



City of Lake Forest **2021-2023 Operating Budget**



Adopted version

Last updated 10/14/21



TABLE OF CONTENTS

Introduction	3
Introduction	4
Organization Chart	5
City Council	6
History of the City	11
Demographics	13
Fund Structure	17
Budgetary Basis and Accounting Principles	18
Financial Management and Budgetary Policy	19
Budget Process	20
Budget Overview	24
Transmittal Letter	25
Executive Overview	30
Summary of Revenues, Expenditures, Transfers, and Fund Balances FY 2021-22	36
Summary of Revenues, Expenditures, Transfers, and Fund Balances FY 2022-23	37
Summary of Financial Reserve Funds	38
Summary of Expenditures by Department	40
Combined Program Revenues	41
Personnel Summary	47
Short-Term Factors	50
Priorities & Issues	51
Strategic Business Plan	52
Long-Range Financial Planning	54
Financial Summaries	55
Summary of Expenditures and Revenues	56
General Fund Expenditures Overview	70
Legislative Overview	72
City Council	74
Community Services Commission	78
Planning Commission	81
Traffic and Parking Commission	84
General Government Overview	87
City Manager	90
Information Technology	98
City Clerk	103
City Attorney	108
Finance	113
Human Resources	120
Public Information	125
Community Development	130
Public Works	141
Community Services	154
Police Services	166
Fire Services	171
Capital Projects	172
Fund Summaries	174
General Fund Group Funds Overview.....	175
General Fund Operating	177
Capital improvement Projects Fund	182
Infrastructure Reserve Fund	183
Neighborhood Infrastructure Reserve Fund	184
Special Revenue Fund Group Funds Overview	185
Gas Tax Special Revenue Fund	187
Road Maintenance and Rehabilitation Account Special Revenue Fund	189
Measure M2 Special Revenue Fund	191



Measure M2 Senior Mobility Program Special Revenue Fund	192
Air Quality Management Special Revenue Fund	193
Police Grants Special Revenue Fund	194
Beverage Recycling Grant Special Revenue Fund	195
Waste Recycling Grant Special Revenue Fund	196
Community Development Block Grant Special Revenue Fund	197
Housing Authority Special Revenue Fund	199
Certified Access Specialist Program Special Revenue Fund	200
Capital Projects Fund Group Funds Overview	201
Foothill Circulation Phasing Plan Capital Projects Fund	203
Park Development Capital Projects Fund	204
Affordable Housing Capital Projects Fund	206
Opportunities Study Area Capital Projects Fund	207
Lake Forest Transportation Mitigation Capital Projects Fund	209
Meadows Traffic Improvements Capital Projects Fund	210
Supplemental Documents	211
Financial Management and Budgetary Policy	212
Risk Reserve Analysis	227
Strategic Business Plan	251
Capital Improvement Plan	273
Financial Forecast	354
Appendix	356
Glossary	357



INTRODUCTION

Introduction
CITY OF LAKE FOREST
2021-23 OPERATING BUDGET

Elected Officials

Scott Voigts, Mayor
Robert Pequeño, Mayor Pro Tem
Doug Cirbo, Council Member
Neeki Moatazedi, Council Member
Mark Tettermer, Council Member

Planning Commission	Community Services Commission	Traffic and Parking Commission
Francisco Barajas, Chair	Victor Scherr, Chair	Jim Richert, Chair
Mark Armando, Vice Chair	Jim Rosenberg, Vice Chair	Benjamin Yu, Vice Chair
Jolene Fuentes, Commissioner	Kelly Gould, Commissioner	Vladmir Anderson, Commissioner
Thomas Ludden, Commissioner	Loretta Herrin, Commissioner	Gerardo Camarena, Commissioner
Jordan Villwock, Commissioner	Margie Matsil, Commissioner	Jim Foust, Commissioner

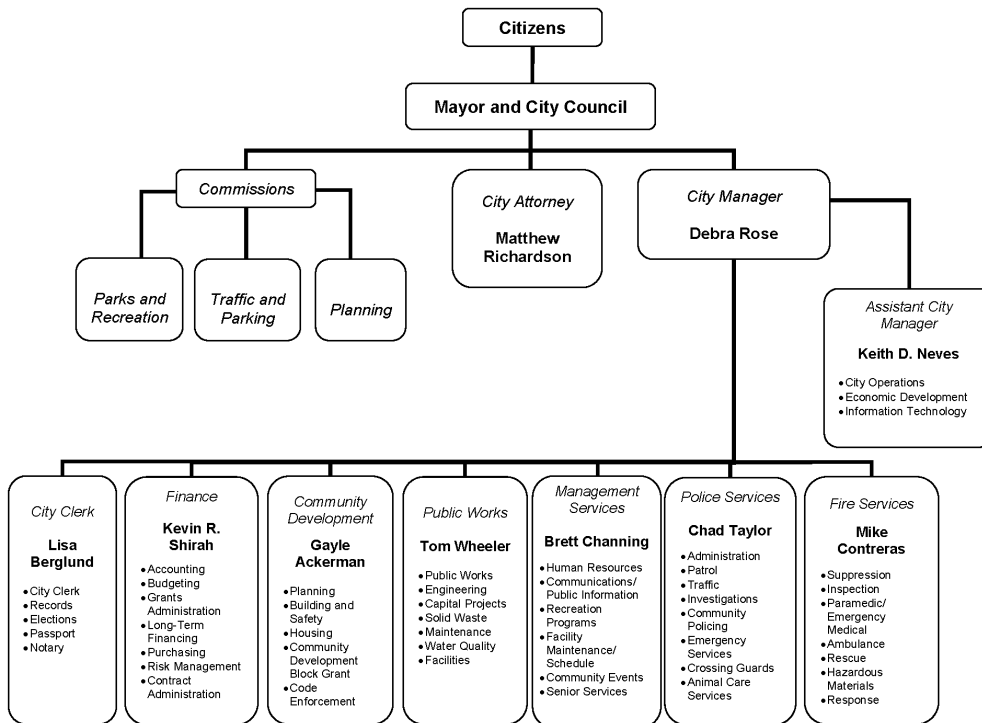
City Staff

Debra D. Rose, City Manager
Keith D. Neves, Assistant City Manager
Brett Channing, Deputy City Manager
Lisa Berglund, City Clerk
Matthew Richardson, City Attorney
Kevin R. Shirah, Director of Finance/City Treasurer
Gayle Ackerman, Director of Community Development
Tom Wheeler, Director of Public Works/City Engineer
Lieutenant Chad Taylor, Chief of Police Services
Mike Contreras, Division Chief - Fire Services



2021-23 Organization Chart

2021-23 ORGANIZATIONAL CHART



City Council

The City Council is comprised of five part-time Lake Forest residents elected to serve four-year terms. The City Council selects a Mayor and Mayor Pro Tem annually. As a general law City, the City Council is responsible for making policy decisions and providing guidance on issues related to the overall quality of life. The City Council also serves as the Housing Authority Board and the Board of Directors for the Rancho Canada Financing Authority.

Mayor Scott Voigts



**Elected 2010, Re-Elected 2014 and 2018
Term Expires November 2022**

District 3 Representative

Scott has been a resident of Lake Forest since 1979. He and his wife, Stephanie, attended school in the Saddleback Valley and both stayed in the community they grew up because they believed it was the perfect place to raise a family. Scott and Stephanie are happily married and have a daughter who is their pride and joy.

In 1991, Scott was involved in a catastrophic construction accident that nearly cost him his life and left him paraplegic. A carpenter by trade, Scott fell from a bridge overpass that he was working on as the scaffolding gave way.

He is active in his church, O.C. Chambers of Commerce, and the O.C. Central Committee. Scott enjoys volunteering at his daughter's school and enthusiastically coaches AYSO Region 85 soccer and is involved in Club soccer. In addition to serving as a member of the Lake Forest City Council, Scott is a Senior Advisor to California State Assemblyman Donald P. Wagner.

Scott's Personal Statement: "My family and faith in God are what helped me get through my 1991 accident, the most difficult time in my life. My faith is a driving force behind my passion to serve my community. My motto is: 'Let us strive to make a difference!' I am committed to limited government, fiscal responsibility, local business growth and an adherence to the Constitution."

Mayor Pro Tem Robert Pequeño

Elected November 2020

Term Expires November 2024

District 5 Representative

Robert and his wife Angela have lived in Lake Forest since 1989. They raised their two sons in Lake Forest and they both attended Saddleback Valley Unified School District schools.

After retiring from the United States Marine Corps in 2004, he went on to serve with the Orange County Sheriff's Department. He became the Orange County Sheriff's Department's first-ever Homeless Liaison Officer, bringing innovative solutions to homelessness right here in Lake Forest. He retired from the Sheriff's Department in March of 2020 as a Sergeant.

Robert served on the City of Lake Forest Traffic and Parking Commission from 2018 to 2020. He was also a member of the Lake Forest 2040 General Plan Committee.

In addition to his careers in the United States Marine Corps and Orange County Sheriff's Department, his community service includes:

- Vice President, Saddleback Valley Pop Warner
- Chief Umpire, Saddleback Little League
- Vice President, El Toro High School Wrestling Booster Club
- Board Member for Coast to Coast, non-profit that helps the homeless in Orange County



Council Member Doug Cirbo



Elected November 2020
Term Expires November 2024

District 1 Representative

Doug and his wife Kathy, who married in 1983, reside in Portola Hills where they raised their two sons and have enjoyed quality of life there since 1986.

After graduating from high school in Arvada, Colorado, Doug enlisted into the United States Marine Corps in 1976 and served until separating from his final duty station at MCAS El Toro. Working full time and attending college courses in the evenings, he earned a Bachelor of Arts degree from the California State University at Fullerton with a business degree in MIS (Management Information Science).

For the past 27 years, Doug has enjoyed his current occupation as the Western Area Regional Sales Manager for major manufacturers of Voice Over Internet Protocol Telephone Systems, supporting partners for their end user businesses.

Community Service has been a large part of Doug's life in the City of Lake Forest, serving in volunteer roles as Tournament Level Umpire in District 55 Little League Baseball for a decade, as well as serving 23 years in AYSO (American Youth Soccer Organization) as an Advanced Coach, Advanced Referee, Instructor, Regional Commissioner for Region 85 Lake Forest, and Area Director for South Orange County with over 15,000 children. Doug has also played in the Saddleback Church Orchestra and Children's Ministry for 10 years.

Fun facts, Doug's talents include being a saxophone musician, amateur magician, game show contestant on ABC, as well as an accomplished bowler. He also enjoys a variety of sports, teaching 5th and 6th graders at Terra Nova Church, and walking their mini Labradoodle puppy (with pick up bags always on the leash!). Time with friends and family, when available, along with Kathy's hospitality are life's simple pleasures his family appreciates so much in our fabulous community.

Council Member Neeki Moatazed

Elected November 2018

Term Expires November 2022

District 2 Representative

Neeki is a Southern-California native and grew up in the unincorporated area of Coto De Caza. She graduated from Mission Viejo High School and went to UC-Irvine and Chapman for her undergraduate and graduate degrees respectively. Neeki decided to settle in Lake Forest in 2016 due to its community feel and natural beauty with various trails and parks. Neeki was a former competitive swimmer for the Mission Viejo Nadadores and still enjoys athletics to this day.

Aside from representing residents in District 2, Neeki is a project manager for Southern California Gas Company, handling the regulatory side of the business, interfacing with regulators, and other agencies to provide safe and reliable service to Southern California Gas Company customers. One of Neeki's primary goals is to balance the needs of a growing population while maintaining a high quality of life for the residents of Lake Forest.

Neeki has also been a longtime volunteer and supporter of Laura's House charities, which help women and children of domestic violence. When Neeki is not working or volunteering she enjoys spending time with her family, friends and her dog Hunter.



Council Member Mark Tetterer

Elected November 2018
Term Expires November 2022

District 4 Representative

Mark and his wife Brenda have lived in Lake Forest for more than 20 years. They raised their two children in Lake Forest and are proud to call Lake Forest home. Mark, who works for a regional water agency, has an undergraduate degree in Business Administration and a master's degree in Public Administration.

Since moving to Lake Forest in 1995, Mark has volunteered in the community in many ways. Mark has been active with PTA, Girl Scouts, and Boy Scouts. Mark served on the City's 10th Anniversary Committee, the City's Parade Committee, and the Kiwanis Club of Lake Forest. Mark was the Chair of the American Cancer Society's "Relay for Life" in 2006 and 2007, the first two years of this community event. Mark also volunteered at the Lake Forest 5K, El Toro High School "Grad Nite" and was the President of the El Toro Boys' Volleyball Booster Club.

Mark, having served on the City of Lake Forest's Planning Commission from 2002 to 2004, was first elected to City Council in 2004 and was re-elected in 2008. Mark served as the Mayor of Lake Forest in 2008 and 2009. Mark also represented the City of Lake Forest on the Orange County Fire Authority from 2006 to 2012 as a Board Member, a member of the Executive Committee, and as the Chair.

Mark's priorities include:

- Financial stability and balanced budgets,
- Public safety,
- Improving traffic and addressing parking concerns,
- Delivering efficient and effective City services,
- Attracting and retaining local businesses, and
- Ensuring Lake Forest is a safe, attractive, and vibrant City.



Mark notes that "Much of the area we know as Lake Forest was planned and constructed before the city was formed. On December 20, 1991, Lake Forest became a city. Since then, the City and community have been working together to improve Lake Forest by pursuing the services and facilities we desire. While much has been done since 1991, I look forward to working with residents and businesses to help achieve even more through thoughtful planning, education, communication, collaboration, and prudent financial decisions. My hope is that we can be a model of achievement in Orange County and beyond. My belief is that it's important not only what we achieve, it's important how we achieve it."

History of City



COMMUNITY HISTORY

Lake Forest incorporated as a new city, under the general laws of the State of California, on December 20, 1991. The City is Orange County's 31st city and the second largest in the Saddleback Valley.

When Don José Serrano settled the area, which was originally called Rancho Cañada De Los Alisos (the Valley of the Sycamores), through a Mexican Land Grant in 1846, he may have envisioned the area as it is today -- an area rich in family values with a hometown feel. For more than a century, the land was known as El Toro, after the bulls that roamed Don José Serrano's ranch. The land remained with Don José and his family until financial problems forced him to turn the land over to private interests. The legacy of the Serrano family lives on in Lake Forest through the Serrano Adobe - a part of the family's original ranch - located in Heritage Hill Historical Park.

In the early 1900s, Dwight Whiting, a resident of the area, planted 400 acres of fast-growing eucalyptus trees as an answer to the California lumber shortage. Although the trees failed as a source of lumber, in the 1960s, master developer Occidental Petroleum decided to create a master-planned community around the trees and man-made lakes. The eucalyptus provided landscaping for the modern homes and led to the "Forest" in Lake Forest.

Although Lake Forest has been an official city in Orange County since 1991, its history began long before then. Beginning as an agricultural area like most of the Orange County region, Lake Forest began to grow rapidly following World War II. Residential, commercial and industrial development began to replace the acres of citrus and other agricultural products. A significant reason for the change was the growing importance of the El Toro Marine Base. The growth of the Base increased the need for new homes and support services. Over time, the Lake Forest area was built into the City we know today.

Efforts toward incorporation began in August 1989 when a group of citizens formed the Community Coalition for Incorporation. Hoping to gain control of the issues affecting the Lake Forest area, the group worked toward gaining cityhood for Lake Forest. The group was successful in putting a measure on the ballot and cityhood was approved on March 5, 1991, along with the City's first City Council. On December 20, 1991, Lake Forest became the 31st City to incorporate in the County of Orange.

The City has grown in size from its original incorporated boundaries as a result of several annexations and is now 16.6 square miles.



The City of Lake Forest has balanced growth with an emphasis on quality of life. It provides a rich tapestry of activities for the young and old. The City features 31 public parks, which provide active recreational opportunities to area residents. The 1,500-acre Whiting Ranch Wilderness Park (County-operated) is in the northern part of the City and contains a vast amount of open space for hiking and equestrian activities.

The official City flower -- Purple Statice (Limonium), City bird – hummingbird, and City song -- “Beautiful City” by Steven Swartz, clearly acknowledge that Lake Forest is a beautiful city where “Remember the Past -- Challenge the Future” is more than just a slogan as we embrace the opportunities of today and tomorrow.

Population Overview



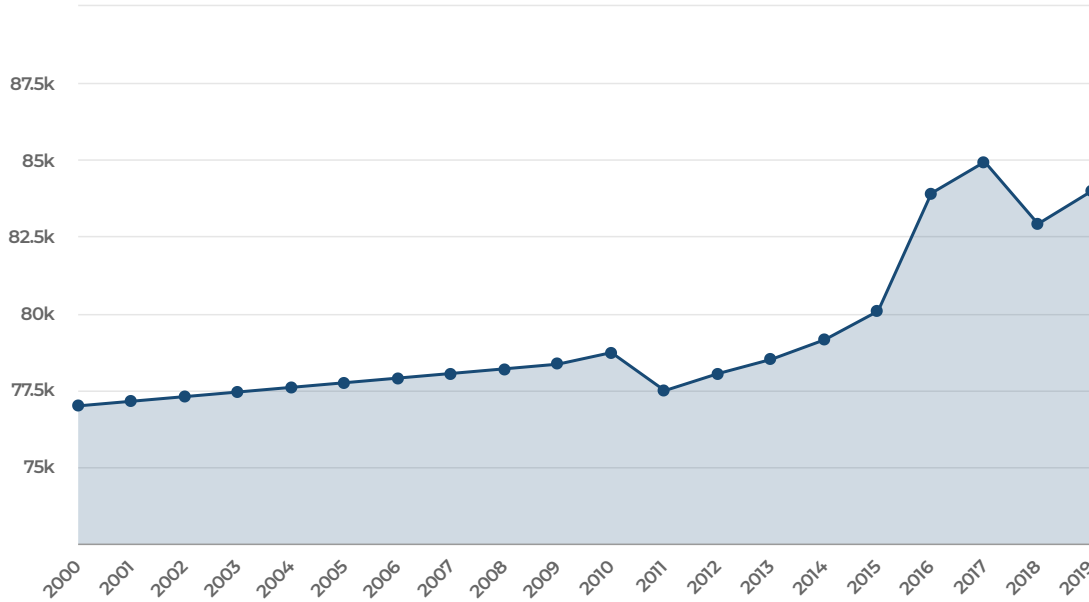
TOTAL POPULATION

83,974

▲ 1.3%
vs. 2018

GROWTH RANK

76 out of **482**
Municipalities in California



* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.



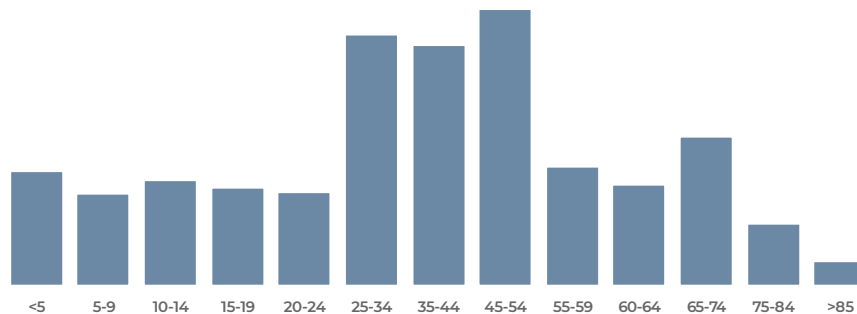
DAYTIME POPULATION

79,843

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

POPULATION BY AGE GROUP



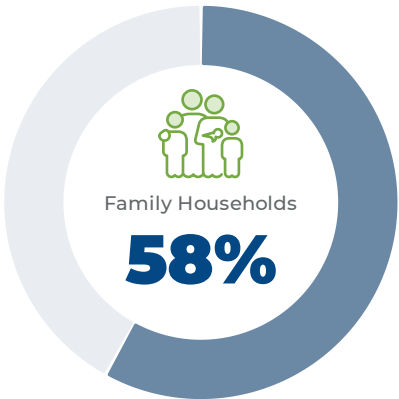
* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

Household Analysis

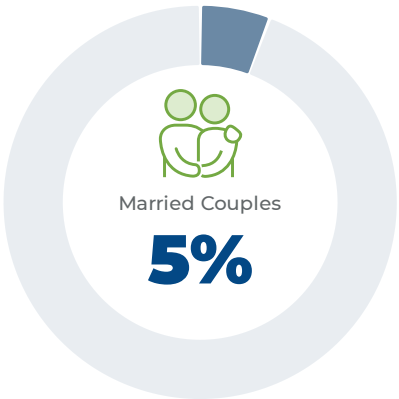
TOTAL HOUSEHOLDS

29,338

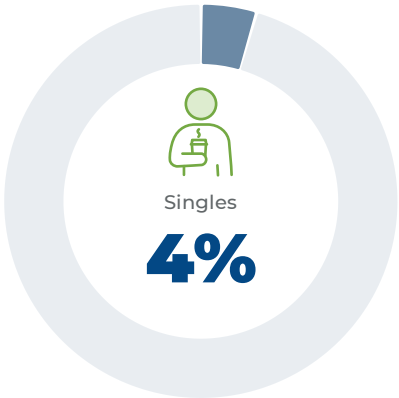
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 17%
higher than state average



▼ 21%
lower than state average



▼ 15%
lower than state average

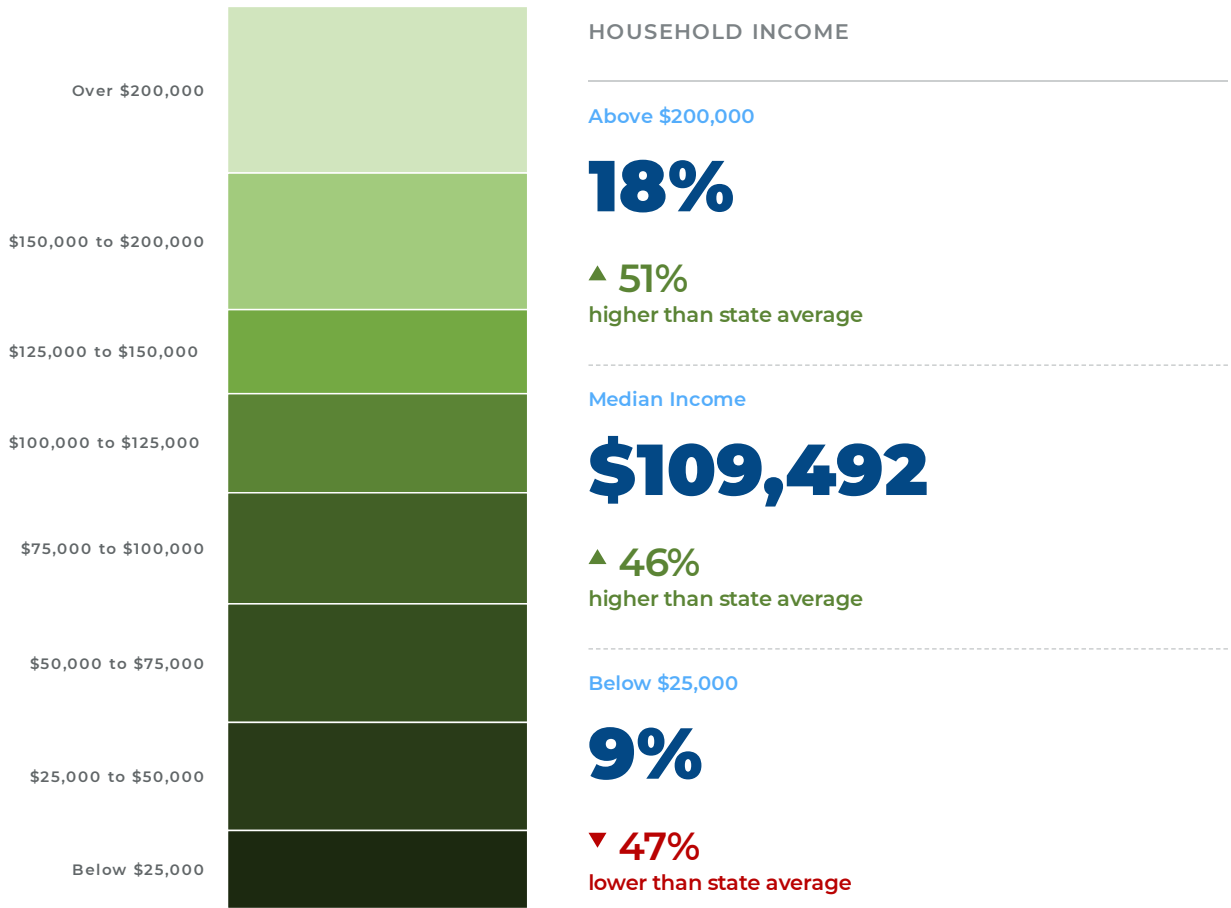


▼ 2%
lower than state average

** Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



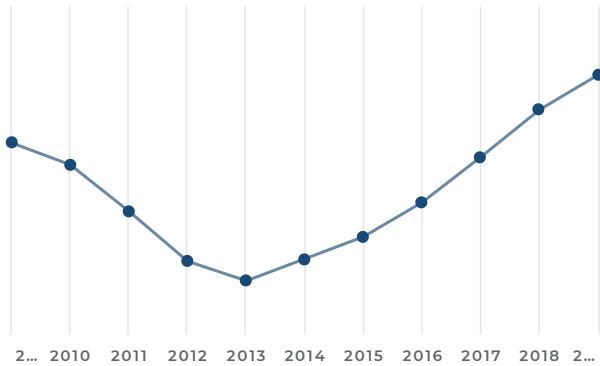
* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census



Housing Overview



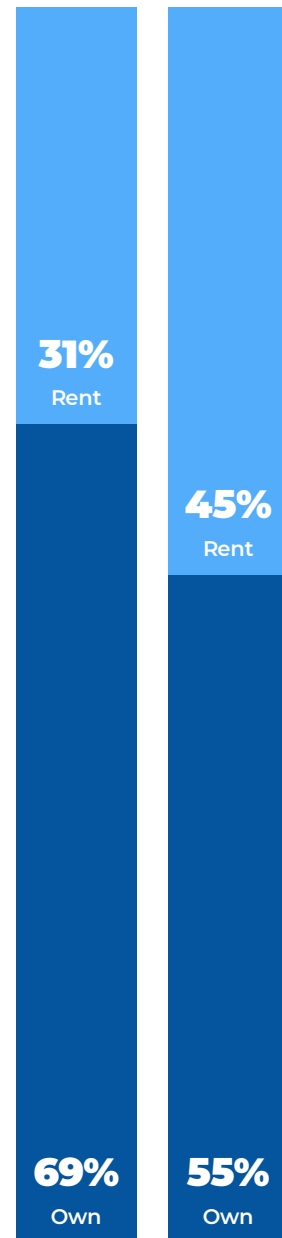
2019 MEDIAN HOME VALUE
\$647,500



** Data Source: 2019 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

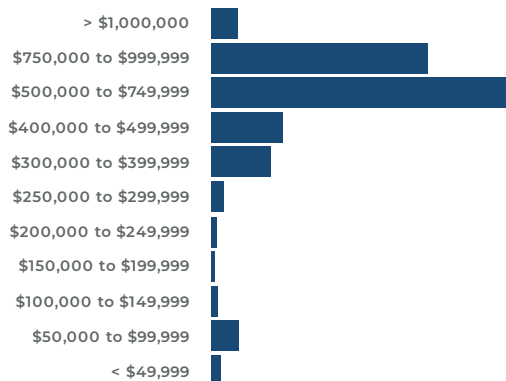
HOME OWNERS VS RENTERS

Lake Forest State Avg.



** Data Source: 2019 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



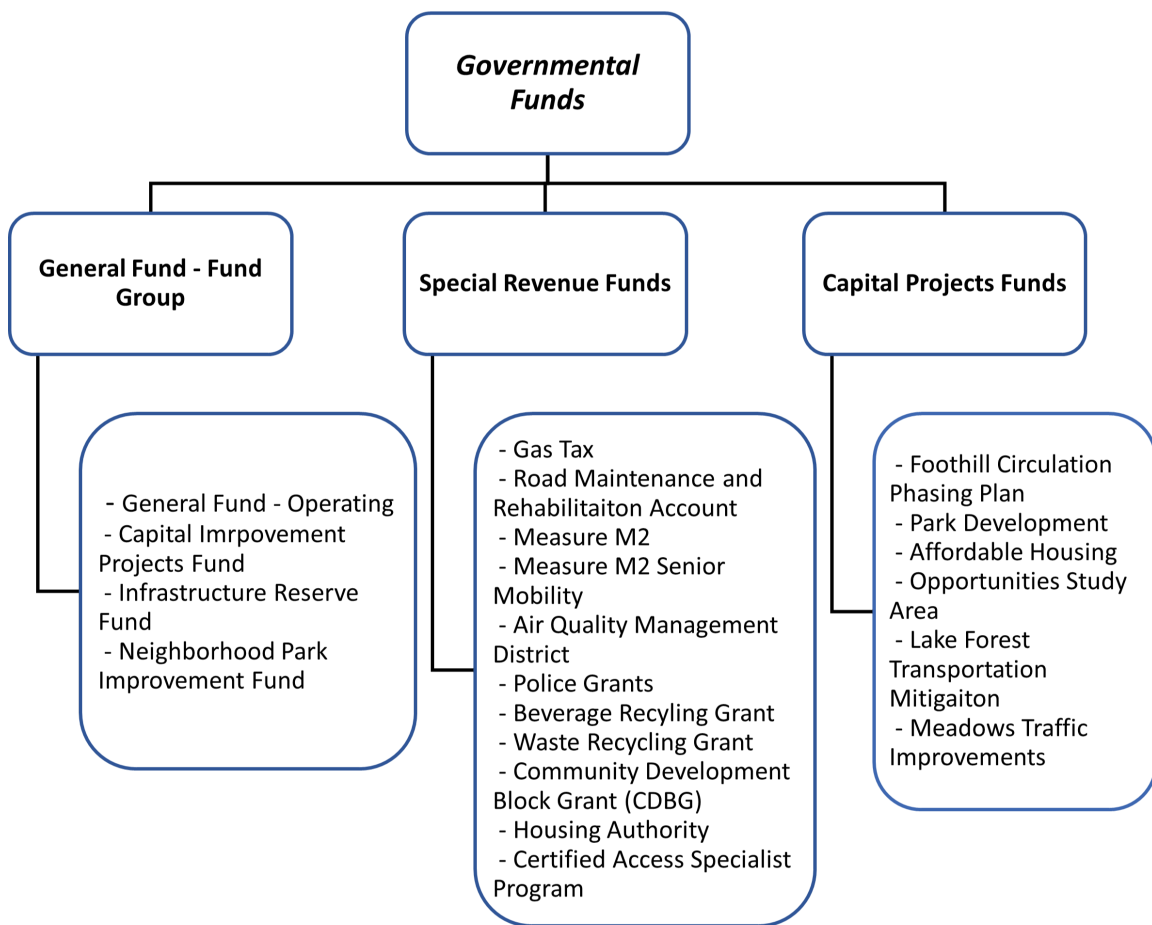
** Data Source: 2019 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*



Fund Structure

City accounts are organized and operated on the basis of funds. Individual funds are used to allocate and account for government resources based on the purposes for which resources are meant to be spent and the means by which spending activities are controlled. Each fund is considered a separate accounting entity. Fund operations are accounted for through separate sets of self-balancing accounts that comprise assets, liabilities, fund equity, revenues and expenditures, for each fund as appropriate.

A description of each fund can be found on each of the governmental fund's fund summary pages in the Fund Summaries section of this budget document.



Budgetary Basis and Accounting Principles

BASIS OF ACCOUNTING

The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the City's financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Governmental funds are presented using the modified accrual basis of accounting. A modified accrual system recognizes increases and decreases in financial resources when they become measurable and available.

Revenues are recognized when they become measurable and available to finance expenditures of the fiscal period. Measurable means that the amounts can be estimated or otherwise determined. Available means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period.

Expenditures are generally recognized when payment is due; since it is only at that time they are normally liquidated with expendable available finance resources.

Governmental funds are presented using the current financial resources measurement focus. This means that only current assets, current liabilities, and deferred inflows or resources are generally included in fund balance sheets.

BASIS OF BUDGETING

The budgets for governmental funds are prepared on a modified accrual basis. Revenue estimates for governmental funds include resources expected to be received and resources that will be measurable and available at year-end. The basis of budgeting for governmental funds differs from the basis of accounting for these funds in that each governmental fund's budget is based on expected obligations to be incurred.

Financial Management and Budgetary Policy

The purpose of the City's Financial Management and Budgetary Policy is to provide the framework and direction for financial planning and decision-making by the City Council and City staff. These policies are designed to ensure the City's financial integrity and secure the provision of services that address the priorities of Lake Forest's constituents.

The policy establishes financial parameters that guide the budget development and deliberation process, safeguard financial assets, and maintain the City's strong financial condition.

The desired policy outcome is that the long-term implications of financial decisions are fully understood and considered in the decision-making process. The City Council shall review this policy during each budget development process and consider any recommended revisions with the adoption of the budget.

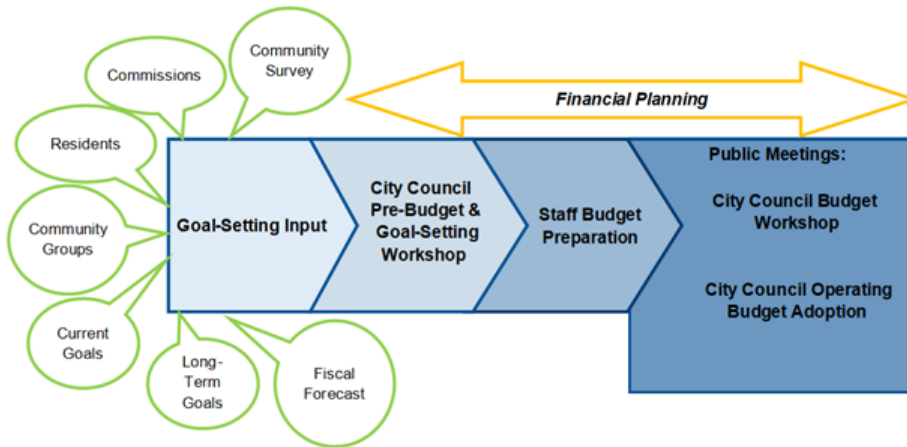
The City of Lake Forest Financial Management and Budgetary Policy establishes guidance for the following components of governance and financial functions:

- Long-Range Financial Planning and Budget
- Capital Planning
- Risk Based Reserves
- Fund Balance Management
- Revenues and Expenditures
- User Fees
- Accounting, Auditing, and Financial Reporting
- Cash Management, Investments, and Banking Regulations

The Financial Management and Budgetary Policy was adopted on October 20, 2020 and is incorporated into the 2021-2023 Operating Budget Book as a Supplemental Document.

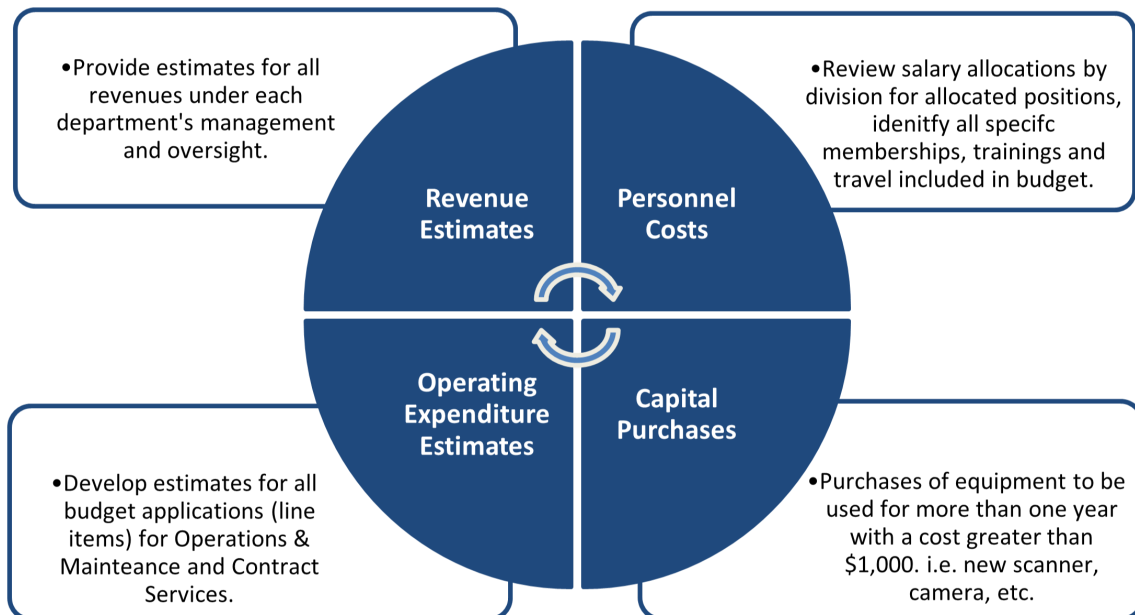
Budget Development Process

The budget process is illustrated in the figure below. As demonstrated, community input regarding goal setting is important to this process. The information gathered through community input assists City Leadership in identifying meaningful goals for the two-year operating budget.



Components of Developing the Budget

In the process of developing the Proposed Operating Budget, staff conducts several estimates, analyses, and activities to draft a proposed budget document for the City Council to review during a Budget Workshop. In addition to the internal revenue estimates, operating expenditure estimates, personnel costs, and capital purchase analyses conducted during the budget development process, City staff also develop a biennial Strategic Plan update, a Risk Reserve Analysis, and a 7-year Financial Forecast to present to the City Council throughout the budget development and adoption process.



Budget Timeline

Following the gathering of public input and the initial stages of identifying the City's strategic priorities and issues, City staff begins the process of drafting a proposed budget and presents the budget to the City Council for adoption prior to June 30th in odd numbered years.

During the June 15, 2021 City Council Meeting, the City Council adopted a resolution approving a budget for 2021-23, appropriating funds for Fiscal Year 2021-22 only and authorizing certain action with appropriations. Per the Financial Management and Budgetary Policy, upon the adoption of the two-year budget, funds are appropriated for the first year of the two-year budget cycle, with second year funds to be appropriated via resolution by June 30 prior to the start of the second fiscal year of the two-year budget cycle.

The City Council Resolution adopted on June 15, 2021 also adopted the 2021-2028 Strategic Business Plan, the 2021-2028 Capital Improvement Plan, the General Fund Reserve Risk Analysis, and the 2021-2028 Financial Forecast.

The timeline of staff preparation and City Council meetings is outlined below. A critical part of the process involves public strategic planning workshops and the involvement of the City Council Audit Committee to ensure community priorities are met and the City's financial situation is consistently monitored.





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BUDGET OVERVIEW



Transmittal Letter

City of Lake Forest, CA

July 15, 2021

Staff is pleased to present a balanced two-year operating budget consistent with the overall priorities of the community. The budget is a resource allocation document. It also serves as the financial plan for the City of Lake Forest, providing policy direction in the areas of desired service level and funding priorities. Staff presents a proposed budget to the City Council on a biennial basis to be adopted in odd number years preceding the commencement of the two-year budget cycle. Per the City's Financial Management and Budgetary Policy, the long-range fiscal perspective includes the development of a two-year Operating Budget, a seven-year Capital Improvement Plan, and a seven-year Financial Forecast.

The above-described financial planning documents are prepared and analyzed to ensure the City's financial integrity and strong financial condition. In developing these documents, staff ensured a continual adherence to the Policy to preserve the City's long-term, conservative financial vision. Overall, the financial planning documents and execution of the Strategic Plan initiatives will reinforce the City's financial integrity, safeguard its assets, and ensure the provision of services that address community priorities.

2021-2023 Operating Budget Overview

The City of Lake Forest 2021-2023 Operating Budget maintains municipal services at current levels. Total revenues are projected to be \$76.2 million in Fiscal Year 2021- 22 and \$69.7 million in Fiscal Year 2022-23. Total expenditures are projected to be \$62.3 million in Fiscal Year 2021-22 and \$65.7 million in Fiscal Year 2022-23. The budget is comprised of the General Fund, Special Revenue Funds, and Capital Projects Funds. The table below summarizes the budgeted expenditures by fund type.

City of Lake Forest Summary of Fiscal Year 2021-22 Budgeted Expenditures by Fund

	Operating Budget (in millions)	Capital Budget (in millions)	Total (in millions)	% of Total
General Fund	\$51.2	\$ 1.4	\$52.6	85 %
Special Revenue Funds	\$ 3.0	\$ 4.0	\$ 7.0	11 %
Capital Projects Funds	\$ 0.0	\$ 2.7	\$ 2.7	4 %
Total	\$54.2	\$ 8.1	\$62.3	100 %

City of Lake Forest Summary of Fiscal Year 2022-23 Budgeted Expenditures by Fund

	Operating Budget (in millions)	Capital Budget (in millions)	Total (in millions)	% of Total
General Fund	\$51.3	\$ 1.6	\$52.9	81%
Special Revenue Funds	\$ 3.0	\$ 3.3	\$ 6.3	9%
Capital Projects Funds	\$ 0.0	\$ 6.5	\$ 6.5	10%
Total	\$54.3	\$11.4	\$65.7	100%



Fiscal Year 2020-21 Review

Due to prudent management of operating funds, the City continued to make significant strides in delivering several important projects, many of which are discussed below.

Major accomplishments include transitioning the City to a two-year operating budget, the formulation of the new Financial Management and Budgetary Policy, and the successful integration of a new telecommuting option and policy for employees. In the past fiscal year, the City conducted the November 3, 2020, General Municipal Election, along with the County Clerk, thereby finalizing the transition to all District elections. The City completed its biennial update of its Strategic Plan and included it as a part of the adoption of the two-year operating budget. The City also continued to carry out safety protocols in response to the COVID-19 Pandemic to safeguard the public, elected officials, and employees. This effort included sharing daily messaging on COVID-19, including Lake Forest statistics, and informing the public on changing rules and regulations. Finally, the City responsibly advanced the preparation for the phased re-opening of recreation programs and fields following guidance from local, state, and federal agencies.

Fiscal Year 2020-21 continued to bring with it the health and economic impacts of COVID-19. The City worked diligently to provide the community with resources and eased regulations to mitigate the effect of partial or full closures. In addition, the City formulated and implemented a plan for the spending of federal funds under the CARES Act that followed federal guidance and regulations and met the City's needs and priorities. Despite the significant disruption to municipal operations because of COVID-19, the City continued advancing important initiatives, assisted the business community, and balanced the budget through sound fiscal policies. Additionally, the City created several new administrative policies and employee protocols to maintain safe City operations. As vaccines became readily available, the City partnered with the County of Orange to host a vaccination site event and has hosted a publicly accessible mobile COVID-19 testing kiosk.

Last fall, the Silverado and Bond Fires brought additional challenges to the City and its residents. During each of these incidents, the City activated its Emergency Operations Center and coordinated efforts to protect the health and safety of residents and staff. The City took several actions to protect residents, continue to mitigate public exposure to the COVID-19 virus, assess damages caused, and enhance its communication efforts with residents.

Lake Forest's New Neighborhoods continue to offer a variety of housing types offering several amenities. Staff continued working with developers on the build-out at the Baker Ranch, Portola Center, Teresina, and Serrano Summit communities. The Meadows community also began construction during fiscal year 2020-21.

Other notable activity in Fiscal Year 2020-21 included:

- Shared daily messaging on COVID-19, including Lake Forest statistics and updated changing rules and regulations.
- Instituted a public relations campaign to celebrate the City's 30th anniversary, including the creation of a commemorative anniversary logo.
- Reached a total of 23,589 residents on Nixle, a communications tool that lets the City communicate with residents via text, email, or voice message, increased from 4,300.
- Established and began implementation of a Community Choice Aggregation public engagement plan.
- Conducted the City's biennial Classification and Compensation Study, ensuring all employee classification specifications to be accurate and to continue to attract and retain high-level employees.
- Developed and implemented the Emergency Temporary Outdoor Operating Permit online to expand commercial activities during COVID-19.
- Updated the Accessory Dwelling Unit (ADU) Ordinance in accordance with state law and completed multiple surveys, including but not limited to the Housing Inventory Survey and Unit Survey.
- Completed El Toro Road traffic signal synchronization project that reduced the number of delays up to 67%, reduced the total amount of delays to improve traffic flow and reduce emissions up to 68%, and decreased travel times of up to 31%, which translates into an overall reduction in traffic congestion along this corridor.



- Completed design and construction of Slurry Seal Zones C (Portola Hills) and G (Jeronimo and Trabuco) of the City's Pavement Management Program, maintaining a "Good" Pavement Condition Index, helping sustain the quality of the pavement in the City and extending the useful life.

We are pleased to highlight a few of the programs and projects conducted in Fiscal Year 2020-21. The department detail portion of the budget provides more information on the high-quality services provided during the previous fiscal year.

2021-2023 Operating Budget

The City will continue its fiscally conservative approach to budgeting ongoing operations and capital improvement projects. While there is economic uncertainty associated with the ongoing and future effects of the pandemic, the City will continue to proactively take steps to protect the fiscal health of the community and work toward reopening public facilities in the new fiscal year. The City will develop a plan to utilize the allocated federal funds provided through the American Rescue Plan Act (ARPA). The City will also continue investing in the quality of life of our community during the upcoming years.

New Neighborhoods: The upcoming years will also see sustained progress in the development of new master-planned communities in Lake Forest. Construction of new homes in the northeastern area of the Portola Center project and five new neighborhoods in the southern area will continue. This project ultimately will bring up to 930 new homes and various public amenities, including a new 5-acre community park and connections to regional trails. The Teresina (approximately 85 new homes), and Serrano Summit (approximately 537 new homes) communities are moving forward. In addition, the Nakase Nursery project, now named the Meadows, will result in the construction of 541 new homes that will add to the City's high-quality housing stock.

Capital Improvement Plan: The 2021-23 budget cycle for the 2021-2028 Capital Improvement Plan (CIP) includes twenty-five proposed projects, totaling \$19.4 million. These projects are designed to improve safety, traffic flow, median and parkway landscaping, and maintain the roadway network. Other projects include school crosswalk safety enhancements, signal synchronization projects with neighboring cities, traffic modeling to support the General Plan update, street asphalt resurfacing, and sidewalk rehabilitation. Also included in the CIP are numerous playground repairs and enhancements, including the addition of shade structures to existing park playgrounds.

Economic Development: In the upcoming year, the City will continue efforts to assist the business community to recover from the economic impacts of COVID-19 through the continued implementation of the 2020-2022 Economic Development Action Plan. The City will facilitate business activity by providing enhanced opportunities for businesses to serve customers while protecting their health and safety. The City will also provide a direct source of funding to mitigate the economic impacts experienced by the business community. The City will continue its commitment to facilitating business growth with enhanced business seminars, communication, outreach, and networking initiatives incorporated in the annual Business Development and Attraction Work Plan as well as its partnership with the Lake Forest Chamber of Commerce. As re-opening efforts continue to expand, the City and the Chamber will begin to transition programming as the State and County modify their health orders.

Community Services and Recreation: Over the next fiscal year, the City will work to transition back to normalized business operations and begin implementing programming for the new Community Center, Performing Arts Venue, and Senior Center. Staff will also advance design efforts associated with the renovation of neighborhood parks, which represents the City's continued investment in the quality of life for our residents.

Community Development: The City will continue building toward the future by implementing the comprehensive update to the General Plan. Serving as the foundational policy document for the City's long-term physical development, the General Plan Update includes proposed land use changes guided by the City Council's policy direction. These changes will help sustain the City's future economic growth, attract quality jobs, and blend housing opportunities with the new retail economy. The Community Development Department will work with Economic Development to leverage the reinvestment opportunities created by the General Plan to attract new retail and housing opportunities in a way that is consistent with the community's character.



Public Information and Information Technology: The City will continue using technology to engage with the community and increase engagement with residents. During the next fiscal year, the City will begin broadcasting meetings on cable television and continue to create multi-channeled campaigns on key issues such as emergency preparedness, traffic, crime prevention, and key public projects. The Public Information division will also continue growing the City's social media presence and providing accurate and timely information to residents. As the City celebrates its 30th Anniversary in December 2021, staff will continue its public relations campaign to honor and celebrate Lake Forest's thirty years of cityhood with its residents. Lastly, the City will continue leveraging new technologies provided by the Civic Center Campus to upgrade its information technology infrastructure which will help support the operations of all City departments.

Public Safety: The City will continue prioritizing public safety through the Neighborhood Watch program, updating the Emergency Plan, and promoting crime prevention through the "Don't Make it Easy" program. In the coming year, the City will continue developing the Community Emergency Response Team and host basic training classes that ensure residents have the tools and training necessary to handle emergency situations. The Orange County Sheriff's Department will continue its enforcement and community safety programs to maintain the City's low crime rate and high quality of life.

Notwithstanding the financial challenges imposed on the City by COVID-19, the 2021-2023 Operating Budget is balanced and reflects appropriate measures to ensure prudent care of the City's finances while maintaining high quality service levels for the community. During the year, the City will carefully monitor developments at the Federal, State, and County levels that could affect municipal operations and its ability to fund programs and services. For more information on department objectives and initiatives for the upcoming fiscal year, please see the Financial Summaries portion of the budget.

Revenues

Total General Fund revenues are anticipated to be \$53.2 million in Fiscal Year 2021-22 and \$54.2 in Fiscal Year 2022-23. The most significant revenue losses experienced in Fiscal Year 2020-21 occurred in the transient occupancy taxes. Revenue estimates for FY 2021-22 and FY 2022-23 are based on the information and analysis provided by the City's revenue consultant. Staff believes these revenue projections utilize the best available information and represent a reasonable, yet cautious estimate. Revenues may be realized at higher or lower values and will be closely monitored during the fiscal year and adjustments will be proposed as necessary.

Expenditures

General Fund operating expenditures are forecasted at \$51.2 million in Fiscal Year 2021-22, resulting in an operating surplus of approximately \$0.6 million. A brief explanation of changes by department is shown under the heading *Budget Analysis* in the Budget Overview/ Executive Overview Section of the Budget.

As in previous budget documents, each department develops annual goals consistent with the City's current Strategic Business Plan. Those various budget goals and objectives can be found in the departmental sections of the Budget.

Fund Balances

Staff prepared the General Fund Reserve Risk Analysis per the Risk Based Reserve Policy. The Target Reserve Level is \$52.3 million. General Fund reserves will remain fully funded.

Capital Projects

The City provides for capital projects in a separate seven-year Capital Improvement Plan. To provide a comprehensive picture of all City funds in the Budget, revenue and expenditure projections for capital projects for Fiscal Year 2021-22 and Fiscal Year 2022-2023 are shown in addition to operating activity in summary form in the Fund Summaries section of this Budget Book.



Conclusion

Throughout its history, the City of Lake Forest has earned a strong reputation for solid conservative fiscal planning. The City has “lived within its means,” maintained fully funded reserves despite the recent severe economic downturn and has planned for the future. In Fiscal Year 2020-21 and into the next fiscal year, this philosophy has proven to be an effective tool against the significant economic impacts created by the pandemic. The City’s financial planning will be guided by the need to maintain service levels and to ultimately transition the City back into regular operations. The City’s forward thinking, strategic planning, and attention to detail in the delivery of daily public services will continue to be a hallmark of its pragmatic approach to local governance, which will allow the community to sustain the impacts of the pandemic and continue providing the high-quality of life expected from our community.

Sincerely,

A handwritten signature in black ink that reads "Debra Rose". The signature is written in a cursive, flowing style.

Debra D. Rose
City Manager

Executive Overview

OPERATING BUDGET ANALYSIS

The following is a recap of major aspects of the 2021-2023 Operating Budget ("Budget"). This analysis provides a condensed picture of the overall Budget and an opportunity to point out changes from previous years.

REVENUES

The anticipated revenue increases included in the adopted General Fund Operating Budget are 5.2 million or 13.0% from budgeted Fiscal Year 2020-21 levels. The following is a discussion of the revenues by category.

TAXES

2018-19 Actual	43,601,633
2019-20 Actual	42,381,060
2020-21 Budget	39,851,000
2021-22 Adopted	45,024,000
2022-23 Adopted	47,143,000

On an overall basis, property taxes continue their steady growth with a 5% increase from Fiscal Year 2020-2021.

In Fiscal Year 2021-22, sales and use taxes are projected at a 28% increase from Fiscal Year 2020-21 projections. As COVID-19 pandemic closures begin to lift, revenues are expected to grow in this category.

Unlike sales and use taxes, transient occupancy taxes are projected to remain at the projected Fiscal Year 2020-2021 levels into Fiscal Year 2021-2022. The travel and hospitality industries have begun to recover at a slower rate than other industries.

LICENSES & PERMITS

2018-19 Actual	1,911,830
2019-20 Actual	2,395,798
2020-21 Budget	1,654,000
2021-22 Adopted	2,386,000
2022-23 Adopted	1,916,000

Building permit revenues are projected to increase 44% from the Fiscal Year 2020-21 adopted budget primarily related to the anticipated permit activities from the development of new residential neighborhoods and traditional city business.

FROM OTHER GOVERNMENTS

2018-19 Actual	8,081,479
2019-20 Actual	9,622,406
2020-21 Budget	8,316,525
2021-22 Adopted	8,574,200
2022-23 Adopted	7,531,300

Revenues and grants from other governments are projected to increase 3.1% from the Fiscal Year 2020-21 adopted budget.



USER FEES & CHARGES

2018-19 Actual	4,591,289
2019-20 Actual	4,537,500
2020-21 Budget	2,654,500
2021-22 Adopted	4,232,800
2022-23 Adopted	3,913,500

Revenue from User Fees and Charges is expected to increase 60% from the Fiscal Year 2020-21 adopted budget. This change is primarily related to the anticipated increase in activities and services provided by the City as programs and facility rentals resume, following closures from the previous year.

FINES & FORFEITURES

2018-19 Actual	482,786
2019-20 Actual	319,814
2020-21 Budget	410,000
2021-22 Adopted	410,000
2022-23 Adopted	410,000

No significant changes are anticipated.

USE OF MONEY & PROPERTY

2018-19 Actual	3,456,263
2019-20 Actual	2,186,304
2020-21 Budget	828,100
2021-22 Adopted	406,100
2022-23 Adopted	395,600

There are three primary components in this category. Investment earnings and City leased property (Golf Course and Horse Stables), and disposed of property. Interest rates have decreased significantly since the onset of COVID-19. Staff will continue to keep an eye on the direction of the Federal Reserve Board and any rate adjustments. The receipts are projected to decrease 51% from the Fiscal Year 2020-21 adopted budget.

OTHER REVENUE

2018-19 Actual	7,859,499
2019-20 Actual	1,926,982
2020-21 Budget	115,100
2021-22 Adopted	115,100
2022-23 Adopted	292,900

Receipts in this category are often irregular or one-time items. The receipts are projected to remain the same as those from the Fiscal Year 2020-21 adopted budget.

EXPENDITURES

The amounts listed for each department include City and Housing Authority expenditures.



CITY COUNCIL

2018-19 Actual	55,490
2019-20 Actual	55,261
2020-21 Budget	56,600
2021-22 Adopted	56,600
2022-23 Adopted	56,600

CITY MANAGER

2018-19 Actual	1,276,195
2019-20 Actual	1,285,584
2020-21 Budget	1,099,050
2021-22 Adopted	1,283,700
2022-23 Adopted	1,330,500

INFORMATION TECHNOLOGY

2018-19 Actual	1,088,726
2019-20 Actual	1,289,360
2020-21 Budget	1,756,900
2021-22 Adopted	2,276,900
2022-23 Adopted	2,234,300

CITY CLERK

2018-19 Actual	748,654
2019-20 Actual	708,041
2020-21 Budget	703,050
2021-22 Adopted	757,100
2022-23 Adopted	737,700

CITY ATTORNEY

2018-19 Actual	1,506,503
2019-20 Actual	1,589,561
2020-21 Budget	1,286,000
2021-22 Adopted	1,286,000
2022-23 Adopted	1,286,000

FINANCE

2018-19 Actual	10,396,910
2019-20 Actual	2,716,318
2020-21 Budget	2,933,650
2021-22 Adopted	3,598,200
2022-23 Adopted	3,076,800

PUBLIC INFORMATION

2018-19 Actual	464,178
2019-20 Actual	449,795
2020-21 Budget	673,700
2021-22 Adopted	806,500
2022-23 Adopted	806,800



HUMAN RESOURCES

2018-19 Actual	405,788
2019-20 Actual	384,020
2020-21 Budget	417,300
2021-22 Adopted	432,300
2022-23 Adopted	472,000

COMMUNITY DEVELOPMENT

2018-19 Actual	3,905,250
2019-20 Actual	4,276,586
2020-21 Budget	3,689,300
2021-22 Adopted	4,206,200
2022-23 Adopted	3,686,200

PUBLIC WORKS

2018-19 Actual	13,839,389
2019-20 Actual	15,207,218
2020-21 Budget	14,578,500
2021-22 Adopted	15,805,500
2022-23 Adopted	15,454,900

COMMUNITY SERVICES

2018-19 Actual	4,011,308
2019-20 Actual	3,684,120
2020-21 Budget	2,519,750
2021-22 Adopted	3,355,400
2022-23 Adopted	3,629,350

POLICE SERVICES

2018-19 Actual	18,373,444
2019-20 Actual	16,677,883
2020-21 Budget	19,756,900
2021-22 Adopted	20,364,800
2022-23 Adopted	21,480,400

FUND ANALYSIS-OPERATING BUDGET

Following is a discussion of some of the City's larger funds with material activity budgeted in Fiscal Years 2021-22 and 2022-23.

GENERAL FUND

Revenues are projected at \$53.2 million in Fiscal Year 2021-22 (an increase of \$7.2 million or 16% from the Fiscal Year 2020-21 adopted budget). Revenues are projected at \$54.2 million in Fiscal Year 2022-23 (an increase of \$1 million or 2% from the Fiscal Year 2021-22 adopted budget). The most significant revenue increases are in the sales and use taxes, transient occupancy taxes, licenses and permits, and charges for services.



Operating expenditures are projected at \$51.2 million as compared to the Fiscal Year 2020-21 adopted budget amount of \$46.5 million (a decrease of \$2.6 million or 5.2%). Operating expenditures are projected at \$51.4 million in Fiscal Year 2022-23 (an increase of \$0.2 million or 0.4% from the Fiscal Year 2021-22 adopted budget).

The sudden closure of the economy required a redirection to a new, more focused budget in Fiscal Year 2020-21. Extensive reductions in expenditures focused on public safety, infrastructure maintenance, technology enhancements, and economic development. Recreation programming, which traditionally has sought to bring people together, was especially impacted.

Over the next two years, the focus for operating expenditures will shift into the safe and intentional reopening and reinstatement of recreation programming. Additional focuses include infrastructure maintenance, sustaining quality public safety services, and reinvigorating economic development efforts to address and recover from the effects of the COVID-19 pandemic.

GAS TAX FUND

Revenues are projected at \$2 million in Fiscal Year 2021-22, at the same levels as the budget revenues for Fiscal Year 2020-21. Fiscal Year 2022-23 revenues are projected at the same levels as Fiscal Year 2021-22. Fiscal Year 2021-22 expenditures are \$2.1 million in the Operating Budget and \$0 million in the 2021-22 Capital Improvement Projects Budget. Fiscal Year 2022-23 expenditures are \$2 million in the Operating Budget and \$0.03 million in the 2022-23 Capital Improvement Projects Budget.

ROAD MAINTENANCE REHAB FUND

Revenues are projected at \$1.6 million in Fiscal Year 2021-22, an increase of 7% from revenues in the Fiscal Year 2020-21 adopted budget. Fiscal Year 2022-23 revenues are projected at \$1.7 million, a 6% increase from revenues in Fiscal Year 2021-22. Fiscal Year 2021-22 expenditures are \$2 million in the 2021-22 Capital Improvement Projects Budget. Fiscal Year 2022-23 expenditures are \$1.7 million in the 2022-23 Capital Improvement Projects Budget.

MEASURE M2 FUND

Fiscal Year 2021-22 and Fiscal Year 2022-23 revenues are projected at \$1.4 million each year (an increase of \$0.2 million from the Fiscal Year 2020-21 adopted budget). Fiscal Year 2021-22 and Fiscal Year 2021-22 expenditures are \$1.4 million in each year.

AIR QUALITY IMPROVEMENT FUND

Revenues are projected to remain constant at \$110,000 in both Fiscal Years 2021-22 and 2022-23, a \$4,500 decrease from the Fiscal Year 2020-21 adopted budget. Expenditures are \$434,200 in the Fiscal Year 2021-22 Operating Budget and \$59,200 in the Fiscal Year 2022-23 Operating Budget.

POLICE GRANT FUNDS

These funds are balanced in regard to grant revenues and expenditures and the grant programs in Fiscal Year 2021-22 and Fiscal Year 2022-23 is the State COPS (Brulte) grant.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Entitlement revenues and expenditures are based on the Fiscal Year 2021-22 Draft Plan submitted to the Department of Housing and Urban Development and approved by the City Council. In addition, revenues and expenditures from the rehabilitation loan program are included.



HOUSING AUTHORITY FUND

Revenues are projected to be \$12,600 in both fiscal years. Expenditures are \$0.1 million for ongoing programs and projects in Fiscal Year 2021-22 and Fiscal Year 2022-23. The primary mission of the Authority is to advance the goals and objectives of the City's Housing Element and the Consolidated Plan.

RESERVE FUNDS

The June 2021 General Fund Reserve Risk Analysis establishes a Target Reserve Level at \$52.3 million with a Minimum Reserve Level set at \$49.7 million (5% below the Target Reserve amount). The most significant update from the previous Target Reserve Levels is a \$2.6 million increase in the reserve amount for capital replacement, which is set at 10% of the original cost of the capital assets. General Fund reserves are expected to remain fully funded at the end of the two-year budget cycle.

CAPITAL IMPROVEMENTS PLAN

The adopted 2021-2028 Capital Improvement Plan for the 2021-2023 budget cycle includes 25 projects, totaling \$19,429,700 in infrastructure investment. These projects included 13 traffic improvement projects, 7 street improvement projects, and 5 park improvement projects. Approving the recommended action would approve the funding for Fiscal Year 2021-22 of the 2021-2028 Capital Improvement Plan. Funding for Fiscal Year 2022-23 would be presented for City Council consideration in June of 2022.

Summary of Revenues, Expenditures, Transfers, and Fund Balances FY 2021-22

	Fund Balances July 1, 2021	Budgeted Revenues	Budgeted Expenditures			Revenues less Expenditures	Available Fund Balance
			Operating	Capital	Total		
General Fund							
General Fund	\$ 56,009,957	\$53,208,400	\$ 51,219,900	\$ 765,000	\$ 51,984,900	\$ 1,223,500	\$ 57,233,457
Infrastructure	5,189,908	-	-	597,600	597,600	(597,600)	4,592,308
Neighborhood Park Improvement	-	-	-	-	-	-	-
Pension Rate Stabilization	1,638,794	-	-	-	-	-	1,638,794
Total General Fund:	\$ 62,838,658	\$53,208,400	\$ 51,219,900	\$ 1,362,600	\$ 52,582,500	\$ 625,900	\$ 63,464,558
<u>Special Revenue Funds:</u>							
Gas Tax	\$ 922,881	\$ 2,049,800	\$ 2,137,000	\$ -	\$ 2,137,000	\$ (87,200)	\$ 835,681
Road Maintenance Rehab Fund	422,100	1,627,300	-	2,049,400	2,049,400	(422,100)	0
Measure M2	250,000	1,353,000	-	1,353,000	1,353,000	-	250,000
Measure M2 Senior Mobility Grant	130,061	82,500	82,500	-	82,500	-	130,061
Air Quality Improvement	349,395	110,000	59,200	375,000	434,200	(324,200)	25,195
Suppl. Law Enforcement Grant	279,147	125,000	185,000	-	185,000	(60,000)	219,147
CDBG	-	709,700	425,500	284,200	709,700	-	-
Housing Authority	1,346,250	12,600	99,700	-	99,700	(87,100)	1,259,150
Waste Recycling Grant	3,819	45,800	45,800	-	45,800	-	3,819
Beverage Recycling Grant	58,701	21,300	15,500	-	15,500	5,800	64,501
Certified Access Specialist (CASp)	18,722	5,000	5,000	-	5,000	-	18,722
Special Revenue Subtotal	\$ 3,781,076	\$ 6,142,000	\$ 3,055,200	\$ 4,061,600	\$ 7,116,800	\$ (974,800)	\$ 2,806,276
Total Operating Budget	\$ 66,619,735	\$59,350,400	\$ 54,275,100	\$ 5,424,200	\$ 59,699,300	\$ (348,900)	\$ 66,270,835
Capital Project Funds:							
OSA Capital Projects	\$ 14,232,683	\$13,264,800	\$ -	\$ -	\$ -	\$ 13,264,800	\$ 27,497,483
Park Development	3,169,431	515,000	-	741,000	741,000	(226,000)	2,943,431
Lake Forest Transportation Mitigation	7,350,485	759,100	-	868,000	868,000	(108,900)	7,241,585
Foothill Circulation Phasing Plan	3,654,359	2,032,300	-	800,000	800,000	1,232,300	4,886,659
Meadows/Naske Traffic Improvement	-	2,500,000	-	225,000	225,000	2,275,000	2,275,000
Affordable Housing	6,507,722	316,300	-	-	-	316,300	6,824,022
Subtotal	\$ 34,914,681	\$19,387,500	\$ -	\$ 2,634,000	\$ 2,634,000	\$ 16,753,500	\$ 51,668,181
Grand Total All Funds	\$ 101,534,416	\$78,737,900	\$ 54,275,100	\$ 8,058,200	\$ 62,333,300	\$ 16,404,600	\$117,939,016



Summary of Revenues, Expenditures, Transfers, and Fund Balances FY 2022-23

	Projected Fund Balances	Budgeted Revenues	Budgeted Expenditures			Revenues less Expenditures	Available Fund Balances June 30, 2023
	July 1, 2022		Operating	Capital	Total		
General Fund							
General Fund	\$ 57,233,457	\$ 54,244,300	\$ 51,374,650	\$ 671,200	\$ 52,045,850	\$ 2,198,450	\$ 59,431,907
Infrastructure	4,592,308	-	-	928,500	928,500	(928,500)	3,663,808
Neighborhood Park Improvement	-	-	-	-	-	-	-
Pension Rate Stabilization	1,638,794	-	-	-	-	-	1,638,794
Total General Fund:	\$ 63,464,558	\$ 54,244,300	\$ 51,374,650	\$ 1,599,700	\$ 52,974,350	\$ 1,269,950	\$ 64,734,508
<u>Special Revenue Funds:</u>							
Gas Tax	\$ 835,681	\$ 2,049,800	\$ 2,059,100	\$ 25,000	\$ 2,084,100	\$ (34,300)	\$ 801,381
Road Maintenance Rehab Fund	0	1,677,300	-	1,677,300	1,677,300	-	0
Measure M2	250,000	1,394,200	-	1,394,200	1,394,200	-	250,000
Measure M2 Senior Mobility Grant	130,061	82,500	82,500	-	82,500	-	130,061
Air Quality Improvement	25,195	110,000	59,200	-	59,200	50,800	75,995
Suppl. Law Enforcement Grant	219,147	125,000	225,000	-	225,000	(100,000)	119,147
CDBG	-	500,000	325,000	175,000	500,000	-	-
Housing Authority	1,259,150	12,600	99,700	-	99,700	(87,100)	1,172,050
Waste Recycling Grant	3,819	46,000	46,000	-	46,000	-	3,819
Beverage Recycling Grant	64,501	21,300	21,300	-	21,300	-	64,501
Certified Access Specialist (CASp)	18,722	5,000	5,000	-	5,000	-	18,722
Special Revenue Subtotal	\$ 2,806,276	\$ 6,023,700	\$ 2,922,800	\$ 3,271,500	\$ 6,194,300	\$ (170,600)	\$ 2,635,676
Total Operating Budget	\$ 66,270,835	\$ 60,268,000	\$ 54,297,450	\$ 4,871,200	\$ 59,168,650	\$ 1,099,350	\$ 67,370,185
<u>Capital Project Funds:</u>							
OSA Capital Projects	\$ 27,497,483	\$ 7,739,000	\$ -	\$ -	\$ -	\$ 7,739,000	\$ 35,236,483
Park Development	2,943,431	178,800	-	177,800	177,800	1,000	2,944,431
Lake Forest Transportation Mitigation	7,241,585	149,700	-	3,290,500	3,290,500	(3,140,800)	4,100,785
Foothill Circulation Phasing Plan	4,886,659	1,321,700	-	2,700,000	2,700,000	(1,378,300)	3,508,359
Meadows Traffic Improvement	2,275,000	-	-	332,000	332,000	(332,000)	1,943,000
Affordable Housing	6,824,022	-	-	-	-	-	6,824,022
Subtotal	\$ 51,668,181	\$ 9,389,200	\$ -	\$ 6,500,300	\$ 6,500,300	\$ 2,888,900	\$ 54,557,081
Grand Total All Funds	\$117,939,016	\$ 69,657,200	\$ 54,297,450	\$ 11,371,500	\$ 65,668,950	\$ 3,988,250	\$121,927,266



Summary of Financial Reserve Funds

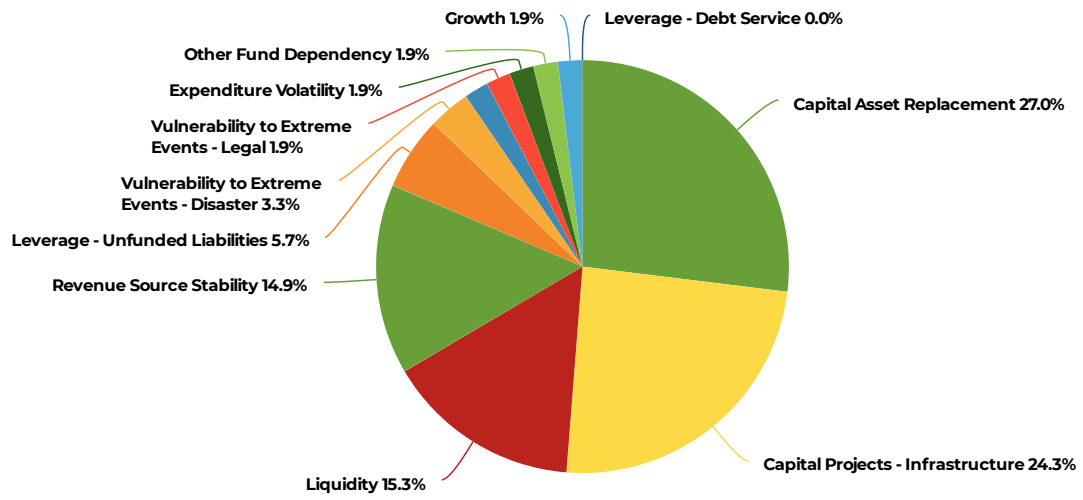
The Financial Management and Budgetary Policy requires a Risk Analysis be performed biennially in coordination with the development of the operating budget. The Risk Analysis identifies a recommended reserve level for each risk factor that could impact the City's ability to maintain a consistent level of service during the seven-year financial projection period. Maintaining reserve funds protects the City against uncertainty and loss. Each risk factor is taken into account when setting the target level of reserves.

The June 2021 General Fund Reserve Risk Analysis establishes a Target Reserve Level at \$52.3 million with a Minimum Reserve Level set at \$49.7 million (5% below the Target Reserve amount). The nine risk factors required by the Policy have been analyzed to ascertain what constitutes a prudent reserve level as follows (amounts are presented in millions of dollars):

1	Revenue Source Stability	\$7.80
2a	Vulnerability to Extreme Events - Political	1.00
2b	Vulnerability to Extreme Events - Disaster	1.70
2c	Vulnerability to Extreme Events - Legal	1.00
3	Expenditure Volatility	1.00
4a	Leverage - Debt Service	0.00
4b	Leverage - Unfunded Liabilities	3.00
5	Liquidity	8.00
6	Other Fund Dependency	1.00
7	Growth	1.00
8	Capital Projects - Infrastructure	12.70
9	Capital Asset Replacement	14.10
	Total	\$52.30

The following chart reflects the percentage of the Target Reserve Level that is recommended to be set aside for each risk factor.

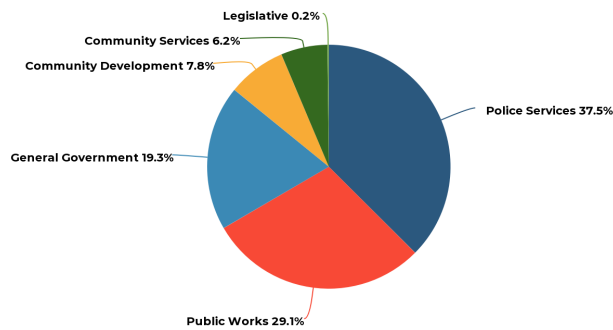
Risk Reserve Funds 2021



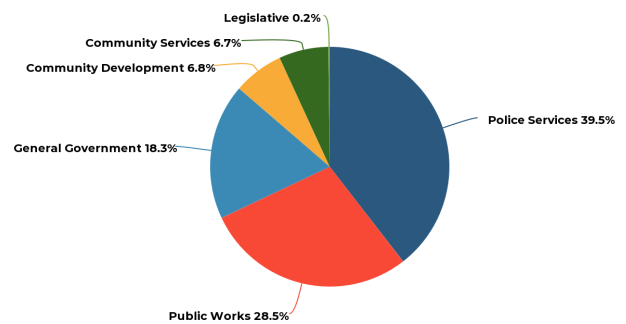
Summary of Operating Expenditures

Expenditure Program	FY 2018-2019 Actual	FY 2019-2020 Actual	FY 2020-2021 Adopted Budget	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget
Legislative	\$91,509	\$74,855	\$87,500	\$102,500	\$102,500
General Government					
City Manager	\$1,530,389	\$1,487,870	\$1,353,850	\$1,283,700	\$1,330,500
Information Technology	\$1,088,726	\$1,289,380	\$1,756,900	\$2,276,900	\$2,234,300
City Clerk	\$748,654	\$708,041	\$703,050	\$757,100	\$737,700
City Attorney	\$1,506,503	\$1,589,561	\$1,286,000	\$1,286,000	\$1,286,000
Finance	\$3,206,402	\$2,723,322	\$2,933,650	\$3,598,200	\$3,076,800
Public Information	\$464,178	\$449,795	\$673,700	\$806,500	\$806,800
Human Resources	\$405,788	\$384,020	\$417,300	\$432,300	\$472,000
Community Development	\$3,905,250	\$4,276,727	\$3,689,300	\$4,206,200	\$3,686,200
Public Works	\$13,839,389	\$15,207,218	\$14,578,500	\$15,805,500	\$15,454,900
Community Services	\$4,011,309	\$3,684,120	\$2,519,750	\$3,355,400	\$3,629,350
Police Services	\$18,373,444	\$16,727,728	\$19,756,900	\$20,315,400	\$21,431,000
<i>Total Operating Expenditures (All Funds)</i>	\$49,171,540	\$49,602,638	\$49,756,400	\$54,225,700	\$54,248,050

FY 2021-22 Total Operating Expenditures



FY 2022-23 Total Operating Expenditures



COMBINED PROGRAM REVENUES

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
GENERAL FUND					
Taxes					
Franchise					
Cable	\$1,126,150	\$963,078	\$1,087,000	\$1,035,000	\$1,056,000
Gas	\$110,427	\$145,265	\$113,000	\$152,000	\$155,000
Electric	\$875,639	\$820,223	\$867,000	\$840,000	\$857,000
Refuse	\$483,061	\$494,973	\$459,000	\$550,000	\$561,000
Bus Shelter		\$0	\$0	\$0	\$0
Wireless		\$0	\$0	\$0	\$0
Total Franchise:	\$2,595,278	\$2,423,539	\$2,526,000	\$2,577,000	\$2,629,000
Property Taxes					
Other	\$740,357	\$704,104	\$727,000	\$727,000	\$727,000
Motor Vehicle In Lieu	\$8,244,915	\$8,900,827	\$9,255,000	\$9,515,000	\$9,835,000
Secured	\$10,512,011	\$11,110,444	\$10,810,000	\$11,540,000	\$11,980,000
Total Property Taxes:	\$19,497,283	\$20,715,375	\$20,792,000	\$21,782,000	\$22,542,000
Sales And Use	\$17,104,605	\$15,588,270	\$13,650,000	\$17,500,000	\$18,200,000
Transient Occupancy	\$3,670,842	\$2,922,220	\$2,500,000	\$2,500,000	\$3,100,000
Real Property Transfer	\$665,276	\$677,625	\$350,000	\$600,000	\$600,000
Other Taxes-Fees	\$68,350	\$54,031	\$33,000	\$65,000	\$72,000
Total Taxes:	\$43,601,633	\$42,381,060	\$39,851,000	\$45,024,000	\$47,143,000
Licenses and Permits					
Building Permits	\$1,909,781	\$2,395,573	\$1,650,000	\$2,385,000	\$1,915,000
Other	\$2,050	\$225	\$4,000	\$1,000	\$1,000
Total Licenses and Permits:	\$1,911,831	\$2,395,798	\$1,654,000	\$2,386,000	\$1,916,000
Charges for Services					
Other	\$11,395	\$7,176	\$9,000	\$9,000	\$9,000
Community Services					
<i>Seniors</i>		\$0	\$0	\$0	\$0
<i>Rentals and Reservations</i>	\$126,700	\$216,893	\$37,500	\$247,000	\$279,500
<i>Community Events</i>	\$53,846	\$39,228	\$7,500	\$25,000	\$52,500
<i>Reservations</i>	\$2,850	\$6,245	\$2,000	\$150,000	\$240,100
<i>Recreation</i>	\$328,371	\$139,469	\$85,500	\$286,000	\$358,000
<i>Kids Factory</i>	\$61,595	\$108,931	\$0	\$344,000	\$430,000
<i>Hometown Heros</i>	\$0	\$0	\$6,000	\$6,000	\$6,000
<i>Sports</i>	\$104,650	\$58,736	\$25,000	\$90,000	\$100,000
<i>Skatepark</i>	\$193,842	\$154,082	\$82,500	\$235,400	\$250,600
Total Community Services:	\$871,854	\$723,584	\$246,000	\$1,383,400	\$1,716,700
Plan Check	\$523,082	\$494,472	\$285,000	\$440,500	\$413,000
Planning And Zoning	\$597,819	\$882,828	\$250,000	\$510,300	\$510,300
Engineering Inspection	\$2,497,843	\$2,368,590	\$1,825,000	\$1,850,100	\$1,225,000
Senior Donations	\$1,077	\$0	\$0	\$0	\$0
Shared Services	\$75,839	\$51,196	\$22,000	\$22,000	\$22,000
Total Charges for Services:	\$4,578,909	\$4,527,846	\$2,637,000	\$4,215,300	\$3,896,000
From Other Governments					
Local Early Action Planning		\$0		\$0	\$0
Total From Other Governments:		\$0		\$0	\$0



	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
Intergovernmental					
Measure M2					
County Shared Revenues		\$0	\$0	\$0	\$0
County Grant		\$0	\$0	\$0	\$0
Grant		\$0	\$0	\$0	\$0
State Grant		\$0		\$0	\$0
Total Measure M2:		\$0	\$0	\$0	\$0
Other Grant	\$215,341	\$227,871	\$428,600	\$396,600	\$182,600
State Motor Vehicle In Lieu		\$0	\$0	\$0	\$0
Other State	\$40,726	\$68,339	\$39,000	\$39,000	\$39,000
Total Intergovernmental:	\$256,067	\$296,210	\$467,600	\$435,600	\$221,600
Use of Money and Property					
Investment Earnings	\$2,761,934	\$1,569,498	\$600,000	\$250,000	\$250,000
Rehab Loan		\$0	\$0	\$0	\$0
Sale Of Property	\$1,422	\$2,443	\$0	\$0	\$0
Lease Income	\$115,389	\$125,490	\$133,000	\$133,000	\$133,000
Total Use of Money and Property:	\$2,878,744	\$1,697,430	\$733,000	\$383,000	\$383,000
Fines and Forfeitures					
Motor Vehicle	\$236,175	\$150,631	\$205,000	\$205,000	\$205,000
Local Ordinance	\$246,611	\$169,182	\$205,000	\$205,000	\$205,000
Total Fines and Forfeitures:	\$482,786	\$319,814	\$410,000	\$410,000	\$410,000
Other	\$1,174,007	\$602,459	\$107,500	\$107,500	\$107,500
Developer Contribution		\$0	\$190,000	\$247,000	\$167,200
GENERAL FUND TOTAL	\$54,883,977	\$52,220,616	\$46,050,100	\$53,208,400	\$54,244,300

SPECIAL REVENUE FUNDS

Gas Tax Fund

Intergovernmental

State Gas Tax

Prop 1B		\$0	\$0	\$0	\$0
Huta	\$1,747,007	\$1,973,524	\$2,044,000	\$2,044,800	\$2,044,800
Sb1		\$0	\$0	\$0	\$0
Total State Gas Tax:	\$1,747,007	\$1,973,524	\$2,044,000	\$2,044,800	\$2,044,800

Other Grant		\$0	\$0	\$0	\$0
Total Intergovernmental:	\$1,747,007	\$1,973,524	\$2,044,000	\$2,044,800	\$2,044,800

Use of Money and Property

Investment Earnings	\$41,711	\$36,263	\$5,000	\$5,000	\$5,000
Total Use of Money and Property:	\$41,711	\$36,263	\$5,000	\$5,000	\$5,000

Other	\$8,515	\$11,595	\$0	\$0	\$0
Total Gas Tax Fund:	\$1,797,233	\$2,021,383	\$2,049,000	\$2,049,800	\$2,049,800

Road Maintenance Rehab Fund

Intergovernmental

State Gas Tax

Sb1	\$1,555,904	\$1,495,502	\$1,484,000	\$1,627,300	\$1,677,300
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	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
Total Intergovernmental:	\$1,555,904	\$1,495,502	\$1,484,000	\$1,627,300	\$1,677,300
Use of Money and Property					
Investment Earnings	\$23,273	\$32,178	\$2,500	\$0	\$0
Total Use of Money and Property:	\$23,273	\$32,178	\$2,500	\$0	\$0
Total Road Maintenance Rehab Fund:	\$1,579,178	\$1,527,680	\$1,486,500	\$1,627,300	\$1,677,300
Measure M2 Fund					
Intergovernmental					
Measure M2					
County Shared Revenues	\$1,487,744	\$1,427,505	\$1,204,900	\$1,353,000	\$1,394,200
Total Measure M2:	\$1,487,744	\$1,427,505	\$1,204,900	\$1,353,000	\$1,394,200
Other Grant		\$0	\$0	\$0	\$0
Total Intergovernmental:	\$1,487,744	\$1,427,505	\$1,204,900	\$1,353,000	\$1,394,200
Use of Money and Property					
Investment Earnings	\$5,848	\$16,116	\$7,500	\$0	\$0
Total Use of Money and Property:	\$5,848	\$16,116	\$7,500	\$0	\$0
Other		\$0	\$0	\$0	\$0
Total Measure M2 Fund:	\$1,493,592	\$1,443,621	\$1,212,400	\$1,353,000	\$1,394,200
Measure M2 Senior Mobility Program Fund					
Charges for Services					
Community Services					
Seniors	\$8,024	\$4,302	\$12,500	\$12,500	\$12,500
Total Community Services:	\$8,024	\$4,302	\$12,500	\$12,500	\$12,500
Total Charges for Services:	\$8,024	\$4,302	\$12,500	\$12,500	\$12,500
Intergovernmental					
Measure M2					
County Shared Revenues	\$75,174	\$71,443	\$69,400	\$69,400	\$69,400
Total Measure M2:	\$75,174	\$71,443	\$69,400	\$69,400	\$69,400
Total Intergovernmental:	\$75,174	\$71,443	\$69,400	\$69,400	\$69,400
Use of Money and Property					
Investment Earnings	\$755	\$819	\$600	\$600	\$600
Total Use of Money and Property:	\$755	\$819	\$600	\$600	\$600
Total Measure M2 Senior Mobility Program Fund:	\$83,953	\$76,564	\$82,500	\$82,500	\$82,500
Air Quality Improvement Fund					
Intergovernmental					
Measure M2					
County Shared Revenues		\$0		\$0	\$0
County Grant		\$0	\$0	\$0	\$0
Total Measure M2:		\$0	\$0	\$0	\$0
Other Grant		\$0	\$0	\$0	\$0
State Other Subvention	\$110,049	\$109,490	\$110,000	\$110,000	\$110,000
Total Intergovernmental:	\$110,049	\$109,490	\$110,000	\$110,000	\$110,000



	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
<i>Use of Money and Property</i>					
Investment Earnings	\$12,691	\$11,248	\$4,500	\$0	\$0
Total Use of Money and Property:	\$12,691	\$11,248	\$4,500	\$0	\$0
Other		\$0	\$0	\$0	\$0
Total Air Quality Improvement Fund:	\$122,740	\$120,738	\$114,500	\$110,000	\$110,000
Police Grants Fund					
<i>Intergovernmental</i>					
Other Grant	\$201,094	\$205,169	\$125,000	\$125,000	\$125,000
Total Intergovernmental:	\$201,094	\$205,169	\$125,000	\$125,000	\$125,000
<i>Use of Money and Property</i>					
Investment Earnings		\$0	\$0	\$0	\$0
Total Use of Money and Property:		\$0	\$0	\$0	\$0
Other		\$0	\$0	\$0	\$0
Total Police Grant Fund:	\$201,094	\$205,169	\$125,000	\$125,000	\$125,000
Beverage Recycling Fund					
<i>Intergovernmental</i>					
Other Grant	\$20,904	\$21,395	\$21,300	\$21,300	\$21,300
Total Intergovernmental:	\$20,904	\$21,395	\$21,300	\$21,300	\$21,300
Total Beverage Recycling Fund:	\$20,904	\$21,395	\$21,300	\$21,300	\$21,300
Waste Recycling Fund					
<i>Intergovernmental</i>					
Other Grant	\$43,796	\$45,241	\$43,000	\$45,800	\$46,000
Total Intergovernmental:	\$43,796	\$45,241	\$43,000	\$45,800	\$46,000
Total Waste Recycling Fund:	\$43,796	\$45,241	\$43,000	\$45,800	\$46,000
Community Development Block Grant Fund					
<i>Intergovernmental</i>					
Federal Grant					
<i>Cdbg</i>	\$506,865	\$82,505	\$623,700	\$709,700	\$500,000
<i>Section 108</i>		\$0		\$0	\$0
Total Federal Grant:	\$506,865	\$82,505	\$623,700	\$709,700	\$500,000
Other Grant		\$0	\$0	\$0	\$0
Total Intergovernmental:	\$506,865	\$82,505	\$623,700	\$709,700	\$500,000
<i>Use of Money and Property</i>					
Rehab Loan Pgm Prepmt Penalty		\$0		\$0	\$0
Investment Earnings		\$0	\$0	\$0	\$0
Rehab Loan	\$83	\$171,511	\$0	\$0	\$0
Sale Of Property		\$0	\$0	\$0	\$0
Total Use of Money and Property:	\$83	\$171,511	\$0	\$0	\$0
Other		\$0		\$0	\$0
Total Community Development Block Grant Fund:	\$506,948	\$254,016	\$623,700	\$709,700	\$500,000



	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
Housing Authority Fund					
Use of Money and Property					
Investment Earnings	\$9,760	\$7,916	\$5,000	\$5,000	\$5,000
Rehab Loan		\$0	\$0	\$0	\$0
Sale Of Property	\$99,104	\$0	\$0	\$0	\$0
Lease Income		\$0		\$0	\$0
Total Use of Money and Property:	\$108,864	\$7,916	\$5,000	\$5,000	\$5,000
Other	\$7,430	\$8,502	\$7,600	\$7,600	\$7,600
Total Housing Authority Fund:	\$116,294	\$16,418	\$12,600	\$12,600	\$12,600
CASp Fund					
Charges for Services					
Planning And Zoning	\$4,356	\$5,352	\$5,000	\$5,000	\$5,000
Total Charges for Services:	\$4,356	\$5,352	\$5,000	\$5,000	\$5,000
Total CASp Fund:	\$4,356	\$5,352	\$5,000	\$5,000	\$5,000
SPECIAL REVENUE FUNDS TOTAL					
	\$5,970,088	\$5,737,576	\$5,775,500	\$6,142,000	\$6,023,700
CAPITAL PROJECTS FUNDS					
Capital Improvement Projects Fund					
Intergovernmental					
Measure M2					
County Grant	\$106,800	\$0	\$0	\$0	\$0
Total Measure M2:	\$106,800	\$0	\$0	\$0	\$0
Other Grant	\$45,976	\$0	\$0	\$0	\$0
Total Intergovernmental:	\$152,776	\$0	\$0	\$0	\$0
Use of Money and Property					
Investment Earnings	\$165,072	\$131,951	\$0	\$0	\$0
Total Use of Money and Property:	\$165,072	\$131,951	\$0	\$0	\$0
Other	\$163,012	\$0	\$0	\$0	\$0
Total Capital Improvement Projects Fund:	\$480,861	\$131,951	\$0	\$0	\$0
Foothill Circulaiton Phasing Plan Capital Projects Fund					
Intergovernmental					
Other Grant	\$1,924,203	\$3,456,559	\$1,768,700	\$2,032,300	\$1,321,700
Total Intergovernmental:	\$1,924,203	\$3,456,559	\$1,768,700	\$2,032,300	\$1,321,700
Use of Money and Property					
Investment Earnings		\$39,603	\$0	\$0	\$0
Total Use of Money and Property:		\$39,603	\$0	\$0	\$0
Total Foothill Circulaiton Phasing Plan Capital Projects Fund:	\$1,924,203	\$3,496,162	\$1,768,700	\$2,032,300	\$1,321,700
Opportunities Study Area Capital Projects Fund					
Intergovernmental					
Other Grant		\$0			\$0
Total Intergovernmental:		\$0			\$0



	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
Use of Money and Property					
Investment Earnings		\$0	\$0	\$0	\$0
Total Use of Money and Property:		\$0	\$0	\$0	\$0
Other	\$6,669,546	\$1,304,426	\$0	\$0	\$0
Developer Contribution	\$8,251,312	\$8,856,750	\$8,795,000	\$13,264,800	\$7,739,000
Total Opportunities Study Area Capital Projects Fund:	\$14,920,859	\$10,161,176	\$8,795,000	\$13,264,800	\$7,739,000
Affordable Housing Capital Improvement Projects Fund					
Use of Money and Property					
Investment Earnings	\$116,825	\$110,618	\$25,000	\$2,500	\$0
Total Use of Money and Property:	\$116,825	\$110,618	\$25,000	\$2,500	\$0
Developer Contribution	\$45,629	\$593,178	\$380,200	\$313,800	\$0
Total Affordable Housing Capital Improvement Projects Fund:	\$162,454	\$703,796	\$405,200	\$316,300	\$0
Park Development Fund					
Use of Money and Property					
Investment Earnings	\$116,764	\$80,637	\$10,000	\$10,000	\$1,000
Total Use of Money and Property:	\$116,764	\$80,637	\$10,000	\$10,000	\$1,000
Other		\$0	\$0	\$0	\$177,800
Developer Contribution	\$960,102	\$0	\$505,000	\$505,000	\$0
Total Park Development Fund:	\$1,076,866	\$80,637	\$515,000	\$515,000	\$178,800
LFTM Intersection Improvement Fund					
Use of Money and Property					
Investment Earnings	\$150,705	\$152,819	\$35,000	\$0	\$1,000
Total Use of Money and Property:	\$150,705	\$152,819	\$35,000	\$0	\$1,000
Developer Contribution	\$779,214	\$1,364,879	\$716,100	\$759,100	\$148,700
Total LFTM Intersection Improvement Fund:	\$929,919	\$1,517,698	\$751,100	\$759,100	\$149,700
Meadows Traffic Improvement Capital Projects Fund					
Developer Contribution				\$2,500,000	\$0
Total Meadows Traffic Improvement Capital Projects Fund:				\$2,500,000	\$0
CAPITAL PROJECTS FUNDS					
TOTAL	\$19,495,161	\$16,091,420	\$12,235,000	\$19,387,500	\$9,389,200
GRAND TOTAL ALL FUNDS	\$80,349,225	\$74,049,611	\$64,060,600	\$78,737,900	\$69,657,200



PERSONNEL SUMMARY

Fiscal Year 2021-23 Budget

Authorized Positions

Function	2019-20		2020-21		2021-23		Change	
	Authorized		Authorized		Authorized		Full Time	Part Time Hours
	Full Time	Part Time Hours	Full Time	Part Time Hours	Full Time	Part Time Hours		
GENERAL CITY GOVERNMENT								
City Manager:								
City Manager	1		1		1		0	
Assistant City Manager	1		1		1		0	
Deputy City Manager	0		1		1		0	
Assistant to the City Manager	1		1		1		0	
Economic Development/Housing Manager	1		1		1		0	
Management Analyst	1		1		1		0	
Executive Assistant	1		1		1		0	
Intern		2,920		1,000		1,000		0
City Manager Subtotal	6	2920	7	1000	7	1000	0	0
Information Technology:								
Director of Management Services	1		0		0		0	
Information Technology Manager	1		1		1		0	
Information Technology Analyst ¹	1		1		1		0	
GIS/Applications Analyst	1		1		1		0	
Audio-Visual Technician	0		0		1		1	
Information Technology Subtotal	4	0	3		4		1	
Human Resources:								
Human Resources Manager	1		1		1		0	
Management Analyst	1		1		1		0	
Human Resources Subtotal	2		2		2		0	
Public Information:								
Communications & Marketing Manager ²	1		1		1		0	
Communications & Marketing Analyst	0		0		1		1	
Communications & Marketing Specialist	1		1		1		0	
Intern		1,000		1,000		1,000		0
Public Information Subtotal	2	1,000	2	1,000	3	1,000	1	0
City Clerk:								
City Clerk	1		1		1		0	
Assistant City Clerk	1		1		1		0	
Administrative Specialist	1		1		1		0	
Records Specialist	2		1		1		0	
Receptionist/Cashier	0		0		0	2,080		2,080
City Clerk Subtotal	5	0	4	0	4	2,080	0	2,080
Finance:								
Director of Finance / City Treasurer	1		1		1		0	
Assistant Director of Finance	0		0		1		1	
Accounting Manager	1		1		0		-1	
Accounting Supervisor	0		0		1		1	
Senior Accountant	1		1		0		-1	
Management Analyst	1		1		1		0	
Financial Analyst	0		0		1		1	
Accountant	1	1,500	1	1,500	0	1,560	-1	60
Senior Accounting Technician	1		1		1		0	
Accounting Technician	1		1		2		1	
Receptionist/Cashier	1		1		0		-1	
Finance Subtotal	8	1,500	8	1,500	8	1,560	0	60
TOTAL GENERAL GOVERNMENT	27	5420	26	3500	28	5640	2	2140



Function	2019-20		2020-21		2021-23		Change	
	Authorized		Authorized		Authorized		Full Time	Part Time Hours
	Full Time	Part Time Hours	Full Time	Part Time Hours	Full Time	Part Time Hours		
COMMUNITY DEVELOPMENT								
Director of Community Development	1		1		1		0	
Assistant Director of Community Development							0	
Senior Planner	2		2		2		0	
Code Enforcement Supervisor	1		1		1		0	
Associate Planner	1		2		2		0	
Management Analyst	1		1		1		0	
Assistant Planner	1		0		0		0	
Code Enforcement Officer	2		2		2		0	
Senior Permit Technician	1		1		1		0	
Administrative Specialist	1		1		1		0	
Records Specialist		1,000		1,000		1,040		40
Intern		1,000		1,000		1,000		0
TOTAL COMMUNITY DEVELOPMENT	12	2,000	12	2,000	12	2,040	0	40
PUBLIC WORKS								
Director of Public Works/City Engineer	1		1		1		0	
Engineering Services Manager/Assistant City Engineer	1		1		1		0	
Traffic Engineering Manager	1		1		1		0	
Principal Civil Engineer	1		1		1		0	
Public Works Maintenance Manager	1		1		1		0	
Facilities Manager	1		1		1		0	
Environmental Manager	1		1		1		0	
Senior Management Analyst	0		0		1		1	
Facilities Supervisor	1		1		1		0	
Senior Landscape Administrator	2		1		1		0	
Street Maintenance Administrator	1		1		1		0	
Environmental Compliance Inspector	1		1		1		0	
Management Analyst	2		2		1		-1	
Landscape Administrator	1		1		1		0	
Administrative Specialist	1		1		1		0	
Engineering Technician	1		0		0		0	
Management Aide	1		1		1		0	
Intern		1,000		1,000		1,000		0
TOTAL PUBLIC WORKS	18	1,000	16	1,000	16	1,000	0	0
COMMUNITY SERVICES								
Director of Community Services	1		0		0		0	
Recreation Manager	2		2		2		0	
Management Analyst	1		1		1		0	
Senior Recreation Supervisor	4		4		3		-1	
Recreation Supervisor	4		3		2		-1	
Administrative Specialist	1		0		0		0	
Facilities Maintenance Specialist	1		0		0		0	
Recreation Coordinator		9,600		4,520		7,120		2,600
Recreation Specialist		23,925		12,823		15,799		2,976
Senior Recreation Leader, Park Attendant		22,100		4,922		5,963		1,041
Recreation Leader		27,800		19,494		20,048		554
TOTAL COMMUNITY SERVICES	14	83,425	10	41,759	8	48,930	-2	7,171
PUBLIC SAFETY								
Public Safety Manager	1		1		1		0	0
TOTAL PUBLIC SAFETY	1	0	1	0	1	0	0	0
GRAND TOTAL	72	91,845	65	48,259	65	57,610	0	9,351



Personnel Summary Color Coding Key.

Increase

Change of Title

Transfer

Reclassification

¹Information Technology Analyst, formerly Information Technology Specialist

²Communications & Marketing Manager, formerly Senior Communications & Marketing Analyst

Short-Term Factors

Current Policies and Guidelines

Per the Financial Management and Budgetary Policy (Policy), there is a combination of several financial planning practices and recurring reviews that occur during the development of the City's two-year operating budget. In the case of the 2021-23 Operating Budget, the City underwent a series of processes and activities to abide by the Policy. Based on the activities conducted during the budget development process, the following short-term factors were identified, discussed, and addressed throughout the budget preparation process.

User and Facility Fees Update: The City reviews user fees on a biennial basis with a more thorough review of the fees and fee policies occurring every five years. Since the adoption of the Fee Study Policy in 2019, the City has reached the two-year threshold for the first update of user fees. As a result, the City identified areas in which user fees would be reviewed and these include the use of sports fields and recreational facilities. In the short-term, the City shall monitor the changes that may result from the new fees adopted by the City Council through the fee update process conducted concurrently with the development and adoption of the 2021-23 Operating Budget.

Audit Committee Updates: The City Audit Committee receives quarterly updates on the budget, strategic priorities, and financial reports. The Audit Committee may provide direction to take items to the City Council or may receive direction from the City Council to discuss items in greater depth with City staff. As Audit Committee operations become more regular, it is anticipated that the budget and policies will be more dynamic and focused through the use of the most current information regarding the City's financials.

COVID-19 Recovery and Federal Aid

The COVID-19 pandemic and subsequent economic downturn yielded revenue losses for the City. As the City continues to assess the repercussions of the COVID-19 pandemic, it will continue to plan for its future and use prudent financial practices to prioritize the use of federal monies and one-time funds. The City will need to assess current priorities and develop a plan for American Rescue Plan Act (ARPA) funds allocated to the City. Ongoing updates to federal guidance will inform how the City will be able to use these substantive one-time funds in the coming years.

State and Federal Mandates

Recent state mandatory food waste policies and housing mandates create complexity and require that the City adapt its own policies, programs, and practices to abide by these mandates. SB 1383 establishes a mandate for organic waste collection and has already led to changes in the City's waste collection activities. Housing mandates create the need to adjust City ordinances, regulations, and programs to comply with these mandates while still upholding community values.

City Trends

As the City transitions from a developing community into a "maintenance city," revenues generated by the development of new homes and neighborhoods will be less than they have been in previous years when development was more prevalent. This transition signals a need to focus on infrastructure and facility maintenance, the need to prepare for maintenance in the future, and a focus on providing quality services in an efficient manner.



Priorities and Issues

Recent events including the COVID-19 Pandemic, local wildfires, and changing trends have lead to a shift in the City's priorities. This list includes a small set of current priorities that the City will seek to address during this budget cycle. In addition to the major departmental initiatives listed on each department page, the City has identified additional interdepartmental priorities to address during this two-year budget cycle:

Southwest Lake Forest Neighborhood Task Force: A task force composed of City staff, elected officials, and community members, the Southwest Lake Forest Task Force will work to address concerns identified in the January 2021 Community Satisfaction Survey that were primarily prevalent in southwest neighborhoods of the City. This interdepartmental effort shall be focused on reinvigorating community involvement and addressing growing concerns associated with a geographic area in the city.

American Rescue Plan Act (ARPA) Programmatic Spending Plan: A Programmatic Spending Plan will be necessary to address the immediate and long-term needs of the community that shall be addressed using the \$12.7 million that the City of Lake Forest is set to receive. The drafting and approval of the Plan involves the work and effort of several City departments and the strategic leadership of the City Council.

Economic Development and Recovery: The City of Lake Forest boasts a business-friendly approach to programming and business relations. Its prime location and high supply of quality housing and commercial spaces further support that it is the "natural choice for business." Recent events have impacted even the strongest of businesses. As the City plans for its recovery from the repercussions of COVID-19, staff shall prioritize retail attraction, restaurant recovery, and business-friendly regulations to continue to support businesses through their respective recoveries. Changes in the nature of retail and evolving trends in business growth and development have created the need for the strategic prioritization of economic development.

Emergency Management and Planning: Recent events including the COVID-19 Pandemic and two local wildfires have highlighted the need to remain prepared for local emergencies and be cognizant of local hazards and risks. The City plans to develop comprehensive emergency management strategies, through the development of a comprehensive emergency management plan and a local hazard mitigation plan, that will prepare the City to respond effectively to unpredictable events.

Communications and Marketing: The City remains committed to expanding access to City government activities and engaging residents in civic life. As a part of that effort, the City will be launching Lake Forest TV, broadcasting City Council and Commission meetings, expanding existing programs, and implementing new efforts to engage members of the community.

In addition to these priorities, the City also maintains a seven-year Strategic Business Plan and has identified major initiatives for each city department. These strategies and major initiatives are included in the following pages of this budget document.



Strategic Business Plan: FY 2021-22 through FY 2027-28

Overview

The City of Lake Forest has a long tradition of planning for the community's future. The City Council and staff developed a new Seven-Year Strategic Plan to set forth the direction of the City government's work. City Council members, City Commissioners, and City staff worked together to develop this plan.

City Staff gathered input through the City's biennial Resident & Business Survey, interviews with the City Council, and a Strengths, Weaknesses, Opportunities, and Threats ("SWOT") exercise facilitated by Mr. William Kelly of Kelly Associates Management Group.

The result is a plan containing the City's vision, mission, goals, strategies, and implementation plan. Each of the three broad goals includes three priority areas and a set of programs and projects, which are the means to achieve the goals. Some programs and projects can be implemented without new resources, while others will require additional budgetary or staff resources. Implementation of the Strategic Plan occurs through the budget process, work planning within City departments, and following the direction of the City Manager.

In addition to a biennial update of the Strategic Plan, the City Manager will provide quarterly reports to the City Council and community on progress made on the Strategic Plan. The City Manager also may provide interim updates on specific projects and strategies as needed.

Over the next seven years, new residential neighborhoods will be completed, and the City will transition from a developing community to a "maintenance city." This will require a continued focus on strategic investments in infrastructure and other municipal services that only the City can provide to ensure Lake Forest continues to be a beautiful and financially sustainable community.

City Mission and Vision

Mission: To deliver innovative, high-quality municipal services in a cost-effective manner.

Vision: To be a safe and financially sustainable community that celebrates its forests, creeks, and natural amenities.

Strategic Priorities and Issues

The City of Lake Forest's Strategic Business Plan for Fiscal Years 2021-22 through 2027-28 is focused on three clear long-range goals:

- A livable city that is well planned, attractive, and safe.
- A city that is engaged, informed, and technologically current.
- A city government that is fiscally sustainable and well-run with committed staff.

Implementing this Strategic Plan enables the City to build on past efforts and respond effectively to the needs of its citizens well into the future.

The Strategic Business Plan for FY 2021-22 through FY 2027-28 was adopted on June 15, 2021 and is incorporated into the 2021-2023 Operating Budget Book as a Supplemental Document.



A Better Lake Forest

Below is an image illustrating how the City's Mission and Vision are translated into Goals and Strategies to inform the implementation of long-range goals and achieve desired outcomes.



A Better Lake Forest Results From...



Long-Range Financial Planning Overview

Per the City's Financial Management and Budgetary Policy, the City maintains a long-range fiscal perspective by preparing a two-year budget, seven-year Capital Improvement Plan, and seven-year Financial Forecast. Below is an overview and presentation of the adopted Capital Improvement Plan and the Financial Forecast.

Capital Improvement Plan

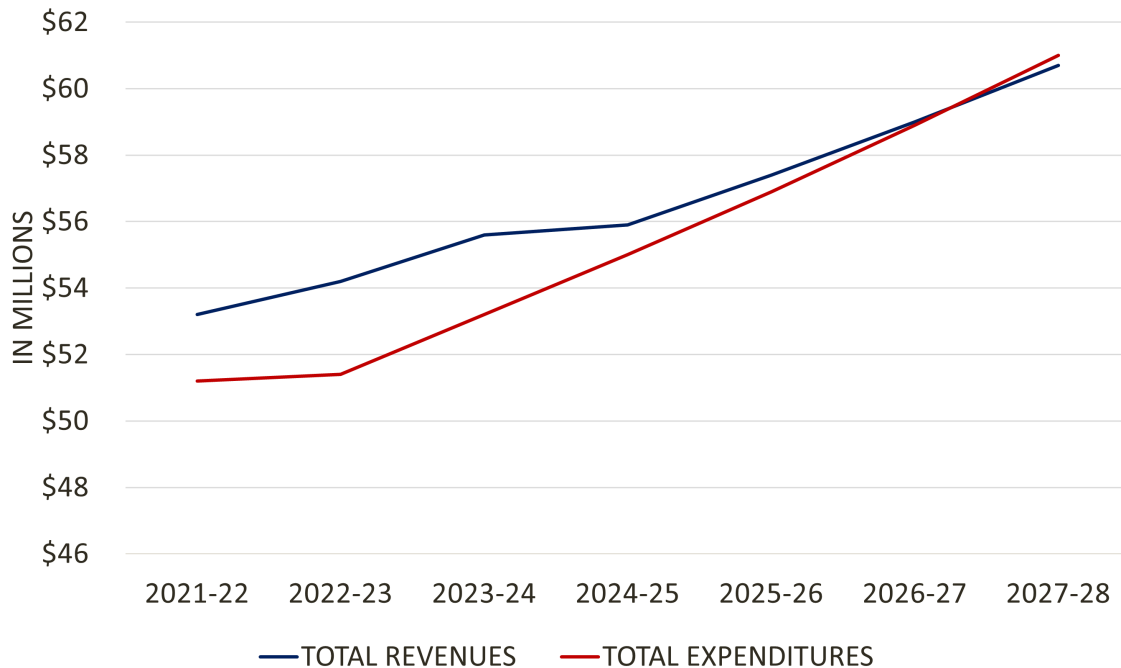
The adopted 2021-2028 Capital Improvement Plan for the 2021-2023 budget cycle includes 25 projects, totaling \$19,429,700 in infrastructure investment. These projects include 13 traffic improvement projects, 7 street improvement projects, and 5 park improvement projects. The adoption of the plan approved the funding for Fiscal Year 2021-22 of the 2021-2028 Capital Improvement Plan. Funding for Fiscal Year 2022-23 shall be presented for City Council consideration in June of 2022.

The 2021-2028 Capital Improvement Plan is incorporated in the 2021-2023 Operating Budget Book as a Supplemental Document.

Financial Forecast

The 2021-2028 Financial Forecast maintains a balanced operating budget for the upcoming six fiscal years. In Fiscal Year 2027-28, the projected revenue and expenditure levels result in an operating deficit. Over the projection period, the accumulated projected operating surplus is approximately \$8.6 million, net of the one year's worth of operating deficit. The resulting surplus provides for resources to utilize towards one-time operating projects, capital replacement needs, and maintaining a funded Target Reserve level in accordance with the Risk Analysis.

The 2021-2028 Financial Forecast is incorporated in the 2021-2023 Operating Budget Book as a Supplemental Document. The line graph below shows the General Fund Seven Year Financial Forecast and illustrates the trend identified in the forecast and described above.



FINANCIAL SUMMARIES

Summary of Expenditures and Revenues

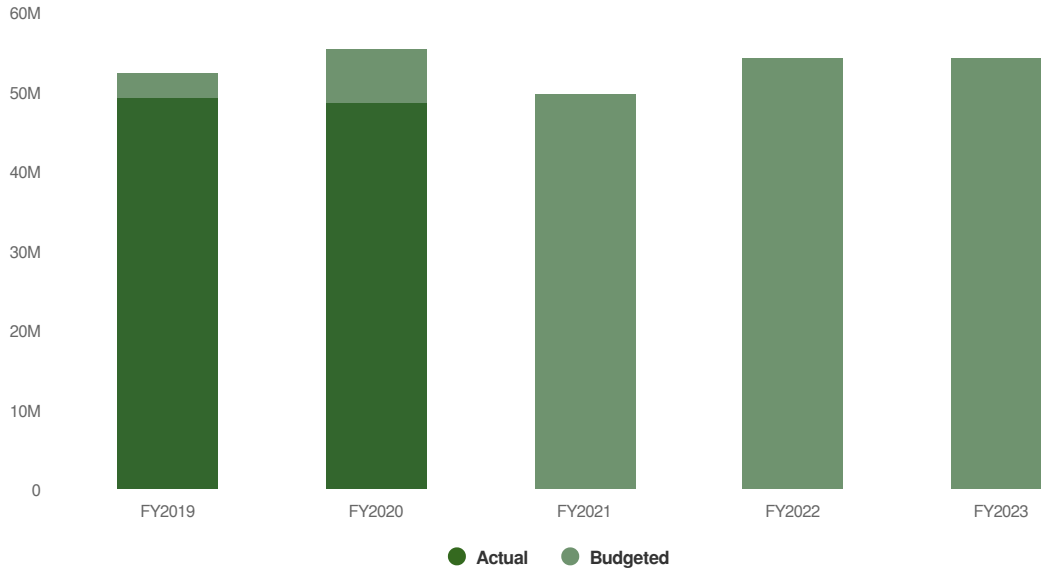
This Summary of Expenditures and Revenues includes budgeted figures for all funds. Expenditures are presented by fund and then by expense type. Revenues are displayed by fund and category of revenue (i.e. taxes, intergovernmental, charges for services, etc.).

The figures shown include two years of actual expenditures and revenues (FY 2018-19 and FY 2019-20) and three years of budgeted expenditures and revenues (FY 2020-21, FY 2021-22, and FY 2022-23).

Expenditures Summary

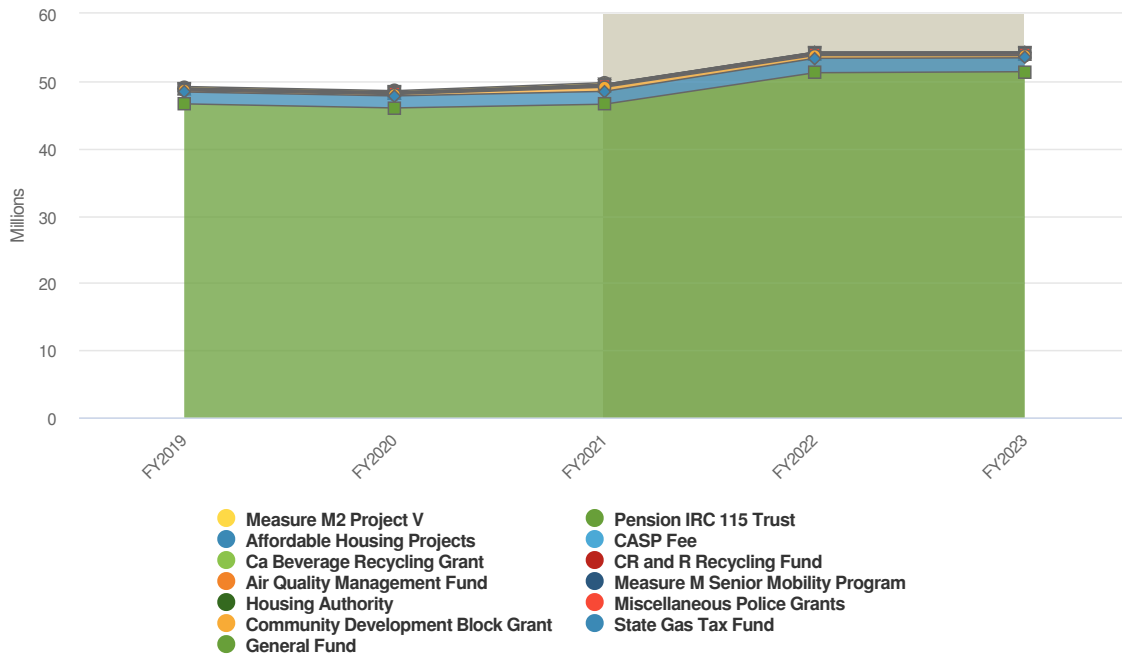
\$54,297,450 **\$22,350**
(0.04% vs. prior year)

Summary of Expenditures and Revenues Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Personnel	\$9,189,028	\$9,804,398	\$8,854,350	\$9,610,500	\$9,990,000
Operations and Maintenance	\$6,928,878	\$6,178,092	\$5,451,450	\$6,868,500	\$7,309,350
Contract Services	\$30,288,645	\$29,909,104	\$31,525,000	\$33,857,900	\$33,912,700
Capital Outlay	\$187,480	\$94,934	\$711,900	\$883,000	\$162,600
Total General Fund:	\$46,594,031	\$45,986,527	\$46,542,700	\$51,219,900	\$51,374,650
Affordable Housing Projects					
Contract Services		\$49,845	\$0	\$0	\$0
Total Affordable Housing Projects:		\$49,845	\$0	\$0	\$0
State Gas Tax Fund					
Personnel		\$143,703	\$196,500	\$206,700	\$214,100
Operations and Maintenance	\$67,763	\$69,490	\$71,500	\$81,500	\$81,500
Contract Services	\$1,695,614	\$1,574,884	\$1,640,700	\$1,848,800	\$1,763,500
Total State Gas Tax Fund:	\$1,763,377	\$1,788,078	\$1,908,700	\$2,137,000	\$2,059,100
Measure M Senior Mobility Program					
Operations and Maintenance	\$88,403	\$45,389	\$90,000	\$82,500	\$82,500
Total Measure M Senior Mobility Program:	\$88,403	\$45,389	\$90,000	\$82,500	\$82,500

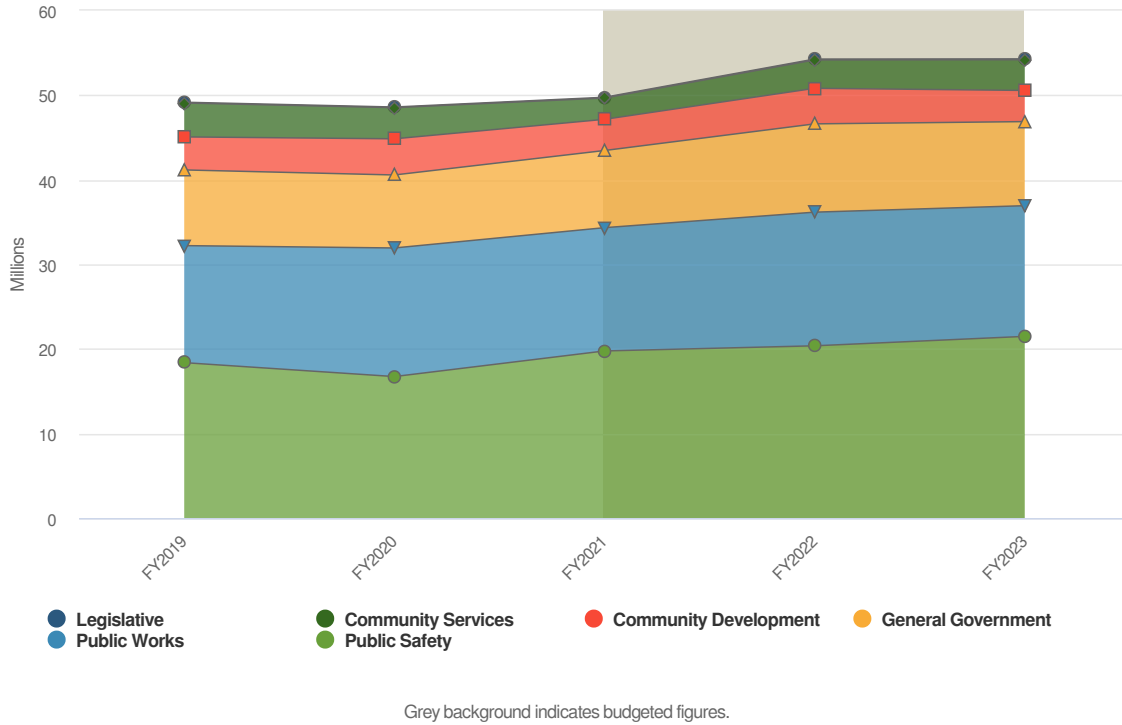


Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Measure M2 Project V					
Operations and Maintenance	\$254,194	\$202,286	\$254,800		
Total Measure M2 Project V:	\$254,194	\$202,286	\$254,800		
Air Quality Management Fund					
Contract Services	\$38,742	\$44,460	\$49,200	\$59,200	\$59,200
Total Air Quality Management Fund:	\$38,742	\$44,460	\$49,200	\$59,200	\$59,200
Miscellaneous Police Grants					
Contract Services	\$129,300	\$125,000	\$125,000	\$185,000	\$225,000
Total Miscellaneous Police Grants:	\$129,300	\$125,000	\$125,000	\$185,000	\$225,000
Community Development Block Grant					
Personnel	\$21,892	\$20,711	\$73,700	\$100,000	\$75,000
Contract Services	\$151,995	\$184,881	\$542,800	\$325,500	\$250,000
Total Community Development Block Grant:	\$173,886	\$205,591	\$616,500	\$425,500	\$325,000
Housing Authority					
Operations and Maintenance	\$7,428	\$8,500	\$16,900	\$16,900	\$16,900
Contract Services	\$71,996	\$75,500	\$82,800	\$82,800	\$82,800
Total Housing Authority:	\$79,424	\$84,000	\$99,700	\$99,700	\$99,700
CRand R Recycling Fund					
Contract Services	\$45,800	\$44,800	\$44,800	\$45,800	\$46,000
Total CR and R Recycling Fund:	\$45,800	\$44,800	\$44,800	\$45,800	\$46,000
Ca Beverage Recycling Grant					
Operations and Maintenance	\$1,287	\$525	\$0	\$500	\$1,300
Contract Services	\$0	\$19,131	\$20,000	\$15,000	\$20,000
Total Ca Beverage Recycling Grant:	\$1,287	\$19,656	\$20,000	\$15,500	\$21,300
CASP Fee					
Contract Services	\$0	\$0	\$5,000	\$5,000	\$5,000
Total CASP Fee:	\$0	\$0	\$5,000	\$5,000	\$5,000
Pension IRC 115 Trust					
Operations and Maintenance	\$3,095	\$7,004	\$0		
Total Pension IRC 115 Trust:	\$3,095	\$7,004	\$0		
Total:	\$49,171,540	\$48,602,638	\$49,756,400	\$54,275,100	\$54,297,450



Summary of Expenditures by Department / Function

Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expenditures					
General Government					
City Attorney	\$1,506,503	\$1,589,561	\$1,286,000	\$1,286,000	\$1,286,000
Total City Attorney:	\$1,506,503	\$1,589,561	\$1,286,000	\$1,286,000	\$1,286,000
City Clerk	\$748,654	\$708,041	\$703,050	\$757,100	\$737,700
Total City Clerk:	\$748,654	\$708,041	\$703,050	\$757,100	\$737,700
Finance	\$3,206,402	\$2,723,322	\$2,933,650	\$3,598,200	\$3,076,800
Total Finance:	\$3,206,402	\$2,723,322	\$2,933,650	\$3,598,200	\$3,076,800
Public Information	\$464,178	\$449,795	\$673,700	\$806,500	\$806,800
Total Public Information:	\$464,178	\$449,795	\$673,700	\$806,500	\$806,800
Human Resources	\$405,788	\$384,020	\$417,300	\$432,300	\$472,000
Total Human Resources:	\$405,788	\$384,020	\$417,300	\$432,300	\$472,000
Information Technology	\$1,088,726	\$1,289,380	\$1,756,900	\$2,276,900	\$2,234,300
Total Information Technology:	\$1,088,726	\$1,289,380	\$1,756,900	\$2,276,900	\$2,234,300



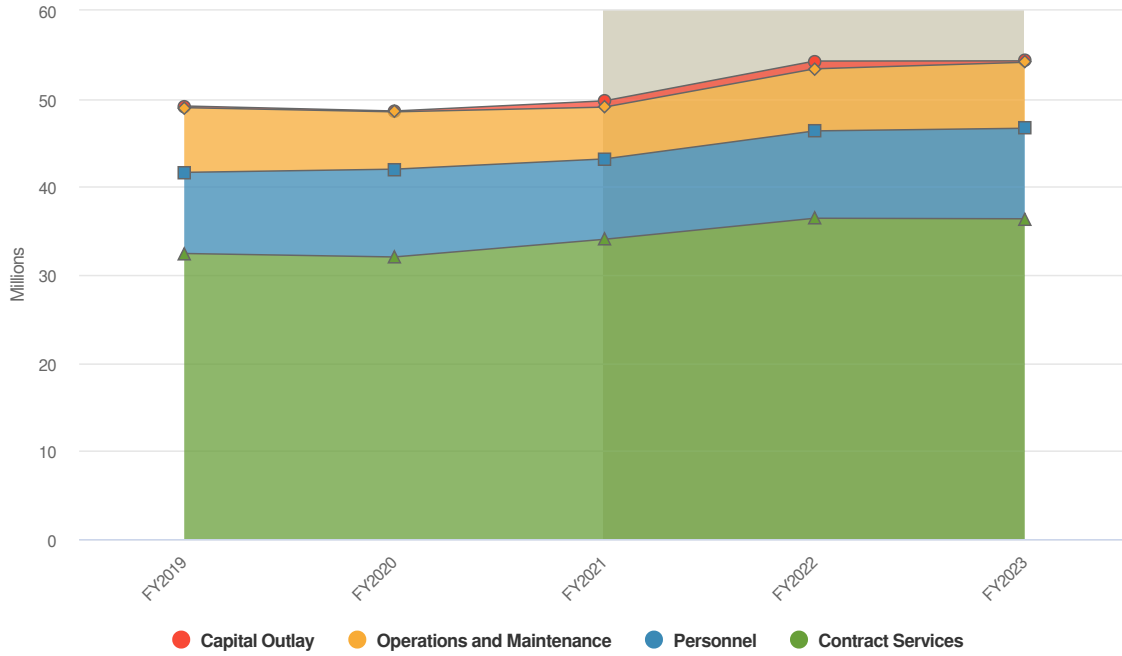
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
City Manager					
City Manager	\$850,044	\$869,417	\$790,150	\$933,100	\$955,800
Economic Development	\$680,345	\$618,453	\$563,700	\$350,600	\$374,700
Total City Manager:	\$1,530,389	\$1,487,870	\$1,353,850	\$1,283,700	\$1,330,500
Total General Government:	\$8,950,640	\$8,631,989	\$9,124,450	\$10,440,700	\$9,944,100
Public Safety					
Police Services	\$18,373,444	\$16,727,728	\$19,756,900	\$20,364,800	\$21,480,400
Total Public Safety:	\$18,373,444	\$16,727,728	\$19,756,900	\$20,364,800	\$21,480,400
Community Services					
Administration		\$486,180	\$202,800	\$251,500	\$260,500
Seniors	\$1,759,066	\$591,606	\$450,300	\$694,800	\$690,550
Skatepark	\$526,336	\$460,567	\$538,650	\$539,200	\$574,100
Sports Park And Recreation Cen	\$1,297,104	\$1,467,487	\$807,600	\$1,199,400	\$1,411,600
Special Events	\$428,803	\$332,856	\$241,100	\$395,500	\$386,900
Community Center-Performing Arts		\$345,426	\$279,300	\$275,000	\$305,700
Total Community Services:	\$4,011,309	\$3,684,120	\$2,519,750	\$3,355,400	\$3,629,350
Public Works					
Administration	\$553,292	\$547,392	\$572,500	\$690,400	\$712,000
Total Administration:	\$553,292	\$547,392	\$572,500	\$690,400	\$712,000
Engineering	\$3,396,561	\$3,506,245	\$2,801,100	\$3,030,800	\$2,527,400
Total Engineering:	\$3,396,561	\$3,506,245	\$2,801,100	\$3,030,800	\$2,527,400
Water Quality	\$1,052,329	\$850,573	\$689,200	\$758,300	\$685,000
Total Water Quality:	\$1,052,329	\$850,573	\$689,200	\$758,300	\$685,000
Maintenance					
Landscaping And Building Maint.	\$5,168,206	\$5,479,321	\$5,232,500	\$5,719,500	\$5,946,500
Street and Traffic Management	\$2,166,813	\$2,433,582	\$2,592,500	\$2,845,600	\$2,774,600
Sports Park Maintenance	\$1,502,187	\$1,829,058	\$1,584,400	\$1,414,700	\$1,462,700
Civic Center		\$561,047	\$1,106,300	\$1,346,200	\$1,346,700
Total Maintenance:	\$8,837,206	\$10,303,009	\$10,515,700	\$11,326,000	\$11,530,500
Total Public Works:	\$13,839,389	\$15,207,218	\$14,578,500	\$15,805,500	\$15,454,900
Community Development					
Rda-Housing		\$141	\$0	\$0	\$0
Administration	\$352,630	\$379,787	\$365,100	\$360,800	\$371,600
Building	\$1,446,717	\$1,689,001	\$1,064,600	\$1,471,100	\$1,213,600
Planning	\$1,412,982	\$1,405,073	\$1,025,700	\$1,287,400	\$1,146,100
Code Enforcement	\$439,570	\$513,108	\$516,100	\$560,100	\$528,600
Housing	\$253,351	\$289,617	\$717,800	\$526,800	\$426,300
Total Community Development:	\$3,905,250	\$4,276,727	\$3,689,300	\$4,206,200	\$3,686,200



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Legislative					
City Council	\$55,490	\$55,261	\$56,600	\$56,600	\$56,600
Planning Commission	\$6,499	\$11,623	\$16,800	\$21,800	\$21,800
Traffic And Parking Commission	\$24,809	\$4,471	\$8,800	\$13,800	\$13,800
Parks And Recreation Commissio	\$4,712	\$3,499	\$5,300	\$10,300	\$10,300
Total Legislative:	\$91,509	\$74,855	\$87,500	\$102,500	\$102,500
Total Expenditures:	\$49,171,540	\$48,602,638	\$49,756,400	\$54,275,100	\$54,297,450

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel					
General Government	\$3,299,819	\$3,604,700	\$3,383,100	\$3,924,500	\$4,044,000
Public Safety	\$115,882	\$124,365	\$124,800	\$128,900	\$133,300
Community Services	\$2,212,496	\$2,432,996	\$1,916,550	\$1,986,300	\$2,123,600
Public Works	\$2,045,895	\$2,192,276	\$2,114,300	\$2,264,700	\$2,343,500
Community Development	\$1,490,555	\$1,570,041	\$1,539,600	\$1,566,600	\$1,588,500
Legislative	\$46,271	\$44,434	\$46,200	\$46,200	\$46,200
Total Personnel:	\$9,210,919	\$9,968,812	\$9,124,550	\$9,917,200	\$10,279,100
Operations and Maintenance					
General Government	\$2,943,420	\$2,516,281	\$2,375,550	\$2,555,900	\$2,833,600
Public Safety	\$217,294	\$150,199	\$118,500	\$124,200	\$126,700
Community Services	\$1,700,790	\$1,180,742	\$549,200	\$1,277,600	\$1,438,250
Public Works	\$2,346,332	\$2,540,177	\$2,700,000	\$2,960,600	\$2,955,800
Community Development	\$116,248	\$93,468	\$100,100	\$75,300	\$80,900
Legislative	\$26,965	\$30,421	\$41,300	\$56,300	\$56,300
Total Operations and Maintenance:	\$7,351,049	\$6,511,287	\$5,884,650	\$7,049,900	\$7,491,550
Contract Services					

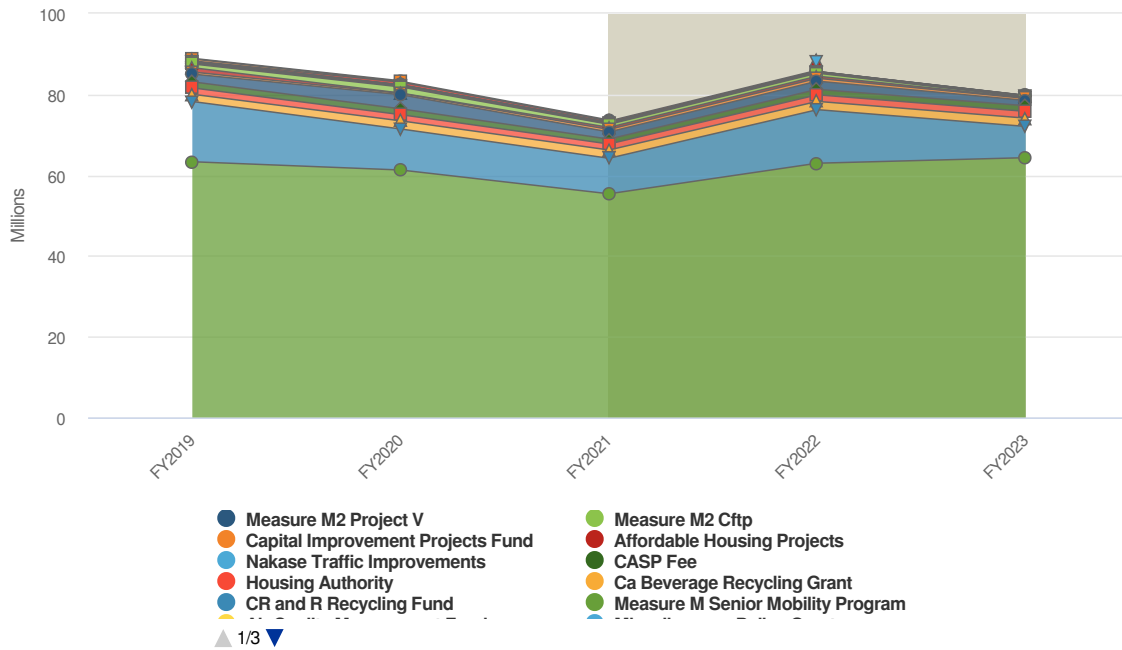


Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Government	\$2,529,836	\$2,424,658	\$2,713,900	\$3,134,300	\$2,913,900
Public Safety	\$18,040,268	\$16,453,165	\$19,453,600	\$20,081,700	\$21,220,400
Community Services	\$88,107	\$61,799	\$54,000	\$64,500	\$57,500
Public Works	\$9,447,162	\$10,474,766	\$9,764,200	\$10,580,200	\$10,155,600
Community Development	\$2,298,446	\$2,613,218	\$2,049,600	\$2,564,300	\$2,016,800
Legislative	\$18,272	\$0	\$0	\$0	\$0
Total Contract Services:	\$32,422,091	\$32,027,605	\$34,035,300	\$36,425,000	\$36,364,200
Capital Outlay					
General Government	\$177,564	\$86,350	\$651,900	\$826,000	\$152,600
Public Safety		\$0	\$60,000	\$30,000	\$0
Community Services	\$9,916	\$8,583	\$0	\$27,000	\$10,000
Total Capital Outlay:	\$187,480	\$94,934	\$711,900	\$883,000	\$162,600
Total Expense Objects:	\$49,171,540	\$48,602,638	\$49,756,400	\$54,275,100	\$54,297,450



Revenue by Fund

Budgeted and Historical Revenue by Fund



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Taxes	\$43,601,633	\$42,381,060	\$39,851,000	\$45,024,000	\$47,143,000
Licenses and Permits	\$1,911,831	\$2,395,798	\$1,654,000	\$2,386,000	\$1,916,000
Charges for Services	\$4,578,909	\$4,527,846	\$2,637,000	\$4,215,300	\$3,896,000
Intergovernmental	\$256,067	\$296,210	\$467,600	\$435,600	\$221,600
Use of Money and Property	\$2,878,744	\$1,697,430	\$733,000	\$383,000	\$383,000
Fines and Forfeitures	\$482,786	\$319,814	\$410,000	\$410,000	\$410,000
Other	\$1,174,007	\$602,459	\$107,500	\$107,500	\$107,500
Developer Contribution		\$0	\$190,000	\$247,000	\$167,200
Total General Fund:	\$54,883,977	\$52,220,616	\$46,050,100	\$53,208,400	\$54,244,300
Capital Improvement Projects Fund					
Intergovernmental	\$152,776	\$0	\$0	\$0	\$0
Use of Money and Property	\$165,072	\$131,951	\$0	\$0	\$0
Other	\$163,012	\$0	\$0	\$0	\$0
Total Capital Improvement Projects Fund:	\$480,861	\$131,951	\$0	\$0	\$0
Park Development and Constr. Fund					
Use of Money and Property	\$116,764	\$80,637	\$10,000	\$10,000	\$1,000
Other		\$0	\$0	\$0	\$177,800



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Developer Contribution	\$960,102	\$0	\$505,000	\$505,000	\$0
Total Park Development and Constr. Fund:	\$1,076,866	\$80,637	\$515,000	\$515,000	\$178,800
OSA Capital Projects					
Other	\$6,669,546	\$1,304,426	\$0	\$0	\$0
Developer Contribution	\$8,251,312	\$8,856,750	\$8,795,000	\$13,264,800	\$7,739,000
Total OSA Capital Projects:	\$14,920,859	\$10,161,176	\$8,795,000	\$13,264,800	\$7,739,000
Lftm Intersection Improvements					
Use of Money and Property	\$150,705	\$152,819	\$35,000	\$0	\$1,000
Developer Contribution	\$779,214	\$1,364,879	\$716,100	\$759,100	\$148,700
Total Lftm Intersection Improvements:	\$929,919	\$1,517,698	\$751,100	\$759,100	\$149,700
F CPP Capital Projects					
Intergovernmental	\$1,924,203	\$3,456,559	\$1,768,700	\$2,032,300	\$1,321,700
Use of Money and Property		\$39,603	\$0	\$0	\$0
Total F CPP Capital Projects:	\$1,924,203	\$3,496,162	\$1,768,700	\$2,032,300	\$1,321,700
Affordable Housing Projects					
Use of Money and Property	\$116,825	\$110,618	\$25,000	\$2,500	\$0
Developer Contribution	\$45,629	\$593,178	\$380,200	\$313,800	\$0
Total Affordable Housing Projects:	\$162,454	\$703,796	\$405,200	\$316,300	\$0
Nakase Traffic Improvements					
Developer Contribution				\$2,500,000	
Total Nakase Traffic Improvements:				\$2,500,000	
State Gas Tax Fund					
Intergovernmental	\$1,747,007	\$1,973,524	\$2,044,000	\$2,044,800	\$2,044,800
Use of Money and Property	\$41,711	\$36,263	\$5,000	\$5,000	\$5,000
Other	\$8,515	\$11,595	\$0	\$0	\$0
Total State Gas Tax Fund:	\$1,797,233	\$2,021,383	\$2,049,000	\$2,049,800	\$2,049,800
Road Maint. and Rehab Account					
Intergovernmental	\$1,555,904	\$1,495,502	\$1,484,000	\$1,627,300	\$1,677,300
Use of Money and Property	\$23,273	\$32,178	\$2,500	\$0	\$0
Total Road Maint. and Rehab Account:	\$1,579,178	\$1,527,680	\$1,486,500	\$1,627,300	\$1,677,300
Measure M Fund					
Intergovernmental	\$1,487,744	\$1,427,505	\$1,204,900	\$1,353,000	\$1,394,200
Use of Money and Property	\$5,848	\$16,116	\$7,500	\$0	\$0
Total Measure M Fund:	\$1,493,592	\$1,443,621	\$1,212,400	\$1,353,000	\$1,394,200
Measure M Senior Mobility Program					

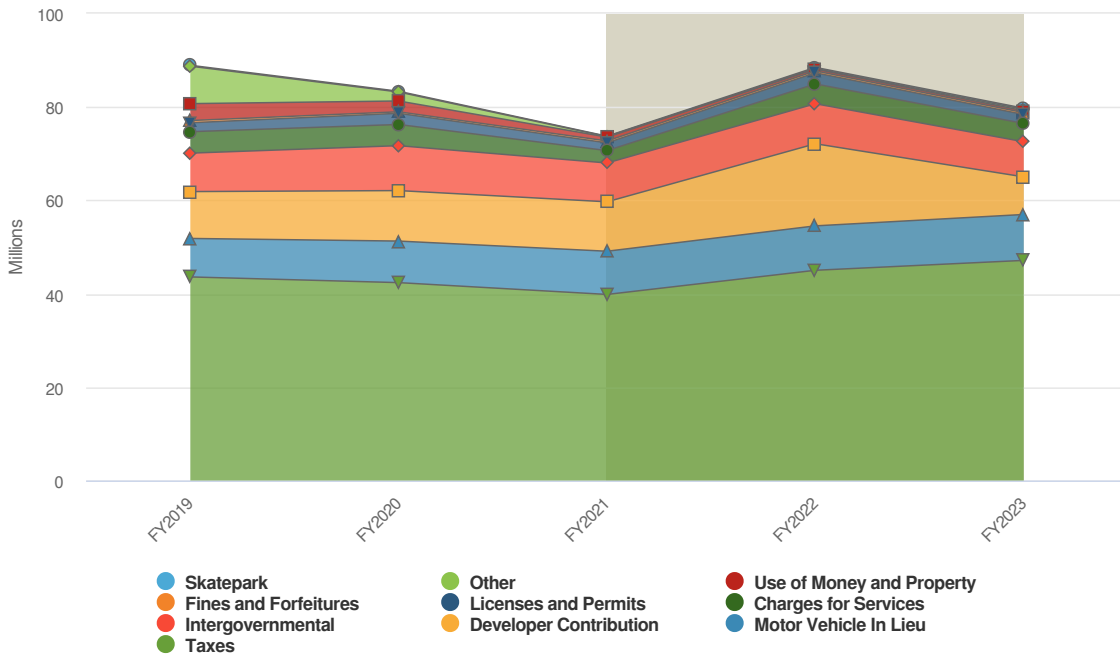


Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Charges for Services	\$8,024	\$4,302	\$12,500	\$12,500	\$12,500
Intergovernmental	\$75,174	\$71,443	\$69,400	\$69,400	\$69,400
Use of Money and Property	\$755	\$819	\$600	\$600	\$600
Total Measure M Senior Mobility Program:	\$83,953	\$76,564	\$82,500	\$82,500	\$82,500
Measure M2 Project V					
Intergovernmental	\$152,672	\$191,554	\$254,800		
Total Measure M2 Project V:	\$152,672	\$191,554	\$254,800		
Measure M2 Cftp					
Intergovernmental		\$0	\$100,125		
Total Measure M2 Cftp:		\$0	\$100,125		
Air Quality Management Fund					
Intergovernmental	\$110,049	\$109,490	\$110,000	\$110,000	\$110,000
Use of Money and Property	\$12,691	\$11,248	\$4,500	\$0	\$0
Total Air Quality Management Fund:	\$122,740	\$120,738	\$114,500	\$110,000	\$110,000
Miscellaneous Police Grants					
Intergovernmental	\$201,094	\$205,169	\$125,000	\$125,000	\$125,000
Total Miscellaneous Police Grants:	\$201,094	\$205,169	\$125,000	\$125,000	\$125,000
Community Development Block Grant					
Intergovernmental	\$506,865	\$328,815	\$623,700	\$709,700	\$500,000
Use of Money and Property	\$83	\$657	\$0	\$0	\$0
Total Community Development Block Grant:	\$506,948	\$329,471	\$623,700	\$709,700	\$500,000
Housing Authority					
Use of Money and Property	\$108,864	\$7,916	\$5,000	\$5,000	\$5,000
Other	\$7,430	\$8,502	\$7,600	\$7,600	\$7,600
Total Housing Authority:	\$116,294	\$16,418	\$12,600	\$12,600	\$12,600
CR and R Recycling Fund					
Intergovernmental	\$43,796	\$45,241	\$43,000	\$45,800	\$46,000
Total CR and R Recycling Fund:	\$43,796	\$45,241	\$43,000	\$45,800	\$46,000
Ca Beverage Recycling Grant					
Intergovernmental	\$20,904	\$21,395	\$21,300	\$21,300	\$21,300
Total Ca Beverage Recycling Grant:	\$20,904	\$21,395	\$21,300	\$21,300	\$21,300
CASP Fee					
Charges for Services	\$4,356	\$5,352	\$5,000	\$5,000	\$5,000
Total CASP Fee:	\$4,356	\$5,352	\$5,000	\$5,000	\$5,000
Total:	\$80,501,897	\$74,316,620	\$64,415,525	\$78,737,900	\$69,657,200



Revenue by Source

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
Taxes					
Franchise					
Cable	\$1,126,150	\$963,078	\$1,087,000	\$1,035,000	\$1,056,000
Gas	\$110,427	\$145,265	\$113,000	\$152,000	\$155,000
Electric	\$875,639	\$820,223	\$867,000	\$840,000	\$857,000
Refuse	\$483,061	\$494,973	\$459,000	\$550,000	\$561,000
Total Franchise:	\$2,595,278	\$2,423,539	\$2,526,000	\$2,577,000	\$2,629,000
Property Taxes					
Other	\$740,357	\$704,104	\$727,000	\$727,000	\$727,000
Motor Vehicle In Lieu	\$8,244,915	\$8,900,827	\$9,255,000	\$9,515,000	\$9,835,000
Secured	\$10,512,011	\$11,110,444	\$10,810,000	\$11,540,000	\$11,980,000
Total Property Taxes:	\$19,497,283	\$20,715,375	\$20,792,000	\$21,782,000	\$22,542,000
Sales And Use	\$17,104,605	\$15,588,270	\$13,650,000	\$17,500,000	\$18,200,000
Total Sales And Use:	\$17,104,605	\$15,588,270	\$13,650,000	\$17,500,000	\$18,200,000
Transient Occupancy	\$3,670,842	\$2,922,220	\$2,500,000	\$2,500,000	\$3,100,000
Total Transient Occupancy:	\$3,670,842	\$2,922,220	\$2,500,000	\$2,500,000	\$3,100,000



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Real Property Transfer	\$665,276	\$677,625	\$350,000	\$600,000	\$600,000
Total Real Property Transfer:	\$665,276	\$677,625	\$350,000	\$600,000	\$600,000
Other Taxes-Fees	\$68,350	\$54,031	\$33,000	\$65,000	\$72,000
Total Other Taxes-Fees:	\$68,350	\$54,031	\$33,000	\$65,000	\$72,000
Total Taxes:	\$43,601,633	\$42,381,060	\$39,851,000	\$45,024,000	\$47,143,000
Licenses and Permits					
Building Permits	\$1,909,781	\$2,395,573	\$1,650,000	\$2,385,000	\$1,915,000
Other	\$2,050	\$225	\$4,000	\$1,000	\$1,000
Total Licenses and Permits:	\$1,911,831	\$2,395,798	\$1,654,000	\$2,386,000	\$1,916,000
Charges for Services					
Other	\$11,395	\$7,176	\$9,000	\$9,000	\$9,000
Total Other:	\$11,395	\$7,176	\$9,000	\$9,000	\$9,000
Community Services					
Seniors	\$8,024	\$4,302	\$12,500	\$12,500	\$12,500
Rentals and Reservations	\$126,700	\$216,893	\$37,500	\$247,000	\$279,500
Community Events	\$53,846	\$39,228	\$7,500	\$25,000	\$52,500
Reservations	\$2,850	\$6,245	\$2,000	\$150,000	\$240,100
Recreation	\$328,371	\$139,469	\$85,500	\$286,000	\$358,000
Kids Factory	\$61,595	\$108,931	\$0	\$344,000	\$430,000
Hometown Heros	\$0	\$0	\$6,000	\$6,000	\$6,000
Sports	\$104,650	\$58,736	\$25,000	\$90,000	\$100,000
Skatepark	\$193,842	\$154,082	\$82,500	\$235,400	\$250,600
Total Community Services:	\$879,878	\$727,885	\$258,500	\$1,395,900	\$1,729,200
Plan Check	\$523,082	\$494,472	\$285,000	\$440,500	\$413,000
Total Plan Check:	\$523,082	\$494,472	\$285,000	\$440,500	\$413,000
Planning And Zoning	\$602,176	\$888,180	\$255,000	\$515,300	\$515,300
Total Planning And Zoning:	\$602,176	\$888,180	\$255,000	\$515,300	\$515,300
Engineering Inspection	\$2,497,843	\$2,368,590	\$1,825,000	\$1,850,100	\$1,225,000
Total Engineering Inspection:	\$2,497,843	\$2,368,590	\$1,825,000	\$1,850,100	\$1,225,000
Senior Donations	\$1,077	\$0	\$0	\$0	\$0
Total Senior Donations:	\$1,077	\$0	\$0	\$0	\$0
Shared Services	\$75,839	\$51,196	\$22,000	\$22,000	\$22,000
Total Shared Services:	\$75,839	\$51,196	\$22,000	\$22,000	\$22,000
Total Charges for Services:	\$4,591,290	\$4,537,500	\$2,654,500	\$4,232,800	\$3,913,500
Intergovernmental					



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
State Gas Tax					
Huta	\$1,747,007	\$1,973,524	\$2,044,000	\$2,044,800	\$2,044,800
Sb1	\$1,555,904	\$1,495,502	\$1,484,000	\$1,627,300	\$1,677,300
Total State Gas Tax:	\$3,302,911	\$3,469,026	\$3,528,000	\$3,672,100	\$3,722,100
Federal Grant					
Cdbg	\$506,865	\$328,815	\$623,700	\$709,700	\$500,000
Total Federal Grant:	\$506,865	\$328,815	\$623,700	\$709,700	\$500,000
Measure M2					
County Shared Revenues	\$1,562,918	\$1,498,948	\$1,274,300	\$1,422,400	\$1,463,600
County Grant	\$259,472	\$191,554	\$354,925	\$0	\$0
Total Measure M2:	\$1,822,390	\$1,690,502	\$1,629,225	\$1,422,400	\$1,463,600
Other Grant	\$2,451,314	\$3,956,235	\$2,386,600	\$2,621,000	\$1,696,600
Total Other Grant:	\$2,451,314	\$3,956,235	\$2,386,600	\$2,621,000	\$1,696,600
Other State	\$40,726	\$68,339	\$39,000	\$39,000	\$39,000
Total Other State:	\$40,726	\$68,339	\$39,000	\$39,000	\$39,000
State Other Subvention	\$110,049	\$109,490	\$110,000	\$110,000	\$110,000
Total State Other Subvention:	\$110,049	\$109,490	\$110,000	\$110,000	\$110,000
Total Intergovernmental:	\$8,234,255	\$9,622,406	\$8,316,525	\$8,574,200	\$7,531,300
Use of Money and Property					
Rehab Loan Pgm Prepmt Penalty		\$600		\$0	\$0
Investment Earnings	\$3,405,338	\$2,189,665	\$695,100	\$273,100	\$262,600
Rehab Loan	\$83	\$57	\$0	\$0	\$0
Sale Of Property	\$100,525	\$2,443	\$0	\$0	\$0
Lease Income	\$115,389	\$125,490	\$133,000	\$133,000	\$133,000
Total Use of Money and Property:	\$3,621,335	\$2,318,254	\$828,100	\$406,100	\$395,600
Fines and Forfeitures					
Motor Vehicle	\$236,175	\$150,631	\$205,000	\$205,000	\$205,000
Local Ordinance	\$246,611	\$169,182	\$205,000	\$205,000	\$205,000
Total Fines and Forfeitures:	\$482,786	\$319,814	\$410,000	\$410,000	\$410,000
Other	\$8,022,510	\$1,926,982	\$115,100	\$115,100	\$292,900
Total Other:	\$8,022,510	\$1,926,982	\$115,100	\$115,100	\$292,900
Developer Contribution	\$10,036,257	\$10,814,807	\$10,586,300	\$17,589,700	\$8,054,900
Total Developer Contribution:	\$10,036,257	\$10,814,807	\$10,586,300	\$17,589,700	\$8,054,900
Total Revenue Source:	\$80,501,897	\$74,316,620	\$64,415,525	\$78,737,900	\$69,657,200



General Fund Expenditures Overview

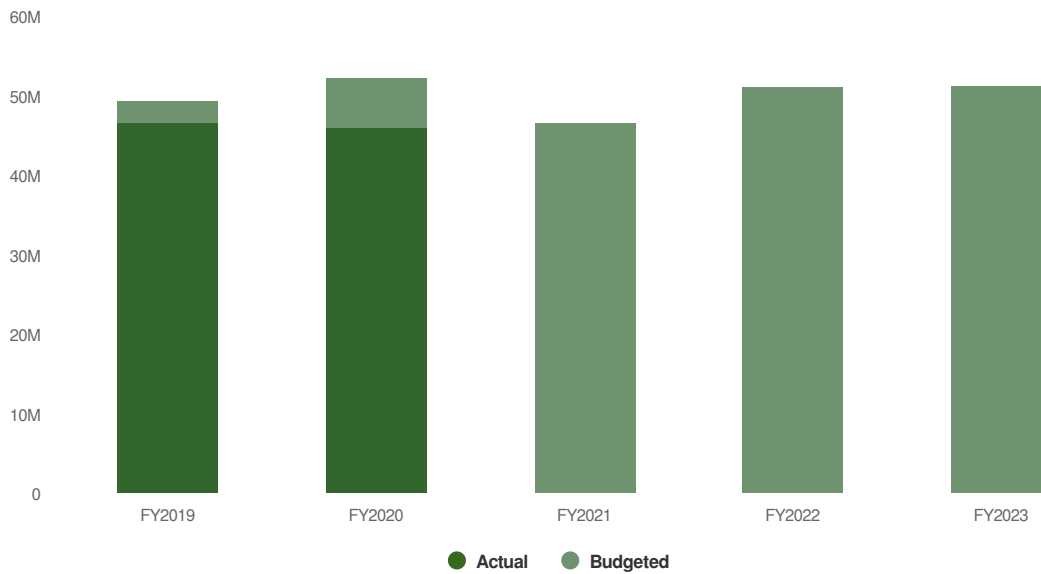
This General Fund Expenditures Overview includes budgeted expenditures for the general fund. Expenditures are presented using charts and graphics. Further detail is provided in each Department Budget Section on the following pages.

The figures shown include two years of actual expenditures and revenues (FY 2018-19 and FY 2019-20) and three years of budgeted expenditures and revenues (FY 2020-21, FY 2021-22, and FY 2022-23).

General Fund Expenditures Summary

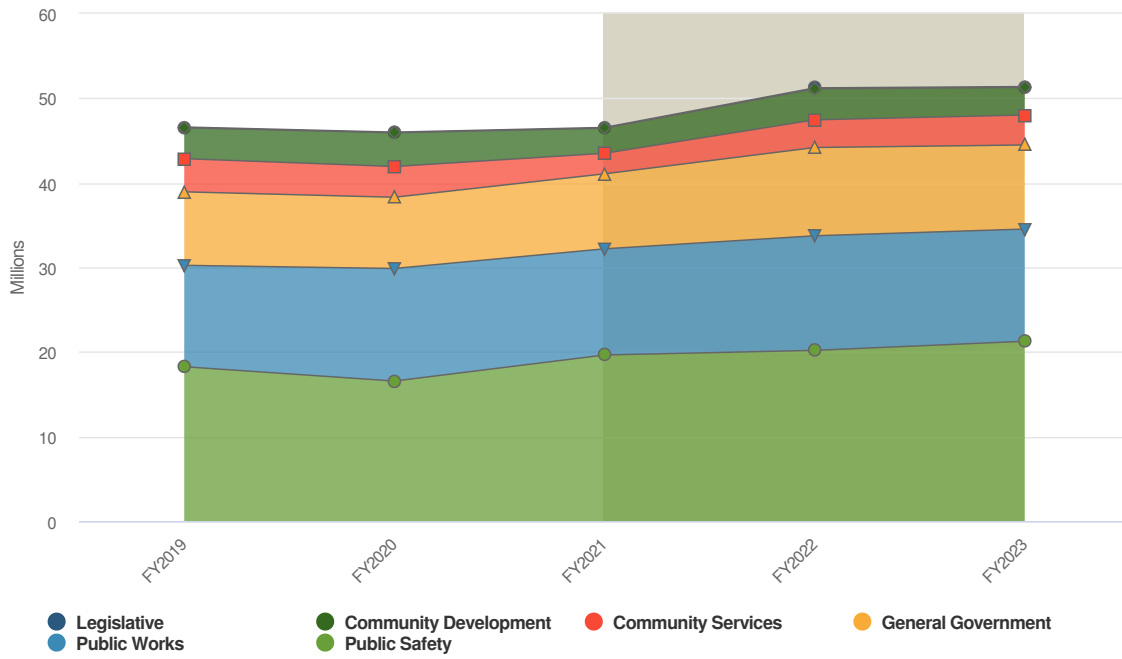
\$51,374,650 **\$154,750**
(0.3% vs. prior year)

General Fund Expenditures Overview Proposed and Historical Budget vs. Actual



General Fund Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Legislative Overview

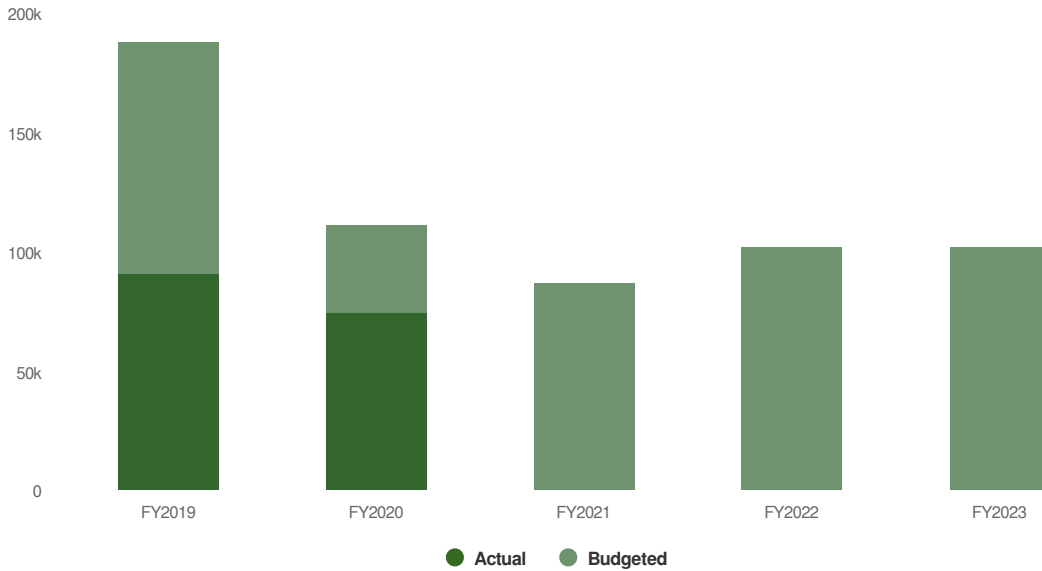
This Legislative Overview includes budgeted expenditures for all four legislative bodies: The City Council, the Community Services Commission, the Planning Commission, and the Traffic and Parking Commission.

The figures shown include two years of actual expenditures and revenues (FY 2018-19 and FY 2019-20) and three years of budgeted expenditures and revenues (FY 2020-21, FY 2021-22, and FY 2022-23).

Legislative: Expenditures Summary

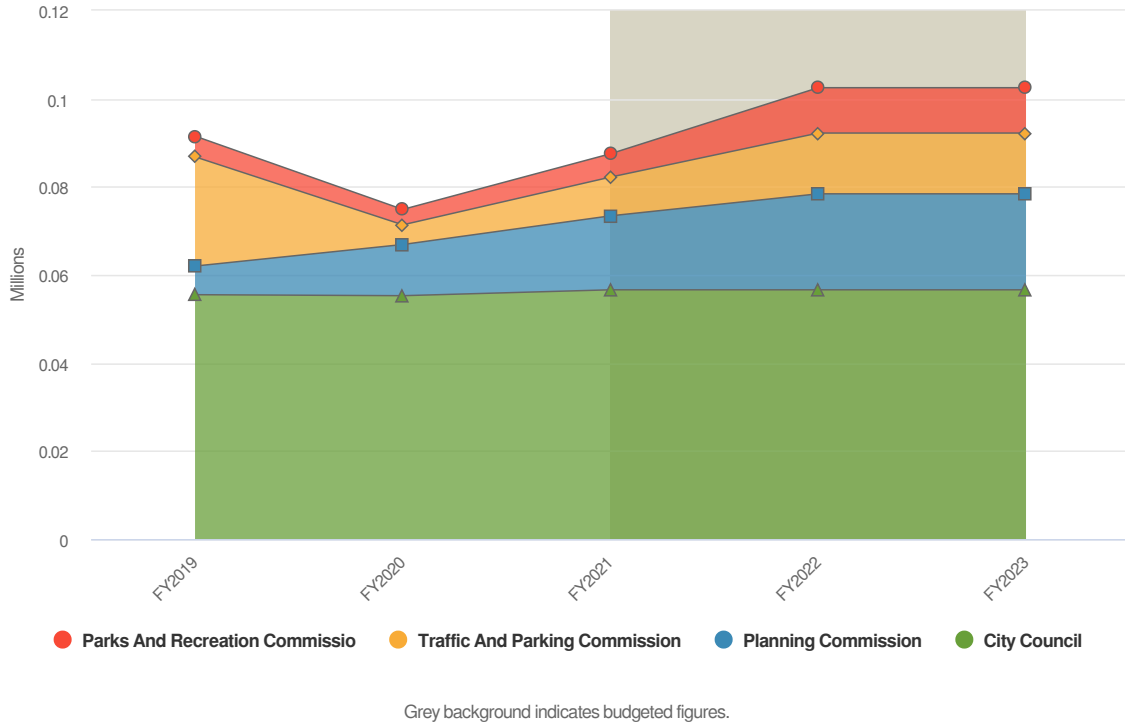
\$102,500 **\$0**
(0% vs. prior year)

Legislative Overview Proposed and Historical Budget vs. Actual



Legislative: Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expenditures					
Legislative					
City Council	\$55,490	\$55,261	\$56,600	\$56,600	\$56,600
Planning Commission	\$6,499	\$11,623	\$16,800	\$21,800	\$21,800
Traffic And Parking Commission	\$24,809	\$4,471	\$8,800	\$13,800	\$13,800
Parks And Recreation Commissio	\$4,712	\$3,499	\$5,300	\$10,300	\$10,300
Total Legislative:	\$91,509	\$74,855	\$87,500	\$102,500	\$102,500
Total Expenditures:	\$91,509	\$74,855	\$87,500	\$102,500	\$102,500

City Council



City of Lake Forest City Council

The City Council is comprised of five Lake Forest residents elected to serve four-year terms. The City Council selects a Mayor and Mayor Pro Tem annually. As a general law city, the City Council is responsible for making policy decisions and providing guidance on issues related to the overall quality of life, which City staff then execute. The City Council also represents the City with other governmental and non-governmental entities in a myriad of ways. The City Council also serves as the Housing Authority Board and the Board of Directors for the Rancho Cañada Financing Authority.

City Council: Accomplishments and Initiatives

FISCAL YEAR 2020-21 MAJOR ACCOMPLISHMENTS

1. Provided policy guidance regarding the City's response to the COVID-19 pandemic and use of CARES Act funds.
2. Provided 24-Hour Emergency Operations Center (EOC) operations to respond to the Silverado Fire and Bond Fire.
3. Provided policy guidance in formulating the new Financial Management & Budget Policy, implementing a new Audit Committee comprised of two City Council Members and transitioning to a two-year operating budget.
4. Streamlined administration by combining the Community Services Department and the Management Services Department.
5. Provided policy guidance to secure the closure of numerous illegal marijuana dispensaries.
6. Provided policy guidance regarding developer negotiations on changing a passive park site to a general City site, and terms of an operating memorandum and escrow agreement for the Portola affordable/mixed use project.
7. Provided policy guidance in developing and implementing a Small Business Grant Program, assisting 83 business with \$1,000 grants, and increased funding to non-profit grant recipients using the CARES Act CDBG-CV funds.
8. Provided policy guidance during the construction of Portola Park adding pickleball courts, a volleyball court, tot lot, dog park and other amenities; and renovation of Cherry Park, adding a second universally accessible playground to the community.
9. Provided policy guidance in the formulation and adoption of the City's 2021-28 Strategic Business Plan through an inclusive strategic planning process.

2021-2023 MAJOR INITIATIVES

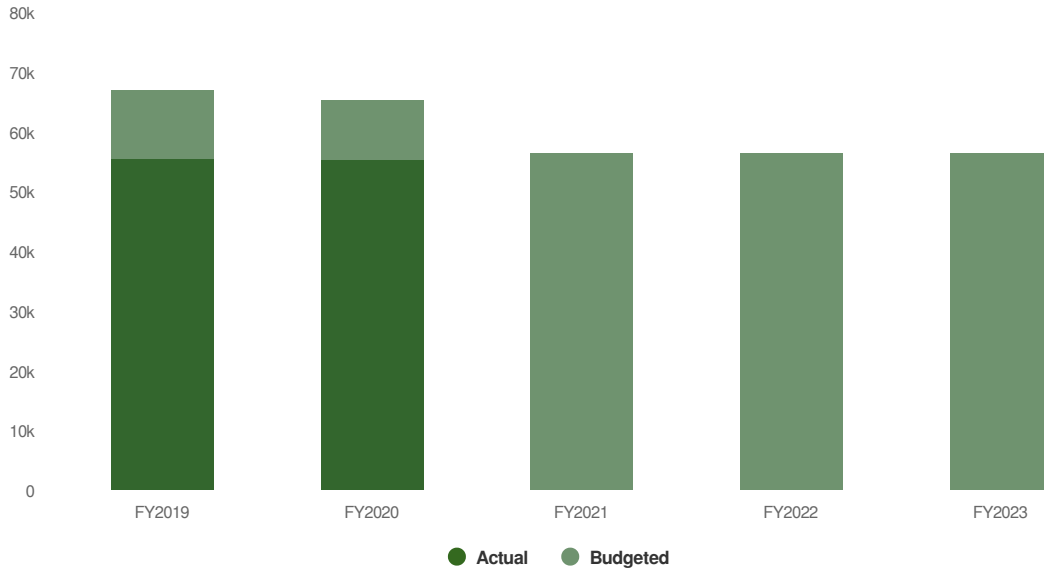
1. Provide policy guidance on development and implementation of a spending plan for the American Rescue Plan Act (ARPA) grant funds and Community Development Block Grant-CARES funds (CDBG-CV).
2. Provide policy guidance to implement the initiatives identified in the City's 2021-28 Strategic Business Plan.
3. Provide policy guidance to collaboratively design and implement economic recovery programs that assist restaurants, hotels, and other businesses in response to COVID-19.
4. Provide policy guidance in assessing the financial feasibility of adding two patrol deputies to Lake Forest Police Services.
5. Provide policy guidance on the redistricting process based upon the 2020 US Census.
6. Provide policy guidance on the expansion of city communication channels such as the City's Government Channel (Cox Channel 851) and radio station (AM 1690).
7. Provide policy guidance on the preparation and submittal of the City's 2021-2028 Housing Element (6th Cycle) to the State Housing and Community Development Department and development of a Mixed-Use Development Zoning Ordinance Amendment.
8. Provide policy guidance to the Southwest Lake Forest Neighborhood Improvement Task Force.
9. Provide policy guidance on the implementation of the adopted Capital Improvement Program.



City Council: Expenditures Summary

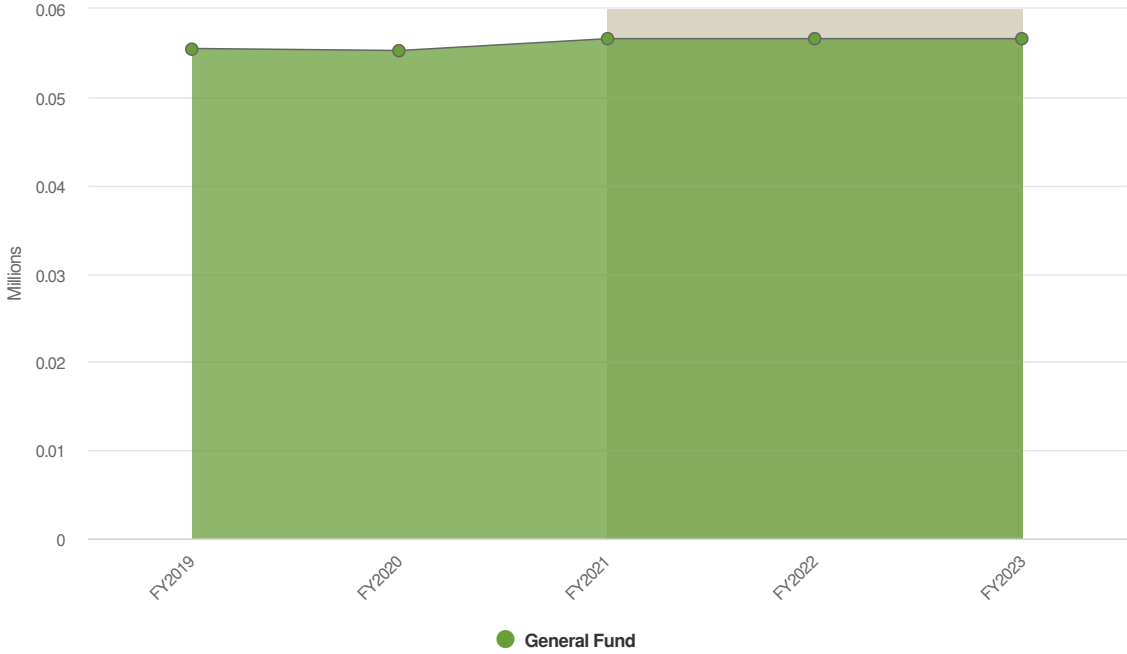
\$56,600 **\$0**
(0% vs. prior year)

City Council Proposed and Historical Budget vs. Actual



City Council: Expenditures by Fund

Budgeted and Historical Expenditures by Fund

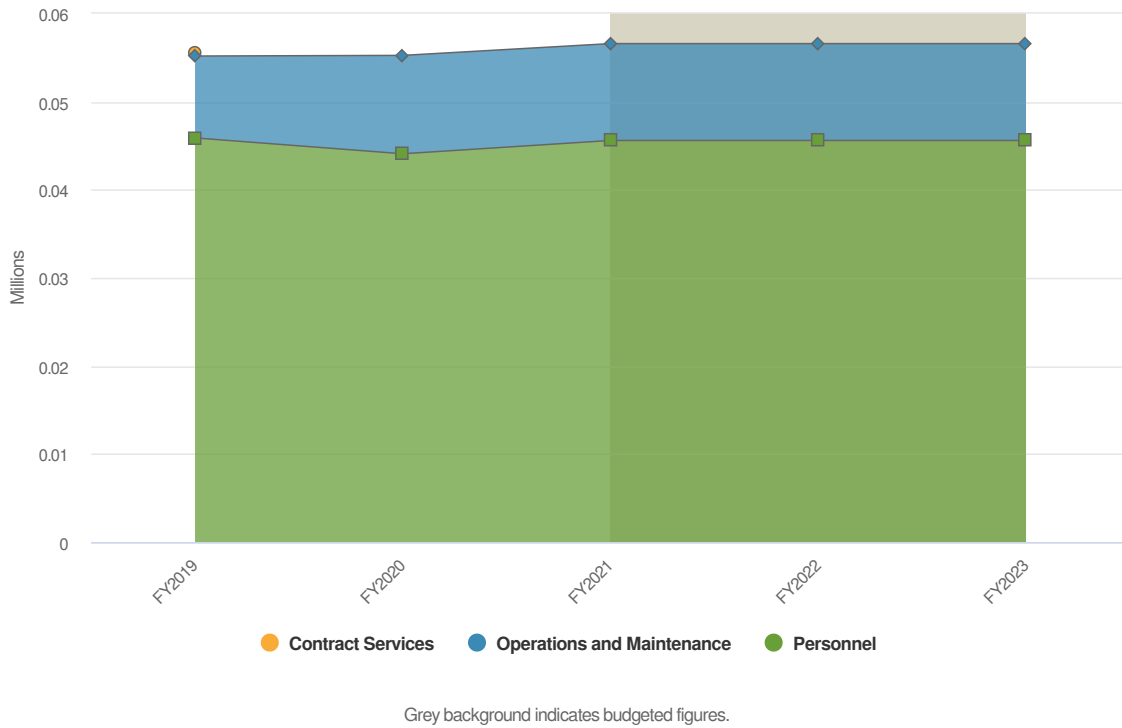


Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Personnel	\$45,890	\$44,089	\$45,600	\$45,600	\$45,600
Operations and Maintenance	\$9,299	\$11,173	\$11,000	\$11,000	\$11,000
Contract Services	\$301	\$0	\$0	\$0	\$0
Total General Fund:	\$55,490	\$55,261	\$56,600	\$56,600	\$56,600

City Council: Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel					
PART-TIME SALARIES	\$42,889	\$41,265	\$42,300	\$42,300	\$42,300
MEDICARE	\$601	\$580	\$600	\$600	\$600
RETIREMENT	\$1,706	\$1,567	\$2,100	\$2,100	\$2,100
RETIREMENT/PART-TIME	\$693	\$678	\$600	\$600	\$600
Total Personnel:	\$45,890	\$44,089	\$45,600	\$45,600	\$45,600
Operations and Maintenance					
TRAVEL, CONFERENCES, MEETINGS	\$4,841	\$8,147	\$10,000	\$10,000	\$10,000
MILEAGE REIMBURSEMENT	\$1,087	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$3,302	\$3,025	\$1,000	\$1,000	\$1,000
SUBSCRIPTIONS & BOOKS	\$68	\$0	\$0	\$0	\$0
Total Operations and Maintenance:	\$9,299	\$11,173	\$11,000	\$11,000	\$11,000
Contract Services					
PROF SERV-MISCELLANEOUS	\$301	\$0	\$0	\$0	\$0
Total Contract Services:	\$301	\$0	\$0	\$0	\$0
Total Expense Objects:	\$55,490	\$55,261	\$56,600	\$56,600	\$56,600



Community Services Commission



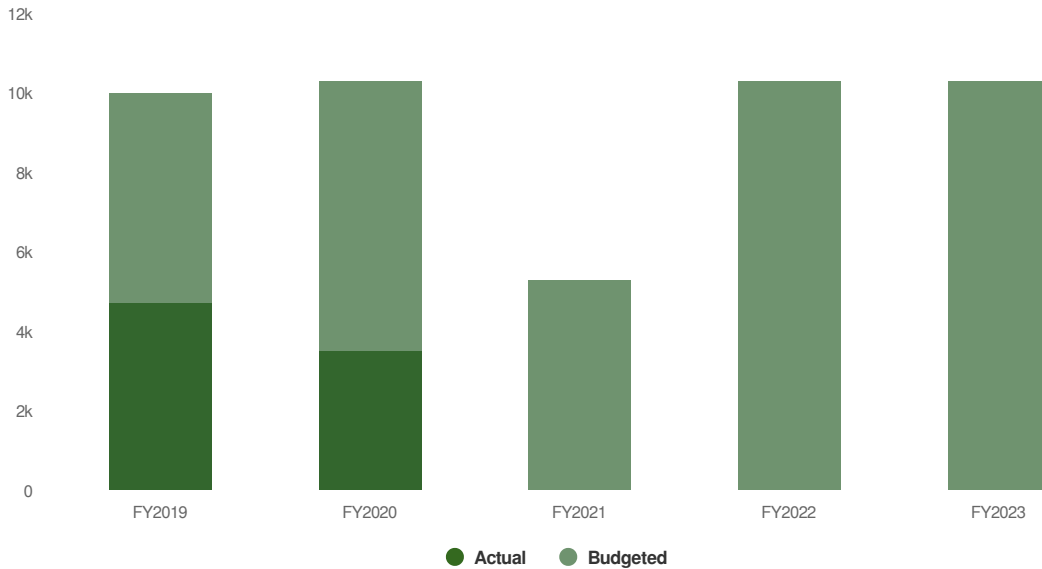
Community Services Commission

The City's Community Services Commission is a decision-making body tasked with reviewing matters related to parks and recreation in the City. The Community Services Commission consists of five members which are appointed by the City Council with Commissioners serving four-year terms.

Community Services Commission: Expenditures Summary

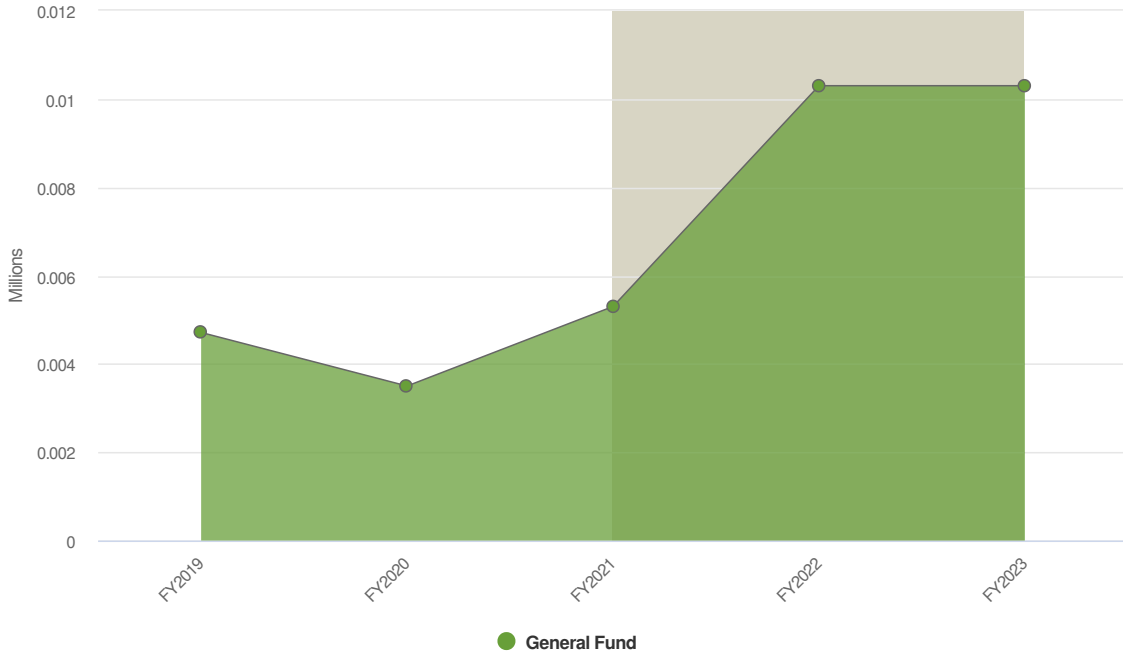
\$10,300 **\$0**
(0% vs. prior year)

Community Services Commission Proposed and Historical Budget vs. Actual



Community Services Commission: Expenditures by Fund

Budgeted and Historical Expenditures by Fund

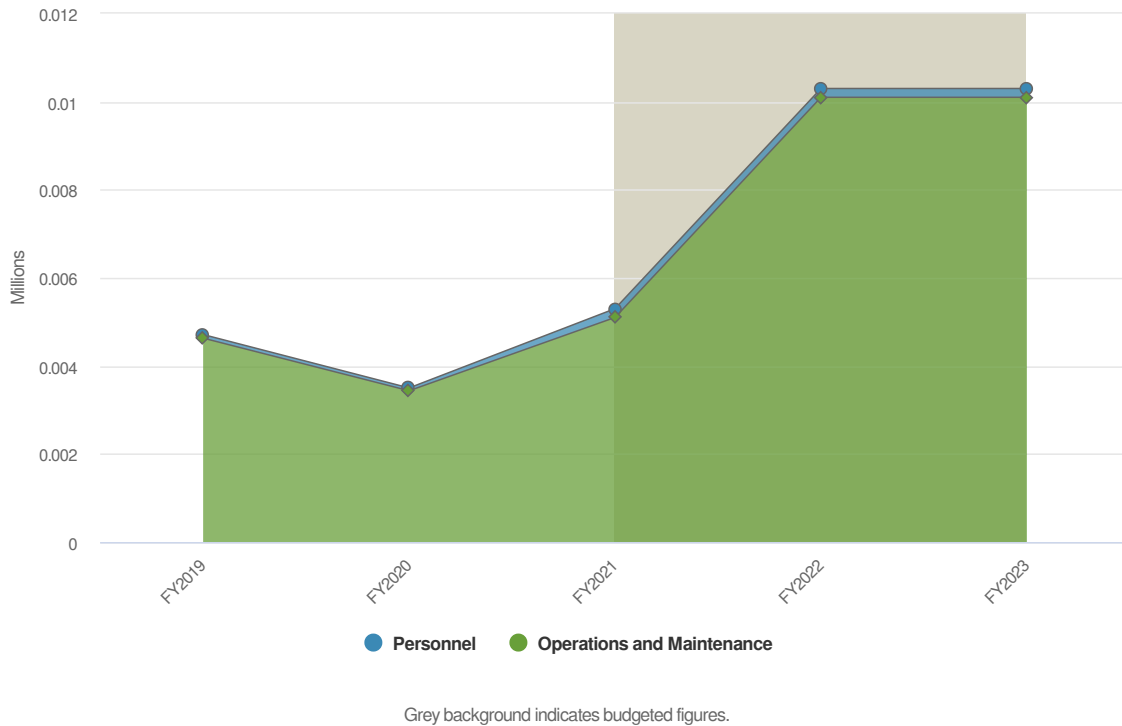


Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Personnel	\$82	\$64	\$200	\$200	\$200
Operations and Maintenance	\$4,630	\$3,435	\$5,100	\$10,100	\$10,100
Total General Fund:	\$4,712	\$3,499	\$5,300	\$10,300	\$10,300

Community Services Commission: Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel					
MEDICARE	\$46	\$33	\$100	\$100	\$100
RETIREMENT/PART-TIME	\$35	\$32	\$100	\$100	\$100
Total Personnel:	\$82	\$64	\$200	\$200	\$200
Operations and Maintenance					
MEMBERSHIPS & DUES		\$225	\$300	\$300	\$300
TRAVEL CONFERENCES MEETINGS				\$5,000	\$5,000
HERRIN TRAVEL	\$1,000	\$450	\$0	\$0	\$0
ROSENBERG TRAVEL	\$0	\$450	\$0	\$0	\$0
COMMISSIONER STIPEND	\$3,186	\$2,242	\$3,300	\$3,300	\$3,300
OPERATING SUPPLIES	\$444	\$68	\$1,500	\$1,500	\$1,500
Total Operations and Maintenance:	\$4,630	\$3,435	\$5,100	\$10,100	\$10,100
Total Expense Objects:	\$4,712	\$3,499	\$5,300	\$10,300	\$10,300

Planning Commission



Planning Commission

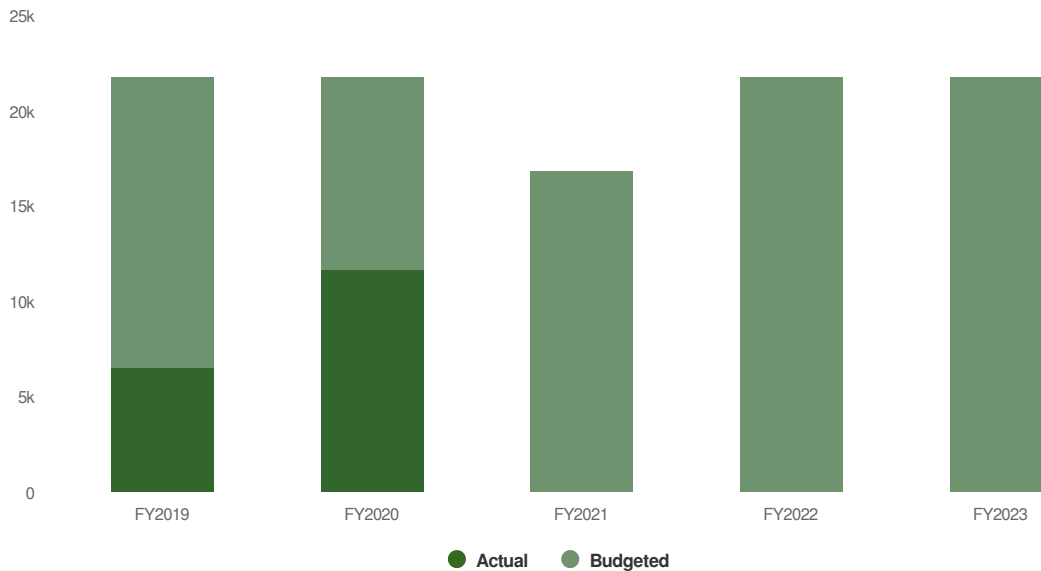
The City's Planning Commission is a decision-making body tasked with reviewing matters related to planning and development in the City. The Planning Commission consists of five members which are appointed by the City Council with Commissioners serving four-year terms.

Typical projects reviewed by the Planning Commission include applications for new development, proposed changes in zoning or the text of the Municipal Code, as well as reviewing proposed subdivisions of land. The Planning Commission is also responsible for making recommendations to the City Council as to whether a project or action would be consistent with the General Plan. For more information regarding the Planning Commission, see Chapter 9.02 of the Lake Forest Municipal Code.

Planning Commission: Expenditures Summary

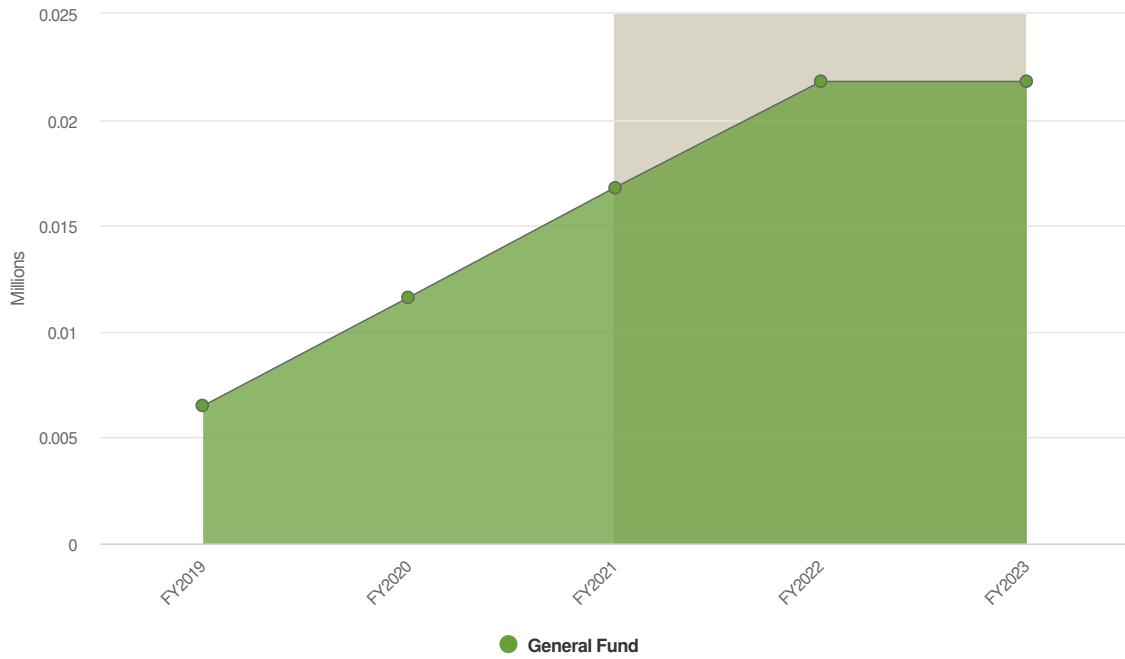
\$21,800 **\$0**
(0% vs. prior year)

Planning Commission Proposed and Historical Budget vs. Actual



Planning Commission: Expenditures by Fund

Budgeted and Historical Expenditures by Fund

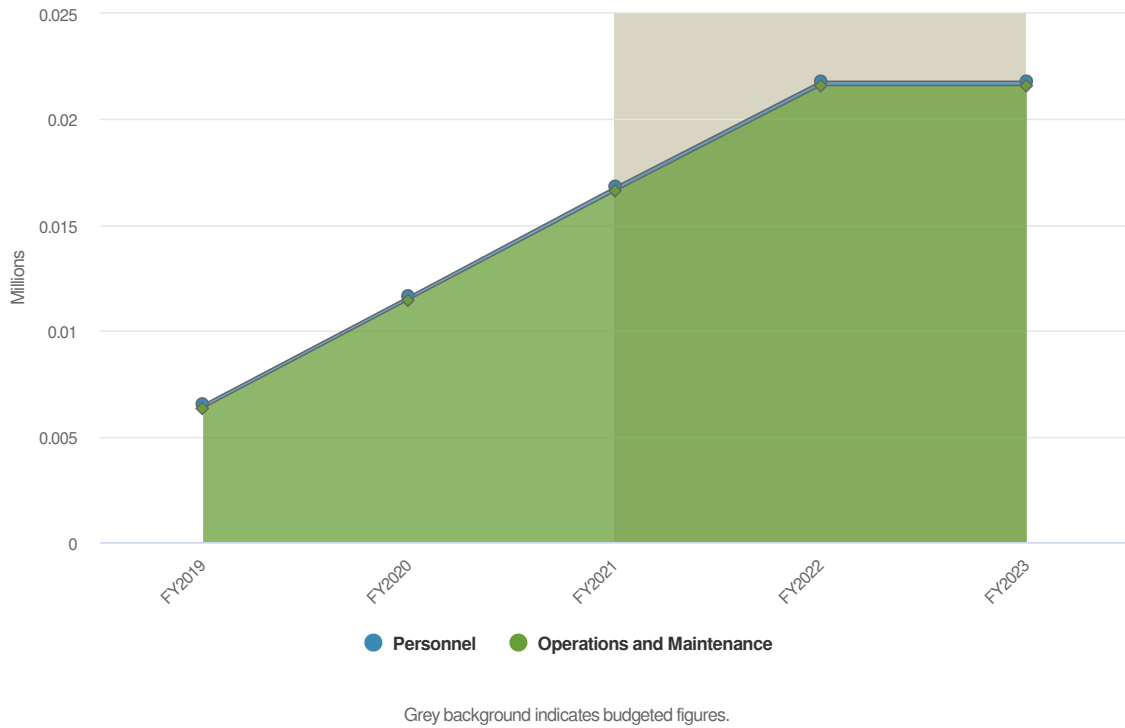


Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2023 Budgeted
General Fund			
Personnel	\$159	\$154	\$200
Operations and Maintenance	\$6,340	\$11,469	\$21,600
Total General Fund:	\$6,499	\$11,623	\$21,800

Planning Commission: Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel					
MEDICARE	\$84	\$83	\$100	\$100	\$100
RETIREMENT/PART-TIME	\$75	\$72	\$100	\$100	\$100
Total Personnel:	\$159	\$154	\$200	\$200	\$200
Operations and Maintenance					
TRAVEL CONFERENCES MEETINGS				\$5,000	\$5,000
FUENTES TRAVEL	\$0	\$130	\$0	\$0	\$0
DEALMEIDA TRAVEL	\$125	\$0	\$0	\$0	\$0
ARMANDO TRAVEL	\$125	\$130	\$0	\$0	\$0
COMMISSIONER STIPEND	\$5,782	\$5,694	\$7,100	\$7,100	\$7,100
OPERATING SUPPLIES	\$308	\$452	\$1,500	\$1,500	\$1,500
LEGAL ADVERTISING	\$0	\$5,063	\$8,000	\$8,000	\$8,000
Total Operations and Maintenance:	\$6,340	\$11,469	\$16,600	\$21,600	\$21,600
Total Expense Objects:	\$6,499	\$11,623	\$16,800	\$21,800	\$21,800



Traffic and Parking Commission



Traffic and Parking Commission

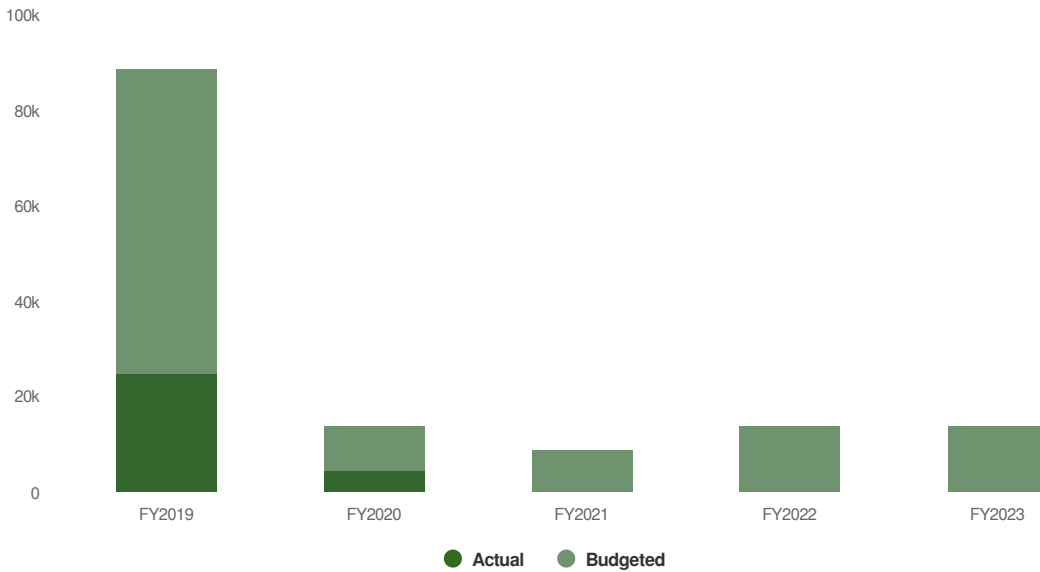
The Traffic and Parking Commission advises the City Council on issues relating to parking and the safe and efficient movement of traffic, including vehicles, bicycles, pedestrians, and other modes of transportation in the circulation network of the City. The Commission will provide recommendations related to traffic and parking including, but not limited to traffic and parking related field studies, requests for traffic control devices, requests for Permit Parking and Street Sweeping Parking Restrictions, and other related matters. For more information regarding the Traffic and Parking Commission, see Chapter 12.06 of the Lake Forest Municipal Code.

Meetings are held monthly. In addition to attending the regular monthly Commission meetings, Commissioners are expected to periodically attend and participate in City programs and activities.

Traffic and Parking Commission: Expenditures Summary

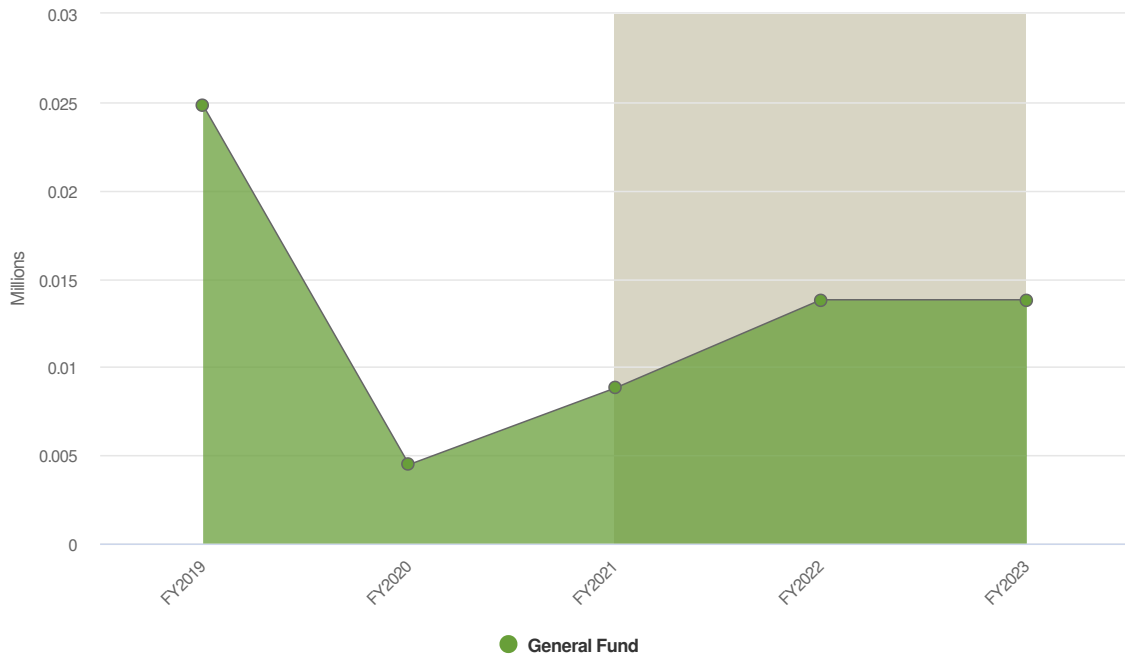
\$13,800 **\$0**
(0% vs. prior year)

Traffic and Parking Commission Proposed and Historical Budget vs. Actual



Traffic and Parking Commission: Expenditures by Fund

Budgeted and Historical Expenditures by Fund

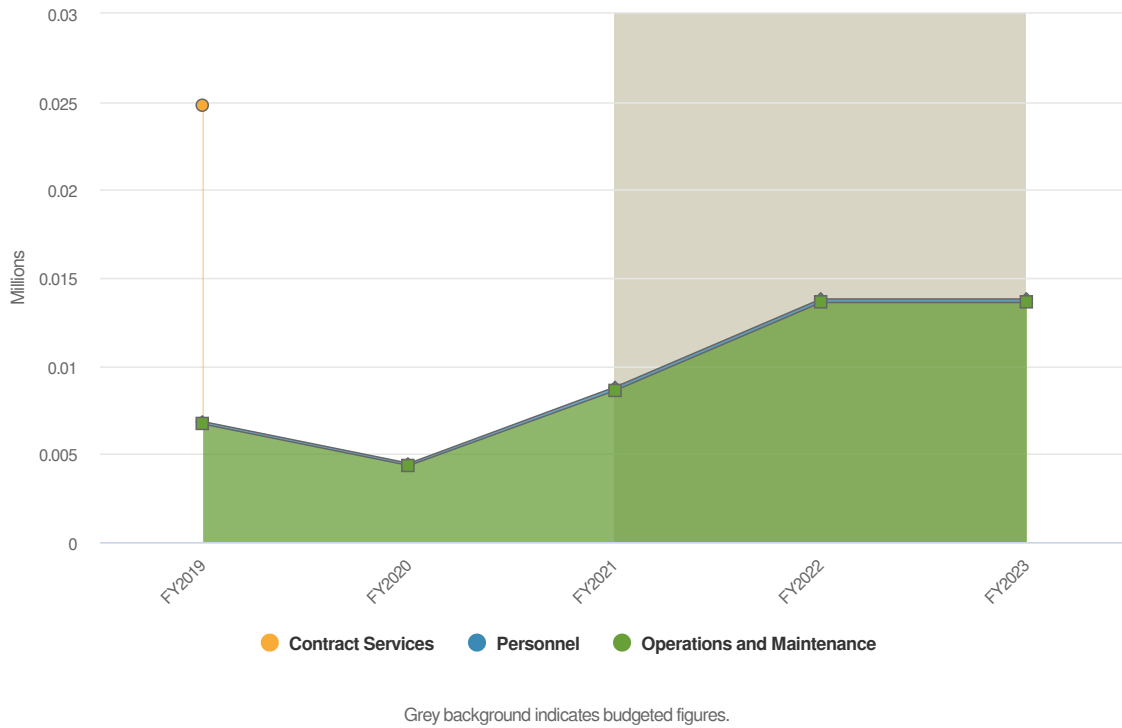


Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Personnel	\$141	\$127	\$200	\$200	\$200
Operations and Maintenance	\$6,696	\$4,344	\$8,600	\$13,600	\$13,600
Contract Services	\$17,971	\$0	\$0	\$0	\$0
Total General Fund:	\$24,809	\$4,471	\$8,800	\$13,800	\$13,800

Traffic and Parking Commission: Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
MEDICARE	\$70	\$60	\$100	\$100	\$100
RETIREMENT/PART-TIME	\$71	\$66	\$100	\$100	\$100
TRAVEL, CONFERENCES, MEETINGS	\$0	\$0	\$0	\$5,000	\$5,000
COMMISSIONER STIPEND	\$4,838	\$4,160	\$7,100	\$7,100	\$7,100
OPERATING SUPPLIES	\$1,858	\$184	\$1,500	\$1,500	\$1,500
PROF SERV-TRAFFIC ENGINEER	\$17,971	\$0	\$0	\$0	\$0
Total Expense Objects:	\$24,809	\$4,471	\$8,800	\$13,800	\$13,800

General Government Overview

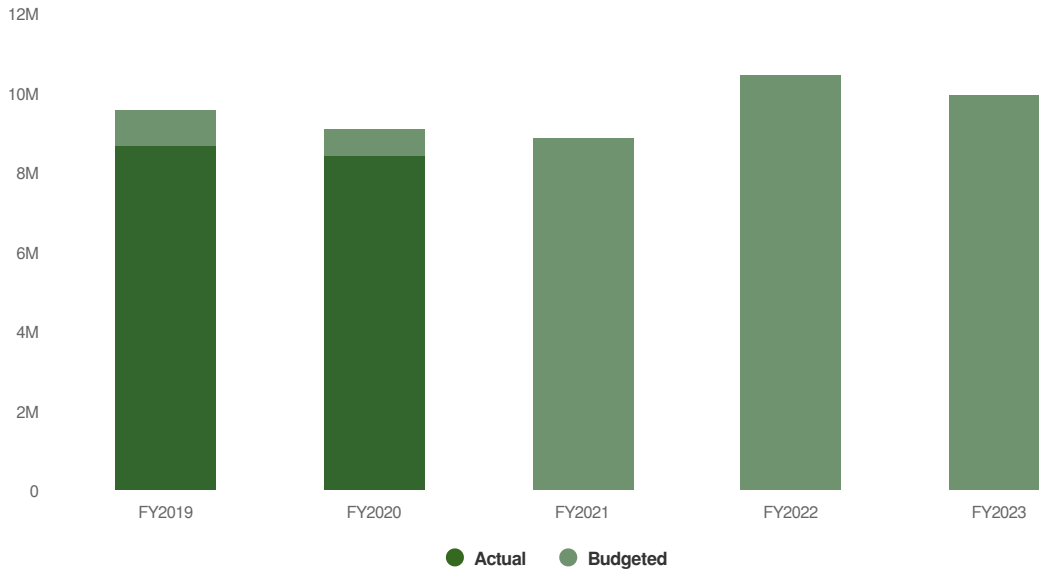
This General Government Overview includes budgeted expenditures for all funds. Expenditures are presented by function or program division and expense type. General Government includes the following departments, divisions, and functions: City Manager, Information Technology, City Clerk, City Attorney, Finance, Public Information, and Human Resources.

The figures shown include two years of actual expenditures and revenues (FY 2018-19 and FY 2019-20) and three years of budgeted expenditures and revenues (FY 2020-21, FY 2021-22, and FY 2022-23).

General Government: Expenditures Summary

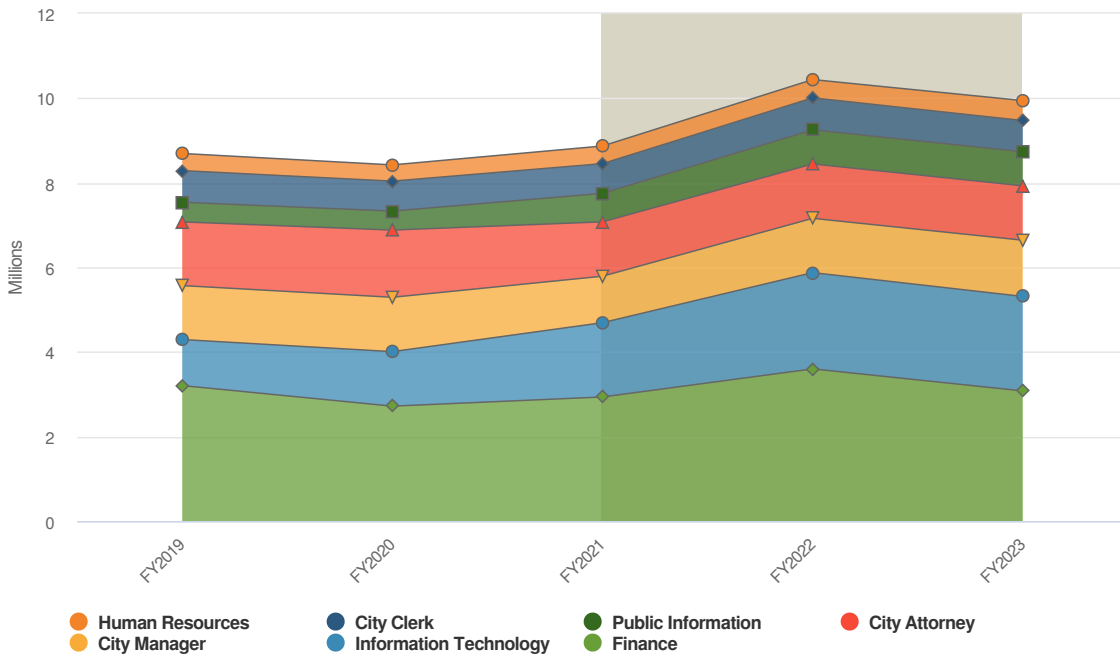
\$9,944,100 **-\$496,600**
(-4.76% vs. prior year)

General Government Overview Proposed and Historical Budget vs. Actual



General Government: Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expenditures					
General Government					
City Attorney					
Contract Services	\$1,506,503	\$1,589,561	\$1,286,000	\$1,286,000	\$1,286,000
Total City Attorney:	\$1,506,503	\$1,589,561	\$1,286,000	\$1,286,000	\$1,286,000
City Clerk					
Personnel	\$461,512	\$531,700	\$430,400	\$498,700	\$513,700
Operations and Maintenance	\$132,184	\$154,763	\$119,950	\$140,700	\$145,100
Contract Services	\$154,959	\$21,578	\$152,700	\$117,700	\$78,900
Total City Clerk:	\$748,654	\$708,041	\$703,050	\$757,100	\$737,700
Finance					
Personnel	\$821,589	\$908,776	\$980,500	\$1,083,000	\$1,120,000
Operations and Maintenance	\$2,127,291	\$1,514,490	\$1,167,050	\$1,357,300	\$1,545,900
Contract Services	\$254,427	\$293,052	\$336,100	\$707,900	\$410,900
Capital Outlay		\$0	\$450,000	\$450,000	\$0
Total Finance:	\$3,203,307	\$2,716,318	\$2,933,650	\$3,598,200	\$3,076,800
Public Information					



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Personnel	\$286,374	\$302,447	\$310,000	\$456,800	\$472,300
Operations and Maintenance	\$51,106	\$71,919	\$72,400	\$154,700	\$86,300
Contract Services	\$126,698	\$75,430	\$291,300	\$195,000	\$248,200
Total Public Information:	\$464,178	\$449,795	\$673,700	\$806,500	\$806,800
Human Resources					
Personnel	\$308,536	\$311,918	\$316,400	\$326,700	\$337,800
Operations and Maintenance	\$35,972	\$35,735	\$54,100	\$53,800	\$62,400
Contract Services	\$61,164	\$35,370	\$43,800	\$48,800	\$68,800
Capital Outlay	\$116	\$997	\$3,000	\$3,000	\$3,000
Total Human Resources:	\$405,788	\$384,020	\$417,300	\$432,300	\$472,000
Information Technology					
Personnel	\$336,726	\$429,464	\$396,900	\$505,000	\$519,600
Operations and Maintenance	\$267,417	\$445,653	\$659,100	\$795,400	\$935,900
Contract Services	\$307,134	\$328,910	\$502,000	\$603,500	\$629,200
Capital Outlay	\$177,449	\$85,353	\$198,900	\$373,000	\$149,600
Total Information Technology:	\$1,088,726	\$1,289,380	\$1,756,900	\$2,276,900	\$2,234,300
City Manager					
City Manager					
Personnel	\$800,875	\$817,540	\$735,100	\$836,900	\$856,000
Operations and Maintenance	\$37,256	\$51,877	\$15,050	\$26,200	\$29,800
Contract Services	\$11,914	\$0	\$40,000	\$70,000	\$70,000
Total City Manager:	\$850,044	\$869,417	\$790,150	\$933,100	\$955,800
Economic Development					
Personnel	\$284,208	\$302,857	\$213,800	\$217,400	\$224,600
Operations and Maintenance	\$34,906	\$32,554	\$33,100	\$27,800	\$28,200
Contract Services	\$107,036	\$80,756	\$62,000	\$105,400	\$121,900
Total Economic Development:	\$426,150	\$416,167	\$308,900	\$350,600	\$374,700
Total City Manager:	\$1,276,195	\$1,285,584	\$1,099,050	\$1,283,700	\$1,330,500
Total General Government:	\$8,693,350	\$8,422,699	\$8,869,650	\$10,440,700	\$9,944,100
Total Expenditures:	\$8,693,350	\$8,422,699	\$8,869,650	\$10,440,700	\$9,944,100



City Manager



Debra Rose
City Manager

The City Manager is responsible for making policy recommendations to the City Council and implementing them as adopted. The City Manager serves as the Chief Executive Officer of the City and is responsible for daily operations and services to the community provided by various City departments. Additional duties include, but are not limited to: (1) Representing the City in legislative and regulatory matters; (2) Overseeing City operations and providing direction to the Executive Management Team, Opportunities Study Area Team, Development Coordination Committee, Parking Management Advisory Committee, and Neighborhood Enhancement Team; (3) Managing environmental issues; (4) Overseeing Annual Budget and Investment Policy; and (5) Working with other agencies to address regional issues.

City Manager: Accomplishments and Initiatives

FISCAL YEAR 2020-21 MAJOR ACCOMPLISHMENTS

1. Provided executive leadership regarding the City's response to the COVID-19 pandemic and use of CARES Act funds.
2. Provided 24-Hour Emergency Operations Center (EOC) operations to respond to the Silverado Fire and Bond Fire.
3. Provide executive leadership in formulating the new Financial Management & Budget Policy, implementing a new Audit Committee comprised of two City Council Members and transitioning to a two-year operating budget.
4. Streamlined administration by combining the Community Services Department and the Management Services Department.
5. Provided executive leadership to secure the closure of numerous illegal marijuana dispensaries.
6. Provided executive leadership regarding developer negotiations on changing a passive park site to a general City site, and terms of an operating memorandum and escrow agreement for the Portola affordable/mixed use project.
7. Provided executive leadership in developing and implementing a Small Business Grant Program, assisting 83 businesses with \$1,000 grants, and increased funding to non-profit grant recipients using the CARES Act CDBG-CV funds.
8. Provided executive leadership during the construction of Portola Park, adding pickleball courts, a volleyball court, tot lot, dog park and other amenities; and renovation of Cherry Park, adding a second universally accessible playground to the community.
9. Provided executive leadership in the formulation and adoption of the City's 2021-28 Strategic Business Plan through an inclusive strategic planning process.

2021-23 MAJOR INITIATIVES

1. Provide executive leadership on development and implementation of a spending plan for the American Rescue Plan Act (ARPA) grant funds and Community Development Block Grant-CARES funds (CDBG-CV).
2. Provide executive leadership to implement the initiatives identified in the City's 2021-28 Strategic Business Plan.
3. Provide executive leadership to collaboratively design and implement economic recovery programs that assist restaurants, hotels, and other businesses in response to COVID-19.
4. Provide executive leadership in assessing the financial feasibility of adding two patrol deputies to Lake Forest Police Services.
5. Provide executive leadership on the redistricting process based upon the 2020 US Census.
6. Provide executive leadership on the expansion of city communication channels such as the City's Government Channel (Cox Channel 851) and radio station (AM 1690).
7. Provide executive leadership on the preparation and submittal of the City's 2021-2028 Housing Element (6th Cycle) to the State Housing and Community Development Department and development of a Mixed-Use Development Zoning Ordinance Amendment.
8. Provide executive leadership to the Southwest Lake Forest Neighborhood Improvement Task Force.
9. Provide executive leadership on the implementation of the adopted Capital Improvement Program.

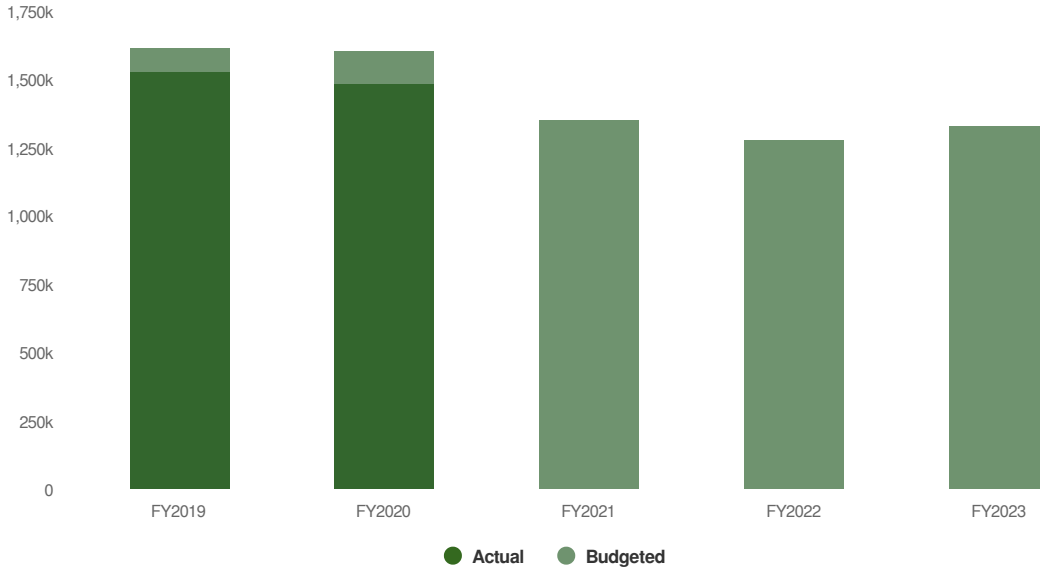


City Manager: Expenditures Summary

\$1,330,500 **\$46,800**

(3.65% vs. prior year)

City Manager Proposed and Historical Budget vs. Actual



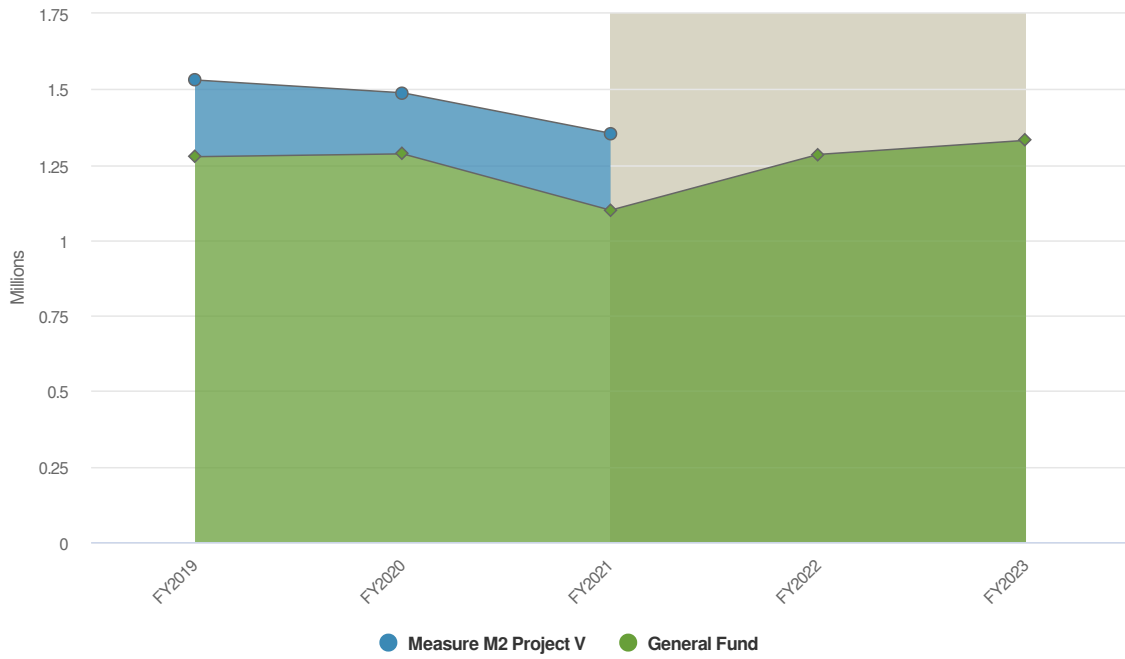
City Manager Expenditures by Division and Expense Type					
City Manager - Division and Expense Type	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
City Manager					
Personnel	\$800,875	\$817,540	\$735,100	\$836,900	\$856,000
Operations and Maintenance	\$37,256	\$51,877	\$15,050	\$26,200	\$29,800
Contract Services	\$11,914	\$0	\$40,000	\$70,000	\$70,000
<i>Total City Manager</i>	\$850,045	\$869,417	\$790,150	\$933,100	\$955,800
Economic Development					
Personnel	\$284,208	\$302,857	\$213,800	\$217,400	\$224,600
Operations and Maintenance	\$289,100	\$234,840	\$287,900	\$27,800	\$28,200
Contract Services	\$107,036	\$80,756	\$62,000	\$105,400	\$121,900
<i>Total Economic Development</i>	\$680,344	\$618,453	\$563,700	\$350,600	\$374,700
Total City Manager	\$1,530,389	\$1,487,870	\$1,353,850	\$1,283,700	\$1,330,500

City Manager Expenditures by Fund					
Funding Sources	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
General Fund	\$1,276,195	\$1,285,584	\$1,099,050	\$1,283,700	\$1,330,500
Measure M2 Project V	\$254,194	\$202,286	\$254,800		
Total All Funds	\$1,530,389	\$1,487,870	\$1,353,850	\$1,283,700	\$1,330,500



City Manager: Expenditures by Fund

Budgeted and Historical Expenditures by Fund

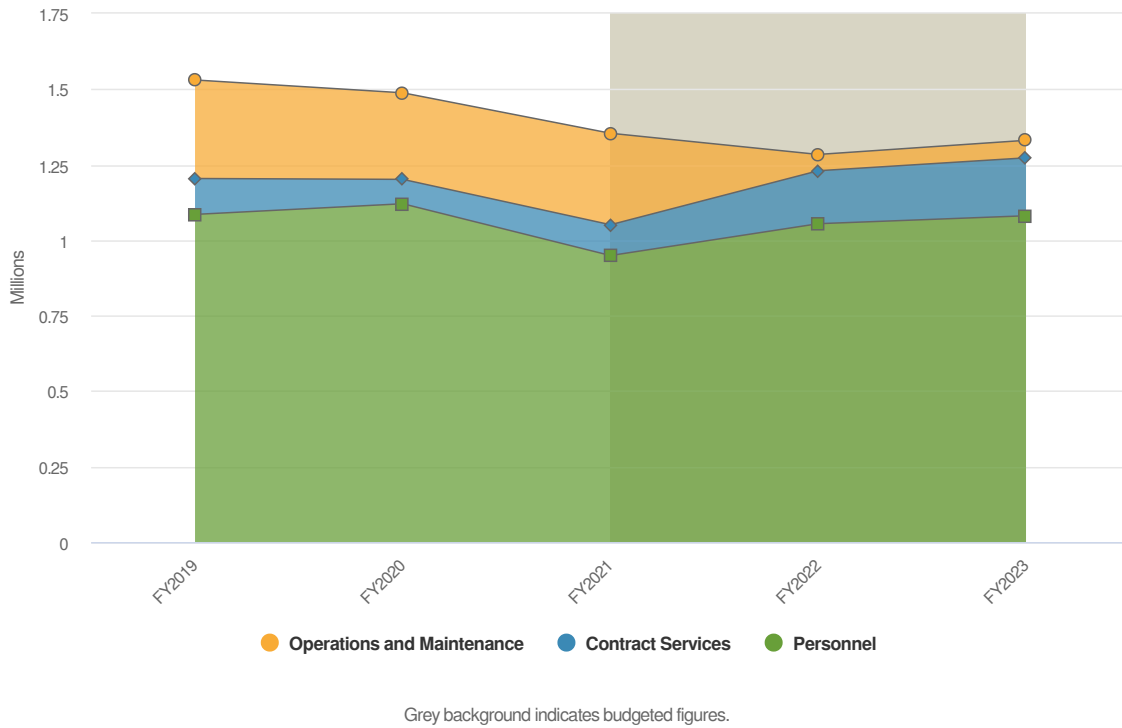


Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Personnel	\$1,085,083	\$1,120,397	\$948,900	\$1,054,300	\$1,080,600
Operations and Maintenance	\$72,162	\$84,431	\$48,150	\$54,000	\$58,000
Contract Services	\$118,950	\$80,756	\$102,000	\$175,400	\$191,900
Total General Fund:	\$1,276,195	\$1,285,584	\$1,099,050	\$1,283,700	\$1,330,500
Measure M2 Project V					
Operations and Maintenance	\$254,194	\$202,286	\$254,800		
Total Measure M2 Project V:	\$254,194	\$202,286	\$254,800		
Total:	\$1,530,389	\$1,487,870	\$1,353,850	\$1,283,700	\$1,330,500

City Manager: Expenditures by Expense Type

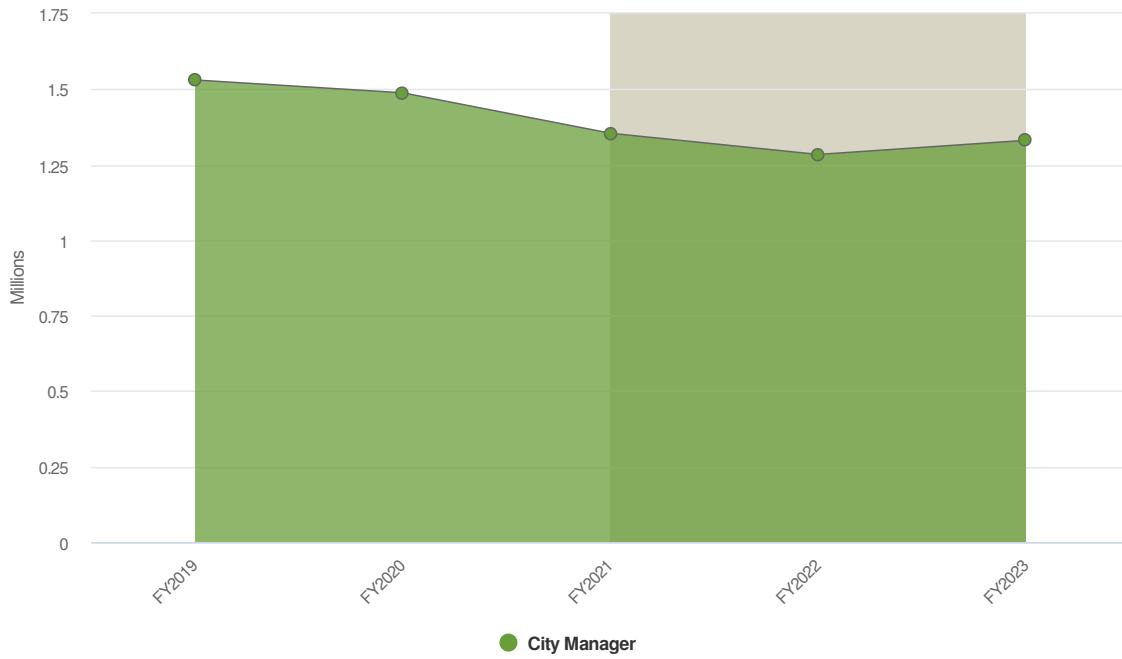
Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel	\$1,085,083	\$1,120,397	\$948,900	\$1,054,300	\$1,080,600
Operations and Maintenance	\$326,356	\$286,717	\$302,950	\$54,000	\$58,000
Contract Services	\$118,950	\$80,756	\$102,000	\$175,400	\$191,900
Total Expense Objects:	\$1,530,389	\$1,487,870	\$1,353,850	\$1,283,700	\$1,330,500

City Manager: Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expenditures					
General Government					
City Manager					
City Manager					
Personnel					
FULL-TIME SALARIES	\$650,467	\$674,892	\$588,500	\$685,000	\$702,000
PART-TIME SALARIES	\$4,872	\$1,901	\$0	\$0	\$0
CELL PHONE ALLOWANCE	\$2,252	\$2,229	\$2,300	\$2,300	\$2,300
MEDICARE	\$9,068	\$9,299	\$8,500	\$9,800	\$10,000
RETIREMENT	\$53,847	\$63,369	\$74,200	\$69,400	\$71,300
RETIREMENT/PART-TIME	\$57	\$36	\$0	\$0	\$0
HEALTH INSURANCE	\$80,312	\$65,814	\$61,600	\$70,400	\$70,400
Total Personnel:	\$800,875	\$817,540	\$735,100	\$836,900	\$856,000
Operations and Maintenance					
INCENTIVE PAY	\$2,250	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$3,746	\$2,810	\$2,300	\$2,500	\$3,000
TRAINING & EDUCATION	\$251	\$25	\$2,300	\$2,300	\$2,300
TRAVEL, CONFERENCES, MEETINGS	\$9,945	\$10,956	\$2,750	\$12,200	\$15,100



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
AUTO ALLOWANCE	\$7,454	\$7,269	\$6,300	\$7,800	\$7,800
MILEAGE REIMBURSEMENT	\$53	\$0	\$300	\$300	\$500
OPERATING SUPPLIES	\$494	\$25,127	\$500	\$500	\$500
PRINTING & DUPLICATION	\$70	\$59	\$100	\$100	\$100
POSTAGE AND DELIVERIES	\$134	\$63	\$100	\$100	\$100
TELEPHONE & OTHER	\$456	\$456	\$400	\$400	\$400
VEHICLE REPLACEMENT	\$6,500	\$0	\$0	\$0	\$0
VEHICLE OPERATION/MAINTENANCE	\$5,903	\$5,111	\$0	\$0	\$0
Total Operations and Maintenance:	\$37,256	\$51,877	\$15,050	\$26,200	\$29,800
Contract Services					
PROF SERV-MISCELLANEOUS		\$0	\$0	\$20,000	\$20,000
CONSULTING SERVICES-GENERAL	\$11,914	\$0	\$40,000	\$50,000	\$50,000
Total Contract Services:	\$11,914	\$0	\$40,000	\$70,000	\$70,000
Total City Manager:	\$850,044	\$869,417	\$790,150	\$933,100	\$955,800
Economic Development					
Personnel					
FULL-TIME SALARIES	\$205,560	\$229,888	\$154,500	\$150,900	\$156,900
PART-TIME SALARIES	\$26,234	\$18,904	\$13,100	\$14,500	\$15,000
MEDICARE	\$3,224	\$3,441	\$2,300	\$2,200	\$2,300
MEDICARE - PART-TIME			\$200	\$200	\$200
RETIREMENT	\$16,735	\$17,453	\$17,100	\$14,200	\$14,800
RETIREMENT/PART-TIME	\$331	\$263	\$200	\$200	\$200
HEALTH INSURANCE	\$32,125	\$32,907	\$26,400	\$35,200	\$35,200
Total Personnel:	\$284,208	\$302,857	\$213,800	\$217,400	\$224,600
Operations and Maintenance					
INCENTIVE PAY	\$1,500	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$5,729	\$6,074	\$6,600	\$6,600	\$6,600
TRAINING & EDUCATION	\$493	\$385	\$800	\$1,000	\$1,000
TRAVEL, CONFERENCES, MEETINGS	\$926	\$692	\$200	\$3,000	\$3,200
AUTO ALLOWANCE	\$3,000	\$2,885	\$3,000	\$0	\$0
MILEAGE REIMBURSEMENT	\$184	\$52	\$300	\$300	\$400
OPERATING SUPPLIES	\$210	\$59	\$500	\$500	\$500
PRINTING & DUPLICATION	\$0	\$0	\$500	\$500	\$500
POSTAGE AND DELIVERIES	\$7,176	\$6,893	\$5,000	\$5,000	\$5,000
SUBSCRIPTIONS & BOOKS	\$8,632	\$8,460	\$8,900	\$8,900	\$9,000
SOFTWARE LICENCES/MTCE	\$5,283	\$5,382	\$5,600	\$0	\$0
WEBSITE UPDATE SERVICES	\$1,772	\$1,671	\$1,700	\$2,000	\$2,000
PROJECT V EXPENDITURES	\$254,194	\$202,286	\$254,800		
Total Operations and Maintenance:	\$289,100	\$234,840	\$287,900	\$27,800	\$28,200



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Contract Services					
PROF SERV-ECONOMIC DEVELOPMENT	\$102,881	\$76,852	\$53,000	\$60,400	\$101,900
PROF SERV-MISCELLANEOUS		\$0	\$0	\$15,000	\$0
PROF SERV-COMMUNICATIONS	\$4,156	\$3,904	\$9,000	\$30,000	\$20,000
Total Contract Services:	\$107,036	\$80,756	\$62,000	\$105,400	\$121,900
Total Economic Development:	\$680,345	\$618,453	\$563,700	\$350,600	\$374,700
Total City Manager:	\$1,530,389	\$1,487,870	\$1,353,850	\$1,283,700	\$1,330,500
Total General Government:	\$1,530,389	\$1,487,870	\$1,353,850	\$1,283,700	\$1,330,500
Total Expenditures:	\$1,530,389	\$1,487,870	\$1,353,850	\$1,283,700	\$1,330,500

Information Technology



Doug McBratney
I.T. Manager

The City Manager's Office includes the Information Technology (IT) Division.

Information Technology: Accomplishments and Initiatives

FISCAL YEAR 2020-21 MAJOR ACCOMPLISHMENTS

1. Reduced IT costs by consolidating services into a new Master IT Services Agreement and onboarded a new IT Services provider.
2. Completed a major upgrade of the EnerGov permitting system used by the Building, Planning, Code Enforcement, Water Quality, and Engineering Divisions to improve system stability and performance.
3. Provided essential technology support for the City's two Emergency Operations Center activations including new online evacuation maps, phone hotline, operations staff call tree, audio-visual troubleshooting, and PC/monitor
4. Conducted an overhaul of the Sports Park CCTV system, and added the Sports Park, Skate Park, Heroes Park, and El Toro Park to the Civic Center's CCTV monitoring system to improve security and site visibility.
5. Prevented any successful cyber intrusions of the City network through consistent application of IT security practices and policies, such as account auditing, phishing simulations, and security awareness training.

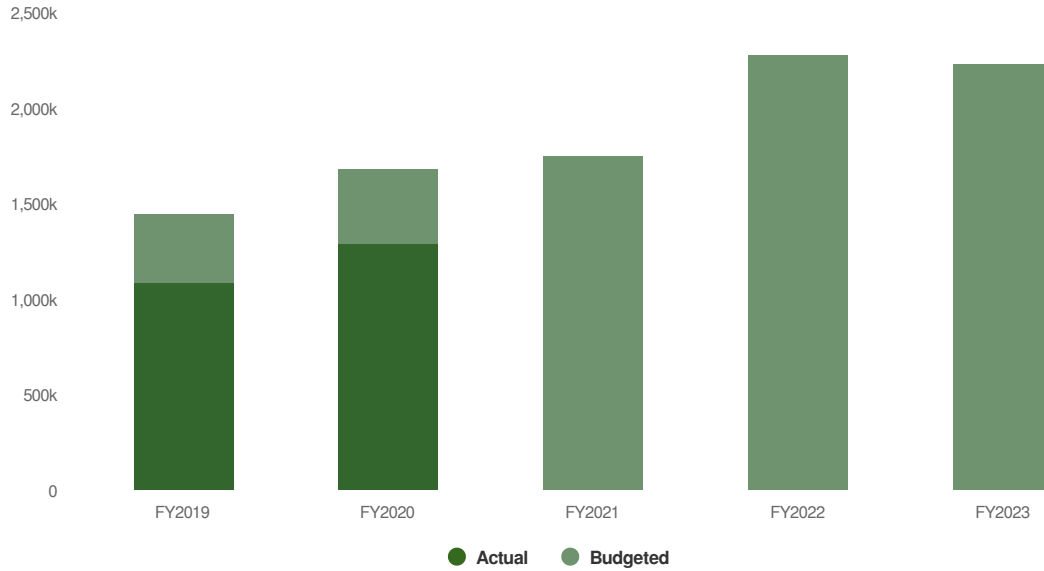
2021-23 MAJOR INITIATIVES

1. Integrate telephone and conferencing capabilities for all city facilities.
2. Deploy advanced endpoint protection to provide better phishing and anti-virus protection, reducing the risk of cyber-attack and improving productivity.
3. Deploy Microsoft Sharepoint and Teams, leveraging the City's existing Office 365 licensing to improve staff communication, efficiency, and project management.
4. Award a contract for low voltage system maintenance to include audio-visual and security systems to improve system reliability and response times.
5. Improve equipment inventory management by deploying a cloud inventory system, with barcode, QR code, and the user of cell phones as scanners.
6. Upgrade the City's data storage system to add needed additional capacity and provide cost-effective storage options for infrequently accessed data.
7. Procure and install a "next-generation" firewall with advanced features such as integrated intrusion prevention and cloud-delivered threat intelligence.

Information Technology: Expenditures Summary

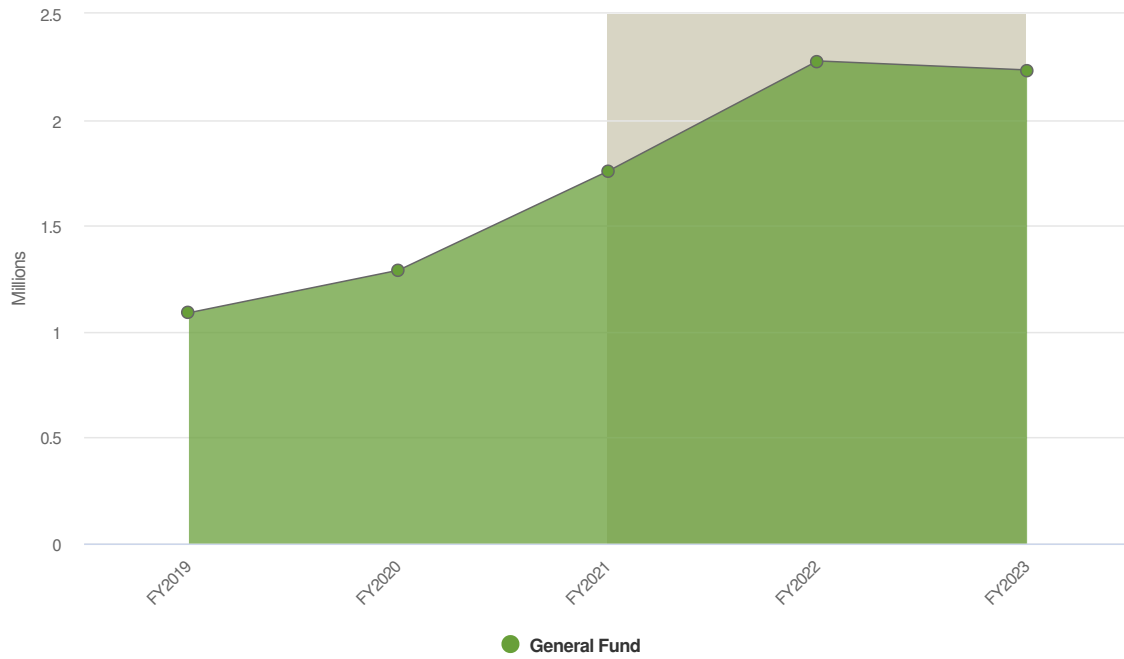
\$2,234,300 **-\$42,600**
(-1.87% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



Information Technology: Expenditures by Fund

Budgeted and Historical Expenditures by Fund

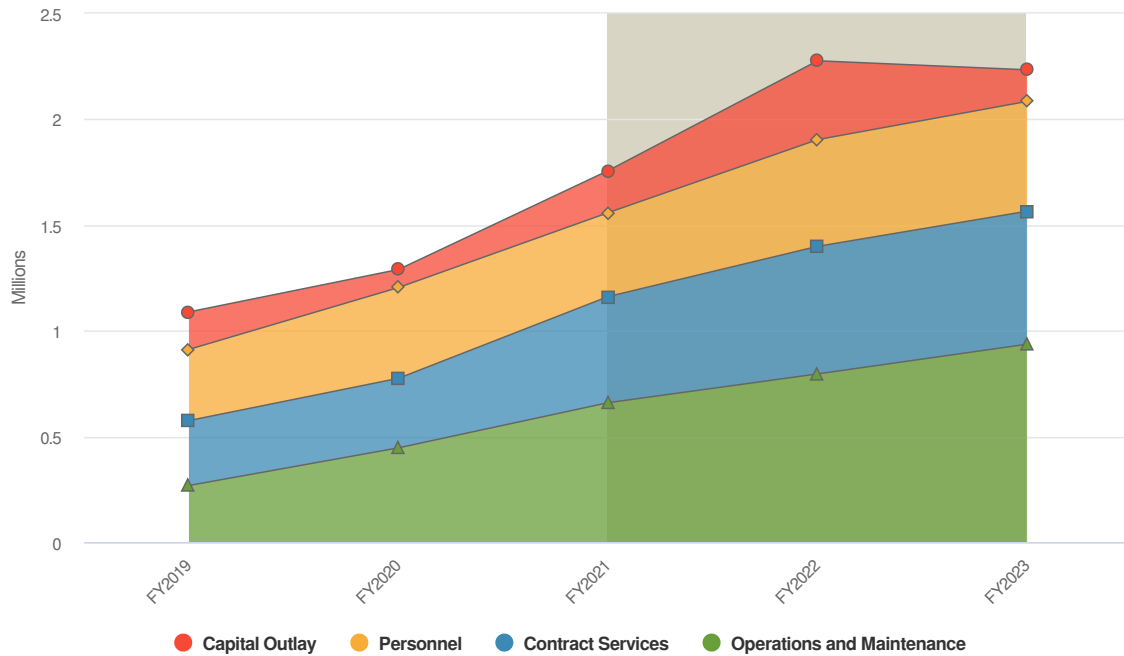


Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Personnel	\$336,726	\$429,464	\$396,900	\$505,000	\$519,600
Operations and Maintenance	\$267,417	\$445,653	\$659,100	\$795,400	\$935,900
Contract Services	\$307,134	\$328,910	\$502,000	\$603,500	\$629,200
Capital Outlay	\$177,449	\$85,353	\$198,900	\$373,000	\$149,600
Total General Fund:	\$1,088,726	\$1,289,380	\$1,756,900	\$2,276,900	\$2,234,300

Information Technology: Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel					
FULL-TIME SALARIES	\$273,410	\$341,354	\$310,900	\$392,300	\$405,500
CELL PHONE ALLOWANCE	\$108	\$0	\$100	\$0	\$0
MEDICARE	\$3,718	\$4,566	\$4,500	\$5,700	\$5,800
RETIREMENT	\$22,526	\$29,228	\$28,600	\$36,600	\$37,900
HEALTH INSURANCE	\$36,964	\$54,317	\$52,800	\$70,400	\$70,400
Total Personnel:	\$336,726	\$429,464	\$396,900	\$505,000	\$519,600
Operations and Maintenance					
INCENTIVE PAY	\$1,725	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$0	\$130	\$800	\$800	\$800
TRAINING & EDUCATION	\$4,020	\$0	\$9,200	\$11,600	\$11,600
TRAVEL, CONFERENCES, MEETINGS	\$3,159	\$2,034	\$0	\$0	\$0
AUTO ALLOWANCE	\$4,440	\$4,469	\$3,000	\$3,000	\$3,000
SUBSCRIPTIONS & BOOKS	\$15,898	\$14,408	\$3,900	\$4,700	\$4,700
TELEPHONE & OTHER	\$11,158	\$8,446	\$0	\$0	\$0
TELEPHONE		\$23,289	\$123,000	\$130,700	\$130,700
INTERNET		\$27,764	\$30,800	\$54,800	\$33,800
CABLE TV SERVICES		\$1,743	\$7,200	\$9,100	\$9,100



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
BUILDING ACCESS SECURITY		\$9,729	\$9,600	\$9,600	\$9,600
FIRE ALARM MONITORING		\$2,700	\$0	\$0	\$0
SECURITY CAMERA MAINT & REPAIR		\$31,550	\$67,600	\$67,000	\$67,000
EQUIPMENT RENTALS/LEASES	\$45,357	\$26,151	\$32,000	\$28,000	\$29,000
EQUIPMENT MAINTENANCE	\$2,055	\$0	\$34,000	\$50,000	\$52,000
COMPUTER MAINTENANCE & SUPPLY	\$46,743	\$62,168	\$52,000	\$52,000	\$59,500
SOFTWARE LICENCES/MTCE	\$118,783	\$186,594	\$237,600	\$311,700	\$458,700
WEBSITE UPDATE SERVICES	\$14,079	\$44,476	\$48,400	\$52,400	\$56,400
CHARGEPOINT MAINTENANCE FEES		\$0		\$10,000	\$10,000
Total Operations and Maintenance:	\$267,417	\$445,653	\$659,100	\$795,400	\$935,900
Contract Services					
PROF SERV-RECORDS MANAGEMENT	\$2,700	\$0	\$0	\$0	\$0
PROF SERV-INFORMATION SYSTEM	\$296,287	\$320,077	\$497,200	\$598,700	\$624,200
PROF SERVICES-PRINT MANAGEMENT	\$8,147	\$8,832	\$4,800	\$4,800	\$5,000
Total Contract Services:	\$307,134	\$328,910	\$502,000	\$603,500	\$629,200
Capital Outlay					
EQUIPMENT	\$68,384	\$51,601	\$147,500	\$291,500	\$98,000
COMPUTERS	\$51,488	\$33,305	\$44,000	\$46,500	\$44,000
COMPUTER SOFTWARE	\$57,576	\$448	\$7,400	\$35,000	\$7,600
Total Capital Outlay:	\$177,449	\$85,353	\$198,900	\$373,000	\$149,600
Total Expense Objects:	\$1,088,726	\$1,289,380	\$1,756,900	\$2,276,900	\$2,234,300



City Clerk



Lisa Berglund
City Clerk

The City Clerk is one of a few positions that are required by State statute. The specific responsibilities of the City Clerk are identified in the California Government Code and Election Code. The City Clerk's department is responsible for staffing the City Council, City Commissions, and the City Council Audit Committee, including preparing agendas, recording actions, and the posting and publishing of public notices as required by law.

The City Clerk is the Political Reform Filing Officer for statements of economic interests and campaign finance forms and is responsible for the coordination and consolidation with the Orange County Registrar Recorder / County Clerk of City elections comprising five elected offices and approximately 52,361 registered voters.

In addition, the City Clerk's Department is responsible for the processing and attestation of all city contracts, and the safeguarding and preservation of the City's permanent records. Furthermore, the City Clerk ensures compliance with the California's Public Records Act.

In addition, the City Clerk administers the Oaths of Office, accepts applications for U.S. Passports, provides notary service to the public; accepts and processes claims, summons, and subpoenas, maintains custody of the City Seal, prepares the Commissions roster, the annual City calendar and oversees the front reception and the City's general information telephone line.

City Clerk: Accomplishments and Initiatives

FISCAL YEAR 2020-21 MAJOR ACCOMPLISHMENTS

1. Carried out safety protocols in response to the COVID-19 pandemic to safeguard the public, elected and appointed officials, and employees.
2. Facilitated remote access to City Council meetings and public comment via voice mail or email when public health mandates prevented large indoor gatherings and in-person attendance of public meetings.
3. Conducted the November 3, 2020, General Municipal Election, finalizing the transition to City Council District representation.
4. Filled the vacancies of the Assistant City Clerk and Administrative Specialist and onboarded new front desk staff.
5. Provided Clerk services to the City Council, three City Commissions, and new Audit Committee.
6. Managed public records, including completing inventory of records room and accessing documents previously stored offsite, and conducted training on public records management.
7. Supervised migration of public records from previous agenda management software to PrimeGov.

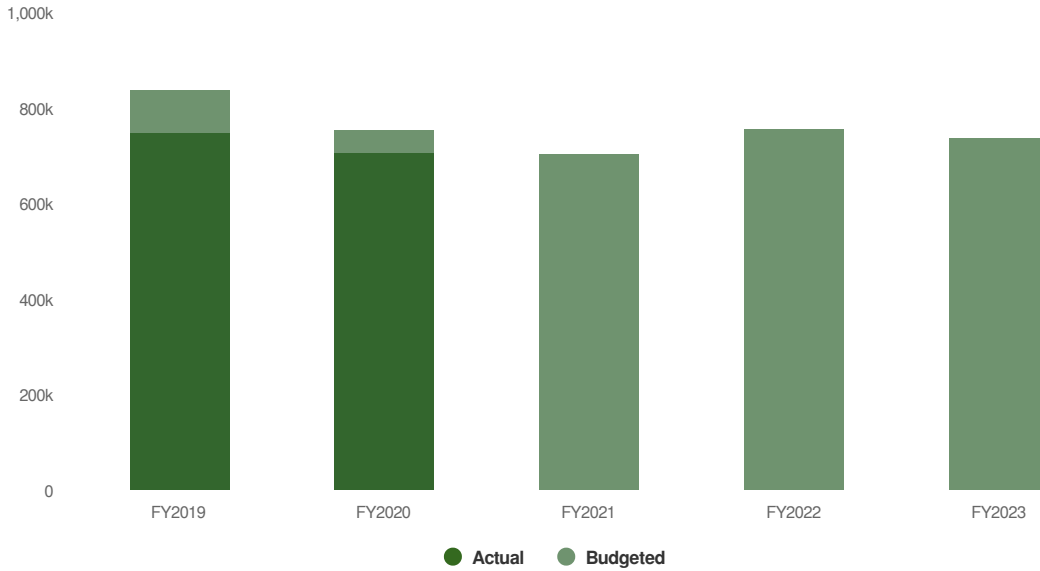
2021-23 MAJOR INITIATIVES

1. Engage the community in the redistricting process based upon 2020 US Census.
2. Oversee demographer services in the creation of new City Council Districts for the 2022 Municipal Election.
3. Oversee the nomination period for districts 2,3, and 4 leading to the November 3, 2022, General Municipal Election.
4. Procure and implement a new document retention system to increase public access to City records.
5. Procure and implement a new document imaging system.
6. Continue optimization of City Clerk Office processes to ensure high quality services for the public, City Council, and staff.
7. Update the City's Retention Schedule.

City Clerk: Expenditures Summary

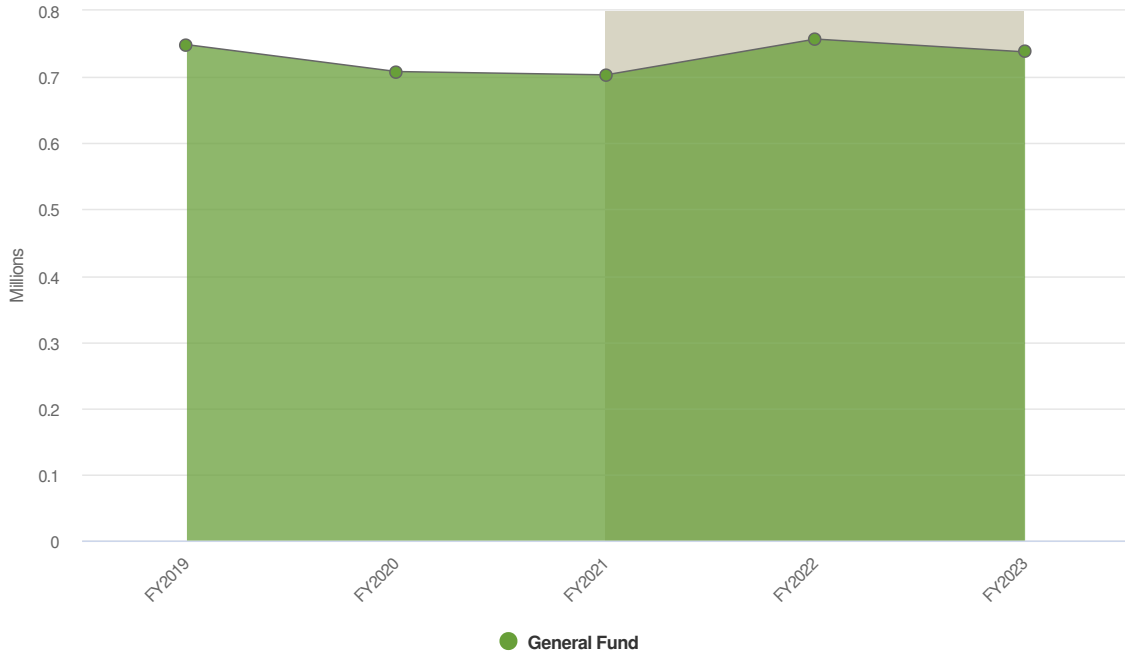
\$737,700 **-\$19,400**
(-2.56% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual



City Clerk: Expenditures by Fund

Budgeted and Historical Expenditures by Fund

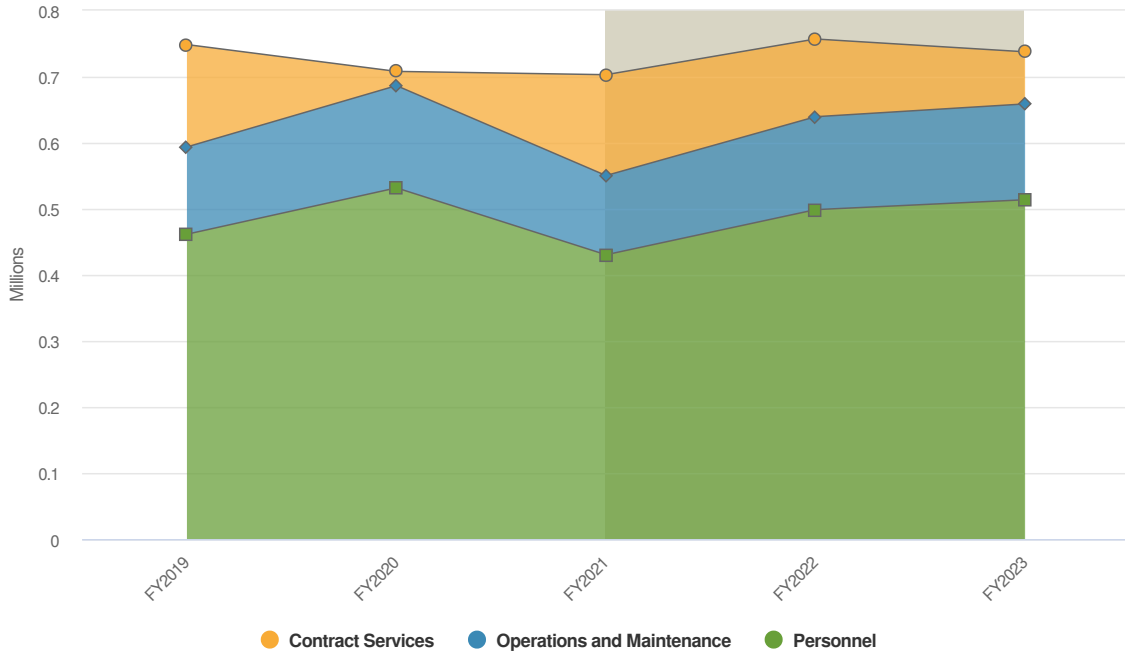


Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Personnel	\$461,512	\$531,700	\$430,400	\$498,700	\$513,700
Operations and Maintenance	\$132,184	\$154,763	\$119,950	\$140,700	\$145,100
Contract Services	\$154,959	\$21,578	\$152,700	\$117,700	\$78,900
Total General Fund:	\$748,654	\$708,041	\$703,050	\$757,100	\$737,700

City Clerk: Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel					
FULL-TIME SALARIES	\$316,172	\$407,804	\$318,300	\$337,800	\$351,200
OVERTIME	\$5,817	\$396	\$5,200	\$12,000	\$12,000
PART-TIME SALARIES				\$39,500	\$39,500
TEMPORARY PERSONNEL	\$28,415	\$0	\$0	\$0	\$0
CELL PHONE ALLOWANCE	\$166	\$350	\$400	\$400	\$400
MEDICARE	\$4,375	\$5,474	\$4,700	\$4,800	\$5,100
MEDICARE - PART-TIME				\$600	\$600
RETIREMENT	\$26,256	\$35,409	\$31,400	\$32,600	\$33,900
RETIREMENT/PART-TIME		\$0	\$0	\$600	\$600
HEALTH INSURANCE	\$80,312	\$82,268	\$70,400	\$70,400	\$70,400
Total Personnel:	\$461,512	\$531,700	\$430,400	\$498,700	\$513,700
Operations and Maintenance					
INCENTIVE PAY	\$2,813	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$66,815	\$68,559	\$51,950	\$69,400	\$70,600
TRAINING & EDUCATION	\$4,406	\$2,766	\$4,900	\$3,000	\$2,400
TRAVEL, CONFERENCES, MEETINGS	\$6,435	\$6,063	\$6,800	\$2,000	\$2,000
AUTO ALLOWANCE	\$2,215	\$4,575	\$4,800	\$4,800	\$4,800



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
MILEAGE REIMBURSEMENT	\$150	\$135	\$300	\$500	\$300
OPERATING SUPPLIES	\$1,933	\$3,404	\$2,500	\$2,500	\$2,500
SPECIAL SUPPLIES	\$4,466	\$4,483	\$3,500	\$3,500	\$3,500
PRINTING & DUPLICATION	\$869	\$1,508	\$1,000	\$500	\$500
LEGAL ADVERTISING	\$17,804	\$30,102	\$20,000	\$20,000	\$20,000
POSTAGE AND DELIVERIES	\$77	\$156	\$300	\$300	\$300
SUBSCRIPTIONS & BOOKS	\$1,167	\$1,380	\$2,100	\$1,500	\$2,500
EQUIPMENT MAINTENANCE		\$0	\$0	\$200	\$200
COMPUTER MAINTENANCE & SUPPLY	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
SOFTWARE LICENCES/MTCE	\$13,034	\$21,631	\$11,800	\$22,500	\$25,500
Total Operations and Maintenance:	\$132,184	\$154,763	\$119,950	\$140,700	\$145,100
Contract Services					
PROF SERV-OTHER	\$7,078	\$0	\$0	\$15,000	\$0
PROF SERV-ELECTIONS	\$112,045	\$780	\$98,000	\$70,000	\$47,700
CITIZENS ACADEMY	\$3,594	\$4,125	\$0	\$0	\$0
PROF SERV-CODIFICATION	\$2,736	\$5,463	\$6,000	\$7,000	\$6,000
PROF SERV-RECORDS MANAGEMENT	\$29,507	\$11,210	\$48,700	\$25,700	\$25,200
Total Contract Services:	\$154,959	\$21,578	\$152,700	\$117,700	\$78,900
Total Expense Objects:	\$748,654	\$708,041	\$703,050	\$757,100	\$737,700



City Attorney



Mal Richardson
City Attorney

The City Attorney acts as legal advisor to the City Council, City Manager, City departments, commissions, committees, and boards. The City Attorney prepares or approves as to legal form all proposed City ordinances, resolutions, agreements, contracts, deeds, and other legal documents. The City Attorney also represents the City in all litigation in which the City is involved and prosecutes violations of City laws.

City Attorney: Accomplishments and Initiatives

FISCAL YEAR 2020-21 MAJOR ACCOMPLISHMENTS

1. Provided staff with legal guidance on all aspects of the City's response to the novel coronavirus pandemic, including the following:
 - a. Brown Act compliance and running meetings and taking public comment electronically.
 - b. Labor and employment issues, including assisting in drafting new policies related to leave.
 - c. Guidance related to FEMA reimbursement and recovery of COVID-related costs.
 - d. Guidance related to the process of reopening City Hall and City Council meetings including temperature screenings.
2. Continued implementation and development of new residential neighborhood projects, including occupancy and mapping on approved developments.
3. Provided staff with legal guidance on complex development and land use issues related to the Baldwin projects, including the following:
 - a. Negotiated terms of operating memorandum and escrow agreement for the Portola affordable/mixed use project.
 - b. Provided guidance regarding subdivision map amendments, enforcement of conditions of approval, and development timing for the Portola Northeast project.
4. Provided legal guidance on and drafted legal documents for park sites on the Serrano Summit project, including changing the passive park from a park site to a general City site.
5. Provided legal guidance to the City regarding reuse and redevelopment of the Arbors, including negotiations with Bru Brill and documents related to the Surplus Lands Act.
6. Secured the closure of numerous illegal marijuana dispensaries using proactive and novel legal strategies.
7. Provided legal and strategic guidance regarding threats of litigation related to homeless issues.
8. Provided ongoing legal expertise and guidance related to water quality violations associated with the Portola development, saving the City from potentially high levels of liability.
9. Provided the City with guidance regarding AB5, including revising standard City contracts to comply with new legal requirements.
10. Assisted staff in drafted ordinances to clean up the Municipal Code, including revisions to provisions related to donation collection boxes and accessory dwelling units to comply with State and Federal law.
11. Provided staff with legal direction regarding implementation of temporary outdoor use permit, allowing restaurants and other service businesses to operate in parking lots and on sidewalks during the pandemic.
12. Provided public works staff with specialized guidance regarding Proposition 218 and waste issues related to the State's new organics laws and renegotiations with CR&R.
13. Provided legal guidance on all aspects of the Mountain View affordable housing project, including CEQA entitlements, and low-income issues.
14. Provided guidance regarding community choice energy, including drafting and adopting documents joining and exiting the Orange County Power Authority.

2021-23 MAJOR INITIATIVES

1. Continue to assist City in real estate transactions relating to acquisition and construction of new residential neighborhoods and public facilities in the surrounding areas.
2. Continue work on project-level review of new neighborhood projects required for construction of residential units and cash flow for public facilities.
3. Support City in economic development and housing initiatives, including completing negotiations for Housing Authority parcels.
4. Continue providing legal guidance and litigation counsel related to illegal marijuana dispensaries.
5. Provide guidance to the City regarding local and regional homeless issues, including possible provision of supportive and transitional housing.
6. Provide legal and land use guidance regarding general plan and zoning amendments to support redevelopment and reuse opportunities.
7. Continue to provide successful litigation support when issues arise that could impact the community.
8. Provide creative solutions to housing issues, including the provision of workforce housing.

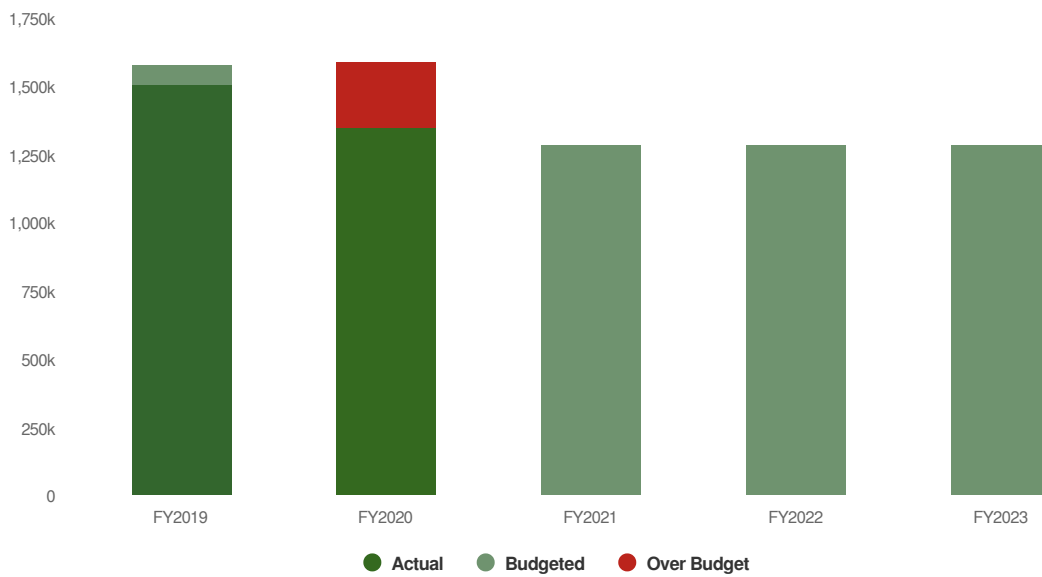


- 9. Provide comprehensive review and updates of City contract templates.
- 10. Provide continuing guidance related to potential conflicts of interest and Fair Political Practices Commission-related issues.
- 11. Provide ongoing advice regarding wireless issues, including 5G and amendments to the City's wireless ordinance.
- 12. Provide advice and legal support related to proper management and expenditure of federal funds and associated COVID-relief.
- 13. Provide legal support related to the reuse and redevelopment of the Arbors.

City Attorney: Expenditures Summary

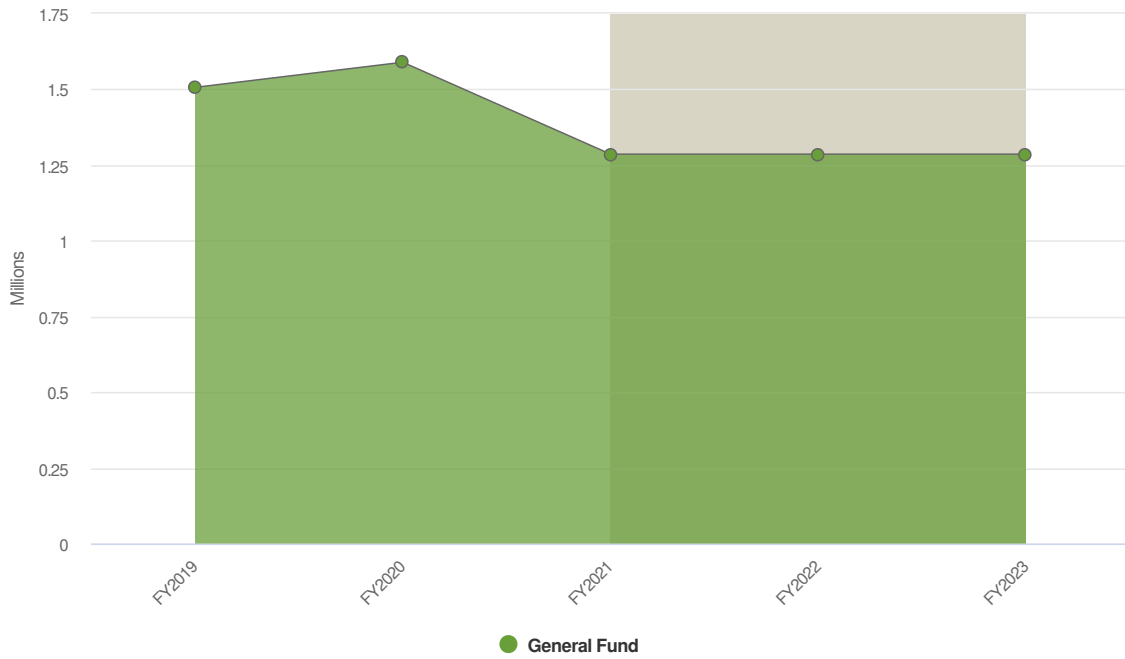
\$1,286,000 **\$0**
(0% vs. prior year)

City Attorney Proposed and Historical Budget vs. Actual



City Attorney: Expenditures by Fund

Budgeted and Historical Expenditures by Fund

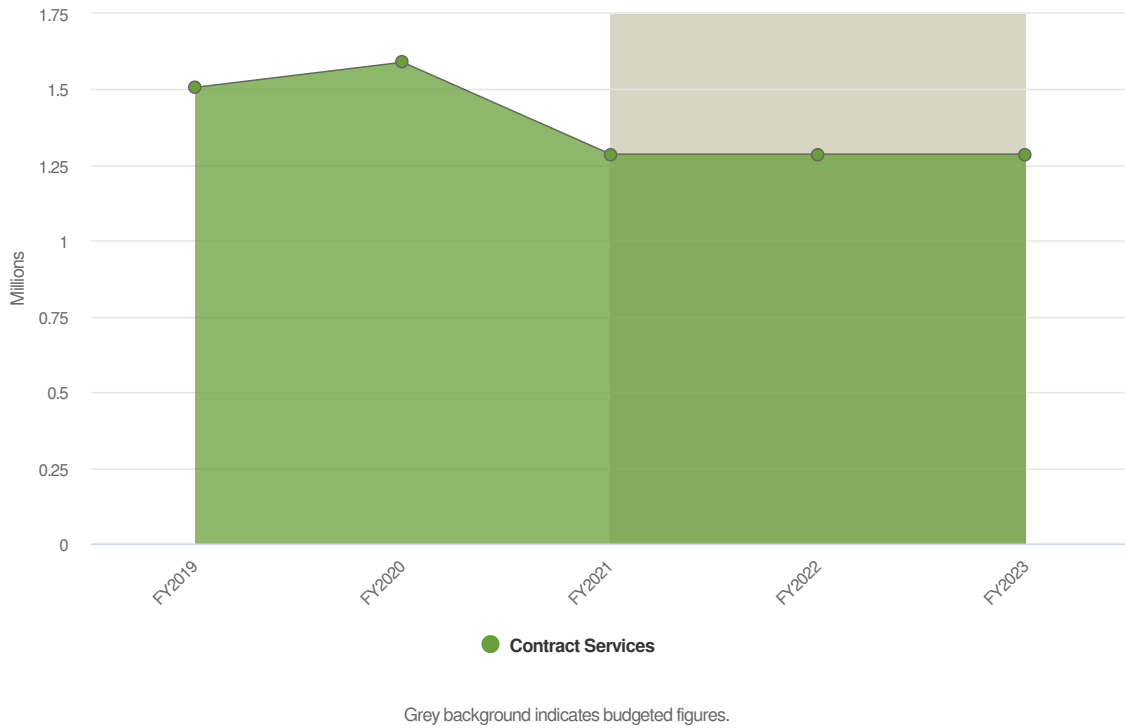


Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Contract Services	\$1,506,503	\$1,589,561	\$1,286,000	\$1,286,000	\$1,286,000
Total General Fund:	\$1,506,503	\$1,589,561	\$1,286,000	\$1,286,000	\$1,286,000

City Attorney: Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Contract Services					
LEGAL-NPDES	\$83,273	\$45,084	\$40,000	\$40,000	\$40,000
PROF SERV-LEGAL	\$899,548	\$1,016,238	\$931,000	\$931,000	\$931,000
PROF SERV-OUTSIDE LEGAL	\$70,208	\$43,497	\$50,000	\$50,000	\$50,000
PROF SERV-MISCELLANEOUS	\$0	\$0	\$5,000	\$5,000	\$5,000
LEGAL SETTLEMENT	\$260,000	\$0	\$0	\$0	\$0
REIMBURSABLE LEGAL	\$193,473	\$484,742	\$260,000	\$260,000	\$260,000
Total Contract Services:	\$1,506,503	\$1,589,561	\$1,286,000	\$1,286,000	\$1,286,000
Total Expense Objects:	\$1,506,503	\$1,589,561	\$1,286,000	\$1,286,000	\$1,286,000

Finance



Kevin Shirah
Director of Finance / City Treasurer

The Finance Department is responsible for a variety of functions including financial reporting, accounting, budgeting, payroll, accounts payable, investments, contract administration, purchasing, risk management, and long-term debt administration.

Finance: Accomplishments and Initiatives

FISCAL YEAR 2020-21 MAJOR ACCOMPLISHMENTS

1. Prepared new Financial Management and Budgeting Policy for City Council adoption.
2. Presented quarterly financials and Comprehensive Annual Financial Report to the newly formed Audit Committee.
3. Developed and executed spending plan for CARES Act funds.
4. Managed the update of the City's General Fund Risk Reserve Analysis and recommended a new Target and Minimum Reserve Level for City Council adoption.
5. Continued to provide financial management and guidance for public and private projects including tracking the Opportunities Study Area Financial Model to account for all impact fees and performing the accounting for the acceptance of developer constructed infrastructure and other capital related assets.
6. Continued to provide financial management and guidance regarding the City's Pension and Other Post-Employment Benefit Obligations.

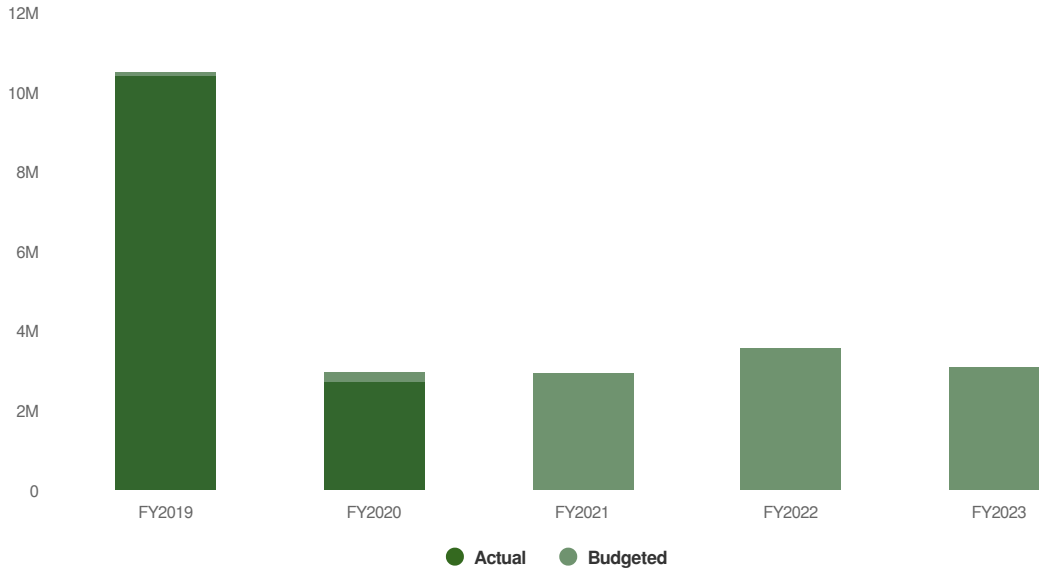
2021-2023 MAJOR INITIATIVES

1. Develop and execute a spending plan for the American Rescue Plan Act (ARPA) grant funds.
2. Collaborate with the Audit Committee to develop a policy for appropriating one-time revenues.
3. Collaborate with the Audit Committee to review services that obligate at least 1% of the General Fund budget.
4. Complete a needs assessment for a financial management and accounting system.
5. Continue asset management inventory and condition assessment program development.
6. Update the City's Purchasing and Contracting Guidelines.
7. Continue to provide financial management and guidance for public and private projects including tracking the Opportunities Study Area Financial Model to account for all impact fees and performing the accounting for the acceptance of developer constructed infrastructure and other capital related assets.
8. Continue to provide financial management and guidance regarding the City's Pension and Other Post-Employment Benefit Obligations.

Finance: Expenditures Summary

\$3,076,800 - \$521,400
 (-14.49% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

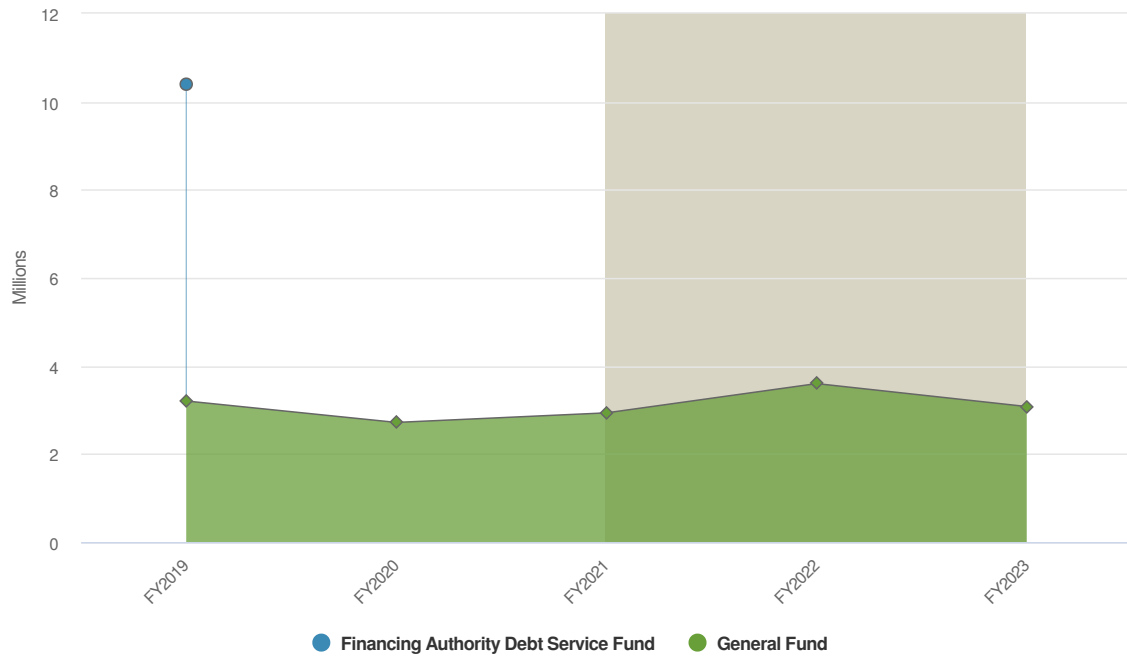


Finance Expenditures by Division and Expense Type					
Finance - Division and Expense Type	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
Non-Departmental Division					
Personnel	\$3,119	\$5,224	\$44,800	\$68,800	\$75,000
Operations and Maintenance	\$1,979,284	\$1,368,640	\$939,600	\$1,067,200	\$1,100,800
Contract Services	\$6,355	\$31,335	\$0	\$0	\$0
<i>Total Non-Departmental Division</i>	\$1,988,758	\$1,405,199	\$984,400	\$1,136,000	\$1,175,800
Finance					
Personnel	\$818,469	\$903,552	\$935,700	\$1,014,200	\$1,045,000
Operations and Maintenance	\$148,006	\$145,850	\$227,450	\$290,100	\$445,100
Debt Service	\$7,193,603	\$0	\$0		
Contract Services	\$248,073	\$261,717	\$336,100	\$707,900	\$410,900
Capital Outlay		\$0	\$450,000	\$450,000	\$0
<i>Total Finance</i>	\$8,408,151	\$1,311,119	\$1,949,250	\$2,462,200	\$1,901,000
Total Finance	\$10,396,909	\$2,716,318	\$2,933,650	\$3,598,200	\$3,076,800
Finance Expenditures by Fund					
Funding Sources	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
General Fund	\$3,203,307	\$2,716,318	\$2,933,650	\$3,598,200	\$3,076,800
Financing Authority Debt Service Fund	\$7,193,603	\$0	\$0		
Total All Funds	\$10,396,910	\$2,716,318	\$2,933,650	\$3,598,200	\$3,076,800



Finance: Expenditures by Fund

Budgeted and Historical Expenditures by Fund

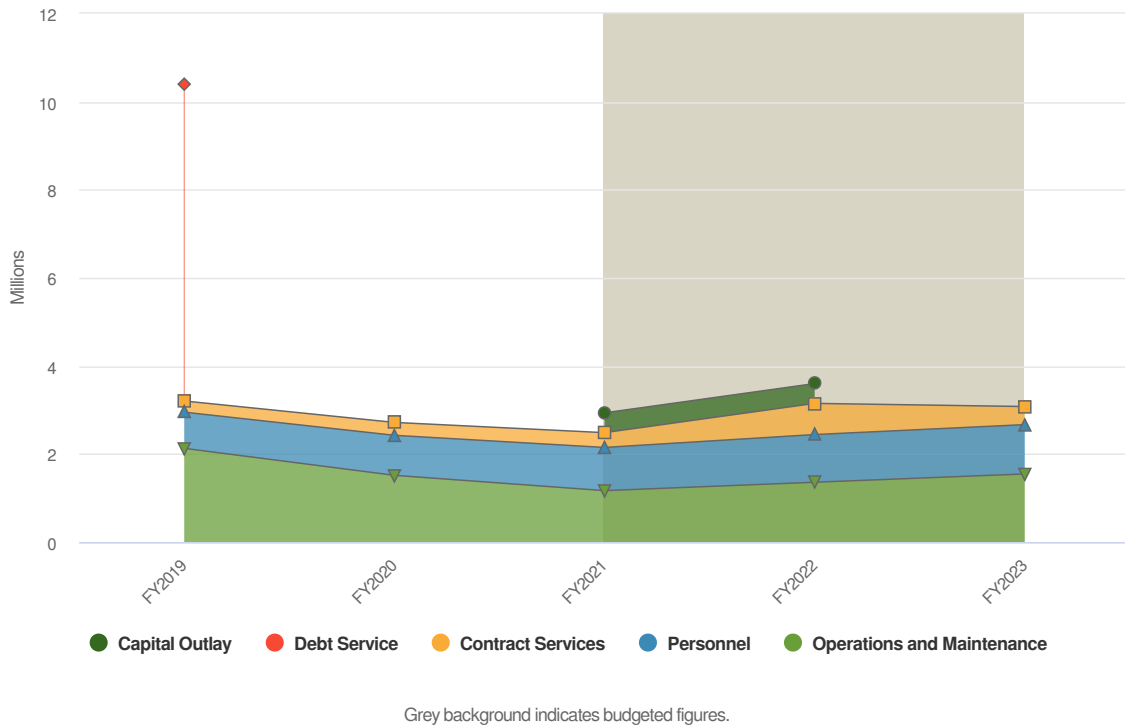


Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Personnel	\$821,589	\$908,776	\$980,500	\$1,083,000	\$1,120,000
Operations and Maintenance	\$2,127,291	\$1,514,490	\$1,167,050	\$1,357,300	\$1,545,900
Contract Services	\$254,427	\$293,052	\$336,100	\$707,900	\$410,900
Capital Outlay		\$0	\$450,000	\$450,000	\$0
Total General Fund:	\$3,203,307	\$2,716,318	\$2,933,650	\$3,598,200	\$3,076,800
Financing Authority Debt Service Fund					
Debt Service	\$7,193,603	\$0	\$0		
Total Financing Authority Debt Service Fund:	\$7,193,603	\$0	\$0		
Total:	\$10,396,910	\$2,716,318	\$2,933,650	\$3,598,200	\$3,076,800

Finance: Expenditures by Expense Type

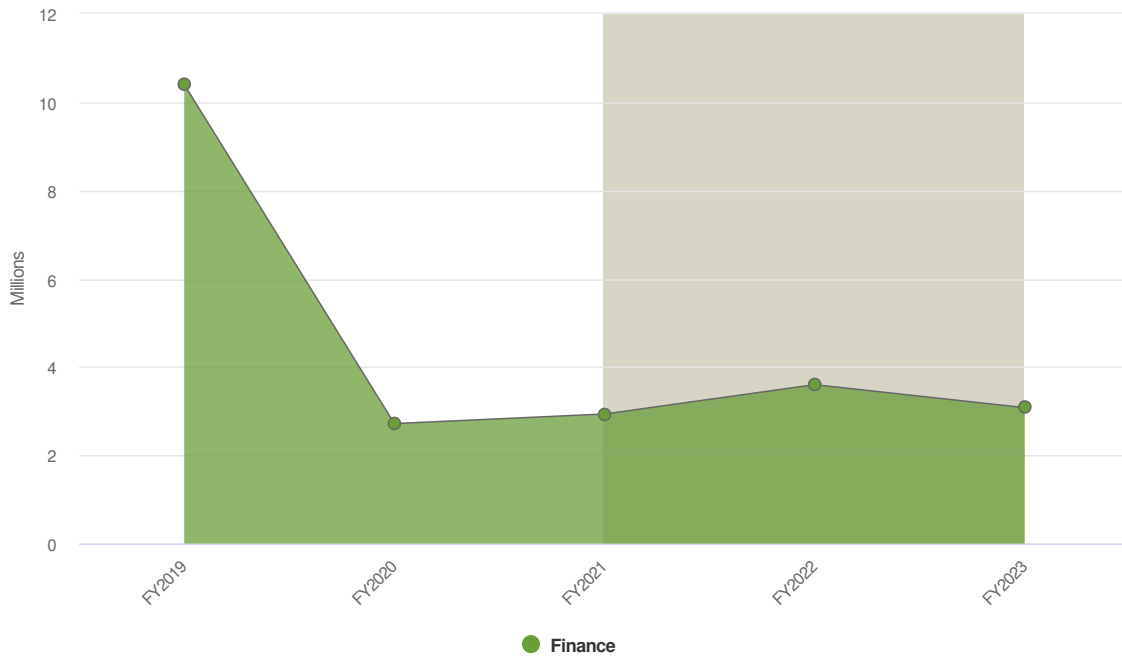
Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel	\$821,589	\$908,776	\$980,500	\$1,083,000	\$1,120,000
Operations and Maintenance	\$2,127,291	\$1,514,490	\$1,167,050	\$1,357,300	\$1,545,900
Debt Service	\$7,193,603	\$0	\$0		
Contract Services	\$254,427	\$293,052	\$336,100	\$707,900	\$410,900
Capital Outlay		\$0	\$450,000	\$450,000	\$0
Total Expense Objects:	\$10,396,910	\$2,716,318	\$2,933,650	\$3,598,200	\$3,076,800

Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expenditures					
General Government					
Finance					
Personnel					
RETIREMENT	\$3,119	\$5,224	\$44,800	\$68,800	\$75,000
FULL-TIME SALARIES	\$601,873	\$646,597	\$657,100	\$722,700	\$746,300
OVERTIME	\$14	\$43	\$2,500	\$5,000	\$5,000
PART-TIME SALARIES	\$41,864	\$49,443	\$60,800	\$64,000	\$67,100
TEMPORARY PERSONNEL		\$11,993	\$0	\$0	\$0
CELL PHONE ALLOWANCE	\$360	\$364	\$400	\$400	\$400
MEDICARE	\$8,697	\$9,367	\$9,500	\$10,500	\$10,800
MEDICARE - PART-TIME			\$900	\$1,000	\$1,100
RETIREMENT	\$53,224	\$54,117	\$59,000	\$64,800	\$66,800
RETIREMENT/PART-TIME		\$0	\$4,700	\$5,000	\$6,700
HEALTH INSURANCE	\$112,437	\$131,628	\$140,800	\$140,800	\$140,800
Total Personnel:	\$821,589	\$908,776	\$980,500	\$1,083,000	\$1,120,000
Operations and Maintenance					
OPERATING SUPPLIES	\$45,627	\$39,317	\$36,000	\$48,000	\$48,000



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
PRINTING & DUPLICATION	\$3,529	\$5,949	\$17,500	\$18,000	\$18,000
POSTAGE AND DELIVERIES	\$15,000	\$17,547	\$20,000	\$24,000	\$24,000
TELEPHONE & OTHER	\$18,708	\$0	\$0	\$0	\$0
CITY HALL RENT	\$1,115,193	\$540,067	\$0	\$0	\$0
OFFICE RELOCATION		\$45,452	\$0	\$0	\$0
EQUIPMENT RENTALS/LEASES	\$6,000	\$4,236	\$0	\$0	\$0
VEHICLE MANAGEMENT			\$90,000	\$90,000	\$90,000
INSURANCE/LIABILITY	\$552,263	\$440,446	\$474,700	\$526,200	\$547,300
INSURANCE/PROPERTY	\$52,956	\$77,989	\$135,000	\$186,600	\$194,100
INSURANCE/WORKERS COMP	\$157,590	\$131,841	\$140,100	\$117,400	\$122,100
INSURANCE-UNEMPLOYMENT	\$6,396	\$59,657	\$20,000	\$50,000	\$50,000
INSURANCE-POLLUTION	\$3,680	\$3,680	\$3,700	\$4,000	\$4,200
INSURANCE-CRIME	\$2,342	\$2,459	\$2,600	\$3,000	\$3,100
INCENTIVE PAY	\$3,750	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$2,040	\$1,605	\$1,850	\$1,900	\$1,900
TRAINING & EDUCATION	\$2,199	\$1,733	\$8,000	\$8,000	\$8,000
TRAVEL, CONFERENCES, MEETINGS	\$2,437	\$2,982	\$900	\$11,400	\$11,400
AUTO ALLOWANCE	\$7,685	\$7,644	\$7,800	\$7,800	\$7,800
MILEAGE REIMBURSEMENT	\$366	\$125	\$500	\$500	\$500
OPERATING SUPPLIES	\$1,496	\$1,137	\$2,500	\$2,500	\$2,500
PRINTING & DUPLICATION	\$3,113	\$4,622	\$4,000	\$5,000	\$5,000
POSTAGE AND DELIVERIES	\$124	\$208	\$400	\$400	\$400
SUBSCRIPTIONS & BOOKS	\$0	\$610	\$1,400	\$2,500	\$2,500
SOFTWARE LICENCES/MTCE	\$43,850	\$49,480	\$55,300	\$55,300	\$205,300
BANK CHARGES & FEES	\$18,122	\$10,691	\$69,800	\$114,800	\$114,800
PROPERTY TAX ADMIN CHARGE	\$62,838	\$64,995	\$75,000	\$80,000	\$85,000
CASH(OVER)/SHORT	-\$14	\$16	\$0	\$0	\$0
Total Operations and Maintenance:	\$2,127,291	\$1,514,490	\$1,167,050	\$1,357,300	\$1,545,900
Debt Service					
CERTIFICATES LEASE PRINCIPAL	\$6,990,000	\$0	\$0		
INTEREST EXPENSE	\$203,603	\$0	\$0		
Total Debt Service:	\$7,193,603	\$0	\$0		
Contract Services					
PROF SERV - CITY HALL MOVING	\$0	\$25,345	\$0	\$0	\$0
CONSULTING SERVICES-GENERAL	\$6,355	\$5,990	\$0	\$0	\$0
PROF SERV-OTHER		\$0	\$0	\$300,000	\$0
PROF SERV-AUDITING	\$36,075	\$37,160	\$44,000	\$52,000	\$52,000
PROF SERV-SPECIAL AUDITS	\$0	\$0	\$48,100	\$65,600	\$65,600
PROF SERV-SALES TAX AUDITS	\$80,895	\$96,945	\$77,000	\$102,000	\$102,000
PROF SERV-PAYROLL	\$53,577	\$62,911	\$70,000	\$74,000	\$77,000
CONSULTING SERVICES-GENERAL	\$77,526	\$64,701	\$97,000	\$114,300	\$114,300



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Total Contract Services:	\$254,427	\$293,052	\$336,100	\$707,900	\$410,900
Capital Outlay					
COMPUTER SOFTWARE		\$0	\$450,000	\$450,000	\$0
Total Capital Outlay:		\$0	\$450,000	\$450,000	\$0
Total Finance:	\$10,396,910	\$2,716,318	\$2,933,650	\$3,598,200	\$3,076,800
Total General Government:	\$10,396,910	\$2,716,318	\$2,933,650	\$3,598,200	\$3,076,800
Total Expenditures:	\$10,396,910	\$2,716,318	\$2,933,650	\$3,598,200	\$3,076,800

Human Resources



Shelly Cisneros
H.R. Manager

The Human Resources Division coordinates the recruitment of talented and highly qualified candidates to join the City's workforce and provides safety training. During the global pandemic, the division was fast acting and effective in ensuring employee safety and security. Despite federal and state required changes to the working environment, the division continued to provide employees with important resources and support that were instrumental to employee growth and development.

Human Resources: Accomplishments and Initiatives

FISCAL YEAR 2020-21 MAJOR ACCOMPLISHMENTS

1. Implemented new policies and employee protocols necessary to operate during the COVID-19 pandemic. Conducted training and implemented public health mandates related to the workplace.
2. Successfully recruited and hired 13 full-time positions, including:
 - a. Assistant Director of Community Development, Assistant Director of Finance, Assistant to the City Manager, Code Enforcement Officer, Landscape Inspector, Management Assistant, and Traffic Engineering Manager
3. Launched the NeoGov Employee Onboarding program, allowing newly hired employees to complete required paperwork online prior to their first day on the job.
4. Conducted the City's biennial Classification and Compensation Study, ensuring all employee classification specifications to be accurate and to continue to attract and retain high-level employees.
5. Expanded mandatory training to all staff, commissioners, and elected officials on sexual harassment identification, prevention, elimination, and responsibilities.

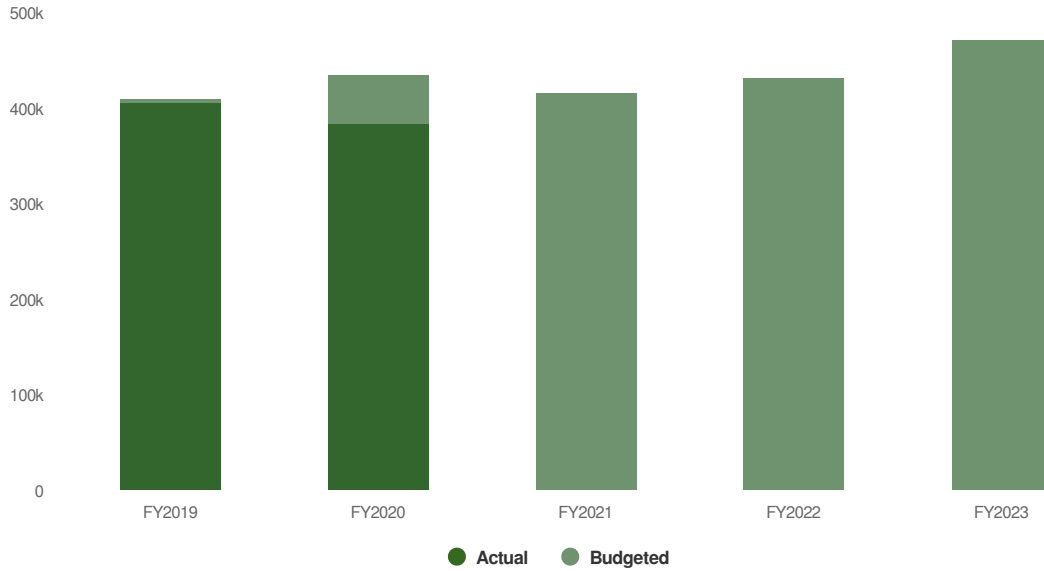
2021-23 MAJOR INITIATIVES

1. Develop and implement a "Join Team Lake Forest" marketing campaign to promote Lake Forest as an employer of choice, featuring modern facilities, an innovative public sector compensation system, and succession planning.
2. Develop and implement employee retention programs including "stay interviews," "ladder" promotion opportunities, and an employee satisfaction survey.
3. Facilitate succession planning through coaching, mentoring, workshops, and events.
4. Implement new wellness program offerings that enhance overall employee well-being and provide a supportive work environment through the systemic implementation of "Culture of Health" organizational practices.
5. Implement a biennial Classification and Compensation Study in Fiscal Year 2022-23 to assess the staffing needs of the organization and meet those staffing needs with compensation competitive with the City's labor market.
6. Update Personnel Rules and Regulations to reflect current law and best practices.
7. Develop and implement policies that preserve the City's ability to manage consultant services effectively.

Human Resources: Expenditures Summary

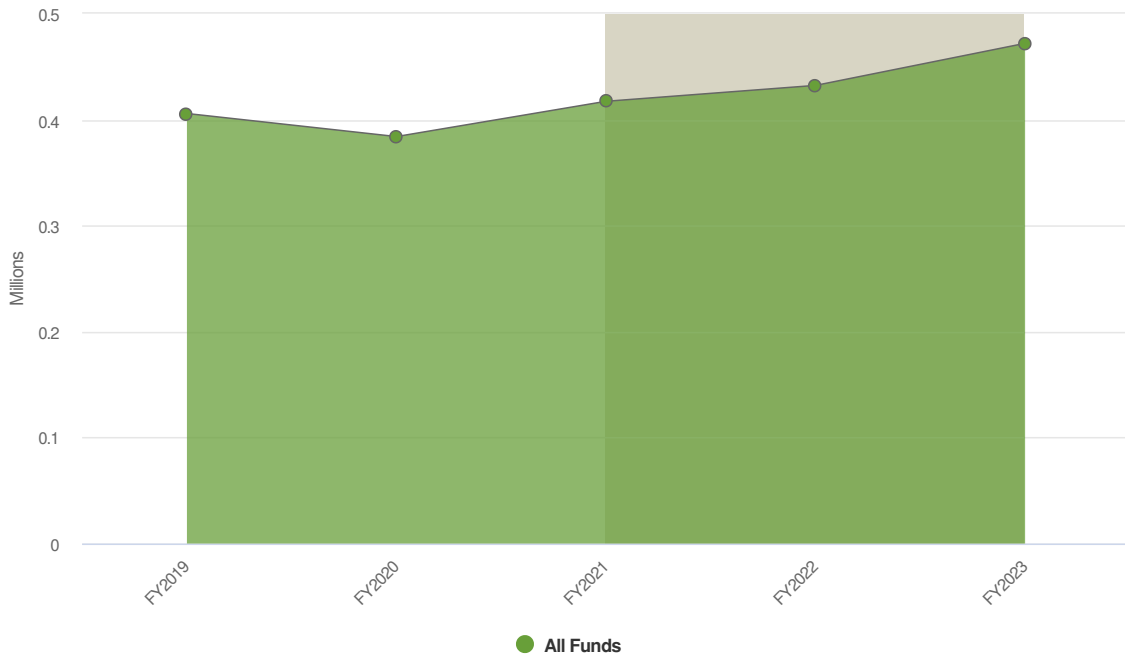
\$472,000 **\$39,700**
(9.18% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Human Resources: Expenditures by Fund

Budgeted and Historical Expenditures by Fund



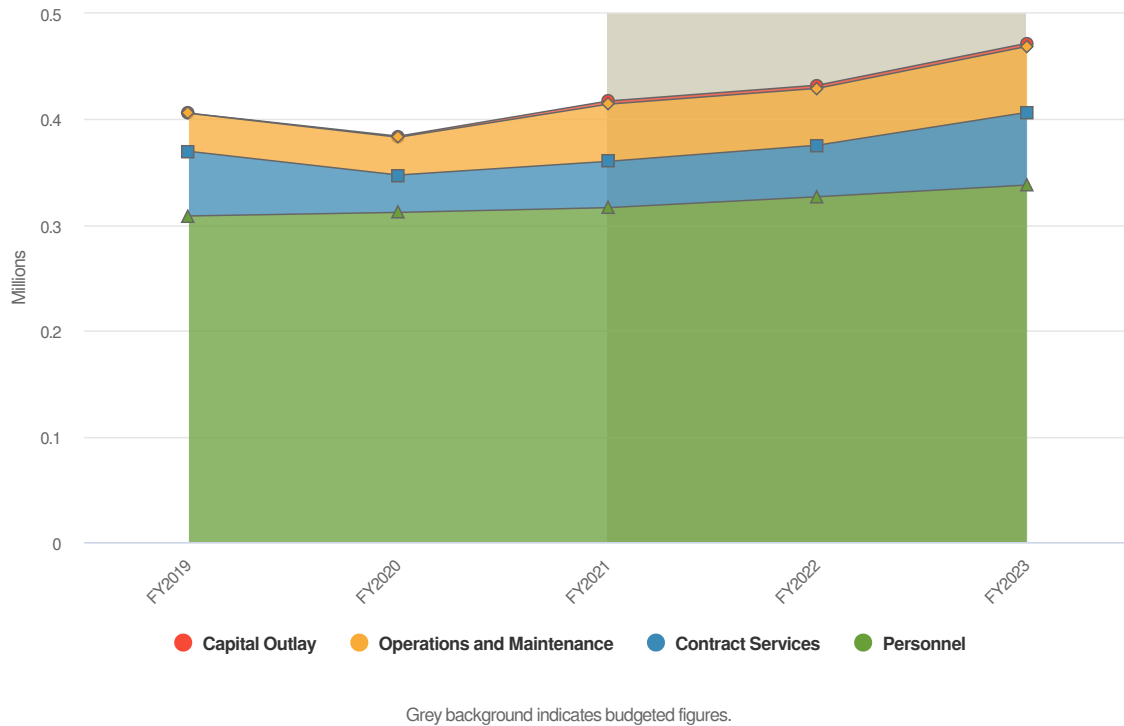
Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
All Funds					
Governmental Funds					
General Fund					
Personnel	\$308,536	\$311,918	\$316,400	\$326,700	\$337,800
Operations and Maintenance	\$35,972	\$35,735	\$54,100	\$53,800	\$62,400
Contract Services	\$61,164	\$35,370	\$43,800	\$48,800	\$68,800
Capital Outlay	\$116	\$997	\$3,000	\$3,000	\$3,000
Total General Fund:	\$405,788	\$384,020	\$417,300	\$432,300	\$472,000
Total Governmental Funds:	\$405,788	\$384,020	\$417,300	\$432,300	\$472,000
Total All Funds:	\$405,788	\$384,020	\$417,300	\$432,300	\$472,000



Human Resources: Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel					
FULL-TIME SALARIES	\$230,600	\$239,401	\$238,900	\$248,500	\$258,400
OVERTIME		\$1,573	\$0	\$0	\$0
TEMPORARY PERSONNEL	\$14,743	\$5,034	\$0	\$0	\$0
CELL PHONE ALLOWANCE	\$108	\$0	\$100	\$100	\$100
MEDICARE	\$3,001	\$3,174	\$3,500	\$3,600	\$3,700
RETIREMENT	\$21,079	\$21,870	\$24,400	\$25,000	\$26,100
HEALTH INSURANCE	\$36,964	\$37,863	\$40,500	\$40,500	\$40,500
ANNUAL PHYSICAL EXAMS	\$2,040	\$3,003	\$3,000	\$3,000	\$3,000
TUITION REIMBURSEMENT	\$0	\$0	\$6,000	\$6,000	\$6,000
Total Personnel:	\$308,536	\$311,918	\$316,400	\$326,700	\$337,800
Operations and Maintenance					
INCENTIVE PAY	\$1,725	\$0	\$0	\$0	\$0
PRE-EMPLOYMENT TESTING	\$9,000	\$4,503	\$10,000	\$10,000	\$10,000
MEMBERSHIPS & DUES	\$525	\$895	\$1,500	\$2,000	\$2,100
TRAINING & EDUCATION	\$10,454	\$10,065	\$19,700	\$14,700	\$24,700
TRAVEL, CONFERENCES, MEETINGS	\$3,411	\$4,105	\$800	\$4,000	\$4,400
AUTO ALLOWANCE	\$4,440	\$4,483	\$4,400	\$4,400	\$4,400



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
MILEAGE REIMBURSEMENT	\$0	\$0	\$300	\$300	\$300
OPERATING SUPPLIES	\$1,338	\$4,042	\$10,000	\$6,500	\$4,300
PRINTING & DUPLICATION	\$190	\$115	\$500	\$500	\$500
LEGAL ADVERTISING	\$600	\$925	\$1,000	\$1,500	\$1,500
POSTAGE AND DELIVERIES	\$0	\$1,600	\$300	\$300	\$300
SUBSCRIPTIONS & BOOKS	\$0	\$0	\$500	\$500	\$500
RECRUITMENT PANEL HOSTING	\$563	\$1,229	\$1,100	\$1,100	\$1,400
SOFTWARE LICENCES/MTCE	\$3,726	\$3,773	\$4,000	\$8,000	\$8,000
Total Operations and Maintenance:	\$35,972	\$35,735	\$54,100	\$53,800	\$62,400
Contract Services					
PROF SERV-MISCELLANEOUS	\$61,164	\$35,370	\$43,800	\$48,800	\$68,800
Total Contract Services:	\$61,164	\$35,370	\$43,800	\$48,800	\$68,800
Capital Outlay					
FURNITURE	\$116	\$997	\$3,000	\$3,000	\$3,000
Total Capital Outlay:	\$116	\$997	\$3,000	\$3,000	\$3,000
Total Expense Objects:	\$405,788	\$384,020	\$417,300	\$432,300	\$472,000



Public Information



Jonathan Volzke
Sr. Communications and Marketing Analyst

The Public Information Division manages public information, including City publications, websites, and communication through the media, with the Deputy City Manager serving as the Public Information Officer. With COVID-19 restrictions in place, namely social distancing measures, the importance of social media and digital communications increased rapidly. The division was able to keep the community and employees informed of the rapidly changing environment and the City's efforts to address related challenges.

Public Information: Accomplishments and Initiatives

FISCAL YEAR 2020-21 MAJOR ACCOMPLISHMENTS

1. Provided daily messaging on COVID-19, including Lake Forest statistics, and evolving public health regulations.
2. Achieved major milestones with the City's social-media channels:
 1. Increased Facebook Likes by 33%
 1. Most popular: Silverado Fire Mandatory Evacuation Announcement (21,686)
 2. Increased average reach from 2,959 to 3,900
 3. Highest reach: "Mayor's Minute" about Cherry Park Renovations (4,000)
 2. Increased Twitter followers by 66%
 3. Increased Instagram followers by 130%
 4. Increased NextDoor residents to 21,584
3. Increased residents' receipt of text updates from City via Nixle by nearly 450%
4. Provided 24/7 public messaging regarding evacuations, shelters, and other emergency communications during the Silverado and Bond fires.
5. Hosted two Stay Safe Lake Forest Zoom town hall meetings.
6. Initiated communications plan for Community Choice Aggregation Public Engagement effort.
7. Launched a campaign to celebrate the City's 30th anniversary, including the creation of a commemorative anniversary logo.

2021-23 MAJOR INITIATIVES

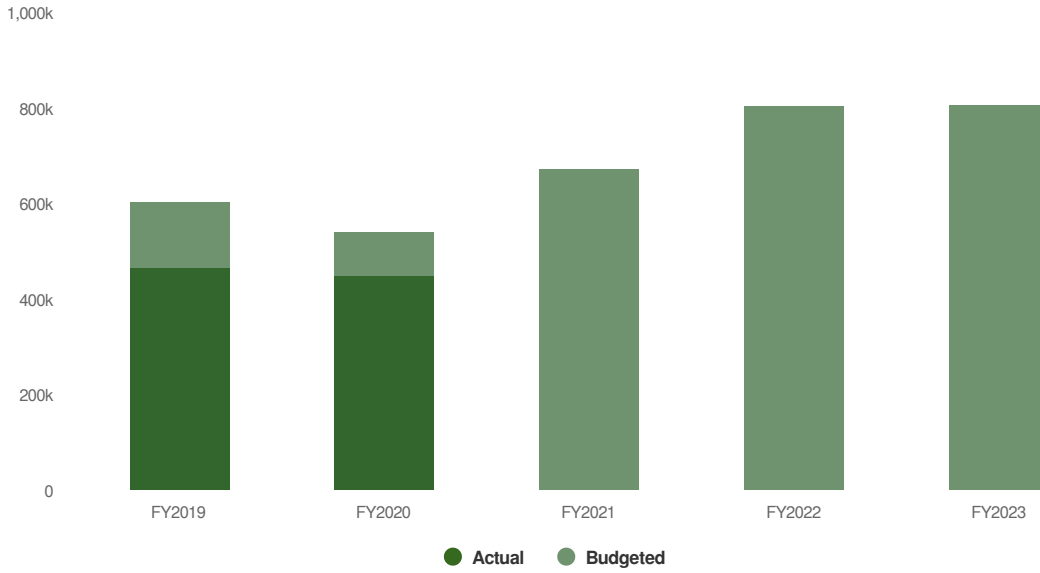
1. Launch City's Government Channel on Cox Communications, broadcasting City Council meetings and other City-created content over Cox Channel 851.
2. Launch the City's radio station on AM 1690 to inform residents of City news and events and provide information during emergencies.
3. Market rentals at The Clubhouse, Community Center, and Performing Arts Center for meetings and events.
4. Expand the use of artificial intelligence systems – Amazon Alexa, Google Home, etc. – to expand public communications.
5. Create multi-channel campaigns to educate residents on key issues such as: emergency preparedness, traffic safety/smart driving, organics recycling, Capital Improvement Projects, and crime prevention.
6. Design and launch new city website.
7. Engage the community with a storytelling festival, author presentations for all ages, and summer reading challenges for local youth.
8. Revamp and relaunch the City's Leadership Academy to include modules for neighborhood and business watch, homelessness, and a graduate/continuing studies course.
9. Conduct a biennial Community Satisfaction Study and utilize new technology to perform ad hoc surveys as needed.
10. Appoint community members to a performing Arts Advisory Committee to provide input into the operations of the new Performing Arts Center.



Public Information: Expenditures Summary

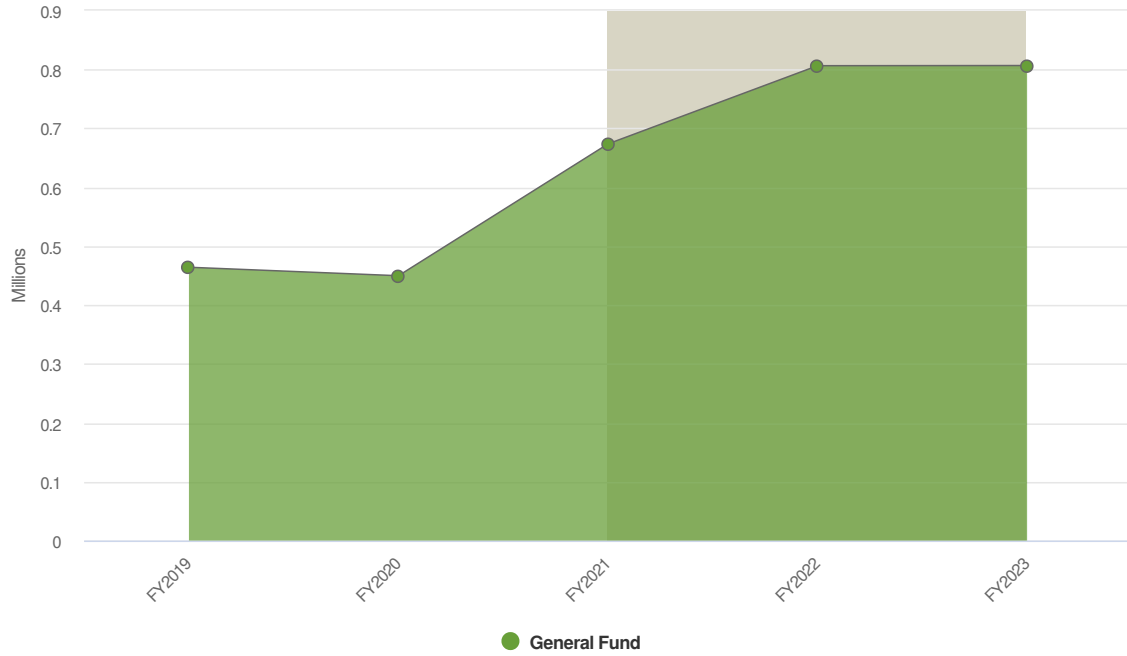
\$806,800 **\$300**
(0.04% vs. prior year)

Public Information Proposed and Historical Budget vs. Actual



Public Information: Expenditures by Fund

Budgeted and Historical Expenditures by Fund

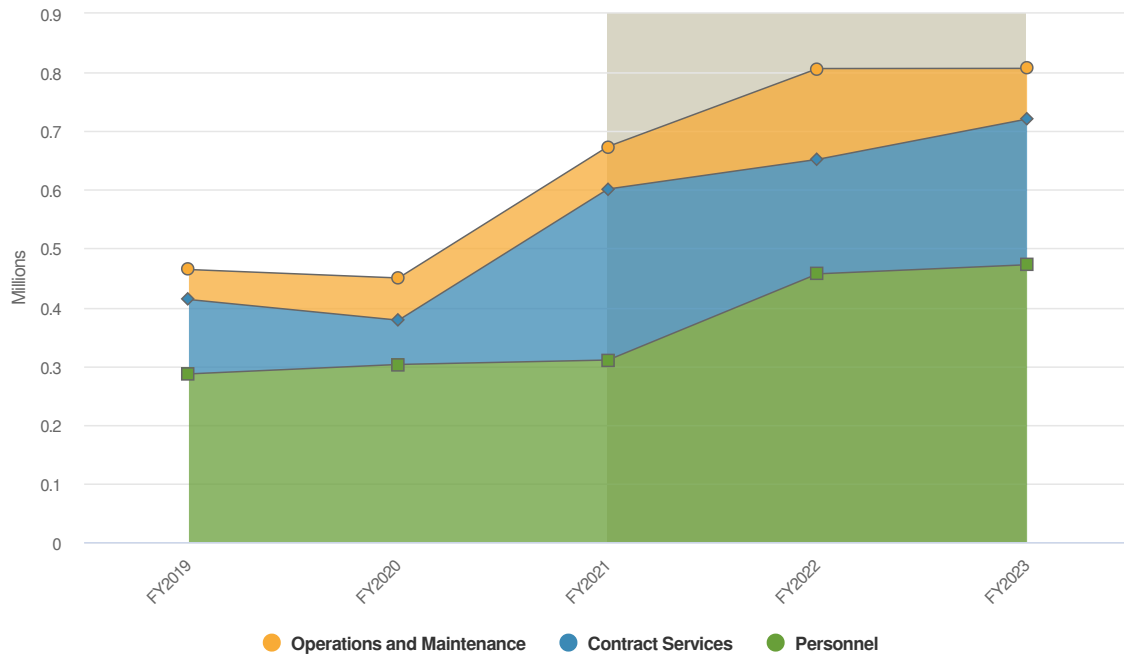


Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Personnel	\$286,374	\$302,447	\$310,000	\$456,800	\$472,300
Operations and Maintenance	\$51,106	\$71,919	\$72,400	\$154,700	\$86,300
Contract Services	\$126,698	\$75,430	\$291,300	\$195,000	\$248,200
Total General Fund:	\$464,178	\$449,795	\$673,700	\$806,500	\$806,800

Public Information: Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel					
FULL-TIME SALARIES	\$220,797	\$228,303	\$230,900	\$345,200	\$358,800
PART-TIME SALARIES	\$7,314	\$3,087	\$13,100	\$14,500	\$15,000
TEMPORARY PERSONNEL		\$10,955	\$0	\$0	\$0
CELL PHONE ALLOWANCE	\$144	\$364	\$100	\$100	\$100
MEDICARE	\$3,040	\$3,059	\$3,300	\$5,000	\$5,200
MEDICARE - PART-TIME			\$200	\$200	\$200
RETIREMENT	\$16,467	\$17,179	\$20,000	\$31,800	\$33,000
RETIREMENT/PART-TIME	\$102	\$52	\$200	\$200	\$200
HEALTH INSURANCE	\$38,510	\$39,448	\$42,200	\$59,800	\$59,800
Total Personnel:	\$286,374	\$302,447	\$310,000	\$456,800	\$472,300
Operations and Maintenance					
INCENTIVE PAY	\$1,493	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$695	\$1,160	\$1,400	\$1,800	\$1,800
TRAINING & EDUCATION	\$596	\$194	\$2,000	\$2,000	\$2,000
TRAVEL, CONFERENCES, MEETINGS	\$3,804	\$2,775	\$500	\$3,500	\$5,300
AUTO ALLOWANCE	\$1,920	\$1,939	\$1,900	\$1,900	\$1,900
MILEAGE REIMBURSEMENT	\$405	\$386	\$1,000	\$1,000	\$1,000



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
OPERATING SUPPLIES	\$48	\$532	\$3,000	\$2,500	\$2,500
PRINTING & DUPLICATION	\$714	\$3,439	\$3,000	\$3,000	\$3,000
POSTAGE AND DELIVERIES	\$35,505	\$39,500	\$32,000	\$41,000	\$33,000
TELEPHONE & OTHER		\$76	\$0	\$0	\$0
SOFTWARE LICENCES/MTCE	\$5,626	\$21,918	\$23,800	\$33,000	\$32,800
WEBSITE UPDATE SERVICES	\$300	\$0	\$3,800	\$65,000	\$3,000
Total Operations and Maintenance:	\$51,106	\$71,919	\$72,400	\$154,700	\$86,300
Contract Services					
PROF SERV-NEWSLETTER	\$45,450	\$28,224	\$125,300	\$76,000	\$88,000
CITIZENS ACADEMY		\$0	\$0	\$4,000	\$5,200
PROF SERV-COMMUNICATIONS	\$18,437	\$16,356	\$61,000	\$40,000	\$35,000
CONSULTING SERVICES-GENERAL	\$62,810	\$30,850	\$105,000	\$75,000	\$120,000
Total Contract Services:	\$126,698	\$75,430	\$291,300	\$195,000	\$248,200
Total Expense Objects:	\$464,178	\$449,795	\$673,700	\$806,500	\$806,800



Community Development



Gayle Ackerman

Director of Community Development

The Community Development Department is responsible for the administration of programs that guide the City's growth and development. The Department includes the Planning Division, Housing Division, Building and Safety Services Division, and Code Enforcement Division. The department provides planning-related staff support to the City Council and Planning Commission and coordinates the activities of the regional planning agencies affecting the City. The Housing Division administers the Community Development Block Grant Program. The Building and Safety Services Division issues building permits and provides inspection services for new construction and remodeling activity throughout the City, while the Code Enforcement Division ensures compliance with property maintenance and zoning standards.

Community Development: Accomplishments and Initiatives

FISCAL YEAR 2020-21 MAJOR ACCOMPLISHMENTS

1. Developed and implemented a Small Business Grant Program, assisting 83 businesses with \$1,000 grants, and increased funding for non-profit grant recipients using the CARES Act CDBG-CV funds.
2. Developed and implemented the Emergency Temporary Outdoor Operating Permit online to expand commercial activities during COVID-19.
3. Assisted the public, businesses and the development community with land use and zoning matters. Reviewed and analyzed entitlement applications in accordance with the timetable established in the Government Code and presented recommendations to the Planning Commission and City Council.
4. Facilitated the review, permitting and construction of approved Opportunities Study Area ("OSA") projects with other City Departments through monthly OSA coordination meetings, bi-weekly construction meetings and the monitoring of Conditions of Approval. Processed subsequent entitlement actions and coordinated the plan check and inspection process for 892 new homes, neighborhood parks and private recreation facilities.
5. Reviewed plans and issued 3,090 permits; performed 15,563 building inspections.
6. Reviewed projects within the City and in adjacent jurisdictions.
7. Used the City's annual Community development Block Grant (CDBG) to assist over 4,100 residents with social services and provided eleven housing rehabilitation loans and exterior paint grants to five low-income households.
8. Utilized CDBG funds to provide a new shade structure, picnic seating and a new drinking fountain at Heroes Park.
9. Managed 493 Code Enforcement cases using a consistent, comprehensive, and education-based approach, protecting public health, safety, aesthetics, and property values. Realized a closure rate of 97% for all cases received during the 2020 calendar year.
10. Updated the Accessory Dwelling Unit ("ADU") Ordinance in accordance with state law and completed multiple surveys, including but not limited to the Housing Inventory Survey and Unit Survey.
11. Held nine Planning Commission meetings to review Area Plan Amendments, General Plan Amendments, new development projects and code amendments.

2021-23 MAJOR INITIATIVES

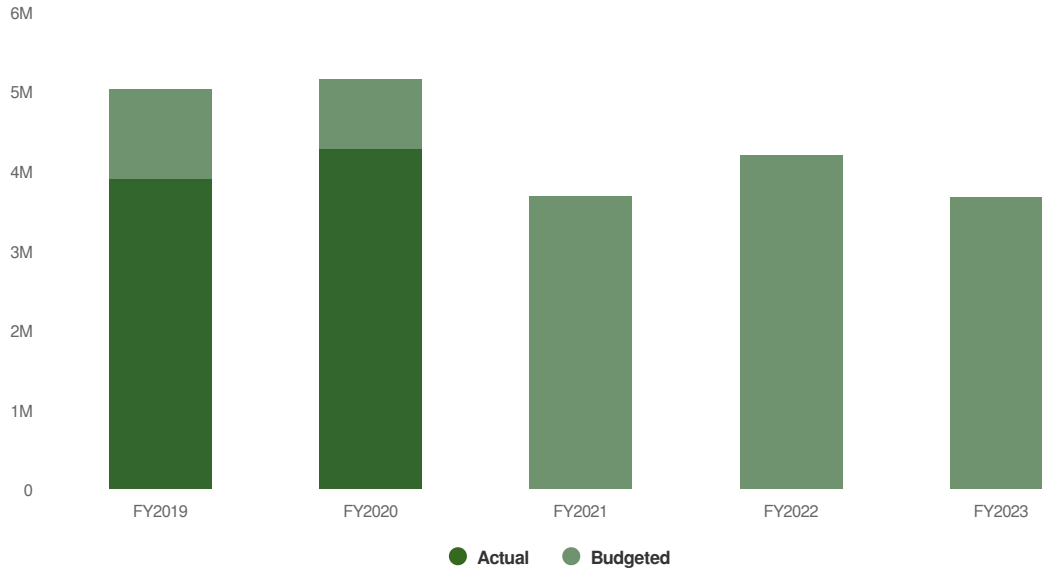
1. As part of the General Plan 2040 implementation, Initiate, conduct outreach and prepare the required Zoning Ordinance Amendment for mixed use development for City Council adoption.
2. Prepare the City's 2021-2028 Housing Element (6th Cycle) for City Council adoption and submittal to the State Housing and Community Development Department.
3. Update the Noise Ordinance (Lake Forest Municipal Code Chapter 11.16) to ensure the noise standards are consistent with the General Plan.
4. Facilitate the review, permitting and construction of approved projects with other City Departments, including the development of the Nakase Nursery site.
5. Provide timely customer service for the review of building plans and inspections and provide enhanced services to the public and development community utilizing the City's technology.
6. As part of the Neighborhood Improvement Task Force, prepare an analysis of available data, demographics, and trends to inform new programs and projects to enhance neighborhood conditions and facilitate specific improvements in focused commercial and residential neighborhoods.
7. Develop a Local Hazard Mitigation Plan to identify risks and vulnerabilities associated with natural disasters, and to develop long-term strategies for protecting people and property from future hazards.
8. Develop policies and programs to promote energy efficiency and reduce greenhouse gas emissions in accordance with the policies and implementing actions in the General Plan.
9. Promote energy conservation and provide resources through programs and actions to increase awareness.
10. Refine parameters for the use of CDBG-CV funds and implement recommended programs to aide businesses and residents impacted by the pandemic.
11. Prepare a code amendment to facilitate outdoor dining and develop new programs that support and promote open-air, take-out, and delivery options.



Community Development: Expenditures Summary

\$3,686,200 **-\$520,000**
(-12.36% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual

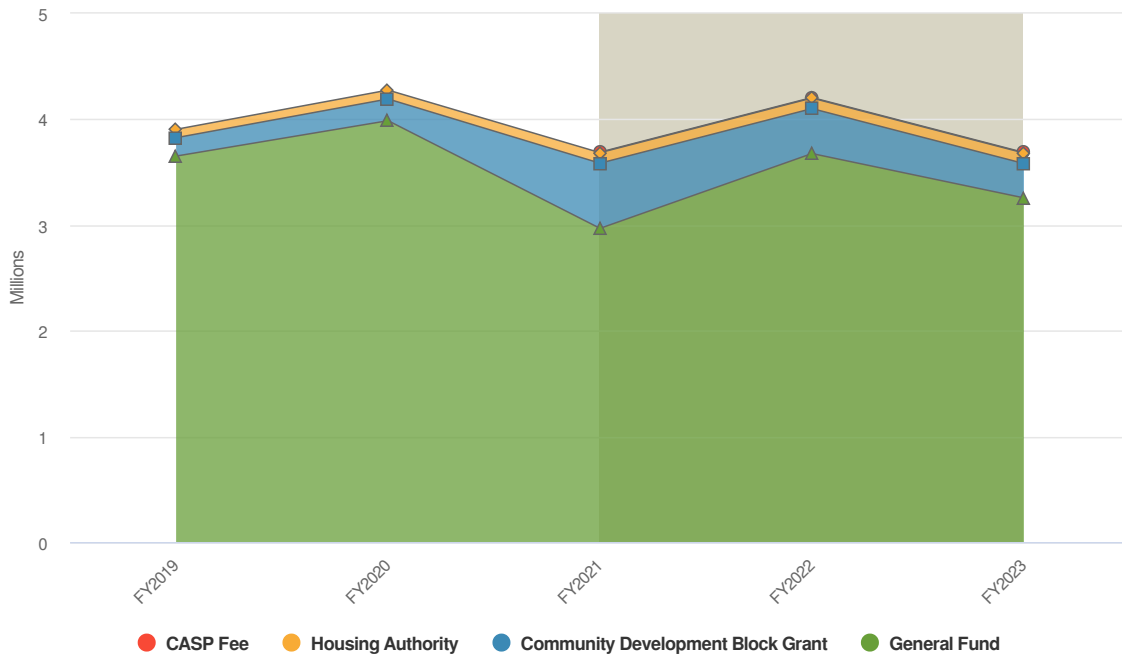


Community Development Expenditures by Division and Expense Type					
Community Development - Division and Expense Type	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
Administration					
Personnel	\$340,185	\$370,163	\$348,200	\$342,200	\$353,600
Operations and Maintenance	\$12,444	\$9,624	\$11,900	\$13,600	\$13,000
Contract Services	\$0	\$0	\$5,000	\$5,000	\$5,000
<i>Total Administration</i>	\$352,629	\$379,787	\$365,100	\$360,800	\$371,600
Building					
Personnel	\$94,645	\$82,330	\$0	\$0	\$0
Operations and Maintenance	\$15,324	\$19,992	\$14,600	\$4,100	\$4,600
Contract Services	\$1,336,748	\$1,586,679	\$1,050,000	\$1,467,000	\$1,209,000
<i>Total Building</i>	\$1,446,717	\$1,689,001	\$1,064,600	\$1,471,100	\$1,213,600
Planning					
Personnel	\$648,299	\$628,125	\$643,100	\$647,000	\$669,600
Operations and Maintenance	\$35,990	\$26,610	\$32,600	\$26,400	\$26,500
Contract Services	\$728,693	\$750,338	\$350,000	\$614,000	\$450,000
<i>Total Planning</i>	\$1,412,982	\$1,405,073	\$1,025,700	\$1,287,400	\$1,146,100
Code Enforcement					
Personnel	\$385,535	\$468,572	\$474,600	\$477,400	\$490,300
Operations and Maintenance	\$45,021	\$28,717	\$22,500	\$12,700	\$18,300
Contract Services	\$9,014	\$15,820	\$19,000	\$70,000	\$20,000
<i>Total Code Enforcement</i>	\$439,570	\$513,109	\$516,100	\$560,100	\$528,600
Housing					
Personnel	\$21,892	\$20,711	\$73,700	\$100,000	\$75,000
Operations and Maintenance	\$7,469	\$8,525	\$18,500	\$18,500	\$18,500
Contract Services	\$223,991	\$260,380	\$625,600	\$408,300	\$332,800
<i>Total Housing</i>	\$253,352	\$289,616	\$717,800	\$526,800	\$426,300
Total Community Development	\$3,905,250	\$4,276,586	\$3,689,300	\$4,206,200	\$3,686,200
Community Development Expenditures by Fund					
Funding Sources	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
General Fund	\$3,651,940	\$3,986,994	\$2,968,100	\$3,676,000	\$3,256,500
Community Development Block Grant	\$173,886	\$205,592	\$616,500	\$425,500	\$325,000
Housing Authority	\$79,424	\$84,000	\$99,700	\$99,700	\$99,700
CASP Fee	\$0	\$0	\$5,000	\$5,000	\$5,000
Total All Funds	\$3,905,250	\$4,276,586	\$3,689,300	\$4,206,200	\$3,686,200



Community Development: Expenditures by Fund

Budgeted and Historical Expenditures by Fund



Grey background indicates budgeted figures.

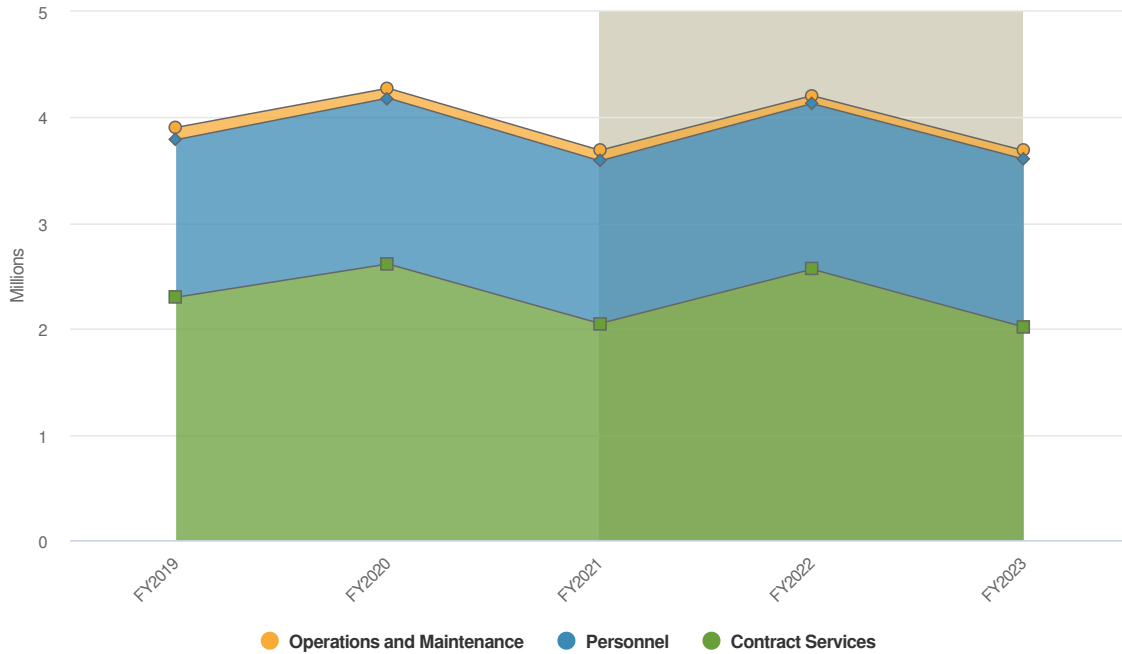
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Personnel	\$1,468,664	\$1,549,189	\$1,465,900	\$1,466,600	\$1,513,500
Operations and Maintenance	\$108,820	\$84,968	\$83,200	\$58,400	\$64,000
Contract Services	\$2,074,455	\$2,352,837	\$1,419,000	\$2,151,000	\$1,679,000
Total General Fund:	\$3,651,940	\$3,986,994	\$2,968,100	\$3,676,000	\$3,256,500
Community Development Block Grant					
Personnel	\$21,892	\$20,711	\$73,700	\$100,000	\$75,000
Contract Services	\$151,995	\$184,881	\$542,800	\$325,500	\$250,000
Total Community Development Block Grant:	\$173,886	\$205,591	\$616,500	\$425,500	\$325,000
Housing Authority					
Operations and Maintenance	\$7,428	\$8,500	\$16,900	\$16,900	\$16,900
Contract Services	\$71,996	\$75,500	\$82,800	\$82,800	\$82,800
Total Housing Authority:	\$79,424	\$84,000	\$99,700	\$99,700	\$99,700
CASP Fee					
Contract Services	\$0	\$0	\$5,000	\$5,000	\$5,000
Total CASP Fee:	\$0	\$0	\$5,000	\$5,000	\$5,000



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Total:	\$3,905,250	\$4,276,586	\$3,689,300	\$4,206,200	\$3,686,200

Community Development: Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



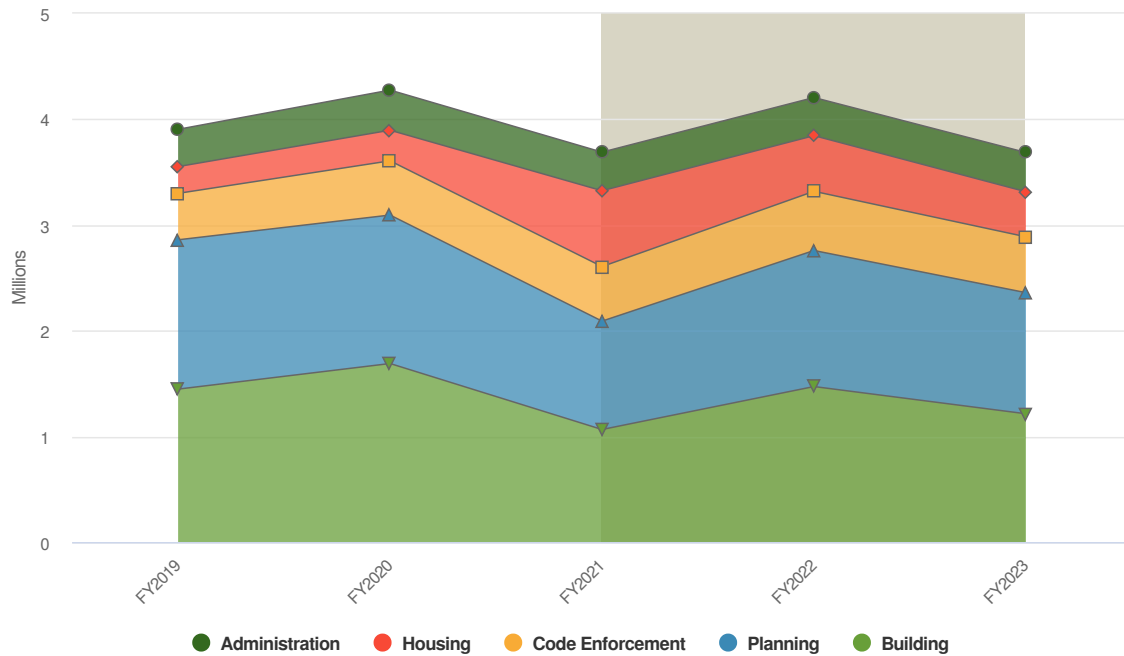
Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel	\$1,490,555	\$1,569,900	\$1,539,600	\$1,566,600	\$1,588,500
Operations and Maintenance	\$116,248	\$93,468	\$100,100	\$75,300	\$80,900
Contract Services	\$2,298,446	\$2,613,218	\$2,049,600	\$2,564,300	\$2,016,800
Total Expense Objects:	\$3,905,250	\$4,276,586	\$3,689,300	\$4,206,200	\$3,686,200



Community Development: Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expenditures					
Community Development					
Administration					
Personnel					
FULL-TIME SALARIES	\$272,000	\$284,696	\$258,100	\$252,800	\$262,900
OVERTIME	\$6,762	\$805	\$1,600	\$1,600	\$1,600
PART-TIME SALARIES	\$3,936	\$23,024	\$22,500	\$22,500	\$22,500
CELL PHONE ALLOWANCE	\$360	\$364	\$400	\$400	\$400
MEDICARE	\$3,885	\$4,222	\$3,700	\$3,600	\$3,800
MEDICARE - PART-TIME			\$300	\$300	\$300
RETIREMENT	\$21,067	\$23,843	\$26,100	\$25,500	\$26,600
RETIREMENT/PART-TIME	\$51	\$302	\$300	\$300	\$300
HEALTH INSURANCE	\$32,125	\$32,907	\$35,200	\$35,200	\$35,200
Total Personnel:	\$340,185	\$370,163	\$348,200	\$342,200	\$353,600
Operations and Maintenance					
INCENTIVE PAY	\$1,313	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$991	\$895	\$1,100	\$1,100	\$1,100
TRAINING & EDUCATION	\$480	\$596	\$1,700	\$1,700	\$1,200



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
TRAVEL, CONFERENCES, MEETINGS	\$1,928	\$0	\$400	\$2,100	\$2,000
AUTO ALLOWANCE	\$4,800	\$4,846	\$4,800	\$4,800	\$4,800
MILEAGE REIMBURSEMENT	\$0	\$0	\$200	\$200	\$200
OPERATING SUPPLIES	\$388	\$876	\$1,000	\$1,000	\$1,000
SUBSCRIPTIONS & BOOKS	\$2,544	\$2,411	\$2,700	\$2,700	\$2,700
Total Operations and Maintenance:	\$12,444	\$9,624	\$11,900	\$13,600	\$13,000
Contract Services					
CASP PROGRAM SUPPORT	\$0	\$0	\$5,000	\$5,000	\$5,000
Total Contract Services:	\$0	\$0	\$5,000	\$5,000	\$5,000
Total Administration:	\$352,630	\$379,787	\$365,100	\$360,800	\$371,600
Building					
Personnel					
FULL-TIME SALARIES	\$71,288	\$57,997	\$0	\$0	\$0
OVERTIME	\$0	\$262	\$0	\$0	\$0
MEDICARE	\$946	\$757	\$0	\$0	\$0
RETIREMENT	\$6,348	\$6,861	\$0	\$0	\$0
HEALTH INSURANCE	\$16,062	\$16,454	\$0	\$0	\$0
Total Personnel:	\$94,645	\$82,330	\$0	\$0	\$0
Operations and Maintenance					
INCENTIVE PAY	\$750	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$535	\$535	\$0	\$600	\$600
TRAINING & EDUCATION	\$390	\$390	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,156	\$2,200	\$1,500	\$1,500	\$1,500
PRINTING & DUPLICATION	\$2,026	\$2,845	\$2,000	\$2,000	\$2,000
SUBSCRIPTIONS & BOOKS	\$0	\$3,355	\$0	\$0	\$500
SOFTWARE LICENCES/MTCE	\$10,467	\$10,667	\$11,100	\$0	\$0
Total Operations and Maintenance:	\$15,324	\$19,992	\$14,600	\$4,100	\$4,600
Contract Services					
PROF SERV-BUILDING & SAFETY	\$1,336,748	\$1,586,679	\$1,050,000	\$1,467,000	\$1,209,000
Total Contract Services:	\$1,336,748	\$1,586,679	\$1,050,000	\$1,467,000	\$1,209,000
Total Building:	\$1,446,717	\$1,689,001	\$1,064,600	\$1,471,100	\$1,213,600
Planning					
Personnel					
FULL-TIME SALARIES	\$510,210	\$494,276	\$490,600	\$493,800	\$513,500
OVERTIME	\$316	\$0	\$0	\$0	\$0
PART-TIME SALARIES	\$10,003	\$7,236	\$13,100	\$14,500	\$15,000
MEDICARE	\$7,080	\$6,751	\$7,100	\$7,200	\$7,400



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
MEDICARE - PART-TIME			\$200	\$200	\$200
RETIREMENT	\$41,920	\$43,175	\$48,300	\$47,500	\$49,700
RETIREMENT/PART-TIME	\$130	\$101	\$200	\$200	\$200
HEALTH INSURANCE	\$78,640	\$76,585	\$83,600	\$83,600	\$83,600
Total Personnel:	\$648,299	\$628,125	\$643,100	\$647,000	\$669,600
Operations and Maintenance					
INCENTIVE PAY	\$3,750	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$2,068	\$3,339	\$2,800	\$3,200	\$2,800
TRAINING & EDUCATION	\$906	\$172	\$4,500	\$4,500	\$2,000
TRAVEL, CONFERENCES, MEETINGS	\$3,477	\$497	\$0	\$4,500	\$7,500
AUTO ALLOWANCE	\$9,000	\$8,359	\$8,300	\$8,300	\$8,300
MILEAGE REIMBURSEMENT	\$93	\$178	\$300	\$300	\$300
OPERATING SUPPLIES	\$6,056	\$2,524	\$4,500	\$4,500	\$4,500
PRINTING & DUPLICATION	\$172	\$390	\$500	\$500	\$500
POSTAGE AND DELIVERIES	\$0	\$160	\$300	\$300	\$300
SUBSCRIPTIONS & BOOKS	\$0	\$324	\$300	\$300	\$300
SOFTWARE LICENCES/MTCE	\$10,467	\$10,667	\$11,100	\$0	\$0
Total Operations and Maintenance:	\$35,990	\$26,610	\$32,600	\$26,400	\$26,500
Contract Services					
PROF SERV-PLANNING	\$728,693	\$750,338	\$350,000	\$614,000	\$450,000
Total Contract Services:	\$728,693	\$750,338	\$350,000	\$614,000	\$450,000
Total Planning:	\$1,412,982	\$1,405,073	\$1,025,700	\$1,287,400	\$1,146,100
Code Enforcement					
Personnel					
FULL-TIME SALARIES	\$291,123	\$362,035	\$357,300	\$358,300	\$369,800
OVERTIME	\$2,562	\$227	\$2,500	\$2,500	\$2,500
MEDICARE	\$3,864	\$4,729	\$5,200	\$5,100	\$5,300
RETIREMENT	\$23,737	\$31,653	\$34,800	\$36,700	\$37,900
HEALTH INSURANCE	\$64,250	\$69,927	\$74,800	\$74,800	\$74,800
Total Personnel:	\$385,535	\$468,572	\$474,600	\$477,400	\$490,300
Operations and Maintenance					
INCENTIVE PAY	\$1,500	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$475	\$560	\$600	\$600	\$600
TRAINING & EDUCATION	\$515	\$211	\$2,500	\$2,500	\$1,000
TRAVEL, CONFERENCES, MEETINGS	\$4,803	\$3,996	\$0	\$200	\$8,400
AUTO ALLOWANCE		\$728	\$800	\$800	\$800
OPERATING SUPPLIES	\$289	\$319	\$400	\$400	\$400
PRINTING & DUPLICATION	\$1,815	\$0	\$600	\$600	\$600
POSTAGE AND DELIVERIES	\$0	\$105	\$100	\$100	\$100



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
SUBSCRIPTIONS & BOOKS	\$1,866	\$2,051	\$2,000	\$2,000	\$2,000
UNIFORMS	\$1,532	\$755	\$1,700	\$1,700	\$1,700
TELEPHONE & OTHER	\$2,502	\$2,512	\$2,700	\$3,800	\$2,700
SOFTWARE LICENCES/MTCE	\$10,467	\$10,667	\$11,100	\$0	\$0
VEHICLE REPLACEMENT	\$10,400	\$0	\$0	\$0	\$0
VEHICLE OPERATION/MAINTENANCE	\$8,856	\$6,812	\$0	\$0	\$0
Total Operations and Maintenance:	\$45,021	\$28,717	\$22,500	\$12,700	\$18,300
Contract Services					
PROF SERV-MISCELLANEOUS	\$185	\$6,726	\$10,000	\$60,000	\$10,000
CONTRCT SERV-CITATIONS COLLECT	\$8,829	\$9,094	\$9,000	\$10,000	\$10,000
Total Contract Services:	\$9,014	\$15,820	\$19,000	\$70,000	\$20,000
Total Code Enforcement:	\$439,570	\$513,108	\$516,100	\$560,100	\$528,600
Housing					
Personnel					
CDBG Program Administration				\$100,000	\$75,000
FULL-TIME SALARIES	\$18,290	\$17,321	\$56,700	\$0	\$0
MEDICARE	\$247	\$234	\$800	\$0	\$0
RETIREMENT	\$1,683	\$1,587	\$6,300	\$0	\$0
HEALTH INSURANCE	\$1,672	\$1,569	\$9,900	\$0	\$0
Total Personnel:	\$21,892	\$20,711	\$73,700	\$100,000	\$75,000
Operations and Maintenance					
TRAINING & EDUCATION	\$10	\$0	\$600	\$600	\$600
OPERATING SUPPLIES	\$0	\$25	\$200	\$200	\$200
PRINTING & DUPLICATION	\$4	\$0	\$100	\$100	\$100
POSTAGE AND DELIVERIES	\$0	\$0	\$200	\$200	\$200
SUBSCRIPTIONS & BOOKS	\$27	\$0	\$500	\$500	\$500
MEMBERSHIPS & DUES		\$0	\$9,300	\$9,300	\$9,300
MAINTENANCE-BUILDING	\$7,428	\$8,500	\$7,600	\$7,600	\$7,600
Total Operations and Maintenance:	\$7,469	\$8,525	\$18,500	\$18,500	\$18,500
Contract Services					
CONSULTING SERVICES-GENERAL	\$26,663	\$63,638	\$29,000	\$0	\$0
UNALLOC PUBLIC SERVICE GRANTS	\$0	\$0	\$333,800	\$75,500	\$75,500
SOUTH COUNTY OUTREACH	\$12,600	\$11,715	\$0	\$0	\$0
FAIR HOUSING COUNCIL OF OC	\$5,000	\$5,105	\$0	\$0	\$0
SCSS SENIOR SRV-CASE MGMT	\$7,300	\$6,790	\$0	\$0	\$0
FAMILIES FORWARD	\$11,950	\$10,557	\$0	\$0	\$0
SVUSD LEARNING CENTER	\$4,953	\$0	\$0	\$0	\$0
CAMINO HEALTH CENTER	\$15,000	\$14,035	\$0	\$0	\$0



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
VOCATIONAL VISIONS	\$5,000	\$5,105	\$0	\$0	\$0
FAMILY ASSISTANCE MINISTRIES	\$5,136	\$9,290	\$0	\$0	\$0
ALZHEIMERS ORANGE COUNTY	\$4,699	\$5,000	\$0	\$0	\$0
MERCY HOUSE		\$4,587		\$0	\$0
HOUSING REHAB LOANS	\$0	\$0	\$153,900	\$250,000	\$174,500
REHAB LOAN FEES	\$10,813	\$9,464	\$9,200	\$0	\$0
REHAB LOAN SERVICES	\$20,210	\$20,211	\$16,900	\$0	\$0
CITYWIDE PAINT PROGRAM	\$22,671	\$19,385	\$0	\$0	\$0
PROF SERV-LEGAL	\$56,691	\$55,043	\$50,000	\$50,000	\$50,000
PROF SERV-AUDITING	\$3,045	\$3,135	\$5,000	\$5,000	\$5,000
PROF SERVICES PROPERTY DISP		\$4,897	\$0	\$0	\$0
CONSULTING SERVICES-GENERAL	\$10,958	\$10,920	\$25,300	\$25,300	\$25,300
REHAB LOAN FEES	\$597	\$592	\$1,500	\$1,500	\$1,500
REHAB LOAN SERVICES	\$706	\$913	\$1,000	\$1,000	\$1,000
Total Contract Services:	\$223,991	\$260,381	\$625,600	\$408,300	\$332,800
Total Housing:	\$253,351	\$289,617	\$717,800	\$526,800	\$426,300
Total Community Development:	\$3,905,250	\$4,276,586	\$3,689,300	\$4,206,200	\$3,686,200
Total Expenditures:	\$3,905,250	\$4,276,586	\$3,689,300	\$4,206,200	\$3,686,200



Public Works



Tom Wheeler

Director of Public Works / City Engineer

The Public Works Department is dedicated to providing well-planned, attractive and safe public facilities and services to the Lake Forest community. The Department serves the community by developing, constructing, and maintaining the public infrastructure, which includes all public streets, sidewalks, storm drains, traffic signals, landscaping, parks, buildings, and solid waste collection services. In addition, the department checks plans, inspects grading and infrastructure construction for new developments, and implements the City's Capital Improvement Program ("CIP"). The CIP is responsive to our community by delivering construction projects that enhance the quality of life in Lake Forest. The Department accomplishes this through five major disciplines: administration, engineering, infrastructure maintenance, traffic management, and storm water quality.

Public Works: Accomplishments and Initiatives

FISCAL YEAR 2020-21 MAJOR ACCOMPLISHMENTS

1. Recipient of the National American Public Works Association Project of the Year Award for the Lake Forest Civic Center and American Society of Civil Engineers Outstanding Americans with Disabilities Act ("ADA") Project of the Year Award for Cherry Park Neighborhood Park Renovations.
2. Completed construction of Portola Park, adding pickleball courts, a volleyball court, a tot lot, a dog park, and other amenities; and, completed renovation of Cherry Park, adding a second universally accessible playground to the community.
3. Reduced expenditures by \$1.7 million to compensate for reduced City revenues due to the COVID-19 Pandemic.
4. Reduced energy cost at the Lake Forest Sports Park and Recreation Center by up to 65%, generating a savings of over \$500,000 over five years; and converted all park lighting to LED bulbs, reducing energy consumption by more than 50% while improving the quality of lighting in parks.
5. Implemented COVID-19 related building safety improvements to allow the City to continue to serve the public.
6. Completed El Toro Road traffic signal synchronization project to provide an overall reduction in traffic congestion along this corridor.
7. Implemented Accessible Pedestrian Signals on El Toro (at Muirlands) and Ridge Route (at Rockfield) which promotes multi-modal transportation and increased accessibility.
8. Designed intersection improvements at Bake Parkway and Trabuco/Irvine Boulevard to improve traffic flow and Protective/Permissive Left-Turn Phasing at selected intersections to reduce delays for left-turning vehicles.
9. Completed Slurry Seal in Residential Zones C (Portola Hills) and G (Jeronimo and Trabuco), as well as Arterial Slurry Seals for Ridge Route Road, Serrano Road, and Toledo Way, to maintain a "Good" pavement Condition Index, helping sustain pavement quality and extend its useful life.
10. Collaborated with Serrano Creek Ranch equestrian center to install and complete pilot testing of stormwater management improvements to protect and preserve our local environmental resources and comply with water quality regulations.
11. Traffic and Parking Commission reviewed and approved the implementation of two street sweeping parking restrictions addressing the cleanliness and aesthetics of the residential streets, reviewed and considered three permit parking restrictions to address overflow parking concerns along various segments of residential streets.

2021-23 MAJOR INITIATIVES

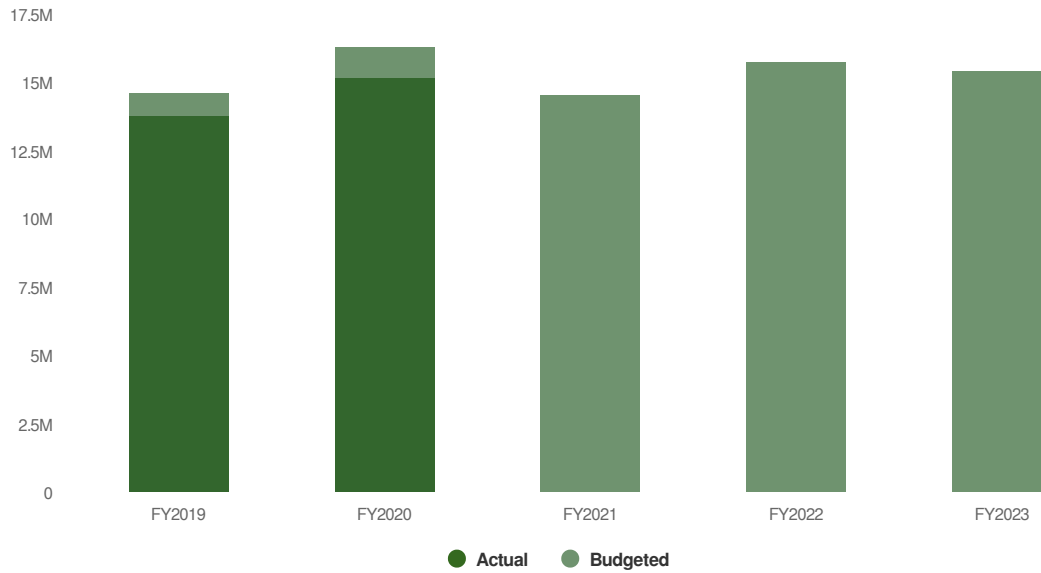
1. Initiate construction of right-turn pocket at El Toro and Portola/Santa Margarita and widening of Bake Parkway and Trabuco/Irvine Boulevard streets.
2. Design and begin construction of a new median on Bake Parkway at Baffin Bay to restrict left-turn access from Baffin Bay onto Bake Parkway.
3. Complete design and initiate Right-of-Way acquisition for Bake/Toledo Intersection Improvements.
4. Complete signal synchronization project along Lake Forest Drive to improve traffic control.
5. Design and complete Slurry Seal Zones A (area north of Ridge Route and west of Jeronimo) and F (Foothill Ranch) as well as Arterial Slurry Seal for Jeronimo Road and Muirlands Boulevard; and design El Toro Road Resurfacing and Raised Median Project (Jeronimo to Trabuco).
6. Complete citywide sidewalk repairs as part of the Safe Step Improvement Project.
7. Implement Volunteers in Parks ("VIP") program to increase public involvement in city infrastructure preservation.
8. Implement Parkway Street Tree Replacement Program to enhance the city's urban forest.
9. Construct the improvements to the northwest Arbors Mini Park and complete the Neighborhood Parks Renovation projects for Borrego Overlook, Rancho Serrano, Regency, Sundowner and Vintage parks.
10. Complete Packer Place Storm Drain Improvements to prevent flooding and enhance the safety and usability of the Packer/Floe pocket park.
11. Implement food and organic waste recycling at residential, multi-family and commercial properties as mandated by California Senate Bill ("SB") 1383.
12. Development new solid waste Franchise Agreement for upcoming procurement.
13. Complete the final phase of the Master Plan of Drainage in the City's Geographic Information System ("GIS").



Public Works: Expenditures Summary

\$15,454,900 **-\$350,600**
(-2.22% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



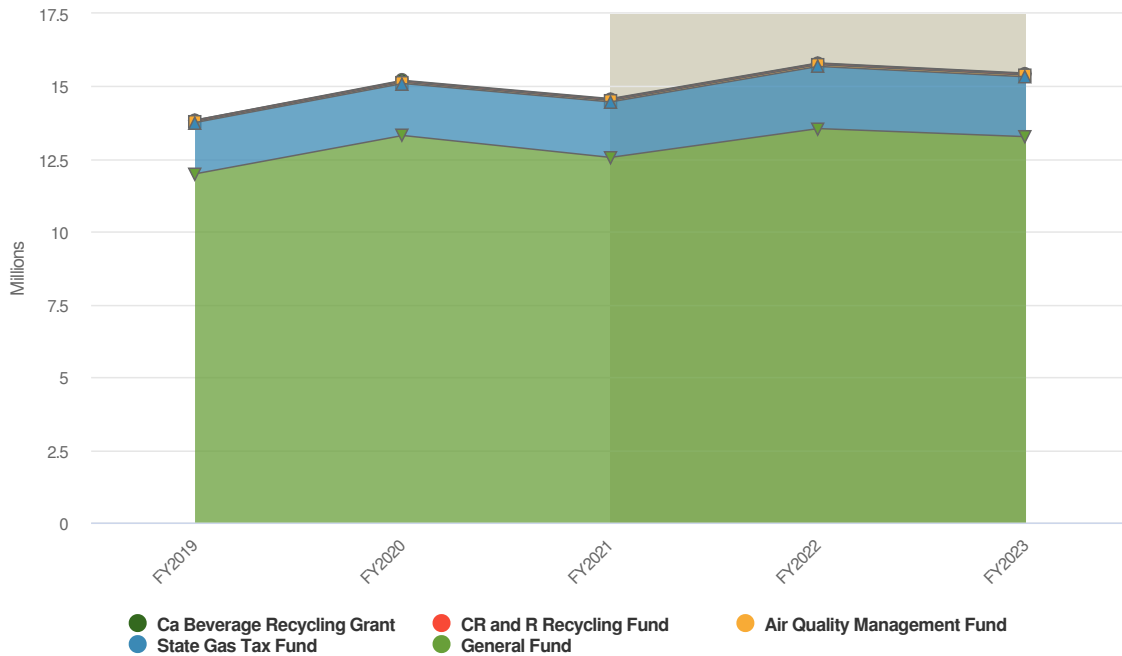
Public Works Expenditures by Division and Expense Type					
Public Works Division and Expense Type	FY 2019-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
Administration					
Personnel	\$471,200	\$468,392	\$471,600	\$487,800	\$505,300
Operations and Maintenance	\$30,395	\$15,069	\$11,100	\$16,800	\$15,700
Contract Services	\$51,698	\$63,931	\$89,800	\$185,800	\$191,000
<i>Total Administration</i>	\$553,292	\$547,392	\$572,500	\$690,400	\$712,000
Engineering					
Personnel	\$397,535	\$421,107	\$450,600	\$466,000	\$482,700
Operations and Maintenance	\$627,087	\$663,842	\$675,500	\$909,800	\$909,700
Contract Services	\$2,371,939	\$2,421,297	\$1,675,000	\$1,655,000	\$1,135,000
<i>Total Engineering</i>	\$3,396,561	\$3,506,245	\$2,801,100	\$3,030,800	\$2,527,400
Water Quality					
Personnel	\$261,971	\$268,407	\$265,700	\$277,100	\$286,900
Operations and Maintenance	\$311,690	\$327,822	\$423,500	\$395,600	\$398,100
Contract Services	\$478,668	\$254,345	\$0	\$85,600	\$0
<i>Total Water Quality</i>	\$1,052,329	\$850,573	\$689,200	\$758,300	\$685,000
Maintenance					
Landscape and Building Maintenance					
Personnel	\$430,269	\$427,706	\$327,300	\$404,400	\$417,800
Operations and Maintenance	\$926,470	\$933,896	\$872,100	\$911,800	\$917,900
Contract Services	\$3,811,467	\$4,117,718	\$4,033,100	\$4,403,300	\$4,610,800
<i>Total Landscape and Building Maintenance</i>	\$5,168,206	\$5,479,321	\$5,232,500	\$5,719,500	\$5,946,500
Street and Traffic Management					
Personnel	\$343,651	\$357,816	\$357,300	\$379,900	\$393,200
Operations and Maintenance	\$88,806	\$84,550	\$87,800	\$100,200	\$94,500
Contract Services	\$1,734,355	\$1,991,215	\$2,147,400	\$2,365,500	\$2,286,900
<i>Total Street and Traffic Management</i>	\$2,166,813	\$2,433,582	\$2,592,500	\$2,845,600	\$2,774,600
Sports Park Maintenance					
Personnel	\$141,268	\$135,852	\$136,700	\$141,100	\$145,600
Operations and Maintenance	\$361,884	\$407,923	\$434,900	\$299,400	\$292,900
Contract Services	\$999,035	\$1,285,283	\$1,012,800	\$974,200	\$1,024,200
<i>Total Sports Park Maintenance</i>	\$1,502,187	\$1,829,058	\$1,584,400	\$1,414,700	\$1,462,700
Civic Center					
Personnel		\$112,995	\$105,100	\$108,400	\$112,000
Operations and Maintenance		\$107,075	\$195,100	\$327,000	\$327,000
Contract Services		\$340,978	\$806,100	\$910,800	\$907,700
<i>Total Civic Center</i>		\$561,047	\$1,106,300	\$1,346,200	\$1,346,700
<i>Total Maintenance</i>	\$8,837,206	\$10,303,009	\$10,515,700	\$11,326,000	\$11,530,500
Total Public Works	\$13,839,389	\$15,207,218	\$14,578,500	\$15,805,500	\$15,454,900

Public Works Expenditures by Fund					
Funding Sources	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
General Fund	\$11,990,183	\$13,310,224	\$12,555,800	\$13,548,000	\$13,269,300
State Gas Tax Fund	\$1,763,377	\$1,788,078	\$1,908,700	\$2,137,000	\$2,059,100
Air Quality Management District Fund	\$38,742	\$44,460	\$49,200	\$59,200	\$59,200
CR & R Recycling Fund	\$45,800	\$44,800	\$44,800	\$45,800	\$46,000
California Beverage Recycling Grant	\$1,287	\$19,656	\$20,000	\$15,500	\$21,300
Total All Funds	\$13,839,389	\$15,207,218	\$14,578,500	\$15,805,500	\$15,454,900



Public Works: Expenditures by Fund

Budgeted and Historical Expenditures by Fund



Grey background indicates budgeted figures.

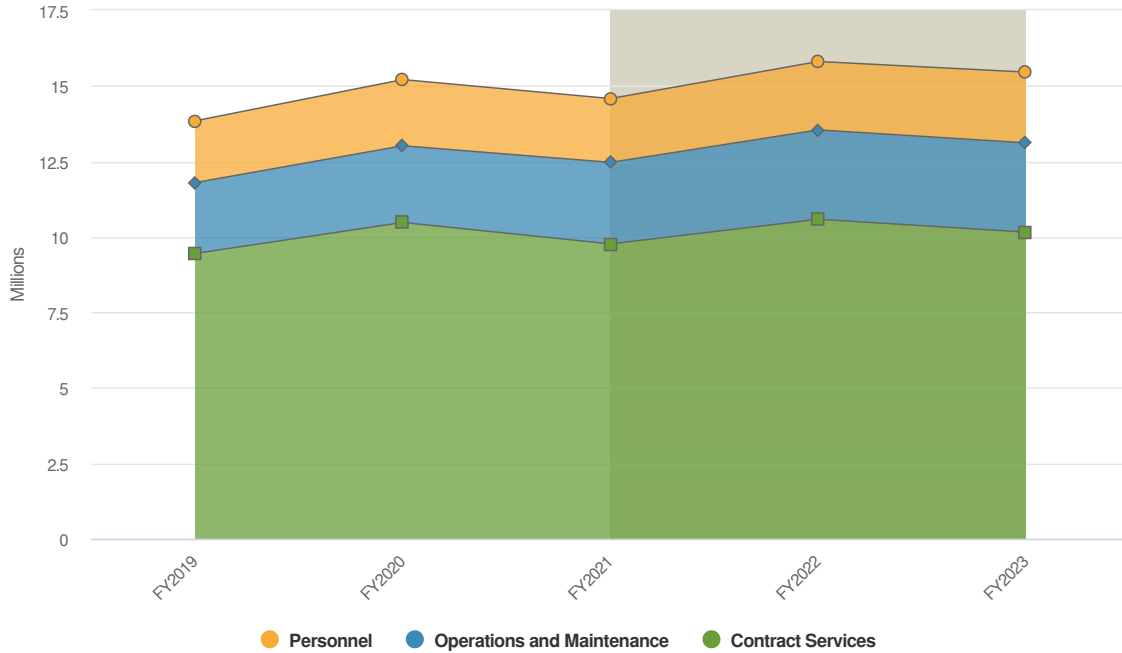
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Personnel	\$2,045,895	\$2,048,572	\$1,917,800	\$2,058,000	\$2,129,400
Operations and Maintenance	\$2,277,282	\$2,470,162	\$2,628,500	\$2,878,600	\$2,873,000
Contract Services	\$7,667,007	\$8,791,490	\$8,009,500	\$8,611,400	\$8,266,900
Total General Fund:	\$11,990,183	\$13,310,224	\$12,555,800	\$13,548,000	\$13,269,300
State Gas Tax Fund					
Personnel		\$143,703	\$196,500	\$206,700	\$214,100
Operations and Maintenance	\$67,763	\$69,490	\$71,500	\$81,500	\$81,500
Contract Services	\$1,695,614	\$1,574,884	\$1,640,700	\$1,848,800	\$1,763,500
Total State Gas Tax Fund:	\$1,763,377	\$1,788,078	\$1,908,700	\$2,137,000	\$2,059,100
Air Quality Management Fund					
Contract Services	\$38,742	\$44,460	\$49,200	\$59,200	\$59,200
Total Air Quality Management Fund:	\$38,742	\$44,460	\$49,200	\$59,200	\$59,200
CR and R Recycling Fund					
Contract Services	\$45,800	\$44,800	\$44,800	\$45,800	\$46,000
Total CR and R Recycling Fund:	\$45,800	\$44,800	\$44,800	\$45,800	\$46,000
Ca Beverage Recycling Grant					



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Operations and Maintenance	\$1,287	\$525	\$0	\$500	\$1,300
Contract Services	\$0	\$19,131	\$20,000	\$15,000	\$20,000
Total Ca Beverage Recycling Grant:	\$1,287	\$19,656	\$20,000	\$15,500	\$21,300
Total:	\$13,839,389	\$15,207,218	\$14,578,500	\$15,805,500	\$15,454,900

Public Works: Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



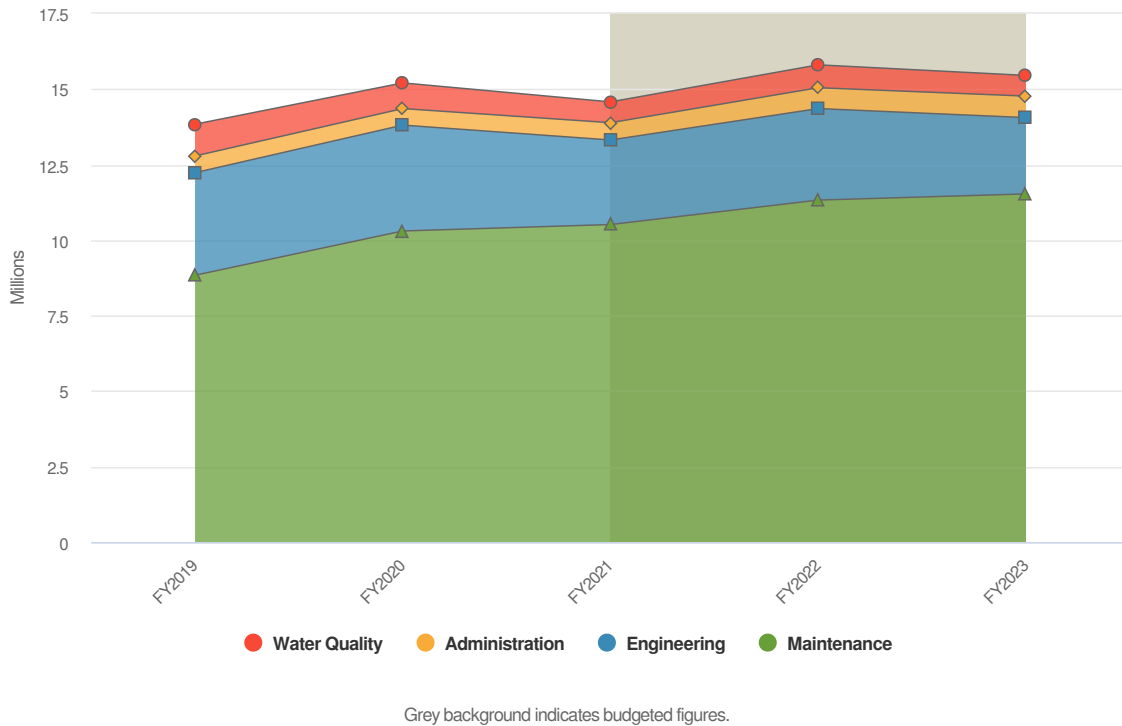
Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel	\$2,045,895	\$2,192,276	\$2,114,300	\$2,264,700	\$2,343,500
Operations and Maintenance	\$2,346,332	\$2,540,177	\$2,700,000	\$2,960,600	\$2,955,800
Contract Services	\$9,447,162	\$10,474,766	\$9,764,200	\$10,580,200	\$10,155,600
Total Expense Objects:	\$13,839,389	\$15,207,218	\$14,578,500	\$15,805,500	\$15,454,900



Public Works: Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expenditures					
Public Works					
Administration					
Personnel					
FULL-TIME SALARIES	\$372,307	\$366,940	\$359,400	\$373,700	\$388,700
PART-TIME SALARIES	\$12,230	\$10,215	\$13,700	\$14,500	\$15,000
CELL PHONE ALLOWANCE	\$360	\$364	\$400	\$400	\$400
MEDICARE	\$5,275	\$5,107	\$5,200	\$5,400	\$5,700
MEDICARE - PART-TIME			\$200	\$200	\$200
RETIREMENT	\$32,683	\$36,268	\$39,700	\$40,600	\$42,300
RETIREMENT/PART-TIME	\$158	\$138	\$200	\$200	\$200
HEALTH INSURANCE	\$48,187	\$49,361	\$52,800	\$52,800	\$52,800
Total Personnel:	\$471,200	\$468,392	\$471,600	\$487,800	\$505,300
Operations and Maintenance					
INCENTIVE PAY	\$2,938	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$646	\$1,188	\$1,000	\$900	\$1,000
TRAINING & EDUCATION	\$706	\$100	\$2,300	\$2,300	\$2,300
TRAVEL, CONFERENCES, MEETINGS	\$2,293	\$463	\$700	\$2,700	\$700



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
AUTO ALLOWANCE	\$4,800	\$4,846	\$4,800	\$4,800	\$4,800
MILEAGE REIMBURSEMENT	\$57	\$29	\$200	\$200	\$200
OPERATING SUPPLIES	\$1,987	\$1,055	\$2,000	\$2,000	\$2,000
PRINTING & DUPLICATION	\$15,681	\$0	\$0	\$0	\$0
SUBSCRIPTIONS & BOOKS	\$0	\$87	\$100	\$100	\$100
SOFTWARE LICENCES/MTCE		\$6,776	\$0	\$3,300	\$3,300
TRAVEL, CONFERENCES, MEETINGS	\$1,287	\$525	\$0	\$500	\$1,300
Total Operations and Maintenance:	\$30,395	\$15,069	\$11,100	\$16,800	\$15,700
Contract Services					
PROF SERV-SOLID WASTE		\$0	\$0	\$100,000	\$100,000
CONSULTING SERVICES-GENERAL	\$5,898	\$0	\$25,000	\$25,000	\$25,000
PROF SERV-SOLID WASTE	\$45,800	\$44,800	\$44,800	\$45,800	\$46,000
PROF SERV-BEV CONT RECYCLE PRG	\$0	\$19,131	\$20,000	\$15,000	\$20,000
Total Contract Services:	\$51,698	\$63,931	\$89,800	\$185,800	\$191,000
Total Administration:	\$553,292	\$547,392	\$572,500	\$690,400	\$712,000
Engineering					
Personnel					
FULL-TIME SALARIES	\$316,617	\$335,593	\$353,700	\$367,900	\$382,700
OVERTIME		\$210	\$0	\$0	\$0
MEDICARE	\$4,308	\$4,526	\$5,100	\$5,300	\$5,500
RETIREMENT	\$28,423	\$31,417	\$39,000	\$40,000	\$41,700
HEALTH INSURANCE	\$48,187	\$49,361	\$52,800	\$52,800	\$52,800
Total Personnel:	\$397,535	\$421,107	\$450,600	\$466,000	\$482,700
Operations and Maintenance					
INCENTIVE PAY	\$2,000	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$330	\$832	\$1,100	\$1,100	\$800
TRAINING & EDUCATION	\$982	\$689	\$1,600	\$1,000	\$800
TRAVEL, CONFERENCES, MEETINGS	\$912	\$534	\$800	\$2,000	\$2,100
AUTO ALLOWANCE	\$3,000	\$3,029	\$3,000	\$3,000	\$3,000
MILEAGE REIMBURSEMENT	\$0	\$0	\$200	\$200	\$200
OPERATING SUPPLIES	\$84	\$0	\$300	\$300	\$400
PRINTING & DUPLICATION	\$52	\$0	\$100	\$100	\$300
SUBSCRIPTIONS & BOOKS	\$1,558	\$1,425	\$1,700	\$1,700	\$1,700
UTILITIES-ELECT-STREET LIGHTS	\$612,885	\$652,239	\$661,400	\$900,400	\$900,400
SOFTWARE LICENCES/MTCE	\$5,283	\$5,093	\$5,300	\$0	\$0
Total Operations and Maintenance:	\$627,087	\$663,842	\$675,500	\$909,800	\$909,700
Contract Services					
PROF SERV-PROJECT ENGINEERING	\$2,173,368	\$2,208,256	\$1,600,000	\$1,600,000	\$1,050,000
PROF SERV-OFFICE ENGINEERING	\$198,571	\$213,041	\$75,000	\$55,000	\$85,000



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Total Contract Services:	\$2,371,939	\$2,421,297	\$1,675,000	\$1,655,000	\$1,135,000
Total Engineering:	\$3,396,561	\$3,506,245	\$2,801,100	\$3,030,800	\$2,527,400
Water Quality					
Personnel					
FULL-TIME SALARIES	\$210,635	\$214,288	\$210,000	\$218,200	\$227,000
MEDICARE	\$2,721	\$2,771	\$3,000	\$3,200	\$3,300
RETIREMENT	\$16,490	\$18,441	\$17,500	\$20,500	\$21,400
HEALTH INSURANCE	\$32,125	\$32,907	\$35,200	\$35,200	\$35,200
Total Personnel:	\$261,971	\$268,407	\$265,700	\$277,100	\$286,900
Operations and Maintenance					
INCENTIVE PAY	\$1,500	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$417	\$534	\$1,400	\$500	\$500
TRAINING & EDUCATION	\$849	\$0	\$1,100	\$1,100	\$600
TRAVEL, CONFERENCES, MEETINGS	\$1,363	\$610	\$0	\$0	\$3,000
AUTO ALLOWANCE	\$3,000	\$3,029	\$3,000	\$3,000	\$3,000
MILEAGE REIMBURSEMENT	\$244	\$0	\$200	\$200	\$200
OPERATING SUPPLIES	\$103	\$161	\$300	\$300	\$300
PRINTING & DUPLICATION	\$73	\$550	\$200	\$200	\$200
POSTAGE AND DELIVERIES	\$0	\$60	\$100	\$100	\$100
UNIFORMS	\$0	\$300	\$300	\$300	\$300
TELEPHONE & OTHER	\$3,221	\$3,274	\$2,400	\$2,400	\$2,400
SOFTWARE LICENCES/MTCE	\$5,283	\$5,093	\$5,300	\$0	\$0
VEHICLE REPLACEMENT	\$4,600	\$0	\$0	\$0	\$0
VEHICLE OPERATION/MAINTENANCE	\$652	\$1,318	\$0	\$0	\$0
NPDES	\$188,730	\$209,336	\$242,500	\$228,700	\$228,700
WATER QUALITY	\$101,654	\$103,557	\$166,700	\$158,800	\$158,800
Total Operations and Maintenance:	\$311,690	\$327,822	\$423,500	\$395,600	\$398,100
Contract Services					
COASTKEEPER SRC AGREEMENT		\$254,345	\$0	\$85,600	\$0
LANDSCAPE REPAIRS & REPLACEMEN	\$135,501	\$0	\$0	\$0	\$0
CONTRCT SERV-STREET SWEEP/RESD	\$179,299	\$0	\$0	\$0	\$0
CONTRCT SERV-ST SWEEP/ARTERIAL	\$121,196	\$0	\$0	\$0	\$0
CONTRACT SERVICES-STREET MAINT	\$42,672	\$0	\$0	\$0	\$0
Total Contract Services:	\$478,668	\$254,345	\$0	\$85,600	\$0
Total Water Quality:	\$1,052,329	\$850,573	\$689,200	\$758,300	\$685,000
Maintenance					



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Landscaping And Building Maint.					
Personnel					
FULL-TIME SALARIES	\$318,764	\$308,158	\$245,900	\$307,100	\$319,200
OVERTIME	\$0	\$0	\$1,000	\$1,000	\$1,000
MEDICARE	\$4,176	\$4,001	\$3,600	\$4,500	\$4,600
RETIREMENT	\$28,663	\$29,167	\$26,600	\$32,800	\$34,000
HEALTH INSURANCE	\$78,666	\$86,381	\$50,200	\$59,000	\$59,000
Total Personnel:	\$430,269	\$427,706	\$327,300	\$404,400	\$417,800
Operations and Maintenance					
INCENTIVE PAY	\$2,175	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$2,337	\$1,643	\$2,950	\$3,200	\$3,400
TRAINING & EDUCATION	\$5,023	\$1,313	\$4,150	\$2,900	\$2,700
TRAVEL, CONFERENCES, MEETINGS	\$1,119	\$1,206	\$0	\$0	\$0
AUTO ALLOWANCE	\$1,200	\$920	\$3,900	\$900	\$900
MILEAGE REIMBURSEMENT	\$0	\$95	\$200	\$200	\$200
OPERATING SUPPLIES	\$3,220	\$1,000	\$800	\$1,000	\$800
PRINTING & DUPLICATION	\$996	\$192	\$500	\$500	\$500
SUBSCRIPTIONS & BOOKS	\$34	\$163	\$100	\$100	\$100
UNIFORMS	\$1,027	\$1,355	\$1,200	\$1,200	\$1,200
UTILITIES-BUS SHELTERS	\$1,390	\$776	\$1,500	\$1,500	\$1,500
TELEPHONE & OTHER	\$4,770	\$5,175	\$3,000	\$5,400	\$5,400
UTILITIES-MEDIANS & SLOPES	\$324,325	\$336,894	\$266,400	\$283,000	\$279,700
UTILITIES-PARKS	\$452,824	\$502,587	\$517,300	\$533,600	\$543,200
ALTON REGULATORY MITIGATION	\$2,046	\$2,046	\$2,100	\$2,100	\$2,100
MAINTENANCE-BUILDING	\$8,313	\$1,389	\$0	\$0	\$0
MAINTENANCE-ELECTRICAL	\$76,228	\$67,574	\$65,000	\$65,000	\$65,000
REPAIRS-BUILDING	\$4,754	\$2,059	\$0	\$0	\$0
SOFTWARE LICENCES/MTCE	\$5,500	\$2,499	\$3,000	\$6,200	\$6,200
VEHICLE REPLACEMENT	\$20,800	\$0	\$0	\$0	\$0
VEHICLE OPERATION/MAINTENANCE	\$8,390	\$5,011	\$0	\$0	\$0
COMMUNITY PROGRAMS				\$5,000	\$5,000
Total Operations and Maintenance:	\$926,470	\$933,896	\$872,100	\$911,800	\$917,900
Contract Services					
LANDSCAPE REPAIRS & REPLACEMEN	\$330,687	\$351,668	\$340,400	\$410,800	\$410,800
CONTRCT SERV-LNDSCP MAINT/PARK	\$1,811,283	\$2,076,094	\$2,108,200	\$2,352,700	\$2,359,200
LANDSCAPE MTCE/MEDIANS & SLOPE	\$1,136,445	\$1,164,623	\$1,175,600	\$1,136,500	\$1,254,500
CONTRCT SERVICES-TREES	\$469,899	\$435,290	\$332,400	\$419,800	\$502,800
CONTRCT SERV-BACKFLOW PREVENTN	\$16,830	\$19,915	\$13,000	\$20,000	\$20,000



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
CONTRCT SERV-BUS SHELTERS	\$29,034	\$52,889	\$43,500	\$43,500	\$43,500
CONTRACT SVC- GRAFFITI REMOVAL	\$17,291	\$17,240	\$20,000	\$20,000	\$20,000
Total Contract Services:	\$3,811,467	\$4,117,718	\$4,033,100	\$4,403,300	\$4,610,800
Total Landscaping And Building Maint.:	\$5,168,206	\$5,479,321	\$5,232,500	\$5,719,500	\$5,946,500
Street and Traffic Management					
Personnel					
FULL-TIME SALARIES	\$270,837	\$114,229	\$122,900	\$134,100	\$139,400
OVERTIME	\$0	\$0	\$3,200	\$3,200	\$3,200
TEMPORARY PERSONNEL		\$70,035	\$0	\$0	\$0
MEDICARE	\$3,749	\$1,578	\$1,800	\$1,900	\$2,000
RETIREMENT	\$22,525	\$10,132	\$13,500	\$14,600	\$15,100
HEALTH INSURANCE	\$46,541	\$18,139	\$19,400	\$19,400	\$19,400
FULL-TIME SALARIES		\$109,842	\$152,300	\$163,300	\$169,900
MEDICARE		\$1,498	\$2,200	\$2,300	\$2,500
RETIREMENT		\$7,684	\$15,600	\$14,700	\$15,300
HEALTH INSURANCE		\$24,680	\$26,400	\$26,400	\$26,400
Total Personnel:	\$343,651	\$357,816	\$357,300	\$379,900	\$393,200
Operations and Maintenance					
INCENTIVE PAY	\$1,800	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$231	\$0	\$300	\$600	\$800
TRAINING & EDUCATION	\$165	\$188	\$1,000	\$1,000	\$1,000
TRAVEL, CONFERENCES, MEETINGS		\$0	\$0	\$900	\$0
AUTO ALLOWANCE	\$4,200	\$1,728	\$2,400	\$2,400	\$2,400
OPERATING SUPPLIES	\$377	\$2,515	\$2,500	\$2,600	\$2,600
SUBSCRIPTIONS & BOOKS	\$0	\$66	\$200	\$200	\$200
TELEPHONE & OTHER	\$1,097	\$1,046	\$1,000	\$1,000	\$1,000
SOFTWARE LICENCES/MTCE	\$8,703	\$8,513	\$8,900	\$10,000	\$5,000
VEHICLE REPLACEMENT	\$4,100	\$0	\$0	\$0	\$0
VEHICLE OPERATION/MAINTENANCE	\$369	\$1,005	\$0	\$0	\$0
AUTO ALLOWANCE		\$692	\$1,500	\$1,500	\$1,500
UTILITIES-ELECTRIC-SIGNALS	\$67,763	\$68,775	\$70,000	\$80,000	\$80,000
VEHICLE OPERATION MAINTENANCE		\$23	\$0	\$0	\$0
Total Operations and Maintenance:	\$88,806	\$84,550	\$87,800	\$100,200	\$94,500
Contract Services					
PROF SERV-PROJECT ENGINEERING		\$596		\$0	\$0
CONTRCT SERV-STREET SWEEP/RESD		\$186,164	\$173,000	\$173,000	\$171,000
CONTRCT SERV-ST SWEEP/ARTERIAL		\$122,467	\$212,300	\$212,300	\$221,000
CONTRACT SERVICES-STREET MAINT		\$62,644	\$72,200	\$72,200	\$72,200



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
PROF SERV-TRAFFIC ENGINEER	\$191,506	\$138,060	\$140,000	\$210,000	\$210,000
PROF SVC- PAVEMENT MGMT PROG	\$62,835	\$49,476	\$75,000	\$2,500	\$86,200
CONTRCT SERV-SIGNAL MAINT	\$301,383	\$306,952	\$307,000	\$491,500	\$322,500
CONTRACT SERVICES-STREET MAINT	\$1,139,889	\$1,080,396	\$1,118,700	\$1,144,800	\$1,144,800
PROF SERV-TRAFFIC ENGINEER	\$31,820	\$38,466	\$40,000	\$50,000	\$50,000
CONTRCT SERV-SIGNAL MAINT	\$6,922	\$5,994	\$9,200	\$9,200	\$9,200
Total Contract Services:	\$1,734,355	\$1,991,215	\$2,147,400	\$2,365,500	\$2,286,900
Total Street and Traffic Management:	\$2,166,813	\$2,433,582	\$2,592,500	\$2,845,600	\$2,774,600
Sports Park Maintenance					
Personnel					
FULL-TIME SALARIES	\$111,221	\$105,624	\$103,200	\$107,300	\$111,400
OVERTIME	\$0	\$0	\$1,000	\$1,000	\$1,000
MEDICARE	\$1,523	\$1,434	\$1,500	\$1,600	\$1,600
RETIREMENT	\$9,270	\$9,913	\$10,800	\$11,000	\$11,400
HEALTH INSURANCE	\$19,255	\$18,882	\$20,200	\$20,200	\$20,200
Total Personnel:	\$141,268	\$135,852	\$136,700	\$141,100	\$145,600
Operations and Maintenance					
INCENTIVE PAY	\$525	\$0	\$0	\$0	\$0
AUTO ALLOWANCE	\$600	\$606	\$600	\$600	\$600
UTILITIES-PARKS	\$310,967	\$359,655	\$366,000	\$240,500	\$224,000
MAINTENANCE-BUILDING	\$16,737	\$9,087	\$28,300	\$18,300	\$28,300
MAINTENANCE-ELECTRICAL	\$10,364	\$20,821	\$15,000	\$15,000	\$15,000
REPAIRS-BUILDING	\$22,691	\$17,754	\$25,000	\$25,000	\$25,000
Total Operations and Maintenance:	\$361,884	\$407,923	\$434,900	\$299,400	\$292,900
Contract Services					
CONSULTING SERVICES-GENERAL	\$2,241	\$0	\$0	\$0	\$0
LANDSCAPE REPAIRS & REPLACEMENT	\$272,040	\$560,875	\$277,700	\$293,100	\$293,100
CONTRCT SERV-LNDSCP MAINT/PARK	\$724,753	\$724,408	\$735,100	\$681,100	\$731,100
Total Contract Services:	\$999,035	\$1,285,283	\$1,012,800	\$974,200	\$1,024,200
Total Sports Park Maintenance:	\$1,502,187	\$1,829,058	\$1,584,400	\$1,414,700	\$1,462,700
Civic Center					
Personnel					
FULL-TIME SALARIES		\$87,797	\$80,100	\$83,200	\$86,500
OVERTIME		\$0	\$500	\$500	\$500
MEDICARE		\$1,186	\$1,200	\$1,200	\$1,200
RETIREMENT		\$7,558	\$7,500	\$7,700	\$8,000
HEALTH INSURANCE		\$16,454	\$15,800	\$15,800	\$15,800



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Total Personnel:		\$112,995	\$105,100	\$108,400	\$112,000
Operations and Maintenance					
AUTO ALLOWANCE		\$583	\$600	\$600	\$600
OPERATING SUPPLIES		\$11,019	\$12,000	\$12,000	\$12,000
PERMITS		\$0	\$2,500	\$2,500	\$2,500
INSPECTIONS		\$0	\$5,000	\$38,900	\$38,900
UTILITIES - BUILDING		\$95,129	\$163,000	\$261,000	\$261,000
EQUIPMENT RENTALS/LEASES		\$344	\$12,000	\$12,000	\$12,000
Total Operations and Maintenance:		\$107,075	\$195,100	\$327,000	\$327,000
Contract Services					
LANDSCAPE REPAIRS & REPLACEMENT		\$0	\$10,000	\$10,000	\$10,000
CONTRACT SERV-LANDSCP MAINT/PARK		\$0	\$53,000	\$97,000	\$80,000
CONTRACT SERV-STREET SWEEP/RESD		\$1,980	\$2,800	\$2,800	\$2,800
FACILITY MANAGEMENT		\$338,998	\$740,300	\$801,000	\$814,900
Total Contract Services:		\$340,978	\$806,100	\$910,800	\$907,700
Total Civic Center:		\$561,047	\$1,106,300	\$1,346,200	\$1,346,700
Total Maintenance:	\$8,837,206	\$10,303,009	\$10,515,700	\$11,326,000	\$11,530,500
Total Public Works:	\$13,839,389	\$15,207,218	\$14,578,500	\$15,805,500	\$15,454,900
Total Expenditures:	\$13,839,389	\$15,207,218	\$14,578,500	\$15,805,500	\$15,454,900



Community Services



Brett Channing

Deputy City Manager

The Community Services Division provides recreation programs, services, and special events throughout 4 facilities and 31 parks. With the completion of The Clubhouse Senior Center and the new Community Center and Performing Arts Center in 2019, 2020 was slated to be an exciting year for the Community Services division. Unfortunately, due to the global pandemic, the opening of the facilities was halted. Yet, with continuous changes and increased relaxation on COVID-19 restrictions, the future is optimistic, and the division will re-open the facilities in July 2021 and put them to good use.

Community Services: Accomplishments and Initiatives

FISCAL YEAR 2020-21 MAJOR ACCOMPLISHMENTS

1. Operated Care Center at El Toro High School for multiple days and nights due to evacuations during the Silverado Fire and Bond Fire as part of the City's Emergency Operations.
2. Implemented virtual recreation in response to the pandemic.
3. Distributed Personal Protective Equipment (PPE) for the special needs and senior populations through drive thru events and other means.
4. Coordinated two drive-in movie events to allow the community to gather in a safe manner, utilizing corporate sponsorships to offset costs.
5. Hosted a mobile COVID-19 vaccination Point of Distribution (POD) in partnership with the County of Orange at the Civic Center campus.
6. Re-opened recreation programs and facilities following guidance from federal, state, and local public health agencies. Referenced National Recreation and Parks Association in evaluating and strategically altering programs and services in response to COVID-19.
7. Analyzed Recreation fees and recommended updated fees to the City Council.
8. The Community Services Commission provided oversight and guidance on the following:
 - a. Updating recreation user fees
 - b. Increasing the number of tournaments per year and the creation of a tournament packet
 - c. Joining the Orange County Health Care Agency's "Stigma Free OC" campaign
 - d. Improvements to Cherry Park
 - e. Combining the Leaflet and Leisure Times Publication
 - f. Selecting a project for the use of Prop 68 grant funds

2021-23 MAJOR INITIATIVES

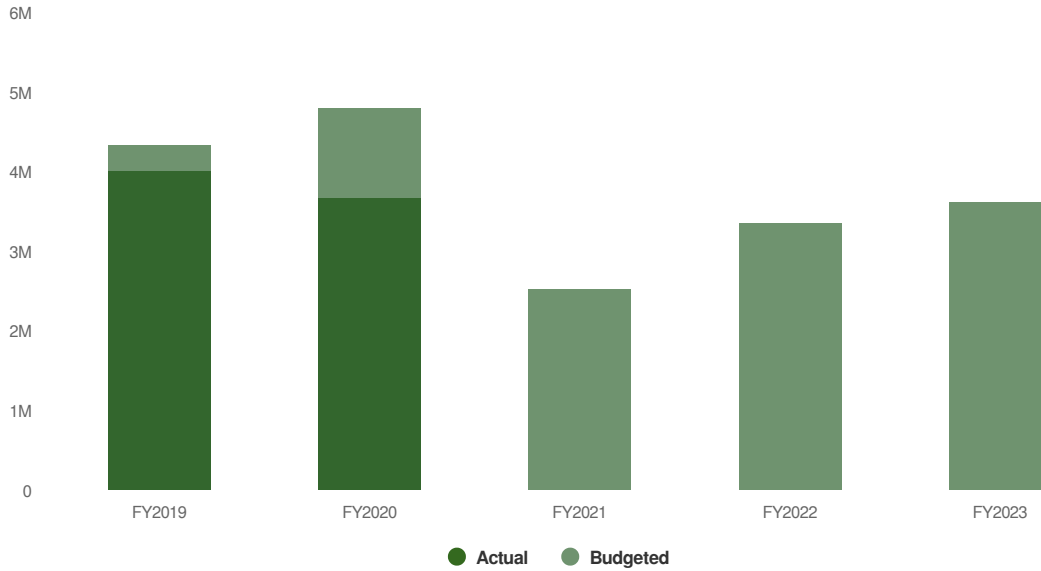
1. Reinvigorate civic life by holding 2021 4th of July Fireworks and Concert, summer concerts, Snow Fest, Bunny Blast, and other special events.
2. Operate The Clubhouse, Community Center, Performing Arts Center, Sports Park and Recreation Center, and Etnies Skatepark of Lake Forest according to applicable federal, state, and local public health guidelines and mandates.
3. Increase sports tournaments from 11 to 24 annually.
4. Collaborate with youth sports organizations categorized as "Group 2" to enhance fundraising opportunities and optimize efficiency of field usage.
5. Increase virtual recreation opportunities for community members that prefer to remain online due to public health concerns.
6. Showcase Civic Center by hosting 30th Anniversary of Cityhood event, storytelling festival and craft fair event.
7. Appoint community members to a Performing Arts Advisory Committee to provide input into the operations of the new Performing Arts Center.
8. Identify and offer emerging recreation, sports and activities that appeal to the community, such as pickleball tournaments.
9. Analyze the financial operations of facilities, recreation programming, and special events monthly to optimize efficiency and cost recovery.



Community Services: Expenditures Summary

\$3,629,350 **\$273,950**
(8.16% vs. prior year)

Community Services Proposed and Historical Budget vs. Actual

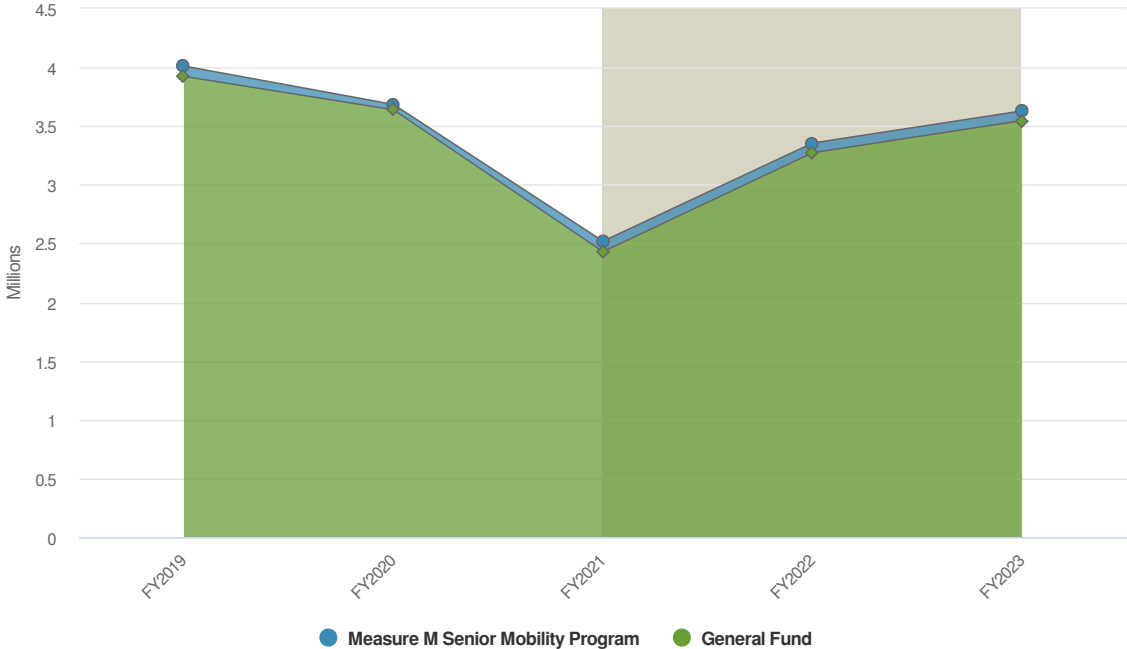


Community Services Expenditures by Division and Expense Type					
Community Services - Division and Expense Type	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
Administration					
Personnel		\$450,367	\$193,600	\$200,100	\$207,200
Operations and Maintenance		\$35,813	\$9,200	\$51,400	\$53,300
<i>Total Administration</i>		\$486,180	\$202,800	\$251,500	\$260,500
Seniors					
Personnel	\$813,325	\$408,891	\$279,400	\$454,300	\$483,400
Operations and Maintenance	\$910,848	\$176,666	\$170,900	\$213,500	\$207,150
Contract Services	\$24,977	\$0	\$0	\$0	\$0
Capital Outlay	\$9,916	\$6,049	\$0	\$27,000	\$0
<i>Total Seniors</i>	\$1,759,066	\$591,606	\$450,300	\$694,800	\$690,550
Skatepark					
Personnel	\$429,635	\$419,475	\$476,150	\$475,500	\$499,400
Operations and Maintenance	\$96,701	\$40,101	\$62,500	\$63,700	\$74,700
Capital Outlay		\$991	\$0	\$0	\$0
<i>Total Skatepark</i>	\$526,336	\$460,567	\$538,650	\$539,200	\$574,100
Sports Park and Recreation Center					
Personnel	\$848,679	\$746,922	\$606,900	\$569,500	\$598,900
Operations and Maintenance	\$385,296	\$677,865	\$200,700	\$629,900	\$802,700
Contract Services	\$63,129	\$42,700	\$0	\$0	\$0
Capital Outlay		\$0	\$0	\$0	\$10,000
<i>Total Sports Park and Recreation Center</i>	\$1,297,104	\$1,467,487	\$807,600	\$1,199,400	\$1,411,600
Special Events					
Personnel	\$120,857	\$100,969	\$115,300	\$100,000	\$126,400
Operations and Maintenance	\$307,946	\$212,788	\$94,300	\$264,000	\$229,000
Contract Services		\$19,099	\$31,500	\$31,500	\$31,500
<i>Total Special Events</i>	\$428,803	\$332,856	\$241,100	\$395,500	\$386,900
Community Center - Performing Arts					
Personnel		\$306,372	\$245,200	\$186,900	\$208,300
Operations and Maintenance		\$37,510	\$11,600	\$55,100	\$71,400
Contract Services		\$0	\$22,500	\$33,000	\$26,000
Capital Outlay		\$1,543	\$0	\$0	\$0
<i>Total Community Center - Performing Arts</i>	\$0	\$345,425	\$279,300	\$275,000	\$305,700
Total Community Services	\$4,011,309	\$3,684,120	\$2,519,750	\$3,355,400	\$3,629,350
Community Services Expenditures by Fund					
Funding Sources	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Budgeted	FY 2022-23 Budgeted
General Fund	\$3,922,906	\$3,638,731	\$2,429,750	\$3,272,900	\$3,546,850
Measure M Senior Mobility Program	\$88,403	\$45,389	\$90,000	\$82,500	\$82,500
Total All Funds	\$4,011,309	\$3,684,120	\$2,519,750	\$3,355,400	\$3,629,350



Community Services: Expenditures by Fund

Budgeted and Historical Expenditures by Fund



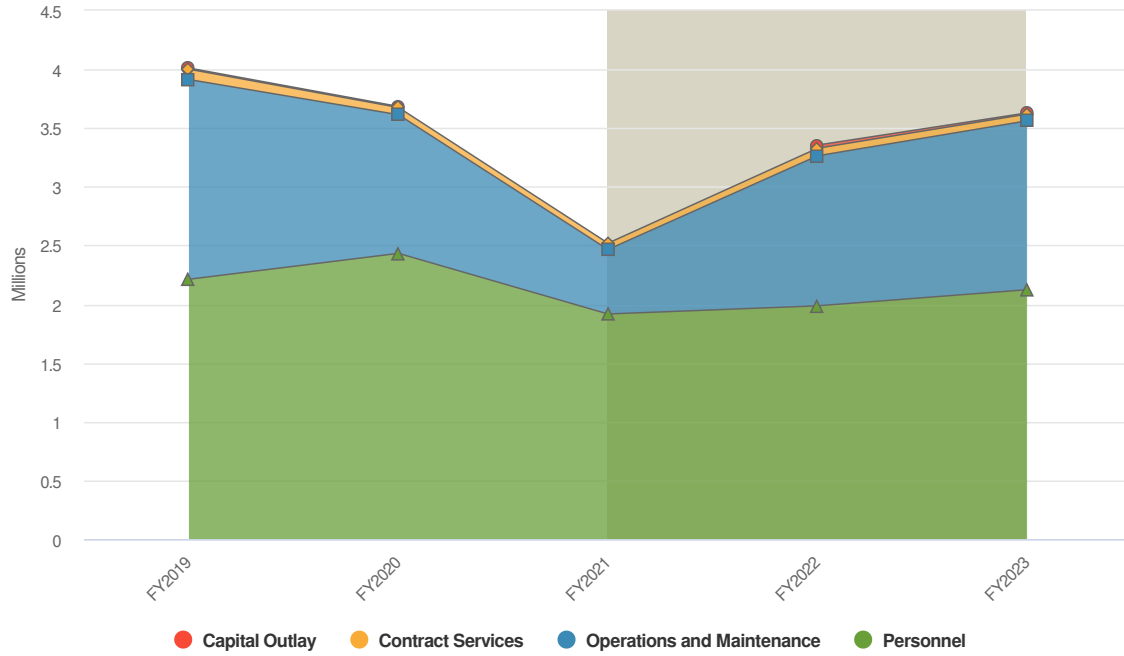
Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Personnel	\$2,212,496	\$2,432,996	\$1,916,550	\$1,986,300	\$2,123,600
Operations and Maintenance	\$1,612,387	\$1,135,352	\$459,200	\$1,195,100	\$1,355,750
Contract Services	\$88,107	\$61,799	\$54,000	\$64,500	\$57,500
Capital Outlay	\$9,916	\$8,583	\$0	\$27,000	\$10,000
Total General Fund:	\$3,922,906	\$3,638,731	\$2,429,750	\$3,272,900	\$3,546,850
Measure M Senior Mobility Program					
Operations and Maintenance	\$88,403	\$45,389	\$90,000	\$82,500	\$82,500
Total Measure M Senior Mobility Program:	\$88,403	\$45,389	\$90,000	\$82,500	\$82,500
Total:	\$4,011,308	\$3,684,120	\$2,519,750	\$3,355,400	\$3,629,350



Community Services: Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



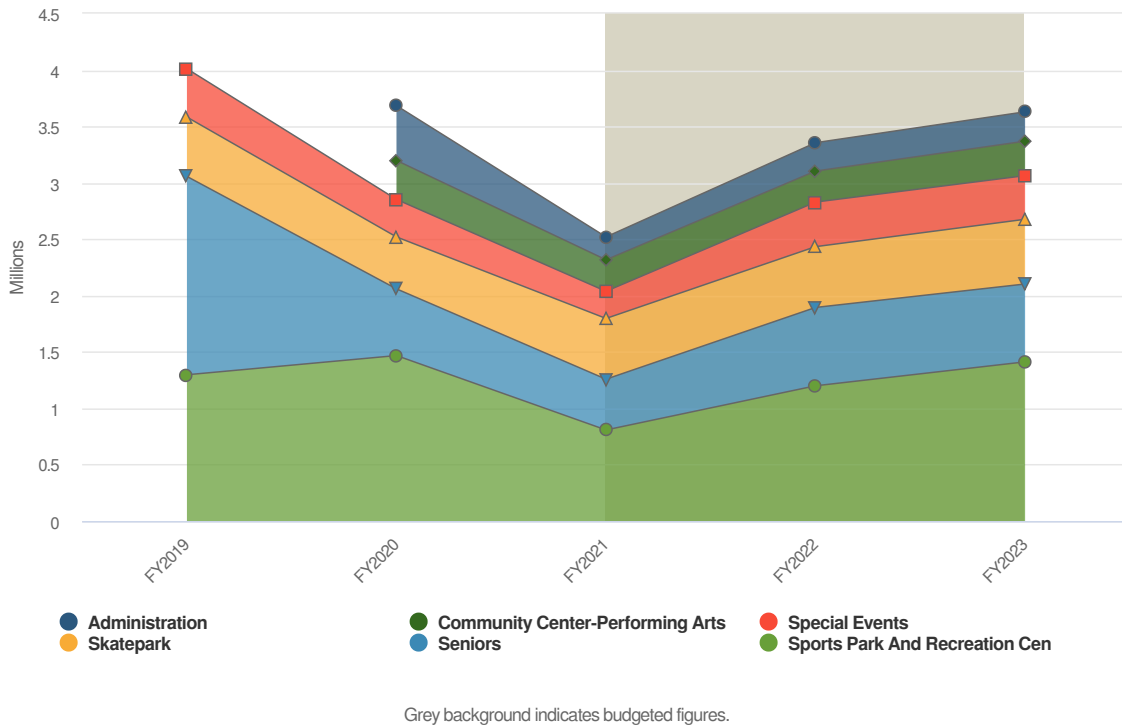
Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel	\$2,212,496	\$2,432,996	\$1,916,550	\$1,986,300	\$2,123,600
Operations and Maintenance	\$1,700,790	\$1,180,742	\$549,200	\$1,277,600	\$1,438,250
Contract Services	\$88,107	\$61,799	\$54,000	\$64,500	\$57,500
Capital Outlay	\$9,916	\$8,583	\$0	\$27,000	\$10,000
Total Expense Objects:	\$4,011,309	\$3,684,120	\$2,519,750	\$3,355,400	\$3,629,350



Community Services: Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expenditures					
Community Services					
Administration					
Personnel					
FULL-TIME SALARIES		\$361,916	\$150,800	\$156,800	\$163,100
CELL PHONE ALLOWANCE		\$346	\$0	\$100	\$100
MEDICARE		\$4,963	\$2,200	\$2,400	\$2,400
RETIREMENT		\$30,411	\$14,100	\$14,300	\$15,100
HEALTH INSURANCE		\$52,731	\$26,500	\$26,500	\$26,500
Total Personnel:		\$450,367	\$193,600	\$200,100	\$207,200
Operations and Maintenance					
MEMBERSHIPS & DUES		\$3,340	\$3,400	\$4,600	\$4,600
TRAINING & EDUCATION		\$0	\$2,000	\$2,000	\$2,000
TRAVEL, CONFERENCES, MEETINGS		\$1,296	\$0	\$3,100	\$5,000
AUTO ALLOWANCE		\$4,843	\$2,000	\$2,000	\$2,000
MILEAGE REIMBURSEMENT		\$475	\$500	\$500	\$500
OPERATING SUPPLIES		\$223	\$1,000	\$1,000	\$1,000
PRINTING & DUPLICATION		\$287	\$300	\$200	\$200



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
MAINTENANCE-JANITORIAL		\$22,152	\$0	\$0	\$0
VEHICLE OPERATION MAINTENANCE		\$3,196	\$0	\$0	\$0
BANK CHARGES & FEES		\$0		\$38,000	\$38,000
Total Operations and Maintenance:		\$35,813	\$9,200	\$51,400	\$53,300
Total Administration:		\$486,180	\$202,800	\$251,500	\$260,500
Seniors					
Personnel					
FULL-TIME SALARIES	\$542,269	\$229,953	\$137,600	\$143,000	\$148,800
PART-TIME SALARIES	\$117,883	\$108,187	\$92,700	\$253,600	\$275,300
CELL PHONE ALLOWANCE	\$360	\$0	\$0	\$0	\$0
MEDICARE	\$9,047	\$4,581	\$2,000	\$2,100	\$2,200
MEDICARE - PART-TIME			\$1,300	\$3,600	\$4,000
RETIREMENT	\$51,379	\$24,245	\$15,100	\$15,500	\$16,200
RETIREMENT/PART-TIME	\$751	\$791	\$4,300	\$10,100	\$10,500
HEALTH INSURANCE	\$91,636	\$41,134	\$26,400	\$26,400	\$26,400
Total Personnel:	\$813,325	\$408,891	\$279,400	\$454,300	\$483,400
Operations and Maintenance					
INCENTIVE PAY	\$3,525	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$1,673	\$335	\$400	\$400	\$400
TRAINING & EDUCATION	\$349	\$406	\$700	\$500	\$800
TRAVEL, CONFERENCES, MEETINGS	\$1,500	\$0	\$0	\$1,500	\$3,500
AUTO ALLOWANCE	\$6,900	\$1,722	\$1,500	\$1,500	\$1,500
MILEAGE REIMBURSEMENT	\$5	\$667	\$0	\$250	\$400
OPERATING SUPPLIES	\$1,321	\$1,325	\$6,000	\$9,500	\$9,000
PRINTING & DUPLICATION	\$100,094	\$16,532	\$0	\$200	\$200
POSTAGE AND DELIVERIES		\$0	\$0	\$100	\$100
UNIFORMS		\$0	\$0	\$250	\$250
TELEPHONE & OTHER	\$1,512	\$72	\$0	\$0	\$200
MAINTENANCE-JANITORIAL	\$47,147	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT	\$4,600	\$0	\$0	\$40,000	\$0
VEHICLE OPERATION/MAINTENANCE	\$1,593	\$0	\$0	\$0	\$0
HOLIDAY BANNERS	\$16,498	\$0	\$0	\$0	\$0
BANK CHARGES & FEES	\$42,897	\$23,115	\$0	\$0	\$0
COMMUNITY SERVICES PROGRAMS	\$2,350	\$0	\$0	\$0	\$0
RECREATION PROGRAMS	\$478,195	\$0	\$0	\$0	\$0
SENIOR PROGRAMS	\$112,287	\$87,101	\$72,300	\$69,800	\$92,300
EXCURSIONS		\$0	\$0	\$2,000	\$11,000
RECREATION CLASSES		\$0	\$0	\$5,000	\$5,000
SENIOR TRANSPORTATION	\$88,403	\$45,389	\$90,000	\$82,500	\$82,500
Total Operations and Maintenance:	\$910,848	\$176,666	\$170,900	\$213,500	\$207,150



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Contract Services					
PROF SERV-OTHER	\$21,600	\$0	\$0	\$0	\$0
CONSULTING SERVICES-GENERAL	\$3,378	\$0	\$0	\$0	\$0
Total Contract Services:	\$24,977	\$0	\$0	\$0	\$0
Capital Outlay					
EQUIPMENT	\$9,916	\$6,049	\$0	\$0	\$0
FURNITURE		\$0	\$0	\$27,000	\$0
Total Capital Outlay:	\$9,916	\$6,049	\$0	\$27,000	\$0
Total Seniors:	\$1,759,066	\$591,606	\$450,300	\$694,800	\$690,550
Skatepark					
Personnel					
FULL-TIME SALARIES	\$185,322	\$205,098	\$205,200	\$213,400	\$222,100
PART-TIME SALARIES	\$182,940	\$149,209	\$200,050	\$190,800	\$204,500
MEDICARE	\$5,194	\$4,930	\$2,900	\$3,200	\$3,200
MEDICARE - PART-TIME			\$2,900	\$2,700	\$3,000
RETIREMENT	\$15,354	\$18,705	\$20,300	\$20,800	\$21,700
RETIREMENT/PART-TIME	\$2,315	\$2,083	\$2,600	\$2,400	\$2,700
HEALTH INSURANCE	\$38,510	\$39,448	\$42,200	\$42,200	\$42,200
Total Personnel:	\$429,635	\$419,474	\$476,150	\$475,500	\$499,400
Operations and Maintenance					
INCENTIVE PAY	\$1,800	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$165	\$335	\$600	\$400	\$400
TRAINING & EDUCATION	\$0	\$0	\$1,100	\$1,500	\$1,000
TRAVEL, CONFERENCES, MEETINGS		\$0	\$0	\$500	\$500
AUTO ALLOWANCE	\$1,200	\$1,211	\$1,200	\$1,200	\$1,200
OPERATING SUPPLIES	\$14,669	\$8,263	\$22,000	\$25,000	\$25,000
PRINTING & DUPLICATION		\$7,958	\$0	\$200	\$200
COST OF MERCHANDISE SALES	\$16,720	\$9,725	\$13,000	\$16,000	\$16,000
TELEPHONE & OTHER	\$14,680	\$0	\$0	\$0	\$0
MAINTENANCE-BUILDING	\$667	\$440	\$1,200	\$600	\$600
WEBSITE UPDATE SERVICES		\$0	\$1,800	\$1,800	\$1,800
SKATEPARK PROGRAMS	\$46,801	\$12,168	\$21,600	\$16,500	\$28,000
Total Operations and Maintenance:	\$96,701	\$40,101	\$62,500	\$63,700	\$74,700
Capital Outlay					
EQUIPMENT		\$991	\$0	\$0	\$0
Total Capital Outlay:		\$991	\$0	\$0	\$0
Total Skatepark:	\$526,336	\$460,567	\$538,650	\$539,200	\$574,100
Sports Park And Recreation Cen					
Personnel					



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
FULL-TIME SALARIES	\$248,223	\$246,102	\$247,400	\$182,500	\$189,800
PART-TIME SALARIES	\$507,548	\$413,390	\$266,900	\$311,900	\$331,400
MEDICARE	\$10,618	\$9,197	\$3,500	\$2,600	\$2,800
MEDICARE - PART-TIME			\$3,900	\$5,000	\$5,500
RETIREMENT	\$30,746	\$27,797	\$27,300	\$19,800	\$20,700
RETIREMENT/PART-TIME	\$5,002	\$5,188	\$9,500	\$12,500	\$13,500
HEALTH INSURANCE	\$46,541	\$45,247	\$48,400	\$35,200	\$35,200
Total Personnel:	\$848,679	\$746,921	\$606,900	\$569,500	\$598,900
Operations and Maintenance					
INCENTIVE PAY	\$2,175	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$165	\$505	\$800	\$600	\$600
TRAINING & EDUCATION		\$455	\$1,700	\$1,100	\$300
TRAVEL, CONFERENCES, AND MEETINGS: SPORTS PARK AND RECREATION CEN				\$1,500	\$1,500
AUTO ALLOWANCE	\$1,500	\$1,515	\$1,500	\$1,500	\$1,500
OPERATING SUPPLIES	\$19,701	\$17,810	\$20,000	\$19,000	\$21,000
PRINTING & DUPLICATION	\$224	\$18,262	\$0	\$200	\$200
UNIFORMS		\$0	\$0	\$7,000	\$6,000
TELEPHONE & OTHER	\$63,800	\$0	\$0	\$0	\$0
EQUIPMENT RENTALS/LEASES	\$1,513	\$2,440	\$2,000	\$5,500	\$6,000
MAINTENANCE-BUILDING	\$812	\$420	\$1,500	\$2,000	\$500
MAINTENANCE-JANITORIAL	\$52,044	\$55,854	\$73,200	\$58,300	\$62,400
REPAIRS-BUILDING	\$0	\$231	\$1,000	\$0	\$0
SOFTWARE LICENCES/MTCE	\$828	\$828	\$3,200	\$900	\$900
WEBSITE UPDATE SERVICES		\$0	\$0	\$1,300	\$1,300
BANK CHARGES & FEES		\$148	\$0	\$0	\$0
COMMUNITY EVENTS		\$78	\$0	\$0	\$0
RECREATION PROGRAMS		\$394,474	\$0	\$360,000	\$475,000
TEEN PROGRAMS	\$35,856	\$21,055	\$18,800	\$11,000	\$12,000
EXCURSIONS		\$0	\$0	\$0	\$4,500
RECREATION CLASSES	\$150,825	\$119,836	\$50,000	\$100,000	\$150,000
RECREATION - YOUTHS	\$34,477	\$26,556	\$12,000	\$27,000	\$33,000
SPORTS PROGRAM	\$21,375	\$17,399	\$15,000	\$20,000	\$15,000
SPORTS TOURNAMENTS		\$0	\$0	\$13,000	\$11,000
Total Operations and Maintenance:	\$385,295	\$677,865	\$200,700	\$629,900	\$802,700
Contract Services					
PROF SERV-MISCELLANEOUS	\$63,129	\$42,700	\$0	\$0	\$0
Total Contract Services:	\$63,129	\$42,700	\$0	\$0	\$0
Capital Outlay					
EQUIPMENT		\$0	\$0	\$0	\$10,000
Total Capital Outlay:		\$0	\$0	\$0	\$10,000



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Total Sports Park And Recreation Cen:	\$1,297,104	\$1,467,487	\$807,600	\$1,199,400	\$1,411,600
Special Events					
Personnel					
FULL-TIME SALARIES	\$94,133	\$75,754	\$75,200	\$53,200	\$55,400
PART-TIME SALARIES	\$738	\$2,354	\$14,900	\$28,200	\$52,100
MEDICARE	\$1,311	\$1,105	\$1,100	\$800	\$800
MEDICARE - PART-TIME			\$200	\$800	\$800
RETIREMENT	\$8,612	\$7,731	\$8,200	\$5,700	\$6,000
RETIREMENT/PART-TIME	\$0	\$0	\$700	\$700	\$700
HEALTH INSURANCE	\$16,062	\$14,025	\$15,000	\$10,600	\$10,600
Total Personnel:	\$120,857	\$100,969	\$115,300	\$100,000	\$126,400
Operations and Maintenance					
INCENTIVE PAY	\$750	\$0	\$0	\$0	\$0
AUTO ALLOWANCE	\$1,200	\$338	\$300	\$300	\$300
PRINTING & DUPLICATION		\$2,186	\$0	\$0	\$0
HOLIDAY BANNERS		\$21,838	\$6,000	\$12,000	\$12,000
COMMUNITY SERVICES PROGRAMS		\$0	\$3,500	\$15,000	\$15,000
COMMUNITY EVENTS	\$305,996	\$188,425	\$84,500	\$236,700	\$201,700
Total Operations and Maintenance:	\$307,946	\$212,787	\$94,300	\$264,000	\$229,000
Contract Services					
PROF SERV-OTHER		\$19,099	\$31,500	\$31,500	\$31,500
Total Contract Services:		\$19,099	\$31,500	\$31,500	\$31,500
Total Special Events:	\$428,803	\$332,856	\$241,100	\$395,500	\$386,900
Community Center-Performing Arts					
Personnel					
FULL-TIME SALARIES		\$197,042	\$116,400	\$34,300	\$35,700
PART-TIME SALARIES		\$48,650	\$86,300	\$140,400	\$160,000
MEDICARE		\$3,333	\$1,700	\$500	\$500
MEDICARE - PART-TIME			\$1,200	\$1,400	\$1,500
RETIREMENT		\$18,999	\$12,800	\$3,700	\$3,900
RETIREMENT/PART-TIME		\$485	\$3,900	\$1,300	\$1,400
HEALTH INSURANCE		\$37,863	\$22,900	\$5,300	\$5,300
Total Personnel:		\$306,372	\$245,200	\$186,900	\$208,300
Operations and Maintenance					
MEMBERSHIPS & DUES		\$165	\$600	\$200	\$200
TRAINING & EDUCATION		\$460	\$600	\$300	\$700
TRAVEL, CONFERENCES, AND MEETINGS: CS COMMUNITY CTR/PERFORMING ARTS				\$0	\$1,500



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
AUTO ALLOWANCE		\$874	\$900	\$900	\$900
OPERATING SUPPLIES		\$9,032	\$6,000	\$5,000	\$10,000
PRINTING & DUPLICATION		\$26,979	\$0	\$800	\$200
MAINTENANCE-JANATORIAL: CS COMMUNITY CTR/PERFORMING ARTS				\$40,000	\$50,000
SOFTWARE LICENCES/MTCE		\$0	\$3,500	\$400	\$400
BANK CHARGES & FEES		\$0	\$0	\$7,500	\$7,500
Total Operations and Maintenance:		\$37,510	\$11,600	\$55,100	\$71,400
Contract Services					
PROF SERV-MISCELLANEOUS		\$0	\$22,500	\$33,000	\$26,000
Total Contract Services:		\$0	\$22,500	\$33,000	\$26,000
Capital Outlay					
EQUIPMENT		\$1,543	\$0	\$0	\$0
Total Capital Outlay:		\$1,543	\$0	\$0	\$0
Total Community Center-Performing Arts:		\$345,426	\$279,300	\$275,000	\$305,700
Total Community Services:	\$4,011,309	\$3,684,120	\$2,519,750	\$3,355,400	\$3,629,350
Total Expenditures:	\$4,011,309	\$3,684,120	\$2,519,750	\$3,355,400	\$3,629,350



Police Services



Lt. Chad Taylor
Chief of Police Services

The Police Services Division is responsible for public safety and general law enforcement within the City, including patrol services, traffic enforcement, and criminal investigation. Police Services provides a variety of community policing programs and services, including crime prevention, emergency preparedness, homeless programs, and volunteer programs.

Police Services: Accomplishments and Initiatives

FISCAL YEAR 2020-21 ACCOMPLISHMENTS

1. Through the Homeless Liaison Officer, Police Services continued to foster a relationship with the City's homeless population, connecting them with available resources. Through partnerships with charitable organizations, 18 members of the homeless community were placed in housing and over 700 field interviews were conducted.
2. Sheriff's Deputies decreased in-custody arrests by 23%, with 657 in-custody arrests in total, as well as 730 misdemeanor citations and 73 warrant arrests.
3. Traffic enforcement activities resulted in the issuance of 1,254 non-hazardous citations and 1,603 hazardous citations.
4. Provided 24-hour Emergency Management Center ("EOC") operations in response to the Silverado fire and Bond fire.
5. Coordinated the City's emergency response to the COVID-19 pandemic.
6. Implemented the Emergency Management Performance Grant to fund equipment purchases to support the City's EOC.
7. Supported Orange County Health Care Agency vaccination efforts by coordinating City staff serving at COVID-19 vaccination sites
8. Installed Automated License Plate Reader Cameras in 10 high traffic areas in the city to enhance public safety.

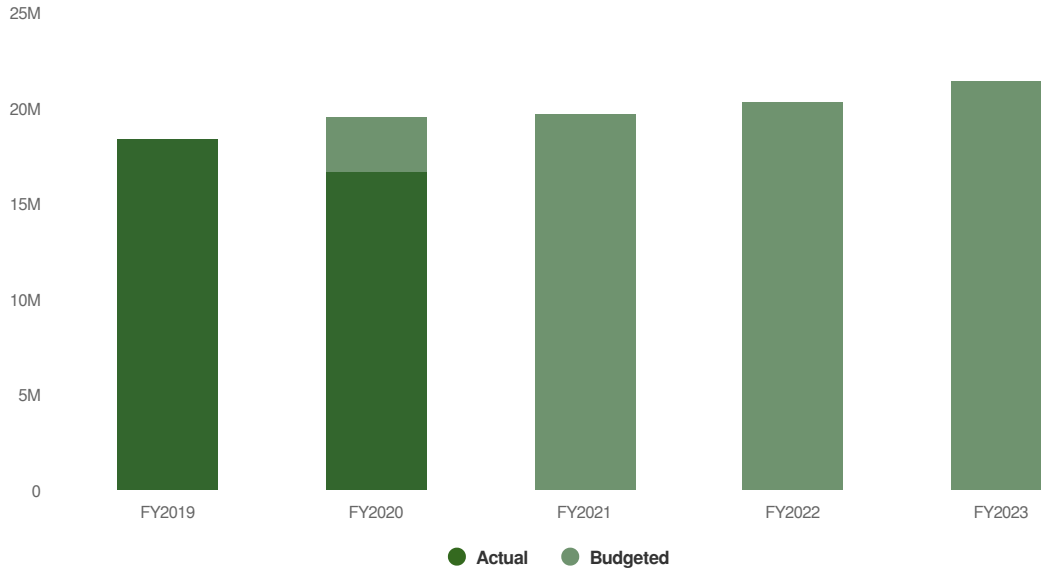
2021-23 MAJOR INITIATIVES

1. Increase participation in Neighborhood Watch and Business/Hotel Watch programs.
2. Increase number of Automatic License Plate Reader cameras to assist in solving crimes in the community.
3. Enhance public engagement in crime prevention campaigns via social media communications.
4. Develop Advanced Training Program for Community Emergency Response Team (CERT).
5. Facilitate transition of CERT Basic Course to a "train the trainer" model.
6. Update City Emergency Plans and initiate enhanced emergency response training.
7. Expand promotion of the Lake Forest Responsible Pet Ownership Program to control pet overpopulation by providing discounted spay/neutering services to Lake Forest residents.
8. Increase in DUI arrest and traffic matters related to reckless driving, utilizing the additional traffic car.

Police Services: Expenditures Summary

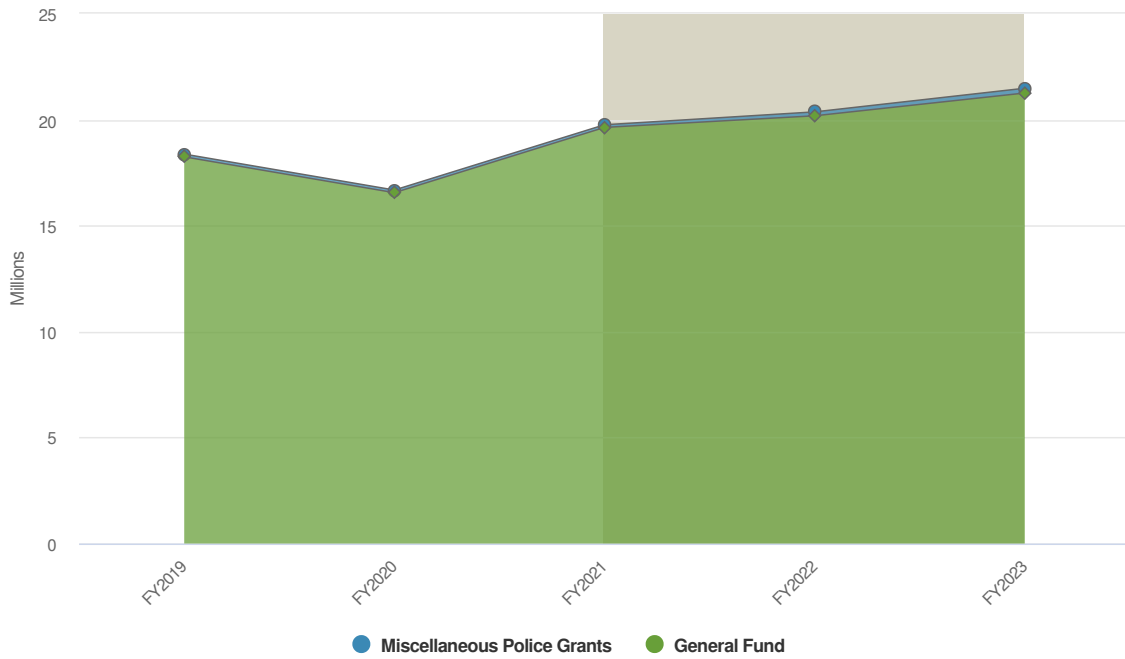
\$21,480,400 **\$1,115,600**
(5.48% vs. prior year)

Police Services Proposed and Historical Budget vs. Actual



Police Services: Expenditures by Fund

Budgeted and Historical Expenditures by Fund



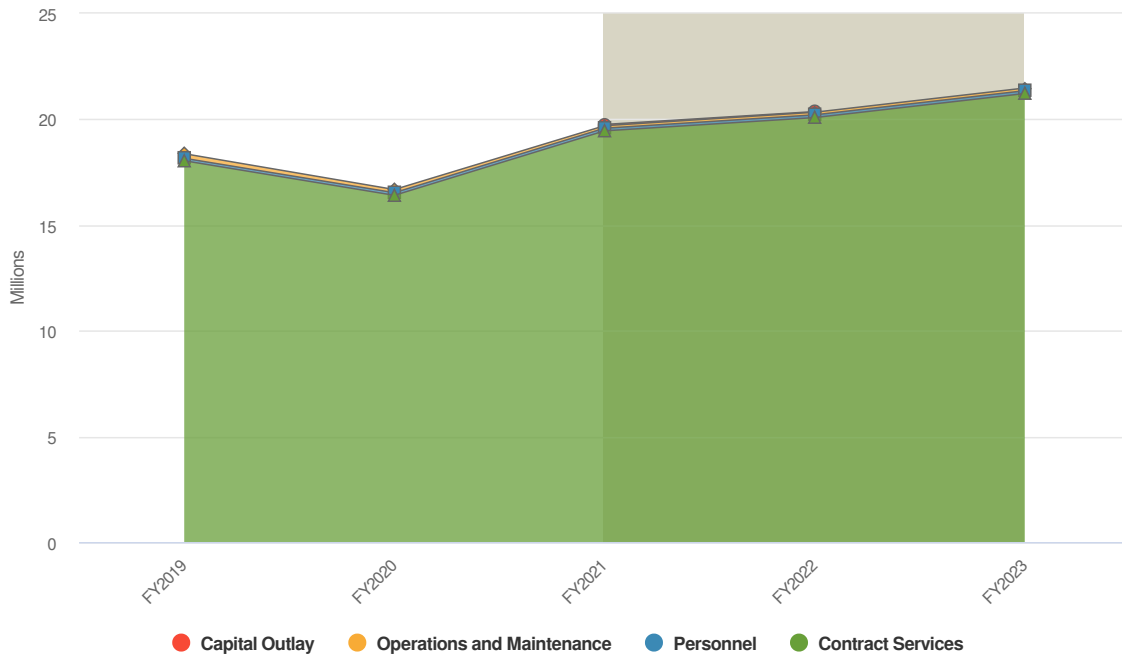
Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund					
Personnel	\$115,882	\$124,365	\$124,800	\$128,900	\$133,300
Operations and Maintenance	\$217,294	\$150,199	\$118,500	\$124,200	\$126,700
Contract Services	\$17,910,968	\$16,278,320	\$19,328,600	\$19,896,700	\$20,995,400
Capital Outlay		\$0	\$60,000	\$30,000	\$0
Total General Fund:	\$18,244,144	\$16,552,883	\$19,631,900	\$20,179,800	\$21,255,400
Miscellaneous Police Grants					
Contract Services	\$129,300	\$125,000	\$125,000	\$185,000	\$225,000
Total Miscellaneous Police Grants:	\$129,300	\$125,000	\$125,000	\$185,000	\$225,000
Total:	\$18,373,444	\$16,677,883	\$19,756,900	\$20,364,800	\$21,480,400



Police Services: Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel					
FULL-TIME SALARIES	\$90,165	\$96,976	\$95,300	\$99,100	\$103,000
MEDICARE	\$1,171	\$1,199	\$1,400	\$1,400	\$1,500
RETIREMENT	\$8,484	\$9,736	\$10,500	\$10,800	\$11,200
HEALTH INSURANCE	\$16,062	\$16,454	\$17,600	\$17,600	\$17,600
Total Personnel:	\$115,882	\$124,365	\$124,800	\$128,900	\$133,300
Operations and Maintenance					
INCENTIVE PAY	\$563	\$0	\$0	\$0	\$0
MEMBERSHIPS & DUES	\$233	\$165	\$500	\$300	\$300
TRAINING & EDUCATION	\$4,551	\$1,104	\$10,000	\$7,000	\$7,000
TRAVEL, CONFERENCES, MEETINGS	\$1,682	\$1,418	\$200	\$1,500	\$1,500
MILEAGE REIMBURSEMENT	\$463	\$18	\$500	\$500	\$500
OPERATING SUPPLIES	\$27,491	\$21,001	\$30,000	\$30,000	\$30,000
PRINTING & DUPLICATION	\$685	\$5,145	\$4,000	\$4,000	\$4,000
UNIFORMS	\$4,042	\$4,769	\$6,000	\$6,000	\$6,000
TELEPHONE & OTHER	\$1,643	\$1,796	\$3,200	\$2,500	\$2,500
EQUIPMENT MAINTENANCE	\$3,823	\$917	\$2,500	\$2,000	\$2,000
VEHICLE REPLACEMENT	\$20,200	\$0	\$0	\$0	\$0



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
VEHICLE OPERATION/MAINTENANCE	\$60,029	\$37,895	\$0	\$0	\$0
COMMUNITY SERVICES PROGRAMS	\$91,888	\$75,969	\$61,600	\$70,400	\$72,900
Total Operations and Maintenance:	\$217,294	\$150,199	\$118,500	\$124,200	\$126,700
Contract Services					
PROF SERV-OTHER	\$3,651	\$9,293	\$39,400	\$49,400	\$49,400
800 MHZ OPER/MAINT	\$25,340	\$29,352	\$29,400	\$50,000	\$37,200
MDC OPERATION/MAINTENANCE	\$7,475	\$9,371	\$12,000	\$12,000	\$12,000
CONTRCT SERV-ANIMAL CONTROL	\$556,734	\$653,781	\$703,900	\$568,400	\$568,400
CONTRACT SERV-CROSSING GUARD	\$302,762	\$245,986	\$363,000	\$293,400	\$293,400
CONTRCT SERV-CITATIONS COLLECT	\$7,957	\$4,845	\$5,000	\$5,000	\$5,000
FINGERPRINT ID SYSTEM	\$50,986	\$48,084	\$45,600	\$40,000	\$40,000
POLICE SERVICES	\$16,956,063	\$15,277,608	\$18,130,300	\$18,878,500	\$19,990,000
POLICE SERVICES	\$129,300	\$125,000	\$125,000	\$125,000	\$125,000
Total Contract Services:	\$18,040,268	\$16,403,320	\$19,453,600	\$20,081,700	\$21,220,400
Capital Outlay					
VEHICLES		\$0	\$60,000	\$30,000	\$0
Total Capital Outlay:		\$0	\$60,000	\$30,000	\$0
Total Expense Objects:	\$18,373,444	\$16,677,883	\$19,756,900	\$20,364,800	\$21,480,400



Fire Services

The Orange County Fire Authority provides fire services to the City. The Authority provides fire protection and suppression, inspection services, paramedic emergency medical services, technical rescue services, and hazardous material response.

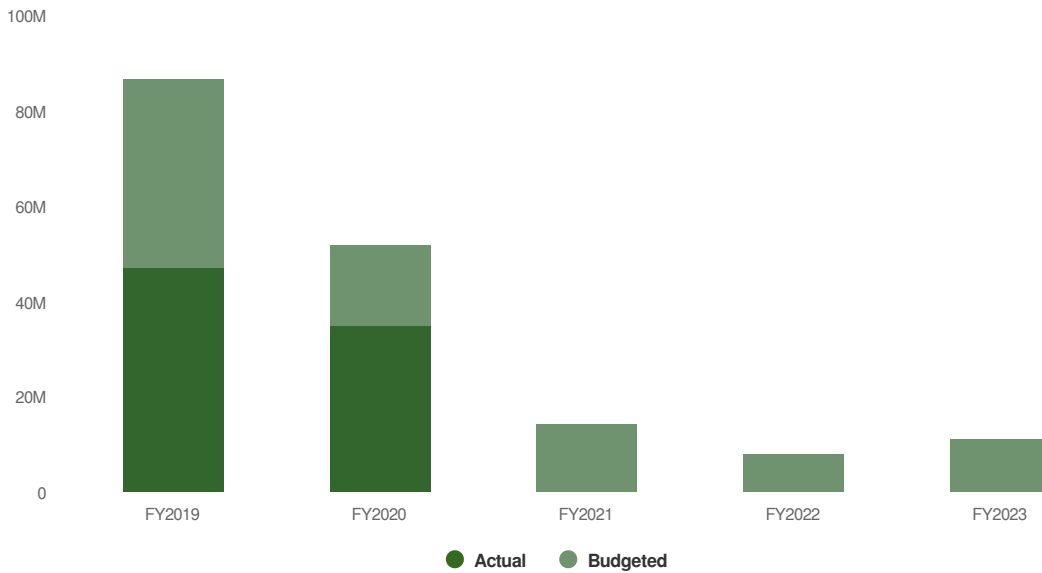
The Orange County Fire Authority funds its service in the City of Lake Forest using a formula derived from direct property tax income. The amount allocated is based on 11.11% of 1% of the total assessed value of properties in Lake Forest.

Capital Projects

Expenditures Summary

\$11,371,500 **\$3,313,300**
 (41.12% vs. prior year)

Capital Projects Proposed and Historical Budget vs. Actual



Expenditures by Fund

Name	FY2022 Budgeted	FY2023 Budgeted
All Funds		
Governmental Funds		
Capital Projects		
Capital Improvement Projects Fund		
Capital Outlay	\$765,000	\$671,200
Total Capital Improvement Projects Fund:	\$765,000	\$671,200
Park Development and Constr. Fund		
Capital Outlay	\$741,000	\$177,800
Total Park Development and Constr. Fund:	\$741,000	\$177,800
Lftm Intersection Improvements		
Capital Outlay	\$868,000	\$3,290,500
Total Lftm Intersection Improvements:	\$868,000	\$3,290,500



Name	FY2022 Budgeted	FY2023 Budgeted
FCPP Capital Projects		
Capital Outlay	\$800,000	\$2,700,000
Total FCPP Capital Projects:	\$800,000	\$2,700,000
Nakase Traffic Improvements		
Capital Outlay	\$225,000	\$332,000
Total Nakase Traffic Improvements:	\$225,000	\$332,000
Total Capital Projects:	\$3,399,000	\$7,171,500
Total Governmental Funds:	\$3,399,000	\$7,171,500
Special Revenue		
State Gas Tax Fund		
Capital Outlay	\$0	\$25,000
Total State Gas Tax Fund:	\$0	\$25,000
Road Maint. and Rehab Account		
Capital Outlay	\$2,049,400	\$1,677,300
Total Road Maint. and Rehab Account:	\$2,049,400	\$1,677,300
Measure M Fund		
Capital Outlay	\$1,353,000	\$1,394,200
Total Measure M Fund:	\$1,353,000	\$1,394,200
Air Quality Management Fund		
Capital Outlay	\$375,000	\$0
Total Air Quality Management Fund:	\$375,000	\$0
Community Development Block Grant		
Capital Outlay	\$284,200	\$175,000
Total Community Development Block Grant:	\$284,200	\$175,000
Total Special Revenue:	\$4,061,600	\$3,271,500
Reserves		
Assigned		
Infrastructure Fund		
Capital Outlay	\$597,600	\$928,500
Total Infrastructure Fund:	\$597,600	\$928,500
Total Assigned:	\$597,600	\$928,500
Total Reserves:	\$597,600	\$928,500
Total All Funds:	\$8,058,200	\$11,371,500



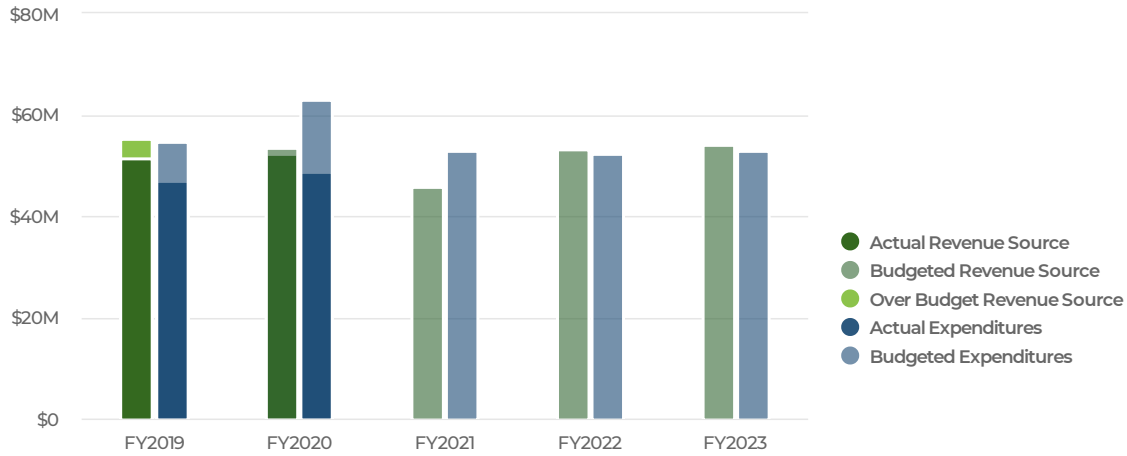
FUND SUMMARIES



General Fund Group Funds Overview

The General Fund Group Funds include the general operating fund of the city. It is used to account for all financial resources except for those required to be accounted for in another fund. Additionally, the City maintains one capital projects fund and two separate reserve funds which are combined with the General Fund for purposes of the City's audited financial statements. They are the Capital Improvement Projects Fund, the Infrastructure Reserve Fund, and the Neighborhood Park Improvement Reserve Fund.

Summary



General Fund Group Funds: Revenue by Fund

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund	\$54,883,977	\$52,220,616	\$46,050,100	\$53,208,400	\$54,244,300
Total General Fund:	\$54,883,977	\$52,220,616	\$46,050,100	\$53,208,400	\$54,244,300
Capital Improvement Projects Fund	\$480,861	\$131,951	\$0	\$0	\$0
Total Capital Improvement Projects Fund:	\$480,861	\$131,951	\$0	\$0	\$0
Total:	\$55,364,837	\$52,352,566	\$46,050,100	\$53,208,400	\$54,244,300

General Fund Group Funds: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
Taxes	\$43,601,633	\$42,381,060	\$39,851,000	\$45,024,000	\$47,143,000
Licenses and Permits	\$1,911,831	\$2,395,798	\$1,654,000	\$2,386,000	\$1,916,000
Charges for Services	\$4,578,909	\$4,527,846	\$2,637,000	\$4,215,300	\$3,896,000
Intergovernmental	\$408,843	\$296,210	\$467,600	\$435,600	\$221,600
Use of Money and Property	\$3,043,816	\$1,829,381	\$733,000	\$383,000	\$383,000
Fines and Forfeitures	\$482,786	\$319,814	\$410,000	\$410,000	\$410,000



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Other	\$1,337,019	\$602,459	\$107,500	\$107,500	\$107,500
Developer Contribution		\$0	\$190,000	\$247,000	\$167,200
Total Revenue Source:	\$55,364,837	\$52,352,566	\$46,050,100	\$53,208,400	\$54,244,300

General Fund Group Funds: Expenditures by Fund

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
General Fund	\$46,594,031	\$45,986,527	\$46,542,700	\$51,219,900	\$51,374,650
Total General Fund:	\$46,594,031	\$45,986,527	\$46,542,700	\$51,219,900	\$51,374,650
Capital Improvement Projects Fund	\$646,086	\$2,769,141	\$1,374,375	\$765,000	\$671,200
Total Capital Improvement Projects Fund:	\$646,086	\$2,769,141	\$1,374,375	\$765,000	\$671,200
Infrastructure Fund		\$0	\$1,763,135	\$597,600	\$928,500
Total Infrastructure Fund:		\$0	\$1,763,135	\$597,600	\$928,500
Neighborhood Park Improvement Fund		\$0	\$3,500,000	\$0	\$0
Total Neighborhood Park Improvement Fund:		\$0	\$3,500,000	\$0	\$0
Total:	\$47,240,118	\$48,755,669	\$53,180,210	\$52,582,500	\$52,974,350

General Fund Group Funds: Expenditures by Function

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expenditures					
Capital Projects	\$646,086	\$2,769,141	\$6,637,510	\$1,362,600	\$1,599,700
General Government	\$8,693,350	\$8,422,699	\$8,869,650	\$10,440,700	\$9,944,100
Public Safety	\$18,244,144	\$16,552,883	\$19,631,900	\$20,179,800	\$21,255,400
Community Services	\$3,922,906	\$3,638,731	\$2,429,750	\$3,272,900	\$3,546,850
Public Works	\$11,990,183	\$13,310,224	\$12,555,800	\$13,548,000	\$13,269,300
Community Development	\$3,651,940	\$3,987,135	\$2,968,100	\$3,676,000	\$3,256,500
Legislative	\$91,509	\$74,855	\$87,500	\$102,500	\$102,500
Total Expenditures:	\$47,240,118	\$48,755,669	\$53,180,210	\$52,582,500	\$52,974,350

General Fund Group Funds: Expenditures by Expense Type

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel	\$9,189,028	\$9,804,398	\$8,854,350	\$9,610,500	\$9,990,000
Operations and Maintenance	\$6,928,878	\$6,178,092	\$5,451,450	\$6,868,500	\$7,309,350
Contract Services	\$30,288,645	\$29,909,104	\$31,525,000	\$33,857,900	\$33,912,700
Capital Outlay	\$833,567	\$2,864,075	\$7,349,410	\$2,245,600	\$1,762,300
Total Expense Objects:	\$47,240,118	\$48,755,669	\$53,180,210	\$52,582,500	\$52,974,350

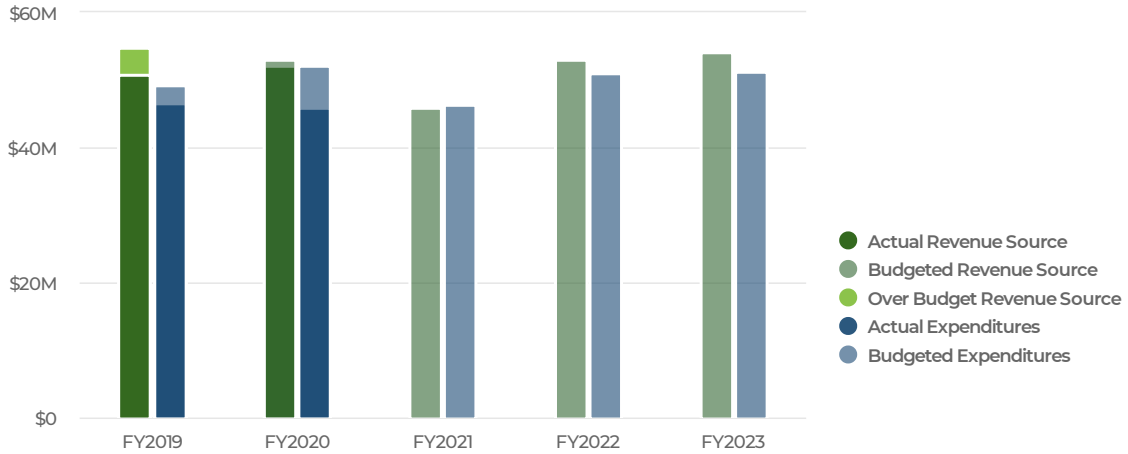




General Fund Operating

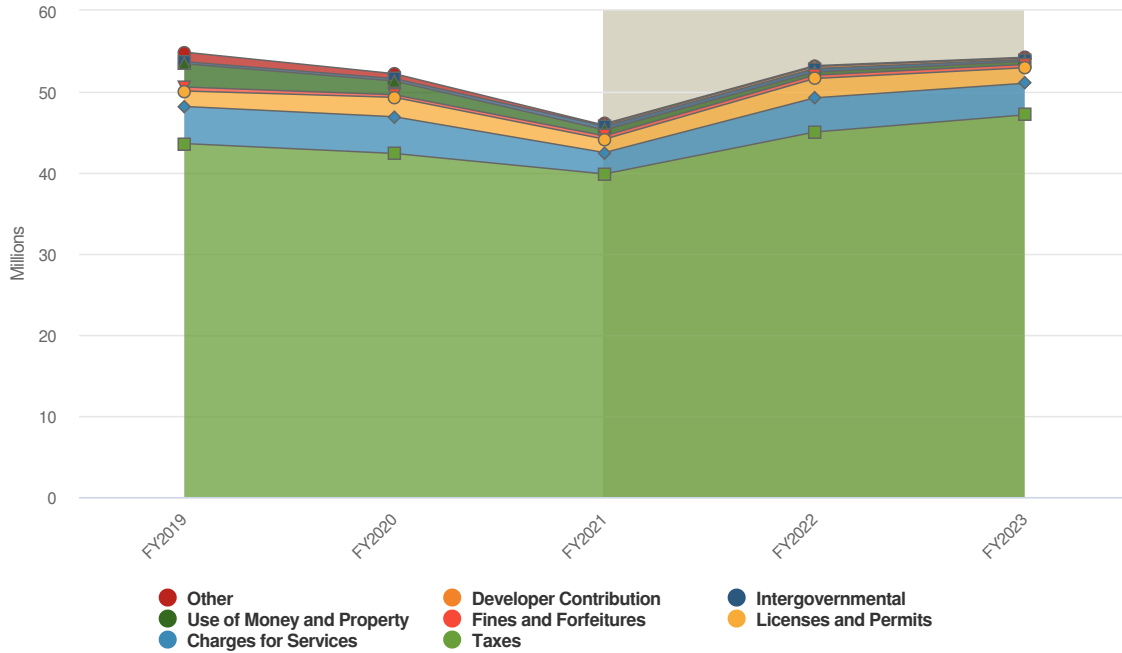
This fund is used to account for all City resources which are not required by law or sound financial management to be accounted for in another fund. Principal sources of revenue include sales taxes, property taxes, licenses and permits, fees for services rendered, and State-shared revenue. This fund resources are primarily discretionary and are used to provide a broad range of services including most of those traditional to local government.

Summary



General Fund Operating: Revenues by Source

Budgeted and Historical Revenues by Source



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
Taxes					
Franchise	\$2,595,278	\$2,423,539	\$2,526,000	\$2,577,000	\$2,629,000
Property Taxes	\$19,497,283	\$20,715,375	\$20,792,000	\$21,782,000	\$22,542,000
Sales And Use	\$17,104,605	\$15,588,270	\$13,650,000	\$17,500,000	\$18,200,000
Transient Occupancy	\$3,670,842	\$2,922,220	\$2,500,000	\$2,500,000	\$3,100,000
Real Property Transfer	\$665,276	\$677,625	\$350,000	\$600,000	\$600,000
Other Taxes-Fees	\$68,350	\$54,031	\$33,000	\$65,000	\$72,000
Total Taxes:	\$43,601,633	\$42,381,060	\$39,851,000	\$45,024,000	\$47,143,000
Licenses and Permits	\$1,911,831	\$2,395,798	\$1,654,000	\$2,386,000	\$1,916,000
Total Licenses and Permits:	\$1,911,831	\$2,395,798	\$1,654,000	\$2,386,000	\$1,916,000
Charges for Services	\$4,578,909	\$4,527,846	\$2,637,000	\$4,215,300	\$3,896,000
Total Charges for Services:	\$4,578,909	\$4,527,846	\$2,637,000	\$4,215,300	\$3,896,000
Intergovernmental	\$256,067	\$296,210	\$467,600	\$435,600	\$221,600
Total Intergovernmental:	\$256,067	\$296,210	\$467,600	\$435,600	\$221,600
Use of Money and Property	\$2,878,744	\$1,697,430	\$733,000	\$383,000	\$383,000
Total Use of Money and Property:	\$2,878,744	\$1,697,430	\$733,000	\$383,000	\$383,000

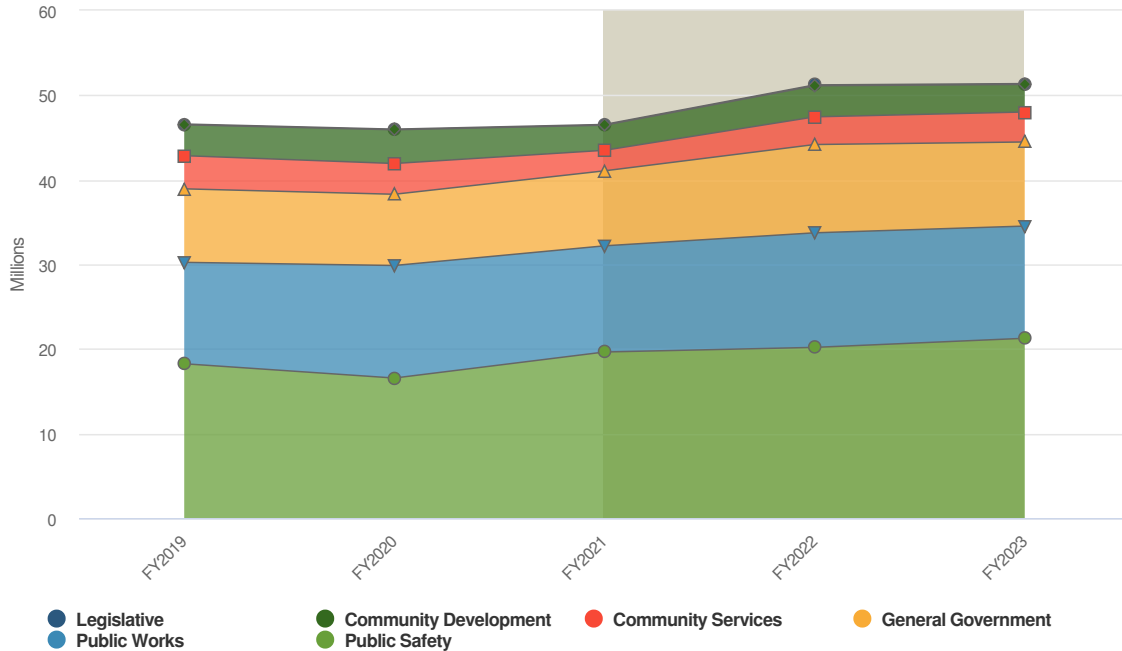


Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Fines and Forfeitures	\$482,786	\$319,814	\$410,000	\$410,000	\$410,000
Total Fines and Forfeitures:	\$482,786	\$319,814	\$410,000	\$410,000	\$410,000
Other	\$1,174,007	\$602,459	\$107,500	\$107,500	\$107,500
Total Other:	\$1,174,007	\$602,459	\$107,500	\$107,500	\$107,500
Developer Contribution		\$0	\$190,000	\$247,000	\$167,200
Total Developer Contribution:		\$0	\$190,000	\$247,000	\$167,200
Total Revenue Source:	\$54,883,977	\$52,220,616	\$46,050,100	\$53,208,400	\$54,244,300



General Fund Operating: Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expenditures					
General Government					
Operations and Maintenance	\$2,613,969	\$2,222,560	\$2,072,600	\$2,501,900	\$2,775,600
Contract Services	\$2,410,886	\$2,343,902	\$2,611,900	\$2,958,900	\$2,722,000
Capital Outlay	\$177,564	\$86,350	\$651,900	\$826,000	\$152,600
Personnel	\$2,214,736	\$2,484,304	\$2,434,200	\$2,870,200	\$2,963,400
Total General Government:	\$8,693,350	\$8,422,699	\$8,869,650	\$10,440,700	\$9,944,100
Public Safety					
Personnel	\$115,882	\$124,365	\$124,800	\$128,900	\$133,300
Operations and Maintenance	\$217,294	\$150,199	\$118,500	\$124,200	\$126,700
Contract Services	\$17,910,968	\$16,278,320	\$19,328,600	\$19,896,700	\$20,995,400
Capital Outlay		\$0	\$60,000	\$30,000	\$0
Total Public Safety:	\$18,244,144	\$16,552,883	\$19,631,900	\$20,179,800	\$21,255,400
Community Services					
Personnel	\$2,212,496	\$2,432,996	\$1,916,550	\$1,986,300	\$2,123,600
Operations and Maintenance	\$1,612,387	\$1,135,352	\$459,200	\$1,195,100	\$1,355,750
Contract Services	\$88,107	\$61,799	\$54,000	\$64,500	\$57,500
Capital Outlay	\$9,916	\$8,583	\$0	\$27,000	\$10,000



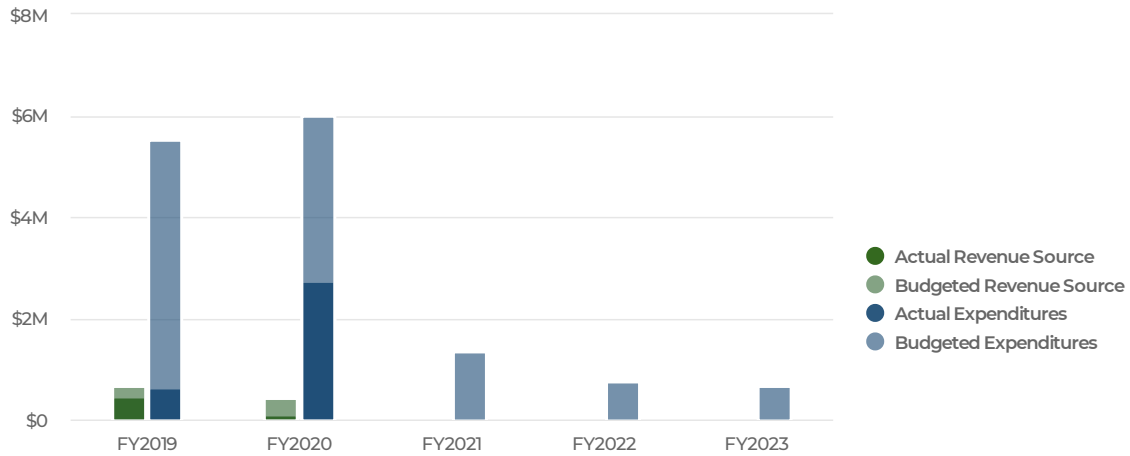
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Total Community Services:	\$3,922,906	\$3,638,731	\$2,429,750	\$3,272,900	\$3,546,850
Public Works					
Personnel	\$1,130,706	\$1,157,906	\$1,187,900	\$1,230,900	\$1,274,900
Operations and Maintenance	\$967,884	\$1,006,207	\$1,110,100	\$1,321,700	\$1,322,200
Contract Services	\$2,856,505	\$2,675,641	\$1,700,000	\$1,865,600	\$1,260,000
Total Public Works:	\$11,990,183	\$13,310,224	\$12,555,800	\$13,548,000	\$13,269,300
Community Development					
Personnel	\$1,468,664	\$1,549,330	\$1,465,900	\$1,466,600	\$1,513,500
Operations and Maintenance	\$108,820	\$84,968	\$83,200	\$58,400	\$64,000
Contract Services	\$2,074,455	\$2,352,837	\$1,419,000	\$2,151,000	\$1,679,000
Total Community Development:	\$3,651,940	\$3,987,135	\$2,968,100	\$3,676,000	\$3,256,500
Legislative					
Personnel	\$46,271	\$44,434	\$46,200	\$46,200	\$46,200
Operations and Maintenance	\$26,965	\$30,421	\$41,300	\$56,300	\$56,300
Contract Services	\$18,272	\$0	\$0	\$0	\$0
Total Legislative:	\$91,509	\$74,855	\$87,500	\$102,500	\$102,500
Total Expenditures:	\$46,594,031	\$45,986,527	\$46,542,700	\$51,219,900	\$51,374,650





Capital Improvement Projects Fund

Summary



Capital Improvement Projects Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
Intergovernmental	\$152,776	\$0	\$0	\$0	\$0
Use of Money and Property	\$165,072	\$131,951	\$0	\$0	\$0
Other	\$163,012	\$0	\$0	\$0	\$0
Total Revenue Source:	\$480,861	\$131,951	\$0	\$0	\$0

Capital Improvement Projects Fund: Expenditures by Fund

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Capital Improvement Projects Fund					
Capital Outlay	\$646,086	\$2,769,141	\$1,374,375	\$765,000	\$671,200
Total Capital Improvement Projects Fund:	\$646,086	\$2,769,141	\$1,374,375	\$765,000	\$671,200

Capital Improvement Projects Fund: Expenditures by Function

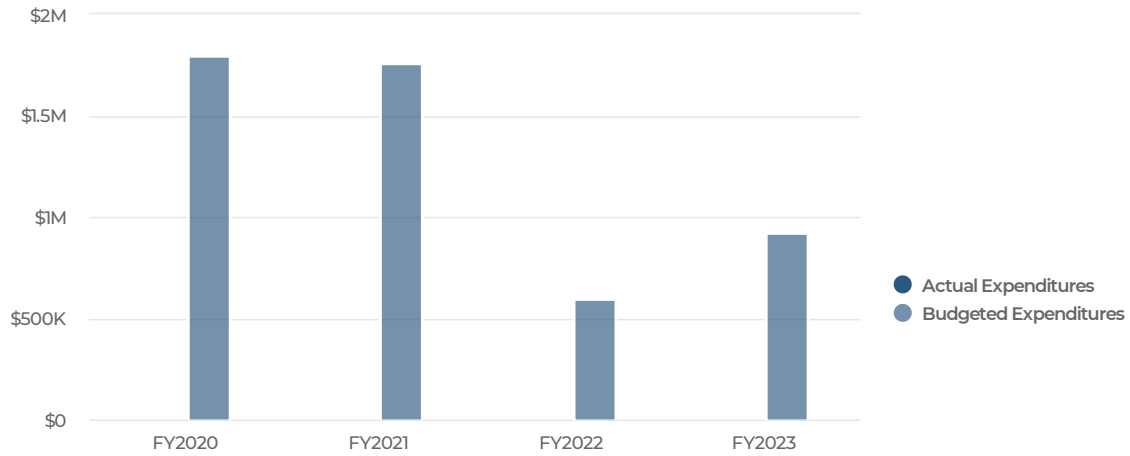
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expenditures					
Capital Projects	\$646,086	\$2,769,141	\$1,374,375	\$765,000	\$671,200
Total Expenditures:	\$646,086	\$2,769,141	\$1,374,375	\$765,000	\$671,200





Infrastructure Reserve Fund

Summary



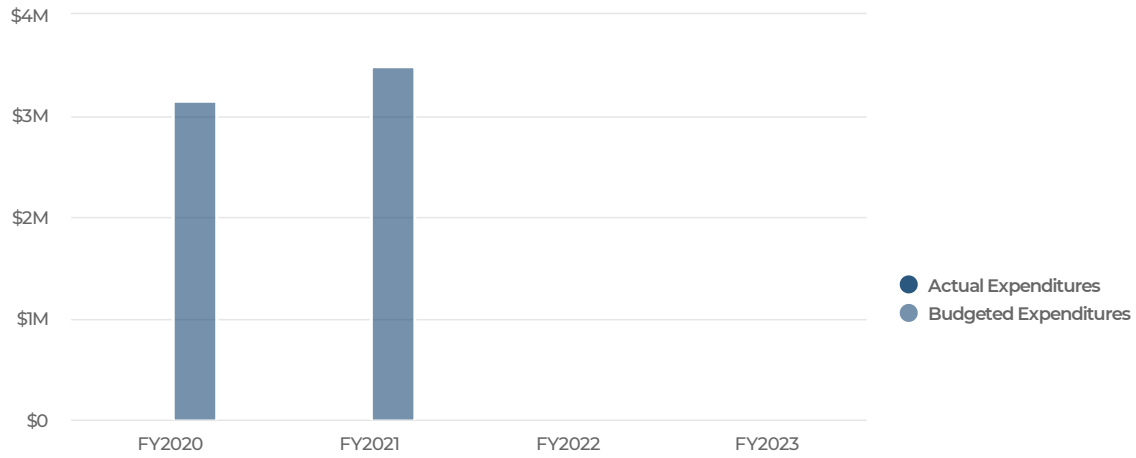
Infrastructure Reserve Fund: Expenditures by Expense Type

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects				
Capital Outlay	\$0	\$1,763,135	\$597,600	\$928,500
Total Expense Objects:	\$0	\$1,763,135	\$597,600	\$928,500



Neighborhood Park Improvement Reserve Fund

Summary



Neighborhood Park Improvement Reserve Fund: Expenditures by Expense Type

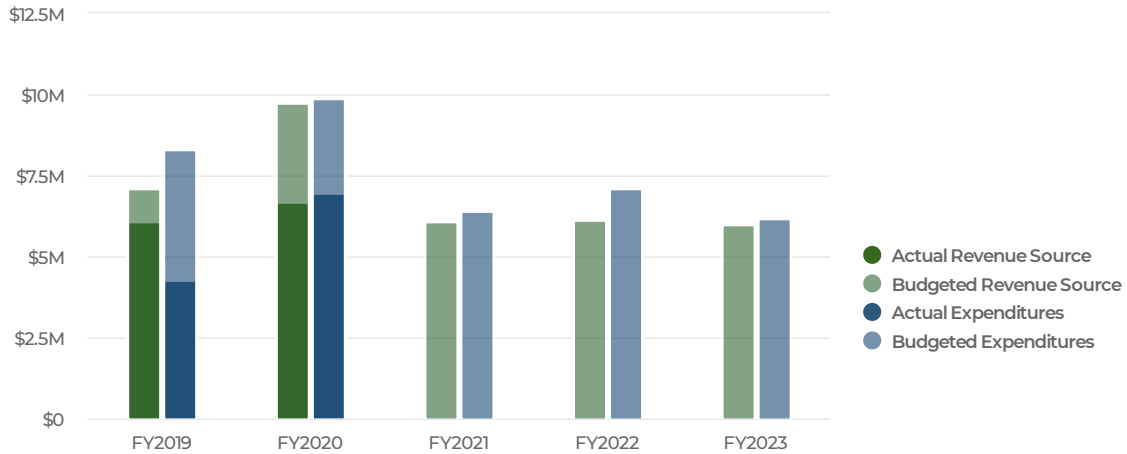
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects				
Capital Outlay	\$0	\$3,500,000	\$0	\$0
Total Expense Objects:	\$0	\$3,500,000	\$0	\$0



Special Revenue Fund Group Funds Overview

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Summary



Revenue by Fund

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Special Revenue					
CARES Act Assistance		\$696,174	\$0		
Total Special Revenue:		\$696,174	\$0		
Special Revenue					
State Gas Tax Fund	\$1,797,233	\$2,021,383	\$2,049,000	\$2,049,800	\$2,049,800
Road Maint. and Rehab Account	\$1,579,178	\$1,527,680	\$1,486,500	\$1,627,300	\$1,677,300
Measure M Fund	\$1,493,592	\$1,443,621	\$1,212,400	\$1,353,000	\$1,394,200
Measure M Senior Mobility Program	\$83,953	\$76,564	\$82,500	\$82,500	\$82,500
Measure M2 Project V	\$152,672	\$191,554	\$254,800		
Measure M2 Cftp		\$0	\$100,125		
Air Quality Management Fund	\$122,740	\$120,738	\$114,500	\$110,000	\$110,000
Miscellaneous Police Grants	\$201,094	\$205,169	\$125,000	\$125,000	\$125,000
Community Development Block Grant	\$506,948	\$329,471	\$623,700	\$709,700	\$500,000
Housing Authority	\$116,294	\$16,418	\$12,600	\$12,600	\$12,600
CR and R Recycling Fund	\$43,796	\$45,241	\$43,000	\$45,800	\$46,000
Ca Beverage Recycling Grant	\$20,904	\$21,395	\$21,300	\$21,300	\$21,300
CASP Fee	\$4,356	\$5,352	\$5,000	\$5,000	\$5,000
Total Special Revenue:	\$6,122,760	\$6,004,585	\$6,130,425	\$6,142,000	\$6,023,700



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Total:	\$6,122,760	\$6,700,759	\$6,130,425	\$6,142,000	\$6,023,700

Expenditures by Fund

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Special Revenue					
CARES Act Assistance		\$1,742,112	\$0		
Total Special Revenue:		\$1,742,112	\$0		
Special Revenue					
State Gas Tax Fund	\$1,912,106	\$1,963,293	\$2,151,200	\$2,137,000	\$2,084,100
Road Maint. and Rehab Account	\$24,132	\$2,367,336	\$1,404,000	\$2,049,400	\$1,677,300
Measure M Fund	\$1,293,556	\$770	\$1,476,865	\$1,353,000	\$1,394,200
Measure M Senior Mobility Program	\$88,403	\$45,389	\$90,000	\$82,500	\$82,500
Measure M2 Project V	\$254,194	\$202,286	\$254,800		
Measure M2 Cftp		\$53,238	\$100,125		
Air Quality Management Fund	\$109,726	\$51,825	\$49,200	\$434,200	\$59,200
Miscellaneous Police Grants	\$129,300	\$125,000	\$125,000	\$185,000	\$225,000
Community Development Block Grant	\$317,866	\$281,506	\$616,500	\$709,700	\$500,000
Housing Authority	\$79,424	\$84,000	\$99,700	\$99,700	\$99,700
CR and R Recycling Fund	\$45,800	\$44,800	\$44,800	\$45,800	\$46,000
Ca Beverage Recycling Grant	\$37,264	\$19,656	\$20,000	\$15,500	\$21,300
CASP Fee	\$0	\$0	\$5,000	\$5,000	\$5,000
Total Special Revenue:	\$4,291,771	\$5,239,101	\$6,437,190	\$7,116,800	\$6,194,300
Total:	\$4,291,771	\$6,981,213	\$6,437,190	\$7,116,800	\$6,194,300

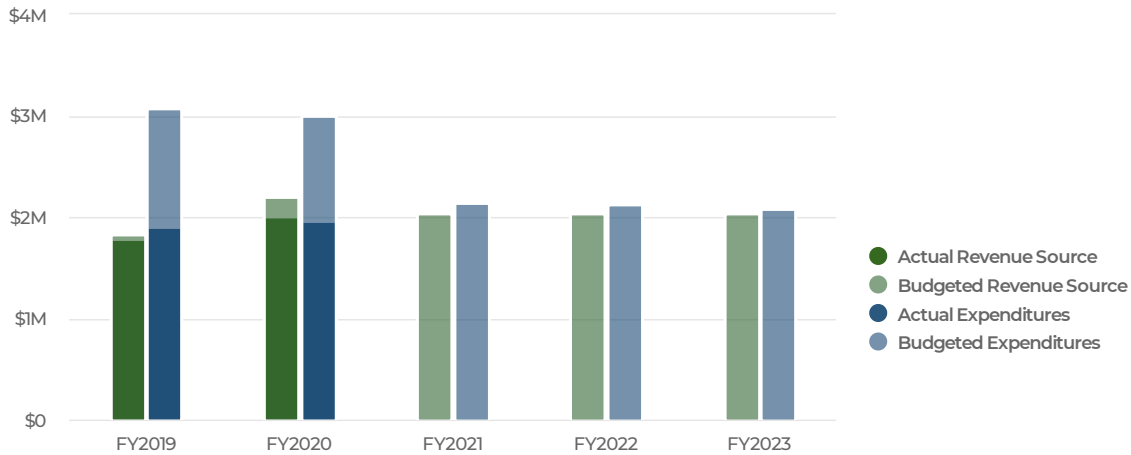




Gas Tax Special Revenue Fund

This fund is used to account for revenue and expenditures of money appropriated under Streets and Highway Code Sections 2105, 2106, 2107, 2107.5, Proposition 1B of the State of California, and local Road Maintenance and Rehabilitation Account. These funds are earmarked for maintenance, rehabilitation, or improvement of public streets.

Summary



Gas Tax Special Revenue Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
Intergovernmental					
GAS TAX 2105	\$465,513	\$440,458	\$457,700	\$479,600	\$479,600
GAS TAX 2106	\$309,436	\$276,944	\$298,600	\$295,000	\$295,000
GAS TAX 2107	\$585,433	\$556,162	\$550,600	\$609,900	\$609,900
GAS TAX 2107.5	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
GAS TAX 2103	\$283,445	\$595,388	\$729,600	\$652,800	\$652,800
LOAN REPAYMENT	\$95,680	\$97,072	\$0	\$0	\$0
Total Intergovernmental:	\$1,747,007	\$1,973,524	\$2,044,000	\$2,044,800	\$2,044,800
Use of Money and Property					
INTEREST INCOME	\$41,711	\$36,263	\$5,000	\$5,000	\$5,000
Total Use of Money and Property:	\$41,711	\$36,263	\$5,000	\$5,000	\$5,000
Other					
REIMBURSEMENTS	\$4,747	\$0	\$0	\$0	\$0
INSURANCE PROCEEDS	\$3,768	\$11,595	\$0	\$0	\$0
Total Other:	\$8,515	\$11,595	\$0	\$0	\$0



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Total Revenue Source:	\$1,797,233	\$2,021,383	\$2,049,000	\$2,049,800	\$2,049,800

Gas Tax Special Revenue Fund: Expenditures by Function

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expenditures					
Capital Projects	\$148,730	\$175,215	\$242,500	\$0	\$25,000
Total Capital Projects:	\$148,730	\$175,215	\$242,500	\$0	\$25,000
Public Works					
Maintenance	\$1,763,377	\$1,788,078	\$1,908,700	\$2,137,000	\$2,059,100
Total Public Works:	\$1,763,377	\$1,788,078	\$1,908,700	\$2,137,000	\$2,059,100
Total Expenditures:	\$1,912,106	\$1,963,293	\$2,151,200	\$2,137,000	\$2,084,100

Gas Tax Special Revenue Fund: Expenditures by Expense Type

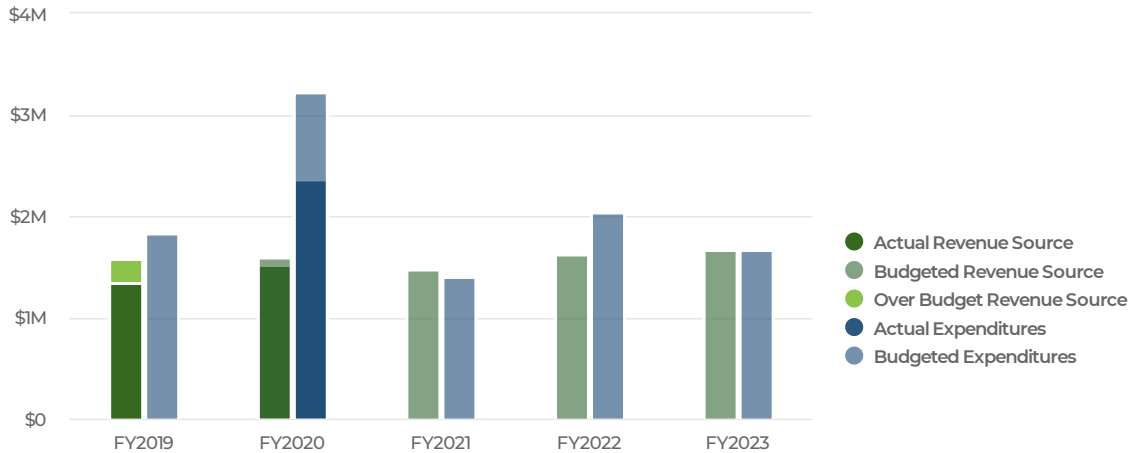
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel		\$143,703	\$196,500	\$206,700	\$214,100
Operations and Maintenance	\$67,763	\$69,490	\$71,500	\$81,500	\$81,500
Contract Services	\$1,695,614	\$1,574,884	\$1,640,700	\$1,848,800	\$1,763,500
Capital Outlay	\$148,730	\$175,215	\$242,500	\$0	\$25,000
Total Expense Objects:	\$1,912,106	\$1,963,293	\$2,151,200	\$2,137,000	\$2,084,100



Road Maintenance and Rehabilitation Account Special Revenue Fund

This fund is used to account for revenue and expenditures of money appropriated under Streets and Highway Code Section 2030, and local Road Maintenance and Rehabilitation Account. These funds are earmarked for maintenance, rehabilitation, or critical safety projects on the local streets and roads system.

Summary



Road Maintenance and Rehabilitation Account Special Revenue Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
Intergovernmental					
ROAD MAINT REHAB ACCOUNT	\$1,555,904	\$1,495,502	\$1,484,000	\$1,627,300	\$1,677,300
Total Intergovernmental:	\$1,555,904	\$1,495,502	\$1,484,000	\$1,627,300	\$1,677,300
Use of Money and Property					
INTEREST INCOME	\$23,273	\$32,178	\$2,500	\$0	\$0
Total Use of Money and Property:	\$23,273	\$32,178	\$2,500	\$0	\$0
Total Revenue Source:	\$1,579,178	\$1,527,680	\$1,486,500	\$1,627,300	\$1,677,300

Road Maintenance and Rehabilitation Account Special Revenue Fund: Expenditures by Expense Type

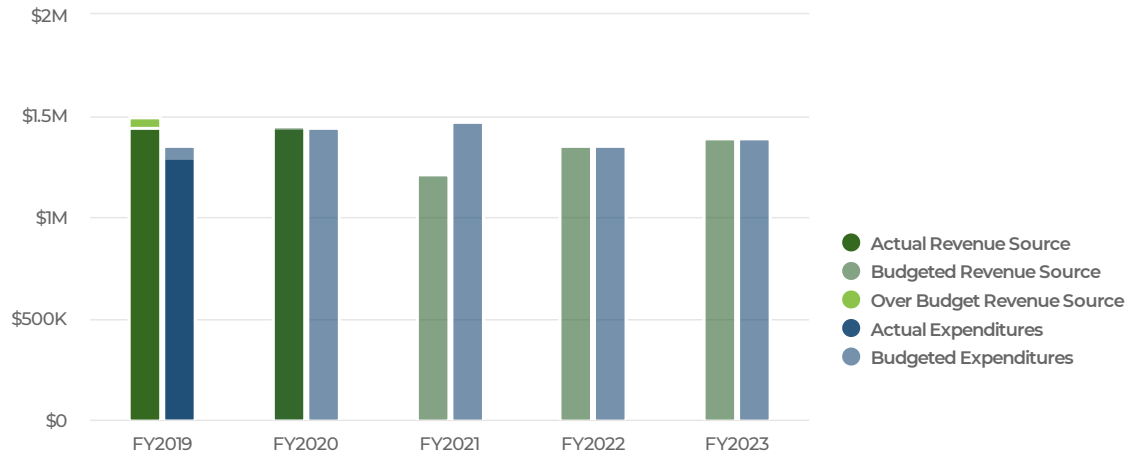
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Capital Outlay	\$24,132	\$2,367,336	\$1,404,000	\$2,049,400	\$1,677,300
Total Expense Objects:	\$24,132	\$2,367,336	\$1,404,000	\$2,049,400	\$1,677,300



Measure M2 Special Revenue Fund

The fund is used to account for the City's share of the sales tax increase authorized by Orange County's Measure "M2". The monies are legally restricted for the acquisition, construction and improvement of public streets.

Summary



Measure M2 Special Revenue Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
MEASURE M-TURNBACK ALLOCATION	\$1,487,744	\$1,427,505	\$1,204,900	\$1,353,000	\$1,394,200
INTEREST INCOME	\$5,848	\$16,116	\$7,500	\$0	\$0
Total Revenue Source:	\$1,493,592	\$1,443,621	\$1,212,400	\$1,353,000	\$1,394,200

Measure M2 Special Revenue Fund: Expenditures by Expense Type

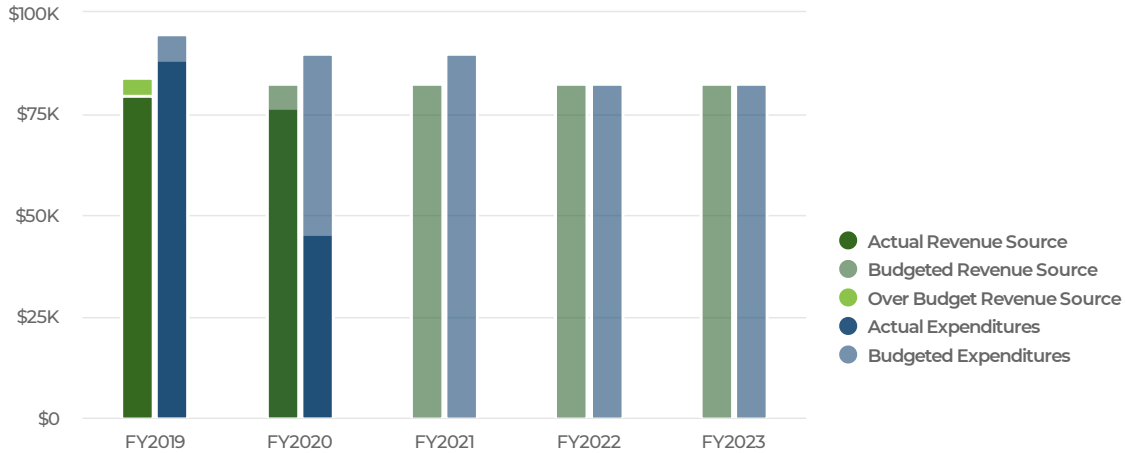
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Capital Outlay	\$1,293,556	\$770	\$1,476,865	\$1,353,000	\$1,394,200
Total Expense Objects:	\$1,293,556	\$770	\$1,476,865	\$1,353,000	\$1,394,200



Measure M2 Senior Mobility Program Special Revenue Fund

This fund is used to account for the City's share of the sales tax increase authorized by Orange County's Measure "M2". The monies are legally restricted for the Senior Mobility Program.

Summary



Measure M2 Senior Mobility Program Special Revenue Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
SMP-FARE REVENUE	\$8,024	\$4,302	\$12,500	\$12,500	\$12,500
OCTA SENIOR MOBILITY GRANT	\$75,174	\$71,443	\$69,400	\$69,400	\$69,400
INTEREST INCOME	\$755	\$819	\$600	\$600	\$600
Total Revenue Source:	\$83,953	\$76,564	\$82,500	\$82,500	\$82,500

Measure M2 Senior Mobility Program Special Revenue Fund: Expenditures by Expense Type

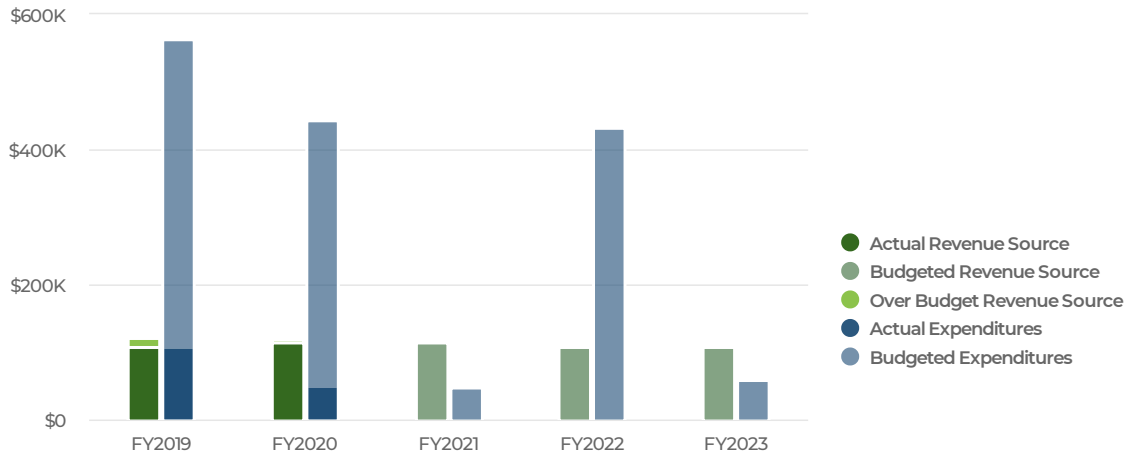
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Operations and Maintenance	\$88,403	\$45,389	\$90,000	\$82,500	\$82,500
Total Expense Objects:	\$88,403	\$45,389	\$90,000	\$82,500	\$82,500



Air Quality Management Special Revenue Fund

This fund is used to account for the City's share of vehicle registration fees collected under AB2766 that the State of California has allocated to address air quality concern in Southern California. There monies are to be used to fund programs to reduce air pollution from mobile sources, such as cars, trucks, and buses.

Summary



Air Quality Management Special Revenue Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
AB2766 SUBVENTION FUNDS	\$110,049	\$109,490	\$110,000	\$110,000	\$110,000
INTEREST INCOME	\$12,691	\$11,248	\$4,500	\$0	\$0
Total Revenue Source:	\$122,740	\$120,738	\$114,500	\$110,000	\$110,000

Air Quality Management Special Revenue Fund: Expenditures by Expense Type

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Contract Services	\$38,742	\$44,460	\$49,200	\$59,200	\$59,200
Capital Outlay	\$70,984	\$7,365	\$0	\$375,000	\$0
Total Expense Objects:	\$109,726	\$51,825	\$49,200	\$434,200	\$59,200

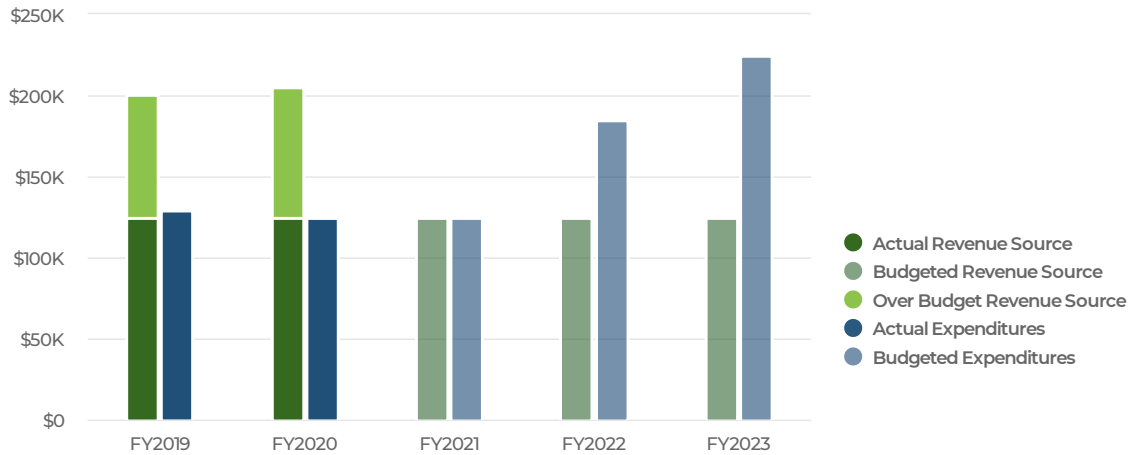




Police Grants Special Revenue Fund

This fund is used to account for certain police grants received by the City. This fund currently consists of a Supplemental Law Enforcement grant established pursuant to AB 3239 (Brulte) to account for revenues and expenditures for certain police services. Expenditures can only be used for police services and cannot supplant the existing police services budget.

Summary



Police Grants Special Revenue Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
POLICE GRANTS	\$201,094	\$205,169	\$125,000	\$125,000	\$125,000
Total Revenue Source:	\$201,094	\$205,169	\$125,000	\$125,000	\$125,000

Police Grants Special Revenue Fund: Expenditures by Expense Type

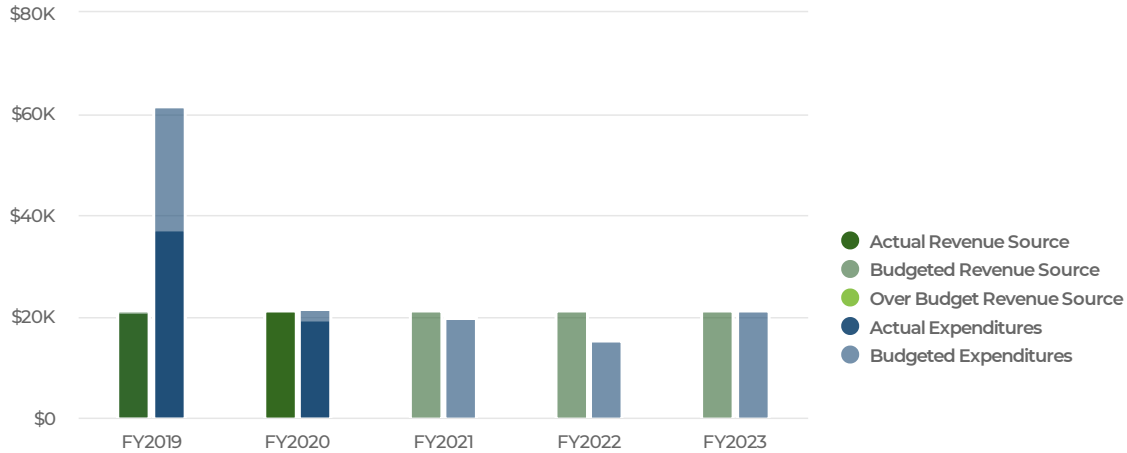
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Contract Services	\$129,300	\$125,000	\$125,000	\$185,000	\$225,000
Total Expense Objects:	\$129,300	\$125,000	\$125,000	\$185,000	\$225,000



Beverage Recycling Grant Special Revenue Fund

This fund is used to account for revenue and expenditures related to grant funding received from the California State Department of Conservation for the purpose of implementing and supporting beverage recycling programs within the City.

Summary



Beverage Recycling Grant Special Revenue Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
BEVERAGE CONTAINER RECYCLE PRG	\$20,904	\$21,395	\$21,300	\$21,300	\$21,300
Total Revenue Source:	\$20,904	\$21,395	\$21,300	\$21,300	\$21,300

Beverage Recycling Grant Special Revenue Fund: Expenditures by Expense Type

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Operations and Maintenance	\$1,287	\$525	\$0	\$500	\$1,300
Contract Services	\$0	\$19,131	\$20,000	\$15,000	\$20,000
Capital Outlay	\$35,976	\$0	\$0	\$0	\$0
Total Expense Objects:	\$37,264	\$19,656	\$20,000	\$15,500	\$21,300

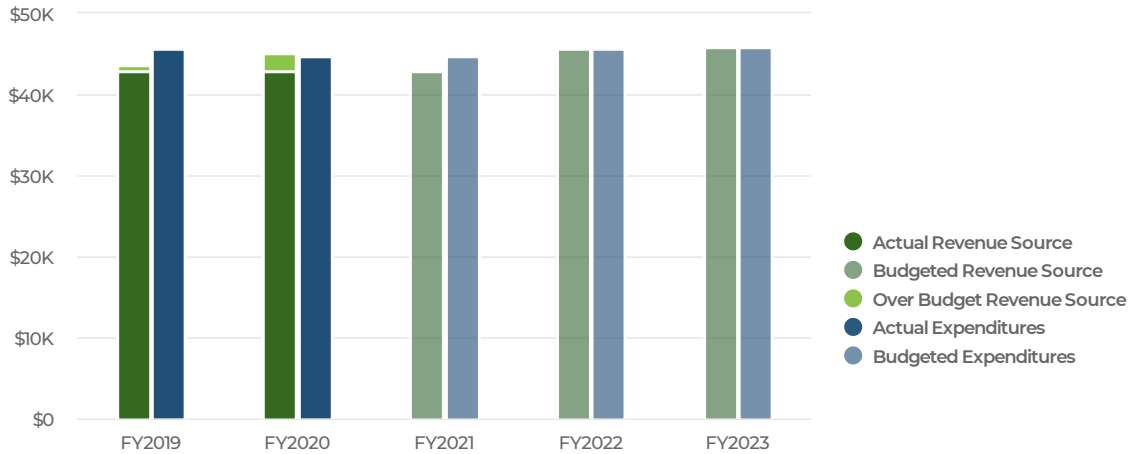




Waste Recycling Grant Special Revenue Fund

This fund is used to account for revenue and expenditures from the City's franchise hauler for the purpose of general recycling activities under AB 939.

Summary



Waste Recycling Grant Special Revenue Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
Intergovernmental					
Other Grant					
AB939 WASTE REDUCTION FEE	\$43,796	\$45,241	\$43,000	\$45,800	\$46,000
Total Other Grant:	\$43,796	\$45,241	\$43,000	\$45,800	\$46,000
Total Intergovernmental:	\$43,796	\$45,241	\$43,000	\$45,800	\$46,000
Total Revenue Source:	\$43,796	\$45,241	\$43,000	\$45,800	\$46,000

Waste Recycling Grant Special Revenue Fund: Expenditures by Expense Type

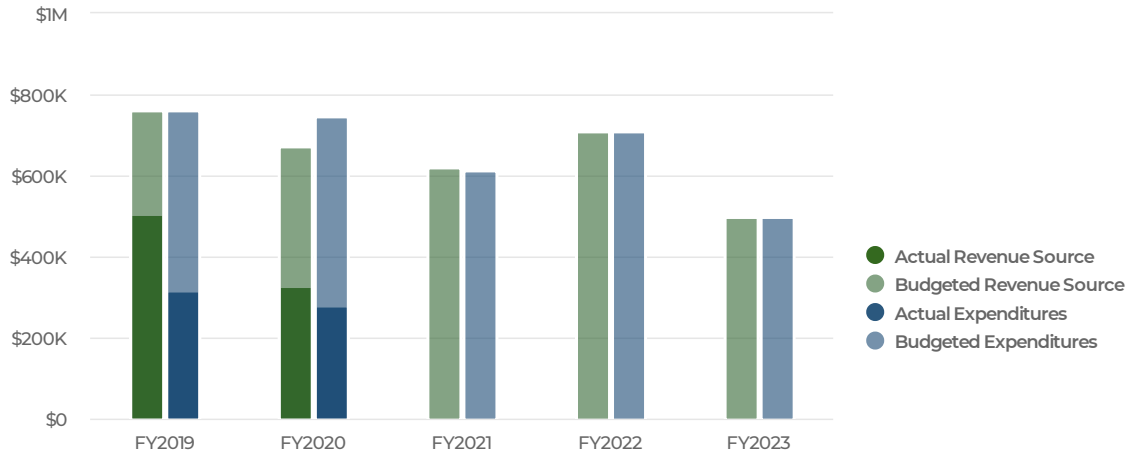
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Contract Services	\$45,800	\$44,800	\$44,800	\$45,800	\$46,000
Total Expense Objects:	\$45,800	\$44,800	\$44,800	\$45,800	\$46,000



Community Development Block Grant Special Revenue Fund

This fund is used to account for revenues received from the Federal Government under the Community Development Block Grant program. Eligible activities can include acquisition, disposition, planning studies, public services, housing and commercial rehabilitation, public facilities improvements, and administration.

Summary



Community Development Block Grant Special Revenue Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
Intergovernmental					
COMMUNITY DEVELOP BLOCK GRANT	\$506,865	\$328,815	\$623,700	\$709,700	\$500,000
Total Intergovernmental:	\$506,865	\$328,815	\$623,700	\$709,700	\$500,000
Use of Money and Property					
REHAB LOAN PGM PREPMT PENALTY		\$600		\$0	\$0
REHAB LOAN PROGRAM INTEREST	\$83	\$57	\$0	\$0	\$0
Total Use of Money and Property:	\$83	\$657	\$0	\$0	\$0
Total Revenue Source:	\$506,948	\$329,471	\$623,700	\$709,700	\$500,000

Community Development Block Grant Special Revenue Fund: Expenditures by Expense Type

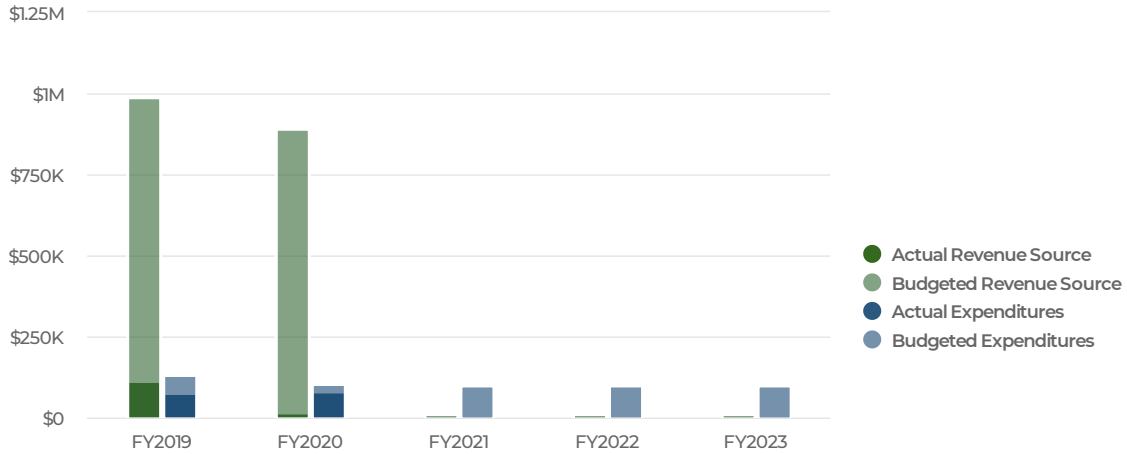
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Personnel	\$21,892	\$20,711	\$73,700	\$100,000	\$75,000
Contract Services	\$151,995	\$184,881	\$542,800	\$325,500	\$250,000
Capital Outlay	\$143,980	\$75,915	\$0	\$284,200	\$175,000
Total Expense Objects:	\$317,866	\$281,506	\$616,500	\$709,700	\$500,000



Housing Authority Special Revenue Fund

This fund is used to account for revenue and expenditures of a portion of the affordable housing administration in the City.

Summary



Housing Authority Special Revenue Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
Use of Money and Property					
INTEREST INCOME	\$2,406	\$2,114	\$0	\$0	\$0
INTEREST INCOME	\$7,355	\$5,801	\$5,000	\$5,000	\$5,000
SALE OF PROPERTY	\$99,104	\$0	\$0	\$0	\$0
Total Use of Money and Property:	\$108,864	\$7,916	\$5,000	\$5,000	\$5,000
Other					
REIMBURSEMENTS	\$7,430	\$8,502	\$7,600	\$7,600	\$7,600
Total Other:	\$7,430	\$8,502	\$7,600	\$7,600	\$7,600
Total Revenue Source:	\$116,294	\$16,418	\$12,600	\$12,600	\$12,600

Housing Authority Special Revenue Fund: Expenditures by Expense Type

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects					
Operations and Maintenance	\$7,428	\$8,500	\$16,900	\$16,900	\$16,900
Contract Services	\$71,996	\$75,500	\$82,800	\$82,800	\$82,800
Total Expense Objects:	\$79,424	\$84,000	\$99,700	\$99,700	\$99,700

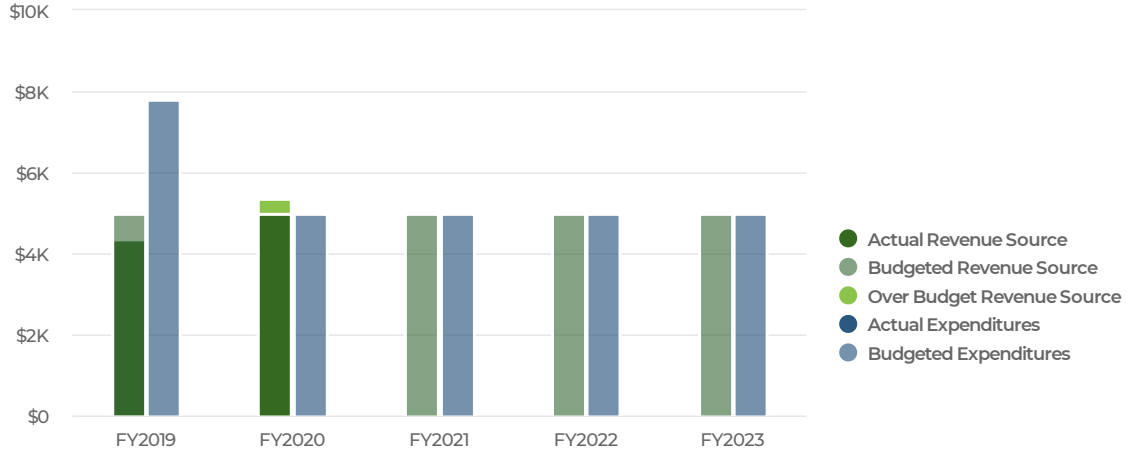




Certified Access Specialist Program Special Revenue Fund

This fund is used to account for revenue and expenditures for certified access specialist program.

Summary



Certified Access Specialist Program Special Revenue Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
Charges for Services					
CASP FEE	\$4,356	\$5,352	\$5,000	\$5,000	\$5,000
Total Charges for Services:	\$4,356	\$5,352	\$5,000	\$5,000	\$5,000
Total Revenue Source:	\$4,356	\$5,352	\$5,000	\$5,000	\$5,000

Certified Access Specialist Program Special Revenue Fund: Expenditures by Expense Type

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects	\$0	\$0	\$5,000	\$5,000	\$5,000
Total Expense Objects:	\$0	\$0	\$5,000	\$5,000	\$5,000

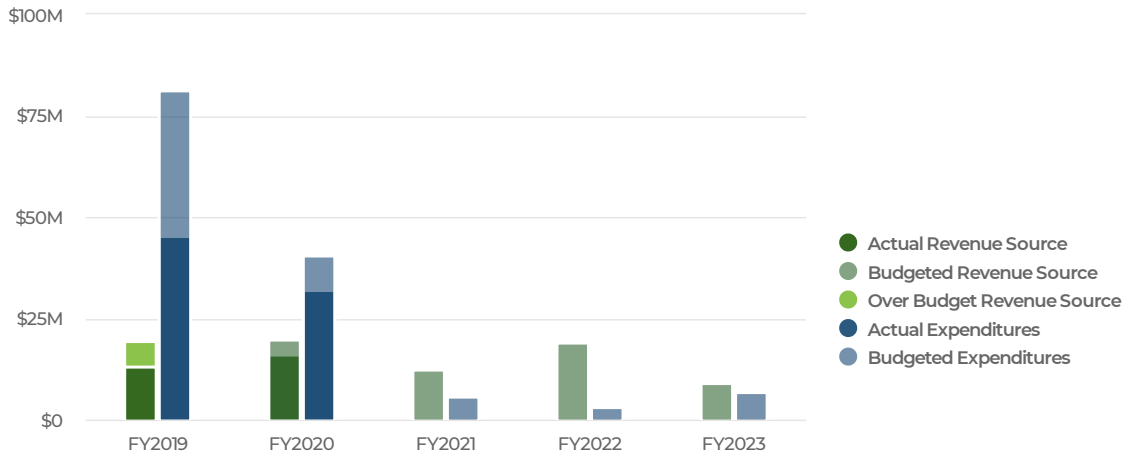




Capital Projects Fund Group Overview

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital equipment, facilities, and infrastructure. The City maintains several capital projects funds for various transportation funding, grant programs, and developer fees.

Summary



Revenue by Fund

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Capital Projects					
City Facilities Fee Maintenance	\$183,160	\$306,280	\$190,000		
Capital Improvement Projects Fund	\$480,861	\$131,951	\$0	\$0	\$0
Park Development and Constr. Fund	\$1,076,866	\$80,637	\$515,000	\$515,000	\$178,800
OSA Capital Projects	\$14,920,859	\$10,161,176	\$8,795,000	\$13,264,800	\$7,739,000
Lftm Intersection Improvements	\$929,919	\$1,517,698	\$751,100	\$759,100	\$149,700
FCPP Capital Projects	\$1,924,203	\$3,496,162	\$1,768,700	\$2,032,300	\$1,321,700
Affordable Housing Projects	\$162,454	\$703,796	\$405,200	\$316,300	\$0
Nakase Traffic Improvements				\$2,500,000	
Total Capital Projects:	\$19,678,321	\$16,397,700	\$12,425,000	\$19,387,500	\$9,389,200

Expenditures by Fund

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Capital Projects					
Capital Improvement Projects Fund	\$646,086	\$2,769,141	\$1,374,375	\$765,000	\$671,200
Park Development and Constr. Fund	\$1,633,019	\$4,450,957	\$0	\$741,000	\$177,800



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
OSA Capital Projects	\$43,101,300	\$24,744,149	\$0	\$0	\$0
Lftm Intersection Improvements	\$70,706	\$114,905	\$2,009,900	\$868,000	\$3,290,500
FCCP Capital Projects		\$30,845	\$2,250,000	\$800,000	\$2,700,000
Affordable Housing Projects		\$49,845	\$0	\$0	\$0
Nakase Traffic Improvements		\$0	\$250,000	\$225,000	\$332,000
Total Capital Projects:	\$45,451,111	\$32,159,842	\$5,884,275	\$3,399,000	\$7,171,500

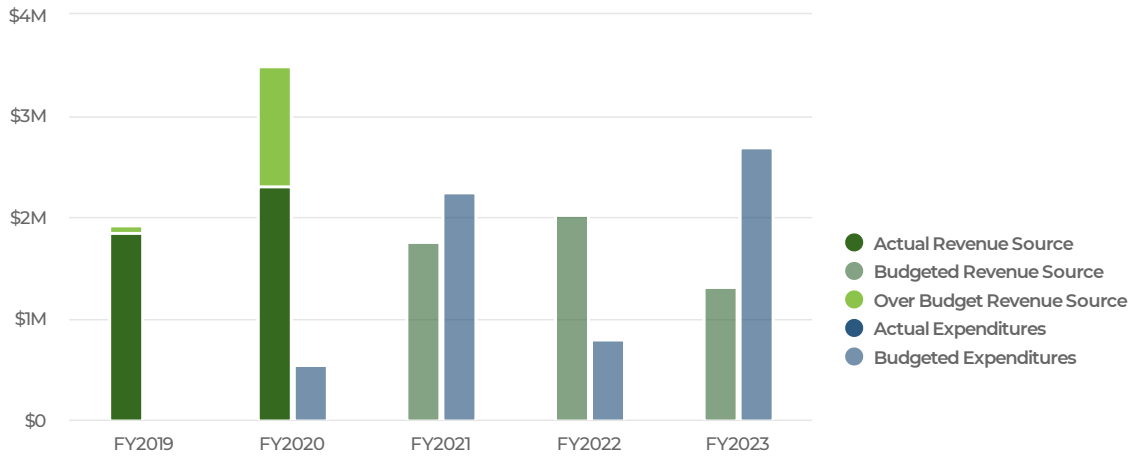




Foothill Circulation Phasing Plan Capital Projects Fund

This fund is used to accumulate financial resources for the purpose of providing funds for acquisition construction of roads, bridges and intersection improvement as outlined by the Foothill Phasing Plan adopted by the County of Orange.

Summary



Foothill Circulation Phasing Plan Capital Projects Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
Intergovernmental					
COUNTY FCPP GRANT	\$1,924,203	\$3,456,559	\$1,768,700	\$2,032,300	\$1,321,700
Total Intergovernmental:	\$1,924,203	\$3,456,559	\$1,768,700	\$2,032,300	\$1,321,700
Use of Money and Property					
INTEREST INCOME		\$39,603	\$0	\$0	\$0
Total Use of Money and Property:		\$39,603	\$0	\$0	\$0
Total Revenue Source:	\$1,924,203	\$3,496,162	\$1,768,700	\$2,032,300	\$1,321,700

Foothill Circulation Phasing Plan Capital Projects Fund: Expenditures by Expense Type

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects	\$30,845	\$2,250,000	\$800,000	\$2,700,000
Total Expense Objects:	\$30,845	\$2,250,000	\$800,000	\$2,700,000

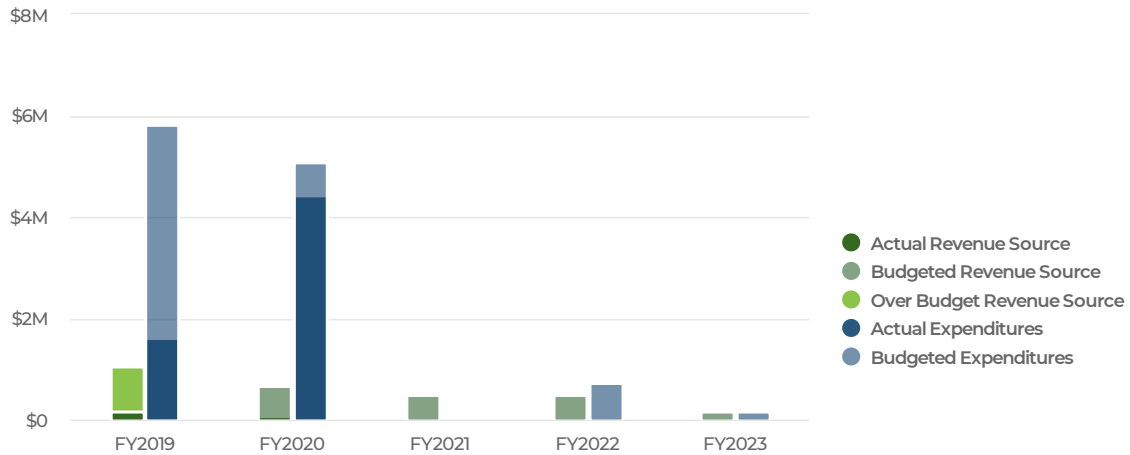




Park Development Capital Projects Fund

This fund is used to account for developer impact fees and other funds received by the City for the specific purpose of constructing new parks or renovating existing parks.

Summary



Park Development Capital Projects Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
Use of Money and Property					
INTEREST INCOME	\$116,764	\$80,637	\$10,000	\$10,000	\$1,000
Total Use of Money and Property:	\$116,764	\$80,637	\$10,000	\$10,000	\$1,000
Other					
OTHER REVENUE		\$0	\$0	\$0	\$177,800
Total Other:		\$0	\$0	\$0	\$177,800
Developer Contribution					
DEVELOPER IMPACT FEES	\$0	\$0	\$505,000	\$505,000	\$0
OSA-LANDSEA IMPACT FEES	\$111,392	\$0	\$0	\$0	\$0
OSA-MADISON IMPACT FEES	\$848,710	\$0	\$0	\$0	\$0
Total Developer Contribution:	\$960,102	\$0	\$505,000	\$505,000	\$0
Total Revenue Source:	\$1,076,866	\$80,637	\$515,000	\$515,000	\$178,800



Park Development Capital Projects Fund: Expenditures by Expense Type

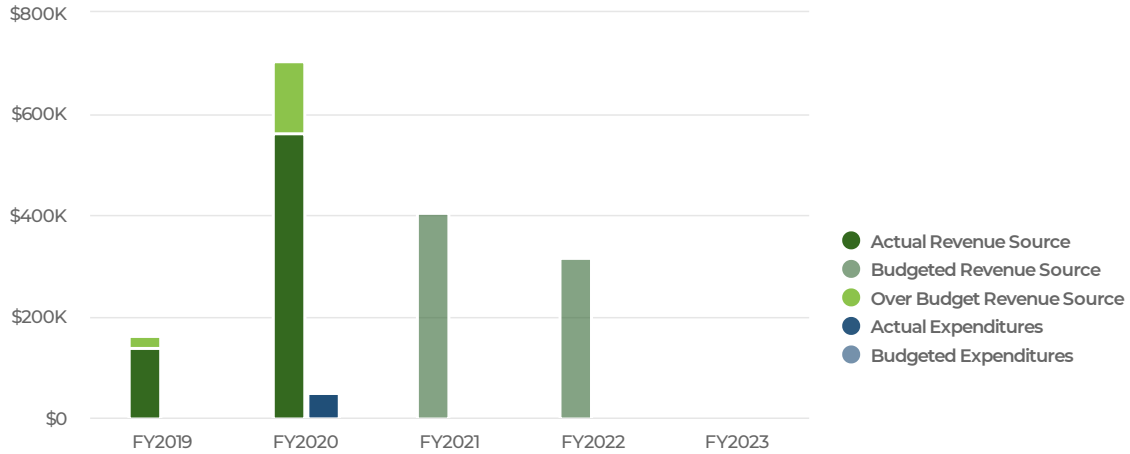
Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects	\$1,633,019	\$4,450,957	\$619,842	\$741,000	\$177,800
Total Expense Objects:	\$1,633,019	\$4,450,957	\$619,842	\$741,000	\$177,800



Affordable Housing Capital Projects Fund

This fund is used to account for developer impact fees for affordable housing purposes and related capital projects.

Summary



Affordable Housing Capital Projects Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
INTEREST INCOME	\$116,825	\$110,618	\$25,000	\$2,500	\$0
DEVELOPER IMPACT FEES	\$0	\$0	\$380,200	\$313,800	\$0
OSA-MADISON IMPACT FEES	\$45,629	\$593,178	\$0	\$0	\$0
Total Revenue Source:	\$162,454	\$703,796	\$405,200	\$316,300	\$0

Affordable Housing Capital Projects Fund: Expenditures by Expense Type

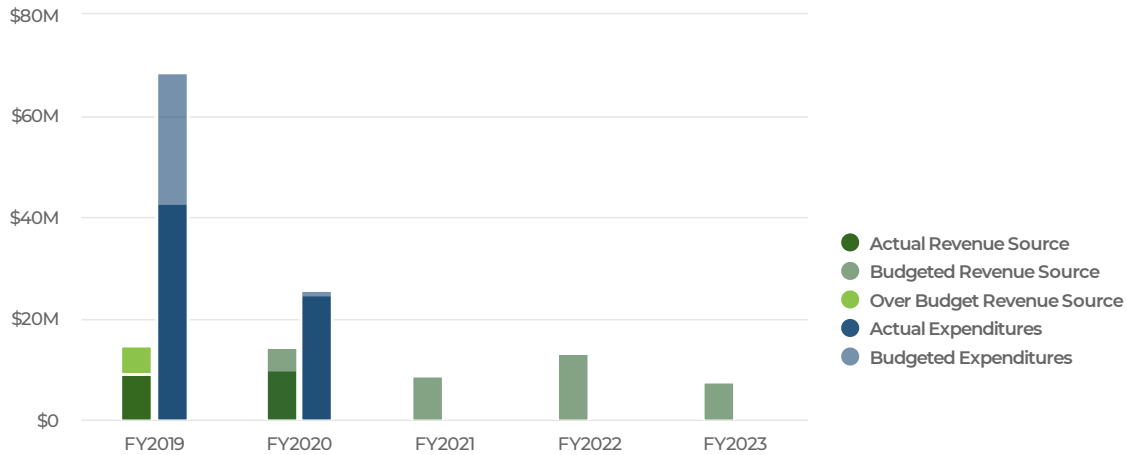
Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects	\$49,845	\$0	\$0	\$0
Total Expense Objects:	\$49,845	\$0	\$0	\$0



Opportunities Study Area Capital Projects Fund

This fund is used to account for costs to design and construct a sports park, recreation center, meeting facility, and a civic center. This fund is currently funded by developer impact fees to construct these facilities.

Summary



Opportunities Study Area Capital Projects Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
REIMBURSEMENTS	\$6,569,486	\$1,304,426	\$0	\$0	\$0
INSURANCE PROCEEDS	\$100,060	\$0	\$0	\$0	\$0
DEVELOPER IMPACT FEES	\$0	\$0	\$8,795,000	\$13,264,800	\$7,739,000
OSA-USA PORTOLA IMPACT FEES		\$2,484,964	\$0	\$0	\$0
OSA-USA PORTOLA WEST IMPCT FEE	\$616,281	\$953,483	\$0	\$0	\$0
OSA-LANDSEA IMPACT FEES	\$5,272,623	\$3,658,652	\$0	\$0	\$0
OSA-KB HOME IMPACT FEES	\$924,421	\$633,228	\$0	\$0	\$0
OSA-LENNAR IMPACT FEES		\$7,035,870	\$0	\$0	\$0
OSA-MADISON IMPACT FEES	\$1,437,988	\$0	\$0	\$0	\$0
OSA-USA PORTOLA IMPACT FEES		-\$2,040,402	\$0	\$0	\$0
OSA-USA PORTOLA EAST & WEST		-\$527,690	\$0	\$0	\$0
OSA-LANDSEA IMPACT FEES		-\$676,520	\$0	\$0	\$0
OSA-KB HOME IMPACT FEES		-\$633,228	\$0	\$0	\$0
OSA-LENNAR IMPACT FEES		-\$2,031,607	\$0	\$0	\$0
Total Revenue Source:	\$14,920,859	\$10,161,176	\$8,795,000	\$13,264,800	\$7,739,000



Opportunities Study Area Capital Projects Fund: Expenditures by Expense Type

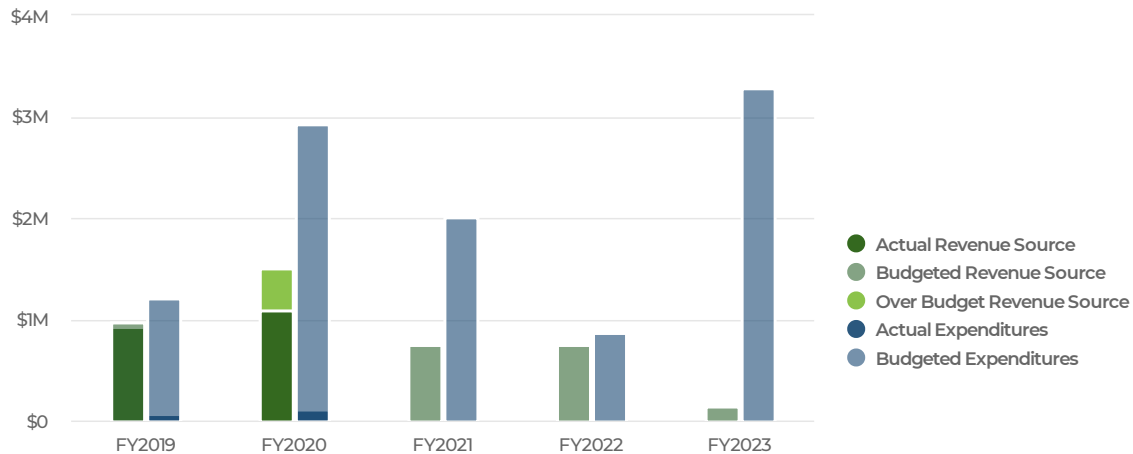
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects	\$43,101,300	\$24,744,149	\$0	\$0	\$0
Total Expense Objects:	\$43,101,300	\$24,744,149	\$0	\$0	\$0



Lake Forest Transportation Mitigation Capital Projects Fund

This fund is used to account for developer impact fees used to improve specific intersections City-wide.

Summary



Lake Forest Transportation Mitigation Capital Projects Fund: Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Revenue Source					
INTEREST INCOME	\$150,705	\$152,819	\$35,000	\$0	\$1,000
DEVELOPER IMPACT FEES	\$0	\$0	\$716,100	\$759,100	\$148,700
OSA-USA PORTOLA IMPACT FEES		\$295,327	\$0	\$0	\$0
OSA-USA PORTOLA WEST IMPCT FEE	\$51,846	\$87,798	\$0	\$0	\$0
OSA-LANDSEA IMPACT FEES	\$404,767	\$320,703	\$0	\$0	\$0
OSA-KB HOME IMPACT FEES	\$77,768	\$65,770	\$0	\$0	\$0
OSA-LENNAR IMPACT FEES		\$595,280	\$0	\$0	\$0
OSA-MADISON IMPACT FEES	\$244,832	\$0	\$0	\$0	\$0
Total Revenue Source:	\$929,919	\$1,517,698	\$751,100	\$759,100	\$149,700

Lake Forest Transportation Mitigation Capital Projects Fund: Expenditures by Expense Type

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects	\$70,706	\$114,905	\$2,009,900	\$868,000	\$3,290,500
Total Expense Objects:	\$70,706	\$114,905	\$2,009,900	\$868,000	\$3,290,500

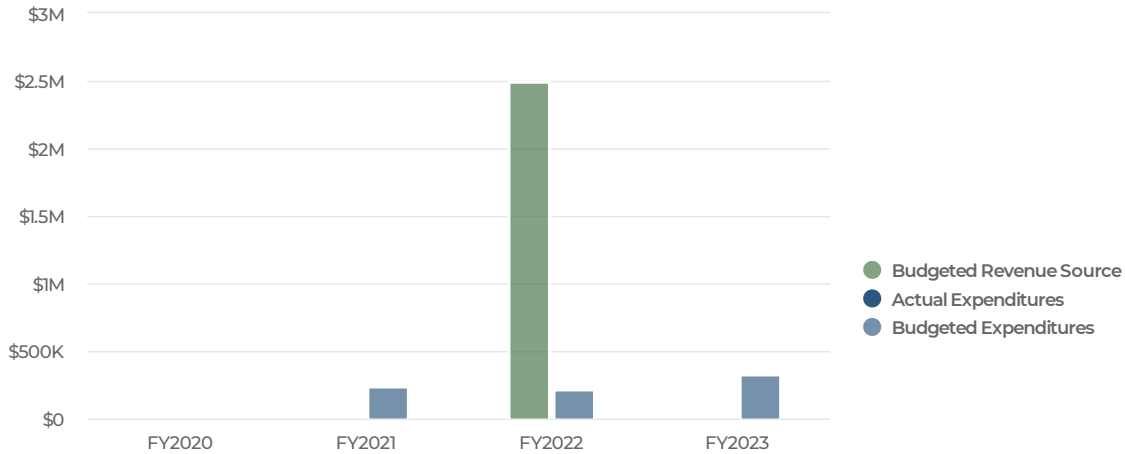




Meadows Traffic Improvements Capital Projects Fund

This fund is used to account for developer impact fees used to improve specific traffic intersections to mitigate impacts related to the Meadows development.

Summary



Meadows Traffic Improvements Capital Projects Fund: Revenues by Source

Name	FY2022 Budgeted
Revenue Source	
Developer Contribution	
DEVELOPER CONTRIBUTION	\$2,500,000
Total Developer Contribution:	\$2,500,000
Total Revenue Source:	\$2,500,000

Meadows Traffic Improvements Capital Projects Fund: Expenditures by Expense Type

Name	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2023 Budgeted
Expense Objects	\$0	\$250,000	\$225,000	\$332,000
Total Expense Objects:	\$0	\$250,000	\$225,000	\$332,000

SUPPLEMENTAL DOCUMENTS

Financial Management and Budgetary Policy



CITY COUNCIL POLICY: FINANCIAL MANAGEMENT AND BUDGETARY POLICY

Adopted: October 20, 2020

1 Purpose.

Provide the framework and direction for financial planning and decision making by the City Council and City staff. These policies are designed to ensure the City's financial integrity and provision of services that address the priorities of Lake Forest's constituents.

This policy establishes financial parameters that will guide the budget development and deliberation process, safeguard financial assets, and maintain the City's strong financial condition.

The desired policy outcome is that the long-term implications of financial decisions are fully understood and considered in the decision-making process. The City Council will review this policy during each budget development process and consider any recommended revisions with the adoption of the budget.

2 Long-Range Financial Planning and Budget.

- a) The budget is a resource allocation document and serves as the financial plan for the City. It will serve as the policy document of the City Council and will provide policy direction to the City Manager in the areas of desired service levels and funding priorities.
- b) The City Manager shall present a proposed budget to the City Council on a biennial basis to be adopted no later than June 30 in odd numbered years preceding the commencement of the two-year budget cycle. The budget will be prepared, presented, and administered by the City Manager and Director of Finance/City Treasurer.
- c) The City will maintain a long-range fiscal perspective by preparing a two-year operating budget, seven-year Capital Improvement Plan, and seven-year Financial Forecast. The Budget will be developed and adopted with a sharp focus on long-term financial solvency and compliance with provisions of this policy.

- d) The City Council values public input in the budgeting process and will provide opportunities for public input.
- e) The budget document will be prepared in a manner which facilitates public study and effectively communicates key economic issues and fiscal policies. The budget will document and explain assumptions for underlying revenue sources and expenditure estimates.
- f) The City Council may authorize the use of reserves and/or non-recurring revenues to balance the budget when unforeseen events occur that reduce the City's recurring revenues, and to direct the City Manager to make budgetary recommendations that will re-balance the budget within a specified timeframe.
- g) All budgetary procedures will conform to state regulations and Generally Accepted Accounting Principles (GAAP) for governmental agencies.
- h) The City's budget will be presented by function of government with a logical breakdown of programs. The budget format will clearly outline the major service areas and associated expenditures.
- i) The budgeting process will include reports to the City Council and will include budgetary status and compliance. The City Manager will notify the City Council whenever changing operations or economic developments require corrective budgetary modifications. The City Manager shall also inform the City Council if operating revenues are projected to decrease by more than 10% from the adopted budget.
- j) Non-personnel appropriations in the Operating Budget may be carried over from the first year to the second year of the two-year budget period with the approval of the City Manager.
- k) Departmental budget control shall be the responsibility of the Department Head. Department Heads shall, with the concurrence of the Director of Finance/City Treasurer, have the authority to move appropriations between line items within their departmental budgets. At the discretion of the City Manager, appropriations may be transferred from one department to another, or between funds within the Operating Budget with notification to the City Council Audit Committee.

- l) At the City Manager’s discretion, appropriations may be moved from one capital improvement project to another existing project within the adopted Capital Improvement Program with notification to the City Council Audit Committee.

- m) During the budget cycle, special circumstances may require an adjustment in the appropriations established in the adopted budget and would require a budget amendment. These may include:
 - i. Changes to spending priorities
 - ii. Increase in operating or capital expenditures
 - iii. Decrease in operating revenues

- n) City Council approval is required to increase the total sum of the appropriations made for the Operating Budget or the Capital Improvement Plan from the adopted Budget Resolution. City Council approval is also required to move appropriations between the Operating Budget and the Capital Improvement Program.

- o) The goal of the City’s long-range financial planning is to pay for capital projects and large, one-time expenditures from existing sources (savings or reserve funds) and not be dependent on borrowing or new revenues.

3 Capital Planning.

- a) The purpose of the Capital Improvement Program is to systematically plan, schedule and finance capital projects as approved and prioritized by the City Council. The Capital Improvement Program will be a seven-year plan and will include major rehabilitation costs to existing infrastructure and facilities, as well as the cost of new facilities or capital improvements. Staff will inventory and assess the condition of all major capital assets every two years and make recommendations to the City Council regarding any modification of the Capital improvement Program as part of the budget development process.

- b) Proposed capital projects will include projected changes in operating and maintenance costs, work force requirements, productivity, and risk management considerations.

- c) A capital improvement project shall be established for all projects greater than \$100,000 with an expected useful life of at least 3 years that also meet the definition of a public project per State Public Contracts Code Section 22002. These include projects involving construction, reconstruction, alteration, renovation, improvement, demolition or major repair work. This excludes routine, recurring and usual work for the preservation, protection, or maintenance of publicly owned land, improvements and equipment.
- d) For purposes of this policy, the scope of a proposed capital improvement project may be defined as the work to be undertaken at a single location. However, if work at a specific location would not otherwise meet the cost threshold for establishing a separate capital improvement project and similar work is to take place at another location(s) during the same fiscal year, then all such similar work shall be defined as one capital improvement project.
- e) A capital project may originate from a variety of input, including but not limited to public feedback, City Council and Commission ideas, the Biennial Residential and Business Satisfaction Study (i.e., survey), grant requirements or staff analysis. As part of the budget process, staff uses this input to submit Capital Improvement Program requests providing a detailed description of the proposed project or purchase. All requests will be reviewed by the City Manager using the formal evaluation process described below or some other alternative process identified by the City Manager. One evaluation consists of several ranking criteria, which are assigned relative weights as follows:

<i>Criteria</i>	<i>Weight</i>
<i>Project's impact on health and safety</i>	10
<i>Project improves, upgrades, or rehabilitates an existing facility</i>	9
<i>Project's impact on City operating budget</i>	8
<i>Project remedies a service deficiency</i>	8
<i>Percent of project costs to be funded by (non-City) resources and/or funding to be lost if project not done</i>	7
<i>Priority assigned by requesting Department</i>	6
<i>Other considerations, such as aesthetics, feasibility, special populations serviced, conformance to plans (including the General Plan), interjurisdictional effects and community economic effects</i>	6

Once evaluation scores as assigned, project priorities will be determined and presented to the City Council for further review. After completing its review, the City Council will appropriate funding for the first two years of the Seven Year Capital Improvement Program as part of the two-year budget cycle.

- f) Unexpended project appropriations will be automatically carried forward as continuing appropriations to future fiscal years as required to complete the intent of the original budget.
- g) The City will actively pursue grant and other outside funding sources for all capital improvement projects. Staff will be cognizant that the grant amount should justify the staff time and other resources needed for its administration.

4 Risk Based Reserves.

This section is designed to develop standards for setting reserve levels for various significant City funds. Adequate reserve levels are a necessary component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength.

- a) The City shall maintain reserves at a prudent level and shall use reserves appropriately with a focus on contributing to the reserves in good times and drawing on reserves in times of severe economic downturns, unforeseen major expenses, and/or sudden revenue losses to maintain a consistent level of service and quality operations.
- b) The City shall establish certain financial reserves to protect the City against unexpected interruptions in revenues, vulnerability of State actions, adverse economic conditions, unpredictable one-time costs, and exposure to natural disasters and emergencies.
- c) Established reserves will be based on an analysis of the risks that influence the needs for reserves as a hedge against uncertainty and loss. A risk is defined as probability and magnitude of a loss, disaster, or other undesirable event. The Risk Analysis will review the following risk factors and the City 's level of exposure to each risk factor impacting the City's General Fund.

OPERATING RISK FACTORS
Revenue Source Stability

Vulnerability to Extreme Events
Expenditure Volatility
Leverage
Liquidity
Other Fund Dependency
Growth

CAPITAL RISK FACTORS
Capital Projects
Capital Asset Replacement

- d) The Risk Analysis will identify the reserve level for each risk factor, the recommended Target General Fund Reserves based on all risk factors.
- e) The Risk Analysis will be performed biennially in coordination with the development of the operating budget.
- f) The Total Minimum Reserve shall be established 5% below the Target General Fund Reserve Level.
- g) The Target General Fund Reserves and Total Minimum Reserve will be established and updated by resolution based on each biennial analysis.
- h) Spending beyond the Total Minimum Reserve shall require a four-fifths vote of the City Council.
- i) Gas Tax HUTA Fund – A minimum reserve level of \$400,000 will be set aside as a reserve for street repair emergencies and other unanticipated traffic safety projects. The City Manager shall provide a plan including timeline to replenish the reserves within 180 days of City Council authorization to use the reserves. This reserve is intended to protect the City against unexpected interruptions in revenues, vulnerability of State actions, adverse economic conditions related to this revenue source.
- j) Measure M Local Fair Share Fund – A minimum reserve level of \$250,000 will be set aside as a reserve for street repair emergencies and other unanticipated traffic safety projects. The City Manager shall provide a plan including timeline to replenish the reserves within 180 days of City Council authorization to use the reserves. This reserve is intended to protect the City

against unexpected interruptions in revenues, vulnerability of State actions, adverse economic conditions related to this revenue source.

- k) The City shall maintain a Pension Employer Contribution Stabilization Trust Fund to reduce volatility in the employer contribution rates set by CalPERS. The operating budget presented by the City Manager will provide an update on the balance of the available resources and any recommendations for the budget period.
- l) The City Shall maintain an Other Post-Employment Benefits Trust Fund to fund the required health care costs to retirees. The operating budget presented by the City Manager will provide an update on the balance of the available resources and any recommendations for the budget period.

5 Fund Balance Management.

- a) The Fund Balance Policy establishes guidelines and procedures for allocating and reporting fund balance in the financial statements in accordance with Governmental Accounting Standard Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and as committed by City Council.
- b) Fund balance is defined as the difference between the assets and liabilities reported in a governmental fund.
- c) GASB Statement No. 54 defines five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.
- d) The following components defined by GASB Statement No. 54 shall constitute the City's Fund Balance for financial reporting purposes:
 - i. *Nonspendable Fund Balance* (inherently nonspendable) – Assets that cannot be converted to cash(e.g., prepaid items and inventories of supplies) and assets that will not be converted to cash soon enough to affect the current period.

- ii. *Restricted Fund Balance* (externally enforceable limitations on use) – Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments and limitations imposed by law through constitutional provisions or enabling legislation.
- iii. *Committed Fund Balance* (self-imposed limitations on use set in place prior to the end of the fiscal year) – Limitation imposed at the highest level of decision making that requires formal action at the same level to remove (Ordinance).
- iv. *Assigned Fund Balance* (limitation resulting from intended use) – Intended use established by highest level of decision making, by a body designated for that purpose, or by an official designated for that purpose, (delegated by the City Council to the City Manager).
- v. *Unassigned Fund Balance* (residual net resources) – Excess of nonspendable, restricted, committed, and assigned total fund balance.

- e) For the General Fund, unless the fund balances are non-spendable or restricted, fund balances are “spendable” and available for use at the discretion of the City Council.
- f) For all other Special Revenue, Capital Projects and Debt Serve Funds, these resources are limited as to use by external enforceable limitations (e.g., enabling legislation) therefore fund balances in these funds will be categorized as restricted.

6 Revenues and Expenditures.

- a) The City will maintain a level of expenditures which will provide for the health, safety and welfare of the residents of the community.
- b) The City will endeavor to maintain a diversified and stable revenue base to minimize the effects of fluctuations in any single revenue source. Efforts will be directed to optimize existing revenue sources while periodically reviewing potential new revenue sources.

- c) The City will estimate revenue using an objective, analytical process; in the case of assumption uncertainty, conservative projects will be utilized.
- d) The City will fund all current expenditures from current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues or rolling over short-term debt.
- e) Development processing costs and related administrative expenses shall be totally offset by development fees.
- f) Gas tax revenues will be annually set aside to offset all costs in connection with the City's street maintenance program. The City will strive to maintain this program in such a manner that will not require the infusion of General Fund revenues.

7 User Fees.

- a) The purpose of this User Fee Policy is to provide a consistent framework for the analysis and evaluation of user fees imposed by the City of Lake Forest. Topics include: Services for which user fees are appropriately considered, basis for maximum fee amounts, amount of costs to be recovered from fees, and procedures for updating fees.
- b) User fees are applied to recover all or a portion of the City's costs for providing service of individual benefit or cause. "Providing service means activities at the option of the individual, such as requests for service, or City response to the decisions or action of the individual, such as regulation. The wide-ranging application of user fees for services of individual benefit or cause enables the general revenue sources of the City to be directed more fully to other services yielding broader community benefit.
- c) User fees are managed by nearly every operating function within the City. Areas where user fees will be commonly applied include:
 - a. Regulatory activities, such as review and inspection of land development, construction/building, and improvements to infrastructure, and other areas of code review, compliance, and enforcement.

- b. Permitting, such as special events and use of public facilities, infrastructure, and services.
 - c. Facility rentals and use of public spaces, such as community centers, recreational sites, parks, and athletic field use.
 - d. Program participation.
 - e. Municipal operations providing service of individual benefit/request.
 - f. Municipal operations responding to individual action.
 - g. Licensing, billing, records management, and administration services.
 - h. Direct-billing of City staff time.
- d) Refer to the City’s Comprehensive Master Fee Schedule for a complete list of current services for which a user fee is imposed.
- e) The City will identify basic tax-provided services and will establish user fees and charges for services provided in excess of basis services and/or non-taxpaying users.
- f) User fees are set at the discretion of the City Council, so long as the fees conform to the requirements of Article 13C of the California Constitution, which requires a “cost of services” basis for setting fee amounts.
- g) The City’s User fees will be set according to the estimates reasonable cost of service. Furthermore, user fees will bear a fair and reasonable relationship to the payer’s burdens on or benefits received from the activities and/or services provided by the City.
- h) When evaluating user fees, the City will calculate the “full cost of service,” for each activity, which is the maximum fee amount allowed. The full cost of service will include components for:
- i) The direct cost of service:
 - a. Labor associated with performance of service from all personnel involved in the activity.
 - b. Services, supplies, and/or materials required to complete the activity.
 - j) A reasonable share of the indirect costs of service:

- a. The services, supplies, and materials which support the personnel involved in the activity.
 - b. The indirect management, administration, and support services associated with the City functions involved in the activity.
 - c. The central services, City management and administration, and governmental oversight associated with the functions involved in the activity.
- k) Once the full cost of service is established for each activity, the City will apply a consistent set of guidelines for determining the amount of cost to be recovered in the final fee amount. A cost recovery percentage will be applied to the full cost of service to calculate the fee.
- l) Figure 1 below explains the City's guidelines for setting a cost recovery threshold for each activity where user fees are applied. The cost recovery threshold assigned to each fee-related service will be identified in the periodic analysis and documentation supporting the calculation of the City's user fees.

FIGURE 1: COST RECOVERY GUIDELINES

COST RECOVERY THRESHOLD	CHARACTERISTIC OF THE SERVICE / ACTION
<p>“NONE” No Recovery of the Costs of Service</p>	<ul style="list-style-type: none"> • Acute interest in protecting: <ul style="list-style-type: none"> – Public safety – Integrity of City infrastructure, assets, and operations – Vulnerable populations • Collection of fees is not feasible or cost-effective
<p>“LOW” Up to 50% of the Full Cost of Service</p>	<ul style="list-style-type: none"> • The broader public benefits greatly from the individual service provided • Larger fee amounts may discourage compliance with City requirements • Market sensitivities may negatively impact demand for services deemed important to the character of the community • City policy directs an influence on fee amounts for: <ul style="list-style-type: none"> – Concern for low-income participation – Concern for specific sectors, such as owner-occupied residences or small business – Priority for resident participation, versus non-resident
<p>“MODERATE” Greater than 50% of the Full Cost of Service</p>	<ul style="list-style-type: none"> • While the individual benefits greatly from service provided, public benefit or public interest in compliance/participation is present • Factors described in lower thresholds retain some influence • Though service benefits the individual to a high degree, fee levels should be sensitive to the encouragement of current City initiatives
<p>“FULL” 100% of the Full Cost of Service</p>	<ul style="list-style-type: none"> • Service benefits the individual to a great degree • Service is highly regulatory • Fee amounts do not materially impact compliance or demand • Fee amounts for comparable service are in line with other regional communities • The City discourages the activity
<p>“PENALTY” Greater than Full Cost</p>	<ul style="list-style-type: none"> • Must be a fine/penalty for non-compliance with City code

m) The City shall recalculate the full cost of activities supported by user fees to take into account inflation and other related matters. The following cost index will be used as the basis for calculating annual changes to the fee amounts: Consumer Price Index (CPI) for the Los Angeles-Long Beach-Anaheim Metropolitan Statistical Area. The escalation amount will be the published annual percentage change calculation. The City’s Master Fee Schedule shall

be approved and updated by resolution in connection with the adoption of the operating budget.

- n) The City will complete a thorough user fee study periodically, at least every five years, to determine the full cost of service of each activity included in the Comprehensive Master Fee Schedule. The user fee study will:
 - a. Analyze the direct and indirect costs associated of existing and new fee-related service provided City-wide.
 - b. Revisit cost recovery thresholds applied to fee related services.
 - c. Determine updated fee amounts consistent with the cost of service basis and the City's cost recovery at that time.

8 Accounting, Auditing, and Financial Reporting

- a) The City's accounting and financial reporting systems shall be maintained in accordance with generally accepted accounting principles (GAAP) and other standards promulgated by the GASB.
- b) The City shall prepare an annual report, in a Comprehensive Annual Financial Report (CAFR) format, which shall conform to the reporting standards established by the Governmental Accounting, Auditing and Financial reporting (GAFR).
- c) The annual financial report will be audited each year by an independent auditor. A new independent auditor shall be selected competitively, through a formal public request for proposal process, at least every six years pursuant to State law.
- d) An Audit Committee shall be formed consisting of two City Council Members and the City Manager, or designee, to provide a direct line of communication between the auditor and the City Council. The City Attorney shall be available to advise the Audit Committee.
- e) The City Manager will provide quarterly reports to the Audit Committee that compares year-to-date actuals with revenue and expenditure projections.
- f) The City Manager will notify the City Council whenever changing operations or economic developments require corrective budgetary measures.

9 Cash Management, Investments and Banking Relations.

- a) Investments and cash management will be the responsibility of the Director of Finance/City Treasurer under the direction of the City Manager.
- b) In accordance with Government Code Section 53646, the City Council will review and update annually a specific investment and portfolio policy. The primary purpose of this policy is to set forth the City's investment philosophy and objectives. The City's investment objectives are safety, liquidity, and yield. The policy also specifically outlines authorized investments, the acceptable percentages and maximum maturities allowed for each investment instrument and the criteria used to determine qualified depositories/dealers.
- c) In the selection of banking services, a competitive public request for proposal process will be used at least every five years.

Risk Reserve Analysis



INTRODUCTION

Prudent fiscal reserves are a mark of stability and a cornerstone of financial flexibility. The difficult question is: what constitutes a prudent fiscal reserve? The Government Finance Officers Association (“GFOA”) best practice recommends, at a minimum, that general-purpose governments, regardless of size, maintain an unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or operating expenditures. This means the City should never have less than **\$8,319,016** in General Fund reserves based on GFOA-recommended best practices.

In March 2020, the City Council adopted a Risk Based Reserve Policy. The former Reserve Policy directed funding be set aside based on a percentage of General Fund revenues. The former policy did not consider certain specific risk factors (i.e., disasters, unfunded liabilities, emerging issues, liquidity, and growth) that could affect the City. The Risk Based Reserve Policy takes into consideration nine risk factors that could impact the City’s ability to deliver services and assigns a specific dollar amount to each factor. This approach represents a more dynamic, transparent, and effective budgeting tool to help the City Council and staff determine the appropriate level of funding needed in reserve. Staff is to conduct a General Fund Reserve Risk Analysis every two years in tandem with the formulation of the Operating Budget.

The discussion below defines “Reserves” and provides explains their importance to managing the finances of a city.

WHAT ARE RESERVES?

The terms “reserves” and “fund balance” are often used interchangeably, which can be confusing. Fund balance is an accounting term to describe the difference between a fund’s assets and liabilities. In general, when municipal leaders are discussing the need for reserves, it is in the context of “reserving” funds for future expenses. Reserve expenses are costs associated with repairs or replacements to existing assets or expenses associated with special circumstances. Like savings for a “rainy day” in a personal budget, reserves can also be used for unplanned expenses related to litigation, economic downturns, and emergencies/natural disasters. Many cities utilize unrestricted reserves to fund capital improvements, avoid debt service costs, and increase the ability to cash flow fund a project during construction. It is essential to clearly define the

intended use for the City's established reserve balance which is the purpose for the risk factors discussed later in this analysis.

WHY DOES THE CITY HAVE RESERVES?

Ideally, a city can maintain a stable set of public services throughout an entire economic lifecycle. Maintaining healthy reserve balances protects the City from economic uncertainties and mitigates risks. Prudent reserves provide the City with options for responding to recessions and other issues and/or emergencies without impacting funds budgeted for day-to-day operations. It is vital that the City take advantage of good economic times by setting aside for those "rainy days" which are bound to occur in the future.

WHY NOT JUST RAISE TAXES OR FEES IF THE CITY NEEDS MORE MONEY?

California voters have passed numerous measures that restrict the tax and fee raising authority of state and local governments. The most recent was Proposition 218, approved in 1996. Proposition 218 added restrictions to taxes, fees, and assessments, making it necessary to obtain voter approval to establish and/or raise many of them. Therefore, cities are best to plan to meet financial obligations utilizing the revenues available to it rather than depending upon voters to provide additional resources.

Table 1 below compares Lake Forest's reserves to a subset of Orange County cities of similar size, operations, and demographics. Data for Table 1 was compiled from the Comprehensive Annual Financial Reports for Fiscal Year Ending June 30, 2020, for each city listed below.

Table 1 - CITY COMPARISON
 (IN MILLIONS)

CITY	RESERVES	GENERAL FUND REVENUE	PERCENTAGE OF RESERVES TO REVENUE
Aliso Viejo	\$32.9	\$19.4	168%
Rancho Santa Margarita	\$21.4	\$18.0	119%
Lake Forest	\$55.9	\$52.4	107%
Laguna Niguel	\$40.8	\$44.2	92%
Yorba Linda	\$33.6	\$38.8	87%
San Juan Capistrano	\$22.6	\$28.5	79%
Brea	\$33.0	\$54.9	60%
Dana Point	\$17.4	\$38.3	45%
Mission Viejo	\$27.9	\$62.2	45%
San Clemente	\$24.5	\$61.9	40%
Laguna Hills	\$8.1	\$21.8	37%
Average	\$28.9	\$40.0	80%

On March 3, 2020, the City Council adopted a Target Reserve Level of \$43.9 million and a Minimum Reserve Level of \$41.7 million (5% below the Target Reserve Level amount) based upon a risk analysis conducted by staff. Should the City Council vote to spend funds resulting in funding below the Minimum Reserve Level, staff would identify a plan to replace these funds over the next three to five fiscal years.

Table 2 below describes the City’s Discretionary Reserves as reflected in the Comprehensive Annual Financial Report for Fiscal Year Ended June 20, 2020 audited by CliftonLarsonAllen LLP. This table highlights \$12 million of unassigned General Fund Balance available as of the end of Fiscal Year 2019-2020 which is in addition to the funds identified as target reserve funds.

Table 2 – Discretionary Reserves Summary
 (IN MILLIONS)

	Reserve Amount per Policy		Available Discretionary Fund Balance	Percentage of Policy	Percentage of General Fund Revenues
	Target	Minimum			
June 30, 2020	\$43.9	\$41.7	\$55.9	127%	107%

RISK FACTORS IN DETERMINING PRUDENT RESERVES

GFOA best practices identify several risk factors that should be considered when calculating reserves. The size of reserves is determined primarily by the degree of risk associated with uncertainty, such as economic downturns, natural disasters, and other major events that could affect City finances. The risk factors used for this analysis are:

RISK FACTORS

OPERATING RISK FACTORS

1. Revenue Source Stability
2. Vulnerability to Extreme Events
3. Expenditure Volatility
4. Leverage
5. Liquidity
6. Other Fund Dependency
7. Growth

CAPITAL RISK FACTORS

8. Capital Projects - Infrastructure
9. Capital Asset Replacement

OPERATING RISK FACTORS

DETERMINING THE RESERVE

Revenue stability is important for the City's consistency and growth. If the City's expenditures outgrow revenue sources, the City would not continue to operate at the same level of service. Property tax, sales tax, and transient occupancy tax revenues are the primary source of revenue for the City. There is more spending discretion over these revenues in comparison to federal grants, user fees, or other funds that must be used for a specific program or purpose. As such, fluctuations in these revenue sources will affect the City's ability to budget for public services.

Complicating this analysis is the emergence of the coronavirus (COVID-19) in March 2020. The financial implications of COVID-19 on the City's revenues are significant. The pandemic has changed daily life and increased the prevalence of telecommuting, virtual business meetings, online shopping, BOPUC (Buy Online, Pick-up Curbside), and telemedicine. Patterns in revenue recovery appear to be unlike those seen in previous recessions and impact tax revenue as discussed below.

RISK FACTOR #1 – REVENUE SOURCE STABILITY

How stable is the tax base in the face of adverse economic conditions?

Relative to other revenues, property tax is considered a stable source of revenue. Sales and transient occupancy taxes (i.e., hotel taxes), however, are considered less stable. An excellent example of this is the 2008 recession. As shown in Table 3, Lake Forest did not return to its pre-recession sales tax base until 2016, or eight years after the Great Recession.

PROPERTY TAX:

Property tax revenue steadily decreased from 2010 to 2012. Revenue received during 2011 and 2012 still exceeded pre-recession revenue in 2007 by \$0.24 million. The property tax revenue base only declined \$0.68 million in total during and immediately after the recession began. In 2013, only four years after the recession, property taxes reached a new high of \$14 million and have continued

to grow ever since. According to Orange County Assessor data, the City's Assessed Value has increased 60% over the past ten years.

The City's property taxes continue to increase due to the approximately 300 new homes per year added to property tax rolls. New home building is projected to continue in Lake Forest for the next five years, adding to the City's assessed valuation. The City's property tax revenue increased by \$300,000 over expected amounts in the Fiscal Year 2020-21 budget. Despite initial concerns, the payment of property taxes has not faltered due to the COVID-19 pandemic.

SALES TAX:

Sales tax is considered a cyclical tax in that it is often impacted by unemployment and other economic conditions. The City's sales tax revenues declined \$1.57 million in 2009 and 2010 due to the Great Recession. However, sales tax revenue increased in 2011 and continued to rise. In 2016, the City finally exceeding the revenue generated prior to 2008.

The City receives 1% of the sales tax from purchases at our local retail businesses, receiving one cent of every dollar of taxable sales occurring in Lake Forest. The City's sales tax base is highly diversified, protecting the City from sudden revenue losses from a downturn in any one industry sector.

Due to the pandemic, the shift to online shopping which began several years ago has accelerated faster than the State can determine a "modern" methodology to allocate online sales tax. While sales taxes from online sales are remitted to a countywide pool, the City receives only a proportionate share based on a methodology that does not include point of delivery. The good news is the implementation of the Wayfair decision, which allows states to charge tax on purchases made from out-of-state sellers (even those without a physical presence in state), has resulted in an increase in sales taxes allocated to the countywide pool which, in turn, is allocated to the City.

TRANSIENT OCCUPANCY TAXES:

Transient occupancy taxes ("TOT"), also referred to as hotel taxes, have continued to grow as new hotels are built in Lake Forest. Over the past two years, the City saw three new hotels constructed, which increased the number of hotels to 13. Between 2013 and 2019, TOT increased by 38% to \$3.88 million. As of 2019, TOT represented 8% of the City's tax revenues.

Table 3 - 14-YEAR PROGRESSIVE REVENUE SOURCE TABLE

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Property Tax	12.28	13.02	13.20	12.87	12.52	12.52	14.01	14.56	14.98	15.56	16.65	17.65	19.75	20.7
Dollar Change	1.26	0.74	0.18	(0.33)	(0.35)	0.00	1.49	0.55	0.42	0.58	1.09	1.00	2.10	.95
Percentage Change	0.11	6.03%	1.38%	-2.50%	-2.72%	0.00%	11.90%	3.93%	2.88%	3.87%	7.01%	6.01%	11.90%	4.8
Sales Tax	15.07	15.21	12.48	10.91	12.63	13.05	13.06	13.33	13.81	15.43	15.64	16.05	17.10	15.75
Dollar Change	0.77	0.14	(2.73)	(1.57)	1.72	0.42	0.01	0.27	0.48	1.62	0.21	0.41	1.05	(1.35)
Percentage Change	5.38%	0.93%	-17.95%	-12.58%	15.77%	3.33%	0.08%	2.07%	3.60%	11.73%	1.36%	2.62%	6.5%	-7.9%
Transient Occupancy Tax	2.66	2.81	2.23	1.94	2.44	2.67	2.82	3.14	3.41	3.58	3.78	3.81	3.88	2.9
Dollar Change	0.49	0.15	(0.58)	(0.29)	0.50	0.23	0.15	0.32	0.27	0.17	0.20	0.03	0.06	(1.0)
Percentage Change	22.58%	5.64%	-20.64%	-13.00%	25.77%	9.43%	5.62%	11.35%	8.60%	4.99%	5.59%	0.79%	1.71%	(25.77%)

New hotels are drawn to Lake Forest to serve non-leisure travel. In other words, these hotels are serving the business community and tend to be booked on weekdays. Because these hotels are not related to tourism, this revenue is vulnerable to downturns in the economy along with the shift to virtual meetings brought on by the COVID-19 pandemic. According to the California Office of Tourism, hotels that are not serving leisure travel are projected to have the longest road to recovery.

TAX REVENUE DIVERSITY:

A secondary vulnerability to the City's revenue sources is lack of revenue diversity. Lake Forest is heavily dependent upon three tax revenues: property taxes, sales taxes, and TOT. For example, cities with limited public parking, such as beach cities and cities with vibrant commercial districts, receive large amounts of revenue from parking meters, parking structures and parking citations. Utility users taxes and business license taxes are also common General Fund revenue resources. Lake Forest does not collect any of these taxes.

Cities with a less diversified base of General Fund revenue will require a greater amount in reserves to weather a downturn in just one revenue area. For FY 2020-21, the City is projected to receive \$49.9 million in General Fund revenue. Of this amount, \$38.2 million is from taxes with the balance of \$11.7 million from License and permits, user fees, fines and forfeitures and other miscellaneous sources. Of the \$49.9 million tax revenue, \$20.3 million is from property taxes, \$15.8 million is from sales taxes, and \$2.1 million is from transient occupancy taxes. The balance is generated by other taxes such as Real Property and Franchise Fees tax. As mentioned earlier, the City cannot increase taxes without voter approval because of Proposition 218. This limits the City's ability to increase taxes should funding shortfalls occur. In short, the City has a narrow base of General Fund tax revenues.

Over the course of the Great Recession, the City lost \$17.20 million of sales tax revenues, \$0.97 million of property tax revenues, and \$.29 million in TOT revenues. In total, the City lost almost \$20.52 million in resources from the beginning of the recession through 2016. While it appears that the rate of COVID-19 vaccinations is helping to reopen the economy, it is not possible to predict the timing of a recovery from the economic impacts of the pandemic. California's Governor has not set a firm date to sunset the eviction prohibition and other pandemic related policies that is postponing some economic impacts.

A resurgence of the virus or a virus variant is also possible, causing more uncertainty.

Risk Factor #1 Revenue Source Stability	Reserve Amount
How stable is the tax base in the face of adverse economic conditions?	\$7,800,000

RISK FACTOR #2 – VULNERABILITY TO EXTREME EVENTS

As it pertains to this risk factor, extreme events are defined as extreme government funding take backs. In other words, the potential for funds that local jurisdictions receive from the state to be withheld.

2a: Is any City revenue source at risk due to State or Federal political action?

Cities have paid a heavy price over the years when the State faced on-going fiscal challenges. Tax shifts, borrowing and other taking of certain funds allocated to local governments began in the 1990’s with the Educational Revenue Augmentation Fund (“ERAF”) I and II shift, followed by a number of other actions. To this day, the original ERAF shifts remain in place.

<u>Risk Factor #2a Vulnerability To Extreme Events - Political</u>	Reserve Amount
Is any City revenue source at risk due to State or Federal political action?	\$1,000,000

Governor Brown initiated and carried out the dissolution of redevelopment, which redirected funds from local governments to school districts. In January 2019, Governor Newsom threatened to withhold Senate Bill 1 Gas Tax revenue to cities if they do not do enough to increase affordable housing in their jurisdictions. While Senate Bill 1 funding does not flow through the General Fund, any taking of these funds will compromise the City’s ability to continue to maintain our City streets in a “good” pavement condition. In 2020, Governor Newsom tied the use of CARES Act funds, of which the City received \$1,045,000, to compliance with

California Department of Public Health guidance and Blueprint for a Safer Economy.

Risk Factor #2b Is the City susceptible to natural disaster? What is the level of insurance?

The City’s Southern California location is susceptible to earthquakes and wildfires. Incorporated in 1991, the City has never suffered severely from a natural disaster. However, the City is not immune to such a circumstance and has previously experienced losses from winter storm damage. For the most recent storms in 2019, the City incurred costs of approximately \$500,000. Wildfires in past years have occurred along city borders. In 2020, the Orange County Sheriff issued mandatory evacuations in Lake Forest due to the Silverado fire and Bond fire. Fortunately, the City did not experience any injuries or property damage due to these fires. However, fire season starts sooner and lasts longer than in the past.

The City procures insurance through the California Joint Powers Insurance Authority (“CJPIA”). The City’s deductible is negligible for any non-earthquake or flood related loss at any City facility. The City also has earthquake and flood insurance on most City facilities. Earthquake claims have a minimum \$100,000 deductible; however, the deductible could reach as high as 5% of the value of property, which could exceed \$700,000 on some of the City’s facilities. Risk of damage from flood or earthquake is considered low and existing insurance coverage is considered robust; however, it would be prudent to set aside an amount approximately equal to the City’s deductible for one instance of damage to a City facility in the event of an earthquake.

Risk Factor #2b Vulnerability to Extreme Events - Disaster	Reserve Amount
Is the City susceptible to natural disaster? What is the level of insurance?	\$1,700,000
Wildfire Damage	
Storm Damage	
Earthquake	
\$1,700,000	

Risk Factor #2c Are there current City services and/or emerging issues that are prone to legal challenges?

Cities spend millions annually responding to lawsuits involving injuries on public property, environmental issues, and a range of other legal challenges. It is difficult to predict when and if the City may be involved in litigation and the costs involved. The GFOA has found that municipalities have a category in their reserves for cost spikes from legal challenges. Due to the unpredictability of litigation, it is prudent to set aside funds for this purpose.

Risk Factor #2c Vulnerability to Extreme Events - Legal	Reserve Amount
Are there current City services and/or emerging issues that are prone to legal challenge?	\$1,000,000

Risk Factor #2 Vulnerability To Extreme Events - Total	Total Reserve Amount
Are there events related to state or federal action, natural disaster, contract obligations, and issues prone to legal challenge?	\$3,700,000

RISK FACTOR #3 – EXPENDITURE VOLATILITY

What future contractual obligations does the City have that dictate required expenditure levels?

This analysis excludes unfunded liabilities and debt service, which are considered under Risk Factor #4. This risk factor refers to potential spikes in expenditures, usually arising from a special, non-recurring circumstance. These expenses have generally been related to the City paying its proportionate share of a regional system. For example, the City paid \$611,228 for its share of the new Orange County Animal Care Center in 2017. Another example is the City's share of the 800 MHz II radio system in the amount of \$569,821. Each time, the City used cash for its portion of the expense and avoided paying interest. There are no expenditures identified at this time that would be considered special and

non-recurring. However, a reserve for unknown special and re-occurring expenses is prudent.

Risk Factor #3 Expenditure Volatility	Reserve Amount
What future contractual obligations does the City have that dictate required expenditure levels?	\$1,000,000

Risk Factor #4 – Leverage

Financial leverage is defined as the use of borrowed funds to purchase assets with the expectation that the return from the transaction will exceed the borrowing cost. A highly leveraged organization has less flexibility. Examples of leverage include long-term debt, pension, and other post-employment healthcare benefit obligations. Reserves are a critical source of financial flexibility, so higher leverage may call for higher reserves. The City has no structured debt obligations, so the City’s reserve strategy does not need to account for reduced financial flexibility from debt.

Risk Factor #4a Does the City have debt?

The City has no general fund bonded debt as compared to other Orange County cities shown in Table 4. This table illustrates two commonly used measures of indebtedness. The first, debt per capita, measures the burden placed on citizens by municipal indebtedness. The second measure is debt service (principal and interest payments) as a percent of city non-capital expenditures. This measures the pressure placed on the budget by debt payments. Like a household budget, flexibility in spending is limited by debt payments. Lake Forest proudly sits at zero debt, well below both the average of the debt per capita measure and percent of expenditures measure among the comparative agencies.

Table 4 – City Debt Comparison
(in Millions)

	Lake Forest	Laguna Hills	San Juan Capistrano	Brea	Mission Viejo with Mall Bonds	Aliso Viejo	Mission Viejo w/o Mall Bonds
Debt	0.0	4.7	49.6	43.8	20.0	13.2	12.5
Population	84,485	31,508	36,318	45,629	94,267	50,044	94,267
Debt per Capita	0.0	\$149	\$1,065	\$960	\$329	\$264	130
Debt Service as % of Expenditures	0.0	8.02%	7.12%	4.41%	4.39%	2.03%	1.58%

<u>Risk Factor #4a Leverage - Debt</u>	Reserve Amount
Does the City have debt?	\$0

Risk Factor #4b Does The City Have Any Unfunded Accrued Liabilities (UAL)?

The City participates in the California Public Employees Retirement System (CalPERS). As of June 30, 2019, the pension plan funded status for classic CalPERS employees is 97.7% with a \$753,190 CalPERS unfunded liability while the pension plan funded status for PEPRA employees is 94.4% with a \$45,977 CalPERS unfunded liability. Approximately 60% of Lake Forest employees are classic CalPERS members. Given the uncertainty around pension issues, it is difficult to say when increases would occur or how much they might be, especially when the pension board makes changes to pension assumptions that negatively impact the pensions funded status. Accordingly, it would be prudent to set aside reserves to help make a more gradual adjustment to any potential large increase in contribution rates. The City also provides a healthcare post-employment benefit. See Table 5 for a list of unfunded actuarial liabilities (“UAL”) in neighboring cities.

Table 5 – Unfunded Pension Accrued Liabilities
Comparison to Neighboring Cities

City	Normal Costs (FY 20-21)	UAL Payment (FY 20-21)	PERS Projected Covered Payroll (FY 20-21)	Total Percentage of Payroll	Unfunded Liability Balance (FY 20-21)	Average Balance of Unfunded UAAL Outstanding (End of FY 18/19)
Aliso Viejo	221,480	71,561	2,219,516	13%	1,117,458	12%
Brea	3,830,900	9,637,194	28,641,411	47%	139,822,469	31%
Dana Point	636,428	397,858	6,094,458	17%	6,824,185	15%
Laguna Niguel	645,531	591,369	6,711,379	18%	9,721,201	14%
Laguna Hills	309,044	278,383	3,246,866	18%	4,699,112	15%
Lake Forest	684,307	42,991	6,719,966	11%	860,426	4%
Mission Viejo	1,391,736	1,804,167	11,920,662	27%	21,715,815	23%
Rancho Santa Margarita	220,444	117,006	2,231,852	15%	1,927,566	14%
San Clemente	1,477,144	2,194,064	15,307,194	24%	29,902,869	25%
Yorba Linda	1,088,065	1,693,244	9,857,463	28%	22,809,793	30%
Average Amounts	1,050,508	1,682,784	9,295,077	22%	23,940,089	18%

**Table 6 – Unfunded Other Post-Employment Benefits Accrued Liabilities
 Comparison to Neighboring Cities**

City	Accrued Liability	Fund Assets	Plan Net Unfunded Liability	Percentage of Total
Aliso Viejo	363,669	-	363,669	0%
Brea	25,865,288	259,184	25,606,104	1%
Dana Point	1,341,315	(185,346)	1,526,661	-14%
Laguna Niguel	1,691,558	(789,536)	2,481,094	-47%
Laguna Hills	-	-	-	0%
Lake Forest	990,856	533,036	457,820	54%
Mission Viejo	9,497,771	10,463,882	(966,111)	110%
Rancho Santa Margarita	441,374	(223,467)	664,841	-51%
San Clemente	3,999,654	1,027,016	2,972,638	26%
Yorba Linda	16,995,487	776,453	16,219,034	5%
Average Amounts	6,118,697	1,186,122	4,932,575	8%

Risk Factor #4b Leverage – Unfunded Liabilities	Reserve Amount
Does the City have unfunded accrued liabilities (UAL)?	\$3,000,000

Risk Factor #5 – Liquidity

What are the cash flow needs of the City?

Cities have consistent, year-round expenses, yet major revenues are received periodically. Some amount of fund balance reserves is needed to avoid cash flow problems caused by an uneven stream of revenue. As reported earlier, property tax revenue is the City’s largest revenue source. The majority of property tax revenue is received in December, January, April, and May each fiscal year. This means that cash outflow could exceed cash inflow for eight months out of the fiscal year. If there were insufficient reserves, the City would have to borrow funds to cover the cash needed for the first half of the fiscal year.

Table 7 depicts cash flow during FY 2018-19 and is generally representative of cash flow in any given year.

Table 7 - FY 2018/19 Cash Flow

Month	Beginning Balance	Net Cash Flow	Ending Balance	Running Total
July	39,149,974	(319,797)	38,830,177	(319,797)
August	38,830,177	(3,972,008)	34,858,169	(4,291,806)
September	34,858,169	921,135	35,779,304	(3,370,671)
October	35,779,304	(4,780,023)	30,999,281	(8,150,693)
November	30,999,281	209,373	31,208,654	(7,941,320)
December	31,208,654	4,345,908	35,554,563	(3,595,412)
January	35,554,563	3,395,045	38,949,608	(200,366)
February	38,949,608	(1,536,452)	37,413,156	(1,736,818)
March	37,413,156	626,110	38,039,266	(1,110,708)
April	38,039,266	2,220,515	40,259,781	1,109,807
May	40,259,781	4,439,204	44,698,985	5,549,011
June	44,698,985	(567,266)	44,131,719	4,981,744

Table 8 reflects cash flow for fiscal year 2019/20 which differs from previous years due to receipt of one-time revenues.

Table 8 - FY 2019/20 Cash Flow

Month	Beginning Balance	Net Cash Flow	Ending Balance	Running Total
July	31,765,036	(686,062)	31,078,974	(686,062)
August	31,078,974	(2,840,091)	28,238,883	(3,526,153)
September	28,238,883	(443,683)	27,795,200	(3,969,836)
October	27,795,200	(1,242,312)	26,552,888	(5,212,148)
November	26,552,888	(169,181)	26,383,707	(5,381,329)
December	26,383,707	2,324,495	28,708,202	(3,056,834)
January	28,708,202	5,251,894	33,960,096	2,195,060
February	33,960,096	803,093	34,763,189	2,998,153
March	34,763,189	6,390,614	41,153,803	9,388,767
April	41,153,803	3,188,883	44,342,686	12,577,650
May	44,342,686	4,274,216	48,616,902	16,851,866
June	48,616,902	1,237,520	49,854,422	18,089,386

Based on this analysis, the City generates a \$5 million to \$8 million in negative cash flow before beginning to receive sufficient revenue resources to adequately

offset monthly disbursements. Over the City’s history, the amount of negative cash flow has fluctuated annually. Therefore, a conservative reserve is necessary to ensure the City’s “bills” are paid on a timely basis and avoids the need to engage in short-term borrowing for cash flow purposes.

Risk Factor #5 Liquidity	Reserve Amount
What are the cash flow needs of the City?	\$8,000,000

Risk Factor #6 – Other Fund Dependency

What other funds have a significant dependence on the General Fund?

Two City funds that have dependency on the General Fund by way of annual subsidies for timing of cash flow purposes: Community Development Block Grant (“CDBG”) and Measure M2. These amounts can fluctuate from year to year.

The City is a regular recipient of grant and developer fee funding, specifically for capital improvement program (“CIP”) projects. A common characteristic of grant and developer fee funding is that most awarding agencies expect that project expenditures be incurred before requests for reimbursement are submitted to the granting agency. Essentially, most grants are on a reimbursement basis. Provided grant regulations are followed, the City will be repaid for these expenditures. However, there is a timing difference in which the General Fund will advance funding for these projects.

Looking historically at the last five fiscal years, funds for CDBG projects, Measure M2, and other miscellaneous grants have “borrowed” General Fund resources for project expenditures. More recently, the City was approved for a \$350,000 Local Early Action Planning (“LEAP”) grant from the state on a reimbursement basis, thus requiring “borrowing” from the General Fund.

A reserve for fund dependence will ensure the City does not lose an opportunity for grant funding due to the timing of a reimbursement.

Risk Factor #6 Other Fund Dependency	Reserve Amount
<i>What other funds have a significant dependence on the General Fund?</i>	\$1,000,000

Risk Factor #7 – Growth

What new program areas will be required in the future and how will the City pay for these?

The City has a significant contract with the Orange County Sheriff’s Department (OCSD) that provides the City limited flexibility as to the scope and costs. In recent years, new OCSD programs, along with increasing pension costs, have resulted in sharp increases in contract costs. Program costs added to the City’s OCSD contract include the Lake Forest sub-station and the Field Training Bureau (“FTB”). Recently, OCSD has notified contract cities that an additional program – management of body worn camera recordings – will be added to the contract within the next three years. OCSD contract information for previous fiscal years are summarized in Table 9.

Table 9 – OCSD Contract by Fiscal Year

Fiscal Year	Contract Amount	Increase from Prior Year	Percentage Increase	Percentage of General Fund
2014-15	\$13,336,803	-	-	35.08%
2015-16	14,210,900	874,097	6.55%	35.41%
2016-17	14,869,720	658,820	4.64%	34.70%
2017-18	16,134,298	1,264,578	8.50%	34.85%
2018-19	17,062,663	928,365	5.75%	36.00%
2019-20	17,659,961	597,238	3.5%	35.68%
2020-21*	18,348,264*	335,384	3.9%	39.46%
2021-22	\$19,003,498**	655,234	3.6%	

*The City Council approved a contract amendment to the law enforcement contract midway through the fiscal year. **As of preparation of analysis, the contract amount is proposed.

At the time of this analysis, the estimate from OCSD for the FY 2021-22 fiscal year is \$19.0 million, a 3.6% increase over the 2020-21 contract. Contract costs are also influenced by the current collective bargaining agreement between the

Orange County Board of Supervisors and Deputy Sheriffs which provide a 3.5% pay increase for the next three fiscal years.

The OCSD contract is a recurring annual contract and should not normally be addressed through reserves. However, it is prudent to set aside funds for use during an economic crisis because: (1) the City cannot significantly modify the terms of the law enforcement contract; (2) the City cannot quickly raise additional revenues and, (3) the City cannot control mid-contract increases.

Another consideration is the ongoing increase to minimum wage and its resulting impact on both city and contract pay rates. The California Legislature has set a schedule to increase California’s minimum wage to \$15.00 per hour, in increments, by the year 2023. Every year until 2023, minimum wage will increase in California by \$1 per hour.

Risk Factor #7 Growth	Reserve Amount
<i>What new program areas will be required in the future and how will the City pay for these?</i>	\$1,000,000

CAPITAL RISK FACTORS

Risk Factor #8 – Capital Projects - Infrastructure

Are there any planned high priority capital projects without a funding source?

The term capital assets is used to describe assets that are used in operations and have initial useful lives extending beyond a single reporting period. Capital assets include facilities, infrastructure, equipment, and networks that enable the delivery of municipal services. The performance and continued use of these capital assets is essential to the health, safety, economic development, and quality of life of a community.

In some agencies, budgetary pressures can impede capital program expenditures or investments for maintenance and replacement. This is especially true for local governments that do not prepare a multi-year capital plan or properly consider the impact of capital projects on the operating budget. This lack of investment makes it increasingly difficult to sustain the asset in a condition necessary to provide expected service levels. Ultimately, deferring essential

maintenance or asset replacement could reduce the organization’s ability to provide services and could threaten public health, safety, and overall quality of life. In addition, as the physical condition of the asset declines, deferring maintenance and/or replacement could increase long-term costs and liabilities.

A target reserve percentage for infrastructure replacement is 5%. There is the option to set up an annual noncash depreciation expense where actual cash is moved from the general fund account to an assigned reserve account for infrastructure replacement. Applying this option to the City would result in the need to allocate \$6.3 million annually which is a funding level not currently feasible. Table 12 below is a summary of depreciating assets.

Table 10 – SUMMARY OF INFRASTRUCTURE ASSETS

	2020
Capital Assets Being depreciated	
Infrastructure	254,639,711
Accumulated Depreciation	
Infrastructure	136,836,807
Net Book Value	
Infrastructure	117,802,904
Depreciation Expense	
Infrastructure	6,297,067
Annual depreciation percentage	2.47%
Target Reserve 5% of Original Cost	12,731,986

Risk Factor #8 Capital Projects - Infrastructure	Reserve Amount
<i>Are there any planned high priority capital projects without a funding source?</i>	\$12,700,000

RISK FACTOR #9 – CAPITAL ASSET REPLACEMENT

Does the City have any capital asset replacement needs?

The City has \$141.1 million in depreciable non-infrastructure capital assets. Of this amount, \$99.7 are categorized as buildings and improvements, \$37.0 improvements other than buildings, and \$4.5 million categorized as machinery and equipment. The City’s capital assets now reflect the Lake Forest Civic Center which opened in December 2019.

To refine the amount identified to set aside for capital asset replacement, the City should develop a master capital replacement schedule. Such a schedule would allow for advance planning for the maintenance and/or replacement of City assets, as needed. By considering the City’s maintenance and replacement needs in advance, it allows the City to determine an annual amount capital asset replacement. The current recommended reserve, shown in the table below, shows the target reserve as 10% of the original capital asset cost, which is \$14.1 million.

Table 11 – SUMMARY OF CAPITAL ASSET REPLACEMENT

	2020
Capital assets being depreciated	
Building and improvements	\$99,664,702
Improvements other than buildings	36,969,358
Machinery and equipment	4,484,600
	141,118,660
Accumulated Depreciation	
Building and improvements	2,523,111
Improvements other than buildings	6,865,957
Machinery and equipment	3,853,067
	13,242,135

	2020
Net Book Value	
Building and improvements	97,141,591
Improvements other than buildings	30,103,401
Machinery and equipment	631,533
	127,876,525
Depreciation Expense	
Building and improvements	409,012
Improvements other than buildings	1,169,176
Machinery and equipment	478,152
	2,053,340
Annual depreciation percentage	1.4%
Target Reserve 10% of Original Cost	\$14,111,866

Risk Factor #9 Capital Replacement	Reserve Amount
<i>Does the City have any capital asset replacement needs?</i>	\$14,111,866

SUMMARY OF RESERVE LEVELS PER RISK FACTOR

Nine risk factors have been analyzed to ascertain what constitutes a prudent reserve level for the City of Lake Forest. Table 12 demonstrates the results of each analysis.

Table 12 – RESERVE LEVELS PER RISK FACTOR

1	Revenue Source Stability	\$7.80
2a	Vulnerability to Extreme Events - Political	1.00
2b	Vulnerability to Extreme Events - Disaster	1.70
2c	Vulnerability to Extreme Events – Legal	1.00
3	Expenditure Volatility	1.00
4a	Leverage-Debt Service	0.00
4b	Leverage-Unfunded Liabilities	3.00
5	Liquidity	8.00
6	Other Fund Dependency	1.00
7	Growth	1.00
8	Capital Projects -Infrastructure	12.70
9	Capital Asset Replacement	14.10
	Total	\$52.30

Therefore, the Target Reserve Level is set at \$52.3 million with a Minimum Reserve Level set at \$49.7 million (5% below the Target Reserve amount).

CONCLUSION

The City’s Risk Reserve Policy is a component of the City’s Financial Management and Budgetary Policy which establishes financial parameters to guide the development of the budget. The desired policy outcome is that the long-term implications of financial decisions are fully understood and considered in the decision-making process. Accordingly, the General Fund Risk Reserve Analysis provides a funding plan that analyzes the risks that influence the level of reserves the City needs to protect the organization against uncertainty and loss.

Lessons learned by municipalities after the Great Recession, coupled with California municipal revenue raising restrictions, emphasize the importance of establishing reserves. More recently, the COVID-19 pandemic demonstrated how reserves are used to reduce the budgetary impacts of economic downturns and continue the delivery of basic services during an unforeseen emergency.

Strategic Business Plan





Strategic Business Plan

FY 2021-22 through FY 2027-28



City Council



Scott Voigts
Mayor
District 3



Robert Pequeno
Mayor Pro Tem
District 5



Mark Tettemer
Council Member
District 4



Neeki Moatazed
Council Member
District 2



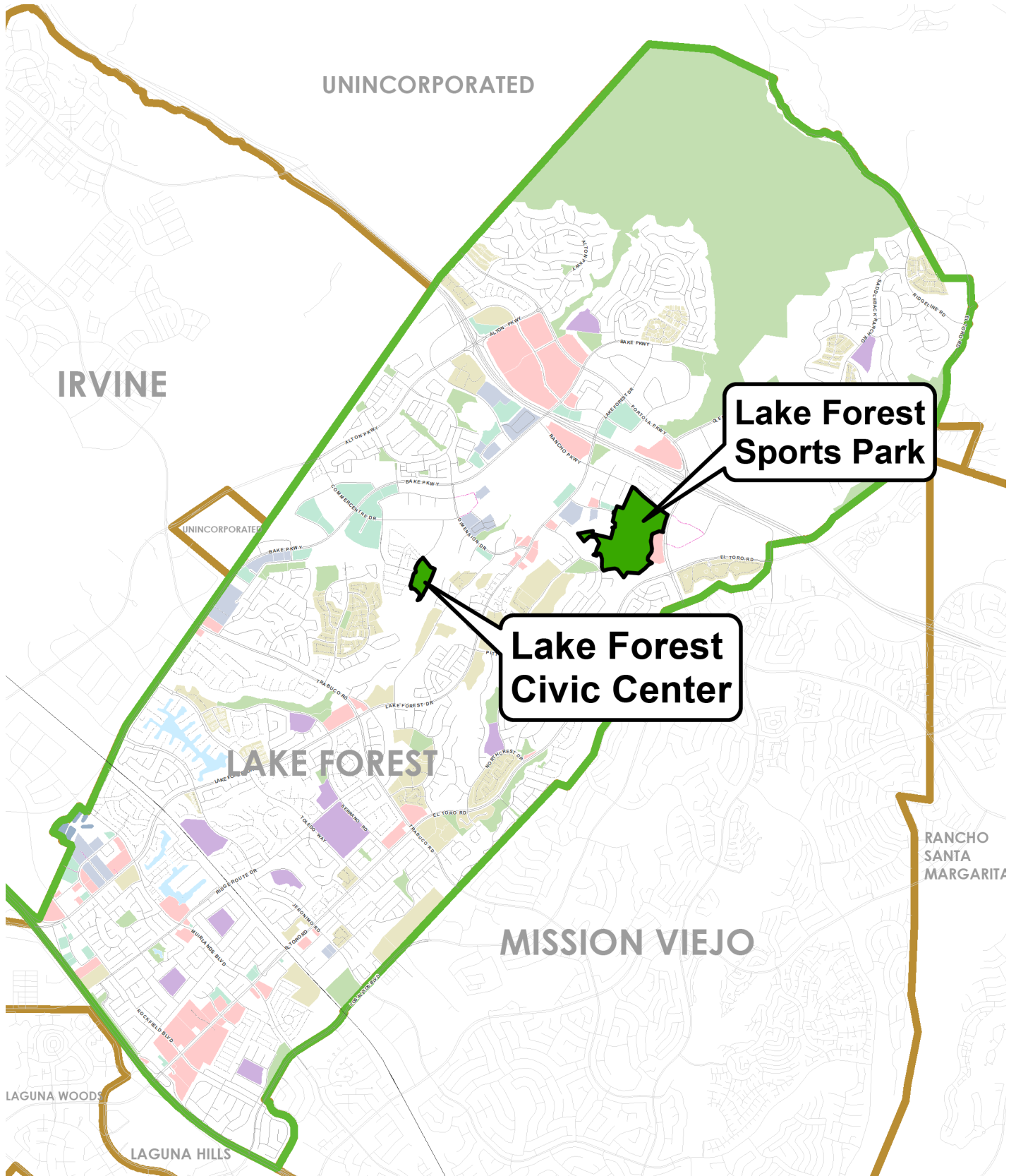
Doug Cirbo
Council Member
District 1



Table of Contents

City Map	4
A Message from the City Manager	5
Executive Summary	6
Mission & Vision	8
Goals and Priority Areas	9
<i>Goal A: Our livable city is well planned, attractive, and safe.</i>	10
<i>Goal B: Our connected city is engaged, informed, and technologically current.</i>	11
<i>Goal C: Our healthy city government is sustainable and well-run with committed people.</i>	12
Implementation Matrix	13
<i>Goal A: Our livable city is well planned, attractive, and safe.</i>	14
<i>Goal B: Our connected city is engaged, informed, and technologically current.</i>	22
<i>Goal C: Our healthy city government is sustainable and well-run with committed people.</i>	26

City Map





A Message from the **City Manager**

On behalf of the Lake Forest City Council and City staff, it is my privilege to present the City of Lake Forest’s Strategic Business Plan for Fiscal Years 2021-22 through 2027-28.

Thanks to the City Council’s leadership, the plan establishes a clear mission and vision to guide Lake Forest over the next 7 years.

The plan is focused on three clear long-range goals:

- A livable city that is well planned, attractive, and safe.
- A city that is engaged, informed, and technologically current.
- A city government that is fiscally sustainable and well-run with committed staff.

Implementing this Strategic Plan enables the City to build on past efforts and respond effectively to the needs of its citizens well into the future.

Over the next seven years, new residential neighborhoods will be completed, and the City will transition from a developing community to a “maintenance city.” This will require a continued focus on strategic investments in infrastructure and other municipal services that only the City can provide to ensure Lake Forest continues to be a beautiful and financially sustainable community.

I want to thank you for your ongoing trust and support. We are proud to serve you!

Respectfully,

Debra Rose





Lake Forest City Hall

Executive Summary

The City of Lake Forest has a long tradition of planning for the community's future. The City Council and staff developed this new Seven-Year Strategic Plan to set forth the direction of the City government's work. City Council members, City Commissioners, and City staff were engaged to develop this plan.

Input to the plan was gathered through the City's biennial Resident & Business Survey, interviews with the City Council, and a Strengths, Weaknesses, Opportunities, and Threats ("SWOT") exercise facilitated by Mr. William Kelly of Kelly Associates Management group.

The result is a plan containing the City's vision, mission, goals, strategies, and the implementation plan. Each of the three broad goals contains three priority areas and a set of programs and projects, which are the means to achieve the goals. Some programs and projects can be implemented without new resources while others will require additional budgetary or staff resources. Implementation of the Strategic Plan will occur through the budget process, work planning within City departments, and through the City Manager.

In addition to a biannual update of the Strategic Plan, the City Manager will provide quarterly reports to the City Council and community on progress made on the Strategic Plan. The City Manager also may provide interim updates on specific projects and strategies as needed.



A Better Lake Forest Results From...





Mission

To deliver innovative, high-quality municipal services in a cost-effective manner.

Vision

To be a safe and financially sustainable community that celebrates its forests, creeks, and natural amenities.

El Toro Park



Veterans Park

Goals and Priority Areas

Goals	Priority Areas
<p>Goal A Our livable City is well-planned, attractive, and safe.</p>	<p>1. Well-planned — Purposeful direction in land use and transportation planning create a community future generations will value.</p> <p>2. Attractive — Investment and maintenance in public facilities, infrastructure, and natural resources enhances community aesthetics and supports quality neighborhoods.</p> <p>3. Safe — Excellent public safety efforts maintain a family-friendly environment and high-quality of life.</p>
<p>Goal B Our connected City is engaged, informed, and technologically current.</p>	<p>1. Informed — Transparency about decision making and government performance cultivates public trust.</p> <p>2. Engaged — Outreach, creative events, and programs inspire connection and participation between residents, businesses, and City government.</p> <p>3. Technologically Current — Innovative technologies provide an efficient means for the public to remain engaged and access public information.</p>
<p>Goal C Our healthy City government is sustainable and well-run with committed people.</p>	<p>1. Sustainable — Responsible financial policies and prudent decisions provide short-term fiscal stability and long-term financial health.</p> <p>2. Well-run — Good governance and professional management supports the City's ability to serve the needs of the community.</p> <p>3. Committed People — Talented, ethical staff and contractors are vital assets to our organization and essential to effective and efficient City operations.</p>

Goal A

Our livable City is well-planned, attractive, and safe.

Priority Areas	Strategies
<p style="text-align: center;">Well-planned</p> <p style="text-align: center;">Purposeful direction in land use and transportation planning create a community future generations will value.</p>	<ul style="list-style-type: none"> a) Prioritize initiatives to reduce traffic congestion, improve mobility, and manage on-street parking. b) Develop and implement initiatives that leverage changes in retail shopping preferences, telecommuting, and technology. c) Ensure economic and housing initiatives provide opportunities for all residents. d) Strategically accommodate State mandates to ensure the highest level of local control, community involvement, and organizational effectiveness. e) Maintain business attraction services to bring new retail stores to the City. f) Develop and implement initiatives to address negative economic impacts caused by COVID-19.
<p style="text-align: center;">Attractive</p> <p style="text-align: center;">Investment and maintenance in public facilities, infrastructure, and natural resources enhances visual character of the city and supports quality neighborhoods.</p>	<ul style="list-style-type: none"> a) Enhance the City's overall visual character, maintain City assets, and proactively reinvest in southwest Lake Forest. b) Consistently invest in the City's park system. c) Evaluate future options for the City's infrastructure and utility resources. d) Provide civic and recreational opportunities appealing to community demographics.
<p style="text-align: center;">Safe</p> <p style="text-align: center;">Excellent public safety efforts maintain a family-friendly environment and high quality of life.</p>	<ul style="list-style-type: none"> a) Maintain a low crime rate in a cost-effective manner. b) Maintain public safety by engaging community members. c) Develop comprehensive emergency management strategies that prepare the City to respond effectively to unpredictable events.



Goal B

Our connected City is engaged, informed, and technologically current.

Priority Areas	Strategies
<p>Engaged</p> <p>Outreach, creative events, and programs inspire connection and engagement between the community and City government.</p>	<p>a) Maintain a communications and marketing strategy, including two-way communication that enhances community engagement.</p> <p>b) Reinvigorate civic life in the post-COVID-19 environment via special events and programs.</p> <p>c) Ensure that the City's decision making process remains accessible to all residents.</p>
<p>Informed</p> <p>Transparency about decision making and government performance cultivates public trust.</p>	<p>a) Develop programs to expand access to City government.</p> <p>b) Involve the public in measuring the quality and effectiveness in services delivered by the city.</p>
<p>Technologically Current</p> <p>Innovative technologies enhance organizational efficiency and help our community.</p>	<p>a) Enhance efficiencies and services through technology.</p>



Baker Ranch Community Park

Goal C

Our healthy City government is sustainable and well-run with committed people.

Priority Areas	Strategies
<p>Sustainable</p> <p>Responsible financial policies and prudent decisions provide short-term fiscal stability and long-term financial health.</p>	<p>a) Implement Financial Management and Budgetary Policy to maintain the financial integrity of the City.</p> <p>b) Operate according to policy on cost recovery.</p> <p>c) Analyze major programs to identify potential cost savings and manage future costs.</p>
<p>Well-Run</p> <p>Good governance and professional management support the City’s ability to serve the needs of the community.</p>	<p>a) Continuously improve our effectiveness in procuring and managing financially sustainable contract services.</p> <p>b) Implement modern workplace policies that cultivate an effective, efficient workforce.</p>
<p>Committed People</p> <p>Talented staff and contractors are vital assets to our organization and essential to effective and efficient City operations.</p>	<p>a) Professionally develop and retain staff to match skills with organizational and community needs.</p> <p>b) Continuously assess the optimal staffing levels required to provide in-demand services to residents and businesses.</p>



2021-2028 Strategic Plan

Implementation Matrix

Goal A *Our livable City is well-planned, attractive, and safe.*

Priority Area 1 - Well-Planned: Purposeful direction in land use and transportation planning create a community future generations will value.

Strategy (a): Prioritize initiatives to reduce traffic congestion, improve mobility, and manage on-street parking.		Lead Department	Budget Impact	Fund	Estimated Completion Date
SP#1 Lake Forest Transportation Mitigation Program	Complete infrastructure projects that increase mobility and reduce congestion with Local Forest Transportation Mitigation (LFTM) funds paid for by developments. - Lake Forest Rd & Rancho Pkwy (LFTM) (# PW 2020-06) - El Toro Rd & Portola Pkwy/Santa Margarita Pkwy (LFTM) (# PW 2019-03) - Bake Pkwy & Irvine Blvd/Trabuco Rd (LFTM) (# PW 2019-02) - Bake Pkwy & Jeronimo Rd (LFTM) (# PW 2020-04) - Lake Forest Dr & Jeronimo Rd (LFTM) (# PW 2020-03) - Lake Forest Dr & Rockfield Blvd (LFTM) (# PW 2019-06) - Los Alisos & Rockfield (LFTM) (# PW 2022-11) - Lake Forest Dr & I-5 (LFTM/NITM) (# PW 2028-10) - Bake Pkwy & Rockfield - not within City-limits (LFTM) (# PW 2028-11)	Public Works	\$8,948,400	LFTM/NITM	FY 2021-22 - FY 2025-26
SP#2 Meadows Traffic Mitigation Program	Use Meadows Traffic Improvement Funds (MTIF) to manage impacts related to the Meadows development. - Bake Pkwy/Baffin Bay Intersection Improvements (# PW 2020-19) - Bake Pkwy/Toledo Way Intersection Improvements (# PW 2020-18)	Public Works	\$2,475,000	Meadows Traffic Improvement Funds	FY 2022-23 - FY 2023-24
SP#3 Foothill Circulation Phasing Plan	Utilize developer-funded Foothill Circulation Phasing Plan (FCPP) to make various transportation improvements that reduce congestion and improve traffic flow. - Los Alisos Blvd/Muirlands Blvd Intersection Improvements (# PW 2019-07) - Jeronimo Rd Widening at El Toro Rd (# PW 2019-08) - El Toro Rd Raised Medians from Jeronimo Rd to Trabuco Rd (# PW 2020-07)	Public Works	\$5,025,000	FCCP	FY 2022-23 - FY 2023-24
SP#4 New Traffic Circulation/Mobility Projects	Projects which increase mobility and implement new approaches to traffic circulation. - Protective Permissive Left Turn Project (# PW 2023-03) - Audible Pedestrian Signals (APS) (# PW 2023-02) - Increase Bike Lanes in Lake Forest (# PW 2020-05B) - Trabuco Rd Ascension Cemetery Left Turn Holding Pocket (# PW 2025-02)	Public Works	\$1,415,000	General Fund/CDBG/M2/SB1	FY 2021-22 - FY 2025-26
SP#5 Traffic Signal Synchronization	Utilize grants and other transportation funds to complete traffic signal synchronization projects that provide more efficient traffic flow. - Alton Pkwy (# PW 2020-16) - Portola Pkwy (# PW 2020-15) - Rockfield Blvd (# PW 2023-04)	Public Works	\$525,000	Gas Tax, AQMD, and Grants	FY 2021-22 - FY 2023-24
SP#62 Maintain "Good" Pavement Condition of the City's Roads	Construct pavement rehabilitation projects to repair and maintain the quality of the roads (# PW 2021-05A/B, # PW 2022-05A/B, # PW 2023-05A/B, # PW 2024-05A/B, # PW 2025-05A/B, # PW 2026-05A/B, # PW 2027-05A/B, # PW 2027-8-05A/B).	Public Works	\$28,000,000	Measure M2 Fair Share / Gas Tax - Road Maintenance Rehabilitation Account / Gas Tax / City Road Infrastructure Fund	FY 2021-22 - FY 2027-28

Strategy (a): Prioritize initiatives to reduce traffic congestion, improve mobility, and manage on-street parking.	
Initiative #/Title	Initiative/Project Description
SP#63 Arterial Median Improvement Project	Installation of raised hardscaped medians would improve traffic safety. These locations include Trabuco Rd north of El Toro Rd, and on Rockfield Blvd south of Lake Forest Dr (# PW 2022-02).
SP#6 Permit Parking Software	Mobile app to efficiently administer and enforce permit parking while improving resident experience for annual renewal and guest passes.
SP#7 General Plan Implementation	Develop and implement programs to promote energy conservation in construction and transportation projects. Procure a consultant to assist with implementing energy conservation and pollution reduction strategies.
Strategy (b): Develop and implement initiatives that leverage changes in retail shopping preferences, telecommuting, and technology.	
SP#8 Mixed-Use Zoning	Prepare objective design standards and development requirements to implement the Mixed-Use land designations included in the General Plan Update 2040.
Strategy (c): Ensure that economic and housing initiatives provide opportunities for all residents.	
SP#10 Housing Element Update	Utilize grant funding to update required General Plan Element that provides analysis of housing needs and identifies sites to accommodate housing for all residents regardless of income (RHNA).
Strategy (d): Strategically accommodate State mandates to ensure the highest level of local control, community involvement, and organizational effectiveness.	
SP#11 Mandatory Food Waste & Commercial Recycling	Develop SB 1383 compliant program. Provide organic waste collection for all residents and businesses, establish edible food recovery program, conduct public outreach and education, adopt an organics diversion ordinance with enforceable mechanisms, and adopt procurement policy that includes the use of recycled organics materials.
SP#12 Mountain View Affordable Housing Project	Develop public engagement plan related to the National CORE affordable housing development.
SP#13 Housing Mandates	Update City ordinances, regulations, and programs to comply with State mandates in a manner that best reflects City values.
Strategy (e): Maintain business attraction services to bring new retail stores to the city.	
SP#64 Retail Attraction	Work with City consultant(s) to retain and enhance business attraction services.

Lead Department	Budget Impact	Fund	Estimated Completion Date
Public Works	\$225,000	General Fund	FY 2023-24
Public Works	\$10,000	Gas Tax	FY 2022-23
Community Development	\$75,000	General Fund	FY 2021-22
Community Development	\$120,000	General Fund (Reimbursed through LEAP Grant)	FY 2021-22
Community Development	\$94,000	General Fund (Reimbursed through LEAP Grant)	FY 2021-22
Public Works/ Management Services	\$15,000	General Fund	FY 2021-22
Management Services/ City Manager	\$3,000	General Fund	FY 2021-22
Community Development	Staff Resources	General Fund	On-going
Economic Development	\$20,000	General Fund	FY 2021-22

Strategy (f): Develop and implement initiatives to address negative economic impacts caused by COVID-19.

Initiative #/Title	Initiative/Project Description
SP#65 Restaurant Recovery	Develop funding program to assist restaurants with economic recovery.
SP#66 Open for Business Campaign	Facilitate outdoor dining through local zoning and programs that support and promote open-air, take-out, and delivery options.

Lead Department	Budget Impact	Fund	Estimated Completion Date
Economic Development	Staff Resources	General Fund/ TBD	FY 2021-22 & FY 2022-23
Economic Development	Staff Resources	General Fund	FY 2021-22

Priority Area 2 - Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources enhances visual character of the City and supports quality neighborhoods.

Strategy (a): Enhance the City's overall visual character, maintain City assets, and proactively reinvest in Lake Forest.

SP#14 Citywide Street Sign Refresh	Create new street name sign design and replace street signs citywide, beginning in southwest Lake Forest (# PW 2021-06 and # PW 2022-06).
SP#15 Southwest Lake Forest Neighborhood Task Force	Interdepartmental task force to address neighborhood concerns identified in the January 2021 Community Satisfaction Study.
SP#16 Noise Ordinance Update	Develop and implement noise mitigation strategies to protect residents from excessive exposure to noise.

Public Works	TBD/\$300k	General Fund	FY 2023-24
City Manager/ Community Development/ Public Works	\$70,000	General Fund	FY 2021-22
Community Development	\$75,000	General Fund	FY 2022-23

Strategy (b): Consistently invest in the City's park system.

SP#17 Arbor Mini Parks	Reactivate Arbor Mini Parks through new uses, perimeter fencing, and new landscape (# PW 2019-17).
SP#18 Park Enhancements	Complete various significant maintenance or enhancement projects to retain the high quality of the City's park facilities. - Playground Resurfacing Projects (# PW 2021-08) - Heroes Park Electrical Repairs and LED/Efficiency Upgrades (# PW 2022-08) - El Toro Lodge Pole Fencing Repairs (# PW 2021-09) - Park Gazebo Repair & Replacement (# PW 2022-09) - Replace synthetic fields installed in 2014 at the Lake Forest Sports Park (# PW 2024-02)
SP#19 Neighborhood Park Renovations - Phase 3	Renovate Lake Forest Park and the Nature Park based upon a community input process (# PW 2023-06).

Public Works	\$820,000	Park Development Fund	FY 2021-22
Public Works	\$2,220,000	General Fund/ CDBG/Prop 68	FY 2021-22 - FY 2024-25
Public Works	\$600,000	General Fund	FY 2024-25

Strategy (c): Evaluate future options for the City's infrastructure and utility resources.

Initiative #/Title	Initiative/Project Description
SP#20 Assess Efficiency Updates to Lighting Citywide	Comprehensively assess lighting at City facilities to determine if LED retrofitting can provide cost savings and increase light coverage.
SP#21 Community Choice Aggregation Community Engagement Project	Implement the City's CCA Community Engagement Plan to help determine the City's interest in pursuing CCA.
SP#9 Broadband Feasibility Study	Procure consultant to conduct feasibility study related to a City-led broadband initiative.

Strategy (d): Provide civic and recreational opportunities appealing to community demographics.

SP#22 Craft Show and Art Fair	Transform Community Center into boutique for crafts by Lake Forest artists and crafters.
SP#23 Offer Recreation that Reflects the Interests of the Community	Identify emerging recreation, sports, and activities that interest the community, such as pickleball tournaments.

Priority Area 3 - Safe: Excellent public safety efforts maintain a family-friendly environment and high quality of life.

Strategy (a): Maintain a low crime rate in a cost-effective manner.

SP#24 Increase Law Enforcement Contract by Adding Two Deputy Sheriffs	Add two full-service deputies to the City's contract with OCSO (first year costs: \$800,000, on going costs: \$600,000).
SP#25 Lake Forest Geofence	Expand the use of the City's Automatic License Plate Reader System Cameras by adding cameras at major arterial intersections or high traffic areas near city borders.
SP#26 "Stay Safe Lake Forest" Campaign	Continue public education initiatives to maintain a low crime rate in the City such as Stay Safe Lake Forest, a series of community seminars to educate residents on crime prevention/safety.

Strategy (b): Maintain public safety by engaging community members.

SP#27 Neighborhood Watch	Increase participation and effectiveness of the neighborhood watch program.
SP#28 Business Watch	Work in conjunction with OCSO to bolster/enhance OCSO's business watch program for Lake Forest.
SP#28 Revamp Lake Forest Leadership Academy	Launch an updated version of the Lake Forest Leadership Academy that includes modules for neighborhood watch, business watch, and homelessness.

Strategy (c): Evaluate future options for the City's infrastructure and utility resources.

	Lead Department	Budget Impact	Fund	Estimated Completion Date
	Public Works	\$565,000	General Fund	FY 2023-24
	City Manager/ Economic Development	\$20,500	General Fund	FY 2021-22
	City Manager	\$85,000 (est.)	General Fund/ TBD	FY 2021-22

Strategy (d): Provide civic and recreational opportunities appealing to community demographics.

	Management Services	TBD	General Fund	FY 2021-22
	Management Services	TBD	General Fund	FY 2021-22

Strategy (a): Maintain a low crime rate in a cost-effective manner.

	City Manager	\$800,000	General Fund	TBA
	Police Services	\$80,000	General Fund	FY 2022-2023
	Management Services	\$0	General Fund	FY 2021-22 & FY 2022-23

Strategy (b): Maintain public safety by engaging community members.

	Police Services	Staff Resources	General Fund	FY 2021-22
	Police Services	Staff Resources	General Fund	FY 2021-22
	Management Services	\$3,000	General Fund	FY 2021-22

Strategy (c): Develop comprehensive emergency management strategies that prepare the City to respond effectively to unpredictable events.

Initiative #/Title	Initiative/Project Description
SP#30 Local Hazard Mitigation Plan	Identify risks and vulnerability associated with natural disasters and develop long-term strategies for protecting people and property from future hazards.
SP#31 City AM 1690 Radio	Establish AM radio station to communicate with residents during wildfires or other emergency events. Emphasis on emergency preparedness.
SP#32 Comprehensive Emergency Management Plan	Procure consultant services to produce a new, comprehensive emergency management plan.

Lead Department	Budget Impact	Fund	Estimated Completion Date
Community Development	\$75,000	General Fund	FY 2022-23
Management Services	\$3,000	General Fund	On-going
Management Services	\$250,000	General Fund/ TBD	FY 2021-22

Goal B *Our connected city is engaged, informed, and technologically current.*

Priority Area 1 - Engaged: Outreach, creative events, and programs inspire connection and engagement between the community and City government.

Strategy (a): Maintain a communications and marketing strategy, including two-way communication that enhances community engagement.

Initiative #/Title	Initiative/Project Description
SP#33 Explore Emerging Technology to Increase Communication	Explore the use of new technologies to communicate with residents and businesses to encourage two-way connectivity.
SP#34 New Website	Launch new City website.

Lead Department	Budget Impact	Fund	Estimated Completion Date
Management Services	Staff Resources	General Fund	FY 2021-22
Management Services	\$65,000	General Fund	FY 2021-22

Strategy (b): Reinvigorate civic life in the post-COVID-19 environment via special events and programs.

SP#35 2021 4th of July Fireworks Show & Summer Concert Series	Bring the community together to celebrate the 4th of July with a concert and fireworks show and reinstitute the City's summer concert series.
SP#36 Literature and Culture	Engage the community with a storytelling festival, author presentations for all ages, and reading contests.
SP#37 Lake Forest Sports Park Tournaments	Increase number of tournaments from 11 to 24 annually.
SP#38 Resident-Led Emergency Preparedness	Train graduates of CERT basic class to lead CERT program and launch Lake Forest amateur radio operators bi monthly meeting.

Management Services	\$154,000	General Fund	FY 2021-22
Management Services	\$5,000	General Fund	FY 2021-22
Management Services	TBD	General Fund	FY 2021-22
Management Services	\$500	General Fund	FY 2021-22

Strategy (c): Ensure that the City's decision making process remains accessible to all residents.

Initiative #/Title	Initiative/Project Description
SP#39 Accessibility Enhancements	Expand and preserve access to City Hall by analyzing how Census data may impact resident communication, increase disability accommodations, and provide other services to ensure broad community participation.
SP#40 Lake Forest TV	Launch Lake Forest TV and develop content to increase opportunities for residents to learn about the City's decision-making processes.
SP#41 Performing Arts Advisory Committee	Form an advisory committee to the Community Services Commission to build upon the use of the City's Performing Arts Center.
SP#42 Redistricting	Engage the community in the redistricting process based upon 2020 US Census.

Priority Area 2 - Informed: Transparency about decision making and government performance cultivates public trust.

Strategy (a): Develop programs to expand access to City government.

SP#43 Broadcast City Commission Meetings on LFTV	Broadcast all commission meetings on LFTV, enabling all residents to view proceedings on COX ch. 851.
SP#44 Expand "Pop Up" City Hall	Transition from ad hoc "Pop Up City Hall" events to a regularly scheduled "Pop Up City Hall" allowing for promotion via the Leaflet.

Strategy (b): Involve the public in measuring the quality and effectiveness in services delivered by the city.

SP#45 Measure Quality of Services and Programs	Continue biennial Community Satisfaction Study and utilize new technology to perform ad hoc surveys as needed.
SP#46 Lake Forest Leadership Academy - Graduate Course	Develop a graduate/continuing studies version of the Lake Forest Citizens' Leadership Academy with an increased focus on important issues and to maintain resident "goodwill ambassadors."

Priority Area 3. Technologically Current: Innovative technologies enhance organizational efficiency and help our community.

Strategy (a): Enhance efficiencies and services through technology.

SP#47 Asset Inventory & Management System	The City will procure a consultant to conduct an inventory and condition assessment of city owned assets in developing an Asset Management Plan.
SP#48 Financial Management System	Procure and implement a financial management system (ERP) to modernize financial practices and provide opportunities for resident self-service access to City services.
SP#49 Document Imaging and Storage System	Procure a new document retention system to increase public access to City records.

Lead Department	Budget Impact	Fund	Estimated Completion Date
City Clerk	TBD	General Fund	FY 2023-24
Management Services	\$2,000	General Fund	FY 2021-22
Management Services	\$1,000	General Fund	FY 2021-22
City Clerk	\$70,000	General Fund	FY 2021-22

Management Services	\$3,900	General Fund	FY 2021-22
Management Services	TBD	General Fund	FY 2021-22
Management Services	\$48,900	General Fund	FY 2022-23
Management Services	\$1,200	General Fund	FY 2022-23

Finance	\$300,000	General Fund/TBD	FY 2022-23
Finance	\$450,000	General Fund/TBD	FY 2022-23
City Clerk	\$100,000	General Fund	FY 2022-23

Goal C *Our healthy city government is sustainable and well-run with committed people.*

Priority Area 1 - Sustainable: Responsible financial policies and prudent decisions provide short-term fiscal stability and long-term financial health.

Strategy (a): Implement Financial Management and Budgetary Policy to maintain the financial integrity of the city.	
Initiative #/Title	Initiative/Project Description
SP#50 Strategy for "One Time" Revenue	Develop a strategy or policy with Audit Committee for determining how to appropriate one-time revenues (development fees, stimulus funds, etc.).
SP#51 General Fund Risk Reserve Policy Update	Update the City's risk-based reserves policy to reflect long-term strategic planning goals.
Strategy (b): Operate according to policy on cost recovery.	
SP#52 Biennial Fee Study	Conduct a comparative analysis of City of Lake Forest fees vs fees charged for similar services in nearby communities.
Strategy (c): Analyze major programs to identify potential cost savings and manage future costs.	
SP#53 Implement "1% Review"	Annually review certain services that obligate at least 1% of General Fund budget.

Priority Area 2 - Well-Run: Good governance and professional management support the City's ability to serve the needs of the community.

Strategy (a): Continuously improve our effectiveness in procuring and managing financially sustainable contract services.	
SP#54 Comprehensive Update to Purchasing Policies	Update the City's Purchasing Policies and increase staff training to accurately identify contract scope to match services needed. Improve procurement document strategy.
SP#55 Modernize Document Retention Policies	Modernize the City's document retention policies. Emphasize storage of electronic records over hard copies to preserve physical space. Update retention timelines.
Strategy (b): Implement modern workplace policies that cultivate an effective, efficient workforce.	
SP#56 Contract Staffing Policy	Develop and implement policies that preserve the City's ability to effectively manage services provided by contract staff.
SP#57 Implement Telecommuting Policy	Develop and implement a policy to facilitate telecommuting for select job classifications. Policy will include performance measurement framework.

Lead Department	Budget Impact	Fund	Estimated Completion Date
City Manager/ Finance	Staff Resources	General Fund	FY 2021-22
Finance	Staff Resources	General Fund	FY 2021-22
Finance	\$49,500	General Fund	FY 2020-21 - FY 2024-25
City Manager	Staff Resources	General Fund	FY 2021-22, On-going
City Manager	Staff Resources	General Fund	FY 2021-22
City Clerk	TBD	General Fund	FY 2024-25
Management Services	Staff Resources	General Fund	FY 2022-23
City Manager/ Management Services	TBD	General Fund	FY 2021-22

Priority Area 3 - Committed People: Talented staff and contractors are vital assets to our organization and essential to effective and efficient City operations.

Strategy (a): Professionally develop and retain staff to match skills with organizational and community needs.					
Initiative #/Title	Initiative/Project Description	Lead Department	Budget Impact	Fund	Estimated Completion Date
SP#58 Lake Forest Employee Retention Program	Develop programs related to employee retention, including "stay" interviews, "ladder" promotion opportunities, and an employee satisfaction survey.	Management Services	\$5,000	General Fund	FY 2021-22
SP#59 Join Team Lake Forest	Market Lake Forest as a top notch employer, emphasizing modern facilities, innovate public sector compensation system, and succession planning.	Management Services	Staff Resources	General Fund	FY 2020-21
SP#60 Develop Lake Forest Succession Plan	Human resources to develop a comprehensive succession plan that includes training, academy courses, job shadowing, etc.	Management Services	Staff Resources	General Fund	FY 2022-23
Strategy (b): Continuously assess the optimal staffing levels required to provide in-demand services to residents and businesses.					
SP#61 Biennial Classification and Compensation Plan	Human Resources to implement a biennial classification and compensation study to (a) assess the staffing needs of the organization and (b) meet those staffing needs with competitive compensation plans.	Management Services	\$30,000 (for full study)	General Fund	FY 2022-23 & FY 2024-25

Capital Improvement Plan



CITY OF LAKE FOREST



Capital Improvement Projects Plan

2021-2028

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CAPITAL IMPROVEMENT PROJECTS PLAN 2021-2028

Elected Officials

Scott Voigts, Mayor
Robert Pequeño, Mayor Pro Tem
Doug Cirbo, Council Member
Neeki Moatazedi, Council Member
Mark Tettemer, Council Member

Planning Commission

Francisco Barajas, Chair
Mark Armando, Vice Chair
Jolene Fuentes, Commissioner
Thomas Ludden, Commissioner
Jordan Villwock, Commissioner

Community Services Commission

Victor Scherr, Chair
Jim Rosenberg, Vice Chair
Kelly Gould, Commissioner
Loretta Herrin, Commissioner
Margie Matsil, Commissioner

Traffic and Parking Commission

Jim Richert, Chair
Benjamin Yu, Vice Chair
Vladimir Anderson, Commissioner
Gerardo Camarena, Commissioner
Jim Fouste, Commissioner

City Staff

Debra Rose, City Manager
Keith D. Neves, Assistant City Manager
Brett Channing, Deputy City Manager

Lisa Berglund, City Clerk
Matthew Richardson, City Attorney
Kevin R. Shirah, Director of Finance/City Treasurer
Gayle Ackerman, Director of Community Development
Tom Wheeler, Director of Public Works/City Engineer
Captain Chad Taylor, Chief of Police Services
Mike Contreras, Division Chief - Fire Services

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CAPITAL IMPROVEMENTS PROJECTS PLAN

TABLE OF CONTENTS

Page

City Manager’s Project Prioritization Message	1
2021-2023 Capital Project Plan – Expenditures	3
2021- 2023 Capital Project Plan – Funding Sources	4
Detail Descriptions of Projects 2021-2023	7
Detail Descriptions of Projects 2023-2028	56

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June 15, 2021

Mayor
Scott Voigts

Mayor Pro Tem
Robert Pequeño

Council Members
Doug Cirbo
Neeki Moatazedi
Mark Tettemer

City Manager
Debra DeBruhl Rose

Honorable Mayor and Members of the City Council:

Submitted for your review is the Seven-Year Capital Improvement Projects Budget (“CIP Budget”) for Fiscal Years FY 2021-22 through FY 2027-28. The CIP Budget was created in tandem with the City’s Two-Year Operating Budget and the Seven-Year Strategic Business Plan. The bi-annual Operating and CIP Budgets include funding for capital projects. Future operating costs related to each project, if any, are documented in the Seven-Year Strategic Business Plan.

The CIP Budget includes projects that reflect the City’s commitment to providing highly desired facilities, while maintaining and improving existing infrastructure and assets. The CIP Budget includes twenty traffic and street-related projects. These projects are designed to improve safety, traffic flow, median and parkway landscaping, and maintain the roadway network. Other projects include signal synchronization projects with neighboring cities, street asphalt resurfacing, and sidewalk rehabilitation. Also included are several park repairs and enhancements including resurfacing playgrounds.

To develop and prioritize projects included in the CIP Budget, staff reviews the City’s Strategic Plan for projects and programs that were previously recommended by the City Council. Projects are included in the Strategic Plan based on the Resident and Business Survey, input from the joint Commission workshop and City Council Strategic Plan workshop, staff’s review and analysis, and other community inputs. New projects are also considered when formulating the Capital Improvement Plan. The list of projects is categorized into potential funding sources and are further analyzed based on each project’s needs, safety and economic benefits, costs if deferred, traffic model analysis, available staffing resources, project readiness, project’s programmed year, amongst other inputs. Next, the projects are analyzed by proposed funding sources to optimize the available funding. The most restrictive funds are programmed first, followed by the next most restrictive funds, until all projects left for consideration would be funded by the general fund. Staff makes a “draft” recommendation to City Council at a budget workshop and receives comments. Those comments are incorporated into the “final” recommendation and brought to City Council for approval.



Although the City Council approves a seven-year Capital Improvement Plan, only the first two years are funded. The seven-year Capital Improvement Plan will routinely be revised and updated to maintain a revolving seven-year program. Therefore, at the completion of the two years staff will revisit the prioritization process to allow for adjustments whether those are for new project needs, funding availability, or others.

The CIP Budget summarizes funding for each project beginning on page 6. The largest funding source for the CIP Budget is the Gas Tax Road Maintenance and Rehabilitation Account Fund (SB1). Monies contained in the Lake Forest Transportation Mitigation Fund (LFTM) and Foothill Circulation Phasing Plan Fund (FCPP) were provided by developers as part of the public benefit component of the Opportunity Study Area development agreements. Other sources of funding include the CIP Fund, Infrastructure Reserve, Park Development Fund, Gas Tax, Air Quality Improvement District, and the Orange County Transportation Authority (OCTA) Measure M2 Fund.

The CIP Budget represents a new investment of approximately \$19.5 million over the next two years. Due to strategic and conservative funding of capital improvement projects, the City of Lake Forest continues to maintain and improve its infrastructure, adding to the high quality of life enjoyed by our residents and businesses.

Sincerely,

A handwritten signature in cursive script that reads "Debra Rose".

Debra Rose
City Manager

2021-2023 Capital Project Plan - Expenditures

Category	Description	Fiscal Year of Funding		Page for Detail Description
		FY 2021-22	FY 2022-23	
Streets	Street Resurfacing and Slurry Seal Program	\$ 4,000,000	\$ 4,000,000	6
Streets	Street Resurfacing and Slurry Seal Program	\$ -	\$ -	-
Streets	CDBG - ADA Ramps Phase 13 and 14	\$ 144,200	\$ 175,000	8
Streets	Safe Step Improvement Project	\$ 473,000	\$ -	10
Streets	Arterial Median Improvement Project	\$ -	\$ 25,000	12
Streets	Irrigation Conservation Program	\$ -	\$ 208,000	14
Streets	Street Parkway Tree Replacement Program	\$ -	\$ 138,000	16
Streets	Street Name Signs - New Sign Type	\$ 150,000	\$ 150,000	18
Traffic	Meadows Traffic Improvements: Bake and Baffin Bay	\$ -	\$ 82,000	20
Traffic	Meadows Traffic Improvements: Bake and Toledo	\$ 225,000	\$ 250,000	22
Traffic	Portola_Santa Margarita Traffic Signal Synchronization Program	\$ 225,000	\$ -	24
Traffic	Alton Traffic Signal Synchronization Program	\$ 150,000	\$ -	26
Parks & Recreation	Arbor Mini Park	\$ 741,000	\$ -	28
Parks & Recreation	Playground Resurfacing Project	\$ 142,000	\$ -	30
Parks & Recreation	Heroes Park Electrical Repairs	\$ -	\$ 215,000	32
Parks & Recreation	CDBG - El Toro Lodge Pole Repairs	\$ 140,000	\$ -	34
Parks & Recreation	Park Gazebo Repairs/Replacement	\$ -	\$ 138,000	36
LFTM	Bake Trabuco Irvine Intersection Improvements	\$ 700,000	\$ 2,300,000	38
LFTM	Second Eastbound Left-turn on Bake Parkway at Jeronimo	\$ 108,000	\$ 831,000	40
LFTM	Southbound Rancho Parkway Widening at Lake Forest Drive for Dedicated Right-turn Lane	\$ 60,000	\$ 24,000	42
LFTM	Widening of Southbound Jeronimo at Lake Forest Drive	\$ -	\$ 35,500	44
LFTM	Widening of Westbound Los Alisos to Add a Dedicated Right-turn Lane at Rockfield Blvd.	\$ -	\$ 100,000	46
FCPP	Second Left-turn Lanes in All Directions at the Intersection of Los Alisos and Muirlands	\$ 450,000	\$ 1,450,000	48
FCPP	Widening/Realignment of Jeronimo at El Toro Road	\$ 250,000	\$ 450,000	50
FCPP	El Toro Raised Medians from Jeronimo to Trabuco	\$ 100,000	\$ 800,000	52
TOTAL		\$ 8,058,200	\$ 11,371,500	

2021-2023 Capital Project Plan - Funding Sources

	Fiscal Year of Funding	
	FY 2021-22	FY 2022-23
Funding Needs:		
Capital Project Expenditures	\$ 8,058,200	\$ 11,371,500
Funding Sources:		
General Fund	\$ 765,000	\$ 671,200
Infrastructure Reserve Fund	\$ 597,600	928,500
Gas Tax Fund (HUTA)	\$ -	25,000
Gas Tax Road Maintenance and Rehabilitation Account Fund (RMRA SB1)	\$ 2,049,400	1,677,300
Measure M2 Local Fairshare	\$ 1,353,000	1,394,200
South Coast Air Quality Management District Fund (SCAQMD)	\$ 375,000	-
Community Development Block Grant Fund (CDBG)	\$ 284,200	175,000
Park Development Capital Projects Fund	\$ 741,000	-
Lake Forest Traffic Mitigation Fund (LFTM)	\$ 518,000	2,140,500
Foothill Circulation Phasing Plan Capital Projects Fund (FCPP)	\$ 800,000	2,700,000
Meadows Traffic Improvement Program Fund (MTIP)	\$ 225,000	332,000
Park Development Fund - (Prop 68 Grant Funding)	\$ -	177,800
Lake Forest Traffic Mitigation Fund (NITM Reimbursement Irvine)	\$ 350,000	1,150,000
TOTAL	\$ 8,058,200	\$ 11,371,500

2023-2028 Proposed Capital Project Plan - Expenditures

Category	Description	Fiscal Year of Funding					Page for Detail Description
		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	
Streets	Street Resurfacing and Slurry Seal Program	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	6
Streets	Street Resurfacing and Slurry Seal Program	\$ -	\$ -	\$ -	\$ -	\$ -	-
Streets	CDBG - ADA Ramps Phase 13 and 14	\$ -	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	8
Streets	Arterial Median Improvement Project	\$ 200,000	\$ -	\$ -	\$ -	\$ -	12
Traffic	Meadows Traffic Improvements: Bake and Toledo	\$ 1,918,000	\$ -	\$ -	\$ -	\$ -	22
Parks & Recreation	Heroes Park Electrical Repairs	\$ 385,000	\$ -	\$ -	\$ -	\$ -	32
Parks & Recreation	Park Gazebo Repairs/Replacement	\$ -	\$ -	\$ 150,000	\$ -	\$ -	36
LFTM	Southbound Rancho Parkway Widening at Lake Forest Drive for Dedicated Right-turn Lane	\$ 224,000	\$ -	\$ -	\$ -	\$ -	40
LFTM	Widening of Southbound Jeronimo at Lake Forest Drive	\$ 116,100	\$ -	\$ -	\$ -	\$ -	42
LFTM	Widening of Westbound Los Alisos to Add a Dedicated Right-turn Lane at Rockfield Blvd.	\$ 50,000	\$ 276,000	\$ 341,700	\$ -	\$ -	44
F CPP	Second Left-turn Lanes in All Directions at the Intersection of Los Alisos and Muirlands	\$ 1,525,000	\$ -	\$ -	\$ -	\$ -	46
Streets	Bridge Inspection Repairs	\$ 50,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	56
Streets	Trabuco Road Ascension Cemetery left-turn holding pocket	\$ -	\$ -	\$ 350,000	\$ -	\$ -	58
Traffic	CDBG - Audible Pedestrian Signals	\$ 180,000	\$ -	\$ -	\$ -	\$ -	60
Traffic	Protective Permissive Left-turn Project	\$ 850,000	\$ -	\$ -	\$ -	\$ -	62
Traffic	Rockfield Traffic Signal Synchronization Program	\$ 150,000	\$ -	\$ -	\$ -	\$ -	64
Parks & Recreation	Lake Forest Sports Park Existing Synthetic Field Replacement	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	66
Parks & Recreation	Neighborhood Park Renovations - Phase 3	\$ 100,000	\$ 500,000	\$ -	\$ -	\$ -	68
Environmental	Environmental Tier 1 Improvements- Phase 11	\$ 133,500	\$ -	\$ -	\$ -	\$ -	70
LFTM	Lake Forest & Rockfield Restriping / Split Phase Signaling	\$ -	\$ -	\$ 74,000	\$ -	\$ -	72
	TOTAL	\$ 9,881,600	\$ 6,351,000	\$ 5,290,700	\$ 4,375,000	\$ 4,375,000	

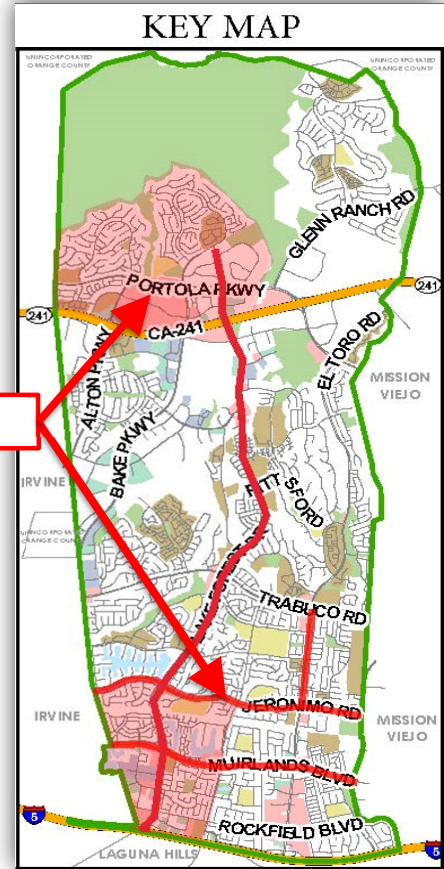
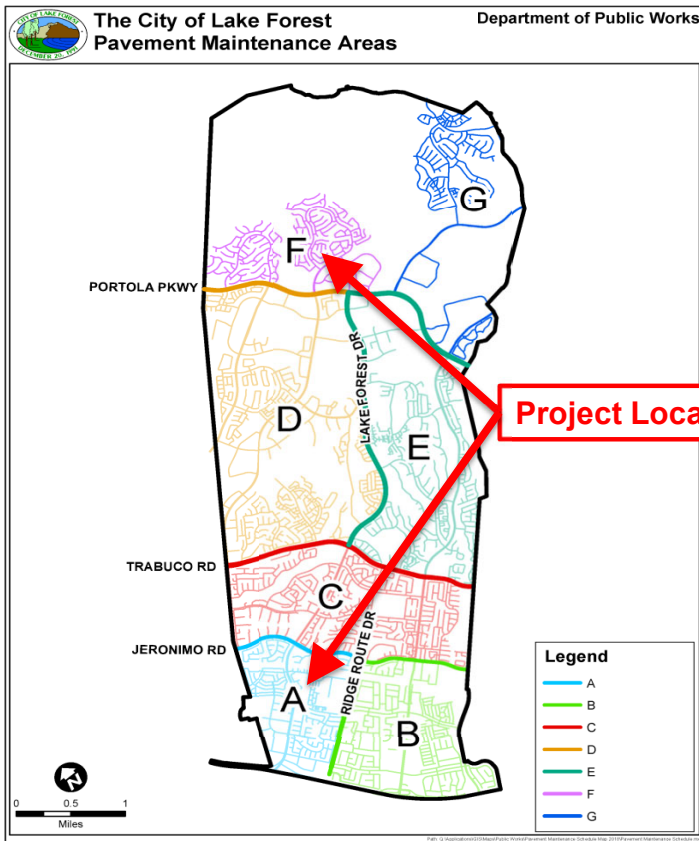
2023-2028 Proposed Capital Project Plan - Funding Sources

	Fiscal Year of Funding				
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Funding Needs:					
Capital Project Expenditures	\$ 9,881,600	\$ 6,351,000	\$ 5,290,700	\$ 4,375,000	\$ 4,375,000
Funding Sources:					
General Fund	\$ 1,418,375	\$ 1,900,000	\$ 700,000	\$ 200,000	\$ 200,000
Infrastructure Reserve Fund	833,670	745,800	\$ 641,400	\$ 553,100	\$ 463,800
Gas Tax Fund (HUTA)	200,000	-	\$ -	\$ -	-
Gas Tax Road Maintenance and Rehabilitation Account Fund (RMRA SB1)	1,727,300	1,777,300	\$ 1,827,300	\$ 1,877,300	\$ 1,927,300
Measure M2 Local Fairshare	1,439,030	1,476,900	\$ 1,531,300	\$ 1,569,600	\$ 1,608,900
South Coast Air Quality Management District Fund (SCAQMD)	150,000	-	\$ -	\$ -	-
Community Development Block Grant Fund (CDBG)	180,000	175,000	\$ 175,000	\$ 175,000	\$ 175,000
Lake Forest Traffic Mitigation Fund (LFTM)	390,100	276,000	\$ 415,700	\$ -	-
Foothill Circulation Phasing Plan Capital Projects Fund (FCPP)	1,525,000	-	\$ -	\$ -	-
M2 CTFP Competitive Grant Funds	\$ 100,125	-	\$ -	\$ -	-
Meadows Traffic Improvement Program Fund (MTIP)	1,918,000	-	\$ -	\$ -	-
TOTAL	<u>\$ 9,881,600</u>	<u>\$ 6,351,000</u>	<u>\$ 5,290,700</u>	<u>\$ 4,375,000</u>	<u>\$ 4,375,000</u>

PROJECT NUMBER/NAME: PW 2021-05A/B; PW 2022-05A/B / Street Resurfacing and Slurry Seal Projects
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: Street Improvements
PURPOSE: Maintaining a "Good" Pavement Condition Index, helps to sustain the quality of the pavement in the City and extend the useful life.

Strategic Plan Initiative: SP#62
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 2. Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources that enhance the visual character of the City and supports quality neighborhoods

Strategic Plan Strategy: a) Enhance the City's overall visual character, maintain City assets and proactively reinvest in southwest Lake Forest.



PROJECT DESCRIPTION:
This project provides asphalt overlays on arterial roadways and slurry seals on collector and residential streets as determined by the Pavement Management System. The system is designed to avoid expensive deferred maintenance. Conformance with the system makes the City eligible for Measure M funding. In FY 2021-22 residential streets in Zone F and arterial streets Jeronimo and Muirlands will be slurried, Trabuco from Peachwood to Bake and certain portions of Lake Forest from Bake to I-5 Fwy will be resurfaced, and El Toro from Glenn Ranch Road to I-5 Fwy and Bake from Rancho Parkway South to South Pointe will be designed. Construction of those projects will depend on available funding. In FY 2022-23 residential streets in Zone A will be slurried, El Toro from Jeronimo to Trabuco will be resurfaced.

PROJECT NUMBER/NAME: PW 2021-05A/B; PW 2022-05A/B / Street Resurfacing and Slurry Seal Projects
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: Street Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide preventive maintenance and/or rehabilitation, which would reduce annual maintenance costs over the life of the pavement by an estimated average of 30% (Source: American Public Works Association). Recurring resurfacing also reduces risk management costs.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Land					
Planning/Design	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Construction	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000
Total Estimate	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Measure M2					
Fairshare	\$ 1,353,000	\$ 1,394,200	\$ 1,439,030	\$ 1,476,900	\$ 1,531,300
Gas Tax - Road Maintenance Rehab Account	\$ 2,049,400	\$ 1,677,300	\$ 1,727,300	\$ 1,777,300	\$ 1,827,300
Gas Tax City Road Infrastructure Fund	\$ 597,600	\$ 928,500	\$ 833,670	\$ 745,800	\$ 641,400
Total Revenue	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000

PROJECT ESTIMATE	FY 2026/27	FY 2027/28	TOTAL
Land			\$ -
Planning/Design	\$ 400,000	\$ 400,000	\$ 2,800,000
Construction	\$ 3,600,000	\$ 3,600,000	\$ 25,200,000
Total Estimate	\$ 4,000,000	\$ 4,000,000	\$ 28,000,000

Funding Source	FY 2026/27	FY 2027/28	TOTAL
Measure M2			
Fairshare	\$ 1,569,600	\$ 1,608,900	\$ 10,372,930
Gas Tax - Road Maintenance Rehab Account	\$ 1,877,300	\$ 1,927,300	\$ 12,863,200
Gas Tax City Road Infrastructure Fund	\$ 553,100	\$ 463,800	\$ 4,763,870
Total Revenue	\$ 4,000,000	\$ 4,000,000	\$ 28,000,000

PROJECT NUMBER/NAME: PW 2021-01; PW 2022-01 / CDBG - ADA Ramps Phase 13 and 14

RESPONSIBLE DEPARTMENT: Engineering

CATEGORY: Street Improvements

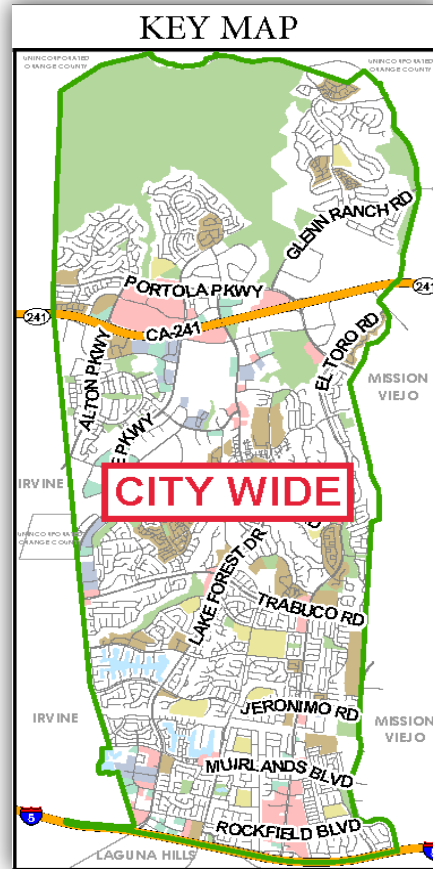
PURPOSE: Implementation of ADA self-assessment and transition plan provides an investment and maintenance of infrastructure proactively enhancing the visual character of the City, supporting quality neighborhoods and maintenance of City assets.

Strategic Plan Initiative: N/A

Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.

Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation planning.

Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



PROJECT DESCRIPTION: Phases 13 and 14 of this program would reconstruct existing sidewalk access ramps to comply with current standards and requirements of the Americans with Disabilities Act (ADA). These projects also implement the City's ADA self-assessment and transition plan. The schedule for the design and construction of Phases 13 and 14 will depend on the annual allocation of Community Development Block Grant (CDBG) funds.

PROJECT NUMBER/NAME: PW 2021-01; PW 2022-01 / CDBG - ADA Ramps Phase 13 and 14

RESPONSIBLE DEPARTMENT: Engineering

CATEGORY: Street Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide preventive maintenance, which would help control or reduce sidewalk, risk management, and operating costs.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Land					
Planning/Design	\$ 25,000	\$ 25,000		\$ 25,000	\$ 25,000
Construction	\$ 119,200	\$ 150,000		\$ 150,000	\$ 150,000
Total Estimate	\$ 144,200	\$ 175,000	\$ -	\$ 175,000	\$ 175,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
CDBG	\$ 144,200	\$ 175,000	\$ -	\$ 175,000	\$ 175,000
Total Revenue	\$ 144,200	\$ 175,000	\$ -	\$ 175,000	\$ 175,000

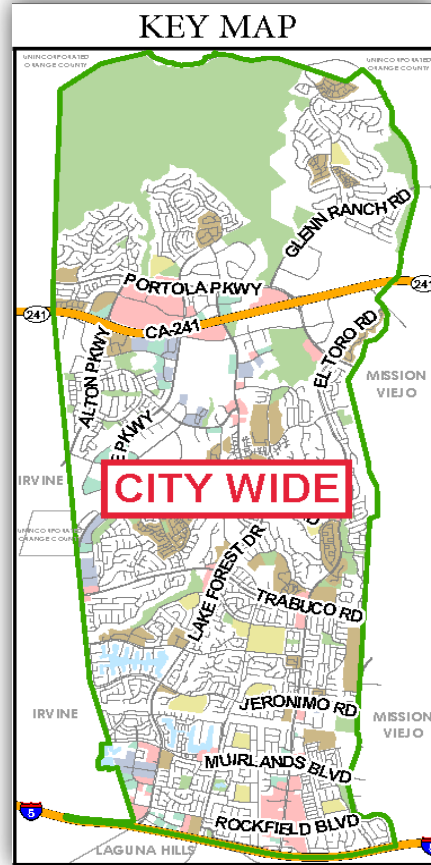
PROJECT ESTIMATE	FY 2026/27	FY 2027/28	TOTAL
Land			\$ -
Planning/Design	\$ 25,000	\$ 25,000	\$ 150,000
Construction	\$ 150,000	\$ 150,000	\$ 869,200
Total Estimate	\$ 175,000	\$ 175,000	\$ 1,019,200

Funding Source	FY 2026/27	FY 2027/28	TOTAL
CDBG	\$ 175,000	\$ 175,000	\$ 350,000
	\$ -	\$ -	\$ -
Total Revenue	\$ 175,000	\$ 175,000	\$ 350,000

PROJECT NUMBER/NAME: PW 2021-02 / Safe Step Improvement Project
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Street Improvements
PURPOSE: Regular sidewalk repair provides a high-quality pedestrian circulation system. Smooth, unbroken surfaces are safer for pedestrians.

Strategic Plan Initiative: N/A
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 2. Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources that enhance the visual character of the City and supports quality neighborhoods

Strategic Plan Strategy: a) Enhance the City's overall visual character, maintain City assets and proactively reinvest in southwest Lake Forest.



PROJECT DESCRIPTION:
 This project will remove and replace damaged sidewalk panels and other displacements within the pedestrian path of travel citywide along both residential and arterial streets.

PROJECT NUMBER/NAME: PW 2021-02 / Safe Step Improvement Project
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Street Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide preventive maintenance, which would help control or reduce sidewalk, risk management, and operating costs.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

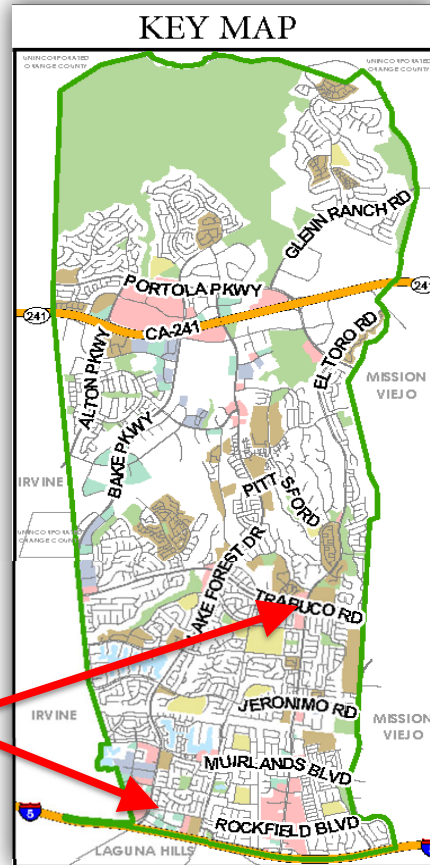
PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design						\$ -
Construction	\$ 473,000					\$ 473,000
Total Estimate	\$ 473,000	\$ -	\$ -	\$ -	\$ -	\$ 473,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
General Fund	\$ 473,000	\$ -	\$ -	\$ -	\$ -	\$ 473,000
						\$ -
						\$ -
Total Revenue	\$ 473,000	\$ -	\$ -	\$ -	\$ -	\$ 473,000

PROJECT NUMBER/NAME: PW 2022-02 / Arterial Median Improvement Project
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: Street Improvements
PURPOSE: This project would promote improved traffic flow and safety.
Strategic Plan Initiative: SP#63
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation planning.
Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



Project Location



PROJECT DESCRIPTION:

This project will replace existing painted medians and stick down delineators with raised hardscaped medians to improve traffic safety. These locations include Trabuco Road north of El Toro Road, and on Rockfield Boulevard south of Lake Forest Drive.

PROJECT NUMBER/NAME: PW 2022-02 / Arterial Median Improvement Project
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: Street Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project is expected to have an insignificant impact on the operating budget.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

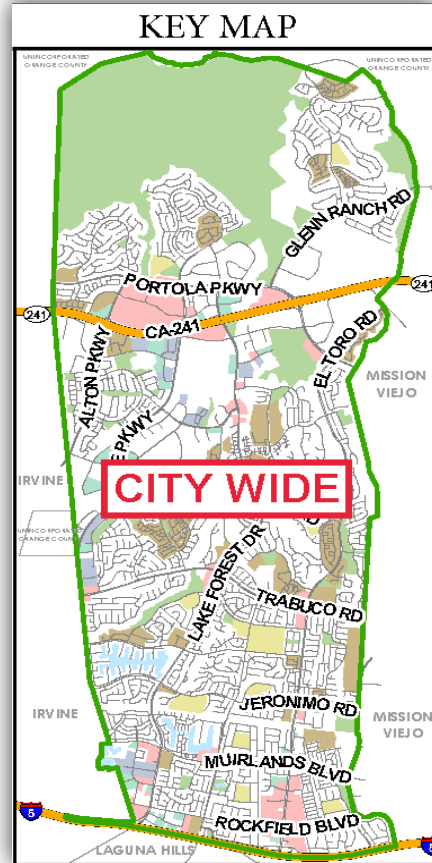
PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design		\$ 25,000				\$ 25,000
Construction	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
Total Estimate	\$ -	\$ 25,000	\$ 200,000	\$ -	\$ -	\$ 225,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Gas Tax (HUTA)	\$ -	\$ 25,000	\$ 200,000	\$ -	\$ -	\$ 225,000
						\$ -
						\$ -
Total Revenue	\$ -	\$ 25,000	\$ 200,000	\$ -	\$ -	\$ 225,000

PROJECT NUMBER/NAME: PW 2022-03 / Irrigation Conservation Program
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Street Improvements
PURPOSE: This project would improve the visual character of parkways while reducing water usage and maintenance costs.

Strategic Plan Initiative: N/A
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 2. Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources that enhance the visual character of the City and supports quality neighborhoods

Strategic Plan Strategy: a) Enhance the City's overall visual character, maintain City assets and proactively reinvest in southwest Lake Forest.



PROJECT DESCRIPTION:
This project replaces turf with new drip irrigation and drought tolerant landscaping.

PROJECT NUMBER/NAME: PW 2022-03 / Irrigation Conservation Program
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Street Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide renovations and turf removal, which would reduce annual maintenance costs over the life of the assets.

NO PRIOR YEAR FUNDING

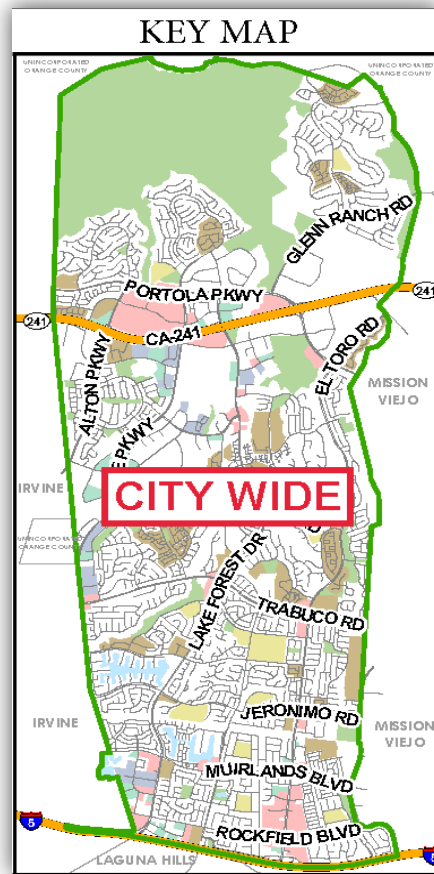
CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design		\$ 22,000				\$ 22,000
Construction	\$ -	\$ 186,000	\$ -	\$ -	\$ -	\$ 186,000
Total Estimate	\$ -	\$ 208,000	\$ -	\$ -	\$ -	\$ 208,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
General Fund	\$ -	\$ 208,000	\$ -	\$ -	\$ -	\$ 208,000
Grant (if available)						\$ -
Total Revenue	\$ -	\$ 208,000	\$ -	\$ -	\$ -	\$ 208,000

PROJECT NUMBER/NAME: PW 2022-04 / Street Parkway Tree Replacement Program
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Parks & Recreation Improvements
PURPOSE: This project will reduce potential impacts to private property and update the street tree inventory to appropriate tree species and improved placement.

Strategic Plan Initiative: N/A
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 2. Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources that enhance the visual character of the City and supports quality neighborhoods
Strategic Plan Strategy: a) Enhance the City's overall visual character, maintain City assets and proactively reinvest in southwest Lake Forest.



PROJECT DESCRIPTION:
 This project removes trees that have a potential for impact to private property. The project will identify appropriate species, size, and number of trees applicable for replanting along City parkways. The goal of the project is to replace the number of removed trees with more appropriate species in similar number throughout the City.

PROJECT NUMBER/NAME: PW 2022-04 / Street Parkway Tree Replacement Program
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Parks & Recreation Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project is expected to have an insignificant impact on the operating budget.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

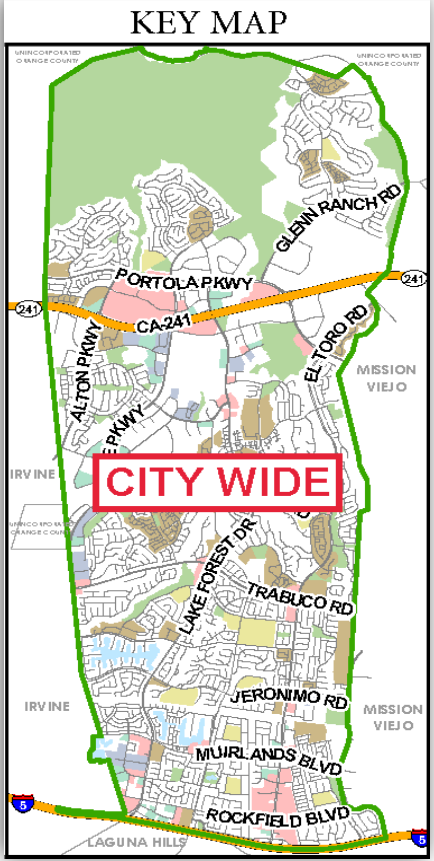
PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design		\$ 17,000				\$ 17,000
Construction		\$ 121,000				\$ 121,000
Total Estimate	\$ -	\$ 138,000	\$ -	\$ -	\$ -	\$ 138,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
General Fund	\$ -	\$ 138,000				\$ 138,000
						\$ -
						\$ -
Total Revenue	\$ -	\$ 138,000	\$ -	\$ -	\$ -	\$ 138,000

PROJECT NUMBER/NAME: PW 2021-06; PW 2022-06 / Citywide Street Name Sign Replacement
RESPONSIBLE DEPARTMENT: Department
CATEGORY: Street Improvements
PURPOSE: This project would improve the visual character and improve a City maintained asset.

Strategic Plan Initiative: SP#14
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 2. Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources that enhance the visual character of the City and supports quality neighborhoods

Strategic Plan Strategy: a) Enhance the City's overall visual character, maintain City assets and proactively reinvest in southwest Lake Forest.



PROJECT DESCRIPTION:
 This project would replace street name blades and poles citywide.

PROJECT NUMBER/NAME: PW 2021-06; PW 2022-06 / Citywide Street Name Sign Replacement
RESPONSIBLE DEPARTMENT: Department
CATEGORY: Street Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide replace street name signs throughout the City, which would reduce annual maintenance costs over the life of the assets.

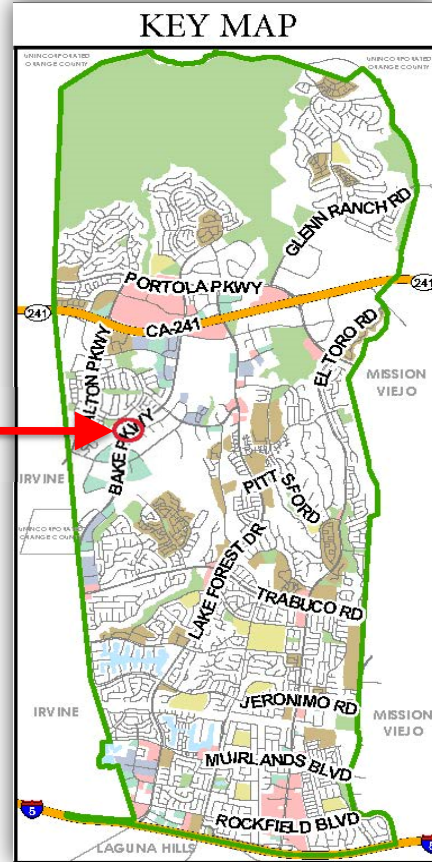
NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design	\$ 10,000					\$ 10,000
Construction	\$ 140,000	\$ 150,000				\$ 290,000
Total Estimate	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 300,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
General Fund	\$ 150,000	\$ 150,000				\$ 300,000
						\$ -
						\$ -
Total Revenue	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 300,000

PROJECT NUMBER/NAME:	PW 2020-19 / Meadows Traffic Improvements: Bake / Baffin Bay
RESPONSIBLE DEPARTMENT:	Engineering
CATEGORY:	Traffic Improvements
PURPOSE:	This project would promote improved traffic flow and safety.
Strategic Plan Initiative:	SP#2
Strategic Plan Goal:	A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area:	1. Well Planned: Purposeful direction in land use and transportation
Strategic Plan Strategy:	a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



PROJECT DESCRIPTION:

The Bake Parkway/Baffin Bay Intersection improvements would study potential traffic improvements and prepare construction documents for the Bake Parkway and Baffin Bay intersection. The Development Agreement for the Meadows site included funding for traffic improvements two intersections. This project is for the construction phase of work and is dependent on the City's collection of a developer fee.

PROJECT NUMBER/NAME: PW 2020-19 / Meadows Traffic Improvements: Bake / Baffin Bay
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: Traffic Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project is expected to have an insignificant impact on the operating budget.

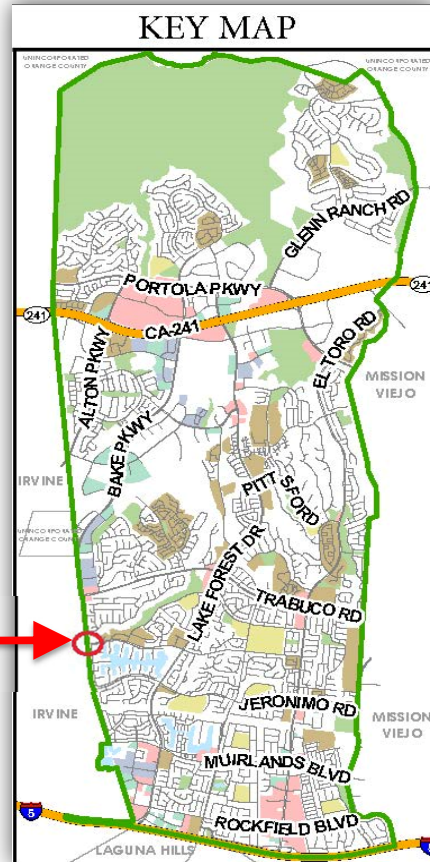
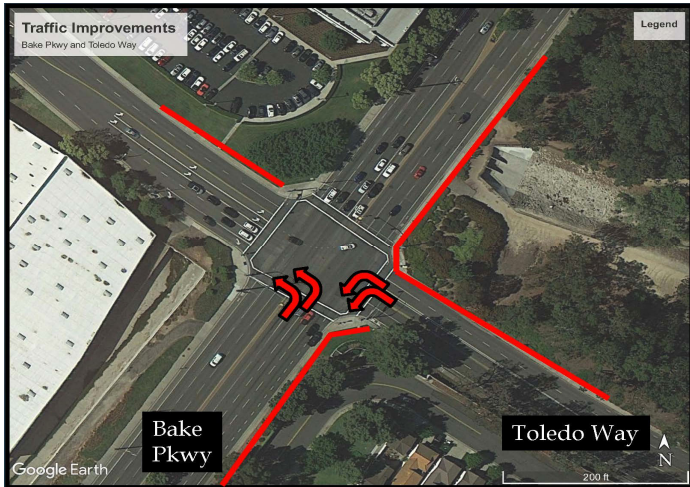
PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design		\$ -				\$ -
Construction		\$ 82,000				\$ 82,000
Total Estimate	\$ -	\$ 82,000	\$ -	\$ -	\$ -	\$ 82,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Meadows Traffic Improvement Program	\$ -	\$ 82,000	\$ -	\$ -	\$ -	\$ 82,000
						\$ -
						\$ -
Total Revenue	\$ -	\$ 82,000	\$ -	\$ -	\$ -	\$ 82,000

PROJECT NUMBER/NAME: PW 2020-18 / Meadows Traffic Improvements: Bake / Toledo
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: Traffic Improvements
PURPOSE: This project would promote improved traffic flow and safety.
Strategic Plan Initiative: SP#2
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation
Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



Project Location

PROJECT DESCRIPTION:

The Bake Parkway/Toledo Way Intersection improvements would widen Bake Parkway and Toledo Way to create dual left-turns in three of the four directions. This project is for the design and right-of-way phases of the project. The Development Agreement for the Meadows site included funding for traffic improvements at two intersections. It is dependent on the City's collection of a developer fee.

PROJECT NUMBER/NAME: PW 2020-18 / Meadows Traffic Improvements: Bake / Toledo
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: Traffic Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide a reduction in traffic congestion, improvement in operations, enhancement of traffic signal infrastructure, which may help reduce retrofit, improvement, and signal maintenance operating costs.

PRIOR YEAR FUNDING

Re-program of all phases. No funding from previous fiscal years spent.

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land		\$ 250,000				\$ 250,000
Planning/Design	\$ 225,000	\$ -				\$ 225,000
Construction			\$ 1,918,000			\$ 1,918,000
Total Estimate	\$ 225,000	\$ 250,000	\$ 1,918,000	\$ -	\$ -	\$ 2,393,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Meadows Traffic Improvement Program	\$ 225,000	\$ 250,000	\$ 1,918,000	\$ -	\$ -	\$ 2,393,000
						\$ -
						\$ -
Total Revenue	\$ 225,000	\$ 250,000	\$ 1,918,000	\$ -	\$ -	\$ 2,393,000

PROJECT NUMBER/NAME: PW 2020-15 / Portola / Santa Margarita Traffic Signal Synchronization Program

RESPONSIBLE DEPARTMENT: Traffic

CATEGORY: Traffic Improvements

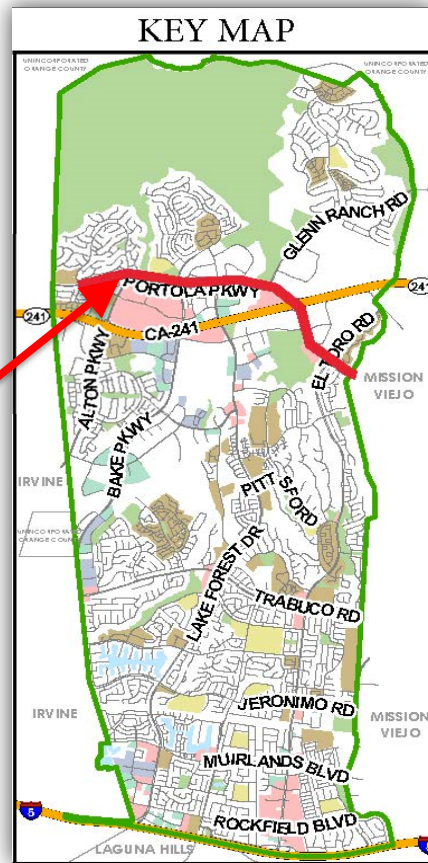
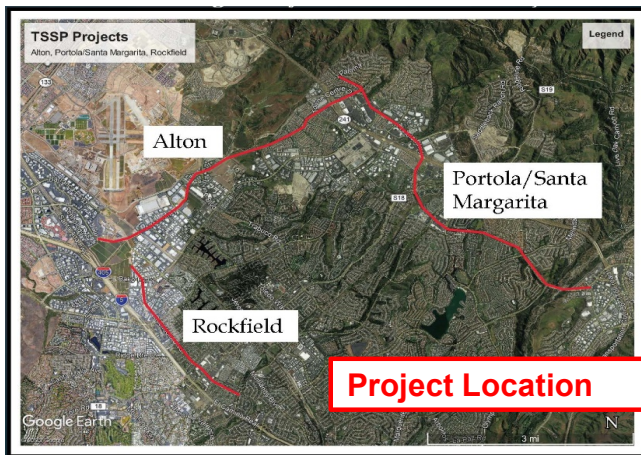
PURPOSE: This project would promote improved traffic flow and safety.

Strategic Plan Initiative: SP#5

Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.

Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation

Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



PROJECT DESCRIPTION:

The Portola/Santa Margarita Traffic Signal Synchronization Project (TSSP) would update traffic signal coordination timing and communication, in addition to other traffic signal hardware for the traffic signals on Portola/Santa Margarita from Lake Forest, through Mission Viejo to Rancho Santa Margarita. The City has 11 traffic signals on this corridor and the total estimated project cost for these signals are \$1,125,000. If the City receives funding, OCTA will pay 80% of the costs and the cities of Lake Forest, Mission Viejo and Rancho Santa Margarita will pay the remaining 20% for the signals in their respective jurisdictions.

PROJECT NUMBER/NAME: PW 2020-15 / Portola / Santa Margarita Traffic Signal Synchronization Program
RESPONSIBLE DEPARTMENT: Traffic
CATEGORY: Traffic Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide a reduction in traffic congestion, improvement in operations, enhancement of traffic signal infrastructure, which may help reduce retrofit, improvement, and signal maintenance operating costs.

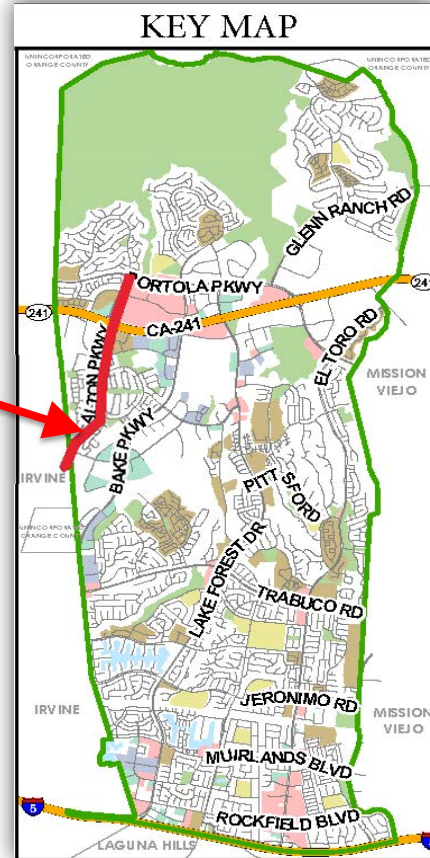
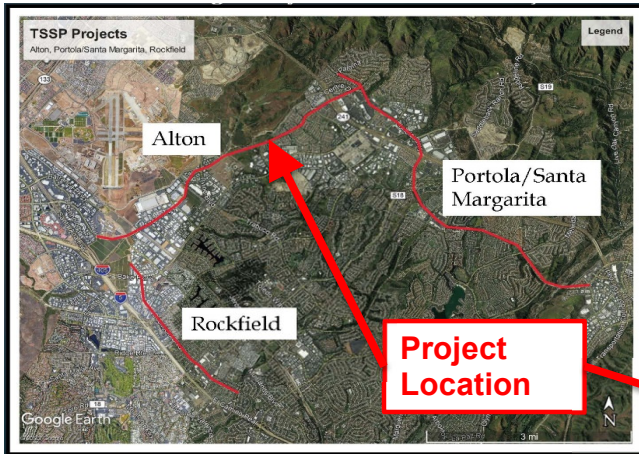
NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design						\$ -
Construction	\$ 225,000	\$ -				\$ 225,000
Total Estimate	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
SCAQMD	\$ 225,000	\$ -				\$ 225,000
						\$ -
						\$ -
Total Revenue	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000

PROJECT NUMBER/NAME: PW 2020-16 / Alton Traffic Signal Synchronization Program
RESPONSIBLE DEPARTMENT: Traffic
CATEGORY: Traffic Improvements
PURPOSE: This project would promote improved traffic flow and safety.
Strategic Plan Initiative: SP#5
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation
Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



PROJECT DESCRIPTION:

The Alton Traffic Signal Synchronization Project (TSSP) would update traffic signal coordination timing and communication, in addition to other traffic signal hardware for the traffic signals on Alton from Irvine to Lake Forest. The City has 8 traffic signals on this corridor and the total estimated project cost for these signals are \$750,000. If the City receives funding, OCTA will pay 80% of the costs and the cities of Lake Forest and Irvine will pay the remaining 20% for the signals in their respective jurisdictions.

PROJECT NUMBER/NAME: PW 2020-16 / Alton Traffic Signal Synchronization Program
RESPONSIBLE DEPARTMENT: Traffic
CATEGORY: Traffic Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide a reduction in traffic congestion, improvement in operations, enhancement of traffic signal infrastructure, which may help reduce retrofit, improvement, and signal maintenance operating costs.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

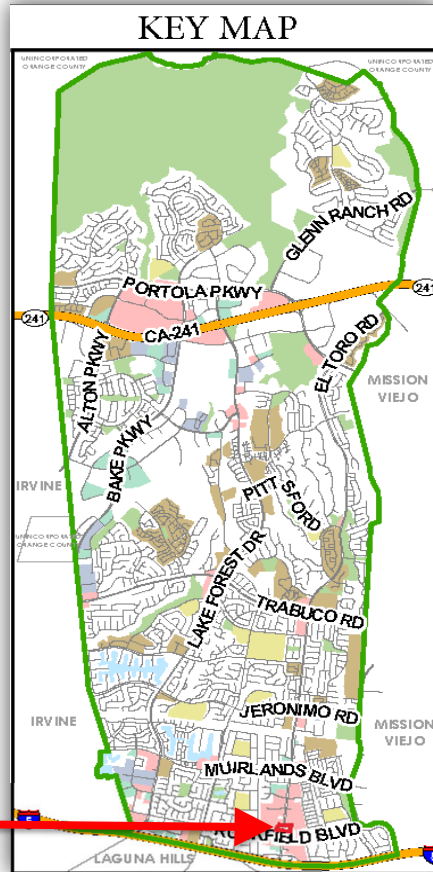
PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design						\$ -
Construction	\$ 150,000	\$ -				\$ 150,000
Total Estimate	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
SCAQMD	\$ 150,000	\$ -				\$ 150,000
						\$ -
						\$ -
Total Revenue	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

PROJECT NUMBER/NAME: PW 2019-17 / Arbor Mini Park
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Parks & Recreation Improvements
PURPOSE: The installation of new facilities and amenities to the Arbors would provide conversion to a city park with demonstration garden.

Strategic Plan Initiative: SP#17
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 2. Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources that enhance the visual character of the City and supports quality neighborhoods

Strategic Plan Strategy: b) Consistently invest in the City's park system.



Project Location

PROJECT DESCRIPTION:
 This project will reactivate Arbor Mini Parks through new uses, perimeter fencing, and new landscaping.

PROJECT NUMBER/NAME: PW 2019-17 / Arbor Mini Park
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Parks & Recreation Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project is not expected to increase long term operating cost. Annual maintenance would be required from the City's landscape contractor. A level of maintenance effort is ongoing for the current amenities and ongoing cost estimates are not expected to increase significantly above the current level.

NO PRIOR YEAR FUNDING

FY 20/21 - \$410,000 Design and Construction

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design	\$ 40,000					\$ 40,000
Construction	\$ 701,000	\$ -				\$ 701,000
Total Estimate	\$ 741,000	\$ -	\$ -	\$ -	\$ -	\$ 741,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Park Development	\$ 741,000	\$ -				\$ 741,000
						\$ -
						\$ -
Total Revenue	\$ 741,000	\$ -	\$ -	\$ -	\$ -	\$ 741,000

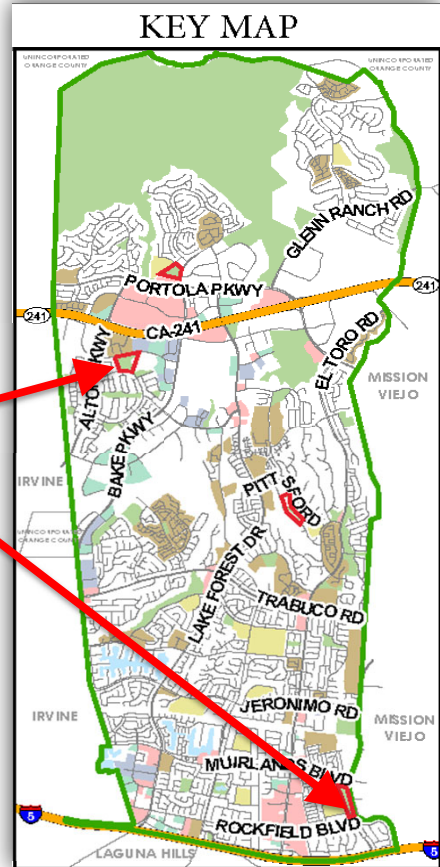
PROJECT NUMBER/NAME: PW 2021-08 / Playground Resurfacing Project
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Parks & Recreation Improvements
PURPOSE: The maintenance and resurfacing of the resilient playground surfaces would improve play surface condition.

Strategic Plan Initiative: SP#18
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 2. Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources that enhance the visual character of the City and supports quality neighborhoods

Strategic Plan Strategy: b) Consistently invest in the City's park system.



Project Locations



PROJECT DESCRIPTION:
 This project will make repairs to the playground resilient surfaces in preparation of a sealant coat application. This sealant application elongates the useful life of the existing playground resilient surfaces by delaying sun damage susceptibility. Some parks require full replacement which is accounted for in the project budget. The following parks require attention: El Toro Park and Baker Ranch.

PROJECT NUMBER/NAME: PW 2021-08 / Playground Resurfacing Project
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Parks & Recreation Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide preventive maintenance and/or rehabilitation, which would reduce annual maintenance costs over the life of the assets. Recurring resurfacing also reduces risk management costs.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

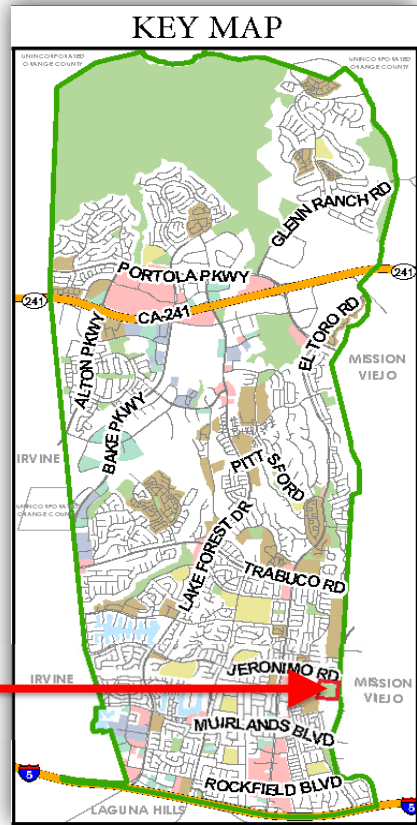
PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design						\$ -
Construction	\$ 142,000		\$ -		\$ -	\$ 142,000
Total Estimate	\$ 142,000	\$ -	\$ -	\$ -	\$ -	\$ 142,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
General Fund	\$ 142,000		\$ -		\$ -	\$ 142,000
						\$ -
						\$ -
Total Revenue	\$ 142,000	\$ -	\$ -	\$ -	\$ -	\$ 142,000

PROJECT NUMBER/NAME: PW 2022-08; PW 2023-08 / Heroes Park Electrical Repairs
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Parks & Recreation Improvements
PURPOSE: This project would maintain a park facility by making electrical repairs.
Strategic Plan Initiative: SP#18
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 2. Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources that enhance the visual character of the City and supports quality neighborhoods
Strategic Plan Strategy: b) Consistently invest in the City's park system.



Project Location



PROJECT DESCRIPTION:
 This project repairs aged infrastructure preparing the park for future lighting upgrades.

PROJECT NUMBER/NAME: PW 2022-08; PW 2023-08 / Heroes Park Electrical Repairs
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Parks & Recreation Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would repair the electrical system at Heroes Park, which would general maintenance at the park.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

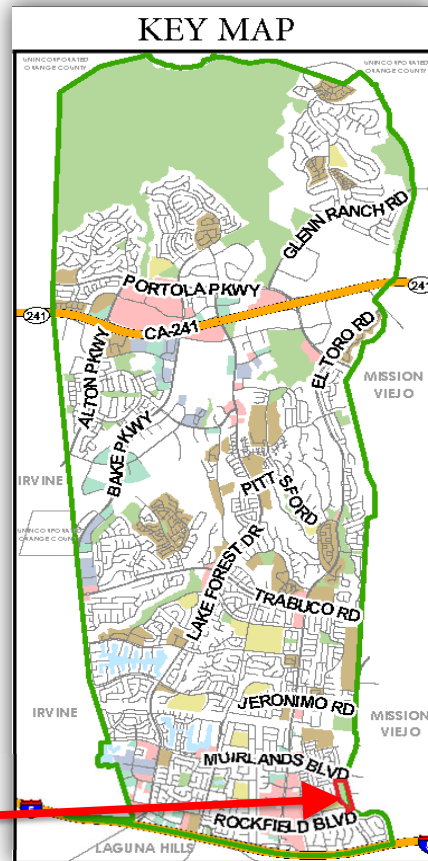
PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design						\$ -
Construction	\$ -	\$ 215,000	\$ 385,000	\$ -		\$ 600,000
Total Estimate	\$ -	\$ 215,000	\$ 385,000	\$ -	\$ -	\$ 600,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
General Fund		\$ 37,200	\$ 385,000	\$ -		\$ 422,200
Park Development		\$ 177,800				\$ 177,800
Prop 68						\$ -
Total Revenue	\$ -	\$ 215,000	\$ 385,000	\$ -	\$ -	\$ 600,000

PROJECT NUMBER/NAME: PW 2021-09 / CDBG - El Toro Lodge Pole Repairs
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Parks & Recreation Improvements
PURPOSE: This project would maintain a park facility by repairing lodge pole fencing.
Strategic Plan Initiative: SP#18
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 2. Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources that enhance the visual character of the City and supports quality neighborhoods
Strategic Plan Strategy: b) Consistently invest in the City's park system.



Project Location



PROJECT DESCRIPTION:
The project will repair and replace, if necessary, sections of the lodge pole fencing between Aliso Creek and El Toro Park. The project includes a design to meet current building standards.

PROJECT NUMBER/NAME: PW 2021-09 / CDBG - El Toro Lodge Pole Repairs
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Parks & Recreation Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide preventive maintenance and/or rehabilitation, which would reduce annual maintenance costs over the life of the assets.

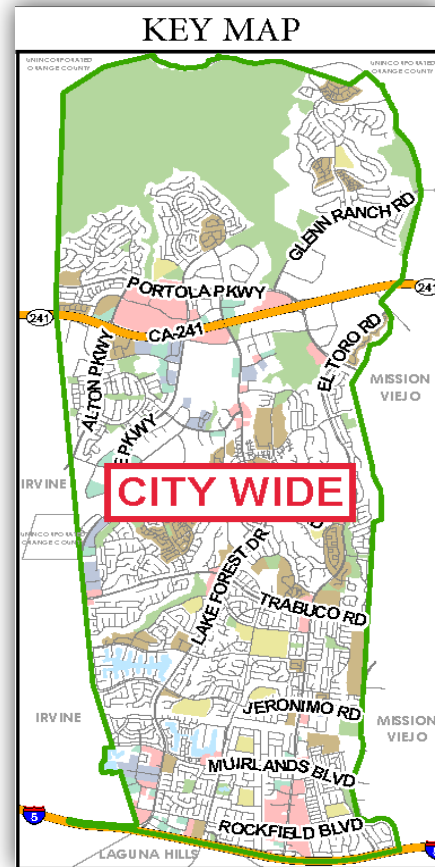
NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design	\$ 10,000					\$ 10,000
Construction	\$ 130,000					\$ 130,000
Total Estimate	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
CDBG	\$ 140,000					\$ 140,000
						\$ -
						\$ -
Total Revenue	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000

PROJECT NUMBER/NAME: PW 2022-09 / Park Gazebo Repair / Replacement
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Parks & Recreation Improvements
PURPOSE: This project would maintain a park facility by making gazebo repairs.
Strategic Plan Initiative: SP#18
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 2. Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources that enhance the visual character of the City and supports quality neighborhoods
Strategic Plan Strategy: b) Consistently invest in the City's park system.



PROJECT DESCRIPTION:

This project repairs existing gazebo structures. The structures are impacted by termite, water, and weather damage. The wood beams require replacement and painting to maintain their structural integrity.

PROJECT NUMBER/NAME: PW 2022-09 / Park Gazebo Repair / Replacement
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Parks & Recreation Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide preventive maintenance and/or rehabilitation, which would reduce annual maintenance costs over the life of the assets.

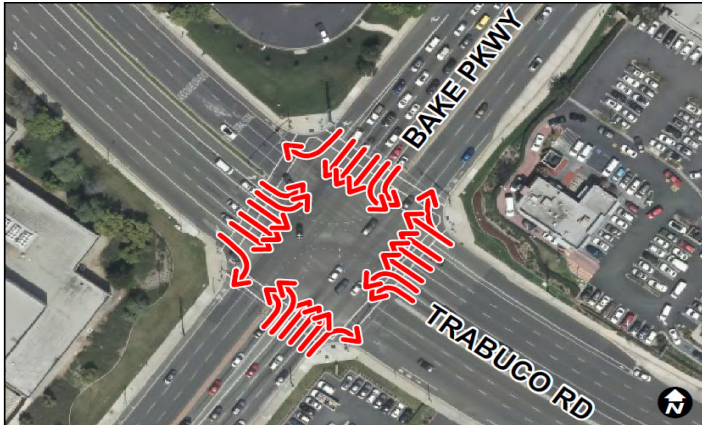
NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

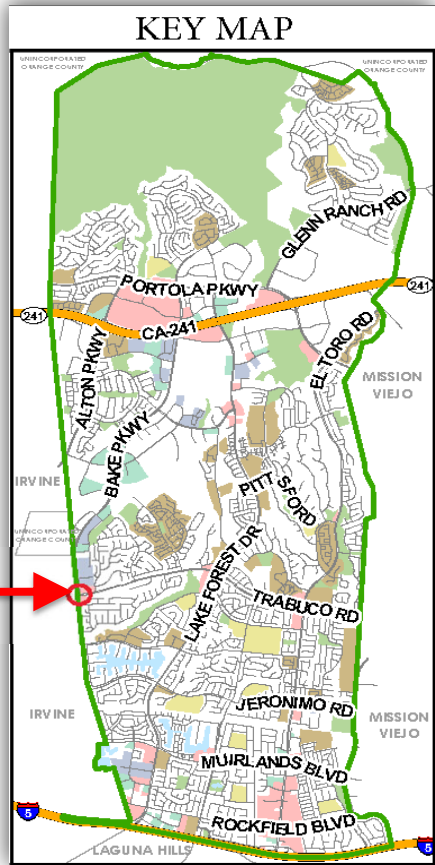
PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design						\$ -
Construction	\$ -	\$ 138,000	\$ -	\$ -	\$ 150,000	\$ 288,000
Total Estimate	\$ -	\$ 138,000	\$ -	\$ -	\$ 150,000	\$ 288,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
General Fund	\$ -	\$ 138,000	\$ -	\$ -	\$ 150,000	\$ 288,000
						\$ -
						\$ -
Total Revenue	\$ -	\$ 138,000	\$ -	\$ -	\$ 150,000	\$ 288,000

PROJECT NUMBER/NAME: PW 2019-02 / Bake / Trabuco / Irvine Intersection Improvements
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: LFTM
PURPOSE: This project would promote improved traffic flow and safety.
Strategic Plan Initiative: SP#1
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation
Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



Project Location



PROJECT DESCRIPTION:

The project consists of converting the northbound dedicated right-turn lane on Trabuco into a 4th through/right lane; restriping the southbound #3 through lane on Irvine Boulevard into a through/right lane; adding a second eastbound left-turn lane on Bake Parkway; restoring the second left-turn lane on westbound Bake; and providing a dedicated right-turn lane on eastbound Bake. This project combines two previously identified projects at this intersection.

PROJECT NUMBER/NAME: PW 2019-02 / Bake / Trabuco / Irvine Intersection Improvements
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: LFTM

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide a reduction in traffic congestion, improvement in operations, enhancement of traffic signal infrastructure, which may help reduce retrofit, improvement, and signal maintenance operating costs.

PRIOR YEAR FUNDING:

PW 2017-04: FY2017/18 - \$40,000 Design; FY2018/19 - \$80,000 Design, \$275,000 R/W
 PW 2017-03: FY2017/18 - \$300,000 Design, FY2018/19 \$275,000 Other

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land	\$ 450,000					\$ 450,000
Planning/Design	\$ 250,000					\$ 250,000
Construction	\$ -	\$ 2,300,000				\$ 2,300,000
Total Estimate	\$ 700,000	\$ 2,300,000	\$ -	\$ -	\$ -	\$ 3,000,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
LFTM	\$ 350,000	\$ 1,150,000	\$ -	\$ -	\$ -	\$ 1,500,000
LFTM NITM						
Reimbursement	\$ 350,000	\$ 1,150,000	\$ -	\$ -	\$ -	\$ 1,500,000
						\$ -
Total Revenue	\$ 700,000	\$ 2,300,000	\$ -	\$ -	\$ -	\$ 3,000,000

PROJECT NUMBER/NAME: PW 2020-04 / Second Eastbound Left-Turn Lane on Bake Parkway at Jeronimo

RESPONSIBLE DEPARTMENT: Engineering

CATEGORY: LFTM

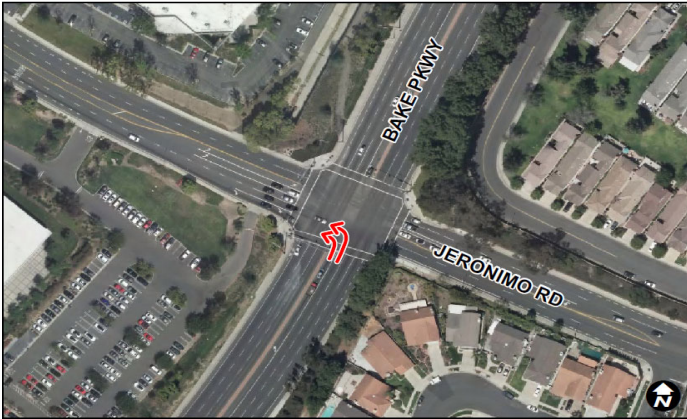
PURPOSE: This project would promote improved traffic flow and safety.

Strategic Plan Initiative: SP#1

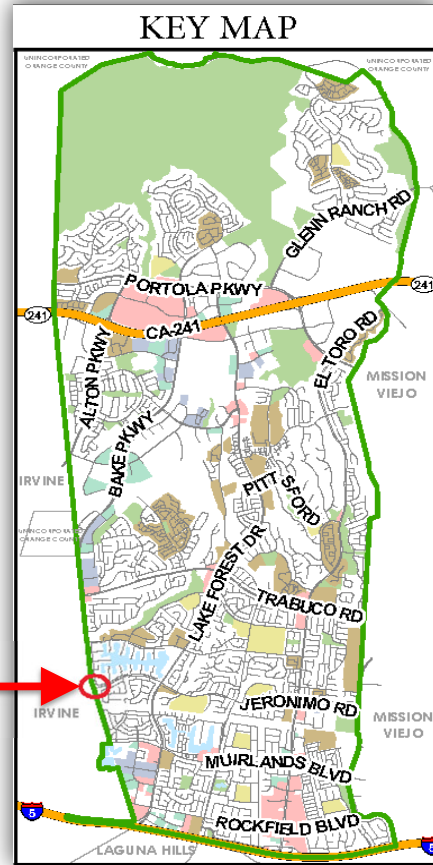
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.

Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation

Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



Project Location



PROJECT DESCRIPTION:

The Bake/Jeronimo intersection project, identified in both LFTM and NITM programs, adds a second northbound left-turn lane from Bake to Jeronimo. In addition, Irvine has proposed a substitute improvement to adding a second westbound left-turn lane (from Jeronimo to Bake) and additional widening to accommodate bike lanes for Jeronimo, in place of the recommended NITM improvement. Irvine is acting as the lead agency for this project and will contribute one hundred percent (100%) of costs for preliminary engineering, final design, right-of-way, and construction phases of the second westbound left-turn lane and additional widening to accommodate bike lanes for Jeronimo, as this would be a substitute NITM Program improvement.

PROJECT NUMBER/NAME: PW 2020-04 / Second Eastbound Left-Turn Lane on Bake Parkway at Jeronimo
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: LFTM

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide a reduction in traffic congestion, improvement in operations, enhancement of traffic signal infrastructure, which may help reduce retrofit, improvement, and signal maintenance operating costs.

NO PRIOR YEAR FUNDING

FY2020/21 - \$235,000 Design

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land	\$ 108,000		\$ -			\$ 108,000
Planning/Design		\$ -				\$ -
Construction		\$ 831,000	\$ -			\$ 831,000
Total Estimate	\$ 108,000	\$ 831,000	\$ -	\$ -	\$ -	\$ 939,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
LFTM	\$ 108,000	\$ 831,000	\$ -			\$ 939,000
						\$ -
						\$ -
Total Revenue	\$ 108,000	\$ 831,000	\$ -	\$ -	\$ -	\$ 939,000

PROJECT NUMBER/NAME: PW 2020-06 / Southbound Rancho Parkway Widening at Lake Forest Drive for Dedicated Right-Turn Lane

RESPONSIBLE DEPARTMENT: Engineering

CATEGORY: LFTM

PURPOSE: This project would promote improved traffic flow and safety.

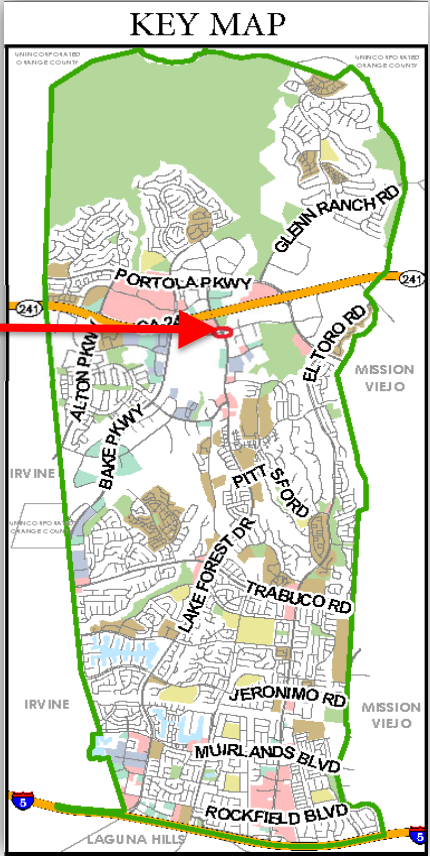
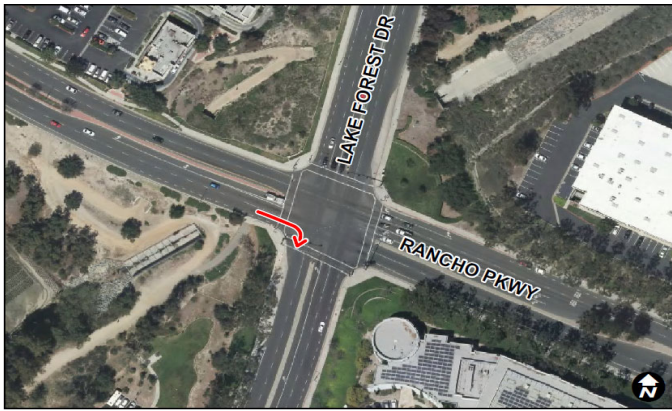
Strategic Plan Initiative: SP#1

Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.

Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation

Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.

Project Location



PROJECT DESCRIPTION:
 This project will widen southbound Rancho Parkway to create an eight-foot wide bike lane/defacto right-turn.

PROJECT NUMBER/NAME: PW 2020-06 / Southbound Rancho Parkway Widening at Lake Forest Drive
for Dedicated Right-Turn Lane
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: LFTM

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide a reduction in traffic congestion, improvement in operations, enhancement of traffic signal infrastructure, which may help reduce retrofit, improvement, and signal maintenance operating costs.

NO PRIOR YEAR FUNDING

Re-program of all phases. No funding from previous fiscal years spent.

CURRENT AND FUTURE FUNDING

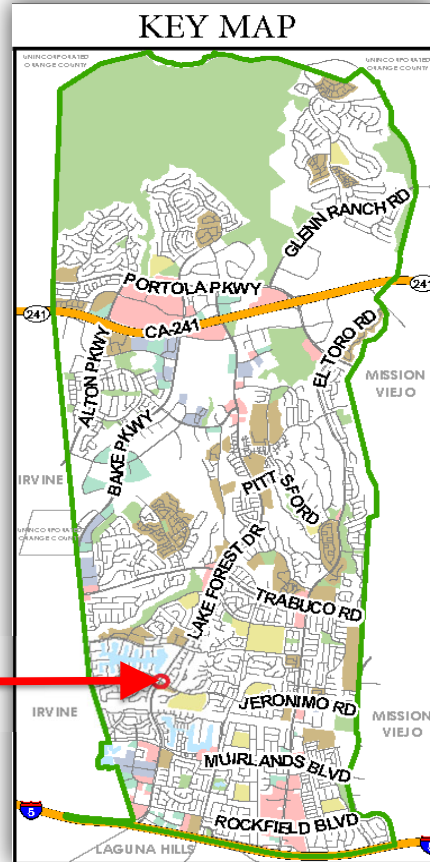
PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land		\$ 24,000	\$ -			\$ 24,000
Planning/Design	\$ 60,000	\$ -				\$ 60,000
Construction			\$ 224,000	\$ -		\$ 224,000
Total Estimate	\$ 60,000	\$ 24,000	\$ 224,000	\$ -	\$ -	\$ 308,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
LFTM	\$ 60,000	\$ 24,000	\$ 224,000	\$ -	\$ -	\$ 308,000
						\$ -
						\$ -
Total Revenue	\$ 60,000	\$ 24,000	\$ 224,000	\$ -	\$ -	\$ 308,000

PROJECT NUMBER/NAME: PW 2022-10 / Widening of Southbound Jeronimo at Lake Forest Drive
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: LFTM
PURPOSE: This project would promote improved traffic flow and safety.
Strategic Plan Initiative: SP#1
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation
Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



Project Location



PROJECT DESCRIPTION:
 This project will widen southbound Jeronimo at Lake Forest by approximately three-feet to create an eight-foot wide bike lane/defacto southbound right-turn lane.

PROJECT NUMBER/NAME: PW 2022-10 / Widening of Southbound Jeronimo at Lake Forest Drive
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: LFTM

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide a reduction in traffic congestion, improvement in operations, enhancement of traffic signal infrastructure, which may help reduce retrofit, improvement, and signal maintenance operating costs.

NO PRIOR YEAR FUNDING

Re-program of all phases. No funding from previous fiscal years spent.

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design		\$ 35,500				\$ 35,500
Construction			\$ 116,100			\$ 116,100
Total Estimate	\$ -	\$ 35,500	\$ 116,100	\$ -	\$ -	\$ 151,600

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
LFTM	\$ -	\$ 35,500	\$ 116,100	\$ -	\$ -	\$ 151,600
						\$ -
						\$ -
Total Revenue	\$ -	\$ 35,500	\$ 116,100	\$ -	\$ -	\$ 151,600

PROJECT NUMBER/NAME: PW 2022-11 / Widening of Westbound Los Alisos to Add a Dedicated Right-Turn Lane at Rockfield Blvd

RESPONSIBLE DEPARTMENT: Engineering

CATEGORY: LFTM

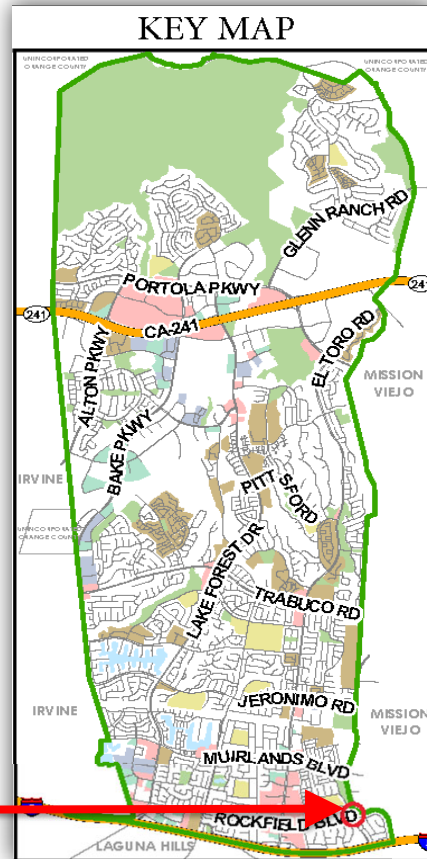
PURPOSE: This project would promote improved traffic flow and safety.

Strategic Plan Initiative: SP#1

Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.

Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation

Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



Project Location

PROJECT DESCRIPTION:
 This project will widen westbound Los Alisos at Rockfield to add a dedicated westbound right-turn lane.

PROJECT NUMBER/NAME: PW 2022-11 / Widening of Westbound Los Alisos to Add a Dedicated Right-Turn Lane at Rockfield Blvd
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: LFTM

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide a reduction in traffic congestion, improvement in operations, enhancement of traffic signal infrastructure, which may help reduce retrofit, improvement, and signal maintenance operating costs.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land				\$ 276,000		\$ 276,000
Planning/Design		\$ 100,000	\$ 50,000			\$ 150,000
Construction					\$ 341,700	\$ 341,700
Total Estimate	\$ -	\$ 100,000	\$ 50,000	\$ 276,000	\$ 341,700	\$ 767,700

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
LFTM	\$ -	\$ 100,000	\$ 50,000	\$ 276,000	\$ 341,700	\$ 767,700
						\$ -
						\$ -
Total Revenue	\$ -	\$ 100,000	\$ 50,000	\$ 276,000	\$ 341,700	\$ 767,700

PROJECT NUMBER/NAME: PW 2019-07 /Second Left-Turn Lanes in All Directions at the Intersection of Los Alisos and Muirlands

RESPONSIBLE DEPARTMENT: Engineering

CATEGORY: FCPP

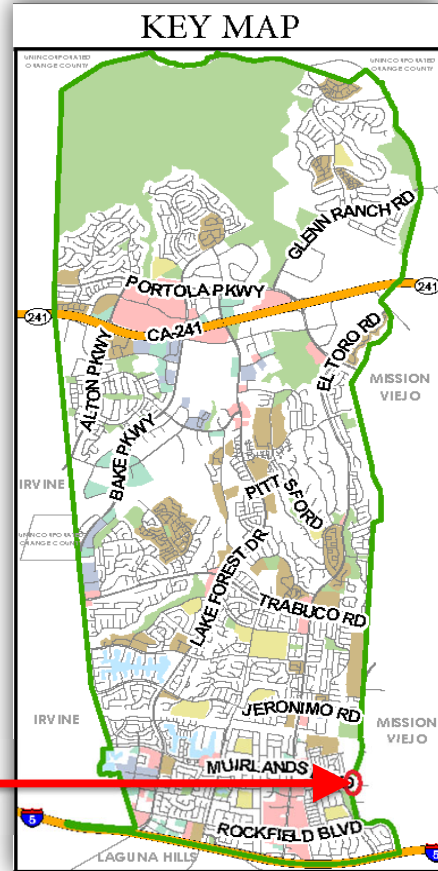
PURPOSE: This project would promote improved traffic flow and safety.

Strategic Plan Initiative: SP#3

Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.

Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation

Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



Project Location

PROJECT DESCRIPTION:

This Foothill Circulation Phasing Program (FCPP) project consists of widening, median modifications and restriping to provide a second left-turn lane for each of the four approach legs. It requires approximately 7,200 square feet of additional right-of-way and widening of the bridge over Aliso Creek. This project requires coordination with the City of Mission Viejo.

PROJECT NUMBER/NAME: PW 2019-07 /Second Left-Turn Lanes in All Directions at the Intersection of Los Alisos and Muirlands
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: FCPP

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide a reduction in traffic congestion, improvement in operations, enhancement of traffic signal infrastructure, which may help reduce retrofit, improvement, and signal maintenance operating costs.

NO PRIOR YEAR FUNDING

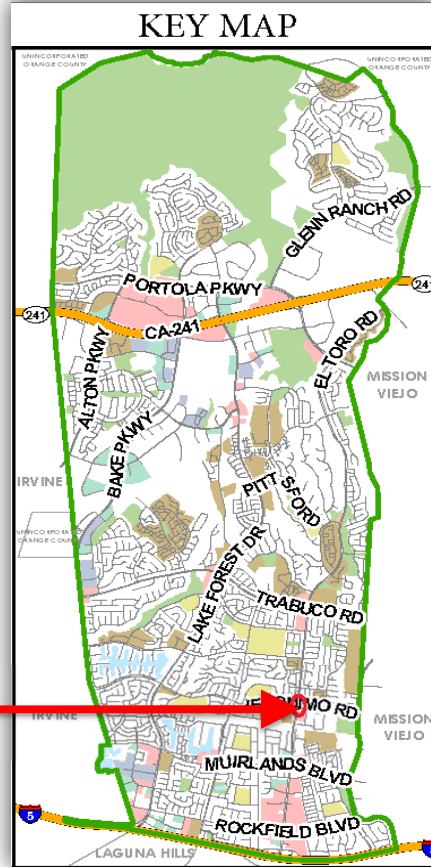
Re-program of all phases. No funding from previous fiscal years spent.

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land		\$ 1,450,000				\$ 1,450,000
Planning/Design	\$ 450,000					\$ 450,000
Construction			\$ 1,525,000			\$ 1,525,000
Total Estimate	\$ 450,000	\$ 1,450,000	\$ 1,525,000	\$ -	\$ -	\$ 3,425,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
FCPP	\$ 450,000	\$ 1,450,000	\$ 1,525,000			\$ 3,425,000
						\$ -
						\$ -
Total Revenue	\$ 450,000	\$ 1,450,000	\$ 1,525,000	\$ -	\$ -	\$ 3,425,000

PROJECT NUMBER/NAME:	PW 2019-08 / Widening/Realignment of Jeronimo at El Toro Road
RESPONSIBLE DEPARTMENT:	Engineering
CATEGORY:	FCPP
PURPOSE:	This project would promote improved traffic flow and safety.
Strategic Plan Initiative:	SP#3
Strategic Plan Goal:	A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area:	1. Well Planned: Purposeful direction in land use and transportation
Strategic Plan Strategy:	a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



Project Location

PROJECT DESCRIPTION:

This Foothill Circulation Phasing Program (FCPP) project consists of widening Jeronimo north and south of El Toro to correct an existing misalignment of the through lanes. A Right of Way acquisition of approximately 4,750 SF and construction of a retaining wall along the northwest corner of Jeronimo would be required to accommodate the widening. Eastbound and westbound El Toro Road would be restriped for an additional left-turn lane in each direction.

PROJECT NUMBER/NAME: PW 2019-08 / Widening/Realignment of Jeronimo at El Toro Road
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: FCPP

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide a reduction in traffic congestion, improvement in operations, enhancement of traffic signal infrastructure, which may help reduce retrofit, improvement, and signal maintenance operating costs.

NO PRIOR YEAR FUNDING

FY 2019/20 - Design - \$100,000

CURRENT AND FUTURE FUNDING

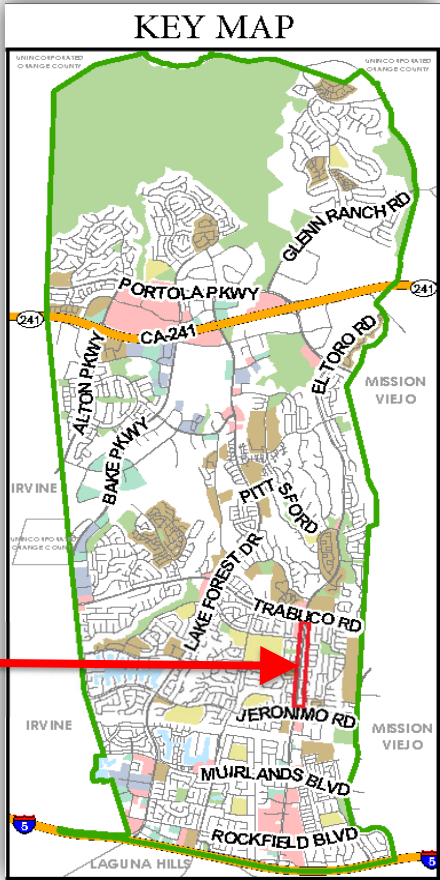
PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land	\$ 250,000	\$ -				\$ 250,000
Planning/Design	\$ -					\$ -
Construction	\$ -	\$ 450,000				\$ 450,000
Total Estimate	\$ 250,000	\$ 450,000	\$ -	\$ -	\$ -	\$ 700,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
FCPP	\$ 250,000	\$ 450,000				\$ 700,000
						\$ -
						\$ -
Total Revenue	\$ 250,000	\$ 450,000	\$ -	\$ -	\$ -	\$ 700,000

PROJECT NUMBER/NAME: PW 2020-07 / El Toro Raised Medians from Jeronimo to Trabuco
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: FCPP
PURPOSE: This project would promote improved traffic flow and safety.
Strategic Plan Initiative: SP#3
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation
Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



Project Location



PROJECT DESCRIPTION:
 This Foothill Circulation Phasing Program (FCPP) project consists of replacing the existing painted medians along El Toro Road from Jeronimo to Trabuco with raised medians. Staff will evaluate the possibility of utilizing a planted median or a stamped concrete median based upon funding availability at the time of project design.

PROJECT NUMBER/NAME: PW 2020-07 / El Toro Raised Medians from Jeronimo to Trabuco
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: FCPP

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide a reduction in traffic congestion, improvement in operations, enhancement of traffic signal infrastructure, which may help reduce retrofit, improvement, and signal maintenance operating costs.

NO PRIOR YEAR FUNDING

Re-program of all phases. No funding from previous fiscal years spent.

CURRENT AND FUTURE FUNDING

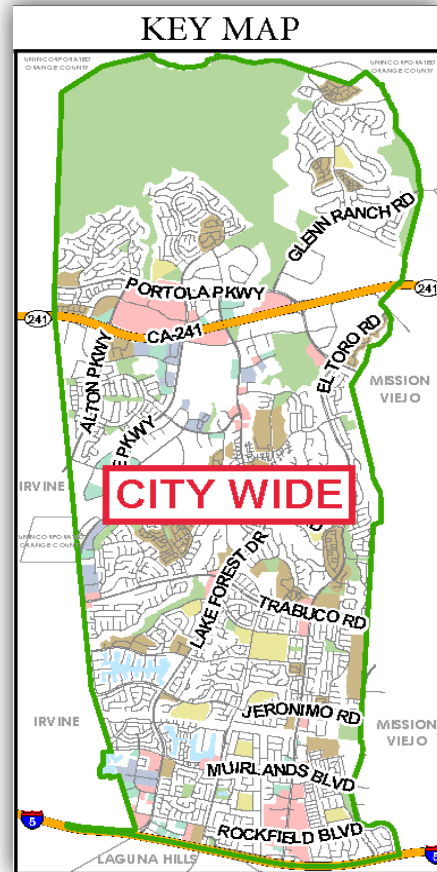
PROJECT ESTIMATE	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
Land						\$ -
Planning/Design	\$ 100,000	\$ -				\$ 100,000
Construction		\$ 800,000	\$ -			\$ 800,000
Total Estimate	\$ 100,000	\$ 800,000	\$ -	\$ -	\$ -	\$ 900,000

Funding Source	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	TOTAL
FCPP	\$ 100,000	\$ 800,000	\$ -			\$ 900,000
						\$ -
						\$ -
Total Revenue	\$ 100,000	\$ 800,000	\$ -	\$ -	\$ -	\$ 900,000

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2023-2028 Capital Improvement Plan

PROJECT NUMBER/NAME: PW 2023-01 / Bridge Inspection Repairs
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: Street Improvements
PURPOSE: This project would maintain bridges within the City.
Strategic Plan Initiative: N/A
Strategic Plan Goal: Street Improvements
Strategic Plan Priority Area: 2. Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources that enhance the visual character of the City and supports quality neighborhoods
Strategic Plan Strategy: a) Enhance the City's overall visual character, maintain City assets and proactively reinvest in southwest Lake Forest.



PROJECT DESCRIPTION:
This project would address the bridge inspection repairs recommended by Caltrans, at City-owned bridges, which may include but not be limited to bridge surface treatment utilizing methacrylate, repairs to abutments due to surface water erosion and other general maintenance activities. The 2020 Caltrans Bridge Inspection Report recommends repairs on 4 of the 10 City-owned bridges.

PROJECT NUMBER/NAME: PW 2023-01 / Bridge Inspection Repairs
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: Street Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project is expected to have an insignificant impact on the operating budget.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
Land						\$ -
Planning/Design	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 90,000
Construction		\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 760,000
Total Estimate	\$ 50,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 850,000

Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
General Fund	\$ 50,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 850,000
						\$ -
						\$ -
Total Revenue	\$ 50,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 850,000

PROJECT NUMBER/NAME: PW 2025-02 / Trabuco Road Ascension Cemetery left-turn holding pocket

RESPONSIBLE DEPARTMENT: Engineering

CATEGORY: Traffic Improvements

PURPOSE: This project would promote improved traffic flow and safety.

Strategic Plan Initiative: SP#4

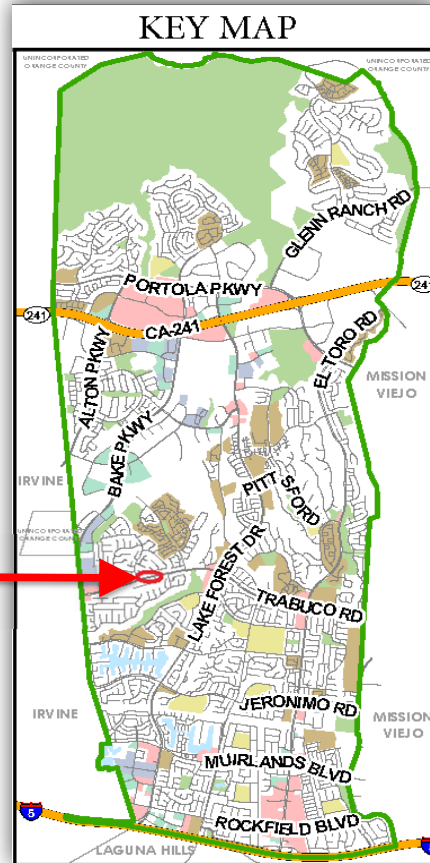
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.

Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation

Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



Project Location



PROJECT DESCRIPTION:
 This project will construct a left turn holding lane at the entrance/exit to Ascension Cemetery allowing drivers exiting the cemetery to make left turns in two steps and eliminating the need to wait for all lanes in both directions to clear at one time.

PROJECT NUMBER/NAME: PW 2025-02 / Trabuco Road Ascension Cemetery left-turn holding pocket

RESPONSIBLE DEPARTMENT: Engineering

CATEGORY: Traffic Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project is expected to have an insignificant impact on the operating budget.

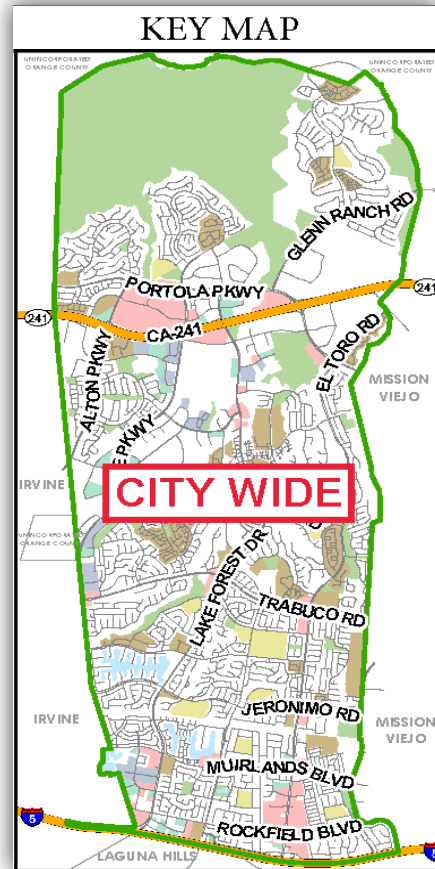
NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
Land						\$ -
Planning/Design						\$ -
Construction			\$ 350,000			\$ 350,000
Total Estimate	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000

Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
General Fund			\$ 350,000	\$ -		\$ 350,000
						\$ -
						\$ -
Total Revenue	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000

PROJECT NUMBER/NAME: PW 2023-02 / CDBG - Audible Pedestrian Signals
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: Traffic
PURPOSE: This project improves pedestrian mobility for the visually impaired.
Strategic Plan Initiative: SP#4
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation
Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



PROJECT DESCRIPTION:

This project would install Accessible Pedestrian Signals (“APS”) at various intersections. APS provides audible and tactile information about the WALK and DON’T WALK intervals at signalized intersections to assist the visually impaired to cross streets safely. At this time the intersections identified for these improvements are Lake Forest and Rockfield, Ridge Route and Muirlands, and El Toro and Raymond. Future intersections would be identified on an as needed basis.

PROJECT NUMBER/NAME: PW 2023-02 / CDBG - Audible Pedestrian Signals
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: Traffic

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project is expected to have an insignificant impact on the operating budget.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
Land						\$ -
Planning/Design	\$ 10,000					\$ 10,000
Construction	\$ 170,000					\$ 170,000
Total Estimate	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000

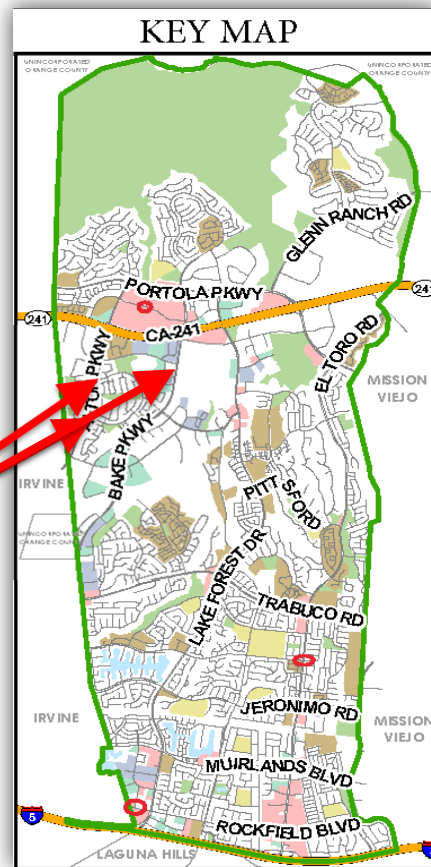
Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
CDBG	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000
						\$ -
						\$ -
Total Revenue	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000

PROJECT NUMBER/NAME: PW 2023-03 / Protective Permissive Left-Turn Project
RESPONSIBLE DEPARTMENT: Traffic
CATEGORY: Traffic Improvements
PURPOSE: This project would promote improved traffic flow and safety at these intersections.

Strategic Plan Initiative: SP#4
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation
Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



Protective/Permissive Intersections



PROJECT DESCRIPTION:

This project would install protective permissive left-turn phasing (PPLTP). The City previously installed PPLTP at the intersections of Towne Centre and Market Place and Rockfield and Centre Drive. PPLTP allows drivers to turn left with a protected green arrow as well as the ability to turn left on the green ball when there are sufficient gaps in the traffic.

The proposed intersections

- are:
- Alton Parkway & Monarch Boulevard – north-south along Monarch Boulevard
- Alton Parkway & Catalina – north-south along Catalina
- Bake Parkway & Towne Centre Drive – north-south along Towne Centre Drive
- Lake Forest Drive & Towne Centre Drive – north-south along Towne Centre Drive

The City will continue to monitor the existing PPLTP intersections and evaluate if an expansion of this traffic strategy is warranted for the additional locations.

PROJECT NUMBER/NAME: PW 2023-03 / Protective Permissive Left-Turn Project
RESPONSIBLE DEPARTMENT: Traffic
CATEGORY: Traffic Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide a reduction in traffic congestion, improvement in operations, enhancement of traffic signal infrastructure, which may help reduce retrofit, improvement, and signal maintenance operating costs.

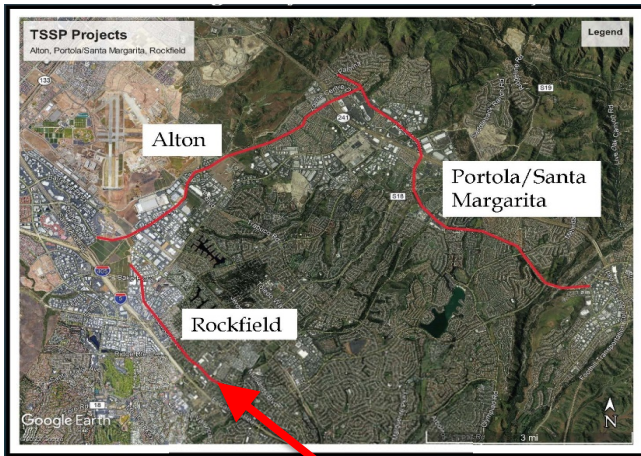
NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

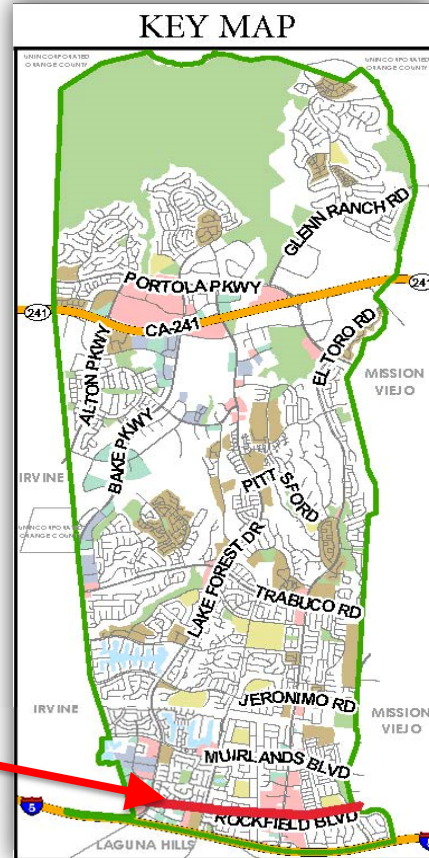
PROJECT ESTIMATE	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
Land						\$ -
Planning/Design	\$ 50,000					\$ 50,000
Construction	\$ 800,000	\$ -		\$ -		\$ 800,000
Total Estimate	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000

Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
General Fund	\$ 850,000	\$ -	\$ -	\$ -		\$ 850,000
						\$ -
						\$ -
Total Revenue	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000

PROJECT NUMBER/NAME: PW 2023-04 / Rockfield Traffic Signal Synchronization Program
RESPONSIBLE DEPARTMENT: Traffic
CATEGORY: Traffic Improvements
PURPOSE: This project would promote improved traffic flow and safety.
Strategic Plan Initiative: SP#5
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation
Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



Project Location



PROJECT DESCRIPTION:

The Rockfield Traffic Signal Synchronization Project (TSSP) would update traffic signal coordination timing and communication, in addition to other traffic signal hardware for the traffic signals on Rockfield from Irvine to Lake Forest. The City has 9 traffic signals on this corridor and the total estimated project cost for these signals are \$750,000. If the City receives funding, OCTA will pay 80% of the costs and the cities of Lake Forest and Irvine will pay the remaining 20% for the signals in their respective jurisdictions.

PROJECT NUMBER/NAME: PW 2023-04 / Rockfield Traffic Signal Synchronization Program
RESPONSIBLE DEPARTMENT: Traffic
CATEGORY: Traffic Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide a reduction in traffic congestion, improvement in operations, enhancement of traffic signal infrastructure, which may help reduce retrofit, improvement, and signal maintenance operating costs.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
Land						\$ -
Planning/Design						\$ -
Construction	\$ 150,000					\$ 150,000
Total Estimate	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
SCAQMD	\$ 150,000	\$ -				\$ 150,000
						\$ -
						\$ -
Total Revenue	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

PROJECT NUMBER/NAME: PW 2024-02 / Lake Forest Sports Park Existing Synthetic Field Replacement

RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Parks & Recreation Improvements

PURPOSE: This project would replace the synthetic turf at the existing Lake Forest Sports Park maintaining the City's park system.

Strategic Plan Initiative: SP#18

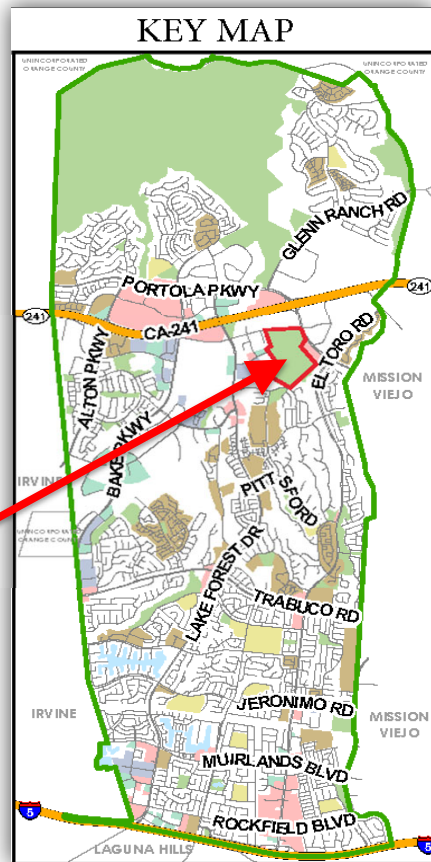
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.

Strategic Plan Priority Area: 2. Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources that enhance the visual character of the City and supports quality neighborhoods

Strategic Plan Strategy: b) Consistently invest in the City's park system.



Project Locations



PROJECT DESCRIPTION:
This project would replace the existing synthetic fields at the sports complex.

PROJECT NUMBER/NAME: PW 2024-02 / Lake Forest Sports Park Existing Synthetic Field Replacement

RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Parks & Recreation Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:
 There is no additional annual cost associated with this project.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
Land						\$ -
Planning/Design		\$ 100,000				\$ 100,000
Construction		\$ 1,100,000				\$ 1,100,000
Total Estimate	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,200,000

Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
General Fund		\$ 1,200,000	\$ -			\$ 1,200,000
						\$ -
						\$ -
Total Revenue	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,200,000

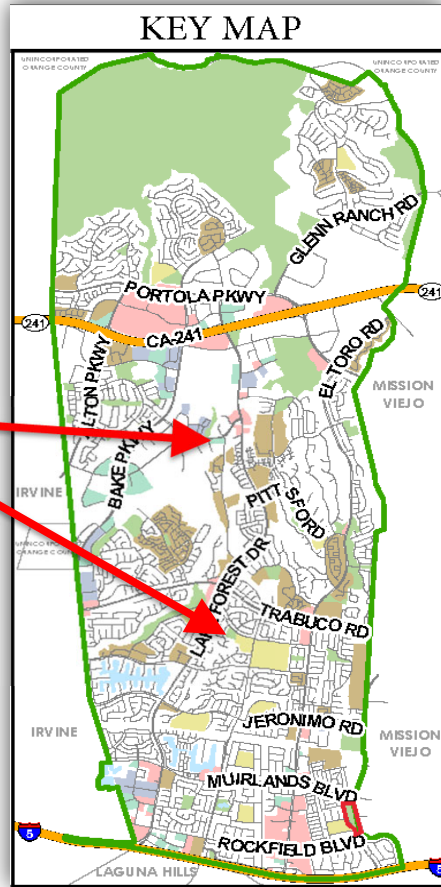
PROJECT NUMBER/NAME: PW 2023-06 / Neighborhood Park Renovations - Phase 3
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Park & Recreation Improvements
PURPOSE: This project would renovate existing parks enhancing the visual character of the City's park system.

Strategic Plan Initiative: SP#19
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 2. Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources that enhance the visual character of the City and supports quality neighborhoods

Strategic Plan Strategy: b) Consistently invest in the City's park system.



Project Location



PROJECT DESCRIPTION:
 This project would renovate Lake Forest Park and Nature Park.

PROJECT NUMBER/NAME: PW 2023-06 / Neighborhood Park Renovations - Phase 3
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Park & Recreation Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide preventive maintenance and/or rehabilitation, which would reduce annual maintenance costs over the life of the assets.

NO PRIOR YEAR FUNDING

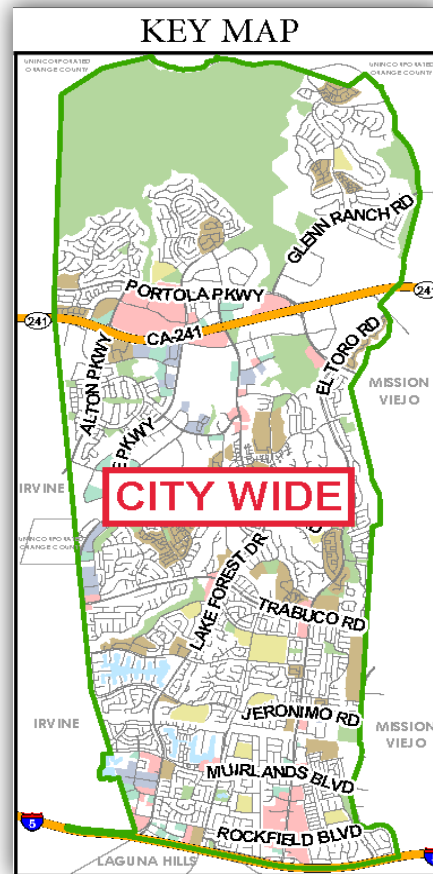
CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
Land						\$ -
Planning/Design	\$ 100,000					\$ 100,000
Construction		\$ 500,000				\$ 500,000
Total Estimate	\$ 100,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 600,000

Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
General Fund	\$ 100,000	\$ 500,000				\$ 600,000
						\$ -
						\$ -
Total Revenue	\$ 100,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 600,000

PROJECT NUMBER/NAME: PW 2023-07 / Environmental Tier 1 Improvements- Phase 11
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Environmental Improvements
PURPOSE: The project would help prevent pollutants from entering the drainage system and allow the debris to be more easily collected during street sweeping, helping to maintain an attractive city and prevent pollutants generated and transported at street level from entering the storm drain system that affects downstream water bodies.

Strategic Plan Initiative: N/A
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 2. Attractive: Investment and maintenance in public facilities, infrastructure, and natural resources that enhance the visual character of the City and supports quality neighborhoods
Strategic Plan Strategy: a) Enhance the City's overall visual character, maintain City assets and proactively reinvest in southwest Lake Forest.



PROJECT DESCRIPTION:
 Install catch basin Best Management Practices ("BMP") citywide. This project is a multi-phase project for catch basin retrofits under the OCTA grant program for the Environmental Tier 1 Improvements Program. This project is addressing requirements mandated by a pending statewide trash policy under development by the State Water Resources Control Board.

PROJECT NUMBER/NAME: PW 2023-07 / Environmental Tier 1 Improvements- Phase 11
RESPONSIBLE DEPARTMENT: Maintenance
CATEGORY: Environmental Improvements

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project is expected to have an insignificant impact on the operating budget.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

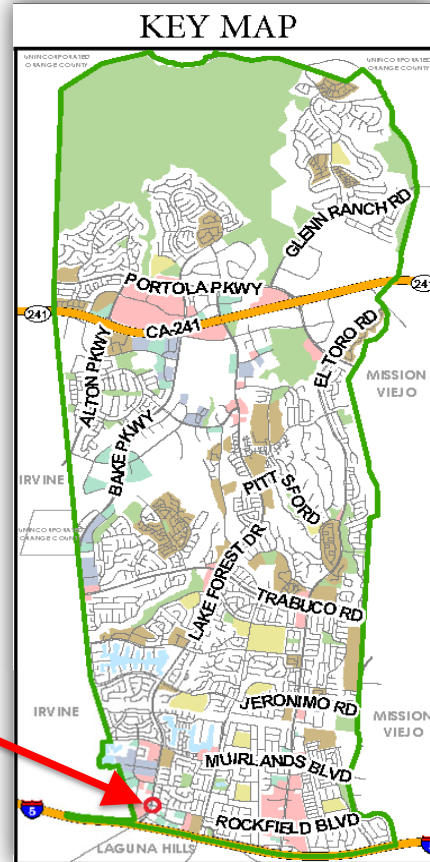
PROJECT ESTIMATE	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
Land						\$ -
Planning/Design						\$ -
Construction	\$ 133,500					\$ 133,500
Total Estimate	\$ 133,500	\$ -	\$ -	\$ -	\$ -	\$ 133,500

Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
Measure M2 CTFP						
Competitive Grant						
Funds (City CIP)	\$ 100,125	\$ -	\$ -	\$ -	\$ -	\$ 100,125
General Fund	\$ 33,375	\$ -	\$ -	\$ -	\$ -	\$ 33,375
						\$ -
Total Revenue	\$ 133,500	\$ -	\$ -	\$ -	\$ -	\$ 133,500

PROJECT NUMBER/NAME: PW 2025-03 / Lake Forest & Rockfield Restriping / Split Phase Signaling
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: LFTM
PURPOSE: This project would promote improved traffic flow and safety.
Strategic Plan Initiative: SP#1
Strategic Plan Goal: A. Our Livable City is well planned, attractive, and safe.
Strategic Plan Priority Area: 1. Well Planned: Purposeful direction in land use and transportation
Strategic Plan Strategy: a) Prioritize Initiatives to reduce traffic congestion, improve mobility and manage on-street parking.



Project Location



PROJECT DESCRIPTION:

This project re-stripes the northbound Rockfield Boulevard approach for two northbound left-turn lanes, one northbound left-through shared lane, and one northbound through lanes. Re-striping requires a modification of the traffic signal for split phased operation on the southbound and northbound Rockfield Boulevard approaches.

PROJECT NUMBER/NAME: PW 2025-03 / Lake Forest & Rockfield Restriping / Split Phase Signaling
RESPONSIBLE DEPARTMENT: Engineering
CATEGORY: LFTM

ESTIMATED ANNUAL COST IMPACT OF PROJECT ON CITY OPERATING BUDGET:

This project would provide a reduction in traffic congestion, improvement in operations, enhancement of traffic signal infrastructure, which may help reduce retrofit, improvement, and signal maintenance operating costs.

NO PRIOR YEAR FUNDING

CURRENT AND FUTURE FUNDING

PROJECT ESTIMATE	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
Land						\$ -
Planning/Design			\$ 11,000			\$ 11,000
Construction			\$ 63,000			\$ 63,000
Total Estimate	\$ -	\$ -	\$ 74,000	\$ -	\$ -	\$ 74,000

Funding Source	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	TOTAL
LFTM	\$ -	\$ -	\$ 74,000			\$ 74,000
						\$ -
						\$ -
Total Revenue	\$ -	\$ -	\$ 74,000	\$ -	\$ -	\$ 74,000

Financial Forecast



2021-2028 Proposed Financial Forecast - General Fund

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Amended FY 2020-21	Budget FY 2021-22	Budget FY 2022-23	Projection FY 2023-24	Projection FY 2024-25	Projection FY 2025-26	Projection FY 2026-27	Projection FY 2027-28
REVENUES:												
Taxes:												
Property Taxes:												
Secured	8,902,501	9,322,427	10,512,011	11,110,444	11,110,000	11,540,000	11,980,000	12,429,300	12,895,400	13,379,000	13,880,700	14,401,200
In Lieu of VLF	7,078,983	7,590,599	8,244,915	8,900,827	9,204,000	9,515,000	9,835,000	10,154,600	10,484,600	10,825,300	11,177,100	11,540,400
Other	669,157	733,062	740,357	704,104	727,000	727,000	727,000	727,000	727,000	727,000	727,000	727,000
Subtotal Property Taxes	16,650,641	17,646,088	19,497,283	20,715,375	21,041,000	21,782,000	22,542,000	23,310,900	24,107,000	24,931,300	25,784,800	26,668,600
Sales and Use Tax	15,639,790	16,051,061	17,104,605	15,588,270	15,750,000	17,500,000	18,200,000	18,746,000	19,308,400	19,887,700	20,484,300	21,098,800
Franchise Fees	2,293,682	2,445,253	2,595,278	2,423,539	2,526,000	2,577,000	2,629,000	2,655,300	2,681,900	2,708,700	2,735,800	2,763,200
Transient Occupancy Tax	3,775,297	3,809,393	3,670,842	2,922,220	2,100,000	2,500,000	3,100,000	3,255,000	3,417,800	3,588,700	3,768,100	3,956,500
Real Property Transfer Tax	737,101	1,083,030	665,276	677,625	800,000	600,000	600,000	600,000	600,000	450,000	450,000	450,000
Other Taxes	61,448	61,471	68,350	54,031	33,000	65,000	72,000	73,400	74,900	76,400	77,900	79,500
Subtotal Taxes	39,157,959	41,096,296	43,601,634	42,381,060	42,250,000	45,024,000	47,143,000	48,640,600	50,190,000	51,642,800	53,300,900	55,016,600
Licenses and Permits	4,143,620	2,896,694	1,911,831	2,395,798	2,354,000	2,386,000	1,916,000	1,916,000	826,000	826,000	826,000	826,000
Charges for Services	3,874,215	4,507,420	4,578,909	4,527,846	3,092,000	4,215,300	3,896,000	3,664,500	3,664,500	3,664,500	3,664,500	3,664,500
Intergovernmental	184,977	257,501	256,067	296,210	777,600	435,600	221,600	221,600	221,600	221,600	221,600	221,600
Use of Money and Property	428,170	1,163,479	2,878,744	1,697,430	733,000	383,000	383,000	400,000	400,000	400,000	400,000	400,000
Fines and Forfeitures	421,998	427,082	482,786	319,814	410,000	410,000	410,000	410,000	410,000	410,000	410,000	410,000
Developer Contribution Maintenance Fee					190,000	247,000	167,200	167,200	0	0	0	0
Other	220,514	227,778	1,174,007	602,459	107,500	107,500	107,500	206,200	206,200	206,200	206,200	206,200
TOTAL REVENUES	48,431,453	50,576,250	54,883,978	52,220,617	49,914,100	53,208,400	54,244,300	55,626,100	55,918,300	57,371,100	59,029,200	60,744,900
OPERATING EXPENDITURES												
Personnel:												
Full-time Salaries	6,117,603	5,929,008	6,403,993	6,912,851	6,108,200	6,440,700	6,676,700	6,943,800	7,221,600	7,510,500	7,810,900	8,123,300
Part-time Salaries	858,582	920,136	958,453	876,866	289,450	1,151,200	1,254,700	1,279,800	1,305,400	1,331,500	1,358,100	1,385,300
Retirement - Normal Service Cost	541,916	505,995	567,310	641,756	656,600	692,000	711,000	739,400	769,000	799,800	831,800	865,100
Retirement - Unfunded Liability	2,147	2,467,457	3,119	5,224	44,800	68,800	75,000	78,800	84,200	85,600	87,000	88,500
Other Benefits	1,167,197	1,182,566	1,256,153	1,367,701	1,205,300	1,257,800	1,272,600	1,298,100	1,324,100	1,350,600	1,377,600	1,405,200
Subtotal Personnel	8,687,445	11,005,162	9,189,028	9,804,398	8,304,350	9,610,500	9,990,000	10,339,900	10,704,300	11,078,000	11,465,400	11,867,400
Operations and Maintenance	6,344,098	6,839,645	6,928,878	6,178,092	5,353,150	6,868,500	7,309,350	7,528,600	7,754,500	7,987,100	8,226,700	8,473,500
Contract Services:												
Law Enforcement Contract	14,788,674	16,284,327	16,956,063	15,277,608	18,223,400	19,003,500	20,115,000	20,919,600	21,756,400	22,626,700	23,531,800	24,473,100
All Other	13,527,270	13,170,227	13,332,582	14,631,496	13,801,800	14,854,400	13,797,700	14,211,600	14,637,900	15,077,000	15,529,300	15,995,200
Subtotal Contract Services	28,315,944	29,454,554	30,288,645	29,909,104	32,025,200	33,857,900	33,912,700	35,131,200	36,394,300	37,703,700	39,061,100	40,468,300
Capital Outlay	133,911	111,335	187,480	94,934	261,900	883,000	162,600	152,600	152,600	152,600	152,600	152,600
TOTAL OPERATING EXPENDITURES	43,481,398	47,410,696	46,594,031	45,986,528	45,944,600	51,219,900	51,374,650	53,152,300	55,005,700	56,921,400	58,905,800	60,961,800
REVENUES LESS OPERATING EXPENDITURES	4,950,055	3,165,554	8,289,947	6,234,089	3,969,500	1,988,500	2,869,650	2,473,800	912,600	449,700	123,400	(216,900)
						0.039	0.056	0.047	0.017	0.008	0.002	(0.004)

APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard



and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.



Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.



Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.



Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.