



THE CITY OF
LAKE FOREST

CHARTERED 1861

**LAKE FOREST, ILLINOIS
ANNUAL BUDGET
FISCAL YEAR 2023**

(MAY 1, 2022 TO APRIL 30, 2023)

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 2023
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**THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
APRIL 18, 2022**

Introduction

It is my pleasure to submit the Fiscal Year 2023 (FY23) budget for your review and consideration. The FY23 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 proposed FY23 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.

After navigating nearly two full years of COVID-19 challenges, FY23 offers renewed hope for a return to relative normalcy. With most State of Illinois restrictions recently lifted, there is optimism that COVID-19 may soon enter an endemic phase in our region, bringing increased stability after two years of volatility and unpredictability. While the last two years have demonstrated our resilience and agility in ensuring continuity of service operations despite a myriad of employee and community health challenges, the unpredictability of ever-changing conditions and our inability to host large in-person community forums unquestionably disrupted several broad strategic initiatives initially envisioned for FY21/22. As we move into FY23, our organization will embrace a forward-looking perspective, reemphasizing long-term internal and external planning that is a hallmark of Lake Forest city government.

Notable to these efforts is the expected completion of the update to the City's Comprehensive Plan. The Comprehensive Plan serves as the City's guiding land-use document and establishes a framework for future development decisions. Robust public engagement opportunities are planned as discussions will resume on a range of topics, including: (a) the continued evolution of the Central Business District and surrounding neighborhoods, (b) the City's housing stock and how best to address gaps in the types of housing available, and (c) how the limited remaining vacant land can best serve the community over the long term. Key themes of walkability, inviting streetscapes, vibrant business districts and sustainability will all be a focus. Once the update is complete, the Comprehensive Plan will position the City well to continue to manage growth and change while respecting the community traditions and distinctive character that define Lake Forest.

Funding is also proposed in the FY23 budget to complete the City's community-wide survey in the second half of the fiscal year. This statistically valid survey is historically conducted every five-to-six years and provides valuable resident feedback while serving as a precursor to updating the City's Strategic Plan, scheduled for FY24. The City's Strategic Plan was last updated in FY18 and develops broad community vision/values that affect quality of life in Lake Forest and guide future decision-making and resource allocation.

In addition to the external community planning efforts noted above, FY23 will also be a busy year for long-term internal organizational planning. Throughout the year City staff will engage in a broad effort to update our internal organizational vision, which will serve as a roadmap to guide future goal setting and performance. Plans for the year ahead also include the implementation of a new, three-year technology roadmap developed by the Department of Innovation and Technology in collaboration with all City operating departments. Finally, the City's Human Resources Department will engage in a comprehensive review of the City's recruitment, retention and succession planning efforts, recognizing demographic shifts that are rapidly changing the nature of our industry.

Finally, a critical component of the City's long-term planning efforts is the record level of capital investments proposed within the FY23 budget. The proposed FY23 budget contains \$15.3 million in capital spending, with an additional \$5.9 million in projects rolling over from FY22, bringing total proposed capital investments for the upcoming fiscal year to \$21.2 million. Several high-profile projects are discussed in greater detail later within this memorandum.

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

Financial Outlook

The City remains financially healthy, with strong reserves, a Aaa bond rating and a committed Mayor and City Council who are willing to address financial challenges proactively and with a long-term perspective. While the COVID-19 pandemic impacted City finances, the City has proven resilient in mitigating those challenges. There have been silver linings from the past year as well, with explosive growth in Real Estate Transfer Tax and building permit revenue continuing for a second straight year. While it appears the worst of the pandemic is behind us, City staff will be diligent in continuing to monitor unanticipated financial disruptions as the FY progresses, adjusting as needed and maintaining an austere approach to managing the FY23 budget.

Beyond the impacts of the COVID-19 pandemic, the greatest threat to the City's financial outlook remains the State of Illinois' failure to address its fiscal challenges. For a number of years, Illinois communities like Lake Forest have adopted budgets and operated while under direct financial threats of potential reductions in State-shared revenues and the continued imposition of new, unfunded mandates. The State of Illinois has consistently ranked among the states experiencing the greatest outward migration, creating broad downward pressure on local real estate markets. The State's inability to address its own pension obligations, as well as those of local governments, are creating unmanageable liabilities into the future. In contrast to the State, the City of Lake Forest continues to take a more fiscally responsible approach to its financial obligations, while reducing its reliance on State-shared revenues to provide high quality services. A plan developed in 2017 to more aggressively address public safety pension obligations continues on track to save Lake Forest taxpayers \$25.5 million through 2040.

In particular, the City has consistently implemented long-term financial planning to ensure that budget decisions have a positive impact on long-term sustainability. After making significant budgetary reductions in the late 2000s brought on by the global economic recession, the City has been discerning in considering permanent additions to its budget as revenues have rebounded. This approach has enabled the City to supplement its fund balance reserves and ensure that unexpected events and/or actions in Springfield will not require immediate reactive budget cuts. This is important for timing reasons. Notably, the State's fiscal year (July 1 to June 30) follows immediately after the City's annual budget approval process in 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 the U.S. state with the lowest bond 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 the current Strategic Plan for The City of Lake Forest. This plan is centered around the City's mission and vision, which guides the development of initiatives that relate to six priority goal areas. The City adopted its first Strategic Plan in the early 1990s and updated it in 2005, 2011 and 2017 (current plan). As noted earlier, the City will embark on updating its Strategic Plan next year, in FY24. The priority goals of the current plan are as follows:



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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.



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Multi-Modal Transportation & Infrastructure

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Strategic priorities inform the development of future goals and deployment of 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 FY22 highlights and FY23 initiatives that correspond to Strategic Plan priority goals.

In FY20, the City established a new performance management system that aligns department services and programs with the City's five-year strategic goals, establishes department-level performance measures and community-wide indicators to evaluate the organization's performance and overall community health. The community-wide indicators are included with the Strategic Plan update, while

department-specific performance measures are included within the Department budget summaries.

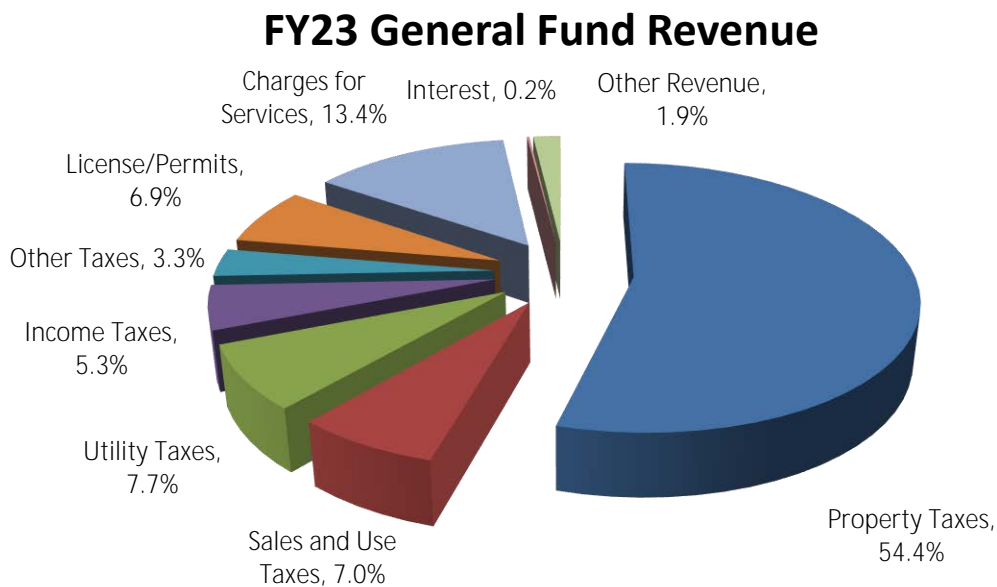
A new feature in the proposed FY23 budget is a service listing exercise, which quantifies the total net cost of major services provided by each operating department. This initiative further enhances the transparency and usefulness of the City's budget document, which has been a top priority for City staff over the past several years.

FY23 Revenues and Expenditures

Total forecasted revenues for FY23 are \$99,514,053. The FY23 budget contains expenditures totaling \$97,708,728. This figure reflects a \$2.5 million increase (2.6%) compared to the FY22 amended budget and includes capital investments of \$15.3 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 FY23 General Fund revenues are projected at \$39.7 million. General Fund reserves are forecasted at \$28.999 million or 70.4% of revenues as of April 30, 2022 after transfers of \$3.7 million to other funds. As discussed above, this ensures that the City is well insulated from further revenue disruptions created by economic conditions, inflationary pressures or future adverse State action. General Fund revenues are projected to increase \$2.1 million or 5.48% over the FY22 budget. An overview of general fund revenues is summarized in the following chart:



General Fund Revenue Highlights:

Last December, the City Council approved a **2.50% increase** in the tax levy for all City functions (including Recreation, Library and Debt Service). The increase includes the permitted 1.40% tax cap limitation plus new growth. The levy increase beyond the 1.40% 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 \$71 on an \$800,000 home.**

General Fund Expenditures

The FY23 General Fund budget, which includes personnel, materials, and transfers to other funds, is \$39,162,462 which is \$1.4 million or 3.69% above FY22 budgeted expenses. The FY23 General Fund budget is as follows:

General Fund	FY2022 Budget	FY2023 Budget	\$ Change	% Change
Operating	\$36,310,925	\$37,357,479	\$1,046,554	2.88%
Capital Expenses	905,000	936,000	31,000	3.43%
One-Time Transfers	552,760	868,983	316,223	57.21%
Total	\$ 37,768,685	\$39,162,462	\$1,393,777	3.69%

General Fund expenditure highlights include:

- Total **personnel costs**, inclusive of pension and insurance benefits, are expected to **increase \$805,000 (2.9%)** over the FY22 budget. 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 FY23, a full-time Administrative Assistant at the Cemetery.**
- Especially noteworthy is the increase of \$316,223 or 57.21% in Transfers to other Funds. The increase is attributed primarily to a budgeted transfer to the Capital Improvement Fund of \$550,000 for FY23, compared to \$250,000 budgeted in FY22, to fund one-time capital expenses.

Capital Improvement Fund

The total FY23 **Capital Improvement Fund** budget is \$11.9 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 \$4.5 million for FY23. In addition, \$900,000 in recurring capital expenses was moved in FY22 from the Capital Improvement Fund to operating funds to reflect the ongoing nature of these expenses. 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 FY23 is \$1.6 million.

Notable Capital Improvement projects for FY23 include:

○ Forest Park Bluff Slope Stabilization	\$ 3,400,000
○ Road and Bridge Improvements/Sidewalks/Curbs*	\$ 1,510,000
○ Pedestrian Bridge Replacements- Woodland and Illinois	\$ 1,243,000
○ Deerpath Water Main	\$ 1,025,000
○ Forest Park Beach Restoration	\$ 325,000
○ Innovation and Technology Initiatives	\$ 321,000
○ Townline Park Splash Pad	\$ 300,000
○ Police Department Body Cameras	\$ 120,650

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 FY23 is \$778,183 (budgeted primarily 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 Rear Load Garbage Truck	\$300,000
○ Replace three (3) police vehicles	\$120,000
○ Replace one fire administrative vehicle	\$ 40,000

- Replace one Facilities Van \$ 70,000
- Replace one Forestry Chipper \$210,000

Over the past several years the City has also made a concerted effort to bifurcate engineering design and construction costs over a two-year period for significant capital projects. This approach ensures greater accuracy in construction estimates, better manages staff workload demands and provides the City a competitive advantage in seeking outside grant funding that prioritizes “shovel-ready” projects.

Notable design efforts proposed for FY23 include:

- Deerpath Park Athletic Field Improvement Design \$ 464,000
- Deerpath Streetscape Design \$ 415,000
- Seminary Ravine Improvements Design \$ 300,000
- Ahwahnee Rd. Storm Sewer Upgrade Design \$ 200,000

Finally, the proposed FY23 Budget for the Capital Fund also includes \$228,000 to specifically address environmental sustainability as part of budgeted initiatives.

Other Funds

The City’s Enterprise Funds are generally self-supporting operations, such as the Water Plant and Deerpath Golf Course, which assess user fees intended to fund the full cost of operations, including capital needs. Special Revenue Funds (i.e., Parks and Recreation, Senior Services) are partially funded by property taxes. The FY23 budgets for the City’s primary Enterprise and Special Revenue Funds, including capital improvements and equipment, are as follows:

	FY22 Budget	FY23 Budget	\$ Change	% Change
Water/Sewer Operating	\$ 8,204,788	\$ 8,329,597	\$124,809	1.52%
Golf	2,454,651	1,849,813	(604,838)	(24.64)%
Cemetery	2,693,155	954,870	(1,738,285)	(64.54)%
Parks/Recreation	9,286,450	9,751,992	465,542	5.01%
Senior Services	717,000	604,072	(112,928)	(15.75)%

Other Fund Budget Highlights:

A small increase in the Water/Sewer Operating Fund is due to increased personnel expenses. Reductions in the Golf Course, Cemetery and Senior Services Fund budgets are due to one-time capital expenses budgeted in FY22. An increase in the

Parks/Recreation Fund anticipates increased recreation programming with the easing of COVID 19 restrictions. The City Council approved fee adjustments for FY23 that are expected to generate \$6,601 in additional Parks and Recreation Fund revenues and \$3,554 in the Golf Course Fund. Due to increased water sales in FY22 and a reduction in debt service expenditures beginning in FY24, the City did not increase water and sewer fees for FY23.

In addition to the operating budget shown above, the total FY23 **Water and Sewer Fund capital budget** is \$1.4 million, compared to FY22 estimated expenditures of \$1.55 million. In FY23, the City will replace the Deerpath Road water main from Ahwahnee to Golf (\$1.025m), evaluate the water plant membrane module replacement (\$215,000) and upgrade pumps (\$160,000). 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.

In FY23, staff in the Finance and Parks/Recreation departments will conduct a comprehensive analysis of the Parks and Recreation Fund to assess long-term financial impacts of property tax levy limitations and ensure that recreation fees are appropriately offsetting costs of recreation programs without subsidizing the parks and forestry division budgets. The results of the analysis will be presented to the City Council this fall as part of the 2022 property tax levy discussions.

FY23 Priorities and Initiatives

The FY23 budget addresses a number of key issues and priorities for the City. Certain programs initiated in FY22 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. A preview of some initiatives that are planned for the upcoming year is included below:



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



Support the evaluation and implementation of the 10-year comprehensive master park plan.



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



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



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



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



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



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



Plan and coordinate opportunities to support local businesses, commercial corridors, and economic partners as we navigate the wake of the COVID-19 pandemic.

Additional information on initiatives planned for the upcoming year can be found in the operating department budget summaries which share highlights from the previous year, upcoming initiatives, and performance measures.

FY22 in Review

A review of FY22 should begin with an acknowledgement of staff, as they successfully maintained service operations despite continued COVID-19 disruptions. The level and quality of services offered to the community never wavered, even with regular uncertainty and occasional case spikes within the workforce. City staff should be commended for their perseverance and dedication.

FY22 also brought continued advancement of several critical priorities. The City continues to elevate its marketing, communications and engagement efforts with a revamped community Dialogue newsletter and an enhanced e-news and social media presence. FY22 also saw the continued success of the seasonal "Pop-Up Shop" as well as the establishment of a "Community Coalition" consisting of representatives from many local civic institutions in town. Both initiatives have increased community collaboration and given enhanced exposure to the myriad of non-profit and other institutions that help make Lake Forest such a special place. Finally, the City successfully piloted a weekend artisan market at the west Lake Forest train station and we plan to expand on its success in the year ahead.

In December, 2021 the City received the Lake County Municipal League's "Innovation of the Year Award" for the successful implementation of our Lake Forest Now mobile application. The app is nearing 3,000 downloads and receives thousands of monthly

uses. Notable enhancements to the app in FY22 included the addition of a real-time beach parking availability map and push notification capabilities. Several new enhancements are planned for FY23 as well, including a pilot program for real-time sports camera streaming at select City athletic facilities. In addition to the app, several new technologies were implemented across the organization to optimize operations in Public Works, Human Resources and Parks and Recreation.

In September, the City refinanced the remaining 2013 GO Bond maturities, saving taxpayers \$1.6 million in reduced interest costs. As noted earlier, Community Development and Finance staff processed near record levels of Real Estate Transfer Tax licenses, building permits and all associated field inspections in an efficient fashion. Both departments also played critical roles in supporting the integration of the former Hart property into the Ragdale campus and the City's acquisition of the former Joytime property, adjacent to South Park.

Finally, the past year also saw significant capital investments across all asset categories to further address long-term liabilities. In addition to assisting IDOT with the Deerpath/ Route 41 pump station project, several local projects were successfully completed. Notable City projects included the Ringwood ravine project and the Old Elm Parking lot project, both of which utilized sustainable and green infrastructure best management practices.

At the conclusion of FY22, General Fund revenue collections are projected to exceed initial forecasts by more than \$3.4 million. The variance is largely attributable to income tax revenue (\$1.1m), building permit revenue (\$.8m) and sales tax revenue (\$.8m). General Fund personnel expenditures are estimated at \$800,000 under budget for FY22 due to personnel vacancy savings. As a result, staff is recommending additional transfers out of the General Fund for FY22 to the Housing Trust Fund (\$500,000), the Parks and Public Land Fund (\$500,000), the Self Insurance Fund (\$650,000) and the Capital Improvement Fund (\$1.8m). After the recommended additional transfers, the City's General Fund balance is projected to remain consistent with FY21. 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. In October 2021, the City Council Fiscal Policy was amended to indicate a goal of maintaining General Fund reserves at 70% of revenues, plus accrued sick and vacation leave.

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 2023

Statement of Policy Purpose

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

These policies will be reviewed annually.

Policy Goals

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

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

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

I. Overall Budget Guidelines

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

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

II. Expense Guidelines

Personnel

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

Operating Costs

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

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

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

Program Expansions

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

New Programs

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

Capital Budget

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

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

III. Revenue Guidelines

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

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

IV. Reserve Policies

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

3. The City will maintain sufficient self-insurance reserves as established by professional judgment taking into account premium costs, loss experience and funding retention reserves.
4. The City will seek to maintain minimum fund balance targets (unrestricted net position for proprietary funds) in each fund which reflect considerations such as revenue volatility and necessary contingencies. It is noted that certain funds are subject to five year financial forecasts, debt service coverage requirements and/or may be accumulating fund balance to address future capital needs, warranting a fund balance in excess of the minimum target. Loans made from fund reserves are considered long-term investments and shall be included in the fund balance target calculation. In the event fund balance falls below the established target for a particular fund, the City shall establish a plan to return the fund balance to its target. The fund balance targets by fund or category of funds is as follows:
 - General Fund – see Section IV.2
 - Parks and Recreation Funds (combined) – 25% of operating revenue
 - Other Non-major Special Revenue Funds – 10% of operating revenue
 - Debt Service Funds – N/A
 - Capital Project Funds – The Capital Improvement Fund should maintain sufficient fund balance (minimum of \$1 million) to address unanticipated capital expenses not foreseen during the annual CIP and budget development process.
 - Water and Sewer Enterprise Fund/Operating – 33% of operating revenue plus **one years’ debt service + \$500,000**
 - Water and Sewer Enterprise Fund/Capital – Minimum of \$1 million
 - Deerpath Golf Course Fund – 15% of operating revenue
 - Fleet Fund – 15% of operating revenue
 - Self Insurance Fund – 25% of operating revenue + OPEB reserve
 - Liability Insurance Fund – 50% of operating revenue
 - Police and Fire Pension Funds – N/A; subject to statutory and actuarial requirements
 - Cemetery Trust Fund – N/A; subject to bequest requirements and Cemetery Commission policy

V. Investment Policies

1. The City will follow the investment policy approved by the City Council on 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.

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

VI. Debt Policies

1. The City will not fund current operations from the proceeds of borrowed funds.
2. The City will confine long-term borrowing to non-recurring capital improvements, projects, or equipment that cannot be financed from current financial resources.
3. The City will analyze market conditions, and long-term capital needs assessments, prior to debt issuance to determine the most advantageous average life. The debt structure may be lengthened during low interest rates and shortened during high rates.
4. The City will look for both current and advance refunding opportunities in order to save interest expense.
5. **The City's debt capacity shall be maintained at a level consistent with available Moody's Guidelines to maintain our Aaa rating.**
6. The City recognizes the importance of underlying and overlapping debt in analyzing financial condition and will regularly analyze total indebtedness including underlying and overlapping debt.
7. The City will maintain good communications about its financial condition with bond and credit rating institutions. **The City's Finance Director/Treasurer is responsible for maintaining policies and procedures as recommended by the City's Bond Counsel for post-issuance compliance matters.**
8. The City will follow a policy of full disclosure in every annual financial report and official statement/offering document.

VII. Accounting, Auditing, And Financial Reporting Policies

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

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

Other Applicable Financial Policies:

- Pension Funding Policy
- Investment Policy

Amended: 10/18/21 Finance Committee



CITY OF LAKE FOREST FY2018—FY2022 STRATEGIC PLAN

MAY 1, 2022 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.

- Implemented a comprehensive City-wide grant outreach and administrative program
- Coordinated the transition of Fire pension fund assets in compliance with Public Act 101-0610
- Coordinated Bond refunding, resulting in \$1.6 million in savings over the life of the issue
- Successfully implemented additional vehicle license compliance procedures resulting in \$89,000 of additional revenue
- Revised the City's Core and Elective Service listing to reflect budget impacts for City services
- Facilitated a loan agreement with Ragdale to provide funding for capital initiatives on the campus
- Launched a new online public records portal to provide greater online transparency
- Developed a lateral hiring process in Police Department resulting in decreased training and onboarding costs for new sworn police officers

BUSINESS & ECONOMIC VITALITY



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

- Coordinated ongoing meetings with Conway Park Owners' Association to monitor occupancy levels in the office park and support return to office plans for businesses
- Provided support to restaurants, retail and service businesses during the pandemic by allowing service expansions, outdoor seating, and signage accommodations
- Supported the buildout of several new commercial, retail, and restaurant businesses set to open in 2022
- Supported the Chicago Bears Training Camp that took place at Halas Hall

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.

- Facilitated the review of new housing units, rental and ownership opportunities adjacent to the Central Business District
- Continued partnership with Community Partners for Affordable Housing to offer rental and ownership of affordable housing options available in the City
- Worked with developers to advance the construction of homes to meet demand for new housing products in the community
- Supported the active housing market by working with buyers and realtors

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.

- Hosted various community events, recreational pursuits and family-friendly programming
- Launched new hiring processes for public safety departments to fill vacant positions more efficiently
- Successfully reinvented various programs, special events and classes to provide community and recreational pursuits throughout the Covid-19 pandemic
- Launched new online mobile application (Lake Forest Now)
- Managed community relations efforts to benefit local non-profit agencies serving the community including the Lake Forest Station pop-up shop and Lake Forest Saturday Market
- Developed new online tools to enhance the City's snow operations, communications, and scheduling
- Continued to modify and adapt city services to adjust to public health guidance 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.

- Continued to administer a professional recycling campaign (Rethink Recycling) and initiated a recycling cart audit program to improve the City's curbside residential recycling contamination rate
- Completed various ravine restoration projects in the Cemetery Ravine and the Rosemary Ravine utilizing sustainable and green infrastructure best management practices
- Completed athletic field drainage and stormwater management improvements using green infrastructure practices, including the installation of a bio-swale in South Park, and underground stormwater basin that filters hydrocarbons and debris in the Old Elm/Sheridan parking lot
- Completed a city-wide assessment of natural areas owned and maintained by the City
- Implemented a communications and marketing campaign focused on environmental sustainability

MULTI-MODAL TRANSPORTATION & INFRASTRUCTURE



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

- Assisted in managing construction impacts of IDOT's Deerpath and Route 41 Pump Station Project
- Obtained grant funds for the design and construction of the Route 60 Pedestrian Path Project
- Successfully completed studies, assessments and designs for ravine storm water infrastructure, pedestrian bridges, and city facilities
- Adopted a Complete Streets Policy to formalize an approach to designing roadway improvements that support all modes of transportation
- Completed water distribution system improvement projects to enhance the City's water utility and improve monitoring

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 FY2023 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	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Estimate	FY2023 Budget
Bond Rating	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
General Fund Balance % of Revenues	35% plus Sick/Vac liability	78.0%	72.3%	78.3%	69.8%	72.6%

- The City’s Aaa Bond rating from Moody’s Investors Service was affirmed in August 2021 in conjunction with the City’s 2021 General Obligation Refunding Bonds issue.
- General Fund reserves are critical to ensuring the City’s ability to address unanticipated impacts to revenues or expenses. Due to concerns with the State of Illinois’ fiscal crisis, as well as potential loss of State-shared revenues or limitations on the City’s ability to levy property taxes, the City has increased its General Fund reserves.



Community Character, Safety and Livability

	TARGET	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Estimate	FY2023 Budget
Fire Department:						
Average Response Time	<5:00	4:54	5:14	<5:00	5:05	<5:00
ISO Rating	3	3	3	3	3	3
Police Department:						
Violent Crime/100,000 Pop	70.0	30.76	30.0	60.0	20.0	35.0
Property Crime/100,000 Pop (*includes IDES Fraud)	750.0	1861.5*	2915*	700.0	635*	750.0

- 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 2022 and compare favorably to a national average of 398.5 and 1,958.2 respectively for 2020. IDES fraud cases have decreased in FY22.



Environmental Sustainability, Recreation and Leisure

	TARGET	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Estimate	FY2023 Budget
Recreation % of households served	40%	41%	35%	40%	40%	40%
Average Age of Playgrounds	10	9	10	11	11	12

- A continuing change in demographics and homes for sale throughout the City has impacted the total number of households served.
- As the City replaces playgrounds, the average will drop. No playground improvements are planned for FY2023, but one each is planned for FY25 and FY26.



Housing Diversity and Residential Development

	TARGET	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Estimate	FY2023 Budget
Permits Issued/ Average Time to Obtain Permit	15 business days/5 for fast track	92%	95%	N/A	96%	N/A
Addition of Diverse Housing Types		5 condos 3 SL/CL 10 TH/D 2 AH	16 condos 4 SL/CL 10 TH/D 2 AH	N/A	16 SF 9 SL/CL 45 MF	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: SF (single family) MF (multi-family); TH/D (Townhome/Duplexes); SL/CL (small lot-cluster homes); AH (affordable homes).



Multi-Modal Transportation and Infrastructure

	TARGET	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Estimate	FY2023 Budget
Pavement Condition Rating	77	83	83	77	82	77
Vehicular Bridge Sufficiency Rating	72	73	73	72	73	72

- For FY2023, the City has budgeted \$750,000 **for annual street resurfacing**. The City's ratings are based on a triennial independent assessment, last conducted in FY2020. This assessment will be completed again in FY2023.
- Annual Sufficiency Rating of 14 City-owned vehicular bridges (rating >50 is considered satisfactory (Source: Illinois Department of Transportation)).



Business and Economic Vitality

	TARGET	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Estimate	FY2023 Budget
New Development and Redevelopment in and around business districts	2 Sites	2	0	NA	0	2
Overall Occupancy Rates	=> 95%	95%	95%	NA	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.
- Interest from new restaurants and mobile food and beverage vendors continues to be strong with four new restaurants on the horizon for opening in 2022.
- 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.

Department Performance Measures

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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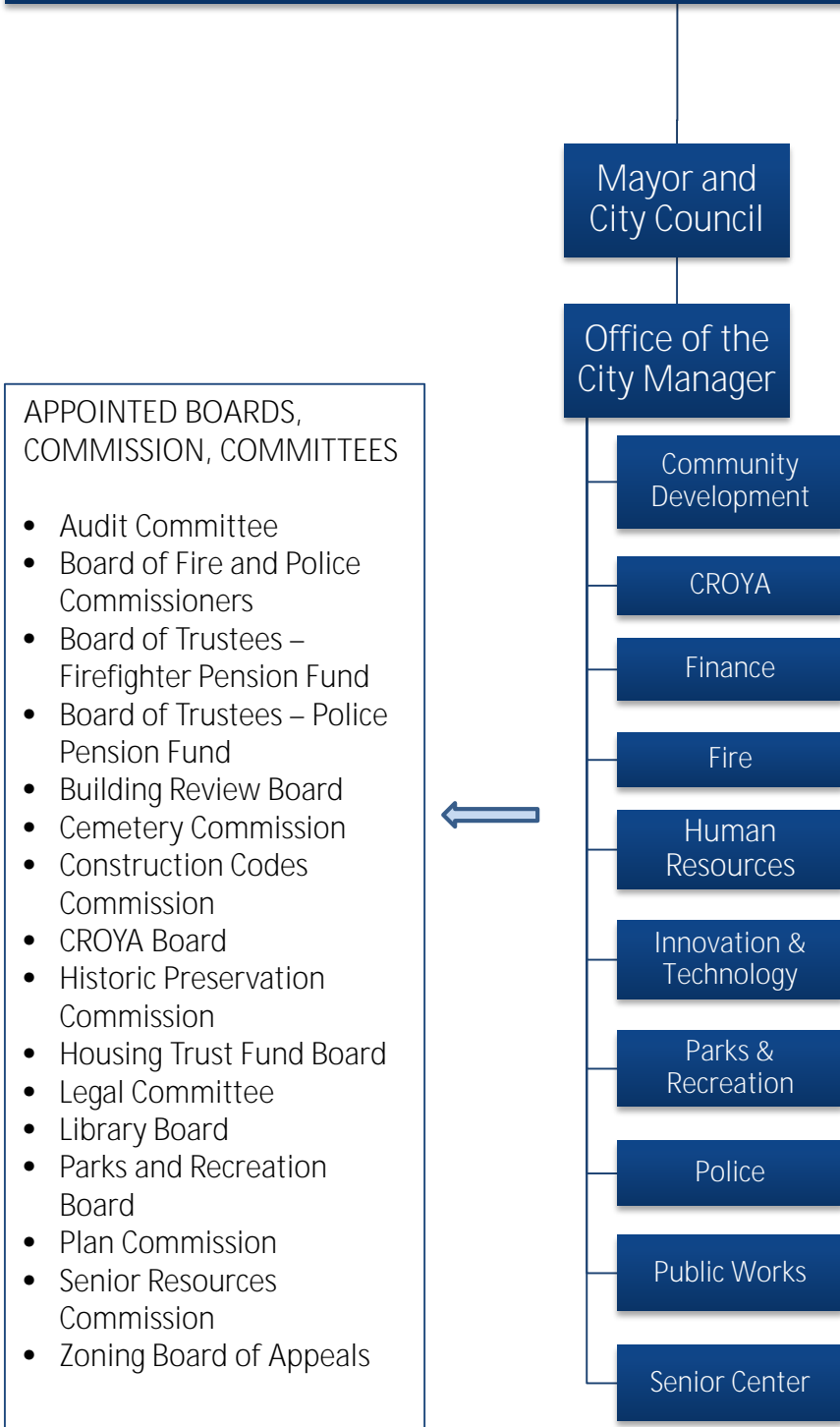
**City of Lake Forest
Illinois**

For the Fiscal Year Beginning

May 01, 2021

Christopher P. Morill

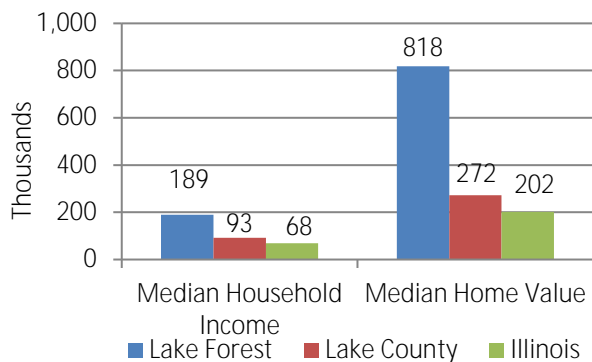
Executive Director



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.”



The City has a median household income and median home value significantly higher than comparable figures for Lake County and the State of Illinois. *Source: US Census Bureau 2016-2020 Community Survey*

The City adopted the Council-Manager form of government in 1956. Policy making and legislative authority are vested in the City Council, which consists of a Mayor and an eight-

member Council. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City, and for hiring the heads of the City's departments. The Council members are elected to two-year staggered terms with three Council members elected every two years. Aldermen serve a maximum of three terms. The Mayor is elected to a two-year term and serves a maximum of two terms.

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

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

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

City of Lake Forest, Illinois Budget Process

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

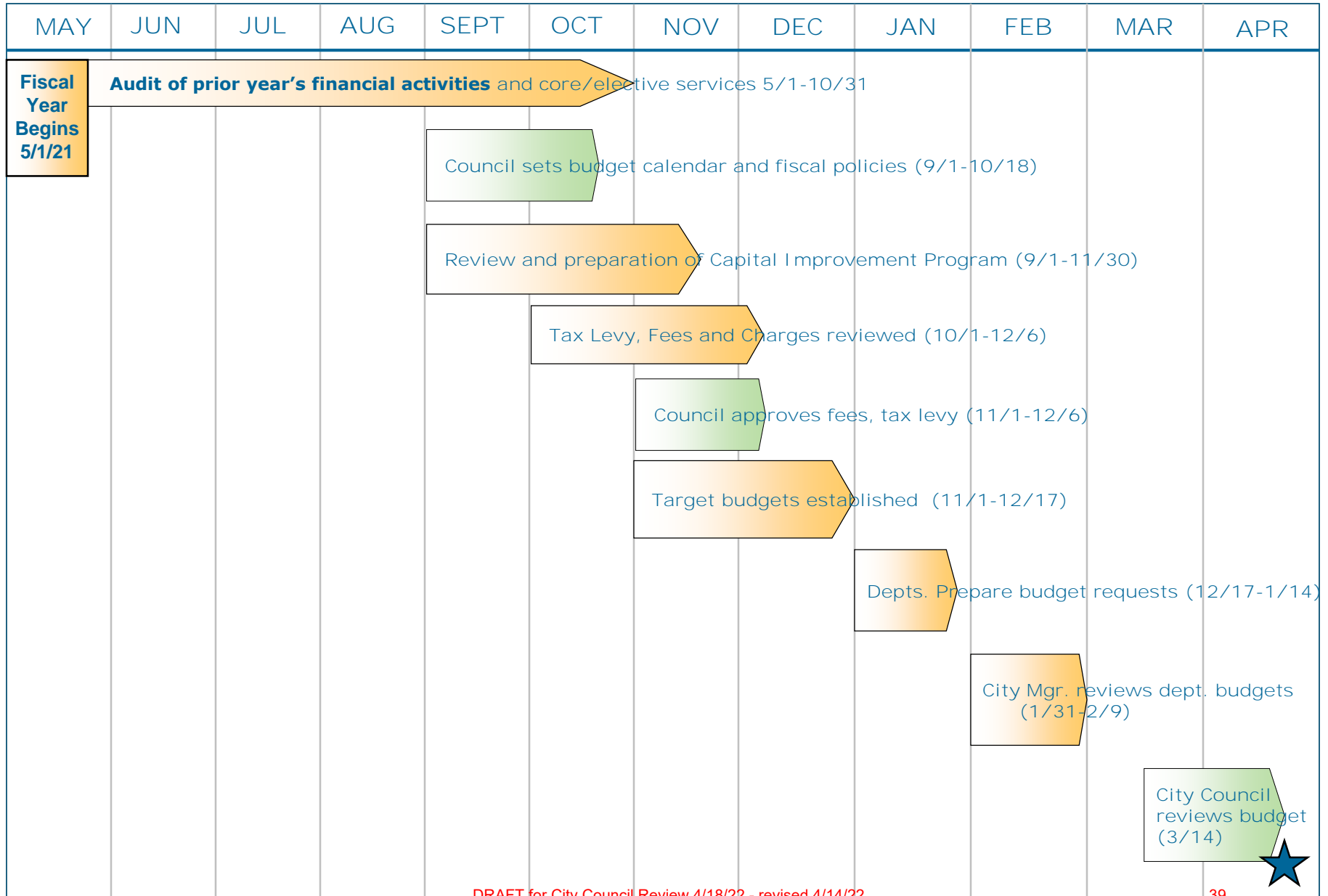
The Appropriation Ordinance includes any approved rollovers of prior year budget amounts that were **deferred or not completed by fiscal year end. These rollovers are added to the City's original approved** budget in July. In addition, the Appropriation Ordinance provides for a contingency in each fund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

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


A budget workshop is conducted in November with the Finance Committee of the City Council. This workshop is focused on the tax levy and fee recommendations, as well as the five-year capital improvement program. Following City Council adoption of the tax levy and fees in early December, the Finance Department prepares targets for each operating department establishing the total allowable budget amount to be submitted. Operating departments prepare line-item budget submissions within the total allowable target and may submit discretionary budget requests for items that could not be included within the target. In February, the City Manager and Finance Director conduct meetings with each department to review budget submittals and discretionary budget requests. The preliminary budget is prepared and submitted to the City Council Finance Committee, which conducts a second budget workshop in March to review the preliminary budget. The recommended budget is submitted to the City Council for approval at its second meeting in April (April 18 for the FY23 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 -- FY2023 Budget Timeline



DRAFT for City Council Review 4/18/22 - revised 4/14/22

 = Council Action

 = City Staff Action

 = City Council Adopts Budget 4/18/22

City of Lake Forest
Fund Listing

#	Fund Name	Budgeted?	Appropriated?	ACFR Reporting Fund Type	Major/ Non-Major	Comments	
101	General - primary operating fund	Yes	Yes	General	Major	Funds 101-120 are combined for ACFR	
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 are combined for ACFR	
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		
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 ACFR; 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 ACFR	
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		

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							•				
224 Special Recreation							•				
230 Cemetery							•				
245 Foreign Fire					•						Separate Board
247 Police Restricted Funds							•				
248 Housing Trust		•									
311 Capital Improvements	•	•	•	•	•	•	•	•	•	•	
322 Laurel/Western TIF		•								•	
422 SSA 25 Knollwood Sew				•							
423 SSA26 Waukegan Sew				•							
424 SSA 29 Saunders Rd				•							
425 2004B/2011B Storm				•							
428 2009 GO Bonds				•							
429 2010 GO Bonds				•							
432 2013 Refunding 2010A				•							
433 2015 GO Bond Issue				•							
501 Water and Sewer				•						•	
508 Wat and Sew Capital										•	
510 Deerpath Golf Course							•				
601 Fleet										•	
605 Liability Insurance				•		•					
610 Self Insurance				•		•					
701 Fire Pension					•						Separate Board
702 Police Pension								•			Separate Board
709 Trust Care Funds							•				Non-budgeted Fund
752 Special Assessment				•							Non-budgeted Fund
240 Library											N/A - component unit

City of Lake Forest
Basis of Accounting versus the Budgetary Basis

The term "basis of accounting" describes the timing of when transactions or events are recognized. The basis of accounting used for financial reporting in accordance with generally accepted accounting principles (GAAP) is not in all cases the same basis used in preparing the **City's budget**.

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 loan receivables is budgeted as revenue, but reflected as a reduction in receivable under GAAP.
- The Library, a component unit of the City for GAAP financial reporting, is not included in **the City's budget**.

City of Lake Forest
Fund Balance Spreadsheet

	Fund Balance	FY22 YE Estimate		Fund Balance	FY23 Budget		Fund Balance
	<u>5/1/2021</u>	<u>Rev</u>	<u>Exp</u>	<u>4/30/2022</u>	<u>Rev</u>	<u>Exp</u>	<u>4/30/2023</u>
101 General	28,273,703	41,163,020	40,437,770	28,998,953	39,736,527	39,162,462	29,573,018
120 Flex	83,225	40	7,150	76,115	40	8,300	67,855
201 Park and Public Land	1,488,087	704,986	399,750	1,793,323	37,801	315,000	1,516,124
202 Motor Fuel Tax	1,344,273	1,189,901	401,147	2,133,027	779,245	225,000	2,687,272
205 Emerg Telephone	784,797	808,331	304,357	1,288,771	518,637	387,000	1,420,408
210 Senior Resources	153,355	619,447	675,653	97,149	604,072	604,072	97,149
220 Parks and Recreation	921,060	9,020,346	9,118,605	822,801	9,753,159	9,751,992	823,968
224 Special Recreation	514,705	519,970	534,495	500,180	511,937	511,937	500,180
230 Cemetery	11,353,155	3,195,172	2,510,038	12,038,289	862,600	954,870	11,946,019
245 Foreign Fire	350,665	159,463	300,000	210,128	125,000	300,000	35,128
247 Police Restricted Funds	118,267	29,000	90,000	57,267	33,000	90,000	267
248 Housing Trust	1,647,067	535,956	28,943	2,154,080	32,000	750,000	1,436,080
311 Capital Improvements	16,190,837	9,355,596	9,466,867	16,079,566	8,349,040	11,997,490	12,431,116
322 Laurel/Western TIF	(304,215)	1,284,736	973,313	7,208	1,401,000	1,400,688	7,520
422 SSA 25 Knollwood Sew	18,197	80,029	79,350	18,876	77,963	77,213	19,626
423 SSA26 Waukegan Sew	6,050	23,062	21,118	7,994	22,005	21,405	8,594
424 SSA 29 Saunders Rd	9,126	152,403	151,902	9,627	154,456	153,956	10,127
425 2004B/2011B Storm	1,738,411	535,700	1,024,975	1,249,136	6,246	527,611	727,771
428 2009 GO Bonds	34,951	250,942	252,756	33,137	254,200	254,200	33,137
429 2010 GO Bonds	54,712	581,468	581,474	54,706	578,763	578,263	55,206
432 2013 Refunding 2010A	34,752	895,027	895,157	34,622	735,750	734,750	35,622
433 2015 GO Bond Issue	4,535	609,114	610,425	3,224	616,176	616,925	2,475
501 Water and Sewer	8,045,041	9,865,838	8,180,129	9,730,750	8,869,634	8,329,597	10,270,787
508 Wat and Sew Capital	2,544,763	1,312,567	1,550,000	2,307,330	1,311,537	1,400,000	2,218,867
510 Deerpath Golf Course	162,877	2,607,014	2,645,430	124,461	1,849,851	1,849,813	124,499
601 Fleet	846,890	1,874,889	2,033,081	688,698	1,968,964	2,062,964	594,698
605 Liability Insurance	2,420,656	1,336,956	1,298,371	2,459,241	1,337,348	1,250,000	2,546,589
610 Self Insurance	4,264,967	6,193,504	6,185,000	4,273,471	5,730,000	5,985,000	4,018,471
701 Fire Pension	49,844,811	5,710,628	3,205,435	52,350,004	6,283,153	3,337,725	55,295,432
702 Police Pension	43,199,932	5,930,986	3,640,152	45,490,766	6,973,949	4,070,495	48,394,220
709 Trust Care Funds	805,042	112,551	42,000	875,593	0	0	875,593
		106,658,642	97,644,843		99,514,053	97,708,728	

FY22 to FY23 change of +/- 10%:

New or Closed Funds - N/A

Planned accumulation or drawdown of fund balance - Funds 120/201/202/205/245/247/248/311/425/601

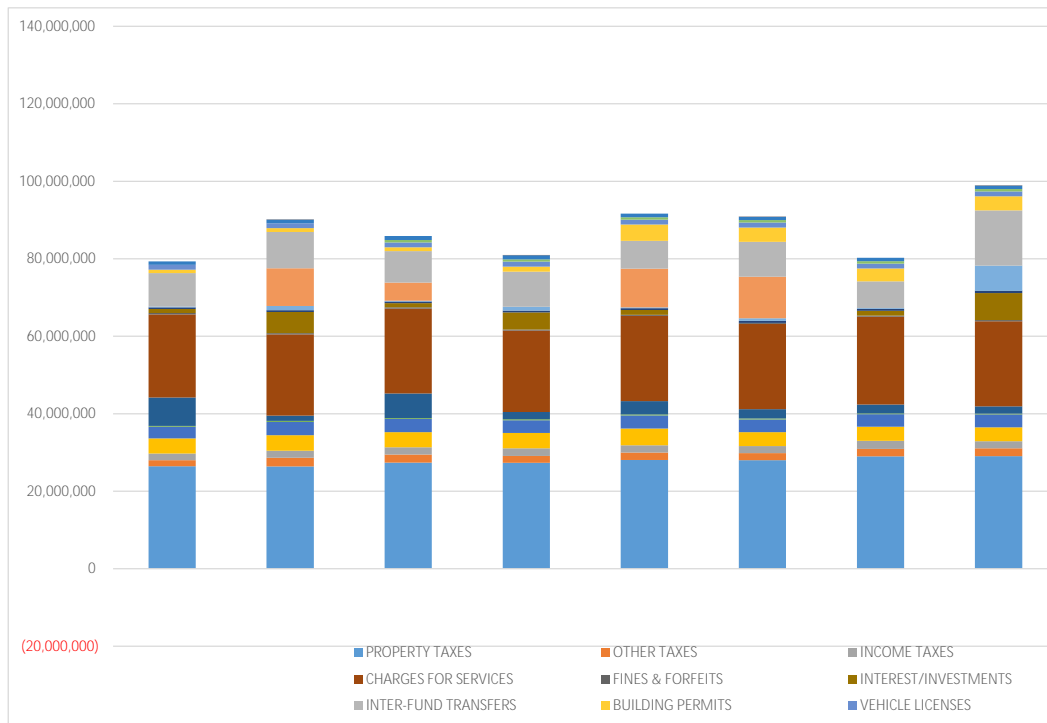
Immaterial change in dollar amount - Funds 433

Negative Fund Balances Projected for FY22 and/or FY23:

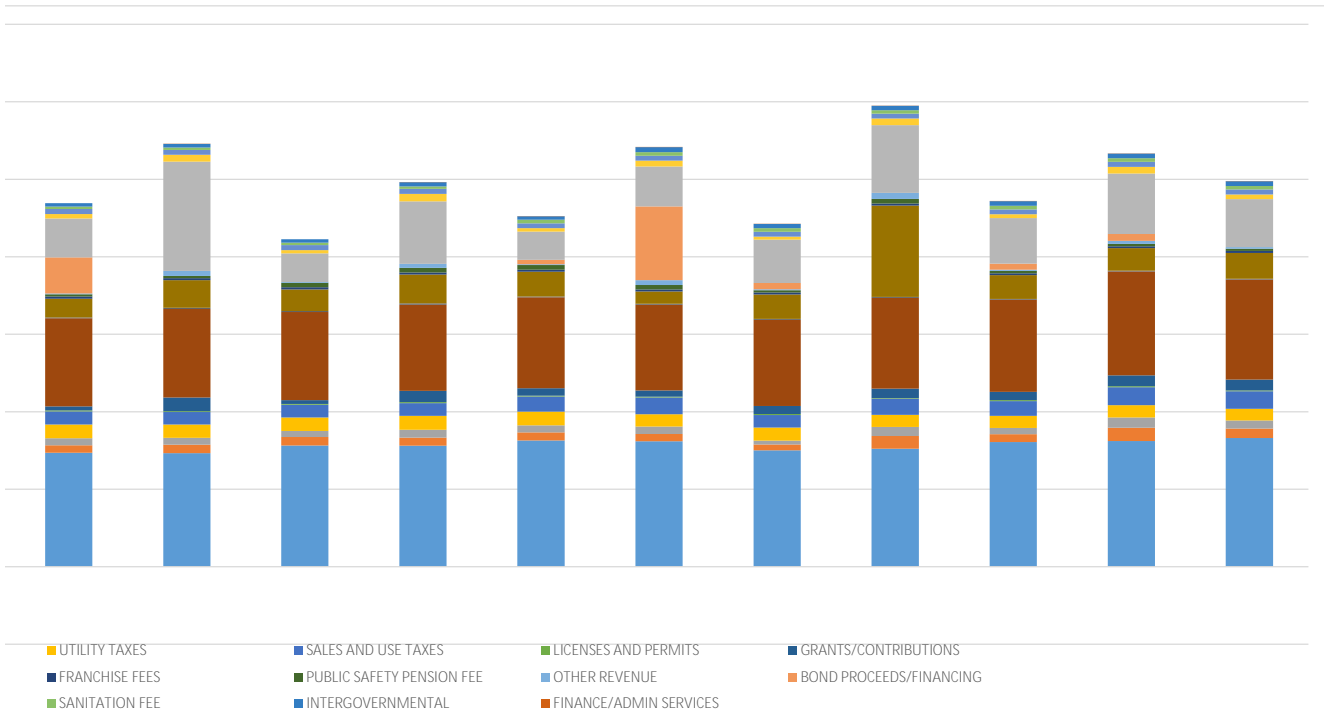
N/A

CITY OF LAKE FOREST, ILLINOIS
REVENUE BY SOURCE

	2013-14 BUDGET	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL
PROPERTY TAXES	26,433,585	26,403,240	27,371,299	27,347,194	28,057,833	28,033,007	29,027,623	29,039,825
OTHER TAXES	1,605,047	2,215,023	2,091,359	1,759,235	1,911,182	1,802,406	1,907,279	2,033,867
INCOME TAXES	1,705,476	1,847,045	1,894,875	1,987,105	1,907,566	1,835,575	2,087,875	1,828,827
UTILITY TAXES	3,900,657	4,026,971	3,875,000	3,954,001	4,284,488	3,551,491	3,618,191	3,596,175
SALES AND USE TAXES	3,009,490	3,382,809	3,453,467	3,250,565	3,422,165	3,305,559	3,219,334	3,307,326
LICENSES AND PERMITS	212,139	271,621	218,364	253,754	236,600	260,852	233,275	239,419
GRANTS/CONTRIBUTIONS	7,325,141	1,352,924	6,331,544	1,914,279	3,424,060	2,374,858	2,283,210	1,849,006
CHARGES FOR SERVICES	21,440,678	20,993,900	21,910,902	20,998,678	22,008,476	22,041,431	22,703,698	21,970,956
FINES & FORFEITS	362,500	297,005	317,500	287,333	265,000	254,563	225,250	312,643
INTEREST/INVESTMENTS	1,045,836	5,464,176	1,093,470	4,390,887	1,275,779	(22,494)	1,275,227	6,990,625
FRANCHISE FEES	404,000	472,697	400,000	494,188	460,000	510,657	495,000	529,938
PUBLIC SAFETY PENSION FEE								10
OTHER REVENUE	217,603	1,079,297	218,350	991,664	197,850	669,211	214,850	6,535,940
BOND PROCEEDS/FINANCING		9,741,093	4,700,000		10,000,000	10,716,464		
INTER-FUND TRANSFERS	8,617,321	9,389,541	8,085,936	9,048,470	7,156,729	9,032,159	6,898,091	14,242,466
BUILDING PERMITS	916,000	978,339	982,200	1,294,713	4,220,712	3,697,504	3,314,012	3,665,969
VEHICLE LICENSES	1,223,200	1,227,378	1,279,000	1,272,599	1,275,000	1,264,212	1,268,000	1,252,010
SANITATION FEE			620,000	589,429	620,000	611,246	610,000	613,310
INTERGOVERNMENTAL	917,384	991,050	1,013,298	1,075,146	927,508	902,919	850,443	925,391
FINANCE/ADMIN SERVICES		33,983		36,526		26,774		29,223
	79,336,057	90,168,092	85,856,564	80,945,766	91,650,948	90,868,394	80,231,358	98,962,926

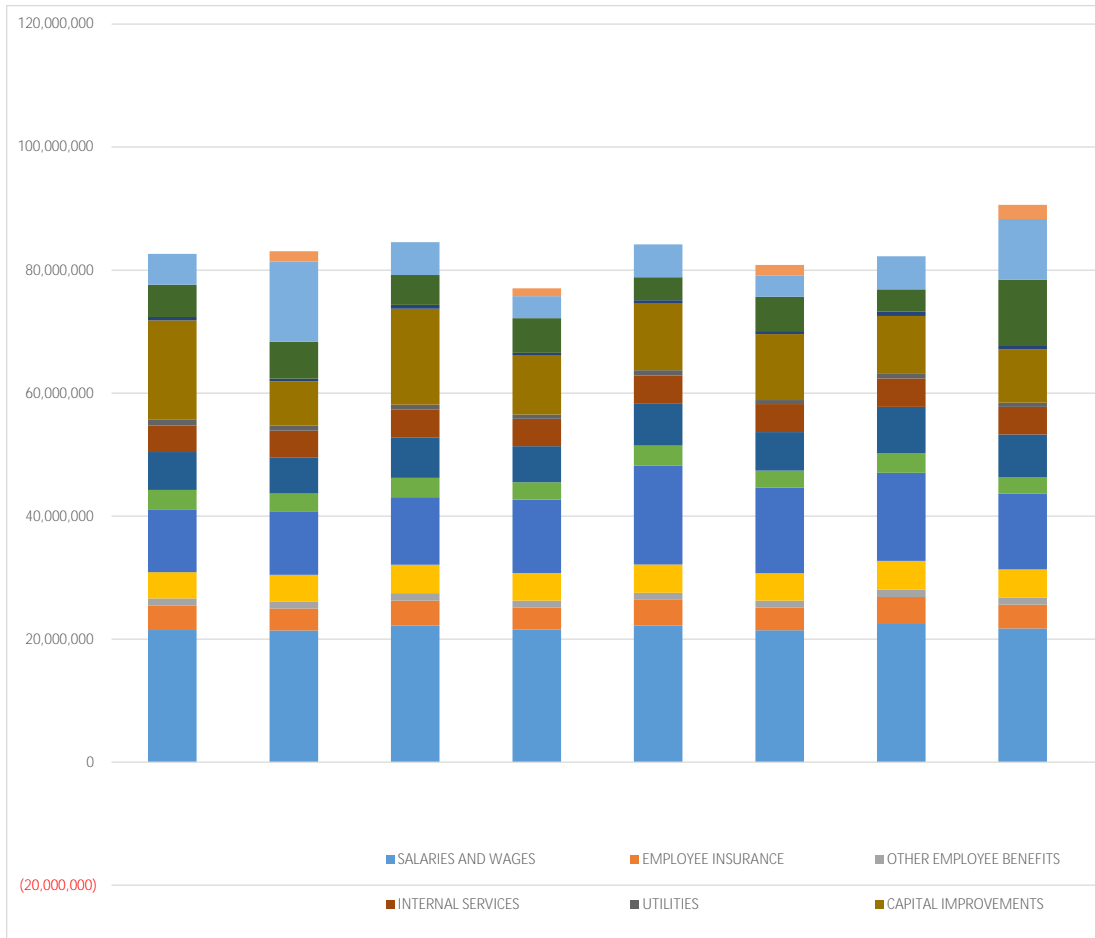


2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 PROJECTED	2022-23 BUDGET
29,417,941	29,306,715	31,300,567	31,234,290	32,589,665	32,403,516	30,050,525	30,463,039	32,186,689	32,446,696	33,193,213
1,936,480	2,209,035	2,200,238	2,091,249	2,103,792	1,864,432	1,491,008	3,284,294	2,042,539	3,410,144	2,451,320
1,801,314	1,763,009	1,563,706	2,004,446	1,820,000	1,906,209	1,021,074	2,351,782	1,600,000	2,668,975	2,100,000
3,567,000	3,440,365	3,478,300	3,603,381	3,506,160	3,170,895	3,373,730	3,102,515	3,134,887	3,188,835	3,043,162
3,378,800	3,198,467	3,241,800	3,289,889	3,904,000	4,315,085	3,221,811	4,147,390	3,800,815	4,616,322	4,486,613
239,445	236,224	245,467	233,865	233,056	220,792	232,180	176,244	214,879	255,437	238,018
1,031,070	3,538,225	970,500	2,924,574	1,916,438	1,613,570	2,092,706	2,451,842	2,139,138	2,804,119	2,801,558
22,773,017	22,802,093	22,747,153	22,248,240	23,462,333	22,108,017	22,249,789	23,422,747	23,782,748	26,816,727	25,793,921
206,500	345,438	227,000	355,304	227,000	271,985	226,500	260,726	210,000	206,575	213,050
4,842,034	7,098,535	5,613,062	7,446,667	6,384,425	3,171,427	6,297,500	23,574,170	6,136,571	5,809,572	6,684,592
533,025	517,322	535,000	513,410	520,000	507,276	515,000	499,449	500,000	498,230	501,949
580,000	586,144	1,160,000	1,170,814	1,172,000	1,163,609	590,000	1,169,632	590,000	590,000	590,000
222,250	1,288,208	229,023	1,062,853	223,283	1,247,678	281,433	1,593,509	306,533	804,938	392,871
9,300,000				1,165,000	19,028,087	1,600,000		1,600,000	1,748,400	
10,072,705	28,241,894	7,370,460	16,110,533	7,250,771	10,329,163	11,179,592	17,467,290	11,751,252	15,594,869	12,378,141
1,143,600	1,728,322	833,600	1,955,526	882,600	1,488,855	773,000	1,747,563	967,000	1,750,000	1,200,000
1,277,040	1,267,730	1,290,300	1,267,312	1,269,000	1,244,468	1,257,450	1,203,610	1,245,000	1,300,000	1,286,000
610,000	614,263	610,000	652,995	915,000	930,372	920,000	932,034	930,000	930,000	930,000
900,726	961,859	906,845	1,067,936	898,817	1,300,612	1,109,149	1,128,736	1,198,271	1,188,803	1,199,645
	33,783		36,872	30,000	38,413	30,000	55,506	30,000	30,000	30,000
93,832,947	109,177,631	84,523,021	99,270,156	90,473,340	108,324,461	88,512,447	119,032,078	94,366,322	106,658,642	99,514,053

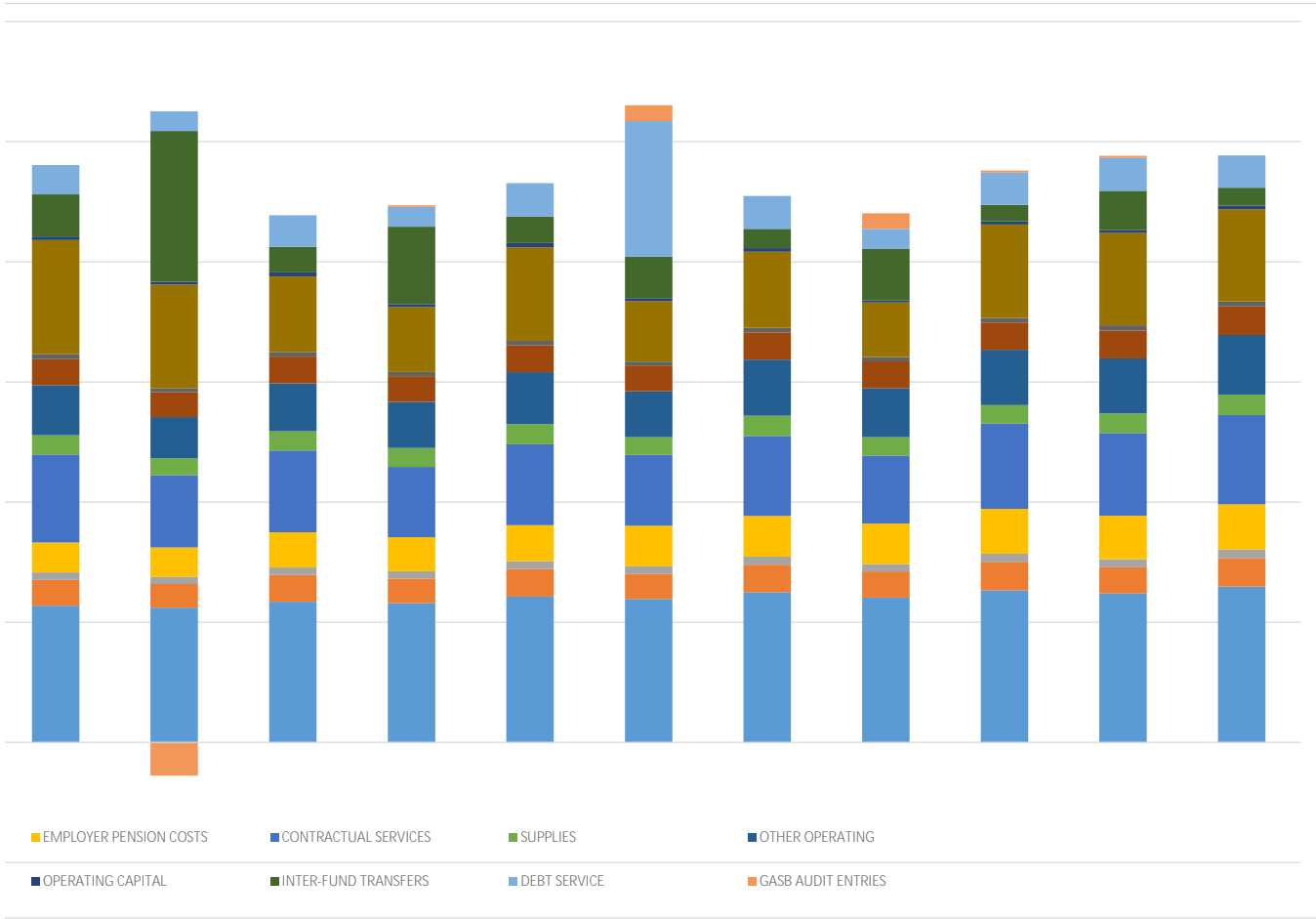


CITY OF LAKE FOREST
EXPENSES BY TYPE
ALL CITY FUNDS

	2013-14 BUDGET	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ACTUAL	2015-16 BUDGET	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL
SALARIES AND WAGES	21,476,929	21,414,824	22,210,230	21,573,437	22,203,869	21,443,179	22,473,673	21,743,899
EMPLOYEE INSURANCE	3,997,099	3,559,526	4,054,310	3,527,574	4,197,210	3,684,853	4,394,100	3,852,776
OTHER EMPLOYEE BENEFITS	1,155,405	1,152,441	1,198,317	1,153,938	1,147,858	1,131,889	1,202,482	1,160,981
EMPLOYER PENSION COSTS	4,272,405	4,317,246	4,621,740	4,506,751	4,572,362	4,462,526	4,666,359	4,582,217
CONTRACTUAL SERVICES	10,116,684	10,332,174	11,004,816	11,934,524	16,063,389	13,896,596	14,292,517	12,286,306
SUPPLIES	3,236,659	2,906,260	3,127,273	2,804,540	3,284,760	2,800,490	3,225,409	2,739,716
OTHER OPERATING	6,177,544	5,900,109	6,601,968	5,876,455	6,883,640	6,257,660	7,515,921	6,892,807
INTERNAL SERVICES	4,326,671	4,321,688	4,475,785	4,453,685	4,522,906	4,530,025	4,619,955	4,505,075
UTILITIES	890,648	806,902	844,525	700,258	862,759	669,409	840,144	701,420
CAPITAL IMPROVEMENTS	16,182,073	7,199,919	15,584,671	9,549,167	10,792,010	10,721,866	9,299,973	8,667,540
OPERATING CAPITAL	543,150	431,772	622,600	457,027	585,218	489,709	700,150	537,625
INTER-FUND TRANSFERS	5,236,129	6,003,233	4,838,883	5,647,917	3,726,962	5,565,988	3,647,853	10,784,220
DEBT SERVICE	5,046,617	13,064,160	5,345,765	3,588,505	5,328,382	3,496,615	5,370,936	9,844,465
GASB AUDIT ENTRIES		1,652,167		1,261,950		1,686,447		2,308,101
	82,658,013	83,062,421	84,530,883	77,035,728	84,171,325	80,837,252	82,249,472	90,607,148



2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 PROJECTED	2022-23 BUDGET
22,763,981	22,441,938	23,418,357	23,192,477	24,269,060	23,876,460	24,975,953	24,094,131	25,317,121	24,837,736	25,934,141
4,290,143	3,913,906	4,447,947	4,082,493	4,599,921	4,171,618	4,595,521	4,349,789	4,737,886	4,325,288	4,770,976
1,241,943	1,191,568	1,253,140	1,230,538	1,309,579	1,261,389	1,341,184	1,268,601	1,357,082	1,313,284	1,387,936
4,996,856	4,924,108	5,862,600	5,649,253	5,981,172	6,742,104	6,788,750	6,709,022	7,469,058	7,275,140	7,542,083
14,628,618	12,001,145	13,605,265	11,701,939	13,488,643	11,815,623	13,311,006	11,318,939	14,182,717	13,745,855	14,836,901
3,208,460	2,823,448	3,212,506	3,140,799	3,316,479	2,933,426	3,390,469	3,084,693	3,085,629	3,269,924	3,408,982
8,344,161	6,854,299	7,977,940	7,670,559	8,655,066	7,640,615	9,314,740	8,138,795	9,203,165	9,173,649	9,949,977
4,307,183	4,130,585	4,427,949	4,294,293	4,453,883	4,317,819	4,524,611	4,460,018	4,549,302	4,596,826	4,760,531
866,079	690,315	798,603	694,411	777,680	640,234	766,055	719,512	773,200	897,194	816,486
18,979,923	17,238,016	12,572,123	10,853,251	15,563,637	10,056,604	12,698,936	9,105,661	15,524,310	15,376,720	15,361,672
593,485	459,027	660,120	465,339	710,969	505,568	569,499	324,516	545,000	438,102	584,000
6,997,440	25,113,741	4,270,011	12,878,889	4,437,785	6,923,180	3,205,910	8,570,458	2,764,075	6,562,883	2,979,671
4,892,996	3,291,060	5,246,398	3,294,843	5,538,495	22,527,487	5,496,494	3,360,262	5,371,168	5,517,242	5,375,372
	(5,518,904)		270,271		2,681,859		2,592,775	315,000	315,000	
96,111,268	99,554,252	87,752,959	89,419,355	93,102,369	106,093,986	90,979,128	88,097,172	95,194,713	97,644,843	97,708,728



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. Key assumptions made in the five-year forecasts are reviewed with the City Council Finance Committee. Five year forecasts are frequently prepared using alternative assumptions **as part of the City Council's budget** deliberations to ensure that the City is prepared in the event financial trends change.

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

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

THE CITY OF LAKE FOREST FUND BALANCE FORECAST GENERAL FUND

	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATE FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027
Fund Balance 5/1	28,273,702	29,492,084	28,273,703	28,998,953	29,573,018	29,835,356	29,623,117	28,838,995
Revenue	37,794,251	39,079,331	41,163,020	39,736,527	40,351,139	41,370,354	42,302,648	43,282,268
Operating Expenses	33,575,869	34,405,072	36,737,770	38,612,462	40,088,801	41,582,593	43,086,770	44,620,109
Net before CIP	4,218,382	4,674,259	4,425,250	1,124,065	262,338	(212,239)	(784,122)	(1,337,841)
Capital or One Time Expenditures	3,000,000	5,892,640	3,700,000	550,000				
Fund Balance 4/30	29,492,084	28,273,703	28,998,953	29,573,018	29,835,356	29,623,117	28,838,995	27,501,155
Nonspendable Fund Balance 4/30	143,703	208,661	208,661	208,661	208,661	208,661	208,661	208,661
Reserve for Covid 19 Impacts	1,000,000							
Less: 35% Req Resv+ Sick/Vacation Liability - change to 35% for FY15	15,042,375	15,457,434	16,221,444	15,722,171	15,937,286	16,294,011	16,620,314	16,963,181
Available Funds	13,306,006	12,607,608	12,568,848	13,642,186	13,689,409	13,120,445	12,010,020	10,329,313
Op Revenue increase%	-0.6%	3.4%	5.3%	-3.5%	1.5%	2.5%	2.3%	2.3%
Op Expense increase %	3.4%	2.5%	6.8%	5.1%	3.8%	3.7%	3.6%	3.6%
FB as % of revenue	78.0%	72.3%	70.4%	74.4%	73.9%	71.6%	68.2%	63.5%

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

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

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

	Actual FY 2019	Actual FY2020	Actual FY2021	Estimate FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027
Fund Balance 5/1	1,300,911	1,139,206	623,475	921,060	822,801	823,968	947,671	1,023,736	1,213,582
Revenue									
Property Tax Revenue	5,200,983	5,299,198	5,385,462	5,971,136	6,053,020	6,234,611	6,421,649	6,614,298	6,812,727
Fee Revenue	2,796,799	2,443,544	1,500,134	2,614,365	3,269,706	3,367,797	3,468,831	3,572,896	3,680,083
Contributions/Other	285,732	225,293	309,531	379,345	363,703	370,977	378,397	385,965	393,684
General Fund Transfer	308,500	300,490	302,000	43,500	54,730				
Close Equipment Reserve			176,112						
Interest Income	78,312	50,876	6,268	12,000	12,000	4,120	4,738	5,119	6,068
Total Current Revenue	8,670,326	8,319,401	7,679,507	9,020,346	9,753,159	9,977,505	10,273,615	10,578,278	10,892,562
Expenditures									
Operations and Maintenance	2,442,212	2,457,977	2,146,602	2,817,755	2,959,341	3,018,528	3,078,898	3,140,476	3,203,286
Salaries/Benefits	5,704,467	5,748,380	5,412,235	5,804,173	6,261,307	6,449,146	6,642,621	6,841,899	7,047,156
Adm Serv to City	173,352	177,775	183,835	186,677	191,344	196,128	201,031	206,057	211,208
Total Operating Expenses	8,320,031	8,384,132	7,742,672	8,808,605	9,411,992	9,663,802	9,922,550	10,188,432	10,461,650
Net Before Equip Reserve	350,295	(64,731)	(63,165)	211,741	341,167	313,703	351,065	389,846	430,912
Equipment Replacement	150,000	255,000	116,250	260,000	260,000	125,000	275,000	200,000	200,000
Net after Equip Reserve	200,295	(319,731)	(179,415)	(48,259)	81,167	188,703	76,065	189,846	230,912
Transfer to Golf Fund-Oper	127,000	196,000	23,000	50,000	80,000	50,000			
Transfer to Golf Fund-Levy	125,000	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)	(125,000)	(125,000)	
General Fund Transfer COVID			(500,000)						
Fund Balance 4/30	1,139,206	623,475	921,060	822,801	823,968	947,671	1,023,736	1,213,582	1,319,494
Fund Balance - Other Funds	\$ 1,698,401	\$ 1,759,065	\$ 2,002,792	\$ 2,293,503	\$ 2,016,304	\$ 2,039,553	\$ 1,402,917	\$ 1,023,099	\$ 1,041,382
Fund Balance as % of Oper Rev	33%	29%	38%	35%	29%	30%	24%	21%	22%
<i>(Target is 25 % all funds combined)</i>									
Prop Tax Revenue increase %	2.4%	1.9%	1.6%	10.9%	1.4%	3.0%	3.0%	3.0%	3.0%
Op Revenue increase %	2.5%	-12.6%	-38.6%	74.3%	25.1%	3.0%	3.0%	3.0%	3.0%
Op Expense increase %	0.8%	0.8%	-7.7%	13.8%	6.8%	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 2019	Actual FY2020	Actual FY2021	Estimates FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027
Fund Balance 5/1	199,878	359,153	362,321	287,877	249,461	249,499	191,829	230,008	50,960
Revenue									
Operating revenue	1,524,654	1,459,127	1,864,338	1,862,561	1,769,851	1,805,248	1,861,673	1,895,657	1,952,526
Contributions/Sale Proceeds	51,300								
Interest Income	9,939	9,681	2,789	1,370	0	0	0	0	0
Total Current Revenue	1,585,893	1,468,808	1,867,127	1,863,931	1,769,851	1,805,248	1,861,673	1,895,657	1,952,526
Less:									
Operations and Maintenance	942,020	858,797	975,932	1,095,877	952,365	992,742	1,015,328	1,028,042	1,043,839
Salaries/Benefits	629,941	629,580	658,196	706,635	732,147	726,541	740,914	748,605	763,412
Adm Serv to City	27,816	28,506	29,219	29,950	30,698	31,465	32,252	33,058	33,885
Total Operating Expenses	1,599,777	1,516,883	1,663,347	1,832,462	1,715,210	1,750,748	1,788,494	1,809,705	1,841,136
Net Before Capital & Debt	(13,884)	(48,075)	203,780	31,469	54,641	54,500	73,179	85,952	111,390
Capital Expense	87,510	12,740	52,658	57,000	38,183	70,000	160,000	390,000	50,000
Master Plan/Improvements	6,458	16,669	149,957	653,083					
Debt Service	94,873	115,348	98,609	102,885	96,420	92,170			
Total Capital/Debt Service	188,841	144,757	301,224	812,968	134,603	162,170	160,000	390,000	50,000
Net after Capital & Debt	(202,725)	(192,832)	(97,444)	(781,499)	(79,962)	(107,670)	(86,821)	(304,048)	61,390
Rec Transfer - Spec Purpose	125,000	125,000	125,000	125,000	125,000	110,000	125,000	125,000	
Recreation Fund Loan	110,000	(125,000)	(125,000)	(125,000)	(125,000)	(110,000)			
Other Revenue				693,083					
Recreation Fund Transfer	127,000	196,000	23,000	50,000	80,000	50,000			
Fund Balance 4/30	359,153	362,321	287,877	249,461	249,499	191,829	230,008	50,960	112,350
Fund Balance Target	\$ 237,884	\$ 220,321	\$ 280,069	\$ 279,590	\$ 265,478	\$ 270,787	\$ 279,251	\$ 284,349	\$ 292,879
Over (under) FB Target	\$121,269	\$142,000	\$7,808	(\$30,129)	(\$15,979)	(\$78,958)	(\$49,243)	(\$233,389)	(\$180,529)
Debt service coverage 1.25	1.19	1.28	2.30	0.79	1.40	1.13	N/A	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%	3.0%	-4.3%	27.8%	-0.1%	-5.0%	2.0%	3.1%	1.8%	3.0%
Op Expense increase %	4.6%	-5.2%	9.7%	10.2%	-6.4%	2.1%	2.2%	1.2%	1.7%

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 2020	ACTUAL FY 2021	ESTIMATE FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027
Fund Balance 5/1	\$ 7,573,629	\$ 7,371,707	\$ 8,045,041	\$ 9,730,750	\$ 10,270,787	\$ 11,115,019	\$ 12,021,757	\$ 12,950,722
Operating Revenue	\$ 7,945,196	\$ 9,075,617	\$ 9,865,838	\$ 8,869,634	\$ 9,030,834	\$ 9,195,981	\$ 9,365,162	\$ 9,538,477
Grant Revenue/Contributions								
Less: Operating Expenses	4,319,269	4,558,950	4,583,429	4,715,468	4,856,932	5,002,640	5,152,719	5,307,301
ERI Prepayment to Gen Fund			-	-	-	-	-	-
Debt service	2,427,849	2,443,333	2,296,700	2,314,129	2,029,670	786,603	783,478	785,103
Net before CIP	\$ 1,198,078	\$ 2,073,334	\$ 2,985,709	\$ 1,840,037	\$ 2,144,232	\$ 3,406,738	\$ 3,428,965	\$ 3,446,073
Total Transfer to Capital	1,400,000	1,400,000	1,300,000	1,300,000	1,300,000	2,500,000	2,500,000	2,500,000
Fund Balance 4/30	\$ 7,371,707	\$ 8,045,041	\$ 9,730,750	\$ 10,270,787	\$ 11,115,019	\$ 12,021,757	\$ 12,950,722	\$ 13,896,795
GASB 68 Adjustment								
Less: .33 (rev) + 1X debt serv+500K	\$ 5,549,764	\$ 5,938,287	\$ 6,052,427	\$ 5,741,108	\$ 5,509,845	\$ 4,321,277	\$ 4,373,981	\$ 4,432,800
Available Funds	1,821,943	2,106,754	3,678,323	4,529,679	5,605,174	7,700,480	8,576,740	9,463,995
Revenue increase%	-3.5%	14.2%	8.7%	-10.1%	1.8%	1.8%	1.8%	1.9%
Expense increase %	-7.5%	5.5%	0.5%	2.9%	3.0%	3.0%	3.0%	3.0%
Debt service coverage 1.25	1.49	1.85	2.30	1.80	2.06	5.33	5.38	5.39

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 2020	ACTUAL FY 2021	ESTIMATE FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027
Fund Balance 5/1	\$ 2,130,072	\$ 2,461,338	\$ 2,544,763	\$ 2,307,330	\$ 2,218,867	\$ 2,129,961	\$ 2,840,611	\$ 4,354,814
Transfer from Operating	1,400,000	1,400,000	1,300,000	1,300,000	1,300,000	2,500,000	2,500,000	2,500,000
Bond Proceeds								
Contributions/Donations								
Grant/SSA Revenue	3,930	3,927	3,927					
Interest	41,982	10,410	8,640	11,537	11,094	10,650	14,203	21,774
Total Revenue	\$ 1,445,912	\$ 1,414,337	\$ 1,312,567	\$ 1,311,537	\$ 1,311,094	\$ 2,510,650	\$ 2,514,203	\$ 2,521,774
Capital Improvements- #1 Only	947,581	1,138,005	1,550,000	1,400,000	1,400,000	1,800,000	1,000,000	1,400,000
Water Plant Project	167,065	192,907						
Fund Balance 4/30	\$ 2,461,338	\$ 2,544,763	\$ 2,307,330	\$ 2,218,867	\$ 2,129,961	\$ 2,840,611	\$ 4,354,814	\$ 5,476,588

Minimum Fund Balance Target \$1,000,000

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

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

	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATE FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027
Fund Balance 5/1	\$ 10,927,825	\$ 11,315,876	\$ 16,190,837	\$ 16,079,566	\$ 12,431,116	\$ 11,432,183	\$ 13,553,345	\$ 13,090,476
Revenue - Ongoing								
Real Estate Transfer Tax	\$ 1,256,265	\$ 2,735,405	\$ 2,500,000	\$ 1,600,000	\$ 1,624,000	\$ 1,648,360	\$ 1,673,085	\$ 1,698,182
Capital Improvements Levy	1,724,792	1,530,422	1,541,725	1,539,144	1,541,019	1,542,169	1,600,000	1,700,000
Home Rule Sales Tax (.5%)	459,617	540,745	530,400	1,122,016	1,144,456	1,167,345	1,190,692	1,214,506
Demolition Tax	30,000	24,000	30,000	24,000	24,000	24,000	24,000	24,000
Misc/Recycling	165,609	167,195	201,988	145,714	143,524	143,524	143,524	133,760
Interest	174,340	48,332	69,904	75,000	62,156	57,161	67,767	65,452
Total Taxes and Other Ongoing Revenue	\$ 3,810,623	\$ 5,046,099	\$ 4,874,017	\$ 4,505,874	\$ 4,539,155	\$ 4,582,559	\$ 4,699,068	\$ 4,835,900
Grants/Contributions	\$ 488,335	\$ 597,073	\$ 228,428	\$ 1,600,015	\$ 473,760			
ARPA Funding			1,323,151	1,323,151				
General Fund Transfer	3,000,000	3,892,640	2,050,000	550,000				
Proceeds from Land Sale								
Transfer from Other Funds	593,323		380,000	370,000				
.5% sales tax transfer: Balance above policy			500,000		212,843			
Grand Total Revenue	7,892,281	9,535,812	9,355,596	8,349,040	5,225,758	4,582,559	4,699,068	4,835,900
Less: Operating Expenses	2,750	3,370	98,802	79,825	82,220	84,686	87,227	89,844
Net before CIP	\$ 7,889,531	\$ 9,532,442	\$ 9,256,794	\$ 8,269,215	\$ 5,143,538	\$ 4,497,873	\$ 4,611,842	\$ 4,746,057
Forest Park Bluff/NBAR Repairs Option 3a	2,088,337							
Capital Projects #1 ONLY	5,413,143	4,657,481	9,368,065	11,917,665	6,142,471	2,376,711	5,074,711	1,849,711
Total Capital Expenditures	\$ 7,501,480	\$ 4,657,481	\$ 9,368,065	\$ 11,917,665	\$ 6,142,471	\$ 2,376,711	\$ 5,074,711	\$ 1,849,711
Fund Balance 4/30	\$ 11,315,876	\$ 16,190,837	\$ 16,079,566	\$ 12,431,116	\$ 11,432,183	\$ 13,553,345	\$ 13,090,476	\$ 15,986,821
<i>Minimum Fund Balance Target \$1,000,000</i>								

Current Forecast provides \$4.6 million per year ongoing

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

	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATE FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027
Fund Balance 5/1	\$ 1,017,680	\$ 1,756,550	\$ 1,344,273	\$ 2,133,027	\$ 2,687,272	\$ 1,981,898	\$ 2,784,715	\$ 3,603,440
MFT Allotment*	\$ 714,970	\$ 693,704	\$ 758,271	\$ 769,645	\$ 781,190	\$ 792,908	\$ 804,801	\$ 816,873
Rebuild Illinois Funds**		638,444	425,630					
Grant Revenue								
Interest	23,900	6,695	6,000	9,600	13,436	9,909	13,924	18,017
Total Revenue	738,870	1,338,843	1,189,901	779,245	794,626	802,817	818,725	834,890
Capital Expenses - MFT Allotment	-	1,751,120	257,270		1,500,000			1,500,000
Capital Expenses - Rebuild Illinois			143,877	225,000				
Total Capital Expenditures	-	1,751,120	401,147	225,000	1,500,000	-	-	1,500,000
Fund Balance 4/30	\$ 1,756,550	\$ 1,344,273	\$ 2,133,027	\$ 2,687,272	\$ 1,981,898	\$ 2,784,715	\$ 3,603,440	\$ 2,938,330
Total includes Rebuild Illinois Balance:		\$ 638,444	\$ 920,197	\$ 695,197	\$ 695,197	\$ 695,197	\$ 695,197	\$ 695,197

Unfunded Projects: Bridge improvements

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

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

Use of Rebuild Illinois Funds is different than MFT Allotment - IDOT released revised guidelines 10/16/20.

Lake Woodbine 2,500,000

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

	ACTUAL FY 2020	ACTUAL FY 2021	ESTIMATE FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027
Fund Balance 5/1	\$ 1,148,929	\$ 1,090,021	\$ 1,488,087	\$ 1,793,323	\$ 1,516,124	\$ 1,539,373	\$ 902,737	\$ 522,919
Revenue								
Grants/Contributions	\$ 27,865	\$ 112,135	\$ 138,314	\$ -	\$ -	\$ -	\$ -	\$ -
Park Impact Fees	15,668	151,024	62,672	31,336	15,668	15,668	15,668	15,668
Other	5,000							
Interest	22,055	3,761	4,000	6,465	7,581	7,697	4,514	2,615
Total Current Revenue	\$ 70,588	\$ 266,920	\$ 204,986	\$ 37,801	\$ 23,249	\$ 23,365	\$ 20,182	\$ 18,283
Transfer from General Fund		\$ 750,000	\$ 500,000					
Total Capital Expenditures- #1 Only	\$ 129,496	\$ 618,854	\$ 399,750	\$ 315,000	\$ -	\$ 660,000	\$ 400,000	\$ -
Fund Balance 4/30	\$ 1,090,021	\$ 1,488,087	\$ 1,793,323	\$ 1,516,124	\$ 1,539,373	\$ 902,737	\$ 522,919	\$ 541,202

Impact Fee forecast excludes Amberley Woods.

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 FY2023 are included in the annual budget. Additional detail is also provided for Capital Equipment scheduled for replacement in the FY23 fiscal year. The second list of projects – **denoted “Non Funded Projects”** – summarize projects for which funding has not been allocated in the Five Year Capital Improvement Program. These projects consist of Priority 1 projects not funded (4), lower priority projects (2 or 3), as well as projects for which outside funding would be needed to proceed (5).

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

Operating Budget Impact

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

City of Lake Forest, Illinois
FY23-27 Capital Improvement Program
FY '23 thru FY '27

FUNDED PROJECTS

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Capital Fund								
Sustainability Elements FY22	CM-SUST-FY22	1	228,000					228,000
City Council Chamber AV Improvements	CM-TV-01-19	1	20,000					20,000
Security Cameras - Internal /External	IT-01-23	1	72,000	72,000	72,000			216,000
Three Year Data Security Roadmap	IT-02-21	1	11,000					11,000
Work Orders System Implementation	IT-02-23	1	60,000					60,000
Audio Visual Conference Room Updates	IT-03-22	1	48,000	19,000				67,000
Snow Management	IT-03-23	1	20,000					20,000
Mobile App Version 2.0	IT-04-23	1	40,000		20,000			60,000
Software and Systems	IT-05-23	1	50,000					50,000
Deerpath Landscaping: Bridge Abutment & Ramp Areas	PK-PRK-01-21	1	90,000					90,000
Forest Park Beach Restoration	PK-PRK-01-23	1	325,000	275,000	30,000	360,000	330,000	1,320,000
South Park: Athletic Field Parking Lot	PK-PRK-02-12	1				700,000		700,000
Waveland Park: W Parking Lot Resurface & Expansion	PK-PRK-02-13	1	146,000					146,000
420 Sailboat Replacement	PK-REC-01-28	1	60,000					60,000
ELAWA WDC HVAC Improvements	PK-REC-02-24	1		175,000				175,000
Beach Crane Replacement	PK-REC-04-22	1	70,000					70,000
Athletic Field Improvements Design	PK-REC-10-02	1	464,000					464,000
Police Body and Squad Car Camera System	Police-1-23	1	120,650	49,711	49,711	49,711	49,711	319,494
Police Lunchroom Renovation	Police-1-25	1	100,000					100,000
Forest Park Bluff Slope Stabilization	PW-01-22	1	3,400,000					3,400,000
ADA Transition Plan	PW-02-23	1	50,000					50,000
* ELAWA Capital Maintenance	PW-BLD-01-17	1	100,000	50,000	40,000	40,000	25,000	255,000
Rec Center RTU Replacements	PW-BLD-01-23	1			50,000	50,000	50,000	150,000
Public Safety Fire Garage Roof Replacement	PW-BLD-02-11	1	420,000					420,000
* Gorton Capital Maintenance	PW-BLD-02-14	1	53,000	68,000	85,000	45,000	45,000	296,000
City Hall Fire Suppression 25HP Pump & Controls	PW-BLD-02-23	1		60,000				60,000
North Beach House Replace Cedar Shake Roof	PW-BLD-03-23	1			120,000			120,000
PSB Roofing Single-Ply Membrane & Two Roof Drains	PW-BLD-04-23	1				120,000		120,000
PSB Water Cooled Chiller Replacement	PW-BLD-05-23	1		110,000				110,000
Senior Center Air Cooled Chiller Replacement	PW-BLD-06-23	1				60,000		60,000
CROYA Roof Replacement With Mod. Bit.	PW-BLD-18-23	1					100,000	100,000
* Capital Equipment - General	PW-CEQ-01-09	1	530,000	500,000	500,000	500,000	500,000	2,530,000
Rockefeller/McCormick/Loch Ravine Design	PW-RAV-01-21	1	140,000					140,000
Rockefeller/McCormick/Loch Ravine Construction	PW-RAV-01-22	1		1,500,000				1,500,000
Washington Road Ravine Construction	PW-RAV-02-23	1		110,000				110,000
E. Westminster Ravine Outfall Repair	PW-RAV-03-23	1			100,000	1,000,000		1,100,000
Seminary Ravine Improvements - Design	PW-RAV-04-22	1	300,000					300,000
N Mayflower Ravine Improvements - Design	PW-RAV-07-23	1					100,000	100,000
* Annual Pavement Resurfacing Program	PW-RDB-01-09	1	750,000		1,000,000	1,000,000		2,750,000
Pedestrian Bridge Replacement - Illinois	PW-RDB-01-23	1	244,000					244,000
Gas Light LED Conversions	PW-RDB-02-19	1	85,000	50,000	50,000	50,000	50,000	285,000
Pedestrian Bridge Replacement - Woodland	PW-RDB-02-23	1	624,000					624,000
Off-Street: Forest Ave Parking Lot Resurfacing	PW-RDB-04-14	1	250,000					250,000
* Annual Pavement Patching Program (Potholes)	PW-RDB-06-14	1	100,000	150,000			200,000	450,000
* Concrete Streets Repair Project	PW-RDB-08-09	1	100,000				200,000	300,000

FUNDED PROJECTS

Source	Project #	Priority	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Pavement Management Program	PW-RDB-09-09	1	125,000					125,000
Waukegan & Everett Intersection- Metra Upgrades	PW-RDB-09-23	1	175,000					175,000
Deerpath Streetscape Project Design	PW-RDB-10-18	1	415,000					415,000
McLennon-Reed Bridge Repairs Design	PW-RDB-12-22	1	100,000					100,000
Bluff's Edge Bridge Repairs Design	PW-RDB-14-22	1			60,000			60,000
Bluffs Edge Bridge Repairs Construction	PW-RDB-14-23	1				700,000		700,000
RT. 60 Bike Path Construction (Academy-Field Dr)	PW-RDB-17-17	1	12,000	180,000				192,000
Elawa Parking Lot Resurfacing Design	PW-RDB-17-21	1	40,000					40,000
Storm Sewer Upgrade Design - Ahwahnee Rd	PW-STM-01-24	1	200,000					200,000
Storm Sewer Upgrade Construction - Ahwahnee Rd	PW-STM-01-25	1		2,100,000				2,100,000
Storm Sewer Upgrade Design - Onwentsia & Poplar	PW-STM-02-21	1				200,000		200,000
* Annual Storm Sewer Lining Program	PW-STM-06-09	1	180,000	200,000	200,000	200,000	200,000	980,000

Capital Fund Total

10,317,650 5,668,711 2,376,711 5,074,711 1,849,711 25,287,494

Cemetery Fund

Cemetery Maintenance Storage Building	PK-CEM-01-23	1	100,000					100,000
* Capital Equipment - Cemetery	PW-CEQ-04-09	1		33,000	100,000			133,000

Cemetery Fund Total

100,000 33,000 100,000 233,000

Emergency Telephone Fund

Portable Radios	Fire-05-19	1	50,000	50,000				100,000
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Emergency Telephone Fund Total

50,000 50,000 100,000

Golf Course Fund

Golf Course Parking Lot Improvements	PK-DGC-01-23	1			20,000	255,000		275,000
Deerpath Golf Course Hole 5 Bridge Replacement	PK-DGC-02-21	1		10,000	90,000			100,000
Deerpath Golf Course Hole 4 Bridge Replacement	PK-DGC-02-22	1		10,000		85,000		95,000
* Capital Equipment - Golf	PW-CEQ-03-09	1	38,183	50,000	50,000	50,000	50,000	238,183

Golf Course Fund Total

38,183 70,000 160,000 390,000 50,000 708,183

Grant-Contribution-Capital Fund

Waukegan & Everett Intersection- Metra Upgrades	PW-RDB-09-23	1	1,552,015					1,552,015
RT. 60 Bike Path Construction (Academy-Field Dr)	PW-RDB-17-17	1	48,000	473,760				521,760

Grant-Contribution-Capital Fund Total

1,600,015 473,760 2,073,775

Motor Fuel Tax Fund

* Annual Pavement Resurfacing Program	PW-RDB-01-09	1		1,500,000			1,500,000	3,000,000
Lake-Woodbine Bridge Reconstruction Design PH 1&2	PW-RDB-06-22	1	225,000					225,000

Motor Fuel Tax Fund Total

225,000 1,500,000 1,500,000 3,225,000

Park & Public Land Fund

Northcroft Park Tennis Surface Maintenance	PK-PRK-01-19	1			20,000			20,000
West Park Tennis Court Surface Maintenance	PK-PRK-01-22	1			40,000			40,000
Deerpath Park Tennis Surface Maintenance	PK-PRK-02-19	1	65,000					65,000
Forest Park: Playground Equipment Replacement	PK-PRK-02-21	1				400,000		400,000
Everett Park Tennis Court Surface Maintenance	PK-PRK-02-22	1			50,000			50,000

FUNDED PROJECTS

Source	Project #	Priority	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Elawa Park: Playground Equipment Replacement	PK-PRK-03-21	1			550,000			550,000
Townline Park Splash Pad	PK-PRK-03-23	1	250,000					250,000
Park & Public Land Fund Total			315,000		660,000	400,000		1,375,000
<hr/>								
Park and Recreation Fund								
* Capital Equipment - Parks & Recreation	PW-CEQ-05-09	1	210,000	75,000	225,000	150,000	150,000	810,000
Park and Recreation Fund Total			210,000	75,000	225,000	150,000	150,000	810,000
<hr/>								
Special Recreation Fund								
Townline Park Splash Pad	PK-PRK-03-23	1	50,000					50,000
* Multiple Buildings: ADA Compliance	PW-BLD-01-14	1	70,000	70,000	70,000	70,000		280,000
Special Recreation Fund Total			120,000	70,000	70,000	70,000		330,000
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Water and Sewer Fund								
* Capital Equipment - Water	PW-CEQ-02-09	1		90,000	55,000			145,000
* Annual Sanitary Sewer Lining Program	PW-SAN-05-09	1		150,000	150,000	150,000	150,000	600,000
Water Meter Replacement Project Design	PW-WAT-01-19	1		80,000				80,000
Membrane Module Evaluation/Replacement	PW-WP-03-10	1	215,000	270,000	400,000			885,000
Pump VFD Upgrade	PW-WP-13-21	1	160,000	247,000	265,000			672,000
Spruce Lift Station Emerg. Generator Replacement	PW-WP-19-21	1					300,000	300,000
Clean 42" and 24" Intake Lines	PW-WP-21-14	1				200,000		200,000
Valve Repairs	PW-WS-01-22	1		88,000	80,000	100,000	175,000	443,000
Green Bay Rd Watermain Replc. (Linden-Greenwood)	PW-WS-02-23	1			850,000			850,000
Deerpath Watermain Replacement (Ahwahnee-Golf)	PW-WS-04-22	1	1,025,000					1,025,000
E Woodland Rd Watermain Replc. (McKinley-Edgewood)	PW-WS-05-22	1		475,000				475,000
Basswood Rd Watermain Repl. (Blckthorn-Westleigh)	PW-WS-07-22	1				550,000		550,000
Lake Road Watermain Replacement (Deerpath-SBAR)	PW-WS-10-22	1					775,000	775,000
Water and Sewer Fund Total			1,400,000	1,400,000	1,800,000	1,000,000	1,400,000	7,000,000
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GRAND TOTAL			14,375,848	9,340,471	5,391,711	7,084,711	4,949,711	41,142,452
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Proposed F.Y. 2023 Capital Equipment

General Fund

Department	Unit #(s)	New / Replace	Item	Budget
Police	1	Replace	Large SUV Evidence Technician	\$50,000
	9	Replace	Mid-Size Police SUV	\$40,000
	23	Replace	Parking Scooter	\$30,000
Fire	201	Replace	Admin SUV	\$40,000
(Proposed Environmental Sustainability fund upcharge option for Hybrid (+ \$ 6,000))				
Building Maintenance	51	Replace	Walk-In Van	\$70,000
Sanitation	181	Replace	Rear-Load Garbage Truck	<u>\$300,000</u>
TOTAL:				\$530,000

Parks & Recreation Fund

Department	Unit #(s)	New / Replace	Item	Budget
Forestry	642	Replace	21" Chipper	<u>\$210,000</u>
TOTAL:				\$210,000

Water Fund

Department	Unit #	New / Replace	Item	Budget
No Items				

Golf Fund

Department	Unit #(s)	New / Replace	Item	Budget
Golf	833	Replace	Workman Cart	\$26,000
	832	Replace	Range Cart	<u>\$12,183</u>
TOTAL:				\$38,183

Cemetery Fund

Department	Unit #(s)	New / Replace	Item	Budget
No Items				

City of Lake Forest, Illinois
FY23-27 Capital Improvement Program
FY '23 thru FY '27

**NON-FUNDED
PROJECTS**

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Capital Fund								
Universal Crossover	CM-CC-01-21	5			400,000			400,000
TTD Tenant Space Renovation	CM-CC-02-22	4		32,500				32,500
PSB Garage Door Replacement Phase 1 East Side	FIRE-01-23	4	200,000					200,000
PSB Garage Door Replacement Phase 2 West Side	FIRE-02-23	4		220,000				220,000
Ambulance 4242	Fire-07-21	4		150,000	150,000			300,000
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 Offices	Fire-19-21	4					200,000	200,000
Phone/Voicemail System Replacement	IT-01-15	2		110,000				110,000
Parking Technology Availability and Notification	IT-06-23	2	40,000					40,000
Forest Park Beach Native Vegetation Planting	PK-PRK-02-23	5		77,000	77,000	15,000	15,000	184,000
Recreation Office Reconfiguration	PK-REC-01-22	4	159,875					159,875
Sailboat Compound Expansion	PK-REC-01-27	4	60,000					60,000
ELAWA WDC/Cottage Capital Maintenance	PK-REC-02-23	4			75,000	50,000		125,000
Recreation Center Replacement	PK-REC-10-01	5					2,618,674	2,618,674
Athletic Field Improvements Construction	PK-REC-10-03	5		11,909,634				11,909,634
Public Safety Building Cameras	Police-1-24	2		62,500				62,500
Police Locker Room Renovation	Police-1-26	4				56,000	620,000	676,000
Deerpath Streetscape Project	PW-01-21	5			555,000			555,000
Laurel Ave Bike Path Project	PW-04-21	4		100,000				100,000
Meadowood/Summerfield Ped. Path	PW-05-21	4	115,000					115,000
CNW Fire Protection System	PW-BLD-01-19	4			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
PSB Slag-Coal-Tar Roof Replacement	PW-BLD-07-23	4					420,000	420,000
Volwiler Asphalt Roof Replacement	PW-BLD-08-23	4					50,000	50,000
MS Flooring, Carpet Replacement	PW-BLD-09-23	2		100,000				100,000
Volwiler Carpet & Flooring Replacement	PW-BLD-10-23	2		95,000				95,000
Senior Center Flooring, Wall, & Ceiling Finishes	PW-BLD-11-23	2				90,000		90,000
PSB Wall Finishes, Paint, Flooring	PW-BLD-12-23	2				101,500		101,500
PSB Flooring Vinyl Tile (VCT)	PW-BLD-13-23	2				60,000		60,000
Rec Flooring, Paint, Carpet	PW-BLD-14-23	2				275,000		275,000
Senior Center Alarm System Upgrade	PW-BLD-15-23	4				75,000		75,000
City Hall Exterior Walls Prep & Paint	PW-BLD-16-23	4					100,000	100,000
Sterling Hall Replace Vinyl (VCT) Flooring	PW-BLD-17-23	2					75,000	75,000
Northcroft Park Warming House Panel Replacement	PW-BLD-28-20	2	60,000					60,000
Seminary Ravine Improvements - Construction	PW-RAV-04-23	5		500,000	500,000	500,000	500,000	2,000,000
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	5			150,000		3,260,000	3,410,000
Off-Street: Mun. Services Parking Lot Resurfacing	PW-RDB-04-23	2					450,000	450,000
Off-Street: Westminster to Woodland Parking Lot	PW-RDB-05-23	2			800,000			800,000
Off-Street: South Commuter (Bus Lot) Parking Lot	PW-RDB-06-23	4		200,000				200,000
Westleigh Rd (N.Shore) Ped Bridge Deck Replacement	PW-RDB-07-16	4				70,000	700,000	770,000

NON-FUNDED PROJECTS

Source	Project #	Priority	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Whispering Oaks Sidewalk Connections	PW-RDB-07-23	5	85,000					85,000
CNW Paver Restoration	PW-RDB-10-19	4				187,000		187,000
Annual Pavement Reconstruction Program	PW-RDB-10-23	4	100,000		1,400,000	1,400,000		2,900,000
TTD Paver Restoration	PW-RDB-11-19	4				261,000		261,000
Waukegan & Everett Intersection Improvements	PW-RDB-12-13	5		1,450,000	1,814,145			3,264,145
McLennon-Reed Bridge Repairs Construction	PW-RDB-12-23	4		1,300,000				1,300,000
Annual Additional Pavement Patching Program	PW-RDB-13-23	4	200,000		200,000	200,000		600,000
Pavement Management Program	PW-RDB-15-23	4				140,000		140,000
Elawa Parking Lot Resurfacing Construction	PW-RDB-17-22	4		325,000				325,000
Waukegan & Westleigh Intersection Improvements	PW-RDB-27-09	5				885,000		885,000
Storm Sewer Improvements (Small Projects)	PW-STM-01-23	4		30,000	350,000			380,000
Stormwater Management Study Update	PW-STM-02-23	4			75,000			75,000
Storm Sewer Lining (Additional)	PW-STM-03-22	4	0	0		0		0
Storm Sewer Upgrade Cherokee Rd: Grandview-Timber	PW-STM-03-23	2					75,000	75,000
Storm Sewer Upgrade Construction-Onwentsia&Poplar	PW-STM-04-23	4					2,100,000	2,100,000
Storm Sewer Upgrade - Edgewood & Spruce	PW-STM-24-09	2					70,000	70,000
Storm Sewer Upgrade Beverly Pl: Glenwood-Westleigh	PW-STM-26-09	2					350,000	350,000
Capital Fund Total			1,174,875	16,778,634	6,941,145	5,440,500	11,603,674	41,938,828

Cemetery Fund

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

Grant-Contribution-Capital Fund

Deerpath Streetscape Project	PW-01-21	5			2,220,000			2,220,000
Seminary Ravine Improvements - Construction	PW-RAV-04-23	5		500,000	500,000	500,000	500,000	2,000,000
Telegraph Rd Train Sta Underpass Dsn. & Const.	PW-RDB-03-13	5			600,000		7,200,000	7,800,000
Whispering Oaks Sidewalk Connections	PW-RDB-07-23	5	140,000					140,000
Waukegan & Westleigh Intersection Improvements	PW-RDB-27-09	5				2,400,000		2,400,000
Grant-Contribution-Capital Fund Total			140,000	500,000	3,320,000	2,900,000	7,700,000	14,560,000

Grant-Contribution-PPL

South Park Improvements	PK-PRK-05-20	5			450,000			450,000
Grant-Contribution-PPL Total					450,000			450,000

Grant-Federal-Capital Fund

Waukegan & Everett Intersection Improvements	PW-RDB-12-13	5			2,083,441			2,083,441
Grant-Federal-Capital Fund Total					2,083,441			2,083,441

Grant-Federal-MFT

Lake-Woodbine Bridge Reconstruction	PW-RDB-19-09	5			2,000,000			2,000,000
Grant-Federal-MFT Total					2,000,000			2,000,000

Motor Fuel Tax Fund

Lake-Woodbine Bridge Reconstruction	PW-RDB-19-09	5			500,000			500,000
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NON-FUNDED PROJECTS

Source	Project #	Priority	FY '23	FY '24	FY '25	FY '26	FY '27	Total
Motor Fuel Tax Fund Total					500,000			500,000
Park & Public Land Fund								
Townline Park: Basketball Court Addition	PK-PRK-01-16	2					150,000	150,000
Waveland Park: Picnic Shelter Renovation	PK-PRK-03-13	2				125,000		125,000
Forest Park Trail Addition/Boardwalk	PK-PRK-04-20	5	950,000					950,000
South Park Improvements	PK-PRK-05-20	5		75,000	450,000			525,000
West Park Irrigation System Installation	PK-PRK-09-15	2					75,000	75,000
Park & Public Land Fund Total			950,000	75,000	450,000	125,000	225,000	1,825,000
Special Recreation Fund								
Recreation Office Reconfiguration	PK-REC-01-22	4	40,000					40,000
Recreation Center Replacement	PK-REC-10-01	5					26,451	26,451
Special Recreation Fund Total			40,000				26,451	66,451
Water and Sewer Fund								
* Overhead Sewer Cost Share Program	COMDEV-01-13	2	15,000	15,000	15,000	15,000	15,000	75,000
Waukegan & Everett Intersection Improvements	PW-RDB-12-13	5			450,000			450,000
* Smoke Testing Program	PW-SAN-01-20	2	50,000					50,000
* Manhole Lining and I&I Repairs	PW-SAN-02-20	2		500,000				500,000
Sanitary Sewer Lining (Additional)	PW-SAN-02-23	4	150,000					150,000
Water Meter Replacement Project	PW-WAT-01-22	4			3,370,000	2,840,000		6,210,000
Foster Pl Watermain Replc. (Green Bay-Butler)	PW-WAT-03-11	2					675,000	675,000
College Rd Watermain Replc. (Illinois-Sheridan)	PW-WAT-10-10	2					600,000	600,000
McKinley Rd Watermain Replc.(Woodland to Illinois)	PW-WAT-34-09	2					250,000	250,000
Elevated Tank /Painting	PW-WP-04-11	4		20,000	650,000			670,000
Field Ct Watermain Replacement (Magnolia Ln)	PW-WS-01-23	4	230,000					230,000
Deerpath Watermain Replacement (Oakwood - Western)	PW-WS-03-22	5			250,000			250,000
Spring Ln Watermain Replacement (Mayflower-Lake)	PW-WS-03-23	2			225,000			225,000
Valve Repairs (Additional)	PW-WS-04-23	4	100,000					100,000
Lawrence Ave Watermain Replc. (Oak Knoll-Kimmer)	PW-WS-08-22	4				475,000		475,000
Water and Sewer Fund Total			545,000	535,000	4,960,000	3,330,000	1,540,000	10,910,000
GRAND TOTAL			2,849,875	17,888,634	20,704,586	12,095,500	21,095,125	74,633,720

CITY OF LAKE FOREST
FISCAL YEAR 2023 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 FY2023 City-wide Revenue	% of FY2023 General Fund Revenue	Estimated Growth over Prior Year
1	Property Taxes	33.36%	54.39%	3.14%
2	Internal Service Charges	9.88%	2.07%	2.25%
3	Inter-fund Transfers	9.13%	n/a	n/a
4	Water/Sewer Charges	8.41%	n/a	2.50%
5	Investment Income	6.72%	.16%	n/a
6	Sales Taxes	3.93%	7.01%	11.97%
7	Parks/Recreation Fees	3.29%	n/a	11.70%
8	Municipal Utility Taxes	3.06%	7.66%	-2.93%
9	Grant Revenue	2.94%	n/a	n/a
10	Income Tax	2.11%	5.28%	31.25%
11	Golf Course Fees	1.77%	n/a	8.17%
12	Real Estate Transfer Tax	1.61%	n/a	14.29%
13	Motor Vehicle Licenses	1.29%	3.24%	3.29%
14	Building Permits	1.21%	3.02%	n/a
15	Sanitation Fee	.93%	2.34%	n/a
16	Public Safety Pension Fee	.59%	1.48%	n/a
	TOTAL	89.08%	86.66%	

On the following pages, a detailed description of these revenue sources is provided along with the assumptions incorporated in the FY2023 budget projection.

1. Property Tax

Budget Estimate: \$33,193,213

As a home-rule municipality, the City may impose any type of property tax levy without a rate limitation, except where specifically prohibited by State Statute. The City Council adopts a tax levy ordinance, which must be filed by the last Tuesday of each December with the County Clerk. The County determines the property tax rate required to generate the taxes approved in the levy ordinance. This rate is imposed equally upon all taxable properties based on the equalized assessed valuation (EAV). The County is required by Statute to collect real estate taxes on behalf of the City. The collection rate for this revenue source is nearly 100%, making it a reliable, stable and predictable revenue source. The FY2023 estimate is based on the 2021 tax levy, which reflected a 2.50% increase over the 2020 levy extension, as well as Tax Increment Financing (TIF) Proceeds and Special Service Area tax levies.

2. Internal Service Charges

Budget Estimate: \$9,827,684

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

3. Inter-fund Transfers

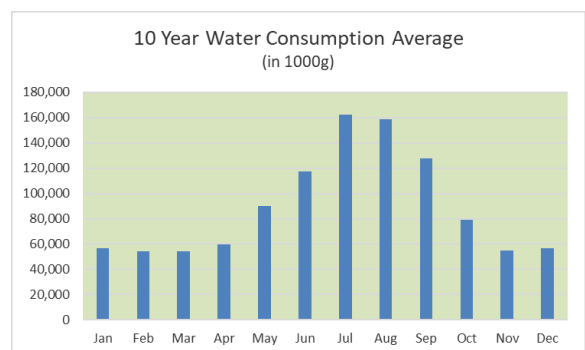
Budget Estimate: \$9,087,829

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

4. Water and Sanitary Sewer Charges

Budget Estimate: \$8,365,869

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 assessed will remain at FY22 levels, with a projected 2.50% increase in revenue based on a rolling five-year history of consumption. Water sales are extremely volatile due to the impact weather has on summer consumption, as shown in this chart:



5. Investment Income

Budget Estimate: \$ 6,684,592

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 FY23 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: \$3,906,010

The City receives a 1.00% municipal tax on sales within the City that is deposited to the General Fund and a home rule sales tax, increased from .50% to 1.00% effective July 1, 2019. These taxes are collected by the Illinois Department of Revenue and remitted to the City on a monthly basis. One half of the home rule sales tax revenue is deposited into the 2004B/2011B Storm Debt Service Fund to pay debt service on bonds issued for storm sewer improvements. The other half of the home rule sales tax is deposited into the Capital Improvements Fund. For FY23, the City has projected a nearly 12% increase in sales tax revenues compared to the FY22 budget as sales continue to return to pre-COVID levels.

7. Parks and Recreation Fees

Budget Estimate: \$3,269,706

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 FY23 Budget assumes programming will return to pre-COVID levels. The department will implement expense reductions if programming fees cannot be realized.

8. Municipal Utility Taxes

Budget Estimate: \$3,043,162

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

9. Grant Revenue

Budget Estimate: \$2,923,166

City departments pursue grant opportunities as they become available, with an emphasis on grant funding for capital projects. Only grants that have been awarded are included in the budget. The FY23 Budget includes grant funds associated with Metra Upgrades at the west train station, Route 60 bike path design and the second installment of American Rescue Plan Act (ARPA) funds awarded to the City.

10. Income Tax

Budget Estimate: \$2,100,000

The City has received income tax distributions since 1969 through the State of Illinois pursuant to a funding partnership (Local Government Distributive Fund – LGDF). Until January 2011, cities and counties in Illinois received 10% of the total state income tax revenues through LGDF, allocated on a per capita basis. From January 2011 through June 2017, the municipal allocation was reduced to 8% with the State opting not to share revenues generated from an increase in State income tax rates. The State of Illinois' Fiscal Year 2018 Budget imposed a further 10% reduction in income tax distributions to local governments followed by a 5% reduction for SFY2019 and 20, with no reduction in SFY21 due to a planned November 2020 referendum for a graduated income tax. For SFY 21 and 22, despite the failure of the graduated income tax referendum, the LGDF allocation has been 8% of total revenues. Income

tax revenues increased significantly throughout the pandemic, due to the taxation of enhanced unemployment benefits. For FY23, the City has resumed budgeting LGDF distributions of 8% with no additional reduction.

11. Golf Course Fees

Budget Estimate: \$1,764,617

Similar to the Water and Sanitary Sewer Fund, the Deerpath Golf Course is operated as an Enterprise (self-supporting) fund. Effective January 1, 2015, the City entered into an operating agreement with Kemper Sports Management to operate the golf course. The COVID pandemic had a very positive impact on golf course revenues due to good weather and a general desire to seek outdoor activities without group gatherings. The FY23 budget forecasts an 8.17% increase in revenue due to a major State-funded capital project in FY22 that impacted **drivers' ability to access the golf course throughout the summer.**

12. Real Estate Transfer Tax

Budget Estimate: \$1,600,000

The City assesses a tax of \$4 per \$1,000 on the transfer of real estate. The tax revenue is deposited into **the Capital Improvements Fund to support the City's Five Year Capital Improvement Program.** Similar to housing sales around the country, the City experienced a record-breaking number of sales in FY21 and is on pace to potentially match that record in FY22. Over the past two years, more than 1,200 single family residential homes have changed ownership, representing 15.4% of the total households. The FY23 Budget anticipates revenue more consistent with pre-COVID levels, but an increase compared to the conservative amount budgeted for FY22.

13. Motor Vehicle License Fees

Budget Estimate: \$1,286,000

City Code requires all motor vehicles registered in the City to display a Lake Forest vehicle sticker. The vehicle sticker period is May 1 to April 30. The fee for a passenger vehicle is \$85 per year. No increase in the fee is projected for FY23, but a small increase in revenue is forecast due to a Finance department initiative in FY22 to improve compliance.

14. Building Permits

Budget Estimate: \$1,200,000

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

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 FY23.

16. Public Safety Pension Fee

Budget Estimate: \$590,000

The City imposes a public safety pension fee as a source of funding police and fire pension obligations. **The fee is assessed quarterly on the City's utility bill. No increase in the fee or revenue is projected for FY23.**

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
Fund 101 - GENERAL					
311.01-00	CURRENT LEVY - PROP TAX	14,269,445	14,341,044	14,272,818	14,738,042
311.03-00	SSA TAX	54,569	54,565	54,565	54,565
311.04-00	FIREFIGHTER PENSION TAX	1,885,923	2,226,318	2,339,859	2,339,403
311.05-00	POLICE PENSION TAX LEVY	2,677,866	2,988,076	3,139,164	3,188,755
311.08-00	IMRF	620,285	637,595	633,092	646,529
311.09-00	SOCIAL SECURITY	620,285	637,594	633,092	646,529
312.01-00	REPLACEMENT OF PERS PROP	122,577	75,000	186,317	140,000
312.09-00	INCOME TAX	2,351,782	1,600,000	2,668,975	2,100,000
312.10-00	TELECOMMUNICATIONS	820,169	850,000	739,477	740,000
312.11-00	LOCAL USE TAX	871,625	300,000	706,332	551,603
312.11-01	CANNABIS TAX	19,012	12,240	29,000	29,000
312.12-00	MUNICIPAL SALES AND USE	2,175,264	2,427,775	2,820,190	2,783,994
313.02-01	ELECTRICITY	1,111,314	1,128,353	1,133,042	1,115,750
313.02-02	GAS	797,699	820,072	892,481	816,797
313.02-03	WATER	373,333	336,462	423,835	370,615
313.06-00	HOTEL/MOTEL TAX	89,400	237,539	366,000	373,320
318.03-00	ROAD AND BRIDGE	231,522	230,000	237,827	230,000
321.01-00	ELECTRICAL CONTRACTOR LIC	420	420	480	480
321.02-00	ALCOHOLIC BEVERAGE LIC	80,726	90,000	94,025	92,500
321.03-00	HEALTH LICENSE	7,050	25,000	26,000	25,000
321.04-00	VENDING MACHINE LIC	7,505	7,500	7,200	6,500
321.05-00	HEAT/AC CONTRACTOR LIC	3,360	3,000	2,640	2,640
321.20-00	OTHER BUSINESS LICENSE	3,535	1,250	4,795	3,588
321.20-01	MOTOR VEHICLE	1,203,610	1,245,000	1,300,000	1,286,000
321.70-01	DOG/CAT LICENSES	31,148	31,209	33,475	33,810
322.10-01	BUILDING PERMITS PRIMARY	1,747,309	967,000	1,750,000	1,200,000
322.10-24	RECORDING FEES	1,560	2,000	2,600	2,000
322.10-25	BUILDING PERMIT SECONDARY	254			
322.30-05	NORTH BEACH PARKING	10,290	19,000	36,880	25,000
322.40-01	LANDSCAPE LICENSE	30,525	30,000	43,892	41,500
322.70-02	SPECIAL EVENTS	125	2,000	2,000	2,000
322.70-04	SPECIAL EVENTS - STREETS		1,000	250	500
322.70-05	SPECIAL EVENTS - POLICE		2,000	200	2,000
322.70-06	SPECIAL EVENTS - FIRE		500	1,000	500
332.08-00	STATE GRANT	2,049		2,030	
333.03-00	CANINE GRANT	4,900	4,900	4,900	6,000
333.05-00	GRANTS	1,789			
336.01-00	CONTRIBUTIONS/DONATIONS			200	
336.01-17	COVID-19 GRANTS & REIMBURSEM	848,847		203,482	
341.01-01	DAMAGE TO PROP/SERVICES	16,558	5,000	7,000	5,000
341.01-02	BRUSH REMOVAL	2,935	1,000	2,000	1,200

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
341.01-07	SALE OF SCRAP METAL		500		500
341.02-01	PARKING DECALS	149,133	325,000	196,500	250,000
341.02-02	UNLIMITED PARKING	34,000	31,000	28,000	31,000
341.02-03	MILWAUKEE RR/EVERETT LOT	7,351	130,000	34,200	60,000
341.02-04	WESTMINSTER LOT	2,742	10,000	12,300	15,000
341.02-05	OAKWOOD LOT	7,780	40,000	26,550	29,000
341.03-01	MS VENDING MACHINES	4,399	5,500	5,000	5,000
341.03-04	TELEGRAPH RD DEPOT	1,075	2,700		
341.03-06	CNW TENANTS	13,490	9,227	11,625	11,799
341.03-07	QUARTA LOT LF BANK	71,939	73,157	73,018	74,113
341.03-08	MUSIC INSTITUTE	43,000	44,182	44,182	44,845
341.03-12	SITE IMPROVEMENTS	8,881	5,921	5,921	
341.03-13	COMMON AREA MAINTENANCE	945	630	630	
341.03-14	TENANT LEASES	1,190	39,836	40,076	40,677
341.03-15	SITE IMPROVEMENTS	12,254	8,169	8,169	
341.03-16	COMMON AREA MAINTENANCE	1,330	887	887	
341.04-02	VITAL STATISTICS	29,958	27,500	30,862	26,500
341.10-01	SITE GRADING PERMIT	103,915	65,000	98,000	90,000
341.10-02	WATER SHED DEV PERMIT	37,329	15,000	6,000	25,000
341.10-03	ELEVATOR INSPECTION FEE	49,670	50,000	50,000	50,000
341.10-04	BANNOCKBURN PLAN REVIEW	17,178	30,000	30,000	30,000
341.10-05	LK BLUFF INSPECTION	35,822	35,887	35,676	36,033
341.10-06	BUILDING REVIEW FEE (BRB)	20,804	10,000	18,000	15,000
341.10-09	COPIES	3,220	750	1,000	850
341.10-10	HIST PRESERVATION COMM	19,064	10,000	10,000	10,000
341.10-11	PLAN COMMISSION FEE (PC)	6,035	6,000	4,000	5,000
341.10-12	ZONING BOARD OF APPEALS	5,697	4,200	4,500	4,000
341.10-13	MAPS			11	
341.10-14	TREE REMOVAL PERMIT	51,594	30,000	44,000	40,000
341.10-15	MAINTENANCE OF PROPERTY	1,137	500	2,000	750
341.15-00	ENGINEERING SERVICE	32,702	15,000	30,000	25,000
341.15-10	PW IMPACT FEE	22,339	2,392	43,297	9,812
341.15-20	CBD SNOW REMOVAL	9,837	11,000	10,000	11,000
341.15-21	ROUTE 43/60 SNOW REMOVAL IG/	93,131		70,743	70,743
341.15-30	GRASS/LEAF BAG/STICKERS	50,420	40,000	40,000	40,000
341.15-31	SPECIAL SANITATION PICKUP	23,520	20,000	25,000	20,000
341.15-32	RECYCLING BINS	7,609	3,300	3,100	3,300
341.20-01	AMBULANCE FEES	595,364	844,293	816,560	824,726
341.20-05	FIRE PREVENTION INSPECT	1,993	12,526	3,500	3,500
341.20-06	AMBULANCE - LAKE BLUFF	560,574	616,412	591,412	475,000
341.20-07	AMBLNCE - RFPD(KNOLLWOOD)	248,000	252,960	255,890	262,287
341.20-08	FIRE & EMRGNCY IMPACT FEE	27,998	2,918	54,020	12,242
341.20-09	GEMT AMBULANCE FEES	86,144	40,000	76,549	61,200

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
341.20-10	LAKE FOREST HOSPITAL SUPPORT	877		877	877
341.30-08	POLICE - MISC FEES	1,246	600	19,000	12,500
341.30-09	FALSE ALARMS - POLICE	1,900	1,500	1,100	1,100
341.30-10	POLICE IMPACT FEE	42,958	4,396	78,972	17,897
341.30-11	ADMIN HEARING COURT FEES	3,280	6,000	4,200	5,190
341.30-13	SRO COST SHARE	50,109	53,307	57,507	58,595
341.30-14	HEARING OFFICER	22,485	40,000	15,500	22,500
341.90-01	FINANCE/ADMIN SERVICES	784,649	804,266	804,266	824,372
349.06-09	SANITATION FEE	932,034	930,000	930,000	930,000
351.01-00	FINE- CITY ORDINANCE	138,654	120,000	120,000	120,000
351.02-00	FINE - CIRCUIT COURT	116,207	85,000	78,000	87,000
351.04-00	FINE- ANIMAL/BURNING	365	1,000	575	550
351.07-00	VIOLATIONS COM DEV	5,500	4,000	8,000	5,500
361.01-00	INTEREST ON INVESTMENTS	109,412	150,000	100,000	65,000
370.01-00	CABLE FRANCHISE	499,449	500,000	498,230	501,949
370.03-00	ACTIVITIES - CROYA	(7,206)	43,000	43,000	43,000
370.03-01	CROYA RENTAL FEES		5,500	5,500	5,500
370.04-00	CROYA SERVICES	97,500	75,000	75,000	75,000
370.10-22	BOND REDEMPTIONS	38,430	25,000	71,000	35,000
372.11-00	PUBLIC SAFETY PENSION FEE	584,816	590,000	590,000	590,000
379.10-00	OTHER REVENUE	55,375	20,000	20,000	20,000
392.01-00	SALE OF PROPERTY	4,163			
ESTIMATED REVENUES - FUND 101		39,079,331	37,671,328	41,163,020	39,736,527
Fund 120 - FLEX					
361.01-00	INTEREST ON INVESTMENTS	40	50	40	40
ESTIMATED REVENUES - FUND 120		40	50	40	40
Fund 201 - PARK AND PUBLIC LAND					
331.13-00	FEDERAL GRANT	112,135		138,314	
349.01-01	PARK DEVELOPMENT	151,024	31,336	62,672	31,336
361.01-00	INTEREST ON INVESTMENTS	3,761	2,500	4,000	6,465
391.01-01	INTERFUND TRANSFER	750,000		500,000	
ESTIMATED REVENUES - FUND 201		1,016,920	33,836	704,986	37,801
Fund 202 - MOTOR FUEL TAX					
312.04-00	MOTOR FUEL TAX ALLOTMENT	693,704	758,271	758,271	769,645
332.09-00	REBUILD ILLINOIS GRANT	638,444		425,630	
361.01-00	INTEREST ON INVESTMENTS	6,695	3,000	6,000	9,600
ESTIMATED REVENUES - FUND 202		1,338,843	761,271	1,189,901	779,245

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
Fund 205 - EMERGENCY TELEPHONE					
349.04-00	TELEPHONE 911	435,032	440,000	430,532	430,000
361.01-00	INTEREST ON INVESTMENTS	3,010	3,000	2,298	2,500
379.10-00	OTHER REVENUE			375,501	86,137
ESTIMATED REVENUES - FUND 205		438,042	443,000	808,331	518,637
Fund 210 - SENIOR RESOURCES					
336.02-00	FOUNDATION SUPPORT	52,500	128,150	128,150	70,000
336.08-00	LAKE BLUFF CONTRIBUTION	78,504	70,325	94,259	95,319
336.17-00	CAR DONATION	34,000	34,000	34,000	34,000
340.02-00	MEMBERSHIP DUES	27,205	33,000	25,140	33,000
340.04-00	TRIPS	963	29,000	21,000	29,000
340.14-00	MEALS/PARTIES	4,056	34,000	22,500	34,000
340.15-00	CLASSES/LECTURES	15,997	21,000	22,000	21,000
340.16-00	SENIOR CAR USER FEE	947	3,000	2,600	3,000
340.19-00	ROOM CONTRACTS	70	3,000	300	1,500
340.23-00	MASSAGE THERAPY FEES	40	6,000	115	
340.24-00	PODIATRY - ROOM RENTAL	750	1,500	1,275	1,500
340.26-00	WOMEN'S CLUB RAFFLE	274			
340.27-00	CLASSES/LECTURES SPONSORS	3,950	3,000	3,400	4,000
340.28-00	MEALS/PARTIES SPONSORS	550	10,000	8,000	10,000
361.01-00	INTEREST ON INVESTMENTS	759	3,500	638	3,500
379.10-00	OTHER REVENUE	1,146			
391.01-00	INTERFUND TRANSFER			4,500	
391.01-01	(LF) GENERAL FUND	253,513	272,760	251,570	254,253
391.11-01	SUPPORT SERVICES SUBSIDY		10,000		10,000
ESTIMATED REVENUES - FUND 210		475,224	662,235	619,447	604,072
Fund 220 - PARKS AND RECREATION					
311.01-00	CURRENT LEVY - PROP TAX	4,686,917	5,254,086	5,254,086	5,327,673
311.08-00	IMRF	286,954	296,025	296,025	300,174
311.09-00	SOCIAL SECURITY	286,954	296,025	296,025	300,173
311.11-00	SPECIFIC PURPOSE	124,637	125,000	125,000	125,000
312.01-00	REPLACEMENT OF PERS PROP	57,390	40,000	60,000	60,000
336.01-00	CONTRIBUTIONS/DONATIONS	250	2,000	2,500	2,000
336.01-10	REGATTA		18,920	25,075	23,933
336.01-11	PARKS CONTRIBUTIONS	1,296	5,000	5,000	5,000
336.01-12	WILDLIFE CENTER CONTRIBUTIONS	170,000	196,270	196,270	191,270
336.01-14	STIRLING HALL DEVELOPMENT	1,000		1,000	
336.01-15	DANCE	181			
336.01-16	ADOPT A PARK	41,850	35,000	40,000	40,000
336.01-18	FORESTRY CONTRIBUTIONS			18,000	11,000
346.08-01	SFIF - SOCCER	4,460	4,450	9,970	9,850

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
346.08-02	SFIF - FIELD SPORTS	5,160	4,000	9,680	9,640
346.08-03	SFIF - FOOTBALL	2,334	2,840	5,270	5,000
346.08-04	SFIF - BASEBALL/SOFTBALL	2,260	4,240	3,670	3,600
346.09-02	TAE KWON DO	5,891	14,872	14,872	13,674
346.10-04	BASKETBALL - HOUSE LEAGUE	22,637	53,811	78,455	79,995
346.10-05	GIRLS VOLLEYBALL	4,449	9,308	5,084	7,860
346.10-06	BASKETBALL-SPECIAL	2,102	12,330	13,495	17,902
346.10-08	GYMNASTICS	1,673	10,080	12,712	12,540
346.10-09	WORKSHOPS/ACTIVITIES	980	22,932	14,800	23,056
346.10-10	FLAG FOOTBALL-BOYS	33,894	42,291	56,300	56,300
346.10-11	HURRAY FOR SUMMER	491	50,849	90,165	82,244
346.10-12	BASEBALL HOUSE LEAGUE	46,690	78,293	181,686	225,180
346.10-13	BASEBALL/SOFTBALL SPECIAL	(60)			
346.10-14	SOFTBALL-HOUSE LEAGUE		4,512	7,548	27,360
346.10-17	SPORTS CAMP - YOUTH	4,532	4,770	4,770	4,920
346.10-18	SUPERSTARS CAMP	2,245	190,854	93,712	184,464
346.10-19	LACROSSE	322	1,848	11,524	11,560
346.10-21	TACKLE FOOTBALL	37,541	50,832	91,646	99,965
346.10-22	CHILDREN'S CREATIVE ARTS	11,496	30,908	24,630	33,902
346.10-23	SATELLITE CENTER	1,600	48,928	27,126	53,972
346.10-24	KARATE	26,666	36,144	36,144	41,378
346.10-25	SAILING	206,526	230,074	275,587	260,074
346.10-26	BEACH		12,264	3,593	9,125
346.10-27	ADAPTIVE SAILING PROGRAM		3,370		3,000
346.10-28	TENNIS INSTRUCTION	16,231	17,224	35,108	28,355
346.10-29	CAMP OF THE ARTS	19,135	37,080	33,370	41,324
346.10-30	DAY CAMP	24,406	80,962	65,270	161,160
346.10-34	DANCE ACADEMY	118,340	217,075	134,340	178,704
346.10-36	WILDLIFE DISCOVERY PROGRAMS	26,593	83,386	63,400	106,775
346.10-45	C.I.T	8,518	21,006	17,992	22,080
346.10-47	DANCE SPECIAL	64,480	95,860	65,000	69,706
346.10-48	JUNIOR SAILING OLYMPICS	2,175			
346.10-50	THEATRE ARTS		3,000	2,500	3,000
346.11-02	SOFTBALL-ADULT	3,720	5,952	3,350	
346.11-03	CULTURAL ARTS - ADULTS	75,754	98,857	114,776	116,864
346.11-07	ADULT ATHLETICS	6,987	5,295	14,851	14,851
346.11-08	COURTS SPORTS	1,730	27,528	16,258	23,268
346.11-11	FITNESS - FLOOR/MEMBERSHP	113,754	272,151	132,516	195,818
346.11-12	FITNESS - GROUP EXERCISE	9,930	44,915	15,000	17,443
346.11-14	FITNESS - PERSONAL TRAIING	39,393	93,585	48,000	73,844
346.12-03	RECREATION CENTER	839	22,400	16,400	22,400
346.12-04	SPECIAL EVENTS	4,338	19,035	19,035	19,931
346.12-06	BIRTHDAY PARTIES		14,234		14,234

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
346.13-02	KINDERHAVEN	154,733	316,419	335,566	369,147
346.13-03	PRE SCHOOL PROGRAMS	37,264	127,637	97,727	117,954
346.14-02	CONCESSIONS	73,629	71,300	69,219	71,300
346.14-03	MARKETING	9,895	11,209	11,209	15,000
346.17-02	WILDLIFE DISCOVERY OPERATIONS	1,910			
346.30-10	FOREST PARK PERMITS	157,065	165,342	140,309	162,237
346.30-11	NON-RESIDENT BEACH FEE	102,235	99,500	37,305	97,250
346.30-12	PARK PICNIC PERMITS		9,500	6,425	9,000
346.30-14	ATHLETIC FIELD SERVICES	23,296	40,000	45,000	40,000
346.30-15	SPECIAL EVENTS PARKS		2,000	2,000	1,500
361.01-00	INTEREST ON INVESTMENTS	6,268	12,000	12,000	12,000
371.08-04	MISCELLANEOUS REVENUE				
379.10-00	OTHER REVENUE	8,136	30,000	30,000	30,000
379.12-00	PROGRAM REFUND FEE		500	1,500	500
391.01-01	INTERFUND TRANSFER	802,000	20,000	43,500	54,730
391.02-23	TRANSFER PARK & REC EQUIPMEN	176,112			
392.11-00	SALE OF EQUIPMENT	9,323			
ESTIMATED REVENUES - FUND 220		8,179,507	9,258,078	9,020,346	9,753,159
Fund 223 - PARKS EQUIPMENT RESERVE					
346.03-00	EQUIPMENT RESERVE	116,250			
361.01-00	INTEREST ON INVESTMENTS	428			
ESTIMATED REVENUES - FUND 223		116,678		Fund Closed FY21	
Fund 224 - SPECIAL RECREATION					
311.06-00	SPECIAL RECREATION	481,155	501,995	483,944	501,937
361.01-00	INTEREST ON INVESTMENTS	2,265	3,000	3,000	10,000
379.10-00	OTHER REVENUE			33,026	
ESTIMATED REVENUES - FUND 224		483,420	504,995	519,970	511,937
Fund 230 - CEMETERY GENERAL					
336.01-00	CONTRIBUTIONS/DONATIONS	12,915	12,000	15,025	12,000
344.10-15	COLUMBARIUM NICHES	160,600	104,000	130,500	132,800
344.60-01	LOT SALES	433,150	511,400	820,000	455,000
344.60-02	CEMETERY SERVICE CHARGES	147,202	129,100	181,140	182,800
344.90-01	FINANCE/ADMIN SERVICES	55,506	30,000	30,000	30,000
361.01-00	INTEREST ON INVESTMENTS	116,556	50,000	75,000	50,000
363.09-00	NET GAIN/LOSS INVESTMENTS	3,219,682		343,457	
379.10-00	OTHER REVENUE			50	
393.00-00	BOND PROCEEDS		1,600,000	1,600,000	
ESTIMATED REVENUES - FUND 230		4,145,611	2,436,500	3,195,172	862,600

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
Fund 245 - FOREIGN FIRE INSURANCE					
349.03-00	FOREIGN FIRE INSURANCE	159,441	125,000	159,463	125,000
361.01-00	INTEREST ON INVESTMENTS	53	500		
ESTIMATED REVENUES - FUND 245		159,494	125,500	159,463	125,000
Fund 247 - POLICE RESTRICTED FUNDS					
312.13-00	SENATE BILL 740	1,294	4,000	1,500	4,000
342.40-01	DRUG ASSET FORFEITURE	1,536	3,500	2,000	2,500
349.04-01	DUI/TOW IMPOUND FEE	24,500	29,500	24,500	24,500
349.04-03	ECITATION FEE	1,148	1,000	1,000	1,000
361.01-00	INTEREST ON INVESTMENTS	437	500		1,000
ESTIMATED REVENUES - FUND 247		28,915	38,500	29,000	33,000
Fund 248 - HOUSING TRUST					
313.07-00	DEMOLITION TAX	24,000	30,000	30,000	24,000
361.01-00	INTEREST ON INVESTMENTS	4,827	15,000	5,956	8,000
391.01-01	INTERFUND TRANSFER	750,000		500,000	
ESTIMATED REVENUES - FUND 248		778,827	45,000	535,956	32,000
Fund 311 - CAPITAL IMPROVEMENTS					
311.01-00	CURRENT LEVY - PROP TAX	1,530,422	1,541,725	1,541,725	1,539,144
311.03-00	SSA TAX	9,764	9,764	9,764	9,764
313.01-00	HOME RULES SALES TAX	540,745	530,400	530,400	1,122,016
313.07-00	DEMOLITION TAX	24,000	30,000	30,000	24,000
313.08-00	REAL ESTATE TRANSFER TAX	2,735,405	1,400,000	2,500,000	1,600,000
331.13-00	FEDERAL GRANT	213,019	49,962	49,962	1,600,015
332.08-00	STATE GRANT	137,916	127,730	127,730	
336.01-00	CONTRIBUTIONS/DONATIONS	246,138	91,460	50,736	
336.01-17	COVID-19 GRANTS & REIMBURSEMENTS			1,323,151	1,323,151
341.03-14	TENANT LEASES	2,546	30,550	30,550	30,550
349.06-00	ADM FEE RE TX EXEMPT STMP	14,050	10,000	12,000	10,000
349.06-06	HIGH IMPACT TRAFFIC	5,400	3,210	5,400	5,400
349.06-10	OUTSIDE REFUSE COLLECTION	40,109	40,000	40,000	40,000
349.06-11	SANITATION RECYCLABLES	25,666	19,000	35,000	25,000
349.07-01	IN LIEU TREE REPLACEMENT	21,125		67,274	
361.01-00	INTEREST ON INVESTMENTS	48,332	26,969	69,904	75,000
379.10-00	OTHER REVENUE		5,000	2,000	5,000
379.25-00	IRMA	43,015			
391.01-01	GENERAL FUND	3,892,640	250,000	2,050,000	550,000
391.02-00	SALES TAX TRANSFER		500,000	500,000	
391.03-22	FUND 322 TIF FUND			380,000	370,000
392.11-00	SALE OF EQUIPMENT	5,520	20,000		20,000
ESTIMATED REVENUES - FUND 311		9,535,812	4,685,770	9,355,596	8,349,040

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
Fund 322 - LAUREL/WESTERN REDEVELOP					
311.01-00	CURRENT LEVY - PROP TAX	857,998	1,190,000	1,283,819	1,400,000
361.01-00	INTEREST ON INVESTMENTS			917	1,000
ESTIMATED REVENUES - FUND 322		857,998	1,190,000	1,284,736	1,401,000
Fund 422 - SSA 25 - KNOLLWOOD SEWER					
311.01-00	CURRENT LEVY - PROP TAX	76,781	79,850	79,849	77,713
361.01-00	INTEREST ON INVESTMENTS	192	500	180	250
ESTIMATED REVENUES - FUND 422		76,973	80,350	80,029	77,963
Fund 423 - SSA 26 - WAUKEGAN RD SEWR					
311.01-00	CURRENT LEVY - PROP TAX	21,327	21,608	23,002	21,905
361.01-00	INTEREST ON INVESTMENTS	46	100	60	100
ESTIMATED REVENUES - FUND 423		21,373	21,708	23,062	22,005
Fund 424 - SSA 29 - SAUNDERS RD					
311.01-00	CURRENT LEVY - PROP TAX	150,455	152,403	152,403	154,456
361.01-00	INTEREST ON INVESTMENTS	203	550		
ESTIMATED REVENUES - FUND 424		150,658	152,953	152,403	154,456
Fund 425 - 2004B/2011B/2019 BOND STRM SWR					
313.01-00	HOME RULES SALES TAX	540,744	530,400	530,400	
361.01-00	INTEREST ON INVESTMENTS	6,247	4,300	5,300	6,246
ESTIMATED REVENUES - FUND 425		546,991	534,700	535,700	6,246
Fund 428 - 2009/2019 G.O. BONDS - WTRN AV					
311.01-00	CURRENT LEVY - PROP TAX	255,070	252,700	250,542	253,700
361.01-00	INTEREST ON INVESTMENTS	425	800	400	500
ESTIMATED REVENUES - FUND 428		255,495	253,500	250,942	254,200
Fund 429 - 2010/2019 G O BOND					
311.01-00	CURRENT LEVY - PROP TAX	579,705	581,263	580,668	577,763
361.01-00	INTEREST ON INVESTMENTS	802	1,400	800	1,000
ESTIMATED REVENUES - FUND 429		580,507	582,663	581,468	578,763
Fund 432 - 2013 REFUNDING 2010A					
311.01-00	CURRENT LEVY - PROP TAX	756,515	747,013	745,732	734,750
361.01-00	INTEREST ON INVESTMENTS	861	1,800	895	1,000
393.00-00	BOND PROCEEDS			148,400	
ESTIMATED REVENUES - FUND 432		757,376	748,813	895,027	735,750

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
Fund 433 - 2015 GO BOND					
311.01-00	CURRENT LEVY - PROP TAX	226,085	248,113	247,595	255,238
361.01-00	INTEREST ON INVESTMENTS	194	450	206	250
391.03-22	FUND 322 TIF FUND	356,688	361,313	361,313	360,688
ESTIMATED REVENUES - FUND 433		582,967	609,876	609,114	616,176
Fund 501 - WATER AND SEWER					
323.06-00	WATER TAPS AND METERS	72,580	35,000	55,000	50,000
323.10-11	FIRE HYDRANT PERMITS	900		450	
323.10-20	HOME INSPECTIONS	78,950	40,000	55,000	45,000
323.10-21	SANITARY SEWER CONNECTION	30,258	20,000	30,000	30,000
343.01-00	WATER TOWER ANNUAL FEE	191,215	212,000	206,970	213,175
343.02-00	SEWER CHARGE	628,087	710,000	650,000	650,000
343.02-01	LF OASIS AGREEMENT	10,476	13,500	13,500	13,500
343.02-02	CUSTOMER CHARGE	152,487	150,000	150,000	150,000
343.03-00	BILLING SERV/PENALTY	42,500	50,000	50,000	50,000
343.04-00	OUTSIDE CITY WATER SALES	1,856	1,500	1,500	1,500
343.05-01	CUSTOMER CHARGE	1,590,671	1,588,540	1,590,000	1,590,000
343.05-02	RESIDENTIAL	4,619,009	4,068,996	5,394,337	4,626,196
343.05-03	COMMERCIAL	642,464	862,539	750,305	643,464
343.05-04	SCHOOLS AND CHURCHES	186,141	345,090	217,386	186,431
343.05-05	IRRIGATION	1,214	158,683	1,418	1,216
343.05-06	MULTI FAMILY	341,072	244,683	398,323	341,603
343.05-07	CITY OWNED	111,785	18,037	130,549	111,959
343.06-00	WATER SYS INVESTMENT FEE	91,113	60,000	60,000	50,000
343.10-00	SALE OF SCRAP	1,176	3,000	3,000	3,000
343.12-00	HIGHWOOD WATER PLANT	59,136	73,800	79,600	81,590
361.01-00	INTEREST ON INVESTMENTS	29,084	27,500	25,000	30,000
371.08-00	DAMAGE TO PROP/SERVICES	1,475			
379.10-00	OTHER REVENUE	742	1,000	1,000	1,000
391.01-01	INTERFUND TRANSFER	6,500		2,500	
391.05-08	INTERFUND TRANSFER	183,505			
392.11-00	SALE OF EQUIPMENT	1,221			
ESTIMATED REVENUES - FUND 501		9,075,617	8,683,868	9,865,838	8,869,634
Fund 508 - WTR & SWR CAP IMP FUND					
336.01-06	MONTICELLO CIRCLE SSA	3,927	3,927	3,927	
361.01-00	INTEREST ON INVESTMENTS	10,409	9,600	8,640	11,537
391.05-01	INTERFUND TRANSFER	1,400,000	1,300,000	1,300,000	1,300,000
ESTIMATED REVENUES - FUND 508		1,414,336	1,313,527	1,312,567	1,311,537

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
Fund 510 - DEERPATH GOLF COURSE					
336.01-00	CONTRIBUTIONS/DONATIONS		693,083	693,083	
347.10-01	SEASONAL FEE - RESIDENT	143,579	185,000	165,325	154,888
347.10-02	SEASONAL FEE - NONRES	29,824	20,000	21,529	20,000
347.10-03	DAILY FEE RESIDENT	391,519	355,269	259,922	465,263
347.10-04	DAILY FEE NONRES	212,776	102,109	279,656	115,755
347.10-05	LOCKER AND SHOWER FEE	4,378	6,800	6,648	6,400
347.10-07	ELECTRIC CAR RENTAL	277,828	193,216	237,641	222,339
347.10-08	START TIME	9,600	9,700	10,775	11,200
347.10-09	RANGE FEES	90,993	69,175	83,817	72,634
347.10-11	CLUB RENTAL	10	4,300	790	700
347.10-12	PULLCART	4,627	8,650	4,616	5,000
347.10-15	COGS INVENTORY	157,000	151,752	107,853	138,214
347.21-01	CONCESSION SALES	202,708	187,733	202,492	195,242
347.25-03	HANDICAP SERVICE	5,700	5,200	4,320	4,700
347.25-04	LESSONS	5,845	9,000	2,301	6,600
347.28-01	GOLF CLASSES	327,951	323,387	468,155	345,682
361.01-00	INTEREST ON INVESTMENTS	2,789		1,370	
379.10-00	OTHER REVENUE		5,033	6,721	5,234
391.02-20	PARKS AND RECREATION FUND	23,000	50,000	50,000	80,000
ESTIMATED REVENUES - FUND 510		1,890,127	2,379,407	2,607,014	1,849,851
Fund 601 - FLEET					
349.09-00	VEHICLE MAINTENANCE REV	1,865,437	1,865,437	1,867,730	1,962,964
349.09-14	FLUID MARKUP	2,378	3,000	3,500	3,000
361.01-00	INTEREST ON INVESTMENTS	3,522	3,200	2,856	3,000
379.10-00	OTHER REVENUE	270		803	
391.01-00	INTERFUND TRANSFER	500			
ESTIMATED REVENUES - FUND 601		1,872,107	1,871,637	1,874,889	1,968,964
Fund 605 - LIABILITY INSURANCE					
349.10-00	LIABILITY INS REVENUE	1,327,356	1,327,348	1,327,356	1,327,348
349.10-01	INCR/DECREASE EXCESS SURP	1,185,089			
361.01-00	INTEREST ON INVESTMENTS	9,134	10,000	9,600	10,000
ESTIMATED REVENUES - FUND 605		2,521,579	1,337,348	1,336,956	1,337,348
Fund 610 - SELF INSURANCE					
349.11-00	PREMIUMS PAID	5,737,171	5,611,500	5,525,000	5,710,000
361.01-00	INTEREST ON INVESTMENTS	19,961	40,000	18,504	20,000
391.05-01	INTERFUND TRANSFER			650,000	
ESTIMATED REVENUES - FUND 610		5,757,132	5,651,500	6,193,504	5,730,000

CITY OF LAKE FOREST
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 ORIGINAL BUDGET
Fund 701 - FIREFIGHTER PENSION					
336.01-01	CONTRIBUTION - EMPLOYEE	349,655	325,337	352,304	361,000
361.01-00	INTEREST ON INVESTMENTS	747,996	768,000	640,000	800,000
363.09-00	NET GAIN/LOSS INVESTMENTS	10,113,506	2,332,973	2,300,000	2,602,750
372.11-00	PUBLIC SAFETY PENSION FEE	181,293			
379.10-00	OTHER REVENUE	100			
391.21-01	EMPLOYER PENSION CONTRIB	2,385,923	2,406,318	2,418,324	2,519,403
ESTIMATED REVENUES - FUND 701		13,778,473	5,832,628	5,710,628	6,283,153
Fund 702 - POLICE PENSION					
311.01-00	CURRENT LEVY - PROP TAX				
336.01-01	CONTRIBUTION - EMPLOYEE	427,305	402,326	420,820	431,340
336.03-00	BUY BACK TIME			61,990	
361.01-00	INTEREST ON INVESTMENTS	562,525	615,000	560,000	700,000
363.09-00	NET GAIN/LOSS INVESTMENTS	8,227,219	2,050,379	1,500,000	2,253,854
372.11-00	PUBLIC SAFETY PENSION FEE	403,523			
379.10-00	OTHER REVENUE	737		100	
391.21-01	EMPLOYER PENSION CONTRIB	3,177,866	3,388,076	3,388,076	3,588,755
ESTIMATED REVENUES - FUND 702		12,799,175	6,455,781	5,930,986	6,973,949
Fund 709 - TRUST CARE FUNDS					
361.01-00	INTEREST ON INVESTMENTS	11,644		12,551	
363.09-00	NET GAIN/LOSS INVESTMENTS	304,886		100,000	
ESTIMATED REVENUES - FUND 709		316,530		112,551	
ESTIMATED REVENUES - ALL FUNDS		119,032,078	94,366,322	106,658,642	99,514,053

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.

FY2022 Highlights



Completed and engaged in a new City-wide marketing and communication campaign.



Implemented Sustainability related communications campaign.



Deployed electricity aggregation program within the community.



Assisted IT Department with launch of new online public records portal.



Assisted IT Department with launch of new online mobile application Lake Forest Now.

- Updated the City of Lake Forest records application with the State of Illinois.



Led investigation and installation of rooftop solar on municipal facilities.



Provided leadership with Elawa Farm lease engagement and property transition.

FY2023 Initiatives and Programs



Assist the IT Department with the expansion of the online records portal.



Lead efforts to conduct a community-wide survey.



Continue coordinating COVID-19 related communication across all modalities.



Facilitate the data collection and reporting of a community-wide greenhouse gas emissions inventory.



Investigate new technology to enhance the user experience of online record requests and participation in public meetings.

FY2023 Budget Notes

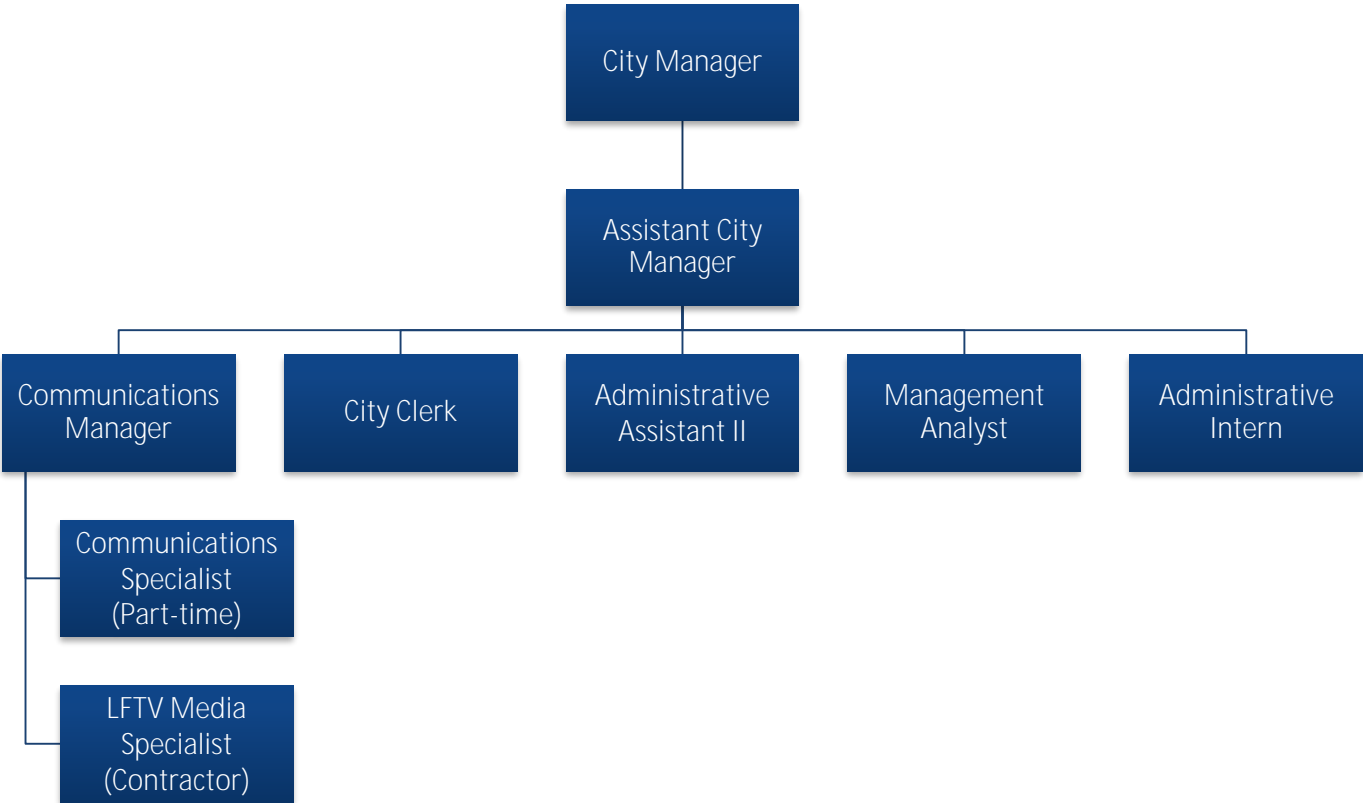
- Budgeted \$45,000 to conduct a community-wide survey
- Budgeted \$50,000 to support marketing and public relations efforts (Marketing Campaign) for the City
- Funded a new part-time Communications Specialist position to assist with communications and engagement efforts

Performance Measurement	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Target
Average Reach Per Facebook Post ¹	41%	32%	33%	35%
Average Reach Per Instagram Post ¹	42%	41%	43%	45%
E-Newsletter Click Rate ¹	N/A	N/A	4%	6%
Average number of days to respond to FOIA requests ²	2.46	2.19	2.37	<5 days

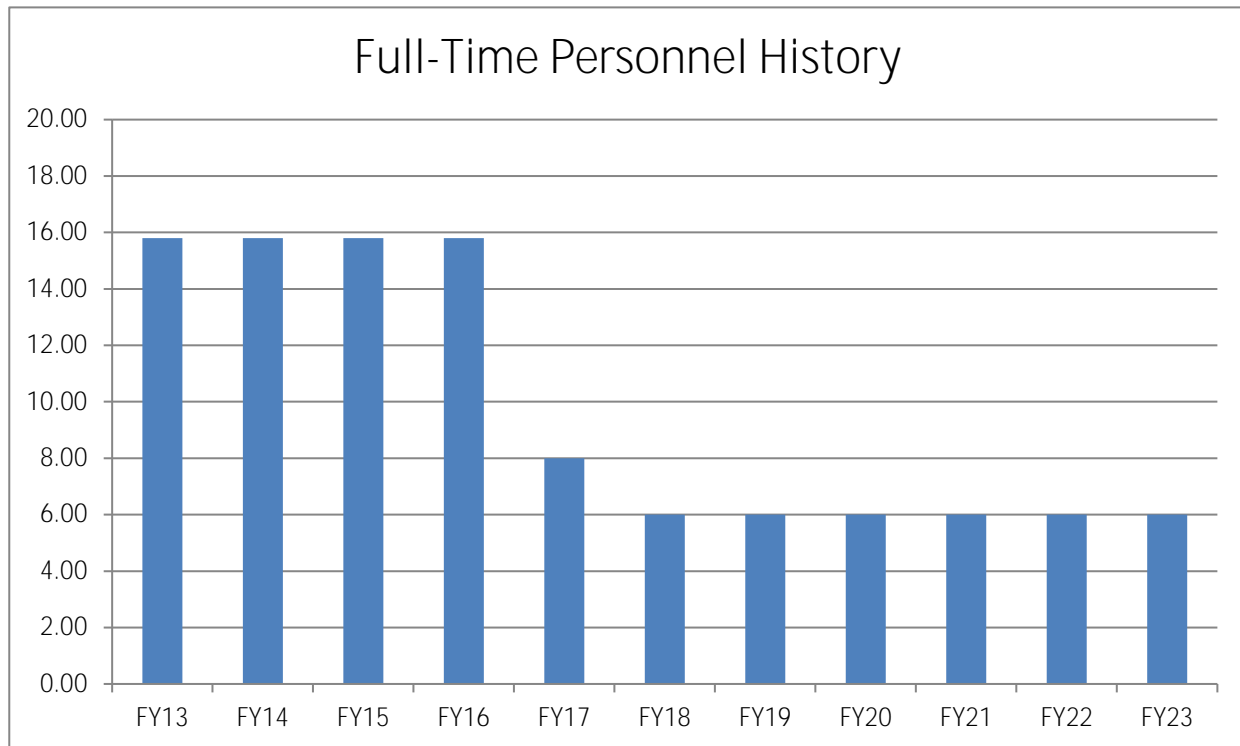
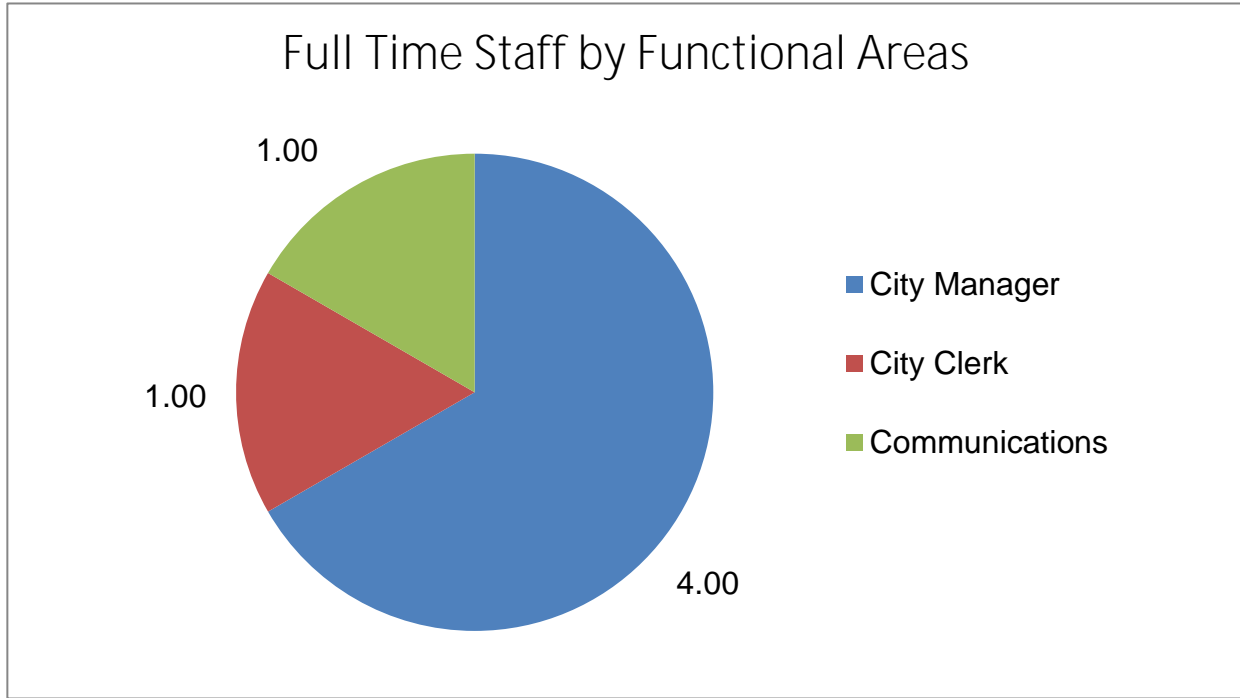
¹Data reported from OCM Accounts only (“City” pages vs. departmental)

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

Office of the City Manager FY2023

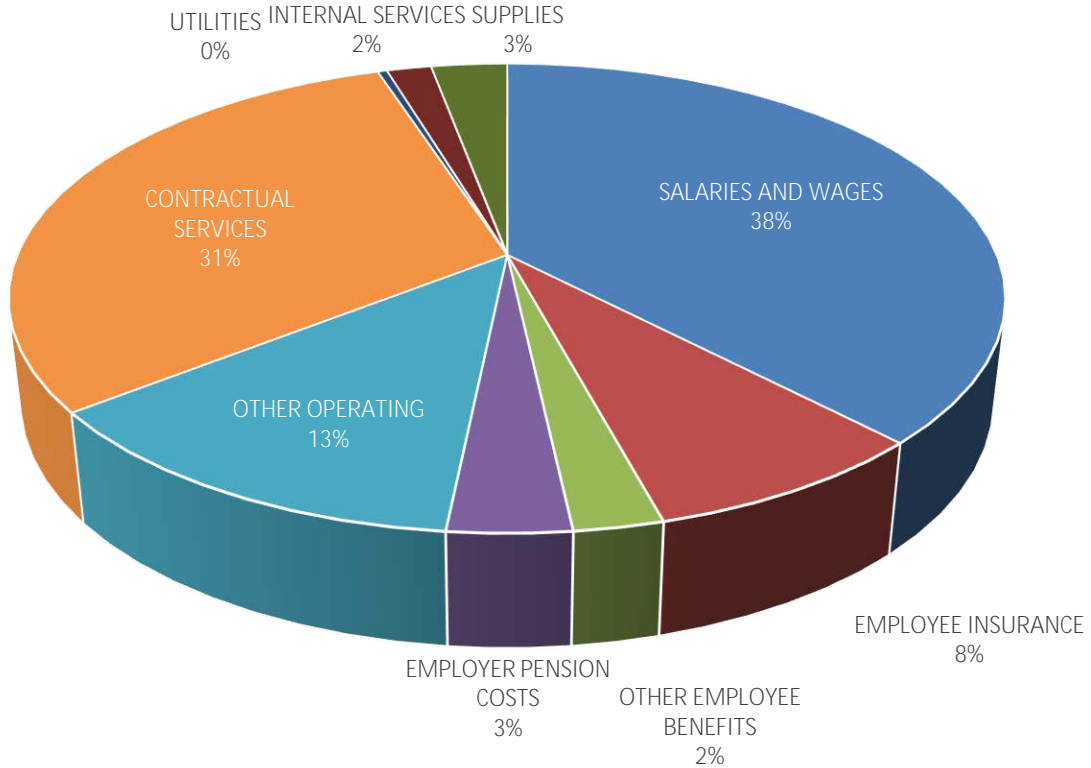


THE CITY OF LAKE FOREST
 FY2023
 LEGISLATIVE AND ADMINISTRATIVE



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

FY23 EXPENSES



Budget Data

FY2022 Amended	\$1,987,203
FY2023 Budget	\$1,990,220
Change from Prior Year:	\$3,017

<u>LEGISLATIVE AND ADMINISTRATIVE</u>	<u>FY2022 Amended</u>	<u>FY2023 Budget</u>	<u>Change</u>
City Council	\$811,472	\$848,093	4.51%
City Manager	\$1,140,935	\$1,113,368	-2.42%
Cable TV	\$34,796	\$28,759	-17.35%
	\$1,987,203	\$1,990,220	0.15%

City Council increase for FY23 is primarily due to a planned Community Wide Survey.

LEGISLATIVE AND ADMINISTRATIVE (OFFICE OF THE CITY MANAGER)

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 101 - GENERAL					
Dept 1101 - OCM - CITY COUNCIL					
200	CONTRA ACCOUNTS	(27,417)		(61,573)	
300	OTHER OPERATING	88,438	205,782	218,677	218,708
400	CONTRACTUAL SERVICES	421,763	559,940	570,308	583,485
600	SUPPLIES	35,912	45,750	45,065	45,900
Totals for dept 1101 - OCM - CITY COUNCIL		518,696	811,472	772,477	848,093
Dept 1202 - OCM					
100	SALARIES AND WAGES	756,074	769,337	732,814	752,009
101	EMPLOYEE INSURANCE	138,632	142,924	143,842	159,196
102	OTHER EMPLOYEE BENEFITS	51,054	49,360	47,960	49,009
103	EMPLOYER PENSION COSTS	82,727	84,160	72,664	67,434
200	CONTRA ACCOUNTS	(5,720)			
300	OTHER OPERATING	25,093	30,640	20,204	35,583
400	CONTRACTUAL SERVICES	17	20,500	32,700	450
601	UTILITIES	7,825	10,690	8,505	7,125
500	INTERNAL SERVICES	16,841	19,404	19,404	31,082
600	SUPPLIES	6,746	13,920	10,550	11,480
Totals for dept 1202 - OCM		1,079,289	1,140,935	1,088,643	1,113,368
Dept 1203 - OCM - CABLE TV					
300	OTHER OPERATING				
400	CONTRACTUAL SERVICES	20,425	30,325	20,250	24,250
500	INTERNAL SERVICES	3,931	4,471	3,500	3,259
600	SUPPLIES	38		1,100	1,250
Totals for dept 1203 - OCM - CABLE TV		24,394	34,796	24,850	28,759
TOTAL APPROPRIATIONS		1,622,379	1,987,203	1,885,970	1,990,220

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.**

FY2022 Highlights

-  Implemented a comprehensive City-wide grant outreach and administrative program.
-  Coordinated seamless transition of Fire pension fund assets to consolidated funds in compliance with Public Act 101-0610.
-  **Submitted the City’s Popular Annual Financial Report** to Government Finance Officers Association (GFOA) for consideration of first time award.
-  Coordinated grant submittals with FEMA for COVID-19 funding opportunities.
-  Successfully completed a Single Audit for Federal Grant funding in excess of \$750,000 without exceptions.
-  **Published the City’s second Budget in Brief, promoting transparency in the City’s budget process.**

-  Coordinated Bond refunding, resulting in \$1.6 million in savings over the life of the issue.
-  Successfully implemented additional vehicle license compliance procedures resulting in \$89,000 of additional revenue.
-  **Revised the City’s Core and Elective service listing** to reflect budget impacts for City services.
-  Assisted Parks and Recreation Department with financial analysis of athletic field improvements.
-  Assisted with the preparation of the loan agreement with Ragdale to provide funding for capital initiatives backed by contribution pledges.

FY2023 Initiatives and Programs

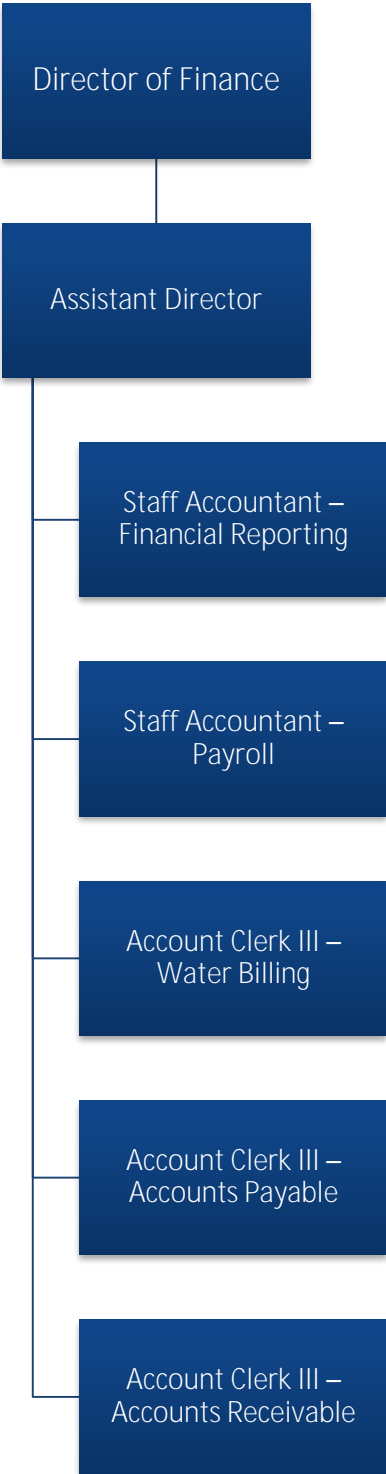
-  Continue to support the Lake Forest Library and Cemetery Commission with financing options for planned capital projects.
-  Coordinate transition of Police pension fund assets to consolidated funds in compliance with Public Act 101-0610.
-  Implement state mandated vendor information reporting requirement.

FY2023 Budget Notes

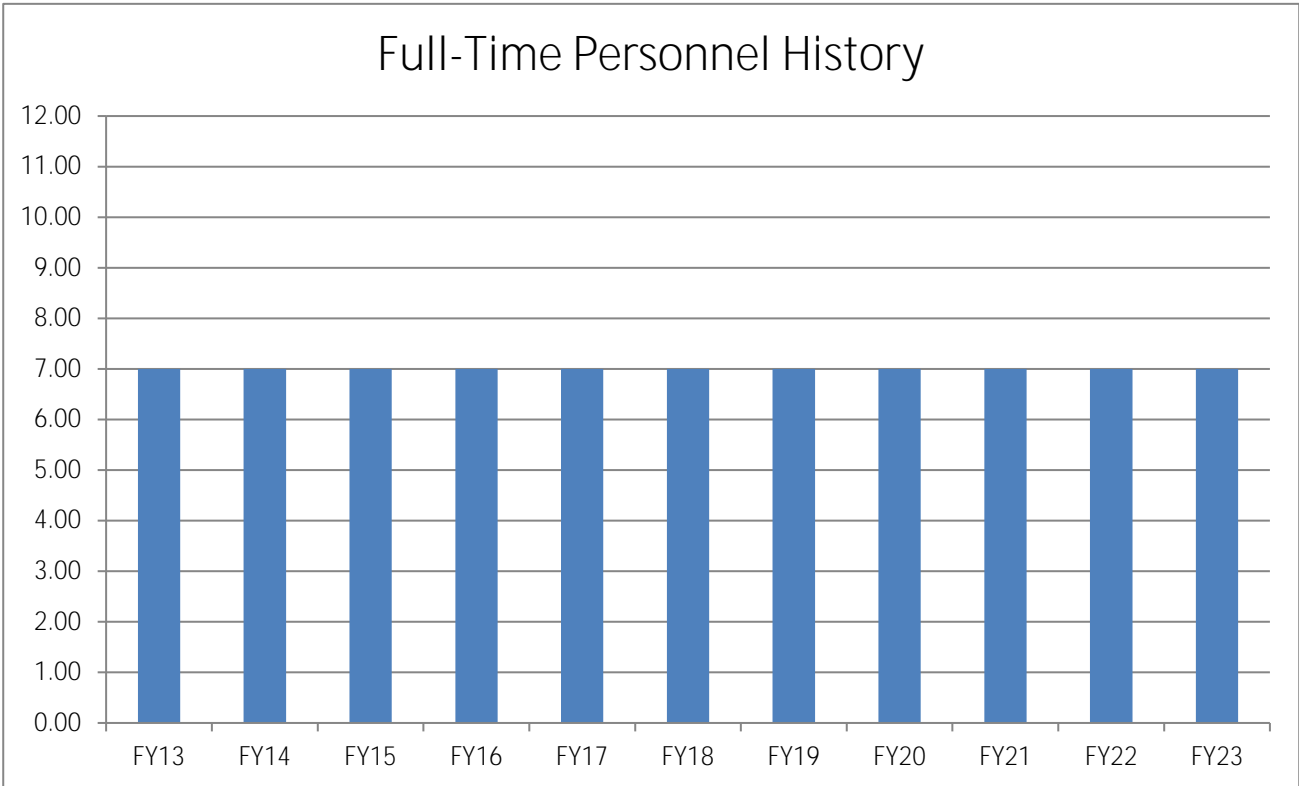
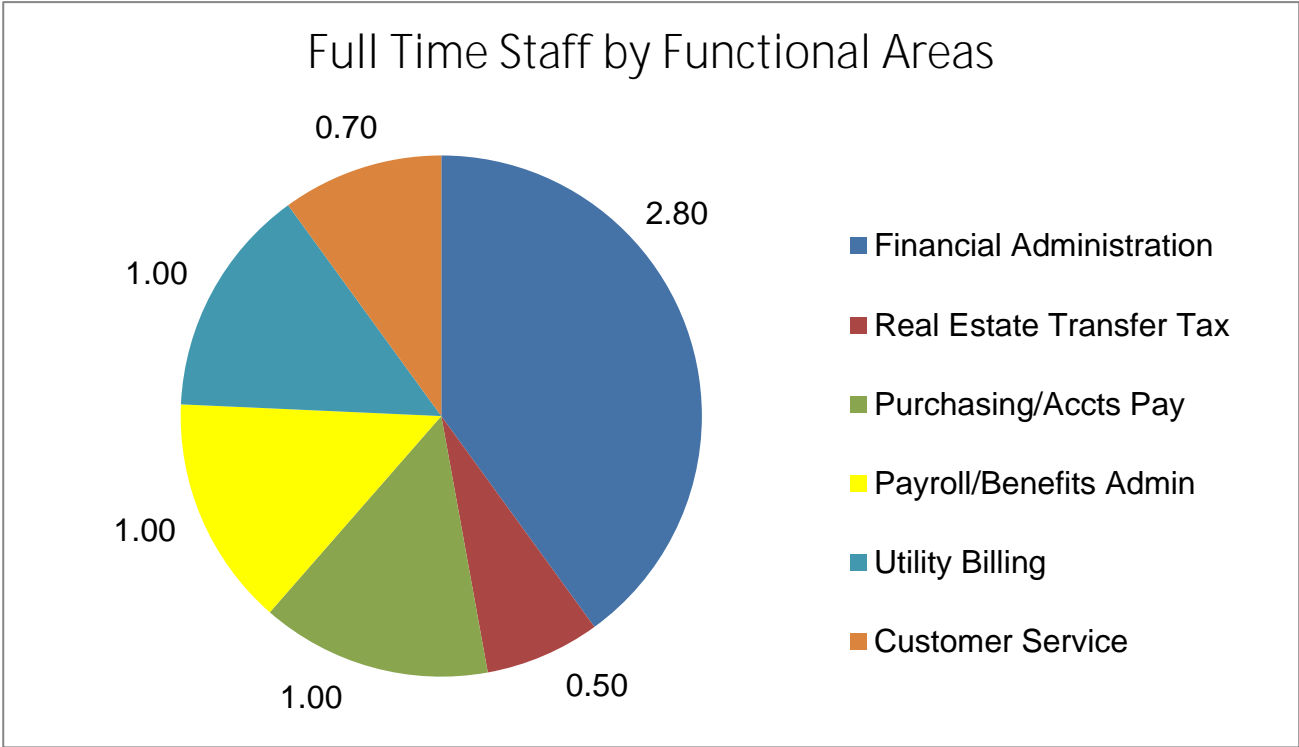
- Ongoing investment to continue grants administration system.

Performance Measurement	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Target
GFOA Certificate of Achievement for Excellence in Financial Reporting (consecutive years awarded)	41	42	43	Achieve Annually
GFOA Distinguished Budget Presentation Award (consecutive years awarded)	4	5	6	Achieve Annually
Findings Resulting from the City’s Annual Independent Financial Audit	0	0	0	0

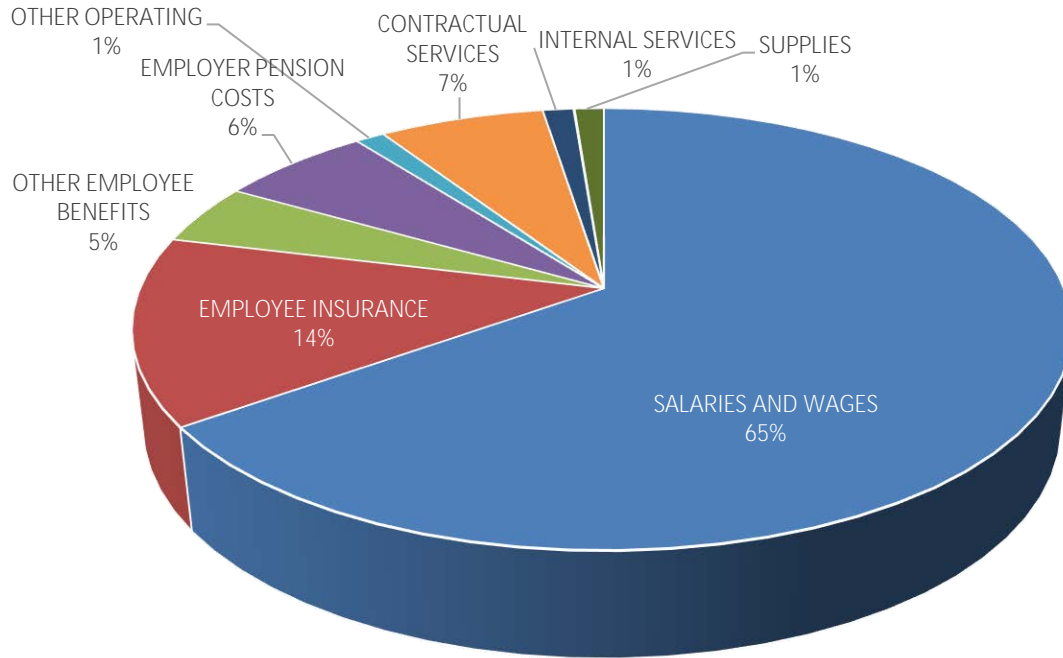
Finance Department FY2023



THE CITY OF LAKE FOREST
 FY2023
 FINANCE



FY23 EXPENSES



Budget Data

FY2022 Amended	\$1,169,190
FY2023 Budget	\$1,136,615
Change from Prior Year:	-\$32,575

FINANCE

	<u>FY2022 Amended</u>	<u>FY2023 Budget</u>	<u>Change</u>
Finance	\$907,693	\$886,161	-2.37%
Finance-Water	\$261,497	\$250,454	-4.22%
	\$1,169,190	\$1,136,615	-2.79%

Reduction in budget is primarily due to lower IMRF pension rate.

FINANCE DEPARTMENT

		2020-21	2021-22	2021-22	2022-23
BUDGET		ACTIVITY	AMENDED	PROJECTED	BUDGET
CLASS	DESCRIPTION		BUDGET	ACTIVITY	
Fund 101 - GENERAL					
100	SALARIES AND WAGES	545,001	577,095	584,300	577,203
101	EMPLOYEE INSURANCE	98,868	102,171	96,852	102,171
102	OTHER EMPLOYEE BENEFITS	38,609	38,334	41,380	38,792
103	EMPLOYER PENSION COSTS	62,380	65,877	60,999	55,645
300	OTHER OPERATING	4,151	10,590	4,575	10,625
400	CONTRACTUAL SERVICES	93,658	89,192	82,685	76,442
500	INTERNAL SERVICES	9,046	10,472	10,472	11,153
601	UTILITIES	548	587	490	540
600	SUPPLIES	19,795	13,375	10,898	13,590
TOTAL APPROPRIATIONS		872,056	907,693	892,651	886,161
Fund 501 - WATER AND SEWER					
100	SALARIES AND WAGES	167,064	169,829	163,670	163,036
101	EMPLOYEE INSURANCE	51,962	53,696	40,057	53,696
102	OTHER EMPLOYEE BENEFITS	12,549	12,510	12,554	11,990
103	EMPLOYER PENSION COSTS	18,790	19,200	17,347	15,124
300	OTHER OPERATING		3,000	200	3,000
400	CONTRACTUAL SERVICES		500	125	500
500	INTERNAL SERVICES	2,425	2,741	2,741	3,108
601	UTILITIES	21	21	25	
TOTAL APPROPRIATIONS		252,811	261,497	236,719	250,454
APPROPRIATIONS - ALL FUNDS		1,124,867	1,169,190	1,129,370	1,136,615

Innovation and Technology Department






Mission Statement


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

Vision Statement

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

FY2022 Highlights

- 
 - Completed and implemented recommendations of a security assessment of Water Plant.
- 
 - Deployment of new Mobile Application that integrates with website and other web-based portals utilized for City operations.
- 
 - Developed Beach Parking application that provides real time parking and weather information.
- 
 - Implemented Multi-Factor Authentication to enhance security of network access for employees.
- 
 - Installed new automated access gate for sailing program that provides 24/7 access utilizing license plate reader technology.
- Launched web-based human resources systems to enhance various functions and processes for recruitment, selection and onboarding.

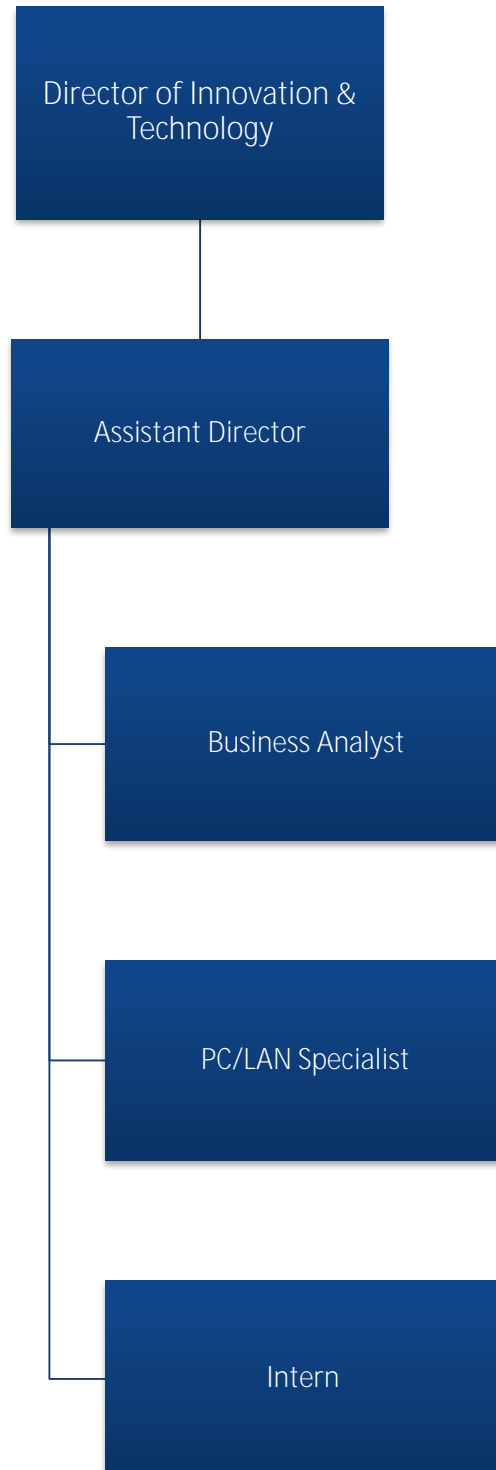
- Conducted an internal Information Technology survey to identify opportunities to support internal departments.
- 
 - Developed new online tools to enhance snowplow communications, scheduling and operations.

FY2023 Initiatives and Programs

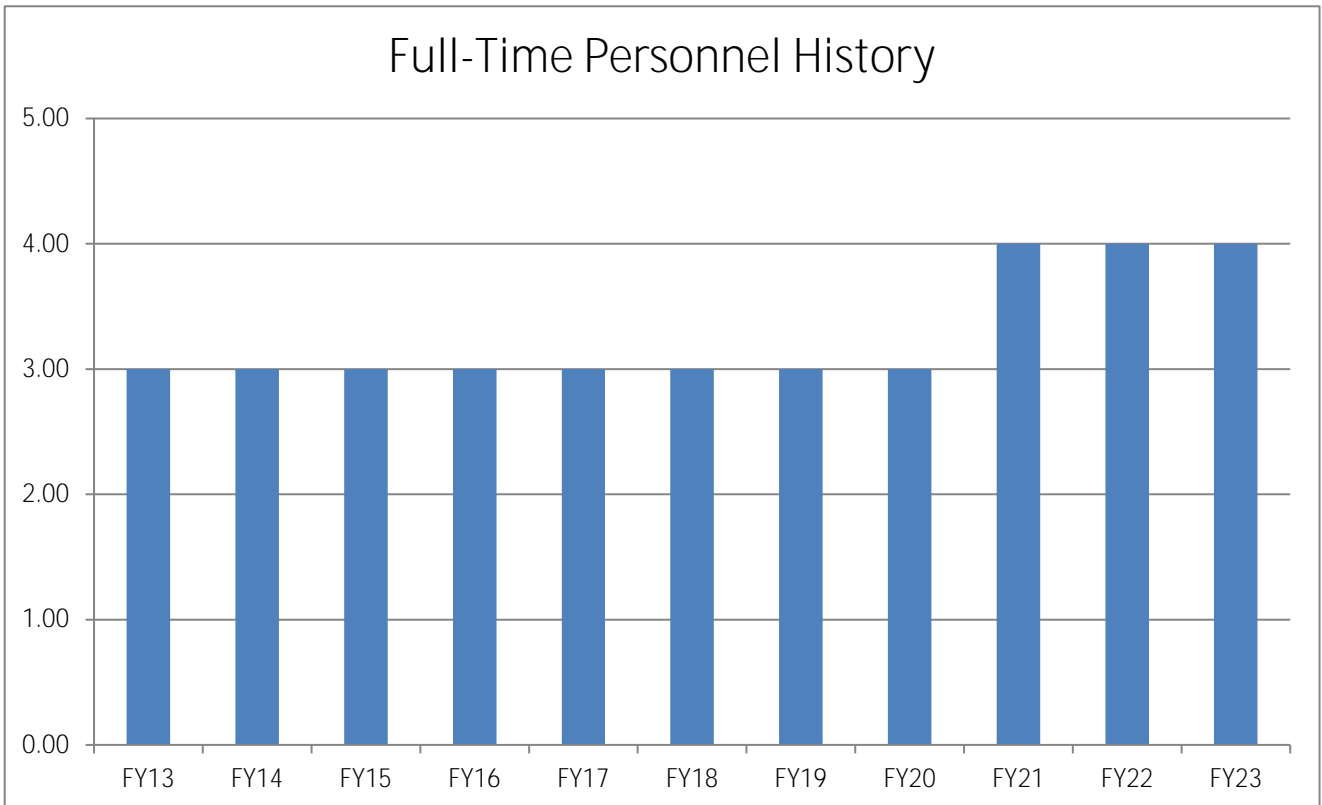
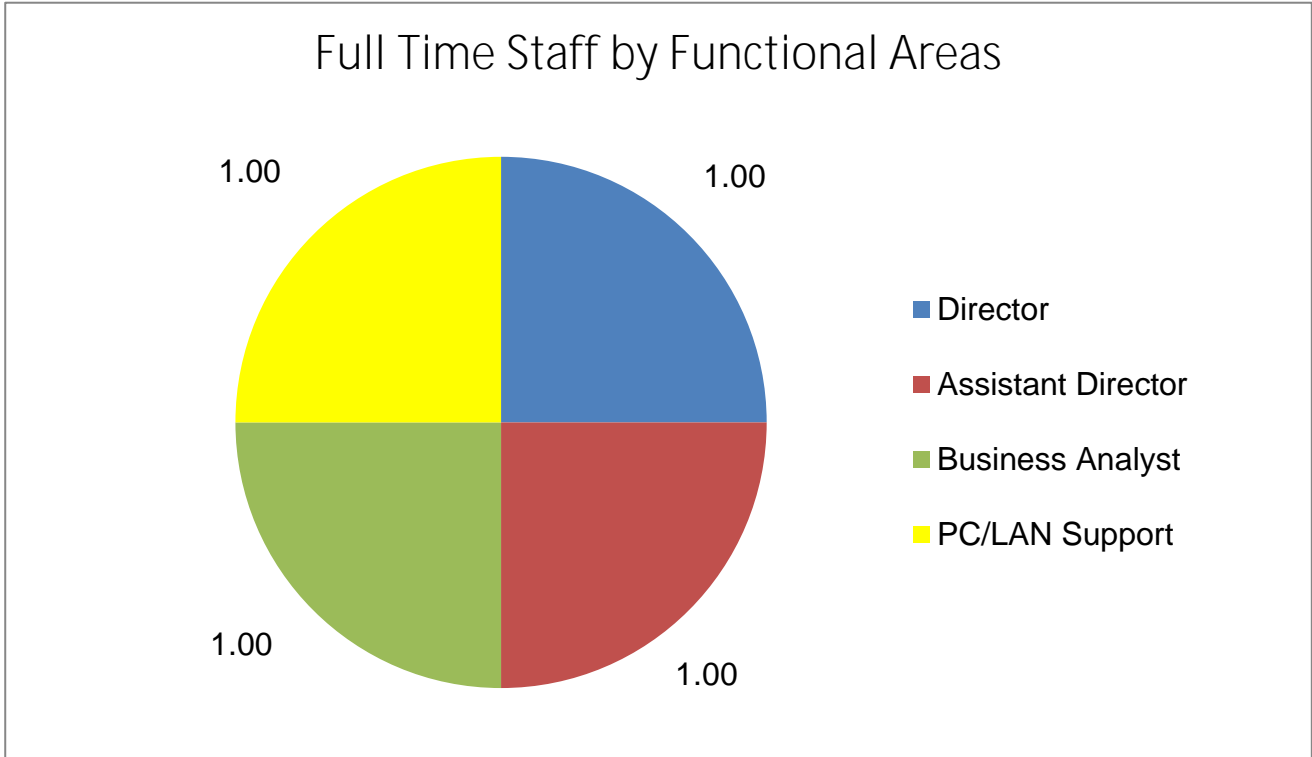
- 
 - Update Mobile Application interface and investigate new Geo-Fencing and notification functionality.
- Implement Cartegraph Work Order system for asset management, cost management, and integration with See-Click-Fix.
- 
 - Evaluate Sport Camera capabilities for Deerpath Community Park.
- Centralize the City's Security Camera system** to expand online access, centralize administration, and provide a consistent platform.
- Replace technology infrastructure in the Fire Department Training Room.
- 
 - Assist Police Department with deployment of body cameras.

Performance Measurement	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Target
Data Availability Excluding Scheduled Maintenance	99.99%	99.99%	99.95%	99.9%
Percentage of Critical and High Helpdesk Requests Completed with Agreed Service Level	95.59%	93.54%	94.17%	100%
Server, Workstation, & Security Update Compliance Rate	97.65%	97.06%	98.06%	95%

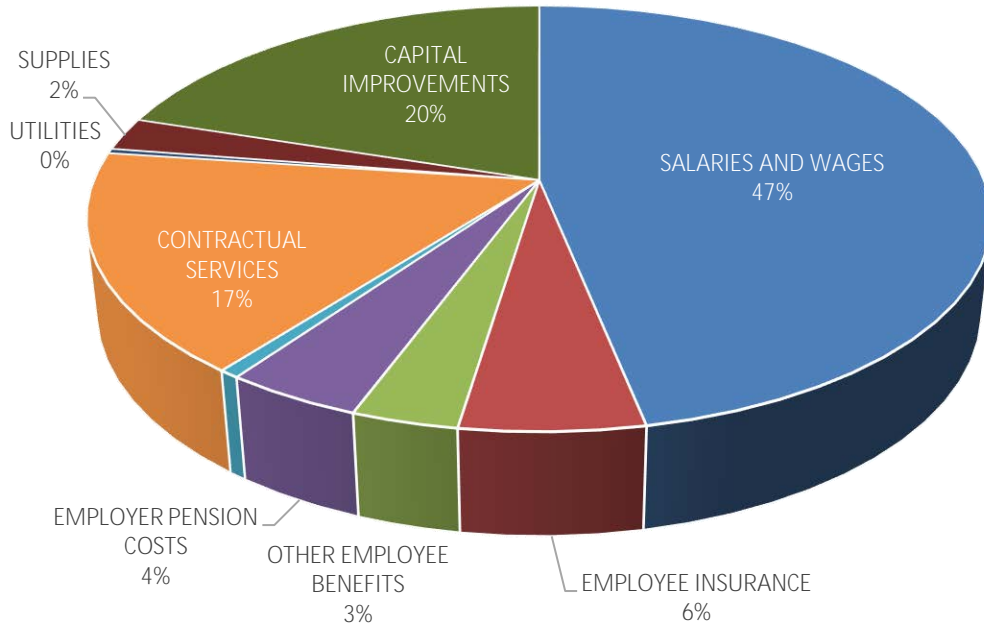
Innovation & Technology Department FY2023



THE CITY OF LAKE FOREST
 FY2023
 INNOVATION AND TECHNOLOGY



FY23 EXPENSES



Budget Data

FY2022 Amended	\$1,123,017
FY2023 Budget	\$1,154,524
Change from Prior Year:	\$31,507

INNOVATION AND TECHNOLOGY

	<u>FY2022 Amended</u>	<u>FY2023 Budget</u>	<u>Change</u>
IT Department	\$1,123,017	\$1,154,524	2.81%
	<hr/>	<hr/>	
	\$1,123,017	\$1,154,524	2.81%

Increase for FY2023 is primarily due to increased operating capital expense.

INNOVATION AND TECHNOLOGY DEPARTMENT

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 101 - GENERAL					
Dept 1303 - IT - CAPITAL					
701	CAPITAL IMPROVEMENTS		200,000	200,000	231,000
TOTAL CAPITAL IMPROVEMENTS			200,000	200,000	231,000
Dept 1315 - INNOVATION & TECHNOLOGY					
100	SALARIES AND WAGES	498,482	537,967	539,798	540,656
101	EMPLOYEE INSURANCE	62,298	64,380	62,299	64,380
102	OTHER EMPLOYEE BENEFITS	37,436	36,653	40,623	37,309
103	EMPLOYER PENSION COSTS	54,047	56,761	53,542	48,344
200	CONTRA ACCOUNTS	(360,945)	(391,349)	(391,349)	(507,925)
300	OTHER OPERATING	5,726	5,200	6,160	7,200
400	CONTRACTUAL SERVICES	478,284	577,785	576,145	700,541
601	UTILITIES	4,831	5,236	5,236	4,135
600	SUPPLIES	54,820	30,384	26,257	28,884
Totals for dept 1315 - INNOV & TECH		834,979	923,017	918,711	923,524
TOTAL APPROPRIATIONS		834,979	1,123,017	1,118,711	1,154,524

Human Resources Department

Mission Statement

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

Vision Statement

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

FY2022 Highlights



Managed employee COVID-19 exposures and testing. Worked with departments to keep employees safe and working.

- Converted to digital systems/processes for employee recruitment, onboarding, and performance evaluations.
- Implemented new online recruitment tools to enable digital interviews which will expedite the early stages of recruitment.



Hosted a successful Public Safety entry-level exam that attracted applicant levels significantly higher than our neighboring communities

FY2023 Initiatives and Programs



Explore opportunities to enhance public safety recruitment efforts.

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



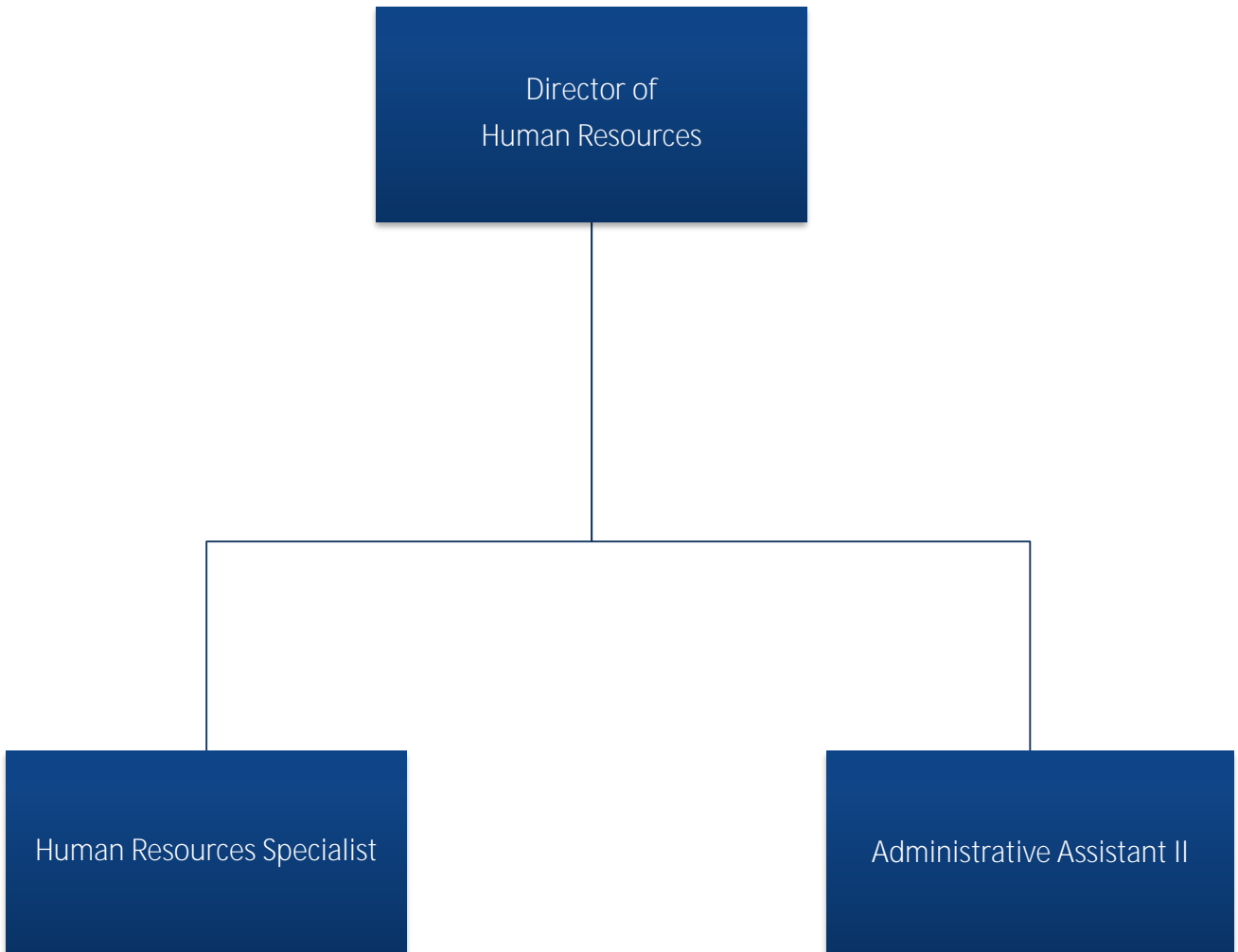
Pursue insurance benefit cost containment opportunities to protect the sustainability of City insurance plans.



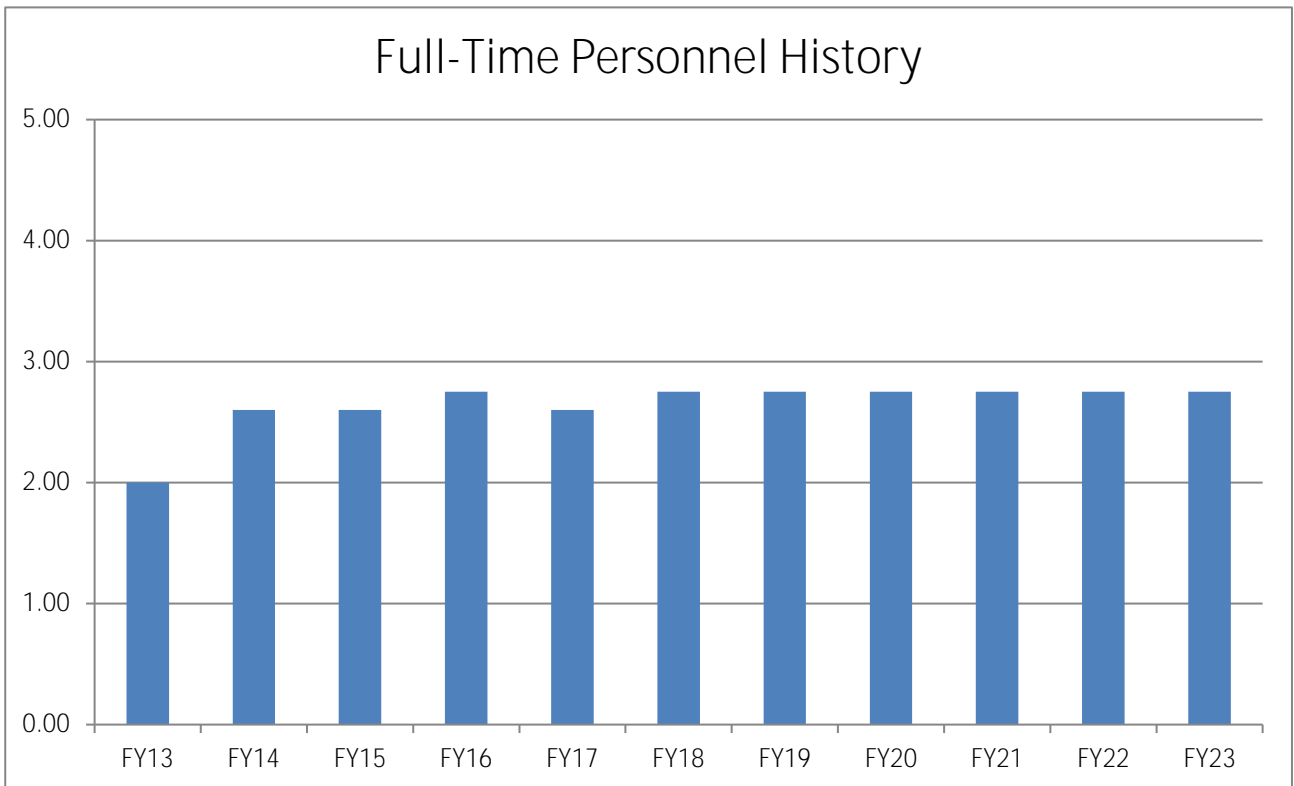
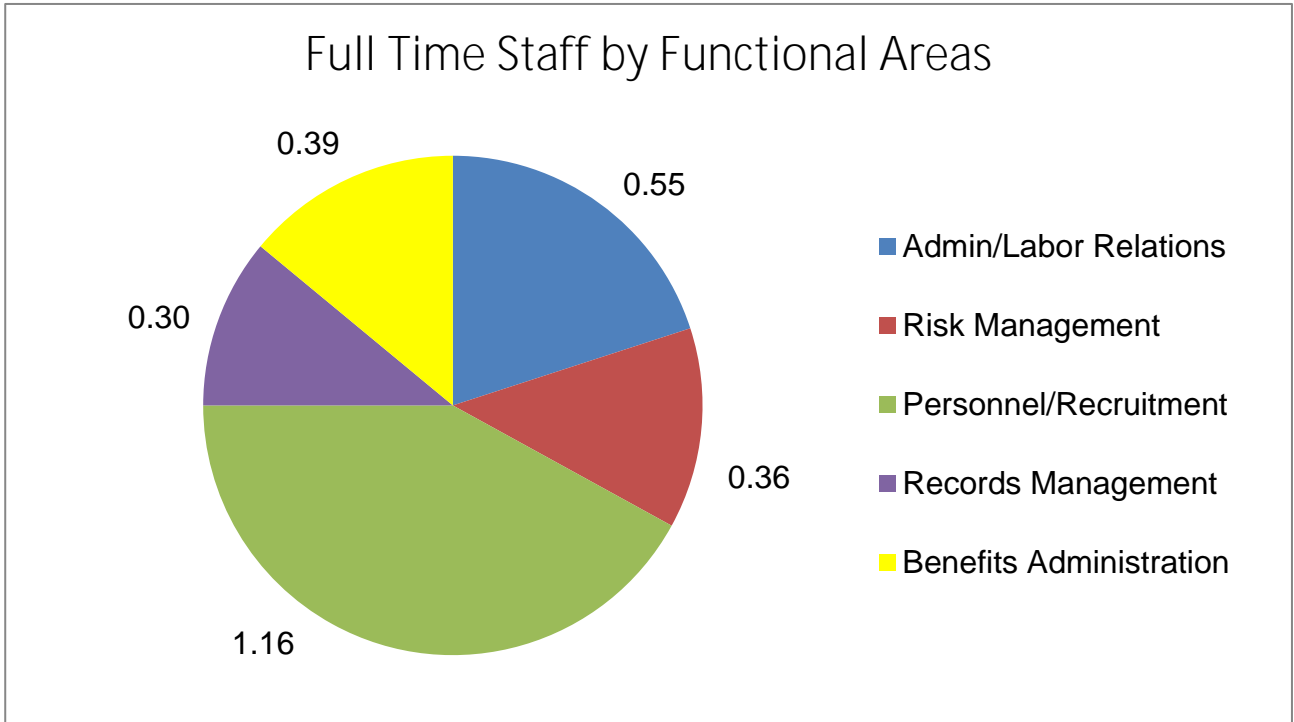
Ensure compliance with Federal and State employment laws.

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

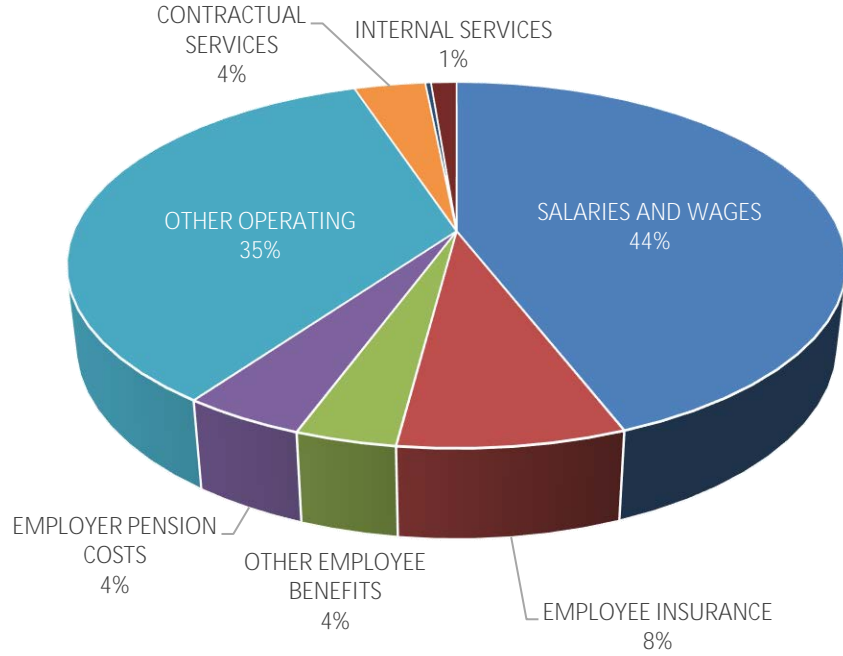
Performance Measurement* <i>All HR Measurements Based on Calendar Year</i>	2019 Actual	2020 Actual	2021 Projected	2022 Target
Workers Comp Claims With Lost Time < 3 days	16	14	11	10
Workers Comp Claims	42	27	24	25
Wellness Program Participation %	83.7%	86.1%	45.4%	75.0%
Wellness Program Incentive Earned %	52.5%	44.1%	34.6%	55.0%
Turnover (2020 <i>Nat'l Avg</i> – 22.00%)	6.67%	5.37%	5.85%	≤ 10.0%



THE CITY OF LAKE FOREST
 FY2023
 HUMAN RESOURCES



FY23 EXPENSES



Budget Data

FY2022 Amended	\$645,295
FY2023 Budget	\$581,151
Change from Prior Year:	-\$64,144

<u>HUMAN RESOURCES</u>	<u>FY2022 Amended</u>	<u>FY2023 Budget</u>	<u>Change</u>
HR Admin	\$609,894	\$540,101	-11.44%
Fire & Police Comm	\$35,401	\$41,050	15.96%
	\$645,295	\$581,151	-9.94%

Administration budget reduced due to change in personnel and one-time expenses in FY22. Fire and Police Commission budget fluctuates from year to year based on recruitments anticipated.

HUMAN RESOURCES DEPARTMENT

BUDGET CLASS DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 101 - GENERAL				
Dept 1701 - HR - ADMIN				
100 SALARIES AND WAGES	344,536	297,746	236,928	256,354
101 EMPLOYEE INSURANCE	36,777	46,188	32,447	46,188
102 OTHER EMPLOYEE BENEFITS	25,906	21,594	18,075	20,577
103 EMPLOYER PENSION COSTS	39,941	34,593	24,237	24,931
300 OTHER OPERATING	114,632	181,611	179,132	168,033
400 CONTRACTUAL SERVICES	32,433	15,000	15,000	15,000
600 SUPPLIES	13,800	1,050	2,120	1,650
500 INTERNAL SERVICES	14,000	12,112	12,112	7,368
Totals for dept 1701 - HR - ADMIN	622,025	609,894	520,051	540,101
Dept 1703 - HR - FIRE & POLICE COMMISSION				
300 OTHER OPERATING	41,171	28,901	32,000	35,550
400 CONTRACTUAL SERVICES	12,194	6,500	4,950	5,500
Totals for dept 1703 - HR - FIRE & POLICE COMM	53,365	35,401	36,950	41,050
TOTAL APPROPRIATIONS	675,390	645,295	557,001	581,151

Community Development Department

Mission Statement

The Community Development Department works with all parties 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 strives to be an ally to our customers, not an obstacle, assisting them in efficiently moving through the review and approval processes toward successful completion of projects.

Vision Statement

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

FY2022 Highlights

-  Supported the active housing market by working with buyers and realtors.
-  Followed health and safety measures to assure customers receive efficient, high-quality service during COVID-19 pandemic.
-  Worked with developers to advance the construction of homes to meet demand for new housing products in the community.
-  Supported acquisition of Hart property and integration into the Ragdale Campus.
-  Coordinated monthly with Conway **Park Owners' Association** to monitor occupancy levels in the office park and return to office plans. (pandemic related)
-  Worked with the Hospital on renovation and reuse of various spaces.



Coordinated with the City Attorney's office on various litigation matters.



Assumed responsibility for Special Events and landscape licenses, and coordinated launch of the Mobile Food & Beverage Vendor Program and the Saturday Market.



Supported Chicago Bears Training Camp.

FY2023 Initiatives and Programs



Continue offering user friendly, efficient, timely application/plan review/permitting processes.



Support the efforts of Boards and Commissions and continuous process improvements.



Resume the Comprehensive Plan Update – Focused study of the business district and surrounding neighborhoods.



Support and guide the Lake Forest Library as restoration of the dome progresses.



Support development of 12 new Senior Cottages.



Support sustainable development.



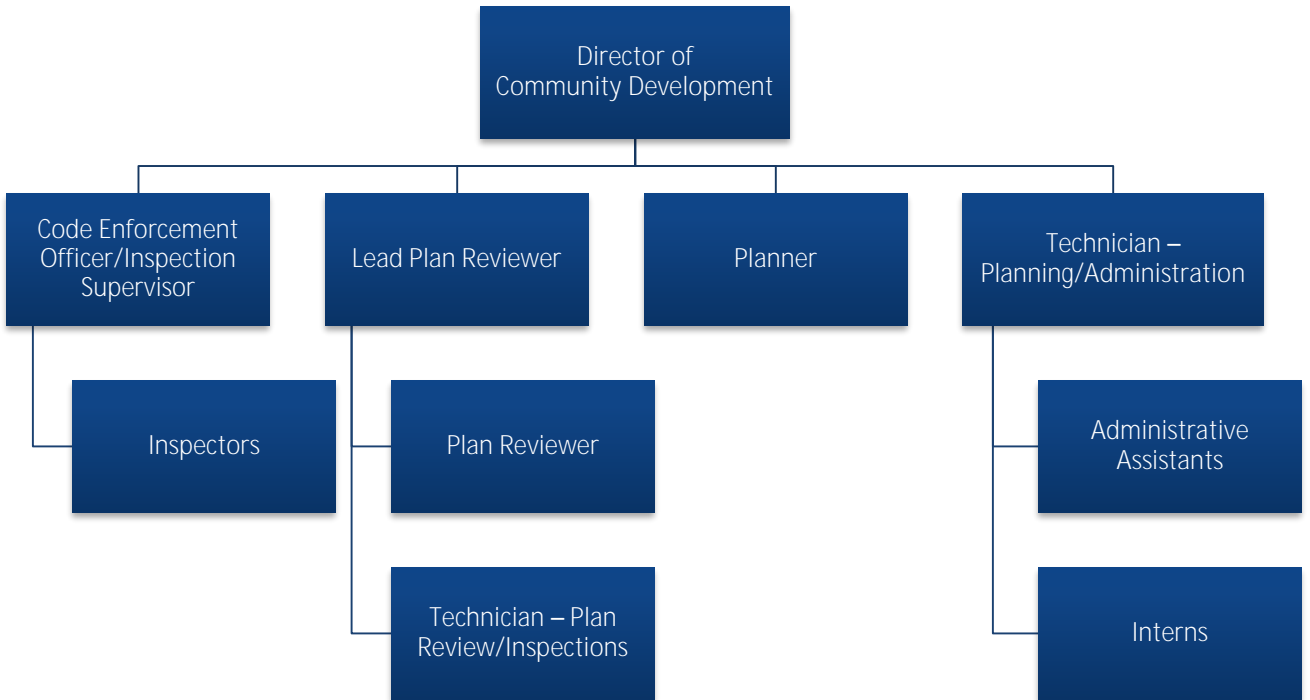
Plan, coordinate, and support opportunities to connect Bears' Training Camp attendees to local businesses.

FY2023 Budget Notes

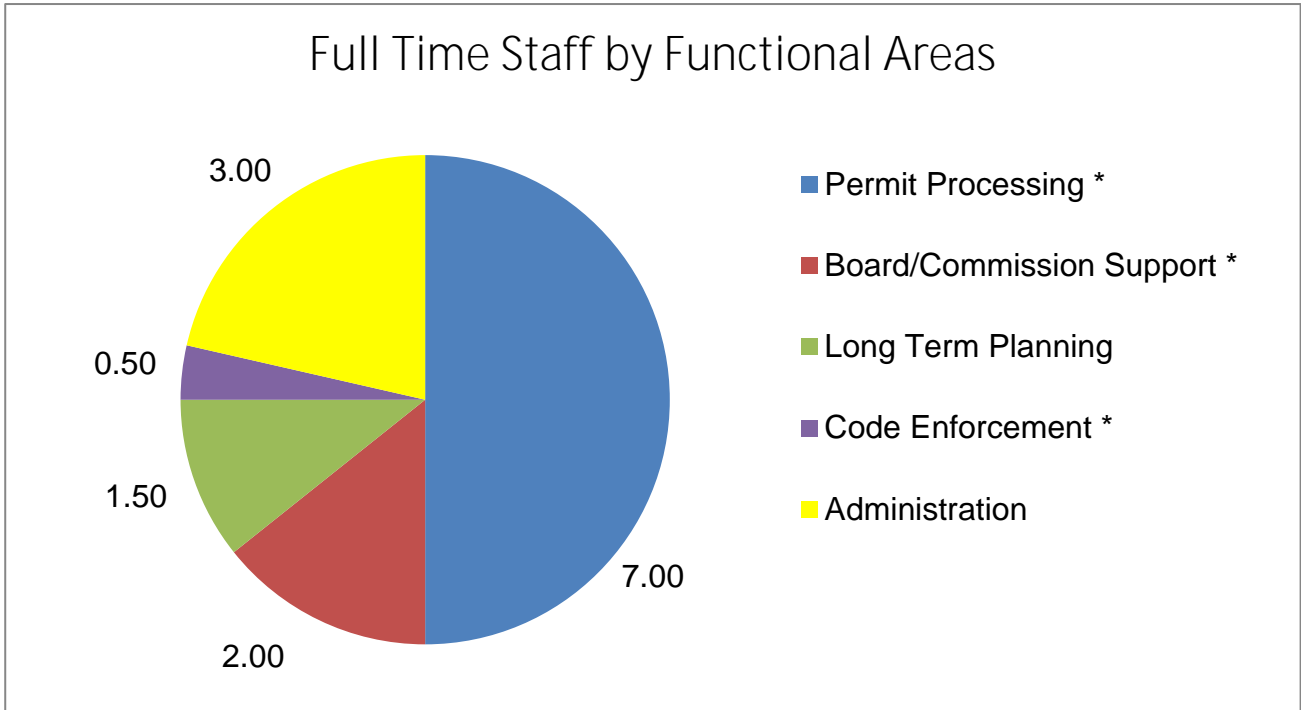
- \$110,000 budgeted for Hyatt Place hotel tax rebate incentive

Performance Measurement	Performance Target	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2022 Target
Plan Review/Permit Issuance Times (Standard/Fast Track)	15/5 working days	92%	93%	95%	96%
Inspection Response Times	1 to 2 days	95%	95%	97%	98%
Code Enforcement Complaint Response Times	2 days	88%	90%	92%	92%
Board/Commission Approvals	1 meeting	73%	82%	90%	90%

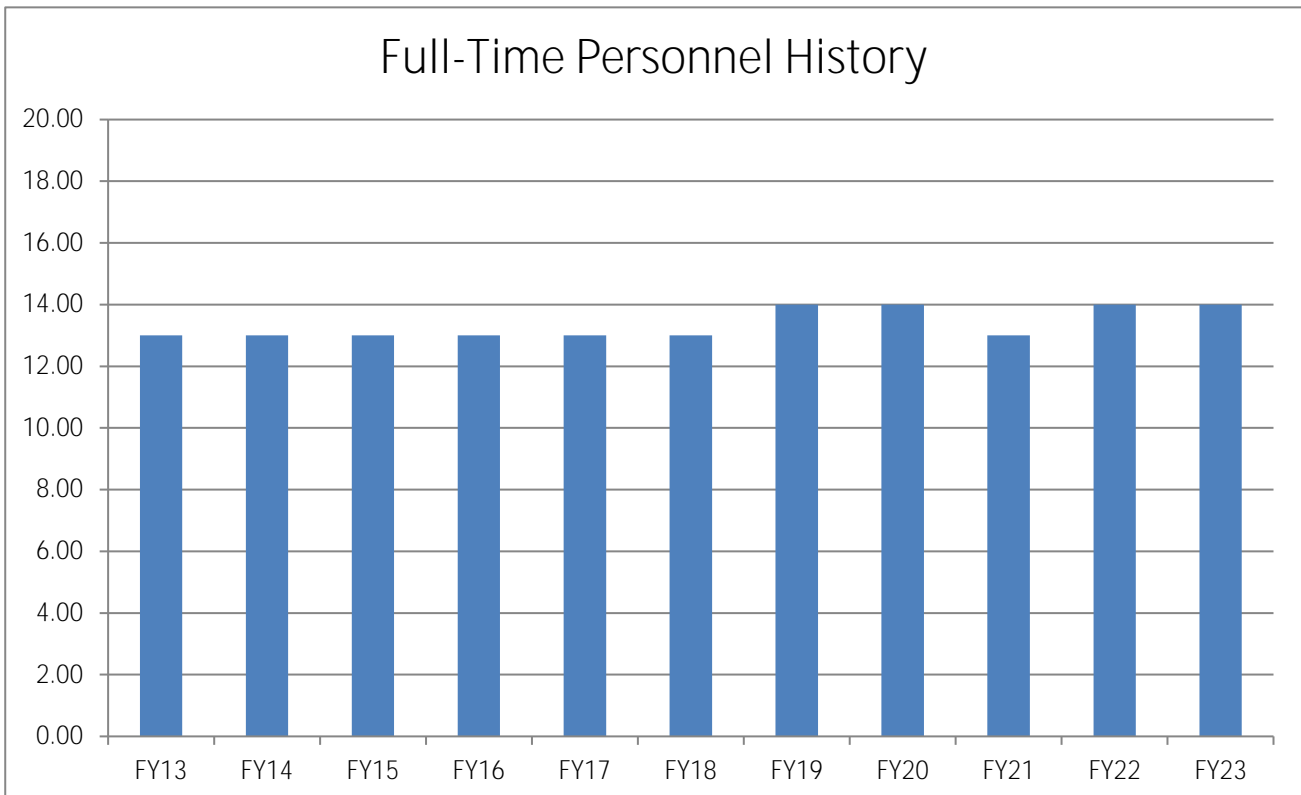
Community Development Department FY2023



THE CITY OF LAKE FOREST
 FY2023
 COMMUNITY DEVELOPMENT

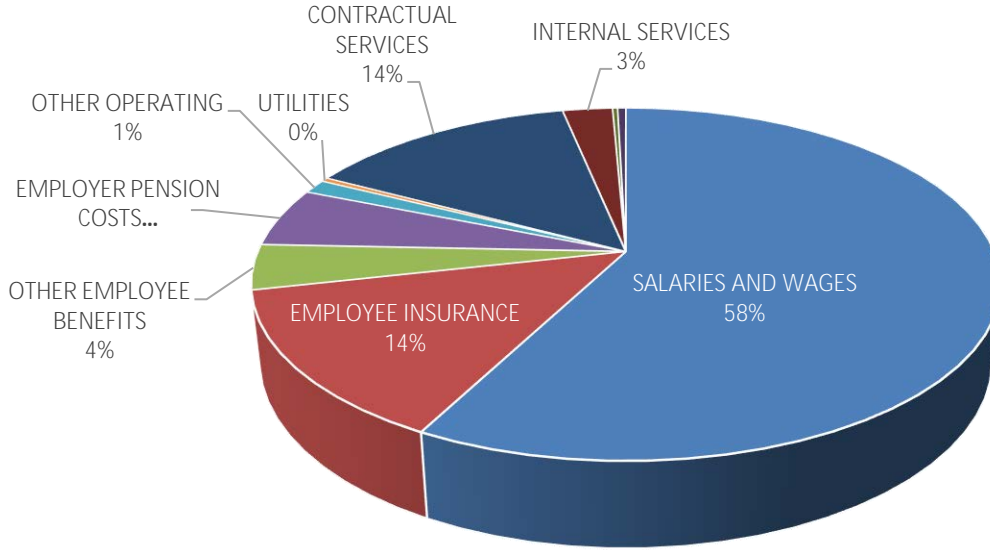


** Direct Customer Service Activities*



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

FY23 EXPENSES



Budget Data

FY2022 Amended	\$2,191,763
FY2023 Budget	\$2,354,717
Change from Prior Year:	\$162,954

<u>COMMUNITY DEVELOPMENT</u>	<u>FY2022 Amended</u>	<u>FY2023 Budget</u>	<u>Change</u>
Community Development	\$2,013,443	\$2,120,323	5.31%
Economic Development	\$178,320	\$234,394	31.45%
	\$2,191,763	\$2,354,717	7.43%

Community Development increase is due to \$100,000 budgeted for the Comprehensive Plan Final Phases. Economic Development increases due to incentive agreements (Forester Hotel and Le Colonial) that will rebate a portion of tax revenues generated. A net increase in revenue is projected.

COMMUNITY DEVELOPMENT DEPARTMENT

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 101 - GENERAL					
ESTIMATED REVENUES					
Dept 3401 - COMMUNITY DEVELOPMENT					
006	LICENSES AND PERMITS	12,845	12,920	12,920	11,620
008	BUILDING PERMITS	1,747,563	967,000	1,750,000	1,200,000
010	CHARGES FOR SERVICES	386,675	281,587	373,187	340,783
013	FINES & FORFEITS	5,500	4,000	8,000	5,500
TOTAL ESTIMATED REVENUES		2,152,583	1,265,507	2,144,107	1,557,903
Dept 3401 - COMMUNITY DEVELOPMENT					
100	SALARIES AND WAGES	1,141,493	1,263,300	1,217,186	1,307,858
101	EMPLOYEE INSURANCE	290,588	326,361	278,391	321,052
102	OTHER EMPLOYEE BENEFITS	82,526	91,752	89,347	94,761
103	EMPLOYER PENSION COSTS	128,662	141,252	125,061	123,139
200	CONTRA ACCOUNTS	(200)		(415)	
300	OTHER OPERATING	8,578	24,000	24,000	24,000
601	UTILITIES	9,302	10,651	10,651	8,925
400	CONTRACTUAL SERVICES	44,868	95,206	95,006	173,845
500	INTERNAL SERVICES	57,594	55,021	55,021	60,643
600	SUPPLIES	4,350	5,900	6,100	6,100
Totals for dept 3401 - COMMUNITY DEV		1,767,761	2,013,443	1,900,348	2,120,323
Dept 3402 - ECONOMIC DEVELOPMENT					
100	SALARIES AND WAGES	46,541	49,246	51,000	50,499
101	EMPLOYEE INSURANCE	7,335	7,582	4,278	4,423
102	OTHER EMPLOYEE BENEFITS	3,122	2,720	3,380	2,922
103	EMPLOYER PENSION COSTS	5,414	5,522	5,463	5,050
300	OTHER OPERATING	3,875	6,500	6,500	6,500
400	CONTRACTUAL SERVICES	10,098	96,750	110,000	155,000
700	OPERATING CAPITAL		10,000	10,000	10,000
Totals for dept 3402 - ECONOMIC DEV		76,385	178,320	190,621	234,394
TOTAL APPROPRIATIONS		1,844,146	2,191,763	2,090,969	2,354,717

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

Mission Statement

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

Vision Statement

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

FY2022 Highlights



Assisted in managing construction impacts of **IDOT's Deerpath** and Rte. 41 Pump Station Project.



Initiated a recycling cart audit and education program to **improve City's** curbside residential recycling contamination rate; completed over 1,500 cart audits.



Obtained grant funds for the design and construction of the Route 60 Pedestrian Path Project *and* for the Construction of the Burr Oak Area Storm Sewer Improvement Project.



Completed the Ringwood Ravine Project and the Old Elm Parking Lot Project utilizing sustainable and green infrastructure best management practices.



Completed numerous studies, assessments and designs as part of the **City's Capital Improvement Program**: Building Assessments, Seminary Ravine Pre-Design, Ravine Inventory and Evaluation Program, Forest Park Bluff Stabilization Design, Illinois and Woodland Pedestrian Bridge Replacement Designs, Deerpath Watermain Replacement Design.



Completed various water distribution system improvement projects: Distribution Monitoring / Sensor Project, Valve Repairs, Water Plant Intake Cleaning.



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

-

Completed various asset management projects including an interactive online construction map and a utility data quality improvement project.

FY2023 Initiatives and Programs

-

Implement new technologies to optimize operations including work order system, utilization of drones for various infrastructure inspections, and snow plowing telematics.



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



Construction oversight of **ComEd's** Deerpath Bridge Replacement Project.



Complete numerous Capital Improvement Program Projects including the Burr Oak Area Storm Sewer Project, Illinois & Woodland Pedestrian Bridge Replacements, Forest Park Bluff Slope Stabilization, Public Safety Garage Roof Replacement, Forest Ave Parking Lot Resurfacing, Waukegan & Everett Intersection - Metra Upgrades, Water Plant Membrane Replacements and Deerpath Watermain Replacement (Ahwahnee-Golf).

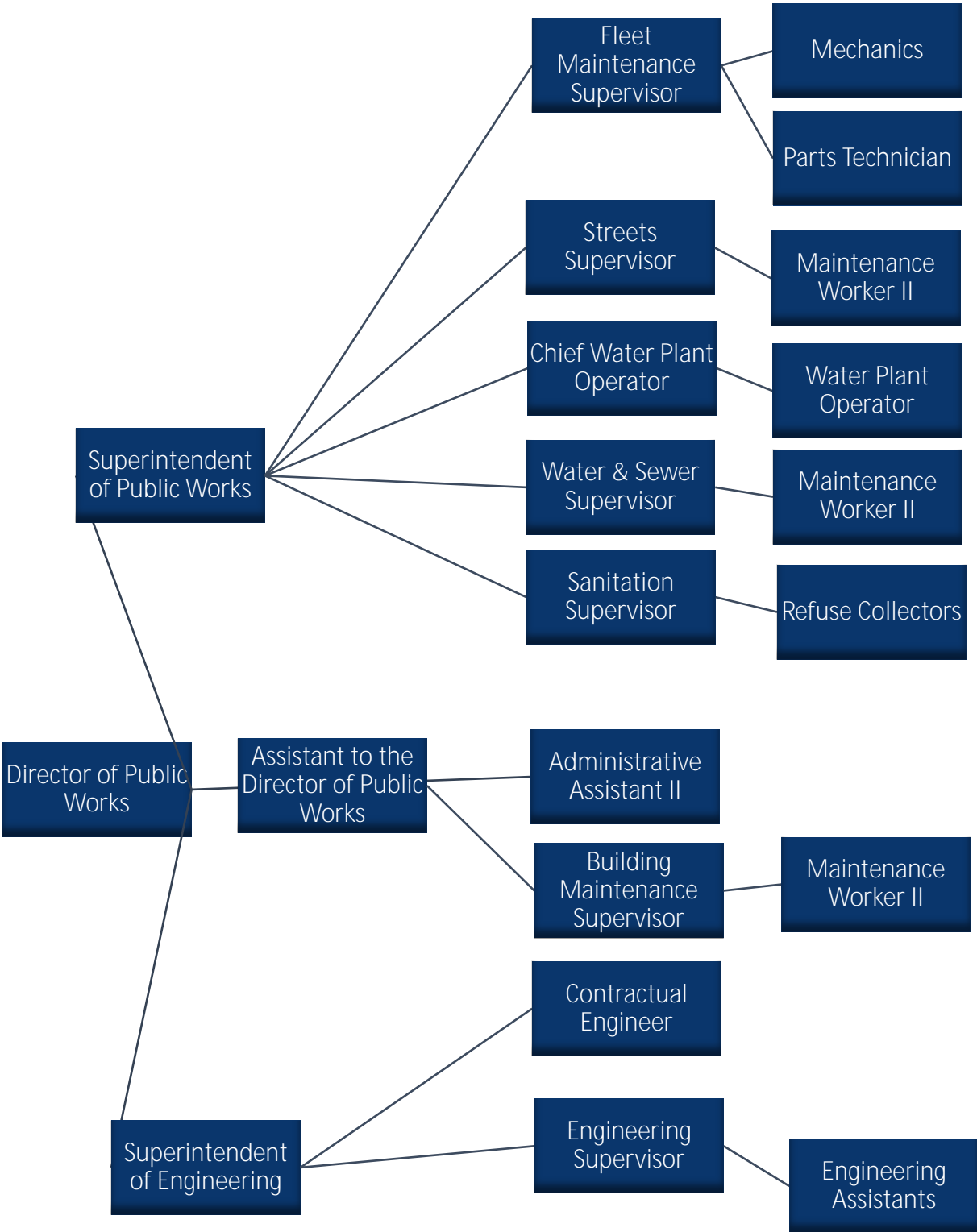


Complete various project designs and studies to better position projects for construction and grant funding: ADA Transition Plan, Rockefeller / McCormick / Loch Ravine Design, Seminary Ravine Design, Pavement Management Program, Deerpath Streetscape Project Design, McLennon-Reed Bridge Repairs Design, Storm Sewer Upgrade Design - Ahwahnee Rd and Lake-Woodbine Bridge Reconstruction Design.

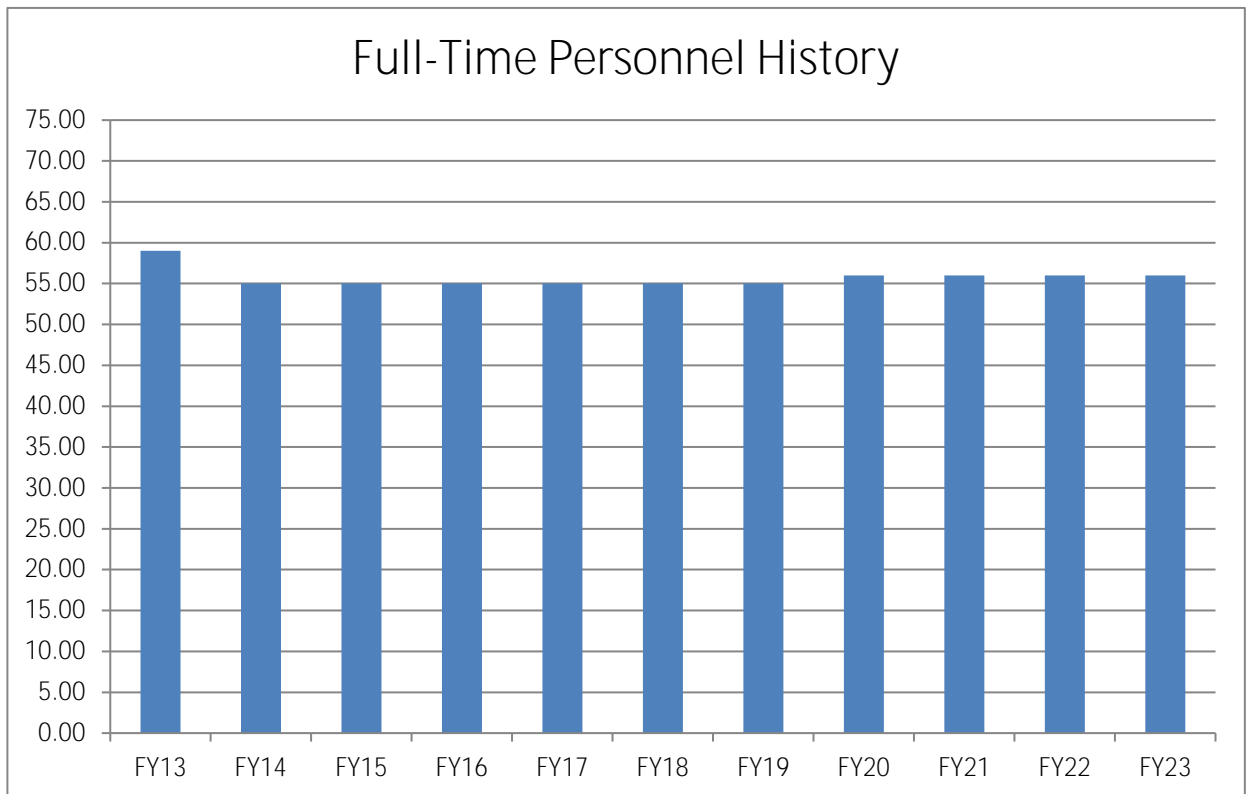
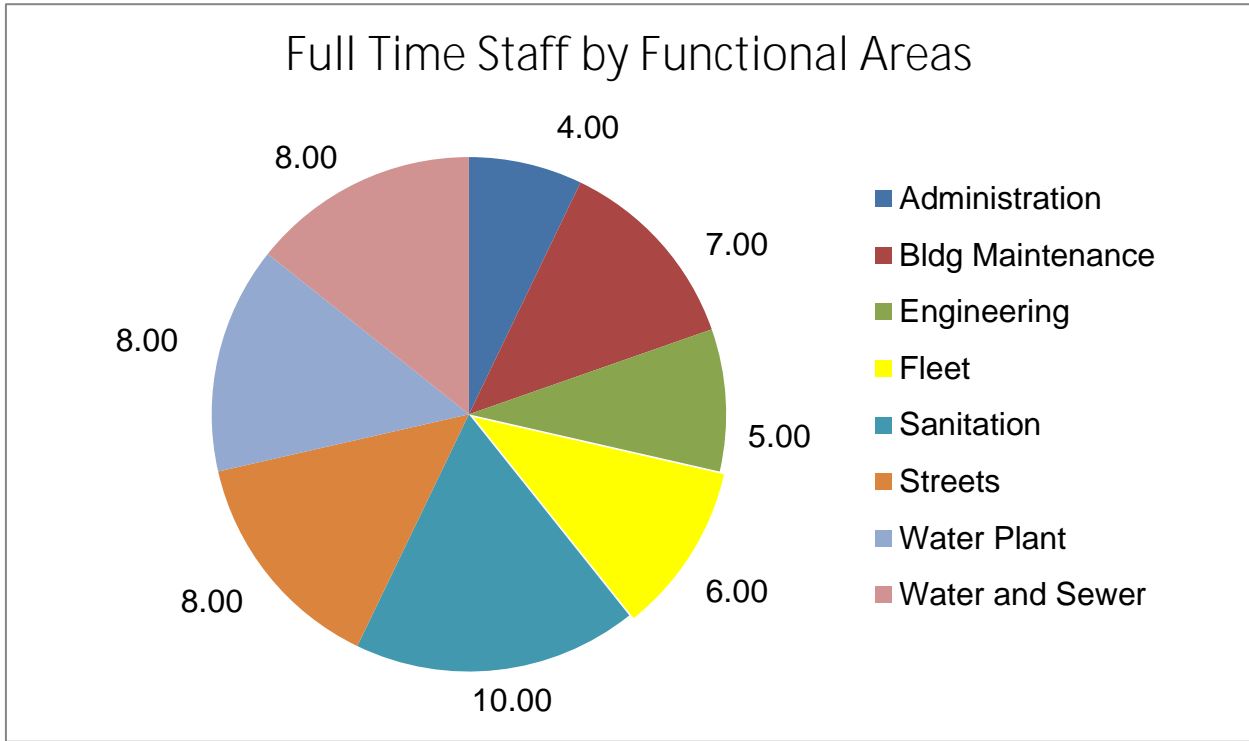
Performance Measurement	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Target
Engineering				
Annual City-wide pavement condition assessment (score 70 – 80 considered satisfactory)	83.5	83.9	82	77
Annual IDOT Sufficiency Rating for 14 City-owned vehicular bridges (greater than 50 considered satisfactory per Federal guidelines)	72.7	73.1	72.7	72
Fleet				
Annual number of field service calls	69	97	65	75
Percentage of diesel emission after treatment cleaning maintenance performed	20%	12%	0%*	100%
Streets				
Annual completed streetlight inspection cycles	6	8	10	12
Annual electric/gas lamp poles painted	20	40	50	150
Annual completed sweeping cycles	5	4	7	8
Sanitation				
Recycling contamination rate	25%	19%	17%	10%
Water & Sewer				
Catch basins cleaned in a year	356	742	1,250	1,250
Watermain repairs completed within one day	90%	92%	100%	100%
Building Maintenance				
Average days to close municipal building requests	-	-	5.1	5
Water Plant				
Complete all chemical feed system quality control checks	95%	99%	99%	98%
Number of unscheduled Water Plant shutdowns per year (the lower the number the more efficient)	0	0	1	0
Reporting accuracy to regulatory agencies (higher percentage means little correction needed)	100%	100%	100%	100%
Completion of all regulatory lab work on time	100%	100%	100%	100%

*Cleaning maintenance equipment has not been in use due to needed repairs. Supply chain issues have resulted in significant delays in getting the program back up and running.

Public Works Department FY2023

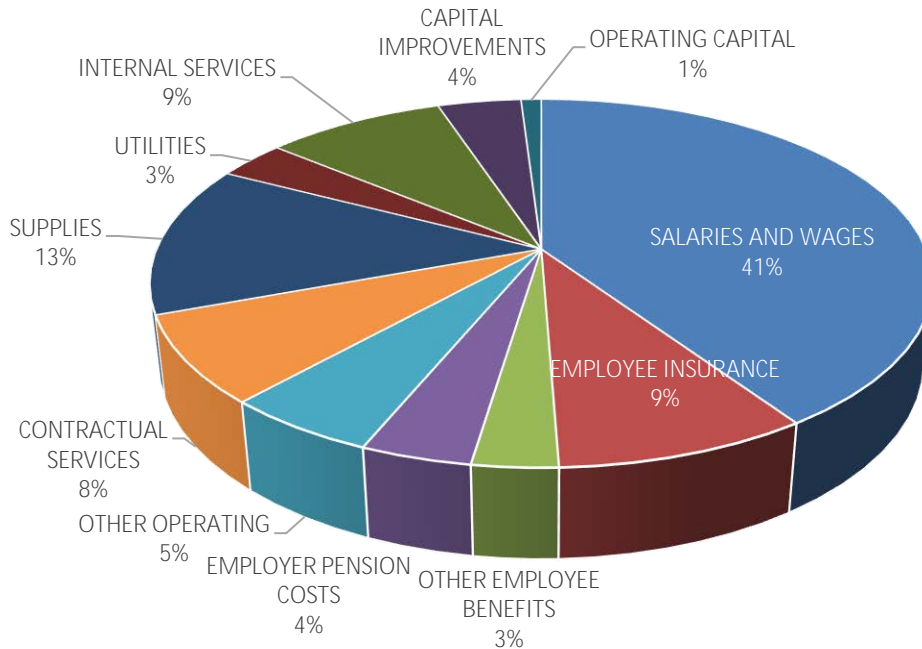


THE CITY OF LAKE FOREST
 FY2023
 PUBLIC WORKS



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

FY23 EXPENSES



Budget Data

FY2022 Amended	\$14,173,239
FY2023 Budget	\$14,457,058
Change from Prior Year:	\$283,819

<u>PUBLIC WORKS</u>	<u>FY2022 Amended</u>	<u>FY2023 Budget</u>	<u>Change</u>
Administration	\$785,493	\$806,671	2.70%
Building Maintenance	\$1,830,824	\$1,867,896	2.02%
Engineering	\$1,163,736	\$1,119,021	-3.84%
Fleet	\$1,967,728	\$2,062,964	4.84%
Sanitation	\$2,565,565	\$2,627,185	2.40%
Storm Sewers	\$232,093	\$225,345	-2.91%
Streets	\$2,283,606	\$2,356,047	3.17%
Water & Sewer	\$3,344,194	\$3,391,929	1.43%
	\$14,173,239	\$14,457,058	2.00%

Reduction in Engineering is due to personnel turnover and reduction in storm sewers is due to one time expense in FY22. Increased budgets are primarily due to personnel costs.

PUBLIC WORKS - ADMINISTRATION

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 101 - GENERAL					
ESTIMATED REVENUES					
010	CHARGES FOR SERVICES	22,339	2,392	43,297	9,812
TOTAL ESTIMATED REVENUES		<u>22,339</u>	<u>2,392</u>	<u>43,297</u>	<u>9,812</u>
100	SALARIES AND WAGES	342,198	351,820	358,947	366,550
101	EMPLOYEE INSURANCE	73,990	78,817	76,271	78,817
102	OTHER EMPLOYEE BENEFITS	23,138	23,042	24,356	24,593
103	EMPLOYER PENSION COSTS	38,857	39,553	37,142	35,027
300	OTHER OPERATING	12,051	10,744	10,744	10,744
400	CONTRACTUAL SERVICES	23,470	34,000	19,000	28,259
500	INTERNAL SERVICES	37,388	43,836	43,836	58,715
601	UTILITIES	3,892	5,319	5,319	4,150
600	SUPPLIES	4,585	3,100	5,600	3,100
TOTAL APPROPRIATIONS		<u>559,569</u>	<u>590,231</u>	<u>581,215</u>	<u>609,955</u>
Fund 501 - WATER AND SEWER					
100	SALARIES AND WAGES	142,047	142,081	142,081	145,599
101	EMPLOYEE INSURANCE	25,597	26,373	25,981	26,373
102	OTHER EMPLOYEE BENEFITS	10,373	10,495	10,737	10,777
103	EMPLOYER PENSION COSTS	16,105	16,313	15,546	13,967
TOTAL APPROPRIATIONS		<u>194,122</u>	<u>195,262</u>	<u>194,345</u>	<u>196,716</u>
APPROPRIATIONS - ALL FUNDS		<u>753,691</u>	<u>785,493</u>	<u>775,560</u>	<u>806,671</u>

PUBLIC WORKS - BUILDING MAINTENANCE

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 101 - GENERAL					
ESTIMATED REVENUES					
010	CHARGES FOR SERVICES	1,190	39,836	40,076	40,677
TOTAL ESTIMATED REVENUES		<u>1,190</u>	<u>39,836</u>	<u>40,076</u>	<u>40,677</u>
APPROPRIATIONS					
100	SALARIES AND WAGES	636,074	685,526	672,755	715,465
101	EMPLOYEE INSURANCE	130,331	133,014	140,060	148,846
102	OTHER EMPLOYEE BENEFITS	47,530	51,440	50,454	53,428
103	EMPLOYER PENSION COSTS	72,916	79,823	70,119	69,136
200	CONTRA ACCOUNTS	(1,686)			
300	OTHER OPERATING	95,094	135,838	136,638	140,359
400	CONTRACTUAL SERVICES	186,588	216,440	209,084	214,490
601	UTILITIES	69,505	75,505	72,671	70,550
500	INTERNAL SERVICES	34,467	35,554	35,554	38,754
600	SUPPLIES	119,816	122,684	132,074	121,868
701	CAPITAL IMPROVEMENTS		150,000	150,000	150,000
700	OPERATING CAPITAL	139,891	145,000	145,000	145,000
TOTAL APPROPRIATIONS		<u>1,530,526</u>	<u>1,830,824</u>	<u>1,814,409</u>	<u>1,867,896</u>

PUBLIC WORKS - ENGINEERING

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 101 - GENERAL					
ESTIMATED REVENUES					
010	CHARGES FOR SERVICES	32,702	15,000	30,000	25,000
TOTAL ESTIMATED REVENUES		32,702	15,000	30,000	25,000
100	SALARIES AND WAGES	447,652	449,520	426,789	449,788
101	EMPLOYEE INSURANCE	102,128	105,500	87,646	90,178
102	OTHER EMPLOYEE BENEFITS	33,502	33,276	32,527	33,721
103	EMPLOYER PENSION COSTS	50,457	50,944	45,711	42,869
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	11,139	7,000	7,000	7,000
400	CONTRACTUAL SERVICES	280,239	329,903	369,913	305,689
600	SUPPLIES	1,031	8,385	8,385	8,385
500	INTERNAL SERVICES	15,668	26,014	26,014	27,168
601	UTILITIES	5,137	5,864	5,864	5,110
TOTAL APPROPRIATIONS		946,953	1,016,406	1,009,849	969,908
Fund 501 - WATER AND SEWER					
100	SALARIES AND WAGES	111,585	114,440	114,413	117,815
101	EMPLOYEE INSURANCE	10,693	11,051	10,693	11,051
102	OTHER EMPLOYEE BENEFITS	8,245	8,541	8,687	8,812
103	EMPLOYER PENSION COSTS	12,787	13,298	12,601	11,435
TOTAL APPROPRIATIONS		143,310	147,330	146,394	149,113
APPROPRIATIONS - ALL FUNDS		1,090,263	1,163,736	1,156,243	1,119,021

PUBLIC WORKS - FLEET SERVICES

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 601 - FLEET					
100	SALARIES AND WAGES	569,097	600,620	585,830	615,802
101	EMPLOYEE INSURANCE	113,348	117,134	113,348	117,134
102	OTHER EMPLOYEE BENEFITS	42,094	45,209	43,181	45,687
103	EMPLOYER PENSION COSTS	65,033	69,803	60,760	58,554
999	GASB AUDIT ENTRIES	(3,850)			
200	CONTRA ACCOUNTS	(26,676)		(10,748)	
300	OTHER OPERATING	181,663	211,783	215,672	208,624
400	CONTRACTUAL SERVICES	13,752	26,919	26,203	18,460
500	INTERNAL SERVICES	8,610	9,842	9,842	12,458
601	UTILITIES	2,587	3,418	3,143	3,245
600	SUPPLIES	947,580	883,000	985,850	983,000
TOTAL APPROPRIATIONS		1,913,238	1,967,728	2,033,081	2,062,964

PUBLIC WORKS - SANITATION

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 101 - GENERAL					
ESTIMATED REVENUES					
010	CHARGES FOR SERVICES	81,549	63,300	68,100	63,300
012	SANITATION FEE	932,034	930,000	930,000	930,000
TOTAL ESTIMATED REVENUES		<u>1,013,583</u>	<u>993,300</u>	<u>998,100</u>	<u>993,300</u>
100	SALARIES AND WAGES	983,241	1,023,510	1,010,390	1,063,949
101	EMPLOYEE INSURANCE	218,265	250,119	234,287	249,942
102	OTHER EMPLOYEE BENEFITS	73,006	76,132	75,462	78,896
103	EMPLOYER PENSION COSTS	113,121	118,243	104,547	102,190
200	CONTRA ACCOUNTS	(5,162)			
300	OTHER OPERATING	544,583	364,185	474,518	364,185
600	SUPPLIES	57,636	32,915	32,974	32,915
400	CONTRACTUAL SERVICES	60,144	109,000	109,000	109,000
500	INTERNAL SERVICES	579,621	585,675	585,675	620,633
601	UTILITIES	4,057	5,786	5,786	5,475
TOTAL APPROPRIATIONS		<u>2,628,512</u>	<u>2,565,565</u>	<u>2,632,639</u>	<u>2,627,185</u>
ADDITIONAL FUNDING IN NON DEPARTMENTAL:					157,500
TOTAL FY23					<u><u>2,784,685</u></u>

PUBLIC WORKS - STORM SEWERS

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 101 - GENERAL					
100	SALARIES AND WAGES	92,992	106,476	95,968	101,763
101	EMPLOYEE INSURANCE	25,521	26,373	25,522	26,373
102	OTHER EMPLOYEE BENEFITS	6,330	7,931	7,298	7,560
103	EMPLOYER PENSION COSTS	9,917	11,413	9,759	9,749
400	CONTRACTUAL SERVICES	11,325	13,232	6,004	13,232
600	SUPPLIES	15,909	16,668	23,896	16,668
701	CAPITAL IMPROVEMENTS		50,000	50,000	50,000
TOTAL APPROPRIATIONS		161,994	232,093	218,447	225,345

PUBLIC WORKS - STREETS

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 101 - GENERAL					
ESTIMATED REVENUES					
002	OTHER TAXES	231,522	230,000	237,827	230,000
007	VEHICLE LICENSES	1,203,610	1,245,000	1,300,000	1,286,000
006	LICENSES AND PERMITS		1,000	250	500
010	CHARGES FOR SERVICES	102,968	11,000	80,743	81,743
TOTAL ESTIMATED REVENUES		1,538,100	1,487,000	1,618,820	1,598,243
100	SALARIES AND WAGES	859,115	863,494	839,548	877,292
101	EMPLOYEE INSURANCE	181,169	195,642	203,507	210,324
102	OTHER EMPLOYEE BENEFITS	63,266	64,085	61,923	64,849
103	EMPLOYER PENSION COSTS	97,050	99,613	84,009	84,039
200	CONTRA ACCOUNTS	(12,995)			
300	OTHER OPERATING	4,783	8,399	8,399	8,399
600	SUPPLIES	267,890	298,382	386,382	321,964
400	CONTRACTUAL SERVICES	113,014	130,470	134,170	103,380
500	INTERNAL SERVICES	330,776	324,151	324,151	384,030
601	UTILITIES	4,700	49,370	49,370	51,770
701	CAPITAL IMPROVEMENTS		250,000	250,000	250,000
TOTAL APPROPRIATIONS		1,908,768	2,283,606	2,341,459	2,356,047

PUBLIC WORKS - WATER & SANITARY SEWER

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 501 - WATER AND SEWER					
100	SALARIES AND WAGES	1,381,366	1,390,263	1,376,795	1,405,119
101	EMPLOYEE INSURANCE	307,290	324,201	309,141	323,863
102	OTHER EMPLOYEE BENEFITS	102,722	103,021	102,751	103,585
103	EMPLOYER PENSION COSTS	157,154	159,606	146,188	133,789
300	OTHER OPERATING	46,443	43,797	28,114	43,797
400	CONTRACTUAL SERVICES	376,600	316,033	380,557	316,033
601	UTILITIES	295,823	342,955	325,916	350,025
500	INTERNAL SERVICES	116,726	117,927	117,927	139,327
701	CAPITAL IMPROVEMENTS	26,316	143,800	153,208	143,800
600	SUPPLIES	377,283	402,591	391,720	432,591
TOTAL APPROPRIATIONS		3,187,723	3,344,194	3,332,317	3,391,929

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.

FY2022 Highlights



Refurbished Squad 421 to extend its **“in service”** time capacity.



Activated U.S. Digital automated dispatch system. Also, expanded **the Department’s** records and reporting system to manage employee scheduling and overtime tracking.



Placed a new hybrid vehicle in service.



Hired one full time firefighter and hired two new Paid-on-Premise (**“POP”**) firefighters.



Conducted a process to establish a firefighter eligibility list that will be used to fill future vacant positions.



Re-established inter-departmental CPR and safety trainings for lifeguards, CROYA staff and senior center employees.

FY2023 Initiatives and Programs



Renovate Fire Station 1 kitchen at Public Safety Building that will be supported through Foreign Fire Insurance Board funding.



Re-establish community events and outreach including Senior Citizen CPR classes, Go Lake Forest events, Citizen Fire Academy, and Community Open House.



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



Replacement of staff car 4202 with an environmentally friendly hybrid model

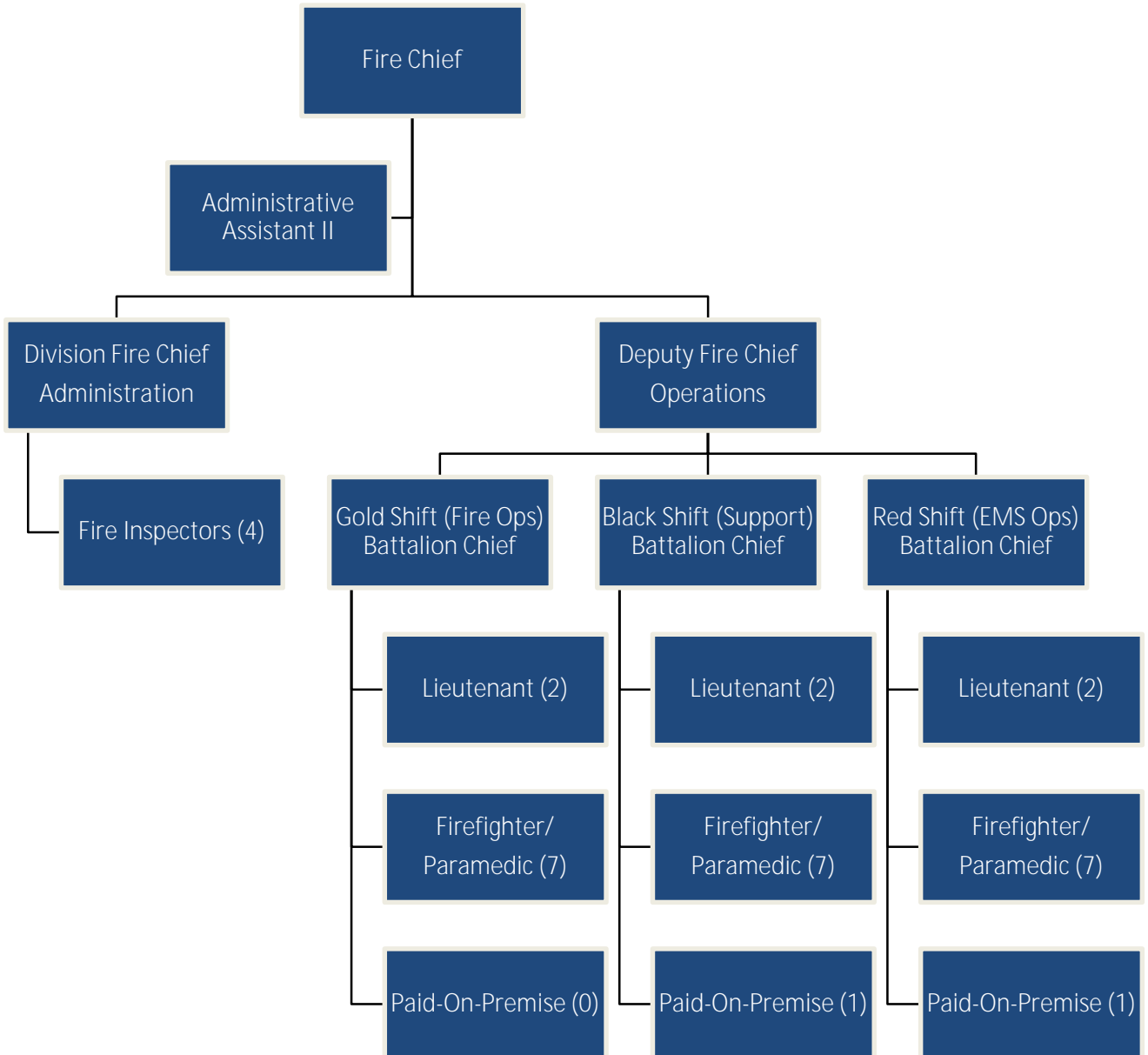
FY2023 Budget Notes

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

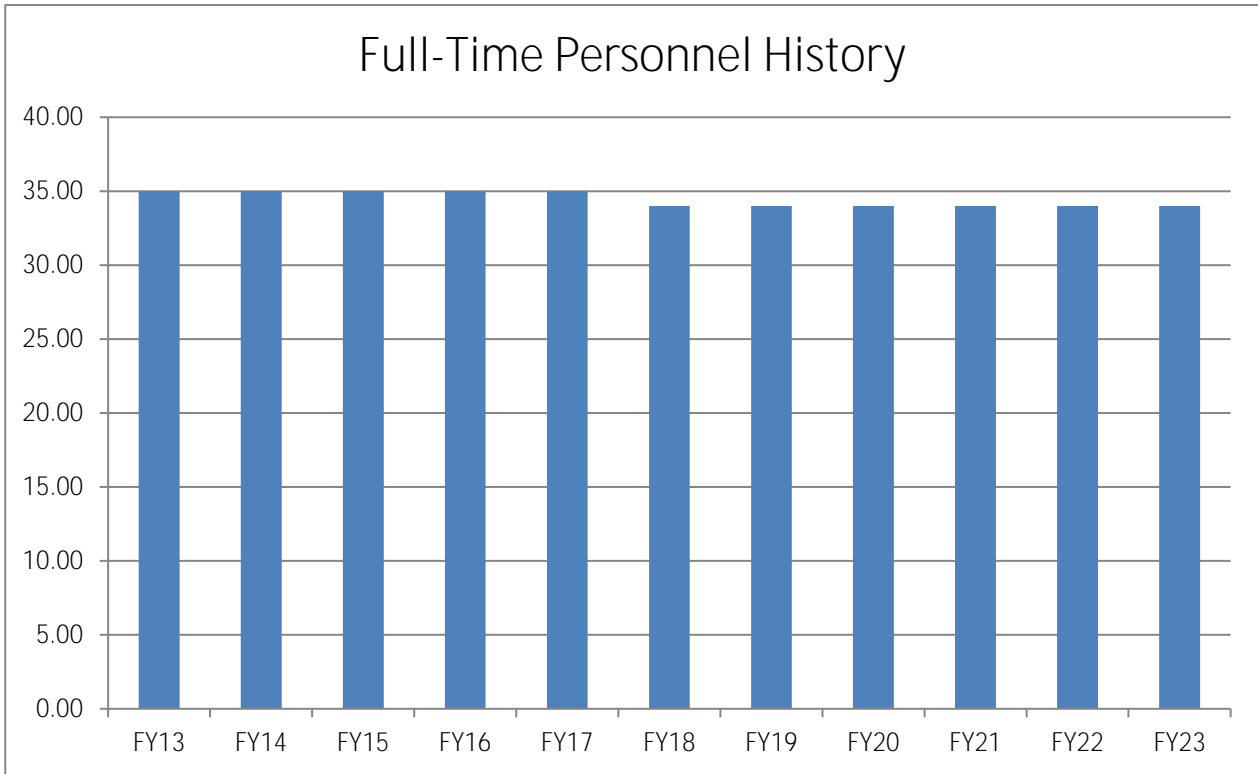
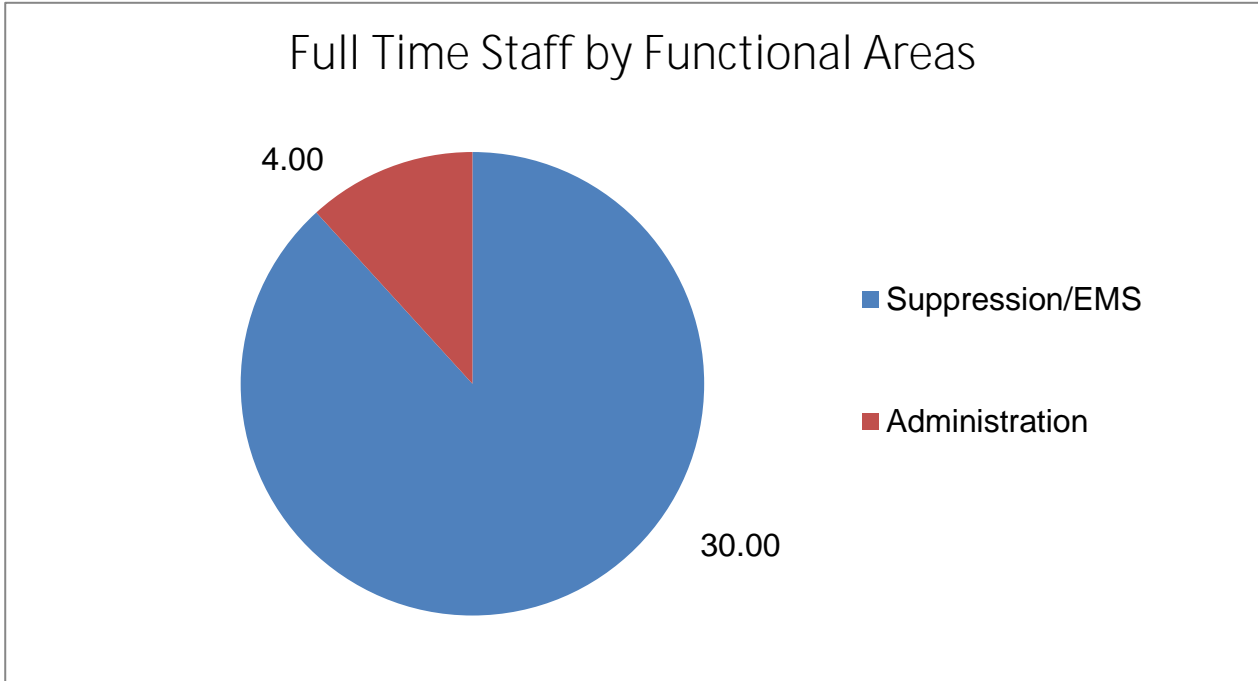
Performance Measurement	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Target
Public Education Events	125	75*	75*	100
Average Emergency Response Time (lights & siren)	4:54	5:20	5:10	<5:00
Training Hours per day/per sworn staff	1.57	1.33	1.50	1.60
Annual Inspections	1,169	700*	750*	1,169
Compliant Inspections in three visits or less	100%	100%	100%	100%

*Numbers affected due to COVID-19

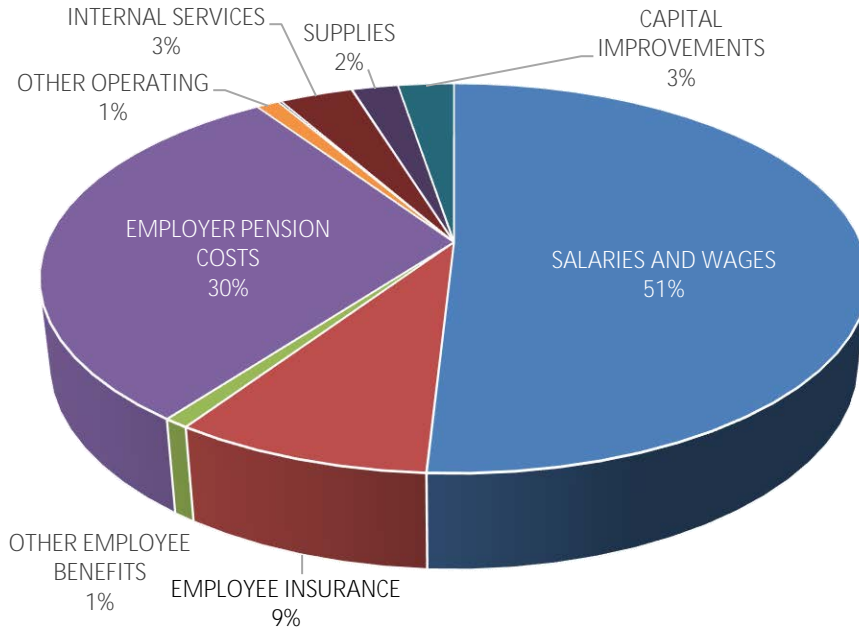
Fire Department FY2023



THE CITY OF LAKE FOREST
FY2023
FIRE



FY23 EXPENSES



Budget Data

FY2022 Amended	\$8,101,917
FY2023 Budget	\$8,327,749
Change from Prior Year:	\$225,832

<u>FIRE</u>	<u>FY2022 Amended</u>	<u>FY2023 Budget</u>	<u>Change</u>
Fire	\$8,025,417	\$8,158,249	1.66%
Emergency Telephone	\$76,500	\$169,500	121.57%
	\$8,101,917	\$8,327,749	2.79%

Increase in FY2023 due to increased pension costs and one time expenses. Increase in Emergency Telephone Fund is to replace mobile radios, a purchase that is in large part funded by grant revenue.

FIRE DEPARTMENT

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 101 - GENERAL					
ESTIMATED REVENUES					
001	PROPERTY TAXES	1,885,923	2,226,318	2,339,859	2,339,403
006	LICENSES AND PERMITS		500	1,000	500
010	CHARGES FOR SERVICES	1,520,950	1,769,109	1,798,808	1,639,832
013	FINES & FORFEITS				
TOTAL ESTIMATED REVENUES		<u>3,406,873</u>	<u>3,995,927</u>	<u>4,139,667</u>	<u>3,979,735</u>
100	SALARIES AND WAGES	4,078,890	4,306,500	4,261,217	4,236,889
101	EMPLOYEE INSURANCE	689,754	716,249	687,843	709,552
102	OTHER EMPLOYEE BENEFITS	68,531	73,932	70,244	69,792
103	EMPLOYER PENSION COSTS	2,077,954	2,418,140	2,430,044	2,527,609
200	CONTRA ACCOUNTS	(19,852)		(16,225)	
300	OTHER OPERATING	62,461	86,000	82,750	86,050
400	CONTRACTUAL SERVICES	9,685	11,500	11,500	12,250
500	INTERNAL SERVICES	260,974	265,527	265,527	284,359
601	UTILITIES	4,536	4,406	4,406	3,285
600	SUPPLIES	108,424	93,163	86,677	178,463
701	CAPITAL IMPROVEMENTS		50,000	50,000	50,000
TOTAL APPROPRIATIONS		<u>7,341,357</u>	<u>8,025,417</u>	<u>7,933,983</u>	<u>8,158,249</u>
Fund 205 - EMERGENCY TELEPHONE					
300	OTHER OPERATING		2,500	2,500	2,500
701	CAPITAL IMPROVEMENTS	52,636	74,000	74,000	167,000
TOTAL APPROPRIATIONS		<u>52,636</u>	<u>76,500</u>	<u>76,500</u>	<u>169,500</u>
APPROPRIATIONS - ALL FUNDS		<u>7,393,993</u>	<u>8,101,917</u>	<u>8,010,483</u>	<u>8,327,749</u>

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.

FY2022 Highlights



Modified operations during FY22 due to the COVID-19 pandemic. This involved adjusting 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 entry level officer positions. 170+ applicants took the written test and went through two rounds of interviews. An eligibility list of 35 candidates was established.



Developed a lateral hire process which resulted in hiring three officers from outside jurisdictions who are already sworn police officers reducing training costs to the department.

FY2023 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 affect police operations, including the need for additional police training, records management and reporting requirements.



Develop and implement a police body worn camera and squad car video/audio system program.

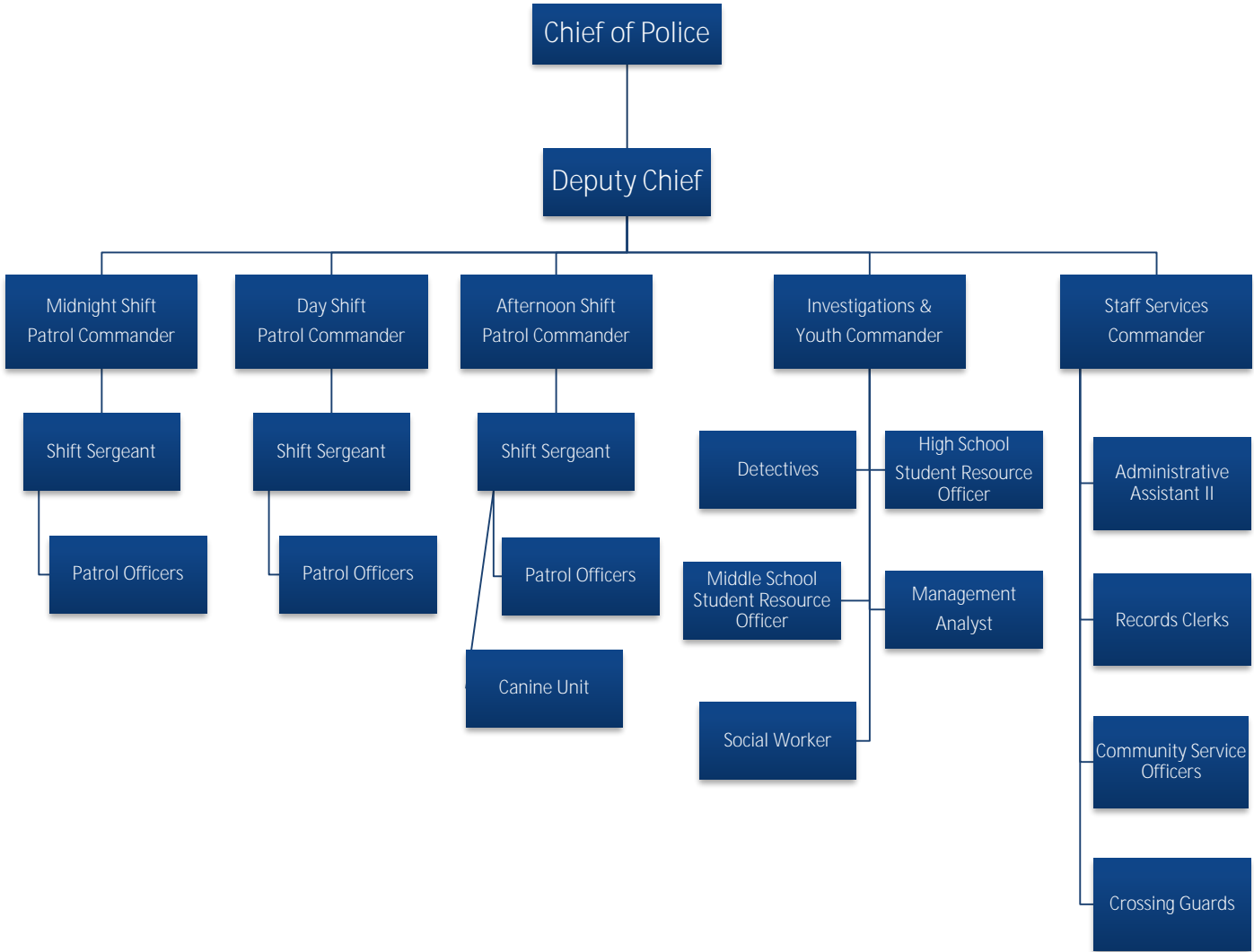


Hire a full time Police Social Worker to work with the police department in meeting specific challenges and needs outside the normal police officer role or responsibility.

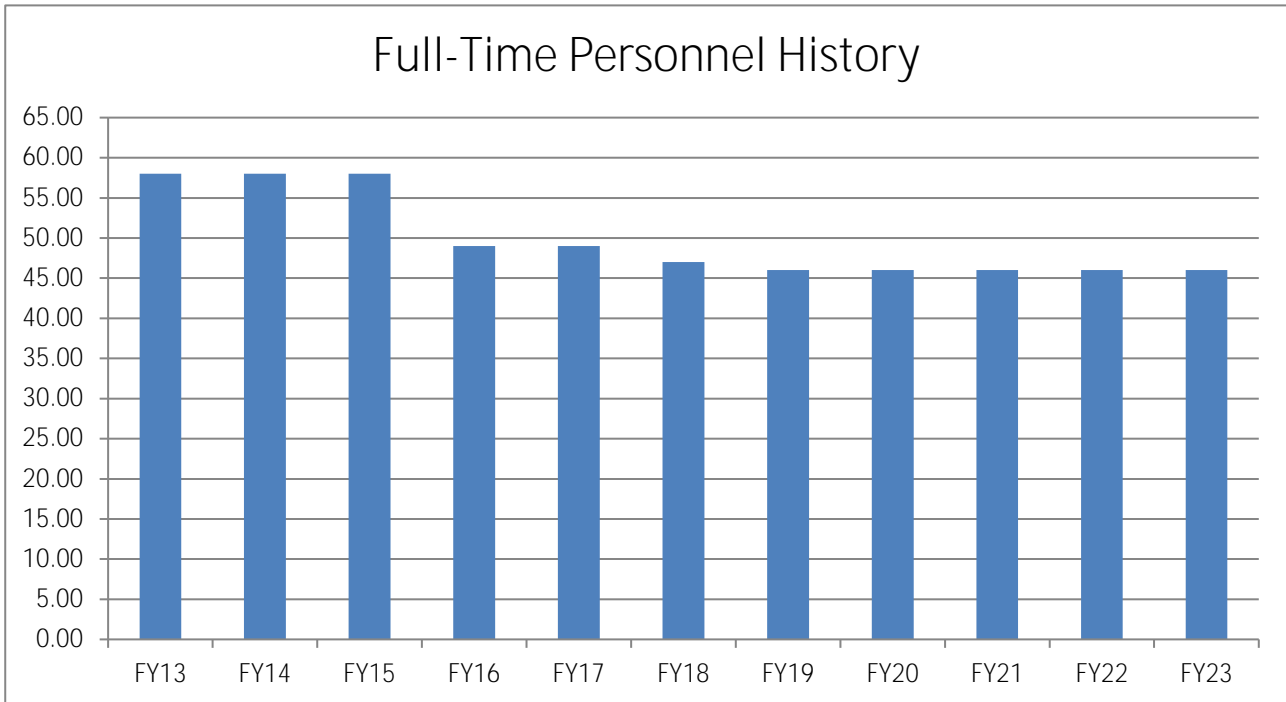
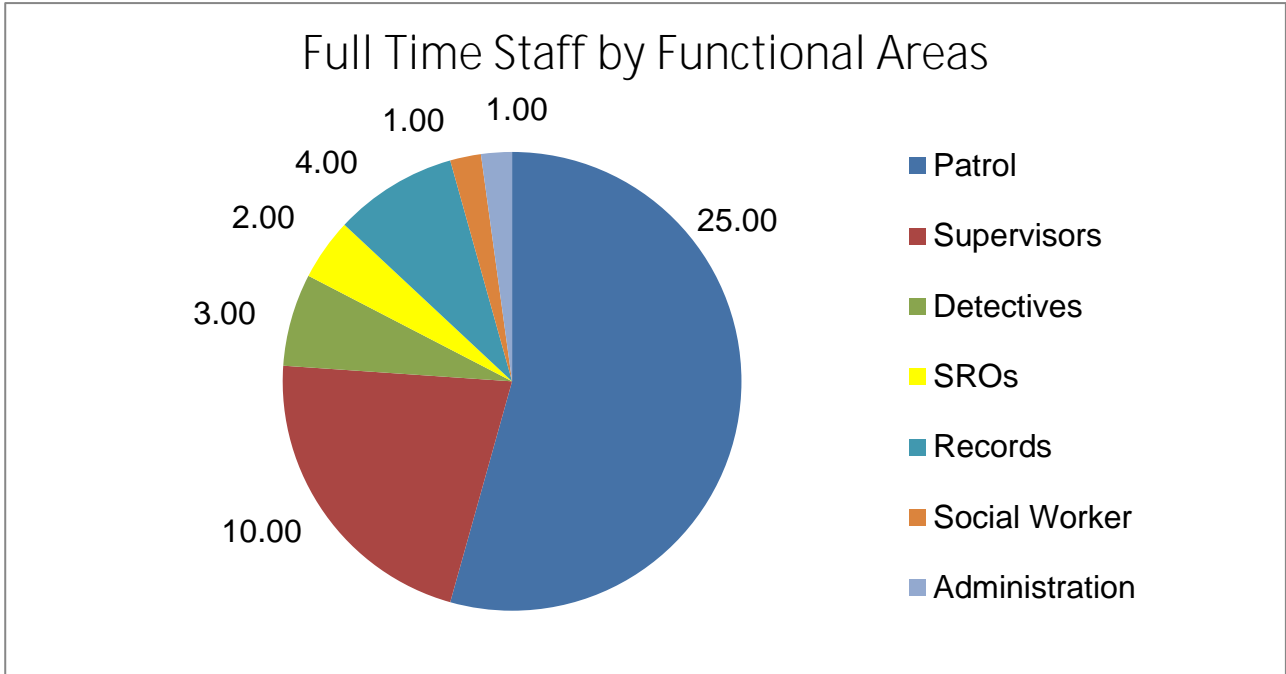
Performance Measures	FY2020 Actual	FY2021 Actual**	FY2022 Projected**	FY2023 Target
Total Call Volume*	16,000	13,714	15,330	16,000
Traffic Collisions Handled	675	479	598	630
Total Number of FOIA requests / Hours Staff spends on FOIA request*	125/100 hrs.	105/92 hrs.	144/53	160/80
Total Number of DUI arrests	70	52	61	60

*Measured by calendar year **Measures impacted by COVID-19 pandemic

Police Department FY2023

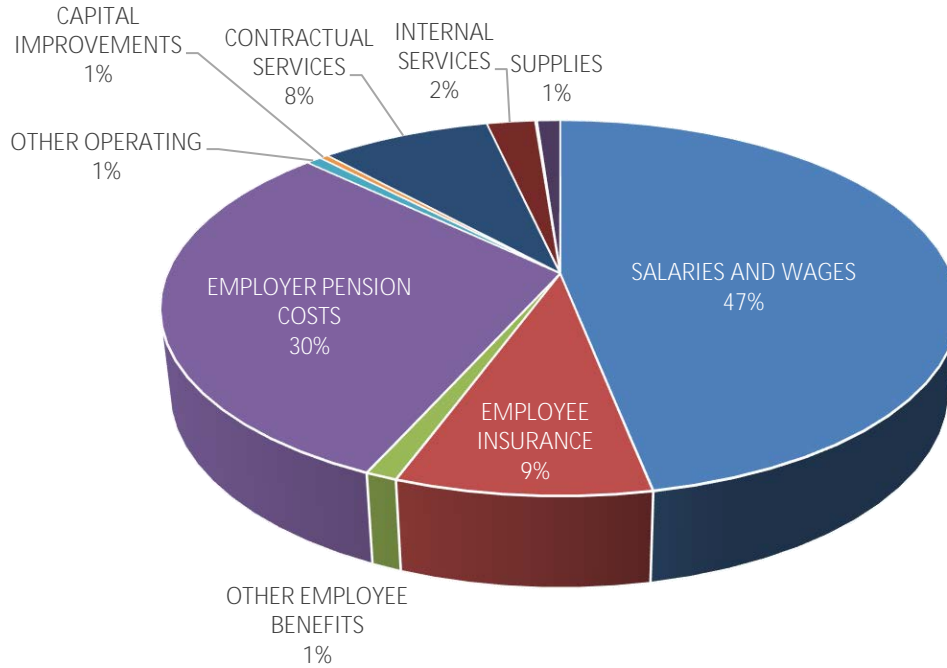


THE CITY OF LAKE FOREST
 FY2023
 POLICE



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

FY23 EXPENSES



Budget Data

FY2022 Amended	\$11,665,902
FY2023 Budget	\$12,035,738
Change from Prior Year:	\$369,836

<u>POLICE</u>	<u>FY2022 Amended</u>	<u>FY2023 Budget</u>	<u>Change</u>
Police	\$11,438,045	\$11,818,238	3.32%
Emergency Telephone	\$227,857	\$217,500	-4.55%
	\$11,665,902	\$12,035,738	3.17%

FY2022 increase due primarily to increased personnel costs.

POLICE DEPARTMENT

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 101 - GENERAL					
ESTIMATED REVENUES					
001	PROPERTY TAXES	2,677,866	2,988,076	3,139,164	3,188,755
006	LICENSES AND PERMITS		2,000	200	2,000
010	CHARGES FOR SERVICES	121,978	105,803	176,279	117,782
013	FINES & FORFEITS	255,226	206,000	198,575	207,550
TOTAL ESTIMATED REVENUES		3,055,070	3,301,879	3,514,218	3,516,087
100	SALARIES AND WAGES	5,283,183	5,433,720	5,309,498	5,645,203
101	EMPLOYEE INSURANCE	971,153	1,078,763	925,075	1,047,301
102	OTHER EMPLOYEE BENEFITS	116,199	127,224	112,427	131,667
103	EMPLOYER PENSION COSTS	3,137,300	3,467,633	3,428,885	3,656,772
200	CONTRA ACCOUNTS	(14,112)		(53,286)	
300	OTHER OPERATING	149,204	90,877	120,798	88,515
701	CAPITAL IMPROVEMENTS		50,000	50,262	50,000
400	CONTRACTUAL SERVICES	738,884	748,536	756,228	772,022
500	INTERNAL SERVICES	260,713	264,534	264,534	280,894
601	UTILITIES	9,780	10,237	10,237	11,264
600	SUPPLIES	161,563	166,521	175,676	134,600
TOTAL APPROPRIATIONS		10,813,867	11,438,045	11,100,334	11,818,238
Fund 205 - EMERGENCY TELEPHONE					
701	CAPITAL IMPROVEMENTS	12,357	12,357	12,357	
400	CONTRACTUAL SERVICES	214,481	215,500	215,500	217,500
TOTAL APPROPRIATIONS		226,838	227,857	227,857	217,500
APPROPRIATIONS - ALL FUNDS		11,040,705	11,665,902	11,328,191	12,035,738

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.

FY2022 Highlights

-  Successfully implemented programming and recreational opportunities for residents throughout the pandemic.
-  Led the evaluation of athletic field improvement options at Deerpath Park based on 10-year comprehensive master park plan.
-  Completed a beach profile study and began bluff slope stabilization design at Forest Park.
-  Completed athletic field improvements, include drainage, turf improvements and improvements to baseball diamonds.
-  Initiated the Veterans Park redesign project.
-  Restored Deerpath Golf Course after the completion of IDOT pond installation on the property for storm water detention.
-  Completed a ravine restoration project at the Cemetery.
-  Increased the number of rounds and revenues at Deerpath Golf Course during the COVID-19 restricted season.

FY2023 Initiatives and Programs

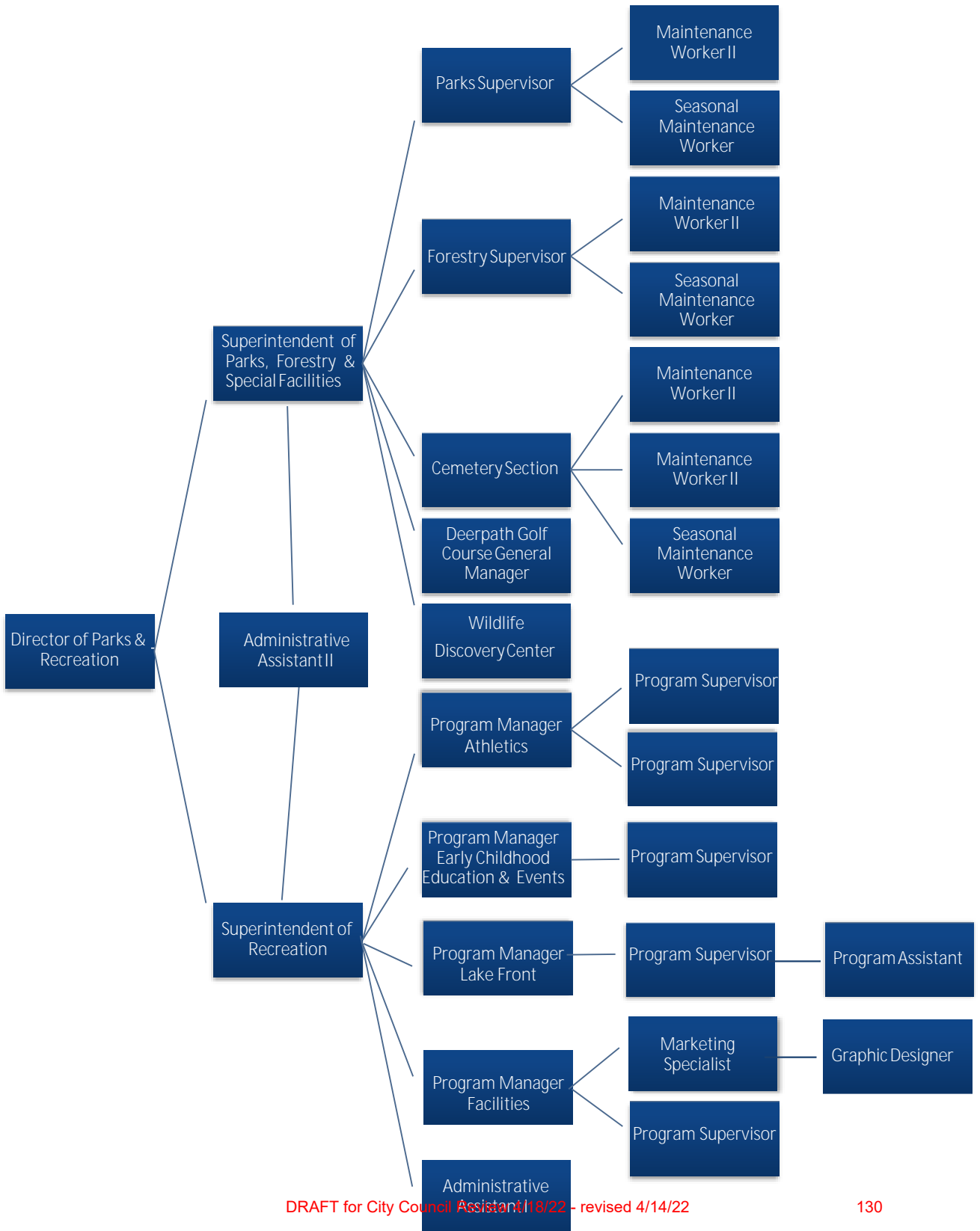
-  Complete improvement project at **Veteran’s** Park by Memorial Day 2022.
-  Continue evaluation and implementation of the 10-year comprehensive master park plan.
-  Renourish the beach cells on the lakefront and oversee the bluff stabilization project at Forest Park.
-  Install a splash pad at Townline Community Park.
-  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 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.

FY2023 Budget Notes

- Recreation program fees increased at 3% for FY23 as we continue to rebound from COVID-19.
- Additional resources for athletic field maintenance and beach restoration are included in the budget.
- Increase in temporary salaries to cover the State mandated minimum wage increases to \$13.00 that will go into effect on January 1, 2023.
- Budgeted resources to replace woodchipper in forestry section.

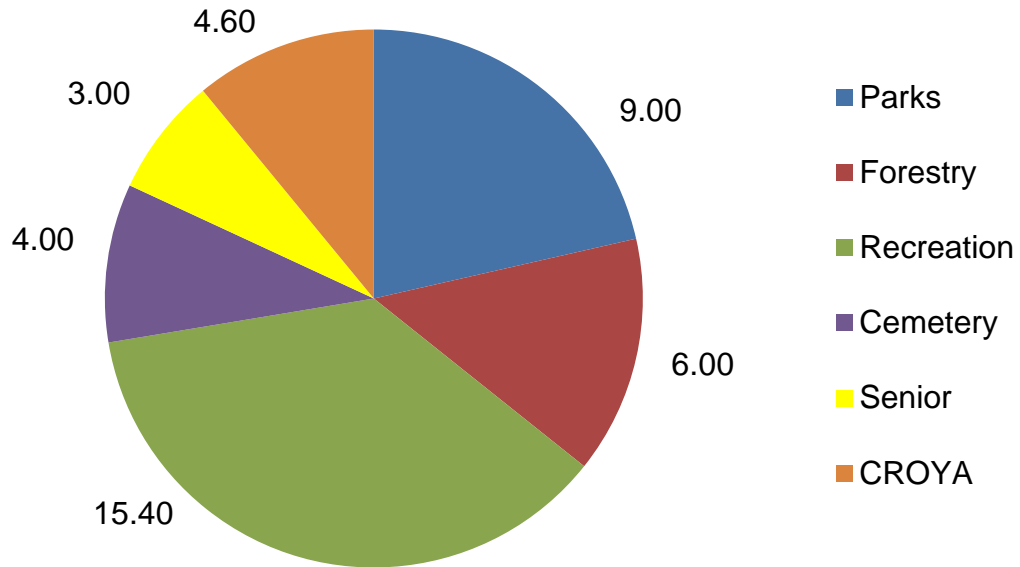
Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Target
Parks				
Percentage of athletic field closures due to field conditions	n/a	5%	6%	5%
Average age of playground structures	9	10	11	12
Recreation				
Annual attendance at free community events	4,550	1,000	3,900	4,100
Forestry				
Annual number of trees planted	395	222	311	285
Annual percentage of tree inventory pruned (15% = 7 year cycle)	6%	6%	4%	8%
Golf				
Course Utilization Rate (# Rounds Sold/Total Available Rounds)	56%	74%	71%	73%
Annual repeat business percentage (golf outings only)	95%	81%	85%	93%
Golf Course Net Promoter Score (measures customer experience)	75.8	75.1	60.1	>70
Cemetery				
Cemetery Utilization Rate (Percentage of total utilization/capacity of lots and niches)	80.3%	80.1%	80.1%	+ 0.5% Annually

Parks and Recreation Department FY2023

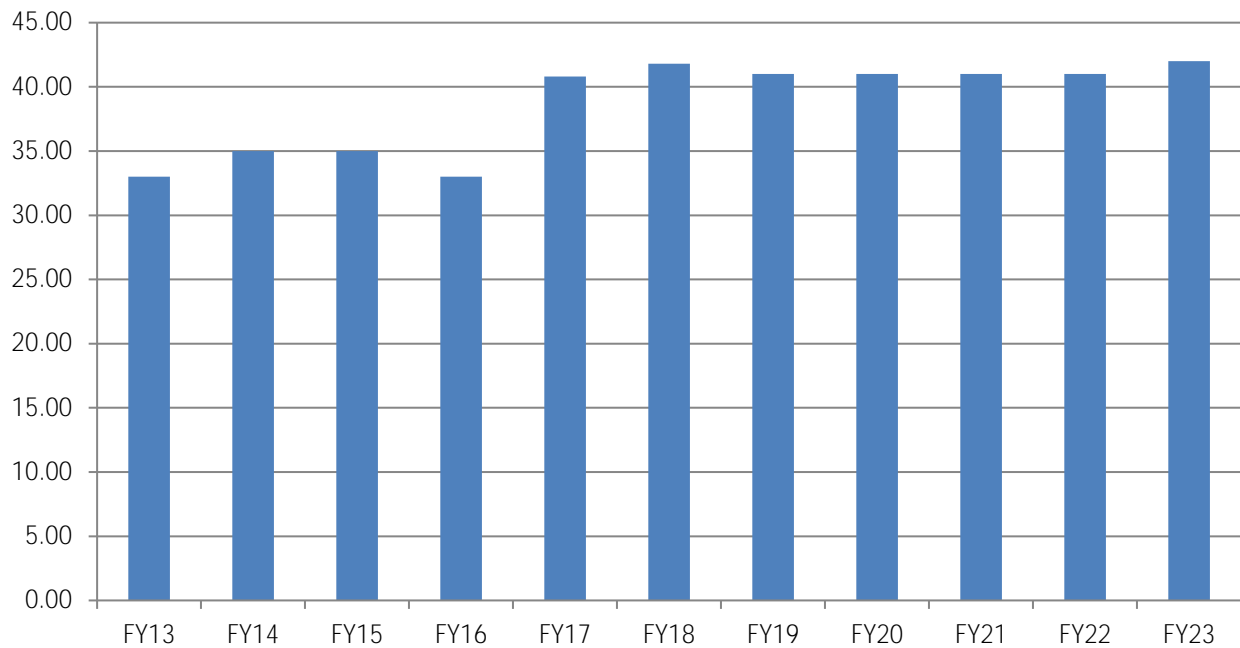


THE CITY OF LAKE FOREST
 FY2023
 PARKS AND RECREATION

Full Time Staff by Functional Areas

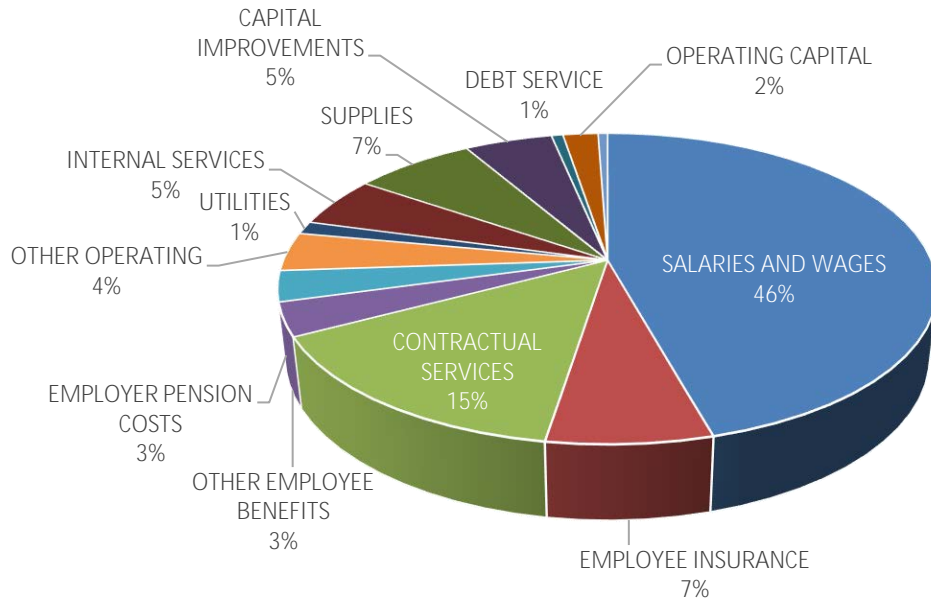


Full-Time Personnel History



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.

FY23 EXPENSES



Budget Data

FY2022 Amended	\$16,335,687
FY2023 Budget	\$14,327,429
Change from Prior Year:	-\$2,008,258

PARKS AND RECREATION

	<u>FY2022 Amended</u>	<u>FY2023 Budget</u>	<u>Change</u>
Parks	\$2,817,034	\$2,919,036	3.62%
Forestry	\$1,584,421	\$1,548,634	-2.26%
Recreation	\$4,884,995	\$5,284,322	8.17%
Special Recreation	\$539,995	\$511,937	-5.20%
Golf Course	\$2,454,651	\$1,849,813	-24.64%
Cemetery	\$2,693,155	\$954,870	-64.54%
CROYA	\$644,436	\$654,745	1.60%
Seniors	\$717,000	\$604,072	-15.75%
	\$16,335,687	\$14,327,429	-12.29%

Increased personnel costs in Parks. Increased Recreation programming in FY23 as COVID restrictions ease. Golf Course decrease is due to one time capital expenses associated with Deerpath/41 IDOT project in FY22. Decreases in Cemetery and Senior Resources Funds are due to FY2022 capital expenses.

PARKS AND RECREATION - PARKS

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 220 - PARKS AND RECREATION					
ESTIMATED REVENUES					
009	GRANTS/CONTRIBUTIONS	43,146	40,000	63,000	56,000
010	CHARGES FOR SERVICES	23,296	42,000	47,000	41,500
TOTAL ESTIMATED REVENUES		66,442	82,000	110,000	97,500
100	SALARIES AND WAGES	1,199,904	1,320,741	1,273,995	1,392,895
101	EMPLOYEE INSURANCE	216,332	260,956	234,359	260,919
102	OTHER EMPLOYEE BENEFITS	88,910	97,309	95,413	103,130
103	EMPLOYER PENSION COSTS	138,647	153,625	135,522	135,216
200	CONTRA ACCOUNTS	(3,888)			
300	OTHER OPERATING	102,336	110,439	107,009	114,316
400	CONTRACTUAL SERVICES	414,173	420,770	410,770	429,304
601	UTILITIES	10,101	14,004	14,004	12,945
500	INTERNAL SERVICES	183,686	186,790	186,790	208,011
600	SUPPLIES	156,559	152,400	156,400	162,300
701	CAPITAL IMPROVEMENTS	116,250			
700	OPERATING CAPITAL	114,242	100,000	90,000	100,000
TOTAL APPROPRIATIONS		2,737,252	2,817,034	2,704,262	2,919,036

PARKS AND RECREATION - FORESTRY

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 220 - PARKS AND RECREATION					
100	SALARIES AND WAGES	558,420	617,461	564,918	627,205
101	EMPLOYEE INSURANCE	128,783	151,938	125,953	152,208
102	OTHER EMPLOYEE BENEFITS	40,888	47,796	42,032	48,087
103	EMPLOYER PENSION COSTS	64,339	72,938	58,676	61,133
200	CONTRA ACCOUNTS	(20,536)			
300	OTHER OPERATING	14,886	16,475	14,475	16,735
400	CONTRACTUAL SERVICES	95,642	172,800	172,800	138,500
500	INTERNAL SERVICES	144,975	149,263	149,263	137,766
600	SUPPLIES	34,393	42,750	50,250	54,000
700	OPERATING CAPITAL	2,783	3,000	3,000	3,000
701	CAPITAL IMPROVEMENTS		310,000	310,000	310,000
TOTAL APPROPRIATIONS		1,064,573	1,584,421	1,491,367	1,548,634

PARKS AND RECREATION - RECREATION

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 220 - PARKS AND RECREATION					
ESTIMATED REVENUES					
009	GRANTS/CONTRIBUTIONS	170,181	215,190	222,845	215,203
010	CHARGES FOR SERVICES	1,496,943	2,885,252	2,567,365	3,228,206
TOTAL ESTIMATED REVENUES		1,667,124	3,100,442	2,790,210	3,443,409
100	SALARIES AND WAGES	2,427,173	2,653,362	2,665,689	2,826,562
101	EMPLOYEE INSURANCE	230,916	267,203	233,505	288,645
102	OTHER EMPLOYEE BENEFITS	181,332	197,098	203,922	209,869
103	EMPLOYER PENSION COSTS	161,015	175,645	170,189	155,438
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	144,634	189,089	141,384	153,558
400	CONTRACTUAL SERVICES	324,086	490,616	587,353	594,826
500	INTERNAL SERVICES	253,607	256,093	256,093	272,562
601	UTILITIES	50,056	51,348	55,362	51,000
600	SUPPLIES	228,812	319,541	343,486	416,862
700	OPERATING CAPITAL	52,965	185,000	122,993	185,000
701	CAPITAL IMPROVEMENTS	2,501	50,000	93,000	50,000
800	INTER-FUND TRANSFERS	23,000	50,000	50,000	80,000
TOTAL APPROPRIATIONS		4,080,097	4,884,995	4,922,976	5,284,322

PARKS AND RECREATION - SPECIAL RECREATION

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 224 - SPECIAL RECREATION					
ESTIMATED REVENUES					
001	PROPERTY TAXES	481,155	501,995	483,944	501,937
014	INTEREST/INVESTMENTS	2,265	3,000	3,000	10,000
017	OTHER REVENUE			33,026	
TOTAL ESTIMATED REVENUES		483,420	504,995	519,970	511,937
100	SALARIES AND WAGES	48,133	46,791	46,791	47,961
101	EMPLOYEE INSURANCE	2,941	3,040	3,040	3,040
102	OTHER EMPLOYEE BENEFITS	3,071	3,580	3,580	3,669
103	EMPLOYER PENSION COSTS	5,625	5,615	5,615	5,755
400	CONTRACTUAL SERVICES	269,378	291,122	285,622	274,488
701	CAPITAL IMPROVEMENTS	96,558	189,847	189,847	177,024
TOTAL APPROPRIATIONS		425,706	539,995	534,495	511,937

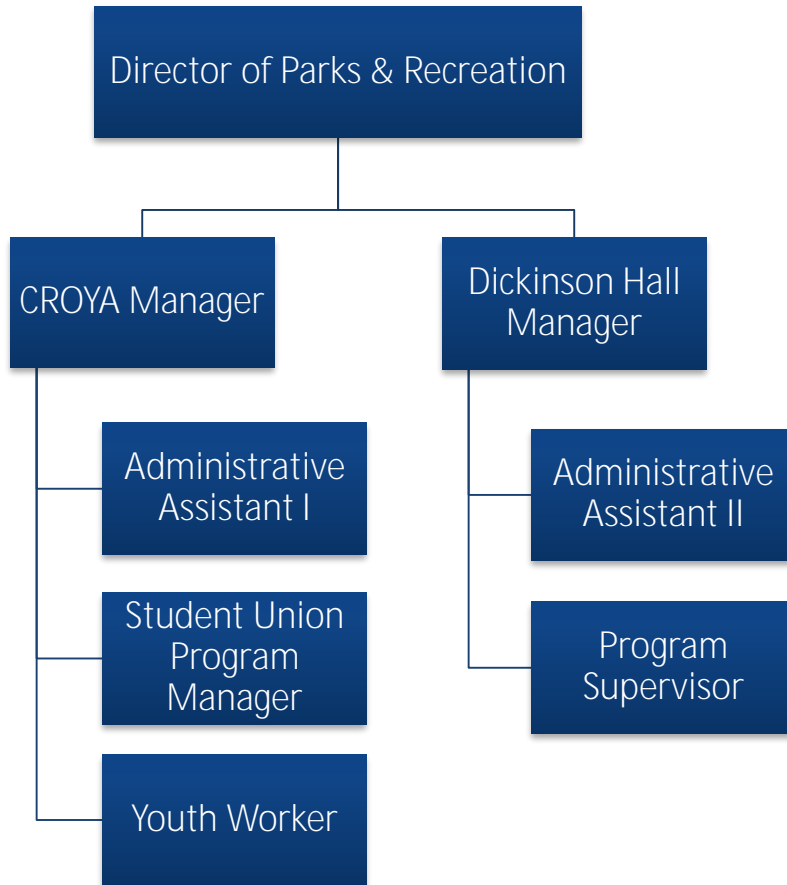
PARKS AND RECREATION - GOLF COURSE

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 510 - DEERPATH GOLF COURSE					
ESTIMATED REVENUES					
009	GRANTS/CONTRIBUTIONS		693,083	693,083	
010	CHARGES FOR SERVICES	1,864,338	1,631,291	1,855,840	1,764,617
014	INTEREST/INVESTMENTS	2,789		1,370	
017	OTHER REVENUE		5,033	6,721	5,234
019	INTER-FUND TRANSFERS	23,000	50,000	50,000	80,000
TOTAL ESTIMATED REVENUES		<u>1,890,127</u>	<u>2,379,407</u>	<u>2,607,014</u>	<u>1,849,851</u>
100	SALARIES AND WAGES	552,050	555,738	581,161	579,135
101	EMPLOYEE INSURANCE	33,106	34,489	27,944	34,836
400	CONTRACTUAL SERVICES	470,896	466,999	574,203	506,012
102	OTHER EMPLOYEE BENEFITS	41,967	55,235	37,776	50,689
103	EMPLOYER PENSION COSTS	3,417	3,459	3,519	2,953
999	GASB AUDIT ENTRIES	200,820			
300	OTHER OPERATING	96,326	77,893	93,909	84,489
601	UTILITIES	107,158	98,019	195,125	99,059
500	INTERNAL SERVICES	57,881	54,801	54,925	52,625
600	SUPPLIES	312,899	301,550	263,291	304,912
701	CAPITAL IMPROVEMENTS	202,615	703,083	710,083	38,183
900	DEBT SERVICE	8,538	103,385	103,385	96,920
700	OPERATING CAPITAL			109	
TOTAL APPROPRIATIONS		<u>2,087,673</u>	<u>2,454,651</u>	<u>2,645,430</u>	<u>1,849,813</u>

PARKS AND RECREATION - CEMETERY

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 230 - CEMETERY GENERAL					
ESTIMATED REVENUES					
009	GRANTS/CONTRIBUTIONS	12,915	12,000	15,025	12,000
010	CHARGES FOR SERVICES	740,952	744,500	1,131,640	770,600
011	FINANCE/ADMIN SERVICES	55,506	30,000	30,000	30,000
014	INTEREST/INVESTMENTS	3,336,238	50,000	418,457	50,000
017	OTHER REVENUE			50	
020	BOND PROCEEDS/FINANCING		1,600,000	1,600,000	
TOTAL ESTIMATED REVENUES		4,145,611	2,436,500	3,195,172	862,600
100	SALARIES AND WAGES	298,244	321,089	330,377	378,655
101	EMPLOYEE INSURANCE	66,606	73,790	67,541	100,536
102	OTHER EMPLOYEE BENEFITS	21,800	23,899	24,688	28,183
103	EMPLOYER PENSION COSTS	30,893	36,936	30,124	36,454
300	OTHER OPERATING	84,077	42,145	41,695	40,512
400	CONTRACTUAL SERVICES	73,336	144,004	142,504	104,049
601	UTILITIES	13,609	14,849	14,349	14,853
500	INTERNAL SERVICES	46,038	44,087	44,087	42,328
600	SUPPLIES	36,622	48,800	46,673	43,300
700	OPERATING CAPITAL	14,185	12,000	8,000	6,000
701	CAPITAL IMPROVEMENTS	172,616	1,931,556	1,760,000	160,000
TOTAL APPROPRIATIONS		858,026	2,693,155	2,510,038	954,870

CROYA (Committee Representing Our Young Adults)
and Dickinson Hall (Senior Center) FY2023



CROYA

Committee Representing Our Young Adults

Mission Statement

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

Vision Statement

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

FY2022 Highlights



Held a 40th (+1) Anniversary Celebration & Music Festival on June 6, 2021, which is the date in 1980 that CROYA was commissioned by Lake Forest City Council.



Helped **create and participate in “Scout Strong,”** a series of 3 virtual programs designed to support Lake Forest High School youth and families throughout the pandemic.



Returned to Camp Henry Horner in Ingleside, IL for the Fall and Spring Retreats, which were in-person for the first time since November 2019.



Resumed in-person teaching for the Peer Training curriculum and taught over 100 students at Lake Forest High School and Woodlands Academy.



Provided support to the Lake Bluff Middle School students during Wellness Week, Red Ribbon Week, Unity Day, and presented on Stress Management.

FY2023 Initiatives and Programs



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



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



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



Facilitate 2 weekend retreats, providing great social-emotional benefits to approx. 170 students.

FY2023 Budget Notes

- Contractual funds are dedicated to **CROYA’s** biennial fundraiser which will take place in 2023. The CROYA Foundation will provide additional funds for whatever type of event the youth and staff create.
- The CROYA Foundation funded Senior Awards in the amount of \$7,500. The Foundation will once again fund Senior Awards and youth scholarships.
- CROYA youth sold over \$14,000 in plants in the Poinsettia Sale fundraiser, earning over \$7,000 in profit.

Performance Measurement	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Target
# of CROYA Youth Programs and Meetings	295	265	295	300
# of Youth Contacts - Programs and Meetings	5,707	4,186	7,000	7,000
# of Youth Contacts - After School Student Union hours	1,579	352	3,750	3,000

PARKS AND RECREATION - CROYA

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 101 - GENERAL					
ESTIMATED REVENUES					
010	CHARGES FOR SERVICES	90,294	123,500	123,500	123,500
TOTAL ESTIMATED REVENUES		90,294	123,500	123,500	123,500
100	SALARIES AND WAGES	358,085	381,899	381,033	395,115
101	EMPLOYEE INSURANCE	72,752	75,185	72,752	75,185
102	OTHER EMPLOYEE BENEFITS	27,779	28,659	29,472	30,137
103	EMPLOYER PENSION COSTS	40,642	42,608	40,985	37,411
300	OTHER OPERATING	23,273	75,888	79,497	76,388
400	CONTRACTUAL SERVICES	14,267	18,000	18,000	18,000
500	INTERNAL SERVICES	11,148	12,068	12,068	13,859
601	UTILITIES	2,969	3,129	3,129	2,150
600	SUPPLIES	5,351	7,000	7,500	6,500
TOTAL APPROPRIATIONS		556,266	644,436	644,436	654,745

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.

FY2022 Highlights



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



Increased sponsorships to cover more programming expenses.



Updated the current lobby and library to make the building more appealing to new members.



Continued with Zoom lectures and training.



Converted many summer events to be held outdoors due to capacity limitations so that seniors still had a place to go.

FY2023 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 membership to 900.



Increase community involvement and awareness through “100 cups of coffee” initiative.



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

FY2023 Budget Notes

- The Senior Resources Commission and Dickinson Hall Staff will resume working on a 5-year plan for Dickinson Hall. Evaluating the needs of seniors in the Lake Forest/Lake Bluff area.
- The Senior Advocate’s position at Dickinson Hall is funded by the Lake Forest/Lake Bluff Senior Citizen’s Foundation and other outside support.**

Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Target
Senior Center Memberships	1,004	743	815	900
# of individual seniors receiving case management and assistance from Senior Advocate	351	310	330	340
% of members participating in programs	60%	43%	59%	63%

PARKS AND RECREATION - SENIOR RESOURCES

BUDGET CLASS	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 PROJECTED ACTIVITY	2022-23 BUDGET
Fund 210 - SENIOR RESOURCES					
ESTIMATED REVENUES					
009	GRANTS/CONTRIBUTIONS	91,000	175,150	173,550	118,000
010	CHARGES FOR SERVICES	128,806	200,825	189,189	218,319
014	INTEREST/INVESTMENTS	759	3,500	638	3,500
017	OTHER REVENUE	1,146			
019	INTER-FUND TRANSFERS	253,513	282,760	256,070	264,253
TOTAL ESTIMATED REVENUES		475,224	662,235	619,447	604,072
100	SALARIES AND WAGES	225,491	287,550	273,845	297,764
101	EMPLOYEE INSURANCE	62,654	64,747	62,654	64,747
102	OTHER EMPLOYEE BENEFITS	16,716	21,255	20,685	21,945
103	EMPLOYER PENSION COSTS	23,832	26,485	25,886	22,920
300	OTHER OPERATING	52,599	216,060	217,980	91,018
400	CONTRACTUAL SERVICES	19,559	45,306	19,806	46,487
601	UTILITIES	9,698	9,806	9,806	9,990
500	INTERNAL SERVICES	21,983	23,991	23,991	25,501
600	SUPPLIES	35,582	21,800	21,000	23,700
TOTAL APPROPRIATIONS		468,114	717,000	675,653	604,072

CITY OF LAKE FOREST
FISCAL YEAR 2022-2023
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 FY23. The Cemetery Department changed a part-time Administrative Assistant to a full-time position. In addition, a full-time Community Service Officer position was deleted and a full-time Social Worker was added to support Police department operations in lieu of the CSO.

FULL TIME POSITION TITLE	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET
CITY MANAGER	1	1	1
FINANCE DIRECTOR	1	1	1
IT DIRECTOR	1	1	1
DIRECTOR OF PUBLIC WORKS	1	1	1
DIRECTOR OF COMMUNITY 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	1	1	1
ASSISTANT TO PUBLIC WORKS DIRECTOR	0	1	1
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
STAFF ACCOUNTANT I	2	2	2
PC/LAN SUPPORT SPECIALIST	1	1	1

CITY OF LAKE FOREST
FISCAL YEAR 2022-2023
PERSONNEL SCHEDULE
BUDGETED POSITIONS

FULL TIME POSITION TITLE	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET
BUILDING INSPECTOR	3	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	42
MAINTENANCE WORKER I	1	1	0
PARTS TECHNICIAN	1	1	1
MECHANIC	4	4	4
SOCIAL WORKER	0	0	1
COMMUNITY SERVICE OFFICER	1	1	0
MARKETING & COMMUNICATIONS SPECIALIST	1	1	1
ASSISTANT SENIOR DIRECTOR	1	1	1
ADMINISTRATIVE PLANNER/TECHNICIAN	1	1	1
ADMINISTRATIVE ASSISTANT II	7.75	7.75	8.75
PROGRAM ASSISTANT	1	1	1
MANAGEMENT ANALYST	1	1	1
ACCOUNT CLERK III	3	3	3
ADMINISTRATIVE ASSISTANT I	4	4	4
RECORDS CLERK	4	4	4
TECHNICIAN	1	1	1
FULL TIME PERSONNEL	209.75	210.75	211.75

NUMBER OF SEASONAL EMPLOYEES OVER 1,000 HOURS

2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET
58	58	48

NUMBER OF SEASONAL EMPLOYEES UNDER 1,000

2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET
291	258	263

OPERATIONAL & ADMINISTRATIVE CLASSIFICATION

ADMINISTRATIVE/SUPPORT SERVICES	1	2	3	4	5	6	7
Administrative Assistant I	\$53,070	\$56,326	\$59,582	\$62,838	\$66,093	\$69,349	\$72,605
Program Assistant	\$53,070	\$56,326	\$59,582	\$62,838	\$66,093	\$69,349	\$72,605
Account Clerk II	\$53,070	\$56,326	\$59,582	\$62,838	\$66,093	\$69,349	\$72,605
Records Clerk	\$54,365	\$58,171	\$61,978	\$65,784	\$69,590	\$73,397	\$77,203
Community Services Officer	\$56,236	\$60,369	\$64,501	\$68,634	\$72,767	\$76,899	\$81,032
Account Clerk III	\$56,236	\$60,369	\$64,501	\$68,634	\$72,767	\$76,899	\$81,032
Administrative Assistant II	\$56,236	\$60,369	\$64,501	\$68,634	\$72,767	\$76,899	\$81,032

OPERATIONAL	1	2	3	4	5	6	7
Maintenance Worker I	\$44,732	\$47,214	\$49,695	\$52,177	\$54,659	\$57,141	\$59,622
Maintenance Worker II	\$59,259	\$63,624	\$67,989	\$72,353	\$76,718	\$81,082	\$85,447
Parts Technician	\$59,259	\$63,624	\$67,989	\$72,353	\$76,718	\$81,082	\$85,447
Water Plant Operator	\$68,189	\$72,431	\$76,673	\$80,916	\$85,158	\$89,400	\$93,642
Mechanic	\$70,953	\$75,292	\$79,632	\$83,972	\$88,311	\$92,651	\$96,991

TECHNICAL & PROFESSIONAL CLASSIFICATION

TECHNICAL/PROFESSIONAL I	1	2	3	4	5	6	7
Management Intern	\$40,055	\$42,148	\$44,241	\$46,334	\$48,427	\$50,520	\$52,613
Graphic Designer	\$52,080	\$54,254	\$56,429	\$58,603	\$60,777	\$62,951	\$65,125
Assistant Planner	\$57,324	\$60,964	\$64,604	\$68,245	\$71,885	\$75,525	\$79,165
Mkting/Commun Specialist	\$64,804	\$68,191	\$71,579	\$74,967	\$78,355	\$81,743	\$85,130
Engineering Technician	\$66,526	\$70,973	\$75,420	\$79,867	\$84,314	\$88,761	\$93,208
Planning Technician	\$66,526	\$70,973	\$75,420	\$79,867	\$84,314	\$88,761	\$93,208
Building Inspector	\$73,548	\$78,297	\$83,046	\$87,794	\$92,543	\$97,292	\$102,041
Engineering Assistant	\$73,548	\$78,297	\$83,046	\$87,794	\$92,543	\$97,292	\$102,041

TECHNICAL/PROFESSIONAL II	1	2	3	4	5	6	7
Business Analyst	\$75,157	\$80,147	\$85,136	\$90,126	\$95,115	\$100,105	\$105,094
PC/LAN Support Specialist	\$75,157	\$80,147	\$85,136	\$90,126	\$95,115	\$100,105	\$105,094
Plan Reviewer	\$75,157	\$80,147	\$85,136	\$90,126	\$95,115	\$100,105	\$105,094
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	\$73,546	\$78,509	\$83,471	\$87,997	\$92,935	\$97,873	\$109,877
Social Worker	\$74,068	\$78,598	\$83,128	\$87,659	\$92,189	\$96,719	\$101,249

TECHNICAL/PROFESSIONAL III	1	2	3	4	5	6	7
Management Analyst	\$67,400	\$71,023	\$74,647	\$78,270	\$81,893	\$85,517	\$89,140
Staff Accountant I	\$70,302	\$73,977	\$77,652	\$81,328	\$85,003	\$88,678	\$92,353
City Clerk	\$70,302	\$73,977	\$77,652	\$81,328	\$85,003	\$88,678	\$92,353
Human Resources Generalist	\$70,302	\$73,977	\$77,652	\$81,328	\$85,003	\$88,678	\$92,353
Staff Accountant II	\$75,645	\$79,615	\$83,585	\$87,554	\$91,524	\$95,494	\$99,463

SUPERVISORY CLASSIFICATION

SUPERVISORY I	1	2	3	4	5	6	7
Program Supervisor	\$53,881	\$57,303	\$60,725	\$64,147	\$67,568	\$70,990	\$74,412
Youth Worker	\$53,881	\$57,303	\$60,725	\$64,147	\$67,568	\$70,990	\$74,412
Supervisor I	\$86,406	\$90,310	\$94,214	\$98,118	\$102,023	\$105,927	\$109,831
Lead Code Enforcer	\$86,406	\$90,310	\$94,214	\$98,118	\$102,023	\$105,927	\$109,831
Lead Plan Reviewer	\$86,406	\$90,310	\$94,214	\$98,118	\$102,023	\$105,927	\$109,831

SUPERVISORY II	1	2	3	4	5	6	7
Supervisor II	\$94,556	\$98,099	\$101,642	\$105,186	\$108,729	\$112,272	\$115,815
Chief Water Plant Operator	\$94,556	\$98,099	\$101,642	\$105,186	\$108,729	\$112,272	\$115,815
Engineering Supervisor	\$94,556	\$98,099	\$101,642	\$105,186	\$108,729	\$112,272	\$115,815
Cemetery Sexton	\$94,556	\$98,099	\$101,642	\$105,186	\$108,729	\$112,272	\$115,815
Fire Lieutenant Paramedic	\$108,472	\$112,378	\$114,115	\$115,853	\$117,590	\$119,328	\$121,065
Police Sergeant	\$114,667	\$117,086	\$119,505	\$121,924	\$124,343	\$126,762	\$129,181

SUPERVISORY III	Min	Max
Program Manager	\$67,400	\$92,940
Planner	\$67,400	\$92,940
Communications Manager	\$73,614	\$113,497
Assistant to the City Manager	\$85,075	\$110,473
Assistant to PW Director	\$85,075	\$110,473
CROYA Manager	\$85,075	\$110,473
Senior Resources Manager	\$85,075	\$110,473
Senior Planner	\$85,075	\$110,473

MANAGERIAL & ADMINISTRATIVE CLASSIFICATION

MANAGERIAL/ADMINISTRATIVE	Min	Max
Assistant Director of Finance/IT	\$105,221	\$141,149
Assistant City Manager	\$110,527	\$141,149
Superintendent	\$122,412	\$141,149
Fire Division Chief	\$133,524	\$143,919
Fire Battalion Chief	\$133,524	\$143,919
Police Commander	\$135,803	\$146,376
Deputy Fire Chief	\$148,684	\$161,608
Deputy Police Chief	\$148,684	\$161,608

EXECUTIVE

- City Manager
- Director of Community Development
- Director of Finance
- Director of Human Resources
- Director of Innovation & Technology Merit
- Director of Parks and Recreation
- Director of Public Works
- Fire Chief
- Police Chief

City of Lake Forest FY2023 Service Listing

The following pages provide a summary of services by department. The budget impact identified is the current budget cost of providing the service, less any direct revenue source(s) attributable to the service. FY23 Adopted Budget figures are used to calculate the budget impact. It should be noted that only operating costs are reflected in this analysis. Capital costs identified in the Five-Year Capital Improvement Program are excluded.

Department/Section	Service	Description	Budget Impact
Community Development	Plan Reviews/ Permit Issuance/ Inspections	Examine plans for compliance with applicable codes and regulations. Coordinate reviews by various staff. Upon confirmation of compliance, issue permit to authorize construction. Visit job sites as required by the Code to assure safe construction, cleanliness of site and consistency with approved plans.	\$ 1,414,219 <u>(1,593,903)</u> \$ (179,684)
	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	\$ 128,016
	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>	\$ 289,186 <u>(289,186)</u> \$ 0
	Boards and Commissions/Long Term Planning	Oversee the public review process and Board and Commission consideration of all petitions related to development and redevelopment of properties throughout the City. Provide direct guidance to design professionals, contractors, property owners, real estate professionals, developers and potential home buyers beginning with pre-	\$ 353,571

		application conferences and continuing throughout the process. 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.	
	Code Enforcement	Investigate and respond to complaints and Code violations.	\$ 128,536 <u>(5,500)</u> \$ 123,036
	Administrative	Manage short term and long term business aspects of the department including: responding to Freedom of Information Requests, budget preparation, preparing content for communications sent out by City Hall, attending staff meetings of various types, participating in City-wide committees and initiatives, maintaining files, updating various application forms and customer information sheets, transferring paper files to digital format, ordering office supplies. Staff at all levels are involved in these ongoing activities.	\$41,190
CROYA	Enrichment and Well-Being - Youth Committees, Peer Training, Retreats, Community Service Projects, Work Trips, Bullying Prevention Programs.	Administer over 300 skill-based programs and meetings designed to develop self-esteem and leadership. CROYA's model engages community-based youth at a time of significant intellectual, physical, and psychological growth.	\$ 219,180 <u>(48,000)</u> \$ 171,180

	Counseling/ Assessments/ Outreach/ Life Skills - Individual, Family and Group Assessments, Counseling Agency Partnerships, Grief and Recovery Support Groups, Social Worker Networking/ Referrals for 3 High Schools and 4 Middle Schools	Youth-driven programming creates the trusting relationships between youth and staff. This allows the staff the ability to easily navigate the youth "world", serving as neutral and constant mentors to all youth. Staff are then able to connect students and families in need with further community resources when necessary.	\$ 60,933 <u>(17,500)</u> \$ 43,433
	Administrative/ Management – Office Management, Facility Rentals, Finance Management and Fundraising, Staff Development, Program Development, Office Policies and Procedures.	CROYA continues to effectively manage its resources, staff and facility through best practices and City standards, and by continually aligning staff goals and responsibilities to achieve current programming needs	\$ 210,251 <u>(13,000)</u> \$ 197,251
	Youth-driven Social Activities – After School Drop-In Hours; Road Trips to Six Flags, Cubs Games, Water Parks, Movies, etc.; Weekend Evening Band Jams and Dances, Community Celebration Events including Lake Forest Day Parade, Lake Forest Day Band Jam, and Lake Bluff July 4 th Parade.	Activities are run by sub-committees where youth are taught and practice skills such as collaboration, active listening, self-reflection and problem-solving through an inclusive group model. Social-based programs serve in building a positive rapport, often translating into a safe culture where young adults turn for advice, support and critical concerns.	\$ 164,381 <u>(45,000)</u> \$ 119,381
Finance	Budgeting	Preparation of and compliance with annual budget	\$165,815
	Annual Audit/Financial Report	Compliance with GASB and preparation of audit materials and annual report	\$133,404

	Financial Management	Accounting, procurement, payroll, accounts payable, accounts receivable, water billing, debt planning, investing and strategic financial management.	\$590,467 <u>(250,454)</u> \$340,013
	Support to City Council, Boards & Commissions	Finance Committee, Audit Committee agendas, minutes, research and reporting	\$92,022
	Vehicle Stickers	Coordinate vehicle sticker, parking and pet tag program.	\$95,346 <u>(95,346)</u> \$ -0-
	Real Estate Transfer Tax	Administration of tax imposed on transfers of real estate within the City.	\$ 59,561 <u>(59,561)</u> \$ -0-
Innovation & Technology	Internal Information Services	User Help Desk support, disaster recovery/business continuity, VM server environment/iSeries maintenance and upgrades, data and network security, file and database management, Internet/Intranet support, email maintenance, cloud services, server/desktop/mobile fleet management, print services management	\$ 721,884
	Communications	ShoreTel IP phone system, email systems, wireless data access, remote data access, leased line management, City fiber network, aggregate ISP management	\$ 251,286
	Strategic Planning	Oversee/manage new technology initiatives, administer 5-year technology master plan, inter-agency collaboration	\$ 128,025
	Inter-agency information services	Glenview consolidated dispatch; Lake Bluff and Bannockburn - building permits; Library payroll, A/P, GMBA	\$ 53,329
Fire	Fire Suppression	Structure fires, gas odor investigations, CO alarms, fire alarms, special service calls, investigations, mutual aid calls	\$ 2,757,329 <u>(167,814)</u> \$ 2,589,515
	Fire & Medical Training	Required to meet state and federal mandates. Enhances resident safety	\$ 950,176
	Specialized Response Teams	Hazmat, water rescue, high angle, below grade, trench rescue, structural collapse, wildfires, mutual aid calls	\$ 239,111
	Emergency Medical Services	Critical medical and trauma care	\$ 3,963,366 <u>(1,648,518)</u> \$ 2,314,848

	Fire prevention: inspections, smoke detector installations, public education programs	Vital to the safety and well-being of the community	\$ 158,894 <u>(3,150)</u> \$ 155,744
	Special Event Assistance	Emergency medical services enhancement and safety. Lake Forest High School and Lake Forest College football games are required to have an ambulance as a stand-by unit.	\$ 258,872 <u>(850)</u> \$ 258,022
Human Resources	Salary and compensation administration	Payroll, medical/dental insurance, pensions, collective bargaining	\$ 91,292
	Property and liability insurance administration	Liability/worker's comp claims, federal reporting/posting compliance, Executive Safety Committee	\$ 86,530
	Contracts	Life insurance, retiree medical savings plan, deferred compensation, tuition reimbursement, longevity bonus, flex contribution, paid leave	\$ 7,928
	Employment policies and personnel practices/ administration.	Policy development/compliance, drug testing, disciplinary oversight, legal compliance and records management	\$ 73,199
	Employee Recruitment and Retention (Benefits)	Voluntary benefit programs, flexible spending account, employee activities, training, Employee Assistance Program, Wellness Program and employee communications	\$ 322,203
City Manager's Office	Support to City Council, Boards and Commissions	Preparation of agendas and minutes. Research, reporting and coordination of studies to aid in development of ordinances/resolutions for the establishment and/or maintenance of public policy. Coordination of meetings, activities and events.	\$ 559,712
	Permits, licenses and certificates	Birth/death certificates and freedom of information requests.	\$202,934 <u>(119,000)</u> \$ 83,934
	Legal Services	Research, consultation, preparation of documents, litigation and prosecution	\$ 494,126
	Cable/LFTV	Video recording and broadcasting of City Council and Board/Commission meetings. Video recording and broadcasting of City events and community programming.	\$ 47,247

	Communications and Public Relations	Development of Dialogue and other information in print and electronic format, web site management and development, social media management, press releases, public relations, media relations, brand promotion, advertising, community and business relations. Assist Public Safety in emergency information dissemination and maintenance. Develop promotional pieces for news, construction projects, seasonal issues and special events.	\$ 408,842
	Internal Support	Provide support and general oversight to operating departments of the City, including staff support and resources to assist with projects, initiatives and/or daily tasks.	\$ 277,360
Police	Patrol Division	Provides 24/7/365 police coverage to respond to all calls for service, crash reports, misdemeanor and felony crime reports, patrolling and traffic enforcement.	\$ 8,990,546 <u>(604,611)</u> \$ 8,385,935
	Investigations Division	Provides 24/7/365 investigative services. Completes complex investigations (i.e. abuse, sudden death, burglaries); usually felonies. Two (2) school detectives spend a majority of their time in the schools, working with staff and students.	\$ 1,775,806 <u>(158,595)</u> \$ 1,617,211
	Records Division	Ensures reports, citations, and FOIA requests are completed, stored for reference and delivered. Provide staffing for extended lobby hours (60 hours per week).	\$ 665,509
	Community Service Officers	Support department operations by answering calls that do not require a sworn officer, provide parking enforcement, handle traffic direction at crashes, road closures and special events, animal calls and help maintain the police station, police cars and other equipment.	\$ 422,918 <u>(122,076)</u> \$ 300,842
	School Crossing Guards	Intersections Covered: Deerpath & Hastings, Deerpath & Green Bay, Green Bay & Greenwood	\$ 123,151
	Research Analyst	Prepare new ordinances and City Council presentations. Assist with grant preparation. Research future cost savings and revenue sources. Analyze crime trends and provide data to patrol.	\$ 57,808
Parks & Recreation/ Recreation	Administration	Continually work to manage resources to assist in the financial stability of the Recreation Center by providing on site customer service opportunities such as program registrations and communications with the community.	\$ 445,509

	Fee-Based Programs	All Recreation Department programs, activities and Events where a fee is charged to the community member to participate.	\$ 3,782,068 <u>(3,443,409)</u> \$ 338,659
	Free Programs	All Recreation Department programs, activities and events that are offered at no cost to the community members to participate including seasonal events, concerts and large community events.	\$ 1,056,745
	Special Recreation	Funded from a dedicated property tax levy rate, Recreation Department programs, activities and facility improvements that provide inclusion for the population of the community with disabilities.	\$ 334,913
Parks & Recreation/ Golf Course	Golf Course Administration	Manage the administrative functions of the golf course operation, which includes; overseeing all operations of the course, scheduling, directing and greeting visitors, hiring and training of staff, coordination of golf outings, clinics and youth instruction programs, preparation of budgets, billing, and inventory control.	\$ 118,131 <u>(118,131)</u> \$ 0
	Facility and Maintenance	18 holes, driving range, lessons, pro shop, leagues, restaurant and outings.	\$ 1,731,682 <u>(1,731,720)</u> \$ (38)
Parks & Recreation/ Parks	Athletic Fields	Fencing, backstops, play surfaces, mowing, lining fields, placing goals	\$ 662,517 <u>(40,000)</u> \$ 622,517
	Grounds Maintenance	Landscaping, mowing, mulching, leaf pickup, shrub bed maintenance on City parkways/public buildings	\$ 1,365,384 <u>(56,000)</u> \$ 1,309,384
	Beach Maintenance	Beach sand raking/cleaning, lakefront dredging, memorial bench maintenance	\$ 587,458
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	\$ 117,366
	Community Events	Community special event support, Market Square Foundation, memorials program	\$ 131,640 <u>(1,500)</u> \$ 130,140
	Ice Pond	Maintenance of the West Park outdoor open skating and hockey rink.	\$ 54,671
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	\$ 932,217
	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	\$ 58,058

	Insect/Disease	Public safety, well-being, enforcement of existing ordinance and property value enhancement, includes mosquito abatement program and all tree related chemical applications	\$ 39,151
	Resident Forestry Services	Forestry services for residents, including: woodchip delivery, special brush pickups, native tree/plant sale, resident tree consulting, tree inventory maintenance	\$ 160,280
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	\$ 75,643
	Community Events & Holiday Lights	Includes the installation of holiday lights on city trees in the CBD and installation holiday trees	\$ 73,285
Parks & Recreation/ Cemetery	Administration/Sales	Manage the administrative functions of the cemetery operation to assist families with arrangements, which includes selling, preparing, and coordinating burials and completing necessary follow-up duties such as interment records, permits, lot records, computerized data entry, and billing.	\$ 319,879 <u>(319,879)</u> \$ 0
	Burials/Internment	Burial Services	\$ 99,162 <u>(99,162)</u> \$ 0
	Grounds Maintenance	Mowing, tree and shrub care	\$ 423,275 <u>(423,275)</u> \$ 0
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	\$ 12,554
Public Works/ Streets	Street Maintenance	Asphalt, concrete repairs, sidewalks, signs, striping and litter collection. Maintenance of City street lights and intersection signalization. Gas light conversion to LED. Sweep City streets.	\$ 1,924,367 <u>(1,430,966)</u> \$ 493,401
	Snow/Ice Control	Plowing and treatment of all City streets, parking lots, sidewalks and public buildings	\$ 862,363 <u>(81,743)</u> \$ 780,620
Public Works/ Sanitation	Refuse Collection	Bi-weekly; top of drive collection	\$ 1,586,357 <u>(990,000)</u> \$ 596,357
	Compost Center	City operated for disposal of recyclables, yard waste, metal and electronics	\$ 299,980
	Recycling	Once weekly, curbside collection	\$ 662,583 <u>(28,300)</u> \$ 634,283
	Yard Waste	Bi-weekly; curbside collection	\$ 149,523 <u>(40,000)</u> \$ 109,523

Public Works/ Water Plant	Production and Equipment Maintenance.	Production of potable water (water reservoir and elevated tank), including IDNR and EPA record-keeping. Maintenance of pumps, valves, generators and sewer lift stations.	\$ 1,664,969 <u>(1,664,969)</u> \$ 0
Public Works/ Water and Sewer	Maintenance	Repairs, cleaning, catch basins/manholes and maintenance of sanitary and storm sewer system. Monthly meter reading. Maintenance of City's water mains, including valves, fire hydrants and taps. Locating underground utilities.	\$ 2,080,983 <u>(2,080,983)</u> \$ 0
Public Works/ Fleet	Equipment and Vehicle Repair	Maintenance of all City-owned vehicles/equipment, including improvements to new and existing equipment. Specifications and bidding of equipment replacement.	\$ 2,089,031 <u>(3,000)</u> \$ 2,086,031
Public Works/ Building Maintenance	Facility Maintenance and Repairs	Electrical, carpentry, plumbing and roof repairs for all City buildings, including planning and designing upgrades and replacements of facilities. Monitor janitorial services.	\$ 1,920,750
Public Works/ Engineering	Development	Review and issuance of permits and oversight of development plans.	\$ 368,503 <u>(174,113)</u> \$ 194,390
	Capital Improvement Projects	Provide design and specifications for all City infrastructure projects. Field supervision of construction projects to include - asphalt, sidewalk, sewer and water mains.	\$ 847,728
Dickinson Hall	Administration: Fundraising, Sponsorships, Memberships & Facility Rentals	Continually work to manage resources to assist in the financial stability of Dickinson Hall.	\$ 117,144 <u>(52,580)</u> \$ 64,564
	Transportation	Providing transportation to individuals age 50+ or younger residents with disabilities who cannot drive.	\$ 76,948 <u>(37,000)</u> \$ 39,948
	Volunteers	Meaningful volunteer opportunities for seniors and the community. These include lobby greeters, drivers, special event volunteering, class instructors, income tax preparation, and many more.	\$ 47,450 <u>(29,748)</u> \$ 17,702
	Enrichment, Health & Wellness	Fee-based and free programs focused enriching the lives of individuals, including fitness, lectures, health screening.	\$ 72,055 <u>(35,998)</u> \$ 36,057
	Customer Service	Answer phone calls, greet members and visitors, assist with lending closet, answer questions, and help members and others find the information they are looking for.	\$ 79,247 <u>(29,748)</u> \$ 49,499

	Counseling, Financial Assistance, and Senior Resources	We have a Senior Advocate on staff from Family Services of Lake County to assist seniors and the families with guidance, assessments, emotional support, caregiving support, resources, referrals and identifying and applying for benefits.	\$ 37,306 <u>(29,748)</u> \$ 7,558
	Social Events	Fee-based and free programs such as lunches, lectures, arts, crafts, games and day trips that provide a social network and create a sense of community.	\$ 173,923 <u>(121,498)</u> \$ 52,425

CITY OF LAKE FOREST PAYROLL FORECAST

General Fund

	FY22	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
	Budget	Estimate	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Full Time Salaries	15,478,330	15,067,178	15,424,456	15,990,653	16,614,522	17,206,392	17,775,043	18,333,193	18,798,273	19,270,784	19,752,554	20,246,367
Temporary Salaries	660,950	425,433	708,661	726,378	744,537	763,150	782,229	801,785	821,829	842,375	863,435	885,020
2.5% increases			306,306	399,766	415,363	430,160	444,376	458,330	469,957	481,770	493,814	506,159
Merit pool			120,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Step/range increases	30,500	30,500	259,891	224,103	176,507	138,491	113,774	6,750	2,554	0	0	0
Overtime	849,519	1,111,225	845,820	866,966	888,640	910,856	933,627	956,968	980,892	1,005,414	1,030,550	1,056,313
Longevity	108,357	114,335	97,765	113,699	123,661	134,017	147,463	157,488	167,823	179,123	189,818	203,298
SS	699,824	678,494	711,849	746,789	778,962	809,030	837,960	859,425	881,106	903,134	925,712	948,855
IMRF	921,741	786,767	781,187	818,666	856,170	893,220	930,490	963,102	996,854	1,032,590	1,069,809	1,108,561
Medical	3,219,612	2,947,801	3,204,272	3,396,528	3,600,320	3,816,339	4,045,320	4,288,039	4,545,321	4,818,040	5,107,123	5,413,550
Dental	100,584	93,667	100,584	104,607	108,792	113,143	117,669	122,376	127,271	132,362	137,656	143,162
Police/Fire Pension	5,794,394	5,806,400	6,108,158	6,413,566	6,734,244	7,070,956	7,424,504	7,795,729	8,185,516	8,594,792	9,024,531	9,475,758
FlexiBenefits	26,310	26,434	26,164	26,164	26,164	26,164	26,164	26,164	26,164	26,164	26,164	26,164
Life	20,031	20,563	20,031	20,432	20,840	21,257	21,682	22,116	22,558	23,009	23,470	23,939
Unemployment	9,041	9,041	9,041	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total	27,919,193	27,117,838	28,724,185	29,953,317	31,193,722	32,438,177	33,705,301	34,896,465	36,131,118	37,414,557	38,749,635	40,142,147
\$ Change			804,992	1,229,132	1,240,405	1,244,455	1,267,124	1,191,163	1,234,653	1,283,439	1,335,078	1,392,513
% Change			B to B: 2.9%	4.3%	4.1%	4.0%	3.9%	3.5%	3.5%	3.6%	3.6%	3.6%
			B to B excl Pol/Fire Pension: 2.2%									
FY22 Vacancy Savings:	801,355	Cost Per FTE:	191,460									

	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
% Change:										
IMRF	-15.2%	4.8%	4.6%	4.3%	4.2%	3.5%	3.5%	3.6%	3.6%	3.6%
Medical	-0.5%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Dental	0.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Police/Fire Pension	5.4%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

City of Lake Forest
Debt

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

The City maintains a "Aaa" bond rating by Moody's Investors Service, which was most recently affirmed in 2021. 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.

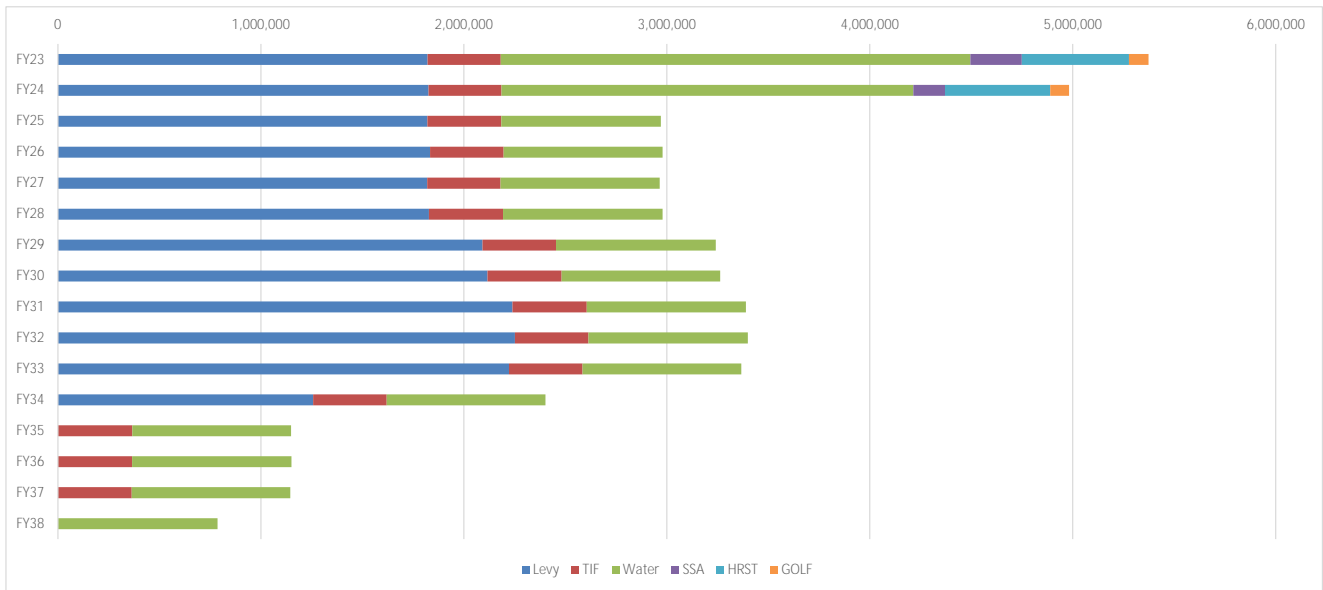
The City Council has adopted by Ordinance a limit on debt to be repaid by property taxes. Ordinance 2013-70 establishes that the annual debt service levy, after abatements, is limited to the debt service levy for the 2004 tax extension, to be increased annually by the change in the Illinois Municipal 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. In September 2021, the City issued \$7.59 million in general obligation refunding bonds, resulting in a savings of \$1.6 million over the bond maturities.

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 2009/19 GO Levy	Fund 429 2010/19 GO Levy	Fund 432 2013/21 GO Levy	Fund 433 2015 GO Levy/TIF	Fund 501 Water	Fund 510 Golf	GRAND TOTAL
FY23	77,713	21,904	154,456	527,361	253,700	577,763	734,750	615,925	2,313,377	96,415	5,373,363
FY24			156,608	518,316	259,200	573,513	730,900	622,050	2,028,920	92,167	4,981,673
FY25					258,950	568,513	729,100	627,800	785,853		2,970,215
FY26					258,200	567,763	732,100	638,175	782,728		2,978,965
FY27					256,950	571,013	719,800	633,050	784,353		2,965,165
FY28					260,200	568,013	717,500	647,800	785,603		2,979,115
FY29					265,200	553,413	785,000	850,838	786,478		3,240,928
FY30						823,913	780,900	876,338	781,688		3,262,838
FY31						833,813	871,600	900,488	783,988		3,389,888
FY32						847,238	925,200	841,438	785,688		3,399,563
FY33						864,013	887,400	833,525	781,788		3,366,725
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
	77,713	21,904	311,064	1,045,676	1,812,400	7,348,963	8,614,250	10,802,275	15,319,359	188,582	45,542,186



CITY OF LAKE FOREST

Demographic and Economic Information
Last Ten Fiscal Years

Fiscal Year	Population	Equalized Accessed Valuation (EAV)	Per Capita EAV	Personal Income	Per Capita Personal Income	Unemployment Rate
2012 *	19,375	2,565,080,023	132,391	1,493,657,500	77,092	6.8%
2013 *	19,375	2,378,047,139	122,738	1,493,657,500	77,092	6.7%
2014 *	19,375	2,253,547,404	116,312	1,493,657,500	77,092	6.7%
2015 *	19,375	2,250,468,636	116,153	1,493,657,500	77,092	5.4%
2016 *	19,375	2,307,936,059	119,119	1,493,657,500	77,092	4.7%
2017 *	19,375	2,443,072,671	126,094	1,493,657,500	77,092	4.6%
2018 *	19,375	2,533,957,443	130,785	1,493,657,500	77,092	3.9%
2019 *	19,375	2,526,924,079	130,422	1,493,657,500	77,092	3.7%
2020 *	19,375	2,457,796,598	126,854	1,493,657,500	77,092	3.8%
2021 *	19,375	2,396,662,125	123,699	1,493,657,500	77,092	6.3%

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

Principal Employers
Current Year and Nine Years Ago

Employer	2021			2012		
	Employees	Rank	% of Total City Population	Employees	Rank	% of Total City Population
Northwestern Medicine Lake Forest Hospital	1,456	1	7.51%	1,600	1	8.26%
Abbott	826	2	4.26%			
Hospira Inc.	821	3	4.24%	1,350	2	6.97%
Pfizer	**					
Trustmark Insurance Company	618	4	3.19%	800	3	4.13%
Pactiv Corporation	437	5	2.26%	470	5	2.43%
Lake Forest College excludes student employees	418	6	2.16%	514	4	2.38%
Lake Forest H.S. District 115 teacher, support staff	362	7	1.87%	351	7	1.81%
Lake Forest Elem. S.D. No. 67	346	8	1.79%	357	6	1.84%
Packaging Corporation of America	298	9	1.54%			
City of Lake Forest	210	10	1.08%	227	9	1.17%
Coyote Logistics, LLC				275	8	1.42%
Brunswick Corporation Packaging Corp	-			200	10	1.03%

Data Source

City staff contacted companies via mail.

** No response received

CITY OF LAKE FOREST

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation
Hospira Inc	\$ 16,895,392	1	0.70%	\$ 19,412,533	1	0.76%
Kelmscott Park Apartments LLC	15,808,396	2	0.65%			
Abbot Laboratories	14,250,581	3	0.59%	17,157,454	2	0.67%
Chicago Title Land Trust Company	12,763,427	4	0.53%			
Lake Forest Place LLC	12,551,225	5	0.52%			
Chicago Title Land Trust Co	12,107,300	6	0.50%			
Chicago Bears Football Club, Inc	11,302,562	7	0.47%			
CAI Investment Lake Forest Global	9,854,273	8	0.41%			
Lake Forest Investments	7,658,402	9	0.32%			
Lake Forest Landmark Co. LLC	6,690,664	10	0.28%	7,306,026	7	0.28%
Lake Products, Inc				13,795,850	3	0.54%
CBIZ Property Tax Solutions				11,089,158	4	0.43%
Trustmark Insurance Co				7,823,058	5	0.30%
Lake Forest Hospital				7,430,902	6	0.29%
Lake Forest Landmark II				6,221,470	8	0.24%
James Campbell Company, LLC				5,585,451	9	0.22%
Shawgate Lake Forest, LLC				5,525,876	10	0.22%
	<u>\$ 102,619,757</u>		<u>4.95%</u>	<u>\$ 101,109,669</u>		<u>3.95%</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.

2021 Column is 2020 Assessed Valuation

2012 Column is 2011 Assessed Valuation

CITY OF LAKE FOREST

Operating Indicators
Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
City Clerk										
Real Estate Transfer Tax (1)										
Number of Transactions	297	382	440	394	355	361	425	418	369	663
Rebates Issued	37	40	67	40	44	37	40	45	33	63
Birth Certificates Issued	2,821	2,675	2,250	2,556	2,575	2,474	2,807	2,759	2,525	2,617
Passports Issued (2)	29	0	0	0	0	0	0	0	0	0
Community Development										
Building permits issued	3,451	3,197	3,418	3,667	3,855	3,632	3,753	4,275	3,716	3,847
Residential construction	11	7	13	20	27	21	9	13	18	29
Commercial construction	1	2	1	1	1	1	4	-	1	2
Building inspections conducted	8,645	8,925	8,651	9,657	11,009	11,707	10,798	11,214	10,586	10,466
Public Safety										
Fire protection										
I.S.O. rating	4	4	4	4	4	3	3	3	3	3
Number of calls answered										
EMS	1,607	1,726	1,574	1,785	1,712	1,923	1,909	1,839	2,232	1,868
Fire	1,734	1,403	1,497	1,503	1,367	1,385	1,448	1,450	1,448	1,127
Police (calendar year)										
Non traffic arrests	335	237	191	89	166	129	76	157	83	80
Parking violations	7,114	7,013	5,979	5,250	3,907	5,396	4,325	6,891	3,748	1,107
Traffic violations	2,028	2,220	1,877	1,741	1,985	1,718	949	1,909	1,583	1,487
Public Works										
Streets										
Street resurfacing (miles) (calendar year)	7.09	5.92	5.00	5.50	2.40	3.28	2.63	2.20	3.40	1.90
Number of snow events										
Salting	14	23	27	21	24	15	10	9	6	5
Plowing	12	12	21	20	10	5	10	9	10	14
Inches of snow	21	36	48	50	24	22	45	46	26	63
Sanitation										
Refuse collection customers	6,471	6,472	6,462	6,654	6,295	6,467	6,467	6,484	6,503	6,527
Parks and Recreation (3)										
Fitness										
Number of programs	322	264	336	181	346	215	200	257	246	682
Units of participation	1,196	1,060	1,587	1,216	1,271	1,473	1,430	1,446	1,442	2,079
Athletics										
Number of programs	309	283	270	341	168	275	237	466	460	792
Units of Participation	2,932	2,704	2,524	2,282	1,348	2,006	2,026	1,931	1,958	561
Lakefront, Early Childhood Education and Lifetime Activities										
Number of programs	395	319	294	126	130	176	161	228	223	298
Units of participation	1,424	1,576	1,380	752	1,393	1,221	1,385	1,679	1,685	443
Cultural Arts/Special Events										
Number of programs	270	306	286	87	147	286	246	310	312	550
Units of participation	2,008	1,972	1,999	1,329	1,579	4,133	4,743	5,064	5,078	1,698

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

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Wildlife Discovery Center, Ridge Teams Course and Adventure										
Number of programs	104	37	47	20	20	26	34	31	33	24
Units of participation	582	301	360	2,263	2,802	3,685	2,148	2,233	2,224	98
Developed parks and recreation areas	10	10	10	10	11	11	11	10	11	11
Developed park acreage	404	404	404	404	405	405	405	344	344	344
Sites with playgrounds	8	9	9	9	9	9	9	9	9	9
Sites with baseball diamonds	8	8	8	8	8	8	8	8	7	7
Sites with soccer fields	7	7	7	7	7	7	7	7	7	7
Sites with basketball standards	5	5	5	5	5	5	5	5	4	4
Sites with tennis courts	6	6	6	6	6	6	6	6	6	6
Deer Path Golf Course										
Size	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes
Rounds of Play	31,949	30,321	29,435	27,956	29,445	27,101	24,631	26,184	24,666	24,508
Daily fee	14,466	13,646	17,449	17,646	20,478	19,755	18,660	21,172	20,089	20,380
Seasonal	17,483	16,675	11,986	10,310	8,967	7,346	5,971	5,012	4,577	4,128
Water										
New Connections (tap-ons)	22	20	28	33	66	30	23	29	21	27
Meters in operation	6,755	6,754	6,751	6,764	6,810	6,854	6,854	6,840	6,850	6,899
Meters connected to sewerage system	6,583	6,584	6,587	6,577	6,645	6,718	6,778	6,766	6,789	6,832
Average daily consumption (MGD)	3.759	4.202	3.652	3.250	3.162	3.499	3.550	3.430	3.132	3.400
Peak daily consumption (MGD)	11.805	10.298	8.611	7.345	8.268	8.315	8.926	7.247	7.916	8.180
Rated daily pumping capacity (MGD)	14	14	14	14	14	14	14	14	14	14
Total gallons pumped during fiscal year (in millions)	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	1,241.0
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	145,539	147,330	148,318	146,214	146,153	221,568	248,598	147,024	149,026	122,852
Registered borrowers	16,200	15,160	15,403	15,440	15,460	15,518	13,588	13,946	7,908	9,408
Fiscal yearbooks, items or materials circulation	485,450	457,632	450,876	410,852	383,561	376,144	551,232	366,128	346,603	262,366

Data Source

City departments

- (1) Collection of real estate transfer tax began in July 2006 (FY2007).
- (2) The City began to issue passports in FY2003 and stopped in FY2012.
- (3) a. Fitness data does not include Fitness Center memberships.
b. Units of participation may include an individual participant more than once.

N/A equals data not available

City of Lake Forest
Budget Acronyms

ADA- Americans with Disabilities Act

ACFR- Annual Comprehensive Financial Report

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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