



THE CITY OF
LAKE FOREST

CHARTERED 1861

**LAKE FOREST, ILLINOIS
ANNUAL BUDGET
FISCAL YEAR 2022**

(MAY 1, 2021 TO APRIL 30, 2022)

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 2022
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**THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
MAY 1, 2021**

Introduction

It is my pleasure to submit the Fiscal Year 2022 (FY22) budget for your review and consideration. The FY22 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 FY22 budget maintains the high level of services the community has come to expect while proactively addressing the City's long-term financial challenges, including accelerated infrastructure investment and further enhancement of public safety pension funding. These strategic initiatives will reduce long-term liabilities, benefiting the City of Lake Forest for years to come.

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

Needless to say, FY21 was a year unlike any we have experienced in modern memory. The COVID-19 pandemic impacted our organization in unprecedented ways, both financially and in how we deliver services to the community. Although disruption to our local, state and federal economies adversely impacted City revenue collections, the FY21 budget largely managed to outperform projections. While many consumer-driven revenues were down compared to FY20, there were several silver linings in FY21. Spurred by a surging housing market, Real Estate Transfer Tax collections shattered initial forecasts, with building permit fees also exceeding expectations. And the Deerpath Golf Course had a record year, driven by a renewed demand for outdoor activities.

While the financial impacts of the pandemic remain present, Lake Forest is uniquely positioned to weather this storm without reducing our ability to provide services to

the community or deviating from the City's long-term priorities and initiatives. This is a testament to current and former staff and elected officials, who have left the City in strong financial position thanks to their fiscal stewardship. Conservative financial planning, with an emphasis on long-term horizons, is a hallmark of Lake Forest City government, and never have the benefits of this tradition been more apparent. In keeping with this tradition, City staff will be diligent in continuing to monitor the financial impacts of this crisis as the FY progresses, making adjustments as needed and maintaining an austere approach to managing the FY22 budget.

Beyond its immediate financial impacts, the pandemic also touched every corner of our organization and required us to rethink how we provide services to residents. FY21 began with public facilities closed and close personal interaction prohibited. By June 2020, our facilities reopened to the general public, with enhanced safety protocols proving successful in mitigating widespread COVID-19 transmission within our workforce and the broader public.

In the face of significant disruption caused by the pandemic, City staff demonstrated remarkable resilience and creativity in adapting our processes to ensure high-quality service continued being delivered to the community. Over the past year, innovation and ingenuity were more critical than ever, and the lessons we learned from this experience have created a more responsive, efficient and higher-performing organization for the future. I could not be more proud and appreciative of our City staff.

Despite a sluggish economic recovery and continued concerns about the future of State-shared revenues as Illinois grapples with its budget woes, the FY22 budget addresses a number of strategic priorities for the City, as identified by the City Council and through feedback received from the community. Notably, the City is actively investing in many critical capital improvements, across numerous asset categories, for the betterment of the City's long-term future. City staff will also leverage the recently-approved grant administration program to enhance the City's grant procurement and management processes in an effort to obtain outside funding to supplement the City's capital needs.

The FY22 budget continues investments in the City's data and technology capabilities, which will help drive future decision-making and resource allocation while enhancing the tremendous customer service provided to Lake Forest residents and businesses. In addition, funding is included to support continued marketing and communication efforts, as the City looks to capitalize on the explosive real estate market while furthering our communications outreach with current stakeholders. Several new initiatives are also proposed that will complement the City's increased emphasis on incorporating environmentally sustainable practices in the City's

operating and capital processes. Finally, the FY22 budget contains funding to continue updates to the City's Comprehensive Plan, a process that was stalled last year as a result of the pandemic. Specifically, updates to the Central Business District and Housing Chapters of the Comprehensive Plan are scheduled for FY22, with staff soliciting broad community input in helping shape long-term vision and direction for the City.

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. Beyond the impacts of the COVID-19 pandemic discussed above, the greatest threat to the City's financial outlook is the State of Illinois' failure to address its fiscal challenges. For a number of years, Illinois communities like Lake Forest have adopted budgets and operated while under direct financial threats of property tax freezes and reductions in State-shared revenues. The State of Illinois has consistently ranked among the states experiencing the greatest outward migration, creating broad downward pressure on local real estate markets. The State's inability to address its own pension obligations, as well as those of local governments, are creating unmanageable liabilities into the future. The Illinois General Assembly has struggled to make the tough decisions needed to balance its budget. The current COVID-19 pandemic has only magnified the State's unsustainable financial future. As of this writing, Governor Pritzker has recommended further reductions in State-shared revenues owed to municipalities as part of his budget proposal. City staff will diligently monitor any changes in the year ahead. 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.

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

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

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

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

Commitment to Our Vision and Strategy

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

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

In FY2018, the City Council adopted a new 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). It is tentatively expected that the City will embark on updating its Strategic Plan next year, in FY23. The priority goals of the current plan are as follows:



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Community Character, Safety & Health

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



Environmental Sustainability, Leisure & Recreation

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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 we develop goals for the future and deploy resources necessary to pursue and achieve those goals. An update on the Strategic Plan can be found later in this budget document or on the City’s web site at www.cityoflakeforest.com/strategicplan. In addition, the operating department narratives throughout the budget identify FY21 highlights and FY22 initiatives that correspond to Strategic Plan priority goals.

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

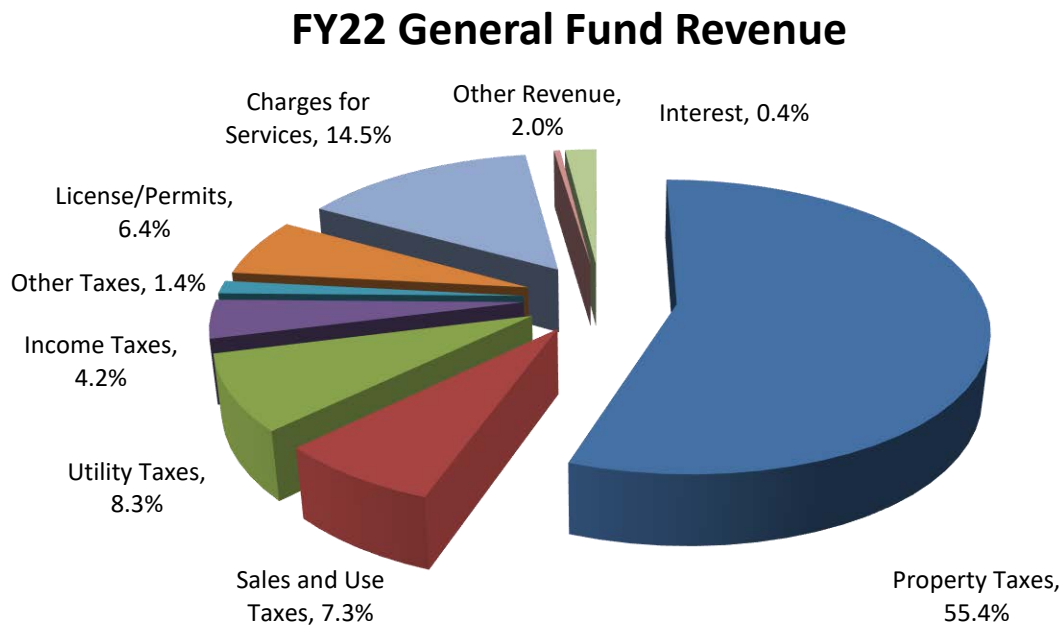
Strategic Plan update, while department-specific performance measures are included within the Department budget summaries.

FY22 Revenues and Expenditures

Total forecasted revenues for FY22 are \$92,516,982. The FY22 budget contains expenditures totaling \$91,822,048. This figure reflects a \$842,920 increase (.93%) compared to the FY21 amended budget and includes capital investments of \$13.3 million.

General Fund Revenues

The General Fund accounts for the vast majority of the City’s operating departments, including Police, Fire, Public Works, etc. Total FY22 General Fund revenues are projected at \$37,671,328. General Fund reserves are forecasted at \$29.5 million or 80.5% of revenues as of April 30, 2021 after transfers of \$1.55m to support the COVID-19 impacted Parks and Recreation Fund (\$500,000) and to fund one-time expenses (\$1.05m). As discussed above, this ensures that the City is well insulated from further revenue disruptions created by a sluggish COVID-19 recovery, or future adverse State action. General Fund revenues are projected to increase \$1.7 million or 4.87% over the FY21 budget. An overview of general fund revenues is summarized in the chart below:



General Fund Revenue Highlights:

- Last December, the City Council approved a **3.97% increase** in the tax levy for all City functions (including Recreation, Library and Debt Service). The increase includes the permitted 2.30% tax cap limitation plus new growth. The levy increase beyond the 2.30% referenced above was approved to fund State-mandated public safety (police and fire) pension costs. **The average increase to an existing Lake Forest household is approximately \$132 on an \$800,000 home.**

General Fund Expenditures

The FY22 General Fund budget, which includes personnel, materials, and transfers to other funds, is \$37,662,118 which is \$.7 million or 1.79% above FY21 budgeted expenses. The FY22 General Fund budget is as follows:

General Fund	FY2021 Budget	FY2022 Budget	\$ Change	% Change
Operating	\$36,043,437	\$36,507,118	\$463,681	1.29%
Capital Expenses	155,000	905,000	750,000	483.87%
One-Time Transfers	800,000	250,000	(550,000)	(68.75)%
Total	\$ 36,998,437	\$37,662,118	\$663,681	1.79%

General Fund expenditure highlights include:

- Total **personnel costs**, inclusive of pension and insurance benefits, are expected to **increase \$1.2 million (4.6%)** over the FY21 budget, with the pension cost increase alone accounting for \$656,000 of the total increase. The proposed increase encompasses the following:
 - A general pay plan adjustment of 2.5%;
 - Approved range adjustments for employees still working their way through the pay plan;
 - IMRF, Fire and Police pension plan contributions;
 - Health, dental and life insurance, as well as miscellaneous benefits.
 - **Total City-wide full-time equivalent positions will increase by one position for FY22, a Management Analyst position in the City Manager’s Office.**
- Especially noteworthy is the increase in Capital Expenses for FY22. This year’s budget shifts \$750,000 in ongoing capital replacement from the Capital Fund to

the General Fund, recognizing that this ongoing expense is appropriately funded from ongoing revenue.

Capital Improvement Fund

The total FY22 **Capital Improvement Fund** budget is \$9.4 million. These projects are financed through Real Estate Transfer Tax revenue, property tax levy, home rule sales tax, grants/contributions, bond proceeds, excess operating revenues, one-time impact fees and receipts from the sale of City-owned property.

The City’s capital needs continue to exceed current funding levels. In 2019, the City completed a comprehensive inventory of its capital assets to ensure that all asset categories are represented in the long term capital improvement planning process. In recent years, the City Council authorized a new property tax levy specific to capital improvements, and an increase in the City’s Home Rule Sales Tax rate from .5% to 1.0% effective July 1, 2019. These changes have increased the ongoing annual revenue available to meet capital needs from \$2.3 million in FY16 to a projected \$3.7 million for FY22. 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 FY22 is \$1.4 million.

Notable Capital Improvement projects for FY22 include:

- Burr Oak Storm Sewer Improvements \$ 4,300,000
- Road and Bridge Improvements/Sidewalks/Curbs* \$ 1,035,000
- Storm Sewer Lining and Improvements \$ 1,680,000
- Bridge Improvements \$ 375,000
- Beach Profile Study & Bluff Stabilization Design \$ 375,000
- Innovation and Technology Initiatives \$ 177,000

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 FY22 is \$660,000 (budgeted in the Capital Improvement Fund). The equipment purchases proposed in the budget are consistent with the City’s 10-year equipment replacement plan.

Significant expenditures for **capital equipment** include:

- Replacement Front Load Garbage Truck \$340,000
- Replace two police vehicles \$ 65,000
- Replace one fire vehicle and refurbish fire engine \$130,000
- Purchase new Mini-Loader – Streets Division \$125,000

The FY22 Budget for the Capital Fund also includes \$62,500 to specifically address environmental sustainability as part of budgeted initiatives.

Other Funds

The City’s Enterprise Funds are generally self-supporting operations, such as the Water Plant and Deerpath Golf Course, which assess user fees intended to fund the full cost of operations, including capital needs. Special Revenue Funds (i.e., Parks and Recreation, Senior Services) are partially funded by property taxes. The FY22 budgets for the City’s primary Enterprise and Special Revenue Funds, including capital improvements and equipment, are as follows:

	FY21 Budget	FY22 Budget	\$ Change	% Change
Water/Sewer Operating	\$ 8,329,802	\$ 8,204,788	\$(125,014)	-1.50%
Golf	2,100,668	2,454,651	353,983	16.85%
Cemetery	2,612,523	1,021,599	(1,590,924)	-60.90%
Parks/Recreation	9,407,411	9,226,650	(188,761)	-1.92%
Senior Services	605,708	603,740	(1,968)	-0.32%

Other Fund Budget Highlights:

A decrease in the Water/Sewer Operating Fund is due to reduced debt service costs associated with a 2019 refunding. An increase in the Golf Course budget is primarily due to one-time capital expenses. Conversely, the decrease in the Cemetery Fund budget is related to a \$1.6 million capital project budgeted in FY21. Reductions in the Parks/Recreation Fund and Senior Services Fund is minimal but largely attributable to lingering COVID 19 impacts on programs. The City Council has approved fee adjustments that are expected to generate \$8,153 in additional Parks and Recreation Fund revenues; \$181,999 in additional Water and Sewer Fund revenues; and \$27,053 in additional Golf Course Fund revenues for FY22.

In addition to the operating budget shown above, the total FY22 **Water and Sewer Fund capital budget** is \$1.2 million, compared to FY21 estimated expenditures of \$1.7 million. The City completed improvements totaling \$800,000 in FY21 for manhole lining and Inflow/Infiltration improvements on public properties as a result of the City’s smoke testing program. In FY22, the City will install water distribution pressure sensors (\$360,000), overhaul the Spruce Lift Station pump (\$100,000), clean the 42” and 24” intake lines (\$185,000) and make valve repairs (\$300,000). The proposed improvements are set forth in the City’s five-year Capital Improvement

Plan (CIP) that has been reviewed by the Finance Committee and Public Works Committee in recent months.

The **Parks and Recreation Fund** will merit close monitoring in FY22, as recovery from the COVID-19 pandemic may continue to adversely impact program offerings. In addition, the **Deerpath Golf Course Fund** may be impacted by short-term course disruptions resulting from the Deerpath/41 pump station project. Once complete, this project should enhance the overall appearance of the course through the creation of two new permanent water hazard features.

FY22 Priorities and Initiatives

The FY22 budget addresses a number of key issues and priorities for the City. Certain programs initiated in FY21 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 FY22 include:



Implementing a comprehensive City-wide grant outreach and administration program.



Support the implementation of the City's new marketing and communications campaign.



Continue to pursue opportunities for intergovernmental cooperation with neighboring communities and grant funding from Federal and State agencies.



Continue coordinating COVID-19 related communication and outreach across all communication modalities.



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



Complete a comprehensive inventory and management plan for the protection, preservation and maintenance of the City's natural areas.



Resume the process for updating the City's Comprehensive Plan, with an emphasis on the Central Business District and Housing chapters.



Explore opportunity to offer increased service and information to the public digitally through the new City website and Lake Forest Now mobile application.

FY21 in Review

As noted earlier, FY21 was a year of unprecedented disruption. In spite of this, City staff and the City Council remained steadfast in their daily professionalism and commitment to the City's prosperity and all should be commended for their efforts in making FY21 successful for Lake Forest.

A review of FY21 should appropriately first recognize the efforts of City staff to adjust service operations in response to the COVID-19 pandemic. From expanding electronic customer self-service functions to providing innumerable remote services that were traditionally only offered in-person, City staff rose to the occasion. The fact that staff excelled in spite of the immediate challenges posed by required physical separation as well as the personal stresses of disrupted child care and education, caring for family members, etc. speaks volumes about the remarkable professionalism of our workforce.

Beyond maintaining core service offerings in the midst of a pandemic, City staff also managed to implement several critical new initiatives in FY21 that will benefit the community for years to come. FY21 saw the successful development of a new City website, which provides enhanced functionality and improved aesthetics from the prior site. In addition the City unveiled its new dedicated mobile app, which will serve as a critical tool for residents to conduct business and access information from a centralized platform. Further enhancements to the app's functionality will remain a high priority for FY22. The City also initiated its new marketing and communications campaign, which included a successful execution of the "Lake Forest Station" pop-up shop to support local non-profit agencies, the launching of a new City blog "LF Love" and the establishment of a digital marketing campaign to more strategically target prospective residents.

In response to the pandemic, the City Council approved a local business stimulus program to help provide critical assistance to ailing retailers. In addition to financial assistance offered through the program, the City also demonstrated enhanced flexibility in accommodating expanded outdoor dining and retail options. This proved successful, creating an enhanced vibrancy in the City's business districts, and is likely to continue in FY22. Staff is confident that these efforts will compliment

renewed interest in the City's business districts by restaurants and other local businesses in the year ahead.

Finally, the City made significant capital investments across all asset categories to further address long-term liabilities. In addition to funding numerous construction projects, the FY21 capital budget supported important design work for projects proposed for completion in FY22 as part of the City's multi-year approach to capital planning. FY21 also saw further incorporation of environmental sustainability into the City's capital planning processes, when appropriate, which will continue into FY22 and beyond.

At the conclusion of FY21, General Fund revenue collections are projected to exceed initial forecasts by more than \$700,000. The variance is largely attributable to income tax revenue (\$706,000), building permit revenue (\$627,000) and unanticipated COVID 19 relief (\$849,000) that more than offset budgetary shortfalls including utility tax and interest income. General Fund expenditures are estimated at \$1.1 million under budget, primarily due to personnel vacancy savings for FY21 projected to total nearly \$600,000. The City's General Fund balance is projected to remain consistent with FY20 after transferring \$1.55 million to other funds. In October 2019, the City Council amended its Fiscal Policy to state that General Fund surpluses may be considered each year-end for transfer to one-time expenses.

Conclusion

The City of Lake Forest consistently engages in a thoughtful review of its fiscal policies, practices and funding priorities. We continually search for ways to more effectively and efficiently meet the service level demands of our residents. City staff actively seek outside funding for capital projects, and the community is fortunate to have a citizenry that donates generously to civic projects, whether they be publicly or privately administered. The City is not content to sit by and let outside influences dictate our future. We will continue to make financial decisions with a focus on controlling our own destiny. The City Council routinely demonstrates its ability to make thoughtful and sometimes difficult decisions to maintain the vibrancy and desirability of Lake Forest as a community. At an unprecedented time when there are many unknowns, the City's tradition of maintaining conservative financial practices has positioned us to be able to deliberately plan for the future and weather storms like the current public health and financial crisis we are experiencing.

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

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

Respectfully submitted,

A handwritten signature in 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 2022

Statement of Policy Purpose

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

These policies will be reviewed annually.

Policy Goals

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

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

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

City Council Fiscal Policy

I. Overall Budget Guidelines

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

City Council Fiscal Policy

10. Work actively with legislators and Councils of Government in passing legislation that promotes effective local government. Emphasis should be given to reducing unfunded mandates, controlling pension and other personnel costs, and opposing legislation that adversely impacts the costs or operations of local government.

II. Expense Guidelines

Personnel

1. The Council will seek to maintain authorized personnel at the lowest levels possible consistent with the service plan and service levels authorized.
2. Adjust the personnel pay plan consistent with market rates for positions with comparable responsibilities.
3. Fully fund annual obligations for all employee pension plans pursuant to the **City's Pension Funding Policy** (as may be amended by City Council) and the State of Illinois Compiled Statutes, as determined annually by an independent actuary. Continue efforts to seek action by the Illinois General Assembly for pension reform to ensure fiscal sustainability.
4. Fund other post-employment benefit (OPEB) costs on a pay-as-you-go basis, while also setting aside reserves in the Self Insurance Fund to meet future obligations. Reserves shall be set aside annually using a fifteen-year amortization period beginning May 1, 2015, based upon the most recent actuarial valuation.
5. Be a leader among Illinois municipalities in maintaining fiscally prudent compensation policies and identifying alternative methods for attracting and retaining quality employees.

Operating Costs

1. Fully budget anticipated expense for an average operating year.
2. Maintain a contingency budget for unanticipated expenses.
3. Review all contract services and other charges for cost effectiveness and to determine if there are alternative methods to perform these services at less cost.
4. Review the potential for and desirability of outsourcing/contracting services for each City operating department.
5. Follow funding priorities that emphasize efficiencies and economy with established criteria. Such criteria may include the number of residents benefiting

City Council Fiscal Policy

from specific services or programs and/or the value or significance of the benefit derived from specific services or programs.

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

Program Expansions

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

New Programs

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

Capital Budget

1. Make all capital improvements in accordance with an adopted Capital Improvements Program (CIP).
2. Conduct a detailed analysis of the capital improvement proposals for the current year, review projects identified for future years, and establish a five year capital improvement plan. Review the funding methods for all projects proposed to reflect financial implications and to determine whether the project is justified at this time.
3. Conduct a detailed review of all capital equipment requests to determine current needs, cost effectiveness, and ramifications if deferred or eliminated.
4. Coordinate development of the capital budget with development of the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts. Following completion of any project, conduct a post project review.

City Council Fiscal Policy

5. **Identify the “full-life” estimated cost and potential funding source for each capital project proposal before it is submitted to the Council for approval.**
6. Maintain level and complete budgeting for building and capital equipment to avoid erratic changes from year to year for on-going maintenance and replacement of City facilities and equipment. Fund recurring/maintenance capital expenses from recurring revenue sources.
7. Abide by the following financing parameters for the establishment of a special service area:
 - Amortization period: not to exceed 20 years or the estimated useful life of the improvements, whichever is less;
 - Interest rate: market rate at date of bond sale, or
 - City financed projects: not less than the Municipal Market Data rate for uninsured Aaa rated bonds + 2%. Rate will be set on the construction start date;
 - All financing, legal and other related costs shall be included in the cost of the project;
 - The City will typically finance a maximum **residents’ share** of \$500,000 annually. For projects greater than \$500,000, a bond sale may be conducted.
 - If the City is required to provide related capital project funding earlier than planned due to the establishment of the SSA, the funding shall be from General Fund fund balance. At no time shall the establishment of the SSA cause the General Fund fund balance to **fall below its established minimum benchmark.**

III. Revenue Guidelines

1. Maintain a diversified and stable revenue structure to shelter the City from short-term fluctuations in any one revenue source. Minimize reliance on State and/or Federal revenues to fund core services.
2. The City Council will determine tax levy allocation amounts to the General Fund, Police and Fire Pension Fund, IMRF/Social Security, Park and Recreation Fund, Special Recreation and the Library.
3. Conservatively but realistically review and estimate projected revenues.
4. Institute user fees and charges for specialized programs and services in the City, as well as conduct an annual detailed analysis of all user fees, charges, and fines to assure proper charges for services and recommend appropriate changes.

City Council Fiscal Policy

5. Conduct the annual detailed review of all Enterprise Fund charges, (i.e., water and sewer, golf) and recommend cost effective changes in line with operating expenses and capital needs.
6. Routinely identify intergovernmental aid funding possibilities. However, before applying for or accepting intergovernmental aid, the City will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment. Therefore:
 - ◆ All grant applications, prior to submission, must be approved by the City Manager.
 - ◆ No grant will be accepted that will incur management and reporting costs greater than the grant amount.
 - ◆ All grant requirements will be reviewed and understood prior to entering into the grant agreement.
7. In 2002, Lake Forest voters approved a referendum authorizing a .5% sales tax for expenditure on public infrastructure located in the City. Recognizing an immediate need for storm water system improvements, the City issued bonds in 2003 and 2004. The revenue generated by the .5% sales tax is utilized to make the **debt service payments on this debt. A minimum reserve of one years'** principal and interest payments is maintained in the Sales Tax .5% funds. Surplus revenues exceeding the minimum reserve may be considered for other public infrastructure improvements annually by the City Council.

IV. Reserve Policies

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

City Council Fiscal Policy

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

- 4. The City will seek to maintain minimum fund balance targets (unrestricted net position for proprietary funds) in each fund which reflect considerations such as revenue volatility and necessary contingencies. It is noted that certain funds are subject to five year financial forecasts, debt service coverage requirements and/or may be accumulating fund balance to address future capital needs, warranting a fund balance in excess of the minimum target. Loans made from fund reserves are considered long-term investments and shall be included in the fund balance target calculation. In the event fund balance falls below the established target for a particular fund, the City shall establish a plan to return the fund balance to its target. The fund balance targets by fund or category of funds is as follows:
 - General Fund – see Section IV.2
 - Parks and Recreation Funds (combined) – 25% of operating revenue
 - Other Non-major Special Revenue Funds – 10% of operating revenue
 - Debt Service Funds – N/A
 - Capital Project Funds – The Capital Improvement Fund should maintain sufficient fund balance (minimum of \$1 million) to address unanticipated capital expenses not foreseen during the annual CIP and budget development process.
 - Water and Sewer Enterprise Fund/Operating – 33% of operating revenue plus **one years’ debt service + \$500,000**
 - Water and Sewer Enterprise Fund/Capital – 0%
 - 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 February 6, 2017, 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.

City Council Fiscal Policy

3. The City will, where permitted by law, pool cash from its various funds for investment purposes.
4. The City will invest City revenue to maximize the rate of return while maintaining a low level of risk.
5. The City will review contractual consolidated banking services every five years.

VI. Debt Policies

1. The City will not fund current operations from the proceeds of borrowed funds.
2. The City will confine long-term borrowing to non-recurring capital improvements, projects, or equipment that cannot be financed from current financial resources.
3. The City will analyze market conditions, and long-term capital needs assessments, prior to debt issuance to determine the most advantageous average life. The debt structure may be lengthened during low interest rates and shortened during high rates.
4. The City will look for both current and advance refunding opportunities in order to save interest expense.
5. **The City's debt capacity shall be maintained at a level consistent with available Moody's Guidelines to maintain our Aaa rating.**
6. The City recognizes the importance of underlying and overlapping debt in analyzing financial condition and will regularly analyze total indebtedness including underlying and overlapping debt.
7. The City will maintain good communications about its financial condition with bond and credit rating institutions.
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).**

City Council Fiscal Policy

3. The City will strive to collect the majority of its receivables within thirty days.
4. The City will retain the right to perform financial, compliance, and performance audits on any entity receiving funds or grants from the City.
5. The City will engage an independent firm of certified public accountants to perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS), and will have these accountants publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.
6. The Audit Committee is responsible for recommending the selection of the **independent firm of certified public accountants (the Council's external auditor)** to perform an annual financial and compliance audit, defining the audit scope and receiving the report of the auditor.
7. The City will annually seek the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
8. The City will follow the below fund balance classification policies and procedures.
 - A. Committed Fund Balance shall be established, modified or rescinded through a City Council resolution.
 - B. Assigned Fund Balance will generally follow the approved budget and may be assigned to a specific purpose by the Finance Director.
 - C. In the General Fund, the City considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, followed by committed amounts then assigned amounts. Unassigned amounts are used only after the other categories of fund balance have been fully utilized.
 - D. In governmental funds other than the General Fund, the City considers restricted amounts to have been spent last. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City will first utilize assigned amounts, followed by committed amounts then restricted amounts.

Other Applicable Financial Policies:

- Pension Funding Policy
- Investment Policy

Amended: 1/19/21 Finance Committee



CITY OF LAKE FOREST FY2018—FY2022 STRATEGIC PLAN

MAY 1, 2021 BUDGET UPDATE

The City of Lake Forest’s first Strategic Plan was developed in the early 1990s and the community principles it included still resonate today. This Plan was updated in 2005 and again in 2011 to reflect changes and new realities in the community, while respecting the City’s long-held principles of careful and thoughtful planning. The FY2018—FY2022 Strategic Plan is built upon the founding principles and core values of the City of Lake Forest, as well as those in the previous Strategic Plans. The Strategic Plan is a guide and is designed to accommodate changing circumstances while retaining a commitment to strategic priorities and their corresponding goals.

The Strategic Plan offers the City direction, while honing in on issues that are critically important to preserving and enhancing the quality of life in Lake Forest. Each department within the City utilizes the Strategic Plan to reflect on its mission, goals and objectives for a given year. These are reflected in each department’s budget narrative included in the City’s Comprehensive Fiscal Plan (Budget). For example, the City’s Finance Department recognizes that receiving the Government Finance Officers Association annual award for excellence in financial reporting promotes fiscal stewardship by ensuring the public is well informed and understands the financial condition of the City.

The priority goals selected for the FY2018—FY2022 Strategic Plan are included below:

- Fiscal Stewardship
- Business & Economic Vitality
- Housing Diversity & Residential Development
- Community Character, Safety, and Health
- Environmental Sustainability, Leisure and Recreation
- Multi-Modal Transportation & Infrastructure

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.

- Issued the City's first Budget in Brief and Popular Annual Financial Report using the online OpenGov Stories platform
- Coordinated and guided the Audit Committee through a competitive review and selection process for auditing services
- Facilitated small business grants to Lake Forest businesses to assist with Covid-19 hardships
- Implemented a City-wide citizen request and work order management solution
- Placed in service various new Fire Department apparatus including a donated rescue boat
- Implemented business intelligence software analysis tools to support various operating departments
- Transitioned to full digital recruitment, onboarding, and performance evaluation
- Adopted changes to contain benefit costs, protecting the sustainability of the City's insurance plans

BUSINESS & ECONOMIC VITALITY



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

- Established an internal Parking Advisory Committee to explore, analyze and recommend policies to improve the municipal parking program in commercial districts
- Supported, through permit approvals and inspections, the opening of The Forester, the new Hyatt Place Hotel in Conway Park
- Provided support to restaurants, retail and service businesses during the pandemic by allowing service expansions, outdoor seating, and signage accommodations
- Supported the buildout of four new restaurants scheduled to open in 2021

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.

- Increase production and availability of new housing units, rental and ownership opportunities adjacent to the Central Business District
- Partnered with Community Partners for Affordable Housing to increase rental and ownership of affordable housing options in the City
- Supported a significant increase in home sales by adjusting staff roles to accommodate inspections and building permit requests

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.

- Implemented various digital technology enhancements (i.e. financial transparency portal, camera upgrades, online community calendar, permit and inspection software, etc.) to promote community engagement and transparency
- Hosted various community events, recreational pursuits and family-friendly programming
- Designed and launched a new City website
- Completed final design phase of the Cemetery's Memorial Garden Project (Phase II)
- Successfully reinvented various programs, special events and classes to provide community and recreational pursuits throughout the Covid-19 pandemic

ENVIRONMENTAL SUSTAINABILITY, LEISURE & RECREATION



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

- Completed Emerald Ash Borer Insecticide Treatment Program
- Continued to administer a professional recycling campaign (Rethink Recycling) aimed at reducing the City's recycling contamination rate
- Completed various ravine restoration projects in the Cemetery Ravine and the Rosemary Ravine utilizing sustainable and green infrastructure best management practices
- Established and launched a new Environmental Sustainability Committee of the City Council
- Completed extensive athletic field drainage and stormwater management improvements

MULTI-MODAL TRANSPORTATION & INFRASTRUCTURE



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

- Completed a comprehensive citywide bridge inspection program
- Successfully completed a pilot program to provide snow and ice removal on Illinois Routes 43 and 60 (Waukegan Road & Townline Road)
- Assisted IDOT with development of their Deerpath & Route 41 Pump Station Project
- Completed the Old Elm & Timber Storm Sewer and Forest Hill Watermain Project
- Installed GPS tracking devices on snow equipment to evaluate efficiency of snow operations

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 FY2022 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 – FY022 Strategic Plan:



Fiscal Stewardship

	TARGET	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimate	FY2022 Budget
Bond Rating	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
General Fund Balance % of Revenues	35% plus Sick/Vac liability	74.4%	78.0%	80.7%	82.5%	81.2%

- The City’s Aaa Bond rating from Moody’s Investors Service was affirmed in November 2019 in conjunction with the City’s 2019 General Obligation Refunding Bonds issue.
- General Fund reserves are critical to ensuring the City’s ability to address unanticipated impacts to revenues or expenses. Due to concerns with the State of Illinois’ fiscal crisis, as well as potential loss of State-shared revenues or limitations on the City’s ability to levy property taxes, the City has increased its General Fund reserves.



Community Character, Safety and Livability

	TARGET	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimate	FY2022 Budget
Fire Department:						
Average Response Time	<5:00	5:02	4:54	<5:00	5:22	<5:00
ISO Rating	3	3	3	3	3	3
Police Department:						
Violent Crime/100,000 Pop	70.0	42.3	30.76	70.0	40.25	60.0
Property Crime/100,000 Pop (*includes IDES Fraud)	750.0	656.1	1861.5*	750.0	1733.3*	700.0

- 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.
- Crime statistics – Lake Forest crime statistics indicate that the City is a safe place to live, work and visit. Data is reported on a calendar year basis as of March 2021 and compare favorably to a national average of 366.7 and 2,109.9 respectively as of September 2019.



Environmental Sustainability, Recreation and Leisure

	TARGET	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimate	FY2022 Budget
Recreation % of households served	40%	38%	41%	40%	31%	40%
Average Age of Playgrounds	10	8	9	10	10	11

- A continuing change in demographics and homes for sale throughout the City has impacted the total number of households served.
- As the City replaces playgrounds, the average will drop. No playground improvements are planned for FY2022, but one each is planned for FY23 and FY24.



Housing Diversity and Residential Development

	TARGET	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimate	FY2022 Budget
Permits Issued/ Average Time to Obtain Permit	15 business days/5 for fast track	90%	92%	N/A	93%	N/A
Addition of Diverse Housing Types		26 condos 2AF	5 condos 3 SL/CL 10 TH/D 2 AH	N/A	6 condos 4 SL/CL 10 TH/D 2 AH	N/A

- The implementation of new building permit and inspection software has resulted in increased efficiency in processing permits. All internal plan reviews are now done digitally and many residents, architects and contractors are taking full advantage of the online

services. Routing of plans for review is more efficient and tracking of the progress of reviews is significantly improved.

- As a result of a high volume of home sales, building permit activity is strong with additions, kitchen and bath upgrades and the installation of swimming pools ranking as high priorities for new home buyers.
- In recent years, the City has seen development of a greater mix of housing types. Housing options include units of different sizes, at various price points and both ownership and rental options. Legend: APT (apartments); TH/D (Townhome/Duplexes); SL/CL (small lot-cluster homes); AH (affordable homes).



Multi-Modal Transportation and Infrastructure

	TARGET	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimate	FY2022 Budget
Pavement Condition Rating	77	79	83	77	84	77
Vehicular Bridge Sufficiency Rating	72	75	73	72	73	72

- For FY2022, the City has budgeted \$850,000 for annual street resurfacing. The City's ratings are based on a triennial independent assessment, last conducted in FY2020.
- Annual Sufficiency Rating of 14 City-owned vehicular bridges (rating >50 is considered satisfactory (Source: Illinois Department of Transportation)).



Business and Economic Vitality

	TARGET	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimate	FY2022 Budget
New Development and Redevelopment in and around business districts	2 Sites	3	2	2	2	2
Overall Occupancy Rates	=> 95%	97%	95%	95%	95%	97%

- On an ongoing basis, the City works to support property owners and developers involved in renovation of existing buildings and tenant space as well as redevelopment of sites that offer opportunities to enhance the vitality of the business districts and the quality of life in the community.

- New housing opportunities near the Central Business District are drawing people into the area.
- Despite the pandemic, 4 new restaurants are anticipated to open this Spring with additional new restaurants pending.
- Occupancy rates fluctuate on an ongoing basis however, in general, overall occupancy rates in Lake Forest are consistently high in comparison to other communities. 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.

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

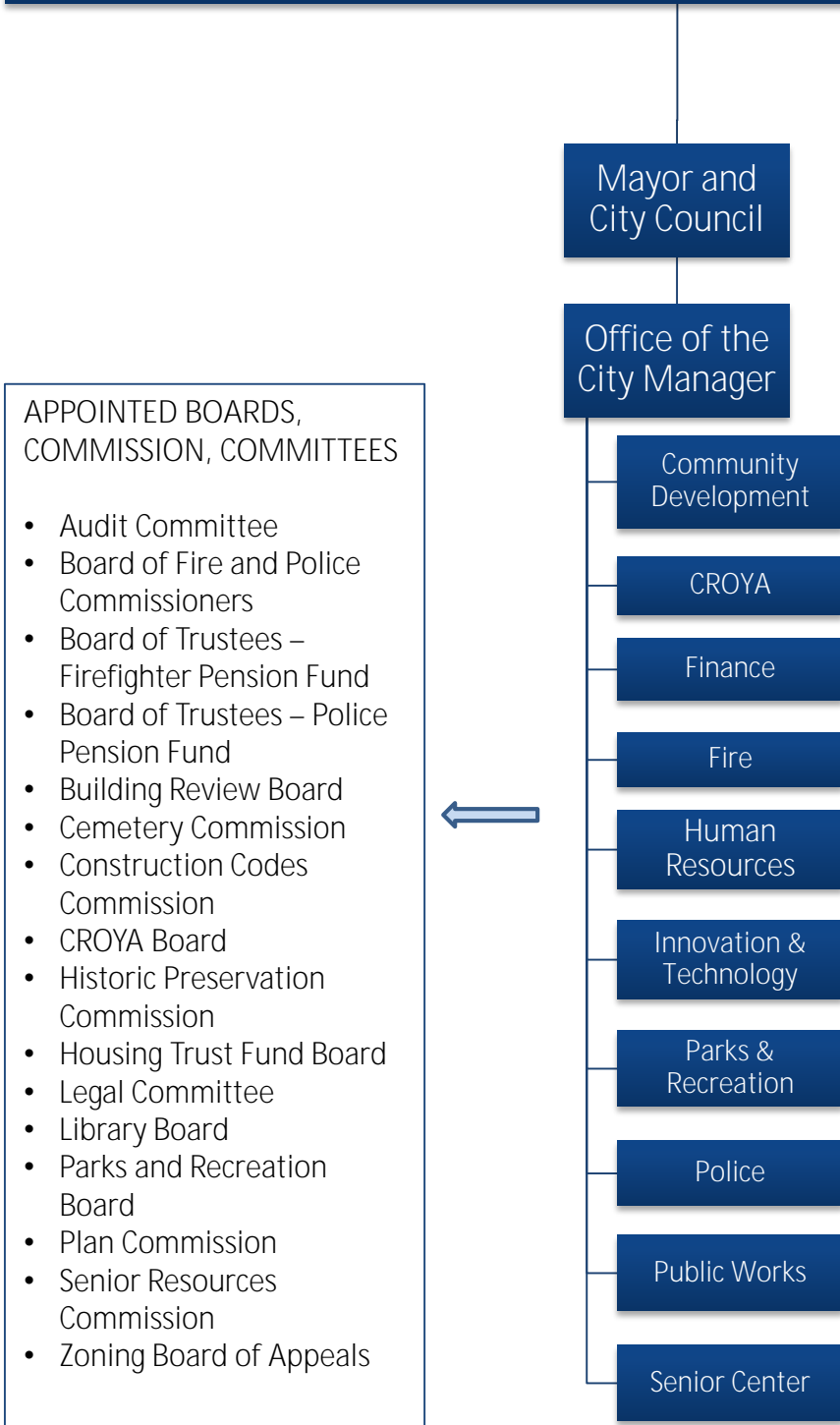
Illinois

For the Fiscal Year Beginning

May 1, 2020

Christopher P. Morill

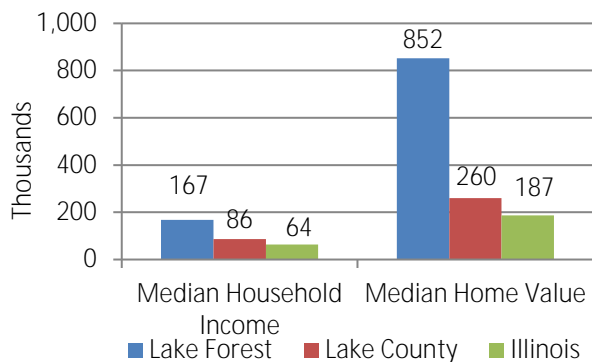
Executive Director



The City of Lake Forest
City Profile



The City of Lake Forest was incorporated as a city under a charter granted by the Illinois State Legislature in 1861 and amended in 1869. Lake Forest is a residential community of 19,375 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.”



In its American Community Survey, 2014-2018 estimates, the U.S. Census Bureau reported the City had a median household income and median home value significantly higher than comparable figures for Lake County and the State of Illinois.

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 2019. 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.

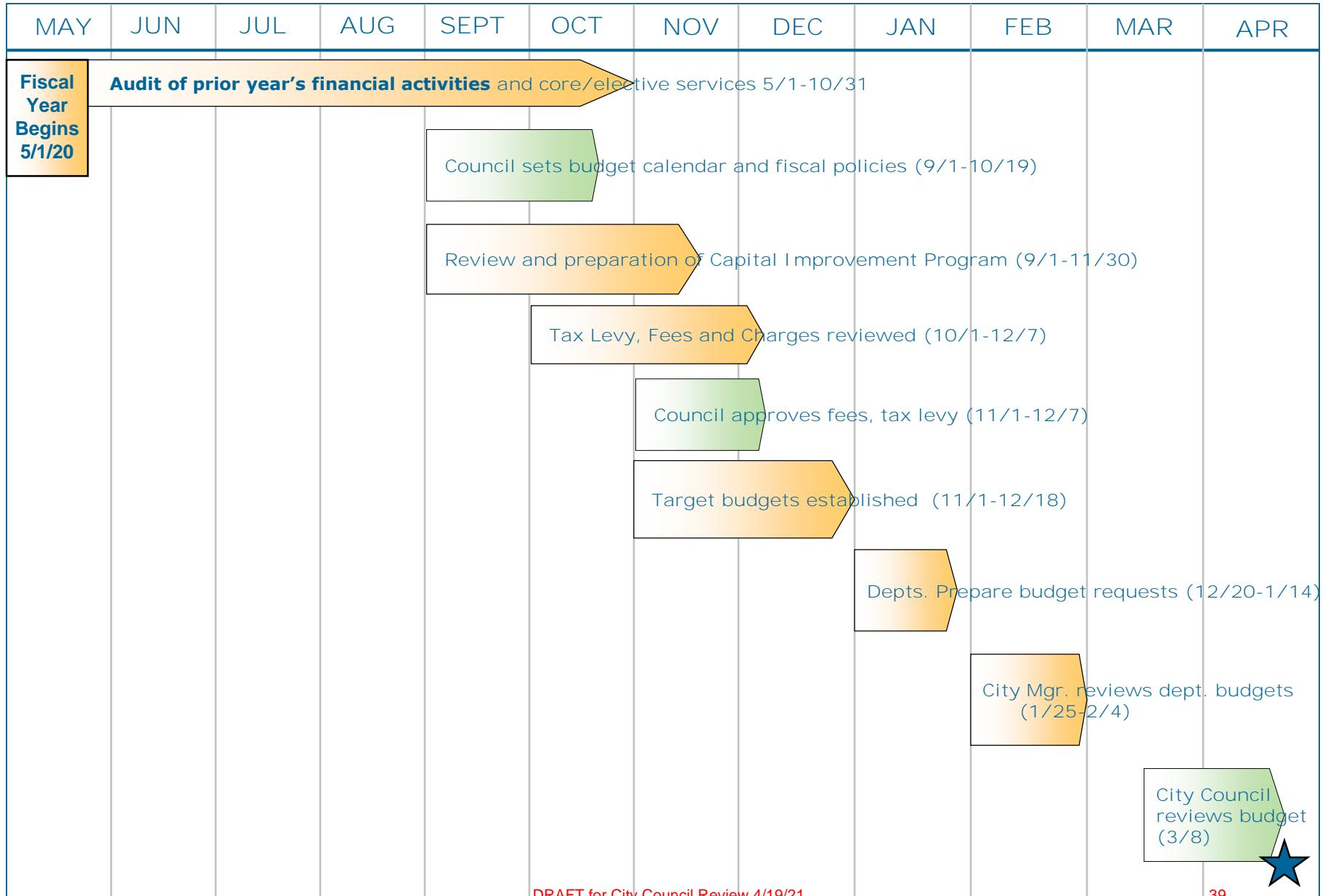
The Appropriation Ordinance includes any approved rollovers of prior year budget amounts that were **deferred or not completed by fiscal year end. These rollovers are added to the City's original approved** budget in July. In addition, the Appropriation Ordinance provides for a **"contingency" in each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

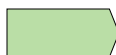
A budget workshop is conducted in November with the Finance Committee of the City Council. This workshop is focused on the tax levy and fee recommendations, as well as the five-year capital improvement program. Following City Council adoption of the tax levy and fees in early December, the Finance Department 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 19 for the FY22 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.


Comprehensive Financial Program -- FY2022 Budget Timeline



DRAFT for City Council Review 4/19/21

 = Council Action

 = City Staff Action

 = City Council Adopts Budget 4/19/21

City of Lake Forest
Fund Listing

#	Fund Name	Budgeted?	Appropriated?	CAFR Reporting Fund Type	Major/ Non-Major	Comments	
101	General - primary operating fund	Yes	Yes	General	Major	Funds 101-120 are combined for CAFR	
120	Flex-unused flex spending	Yes	Yes	General	Major		
201	Park and Public Land - park impact fees	Yes	Yes	Special Revenue	Non-Major	Funds 220-224 combined for CAFR	
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		
223	Parks Equip Reserve-capital reserve*	Yes	Yes	Special Revenue	Major		
224	Special Recreation-Special Rec tax levy	Yes	Yes	Special Revenue	Major		
230	Cemetery - operation of City cemetery	Yes	Yes	Special Revenue	Non-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	Non-Major	All Debt Service Funds are combined for CAFR; appropriation authority is granted with individual bond ordinances, except for transfers out	
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			
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			
501	Water and Sewer - utility operating fund	Yes	Yes	Enterprise	Major	Funds 501-508 combined for CAFR	
508	Wat and Sew Capital-water/san sewer cap	Yes	Yes	Enterprise	Major		
510	Deerpath Golf Course - utility 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		

* Fund Closed in FY21

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						•					
201 Park and Public Land							•				
202 Motor Fuel Tax									•		
205 Emerg Telephone					•		•				
210 Senior Resources							•				
220 Parks and Recreation							•				
223 Parks Equip Reserve							•				<i>Fund Closed FY21</i>
224 Special Recreation							•				
230 Cemetery							•				
245 Foreign Fire					•		•				<i>Separate Board</i>
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				•							
501 Water and Sewer				•						•	
508 Wat and Sew Capital										•	
510 Deerpath Golf Course							•				
601 Fleet										•	
605 Liability Insurance				•		•					
610 Self Insurance				•		•					
701 Fire Pension					•						<i>Separate Board</i>
702 Police Pension								•			<i>Separate Board</i>
709 Trust Care Funds							•				<i>Non-budgeted Fund</i>
752 Special Assessment			•								<i>Non-budgeted Fund</i>
240 Library											<i>N/A - component unit</i>

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**.

Governmental fund budgets (General/Special Revenue/Debt Service/Capital Projects) are adopted for all funds on a basis consistent with GAAP. 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 loans 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	FY21 YE Estimate		Fund Balance	FY22 Budget		Fund Balance
	<u>5/1/2020</u>	<u>Rev</u>	<u>Exp</u>	<u>4/30/2021</u>	<u>Rev</u>	<u>Exp</u>	<u>4/30/2022</u>
101 General	29,492,085	36,638,307	36,644,757	29,485,635	37,671,328	37,662,118	29,494,845
120 Flex	85,300	45	7,150	78,195	50	9,800	68,445
201 Park and Public Land	1,090,021	475,487	1,174,809	390,699	33,836	0	424,535
202 Motor Fuel Tax	1,756,550	1,391,709	1,750,000	1,398,259	761,271	267,697	1,891,833
205 Emerg Telephone	626,227	445,176	283,579	787,824	443,000	304,357	926,467
210 Senior Resources	146,245	548,636	548,636	146,245	604,085	603,740	146,590
220 Parks and Recreation	623,475	8,170,784	8,170,784	623,475	9,258,078	9,226,650	654,903
223 Parks Equip Reserve	212,133	116,678	328,811	0			0
224 Special Recreation	456,911	486,239	491,388	451,762	504,995	504,995	451,762
230 Cemetery	8,065,569	2,447,190	2,634,269	7,878,490	836,500	1,021,599	7,693,391
245 Foreign Fire	263,004	160,441	75,000	348,445	125,500	300,000	173,945
247 Police Restricted Funds	89,802	27,950	26,000	91,752	38,500	91,000	39,252
248 Housing Trust	1,209,518	35,200	411,500	833,218	45,000	650,000	228,218
311 Capital Improvements	11,315,876	6,022,368	5,548,198	11,790,046	4,494,580	9,406,452	6,878,174
322 Laurel/Western TIF	(743,104)	857,897	811,547	(696,754)	1,190,000	951,815	(458,569)
422 SSA 25 Knollwood Sew	17,499	77,110	76,275	18,334	80,350	79,350	19,334
423 SSA26 Waukegan Sew	5,514	21,401	20,826	6,089	21,708	21,108	6,689
424 SSA 29 Saunders Rd	8,411	150,890	149,943	9,358	152,953	151,904	10,407
425 2004B/2011B Storm	1,714,394	525,200	523,175	1,716,419	534,700	1,024,975	1,226,144
428 2009 GO Bonds	35,053	256,345	256,045	35,353	253,500	253,200	35,653
429 2010 GO Bonds	50,614	577,625	577,222	51,017	582,663	582,263	51,417
432 2013 Refunding 2010A	30,888	754,563	753,513	31,938	748,813	747,763	32,988
433 2015 GO Bond Issue	4,618	582,500	583,050	4,068	609,876	610,425	3,519
501 Water and Sewer	7,371,707	8,611,940	8,295,639	7,688,008	8,683,868	8,204,788	8,167,088
508 Wat and Sew Capital	2,461,338	1,414,368	1,749,998	2,125,708	1,313,527	1,190,000	2,249,235
510 Deerpath Golf Course	362,321	1,885,924	2,039,456	208,789	2,379,407	2,454,651	133,545
601 Fleet	810,878	1,871,907	1,964,094	718,691	1,871,637	1,967,728	622,600
605 Liability Insurance	2,291,664	1,336,348	1,199,992	2,428,020	1,337,348	1,250,000	2,515,368
610 Self Insurance	3,711,935	5,722,900	5,614,800	3,820,035	5,651,500	5,789,000	3,682,535
701 Fire Pension	39,069,288	11,641,127	3,003,143	47,707,272	5,832,628	3,149,335	50,390,565
702 Police Pension	33,562,715	10,557,398	3,114,280	41,005,833	6,455,781	3,345,335	44,116,279
709 Trust Care Funds	543,782	260,500	41,500	762,782	0	0	762,782
		<u>104,072,153</u>	<u>88,869,379</u>		<u>92,516,982</u>	<u>91,822,048</u>	

FY21 to FY22 change of +/- 10%:

New or Closed Funds - Funds 223

Planned accumulation or drawdown of fund balance - Funds 120/202/205/245/247/248/311/425/510/601

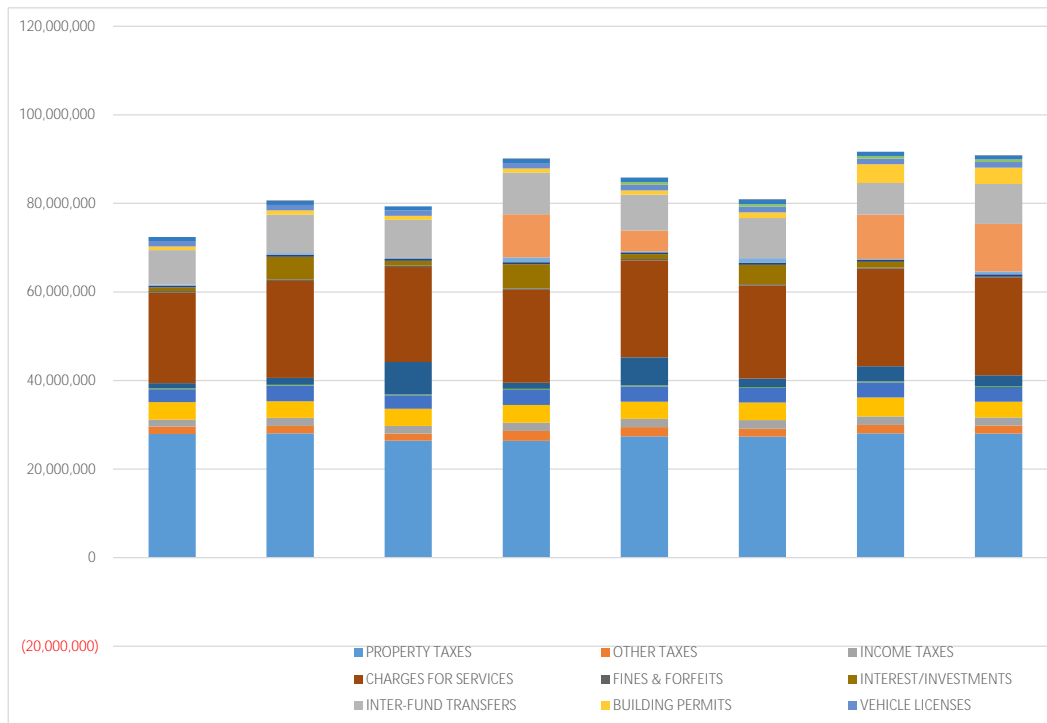
Immaterial change in dollar amount - Funds 424/433

Negative Fund Balances Projected for FY21 and/or FY22:

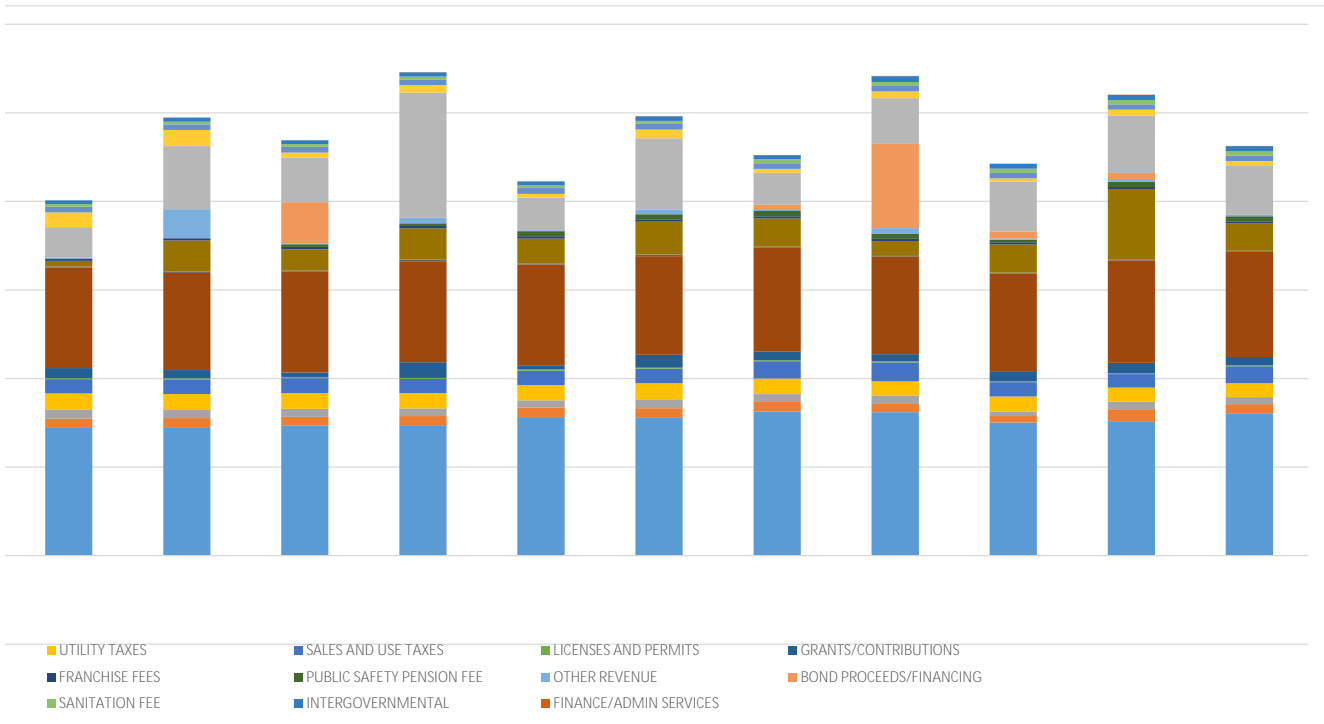
Fund 322 - As development proceeds, additional TIF increment will be generated to offset negative fund balance.

CITY OF LAKE FOREST, ILLINOIS
REVENUE BY SOURCE

	2012-13 BUDGET	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ACTUAL
PROPERTY TAXES	27,918,216	28,053,130	26,433,585	26,403,240	27,371,299	27,347,194	28,057,833	28,033,007
OTHER TAXES	1,717,850	1,702,531	1,605,047	2,215,023	2,091,359	1,759,235	1,911,182	1,802,406
INCOME TAXES	1,546,500	1,817,529	1,705,476	1,847,045	1,894,875	1,987,105	1,907,566	1,835,575
UTILITY TAXES	3,941,658	3,736,586	3,900,657	4,026,971	3,875,000	3,954,001	4,284,488	3,551,491
SALES AND USE TAXES	2,920,000	3,497,661	3,009,490	3,382,809	3,453,467	3,250,565	3,422,165	3,305,559
LICENSES AND PERMITS	201,225	233,619	212,139	271,621	218,364	253,754	236,600	260,852
GRANTS/CONTRIBUTIONS	1,151,927	1,568,751	7,325,141	1,352,924	6,331,544	1,914,279	3,424,060	2,374,858
CHARGES FOR SERVICES	20,447,634	21,858,373	21,440,678	20,993,900	21,910,902	20,998,678	22,008,476	22,041,431
FINES & FORFEITS	362,670	368,941	362,500	297,005	317,500	287,333	265,000	254,563
INTEREST/INVESTMENTS	813,424	5,121,923	1,045,836	5,464,176	1,093,470	4,390,887	1,275,779	(22,494)
FRANCHISE FEES	400,000	445,931	404,000	472,697	400,000	494,188	460,000	510,657
PUBLIC SAFETY PENSION FEE								
OTHER REVENUE	235,550	350,576	217,603	1,079,297	218,350	991,664	197,850	669,211
BOND PROCEEDS/FINANCING				9,741,093	4,700,000		10,000,000	10,716,464
INTER-FUND TRANSFERS	7,807,419	8,690,222	8,617,321	9,389,541	8,085,936	9,048,470	7,156,729	9,032,159
BUILDING PERMITS	820,000	994,763	916,000	978,339	982,200	1,294,713	4,220,712	3,697,504
VEHICLE LICENSES	1,232,120	1,221,812	1,223,200	1,227,378	1,279,000	1,272,599	1,275,000	1,264,212
SANITATION FEE					620,000	589,429	620,000	611,246
INTERGOVERNMENTAL	917,456	1,008,171	917,384	991,050	1,013,298	1,075,146	927,508	902,919
FINANCE/ADMIN SERVICES		30,327		33,983		36,526		26,774
	72,433,649	80,700,846	79,336,057	90,168,092	85,856,564	80,945,766	91,650,948	90,868,394

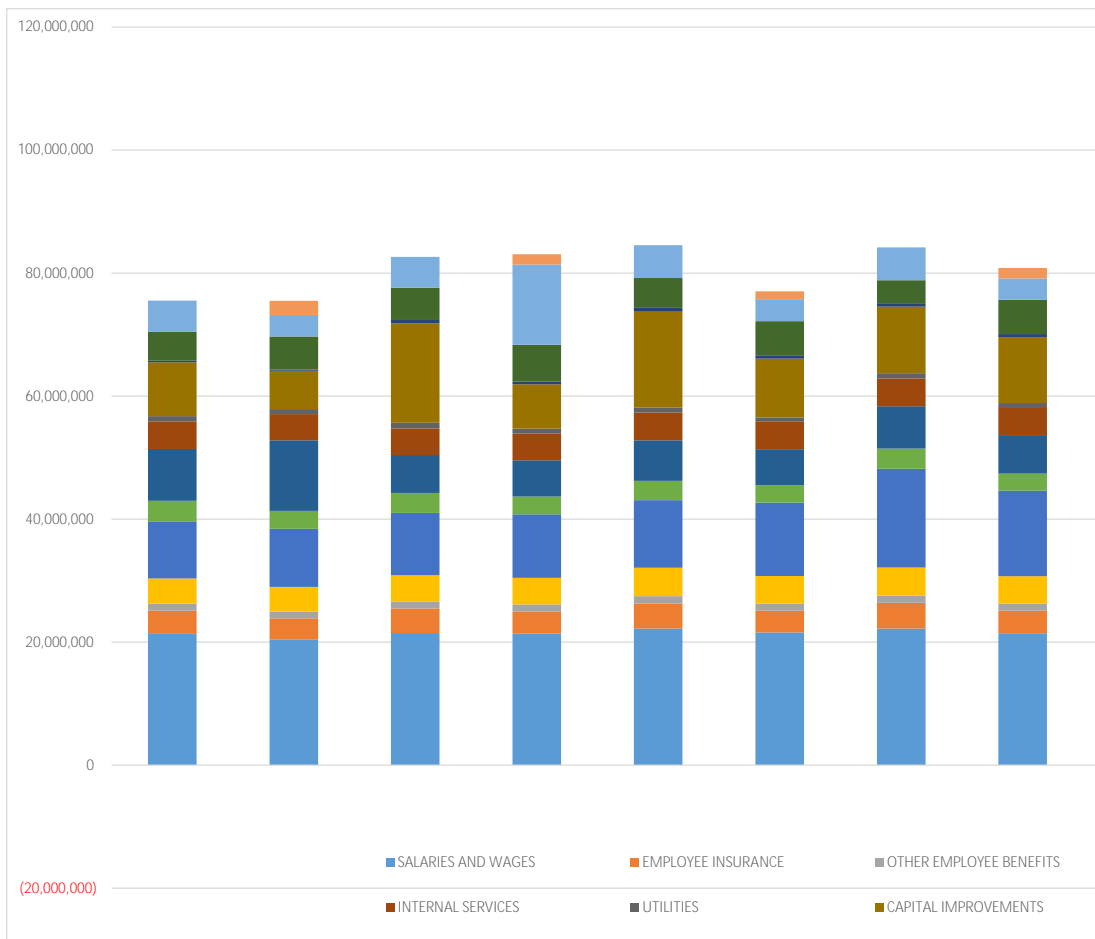


2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET
29,027,623	29,039,825	29,417,941	29,306,715	31,300,567	31,234,290	32,589,665	32,403,516	30,050,525	30,193,484	32,186,689
1,907,279	2,033,867	1,936,480	2,209,035	2,200,238	2,091,249	2,103,792	1,864,432	1,491,008	2,904,217	2,042,539
2,087,875	1,828,827	1,801,314	1,763,009	1,563,706	2,004,446	1,820,000	1,906,209	1,021,074	1,727,613	1,600,000
3,618,191	3,596,175	3,567,000	3,440,365	3,478,300	3,603,381	3,506,160	3,170,895	3,373,730	3,123,852	3,134,887
3,219,334	3,307,326	3,378,800	3,198,467	3,241,800	3,289,889	3,904,000	4,315,085	3,221,811	3,039,047	3,800,815
233,275	239,419	239,445	236,224	245,467	233,865	233,056	220,792	232,180	207,585	214,879
2,283,210	1,849,006	1,031,070	3,538,225	970,500	2,924,574	1,916,438	1,613,570	2,092,706	2,341,930	1,889,798
22,703,698	21,970,956	22,773,017	22,802,093	22,747,153	22,248,240	23,462,333	22,108,017	22,249,789	23,125,246	23,782,748
225,250	312,643	206,500	345,438	227,000	355,304	227,000	271,985	226,500	171,400	210,000
1,275,227	6,990,625	4,842,034	7,098,535	5,613,062	7,446,667	6,384,425	3,171,427	6,297,500	15,937,951	6,136,571
495,000	529,938	533,025	517,322	535,000	513,410	520,000	507,276	515,000	495,000	500,000
	10	580,000	586,144	1,160,000	1,170,814	1,172,000	1,163,609	590,000	1,174,476	1,170,000
214,850	6,535,940	222,250	1,288,208	229,023	1,062,853	223,283	1,247,678	281,433	384,011	306,533
		9,300,000				1,165,000	19,028,087	1,600,000	1,600,000	
6,898,091	14,242,466	10,072,705	28,241,894	7,370,460	16,110,533	7,250,771	10,329,163	11,179,592	12,892,236	11,171,252
3,314,012	3,665,969	1,143,600	1,728,322	833,600	1,955,526	882,600	1,488,855	773,000	1,400,000	967,000
1,268,000	1,252,010	1,277,040	1,267,730	1,290,300	1,267,312	1,269,000	1,244,468	1,257,450	1,205,000	1,245,000
610,000	613,310	610,000	614,263	610,000	652,995	915,000	930,372	920,000	930,000	930,000
850,443	925,391	900,726	961,859	906,845	1,067,936	898,817	1,300,612	1,109,149	1,189,105	1,198,271
	29,223		33,783		36,872	30,000	38,413	30,000	30,000	30,000
80,231,358	98,962,926	93,832,947	109,177,631	84,523,021	99,270,156	90,473,340	108,324,461	88,512,447	104,072,153	92,516,982

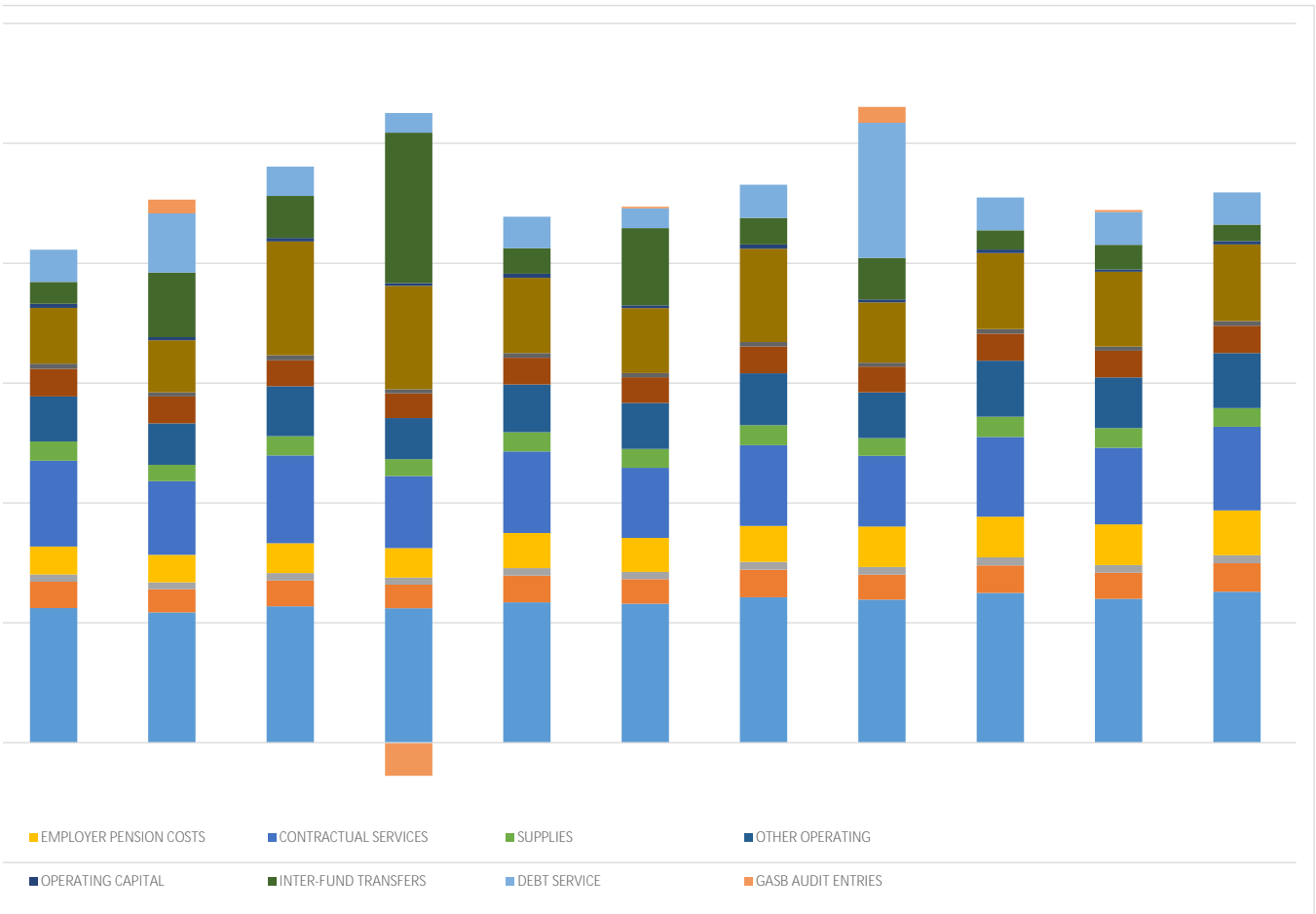


CITY OF LAKE FOREST
EXPENSES BY TYPE
ALL CITY FUNDS

	2012-13 BUDGET	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ACTUAL
SALARIES AND WAGES	21,350,529	20,394,382	21,476,929	21,414,824	22,210,230	21,573,437	22,203,869	21,443,179
EMPLOYEE INSURANCE	3,762,223	3,470,694	3,997,099	3,559,526	4,054,310	3,527,574	4,197,210	3,684,853
OTHER EMPLOYEE BENEFITS	1,153,476	1,098,793	1,155,405	1,152,441	1,198,317	1,153,938	1,147,858	1,131,889
EMPLOYER PENSION COSTS	4,086,305	4,013,011	4,272,405	4,317,246	4,621,740	4,506,751	4,572,362	4,462,526
CONTRACTUAL SERVICES	9,273,192	9,435,292	10,116,684	10,332,174	11,004,816	11,934,524	16,063,389	13,896,596
SUPPLIES	3,367,615	2,930,873	3,236,659	2,906,260	3,127,273	2,804,540	3,284,760	2,800,490
OTHER OPERATING	8,424,899	11,454,838	6,177,544	5,900,109	6,601,968	5,876,455	6,883,640	6,257,660
INTERNAL SERVICES	4,464,087	4,271,358	4,326,671	4,321,688	4,475,785	4,453,685	4,522,906	4,530,025
UTILITIES	855,177	831,730	890,648	806,902	844,525	700,258	862,759	669,409
CAPITAL IMPROVEMENTS	8,766,347	6,206,269	16,182,073	7,199,919	15,584,671	9,549,167	10,792,010	10,721,866
OPERATING CAPITAL	257,800	222,576	543,150	431,772	622,600	457,027	585,218	489,709
INTER-FUND TRANSFERS	4,685,958	5,376,321	5,236,129	6,003,233	4,838,883	5,647,917	3,726,962	5,565,988
DEBT SERVICE	5,088,603	3,487,083	5,046,617	13,064,160	5,345,765	3,588,505	5,328,382	3,496,615
GASB AUDIT ENTRIES		2,297,821		1,652,167		1,261,950		1,686,447
	75,536,211	75,491,041	82,658,013	83,062,421	84,530,883	77,035,728	84,171,325	80,837,252



2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 PROJECTED	2021-22 BUDGET
22,473,673	21,743,899	22,763,981	22,441,938	23,418,357	23,192,477	24,269,060	23,876,460	24,975,953	24,002,352	25,185,618
4,394,100	3,852,776	4,290,143	3,913,906	4,447,947	4,082,493	4,599,921	4,171,618	4,595,521	4,351,368	4,737,886
1,202,482	1,160,981	1,241,943	1,191,568	1,253,140	1,230,538	1,309,579	1,261,389	1,341,184	1,301,578	1,357,082
4,666,359	4,582,217	4,996,856	4,924,108	5,862,600	5,649,253	5,981,172	6,742,104	6,788,750	6,757,872	7,469,058
14,292,517	12,286,306	14,628,618	12,001,145	13,605,265	11,701,939	13,488,643	11,815,623	13,311,006	12,810,596	13,959,618
3,225,409	2,739,716	3,208,460	2,823,448	3,212,506	3,140,799	3,316,479	2,933,426	3,390,469	3,255,562	3,109,020
7,515,921	6,892,807	8,344,161	6,854,299	7,977,940	7,670,559	8,655,066	7,640,615	9,314,740	8,453,716	9,196,785
4,619,955	4,505,075	4,307,183	4,130,585	4,427,949	4,294,293	4,453,883	4,317,819	4,524,611	4,455,150	4,549,302
840,144	701,420	866,079	690,315	798,603	694,411	777,680	640,234	766,055	702,427	773,200
9,299,973	8,667,540	18,979,923	17,238,016	12,572,123	10,853,251	15,563,637	10,056,604	12,698,936	12,482,897	12,804,236
700,150	537,625	593,485	459,027	660,120	465,339	710,969	505,568	569,499	407,105	545,000
3,647,853	10,784,220	6,997,440	25,113,741	4,270,011	12,878,889	4,437,785	6,923,180	3,205,910	4,082,022	2,764,075
5,370,936	9,844,465	4,892,996	3,291,060	5,246,398	3,294,843	5,538,495	22,527,487	5,496,494	5,491,734	5,371,168
	2,308,101		(5,518,904)		270,271		2,681,859		315,000	
82,249,472	90,607,148	96,111,268	99,554,252	87,752,959	89,419,355	93,102,369	106,093,986	90,979,128	88,869,379	91,822,048



City of Lake Forest Five Year Forecasting

As part of its annual budget process, the City updates five-year forecasts for select funds. 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. Five year forecasts are 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.** For example, the General, Parks and Recreation and Golf Course fund forecasts for FY21 were reviewed with alternate scenarios of COVID 19 impacts. The General Fund FY22 forecast considered alternate assumptions for State-shared revenues.

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 2018	ACTUAL FY 2019	ACTUAL FY 2020	ESTIMATE FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026
Fund Balance 5/1	25,056,431	28,302,946	28,273,702	29,492,084	29,485,634	29,494,844	29,677,312	29,350,067	28,497,808
Revenue	35,808,347	38,026,950	37,794,251	36,638,307	37,671,328	39,008,871	39,917,019	40,874,263	42,064,521
Operating Expenses	31,311,832	32,456,194	33,575,869	35,094,757	37,412,118	38,826,403	40,244,264	41,726,523	43,182,582
Net before CIP	4,496,515	5,570,756	4,218,382	1,543,550	259,210	182,468	(327,245)	(852,260)	(1,118,061)
Capital or One Time Expenditures	1,250,000	5,600,000	3,000,000	1,550,000	250,000				
Fund Balance 4/30	28,302,946	28,273,702	29,492,084	29,485,634	29,494,844	29,677,312	29,350,067	28,497,808	27,379,747
Nonspendable Fund Balance 4/30	150,038	129,280	143,703	143,703	143,703	143,703	143,703	143,703	143,703
<i>Assigned FB - Financial System**</i>									
Reserve for Covid 19 Impacts			1,000,000						
Less: 35% Req Resv+ Sick/Vaca+\$957k Parking* <i>- change to 35% for FY15</i>	14,071,642	14,848,154	15,042,375	14,637,794	14,999,352	15,467,492	15,785,344	16,120,379	16,536,969
Available Funds	14,081,266	13,296,269	13,306,006	14,704,137	14,351,789	14,066,117	13,421,021	12,233,726	10,699,074
Op Revenue increase%	4.1%	6.2%	-0.6%	-3.7%	2.8%	3.6%	2.3%	2.4%	2.9%
Op Expense increase %	2.3%	3.7%	3.4%	8.1%	6.6%	3.8%	3.7%	3.7%	3.5%
FB as % of revenue	79.0%	74.4%	78.0%	80.5%	78.3%	76.1%	73.5%	69.7%	65.1%

* Parking reserve expended in FY2016 and no longer part of minimum fund balance.

** Financial System reserve transferred to Capital Fund in FY18.

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 (80% permanent; 1.5%)

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

	Actual FY 2019	Actual FY2020	Estimate FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026
Fund Balance 5/1	1,300,911	1,139,206	623,475	623,475	654,903	751,684	869,550	915,185
Revenue								
Property Tax Revenue	5,200,983	5,299,198	5,414,450	5,971,136	6,150,270	6,334,778	6,524,822	6,720,566
Fee Revenue	2,796,799	2,443,544	1,512,218	2,927,252	3,015,070	3,105,522	3,198,687	3,294,648
Contributions/Other	285,732	225,293	274,004	327,690	334,244	340,929	347,747	354,702
General Fund Transfer	308,500	300,490	285,000	20,000				
Close Equipment Reserve			176,112					
Interest Income	78,312	50,876	9,000	12,000	3,275	3,758	4,348	4,576
Total Current Revenue	8,670,326	8,319,401	7,670,784	9,258,078	9,502,858	9,784,987	10,075,604	10,374,492
Expenditures								
Operations and Maintenance	2,442,212	2,457,977	2,326,373	2,713,901	2,768,179	2,823,543	2,880,013	2,937,614
Salaries/Benefits	5,704,467	5,748,380	5,496,038	6,016,072	6,196,554	6,382,451	6,573,924	6,771,142
Adm Serv to City	173,352	177,775	182,123	186,677	191,344	196,128	201,031	206,056
Total Operating Expenses	8,320,031	8,384,132	8,004,534	8,916,650	9,156,077	9,402,121	9,654,968	9,914,812
Net Before Equip Reserve	350,295	(64,731)	(333,750)	341,428	346,781	382,866	420,635	459,680
Equipment Replacement	150,000	255,000	116,250	260,000	200,000	200,000	200,000	200,000
Net after Equip Reserve	200,295	(319,731)	(450,000)	81,428	146,781	182,866	220,635	259,680
Transfer to Golf Fund-Oper	127,000	196,000	50,000	50,000	50,000	50,000	50,000	50,000
Transfer to Golf Fund-Levy	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Short Term Loan - Golf	110,000	(125,000)	(125,000)	(125,000)	(125,000)	(110,000)		
General Fund Transfer COVID			(500,000)					
Fund Balance 4/30	1,139,206	623,475	623,475	654,903	751,684	869,550	915,185	999,865
Fund Balance - Other Funds	\$ 1,698,401	\$ 1,759,065	\$ 765,361	\$ 644,197	\$ 437,743	\$ 433,341	\$ 448,917	\$ 464,571
Fund Balance as % of Oper Rev	33%	29%	18%	14%	13%	13%	14%	14%
(Target is 25 % all funds combined)								
Prop Tax Revenue increase %	2.4%	1.9%	6.6%	10.3%	3.0%	3.0%	3.0%	3.0%
Op Revenue increase %	2.5%	-12.6%	-44.6%	93.6%	3.0%	3.0%	3.0%	3.0%
Op Expense increase %	0.8%	0.8%	-3.0%	11.4%	2.7%	2.7%	2.7%	2.7%

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

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

	Actual FY 2018	Actual FY 2019	Actual FY2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026
Fund Balance 5/1	58,546	199,878	359,153	COVID 362,321	208,789	133,545	Final Debt Pay 63,068	25,283	47,832
Revenue									
Operating revenue	1,480,618	1,524,654	1,459,127	1,832,832	1,636,324	1,709,442	1,772,062	1,827,283	1,860,417
Contributions/Sale Proceeds		51,300							
Interest Income	7,498	9,939	9,681	3,092	0	0	0	0	0
Total Current Revenue	1,488,116	1,585,893	1,468,808	1,835,924	1,636,324	1,709,442	1,772,062	1,827,283	1,860,417
Less:									
Operations and Maintenance	912,221	942,020	858,797	939,804	919,813	948,266	968,217	990,282	1,002,718
Salaries/Benefits	590,230	629,941	629,580	654,030	698,921	704,540	717,998	732,200	739,803
Adm Serv to City	27,132	27,816	28,506	29,219	29,949	30,698	31,465	32,252	33,058
Total Operating Expenses	1,529,583	1,599,777	1,516,883	1,623,053	1,648,683	1,683,504	1,717,680	1,754,734	1,775,579
Net Before Capital & Debt	(41,467)	(13,884)	(48,075)	212,871	(12,359)	25,938	54,382	72,549	84,838
Capital Expense		87,510	12,740	48,659	50,000	50,000	50,000	50,000	50,000
Master Plan/Improvements	1,218,469	6,458	16,669	260,071	653,083				
Debt Service	96,970	94,873	115,348	107,673	102,885	96,415	92,167		
Total Capital/Debt Service	1,315,439	188,841	144,757	416,403	805,968	146,415	142,167	50,000	50,000
Net after Capital & Debt	(1,356,906)	(202,725)	(192,832)	(203,532)	(818,327)	(120,477)	(87,785)	22,549	34,838
Rec Transfer - Spec Purpose	125,000	125,000	125,000	125,000	125,000	125,000	110,000		
Recreation Fund Loan	375,000	110,000	(125,000)	(125,000)	(125,000)	(125,000)	(110,000)		
Other Revenue	661,238				693,083				
Recreation Fund Transfer	337,000	127,000	196,000	50,000	50,000	50,000	50,000		
Fund Balance 4/30	199,878	359,153	362,321	208,789	133,545	63,068	25,283	47,832	82,670
Fund Balance Target	\$ 223,217	\$ 237,884	\$ 220,321	\$ 275,389	\$ 245,449	\$ 256,416	\$ 265,809	\$ 274,092	\$ 279,063
Over (under) FB Target	(\$23,339)	\$121,269	\$142,000	(\$66,600)	(\$111,904)	(\$193,348)	(\$240,526)	(\$226,261)	(\$196,393)
Debt service coverage 1.25	3.05	1.19	1.28	2.44	0.37	0.79	1.13	N/A	N/A
Series 2004A bonds were refunded as part of the 2011B refunding issue and mature 12-15-23 (FY24).									
Op Revenue increase%	-7.8%	3.0%	-4.3%	20.2%	-10.7%	4.5%	3.7%	3.1%	1.8%
Op Expense increase %	-11.6%	4.6%	-5.2%	1.5%	1.6%	2.1%	2.0%	2.2%	1.2%

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 2019	ACTUAL FY 2020	ESTIMATE FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026
Fund Balance 5/1	\$ 7,373,621	\$ 7,573,629	\$ 7,371,707	\$ 7,688,008	\$ 8,167,088	\$ 8,717,645	\$ 9,662,883	\$ 10,758,629
Operating Revenue	\$ 8,230,795	\$ 7,945,196	\$ 8,611,940	\$ 8,683,868	\$ 8,889,627	\$ 9,117,930	\$ 9,346,404	\$ 9,579,676
Grant Revenue/Contributions								
Less: Operating Expenses	4,671,011	4,319,269	4,452,127	4,607,993	4,723,193	4,841,273	4,962,304	5,086,362
ERI Prepayment to Gen Fund			-	-	-	-	-	-
Debt service	1,959,776	2,427,849	2,443,512	2,296,795	2,315,877	2,031,420	788,353	785,228
Net before CIP	\$ 1,600,008	\$ 1,198,078	\$ 1,716,301	\$ 1,779,080	\$ 1,850,557	\$ 2,245,237	\$ 3,595,747	\$ 3,708,086
Total Transfer to Capital	1,400,000	1,400,000	1,400,000	1,300,000	1,300,000	1,300,000	2,500,000	2,500,000
Fund Balance 4/30	\$ 7,573,629	\$ 7,371,707	\$ 7,688,008	\$ 8,167,088	\$ 8,717,645	\$ 9,662,883	\$ 10,758,629	\$ 11,966,715
GASB 68 Adjustment								
Less: .33 (rev) + 1X debt serv+500K	\$ 5,175,938	\$ 5,549,764	\$ 5,785,452	\$ 5,662,471	\$ 5,749,454	\$ 5,540,337	\$ 4,372,666	\$ 4,446,521
Available Funds	2,397,691	1,821,943	1,902,556	2,504,617	2,968,191	4,122,546	6,385,963	7,520,194

Revenue increase%	-2.0%	-3.5%	8.4%	0.8%	2.4%	2.6%	2.5%	2.5%
Expense increase %	5.8%	-7.5%	3.1%	3.5%	2.5%	2.5%	2.5%	2.5%

Debt service coverage 1.25	1.82	1.49	1.70	1.77	1.80	2.11	5.56	5.72
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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 2019	ACTUAL FY 2020	ESTIMATE FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026
Fund Balance 5/1	\$ 4,670,564	\$ 2,130,072	\$ 2,461,338	\$ 2,125,708	\$ 2,249,235	\$ 2,295,481	\$ 2,261,959	\$ 3,508,268
Transfer from Operating	1,400,000	1,400,000	1,400,000	1,300,000	1,300,000	1,300,000	2,500,000	2,500,000
Bond Proceeds								
Contributions/Donations								
Grant/SSA Revenue	3,933	3,930	3,927	3,927				
Interest	101,106	41,982	10,441	9,600	11,246	11,477	11,310	17,541
Total Revenue	\$ 1,505,039	\$ 1,445,912	\$ 1,414,368	\$ 1,313,527	\$ 1,311,246	\$ 1,311,477	\$ 2,511,310	\$ 2,517,541
				Current revenues support \$1.3 million per year for CIP				
Capital Improvements- #1 Only	1,008,749	947,581	1,749,998	1,190,000	1,265,000	1,345,000	1,265,000	1,265,000
Water Plant Project	3,036,782	167,065						
Fund Balance 4/30 *	\$ 2,130,072	\$ 2,461,338	\$ 2,125,708	\$ 2,249,235	\$ 2,295,481	\$ 2,261,959	\$ 3,508,268	\$ 4,760,810

* No fund balance target in this fund - all funds available for expenditure.

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

	ACTUAL FY 2019	ACTUAL FY 2020	ESTIMATE FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026
Fund Balance 5/1	\$ 5,938,047	\$ 10,927,825	\$ 11,315,876	\$ 11,790,046	\$ 6,878,174	\$ 4,003,866	\$ 6,103,452	\$ 7,282,355
Revenue								
Real Estate Transfer Tax	\$ 1,471,595	\$ 1,256,265	\$ 2,400,000	\$ 1,400,000	\$ 1,421,000	\$ 1,442,315	\$ 1,463,950	\$ 1,485,909
Capital Improvements Levy	814,812	1,724,792	1,538,000	1,541,725	1,539,144	1,541,019	1,542,169	1,600,000
Home Rule Sales Tax (.5%)		459,617	520,000	530,400	541,008	551,828	1,125,729	1,148,244
Demolition Tax	36,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Close Fund 301								
Sanitation Fee	652,995	-	-	-	-	-	-	-
Proceeds from Land Sale								
Misc/Recycling	320,182	165,609	158,569	137,524	106,974	106,974	106,974	106,974
Interest	172,286	174,340	40,661	26,969	34,391	20,019	30,517	36,412
Total Taxes and Other	\$3,467,870	\$ 3,810,623	\$ 4,687,230	\$3,666,618	\$3,672,517	\$3,692,155	\$4,299,339	\$4,407,539
Grants/Contributions	\$ 1,617,926	\$ 488,335	\$ 285,138	\$ 77,962	\$ -	\$ -	\$ -	\$ -
Total Grants	\$ 1,617,926	\$ 488,335	\$ 285,138	\$ 77,962	\$ -	\$ -	\$ -	\$ -
Total Non-Bond Revenue	\$ 5,085,796	\$ 4,298,958	\$ 4,972,368	\$ 3,744,580	\$ 3,672,517	\$ 3,692,155	\$ 4,299,339	\$ 4,407,539
CIP Bonds			-	-	-	-	-	-
Total Bond Proceeds			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund Transfer	\$ 5,600,000	\$ 3,000,000	\$ 1,050,000	250,000	-	-	-	-
Gen Fund Transfer - Regency Lane SSA								
Transfer from Other Funds	318,128	593,323						
.5% sales tax transfer: Balance above policy			-	500,000	500,000	782,650	-	-
Grand Total Revenue	11,003,924	7,892,281	6,022,368	4,494,580	4,172,517	4,474,805	4,299,339	4,407,539
Less: Operating Expense	26,584	2,750	40,000	77,500	79,825	82,220	84,686	87,227
Net before CIP	\$ 10,977,340	\$ 7,889,531	\$ 5,982,368	\$ 4,417,080	\$ 4,092,692	\$ 4,392,586	\$ 4,214,653	\$ 4,320,312
Forest Park Bluff/NBAR Repairs Option 3a		2,088,337						
Capital Projects #1 ONLY	5,987,562	5,413,143	5,508,198	9,328,952	6,967,000	2,293,000	3,035,750	3,065,000
Total Capital Expenditures	\$ 5,987,562	\$ 7,501,480	\$ 5,508,198	\$ 9,328,952	\$ 6,967,000	\$ 2,293,000	\$ 3,035,750	\$ 3,065,000
Fund Balance 4/30	\$ 10,927,825	\$ 11,315,876	\$ 11,790,046	\$ 6,878,174	\$ 4,003,866	\$ 6,103,452	\$ 7,282,355	\$ 8,537,667

Minimum Fund Balance Target \$1,000,000

City Grant Match - Deerpath Streetscape/Route 60 Bikepath (Pr 5)
Reflects only 20% of estimated project costs.

62,000 530,000

Current Forecast provides \$4.3 million per year ongoing

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

	ACTUAL FY 2019	ACTUAL FY 2020	ESTIMATE FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026
Fund Balance 5/1	\$ 513,285	\$ 1,017,680	\$ 1,756,550	\$ 1,398,259	\$ 1,891,833	\$ 2,450,937	\$ 1,744,382	\$ 2,546,011
MFT Allotment*	\$ 491,827	\$ 714,970	\$ 747,065	\$ 758,271	\$ 769,645	\$ 781,190	\$ 792,908	\$ 804,801
Rebuild Illinois Funds**			638,444					
Grants			0					
Interest	17,566	23,900	6,200	3,000	9,459	12,255	8,722	12,730
Total Revenue	509,393	738,870	1,391,709	761,271	779,104	793,444	801,629	817,531
Capital Expenses - MFT Allotment	4,998	-	1,750,000	152,697		1,500,000		
Capital Expenses - Rebuild Illinois				115,000	220,000			
Total Capital Expenditures	4,998	-	1,750,000	267,697	220,000	1,500,000	-	-
Fund Balance 4/30	\$ 1,017,680	\$ 1,756,550	\$ 1,398,259	\$ 1,891,833	\$ 2,450,937	\$ 1,744,382	\$ 2,546,011	\$ 3,363,542

Unfunded Projects: Bridge improvements

* Beginning 7/1/19, Motor Fuel Taxes were increased in 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.

THE CITY OF LAKE FOREST

FIVE YEAR FUND BALANCE FORECAST

PARK AND PUBLIC LAND FUND

	ACTUAL FY 2019	ACTUAL FY 2020	ESTIMATE FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026
Fund Balance 5/1	\$ 967,832	\$ 1,148,929	\$ 1,090,021	\$ 390,699	\$ 424,535	\$ 219,242	\$ 216,006	\$ 232,754
Revenue								
Interfund Transfer								
Grants/Contributions		\$ 27,865	\$ 252,135	\$ -	\$ -	\$ -	\$ -	\$ -
Park Impact Fees	157,018	15,668	219,352	31,336	107,584	15,668	15,668	15,668
Other		5,000						
Interest	27,826	22,055	4,000	2,500	2,123	1,096	1,080	1,164
Total Current Revenue	\$ 184,844	\$ 70,588	\$ 475,487	\$ 33,836	\$ 109,707	\$ 16,764	\$ 16,748	\$ 16,832
Net before CIP	\$ 184,844	\$ 70,588	\$ 475,487	\$ 33,836	\$ 109,707	\$ 16,764	\$ 16,748	\$ 16,832
Total Capital Expenditures- #1 Only	\$ 3,747	\$ 129,496	\$ 1,174,809	\$ -	\$ 315,000	\$ 20,000	\$ -	\$ -
Fund Balance 4/30	\$ 1,148,929	\$ 1,090,021	\$ 390,699	\$ 424,535	\$ 219,242	\$ 216,006	\$ 232,754	\$ 249,586

Note: This fund accounts for park impact fees.

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 FY2022 are included in the annual budget. Additional detail is also provided for Capital Equipment scheduled for replacement in the FY22 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).

New for FY2022: Over time, ongoing capital expenses required to maintain the existing infrastructure or replace items in the capital asset inventory had shifted to the City’s Capital Improvement Program. These were largely funded by transfers from operating funds to capital funds. Recognizing that these were more appropriately funded from ongoing operating revenue, the City has 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.

City of Lake Forest, Illinois
FY22-26 Capital Improvement Program
FY '22 thru FY '26

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Capital Fund								
Sustainability Elements FY22	CM-SUST-FY22	1	62,500	5,000				67,500
US Digital Station Alerting	Fire 02-22	1	24,000					24,000
Mobile App Improvements	IT-01-22	1	40,000					40,000
Beach Technology Improvements	IT-02-22	1	62,000					62,000
Software and Systems	IT-05-22	1	40,000					40,000
Parking Technology Discovery	IT-07-22	1	10,000					10,000
Wi-Fi Expansion	IT-09-22	1	25,000					25,000
South Park: Athletic Field Parking Lot	PK-PRK-02-12	1	35,000		410,000			445,000
Waveland Park: W Parking Lot Resurface & Expansion	PK-PRK-02-13	1	13,000	130,000				143,000
Beach Profile Study	PK-PRK-06-15	1	125,000					125,000
Forest Park Bluff Slope Stabilization	PW-01-22	1	250,000	3,350,000				3,600,000
* ELAWA Capital Maintenance	PW-BLD-01-17	1	39,000	32,000	26,000	25,750	30,000	152,750
PSB Garage Door Replacement phase 2	PW-BLD-01-22	1				220,000		220,000
Public Safety Fire Garage Roof Replacement	PW-BLD-02-11	1			198,500			198,500
* Gorton Capital Maintenance	PW-BLD-02-14	1	53,000	50,000	13,500	10,000	35,000	161,500
MS HVAC Replacement two boilers	PW-BLD-02-22	1					120,000	120,000
FS2 HVAC Replacement 5 split systems	PW-BLD-03-22	1					80,000	80,000
Public Safety Bldg Garage Door Replacement Phase 1	PW-BLD-13-07	1		200,000				200,000
Property Condition Assessments	PW-BLD-21-22	1	50,000					50,000
Dickinson Hall Exterior Tuck Pointing	PW-BLD-25-07	1	160,000					160,000
* Capital Equipment - General	PW-CEQ-01-09	1	660,000	500,000	500,000	500,000	500,000	2,660,000
* Storm: Bluff, Ravine, & Ditch Improvements	PW-RAV-01-07	1	150,000	250,000	350,000	350,000	350,000	1,450,000
Rockefeller / Loch Storm Sewer Ravine Design	PW-RAV-01-21	1		100,000				100,000
Seminary Ravine Sanitary/Storm Sewer Study	PW-RAV-03-22	1	40,000					40,000
Ringwood Ravine Headwall Washout	PW-RAV-05-20	1	1,100,000					1,100,000
* Annual Pavement Resurfacing Program (PRIMARY)	PW-RDB-01-09	1	850,000	1,000,000		1,400,000	1,400,000	4,650,000
Pedestrian Bridge Replacement - Illinois	PW-RDB-01-23	1	325,000					325,000
Gas Light LED Conversions	PW-RDB-02-19	1	90,000	90,000	90,000	50,000	50,000	370,000
Pedestrian Bridge Replacement - Woodland	PW-RDB-02-23	1	50,000	600,000				650,000
Waukegan & Everett Inters. Imprv. Phs II Design	PW-RDB-05-22	1	12,490					12,490
* Annual Pavement Patching Program (Potholes)	PW-RDB-06-14	1	185,000	185,000	185,000	200,000	215,000	970,000
* Concrete Streets Repair Project	PW-RDB-08-09	1		120,000	120,000	120,000		360,000
Pavement Management Program	PW-RDB-09-09	1		80,000			85,000	165,000
Off-Street: Old Elm Parking Lot Resurfacing	PW-RDB-29-09	1	110,000					110,000
Storm Sewer Upgrade - Onwentsia & Poplar	PW-STM-02-21	1					200,000	200,000
Storm Sewer Upgrade Design - Ahwahnee Rd	PW-STM-02-22	1			200,000			200,000
Storm Sewer Upgrade - Burr Oak	PW-STM-05-15	1	4,300,000					4,300,000
* Annual Storm Sewer Lining Program	PW-STM-06-09	1	90,000	275,000	200,000	160,000		725,000
Capital Fund Total			8,950,990	6,967,000	2,293,000	3,035,750	3,065,000	24,311,740

Cemetery Fund

Ravine Restoration	PK-CEM-05-07	1	200,000					200,000
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Source	Project #	Priority	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Cemetery Fund Total			200,000					200,000
Emergency Telephone Fund								
Portable Radios	Fire-05-19	1	50,000	50,000	50,000			150,000
Base Station Radio Equipment	Fire-05-21	1	24,000					24,000
Emergency Telephone Fund Total			74,000	50,000	50,000			174,000
Golf Course Fund								
* Capital Equipment - Golf	PW-CEQ-03-09	1	50,000	50,000	50,000	50,000	50,000	250,000
Golf Course Fund Total			50,000	50,000	50,000	50,000	50,000	250,000
Grant-Contribution-Capital Fund								
Recycling Education Campaign	PW-SAN-03-20	1	28,000					28,000
Grant-Contribution-Capital Fund Total			28,000					28,000
Grant-Contribution-Golf Course Fund								
DGC: Pump Station Landscape Restoration Project	PK-DGC-01-22	1	693,083					693,083
Grant-Contribution-Golf Course Fund Total			693,083					693,083
Grant-Federal-Capital Fund								
Waukegan & Everett Inters. Imprv. Phs II Design	PW-RDB-05-22	1	49,962					49,962
Grant-Federal-Capital Fund Total			49,962					49,962
Motor Fuel Tax Fund								
* Annual Pavement Resurfacing Program (PRIMARY)	PW-RDB-01-09	1			1,500,000			1,500,000
Waukegan & Everett Inters. Imprv. Phs II Design	PW-RDB-05-22	1	77,697					77,697
Lake-Woodbine Bridge Reconstruction Design PH 1&2	PW-RDB-06-22	1	115,000	220,000				335,000
Waukegan & Westleigh Intersection Phase II Design	PW-RDB-27-10	1	75,000					75,000
Motor Fuel Tax Fund Total			267,697	220,000	1,500,000			1,987,697
Park & Public Land Fund								
Northcroft Park Tennis Surface Maintenance	PK-PRK-01-19	1			20,000			20,000
Deerpath Park Tennis Surface Maintenance	PK-PRK-02-19	1		65,000				65,000
Forest Park: Playground Equipment Replacement	PK-PRK-02-21	1		250,000				250,000
Park & Public Land Fund Total				315,000	20,000			335,000
Park and Recreation Fund								
* Capital Equipment - Parks & Recreation	PW-CEQ-05-09	1	210,000	150,000	150,000	150,000	150,000	810,000
Park and Recreation Fund Total			210,000	150,000	150,000	150,000	150,000	810,000
Special Recreation Fund								

Source	Project #	Priority	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Veterans Park Rehabilitation	PK-Rec-05-18	1	95,000					95,000
* Multiple Buildings: ADA Compliance	PW-BLD-01-14	1	50,000	70,000	70,000	70,000	70,000	330,000
Special Recreation Fund Total			145,000	70,000	70,000	70,000	70,000	425,000
Water and Sewer Fund								
* Overhead Sewer Cost Share Program	COMDEV-01-13	1	15,000	15,000	15,000	15,000	15,000	75,000
* Capital Equipment - Water	PW-CEQ-02-09	1	25,000	90,000	90,000	48,000		253,000
* Smoke Testing Program	PW-SAN-01-20	1		100,000		125,000		225,000
* Manhole Lining and I&I Repairs	PW-SAN-02-20	1			500,000		500,000	1,000,000
* Annual Sanitary Sewer Lining Program	PW-SAN-05-09	1	85,000	220,000	363,000		137,000	805,000
Water Meter Replacement Project Design	PW-WAT-01-19	1			80,000			80,000
Water Plant: Membrane Filter Modules	PW-WP-03-10	1					363,000	363,000
Water Distribution System Pressure Sensors	PW-WP-03-22	1	360,000					360,000
Pump VFD Upgrade	PW-WP-13-21	1		240,000	247,000	255,000		742,000
Spruce Lift Station Pump Overhaul	PW-WP-18-21	1	100,000					100,000
Clean 42" and 24" Intake Lines	PW-WP-21-14	1	185,000				200,000	385,000
Valve Repairs	PW-WS-01-22	1	300,000	50,000	50,000	32,000	50,000	482,000
Manhole Adjustments - Western (Illinois-Ryan)	PW-WS-02-22	1	50,000					50,000
Deerpath Watermain Replacement (Ahwahnee-Golf)	PW-WS-04-22	1	50,000	550,000				600,000
E Woodland Rd Watermain Repl. (McKinley-Edgewood)	PW-WS-05-22	1				380,000		380,000
Basswood Rd Watermain Repl. (Blckthorn-Westleigh)	PW-WS-07-22	1				410,000		410,000
Deerpath Watermain Repl. Design (Oakwood-Western)	PW-WS-09-22	1	20,000					20,000
Water and Sewer Fund Total			1,190,000	1,265,000	1,345,000	1,265,000	1,265,000	6,330,000
GRAND TOTAL			11,858,732	9,087,000	5,478,000	4,570,750	4,600,000	35,594,482

Proposed F.Y. 2022 Capital Equipment**General Fund**

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
Police	6	Replace	Mid-Size Police SUV	\$ 40,000
	16	Replace	Unmarked Car	\$ 25,000
Fire	202	Replace	Mid-Size Police SUV: Hybrid	\$ 45,000
	212	Refurbish	Fire Engine	\$ 85,000
Streets	----	New	Mini-Loader	\$125,000
Sanitation	182	Replace	Front-Load Garbage Truck	<u>\$340,000</u>
			TOTAL:	\$660,000

Parks & Recreation Fund

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
Forestry	630	Replace	One-Ton Dump Trk.	\$ 65,000
Parks	----	New	Utility Tractor	\$ 93,000
	330	Replace	Enclosed Trailer	\$ 12,000
	----	New	Top Dresser	<u>\$ 40,000</u>
			TOTAL:	\$210,000

Water Fund

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
Water & Sewer	971	Replace	6" Water Pump	<u>\$ 25,000</u>
			TOTAL:	\$ 25,000

Golf Fund

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
Golf Course	889	Replace	Fairway Mower	<u>\$ 50,000</u>
			TOTAL:	\$ 50,000

Cemetery Fund

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
<i>THERE IS NO FY '22 CEMETERY CAPITAL EQUIPMENT</i>				

City of Lake Forest, Illinois
FY22-26 Capital Improvement Program
FY '22 thru FY '26

Non Funded Projects

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Capital Fund								
Universal Crossover	CM-CC-01-21	5			400,000			400,000
City Hall Kitchenette Refurbish	CM-CC-01-22	2				12,500		12,500
TTD Tenant Space Renovation	CM-CC-02-22	4		32,500				32,500
Station 1 Classroom	Fire-14-21	4		300,000				300,000
Station 1 Apparatus Bay Walls	Fire-15-21	2	75,000					75,000
Station 1 Bunk Room	Fire-16-21	4				300,000		300,000
Station 2 Bunk Room	Fire-17-21	4			75,000			75,000
Station 1 Kitchen	Fire-18-21	4			75,000			75,000
Station 1 Offices	Fire-19-21	4					200,000	200,000
Phone/Voicemail System Replacement	IT-01-15	2					222,480	222,480
Audio Visual Conference Room Updates	IT-03-22	2	28,000	27,000				55,000
Telematics	IT-04-22	2	30,000	15,000				45,000
Laserfiche Online Forms	IT-06-22	2	19,000					19,000
Cloud Telephony Discovery	IT-08-22	3	10,000					10,000
Deerpath Landscaping: Bridge Abutment & Ramp Areas	PK-PRK-01-21	4		75,000				75,000
Beach Crane Replacement	PK-PRK-04-22	4	100,000					100,000
Recreation Center Replacement	PK-REC-10-01	5					2,618,674	2,618,674
Turf Field Complex	PK-REC-10-02	5	802,340	7,221,060				8,023,400
Range Ventilation System	Police-1-22	4		104,500				104,500
Police Body Cameras	Police-1-23	2		76,327	34,794	34,794	34,794	180,709
Police Lunchroom Renovation	Police-1-24	2			130,000			130,000
Men's Locker Room Renovation	Police-1-25	4				135,000		135,000
Woman's Locker Room Renovation	Police-1-26	4					49,000	49,000
Deerpath Streetscape Project	PW-01-21	5	50,000	400,000				450,000
Laurel Ave Bike Path Project	PW-04-21	4			89,000			89,000
Meadowood/Summerfield Ped. Path	PW-05-21	4	32,000					32,000
CNW Fire Protection System	PW-BLD-01-19	4				95,000		95,000
PSB Fire Bays Epoxy Floor Resurfacing	PW-BLD-04-20	4			117,000			117,000
PSB Apparatus Bays LED & Ceiling Replacement	PW-BLD-06-19	4		80,000				80,000
Rec Center HVAC Replacement, Valent Unit	PW-BLD-12-20	4				111,000		111,000
Northcroft Park Warming House Panel Replacement	PW-BLD-28-20	2		60,000				60,000
PSB HVAC Replacement 2 Boilers	PW-BLD-42-20	4				80,000		80,000
Additional Capital Equipment - General	PW-CEQ-01-22	4	231,000					231,000
Rockefeller / Loch Storm Sewer Ravine Construction	PW-RAV-01-22	4			900,000			900,000
Market Square Brick Paver Replacement	PW-RDB-01-25	4					700,000	700,000
Telegraph Rd Train Sta Underpass Dsn. & Const.	PW-RDB-03-13	2				150,000		150,000
McLennon-Reed & Bluff's Edge Bridge Repairs	PW-RDB-03-22	4	150,000	1,200,000				1,350,000
Off-Street: Forest Ave Parking Lot Resurfacing	PW-RDB-04-14	4		300,000				300,000
CNW Paver Restoration	PW-RDB-10-19	4					187,000	187,000
TTD Paver Restoration	PW-RDB-11-19	4					261,000	261,000
Waukegan & Everett Intersection Improvements	PW-RDB-12-13	5	640,200	1,588,745				2,228,945
RT. 60 Bike Path Construction (Academy-Field Dr)	PW-RDB-17-17	5	12,000	130,000				142,000
Waukegan & Westleigh Intersection Improvements	PW-RDB-27-09	5			600,000			600,000
Storm Sewer Upgrade - Ahwahnee Rd	PW-STM-01-24	4				2,000,000		2,000,000
Additional Storm Sewer Lining	PW-STM-03-22	4	110,000			40,000	200,000	350,000

Source	Project #	Priority	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Capital Fund Total			2,289,540	11,610,132	2,420,794	2,958,294	4,472,948	23,751,708
Cemetery Fund								
East Ravine Restoration Project	PK-CEM-01-22	5	500,000					500,000
Small Garden Columbarium	PK-CEM-05-09	2				250,000		250,000
Cemetery Fund Total			500,000			250,000		750,000
Golf Course Fund								
Deerpath Golf Course Hole 5 Bridge Replacement	PK-DGC-02-21	4				90,000		90,000
Deerpath Golf Course Hole 4 Bridge Replacement	PK-DGC-02-22	4					85,000	85,000
Golf Course Fund Total						90,000	85,000	175,000
Grant-Contribution-Capital Fund								
Deerpath Streetscape Project	PW-01-21	5	200,000	1,600,000				1,800,000
Telegraph Rd Train Sta Underpass Dsn. & Const.	PW-RDB-03-13	2				600,000		600,000
Waukegan & Everett Intersection Improvements	PW-RDB-12-13	5		3,674,781				3,674,781
RT. 60 Bike Path Construction (Academy-Field Dr)	PW-RDB-17-17	5	48,000	520,000				568,000
Waukegan & Westleigh Intersection Improvements	PW-RDB-27-09	5			2,400,000			2,400,000
Grant-Contribution-Capital Fund Total			248,000	5,794,781	2,400,000	600,000		9,042,781
Grant-Contribution-MFT								
Lake-Woodbine Bridge Reconstruction	PW-RDB-19-09	5			1,840,000			1,840,000
Grant-Contribution-MFT Total					1,840,000			1,840,000
Grant-Federal-Cemetery								
East Ravine Restoration Project	PK-CEM-01-22	5	500,000					500,000
Grant-Federal-Cemetery Total			500,000					500,000
Motor Fuel Tax Fund								
Lake-Woodbine Bridge Reconstruction	PW-RDB-19-09	5			460,000			460,000
Motor Fuel Tax Fund Total					460,000			460,000
Park & Public Land Fund								
Townline Park: Basketball Court Addition	PK-PRK-01-16	2					45,000	45,000
West Park Tennis Court Surface Maintenance	PK-PRK-01-22	4			40,000			40,000
Everett Park Tennis Court Surface Maintenance	PK-PRK-02-22	4				50,000		50,000
Waveland Park: Picnic Shelter Renovation	PK-PRK-03-13	2					125,000	125,000
West Park Sidewalk Addition	PK-PRK-03-20	2		25,000				25,000
Elawa Park: Playground Equipment Replacement	PK-PRK-03-21	4			250,000			250,000
Forest Park Trail Addition/Boardwalk	PK-PRK-04-20	4		300,000				300,000
West Park Irrigation System Installation	PK-PRK-09-15	2					75,000	75,000
Park & Public Land Fund Total				325,000	290,000	50,000	245,000	910,000

Source	Project #	Priority	FY '22	FY '23	FY '24	FY '25	FY '26	Total
Special Recreation Fund								
Recreation Center Replacement	PK-REC-10-01	5					26,451	26,451
Special Recreation Fund Total							26,451	26,451
Water and Sewer Fund								
Additional Sanitary Sewer Lining	PW-SAN-02-23	4	100,000			200,000		300,000
Water Meter Replacement Project	PW-WAT-01-22	4				3,370,000	2,840,000	6,210,000
Elevated Tank /Painting	PW-WP-04-11	4			20,000	650,000		670,000
Deerpath Watermain Replacement (Oakwood - Western)	PW-WS-03-22	4		200,000				200,000
Lawrence Ave Watermain Replc. (Oak Knoll-Kimmer)	PW-WS-08-22	4					460,000	460,000
Water and Sewer Fund Total			100,000	200,000	20,000	4,220,000	3,300,000	7,840,000
GRAND TOTAL			3,637,540	17,929,913	7,430,794	8,168,294	8,129,399	45,295,940

CITY OF LAKE FOREST
FISCAL YEAR 2022 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 FY2022 City-wide Revenue	% of FY2022 General Fund Revenue	Estimated Growth over Prior Year
1	Property Taxes	34.79%	55.44%	3.97%
2	Internal Service Charges	10.39%	2.13%	2.20%
3	Water/Sewer Charges	9.25%	n/a	2.50%
4	Inter-fund Transfers	8.62%	n/a	n/a
5	Investment Income	6.63%	.40%	n/a
6	Sales Taxes	4.10%	6.44%	25.16%
7	Municipal Utility Taxes	3.39%	8.32%	.35%
8	Parks/Recreation Fees	3.16%	n/a	93.57%
9	Golf Course Fees	1.76%	n/a	-10.7%
10	Income Tax	1.73%	4.25%	56.70%
11	Real Estate Transfer Tax	1.51%	n/a	55.56%
12	Motor Vehicle Licenses	1.35%	3.30%	n/a
13	Public Safety Pension Fee	1.26%	3.11%	n/a
14	Building Permits	1.05%	2.57%	n/a
15	Sanitation Fee	1.01%	2.47%	n/a
	TOTAL	90.00%	88.43%	

On the following pages, a detailed description of these revenue sources is provided along with the assumptions incorporated in the FY2022 budget projection.

1. Property Tax

Budget Estimate: \$32,182,762

The City is a home-rule municipality and 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 FY2022 revenue estimate is based on the 2020 tax levy, which represented a 3.97% increase over the 2019 levy extension, as well as Tax Increment Financing (TIF) Proceeds and Special Service Area tax levies.

2. Internal Service Charges

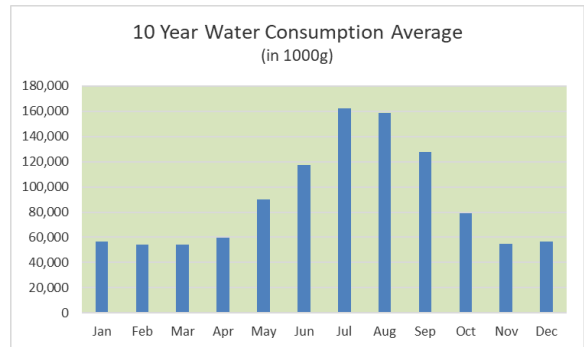
Budget Estimate: \$9,611,551

Although a significant revenue source from a budgetary standpoint, internal service charges do not represent an inflow of resources to the City. They represent cost accounting transactions that support the calculation of the true cost of services provided. Internal service charges are recorded for administrative services provided by General Fund departments to other funds of the City, as well as fleet, liability insurance and self-insurance charges assessed to operating department budgets and administered in internal service funds.

3. Water and Sanitary Sewer Charges

Budget Estimate: \$8,560,368

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, fees 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:



4. Inter-fund Transfers

Budget Estimate: \$7,978,467

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

5. Investment Income

Budget Estimate: \$ 6,136,571

The City is significantly limited by State Statute as to the types of investments that can be made with operating funds. Interest income is negligible in the operating funds for FY22 due to the current low

rate interest environment. The Cemetery Commission, Fire Pension Board and Police Pension Board have greater flexibility in their investment management. The City budgets investment income for the Fire Pension and Police Pension funds to meet its actuarial target of 6.50% annually.

6. Sales Taxes

Budget Estimate: \$3,788,575

The City receives a 1.00% municipal tax on sales within the City that is deposited to the General Fund and has imposed a home rule sales tax, increased from .50% to 1.00% effective July 1, 2019. These taxes are collected by the Illinois Department of Revenue and remitted to the City on a monthly basis. One half of the home rule sales tax revenue is deposited into the 2004B/2011B Storm Debt Service Fund to meet obligations related to bonds issued to fund storm sewer improvements. The other half of the home rule sales tax is deposited into the Capital Improvements Fund. For FY2022, the City has projected a 25% increase in sales tax revenues compared to the FY2021 budget which forecasted significant declines due to the Coronavirus pandemic. Sales tax revenue to date has generally returned to pre-COVID levels.

7. Municipal Utility Taxes

Budget Estimate: \$3,134,887

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.

8. Parks and Recreation Fees

Budget Estimate: \$2,927,252

The Parks and Recreation Fund budget is partially supported (approximately 32%) by programming fees. A variety of programs are provided and fees are established in consultation with the Parks and Recreation Board. A significant reduction in this revenue source occurred in late FY20 and throughout FY21 due to COVID restrictions. The FY22 Budget optimistically assumes programming fees will return to pre-COVID levels. The department will operate with a close eye on expense reduction if programming fees cannot be realized.

9. Golf Course Fees

Budget Estimate: \$1,631,291

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 FY21 Budget anticipated a 19% decline in typical annual revenues due to the Coronavirus pandemic impacting course operations for the summer of 2020. However, COVID instead had a very positive impact on golf course revenues due to good weather and a general desire to seek outdoor activities without group gatherings. The FY22 Budget forecasts a 10.7% decline in revenue due to a major State-funded capital project that will impact drivers' ability to access the golf course throughout the summer.

10. Income Tax

Budget Estimate: \$1,600,000

The City has received income tax distributions since 1969 through the State of Illinois pursuant to a funding partnership (Local Government Distributive Fund – LGDF). Prior to July 1, 2017, cities and counties in Illinois received 8% of the total state income tax revenues through this fund, allocated on a

per capita basis. **The State of Illinois' Fiscal Year 2018 Budget imposed a 10% reduction in income tax** distributions to local governments followed by a 5% reduction for SFY2019 and 20, with no reduction in SFY21 due to a planned November 2020 referendum for a graduated income tax. Due to the failure of the referendum, Governor Pritzker has proposed returning to a 10% reduction for LGDF combined with the closing of several corporate income tax "loopholes" to increase State revenue for its FY2022 budget. The **City's FY2022** Budget anticipates a return to pre-COVID levels of income tax receipts but a 20% reduction by the State of LGDF.

11. Real Estate Transfer Tax

Budget Estimate: \$1,400,000

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**. The FY21 budget anticipated a significant reduction in this revenue source due to the Coronavirus pandemic. However, the City's FY21 Real Estate Transfer Tax will significantly exceed any fiscal year since the tax was implemented in July 2006. The FY22 Budget anticipates revenue consistent with pre-COVID levels.

12. Motor Vehicle License Fees

Budget Estimate: \$1,245,000

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 or revenue is projected for FY22.

13. Public Safety Pension Fee

Budget Estimate: \$1,170,000

The City imposes a public safety pension fee as a source of funding police and fire pension obligations. The fee is assessed quarterly on the City's utility bill. No increase in the fee or revenue is projected for FY22.

14. Building Permits

Budget Estimate: \$967,000

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

15. Sanitation Fee

Budget Estimate: \$930,000

The City imposes a sanitation fee to residential households of \$12/month, which includes twice a week refuse collection, recycling and compost center. The fee is assessed quarterly on the utility bill. No increase in the fee or revenue is projected for FY22.

CITY OF LAKE FOREST, ILLINOIS
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 ORIGINAL BUDGET
Fund 101 - GENERAL					
311.01-00	CURRENT LEVY - PROP TAX	13,826,708	14,343,735	14,056,860	14,341,044
311.03-00	SSA TAX	54,606	54,565	54,565	54,565
311.04-00	FIREFIGHTER PENSION TAX	1,641,694	1,895,171	1,857,268	2,226,318
311.05-00	POLICE PENSION TAX LEVY	2,188,065	2,690,726	2,636,911	2,988,076
311.08-00	IMRF	609,918	623,246	610,781	637,595
311.09-00	SOCIAL SECURITY	609,918	623,246	610,781	637,594
312.01-00	REPLACEMENT OF PERS PROP	96,017	104,008	69,132	75,000
312.09-00	INCOME TAX	1,906,209	1,021,074	1,727,613	1,600,000
312.10-00	TELECOMMUNICATIONS	993,112	1,091,481	884,100	850,000
312.11-00	LOCAL USE TAX	677,989	643,881	527,333	300,000
312.11-01	CANNABIS TAX	4,791		12,000	12,240
312.12-00	MUNICIPAL SALES AND USE	2,597,219	1,537,930	1,459,714	2,427,775
313.02-01	ELECTRICITY	1,102,895	1,120,854	1,115,250	1,128,353
313.02-02	GAS	760,210	850,621	765,559	820,072
313.02-03	WATER	314,678	310,774	358,943	336,462
313.06-00	HOTEL/MOTEL TAX	173,069	145,000	105,085	237,539
318.03-00	ROAD AND BRIDGE	234,174	230,000	230,000	230,000
321.01-00	ELECTRICAL CONTRACTOR LIC	420	480	420	420
321.02-00	ALCOHOLIC BEVERAGE LIC	92,667	95,000	95,000	90,000
321.03-00	HEALTH LICENSE	26,150	25,550	25,000	25,000
321.04-00	VENDING MACHINE LIC	7,945	8,000	7,725	7,500
321.05-00	HEAT/AC CONTRACTOR LIC	2,820	3,200	3,500	3,000
321.20-00	OTHER BUSINESS LICENSE	2,605	5,150	2,665	1,250
321.20-01	MOTOR VEHICLE	1,244,468	1,257,450	1,205,000	1,245,000
321.70-01	DOG/CAT LICENSES	29,228	30,300	30,900	31,209
322.10-01	BUILDING PERMITS PRIMARY	1,482,285	773,000	1,400,000	967,000
322.10-24	RECORDING FEES	2,380	2,500	2,500	2,000
322.10-25	BUILDING PERMIT SECONDARY	6,570			
322.30-05	NORTH BEACH PARKING	12,730	19,000	10,250	19,000
322.40-01	LANDSCAPE LICENSE	37,400	37,500	29,500	30,000
322.70-02	SPECIAL EVENTS	2,275	2,000	125	2,000
322.70-04	SPECIAL EVENTS - STREETS	360	1,000		1,000
322.70-05	SPECIAL EVENTS - POLICE	2,067	2,000		2,000
322.70-06	SPECIAL EVENTS - FIRE	1,745	500		500
332.08-00	STATE GRANT	2,018		2,049	
333.03-00	CANINE GRANT	5,400		5,400	4,900
333.05-00	GRANTS	1,910			
336.01-00	CONTRIBUTIONS/DONATIONS	200			
336.01-17	COVID-19 GRANTS & REIMBURSEMEI	2,500		848,842	
341.01-01	DAMAGE TO PROP/SERVICES	22,952	5,000	3,000	5,000
341.01-02	BRUSH REMOVAL	1,155	750	2,195	1,000

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ACCOUNT	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 ORIGINAL BUDGET
341.01-07	SALE OF SCRAP METAL		500	500	500
341.02-01	PARKING DECALS	382,638	370,000	164,000	325,000
341.02-02	UNLIMITED PARKING	31,000	31,000	34,000	31,000
341.02-03	MILWAUKEE RR/EVERETT LOT	168,912	170,000	12,400	130,000
341.02-04	WESTMINSTER LOT	17,857	17,000	2,600	10,000
341.02-05	OAKWOOD LOT	56,749	56,000	11,000	40,000
341.03-01	MS VENDING MACHINES	5,173	6,000	5,200	5,500
341.03-04	TELEGRAPH RD DEPOT	215		1,075	2,700
341.03-05	CAFE ALTO	1,935	28,200		
341.03-06	CNW TENANTS	16,626	19,329	9,038	9,227
341.03-07	QUARTA LOT LF BANK	70,808	71,652	71,652	73,157
341.03-08	MUSIC INSTITUTE	43,000	43,000	43,000	44,182
341.03-12	SITE IMPROVEMENTS	8,881	8,881	8,881	5,921
341.03-13	COMMON AREA MAINTENANCE	945	945	945	630
341.03-14	TENANT LEASES				39,836
341.03-15	SITE IMPROVEMENTS	12,254	12,254	12,254	8,169
341.03-16	COMMON AREA MAINTENANCE	1,330	1,330	1,330	887
341.04-02	VITAL STATISTICS	25,497	30,000	27,000	27,500
341.10-01	SITE GRADING PERMIT	87,330	60,000	70,000	65,000
341.10-02	WATER SHED DEV PERMIT	12,410	4,500	40,000	15,000
341.10-03	ELEVATOR INSPECTION FEE	50,360	50,000	50,000	50,000
341.10-04	BANNOCKBURN PLAN REVIEW	48,915	45,000	30,000	30,000
341.10-05	LK BLUFF INSPECTION	33,752	33,700	35,183	35,887
341.10-06	BUILDING REVIEW FEE (BRB)	9,874	12,000	12,000	10,000
341.10-09	COPIES	2,652	1,000	1,000	750
341.10-10	HIST PRESERVATION COMM	14,626	6,000	17,000	10,000
341.10-11	PLAN COMMISSION FEE (PC)	10,336	7,500	6,000	6,000
341.10-12	ZONING BOARD OF APPEALS	3,585	4,500	4,500	4,200
341.10-14	TREE REMOVAL PERMIT	48,981	20,000	40,000	30,000
341.10-15	MAINTENANCE OF PROPERTY	234	3,500	1,458	500
341.15-00	ENGINEERING SERVICE	73,684	15,000	30,000	15,000
341.15-10	PW IMPACT FEE	12,386	12,940	28,620	2,392
341.15-20	CBD SNOW REMOVAL	2,820	10,670	11,000	11,000
341.15-21	ROUTE 43/60 SNOW REMOVAL IGA	93,131		93,131	
341.15-30	GRASS/LEAF BAG/STICKERS	45,040	40,000	45,000	40,000
341.15-31	SPECIAL SANITATION PICKUP	21,830	20,000	20,000	20,000
341.15-32	RECYCLING BINS	2,770	2,500	6,900	3,300
341.20-01	AMBULANCE FEES	735,904	673,816	649,456	844,293
341.20-05	FIRE PREVENTION INSPECT	12,526	11,848	1,436	12,526
341.20-06	AMBULANCE - LAKE BLUFF	485,255	290,700	608,360	616,412
341.20-07	AMBLNCE - RFPD(KNOLLWOOD)	281,250	252,960	248,000	252,960
341.20-08	FIRE & EMRGNCY IMPACT FEE	14,624	15,260	34,770	2,918
341.20-09	GEMT AMBULANCE FEES	765		22,000	40,000

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ACCOUNT	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 ORIGINAL BUDGET
341.30-04	ANIMAL WARDEN	25	150	25	
341.30-08	POLICE - MISC FEES	655	450	1,000	600
341.30-09	FALSE ALARMS - POLICE	2,700	2,200	600	1,500
341.30-10	POLICE IMPACT FEE	21,981	22,692	52,302	4,396
341.30-11	ADMIN HEARING COURT FEES	6,820	6,000	3,000	6,000
341.30-13	SRO COST SHARE	53,842	59,160	51,600	53,307
341.30-14	HEARING OFFICER	41,175	60,000	28,000	40,000
341.90-01	FINANCE/ADMIN SERVICES	765,511	784,650	784,650	804,266
349.06-09	SANITATION FEE	930,372	920,000	930,000	930,000
351.01-00	FINE- CITY ORDINANCE	160,748	110,000	97,000	120,000
351.02-00	FINE - CIRCUIT COURT	105,467	110,000	70,000	85,000
351.04-00	FINE- ANIMAL/BURNING	770	2,000	400	1,000
351.07-00	VIOLATIONS COM DEV	4,250	4,500	4,000	4,000
361.01-00	INTEREST ON INVESTMENTS	668,376	550,000	121,575	150,000
370.01-00	CABLE FRANCHISE	507,276	515,000	495,000	500,000
370.03-00	ACTIVITIES - CROYA	41,480	43,000		43,000
370.03-01	CROYA RENTAL FEES	2,500	5,500		5,500
370.04-00	CROYA SERVICES	62,500	80,000	97,500	75,000
370.10-22	BOND REDEMPTIONS	39,541	34,000	25,000	25,000
372.11-00	PUBLIC SAFETY PENSION FEE	581,770	590,000	590,000	590,000
379.10-00	OTHER REVENUE	40,321	10,000	20,000	20,000
392.01-00	SALE OF PROPERTY	25,789			
ESTIMATED REVENUES - FUND 101		37,794,251	35,923,479	36,638,307	37,671,328
Fund 120 - FLEX					
361.01-00	INTEREST ON INVESTMENTS	130	150	45	50
TOTAL ESTIMATED REVENUES		130	150	45	50
Fund 124 - MS SITE PROJECT					
361.01-00	INTEREST ON INVESTMENTS	10,913			
TOTAL ESTIMATED REVENUES		10,913			
Fund 201 - PARK AND PUBLIC LAND					
331.13-00	FEDERAL GRANT	27,865	252,135	252,135	
336.01-00	CONTRIBUTIONS/DONATIONS	5,000	50,000		
349.01-01	PARK DEVELOPMENT	15,668	79,604	219,352	31,336
361.01-00	INTEREST ON INVESTMENTS	22,055	8,000	4,000	2,500
TOTAL ESTIMATED REVENUES		70,588	389,739	475,487	33,836
Fund 202 - MOTOR FUEL TAX					
312.04-00	MOTOR FUEL TAX ALLOTMENT	714,970	689,149	747,065	758,271
331.13-00	FEDERAL GRANT		1,344		
332.09-00	REBUILD ILLINOIS GRANT			638,444	

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ACCOUNT	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 ORIGINAL BUDGET
361.01-00	INTEREST ON INVESTMENTS	23,901	22,000	6,200	3,000
TOTAL ESTIMATED REVENUES		738,871	712,493	1,391,709	761,271
Fund 205 - EMERGENCY TELEPHONE					
349.04-00	TELEPHONE 911	438,038	420,000	442,040	440,000
361.01-00	INTEREST ON INVESTMENTS	8,228	5,000	3,136	3,000
TOTAL ESTIMATED REVENUES		446,266	425,000	445,176	443,000
Fund 210 - SENIOR RESOURCES					
336.02-00	FOUNDATION SUPPORT	70,000	70,000	135,000	70,000
336.08-00	LAKE BLUFF CONTRIBUTION	62,019	66,976	66,976	70,325
336.17-00	CAR DONATION	72,418	34,000	34,000	34,000
340.02-00	MEMBERSHIP DUES	31,071	33,000	23,000	33,000
340.04-00	TRIPS	26,852	34,000	963	29,000
340.14-00	MEALS/PARTIES	25,240	36,385	2,200	34,000
340.15-00	CLASSES/LECTURES	18,055	23,960	13,272	21,000
340.16-00	SENIOR CAR USER FEE	3,614	6,000	815	3,000
340.19-00	ROOM CONTRACTS	1,400	3,000	70	3,000
340.23-00	MASSAGE THERAPY FEES	6,210	8,500	40	6,000
340.24-00	PODIATRY - ROOM RENTAL	1,050	1,500	675	1,500
340.27-00	CLASSES/LECTURES SPONSORS	850	3,000	4,000	3,000
340.28-00	MEALS/PARTIES SPONSORS	7,050	13,000	1,500	10,000
361.01-00	INTEREST ON INVESTMENTS	3,816	2,500	768	3,500
379.10-00	OTHER REVENUE	2,442		1,135	
391.01-01	(LF) GENERAL FUND	246,882	264,222	264,222	272,760
391.11-01	SUPPORT SERVICES SUBSIDY		10,000		10,000
TOTAL ESTIMATED REVENUES		578,969	610,043	548,636	604,085
Fund 220 - PARKS AND RECREATION					
311.01-00	CURRENT LEVY - PROP TAX	4,607,011	4,710,723	4,710,723	5,254,086
311.08-00	IMRF	283,683	289,364	289,364	296,025
311.09-00	SOCIAL SECURITY	283,683	289,363	289,363	296,025
311.11-00	SPECIFC PURPOSE	124,821	125,000	125,000	125,000
312.01-00	REPLACEMENT OF PERS PROP	44,907	40,000	40,000	40,000
336.01-00	CONTRIBUTIONS/DONATIONS	8,813	2,000	2,000	2,000
336.01-10	REGATTA				18,920
336.01-11	PARKS SECTION	3,295	5,000	6,000	5,000
336.01-12	WILDLIFE CENTER CONTRIBUTIONS/E	115,733	146,000	150,000	196,270
336.01-14	STIRLING HALL DEVELOPMENT	1,000		1,000	
336.01-15	DANCE	2,079		181	
336.01-16	ADOPT A PARK	36,324	35,000	35,000	35,000
346.08-01	SFIF - SOCCER	15,630	3,600	4,460	4,450
346.08-02	SFIF - FIELD SPORTS	1,730	1,600	5,160	4,000

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346.08-03	SFIF - FOOTBALL	3,480	3,160	2,334	2,840
346.08-04	SFIF - BASEBALL/SOFTBALL	3,710	3,600	2,260	4,240
346.09-02	TAE KWON DO	10,400	9,776	6,048	14,872
346.09-03	RUGBY				
346.10-04	BASKETBALL - HOUSE LEAGUE	55,652	54,466	22,074	53,811
346.10-05	GIRLS VOLLEYBALL	7,165	8,256	4,449	9,308
346.10-06	BASKETBALL-SPECIAL	10,423	11,888	3,672	12,330
346.10-08	GYMNASTICS	13,115	14,920	1,662	10,080
346.10-09	WORKSHOPS/ACTIVITIES	12,988	22,932	4,070	22,932
346.10-10	FLAG FOOTBALL-BOYS	37,050	48,600	31,943	42,291
346.10-11	HURRAY FOR SUMMER	48,280		202	50,849
346.10-12	BASEBALL HOUSE LEAGUE	47,056	64,470	68,532	78,293
346.10-14	SOFTBALL-HOUSE LEAGUE		4,512		4,512
346.10-17	SPORTS CAMP - YOUTH		4,770	159	4,770
346.10-18	SUPERSTARS CAMP	231,993		(421)	190,854
346.10-19	LACROSSE	8,392	21,654		1,848
346.10-21	TACKLE FOOTBALL	37,094	43,544	33,170	50,832
346.10-22	CHILDREN'S CREATIVE ARTS	20,227	33,824	8,500	30,908
346.10-23	SATELLITE CENTER	32,769	51,324	1,600	48,928
346.10-24	KARATE	26,949	34,902	18,754	36,144
346.10-25	SAILING	194,999		205,060	230,074
346.10-26	BEACH	995			12,264
346.10-27	ADAPTIVE SAILING PROGRAM				3,370
346.10-28	TENNIS INSTRUCTION	11,589	25,252	16,204	17,224
346.10-29	CAMP OF THE ARTS	37,674		22,435	37,080
346.10-30	DAY CAMP	90,408		24,406	80,962
346.10-34	DANCE ACADEMY	152,393	310,522	85,000	217,075
346.10-36	WILDLIFE DISCOVERY PROGRAMS	44,140	121,087	34,560	83,386
346.10-45	C.I.T	12,498		5,940	21,006
346.10-47	DANCE SPECIAL	116,840	134,350	52,000	95,860
346.10-48	JUNIOR SAILING OLYMPICS	7,699			
346.10-50	THEATRE ARTS	1,450	3,160		3,000
346.11-02	SOFTBALL-ADULT	5,005	5,720	3,720	5,952
346.11-03	CULTURAL ARTS - ADULTS	103,855	108,140	67,599	98,857
346.11-07	ADULT ATHLETICS	4,221	3,652	3,152	5,295
346.11-08	COURTS SPORTS	27,017	29,400	971	27,528
346.11-09	FITNESS - BABYSITTING	2,966	3,600		
346.11-11	FITNESS - FLOOR/MEMBERSHP	269,105	326,714	110,000	272,151
346.11-12	FITNESS - GROUP EXERCISE	33,975	56,058	12,000	44,915
346.11-13	FITNESS - LF DAY 5K RUN	2,007			
346.11-14	FITNESS - PERSONAL TRAIING	96,585	136,647	40,000	93,585
346.12-03	RECREATION CENTER	12,359	24,140	750	22,400
346.12-04	SPECIAL EVENTS	13,680	18,134	13,545	19,035

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ACCOUNT	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 ORIGINAL BUDGET
346.12-06	BIRTHDAY PARTIES	2,621	14,234		14,234
346.13-02	KINDERHAVEN	283,497	340,332	220,088	316,419
346.13-03	PRE SCHOOL PROGRAMS	85,389	132,536	36,900	127,637
346.14-02	CONCESSIONS	35,690		73,629	71,300
346.14-03	MARKETING	4,608	12,000	10,000	11,209
346.17-02	WILDLIFE DISCOVERY OPERATIONS	10,287		1,910	
346.30-10	FOREST PARK PERMITS	105,485		128,465	165,342
346.30-11	NON-RESIDENT BEACH FEE	13,853		102,260	99,500
346.30-12	PARK PICNIC PERMITS	9,100			9,500
346.30-14	ATHLETIC FIELD SERVICES	25,688	50,000	22,996	40,000
346.30-15	SPECIAL EVENTS PARKS	1,763	1,500		2,000
361.01-00	INTEREST ON INVESTMENTS	50,876	75,000	9,000	12,000
371.08-04	MISCELLANEOUS REVENUE	(384)			
379.10-00	OTHER REVENUE	12,724	30,000	30,000	30,000
379.12-00	PROGRAM REFUND FEE	791	500	500	500
391.01-01	INTERFUND TRANSFER	300,490	285,000	785,000	20,000
391.02-23	TRANSFER PARK & REC EQUIPMENT			176,112	
392.11-00	SALE OF EQUIPMENT			9,323	
TOTAL ESTIMATED REVENUES		8,319,390	8,331,926	8,170,784	9,258,078
Fund 223 - PARKS EQUIPMENT RESERVE					
346.03-00	EQUIPMENT RESERVE	255,000	155,000	116,250	
361.01-00	INTEREST ON INVESTMENTS	2,147	2,000	428	
TOTAL ESTIMATED REVENUES		257,147	157,000	116,678	
Fund 224 - SPECIAL RECREATION					
311.06-00	SPECIAL RECREATION	473,751	483,839	483,839	501,995
361.01-00	INTEREST ON INVESTMENTS	11,793	10,000	2,400	3,000
TOTAL ESTIMATED REVENUES		485,544	493,839	486,239	504,995
Fund 230 - CEMETERY GENERAL					
336.01-00	CONTRIBUTIONS/DONATIONS	29,570	12,000	12,000	12,000
344.10-15	COLUMBARIUM NICHES	120,875	104,900	126,900	104,000
344.60-01	LOT SALES	344,200	485,200	478,700	511,400
344.60-02	CEMETERY SERVICE CHARGES	196,061	147,800	139,590	129,100
344.90-01	FINANCE/ADMIN SERVICES	38,413	30,000	30,000	30,000
361.01-00	INTEREST ON INVESTMENTS	127,812	50,000	60,000	50,000
363.09-00	NET GAIN/LOSS INVESTMENTS	357,067			
379.10-00	OTHER REVENUE	453			
393.00-00	BOND PROCEEDS		1,600,000	1,600,000	
TOTAL ESTIMATED REVENUES		1,214,451	2,429,900	2,447,190	836,500

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Fund 245 - FOREIGN FIRE INSURANCE					
349.03-00	FOREIGN FIRE INSURANCE	128,257	100,000	159,441	125,000
361.01-00	INTEREST ON INVESTMENTS	3,584		1,000	500
TOTAL ESTIMATED REVENUES		131,841	100,000	160,441	125,500
Fund 247 - POLICE RESTRICTED FUNDS					
312.13-00	SENATE BILL 740	5,215	8,500	500	4,000
342.40-01	DRUG ASSET FORFEITURE	3,585	3,500	1,000	3,500
349.04-01	DUI/TOW IMPOUND FEE	29,500	30,000	25,000	29,500
349.04-03	ECITATION FEE	575	900	1,050	1,000
361.01-00	INTEREST ON INVESTMENTS	1,618	2,000	400	500
TOTAL ESTIMATED REVENUES		40,493	44,900	27,950	38,500
Fund 248 - HOUSING TRUST					
313.07-00	DEMOLITION TAX	30,000	36,000	30,000	30,000
361.01-00	INTEREST ON INVESTMENTS	24,209	25,000	5,200	15,000
TOTAL ESTIMATED REVENUES		54,209	61,000	35,200	45,000
Fund 311 - CAPITAL IMPROVEMENTS					
311.01-00	CURRENT LEVY - PROP TAX	1,724,792	1,538,000	1,538,000	1,541,725
311.03-00	SSA TAX	9,771	9,764	9,764	9,764
313.01-00	HOME RULES SALES TAX	459,617	520,000	520,000	530,400
313.07-00	DEMOLITION TAX	30,000	36,000	30,000	30,000
313.08-00	REAL ESTATE TRANSFER TAX	1,256,265	900,000	2,400,000	1,400,000
331.13-00	FEDERAL GRANT	213,086	498,439		49,962
333.05-00	GRANTS	117,149			
336.01-00	CONTRIBUTIONS/DONATIONS	158,100	235,138	285,138	28,000
341.03-14	TENANT LEASES				30,550
349.06-00	ADM FEE RE TX EXEMPT STMP	11,800	10,000	12,000	10,000
349.06-06	HIGH IMPACT TRAFFIC	7,300	3,210	4,900	3,210
349.06-10	OUTSIDE REFUSE COLLECTION	40,109	40,000	40,000	40,000
349.06-11	SANITATION RECYCLABLES	13,859	23,000	19,000	19,000
349.07-01	IN LIEU TREE REPLACEMENT			11,375	
351.16-00	TREE FINE ROW	750			
361.01-00	INTEREST ON INVESTMENTS	174,339	60,000	40,661	26,969
379.10-00	OTHER REVENUE		5,000		5,000
379.25-00	IRMA	43,520		56,010	
391.01-00	INTERFUND TRANSFER	593,323			
391.01-01	GENERAL FUND	3,000,000	300,000	1,050,000	250,000
391.02-00	SALES TAX TRANSFER				500,000
392.11-00	SALE OF EQUIPMENT	38,500	20,000	5,520	20,000
TOTAL ESTIMATED REVENUES		7,892,280	4,198,551	6,022,368	4,494,580

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Fund 322 - LAUREL/WESTERN REDEVELOP					
311.01-00	CURRENT LEVY - PROP TAX	222,945	311,415	857,897	1,190,000
361.01-00	INTEREST ON INVESTMENTS	42			
TOTAL ESTIMATED REVENUES		222,987	311,415	857,897	1,190,000
Fund 422 - SSA 25 - KNOLLWOOD SEWER					
311.01-00	CURRENT LEVY - PROP TAX	73,488	76,775	76,775	79,850
361.01-00	INTEREST ON INVESTMENTS	822	750	335	500
TOTAL ESTIMATED REVENUES		74,310	77,525	77,110	80,350
Fund 423 - SSA 26 - WAUKEGAN RD SEWR					
311.01-00	CURRENT LEVY - PROP TAX	21,072	21,326	21,326	21,608
361.01-00	INTEREST ON INVESTMENTS	237	200	75	100
TOTAL ESTIMATED REVENUES		21,309	21,526	21,401	21,708
Fund 424 - SSA 29 - SAUNDERS RD					
311.01-00	CURRENT LEVY - PROP TAX	148,682	150,445	150,445	152,403
361.01-00	INTEREST ON INVESTMENTS	1,285	1,400	445	550
TOTAL ESTIMATED REVENUES		149,967	151,845	150,890	152,953
Fund 425 - 2004B/2011B BOND STRM SWR					
313.01-00	HOME RULES SALES TAX	575,469	520,000	520,000	530,400
361.01-00	INTEREST ON INVESTMENTS	30,143	24,000	5,200	4,300
391.01-01	INTERFUND TRANSFER	124,909			
393.00-00	BOND PROCEEDS	2,022,253			
TOTAL ESTIMATED REVENUES		2,752,774	544,000	525,200	534,700
Fund 428 - 2009 G.O. BONDS - WTRN AV					
311.01-00	CURRENT LEVY - PROP TAX	280,846	255,545	255,545	252,700
361.01-00	INTEREST ON INVESTMENTS	2,297	2,500	800	800
393.00-00	BOND PROCEEDS	2,150,452			
TOTAL ESTIMATED REVENUES		2,433,595	258,045	256,345	253,500
Fund 429 - 2010 G O BOND					
311.01-00	CURRENT LEVY - PROP TAX	470,914	576,225	576,225	581,263
334.01-00	IRS CREDIT PAYMENTS	147,604			
361.01-00	INTEREST ON INVESTMENTS	3,460	4,000	1,400	1,400
393.00-00	BOND PROCEEDS	7,375,936			
TOTAL ESTIMATED REVENUES		7,997,914	580,225	577,625	582,663

CITY OF LAKE FOREST, ILLINOIS
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 ORIGINAL BUDGET
Fund 432 - 2013 REFUNDING 2010A					
311.01-00	CURRENT LEVY - PROP TAX	683,676	752,763	752,763	747,013
361.01-00	INTEREST ON INVESTMENTS	3,989	4,500	1,800	1,800
TOTAL ESTIMATED REVENUES		687,665	757,263	754,563	748,813
Fund 433 - 2015 GO BOND					
311.01-00	CURRENT LEVY - PROP TAX	229,783	225,362	225,362	248,113
361.01-00	INTEREST ON INVESTMENTS	1,089	1,000	450	450
391.03-22	FUND 322 TIF FUND	362,063	356,688	356,688	361,313
TOTAL ESTIMATED REVENUES		592,935	583,050	582,500	609,876
Fund 501 - WATER AND SEWER					
323.06-00	WATER TAPS AND METERS	67,615	32,000	55,000	35,000
323.10-11	FIRE HYDRANT PERMITS	225		450	
323.10-20	HOME INSPECTIONS	41,700	32,000	55,000	40,000
323.10-21	SANITARY SEWER CONNECTION	74,831	10,500	22,000	20,000
343.01-00	WATER TOWER ANNUAL FEE	205,399	205,000	206,500	212,000
343.02-00	SEWER CHARGE	663,698	670,000	700,000	710,000
343.02-01	LF OASIS AGREEMENT	13,292	14,043	10,000	13,500
343.02-02	CUSTOMER CHARGE	151,961	150,000	150,000	150,000
343.03-00	BILLING SERV/PENALTY	46,033	50,000	30,000	50,000
343.04-00	OUTSIDE CITY WATER SALES	1,659	2,050	1,500	1,500
343.05-01	CUSTOMER CHARGE	1,401,754	1,588,540	1,588,540	1,588,540
343.05-02	RESIDENTIAL	3,544,080	3,939,029	4,018,238	4,068,996
343.05-03	COMMERCIAL	748,581	834,989	851,780	862,539
343.05-04	SCHOOLS AND CHURCHES	273,717	334,068	340,786	345,090
343.05-05	IRRIGATION	1,561	153,615	156,704	158,683
343.05-06	MULTI FAMILY	287,827	236,868	241,631	244,683
343.05-07	CITY OWNED	72,556	17,460	17,811	18,037
343.06-00	WATER SYS INVESTMENT FEE	145,417	28,000	60,000	60,000
343.10-00	SALE OF SCRAP	3,417	3,500	1,500	3,000
343.12-00	HIGHWOOD WATER PLANT	72,119	67,422	72,000	73,800
361.01-00	INTEREST ON INVESTMENTS	124,300	105,000	25,000	27,500
379.10-00	OTHER REVENUE	946	1,000	1,000	1,000
391.01-01	INTERFUND TRANSFER	2,500		6,500	
391.05-08	INTERFUND TRANSFER	715,003			
393.00-00	BOND PROCEEDS	7,095,299			
TOTAL ESTIMATED REVENUES		15,755,490	8,475,084	8,611,940	8,683,868
Fund 508 - WTR & SWR CAP IMP FUND					
336.01-06	MONTICELLO CIRCLE SSA	3,930	3,927	3,927	3,927
361.01-00	INTEREST ON INVESTMENTS	41,982	35,000	10,441	9,600
391.05-01	INTERFUND TRANSFER	1,400,000	1,400,000	1,400,000	1,300,000

CITY OF LAKE FOREST, ILLINOIS
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 ORIGINAL BUDGET
TOTAL ESTIMATED REVENUES		1,445,912	1,438,927	1,414,368	1,313,527
Fund 510 - DEERPATH GOLF COURSE					
336.01-00	CONTRIBUTIONS/DONATIONS				693,083
347.10-01	SEASONAL FEE - RESIDENT	133,156	135,000	146,451	185,000
347.10-02	SEASONAL FEE - NONRES	32,804	20,500	21,452	20,000
347.10-03	DAILY FEE RESIDENT	284,339	264,985	396,510	355,269
347.10-04	DAILY FEE NONRES	176,307	125,700	178,356	102,109
347.10-05	LOCKER AND SHOWER FEE	5,674	6,450	6,111	6,800
347.10-07	ELECTRIC CAR RENTAL	138,487	185,000	275,733	193,216
347.10-08	START TIME	7,325	7,400	10,600	9,700
347.10-09	RANGE FEES	54,818	54,039	82,485	69,175
347.10-11	CLUB RENTAL	1,113	1,400	210	4,300
347.10-12	PULLCART	4,279	4,500	5,124	8,650
347.10-15	COGS INVENTORY	135,797	102,298	149,113	151,752
347.21-01	CONCESSION SALES	187,097	179,079	203,891	187,733
347.25-03	HANDICAP SERVICE	4,000	5,200	5,100	5,200
347.25-04	LESSONS	6,802	13,500	3,745	9,000
347.28-01	GOLF CLASSES	286,129	361,606	347,951	323,387
361.01-00	INTEREST ON INVESTMENTS	9,677		3,092	
379.10-00	OTHER REVENUE	1,000	5,033		5,033
391.02-20	PARKS AND RECREATION FUND	196,000	50,000	50,000	50,000
393.00-00	BOND PROCEEDS	384,147			
TOTAL ESTIMATED REVENUES		2,048,951	1,521,690	1,885,924	2,379,407
Fund 601 - FLEET					
349.09-00	VEHICLE MAINTENANCE REV	1,805,637	1,865,437	1,865,437	1,865,437
349.09-14	FLUID MARKUP	3,870	4,000	2,100	3,000
361.01-00	INTEREST ON INVESTMENTS	14,912	11,000	3,600	3,200
379.10-00	OTHER REVENUE	730		270	
391.01-00	INTERFUND TRANSFER			500	
TOTAL ESTIMATED REVENUES		1,825,149	1,880,437	1,871,907	1,871,637
Fund 605 - LIABILITY INSURANCE					
349.10-00	LIABILITY INS REVENUE	1,327,356	1,327,348	1,327,348	1,327,348
349.10-01	INCR/DECREASE EXCESS SURP	855,650			
361.01-00	INTEREST ON INVESTMENTS	36,307	31,000	9,000	10,000
TOTAL ESTIMATED REVENUES		2,219,313	1,358,348	1,336,348	1,337,348
Fund 610 - SELF INSURANCE					
349.11-00	PREMIUMS PAID	5,503,292	5,508,000	5,702,900	5,611,500
361.01-00	INTEREST ON INVESTMENTS	78,892	68,000	20,000	40,000
TOTAL ESTIMATED REVENUES		5,582,184	5,576,000	5,722,900	5,651,500

CITY OF LAKE FOREST, ILLINOIS
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 ORIGINAL BUDGET
Fund 701 - FIREFIGHTER PENSION					
311.01-00	CURRENT LEVY - PROP TAX	1,641,694			
336.01-01	CONTRIBUTION - EMPLOYEE	330,725	315,650	349,583	325,337
361.01-00	INTEREST ON INVESTMENTS	825,822	900,000	753,000	768,000
363.09-00	NET GAIN/LOSS INVESTMENTS	245,490	1,867,500	8,000,000	2,332,973
372.11-00	PUBLIC SAFETY PENSION FEE	180,370		181,176	180,000
379.10-00	OTHER REVENUE	226		100	
391.21-01	EMPLOYER PENSION CONTRIBUTION		2,075,171	2,357,268	2,226,318
TOTAL ESTIMATED REVENUES		3,224,327	5,158,321	11,641,127	5,832,628
Fund 702 - POLICE PENSION					
311.01-00	CURRENT LEVY - PROP TAX	2,188,065			
336.01-01	CONTRIBUTION - EMPLOYEE	404,985	420,000	428,500	402,326
361.01-00	INTEREST ON INVESTMENTS	632,453	800,000	588,000	615,000
363.09-00	NET GAIN/LOSS INVESTMENTS	(401,182)	1,630,000	6,000,000	2,050,379
372.11-00	PUBLIC SAFETY PENSION FEE	401,469		403,300	400,000
379.10-00	OTHER REVENUE			687	
391.21-01	EMPLOYER PENSION CONTRIBUTION		3,090,726	3,136,911	2,988,076
TOTAL ESTIMATED REVENUES		3,225,790	5,940,726	10,557,398	6,455,781
Fund 709 - TRUST CARE FUNDS					
361.01-00	INTEREST ON INVESTMENTS	12,350		10,500	
363.09-00	NET GAIN/LOSS INVESTMENTS	16,196		250,000	
TOTAL ESTIMATED REVENUES		28,546		260,500	
ESTIMATED REVENUES - ALL FUNDS		108,324,461	88,512,447	104,072,153	92,516,982

Legislative and Administrative Departments
(Office of the City Manager, City Clerk, LFTV 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.

FY2021 Highlights

-  Completed and engaged in a new City-wide marketing and communication campaign
-  Assisted the City Council with launch of new Environmental Sustainability Committee
-  Participated in the implementation of the Rethink Recycling Campaign
-  Assisted IT Department with launch of new online Work Order and Citizen Request Management software
-  Implemented new City Web Site

FY2022 Initiatives and Programs

-  Deploy a new electricity aggregation program within the community
-  Provide leadership with Elawa Farm lease engagement and property transition
 - Update the City of Lake Forest records application with the State of Illinois
-  Deploy digitization initiative to move City records to an electronic content management system
-  **Support the implementation of the City’s** marketing and communication campaign
-  Continue coordinating COVID-19 related communication across all modalities

FY2022 Budget Notes

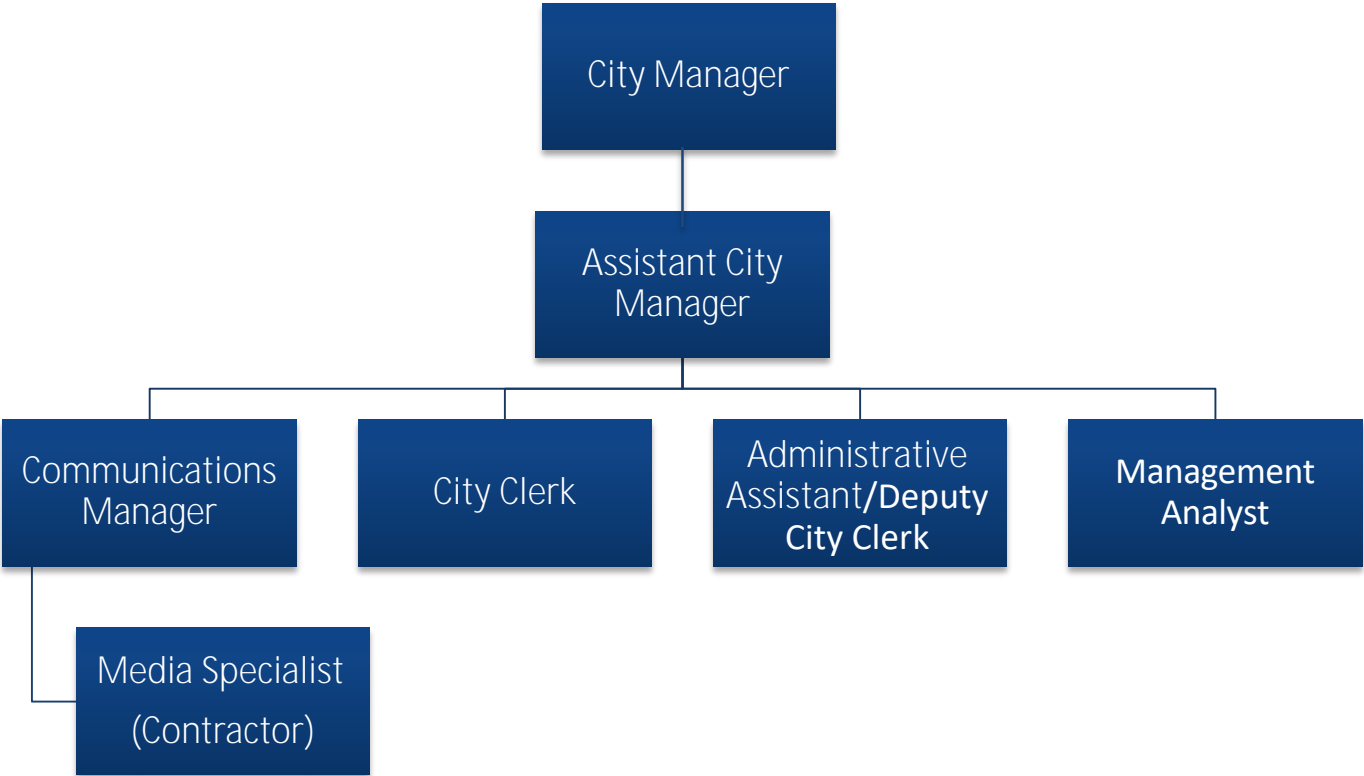
- \$50,000 in marketing and communications for continuing City-wide marketing and communications efforts.
- \$16,000 investment in ZenCity platform to assist with communications outreach efforts.

Performance Measurement	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Target
Average % of Followers Reached Per Facebook Post ¹	38%	41%	39%	35%
Average % of Followers Reached Per Instagram Post ¹	-	42%	45%	25%
E-Newsletter Open Rate ¹	59%	45%	52%	60%
Average number of days to respond to FOIA requests ²	3.26	2.46	2.10	<5 days

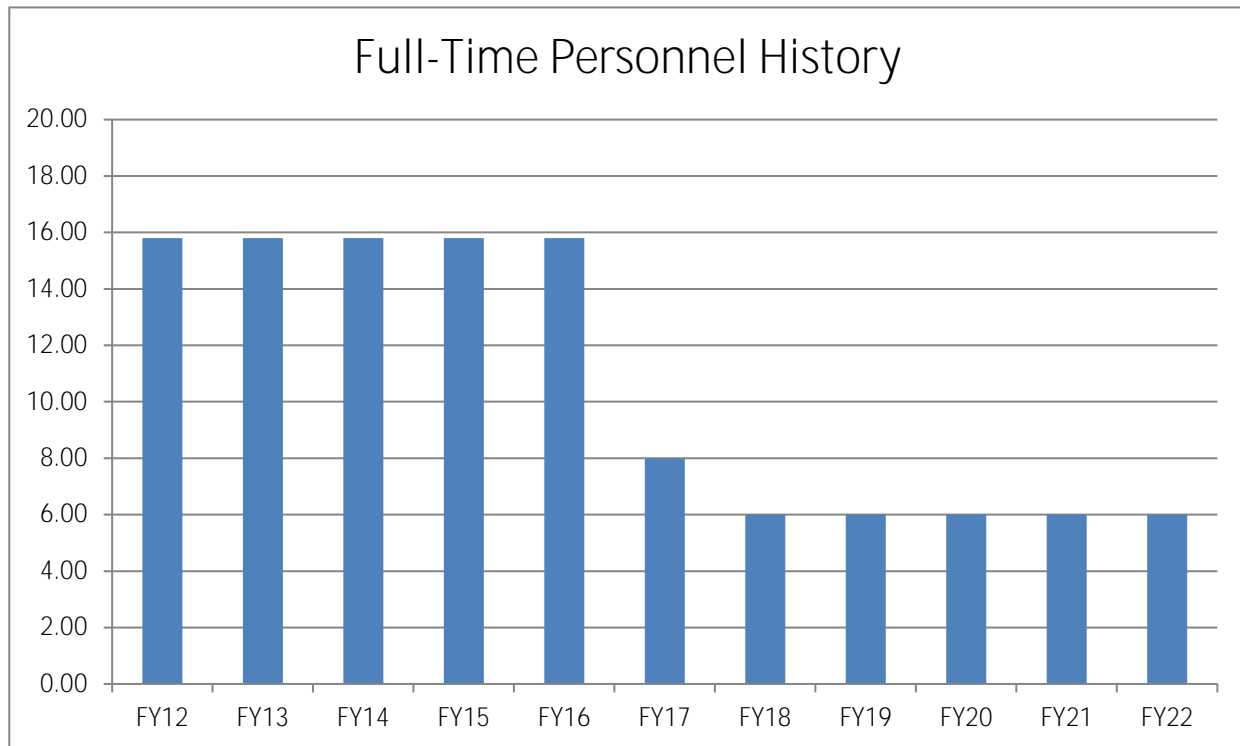
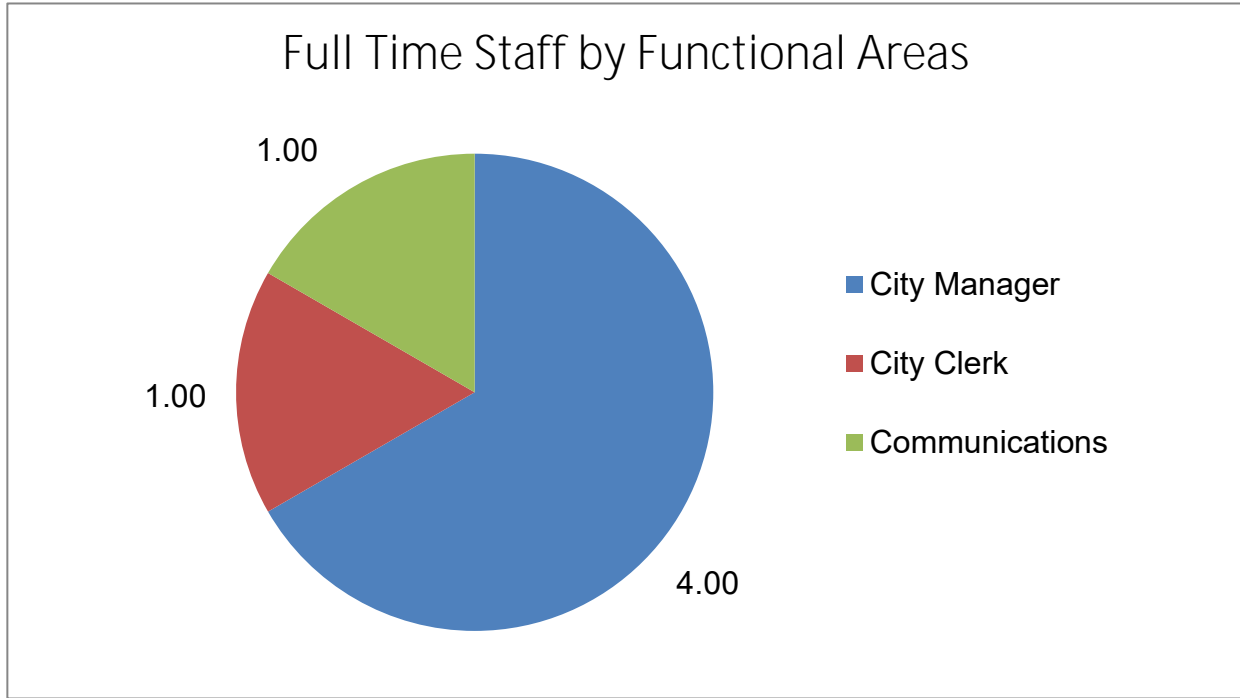
¹Data reported from OCM Accounts only (“City” pages vs. departmental)

²Data reported on Calendar Year Basis (Jan. 1 – Dec. 31)

Office of the City Manager FY2022

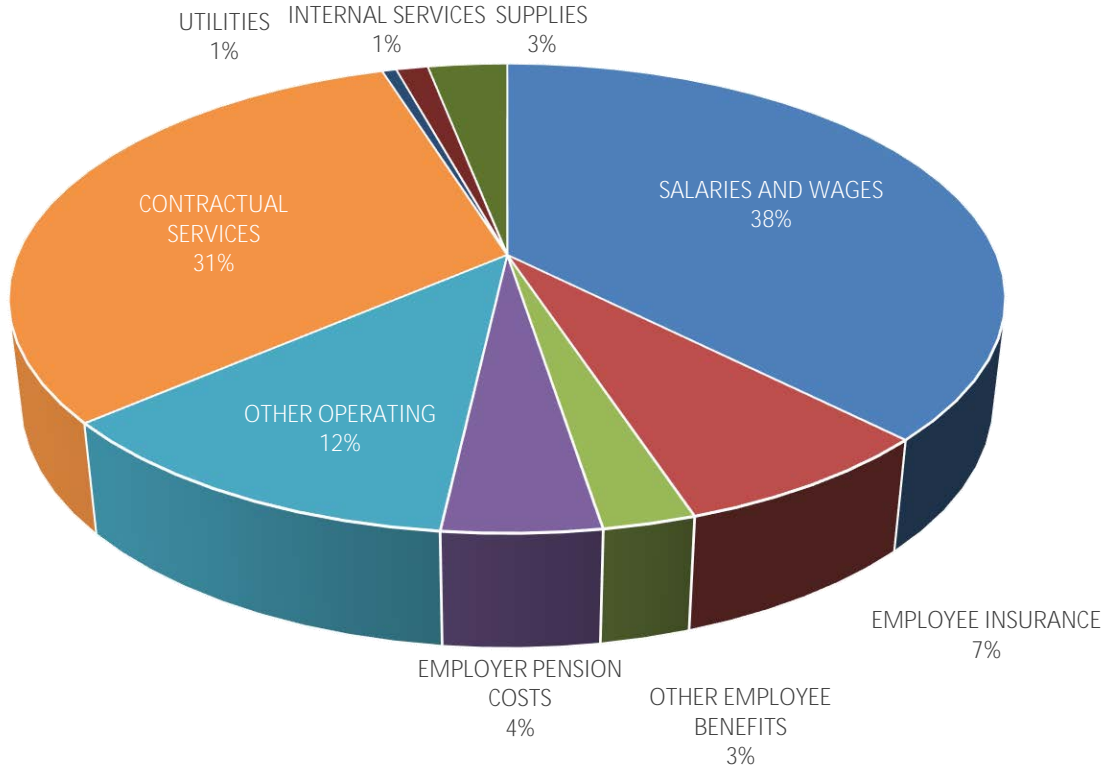


THE CITY OF LAKE FOREST
 FY2022
 LEGISLATIVE AND ADMINISTRATIVE



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

FY22 EXPENSES



Budget Data

FY2021 Amended	\$1,944,897
FY2022 Budget	\$1,941,014
Change from Prior Year:	-\$3,883

<u>LEGISLATIVE AND ADMINISTRATIVE</u>	<u>FY2021 Amended</u>	<u>FY2022 Budget</u>	<u>Change</u>
City Council	\$828,538	\$805,972	-2.72%
City Manager	\$1,080,353	\$1,100,246	1.84%
Cable TV	\$36,006	\$34,796	-3.36%
	\$1,944,897	\$1,941,014	-0.20%

City Council reduction is due to a one time expense budgeted in FY2021.

LEGISLATIVE AND ADMINISTRATIVE (OFFICE OF THE CITY MANAGER)

BUDGET CLASS	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 BUDGET
Fund 101 - GENERAL					
Dept 1101 - OCM - CITY COUNCIL					
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	138,221	241,453	125,094	200,282
400	CONTRACTUAL SERVICES	448,072	548,781	469,645	559,940
600	SUPPLIES	34,158	38,304	41,124	45,750
Totals for dept 1101 - OCM - CITY COUNCIL		620,451	828,538	635,863	805,972
Dept 1202 - OCM					
100	SALARIES AND WAGES	663,510	727,683	754,217	728,648
101	EMPLOYEE INSURANCE	144,279	142,922	136,240	142,924
102	OTHER EMPLOYEE BENEFITS	46,103	45,593	49,596	49,360
103	EMPLOYER PENSION COSTS	63,915	79,801	80,368	84,160
200	CONTRA ACCOUNTS	(567)			
300	OTHER OPERATING	25,961	42,488	30,997	30,640
400	CONTRACTUAL SERVICES	128	500	500	20,500
601	UTILITIES	9,435	9,025	8,561	10,690
500	INTERNAL SERVICES	14,695	16,841	16,841	19,404
600	SUPPLIES	9,201	15,500	8,183	13,920
Totals for dept 1202 - OCM		976,660	1,080,353	1,085,503	1,100,246
Dept 1203 - OCM - CABLE TV					
300	OTHER OPERATING	128	1,500		
400	CONTRACTUAL SERVICES	23,758	30,325	20,085	30,325
500	INTERNAL SERVICES	3,873	3,931	3,931	4,471
600	SUPPLIES	370	250	150	
Totals for dept 1203 - OCM - CABLE TV		28,129	36,006	24,166	34,796
TOTAL APPROPRIATIONS		1,625,240	1,944,897	1,745,532	1,941,014

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.**

FY2021 Highlights

-  Issued **the City's first Budget in Brief** and Popular Annual Financial Report documents using OpenGov Stories.
-  Completed a Request for Proposals (RFP) for auditing services **and guided the City's Audit Committee** through review and selection.
-  Completed a RFP for grant services and coordinated inter-**departmental committee's** proposal review and selection.
-  Provided the City Council and public a monthly update on budget status and impact **of COVID 19 on City's financials.**



Provided continuity of City services during the pandemic, including record Real Estate Transfer Tax sales and Vehicle license processing.



Facilitated small business grants to Lake Forest businesses to assist with Covid-19 hardships.



Coordinated grant submittals with both Lake County and FEMA for Covid-19 funding opportunities. City received \$899,000 from Lake County (\$50,000 allocated to Library) and FEMA application pending.

FY2022 Initiatives and Programs



Implement a comprehensive City-wide grant outreach and administration program.



Continue to support the Lake Forest Library and Cemetery Commission with financing options for planned capital projects.



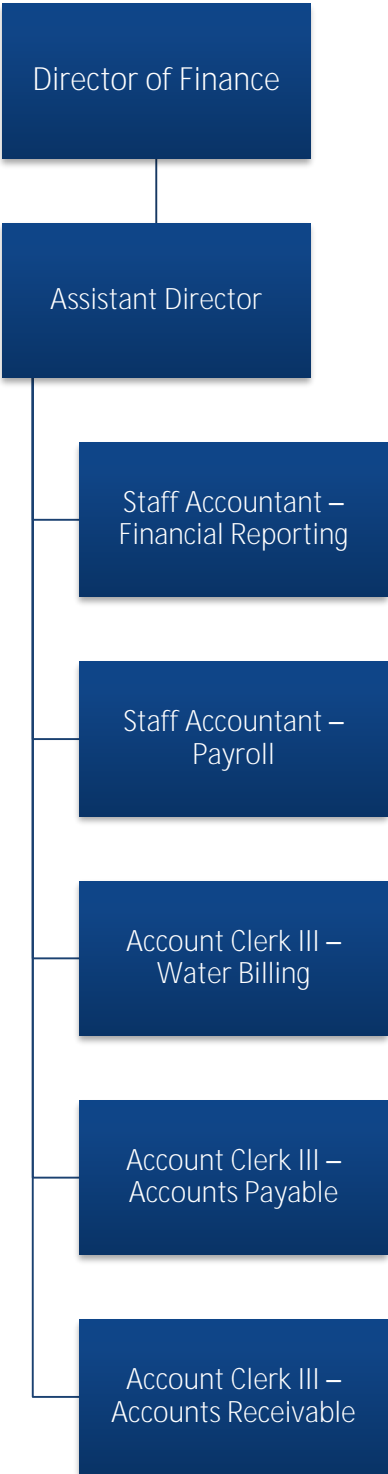
Coordinate seamless transition of Fire and Police pension fund assets to consolidated funds in compliance with Public Act 101-0610 (required by 6/30/22).

FY2022 Budget Notes

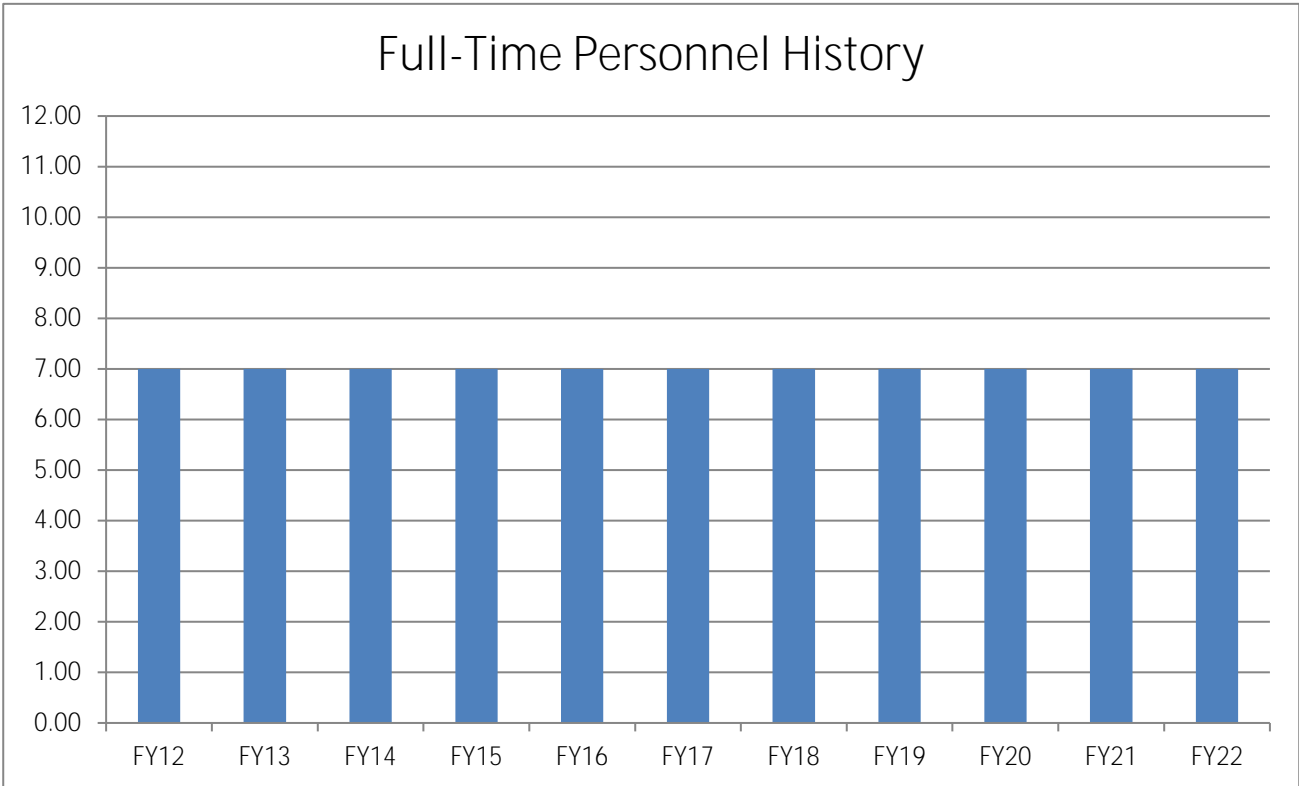
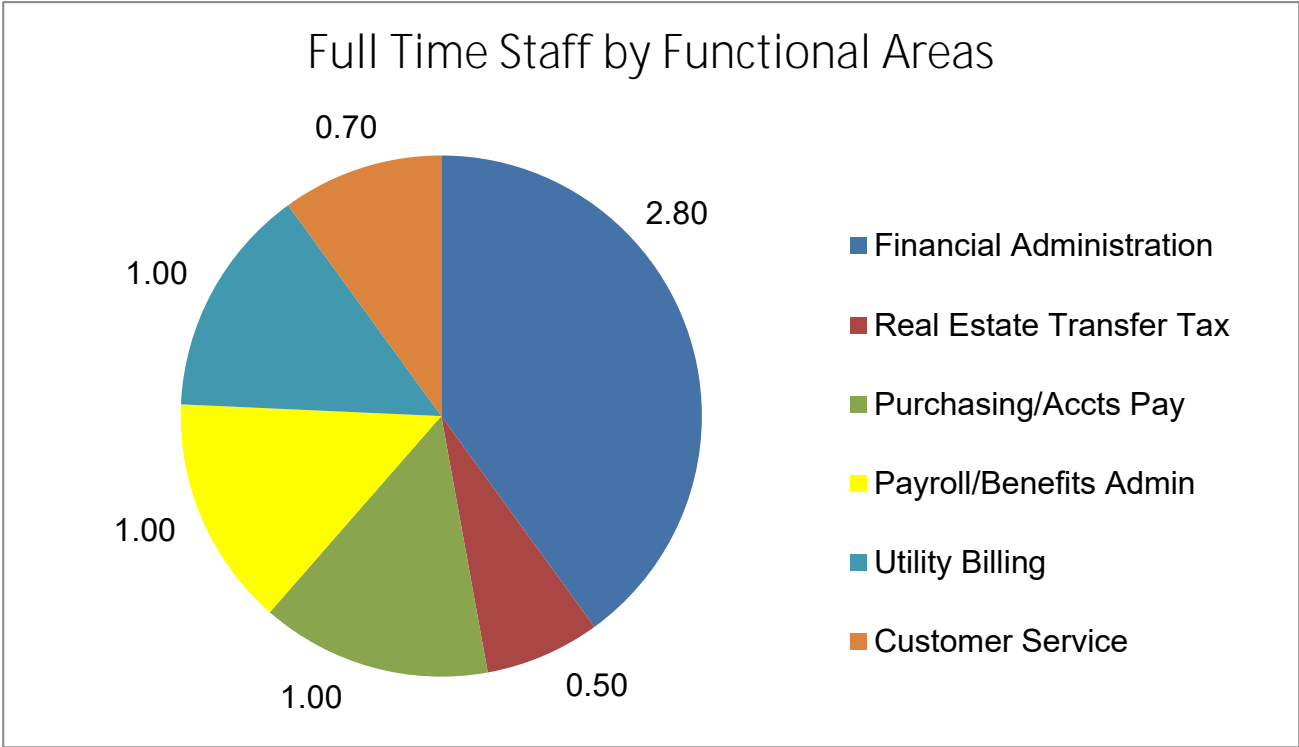
- Ongoing investment to implement a grants administration system.

Performance Measurement	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Target
GFOA Certificate of Achievement for Excellence in Financial Reporting (consecutive years awarded)	40	41	42	Achieve Annually
GFOA Distinguished Budget Presentation Award (consecutive years awarded)	3	4	5	Achieve Annually
Findings Resulting from the City's Annual Independent Financial Audit	0	0	0	0

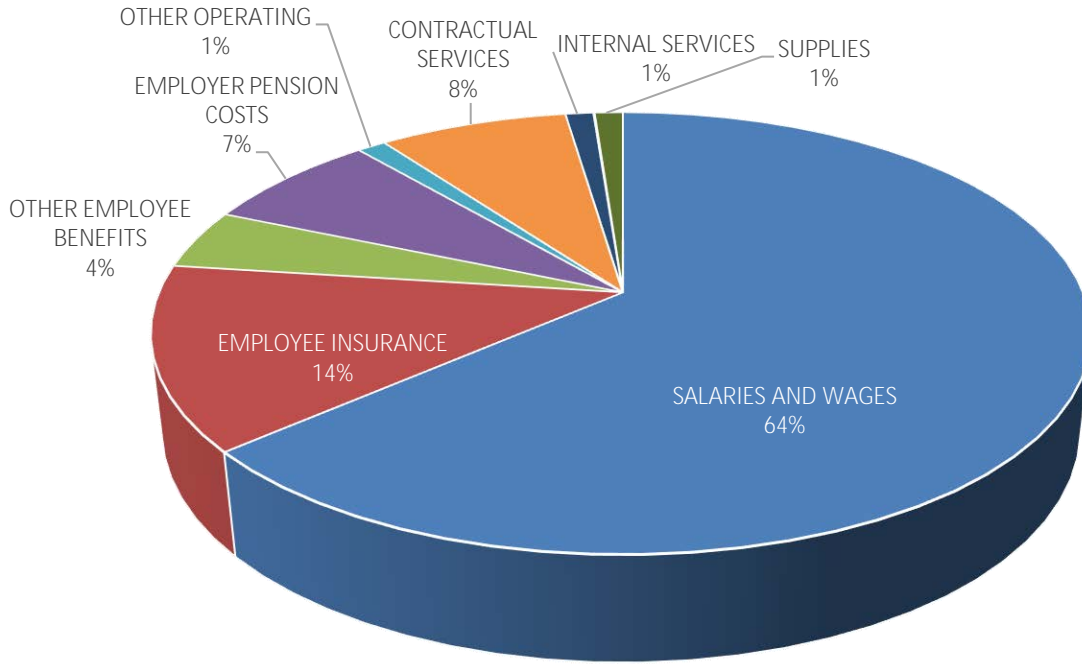
Finance Department FY2022



THE CITY OF LAKE FOREST
 FY2022
 FINANCE



FY22 EXPENSES



Budget Data

FY2021 Amended	\$1,172,099
FY2022 Budget	\$1,159,690
Change from Prior Year:	-\$12,409

FINANCE

	<u>FY2021 Amended</u>	<u>FY2022 Budget</u>	<u>Change</u>
Finance	\$912,955	\$898,193	-1.62%
Finance-Water	\$259,144	\$261,497	0.91%
	\$1,172,099	\$1,159,690	-1.06%

Reduction in General Fund due to FY20 rollovers.

FINANCE DEPARTMENT

		2019-20	2020-21	2020-21	2021-22
BUDGET		ACTIVITY	AMENDED	PROJECTED	BUDGET
CLASS	DESCRIPTION		BUDGET	ACTIVITY	
Fund 101 - GENERAL					
100	SALARIES AND WAGES	516,633	545,985	546,223	567,595
101	EMPLOYEE INSURANCE	90,627	102,170	98,868	102,171
102	OTHER EMPLOYEE BENEFITS	36,786	36,755	39,708	38,334
103	EMPLOYER PENSION COSTS	51,980	62,790	64,120	65,877
200	CONTRA ACCOUNTS	(17)			
300	OTHER OPERATING	7,194	10,615	3,984	10,590
400	CONTRACTUAL SERVICES	25,541	125,538	122,856	89,192
500	INTERNAL SERVICES	9,266	9,046	9,046	10,472
601	UTILITIES	644	656	510	587
600	SUPPLIES	6,928	19,400	16,685	13,375
TOTAL APPROPRIATIONS		745,582	912,955	902,000	898,193
Fund 501 - WATER AND SEWER					
100	SALARIES AND WAGES	182,417	168,630	168,169	169,829
101	EMPLOYEE INSURANCE	50,943	53,696	51,962	53,696
102	OTHER EMPLOYEE BENEFITS	13,650	12,233	12,908	12,510
103	EMPLOYER PENSION COSTS	17,875	18,637	19,483	19,200
200	CONTRA ACCOUNTS				
300	OTHER OPERATING		3,000	200	3,000
400	CONTRACTUAL SERVICES	107	500	125	500
500	INTERNAL SERVICES	2,530	2,425	2,425	2,741
601	UTILITIES	22	23	23	21
TOTAL APPROPRIATIONS		267,544	259,144	255,295	261,497
APPROPRIATIONS - ALL FUNDS		1,013,126	1,172,099	1,157,295	1,159,690

Department – Innovation and Technology

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.

FY2021 Highlights



Activation of Remote Workers Resources, providing capabilities for a significant number of users to work remotely



Implemented Zoom Infrastructure Supporting Internal Meetings, Public Meetings, and Virtual Classes

- Network Improvements - Installation of a new Core Switch, Upgrading Internet Connectivity (MS, Beach, Train Station)



Implemented Snow-Plow Tracker providing PW Snow Operations critical information and status of field activities

- Implemented Sonix Services, which utilizes the Zoom recording to assist in the creation of Meeting Minutes.

- Implemented Business Intelligence in the areas of HR, Business Licensing, New Resident, and Community Development



Developed a Mobile Application which provides users quick and easy access to relevant Lake Forest information



Implemented See-Click-Fix Citizen Request Module which provides functionality for both website and mobile application



Activities related to the 3-year Security Roadmap, including implementation of Fortinet Endpoint Protection which provides real time monitoring and rules-based response

FY2022 Initiatives and Programs



Mobile App Development – Investigation and Development of Wallet and Membership process, Apple Pay and Google Pay capabilities, and NFC functionality



Implement new Beach Technology Upgrades

- Implementation of new software systems including special event permit processing, RETT database conversion, ESO Fire Checklist, Inv Mgt, and BSA Automated Time-Clock

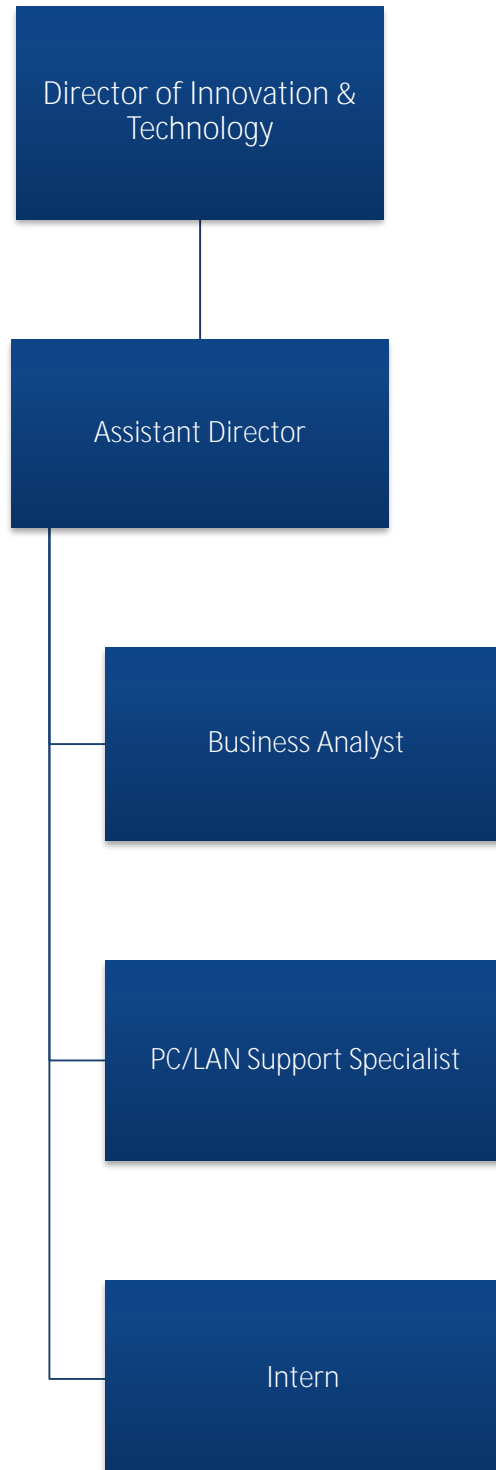
- Parking Technology Discovery - Investigation into current Parking Technology including Utilization Reporting, Access Control, and Revenue Collection



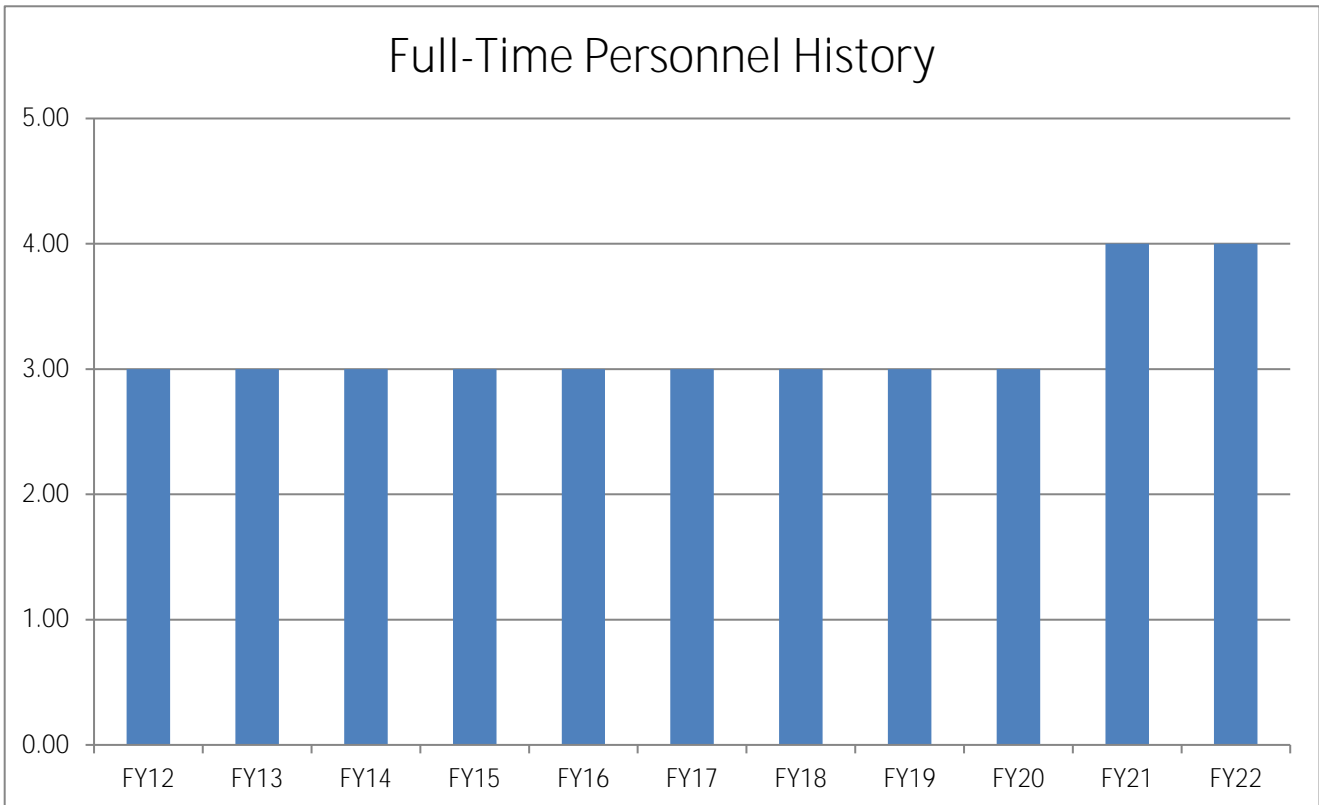
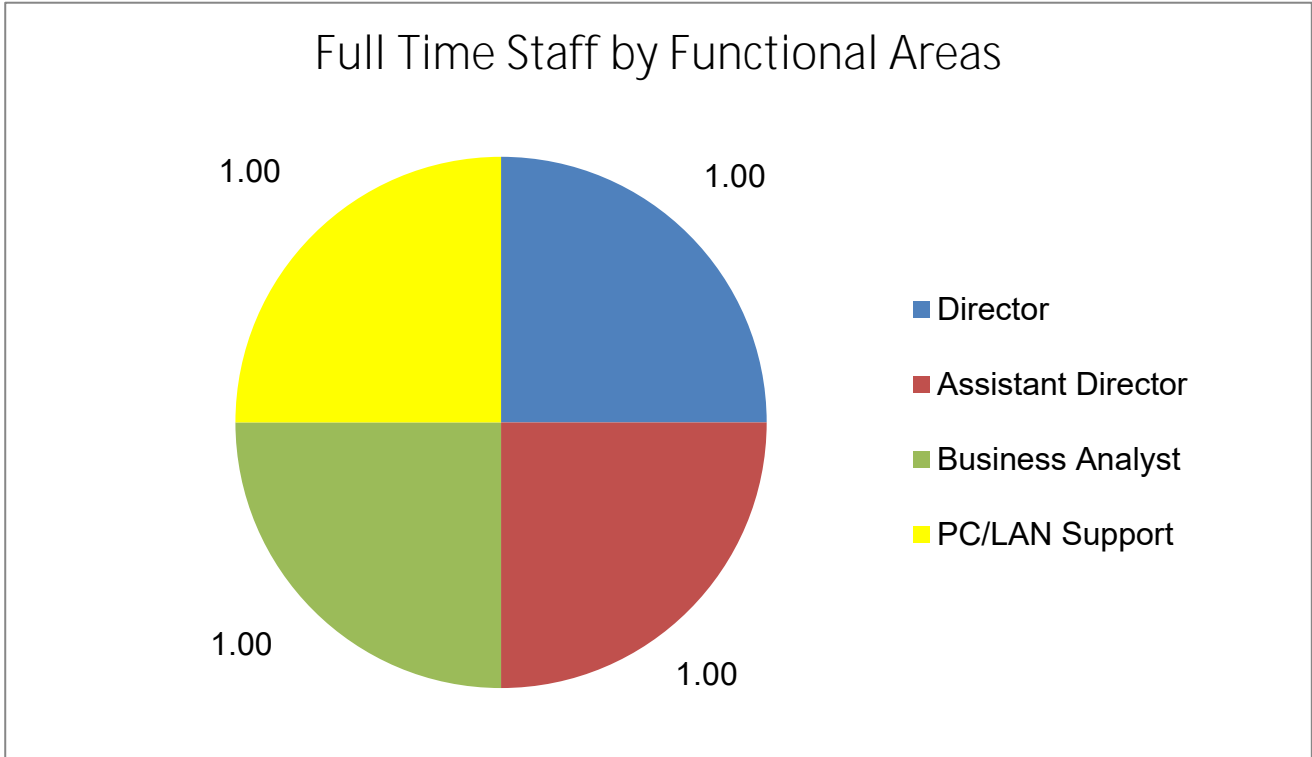
Wi-Fi Expansion including upgrades for the beach, and sailing, Dickinson Hall, the Wildlife Discovery, and MS Yard

Performance Measurement	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Target
Data Availability Excluding Scheduled Maintenance	99.97%	99.99%	99.99%	99.9%
Percentage of Critical & High Helpdesk Requests Completed with Agreed Service Level	96.49%	96.49%	93.54%	100%
Server, Workstation, & Security Update Compliance Rate	97.55%	95.14%	98.61%	95%

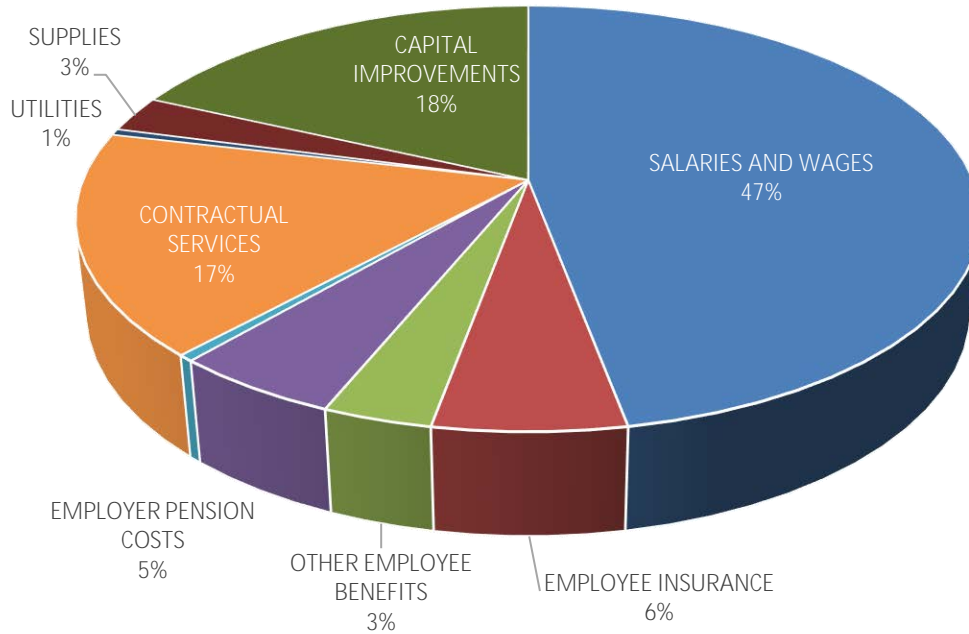
Innovation & Technology Department FY2022



THE CITY OF LAKE FOREST
FY2022
INNOVATION AND TECHNOLOGY



FY22 EXPENSES



Budget Data

FY2021 Amended	\$898,269
FY2022 Budget	\$1,104,932
Change from Prior Year:	\$206,663

INNOVATION AND TECHNOLOGY

	<u>FY2021 Amended</u>	<u>FY2022 Budget</u>	<u>Change</u>
IT Department	\$898,269	\$1,104,932	23.01%
	<hr/>	<hr/>	
	\$898,269	\$1,104,932	23.01%

Increase for FY2022 is due to the transfer of \$200,000 operating capital from the Capital Improvements Fund to the General Fund.

INNOVATION AND TECHNOLOGY DEPARTMENT

BUDGE CLASS DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 BUDGET
Fund 101 - GENERAL				
100 SALARIES AND WAGES	364,948	511,580	499,211	519,882
101 EMPLOYEE INSURANCE	42,473	68,067	62,297	64,380
102 OTHER EMPLOYEE BENEFITS	27,906	38,709	38,164	36,653
103 EMPLOYER PENSION COSTS	37,665	60,115	55,318	56,761
200 CONTRA ACCOUNTS	(335,625)	(348,875)	(348,875)	(391,349)
300 OTHER OPERATING	5,908	8,950	5,100	5,200
400 CONTRACTUAL SERVICES	423,652	535,393	535,033	577,785
601 UTILITIES	2,451	2,430	5,236	5,236
600 SUPPLIES	24,359	21,900	31,920	30,384
701 CAPITAL IMPROVEMENTS				200,000
TOTAL APPROPRIATIONS	593,737	898,269	883,404	1,104,932

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 in the same, 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.

FY2021 Highlights

- Developed remote and return-to-work guidelines
-  Managed employee Covid-19 exposures and testing – liberal testing; limited confirmed cases
-  Transitioned to full digital recruitment, onboarding, and performance evaluation
-  Created customized employee Covid-19 information and open enrollment portals
- Held remote workgroup meetings to keep everyone informed and connected
- Handled fraudulent unemployment claims



Refocused wellness program to adapt to remote work with a mental health focus



Finalized LFEA (maintenance employees) contract; negotiating police contract (Spring)



Conducted police and fire promotional processes and police lateral hiring process



Adopted changes to contain benefit costs, protecting the integrity/sustainability of City insurance plans

FY2022 Initiatives and Programs

- Welcome a new Human Resources Director
- Increase build out of Onboarding module



Create efficiencies through use of the Electronic Content Management (ECM) system



Continue developing ERP and ECM compatibility for better HR utilization

Ongoing:



- Benefit cost containment to protect the sustainability of City insurance plans
- Ensure compliance with Federal and State employment laws



Centralize and share data with departments, removing duplication of processes through existing programs

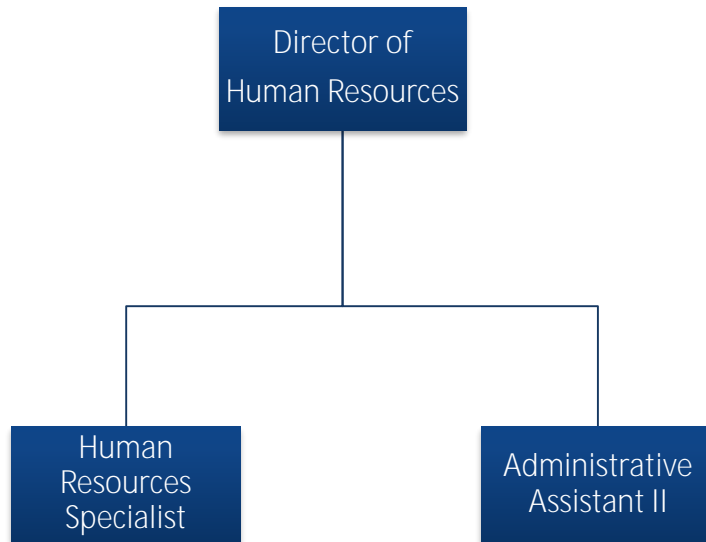
- Create short videos to include in Onboarding module

FY2022 Budget Notes

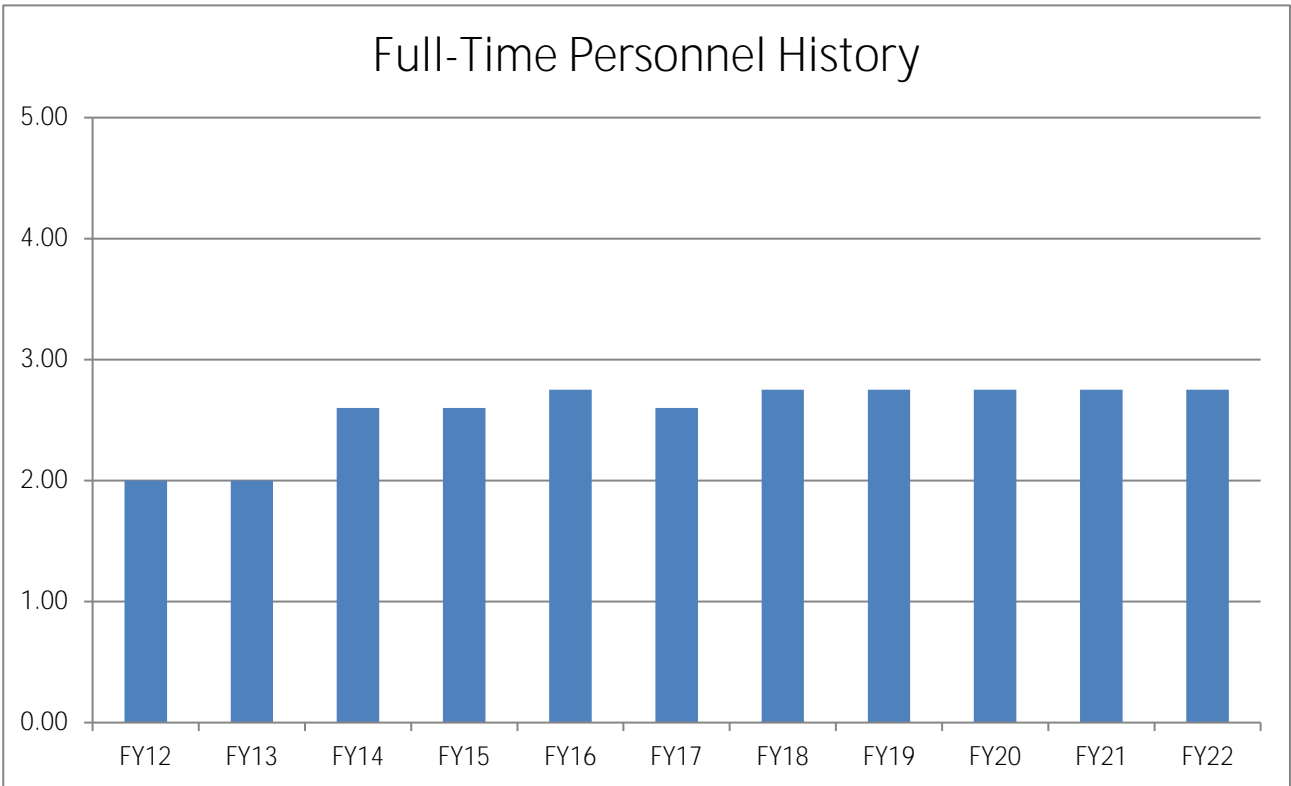
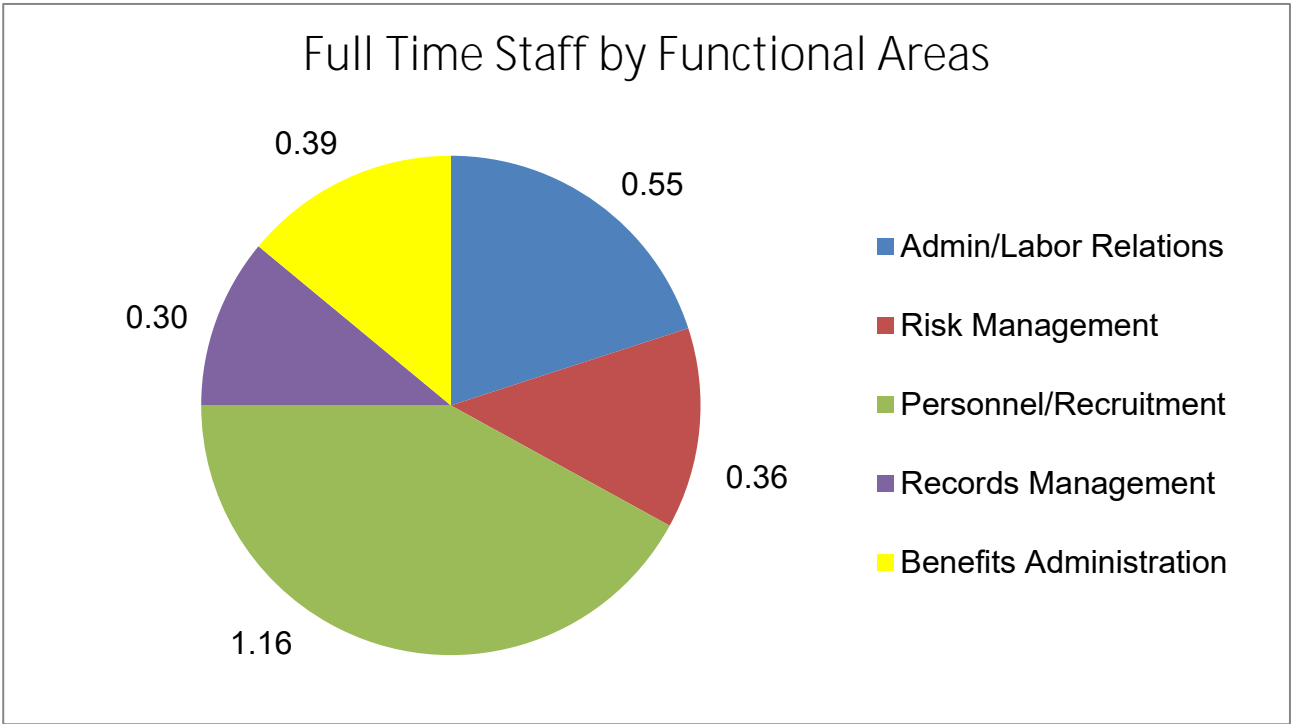
- Oversee Public Safety entry-level exams
- Revamp employee recognition dinner program

Performance Measurement* <i>All HR Measurements Based on Calendar Year</i>	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Target
Workers Comp Claims with Lost or Limited Duty Time %	30%	70%	59.3%	30%
Wellness Program Participation %	84.2%	83.7%	86.1%	85.0%
Wellness Program Incentive Earned %	52.5%	52.5%	44.1%	55.0%
Turnover (2020 <i>Nat'l Avg</i> – 22.00%)	5.27%	6.67%	5.37%	≤ 10.0%

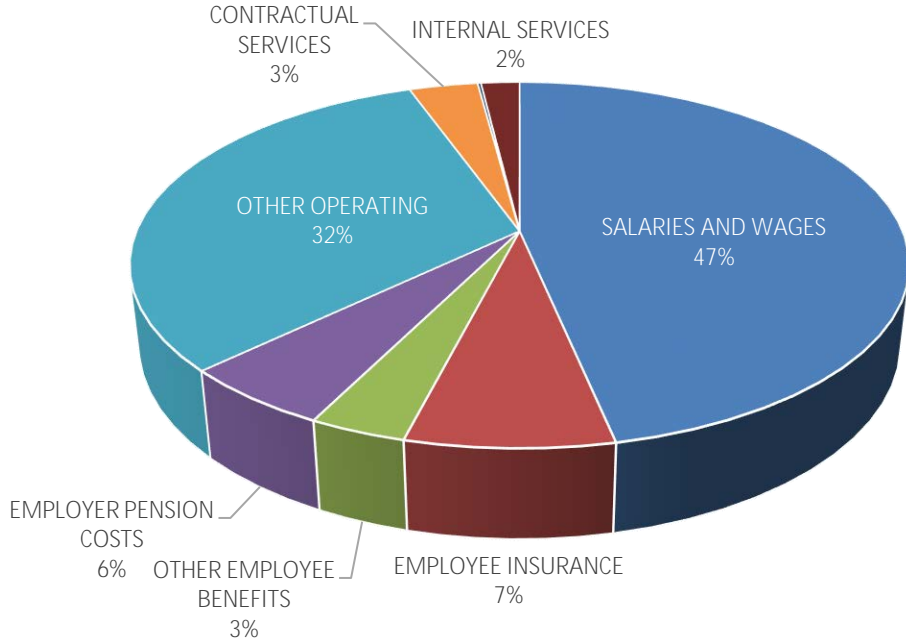
Human Resources Department FY2022



THE CITY OF LAKE FOREST
 FY2022
 HUMAN RESOURCES



FY22 EXPENSES



Budget Data

FY2021 Amended	\$647,570
FY2022 Budget	\$633,295
Change from Prior Year:	-\$14,275

<u>HUMAN RESOURCES</u>	<u>FY2021 Amended</u>	<u>FY2022 Budget</u>	<u>Change</u>
HR Admin	\$599,205	\$597,894	-0.22%
Fire & Police Comm	\$48,365	\$35,401	-26.80%
	\$647,570	\$633,295	-2.20%

Fire and Police Commission budget fluctuates from year to year based on recruitments anticipated.

HUMAN RESOURCES DEPARTMENT

BUDGET		2019-20	2020-21	2020-21	2021-22
CLASS	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	BUDGET
Fund 101 - GENERAL					
Dept 1701 - HR - ADMIN					
100	SALARIES AND WAGES	278,989	290,164	287,667	295,746
101	EMPLOYEE INSURANCE	36,224	45,812	36,778	46,188
102	OTHER EMPLOYEE BENEFITS	20,717	19,593	21,935	21,594
103	EMPLOYER PENSION COSTS	28,178	33,283	33,878	34,593
300	OTHER OPERATING	126,390	171,303	133,814	171,611
400	CONTRACTUAL SERVICES	9,793	13,000	27,000	15,000
600	SUPPLIES	10,061	12,050	13,950	1,050
500	INTERNAL SERVICES	5,334	14,000	14,000	12,112
Totals for dept 1701 - HR - ADMIN		515,686	599,205	569,022	597,894
Dept 1703 - HR - FIRE & POLICE COMMISSION					
300	OTHER OPERATING	18,092	21,865	32,650	28,901
400	CONTRACTUAL SERVICES	5,323	26,500	19,944	6,500
Totals for dept 1703 - HR - FIRE & POLICE COMM		23,415	48,365	52,594	35,401
TOTAL APPROPRIATIONS		539,101	647,570	621,616	633,295

Community Development Department

Mission Statement

The Community Development Department works with residents, businesses, local institutions, elected officials, Boards and Commissions, and City staff from various departments to provide an exceptionally safe, vital and aesthetically pleasing community while staying true to the traditions of careful planning and preservation that have served Lake Forest well. To accomplish this, the **Department works within the City's governmental** system to manage growth and change of the built and natural environment, provide clear information about development processes and regulations, helping customers efficiently move through the **City's** review and approval processes toward the 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.

FY2021 Highlights



Supported a significant increase in home sales by adjusting staff roles to accommodate inspections and building permit requests.



Educated customers on the digital permit and inspection software and significantly increased the usage of the online system and resources.



Completed inspections of The Forester, the new Hyatt Place Hotel in Conway Park to allow the March, 2021 opening date to be met.



Supported restaurants, retail and service businesses during the pandemic by creatively accommodating outdoor areas, finding ways to facilitate curbside pickups and supporting increased signage.



Supported the buildout of four new restaurants all scheduled for opening Spring, 2021.



Expedited various retro-fit projects at Northwestern Lake Forest Hospital to enhance the hospital's ability to respond to Covid-19 related demands.



Supported capital initiatives, discussions, and processes for Lake Forest College, Ragdale and the Lake Forest Library.



Assisted in resetting the City's operating agreement with the Elawa Farm Foundation.

FY2022 Initiatives and Programs



Explore opportunities to offer increased services and information to the public digitally through the new website and the Lake Forest Now app.



Resume the Comprehensive Plan Update – Central Business District and Housing.



Conclude the McKinley Road Planned Development review process.



Continue to support and guide the **Library's Capital Project initiative.**



Work to advance the Senior Cottages development and continue to incrementally increase the diversity of housing types in the City.



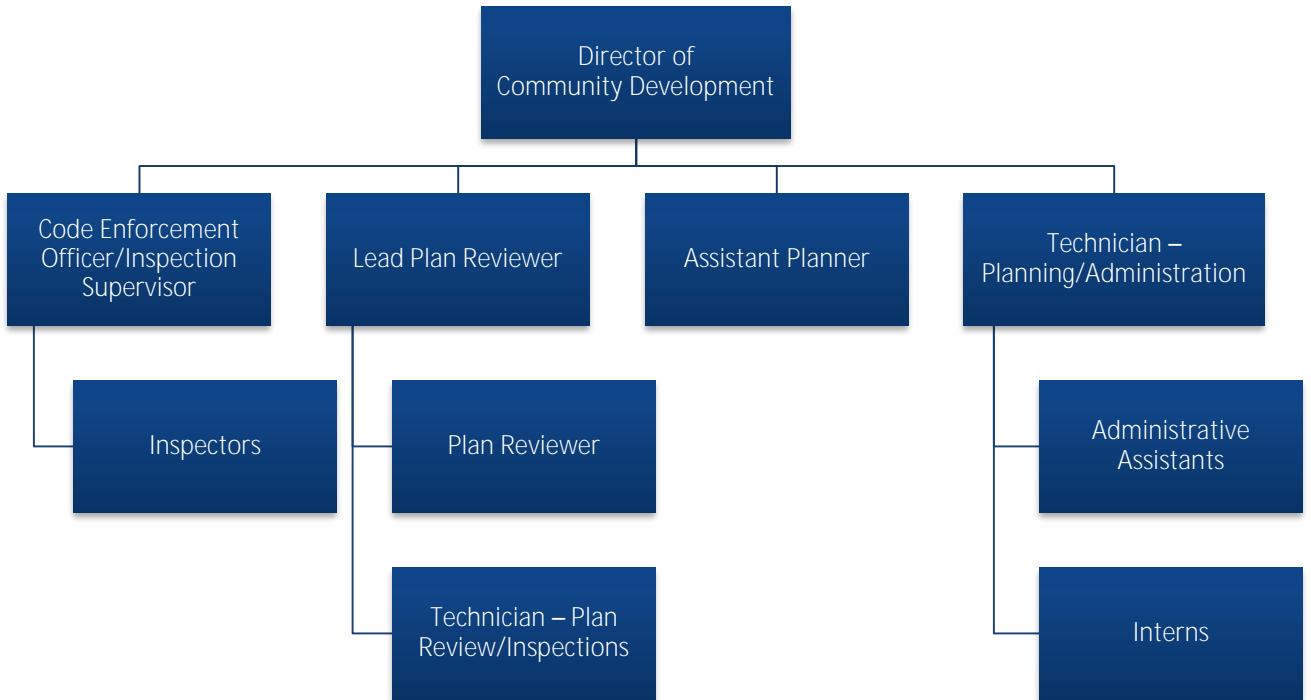
Support sustainable development



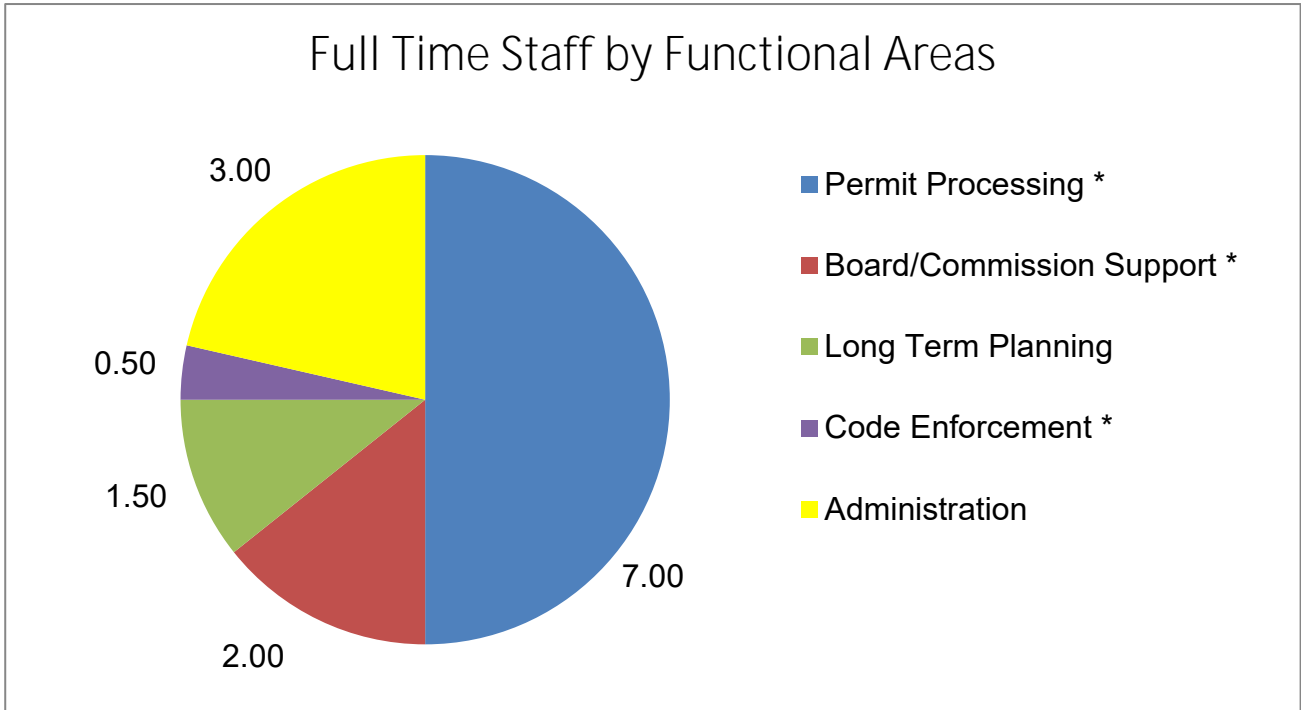
Plan, manage, and support **special events in the community, including the inaugural Bears Training Camp slated for mid to late summer.**

Performance Measurement	Target	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Target
Plan Review/Permit Issuance Times (Standard/Fast Track)	15/5 working days	90%	92%	93%	95%
Inspection Response Times	1 to 2 days	95%	95%	95%	97%
Code Enforcement Complaint Response Times	2 days	85%	88%	90%	92%
Board/Commission Approvals	1 meeting	92%	73%	76%	100% 82%

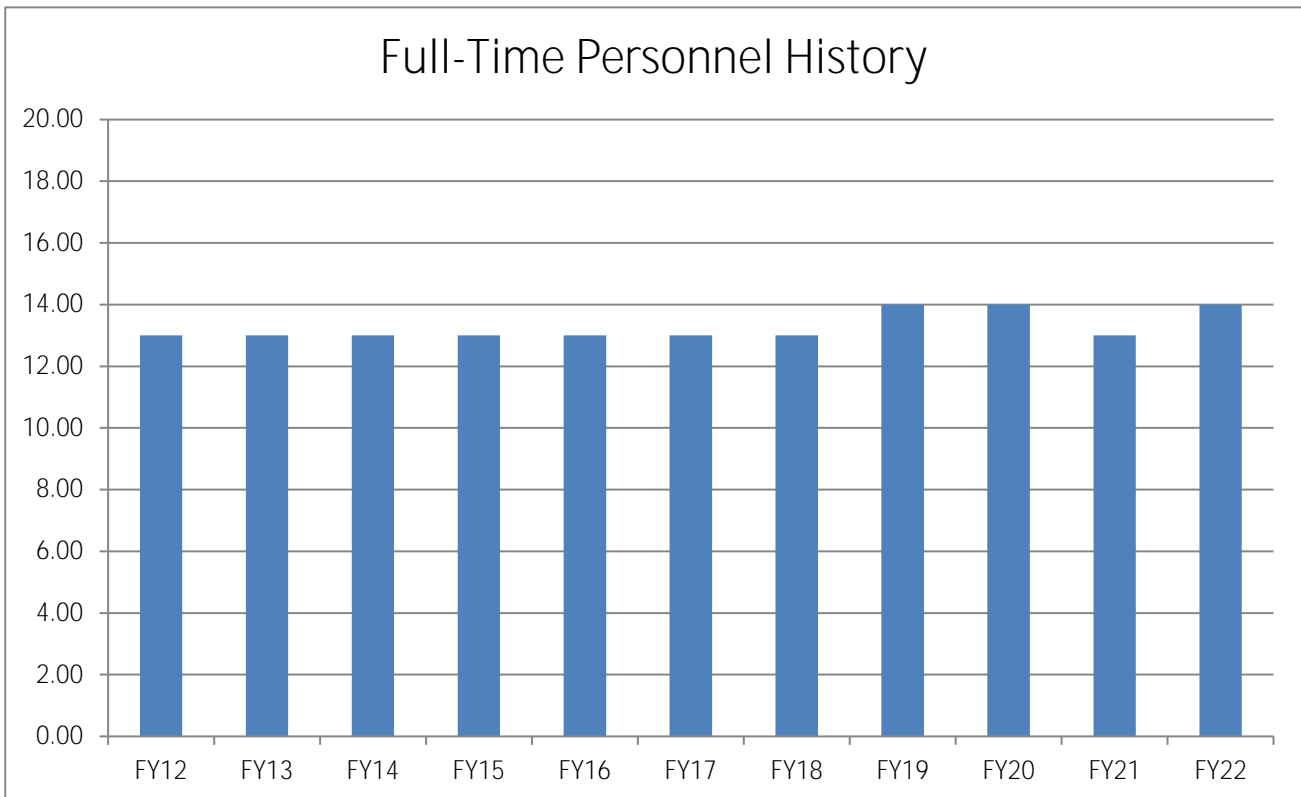
Community Development Department FY2022



THE CITY OF LAKE FOREST
 FY2022
 COMMUNITY DEVELOPMENT

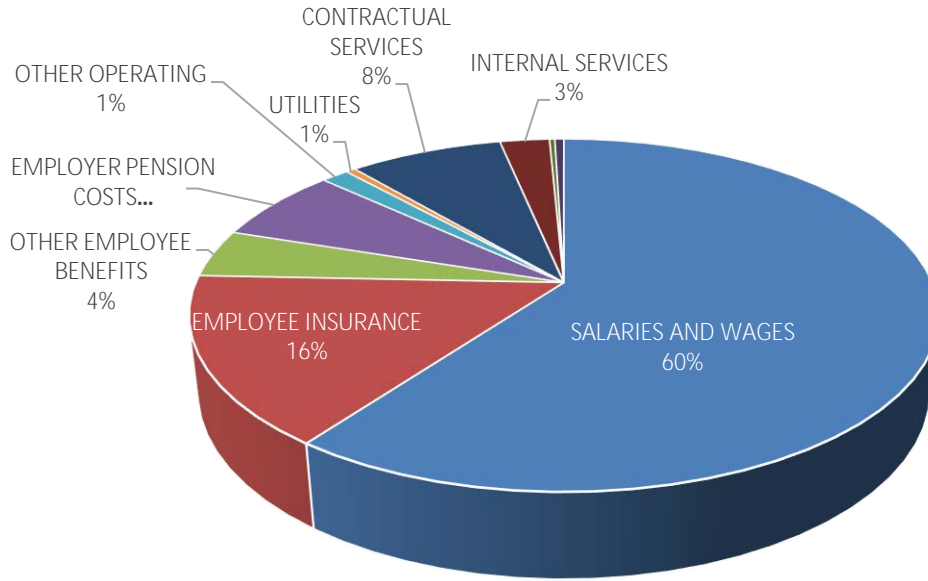


** Direct Customer Service Activities*



NOTE: FY22 reflects transition of a staff position and associated responsibilities from City Hall.

FY22 EXPENSES



Budget Data

FY2021 Amended	\$2,038,890
FY2022 Budget	\$2,152,467
Change from Prior Year:	\$113,577

<u>COMMUNITY DEVELOPMENT</u>	<u>FY2021 Amended</u>	<u>FY2022 Budget</u>	<u>Change</u>
Community Development	\$1,927,691	\$1,977,374	2.58%
Economic Development	\$111,199	\$175,093	57.46%
	\$2,038,890	\$2,152,467	5.57%

Community Development budget reflects the transition of a staff position and associated responsibilities from City Hall, offset by one time expenses budgeted in FY21. The increase in Economic Development is due to a Hotel/Motel Tax rebate agreement effective April 2021.

COMMUNITY DEVELOPMENT DEPARTMENT

BUDGET CLASS	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 BUDGET
Fund 101 - GENERAL					
ESTIMATED REVENUES					
Dept 3401 - COMMUNITY DEVELOPMENT					
006	LICENSES AND PERMITS	13,565	14,180	14,145	12,920
008	BUILDING PERMITS	1,488,855	773,000	1,400,000	967,000
010	CHARGES FOR SERVICES	359,944	280,700	331,141	281,587
013	FINES & FORFEITS	4,250	4,500	4,000	4,000
Totals for dept 3401 - COMMUNITY DEV		1,866,614	1,072,380	1,749,286	1,265,507
TOTAL ESTIMATED REVENUES		1,866,614	1,072,380	1,749,286	1,265,507
Dept 3401 - COMMUNITY DEVELOPMENT					
100	SALARIES AND WAGES	1,145,462	1,166,208	1,141,890	1,248,391
101	EMPLOYEE INSURANCE	290,463	316,274	290,587	326,361
102	OTHER EMPLOYEE BENEFITS	82,933	83,298	85,598	91,752
103	EMPLOYER PENSION COSTS	112,999	130,063	132,445	141,252
200	CONTRA ACCOUNTS	(522)			
300	OTHER OPERATING	16,289	24,000	13,500	24,000
601	UTILITIES	7,237	8,251	9,200	10,651
400	CONTRACTUAL SERVICES	51,263	137,253	141,928	74,046
500	INTERNAL SERVICES	57,445	57,594	57,594	55,021
600	SUPPLIES	3,951	4,750	6,400	5,900
Totals for dept 3401 - COMMUNITY DEV		1,767,520	1,927,691	1,879,142	1,977,374
Dept 3402 - ECONOMIC DEVELOPMENT					
100	SALARIES AND WAGES	44,770	44,120	46,206	46,019
101	EMPLOYEE INSURANCE	7,191	7,582	7,334	7,582
102	OTHER EMPLOYEE BENEFITS	2,936	2,703	3,184	2,720
103	EMPLOYER PENSION COSTS	4,569	5,294	5,427	5,522
300	OTHER OPERATING	266	6,500	6,500	6,500
400	CONTRACTUAL SERVICES	2,500	35,000	35,000	96,750
700	OPERATING CAPITAL	6,766	10,000	6,800	10,000
Totals for dept 3402 - ECONOMIC DEV		68,998	111,199	110,451	175,093
TOTAL APPROPRIATIONS		1,836,518	2,038,890	1,989,593	2,152,467

Public Works Department

Mission Statement

To respond to the community needs for health, safety and welfare by managing resources consistent with maintenance, service, and capital policies 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.

FY2021 Highlights



Assisted IDOT with development of IDOT's Deerpath & Rte. 41 Pump Station Project



Completed Deerpath Streetscape Project Phase I design



Obtained grant funds to administer the "Rethink Recycling with Bart the Cart" professional recycling campaign.



Completed the pilot program to provide snow and ice removal on Rte. 43 and 60; installed snow equipment GPS tracking devices to better improve snow operations



Implemented a new online Citizen Service Request System SeeClickFix



Completed the Rosemary Ravine Repair utilizing sustainable and green infrastructure best management practices



Completed numerous studies, assessments and designs to guide the City's Capital Improvement Program development process; Bridge Analysis, Water Distribution Study, Water Meter Replacement Study, Water Main Replacement Plan, Forest Park Bluff Pre-Design and Building Assessments (Phase I)



Finalized the Burr Oak Storm Sewer Project design and sought grant funding through the Lake County Stormwater Management

Commission and the Illinois Department of Commerce & Economic Opportunity to fund approximately 50% of project construction



Created a Public Works Facebook page



Continued essential services through COVID-19 shutdowns (Sanitation, Water Plant, and Fleet), expanded free refuse curbside collections during Compost Center Closure, and developed numerous COVID-19 Operational Contingency Plans to ensure continued services

FY2022 Initiatives and Programs



Complete a study of the Seminary Ravine system to help guide future project designs and Capital Improvement Program expenditures



Complete various Phase I & II project designs to better position projects for grant funding; Waukegan & Everett Intersection Improvement Phase II design, Lake-Woodbine Bridge Reconstruction Phase I design, and Waukegan & Westleigh Intersection Phase II design



Install numerous water distribution system pressure sensors and repair numerous water main valves to improve Water Plant and Water & Sewer Section operations in identifying and repairing water main breaks



Utilize the City Council approved grant services firm in identifying and developing grant opportunities and applications

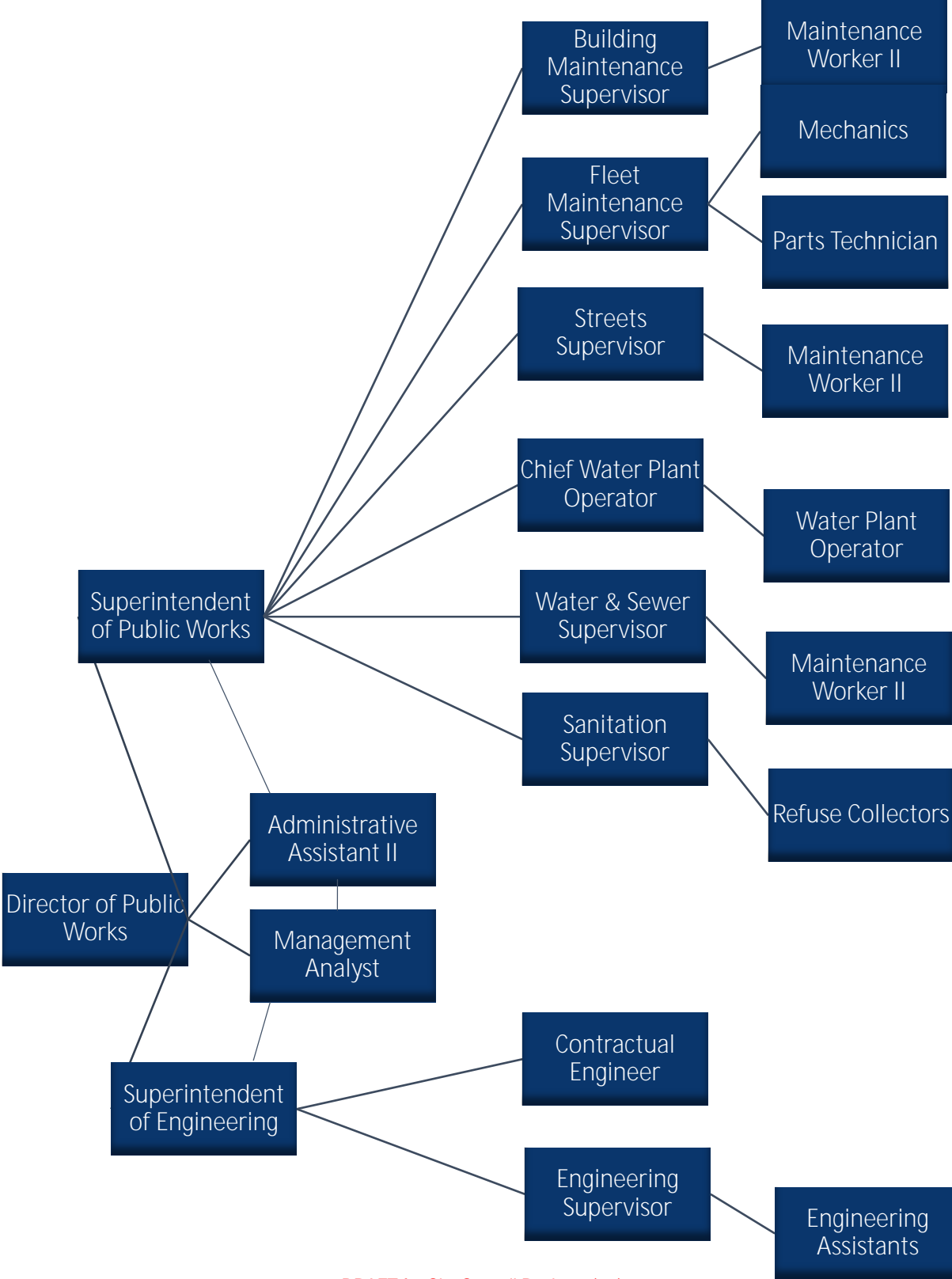


Complete numerous Capital Improvement Program Projects including the Burr Oak Storm Sewer Project, Ringwood Ravine Project, Illinois Pedestrian Bridge Replacement, and the Water Plant Intake Cleaning Project

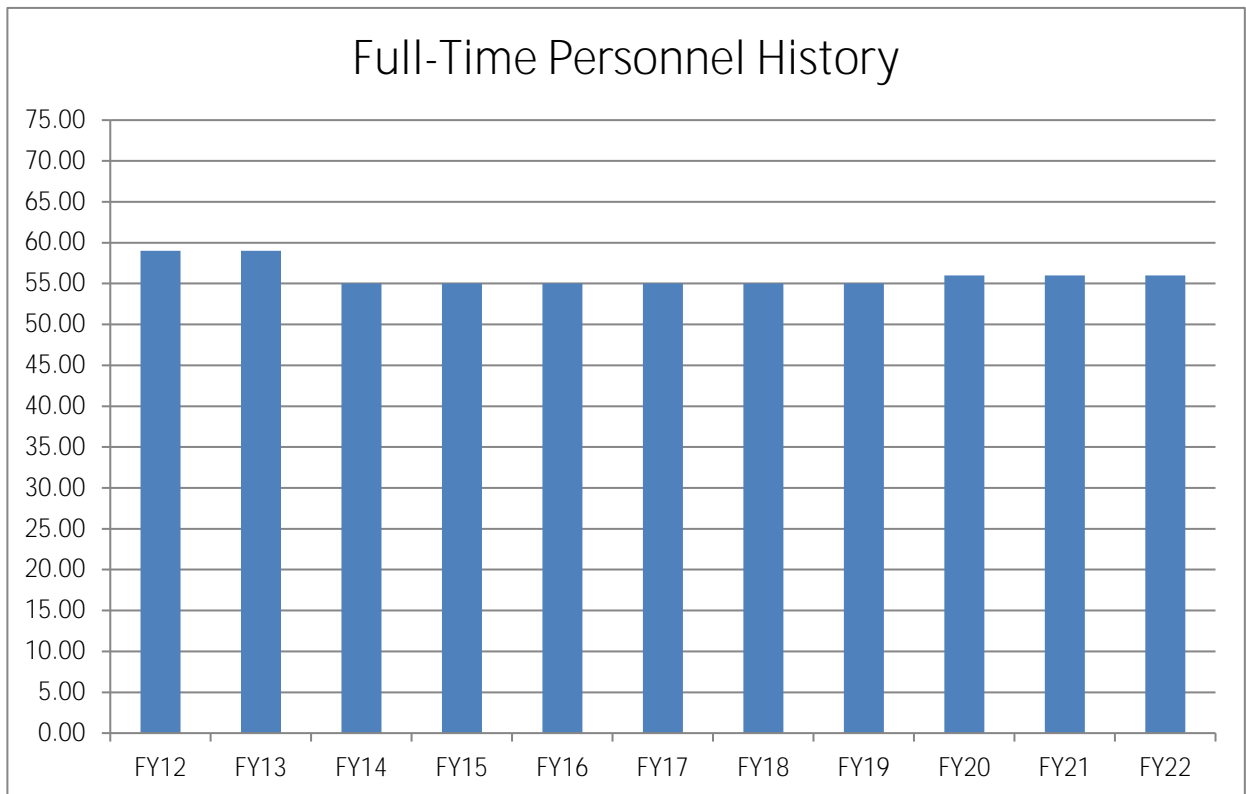
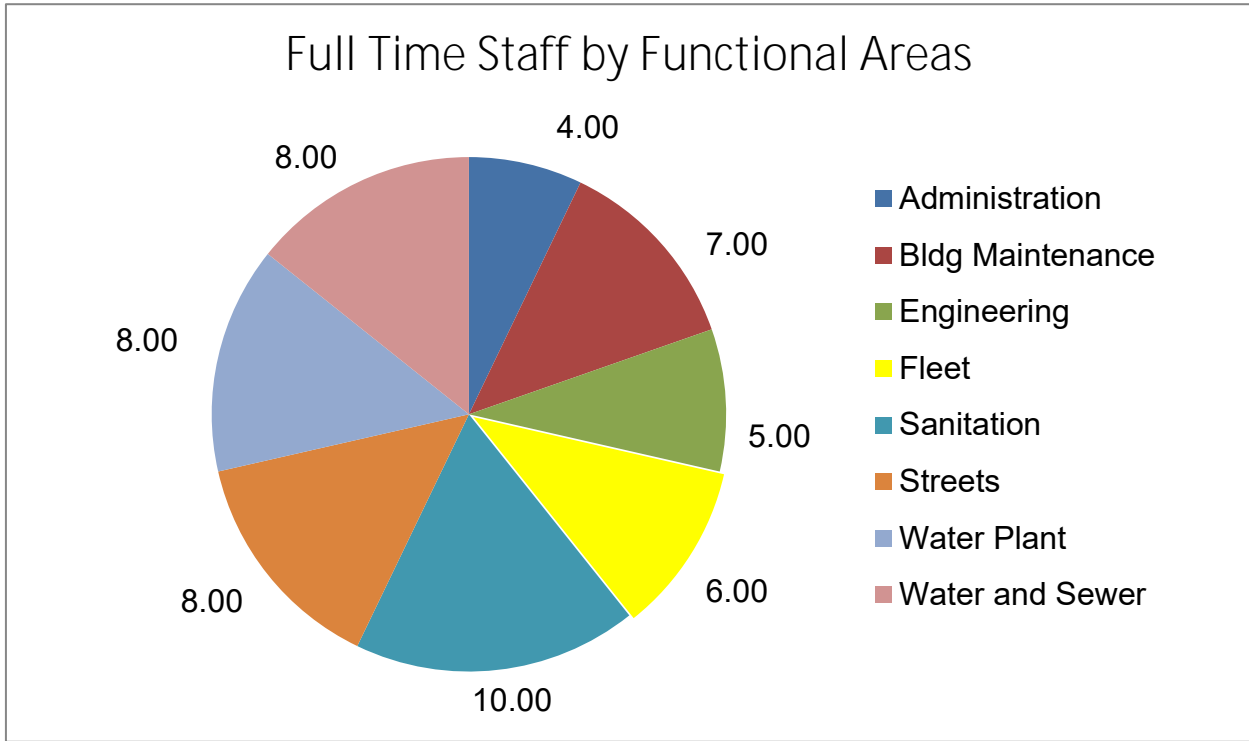
Performance Measurement	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Target
Engineering				
Annual city-wide pavement condition assessment (score 70 – 80 considered satisfactory)	79.2	83.5	83.9	77
Annual IDOT Sufficiency Rating for 14 City-owned vehicular bridges (greater than 50 considered satisfactory per Federal guidelines)	75.3	72.7	73.1	72
Fleet				
Annual number of field service calls	90	69	105	75
Percentage of diesel emission after treatment cleaning maintenance performed	0%	20%	33%	100%
Streets				
Annual completed streetlight inspection cycles	6	6	5	12
Annual electric/gas lamp poles painted	12	20	50	150
Annual completed sweeping cycles	7	5	7	8
Sanitation				
Yearly number of missed pickups / late put outs*	-	-	-	-
Recycling contamination rate	25%	25%	19%	10%
Water & Sewer				
Catch basins cleaned in a year	241	356	1,250	1,250
Watermain repairs completed within one day	89%	90%	100%	100%
Building Maintenance				
Municipal Building Requests completed within five days*	-	-	-	-
Water Plant				
Complete all chemical feed system quality control checks	91%	95%	98%	98%
Number of unscheduled Water Plant shutdowns per year (the less number, more efficient)	1	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%

* Data to be collected following the first reporting results of the City's new Citizen Request Management system SeeClickFix

Public Works Department FY2022

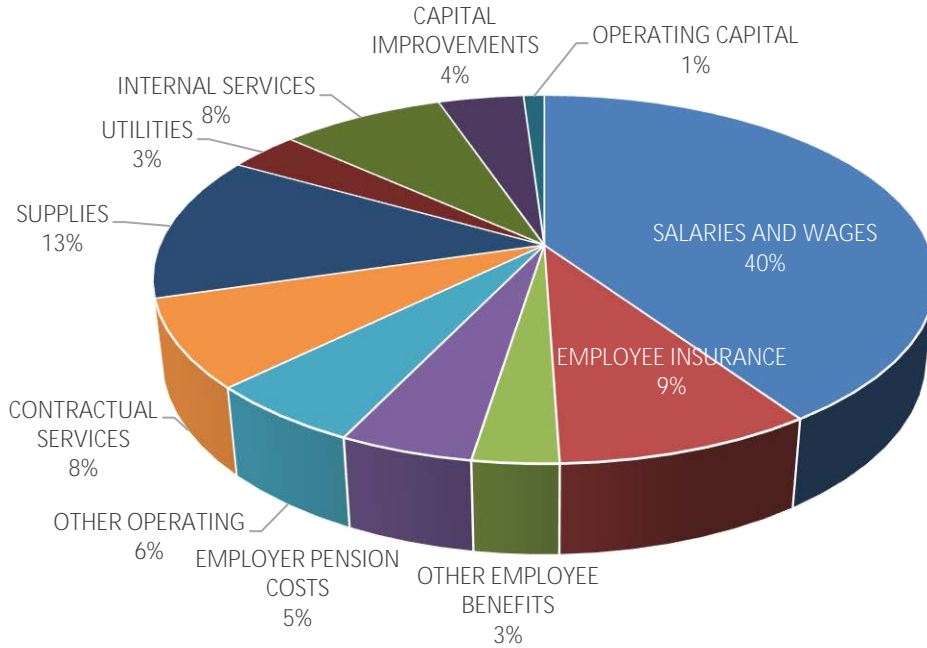


THE CITY OF LAKE FOREST
 FY2022
 PUBLIC WORKS



Note: Forestry moved to Parks and Recreation in FY2011; Cemetery in FY2014.

FY22 EXPENSES



Budget Data

FY2021 Amended	\$13,400,156
FY2022 Budget	\$14,121,681
Change from Prior Year:	\$721,525

<u>PUBLIC WORKS</u>	<u>FY2021 Amended</u>	<u>FY2022 Budget</u>	<u>Change</u>
Administration	\$741,066	\$779,327	5.16%
Building Maintenance	\$1,604,354	\$1,830,824	14.12%
Engineering	\$1,141,654	\$1,139,561	-0.18%
Fleet	\$2,044,094	\$1,967,728	-3.74%
Sanitation	\$2,507,366	\$2,563,065	2.22%
Storm Sewers	\$171,859	\$232,093	35.05%
Streets	\$1,933,940	\$2,264,889	17.11%
Water & Sewer	\$3,255,823	\$3,344,194	2.71%
	\$13,400,156	\$14,121,681	5.38%

Increases in Building Maintenance, Storm Sewers and Streets is due to operating capital being moved from the Capital Fund to operating.

PUBLIC WORKS - ADMINISTRATION

BUDGET CLASS	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 BUDGET
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Fund 101 - GENERAL

ESTIMATED REVENUES

010	CHARGES FOR SERVICES	12,386	12,940	28,620	2,392
TOTAL ESTIMATED REVENUES		12,386	12,940	28,620	2,392

100	SALARIES AND WAGES	335,533	337,266	340,637	345,654
101	EMPLOYEE INSURANCE	60,250	63,494	73,990	78,817
102	OTHER EMPLOYEE BENEFITS	22,478	21,178	24,023	23,042
103	EMPLOYER PENSION COSTS	33,567	38,393	39,774	39,553
300	OTHER OPERATING	16,360	10,744	10,744	10,744
400	CONTRACTUAL SERVICES	15,697	34,000	33,500	34,000
500	INTERNAL SERVICES	38,835	37,388	37,388	43,836
601	UTILITIES	3,485	3,959	3,959	5,319
600	SUPPLIES	5,281	3,100	3,600	3,100
TOTAL APPROPRIATIONS		531,486	549,522	567,615	584,065

Fund 501 - WATER AND SEWER

APPROPRIATIONS

100	SALARIES AND WAGES	136,624	138,647	139,964	142,081
101	EMPLOYEE INSURANCE	25,026	26,372	25,520	26,373
102	OTHER EMPLOYEE BENEFITS	10,161	10,405	10,997	10,495
103	EMPLOYER PENSION COSTS	13,603	16,120	16,316	16,313
TOTAL APPROPRIATIONS		185,414	191,544	192,797	195,262

APPROPRIATIONS - ALL FUNDS		716,900	741,066	760,412	779,327
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PUBLIC WORKS - BUILDING MAINTENANCE

BUDGET CLASS	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 BUDGET
Fund 101 - GENERAL					
ESTIMATED REVENUES					
010	CHARGES FOR SERVICES				39,836
TOTAL ESTIMATED REVENUES					39,836
APPROPRIATIONS					
100	SALARIES AND WAGES	638,586	659,632	645,770	685,526
101	EMPLOYEE INSURANCE	116,516	138,181	125,905	133,014
102	OTHER EMPLOYEE BENEFITS	47,818	50,103	49,447	51,440
103	EMPLOYER PENSION COSTS	64,045	77,221	75,833	79,823
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	101,553	113,666	117,768	135,838
400	CONTRACTUAL SERVICES	150,971	198,969	194,952	216,440
601	UTILITIES	63,364	66,281	63,611	75,505
500	INTERNAL SERVICES	33,331	34,467	34,467	35,554
600	SUPPLIES	194,129	120,834	123,419	122,684
701	CAPITAL IMPROVEMENTS				150,000
700	OPERATING CAPITAL	211,201	145,000	145,000	145,000
TOTAL APPROPRIATIONS		1,621,514	1,604,354	1,576,172	1,830,824

PUBLIC WORKS - ENGINEERING

BUDGET CLASS	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 BUDGET
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Fund 101 - GENERAL

ESTIMATED REVENUES

010	CHARGES FOR SERVICES	73,684	15,000	30,000	15,000
TOTAL ESTIMATED REVENUES		73,684	15,000	30,000	15,000

100	SALARIES AND WAGES	430,695	438,552	437,631	449,520
101	EMPLOYEE INSURANCE	99,986	105,964	102,012	105,500
102	OTHER EMPLOYEE BENEFITS	32,265	32,497	33,142	33,276
103	EMPLOYER PENSION COSTS	42,185	49,504	50,629	50,944
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	18,284	15,739	15,739	7,000
400	CONTRACTUAL SERVICES	346,013	325,307	323,061	305,728
600	SUPPLIES	2,560	8,385	7,535	8,385
500	INTERNAL SERVICES	14,881	15,668	15,668	26,014
601	UTILITIES	5,451	6,559	6,559	5,864
TOTAL APPROPRIATIONS		992,320	998,175	991,976	992,231

Fund 501 - WATER AND SEWER

100	SALARIES AND WAGES	109,222	111,634	112,058	114,440
101	EMPLOYEE INSURANCE	10,481	11,051	10,694	11,051
102	OTHER EMPLOYEE BENEFITS	8,274	8,161	8,515	8,541
103	EMPLOYER PENSION COSTS	10,984	12,633	13,149	13,298
TOTAL APPROPRIATIONS		138,961	143,479	144,416	147,330

APPROPRIATIONS - ALL FUNDS		1,131,281	1,141,654	1,136,392	1,139,561
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PUBLIC WORKS - FLEET

		2019-20	2020-21	2020-21	2021-22
BUDGET		ACTIVITY	AMENDED	PROJECTED	BUDGET
CLASS	DESCRIPTION		BUDGET	ACTIVITY	
Fund 601 - FLEET					
100	SALARIES AND WAGES	534,127	574,342	573,927	600,620
101	EMPLOYEE INSURANCE	101,198	101,336	113,348	117,134
102	OTHER EMPLOYEE BENEFITS	39,498	43,401	43,906	45,209
103	EMPLOYER PENSION COSTS	53,542	67,100	67,440	69,803
999	GASB AUDIT ENTRIES	1,413			
200	CONTRA ACCOUNTS	(443)		(11,330)	
300	OTHER OPERATING	159,551	206,337	195,437	211,783
400	CONTRACTUAL SERVICES	11,130	25,357	24,558	26,919
500	INTERNAL SERVICES	8,602	8,610	8,610	9,842
601	UTILITIES	1,284	1,382	2,746	3,418
600	SUPPLIES	870,889	1,016,229	945,452	883,000
TOTAL APPROPRIATIONS		1,780,791	2,044,094	1,964,094	1,967,728

PUBLIC WORKS - SANITATION

		2019-20	2020-21	2020-21	2021-22
BUDGET		ACTIVITY	AMENDED	PROJECTED	BUDGET
CLASS	DESCRIPTION		BUDGET	ACTIVITY	
Fund 101 - GENERAL					
ESTIMATED REVENUES					
010	CHARGES FOR SERVICES	69,640	62,500	71,900	63,300
012	SANITATION FEE	930,372	920,000	930,000	930,000
TOTAL ESTIMATED REVENUES		1,000,012	982,500	1,001,900	993,300
100	SALARIES AND WAGES	955,123	986,991	983,595	1,021,010
101	EMPLOYEE INSURANCE	208,687	246,839	205,350	250,119
102	OTHER EMPLOYEE BENEFITS	71,310	73,304	75,500	76,132
103	EMPLOYER PENSION COSTS	96,134	112,945	115,991	118,243
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	514,264	364,185	565,985	364,185
600	SUPPLIES	35,030	32,915	56,648	32,915
400	CONTRACTUAL SERVICES	108,720	109,000	84,250	109,000
500	INTERNAL SERVICES	584,527	579,621	579,621	585,675
601	UTILITIES	1,656	1,566	2,283	5,786
TOTAL APPROPRIATIONS		2,575,451	2,507,366	2,669,223	2,563,065
ADDITIONAL FUNDING IN NON DEPARTMENTAL					180,000
TOTAL FY22:					<u>2,743,065</u>

PUBLIC WORKS - STORM SEWERS

		2019-20	2020-21	2020-21	2021-22
BUDGET		ACTIVITY	AMENDED	PROJECTED	BUDGET
CLASS	DESCRIPTION		BUDGET	ACTIVITY	
Fund 101 - GENERAL					
100	SALARIES AND WAGES	90,365	97,168	97,680	106,476
101	EMPLOYEE INSURANCE	25,026	26,372	25,520	26,373
102	OTHER EMPLOYEE BENEFITS	6,635	7,271	7,034	7,931
103	EMPLOYER PENSION COSTS	8,449	11,148	10,759	11,413
400	CONTRACTUAL SERVICES	4,920	13,232	11,325	13,232
600	SUPPLIES	16,100	16,668	18,575	16,668
701	CAPITAL IMPROVEMENTS				50,000
TOTAL APPROPRIATIONS		151,495	171,859	170,893	232,093

PUBLIC WORKS - STREETS

BUDGET		2019-20	2020-21	2020-21	2021-22
CLASS	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	BUDGET
Fund 101 - GENERAL					
ESTIMATED REVENUES					
002	OTHER TAXES	234,174	230,000	230,000	230,000
007	VEHICLE LICENSES	1,244,468	1,257,450	1,205,000	1,245,000
006	LICENSES AND PERMITS	360	1,000		1,000
010	CHARGES FOR SERVICES	95,951	10,670	104,131	11,000
TOTAL ESTIMATED REVENUES		1,574,953	1,499,120	1,539,131	1,487,000
100	SALARIES AND WAGES	774,464	856,625	863,970	863,494
101	EMPLOYEE INSURANCE	159,158	180,181	178,749	195,642
102	OTHER EMPLOYEE BENEFITS	57,203	64,818	63,732	64,085
103	EMPLOYER PENSION COSTS	78,659	100,199	98,057	99,613
300	OTHER OPERATING	2,999	8,399	10,399	8,399
600	SUPPLIES	180,832	318,382	403,015	339,665
400	CONTRACTUAL SERVICES	85,424	70,470	77,970	70,470
500	INTERNAL SERVICES	278,385	330,776	330,776	324,151
601	UTILITIES	3,357	4,090	4,090	49,370
701	CAPITAL IMPROVEMENTS				250,000
TOTAL APPROPRIATIONS		1,620,481	1,933,940	2,030,758	2,264,889

PUBLIC WORKS - WATER & SEWER

		2019-20	2020-21	2020-21	2021-22
BUDGET		ACTIVITY	AMENDED	PROJECTED	BUDGET
CLASS	DESCRIPTION		BUDGET	ACTIVITY	
Fund 501 - WATER AND SEWER					
100	SALARIES AND WAGES	1,376,548	1,346,486	1,365,853	1,390,263
101	EMPLOYEE INSURANCE	270,029	323,819	307,290	324,201
102	OTHER EMPLOYEE BENEFITS	101,647	101,142	103,250	103,021
103	EMPLOYER PENSION COSTS	136,975	155,440	158,978	159,606
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	39,547	43,797	52,408	43,797
400	CONTRACTUAL SERVICES	317,023	342,018	385,671	316,033
601	UTILITIES	295,113	376,923	300,228	342,955
500	INTERNAL SERVICES	107,275	116,726	116,726	117,927
701	CAPITAL IMPROVEMENTS	44,248	43,800	38,800	143,800
600	SUPPLIES	369,282	405,672	416,415	402,591
TOTAL APPROPRIATIONS		3,057,687	3,255,823	3,245,619	3,344,194

Lake Forest 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.

FY2021 Highlights



Spent the entire FY dealing w/ the pandemic. **Less than 21 sick "duty days"** have been used related to our staff and C19



Renovation of kitchen at station 2 (utilizing multiple funding sources)



Renovation of station 1 lounge, locker room, and ADA compliant bathrooms



Placed in service: New fire engine, new ambulance, command vehicle, utility pickup truck, and an ATV. Also, jointly took possession of a donated 2020 **28' rescue boat**



Hired two new firefighters from our Paid-on-Premise ("POP") program. Promoted two firefighters to lieutenant



Conducted a process and established a list for firefighters who are qualified to become lieutenants once a position opens

FY2022 Initiatives and Programs



Refurbishment of Squad 421 to lengthen its **"in service" time to the CLF**



Activate U.S. Digital automated dispatch **system. Also, expanding the Department's** records and reporting system to manage employee scheduling and overtime tracking.



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



Continue to revise the **department's** strategic plan (2021-2024)



Continue to work with Northwestern Medicine Lake Forest Hospital as they prepare for the next paramedic class



Replacement of staff car 4202 with an environmentally friendly hybrid model



Re-establish inter-departmental training and community events (life guards, chili, CROYA, CPR, GoLF), Citizen Fire Academy, Community Open House

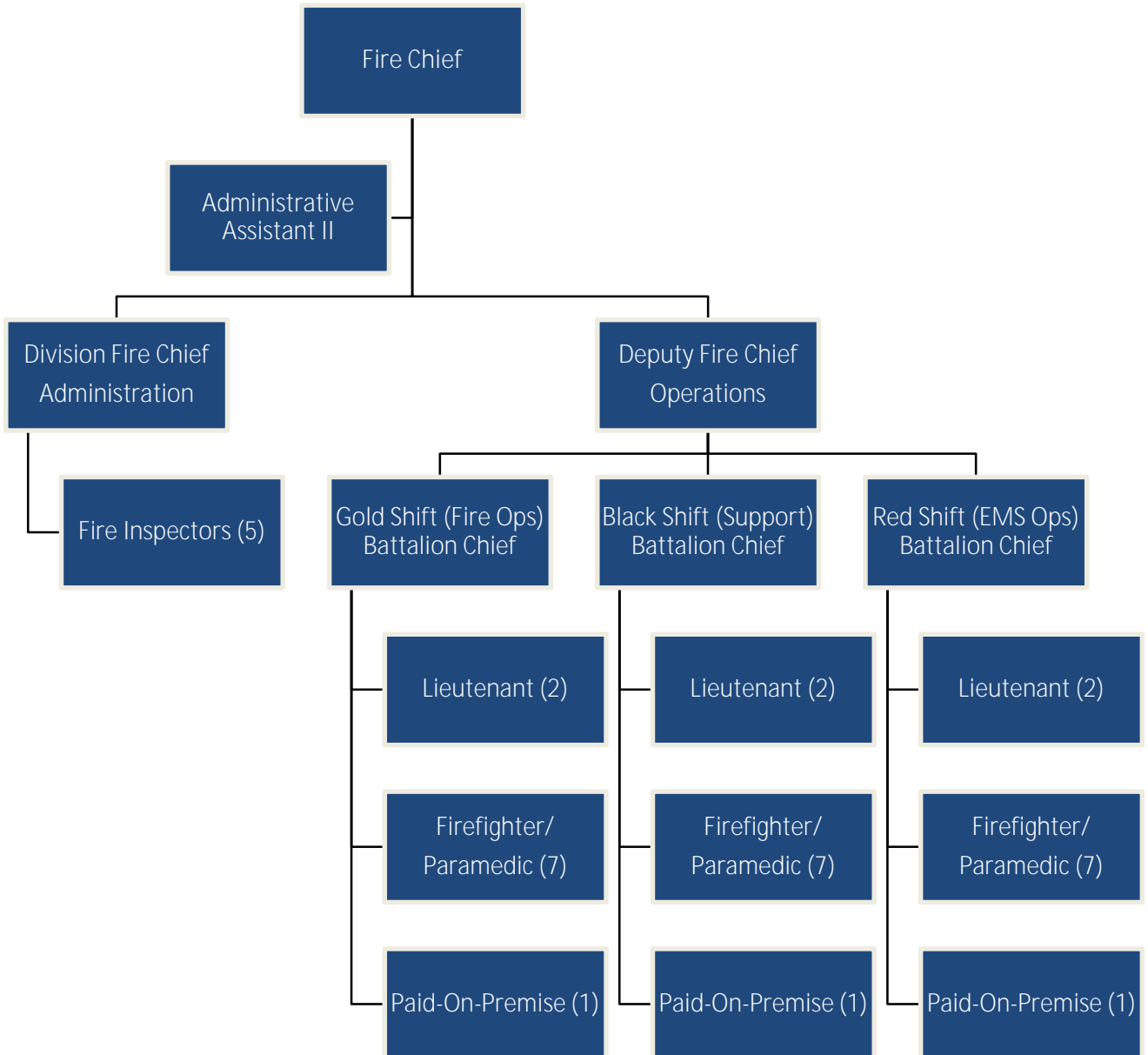
FY2022 Budget Notes

- Will explore grants and supplemental funding to support fire department operations

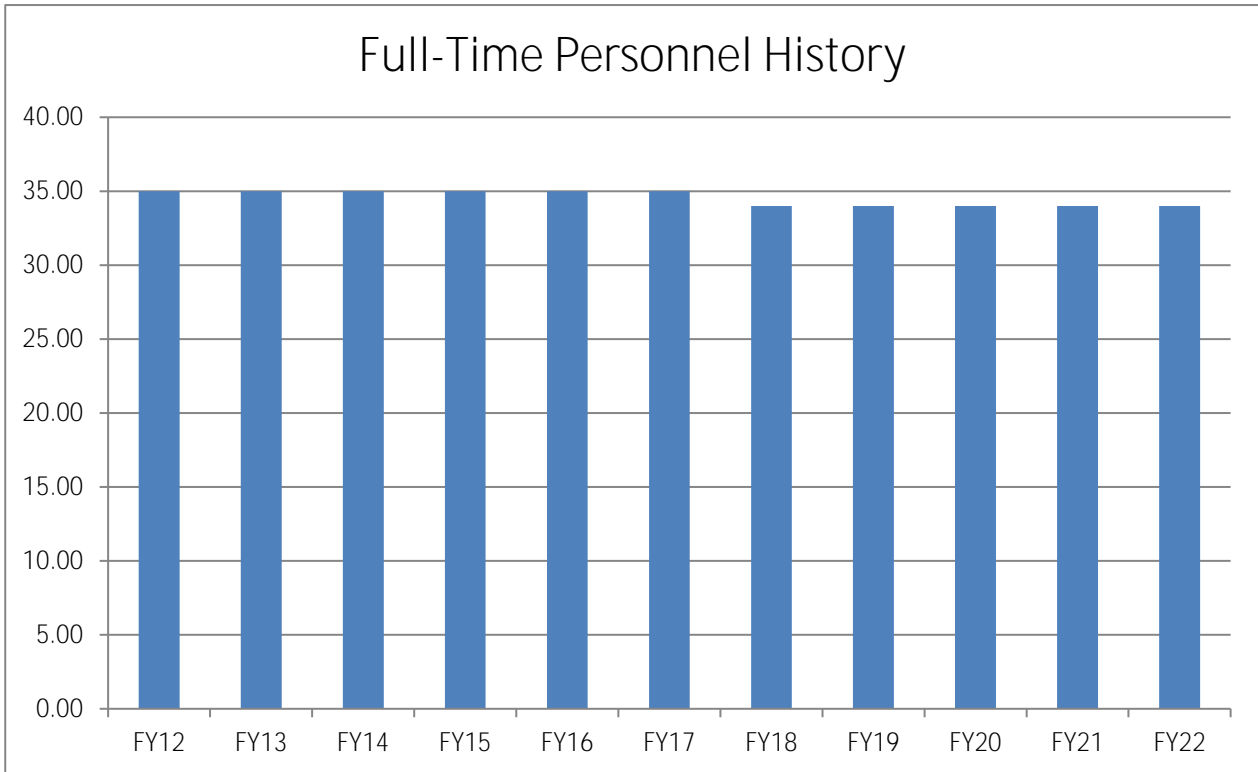
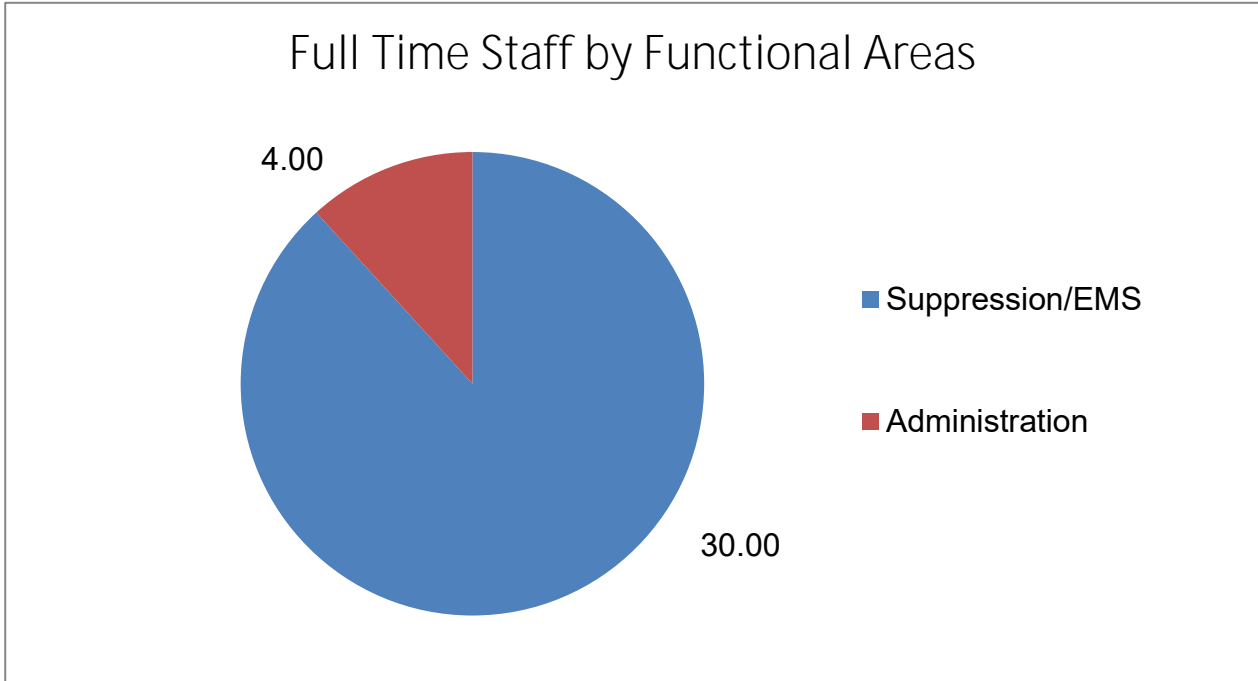
Performance Measurement	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Target
Public Education Events	117	125	35*	125
Average Emergency Response Time (lights & siren)	5:02	4:54	5:22*	<5:00
Training Hours/per day/per sworn staff	1.51	1.57	1.33*	1.60
Annual Inspections	1,169	1,169	723*	1,169
Compliant Inspections in three visits or less	100%	100%	100%	100%

*Numbers affected due to COVID-19

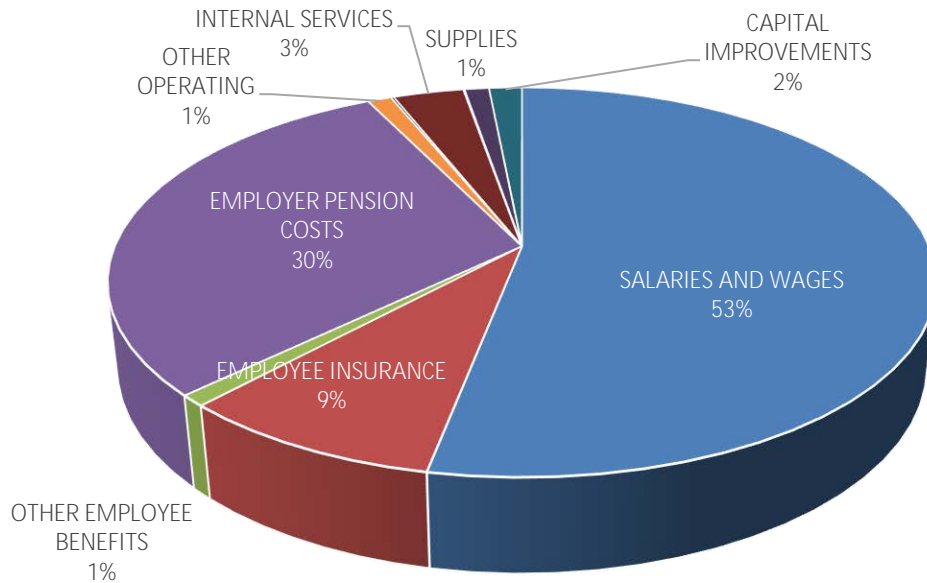
Fire Department FY2022



THE CITY OF LAKE FOREST
FY2022
FIRE



FY22 EXPENSES



Budget Data

FY2021 Amended	\$7,578,435
FY2022 Budget	\$8,085,563
Change from Prior Year:	\$507,128

<u>FIRE</u>	<u>FY2021 Amended</u>	<u>FY2022 Budget</u>	<u>Change</u>
Fire	\$7,533,580	\$8,009,063	6.31%
Emergency Telephone	\$44,855	\$76,500	70.55%
	\$7,578,435	\$8,085,563	6.69%

Primary increase in FY2022 relates to increased pension costs. Continued budget allocation in Emergency Telephone Fund to replace portable radios and a new allocation in FY22 for base station radio equipment.

FIRE DEPARTMENT

		2019-20	2020-21	2020-21	2021-22
BUDGET		ACTIVITY	AMENDED	PROJECTED	BUDGET
CLASS	DESCRIPTION		BUDGET	ACTIVITY	
Fund 101 - GENERAL					
ESTIMATED REVENUES					
001	PROPERTY TAXES	1,641,694	1,895,171	1,857,268	2,226,318
006	LICENSES AND PERMITS	1,745	500		500
010	CHARGES FOR SERVICES	1,530,324	1,244,584	1,564,022	1,769,109
013	FINES & FORFEITS	200			
TOTAL ESTIMATED REVENUES		3,173,963	3,140,255	3,421,290	3,995,927
100	SALARIES AND WAGES	4,041,421	4,224,635	4,080,940	4,290,146
101	EMPLOYEE INSURANCE	662,891	701,090	689,532	716,249
102	OTHER EMPLOYEE BENEFITS	68,391	70,466	68,566	73,932
103	EMPLOYER PENSION COSTS	2,331,179	2,086,443	2,085,877	2,418,140
200	CONTRA ACCOUNTS	(29,825)		(5,606)	877
300	OTHER OPERATING	63,614	81,000	63,700	86,000
400	CONTRACTUAL SERVICES	13,148	11,500	11,500	11,500
500	INTERNAL SERVICES	256,619	260,974	260,974	265,527
601	UTILITIES	5,940	8,561	8,561	4,406
600	SUPPLIES	87,377	88,911	101,000	92,286
701	CAPITAL IMPROVEMENTS				50,000
TOTAL APPROPRIATIONS		7,500,755	7,533,580	7,365,044	8,009,063
Fund 205 - EMERGENCY TELEPHONE					
300	OTHER OPERATING	1,571	2,500	2,500	2,500
701	CAPITAL IMPROVEMENTS		42,355	53,222	74,000
TOTAL APPROPRIATIONS		1,571	44,855	55,722	76,500
APPROPRIATIONS - ALL FUNDS		7,502,326	7,578,435	7,420,766	8,085,563

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.

FY2021 Highlights



Police had to modify operations during FY21 due to the COVID 19 pandemic. This involved modifying policies and procedures, purchasing and distributing PPE for officers and staff, modifying work schedules and ensuring continued police operations in order to continue service to the community.

Developed a new selection process for a School Resource Officer for District 67. This was a cooperative effort between Police and D67 staff.



Successfully handled multiple planned and unplanned protest during the summer.

Developed and administered a new promotional testing process for the rank of Sergeant. The process is intended to identify and test potential candidates interested in promotion. Five (5) candidates were identified and will be placed on a two year eligibility list.



Police had four police officer retirements in FY21 that had almost 100 years of law enforcement experience. These officers will be replaced with candidates off of the existing police eligibility list and from a new police lateral hire process to be developed and instituted in the spring of FY21.



FY2022 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



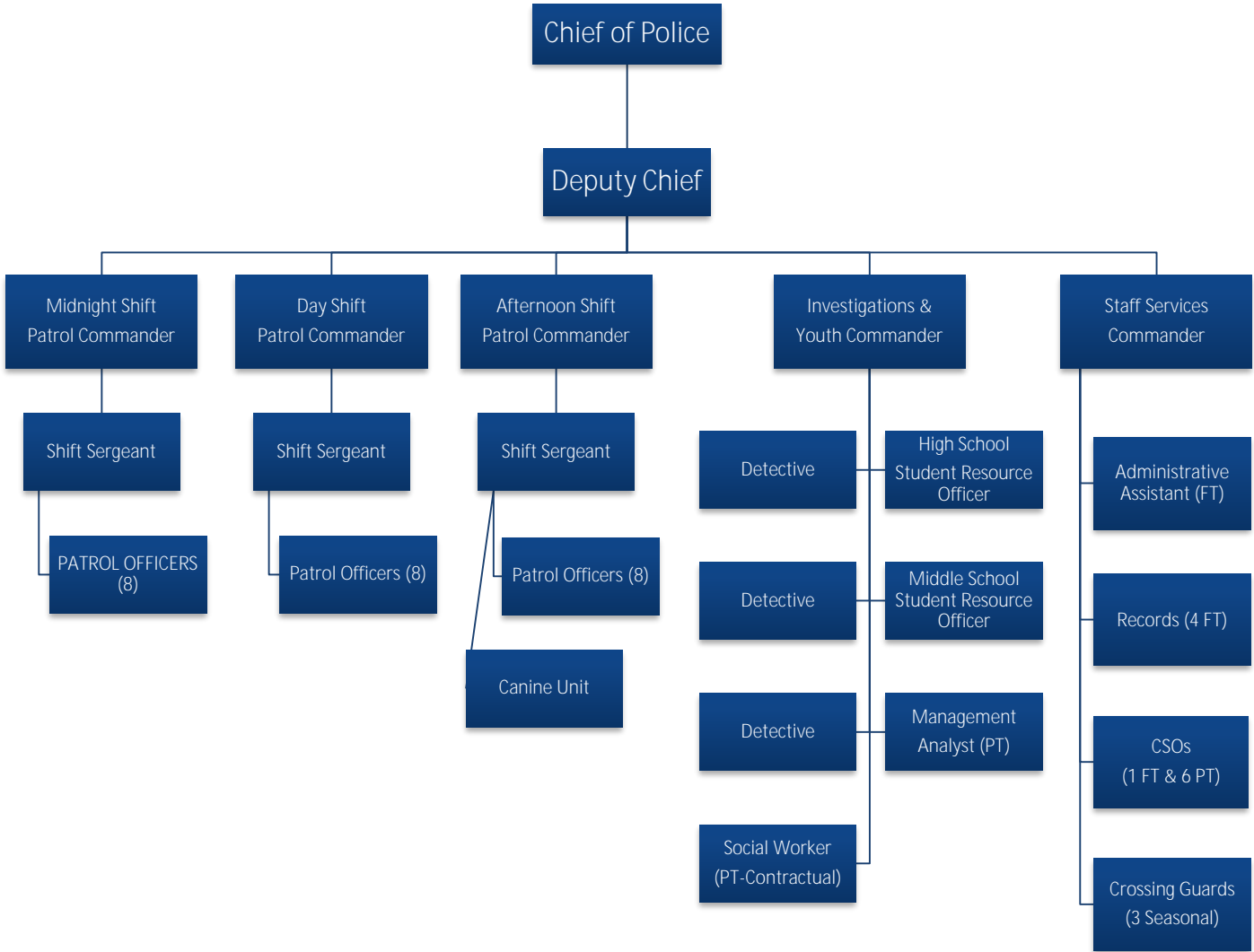
Work to fulfill numerous unfunded state mandates related HB3653 which will effect police operations, require more unfunded mandatory police training, records management requirements and the eventual instituting of a police body-worn camera program.

Performance Measures	FY2019 Actual	FY2020 Actual	FY2021 Actual**	FY2022 Target
Total Call Volume*	16,680	16,000	13,714	15,000
Traffic Collisions Handled	760	675	479	600
Total Number of FOIA request / Hours Staff spends on FOIA request*	118/148 hrs.	125/100 hrs.	105/92 hrs.	120/90
Total Number of DUI arrests	49	70	52	65

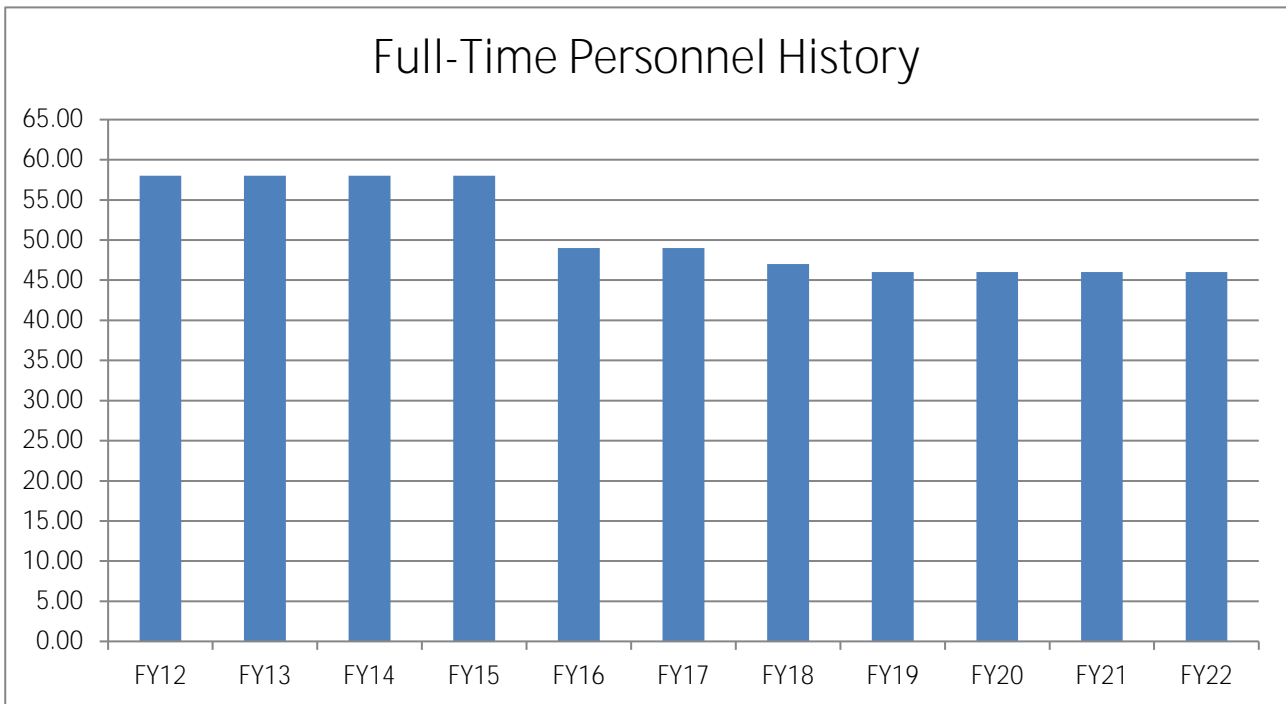
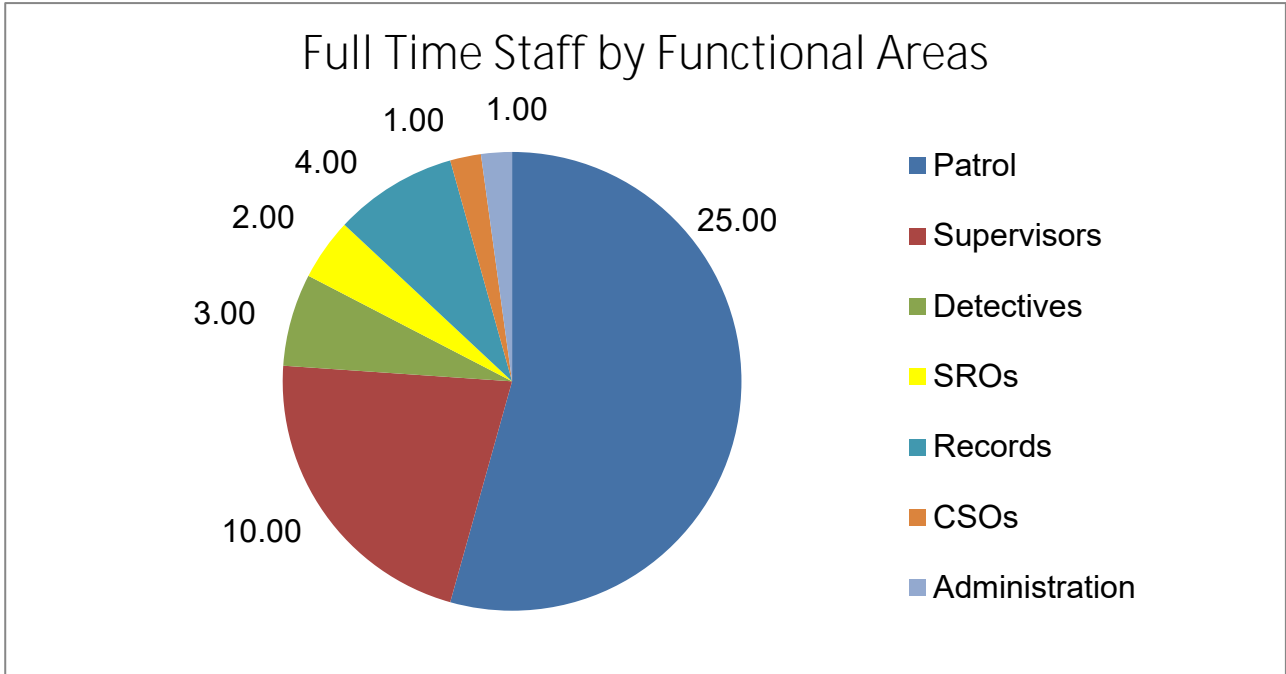
*Measured by calendar year

**Affected by COVID-19

Police Department FY2022

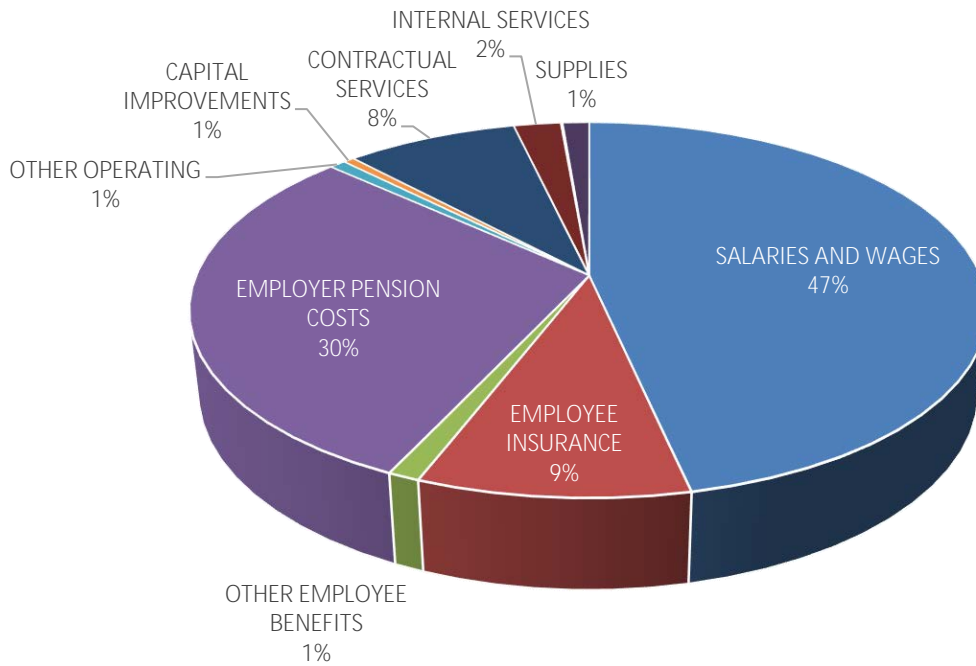


THE CITY OF LAKE FOREST
 FY2022
 POLICE



*Note: Consolidated Dispatch FY16; CSO restructuring FY18.
 Reduced a Records Clerk in FY19.*

FY22 EXPENSES



Budget Data

FY2021 Amended	\$11,252,176
FY2022 Budget	\$11,635,387
Change from Prior Year:	\$383,211

<u>POLICE</u>	<u>FY2021 Amended</u>	<u>FY2022 Budget</u>	<u>Change</u>
Police	\$11,021,375	\$11,407,530	3.50%
Emergency Telephone	\$230,801	\$227,857	-1.28%
	\$11,252,176	\$11,635,387	3.41%

FY2022 increase due primarily to increased pension costs.

POLICE DEPARTMENT

		2019-20	2020-21	2020-21	2021-22
BUDGET		ACTIVITY	AMENDED	PROJECTED	BUDGET
CLASS	DESCRIPTION		BUDGET	ACTIVITY	

Fund 101 - GENERAL

ESTIMATED REVENUES

001	PROPERTY TAXES	2,188,065	2,690,726	2,636,911	2,988,076
006	LICENSES AND PERMITS	2,067	2,000		2,000
010	CHARGES FOR SERVICES	127,198	150,652	136,527	105,803
013	FINES & FORFEITS	266,785	222,000	167,400	206,000
TOTAL ESTIMATED REVENUES		2,584,115	3,065,378	2,940,838	3,301,879

100	SALARIES AND WAGES	5,278,147	5,464,471	5,242,625	5,420,220
101	EMPLOYEE INSURANCE	959,798	1,042,787	975,764	1,078,763
102	OTHER EMPLOYEE BENEFITS	116,802	130,893	120,273	127,224
103	EMPLOYER PENSION COSTS	3,140,994	3,172,910	3,146,023	3,467,633
200	CONTRA ACCOUNTS	(109,866)		(15,000)	
300	OTHER OPERATING	119,433	97,700	137,668	90,877
701	CAPITAL IMPROVEMENTS				50,000
400	CONTRACTUAL SERVICES	716,808	711,505	727,557	748,536
500	INTERNAL SERVICES	252,470	260,713	261,113	264,534
601	UTILITIES	8,788	8,070	8,144	10,237
600	SUPPLIES	180,969	132,326	162,856	149,506
TOTAL APPROPRIATIONS		10,664,343	11,021,375	10,767,023	11,407,530

Fund 205 - EMERGENCY TELEPHONE

701	CAPITAL IMPROVEMENTS	11,997	12,357	12,357	12,357
400	CONTRACTUAL SERVICES	205,944	218,444	215,500	215,500
700	OPERATING CAPITAL				
TOTAL APPROPRIATIONS		217,941	230,801	227,857	227,857

APPROPRIATIONS - ALL FUNDS		10,882,284	11,252,176	10,994,880	11,635,387
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Parks and Recreation Department
(Recreation, Golf, Parks, Forestry and Cemetery)

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.

FY2021 Highlights

-  Successfully reinvent Recreation programming to provide the community with recreational opportunities throughout the pandemic.
-  Introduction of potential synthetic turf athletic field project based on 10 year comprehensive master park plan.
-  Installation of two new tennis courts and a basketball court at South Park, as per the newly approved park master plan
-  Extensive athletic field improvements, include drainage, turf improvements and improvements to baseball diamonds
-  Repair of beach after extensive storm damage in the winter months
-  Reimagined the traditional Tree Lighting celebration by lighting the parks and pavilions during the covid-19 pandemic
-  Completion of ravine restoration projects in two areas of the cemetery ravine
- Increase the number of rounds and revenues at DPGC during the covid-19 restricted season

FY2022 Initiatives and Programs

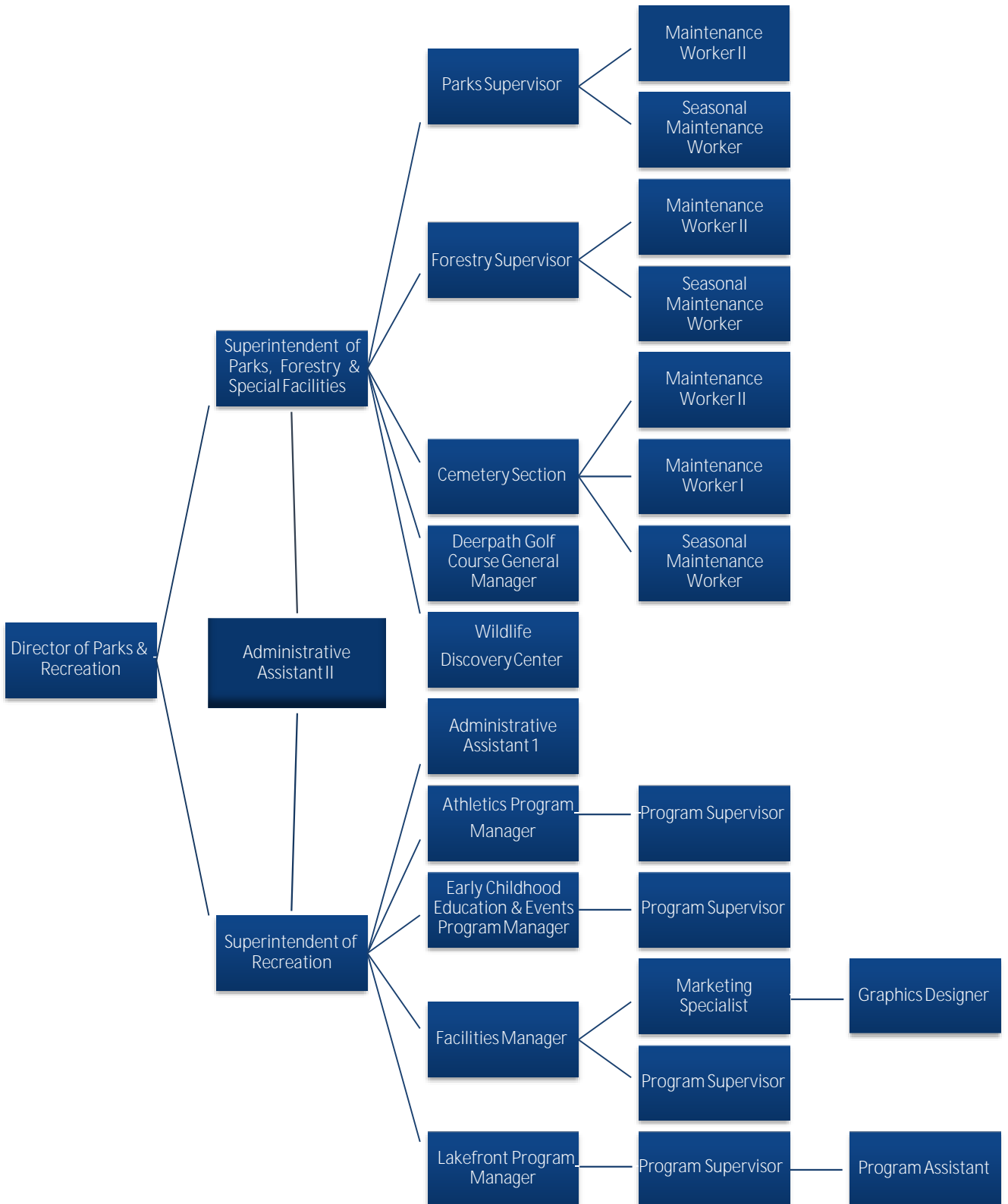
-  Complete improvement project at **Veteran’s** Park
-  Continue evaluation of 10 year comprehensive master park plan to evaluate potential of new recreation facility
-  Complete beach profile study and begin bluff slope stabilization design at Forest Park
-  Deerpath Golf Course restoration after the completion of IDOT pond installation on the property for storm water detention
-  Continue to re-forest Lake Forest, with a focus on planting a more diverse tree canopy with an emphasis on the use of native trees
-  **Begin construction phase of the Cemetery’s Memorial Garden Phase II Project**
- Retain 100% of golf outings held prior to 2020 which were cancelled due to Covid-19

FY2022 Budget Notes

- Conservative budget projections of recreation programs at 70-100% of normal revenue projections to manage Covid-19 potential losses.
- Included additional resources for athletic field maintenance and beach restoration in the budget
- Impact of IDOT/41 project reflected in golf course revenues and expenses
- Increase in temporary salaries to cover the State mandated minimum wage increases to \$12.00 on January 1, 2022

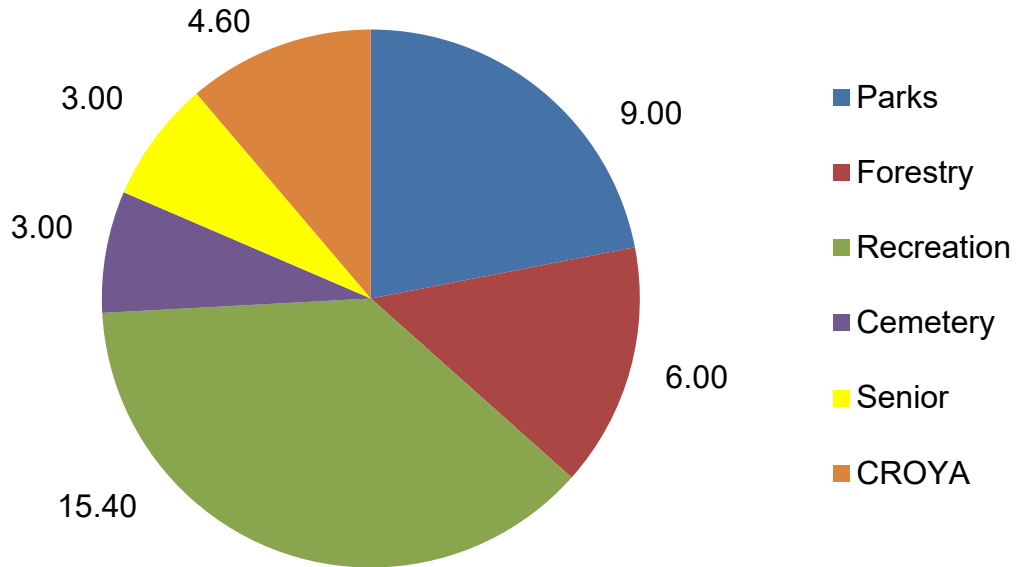
Performance Measurement	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Target
Parks				
Percentage of athletic field closures due to field conditions	6%	n/a	6%	5%
Average age of playground structures	7.9	8.9	9.9	10
Recreation				
Annual attendance at free community events	4,650	4,550	1000	4,550
Forestry				
Annual number of trees planted	330	395	265	265
Annual percentage of tree inventory pruned (15% = 7 year cycle)	6%	6%	5.7%	6.7%
Golf				
Course Utilization Rate (# Rounds Sold/Total Available Rounds)	58%	56%	82%	75%
Annual repeat business percentage (golf outings only)	97%	95%	20%	93%
Golf Course Net Promoter Score (measures customer experience)	76.1	75.8	79.3	>70
Cemetery				
Cemetery Utilization Rate (Percentage of total utilization/capacity of lots and niches)	80%	80.3%	80.8%	+ 0.5% Annually

Parks and Recreation Department FY2022

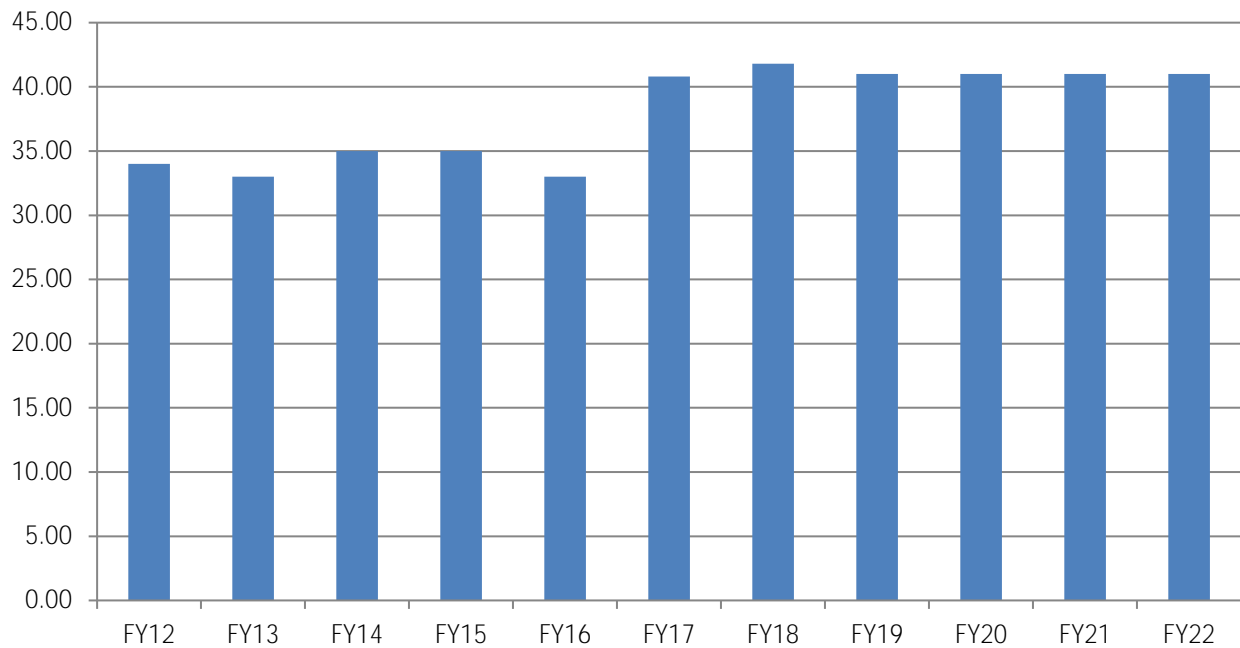


THE CITY OF LAKE FOREST
 FY2022
 PARKS AND RECREATION

Full Time Staff by Functional Areas

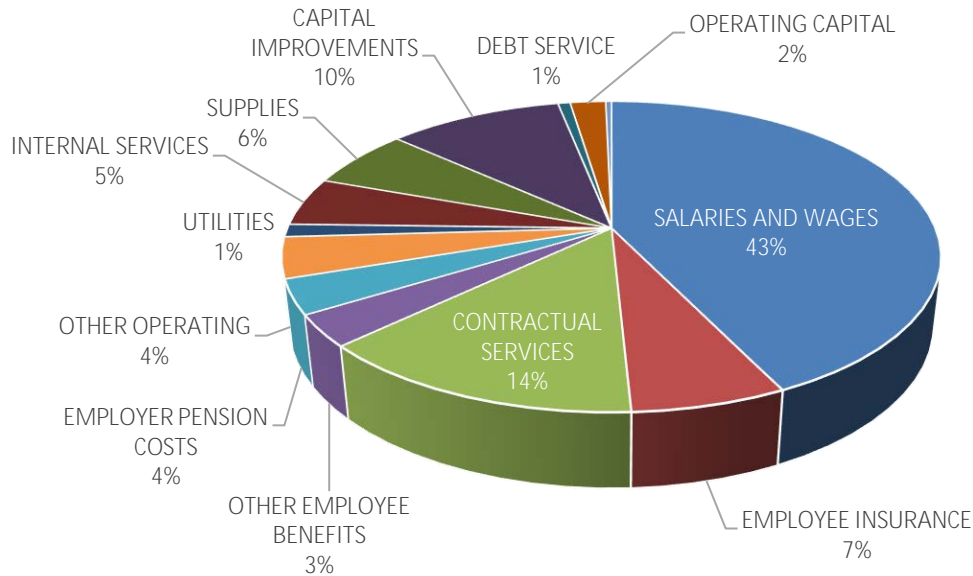


Full-Time Personnel History



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.

FY22 EXPENSES



Budget Data

FY2021 Amended	\$15,901,185
FY2022 Budget	\$14,451,498
Change from Prior Year:	-\$1,449,687

PARKS AND RECREATION

	<u>FY2021 Amended</u>	<u>FY2022 Budget</u>	<u>Change</u>
Parks	\$2,898,663	\$2,817,034	-2.82%
Forestry	\$1,167,268	\$1,574,621	34.90%
Recreation	\$5,341,480	\$4,834,995	-9.48%
Special Recreation	\$547,152	\$504,995	-7.70%
Golf Course	\$2,100,668	\$2,454,651	16.85%
Cemetery	\$2,612,523	\$1,021,599	-60.90%
CROYA	\$627,723	\$639,863	1.93%
Seniors	\$605,708	\$603,740	-0.32%
	\$15,901,185	\$14,451,498	-9.12%

Forestry increase is due to transfer of operating capital from Capital Fund as well as some expenses reclassified from Parks. Golf Course increase is due to one time capital expenses associated with Deerpath/41 IDOT project. Decrease in Cemetery Fund is due to FY2021 capital expense.

PARKS AND RECREATION - PARKS

BUDGET		2019-20	2020-21	2020-21	2021-22
CLASS	DESCRIPTION	ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	BUDGET
Fund 220 - PARKS AND RECREATION					
ESTIMATED REVENUES					
009	GRANTS/CONTRIBUTIONS	39,619	40,000	41,000	40,000
010	CHARGES FOR SERVICES	27,451	51,500	22,996	42,000
TOTAL ESTIMATED REVENUES		67,070	91,500	63,996	82,000
100	SALARIES AND WAGES	1,219,496	1,281,276	1,217,436	1,320,741
101	EMPLOYEE INSURANCE	224,020	234,876	244,832	260,956
102	OTHER EMPLOYEE BENEFITS	90,844	94,297	92,354	97,309
103	EMPLOYER PENSION COSTS	120,049	148,865	143,402	153,625
200	CONTRA ACCOUNTS	(31)			
300	OTHER OPERATING	104,221	102,058	105,458	110,439
400	CONTRACTUAL SERVICES	313,980	397,500	392,500	420,770
601	UTILITIES	7,128	8,706	8,706	14,004
500	INTERNAL SERVICES	179,805	183,686	183,686	186,790
600	SUPPLIES	139,092	176,900	167,100	152,400
701	CAPITAL IMPROVEMENTS	255,000	155,000	116,250	
700	OPERATING CAPITAL	101,701	115,499	115,499	100,000
TOTAL APPROPRIATIONS		2,755,305	2,898,663	2,787,223	2,817,034

PARKS AND RECREATION - FORESTRY

		2019-20	2020-21	2020-21	2021-22
BUDGET		ACTIVITY	AMENDED	PROJECTED	BUDGET
CLASS	DESCRIPTION		BUDGET	ACTIVITY	
Fund 220 - PARKS AND RECREATION					
100	SALARIES AND WAGES	569,006	608,344	566,479	617,461
101	EMPLOYEE INSURANCE	121,305	135,902	123,687	151,938
102	OTHER EMPLOYEE BENEFITS	42,625	46,237	44,966	47,796
103	EMPLOYER PENSION COSTS	54,878	70,038	66,977	72,938
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	15,921	16,222	15,022	16,475
400	CONTRACTUAL SERVICES	65,414	101,800	119,300	163,000
500	INTERNAL SERVICES	153,338	144,975	144,975	149,263
600	SUPPLIES	33,315	40,750	41,000	42,750
700	OPERATING CAPITAL	1,068	3,000	3,000	3,000
701	CAPITAL IMPROVEMENTS				310,000
TOTAL APPROPRIATIONS		1,056,870	1,167,268	1,125,406	1,574,621

PARKS AND RECREATION - RECREATION

BUDGET CLASS	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 BUDGET
Fund 220 - PARKS AND RECREATION					
ESTIMATED REVENUES					
009	GRANTS/CONTRIBUTIONS	117,812	146,000	150,181	215,190
010	CHARGES FOR SERVICES	2,416,093	2,247,476	1,489,222	2,885,252
TOTAL ESTIMATED REVENUES		2,533,905	2,393,476	1,639,403	3,100,442
100	SALARIES AND WAGES	2,712,109	2,838,299	2,417,296	2,653,362
101	EMPLOYEE INSURANCE	241,037	291,648	225,816	267,203
102	OTHER EMPLOYEE BENEFITS	203,470	213,154	182,230	197,098
103	EMPLOYER PENSION COSTS	149,586	170,436	170,563	175,645
200	CONTRA ACCOUNTS	(14)			
300	OTHER OPERATING	174,596	190,669	150,906	189,089
400	CONTRACTUAL SERVICES	528,122	650,579	449,640	440,616
500	INTERNAL SERVICES	252,357	253,604	253,604	256,093
601	UTILITIES	39,840	43,500	46,624	51,348
600	SUPPLIES	304,399	394,591	213,855	319,541
700	OPERATING CAPITAL	160,987	195,000	97,621	185,000
701	CAPITAL IMPROVEMENTS	60,468	10,000		50,000
800	INTER-FUND TRANSFERS	196,000	90,000	50,000	50,000
TOTAL APPROPRIATIONS		5,022,957	5,341,480	4,258,155	4,834,995

PARKS AND RECREATION - SPECIAL RECREATION

BUDGET CLASS	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 BUDGET
Fund 224 - SPECIAL RECREATION FUND					
ESTIMATED REVENUES					
001	PROPERTY TAXES	473,751	483,839	483,839	501,995
014	INTEREST/INVESTMENTS	11,793	10,000	2,400	3,000
TOTAL ESTIMATED REVENUES		485,544	493,839	486,239	504,995
100	SALARIES AND WAGES	47,280	45,650	47,658	46,791
101	EMPLOYEE INSURANCE	2,883	3,040	2,940	3,040
102	OTHER EMPLOYEE BENEFITS	2,979	3,492	3,646	3,580
103	EMPLOYER PENSION COSTS	4,839	5,000	5,719	5,615
400	CONTRACTUAL SERVICES	270,982	289,971	283,207	291,122
701	CAPITAL IMPROVEMENTS	373,435	199,999	148,218	154,847
TOTAL APPROPRIATIONS		702,398	547,152	491,388	504,995

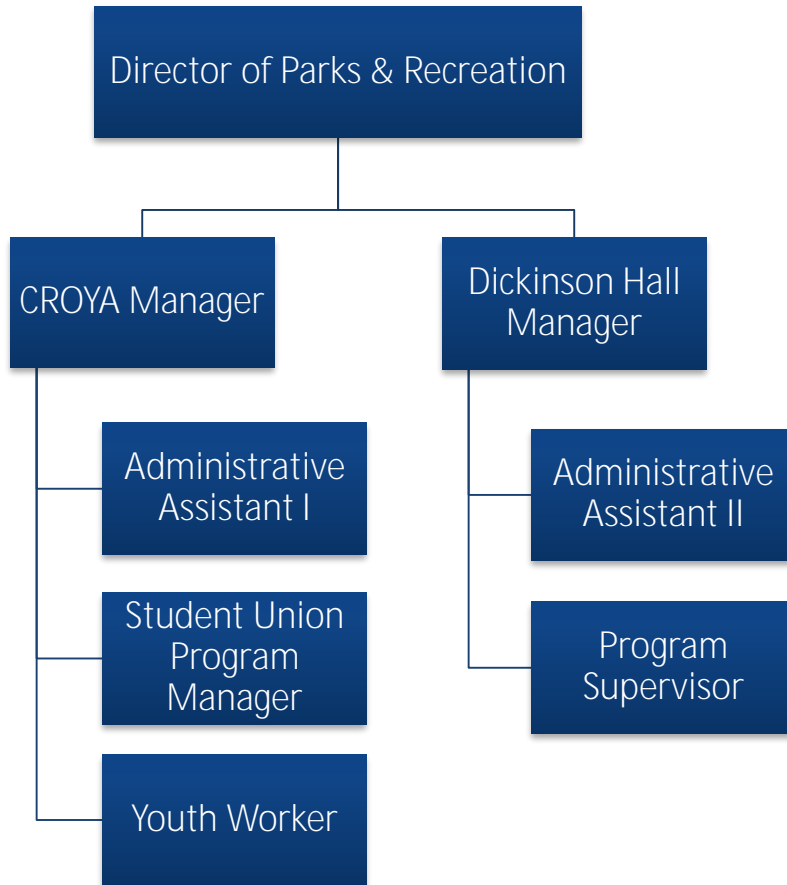
PARKS AND RECREATION - GOLF COURSE

BUDGET CLASS	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 BUDGET
Fund 510 - GOLF COURSE FUND					
100	SALARIES AND WAGES	529,907	568,139	542,230	555,738
101	EMPLOYEE INSURANCE	30,480	18,182	31,339	34,489
400	CONTRACTUAL SERVICES	428,508	511,317	468,907	466,999
102	OTHER EMPLOYEE BENEFITS	41,472	55,585	46,976	55,235
103	EMPLOYER PENSION COSTS	2,867	3,376	3,485	3,459
200	CONTRA ACCOUNTS	(6,451)			
300	OTHER OPERATING	69,632	81,921	76,767	77,893
601	UTILITIES	75,372	97,195	102,558	98,019
500	INTERNAL SERVICES	51,547	55,771	54,918	54,801
600	SUPPLIES	296,967	328,264	295,373	301,550
701	CAPITAL IMPROVEMENTS	29,409	270,071	308,730	703,083
900	DEBT SERVICE	116,580	110,847	108,173	103,385
TOTAL APPROPRIATIONS		1,666,290	2,100,668	2,039,456	2,454,651

PARKS AND RECREATION - CEMETERY

BUDGET CLASS	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 BUDGET
Fund 230 - CEMETERY FUND					
100	SALARIES AND WAGES	308,898	309,926	299,019	321,089
101	EMPLOYEE INSURANCE	66,356	68,710	69,606	73,790
102	OTHER EMPLOYEE BENEFITS	21,219	23,309	22,446	23,899
103	EMPLOYER PENSION COSTS	28,057	35,797	31,860	36,936
200	CONTRA ACCOUNTS	(21,972)			
300	OTHER OPERATING	81,728	41,396	83,221	42,145
400	CONTRACTUAL SERVICES	72,691	66,960	73,360	144,004
601	UTILITIES	13,091	16,590	13,440	14,849
500	INTERNAL SERVICES	40,077	44,736	43,736	44,087
600	SUPPLIES	30,705	45,800	43,423	48,800
700	OPERATING CAPITAL	6,703	14,000	14,185	12,000
701	CAPITAL IMPROVEMENTS	268,423	1,945,299	1,939,973	260,000
TOTAL APPROPRIATIONS		915,976	2,612,523	2,634,269	1,021,599

CROYA (Committee Representing Our Young Adults)
and Dickinson Hall (Senior Center) FY 2022



Department – CROYA

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 on site and off site 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.

FY2021 Highlights



With the approval of the Lake County Health Department, CROYA hosted the first ever socially-distanced Battle of the Bands in the CROYA parking lot.



CROYA Staff helped run 8 LFHS Freshman Advisories during 1st Semester! We were able to meet with almost 100 Freshmen each week, some virtual and some in-person.



CROYA Alumni and professional artist Tom Quinn designed and painted the train viaduct wall mural to commemorate CROYA's 40th Anniversary.



The CROYA Foundation published the CROYA 40th Anniversary Magazine!



CROYA Staff conducted dozens of virtual Zoom meetings during quarantine to stay connected to CROYA youth.

FY2022 Initiatives and Programs



CROYA will hold its 40th+1 Anniversary Celebration & Music Festival.



CROYA will engage the youth in local and national community service projects and leadership programs.



CROYA youth and staff will plan and facilitate 2 weekend retreats, providing great social-emotional benefits to approximately 170 students.



CROYA will build on its already strong partnership with Lake Forest College, providing part-time jobs and internships to many college students.



CROYA will create new ways of putting the CROYA values into action: Acceptance, Respect, Empathy, and Accountability.

FY2022 Budget Notes

- Contractual funds are dedicated to CROYA's 40th Anniversary celebration, including promotional items, music festival costs, and decorations. The CROYA Foundation will provide additional funds.
- The CROYA Foundation will continue to fund scholarships and senior awards of over \$5,000.
- CROYA youth sold over \$10,000 worth of plants in the Poinsettia Sale fund-raiser, with over \$5,000 in profits.

Performance Measurement	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Target
# of CROYA Youth Programs and Meetings	261	295	290	300
# of Youth Contacts - Programs and Meetings	7,883	5,707	4,400	7,000
# of Youth Contacts - After School Student Union hours	3,983	1,579	500	3,000

PARKS AND RECREATION - CROYA

		2019-20	2020-21	2020-21	2021-22
BUDGET		ACTIVITY	AMENDED	PROJECTED	BUDGET
CLASS	DESCRIPTION		BUDGET	ACTIVITY	
Fund 101 - GENERAL					
ESTIMATED REVENUES					
010	CHARGES FOR SERVICES	106,480	128,500	97,500	123,500
TOTAL ESTIMATED REVENUES		106,480	128,500	97,500	123,500
100	SALARIES AND WAGES	336,876	359,948	357,616	377,326
101	EMPLOYEE INSURANCE	69,520	75,184	72,753	75,185
102	OTHER EMPLOYEE BENEFITS	25,854	27,235	27,787	28,659
103	EMPLOYER PENSION COSTS	33,225	40,245	41,072	42,608
300	OTHER OPERATING	57,363	85,000	30,749	75,888
400	CONTRACTUAL SERVICES	17,515	18,000	18,000	18,000
500	INTERNAL SERVICES	10,779	11,148	11,148	12,068
601	UTILITIES	3,463	3,675	3,675	3,129
600	SUPPLIES	6,765	7,288	7,000	7,000
TOTAL APPROPRIATIONS		561,360	627,723	569,800	639,863

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.

FY2021 Highlights



Renovated the Dickinson Hall kitchen in partnership with the Lake Forest-Lake Bluff Senior Citizens Foundation



Retained 75% of membership despite being closed during much of the year



Made wellness calls to all senior center members several times during the pandemic



Implemented Zoom lectures and training in response to pandemic restrictions



Connected seniors to grant-funded programs providing tablets and internet service to older adults without it and were willing to use it

FY2022 Initiatives and Programs



Create a robust volunteer program to reduce operational expenses and maintain a positive and supportive atmosphere



Continue to support the development of affordable senior housing project



Increase sponsorships to cover more programming expenses



Provide new opportunities to increase membership to pre-pandemic times



Increase community involvement and awareness through special events, special outreach, and partnership opportunities



Coordinate efforts with the LF/LB Senior Citizens Foundation to provide financial support to increase vibrancy of Dickinson Hall to attract “younger-older” adults



Update and implement a long-range plan for Dickinson Hall

FY2022 Budget Notes

- **The Senior Advocate’s position at Dickinson Hall is funded by the Lake Forest/Lake Bluff Senior Citizen’s Foundation and other outside support.**

Performance Measurement	FY2019 Actual	FY2020 Actual	FY2021 Projected	FY2022 Target
Senior Center Memberships	973	1,004	720	900
# of individual seniors receiving case management and assistance from Senior Advocate	386	351	310	340
% of members participating in programs	62	60	43	60

PARKS AND RECREATION - SENIOR SERVICES

BUDGET CLASS	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 BUDGET
Fund 210 - SENIOR SERVICES FUND					
ESTIMATED REVENUES					
009	GRANTS/CONTRIBUTIONS	150,318	120,000	174,500	117,000
010	CHARGES FOR SERVICES	175,511	213,321	108,011	200,825
014	INTEREST/INVESTMENTS	3,816	2,500	768	3,500
017	OTHER REVENUE	2,442		1,135	
019	INTER-FUND TRANSFERS	246,882	274,222	264,222	282,760
TOTAL ESTIMATED REVENUES		578,969	610,043	548,636	604,085
100	SALARIES AND WAGES	254,173	273,552	226,385	287,550
101	EMPLOYEE INSURANCE	54,771	63,970	62,655	64,747
102	OTHER EMPLOYEE BENEFITS	19,330	20,352	17,045	21,255
103	EMPLOYER PENSION COSTS	21,002	24,954	24,929	26,485
300	OTHER OPERATING	104,718	118,750	113,790	102,800
400	CONTRACTUAL SERVICES	34,009	50,234	23,152	45,306
601	UTILITIES	8,865	8,613	8,613	9,806
500	INTERNAL SERVICES	21,831	21,983	21,983	23,991
600	SUPPLIES	15,649	23,300	50,084	21,800
701	CAPITAL IMPROVEMENTS	60,418			
TOTAL APPROPRIATIONS		594,766	605,708	548,636	603,740

CITY OF LAKE FOREST
FISCAL YEAR 2021-2022
PERSONNEL SCHEDULE
BUDGETED POSITIONS

The table below shows the budgeted full-time positions by position title. The full-time total positions increased by one for FY22. A Management Analyst position was added in the City Manager's Office. Additional changes include transferring an Administrative I position from the City Manager's Office to Community Development with associated operational responsibilities.

FULL TIME POSITION TITLE	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2022 BUDGET
CITY MANAGER	1	1	1
FINANCE DIRECTOR	1	1	1
IT DIRECTOR	0	1	1
DIRECTOR OF PUBLIC WORKS	1	1	1
DIRECTOR OF COMMUNITY DEVELOP	1	1	1
DIRECTOR OF RECREATION & PARKS	1	1	1
DIRECTOR OF HUMAN RESOURCES	1	1	1
POLICE CHIEF	1	1	1
FIRE CHIEF	1	1	1
DEPUTY POLICE CHIEF	1	1	1
DEPUTY FIRE CHIEF	1	1	1
FIRE ADMIN DIVISION CHIEF	1	1	1
POLICE COMMANDER	5	5	5
FIRE BATTALION CHIEF	3	3	3
ASSISTANT DIRECTOR OF FINANCE	1	1	1
ASSISTANT DIRECTOR OF IT	1	1	1
CODE ENFORCEMENT OFFICER	1	1	1
LEAD PLAN REVIEWER	1	1	1
CROYA MANAGER	1	1	1
SENIOR RESOURCES MANAGER	1	1	1
SUPERINTENDENT	4	4	4
ASSISTANT CITY MANAGER	0	1	1
ASSISTANT TO CITY MANAGER	1	0	0
POLICE SERGEANT	3	3	3
FIRE LIEUTENANT	6	6	6
SUPERVISOR II	6	6	6
SUPERVISOR I	3	3	3
BUSINESS ANALYST	1	1	1
ENGINEERING SUPERVISOR	1	1	1
POLICE OFFICER	30	30	30
FIRE FIGHTER	21	21	21
ENGINEERING ASSISTANT	3	3	3
ACCOUNTANT	1	0	0
STAFF ACCOUNTANT I	0	2	2

CITY OF LAKE FOREST
FISCAL YEAR 2021-2022
PERSONNEL SCHEDULE
BUDGETED POSITIONS

FULL TIME POSITION TITLE	2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2022 BUDGET
PC/LAN SUPPORT SPECIALIST	1	1	1
BUILDING INSPECTOR	4	3	3
WATER PLANT OPERATOR	7	7	7
PROGRAM MANAGER	6	6	6
ASSISTANT PLANNER	1	1	1
PLAN REVIEWER	1	1	1
COMMUNICATIONS MANAGER	1	1	1
HUMAN RESOURCES SPECIALIST	1	1	1
CITY CLERK	1	1	1
PROGRAM SUPERVISOR	5	5	5
GRAPHIC DESIGNER	1	1	1
YOUTH WORKER	2	2	2
MAINTENANCE WORKER II	41	41	41
MAINTENANCE WORKER I	1	1	1
PARTS TECHNICIAN	1	1	1
MECHANIC	4	4	4
COMMUNITY SERVICE OFFICER	1	1	1
MARKETING & COMMUNICATIONS SPECIALIST	1	1	1
ASSISTANT SENIOR DIRECTOR	1	1	1
ADMINISTRATIVE PLANNER/TECHNICIAN	1	1	1
ADMINISTRATIVE ASSISTANT II	8.75	8.75	8.75
MANAGEMENT ANALYST	1	1	2
ACCOUNT CLERK III	4	3	3
ADMINISTRATIVE ASSISTANT I	4	4	4
RECORDS CLERK	4	4	4
TECHNICIAN	1	1	1
FULL TIME PERSONNEL	209.75	209.75	210.75

NUMBER OF SEASONAL EMPLOYEES OVER 1,000 HOURS

2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2022 BUDGET
54	57	57

NUMBER OF SEASONAL EMPLOYEES UNDER 1,000

2019-2020 ACTUAL	2020-2021 ACTUAL	2020-2022 BUDGET
281	292	259

**THE CITY OF LAKE FOREST
PAY PLAN FY2022**

OPERATIONAL AND CLERICAL CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Maintenance Worker I	\$43,641	\$46,062	\$48,483	\$50,905	\$53,326	\$55,747	\$58,168
Graphic Designer	\$50,810	\$52,931	\$55,052	\$57,174	\$59,295	\$61,416	\$63,537
Account Clerk II Administrative Assistant I Program Assistant	\$51,776	\$54,952	\$58,129	\$61,305	\$64,481	\$67,658	\$70,834
Records Clerk	\$53,039	\$56,753	\$60,466	\$64,180	\$67,893	\$71,607	\$75,320
Account Clerk III Administrative Assistant II	\$54,334	\$58,327	\$62,320	\$66,313	\$70,306	\$74,299	\$78,292
Community Services Officer	\$54,053	\$57,935	\$61,816	\$65,698	\$69,579	\$73,461	\$77,342
Maintenance Worker II Parts Technician	\$57,814	\$62,072	\$66,330	\$70,589	\$74,847	\$79,105	\$83,363

All positions are eligible for a one-time merit bonus up to \$5,000 based on performance. The amount depends on their classification. This bonus is not part of the employee's base salary. See Directive 2-22.

**THE CITY OF LAKE FOREST
PAY PLAN FY2022**

PROFESSIONAL AND TECHNICAL CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Program Supervisor Youth Worker	\$52,567	\$55,905	\$59,244	\$62,582	\$65,920	\$69,259	\$72,597
Mkting/Commun Specialist	\$63,223	\$66,528	\$69,833	\$73,139	\$76,444	\$79,749	\$83,054
City Clerk Staff Accountant I Human Resources Specialist	\$66,011	\$69,462	\$72,913	\$76,364	\$79,814	\$83,265	\$86,716
Engineering Technician Planning Technician	\$64,903	\$69,242	\$73,580	\$77,919	\$82,258	\$86,596	\$90,935
Water Plant Operator	\$66,526	\$70,665	\$74,803	\$78,942	\$83,081	\$87,219	\$91,358
Mechanic	\$69,222	\$73,456	\$77,690	\$81,924	\$86,157	\$90,391	\$94,625
Staff Accountant II	\$69,898	\$74,096	\$78,294	\$82,492	\$86,690	\$90,888	\$95,086
Building Inspector Engineering Assistant	\$71,754	\$76,387	\$81,020	\$85,653	\$90,286	\$94,919	\$99,552
PC/LAN Support Specialist Plan Reviewer Business Analyst	\$73,324	\$78,192	\$83,060	\$87,928	\$92,795	\$97,663	\$102,531
Firefighter^	\$67,011	\$72,529	\$74,445	\$81,271			
Firefighter Paramedic	\$72,768	\$76,997	\$81,816	\$87,804	\$92,377	\$98,169	\$105,238
Police Officer	\$69,662	\$74,363	\$79,063	\$83,350	\$88,027	\$92,704	\$104,074

^Firefighters are required to become paramedics by the end of probation

**THE CITY OF LAKE FOREST
PAY PLAN FY2022**

SUPERVISORY CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Supervisor I Lead Code Enforcer Lead Plan Reviewer	\$84,299	\$88,108	\$91,917	\$95,726	\$99,534	\$103,343	\$107,152
Chief Water Plant Operator Engineering Supervisor Cemetery Sexton Supervisor II	\$92,250	\$95,707	\$99,163	\$102,620	\$106,077	\$109,533	\$112,990
Fire Lieutenant Paramedic	\$108,472	\$112,378	\$114,115	\$115,853	\$117,590	\$119,328	\$121,065
Police Sergeant	\$111,870	\$114,230	\$116,590	\$118,950	\$121,310	\$123,670	\$126,030

All positions are eligible for a one-time merit bonus up to \$5,000 based on performance. The amount depends on their classification. This bonus is not part of the employee's base salary. See Directive 2-22.

**THE CITY OF LAKE FOREST
PAY PLAN FY2022**

MANAGERIAL AND ADMINISTRATIVE CLASSIFICATION

<u>POSITION</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>
Management Intern	\$39,078	\$51,330
Assistant Planner	\$53,574	\$73,986
Management Analyst Planner Program Manager	\$65,756	\$90,673
Assistant to the City Manager Assistant to PW Director CROYA Manager Senior Resources Manager Senior Planner	\$83,000	\$107,779
Communications Manager	\$69,200	\$110,729
Assistant Director of Finance/IT	\$102,655	\$137,706
Superintendent	\$119,426	\$137,706
Assistant City Manager	\$107,831	\$138,495
Fire Battalion Chief Fire Division Chief Police Commander	\$130,267	\$140,409
Deputy Fire Chief Deputy Police Chief	\$145,058	\$157,666

All positions are eligible for a one-time merit bonus up to \$5,000 based on performance. The amount depends on their classification. This bonus is not part of the employee's base salary. See Directive 2-22.

THE CITY OF LAKE FOREST
PAY PLAN FY2021

EXECUTIVE CLASSIFICATION

POSITION

Level I

City Manager

Merit

Level II

Director of Community Development

Director of Finance

Director of Human Resources

Director of Innovation and Technology

Director of Parks and Recreation

Director of Public Works

Fire Chief

Police Chief

Merit

2021 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
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	Core
	Code Updates	On an ongoing basis, review, update, modify the City Code and adopt updated National and State Code as appropriate. Updates should reflect new laws, court decisions, development trends, community goals	Core
	Economic Development	<p>Serve as an ally to commercial property owners and business owners.</p> <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 <p>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</p>	Core
	Development/Design Reviews	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	Core
	Code Enforcement	Investigate and respond to complaints and Code violations	Core

Department/Section	Service	Description	Assessment
	Long-range Planning	Continue the tradition 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	Core
	Customer Service/Public Relations	Be an ally to our customers. Assure ongoing communication with residents, contractors, realtors, property owners, business owners and others. Listen, advise, respond to questions, guide, set realistic expectations, serve as an ally and ambassador for the City	Core
	Contractual Plan Review and Inspections - Bannockburn & Lake Bluff/Shared Service Agreement with Lake County	Services provided to nearby communities for revenue to maximize the use of staff resources and expertise	Elective
	City-Wide Reception/Main City Phone Line	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	Elective
CROYA	Enrichment and Well-Being - Youth Committees, Peer Training, LF College Gates Leadership Programs, Retreats, Community Service Projects, Work Trips, Bullying Prevention Programs.	Administer over 300 skill-based programs designed to develop self-esteem and leadership. CROYA's model engages community-based youth at a time of significant intellectual, physical and moral growth	Core

Department/Section	Service	Description	Assessment
	Counseling/ Assessments/ Outreach/ Life Skills - Individual, family and group assessments, Youth Advocate Partnerships, Grief and Recovery Support Groups, Social Worker Networking/ Referrals for 3 high schools and 4 middle schools	Key to youth-driven programming sets the trusting relationships that naturally develop, affording staff the ability to easily navigate the youth "world", serving as neutral and constant mentors to all youth and to effectively connect students and their families in need with core service providers	Core
	Administrative/ Management - Facility rentals and office management, 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	Core
	Youth-driven Social Activities - Road trips to skate parks, Cubs games, water parks, movies, etc. Weekend Evening Band Jams and Dances, Community Celebration Events including Lake Forest Day Parade, Lake Forest Day Carnival, Band Jam and July 4 parade in Lake Bluff.	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	Elective
Finance	Budgeting	Preparation of and compliance with annual budget	Core
	Annual Audit/Financial Report	Compliance with GASB and preparation of audit materials and annual report	Core

Department/Section	Service	Description	Assessment
	Financial Management	Accounting, procurement, payroll, accounts payable, accounts receivable, water billing, debt planning, investing and strategic financial management	Core
	Support to City Council, Boards & Commissions	Finance Committee, Audit Committee agendas, minutes, research and reporting	Core
	Vehicle Stickers	Coordinate vehicle sticker, parking and pet tag program	Core
	Real Estate Transfer Tax	Administration	Core
IT	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	Core
	Communications	ShoreTel IP phone system, email systems, wireless data access, remote data access, leased line management, City fiber network, aggregate ISP management	Core
	Strategic Planning	Oversee/manage new technology initiatives, administer 5-year technology master plan, inter-agency collaboration	Core
	Inter-agency information services	Glenview consolidated dispatch; Lake Bluff and Bannockburn - building permits; Library payroll, A/P, GMBA	Elective
Fire	Fire Suppression	Structure fires, gas odor investigations, CO alarms, fire alarms, special service calls, investigations, mutual aid calls	Core
	Fire & Medical Training	Required to meet state and federal mandates. Enhances resident safety	Core
	Specialized Response Teams	Hazmat, water rescue, high angle, below grade, trench rescue, structural collapse, wildfires, mutual aid calls	Core
	Emergency Medical Services, auto accidents, unique incidents for Lake Forest, Lake Bluff	Critical medical and trauma care	Core

Department/Section	Service	Description	Assessment
	Fire prevention: inspections, smoke detector installations, public education programs	Vital to the safety and well-being of the community	Core
	Contractual Fire Suppression & Emergency Medical Services - Knollwood	Contractual arrangement to provide fire suppression and emergency medical services to nearby community	Elective
	Special Event Assistance: Festival & Fireworks, Bagpipes/ Bonfire, Tree Lighting ceremony, Lake Forest Day, County events, blood pressure checks, LFHS/LFC football games	Emergency medical services enhancement and safety. LFHS and LFC are required to have an ambulance as a stand-by unit	Elective
Human Resources	Salary and compensation administration	Payroll, medical/dental insurance, pensions, collective bargaining	Core
	Property and liability insurance administration	Liability/worker's comp claims, federal reporting/posting compliance, Executive Safety Committee	Core
	Contracts	Life insurance, retiree medical savings plan, deferred compensation, tuition reimbursement, longevity bonus, flex contribution, paid leave	Core
	Employment policies and personnel practices/ administration.	Policy development/compliance, drug testing, disciplinary oversight, legal compliance and records management	Core
	Employee Recruitment and Retention (Benefits)	Voluntary benefit programs, flexible spending account, employee activities, training, Employee Assistance Program, Wellness Program and employee communications	Elective
OCM/Clerk	Support to City Council	Preparation of agendas and minutes	Core
	Process core permits, licenses and certificates	Birth/death, liquor, freedom of information requests	Core

Department/Section	Service	Description	Assessment
	Process permits, licenses and certificates-other	Landscaping, solicitation permits	Elective
OCM/Legislative & Legal	Support to City Council, Boards & Commissions	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	Core
	Legal Services	Research, consultation, preparation of documents, litigation and prosecution	Core
OCM/LFTV	Meetings and Events	Video recording and broadcasting of City Council and Plan Commission meetings	Core
	Meetings and Events	Video recording and broadcasting of other Board and Commission meetings	Elective
	City event information and community programming	Video recording and broadcasting of Lake Forest Day, 4th of July LB parade, Boards & Commissions Dinner, segments for Economic Development, CROYA, Rec, OCM and Seniors	Elective
	Community Groups	Video recording for non city-sponsored special events or meetings of community groups in LF and LB	Elective
OCM/Public Information, Community Relations and Economic Development	Public information	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	Core
	Public information	Assist Public Safety Departments in emergency information dissemination and management	Core
	Communications support to departments	Develop promotional pieces for referenda, construction projects, news, seasonal issues and City-sponsored special events	Elective
	Special Event Management	Create, coordinate and process City-sponsored special events pursuant to City Policy	Elective
	Economic Development Assistance	As appropriate, collaborate with new and existing businesses (primarily retail, sales, food) on economic development initiatives and assist other departments with outreach and communication efforts to the business community	Elective

Department/Section	Service	Description	Assessment
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Police/Patrol Division	Staffed by 24 officers and 6 supervisors, divided into 3 shifts, providing sworn police coverage 24/7/365.	Respond to all calls for service, crash reports, misdemeanor and felony crime reports, patrolling and traffic enforcement	Core
Police/Investigations Division	Supervised by 1 commander and staffed by 5 detectives (3 for general case work, 1 for SD 67 and 1 for SD 115) for 24/7/365 coverage.	Completes complex investigations (i.e. abuse, sudden death, burglaries); usually felonies. School detectives spend a majority of their time in the schools, working with staff and students	Core
Police/Records Division	4 full-time civilian clerks process all police records and man the police department lobby 60 hours each week.	Ensures reports, citations, FOIA requests are completed, stored for reference and delivered. Provide staffing for extended lobby hours	Core
Police/Community Service Officers	1 full-time and up to 6 part-time civilian CSOs support department operations that do not require a sworn officer.	Answer 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	Core
Police/School Crossing Guards	3 seasonal civilian employees.	Intersections Covered: Deerpath & Hastings, Deerpath & Green Bay, Green Bay & Greenwood	Elective
Police/Research Analyst	1 part-time civilian employee	Prepare new ordinances and CC presentations. Assist with grant preparation. Research future cost savings and revenue sources. Analyze crime trends and provide data to patrol	Elective
Parks & Recreation/Rec	Programs	Free, fee-based or profit-making for all recreational areas	Core
	Facility Rentals/Services at Rec Center, Stirling Hall, Everett School, Wildlife Discovery Center and all Parks	Room rentals, birthday party services, game room, meeting spaces, , tennis and sport courts, pavilions	Elective

Department/Section	Service	Description	Assessment
	Support Services for Community	Community special event support,	Core
Parks & Recreation/Golf Course	Facility and Maintenance	18 holes, driving range, lessons, pro shop, leagues, restaurant and outings	Core
Parks & Recreation/Parks	Amenities	Benches, tables, fountains, playgrounds, trash/recycling receptacles	Core
	Trails	Walking paths, bike trails, nature hiking	Core
	Athletic Turf and Ball Fields	Fencing, backstops, play surfaces, mowing, lining fields, placing goals	Core
	Green Services, Landscaping and Ground Maintenance	Landscaping, mowing, mulching, leaf pickup, shrub bed maintenance on City parkways/public buildings	Core
	Natural Areas Maintenance	Regular maintenance of natural areas city-wide, including: controlled burns, weed control, brush removal	Core
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	Core
	Beach Maintenance	Beach sand raking/cleaning, lakefront dredging, memorial bench maintenance	Elective
	Support Services for Community	Community special event support, Market Square Foundation, memorials program	Elective
	Turf and Field Maintenance	Pesticide/fertilization, irrigation systems, ice rink maintenance	Elective
Parks & Recreation/Forestry	Tree Care	Planting, removal and trimming of City-owned trees in public right-of-ways, City property. Also includes emergency storm damage response and sidewalk/sign brush and tree clearing	Core
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	Core
	Natural Areas Maintenance	Regular maintenance of natural areas city-wide, including: controlled burns, weed control, brush removal. Also includes ravine tree removal and invasive species control	Core
	Insect/Disease	Public safety, well-being, enforcement of existing ordinance and property value enhancement, includes mosquito abatement program and all tree related chemical applications	Core
	Holiday Tree Lighting Program	Includes the installation of holiday lights on city trees in the CBD and installation of both holiday trees	Elective
	Resident Forestry Services	Forestry services for residents, including: woodchip delivery, special brush pickups, native tree/plant sale, resident tree consulting, tree inventory maintenance	Elective

Department/Section	Service	Description	Assessment
Parks & Recreation/Cemetery	Burials	Burial Services	Core
	Sales	Plots and niches	Core
	Grounds Maintenance	Mowing, tree and shrub care	Core
Public Works/Streets	Pavement Maintenance	Asphalt, concrete repairs, sidewalks, signs, striping and litter collection	Core
	Lighting, electric & gas lights	Maintenance of City electric street lights and intersection signalization	Core
	Snow/Ice Control	Plowing and treatment of all City streets, parking lots, sidewalks and public buildings	Core
	JULIE Locates	Locating underground utilities	Core
	Gas Light Conversion	Conversion of all City gas lights to LED technology (fixture & electrification)	Elective
	Sweeping	Sweep City streets to reduce the debris blocking and entering the storm sewer system	Core
Public Works/Sanitation	Refuse Collection	Bi-weekly; top of drive collection	Core
	Recycling	Once weekly, curbside collection	Core
	Compost Center	City operated for disposal of recyclables, yard waste, metal and electronics	Core
	Yard Waste	Bi-weekly; curbside collection	Core
Public Works/Water-Sewer	Sewer Maintenance	Repairs, cleaning, catch basins/manholes and maintenance of sanitary and storm sewer system	Core
	Water Meter Reading	Meters are read monthly to collect regular billing data, identify unreasonably high or low water usage, or malfunctions with the meter	Core
	Water Mains	Maintenance of City's water mains, including valves, fire hydrants and taps	Core
	JULIE Locates	Locating underground utilities	Core
Public Works/Water Plant	Production	Production of potable water (water reservoir and elevated tank), including IDNR and EPA record-keeping	Core
	Equipment Maintenance	Maintenance of pumps, valves, generators and sewer lift stations	Core
Public Works/Fleet	Equipment/ Vehicle Repair	Maintenance of all City-owned vehicles/equipment, including improvements to new and existing equipment	Core
	Capital Purchases	Specifications/bidding of equipment needed for City Fleet	Core
Public Works/Building Maintenance	Capital Repairs	Electrical, carpentry, plumbing and roof repairs for all City buildings, including planning and designing upgrades and replacements of facilities	Core

Department/Section	Service	Description	Assessment
	Janitorial Services	Specifications, bidding and monitoring	Core
Public Works/Engineering	Permitting/Plan Review	Review and issuance of permits and oversight of development plans	Core
	Enforcement/ Inspection	Field supervision of construction projects to include - asphalt, sidewalk, sewer and water mains	Core
	Capital Improvement Project Specifications	Provide design and specifications for all City infrastructure projects	Core
	Environmental and Aesthetics Considerations	When possible, with both capital projects and Department operations, consider environmental and aesthetic features based upon cost/benefit analysis	Core
Public Works/Streets, Sanitation, Building Maintenance	City Special Events	Support City Special Events like Lake Forest Day, 4th of July, Tree Lighting Ceremony: with power needs, barricades, refuse and street sweeping	Elective
Dickinson Hall/Administration	Transportation	Administer transportation services annually to seniors and younger residents with disabilities	Core
	Fund Raising	Transportation: \$34,000 annually; Senior Advocate position: \$58,000 annually; specialized programs, facility improvements. Programming corporate sponsorships - \$15,000	Core
	Program Development and Facility Rental	Diverse programming for adults aged 50-100; facility rental to non-profit local organizations	Core
Dickinson Hall/Enrichment, Well-Being and Wellness	Cultural/ educational activities and events	Fee-based and free programs focused on intellectual/educational pursuits, fitness and wellness	Core
	Volunteers	Meaningful volunteer opportunities: income tax preparation, daily telephone reassurance, business mentors, volunteer drivers, etc.	Core
	Health education programs	Health lectures and screening	Elective
Dickinson Hall/Counseling, Independent Living Support	Senior Advocate	Counseling and emotional support, independent living services, Medicare and insurance assistance, financial aid, 2000+ client contacts annually Medical Lending Closet	Core
Dickinson Hall/Social Events	Lunches, lectures, arts, crafts, games, sports, day trips	Fee-based and free programs that provide a social network and create a sense of community	Core

CITY OF LAKE FOREST PAYROLL FORECAST

General Fund

	FY21	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
	Budget	Estimate	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Full Time Salaries	15,055,932	14,851,477	15,346,827	15,490,508	16,059,944	16,602,617	17,171,816	17,686,129	18,128,282	18,581,489	19,046,027	19,522,177
Temporary Salaries	691,550	475,032	660,950	677,474	694,411	711,771	729,565	747,804	766,499	785,662	805,303	825,436
2.5% increases			118,577	387,263	401,499	415,065	429,295	442,153	453,207	464,537	476,151	488,054
Merit pool			90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Step/range increases	24,000	24,000	25,104	182,173	141,175	154,133	85,018	0	0	0	0	0
Overtime	849,519	892,153	849,519	870,757	892,526	914,839	937,710	961,153	985,182	1,009,811	1,035,056	1,060,933
Longevity	114,027	107,216	108,357	114,185	125,474	135,696	145,647	158,563	168,408	179,925	189,633	199,553
SS	678,304	681,973	699,824	731,256	760,337	791,137	817,419	837,854	858,801	880,271	902,278	924,835
IMRF	894,457	869,674	921,741	962,957	1,004,082	1,047,755	1,088,547	1,125,133	1,163,159	1,201,978	1,241,609	1,282,074
Medical	3,132,345	2,954,550	3,219,612	3,412,789	3,617,556	3,834,609	4,064,686	4,308,567	4,567,081	4,841,106	5,131,572	5,439,467
Dental	99,246	95,574	100,584	104,607	108,792	113,143	117,669	122,376	127,271	132,362	137,656	143,162
Police/Fire Pension	5,165,897	5,165,897	5,794,394	6,084,114	6,388,319	6,707,735	7,043,122	7,395,278	7,765,042	8,153,294	8,560,959	8,989,007
FlexiBenefits	26,112	25,716	26,310	26,112	26,112	26,112	26,112	26,112	26,112	26,112	26,112	26,112
Life	19,923	20,150	20,031	20,432	20,840	21,257	21,682	22,116	22,558	23,009	23,470	23,939
Unemployment	11,405	11,405	9,041	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total	26,762,717	26,174,817	27,990,871	29,169,625	30,346,066	31,580,870	32,783,288	33,938,239	35,136,602	36,384,556	37,680,826	39,029,749
\$ Change			1,228,154	1,178,754	1,176,440	1,234,804	1,202,418	1,154,951	1,198,363	1,247,954	1,296,270	1,348,923
% Change		B to B	4.6%	4.2%	4.0%	4.1%	3.8%	3.5%	3.5%	3.6%	3.6%	3.6%

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 debt limits for home rule municipalities.

The City maintains a "Aaa" bond rating by Moody's Investors Service, which was most recently affirmed in 2019. The City has maintained a Aaa rating since 1988.

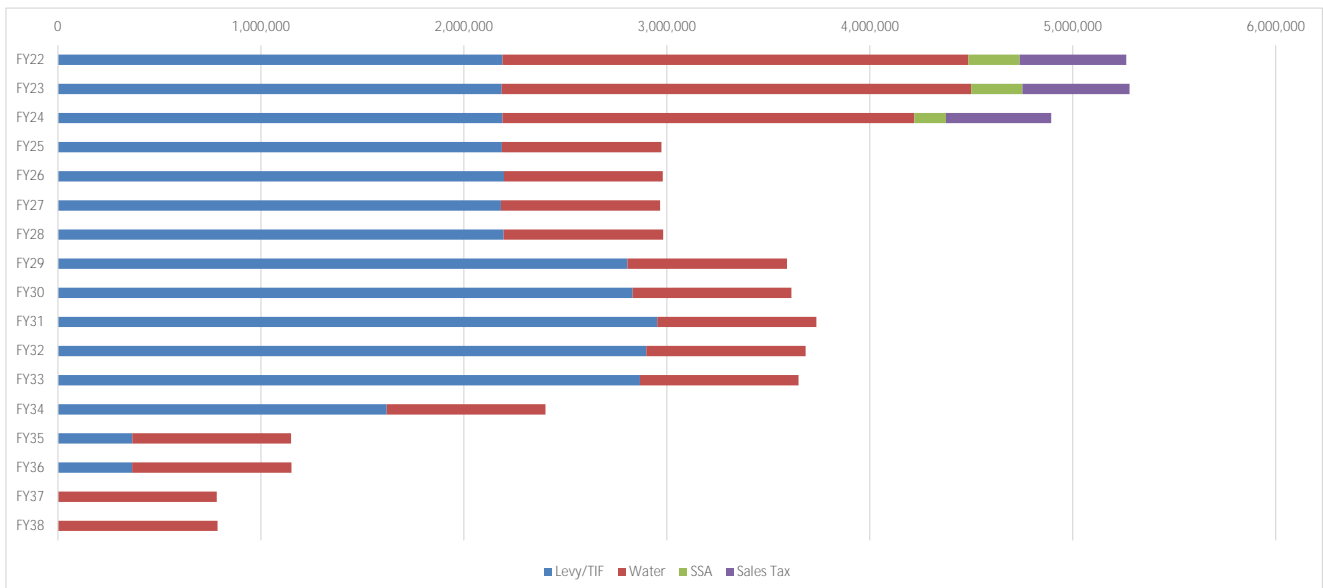
The City traditionally issues General Obligation bonds for all municipal purposes. Certain issues are being repaid by alternative revenue sources (water revenue, golf course fees, home rule sales tax). As part of the annual tax levy process, the City Council adopts tax levy abatement ordinances for the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

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.

The table on the following page shows debt service requirements by fund. 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. No additional borrowing is currently anticipated, although the City continues to monitor refunding opportunities.

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

	Fund 422 SSA 25 SSA Levy	Fund 423 SSA 26 SSA Levy	Fund 424 SSA 29 SSA Levy	Fund 425 Storm Sales Tax	Fund 428 2009 GO Levy	Fund 429 2010 GO Levy	Fund 432 2013 Ref Levy	Fund 433 2015 GO Levy/TIF	Fund 501 Water	Fund 510 Golf	GRAND TOTAL
FY22	79,350	21,108	151,903	524,725	252,700	581,263	747,013	609,425	2,295,793	102,885	5,366,163
FY23	77,213	21,404	153,956	527,361	253,700	577,763	738,963	615,925	2,313,377	96,415	5,376,075
FY24			156,108	518,316	259,200	573,513	735,763	622,050	2,028,920	92,167	4,986,036
FY25					258,950	568,513	732,263	627,800	785,853		2,973,378
FY26					258,200	567,763	733,463	638,175	782,728		2,980,328
FY27					256,950	571,013	721,838	633,050	784,353		2,967,203
FY28					260,200	568,013	720,038	647,800	785,603		2,981,653
FY29					265,200	553,413	1,136,475	850,838	786,478		3,592,403
FY30						823,913	1,131,600	876,338	781,688		3,613,538
FY31						833,813	1,218,200	900,488	783,988		3,736,488
FY32						847,238	1,209,800	841,438	785,688		3,684,163
FY33						864,013	1,170,000	833,525	781,788		3,649,325
FY34								1,620,125	782,438		2,402,563
FY35								366,575	782,488		1,149,063
FY36								365,025	785,225		1,150,250
FY37								363,125	782,150		1,145,275
FY38									786,600		786,600
	156,563	42,513	461,967	1,570,401	2,065,100	7,930,225	10,995,413	11,411,700	17,615,152	291,467	52,540,500



CITY OF LAKE FOREST, ILLINOIS

Demographic and Economic Information
Last Ten Fiscal Years

Fiscal Year	Population		Equalized Accessed Valuation (EAV)	Per Capita EAV	Personal Income	Per Capita Personal Income	Unemployment Rate
2011 *	19,375	(A)	2,717,547,097	140,260	1,493,657,500	77,092	7.5%
2012 *	19,375	(A)	2,565,080,023	132,391	1,493,657,500	77,092	6.8%
2013 *	19,375	(A)	2,378,047,139	122,738	1,493,657,500	77,092	6.7%
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	5.4%
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	3.9%
2019 *	19,375	(A)	2,526,924,079	130,422	1,493,657,500	77,092	3.7%
2020 *	19,375	(A)	2,457,796,598	126,854	1,493,657,500	77,092	3.8%

(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

CITY OF LAKE FOREST, ILLINOIS

Principal Employers
Current Year and Nine Years Ago

Employer	2020			2011		
	Employees	Rank	% of Total City Population	Employees	Rank	% of Total City Population
Northwestern Medicine Lake Forest Hospital	1,395	1	7.20%	1,600	1	8.26%
Hospira Inc.	-			1,350	2	6.97%
Pfizer	**	2				
Abbott	826	3	4.26%			
Trustmark Insurance Company	712	4	3.67%	800	3	4.13%
Coyote Logistics, LLC				275	8	1.42%
Lake Forest College excludes student employees	415	5	2.14%	514	4	2.38%
Pactiv Corporation	388	6	2.00%	470	5	2.43%
Lake Forest Elem. S.D. No. 67	321	7	1.66%	301	7	1.55%
Packaging Corporation of America	298	9	1.54%			
Lake Forest H.S. District 115 teacher, support staff	275	8	1.42%	303	6	1.56%
City of Lake Forest	210	10	1.08%	236	9	1.22%
Brunswick Corporation	-			200	10	1.03%

Data Source

City staff contacted companies via mail.

** No response received

CITY OF LAKE FOREST, ILLINOIS

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation
Hospira Inc	\$ 16,958,984	1	0.69%	\$ 19,257,700	1	0.71%
Abbot Laboratories	14,304,371	2	0.58%			
Lake Forest Place LLC	12,953,908	3	0.52%	17,554,847	2	0.65%
Kelmscott Park Apartments LLC	11,571,563	4	0.47%			
Chicago Bears Football Club, Inc	10,293,126	5	0.42%			
Pactiv Corporation	9,891,364	6	0.40%			
Lake Forest Investments	7,618,557	7	0.31%	7,310,626	7	0.27%
Lake Forest Landmark Co. LLC	6,746,974	8	0.27%	5,707,515	8	0.21%
Riggs & Company	6,278,037	9	0.25%			
Lake Forest Landmark II	6,002,873	10	0.24%			
Lake Products, Inc				13,686,163	3	0.50%
CBIZ Property Tax Solutions				11,000,713	4	0.40%
Trustmark Insurance Co				8,174,867	5	0.30%
Lake Forest Hospital				7,394,533	6	0.27%
James Campbell Company, LLC				5,540,903	9	0.20%
Shawgate Lake Forest, LLC				5,481,802	10	0.20%
	<u>\$ 102,619,757</u>		<u>4.15%</u>	<u>\$ 101,109,669</u>		<u>3.72%</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.

2020 Column is 2019 Assessed Valuation

2011 Column is 2010 Assessed Valuation

CITY OF LAKE FOREST, ILLINOIS

Operating Indicators
Last Ten Fiscal Years

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
City Clerk										
Real Estate Transfer Tax (1)										
Number of Transactions	293	297	382	440	394	355	361	425	418	369
Rebates Issued	37	37	40	67	40	44	37	40	45	33
Birth Certificates Issued	1,940	2,821	2,675	2,250	2,556	2,575	2,474	2,807	2,759	2,525
Passports Issued (2)	48	29	0	0	0	0	0	0	0	0
Community Development										
Building permits issued	3,072	3,451	3,197	3,418	3,667	3,855	3,632	3,753	4,275	3,716
Residential construction	7	11	7	13	20	27	21	9	13	18
Commercial construction	-	1	2	1	1	1	1	4	-	1
Building inspections conducted	8,392	8,645	8,925	8,651	9,657	11,009	11,707	10,798	11,214	10,586
Public Safety										
Fire protection										
I.S.O. rating	4	4	4	4	4	4	3	3	3	3
Number of calls answered										
EMS	1,211	1,607	1,726	1,574	1,785	1,712	1,923	1,909	1,839	2,232
Fire	1,177	1,734	1,403	1,497	1,503	1,367	1,385	1,448	1,450	1,448
Police (calendar year)										
Non traffic arrests	385	335	237	191	89	166	129	76	157	83
Parking violations	8,757	7,114	7,013	5,979	5,250	3,907	5,396	4,325	6,891	3,748
Traffic violations	2,997	2,028	2,220	1,877	1,741	1,985	1,718	949	1,909	1,583
Public Works										
Streets										
Street resurfacing (miles) (calendar year)	6.57	7.09	5.92	5.00	5.50	2.40	3.28	2.63	2.20	3.40
Number of snow events										
Salting	15	14	23	27	21	24	15	10	9	6
Plowing	20	12	12	21	20	10	5	10	9	10
Inches of snow	60	21	36	48	50	24	22	45	46	26
Sanitation										
Refuse collection customers	6,471	6,471	6,472	6,462	6,654	6,295	6,467	6,467	6,484	6,503
Parks and Recreation (3)										
Fitness										
Number of programs	334	322	264	336	181	346	215	200	257	246
Units of participation	1,393	1,196	1,060	1,587	1,216	1,271	1,473	1,430	1,446	1,442
Athletics										
Number of programs	157	309	283	270	341	168	275	237	466	460
Units of Participation	2,416	2,932	2,704	2,524	2,282	1,348	2,006	2,026	1,931	1,958
Lakefront, Early Childhood Education and Lifetime Activities										
Number of programs	420	395	319	294	126	130	176	161	228	223
Units of participation	1,344	1,424	1,576	1,380	752	1,393	1,221	1,385	1,679	1,685
Cultural Arts/Special Events										
Number of programs	320	270	306	286	87	147	286	246	310	312
Units of participation	2,262	2,008	1,972	1,999	1,329	1,579	4,133	4,743	5,064	5,078

CITY OF LAKE FOREST, ILLINOIS
 Operating Indicators (Continued)
 Last Ten Fiscal Years

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Wildlife Discovery Center, Ridge Teams Course and Adventure										
Number of programs	124	104	37	47	20	20	26	34	31	33
Units of participation	627	582	301	360	2,263	2,802	3,685	2,148	2,233	2,224
Developed parks and recreation areas	10	10	10	10	10	11	11	11	10	11
Developed park acreage	415	404	404	404	404	405	405	405	344	344
Sites with playgrounds	8	8	9	9	9	9	9	9	9	9
Sites with baseball diamonds	7	8	8	8	8	8	8	8	8	7
Sites with soccer fields	7	7	7	7	7	7	7	7	7	7
Sites with basketball standards	5	5	5	5	5	5	5	5	5	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	32,664	31,949	30,321	29,435	27,956	29,445	27,101	24,631	26,184	24,666
Daily fee	15,102	14,466	13,646	17,449	17,646	20,478	19,755	18,660	21,172	20,089
Seasonal	17,564	17,483	16,675	11,986	10,310	8,967	7,346	5,971	5,012	4,577
Water										
New Connections (tap-ons)	19	22	20	28	33	66	30	23	29	21
Meters in operation	6,761	6,755	6,754	6,751	6,764	6,810	6,854	6,854	6,840	6,850
Meters connected to sewerage system	6,570	6,583	6,584	6,587	6,577	6,645	6,718	6,778	6,766	6,789
Average daily consumption (MGD)	3.669	3.759	4.202	3.652	3.250	3.162	3.499	3.550	3.430	3.132
Peak daily consumption (MGD)	8.982	11.805	10.298	8.611	7.345	8.268	8.315	8.926	7.247	7.916
Rated daily pumping capacity (MGD)	14	14	14	14	14	14	14	14	14	14
Total gallons pumped during fiscal year (in millions)	1,336.5	1,372.0	1,534.0	1,332.8	1,187.6	1,157.2	1,277.0	1,296.0	1,252.0	1,146.4
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	145,496	145,539	147,330	148,318	146,214	146,153	221,568	248,598	147,024	149,026
Registered borrowers	15,645	16,200	15,160	15,403	15,440	15,460	15,518	13,588	13,946	7,908
Fiscal yearbooks, items or materials circulation	465,927	485,450	457,632	450,876	410,852	383,561	376,144	551,232	366,128	346,603

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

CAFR- Comprehensive Annual Financial Report

CARP – Capital Asset Replacement Program

CBD- Central Business District

CIP- Capital Improvement Program/Plan

CMAQ- Congestion Mitigation and Air Quality Improvement Program

CNW- Chicago and North Western Bicycle Path

CPOA- Conway Park Owners Association

CROYA- Committee Representing Our Young Adults

CSO – Community Service Officer

EA- Electrical Aggregation

EAB- Emerald Ash Borer

EAV – Equalized Assessed Valuation

EMS- Emergency Medical Services

EMT – Emergency Medical Technician

ERI – Early Retirement Incentive

ERP – Enterprise Resource Planning system

FB – Fund Balance

FMLA – Family and Medical Leave Act

FOIA – Freedom of Information Act

FTE – Full-Time Equivalent

FY- Fiscal Year (May 1 through April 30)

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GIS- Geographic Information Systems

GO Bond- General Obligation Bond

HVAC- Heat, Ventilation, and Air Conditioning

IDOT- Illinois Department of Transportation

IGA – Intergovernmental Agreement

ILCS – Illinois Compiled Statutes

IMRF- Illinois Municipal Retirement Fund

IRMA – Intergovernmental Risk Management Agency

IT- Information Technology

ITEP- Illinois Transportation Enhancement Program

JULIE- Joint Utility Locating Information for Excavators

LF – Lake Forest

LFC – Lake Forest College

LFHS- Lake Forest High School

LFTV- Lake Forest Television (Cable)

LGDF – Local Government Distributive Fund

MFT – Motor Fuel Tax

MSF- Municipal Services Facility

OCM- Office of the City Manager

OPEB – Other Post-Employment Benefits

PEG- Public, Educational, and Governmental

PTELL – Property Tax Extension Limitation Law (Property Tax Cap)

RETT – Real Estate Transfer Tax

SFY – State Fiscal Year (July 1 to June 30)

SRO – School Resource Officer

SSA- Special Service Area

TIF- Tax Increment Financing

UGG – Uniform Grant Guidance

W/S – Water and Sewer

City of Lake Forest Budget Glossary

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

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

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

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

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

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

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

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

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

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

Contractual Services- Services provided by external entities.

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

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

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

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

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

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

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

Expenditures- The cost of goods delivered or services rendered.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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