



# City of Lake Forest 2023-2025 Operating Budget





# TABLE OF CONTENTS

<b>Introduction</b> .....	<b>6</b>
Public Officials and Leadership .....	7
Government Finance Officers Association Distinguished Budget Presentation Award .....	9
Transmittal Letter .....	11
2023-2025 Budget Readers' Guide .....	17
City Council .....	18
Community History .....	24
Demographics .....	26
Organization Chart .....	31
Fund Structure .....	32
Budgetary Basis and Accounting Principles .....	33
Financial Management and Budgetary Policy .....	34
Budget Development Process .....	35
<b>Budget Overview</b> .....	<b>39</b>
Executive Overview .....	40
Summary of Revenues, Expenditures, Transfers, and Fund Balances FY 2023-24 .....	50
Summary of Revenues, Expenditures, Transfers, and Fund Balances FY 2024-25 .....	51
Summary of Reserve Funds .....	52
Short-Term Factors .....	54
Priorities & Issues .....	55
Strategic Business Plan .....	56
Long-Range Financial Planning Overview .....	58
Personnel Changes .....	60
<b>Program Financial Summaries</b> .....	<b>63</b>
Summary of Expenditures and Revenues - All Programs .....	64
Legislative .....	77
City Council .....	80
Community Services Commission .....	83
Planning Commission .....	85
Traffic and Parking Commission .....	87
City Council Support .....	90
Elections .....	92
Management and Support .....	95
City Manager .....	98
City Clerk's Office .....	103
City Clerk .....	106
Records Management .....	108
Legal Services .....	110
Human Resources .....	112
Information Technology .....	115
Information Technology Operations .....	119
Information Technology Applications .....	122
Information Technology GIS .....	124



Audio-Visual .....	126
Finance .....	129
Financial Planning and Budget .....	132
Accounting and Payroll .....	134
Treasury .....	136
Purchasing .....	138
Risk Management .....	140
Fleet Services .....	142
Interdepartmental .....	144
Debt Service .....	146
Public Safety .....	147
Law Enforcement .....	150
Community Outreach .....	152
Animal Regulation .....	154
Streetlights .....	155
Emergency Preparedness .....	156
Crossing Guards .....	158
Infrastructure Maintenance Services .....	159
Infrastructure Maintenance Support .....	162
Street Maintenance Services .....	164
Parks Maintenance Services .....	167
Facilities Maintenance Services .....	171
Medians and Parkways Services .....	174
Slope and Open Space Management .....	176
Urban Forestry Management .....	178
Street Sweeping Services .....	180
Storm Drain Maintenance Services .....	181
Bus Shelter Operations .....	182
Planning, Engineering, Building and Safety .....	183
Community Development .....	186
Planning Support .....	190
Current Planning Services .....	192
Advanced Planning Services .....	194
Building and Safety Services .....	196
Community Preservation .....	198
Engineering and Inspection .....	201
Engineering Support .....	204
Engineering Services .....	206
Inspection Services .....	208
Transportation .....	211
Transportation Planning .....	214
Signal Maintenance Services .....	216
Traffic Operations .....	219
Traffic Safety .....	222
Environmental Services .....	225
Trash and Recycling Services .....	228
C&D Waste Reduction Recycling .....	230
Organic Waste Recycling .....	232
Beverage Waste Recycling .....	234

NPDES Stormwater Program .....	236
Culture, Leisure, and Recreation .....	239
Community Services Support .....	242
Community Events .....	244
Senior Center .....	246
Performing Arts Center .....	248
Community Center .....	251
Sports Park .....	254
Recreation Programming .....	256
Skate Park .....	258
Special Needs Programming .....	260
Community Vitality and Engagement .....	263
Communications and Marketing .....	267
Lake Forest TV .....	270
Economic Development .....	272
Affordable Housing .....	275
Housing Authority .....	276
Community Development Block Grant (CDBG) .....	278
Senior Mobility Program .....	278
Community Promotion .....	282
Lake Forest Academy .....	285
Community Emergency Response Team (CERT) .....	286
Sheriff's Team of Active Retired Seniors (STARS) .....	288
Explorers Program .....	290
Performing Arts Center Advisory .....	291
Senior Advisory .....	286
4th of July Committee .....	294
Volunteers in Parks .....	296
<b>Fund Summaries .....</b>	<b>297</b>
General Fund - Fund Group .....	298
General Fund Operating Fund .....	301
Capital Improvement Projects Fund .....	306
Infrastructure Reserve Fund .....	307
Neighborhood Park Reserve Fund .....	308
Special Revenue Fund Group .....	309
Low and Moderate Income Housing Asset Fund .....	311
Gas Tax Fund (HUTA) .....	312
Gas Tax Road Maintenance and Rehabilitation Account Fund (RMRA SB1) .....	314
South Coast Air Quality Management District Fund (SCAQMD) .....	315
Measure M2 Local Fair Share Fund .....	316
Measure M2 Senior Mobility Fund .....	317
Supplemental Law Enforcement Services Fund .....	318
Franchise Agreement Recycling Fund .....	319
Organics Waste Recycling Fund .....	320
Beverage Recycling Fund .....	321
Certified Access Specialist Fund (CASp) .....	322
Permanent Local Housing Allocation Program Fund .....	323
Community Development Block Grant Fund (CDBG) .....	324
Capital Projects Fund Group .....	325



Community Facilities Fees Fund .....	326
Park Development Fund .....	327
Lake Forest Traffic Mitigation Fund .....	328
Foothill Circulation Phasing Plan Fund .....	329
Meadows Traffic Improvements Fund .....	330
Affordable Housing Fund .....	331
<b>Supplemental Documents .....</b>	<b>333</b>
Financial Management and Budgetary Policy .....	334
Risk Reserve Analysis .....	335
Strategic Business Plan .....	336
Capital Improvement Plan .....	337
Master Financial Plan and Financial Forecast .....	338
<b>Appendix .....</b>	<b>347</b>
Glossary .....	348

---

# INTRODUCTION

---

# CITY OF LAKE FOREST 2023-2025 OPERATING BUDGET

## Elected Officials

Doug Cirbo, Mayor  
Mark Tetteimer, Mayor Pro Tem  
Robert Pequeño, Council Member  
Scott Voigts, Council Member  
Benjamin Yu, Council Member

## Community Services Commission

Loretta Herrin, Chair  
Kelly Gould, Vice Chair  
Tim Burton, Commissioner  
Margie Matsil, Commissioner  
Victor Scherr, Commissioner

## Planning Commission

Jolene Fuentes, Chair  
Jordan Villwock, Vice Chair  
Francisco Barajas, Commissioner  
Thomas Ludden, Commissioner  
Michael Stannard, Commissioner

## Traffic and Parking Commission

Vladimir Anderson, Commissioner  
Mark Armando, Commissioner  
Gerardo Camarena, Commissioner  
Jim Fouste, Commissioner  
Jim Richert, Commissioner

## City Staff

Debra Rose, City Manager  
Keith Neves, Assistant City Manager  
Sean McGovern, Deputy City Manager  
Matthew Richardson, City Attorney  
Lisa Berglund, City Clerk  
Kevin Shirah, Director of Finance/ City Treasurer  
Gayle Ackerman, Director of Community Development  
Tom Wheeler, Director of Public Works/ City Engineer  
Captain Christine Berryman, Chief of Police Services  
Baryic Hunter, Division Chief - Fire Services

This page left blank intentionally.





# Government Finance Officers Association Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Lake Forest for its biennial budget for the fiscal year beginning July 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

The budget document is reviewed by independent evaluators who score Lake Forest's budget communications against stringent checklists to ensure that all information is presented clearly and in sufficient detail to provide Lake Forest residents and stakeholders with a robust understanding of how public dollars are utilized.

This award is valid for a period of two years only. Staff believes the adopted biennial budget continues to conform to the award program requirements, and is submitting it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Lake Forest  
California**

For the Biennium Beginning

**July 01, 2021**

*Christopher P. Morill*

Executive Director

This page left blank intentionally.





# Transmittal Letter for the 2023-2025 Operating Budget

Debra Rose, City Manager

June 20, 2023

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 that 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 (Policy), the long-range fiscal perspective includes the development of a two-year Operating Budget, a seven-year Capital Improvement Plan, and a Master Financial Plan (MFP) with a seven-year Financial Forecast.

The above-described financial planning documents are prepared to ensure the City's financial integrity and strong financial condition. In developing these documents, staff ensured 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.

## 2023-2025 Operating Budget Overview

The City of Lake Forest 2023-2025 Operating Budget maintains municipal services at current levels. Total revenues are projected to be \$77.1 million in Fiscal Year 2023-24 and \$78.3 million in Fiscal Year 2024-25. Total expenditures are projected to be \$76.5 million in Fiscal Year 2023-24 and \$74.2 million in Fiscal Year 2024-25. 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.

### Summary of Fiscal Year 2023-24 Budgeted Expenditures by Fund

	Operating Budget (in millions)	Capital Budget (in millions)	Total (in millions)	% of Total
General Fund	\$ 59.6	\$ 3.1	\$ 62.7	82 %
Special Revenue Funds	\$ 4.3	\$ 4.8	\$ 9.1	12 %
Capital Projects Funds	\$ 0.0	\$ 4.7	\$ 4.7	6 %
Total	\$ 63.9	\$ 12.6	\$ 76.5	100 %

### Summary of Fiscal Year 2024-25 Budgeted Expenditures by Fund

	Operating Budget (in millions)	Capital Budget (in millions)	Total (in millions)	% of Total
General Fund	\$ 60.8	\$ 3.3	\$ 64.1	86 %
Special Revenue Funds	\$ 3.7	\$ 6.3	\$ 10.0	13 %
Capital Projects Funds	\$ 0.1	\$ 0.0	\$ 0.1	1 %
Total	\$ 64.6	\$ 9.6	\$ 74.2	100 %

## 2021-2023 Review

Due to prudent management of operating funds, the City continued to make significant strides in delivering several important projects. The City's Strategic Business Plan (Strategic Plan) serves as the primary driver for the prioritization of projects and integrates the vision of the community, anticipated needs of the City, and leadership of elected officials. The 2021-2028 Strategic Plan was approved on June 15, 2021. The Strategic Plan was developed through a comprehensive public engagement process that included residents, each commission, and the City Council. This engagement was carried out throughout the course of the 2021-2023 budget development process and informed budgetary decisions and priorities in the biennial budget. During the development process for each biennial budget, the Strategic Plan is revisited and updated to account for accomplished initiatives, updated priorities, and new initiatives identified through the comprehensive public engagement process.

The 2021-2028 Strategic Plan includes three major goals and 66 initiatives categorized under each of the three major goals. Each initiative facilitates progress towards one of the three Strategic Plan goals and helps identify the advances in the pursuit of these goals. For each of the three major goals, the City has completed and made significant progress on the Strategic Plan initiatives in 2021-2023. Some highlights for 2021-2023 include the following listed completed initiatives.

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

The City prioritized Goal A by improving residents' experience and interactions with the City and updating design standards and policies to reflect best practices and comply with state mandates. The City accomplished significant progress and continued investment in the well-planned projects and initiatives included in the 2021-2028 Capital Improvement Plan including park renovations at seven of the City's neighborhood parks, City-wide sidewalk improvements, and five traffic improvement projects. Additionally, the City invested in Automatic License Plate Reader System Cameras and an AM radio station to improve safety and methods of communication during emergency events and other incidents. Following the COVID-19 pandemic and the two wildfires in fall and winter 2020, improved education initiatives and emergency preparedness training remained top of mind for the City. In 2021-2023, the City continued to prioritize improving neighborhood conditions and retaining high quality shops and restaurants to complement the City's attractive housing communities. Through its various resident outreach initiatives and investment in city infrastructure and amenities, the City continues to position itself as an attractive and safe community in which residents can live, work, play, shop, and dine.

Notable accomplished initiatives under Goal A include:

- Achieved substantial progress on the Lake Forest Transportation Mitigation Program, Meadows Traffic Mitigation Program, Foothill Circulation Phasing Plan by completing infrastructure projects that increase mobility and reduce congestion.
- Achieved substantial progress on new traffic traffic and mobility projects implementing new approaches to traffic circulation and on traffic signal synchronization projects to improve traffic flow.
- Achieved substantial progress in projects with the objective of maintaining "Good" pavement condition of the City's roads and improving traffic safety through the installation of raised arterial medians.
- Procured and implemented parking permit system services to facilitate the issuing of parking permits and improve the resident experience.
- Updated design standards and development requirements to implement Mixed-Use land designations.
- Completed the Housing Element of the General Plan, providing an analysis of housing needs.
- Developed SB 1383 compliant mandatory food waste and commercial recycling program, providing organic waste collection services for all residents and businesses, conducting public outreach, and implementing additional policies and programs to facilitate compliance.
- Developed a public engagement plan related to the National CORE Mountain View affordable housing development.
- Developed a funding program to assist restaurants with economic recovery following the COVID-19 pandemic.
- Launched an interdepartmental task force to address neighborhood concerns identified in the January 2021 Community Satisfaction Survey.
- Achieved substantial progress in improvements to the Arbor Mini Parks and completing park enhancement projects throughout the City to continue to provide high quality park facilities for the community.
- Completed comprehensive assessment of lighting at City facilities to determine if LED retrofitting could provide cost savings and increase light coverage.
- Implemented an engagement plan for Community Choice Aggregation to determine interest in pursuing this energy option, leading to in-depth discussions and a community-driven decision.
- Launched Community Center Craft show and Art Fair.
- Expanded the use of City's Automatic License Plate Reader System Cameras to improve safety.
- Continued and improved public education and crime prevention initiatives, such as "Stay Safe Lake Forest", the Neighborhood Watch program, and the Business Watch program.
- Updated and launched the Lake Forest Leadership Academy.
- Established an AM radio station to communicate with residents during emergency events.
- Procured consultant services and produced a new comprehensive emergency management plan.

## Goal B - Our connected City is engaged, informed, and technologically current.

Major accomplishments under Goal B include leveraging new technologies to update various business processes and digitizing resources to better keep the community connected and optimize operations. In addition to several updates to the City's communication modalities and community events, the city continues to gather community feedback and prioritize resident engagement via initiatives like the Community Satisfaction survey and the Lake Forest Citizens' Leadership Academy program. Through the process of modernizing the City's financial management and accounting system, the City transitioned its accounting and budgeting structures to a program-based budget. As demonstrated in the 2023-2025 Operating Budget for the first time, a program-based budget organizes budget allocations and priorities by programs to illustrate the types of services and initiatives prioritized by the community and to easily see how many resources are dedicated to each program. Additionally, the City leveraged technology to gather data from city assets to create an inventory of the city's assets and begin planning for the City's future needs. The City's procurement and implementation of a new electronic document management system aims to improve current and future accessibility to City records. New technologies play a role in keeping residents connected to City services and in improving internal operations to overall improve services provided by the City.

Notable accomplished initiatives under Goal B include:

- Launched a new City Website.
- Hosted 2021 Fourth of July Fireworks Show and reinstated the Summer Concert Series.
- Launched Lake Forest TV and developed content to increase opportunities for residents to learn about the City's decision-making processes.
- Formed a Performing Arts Center Advisory Committee to advise the Community Services Commission, and build upon the use of the City's Performing Arts Center.
- Engaged the community and completed the redistricting process based upon the 2020 U.S. Census.
- Broadcast city commission meetings on LFTV, enabling residents to view proceedings on COX Channel 851
- Expanded the "Pop Up" City Hall events and promoted these regularly scheduled events in the Leaflet to increase resident outreach and participation.
- Conducted biennial Community Satisfaction Survey and utilized new technologies to perform ad hoc community surveys.
- Developed graduate, continuing studies version of the Lake Forest Citizens' Leadership Academy to promote continued engagement among academy participants.
- Completed an inventory and condition assessment of city-owned assets as a precursor to the development, adoption, and implementation of an Asset Management Plan.
- Procured and implemented a financial management system (ERP) to modernize financial practices.
- Procured and began implementing a new electronic document retention system to increase public access to City records.

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

Long-range planning and financial sustainability have been hallmarks of the City's prudent management of funds, previous growth, and latest accomplishments. Goal C reflects the continued prioritization of long-range planning and sustainability. In addition to prioritizing fiscally responsible policies such as an annual review of services that obligate at least 1% of the General Fund budget. The City also completed a comprehensive update to its purchasing and records retention policies. Updates to these guidelines incorporate the latest best practices, meet state and federal standards, and ensure fairness in city operations. The City also successfully implemented initiatives geared towards the attraction and retention of skilled and committed staff. These initiatives included the implementation of a telecommuting policy, the launch of an employee retention program, marketing efforts to recruit staff, and the completion of the City's biennial classification and compensation study. City efforts to plan for future staffing needs is a key component to planning for the long term and maintaining a practice of prudent management in a fast-changing social and economic environment.

Notable accomplished initiatives under Goal C include:

- Initiated an annual review of services that obligate at least 1% of the General Fund budget, analyzing major programs and managing future costs.
- Allocated federal funds provided through the American Rescue Plan Act (ARPA).
- Completed a comprehensive update to the City's Purchasing Policies and increased staff training to improve the management of contract services.
- Modernized the City's document retention policies and timelines.
- Implemented telecommuting policy with a performance measurement framework.
- Launched "THRIVE", an employee retention program, and an employee satisfaction survey in an effort to develop and retain skilled and committed staff.
- Produced "Join Team Lake Forest" recruitment video and campaign to market Lake Forest as an innovative and high-quality employer.
- Developed comprehensive succession plan that includes training, academy courses, and job shadowing.
- Implemented biennial classification and compensation study to assess the staffing needs of the organization and meet staffing needs with competitive compensation plans.

We are pleased to highlight these few programs and projects conducted during Fiscal Years 2021-2022 and 2022-23. As we close the City's first biennial budget term, staff is proud and pleased to share all of the accomplishments and high-quality services provided in 2021-2023 and looks forward to the future goals outlined in each of the program summaries under the Program Financial Summaries section of the budget.

## 2023-2025 Operating Budget

The City will continue its fiscally conservative approach to budgeting ongoing operations and capital improvement projects.

### Revenues

Total revenues for all funds are projected to be \$77.1 million for FY 2023-24 and \$78.3 million for FY 2024-25. General Fund revenue is projected to be \$63.3 million in FY 2023-24 and \$65.3 million in FY 2024-25, of which 80% is comprised of property, sales and use, and transient occupancy tax revenue. Property tax revenue is expected to grow 5% and 6% in FY 2023-24 and FY 2024-25 respectively. Sales and use tax revenue is expected to grow 4% in FY 2023-24 and 2% in FY 2024-25. Projections for both revenue sources are based on consultant projections. Transient occupancy tax (TOT) revenue is expected to increase by 22% in FY 2023-24, with estimates based on current TOT receipts in FY 2022-23, and 2% in FY 2024-25. 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.

For a more detailed discussion of the revenue received by the City, projections, and assumptions, as well as individual estimates by category and fund, please see the Summary of Financial Reserve Funds, Risk Reserve Analysis, and the Master Financial Plan section of this budget document.

### Expenditures

The 2023-2025 Operating Budget includes budgeted operating expenditures and funding for the Capital Improvement Plan (CIP) projects in Fiscal Year 2023-2024 (FY 2023-24) and Fiscal Year 2024-25 (FY 2024-25).

#### Operating Expenditures

The operating budget for all funds is \$59.6 million in FY 2023-24. Overall, the FY 2023-24 budget for operating expenditures includes an increase of \$3.6 million, or 6.4% over the FY 2022-23 amended budget. This increase is in part driven by increases in contractual services, an increase in the City's law enforcement contract, and increases in total personnel costs. Contractual services are expected to increase \$1.3 million, or 6% in FY 2023-24 over the FY 2022-23 amended operating budget. This is largely due to increasing rates and rising contract costs for ongoing services. Contractual services account for 39% of total General Fund expenditures in FY 2023-24. The City's law enforcement contract with the Orange County Sheriffs Department (OCSD) is expected to increase \$0.8 million, or 4% in FY 2023-24 over the FY 2022-23 amended operating budget. This increase includes an estimated 8% increase in OCSD personnel costs in FY 2023-24. The law enforcement contract makes up 35% of total General Fund expenditures and 47% of total General Fund contract services in FY 2023-24 when all contract services are combined. Personnel services include all salaries, wages, and benefits. Personnel services are expected to increase \$1.4 million, or 14% in FY 2023-24 over the FY 2022-23 amended operating budget. The budget includes the addition of three positions to meet city service needs.

The operating budget for all funds is \$60.8 million in FY 2024-25. Overall, the FY 2024-25 budget for operating expenditures includes an increase of \$1.2 million, or 2% over the FY 2023-24 budget. This increase is in part driven by an increase in the City's law enforcement contract and increases in total personnel costs. Contractual services continue to make up the largest portion of the operating budget at about 39% of total General Fund expenditures and are expected to decrease \$0.5 million or less than 1% from the FY 2023-24 budget. As most contracts are structured as multi-year agreements with fixed amounts over the multi-year contract period, this limits the growth of some contractual rates. Completion of one-time initiatives that utilize contractual services may also limit growth in contractual services or cause slight decreases from year to year. The City's law enforcement contract with the OCSD is expected to increase \$1.2 million, or 6% in FY 2024-25 over the FY 2023-24 operating budget. This anticipated change would bring the law enforcement contract to make up 36% of total General Fund expenditures and 48% of total General Fund contract services in FY 2024-25 when all contract services are combined. Personnel services include all salaries, wages, and benefits. Personnel services are expected to increase \$0.6 million, or 5% in FY 2024-25 over the FY 2023-24 operating budget. The budget includes the addition of one position in FY 2024-25 to meet city service needs.

In addition to the impact of these general trends and increases, the City has identified strategic goals and incorporated funding for these initiatives in the 2023-2025 Operating Budget. Several of these goals arose out of the City's robust public engagement efforts and Community Satisfaction Survey. Notable high impact initiatives include:

- Addressing homelessness via the launch of a pilot "gap" housing program and the addition of a Community Outreach Coordinator as included in the added positions in FY 2023-24.
- Reducing traffic congestion through capital improvement projects that achieve traffic signal synchronization, mitigate traffic impacts, and create left-turn pockets.
- Updating zoning regulations through a Commercial Property Alignment Study.
- Maintaining and improving public safety by expanding the use of automatic license plate reader cameras, developing an emergency notification strategy, and developing neighborhood-based emergency management teams.
- Expanding recreation program offerings by conducting a Pickleball Court Study, seeking further community input via focus groups, and inaugurating new community events.
- Attracting new restaurants and businesses by conducting a Shopping Center Study and furthering Strategic Economic Investment Program initiatives.
- Revitalizing outdated areas in the City through Commercial Property Alignment and Shopping Center studies, and continuing neighborhood improvement efforts.
- Promoting Lake Forest Businesses through hotel marketing campaigns, Strategic Economic Investment Program initiatives, and reinstating a revamped version of the Taste of Lake Forest.

Funding for these goals and initiatives, among other Strategic Business Plan ("Strategic Plan") initiatives, are included in the 2023-2025 Operating Budget and are further discussed in the 2023 update to the strategic plan and in the Program Financial Summaries section of the budget.

As Lake Forest continues its transition to a maintenance city, city goals and priorities shift towards improving the quality of life and current service offerings, improving technologies, and planning the city's financial future. In addition to the Strategic Plan, a discussion of Short-Term Factors and Priorities and Issues is included in the Budget Overview section to consider the City's current concerns and priorities in greater depth.

### **Capital Improvement Plan**

The 2023-2025 budget cycle of the 2023-2030 Capital Improvement Plan (CIP) includes 34 projects, totaling \$22 million in infrastructure investment. CIP projects are designed to improve safety, ameliorate traffic flow, repair or improve facilities and amenities, and sustain the roadway network. These projects include one environmental project, sixteen park improvement projects, eight street projects, and nine traffic projects, in addition to thirteen ongoing projects that were previously approved by the City Council.

In progress projects include:

- Lake Forest Traffic Mitigation improvements;
- El Toro Raised Medians;
- Street resurfacing throughout the city;
- New street name signs;
- Park Gazebo repairs;
- Portola Park lighting improvements; and,
- Vintage Park improvements.

Capital Improvement Projects for 2023-2025 include the following Park projects:

- Renovations to the Lake Forest Sports Park (LFSP) Recreation Center and LFSP synthetic field turf replacements;
- Etnies Skate Park Improvements including main building renovations and the resurfacing/ remodeling of skateable terrain;
- Additional neighborhood park renovations for the Nature Park, Lake Forest Park, Cavanaugh Park, Peachwood Park, and Vintage Park;
- Heroes Park sport fields renovations;
- Citywide Park Restroom Painting and Renovations;
- Foothill Ranch Box Lacrosse Rink Installation;
- Pickleball Court Analysis and Court Installation; and,
- Barker Ranch Dog Park Synthetic Turf Replacement.

Capital Improvement Projects for 2023-2025 include the following Traffic projects:

- Lake Forest Transportation Mitigation projects;
- Foothill Circulation Phasing Plan (FCPP) projects;
- Installation of Audible Pedestrian Signals; and,
- Traffic synchronization projects at Bake/Rockfield Boulevard and Trabuco/ Irvine Boulevard.

Capital Improvement Projects for 2023-2025 include the following Street projects:

- Street Resurfacing and Slurry Seal Projects; and,

- ADA Ramp Improvements, Phase 15.

The Capital Improvement Projects for 2023-2025 also includes one Environmental project for Aliso Creek Drainage Improvements.

## Fund Balances

A Summary of Revenues, Expenditures, Transfers and Fund Balances for each fiscal year in the 2023-2025 Operating budget can be found in the Budget Overview section of this budget book.

Additionally, staff prepared the General Fund Reserve Risk Analysis per the Risk Based Reserve Policy. The Target Reserve Level is \$56.6 million. General Fund reserves will remain fully funded. For a more detailed discussion of City projections, assumptions, and estimates, please see the Summary of Financial Reserve Funds in the Budget Overview Section and Risk Reserve Analysis in the Supplemental Documents section.

## Long Range Financial Planning

The City's Long range Master Financial Plan (MFP) has been developed and is included in this budget book in the Supplemental Document section. The MFP contains a seven-year General Fund Revenue forecast and expenditure plan which projects revenues, operating expenditures, transfers, funding available for capital projects, and projected reserve balances for the General Fund. Looking forward, the MFP projection reflects the level of General Fund revenues necessary to maintain operating programs and services at current levels.

The 2023-2030 Financial Forecast maintains a balanced operating budget for the upcoming five fiscal years beyond the current budget cycle. Over the projection period, the accumulated projected operating surplus is approximately \$16.8 million. 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 Reserve Analysis. Staff will continue to work diligently to monitor ongoing revenue and expenditures and make whatever budgetary changes are necessary in order to maintain a balanced budget while keeping General Fund reserves at or above the City Council determined target level.

## Conclusion

Throughout its history, the City of Lake Forest has earned a strong reputation for solid conservative fiscal planning. In FY 2021-22 and FY 2022-23, this philosophy has proven to be an effective tool in continuing to maintain service levels, address strategic priorities, and plan for the future.

The budget for 2023-2025 successfully maintains a level of service and programs that are important to the community and addresses the priority of the City Council. I wish to thank City staff for their time and effort in developing a balanced budget for 2023-2025. The City's forward thinking, strategic planning, and attention to detail in the delivery of daily public services continue to be hallmarks of its pragmatic approach to local governance, which will allow the City to continue providing the high quality of life expected from our community.

Sincerely,



Debra Rose  
City Manager



# 2023-2025 Budget Readers' Guide

An agency's budget serves several distinct purposes: as a document reflecting City Council policies and priorities, as a communication tool presenting to residents the various services provided and how much those services cost, and as a financial management and planning tool for City management and staff to use in guiding spending decisions. The City of Lake Forest prepares a two-year budget for City Council adoption with the first year beginning in odd-numbered calendar years.

## Introduction

The purpose of the introduction is to provide an overview and background of the city, introduce the structure of the budget, outline financial policies, and describe the budget development process. This introduction section includes background on the city's leadership and history, a demographic overview, the City's organizational chart, fund structure information, overview of budgetary and accounting principles, overview of financial policies, and an overview of the budget development process.

## Budget Overview

This section provides a robust overview of the city's current financial position, an overview of budgeted revenues and expenditures, a summary of personnel, the city's top priorities and considerations in developing the 2023-2025 Operating Budget, an overview of the City's Strategic Business Plan (Strategic Plan), and summary of the Master Financial Plan (MFP).

## Program Financial Summaries

The City of Lake Forest prepares a "program" budget. The program budget organizes functions by program area and assists in clearly and effectively communicating the city's service and spending priorities.

The Program Financial Summaries section contains the breakdown of the 2023-2025 Operating Budget by program area and program. Programs are organized into nine program areas which identify major services provided by the City:

- Legislative
- Management and Support
- Public Safety
- Infrastructure Maintenance Services
- Planning, Engineering, Building and Safety
- Transportation
- Environmental Services
- Culture, Leisure, and Recreation
- Community Vitality and Engagement

Program budgets are grouped by program areas and include organizational charts and information about the department responsible for each program or program area. Program financial summary pages contain the description of each program, a list of strategic plan initiatives and goals accomplished during the current budget cycle, and the initiatives and goals for the 2023-2025 budget cycle as they may apply to each program. The objectives, accomplishments and performance measures are each tied to one or more initiatives from the City's Strategic Business Plan (Strategic Plan). Each program budget is summarized into twenty possible expenditure categories. Each program summary also includes funding sources and personnel information.

## Fund Summaries

The Fund Summaries section presents both summarized and detailed information about revenue sources and projected expenditures by fund and by fund grouping.

## Supplemental Documents

This section includes items intended to assist the reader in further understanding the City of Lake Forest and the budget document. Included in this section are the Financial Management and Budgetary Policy, the Risk Reserve Analysis, the Strategic Plan, the Capital Improvement Plan, and the Master Financial Plan with the city's seven-year financial forecast. Whereas, the Introduction and Budget Overview sections incorporate assumptions and information from these plans and analysis to assist in understanding the program financial summaries, this section includes the complete plans and analyses to review projections, assumptions, and goals in more detail.

## 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 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 Cañada Financing Authority.

## Mayor 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 the 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).

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 5<sup>th</sup> and 6<sup>th</sup> 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.

# Mayor Pro Tem Mark Tetterer

**Re-elected November 2022**  
**Term Expires November 2026**

## **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 10<sup>th</sup> 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."



## Council Member 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 Scott Voigts

**Re-Elected 2022**

**Term Expires November 2026**

### **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 in which 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. It has not slowed him down though.

He is active in his church, O.C. Chambers of Commerce, and the O.C. Central Committee. In addition, Scott has served on the California League of Cities Revenue and Tax Committee and the TCA Toll Operations Committee, which he has been Chairing since 2010. Scott is also very honored to work as a District director to Orange County supervisor Donald P. Wagner, Third District.

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."*



## Council Member Benjamin Yu



**Elected November 2022**

**Term Expires November 2026**

### **District 2 Representative**

Benjamin Yu was born in the Liaoning Province of mainland China, immigrated to the United States with his mother in the late 90s, and grew up in Elmhurst, NY. He is an ethnic Chinese of Manchu origin. In 2000, Benjamin was baptised at the Reformed Church of Newtown, one of the NYC historical landmarks.

The 9/11 terrorist attack occurred while Benjamin was working for a firm on Wall Street and attending college full-time at night. He set aside his career to enlist in the US Army. His service brought him across the continental United States. A disabled veteran for his injuries incurred in the line of duty, Benjamin has been a strong advocate for veteran issues since then. He is a life member of Disabled American Veterans and a member of the American Legion.

Later on, he worked as a defense contractor in Pacific Northwest, where he returned to college with GI Bill. In 2016, he relocated to Lake Forest for a better quality of life and its proximity to Saddleback Church.

Benjamin is an entrepreneur who deeply cares and generously gives back to his communities. His business experience centers on transcontinental business development, hospitality, and investment.

In addition to his business career and military service, his recent community work includes board member, Baker Ranch Homeowner Association, 2018-2022; commissioner, City of Lake Forest Traffic & Parking Commission, 2018-2022; member, Lake Forest Chamber of Commerce, 2017 - present; board member, Bristol Bates Foundation, 2022 - present; board member, Rotary 5320 OC-LA, 2022 - present; advisory board member, Securing Life.

*Benjamin's statement: "A poor teenage immigrant from a humbled neighborhood in Queens, New York, I had the freedom and opportunities to find my Lord, serve my country, and give back to my city. My faith is my guiding star to living the journey of my American Dream and the passion to serve my community. I'm thrilled to make our neighborhoods more inclusive, accessible, and affordable. Together, we will make it the best place to live, work and play while maintaining our small town's quality of life."*

## 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 all ages. The city features 32 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.

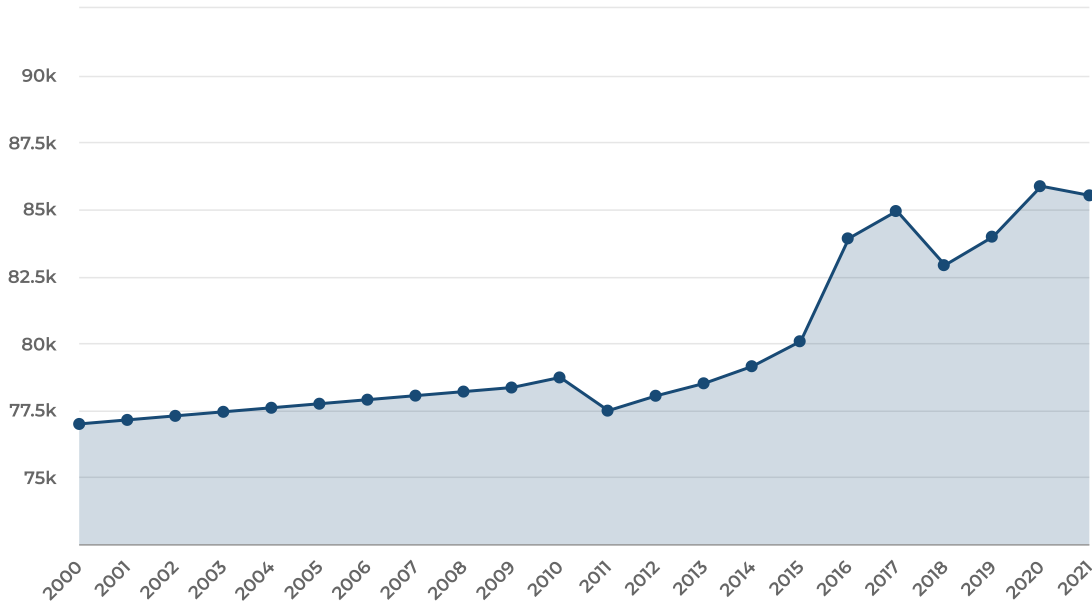
The official City flower -- Purple Statice (Limonium), City bird -- hummingbird, and City song -- "Beautiful City" by Steven Swartz, clearly acknowledge that Lake Forest is a beautiful city where "Remember the Past -- Challenge the Future" is more than just a slogan as we embrace the opportunities of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

# Population Overview



TOTAL POPULATION

**85,516**



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



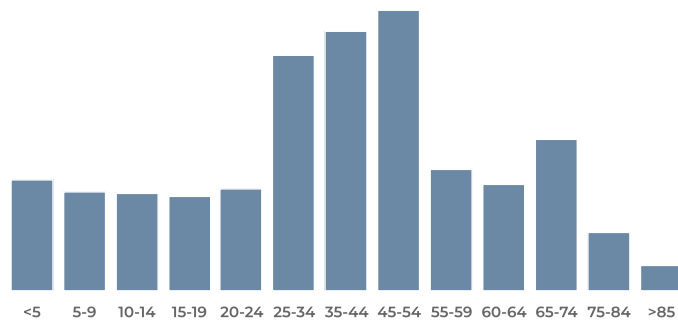
DAYTIME POPULATION

**81,833**

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 5-year estimates

## POPULATION BY AGE GROUP



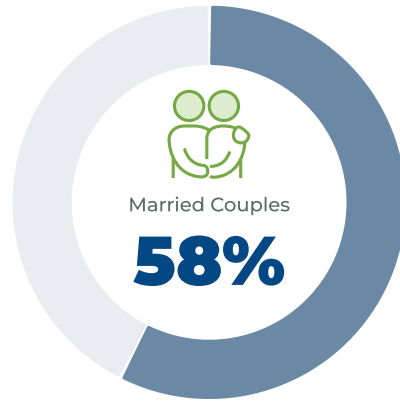
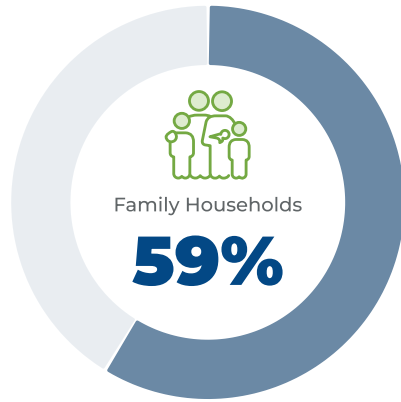
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

\* Data Source: American Community Survey 5-year estimates

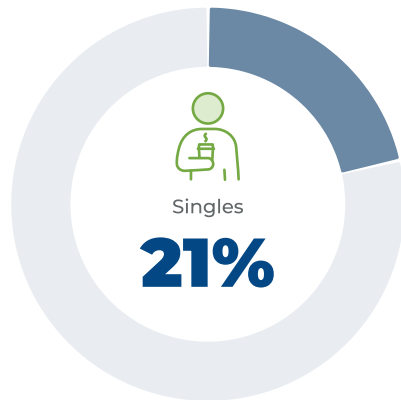
# Household Analysis

TOTAL HOUSEHOLDS  
**29,870**

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.



**▲ 16%**  
higher than state average

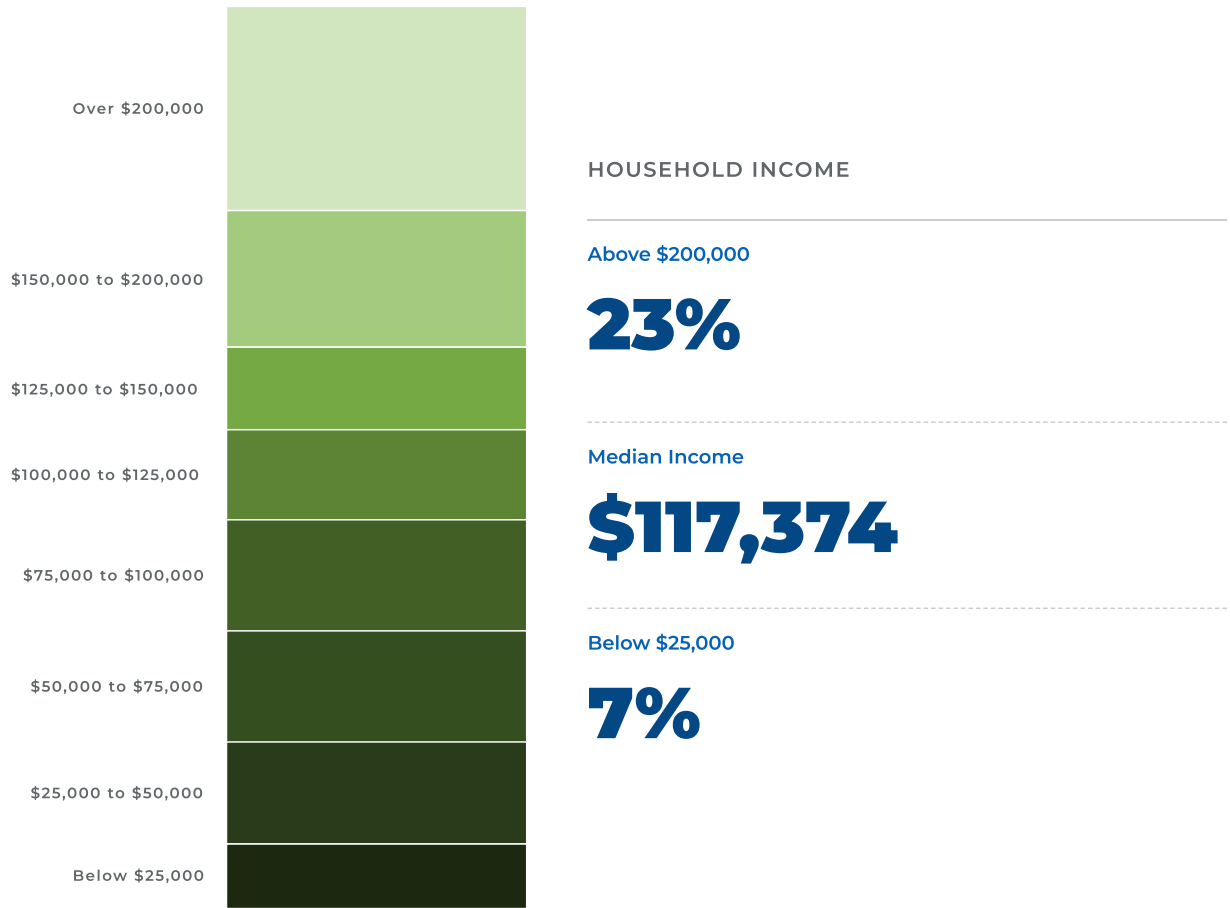


**▼ 11%**  
lower than state average

*\* Data Source: American Community Survey 5-year estimates*

# 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.



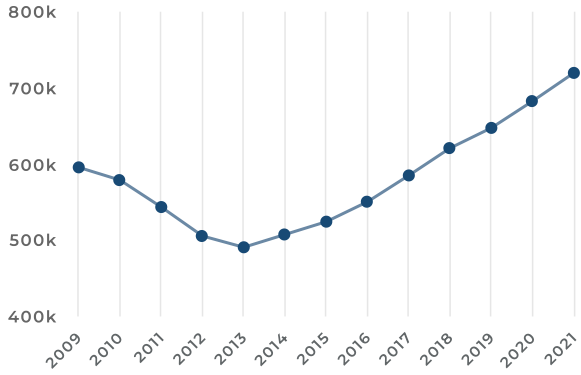
\* Data Source: American Community Survey 5-year estimates

# Housing Overview



2021 MEDIAN HOME VALUE

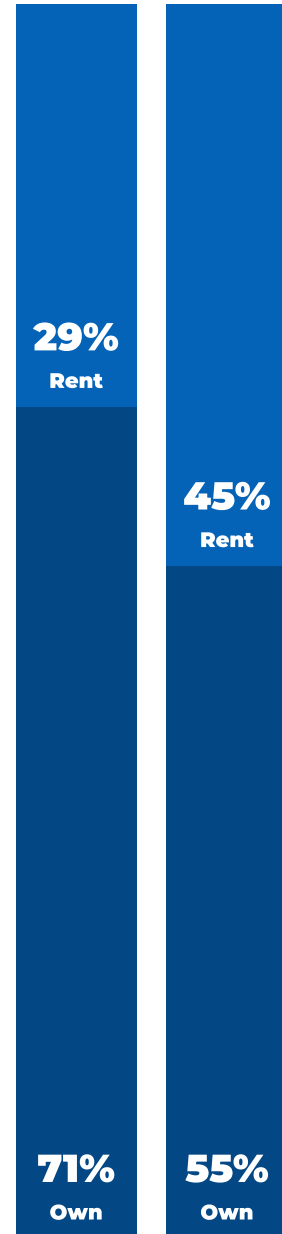
**\$719,700**



\* Data Source: 2021 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.

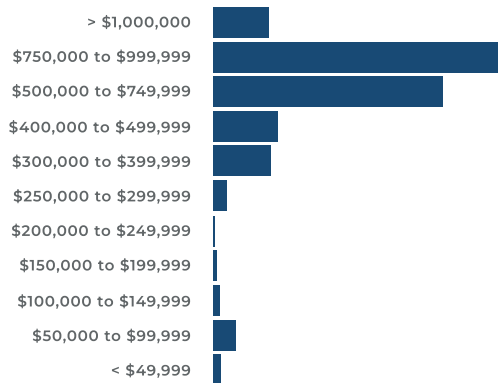
## HOME OWNERS VS RENTERS

Lake Forest State Avg.



\* Data Source: 2021 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

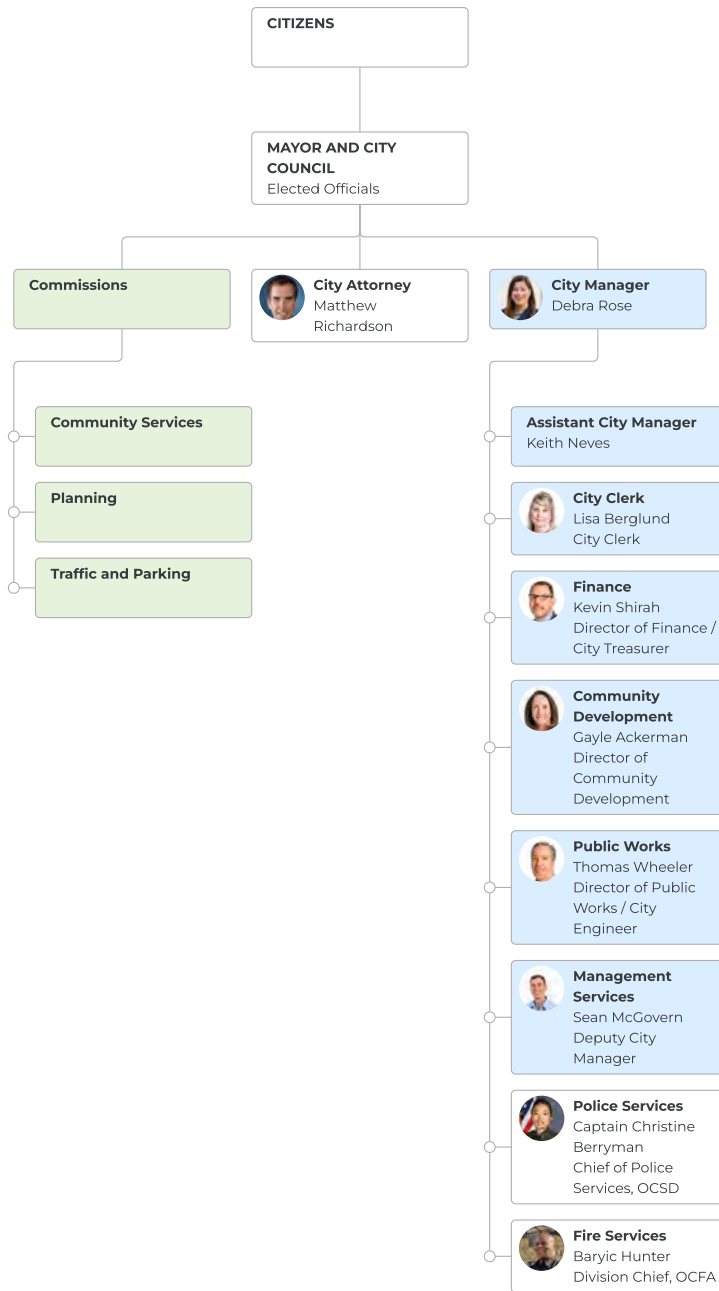


\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

This page left blank intentionally.



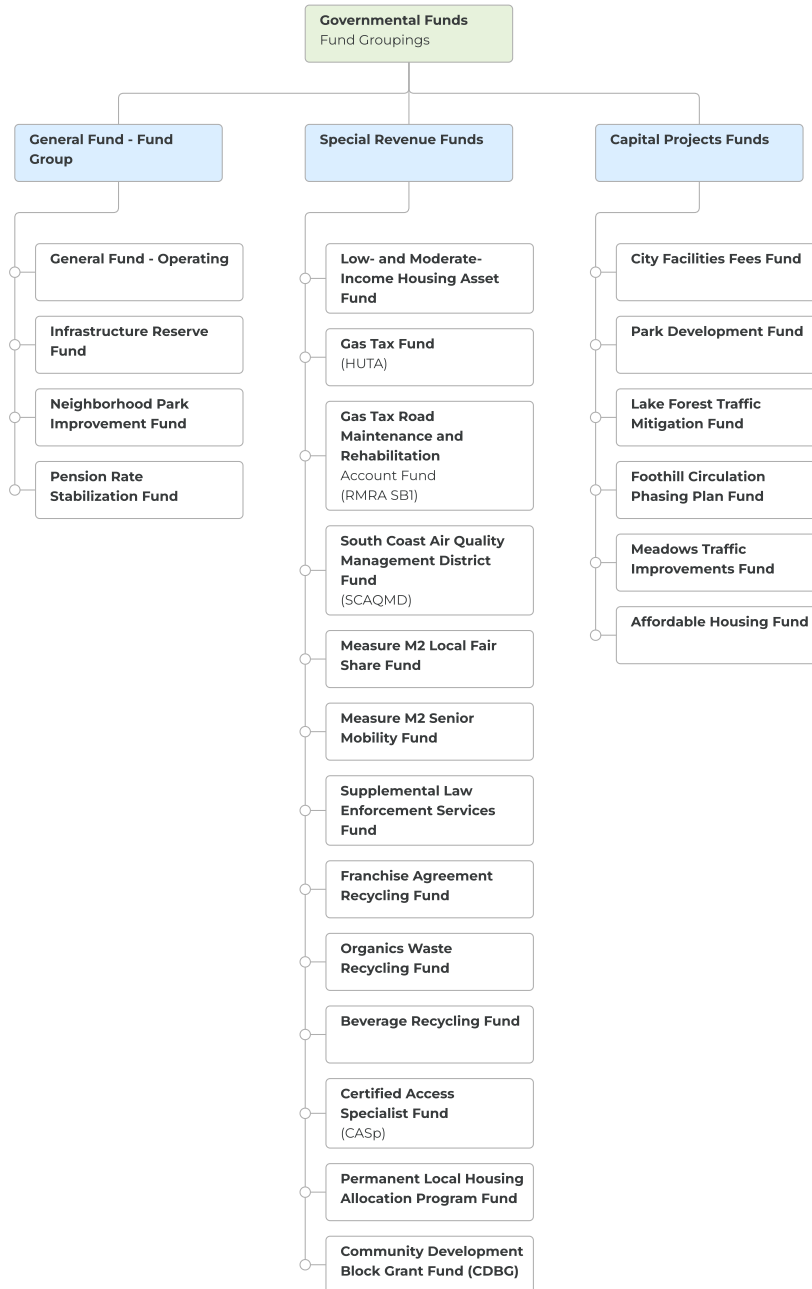
# Organization Chart



# 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 Financial Management and Budgetary policy during each budget development process.

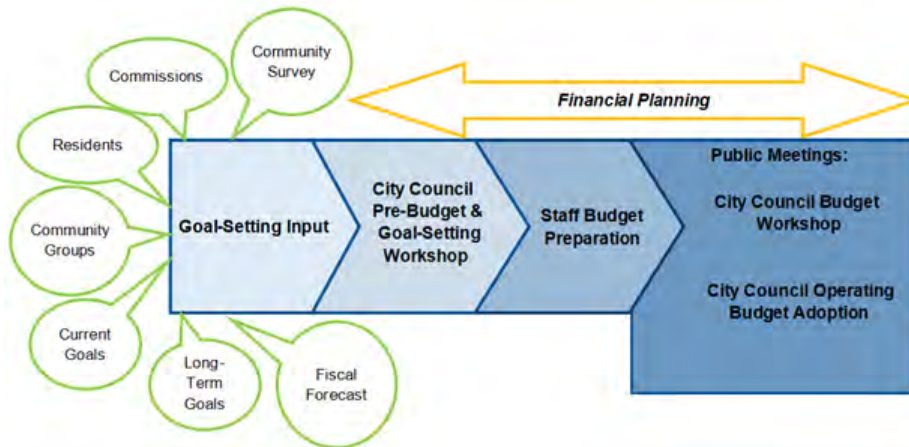
The City of Lake Forest Financial Management and Budgetary Policy establishes guidance for the following components of governance and financial functions:

- 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 last reviewed and adopted June 6, 2023 and is incorporated into the 2023-2025 Operating Budget Book as a Supplemental Document.

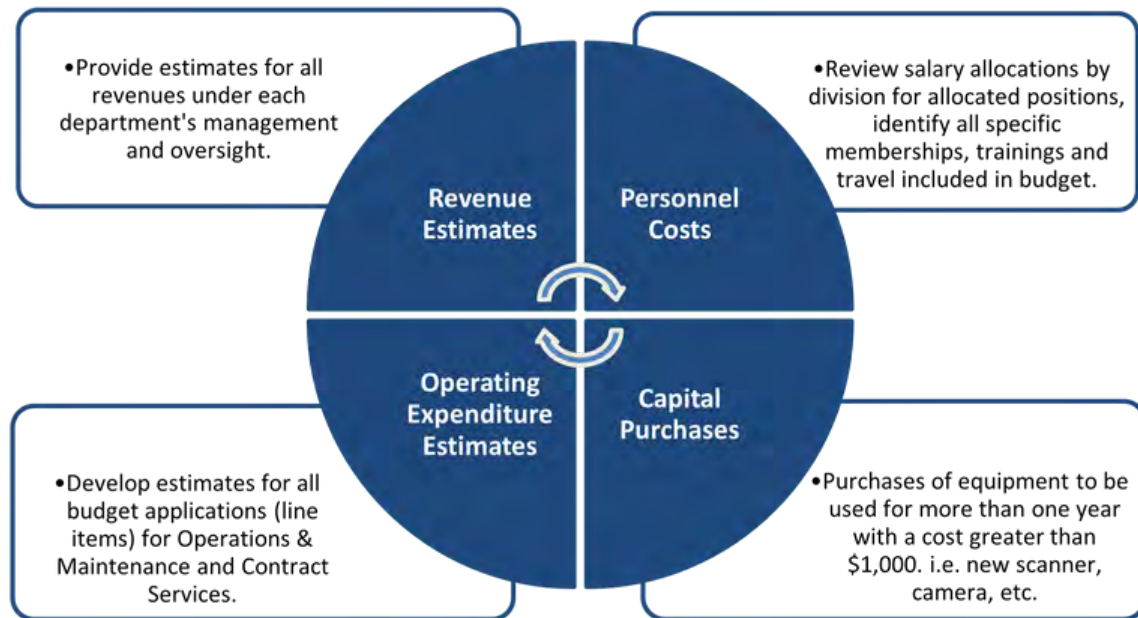
## Budget Development Process

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 Commissions and City Council in identifying meaningful goals for the two-year operating budget.



## Components of Developing the Budget

In the process of developing the 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.



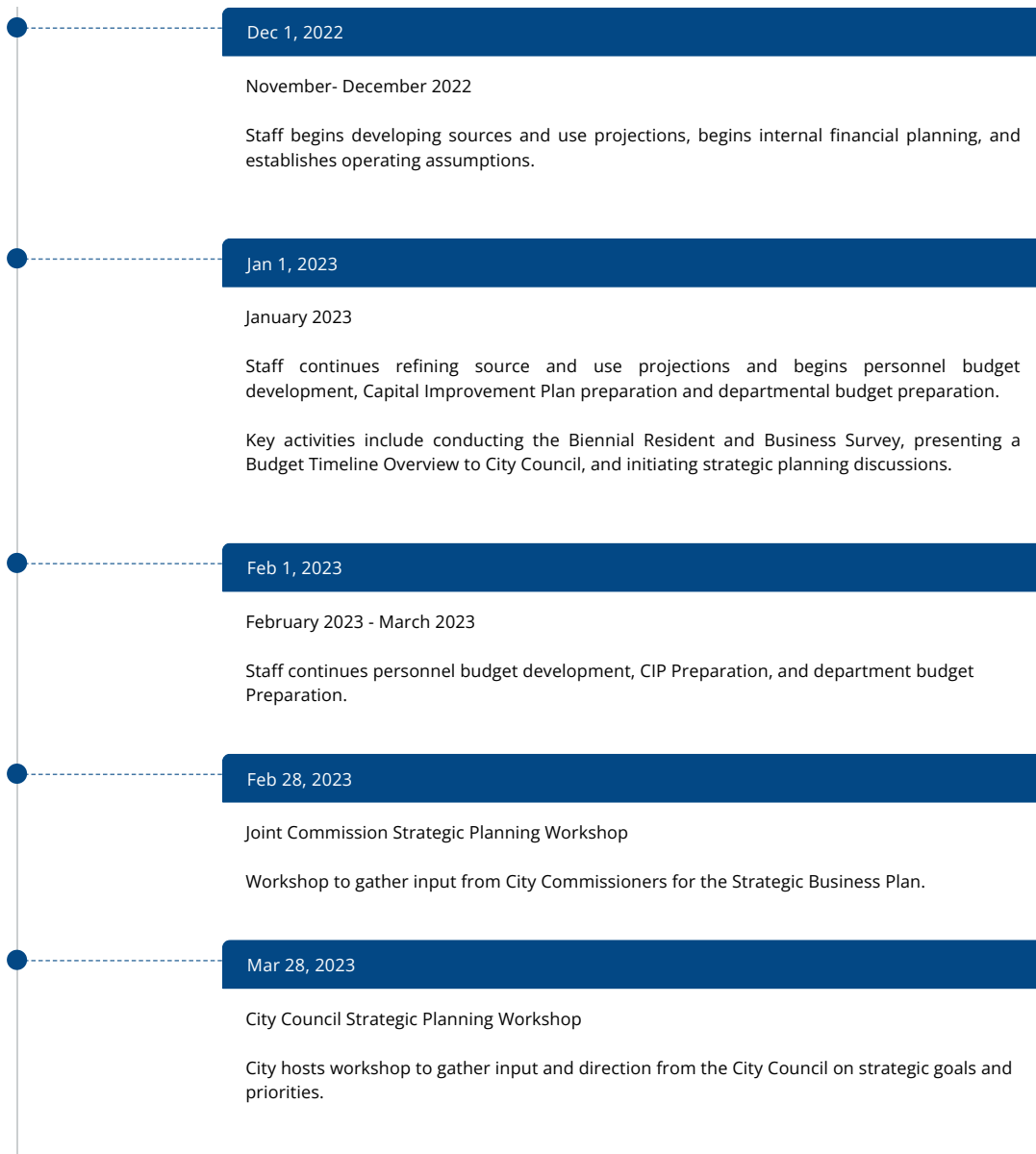
# Budget Development Timeline

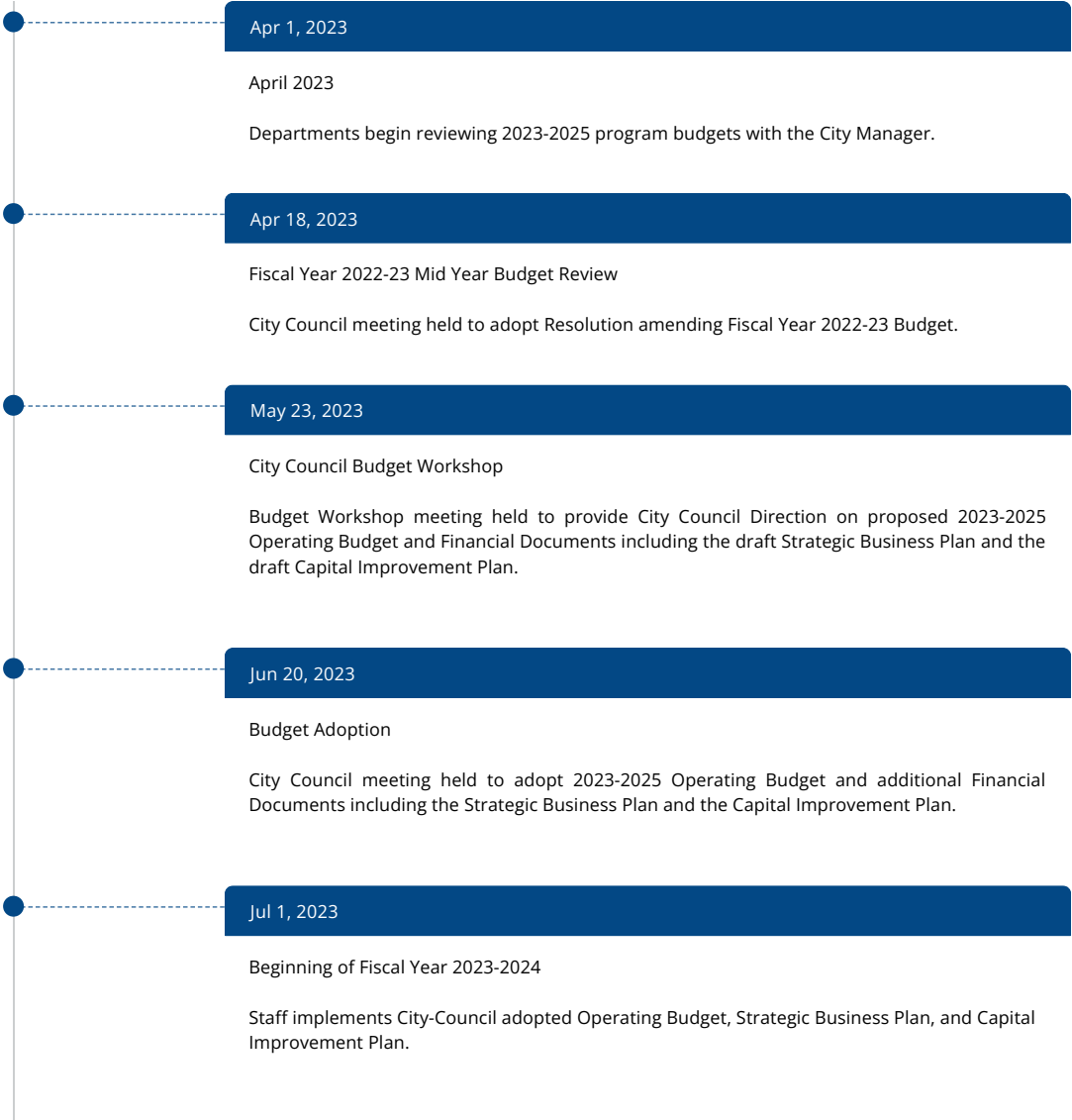
Following the gathering of public input and the initial stages of identifying the city's strategic priorities and issues, city staff begins the process of drafting a proposed budget and presents the budget to the City Council for adoption prior to June 30th in odd numbered years.

During the June 20, 2023 City Council Meeting, the City Council would adopt a resolution approving a budget for 2023-2025, appropriating funds for Fiscal Year 2023-24 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 20, 2023 would also adopt the 2023-2030 Strategic Business Plan, the 2023-2030 Capital Improvement Plan, the General Fund Reserve Risk Analysis, and the 2023-2030 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.





This page left blank intentionally.



---

# **BUDGET OVERVIEW**

---

# Executive Overview

## Operating Budget Analysis

The following is a recap of major aspects of the 2023-25 Operating Budget ("Budget").

### Revenues

General Fund revenues are comprised of various individual revenue sources, the anticipated revenue increases included in the adopted General Fund Operating Budget are 2.5 million or 4.1% in FY2023-24 and 2.1 million or 3.3% in FY 2024-25. The following is a discussion of the revenues by category.

#### Taxes

2023-24 Adopted 53,312,000

2024-25 Adopted 55,334,800

Property tax revenue is estimated to increase 5% in FY 2023-24 over the amended FY 2022-23 budget and increase 6% in FY 2024-25. Sales and Use Taxes are projected to grow 4% in FY 2023-24 and 2% in FY 2024-25. The City is currently home to a combined 14 hotels. During the COVID-19 pandemic there was a drop in TOT revenues which quickly bounced back to pre-pandemic levels. TOT is expected to increase 22% in FY 2023-24 and 2% in FY 2024-25.

#### Intergovernmental

2023-24 Adopted 260,000

2024-25 Adopted 260,000

No significant changes are anticipated.

#### Licenses & Permits

2023-24 Adopted 2,289,500

2024-25 Adopted 2,289,500

Licenses and Permits revenue is primarily comprised of building, plumbing, mechanical, electrical and encroachment permits. Building permit revenues are projected to decrease, which is primarily related to new neighborhood projects coming to an end.

#### Charges for Current Services

2023-24 Adopted 2,842,300

2024-25 Adopted 2,860,300

Revenue from User Fees and Charges is expected to decrease 10% from the amended FY 2022-23 budget. This change is primarily related to declines in residential developments. Revenues in this category are expected to increase as the City adjusts fees to account for changes in CPI.

#### Developer Contributions

2023-24 Adopted 120,000

2024-25 Adopted 120,000

No significant changes are anticipated.

#### Fines, Forfeiture, and Penalties

2023-24 Adopted 450,000

2024-25 Adopted 450,000

No significant changes are anticipated.

#### Use of Money and Property

2023-24 Adopted 3,917,000

2024-25 Adopted 3,940,000

There are three primary components in this category. Investment earnings, facility & park rentals, and City leased property (Golf Course and Horse Stables). Interest rates have increased significantly following the recovery from the COVID-19 pandemic. Interest rates have since begun to stabilize and are expected to continue to do so.



Other Revenue  
2023-24 Adopted 85,000  
2024-25 Adopted 85,000

Receipts in this category are often irregular or one-time items. The receipts are projected to remain the same throughout the 2023-2025 budget cycle.

**Expenditures**

Legislative  
2023-24 Adopted 441,335  
2024-25 Adopted 509,132

Management and Support  
2023-24 Adopted 9,804,130  
2024-25 Adopted 9,710,830

Public Safety  
2023-24 Adopted 23,629,885  
2024-25 Adopted 24,657,686

Infrastructure Maintenance Services  
2023-24 Adopted 11,489,865  
2024-25 Adopted 11,758,751

Planning, Engineering, Building & Safety  
2023-24 Adopted 5,931,824  
2024-25 Adopted 5,840,124

Transportation  
2023-24 Adopted 1,486,550  
2024-25 Adopted 1,357,250

Environmental Services  
2023-24 Adopted 1,047,880  
2024-25 Adopted 1,030,980

Culture, Leisure, & Recreation  
2023-24 Adopted 4,304,500  
2024-25 Adopted 4,346,283

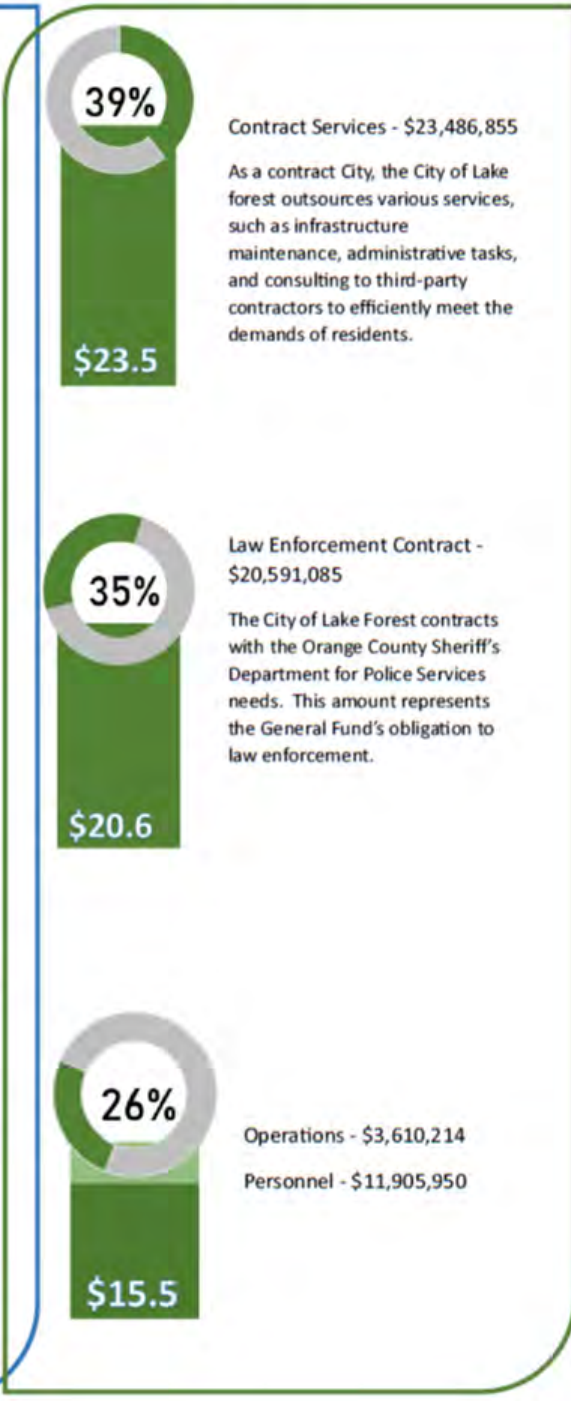
Community Vitality & Engagement  
2023-24 Adopted 1,476,135  
2024-25 Adopted 1,570,835

# General Fund Sources and Uses FY 2023-24

## Sources



## Uses

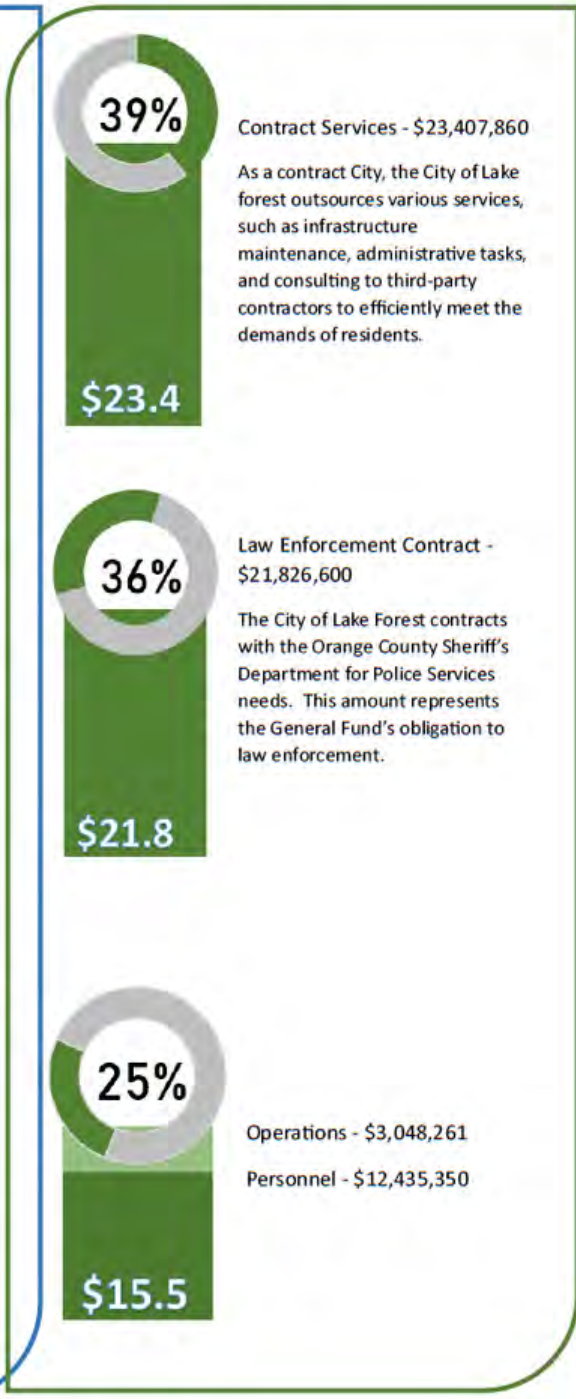


# General Fund Sources and Uses FY 2024-25

## Sources



## Uses



## Three Year Consolidated and Fund Financial Summaries - Revenues

Category	FY20-21 Actual	FY21-22 Actual	FY22-23 Amended	FY23-24 Budget	FY24-25 Budget
<b>GENERAL FUND</b>					
Property Taxes	21,245,269	22,428,077	23,714,000	24,937,000	26,392,300
Real Property Transfer Tax	1,028,672	1,273,561	750,000	675,000	675,000
Sales and Use Tax	17,241,510	19,436,169	18,750,000	19,500,000	19,890,000
Transient Occupancy Tax	2,883,787	5,269,730	4,500,000	5,500,000	5,610,000
Franchise Fees	2,566,677	2,640,596	2,793,000	2,700,000	2,767,500
<b>Subtotal Taxes</b>	<b>44,965,915</b>	<b>51,048,133</b>	<b>50,507,000</b>	<b>53,312,000</b>	<b>55,334,800</b>
Intergovernmental	539,565	12,344,579	235,600	260,000	260,000
Licenses and Permits	2,501,133	3,193,228	2,994,000	2,289,500	2,289,500
Charges for Current Services - Parks & Recreation	711,728	-	-	1,291,300	1,309,300
Charges for Current Services - Other	2,653,355	4,639,760	3,140,900	1,551,000	1,551,000
Developer Contributions	332,120	360,040	167,200	120,000	120,000
Fines, Forfeitures, and Penalties	370,442	464,559	410,000	450,000	450,000
Facility and Park Rentals, Leases	-	-	-	917,000	940,000
Investment Earnings	994,907	971,021	3,022,950	3,000,000	3,000,000
Other	535,722	537,825	296,000	85,000	85,000
<b>TOTAL GENERAL FUND REVENUES</b>	<b>53,604,887</b>	<b>73,559,145</b>	<b>60,773,650</b>	<b>63,275,800</b>	<b>65,339,600</b>

### SPECIAL REVENUE FUNDS

#### Housing Authority

Use of Money and Property	765	-	-	-	-
<b>TOTAL</b>	<b>765</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Low- and Moderate-Income Housing Asset

Use of Money and Property	786,835	4,059	315,000	58,800	58,800
Other Revenues	9,180	14,158	7,600	7,600	7,600
<b>TOTAL</b>	<b>796,015</b>	<b>18,216</b>	<b>322,600</b>	<b>66,400</b>	<b>66,400</b>

#### Gas Tax Fund (HUTA)

Intergovernmental	1,855,629	2,004,514	2,225,187	2,352,857	2,352,857
Charges for Current Service	739	155	-	-	-
Use of Money and Property	11,901	6,190	5,000	12,000	12,000
<b>TOTAL</b>	<b>1,868,270</b>	<b>2,010,859</b>	<b>2,230,187</b>	<b>2,364,857</b>	<b>2,364,857</b>

#### Gas Tax Road Maintenance and Rehabilitation Account Fund (RMRA SB1)

Intergovernmental	1,570,418	1,712,571	1,882,020	2,102,695	2,102,695
Use of Money and Property	9,978	9,645	-	40,000	40,000
Reimbursements	-	67,496	-	-	-
<b>TOTAL</b>	<b>1,580,397</b>	<b>1,789,712</b>	<b>1,882,020</b>	<b>2,142,695</b>	<b>2,142,695</b>

#### South Coast Air Quality Management District Fund (SCAQMD)

Intergovernmental	110,614	81,448	110,000	110,000	110,000
Use of Money and Property	3,952	2,224	-	2,700	2,700
<b>TOTAL</b>	<b>114,566</b>	<b>83,671</b>	<b>110,000</b>	<b>112,700</b>	<b>112,700</b>

#### Measure M2 Local Fairshare

Intergovernmental	1,510,081	1,788,099	1,965,715	1,961,774	2,038,037
Use of Money and Property	11,230	4,613	-	7,500	7,500
<b>TOTAL</b>	<b>1,521,311</b>	<b>1,792,711</b>	<b>1,965,715</b>	<b>1,969,274</b>	<b>2,045,537</b>

#### Measure M2 Senior Mobility

Intergovernmental	76,321	90,243	84,400	98,500	102,400
-------------------	--------	--------	--------	--------	---------



<b>Fund Category</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Actual</b>	<b>FY22-23 Amended</b>	<b>FY23-24 Budget</b>	<b>FY24-25 Bduget</b>
Charges for Current Service	1,446	2,977	12,500	-	-
Use of Money and Property	604	598	600	5,500	5,500
<b>TOTAL</b>	<b>78,371</b>	<b>93,818</b>	<b>97,500</b>	<b>104,000</b>	<b>107,900</b>
Measure M2 CFTP					
Intergovernmental	-	53,238	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>53,238</b>	<b>-</b>	<b>-</b>	<b>-</b>
Measure M2 Project V					
Intergovernmental	199,888	-	-	-	-
<b>TOTAL</b>	<b>199,888</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Suppl. Law Enforcement Services					
Intergovernmental	207,552	208,372	125,000	125,000	130,000
<b>TOTAL</b>	<b>207,552</b>	<b>208,372</b>	<b>125,000</b>	<b>125,000</b>	<b>130,000</b>
Franchise Agreement - Recycling (C&D Waste Reduction)					
Charges for Current Service	45,557	47,198	46,000	50,000	50,000
<b>TOTAL</b>	<b>45,557</b>	<b>47,198</b>	<b>46,000</b>	<b>50,000</b>	<b>50,000</b>
Organics Waste Recycling					
Intergovernmental	-	120,168	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>120,168</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beverage Recycling					
Intergovernmental	-	21,183	21,300	21,000	21,000
<b>TOTAL</b>	<b>-</b>	<b>21,183</b>	<b>21,300</b>	<b>21,000</b>	<b>21,000</b>
Federal Highway Road Programs					
Intergovernmental	-	-	248,199	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>248,199</b>	<b>-</b>	<b>-</b>
Certified Access Specialist (CASp)					
Charges for Current Service	6,253	7,589	5,000	5,000	5,000
<b>TOTAL</b>	<b>6,253</b>	<b>7,589</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
Permanent Local Housing Allocation Program					
Intergovernmental	-	-	-	942,814	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>942,814</b>	<b>-</b>
Cal-Fire LHMP Wildfire Prevention					
Intergovernmental	-	-	75,000	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>-</b>
CARES Act Assistance					
Intergovernmental	1,045,938	-	-	-	-
<b>TOTAL</b>	<b>1,045,938</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Fund Category</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Actual</b>	<b>FY22-23 Amended</b>	<b>FY23-24 Budget</b>	<b>FY24-25 Budget</b>
Community Development Block Grant Fund (CDBG)					
Intergovernmental	316,101	368,248	1,449,809	520,784	562,115
Use of Money and Property	-	510	-	-	-
<b>TOTAL</b>	<b>316,101</b>	<b>368,758</b>	<b>1,449,809</b>	<b>520,784</b>	<b>562,115</b>
Community Development Block Grant Fund Corona Virus (CDBG)					
Intergovernmental	253,316	106,473	554,899	-	-
<b>TOTAL</b>	<b>253,316</b>	<b>106,473</b>	<b>554,899</b>	<b>-</b>	<b>-</b>
<b>SPECIAL REVENUE TOTALS</b>	<b>8,034,299</b>	<b>6,721,967</b>	<b>9,133,229</b>	<b>8,424,524</b>	<b>7,608,204</b>
<b>CAPITAL IMPROVEMENT FUNDS</b>					
City Facilities Fees					
Intergovernmental	106,480	-	-	-	-
Developer Contributions	18,435,499	10,950,675	10,739,000	3,900,000	3,900,000
Other Revenues	385,303	27,041	-	-	-
<b>TOTAL</b>	<b>18,927,282</b>	<b>10,977,716</b>	<b>10,739,000</b>	<b>3,900,000</b>	<b>3,900,000</b>
Park Development					
Intergovernmental	-	-	230,725	-	-
Developer Contributions	2,642,812	-	-	-	-
Use of Money & Property	8,705	11,878	1,000	23,100	23,100
Other Revenues	-	-	177,800	-	-
<b>TOTAL</b>	<b>2,651,517</b>	<b>11,878</b>	<b>409,525</b>	<b>23,100</b>	<b>23,100</b>
Lake Forest Transportation Mitigation					
Developer Contributions	1,553,445	75,556	148,700	112,500	112,500
Use of Money & Property	62,966	42,015	1,000	103,200	103,200
<b>TOTAL</b>	<b>1,616,411</b>	<b>117,571</b>	<b>149,700</b>	<b>215,700</b>	<b>215,700</b>
Foothill Circulation Phasing Plan					
Intergovernmental	2,803,201	4,149,633	1,321,700	818,050	818,050
Use of Money & Property	34,346	34,795	-	254,900	254,900
<b>TOTAL</b>	<b>2,837,547</b>	<b>4,184,428</b>	<b>1,321,700</b>	<b>1,072,950</b>	<b>1,072,950</b>
Meadows Traffic Improvement					
Intergovernmental	-	188,500	-	-	-
Developer Contributions	-	2,500,000	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>2,688,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
Affordable Housing					
Developer Contributions	268,848	411,179	-	-	-
Use of Money & Property	41,378	19,218	-	-	-
Other Revenues	-	117,251	-	-	-
<b>TOTAL</b>	<b>310,226</b>	<b>547,648</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL IMPROVEMENT TOTALS</b>	<b>26,342,983</b>	<b>18,527,741</b>	<b>12,619,925</b>	<b>5,211,750</b>	<b>5,211,750</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>87,982,170</b>	<b>98,808,854</b>	<b>82,526,804</b>	<b>76,912,074</b>	<b>78,159,554</b>
<b>Fund</b>					

## Three Year Consolidated and Fund Financial Summaries - Expenditures

Fund	Category	FY20-21 Actual	FY21-22 Actual	FY22-23 Amended	FY23-24 Budget	FY24-25 Budget
<b>GENERAL FUND</b>						
	Full Time Wages	5,872,289	6,594,975	6,866,822	7,589,600	8,047,100
	Part Time Wages	301,436	852,287	1,342,582	1,676,900	1,676,900
	Retirement - Normal Service Cost	572,351	642,422	749,812	887,000	950,800
	Retirement - Unfunded Liability	46,246	63,397	97,520	-	-
	Other Benefits	1,211,983	1,300,620	1,418,725	1,752,450	1,824,350
	Contractual Services	15,805,437	17,770,495	22,203,540	23,486,855	23,407,860
	Law Enforcement Contract	17,399,270	18,149,715	19,759,382	20,591,085	21,826,600
	Memberships and Development				441,588	440,685
	Supplies, Materials and Other	1,582,921	1,684,243	2,928,958	1,950,926	1,998,076
	Operating Capital	126,438	306,868	647,249	1,217,700	609,500
	Debt Service	-	-	-	-	-
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>42,918,371</b>	<b>47,365,022</b>	<b>56,014,590</b>	<b>59,594,104</b>	<b>60,781,871</b>

### SPECIAL REVENUE FUNDS

#### Housing Authority

Other Financing Uses	117,251	-	-	-	-
<b>TOTAL</b>	-	117,251	-	-	-

#### Low- and Moderate-Income Housing Asset

Operations & Maintenance	18,438	9,377	17,540	19,900	19,900
Contract Services	50,964	32,795	1,282,160	82,300	82,300
<b>TOTAL</b>	69,402	42,172	1,299,700	102,200	102,200

#### Gas Tax Fund (HUTA)

Personnel	190,513	209,444	218,700	185,900	194,000
Operations & Maintenance	77,895	86,930	44,958	-	-
Contract Services	1,558,781	1,681,920	2,095,312	2,273,329	2,688,764
Capital Outlay	323,845	456,148	548,053	-	-
<b>TOTAL</b>	2,151,034	2,434,441	2,907,023	2,459,229	2,882,764

#### Gas Tax Road Maintenance and Rehabilitation Account Fund (RMRA SB1)

Capital Improvement	362,727	3,478,140	1,750,549	1,011,053	4,116,500
<b>TOTAL</b>	362,727	3,478,140	1,750,549	1,011,053	4,116,500

#### South Coast Air Quality Management District Fund (SCAQMD)

Contract Services	38,294	52,250	59,200	-	-
Capital Improvement	204,447	3,284	636,082	-	45,000
<b>TOTAL</b>	242,741	55,534	695,282	-	45,000

#### Measure M2 Local Fairshare

Capital Improvement	2,538,737	393,770	2,001,252	3,668,947	1,962,680
<b>TOTAL</b>	2,538,737	393,770	2,001,252	3,668,947	1,962,680

#### Measure M2 Senior Mobility

Operations & Maintenance	8,735	54,926	16,406	-	-
Contract Services	-	-	66,094	104,000	107,900
<b>TOTAL</b>	8,735	54,926	82,500	104,000	107,900

#### Suppl. Law Enforcement Services

Operations & Maintenance	-	-	-	5,000	5,000
--------------------------	---	---	---	-------	-------

<b>Fund</b>	<b>Category</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Actual</b>	<b>FY22-23 Amended</b>	<b>FY23-24 Budget</b>	<b>FY24-25 Budget</b>
	Contract Services	125,000	171,017	225,000	147,000	147,000
	<b>TOTAL</b>	125,000	171,017	225,000	152,000	152,000
Franchise Agreement - Recycling (C&D Waste Reduction)						
	Contract Services	44,800	45,800	46,000	50,000	50,000
	<b>TOTAL</b>	44,800	45,800	46,000	50,000	50,000
Organics Waste Recycling						
	Contract Services		6,416	105,483	85,899	
	<b>TOTAL</b>	-	6,416	105,483	85,899	-
Beverage Recycling						
	Operations & Maintenance	300	350	1,925	2,000	2,000
	Contract Services	10,796	23,660	17,516	-	14,000
	Capital Outlay	-	27,041	9,510	19,000	5,000
	<b>TOTAL</b>	11,096	51,051	28,950	21,000	21,000
Federal Highway Road Programs						
	Capital Improvement			248,199	-	
	<b>TOTAL</b>	-	-	248,199	-	-
Certified Access Specialist (CASp)						
	Contract Services	-	-	5,000	5,000	5,000
	<b>TOTAL</b>	-	-	5,000	5,000	5,000
Permanent Local Housing Allocation Program						
	Personnel Services	-	-	-	115,600	
	Contract Services	-	-	-	827,214	
	<b>TOTAL</b>	-	-	-	942,814	-
Cal-Fire LHMP Wildfire Prevention						
	Contract Services			82,500		
	<b>TOTAL</b>	-	-	82,500	-	-
Community Development Block Grant Fund (CDBG)						
	Personnel	25,162	10,879	83,500	-	
	Operations & Maintenance	-	-	775	-	
	Contract Services	211,750	219,912	794,488	382,115	382,115
	Capital Outlay	30,118	29,734	571,046	138,669	180,000
	<b>TOTAL</b>	267,029	260,525	1,449,809	520,784	562,115
Community Development Block Grant Fund Corona Virus (CDBG)						
	Personnel	-	5,193	-	-	-
	Operations & Maintenance	-	-	2,888	-	-
	Contract Services	253,316	37,874	552,010	-	-
	Capital Outlay	-	10,871	-	-	-
	<b>TOTAL</b>	253,316	53,938	554,898	-	-
<b>SPECIAL REVENUE TOTALS</b>		<b>6,074,617</b>	<b>7,164,981</b>	<b>11,482,145</b>	<b>9,122,926</b>	<b>10,007,159</b>



<b>Fund</b>	<b>Category</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Actual</b>	<b>FY22-23 Amended</b>	<b>FY23-24 Budget</b>	<b>FY24-25 Budget</b>
<b>CAPITAL IMPROVEMENT FUNDS</b>						
Capital Improvement Projects Fund						
	Capital Improvement	1,581,536	614,910	1,804,166	2,517,200	2,130,000
	<b>TOTAL</b>	1,581,536	614,910	1,804,166	2,517,200	2,130,000
Neighborhood Park Improvement Fund						
	Capital Improvement	2,054,939	751,010	3,992,880	555,000	950,000
	<b>TOTAL</b>	2,054,939	751,010	3,992,880	555,000	950,000
Infrastructure Fund						
	Capital Improvement	-	-	500,000	-	280,820
	<b>TOTAL</b>	-	-	500,000	-	280,820
City Facilities Fees						
	Capital Improvement	756,807	36,175	252,299	-	-
	<b>TOTAL</b>	756,807	36,175	252,299	-	-
Park Development						
	Contract Services	-	7,189	-	-	-
	Capital Improvement	571,956	588,238	1,877,031	-	-
	<b>TOTAL</b>	571,956	595,427	1,877,031	-	-
Lake Forest Transportation Mitigation						
	Contract Services	-	-	151,000	80,000	80,000
	Capital Improvement	248,584	234,950	6,768,138	1,007,800	-
	<b>TOTAL</b>	248,584	234,950	6,919,138	1,087,800	80,000
Foothill Circulation Phasing Plan						
	Capital Improvement	56,821	249,433	3,325,227	1,525,000	-
	<b>TOTAL</b>	56,821	249,433	3,325,227	1,525,000	-
Meadows Traffic Improvement						
	Capital Improvement	-	89,673	475,900	2,122,900	-
	<b>TOTAL</b>	-	89,673	475,900	2,122,900	-
Affordable Housing						
	Contract Services	-	37,265	200,000	-	-
	<b>TOTAL</b>	-	37,265	200,000	-	-
<b>CAPITAL IMPROVEMENT TOTALS</b>		<b>5,270,643</b>	<b>2,608,842</b>	<b>19,346,640</b>	<b>7,807,900</b>	<b>3,440,820</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>54,263,630</b>	<b>57,138,845</b>	<b>86,843,375</b>	<b>76,524,930</b>	<b>74,229,850</b>

# Summary of Revenues, Expenditures Transfers, and Fund Balances FY 2023-24

	Projected Fund Balances July 1, 2023	Budgeted Revenues	Budgeted Expenditures			Transfer In	Transfer Out	Revenues less Expenditures	Available Fund Balances June 30, 2024
			Expenditures	CIP Plan	Total				
<b>General Fund</b>									
General Fund	\$ 83,931,541	\$ 63,275,800	\$ 59,594,104	\$ 2,517,200	\$ 62,111,304	\$ -	\$ 95,000	\$ 1,164,496	\$ 85,001,037
<i>Assigned</i>									
Infrastructure Reserve Fund	4,689,908	-	-	-	-	-	-	-	4,689,908
Neighborhood Park Improvement Reserve Fund	1,900,000	-	240,000	315,000	555,000	-	-	(555,000)	1,345,000
Strategic Economic Investment Program	6,989,196	-	-	-	-	-	-	-	6,989,196
<i>Restricted</i>									
Pension Rate Stabilization	1,419,295	-	-	-	-	-	-	-	1,419,295
<b>Total General Fund:</b>	<b>\$ 98,929,940</b>	<b>\$ 63,275,800</b>	<b>\$ 59,834,104</b>	<b>\$ 2,832,200</b>	<b>\$ 62,666,304</b>		<b>\$ 95,000</b>	<b>\$ 609,496</b>	<b>\$ 99,444,436</b>
<b>Special Revenue Funds:</b>									
Low- and Moderate-Income Housing Asset	\$ 1,220,870	\$ 66,400	\$ 102,200	\$ -	\$ 102,200	\$ -	\$ -	\$ (36,800)	\$ 1,185,070
Gas Tax Fund (HUTA)	400,000	2,364,857	2,459,229	-	2,459,229	95,000	-	(94,372)	305,628
Gas Tax Road Maintenance and Rehabilitation Account Fund (RMRA SB1)	842,350	2,142,695	-	1,011,053	1,011,053	-	-	1,131,642	1,973,992
South Coast Air Quality Management District Fund (SCAQMDF)	(19,378)	112,700	-	-	-	-	-	112,700	93,322
Measure M2 Local Fairshare	1,958,079	1,969,274	-	3,668,947	3,668,947	-	-	(1,699,673)	258,406
Measure M2 Senior Mobility	184,556	104,000	104,000	-	104,000	-	-	-	184,556
Suppl. Law Enforcement Services	216,502	125,000	152,000	-	152,000	-	-	(27,000)	189,502
Franchise Agreement - Recycling	5,217	50,000	50,000	-	50,000	-	-	-	5,217
Organics Waste Recycling	85,899	-	85,899	-	85,899	-	-	(85,899)	-
Beverage Recycling	21,183	21,000	21,000	-	21,000	-	-	-	21,183
Certified Access Specialist (CASp)	26,312	5,000	5,000	-	5,000	-	-	-	26,312
Permanent Local Housing Allocation Program	-	942,814	942,814	-	942,814	-	-	-	-
Community Development Block Grant Fund (CDBG)	-	520,784	382,115	138,669	520,784	-	-	-	-
<b>Special Revenue Subtotal</b>	<b>\$ 4,941,590</b>	<b>\$ 8,424,524</b>	<b>\$ 4,304,257</b>	<b>\$ 4,818,669</b>	<b>\$ 9,122,926</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ (698,402)</b>	<b>\$ 4,243,188</b>
<b>Total Operating Budget</b>	<b>\$ 103,871,530</b>	<b>\$ 71,700,324</b>	<b>\$ 64,138,361</b>	<b>\$ 7,650,869</b>	<b>\$ 71,789,230</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ (88,906)</b>	<b>\$ 103,687,624</b>
<b>Capital Project Funds:</b>									
City Facilities Fees	\$ 40,460,930	\$ 3,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,900,000	\$ 44,360,930
Park Development	944,243	23,100	-	-	-	-	-	23,100	967,343
Lake Forest Transportation Mitigation	3,519,795	215,700	80,000	1,007,800	1,087,800	-	-	(872,100)	2,646,695
Foothill Circulation Phasing Plan	8,498,034	1,072,950	-	1,525,000	1,525,000	-	-	(452,050)	8,045,984
Meadows Traffic Improvement	2,122,927	-	-	2,122,900	2,122,900	-	-	(2,122,900)	27
Affordable Housing	3,359,484	-	-	-	-	-	-	-	3,359,484
<b>Subtotal</b>	<b>\$ 58,904,383</b>	<b>\$ 5,211,750</b>	<b>\$ 80,000</b>	<b>\$ 4,655,700</b>	<b>\$ 4,735,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 476,050</b>	<b>\$ 59,380,433</b>
<b>Grand Total All Funds</b>	<b>\$ 162,775,913</b>	<b>\$ 76,912,074</b>	<b>\$ 64,218,361</b>	<b>\$ 12,306,569</b>	<b>\$ 76,524,930</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ 387,144</b>	<b>\$ 163,068,057</b>



# Summary of Revenues, Expenditures Transfers, and Fund Balances FY 2024-25

	Projected Fund Balances July 1, 2024	Budgeted Revenues	Budgeted Expenditures			Transfer In	Transfer Out	Revenues less Expenditures	Available Fund Balances June 30, 2025
			Expenditures	CIP Plan	Total				
<b>General Fund</b>									
General Fund	\$ 85,001,037	\$ 65,339,600	\$ 60,781,871	\$ 2,130,000	\$ 62,911,871	\$ -	\$ 520,000	\$ 2,427,729	\$ 86,908,766
<i>Assigned</i>									
Infrastructure Reserve Fund	4,689,908	-	-	280,820	280,820	-	-	(280,820)	4,409,088
Neighborhood Park Improvement Reserve Fund	1,345,000	-	-	950,000	950,000	-	-	(950,000)	395,000
Strategic Economic Investment Program	6,989,196	-	-	-	-	-	-	-	6,989,196
<i>Restricted</i>									
Pension Rate Stabilization	1,419,295	-	-	-	-	-	-	-	1,419,295
<b>Total General Fund:</b>	<b>\$ 99,444,436</b>	<b>\$ 65,339,600</b>	<b>\$ 60,781,871</b>	<b>\$ 3,360,820</b>	<b>\$ 64,142,691</b>	<b>\$ -</b>	<b>\$ 520,000</b>	<b>\$ 1,196,909</b>	<b>\$ 100,121,345</b>
<b>Special Revenue Funds:</b>									
Low- and Moderate-Income Housing Asset	\$ 1,185,070	\$ 66,400	\$ 102,200	\$ -	\$ 102,200	\$ -	\$ -	\$ (35,900)	\$ 1,149,270
Gas Tax Fund (HUTA)	400,628	2,364,857	2,882,764	-	2,882,764	520,000	-	(517,907)	402,721
Gas Tax Road Maintenance and Rehabilitation Account Fund (RMRA SB1)	1,973,982	2,142,695	-	4,116,500	4,116,500	-	-	(1,973,805)	187
South Coast Air Quality Management District Fund (SCAQMD)	93,322	112,700	-	45,000	45,000	-	-	67,700	161,022
Measure M2 Local Fairshare	259,406	2,045,537	-	1,962,690	1,962,690	-	-	62,857	341,263
Measure M2 Senior Mobility	184,556	107,900	107,900	-	107,900	-	-	-	184,556
Suppl. Law Enforcement Services	189,502	130,000	152,000	-	152,000	-	-	(22,000)	167,502
Franchise Agreement - Recycling	5,217	50,000	50,000	-	50,000	-	-	-	5,217
Organics Waste Recycling	-	-	-	-	-	-	-	-	-
Beverage Recycling	21,183	21,000	21,000	-	21,000	-	-	-	21,183
Certified Access Specialist (CASp)	26,312	5,000	5,000	-	5,000	-	-	-	26,312
Permanent Local Housing Allocation Program	-	-	-	-	-	-	-	-	-
Community Development Block Grant Fund (CDBG)	-	562,115	382,115	180,000	562,115	-	-	-	-
<b>Special Revenue Subtotal</b>	<b>\$ 4,338,189</b>	<b>\$ 7,608,204</b>	<b>\$ 3,702,979</b>	<b>\$ 6,304,180</b>	<b>\$ 10,007,159</b>	<b>\$ 520,000</b>	<b>\$ -</b>	<b>\$ (2,398,955)</b>	<b>\$ 2,459,233</b>
<b>Total Operating Budget</b>	<b>\$ 103,782,624</b>	<b>\$ 72,947,804</b>	<b>\$ 64,484,850</b>	<b>\$ 9,665,000</b>	<b>\$ 74,149,850</b>	<b>\$ 520,000</b>	<b>\$ 520,000</b>	<b>\$ (1,202,046)</b>	<b>\$ 102,580,578</b>
<b>Capital Project Funds:</b>									
City Facilities Fees	\$ 44,360,930	\$ 3,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,900,000	\$ 48,260,930
Park Development	967,343	23,100	-	-	-	-	-	23,100	990,443
Lake Forest Transportation Mitigation	2,646,665	215,700	80,000	-	80,000	-	-	135,700	2,782,365
Foothill Circulation Phasing Plan	8,045,984	1,072,950	-	-	-	-	-	1,072,950	9,118,934
Meadows Traffic Improvement	27	-	-	-	-	-	-	-	27
Affordable Housing	3,359,484	-	-	-	-	-	-	-	3,359,484
<b>Subtotal</b>	<b>\$ 59,380,433</b>	<b>\$ 5,211,750</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,131,750</b>	<b>\$ 64,512,183</b>
<b>Grand Total All Funds</b>	<b>\$ 163,163,057</b>	<b>\$ 78,159,554</b>	<b>\$ 64,564,850</b>	<b>\$ 9,665,000</b>	<b>\$ 74,229,850</b>	<b>\$ 520,000</b>	<b>\$ 520,000</b>	<b>\$ 3,929,704</b>	<b>\$ 167,092,761</b>



## Summary of Reserve Funds

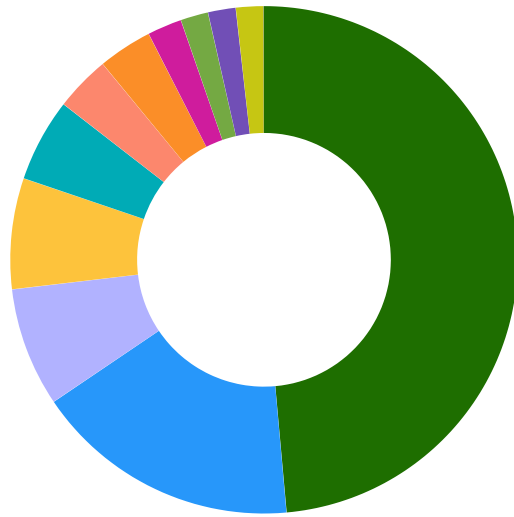
The Financial Management and Budgetary Policy requires a Risk Analysis be performed biennially in coordination with the development of the Operating Budget. The Risk Analysis identifies a recommended reserve level for each risk factor that could impact the City's ability to maintain a consistent level 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 2023 General Fund Reserve Analysis establishes a Target Reserve Level at \$56.6 million with a Minimum Reserve Level set at \$53.77 million (5% below the Target Reserve amount). The eight 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):

Reserve Levels Per Risk Factor	In Millions
<b>1</b> Revenue Source Stability	\$9.60
<b>2a</b> Vulnerability to Extreme Events - Political	1.00
<b>2b</b> Vulnerability to Extreme Events - Disaster	1.95
<b>2c</b> Vulnerability to Extreme Events - Legal	1.00
<b>3</b> Expenditure Volatility	4.00
<b>4a</b> Leverage - Debt Service	0.00
<b>4b</b> Leverage - Pension Unfunded Liabilities	3.00
<b>4c</b> Leverage - Other Unfunded Liabilities	1.25
<b>6a</b> Other Fund Dependency - Short Term	1.00
<b>6b</b> Other Fund Dependency - Annual	4.30
<b>7</b> Growth	2.00
<b>8</b> Capital Projects - Infrastructure & Replacement	27.5
<b>Total</b>	<b>\$56.6</b>
% Based on Projected 2023-24 Revenue	89.4%
<b>Optional Factors Not Used in Calculation</b>	
<b>5</b> Liquidity	8.00

The following chart reflects the percentage of the Target Reserve Level that is recommended to be set aside for each risk factor. The complete Risk Reserve analysis is incorporated into the 2023-2025 Operating Budget as an Attachment to the Risk Reserve Analysis Page under the Supplemental Documents Section of the Budget.

### 2023 Risk Reserve Funds



- Capital Projects – Infrastructure & Replacement **27.50 Million Dollars**
- Revenue Source Stability **9.60 Million Dollars**
- Other Fund Dependency – Annual **4.30 Million Dollars**
- Expenditure Volatility **4.00 Million Dollars**
- Leverage – Pension Unfunded Liabilities **3.00 Million Dollars**
- Growth **2.00 Million Dollars**
- Vulnerability to Extreme Events – Disaster **1.95 Million Dollars**
- Leverage – Other Unfunded Liabilities **1.25 Million Dollars**
- Vulnerability to Extreme Events – Political **1.00 Million Dollars**
- Vulnerability to Extreme Events – Legal **1.00 Million Dollars**
- Other Fund Dependency – Short Term **1.00 Million Dollars**
- Leverage – Debt Service **0.00 Million Dollars**

## Short-Term Factors

There are several financial planning practices and recurring reviews that occur during the development of the City's two-year operating budget. Based on these activities, the following short-term factors were identified, discussed, and addressed throughout the budget preparation process.

### Shift to Program-Based Budget

The City underwent a shift from a budget organized by department to a budget organized by program. The purpose of this shift is to better organize budgets and communicate information. Each program budget reflects a different function of government, city initiative, or set of activities that the City carries out throughout the budget cycle. This shift to a program-based budget makes information more accessible and transparent to the public, allowing residents to see the specific accomplishments and goals carried out in each program.

### Strategic Economic Investment and Development Programs

Economic investment and development continue to be a priority in the community as residents and businesses continue to expect a business-friendly environment and opportunities for businesses to thrive. City investment following the Covid-19 Pandemic has been successful over the past budget cycle and will continue to play a role in the City's long-term vision for a resilient business community.

### Community

In the City's Community Satisfaction Survey, residents expressed the desire to see new and returning community events. Following the Covid-19 Pandemic, the community has continued to evolve and change, as demonstrated through the 2020 Census. Hosting enriching social happenings is an ongoing focus to continue to be a city where residents and visitors can enjoy a strong sense of community.

### 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 established 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. Education on these mandates and their implications for residents and businesses is an ongoing factor in the City's decisionmaking and budgeting processes.

### Community Outreach

Community and housing concerns, including homelessness, remain present in the city. In order to uphold community values and maintain a responsive community environment, the City must adapt its policies and programs to address ongoing concerns and mitigate new ones as they arise.

### 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. Additionally, the City shall evaluate the potential for future development and its impact on city resources.

## Priorities & Issues

In addition to program specific initiatives listed in each Program Financial Summary, the following list highlights high impact priorities and issues and how the City plans to address them. These initiatives reflect the short-term factors and trends identified during the budgeting process, feedback gathered through public engagement efforts and the Community Satisfaction Survey, and City Council leadership in identifying top priorities for the City.

### Program-Based Budgeting

Programs are now at the basis of building a budget and tracking spending. This created an opportunity for the community to learn about the programs, initiatives, and functions of city government. Transparency and community participation remain at the center of the City's budgeting process and will continue to be a priority as the City begins its first complete budget cycle using a program-based budget.

### Strategic Economic Investment and Development Programs

Strategic economic development initiatives continue to be a priority and have evolved over time to fit the needs of the community. During the 2023-2025 budget cycle, the City plans to prioritize the attraction of new restaurants and businesses by conducting a Shopping Center Study and to further Strategic Economic Investment Program initiatives. In order to support the revitalization of outdated areas in the city, Lake Forest plans to conduct a Commercial Property Alignment Study and promote current businesses through initiatives like a hotel marketing campaign and a revamped Taste of Lake Forest event. These strategic initiatives aim to address community desires to attract new commerce and support the city's resilient businesses.

### Community and Safety

The City seeks to gather further community impact through focus groups and inaugurate new community events to enrich the sense of community in the city. Through the work with focus groups, the City will be better able to identify opportunities and expand recreation program offerings. The City plans to conduct a Pickleball Court Study as well to help assess the expansion of programs and amenities in the city. Furthermore, the City prioritizes maintaining and improving public safety and plans to expand the use of automatic license plate reader cameras, develop an emergency notification strategy, and develop neighborhood-based emergency management teams. These initiatives aim to improve the quality of life and safety in the city and to remain attuned to the desires of a vibrant and evolving community. In addition to focusing on services and safety, the City will also evaluate the events and social happenings it hosts to celebrate its vibrant community.

### Aligning Mandates and Community Goals

In addition to continuing the work to address recent state and federal mandates on an ongoing basis, the City intends to prepare for financially sustainable and strategic solutions to growing demands surrounding waste collection and housing. Among the changes adopted through the 2023-2025 Operating Budget are the changes to staffing to ensure the team at Lake Forest is equipped to navigate changes and provide quality services for residents as the entire community navigates change.

### Community Outreach

The City has taken initiative to improve its response to community and housing concerns by creating a program and dedicating resources to mitigate and respond to issues surrounding homelessness, uphold community values, and comply with all regulations. This program will also improve coordination between private, public, and nonprofit resources to efficiently address community concerns and reach those in need of services. Among the initiatives under this new program is the launch of a pilot "gap" housing program and the addition of a community outreach coordinator.

### City Infrastructure Now and in the Future

In order to maintain the City's infrastructure, its high quality community design, and optimal condition, the City has prioritized its plans for maintenance and future development. The 2023-2025 Operating Budget and 2023-2030 Capital Improvement Plan include several projects aimed to reduce traffic congestion, mitigate traffic impacts caused by new development, and create left-turn pockets. City efforts to manage and maintain assets throughout the community as well as the completion of a Development Impact Fee Study will also support the prioritization of maintaining the City in its optimal condition for residents and visitors to enjoy now and in the future.

These listed priorities and issues were identified throughout the budget development process and during the development of the City's seven-year Strategic Business Plan (Strategic Plan). All strategies and major initiatives outlined here and in the Strategic Plan are identified as goals in the Program Financial Summaries and are described in greater detail in the Strategic Plan induced under Supplemental Documents.

# Strategic Business Plan: FY 2023-24 through FY 2029-30

## 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 for Fiscal Year 2023-24 through Fiscal Year 2029-30 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.

## 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 2023-24 through 2029-30 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 2023-24 through FY 2029-30 was adopted on June 20, 2023 and is incorporated into the 2023-2025 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, Master Financial Plan, and seven-year Financial Forecast. Below is an overview and presentation of the adopted Capital Improvement Plan, Master Financial Plan, and the Financial Forecast.

### Capital Improvement Plan

The adopted 2023-2030 Capital Improvement Plan for the 2023-2024 budget cycle includes 25 projects, totaling \$12,306,569 in infrastructure investment. These projects include 6 traffic improvement projects, 8 street improvement projects, and 11 park improvement projects. The adoption of the plan approved the funding for Fiscal Year 2023-24 of the 2023-2030 Capital Improvement Plan. Funding for Fiscal Year 2024-25 shall be presented for City Council consideration in June of 2024.

The 2023-2030 Capital Improvement Plan is incorporated in the 2023-2025 Operating Budget Book as a Supplemental Document.

# Master Financial Plan and Financial Forecast

The Master Financial Plan and 2023-2030 Financial Forecast maintain a balanced operating budget for the upcoming six fiscal years. Over the projection period, the accumulated projected operating surplus is approximately \$16.5 million. 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.

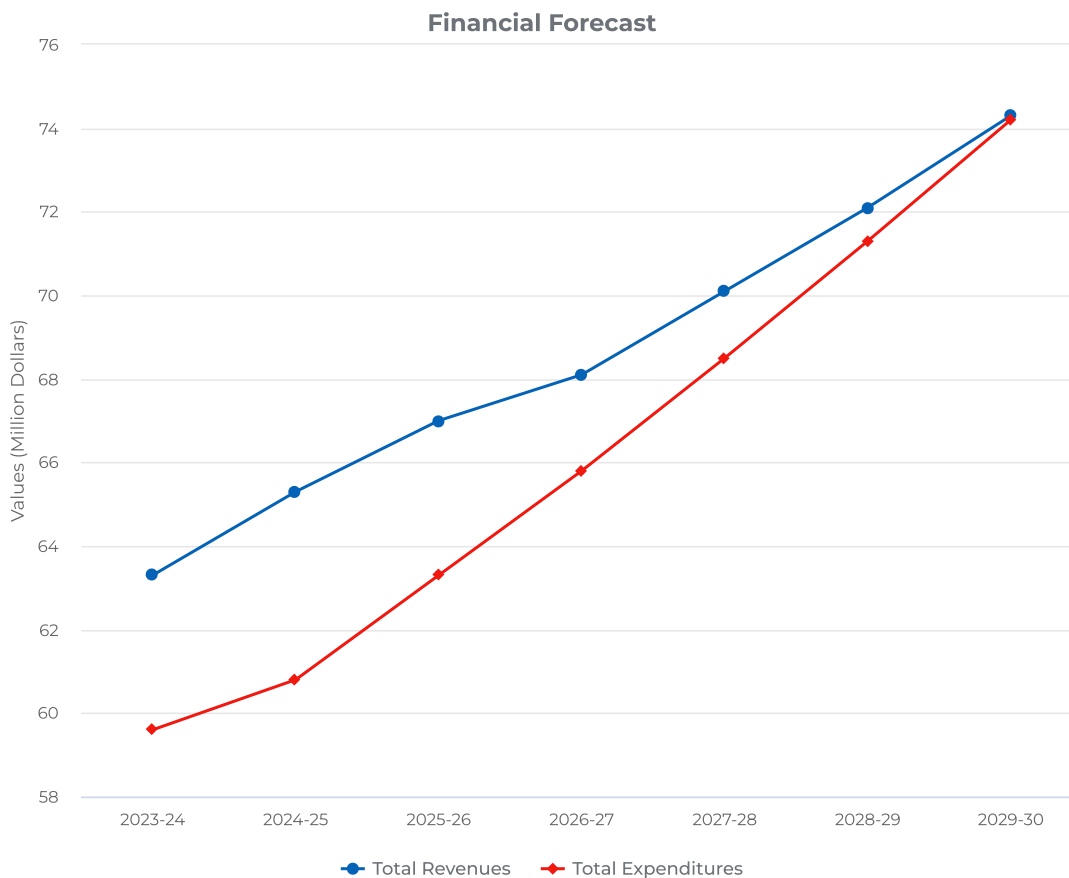
The Master Financial Plan (MFP) was prepared as part of the 2023-2025 Operating Budget process and focuses on General Fund revenue and expenditures for 2023-2025 plus an additional five years of projections, out to Fiscal Year 2029-30.

The MFP is not only used to help develop a balanced budget, but it also provides essential information on projected General Fund reserves and allows for analysis of the amount of resources available to fund equipment replacement as well as asset rehabilitation and repair. The long-range nature of the MFP also allows staff to be more proactive in budget planning, using the seven years of projections to plan for anticipated shifts in revenues or expenditures.

The 2023-2030 Financial Forecast sets the stage for financial planning, but it does not represent formally adopted revenues and expenditures. It provides context for considering the City's ability to continue current services, maintain existing assets and/or fund new initiatives.

The Master Financial Plan and 2023-2030 Financial Forecast are incorporated in the 2023-2025 Operating Budget Book as a Supplemental Document. The document provides an in-depth analysis of each type of revenue and expenditure projections over a seven-year period. For this in depth analysis, as well as an explanation of assumptions that guided the analysis, the MFP and Forecast in the Supplemental Documents section of the 2023-2025 Operating Budget Book are provided for reference.

The line graph below shows the General Fund Seven Year Financial Forecast and illustrates an aggregate illustration of the trends identified in the financial plan and forecast described above.



## Personnel Changes

The following table shows changes in authorized positions for the 2023-2025 Operating Budget. It also shows previous authorized positions for Fiscal Year 2021-22 and Fiscal Year 2022-23.

<b>Authorized Positions - Full Time Job Classification</b>	<b>FY2021-22</b>	<b>FY2022-23</b>	<b>FY2023-24</b>	<b>FY2024-25</b>
City Manager	1	1	1	1
Assistant City Manager	1	1	1	1
Deputy City Manager	1	1	1	1
Director of Public Works/City Engineer	1	1	1	1
Director of Community Development	1	1	1	1
Director of Finance	1	1	1	1
Assistant Director of Community Development	1	1	1	1
Engineering Services Manager/Assistant City Engineer	1	1	1	1
Assistant Director of Finance	1	1	1	1
Information Technology Manager	1	1	1	1
Human Resources Manager	1	1	1	1
Traffic Engineering Manager	1	1	1	1
Principal Civil Engineer	1	1	1	1
Accounting Manager	0	0	1	1
City Clerk	1	1	1	1
Public Works Maintenance Manager	1	1	1	1
Facilities Manager	1	1	1	1
Recreation Manager	2	2	2	2
Assistant to the City Manager	1	1	1	1
Economic Development/Housing Manager	1	1	1	1
Public Safety Manager	1	1	1	1
Communications & Marketing Manager	1	1	1	1
Administrative Services Manager	0	0	1	1
Environmental Manager	1	1	1	1
Senior Planner	3	3	3	3
Senior Management Analyst	2	2	2	2
Accounting Supervisor	1	1	0	0
Code Enforcement Supervisor	1	1	1	1
Facilities Supervisor	1	1	1	1
Information Technology Analyst	1	1	1	1
Senior Recreation Supervisor	3	3	3	3
Senior Landscape Administrator	1	1	1	1
Street Maintenance Administrator	1	1	1	1
Associate Planner	1	1	1	1
Communications & Marketing Analyst	1	1	1	1
Environmental Compliance Inspector	1	1	1	1
Finance Analyst	1	1	1	1
GIS/Applications Analyst	1	1	1	1
Management Analyst	5	5	4	4
Recreation Supervisor	2	2	2	2
Accountant	1	1	1	1
Landscape Administrator	1	1	2	2
Senior Code Enforcement Officer	0	0	1	1
Assistant City Clerk	1	1	1	1
Executive Assistant	1	1	1	1
Communications & Marketing Specialist	1	1	1	1
Management Assistant	0	0	2	2
Records Coordinator	1	1	1	1
Senior Accounting Technician	0	0	1	1
Code Enforcement Officer	2	2	1	1
Community Outreach Specialist	0	0	1	1
Accounting Technician	2	2	1	1
Senior Permit Technician	1	1	1	1
Management Aide	2	2	1	1
Administrative Specialist	2	2	2	2
Audio-Visual Technician	1	1	1	1
<b>TOTAL</b>	<b>65</b>	<b>65</b>	<b>68</b>	<b>68</b>



This page left blank intentionally.



---

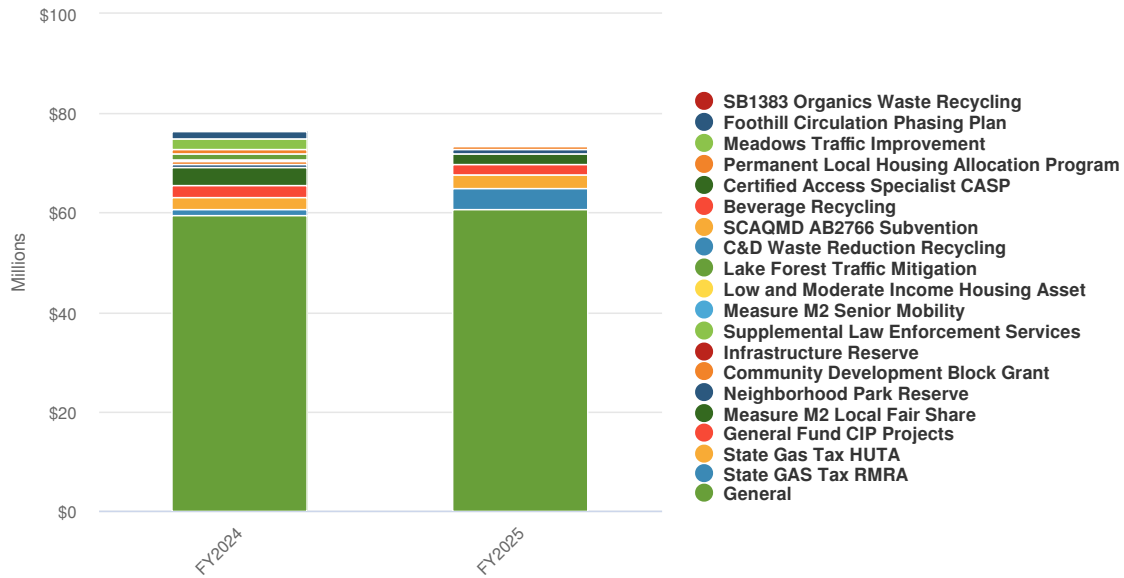
# PROGRAM FINANCIAL SUMMARIES

---

# Summary of Expenditures and Revenues - All Operating Budget Programs

## Program Expenditures by Funding Source

### Budgeted Expenditures by Fund



Name	FY2024 Budgeted	FY2025 Budgeted
General		
Personnel Services	\$11,905,950	\$12,499,150
Contractual Services	\$44,075,010	\$45,196,530
Membership and Development	\$438,588	\$440,685
Supplies, Materials and Other	\$1,933,426	\$1,998,076
Capital Outlays	\$1,220,700	\$609,500
Debt Service	\$20,430	\$20,430
<b>Total General:</b>	<b>\$59,594,104</b>	<b>\$60,764,371</b>
General Fund CIP Projects		
Capital Improvement Plan	\$2,517,200	\$2,130,000
<b>Total General Fund CIP Projects:</b>	<b>\$2,517,200</b>	<b>\$2,130,000</b>
Infrastructure Reserve		
Capital Improvement Plan	\$0	\$280,820
<b>Total Infrastructure Reserve:</b>	<b>\$0</b>	<b>\$280,820</b>
Neighborhood Park Reserve		

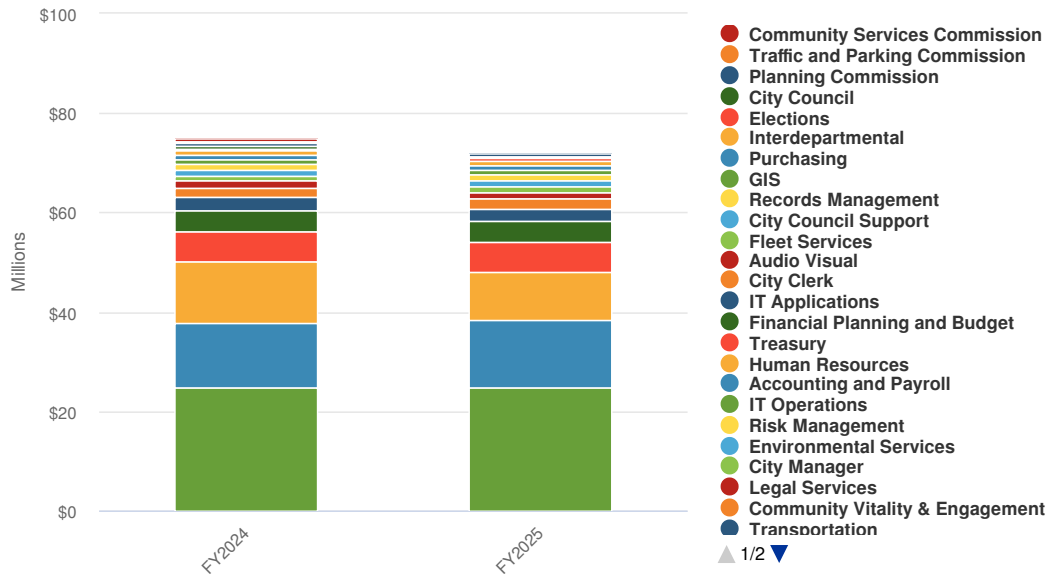


Name	FY2024 Budgeted	FY2025 Budgeted
Contractual Services	\$240,000	\$0
Capital Improvement Plan	\$315,000	\$950,000
<b>Total Neighborhood Park Reserve:</b>	<b>\$555,000</b>	<b>\$950,000</b>
Low and Moderate Income Housing Asset		
Contractual Services	\$82,300	\$82,300
Membership and Development	\$16,900	\$16,900
Supplies, Materials and Other	\$3,000	\$3,000
<b>Total Low and Moderate Income Housing Asset:</b>	<b>\$102,200</b>	<b>\$102,200</b>
State Gas Tax HUTA		
Personnel Services	\$185,900	\$194,000
Contractual Services	\$2,273,329	\$2,688,764
<b>Total State Gas Tax HUTA:</b>	<b>\$2,459,229</b>	<b>\$2,882,764</b>
SCAQMD AB2766 Subvention		
Capital Improvement Plan	\$0	\$45,000
<b>Total SCAQMD AB2766 Subvention:</b>	<b>\$0</b>	<b>\$45,000</b>
Measure M2 Local Fair Share		
Capital Improvement Plan	\$3,668,947	\$1,962,680
<b>Total Measure M2 Local Fair Share:</b>	<b>\$3,668,947</b>	<b>\$1,962,680</b>
Measure M2 Senior Mobility		
Contractual Services	\$104,000	\$107,900
<b>Total Measure M2 Senior Mobility:</b>	<b>\$104,000</b>	<b>\$107,900</b>
Supplemental Law Enforcement Services		
Contractual Services	\$147,000	\$147,000
Supplies, Materials and Other	\$5,000	\$5,000
<b>Total Supplemental Law Enforcement Services:</b>	<b>\$152,000</b>	<b>\$152,000</b>
C&D Waste Reduction Recycling		
Contractual Services	\$50,000	\$50,000
<b>Total C&amp;D Waste Reduction Recycling:</b>	<b>\$50,000</b>	<b>\$50,000</b>
SB1383 Organics Waste Recycling		
Contractual Services	\$85,899	\$0
<b>Total SB1383 Organics Waste Recycling:</b>	<b>\$85,899</b>	<b>\$0</b>
Beverage Recycling		
Contractual Services	\$0	\$14,000
Membership and Development	\$2,000	\$2,000
Capital Outlays	\$19,000	\$5,000
<b>Total Beverage Recycling:</b>	<b>\$21,000</b>	<b>\$21,000</b>

Name	FY2024 Budgeted	FY2025 Budgeted
Certified Access Specialist CASP		
Contractual Services	\$5,000	\$5,000
<b>Total Certified Access Specialist CASP:</b>	<b>\$5,000</b>	<b>\$5,000</b>
Community Development Block Grant		
Contractual Services	\$382,115	\$382,115
Capital Improvement Plan	\$138,669	\$180,000
<b>Total Community Development Block Grant:</b>	<b>\$520,784</b>	<b>\$562,115</b>
State GAS Tax RMRA		
Capital Improvement Plan	\$1,011,053	\$4,116,500
<b>Total State GAS Tax RMRA:</b>	<b>\$1,011,053</b>	<b>\$4,116,500</b>
Permanent Local Housing Allocation Program		
Personnel Services	\$115,600	\$0
Contractual Services	\$827,214	\$0
<b>Total Permanent Local Housing Allocation Program:</b>	<b>\$942,814</b>	<b>\$0</b>
Lake Forest Traffic Mitigation		
Contractual Services	\$80,000	\$80,000
Capital Improvement Plan	\$1,007,800	\$0
<b>Total Lake Forest Traffic Mitigation:</b>	<b>\$1,087,800</b>	<b>\$80,000</b>
Foothill Circulation Phasing Plan		
Capital Improvement Plan	\$1,525,000	\$0
<b>Total Foothill Circulation Phasing Plan:</b>	<b>\$1,525,000</b>	<b>\$0</b>
Meadows Traffic Improvement		
Capital Improvement Plan	\$2,122,900	
<b>Total Meadows Traffic Improvement:</b>	<b>\$2,122,900</b>	
<b>Total:</b>	<b>\$76,524,930</b>	<b>\$74,212,350</b>

# Expenditures by Program

## Budgeted Expenditures by Program



Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Legislative		
City Council	\$90,500	\$90,500
Community Services Commission	\$11,840	\$11,840
Traffic and Parking Commission	\$15,680	\$15,680
Planning Commission	\$24,225	\$24,225
City Council Support	\$246,640	\$256,237
Elections	\$52,450	\$110,650
<b>Total Legislative:</b>	<b>\$441,335</b>	<b>\$509,132</b>
Management and Support		
City Manager	\$1,178,705	\$1,239,005
City Clerk	\$379,135	\$386,935
Records Management	\$211,530	\$230,130
Legal Services	\$1,246,000	\$1,246,000
Human Resources	\$654,275	\$694,575
IT Operations	\$984,275	\$1,022,575
IT Applications	\$562,800	\$465,100
GIS	\$195,125	\$203,425
Audio Visual	\$558,800	\$371,700
Financial Planning and Budget	\$531,600	\$510,600
Accounting and Payroll	\$987,430	\$1,010,030
Treasury	\$570,525	\$582,325

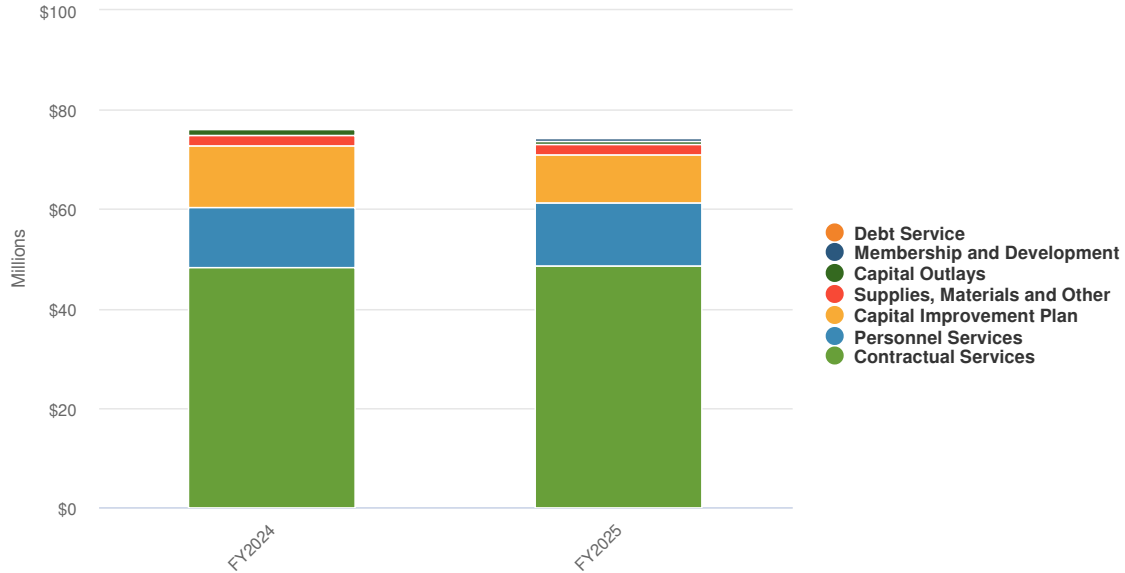
Name	FY2024 Budgeted	FY2025 Budgeted
Purchasing	\$173,600	\$181,000
Risk Management	\$1,055,400	\$1,093,300
Fleet Services	\$381,500	\$340,700
Interdepartmental	\$133,430	\$133,430
<b>Total Management and Support:</b>	<b>\$9,804,130</b>	<b>\$9,710,830</b>
Public Safety		
Law Enforcement	\$21,191,885	\$22,111,566
Community Outreach	\$1,138,514	\$197,900
Animal Regulation	\$723,000	\$751,920
Street Lights	\$1,125,400	\$1,040,400
Emergency Preparedness	\$130,900	\$276,300
Crossing Guards	\$415,000	\$431,600
<b>Total Public Safety:</b>	<b>\$24,724,699</b>	<b>\$24,809,686</b>
Infrastructure Maintenance Services		
Infrastructure Maintenance Support	\$742,850	\$687,450
Street Maintenance Services	\$1,613,199	\$2,016,934
Parks Maintenance Services	\$5,312,040	\$5,392,021
Facilities Maintenance Services	\$1,889,075	\$2,069,940
Medians and Parkways Services	\$639,404	\$777,180
Slope and Open Spaces Management	\$1,200,586	\$1,397,810
Urban Forestry Management	\$817,179	\$695,680
Street Sweeping Services	\$742,005	\$464,500
Storm Drains Maintenance Services	\$75,696	\$115,000
Bus Shelter Operations	\$51,560	\$59,700
<b>Total Infrastructure Maintenance Services:</b>	<b>\$13,083,594</b>	<b>\$13,676,215</b>
Planning, Engineering, Building and Safety		
Planning Support	\$296,545	\$314,945
Current Planning Services	\$883,458	\$907,658
Advanced Planning Services	\$610,300	\$421,200
Building and Safety Services	\$1,330,060	\$1,336,260
Community Preservation	\$714,631	\$735,981
Engineering Support	\$300,000	\$309,600
Engineering Services	\$556,230	\$563,580
Inspection Services	\$1,245,600	\$1,255,900
<b>Total Planning, Engineering, Building and Safety:</b>	<b>\$5,936,824</b>	<b>\$5,845,124</b>
Transportation		
Transportation Planning	\$355,300	\$196,800
Signal Maintenance Services	\$1,663,300	\$1,705,100
Traffic Operations	\$444,950	\$451,150
Traffic Safety	\$30,500	\$32,000
<b>Total Transportation:</b>	<b>\$2,494,050</b>	<b>\$2,385,050</b>

Name	FY2024 Budgeted	FY2025 Budgeted
Environmental Services		
Trash and Recycling Services	\$297,500	\$287,200
C&D Waste Reduction Recycling	\$19,400	\$20,100
Organic Waste Recycling	\$124,599	\$40,400
Beverage Waste Recycling	\$21,000	\$21,000
NPDES Stormwater Program	\$742,280	\$733,280
<b>Total Environmental Services:</b>	<b>\$1,204,779</b>	<b>\$1,101,980</b>
Culture, Leisure, & Recreation		
Community Services Support	\$407,845	\$297,045
Community Events	\$470,800	\$518,700
Senior Center	\$566,070	\$567,770
Performing Arts Center	\$221,500	\$195,100
Community Center	\$285,775	\$274,575
Recreation Programming	\$898,600	\$904,600
Sports Park	\$954,510	\$972,093
Skate Park	\$617,800	\$573,600
Special Needs Programming	\$41,600	\$42,800
<b>Total Culture, Leisure, &amp; Recreation:</b>	<b>\$4,464,500</b>	<b>\$4,346,283</b>
Community Vitality & Engagement		
Communications and Marketing	\$663,685	\$709,785
Lake Forest TV	\$104,600	\$101,700
Economic Development	\$411,400	\$462,500
Affordable Housing	\$61,300	\$63,900
Housing Authority	\$102,200	\$102,200
CDBG	\$382,115	\$382,115
Senior Mobility Program	\$122,300	\$127,000
Community Promotion	\$143,600	\$140,600
Citizens Academy	\$9,500	\$9,500
CERT	\$12,950	\$12,950
STARS	\$30,000	\$30,000
Explorers Program	\$5,500	\$5,500
Performing Arts Center Advisory	\$1,800	\$1,800
4th of July Committee	\$7,500	\$7,500
Senior Advisory	\$1,000	\$1,000
Volunteers in Parks	\$5,000	\$5,000
<b>Total Community Vitality &amp; Engagement:</b>	<b>\$2,064,450</b>	<b>\$2,163,050</b>
Capital Improvement Plan		
Building Improvement Projects	\$5,647,900	\$2,130,000
Park Improvements Projects	\$315,000	\$950,000
Traffic Improvement Projects	\$1,525,000	\$45,000
Street Improvements Projects	\$4,818,669	\$6,540,000

Name	FY2024 Budgeted	FY2025 Budgeted
<b>Total Capital Improvement Plan:</b>	<b>\$12,306,569</b>	<b>\$9,665,000</b>
<b>Total Expenditures:</b>	<b>\$76,524,930</b>	<b>\$74,212,350</b>

## Program Expenditures by Category

### Budgeted Program Expenditures by Category

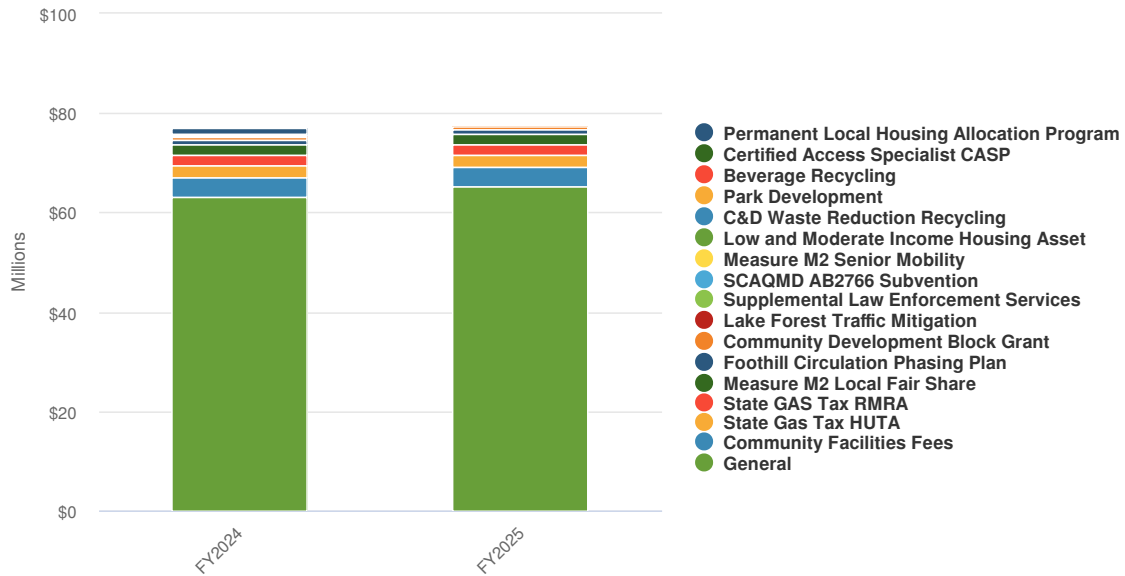


Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$9,527,700	\$9,953,300
Non Wage Compensation	\$60,200	\$60,200
Employee Benefits	\$1,698,850	\$1,715,050
Retirement Benefits	\$920,700	\$964,600
<b>Total Personnel Services:</b>	<b>\$12,207,450</b>	<b>\$12,693,150</b>
Contractual Services		
Governmental Agencies	\$22,628,519	\$23,348,736
Professional Services	\$8,840,530	\$7,650,850
Software and Digital Products	\$764,179	\$717,880
Non Professional Services	\$10,895,874	\$11,667,988
Insurance	\$996,900	\$1,028,800
Utilities and Utility Services	\$3,819,250	\$3,950,740
Contributions to Organizations	\$406,615	\$388,615
<b>Total Contractual Services:</b>	<b>\$48,351,867</b>	<b>\$48,753,609</b>
Membership and Development		

Name	FY2024 Budgeted	FY2025 Budgeted
Membership and Development	\$457,488	\$459,585
<b>Total Membership and Development:</b>	<b>\$457,488</b>	<b>\$459,585</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$461,460	\$477,410
Material > 1 Year <\$5,000	\$198,310	\$246,810
Other Expenses	\$1,281,656	\$1,281,856
<b>Total Supplies, Materials and Other:</b>	<b>\$1,941,426</b>	<b>\$2,006,076</b>
Capital Outlays		
Capital Outlay	\$709,700	\$364,500
Operating Capital	\$530,000	\$250,000
<b>Total Capital Outlays:</b>	<b>\$1,239,700</b>	<b>\$614,500</b>
Capital Improvement Plan		
Projects	\$12,306,569	\$9,665,000
<b>Total Capital Improvement Plan:</b>	<b>\$12,306,569</b>	<b>\$9,665,000</b>
Debt Service		
Lease Payments	\$20,430	\$20,430
<b>Total Debt Service:</b>	<b>\$20,430</b>	<b>\$20,430</b>
<b>Total Expense Objects:</b>	<b>\$76,524,930</b>	<b>\$74,212,350</b>

# Revenue by Fund

## Budgeted Revenue by Fund



Name	FY2024 Budgeted	FY2025 Budgeted
<b>General</b>		
Taxes	\$53,312,000	\$55,334,800
Intergovernmental	\$260,000	\$260,000
Licenses and Permits	\$2,289,500	\$2,289,500
Charges for Current Services	\$2,842,300	\$2,860,300
Developer Contributions	\$120,000	\$120,000
Fines, Forfeiture, and Penalties	\$450,000	\$450,000
Use of Money and Property	\$3,917,000	\$3,940,000
Other Revenues	\$85,000	\$85,000
<b>Total General:</b>	<b>\$63,275,800</b>	<b>\$65,339,600</b>
<b>Low and Moderate Income Housing Asset</b>		
Use of Money and Property	\$58,800	\$58,800
Other Revenues	\$7,600	\$7,600
<b>Total Low and Moderate Income Housing Asset:</b>	<b>\$66,400</b>	<b>\$66,400</b>
<b>State Gas Tax HUTA</b>		
Intergovernmental	\$2,352,857	\$2,352,857
Use of Money and Property	\$12,000	\$12,000
<b>Total State Gas Tax HUTA:</b>	<b>\$2,364,857</b>	<b>\$2,364,857</b>
<b>SCAQMD AB2766 Subvention</b>		
Intergovernmental	\$110,000	\$110,000
Use of Money and Property	\$2,700	\$2,700

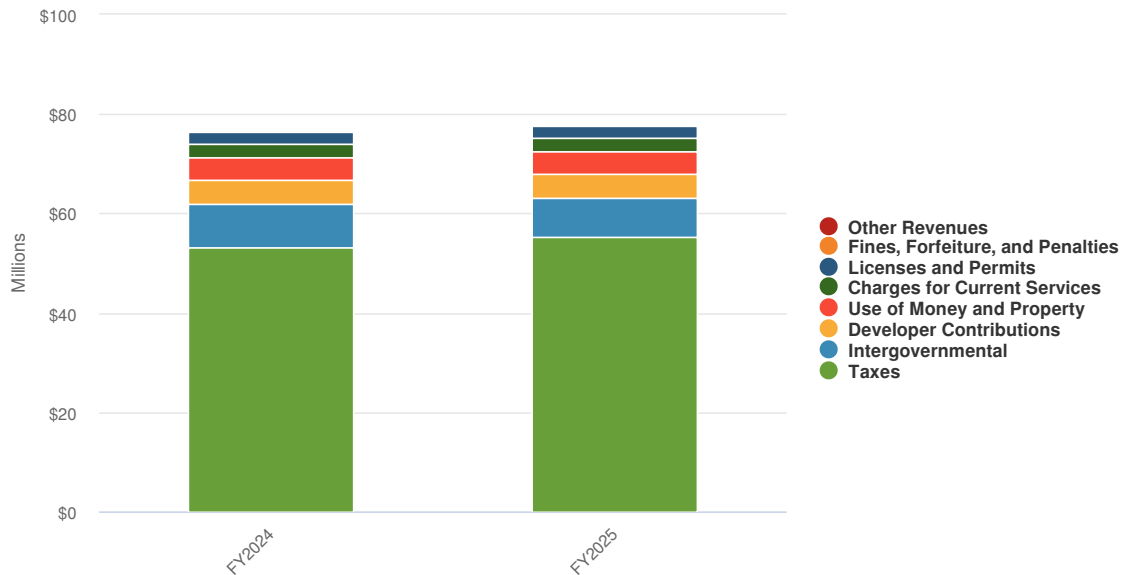


Name	FY2024 Budgeted	FY2025 Budgeted
<b>Total SCAQMD AB2766 Subvention:</b>	<b>\$112,700</b>	<b>\$112,700</b>
Measure M2 Local Fair Share		
Intergovernmental	\$1,961,774	\$2,038,037
Use of Money and Property	\$7,500	\$7,500
<b>Total Measure M2 Local Fair Share:</b>	<b>\$1,969,274</b>	<b>\$2,045,537</b>
Measure M2 Senior Mobility		
Intergovernmental	\$98,500	\$102,400
Use of Money and Property	\$5,500	\$5,500
<b>Total Measure M2 Senior Mobility:</b>	<b>\$104,000</b>	<b>\$107,900</b>
Supplemental Law Enforcement Services		
Intergovernmental	\$125,000	\$130,000
<b>Total Supplemental Law Enforcement Services:</b>	<b>\$125,000</b>	<b>\$130,000</b>
C&D Waste Reduction Recycling		
Intergovernmental	\$50,000	\$50,000
<b>Total C&amp;D Waste Reduction Recycling:</b>	<b>\$50,000</b>	<b>\$50,000</b>
Beverage Recycling		
Intergovernmental	\$21,000	\$21,000
<b>Total Beverage Recycling:</b>	<b>\$21,000</b>	<b>\$21,000</b>
Certified Access Specialist CASP		
Intergovernmental	\$5,000	\$5,000
<b>Total Certified Access Specialist CASP:</b>	<b>\$5,000</b>	<b>\$5,000</b>
Community Development Block Grant		
Intergovernmental	\$520,784	\$562,115
<b>Total Community Development Block Grant:</b>	<b>\$520,784</b>	<b>\$562,115</b>
State GAS Tax RMRA		
Intergovernmental	\$2,102,695	\$2,102,695
Use of Money and Property	\$40,000	\$40,000
<b>Total State GAS Tax RMRA:</b>	<b>\$2,142,695</b>	<b>\$2,142,695</b>
Permanent Local Housing Allocation Program		
Intergovernmental	\$942,814	\$0
<b>Total Permanent Local Housing Allocation Program:</b>	<b>\$942,814</b>	<b>\$0</b>
Community Facilities Fees		
Developer Contributions	\$3,900,000	\$3,900,000
<b>Total Community Facilities Fees:</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>

Name	FY2024 Budgeted	FY2025 Budgeted
Lake Forest Traffic Mitigation		
Developer Contributions	\$112,500	\$112,500
Use of Money and Property	\$103,200	\$103,200
<b>Total Lake Forest Traffic Mitigation:</b>	<b>\$215,700</b>	<b>\$215,700</b>
Foothill Circulation Phasing Plan		
Developer Contributions	\$818,050	\$818,050
Use of Money and Property	\$254,900	\$254,900
<b>Total Foothill Circulation Phasing Plan:</b>	<b>\$1,072,950</b>	<b>\$1,072,950</b>
Park Development		
Use of Money and Property	\$23,100	\$23,100
<b>Total Park Development:</b>	<b>\$23,100</b>	<b>\$23,100</b>
<b>Total:</b>	<b>\$76,912,074</b>	<b>\$78,159,554</b>

## Revenues by Source Category

### Projected Revenues by Source Category



Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Taxes		
Property Tax	\$24,937,000	\$26,392,300
Sales and Use Taxes	\$19,500,000	\$19,890,000
Transient Occupancy Taxes	\$5,500,000	\$5,610,000
Real Property Transfer Taxes	\$675,000	\$675,000
Franchises	\$2,700,000	\$2,767,500
<b>Total Taxes:</b>	<b>\$53,312,000</b>	<b>\$55,334,800</b>

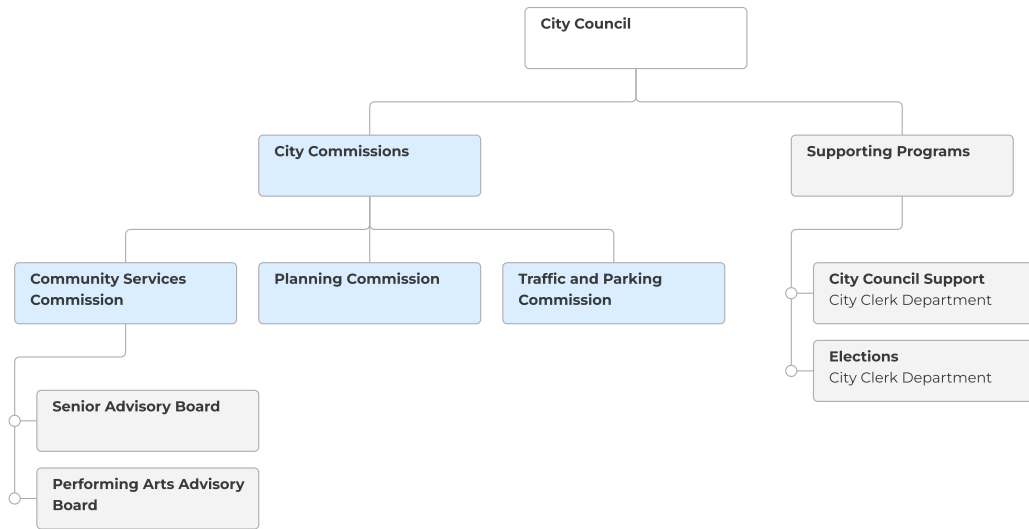
Name	FY2024 Budgeted	FY2025 Budgeted
Intergovernmental		
Federal Grants	\$520,784	\$562,115
State	\$4,861,552	\$4,866,552
State Grants	\$947,814	\$5,000
County Subvention	\$1,961,774	\$2,038,037
County Shared	\$258,500	\$262,400
<b>Total Intergovernmental:</b>	<b>\$8,550,424</b>	<b>\$7,734,104</b>
Licenses and Permits		
Private Property Permit Fees	\$1,865,000	\$1,865,000
Encroachment Permit	\$375,000	\$375,000
Other Licenses and Permits	\$9,500	\$9,500
Public Property Permits	\$40,000	\$40,000
<b>Total Licenses and Permits:</b>	<b>\$2,289,500</b>	<b>\$2,289,500</b>
Charges for Current Services		
Zoning Fees and Subdivision Fees	\$304,800	\$304,800
Plan Checking Fees	\$530,000	\$530,000
Engineering, Inspection & Other	\$645,000	\$645,000
Parks and Recreation	\$1,291,300	\$1,309,300
Admin and Other Fees	\$71,200	\$71,200
<b>Total Charges for Current Services:</b>	<b>\$2,842,300</b>	<b>\$2,860,300</b>
Developer Contributions		
Developer Contributions	\$4,950,550	\$4,950,550
<b>Total Developer Contributions:</b>	<b>\$4,950,550</b>	<b>\$4,950,550</b>
Fines, Forfeiture, and Penalties		
Vehicle Code Fines	\$200,000	\$200,000
Forfeitures and Penalties	\$50,000	\$50,000
Other Fines	\$200,000	\$200,000
<b>Total Fines, Forfeiture, and Penalties:</b>	<b>\$450,000</b>	<b>\$450,000</b>
Use of Money and Property		
Investment Earnings	\$3,507,700	\$3,507,700
Facility and Park Rentals	\$772,000	\$795,000
Leases	\$145,000	\$145,000
<b>Total Use of Money and Property:</b>	<b>\$4,424,700</b>	<b>\$4,447,700</b>
Other Revenues		
Reimbursements	\$7,600	\$7,600
Sponsorships	\$20,000	\$20,000
Other Miscellaneous Revenue	\$65,000	\$65,000
<b>Total Other Revenues:</b>	<b>\$92,600</b>	<b>\$92,600</b>

Name	FY2024 Budgeted	FY2025 Budgeted
<b>Total Revenue Source:</b>	<b>\$76,912,074</b>	<b>\$78,159,554</b>

# Legislative

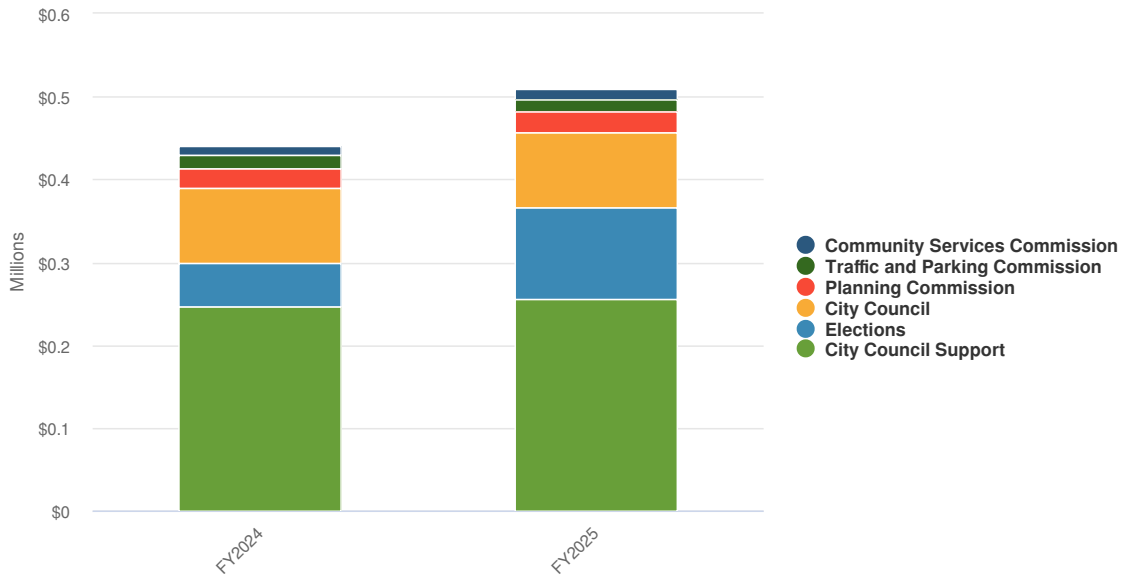
The Legislative program area encompasses the functions performed by the elected and appointed officials of the City. This includes the election of City officials, conducting meetings, and other official activities of the City Council and the City's three commissions.

## Legislative Organizational Chart



# Legislative by Program

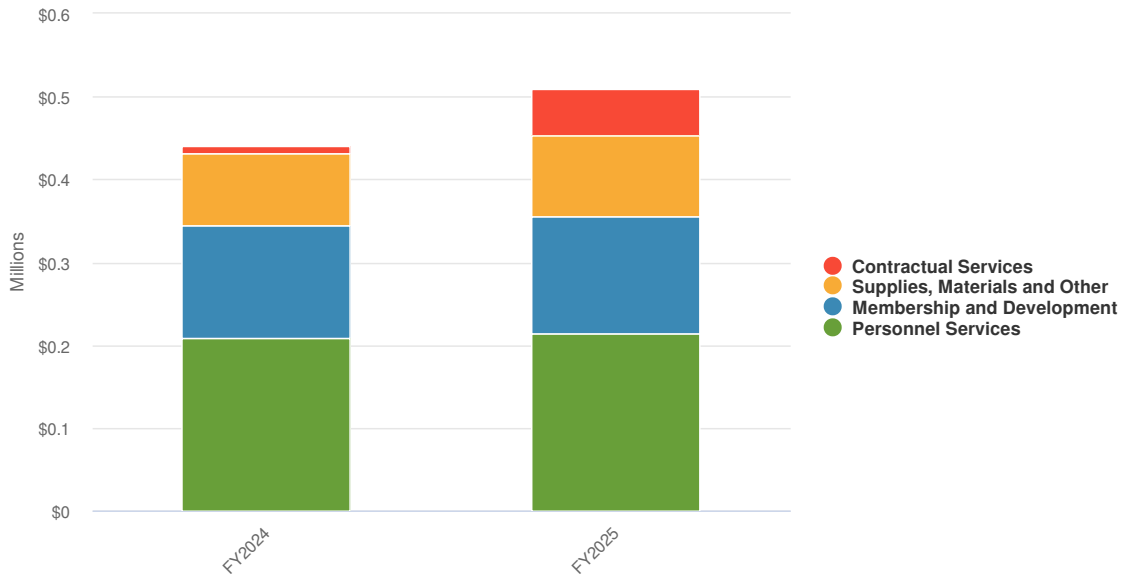
## Budgeted Expenditures by Program



Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Legislative		
City Council	\$90,500	\$90,500
Community Services Commission	\$11,840	\$11,840
Traffic and Parking Commission	\$15,680	\$15,680
Planning Commission	\$24,225	\$24,225
City Council Support	\$246,640	\$256,237
Elections	\$52,450	\$110,650
<b>Total Legislative:</b>	<b>\$441,335</b>	<b>\$509,132</b>
<b>Total Expenditures:</b>	<b>\$441,335</b>	<b>\$509,132</b>

# Legislative by Category

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services	\$207,650	\$213,650
Contractual Services	\$10,750	\$56,100
Membership and Development	\$136,940	\$140,737
Supplies, Materials and Other	\$85,995	\$98,645
<b>Total Expense Objects:</b>	<b>\$441,335</b>	<b>\$509,132</b>

# City Council

The City Council serves as elected representatives for Lake Forest residents from five City Council districts. Each City Council member serves for a four-year term. Every year, the City Council elects the Mayor and Mayor Pro-Tempore. As the City's governing body, the City Council establishes local laws and regulations as well as provides policy direction to the appointed staff.

## City Council Program Accomplishments and Goals

### 2021-2023 Accomplishments

Provided policy guidance on the implementation of the 2021-2028 Strategic Business Plan and formulation of the 2023 Strategic Plan Update.

Provided policy guidance on the implementation of the adopted Capital improvement Program.

Provided policy guidance in introducing the Community Gift Card Program to assist local businesses recover from the economic impacts of the COVID-19 pandemic.

Provided policy guidance to address catalytic converter thefts by introducing two catalytic converter theft mitigation program and adopting an Ordinance establishing the unlawful possession of catalytic converters.

Provided policy guidance in obtaining certification of the 6th Cycle (2021-2029) Housing Element of the City's General Plan from the California Department of Housing and Community Development.

Provided policy guidance to relaunch community special events by holding a highly attended 4th of July Concert and Fireworks Show in 2021 and 4th of July Parade in 2022.

Provided policy guidance on the 2022 Redistricting and Voting Map Adoption based on the 2020 U.S. Census.

Provided policy guidance on the joint procurement with the City of Laguna Hills for a solid waste services franchise agreement.

Provided policy guidance on the adoption of an Ordinance regulating eBikes.

Provided policy guidance to adopt an Ordinance streamlining the approach to closing illegal marijuana dispensaries.

### 2023-2025 Goals

Provide policy guidance on the implementation of the adopted Capital Improvement Program.

Provide policy guidance in the implementation of the 2023-2030 Strategic Business Plan.

Provide policy guidance in addressing neighborhood quality of life, preservation, and revitalization.

Provide policy guidance for procuring private parking enforcement or other mechanisms to increase enforcement response and facilitate cleaner neighborhood streets.

Provide policy guidance in conducting a competitive procurement for solid waste services in partnership with the City of Laguna Hills.

Provide policy guidance in studying current and future demand for commercial and industrial land uses citywide.

Provide policy guidance for public engagement to determine future improvements to the Lake Forest Nature Park, Lake Forest Park, and Etnies Skatepark of Lake Forest.

Provide policy guidance in promoting the relaunch of passport issuance services at Lake Forest City Hall.

Provide policy guidance in employee recruitment, retention, and succession planning.

## City Council Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$90,500	\$90,500
Personnel Services	\$46,650	\$46,650
Membership and Development	\$38,500	\$38,500
Supplies, Materials and Other	\$5,350	\$5,350

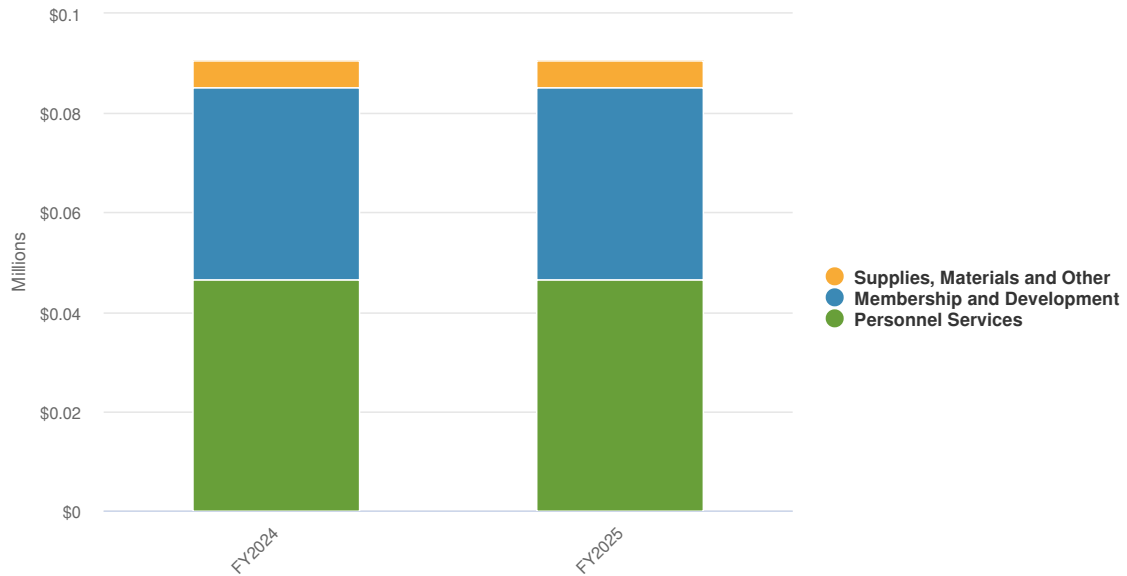




Name	FY2024 Budgeted	FY2025 Budgeted
<b>Total All Funds:</b>	<b>\$90,500</b>	<b>\$90,500</b>

# City Council Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Non Wage Compensation	\$42,500	\$42,500
Employee Benefits	\$650	\$650
Retirement Benefits	\$3,500	\$3,500
<b>Total Personnel Services:</b>	<b>\$46,650</b>	<b>\$46,650</b>
Membership and Development		
Membership and Development	\$38,500	\$38,500
<b>Total Membership and Development:</b>	<b>\$38,500</b>	<b>\$38,500</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$1,350	\$1,350
Other Expenses	\$4,000	\$4,000
<b>Total Supplies, Materials and Other:</b>	<b>\$5,350</b>	<b>\$5,350</b>
<b>Total Expense Objects:</b>	<b>\$90,500</b>	<b>\$90,500</b>

## Community Services Commission

The City's Community Services Commission is a decision-making body tasked with reviewing matters related to parks and programming in the city. The Community Services Commission consists of five members appointed by the City Council, with Commissioners serving four-year terms. Typical projects reviewed by the Community Services Commission include proposed changes to parks, enhancements to programming, and special events. The Community Services Commission is also responsible for making recommendations to the City Council as to whether a project or action would be consistent with the goals of the City. The Community Services Commission meets monthly, with meetings open to the public.

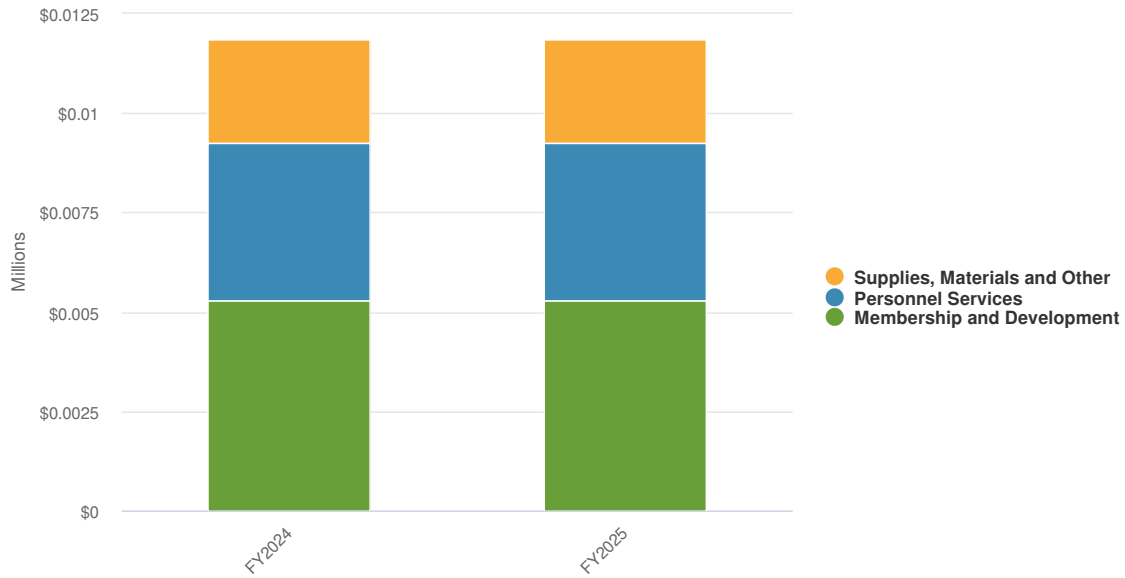


### Community Services Commission Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$11,840	\$11,840
Personnel Services	\$3,940	\$3,940
Membership and Development	\$5,300	\$5,300
Supplies, Materials and Other	\$2,600	\$2,600
<b>Total All Funds:</b>	<b>\$11,840</b>	<b>\$11,840</b>

# Community Services Commission Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Non Wage Compensation	\$3,540	\$3,540
Employee Benefits	\$100	\$100
Retirement Benefits	\$300	\$300
<b>Total Personnel Services:</b>	<b>\$3,940</b>	<b>\$3,940</b>
Membership and Development		
Membership and Development	\$5,300	\$5,300
<b>Total Membership and Development:</b>	<b>\$5,300</b>	<b>\$5,300</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$600	\$600
Other Expenses	\$2,000	\$2,000
<b>Total Supplies, Materials and Other:</b>	<b>\$2,600</b>	<b>\$2,600</b>
<b>Total Expense Objects:</b>	<b>\$11,840</b>	<b>\$11,840</b>

## 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 Zoning Code, as well as review of 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. The Planning Commission meets monthly and meetings are open to the public.

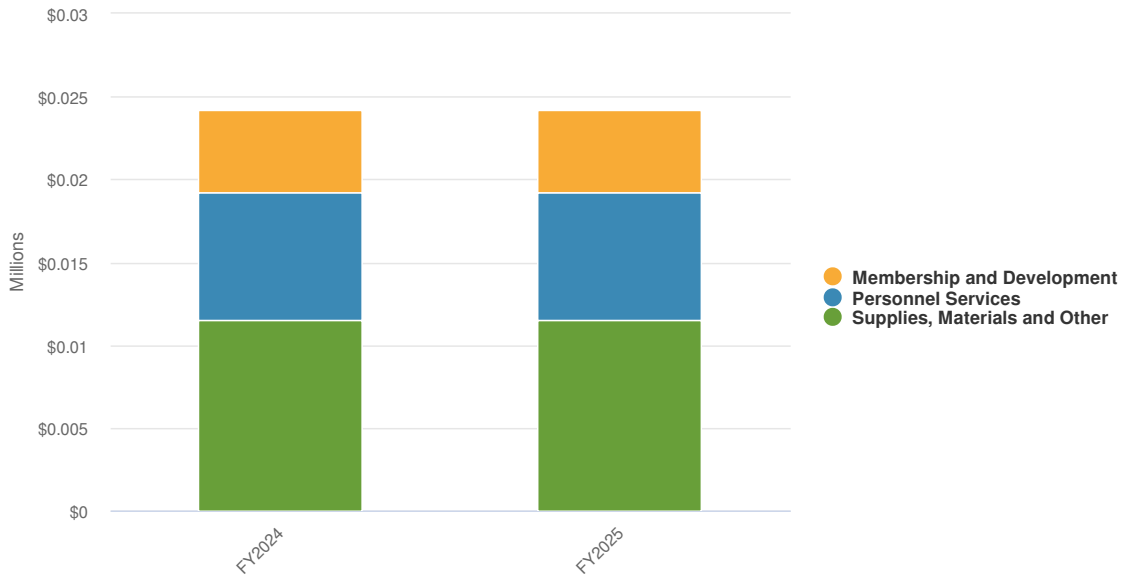


### Planning Commission Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$24,225	\$24,225
Personnel Services	\$7,680	\$7,680
Membership and Development	\$5,000	\$5,000
Supplies, Materials and Other	\$11,545	\$11,545
<b>Total All Funds:</b>	<b>\$24,225</b>	<b>\$24,225</b>

# Planning Commission Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Non Wage Compensation	\$7,080	\$7,080
Employee Benefits	\$100	\$100
Retirement Benefits	\$500	\$500
<b>Total Personnel Services:</b>	<b>\$7,680</b>	<b>\$7,680</b>
Membership and Development		
Membership and Development	\$5,000	\$5,000
<b>Total Membership and Development:</b>	<b>\$5,000</b>	<b>\$5,000</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$1,545	\$1,545
Other Expenses	\$10,000	\$10,000
<b>Total Supplies, Materials and Other:</b>	<b>\$11,545</b>	<b>\$11,545</b>
<b>Total Expense Objects:</b>	<b>\$24,225</b>	<b>\$24,225</b>

## Traffic and Parking Commission

This program is comprised of the Traffic and Parking Commission which makes recommendations to the City Council on a variety of issues specific to their focus. Commission members are appointed by the City Council and serve four-year terms. Each commission meets regularly, and all commission meetings are open to the public.

The Traffic and Parking Commission regularly reviews regional traffic signal synchronization projects (such as Alton Parkway TSSP, Bake and Rockfield TSSP, and Portola TSSP), traffic improvement projects through developer funded mitigation programs (such as LFTM, FCPP, and The Meadows Development Agreement), annual citywide collision analysis reports, and other neighborhood parking management (such as the Residential Parking Management Program and Street Sweeping Parking Restriction Policy) and traffic safety studies (such as the Engineering and Traffic Survey to establish speed limits review, annual school review, and traffic signal master plan review) to address community concerns. Overall, the Traffic and Parking Commission plays a crucial role in ensuring the safe, efficient, and sustainable movement of people, cyclists, and vehicles within our community. Their accomplishments and goals contribute to improved traffic and parking management, enhanced public safety, and increased accessibility for all residents and visitors.



### Traffic and Parking Commission Program by Funding Source

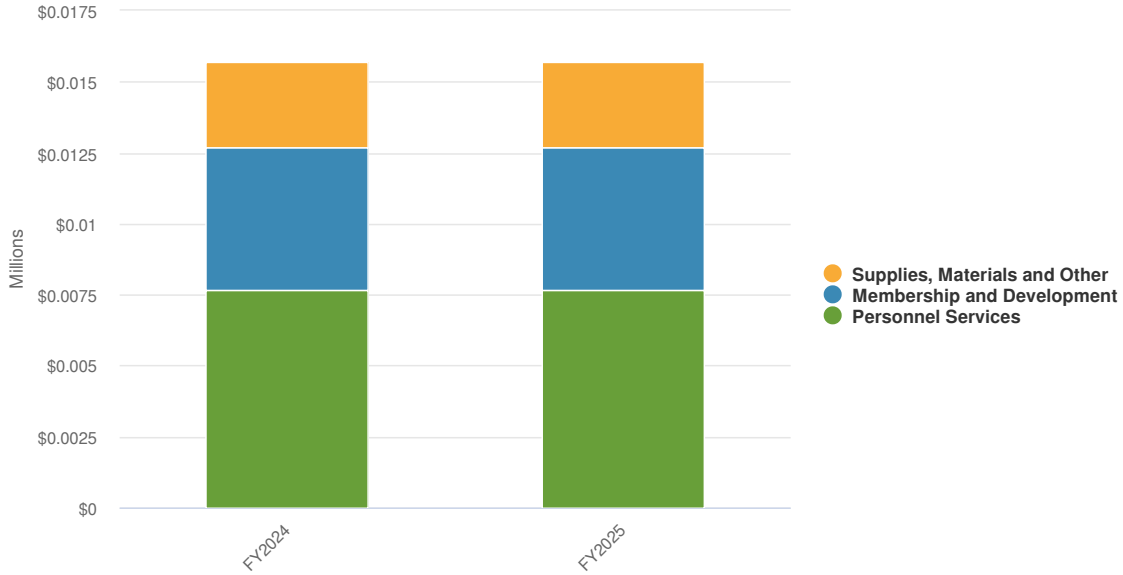
Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$15,680	\$15,680
Personnel Services	\$7,680	\$7,680
Membership and Development	\$5,000	\$5,000
Supplies, Materials and Other	\$3,000	\$3,000

Name	FY2024 Budgeted	FY2025 Budgeted
<b>Total All Funds:</b>	<b>\$15,680</b>	<b>\$15,680</b>



# Traffic and Parking Commission Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Non Wage Compensation	\$7,080	\$7,080
Employee Benefits	\$100	\$100
Retirement Benefits	\$500	\$500
<b>Total Personnel Services:</b>	<b>\$7,680</b>	<b>\$7,680</b>
Membership and Development		
Membership and Development	\$5,000	\$5,000
<b>Total Membership and Development:</b>	<b>\$5,000</b>	<b>\$5,000</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$1,000	\$1,000
Other Expenses	\$2,000	\$2,000
<b>Total Supplies, Materials and Other:</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>Total Expense Objects:</b>	<b>\$15,680</b>	<b>\$15,680</b>

# City Council Support



**Lisa Berglund**  
City Clerk

The City Clerk’s office provides support to the City Council. This support includes providing legal notification of meetings and hearings; managing the agenda process and attending all meetings of the City Council and Housing Authority. Additional support tasks include providing notice of agenda items; recording, communicating and maintaining the official record of Council legislative actions; and preparing and coordinating certain City Council ceremonial items.

The City Council support program includes memberships to the following organizations: Local Agency Formation Commission, League of California Cities, Southern California Association of Governments, Orange County Council of Governments and the Association of California Cities, Orange County.

## City Council Support Program Accomplishments and Goals

### 2021-2023 Accomplishments

Published 45 public notices on matters appearing before the City Council and Planning Commission.

Noticed 26 City Council meetings, 5 Housing Authority Meetings and 4 Audit Committee meetings.

Recorded 14 documents with the County of Orange.

Provided Clerk services to the City Council, City Commissions and Audit Committee.

### 2023-2025 Goals

Update the City Council policies annually as approved by the City Council.

Establish policy related to language translation services at public meetings and gatherings.

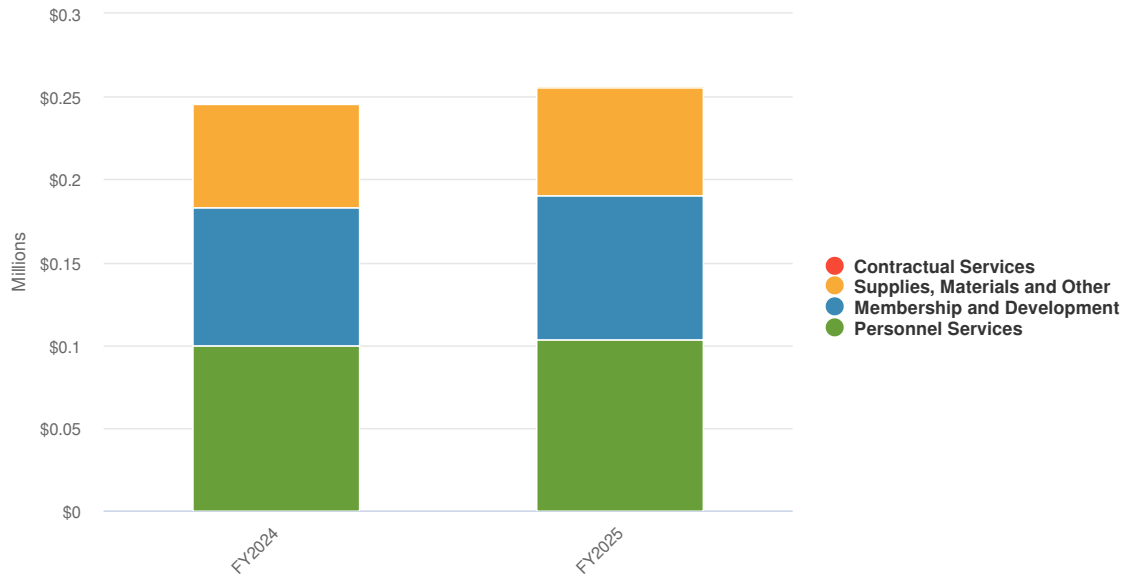
Meet all legal requirements outlined in the CA Government Code associated with the public meeting process.

## City Council Support Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$246,640	\$256,237
Personnel Services	\$99,600	\$103,600
Contractual Services	\$750	\$750
Membership and Development	\$83,140	\$86,937
Supplies, Materials and Other	\$63,150	\$64,950
<b>Total All Funds:</b>	<b>\$246,640</b>	<b>\$256,237</b>

# City Council Support Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$73,900	\$77,600
Employee Benefits	\$17,100	\$17,100
Retirement Benefits	\$8,600	\$8,900
<b>Total Personnel Services:</b>	<b>\$99,600</b>	<b>\$103,600</b>
Contractual Services		
Professional Services	\$750	\$750
<b>Total Contractual Services:</b>	<b>\$750</b>	<b>\$750</b>
Membership and Development		
Membership and Development	\$83,140	\$86,937
<b>Total Membership and Development:</b>	<b>\$83,140</b>	<b>\$86,937</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$8,450	\$8,450
Other Expenses	\$54,700	\$56,500
<b>Total Supplies, Materials and Other:</b>	<b>\$63,150</b>	<b>\$64,950</b>
<b>Total Expense Objects:</b>	<b>\$246,640</b>	<b>\$256,237</b>

# Elections



**Lisa Berglund**  
City Clerk

The Elections program administers campaign provisions of the Political Reform Act, as well as manages Federal, State, and local procedures through which local government representatives are selected. This program also assists candidates in meeting their legal responsibilities before, during, and after an election. The City Clerk also acts as the Filing Officer for the Fair Political Practices Commission (FPPC) which regulates the filing of Campaign Disclosure Statements and committee and officeholder Economic Interest Statements.

## Elections Program Accomplishments and Goals

### 2021-2023 Accomplishments

Conducted all tasks associated with the nomination period leading up to the November 8, 2022, General Municipal Election for districts 2, 3 and 4.

Completed the redistricting process including drawing new district boundaries and adopting the new district map.

Met all legal requirements outlined in the CA Government Code related to the Political Reform Act and elections.

### 2023-2025 Goals

Conduct all tasks associated with the nomination period leading up to the November 5, 2024, General Municipal Election for districts 1 and 5.

Increase voter education to encourage citizens to participate in the voting process.

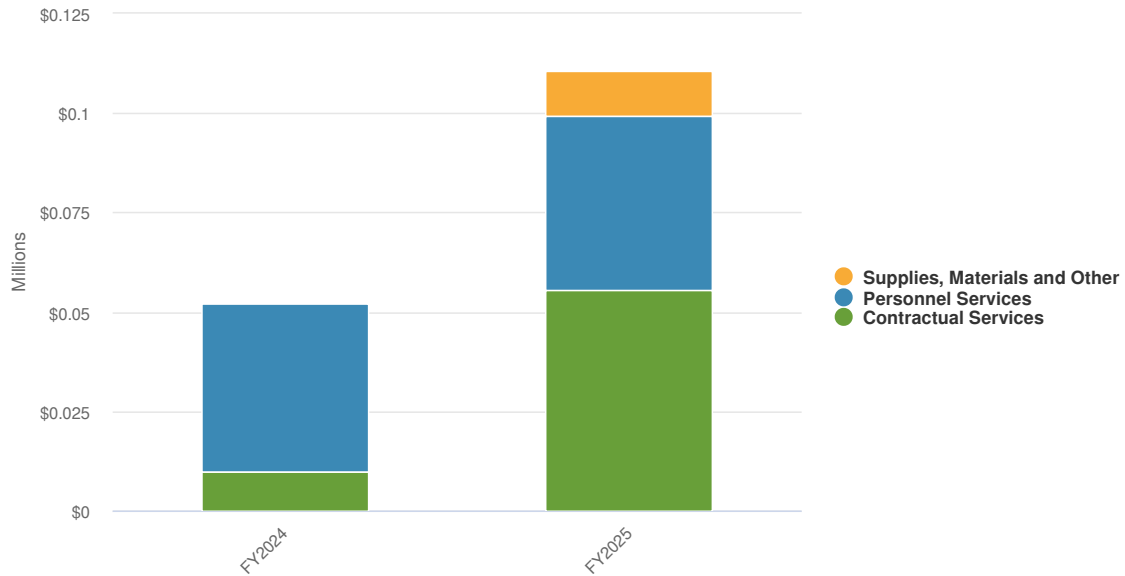
Meet all legal requirements outlined in the CA Government Code related to the Political Reform Act and elections.

## Elections Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$52,450	\$110,650
Personnel Services	\$42,100	\$44,100
Contractual Services	\$10,000	\$55,350
Supplies, Materials and Other	\$350	\$11,200
<b>Total All Funds:</b>	<b>\$52,450</b>	<b>\$110,650</b>

# Elections Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$31,900	\$33,600
Employee Benefits	\$6,700	\$6,700
Retirement Benefits	\$3,500	\$3,800
<b>Total Personnel Services:</b>	<b>\$42,100</b>	<b>\$44,100</b>
Contractual Services		
Governmental Agencies	\$0	\$40,350
Software and Digital Products	\$10,000	\$10,000
Non Professional Services	\$0	\$5,000
<b>Total Contractual Services:</b>	<b>\$10,000</b>	<b>\$55,350</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$0	\$850
Material > 1 Year <\$5,000	\$350	\$350
Other Expenses	\$0	\$10,000
<b>Total Supplies, Materials and Other:</b>	<b>\$350</b>	<b>\$11,200</b>
<b>Total Expense Objects:</b>	<b>\$52,450</b>	<b>\$110,650</b>

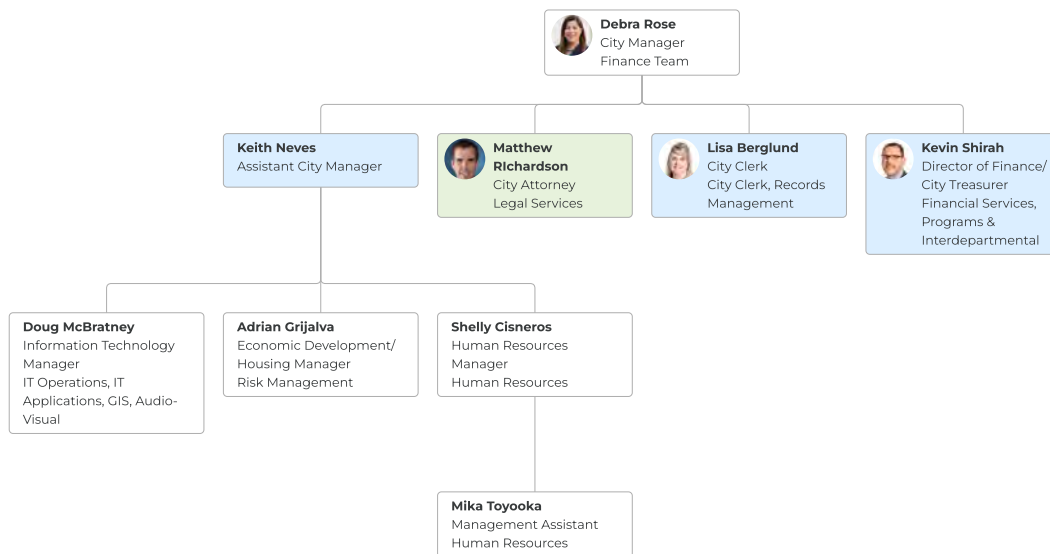
This page left blank intentionally.



# Management and Support

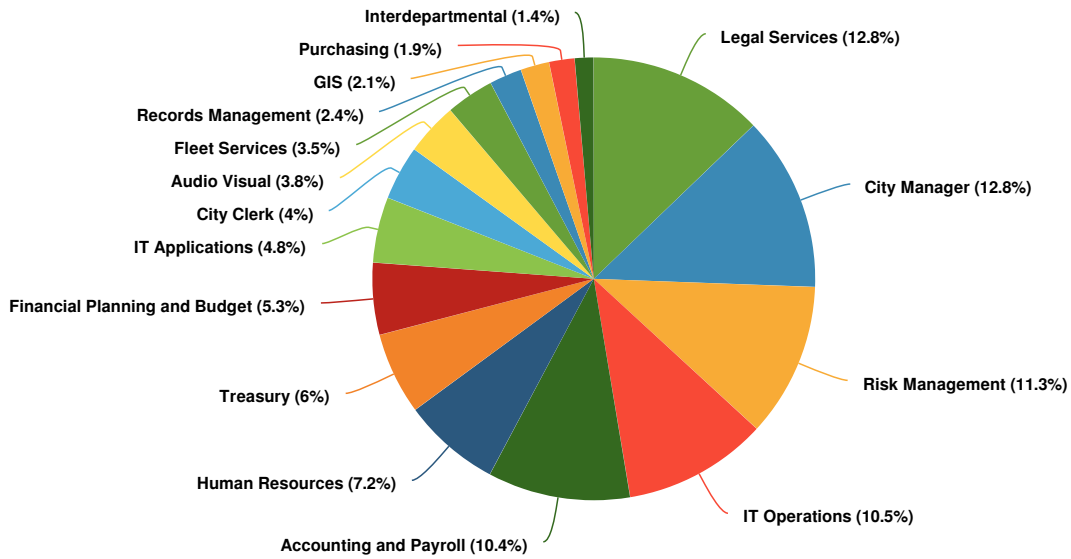
The Management and Support program area includes 16 programs encompassing the regular management functions of the city. Functions include executive management, clerk and records management, financial and legal services, human resources, and city-wide technological support.

## Management and Support Organizational Chart



# Management and Support by Program

## Budgeted Expenditures by Program

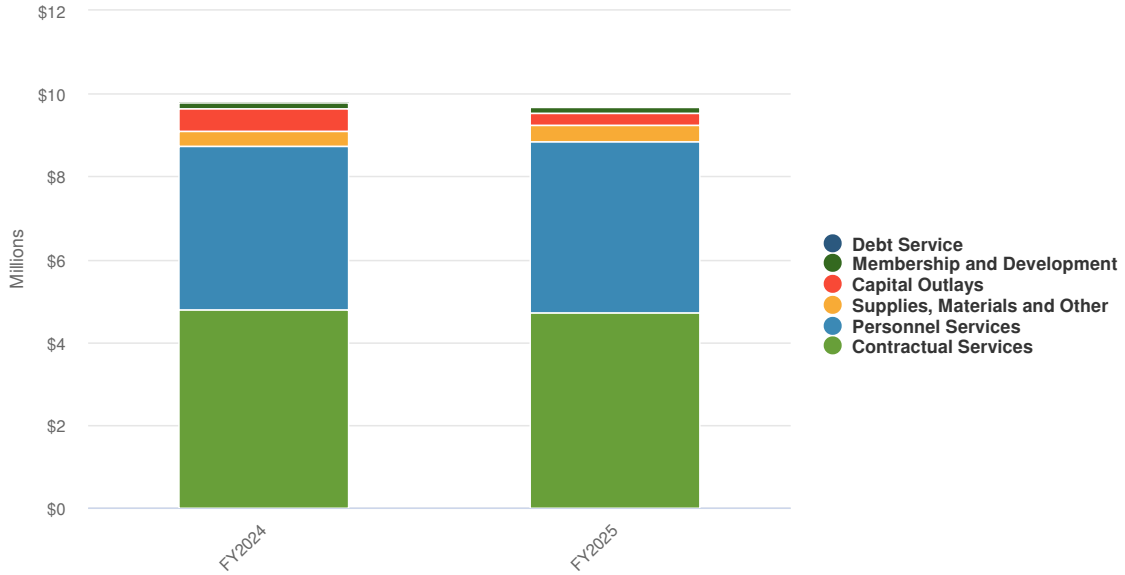


Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Management and Support		
City Manager	\$1,178,705	\$1,239,005
City Clerk	\$379,135	\$386,935
Records Management	\$211,530	\$230,130
Legal Services	\$1,246,000	\$1,246,000
Human Resources	\$654,275	\$694,575
IT Operations	\$984,275	\$1,022,575
IT Applications	\$562,800	\$465,100
GIS	\$195,125	\$203,425
Audio Visual	\$558,800	\$371,700
Financial Planning and Budget	\$531,600	\$510,600
Accounting and Payroll	\$987,430	\$1,010,030
Treasury	\$570,525	\$582,325
Purchasing	\$173,600	\$181,000
Risk Management	\$1,055,400	\$1,093,300
Fleet Services	\$381,500	\$340,700
Interdepartmental	\$133,430	\$133,430
<b>Total Management and Support:</b>	<b>\$9,804,130</b>	<b>\$9,710,830</b>
<b>Total Expenditures:</b>	<b>\$9,804,130</b>	<b>\$9,710,830</b>



# Management and Support by Category

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services	\$3,944,600	\$4,126,700
Contractual Services	\$4,779,680	\$4,712,280
Membership and Development	\$149,420	\$152,420
Supplies, Materials and Other	\$360,000	\$389,500
Capital Outlays	\$550,000	\$309,500
Debt Service	\$20,430	\$20,430
<b>Total Expense Objects:</b>	<b>\$9,804,130</b>	<b>\$9,710,830</b>

# City Manager

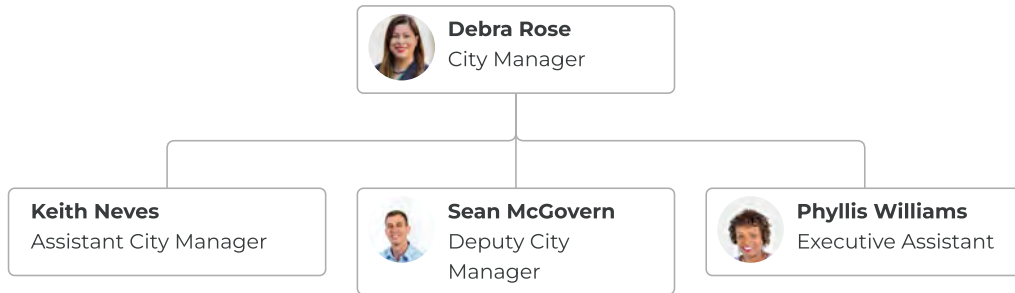


**Debra Rose**  
City Manager

The City Manager's Office implements the mission and vision established by the elected City Council. The City Manager supervises department directors and provides the executive leadership needed to ensure City services are efficient, effective, and respond to the needs of the community. 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;
3. Administering the personnel system;
4. Overseeing biannual Budget and Investment Policy; and
5. Working with other agencies to address regional issues;
6. Serving as Executive Director of the Lake Forest Housing Authority.

## City Manager Organizational Chart



# City Manager Program Accomplishments and Goals

## 2021-2023 Accomplishments

Provided executive leadership for the implementation of the 2021-2028 Strategic Business Plan and formulation of the 2023 Strategic Plan Update.

Provided executive leadership for the implementation of the adopted Capital improvement Program.

Provided executive leadership in introducing the Community Gift Card Program to assist local businesses recover from the economic impacts of the COVID-19 pandemic.

Provided executive leadership to address catalytic converter thefts by introducing two catalytic converter theft mitigation programs and adopting an Ordinance establishing the unlawful possession of catalytic converters.

Provide executive leadership in obtaining certification of the 6th Cycle (2021-2029) Housing Element of the City's General Plan from the California Department of Housing and Community Development.

Provided executive leadership to relaunch community special events by holding a highly attended 4th of July Concert and Fireworks Show in 2021 and 4th of July Parade in 2022.

Provided executive leadership for the 2022 Redistricting and Voting Map Adoption based on the 2020 U.S. Census.

Provided executive leadership for the development of a joint procurement with the City of Laguna Hills for a solid waste services franchise agreement.

Provided executive leadership for the adoption of an Ordinance regulating eBikes.

Provided executive leadership for the adoption of an Ordinance streamlining the approach to closing illegal marijuana dispensaries.

## 2023-2025 Goals

Provide executive leadership for the implementation of the adopted Capital Improvement Program.

Provide executive leadership for the implementation of the 2023-2030 Strategic Business Plan.

Provide executive leadership for addressing neighborhood quality of life, preservation, and revitalization.

Provide executive leadership for procuring private parking enforcement or other mechanisms to increase enforcement response and facilitate cleaner neighborhood streets.

Provide executive leadership for the competitive procurement for solid waste services in partnership with the City of Laguna Hills.

Provide executive leadership in studying current and future demand for commercial and industrial land uses citywide.

Provide executive leadership for public engagement to determine improvements to Lake Forest Nature Park, Lake Forest Park, and Etnies Skatepark of Lake Forest.

Provide executive leadership for promoting the relaunch of passport issuance service at Lake Forest City Hall.

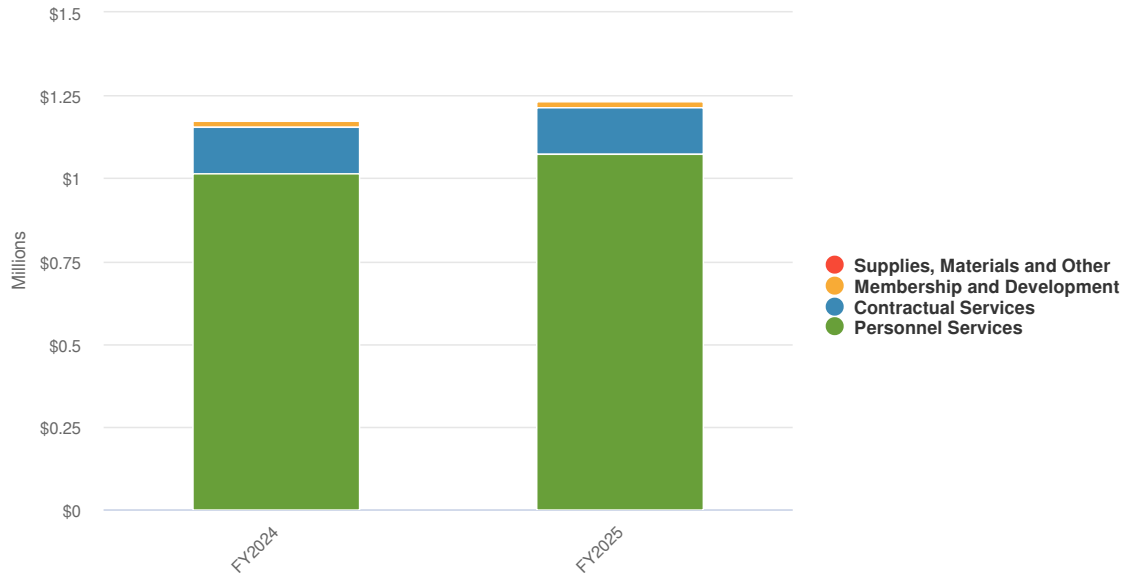
Provide executive leadership in employee recruitment, retention, and succession planning.

## City Manager Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$1,178,705	\$1,239,005
Personnel Services	\$1,014,400	\$1,074,400
Contractual Services	\$140,400	\$140,400
Membership and Development	\$18,480	\$18,780
Supplies, Materials and Other	\$5,425	\$5,425
<b>Total All Funds:</b>	<b>\$1,178,705</b>	<b>\$1,239,005</b>

## City Manager Program Summary

### Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$802,500	\$855,600
Employee Benefits	\$120,300	\$121,100
Retirement Benefits	\$91,600	\$97,700
<b>Total Personnel Services:</b>	<b>\$1,014,400</b>	<b>\$1,074,400</b>
Contractual Services		
Professional Services	\$140,000	\$140,000
Utilities and Utility Services	\$400	\$400
<b>Total Contractual Services:</b>	<b>\$140,400</b>	<b>\$140,400</b>

Name	FY2024 Budgeted	FY2025 Budgeted
Membership and Development		
Membership and Development	\$18,480	\$18,780
<b>Total Membership and Development:</b>	<b>\$18,480</b>	<b>\$18,780</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$1,325	\$1,325
Other Expenses	\$4,100	\$4,100
<b>Total Supplies, Materials and Other:</b>	<b>\$5,425</b>	<b>\$5,425</b>
<b>Total Expense Objects:</b>	<b>\$1,178,705</b>	<b>\$1,239,005</b>

This page left blank intentionally.



# City Clerk



**Lisa Berglund**  
City Clerk

The City Clerk's Office operates and supports the following Legislative and Management and Support Programs:

- Legislative
  - City Council
  - City Council Support
  - Elections
- Management and Support
  - City Clerk
  - Records Management

## City Clerk Organizational Chart



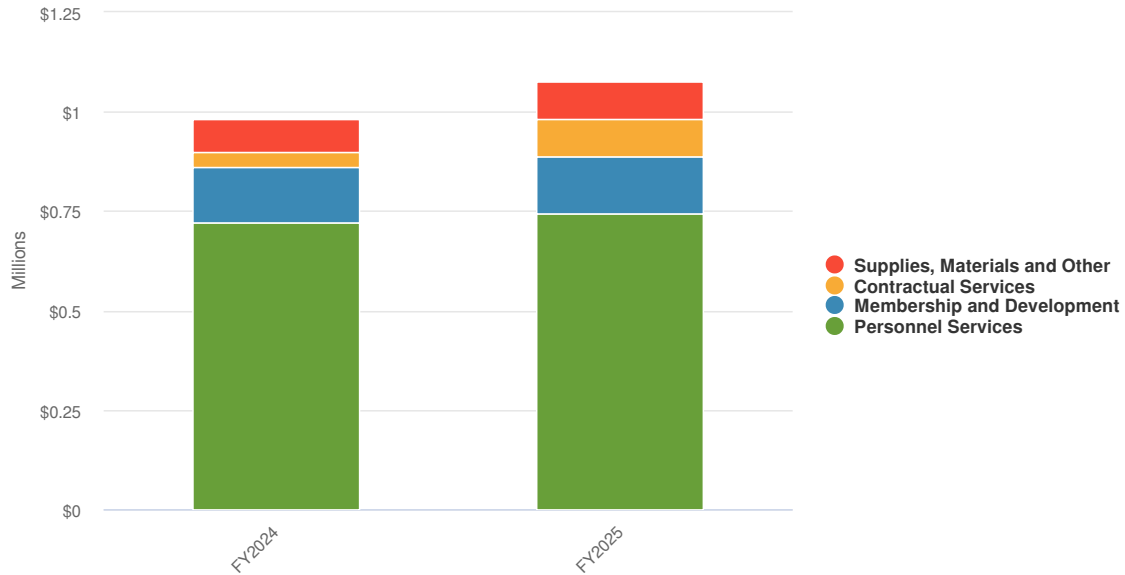
## City Clerk Expenditures by Program

Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Legislative		
City Council	\$90,500	\$90,500
City Council Support	\$246,640	\$256,237
Elections	\$52,450	\$110,650
<b>Total Legislative:</b>	<b>\$389,590</b>	<b>\$457,387</b>
Management and Support		
City Clerk	\$379,135	\$386,935
Records Management	\$211,530	\$230,130

Name	FY2024 Budgeted	FY2025 Budgeted
<b>Total Management and Support:</b>	<b>\$590,665</b>	<b>\$617,065</b>
<b>Total Expenditures:</b>	<b>\$980,255</b>	<b>\$1,074,452</b>

## City Clerk Expenditures by Category

### Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$515,900	\$536,400
Non Wage Compensation	\$42,500	\$42,500
Employee Benefits	\$104,550	\$105,850
Retirement Benefits	\$56,600	\$58,800
<b>Total Personnel Services:</b>	<b>\$719,550</b>	<b>\$743,550</b>
Contractual Services		
Governmental Agencies	\$0	\$40,350
Professional Services	\$3,250	\$3,250
Software and Digital Products	\$20,730	\$20,730
Non Professional Services	\$15,000	\$30,000
<b>Total Contractual Services:</b>	<b>\$38,980</b>	<b>\$94,330</b>
Membership and Development		
Membership and Development	\$141,725	\$143,922
<b>Total Membership and Development:</b>	<b>\$141,725</b>	<b>\$143,922</b>



Name	FY2024 Budgeted	FY2025 Budgeted
Supplies, Materials and Other		
Supplies < 1 Year	\$14,750	\$15,600
Material > 1 Year <\$5,000	\$2,700	\$2,700
Other Expenses	\$62,550	\$74,350
<b>Total Supplies, Materials and Other:</b>	<b>\$80,000</b>	<b>\$92,650</b>
<b>Total Expense Objects:</b>	<b>\$980,255</b>	<b>\$1,074,452</b>

# City Clerk



**Lisa Berglund**  
City Clerk

The City Clerk program posts, and publishes public notices and ordinances; advertises for and conducts bid openings; processes documents necessary for contract approval; maintains the City's document management system; maintains the City of Lake Forest Municipal Code; records documents; performs duties related to City commissions; acts as filing officer for the City's Conflict of Interest Code; acts as the City's Notary Public and provides passport application services.

## City Clerk Program Accomplishments and Goals

### 2021-2023 Accomplishments

- Updated the citywide retention schedule
- Coordinated and provided training for all employees on how to use Laserfiche.
- Updated the city's Conflict of Interest Code
- Began providing notary services to the public.
- Filled the vacancies of the Assistant City Clerk and onboarded new front desk staff.
- Published 11 notices requesting bids or proposals for various city services.

### 2023-2025 Goals

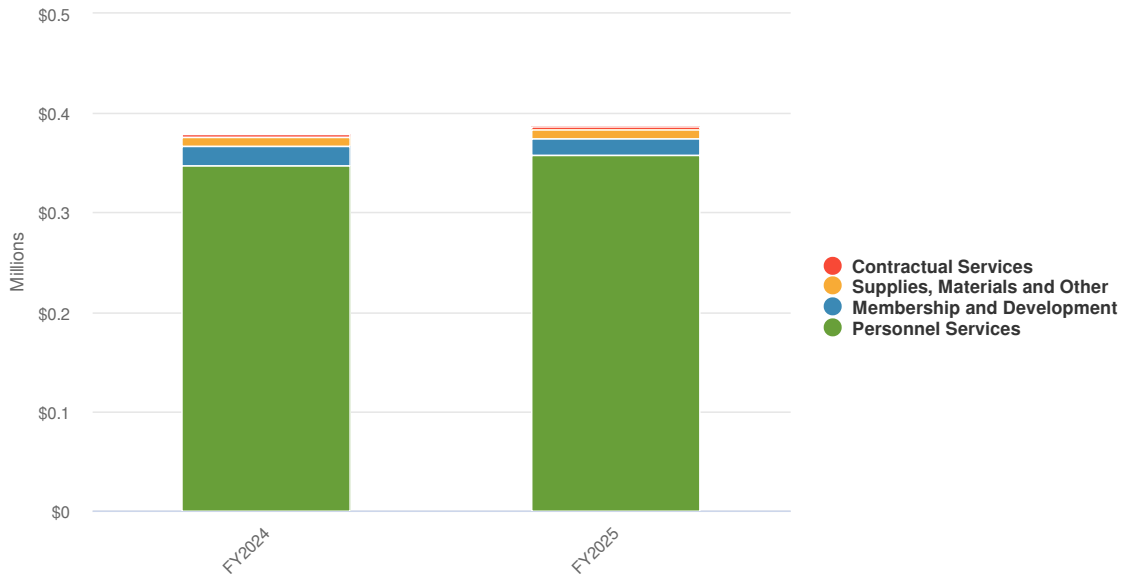
- Plan and conduct a Youth in Government Day.
- Develop a Welcome to Lake Forest informational e-packet that can be shared with new residents in the city.
- Modernize communication techniques by developing, utilizing and providing QR codes for the public's convenience.
- Reopen Passport Services to the public.
- Continue optimization of City Clerk Office processes to ensure high quality services for the public, City Council and staff.

## City Clerk Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$379,135	\$386,935
Personnel Services	\$348,000	\$357,400
Contractual Services	\$2,500	\$2,500
Membership and Development	\$18,835	\$17,235
Supplies, Materials and Other	\$9,800	\$9,800
<b>Total All Funds:</b>	<b>\$379,135</b>	<b>\$386,935</b>

# City Clerk Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$272,200	\$280,600
Employee Benefits	\$50,700	\$50,900
Retirement Benefits	\$25,100	\$25,900
<b>Total Personnel Services:</b>	<b>\$348,000</b>	<b>\$357,400</b>
Contractual Services		
Professional Services	\$2,500	\$2,500
<b>Total Contractual Services:</b>	<b>\$2,500</b>	<b>\$2,500</b>
Membership and Development		
Membership and Development	\$18,835	\$17,235
<b>Total Membership and Development:</b>	<b>\$18,835</b>	<b>\$17,235</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$4,300	\$4,300
Material > 1 Year <\$5,000	\$2,350	\$2,350
Other Expenses	\$3,150	\$3,150
<b>Total Supplies, Materials and Other:</b>	<b>\$9,800</b>	<b>\$9,800</b>
<b>Total Expense Objects:</b>	<b>\$379,135</b>	<b>\$386,935</b>

# Records Management



**Jennifer Weiss**  
Records Coordinator

Records Management is the preservation and protection of the City's vital records. This is done by coordinating a citywide records management program that is based on routine scanning and uploading of records into the City's official records repository.

Records Management includes maintaining a catalog of vital records, conducting the annual review of permanent records, and reviewing records annually to purge inactive records in accordance with the City's records retention schedule. Public records include contracts, plans, documents, and files related to City business and actions taken by the City Council and staff. Records Management staff provides guidelines and training for records retention and disposition, and manages the City's records repository.

This program also prepares and reviews responses to inquiries made in accordance with the California Public Records Act; accepts, reviews, and responds to legal requests for records; ensures that all public records are open to inspection during office hours; and ensures that every person's right to inspect any public record of the City is upheld.

## Records Management Program Accomplishments and Goals

### 2021-2023 Accomplishments

Received, researched, responded to and closed 605 public record requests.

Attested to and finalized 180 contracts between the City and various consultants.

Procured a vendor and initiated the installation of new software, Laserfiche as the City's new electronic repository for all city records.

### 2023-2025 Goals

Improve access to city records by bridging software programs so that records can be easily imported and housed in one location.

Implement e-signature access for building inspectors as part of the document import process.

For those records requests resulting in voluminous responsive documents, procure, install and implement software that would assist with the sorting of such documents.

Continue to manage the contract with the City's scanning provider to have all official City records scanned and entered into the City's permanent repository (Laserfiche)

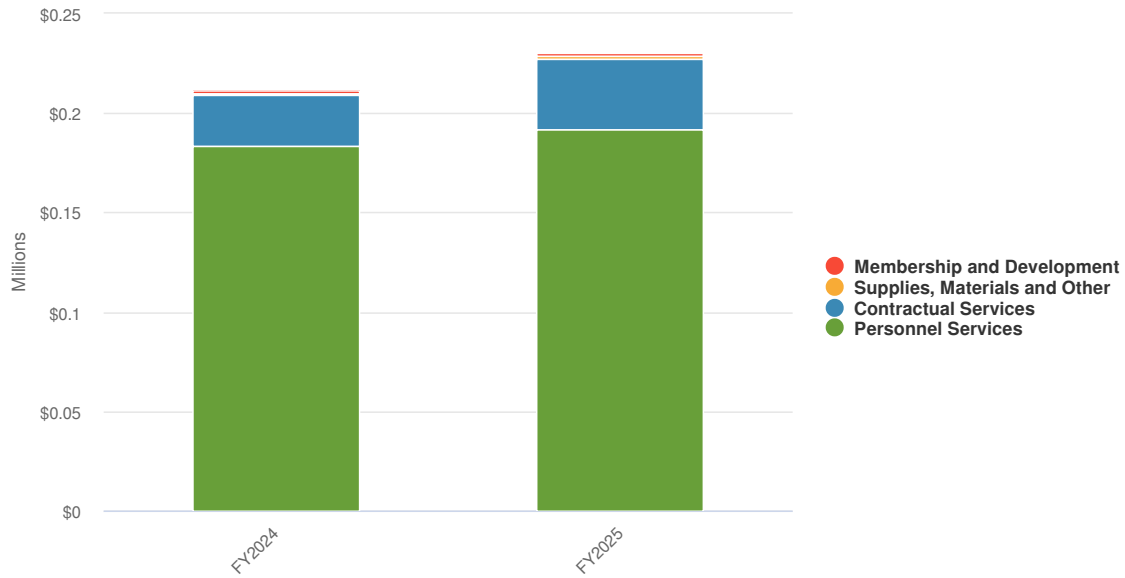
Continue to meet all legal requirements outlined in the CA Government Code associated with the California Public Records Act.

## Records Management Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$211,530	\$230,130
Personnel Services	\$183,200	\$191,800
Contractual Services	\$25,730	\$35,730
Membership and Development	\$1,250	\$1,250
Supplies, Materials and Other	\$1,350	\$1,350
<b>Total All Funds:</b>	<b>\$211,530</b>	<b>\$230,130</b>

# Records Management Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$137,900	\$144,600
Employee Benefits	\$29,400	\$30,500
Retirement Benefits	\$15,900	\$16,700
<b>Total Personnel Services:</b>	<b>\$183,200</b>	<b>\$191,800</b>
Contractual Services		
Software and Digital Products	\$10,730	\$10,730
Non Professional Services	\$15,000	\$25,000
<b>Total Contractual Services:</b>	<b>\$25,730</b>	<b>\$35,730</b>
Membership and Development		
Membership and Development	\$1,250	\$1,250
<b>Total Membership and Development:</b>	<b>\$1,250</b>	<b>\$1,250</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$650	\$650
Other Expenses	\$700	\$700
<b>Total Supplies, Materials and Other:</b>	<b>\$1,350</b>	<b>\$1,350</b>
<b>Total Expense Objects:</b>	<b>\$211,530</b>	<b>\$230,130</b>

# Legal Services



**Matthew Richardson**  
City Attorney

The City Attorney's Office provides legal advice to the City Council, City Manager, City departments, commissions, committees, and boards as needed. The City Attorney's Office is responsible for the preparation of all proposed City ordinances, resolutions, agreements, contracts, deeds, and other legal documents. The City Attorney also represents the City in litigation and prosecutes violations of City laws. Legal Services are provided under contract by the law firm, Best Best & Krieger, LLP.

## Legal Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$1,246,000	\$1,246,000
Contractual Services	\$1,246,000	\$1,246,000
<b>Total All Funds:</b>	<b>\$1,246,000</b>	<b>\$1,246,000</b>

## Legal Services Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services		
Professional Services	\$1,246,000	\$1,246,000
<b>Total Contractual Services:</b>	<b>\$1,246,000</b>	<b>\$1,246,000</b>
<b>Total Expense Objects:</b>	<b>\$1,246,000</b>	<b>\$1,246,000</b>

# Human Resources



**Shelly Cisneros**  
Human Resources Manager

The Human Resources program serves as the centralized human resource function for the City. The functions provided by this program include managing recruitments for vacant positions, managing classification and compensation studies, administering the employee benefit program, providing appropriate and required training, and overseeing employee relations.

## Program Accomplishments and Goals

### 2021-2023 Accomplishments

Developed and implemented a policy to facilitate telecommuting for select job classifications.

Developed and implemented 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.

Developed and implemented THRIVE, Lake Forest's Succession and Retention Program, developed in response to the employee satisfaction survey conducted in 2021. The program includes:

- "Stay interviews",
- "Ladder" promotion opportunities,
- Engagement and health focused events, such as the steps challenge,
- Mentorship program,
- CSUF Continued Education Program,
- Coaching, workshops, and events,
- 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.

Implemented a biennial Classification and Compensation Study in Fiscal Year 2022-23 to assess the staffing needs of the organization and to meet those staffing needs with compensation competitive with City's labor market.

Updated Personnel Rules and Regulations to reflect current laws and best practices.

### 2023-2025 Goals

Use digital technologies to alter current processes and improve efficiency and productivity, including a digital performance evaluation process, implementation of virtual interview software, and use of new job recruiter platforms.

Expand THRIVE, Lake Forest's Retention and Succession Program, by expanding current programming and encouraging the use of existing resources through employee incentives and marketing.

Implement an employee growth program that includes formal stretch assignments, development tracking, and cross-departmental learning opportunities.

Modernize the recruitment system, advertising job opportunities on contemporary platforms, and establishing a remote interview process.

Enhanced internal survey system to track the productivity and well-being of the Lake Forest workforce.

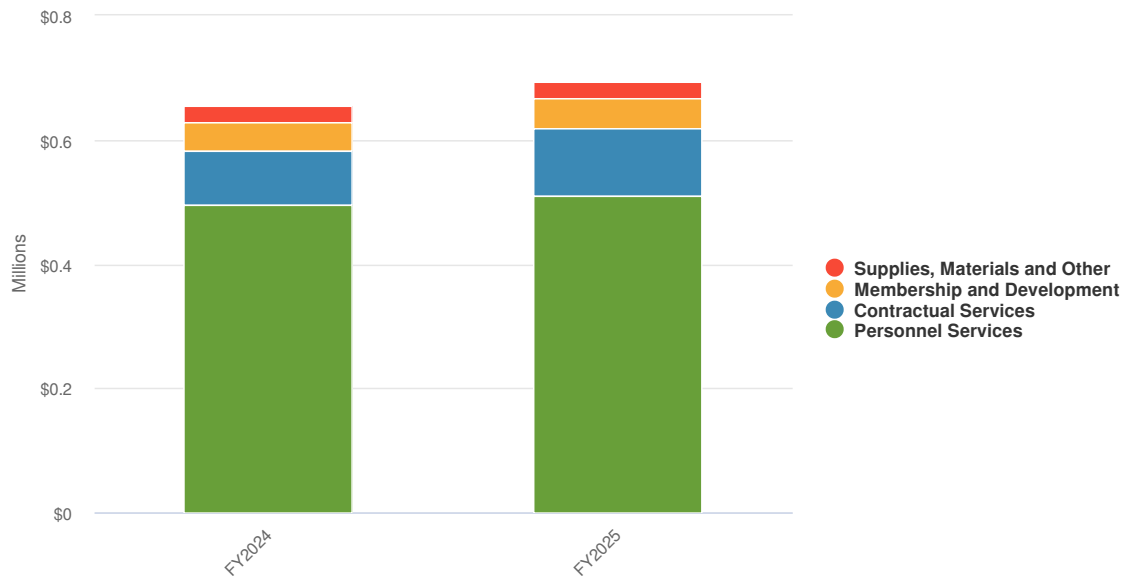


## Human Resources Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$654,275	\$694,575
Personnel Services	\$494,800	\$510,600
Contractual Services	\$87,650	\$107,650
Membership and Development	\$45,100	\$49,600
Supplies, Materials and Other	\$26,725	\$26,725
<b>Total All Funds:</b>	<b>\$654,275</b>	<b>\$694,575</b>

## Human Resources Program Summary

### Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$287,000	\$301,100
Employee Benefits	\$176,700	\$176,900
Retirement Benefits	\$31,100	\$32,600
<b>Total Personnel Services:</b>	<b>\$494,800</b>	<b>\$510,600</b>
Contractual Services		
Governmental Agencies	\$3,000	\$3,000
Professional Services	\$54,000	\$74,000
Software and Digital Products	\$20,650	\$20,650
Non Professional Services	\$10,000	\$10,000

Name	FY2024 Budgeted	FY2025 Budgeted
<b>Total Contractual Services:</b>	<b>\$87,650</b>	<b>\$107,650</b>
Membership and Development		
Membership and Development	\$45,100	\$49,600
<b>Total Membership and Development:</b>	<b>\$45,100</b>	<b>\$49,600</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$8,125	\$8,125
Material > 1 Year <\$5,000	\$6,500	\$6,500
Other Expenses	\$12,100	\$12,100
<b>Total Supplies, Materials and Other:</b>	<b>\$26,725</b>	<b>\$26,725</b>
<b>Total Expense Objects:</b>	<b>\$654,275</b>	<b>\$694,575</b>

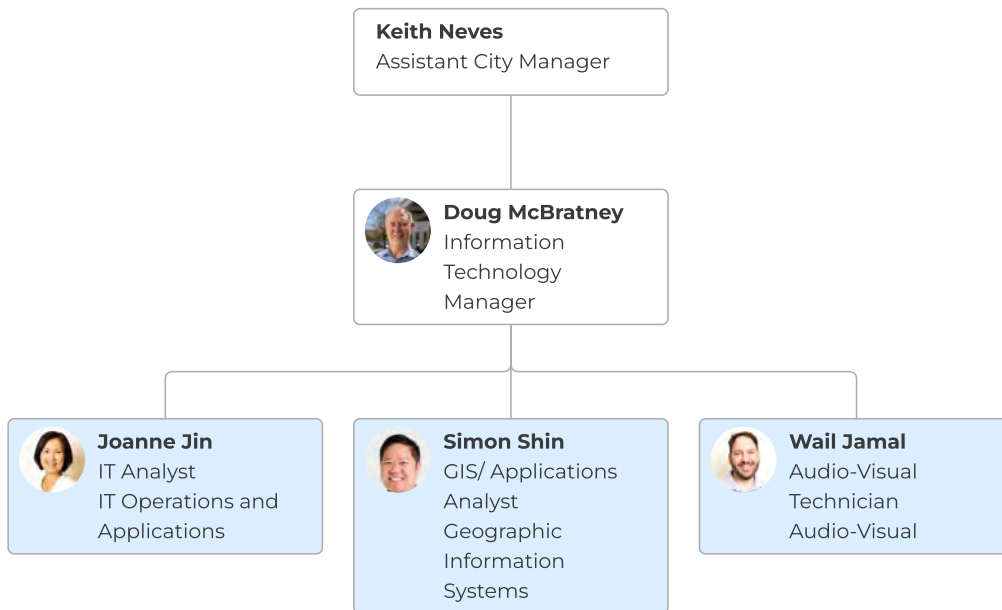
# Information Technology

**Keith Neves**  
Assistant City Manager

Information Technology (IT) is comprised of the following Programs:

- IT Operations
- IT Applications
- GIS
- Audio-Visual

## Information Technology Organizational Chart

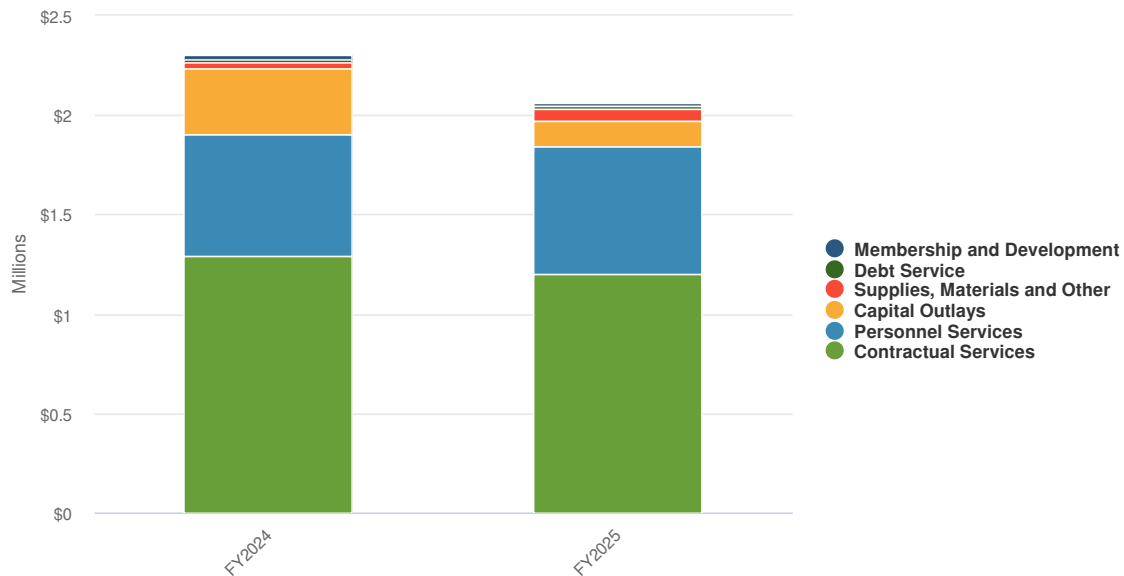


## Information Technology Expenditures by Program

Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Management and Support		
IT Operations	\$984,275	\$1,022,575
IT Applications	\$562,800	\$465,100
GIS	\$195,125	\$203,425
Audio Visual	\$558,800	\$371,700
<b>Total Management and Support:</b>	<b>\$2,301,000</b>	<b>\$2,062,800</b>
<b>Total Expenditures:</b>	<b>\$2,301,000</b>	<b>\$2,062,800</b>

# Information Technology Expenditures by Category

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$485,400	\$507,600
Employee Benefits	\$86,200	\$86,400
Retirement Benefits	\$41,800	\$43,700
<b>Total Personnel Services:</b>	<b>\$613,400</b>	<b>\$637,700</b>
Contractual Services		
Professional Services	\$490,000	\$430,000
Software and Digital Products	\$450,500	\$413,900
Non Professional Services	\$179,500	\$179,500
Utilities and Utility Services	\$171,500	\$178,400
<b>Total Contractual Services:</b>	<b>\$1,291,500</b>	<b>\$1,201,800</b>
Membership and Development		
Membership and Development	\$16,700	\$16,900
<b>Total Membership and Development:</b>	<b>\$16,700</b>	<b>\$16,900</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$1,400	\$1,400
Material > 1 Year <\$5,000	\$10,500	\$38,000
Other Expenses	\$20,500	\$20,500
<b>Total Supplies, Materials and Other:</b>	<b>\$32,400</b>	<b>\$59,900</b>

Name	FY2024 Budgeted	FY2025 Budgeted
Capital Outlays		
Capital Outlay	\$330,000	\$129,500
<b>Total Capital Outlays:</b>	<b>\$330,000</b>	<b>\$129,500</b>
Debt Service		
Lease Payments	\$17,000	\$17,000
<b>Total Debt Service:</b>	<b>\$17,000</b>	<b>\$17,000</b>
<b>Total Expense Objects:</b>	<b>\$2,301,000</b>	<b>\$2,062,800</b>

This page left blank intentionally.



# Information Technology Operations



**Doug McBratney**  
Information Technology Manager

The Information Technology (IT) Operations Program is responsible for providing technology solutions to meet the operations and business needs of the City. The program scope includes managing services for hundreds of users at all City sites through a combination of full-time City staff and oversight of a managed services contract for third-party IT support services. Other notable responsibilities include cyber security management, disaster preparedness, infrastructure management, network implementation and support, private and public cloud management, telecommunications and VoIP, and flexible workplace support.

## IT Operations Program Accomplishments and Goals

### 2021-2023 Accomplishments

Completed 99% of Help Desk tickets within 3 days, far exceeding the goal of 90%.

Conducted phishing simulations and cyber security training to keep the City free of malicious intrusions.

Completed a 3rd-party cyber-security risk assessment, providing current findings and developing our remediation plans for FY24.

Renewed the Vonage service contract with a 6% cost reduction relative to the 2019 agreement.

Added a copier for the Community Center to the Copier Lease contract to improve customer service at that facility.

Provide IT consult and review for the Traffic Management Center project completed this year.

Completed the user account creation and IT onboarding for approximately 50 new employees and contractors.

Completed the PC Refresh, replacing 20 Laptops and Surface Pros this year.

Completed multiple CCTV system upgrades, repairs, and Police Services research requests.

Ran database searches for archived email in response to 15 PRR email requests.

### 2023-2025 Goals

Deploy Point of Sale system for the Performing Arts Center ticket sales office adding the capability to receive fees at Performing Arts Center events.

Deploy mobile payment and sign-up for Community Services and other Public Events events.

Upgrade the IT Strategic Plan for 2023-25 to align IT operations with the City Strategic Business Plan, and position the City to take advantage of new trends in IT.

Develop a comprehensive refresh plan for IT equipment, including Council and Commissioner iPads, for improved performance and reliability of all devices.

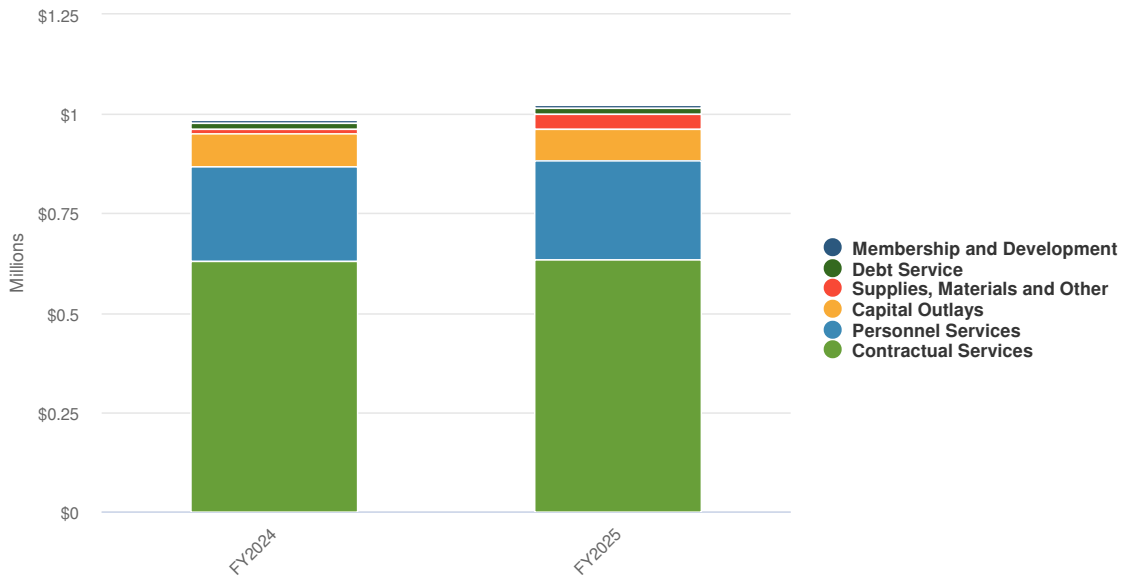
Work with Human Resources to develop a comprehensive technology training program to keep employee technology skills current.

## IT Operations Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$984,275	\$1,022,575
Personnel Services	\$238,500	\$248,900
Contractual Services	\$629,000	\$635,900
Membership and Development	\$5,000	\$5,000
Supplies, Materials and Other	\$8,775	\$36,275
Capital Outlays	\$86,000	\$79,500
Debt Service	\$17,000	\$17,000
<b>Total All Funds:</b>	<b>\$984,275</b>	<b>\$1,022,575</b>

## IT Operations Program Summary

### Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$186,300	\$195,700
Employee Benefits	\$32,000	\$32,000
Retirement Benefits	\$20,200	\$21,200
<b>Total Personnel Services:</b>	<b>\$238,500</b>	<b>\$248,900</b>
Contractual Services		
Professional Services	\$400,000	\$400,000
Non Professional Services	\$57,500	\$57,500



Name	FY2024 Budgeted	FY2025 Budgeted
Utilities and Utility Services	\$171,500	\$178,400
<b>Total Contractual Services:</b>	<b>\$629,000</b>	<b>\$635,900</b>
Membership and Development		
Membership and Development	\$5,000	\$5,000
<b>Total Membership and Development:</b>	<b>\$5,000</b>	<b>\$5,000</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$1,075	\$1,075
Material > 1 Year <\$5,000	\$7,500	\$35,000
Other Expenses	\$200	\$200
<b>Total Supplies, Materials and Other:</b>	<b>\$8,775</b>	<b>\$36,275</b>
Capital Outlays		
Capital Outlay	\$86,000	\$79,500
<b>Total Capital Outlays:</b>	<b>\$86,000</b>	<b>\$79,500</b>
Debt Service		
Lease Payments	\$17,000	\$17,000
<b>Total Debt Service:</b>	<b>\$17,000</b>	<b>\$17,000</b>
<b>Total Expense Objects:</b>	<b>\$984,275</b>	<b>\$1,022,575</b>

# Information Technology Applications



**Doug McBratney**  
Information Technology Manager

The IT Applications Program is responsible for providing software application management, private and public cloud management, technology solutions for day-to-day operations, and user support and training.

[ADD MORE](#)

## IT Applications Program Accomplishments and Goals

### 2021-2023 Accomplishments

Enabled Online Solar Permits on eLakeForest for a real-time customer experience, and meeting new State requirements.

Updated all Energov Fees to support the launch of Tyler ERP Pro (Finance System) and the new Program-Based Budgeting initiative.

Launched Microsoft Teams for greater staff collaboration, and provided comprehensive training and supplemental resources to all city staff.

Issued an RFP for new Office 365 licenses and procured a 3-year Agreement, piggybacking onto the Riverside County contract, reducing Office 365 license costs by 13%.

### 2023-2025 Goals

Complete the Energov 2022 Upgrade bringing the City current on the latest version of the Energov plan and permit business system.

Automate/Digitize the Personnel Action Form workflow process as a pilot project and proof of concept.

Develop an integration plan for modernizing and automating business workflow/approval processes that require cross-application communication.

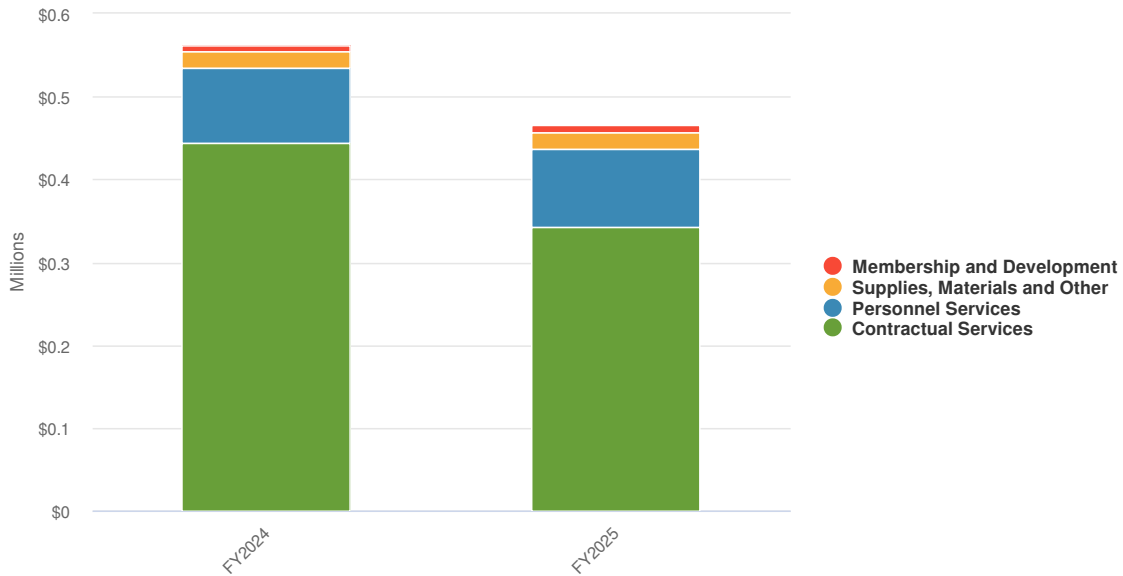
Facilitate department collaboration by adding new and significant content to the City Intranet SharePoint site to improve collaboration.

## IT Applications Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$562,800	\$465,100
Personnel Services	\$91,400	\$95,300
Contractual Services	\$443,700	\$342,100
Membership and Development	\$7,800	\$7,800
Supplies, Materials and Other	\$19,900	\$19,900
<b>Total All Funds:</b>	<b>\$562,800</b>	<b>\$465,100</b>

# IT Applications Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$71,600	\$75,200
Employee Benefits	\$14,300	\$14,400
Retirement Benefits	\$5,500	\$5,700
<b>Total Personnel Services:</b>	<b>\$91,400</b>	<b>\$95,300</b>
Contractual Services		
Professional Services	\$70,000	\$10,000
Software and Digital Products	\$373,700	\$332,100
<b>Total Contractual Services:</b>	<b>\$443,700</b>	<b>\$342,100</b>
Membership and Development		
Membership and Development	\$7,800	\$7,800
<b>Total Membership and Development:</b>	<b>\$7,800</b>	<b>\$7,800</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$300	\$300
Other Expenses	\$19,600	\$19,600
<b>Total Supplies, Materials and Other:</b>	<b>\$19,900</b>	<b>\$19,900</b>
<b>Total Expense Objects:</b>	<b>\$562,800</b>	<b>\$465,100</b>

# Information Technology GIS



**Simon Shin**  
GIS Applications Analyst

The IT GIS Program is responsible for geographic information systems (GIS) management and user support and training. Geographic information Systems (GIS) are computer-based tools used to store, visualize, analyze, and interpret geographic data. These systems power the City's interactive maps, powerful databases for asset management, and other key systems that inform essential City functions.

Add how GIS ties in to other systems.

## IT GIS Program Accomplishments and Goals

### 2021-2023 Accomplishments

Completed the New Resident Property Data online viewer (i.e. "What's at My Address?") as a way to help new Lake Forest residents acclimate and feel welcome.

Updated monthly property ownership and parcel boundaries for online GIS maps and interoperability with the EnerGov permit software.

Provided City GIS data for the Finance Asset Management project, Orange County Fire Authority address updates, and proposed citywide Si Fi fiber optic data network.

### 2023-2025 Goals

Incorporate the new City Asset database collected by the City's contracted vendor into the City's GIS server for improved asset management and longterm tracking.

Design and implement new GIS mobile app for the City vendor contracted for street sign replacement program.

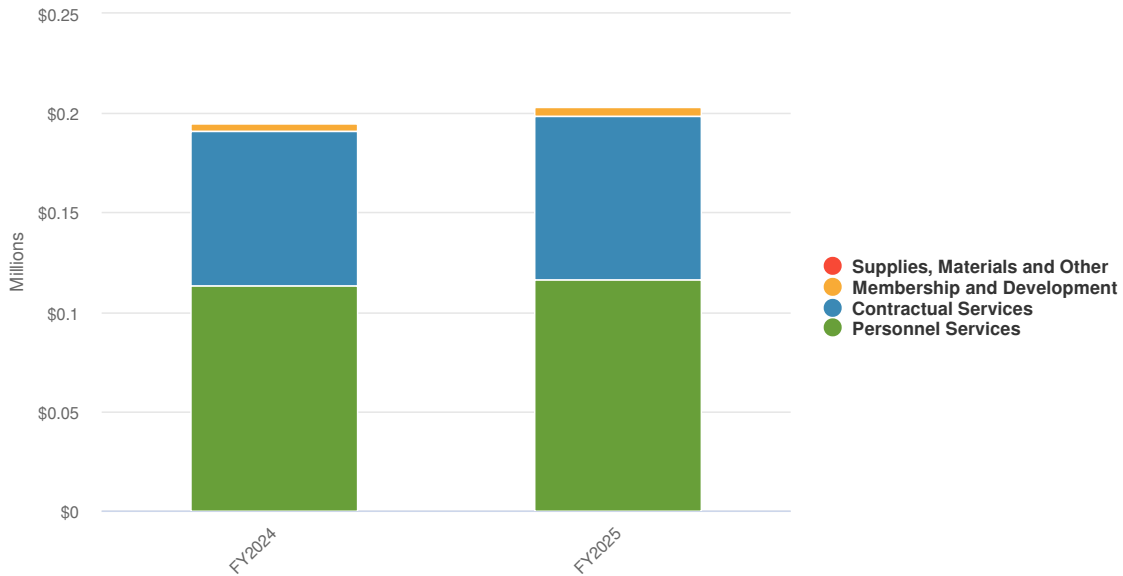
Develop training program including on-demand ArcGIS software videos, and hold in-person sessions to introduce staff to the city's many available GIS resources and tools.

## IT GIS Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
General	\$195,125	\$203,425
<b>Total General Fund:</b>	<b>\$195,125</b>	<b>\$203,425</b>
<b>Total All Funds:</b>	<b>\$195,125</b>	<b>\$203,425</b>

# IT GIS Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$96,100	\$99,000
Employee Benefits	\$11,200	\$11,200
Retirement Benefits	\$5,700	\$5,900
<b>Total Personnel Services:</b>	<b>\$113,000</b>	<b>\$116,100</b>
Contractual Services		
Professional Services	\$20,000	\$20,000
Software and Digital Products	\$57,800	\$62,800
<b>Total Contractual Services:</b>	<b>\$77,800</b>	<b>\$82,800</b>
Membership and Development		
Membership and Development	\$3,800	\$4,000
<b>Total Membership and Development:</b>	<b>\$3,800</b>	<b>\$4,000</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$25	\$25
Other Expenses	\$500	\$500
<b>Total Supplies, Materials and Other:</b>	<b>\$525</b>	<b>\$525</b>
<b>Total Expense Objects:</b>	<b>\$195,125</b>	<b>\$203,425</b>

# Audio-Visual



**Doug McBratney**  
Information Technology Manager

The Audio-Visual Program is responsible for audio-visual (AV) or low-voltage systems management throughout the City. Operations include building security and video surveillance, audio/visual and room control systems, and user support and training.

## Audio-Visual Program Accomplishments and Goals

### 2021-2023 Accomplishments

Implemented an Audio-Visual systems network to enable remote access to all AV devices for easier management, configuration and inventory.

Developed a new AV issues tracking system using Teams for improved response times and better vendor management.

Installed new antennas in the Community Center. multipurpose room for better microphone coverage and adding value for event rentals.

Installed a new multi-color LED timer system and public speaker microphone for use during City Council and Commission meetings.

### 2023-2025 Goals

Improve ShareLink functionality with private network connections to facilitate ad hoc meetings and information sharing.

Upgrade video conference system to be fully Microsoft Teams compatible to improve collaboration.

Upgrade and add video screens in conference rooms for improved usability and accessibility.

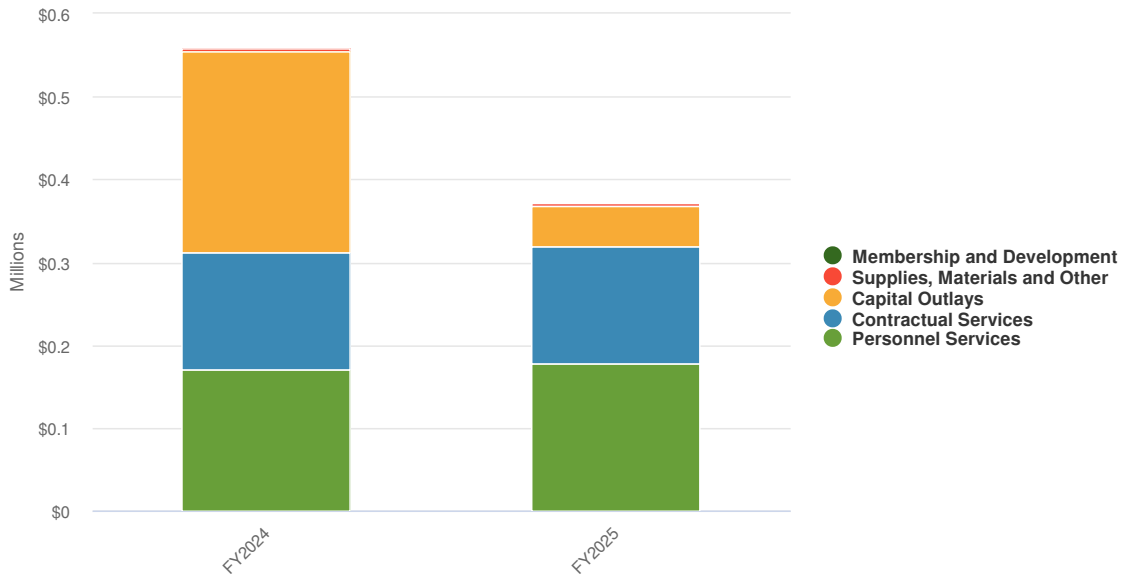
Complete an audio-visual upgrade to the Performing Arts Center for improved microphone, sound control and a new confidence monitor.

## Audio-Visual Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$558,800	\$371,700
Personnel Services	\$170,500	\$177,400
Contractual Services	\$141,000	\$141,000
Membership and Development	\$100	\$100
Supplies, Materials and Other	\$3,200	\$3,200
Capital Outlays	\$244,000	\$50,000
<b>Total All Funds:</b>	<b>\$558,800</b>	<b>\$371,700</b>

# Audio-Visual Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$131,400	\$137,700
Employee Benefits	\$28,700	\$28,800
Retirement Benefits	\$10,400	\$10,900
<b>Total Personnel Services:</b>	<b>\$170,500</b>	<b>\$177,400</b>
Contractual Services		
Software and Digital Products	\$19,000	\$19,000
Non Professional Services	\$122,000	\$122,000
<b>Total Contractual Services:</b>	<b>\$141,000</b>	<b>\$141,000</b>
Membership and Development		
Membership and Development	\$100	\$100
<b>Total Membership and Development:</b>	<b>\$100</b>	<b>\$100</b>
Supplies, Materials and Other		
Material > 1 Year <\$5,000	\$3,000	\$3,000
Other Expenses	\$200	\$200
<b>Total Supplies, Materials and Other:</b>	<b>\$3,200</b>	<b>\$3,200</b>
Capital Outlays		
Capital Outlay	\$244,000	\$50,000

Name	FY2024 Budgeted	FY2025 Budgeted
Total Capital Outlays:	\$244,000	\$50,000
Total Expense Objects:	\$558,800	\$371,700



# Finance

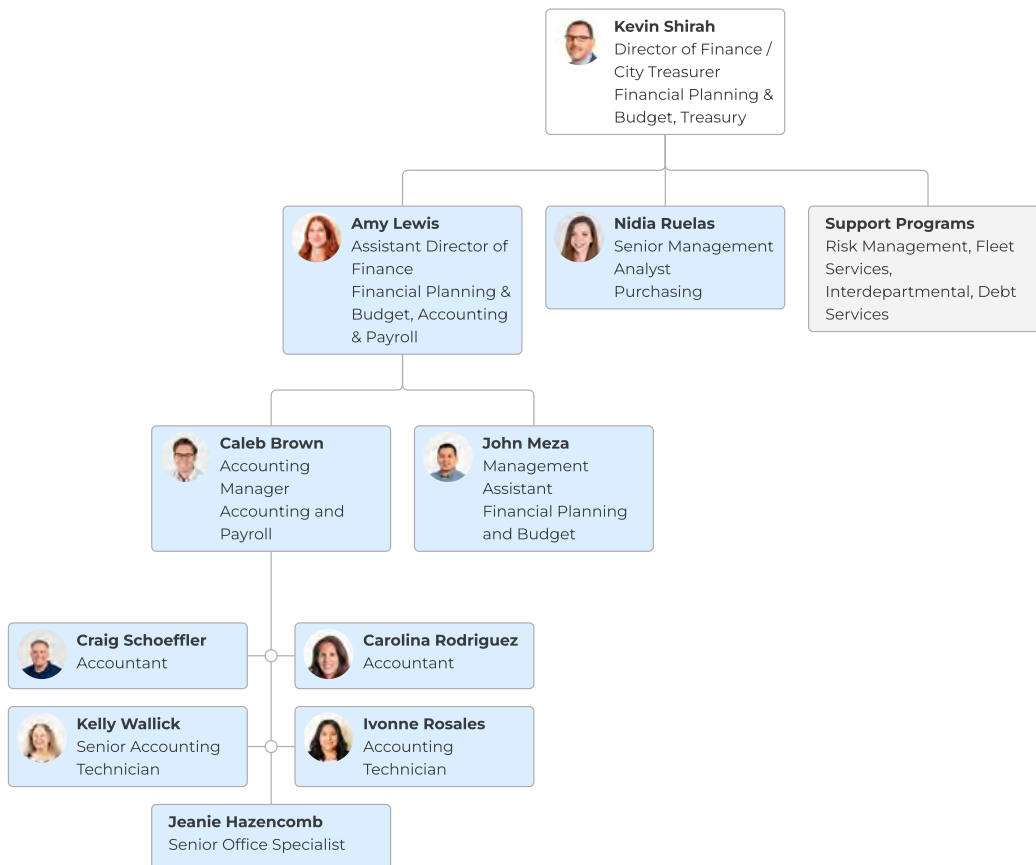


**Kevin Shirah**  
Director of Finance / City Treasurer

Finance and the Assistant City Manager operate and support the following Programs:

- Financial Planning and Budget
- Accounting and Payroll
- Treasury
- Purchasing
- Risk Management
- Fleet Services
- Interdepartmental
- Debt Service

## Finance Organizational Chart

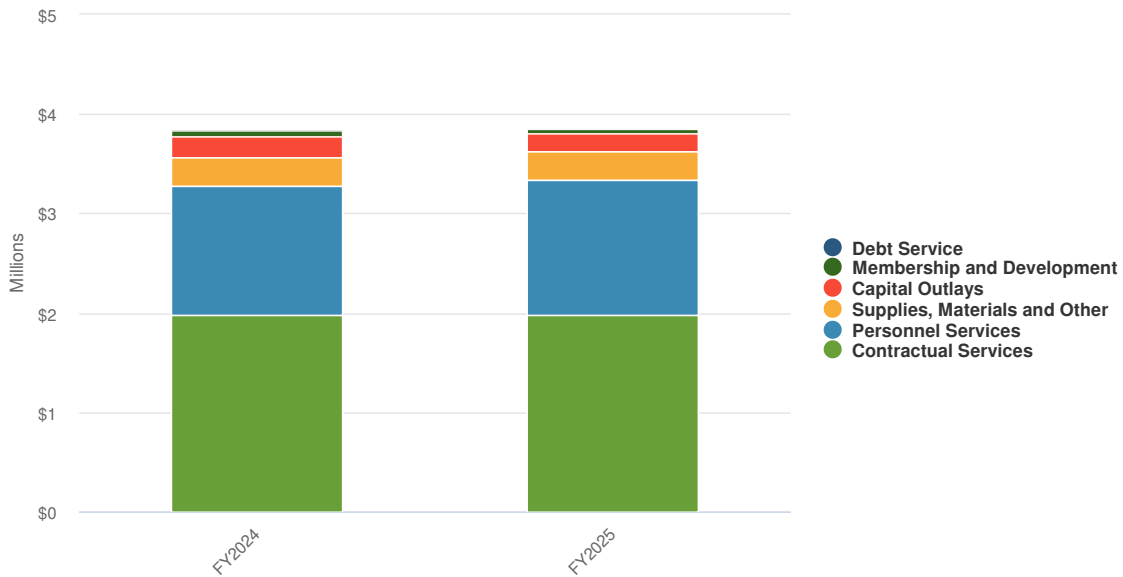


## Finance Expenditures by Program

Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Management and Support		
Financial Planning and Budget	\$531,600	\$510,600
Accounting and Payroll	\$987,430	\$1,010,030
Treasury	\$570,525	\$582,325
Purchasing	\$173,600	\$181,000
Risk Management	\$1,055,400	\$1,093,300
Fleet Services	\$381,500	\$340,700
Interdepartmental	\$133,430	\$133,430
<b>Total Management and Support:</b>	<b>\$3,833,485</b>	<b>\$3,851,385</b>
<b>Total Expenditures:</b>	<b>\$3,833,485</b>	<b>\$3,851,385</b>

## Finance Expenditures by Category

Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$996,400	\$1,050,000
Employee Benefits	\$191,400	\$197,100
Retirement Benefits	\$103,000	\$107,700
<b>Total Personnel Services:</b>	<b>\$1,290,800</b>	<b>\$1,354,800</b>
Contractual Services		

Name	FY2024 Budgeted	FY2025 Budgeted
Governmental Agencies	\$89,200	\$89,200
Professional Services	\$651,500	\$611,500
Software and Digital Products	\$129,500	\$130,700
Non Professional Services	\$118,800	\$118,000
Insurance	\$996,900	\$1,028,800
<b>Total Contractual Services:</b>	<b>\$1,985,900</b>	<b>\$1,978,200</b>
Membership and Development		
Membership and Development	\$49,055	\$48,655
<b>Total Membership and Development:</b>	<b>\$49,055</b>	<b>\$48,655</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$98,900	\$98,900
Material > 1 Year <\$5,000	\$5,000	\$7,000
Other Expenses	\$180,400	\$180,400
<b>Total Supplies, Materials and Other:</b>	<b>\$284,300</b>	<b>\$286,300</b>
Capital Outlays		
Capital Outlay	\$220,000	\$180,000
<b>Total Capital Outlays:</b>	<b>\$220,000</b>	<b>\$180,000</b>
Debt Service		
Lease Payments	\$3,430	\$3,430
<b>Total Debt Service:</b>	<b>\$3,430</b>	<b>\$3,430</b>
<b>Total Expense Objects:</b>	<b>\$3,833,485</b>	<b>\$3,851,385</b>

# Financial Planning and Budget



**Amy Lewis**  
Assistant Director of Finance

The Financial Planning and Budget program manages the biennial budget preparation process, including the production of a proposed and final budget document and its presentation to the City Council. In addition, it develops and implements budget policies, provides ongoing financial analyses and control, prepares semi-annual budget adjustments reports and annual preliminary and final carryover reports. In addition, Financial Planning monitors reserve levels and makes recommendations for adjustments to reserve accounts, manages the budget modules of the City's financial information software Tyler ERP Pro, and conducts or oversees other special projects.

## Financial Planning and Budget Program Accomplishments and Goals

### 2021-2023 Accomplishments

Achieved the City's first GFOA Distinguished Budget Presentation Award.

Developed and executed a spending plan for the American Rescue Plan Act (ARPA) grant funds.

Procured Asset Management Program services and completed an Asset Management Program Inventory Assessment to develop a strategic management plan to preserve city assets and facilities. Delivered an Asset Management Program draft report to City Council Audit Committee.

Began Comprehensive Development Impact Fee Study to assess the impact of future development and develop a strategy for addressing those impacts.

Prepared and produced detailed financial analysis in the City's Master Financial Plan to incorporate in budget development process moving forward.

### 2023-2025 Goals

Continue to provide financial management and guidance for public and private projects.

Prepare and manage the update of the City's General Fund Risk Reserve Analysis, Master Financial Plan, and Biennial Operating Budget.

Continue to provide financial management and guidance regarding the City's pension and other post-employment benefit obligations.

Transition the Asset Management Program to an active Asset Management Plan to guide future City decisions regarding infrastructure maintenance and capital improvement projects.

Complete Comprehensive Development Impact Fee Study to assess the impact of future development and develop a strategy for addressing those impacts.

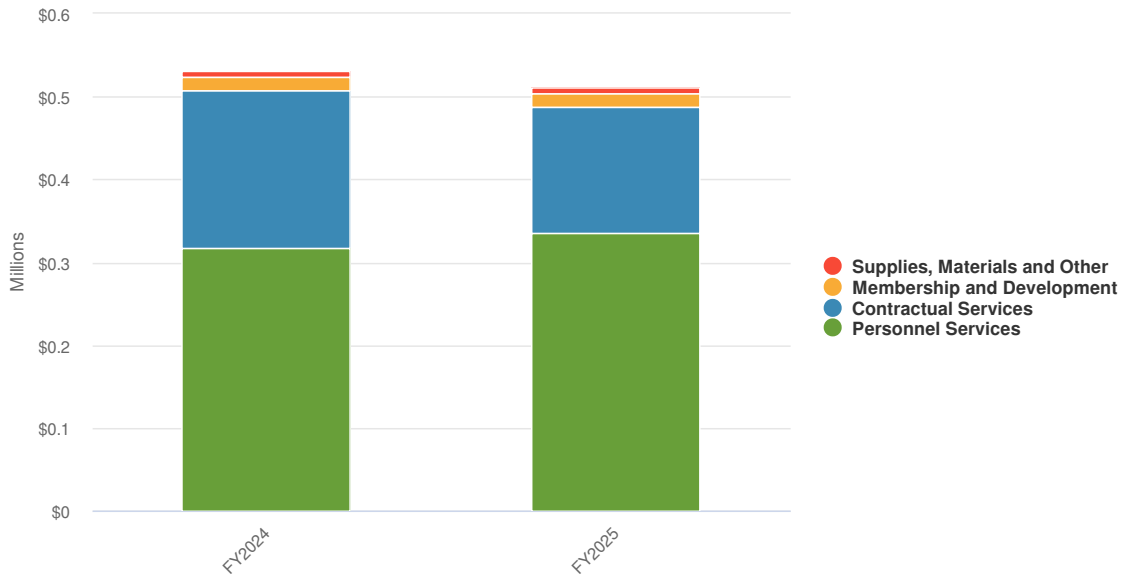
Review services that obligate at least 1% of the General Fund Operating Budget.

## Financial Planning and Budget Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$531,600	\$510,600
Personnel Services	\$317,200	\$336,000
Contractual Services	\$190,000	\$151,200
Membership and Development	\$16,125	\$16,125
Supplies, Materials and Other	\$8,275	\$7,275
<b>Total All Funds:</b>	<b>\$531,600</b>	<b>\$510,600</b>

# Financial Planning and Budget Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$248,600	\$265,700
Employee Benefits	\$44,300	\$44,500
Retirement Benefits	\$24,300	\$25,800
<b>Total Personnel Services:</b>	<b>\$317,200</b>	<b>\$336,000</b>
Contractual Services		
Professional Services	\$135,000	\$95,000
Software and Digital Products	\$55,000	\$56,200
<b>Total Contractual Services:</b>	<b>\$190,000</b>	<b>\$151,200</b>
Membership and Development		
Membership and Development	\$16,125	\$16,125
<b>Total Membership and Development:</b>	<b>\$16,125</b>	<b>\$16,125</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$1,075	\$1,075
Material > 1 Year <\$5,000	\$1,000	
Other Expenses	\$6,200	\$6,200
<b>Total Supplies, Materials and Other:</b>	<b>\$8,275</b>	<b>\$7,275</b>
<b>Total Expense Objects:</b>	<b>\$531,600</b>	<b>\$510,600</b>

# Accounting and Payroll



**Caleb Brown**  
Accounting Manager

The Accounting and Payroll program operates a governmental accounting, reporting and records maintenance system that provides financial information to both external users and internal management. This program controls and monitors the receipt and disbursement of public funds in compliance with statutory requirements and professional accounting standards. This program also has the responsibility for coordinating all external auditing functions including the annual financial audit and audits by all outside agencies, which includes financial reporting leading to the production of the City's Annual Comprehensive Financial Report (ACFR). Accounting and Payroll is responsible for the continuing development of financial accounting software and implementation of new technology to increase efficiency in accounting processes and to improve both internal and external reporting. This program also oversees the implementation of any new accounting pronouncements by the Governmental Accounting Standards Board (GASB). The payroll function of this program processes payroll for all City employees using payroll software and assures compliance with all regulatory requirements, laws, and City policies pertaining to payroll.

## Accounting and Payroll Program Accomplishments and Goals

### 2021-2023 Accomplishments

Continued to achieve the GFOA Award for Excellence in Financial Reporting.

Procured and implemented new ERP software to modernize the City's heavily manual processes.

Developed and inaugurated a new and improved chart of accounts to facilitate financial monitoring and reporting and to align to best practices in account management.

Implemented new policies and procedures to modernize accounting practices and adapt to the newly implemented ERP software system to make processes more efficient and less manual or redundant.

Transitioned entire accounting processes to the new ERP system and provided sustained guidance and support for all City staff in the use of the new software

### 2023-2025 Goals

Continue to achieve the GFOA Award for Excellence in Financial Reporting.

Research and evaluate the merits of bringing payroll as a function to be conducted by full-time staff rather than through a third party provider.

Transition current processes to centralized invoice receipt and processing to improve accuracy and efficiency in processing payments.

Transition manual approval processes to electronic approval processes to increase efficiency and facilitate accessibility through automation of workflows.

Enable Electronic Funds Transfer (EFT) payments and encourage all vendors to utilize this service.

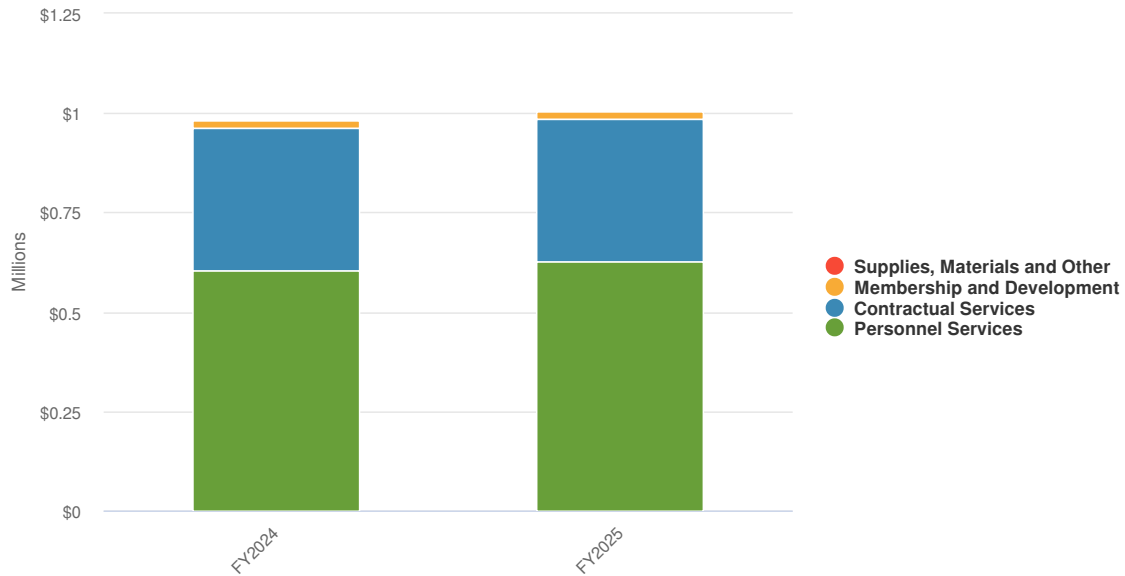
Evaluate the City's need for a Housing Authority for the purposes of maintaining adequate financial reporting and organizational structure.

## Accounting and Payroll Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$987,430	\$1,010,030
Personnel Services	\$604,900	\$627,500
Contractual Services	\$358,000	\$358,000
Membership and Development	\$18,530	\$18,530
Supplies, Materials and Other	\$6,000	\$6,000
<b>Total All Funds:</b>	<b>\$987,430</b>	<b>\$1,010,030</b>

# Accounting and Payroll Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$471,500	\$492,000
Employee Benefits	\$90,800	\$91,000
Retirement Benefits	\$42,600	\$44,500
<b>Total Personnel Services:</b>	<b>\$604,900</b>	<b>\$627,500</b>
Contractual Services		
Governmental Agencies	\$85,000	\$85,000
Professional Services	\$219,000	\$219,000
Software and Digital Products	\$54,000	\$54,000
<b>Total Contractual Services:</b>	<b>\$358,000</b>	<b>\$358,000</b>
Membership and Development		
Membership and Development	\$18,530	\$18,530
<b>Total Membership and Development:</b>	<b>\$18,530</b>	<b>\$18,530</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$1,800	\$1,800
Material > 1 Year <\$5,000	\$1,000	\$1,000
Other Expenses	\$3,200	\$3,200
<b>Total Supplies, Materials and Other:</b>	<b>\$6,000</b>	<b>\$6,000</b>
<b>Total Expense Objects:</b>	<b>\$987,430</b>	<b>\$1,010,030</b>

# Treasury



**Kevin Shirah**  
Director of Finance / City Treasurer

The Treasury program provides for the collection, custody, cash management and investment of all funds received by the City. In addition, this program provides overall revenue management and debt administration in support of citywide financial management functions. Preparing user fee/cost allocation studies, providing financial administration for Lake Forest Housing Authority, conducting cash handling reviews and administering a centralized accounts receivable function are also responsibilities of the Treasury function. This program also conducts revenue audits of property and sales tax apportionments, transient occupancy tax, and franchise fees, as well as prepares monthly and annual Treasurer’s reports, and recommends and implements investment policies and procedures.

## Treasury Program Accomplishments and Goals

### 2021-2023 Accomplishments

Transitioned the City investment practices from a passive investment management strategy to an active investment management strategy by:

- Procuring investment advisory services from a professional investment advisory firm
- Reviewing and revising the City's Statement of Investment Policy, adopted by the City Council

Conducted annual User Fee update and began biennial User Fee Study.

### 2023-2025 Goals

Prepare and manage the update of the City's Master User Fee Schedule.

Develop a policy for appropriating one-time revenues.

Achieve Statement of Investment Policy Award of Certification from the California Municipal Treasurer's Association.

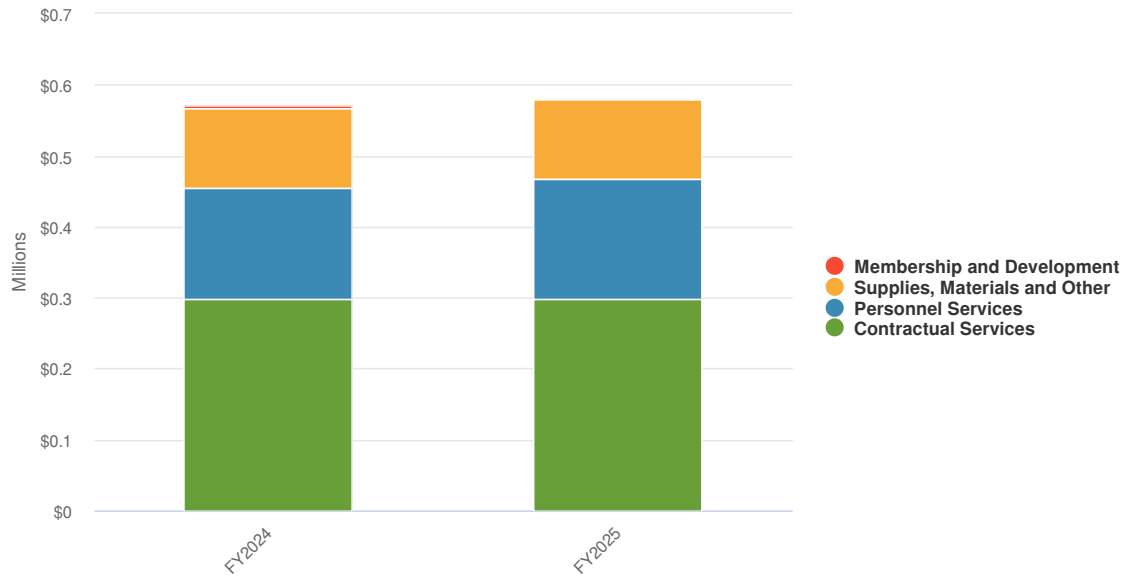
## Treasury Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$570,525	\$582,325
Personnel Services	\$157,900	\$170,700
Contractual Services	\$297,500	\$297,500
Membership and Development	\$3,800	\$3,800
Supplies, Materials and Other	\$111,325	\$110,325
<b>Total All Funds:</b>	<b>\$570,525</b>	<b>\$582,325</b>



# Treasury Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$120,400	\$127,500
Employee Benefits	\$27,200	\$32,400
Retirement Benefits	\$10,300	\$10,800
<b>Total Personnel Services:</b>	<b>\$157,900</b>	<b>\$170,700</b>
Contractual Services		
Professional Services	\$297,500	\$297,500
<b>Total Contractual Services:</b>	<b>\$297,500</b>	<b>\$297,500</b>
Membership and Development		
Membership and Development	\$3,800	\$3,800
<b>Total Membership and Development:</b>	<b>\$3,800</b>	<b>\$3,800</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$525	\$525
Material > 1 Year <\$5,000	\$1,000	
Other Expenses	\$109,800	\$109,800
<b>Total Supplies, Materials and Other:</b>	<b>\$111,325</b>	<b>\$110,325</b>
<b>Total Expense Objects:</b>	<b>\$570,525</b>	<b>\$582,325</b>

# Purchasing



**Nidia Ruelas**  
Senior Management Analyst

The Purchasing program administers the procurement of materials, equipment and services, including contract management and bidding controls within a decentralized City purchasing system. This program also manages a vendor database, including screening and setup of new vendors; maintains central inventories and supplies and other materials; seeks alternative methods of procurement, such as cooperative purchasing agreements, to improve the economy and effectiveness of materials and supplies acquisition; and recommends, updates and implements purchasing policies and procedures. The Purchasing function provides staff training on general purchasing procedures, and supply ordering systems. The disposal of surplus property by sale, trade-in, auction or other means is another responsibility of Purchasing.

## Purchasing Program Accomplishments and Goals

### 2021-2023 Accomplishments

Updated the City's Purchasing and Contracting Guidelines, updating requirements and evaluation methods, to conduct basic and regular business practices more efficiently.

Procured and implemented new eProcurement software with expanded capabilities for electronic bidding, solicitation development, contract development, and contract management in order to more efficiently conduct the City required business practices, encourage collaboration, and facilitate compliance.

Produced internal training site for staff to encourage continuous training and compliance with City policies, thereby improving overall knowledge and familiarity with requirements and reducing inconsistencies in business practices.

### 2023-2025 Goals

Continue to improve business practices and streamline the purchasing process by:

- Researching best policies and practices;
- Remaining cognizant of laws and regulations surrounding purchasing processes and procedures;
- Conducting periodic and ad hoc updates as necessary; and,
- Leveraging digital tools and technology to automate workflows and optimize processes.

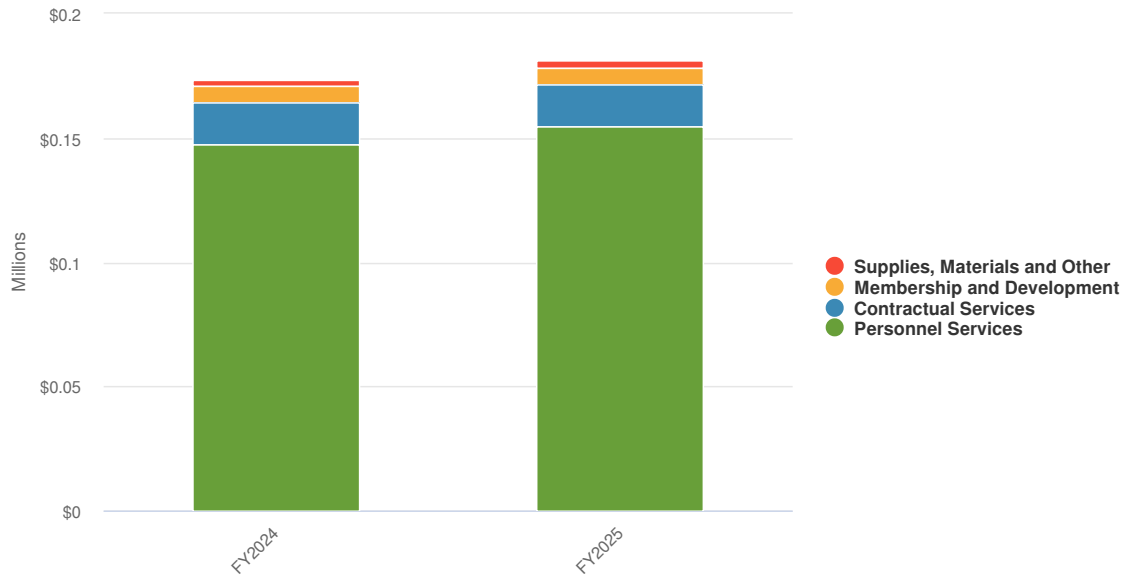
Research, evaluate, and enable cooperative purchasing and piggybacking at the City.

## Purchasing Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$173,600	\$181,000
Personnel Services	\$147,500	\$154,900
Contractual Services	\$17,000	\$17,000
Membership and Development	\$6,400	\$6,400
Supplies, Materials and Other	\$2,700	\$2,700
<b>Total All Funds:</b>	<b>\$173,600</b>	<b>\$181,000</b>

# Purchasing Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$114,500	\$121,300
Employee Benefits	\$21,900	\$21,900
Retirement Benefits	\$11,100	\$11,700
<b>Total Personnel Services:</b>	<b>\$147,500</b>	<b>\$154,900</b>
Contractual Services		
Software and Digital Products	\$17,000	\$17,000
<b>Total Contractual Services:</b>	<b>\$17,000</b>	<b>\$17,000</b>
Membership and Development		
Membership and Development	\$6,400	\$6,400
<b>Total Membership and Development:</b>	<b>\$6,400</b>	<b>\$6,400</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$500	\$500
Material > 1 Year <\$5,000	\$1,000	\$1,000
Other Expenses	\$1,200	\$1,200
<b>Total Supplies, Materials and Other:</b>	<b>\$2,700</b>	<b>\$2,700</b>
<b>Total Expense Objects:</b>	<b>\$173,600</b>	<b>\$181,000</b>

# Risk Management

**Keith Neves**  
Assistant City Manager

The Risk Management program oversees the protection of the City's physical, human and financial assets against accidental losses, through proper exposure identification, risk evaluation and the use of effective risk control techniques. Risk control techniques include risk avoidance and reduction, the transfer of risk to other parties, and risk financing through the purchase of insurance and the setting aside of appropriate reserves. Employee safety training and effective security measures are ways to avoid and reduce risk; while the efficient management of workers compensation and general liability claims helps control the cost of risk. The City is a member of the California Joint Powers Insurance Authority (CJPIA), which provides insurance programs and risk management services to cities and other agencies throughout the State of California.

## Risk Management Program Accomplishments and Goals

### 2021-2023 Accomplishments

Conducted City-wide Risk Management Evaluation and delivered actionable initiatives to each department to improve risk management processes throughout the City.

Completed City-wide staff driver safety training

Outfitted all fleet vehicles with safety gear and equipment under the Vehicle Use Policy and Code Enforcement Safety Policy.

Instituted a new system that allows facility renters and contract class instructors to purchase required insurance through the City.

### 2023-2025 Goals

Continue to improve risk management practices and consistently assess risk throughout the organization by:

- Researching best policies and practices;
- Remaining cognizant of laws and regulations; and,
- Conducting periodic and ad hoc updates to policies as necessary.

Institute a new Golf Cart Policy and associated training program for all users.

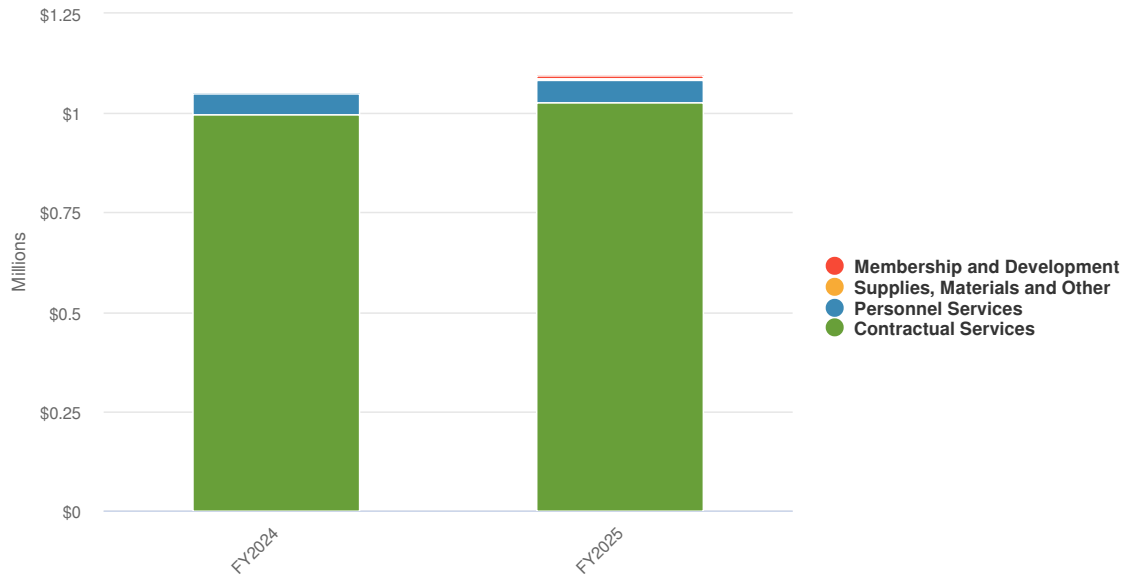
Outsource subrogation recovery services to recover damages to City property.

## Risk Management Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$1,055,400	\$1,093,300
Personnel Services	\$53,300	\$55,700
Contractual Services	\$996,900	\$1,028,800
Membership and Development	\$4,200	\$3,800
Supplies, Materials and Other	\$1,000	\$5,000
<b>Total All Funds:</b>	<b>\$1,055,400</b>	<b>\$1,093,300</b>

# Risk Management Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$41,400	\$43,500
Employee Benefits	\$7,200	\$7,300
Retirement Benefits	\$4,700	\$4,900
<b>Total Personnel Services:</b>	<b>\$53,300</b>	<b>\$55,700</b>
Contractual Services		
Insurance	\$996,900	\$1,028,800
<b>Total Contractual Services:</b>	<b>\$996,900</b>	<b>\$1,028,800</b>
Membership and Development		
Membership and Development	\$4,200	\$3,800
<b>Total Membership and Development:</b>	<b>\$4,200</b>	<b>\$3,800</b>
Supplies, Materials and Other		
Material > 1 Year <\$5,000	\$1,000	\$5,000
<b>Total Supplies, Materials and Other:</b>	<b>\$1,000</b>	<b>\$5,000</b>
<b>Total Expense Objects:</b>	<b>\$1,055,400</b>	<b>\$1,093,300</b>

# Fleet Services



**Kevin Shirah**  
Director of Finance / City Treasurer

The Fleet Services program maintains and repairs the City's fleet of 15 vehicles. This program also has responsibility for acquiring all new automotive equipment and maintaining rental/leased automotive equipment. This program also oversees an ongoing fleet replacement schedule.

## Fleet Services Program Accomplishments and Goals

### 2021-2023 Accomplishments

Maintained City fleet vehicles and developed replacement analysis for all City vehicles.

### 2023-2025 Goals

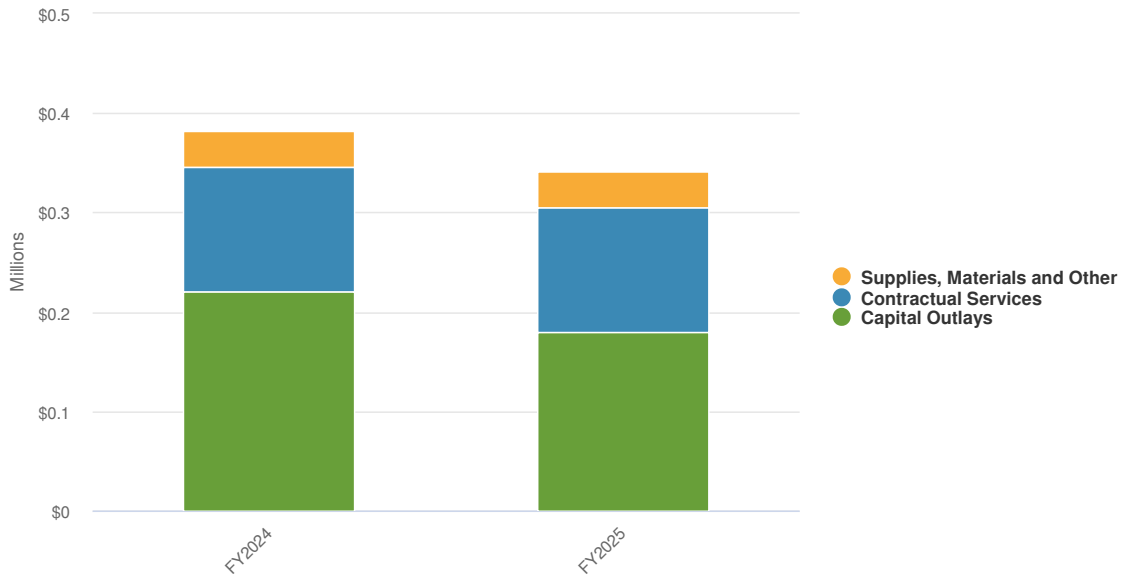
Investigate the viability of replacing the City fleet with electric vehicles and develop plan to consider for implementation.

## Fleet Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$381,500	\$340,700
Contractual Services	\$126,500	\$125,700
Supplies, Materials and Other	\$35,000	\$35,000
Capital Outlays	\$220,000	\$180,000
<b>Total All Funds:</b>	<b>\$381,500</b>	<b>\$340,700</b>

# Fleet Services Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services		
Governmental Agencies	\$4,200	\$4,200
Software and Digital Products	\$3,500	\$3,500
Non Professional Services	\$118,800	\$118,000
<b>Total Contractual Services:</b>	<b>\$126,500</b>	<b>\$125,700</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$35,000	\$35,000
<b>Total Supplies, Materials and Other:</b>	<b>\$35,000</b>	<b>\$35,000</b>
Capital Outlays		
Capital Outlay	\$220,000	\$180,000
<b>Total Capital Outlays:</b>	<b>\$220,000</b>	<b>\$180,000</b>
<b>Total Expense Objects:</b>	<b>\$381,500</b>	<b>\$340,700</b>

# Interdepartmental



**Kevin Shirah**  
Director of Finance / City Treasurer

The Interdepartmental program budget includes those expenditures not allocable to specific operating departments, such as general office supplies, postage meters, insurance, and property tax administrative charges.

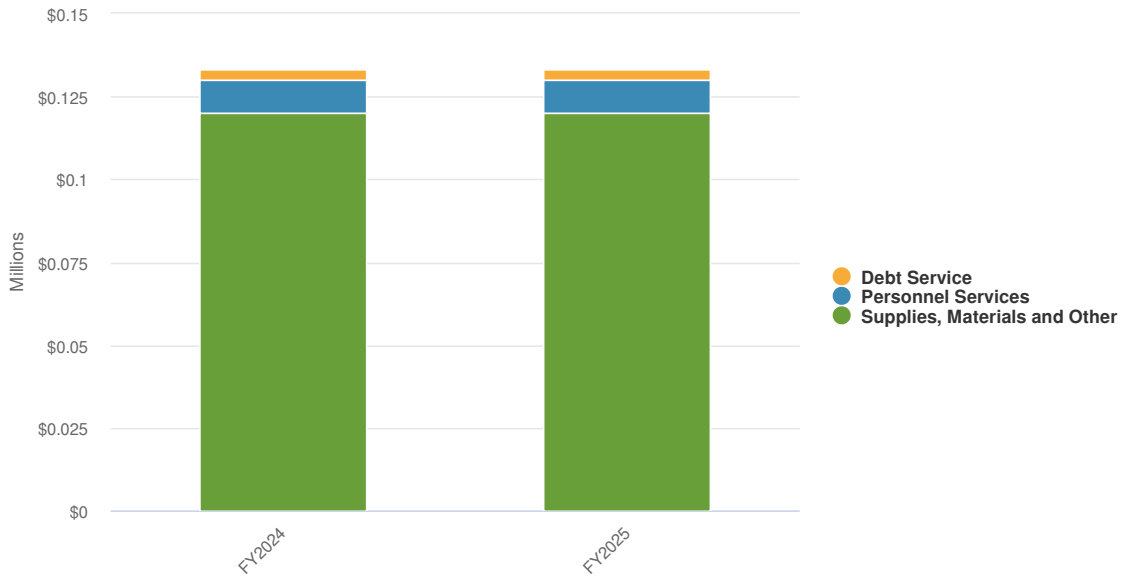
## Interdepartmental Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$133,430	\$133,430
Personnel Services	\$10,000	\$10,000
Supplies, Materials and Other	\$120,000	\$120,000
Debt Service	\$3,430	\$3,430
<b>Total All Funds:</b>	<b>\$133,430</b>	<b>\$133,430</b>



# Interdepartmental Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Retirement Benefits	\$10,000	\$10,000
<b>Total Personnel Services:</b>	<b>\$10,000</b>	<b>\$10,000</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$60,000	\$60,000
Other Expenses	\$60,000	\$60,000
<b>Total Supplies, Materials and Other:</b>	<b>\$120,000</b>	<b>\$120,000</b>
Debt Service		
Lease Payments	\$3,430	\$3,430
<b>Total Debt Service:</b>	<b>\$3,430</b>	<b>\$3,430</b>
<b>Total Expense Objects:</b>	<b>\$133,430</b>	<b>\$133,430</b>

# Debt Service



**Kevin Shirah**  
Director of Finance / City Treasurer

The Debt Service program budget is used to account for the payment of interest and principal on bonded debt and capital leases of the City.

## Debt Service Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
No Data To Display		

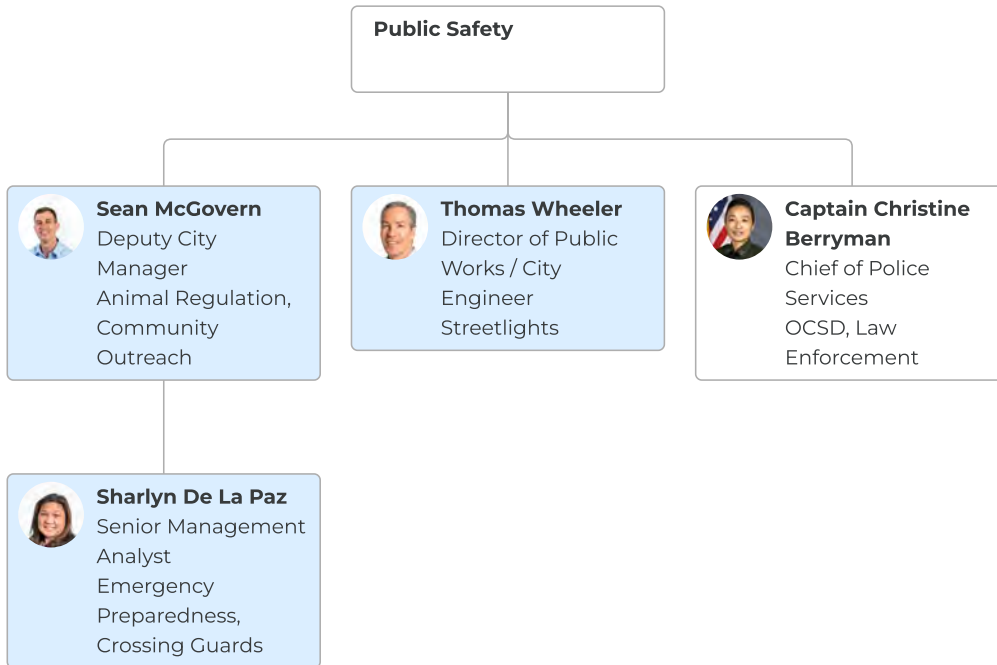
## Debt Service Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
No Data To Display		

# Public Safety

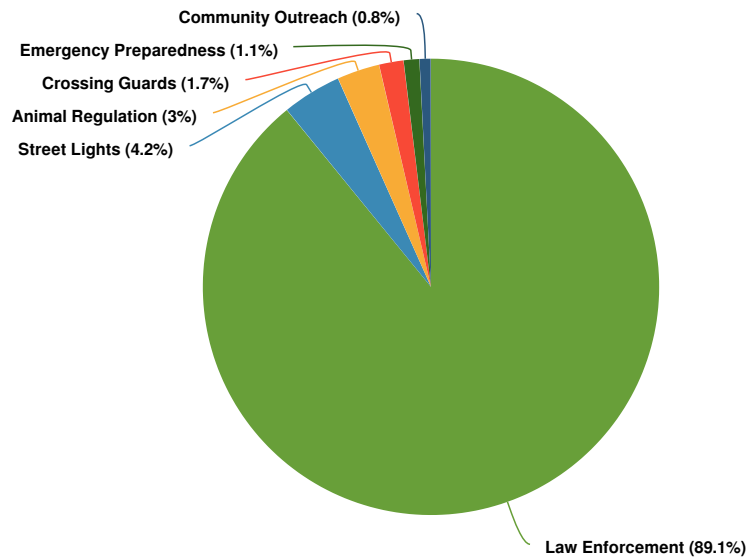
The Public Safety program area includes six programs encompassing the public safety functions of a city. They include law enforcement, animal regulation, street lights, emergency preparedness, crossing guards, and community outreach.

## Public Safety Organizational Chart



# Public Safety by Program

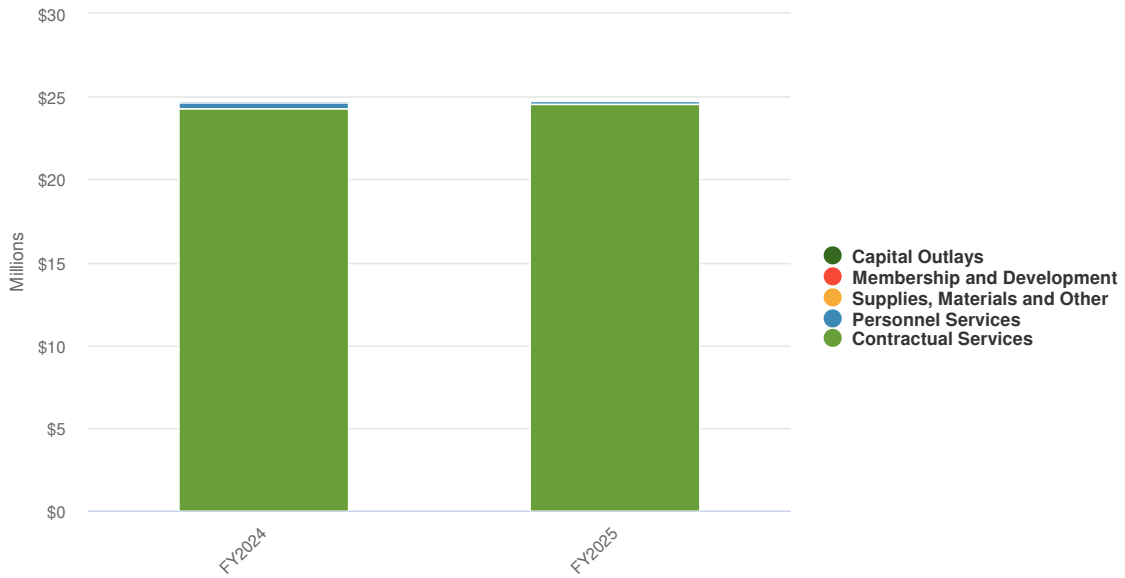
## Budgeted Expenditures by Program



Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Public Safety		
Law Enforcement	\$21,191,885	\$22,111,566
Community Outreach	\$1,138,514	\$197,900
Animal Regulation	\$723,000	\$751,920
Street Lights	\$1,125,400	\$1,040,400
Emergency Preparedness	\$130,900	\$276,300
Crossing Guards	\$415,000	\$431,600
<b>Total Public Safety:</b>	<b>\$24,724,699</b>	<b>\$24,809,686</b>
<b>Total Expenditures:</b>	<b>\$24,724,699</b>	<b>\$24,809,686</b>

# Public Safety by Category

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services	\$295,300	\$187,400
Contractual Services	\$24,326,399	\$24,545,186
Membership and Development	\$12,700	\$14,800
Supplies, Materials and Other	\$65,300	\$62,300
Capital Outlays	\$25,000	\$0
<b>Total Expense Objects:</b>	<b>\$24,724,699</b>	<b>\$24,809,686</b>

# Law Enforcement



**Captain Christine Berryman**  
Chief of Police Services

Police services in the City of Lake Forest are provided by contract with the Orange County Sheriff's Department (OCSD). Law enforcement protection is provided through: patrol services, traffic enforcement (including parking enforcement and traffic accident investigation), emergency operations services, community resource officers, general and specialized investigative functions, and special events planning and operations.

## Law Enforcement Program Accomplishments and Goals

### 2021-2023 Accomplishments

- Onboarded new Chief of Police Services, Captain Christine Berryman.
- Implemented catalytic converter theft deterrent programs.
- Initiative eBike Public Safety and Enforcement Campaign.
- Substantially completed Automatic License Plate Reader (ALPR) camera implementation (50 cameras).
- Maintained a response time to Part 1 crimes of less than five minutes.

### 2023-2025 Goals

- Implement third-party parking enforcement to supplement current resources.
- Continue catalytic converter theft deterrent programs and market the programs more aggressively.
- Establish eBike patrol services.
- Maintain response time to Part 1 crimes of less than five minutes.
- Continue to enforce traffic safety standards that contribute to the City's lower-than-average intersection crash rates.

## Law Enforcement Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
Personnel Services	\$53,100	\$55,300
Contractual Services	\$20,912,485	\$21,857,966
Membership and Development	\$6,000	\$6,000
Supplies, Materials and Other	\$43,300	\$40,300
Capital Outlays	\$25,000	\$0
<b>Total General Fund:</b>	<b>\$21,039,885</b>	<b>\$21,959,566</b>
Special Revenue		
Supplemental Law Enforcement Services		
Contractual Services	\$147,000	\$147,000
Supplies, Materials and Other	\$5,000	\$5,000
<b>Total Supplemental Law Enforcement Services:</b>	<b>\$152,000</b>	<b>\$152,000</b>
<b>Total Special Revenue:</b>	<b>\$152,000</b>	<b>\$152,000</b>
<b>Total All Funds:</b>	<b>\$21,191,885</b>	<b>\$22,111,566</b>

## Law Enforcement Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$41,000	\$43,000
Employee Benefits	\$7,900	\$7,900
Retirement Benefits	\$4,200	\$4,400
<b>Total Personnel Services:</b>	<b>\$53,100</b>	<b>\$55,300</b>
Contractual Services		
Governmental Agencies	\$20,690,585	\$21,636,066
Professional Services	\$147,000	\$147,000
Software and Digital Products	\$5,000	\$5,000
Non Professional Services	\$215,400	\$215,400
Utilities and Utility Services	\$1,500	\$1,500
<b>Total Contractual Services:</b>	<b>\$21,059,485</b>	<b>\$22,004,966</b>
Membership and Development		
Membership and Development	\$6,000	\$6,000
<b>Total Membership and Development:</b>	<b>\$6,000</b>	<b>\$6,000</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$27,000	\$27,000
Material > 1 Year <\$5,000	\$11,000	\$8,000
Other Expenses	\$10,300	\$10,300
<b>Total Supplies, Materials and Other:</b>	<b>\$48,300</b>	<b>\$45,300</b>
Capital Outlays		
Capital Outlay	\$25,000	\$0
<b>Total Capital Outlays:</b>	<b>\$25,000</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$21,191,885</b>	<b>\$22,111,566</b>

# Community Outreach



**Sean McGovern**  
Deputy City Manager

The City's Community Outreach efforts are largely aimed at assisting persons experiencing homelessness in the City of Lake Forest. The City provides coordinated outreach, case management, and housing navigation services for homeless and low-income persons in need of assistance. The City pools resources and personnel from the Orange County Sheriff's Department, contract outreach providers, and City staff to provide the comprehensive response needed to address homelessness.

## Community Outreach Program Accomplishments and Goals

### 2021-2023 Accomplishments

Hosted two public forums related to homelessness to educate and connect residents.

Connected 19 homeless individuals with either temporary or permanent housing.

Reduced point-in-time count of people experiencing homelessness from 112 in 2019 to 76 in 2022.

### 2023-2025 Goals

Transition contract homeless outreach and case management services to in-house staff.

Implement Pilot Gap Housing program.

Leverage intergovernmental funding to offset operational costs related to homelessness.

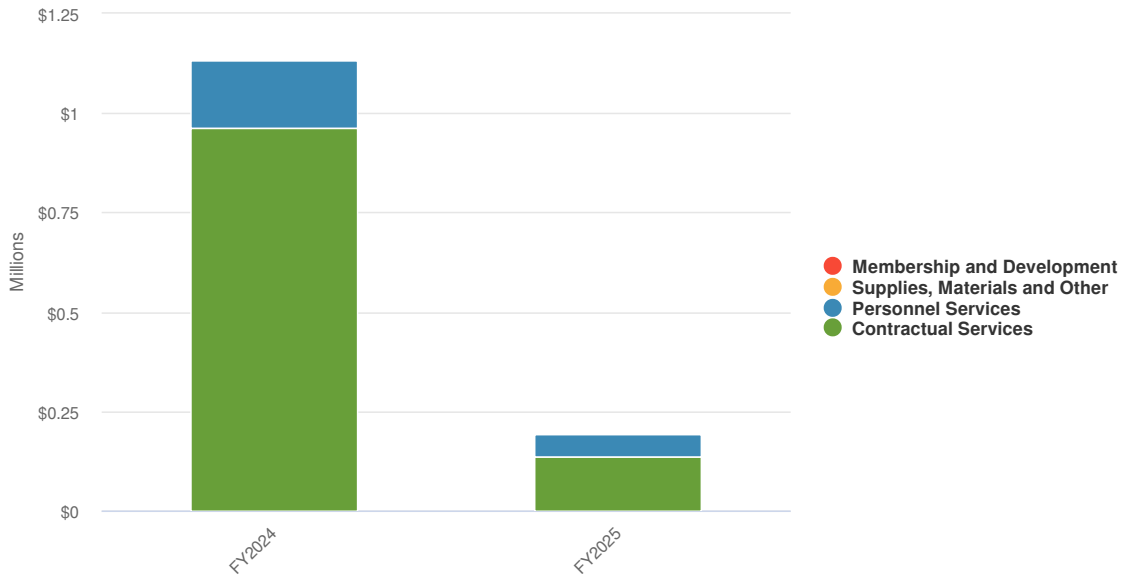
## Community Outreach Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
Personnel Services	\$53,100	\$55,300
Contractual Services	\$136,300	\$136,300
Membership and Development	\$1,500	\$1,500
Supplies, Materials and Other	\$4,800	\$4,800
<b>Total General Fund:</b>	<b>\$195,700</b>	<b>\$197,900</b>
Special Revenue		
Permanent Local Housing Allocation Program		
Personnel Services	\$115,600	\$0
Contractual Services	\$827,214	\$0
<b>Total Permanent Local Housing Allocation Program:</b>	<b>\$942,814</b>	<b>\$0</b>
<b>Total Special Revenue:</b>	<b>\$942,814</b>	<b>\$0</b>
<b>Total All Funds:</b>	<b>\$1,138,514</b>	<b>\$197,900</b>



# Community Outreach Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$125,800	\$43,000
Employee Benefits	\$28,100	\$7,900
Retirement Benefits	\$14,800	\$4,400
<b>Total Personnel Services:</b>	<b>\$168,700</b>	<b>\$55,300</b>
Contractual Services		
Governmental Agencies	\$294,534	\$0
Professional Services	\$632,980	\$100,300
Contributions to Organizations	\$36,000	\$36,000
<b>Total Contractual Services:</b>	<b>\$963,514</b>	<b>\$136,300</b>
Membership and Development		
Membership and Development	\$1,500	\$1,500
<b>Total Membership and Development:</b>	<b>\$1,500</b>	<b>\$1,500</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$3,950	\$3,950
Other Expenses	\$850	\$850
<b>Total Supplies, Materials and Other:</b>	<b>\$4,800</b>	<b>\$4,800</b>
<b>Total Expense Objects:</b>	<b>\$1,138,514</b>	<b>\$197,900</b>

# Animal Regulation



**Sean McGovern**  
Deputy City Manager

The Animal Regulation program manages the contract with County of Orange which provides animal control services in Lake Forest. The County provides protection of public health against contagious, infectious, or communicable animal diseases in Lake Forest. These services include animal licensing, rabies control, pet adoption, community outreach presentations, patrol of public streets and parks, picking up injured wildlife, impounding stray dogs/cats, issuing citations, and providing a shelter for homeless animals.

## Animal Regulation Program Accomplishments and Goals

### 2021-2023 Accomplishments

Provided high quality animal care services under the budgeted maximum.

In partnership with Orange County Animal Care, maintained a 97% dog live release rate and a 88% cat live release rate (two-year average).

Provided six responsible pet ownership reimbursements to offset spay and neuter costs for residents.

Provided 30 free/low-cost microchipping services to Lake Forest resident pet owners.

### 2023-2025 Goals

Continue productive working relationship with OCAC and the Pet Adoption Center of Orange County.

Increase available local shelter space to divert dogs away from OCAC.

Increase community awareness of local pet adoption services as a potential low cost alternative to OCAC when appropriate.

Institute a "adoptable pet of the month" program to promote dog and cat adoptions that lower Lake Forest's shelter population.

Increase local awareness of responsible pet ownership reimbursement program.

## Animal Regulation Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$723,000	\$751,920
Contractual Services	\$723,000	\$751,920
<b>Total All Funds:</b>	<b>\$723,000</b>	<b>\$751,920</b>

## Animal Regulation Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services		
Governmental Agencies	\$723,000	\$751,920
<b>Total Contractual Services:</b>	<b>\$723,000</b>	<b>\$751,920</b>
<b>Total Expense Objects:</b>	<b>\$723,000</b>	<b>\$751,920</b>

# Streetlights



**Jonathan Poole**  
Senior Management Analyst

The Streetlights program is responsible for monitoring the Southern California Edison (SCE) owned and operated streetlights in addition to operating and maintaining City owned LED streetlights. The work includes coordinating and reviewing the annual operation, repair, and upgrade of streetlights, including the payment of monthly electricity service bills and the administration of routine and extraordinary maintenance service contracts. This program coordinates with SCE for pole maintenance and replacement.

## Streetlights Program Accomplishments and Goals

### 2021-2023 Accomplishments

Successfully worked with SCE to operate and maintain all streetlights in the City.

### 2023-2025 Goals

Ensure motorists travel efficiently and safely as possible on the roadways by maintaining sufficient streetlighting.

## Streetlights Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$1,125,400	\$1,040,400
Contractual Services	\$1,125,400	\$1,040,400
<b>Total All Funds:</b>	<b>\$1,125,400</b>	<b>\$1,040,400</b>

## Streetlights Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services		
Governmental Agencies	\$400	\$400
Professional Services	\$125,000	\$0
Utilities and Utility Services	\$1,000,000	\$1,040,000
<b>Total Contractual Services:</b>	<b>\$1,125,400</b>	<b>\$1,040,400</b>
<b>Total Expense Objects:</b>	<b>\$1,125,400</b>	<b>\$1,040,400</b>

# Emergency Preparedness



**Sean McGovern**  
Deputy City Manager

The Emergency Preparedness Program is responsible for the development, maintenance, and implementation of the City's Emergency Operations Plan. Staff coordinates emergency preparedness training exercises for City staff as well as public and private groups within the City. The Emergency Preparedness coordinator also serves as the City's liaison with local, state and federal emergency organizations. The operation of the Emergency Operations Center (EOC) is the responsibility of designated emergency management staff members as set forth by the Standard Emergency Management System (SEMS).

## Emergency Preparedness Program Accomplishments and Goals

### 2021-2023 Accomplishments

- Completed Emergency Operations Plan update.
- Performed test on Alert OC system, which contacted over 6,900 residents.
- Engaged with residents at National Night Out, Lake Forest Pet Expo, and Serrano Park HOA Family Day to advertise evacuation routes, emergency preparedness information, and Community Emergency Response Team Program.
- Continued partnership with the Orange County Emergency Manager Organization.
- Continued partnership with South Orange County Emergency Managers.

### 2023-2025 Goals

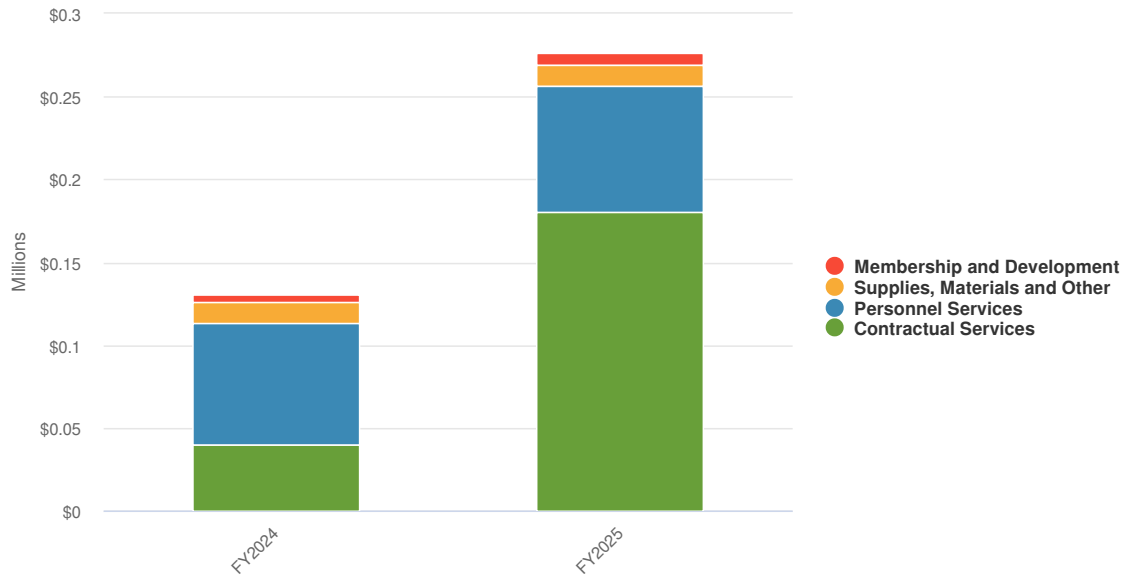
- Continue to advertise evacuation routes and other emergency management information at community events.
- Promote and expand participation in Alert OC, Nixle, etc.
- Develop comprehensive emergency guide for residents.
- Host joint event with the Orange County Sherriff's Department (OCSD) & Orange County Fire Authority (OCFA) related to wildfire preparation.
- Procure advanced emergency notification tool to expand usability of Nixle (City's text messaging system).

## Emergency Preparedness Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$130,900	\$276,300
Personnel Services	\$73,500	\$76,800
Contractual Services	\$40,000	\$180,000
Membership and Development	\$5,200	\$7,300
Supplies, Materials and Other	\$12,200	\$12,200
<b>Total All Funds:</b>	<b>\$130,900</b>	<b>\$276,300</b>

# Emergency Preparedness Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$56,200	\$59,000
Employee Benefits	\$10,300	\$10,400
Retirement Benefits	\$7,000	\$7,400
<b>Total Personnel Services:</b>	<b>\$73,500</b>	<b>\$76,800</b>
Contractual Services		
Professional Services	\$40,000	\$180,000
<b>Total Contractual Services:</b>	<b>\$40,000</b>	<b>\$180,000</b>
Membership and Development		
Membership and Development	\$5,200	\$7,300
<b>Total Membership and Development:</b>	<b>\$5,200</b>	<b>\$7,300</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$800	\$800
Material > 1 Year <\$5,000	\$10,000	\$10,000
Other Expenses	\$1,400	\$1,400
<b>Total Supplies, Materials and Other:</b>	<b>\$12,200</b>	<b>\$12,200</b>
<b>Total Expense Objects:</b>	<b>\$130,900</b>	<b>\$276,300</b>

# Crossing Guards



**Sean McGovern**  
Deputy City Manager

The Crossing Guard program manages the contract which provides crossing guard services at eligible public school crossings in the city. This management includes resolving any crossing guard, traffic, or related issues with the contractor. This program also responds to requests for adding crossing guards to new intersections and evaluates existing assignments of guards. These request and evaluation findings are reported to the Traffic Commission.

## Crossing Guards Program Accomplishments and Goals

### 2021-2023 Accomplishments

Provided consistent crossing guard services at 20 designated locations.

Adjusted to dynamic school scheduling related to COVID-19.

### 2023-2025 Goals

Continue to provide consistent crossing guard services at 20 designated locations.

Initiate procurement to secure a new contract for crossing guard services to provide safety for public school students at intersections and maximize value.

## Crossing Guards Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$415,000	\$431,600
Contractual Services	\$415,000	\$431,600
<b>Total All Funds:</b>	<b>\$415,000</b>	<b>\$431,600</b>

## Crossing Guards Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services		
Non Professional Services	\$415,000	\$431,600
<b>Total Contractual Services:</b>	<b>\$415,000</b>	<b>\$431,600</b>
<b>Total Expense Objects:</b>	<b>\$415,000</b>	<b>\$431,600</b>

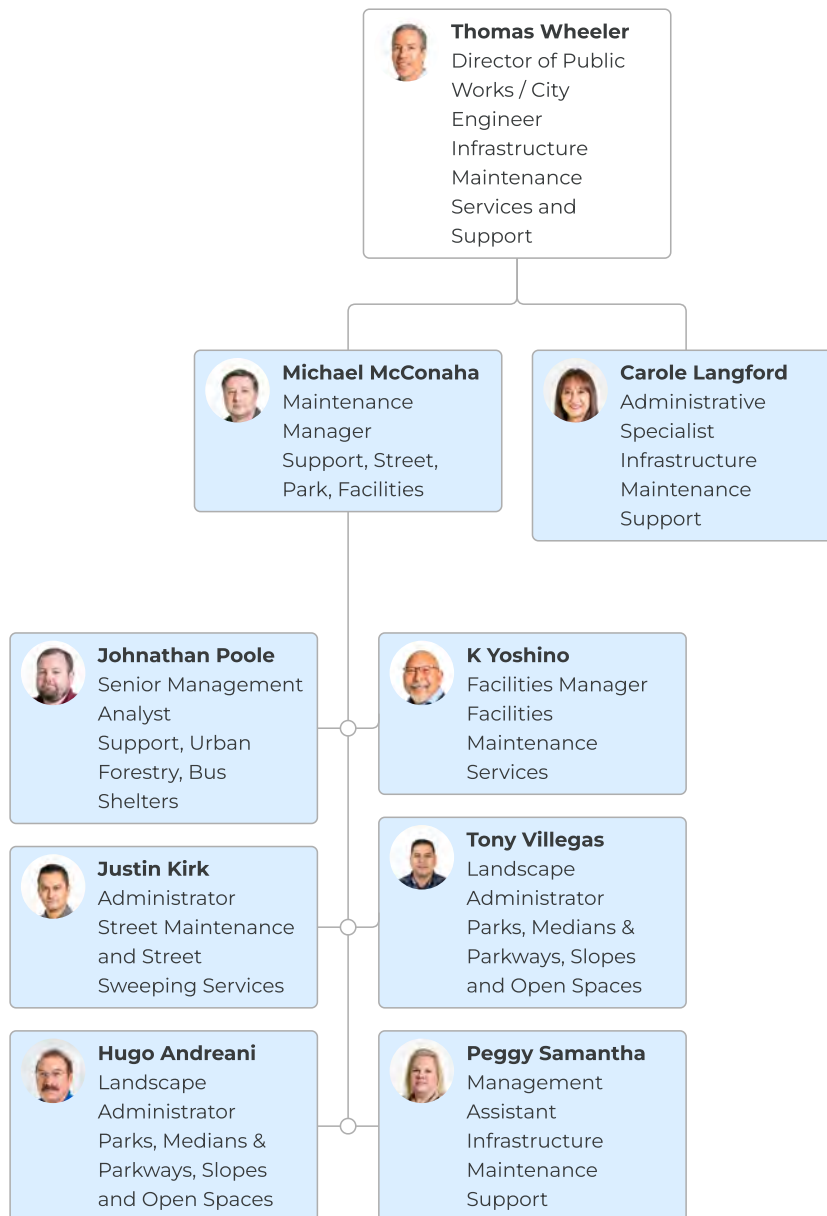
# Infrastructure Maintenance Services



**Thomas Wheeler**  
Director of Public Works/ City Engineer

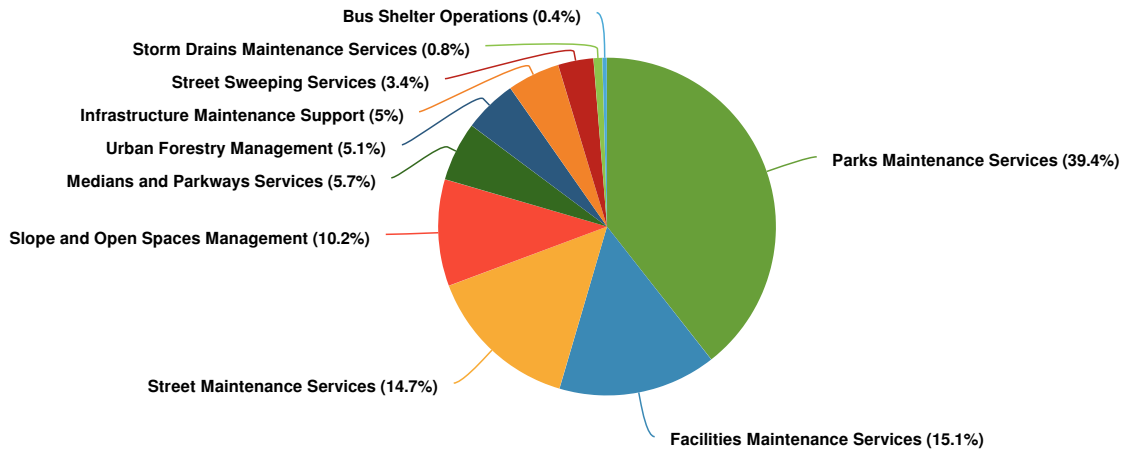
The Infrastructure Maintenance Services program area includes 10 programs encompassing the infrastructure maintenance functions of a city. They include maintenance services for streets, parks, facilities, medians and parkways, slopes and open spaces, as well as urban forestry management, city street sweeping services, and bus shelter operations.

## Infrastructure Maintenance Services Organizational Chart



# Infrastructure Maintenance Services by Program

## Budgeted Expenditures by Program

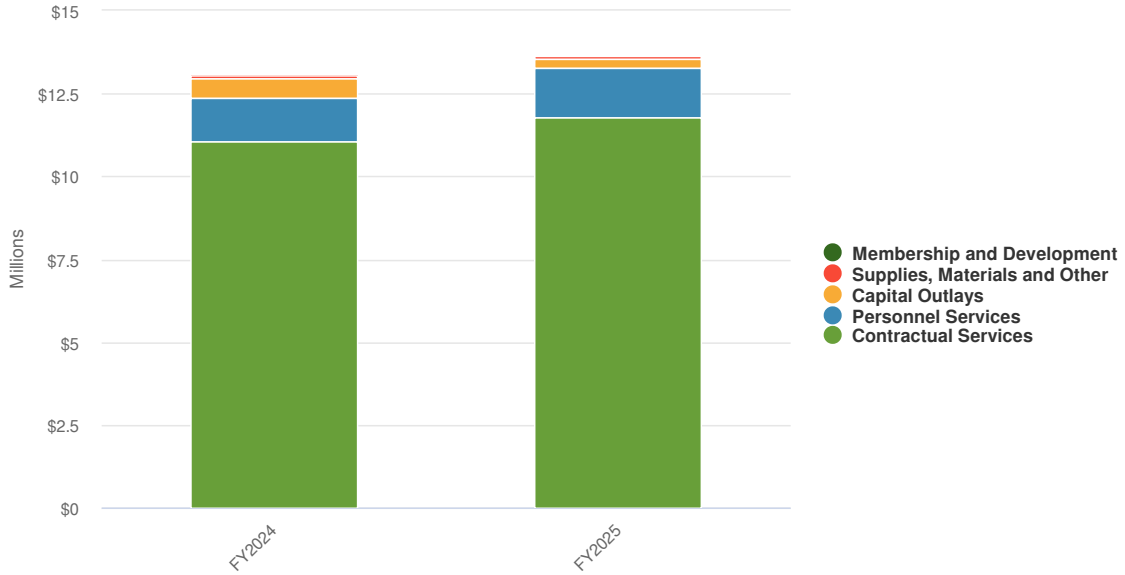


Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Infrastructure Maintenance Services		
Infrastructure Maintenance Support	\$742,850	\$687,450
Street Maintenance Services	\$1,613,199	\$2,016,934
Parks Maintenance Services	\$5,312,040	\$5,392,021
Facilities Maintenance Services	\$1,889,075	\$2,069,940
Medians and Parkways Services	\$639,404	\$777,180
Slope and Open Spaces Management	\$1,200,586	\$1,397,810
Urban Forestry Management	\$817,179	\$695,680
Street Sweeping Services	\$742,005	\$464,500
Storm Drains Maintenance Services	\$75,696	\$115,000
Bus Shelter Operations	\$51,560	\$59,700
<b>Total Infrastructure Maintenance Services:</b>	<b>\$13,083,594</b>	<b>\$13,676,215</b>
<b>Total Expenditures:</b>	<b>\$13,083,594</b>	<b>\$13,676,215</b>



# Infrastructure Maintenance Services by Category

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services	\$1,325,000	\$1,489,300
Contractual Services	\$11,063,764	\$11,774,585
Membership and Development	\$17,950	\$15,950
Supplies, Materials and Other	\$106,880	\$106,380
Capital Outlays	\$570,000	\$290,000
<b>Total Expense Objects:</b>	<b>\$13,083,594</b>	<b>\$13,676,215</b>

# Infrastructure Maintenance Support



**Michael McConaha**  
Public Works Maintenance Manager

Infrastructure Maintenance Support is responsible for the administration of contracts, completion of small projects, and addressing resident concerns related to Infrastructure Maintenance programs. This program oversees the upkeep of public buildings, streets, landscape rights-of-way, storm drains, striping, and the urban forest. Some of its major activities include managing the administration of street repairs and street sweeping, weed abatement, graffiti removal, park maintenance, tree trimming, building maintenance, storm drain maintenance, and street striping.

## Infrastructure Maintenance Support Accomplishments and Goals

### 2021-2023 Accomplishments

- Administered the procurement of contracts for Passive Park, Medians/Parkways/Slope, and Street Sweeping.
- Completed projects for El Toro Park fencing, Sports Court Resurfacing, and park shade structure repairs.
- Purchased Park amenities and drinking fountains.
- Applied for water conservation and public improvement grants.

### 2023-2025 Goals

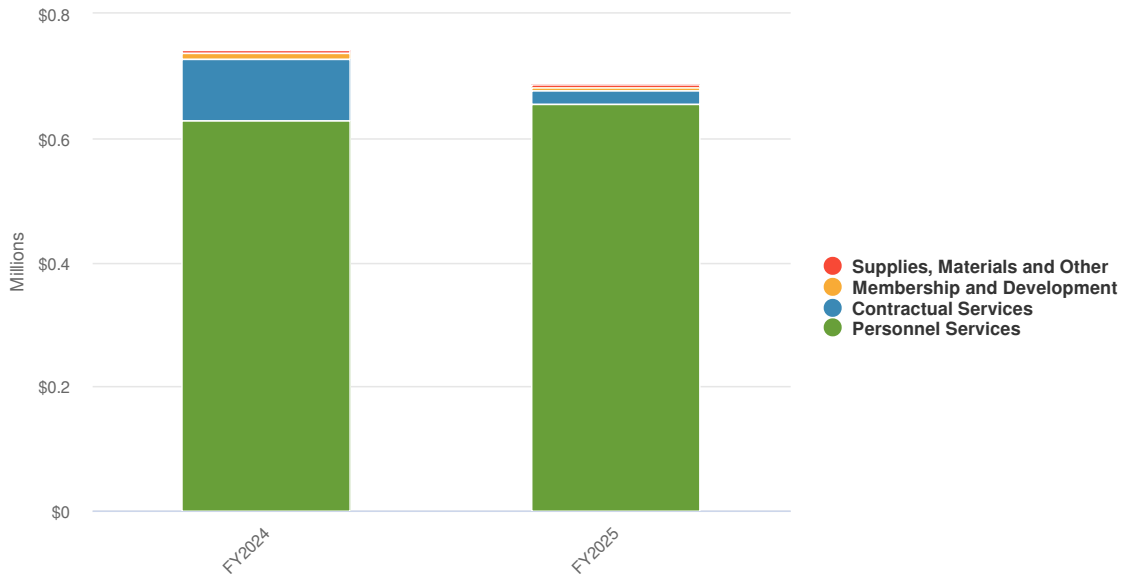
- Administer procurement for contracts related to the landscape maintenance at the Lake Forest Sports Park, Public Facility Maintenance Repairs, Citywide Electrical Repairs, and Civic Center Property Management.
- Apply for water conservation grants.
- Complete Park playground resurfacing repairs, Ridge Route Median Renovations, Park Restroom Improvements.
- Assist with resident concerns regarding graffiti and other citywide maintenance issues.

## Infrastructure Maintenance Support Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
General		
Personnel Services	\$628,500	\$655,600
Contractual Services	\$20,000	\$20,000
Membership and Development	\$9,000	\$7,000
Supplies, Materials and Other	\$5,350	\$4,850
<b>Total General:</b>	<b>\$662,850</b>	<b>\$687,450</b>
Neighborhood Park Reserve		
Contractual Services	\$80,000	\$0
<b>Total Neighborhood Park Reserve:</b>	<b>\$80,000</b>	<b>\$0</b>
<b>Total General Fund:</b>	<b>\$742,850</b>	<b>\$687,450</b>
<b>Total All Funds:</b>	<b>\$742,850</b>	<b>\$687,450</b>

# Infrastructure Maintenance Support Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$479,200	\$502,900
Employee Benefits	\$90,200	\$90,600
Retirement Benefits	\$59,100	\$62,100
<b>Total Personnel Services:</b>	<b>\$628,500</b>	<b>\$655,600</b>
Contractual Services		
Professional Services	\$80,000	\$0
Non Professional Services	\$0	\$20,000
Utilities and Utility Services	\$20,000	\$0
<b>Total Contractual Services:</b>	<b>\$100,000</b>	<b>\$20,000</b>
Membership and Development		
Membership and Development	\$9,000	\$7,000
<b>Total Membership and Development:</b>	<b>\$9,000</b>	<b>\$7,000</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$1,200	\$1,200
Material > 1 Year <\$5,000	\$450	\$450
Other Expenses	\$3,700	\$3,200
<b>Total Supplies, Materials and Other:</b>	<b>\$5,350</b>	<b>\$4,850</b>
<b>Total Expense Objects:</b>	<b>\$742,850</b>	<b>\$687,450</b>

# Street Maintenance Services



**Justin Kirk**  
Street Maintenance Administrator

The Street Maintenance program administers a comprehensive right-of-way maintenance and rehabilitation program for over five hundred lane miles of City streets. This maintenance and rehabilitation program includes the repair of roadways, curbs, gutters, medians, sidewalks, roadway bridges, and underpasses as well as the regular sweeping of City facility parking lots. This program conducts preventative maintenance on City streets, which includes street sealing and resurfacing. This program also oversees the biennial repainting of existing City roadway striping, markings, and curbs. This program maintains and replaces street signs, as well as maintains and updates curb, gutter, and sidewalk inventory lists annually to project funding and scheduling of future repairs and replacement.

## Street Maintenance Services Accomplishments and Goals

### 2021-2023 Accomplishments

Completed school walkway improvements at Ralph Gates Elementary to correct issues from parkway trees. Replaced over 1000 sf of concrete parkway, sidewalk and gutter.

Developed and initiated City's homeless property collection program.

Completed school zone restriping at 11 City schools.

Accepted final 3 street sections in Baker Ranch giving full maintenance responsibility of the development to the City.

### 2023-2025 Goals

Complete school parkway/walkway improvements at Olivewood Elementary and Oxford Prep

Conduct traffic signal regulatory signage inspection and reflectivity improvements that replace faded low visibility signs.

Construct arterial median nose improvement project: Replacing reflective markers, updating yellow paint, collecting inventory data for median noses for future replacement projects.

Initiating new 3-year residential sidewalk inspection program.

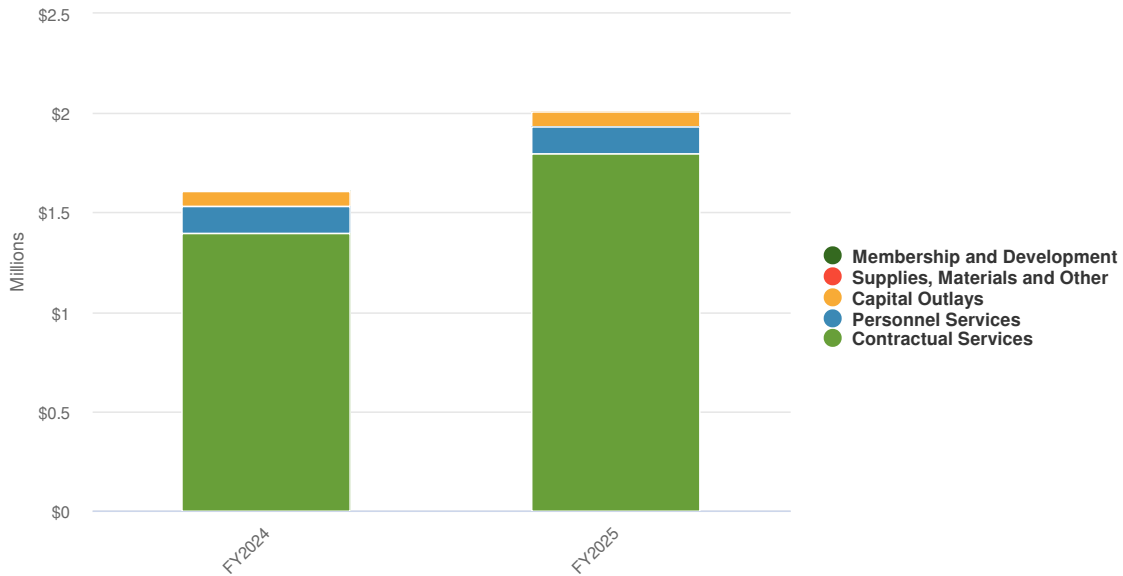
Perform citywide re-striping on all arterial and residential roadways.

## Street Maintenance Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
Contractual Services	\$19,000	\$1,500
Membership and Development	\$1,200	\$1,200
Supplies, Materials and Other	\$4,270	\$4,270
Capital Outlays	\$75,000	\$75,000
<b>Total General Fund:</b>	<b>\$99,470</b>	<b>\$81,970</b>
Special Revenue		
State Gas Tax HUTA		
Personnel Services	\$135,400	\$141,200
Contractual Services	\$1,378,329	\$1,793,764
<b>Total State Gas Tax HUTA:</b>	<b>\$1,513,729</b>	<b>\$1,934,964</b>
<b>Total Special Revenue:</b>	<b>\$1,513,729</b>	<b>\$1,934,964</b>
<b>Total All Funds:</b>	<b>\$1,613,199</b>	<b>\$2,016,934</b>

# Street Maintenance Services Program Summary

## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$106,700	\$112,000
Employee Benefits	\$20,500	\$20,600
Retirement Benefits	\$8,200	\$8,600
<b>Total Personnel Services:</b>	<b>\$135,400</b>	<b>\$141,200</b>
Contractual Services		
Non Professional Services	\$1,378,329	\$1,793,764
Utilities and Utility Services	\$19,000	\$1,500
<b>Total Contractual Services:</b>	<b>\$1,397,329</b>	<b>\$1,795,264</b>
Membership and Development		
Membership and Development	\$1,200	\$1,200
<b>Total Membership and Development:</b>	<b>\$1,200</b>	<b>\$1,200</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$1,570	\$1,570
Material > 1 Year <\$5,000	\$2,200	\$2,200
Other Expenses	\$500	\$500
<b>Total Supplies, Materials and Other:</b>	<b>\$4,270</b>	<b>\$4,270</b>
Capital Outlays		

Name	FY2024 Budgeted	FY2025 Budgeted
Operating Capital	\$75,000	\$75,000
<b>Total Capital Outlays:</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Total Expense Objects:</b>	<b>\$1,613,199</b>	<b>\$2,016,934</b>

# Parks Maintenance Services



**Hugo Andreani**  
Senior Landscape Maintenance Administrator

The development and implementation of a comprehensive maintenance program for 291 park acres, slopes, and open spaces, is the responsibility of the Parks Maintenance program. Currently, the City has thirty-two parks. This program is responsible for ensuring the preservation of the natural environment, developing, and protecting public lands, maintaining landscaped areas and park amenities (i.e., site furniture, basketball hoops, restrooms, etc.), and encouraging the full recreational use of these areas in a creative and safe manner.

## Parks Maintenance Services Accomplishments and Goals

### 2021-2023 Accomplishments

- Replaced amenities at Pittsford and Mountain View Parks.
- Installed over 400 new plants at various parks and placed over 500 yards of mulch in parks.
- Coordinated with park improvement projects at Borrego Overlook, Regency, Sundowner, and Vintage Parks.
- Planted 26 trees in City parks.
- Lowered water consumption in all passive parks by approximately 7.5 million gallons of water compared to prior 12 months.

### 2023-2025 Goals

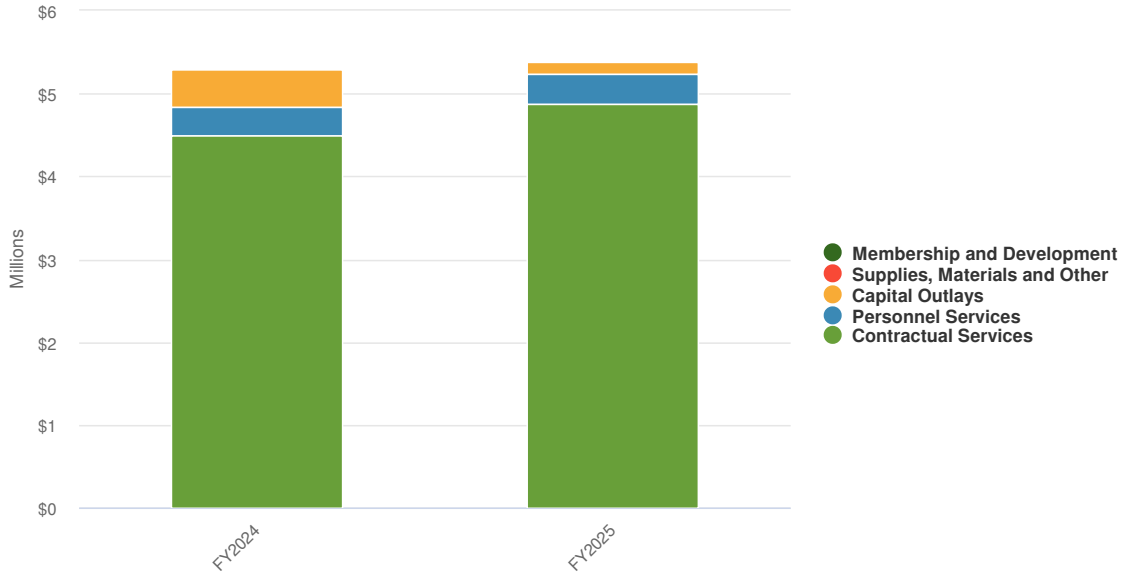
- Perform landscape renovations to Cavanagh Park.
- Create a citywide drought tolerant landscaping plan.
- Replace all steel parking lot light poles with aluminum poles.
- Update sidewalk bollards with LED lights.
- Update outdated Calsense irrigation equipment controllers to enable remote operations.

## Parks Maintenance Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$5,312,040	\$5,392,021
Personnel Services	\$351,000	\$365,800
Contractual Services	\$4,494,290	\$4,879,471
Membership and Development	\$4,850	\$4,850
Supplies, Materials and Other	\$6,900	\$6,900
Capital Outlays	\$455,000	\$135,000
<b>Total All Funds:</b>	<b>\$5,312,040</b>	<b>\$5,392,021</b>

# Parks Maintenance Services Program Summary

## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$265,600	\$278,700
Employee Benefits	\$53,500	\$53,600
Retirement Benefits	\$31,900	\$33,500
<b>Total Personnel Services:</b>	<b>\$351,000</b>	<b>\$365,800</b>
Contractual Services		
Software and Digital Products	\$2,500	\$2,500
Non Professional Services	\$3,581,790	\$3,919,971
Utilities and Utility Services	\$910,000	\$957,000
<b>Total Contractual Services:</b>	<b>\$4,494,290</b>	<b>\$4,879,471</b>
Membership and Development		
Membership and Development	\$4,850	\$4,850
<b>Total Membership and Development:</b>	<b>\$4,850</b>	<b>\$4,850</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$2,500	\$2,500
Material > 1 Year <\$5,000	\$2,700	\$2,700
Other Expenses	\$1,700	\$1,700
<b>Total Supplies, Materials and Other:</b>	<b>\$6,900</b>	<b>\$6,900</b>



Name	FY2024 Budgeted	FY2025 Budgeted
Capital Outlays		
Capital Outlay	\$35,000	\$35,000
Operating Capital	\$420,000	\$100,000
<b>Total Capital Outlays:</b>	<b>\$455,000</b>	<b>\$135,000</b>
<b>Total Expense Objects:</b>	<b>\$5,312,040</b>	<b>\$5,392,021</b>

This page left blank intentionally.



# Facilities Maintenance Services



**Kay Yoshino**  
Facilities Manager

Facilities Maintenance Services provides custodial, janitorial, and building maintenance services for the following City buildings and facilities: Civic Center Campus, Lake Forest Sports Park, and Lake Forest Skate Park. Facility maintenance services include carpentry, heating/air conditioning system repair and maintenance, electrical, plumbing, general facility repairs.

## Facilities Maintenance Services Accomplishments and Goals

### 2021-2023 Accomplishments

- Implemented new contract for Civic Center day-porter and janitorial services.
- Performed weekly, monthly, and yearly services for HVAC and similar facilities.
- Completed painting and patching improvement at Lake Forest Sports Park.

### 2023-2025 Goals

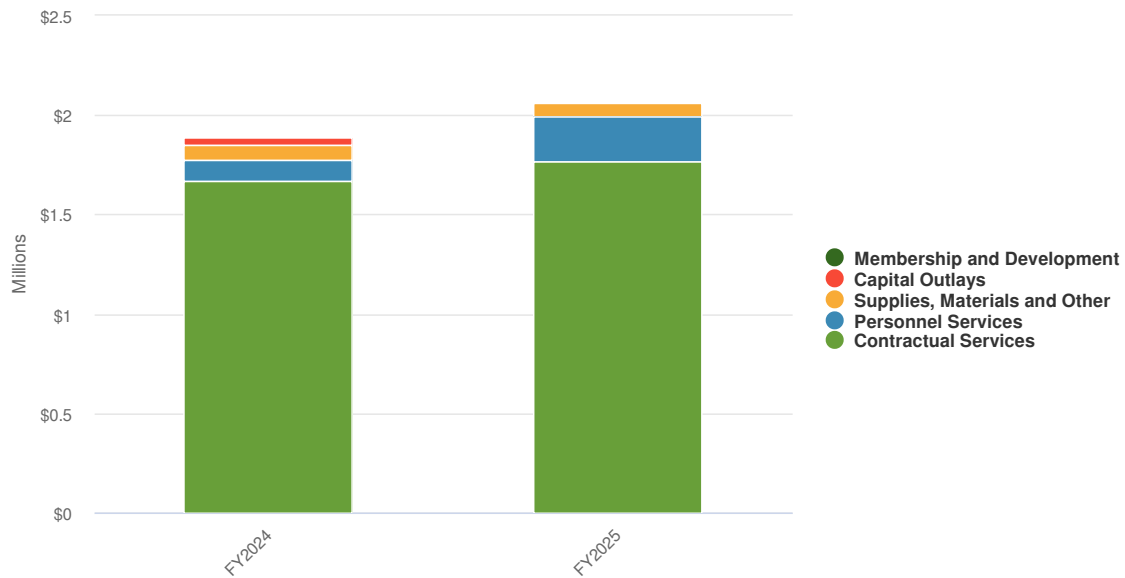
- Coordinate construction of Senior Center patio cover.
- Complete interior renovations at the Lake Forest Sports Park Community Center.
- Complete renovation of Sports Park room to expand staff offices and allow for collaboration space.
- Establish on-call contracts for HVAC, Plumbing and Painting to facilitate Civic Center repairs.
- Identify needed updates and modifications for the Civic Center HVAC building maintenance system.

## Facilities Maintenance Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
Personnel Services	\$112,200	\$224,800
Contractual Services	\$1,666,365	\$1,769,630
Membership and Development	\$1,600	\$1,600
Supplies, Materials and Other	\$68,910	\$68,910
Capital Outlays	\$40,000	\$5,000
<b>Total General Fund:</b>	<b>\$1,889,075</b>	<b>\$2,069,940</b>
<b>Total All Funds:</b>	<b>\$1,889,075</b>	<b>\$2,069,940</b>

# Facilities Maintenance Services Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$88,400	\$167,800
Employee Benefits	\$17,000	\$40,500
Retirement Benefits	\$6,800	\$16,500
<b>Total Personnel Services:</b>	<b>\$112,200</b>	<b>\$224,800</b>
Contractual Services		
Professional Services	\$30,000	\$40,000
Non Professional Services	\$1,352,365	\$1,430,130
Utilities and Utility Services	\$284,000	\$299,500
<b>Total Contractual Services:</b>	<b>\$1,666,365</b>	<b>\$1,769,630</b>
Membership and Development		
Membership and Development	\$1,600	\$1,600
<b>Total Membership and Development:</b>	<b>\$1,600</b>	<b>\$1,600</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$3,700	\$3,700
Material > 1 Year <\$5,000	\$45,510	\$45,510
Other Expenses	\$19,700	\$19,700
<b>Total Supplies, Materials and Other:</b>	<b>\$68,910</b>	<b>\$68,910</b>

Name	FY2024 Budgeted	FY2025 Budgeted
Capital Outlays		
Capital Outlay	\$5,000	\$5,000
Operating Capital	\$35,000	\$0
<b>Total Capital Outlays:</b>	<b>\$40,000</b>	<b>\$5,000</b>
<b>Total Expense Objects:</b>	<b>\$1,889,075</b>	<b>\$2,069,940</b>

# Medians and Parkways Services



**Tony Villegas**  
Landscape Administrator

The Medians and Parkways program develops and implements a comprehensive maintenance program for 25 acres of landscaped medians and parkways throughout the city. This program maintains all landscaping, irrigation, and utilities within medians and parkways. It is designed to align the environmental impacts and benefits of landscapes with the functional and safety goals of the maintenance program.

## Medians and Parkways Services Accomplishments and Goals

### 2021-2023 Accomplishments

Enhanced the Alton Parkway, Bake, Trabuco, Ridge Route, and Lake Forest center medians with new landscaping and mulch.

Redesigned and installed six new planters on Ridge Route Drive matching the décor at Veterans Park.

Installed 2,224 new plants, 12 trees, and 600 yards of mulch in the medians and parkways.

Reduced water consumption by 2.4 million gallons from previous year.

### 2023-2025 Goals

Install over 4,000 new plants to enhance the center medians and parkways.

Install over 1,000 yards of mulch in center medians and parkways.

Rejuvenate Lake Forest and El Toro medians with new landscaping and mulch.

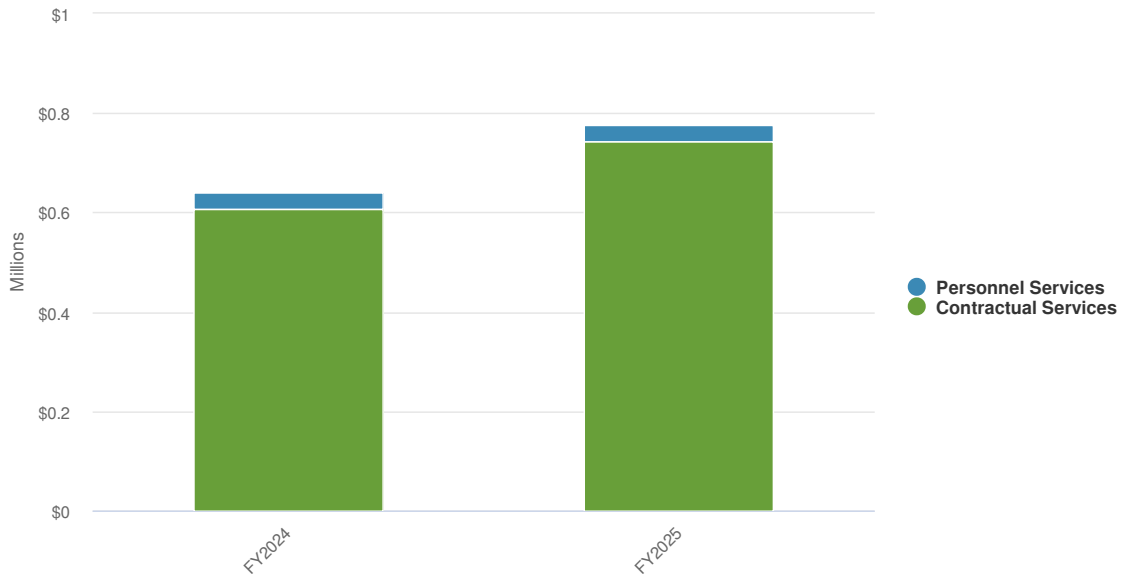
Replace and construct the remaining 16 center median brick planters on Ridge Route.

## Medians and Parkways Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$639,404	\$777,180
Personnel Services	\$32,900	\$34,200
Contractual Services	\$606,504	\$742,980
<b>Total All Funds:</b>	<b>\$639,404</b>	<b>\$777,180</b>

# Medians and Parkways Services Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$24,600	\$25,800
Employee Benefits	\$5,200	\$5,200
Retirement Benefits	\$3,100	\$3,200
<b>Total Personnel Services:</b>	<b>\$32,900</b>	<b>\$34,200</b>
Contractual Services		
Non Professional Services	\$455,504	\$585,980
Utilities and Utility Services	\$151,000	\$157,000
<b>Total Contractual Services:</b>	<b>\$606,504</b>	<b>\$742,980</b>
<b>Total Expense Objects:</b>	<b>\$639,404</b>	<b>\$777,180</b>

# Slope and Open Space Management



**Tony Villegas**  
Landscape Administrator

The Slope and Open Spaces Management program manages the slopes adjacent to major thoroughfares and various open spaces throughout the city. Responsibilities include all slope renovation efforts, erosion control, weed suppression, irrigation, planting and open space preservation. The City maintains approximately 48.2 acres of slope and open spaces.

## Slope and Open Space Management Accomplishments and Goals

### 2021-2023 Accomplishments

- Installed 400 new plants in the slope areas throughout the city.
- Installed 600 yards of mulch in slopes.
- Removed dead vegetation and trash from Normandale open space areas.
- Installed new drainage improvements at Old Trabuco open space to assist with slope runoff.

### 2023-2025 Goals

- Install over 700 new plants in our slope areas throughout the city.
- Install over 1000 yards of mulch in our slopes and open spaces.
- Install new drainage improvements for open space areas between Lake Forest and Mission Viejo.
- Clear excess vegetation and improve drainage within the Normandale open space area.

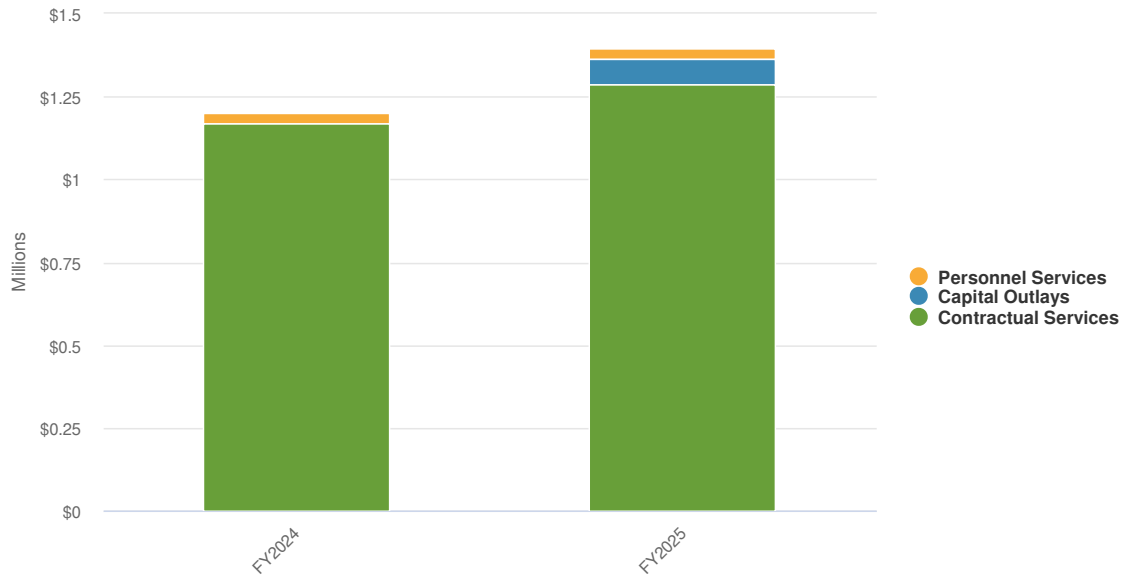
## Slope and Open Space Management Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$1,200,586	\$1,397,810
Personnel Services	\$32,900	\$34,200
Contractual Services	\$1,167,686	\$1,288,610
Capital Outlays	\$0	\$75,000
<b>Total All Funds:</b>	<b>\$1,200,586</b>	<b>\$1,397,810</b>



# Slope and Open Space Management Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$24,600	\$25,800
Employee Benefits	\$5,200	\$5,200
Retirement Benefits	\$3,100	\$3,200
<b>Total Personnel Services:</b>	<b>\$32,900</b>	<b>\$34,200</b>
Contractual Services		
Software and Digital Products	\$2,500	\$2,500
Non Professional Services	\$845,936	\$953,270
Utilities and Utility Services	\$319,250	\$332,840
<b>Total Contractual Services:</b>	<b>\$1,167,686</b>	<b>\$1,288,610</b>
Capital Outlays		
Operating Capital	\$0	\$75,000
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$75,000</b>
<b>Total Expense Objects:</b>	<b>\$1,200,586</b>	<b>\$1,397,810</b>

# Urban Forestry Management



**K Yoshino**  
Facilities Manager

The focus of the Urban Forestry program is the annual maintenance of approximately 16,300 trees located in the parks, open space, medians, and slopes throughout the city. This program is designed to maintain the health and vigor of the City's trees and to provide the community with an ecologically and environmentally balanced landscape. This program also annually updates the tree inventory and manages the urban forest through the aggressive thinning, removal and replacement of trees that are in a declining state or present a potential danger to the public.

## Urban Forestry Management Accomplishments and Goals

### 2021-2023 Accomplishments

- Implemented new contract for tree management services.
- Developed new database for all City trees.
- Developed and managed systematic schedule for tree trimming services citywide.
- Performed Sonar testing on 20 trees to determine health conditions.
- Responded to emergency tree removals caused by unusual weather patterns.

### 2023-2025 Goals

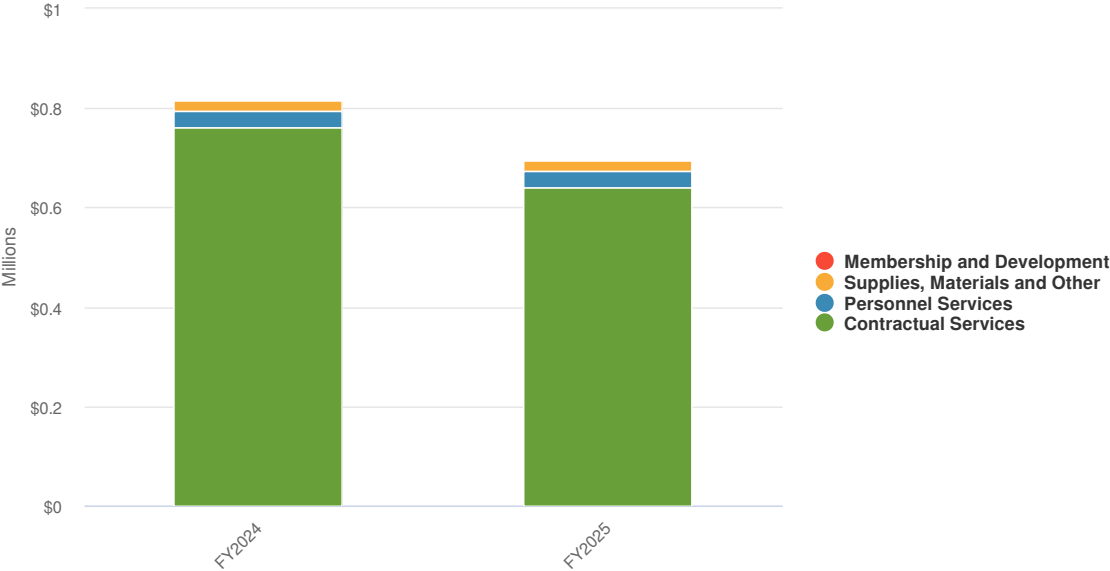
- Continue management of City tree database.
- Expand sonar testing for tree health concerns and allowing for removals when necessary.
- Complete the newly designed 4 year tree trimming cycle and evaluate if any increased maintenance practices are needed.
- Develop priority maintenance list of trees that do not fully meet the criteria established for healthy and appropriate trees in the city.
- Integrate City-wide tree replacement program and the dedication tree program into one cooperative and collaborative tree management plan.

## Urban Forestry Management Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$817,179	\$695,680
Personnel Services	\$32,100	\$33,500
Contractual Services	\$762,829	\$639,930
Membership and Development	\$1,300	\$1,300
Supplies, Materials and Other	\$20,950	\$20,950
<b>Total All Funds:</b>	<b>\$817,179</b>	<b>\$695,680</b>

# Urban Forestry Management Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
<b>Expense Objects</b>		
Personnel Services		
Salaries and Wages	\$25,300	\$26,600
Employee Benefits	\$4,900	\$4,900
Retirement Benefits	\$1,900	\$2,000
<b>Total Personnel Services:</b>	<b>\$32,100</b>	<b>\$33,500</b>
Contractual Services		
Non Professional Services	\$762,829	\$639,930
<b>Total Contractual Services:</b>	<b>\$762,829</b>	<b>\$639,930</b>
Membership and Development		
Membership and Development	\$1,300	\$1,300
<b>Total Membership and Development:</b>	<b>\$1,300</b>	<b>\$1,300</b>
Supplies, Materials and Other		
Material > 1 Year <\$5,000	\$20,350	\$20,350
Other Expenses	\$600	\$600
<b>Total Supplies, Materials and Other:</b>	<b>\$20,950</b>	<b>\$20,950</b>
<b>Total Expense Objects:</b>	<b>\$817,179</b>	<b>\$695,680</b>

# Street Sweeping Services



**Michael McConaha**  
Maintenance Manager

Street Sweeping Services support activities related to sweeping and cleaning streets, gutters and catch basins. The program collects and disposes of debris from streets and public roadways to protect the City's creeks and drainageways from pollution. The City sweeps 26,100 arterial curb miles and 19,880 residential curb miles annually.

## Street Sweeping Services Accomplishments and Goals

### 2021-2023 Accomplishments

Provided citywide street sweeping services removing approximately 800 tons of debris and litter from city streets and parking lots.

Provided as needed (temporary) parking restrictions for enhanced street sweeping.

### 2023-2025 Goals

Manage new contract for street sweeping services.

Improve street cleanliness by increasing sweeping of intersections and median non-traffic areas.

Improve street sweeping performance by updating all routes and times into a GIS layer for contractor and residential use.

Onboard new street sweeping contractor to ensure high quality street sweeping services.

## Street Sweeping Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$742,005	\$464,500
Contractual Services	\$741,505	\$464,000
Supplies, Materials and Other	\$500	\$500
<b>Total All Funds:</b>	<b>\$742,005</b>	<b>\$464,500</b>

## Street Sweeping Services Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services		
Non Professional Services	\$741,505	\$464,000
<b>Total Contractual Services:</b>	<b>\$741,505</b>	<b>\$464,000</b>
Supplies, Materials and Other		
Other Expenses	\$500	\$500
<b>Total Supplies, Materials and Other:</b>	<b>\$500</b>	<b>\$500</b>
<b>Total Expense Objects:</b>	<b>\$742,005</b>	<b>\$464,500</b>

# Storm Drain Maintenance Services



**Justin Kirk**  
Street Maintenance Administrator

The Storm Drain Maintenance Services program monitors, cleans, improves, and maintains catch basins, debris screens, filters, and vaults to insure proper flood control and debris removal from the City's creeks and drainageways. It also monitors and repairs storm drain lines throughout the city.

## Storm Drain Maintenance Services Accomplishments and Goals

### 2021-2023 Accomplishments

Maintained, cleaned, and inspected the City's 1,398 catch basins preventing debris from entering the local creeks.

Replaced 4 damaged and obsolete catch basins with new round storm drain access covers.

### 2023-2025 Goals

Continue with round storm drain access cover replacements for obsolete catch basins.

Perform advanced cleaning of storm drain vaults located at Portola Park and Civic Center.

Perform enhanced cleaning services of catch basin screens and filters.

## Storm Drain Maintenance Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$75,696	\$115,000
Contractual Services	\$75,696	\$115,000
<b>Total All Funds:</b>	<b>\$75,696</b>	<b>\$115,000</b>

## Storm Drain Maintenance Services Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services		
Professional Services	\$15,000	\$15,000
Non Professional Services	\$60,696	\$100,000
<b>Total Contractual Services:</b>	<b>\$75,696</b>	<b>\$115,000</b>
<b>Total Expense Objects:</b>	<b>\$75,696</b>	<b>\$115,000</b>

# Bus Shelter Operations



**Justin Kirk**  
Street Maintenance Administrator

This program focuses on the maintenance, repair, and graffiti removal of bus shelters throughout the city to provide a safe and aesthetic place for transit users.

## Bus Shelter Operations Accomplishments and Goals

### 2021-2023 Accomplishments

- Completed bus stop trash receptacle condition inventory.
- Maintained clean, graffiti free shelters while reducing costs by managing and negotiating with vendor as a response to Covid related maintenance reductions.
- Performed increased pressure washing services and litter removal for shelters located along El Toro Road.
- Removed vegetation from shelters to allow for improved visibility and less maintenance.

### 2023-2025 Goals

- Begin and complete trash receptacle improvement project replacing damaged trash can liners.
- Develop improved project scope and bid package for new contract services.
- Replace vandalized trash receptacles, benches, and glass as necessary within contract time frames.

## Bus Shelter Operations Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$51,560	\$59,700
Contractual Services	\$51,560	\$59,700
<b>Total All Funds:</b>	<b>\$51,560</b>	<b>\$59,700</b>

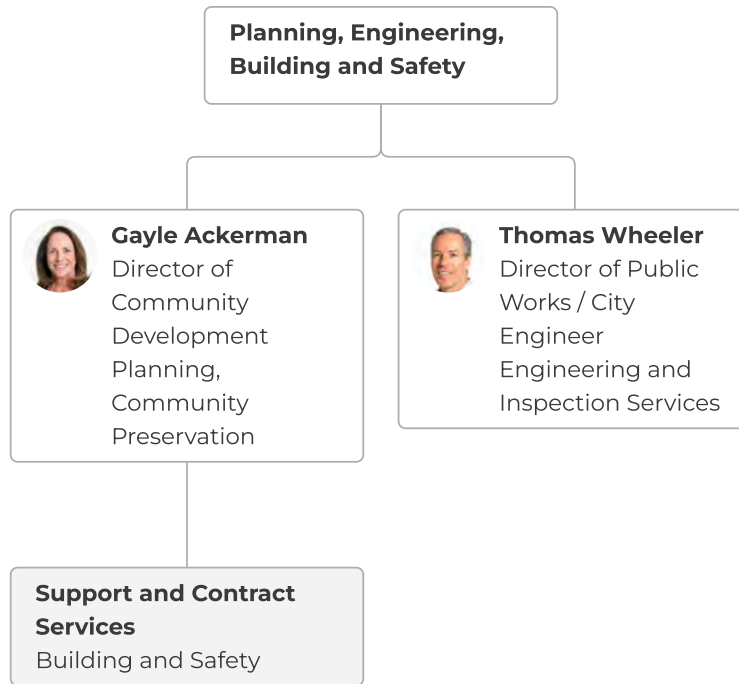
## Bus Shelter Operations Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services		
Non Professional Services	\$49,060	\$57,200
Utilities and Utility Services	\$2,500	\$2,500
<b>Total Contractual Services:</b>	<b>\$51,560</b>	<b>\$59,700</b>
<b>Total Expense Objects:</b>	<b>\$51,560</b>	<b>\$59,700</b>

# Planning, Engineering, Building and Safety

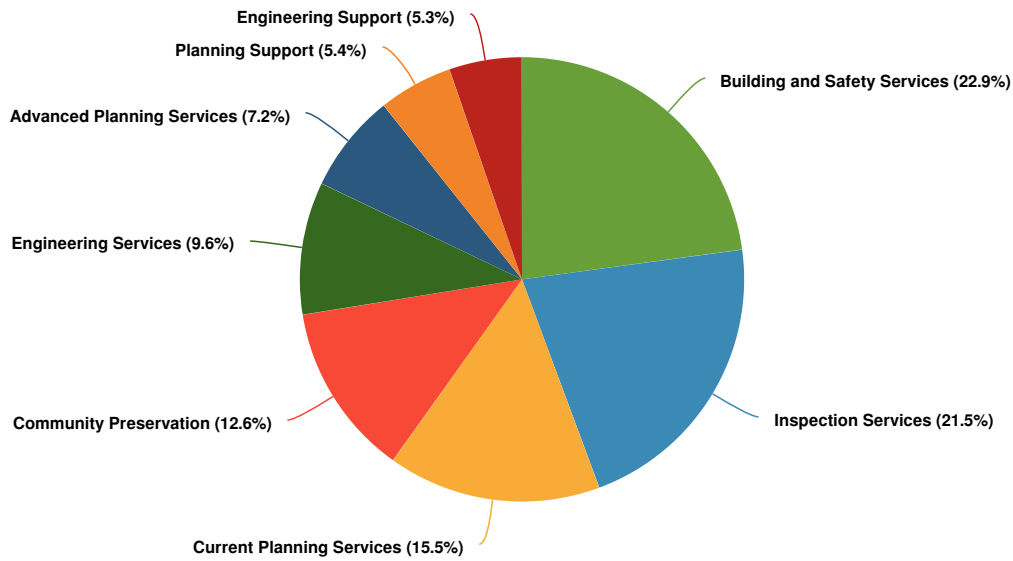
The Planning, Engineering, Building and Safety program area includes 8 programs encompassing the planning, engineering, building and safety functions of a city. They include planning services, building and safety services, community preservation, engineering, and inspection services.

## Planning, Engineering, Building and Safety Organizational Chart



# Planning, Engineering, Building and Safety by Program

## Budgeted Expenditures by Program

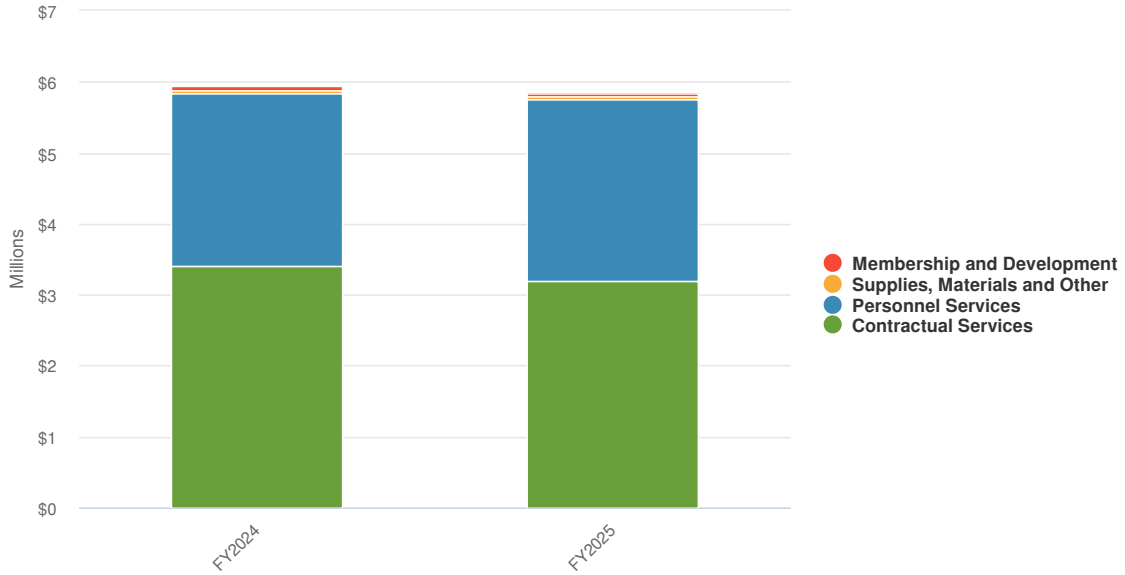


Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Planning, Engineering, Building and Safety		
Planning Support	\$296,545	\$314,945
Current Planning Services	\$883,458	\$907,658
Advanced Planning Services	\$610,300	\$421,200
Building and Safety Services	\$1,330,060	\$1,336,260
Community Preservation	\$714,631	\$735,981
Engineering Support	\$300,000	\$309,600
Engineering Services	\$556,230	\$563,580
Inspection Services	\$1,245,600	\$1,255,900
<b>Total Planning, Engineering, Building and Safety:</b>	<b>\$5,936,824</b>	<b>\$5,845,124</b>
<b>Total Expenditures:</b>	<b>\$5,936,824</b>	<b>\$5,845,124</b>



# Planning, Engineering, Building and Safety by Category

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services	\$2,430,700	\$2,542,200
Contractual Services	\$3,402,300	\$3,202,300
Membership and Development	\$50,578	\$47,378
Supplies, Materials and Other	\$53,246	\$53,246
<b>Total Expense Objects:</b>	<b>\$5,936,824</b>	<b>\$5,845,124</b>

# Community Development

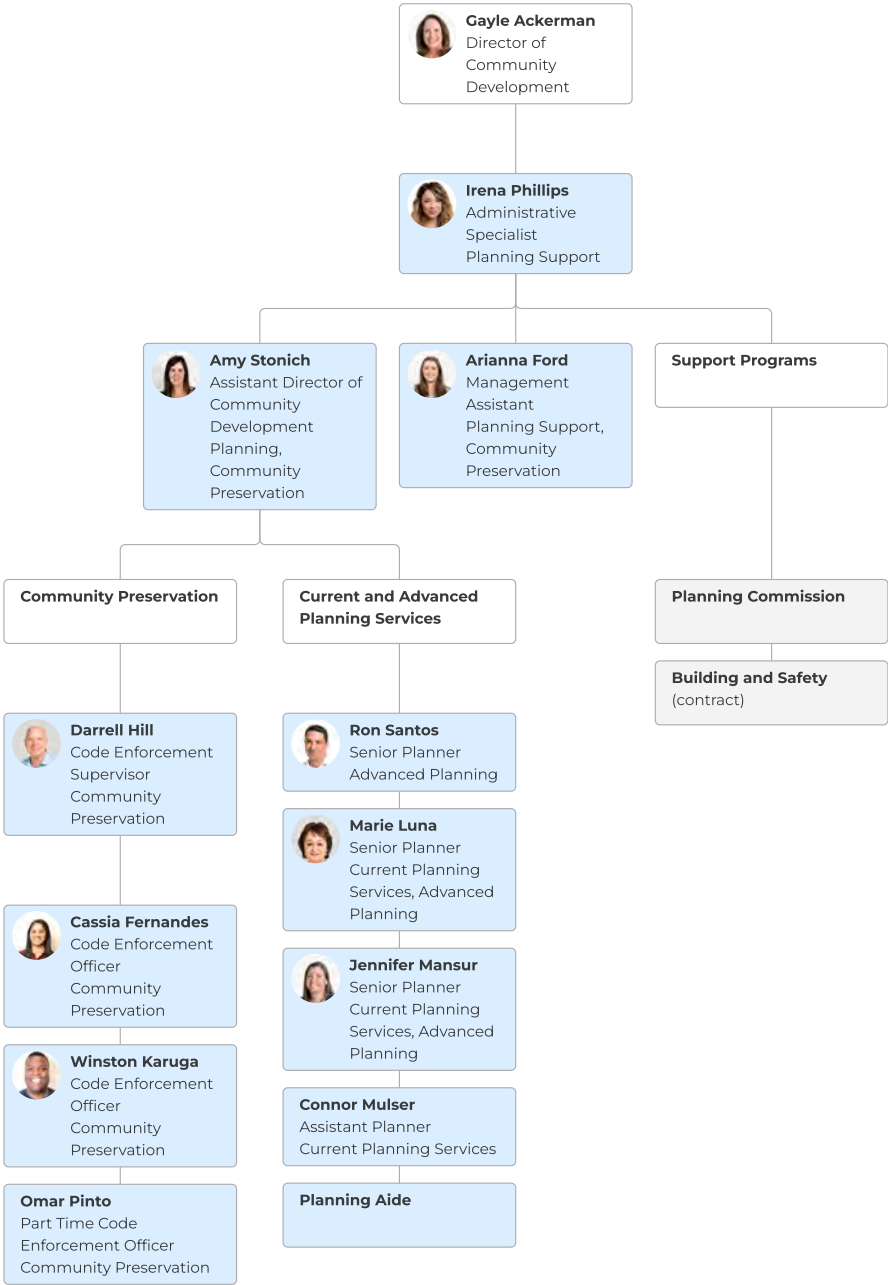


**Gayle Ackerman**  
Director of Community Development

Community Development operates and supports the following Programs:

- Planning Commission
- Planning Support
- Current Planning Services
- Advanced Planning
- Building and Safety Services
- Community Preservation

# Community Development Organizational Chart

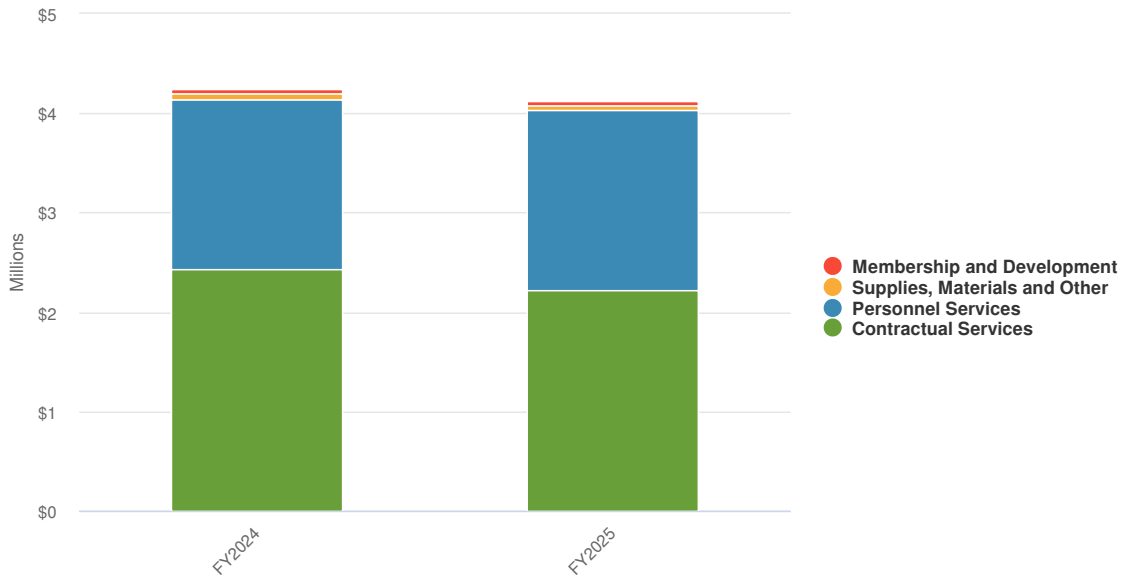


## Community Development Expenditures by Program

Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Legislative		
Planning Commission	\$24,225	\$24,225
<b>Total Legislative:</b>	<b>\$24,225</b>	<b>\$24,225</b>
Planning, Engineering, Building and Safety		
Planning Support	\$296,545	\$314,945
Current Planning Services	\$883,458	\$907,658
Advanced Planning Services	\$610,300	\$421,200
Building and Safety Services	\$1,330,060	\$1,336,260
Community Preservation	\$714,631	\$735,981
<b>Total Planning, Engineering, Building and Safety:</b>	<b>\$3,834,994</b>	<b>\$3,716,044</b>
Community Vitality & Engagement		
CDBG	\$382,115	\$382,115
<b>Total Community Vitality &amp; Engagement:</b>	<b>\$382,115</b>	<b>\$382,115</b>
<b>Total Expenditures:</b>	<b>\$4,241,334</b>	<b>\$4,122,384</b>

## Community Development Expenditures by Category

Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		

Name	FY2024 Budgeted	FY2025 Budgeted
Salaries and Wages	\$1,344,300	\$1,416,100
Non Wage Compensation	\$7,080	\$7,080
Employee Benefits	\$238,300	\$240,000
Retirement Benefits	\$131,200	\$138,300
<b>Total Personnel Services:</b>	<b>\$1,720,880</b>	<b>\$1,801,480</b>
Contractual Services		
Professional Services	\$2,126,500	\$1,926,500
Non Professional Services	\$10,000	\$10,000
Utilities and Utility Services	\$2,700	\$2,700
Contributions to Organizations	\$285,615	\$285,615
<b>Total Contractual Services:</b>	<b>\$2,424,815</b>	<b>\$2,224,815</b>
Membership and Development		
Membership and Development	\$36,078	\$36,528
<b>Total Membership and Development:</b>	<b>\$36,078</b>	<b>\$36,528</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$29,305	\$29,305
Material > 1 Year <\$5,000	\$8,400	\$8,400
Other Expenses	\$21,856	\$21,856
<b>Total Supplies, Materials and Other:</b>	<b>\$59,561</b>	<b>\$59,561</b>
<b>Total Expense Objects:</b>	<b>\$4,241,334</b>	<b>\$4,122,384</b>

# Planning Support



**Gayle Ackerman**  
 Director of Community Development

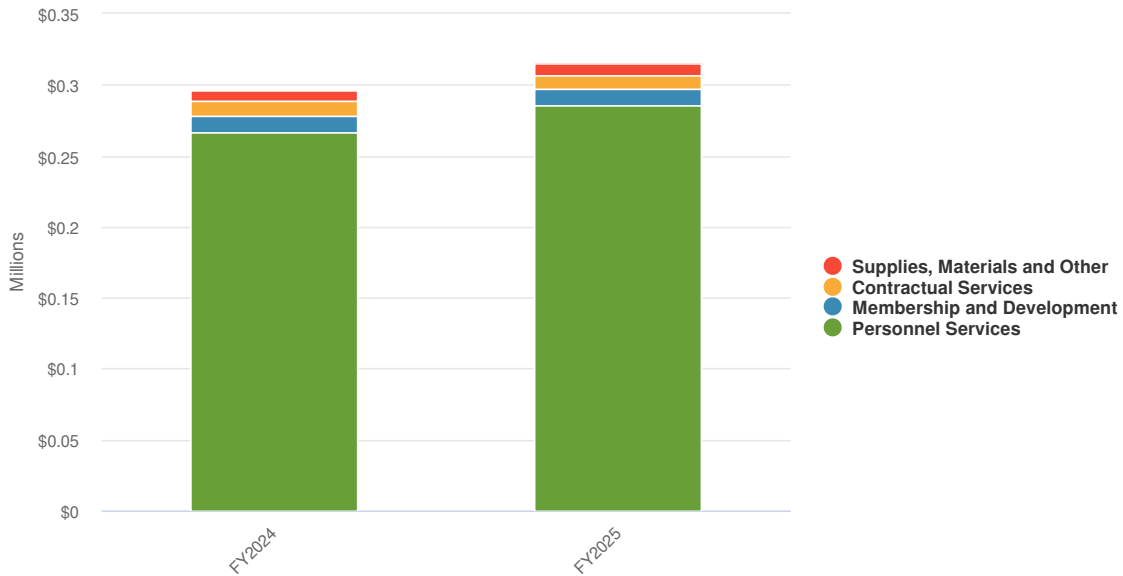
Planning Support Program includes all administration for the operations of department. This includes management of administrative permits and implementation of policy. As part of the oversight and management of the department, the Director of Community Development is responsible for advising the City Manager, Planning Commission, and City Council on planning, building and code enforcement matters.

## Planning Support Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$296,545	\$314,945
Personnel Services	\$266,700	\$285,100
Contractual Services	\$10,000	\$10,000
Membership and Development	\$11,820	\$11,820
Supplies, Materials and Other	\$8,025	\$8,025
<b>Total All Funds:</b>	<b>\$296,545</b>	<b>\$314,945</b>

# Planning Support Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$207,700	\$224,400
Employee Benefits	\$41,000	\$41,300
Retirement Benefits	\$18,000	\$19,400
<b>Total Personnel Services:</b>	<b>\$266,700</b>	<b>\$285,100</b>
Contractual Services		
Non Professional Services	\$10,000	\$10,000
<b>Total Contractual Services:</b>	<b>\$10,000</b>	<b>\$10,000</b>
Membership and Development		
Membership and Development	\$11,820	\$11,820
<b>Total Membership and Development:</b>	<b>\$11,820</b>	<b>\$11,820</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$2,225	\$2,225
Material > 1 Year <\$5,000	\$1,000	\$1,000
Other Expenses	\$4,800	\$4,800
<b>Total Supplies, Materials and Other:</b>	<b>\$8,025</b>	<b>\$8,025</b>
<b>Total Expense Objects:</b>	<b>\$296,545</b>	<b>\$314,945</b>

# Current Planning Services



**Amy Stonich**  
Assistant Director of Community Development

The Current Planning Program is responsible for managing development applications for compliance with appropriate regulations and policies. Planners review and process applications for discretionary approvals pertaining to planned development permits, conditional use permits, variances, subdivisions, design review, and other precise development plans.

## Current Planning Services Accomplishments and Goals

### 2021-2023 Accomplishments

Maintained the Emergency Temporary Outdoor Operating Permit online to expand commercial activities during COVID-19 until the Governor’s order was revised.

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.

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.

Facilitated the review, permitting, and construction of approved development projects (citywide) with other City departments and monitored conditions of approval.

### 2023-2025 Goals

Facilitate the review, permitting and construction of approved projects with other City Departments, including the development of the Meadows (school site).

Continue to provide excellent customer service assisting the public, businesses, and the development community with land use and zoning matters.

Review and analyze entitlement applications in accordance with the timetable established in the Government Code and present recommendations to the Planning Commission and City Council.

Implement online submittal, plan check, and permit issuance option for all types of projects.

Create and maintain an inspection daily schedule available to be reviewed online by public.

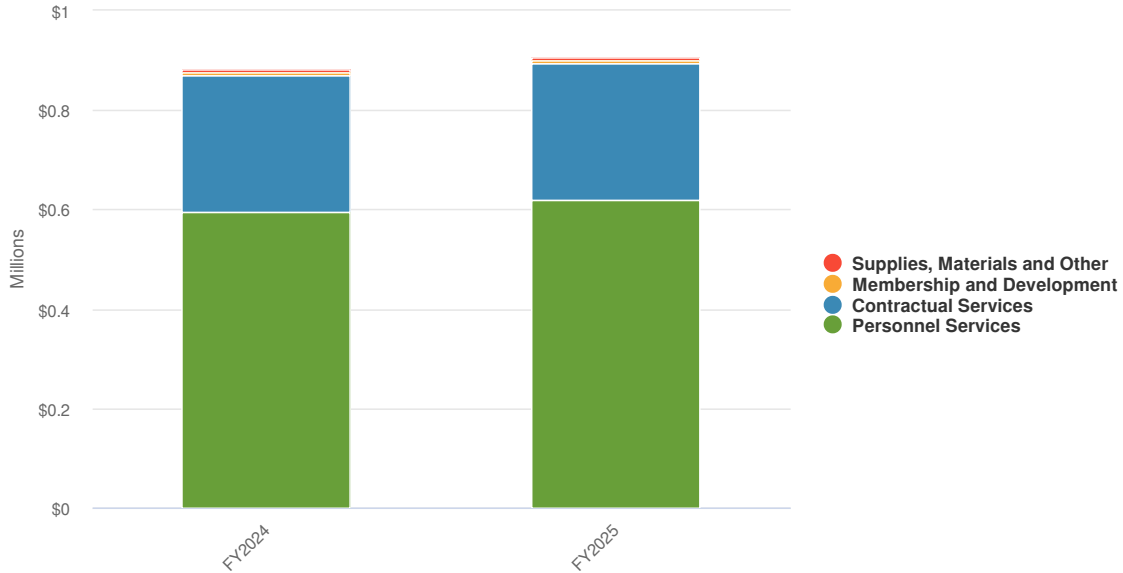
## Current Planning Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$883,458	\$907,658
Personnel Services	\$594,700	\$618,900
Contractual Services	\$275,000	\$275,000
Membership and Development	\$7,008	\$7,008
Supplies, Materials and Other	\$6,750	\$6,750
<b>Total All Funds:</b>	<b>\$883,458</b>	<b>\$907,658</b>



# Current Planning Services Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$470,900	\$492,400
Employee Benefits	\$78,200	\$78,600
Retirement Benefits	\$45,600	\$47,900
<b>Total Personnel Services:</b>	<b>\$594,700</b>	<b>\$618,900</b>
Contractual Services		
Professional Services	\$275,000	\$275,000
<b>Total Contractual Services:</b>	<b>\$275,000</b>	<b>\$275,000</b>
Membership and Development		
Membership and Development	\$7,008	\$7,008
<b>Total Membership and Development:</b>	<b>\$7,008</b>	<b>\$7,008</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$5,435	\$5,435
Material > 1 Year <\$5,000	\$500	\$500
Other Expenses	\$815	\$815
<b>Total Supplies, Materials and Other:</b>	<b>\$6,750</b>	<b>\$6,750</b>
<b>Total Expense Objects:</b>	<b>\$883,458</b>	<b>\$907,658</b>

# Advanced Planning Services



**Gayle Ackerman**  
Director of Community Development

The Advanced Planning program is responsible for forward and long range planning, special projects, environmental analysis and review, community development, and housing. Advanced Planning processes, General Plan Amendments as needed for certain development projects, and zoning matters. General Plan Element updates are also processed as required by state and federal law. Advanced Planning works with regional agencies, such as the Air Quality Management District (AQMD), the Southern California Association of Governments (SCAG), the Center for Demographic Research, and the Orange County Council of Governments (OCCOG) on regional planning, demographic and socioeconomic issues. This program also oversees and conducts all environmental reviews and clearances.

## Advanced Planning Services Accomplishments and Goals

### 2021-2023 Accomplishments

Successfully prepared the Housing Element Update for City Council adoption and HCD certification (February 24, 2023). As part of the General Plan 2040 implementation, initiated, conducted outreach, and prepared the required Zoning Code Amendment for mixed-use development which was adopted by City Council on August 16, 2022, and went into effect on October 15, 2022.

In accordance with state law, staff drafted and City Council adopted ordinances for reasonable accommodation, urban lot split (SB 9), Objective Design Standards (SB 35), and the City's Local CEQA Update.

Updated the Accessory Dwelling Unit ("ADU") Ordinance in accordance with state law and issued permits for 13 new ADUs.

Completed multiple surveys, including but not limited to the Housing Inventory Survey and Unit Survey and the Housing Element Annual Report and General Plan Annual Report.

Completed a comprehensive update of the Safety Element of the General Plan and the City Council adopted on April 5, 2022

### 2023-2025 Goals

Update the Policies and Standards update to ensure the noise standards are consistent with the General Plan.

Develop policies and programs to promote energy efficiency and reduce greenhouse gas emissions as part of the Sustainability Implementation Program to implement actions in the General Plan.

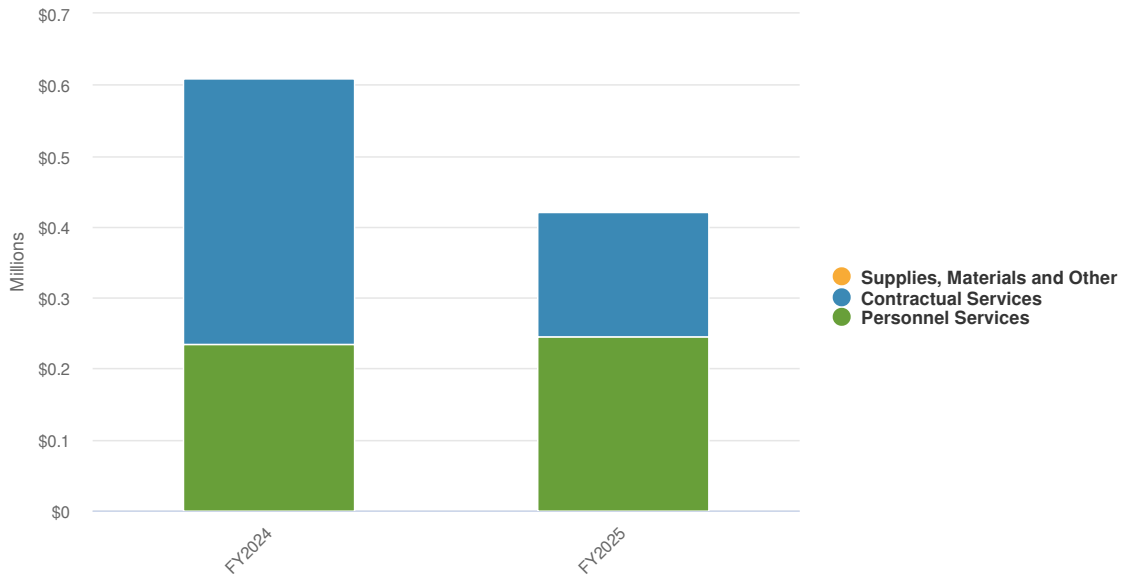
Develop and implement a Local Hazard Mitigation Plan to identify risks and vulnerabilities associated with natural disasters, and to develop long-term strategies for protecting people and property from future hazards.

## Advanced Planning Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$610,300	\$421,200
Personnel Services	\$234,900	\$245,800
Contractual Services	\$375,000	\$175,000
Supplies, Materials and Other	\$400	\$400
<b>Total All Funds:</b>	<b>\$610,300</b>	<b>\$421,200</b>

# Advanced Planning Services Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$184,600	\$193,900
Employee Benefits	\$28,800	\$29,300
Retirement Benefits	\$21,500	\$22,600
<b>Total Personnel Services:</b>	<b>\$234,900</b>	<b>\$245,800</b>
Contractual Services		
Professional Services	\$375,000	\$175,000
<b>Total Contractual Services:</b>	<b>\$375,000</b>	<b>\$175,000</b>
Supplies, Materials and Other		
Other Expenses	\$400	\$400
<b>Total Supplies, Materials and Other:</b>	<b>\$400</b>	<b>\$400</b>
<b>Total Expense Objects:</b>	<b>\$610,300</b>	<b>\$421,200</b>

# Building and Safety Services



**Amy Stonich**  
Assistant Director of Community Development

The Building and Safety Services program is responsible for the review of building plans, issuance of building permits, inspection of structures, and investigation of complaints relating to building code violations. Plan review includes new construction, additions, remodeling and tenant improvements for both commercial and residential construction. This program also determines occupancy classification for new buildings and for changes in existing buildings, and enforces Title 24 (State Amendments to Uniform Code) as it relates to disabled access requirements and energy.

## Building and Safety Services Accomplishments and Goals

### 2021-2023 Accomplishments

Completed updates for adoption of the 2022 California Building Standards Code.

Processed, plan checked, and issued permits for 2,256 building permits (citywide); performed 17,728 inspections (7/1/22-4/30/23); and issued 310 new construction permits which included new homes for the remaining Opportunities Study Area and the Meadows (formerly Nakase).

Performed oversight of stormwater compliance - Provided quarterly water quality trainings for inspectors and performed inspections and monitoring of construction sites citywide.

Created educational handout for construction site stormwater quality management to help enforcing best management practices on small construction sites.

### 2023-2025 Goals

Provide timely customer service to the public and development community for the review of building plans and inspections and enhance services utilizing the City's technology.

Configure and implement online submittal option and permitting to the fullest extent, including solar online permits.

Implement electronic plan check option for all types of projects.

Update electronic version of daily inspection schedule available to be reviewed by public online.

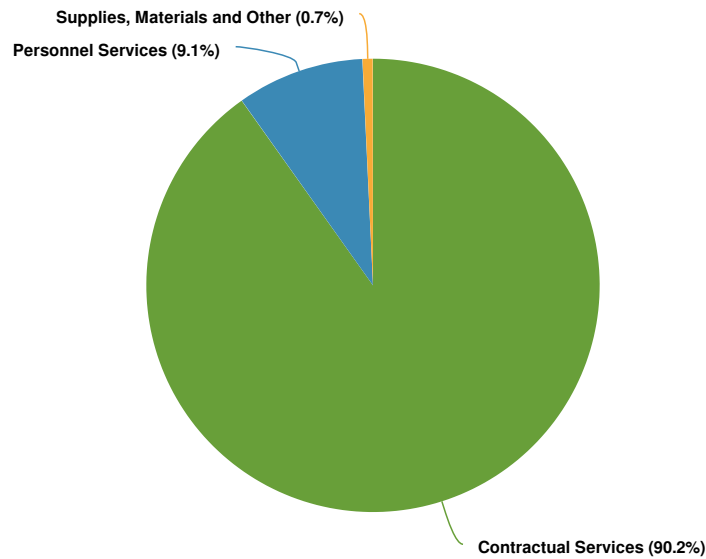
Ensure preparation and implementation of post emergency building inspections.

## Building and Safety Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
Personnel Services	\$115,200	\$121,400
Contractual Services	\$1,200,000	\$1,200,000
Supplies, Materials and Other	\$9,860	\$9,860
<b>Total General Fund:</b>	<b>\$1,325,060</b>	<b>\$1,331,260</b>
Special Revenue		
Certified Access Specialist CASP		
Contractual Services	\$5,000	\$5,000
<b>Total Certified Access Specialist CASP:</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Total Special Revenue:</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Total All Funds:</b>	<b>\$1,330,060</b>	<b>\$1,336,260</b>

# Building and Safety Services Program Summary

## Budgeted Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$90,100	\$95,700
Employee Benefits	\$14,600	\$14,600
Retirement Benefits	\$10,500	\$11,100
<b>Total Personnel Services:</b>	<b>\$115,200</b>	<b>\$121,400</b>
Contractual Services		
Professional Services	\$1,205,000	\$1,205,000
<b>Total Contractual Services:</b>	<b>\$1,205,000</b>	<b>\$1,205,000</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$2,500	\$2,500
Material > 1 Year <\$5,000	\$5,300	\$5,300
Other Expenses	\$2,060	\$2,060
<b>Total Supplies, Materials and Other:</b>	<b>\$9,860</b>	<b>\$9,860</b>
<b>Total Expense Objects:</b>	<b>\$1,330,060</b>	<b>\$1,336,260</b>

# Community Preservation



**Darrell Hill**  
Code Enforcement Supervisor

The Community Preservation program is responsible for the enforcement of the City's municipal code including zoning regulations and codes including property maintenance, signage, nonconforming uses and structures. The Code Enforcement officers respond to citizen complaints and pursue resolution to violations that are observed in the field.

## Community Preservation Accomplishments and Goals

### 2021-2023 Accomplishments

Awarded the 2022 American Planning Association Award of Merit for Advancing Diversity and Social Change for the Neighborhood Improvement Project in southwest Lake Forest

Managed code enforcement cases using a consistent, comprehensive, and education-based approach, protecting public health, safety, aesthetics, and property values. In 2022, code enforcement officers successfully resolved a total of 770 code enforcement cases.

Provided quarterly updates to the Planning Commission on code enforcement cases.

Successfully obtained court orders and closed all illegal marijuana dispensaries.

Initiated and City Council adopted a nuisance abatement ordinance (in effect February 16, 2023) which updated the City's municipal Code to better equip the City to enforce against code violators in an agile and effective manner.

### 2023-2025 Goals

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.

Implement a new citywide Community Preservation Program to assist residents in need who may be unable to address code violations, deteriorated property, and neglected maintenance.

Design and launch a volunteer Landscape Program to provide landscaping and other basic maintenance services to low-income residents.

Enforce termination of illegal businesses and ensure closure within 30 days.

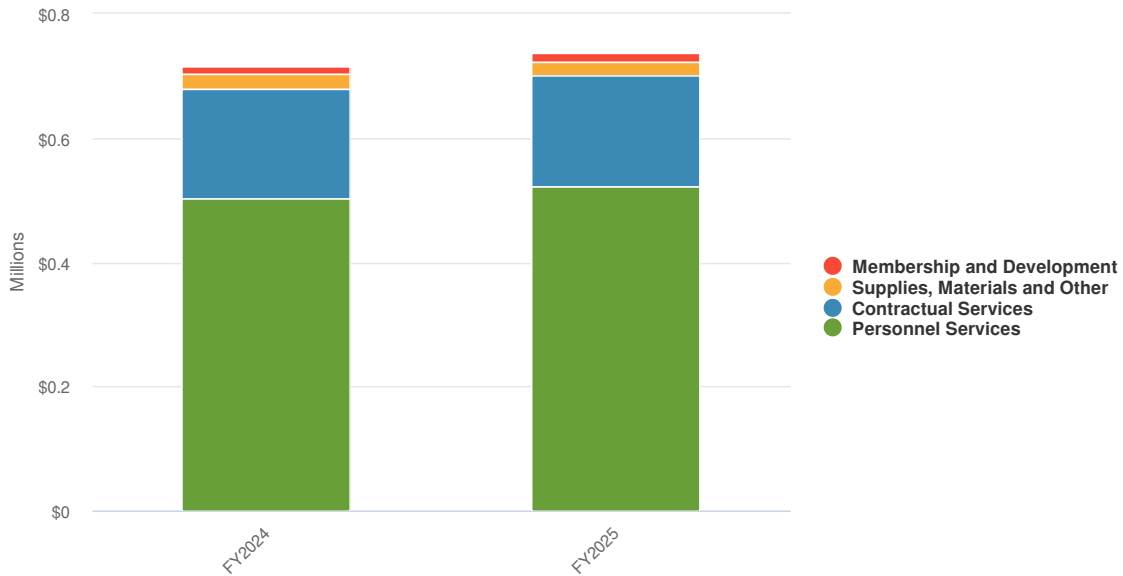
Initiate and adopt code amendments to ensure property maintenance is enforceable.

## Community Preservation Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$714,631	\$735,981
Personnel Services	\$501,700	\$522,600
Contractual Services	\$177,700	\$177,700
Membership and Development	\$12,250	\$12,700
Supplies, Materials and Other	\$22,981	\$22,981
<b>Total All Funds:</b>	<b>\$714,631</b>	<b>\$735,981</b>

# Community Preservation Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$391,000	\$409,700
Employee Benefits	\$75,600	\$76,100
Retirement Benefits	\$35,100	\$36,800
<b>Total Personnel Services:</b>	<b>\$501,700</b>	<b>\$522,600</b>
Contractual Services		
Professional Services	\$175,000	\$175,000
Utilities and Utility Services	\$2,700	\$2,700
<b>Total Contractual Services:</b>	<b>\$177,700</b>	<b>\$177,700</b>
Membership and Development		
Membership and Development	\$12,250	\$12,700
<b>Total Membership and Development:</b>	<b>\$12,250</b>	<b>\$12,700</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$17,600	\$17,600
Material > 1 Year <\$5,000	\$1,600	\$1,600
Other Expenses	\$3,781	\$3,781
<b>Total Supplies, Materials and Other:</b>	<b>\$22,981</b>	<b>\$22,981</b>
<b>Total Expense Objects:</b>	<b>\$714,631</b>	<b>\$735,981</b>

This page left blank intentionally.





# Engineering and Inspection

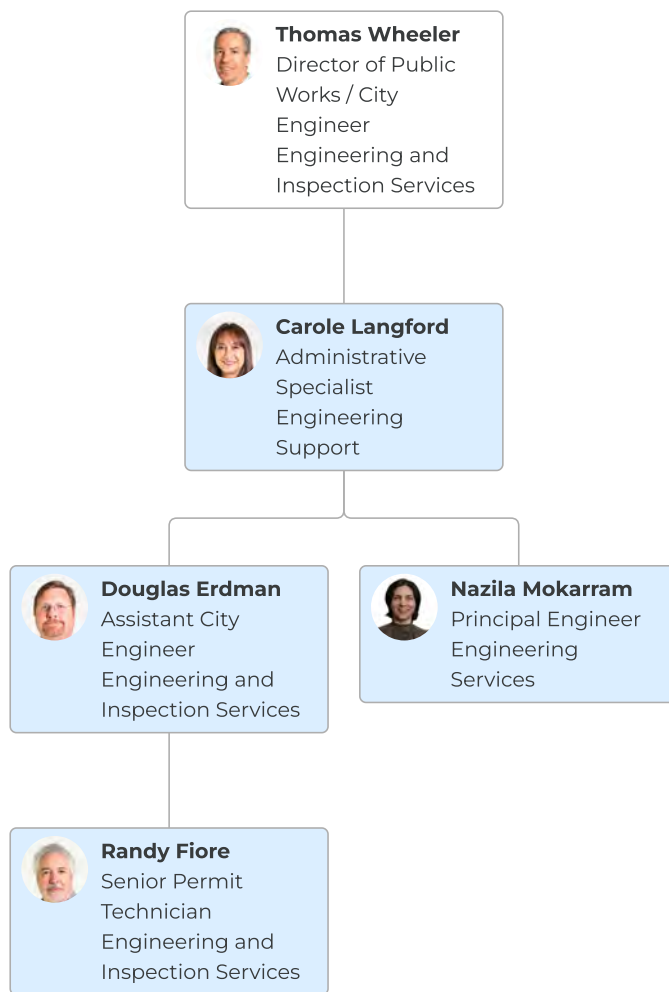


**Thomas Wheeler**  
Director of Public Works/ City Engineer

Public Works Engineering and Inspection operates and supports the following Programs:

- Engineering Support
- Engineering Services
- Inspection Services

## Engineering and Inspection Organizational Chart

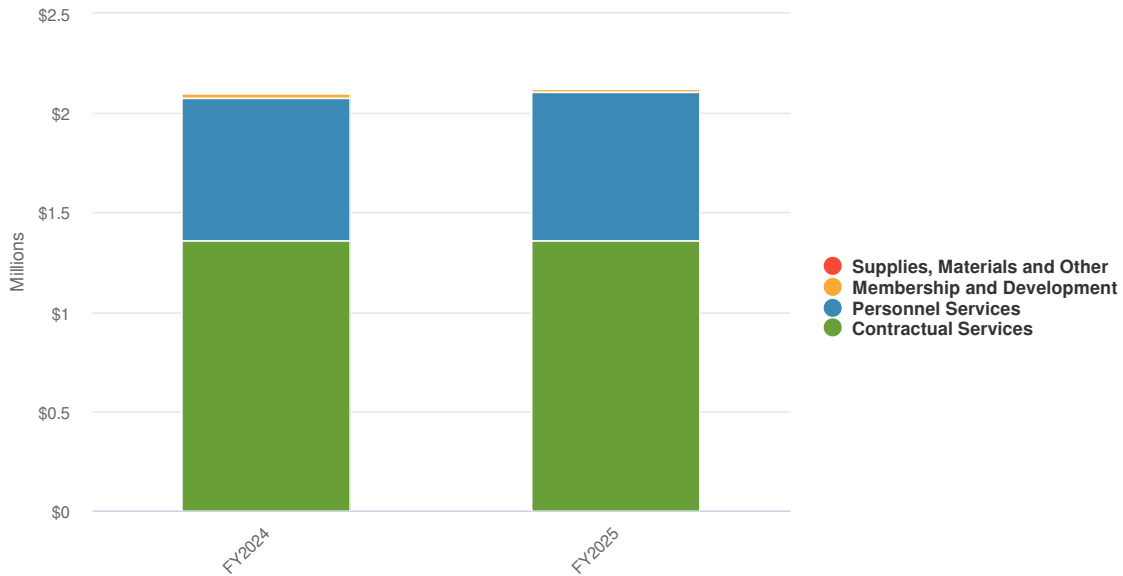


## Engineering and Inspection Expenditures by Program

Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Planning, Engineering, Building and Safety		
Engineering Support	\$300,000	\$309,600
Engineering Services	\$556,230	\$563,580
Inspection Services	\$1,245,600	\$1,255,900
<b>Total Planning, Engineering, Building and Safety:</b>	<b>\$2,101,830</b>	<b>\$2,129,080</b>
<b>Total Expenditures:</b>	<b>\$2,101,830</b>	<b>\$2,129,080</b>

# Engineering and Inspection Expenditures by Category

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$562,300	\$589,400
Employee Benefits	\$94,700	\$95,400
Retirement Benefits	\$60,500	\$63,600
<b>Total Personnel Services:</b>	<b>\$717,500</b>	<b>\$748,400</b>
Contractual Services		
Professional Services	\$1,357,000	\$1,357,000
Software and Digital Products	\$2,600	\$2,600
<b>Total Contractual Services:</b>	<b>\$1,359,600</b>	<b>\$1,359,600</b>
Membership and Development		
Membership and Development	\$19,500	\$15,850
<b>Total Membership and Development:</b>	<b>\$19,500</b>	<b>\$15,850</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$3,230	\$3,230
Material > 1 Year <\$5,000	\$600	\$600
Other Expenses	\$1,400	\$1,400
<b>Total Supplies, Materials and Other:</b>	<b>\$5,230</b>	<b>\$5,230</b>
<b>Total Expense Objects:</b>	<b>\$2,101,830</b>	<b>\$2,129,080</b>

# Engineering Support



**Thomas Wheeler**  
Director of Public Works / City Engineer

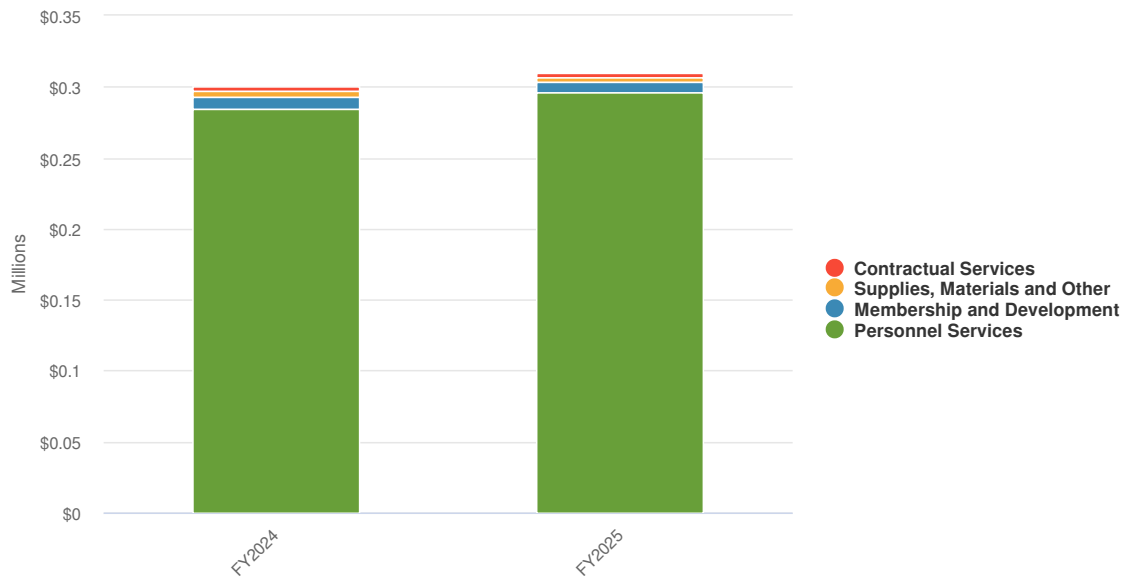
Engineering Support provides responsibility for administration of the Public Works Department and its associated programs. This program provides administrative support to all personnel, as well as general leadership for the Department, its goals, and its responsibilities. It provides representation for the City at regional governmental agencies such as the Orange County Transportation Authority (OCTA) and Transportation Corridor Agencies (TCA), and in professional organizations, such as the American Public Works Association and the American Society of Civil Engineers. Development of major capital projects, including concept planning, grant funding applications, budget development and monitoring, and project coordination are also handled by this program.

## Engineering Support Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$300,000	\$309,600
Personnel Services	\$284,700	\$296,300
Contractual Services	\$2,600	\$2,600
Membership and Development	\$8,650	\$6,650
Supplies, Materials and Other	\$4,050	\$4,050
<b>Total All Funds:</b>	<b>\$300,000</b>	<b>\$309,600</b>

# Engineering Support Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$225,200	\$235,400
Employee Benefits	\$35,200	\$35,400
Retirement Benefits	\$24,300	\$25,500
<b>Total Personnel Services:</b>	<b>\$284,700</b>	<b>\$296,300</b>
Contractual Services		
Software and Digital Products	\$2,600	\$2,600
<b>Total Contractual Services:</b>	<b>\$2,600</b>	<b>\$2,600</b>
Membership and Development		
Membership and Development	\$8,650	\$6,650
<b>Total Membership and Development:</b>	<b>\$8,650</b>	<b>\$6,650</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$2,650	\$2,650
Material > 1 Year <\$5,000	\$200	\$200
Other Expenses	\$1,200	\$1,200
<b>Total Supplies, Materials and Other:</b>	<b>\$4,050</b>	<b>\$4,050</b>
<b>Total Expense Objects:</b>	<b>\$300,000</b>	<b>\$309,600</b>

# Engineering Services



**Doug Erdman**  
Engineering Services Manager

This program is responsible for the development and construction of projects in the Capital Improvement Program (CIP), including but not limited to park improvements, traffic improvements, slurry seal, concrete, arterial resurfacing, and the biennial update of the Pavement Management Program as required by Measure M. Processing right-of-way acquisitions and updating the City's Pavement Management System are additional responsibilities of this program. It also serves as the staff liaison between the City and other agencies for multijurisdictional and externally controlled construction projects as well as the management of consultants working on designs, construction management, and inspections of Capital Improvement Projects.

## Engineering Services Accomplishments and Goals

### 2021-2023 Accomplishments

Maintained a Pavement Condition Index of 77 for 2023.

Completed 31 of 67 CIP Projects.

Completed the Neighborhood Parks Renovation projects for Borrego Overlook, Rancho Serrano, Regency, Sundowner and Vintage Parks.

Completed the Slurry Seal for Zone F (Foothill Ranch).

Completed the Bake Parkway/Baffin Bay Median project.

### 2023-2025 Goals

Maintain a Pavement Condition Index rating of 75 or higher.

Complete New and Carryover CIP Projects

Complete the arterial resurfacing on Trabuco Road from Bake to Peachwood and on El Toro Road from Jeronimo to Trabuco.

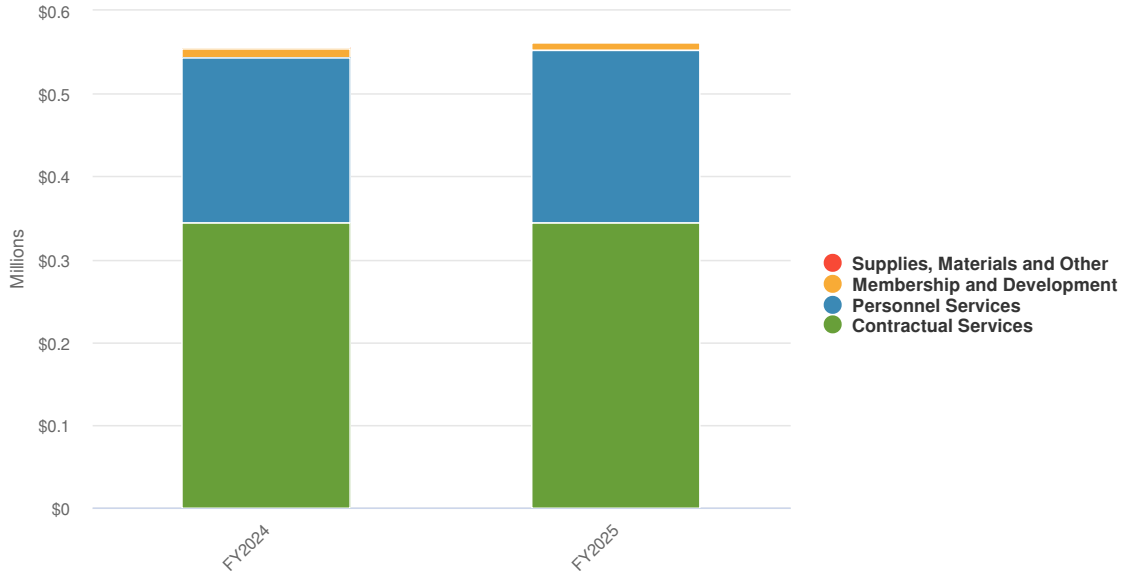
Complete the Meadows Traffic Mitigation Program Intersection Improvements at Bake Parkway and Toledo Way.

## Engineering Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
Personnel Services	\$199,200	\$208,200
Contractual Services	\$345,000	\$345,000
Membership and Development	\$10,850	\$9,200
Supplies, Materials and Other	\$1,180	\$1,180
<b>Total General Fund:</b>	<b>\$556,230</b>	<b>\$563,580</b>
<b>Total All Funds:</b>	<b>\$556,230</b>	<b>\$563,580</b>

# Engineering Services Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$159,100	\$167,100
Employee Benefits	\$24,600	\$24,800
Retirement Benefits	\$15,500	\$16,300
<b>Total Personnel Services:</b>	<b>\$199,200</b>	<b>\$208,200</b>
Contractual Services		
Professional Services	\$345,000	\$345,000
<b>Total Contractual Services:</b>	<b>\$345,000</b>	<b>\$345,000</b>
Membership and Development		
Membership and Development	\$10,850	\$9,200
<b>Total Membership and Development:</b>	<b>\$10,850</b>	<b>\$9,200</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$580	\$580
Material > 1 Year <\$5,000	\$400	\$400
Other Expenses	\$200	\$200
<b>Total Supplies, Materials and Other:</b>	<b>\$1,180</b>	<b>\$1,180</b>
<b>Total Expense Objects:</b>	<b>\$556,230</b>	<b>\$563,580</b>

# Inspection Services



**Doug Erdman**  
Engineering Services Manager

This program reviews private development proposals, drainage plans, street improvement plans, grading plans, geotechnical reports, and landscape plans for conformance with all codes and ordinances adopted by the City or mandated by the State, as well as coordinates appropriate review by other agencies. The program also reviews and administers developer bonds and agreements, encroachment, grading, and transportation permitting. The approval of tract maps, parcel maps, lot line adjustments, easements, and certificates of correction is also conducted by this program. In addition, this program provides inspection services for grading, development projects, encroachment permits, and haul routes permit applications, to ensure compliance with City-approved plans, specifications, and regulations, including all grading activities and the construction of roads, bridges, storm drains, traffic systems, landscape improvement projects, and commercial and residential development projects. This program is supported by fees charged to developers, property owners, and utilities. This program also provides inspection services for special projects such as utility related emergency repairs and water quality violations on an as-needed basis.

## Inspection Services Accomplishments and Goals

### 2021-2023 Accomplishments

- Exceeded Goal of 90% plan review within 10 Days.
- Provided high quality inspection services for developments within the city.
- Completed and closed out inspections at the developments of Iron Ridge (Landsea), Serrano Summit (Lennar), and Teresina (Shea).

### 2023-2025 Goals

- Continue to meet/exceed goal of 90% plan review within 10 days.
- Continue to provide quality inspection services for developments within the city.
- Continue inspections at Portola Oaks (Baldwin) and the Meadows (Toll Brothers Nakase) properties as they are completed and closed out. and at other development projects in the city.

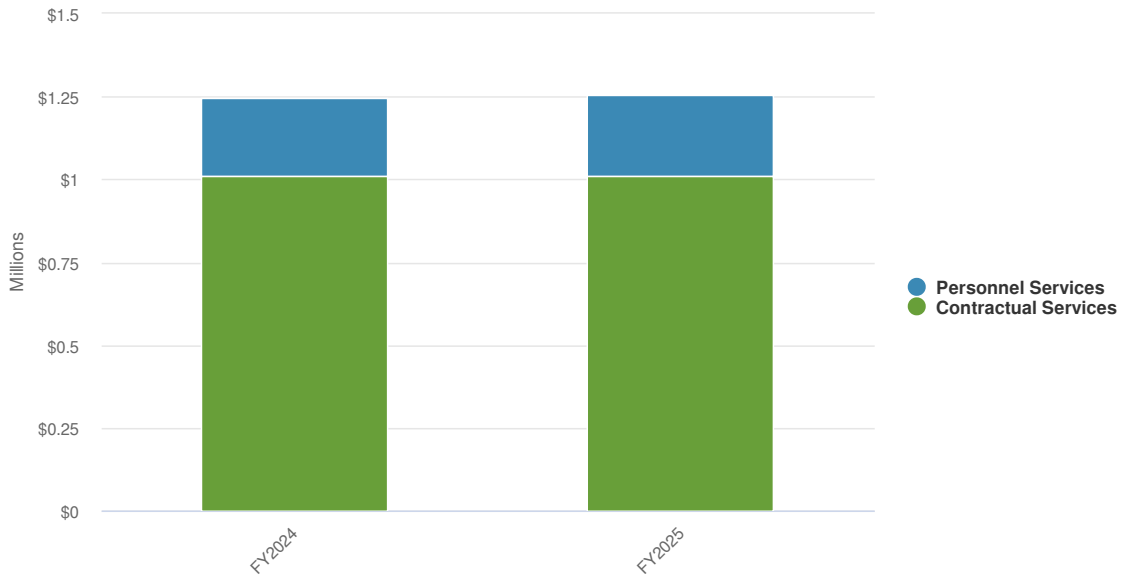
## Inspection Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$1,245,600	\$1,255,900
Personnel Services	\$233,600	\$243,900
Contractual Services	\$1,012,000	\$1,012,000
<b>Total All Funds:</b>	<b>\$1,245,600</b>	<b>\$1,255,900</b>



# Inspection Services Program Summary

## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$178,000	\$186,900
Employee Benefits	\$34,900	\$35,200
Retirement Benefits	\$20,700	\$21,800
<b>Total Personnel Services:</b>	<b>\$233,600</b>	<b>\$243,900</b>
Contractual Services		
Professional Services	\$1,012,000	\$1,012,000
<b>Total Contractual Services:</b>	<b>\$1,012,000</b>	<b>\$1,012,000</b>
<b>Total Expense Objects:</b>	<b>\$1,245,600</b>	<b>\$1,255,900</b>

This page left blank intentionally.

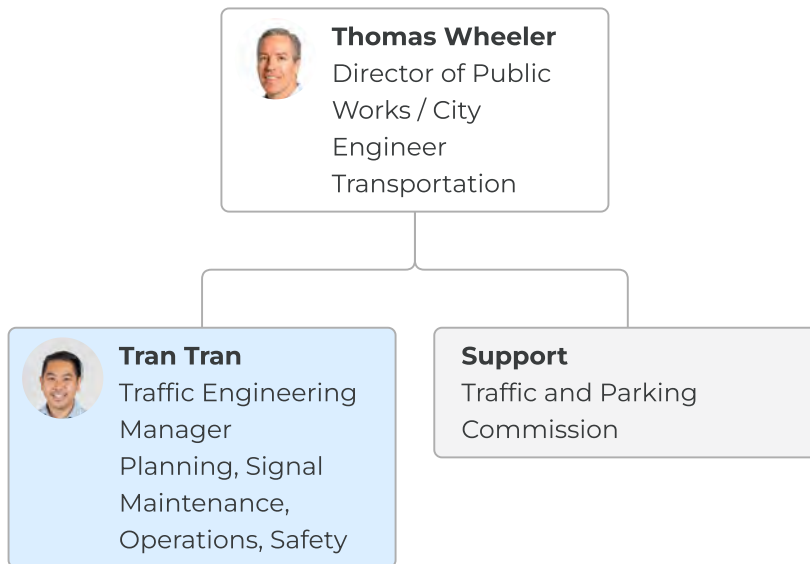
# Transportation



**Thomas Wheeler**  
Director of Public Works / City Engineer

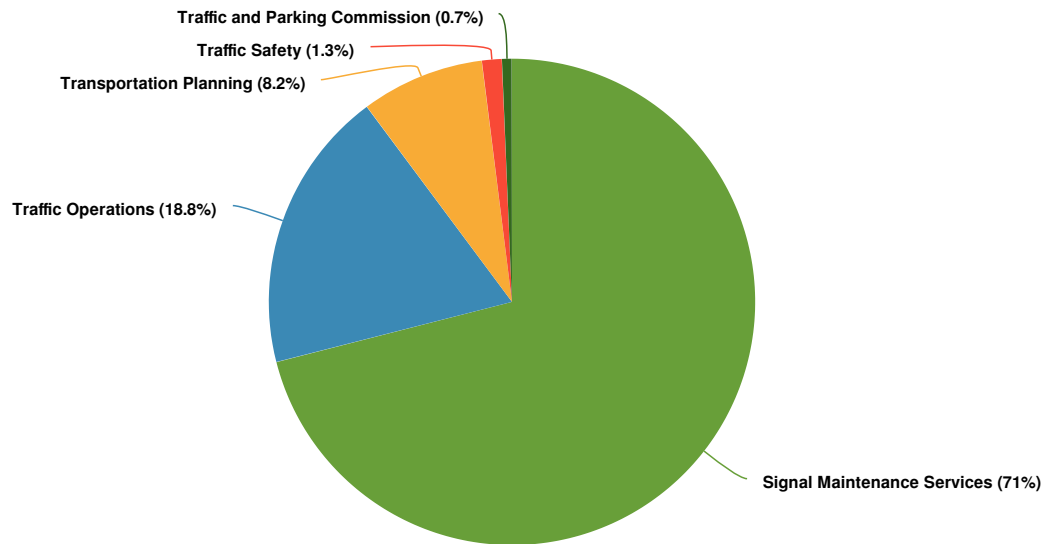
The Transportation program area includes 4 programs encompassing the transportation functions of a city. They include transportation planning, signal maintenance services, traffic operations, and traffic safety.

## Transportation Organizational Chart



# Transportation by Program

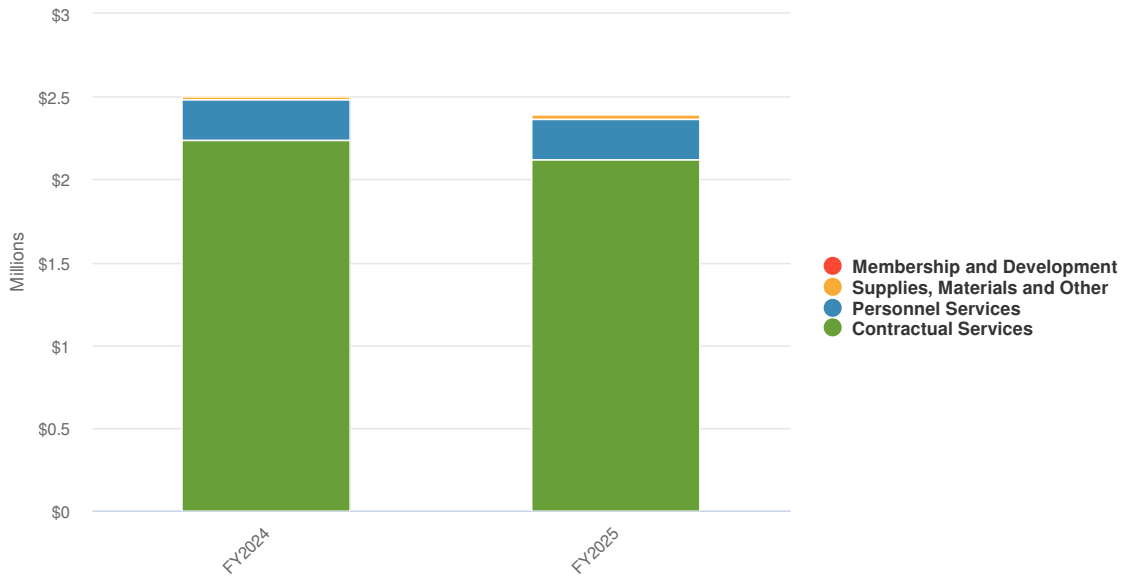
## Budgeted Expenditures by Program



Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Legislative		
Traffic and Parking Commission	\$15,680	\$15,680
<b>Total Legislative:</b>	<b>\$15,680</b>	<b>\$15,680</b>
Transportation		
Transportation Planning	\$355,300	\$196,800
Signal Maintenance Services	\$1,663,300	\$1,705,100
Traffic Operations	\$444,950	\$451,150
Traffic Safety	\$30,500	\$32,000
<b>Total Transportation:</b>	<b>\$2,494,050</b>	<b>\$2,385,050</b>
<b>Total Expenditures:</b>	<b>\$2,509,730</b>	<b>\$2,400,730</b>

# Transportation by Category

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services	\$236,080	\$246,780
Contractual Services	\$2,243,000	\$2,123,000
Membership and Development	\$9,100	\$9,400
Supplies, Materials and Other	\$21,550	\$21,550
<b>Total Expense Objects:</b>	<b>\$2,509,730</b>	<b>\$2,400,730</b>

# Transportation Planning



**Tran Tran**  
Traffic Engineering Manager

The Transportation Planning program reviews and makes recommendations on public and private development plans to ensure their consistency with sound transportation planning and traffic engineering principles. These activities include the review of environmental documents prepared by adjacent communities to assess potential transportation impacts on the City. Transportation Planning also prepares applications for all applicable grant programs. In addition, this program helps coordinate transportation planning on a regional scale with other agencies; provides technical support and analysis for the transportation studies and transportation-related issues associated with the development of the City's General Plan; monitors activities of the Orange County Transportation Authority (OCTA), attends monthly Technical Advisory Committee (TAC) meetings, and participates in other special technical advisory groups and conducts special studies as directed by City Council.

## Transportation Planning Accomplishments and Goals

### 2021-2023 Accomplishments

Implemented two phases of Accessible Pedestrian Signal Systems Projects that improve accessibility at six intersections.

Implemented a bike lane gap closure on Glenn Ranch Road connecting El Toro Road to Portola Parkway by adding an on-street bike lane in each direction.

Reviewed and assisted warehouse development projects within the City by establishing appropriate projects features to mitigate traffic safety concerns.

Staff participates in OCTA special technical advisory groups: OC Loops (Bicycle Master Plan and Strategies), Alternative Communications Project (new traffic signal communication technology within remote areas), E-Bike Coordination Meetings, Transit Supportive Design Guidelines, South Orange County Multimodal Transportation Study, and many others to assist with regional planning that will ultimately assist with local transportation planning.

### 2023-2025 Goals

Balance public and private development from a traffic perspective and meet the strategic goal of a livable city that is well-planned, attractive, and safe.

Perform local traffic operation improvement study to optimize intersection efficiency.

Review and assist with redevelopment in the City by performing a heavy vehicle impact study.

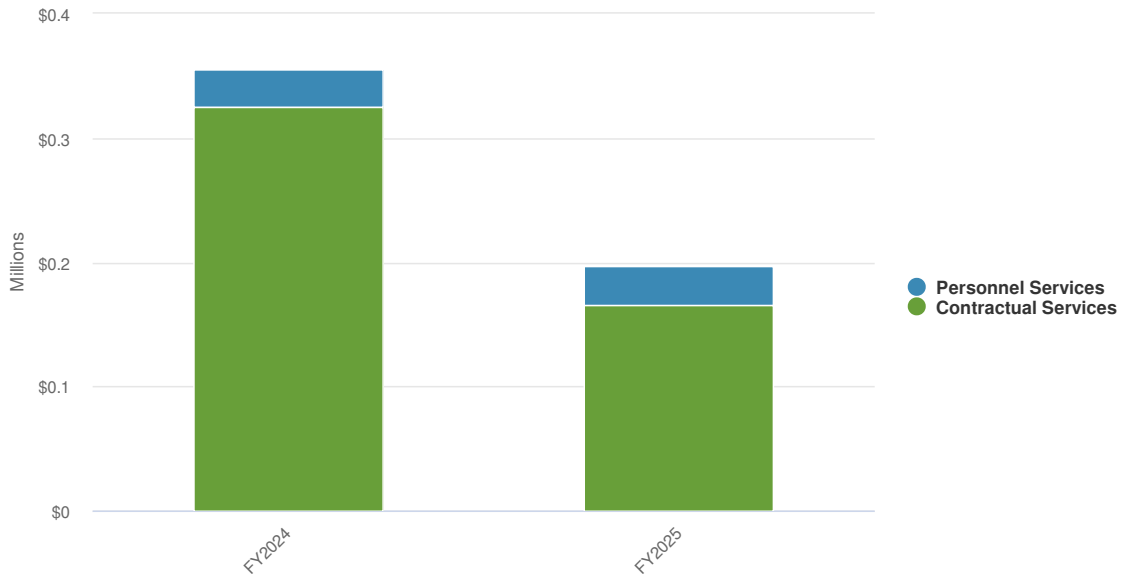
Implement developer funded traffic mitigation projects (i.e. Lake Forest Transportation Mitigation Program, Foothill Circulation Phasing Plan, and The Meadows Development Agreement) to help improve overall traffic flow and operations throughout the City.

## Transportation Planning Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
Personnel Services	\$30,300	\$31,800
Contractual Services	\$245,000	\$85,000
<b>Total General Fund:</b>	<b>\$275,300</b>	<b>\$116,800</b>
Capital Improvements		
Lake Forest Traffic Mitigation		
Contractual Services	\$80,000	\$80,000
<b>Total Lake Forest Traffic Mitigation:</b>	<b>\$80,000</b>	<b>\$80,000</b>
<b>Total Capital Improvements:</b>	<b>\$80,000</b>	<b>\$80,000</b>
<b>Total All Funds:</b>	<b>\$355,300</b>	<b>\$196,800</b>

# Transportation Planning Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$23,600	\$24,800
Employee Benefits	\$3,800	\$3,900
Retirement Benefits	\$2,900	\$3,100
<b>Total Personnel Services:</b>	<b>\$30,300</b>	<b>\$31,800</b>
Contractual Services		
Professional Services	\$290,000	\$130,000
Non Professional Services	\$35,000	\$35,000
<b>Total Contractual Services:</b>	<b>\$325,000</b>	<b>\$165,000</b>
<b>Total Expense Objects:</b>	<b>\$355,300</b>	<b>\$196,800</b>

# Signal Maintenance Services



**Tran Tran**  
Traffic Engineering Manager

The Signal Maintenance Services program is responsible for coordinating and reviewing the annual operation, repair, and upgrade of traffic signal equipment, including the payment of monthly electricity service bills and the administration of routine and extraordinary maintenance service contracts. This program also monitors annual operation and repair of traffic signal equipment provided through joint-agency cooperative agreements.

## Signal Maintenance Services Accomplishments and Goals

### 2021-2023 Accomplishments

Updated the Traffic Signal Standard Plans and Specifications to provide uniformity of the City's signal infrastructure.

Completed the design for new traffic signal street name signs.

Awarded a new contract for Traffic Signal Maintenance Services to continue to provide preventative maintenance and general maintenance services to ensure the safe, efficient, and sustainable movement of people, cyclists, and vehicles.

Updated over 50% of the traffic signal's battery backup systems to provide extended traffic signal operations during emergency situations or black-outs.

### 2023-2025 Goals

Ensure pedestrians, bicyclists, and motorists travel as efficiently and safely as possible on the roadways by sufficiently maintaining the traffic signal infrastructure.

Implement a centralized traffic management center at City Hall to efficiently and effectively manage traffic signals.

Improve the traffic signal system communication network by replacing outdated copper technology with new fiber-optic technology to address traffic signal reliability and responsiveness to the centralized traffic management center.

Update the City's traffic signal roadway lights to a more energy efficient LED light fixture.

Complete the implementation of the new traffic signal street name signs (known as reflectorized street name signs).

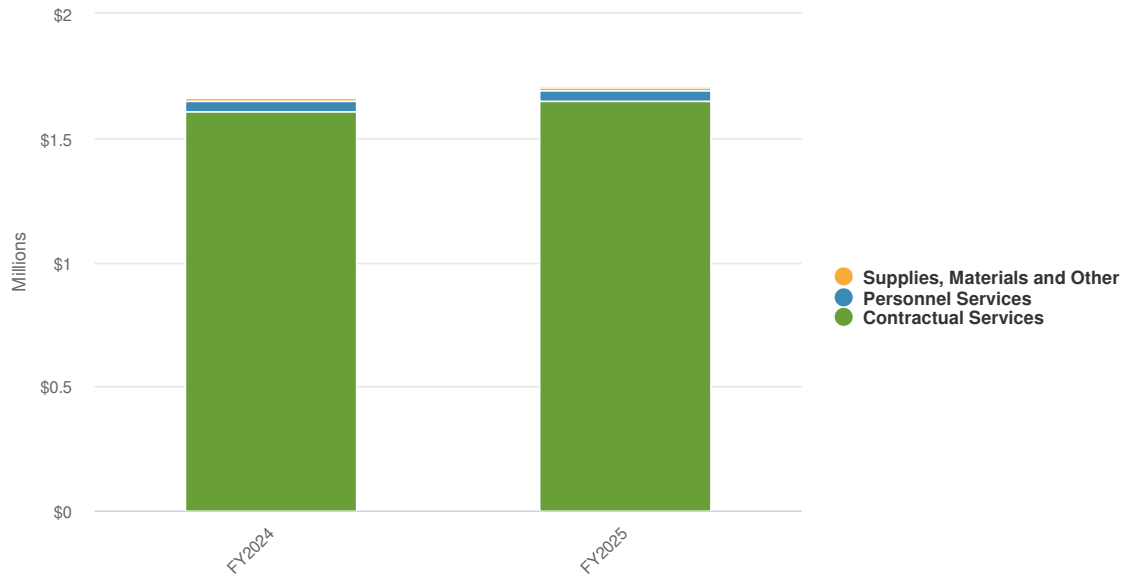
## Signal Maintenance Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
Personnel Services	\$40,300	\$42,100
Contractual Services	\$1,008,000	\$1,048,000
Supplies, Materials and Other	\$15,000	\$15,000
<b>Total General Fund:</b>	<b>\$1,063,300</b>	<b>\$1,105,100</b>
Special Revenue		
State Gas Tax HUTA		
Contractual Services	\$600,000	\$600,000
<b>Total State Gas Tax HUTA:</b>	<b>\$600,000</b>	<b>\$600,000</b>
<b>Total Special Revenue:</b>	<b>\$600,000</b>	<b>\$600,000</b>
<b>Total All Funds:</b>	<b>\$1,663,300</b>	<b>\$1,705,100</b>



# Signal Maintenance Services Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$31,400	\$33,000
Employee Benefits	\$5,000	\$5,000
Retirement Benefits	\$3,900	\$4,100
<b>Total Personnel Services:</b>	<b>\$40,300</b>	<b>\$42,100</b>
Contractual Services		
Governmental Agencies	\$18,000	\$18,000
Professional Services	\$660,000	\$660,000
Utilities and Utility Services	\$930,000	\$970,000
<b>Total Contractual Services:</b>	<b>\$1,608,000</b>	<b>\$1,648,000</b>
Supplies, Materials and Other		
Other Expenses	\$15,000	\$15,000
<b>Total Supplies, Materials and Other:</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>Total Expense Objects:</b>	<b>\$1,663,300</b>	<b>\$1,705,100</b>

This page left blank intentionally.



# Traffic Operations



**Tran Tran**  
Traffic Engineering Manager

This program plans, implements, and operates the citywide, regionally integrated traffic signal system. Traffic Operations monitors traffic flow patterns to determine the traffic control devices needed at signalized intersections, by using traffic volume counts, turn movements at critical intersections, pedestrian counts, and speed surveys. The implementation and management of the Traffic Signal Synchronization Project ("TSSP") falls within this program's purview. Traffic Operations also prepares and reviews unsignalized intersections to determine the need for new traffic signals and investigates and addresses citizen inquiries on circulation and traffic operation problems to identify and implement corrective measures. Reviewing and monitoring signing and striping, maintaining, or replacing traffic control devices, reviewing construction, detour, and striping plans for capital projects, and reviewing encroachment, parking, special event, and transportation permits to ensure compliance with adopted City standards and policies are all responsibilities of the Traffic Operations program.

## Traffic Operations Accomplishments and Goals

### 2021-2023 Accomplishments

Implemented a Traffic Management Center at City Hall. This will allow staff to address common traffic concerns remotely and efficiently.

Implemented six Accessible Pedestrian Signal Systems that improves the accessibility of City's signal system network.

Implemented two protected-permissive left turn phasing projects at Towne Centre Drive/Market Place and Rockfield Boulevard/Centre to efficiently manage the left turn demands.

### 2023-2025 Goals

Ensure pedestrian, bicyclists, and motorists travel as efficiently and safely as possible on the roadways by using traffic signal monitoring systems, synchronized traffic signals, and conducting traffic counts to measure traffic volume to improve traffic flow by reducing delays, stops, vehicle emissions, and number of traffic collisions.

Improve real-time traffic operations, responsiveness and safety measures by implementing hybrid (camera and radar) detection systems to further enhance the centralized traffic management center and provide a more reliable detection system to detect cyclists on the roadway.

Implement "defacto lanes" within the Capital Improvement Program projects that are widening the roadway to improve traffic flow for the through and right turn movements.

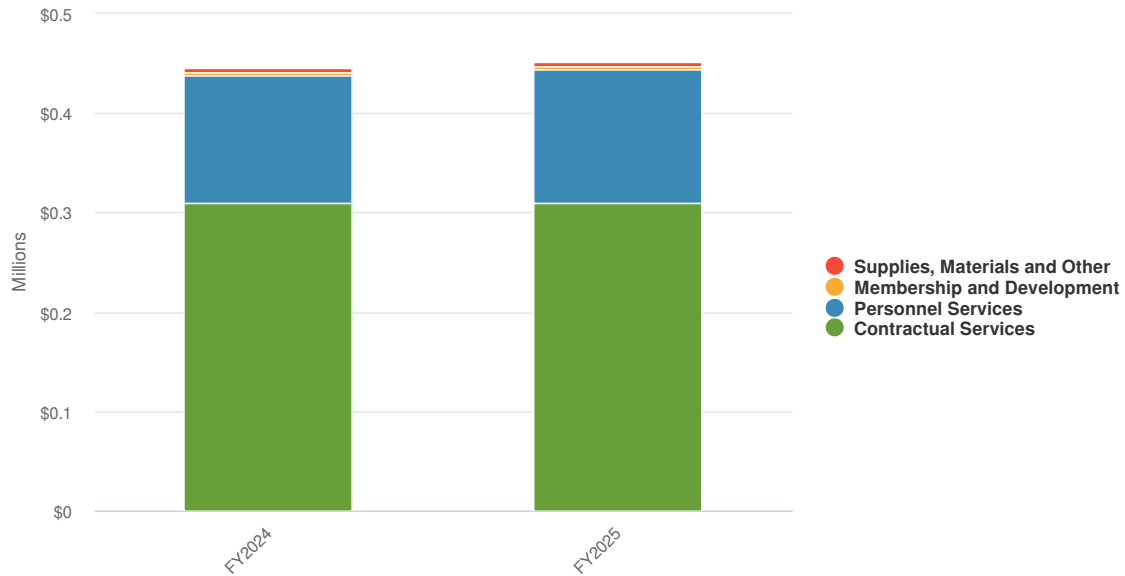
Implement striped on-street bike lanes along arterial roadways to promote safe and efficient movement of cyclists within our community.

# Traffic Operations Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
Personnel Services	\$77,000	\$80,600
Contractual Services	\$15,000	\$15,000
Membership and Development	\$4,100	\$4,400
Supplies, Materials and Other	\$3,350	\$3,350
<b>Total General Fund:</b>	<b>\$99,450</b>	<b>\$103,350</b>
Special Revenue		
State Gas Tax HUTA		
Personnel Services	\$50,500	\$52,800
Contractual Services	\$295,000	\$295,000
<b>Total State Gas Tax HUTA:</b>	<b>\$345,500</b>	<b>\$347,800</b>
<b>Total Special Revenue:</b>	<b>\$345,500</b>	<b>\$347,800</b>
<b>Total All Funds:</b>	<b>\$444,950</b>	<b>\$451,150</b>

# Traffic Operations Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$99,700	\$104,800
Employee Benefits	\$15,400	\$15,400
Retirement Benefits	\$12,400	\$13,200
<b>Total Personnel Services:</b>	<b>\$127,500</b>	<b>\$133,400</b>
Contractual Services		
Professional Services	\$295,000	\$295,000
Non Professional Services	\$15,000	\$15,000
<b>Total Contractual Services:</b>	<b>\$310,000</b>	<b>\$310,000</b>
Membership and Development		
Membership and Development	\$4,100	\$4,400
<b>Total Membership and Development:</b>	<b>\$4,100</b>	<b>\$4,400</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$3,150	\$3,150
Other Expenses	\$200	\$200
<b>Total Supplies, Materials and Other:</b>	<b>\$3,350</b>	<b>\$3,350</b>
<b>Total Expense Objects:</b>	<b>\$444,950</b>	<b>\$451,150</b>

# Traffic Safety



**Tran Tran**  
Traffic Engineering Manager

This program monitors and analyzes reported traffic accidents to identify possible accident patterns or trends and determines possible corrective measures or safety improvements to reduce accidents and improve roadway safety. This program also evaluates traffic counts, turn movement counts, radar surveys, parking studies and other field investigations for use in safety and other traffic analyses; investigates citizen requests for neighborhood traffic and other traffic safety issues; evaluates traffic circulation at various schools and/or bus stop locations; monitors the vehicular speeds at speed feedback sign locations; and responds to requests relating to vehicular, bicycle, pedestrian, and school crossing guard activities. The Traffic Safety program also provides an annual collision analysis, including accident trend analyses and recommended corrective measures, to the Traffic and Parking Commission.

## Traffic Safety Accomplishments and Goals

### 2021-2023 Accomplishments

City of Lake Forest is among the top safest traffic related cities in Orange County.

Completed Santiago Canyon Road Safety Improvement Project.

Conducted annual school reviews and implementation of crosswalk safety enhancements around school zones.

Completed annual citywide collision analysis review and implemented "all-red" clearance times for signalized intersections that were trending with possible red-light violations.

### 2023-2025 Goals

Implement traffic safety measures appropriate for the given condition.

Educate the public of traffic safety measures and enforce our public streets to maintain a family-friendly environment and a high-quality of life.

Encourage public to practice safe measures for traffic safety.

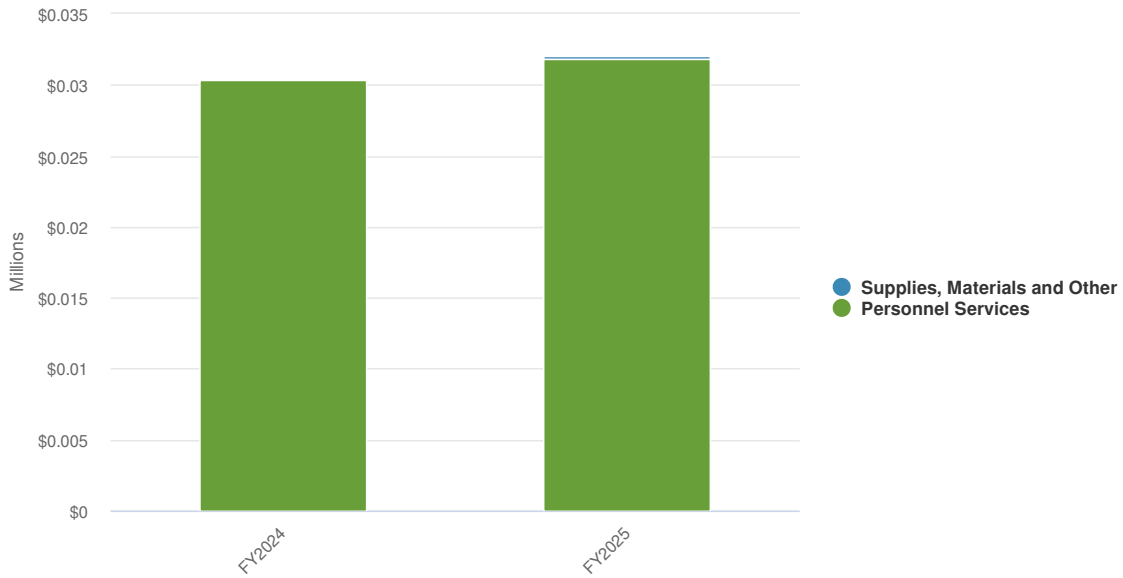
Evaluate conditions and emerging technological trends for traffic safety (the Five E's of Traffic Safety).

## Traffic Safety Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
Personnel Services	\$30,300	\$31,800
Supplies, Materials and Other	\$200	\$200
<b>Total General Fund:</b>	<b>\$30,500</b>	<b>\$32,000</b>
<b>Total All Funds:</b>	<b>\$30,500</b>	<b>\$32,000</b>

# Traffic Safety Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$23,600	\$24,800
Employee Benefits	\$3,800	\$3,900
Retirement Benefits	\$2,900	\$3,100
<b>Total Personnel Services:</b>	<b>\$30,300</b>	<b>\$31,800</b>
Supplies, Materials and Other		
Material > 1 Year <\$5,000	\$200	\$200
<b>Total Supplies, Materials and Other:</b>	<b>\$200</b>	<b>\$200</b>
<b>Total Expense Objects:</b>	<b>\$30,500</b>	<b>\$32,000</b>

This page left blank intentionally.





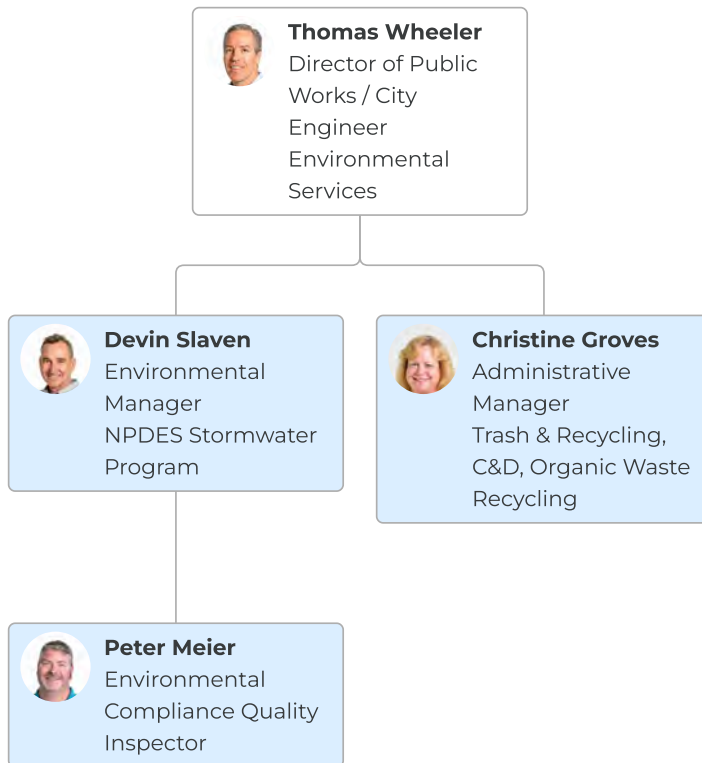
# Environmental Services



**Thomas Wheeler**  
Director of Public Works / City Engineer

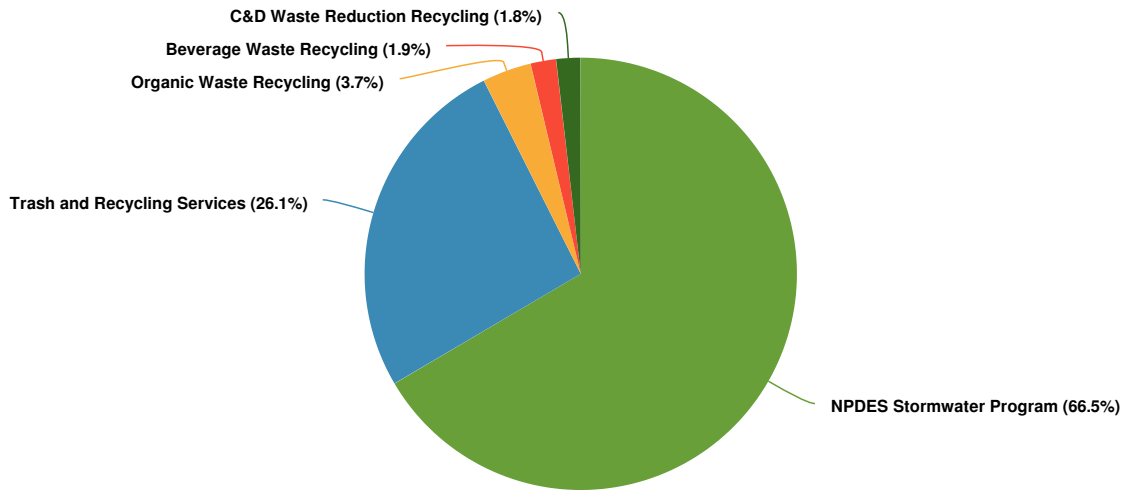
The Environmental Services program area includes 5 programs encompassing the environmental services functions of a city. They include trash and recycling services, C&D waste reduction recycling, organic waste recycling, beverage waste recycling, and NPDES Stormwater Program.

## Environmental Services Organizational Chart



# Environmental Services by Program

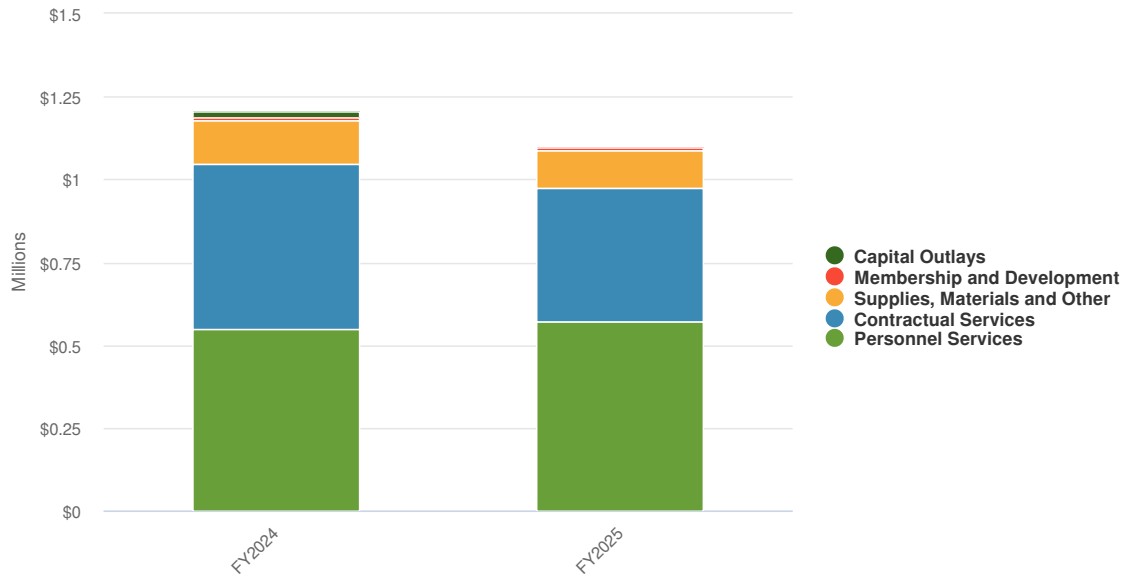
## Budgeted Expenditures by Program



Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Environmental Services		
Trash and Recycling Services	\$297,500	\$287,200
C&D Waste Reduction Recycling	\$19,400	\$20,100
Organic Waste Recycling	\$124,599	\$40,400
Beverage Waste Recycling	\$21,000	\$21,000
NPDES Stormwater Program	\$742,280	\$733,280
<b>Total Environmental Services:</b>	<b>\$1,204,779</b>	<b>\$1,101,980</b>
<b>Total Expenditures:</b>	<b>\$1,204,779</b>	<b>\$1,101,980</b>

# Environmental Services by Category

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services	\$546,500	\$570,000
Contractual Services	\$498,199	\$404,300
Membership and Development	\$8,700	\$9,300
Supplies, Materials and Other	\$132,380	\$113,380
Capital Outlays	\$19,000	\$5,000
<b>Total Expense Objects:</b>	<b>\$1,204,779</b>	<b>\$1,101,980</b>

# Trash and Recycling Services



**Christine Groves**  
Administrative Manager

This program implements a variety of recycling programs to meet state recycling mandates and offers public education and outreach on recycling and solid waste services. It also monitors solid waste legislation and new recycling programs implemented in other cities; administers special waste management grants; and, prepares and submits reporting as required by state law.

## Trash and Recycling Services Accomplishments and Goals

### 2021-2023 Accomplishments

Initiated the procurement process for a new Solid Waste Services Agreement.

Entered into a Memorandum of Understanding with the City of Laguna Hills to jointly procure separate Solid Waste Services Agreements for the benefits realized by sharing costs and resources

Received favorable responses from CalRecycle regarding the City's annual report and subsequent onsite visit from CalRecycle representatives in reference to the City's recycling efforts.

### 2023-2025 Goals

Complete the procurement process and award a new Solid Waste Services Agreement

Implement new Solid Waste Services Agreement.

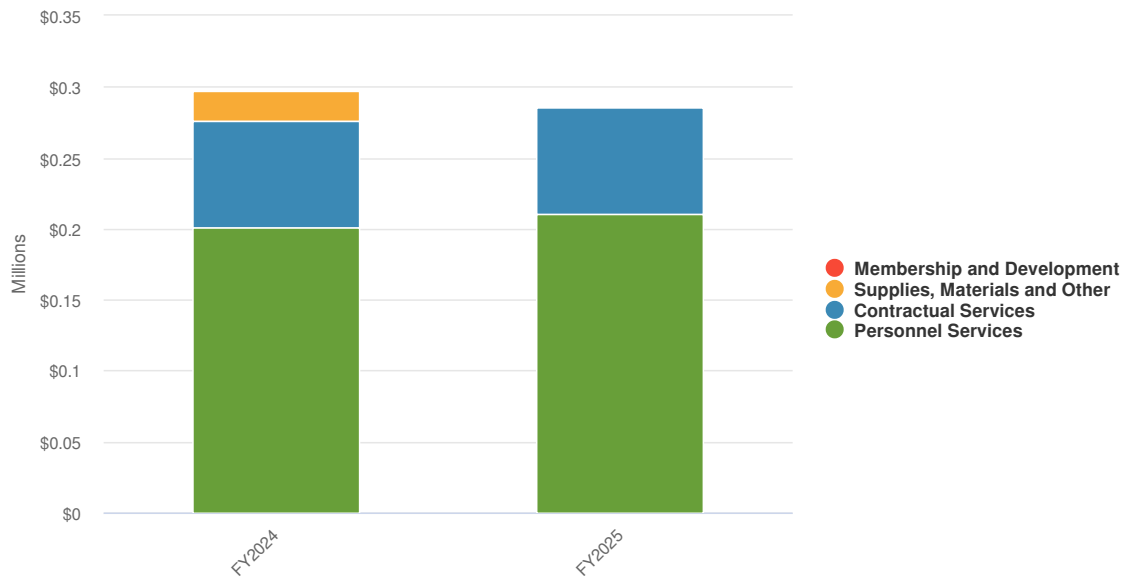
Ensure solid waste hauler is in compliance with all stipulations of the Solid Waste Services Agreement.

## Trash and Recycling Services Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
Personnel Services	\$201,300	\$210,000
Contractual Services	\$25,000	\$25,000
Membership and Development	\$200	\$200
Supplies, Materials and Other	\$21,000	\$2,000
<b>Total General Fund:</b>	<b>\$247,500</b>	<b>\$237,200</b>
Special Revenue		
C&D Waste Reduction Recycling		
Contractual Services	\$50,000	\$50,000
<b>Total C&amp;D Waste Reduction Recycling:</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Total Special Revenue:</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Total All Funds:</b>	<b>\$297,500</b>	<b>\$287,200</b>

# Trash and Recycling Services Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$150,900	\$158,500
Employee Benefits	\$31,600	\$31,700
Retirement Benefits	\$18,800	\$19,800
<b>Total Personnel Services:</b>	<b>\$201,300</b>	<b>\$210,000</b>
Contractual Services		
Professional Services	\$75,000	\$75,000
<b>Total Contractual Services:</b>	<b>\$75,000</b>	<b>\$75,000</b>
Membership and Development		
Membership and Development	\$200	\$200
<b>Total Membership and Development:</b>	<b>\$200</b>	<b>\$200</b>
Supplies, Materials and Other		
Other Expenses	\$21,000	\$2,000
<b>Total Supplies, Materials and Other:</b>	<b>\$21,000</b>	<b>\$2,000</b>
<b>Total Expense Objects:</b>	<b>\$297,500</b>	<b>\$287,200</b>

# C&D Waste Reduction Recycling



**Christine Groves**  
Administrative Manager

This program oversees the City's Construction and Demolition (C&D) Waste Recycling Program, monitors, and adjusts programming to meet state mandates.

## C&D Waste Reduction Recycling Accomplishments and Goals

### 2021-2023 Accomplishments

Surpassed minimum 65% diversion rate for CalGreen-covered completed projects.

Exceeded 90% C&D deposit target refund rate by 5%.

Added three facilities to the Approved C&D Facilities List to provide additional opportunities for self-haulers to recycle C&D waste.

### 2023-2025 Goals

Maintain a minimum 65% overall diversion rate for CalGreen-covered projects.

Maintain a C&D deposit refund rate over 90%.

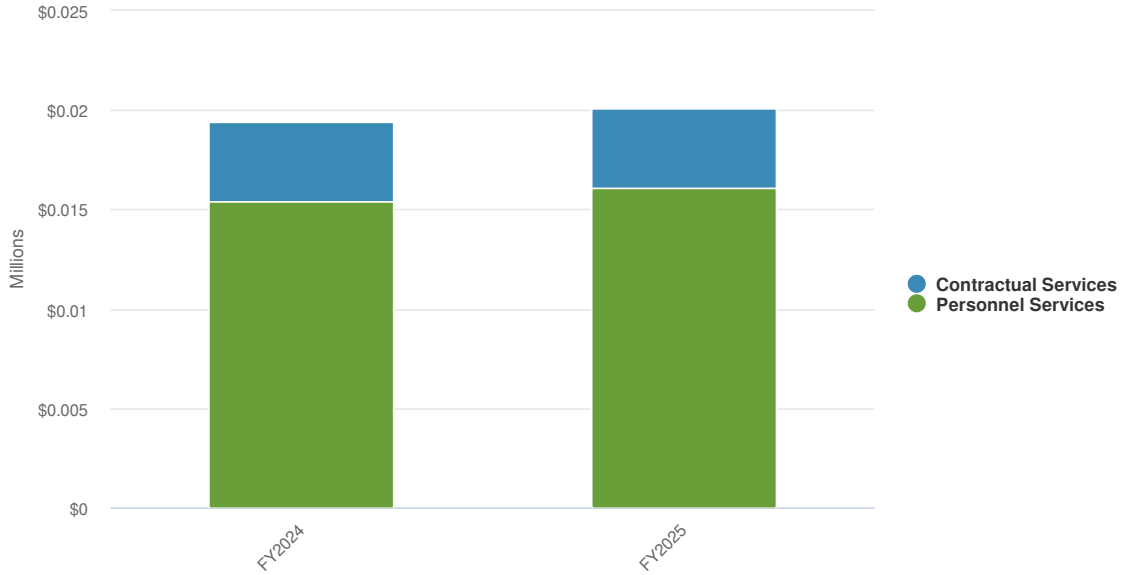
Update educational materials to assist property owners and contractors on diversion requirements of CalGreen-covered projects.

## C&D Waste Reduction Recycling Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$19,400	\$20,100
Personnel Services	\$15,400	\$16,100
Contractual Services	\$4,000	\$4,000
<b>Total All Funds:</b>	<b>\$19,400</b>	<b>\$20,100</b>

# C&D Waste Reduction Recycling Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$11,600	\$12,200
Employee Benefits	\$2,400	\$2,400
Retirement Benefits	\$1,400	\$1,500
<b>Total Personnel Services:</b>	<b>\$15,400</b>	<b>\$16,100</b>
Contractual Services		
Software and Digital Products	\$4,000	\$4,000
<b>Total Contractual Services:</b>	<b>\$4,000</b>	<b>\$4,000</b>
<b>Total Expense Objects:</b>	<b>\$19,400</b>	<b>\$20,100</b>

# Organic Waste Recycling



**Christine Groves**  
Administrative Manager

This program monitors organics collection implementation and ensures hauler fulfillment of Senate Bill 1383, tracks City purchases of organic materials, works directly with food generators to develop contracts with organizations for recovery for the food insecure, and provides ongoing outreach and education to prevent food waste.

## Organic Waste Recycling Accomplishments and Goals

### 2021-2023 Accomplishments

Completed implementation of organics recycling for residential, multi-family, and commercial properties.

Worked with larger ("Tier One") edible food generators to send surplus edible food to recovery organization who provide meals to the food insecure.

Updated the City's Environmental Purchasing Policy to include recovered organic waste products in accordance with Senate Bill 1383 ("SB 1383").

### 2023-2025 Goals

Continue outreach to educate residents and businesses about reducing and recycling organic waste.

Work with ("Tier Two") edible food generators to set up food recovery programs.

Implement waste inspections and compliance program.

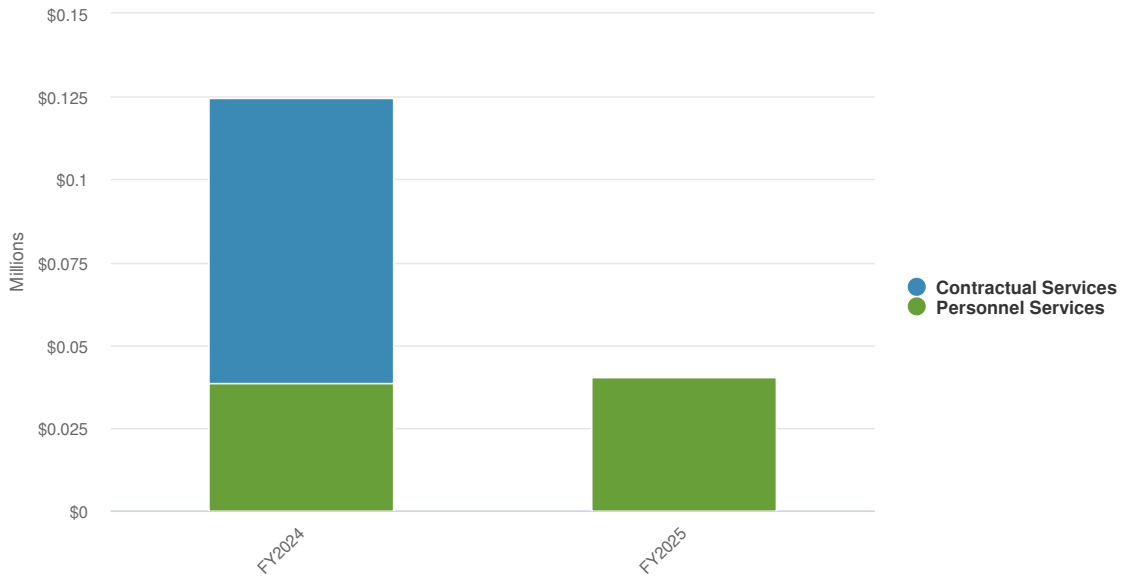
## Organic Waste Recycling Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
Personnel Services	\$38,700	\$40,400
<b>Total General Fund:</b>	<b>\$38,700</b>	<b>\$40,400</b>
Special Revenue		
SB1383 Organics Waste Recycling		
Contractual Services	\$85,899	\$0
<b>Total SB1383 Organics Waste Recycling:</b>	<b>\$85,899</b>	<b>\$0</b>
<b>Total Special Revenue:</b>	<b>\$85,899</b>	<b>\$0</b>
<b>Total All Funds:</b>	<b>\$124,599</b>	<b>\$40,400</b>



# Organic Waste Recycling Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$29,000	\$30,500
Employee Benefits	\$6,100	\$6,100
Retirement Benefits	\$3,600	\$3,800
<b>Total Personnel Services:</b>	<b>\$38,700</b>	<b>\$40,400</b>
Contractual Services		
Professional Services	\$30,000	\$0
Software and Digital Products	\$55,899	\$0
<b>Total Contractual Services:</b>	<b>\$85,899</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$124,599</b>	<b>\$40,400</b>

# Beverage Waste Recycling



**Christine Groves**  
Administrative Manager

This program encourages the reduction and recycling of beverage containers and supports the redemption of California Redemption Value (“CRV”).

## Beverage Waste Recycling Accomplishments and Goals

### 2021-2023 Accomplishments

Utilized grant funds to purchase bottle refilling stations installed at the Lake Forest Sports Park to facilitate the use of reusable bottles.

Maintained a list of local CRV Redemption centers on the City’s website.

Provided outreach regarding the reduction and recycling of one-time use beverage containers.

### 2023-2025 Goals

Utilize Beverage Container Grant funds to encourage the reduction and recycling of one-time use containers.

Update and promote a list of local CRV Redemption centers on the City’s website and other outreach venues

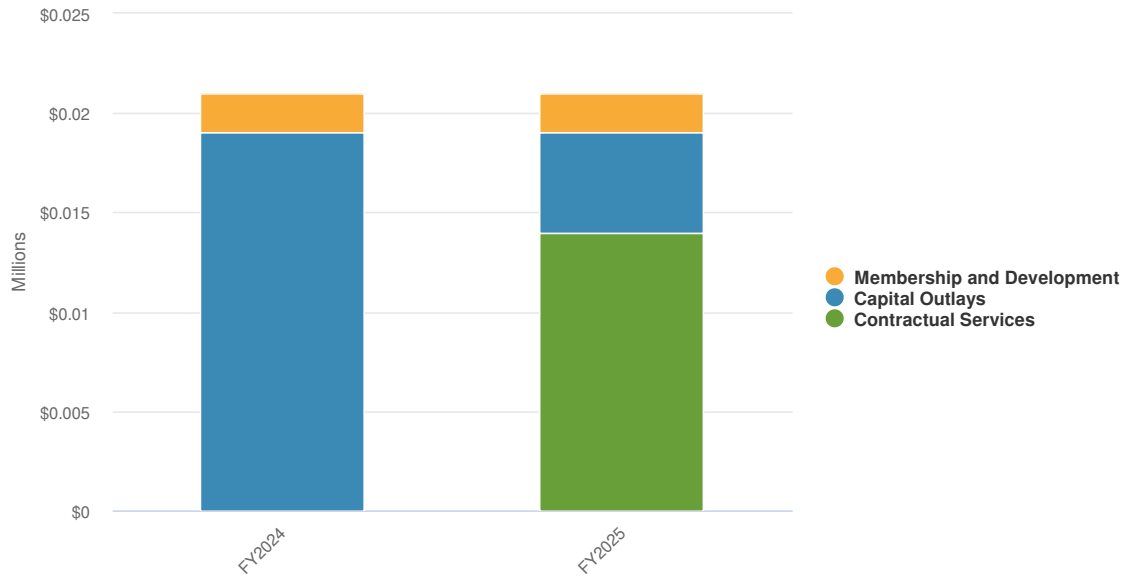
Provide continued outreach on the reduction and recycling of one-time use beverage containers.

## Beverage Waste Recycling Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
Special Revenue		
Beverage Recycling		
Contractual Services	\$0	\$14,000
Membership and Development	\$2,000	\$2,000
Capital Outlays	\$19,000	\$5,000
<b>Total Beverage Recycling:</b>	<b>\$21,000</b>	<b>\$21,000</b>
<b>Total Special Revenue:</b>	<b>\$21,000</b>	<b>\$21,000</b>
<b>Total All Funds:</b>	<b>\$21,000</b>	<b>\$21,000</b>

# Beverage Waste Recycling Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services		
Professional Services	\$0	\$14,000
<b>Total Contractual Services:</b>	<b>\$0</b>	<b>\$14,000</b>
Membership and Development		
Membership and Development	\$2,000	\$2,000
<b>Total Membership and Development:</b>	<b>\$2,000</b>	<b>\$2,000</b>
Capital Outlays		
Capital Outlay	\$19,000	\$5,000
<b>Total Capital Outlays:</b>	<b>\$19,000</b>	<b>\$5,000</b>
<b>Total Expense Objects:</b>	<b>\$21,000</b>	<b>\$21,000</b>

# NPDES Stormwater Program



**Devin Slaven**  
Environmental Manager

The Environmental Compliance program ensures the City of Lake Forest complies with the National Pollutant Discharge Elimination System (NPDES) permits issued by the Santa Ana and the San Diego Regional Water Quality Control Boards. This program, implemented by City staff in parallel with the implementation of the Orange County Stormwater Program, ensures compliance with the NPDES Permits and Waste Discharge Requirements.

The provisions outlined in the NPDES permits require the City to implement several programmatic requirements, which include regular data collection, management, analysis, and semi-annual and annual reporting on the elements and the effectiveness of the City's water quality program. Additional responsibilities include Water Quality Improvement Plan implementation, industrial, commercial and food service business database management and inspections, residential and pollution incident response and enforcement, review of all new and significant re-development proposals and long-term Water Quality Management Plan implementation, public education and outreach, water quality monitoring and assessment, illicit discharge detection and elimination, construction management, and implementation of the Drainage Area Management Plan.

## NPDES Stormwater Program Accomplishments and Goals

### 2021-2023 Accomplishments

The Environmental Compliance program completed all required program elements outlined in the NPDES permits.

Highlights include the completion of all data management and reporting requirements and implementation of the Water Quality Implementation Plan (WQIP).

Staff performed approximately 200 inspections and pollution notification responses.

### 2023-2025 Goals

Remain in compliance with all Regional Water Quality Control Board's NPDES permit requirements and comment and implement new regulations as they become approved.

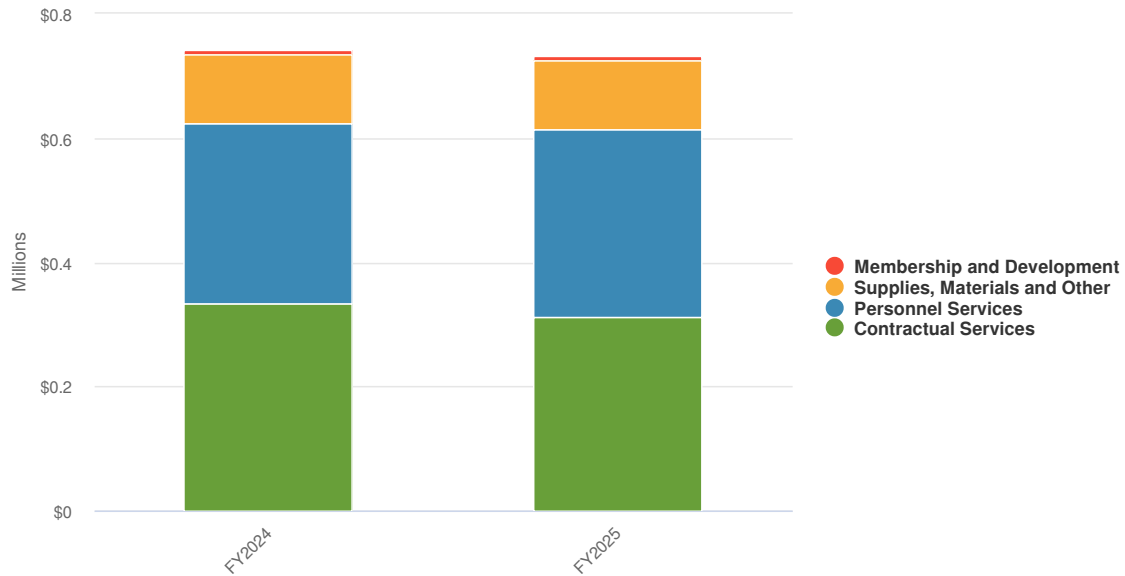
Implement the WQIP in conjunction with meeting all watershed management goals for the region.

## NPDES Stormwater Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$742,280	\$733,280
Personnel Services	\$291,100	\$303,500
Contractual Services	\$333,300	\$311,300
Membership and Development	\$6,500	\$7,100
Supplies, Materials and Other	\$111,380	\$111,380
<b>Total All Funds:</b>	<b>\$742,280</b>	<b>\$733,280</b>

# NPDES Stormwater Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$223,400	\$234,500
Employee Benefits	\$44,700	\$44,800
Retirement Benefits	\$23,000	\$24,200
<b>Total Personnel Services:</b>	<b>\$291,100</b>	<b>\$303,500</b>
Contractual Services		
Governmental Agencies	\$308,300	\$308,300
Non Professional Services	\$22,000	\$0
Utilities and Utility Services	\$3,000	\$3,000
<b>Total Contractual Services:</b>	<b>\$333,300</b>	<b>\$311,300</b>
Membership and Development		
Membership and Development	\$6,500	\$7,100
<b>Total Membership and Development:</b>	<b>\$6,500</b>	<b>\$7,100</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$680	\$680
Material > 1 Year <\$5,000	\$200	\$200
Other Expenses	\$110,500	\$110,500
<b>Total Supplies, Materials and Other:</b>	<b>\$111,380</b>	<b>\$111,380</b>
<b>Total Expense Objects:</b>	<b>\$742,280</b>	<b>\$733,280</b>

This page left blank intentionally.



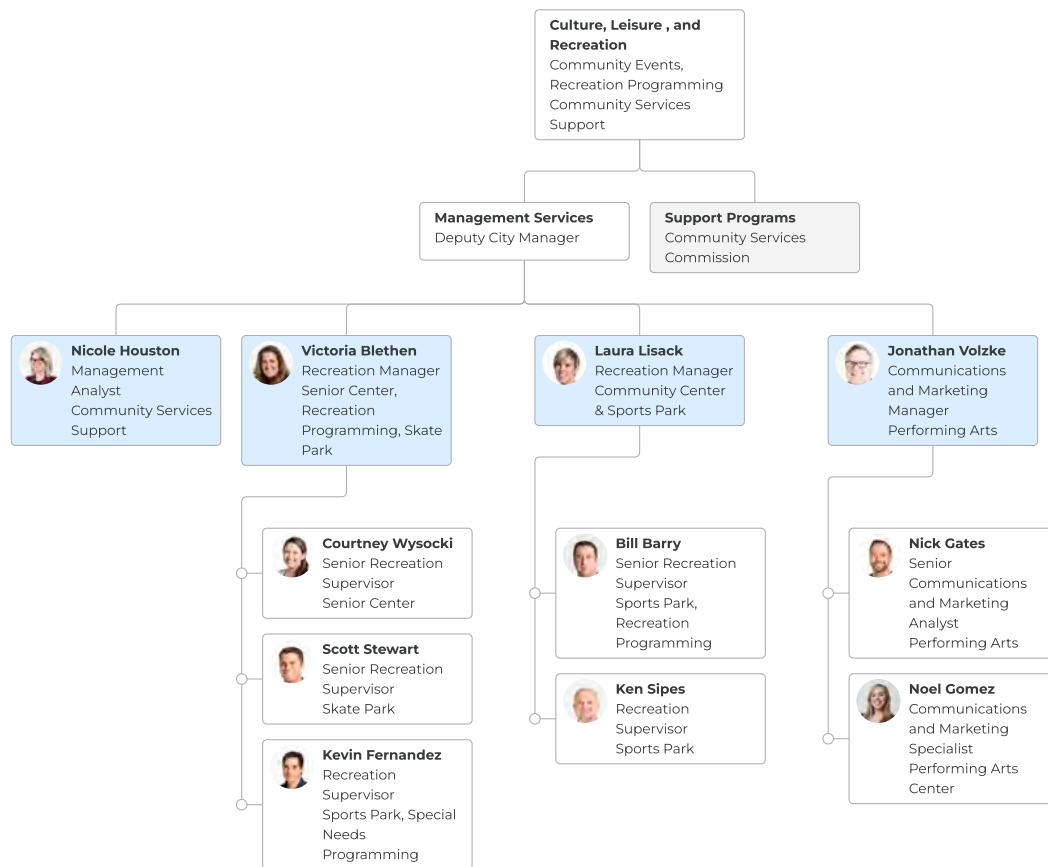
# Culture, Leisure, and Recreation

## Management Services

Deputy City Manager

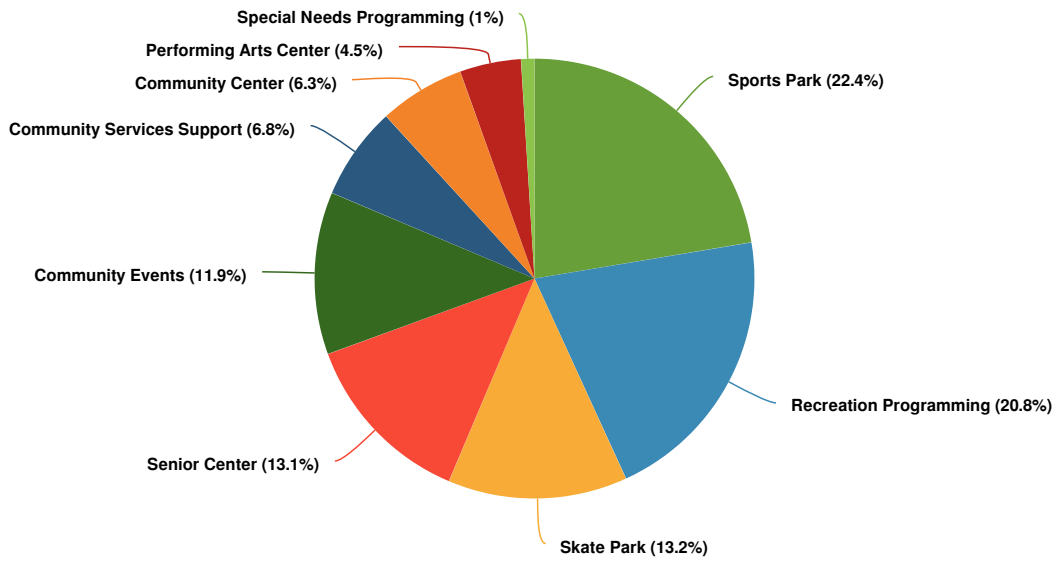
The Culture, Leisure, and Recreation program area consists of 9 programs that encompass a comprehensive range of culture and recreation services within the city, along with the management of key facilities. These programs cover community services, events, and recreational programming including various classes, and engaging activities at the Community Center, "The Clubhouse" Senior Center, and the Performing Arts Center. These facilities serve as vibrant hubs for community engagement, offering residents diverse opportunities for cultural enrichment, recreational pursuits, and social interactions. The Culture, Leisure, and Recreation programs and facilities together contribute to the overall well-being and quality of life of the community members.

## Culture, Leisure, and Recreation Organizational Chart



# Culture, Leisure, and Recreation by Program

## Budgeted Expenditures by Program

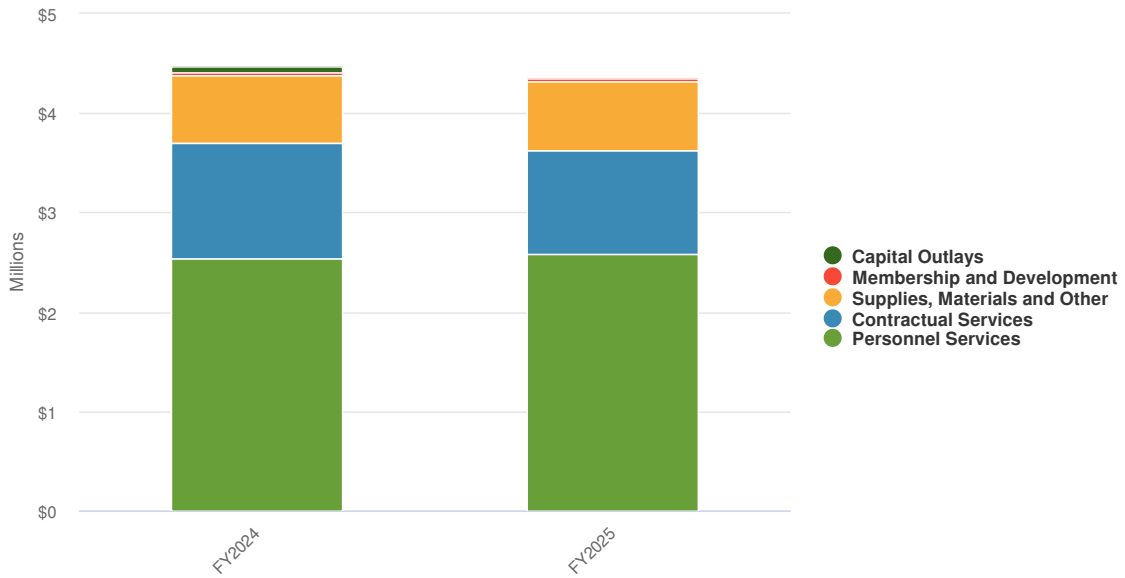


Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Culture, Leisure, & Recreation		
Community Services Support	\$407,845	\$297,045
Community Events	\$470,800	\$518,700
Senior Center	\$566,070	\$567,770
Performing Arts Center	\$221,500	\$195,100
Community Center	\$285,775	\$274,575
Recreation Programming	\$898,600	\$904,600
Sports Park	\$954,510	\$972,093
Skate Park	\$617,800	\$573,600
Special Needs Programming	\$41,600	\$42,800
<b>Total Culture, Leisure, &amp; Recreation:</b>	<b>\$4,464,500</b>	<b>\$4,346,283</b>
<b>Total Expenditures:</b>	<b>\$4,464,500</b>	<b>\$4,346,283</b>



# Culture, Leisure, and Recreation by Category

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services	\$2,535,800	\$2,590,400
Contractual Services	\$1,167,660	\$1,032,843
Membership and Development	\$31,240	\$33,240
Supplies, Materials and Other	\$682,800	\$689,800
Capital Outlays	\$47,000	\$0
<b>Total Expense Objects:</b>	<b>\$4,464,500</b>	<b>\$4,346,283</b>

# Community Services Support

## Management Services

Deputy City Manager

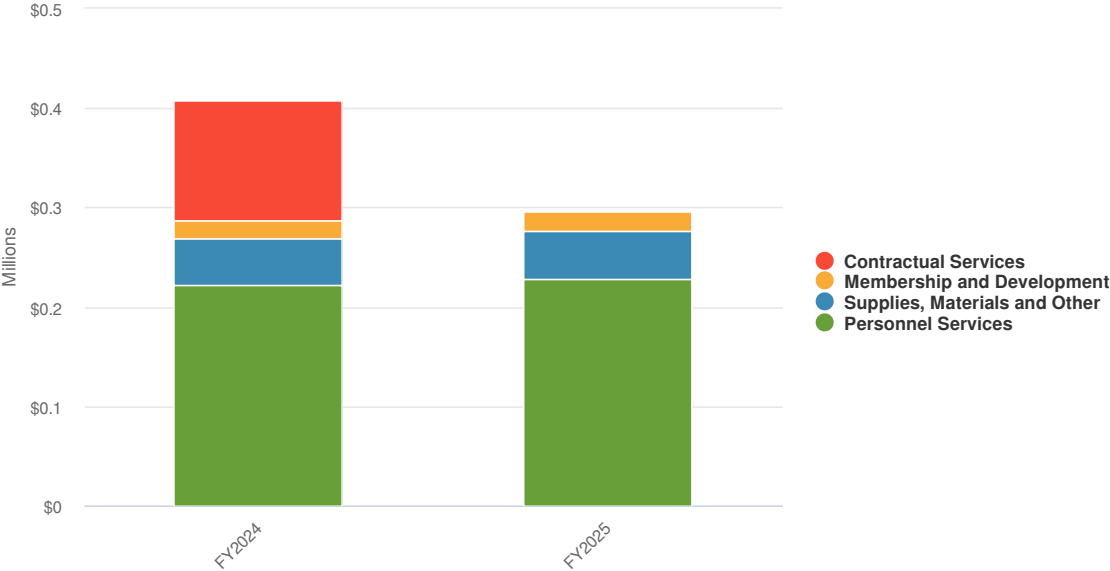
Community Services Support is responsible for managing the Department's major programs, including the coordination of holiday events and festivities. Playing a vital role in organizing and creating a vibrant holiday atmosphere, such as the holiday lighting on El Toro Rd, to foster a sense of joy and celebration within the community. Providing ongoing staff support to the City's Community Services Commission, and citizen committees, and serving as liaison to resident groups and the City Council, this program ensures regular updates of important resources like the Community Calendar, City recreation newsletter ("Leaflet"), and departmental information on the City's website, ensuring residents stay informed about community events, including holiday celebrations and other departmental updates. Together, these programs contribute to effective program management, community engagement, and the joyful celebration of holidays within the city.

## Community Services Support by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$407,845	\$297,045
Personnel Services	\$221,400	\$228,600
Contractual Services	\$120,500	\$500
Membership and Development	\$17,800	\$19,800
Supplies, Materials and Other	\$48,145	\$48,145
<b>Total All Funds:</b>	<b>\$407,845</b>	<b>\$297,045</b>

# Community Services Support Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$176,200	\$182,700
Employee Benefits	\$27,700	\$27,700
Retirement Benefits	\$17,500	\$18,200
<b>Total Personnel Services:</b>	<b>\$221,400</b>	<b>\$228,600</b>
Contractual Services		
Professional Services	\$120,000	\$0
Utilities and Utility Services	\$500	\$500
<b>Total Contractual Services:</b>	<b>\$120,500</b>	<b>\$500</b>
Membership and Development		
Membership and Development	\$17,800	\$19,800
<b>Total Membership and Development:</b>	<b>\$17,800</b>	<b>\$19,800</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$3,445	\$3,445
Other Expenses	\$44,700	\$44,700
<b>Total Supplies, Materials and Other:</b>	<b>\$48,145</b>	<b>\$48,145</b>
<b>Total Expense Objects:</b>	<b>\$407,845</b>	<b>\$297,045</b>

# Community Events



**Laura Lisack**  
Recreation Manager

The Community Events program plays a pivotal role in coordinating and partnering with community organizations, educational institutions, and the private sector to offer a wide range of community-wide programs and special events. Notable examples of these special events include the Fourth of July parade, a beloved celebration of national pride and unity, and the Holiday Boutique, a festive gathering where residents can enjoy a unique shopping experience during the holiday season. Additionally, the City recognizes its community, through the Posthumous Recognition Program and the adoption of the 1st Air Naval Gunfire Liaison Company (ANGLICO) United States Marine Corps unit. By organizing these special events and honoring those that serve or have served our community, the Community Events program contributes to creating a vibrant community spirit and fostering connections among residents.

## Community Events Accomplishments and Goals

### 2021-2023 Accomplishments

Celebrated the Fourth of July with a concert and fireworks show and reinstatement of the City's Summer Concert Series.

Hosted the first Annual Spooktacular Halloween event, including a storytelling festival, engaging the community with author presentations and reading contests for all ages.

Established the Posthumous Recognition Program, honoring deceased community members who have left an indelible impact on the City through their dedicated civil service and volunteering.

Adoption of the 1st Air Naval Gunfire Liaison Company (ANGLICO), and continued partnership with the Lake Forest US Marine Corps Support Committee's community volunteer efforts.

Created a Champion Sponsorship opportunity, for one-time annual donation and inclusion in all Signature events within the calendar year, and increased sponsorship by 85%.

### 2023-2025 Goals

Revamp of Seasonal Lighting on El Toro, to enhance Lake Forest resident and visitor experience.

Produce the City's first Multicultural Festival, open to all members of the community.

Use digital technologies to alter current processes resulting in improved efficiency and productivity, including credit card readers and iPads portable registration and research of kiosks for future implementation.

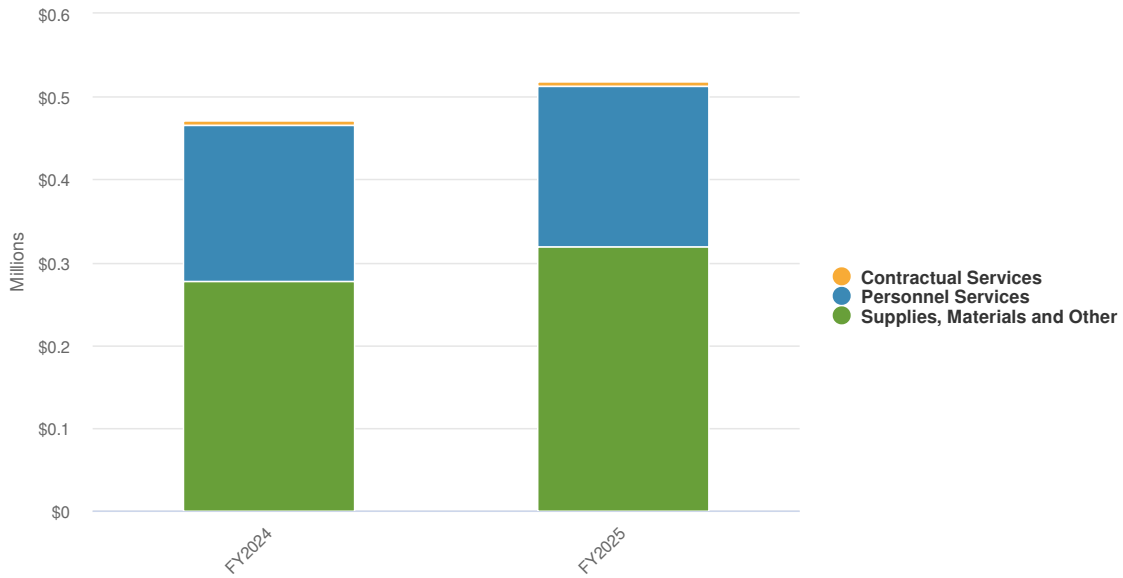
Assist third party with implementation of Beer & Wine Garden at Summer Concert Series.

## Community Events by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$470,800	\$518,700
Personnel Services	\$189,200	\$195,100
Contractual Services	\$5,000	\$5,000
Supplies, Materials and Other	\$276,600	\$318,600
<b>Total All Funds:</b>	<b>\$470,800</b>	<b>\$518,700</b>

# Community Events Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$147,800	\$153,200
Employee Benefits	\$26,700	\$26,700
Retirement Benefits	\$14,700	\$15,200
<b>Total Personnel Services:</b>	<b>\$189,200</b>	<b>\$195,100</b>
Contractual Services		
Non Professional Services	\$5,000	\$5,000
<b>Total Contractual Services:</b>	<b>\$5,000</b>	<b>\$5,000</b>
Supplies, Materials and Other		
Material > 1 Year <\$5,000	\$38,000	\$80,000
Other Expenses	\$238,600	\$238,600
<b>Total Supplies, Materials and Other:</b>	<b>\$276,600</b>	<b>\$318,600</b>
<b>Total Expense Objects:</b>	<b>\$470,800</b>	<b>\$518,700</b>

# Senior Center



**Courtney Wysocki**  
Senior Recreation Supervisor

The Senior Center program manages the City's Clubhouse and offers a variety of activities to Lake Forest's 50 and better community. Highlights of programs, activities, and services include a transportation program, card playing, Bingo, board games, monthly game tournaments, wellness lectures, exercise classes, computer classes, craft classes, a book club, movies, and much more.

## Senior Center Accomplishments and Goals

### 2021-2023 Accomplishments

Successfully achieved a 35% increase in daily drop-in participation for programs like ping-pong and game room usage.

Expanded The Clubhouse's social media platform followers by an impressive 44% on Facebook and Instagram.

Strengthened community collaboration by 25% through the introduction of new seminars, including Home Safety Fall and Prevention, Estate Planning, Braille, Pet Therapy, Mobile Library Reading Enrichment, Mental Health, Appraisal Education, and Sound Bath.

Recorded a remarkable 25% increase in program participation across various categories, including drop-in sessions, Emeritus programs, and Book Club, Garden Club, and quarterly lunches.

### 2023-2025 Goals

Strive to achieve a further 25% increase in community collaboration, fostering more seminars that bring valuable information and experiences to the community.

Enhance program offerings by 25%, introducing Emeritus courses, TEDTalks, and enriching activities that cater to diverse interests.

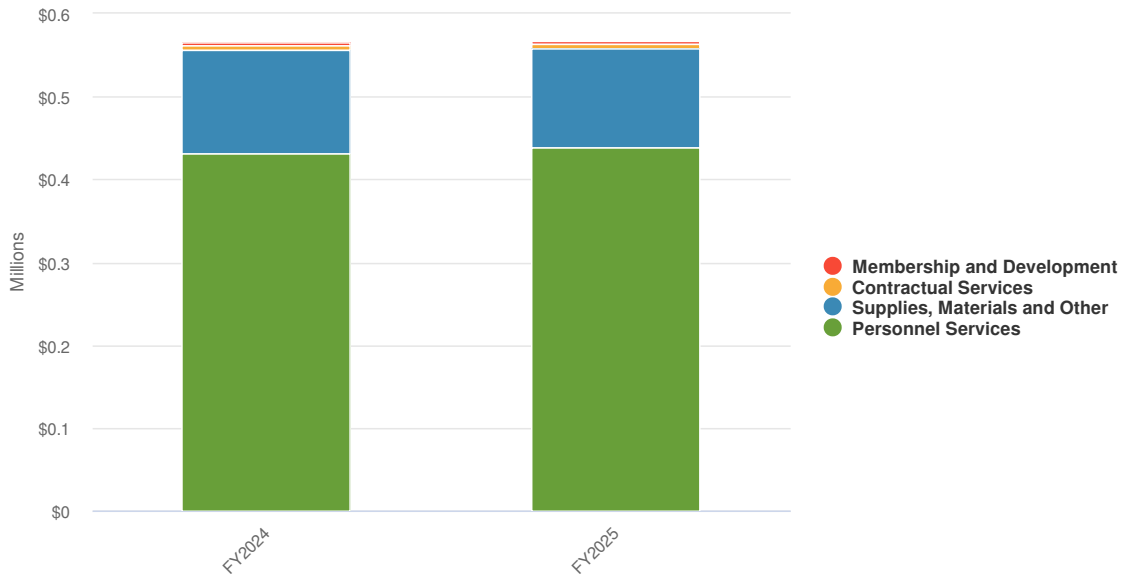
Establish fruitful collaborations with new senior living facilities in Lake Forest, aiming to boost program participation and engagement among residents.

## Senior Center by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$566,070	\$567,770
Personnel Services	\$432,100	\$438,800
Contractual Services	\$6,000	\$6,000
Membership and Development	\$3,970	\$3,970
Supplies, Materials and Other	\$124,000	\$119,000
<b>Total All Funds:</b>	<b>\$566,070</b>	<b>\$567,770</b>

# Senior Center Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$375,800	\$381,700
Employee Benefits	\$33,400	\$33,500
Retirement Benefits	\$22,900	\$23,600
<b>Total Personnel Services:</b>	<b>\$432,100</b>	<b>\$438,800</b>
Contractual Services		
Non Professional Services	\$6,000	\$6,000
<b>Total Contractual Services:</b>	<b>\$6,000</b>	<b>\$6,000</b>
Membership and Development		
Membership and Development	\$3,970	\$3,970
<b>Total Membership and Development:</b>	<b>\$3,970</b>	<b>\$3,970</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$79,900	\$79,900
Material > 1 Year <\$5,000	\$5,000	\$0
Other Expenses	\$39,100	\$39,100
<b>Total Supplies, Materials and Other:</b>	<b>\$124,000</b>	<b>\$119,000</b>
<b>Total Expense Objects:</b>	<b>\$566,070</b>	<b>\$567,770</b>

# Performing Arts Center



**Jonathan Volzke**  
Communications and Marketing Manager

The Performing Arts Center program oversees operations of the Lake Forest Performing Arts Center, which doubles as the City Council Chamber. When the City is not hosting official meetings of the City Council and Commissions, the Performing Arts Center is available to rent for plays, musicals, pageants, spelling bees, awards ceremonies, graduations, and similar events requiring theater space.

## Performing Arts Center Accomplishments and Goals

### 2021-2023 Accomplishments

Established a Performing Arts Advisory Committee, dedicated to advising the Community Services Commission on matters concerning the Performing Arts Center.

Successfully hosted 80 rentals at the center.

Enriched the range of rentals to encompass diverse demographics and a wide variety of productions.

### 2023-2025 Goals

Acquire moving lights, a piano, and a spiderbox to expand event offerings and enhance facility rental revenue.

Organize a captivating performance in collaboration with the City's December celebrations.

Enhance marketability to attract more rentals and further increase occupancy rates.

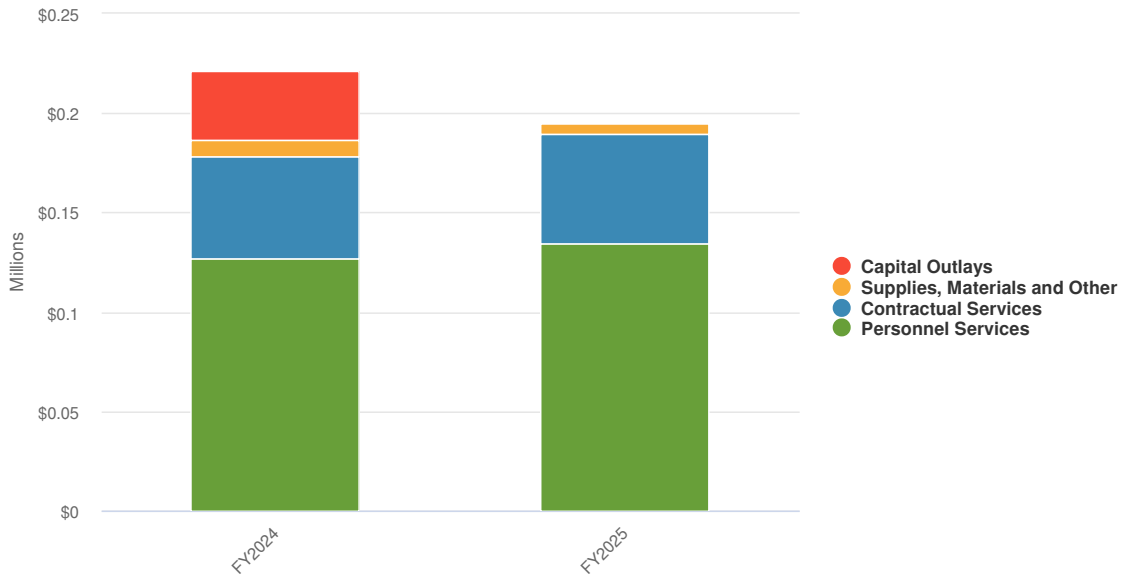
## Performing Arts Center by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$221,500	\$195,100
Personnel Services	\$126,600	\$134,700
Contractual Services	\$51,500	\$54,500
Supplies, Materials and Other	\$8,400	\$5,900
Capital Outlays	\$35,000	\$0
<b>Total All Funds:</b>	<b>\$221,500</b>	<b>\$195,100</b>



# Performing Arts Center Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$100,400	\$107,700
Employee Benefits	\$18,200	\$18,400
Retirement Benefits	\$8,000	\$8,600
<b>Total Personnel Services:</b>	<b>\$126,600</b>	<b>\$134,700</b>
Contractual Services		
Non Professional Services	\$51,500	\$54,500
<b>Total Contractual Services:</b>	<b>\$51,500</b>	<b>\$54,500</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$3,700	\$3,700
Material > 1 Year <\$5,000	\$4,500	\$2,000
Other Expenses	\$200	\$200
<b>Total Supplies, Materials and Other:</b>	<b>\$8,400</b>	<b>\$5,900</b>
Capital Outlays		
Capital Outlay	\$35,000	\$0
<b>Total Capital Outlays:</b>	<b>\$35,000</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$221,500</b>	<b>\$195,100</b>

This page left blank intentionally.



# Community Center



**Laura Lisack**  
Recreation Manager

The Community Center program oversees operations of the Lake Forest Community Center which offers banquet and meeting rooms available to the public to rent. These spaces range in size and amenities to accommodate a variety of events including weddings, luncheons, ceremonies, conferences, seminars, classes, and more.

## Community Center Accomplishments and Goals

### 2021-2023 Accomplishments

Achieved an impressive milestone of over 317 rentals at the Community Center.

Secured a dedicated Special Event Janitorial service vendor to ensure pristine banquet rentals.

Established and continuously updated a comprehensive Civic Center Campus policy, prioritizing cleanliness, safety, and the enrichment of community enjoyment.

Showcased the Civic Center by hosting the 30th Anniversary of Cityhood event, 2nd Annual Tree Lighting Ceremony, and craft fair events.

### 2023-2025 Goals

Upgrade Community Facility Amenities through procurement of a fold-away dance floor and decorations, to accommodate more events that sustain facility rental revenue.

Commence evening adult contract classes on weeknights.

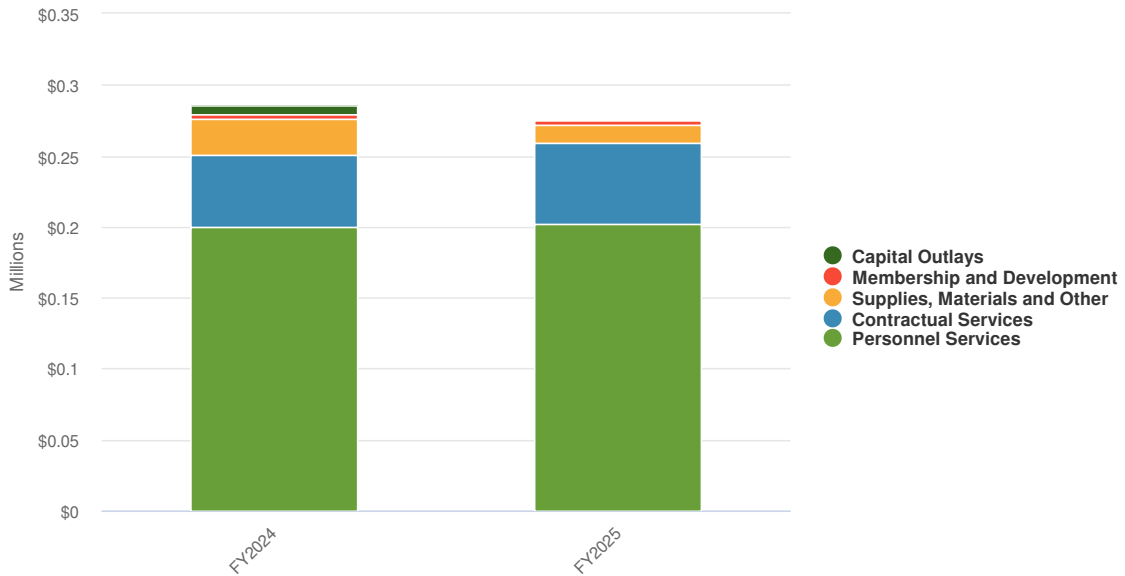
Implement strategies to boost community center rentals by 10%.

## Community Center by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$285,775	\$274,575
Personnel Services	\$199,700	\$202,000
Contractual Services	\$51,000	\$57,000
Membership and Development	\$3,000	\$3,000
Supplies, Materials and Other	\$25,075	\$12,575
Capital Outlays	\$7,000	\$0
<b>Total All Funds:</b>	<b>\$285,775</b>	<b>\$274,575</b>

# Community Center Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$173,300	\$175,300
Employee Benefits	\$14,200	\$14,200
Retirement Benefits	\$12,200	\$12,500
<b>Total Personnel Services:</b>	<b>\$199,700</b>	<b>\$202,000</b>
Contractual Services		
Non Professional Services	\$51,000	\$57,000
<b>Total Contractual Services:</b>	<b>\$51,000</b>	<b>\$57,000</b>
Membership and Development		
Membership and Development	\$3,000	\$3,000
<b>Total Membership and Development:</b>	<b>\$3,000</b>	<b>\$3,000</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$11,875	\$11,875
Material > 1 Year <\$5,000	\$12,500	\$0
Other Expenses	\$700	\$700
<b>Total Supplies, Materials and Other:</b>	<b>\$25,075</b>	<b>\$12,575</b>
Capital Outlays		
Capital Outlay	\$7,000	\$0

Name	FY2024 Budgeted	FY2025 Budgeted
Total Capital Outlays:	\$7,000	\$0
Total Expense Objects:	\$285,775	\$274,575

# Sports Park



**Bill Barry**  
Senior Recreation Supervisor

The 86-acre Sports Park and Recreation Center is one of the largest sports parks in Orange County with 5 acres devoted to sports fields and multi-functional recreation center. The Sports Park serves approximately 1,800 softball/baseball participants and 1,650 soccer/lacrosse/cricket participants per month and hosts 24 sports tournaments per year. The gymnasium is used by approximately 1,200 participants per month during "open gym" to enjoy basketball and volleyball. This program manages a comprehensive range of offerings, including youth and teen camps, special events, preschool programs, contract classes, picnic gazebos, and playgrounds, providing diverse opportunities for the community to engage in educational, recreational, and social activities.

## Sports Park Accomplishments and Goals

### 2021-2023 Accomplishments

- Analyzed programming trends and introduced Reading and Math Tutoring classes.
- Expanded the number of Sports Park tournaments from 11 to 24.
- Achieved a 6% increase in revenue from Sports Field Allocations.
- Realized a remarkable 20% revenue growth for the Friday Night Lights Program.

### 2023-2025 Goals

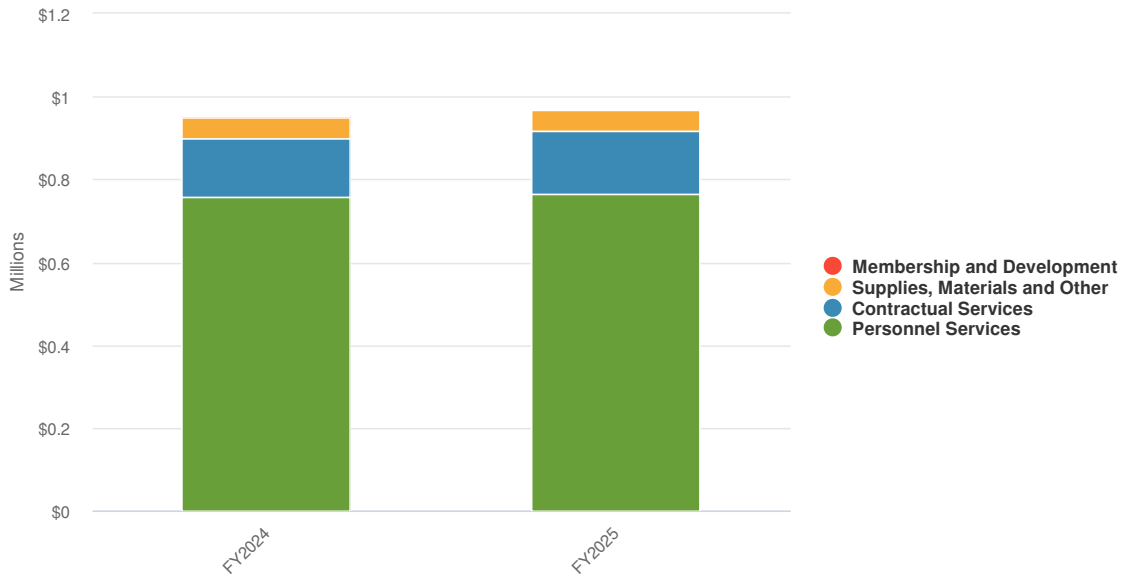
- Introduce meeting room space availability for Birthday Party packages.
- Collaborate with local businesses to provide sponsorship giveaways for summer camps.
- Produce a Concessions Agreement for use of the North Clubhouse Concession area for baseball tournaments.
- Develop a Field Maintenance Agreement between the City of Lake Forest and Lake Forest Little League.
- Evaluate emerging sports, to provide attractive youth sports programming.

## Sports Park by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$954,510	\$972,093
Personnel Services	\$756,800	\$765,700
Contractual Services	\$142,160	\$150,843
Membership and Development	\$3,370	\$3,370
Supplies, Materials and Other	\$52,180	\$52,180
<b>Total All Funds:</b>	<b>\$954,510</b>	<b>\$972,093</b>

# Sports Park Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$670,200	\$678,100
Employee Benefits	\$49,900	\$50,000
Retirement Benefits	\$36,700	\$37,600
<b>Total Personnel Services:</b>	<b>\$756,800</b>	<b>\$765,700</b>
Contractual Services		
Non Professional Services	\$142,160	\$150,843
<b>Total Contractual Services:</b>	<b>\$142,160</b>	<b>\$150,843</b>
Membership and Development		
Membership and Development	\$3,370	\$3,370
<b>Total Membership and Development:</b>	<b>\$3,370</b>	<b>\$3,370</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$38,480	\$38,480
Material > 1 Year <\$5,000	\$7,500	\$7,500
Other Expenses	\$6,200	\$6,200
<b>Total Supplies, Materials and Other:</b>	<b>\$52,180</b>	<b>\$52,180</b>
<b>Total Expense Objects:</b>	<b>\$954,510</b>	<b>\$972,093</b>

# Recreation Programming



**Victoria Blethen**  
Recreation Manager

This program plans, organizes and conducts, via contract services, a variety of city-wide recreational programs for all ages. The program is also responsible for 125 scheduling matrices for city game fields, practice fields, and turf areas for over 9,000 registered youth sports participants.

## Recreation Programming Accomplishments and Goals

### 2021-2023 Accomplishments

Collaborated with youth sports organizations categorized as “Group 2” to enhance fundraising opportunities and optimize the efficiency of field usage.

Implemented new City Council-approved increases to various recreation fees to assist with greater cost recovery and market alignment.

Researched and offered emerging recreation, sports, and activities that appeal to the community, such as pickleball tournaments, and updated the recreation portion of The Leaflet to better market new and enhanced programming.

Studied sports court offerings and restriped Rimgate Park tennis court to add two Pickleball Courts.

### 2023-2025 Goals

Procure consultant to collect data through ad hoc community committees for use in analysis of Community Services programming.

Analysis of Community Services programming, utilizing ad hoc community committee data. Analysis to include Community Events, Senior Center, Community Center, Skate Park, Sports Park, Special Needs, and Senior Mobility.

Study existing sport court offerings and potentially repurpose existing tennis and other courts to pickleball.

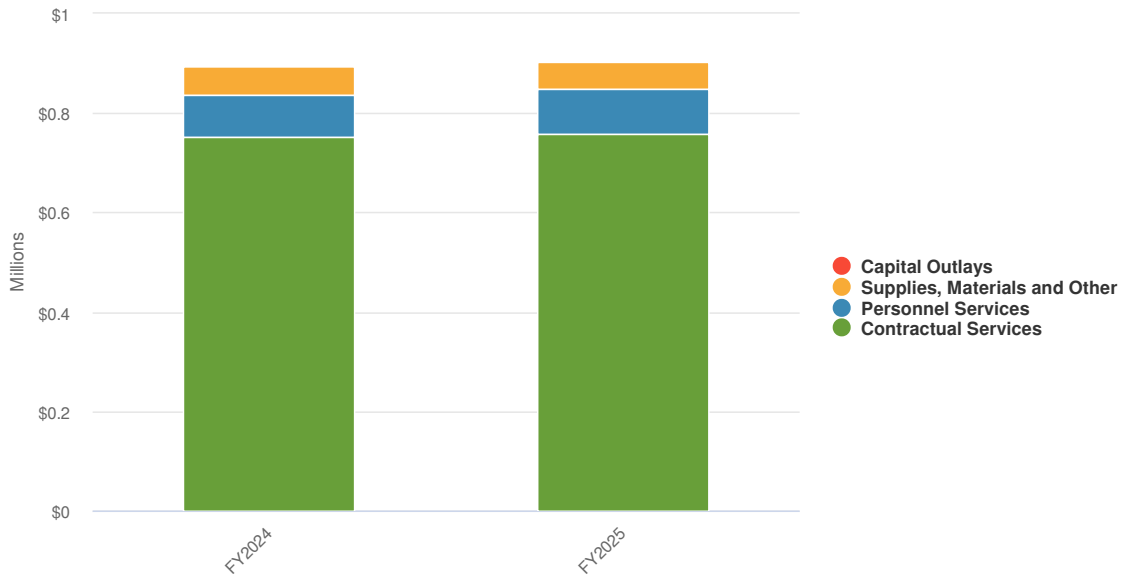
## Recreation Programming by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$898,600	\$904,600
Personnel Services	\$86,200	\$89,700
Contractual Services	\$751,500	\$759,000
Supplies, Materials and Other	\$55,900	\$55,900
Capital Outlays	\$5,000	\$0
<b>Total All Funds:</b>	<b>\$898,600</b>	<b>\$904,600</b>



# Recreation Programming Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$66,000	\$69,200
Employee Benefits	\$11,900	\$11,900
Retirement Benefits	\$8,300	\$8,600
<b>Total Personnel Services:</b>	<b>\$86,200</b>	<b>\$89,700</b>
Contractual Services		
Governmental Agencies	\$501,500	\$501,500
Non Professional Services	\$250,000	\$257,500
<b>Total Contractual Services:</b>	<b>\$751,500</b>	<b>\$759,000</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$400	\$400
Other Expenses	\$55,500	\$55,500
<b>Total Supplies, Materials and Other:</b>	<b>\$55,900</b>	<b>\$55,900</b>
Capital Outlays		
Capital Outlay	\$5,000	\$0
<b>Total Capital Outlays:</b>	<b>\$5,000</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$898,600</b>	<b>\$904,600</b>

# Skate Park



**Scott Stewart**  
Senior Recreation Supervisor

This program oversees the management of the area's largest public Skate Park, the Etnies Skate Park of Lake Forest, which encompasses over 62,000 square feet. Facilitating a wide range of activities, including special events, parties, lessons, and day-to-day operations, the park attracts over 60,000 visitors annually. This program is dedicated to providing a vibrant and inclusive space for skateboarders and visitors of all ages to enjoy the thrill of skateboarding while fostering a sense of community and promoting active lifestyles.

## Skate Park Accomplishments and Goals

### 2021-2023 Accomplishments

Organized events that integrated roller skating and rollerblading use, in partnership with external organizations, to increase overall park visitation and visibility.

Rebranded and updated the Etnies Skate Park of Lake Forest website.

Secured in-kind product donations of approximately \$10,000, for use at camps, classes, and programs.

### 2023-2025 Goals

Procure specialty consultant and conduct a public engagement campaign centered around changes to the Etnies Skate Park and present conceptual plans for City Council consideration, as part of the Etnies Skate Park Remodel.

Celebrate the 20th Anniversary of the Etnies Skate Park of Lake Forest, the largest free skatepark in the state.

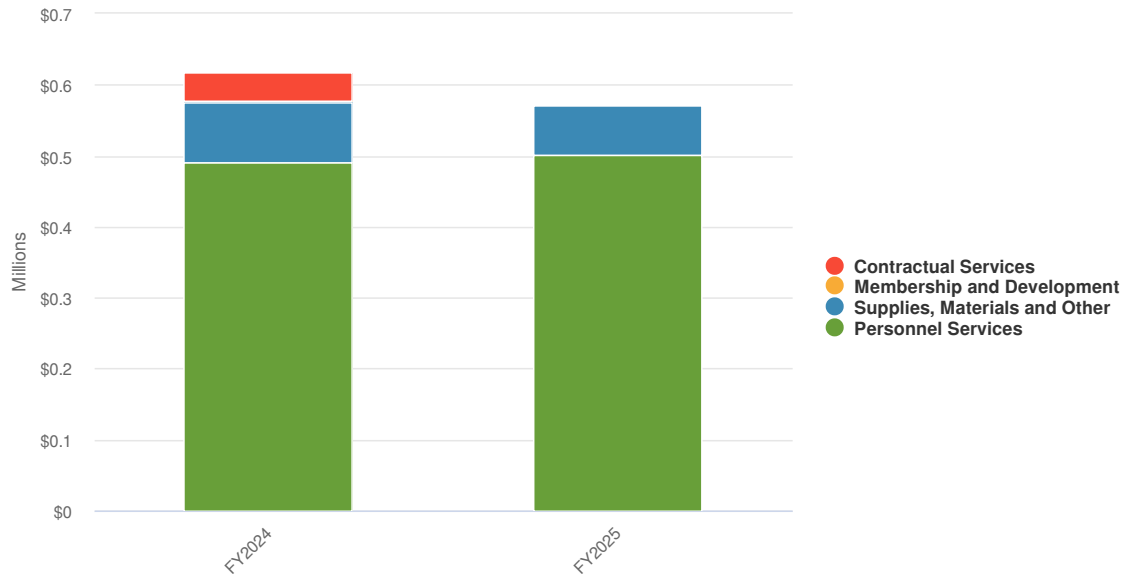
Examine the broadening of accessibility through the integration of additional mechanisms within the skate park, such as BMX bikes and scooters.

## Skate Park by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$617,800	\$573,600
Personnel Services	\$490,200	\$501,000
Contractual Services	\$40,000	\$0
Membership and Development	\$3,100	\$3,100
Supplies, Materials and Other	\$84,500	\$69,500
<b>Total All Funds:</b>	<b>\$617,800</b>	<b>\$573,600</b>

# Skate Park Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$422,100	\$431,800
Employee Benefits	\$43,800	\$44,000
Retirement Benefits	\$24,300	\$25,200
<b>Total Personnel Services:</b>	<b>\$490,200</b>	<b>\$501,000</b>
Contractual Services		
Professional Services	\$40,000	\$0
<b>Total Contractual Services:</b>	<b>\$40,000</b>	<b>\$0</b>
Membership and Development		
Membership and Development	\$3,100	\$3,100
<b>Total Membership and Development:</b>	<b>\$3,100</b>	<b>\$3,100</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$57,200	\$57,200
Material > 1 Year <\$5,000	\$3,000	\$3,000
Other Expenses	\$24,300	\$9,300
<b>Total Supplies, Materials and Other:</b>	<b>\$84,500</b>	<b>\$69,500</b>
<b>Total Expense Objects:</b>	<b>\$617,800</b>	<b>\$573,600</b>

# Special Needs Programming



**Kevin Fernandez**  
Recreation Supervisor

The Special Needs program focuses on developing and planning high-quality recreational experiences specifically designed for individuals with special needs. This program is dedicated to providing inclusive and enriching activities that cater to the unique abilities and interests of our citizens, ensuring that everyone can enjoy meaningful and enjoyable recreational opportunities.

## Special Needs Programming Accomplishments and Goals

### 2021-2023 Accomplishments

Organized events to foster social opportunities and community engagement, such as Special Needs Dances and a Resource Fair.

Offered specialized programs and support services for specific groups, through partnerships with Gigi's Playhouse (for individuals with Down syndrome) and "Take Me Home" (initiative for emergency situations).

Provided inclusive sports and activities, as well as opportunities for learning and skill development, (e.g. Lake Forest Challenger Baseball, Shining Soccer Stars, Social Group for Children on the Spectrum, Martial Arts for All, Gymnastics for Kids with Special Needs), showcasing the commitment to creating an inclusive environment for individuals with diverse needs within the community.

### 2023-2025 Goals

Expand the Special Needs Program with an additional resource fair or event.

Partner with Orange County Special Olympics for expanded programming options and potential venue space for future events.

Collaborate with neighboring cities to enhance programming for the special needs population and improve marketing efforts.

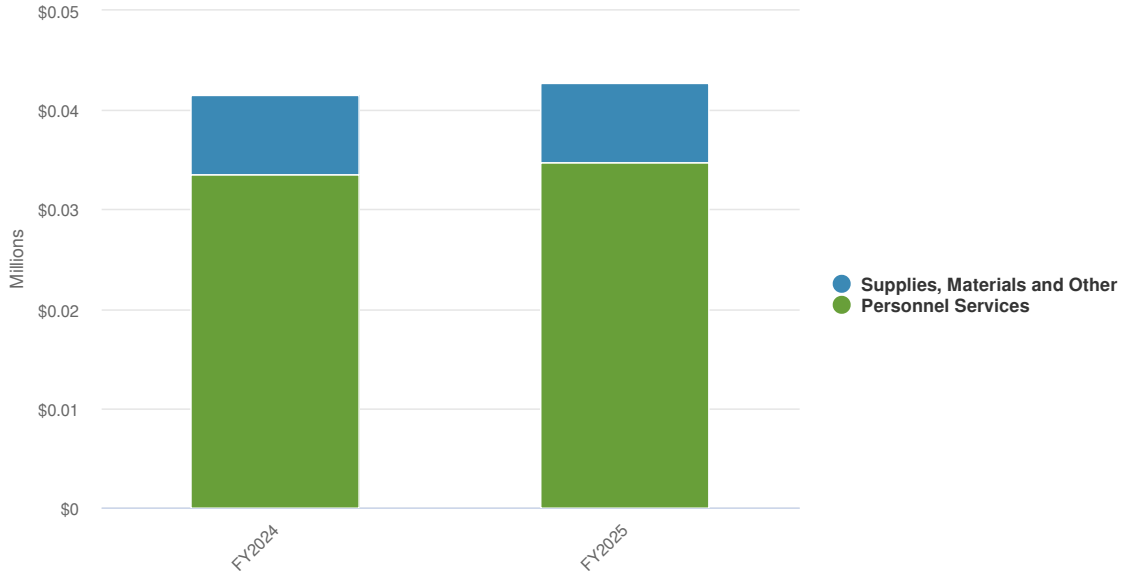
Introduce specialized programming at the Etnies Skate Park for the Special Needs population.

## Special Needs Programming by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$41,600	\$42,800
Personnel Services	\$33,600	\$34,800
Supplies, Materials and Other	\$8,000	\$8,000
<b>Total All Funds:</b>	<b>\$41,600</b>	<b>\$42,800</b>

# Special Needs Programming Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$26,900	\$28,000
Employee Benefits	\$5,100	\$5,100
Retirement Benefits	\$1,600	\$1,700
<b>Total Personnel Services:</b>	<b>\$33,600</b>	<b>\$34,800</b>
Supplies, Materials and Other		
Other Expenses	\$8,000	\$8,000
<b>Total Supplies, Materials and Other:</b>	<b>\$8,000</b>	<b>\$8,000</b>
<b>Total Expense Objects:</b>	<b>\$41,600</b>	<b>\$42,800</b>

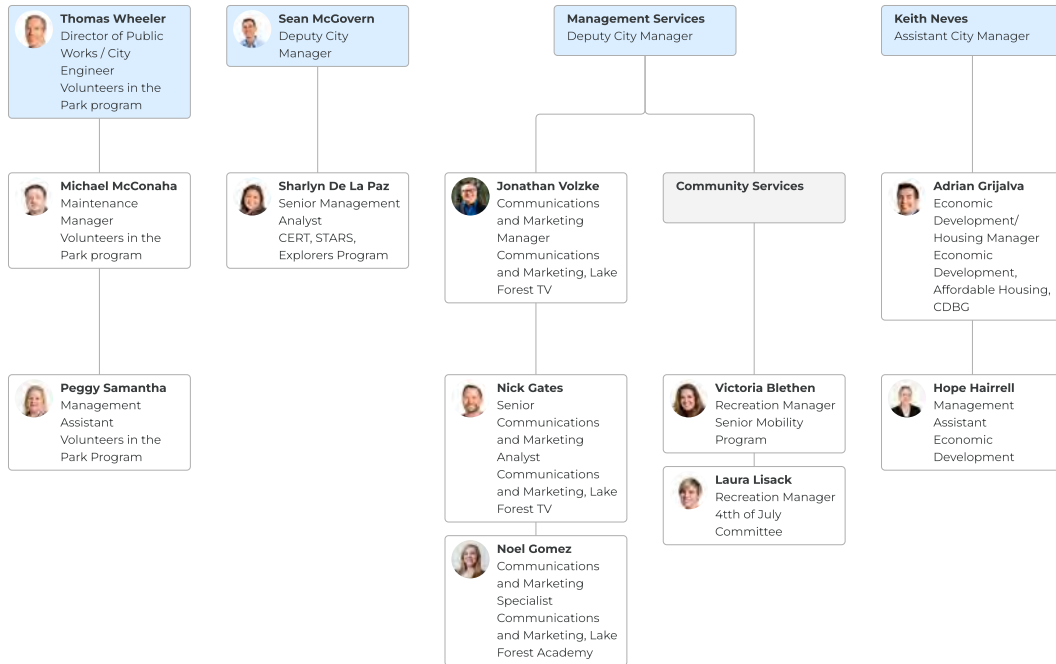
This page left blank intentionally.



# Community Vitality and Engagement

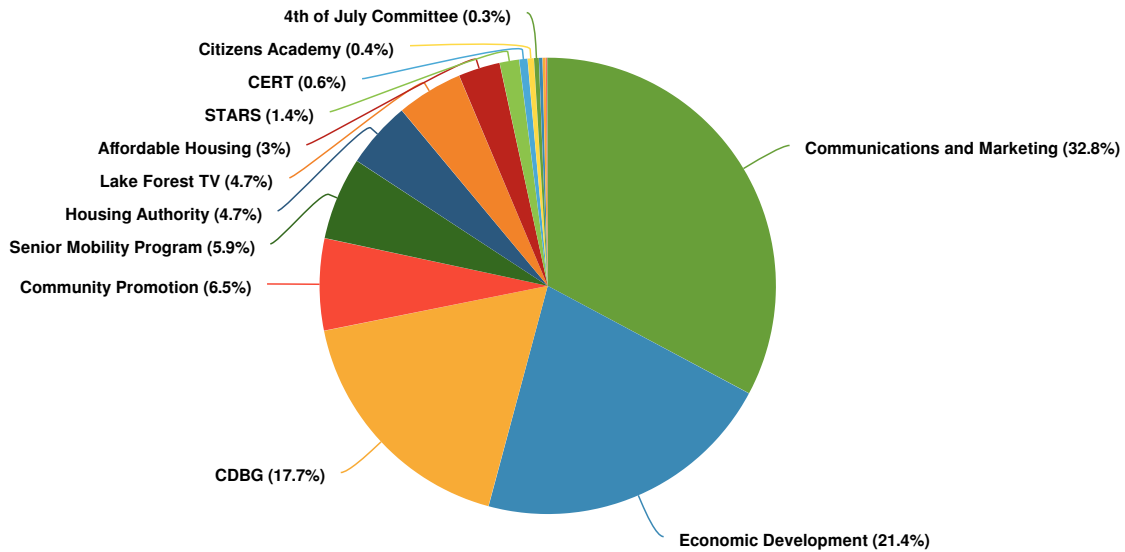
The Community Vitality and Engagement program area includes 16 programs encompassing the community engagement programs and functions of a city. They include programs such as communications and marketing, economic development, and affordable housing. This program area also includes event advisory committees and other community engagement programs such as the Citizens Academy, Community Emergency Response Team, and Volunteers in the Park.

## Community Vitality and Engagement Organizational Chart



# Community Vitality and Engagement by Program

## Budgeted Expenditures by Program

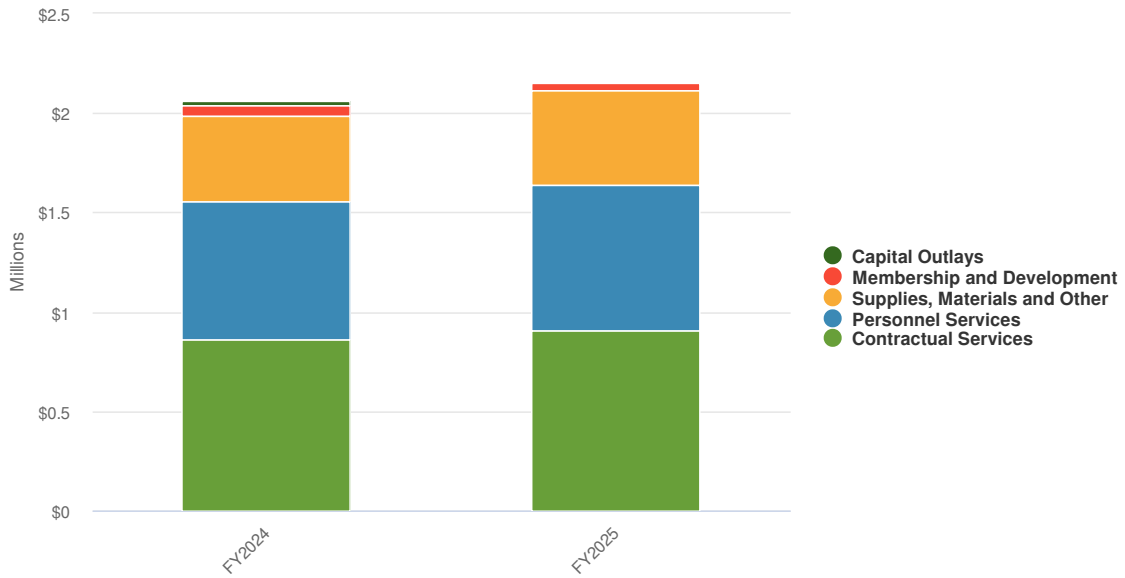


Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Community Vitality & Engagement		
Communications and Marketing	\$663,685	\$709,785
Lake Forest TV	\$104,600	\$101,700
Economic Development	\$411,400	\$462,500
Affordable Housing	\$61,300	\$63,900
Housing Authority	\$102,200	\$102,200
CDBG	\$382,115	\$382,115
Senior Mobility Program	\$122,300	\$127,000
Community Promotion	\$143,600	\$140,600
Citizens Academy	\$9,500	\$9,500
CERT	\$12,950	\$12,950
STARS	\$30,000	\$30,000
Explorers Program	\$5,500	\$5,500
Performing Arts Center Advisory	\$1,800	\$1,800
4th of July Committee	\$7,500	\$7,500
Senior Advisory	\$1,000	\$1,000
Volunteers in Parks	\$5,000	\$5,000
<b>Total Community Vitality &amp; Engagement:</b>	<b>\$2,064,450</b>	<b>\$2,163,050</b>
<b>Total Expenditures:</b>	<b>\$2,064,450</b>	<b>\$2,163,050</b>



# Community Vitality and Engagement by Category

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services	\$693,500	\$734,400
Contractual Services	\$860,115	\$903,015
Membership and Development	\$45,860	\$41,360
Supplies, Materials and Other	\$436,275	\$474,275
Capital Outlays	\$28,700	\$10,000
<b>Total Expense Objects:</b>	<b>\$2,064,450</b>	<b>\$2,163,050</b>

This page left blank intentionally.



# Communications and Marketing



**Jonathan Volzke**  
Communications and Marketing Manager

The Communications & Marketing program oversees the planning, development, and implementation of marketing and branding strategies for the organization. It manages publicity for events, projects, and City initiatives, handles social media management, and coordinates public relations efforts. This program also administers television franchise and studio operations, manages emergency communications, and handles organization-wide communication efforts.

## Communications and Marketing Accomplishments and Goals

### 2021-2023 Accomplishments

Maintained the City's radio station on AM 1690 to inform residents of City news and events and provide information during emergencies.

Designed and launched a new city website and extended use of artificial intelligence systems - Amazon Alex, Google Home, etc. - to expand public communications.

Continued public education initiatives to maintain a low crime rate in the city, including Stay Safe Lake Forest, the City's Leadership Academy, and the development and launch of a continuing study, the Lake Forest Citizens Academy Graduate Course.

Developed a public engagement plan related to the National CORE affordable housing development.

Expanded ad hoc "Pop Up City Hall" to a regularly scheduled "Pop Up City Hall," allowing for promotion of The Leaflet.

### 2023-2025 Goals

Using digital technologies to alter current processes, resulting in improved efficiency and productivity, implementation of Chatbot on the website, and implementation of community survey software.

Procurement of and licensing for the use of a drone.

Conduct public engagement campaigns focused on affordable housing opportunities.

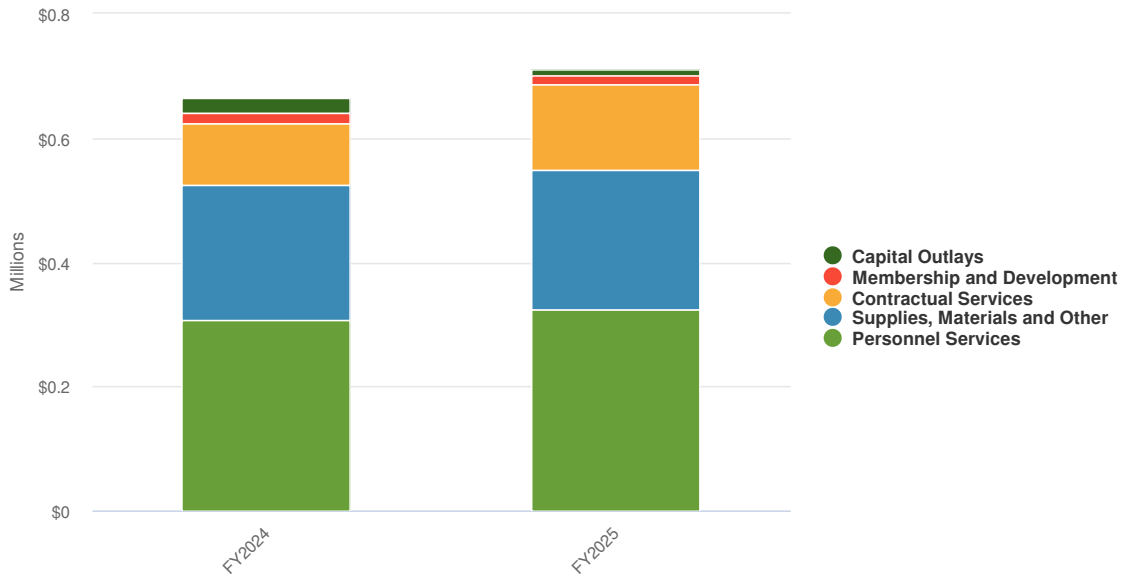
Conduct public engagement campaigns for the redevelopment of Lake Forest Nature Park and Lake Forest Park and present conceptual plans for City Council consideration.

## Communications and Marketing by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$663,685	\$709,785
Personnel Services	\$307,200	\$323,200
Contractual Services	\$98,100	\$137,100
Membership and Development	\$17,160	\$14,260
Supplies, Materials and Other	\$218,225	\$225,225
Capital Outlays	\$23,000	\$10,000
<b>Total All Funds:</b>	<b>\$663,685</b>	<b>\$709,785</b>

# Communications and Marketing Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$242,200	\$256,700
Employee Benefits	\$42,500	\$42,700
Retirement Benefits	\$22,500	\$23,800
<b>Total Personnel Services:</b>	<b>\$307,200</b>	<b>\$323,200</b>
Contractual Services		
Professional Services	\$30,000	\$24,000
Software and Digital Products	\$66,100	\$111,100
Non Professional Services	\$2,000	\$2,000
<b>Total Contractual Services:</b>	<b>\$98,100</b>	<b>\$137,100</b>
Membership and Development		
Membership and Development	\$17,160	\$14,260
<b>Total Membership and Development:</b>	<b>\$17,160</b>	<b>\$14,260</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$13,925	\$13,925
Material > 1 Year <\$5,000	\$1,500	\$1,500
Other Expenses	\$202,800	\$209,800
<b>Total Supplies, Materials and Other:</b>	<b>\$218,225</b>	<b>\$225,225</b>

Name	FY2024 Budgeted	FY2025 Budgeted
Capital Outlays		
Capital Outlay	\$23,000	\$10,000
<b>Total Capital Outlays:</b>	<b>\$23,000</b>	<b>\$10,000</b>
<b>Total Expense Objects:</b>	<b>\$663,685</b>	<b>\$709,785</b>

# Lake Forest TV



**Nick Gates**  
Senior Communications and Marketing Analyst

The Lake Forest TV Cable Television program is responsible for administering the City's cable television franchise agreement and overseeing local programming. This includes the production and management of various locally produced programs such as the State of the City Address, Mayor's Minute, coverage of special events, and live broadcasts of City Council and Commission meetings.

## Lake Forest TV Accomplishments and Goals

### 2021-2023 Accomplishments

Launched Lake Forest TV and developed content to increase opportunities for residents to learn about the City's decision-making processes.

Maintained City's Government Channel on Cox Communications, broadcasting City Council meetings, Commission meetings, and other City-created content over Cox Channel 851.

Broadcast all Commission meetings on LFTV, enabling residents to view proceedings on COX channel 851.

### 2023-2025 Goals

Implement the streaming of LFTV on the website.

Produce one new segment for channel (i.e. focus on Lake Forest Parks, Historical Society moment, etc.) monthly.

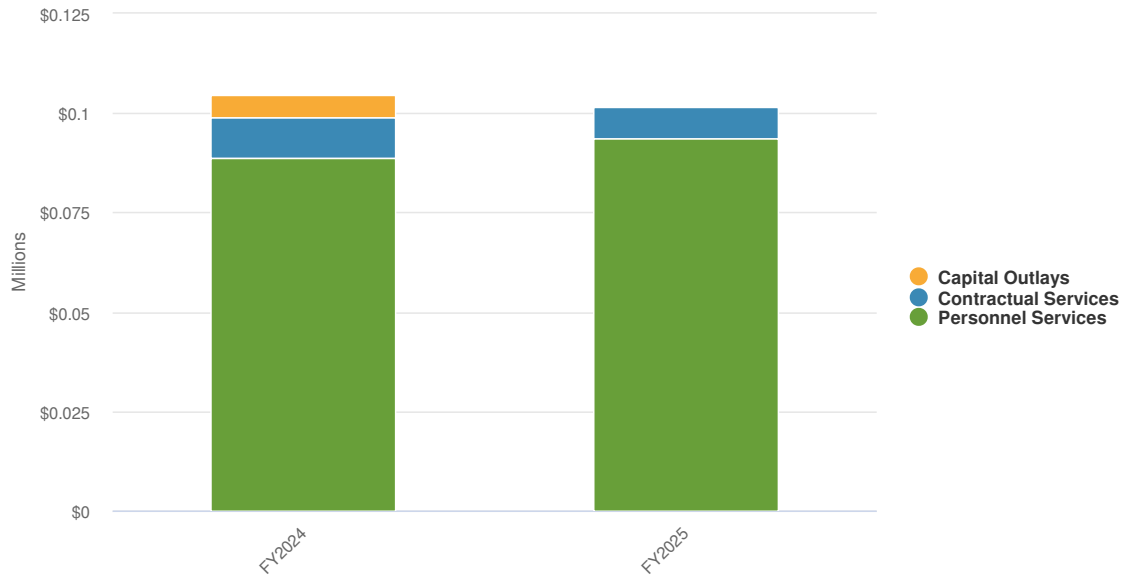
Produce channel apps to allow stand-alone viewing of City's channel on various broadcast platforms.

## Lake Forest TV by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$104,600	\$101,700
Personnel Services	\$88,800	\$93,600
Contractual Services	\$10,100	\$8,100
Capital Outlays	\$5,700	\$0
<b>Total All Funds:</b>	<b>\$104,600</b>	<b>\$101,700</b>

# Lake Forest TV Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$71,300	\$75,700
Employee Benefits	\$12,100	\$12,200
Retirement Benefits	\$5,400	\$5,700
<b>Total Personnel Services:</b>	<b>\$88,800</b>	<b>\$93,600</b>
Contractual Services		
Software and Digital Products	\$4,200	\$4,200
Non Professional Services	\$2,000	\$0
Utilities and Utility Services	\$3,900	\$3,900
<b>Total Contractual Services:</b>	<b>\$10,100</b>	<b>\$8,100</b>
Capital Outlays		
Capital Outlay	\$5,700	\$0
<b>Total Capital Outlays:</b>	<b>\$5,700</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$104,600</b>	<b>\$101,700</b>

# Economic Development



**Adrian Grijalva**  
Economic Development/Housing Manager

The Economic Development Program encourages the retention and expansion of existing Lake Forest businesses, and works to attract new business to the city. Other components of the Economic Development Program include promoting the community through development of relationships with businesses, property owners, developers, property managers, and brokers. The City partners with the Lake Forest Chamber of Commerce to host a variety of special events and expos as a way to promote the City and attract new businesses.

## Economic Development Accomplishments and Goals

### 2021-2023 Accomplishments

Worked with a consultant to retain and enhance business attraction services.

Developed funding programs to assist businesses and restaurants with economic recovery.

Facilitated outdoor dining through local zoning and programs that supported and promoted open-air, take-out, and delivery options.

Resumed regular programming/held in-person events including roundtables, mixers, seminars, and more.

### 2023-2025 Goals

Procure a consultant to report on the City's current shopping center inventory and recommend transition or re-tenant options based on shopper preferences and other economic trends.

Re-introduce the Taste of Lake Forest to the community.

Procure a marketing consultant to develop and initiate a "Stay in Lake Forest" marketing campaign to bolster occupancy rates.

Renegotiate expiring lease agreements with the equestrian center and golf course.

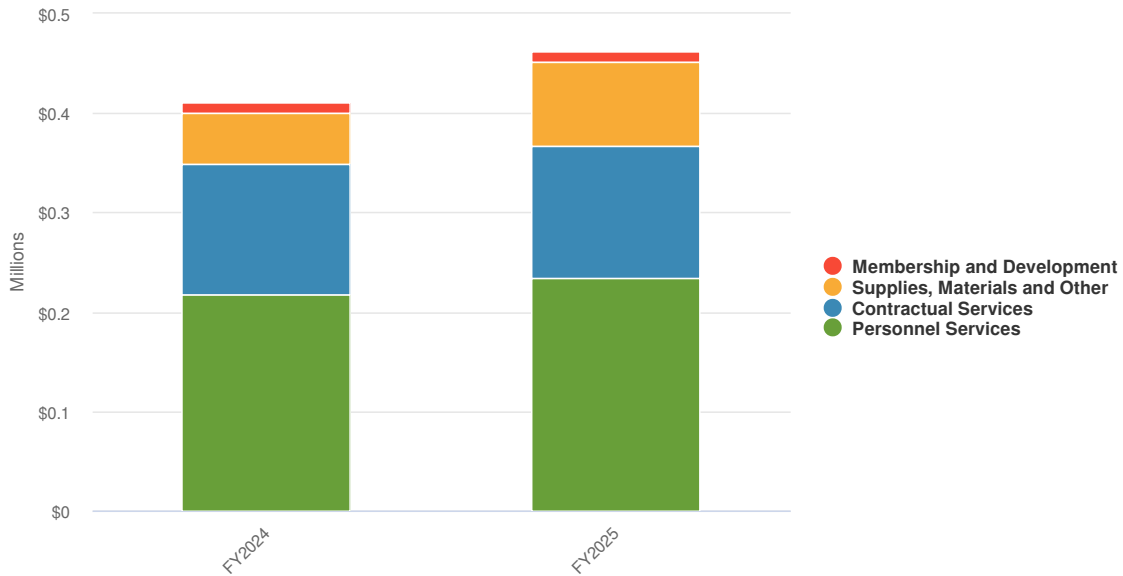
## Economic Development by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$411,400	\$462,500
Personnel Services	\$217,900	\$234,600
Contractual Services	\$130,500	\$132,500
Membership and Development	\$11,800	\$10,200
Supplies, Materials and Other	\$51,200	\$85,200
<b>Total All Funds:</b>	<b>\$411,400</b>	<b>\$462,500</b>



# Economic Development Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$171,600	\$186,800
Employee Benefits	\$32,700	\$33,000
Retirement Benefits	\$13,600	\$14,800
<b>Total Personnel Services:</b>	<b>\$217,900</b>	<b>\$234,600</b>
Contractual Services		
Professional Services	\$80,000	\$100,000
Non Professional Services	\$2,500	\$2,500
Contributions to Organizations	\$48,000	\$30,000
<b>Total Contractual Services:</b>	<b>\$130,500</b>	<b>\$132,500</b>
Membership and Development		
Membership and Development	\$11,800	\$10,200
<b>Total Membership and Development:</b>	<b>\$11,800</b>	<b>\$10,200</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$21,100	\$36,200
Other Expenses	\$30,100	\$49,000
<b>Total Supplies, Materials and Other:</b>	<b>\$51,200</b>	<b>\$85,200</b>
<b>Total Expense Objects:</b>	<b>\$411,400</b>	<b>\$462,500</b>

This page left blank intentionally.



# Affordable Housing



**Adrian Grijalva**  
Economic Development/Housing Manager

The Affordable Housing program works collaboratively to develop regional solutions for affordable and transitional housing needs in the City of Lake Forest. The City is a member of the Orange County Housing Finance Trust (“OCHFT”). It was created for the purpose of funding housing initiatives, specifically aimed at providing assistance to the homeless population, as well as individuals and families with extremely low, very low, and low income within the County of Orange.

## Affordable Housing Accomplishments and Goals

### 2021-2023 Accomplishments

Managed a supplemental budget appropriation for the disbursement of funds to National CORE for the Mountain View Affordable Housing Project

Issued a Notice of Funding Availability (NOFA) for affordable housing acquisition, conversion or rehabilitation.

### 2023-2025 Goals

Continue to improve business practices and streamline Affordable Housing development by:

- Researching best policies and practices;
- Remaining cognizant of laws and regulations surrounding affordable housing; and
- Conducting periodic and ad hoc updates as necessary

Issue a Notice of Funding Availability (NOFA) for Affordable Housing Development.

## Affordable Housing by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$61,300	\$63,900
Personnel Services	\$61,300	\$63,900
<b>Total All Funds:</b>	<b>\$61,300</b>	<b>\$63,900</b>

## Affordable Housing Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$46,000	\$48,300
Employee Benefits	\$9,600	\$9,600
Retirement Benefits	\$5,700	\$6,000
<b>Total Personnel Services:</b>	<b>\$61,300</b>	<b>\$63,900</b>
<b>Total Expense Objects:</b>	<b>\$61,300</b>	<b>\$63,900</b>

# Housing Authority



**Adrian Grijalva**  
Economic Development/Housing Manager

The Housing Authority program manages the activities of the Lake Forest Housing Authority. The primary purpose of the Authority is to develop affordable housing for families of low and moderate-income within the City of Lake Forest. The Housing Authority also oversees the management and disposition of assets in accordance with provisions of State Housing Law.

## Housing Authority Accomplishments and Goals

### 2021-2023 Accomplishments

Included Low and Moderate Income Housing Asset funds in the NOFA: Affordable Housing Acquisition, Conversion or Rehabilitation Project.

Sold a 7,000 square foot vacant parcel previously purchased from the County of Orange to the City.

### 2023-2025 Goals

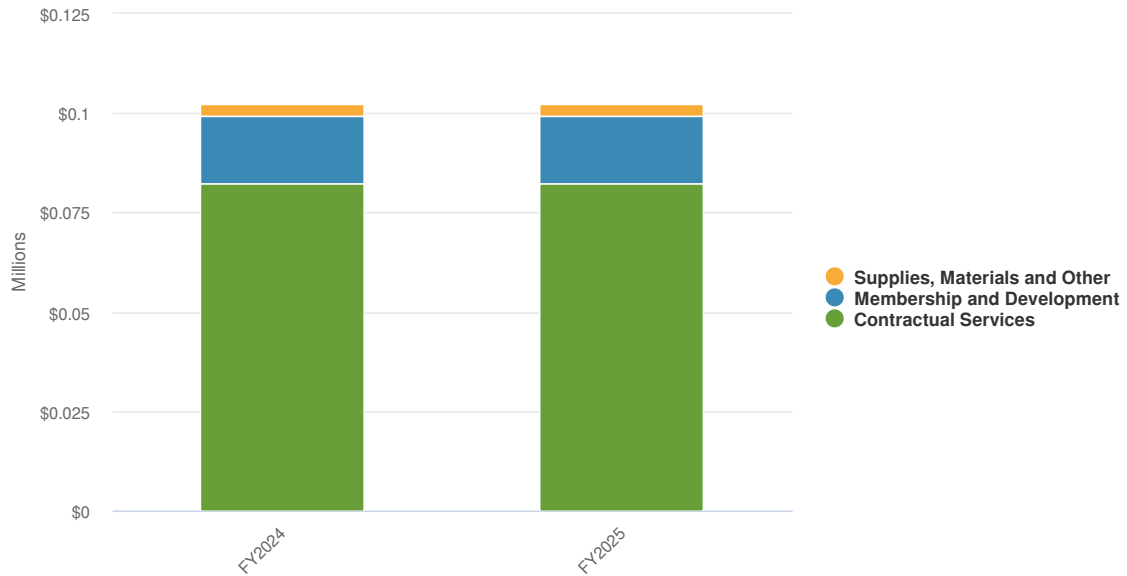
- Continue to improve business practices and streamline Affordable Housing development by:
- Researching best policies and practices;
  - Remaining cognizant of laws and regulations surrounding affordable housing; and,
  - Conducting periodic and ad hoc updates as necessary
- Produce the Housing Annual Report to the California Department of Housing and Community Development

## Housing Authority by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
Special Revenue		
Low and Moderate Income Housing Asset		
Contractual Services	\$82,300	\$82,300
Membership and Development	\$16,900	\$16,900
Supplies, Materials and Other	\$3,000	\$3,000
<b>Total Low and Moderate Income Housing Asset:</b>	<b>\$102,200</b>	<b>\$102,200</b>
<b>Total Special Revenue:</b>	<b>\$102,200</b>	<b>\$102,200</b>
<b>Total All Funds:</b>	<b>\$102,200</b>	<b>\$102,200</b>

# Housing Authority Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services		
Professional Services	\$82,300	\$82,300
<b>Total Contractual Services:</b>	<b>\$82,300</b>	<b>\$82,300</b>
Membership and Development		
Membership and Development	\$16,900	\$16,900
<b>Total Membership and Development:</b>	<b>\$16,900</b>	<b>\$16,900</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$200	\$200
Other Expenses	\$2,800	\$2,800
<b>Total Supplies, Materials and Other:</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>Total Expense Objects:</b>	<b>\$102,200</b>	<b>\$102,200</b>

# Community Development Block Grant (CDBG)



**Adrian Grijalva**  
Economic Development/Housing Manager

The purpose of this program is to administer the Federal Housing and Urban Development (HUD) Department’s Community Development Block Grant Program (CDBG). The CDBG program is intended to improve the urban living and economic environment for elderly residents or low- and/or moderate-income residents. Activities which are eligible for CDBG funding include housing rehabilitation programs, land acquisition for new housing construction, vocational training for persons with disabilities, and other programs that improve the living environment of persons of low and/or moderate-income. The City arranges citizen participation meetings and begins processing application requests in December of each year in order to prepare the Annual Action Plan by May of the subsequent year. A Consolidated Plan, which identifies housing and community development needs and establishes funding priorities, is required by HUD every five years.

## CDBG Accomplishments and Goals

### 2021-2023 Accomplishments

Utilized the CDBG funds to assist residents with social services and provided 12 housing rehabilitation loans and exterior paint grants to four low-income households.

Developed and implemented a Small Business Grant Program, assisting 80 businesses with \$1,000 grants, and increased funding for non-profit grant recipients using the CARES Act CDBG-CV funds.

Provided needed community services and infrastructure improvements benefiting low and moderate-income persons and those with special needs.

Included CDBG Funds in the NOFA: Affordable Housing Acquisition, Conversion or Rehabilitation Project.

### 2023-2025 Goals

Implement recommended programs to aid businesses and residents.

Utilize CDBG funding to rehabilitate the City’s existing single-family and multi-family housing stock.

Conserve and expand the existing supply of affordable housing.

Update the Rehabilitation Program Policy and Procedures Manual.

## CDBG by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
Special Revenue		
Community Development Block Grant		
Contractual Services	\$382,115	\$382,115
<b>Total Community Development Block Grant:</b>	<b>\$382,115</b>	<b>\$382,115</b>
<b>Total Special Revenue:</b>	<b>\$382,115</b>	<b>\$382,115</b>
<b>Total All Funds:</b>	<b>\$382,115</b>	<b>\$382,115</b>

## CDBG Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services		
Professional Services	\$96,500	\$96,500
Contributions to Organizations	\$285,615	\$285,615
<b>Total Contractual Services:</b>	<b>\$382,115</b>	<b>\$382,115</b>
<b>Total Expense Objects:</b>	<b>\$382,115</b>	<b>\$382,115</b>

# Senior Mobility Program



**Courtney Wysocki**  
Senior Recreation Supervisor

The Senior Mobility program, funded by the Senior Mobility Grant, is a valuable initiative that offers transportation services tailored to meet the needs of Lake Forest's senior residents. This initiative provides convenient and accessible transportation options, empowering seniors to maintain their independence, attend appointments, and participate in social activities. This program plays a crucial role in connecting Lake Forest's seniors to essential services and opportunities, enhancing their quality of life, and fostering community engagement.

## Senior Mobility Program Accomplishments and Goals

### 2021-2023 Accomplishments

Enhanced accessibility and awareness of the Senior Mobility Program through increased marketing efforts.

Increased ridership by 4%.

Achieved a 30% increase in interactions with participant caregivers to complete the required paperwork for program registration.

### 2023-2025 Goals

Increase users by providing more options and expanding to new locations.

Enhance marketing efforts through the creation of a marketing video, to be showcased across various media channels.

Increase ridership by 10% during Fiscal Year 2023/24.

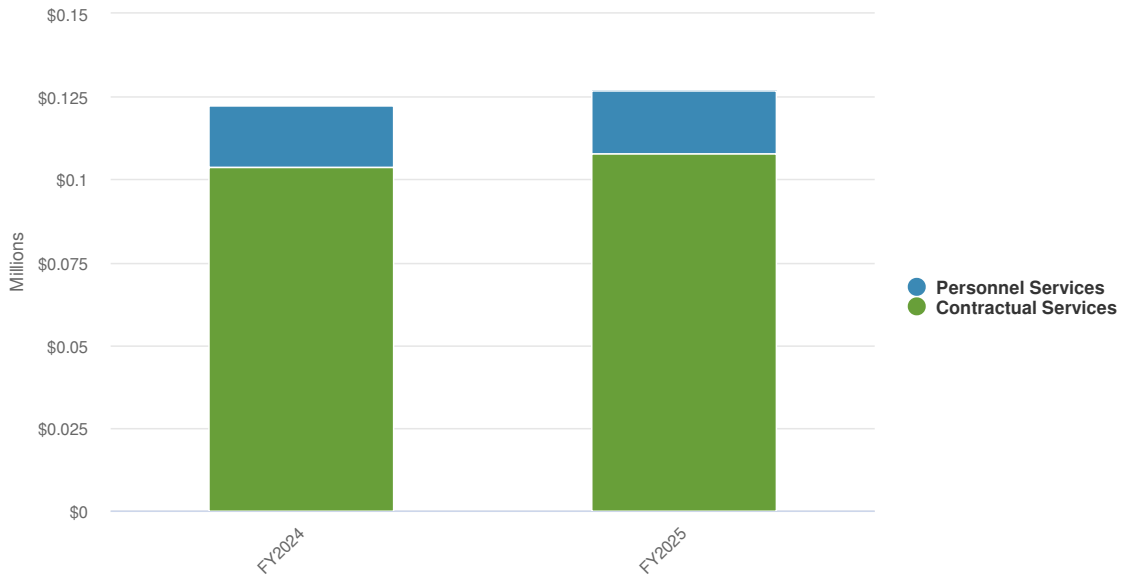
## Senior Mobility Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund		
Personnel Services	\$18,300	\$19,100
<b>Total General Fund:</b>	<b>\$18,300</b>	<b>\$19,100</b>
Special Revenue		
Measure M2 Senior Mobility		
Contractual Services	\$104,000	\$107,900
<b>Total Measure M2 Senior Mobility:</b>	<b>\$104,000</b>	<b>\$107,900</b>
<b>Total Special Revenue:</b>	<b>\$104,000</b>	<b>\$107,900</b>
<b>Total All Funds:</b>	<b>\$122,300</b>	<b>\$127,000</b>



# Senior Mobility Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services		
Salaries and Wages	\$13,500	\$14,200
Employee Benefits	\$3,100	\$3,100
Retirement Benefits	\$1,700	\$1,800
<b>Total Personnel Services:</b>	<b>\$18,300</b>	<b>\$19,100</b>
Contractual Services		
Non Professional Services	\$104,000	\$107,900
<b>Total Contractual Services:</b>	<b>\$104,000</b>	<b>\$107,900</b>
<b>Total Expense Objects:</b>	<b>\$122,300</b>	<b>\$127,000</b>

# Community Promotion



**Sean McGovern**  
Deputy City Manager

The Community Promotion program supplies community programs with funding and contributions to promote the well-being of residents.

## Community Promotion Accomplishments and Goals

### 2021-2023 Accomplishments

Provided coordinated neighborhood outreach at the residential and commercial areas adjacent to Cavanaugh Park.

Increased community satisfaction in the Southwest Lake Forest region through coordinated outreach and projects aimed at improving quality of life.

Continued partnership with Pet Adoption Center of Orange County.

Hosted community programs to promote safety and well-being including:

- National Night Out;
- Dump Day; and,
- The Posthumous Recognition Program.

### 2023-2025 Goals

Expand the efforts of the Neighborhood Improvement Task Force to include other areas of the city.

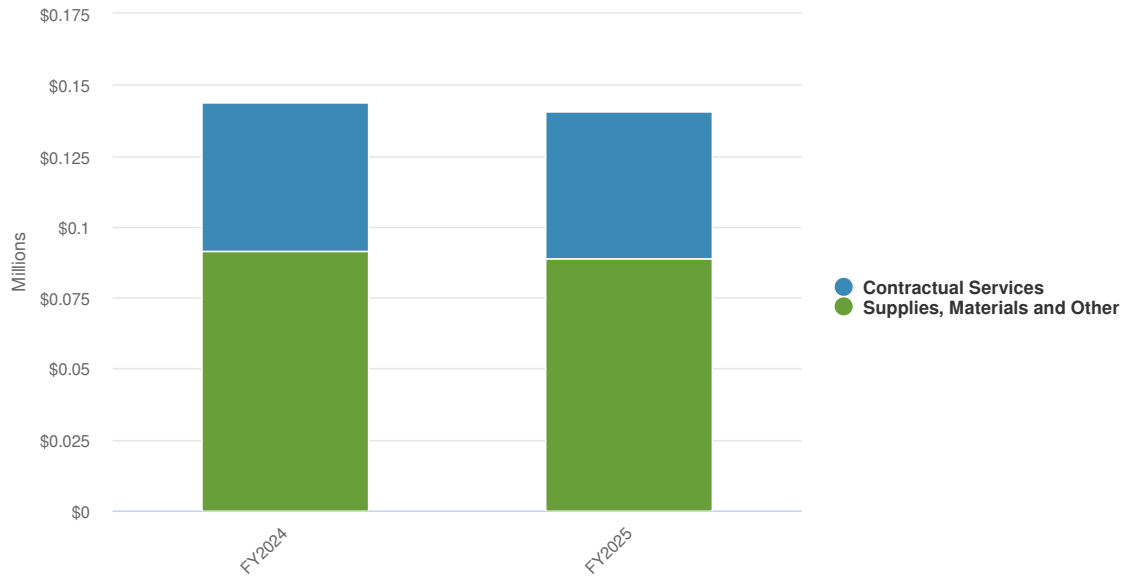
Promote the Pet Adoption Center as a local resource for residents.

## Community Promotion by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$143,600	\$140,600
Contractual Services	\$52,000	\$52,000
Supplies, Materials and Other	\$91,600	\$88,600
<b>Total All Funds:</b>	<b>\$143,600</b>	<b>\$140,600</b>

# Community Promotion Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services		
Non Professional Services	\$15,000	\$15,000
Contributions to Organizations	\$37,000	\$37,000
<b>Total Contractual Services:</b>	<b>\$52,000</b>	<b>\$52,000</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$7,600	\$7,600
Other Expenses	\$84,000	\$81,000
<b>Total Supplies, Materials and Other:</b>	<b>\$91,600</b>	<b>\$88,600</b>
<b>Total Expense Objects:</b>	<b>\$143,600</b>	<b>\$140,600</b>

This page left blank intentionally.



# Lake Forest Academy



**Noel Gomez**  
Communications and Marketing Specialist

The City presents an eight-week civic engagement course designed for residents who wish to gain a comprehensive understanding of how the City and its various departments operate. This program offers participants the opportunity to explore local history, delve into the intricacies of internal city operations, and discover the future plans envisioned for the community. Through this engaging course, residents can actively participate in shaping the future of the City by developing a deeper knowledge of its workings and fostering a sense of community involvement.

## Lake Forest Academy by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$9,500	\$9,500
Supplies, Materials and Other	\$9,500	\$9,500
<b>Total All Funds:</b>	<b>\$9,500</b>	<b>\$9,500</b>

## Lake Forest Academy Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Supplies, Materials and Other		
Other Expenses	\$9,500	\$9,500
<b>Total Supplies, Materials and Other:</b>	<b>\$9,500</b>	<b>\$9,500</b>
<b>Total Expense Objects:</b>	<b>\$9,500</b>	<b>\$9,500</b>

# Community Emergency Response Team (CERT)



**Sharlyn De La Paz**  
Senior Management Analyst

The purpose of the CERT program is to manage the Community Emergency Response Team (CERT), which is a citizen program to train Lake Forest residents to fill the void in major emergencies until professional emergency responders arrive. CERT is a national program under the Federal Emergency Management Agency (FEMA). The CERT program, overseen by Lake Forest Police Services, includes eight hands-on classes delivered in 3-hour sessions. Participating residents learn about the following: Emergency Preparedness, Fire Safety, Emergency Medical Operations I, Emergency Medical Operations II, Light Search and Rescue I, CERT Organization, Disaster Psychology/Terrorism, and participate in a Saturday Disaster Simulation/Exercise.

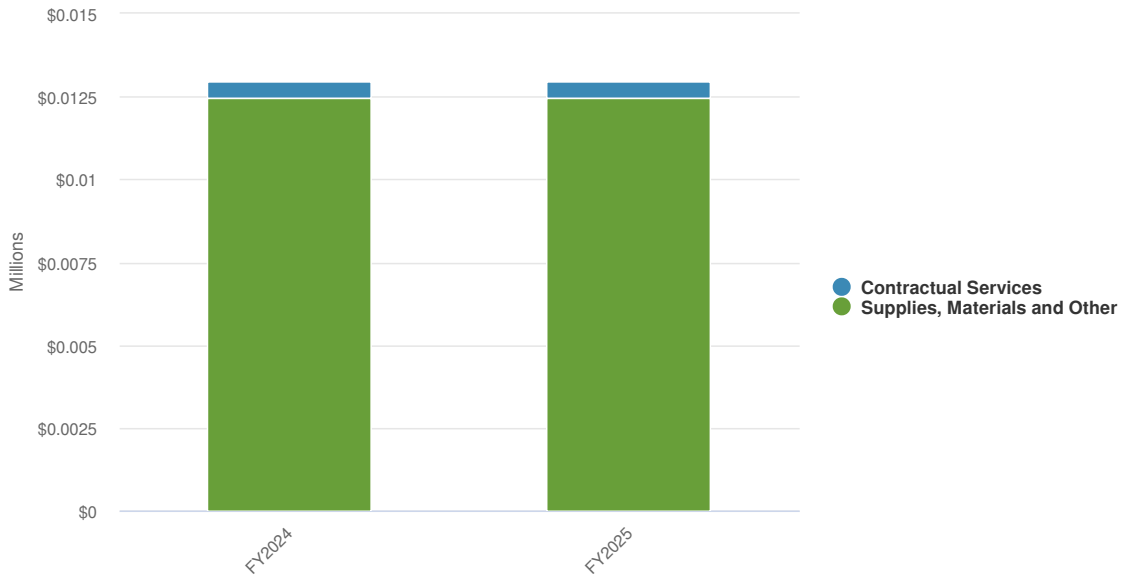


## CERT by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$12,950	\$12,950
Contractual Services	\$500	\$500
Supplies, Materials and Other	\$12,450	\$12,450
<b>Total All Funds:</b>	<b>\$12,950</b>	<b>\$12,950</b>

# CERT Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services		
Non Professional Services	\$500	\$500
<b>Total Contractual Services:</b>	<b>\$500</b>	<b>\$500</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$10,450	\$10,450
Other Expenses	\$2,000	\$2,000
<b>Total Supplies, Materials and Other:</b>	<b>\$12,450</b>	<b>\$12,450</b>
<b>Total Expense Objects:</b>	<b>\$12,950</b>	<b>\$12,950</b>

## Sheriff's Team of Active Retired Seniors (STARS)



**Sharlyn De La Paz**  
Senior Management Analyst

The purpose of the STARS program is to manage the Sheriff's Team of Active Retired Seniors (STARS), which is a senior citizen volunteer program through Lake Forest Police Services. STARS volunteers will often be involved in the following activities and tasks: Assist both Code Enforcement and Public Works, Assist in Neighborhood Watch Programs, Business Checks, City Park Watch, Clerical Support, Radar Display, Board Trailer, Seniors Offering Support, Special Events, Vacation Home Checks, and Van Patrol.

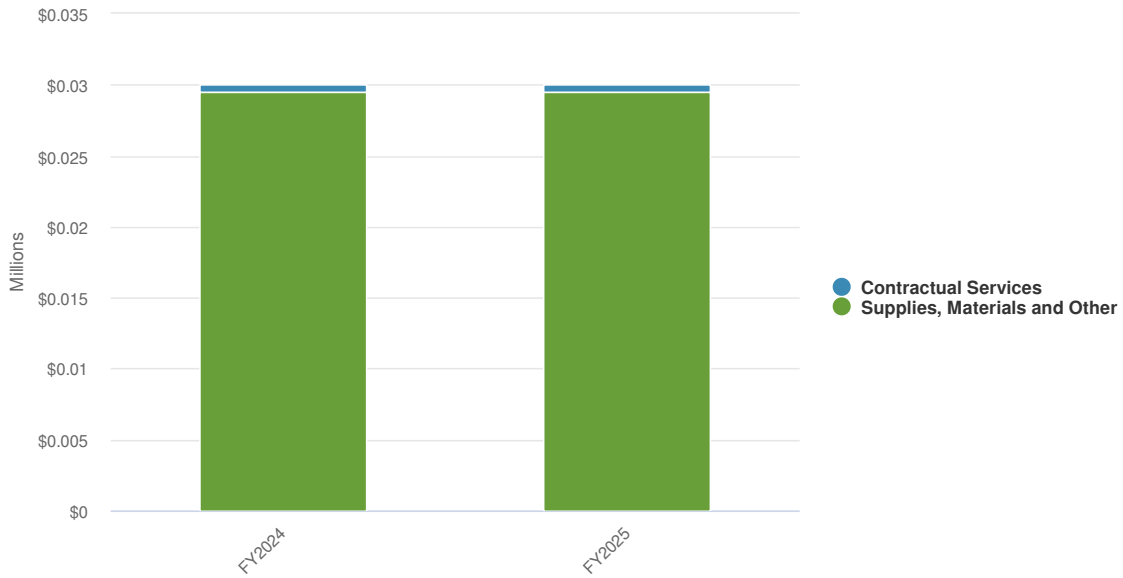
### STARS by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$30,000	\$30,000
Contractual Services	\$500	\$500
Supplies, Materials and Other	\$29,500	\$29,500
<b>Total All Funds:</b>	<b>\$30,000</b>	<b>\$30,000</b>



# STARS Program Summary

## Budgeted Program Expenditures by Category



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services		
Non Professional Services	\$500	\$500
<b>Total Contractual Services:</b>	<b>\$500</b>	<b>\$500</b>
Supplies, Materials and Other		
Supplies < 1 Year	\$3,500	\$3,500
Other Expenses	\$26,000	\$26,000
<b>Total Supplies, Materials and Other:</b>	<b>\$29,500</b>	<b>\$29,500</b>
<b>Total Expense Objects:</b>	<b>\$30,000</b>	<b>\$30,000</b>

# Explorers Program



**Sharlyn De La Paz**  
Senior Management Analyst

The purpose of the Explorers program is to manage a law enforcement explorer post overseen by Orange County Sheriff's Department which is targeted at career-oriented young adults, age 14 through 20, who are referred to as "Explorers." The program is a co-educational, young adult program supervised by Lake Forest Police Services and provides an opportunity for young adults to explore the law enforcement field.

## Explorers Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$5,500	\$5,500
Supplies, Materials and Other	\$5,500	\$5,500
<b>Total All Funds:</b>	<b>\$5,500</b>	<b>\$5,500</b>

## Explorers Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Supplies, Materials and Other		
Other Expenses	\$5,500	\$5,500
<b>Total Supplies, Materials and Other:</b>	<b>\$5,500</b>	<b>\$5,500</b>
<b>Total Expense Objects:</b>	<b>\$5,500</b>	<b>\$5,500</b>

# Performing Arts Center Advisory



**Jonathan Volzke**  
Communications and Marketing Manager

The Performing Arts Center Advisory consists of volunteer residents with expertise in acting, production, theater management, or marketing. This group convenes on a quarterly basis to share their valuable insights and provide guidance to the City on effectively managing the Performing Arts Center (PAC). Through their collective experience and expertise, the Advisory Board offers valuable recommendations and perspectives to ensure the PAC's successful operation and enhance its impact within the community. In lieu of formal appointment procedures, the City extended an invitation to interested residents from the community to join this new advisory committee.

## Performing Arts Center Advisory by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$1,800	\$1,800
Supplies, Materials and Other	\$1,800	\$1,800
<b>Total All Funds:</b>	<b>\$1,800</b>	<b>\$1,800</b>

## Performing Arts Center Advisory Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Supplies, Materials and Other		
Other Expenses	\$1,800	\$1,800
<b>Total Supplies, Materials and Other:</b>	<b>\$1,800</b>	<b>\$1,800</b>
<b>Total Expense Objects:</b>	<b>\$1,800</b>	<b>\$1,800</b>

## Senior Advisory



**Victoria Blethen**  
Recreation Manager

The City's Senior Advisory Board is dedicated to serving and supporting the senior citizen population in our community by providing valuable insights and information to the Community Services Commission. Appointed by the Community Services Commission, the Board plays a crucial role in ensuring the Commission is well-informed about matters of significance to senior residents. By addressing the needs and concerns of the senior population, the Board enhances the well-being and quality of life for seniors in our community, contributing to their betterment and overall welfare.



- Chair: Sandy Stang
- Vice Chair: Michelle Wood
- Board Member: Elaine Blais (not pictured)
- Board Member: Shirley Maldonado
- Board Member: Jan Wiviott

### Senior Advisory by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$1,000	\$1,000
Supplies, Materials and Other	\$1,000	\$1,000
<b>Total All Funds:</b>	<b>\$1,000</b>	<b>\$1,000</b>

## Senior Advisory Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Supplies, Materials and Other		
Other Expenses	\$1,000	\$1,000
<b>Total Supplies, Materials and Other:</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Total Expense Objects:</b>	<b>\$1,000</b>	<b>\$1,000</b>

## 4th of July Committee



**Courtney Wysocki**  
Senior Recreation Supervisor

The 4th of July Parade Committee is an enthusiastic group of volunteer citizens dedicated to organizing the annual parade. This committee plays a vital role in planning and coordinating the various aspects of the parade, ensuring a memorable and enjoyable experience for the community. Through their commitment and collaborative efforts, the 4th of July Parade Committee brings together the community in celebration of Independence Day, fostering a sense of unity and patriotism among participants and spectators alike.



### 4th of July Committee by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$7,500	\$7,500
Supplies, Materials and Other	\$7,500	\$7,500
<b>Total All Funds:</b>	<b>\$7,500</b>	<b>\$7,500</b>

## 4th of July Committee Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Supplies, Materials and Other		
Supplies < 1 Year	\$2,500	\$2,500
Other Expenses	\$5,000	\$5,000
<b>Total Supplies, Materials and Other:</b>	<b>\$7,500</b>	<b>\$7,500</b>
<b>Total Expense Objects:</b>	<b>\$7,500</b>	<b>\$7,500</b>

# Volunteers in Parks



**Peggy Samantha**  
Management Assistant

This program consists of Citizen volunteers who inspect parks quarterly and provide the City with detailed park inspection reports. Information is provided to City inspectors to perform repairs or park improvements to benefit park visitors.



## Volunteers in Parks Program by Funding Source

Name	FY2024 Budgeted	FY2025 Budgeted
All Funds		
General Fund	\$5,000	\$5,000
Supplies, Materials and Other	\$5,000	\$5,000
<b>Total All Funds:</b>	<b>\$5,000</b>	<b>\$5,000</b>

## Volunteers in Parks Program Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Supplies, Materials and Other		
Supplies < 1 Year	\$4,000	\$4,000
Other Expenses	\$1,000	\$1,000
<b>Total Supplies, Materials and Other:</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Total Expense Objects:</b>	<b>\$5,000</b>	<b>\$5,000</b>



---

# FUND SUMMARIES

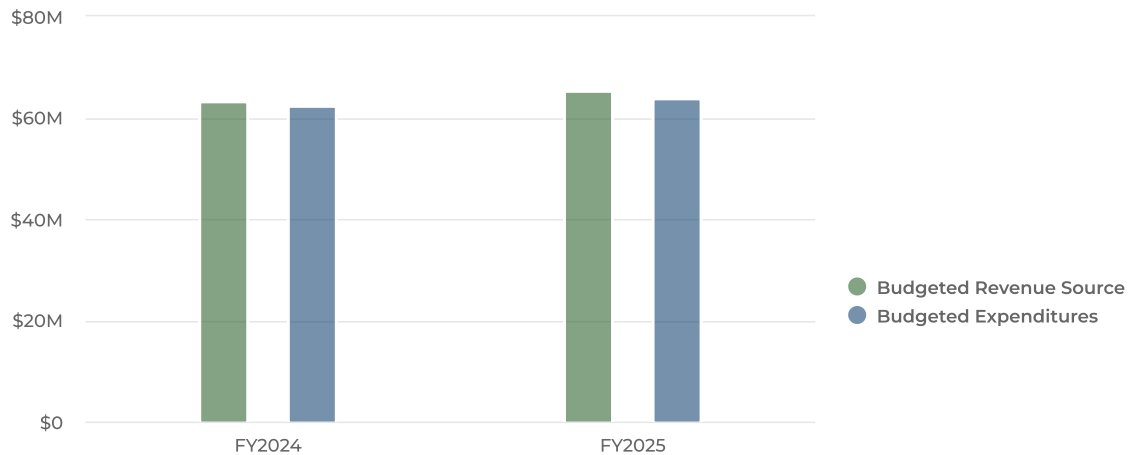
---



## General Fund - Fund Group

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 - Fund Group: Revenue by Fund

Name	FY2024 Budgeted	FY2025 Budgeted
General	\$63,275,800	\$65,339,600
<b>Total General:</b>	<b>\$63,275,800</b>	<b>\$65,339,600</b>

### General Fund - Fund Group: Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Taxes	\$53,312,000	\$55,334,800
Intergovernmental	\$260,000	\$260,000
Licenses and Permits	\$2,289,500	\$2,289,500
Charges for Current Services	\$2,842,300	\$2,860,300
Developer Contributions	\$120,000	\$120,000
Fines, Forfeiture, and Penalties	\$450,000	\$450,000
Use of Money and Property	\$3,917,000	\$3,940,000
Other Revenues	\$85,000	\$85,000
<b>Total Revenue Source:</b>	<b>\$63,275,800</b>	<b>\$65,339,600</b>

## General Fund - Fund Group: Expenditures by Fund

Name	FY2024 Budgeted	FY2025 Budgeted
General	\$59,594,104	\$60,764,371
General Fund CIP Projects	\$2,517,200	\$2,130,000
Infrastructure Reserve	\$0	\$280,820
Neighborhood Park Reserve	\$555,000	\$950,000
<b>Total:</b>	<b>\$62,666,304</b>	<b>\$64,125,191</b>

## General Fund - Fund Group: Expenditures by Program Area

Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Legislative	\$441,335	\$509,132
Management and Support	\$9,804,130	\$9,710,830
Public Safety	\$23,629,885	\$24,657,686
Infrastructure Maintenance Services	\$11,569,865	\$11,741,251
Planning, Engineering, Building and Safety	\$5,931,824	\$5,840,124
Transportation	\$1,468,550	\$1,357,250
Environmental Services	\$1,047,880	\$1,030,980
Culture, Leisure, & Recreation	\$4,464,500	\$4,346,283
Community Vitality & Engagement	\$1,476,135	\$1,570,835
Capital Improvement Plan	\$2,832,200	\$3,360,820
<b>Total Expenditures:</b>	<b>\$62,666,304</b>	<b>\$64,125,191</b>

## General Fund - Fund Group: Expenditures by Category

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services	\$11,905,950	\$12,499,150
Contractual Services	\$44,315,010	\$45,196,530
Membership and Development	\$438,588	\$440,685
Supplies, Materials and Other	\$1,933,426	\$1,998,076
Capital Outlays	\$1,220,700	\$609,500
Capital Improvement Plan	\$2,832,200	\$3,360,820
Debt Service	\$20,430	\$20,430
<b>Total Expense Objects:</b>	<b>\$62,666,304</b>	<b>\$64,125,191</b>

This page left blank intentionally.

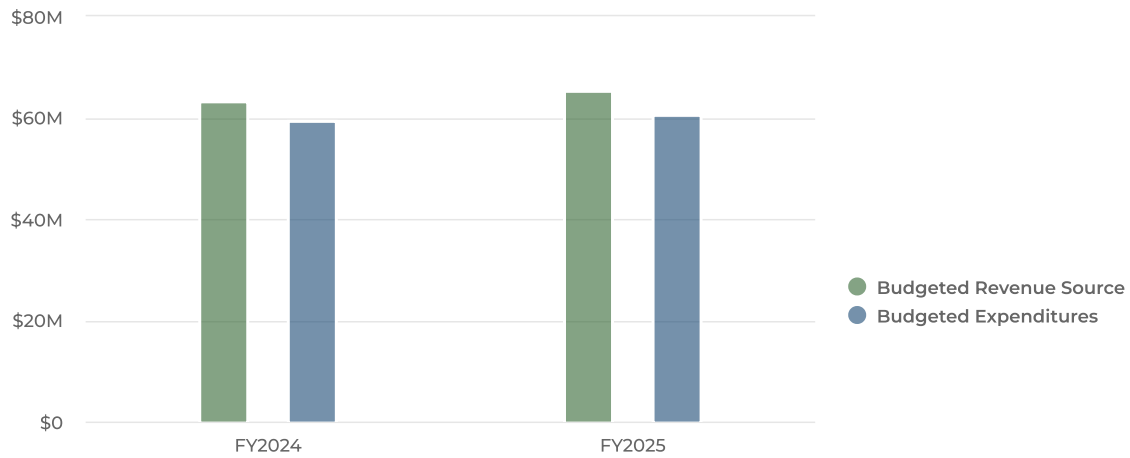




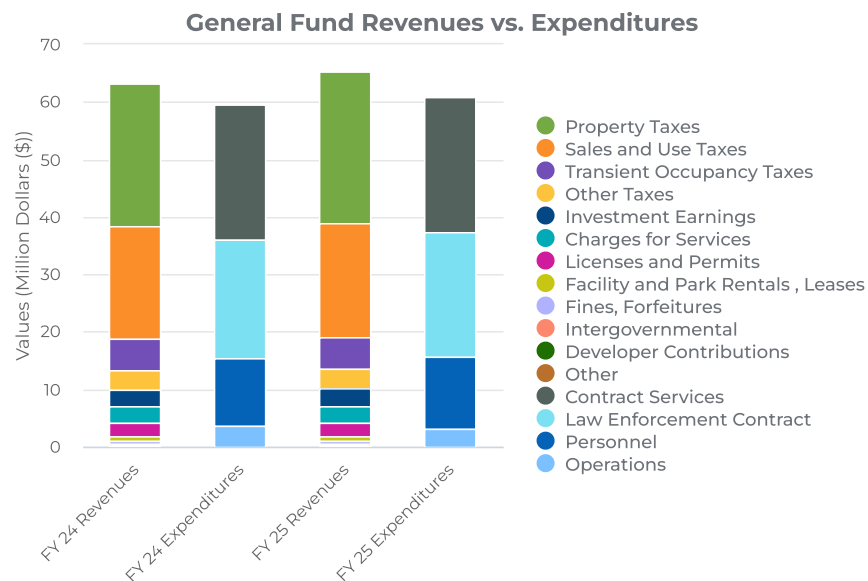
# General Fund Operating Fund

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

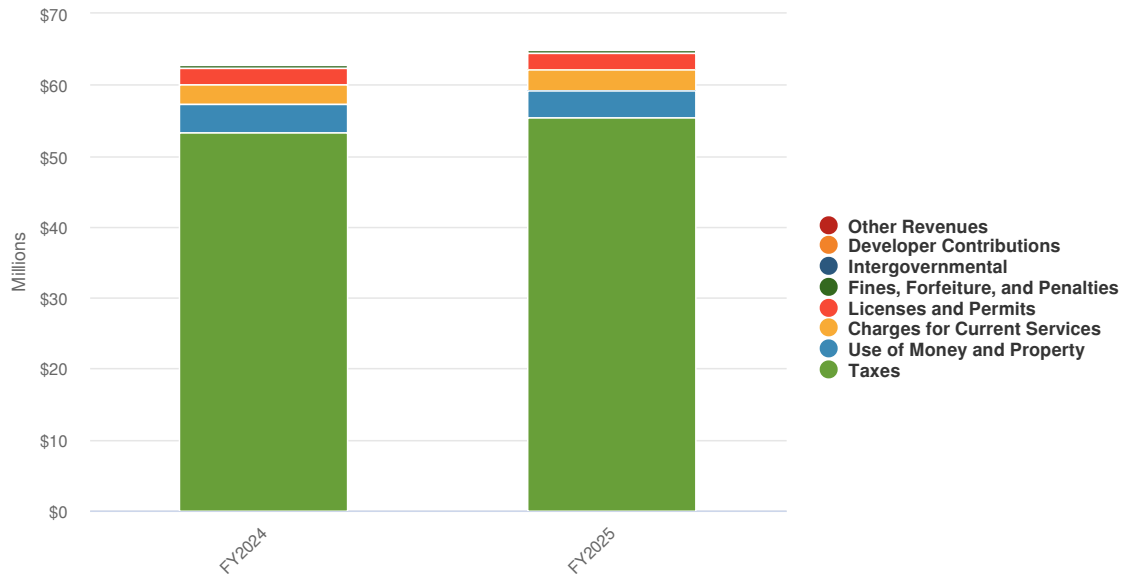


## General Fund Operating Revenues vs. Expenditures



# General Fund Operating: Revenues by Source

## Budgeted 2025 Revenues by Source

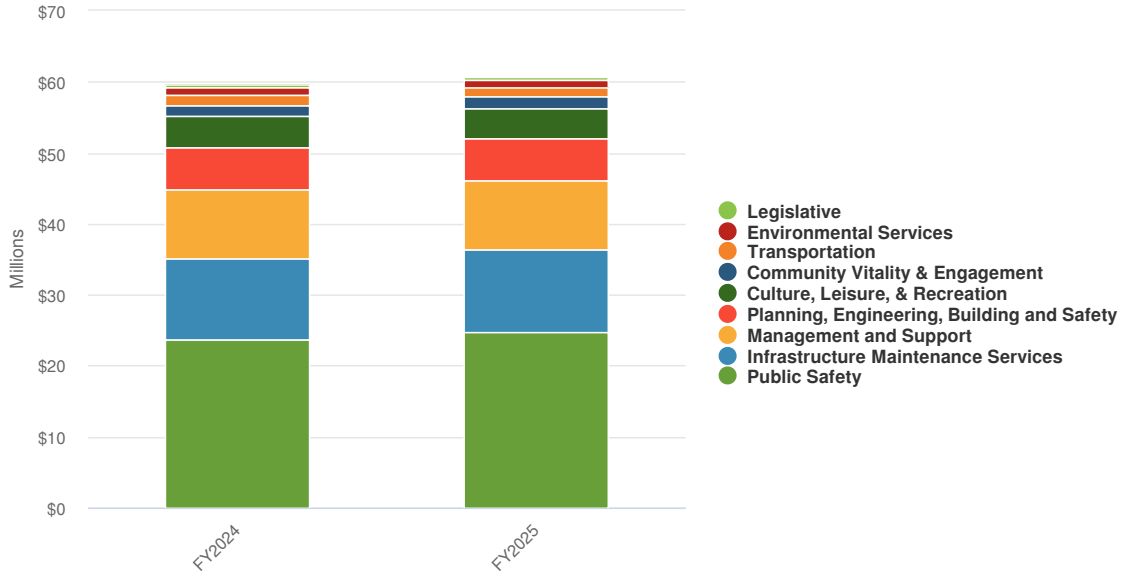


Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Taxes		
Property Tax	\$24,937,000	\$26,392,300
Sales and Use Taxes	\$19,500,000	\$19,890,000
Transient Occupancy Taxes	\$5,500,000	\$5,610,000
Real Property Transfer Taxes	\$675,000	\$675,000
Franchises	\$2,700,000	\$2,767,500
<b>Total Taxes:</b>	<b>\$53,312,000</b>	<b>\$55,334,800</b>
Intergovernmental		
State	\$100,000	\$100,000
County Shared	\$160,000	\$160,000
<b>Total Intergovernmental:</b>	<b>\$260,000</b>	<b>\$260,000</b>
Licenses and Permits		
Private Property Permit Fees	\$1,865,000	\$1,865,000
Encroachment Permit	\$375,000	\$375,000
Other Licenses and Permits	\$9,500	\$9,500
Public Property Permits	\$40,000	\$40,000
<b>Total Licenses and Permits:</b>	<b>\$2,289,500</b>	<b>\$2,289,500</b>
Charges for Current Services		
Zoning Fees and Subdivision Fees	\$304,800	\$304,800
Plan Checking Fees	\$530,000	\$530,000

Name	FY2024 Budgeted	FY2025 Budgeted
Engineering, Inspection & Other	\$645,000	\$645,000
Parks and Recreation	\$1,291,300	\$1,309,300
Admin and Other Fees	\$71,200	\$71,200
<b>Total Charges for Current Services:</b>	<b>\$2,842,300</b>	<b>\$2,860,300</b>
Developer Contributions		
Developer Contributions	\$120,000	\$120,000
<b>Total Developer Contributions:</b>	<b>\$120,000</b>	<b>\$120,000</b>
Fines, Forfeiture, and Penalties		
Vehicle Code Fines	\$200,000	\$200,000
Forfeitures and Penalties	\$50,000	\$50,000
Other Fines	\$200,000	\$200,000
<b>Total Fines, Forfeiture, and Penalties:</b>	<b>\$450,000</b>	<b>\$450,000</b>
Use of Money and Property		
Investment Earnings	\$3,000,000	\$3,000,000
Facility and Park Rentals	\$772,000	\$795,000
Leases	\$145,000	\$145,000
<b>Total Use of Money and Property:</b>	<b>\$3,917,000</b>	<b>\$3,940,000</b>
Other Revenues		
Sponsorships	\$20,000	\$20,000
Other Miscellaneous Revenue	\$65,000	\$65,000
<b>Total Other Revenues:</b>	<b>\$85,000</b>	<b>\$85,000</b>
<b>Total Revenue Source:</b>	<b>\$63,275,800</b>	<b>\$65,339,600</b>

# General Fund Operating: Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2024 Budgeted	FY2025 Budgeted
<b>Expenditures</b>		
Legislative	\$441,335	\$509,132
Personnel Services	\$207,650	\$213,650
Membership and Development	\$136,940	\$140,737
Supplies, Materials and Other	\$85,995	\$98,645
Contractual Services	\$10,750	\$56,100
Management and Support	\$9,804,130	\$9,710,830
Personnel Services	\$3,944,600	\$4,126,700
Contractual Services	\$4,779,680	\$4,712,280
Membership and Development	\$149,420	\$152,420
Supplies, Materials and Other	\$360,000	\$389,500
Capital Outlays	\$550,000	\$309,500
Debt Service	\$20,430	\$20,430
Public Safety	\$23,629,885	\$24,657,686
Personnel Services	\$179,700	\$187,400
Contractual Services	\$23,352,185	\$24,398,186
Membership and Development	\$12,700	\$14,800
Supplies, Materials and Other	\$60,300	\$57,300
Capital Outlays	\$25,000	\$0
Infrastructure Maintenance Services	\$11,489,865	\$11,741,251
Personnel Services	\$1,189,600	\$1,348,100
Contractual Services	\$9,605,435	\$9,980,821
Membership and Development	\$17,950	\$15,950

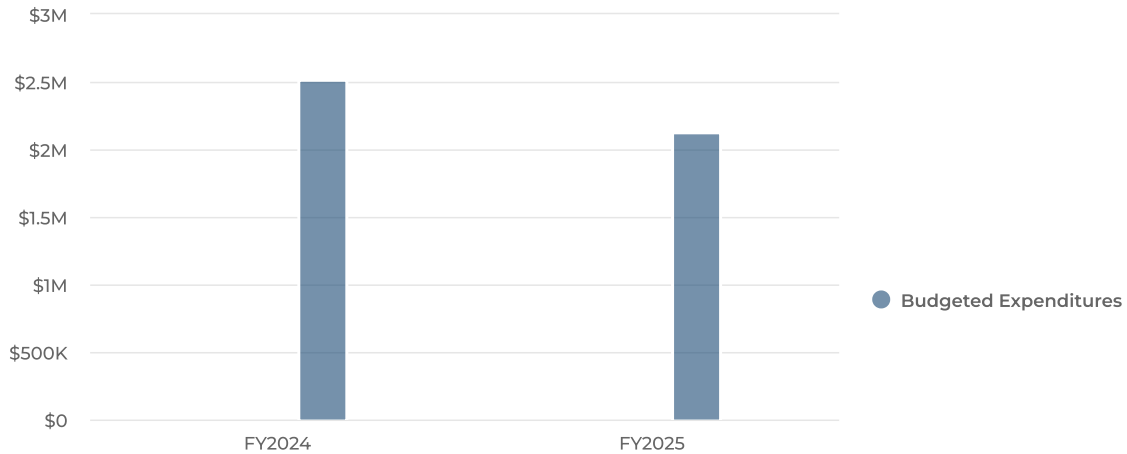


<b>Name</b>	<b>FY2024 Budgeted</b>	<b>FY2025 Budgeted</b>
Supplies, Materials and Other	\$106,880	\$106,380
Capital Outlays	\$570,000	\$290,000
Planning, Engineering, Building and Safety	\$5,931,824	\$5,840,124
Personnel Services	\$2,430,700	\$2,542,200
Contractual Services	\$3,397,300	\$3,197,300
Membership and Development	\$50,578	\$47,378
Supplies, Materials and Other	\$53,246	\$53,246
Transportation	\$1,468,550	\$1,357,250
Personnel Services	\$177,900	\$186,300
Contractual Services	\$1,268,000	\$1,148,000
Supplies, Materials and Other	\$18,550	\$18,550
Membership and Development	\$4,100	\$4,400
Environmental Services	\$1,047,880	\$1,030,980
Personnel Services	\$546,500	\$570,000
Contractual Services	\$362,300	\$340,300
Membership and Development	\$6,700	\$7,300
Supplies, Materials and Other	\$132,380	\$113,380
Culture, Leisure, & Recreation	\$4,304,500	\$4,346,283
Personnel Services	\$2,535,800	\$2,590,400
Contractual Services	\$1,007,660	\$1,032,843
Membership and Development	\$31,240	\$33,240
Supplies, Materials and Other	\$682,800	\$689,800
Capital Outlays	\$47,000	\$0
Community Vitality & Engagement	\$1,476,135	\$1,570,835
Personnel Services	\$693,500	\$734,400
Contractual Services	\$291,700	\$330,700
Membership and Development	\$28,960	\$24,460
Supplies, Materials and Other	\$433,275	\$471,275
Capital Outlays	\$28,700	\$10,000
<b>Total Expenditures:</b>	<b>\$59,594,104</b>	<b>\$60,764,371</b>



# Capital Improvement Projects Fund

## Summary



### Capital Improvement Projects Fund: Expenditures by Function

Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Capital Improvement Plan	\$2,517,200	\$2,130,000
Capital Improvement Plan	\$2,517,200	\$2,130,000
<b>Total Expenditures:</b>	<b>\$2,517,200</b>	<b>\$2,130,000</b>

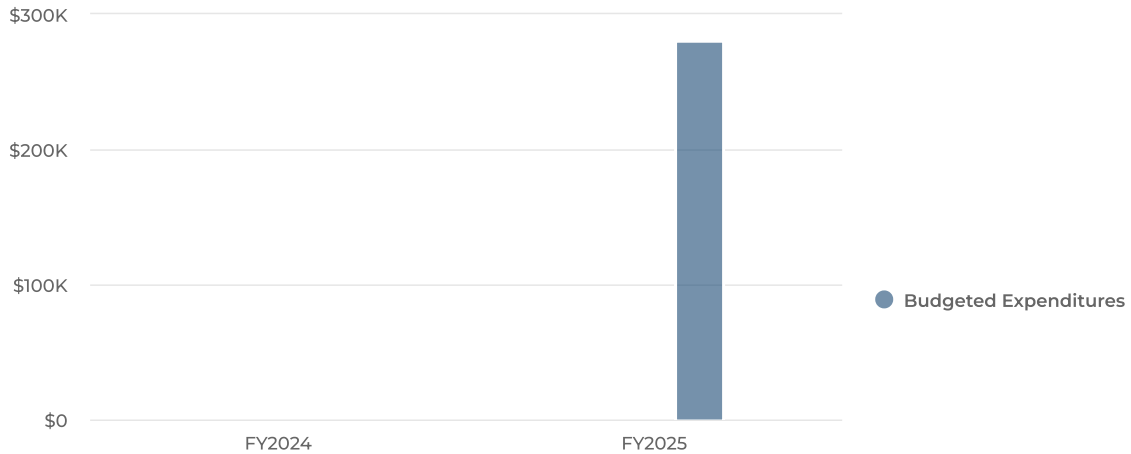
### Capital Improvement Projects Fund: Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Capital Improvement Plan		
Projects	\$2,517,200	\$2,130,000
<b>Total Capital Improvement Plan:</b>	<b>\$2,517,200</b>	<b>\$2,130,000</b>
<b>Total Expense Objects:</b>	<b>\$2,517,200</b>	<b>\$2,130,000</b>



# Infrastructure Reserve Fund

## Summary



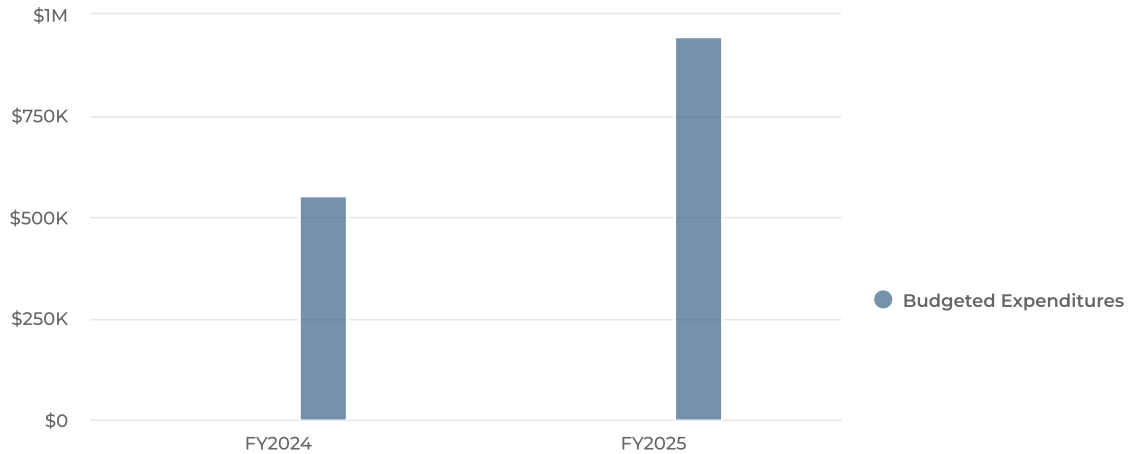
## Infrastructure Reserve Fund: Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Capital Improvement Plan	\$0	\$280,820
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$280,820</b>



# Neighborhood Park Reserve Fund

## Summary



### Neighborhood Park Reserve Fund: Expenditures by Function

Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Infrastructure Maintenance Services	\$80,000	\$0
Culture, Leisure, & Recreation	\$160,000	\$0
Capital Improvement Plan	\$315,000	\$950,000
<b>Total Expenditures:</b>	<b>\$555,000</b>	<b>\$950,000</b>

### Neighborhood Park Reserve Fund: Expenditures by Expense Type

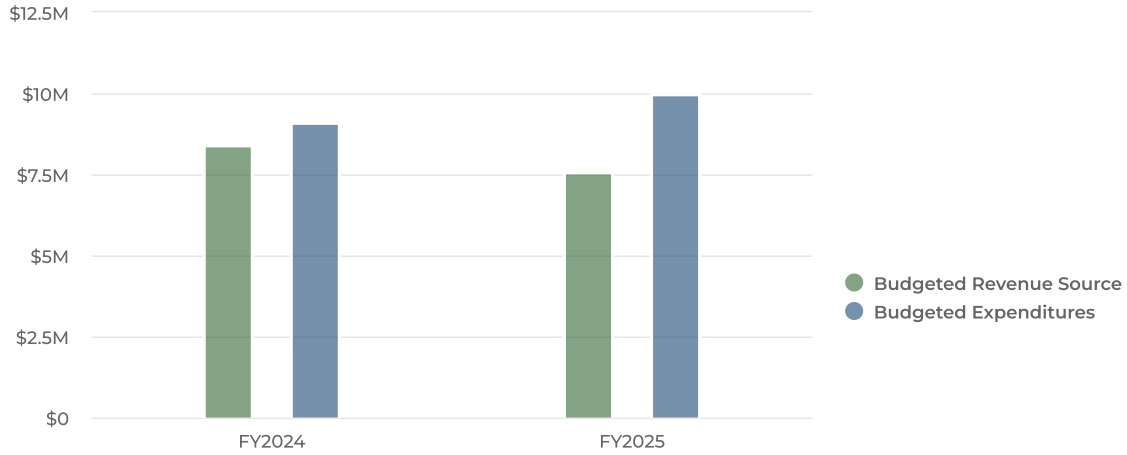
Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services	\$240,000	\$0
Capital Improvement Plan	\$315,000	\$950,000
<b>Total Expense Objects:</b>	<b>\$555,000</b>	<b>\$950,000</b>



# Special Revenue Fund Group

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

## Summary



## Special Revenue Fund Group: Revenue by Fund

Name	FY2024 Budgeted	FY2025 Budgeted
Low and Moderate Income Housing Asset	\$66,400	\$66,400
State Gas Tax HUTA	\$2,364,857	\$2,364,857
SCAQMD AB2766 Subvention	\$112,700	\$112,700
Measure M2 Local Fair Share	\$1,969,274	\$2,045,537
Measure M2 Senior Mobility	\$104,000	\$107,900
Supplemental Law Enforcement Services	\$125,000	\$130,000
C&D Waste Reduction Recycling	\$50,000	\$50,000
Beverage Recycling	\$21,000	\$21,000
Certified Access Specialist CASP	\$5,000	\$5,000
Community Development Block Grant	\$520,784	\$562,115
State GAS Tax RMRA	\$2,142,695	\$2,142,695
Permanent Local Housing Allocation Program	\$942,814	\$0
<b>Total:</b>	<b>\$8,424,524</b>	<b>\$7,608,204</b>

## Special Revenue Fund Group: Expenditures by Fund

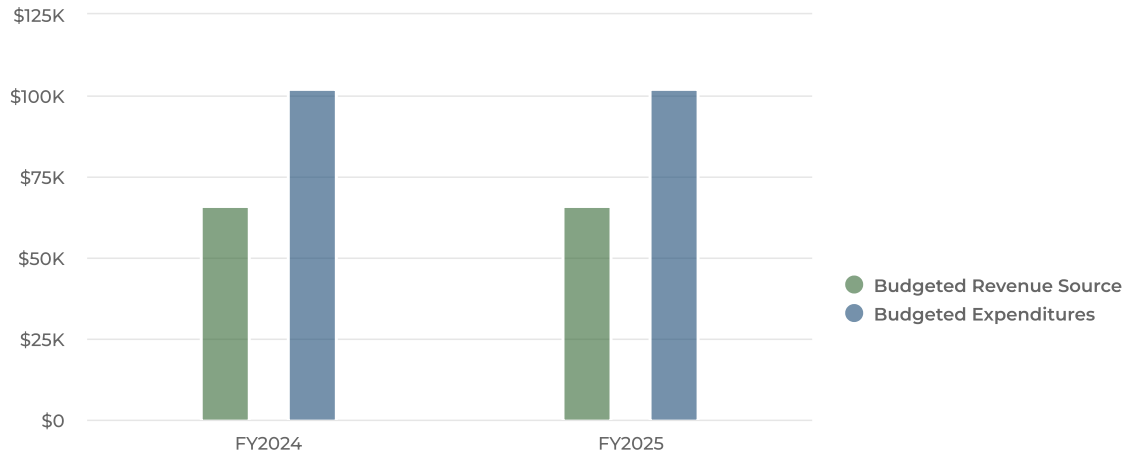
Name	FY2024 Budgeted	FY2025 Budgeted
Low and Moderate Income Housing Asset	\$102,200	\$102,200
State Gas Tax HUTA	\$2,459,229	\$2,882,764
SCAQMD AB2766 Subvention	\$0	\$45,000
Measure M2 Local Fair Share	\$3,668,947	\$1,962,680
Measure M2 Senior Mobility	\$104,000	\$107,900
Supplemental Law Enforcement Services	\$152,000	\$152,000
C&D Waste Reduction Recycling	\$50,000	\$50,000
SB1383 Organics Waste Recycling	\$85,899	\$0
Beverage Recycling	\$21,000	\$21,000
Certified Access Specialist CASP	\$5,000	\$5,000
Community Development Block Grant	\$520,784	\$562,115
State GAS Tax RMRA	\$1,011,053	\$4,116,500
Permanent Local Housing Allocation Program	\$942,814	\$0
<b>Total:</b>	<b>\$9,122,926</b>	<b>\$10,007,159</b>



# Low and Moderate Income Housing Asset Fund

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

## Summary



### Low and Moderate Income Housing Asset Fund: Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Use of Money and Property	\$58,800	\$58,800
Other Revenues	\$7,600	\$7,600
<b>Total Revenue Source:</b>	<b>\$66,400</b>	<b>\$66,400</b>

### Low and Moderate Income Housing Asset Fund: Expenditures by Expense Type

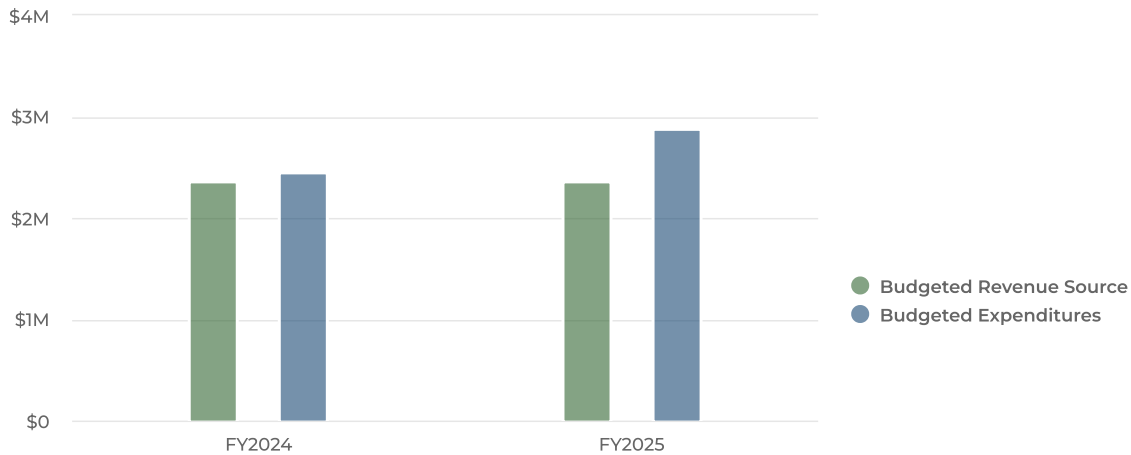
Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services	\$82,300	\$82,300
Membership and Development	\$16,900	\$16,900
Supplies, Materials and Other	\$3,000	\$3,000
<b>Total Expense Objects:</b>	<b>\$102,200</b>	<b>\$102,200</b>



## Gas Tax Fund (HUTA)

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 Fund (HUTA): Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Intergovernmental	\$2,352,857	\$2,352,857
Use of Money and Property	\$12,000	\$12,000
<b>Total Revenue Source:</b>	<b>\$2,364,857</b>	<b>\$2,364,857</b>

### Gas Tax Fund (HUTA): Expenditures by Function

Name	FY2024 Budgeted	FY2025 Budgeted
Expenditures		
Infrastructure Maintenance Services	\$1,513,729	\$1,934,964
Transportation	\$945,500	\$947,800
<b>Total Expenditures:</b>	<b>\$2,459,229</b>	<b>\$2,882,764</b>

### Gas Tax Fund (HUTA): Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		



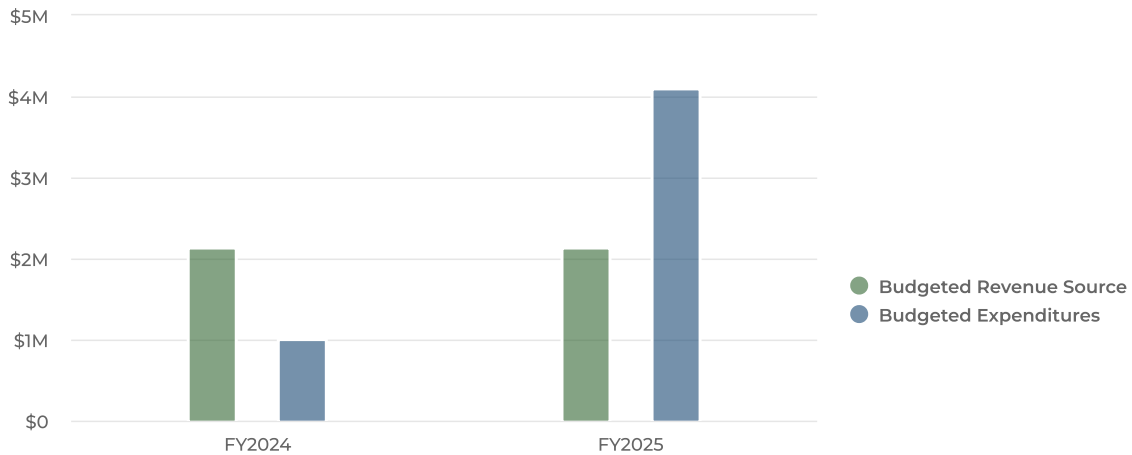
Name	FY2024 Budgeted	FY2025 Budgeted
Personnel Services	\$185,900	\$194,000
Contractual Services	\$2,273,329	\$2,688,764
<b>Total Expense Objects:</b>	<b>\$2,459,229</b>	<b>\$2,882,764</b>



# Gas Tax Road Maintenance and Rehabilitation Account Fund (RMRA SB1)

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. There funds are earmarked for maintenance, rehabilitation, or critical safety projects on the local streets and roads system.

## Summary



### Gas Tax Road Maintenance and Rehabilitation Account Fund (RMRA SB1): Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Intergovernmental	\$2,102,695	\$2,102,695
Use of Money and Property	\$40,000	\$40,000
<b>Total Revenue Source:</b>	<b>\$2,142,695</b>	<b>\$2,142,695</b>

### Gas Tax Road Maintenance and Rehabilitation Account Fund (RMRA SB1): Expenditures by Expense Type

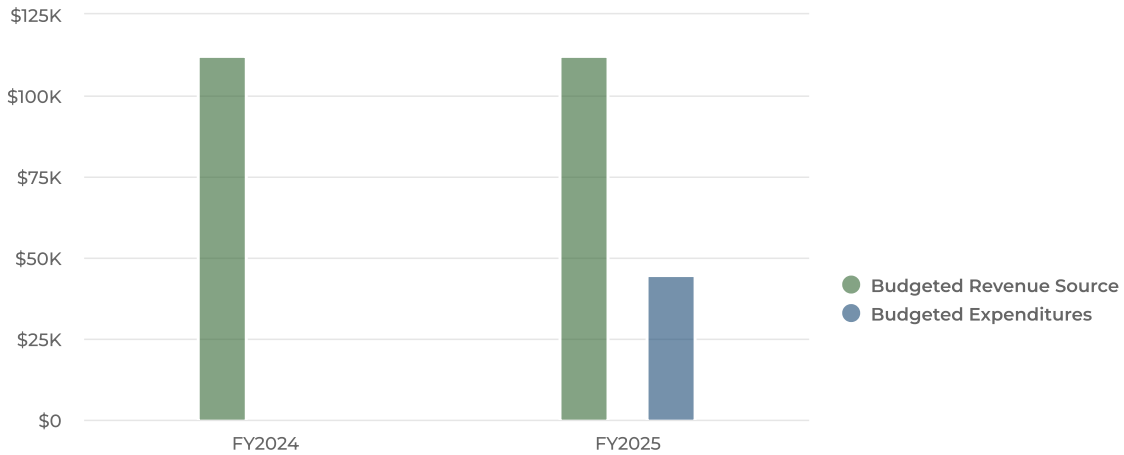
Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Capital Improvement Plan	\$1,011,053	\$4,116,500
<b>Total Expense Objects:</b>	<b>\$1,011,053</b>	<b>\$4,116,500</b>



# South Coast Air Quality Management District Fund (SCAQMD)

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



## South Coast Air Quality Management District Fund (SCAQMD): Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Intergovernmental	\$110,000	\$110,000
Use of Money and Property	\$2,700	\$2,700
<b>Total Revenue Source:</b>	<b>\$112,700</b>	<b>\$112,700</b>

## South Coast Air Quality Management District Fund (SCAQMD): Expenditures by Expense Type

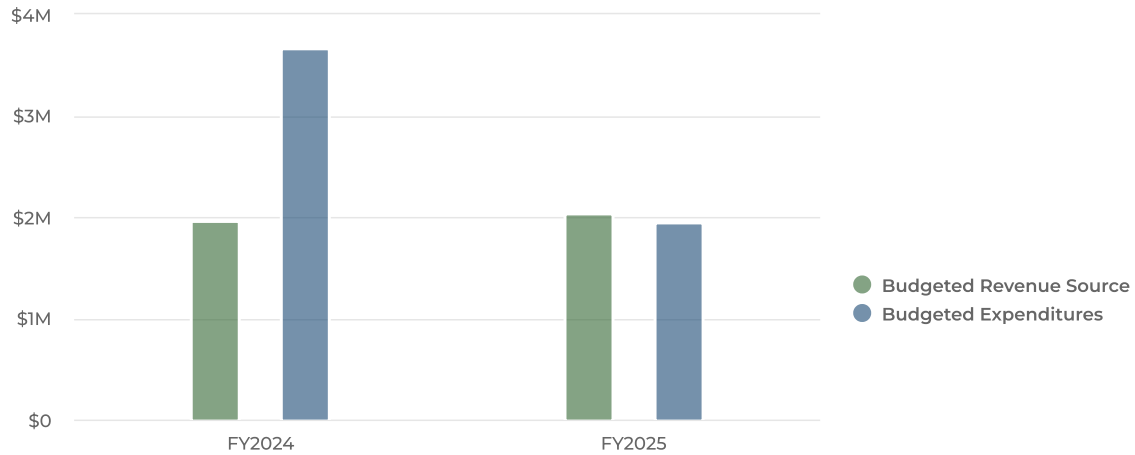
Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Capital Improvement Plan	\$0	\$45,000
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$45,000</b>



## Measure M2 Local Fair Share 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 Local Fair Share Fund: Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Intergovernmental	\$1,961,774	\$2,038,037
Use of Money and Property	\$7,500	\$7,500
<b>Total Revenue Source:</b>	<b>\$1,969,274</b>	<b>\$2,045,537</b>

### Measure M2 Local Fair Share Fund: Expenditures by Expense Type

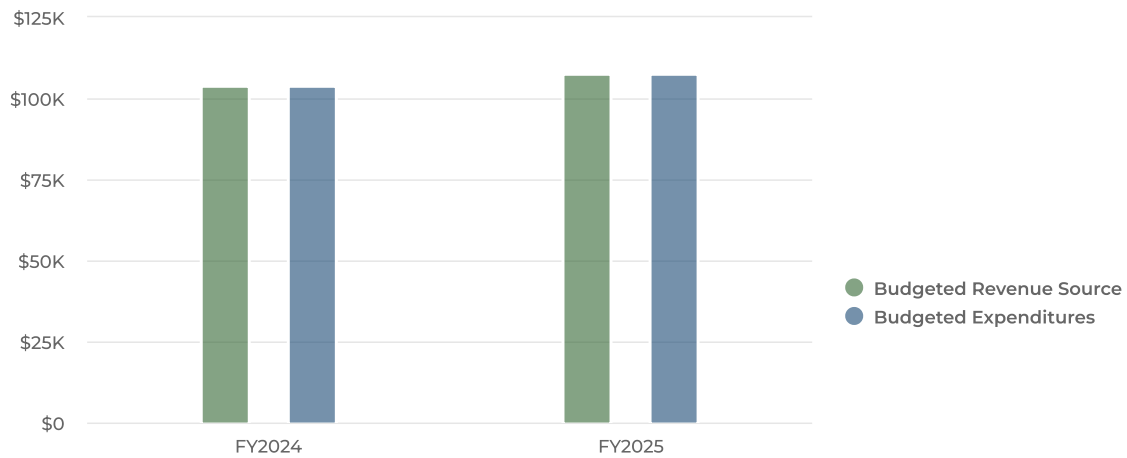
Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Capital Improvement Plan	\$3,668,947	\$1,962,680
<b>Total Expense Objects:</b>	<b>\$3,668,947</b>	<b>\$1,962,680</b>



# Measure M2 Senior Mobility 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 Fund: Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Intergovernmental	\$98,500	\$102,400
Use of Money and Property	\$5,500	\$5,500
<b>Total Revenue Source:</b>	<b>\$104,000</b>	<b>\$107,900</b>

### Measure M2 Senior Mobility Fund: Expenditures by Expense Type

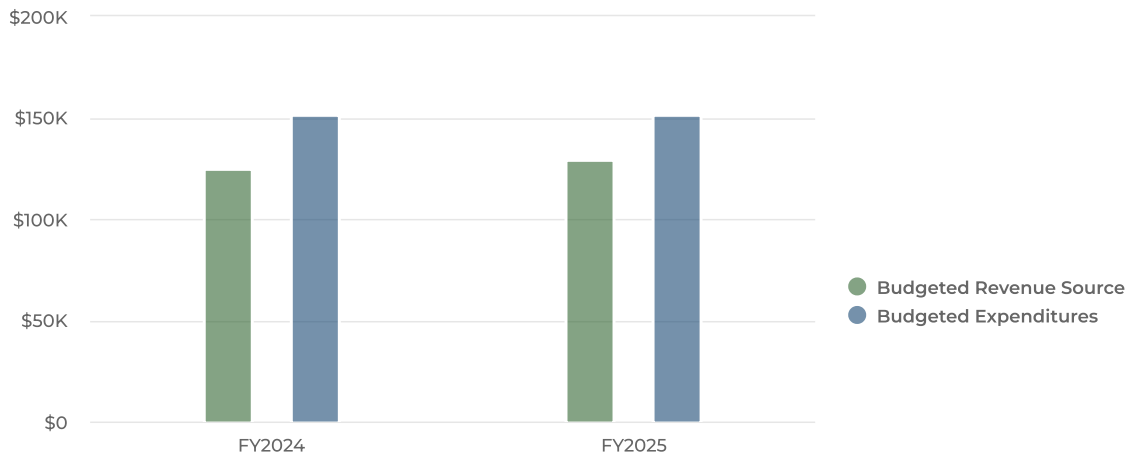
Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services	\$104,000	\$107,900
<b>Total Expense Objects:</b>	<b>\$104,000</b>	<b>\$107,900</b>



## Supplemental Law Enforcement Services 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



### Supplemental Law Enforcement Services Fund: Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Intergovernmental	\$125,000	\$130,000
<b>Total Revenue Source:</b>	<b>\$125,000</b>	<b>\$130,000</b>

### Supplemental Law Enforcement Services Fund: Expenditures by Expense Type

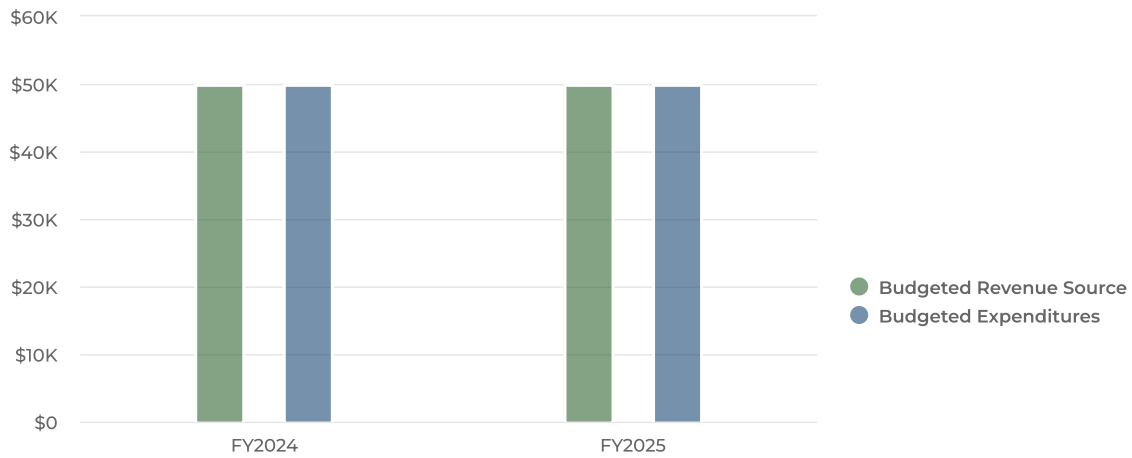
Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services	\$147,000	\$147,000
Supplies, Materials and Other	\$5,000	\$5,000
<b>Total Expense Objects:</b>	<b>\$152,000</b>	<b>\$152,000</b>



# Franchise Agreement Recycling 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



### Franchise Agreement Recycling Fund: Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Intergovernmental	\$50,000	\$50,000
<b>Total Revenue Source:</b>	<b>\$50,000</b>	<b>\$50,000</b>

### Franchise Agreement Recycling Fund: Expenditures by Expense Type

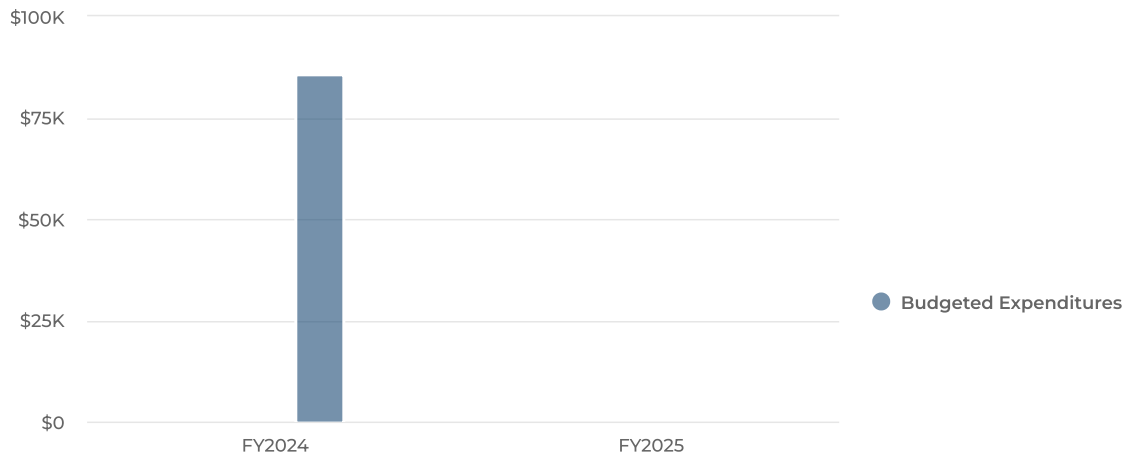
Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services	\$50,000	\$50,000
<b>Total Expense Objects:</b>	<b>\$50,000</b>	<b>\$50,000</b>



# Organics Waste Recycling Fund

This fund is used to account for revenue and expenditures for the purpose of organics waste recycling activities under SB1383.

## Summary



## Organics Waste Recycling Fund: Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services	\$85,899	\$0
<b>Total Expense Objects:</b>	<b>\$85,899</b>	<b>\$0</b>

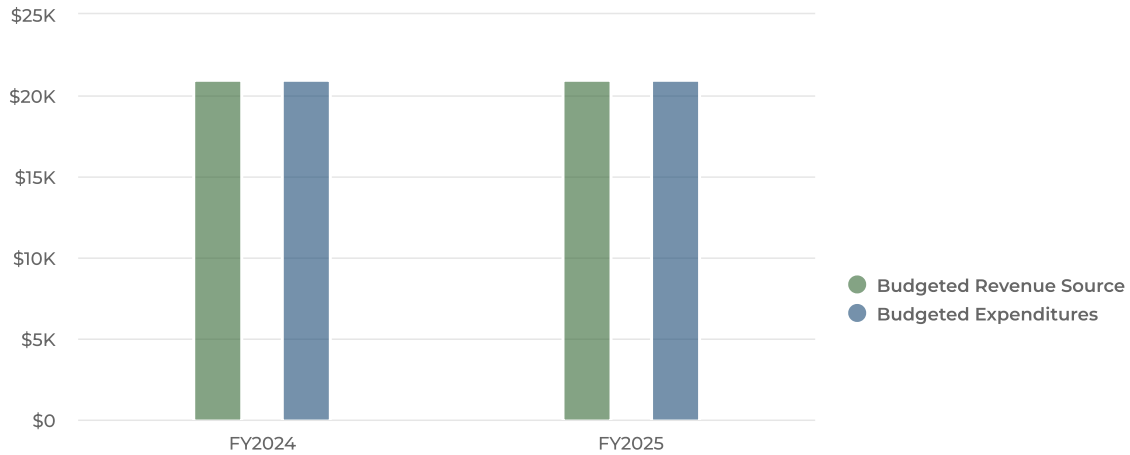




# Beverage Recycling Fund

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 Fund: Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Intergovernmental	\$21,000	\$21,000
<b>Total Revenue Source:</b>	<b>\$21,000</b>	<b>\$21,000</b>

## Beverage Recycling Fund: Expenditures by Expense Type

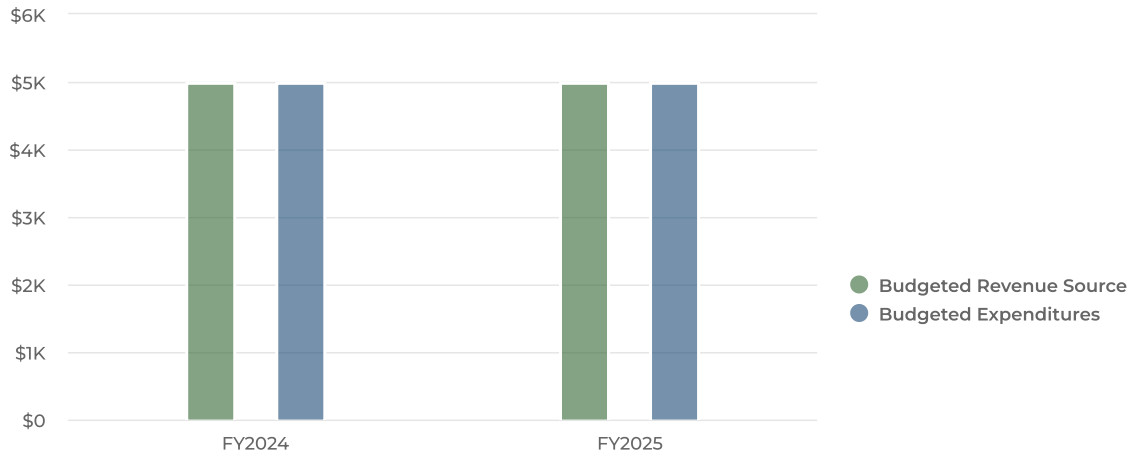
Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services	\$0	\$14,000
Membership and Development	\$2,000	\$2,000
Capital Outlays	\$19,000	\$5,000
<b>Total Expense Objects:</b>	<b>\$21,000</b>	<b>\$21,000</b>



# Certified Access Specialist Fund (CASp)

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

## Summary



## Certified Access Specialist Fund (CASp): Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Intergovernmental	\$5,000	\$5,000
<b>Total Revenue Source:</b>	<b>\$5,000</b>	<b>\$5,000</b>

## Certified Access Specialist Fund (CASp): Expenditures by Expense Type

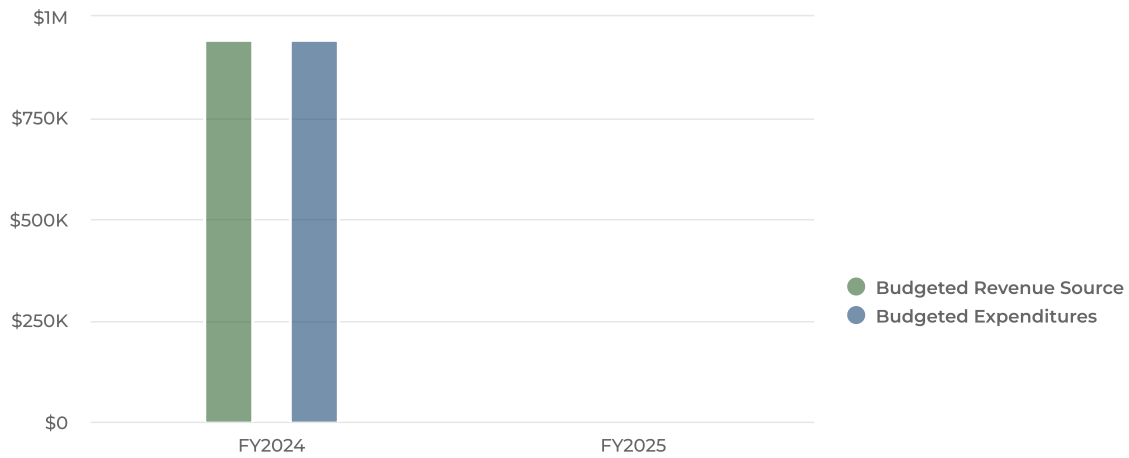
Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services	\$5,000	\$5,000
<b>Total Expense Objects:</b>	<b>\$5,000</b>	<b>\$5,000</b>



# Permanent Local Housing Allocation Program Fund

This fund is used to account for revenue and expenditures for permanent local housing allocation program.

## Summary



### Permanent Local Housing Allocation Program Fund: Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Intergovernmental	\$942,814	\$0
<b>Total Revenue Source:</b>	<b>\$942,814</b>	<b>\$0</b>

### Permanent Local Housing Allocation Program Fund: Expenditures by Expense Type

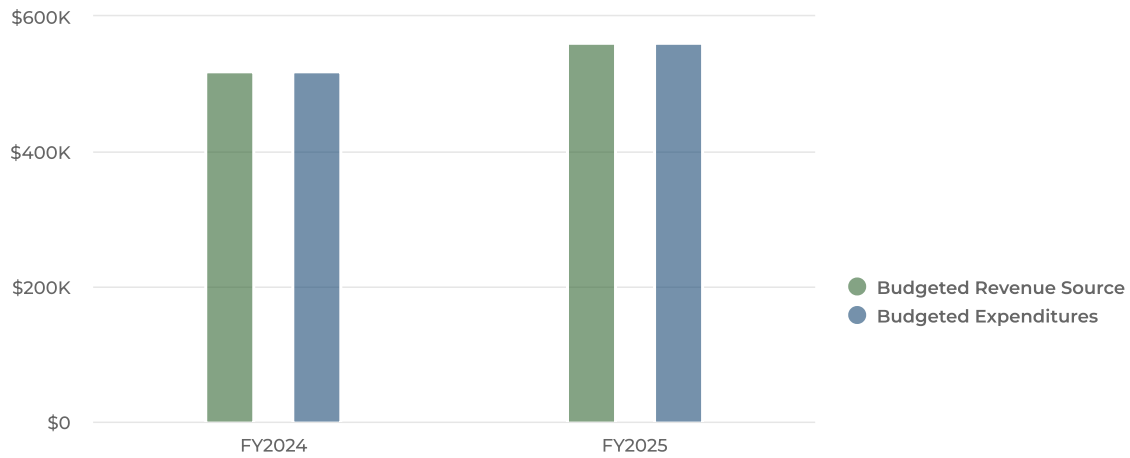
Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Personnel Services	\$115,600	\$0
Contractual Services	\$827,214	\$0
<b>Total Expense Objects:</b>	<b>\$942,814</b>	<b>\$0</b>



## Community Development Block Grant Fund (CDBG)

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 Fund (CDBG): Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Intergovernmental	\$520,784	\$562,115
<b>Total Revenue Source:</b>	<b>\$520,784</b>	<b>\$562,115</b>

### Community Development Block Grant Fund (CDBG): Expenditures by Expense Type

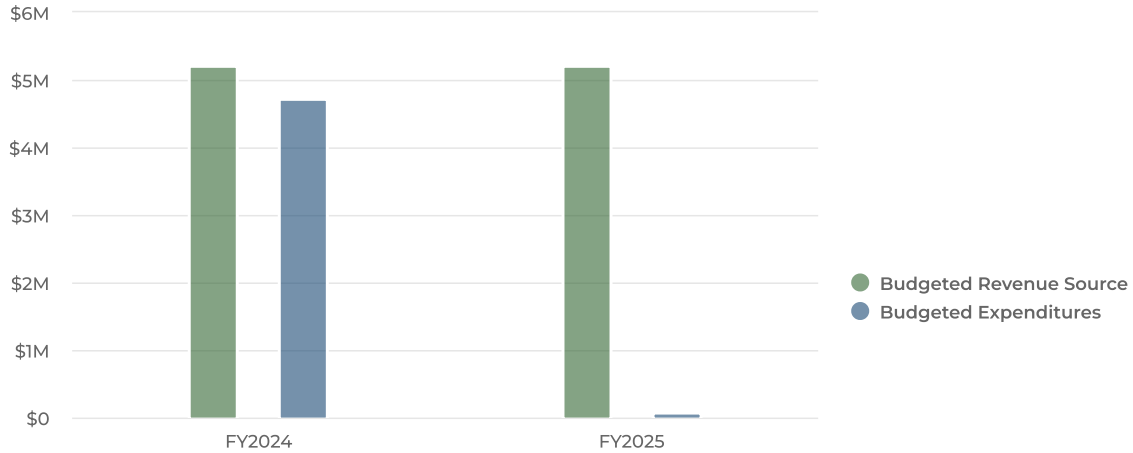
Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services	\$382,115	\$382,115
Capital Improvement Plan	\$138,669	\$180,000
<b>Total Expense Objects:</b>	<b>\$520,784</b>	<b>\$562,115</b>



# Capital Projects Fund Group

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



## Capital Projects Fund Group: Revenue by Fund

Name	FY2024 Budgeted	FY2025 Budgeted
Community Facilities Fees	\$3,900,000	\$3,900,000
Lake Forest Traffic Mitigation	\$215,700	\$215,700
Foothill Circulation Phasing Plan	\$1,072,950	\$1,072,950
Park Development	\$23,100	\$23,100
<b>Total:</b>	<b>\$5,211,750</b>	<b>\$5,211,750</b>

## Capital Projects Fund Group: Expenditures by Fund

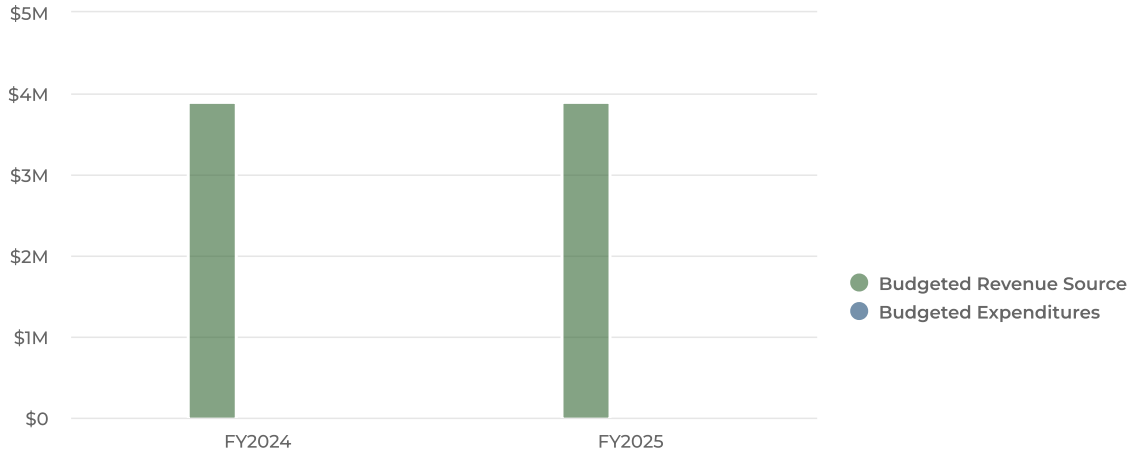
Name	FY2024 Budgeted	FY2025 Budgeted
Lake Forest Traffic Mitigation	\$1,087,800	\$80,000
Foothill Circulation Phasing Plan	\$1,525,000	\$0
Meadows Traffic Improvement	\$2,122,900	
<b>Total:</b>	<b>\$4,735,700</b>	<b>\$80,000</b>



# Community Facilities Fees 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



## Community Facilities Fees Fund: Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Developer Contributions	\$3,900,000	\$3,900,000
<b>Total Revenue Source:</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>

## Community Facilities Fees Fund: Expenditures by Expense Type

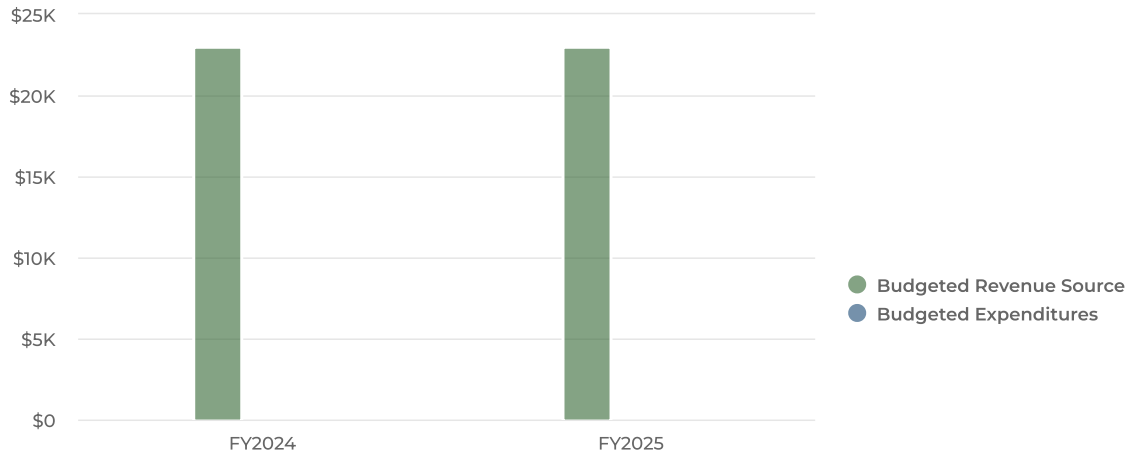
Name	FY2024 Budgeted	FY2025 Budgeted
No Data To Display		



# Park Development 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 Fund: Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Use of Money and Property	\$23,100	\$23,100
<b>Total Revenue Source:</b>	<b>\$23,100</b>	<b>\$23,100</b>

## Park Development Fund: Expenditures by Expense Type

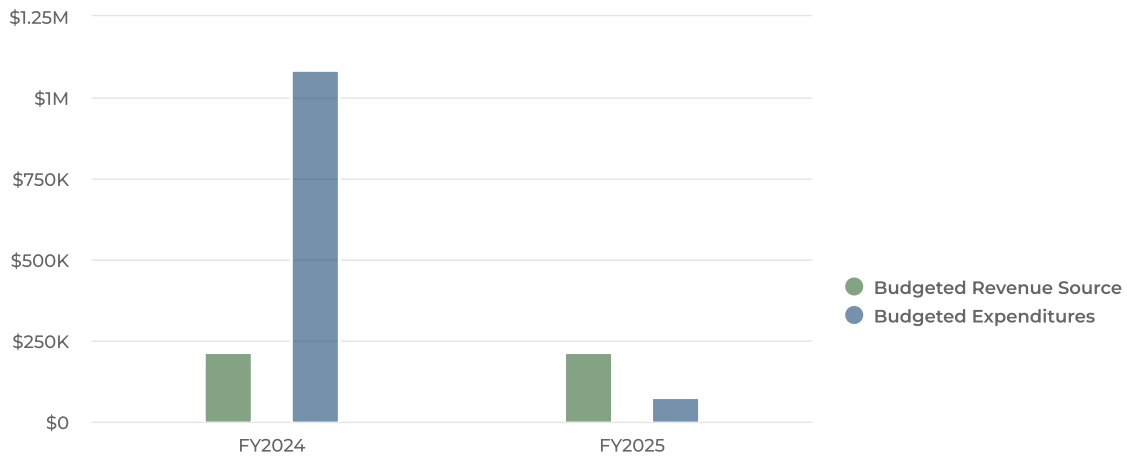
Name	FY2024 Budgeted	FY2025 Budgeted
No Data To Display		



# Lake Forest Traffic Mitigation Fund

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

## Summary



## Lake Forest Traffic Mitigation Fund: Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Developer Contributions	\$112,500	\$112,500
Use of Money and Property	\$103,200	\$103,200
<b>Total Revenue Source:</b>	<b>\$215,700</b>	<b>\$215,700</b>

## Lake Forest Traffic Mitigation Fund: Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Contractual Services	\$80,000	\$80,000
Capital Improvement Plan	\$1,007,800	\$0
<b>Total Expense Objects:</b>	<b>\$1,087,800</b>	<b>\$80,000</b>

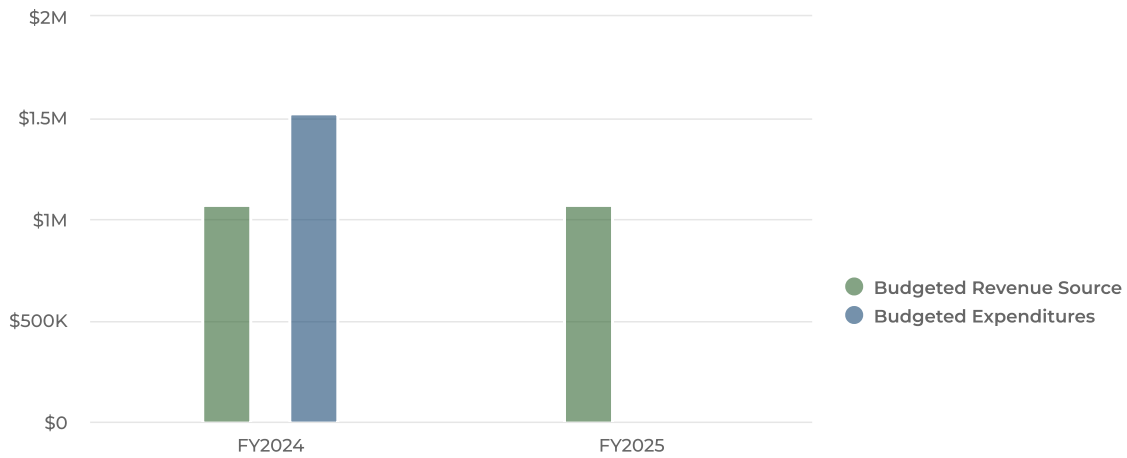




# Foothill Circulation Phasing Plan Fund

This fund is used to accumulate financial resources for the purpose of providing funds for acquisitioned 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 Fund: Revenues by Source

Name	FY2024 Budgeted	FY2025 Budgeted
Revenue Source		
Developer Contributions	\$818,050	\$818,050
Use of Money and Property	\$254,900	\$254,900
<b>Total Revenue Source:</b>	<b>\$1,072,950</b>	<b>\$1,072,950</b>

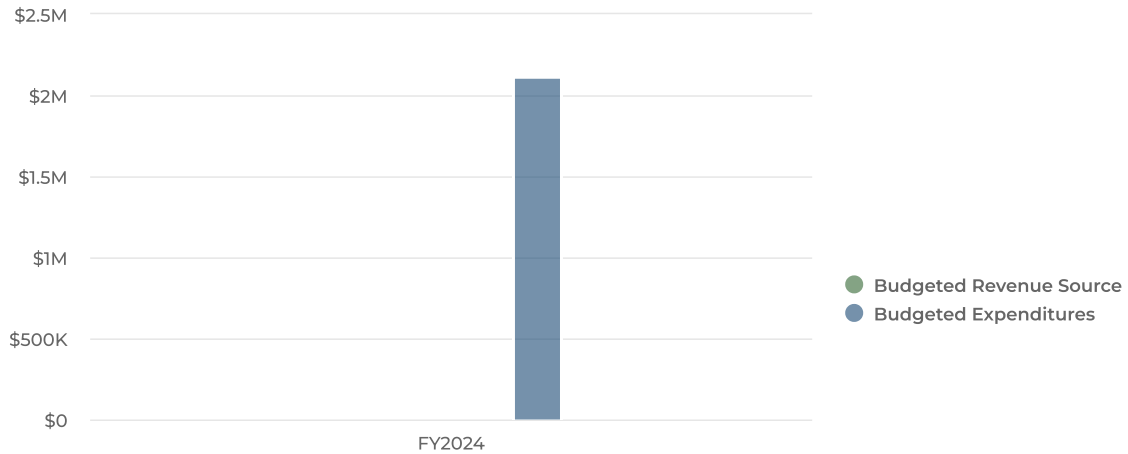
## Foothill Circulation Phasing Plan Fund: Expenditures by Expense Type

Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Capital Improvement Plan	\$1,525,000	\$0
<b>Total Expense Objects:</b>	<b>\$1,525,000</b>	<b>\$0</b>



# Meadows Traffic Improvements Fund

## Summary



## Meadows Traffic Improvements Fund: Revenues by Source

Name	FY2024 Budgeted
No Data To Display	

## Meadows Traffic Improvements Fund: Expenditures by Expense Type

Name	FY2024 Budgeted
Expense Objects	
Capital Improvement Plan	\$2,122,900
<b>Total Expense Objects:</b>	<b>\$2,122,900</b>



## **Affordable Housing Fund**

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

This page left blank intentionally.



---

# **SUPPLEMENTAL DOCUMENTS**

---

## Financial Management and Budgetary Policy

The Financial Management and Budgetary Policy was originally adopted in October of 2020. The City Council reviews this policy during each budget development process and considers any revisions with the adoption of the budget. The City Council approved changes to the policy at its June 6, 2023 meeting.

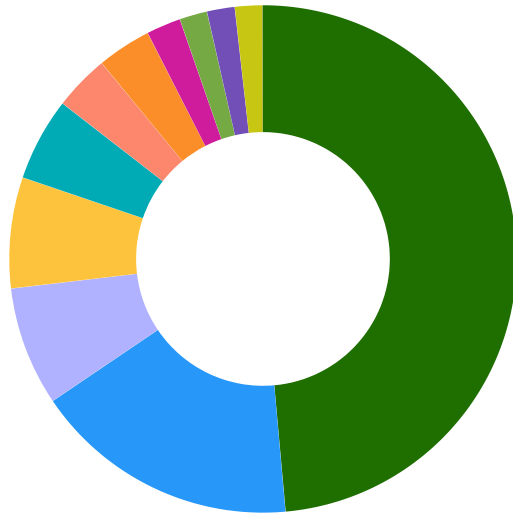
The current Financial Management and Budgetary Policy, revised June 6, 2023, is attached below in the digital version of this budget book.

# Risk Reserve Analysis

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 2023 General Fund Reserve Analysis is attached below in the digital version of this budget book and contains the complete and detailed analysis used to determine the target levels identified and adopted through the 2023 Risk Reserve Analysis.

2023 Risk Reserve Funds



- Capital Projects – Infrastructure & Replacement **27.50 Million Dollars**
- Revenue Source Stability **9.60 Million Dollars**
- Other Fund Dependency – Annual **4.30 Million Dollars**
- Expenditure Volatility **4.00 Million Dollars**
- Leverage – Pension Unfunded Liabilities **3.00 Million Dollars**
- Growth **2.00 Million Dollars**
- Vulnerability to Extreme Events – Disaster **1.95 Million Dollars**
- Leverage – Other Unfunded Liabilities **1.25 Million Dollars**
- Vulnerability to Extreme Events – Political **1.00 Million Dollars**
- Vulnerability to Extreme Events – Legal **1.00 Million Dollars**
- Other Fund Dependency – Short Term **1.00 Million Dollars**
- Leverage – Debt Service **0.00 Million Dollars**

# 2023-2030 Strategic Business Plan

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 for Fiscal Year 2023-24 through Fiscal Year 2029-30 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.

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.

## 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 2023-24 through 2029-30 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 2023-24 through FY 2029-30 was adopted on June 20, 2023 and is incorporated into the 2023-2025 Operating Budget Book as the attached Supplemental Document.



## Capital Improvement Plan

The adopted 2023-2030 Capital Improvement Plan includes 34 projects, totaling \$12,971,569 in infrastructure investment. These projects include 1 environmental project, 9 traffic improvement projects, 8 street improvement projects, and 16 park improvement projects.

The 2023-2030 Capital Improvement Plan is incorporated in the 2023-2025 Operating Budget Book and is attached as the following Supplemental Document.

# 2023-2025 Master Financial Plan

## Introduction

The City of Lake Forest understands the need and impact that a long-range forecasting model such as a Master Financial Plan (“MFP”) can provide, and so is incorporating the document as part of the biennial budget process. The budget is a resource allocation document and serves as the financial plan for the City, providing policy direction in the areas of desired service levels and funding priorities.

Per the Financial Management and Budgetary Policy (“Policy”), the City shall maintain a long-range fiscal perspective, and shall develop and adopt an Operating Budget with a sharp focus on the long-term financial solvency and compliance with the Policy. The MFP along with the development of a two-year Operating Budget, a seven-year Capital Improvement Plan, and a seven-year Financial Forecast are prepared and analyzed to ensure the City’s financial integrity and strong financial condition. More specifically, the MFP will be used to project General Fund revenue, expenditures, transfers and capital outlay for the upcoming two-year budget cycle and an additional five years out. The MFP allows for a deeper analysis of how past and current spending decisions will affect future operating costs.

This MFP was prepared as part of the 2023-2025 Operating Budget process and focuses on General Fund revenue and expenditures for 2023-2025 plus an additional five years of projections, out to Fiscal Year 2029-30.

The MFP is not only used to help develop a balanced budget, but it also provides essential information on projected General Fund reserves and allows for analysis of the amount of resources available to fund equipment replacement as well as asset rehabilitation and repair. The long-range nature of the MFP also allows staff to be more proactive in budget planning, using the seven years of projections to plan for anticipated shifts in revenues or expenditures. This forecast sets the stage for financial planning, but it does not represent formally adopted revenues and expenditures. It provides context for considering the City’s ability to continue current services, maintain existing assets and/or fund new initiatives.

## The Value of a Longer Look

The two-year budget document focuses on the upcoming two-year fiscal period in detail. It is comprehensive and presents information for all City departments and all City funds on a program basis and at an expenditure category level. Programmatic accomplishments and goals as well as financial results and estimates to accomplish the goals are presented.

The MFP on the other hand takes a longer look, both in retrospect and prospectively. The longer look back provides greater context and helps to substantiate the estimates and projections going forward. The longer planning horizon going forward better illustrates the impact of current decisions and assumptions on future financial positions. For example, the impact of seemingly small differences in current growth rates will magnify over time and their impact will be seen more clearly in a plan with a longer horizon than that of a two-year budget.

## Methodology

Lake Forest’s financial forecasting method is based on assessments made by local economists of the local, regional, and national economies. These assessments and assumptions set the baseline for projecting the rates of change of Lake Forest’s revenues and expenditures.

The MFP projects revenues, expenditures, and reserves in the General Fund, which finances the bulk of the City’s major operations. The period of the revenue forecast and expenditure plan includes the two years of the 2023-25 budget, and then five additional years through FY 2029-30. Each major individual area of revenue and expenditure is accompanied by five years of historical data to provide context for the forecasts and related discussions.

## Economic Context and Assumptions

Many of the revenue and expenditure forecasts in the plan are driven by key assumptions about inflation rates and projected changes to the City's population. Given the timing of the 2023-2030 MFP update, and its use in developing the 2023-2025 budget, the Chapman University Economic Forecast for 2023 held on December 13, 2022 and consultation with HdL Coren & Cone (HdL) was utilized as the primary basis for the revenue and expenditure projections contained herein.

The basic tenants of that forecast, along with additional research conducted by the Finance staff were utilized for the development of this Master Financial Plan. According to the State of California Department of Finance CPI for the region is anticipated to increase by 4.6% annually. In addition to using projections from these forecasts, the City uses information and projections from the California Department of Tax and Fee Administration, and the Orange County Transportation Authority to develop the projections included in the City's Seven-Year Financial forecast and the development of this MFP.

Other assumptions in this forecast are based on historical trends of revenues and expenditures, and/or information from other agencies or consulting groups, including the County of Orange (property values), the Public Employees Retirement System (retirement rates), HdL Companies (sales and property tax data), and other applicable sources.

The following discussion includes projections for several categories of revenues and operating expenditures. The projection for each category includes a discussion of assumptions based on trends in consumption of City services, expected changes in CPI, and other relevant factors that are unique to each category of revenue or expenditure.

## General Fund Revenues

General Fund revenues are comprised of various individual revenue sources, the most significant being property tax and sales tax, which comprise about 70% of all General Fund revenue. The City has been fortunate to have a very strong revenue base.

The seven-year forecast – which includes the 2023-25 adopted budget – presents a conservative growth projection for general fund revenues. The General Fund revenue forecast is at the center of the City's long-range financial planning efforts and forms the foundation for the two-year budget and MFP. The average rate of change for the prior five-year period is 5.26%. The 2023-2025 budget project revenues to grow an average of 3.69% when compared to the FY 2022-23 amended budget. For the five years of the MFP beyond the two-year budget cycle (FY 2025-26 to FY 2029-30), average annual revenue growth is projected to be approximately 2.60%. Overall, the revenue forecast is positive with total General Fund revenue projected to grow an average of 2.91% over the seven-year forecasting period (FY 2023-24 to FY 2029-30).

Within total General Fund revenues, the seven most significant revenue sources to watch are: (1) property tax revenue; (2) sales tax revenue; (3) transient occupancy tax; (4) investment earnings; (5) franchise fees; (6) licenses and permits; and, (7) charges for services. These revenue streams will be discussed in greater detail in the following sections.

### *Taxes*

As with most cities, the City's dominant sources of revenue fall into the broader category of taxes. The following projections for tax revenues show steady annual growth as a result of a strong revenue base, continued growth in property values, and the City's ability to accommodate and retain profitable businesses from a diverse set of industries.

### Property Tax Revenue

Property tax revenue accounts for \$23.7 million or 39% of total General Fund revenues in FY 2022-23, representing the City's largest single revenue source. The strength of the City's underlying property tax base has been a prime factor in the City's financial stability over the years. Over the past 10 years, Property values in Orange County have steadily increased resulting in a similar increase of property tax revenue for the City. The City's total assessed value of property (secured and unsecured) is approximately \$18.50 billion (as recorded by the Orange County Assessor and updated for FY 2022-23). The assessed value of taxable property represents an increase in assessed value of 6.50% over the prior fiscal year, and an average percent change of 5.94% over the last five fiscal years.

Property tax revenue is estimated to increase 6% in FY 2023-24 over the amended FY 2022-23 budget and increase 6% in FY 2024-25. The City of Lake Forest property tax revenue has an average annual growth rate of 5.96% between FY 2018-19 and FY 2023-24. Property tax revenue was relatively unaffected by the COVID-19 pandemic. This was primarily due to new residential housing development and historically low mortgage rates. The Lake Forest median single family residential sale price increased by 17.47% in 2021 and increased again by 23.62% in 2022, demonstrating the strength and stability of the City's property tax base. The forecast reflects the anticipated growth in assessed valuation during this period. The 2023-25 MFP forecasts General Fund property tax revenue to increase at a steady rate of 4% annually beginning FY 2026-2027.

#### Sales Tax Revenue

Sales tax is the second largest revenue source for the City of Lake Forest. Sales tax revenue represents approximately 30% of total General Fund revenue. Sales tax revenue includes the sales tax generated by all retail and other sales tax producers in the city, such as service stations, auto dealers, and grocery stores.

In FY 2019-20 there was a decline in sales tax revenue compared to FY 2018-19. This was due to a decrease in receipt of sales taxes related to COVID-19 pandemic. Since sales tax is considered a cyclical tax, it is impacted by economic conditions such as unemployment, consumer spending, and consumer confidence. When federal, state, and local governments instituted restrictions, stay-at-home orders, limitations on public gatherings, and closures of non-essential businesses caused sales tax revenue to be impacted by an increase in unemployment and decrease in consumer confidence and spending. These economic drivers impacted receipt of sales tax and caused sales tax revenue to decrease 8.9% over the previous fiscal year. By the end of FY 2021, one year after the start of the COVID-19 pandemic, sales tax revenue recovered to pre covid levels. Taxable sales categories such as restaurants, building materials, and auto dealers and supplies have contributed to the recovery and growth of sales tax revenue for the City. The forecast for sales tax reflects a recovery from the COVID-19 pandemic in FY 2021-22. A growth of 4% is projected in FY 2023-24 and an average 2.45% growth in FY 2024-25 through FY 2029-30.

It should be noted that sales taxes are usually generated on a "situs" basis (city or area where the sale takes place). There are a variety of retail transactions that are allocated on a "pool" basis because the CDTFA believes that it would be too difficult to do otherwise due to the online nature of the sales. A portion of the City's sales tax revenue comes from the pool. Allocations from the pool are made in proportion to a city's share of county pool. From 2012 through 2022 sales tax derived from brick and mortar business has grown 24.0%. During the same period, sales tax derived from online sales has grown at a rate of 551.2%.

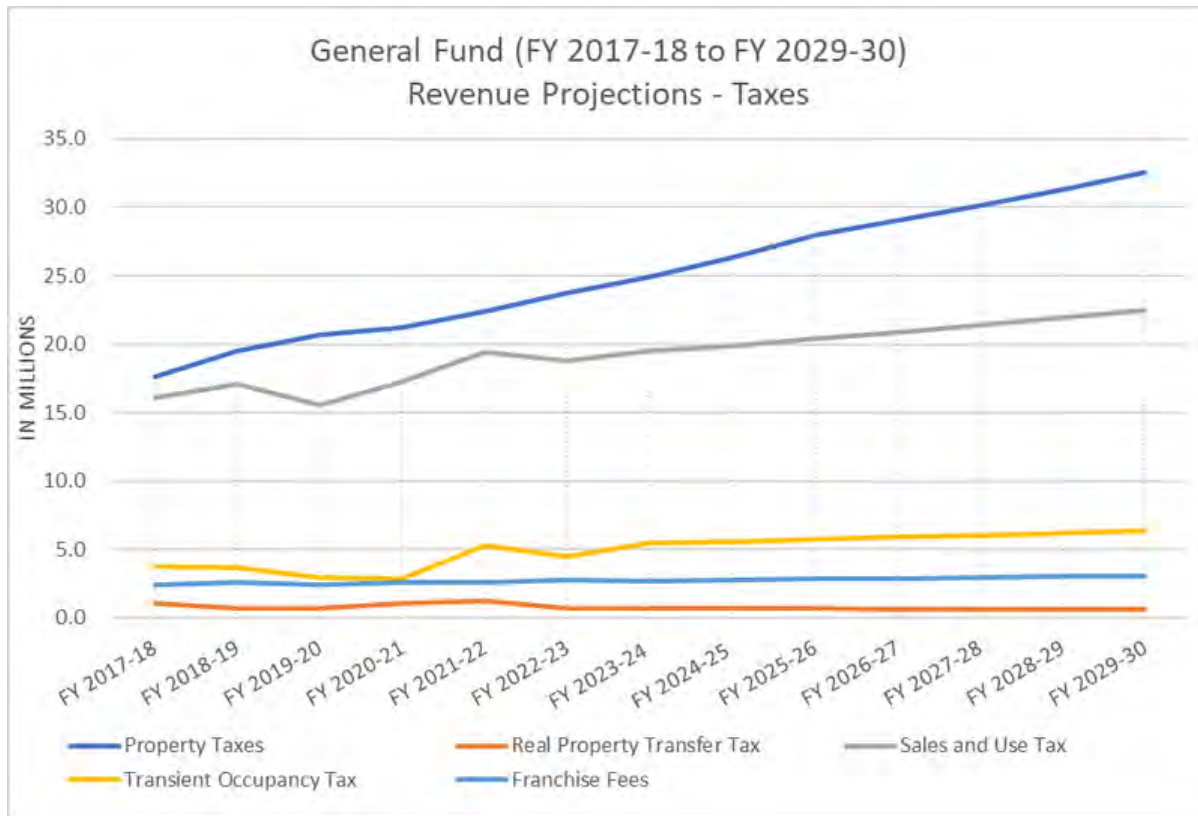
The City benefits from its ability to accommodate and retain profitable businesses in a diverse set of industries. As a result, sales tax revenue is more likely to remain stable due to the fact that the City does not rely heavily on a subset of industries. Sales tax revenue is projected to remain stable through FY 2029-30.

#### Transient Occupancy Tax Revenue

Transient Occupancy Tax (TOT) revenue accounts for \$4.5 million or 7.4% of General Fund revenues in FY 2022-23 representing the City's third largest revenue source. The City is home to 14 hotels, all of which pay the TOT on a monthly basis. TOT revenues are contingent upon the occupancy levels of these 14 hotels. During the pandemic there was a short-lived complete drop in revenue that very quickly returned to regular levels throughout the economic recovery from the pandemic. TOT levels have remained consistent since. TOT is estimated to remain stable with an average increase of 2.42% through FY 2029-30.

#### Franchise Fees

Franchise fee revenue represents approximately 4.6% of General Fund Revenues and is projected to increase by 2.5% in FY 2024-25 and an average of 2.2% annually through FY 2029-30. Franchise fees are imposed by the City on gas, electric, cable television, and refuse collection companies for the privileged uses of the City rights-of-way. Franchise fee revenue is depended on the private consumption of these services and the rates assessed for each company. Revenues may increase overtime due to population and fee increases, however growth can be offset by decline in consumption of cable services. In recent years, consumers have been canceling cable subscriptions and opting for the use of streaming services.



#### Licenses and Permits

The majority of Licenses and Permits revenue is comprised of building, plumbing, mechanical, electrical and encroachment permits. It should be noted that much of the staff work associated with development activity is contracted out to a private firm and the firm is compensated on a percentage-of-revenue basis. Accordingly, changes – whether positive or negative – in development-related revenue included in this forecast will be primarily reflected in changes to the Community Development Department’s expenditures, since 52% of the revenues are paid to contract staff and inspectors.

This revenue source has averaged about \$3.9 million annually between FY 2017-18 and FY 2021-2022, ranging between 5-10% of total General Fund revenue over this five-year period. Revenues fluctuate with the amount of building construction projects in the city. Building, plumbing, mechanical, and electrical permit activity did not decline during the pandemic. During the pandemic, there was a surge in home improvement. Prior to and following the pandemic, the City was in a period of continued residential development which is anticipated to decrease as new neighborhood projects are expected to be completed by FY 2026-27. It’s projected that building activity will slow down in the 2023-2025 budget cycle. Licenses and permits revenue is projected to grow 3% annually thereafter.

#### User Fees and Charges for Services

User fees and charges for services is primarily comprised of recreation fees and plan check fees. Parks, recreation, and facility use fee revenues are projected to increase steadily as fees are increased to account for changes to CPI. The City’s mechanism for adjusting these fees include upcoming and future User Fee Studies and updates or the Master Fee Schedule. Revenues in this category are expected to grow 3% annually for FY 2023-24 through FY 2029-30 in alignment with the projected CPI increase.

Although the City has experienced a previous period of growth in this category due to new housing developments in the City, demand for some services in this category such as plan check fees is expected to decrease as large-scale residential development declines. Additionally, developer contributions are also expected to decrease and cease entirely as the City completes and transitions out of its contribution agreements with developers. Historically, through these agreements, the City would assess and charge fees to developers to offset the cost of providing services, building and maintaining infrastructure for the City’s growing population as a result of building new neighborhoods.

## Investment Earnings

Investment earnings include revenue obtained from money invested by the City. Interest rates have increased significantly following the recovery from the COVID-19 pandemic. Interest rates have since begun to stabilize and are expected to continue to do so. Staff will continue to keep an eye on the direction of the Federal Reserve Board and any rate adjustments. Beginning in FY 2022-23, the City initiated an active investment management strategy in which it hired an investment management firm to actively manage its investment portfolio. This action along with the currently favorable economic conditions may yield higher investment earnings than the City's previous passive investment management practices. Current projections include a fiscally prudent estimate of projected revenue in this category.

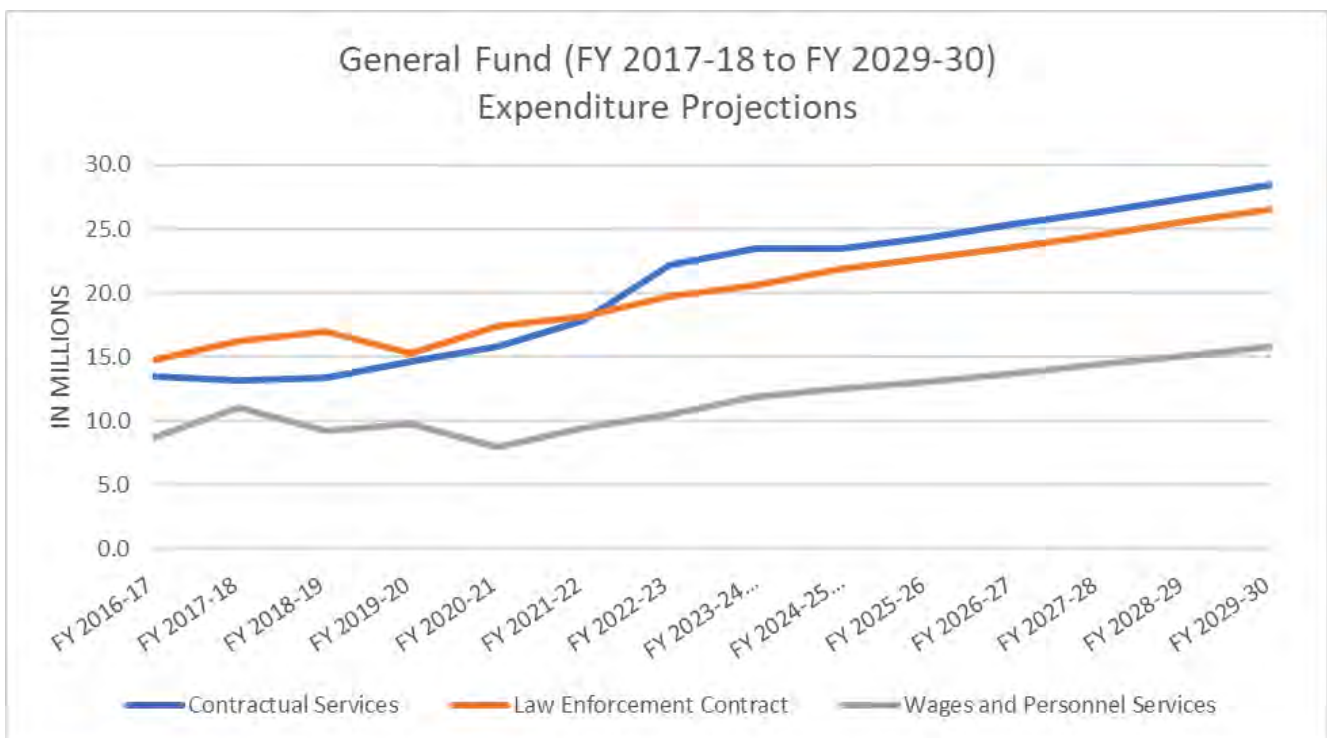
## Operating Budget Expenditures

Staff has developed a seven-year expenditure plan that can assist the City with successfully navigating the economic climate that may lie ahead. The MFP compares ongoing expenditures versus revenue and identifies revenue that is one-time in nature or of a limited duration. This metric is useful to prevent reliance on one-time or short-term revenue to balance the budget.

Per the Financial Management and Budgetary Policy, City expenditures are carefully controlled every year of the plan within available resources. 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 or one-time revenues.

Per the adopted seven-year expenditure plan, the City has identified strategic priorities and issues as well as recurring ongoing expenses that the City shall continue to address over the projected seven-year period.

The following graph shows the components of the operating budget including the top three expenditure categories: (1) Contractual Services; (2) the Law Enforcement Contract; and, (3) Wages and Personnel Services. The largest single component continues to be Contractual Services, representing about 74% of the total General Fund operating budget expenditures in the 2023-25 two-year budget cycle. Contractual Services include professional and maintenance contractual services, software agreements, insurance, utilities, etc. required to conduct normal business operations. Given the degree to which Lake Forest relies on contract services, this high percentage is to be expected. Personnel costs account for 20% of total operating budget expenditures in 2023-25.



### *Law Enforcement Contract*

Public safety is given priority and continues to be the program area receiving the greatest portion of General Fund Resources over the next seven years. The General Fund portion of the Sheriff's contract for FY 2023-24 is \$20.6 million, which represents approximately 35% of total adopted General Fund operating budget. The average annual growth rate of 5% for police services contract costs from FY 2017-19 to FY 2022-24 for the most part represents the impact of labor contract renewals and the resulting higher costs for salaries and benefits. In FY 2023-24 an 8% increase of salaries and benefits was estimated, while in FY2024-25 a 6% increase of salaries and benefits was estimated. A 4% Increase is estimated in FY 2025-26. From FY 2026-27 through FY 2029-30, it's projected that the police services contract will grow at the rate of 4%.

### *Contractual Services*

Contractual services is a broad expenditure category that includes all technical, professional, and miscellaneous services conducted by external contractors and consultants. The two largest sub categories of these are property services for infrastructure maintenance services programs and professional technical services for engineering, inspection, and other highly technical functions. It is anticipated that contractual services expenditures will grow in line with CPI at an average rate of 4% in FY 2025-26 through FY 2029-30.

The largest program area of spending within Contractual Services is Infrastructure Maintenance Services. Infrastructure maintenance services programs, which include the parks, medians and parkways, trees, street, landscape, and facilities, total \$11.5 million in FY 2023-24, and represent 20% of General Fund operating expenditures. Due to increasing materials costs, minimum wage and prevailing wage rates, it is anticipated that expenditures in this program will continue to grow.

In efforts to consistently track and evaluate spending on infrastructure maintenance costs, the City initiated the development of an Asset Management Program which took inventory of all city assets – including facilities, parks, roadways, streets, and sidewalks – and assessed their current status and useful life. The purpose of this effort is to prepare the City to deploy a plan that would prioritize the maintenance of assets based on their impact on safety, frequency of use, and overall impact on City-provided services and amenities. In addition, an asset inventory that can be regularly monitored and updated would enhance staff's ability to address minor repairs prior to them becoming more costly and immediate issues for the City. The outcome of this project is that the City would have a better methodology and tools for assessing future infrastructure maintenance costs. Furthermore, staff could better plan for those costs and additional discretionary spending by using the asset cost data and projections to develop future maintenance services plans and capital improvement projects.

### *Personnel Costs*

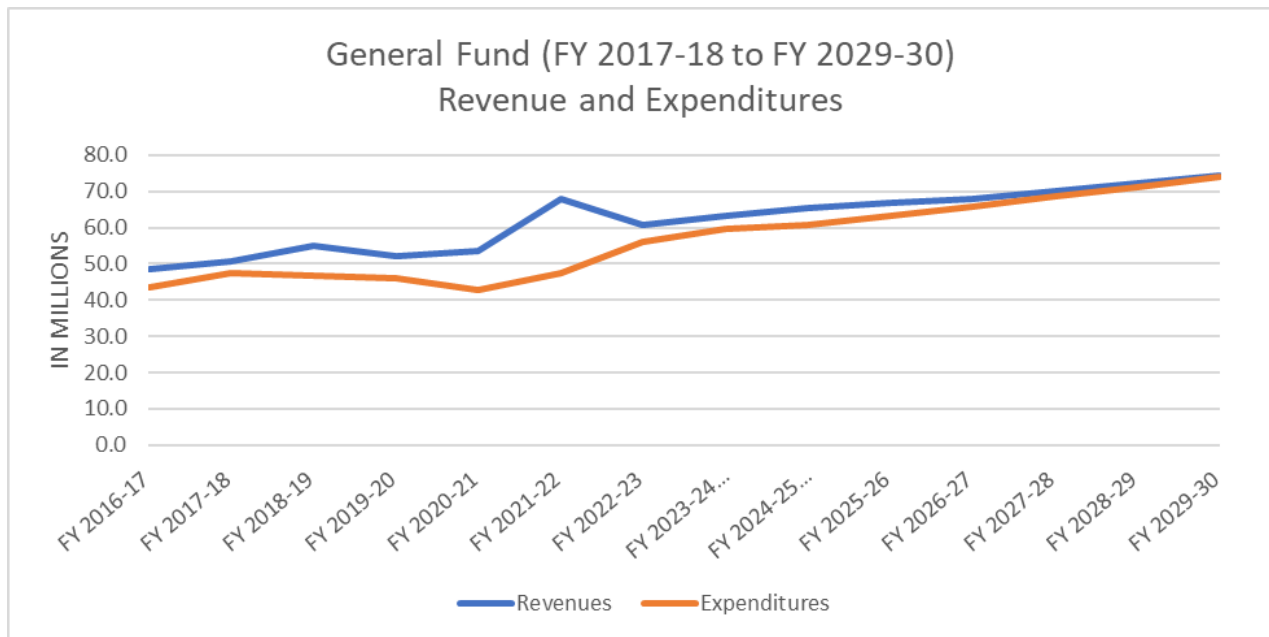
For most cities, personnel costs comprise the largest part of their operating budgets. For "contract cities," which rely significantly on contracts with private entities or other public agencies to provide municipal services, personnel costs make up a much smaller portion of the budget. Because personnel costs are often very difficult to control, contract cities are generally better positioned to respond to economic slowdowns than their "full-service" counterparts.

Personnel costs are driven by the number of authorized positions as well as the cost per position. The latter has increased over time due to the need to maintain a competitive compensation level for attracting and retaining employees, coupled with increasing benefit and retirement costs. Current assumptions place the projected increase in wages and retirement benefits at 5% annually from FY 2025-26 through FY 2029-30. Non-wage personnel services costs are projected increase 4% annually from FY 2025-26 through FY 2029-30.

## **Forecast and Projections for Revenue and Expenditures**

The 2023-2030 Financial Forecast maintains a balanced operating budget for the upcoming five fiscal years beyond the current budget cycle. Over the projection period, the accumulated projected operating surplus is approximately \$16.8 million. 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 complete 2023-2030 Financial Forecast is incorporated in the 2023-2025 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.

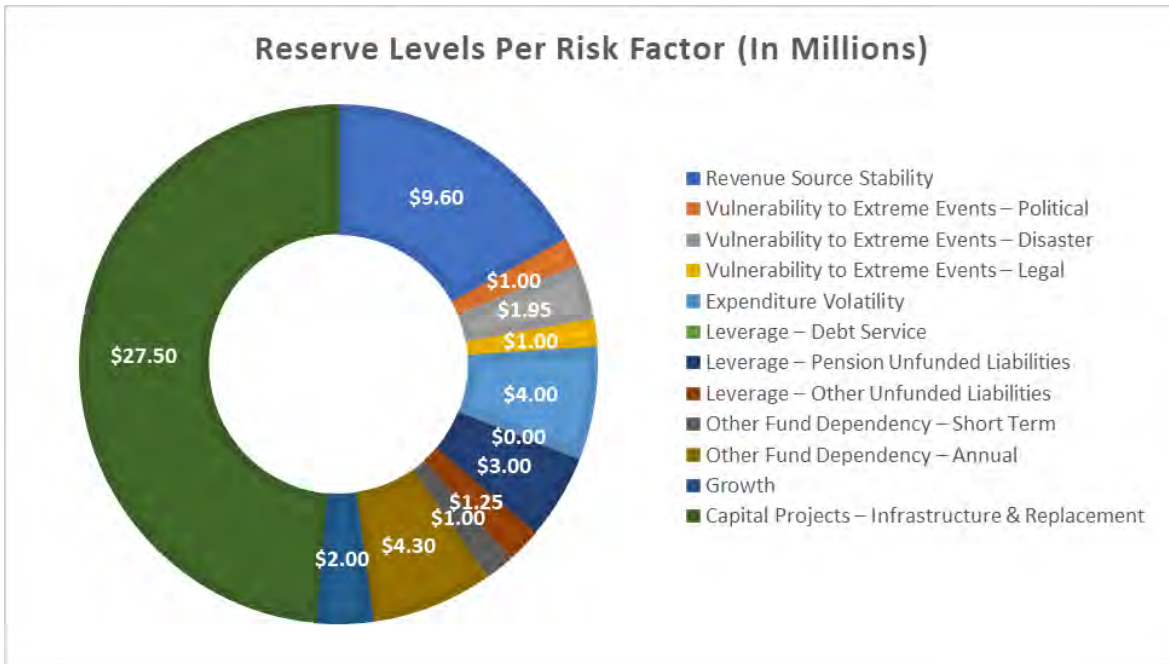


### General Fund Reserve Discussion

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 one of nine risk factors is taken into account when setting the target level of reserves. One of the reasons for developing and regularly updating the MFP is to have an analytic tool that assists management in making decisions aimed at maintaining reserves at City Council established levels.

The June 2023 General Fund Reserve Risk Analysis established a Target Reserve Level at \$56.60 million with a Minimum Reserve Level set at \$53.77 million (5% below the Target Reserve amount). The eight 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):





### Closing and Observations

As with any forecast, many of the projections are outdated the moment they are printed. While the MFP update does not deem itself perfect, it is useful in plotting out future budget decisions based on a “big picture” view of the City’s projected revenue and expenditures. The dynamic nature of this MFP allows management to make near-term and long-term decisions and immediately see their projected impact on expenditures, revenues, and ultimately fund balances.

Whether it is increasing equipment replacement or facility repairs, shifting funds from one program area to another, or contemplating changes to staffing levels, this MFP can forecast the ripple effects on the bottom line. Keeping the City Council Target Reserve Level amount in sight is much easier when a useful analytic tool such as this MFP is available. Long-term planning enables the City Council to address issues that arise and, as the COVID-19 emergency has demonstrated, provides a foundation required to respond to unprecedented and unexpected crises.

Staff will continue to work diligently to monitor ongoing revenue and expenditures and make whatever budgetary changes are necessary in order to maintain a balanced budget while keeping General Fund reserves at or above the City Council determined target level.

# 2023-2030 Financial Forecast

## 2023-2030 Financial Forecast - General Fund

	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Amended FY 2022-23	Budget FY 2023-24	Budget FY 2024-25	Projection FY 2025-26	Projection FY 2026-27	Projection FY 2027-28	Projection FY 2028-29	Projection FY 2029-30
<b>REVENUES:</b>												
Taxes:												
Property Taxes	19,497,283	20,715,375	21,245,369	22,428,077	23,714,000	24,937,000	26,392,300	27,914,900	29,025,000	30,158,800	31,337,900	32,564,100
Real Property Transfer Tax	665,276	677,625	1,028,672	1,273,561	750,000	675,000	675,000	675,000	641,300	641,300	641,300	641,300
Sales and Use Tax	17,104,605	15,588,270	17,241,510	19,436,169	18,750,000	19,500,000	19,890,000	20,387,300	20,846,000	21,367,200	21,901,400	22,448,900
Transient Occupancy Tax	3,670,842	2,922,220	2,883,787	5,269,730	4,500,000	5,500,000	5,610,000	5,750,300	5,894,100	6,041,500	6,192,500	6,347,300
Franchise Fees	2,595,278	2,423,539	2,566,677	2,640,596	2,793,000	2,700,000	2,767,500	2,836,700	2,907,600	2,965,800	3,025,100	3,085,600
<b>Subtotal Taxes</b>	<b>43,833,284</b>	<b>42,327,029</b>	<b>44,966,915</b>	<b>51,048,133</b>	<b>50,507,000</b>	<b>53,312,000</b>	<b>55,334,800</b>	<b>57,584,200</b>	<b>59,314,000</b>	<b>61,174,600</b>	<b>63,098,200</b>	<b>65,087,200</b>
Intergovernmental	256,067	296,210	539,565	12,344,579	235,600	260,000	260,000	260,000	260,000	260,000	260,000	260,000
Licenses and Permits	1,911,831	2,395,798	2,501,133	3,193,228	2,994,000	2,289,500	2,289,500	2,025,660	1,753,860	1,806,500	1,860,700	1,916,500
Charges for Current Services - Parks & Recreation	-	-	711,728	-	-	1,291,300	1,309,300	1,348,600	1,389,100	1,430,800	1,473,700	1,517,900
Charges for Current Services - Other	4,578,909	4,527,846	2,653,355	4,639,760	3,140,900	1,551,000	1,551,000	1,182,955	803,869	828,000	852,800	878,400
Developer Contributions	-	-	332,120	360,040	167,200	120,000	120,000	60,000	-	-	-	-
Fines, Forfeitures, and Penalties	482,786	319,814	370,442	464,559	410,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Facility and Park Rentals, Leases	-	-	-	-	-	917,000	940,000	968,200	997,200	1,027,100	1,057,900	1,089,600
Investment Earnings	2,878,744	1,193,332	994,907	971,021	3,022,950	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Transfer In	-	11,136,216	-	-	-	-	-	-	-	-	-	-
Other	1,242,357	656,490	535,722	537,825	296,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
<b>TOTAL REVENUES</b>	<b>54,883,978</b>	<b>62,852,735</b>	<b>63,604,887</b>	<b>73,659,145</b>	<b>60,773,660</b>	<b>63,275,800</b>	<b>65,339,600</b>	<b>66,964,615</b>	<b>68,053,028</b>	<b>70,062,000</b>	<b>72,138,300</b>	<b>74,284,600</b>
<b>OPERATING EXPENDITURES</b>												
Full Time Wages	6,403,993	6,912,851	5,872,289	6,594,975	6,866,822	7,589,600	8,047,100	8,449,500	8,872,000	9,315,600	9,781,400	10,270,500
Part Time Wages	938,453	876,866	301,436	852,287	1,342,582	1,676,900	1,676,900	1,760,700	1,848,700	1,941,100	2,038,200	2,140,100
Retirement - Normal Service Cost	567,310	641,756	572,351	642,422	749,812	887,000	950,800	998,300	1,048,200	1,100,600	1,155,600	1,213,400
Retirement - Unfunded Liability	3,119	5,224	46,246	63,397	97,520	-	-	-	-	-	-	-
Other Benefits	1,356,153	1,367,701	1,211,983	1,300,620	1,418,725	1,752,450	1,824,350	1,897,300	1,973,200	2,052,100	2,134,200	2,219,600
Contractual Services	13,332,582	14,631,496	15,805,437	17,770,495	22,203,540	23,486,855	23,407,860	24,344,200	25,318,000	26,330,700	27,383,900	28,479,300
Law Enforcement Contract	16,956,063	15,277,608	17,399,270	18,149,715	19,759,382	20,591,085	21,826,600	22,699,700	23,607,700	24,552,000	25,534,100	26,555,500
Memberships and Development	-	-	-	-	-	441,588	440,685	449,500	458,500	467,700	477,100	486,600
Supplies, Materials and Other	6,928,878	6,178,092	1,582,921	1,684,243	2,928,958	1,950,926	1,998,076	2,038,000	2,078,800	2,120,400	2,162,800	2,206,100
Operating Capital	187,480	94,934	126,438	306,868	647,249	1,217,700	609,500	621,700	634,100	646,800	659,700	672,900
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>46,594,031</b>	<b>45,986,528</b>	<b>42,918,371</b>	<b>47,365,022</b>	<b>56,014,590</b>	<b>59,594,104</b>	<b>60,781,871</b>	<b>63,258,900</b>	<b>65,839,200</b>	<b>68,527,000</b>	<b>71,327,000</b>	<b>74,244,000</b>
<b>REVENUES LESS OPERATING EXPENDITURES</b>	<b>8,289,947</b>	<b>16,866,207</b>	<b>10,686,516</b>	<b>26,194,123</b>	<b>4,759,060</b>	<b>3,681,696</b>	<b>4,557,729</b>	<b>3,705,715</b>	<b>2,213,828</b>	<b>1,535,000</b>	<b>811,300</b>	<b>40,600</b>
Capital Improvement Plan												
Infrastructure Reserve	646,086	3,153,852	2,613,024	614,910	1,804,166	2,517,200	2,130,000	1,010,000	200,000	200,000	200,000	200,000
Neighborhood Park Improvement	-	-	-	-	500,000	-	280,820	-	-	-	-	-
Strategic Economic Investment Program	-	-	2,054,939	751,010	2,092,880	555,000	950,000	-	-	-	-	-
Pension Rate Stabilization	-	-	-	219,500	-	-	-	-	-	-	-	-
Transfer Out - Street Maintenance	-	-	-	-	-	95,000	520,000	532,000	630,000	745,000	848,000	1,000,000
<b>FUND BALANCE</b>	<b>55,542,469</b>	<b>69,254,824</b>	<b>75,273,377</b>	<b>99,882,080</b>	<b>98,929,940</b>	<b>99,444,436</b>	<b>100,121,345</b>	<b>102,185,060</b>	<b>103,668,888</b>	<b>104,258,888</b>	<b>104,022,188</b>	<b>102,862,788</b>
Reserve Level	23,079,900	43,900,000	43,900,000	52,300,000	52,300,000	56,600,000	56,600,000	56,600,000	56,600,000	56,600,000	56,600,000	56,600,000
Available Fund Balance	32,462,569	25,354,824	31,373,377	47,582,080	46,629,940	42,844,436	43,521,345	45,585,060	47,068,888	47,658,888	47,422,188	46,262,788

---

# 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.

**Full Time Equivalent (FTE):** FTE is equal to the number of hours a full-time employee works for an organization. The concept is used to count "hours worked" rather than the number of employees to budget, forecast, staff and calculate wages.

**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.