	\$277,906	-15.84%
Police Restricted	\$90,000	\$145,000	61.11%
	<u>\$12,725,158</u>	<u>\$13,047,086</u>	2.53%

Reduction in Emergency Telephone is due to FY24 capital expense. Increase in Police Restricted is due to funds allocated for a potential vehicle purchase.

POLICE DEPARTMENT	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	APPROVED BUDGET
Fund 101 - GENERAL				
ESTIMATED REVENUES				
PROPERTY TAXES	3,174,308	3,284,419	3,229,852	3,284,422
SALES AND USE TAXES			30,000	30,000
LICENSES AND PERMITS		500	110	500
CHARGES FOR SERVICES	122,255	131,045	121,854	137,206
FINES & FORFEITS	237,955	245,450	245,500	245,450
TOTAL ESTIMATED REVENUES	3,534,518	3,661,414	3,627,316	3,697,578
APPROPRIATIONS				
SALARIES AND WAGES	5,564,106	5,812,625	5,832,379	6,045,756
EMPLOYEE INSURANCE	969,216	1,171,826	1,054,670	1,172,018
OTHER EMPLOYEE BENEFITS	117,393	139,908	123,662	145,056
EMPLOYER PENSION COSTS	3,619,615	3,745,402	3,719,215	3,748,323
CONTRA ACCOUNTS	(80,570)		(135,754)	
OTHER OPERATING	178,692	159,979	181,000	156,559
CAPITAL IMPROVEMENTS	78,564	50,000	50,000	71,600
CONTRACTUAL SERVICES	815,779	750,906	780,464	812,157
INTERNAL SERVICES	280,894	328,657	328,657	324,491
UTILITIES	13,516	21,377	21,333	23,950
SUPPLIES	149,477	124,278	131,550	124,270
TOTAL APPROPRIATIONS	11,706,682	12,304,958	12,087,176	12,624,180
Fund 205 - EMERGENCY TELEPHONE				
APPROPRIATIONS				
CAPITAL IMPROVEMENTS		64,000	64,000	
CONTRACTUAL SERVICES	212,111	266,200	263,700	277,906
TOTAL APPROPRIATIONS	212,111	330,200	327,700	277,906
Fund 247 - POLICE RESTRICTED FUNDS				
APPROPRIATIONS				
CAPITAL IMPROVEMENTS		45,000	45,000	100,000
OPERATING CAPITAL	1,953	45,000	14,000	45,000
TOTAL APPROPRIATIONS	1,953	90,000	59,000	145,000
APPROPRIATIONS - ALL FUNDS	11,920,746	12,725,158	12,473,876	13,047,086

Parks and Recreation Department FY2025



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.

FY2024 Highlights



Successfully implemented programming and recreational opportunities for our residents.



Secured an IDNR Coastal Management Grant for the Forest Park Beach Pathway Project



Installation of the Monument at Veteran's Park in September 2023



Completed the Deerpath Park Field Improvement project and opened for play.



Developed a rental fee structure for the new athletic fields at Deerpath park to recover funding for future turf replacement



Installed new cranes and trash skimmer at Forest Park Beach basin.

FY2025 Initiatives and Programs



Continue evaluation of 10-year comprehensive master park plan.



Complete the Forest Park Beach Pathway Project and open to the public.



Dedicate further staffing to growth in programming and other activities within the community.



Complete the bridge replacement project at Deerpath Golf Course



Implementation of new pickleball facility and programming for the community.



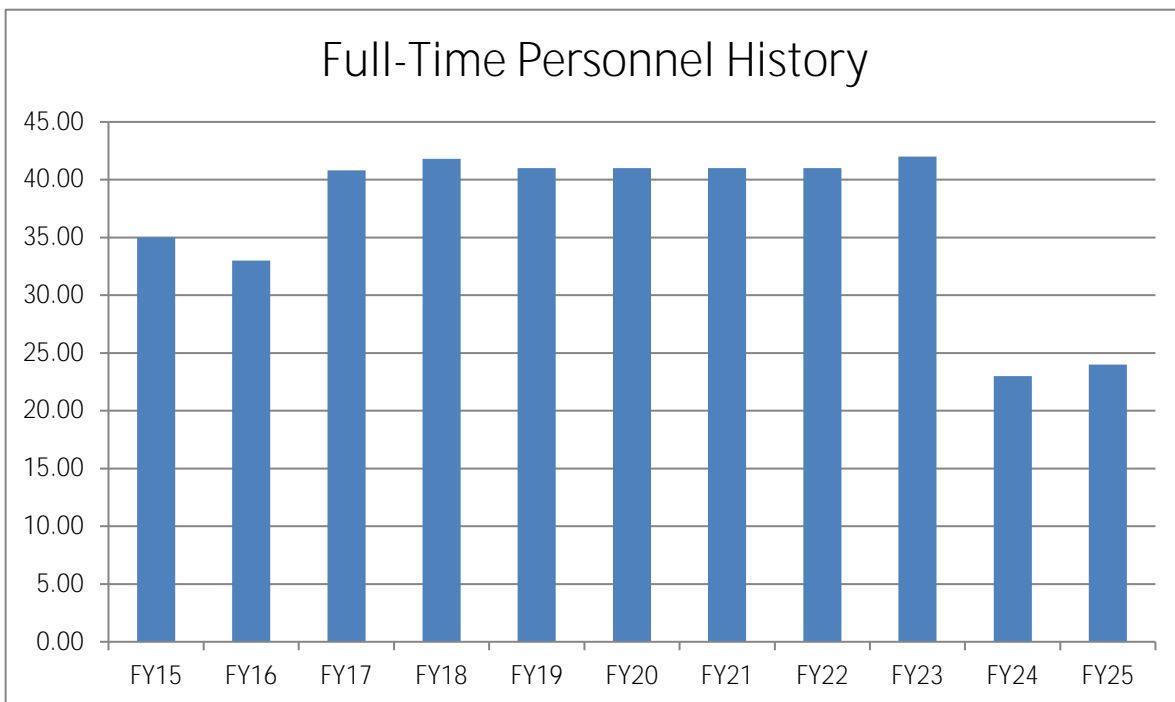
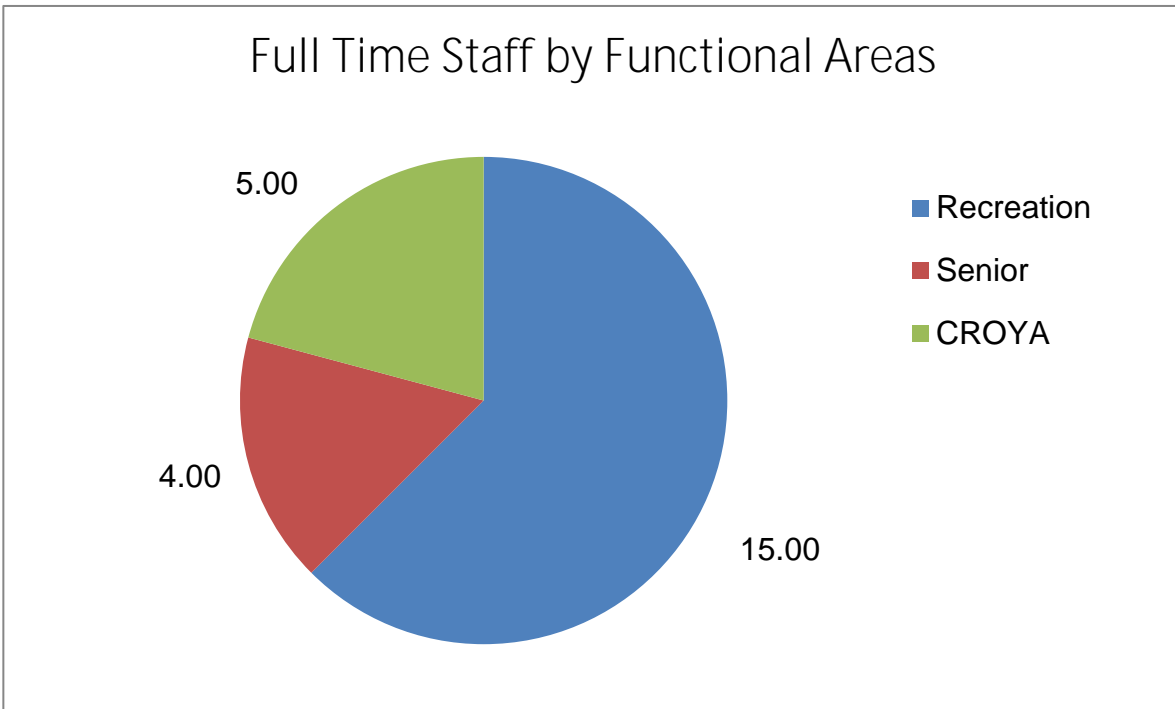
Develop and implement a new app for the Recreation Department

FY2025 Budget Notes

- Recreation program fees increased at 3% for FY25
- Increase in temporary salaries to cover the state mandated minimum wage increases to \$15.00 on January 1, 2025
- Includes new programming opportunities in adult athletics, dance, softball and pickleball.
- Separate budget from Parks Department with reorganization in FY24.

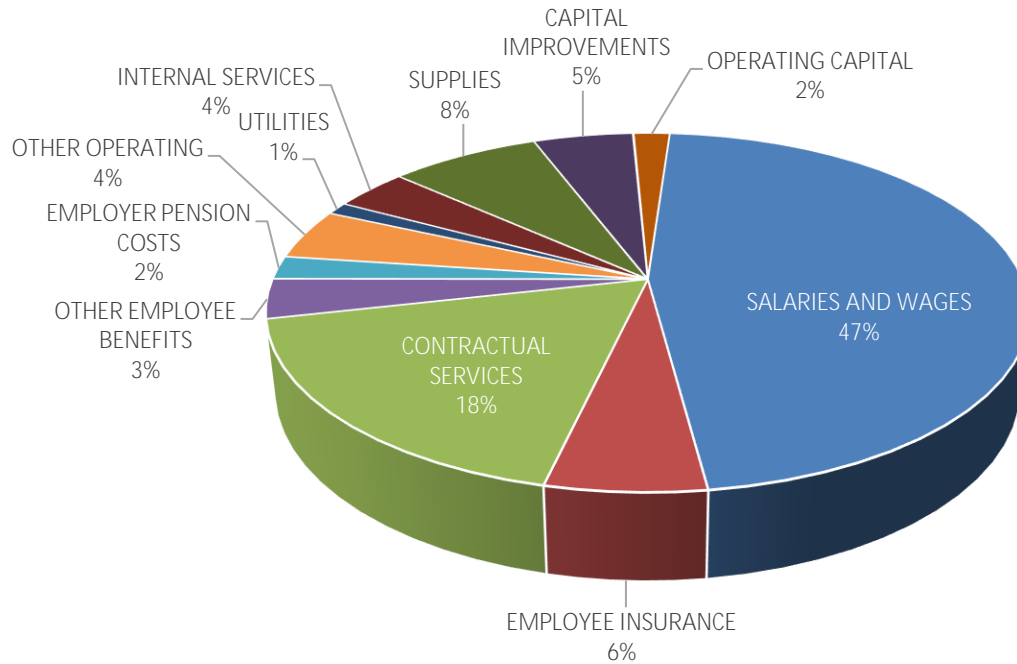
Performance Measurement	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Target
Annual attendance at free community events	3800	4100	4200	4200
Annual beach attendance	103,240	95,595	93,627	94,000
Annual number of Deerpath Park Field user groups	5	5	9	12
Course Utilization Rate (# Rounds Sold/Total Available Rounds)	71%	71%	73%	74%
Annual repeat business percentage (golf outings only)	85%	85%	87%	87%
Golf Course Net Promoter Score (measures customer experience)	60.1	80.4	75.6	75

THE CITY OF LAKE FOREST
FY2025
PARKS AND RECREATION



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

FY25 EXPENSES



Budget Data

FY2024 Amended	\$9,524,872
FY2025 Budget	\$10,131,617
Change from Prior Year:	\$606,745

PARKS AND RECREATION

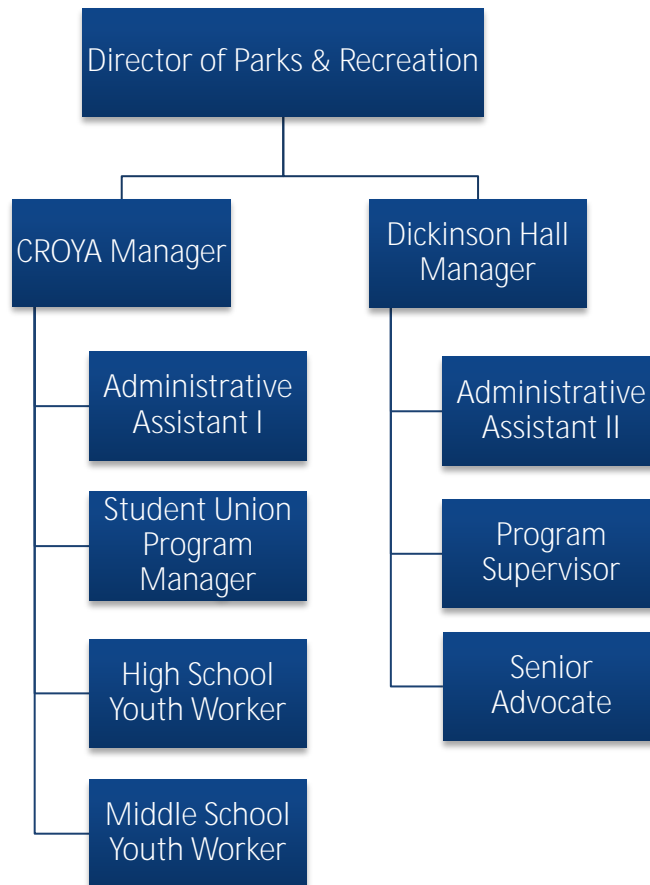
	<u>FY2024 Amended</u>	<u>FY2025 Budget</u>	<u>Change</u>
Recreation	\$5,484,286	\$5,926,319	8.06%
Special Recreation	\$639,121	\$585,083	-8.46%
Golf Course	\$2,052,436	\$2,115,258	3.06%
CROYA	\$729,626	\$768,067	5.27%
Seniors	\$619,403	\$736,890	18.97%
	<u>\$9,524,872</u>	<u>\$10,131,617</u>	6.37%

Recreation increase is driven by higher personnel and contractual costs. Reduction in Special Recreation is due to FY24 capital expenses. Increase in Senior Resources is due to addition of a Senior Advocate position funded by the LFLB Senior Foundation.

RECREATION	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED	PROJECTED	APPROVED
		BUDGET	ACTIVITY	BUDGET
Fund 220 - PARKS AND RECREATION				
ESTIMATED REVENUES				
PROPERTY TAXES		2,160,517	2,168,044	2,254,637
OTHER TAXES		80,000	110,000	80,000
GRANTS/CONTRIBUTIONS	179,980	2,000	56,859	2,000
CHARGES FOR SERVICES	2,965,188	3,072,063	3,012,311	3,497,805
INTEREST/INVESTMENTS		60,000	220,000	60,000
OTHER REVENUE		30,500	10,000	30,500
TOTAL ESTIMATED REVENUES	3,145,168	5,405,080	5,577,214	5,924,942
APPROPRIATIONS				
SALARIES AND WAGES	2,826,476	2,874,415	2,963,996	3,143,375
EMPLOYEE INSURANCE	272,786	296,930	249,476	308,085
OTHER EMPLOYEE BENEFITS	210,750	212,888	220,683	232,682
EMPLOYER PENSION COSTS	124,332	148,991	106,054	143,414
CONTRA ACCOUNTS	(30)		(29,219)	
OTHER OPERATING	173,104	183,401	169,846	169,067
CONTRACTUAL SERVICES	579,366	654,431	736,868	895,251
INTERNAL SERVICES	272,565	284,458	284,458	286,601
UTILITIES	26,304	28,893	30,545	30,513
SUPPLIES	396,786	318,445	375,839	357,331
OPERATING CAPITAL	105,570	194,834	194,834	185,000
CAPITAL IMPROVEMENTS	30,884	126,600	126,600	175,000
INTER-FUND TRANSFERS	50,000	160,000	175,000	
TOTAL APPROPRIATIONS	5,068,893	5,484,286	5,604,980	5,926,319
Fund 224 - SPECIAL RECREATION				
APPROPRIATIONS				
100 SALARIES AND WAGES	50,467	62,299	69,815	74,000
101 EMPLOYEE INSURANCE	3,055	4,127	4,496	12,496
102 OTHER EMPLOYEE BENEFITS	3,253	4,766	5,341	5,661
103 EMPLOYER PENSION COSTS	3,750	4,984	5,679	5,920
400 CONTRACTUAL SERVICES	277,241	291,356	303,217	316,798
701 CAPITAL IMPROVEMENTS	133,966	271,589	271,589	170,208
TOTAL APPROPRIATIONS	471,732	639,121	660,137	585,083
APPROPRIATIONS - ALL FUNDS	5,540,625	6,123,407	6,265,117	6,511,402

GOLF COURSE	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED	PROJECTED	APPROVED
		BUDGET	ACTIVITY	BUDGET
<hr/>				
ESTIMATED REVENUES				
GRANTS/CONTRIBUTIONS	138,517			
CHARGES FOR SERVICES	1,861,913	1,906,787	2,095,872	2,167,302
INTEREST/INVESTMENTS	13,926		20,000	
OTHER REVENUE	8,090	5,339	5,339	
INTER-FUND TRANSFERS	50,000	50,000	50,000	
TOTAL ESTIMATED REVENUES	2,072,446	1,962,126	2,171,211	2,167,302
<hr/>				
APPROPRIATIONS				
SALARIES AND WAGES	614,503	605,688	662,605	665,600
EMPLOYEE INSURANCE	41,991	47,731	46,993	51,685
CONTRACTUAL SERVICES	533,175	489,647	537,987	546,610
OTHER EMPLOYEE BENEFITS	49,106	46,014	60,923	59,793
EMPLOYER PENSION COSTS	2,282	2,154	1,588	2,156
GASB AUDIT ENTRIES	258,421			
CONTRA ACCOUNTS			(200,000)	
OTHER OPERATING	87,939	87,293	107,738	111,007
UTILITIES	97,847	78,530	55,319	75,692
INTERNAL SERVICES	50,935	52,133	54,165	50,366
SUPPLIES	408,614	352,342	375,613	382,828
CAPITAL IMPROVEMENTS	111,719	198,237	404,484	165,000
DEBT SERVICE	(738)	92,667	92,667	4,521
OPERATING CAPITAL				
TOTAL APPROPRIATIONS	2,255,794	2,052,436	2,200,082	2,115,258
<hr/>				

CROYA (Committee Representing Our Young Adults)
and Dickinson Hall (Senior Center) FY2025



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.

FY2024 Highlights



Participated in local and regional community service projects for Kiwanis International, Feed My Starving Children, Camp Hope, House of Peace, National Breast Cancer Foundation, Pinky Swear Foundation, MLK Jr. Day, Paws for Patrick, Earth Day, a 5-day Habitat for Humanity Work Trip, and more.



Created 2 youth-led weekend retreats to Camp Henry Horner for over 100 youth participants and chaperones, keeping this CROYA tradition alive for 37 years!



Led Peer Training, Peer Assisted Leadership, Peer Pressure, and Upstander curriculums to hundreds of students at Lake Forest High School, Deer Path Middle School, Lake Bluff Middle School, Woodlands Academy, and Lake Forest Country Day School.



Set a record for selling over \$16,000 in poinsettias and holiday plants in the CROYA Foundation annual fundraiser.

FY2025 Initiatives and Programs



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



Promote mental health awareness and provide programs that offer stress relief and coping methods, while adhering to the CROYA Values of Acceptance, Respect, Empathy, and Accountability.



Continue educational programs within the local public and private schools, and expand educational opportunities when possible.



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



Continue at-risk programming with the local police and create new partnerships with local groups to expand program offerings.

FY2025 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 **CROYA's** biennial fundraiser which will be held in early 2025. The CROYA Foundation will provide additional funds.

Performance Measurement	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Target
# of CROYA Youth Programs and Meetings	298	372	350	350
# of Youth Contacts - Programs and Meetings	8,071	10,015	9,000	9,000
# of Youth Contacts - After School Student Union hours	3,787	3,401	3,000	3,500

CROYA	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED	PROJECTED	APPROVED
		BUDGET	ACTIVITY	BUDGET
<hr/>				
ESTIMATED REVENUES				
CHARGES FOR SERVICES	135,152	125,000	125,000	125,000
TOTAL ESTIMATED REVENUES	<hr/> 135,152	<hr/> 125,000	<hr/> 125,000	<hr/> 125,000
APPROPRIATIONS				
SALARIES AND WAGES	398,407	446,351	446,142	462,937
EMPLOYEE INSURANCE	75,778	91,962	104,296	105,610
OTHER EMPLOYEE BENEFITS	30,668	33,970	34,273	34,882
EMPLOYER PENSION COSTS	28,262	33,804	25,249	34,735
OTHER OPERATING	92,406	80,388	86,165	86,388
CONTRACTUAL SERVICES	14,869	18,000	18,000	16,000
INTERNAL SERVICES	13,859	15,686	15,686	17,181
UTILITIES	2,893	2,965	2,965	3,834
SUPPLIES	8,748	6,500	6,500	6,500
TOTAL APPROPRIATIONS	<hr/> 665,890	<hr/> 729,626	<hr/> 739,276	<hr/> 768,067

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.

FY2024 Highlights



Became a Dementia Friendly Business.



Added several volunteers to assist staff and reduce operational expenses and maintain a positive and supportive atmosphere.



Met with over 130 community members to meet the "100 Cups of Coffee" initiative.



Continue to collaborate with several community partners on programming.



Offer over 1,700 programs annually.



Increased community involvement and awareness.

FY2025 Initiatives and Programs



Work with the City of Lake Forest to become a Dementia Friend Community.



Work with Lake Forest Library to bring a Memory Café to Dickinson Hall.



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.

FY2025 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.

Performance Measurement	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Target
Senior Center Memberships	842	856	1000	1050
# of individual seniors receiving case management and assistance from Senior Advocate	313	230	337	350
% of members participating in programs	56%	59%	68%	70%

SENIOR RESOURCES	2022-23	2023-24	2023-24	2024-25
DESCRIPTION	ACTIVITY	AMENDED	PROJECTED	APPROVED
		BUDGET	ACTIVITY	BUDGET
<hr/>				
ESTIMATED REVENUES				
GRANTS/CONTRIBUTIONS	102,103	118,000	110,000	222,769
CHARGES FOR SERVICES	187,194	206,343	203,801	212,120
INTEREST/INVESTMENTS	3,154	3,500	7,450	7,000
OTHER REVENUE	271			
INTER-FUND TRANSFERS	266,556	289,425	279,425	295,000
TOTAL ESTIMATED REVENUES	559,278	617,268	600,676	736,889
<hr/>				
APPROPRIATIONS				
SALARIES AND WAGES	288,616	313,581	305,203	394,357
EMPLOYEE INSURANCE	64,884	72,009	72,616	105,100
OTHER EMPLOYEE BENEFITS	21,266	23,068	22,840	28,907
EMPLOYER PENSION COSTS	17,571	19,404	14,969	25,344
CONTRA ACCOUNTS	(14)			
OTHER OPERATING	98,280	92,300	111,387	98,380
CONTRACTUAL SERVICES	18,012	45,758	18,458	30,758
UTILITIES	3,821	4,570	4,570	4,572
INTERNAL SERVICES	25,501	26,403	26,403	27,122
SUPPLIES	28,026	22,310	24,230	22,350
INTER-FUND TRANSFERS			15,565	
TOTAL APPROPRIATIONS	565,963	619,403	616,241	736,890
<hr/>				

CITY OF LAKE FOREST
FISCAL YEAR 2024-2025
PERSONNEL SCHEDULE - BUDGETED POSITIONS

The table below shows the budgeted full-time positions by position title. The full-time total positions increased by two for FY25. The Fire Department added a Monday - Friday 40 Hour position and Senior Resources added a Senior Advocate.

FULL TIME POSITION TITLE	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET
CITY MANAGER	1	1	1
FINANCE DIRECTOR	1	1	1
IT DIRECTOR	1	1	1
DIRECTOR OF PUBLIC WORKS	1	1	1
DIRECTOR OF COMMUNITY DEVELOPMENT	1	1	1
DIRECTOR OF RECREATION & PARKS	1	1	1
DIRECTOR OF HUMAN RESOURCES	1	1	1
DIRECTOR OF COMMUNICATIONS/COMM ENG	0	0	1
POLICE CHIEF	1	1	1
FIRE CHIEF	1	1	1
ASSISTANT CITY MANAGER	1	1	1
DEPUTY POLICE CHIEF	1	1	2
DEPUTY FIRE CHIEF	1	1	2
FIRE ADMIN DIVISION CHIEF	1	1	0
POLICE COMMANDER	5	5	4
ASSISTANT DIRECTOR OF FINANCE	1	1	1
ASSISTANT DIRECTOR OF IT	1	1	1
ASSISTANT PUBLIC WORKS DIRECTOR	0	1	1
FIRE BATTALION CHIEF	3	3	3
SUPERINTENDENT	4	4	4
COMMUNICATIONS MANAGER	1	1	1
SENIOR PLANNER	0	1	1
PLANNER	1	1	0
CROYA MANAGER	1	1	1
SENIOR RESOURCES MANAGER	1	1	1
ASSISTANT TO PUBLIC WORKS DIRECTOR	1	0	0
PROGRAM MANAGER	6	5	5
POLICE SERGEANT	3	3	3
FIRE LIEUTENANT	6	6	6
SUPERVISOR II	4	5	7
SUPERVISOR I	3	2	0
CHIEF WATER PLANT OPERATOR	1	1	1
CEMETERY SEXTON	1	1	1
LEAD ENGINEERING PROJECT MANAGER	0	0	1
ENGINEERING SUPERVISOR	1	1	0
ENGINEERING PROJECT MANAGER	0	0	1
STORMWATER ADMINISTRATOR	0	0	1
ENGINEERING ASSISTANT	3	3	1
CODE ENFORCEMENT OFFICER	1	1	1
LEAD PLAN REVIEWER	1	1	0
PLAN REVIEWER	1	1	2
PROGRAM SUPERVISOR	6	6	6

CITY OF LAKE FOREST
FISCAL YEAR 2024-2025
PERSONNEL SCHEDULE - BUDGETED POSITIONS

FULL TIME POSITION TITLE	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET
SENIOR ADVOCATE	0	0	1
YOUTH WORKER	2	2	2
STAFF ACCOUNTANT I	2	2	2
SYSTEMS ADMINISTRATOR II	0	0	1
SYSTEM ADMINISTRATOR	0	1	0
BUSINESS ANALYST	1	1	0
PC/LAN SUPPORT SPECIALIST	1	0	0
IT SUPPORT SPECIALIST II	0	1	1
BUSINESS SYSTEMS ANALYST	0	0	1
HUMAN RESOURCES GENERALIST	1	1	1
CITY CLERK	1	1	1
MANAGEMENT ANALYST	1	2	2
POLICE OFFICER	30	30	30
FIRE FIGHTER	21	21	22
SOCIAL WORKER	1	1	1
BUILDING INSPECTOR	3	4	4
ADMINISTRATIVE PLANNER/TECHNICIAN	1	1	0
ASSISTANT PLANNER	0	0	1
MARKETING & COMMUNICATIONS SPECIALIST	1	1	0
GRAPHIC DESIGNER	1	1	1
LEAD PLANNING TECHNICIAN	0	0	1
PLANNING TECHNICIAN	1	0	1
LEAD WATER PLANT OPERATOR	0	0	1
WATER PLANT OPERATOR	7	7	6
LEAD MAINTENANCE WORKER II	0	0	6
MAINTENANCE WORKER II	42	42	36
PARTS TECHNICIAN	1	1	1
MECHANIC	4	4	4
ADMINISTRATIVE ASSISTANT II	8.75	9.75	8.75
PROGRAM ASSISTANT	1	1	1
ACCOUNT CLERK III	3	4	4
ADMINISTRATIVE ASSISTANT I	4	3	3
RECORDS SPECIALIST	4	4	4
FULL TIME PERSONNEL	211.75	214.75	216.75

FULL TIME TEMPORARY EMPLOYEES
SEASONAL EMPLOYEES OVER 1,000 HOURS
SEASONAL EMPLOYEES UNDER 1,000 HOURS

2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET
0	11	11
48	43	44
263	284	303

OPERATIONAL & ADMINISTRATIVE CLASSIFICATION

ADMINISTRATIVE/SUPPORT SERVICES	1	2	3	4	5	6	7
Administrative Assistant I	\$56,029	\$59,466	\$62,904	\$66,341	\$69,778	\$73,215	\$76,653
Program Assistant	\$56,029	\$59,466	\$62,904	\$66,341	\$69,778	\$73,215	\$76,653
Account Clerk II	\$56,029	\$59,466	\$62,904	\$66,341	\$69,778	\$73,215	\$76,653
Records Specialist	\$57,396	\$61,414	\$65,433	\$69,451	\$73,470	\$77,489	\$81,507
Community Services Officer	\$59,371	\$63,734	\$68,097	\$72,460	\$76,823	\$81,186	\$85,550
Account Clerk III	\$59,371	\$63,734	\$68,097	\$72,460	\$76,823	\$81,186	\$85,550
Administrative Assistant II	\$59,371	\$63,734	\$68,097	\$72,460	\$76,823	\$81,186	\$85,550
OPERATIONAL	1	2	3	4	5	6	7
Maintenance Worker I	\$47,226	\$49,846	\$52,466	\$55,086	\$57,706	\$60,326	\$62,946
Maintenance Worker II	\$62,563	\$67,171	\$71,779	\$76,387	\$80,995	\$85,603	\$90,211
Lead Maintenance Worker II	\$91,564	\$92,316	\$93,067	\$93,819	\$94,571	\$95,323	\$96,074
Parts Technician	\$62,563	\$67,171	\$71,779	\$76,387	\$80,995	\$85,603	\$90,211
Water Plant Operator	\$71,991	\$76,469	\$80,948	\$85,427	\$89,905	\$94,384	\$98,862
Lead Water Plant Operator	\$100,345	\$101,169	\$101,993	\$102,817	\$103,641	\$104,465	\$105,289
Mechanic	\$74,908	\$79,490	\$84,071	\$88,653	\$93,235	\$97,816	\$102,398
Lead Mechanic	\$103,934	\$104,787	\$105,640	\$106,494	\$107,347	\$108,200	\$109,054

TECHNICAL & PROFESSIONAL CLASSIFICATION

TECHNICAL/PROFESSIONAL I	1	2	3	4	5	6	7
Management Intern	\$42,288	\$44,498	\$46,707	\$48,917	\$51,127	\$53,336	\$55,546
Graphic Designer	\$54,984	\$57,279	\$59,575	\$61,870	\$64,165	\$66,461	\$68,756
Communications Coordinator	\$57,541	\$61,100	\$64,659	\$68,219	\$71,778	\$75,337	\$78,896
IT Support I	\$58,436	\$61,919	\$65,401	\$68,884	\$72,367	\$75,849	\$79,332
IT Support II	\$64,904	\$69,429	\$73,955	\$78,480	\$83,005	\$87,531	\$92,056
Marketing/Communications Specialist	\$68,416	\$71,993	\$75,570	\$79,146	\$82,723	\$86,300	\$89,876
Engineering Technician	\$70,234	\$74,929	\$79,624	\$84,320	\$89,015	\$93,710	\$98,405
CD Technician I	\$70,234	\$73,074	\$75,914	\$78,754	\$81,594	\$84,434	\$87,274
CD Technician II	\$70,234	\$74,929	\$79,624	\$84,320	\$89,015	\$93,710	\$98,405
Business Systems Analyst	\$77,648	\$82,662	\$87,675	\$92,689	\$97,702	\$102,716	\$107,730
Systems Administrator I	\$77,648	\$82,662	\$87,675	\$92,689	\$97,702	\$102,716	\$107,730
Building Inspector	\$77,648	\$82,662	\$87,675	\$92,689	\$97,702	\$102,716	\$107,730
Engineering Assistant	\$81,815	\$87,097	\$92,380	\$97,662	\$102,945	\$108,228	\$113,510

TECHNICAL/PROFESSIONAL II	1	2	3	4	5	6	7
Plan Reviewer	\$79,347	\$84,615	\$89,882	\$95,150	\$100,418	\$105,686	\$110,953
Firefighter	\$72,693	\$78,679	\$80,757	\$88,162			
Firefighter Paramedic	\$78,938	\$83,525	\$88,753	\$95,249	\$100,210	\$106,493	\$114,161
Police Officer	\$76,488	\$81,649	\$86,810	\$91,517	\$96,652	\$101,788	\$114,272
Social Worker	\$83,385	\$87,390	\$91,395	\$95,400	\$99,405	\$103,410	\$107,415

TECHNICAL/PROFESSIONAL III	1	2	3	4	5	6	7
Assistant Planner	\$60,520	\$65,354	\$70,188	\$75,021	\$79,855	\$84,689	\$89,523
Planner	\$71,158	\$75,652	\$80,146	\$84,639	\$89,133	\$93,627	\$98,121
Management Analyst	\$75,670	\$79,738	\$83,806	\$87,874	\$91,942	\$96,010	\$100,077
Staff Accountant I	\$74,945	\$78,863	\$82,781	\$86,699	\$90,617	\$94,535	\$98,453
City Clerk	\$74,945	\$78,863	\$82,781	\$86,699	\$90,617	\$94,535	\$98,453
Human Resources Generalist	\$74,945	\$78,863	\$82,781	\$86,699	\$90,617	\$94,535	\$98,453
Staff Accountant II	\$83,369	\$87,744	\$92,119	\$96,494	\$100,869	\$105,243	\$109,618
Engineering Project Manager	\$90,125	\$94,590	\$99,055	\$103,520	\$107,985	\$112,450	\$116,915
Systems Administrator II	\$88,357	\$93,222	\$98,088	\$102,953	\$107,818	\$112,684	\$117,549

SUPERVISORY CLASSIFICATION

SUPERVISORY I	1	2	3	4	5	6	7
Program Supervisor	\$56,885	\$60,498	\$64,110	\$67,723	\$71,335	\$74,948	\$78,560
Senior Advocate	\$56,885	\$60,498	\$64,110	\$67,723	\$71,335	\$74,948	\$78,560
Youth Worker	\$56,885	\$60,498	\$64,110	\$67,723	\$71,335	\$74,948	\$78,560
Assistant Supervisor	\$97,150	\$99,542	\$101,933	\$104,325	\$106,717	\$109,108	\$111,500
Supervisor I	\$91,223	\$95,345	\$99,467	\$103,589	\$107,710	\$111,832	\$115,954
Code Enforcement Officer	\$91,223	\$95,345	\$99,467	\$103,589	\$107,710	\$111,832	\$115,954
Lead Plan Reviewer	\$91,223	\$95,345	\$99,467	\$103,589	\$107,710	\$111,832	\$115,954

SUPERVISORY II	1	2	3	4	5	6	7
Lead Engineering Project Manager	\$99,828	\$103,568	\$107,309	\$111,050	\$114,790	\$118,531	\$122,271
Supervisor II	\$99,828	\$103,568	\$107,309	\$111,050	\$114,790	\$118,531	\$122,271
Chief Water Plant Operator	\$99,828	\$103,568	\$107,309	\$111,050	\$114,790	\$118,531	\$122,271
Stormwater Administrator	\$99,828	\$103,568	\$107,309	\$111,050	\$114,790	\$118,531	\$122,271
Cemetery Sexton	\$99,828	\$103,568	\$107,309	\$111,050	\$114,790	\$118,531	\$122,271
Fire Lieutenant Paramedic	\$117,669	\$121,907	\$123,790	\$125,676	\$127,560	\$129,446	\$131,330
Police Sergeant	\$123,422	\$126,025	\$128,629	\$131,233	\$133,836	\$136,440	\$139,044

SUPERVISORY III	Min	Max
Program Manager	\$71,158	\$98,121
Assistant to the PW Director	\$89,818	\$116,632
CROYA Manager	\$89,818	\$116,632
Senior Resources Manager	\$89,818	\$116,632
Assistant to the City Manager	\$96,390	\$125,166
Senior Planner	\$96,390	\$125,166
Communications Manager	\$87,196	\$125,116

MANAGERIAL & ADMINISTRATIVE CLASSIFICATION

MANAGERIAL/ADMINISTRATIVE	Min	Max
Superintendent	\$127,345	\$148,295
Fire Division Chief	\$140,968	\$151,942
Fire Battalion Chief	\$140,968	\$151,942
Assistant Director	\$128,969	\$152,653
Police Commander	\$149,668	\$161,321
Deputy Fire Chief	\$163,099	\$177,276
Deputy Police Chief	\$163,099	\$177,276

EXECUTIVE

Assistant City Manger

City Manager

Dir. of Comms & Community Engagement

Dir. of Community Development

Dir. of Finance

Dir. of Human Resources

Merit

Dir. of Innovation & Technology

Dir. of Parks and Recreation

Dir. of Public Works

Fire Chief

Police Chief

TEMPORARY POSITIONS

POSITIONS	MIN	MAX
Intern	\$14.00	\$19.57
Office Clerk	\$14.00	\$19.57
Administrative Assistant	\$21.12	\$31.67
Management Analyst	\$27.45	\$44.34
Part-time CSO	\$15.84	\$29.56
Summer CSO	\$15.84	\$29.56
Summer Laborer	\$15.00	\$18.00
Seasonal Laborer	\$15.00	\$18.00
Seasonal Maintenance Worker	\$20.00	\$24.00
Apprentice	\$21.00	\$26.00
Paid-on-Premises Firefighter		
Ride/Training	\$21.00	
Recall/OT	\$21.00	
Paid-on-Premises Firefighter/Paramedic		
Ride/Training	\$25.00	
Recall/OT	\$25.00	
Part-time Records Clerk	\$22.66	\$33.78
Car Driver	\$14.00	\$16.00
Bus Driver (CDL)	\$15.00	\$17.00
Crossing Guards (bi-weekly)	\$587.00	

City of Lake Forest FY2025 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. FY25 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.	\$ 1,503,153 <u>(1,658,535)</u> \$ (155,382)
	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	\$ 134,400
	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	\$ 459,982 <u>(459,982)</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	\$ 342,476

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.	\$ 169,838 (10,000) \$ 159,838
	Affordable Housing	Manage the City's affordable housing program.	\$175,000 (175,000) \$ 0
	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.	\$33,258
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.	\$ 248,962 (47,000) \$ 201,962
	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.	\$ 70,531 (17,500) \$ 53,031

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	\$ 267,795 <u>(13,500)</u> \$ 254,295
	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.	\$ 180,779 <u>(47,000)</u> \$ 133,779
Finance	Budgeting	Preparation of and compliance with annual budget	\$181,484
	Annual Audit/Financial Report	Compliance with GASB and preparation of audit materials and annual report	\$171,777
	Financial Management	Accounting, procurement, payroll, accounts payable, accounts receivable, water billing, debt planning, investing and strategic financial management.	\$686,856 <u>(282,880)</u> \$403,976
	Support to City Council, Boards & Commissions	Finance Committee, Audit Committee agendas, minutes, research and reporting	\$100,268
	Vehicle Stickers	Coordinate vehicle sticker and parking permit program.	\$116,126 <u>(116,126)</u> \$ -0-
	Real Estate Transfer Tax	Administration of tax imposed on transfers of real estate within the City.	\$ 52,968 <u>(52,968)</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	\$ 665,218
	Communications	ShoreTel IP phone system, email systems, wireless data access, remote data access, leased line management, City fiber network, aggregate ISP management	\$ 280,738
	Strategic Planning	Oversee/manage new technology initiatives, administer 5-year technology master plan, inter-agency collaboration	\$ 145,285
	Inter-agency information services	Glenview consolidated dispatch; Lake Bluff and Bannockburn - building permits; Library payroll, A/P, GMBA	\$ 48,031
Fire	Fire Suppression	Structure fires, gas odor investigations, CO alarms, fire alarms, special service calls, investigations, mutual aid calls	\$ 2,931,770 <u>(170,279)</u> \$ 2,761,492
	Fire & Medical Training	Required to meet state and federal mandates. Enhances resident safety	\$ 1,062,967
	Specialized Response Teams	Hazmat, water rescue, high angle, below grade, trench rescue, structural collapse, wildfires, mutual aid calls	\$ 255,838
	Emergency Medical Services	Critical medical and trauma care	\$ 4,106,186 <u>(2,137,708)</u> \$ 1,968,478
	Fire prevention: inspections, smoke detector installations, public education programs	Vital to the safety and well-being of the community	\$ 190,329 <u>(3,150)</u> \$ 187,179
	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.	\$ 271,133 <u>(850)</u> \$ 270,283
Human Resources	Salary and compensation administration	Payroll, medical/dental insurance, pensions, collective bargaining	\$ 99,669

Department/Section	Service	Description	Budget Impact
	Property and liability insurance administration	Liability/worker's comp claims, federal reporting/posting compliance, Executive Safety Committee	\$ 93,724
	Contracts	Life insurance, retiree medical savings plan, deferred compensation, tuition reimbursement, longevity bonus, flex contribution, paid leave	\$ 9,402
	Employment policies and personnel practices/ administration.	Policy development/compliance, drug testing, disciplinary oversight, legal compliance and records management	\$ 79,707
	Employee Recruitment and Retention (Benefits)	Voluntary benefit programs, flexible spending account, employee activities, training, Employee Assistance Program, Wellness Program and employee communications	\$ 302,898
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.	\$ 648,447
	Permits, licenses and certificates	Liquor Licenses, birth/death certificates and freedom of information requests.	\$209,707 <u>(138,433)</u> \$ 71,274
	Legal Services	Research, consultation, preparation of documents, litigation and prosecution	\$ 503,160
	Cable/LFTV	Video recording and broadcasting of City Council and Board/Commission meetings. Video recording and broadcasting of City events and community programming.	\$ 50,417
	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.	\$ 451,678
	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.	\$ 298,804
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 internment	\$ 426,796 <u>(426,796)</u> \$ 0

Department/Section	Service	Description	Budget Impact
		records, permits, lot records, computerized data entry, and billing.	
	Burials/Internment	Burial Services	\$ 117,116 <u>(117,116)</u> \$ 0
	Grounds Maintenance	Mowing, tree and shrub care	\$ 475,856 <u>(475,856)</u> \$ 0
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	\$ 14,814
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.	\$ 9,639,339 <u>(682,600)</u> \$ 8,956,739
	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.	\$ 1,917,295 <u>(177,905)</u> \$ 1,739,390
	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).	\$ 748,424
	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.	\$ 391,106 <u>(121,400)</u> \$ 269,706
	School Crossing Guards	Intersections Covered: Deerpath & Hastings, Deerpath & Green Bay, Green Bay & Greenwood	\$ 131,367
	Research Analyst	Prepare new ordinances and City Council presentations. Assist with grant preparation. Research future cost savings and revenue sources. Analyze crime trends and provide data to patrol.	\$ 74,555
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.	\$ 517,462
	Fee-Based Programs	All Recreation Department programs, activities and Events where a fee is charged to the community member to participate.	\$ 4,208,678 <u>(3,588,305)</u> \$ 620,373

Department/Section	Service	Description	Budget Impact
	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.	\$ 1,151,980
	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.	\$ 414,875
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.	\$ 127,817 <u>(127,817)</u> \$ 0
	Facility and Maintenance	18 holes, driving range, lessons, pro shop, leagues, restaurant and outings.	\$ 1,987,441 <u>(2,039,485)</u> \$ (52,044)
Public Works/ Parks	Athletic Fields	Fencing, backstops, play surfaces, mowing, lining fields, placing goals	\$ 618,012 <u>(132,000)</u> \$ 486,012
	Parks/Grounds Maintenance	Landscaping, mowing, mulching, leaf pickup, shrub bed maintenance on City parkways/public buildings	\$ 2,338,040 <u>(64,000)</u> \$ 2,274,040
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	\$ 134,009
Public Works/ Forestry	Forestry	Planting, removal and trimming of City-owned trees in public right-of-way and City property. Emergency storm damage response, sidewalk & sign brush and tree clearing, regular maintenance of natural areas city-wide, insect/disease control.	\$ 1,338,456
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	\$ 80,498
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.	\$ 2,161,745 <u>(1,367,126)</u> \$ 794,619
	Snow/Ice Control	Plowing and treatment of all City streets, parking lots, sidewalks and public buildings	\$ 954,832 <u>(93,868)</u> \$ 860,964
Public Works/ Sanitation	Refuse Collection	Bi-weekly; top of drive collection	\$ 1,731,255 <u>(1,000,250)</u> \$ 731,005
	Compost Center	City operated for disposal of recyclables, yard waste, metal and electronics	\$ 320,983
	Recycling	Once weekly, curbside collection	\$ 711,647 <u>(26,800)</u> \$ 684,847

Department/Section	Service	Description	Budget Impact
	Yard Waste	Bi-weekly; curbside collection	\$ 161,322 <u>(43,250)</u> \$ 118,072
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.	\$ 1,800,327 <u>(1,800,327)</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.	\$ 2,265,807 <u>(2,265,807)</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.	\$ 2,307,883 <u>(3,000)</u> \$ 2,304,883
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.	\$ 1,953,148
Public Works/ Engineering	Development	Review and issuance of permits and oversight of development plans.	\$ 334,259 <u>(145,497)</u> \$ 188,761
	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.	\$ 860,175
Dickinson Hall	Administration: Fundraising, Sponsorships, Memberships & Facility Rentals	Continually work to manage resources to assist in the financial stability of Dickinson Hall.	\$ 124,512 <u>(50,405)</u> \$ 74,107
	Transportation	Providing transportation to individuals age 50+ or younger residents with disabilities who cannot drive.	\$ 79,809 <u>(36,500)</u> \$ 43,309
	Volunteers	Meaningful volunteer opportunities for seniors and the community. These include lobby greeters, drivers, special event volunteering, class instructors, income tax preparation, and many more.	\$ 50,305 <u>(29,043)</u> \$ 21,262
	Enrichment, Health & Wellness	Fee-based and free programs focused enriching the lives of individuals, including fitness, lectures, health screening.	\$ 71,387 <u>(36,543)</u> \$ 34,844
	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.	\$ 84,938 <u>(29,043)</u> \$ 55,895

Department/Section	Service	Description	Budget Impact
	Counseling, Financial Assistance, and Senior Resources	Senior Advocate on staff, funded by the Lake Forest-Lake Bluff Senior Foundation, to assist seniors and their families with guidance, assessments, emotional support, caregiving support, resources, referrals and identifying and applying for benefits.	\$ 141,158 <u>(133,812)</u> \$ 7,346
	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.	\$ 184,781 <u>(119,543)</u> \$ 65,238

CITY OF LAKE FOREST PAYROLL FORECAST

General Fund

	FY24 Budget	FY24 Estimate	FY25 Budget	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast	FY30 Forecast	FY31 Forecast	FY32 Forecast	FY33 Forecast	FY34 Forecast
Full Time Salaries	17,074,199	16,914,557	16,758,821	17,553,435	18,331,237	19,042,595	19,739,492	20,410,307	20,935,507	21,458,894	21,995,367	22,545,251
Temporary Salaries	836,312	606,496	849,025	870,251	892,007	914,307	937,165	960,594	984,609	1,009,224	1,034,455	1,060,316
2.5% increases			354,940	438,836	458,281	476,065	493,487	510,258	523,388	536,472	549,884	563,631
Merit pool/bonus			391,000	391,000	391,000	391,000	391,000	391,000	391,000	391,000	391,000	391,000
Step/range increases			439,674	338,966	253,077	220,832	177,328	14,942	0	0	0	0
Overtime	866,121	1,153,761	794,340	814,199	834,553	855,417	876,803	898,723	921,191	944,221	967,826	992,022
Longevity	109,462	108,582	101,774	109,361	124,823	137,969	149,068	162,552	173,599	188,727	206,998	221,209
SS	800,787	783,636	806,476	852,569	893,243	932,468	969,345	994,722	1,019,590	1,045,080	1,071,207	1,097,987
IMRF	689,035	513,628	705,149	754,824	804,431	856,108	906,545	950,065	993,500	1,037,556	1,082,249	1,127,595
Medical	3,617,318	3,402,508	3,666,497	3,886,487	4,119,676	4,366,857	4,628,868	4,906,600	5,200,996	5,513,056	5,843,839	6,194,470
Dental	102,969	98,745	110,586	115,009	119,610	124,394	129,370	134,545	139,927	145,524	151,345	157,398
Police/Fire Pension	6,267,614	6,267,614	6,320,981	6,637,030	6,968,882	7,317,326	7,683,192	8,067,352	8,470,719	8,894,255	9,338,968	9,805,916
FlexiBenefits	26,447	20,335	26,897	26,747	26,747	26,747	26,747	26,747	26,747	26,747	26,747	26,747
Life	20,450	21,595	20,647	21,060	21,481	21,911	22,349	22,796	23,252	23,717	24,191	24,675
Unemployment	10,152	24,382	11,237	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total	30,420,866	29,915,839	31,358,044	32,824,773	34,254,048	35,698,995	37,145,759	38,466,202	39,819,023	41,229,472	42,699,075	44,223,217
\$ Change			937,178	1,466,729	1,429,275	1,444,946	1,446,764	1,320,444	1,352,821	1,410,449	1,469,603	1,524,142
% Change		B to B:	3.1%	4.7%	4.4%	4.2%	4.1%	3.6%	3.5%	3.5%	3.6%	3.6%
		B to B excl Pol/Fire Pension:	3.7%									
FY24 Vacancy Savings:	505,027	Cost Per FTE:	200,110									

	FY25 Budget	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast	FY30 Forecast	FY31 Forecast	FY32 Forecast	FY33 Forecast	FY34 Forecast
% Change:										
IMRF	2.3%	7.0%	6.6%	6.4%	5.9%	4.8%	4.6%	4.4%	4.3%	4.2%
Medical	1.4%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Dental	7.4%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Police/Fire Pension	0.9%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

City of Lake Forest Debt

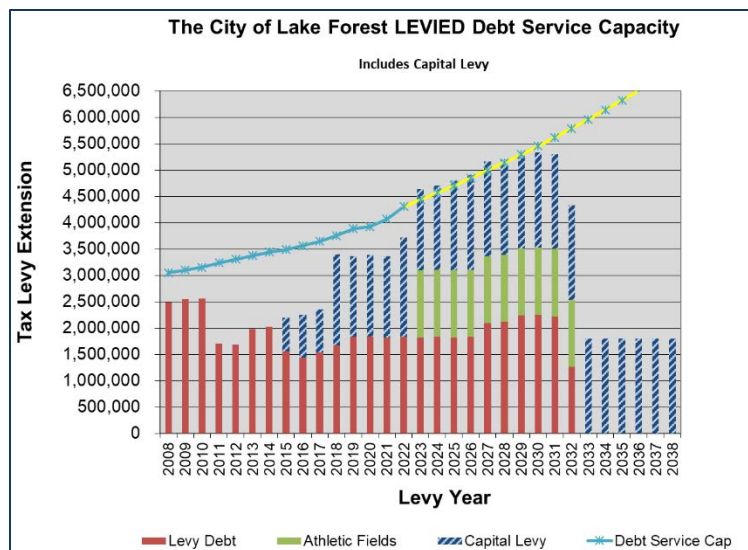
The City of Lake Forest adheres to debt policies as outlined in the annually adopted City Council **Fiscal Policy**. **The City's legal debt margin through 2004 was 8.625% of assessed valuation.** In November 2004, the City was granted home rule status pursuant to a referendum. To date, the General Assembly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

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

The City traditionally issues General Obligation bonds for all municipal purposes. Certain issues are being repaid by alternative revenue sources (water revenue, 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**:



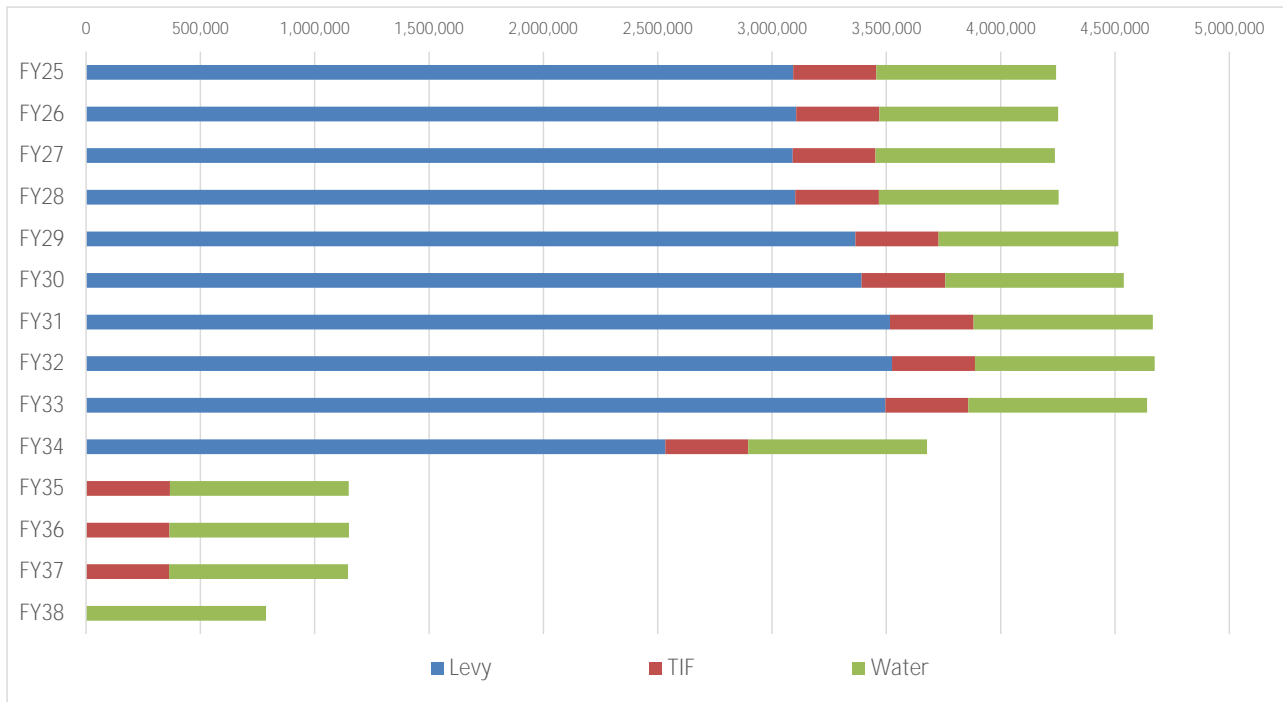
The table on the following page shows debt service requirements by fund. A significant drop in debt service will occur in FY25 primarily impacting the Water Utility fund, allowing the City to increase its Pay-as-you-Go funding of capital needs in lieu of incurring financing costs by relying on bonded 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 428 2009/19 GO Levy	Fund 429 2010/19 GO Levy	Fund 432 2013/21 GO Levy	Fund 433 2015 GO Levy/TIF	Fund 434 2023 GO Levy	Fund 501 Water	GRAND TOTAL
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
	1,299,500	6,197,688	7,148,600	9,564,300	12,738,250	10,977,063	47,925,400



Purpose of Issues:

Fund 428 - 2009 General Obligation bonds issued to fund improvements to Western Avenue (refunded 2019)

Fund 429 - 2010 General Obligation bonds issued to partially fund the construction of the Municipal Services Building (refunded 2019)

Fund 432 - 2010 General Obligation bonds issued to partially fund the construction of the Municipal Services Building (refunded 2013 and 2021)

Fund 433 - 2015 General Obligation bonds issued to fund capital improvements in the Capital Fund and Laurel/Western TIF

Fund 434 - 2023 General Obligation bonds issued to fund Deerpath Park Improvements

Fund 501 - General Obligation bonds issued in 2017 for improvements to the City's Water Treatment Plant

City of Lake Forest

Demographic and Economic Information

Last Ten Fiscal Years

Fiscal Year	Population		Equalized Assessed Valuation (EAV)	Per Capita EAV	Personal Income	Per Capita Personal Income	Unemployment Rate
2014 *	19,375	(A)	2,253,547,404	116,312	1,493,657,500	77,092	6.7%
2015 *	19,375	(A)	2,250,468,636	116,153	1,493,657,500	77,092	5.5%
2016 *	19,375	(A)	2,307,936,059	119,119	1,493,657,500	77,092	4.7%
2017 *	19,375	(A)	2,443,072,671	126,094	1,493,657,500	77,092	4.6%
2018 *	19,375	(A)	2,533,957,443	130,785	1,493,657,500	77,092	4.0%
2019 *	19,375	(A)	2,526,924,079	130,422	1,493,657,500	77,092	3.9%
2020 *	19,375	(A)	2,457,796,598	126,854	1,493,657,500	77,092	3.4%
2021 *	19,375	(A)	2,396,662,125	123,699	1,493,657,500	77,092	6.4%
2022 *	19,375	(A)	2,381,873,010	122,935	1,493,657,500	77,092	3.8%
2023 *	19,368	(A)	2,426,166,029	125,267	1,928,239,344	99,558	3.5%

(A) Actual

(E) Estimate by City of Lake Forest

Data Source

City records, Department of Labor and Office of the County Clerk.

* The State of Illinois revised the annual unemployment rates for small communities back to 2010 in 2014

Fiscal Year 2023 the City updated and used 2020 census data

City of Lake Forest

Principal Employers

Current Year and Nine Years Ago

Employer	2023			2014		
	Employees	Rank	% of Total City Population	Employees	Rank	% of Total City Population
Northwestern Lake Forest Hospital	1,523	1	7.86%	1,600	1	8.26%
Abbott	1,140	2	5.89%			
Hospira Inc.	934	3	4.82%	1,350	2	6.97%
Pactiv Corporation	494	4	2.55%	800	3	4.13%
Trustmark Insurance Company	490	5	2.53%	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	319	7	1.65%	350	6	1.81%
Lake Forest Elem. S.D. No. 67	305	8	1.57%			
Packaging Corporation of America	295	9	1.52%	200	10	1.03%
City of Lake Forest	212	10	1.09%	224	8	1.16%
Brunswick Corporation	-			200	9	1.03%

Data Source

City staff contacted companies via mail.

City of Lake Forest

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation
Kelmscott Park Apartments LLC	\$ 15,858,226	1	0.65%			
Chicago Title Land Trust Company	13,635,533	2	0.56%			
Abbot Laboratories	12,910,490	3	0.53%			
Lake Forest Place LLC	12,740,128	4	0.52%			
Chicago Bears Football Club, Inc	11,290,096	5	0.46%	5,400,570	9	0.24%
Chicago Title Land Trust Company	11,251,294	6	0.46%			
CAI Investment Lake Forest Global	10,243,283	7	0.42%			
Conway Gateway LLC	9,939,028	8	0.41%			
SOT North Field LP	9,614,340	9	0.39%			
Hospira Inc	7,946,882	10	0.32%	\$ 18,429,766	1	0.82%
Lake Products, Inc				13,924,734	2	0.62%
The Presbyterian Home				13,000,708	3	0.58%
CBIZ Property Tax Solutions				9,053,796	4	0.40%
Trustmark Insurance Co				7,609,239	5	0.34%
Northwestern Lake Forest Hospital				7,324,881	6	0.33%
Lake Forest Landmark Co. LLC				6,721,223	7	0.30%
Lake Forest Landmark II				5,723,477	8	0.25%
Riggs & Co.				5,262,931	10	0.23%
	<u>\$ 115,429,300</u>		<u>4.71%</u>	<u>\$ 92,451,325</u>		<u>4.10%</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.

2023 Column is 2022 Assessed Valuation

2014 Column is 2013 Assessed Valuation

City of Lake Forest

Operating Indicators

Last Ten Fiscal Years

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
City Clerk										
Real Estate Transfer Tax (1)										
Number of Transactions	440	394	355	361	425	418	369	663	637	427
Rebates Issued	67	40	44	37	40	45	33	63	67	45
Birth Certificates Issued	2,250	2,556	2,575	2,474	2,807	2,759	2,525	2,617	3,212	3,385
Passports Issued (2)	0	0	0	0	0	0	0	0	0	0
Community Development										
Building permits issued	3,418	3,667	3,855	3,632	3,753	4,275	3,716	3,847	4,446	4,612
Residential construction	13	20	27	21	9	13	18	29	32	33
Commercial construction	1	1	1	1	4	-	1	2	2	2
Building inspections conducted	8,651	9,657	11,009	11,707	10,798	11,214	10,586	10,466	10,065	10,065
Public Safety										
Fire protection										
I.S.O. rating	4	4	4	3	3	3	3	3	3	3
Number of calls answered										
EMS	1,574	1,785	1,712	1,923	1,909	1,839	2,232	1,868	2,159	2,344
Fire	1,497	1,503	1,367	1,385	1,448	1,450	1,448	1,127	1,403	1,436
Police (calendar year)										
Non traffic arrests	191	89	166	129	76	157	83	80	95	49
Parking violations	5,979	5,250	3,907	5,396	4,325	6,891	3,748	1,107	2,242	2,043
Traffic violations	1,877	1,741	1,985	1,718	949	1,909	1,583	1,487	1,336	1,518
Public Works										
Streets										
Street resurfacing (miles) (calender year)	5.00	5.50	2.40	3.28	2.63	2.20	3.40	1.90	1.20	3.10
Number of snow events										
Salting	27	21	24	15	10	9	6	5	5	2
Plowing	21	20	10	5	10	9	10	14	13	11
Inches of snow	48	50	24	22	45	46	26	63	37	29
Sanitation										
Refuse collection customers	6,462	6,654	6,295	6,467	6,467	6,484	6,503	6,527	6,550	6,550
Parks and Recreation (3)										
Fitness										
Number of programs	336	181	346	215	200	257	246	682	70	159
Units of participation	1,587	1,216	1,271	1,473	1,430	1,446	1,442	2,079	1,502	1,635
Athletics										
Number of programs	270	341	168	275	237	466	460	792	213	411
Units of Participation	2,524	2,282	1,348	2,006	2,026	1,931	1,958	561	1,901	3,169
Lakefront, Early Childhood Education and Lifetime Activities										
Number of programs	294	126	130	176	161	228	223	298	124	136
Units of participation	1,380	752	1,393	1,221	1,385	1,679	1,685	443	1,233	977
Cultural Arts/Special Events										
Number of programs	286	87	147	286	246	310	312	550	259	591
Units of participation	1,999	1,329	1,579	4,133	4,743	5,064	5,078	1,698	5,269	6,688

City of Lake Forest

Operating Indicators (Continued)

Last Ten Fiscal Years

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Wildlife Discovery Center, Ridge Teams Course and Adventure										
Number of programs	47	20	20	26	34	31	33	24	23	37
Units of participation	360	2,263	2,802	3,685	2,148	2,233	2,224	98	698	657
Developed parks and recreation areas	10	10	11	11	11	10	11	11	11	11
Developed park acreage	404	404	405	405	405	344	344	344	344	344
Sites with playgrounds	9	9	9	9	9	9	9	9	9	9
Sites with baseball diamonds	8	8	8	8	8	8	7	7	7	7
Sites with soccer fields	7	7	7	7	7	7	7	7	7	7
Sites with basketball standards	5	5	5	5	5	5	4	4	4	4
Sites with tennis courts	6	6	6	6	6	6	6	6	6	6
Deer Path Golf Course										
Size	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes
Rounds of Play	29,435	27,956	29,445	27,101	24,631	26,184	24,666	24,508	26,293	26,799
Daily fee	17,449	17,646	20,478	19,755	18,660	21,172	20,089	20,380	22,112	20,831
Seasonal	11,986	10,310	8,967	7,346	5,971	5,012	4,577	4,128	4,181	5,968
Water										
New Connections (tap-ons)	28	33	66	30	23	29	21	27	15	12
Meters in operation	6,751	6,764	6,810	6,854	6,854	6,840	6,850	6,899	6,911	6,920
Meters connected to sewerage system	6,587	6,577	6,645	6,718	6,778	6,766	6,789	6,832	6,842	6,854
Average daily consumption (MGD)	3.652	3.250	3.162	3.499	3.550	3.430	3.132	3.400	3.804	3.324
Peak daily consumption (MGD)	8.611	7.345	8.268	8.315	8.926	7.247	7.916	8.180	8.482	8.579
Rated daily pumping capacity (MGD)	14	14	14	14	14	14	14	14	14	14
Total gallons pumped during fiscal year (in millions)	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	1,213.4
Municipal paid parking facilities										
Long- term parking spaces										
Miscellaneous lots	813	813	813	813	813	813	813	813	813	813
Union Pacific (CBD district)	98	98	98	98	98	98	98	98	98	98
Metra (Telegraph Road)	502	502	502	502	502	502	502	502	502	502
Short-term parking spaces	341	341	341	341	341	341	341	341	341	341
Component Unit										
Library services										
Books and non print materials	148,318	146,214	146,153	221,568	248,598	147,024	149,026	350,692	366,063	411,037
Registered borrowers	15,403	15,440	15,460	15,518	13,588	13,946	7,908	9,408	9,377	6,180
Fiscal yearbooks, items or materials circulation	450,876	410,852	383,561	376,144	551,232	366,128	346,603	262,366	350,541	288,572

Data Source

City departments

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

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

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

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

N/A equals data not available

City of Lake Forest Budget Acronyms

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

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

City of Lake Forest Budget Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Contractual Services- Services provided by external entities.

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

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

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

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

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

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

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

Expenditures- The cost of goods delivered or services rendered.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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