



THE CITY OF  
LAKE FOREST

CHARTERED 1861

## ANNUAL BUDGET FISCAL YEAR 2017

(MAY 1, 2016 TO APRIL 30, 2017)

**THE CITY OF LAKE FOREST**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2017**  
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## THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL MAY 1, 2016

### Introduction

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On behalf of the entire Lake Forest City staff, I am pleased to present you with the proposed FY17 (May 1, 2016 – April 30, 2017) Annual Operating and Capital Budget totaling \$82,249,472. The proposed FY17 budget is balanced with all operating expenditures covered from current revenues, and capital expenditures coming from current revenues and reserves in excess of the City Council's Fiscal Policy.

The operating expenditures in the proposed budget are aligned with available revenues and prepared consistent with the City Council's Fiscal Policy, legislative directives, Core/Elective Prioritization, and our target-based budgeting process. **The total City budget reflects a \$1.2 million reduction (1.4%) compared to the FY16 estimated actual due primarily to reduced capital expenses.** The following provides an overview of the City's proposed budget and financial outlook.

### Financial Outlook

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*"Well, what if there is no tomorrow? There wasn't one today."*

*Bill Murray's character*

*Phil Connors, Groundhog Day, 1993*

In preparing this year's budget message, I could relate to the main character in the 1993 movie **Groundhog Day**, played by Bill Murray. I felt like I was trapped in a time loop, listening to Governor Rauner deliver his 2016 Budget message, when eight months after the start of the State's fiscal year, the Illinois Legislature still has not adopted the 2015 Budget. The State of Illinois' financial picture has not improved, and unquestionably has gotten much worse. The uncertainty and impacts of the "rendezvous with reality" discussed in early 2015 still persists today with no clear end in sight.



It might seem unconscionable that decision-makers in Springfield continue to mislead the taxpayers of Illinois and deny the structural imbalance of our State budget, yet regrettably that is the time loop we find ourselves stuck in. They refuse to make the tough decisions necessary for the state to live within its means, and fail to appreciate that with each passing day the situation becomes increasingly dire. Mayor Emanuel once said, *"You never let a serious **crisis** go to waste..."*. I suspect that the decision-makers in Springfield do not yet believe that they have created a serious enough "crisis" to finally act in a rational, sustainable way. The main character in Groundhog Day only escaped his time loop after realizing "that the only satisfaction in life comes from turning outward and concerning oneself with others rather than concentrating solely on one's own wants and desires". We keep waiting for our state officials to stop focusing on their own wants and desires (getting reelected) and do what is right in order to end this negative financial time loop.

### **Strong Management and Solid Financials in the Midst of Chaos**

The City of Lake Forest will continue to monitor the situation in Springfield while planning, projecting and preparing for the future. For a number of years the City has been navigating the financial turbulence from both a revenue and expenditure perspective. Despite the tremendous economic volatility since 2008, we have consistently adhered to a rigorous vigilance in following our fiscal standards, implementing operational efficiencies whenever possible and focusing on delivering quality service to residents. This has directly contributed to our strong financial position (Aaa bond rating) while upholding community values and our four cornerstones of **Family, Education, Tradition and Philanthropy**.

Fortunately, The City of Lake Forest has historically been financially conservative and abided by sound financial practices and self-imposed fiscal rules. The City has likewise consistently engaged in long-term financial forecasting and contingency planning ("What if State revenues dry up?"). In mid-2000, the City Council and City acknowledged that economic realities and demographic shifts within the community would alter the provision of City services. The real challenge as articulated in the Strategic Plan (*"Properly align services to available resources and make adjustments to meet residents' expectations"*) is to identify opportunities to control our costs while striving to not diminish the residents' quality of life. Every effort was made to get out ahead of the inevitable changes and recalibrate ourselves proactively rather than reactively. We comprehensively examined our core business lines and matched available resources to identified priorities, traditions and values of the community. During FY17 the City will be implementing a more robust Project Management Program as well as Performance Analytics. We collectively have a fiduciary responsibility to stretch every tax dollar and perform as efficiently as possible.

### **Keeping our Eye on the Ball!**

With all the shouting, finger-pointing and discord in Washington D.C. and Springfield, it is easy to become distracted and forget the essential elements of one's mission. **Lake Forest is first and foremost a residential community.** That is why good schools, a safe and healthy environment and overall quality of life are such important aspects of what we do and who we are. Unfortunately, the turmoil at the state level and overall volatility of the economy has stymied our local residential real estate market. As of January, 2016, over 300 single-family homes are on the market, a 34% increase in the inventory of homes over January, 2015. More alarming is that the average market time is up 30% for detached single-family homes and 63% for attached single-family homes during this same time period. We currently have an eleven (11) month supply of attached single-family homes – if no new listing come on the market! If you look just at single-family homes in the \$1 to \$3 million price range the supply increases to twenty-four (24) months!

Throughout the past three decades, development in the City (primarily west of Route 41) favored larger, single-family homes on 1-acre or larger lots. At the time, there was a market for larger homes, lower density, and more open space. The question today and going forward is whether or not there continues to be a demand for this type of housing. The State's financial condition and threats of a "Millionaire Tax" are likely influencing more affluent individuals to leave Illinois for other states. Consequently, how do these conditions impact the supply of upper-end home buyers? And if the supply is dwindling, what other factors put us in a competitive disadvantage with our neighboring north shore communities?

One strategy under consideration during FY17 is to collaborate with the local real estate community on a public relations campaign which will promote the virtues of the Lake Forest community and aggressively market our offerings to potential home buyers. Our outstanding schools, low taxes, open spaces, quality services, and family values will all be emphasized in attracting new residents. If the pool of potential buyers is diminishing, we need to be more proactive in getting our message out to the public to overcome false perceptions about Lake Forest.

### **FY16 BUDGET IN REVIEW**

FY16 has been a busy but exciting year. Despite all the financial uncertainty at the state and federal level, there has been a tremendous amount of public and private activity and investment within the community. The BMW Golf Tournament at Conway Farms Golf Course was another huge success, Forest Park renovations

were completed, the hospital project is proceeding on schedule and the Deer Path Inn reopened to rave reviews. Building activity is rising, local institutions like Lake Forest College and Lake Forest Academy are growing and expanding and the Market Square face-lift is nearing completion. The redevelopment of the Laurel Ave. property is projected to start in the summer of 2016 and the East Side Train Station will be painted, tuck-pointed and ADA compliant washrooms constructed. All very positive signs about the health and vitality of our community.

Internally, efforts continue to improve the City's operational efficiencies, increase transparency to the community and explore new opportunities to collaborate with community organizations and other governmental agencies. In FY2016, the City implemented OpenGov, a software application that makes financial reports more accessible and understandable to residents. We also contracted with a company to assist our pursuit of outside funding for capital projects (bike path improvements, train station renovations and ravine restoration). The City continues to actively participate in the Municipal Partnership Initiative and other intergovernmental collaborations.

General Fund revenues are projected to fall short of budget estimates by \$.3 million, due primarily to reduced sales tax collections and weather impacts on electric and gas utility taxes. General Fund expenses are estimated to be \$.1 million less than budget.

### **FY17 PRIORITIES AND INITIATIVES**

There is every reason to believe that FY17 will be equally busy and as financially challenging as was FY16. Some programs and studies initiated in FY16 will be carried into the new fiscal year. In addition, the City will continue to address the following:

- ✓ Monitor activities at the State and Federal level which could impact the City's financial status, including unfunded mandates and decreased funding.
- ✓ Implement a marketing campaign to promote the City's residential housing market.
- ✓ Continue economic development efforts inclusive of attracting developers interested in vacant or existing commercial properties.
- ✓ Improve the overall streetscape appearance of Western Ave. north of Laurel Ave.
- ✓ Aggressive reinvestment in the aging public infrastructure as set forth in the City's Capital Improvement Program (CIP).
- ✓ Explore opportunities to reposition properties owned by the City if determined not to be needed for a public purpose.

- ✓ Undertake a Community-Wide survey which is performed approximately every five years.
- ✓ Initiate the process of updating the City's Strategic Plan and attendant policies and priorities.

### **FY17 CAPITAL INITIATIVES**

- 1) East Side Train Station Renovation – With financial assistance from Metra and the Federal Government (ITEP Grant), in FY13, the City replaced the shake-shingle roof with slate and removed the drive-up canopy. In FY16, work included the installation of an enhanced bike storage facilities, new bike path and landscaping along McKinley Rd. During the remainder of FY16 and into FY17, painting, repairing exterior woodwork, tuck-pointing, bathroom upgrades, sprinkling and other interior life-safety and restoration activities will be completed.
- 2) Laurel & Western Avenue Redevelopment – During the first quarter of calendar year 2016, the City hopes to complete all required environmental remediation on the site to effectuate the sale of the property to Focus Development. Construction on the new residential development should commence in the summer of 2016.
- 3) Emerald Ash Borer – (\$165,000) has been budgeted to implement Year 4 of the City's Comprehensive EAB Program. Since the inception of the program the City has removed 6080 ash trees and planted 1020 new species of trees. The City's program primarily covers ash trees on public properties but provides informational materials to private property owners.
- 4) Telegraph Rd. Station Pedestrian Underpass - The City received \$2 million for design and construction of a pedestrian underpass near the Telegraph Rd. Train Station. Phase I and II engineering has been approved by IDOT. The City also completed a value-engineering review to identify opportunities to reduce the overall project cost. Efforts to raise the funds necessary to construct the underpass and secure commitments to establish an Amtrak stop at this station will continue.
- 5) Deerpath Golf Course Improvements - During FY16, the City engaged in several public discussions on the future of the Deerpath Golf Course in light of the overall golf industry and recent financial trends. At the City Council's

direction, a consultant was brought in to review potential improvements to the course and facilities to make it more competitive going forward.

## **PLANNING AND PREPARATION**

As directed by the City Council, staff has thoroughly examined various aspects of our operations to determine if there are more efficient or more cost-effective methods for providing service to residents. Planning and preparation is a vital component of our long-term fiscal strategy. Tradition dictates that we achieve consistent progress through thoughtful planning and community involvement.

During FY16 we undertook the following actions:

- 1) Cable TV Shared Services Studies – The City participated with the Cities of Highland Park, Highwood and the Village of Lake Bluff in a comprehensive study of Cable TV Services. The study examined alternatives for staffing and televising public meetings to the four communities on a more regional, cost-effective basis. The results of the study prompted the communities to draft an Intergovernmental Agreement that will be presented to the respective governing boards for consideration this summer.
- 2) Fire Service 2020 – A Committee of elected officials, residents and staff are examining opportunities for creating greater operational efficiencies and alternative approaches to purchasing and utilizing fire apparatus.

## **FINAL THOUGHTS**

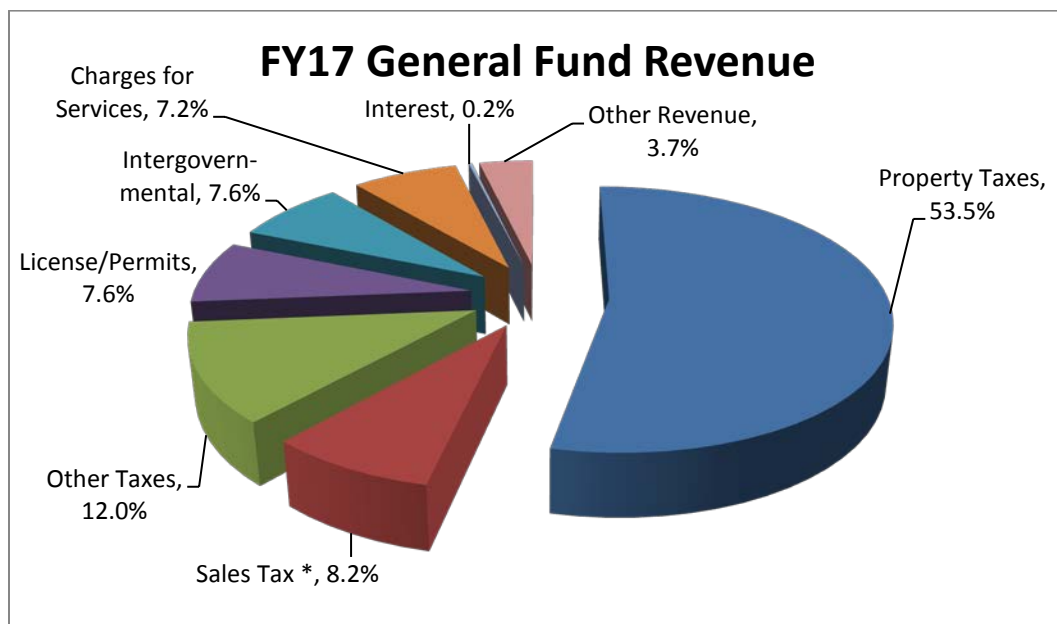
Past and present City Councils have consistently engaged in the establishment and annual review of fiscal policies and practices, as well as funding priorities within the City. Our organizational culture continuously searches for ways to effectively meet the desired service levels of the residents and aggressively seek outside funding for capital projects. These inherent practices cumulatively play a critical role in creating a more fiscally-responsible and sustainable condition for Lake Forest. Unlike the State of Illinois, which exhibits a tendency to operate under short-term political decision-making, the City has shown a propensity to routinely and consciously make the necessary budgetary decisions with an eye towards implementing long-term comprehensive financial solutions.

With potential collateral damage resulting from the State's budgetary failures, the Lake Forest City Council must continue to objectively and equitably differentiate between community/individual "wants" and "needs", and rationally allocate available resources to achieve the greatest common good. We will continue to promote new thinking, new relationships and structures, and more realistic expectations in our delivery of services.

The City will continue to explore opportunities to become less reliant on State and Federal funding. In the short term, this will make our job more challenging, but long term, it will strengthen our sustainability. Where this economy will take us is anyone's guess, but the City's conservative financial practices have positioned us to thrive, react responsibly and objectively plan for our future.

### **General Fund Revenues**

The General Fund accounts for the vast majority of City services (Police, Fire, Public Works, etc.), and the total FY17 projected revenue is \$33,645,733. The General Fund reserves are forecasted to equal \$21,348,881 or 63.5% of revenues as of April 30, 2017. This amounts to \$8.1 million greater than the established 35% reserve amount set forth in the City's Fiscal Policy (revised from 25% for FY16). General fund revenues are projected to increase 1.2% over FY16 estimated actuals. An overview of general fund revenues is summarized in the pie chart which follows:



\* includes 0.5% sales tax

General Fund revenue highlights include:

- Last December, the City Council approved a **2.93% increase** in the tax levy for all City functions (including Recreation, Library and Debt Service). The increase includes the permitted 0.80% tax cap limitation plus new growth. Legislation allows for the exclusion of special recreation and fire pension levy amounts from the tax cap.
- **The average increase to an existing household will be approximately 2.69% or \$91 on an \$800,000 home in Lake Forest.**
- For FY2017, the City Council adopted changes to various fees and charges resulting in an increase (\$45,250) in General Fund revenues, as well as (\$15,432) in Parks & Recreation Fund revenues, (\$5,275) in Golf Fund revenues and (\$168,362) in Water Fund revenues.
- Estimated revenue from the Real Estate Transfer Tax is \$1,334,832 in FY16 and \$1,354,854 in FY17. All proceeds from the tax go into the Capital Improvement Fund.

**General Fund Expenses**

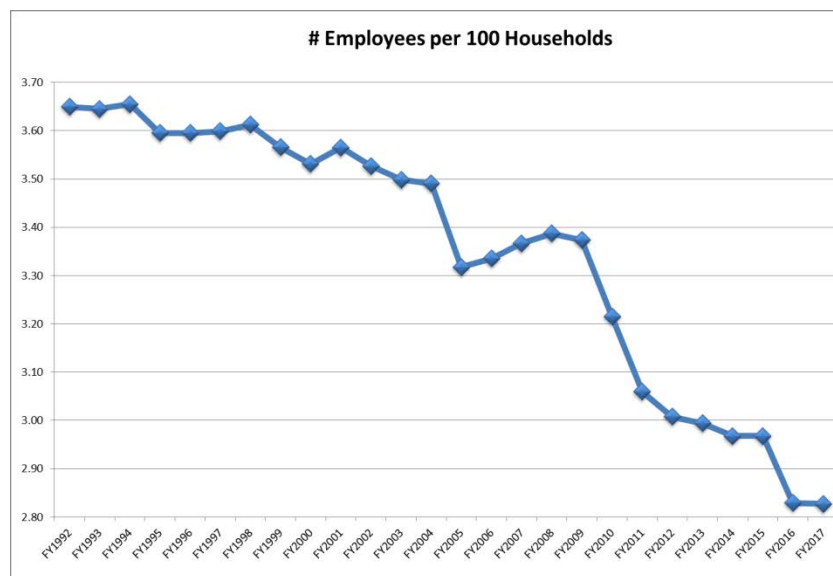
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The FY17 General Fund Budget, which includes personnel, materials, and transfers to other funds, is \$32,381,942, which is \$1.1 million or 3.2% less than the FY16 estimated actual expenses primarily due to one-time expenses in FY16. The General Fund FY17 budget is as follows:

General Fund	FY2016 Est. Actual	FY2017	\$ Change	% Change
Operating	\$30,046,753	\$31,144,943	\$1,098,190	3.65%
Capital Improvement Transfer	1,330,012	0	(1,330,012)	(100.0)%
Use of Paid Parking Reserve	957,420	0	(957,420)	(100.0)%
Other Fund Transfers	1,159,561	1,236,999	77,438	6.68%
<b>Total</b>	<b>\$33,493,746</b>	<b>\$32,381,942</b>	<b>\$(1,111,804)</b>	<b>(3.32)%</b>

General Fund expenditure highlights include:

- Total **personnel costs**, including pensions and insurance requirements, are budgeted to **increase 3.1%** over the FY16 budget and 5.9% over the FY16 estimated actuals, due to vacancy savings in FY16. This proposed increase encompasses the following:
  - A general pay plan adjustment of 1.0% for employees in steps and 2.5% for employees at top step;
  - Approved range adjustments for employees still working their way through the pay plan;
  - IMRF, Fire and Police pension plan contributions;
  - Health, dental and life insurance and miscellaneous benefits.
  - **No new positions are proposed for FY17, total personnel numbers continue to decline as set forth below.**



## Capital Improvements

The General Fund **capital equipment** budget for FY17 is \$258,696 (budgeted in the Capital Improvement Fund). The equipment purchases proposed in the budget are pursuant to the City's 10-year equipment replacement plan but are being reevaluated under new replacement/acquisition guidelines drafted by City staff.

Significant expenditures for **capital equipment** include:

- Replace (3) three marked Police Cars \$ 90,000
- Replace Tower Truck \$160,000



The total FY2017 **Capital Improvement Fund budget** (excluding grant-funded projects) is \$ 3,168,798. These projects are financed through Real Estate Transfer Tax revenue, Sanitation Fees, bond proceeds, excess operating revenues and receipts from the sale of City-owned property. Some notable projects in addition to the above Capital Equipment include:

○ Annual Street Overlay & Repairs*	\$ 995,000
○ Emerald Ash Borer Program	\$ 165,000
○ Concrete Street/Sidewalk Repairs*	\$ 112,000
○ West Fork/Hackberry Storm Sewer*	\$ 105,000
○ IT Hardware and Software	\$ 264,072
○ City Hall Lot Resurfacing	\$ 185,000
○ Rt. 60/Academy Bike Trail	\$ 100,000

*\* A portion of these projects costs are expended in FY2016, so only the amount to complete the project in FY2017 is identified.*

## **Other Funds**

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The City's Enterprise and Special Revenue Funds are generally self-supporting operations, such as the Water Plant and Deerpath Golf Course. Special Revenue Funds (i.e., Parks/Recreation) are partially funded by property taxes. The FY17 budgets for the City's Enterprise and Special Revenue Funds, including capital improvements and equipment, are as follows:

	<b>FY2016 Est. Actual</b>	<b>FY2017</b>	<b>\$ Change</b>	<b>% Change</b>
Water/Sewer	\$ 10,025,619	\$9,704,536	\$(321,803)	(3.2)%
Golf	1,945,558	2,090,533	144,975	7.5%
Cemetery	736,873	852,402	115,529	15.7%
Parks/Recreation	8,505,289	8,815,010	309,721	3.6%
Senior	524,559	607,972	83,413	15.9%

### Other Fund budget highlights include:

The total FY17 **Water and Sewer Fund capital budget** is \$1,674,130. This includes Old Elm Water Main Improvement Project (\$780,130); Annual sanitary sewer lining program (\$150,000); and Engineering for water plant retrofit final design (\$445,000). The proposed improvements are set forth in the City's 5-year Capital Improvement Plan (CIP) that has been reviewed by the Finance Committee and Public Works Committee over the past few months.

In February 2014, the City Council adopted revisions to the water rate structure effective May 1, 2014. The primary goals of the revisions to the fee structure are to: 1) incentivize consumers to reduce consumption during peak demand periods, 2) raise additional revenue to meet increased capital needs of the water system identified in the 5-year CIP, and 3) establish the appropriate proportion of the utility's costs that should be covered by the fixed vs. variable component of the water rate. In FY2017, study will continue in regards to funding planned improvements to the Water Treatment Plant, as well as the optimum balance between fixed and variable revenue components to be achieved over time.

The **Parks and Recreation Fund, and Golf Fund** are areas that we need to continue to keep a close eye on in FY17. Continued subsidization of the Golf Fund from the Parks and Recreation Fund has put pressure on maintaining an appropriate fund balance.

## **Conclusion**

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Many people deserve credit for the City's ability to provide the highest quality service, undertake significant infrastructure improvements, live within the tax cap, and preserve its strong financial condition. Through the collective efforts of the City Council, generous residents and a conscientious staff, the City's long history of prudent, financially conservative, and proactive fiscal practices will maintain Lake Forest as one of the country's premier communities. The staff performed professionally, creatively, and collaboratively in preparing this plan. I am confident that they will provide valuable assistance if the State of Illinois causes any further unanticipated budgetary upheaval.

In closing, I would be remiss if I did not recognize the tremendous effort of Finance Director Elizabeth Holleb, Assistant Finance Director Diane Hall, the employees of the Finance Department, and the entire Managerial Staff. These individuals invested many hours over the course of six months preparing this comprehensive financial document for your review and consideration.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Robert R. Kiely, Jr.", written in a cursive style.

Robert R. Kiely, Jr.  
City Manager



# **City Council Fiscal Policy**

## **FISCAL YEAR 2017**

### **Statement Of Policy Purpose**

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

These policies will be reviewed annually.

### **Policy Goals**

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

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

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

**I. Overall Budget Guidelines**

1. Abide by the target based budgeting process. Target based budgeting ties expenses to projected resources at the beginning of the budget process, rather than cutting expenses after budgets are developed. This methodology reaffirms the relationship between revenues and services, taxes and spending, and involves departments in the process from the beginning.
2. Seek and encourage resident input in budget planning issues and service level decisions.
3. Review all services residents receive and strive to maintain the services at existing levels, unless specific variances are granted by the City Council. Each service should be examined thoroughly to determine if it is still necessary or can be provided in a more cost-effective way. New program initiatives must be measured in terms of their overall fiscal impact and capabilities.
4. Pay for all recurring expenses with recurring revenues, and use non-recurring revenues for non-recurring expenses. Proceeds from land sales shall be deposited into the Capital Fund unless intended for other legislative initiatives as directed by the City Council.
5. Maintain positive fund balances for all funds.
6. Annually review the cash flow reserves in all City operating funds to ensure adequacy given the volatility and risk of revenues attributable to each fund.
7. Monitor actual revenues and expenditures compared to budget throughout the year so that spending may be reduced as needed to offset revenue shortfalls or unanticipated expenditures.
8. Protect the City's assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities.
9. Abide by the 1991 Property Tax Extension Limitation Act, which limits the annual increase in property tax extensions to the lesser of 5 percent, or the increase in the consumer price index, plus allowances for new construction and voter approved increases, unless the City Council determines that an exception is necessary to preserve the long term financial health of the City.
10. Work actively with legislators and Councils of Government in passing legislation that promotes effective government, reduces unfunded mandates, controls

pension and other personnel related costs or otherwise creates unsustainable operating costs for local governments.

## **II. Expense Guidelines**

### **Personnel**

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

### **Operating Costs**

1. Fully budget anticipated expense for an average operating year.
2. Maintain a contingency budget for unanticipated expenses.
3. Review all contract services and other charges for cost effectiveness and to determine if there are alternative methods to perform these services at less cost.
4. Review the potential for outsourcing/contracting services for each City operating department.

5. Follow funding priorities that emphasize efficiencies and economy with established criteria including the number of residents benefiting from specific services or programs.
6. A 2014 cost allocation study has been completed to demonstrate the allocation of administrative costs budgeted in the General Fund and their benefit to budget programs across the organization. The City utilizes the cost allocation study results to assess administrative charges to other City funds to recover administrative costs provided by General Fund administrative departments. Where feasible, the cost allocation study is also used to factor in the administrative cost burden to departments in agreements to provide services to outside entities.

### **Program Expansions**

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

### **New Programs**

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

### **Capital Budget**

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

projected and included in operating budget forecasts. Following completion of any project, conduct a post project review.

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

### **III. Revenue Guidelines**

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

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

#### **IV. Reserve Policies**

1. The City will maintain a fund balance for fiscal cash liquidity purposes, (i.e., fiscal reserve), that will provide sufficient cash flow to minimize the potential of short-term tax anticipation borrowing.
2. Unassigned fund balances should be equal to no less than 35% of non-pass through operating revenues for the General Fund plus accrued sick and vacation leave.
3. The City will maintain sufficient self-insurance reserves as established by professional judgment based on the funding techniques utilized, loss records, and required retentions.
4. The City will seek to maintain minimum fund balance targets (unrestricted net position for proprietary funds) in each fund which reflect considerations such as revenue volatility and necessary contingencies. It is noted that certain funds are



subject to five year financial forecasts, debt service coverage requirements and/or may be accumulating fund balance to address future capital needs, warranting a fund balance in excess of the minimum target. In the event fund balance falls below the established target for a particular fund, the City shall establish a plan to return the fund balance to its target. The fund balance targets by fund or category of funds is as follows:

- General Fund – see Section IV.2
- Parks and Recreation Funds (combined) – 25% of operating revenue
- Other Non-major Special Revenue Funds – 10% of operating revenue
- Debt Service Funds – N/A
- Capital Project Funds – N/A
- Water and Sewer Enterprise Fund/Operating – 33% of operating revenue plus one years' debt service + \$500,000
- Water and Sewer Enterprise Fund/Capital – 0%
- Deerpath Golf Course Fund – 15% of operating revenue
- Fleet Fund – 15% of operating revenue
- Self Insurance Fund – 25% of operating revenue + OPEB reserve
- Liability Insurance Fund – 50% of operating revenue
- Police and Fire Pension Funds – N/A; subject to statutory and actuarial requirements
- Cemetery Trust Fund – N/A; subject to bequest requirements and Cemetery Commission policy

## **V. Investment Policies**

1. The City will follow the investment policy approved by the City Council on July 06, 2004, or a subsequently approved revision to the investment policy.
2. The City will conduct an analysis of cash flow needs on an on-going basis. Disbursements, collections, and deposits of all funds will be scheduled to insure maximum cash availability and investment potential.
3. The City will, where permitted by law, pool cash from its various funds for investment purposes.
4. The City will invest City revenue to maximize the rate of return while maintaining a low level of risk.
5. The City will review contractual consolidated banking services every three years.

## **VI. Debt Policies**

1. The City will not fund current operations from the proceeds of borrowed funds.

## *City Council Fiscal Policy*

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

## **VII. Accounting, Auditing, And Financial Reporting Policies**

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

## *City Council Fiscal Policy*

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

Amended: October 2015

## **City of Lake Forest Strategic Plan Update**

The City of Lake Forest adopted its five year strategic plan for 2012-2017 three years ago. Of the 87 priority items identified by the City Manager and Executive Staff, 24 items have been completed, 59 items are ongoing, and 4 are in progress to be completed by the end of the timeline. Overall, 95% of the strategic plan has been completed. Six categories were identified as areas of focus which are fiscal stewardship, community character/livability, environmental stewardship, community infrastructure, economic vitality, and human capital. The following are major accomplishments for each of the selected categories:

### **Fiscal Stewardship**

- Annually identified operational programs to evaluate for service delivery modification which included the 911 consolidated dispatch program, North Shore cable TV consortium, and sanitation and fleet studies.
- Annually identified at least one new service or commodity to jointly bid with another municipality or local public agency which included tree planting, elevator inspections, and generator preventative maintenance.
- Continue active participation in Municipal Partnering Initiatives.

### **Community Character/Livability**

- Continue offering Community Engagement Forums as identified.
- Continue to seek opportunities to promote transparency and public engagement.
- Worked with local realtors to identify gaps and opportunities and a more balanced mix of housing types.

### **Environmental Stewardship**

- Educated residents on the proper maintenance of ravines and their purpose.
- Monitored and maintained proactive maintenance tree program after Emerald Ash Borer devastation.
- Partnered with Electric Aggregation Consortium on evaluating new projects and options.

### **Community Infrastructure**

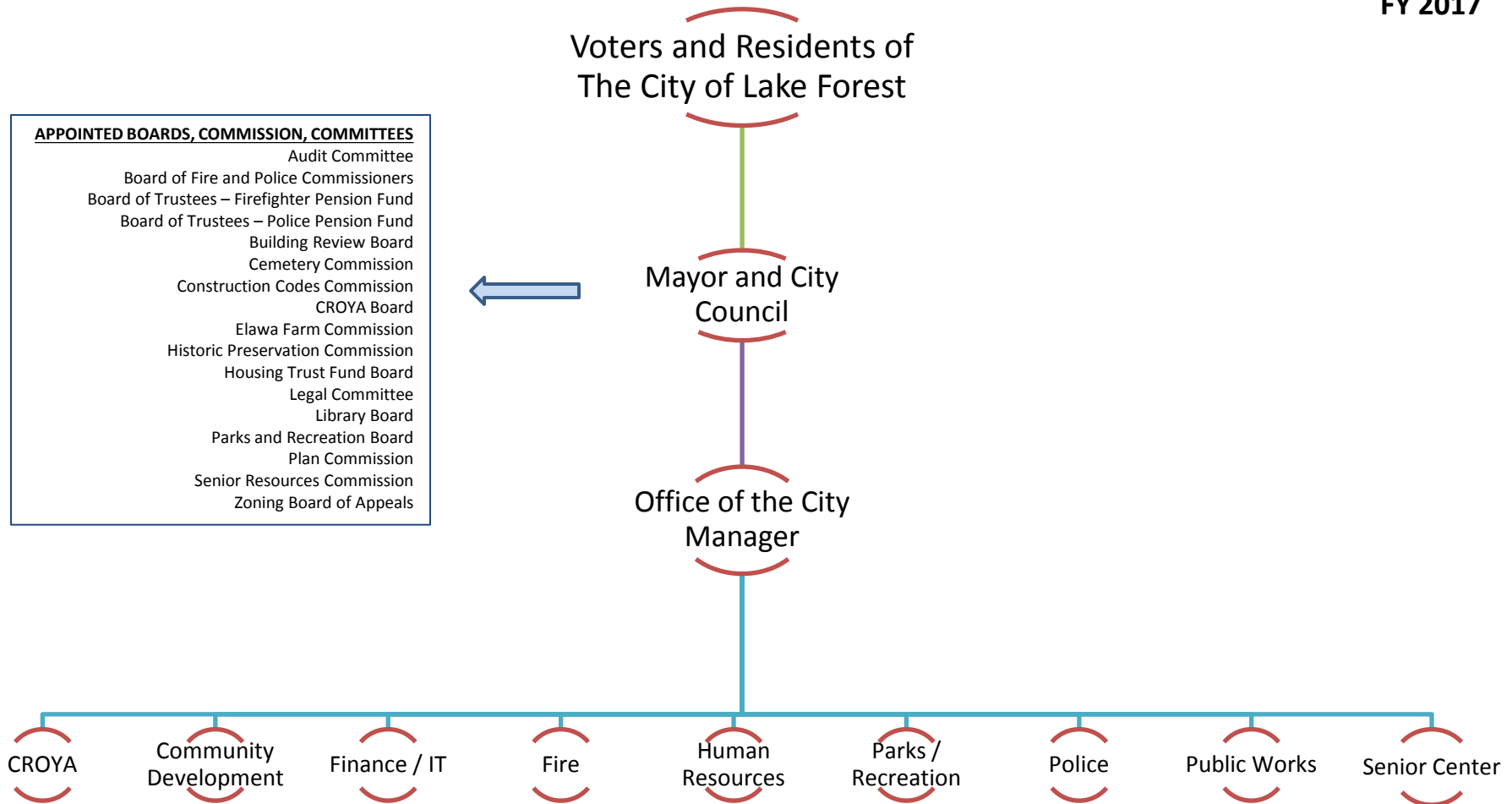
- Conducted a comprehensive community-wide storm sewer and IMA analysis to determine future projects in problem areas.
- Developed a project checklist for engineering that would consider “green” approaches such as storm sewer interceptors, bio swales, permeable pavers, and rain gardens.
- Established Hospital Advisory Committee to assist in finalization of plan.

### **Economic Vitality**

- Identified gaps in products and gaps in products and services in business districts.
- Assisted small businesses with online and mobile technology along with emerging retail practices.
- Promoted Business Accelerator for start-up and growth businesses to fill Lake Forest office space.

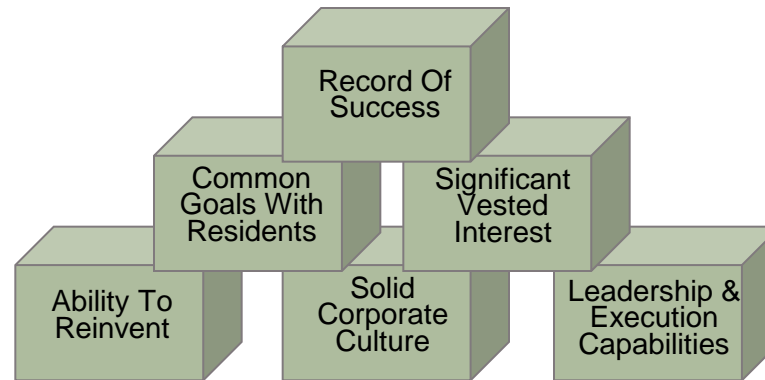
### **Human Capital**

- Worked toward active preservation of more affordable housing by encouraging the maintenance of more affordable housing.
- Determined how the City can share and pool more resources and equipment with other communities and government agencies.

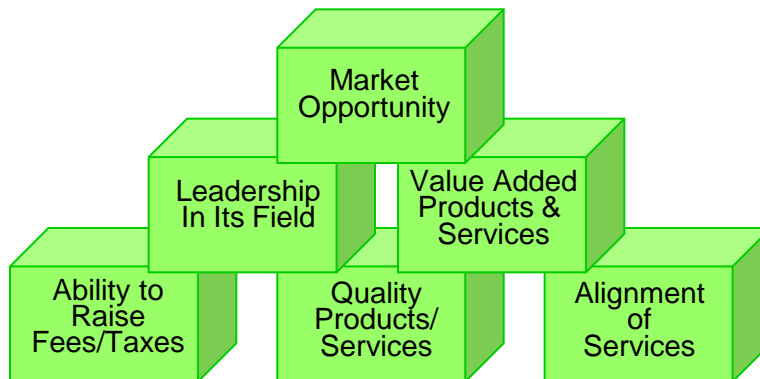


# The Durable City

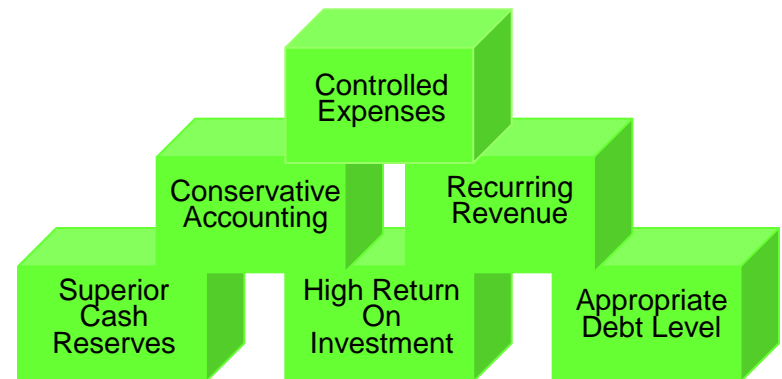
## Strong Management



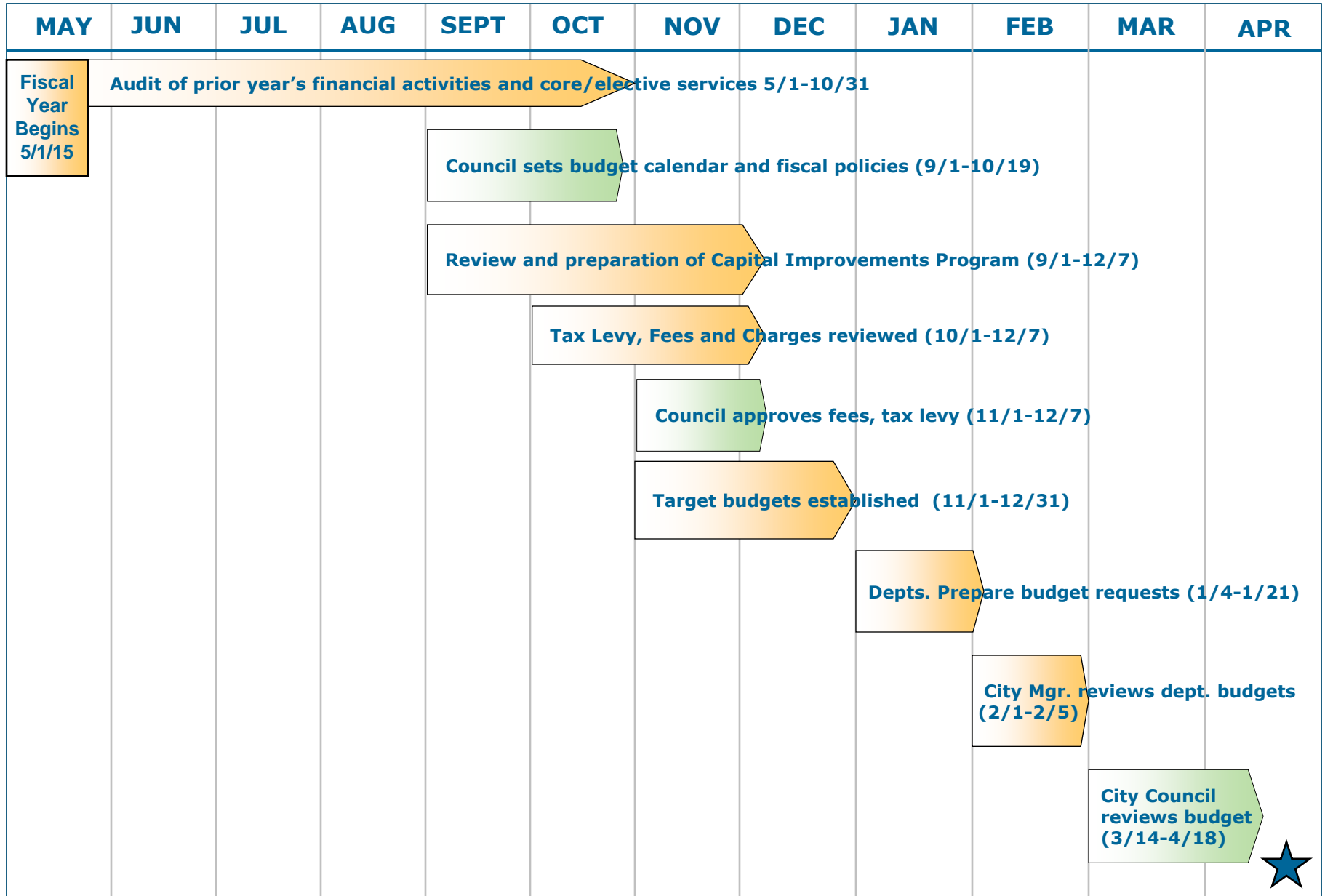
## Sustainable Business Model



## Solid Financials



# Comprehensive Financial Program -- FY2017 Budget Timeline



= Council Action



= City Staff Action



= City Council Adopts Budget 5/2/16

## **City of Lake Forest**

### **Budget Process**

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

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

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

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



**City of Lake Forest  
Fund Listing**

#	Fund Name	Budgeted?	Appropriated?	CAFR Reporting Fund Type	Major/ Non-Major	Comments
101	General	Yes	Yes	General	Major	Funds 101-124 are combined for CAFR reporting
120	Flex	No	No	General		
122	LF Hospital	Yes	Yes	General		
124	MS Site Project	Yes	Yes	General		
201	Park and Public Land	Yes	Yes	Special Revenue	Non-Major	Funds 220-224 combined for CAFR
202	Motor Fuel Tax	Yes	Yes	Special Revenue	Non-Major	
205	Emerg Telephone	Yes	Yes	Special Revenue	Non-Major	
210	Senior Resources	Yes	Yes	Special Revenue	Non-Major	
220	Parks and Recreation	Yes	Yes	Special Revenue	Major	Funds 220-224 combined for CAFR
223	Parks Equip Reserve	Yes	Yes	Special Revenue		
224	Special Recreation	Yes	Yes	Special Revenue		
230	Cemetery	Yes	Yes	Special Revenue		
245	Foreign Fire	Yes	No	Special Revenue	Non-Major	Statutory Authority Funds 246-247 combined for CAFR
246	Drug Forfeiture	Yes	Yes	Special Revenue	Non-Major	
247	Alcohol Forfeiture	Yes	Yes	Special Revenue	Non-Major	
248	Housing Trust	Yes	Yes	Special Revenue	Non-Major	
311	Capital Improvements	Yes	Yes	Capital Projects	Major	
314	Rt 60 Bridge	Yes	Yes	Capital Projects	Non-Major	
315	Rt 60 Intersection	Yes	Yes	Capital Projects	Non-Major	
322	Laurel/Western TIF	Yes	Yes	Capital Projects	Non-Major	
421	2003D/2011A Bond Storm	Yes	Partial	Debt Service	Non-Major	All Debt Service Funds are combined for CAFR; appropriation authority is granted with individual bond ordinances, except for transfers out
422	SSA 25 Knollwood Sew	Yes	No	Debt Service		
423	SSA26 Waukegan Sew	Yes	No	Debt Service		
424	SSA 29 Saunders Rd	Yes	No	Debt Service		
425	2004B/2011B Storm	Yes	Partial	Debt Service		
427	2008 GO Bonds	Yes	No	Debt Service		
428	2009 GO Bonds	Yes	No	Debt Service		
429	2010 GO Bonds	Yes	No	Debt Service		
432	2013 Refunding 2010A	Yes	No	Debt Service		
433	2015 GO Bond Issue	Yes	No	Debt Service		
501	Water and Sewer	Yes	Yes	Enterprise	Major	Funds 501-508 combined for CAFR
508	Wat and Sew Capital	Yes	Yes	Enterprise	Non-Major	
510	Deerpath Golf Course	Yes	Yes	Enterprise		
601	Fleet	Yes	Yes	Internal Service	Non-Major	
605	Liability Insurance	Yes	Yes	Internal Service	Non-Major	
610	Self Insurance	Yes	Yes	Internal Service	Non-Major	
701	Fire Pension	Yes	Yes	Pension Trust	Non-Major	
702	Police Pension	Yes	Yes	Pension Trust	Non-Major	
709	Trust Care Funds	No	No	Private Purp Trust	Non-Major	
752	Special Assessment	No	No	Agency	Non-Major	
240	Library	No	Yes	Component Unit	N/A	

**City of Lake Forest  
Department and Fund Relationship**

#	Fund Name	City Manager	Community Development	CROYA	Finance/IT	Fire	Human Resources	Parks and Recreation	Police	Public Works	
101	General	•	•	•	•	•		•	•		<i>Non-budgeted Fund</i>
120	Flex					•					
122	LF Hospital		•						•		
124	MS Site Project		•						•		
201	Park and Public Land						•				
202	Motor Fuel Tax								•		
205	Emerg Telephone				•			•			
210	Senior Resources						•				
220	Parks and Recreation						•				
223	Parks Equip Reserve						•				
224	Special Recreation						•				<i>Separate Board</i>
230	Cemetery						•				
245	Foreign Fire				•						
246	Drug Forfeiture						•				
247	Alcohol Forfeiture						•				
248	Housing Trust		•								
311	Capital Improvements	•	•	•	•	•	•	•	•	•	
314	Rt 60 Bridge									•	
315	Rt 60 Intersection									•	
322	Laurel/Western TIF		•		•					•	
421	2003D/2011A Bond Storm			•	•						
422	SSA 25 Knollwood Sew			•	•						
423	SSA26 Waukegan Sew			•	•						
424	SSA 29 Saunders Rd			•	•						
425	2004B/2011B Storm			•	•						
427	2008 GO Bonds			•	•						
428	2009 GO Bonds			•	•						
429	2010 GO Bonds			•	•						
432	2013 Refunding 2010A			•	•						
433	2015 GO Bond Issue			•	•						
501	Water and Sewer			•						•	
508	Wat and Sew Capital									•	
510	Deerpath Golf Course						•				
601	Fleet									•	
605	Liability Insurance			•		•					
610	Self Insurance			•		•					
701	Fire Pension				•						
702	Police Pension							•			
709	Trust Care Funds						•				
752	Special Assessment			•							
240	Library										<i>N/A - component unit</i>

## **City of Lake Forest**

### **Basis of Accounting versus the Budgetary Basis**

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

Governmental fund budgets (General/Special Revenue/Debt Service/Capital Projects) are adopted for all funds on a basis consistent with GAAP. All proprietary funds (Enterprise/Internal Service) are budgeted in accordance with GAAP except that bond proceeds, principal retirement on long-term obligations and capital expenses are budgeted, and depreciation expense is not budgeted. Trust and Agency funds are generally budgeted in accordance with GAAP.

Other minor variances include:

- Changes in fair value of investments are not budgeted in the fire pension, police pension and trust care funds.
- Repayment on long term loans is budgeted as revenue, but reflected as a reduction in receivable under GAAP.
- The Library, a component unit of the City for GAAP financial reporting, is not included in the City's budget.

**City of Lake Forest**  
**Fund Balance Spreadsheet**

	<u>5/1/2015</u>	<u>FY16 YE Estimate</u>		<u>4/30/2016</u>	<u>FY17 Preliminary</u>		<u>4/30/2017</u>
		<u>Rev</u>	<u>Exp</u>		<u>Rev</u>	<u>Exp</u>	
101 General	20,424,000	33,250,536	33,589,446	20,085,090	33,645,733	32,381,942	21,348,881
120 Flex	99,452	130	0	99,582	0	0	99,582
122 LF Hospital	(9,742)	2,210,182	148,796	2,051,644	9,000	185,000	1,875,644
124 MS Site Project	2,600	15	80,000	(77,385)	2,377,712	280,000	2,020,327
201 Park and Public Land	243,745	483,868	230,775	496,838	127,580	165,000	459,418
202 Motor Fuel Tax	308,188	550,340	78,904	779,624	641,383	200,000	1,221,007
205 Emerg Telephone	163,463	245,000	196,897	211,566	245,000	318,197	138,369
210 Senior Resources	88,794	518,339	524,559	82,574	624,370	607,972	98,972
220 Parks and Recreation	2,149,076	8,405,680	8,505,289	2,049,467	8,833,771	8,815,010	2,068,228
223 Parks Equip Reserve	211,125	150,600	150,000	211,725	150,600	150,000	212,325
224 Special Recreation	406,079	413,849	411,724	408,204	416,877	440,040	385,041
230 Cemetery	4,931,240	946,027	736,873	5,140,394	664,640	852,402	4,952,632
245 Foreign Fire	237,901	111,300	200,000	149,201	100,300	200,000	49,501
246 Drug Forfeiture	30,435	3,295	400	33,330	115	28,000	5,445
247 Alcohol Forfeiture	92,873	39,864	48,000	84,737	22,900	90,000	17,637
248 Housing Trust	726,659	68,900	215,000	580,559	50,600	250,000	381,159
311 Capital Improvements	3,332,994	10,525,616	8,390,255	5,468,355	3,539,470	4,678,153	4,329,672
314 Rt 60 Bridge	1,036,105	4,200	0	1,040,305	0	1,040,305	0
315 Rt 60 Intersection	412,631	1,800	0	414,431	0	414,431	0
322 Laurel/Western TIF	(642,137)	5,156,424	2,644,364	1,869,923	2,000	1,606,500	265,423
421 2003D/2011A Bond Storm	610,057	260,543	500,294	370,306	265,799	635,854	251
422 SSA 25 Knollwood Sew	11,990	74,227	73,575	12,642	72,785	72,285	13,142
423 SSA26 Waukegan Sew	2,265	20,128	19,597	2,796	20,314	19,814	3,296
424 SSA 29 Saunders Rd	1,742	142,037	141,343	2,436	143,420	142,920	2,936
425 2004B/2011B Storm	996,583	360,229	310,250	1,046,562	729,550	531,090	1,245,022
427 2008 GO Bonds	156,424	833,656	826,144	163,936	821,575	822,075	163,436
428 2009 GO Bonds	17,244	279,442	276,945	19,741	278,020	278,120	19,641
429 2010 GO Bonds	0	725,492	732,811	(7,319)	627,811	618,811	1,681
432 2013 Refunding 2010A	9,297	338,222	336,513	11,006	335,763	335,763	11,006
433 2015 GO Bond Issue	0	0	0	0	249,159	249,159	0
501 Water and Sewer	6,639,686	7,367,358	8,159,618	5,847,426	8,062,827	8,030,406	5,879,847
508 Wat and Sew Capital	1,881,127	1,674,887	1,866,001	1,690,013	1,411,532	1,674,130	1,427,415
510 Deerpath Golf Course	239,841	1,860,099	1,945,558	154,382	2,018,221	2,090,533	82,070
601 Fleet	269,908	1,960,261	1,785,933	444,236	1,980,690	1,975,053	449,873
605 Liability Insurance	1,095,736	1,330,148	1,192,863	1,233,021	1,329,348	1,255,507	1,306,862
610 Self Insurance	4,235,529	5,165,157	5,692,000	3,708,686	5,658,771	6,160,000	3,207,457
701 Fire Pension	32,257,990	1,115,466	2,002,835	31,370,621	2,003,722	2,185,000	31,189,343
702 Police Pension	28,025,755	1,369,306	2,412,174	26,982,887	2,770,000	2,470,000	27,282,887
709 Trust Care Funds	521,563	0	0	521,563	0	0	521,563
		87,962,623	84,425,736		80,231,358	82,249,472	

**FY16 to FY17 change of +/- 10%:**

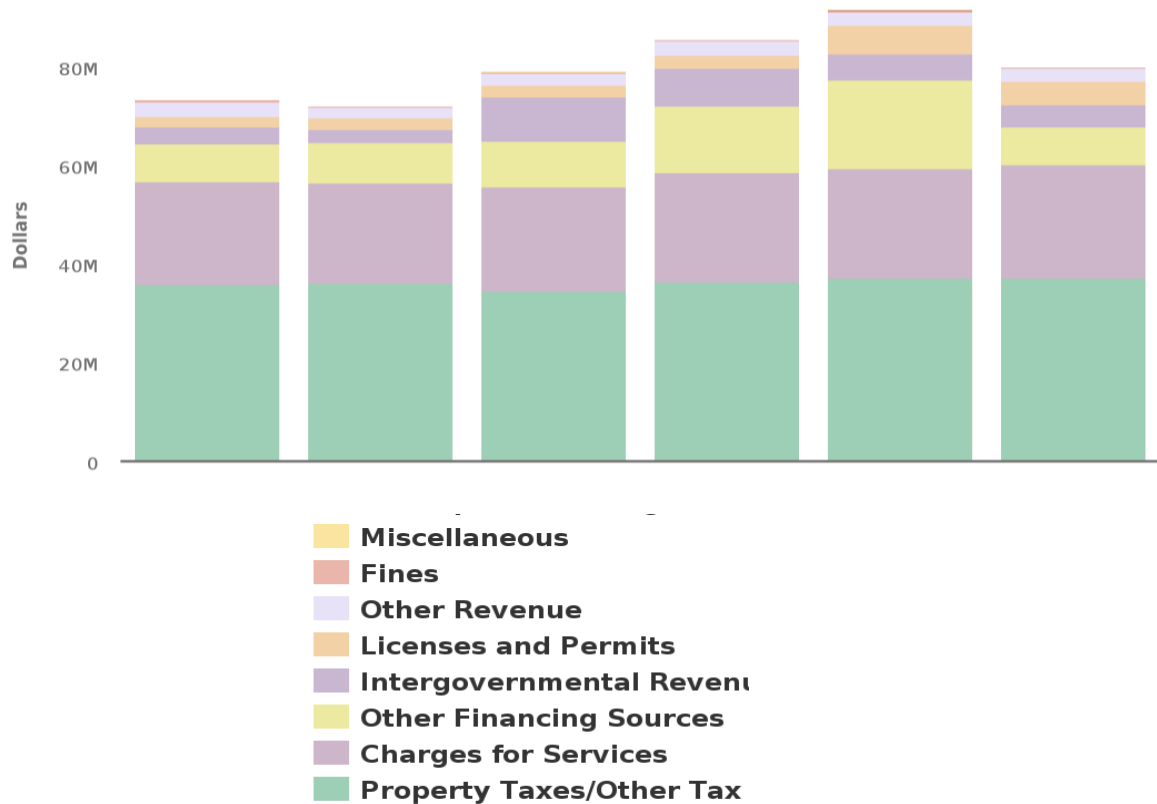
New or Closed Funds - Funds 124/314/315/421

Planned accumulation or drawdown of fund balance - Funds 202/205/210/245/246/247/248/311/322/425/508/510/610

Immaterial change in dollar amount - Funds 423/424/429

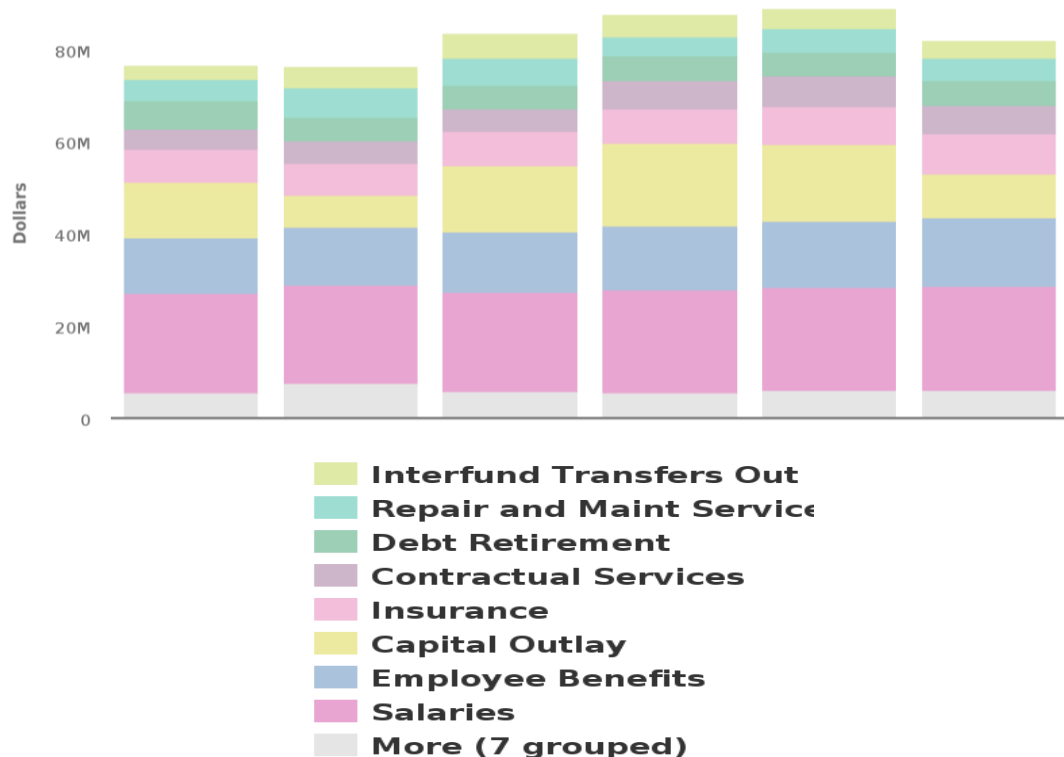
**City of Lake Forest  
Revenue by Source Comparison  
All City Funds**

	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>	<b>2013-14 Budget</b>	<b>2014-15 Budget</b>	<b>2015-16 Budget</b>	<b>2016-17 Budget</b>
Charges for Services	20,770,866	20,369,825	21,268,310	22,419,566	22,413,703	23,045,084
Fines	376,790	371,015	389,500	387,500	325,000	285,250
Intergovernmental	3,372,384	2,720,724	9,077,338	7,760,948	5,369,758	4,478,536
Licenses and Permits	2,237,727	2,406,145	2,515,039	2,642,673	5,881,312	4,989,287
Miscellaneous	13,050	18,050	45,303	25,050	25,050	45,050
Bond Proceeds	0	0	0	4,700,000	10,000,000	0
Interfund Transfers	2,842,182	4,524,907	5,236,013	4,688,883	3,726,963	3,447,853
Other Financing Sources	3,957,970	3,814,733	3,923,896	3,947,678	4,124,888	4,167,892
Proceeds-Asset Sales	942,000	2,000	3,500	23,500	23,500	23,500
Other Revenue	2,974,855	2,014,526	2,226,372	2,814,516	2,450,712	2,444,912
Other Taxes	5,477,175	5,659,508	5,505,704	5,966,359	6,195,670	5,525,470
Property Taxes	27,930,202	27,918,216	26,433,585	27,371,299	28,057,833	29,027,623
Sales and Use Taxes	2,685,900	2,614,000	2,711,497	3,108,592	3,056,559	2,750,901
<b>Total</b>	<b>73,581,101</b>	<b>72,433,649</b>	<b>79,336,057</b>	<b>85,856,564</b>	<b>91,650,948</b>	<b>80,231,358</b>



**City of Lake Forest  
Expenses by Type Comparison  
All City Funds**

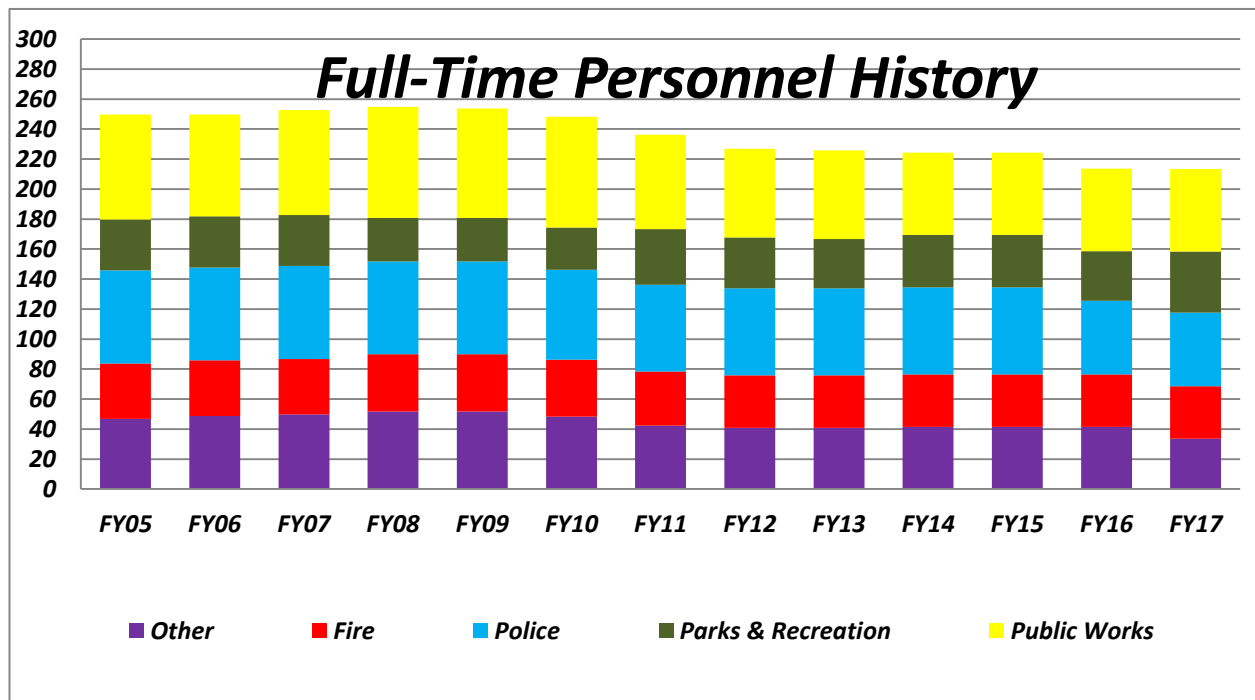
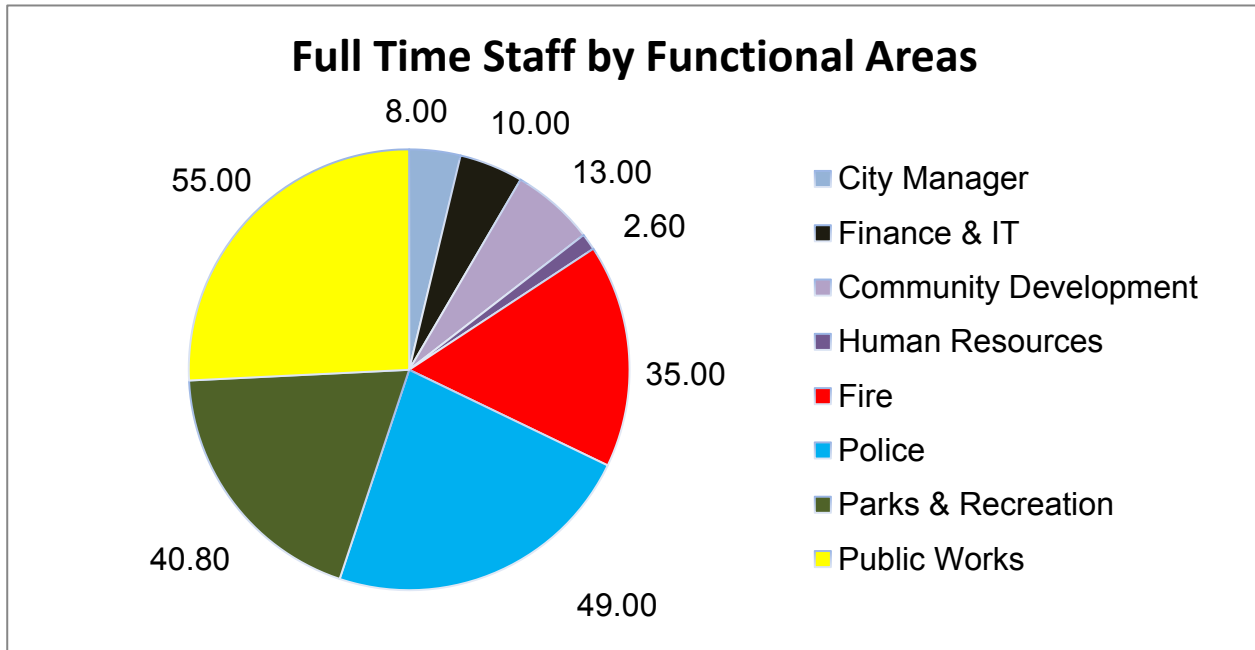
	<b>2011-12 Budget</b>	<b>2012-13 Budget</b>	<b>2013-14 Budget</b>	<b>2014-15 Budget</b>	<b>2015-16 Budget</b>	<b>2016-17 Budget</b>
Salaries	21,572,368	21,400,529	21,526,929	22,212,446	22,292,640	22,552,386
Employee Benefits	12,054,225	12,468,336	13,166,083	13,942,975	14,426,263	15,030,281
Capital Outlay	12,165,068	6,850,595	14,353,561	17,931,832	16,859,078	9,497,123
Insurance	7,052,075	7,118,748	7,431,553	7,626,307	8,067,348	8,652,855
Contractual Services	4,428,649	4,822,488	5,035,299	6,060,835	6,642,135	6,139,017
Debt Retirement	6,256,278	5,082,103	5,040,217	5,339,565	5,221,133	5,364,937
Repair and Maint Services	4,643,513	6,398,057	5,922,397	4,185,492	5,103,105	5,114,947
Interfund Transfers Out	2,990,655	4,685,958	5,397,129	4,896,883	4,127,547	3,797,853
Supplies - General	1,994,081	1,881,491	1,700,896	1,679,326	1,862,537	1,840,958
Miscellaneous Expenses	900,306	3,264,392	1,533,735	1,447,334	1,711,696	1,701,828
Utility	1,764,278	1,743,742	1,762,663	1,708,035	1,741,479	1,727,755
Non-Personnel Expenses	546,539	531,823	517,392	517,698	500,702	540,956
Communications	309,731	200,339	229,795	217,291	214,265	191,924
Rentals	75,427	78,999	77,419	88,364	83,443	82,436
Advertising	8,000	27,000	27,000	23,170	22,801	14,216
<b>Total</b>	<b>76,761,193</b>	<b>76,554,600</b>	<b>83,722,068</b>	<b>87,877,553</b>	<b>88,876,172</b>	<b>82,249,472</b>



**THE CITY OF LAKE FOREST  
BUDGET TRENDS - EXPENSE**

Function	FY2017 BUDGET								FY2016
	Salaries	Benefits	Commod- ities	Operating	Capital	Debt Service	Transfers/ Other	TOTAL	Amended Budget
Office of the City Manager	\$ 762,590	300,006	61,070	438,854				1,562,520	\$ 1,622,502
Finance/Information Technology	928,943	335,557	38,015	399,713				1,702,228	1,652,207
Human Resources	233,462	80,541	1,150	210,252				525,405	530,574
Subtotal Administrative	1,924,995	716,104	100,235	1,048,819	-	-	-	3,790,153	3,805,283
Community Development	1,100,368	473,261	5,750	149,591				1,728,970	1,674,791
Building Maintenance	593,167	273,769	26,100	672,464				1,565,500	1,538,237
Engineering	479,951	212,512	6,081	82,955				781,499	795,546
Administration	410,437	176,435	500	66,981				654,353	658,115
Streets	752,691	311,418	199,375	565,988				1,829,472	1,876,108
Sanitation	852,510	397,009	12,300	1,089,885				2,351,704	2,273,888
Storm Sewers	88,281	44,185		36,668				169,134	170,101
Water and Sewer	1,172,635	520,081	112,727	1,102,899	170,000			3,078,342	3,187,756
Fleet Services	527,658	207,144	9,500	1,230,751				1,975,053	1,957,105
Subtotal Public Works	4,877,330	2,142,553	366,583	4,848,591	170,000	-	-	12,405,057	12,456,856
Fire Department	3,808,323	2,049,817	79,515	307,383	5,000			6,250,038	6,166,908
Police Department	5,004,348	3,122,039	113,881	1,150,281	98,397			9,488,946	9,242,379
Subtotal Public Safety	8,812,671	5,171,856	193,396	1,457,664	103,397	-	-	15,738,984	15,409,287
Parks, Recreation and Forestry	4,323,365	1,351,150	560,588	2,694,947			325,000	9,255,050	9,254,144
Senior Resources	254,162	78,870	129,700	145,240				607,972	603,231
CROYA	352,996	137,956	74,500	42,597				608,049	600,375
Cemetery	273,137	99,182	22,950	173,133	284,000			852,402	877,418
Golf Course (excl non-dept)	526,585	121,496	288,256	486,337				1,422,674	1,312,774
Subtotal Parks and Recreation	5,730,245	1,788,654	1,075,994	3,542,254	284,000	-	325,000	12,746,147	12,647,942
NonDepartment & Other Funds	106,777	297,853	99,000	4,025,508	2,860,837	2,297,400	2,636,999	12,324,374	14,270,540
Capital Improvement Funds				1,460,500	6,078,889		200,000	7,739,389	14,011,896
Debt Service Funds				2,500		3,067,537	635,854	3,705,891	3,376,177
Insurance Funds				7,415,507				7,415,507	6,830,000
Police and Fire Pension Funds		4,440,000		215,000				4,655,000	4,393,400
Total All Functions	\$ 22,552,386	15,030,281	1,840,958	24,165,934	9,497,123	5,364,937	3,797,853	82,249,472	88,876,172

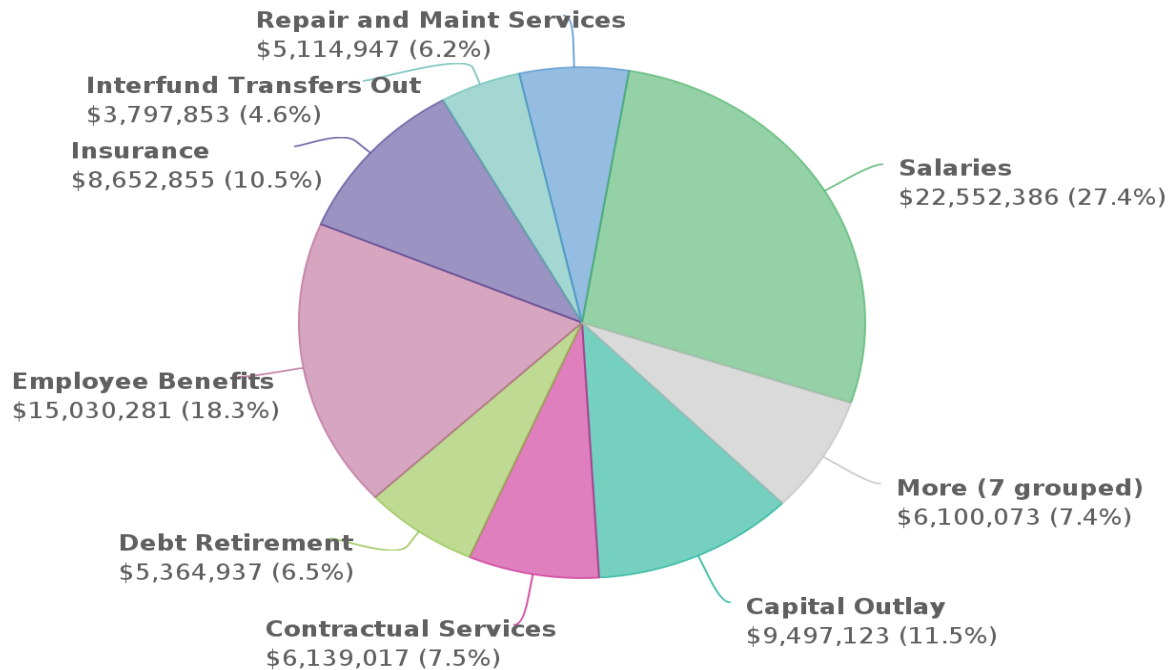
THE CITY OF LAKE FOREST  
FY2017  
ALL CITY FUNDS



Other - City Manager's Office, Finance/IT, Community Development, Human Resources



## FY17 EXPENSES



### Budget Data

FY2016 Amended	\$88,876,172
FY2017 Budget	\$82,249,472
Change from Prior Year:	-\$6,626,700

<u>ALL CITY FUNDS</u>	<u>FY2016 Amended</u>	<u>FY2017 Budget</u>	<u>Change</u>
General	\$33,571,493	\$32,381,942	-3.54%
Parks & Recreation	\$11,964,072	\$12,197,985	1.96%
Capital Improvements	\$16,537,185	\$9,928,519	-39.96%
Debt Service	\$3,376,177	\$3,705,891	9.77%
Water & Sewer	\$8,375,288	\$8,030,406	-4.12%
Insurance	\$6,830,000	\$7,415,507	8.57%
Pension Funds	\$4,393,400	\$4,655,000	5.95%
Other Misc.	\$3,828,557	\$3,934,222	2.76%
	<u>\$88,876,172</u>	<u>\$82,249,472</u>	-7.46%

One-time expense in FY16 General Fund; reductions in capital outlay; debt service increase due to new bond issue and interfund transfer; increased health insurance costs.

## **City of Lake Forest**

### **Five Year Forecasting**

As part of its annual budget process, the City updates five-year forecasts for select funds. The five year forecasts demonstrate the long-term impacts of current budgetary decisions and project fund balance levels over time given current financial trends.

Five year forecasting ensures that the City takes a long-term approach to its financial planning and can proactively address issues on the horizon. Five year forecasts are prepared using alternative assumptions as part of the City Council's budget deliberations to ensure that the City is prepared in the event financial trends change. For example, the General Fund forecast was reviewed with alternate scenarios – one using revenues status quo, one assuming a reduction in State-shared revenues and another using alternate revenue growth projections.

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

# THE CITY OF LAKE FOREST FIVE YEAR FUND BALANCE FORECAST GENERAL FUND

	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021
<b>Fund Balance 5/1</b>	12,129,328	13,618,981	14,654,428	17,515,664	20,424,000	20,085,090	21,348,881	21,961,015	21,881,995	21,126,291
Revenue	30,569,075	32,140,423	32,963,689	33,546,478	33,250,536	33,645,733	34,314,999	34,976,662	35,678,839	36,637,814
Operating Expenses	28,079,422	27,821,903	28,957,453	29,888,142	31,302,014	32,381,942	33,702,865	35,055,682	36,434,543	37,831,416
<b>Net before CIP</b>	<b>2,489,653</b>	<b>4,318,520</b>	<b>4,006,236</b>	<b>3,658,336</b>	<b>1,948,522</b>	<b>1,263,791</b>	<b>612,134</b>	<b>(79,020)</b>	<b>(755,704)</b>	<b>(1,193,602)</b>
Capital Expenditures	1,000,000	1,400,000	1,145,000	750,000	475,000	-	-	-	-	-
Use of Paid Parking Reserves					957,420					
Regency Lane SSA Financing					855,012					
ERI Payoff from Reserves		1,883,073								
<b>Fund Balance 4/30</b>	<b>13,618,981</b>	<b>14,654,428</b>	<b>17,515,664</b>	<b>20,424,000</b>	<b>20,085,090</b>	<b>21,348,881</b>	<b>21,961,015</b>	<b>21,881,995</b>	<b>21,126,291</b>	<b>19,932,689</b>
Nonspendable Fund Balance 4/30			2,126,990	1,648,832	1,648,832	1,648,832	1,648,832	1,648,832	1,648,832	1,648,832
Assigned FB - Financial System				1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Less: 35% Req Resv+ Sick/Vaca+\$957k Parking* - change to 35% for FY15	10,018,397	10,444,265	10,740,728	14,159,041	13,098,042	13,236,361	13,470,604	13,702,186	13,947,948	14,283,589
<b>Available Funds</b>	<b>3,600,584</b>	<b>4,210,163</b>	<b>4,647,946</b>	<b>4,616,127</b>	<b>4,138,216</b>	<b>5,263,688</b>	<b>5,641,579</b>	<b>5,330,977</b>	<b>4,329,511</b>	<b>2,800,268</b>
<b>Op Revenue increase%</b>		5.1%	2.6%	1.8%	-0.9%	1.2%	2.0%	1.9%	2.0%	2.7%
<b>Op Expense increase %</b>		-0.9%	4.1%	3.2%	4.7%	3.5%	4.1%	4.0%	3.9%	3.8%
<b>FB as % of revenue</b>	44.6%	45.6%	53.1%	60.9%	60.4%	63.5%	64.0%	62.6%	59.2%	54.4%

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

Note: Fund balance schedule in budget includes fund 101 and fund 120 in General Fund line - excluded here.

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

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	Estimate FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021
<b>Fund Balance 5/1</b>	\$ 2,154,241	2,441,190	1,864,729	2,083,867	2,149,076	2,049,467	2,068,228	1,883,936	1,567,542	1,264,834
<b>Revenue</b>										
Property Tax Revenue	4,572,816	4,615,771	4,742,037	4,814,690	4,905,529	5,069,800	5,181,336	5,310,869	5,443,641	5,579,732
Fee Revenue	2,923,726	3,030,036	3,041,245	2,888,467	2,887,915	3,145,298	3,239,657	3,336,847	3,436,952	3,540,061
Contributions/Other	218,412	159,667	129,612	231,766	208,215	233,675	238,816	244,786	250,906	257,179
General Fund Transfer	323,000	299,970	289,116	285,750	379,021	359,998	285,000	285,000	285,000	285,000
Interest Income	26,552	19,015	16,112	15,483	25,000	25,000	15,512	18,839	19,594	18,973
<b>Total Current Revenue</b>	<b>\$ 8,064,506</b>	<b>8,124,459</b>	<b>8,218,122</b>	<b>8,236,156</b>	<b>8,405,680</b>	<b>8,833,771</b>	<b>8,960,320</b>	<b>9,196,341</b>	<b>9,436,093</b>	<b>9,680,943</b>
<b>Expenditures</b>										
Operations and Maintenance	\$ 2,470,999	2,655,380	2,541,887	2,561,659	2,823,880	2,687,214	2,740,958	2,795,777	2,851,693	2,908,727
Salaries/Benefits	\$ 5,101,486	4,945,710	5,182,161	5,274,904	5,303,993	5,637,801	5,909,534	6,143,610	6,384,426	6,617,225
Adm Serv to City	17,072	17,499	17,936	18,384	159,416	164,995	169,120	173,348	177,682	182,124
<b>Total Operating Expenses</b>	<b>\$ 7,589,557</b>	<b>7,618,589</b>	<b>7,741,984</b>	<b>7,854,947</b>	<b>8,287,289</b>	<b>8,490,010</b>	<b>8,819,612</b>	<b>9,112,735</b>	<b>9,413,801</b>	<b>9,708,075</b>
<b>Net Before Equip Reserve</b>	<b>474,949</b>	<b>505,870</b>	<b>476,138</b>	<b>381,209</b>	<b>118,391</b>	<b>343,761</b>	<b>140,708</b>	<b>83,606</b>	<b>22,292</b>	<b>(27,132)</b>
Equipment Reserve Transfer	150,000	161,000	161,000	150,000	150,000	150,000	150,000	225,000	150,000	170,000
<b>Net after Equip Reserve</b>	<b>324,949</b>	<b>344,870</b>	<b>315,138</b>	<b>231,209</b>	<b>(31,609)</b>	<b>193,761</b>	<b>(9,292)</b>	<b>(141,394)</b>	<b>(127,708)</b>	<b>(197,132)</b>
Transfer to Golf Fund	38,000	78,000	96,000	166,000	68,000	175,000	175,000	175,000	175,000	175,000
ERI Payoff		843,331								
<b>Fund Balance 4/30</b>	<b>\$ 2,441,190</b>	<b>1,864,729</b>	<b>2,083,867</b>	<b>2,149,076</b>	<b>2,049,467</b>	<b>2,068,228</b>	<b>1,883,936</b>	<b>1,567,542</b>	<b>1,264,834</b>	<b>892,702</b>
<b>Fund Balance - Other Funds</b>			\$ 843,768	\$ 860,949	\$ 1,116,767	\$ 1,056,784	\$ 848,162	\$ 925,043	\$ 687,725	\$ 1,489,558
<b>Fund Balance as % of Oper Rev</b>			36%	37%	38%	35%	30%	27%	21%	25%
(Target is 25 % all funds combined)										
<b>Prop Tax Revenue increase %</b>		0.9%	2.7%	1.5%	1.9%	Began Spec Purp Levy 3.3%	2.2%	2.5%	2.5%	2.5%
<b>Op Revenue increase %</b>		3.6%	0.4%	-5.0%	0.0%	8.9%	3.0%	3.0%	3.0%	3.0%
<b>Op Expense increase %</b>		0.4%	1.6%	1.5%	5.5%	2.4%	3.9%	3.3%	3.3%	3.1%

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

**THE CITY OF LAKE FOREST  
FIVE YEAR FUND BALANCE FORECAST  
SPECIAL RECREATION LEVY FUND**

Fund 224

	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	PROJECTED FY2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021
<b>Fund Balance 5/1</b>	\$ 158,944	\$ 232,043	\$ 303,236	\$ 367,500	\$ 406,079	\$ 408,204	\$ 385,041	\$ 351,961	\$ 331,996	\$ 295,911
Property Tax Levy	\$ 345,305	\$ 350,742	\$ 377,989	\$ 404,786	\$ 412,163	\$ 415,040	\$ 424,171	\$ 434,775	\$ 434,775	\$ 445,645
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Interest	1,326	1,417	1,646	1,682	1,686	1,837	2,888	3,520	4,150	4,439
Total Revenue	346,631	352,159	379,635	406,468	413,849	416,877	427,059	438,295	438,925	450,083
Regular Salaries	30,263	44,788	46,209	61,294	47,434	36,714	37,632	38,573	39,537	40,525
NSSRA Contribution/Other*	210,802	228,948	225,066	233,601	241,941	249,633	257,122	264,836	272,781	280,964
Capital Improvements	-	-	-	-	35,000	35,000	30,000	30,000	30,000	30,000
NSSRA Facility Contribution*	-	-	-	-	17,476	10,597	26,146	14,435	21,064	24,308
ADA Companion Fees	32,467	7,230	1,053	14,395	11,983	38,096	39,239	40,416	41,629	42,877
Total Expenditures	273,532	280,966	272,328	309,290	353,834	370,040	390,139	388,259	405,010	418,675
Title II ADA Modifications	-	-	43,043	58,599	57,890	70,000	70,000	70,000	70,000	-
Fund Balance 4/30	\$ 232,043	\$ 303,236	\$ 367,500	\$ 406,079	\$ 408,204	\$ 385,041	\$ 351,961	\$ 331,996	\$ 295,911	\$ 327,319

\* Formula calculated by EAV/Population

Note: Tax levy for following year can not exceed current year's appropriations ordinance!

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

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021
<b>Fund Balance 5/1</b>	\$ 298,928	\$ 310,906	\$ 279,027	\$ 274,211	\$ 239,841	\$154,382	\$82,070	(\$30,111)	(\$97,038)	(\$180,770)
<b>Revenue</b>										
Operating revenue	1,222,912	1,320,455	1,397,836	1,414,217	1,789,844	1,840,921	1,896,149	1,953,033	2,011,624	2,071,973
Giving Tree	16,100	-	-	-	-	-	-	-	-	-
Interest Income	3,920	2,686	2,138	1,866	2,255	2,300	616	(301)	(1,213)	(2,712)
Total Current Revenue	\$ 1,242,932	\$ 1,323,141	\$ 1,399,974	\$ 1,416,083	\$ 1,792,099	\$ 1,843,221	\$ 1,896,764	\$ 1,952,732	\$ 2,010,411	\$ 2,069,261
Less:										
Operations and Maintenance	\$ 481,028	666,209	739,334	794,044	1,073,476	1,035,919	1,056,637	1,077,770	1,099,326	1,121,312
Salaries/Benefits	\$ 652,542	567,571	597,885	628,126	632,976	681,573	695,204	709,109	723,291	737,757
Adm Serv to City	22,401	22,961	23,535	24,120	25,576	26,471	27,133	27,811	28,506	29,219
Total Operating Expenses	\$ 1,155,971	\$ 1,256,741	\$ 1,360,754	\$ 1,446,290	\$ 1,732,028	\$ 1,743,963	\$ 1,778,975	\$ 1,814,690	\$ 1,851,123	\$ 1,888,288
Net Before Capital & Debt	86,961	66,400	39,220	(30,207)	60,071	99,258	117,790	138,042	159,288	180,974
Capital Expense	-	65,491	34,670	66,275	111,320	123,000	183,000	162,000	180,000	135,000
Master Plan - Spec Purp Levy						125,000	125,000	125,000	125,000	125,000
Debt Service	112,983	110,788	105,366	103,888	102,210	98,570	96,970	92,970	113,020	110,520
Total Capital/Debt Service	112,983	176,279	140,036	170,163	213,530	346,570	404,970	379,970	418,020	370,520
Net after Capital & Debt	(26,022)	(109,879)	(100,816)	(200,370)	(153,459)	(247,312)	(287,180)	(241,928)	(258,732)	(189,546)
Rec Transfer - Spec Purpose						125,000	125,000	125,000	125,000	125,000
Recreation Fund Transfer	38,000	78,000	96,000	166,000	68,000	50,000	50,000	50,000	50,000	50,000
<b>Fund Balance 4/30</b>	<b>\$310,906</b>	<b>\$279,027</b>	<b>\$274,211</b>	<b>\$239,841</b>	<b>\$154,382</b>	<b>\$82,070</b>	<b>(\$30,111)</b>	<b>(\$97,038)</b>	<b>(\$180,770)</b>	<b>(\$195,316)</b>
<b>Fund Balance Target</b>		\$ 198,471	\$ 209,996	\$ 212,412	\$ 268,815	\$ 276,483	\$ 284,515	\$ 292,910	\$ 301,562	\$ 310,389
<b>Over (under) FB Target</b>		\$80,556	\$64,215	\$27,428	(\$114,433)	(\$194,413)	(\$314,625)	(\$389,948)	(\$482,332)	(\$505,705)
<b>Debt service coverage 1.25</b>	1.11	1.30	1.28	1.31	1.25	1.51	1.73	2.02	1.85	2.09
Series 2004A bonds were refunded as part of the 2011B refunding issue and mature 12-15-23 (FY24).										
<b>Op Revenue increase%</b>	-3.3%	8.0%	5.9%	1.2%	26.6%	2.9%	3.0%	3.0%	3.0%	3.0%
<b>Op Expense increase %</b>	-1.6%	8.7%	8.3%	6.3%	19.8%	0.7%	2.0%	2.0%	2.0%	2.0%

café gross this yr

**THE CITY OF LAKE FOREST  
FIVE YEAR FUND BALANCE FORECAST  
WATER FUND**

**501 Operating**

	2.70%	1.50%	3.00%	Structure Revised	Rate increase assumptions:					
					3.00%	2.50%	2.50%	2.50%	2.50%	2.50%
	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021
<b>Fund Balance 5/1</b>	\$ 5,969,929	\$ 6,894,997	\$ 7,617,511	\$ 7,290,820	\$ 6,639,686	\$ 5,847,426	\$ 5,879,847	\$ 6,085,681	\$ 6,307,589	\$ 6,547,865
Operating Revenue	\$ 7,507,551	\$ 8,627,046	\$ 7,546,603	\$ 7,515,549	\$ 7,367,358	\$ 8,062,827	\$ 8,206,487	\$ 8,340,176	\$ 8,499,946	\$ 8,663,966
Grant Revenue										
Less: Operating Expenses	3,663,312	3,702,812	3,895,613	3,769,442	4,118,717	4,261,757	4,385,263	4,512,365	4,643,169	4,777,783
ERI Prepayment to Gen Fund		166,821	166,821	166,821	166,821	166,820	-	-	-	-
Debt service	2,219,171	2,201,720	2,210,860	2,210,420	2,210,080	2,201,829	2,215,390	2,205,903	2,216,502	2,231,678
Net before CIP	\$ 1,625,068	\$ 2,722,514	\$ 1,273,309	\$ 1,368,866	\$ 871,740	\$ 1,432,421	\$ 1,605,834	\$ 1,621,908	\$ 1,640,275	\$ 1,654,505
Total Transfer to Capital	700,000	2,000,000	1,600,000	2,020,000	1,664,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Fund Balance 4/30	\$ 6,894,997	\$ 7,617,511	\$ 7,290,820	\$ 6,639,686	\$ 5,847,426	\$ 5,879,847	\$ 6,085,681	\$ 6,307,589	\$ 6,547,865	\$ 6,802,370
Less: .33 ( rev) + 1X debt serv+500K	\$ 5,196,663	\$ 5,548,645	\$ 5,201,239	\$ 5,190,551	\$ 5,141,308	\$ 5,362,562	\$ 5,423,531	\$ 5,458,161	\$ 5,521,484	\$ 5,590,787
<b>Available Funds</b>	<b>1,698,334</b>	<b>2,068,866</b>	<b>2,089,581</b>	<b>1,449,135</b>	<b>706,118</b>	<b>517,285</b>	<b>662,151</b>	<b>849,428</b>	<b>1,026,380</b>	<b>1,211,583</b>
<b>Revenue increase%</b>	12.3%	14.9%	-12.5%	-0.4%	-2.0%	9.4%	1.8%	1.6%	1.9%	1.9%
<b>Expense increase %</b>	3.0%	1.1%	5.2%	-3.2%	9.3%	3.5%	2.9%	2.9%	2.9%	2.9%
<b>Series 2002A/2011B bonds mature 12-15-23.</b>										
<b>Debt service coverage 1.25</b>	1.73	2.24	1.65	1.69	1.47	1.73	1.72	1.74	1.74	1.74

**THE CITY OF LAKE FOREST  
FIVE YEAR FUND BALANCE FORECAST  
WATER FUND**

**508 Capital**

	2.70%	1.50%	3.00%	Structure Revised	Rate increase assumptions:					
					3.00%	2.50%	2.50%	2.50%	2.50%	2.50%
	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021
Fund Balance 5/1	\$ 1,743,986	\$ 1,082,080	\$ 2,019,686	\$ 2,156,888	\$ 1,881,127	\$ 1,690,013	\$ 1,427,415	\$ 5,157,048	\$ 1,376,545	\$ 1,502,679
Transfer from Operating	\$ 700,000	\$ 2,000,000	\$ 1,600,000	\$ 2,020,000	\$ 1,664,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Bond Proceeds							\$ 9,300,000			
Contributions/Donations				\$ 486,101						
Grant/SSA Revenue	\$ 9,739	\$ -	\$ 3,931	\$ 66,073	\$ 3,927	\$ 3,927	\$ 3,927	\$ 3,927	\$ 3,927	\$ 3,927
Interest	\$ 7,803	\$ 6,200	\$ 7,551	\$ 7,031	\$ 6,960	\$ 7,605	\$ 10,706	\$ 51,570	\$ 17,207	\$ 22,540
Total Revenue	\$ 717,542	\$ 2,006,200	\$ 1,611,482	\$ 2,579,205	\$ 1,674,887	\$ 1,411,532	\$ 10,714,633	\$ 1,455,497	\$ 1,421,134	\$ 1,426,467
Capital Improvements- #1 Only	1,379,448	1,068,594	1,474,280	2,854,966	1,358,501	1,229,130	1,735,000	1,080,000	1,295,000	1,030,000
Water Plant Project					507,500	445,000	5,250,000	4,156,000		
Fund Balance 4/30 *	\$ 1,082,080	\$ 2,019,686	\$ 2,156,888	\$ 1,881,127	\$ 1,690,013	\$ 1,427,415	\$ 5,157,048	\$ 1,376,545	\$ 1,502,679	\$ 1,899,146

Current revenues support \$1.4 million per year for CIP

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

Rate increase assumptions do not include impact of bond issue in FY2018.



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

	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021
<b>Fund Balance 5/1</b>	\$ 4,377,002	\$ 3,753,247	\$ 3,878,148	\$ 4,084,956	\$ 3,332,994	\$ 5,468,355	\$ 4,329,672	\$ 3,044,607	\$ 1,913,770	\$ 1,418,416
<b>Revenue</b>										
Real Estate Transfer Tax	\$ 1,215,407	\$ 1,209,113	\$ 1,633,580	\$ 1,224,610	\$ 1,334,832	\$ 1,354,854	\$ 1,375,177	\$ 1,395,805	\$ 1,416,742	\$ 1,437,993
Demolition Tax	40,000	30,000	66,000	48,000	66,000	48,000	48,000	48,000	48,000	48,000
Close Fund 301		209,664								
Sanitation Fee				603,328	610,000	610,000	610,000	610,000	610,000	610,000
Proceeds from Land Sale			778,058							
Misc/Recycling	212,457	215,773	162,243	85,325	264,064	67,772	73,377	77,974	82,974	88,041
Interest	27,891	16,199	12,408	14,709	16,000	26,489	32,473	30,446	23,922	21,276
Total Taxes and Other	\$1,495,755	\$1,680,749	\$2,652,289	\$1,975,972	\$2,290,896	\$2,107,115	\$2,139,027	\$2,162,225	\$2,181,638	\$2,205,310
Grants/Contributions	\$ 526,845	\$ 648,800	\$ 411,798	\$ 231,616	\$ 1,866,629	\$ 1,156,585	\$ -	\$ -	\$ -	\$ -
Total Grants	\$ 526,845	\$ 648,800	\$ 411,798	\$ 231,616	\$ 1,866,629	\$ 1,156,585	\$ -	\$ -	\$ -	\$ -
<b>Total Non-Bond Revenue</b>	<b>\$ 2,022,600</b>	<b>\$ 2,329,549</b>	<b>\$ 3,064,087</b>	<b>\$ 2,207,588</b>	<b>\$ 4,157,525</b>	<b>\$ 3,263,700</b>	<b>\$ 2,139,027</b>	<b>\$ 2,162,225</b>	<b>\$ 2,181,638</b>	<b>\$ 2,205,310</b>
CIP Bonds					4,735,960	-	-	-	-	-
Total Bond Proceeds	\$ -	\$ -	\$ -		\$ 4,735,960	\$ -	\$ -	\$ -	\$ -	\$ -
Gen Fund Transfer from ERI Savings	\$ 1,000,000	\$ 1,400,000	\$ 1,145,000	\$ 750,000	\$ 475,000	\$ -	\$ -	\$ -	\$ -	\$ -
Gen Fund Transfer - Regency Lane SSA					\$ 855,012					
Gen Fund/.5% sales tax transfer: Balance above policy	76,511	-	900,000	32,415	302,119	275,770	-	-	500,000	500,000
Grand Total Revenue	3,099,111	3,729,549	5,109,087	2,990,003	10,525,616	3,539,470	2,139,027	2,162,225	2,681,638	2,705,310
Less: Operating Expense	84,436	52,685	2,262	23,767	90,920	77,000	79,310	81,689	84,140	86,664
<b>Net before CIP</b>	<b>\$ 3,014,675</b>	<b>\$ 3,676,864</b>	<b>\$ 5,106,825</b>	<b>\$ 2,966,236</b>	<b>\$ 10,434,696</b>	<b>\$ 3,462,470</b>	<b>\$ 2,059,717</b>	<b>\$ 2,080,536</b>	<b>\$ 2,597,498</b>	<b>\$ 2,618,646</b>
<b>Capital Projects #1 ONLY</b>	3,638,430	3,551,966	4,900,017	3,718,198	8,299,335	\$3,750,000 in annual spend plus grant/contributions supported				
<b>Total Capital Expenditures</b>	<b>\$ 3,638,430</b>	<b>\$ 3,551,966</b>	<b>\$ 4,900,017</b>	<b>\$ 3,718,198</b>	<b>\$ 8,299,335</b>	<b>\$ 4,601,153</b>	<b>\$ 3,344,782</b>	<b>\$ 3,211,373</b>	<b>\$ 3,092,852</b>	<b>\$ 3,025,582</b>
<b>Fund Balance 4/30</b>	<b>\$ 3,753,247</b>	<b>\$ 3,878,148</b>	<b>\$ 4,084,956</b>	<b>\$ 3,332,994</b>	<b>\$ 5,468,355</b>	<b>\$ 4,329,672</b>	<b>\$ 3,044,607</b>	<b>\$ 1,913,770</b>	<b>\$ 1,418,416</b>	<b>\$ 1,011,480</b>

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

	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021
<b>Fund Balance 5/1</b>	\$ 1,426,106	\$ 285,528	\$ 802,944	\$ 1,342,320	\$ 308,186	\$ 779,622	\$ 1,221,005	\$ 17,595	\$ 514,951	\$ 1,028,513
Revenue	\$ 573,160	\$ 553,540	\$ 565,427	\$ 649,027	\$ 475,000	\$ 477,875	\$ 487,432	\$ 497,181	\$ 507,124	\$ 507,124
Grants	-	32,709	-	49,762	74,200	160,000	1,600,000	-	-	-
Interest	5,496	2,428	3,322	1,384	1,140	3,508	9,158	176	6,437	15,428
Total Revenue	578,656	588,677	568,749	700,173	550,340	641,383	2,096,590	497,357	513,561	522,552
Total Capital Expenditures	1,719,234	71,261	29,373	1,734,307	78,904	200,000	3,300,000	-	-	1,500,000
Fund Balance 4/30	\$ 285,528	\$ 802,944	\$ 1,342,320	\$ 308,186	\$ 779,622	\$ 1,221,005	\$ 17,595	\$ 514,951	\$ 1,028,513	\$ 51,065

Note: Assumes MFT allocations not impacted by State budget.

# THE CITY OF LAKE FOREST

## FIVE YEAR FUND BALANCE FORECAST

### PARK AND PUBLIC LAND FUND

	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021
<b>Fund Balance 5/1</b>	\$ 396,351	\$ 357,111	\$ 412,996	\$ 265,830	\$ 243,745	\$ 496,838	\$ 459,418	\$ 283,876	\$ 380,722	\$ 179,489
<b>Revenue</b>										
<u>Current Revenue</u>										
Grants	\$ 37,581	\$ 25,000	\$ 50,000	\$ 100,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
Park impact fees	15,668	59,071	31,335	98,872	407,368	125,344	141,012	94,008	94,008	767,732
Other	921	-	-	-	-	-	-	-	-	-
Interest	2,383	1,814	1,307	904	1,500	2,236	3,446	2,839	4,759	2,692
Total Current Revenue	\$ 56,553	\$ 85,885	\$ 82,642	\$ 199,776	\$ 483,868	\$ 127,580	\$ 144,458	\$ 96,847	\$ 98,767	\$ 770,424
	-	-	-	-	-	-	-	-	-	-
<b>Net before CIP</b>	\$ 56,553	\$ 85,885	\$ 82,642	\$ 199,776	\$ 483,868	\$ 127,580	\$ 144,458	\$ 96,847	\$ 98,767	\$ 770,424
<b>Total Capital Expenditures- #1 Only</b>	\$ 95,793	\$ 30,000	\$ 229,808	\$ 221,861	\$ 230,775	\$ 165,000	\$ 320,000	\$ -	\$ 300,000	\$ -
<b>Fund Balance 4/30</b>	\$ 357,111	\$ 412,996	\$ 265,830	\$ 243,745	\$ 496,838	\$ 459,418	\$ 283,876	\$ 380,722	\$ 179,489	\$ 949,914

Note: This fund accounts for impact fees.

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

## **City of Lake Forest Capital Budget**

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

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

The following summary provides the current list of priority 1 projects by funding source for the next five fiscal years. Those listed for FY2017 are included in the annual budget.

At the current time, no capital projects are anticipated to have a material impact on the operating budget.

City of Lake Forest, Illinois  
**CAPITAL IMPROVEMENT PROGRAM**  
**FY 17 thru FY 21**

**PROJECTS BY FUNDING SOURCE**

Source	Project#	Priority	FY 17	FY 18	FY 19	FY 20	FY 21	Total
<b>Capital Fund</b>								
Blade and SAN Environment	FIN-IT-01-11	1	144,000					144,000
IT Software Expense	FIN-IT-01-13	1				25,000		25,000
Work Orders System Implementation	FIN-IT-01-19	1	21,000	35,000				56,000
* IT Annual Hardware Expense	FIN-IT-03-12	1	120,072	121,222	87,623	88,602	137,082	554,601
* Tree Replacement Program	PK-FOR-01-09	1	100,000	100,000	100,000	145,000	150,000	595,000
EAB Removals	PK-FOR-01-13	1	50,000	50,000	50,000	50,000	50,000	250,000
EAB Treatments	PK-FOR-02-13	1	15,000	25,000				40,000
Bike Path Maintenance	PK-PRK-01-14	1	50,000	35,000				85,000
Landscaping Replacements: City Properties	PK-PRK-01-15	1	20,000	20,000	20,000	20,000	20,000	100,000
Northcroft Park Tennis Surface Maintenance	PK-PRK-01-19	1			15,000			15,000
West Park Tennis Surface Maintenance	PK-PRK-02-16	1	25,000					25,000
Everett Park Tennis Surface Maintenance	PK-PRK-02-17	1		30,000				30,000
Deerpath Park Tennis Surface Maintenance	PK-PRK-02-19	1			40,000			40,000
Rec Fitness Center Carpet Replacement	PK-REC-01-16	1					40,000	40,000
Recreation Gymnasium Bleachers	PK-REC-01-17	1				45,000		45,000
Cardio Equipment/ Vision Monitors	PK-REC-06-12	1	0	0	35,000	0		35,000
Police Squad Laptop Replacement	Police-2-18	1		60,060				60,060
Police eTicketing	Police-3-18	1		24,000				24,000
Interview Room Cameras	Police-4-17	1	25,495					25,495
Dickinson Hall Exterior Restoration Painting	PW-BLD-01-11	1	20,000	20,000	20,000			60,000
* ELAWA Capital Maintenance	PW-BLD-01-17	1	33,250	30,000	78,750	48,750	37,000	227,750
City Hall: Chimney Repair	PW-BLD-02-07	1	25,000					25,000
CBOTrain Station Improvements Stage III (Interior)	PW-BLD-02-13	1	80,000					80,000
* Gorton Capital Maintenance	PW-BLD-02-14	1	59,500	49,500	165,000	70,500	40,500	385,000
Rec Front Entrance Door & Sidelight Replacement	PW-BLD-02-15	1		45,000				45,000
Rec Window Replacement	PW-BLD-03-15	1		60,000				60,000
Bank Lane Parking Garage Masonry Repairs	PW-BLD-04-17	1	30,000					30,000
Bennett Hall Chimney Repairs	PW-BLD-05-17	1	23,000					23,000
Recreation Center Sidewalk Improvements	PW-BLD-10-13	1		40,000				40,000
Volwiler Hall: HVAC Replacements	PW-BLD-36-07	1	10,000					10,000
Volwiler Hall: Window Replacements	PW-BLD-37-07	1	30,000					30,000
* Capital Equipment - General	PW-CEQ-01-09	1	258,696	500,000	500,000	500,000	500,000	2,258,696
* Annual Pavement Resurfacing Program (PRIMARY)	PW-ENG-01-09	1	995,000		1,250,000	1,400,000		3,645,000
Rt. 60/Academy Bike Trail	PW-ENG-01-15	1	100,000					100,000
* Annual Sidewalks/Curbs Replacement Program	PW-ENG-03-09	1	60,000	50,000	75,000	75,000	75,000	335,000
Storm Sewer Upgrade - West Fork/Hackberry/Blg Grn	PW-ENG-05-16	1	105,000	1,500,000				1,605,000
* Annual Storm Sewer Lining Program	PW-ENG-06-09	1	100,000	0	100,000	100,000	100,000	400,000
* Annual Pavement Patching Program (Potholes)	PW-ENG-06-14	1	0	150,000	175,000	175,000		500,000
* Concrete Streets Repair Project	PW-ENG-08-09	1	112,000	200,000	200,000			512,000
Pavement Management Program	PW-ENG-09-09	1	72,000			75,000		147,000
Deerpath Carriage Walk Improvements at Rt 41	PW-ENG-10-14	1			100,000			100,000
* Ditch & Ravine Improvements	PW-ENG-17-15	1	0	0	0	100,000	100,000	200,000
Off-Street: City Hall Parking Lot Resurfacing	PW-ENG-23-09	1	185,000					185,000
* Street Lights Upgrade to LED/Induction	PW-STR-01-12	1	25,000	25,000	25,000			75,000

Source	Project#	Priority	FY 17	FY 18	FY 19	FY 20	FY 21	Total
* Longline Striping	PW-STR-02-09	1	89,000	92,000	92,000	94,000	96,000	463,000
* Bridges Maintenance and Miscellaneous Repairs	PW-STR-03-09	1	85,785	68,000	63,000	61,000	105,000	382,785
* Sign Replacement Program	PW-STR-04-10	1	15,000	15,000	20,000	20,000	25,000	95,000
* Storm: Bluff, Ravine, & Ditch Improvements	PW-WS-01-07	1	85,000	0	0	0	50,000	135,000
<b>Capital Fund Total</b>			<b>3,168,798</b>	<b>3,344,782</b>	<b>3,211,373</b>	<b>3,092,852</b>	<b>1,525,582</b>	<b>14,343,387</b>

#### Capital Fund-.5% Sales Tax Transfer

CBDTrain Station Improvements Stage III (Interior)	PW-BLD-02-13	1	66,046					66,046
CBDTrain Station Improvements Stage II (Exterior)	PW-ENG-17-20	1	209,724					209,724
<b>Capital Fund-.5% Sales Tax Transfer Total</b>			<b>275,770</b>					<b>275,770</b>

#### Cemetery Fund

Ravine Restoration	PK-CEM-05-07	1	200,000					200,000
* Landscape & Hardscape Improvements	PK-CEM-05-12	1	50,000	50,000	50,000	50,000	50,000	250,000
Ravine Trough Repair	PK-CEM-06-09	1		125,000				125,000
* Capital Equipment - Cemetery	PW-CEQ-04-09	1	0	25,000	0	0	0	25,000
<b>Cemetery Fund Total</b>			<b>250,000</b>	<b>200,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>600,000</b>

#### Golf Course Fund

* Capital Equipment - Golf	PW-CEQ-03-09	1	123,000	183,000	162,000	180,000	135,000	783,000
<b>Golf Course Fund Total</b>			<b>123,000</b>	<b>183,000</b>	<b>162,000</b>	<b>180,000</b>	<b>135,000</b>	<b>783,000</b>

#### Grant-Federal-Capital Fund

CBDTrain Station Improvements Stage III (Interior)	PW-BLD-02-13	1	317,690					317,690
CBDTrain Station Improvements Stage II (Exterior)	PW-ENG-17-20	1	838,895					838,895
<b>Grant-Federal-Capital Fund Total</b>			<b>1,156,585</b>					<b>1,156,585</b>

#### Grant-Federal-MFT

Lake-Woodbine Bridge Rehabilitation	PW-ENG-19-09	1	160,000	1,600,000				1,760,000
<b>Grant-Federal-MFT Total</b>			<b>160,000</b>	<b>1,600,000</b>				<b>1,760,000</b>

#### Motor Fuel Tax Fund

* Annual Pavement Resurfacing Program (PRIMARY)	PW-ENG-01-09	1		1,300,000		1,500,000		2,800,000
Lake-Woodbine Bridge Rehabilitation	PW-ENG-19-09	1	40,000	400,000				440,000
<b>Motor Fuel Tax Fund Total</b>			<b>40,000</b>	<b>1,700,000</b>		<b>1,500,000</b>		<b>3,240,000</b>

#### Park & Public Land Fund

Forest Park Wooden Boardwalk Replacement	PK-PRK-01-20	1				300,000		300,000
West Park: Playground Replacement	PK-PRK-04-14	1	165,000					165,000
South Park: Playground Equipment Replacement	PK-PRK-05-14	1		180,000				180,000
Everett Park: Path Re-Surfacing	PK-PRK-08-15	1		140,000				140,000
<b>Park &amp; Public Land Fund Total</b>			<b>165,000</b>	<b>320,000</b>		<b>300,000</b>		<b>785,000</b>

Source	Project#	Priority	FY 17	FY 18	FY 19	FY 20	FY 21	Total
<b>Park and Recreation Fund</b>								
Central Lighting Management	PK-REC-05-17	1		30,000				30,000
* Capital Equipment - Parks & Recreation	PW-CEQ-05-09	1	150,000	150,000	225,000	150,000	170,000	845,000
<b>Park and Recreation Fund Total</b>			<b>150,000</b>	<b>180,000</b>	<b>225,000</b>	<b>150,000</b>	<b>170,000</b>	<b>875,000</b>
<b>Special Recreation Fund</b>								
West Park: Playground Replacement	PK-PRK-04-14	1	35,000					35,000
* Multiple Buildings: ADA Compliance	PW-BLD-01-14	1	70,000	70,000	70,000	70,000		280,000
<b>Special Recreation Fund Total</b>			<b>105,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>		<b>315,000</b>
<b>Water and Sewer Fund</b>								
* Capital Equipment - Water	PW-CEQ-02-09	1	60,000	425,000	30,000	185,000	150,000	850,000
Water: Butler Dr (N of Foster Pl to Waveland Park)	PW-ENG-01-10	1			900,000			900,000
Water: Forest Hill Rd (Linden to Timber)	PW-ENG-03-10	1					490,000	490,000
* Annual Sanitary Sewer Lining Program	PW-ENG-05-09	1	150,000	150,000	150,000	150,000	150,000	750,000
Water: Mar Ln Watermain Replacement	PW-ENG-05-14	1		320,000				320,000
Water: Valley Rd (Old Elm - North)	PW-ENG-06-13	1				940,000		940,000
Southwest Sewer Force Main Replacement	PW-ENG-08-13	1	55,000	500,000				555,000
Church Rd Easement Sanitary Sewer Replacement	PW-ENG-09-13	1	20,000	255,000				275,000
Water: Old Elm (Everett to Mt. Vernon)	PW-ENG-17-19	1	780,130					780,130
Membrane Filter Retrofit Project & QC Follow Up	PW-WP-01A-15	1	445,000	5,250,000	3,510,000			9,205,000
New Hypochlorite System - Relocated	PW-WP-01B-15	1			259,000			259,000
Fluoride Storage & Feed System Replace/Relocate	PW-WP-01C-15	1			103,000			103,000
Ferric Storage Replace/ Relocate	PW-WP-01D-15	1			117,000			117,000
Phosphate Chemical Feed Replace/Relocate	PW-WP-01E-15	1			77,000			77,000
4th Floor Air Conditioning	PW-WP-01H-15	1			90,000			90,000
HVAC Upgrades to Boiler Room	PW-WP-06-14	1	16,000					16,000
*General Engineering Support	PW-WP-06-15	1	20,000				20,000	40,000
Replace Villa Turicum Sewer Pumps	PW-WP-11-07	1	53,000					53,000
Clean 42" and 24" intake lines	PW-WP-21-14	1					200,000	200,000
Villa Turicum Roof Replacement	PW-WP-23-14	1		10,000				10,000
*Water Plant-Maintenance Contingency	PW-WP-33-07	1	75,000	75,000		20,000	20,000	190,000
<b>Water and Sewer Fund Total</b>			<b>1,674,130</b>	<b>6,985,000</b>	<b>5,236,000</b>	<b>1,295,000</b>	<b>1,030,000</b>	<b>16,220,130</b>
<b>GRAND TOTAL</b>			<b>7,268,283</b>	<b>14,582,782</b>	<b>8,954,373</b>	<b>5,137,852</b>	<b>4,410,582</b>	<b>40,353,872</b>

## Proposed F.Y. 2017 Capital Equipment

### General Fund

Department	Unit #(s)	New / Replace	Item	Budget
Police	2,4,11	Replace	Marked Police Cars	\$ 90,000
Streets	433	Replace	Tower Truck	<u>\$160,000</u>
<b>TOTAL:</b>				<b>\$250,000</b>

### Parks & Recreation Fund

Department	Unit #(s)	New / Replace	Item	Budget
Parks	310	Replace	4WD Reg. Cab P.U.	\$ 42,000
	315	Replace	4WD Reg. Cab P.U.	\$ 46,000
Forestry	633	Replace	1-Ton Dump Truck	<u>\$ 62,000</u>
<b>TOTAL:</b>				<b>\$150,000</b>

### Golf Fund

Department	Unit #(s)	New / Replace	Item	Budget
Golf	869	Replace	Greens Mower	\$ 27,000
	877	Replace	Rough Mower	\$ 63,000
	862	Replace	Aerator	\$ 20,000
	873	Replace	Sand trap Rake	<u>\$ 13,000</u>
<b>TOTAL:</b>				<b>\$123,000</b>

### Water Fund

Department	Unit #(s)	New / Replace	Item	Budget
Water & Sewer	901	Replace	4WD Ext. Cab P.U.	<u>\$ 60,000</u>
<b>TOTAL:</b>				<b>\$ 60,000</b>

### Cemetery Fund

Department	Unit #(s)	New / Replace	Item	Budget
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*There are no pieces of equipment being replaced by the Cemetery Section in F.Y. '17*



**CITY OF LAKE FOREST  
FISCAL YEAR 2017 BUDGET  
MAJOR REVENUE SOURCES**

The estimation of revenues is a key component of the annual budget development. The City's approach is to make conservative revenue projections to avoid unanticipated budget shortfalls. Each revenue source is reviewed individually, recognizing that each revenue source is unique in its predictability, stability and volatility. Operating departments are responsible for generating revenue estimates for revenue sources under their direct control.

It is anticipated that actual collections for most revenue sources will vary from the estimates. Staff applies trend analysis, statistical techniques and common sense in projecting revenues. Lake Forest is an extremely stable community, heavily dependent on property tax revenues, but various factors will impact the City's revenue collections. Such factors include national and local economic conditions, State legislative actions and weather.

Special attention is focused on predicting the City's major revenue sources. The primary revenue sources impacting the City's current fiscal year budget are as follows:

Top Ten Revenues				
	Revenue Source	% of FY2017 City-wide Revenue	% of FY2017 General Fund Revenue	Estimated Growth over Prior Year
1	Property Taxes	32.29%	53.48%	2.93%
2	Internal Service Charges	12.03%	2.11%	2.50%
3	Water/Sewer Charges	9.56%	n/a	2.50%
4	Municipal Utility Taxes	4.51%	10.75%	1.50%
5	Inter-fund Transfers	4.48%	n/a	n/a
6	Building Permits	4.30%	3.21%	n/a
7	Parks/Recreation Fees	3.95%	n/a	n/a
8	Sales Tax	3.43%	8.18%	0.0%
9	Income Tax	2.60%	6.21%	1.50%
10	Golf Course Fees	2.29%	n/a	9.00%
11	Real Estate Transfer Tax	1.69%	n/a	1.50%
12	Grant Revenue	1.64%	n/a	n/a
	TOTAL	82.79%	83.94%	

On the following pages, a detailed description of these revenue sources is provided along with the assumptions incorporated in the FY2017 budget projection.

## 1. Property Tax

Budget Estimate: \$25,909,974

The City is a home-rule municipality and may impose any type of property tax levy without a rate limitation, except where specifically prohibited by State Statute. The City Council adopts a tax levy ordinance, which must be filed by the last Tuesday of each December with the County Clerk. The County determines the property tax rate required to generate the taxes approved in the levy ordinance. This rate is imposed equally upon all taxable properties based on the equalized assessed valuation (EAV). The County is required by Statute to collect real estate taxes on behalf of the City. The collection rate for this revenue source is nearly 100%, making it a reliable, stable and predictable revenue source. The FY2017 revenue estimate is based on the 2015 tax levy, which represented a 2.93% increase over the 2014 extension, as well as Special Service Area tax levies.

## 2. Internal Service Charges

Budget Estimate: \$9,651,963

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

## 3. Water and Sanitary Sewer Charges

Budget Estimate: \$7,673,427

The City's Water and Sanitary Sewer utility is a self-supporting fund which receives no tax or General Fund support. Fees and user charges are established at a level to pay all operating and capital costs of the utility. For the current fiscal year, a 2.5% increase to the water consumption charges has been approved, effective May 1, 2016. Water sales are extremely volatile due to the impact weather has on summer consumption. Multi-year trends are used to project anticipated revenues for the current budget period.

## 4. Municipal Utility Taxes

Budget Estimate: \$3,618,191

Through its municipal taxing powers, the City assesses utility taxes on water, electric, natural gas and telecommunications. These revenues can fluctuate significantly from budget estimates due to the impact of weather on electric and natural gas consumption. Multi-year trends are used to project anticipated revenues for the current budget period.

## 5. Inter-fund Transfers

Budget Estimate: \$3,597,853

Similar to internal service charges, inter-fund transfers do not represent inflows of resources to the City. These are also accounting transactions representing transfers from one fund to another for a variety of specific purposes. These transfers will fluctuate from year to year.

## 6. Building Permits

Budget Estimate: \$3,447,762

Permit fees are assessed on development within the City. This revenue source is budgeted based on known developments plus analysis of multi-year trends for recurring permits. In FY2017, a significant amount of building permit fees will be collected for the redevelopment of the City's former Municipal Services site. Due to the multi-year and unique nature of this project, the revenue will be deposited in a stand-alone fund for tracking of associated expenses, consistent with the handling of Lake Forest Hospital permit fees received in FY2016.

## 7. Parks/Recreation Fees

Budget Estimate: \$3,172,473

The Parks and Recreation Fund budget is partially supported (approximately 35%) by fees. A variety of programs are provided and fees are established in consultation with the Parks and Recreation Board. Overall, total fees are not anticipated to change compared to the prior year.

## 8. Sales Tax

Budget Estimate: \$2,750,901

The City receives a 1.00% municipal tax on sales within the City and has implemented a .50% home-rule sales tax as well. These taxes are collected by the Illinois Department of Revenue and remitted to the City on a monthly basis. The home rule sales tax revenue is transferred from the General Fund to the 2003D Storm Sewer and 2004B Storm Sewer debt service funds, as the revenue source was committed to the debt service of bond-financed storm sewer improvements. In FY2017, the City has elected to budget for no growth in sales tax revenues over FY2016 based on recent declines in sales taxes.

## 9. Income Tax

Budget Estimate: \$2,087,875

The City has received income tax distributions since 1969 through the State of Illinois pursuant to a funding partnership (Local Government Distributive Fund – LGDF). Currently, cities and counties in Illinois receive 8% of the total state income tax revenues through this fund, allocated on a per capita basis. The FY2017 Budget projects a 1.5% increase in distributions over FY2016. However, the Illinois Governor has proposed a reduction in the distributions made to local government in order to reduce the State's budget deficit. The City Council and staff have discussed a contingency plan should reductions in LGDF distributions occur during the budget period.

## 10. Golf Course Fees

Budget Estimate: \$1,840,921

Similar to the Water and Sanitary Sewer Fund, the Deerpath Golf Course is operated as an Enterprise (self-supporting) fund. Effective January 1, 2015, the City entered into an operating agreement with Kemper Sports Management to operate the golf course. In consultation with the parks and recreation department, initiatives to grow revenues in FY2017 are underway.

#### 11. Real Estate Transfer Tax

Budget Estimate: \$1,354,854

Pursuant to a March 2006 voter-approved referendum, the City imposes a real estate transfer tax on the sale of real estate within the City. The revenue is deposited into the Capital Improvements Fund and serves as the primary ongoing revenue source for the Five-Year Capital Improvement Program, funding the ongoing maintenance of the City's infrastructure (streets, sidewalks, storm sewers, etc.). The rate is \$4.00 per \$1,000 of full actual consideration. This revenue source varies widely from year to year, driven by national and local housing trends, the frequency of real estate transfers and sales price.

#### 12. Grant Revenue

Budget Estimate: \$1,316,585

The City has been successful in several efforts to secure grant funding opportunities to support capital projects. In FY2017, grant funding will support improvements at the CBD Train Station and rehabilitation of the Lake-Woodbine Bridge.

## City of Lake Forest, Illinois

### Summary of Revenues

FY 2015 Actual	Description	FY2016 Budget	FY2016 Estimate	FY2017 Budget
<u>GENERAL FUND</u>				
13,018,518	Current Levy - Property Tax	13,271,570	13,247,752	13,656,851
6,050	SSA Taxes	6,050	6,050	58,900
1,168,287	Firefighter Pension Levy	1,217,702	1,206,642	1,213,722
1,706,203	Police Pension Levy	1,810,315	1,791,509	1,900,000
1,136,418	IMRF/Social Security Levy	1,155,950	1,151,978	1,165,218
2,197,119	Municipal Sales Tax	2,374,836	2,137,350	2,137,350
653,984	Home Rule Sales Tax	681,723	613,551	613,551
98,856	Personal Property Repl Tax	93,530	95,000	96,425
1,182,139	Utility Tax - Electric	1,212,780	1,165,512	1,188,822
1,111,098	Utility Tax - Gas	1,199,928	804,423	832,578
296,704	Utility Tax - Water	294,780	289,552	296,791
1,364,060	Utility Tax - Telecom	1,577,000	1,305,303	1,300,000
218,931	Road and Bridge Tax	222,302	219,248	220,000
76,931	Hotel/Motel Tax	55,000	40,000	100,000
137,354	Business Licenses	132,600	146,585	139,000
1,425,176	Building Permits	971,800	1,286,750	1,079,050
1,272,599	Motor Vehicle Licenses	1,275,000	1,265,000	1,268,000
10,310	Taxi Licenses	11,300	10,800	0
46,622	Landscape Licenses	38,000	40,799	40,500
30,305	Dog/Cat Licenses	30,000	31,000	31,000
9,299	Special Events	5,900	4,750	5,025
2,002	State Grant	0	0	0
1,987,105	Income Tax	1,907,566	2,057,020	2,087,875
399,462	Local Use Tax	365,606	457,008	468,433
532,894	Cable TV	484,400	505,500	520,150
126,405	CROYA Fees	121,000	121,000	122,000
1,208,132	Charges for Services	1,005,226	1,111,057	1,085,266
602,962	Parking Fees	572,000	614,910	589,000
220,906	Development Fees	122,550	166,550	116,050
340,124	Fines and Forfeits	325,000	284,750	285,250
76,044	Interest	82,668	99,868	80,012
229,467	Rental	226,200	230,797	228,060
11,640	Contributions/Donations	0	38,200	0
549,168	Administrative Services	688,322	688,322	710,854
93,204	Other Revenue	10,000	16,000	10,000
<u>33,546,478</u>		<u>33,548,604</u>	<u>33,250,536</u>	<u>33,645,733</u>
<u>FLEX FUND</u>				
<u>149</u>	Interest	<u>0</u>	<u>130</u>	<u>0</u>

FY 2015 Actual	Description	FY2016 Budget	FY2016 Estimate	FY2017 Budget
<u>LF HOSPITAL FUND</u>				
0	Building Permits	1,000,000	2,206,182	0
0	Interest	4,500	4,000	9,000
0		1,004,500	2,210,182	9,000
<u>MS SITE PROJECT FUND</u>				
2,600	Building Permits	2,368,712	0	2,368,712
0	Interest	5,330	15	9,000
2,600		2,374,042	15	2,377,712
<u>PARK AND PUBLIC LAND</u>				
98,872	Park Impact Fees	94,008	407,368	125,344
904	Interest	1,433	1,500	2,236
100,000	Foundation Reimbursement	50,000	75,000	0
199,776		145,441	483,868	127,580
<u>MOTOR FUEL TAX</u>				
49,762	Federal Grant	160,000	74,200	160,000
474,825	MFT Allotment	477,875	475,000	477,875
174,202	Capital Bill Program	0	0	0
1,384	Interest	1,191	1,140	3,508
700,173		639,066	550,340	641,383
<u>EMERGENCY TELEPHONE</u>				
269,943	E-911 Surcharge	281,249	244,800	244,800
263	Interest	200	200	200
270,206		281,449	245,000	245,000
<u>SENIOR RESOURCES</u>				
299,557	Charges for Services	294,200	286,000	310,909
330	Interest	350	350	350
65,000	Foundation Support	65,000	65,000	65,000
239,239	General Fund Transfer	260,218	166,989	248,111
604,126		619,768	518,339	624,370
<u>PARKS AND RECREATION</u>				
4,814,690	Property Tax Levy	4,905,529	4,905,529	5,069,800
43,907	Personal Property Repl Tax	18,500	26,033	40,000
0	Grant Revenue	0	0	0
14,908	Sport Field Improv Fees	23,522	15,330	15,690
2,829,652	Charges for Services	3,110,774	2,846,552	3,089,608
15,483	Interest	25,000	25,000	25,000
231,047	Contributions/Donations	167,750	208,215	233,675
285,750	General Fund Transfer	379,021	379,021	359,998
719	Sale of Equipment	0	0	0
8,236,156		8,630,096	8,405,680	8,833,771

FY 2015 Actual	Description	FY2016 Budget	FY2016 Estimate	FY2017 Budget
<u>PARKS EQUIP RESERVE</u>				
685	Interest	600	600	600
150,000	Equipment Reserve	150,000	150,000	150,000
150,685		150,600	150,600	150,600
<u>SPECIAL RECREATION</u>				
404,786	Special Recreation Levy	411,724	412,163	415,040
1,682	Interest	1,291	1,686	1,837
406,468		413,015	413,849	416,877
<u>CEMETERY</u>				
811,710	Charges for Services	547,887	884,000	602,640
61,438	Interest	78,714	50,000	50,000
338,661	Gain on Investments	0	0	0
48,546	Other Revenue	15,033	12,027	12,000
1,260,355		641,634	946,027	664,640
<u>FOREIGN FIRE INSURANCE</u>				
104,337	Foreign Fire Insurance Tax	100,000	111,000	100,000
72	Interest	300	300	300
104,409		100,300	111,300	100,300
<u>DRUG ASSET FORFEITURE</u>				
0	Drug Asset Forfeiture	0	3,180	0
114	Interest	100	115	115
114		100	3,295	115
<u>ALCOHOL ASSET FORFEITURE</u>				
14,500	DUI/Tow Impound Fees	12,000	22,500	12,000
0	Alcohol Asset Forfeiture	0	2,664	0
14,456	Senate Bill 740	10,500	10,500	10,500
313	Interest	280	400	400
5,001	Sale of Property	0	3,800	0
34,270		22,780	39,864	22,900
<u>HOUSING TRUST</u>				
48,000	Demolition Tax	48,000	66,000	48,000
2,724	Interest	2,200	2,900	2,600
50,724		50,200	68,900	50,600

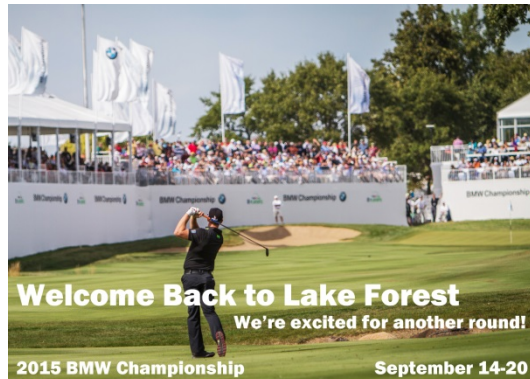
FY 2015 Actual	Description	FY2016 Budget	FY2016 Estimate	FY2017 Budget
<u>CAPITAL IMPROVEMENTS</u>				
9,764	SSA Tax	9,764	9,764	9,764
48,000	Demolition Tax	48,000	66,000	48,000
1,224,610	Real Estate Transfer Tax	1,425,850	1,334,832	1,354,854
189,202	Grant Revenue	2,290,327	1,866,629	1,156,585
660,556	Charges for Services	656,008	796,300	643,008
14,709	Interest	10,863	16,000	26,489
42,414	Other Revenue	5,000	0	5,000
782,415	Fund Transfers In	685,000	1,632,131	275,770
18,333	Sale of Equipment	20,000	68,000	20,000
0	Bond Proceeds	4,700,000	4,735,960	0
<u>2,990,003</u>		<u>9,850,812</u>	<u>10,525,616</u>	<u>3,539,470</u>
<u>ROUTE 60 BRIDGE</u>				
<u>3,885</u>	Interest	<u>0</u>	<u>4,200</u>	<u>0</u>
<u>ROUTE 60 INTERSECTION</u>				
<u>1,569</u>	Interest	<u>0</u>	<u>1,800</u>	<u>0</u>
<u>LAUREL/WESTERN REDEV</u>				
0	Interest	0	6,000	2,000
0	Bond Proceeds	5,300,000	5,150,424	0
<u>0</u>		<u>5,300,000</u>	<u>5,156,424</u>	<u>2,000</u>
<u>DEBT SERVICE FUNDS (COMBINED)</u>				
9,087	Interest	6,542	10,606	6,775
655,519	Fund Transfers In	681,724	613,551	988,974
2,204,053	Property Tax Revenue	2,237,285	2,253,306	2,420,679
156,176	Federal Interest Subsidy	168,384	156,513	127,768
<u>3,024,835</u>		<u>3,093,935</u>	<u>3,033,976</u>	<u>3,544,196</u>
<u>WATER AND SEWER</u>				
154,811	Other Fees/Charges	116,000	182,620	151,000
232,976	Water Tower Lease	170,000	244,625	170,200
911,537	Sanitary Sewer Fees	921,000	921,000	921,000
6,181,515	Water Fees	7,030,827	5,990,013	6,792,127
24,511	Interest	24,000	24,000	24,000
3,077	Other Revenue	4,500	5,100	4,500
1,445,332 *	Fund Transfer In	0	0	0
<u>8,953,759</u>		<u>8,266,327</u>	<u>7,367,358</u>	<u>8,062,827</u>

\* YE adjusting entry for financial reporting purposes.



FY 2015 Actual	Description	FY2016 Budget	FY2016 Estimate	FY2017 Budget
	<u>WATER AND SEWER CAPITAL</u>			
548,239	Grants/Contributions	0	0	0
7,031	Interest	6,332	6,960	7,605
3,935	SSA Taxes	3,927	3,927	3,927
2,020,000	Fund Transfer In	1,664,000	1,664,000	1,400,000
2,579,205		1,674,259	1,674,887	1,411,532
	<u>GOLF COURSE</u>			
1,414,217	Charges for Services	1,688,552	1,789,844	1,840,921
1,866	Interest	1,085	2,255	2,300
166,000	Fund Transfer In	57,000	68,000	175,000
1,582,083		1,746,637	1,860,099	2,018,221
	<u>FLEET</u>			
1,152	Interest	800	2,100	1,000
1,919,697	Charges for Services	1,952,418	1,952,418	1,972,890
7,481	Other Revenue	6,800	5,743	6,800
1,928,330		1,960,018	1,960,261	1,980,690
	<u>LIABILITY INSURANCE</u>			
2,639	Interest	2,000	2,800	2,000
1,327,356	Charges for Services	1,327,348	1,327,348	1,327,348
716,502	Change in Excess Surplus	0	0	0
2,046,497		1,329,348	1,330,148	1,329,348
	<u>SELF INSURANCE</u>			
4,913,397	Charges for Services	5,100,000	5,147,397	5,640,871
19,177	Interest	20,000	17,760	17,900
4,932,574		5,120,000	5,165,157	5,658,771
	<u>FIRE PENSION</u>			
1,168,287	Property Tax Levy	1,217,702	1,216,466	1,213,722
704,643	Interest	500,000	600,000	500,000
296,626	Employee Contributions	290,000	299,000	290,000
50	Other Revenue	0	0	0
1,257,375	Gain/Loss on Investments	0	(1,000,000)	0
3,426,981		2,007,702	1,115,466	2,003,722
	<u>POLICE PENSION</u>			
1,706,203	Property Tax Levy	1,810,315	1,806,095	1,900,000
556,547	Interest	500,000	400,000	500,000
360,156	Employee Contributions	370,000	360,000	370,000
0	Other Revenue	0	3,211	0
1,232,546	Gain/Loss on Investments	0	(1,200,000)	0
3,855,452		2,680,315	1,369,306	2,770,000
<b>80,891,862</b>	<b>GRAND TOTAL</b>	<b>91,650,948</b>	<b>87,962,623</b>	<b>80,231,358</b>

## Legislative and Administrative (Office of the City Manager, City Clerk, LFTV and City Council)



### Introduction

#### Mission Statement

The Office of the City Manager fosters an enduring organizational culture that adheres to core values, promotes excellence in the delivery of services, and provides sound leadership while fulfilling the expectations of the community in a fiscally responsible manner.

#### Vision Statement

The Office of the City Manager will continue to provide high quality service to the residents, business community, City government and City employees and adapt to the changing needs of the community for services at City Hall.

### FY2016 Highlights

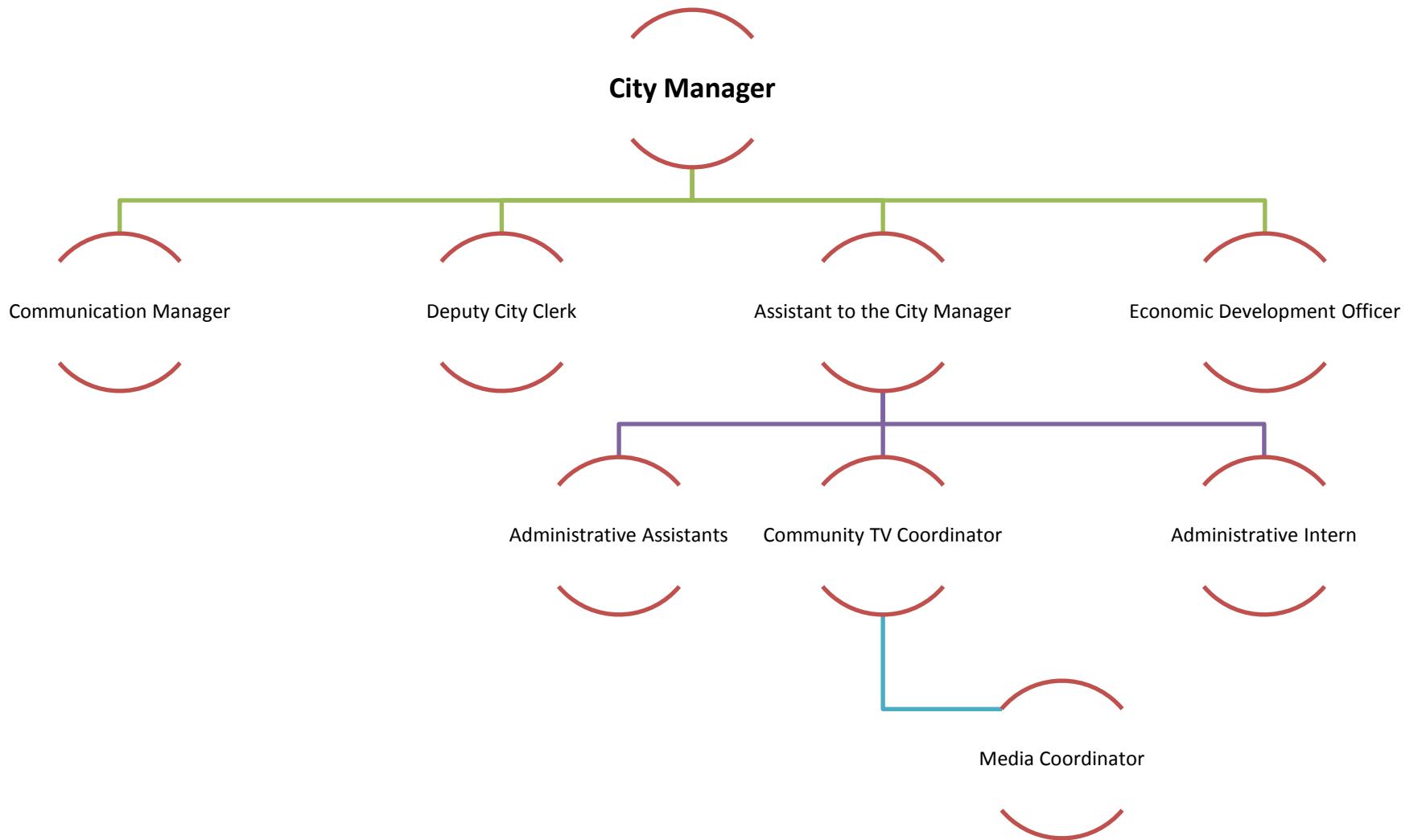
- Oversaw a second successful City-wide participation in September's 2015 BMW Championship; developed plans to continue refining when it returns to Lake Forest in 2017
- East Side Train Station Rehabilitation Phase I completed
- Began Phase II of East Train Station Project: Exterior Restoration
- Continued to make progress on the Telegraph Road Train Station Underpass and Amtrak Stop project
- Launched and promoted "Lake Forest Go", a local Lake Forest Touring Mobile App
- Continued operational restructuring/streamlining, reviewing Core and Elective Functions and Performance Management to ensure maximum alignment
- Engaged with residents via Community Forums, Ward Meetings, Town Hall Meeting, website and social media
- Amended Special Event Policy, enhancing transparency of process
- Developed responsive website for any device: PC, laptop, tablet or phone
- Restructured student participation on City Boards and Commissions
- Developed a comprehensive Project Management Plan program
- Expanded Lake Forest Business Accelerator program to 120 members, grew regional partnership with Waukegan, Lake County Tech Hub and North Chicago's SmartHealth Activator
- Expanded entrepreneurship program with Lake Forest College, resulting in 60 internships with local businesses
- Promoted Lake Forest at industry retail trade meetings and conventions

- Increased social media resources for local businesses and organizations with 2.0 Social Media Guide
- Focused on business outreach with corporations headquartered in Lake Forest
- Initiated new Retail Shopping District Team to address local annual events and marketing
- Developed and marketed black and white photographic ad campaign of “Locally-Owned, Locally-Grown” businesses

#### **FY2017 Initiatives and Programs**

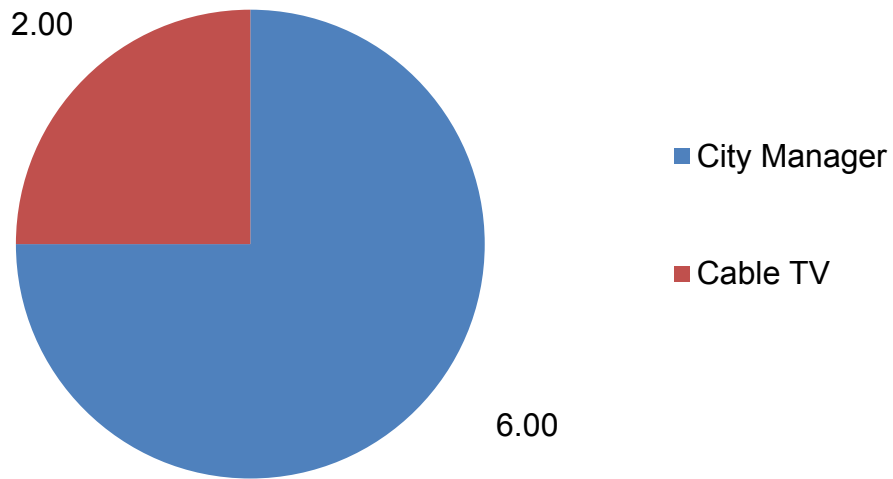
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- Implement final phase of East Side Train Station, including interior renovations to enhance commuter comfort
- Continue records retention policy review
- Research and develop an Economic Impact Analysis focusing on Lake Forest College
- Explore development of a Virtual Shopping Mall
- Provide technology workshops for local businesses
- Host and participate in local “Shark Tank”-like business pitch nights
- Develop marketing and economic infographics to communicate Lake Forest value
- Continue to promote “Locally-Owned, Locally-Grown” ad campaign
- Introduce, develop and promote “City Bits”, 45-second videos on topics of resident-City interest
- Continue to collaborate on local initiatives with the Lake Forest Founders Council
- Continue to promote resident engagement through Community Forums, Ward meetings, Town Hall Meetings, Larry Temple Service Award promotion and LFGGo app
- Redevelopment of Laurel/Western Avenue
- Continue to work with the Cable TV Consortium on collaborative initiatives

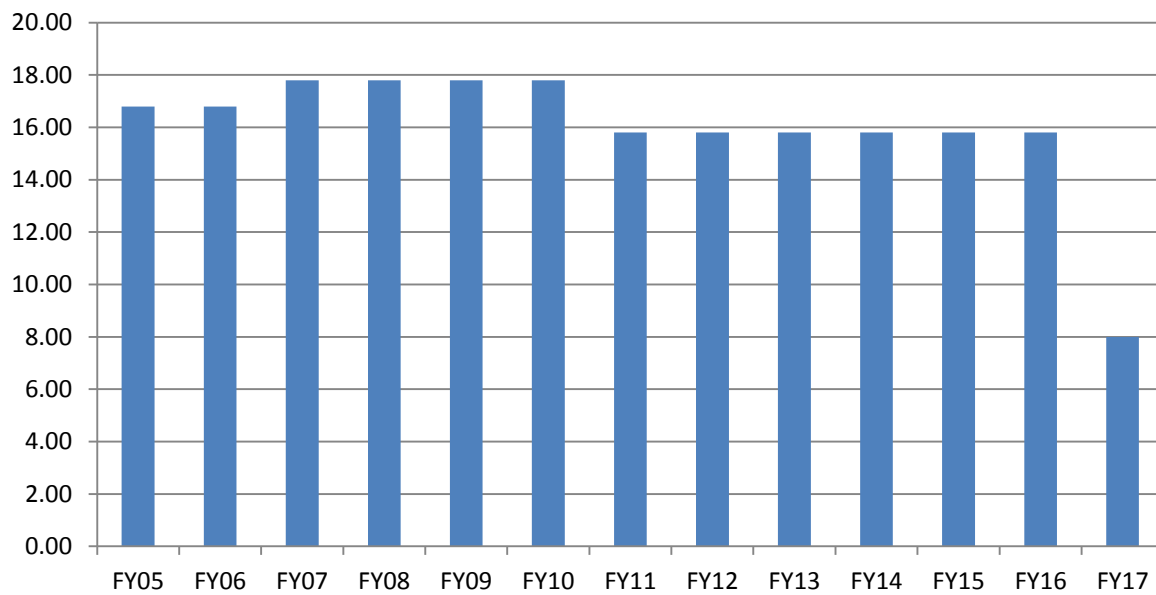


THE CITY OF LAKE FOREST  
FY2017  
LEGISLATIVE AND ADMINISTRATIVE

**Full Time Staff by Functional Areas**

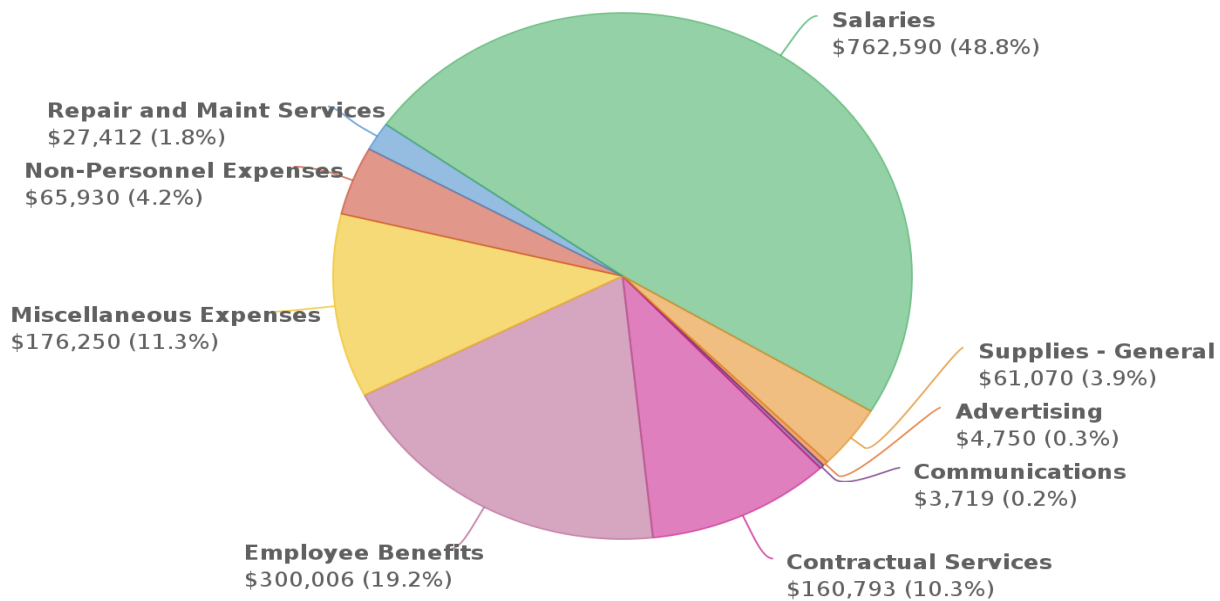


**Full-Time Personnel History**



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

## FY17 EXPENSES



### Budget Data

FY2016 Amended	\$1,622,502
FY2017 Budget	\$1,562,520
Change from Prior Year:	-\$59,982

<u>LEGISLATIVE AND ADMINISTRATIVE</u>	<u>FY2016 Amended</u>	<u>FY2017 Budget</u>	<u>Change</u>
City Council	\$437,145	\$415,805	-4.88%
City Manager	\$961,038	\$915,869	-4.70%
Cable TV	\$224,319	\$230,846	2.91%
	<u>\$1,622,502</u>	<u>\$1,562,520</u>	-3.70%

FY16 budget of City Council includes \$20,000 for civic beautification, moved to Parks and Recreation for FY17. Reduction in City Manager budget due primarily to personnel costs.

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

Fund- General

Department - City Council

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1101-411-21-10	Contras	\$ (7,160)	\$ -	\$ -	\$ -
101-1101-411-29-03	Membership Dues	\$ 12,239	\$ 13,755	\$ 14,453	\$ 14,350
101-1101-411-29-10	Meetings and Exp. Reimb.	\$ 22,821	\$ 24,855	\$ 16,538	\$ 22,605
101-1101-411-35-10	Contractual Services	\$ 79,239	\$ 72,533	\$ 70,500	\$ 68,000
101-1101-411-35-42	Economic Development	87,356	78,000	83,131	88,850
101-1101-411-54-10	Legal / Advertising/ County Recordation	\$ 1,218	\$ 1,500	\$ 1,250	\$ 2,500
101-1101-411-54-21	Communication/Marketing	2,639	2,000	2,172	2,250
101-1101-411-60-12	Postage	\$ 10,596	\$ 14,000	\$ 13,500	\$ 15,000
101-1101-411-60-13	Printing- Ward, Dialogue and Town Hall	\$ 23,241	\$ 25,000	\$ 23,550	\$ 26,000
101-1101-411-84-61	Special Events	\$ 34,276	\$ 29,900	\$ 27,295	\$ 31,250
101-1101-411-84-95	Contingency	\$ 57,651	\$ 175,602	\$ 155,602	\$ 145,000
	TOTAL	\$ 324,116	\$ 437,145	\$ 407,991	\$ 415,805

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Office of the City Manager

Account Number	Description	FY 2015 Actuals	FY 2016 Budget	FY 2016 Est. Actual	FY 2017 Budget
101-1202-413-10-10	Salaries	\$ 597,892	\$ 639,828	\$ 559,100	\$ 597,856
101-1202-413-10-20	Temporary Salaries	\$ 6,472	\$ 7,000	\$ 23,422	\$ 14,485
101-1202-413-10-30	Overtime	\$ 468	\$ 1,051	\$ 53	\$ 1,077
101-1202-413-10-40	Longevity	\$ 2,715	\$ 3,065	\$ 2,145	\$ 2,510
101-1202-413-20-10	Insurance Medical	\$ 97,835	\$ 113,897	\$ 102,628	\$ 117,212
101-1202-413-20-11	Insurance Dental	\$ 2,914	\$ 3,436	\$ 3,276	\$ 3,546
101-1202-413-20-12	Insurance Life	\$ 544	\$ 648	\$ 560	\$ 648
101-1202-413-20-20	Social Security	\$ 36,456	\$ 38,586	\$ 36,048	\$ 37,371
101-1202-413-20-30	IMRF	\$ 80,322	\$ 78,096	\$ 69,299	\$ 75,716
101-1202-413-20-40	Flexi Benefits	\$ 9,042	\$ 1,188	\$ 1,188	\$ 1,188
101-1202-413-29-01	Training and Education	\$ 8,506	\$ 7,330	\$ 6,075	\$ 8,500
101-1202-413-29-03	Membership Dues	\$ 4,173	\$ 5,455	\$ 5,363	\$ 5,800
101-1202-413-29-04	Publications & Subscriptions	\$ 1,369	\$ 1,560	\$ 1,792	\$ 1,675
101-1202-413-29-10	Meetings and Exp. Reimb. (Incl. Food)	\$ 8,940	\$ 13,650	\$ 10,110	\$ 13,000
101-1202-413-35-10	Contractual Services (FED EX)	\$ 18,743	\$ 14,387	\$ 7,500	\$ 1,443
101-1202-413-43-16	IT Maintenance	\$ 11,556	\$ 10,714	\$ 10,716	\$ 11,553
101-1202-413-43-20	Maintenance of Equipment	\$ 5,070	\$ 5,825	\$ 4,420	\$ 5,000
101-1202-413-53-11	Cell Phone	\$ 4,348	\$ 3,222	\$ 7,437	\$ 3,719
101-1202-413-60-10	Office Supplies	\$ 5,915	\$ 11,000	\$ 8,415	\$ 11,850
101-1202-413-60-13	Printing	\$ 123	\$ 400	\$ 650	\$ 750
101-1202-413-60-20	Minor Equipment	\$ 973	\$ 700	\$ 1,000	\$ 970
TOTAL		\$ 904,376	\$ 961,038	\$ 861,197	\$ 915,869



THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Office of the City Manager - Cable TV

Account Number	Description	FY 2015 Actuals	FY 2016 Budget	FY 2016 Est. Actual	FY 2017 Budget
101-1203-413-10-10	Salaries	\$ 139,503	\$ 142,392	\$ 142,935	\$ 146,017
101-1203-413-10-30	Overtime	\$ 251			
101-1203-413-10-40	Longevity	\$ 455	\$ 525	\$ 525	\$ 645
101-1203-413-20-10	Insurance Medical	\$ 26,806	\$ 30,134	\$ 29,587	\$ 33,357
101-1203-413-20-11	Insurance Dental	\$ 1,017	\$ 1,145	\$ 1,123	\$ 1,182
101-1203-413-20-12	Insurance Life	\$ 192	\$ 216	\$ 192	\$ 216
101-1203-413-20-20	Social Security	\$ 10,273	\$ 10,485	\$ 10,668	\$ 10,740
101-1203-413-20-30	IMRF	\$ 18,643	\$ 17,996	\$ 17,538	\$ 18,434
101-1203-413-20-40	Flexi Benefits	\$ 403	\$ 396	\$ 396	\$ 396
101-1203-413-29-03	Membership Dues	\$ -	\$ 100	\$ -	\$ -
101-1203-413-35-10	Contractual Services	\$ 3,107	\$ 2,200	\$ 2,400	\$ 2,500
101-1203-413-43-01	Fleet Rental	\$ 6,232	\$ 5,525	\$ 5,525	\$ 5,291
101-1203-413-43-16	IT Maintenance	\$ 2,952	\$ 3,005	\$ 3,005	\$ 3,068
101-1203-413-43-20	Maintenance of Equipment	\$ 1,197	\$ 3,700	\$ 2,500	\$ 2,500
101-1203-413-60-10	Office Supplies	\$ 621	\$ 500	\$ 600	\$ 500
101-1203-413-60-13	Printing	\$ -	\$ -	\$ -	\$ -
101-1203-413-60-19	Clothing	\$ -	\$ -	\$ -	\$ -
101-1203-413-60-20	Minor Equipment	\$ 6,114	\$ 6,000	\$ 6,000	\$ 6,000
TOTAL		\$ 217,766	\$ 224,319	\$ 222,994	\$ 230,846

## Finance and Information Technology



### Introduction

#### Mission Statement

To provide timely, accurate, clear and complete financial information, controls and support to the City Council, City departments, and residents while maintaining a high level of compliance with generally-accepted accounting principles as well as all pertinent Federal, State, and local rules and regulations. To maximize local technological utilization while providing a secure infrastructure.

#### Vision Statement

To be a motivated, resourceful and cohesive team that provides exemplary financial service and effective and innovative IT solutions in support of the City's mission. To realize change is an essential component critical to the financial progress of the City.

### FY2016 Highlights

- For the 37<sup>th</sup> consecutive year, the City was awarded a Certificate of Achievement for Excellence in Financial Reporting for its FY15 Comprehensive Annual Financial Report (CAFR), which included implementation of GASB Statement 67 revised pension disclosures
- Coordinated issuance of \$9.78 million in General Obligation bonds to fund capital improvements and TIF projects, which was assigned a Aaa bond rating by Moody's Investors Service
- Issued a Request for Proposals (RFP) for audit services, serving as the lead for a joint RFP with two other communities, implementing a new agreement effective for the FY16 audit
- Issued a Request for Proposals (RFP) for actuarial services pertaining to the police and fire pension funds, implementing a new agreement effective for the FY16 audit
- Provided strategic long-term financial planning analysis for the Laurel and Western Redevelopment (TIF) and Water Treatment Plant improvements
- Coordinated the revision and implementation of administrative procedures for grants administration, purchasing and travel
- Implemented an enhanced program for City purchases by credit card
- Implemented OpenGov, a software application providing robust reporting tools and enhanced financial transparency
- Replaced 38 personal computers, 9 laptops and 14 iPads
- Continued participation in an IT Shared Services Consortium with neighboring communities, including continuation of a contract for shared public safety IT support through the Consortium

- Developed a comprehensive IT policies and procedures manual and strategic plan
- Completed technology initiatives including replacement of the City-wide telephone and voicemail system, replacement of the City's data network infrastructure (virtual server environment) and backup solution, implementation of a comprehensive data recovery system utilizing cloud architecture, supported implementation of a new Parks and Recreation software

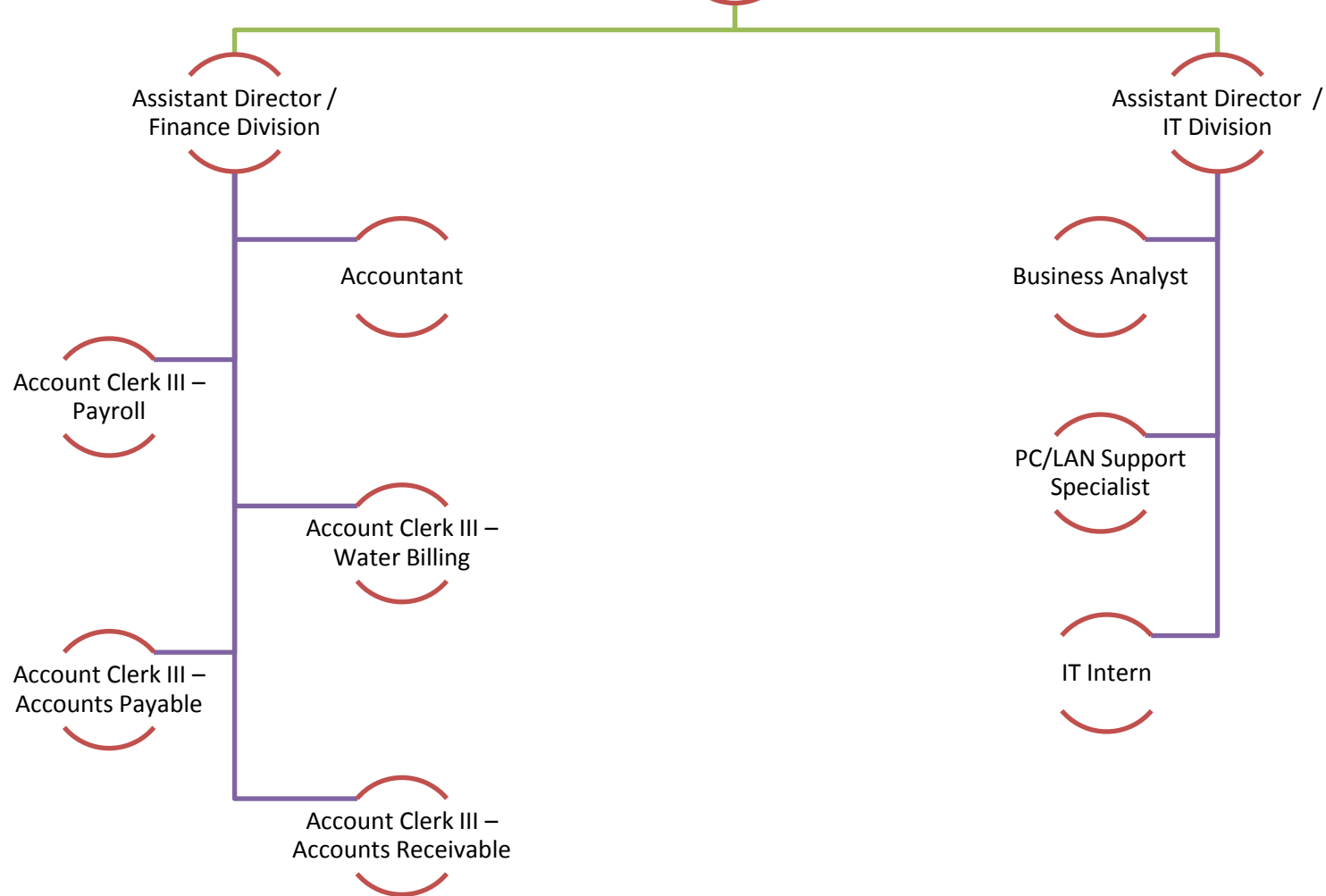
#### **FY2017 Initiatives and Programs**

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- Implement GASB Statement 68 which will necessitate significant changes to pension accounting and financial reporting
- Issue a Request for Proposals (RFP) for the City's vehicle licensing program
- Issue a Request for Proposals (RFP) for IT consulting services
- Implement modifications to the City's annual budget document and submit the City's FY17 budget to the Government Finance Officers Association (GFOA) for consideration of the Distinguished Budget Presentation Award
- Explore water rate structure modifications and present options for City Council consideration to address financing requirements of water plant improvements
- Research options regarding the City's financial system software and prepare a recommendation for City Council consideration
- Plan for and coordinate transition to a new electronic data management system, with the City's current application reaching end of support in December 2017
- Utilize OpenGov to enhance financial transparency in the City's budget document and on the City web site
- Support implementation of a maintenance/work order software system
- Implement cloud-based solutions when shown to be in the best interests of the City

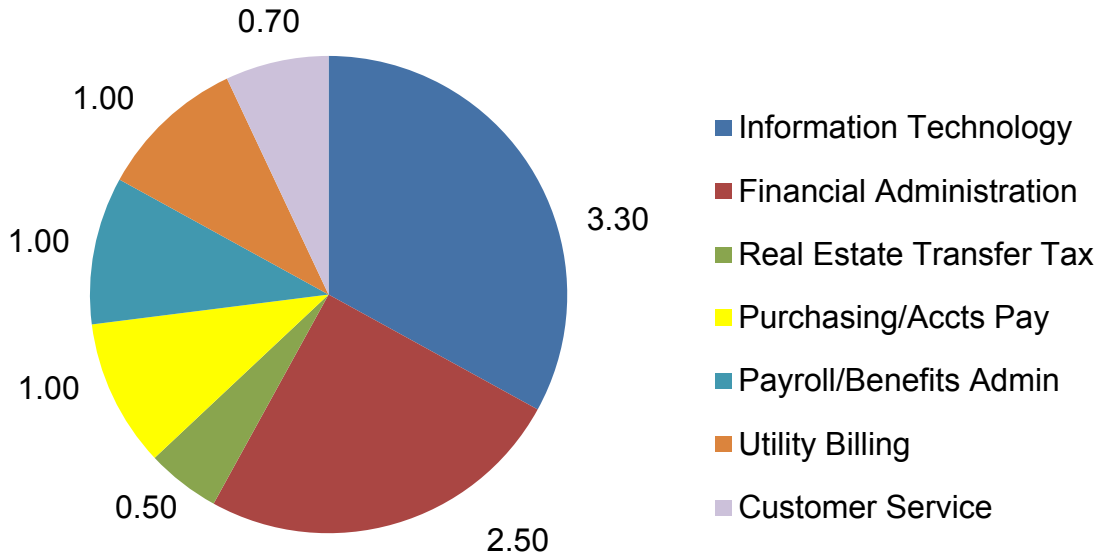
Director of  
Finance

Finance & IT  
FY 2017

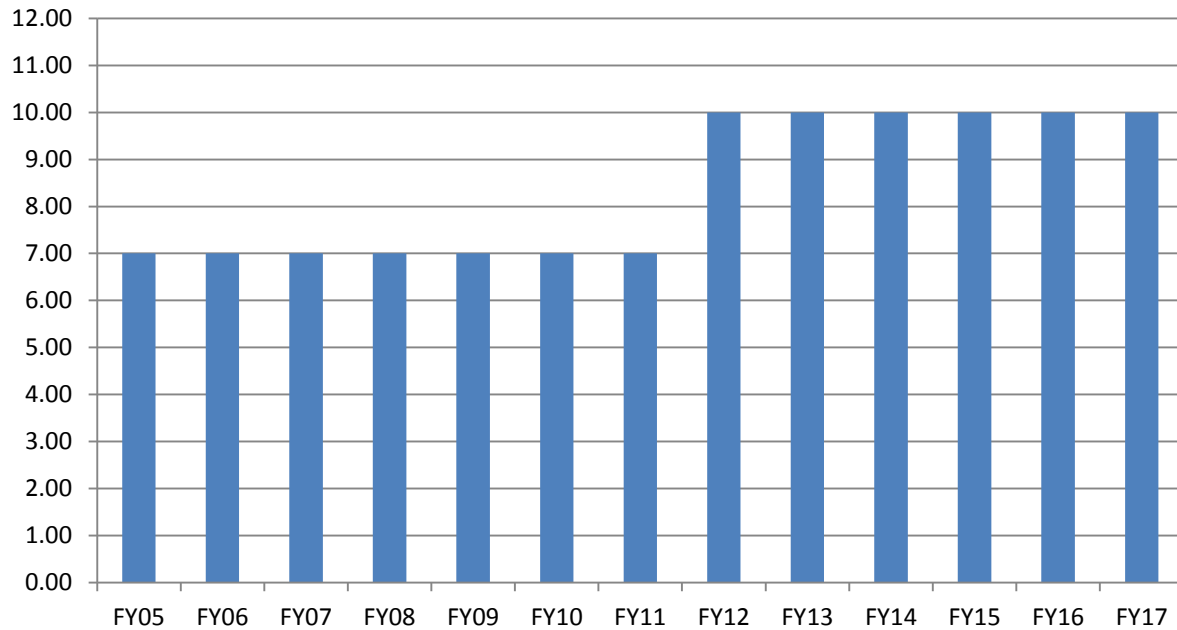


THE CITY OF LAKE FOREST  
FY2017  
FINANCE AND INFORMATION TECHNOLOGY

**Full Time Staff by Functional Areas**

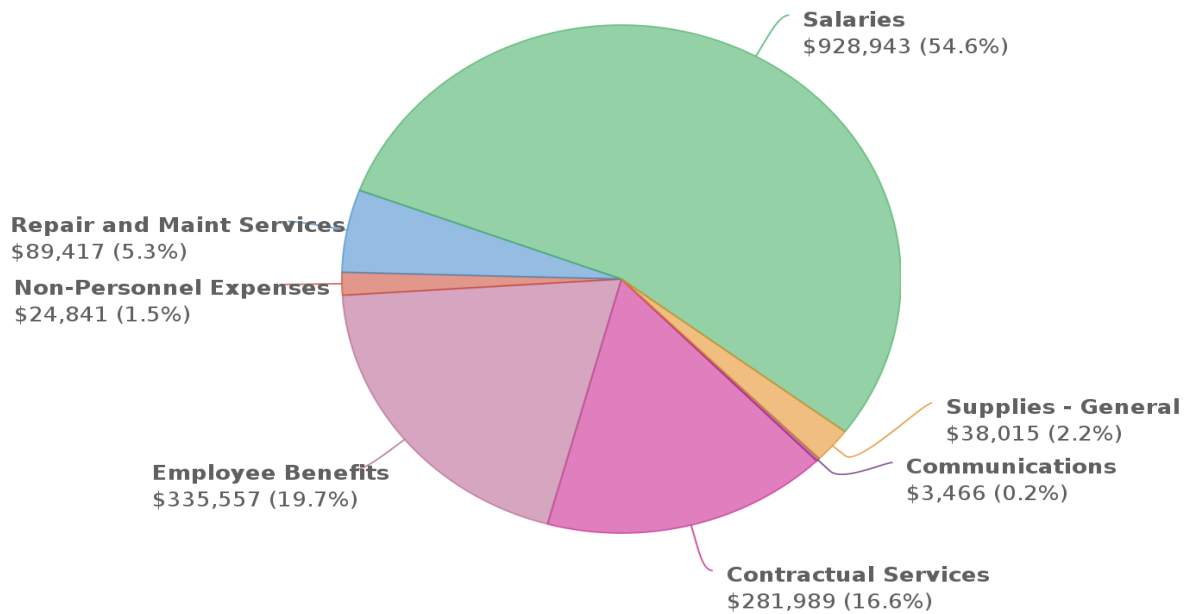


**Full-Time Personnel History**



*Note: Information Technology moved to Finance in FY2012.*

## FY17 EXPENSES



### Budget Data

FY2016 Amended	\$1,652,207
FY2017 Budget	\$1,702,228
Change from Prior Year:	\$50,021

### FINANCE AND INFORMATION TECHNOLOGY

	<u>FY2016 Amended</u>	<u>FY2017 Budget</u>	<u>Change</u>
Finance	\$827,897	\$831,522	0.44%
IT	\$595,473	\$629,645	5.74%
Finance-Water	\$228,837	\$241,061	5.34%
	<u>\$1,652,207</u>	<u>\$1,702,228</u>	3.03%

Primary change from FY2016 is an increase in software maintenance costs. Increases in Finance-Water are personnel-driven.

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

Fund- General

Department - Finance

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1314-415-10-10	Salaries	\$ 457,824	\$ 470,831	\$ 448,573	\$ 475,490
101-1314-415-10-30	Overtime	\$ 763	\$ 2,364	\$ 685	\$ 2,050
101-1314-415-10-40	Longevity	\$ 1,905	\$ 2,205	\$ 2,205	\$ 2,595
101-1314-415-20-10	Insurance Medical	\$ 79,606	\$ 90,217	\$ 76,222	\$ 85,858
101-1314-415-20-11	Insurance Dental	\$ 2,541	\$ 2,863	\$ 2,536	\$ 2,955
101-1314-415-20-12	Insurance Life	\$ 480	\$ 540	\$ 448	\$ 540
101-1314-415-20-13	Unemployment Insurance			\$ 3,000	
101-1314-415-20-20	Social Security	\$ 31,568	\$ 32,102	\$ 30,996	\$ 32,077
101-1314-415-20-30	IMRF	\$ 60,567	\$ 59,194	\$ 54,766	\$ 60,010
101-1314-415-20-40	Flexi	\$ 905	\$ 942	\$ 942	\$ 942
101-1314-415-29-01	Training and Development	\$ 901	\$ 3,700	\$ 2,700	\$ 5,700
101-1314-415-29-03	Membership Dues/Licenses	\$ 885	\$ 1,090	\$ 725	\$ 975
101-1314-415-29-04	Publications/Subscriptions	\$ 151	\$ 1,275	\$ 650	\$ 675
101-1314-415-29-10	Meetings and Exp Reimb.	\$ 709	\$ 1,000	\$ 1,060	\$ 1,100
101-1314-415-35-10	Contractual Services	\$ 94,440	\$ 101,729	\$ 99,442	\$ 101,094
101-1314-415-43-16	IT Maintenance	\$ 41,016	\$ 42,441	\$ 42,441	\$ 44,841
101-1314-415-53-11	Cell Phone	\$ 842	\$ 939	\$ 939	\$ 905
101-1314-415-60-10	Office Supplies	\$ 218	\$ 500	\$ 200	\$ 500
101-1314-415-60-13	Printing/Stationary	\$ 11,646	\$ 13,865	\$ 11,775	\$ 13,115
101-1314-415-60-20	Minor Equipment	\$ 237	\$ 100	\$ 700	\$ 100
TOTAL		\$ 787,204	\$ 827,897	\$ 781,005	\$ 831,522

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

Fund - Water

Department - Finance

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
501-1314-415-10-10	Salaries	\$ 140,023	\$ 145,636	\$ 148,186	\$ 152,675
501-1314-415-10-30	Overtime	\$ 788	\$ 3,178	\$ 109	\$ 2,050
501-1314-415-10-40	Longevity	\$ 280	\$ 315	\$ 315	\$ 575
501-1314-415-20-10	Insurance Medical	\$ 39,172	\$ 44,180	\$ 43,245	\$ 48,833
501-1314-415-20-11	Insurance Dental	\$ 1,017	\$ 1,145	\$ 1,123	\$ 1,182
501-1314-415-20-12	Insurance Life	\$ 192	\$ 216	\$ 192	\$ 216
501-1314-415-20-20	Social Security	\$ 9,771	\$ 10,418	\$ 10,705	\$ 10,718
501-1314-415-20-30	IMRF	\$ 17,020	\$ 17,884	\$ 17,685	\$ 18,406
501-1314-415-20-40	Flexi	\$ 403	\$ 396	\$ 396	\$ 396
501-1314-415-29-01	Training and Development	\$ 280	\$ 3,001	\$ 1,000	\$ 3,001
501-1314-415-35-10	Contractual Services	\$ 7	\$ 500	\$ 100	\$ 500
501-1314-415-43-16	IT Maintenance	\$ 1,824	\$ 1,838	\$ 1,838	\$ 2,384
501-1314-415-53-11	Cell phone	\$ 122	\$ 130	\$ 130	\$ 125
TOTAL		\$ 210,899	\$ 228,837	\$ 225,024	\$ 241,061



# THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Finance- Information Technology

Account Number	Description	FY 2015 Actuals	FY 2016 Budget	FY 2016 Est. Actual	FY 2017 Budget
101-1315-415-10-10	Salaries	\$ 241,933	\$ 269,180	\$ 270,576	\$ 277,022
101-1315-415-1020	Temporary Salaries	\$ 10,247	\$ 13,860	\$ 11,213	\$ 13,860
101-1315-415-10-30	Overtime	\$ 252	\$ 1,025	\$ 708	\$ 1,051
101-1315-415-10-40	Longevity	\$ 1,325	\$ 1,485	\$ 1,485	\$ 1,575
101-1315-415-20-10	Insurance Medical	\$ 5,342	\$ 10,716	\$ 7,763	\$ 11,722
101-1315-415-20-11	Insurance Dental	\$ 386	\$ 573	\$ 561	\$ 591
101-1315-415-20-12	Insurance Life	\$ 272	\$ 324	\$ 288	\$ 324
101-1315-415-20-20	Social Security	\$ 19,229	\$ 21,524	\$ 21,494	\$ 22,222
101-1315-415-20-30	IMRF	\$ 34,278	\$ 36,905	\$ 34,322	\$ 38,115
101-1315-415-20-40	Flexi	\$ 352	\$ 450	\$ 450	\$ 450
101-1315-415-21-18	IT Maintenance Contra	\$ (326,796)	\$ (326,791)	\$ (326,791)	\$ (347,959)
101-1315-415-29-01	Training and Development	\$ 3,415	\$ 9,900	\$ 6,600	\$ 10,500
101-1315-415-29-03	Membership Dues/Licenses	\$ 445	\$ 375	\$ 200	\$ 350
101-1315-415-29-04	Publications/Subscriptions	\$ 47	\$ 375	\$ 200	\$ 350
101-1315-415-29-10	Meetings and Exp Reimb.	\$ 626	\$ 2,220	\$ 2,200	\$ 2,190
101-1315-415-35-10	Contractual Services	\$ 143,713	\$ 177,281	\$ 149,987	\$ 180,395
101-1315-415-43-10	Maintenance of Equipment	\$ 4,430	\$ 7,000	\$ 6,000	\$ 7,000
101-1315-415-43-37	Maintenance - Software	\$ 281,131	\$ 342,600	\$ 346,809	\$ 383,151
101-1315-415-53-11	Cell Phone	\$ 2,228	\$ 1,771	\$ 1,771	\$ 2,436
101-1315-415-60-10	Office Supplies	\$ 242	\$ 500	\$ 300	\$ 300
101-1315-415-60-11	Computer Supplies	\$ 22,025	\$ 24,200	\$ 22,000	\$ 24,000
TOTAL		\$ 445,122	\$ 595,473	\$ 558,136	\$ 629,645

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- General**

**Department - Non-Departmental**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-2501-499-10-20	Temp Salaries	\$ 3,011	\$ -	\$ 3,000	\$ 3,620
101-2501-499-33-10	Legal	\$ 333,193	\$ 500,000	\$ 390,747	\$ 450,000
101-2501-499-33-15	Contractual Services - Audit	\$ 21,587	\$ 21,820	\$ 23,070	\$ 24,000
101-2501-499-35-10	Contractual Services	\$ 4,881	\$ 9,500	\$ 14,500	\$ 11,200
101-2501-499-35-17	Credit Card Charges	\$ 23,440	\$ 28,000	\$ 26,000	\$ 28,000
101-2501-499-35-22	Union Pacific	\$ 2,195	\$ 2,700	\$ 2,700	\$ 2,700
101-2501-499-35-32	Actuarial	\$ 4,800	\$ 5,000	\$ 6,800	\$ 8,000
101-2501-499-35-33	Fire/Police Pension Report Fee	\$ 7,463	\$ 7,100	\$ 7,600	\$ 7,800
101-2501-499-35-34	Police Pension Report Fee	\$ 6,330	\$ 7,100	\$ 7,100	\$ 7,100
101-2501-499-35-46	GIS Services	\$ 263,294	\$ 248,067	\$ 248,067	\$ 262,053
101-2501-499-41-15	Sewer	\$ 2,159	\$ 4,200	\$ 2,600	\$ 4,200
101-2501-499-43-16	IT Maintenance	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
101-2501-499-43-20	Maintenance of Equipment	\$ 21,927	\$ 24,000	\$ 25,500	\$ 26,000
101-2501-499-43-38	Telephone Maint	\$ 16,236	\$ 19,483	\$ 8,118	\$ 8,860
101-2501-499-44-20	Office Equipment Rental	\$ -	\$ 1,000	\$ -	\$ 1,000
101-2501-499-52-30	IRMA Insurance	\$ 1,012,788	\$ 1,012,788	\$ 1,012,788	\$ 1,012,788
101-2501-499-53-10	Telephone	\$ 43,538	\$ 62,125	\$ 53,384	\$ 42,000
101-2501-499-53-11	Internet Line	\$ 4,930	\$ 4,850	\$ 5,288	\$ 5,400
101-2501-499-60-10	Office Supplies	\$ 13,403	\$ 20,000	\$ 15,000	\$ 20,000
101-2501-499-60-12	Postage	\$ 14,220	\$ 26,000	\$ 25,000	\$ 26,000
101-2501-499-60-13	Printing/Stationary	\$ 7,008	\$ 7,500	\$ 6,500	\$ 7,000
101-2501-499-60-25	Postage - Police and Fire	\$ 6,481	\$ 7,000	\$ 6,600	\$ 7,000
101-2501-499-62-13	Electricity	\$ 55,911	\$ 60,000	\$ 55,691	\$ 60,000

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- General**

**Department - Non-Departmental**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-2501-499-62-14	Gas	\$ 59,147	\$ 62,300	\$ 55,562	\$ 62,300
101-2501-499-63-12	Fountain Supplies	\$ 9,359	\$ 12,000	\$ 10,000	\$ 12,000
101-2501-499-63-13	Vending	\$ 7,777	\$ 9,300	\$ 8,400	\$ 9,000
101-2501-499-67-01	Pond - 800 North Field Dr	\$ 5,000			
101-2501-499-76-02	Train Station Parking Lot	\$ -	\$ 1,132,420	\$ 1,133,145	\$ 173,360
101-2501-499-84-04	BMW Event	\$ -	\$ 100,000	\$ 100,000	\$ -
101-2501-499-84-05	Strategic Planning	\$ 3,659	\$ 5,000	\$ 5,000	\$ 10,000
101-2501-499-84-50	Discretionary (placeholder)	\$ -	\$ 21,474		\$ -
101-2501-499-84-91	Property Taxes	\$ 30,709	\$ 32,000	\$ 34,239	\$ 35,000
101-2501-499-84-95	Contingency	\$ 54,262	\$ 169,522	\$ 169,522	\$ 258,000
101-2501-499-84-97	Salary Increases	\$ -	\$ 17,355		\$ 122,302
101-2501-499-84-99	Salary Reserve - Merit	\$ -	\$ 41,367	\$ 5,000	\$ 78,713
101-2501-499-95-03	Interfund Transfer	\$ 52			
101-2501-499-95-06	Transfer Senior Fund	\$ 239,239	\$ 260,218	\$ 166,989	\$ 248,111
101-2501-499-95-07	Transfer Parks and Recreation Fund	\$ 285,000	\$ 379,021	\$ 379,021	\$ 359,998
101-2501-499-95-08	Sales Tax Local 1/2%	\$ 655,467	\$ 681,723	\$ 613,551	\$ 628,890
101-2501-499-95-09	Capital Improvements	\$ 750,000	\$ 475,000	\$ 1,330,012	\$ -
TOTAL		\$ 3,968,466	\$ 5,491,933	\$ 5,971,494	\$ 4,037,395

# THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- Water

Department - Non-Departmental

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
501-2501-499-20-90	Sick Yr End Audit Adj	\$ 3,329	\$ -	\$ -	\$ -
501-2501-499-20-91	Vac Yr End Audit Adj	\$ 13,604	\$ -	\$ -	\$ -
501-2501-499-33-10	Legal	\$ 3,929	\$ 2,000	\$ 4,000	\$ 2,000
501-2501-499-33-15	Contractual Services - Audit	\$ 8,320	\$ 8,430	\$ 8,430	\$ 8,800
501-2501-499-35-10	Contractual Services	\$ 12,056	\$ 17,500	\$ 13,000	\$ 17,500
501-2501-499-35-17	Credit Card Charges	\$ 999	\$ 49,500	\$ 6,000	\$ 49,500
501-2501-499-52-30	IRMA Insurance	\$ 82,140	\$ 82,138	\$ 82,138	\$ 82,138
501-2501-499-53-10	Telephone	\$ 19,262	\$ 21,000	\$ 19,857	\$ 21,000
501-2501-499-60-12	Postage	\$ 15,198	\$ 18,000	\$ 15,000	\$ 18,000
501-2501-499-81-01	Depreciation Expense	\$ 2,611,073			
501-2501-499-84-01	Direct Debit Discount	\$ 3,317	\$ -	\$ -	\$ -
501-2501-499-84-48	Administrative Services	\$ 390,516	\$ 390,727	\$ 390,727	\$ 404,403
501-2501-499-84-82	ERI Repayment	\$ -	\$ 166,821	\$ 166,821	\$ 166,820
501-2501-499-84-95	Contingency	\$ -	\$ 25,000	\$ 10,000	\$ 25,000
501-2501-499-95-11	Transfer - W/S CIP Fund	\$ 2,020,000	\$ 1,664,000	\$ 1,664,000	\$ 1,400,000
501-6076-499-80-20	Revenue Bond Interest	\$ 384,063	\$ 412,081	\$ 412,081	\$ 376,830
501-6076-499-83-35	Revenue Bond Principal	\$ -	\$ 1,795,000	\$ 1,795,000	\$ 1,822,000
501-6076-499-84-40	Debt Issuance Expense	\$ 150,273			
501-6076-499-84-41	Paying Agent/Bonds	\$ -	\$ 2,999	\$ 2,999	\$ 2,999
TOTAL		\$ 5,718,079	\$ 4,655,196	\$ 4,590,053	\$ 4,396,990

## Human Resources Department



### Introduction

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#### Mission Statement

The Human Resources Department provides support to City of Lake Forest employees and management, provides the systems and processes they need to fulfill their roles, provides training in the same, and acts as the City's internal professional consultant on personnel-related issues.

#### Vision Statement

The Human Resources Department is proactive in seeking innovations to contain costs yet still provide a competitive benefit package and in creating a work environment that:

- is flexible to help employees successfully fulfill their personal and work commitments and embraces the differences between generations, cultures, races and sexes;
- attracts outstanding applicants for positions and retains employees who continually strive to find better ways to serve the residents;
- utilizes a combination of training and mentoring to build future leaders.

### FY2016 Highlights

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- Redesigned benefits open enrollment process, including online flexible spending account enrollment
- Worked with Employee Benefit Committee on innovative ways to approach health care; implemented Teledoc, a call-in physician program
- Established a promotional list for Fire Lieutenant
- Established entry-level hiring lists for Police and Fire
- In conjunction with Finance, implemented the next phase to comply with the Affordable Care Act requirements including mandatory reporting
- Provided various training opportunities including a specially designed project management class through Lake Forest Graduate School of Management
- Continued working on 50 Strong leadership training and the IPELRA training committee
- Continued training of the Human Resources Administrative Assistant
- Renegotiation of Public Works and Fire collective bargaining agreements and Police wage reopener

### FY2017 Initiatives and Programs

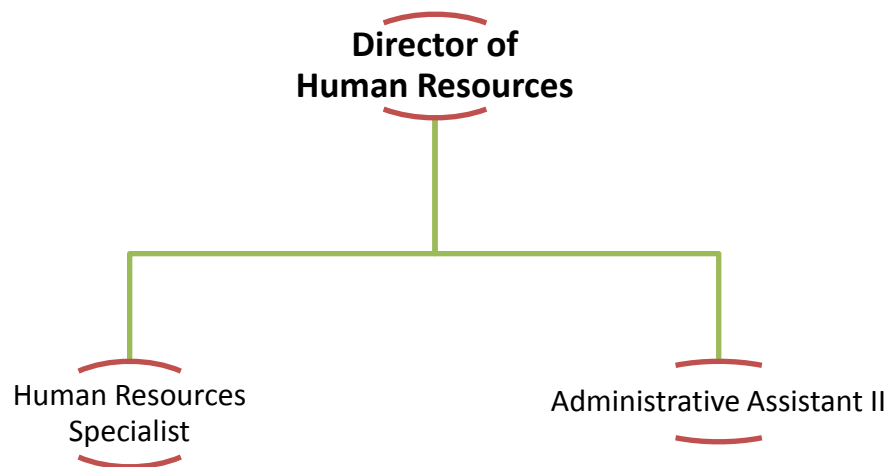
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- Transition to a new HR staff following the May retirement of the Human Resources Specialist after 44½ years of service

- Work with Employee Benefit Committee to further explore creative ideas and establish a wellness program
- Implement a revised 360 evaluation process
- Work with various departments on succession plans
- Continue to provide various training opportunities
- Continued working on the IPELRA training committee and coordinating their Supervisor Training Program
- Continue to monitor laws and legal requirements

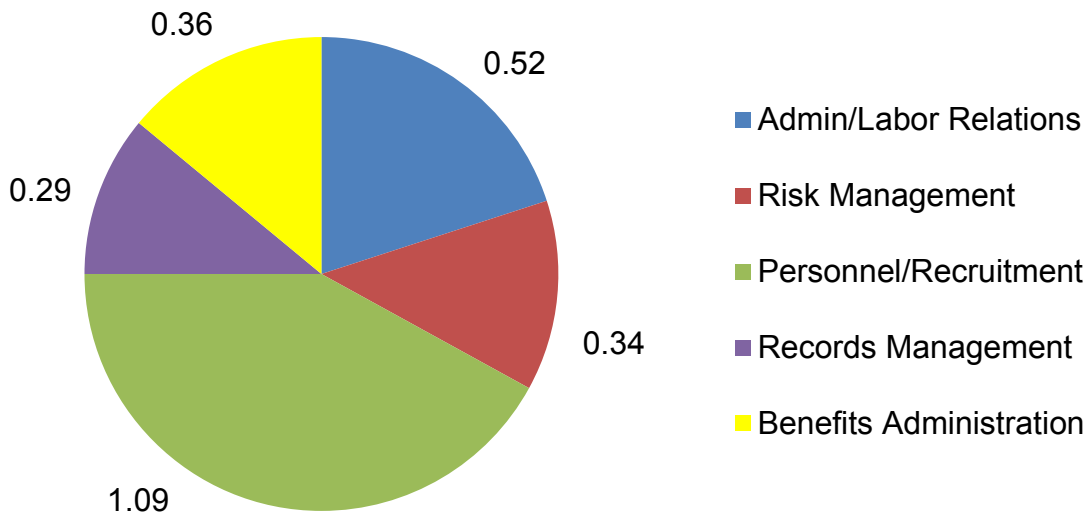
#### Human Resources Organizational Chart

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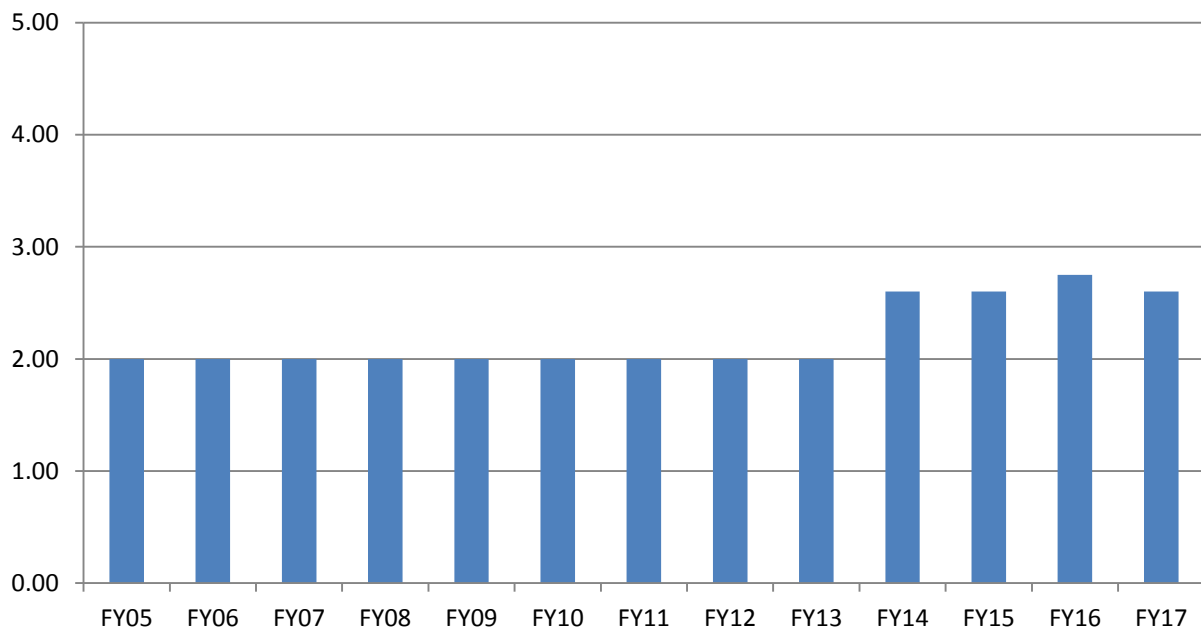


THE CITY OF LAKE FOREST  
FY2017  
HUMAN RESOURCES

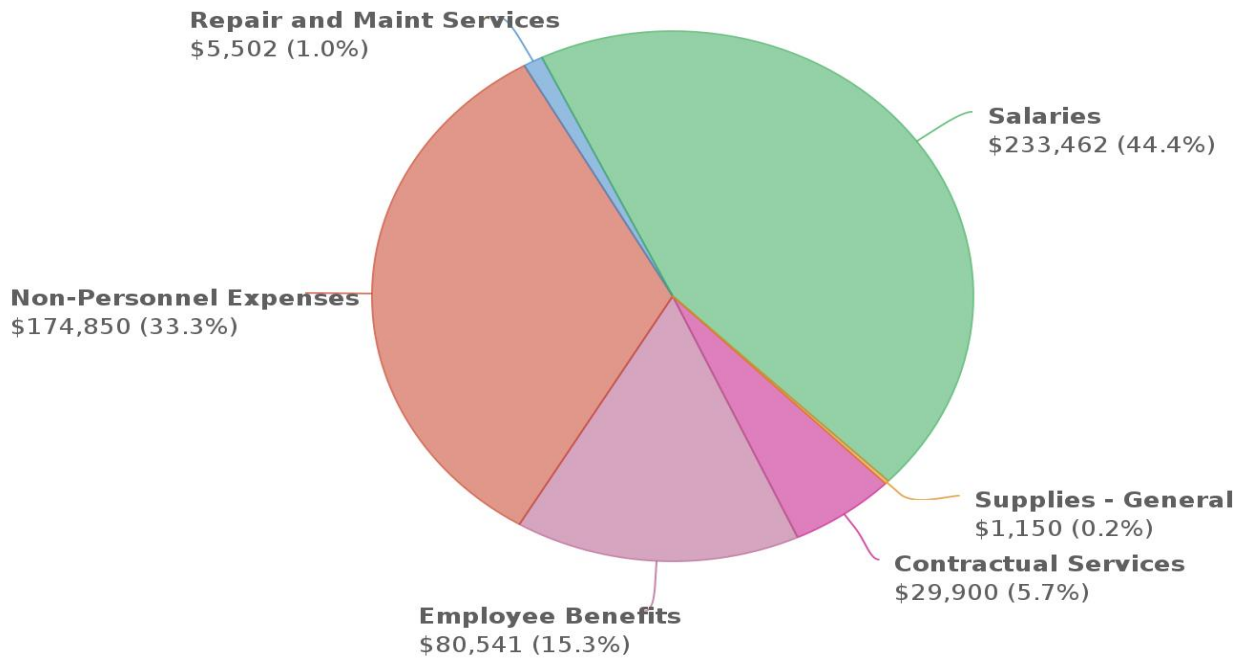
**Full Time Staff by Functional Areas**



**Full-Time Personnel History**



## FY17 EXPENSES



### Budget Data

FY2016 Amended	\$530,574
FY2017 Budget	\$525,405
Change from Prior Year:	-\$5,169

<u>HUMAN RESOURCES</u>	<u>FY2016 Amended</u>	<u>FY2017 Budget</u>	<u>Change</u>
HR Admin	\$485,614	\$480,445	-1.06%
Fire & Police Comm	\$44,960	\$44,960	0.00%
	<u>\$530,574</u>	<u>\$525,405</u>	-0.97%

Decrease attributable to personnel costs.



# THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Human Resources

Account Number	Description	FY 2015 Actuals	FY 2016 Budget	FY 2016 Est. Actual	FY 2017 Budget
101-1701-415-10-10	Salaries	\$ 228,588	\$ 244,673	\$ 247,063	\$ 230,912
101-1701-415-10-40	Longevity	\$ 4,440	\$ 4,940	\$ 4,940	\$ 2,550
101-1701-415-20-10	Insurance Medical	\$ 35,095	\$ 39,937	\$ 38,766	\$ 34,947
101-1701-415-20-11	Insurance Dental	\$ 1,017	\$ 1,145	\$ 1,123	\$ 946
101-1701-415-20-12	Insurance Life	\$ 288	\$ 281	\$ 268	\$ 281
101-1701-415-20-20	Social Security	\$ 16,293	\$ 16,987	\$ 18,165	\$ 15,464
101-1701-415-20-30	IMRF	\$ 30,420	\$ 30,615	\$ 29,832	\$ 28,388
101-1701-415-20-40	Flexi Benefits	\$ 755	\$ 396	\$ 396	\$ 515
101-1701-415-29-01	Training and Development	\$ 1,035	\$ 1,600	\$ 1,600	\$ 2,725
101-1701-415-29-02	Employee Tuition	\$ 8,084	\$ 15,549	\$ 15,549	\$ 35,000
101-1701-415-29-03	Membership Dues	\$ 2,077	\$ 2,094	\$ 1,645	\$ 1,645
101-1701-415-29-04	Publications	\$ 3,994	\$ 4,100	\$ 4,154	\$ 4,315
101-1701-415-29-10	Meetings and Exp Reimb.	\$ 954	\$ 2,000	\$ 2,000	\$ 3,100
101-1701-415-29-12	Personnel Recruitment	\$ 45,240	\$ 32,446	\$ 32,446	\$ 30,405
101-1701-415-29-14	City Training	\$ 21,272	\$ 47,600	\$ 47,600	\$ 47,600
101-1701-415-29-51	Employee Activities	\$ 19,746	\$ 25,000	\$ 19,940	\$ 25,000
101-1701-415-35-10	Contractual Services	\$ 8,353	\$ 10,000	\$ 10,000	\$ 10,000
101-1701-415-43-16	IT Maintenance	\$ 4,116	\$ 5,151	\$ 5,151	\$ 5,502
101-1701-415-60-10	Office Supplies	\$ 603	\$ 1,000	\$ 500	\$ 750
101-1701-415-60-11	Computer Supplies				\$ 400
101-1701-415-60-13	Printing	\$ 99	\$ 100	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 432,469</b>	<b>\$ 485,614</b>	<b>\$ 481,138</b>	<b>\$ 480,445</b>

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

Fund- General

Department - Human Resources-Fire & Police Commission

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1703-415-29-10	Meetings and Exp. Reimb.	\$ 428	\$ 350	\$ 800	\$ 550
	Misc	\$ 428	\$ 350	\$ 800	\$ 550
101-1703-415-29-12	Personnel Recruitment	\$ 34,528	\$ 22,610	\$ 21,650	\$ 24,510
101-1703-415-35-10	Contractual Services	\$ 1,075	\$ 22,000	\$ 19,722	\$ 19,900
TOTAL		\$ 36,031	\$ 44,960	\$ 42,172	\$ 44,960

## Community Development Department



*The Deer Path Inn – Renovated and Open for Business*



*Oak Knoll Subdivision – Infrastructure Complete*

### Introduction

#### Mission Statement

The Community Development Department's mission is to work together with residents, businesses, local institutions, elected officials, Boards and Commissions and City staff from various departments to provide an exceptionally safe and aesthetically pleasing community and to continue the traditions of careful planning and preservation that have served Lake Forest well. To accomplish this, the Department strives to work within the City's governmental system to manage growth and change of the built and natural environment, provide excellent communications regarding processes and regulations, and to work as an ally to the Department's customers to assist them in efficiently moving through the review and approval processes to a successful completion of their project.

#### Vision Statement

Twenty years from now, our vision is that as members of the Community Development Department, we will have done our part to assure that Lake Forest will still be a unique community with a distinctive character, strong property values and a quality of life that is unparalleled among other communities of similar size.

### FY2016 Highlights

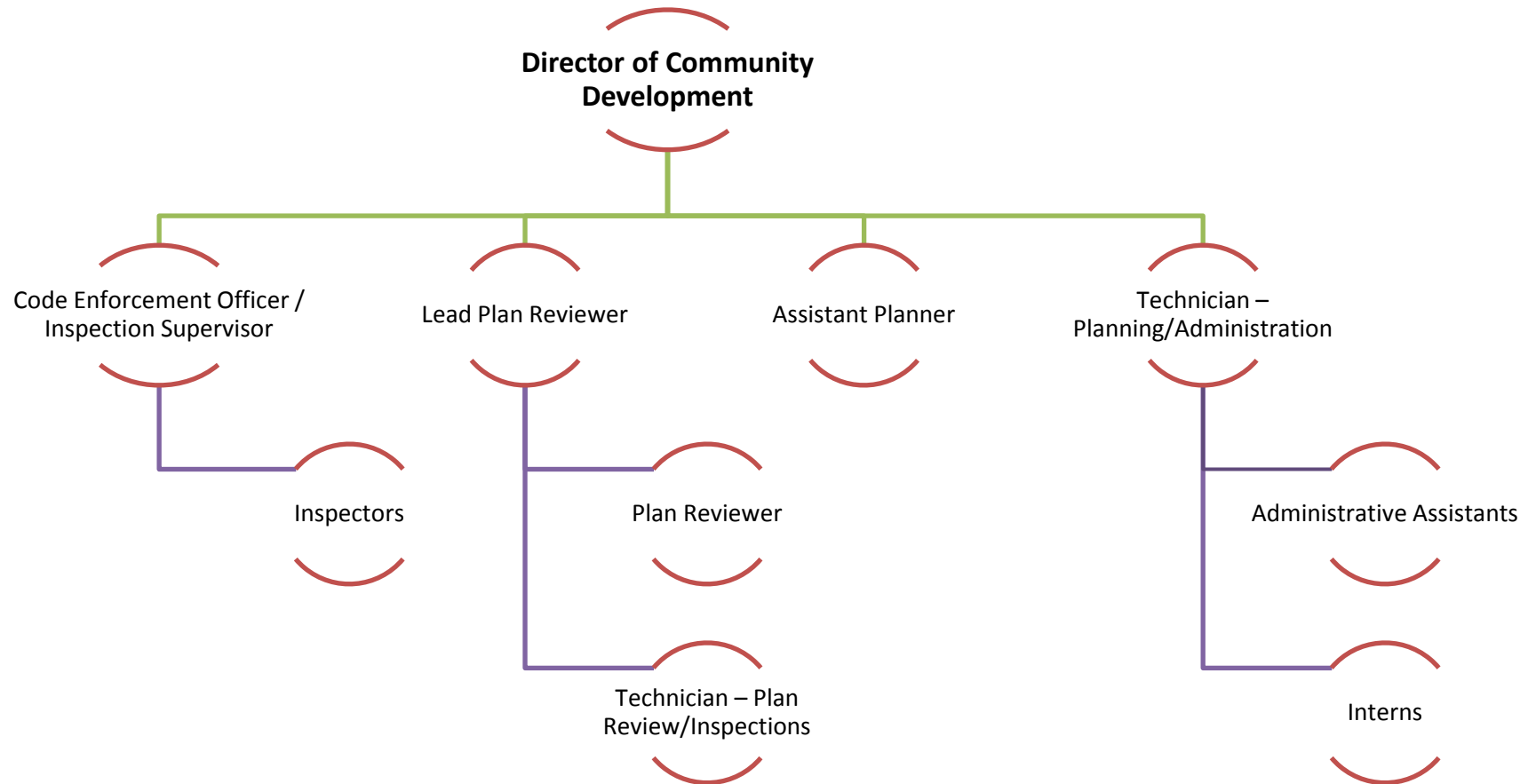
- The new Northwestern Lake Forest Hospital is taking shape. The shell of the building is nearly complete and build out of the interior is proceeding. City staff continues to work closely with the hospital team to efficiently manage plan reviews and inspections for this significant and complex project
- The renovated Deer Path Inn reopened meeting an aggressive timeline
- Significant renovations were completed at Gorton Community Center including completion of the John and Nancy Hughes Theater
- The Plan Commission and Building Review Board public review processes for the redevelopment of the City's former Municipal Services site at Laurel and Western Avenues were completed. Recommendations in support of the redevelopment plan were forwarded to the City Council
- Demolition of the buildings and soil remediation at the former Municipal Services site was completed

- Restoration and upgrades at Market Square have continued safe guarding this important community landmark for the next 100 years
- Lake Forest Place started construction on the final phase of independent living cottages adding to the number of units available for seniors in the community
- The buildout for the BMW Tournament; including viewing stands, hospitality venues, temporary electricity and restrooms, was completed and inspected for health and life safety compliance on time, despite some weather setbacks
- Building permit revenues surpassed projections as a result of strong development and redevelopment activity in all sectors, office, institutional, retail and residential

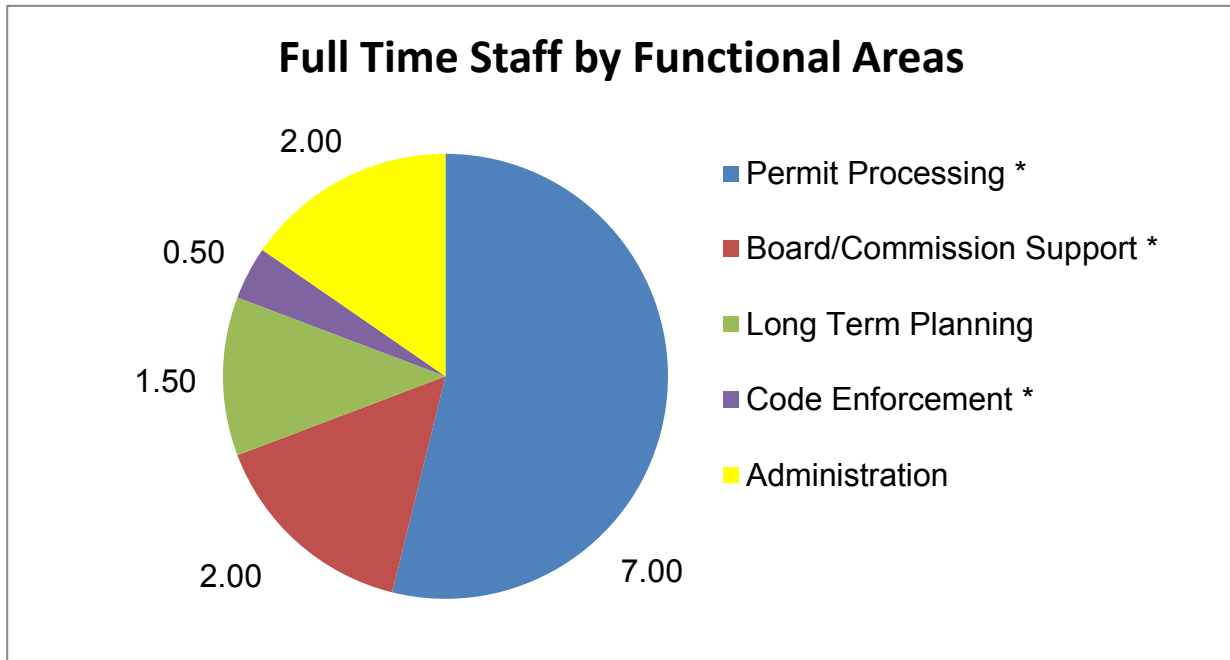
#### **FY2017 Initiatives and Programs**

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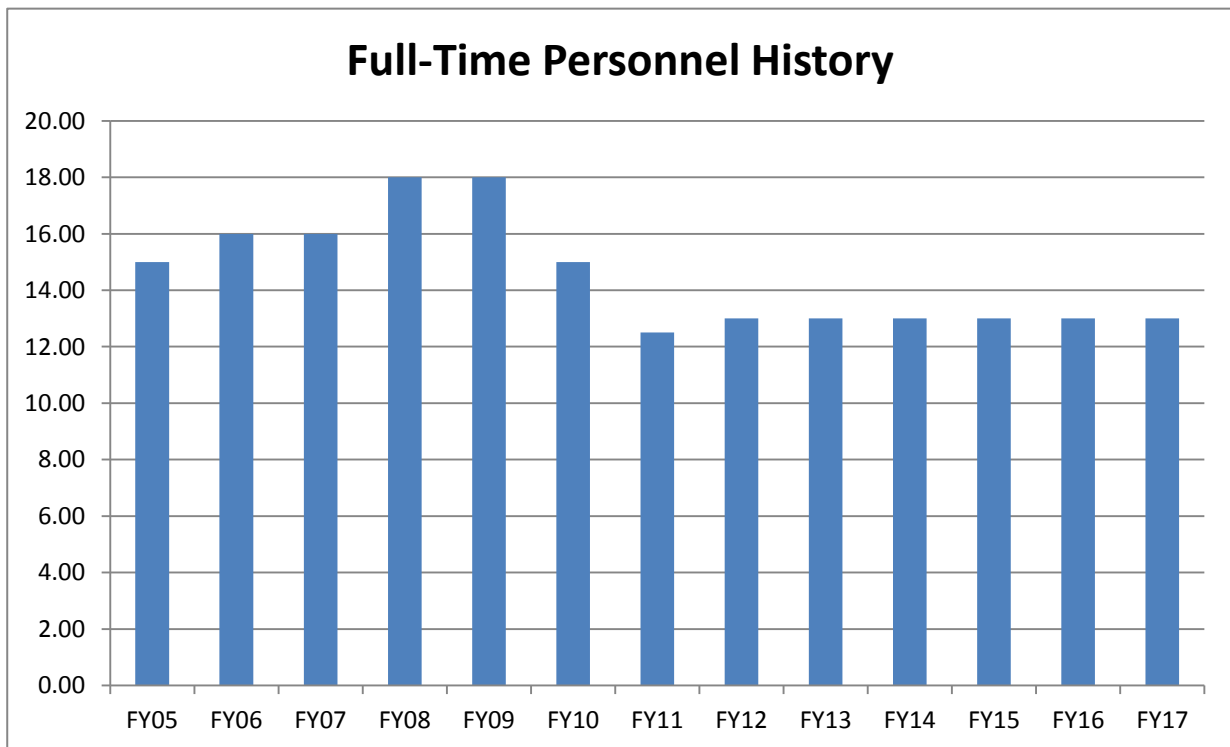
- Continue efforts to support the redevelopment of the Laurel and Western Avenues site with ground breaking and the completion of substantial construction anticipated before the end of the fiscal year
- Support new and existing businesses by offering pre-application meetings, efficient plan review and permit issuance and on site consultation during build outs to review and resolve unanticipated situations
- Guide and assist the Lake Forest/Lake Bluff Historical Society through the approval processes in order to achieve the timely relocation to the recently acquired site
- Develop and implement a master plan to direct the redevelopment of the Cultural Corridor
- Continue to review and update Codes related to development activity with the goal of clarifying requirements and streamlining processes



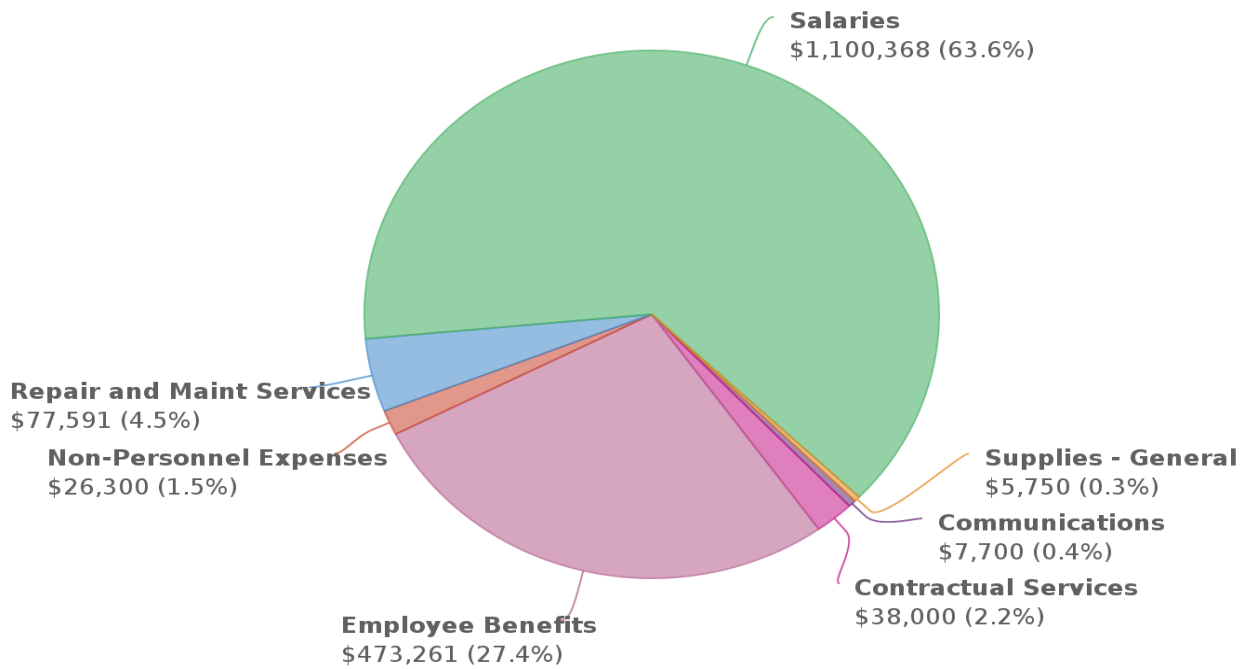
THE CITY OF LAKE FOREST  
FY2017  
COMMUNITY DEVELOPMENT



\* Direct Customer Service Activities



## FY17 EXPENSES



### Budget Data

FY2016 Amended	\$1,674,791
FY2017 Budget	\$1,728,970
Change from Prior Year:	\$54,179

<u>COMMUNITY DEVELOPMENT</u>	<u>FY2016 Amended</u>	<u>FY2017 Budget</u>	<u>Change</u>
Community Development	\$1,674,791	\$1,728,970	3.23%
	\$1,674,791	\$1,728,970	3.23%

The increase over the prior fiscal year is primarily driven by personnel costs.

**THE CITY OF LAKE FOREST**

**Fiscal Year: 2017**

**Fund- General**

**Department - Community Development**

		<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>101-3401-414-10-10</b>	Salaries	\$ 973,337	\$ 1,048,155	\$1,046,640	\$ 1,073,040
<b>101-3401-414-10-20</b>	Temporary Salaries	\$ 9,610	\$ 16,550	\$ 2,706	\$ 16,550
<b>101-3401-414-10-30</b>	Overtime	\$ 1,234	\$ 2,246	\$ 11,920	\$ 2,302
<b>101-3401-414-10-40</b>	Longevity	\$ 6,369	\$ 6,980	\$ 6,980	\$ 8,476
<b>101-3401-414-20-10</b>	Insurance Medical	\$ 194,081	\$ 231,758	\$ 220,736	\$ 249,229
<b>101-3401-414-20-11</b>	Insurance Dental	\$ 5,555	\$ 6,729	\$ 6,593	\$ 6,944
<b>101-3401-414-20-12</b>	Insurance Life	\$ 1,152	\$ 1,377	\$ 1,224	\$ 1,377
<b>101-3401-414-20-20</b>	Social Security	\$ 70,627	\$ 76,826	\$ 74,658	\$ 78,115
<b>101-3401-414-20-30</b>	IMRF	\$ 129,641	\$ 132,072	\$ 129,157	\$ 135,263
<b>101-3401-414-20-40</b>	Flexi Benefits	\$ 2,047	\$ 2,333	\$ 2,333	\$ 2,333
<b>101-3401-414-29-01</b>	Training and Education	\$ 5,084	\$ 10,000	\$ 10,000	\$ 11,828
<b>101-3401-414-29-03</b>	Membership Dues	\$ 1,128	\$ 1,500	\$ 1,400	\$ 1,500
<b>101-3401-414-29-04</b>	Publications	\$ 563	\$ 1,500	\$ 1,600	\$ 2,972
<b>101-3401-414-29-10</b>	Meetings and Exp. Reimb.	\$ 9,150	\$ 10,000	\$ 10,000	\$ 10,000
<b>101-3401-414-35-10</b>	Contractual Services	\$ 8,875	\$ 20,000	\$ 20,000	\$ 20,000
<b>101-3401-414-35-31</b>	Elevator Inspection	\$ 2,568	\$ 18,727	\$ 16,000	\$ 16,000
<b>101-3401-414-35-32</b>	Recording Fees	\$ 2,414	\$ 2,000	\$ 2,000	\$ 2,000



**THE CITY OF LAKE FOREST**

**Fiscal Year: 2017**

**Fund- General**

**Department - Community Development**

		<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>101-3401-414-43-01</b>	Fleet Rental	\$ 27,339	\$ 24,653	\$ 24,653	\$ 29,649
<b>101-3401-414-43-16</b>	IT Maintenance	\$ 46,764	\$ 47,735	\$ 47,735	\$ 47,942
<b>101-3401-414-53-11</b>	Cell Phone	\$ 5,108	\$ 7,900	\$ 7,400	\$ 7,700
<b>101-3401-414-60-10</b>	Office Supplies	\$ 945	\$ 1,500	\$ 1,500	\$ 1,500
<b>101-3401-414-60-12</b>	Postage	\$ 299	\$ 250	\$ 250	\$ 250
<b>101-3401-414-60-13</b>	Printing	\$ 1,461	\$ 1,500	\$ 1,500	\$ 1,500
<b>101-3401-414-60-19</b>	Clothing	\$ 531	\$ 1,000	\$ 1,300	\$ 1,000
<b>101-3401-414-60-20</b>	Minor Equipment	\$ 3,881	\$ 1,500	\$ 1,200	\$ 1,500
	<b>TOTAL</b>	<b>\$ 1,509,763</b>	<b>\$ 1,674,791</b>	<b>\$ 1,649,485</b>	<b>\$ 1,728,970</b>

## Public Works Department



### Introduction

#### Mission Statement

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

#### Vision Statement

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

### FY2016 Highlights

- Completed water plant membrane filter analysis; selected new membrane filter vendor for 14 MGD plant
- Completed construction of the McClory Bike Path providing a connection between Woodland and Illinois
- Finalized Regency Lane SSA; constructed new sanitary sewer
- Completed the East Side Train Station parking lot re-design; constructed new lot
- Created a new commuter bus parking lot south of Deerpath/east of Western Avenue
- Prepared the Compost Center middle area for winter snow storage
- Developed agreement with local excavating contractor for a “use of land for services” agreement in exchange for various services and materials
- Installed a new roof at the Recreation Center
- Constructed new interior walls in two salt bays to allow for an additional 800 tons of salt storage
- Installed a new epoxy floor system on the concrete floors in ½ of the MS garage
- Worked in partnership with Lake Bluff to install a new sidewalk and crosswalks to eliminate pedestrian hazards on north Sheridan Road
- Provided major interior enhancements to Deerpath Golf Course’s club house and the Course’s maintenance building
- Completed major renovations to Public Safety’s entrance lobby

- Assisted with finalizing “as-builts” for Forest Park’s infrastructure
- Cleaned and rodded storm lines in southeast quadrant of the 4<sup>th</sup> Ward
- Reinstated a deer management program
- Completed B-box (water shut-off valve in right-of-ways) inventory
- Continued installing LED light bulbs in the City’s street lights
- Assisted with the preparation and provided daily assistance for the BMW golf tournament
- Commenced collection of Market Square’s refuse and recycling
- Received City Council approval to continue engineering P.E. services with GeWalt Hamilton through Fiscal Year 2019
- Completed annual capital programs to include street resurfacing, street patching, concrete street repairs, sidewalk / curb replacements, and sewer lining
- Completed the Oak Knoll / Lawrence water main project
- Secured a five-year contract for the composting operation at the City’s Compost Center
- Began offering home composting bins for sale to residents to reduce landfilled solid waste
- Began design alternative analysis and a conceptual study as well as seeking grant funding for the Telegraph Road Metra Station Pedestrian Underpass
- Partnered with IDOT for the Phase I design for the Deerpath/Rt.41 drainage and pump station project – developed a partnership with IDOT to incorporate modifications on the city-owned golf course to benefit both agencies at little or no cost to the City
- Partnered with Lake County Forest Preserve District to complete the Phase I design and successfully apply for grant funding for the Middlefork Savanna/Townline Park Bike Trail
- Provided design review and engineering assistance for the redevelopment of the Laurel Avenue property
- Provided design review and engineering assistance for:
  - Westleigh Farms Subdivision
  - Estate Lane Subdivision
  - Market Square Rehabilitation project
  - Lake Forest Hospital project
  - Whole Foods development
  - Skokie Ditch Restoration project
  - Lake Forest Academy Student Union project
  - Conway Farms Golf Course Upgrade project
  - Lake Forest Academy Science Center Project
  - Oak Knoll Subdivision
  - Thorndale Sanitary Sewer installation project
  - Fort Sheridan Army Landfill Remediation Project
  - McCormick Ravine Restoration Project
  - Waterway Fuel station/Car Wash project
  - Lake Forest Academy Master Plan
- Continued to assist in design review and development of the Cemetery Ravine Restoration Project
- Continued the Phase I design for the replacement of the Lake-Woodbine Bridge
- Completed project design, bidding and construction management for the lining of 5869 L.F. of sanitary sewer lining
- Completed project design, bidding and construction management for the installation of 2450 L.F. of new watermain for the Oak Knoll Watermain Replacement Project
- Completed project design, bidding and construction management for the resurfacing of 3.2 miles of City streets

- Completed project design, bidding and construction management for the replacement of 1094 S.Y. of deteriorated portions of concrete streets throughout the City
- Completed project design, bidding and construction management for 5368 S.Y. of asphalt street patching throughout the City
- Received recertification as a Certified Community under the FEMA Floodplain Management CRS program
- Received recertification as a Certified Community under the Lake County Watershed Development Ordinance
- Became a founding community in the newly formed Des Plaines River Watershed Working Group
- GIS updates/initiatives:
  - GIS Newsletter creation
  - Hydrant flushing collector app
  - Sidewalk inventory update
  - Pavement marking layer
  - Pothole collector app
  - CIP story-map creation
  - Public safety dispatch support
  - Zoning/Community Development update
  - Address tracking/verification update

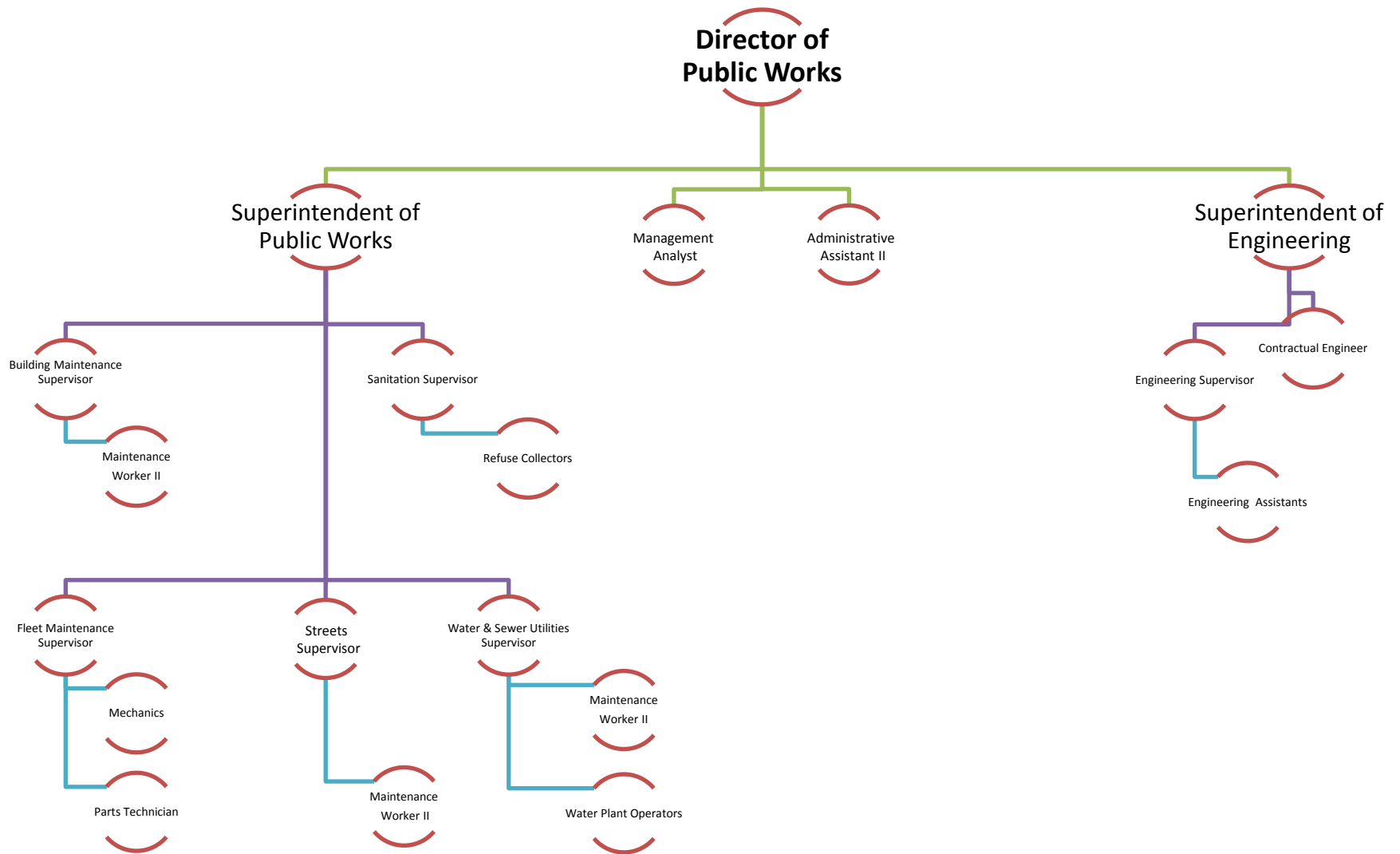
#### **FY2017 Initiatives and Programs**

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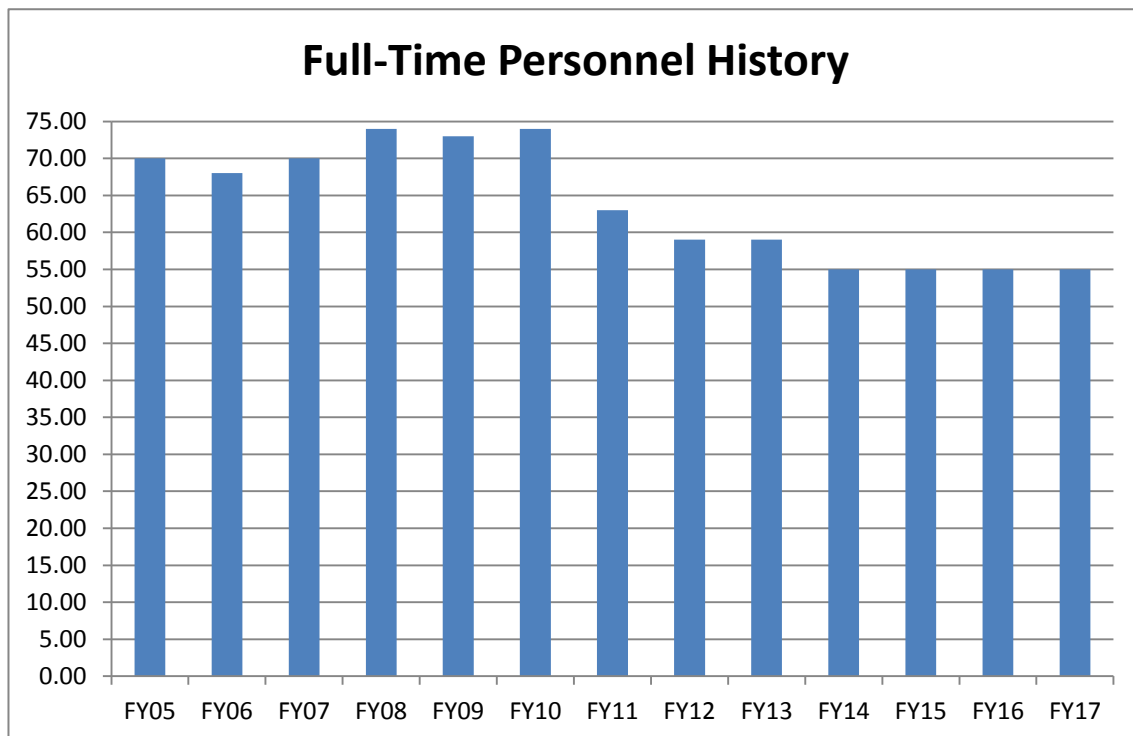
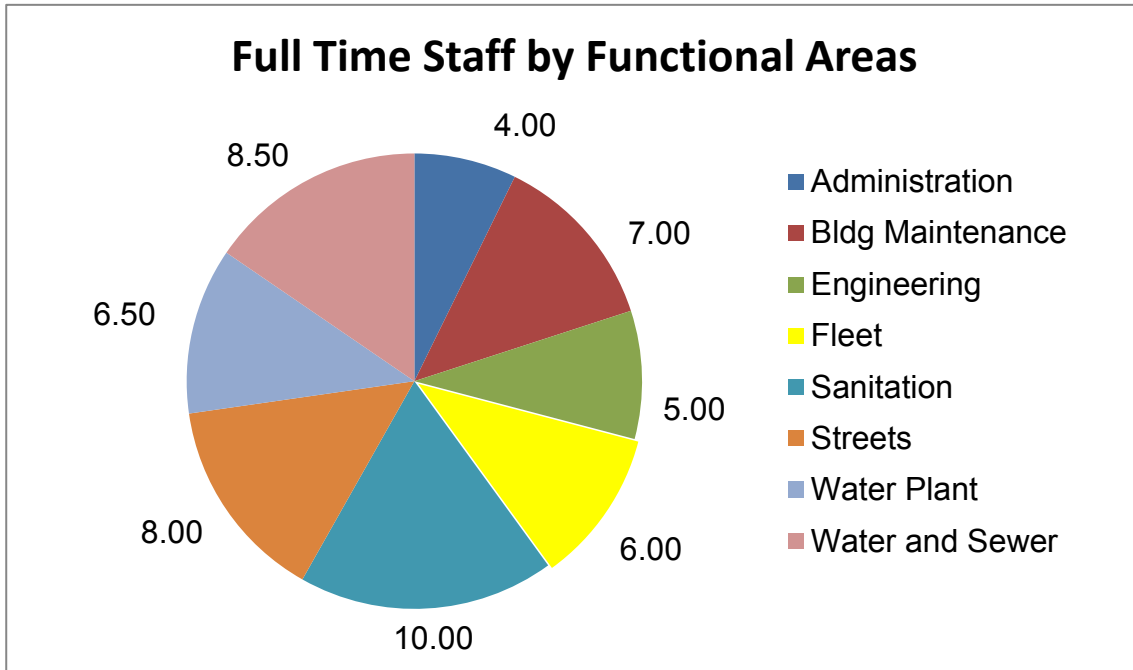
- Complete exterior tuck pointing and painting of East Side Train Station
- Depending upon available funding, construct additional restrooms and electrical / HVAC upgrades to the interior of the East Side Train Station
- Begin discussions with Winwood Drive residents on the installation of a new sanitary sewer
- Continue to provide both Engineering and Building Maintenance support for the Deerpath Golf Course Master Plan
- Complete design of the new membrane filter system at the water plant; receive bids in spring, 2017
- Complete design of Wilson Drive, West Fork, and Hackberry storm sewer; receive bids in spring, 2017
- Complete IMS pavement study; present results at the November, 2016 Budget Meeting
- Resurface City Hall's parking lot
- Continue to provide engineering support for the North Western Avenue Streetscape project
- Receive and review various concepts on a pedestrian underpass at the West Side Train Station
- Continue with street light upgrade utilizing LED technology
- Replace water main on Old Elm Road from Everett to Mt. Vernon
- Continue annual capital programs to include street resurfacing, street patching, concrete street repairs, sidewalk / curb replacements, and sewer lining
- Replace lift station pumps at the Villa Turicum lift station
- Implement new maintenance tracking software
- Modify 4-wheel haulsters before placing them into service as refuse scooters

- Complete the epoxy floor system in the MS garage
- Re-bid the janitorial services for all City buildings
- Provide options to the Public Works Committee for addressing resident lead water services
- Partner with SWALCO to offer Lake Forest residents textile and shoe recycling at the Compost Center

**Public Works  
FY 2017**

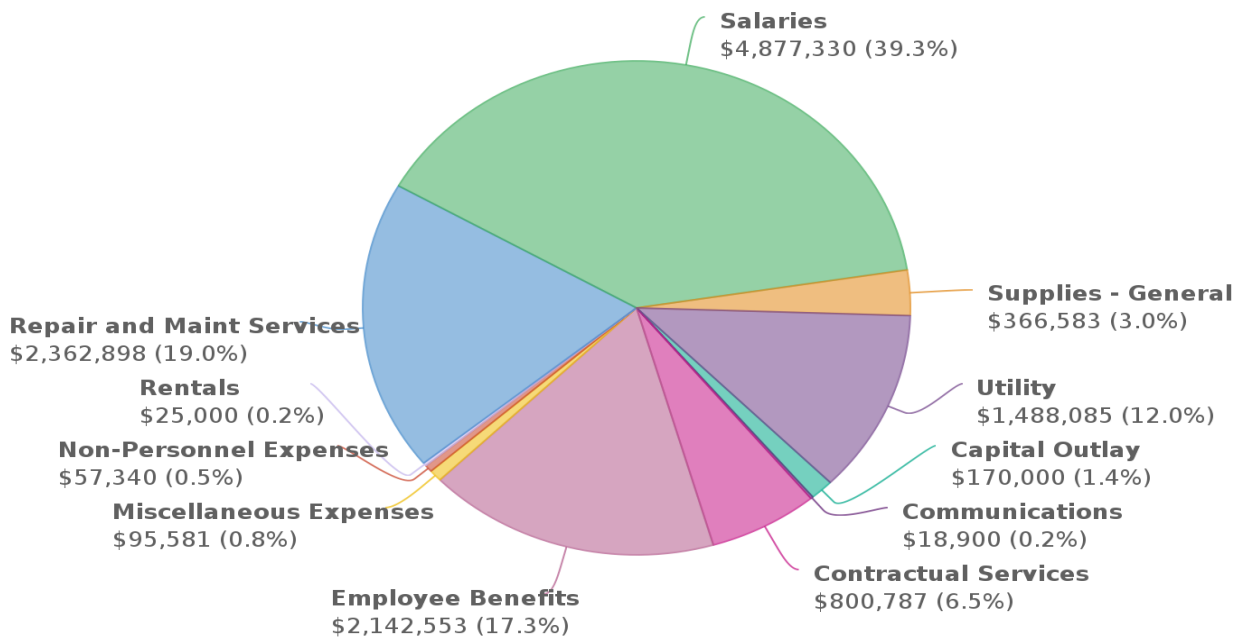


THE CITY OF LAKE FOREST  
FY2017  
PUBLIC WORKS



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

## FY17 EXPENSES



### Budget Data

FY2016 Amended	\$12,456,856
FY2017 Budget	\$12,405,057
Change from Prior Year:	-\$51,799

<u>PUBLIC WORKS</u>	<u>FY2016 Amended</u>	<u>FY2017 Budget</u>	<u>Change</u>
Building Maintenance	\$1,538,237	\$1,565,500	1.77%
Engineering	\$795,546	\$781,499	-1.77%
Administration	\$658,115	\$654,353	-0.57%
Streets	\$1,876,108	\$1,829,472	-2.49%
Sanitation	\$2,273,888	\$2,351,704	3.42%
Storm Sewers	\$170,101	\$169,134	-0.57%
Water & Sewer	\$3,187,756	\$3,078,342	-3.43%
Fleet	\$1,957,105	\$1,975,053	0.92%
	<u>\$12,456,856</u>	<u>\$12,405,057</u>	-0.42%

Sanitation increase due primarily to personnel benefit cost increases. Streets and Water Fund decreases due primarily to FY15 carryovers to the FY16 budget.



THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Public Works - Administration

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>101-5001-450-10-10</b>	Salaries	\$ 289,298	\$ 297,800	\$ 264,835	\$ 284,346
<b>10-40</b>	Longevity	\$ 2,275	\$ 2,525	\$ 1,805	\$ 2,130
<b>20-10</b>	Insurance Medical	\$ 60,154	\$ 68,303	\$ 54,117	\$ 74,345
<b>20-11</b>	Insurance Dental	\$ 1,525	\$ 1,718	\$ 1,658	\$ 1,773
<b>20-12</b>	Insurance Life	\$ 288	\$ 324	\$ 240	\$ 324
<b>20-20</b>	Social Security	\$ 19,208	\$ 19,241	\$ 17,198	\$ 17,681
<b>20-30</b>	IMRF	\$ 37,740	\$ 36,340	\$ 31,686	\$ 34,745
<b>20-40</b>	Flexi	\$ 605	\$ 546	\$ 546	\$ 546
<b>29-01</b>	Training and Development	\$ 263	\$ 7,500	\$ 5,700	\$ 5,700
<b>29-03</b>	Membership Dues	\$ 2,361	\$ 700	\$ 2,500	\$ 2,500
<b>29-10</b>	Meetings and Exp Reimb.	\$ 6,479	\$ 5,244	\$ 5,244	\$ 5,244
<b>35-10</b>	Contractual Services	\$ 15,593	\$ 14,000	\$ 33,995	\$ 14,000
<b>43-16</b>	IT Maintenance	\$ 33,768	\$ 35,543	\$ 35,543	\$ 37,187
<b>53-11</b>	Cell Phone	\$ 2,425	\$ 2,576	\$ 2,576	\$ 2,350
<b>60-20</b>	Minor Equipment	\$ 1,861	\$ 500	\$ 500	\$ 500
TOTAL		\$ 473,843	\$ 492,860	\$ 458,143	\$ 483,371

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Public Works - Building Maintenance

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>101-1522-419-10-10</b>	Salaries	\$ 474,131	\$ 508,077	\$ 508,122	\$ 527,592
<b>10-20</b>	Temporary	\$ 35,722	\$ 39,040	\$ 39,480	\$ 42,112
<b>10-30</b>	Overtime	\$ 8,491	\$ 17,061	\$ 30,087	\$ 17,488
<b>10-40</b>	Longevity	\$ 3,970	\$ 4,420	\$ 4,420	\$ 5,975
<b>20-10</b>	Insurance Medical	\$ 105,660	\$ 139,677	\$ 126,263	\$ 147,717
<b>20-11</b>	Insurance Dental	\$ 3,517	\$ 4,008	\$ 3,917	\$ 4,137
<b>20-12</b>	Insurance Life	\$ 656	\$ 756	\$ 672	\$ 756
<b>20-13</b>	Unemployment Insurance	\$ -	\$ 968	\$ 4,539	\$ 3,400
<b>20-20</b>	Social Security	\$ 40,421	\$ 41,388	\$ 43,307	\$ 42,992
<b>20-30</b>	IMRF	\$ 72,984	\$ 70,853	\$ 70,022	\$ 73,723
<b>20-40</b>	Flexi	\$ 1,441	\$ 1,044	\$ 1,044	\$ 1,044
<b>21-11</b>	Special Events	\$ -	\$ -	\$ (312)	\$ -
<b>29-01</b>	Training and Development	\$ 1,484	\$ 3,000	\$ 1,623	\$ 2,000
<b>29-10</b>	Meetings and Exp Reimb.	\$ 1,879	\$ 500	\$ 500	\$ 500
<b>35-10</b>	Contractual Services	\$ 121,960	\$ 115,954	\$ 107,554	\$ 112,304
<b>41-10, 41-15, 62-13, 62-14, 62-15</b>	Utilities	\$ 92,524	\$ 99,720	\$ 87,010	\$ 101,760
<b>42-30</b>	Janitorial Services	\$ 85,617	\$ 103,300	\$ 99,300	\$ 100,300
<b>43-01</b>	Fleet Rental	\$ 33,839	\$ 34,733	\$ 34,733	\$ 35,634
<b>43-30, 43-31, 43-32, 43-33, 43-34, 43-36</b>	Repair & Maintenance	\$ 75,779	\$ 70,351	\$ 77,160	\$ 72,160
<b>53-11</b>	Cell Phone	\$ 2,311	\$ 2,527	\$ 2,527	\$ 2,180
<b>60-10</b>	Office Supplies	\$ 159	\$ 500	\$ 500	\$ 500
<b>60-19</b>	Clothing	\$ 1,943	\$ 2,000	\$ 3,000	\$ 2,000
<b>60-20</b>	Minor Equipment	\$ 7,017	\$ 9,900	\$ 9,965	\$ 9,900

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Public Works - Building Maintenance

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>61-11</b>	Maintenance Materials/Supplies	\$ 81,582	\$ 82,066	\$ 83,406	\$ 81,426
<b>61-40</b>	Janitorial Supplies	\$ 12,477	\$ 13,100	\$ 13,500	\$ 13,700
<b>61-41</b>	Materials for Bld. Maint.	\$ 14,827	\$ 19,200	\$ 19,200	\$ 19,200
<b>67-44</b>	General Improvements	\$ 156,821	\$ 154,094	\$ 154,094	\$ 145,000
	TOTAL	\$ 1,437,195	\$ 1,538,237	\$ 1,525,633	\$ 1,565,500

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Public Works - Engineering

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>101-3747-417-10-10</b>	Salaries	\$ 346,045	\$ 360,710	\$ 362,097	\$ 370,608
<b>10-20</b>	Temporary Salaries	\$ 3,920	\$ 4,000	\$ 2,694	\$ 4,000
<b>10-30</b>	Overtime	\$ 5,495	\$ 9,510	\$ 5,932	\$ 3,461
<b>10-40</b>	Longevity	\$ 1,160	\$ 1,275	\$ 1,275	\$ 1,440
<b>20-10</b>	Insurance Medical	\$ 73,845	\$ 88,379	\$ 82,039	\$ 92,649
<b>20-11</b>	Insurance Dental	\$ 2,033	\$ 2,291	\$ 2,244	\$ 2,364
<b>20-12</b>	Insurance Life	\$ 384	\$ 432	\$ 384	\$ 432
<b>20-20</b>	Social Security	\$ 25,954	\$ 26,973	\$ 27,459	\$ 27,350
<b>20-30</b>	IMRF	\$ 46,523	\$ 45,764	\$ 44,852	\$ 46,432
<b>20-40</b>	Flexi	\$ 605	\$ 696	\$ 696	\$ 696
<b>29-01</b>	Training and Development	\$ 2,127	\$ 4,000	\$ 2,500	\$ 4,000
<b>29-03</b>	Membership Dues	\$ 375	\$ 500	\$ 250	\$ 500
<b>29-04</b>	Subscriptions/Publications	\$ 648	\$ 500	\$ 400	\$ 500
<b>29-10</b>	Meeting/Exp. Reimbursement	\$ 265	\$ 2,000	\$ 2,000	\$ 2,000
<b>35-10</b>	Contractual Services	\$ 87,616	\$ 90,000	\$ 161,900	\$ 60,000
<b>43-01</b>	Fleet Rental	\$ 13,546	\$ 11,593	\$ 11,593	\$ 11,460
<b>53-11</b>	Cell Phone	\$ 4,066	\$ 2,598	\$ 4,098	\$ 4,495
<b>60-10</b>	Office Supplies	\$ 347	\$ 1,200	\$ 1,100	\$ 1,200

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Public Works - Engineering

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
60-12	Postage	\$ 224	\$ 500	\$ 400	\$ 500
60-13	Printing & Stationery	\$ 867	\$ 1,000	\$ 800	\$ 1,000
60-19	Clothing	\$ 75	\$ 300	\$ 250	\$ 300
60-20	Minor Equipment	\$ 1,758	\$ 3,081	\$ 2,600	\$ 3,081
TOTAL		\$ 617,878	\$ 657,302	\$ 717,563	\$ 638,468

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Fleet**

**Department - Fleet**

		FY2015	FY2016	FY2016	FY2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>601-5901-437-10-10</b>	Salaries	\$ 476,199	\$ 490,821	\$ 487,646	\$ 506,937
<b>10-30</b>	Overtime	\$ 29,629	\$ 17,743	\$ 17,743	\$ 18,186
<b>10-40</b>	Longevity	\$ 1,845	\$ 2,195	\$ 2,195	\$ 2,535
<b>20-10</b>	Insurance Medical	\$ 79,977	\$ 103,834	\$ 88,258	\$ 96,969
<b>20-11</b>	Insurance Dental	\$ 3,050	\$ 3,436	\$ 3,367	\$ 3,546
<b>20-12</b>	Insurance Life	\$ 576	\$ 648	\$ 576	\$ 648
<b>20-20</b>	Social Security	\$ 38,437	\$ 37,456	\$ 37,848	\$ 38,620
<b>20-30</b>	IMRF	\$ 66,865	\$ 64,276	\$ 65,146	\$ 66,269
<b>20-40</b>	Flexi	\$ 1,106	\$ 1,092	\$ 1,092	\$ 1,092
<b>20-90</b>	Sick Yr End Audit Adj	\$ 458	\$ -	\$ -	\$ -
<b>20-91</b>	Vac Yr End Audit Adj	\$ 2,503			
<b>21-18</b>	I.R.M.A. Reimbursement	\$ (26,362)	\$ -	\$ (16,971)	\$ -
<b>29-01</b>	Training and Development	\$ 4,335	\$ 9,500	\$ 9,500	\$ 9,500
<b>29-04</b>	Publications/Subscriptions	\$ 730	\$ 1,000	\$ 1,000	\$ 1,000
<b>29-10</b>	Meeting/Expense Reimb.	\$ 147	\$ 1,000	\$ 500	\$ 1,000
<b>33-30</b>	Safety	\$ 885	\$ 2,000	\$ 2,000	\$ 2,000
<b>35-10</b>	Contractual - Misc.	\$ 3,768	\$ 2,000	\$ 4,000	\$ 2,000
<b>43-11</b>	Outside Veh. Maint.	\$ 141,344	\$ 100,000	\$ 150,000	\$ 100,000
<b>43-16</b>	I.T. Maintenance	\$ 5,496	\$ 5,436	\$ 7,348	\$ 7,530
<b>44-25</b>	Rentals / Equipment Rentals	\$ 23,322	\$ 25,000	\$ 25,000	\$ 25,000
<b>53-11</b>	Cell Phone	\$ 1,506	\$ 1,688	\$ 1,205	\$ 1,140
<b>60-10</b>	Office Supplies	\$ 97	\$ 2,000	\$ 500	\$ 500

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Fleet**

**Department - Fleet**

		FY2015	FY2016	FY2016	FY2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>60-13</b>	Printing	\$ -	\$ 500	\$ 500	\$ 500
<b>60-19</b>	Clothing	\$ 2,630	\$ 3,500	\$ 2,500	\$ 2,500
<b>60-20</b>	Minor Equipment	\$ 5,876	\$ 3,000	\$ 6,000	\$ 6,000
<b>61-10</b>	Fleet Supplies/Parts	\$ 409,457	\$ 424,000	\$ 424,000	\$ 424,000
<b>61-16</b>	Mechanic Tools	\$ 1,257	\$ 1,600	\$ 1,600	\$ 2,000
<b>61-50</b>	Inv Materials Variance	\$ (18,144)			
<b>62-14</b>	Fuel and Oil	\$ 471,194	\$ 560,000	\$ 400,000	\$ 560,000
<b>81-01</b>	Depreciation Expense	\$ 4,805			
<b>84-38</b>	Freight Shipping	\$ 57	\$ 500	\$ 500	\$ 500
<b>84-48</b>	Administration Services	\$ 59,256	\$ 62,880	\$ 62,880	\$ 65,081
<b>84-95</b>	Contingency	\$ -	\$ 30,000		\$ 30,000
<b>TOTAL</b>		<b>\$ 1,792,301</b>	<b>\$ 1,957,105</b>	<b>\$ 1,785,933</b>	<b>\$ 1,975,053</b>

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Public Works - Sanitation

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>101-5240-432-10-10</b>	Salaries	\$ 721,252	\$ 743,263	\$ 702,514	\$ 734,302
<b>10-20</b>	Temporary	\$ 98,330	\$ 99,933	\$ 102,792	\$ 106,018
<b>10-30</b>	Overtime	\$ 14,663	\$ 7,883	\$ 17,989	\$ 8,080
<b>10-40</b>	Longevity	\$ 3,205	\$ 3,555	\$ 3,555	\$ 4,110
<b>20-10</b>	Insurance Medical	\$ 162,291	\$ 176,322	\$ 176,058	\$ 218,178
<b>20-11</b>	Insurance Dental	\$ 5,517	\$ 6,013	\$ 5,612	\$ 5,910
<b>20-12</b>	Insurance Life	\$ 1,056	\$ 1,134	\$ 960	\$ 1,080
<b>20-13</b>	Unemployment	\$ 2,227	\$ 4,445	\$ 8,753	\$ 5,000
<b>20-20</b>	Social Security	\$ 62,180	\$ 61,723	\$ 61,889	\$ 60,788
<b>20-30</b>	IMRF	\$ 121,216	\$ 105,827	\$ 100,850	\$ 104,265
<b>20-40</b>	Flexi	\$ 2,108	\$ 1,863	\$ 1,863	\$ 1,788
<b>29-01</b>	Training and Development	\$ 2,025	\$ 1,500	\$ 2,000	\$ 1,500
<b>29-10</b>	Meetings and Exp Reimb.	\$ 834	\$ 670	\$ 670	\$ 670
<b>35-10</b>	Contractual Services	\$ 116,076	\$ 120,000	\$ 128,500	\$ 120,000
<b>42-10</b>	Refuse Disposal Services	\$ 339,426	\$ 357,500	\$ 347,500	\$ 357,500
<b>42-11</b>	Recycling Materials	\$ 34,536	\$ 30,000	\$ 68,000	\$ 30,000
<b>43-01</b>	Vehicle (Fleet) Rental	\$ 510,408	\$ 528,159	\$ 528,159	\$ 561,530
<b>43-10</b>	Maintenance of Equipment	\$ 479	\$ 515	\$ 665	\$ 515
<b>53-11</b>	Cell Phone	\$ 2,578	\$ 2,768	\$ 2,768	\$ 2,655
<b>60-19</b>	Clothing	\$ 4,328	\$ 5,000	\$ 5,000	\$ 5,000
<b>60-20</b>	Minor Equipment	\$ 8,043	\$ 4,000	\$ 6,220	\$ 4,000



THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Public Works - Sanitation

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>61-11</b>	Maintenance Materials	\$ 18,254	\$ 8,000	\$ 17,000	\$ 15,000
<b>61-13</b>	Materials to Maintain Equipment	\$ 850	\$ 515	\$ 515	\$ 515
<b>65-18</b>	Yard Waste Bags (Stickers)	\$ 3,253	\$ 3,300	\$ 3,271	\$ 3,300
TOTAL		\$ 2,235,135	\$ 2,273,888	\$ 2,293,103	\$ 2,351,704

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Public Works - Storm Sewer

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
10-10	Salaries	\$ 70,483	\$ 72,184	\$ 72,614	\$ 73,981
10-30	Overtime	\$ 7,157	\$ 11,902	\$ 11,902	\$ 12,200
10-40	Longevity	\$ 1,560	\$ 1,755	\$ 1,755	\$ 2,100
20-10	Insurance Medical	\$ 21,283	\$ 23,769	\$ 23,482	\$ 26,517
20-11	Insurance Dental	\$ 508	\$ 573	\$ 561	\$ 591
20-12	Insurance Life	\$ 96	\$ 108	\$ 96	\$ 108
20-20	Social Security	\$ 5,418	\$ 5,944	\$ 5,965	\$ 6,178
20-30	IMRF	\$ 9,867	\$ 10,100	\$ 9,581	\$ 10,593
20-40	Flexi	\$ 202	\$ 198	\$ 198	\$ 198
35-10	Contractual - Misc.	\$ 8,444	\$ 11,500	\$ 24,509	\$ 15,000
61-11	Maint. Material	\$ 6,484	\$ 25,968	\$ 18,500	\$ 15,568
61-13	Materials to Maint. Equip.	\$ 827	\$ 6,100	\$ 938	\$ 6,100
TOTAL		\$ 132,329	\$ 170,101	\$ 170,101	\$ 169,134

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Public Works - Streets

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>101-5131-431-10-10</b>	Salaries	\$ 576,231	\$ 528,256	\$ 504,920	\$ 577,641
<b>10-20</b>	Temporary	\$ 246	\$ -	\$ -	\$ 5,000
<b>10-30</b>	Overtime	\$ 169,861	\$ 162,444	\$ 162,444	\$ 165,755
<b>10-40</b>	Longevity	\$ 3,265	\$ 3,655	\$ 3,655	\$ 4,295
<b>20-10</b>	Insurance Medical	\$ 85,017	\$ 145,672	\$ 104,232	\$ 154,367
<b>20-11</b>	Insurance Dental	\$ 3,165	\$ 4,295	\$ 3,928	\$ 4,728
<b>20-12</b>	Insurance Life	\$ 576	\$ 810	\$ 672	\$ 864
<b>20-13</b>	Unemployment	\$ -	\$ 3,960	\$ -	\$ -
<b>20-20</b>	Social Security	\$ 37,873	\$ 52,035	\$ 48,877	\$ 55,616
<b>20-30</b>	IMRF	\$ 71,171	\$ 88,777	\$ 79,433	\$ 94,547
<b>20-40</b>	Flexi	\$ 894	\$ 1,221	\$ 1,221	\$ 1,296
<b>21-10</b>	Contras	\$ (7,548)	\$ -	\$ -	\$ -
<b>29-01</b>	Training and Development	\$ 846	\$ 4,000	\$ 2,000	\$ 4,000
<b>29-03</b>	Membership Dues	\$ -	\$ 250	\$ 250	\$ 250
<b>29-04</b>	Subscriptions/Publications	\$ -	\$ 200	\$ 200	\$ 200
<b>29-10</b>	Meetings and Exp Reimb.	\$ 810	\$ 1,500	\$ 1,500	\$ 1,500
<b>35-10</b>	Contractual Services	\$ 170,185	\$ 114,680	\$ 134,680	\$ 78,680
<b>42-10</b>	Refuse Disposal Services	\$ 1,911	\$ 8,000	\$ 3,750	\$ 4,000
<b>43-01</b>	Vehicle (Fleet) Rental	\$ 321,919	\$ 365,525	\$ 365,525	\$ 373,267
<b>53-11</b>	Cell Phone	\$ 1,903	\$ 2,033	\$ 2,033	\$ 1,710
<b>60-10</b>	Office Supplies	\$ 566	\$ 250	\$ 250	\$ 250
<b>60-19</b>	Clothing	\$ 2,853	\$ 3,000	\$ 3,000	\$ 3,000
<b>60-20</b>	Minor Equipment	\$ 30,956	\$ 11,125	\$ 11,125	\$ 11,125

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Public Works - Streets

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
61-11	Maintenance Materials	\$ 66,740	\$ 126,571	\$ 146,571	\$ 81,881
61-12	Maintenance Materials - Gas Lighting	\$ 14,780	\$ 18,000	\$ 18,000	\$ 18,000
61-13	Materials to Maintain Equipment	\$ 2,940	\$ 2,500	\$ 2,500	\$ 2,500
65-11	Chemicals	\$ 208,129	\$ 227,349	\$ 227,349	\$ 185,000
	TOTAL	\$ 1,765,289	\$ 1,876,108	\$ 1,828,115	\$ 1,829,472

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- Water

Department - Public Works

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
10-10	Salaries	\$ 1,206,451	\$ 1,283,906	\$ 1,258,935	\$ 1,306,702
10-20	Temporary Salaries	\$ 5,655	\$ 5,500	\$ 6,515	\$ 5,500
10-30	Overtime	\$ 83,057	\$ 63,264	\$ 86,469	\$ 64,846
10-40	Longevity	\$ 15,411	\$ 17,125	\$ 17,125	\$ 19,990
20-10	Insurance Medical	\$ 254,514	\$ 318,411	\$ 293,359	\$ 321,713
20-11	Insurance Dental	\$ 7,873	\$ 9,735	\$ 9,065	\$ 9,457
20-12	Insurance Life	\$ 1,488	\$ 1,836	\$ 1,536	\$ 1,836
20-13	Unemployment Insurance	\$ 10,868	\$ -	\$ -	\$ -
20-20	Social Security	\$ 97,176	\$ 99,508	\$ 99,560	\$ 100,073
20-30	IMRF	\$ 168,648	\$ 169,862	\$ 163,002	\$ 173,486
20-40	Flexi	\$ 2,570	\$ 3,126	\$ 3,126	\$ 3,126
21-10	Contras	\$ (18)	\$ -	\$ -	\$ -
29-01	Training/Education	\$ 6,330	\$ 10,000	\$ 10,420	\$ 10,000
29-03	Membership Dues	\$ 457	\$ 1,500	\$ 1,500	\$ 1,500
29-04	Publications	\$ 1,232	\$ 500	\$ 500	\$ 500
29-10	Meeting/Expense Reimb.	\$ 2,614	\$ 2,776	\$ 2,776	\$ 2,776
35-10	Contractual - Misc.	\$ 307,700	\$ 283,593	\$ 356,392	\$ 252,303
35-15	Leak Detection	\$ 16,670	\$ 36,932	\$ 36,932	\$ 20,000
35-16	Meter Testing	\$ 3,300	\$ 29,827	\$ 29,827	\$ 16,200
35-25	J.U.L.I.E. Locate	\$ 7,688	\$ 8,000	\$ 8,000	\$ 8,000
41-10	Water	\$ 1,053	\$ 700	\$ 700	\$ 700
42-10	Refuse Disposal Services	\$ 7,425	\$ 30,000	\$ 30,000	\$ 20,000
43-01	Vehicle (Fleet) Rental	\$ 164,805	\$ 160,538	\$ 160,538	\$ 139,594

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- Water

Department - Public Works

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
43-02	Pavement Repairs/Main Breaks	\$ 5,488	\$ 6,000	\$ 6,000	\$ 6,000
43-10	Maint. Of Equipment	\$ -	\$ 350	\$ -	\$ -
43-16	IT Maintenance	\$ 25,020	\$ 24,233	\$ 24,233	\$ 25,215
43-30	Building Maintenance	\$ 186	\$ 5,000	\$ 5,000	\$ 5,000
53-11	Cell Phone	\$ 4,419	\$ 4,933	\$ 4,933	\$ 4,370
60-10	Office Supplies	\$ 1,208	\$ 2,000	\$ 2,000	\$ 2,000
60-12	Postage	\$ 1,675	\$ 500	\$ 500	\$ 500
60-19	Clothing	\$ 3,283	\$ 6,500	\$ 6,654	\$ 6,500
60-20	Minor Equipment	\$ 15,759	\$ 24,500	\$ 20,000	\$ 24,500
61-11	Maintenance Material	\$ 65,403	\$ 103,142	\$ 117,942	\$ 87,516
61-13	Material to Maint. Equipment	\$ 47,222	\$ 89,600	\$ 89,600	\$ 85,600
61-40	Janitorial Supplies	\$ 2,134	\$ 3,000	\$ 3,000	\$ 3,000
61-41	Material for Building Maint.	\$ 2,800	\$ 3,500	\$ 3,500	\$ 3,500
62-12	Diesel Oil	\$ 3,870	\$ 8,275	\$ 4,276	\$ 4,275
62-13	Electricity	\$ 270,659	\$ 365,000	\$ 258,475	\$ 365,000
62-15	Natural Gas	\$ 38,623	\$ 48,850	\$ 37,717	\$ 48,850
65-11	Chemicals	\$ 55,374	\$ 105,433	\$ 49,788	\$ 72,227
66-12	Water Meters	\$ 20,001	\$ 15,000	\$ 25,846	\$ 15,000
66-13	Manhole Lining/Lids	\$ 35,610	\$ 30,000	\$ 30,000	\$ 30,000
66-21	Water Operating Equipment	\$ 37,734	\$ 78,800	\$ 67,954	\$ 78,800
75-37	Operating Capital	\$ 23,090	\$ 30,000	\$ 10,846	\$ 46,200
	TOTAL	\$ 3,032,525	\$ 3,491,255	\$ 3,344,541	\$ 3,392,355

## Fire Department



### Introduction

#### Mission Statement

The Lake Forest Fire Department will protect the lives and property of the citizens from natural and manmade hazards and acute medical emergencies, through prevention, education, and active intervention.

#### Vision Statement

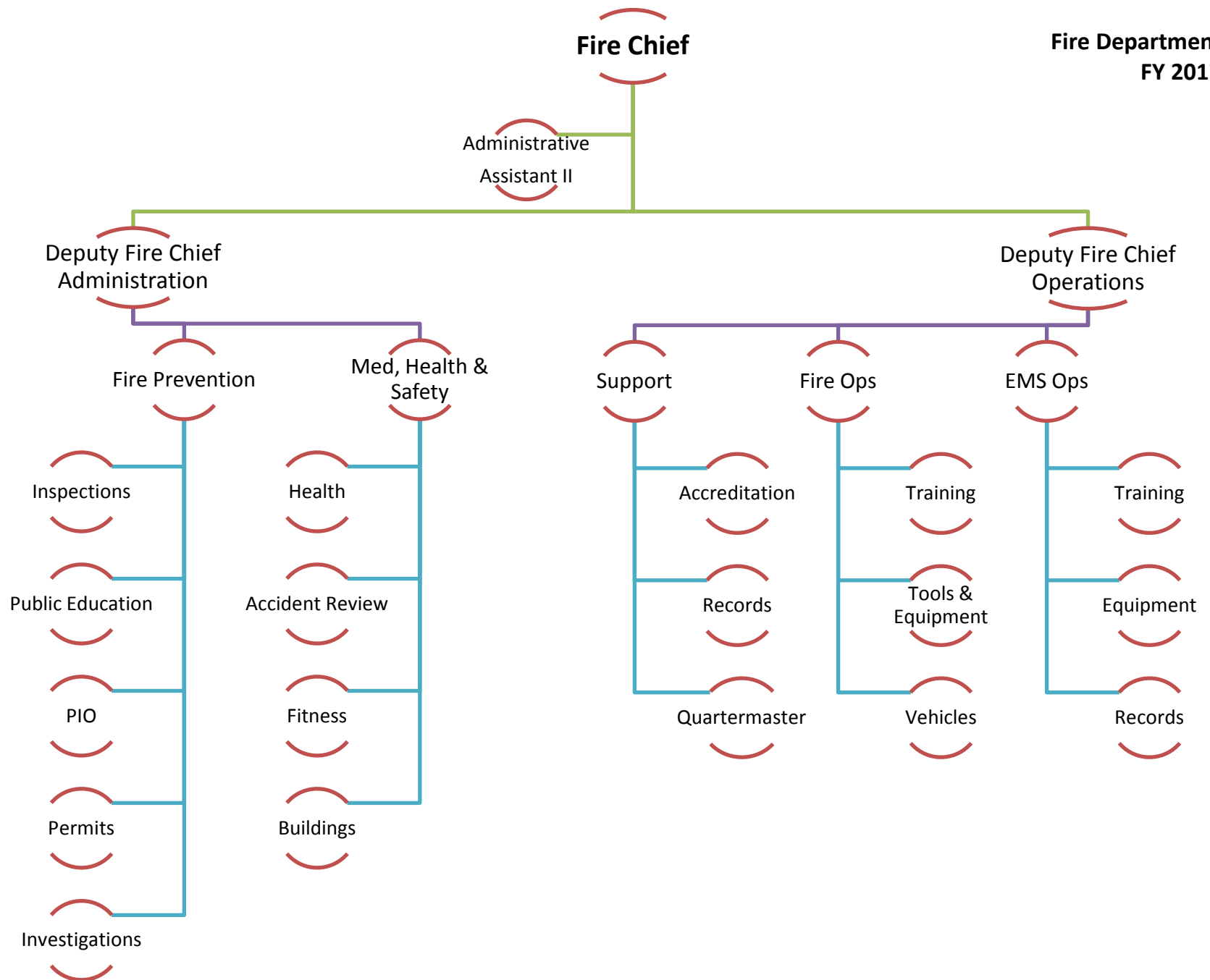
It is the vision of the Lake Forest Fire Department to become a premier public safety organization, accomplished through dedication to public service, and an uncompromising concern for the welfare of all people.

### FY16 Highlights

- Re-accreditation achieved through the Center for Public Safety Excellence
- 2015 BMW Championship -provided EMS services, leadership with the Unified Command Post utilizing Lake County IMT Team members, and performing Life Safety Inspections
- Cut Above Awards received for outstanding Paramedic service and patient care
- Continued participation in the Northwestern Lake Forest Hospital construction project
- Purchase of a new Ambulance
- Expansion of the POP program to 6 positions
- Hiring of two new Firefighters (Both came through the POP program)

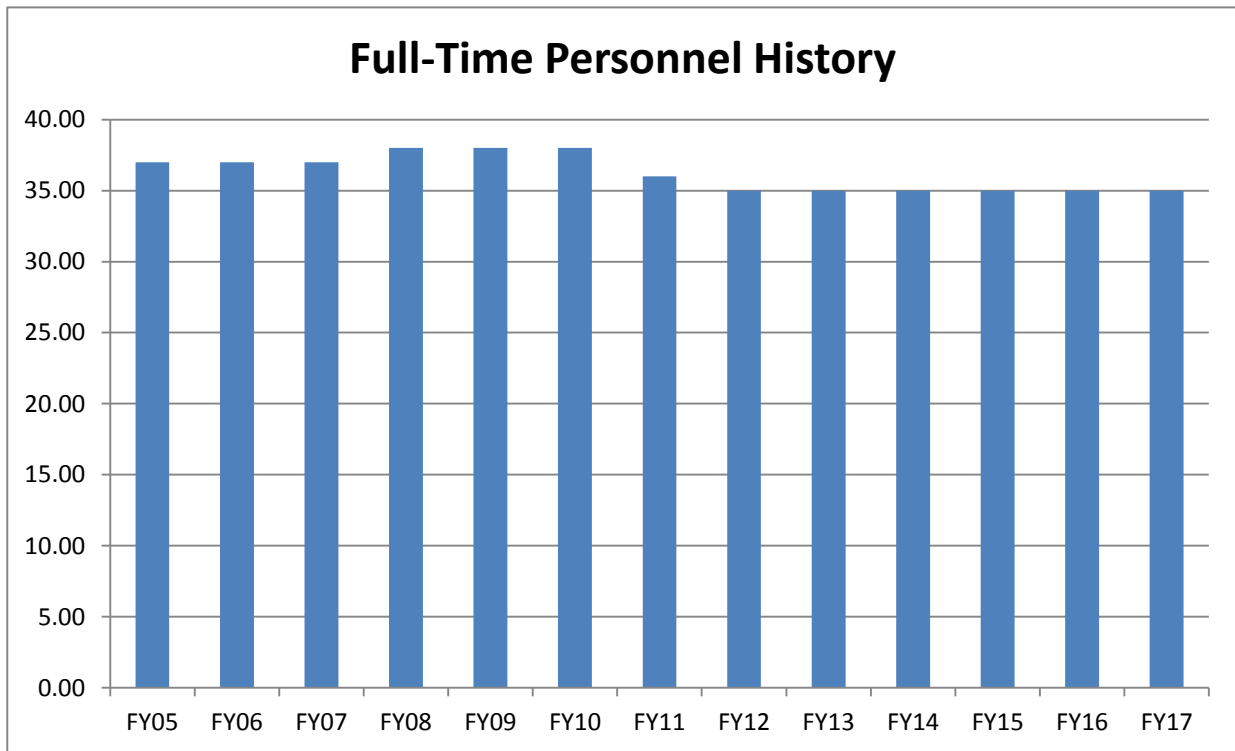
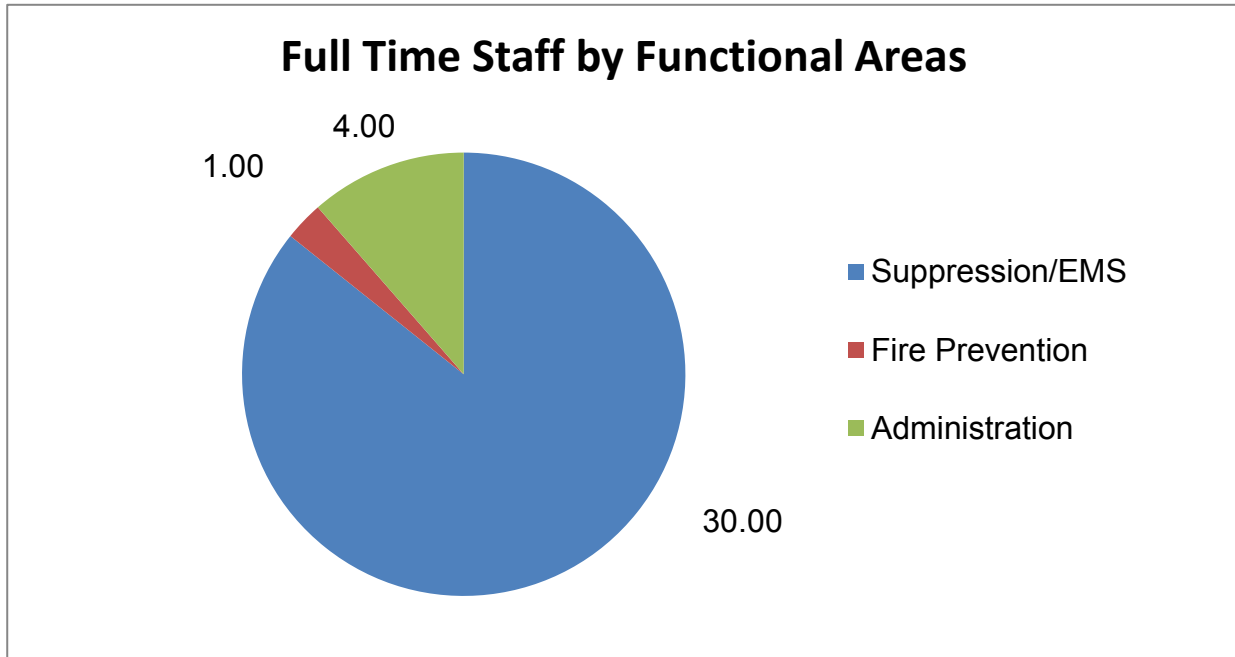
### FY17 Initiatives and Programs

- Continue work with the Department's succession planning
- Continue team work with Glenview dispatch and other members of the consolidated dispatch services to improve and build upon the program
- Continued work on Vehicle replacement planning
- Contract negotiations with Local 1898
- Third Annual Citizens Fire Academy Scheduled for April 2016

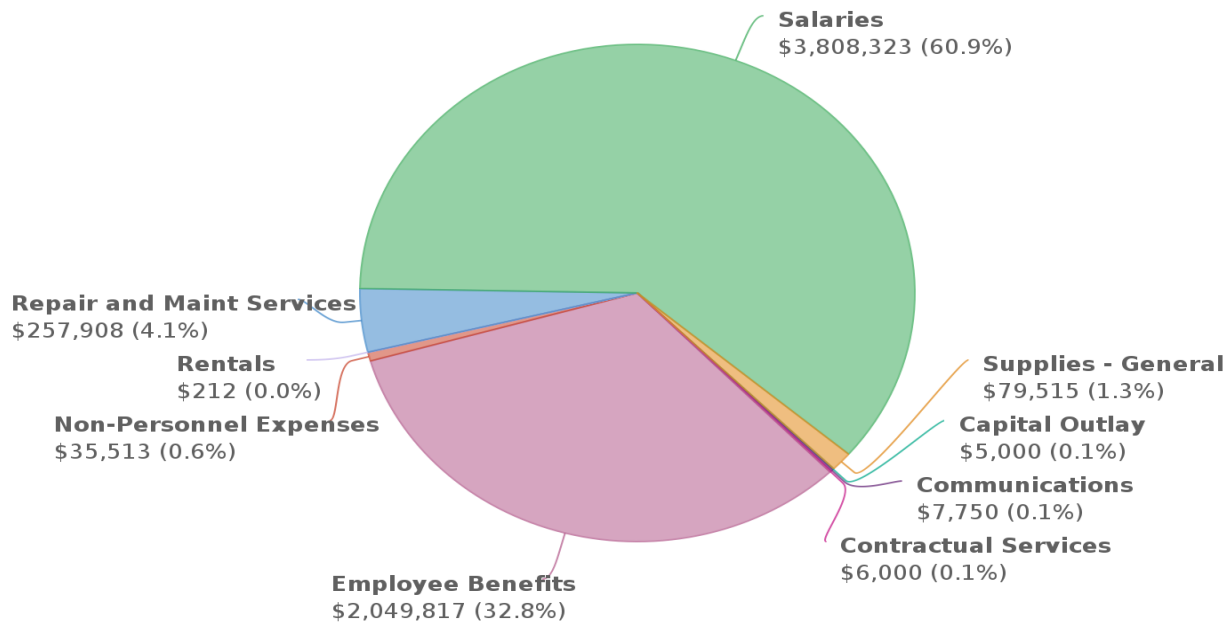




THE CITY OF LAKE FOREST  
FY2017  
FIRE



## FY17 EXPENSES



### Budget Data

FY2016 Amended	\$6,166,908
FY2017 Budget	\$6,250,038
Change from Prior Year:	\$83,130

<u>FIRE</u>	<u>FY2016 Amended</u>	<u>FY2017 Budget</u>	<u>Change</u>
Personnel & Administration	\$6,033,408	\$6,130,523	1.61%
Suppression	\$100,500	\$92,015	-8.44%
EMS	\$33,000	\$27,500	-16.67%
	<u>\$6,166,908</u>	<u>\$6,250,038</u>	1.35%

An overall increase is largely driven by personnel costs.

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Fire Administration

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7552-422-10-10	Salaries	\$ 3,376,172	\$ 3,431,462	\$ 3,428,146	\$ 3,453,697
101-7552-422-10-20	Temporary	\$ 68,839	\$ 65,857	\$ 115,495	\$ 86,294
101-7552-422-10-30	Overtime	\$ 212,145	\$ 238,698	\$ 206,733	\$ 238,698
101-7552-422-10-40	Longevity	\$ 25,051	\$ 30,340	\$ 24,035	\$ 29,634
101-7552-422-20-10	Insurance Medical	\$ 582,760	\$ 670,833	\$ 625,919	\$ 714,045
101-7552-422-20-11	Insurance Dental	\$ 18,328	\$ 21,188	\$ 20,054	\$ 21,424
101-7552-422-20-12	Insurance Life	\$ 5,315	\$ 5,976	\$ 5,475	\$ 5,788
101-7552-422-20-20	Social Security	\$ 63,497	\$ 64,821	\$ 66,139	\$ 66,552
101-7552-422-20-30	IMRF	\$ 22,981	\$ 22,102	\$ 21,409	\$ 22,026
101-7552-422-20-40	Flexi	\$ 6,033	\$ 6,260	\$ 6,260	\$ 6,260
101-7552-422-21-10	Contra Accounts	\$ (14,789)	\$ -	\$ -	\$ -
101-7552-422-29-01	Training and Development	\$ 9,653	\$ 4,000	\$ 6,500	\$ 4,000
101-7552-422-29-02	Employee Tuition	\$ -	\$ 3,600	\$ 3,600	\$ 4,013
101-7552-422-29-03	Membership Dues	\$ 4,619	\$ 2,289	\$ 5,500	\$ 3,000
101-7552-422-29-10	Meetings and Exp Reimbursement	\$ 14,744	\$ 9,226	\$ 16,000	\$ 11,000
101-7552-422-35-10	Contractual Services	\$ 10,420	\$ -		
101-7552-422-35-11	SRT Assessment	\$ 6,030	\$ 6,000	\$ 6,000	\$ 6,000
101-7552-422-35-14	Emergency Siren Maint.	\$ -	\$ -	\$ -	\$ 5,000
101-7552-422-43-01	Fleet Rental	\$ 126,077	\$ 151,567	\$ 151,567	\$ 162,895
101-7552-422-43-10	Maintenance of Equipment	\$ 12,724	\$ 9,000	\$ 9,000	\$ 8,000
101-7552-422-43-16	IT Maintenance	\$ 39,924	\$ 49,686	\$ 49,686	\$ 47,013
101-7552-422-44-25	Equipment Rental	\$ -	\$ 212	\$ 212	\$ 212

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- General**

**Department - Fire Administration**

		<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>101-7552-422-53-11</b>	Cell Phones	\$ 7,588	\$ 8,589	\$ 8,589	\$ 7,750
<b>101-7552-422-60-10</b>	Office Supplies	\$ 8,548	\$ 5,000	\$ 7,500	\$ 5,000
<b>101-7552-422-60-13</b>	Printing	\$ 1,064	\$ 1,000	\$ 1,000	\$ 1,000
<b>101-7552-422-60-20</b>	Minor Equipment	\$ 8,100	\$ 8,000	\$ 8,000	\$ 7,500
<b>101-7552-422-66-10</b>	Assets under \$10,000	\$ 12,161			
<b>101-7552-422-95-04</b>	Fire Pension Levy	\$ 1,168,287	\$ 1,217,702	\$ 1,217,702	\$ 1,213,722
<b>TOTAL-Administration</b>		<b>\$ 5,796,271</b>	<b>\$ 6,033,408</b>	<b>\$ 6,010,521</b>	<b>\$ 6,130,523</b>

# THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - Fire Suppression

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7553-422-29-01	Training and Development	\$ 14,393	\$ 10,000	\$ 10,000	\$ 8,000
101-7553-422-29-04	Publications	\$ 804	\$ 500	\$ 800	\$ 500
101-7553-422-43-10	Maintenance of Equipment	\$ 25,684	\$ 32,000	\$ 32,500	\$ 29,500
101-7553-422-60-19	Clothing	\$ 24,538	\$ 25,000	\$ 25,000	\$ 25,000
101-7553-422-60-20	Minor Equipment	\$ 28,548	\$ 32,000	\$ 32,000	\$ 28,015
101-7553-422-65-11	Chemicals	\$ 827	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL		\$ 94,794	\$ 100,500	\$ 101,300	\$ 92,015

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- General**

**Department - Fire EMS**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7555-422-29-01	Training and Development	\$ 6,710	\$ 7,000	\$ 8,500	\$ 5,000
101-7555-422-43-10	Maintenance of Equipment	\$ 5,963	\$ 12,000	\$ 12,000	\$ 10,500
101-7555-422-60-13	Printing	\$ 150	\$ 500	\$ 500	\$ 500
101-7555-422-60-20	Minor Equipment	\$ 7,578	\$ 13,000	\$ 17,000	\$ 11,000
101-7555-422-65-11	Chemicals	\$ 1,886	\$ 500	\$ 1,700	\$ 500
TOTAL		\$ 22,287	\$ 33,000	\$ 39,700	\$ 27,500

## Police Department



### Introduction

#### Mission Statement

The mission of the Lake Forest Police Department is to provide the highest quality professional police services in partnership with the community. Police Department members are entrusted to consistently seek and find ways to affirmatively promote, preserve, and deliver a feeling of safety and security while providing service and problem resolution to all persons within the City of Lake Forest.

#### Vision Statement

The Lake Forest Police Department will continue to adapt to the current economic environment. It will use City Council direction with regard to core and elective services to focus the resources provided in upcoming budgets to deliver police service to the community.

#### FY2016 Highlights

- Effectively managed security at the 2015 BMW Championship to ensure a safe event
- Instituted the first social worker program in the Department's history by contracting with an experienced police social worker to deliver regular counseling opportunities for residents
- Continued strong community interaction through the Bicycle Rodeo, Senior Citizens Picnic and Youth Risk Watch program
- Secured an intergovernmental agreement with School Districts 67 and 115 to provide continued funding for school crossing guards and continued to provide a Resource Officer at Lake Forest High School and Deer Path Middle School
- Partnered with the Lake Forest Police Foundation to deliver specialized training including SafetyNet internet training for department youth officers and traumatic wound training for all officers with United States Navy corpsmen
- Presented two sessions of our 10-week Citizens Police Academy (CPA) program and sponsored the annual CPA picnic, bringing alumni from the program's 18-year history back together with the Department
- Delivered two sessions of the Women's Self-Defense program
- Maintained a strong Police-CROYA relationship with the annual Donut Bowl and Donut Cup events, and continued Re-Group participation
- Continued partnership with LEAD and the Speak-Up Prevention Coalition
- Continued to operate an expanded Administrative Hearing court at City Hall
- Continued partnership with Lake Forest College Security to address college community issues

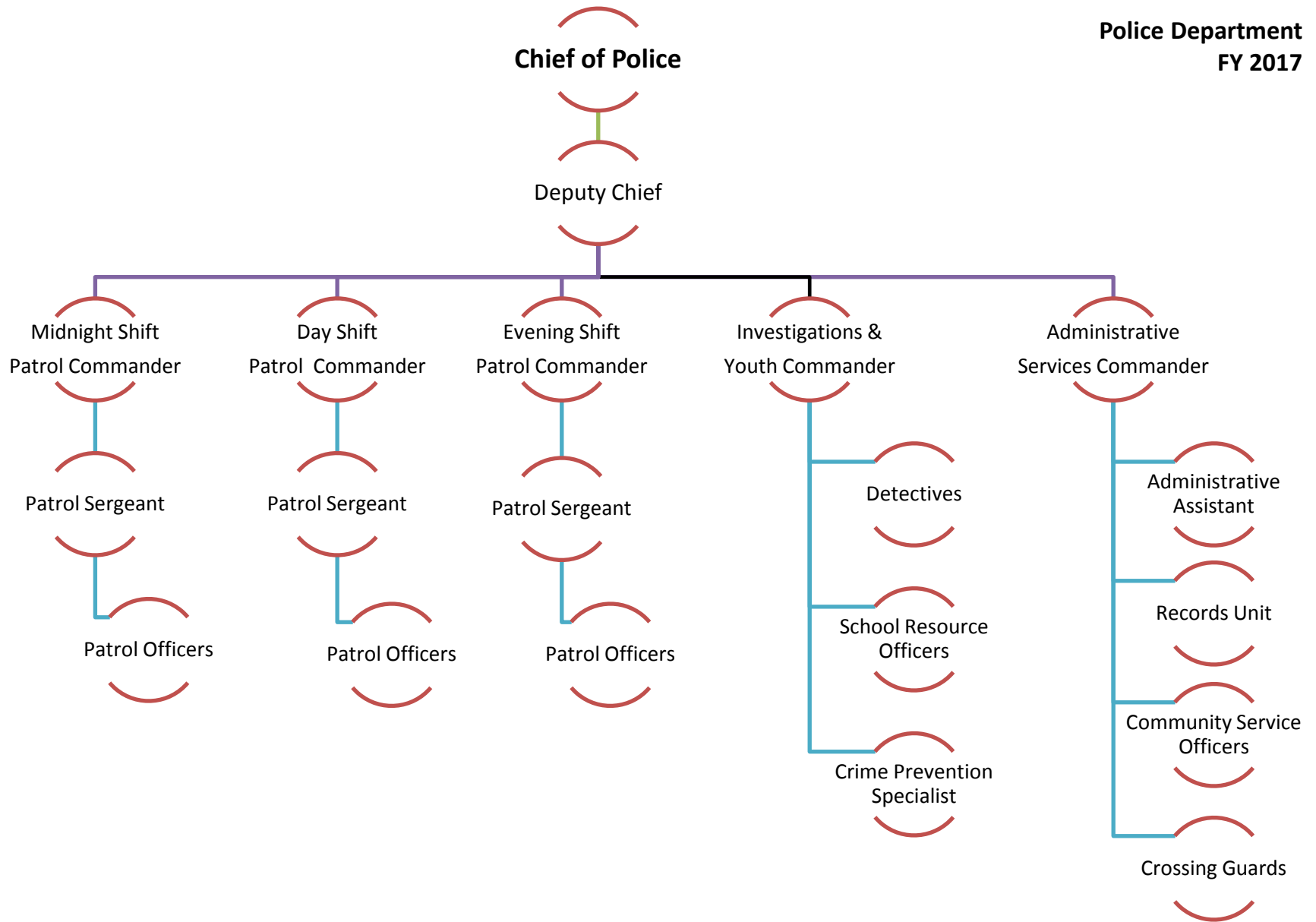
- Rebuilt unused basement space into a modern training room using funding from the administrative tow ordinance in lieu of capital funds
- Delivered superior, task-specific police training on a diverse array of industry topics, including certification of the department's first Accident Reconstruction specialist

#### **FY2017 Initiatives and Programs**

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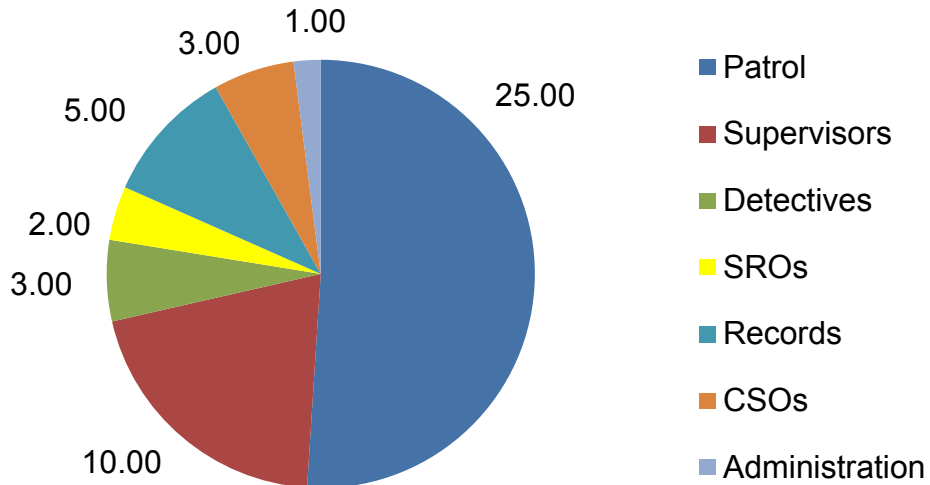
- Reassess vacant non-sworn community service officer positions
- Begin lobby and records section security renovations
- Continue to seek out grant and other outside funding for individual projects and initiatives wherever possible
- Expand equipment needs assessment



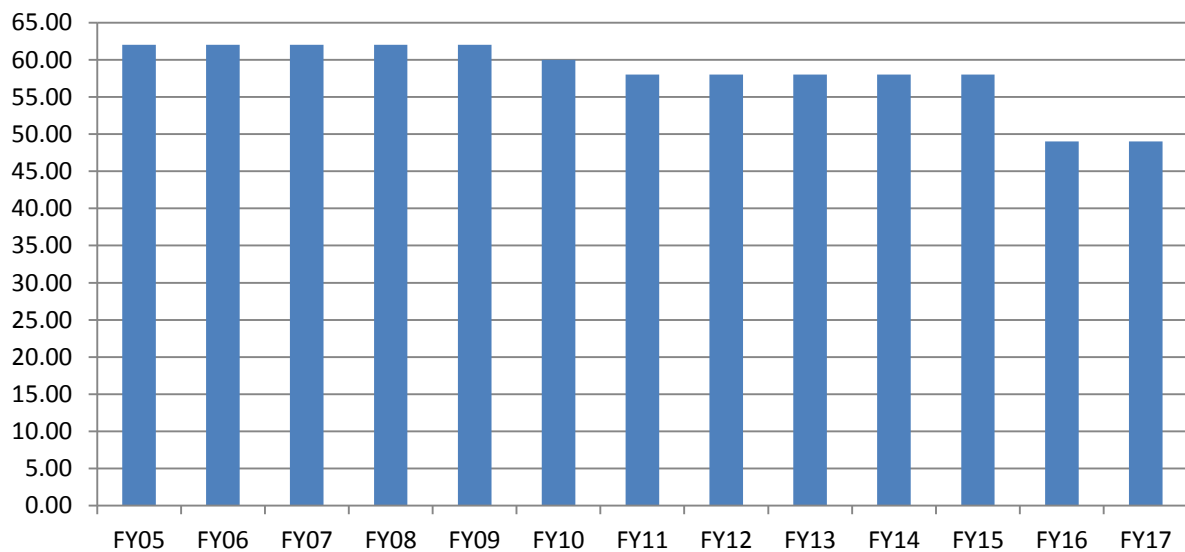


THE CITY OF LAKE FOREST  
FY2017  
POLICE

**Full Time Staff by Functional Areas**

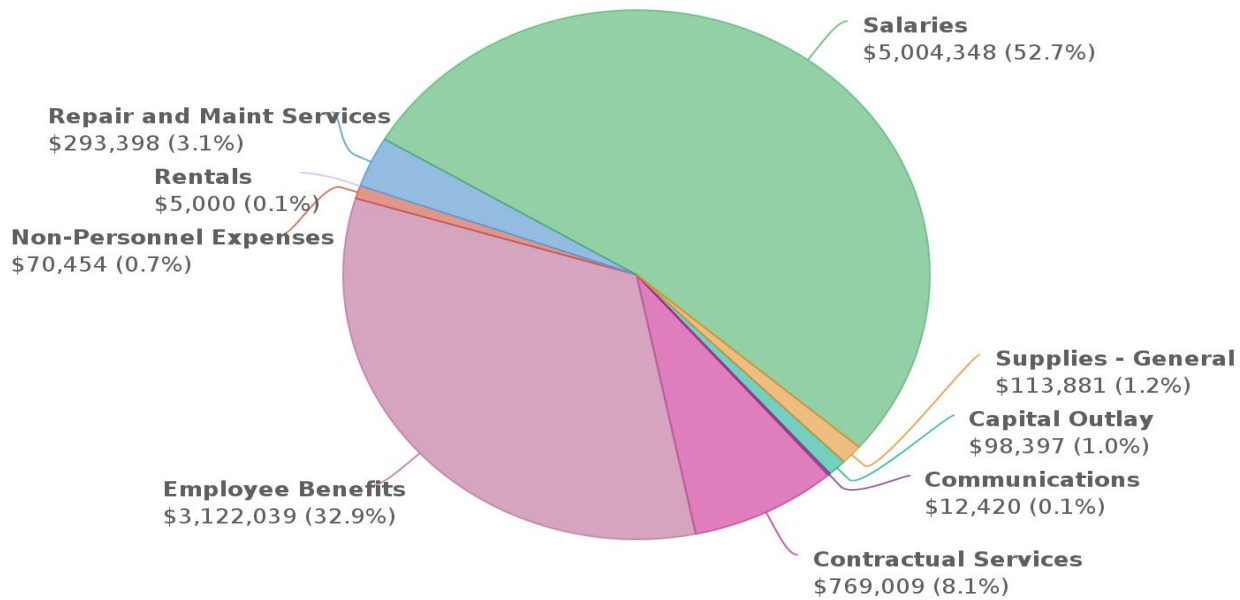


**Full-Time Personnel History**



*Note: Consolidated Dispatch FY16.*

## FY17 EXPENSES



### Budget Data

FY2016 Amended	\$9,242,379
FY2017 Budget	\$9,488,946
Change from Prior Year:	\$246,567

<u>POLICE</u>	<u>FY2016 Amended</u>	<u>FY2017 Budget</u>	<u>Change</u>
Police	\$9,052,544	\$9,170,749	1.31%
Emergency Telephone	\$189,835	\$318,197	67.62%
	\$9,242,379	\$9,488,946	2.67%

A portion of consolidated dispatch contract costs have been moved from Police-General to Emergency Telephone for FY2017 as anticipated.

**THE CITY OF LAKE FOREST**

**Fiscal Year: 2017**

**Fund - General**

**Department - Police**

		FY2015	FY2016	FY2016	FY2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7672-421-10-10	Salaries	\$ 4,489,485	\$ 4,395,180	\$ 4,322,759	\$ 4,470,194
101-7672-421-10-20	Temporary Salaries	\$ 82,373	\$ 95,170	\$ 90,442	\$ 98,761
101-7672-421-10-30	Overtime	\$ 336,338	\$ 257,677	\$ 290,211	\$ 264,119
101-7672-421-10-40	Longevity	\$ 30,235	\$ 33,880	\$ 33,045	\$ 37,065
101-7672-421-20-10	Insurance Medical	\$ 807,607	\$ 886,658	\$ 808,698	\$ 938,765
101-7672-421-20-11	Insurance Dental	\$ 25,157	\$ 26,342	\$ 25,180	\$ 27,186
101-7672-421-20-12	Insurance Life	\$ 6,896	\$ 7,111	\$ 6,226	\$ 7,098
101-7672-421-20-13	Unemployment Insurance	\$ 9,702	\$ -	\$ -	\$ 9,702
101-7672-421-20-20	Social Security	\$ 118,249	\$ 97,937	\$ 94,312	\$ 101,094
101-7672-421-20-30	IMRF	\$ 110,541	\$ 65,465	\$ 56,703	\$ 65,149
101-7672-421-20-40	Flexi	\$ 7,887	\$ 8,298	\$ 8,298	\$ 8,298
101-7672-421-21-10	Contras	\$ (52,188)	\$ -	\$ -	\$ -
101-7672-421-29-01	Training and Development	\$ 78,396	\$ 44,500	\$ 62,000	\$ 49,567
101-7672-421-29-02	Employee Tuition	\$ 2,465	\$ 2,340	\$ 1,800	\$ 7,387
101-7672-421-29-03	Membership Dues	\$ 4,138	\$ 2,000	\$ 3,600	\$ 2,000
101-7672-421-29-04	Publications	\$ 2,802	\$ 4,000	\$ 4,500	\$ 4,000
101-7672-421-29-10	Meetings & Exp. Reimb.	\$ 9,657	\$ 7,500	\$ 8,000	\$ 7,500
101-7672-421-35-10	Contractual Services	\$ 67,365	\$ 55,000	\$ 75,000	\$ 60,000
101-7672-421-35-43	Dispatch Contractual Service	\$ 569,314			
101-7672-421-35-44	Administrative Hearings	\$ 34,389	\$ 40,000	\$ 32,000	\$ 35,000
101-7672-421-35-45	Social Worker	\$ -	\$ -	\$ -	\$ 15,000
101-7672-421-43-01	Fleet Rental	\$ 213,422	\$ 206,306	\$ 206,306	\$ 204,279
101-7672-421-43-10	Maintenance of Equipment	\$ 22,836	\$ 31,220	\$ 39,000	\$ 31,220
101-7672-421-43-16	IT Maintenance	\$ 42,144	\$ 42,453	\$ 42,453	\$ 52,899
101-7672-421-44-25	Equipment Rental	\$ 10,109	\$ 8,067	\$ 3,627	\$ 5,000
101-7672-421-53-10	Telephone	\$ 7,862	\$ 8,875	\$ 6,100	\$ 8,875
101-7672-421-53-11	Cell Phone	\$ 2,660	\$ 2,885	\$ 2,885	\$ 3,545
101-7672-421-53-13	Other	\$ 255	\$ -		

**THE CITY OF LAKE FOREST**

**Fiscal Year: 2017**

**Fund - General**

**Department - Police**

		FY2015	FY2016	FY2016	FY2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7672-421-60-10	Office Supplies	\$ 12,370	\$ 12,000	\$ 10,000	\$ 10,000
101-7672-421-60-13	Printing	\$ 5,759	\$ 9,000	\$ 10,250	\$ 8,000
101-7672-421-60-19	Clothing Services	\$ 33,078	\$ 38,800	\$ 32,000	\$ 38,800
101-7672-421-60-20	Minor Equipment	\$ 92,675	\$ 66,881	\$ 72,500	\$ 56,881
101-7672-421-60-21	Prisoner Food	\$ 155	\$ 200	\$ 200	\$ 200
101-7672-421-95-05	Police Pension Levy	\$ 1,706,203	\$ 1,810,315	\$ 1,810,315	\$ 1,900,000
TOTAL		\$ 8,890,336	\$ 8,266,060	\$ 8,158,410	\$ 8,527,584

**THE CITY OF LAKE FOREST**

**Fiscal Year: 2017**

**Fund - General**

**Department - Police**

		FY2015	FY2016	FY2016	FY2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7674-421-10-10	Salaries	\$ -	\$ 129,896	\$ 123,948	\$ 133,144
101-7674-421-10-30	Overtime	\$ -	\$ 10,000	\$ 2,000	\$ -
101-7674-421-10-40	Longevity	\$ -	\$ 985	\$ 985	\$ 1,065
101-7674-421-20-10	Insurance Medical	\$ -	\$ 33,757	\$ 32,534	\$ 35,239
101-7674-421-20-11	Insurance Dental	\$ -	\$ 1,145	\$ 1,146	\$ 1,182
101-7674-421-20-12	Insurance Life	\$ -	\$ 216	\$ 416	\$ 216
101-7674-421-20-20	Social Security	\$ -	\$ 10,012	\$ 9,482	\$ 10,267
101-7674-421-20-30	IMRF	\$ -	\$ 17,015	\$ 16,113	\$ 17,447
101-7674-421-20-40	Flexi	\$ -	\$ 396	\$ 396	\$ 396
101-7674-421-35-43	Dispatch Contractual Service	\$ -	\$ 583,062	\$ 583,062	\$ 444,209
TOTAL		\$ -	\$ 786,484	\$ 770,082	\$ 643,165

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund - Emergency Telephone

Department - Police

		FY2015	FY2016	FY2016	FY2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
205-7672-421-21-10	Contras	\$ (505)	\$ -	\$ -	\$ -
205-7672-421-35-10	Contractual Services	\$ 36,597	\$ 39,800	\$ 36,475	\$ 214,800
205-7672-421-43-37	Maintenance of Equipment	\$ 42,513	\$ 2,768	\$ 13,155	\$ 5,000
205-7672-421-66-10	Assets under \$10,000				\$ 86,400
205-7672-421-75-25	Computer Aided Dispatch	\$ 402,255	\$ 147,267	\$ 147,267	\$ 11,997
TOTAL		\$ 480,860	\$ 189,835	\$ 196,897	\$ 318,197

## Parks and Recreation Department

(Recreation, Golf, Parks, Forestry and Cemetery)



### Introduction

#### Mission Statement

The Parks and Recreation Department is committed to providing residents of all ages positive experiences through a variety of high quality programs, facilities and services under the direction of professional and dedicated staff who are responsive to the changing needs of the community and to preserving our natural environment.

#### Vision Statement

To promote wholesome, enriching and enjoyable recreation, park and golf experiences that continues to improve the quality of life for individuals, families and the community.

### FY2016 Highlights

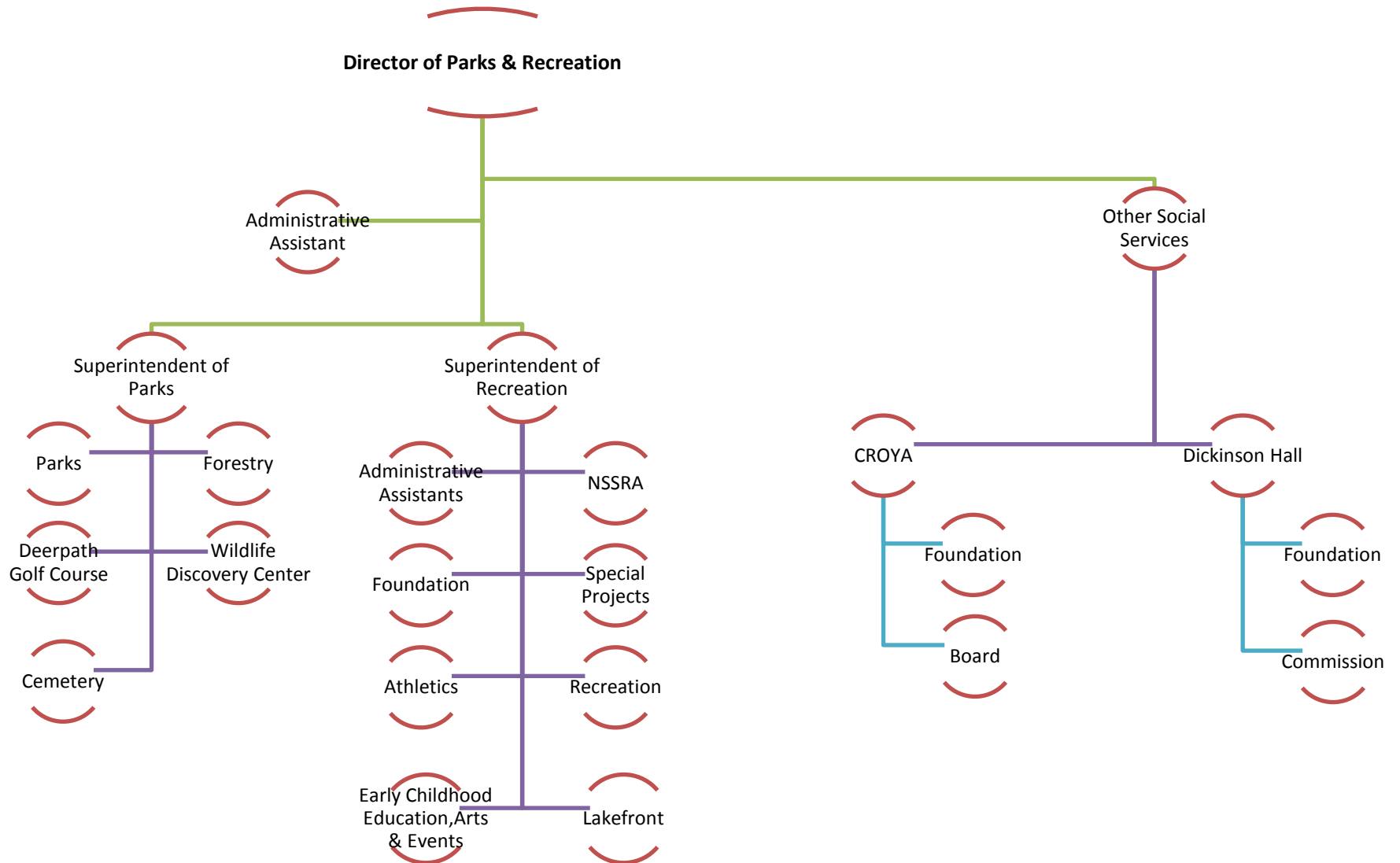
- Completion of the Forest Park Demonstration Project
- CBD landscape improvements and enhancements related to preparations for the BMW Championship
- Completion of the floating dock replacement system at Forest Park Beach
- In-house installation of a new playground at Everett Park, including ADA improvements
- Cemetery awarded Illinois DNR Coastal Management Grant for ravine restoration project
- Native Tree and Plant Sale with Lake Forest Open Lands in May and a Native Tree Sale in October, open to the public
- Installation of new amenities in City parks, including trash and recycling receptacles at West Park and new picnic tables made of recycled composite materials at Forest Park Beach
- Continued active participation in Municipal Purchasing Initiative for EAB Treatment, tree planting and tree purchasing bids; continued Year 2 EAB and Re-Greening Plan
- Clubhouse, Maintenance Shop and landscape improvements at Deerpath Golf Course
- Implementation of recreation registration software
- Community outreach through Recreation special events reached over 2000 residents
- Hosted a successful baseball tournament encompassing 24 visiting teams and exposing the participants to the City's lakefront, local restaurants and businesses
- Hosted two successful sailing regattas



## **FY2017 Initiatives and Programs**

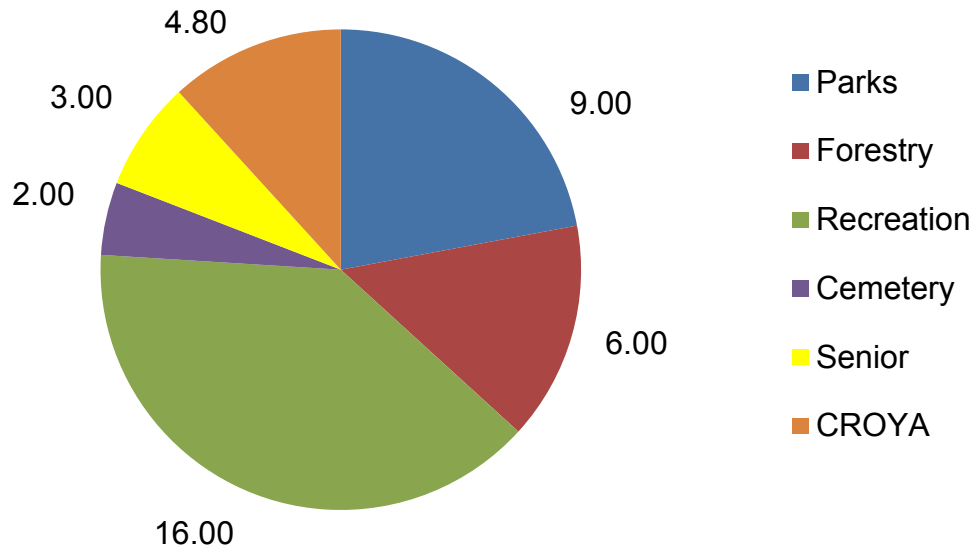
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- Continue active participation in Municipal Purchasing Initiative for EAB Treatment, tree planting and tree purchasing bids
- Continue Year 4 of Emerald Ash Borer Management Plan including treatment, removals and re-greening of Lake Forest
- Design and install new playground at West Park
- Implement ravine restoration project at the Cemetery
- Continue sustainable turf project at Everett Park to establish deep-rooted, durable grass on soccer field
- Focus on the need to re-forest Lake Forest after the many trees lost to EAB, planting a more diverse tree canopy with an emphasis on the use of native trees
- Implement and successfully launch maintenance work order system
- Enhance northern portion of the Western Avenue streetscape
- Create and implement vision for the park located at Deerpath and Green Bay Roads
- Implement a summer sailing camp for children with Autism
- Implement a new City-wide back-to-school event

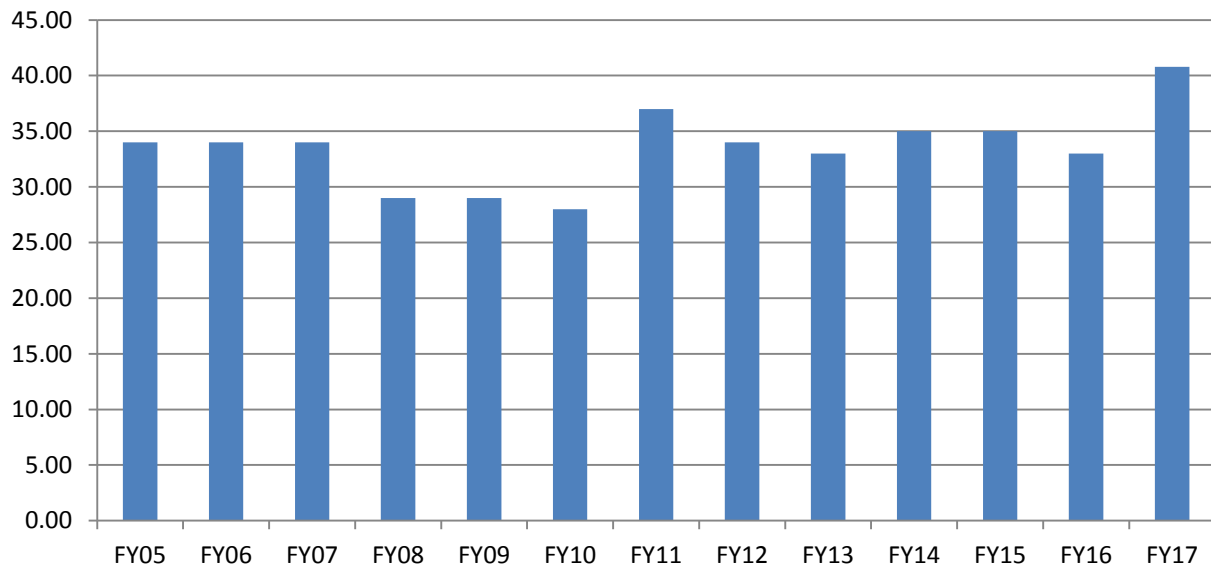


THE CITY OF LAKE FOREST  
FY2017  
PARKS AND RECREATION

**Full Time Staff by Functional Areas**

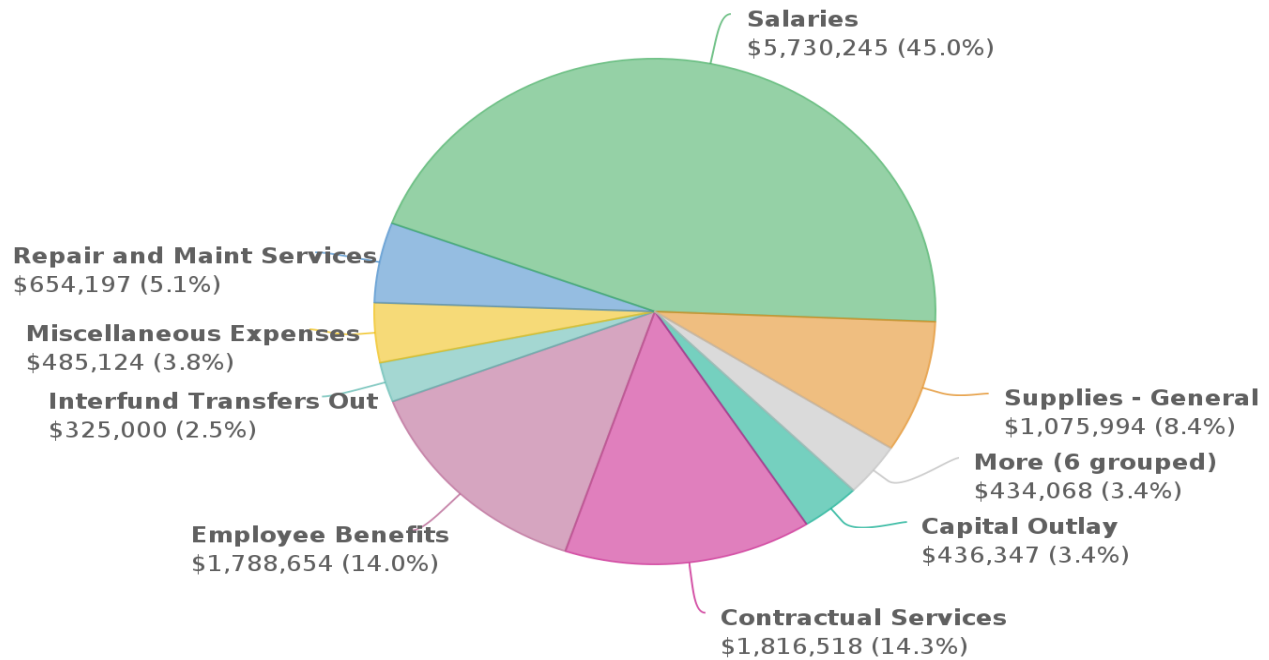


**Full-Time Personnel History**



*Note: Forestry moved to Parks and Recreation in FY2011; Cemetery in FY2014; Golf outsourced FY2016. Seniors and CROYA moved to Parks and Recreation for FY2017.*

## FY17 EXPENSES



### Budget Data

FY2016 Amended	\$12,647,942
FY2017 Budget	\$12,746,147
Change from Prior Year:	\$98,205

### PARKS AND RECREATION

	<u>FY2016 Amended</u>	<u>FY2017 Budget</u>	<u>Change</u>
Parks	\$2,522,358	\$2,611,142	3.52%
Forestry	\$1,020,594	\$1,007,279	-1.30%
Recreation	\$5,299,468	\$5,196,589	-1.94%
Special Recreation	\$411,724	\$440,040	6.88%
Senior	\$603,231	\$607,972	0.79%
CROYA	\$600,375	\$608,049	1.28%
Golf Course (excl Non-Dept)	\$1,312,774	\$1,422,674	8.37%
Cemetery	\$877,418	\$852,402	-2.85%
	<u>\$12,647,942</u>	<u>\$12,746,147</u>	0.78%

Increased Grounds Maintenance in Parks. Increased ADA Companion fees in Special Recreation. Personnel and contractual services increase in Golf Course Fund.

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Parks & Recreation  
Department - Parks Administration**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5774-452-10-10	Salaries	\$ 769,721	\$ 761,267	\$ 727,760	\$ 740,104
220-5774-452-10-20	Temporary	\$ 267,260	\$ 311,775	\$ 284,096	\$ 340,713
220-5774-452-10-30	Overtime	\$ 37,741	\$ 30,911	\$ 53,004	\$ 31,384
220-5774-452-10-40	Longevity	\$ 5,323	\$ 5,952	\$ 5,952	\$ 5,982
220-5774-452-20-10	Insurance Medical	\$ 157,504	\$ 209,028	\$ 163,104	\$ 206,376
220-5774-452-20-11	Insurance Dental	\$ 4,742	\$ 5,383	\$ 5,139	\$ 5,466
220-5774-452-20-12	Insurance Life	\$ 896	\$ 1,015	\$ 886	\$ 993
220-5774-452-20-13	Unemployment Insurance	\$ 28,775	\$ 59,093	\$ 59,093	\$ 28,775
220-5774-452-20-20	Social Security	\$ 82,034	\$ 81,372	\$ 79,525	\$ 82,710
220-5774-452-20-30	IMRF	\$ 141,877	\$ 143,116	\$ 127,936	\$ 142,153
220-5774-452-20-40	Flex Benefits	\$ 771	\$ 1,573	\$ 1,573	\$ 1,573
220-5774-452-21-10	Contras	\$ (5,427)		\$ -	
220-5774-452-29-01	Training and Development	\$ 4,264	\$ 5,000	\$ 3,000	\$ 5,000
220-5774-452-29-03	Membership Dues	\$ 1,160	\$ 600	\$ 600	\$ 600
220-5774-452-29-04	Subscriptions/Publications	\$ 30	\$ 125	\$ 200	\$ 250
220-5774-452-29-10	Meetings & Expense Reimburse	\$ 1,992	\$ 2,000	\$ 2,000	\$ 2,500
220-5774-452-35-10	Contractual Services	\$ 46,747	\$ 9,800	\$ 9,800	\$ 29,800
220-5774-452-35-27	Adopt a Park - Dickenon Senior Terrace	\$ -	\$ -	\$ 5,000	\$ 5,000
220-5774-452-35-28	Adopt a Park - Elawa	\$ -	\$ -	\$ 35,000	\$ 37,000
220-5774-452-43-01	Vehicle Rental	\$ 271,109	\$ 260,551	\$ 260,551	\$ 237,306
220-5774-452-43-16	IT Maintenance	\$ 8,454	\$ 8,357	\$ 8,357	\$ 9,037

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Parks & Recreation**

**Department - Parks Administration**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>220-5774-452-53-10</b>	Telephone	\$ 900	\$ 900	\$ 900	\$ 900
<b>220-5774-452-53-11</b>	Cell Phone	\$ 8,116	\$ 8,644	\$ 8,644	\$ 8,185
<b>220-5774-452-60-10</b>	Office Supplies	\$ 998	\$ 1,500	\$ 1,500	\$ 1,500
<b>220-5774-452-60-12</b>	Postage	\$ 7,424	\$ 1,000	\$ 500	\$ 500
<b>220-5774-452-60-19</b>	Clothing	\$ 6,496	\$ 6,500	\$ 6,500	\$ 6,500
<b>220-5774-452-60-20</b>	Minor Equipment	\$ 2,887	\$ 900	\$ 900	\$ 900
<b>220-5774-452-75-51</b>	Capital Equipment	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
<b>220-5774-452-84-05</b>	CARP	\$ 59,871	\$ 82,865	\$ 82,865	\$ 89,000
<b>220-5774-452-84-48</b>	Adminstrative Services	\$ -	\$ 65,831	\$ 65,831	\$ 68,135
	<b>TOTAL</b>	<b>\$ 2,061,665</b>	<b>\$ 2,215,058</b>	<b>\$ 2,150,216</b>	<b>\$ 2,238,342</b>

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Parks & Recreation**

**Department - Parks - Grounds Maintenance**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>220-5775-452-35-10</b>	Contractual Services	\$ 129,772	\$ 125,000	\$ 180,000	\$ 195,000
<b>220-5775-452-42-10</b>	Refuse Disposal Services	\$ 4,740	\$ 3,000	\$ 3,000	\$ 3,000
<b>220-5775-452-60-20</b>	Minor Equipment	\$ 18,167	\$ 11,000	\$ 11,000	\$ 11,000
<b>220-5775-452-61-11</b>	Maintenance Material	\$ 2,252	\$ 2,800	\$ 2,800	\$ 2,800
<b>220-5775-452-61-13</b>	Materials to Maintain Equip.	\$ 8,801	\$ 16,000	\$ 16,000	\$ 16,000
<b>220-5775-452-65-10</b>	Agricultural Materials	\$ 31,353	\$ 25,000	\$ 25,000	\$ 25,000
<b>220-5775-452-65-11</b>	Chemicals	\$ 11,604	\$ 20,000	\$ 20,000	\$ 20,000
<b>220-5775-452-65-24</b>	Landscape Plants	\$ 16,471	\$ 7,000	\$ 7,000	\$ 7,000
<b>TOTAL</b>		<b>\$ 223,160</b>	<b>\$ 209,800</b>	<b>\$ 264,800</b>	<b>\$ 279,800</b>

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Parks & Recreation**

**Department - Parks - Athletic Field Plg/Tennis**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>220-5776-452-35-10</b>	Contractual Services	\$ 13,487	\$ 15,000	\$ 15,000	\$ 20,000
<b>220-5776-452-60-20</b>	Minor Equipment	\$ 16,400	\$ 15,000	\$ 15,000	\$ 15,000
<b>220-5776-452-61-11</b>	Maintenance Material	\$ 17,306	\$ 17,500	\$ 17,500	\$ 17,500
<b>220-5776-452-61-13</b>	Materials to Maintain Equip.	\$ 1,760	\$ 2,500	\$ 2,500	\$ 2,500
<b>220-5776-452-61-40</b>	Janitorial Supplies	\$ 11,557	\$ 9,000	\$ 9,000	\$ 9,000
<b>TOTAL</b>		<b>\$ 60,510</b>	<b>\$ 59,000</b>	<b>\$ 59,000</b>	<b>\$ 64,000</b>



**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Parks & Recreation**

**Department - Parks - Lakefront Facilities Mnt.**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5781-452-35-10	Contractual Services	\$ 16,910	\$ 22,500	\$ 22,500	\$ 13,000
220-5781-452-42-10	Refuse Disposal Services	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
220-5781-452-60-20	Minor Equipment	\$ 3,851	\$ 4,000	\$ 4,000	\$ 4,000
220-5781-452-61-11	Maintenance Material	\$ 5,749	\$ 5,000	\$ 5,000	\$ 5,000
220-5781-452-61-13	Materials to Maintain Equip.	\$ 7,312	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL		\$ 33,822	\$ 38,500	\$ 38,500	\$ 29,000

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Parks & Recreation**

**Department - Forestry Administration**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5887-453-10-10	Salaries	\$ 418,628	\$ 443,690	\$ 403,521	\$ 444,481
220-5887-453-10-20	Temporary	\$ 90,930	\$ 95,773	\$ 94,330	\$ 82,616
220-5887-453-10-30	Overtime	\$ 11,946	\$ 10,354	\$ 12,513	\$ 10,538
220-5887-453-10-40	Longevity	\$ 3,015	\$ 3,320	\$ 2,760	\$ 3,160
220-5887-453-20-10	Insurance Medical	\$ 79,470	\$ 104,069	\$ 60,913	\$ 90,441
220-5887-453-20-11	Insurance Dental	\$ 3,050	\$ 2,863	\$ 3,065	\$ 3,546
220-5887-453-20-12	Insurance Life	\$ 576	\$ 648	\$ 528	\$ 648
220-5887-453-20-20	Social Security	\$ 39,446	\$ 37,785	\$ 38,727	\$ 39,986
220-5887-453-20-30	IMRF	\$ 63,980	\$ 62,289	\$ 64,136	\$ 67,336
220-5887-453-20-40	Flex Benefits	\$ 399	\$ 1,092	\$ 1,092	\$ 1,092
220-5887-453-21-10	Contras	\$ (66)	\$ -	\$ -	\$ -
220-5887-453-29-01	Training and Development	\$ 2,727	\$ 5,000	\$ 4,500	\$ 5,000
220-5887-453-29-03	Membership Dues	\$ 1,104	\$ 1,300	\$ 1,000	\$ 1,300
220-5887-453-29-04	Subscriptions/Publications	\$ 286	\$ 75	\$ 85	\$ 100
220-5887-453-29-10	Meetings & Expense Reimburse	\$ 688	\$ 450	\$ 572	\$ 500
220-5887-453-35-10	Contractual Services	\$ 12,735	\$ 45,500	\$ 45,000	\$ 20,000
220-5887-453-43-01	Vehicle Rental	\$ 138,508	\$ 140,526	\$ 140,526	\$ 154,365
220-5887-453-60-19	Clothing	\$ 2,881	\$ 4,000	\$ 3,000	\$ 4,000
220-5887-453-60-20	Minor Equipment	\$ 7,466	\$ -	\$ 17,521	
220-5887-453-84-48	Adminstrative Services	\$ -	\$ 8,860	\$ 8,860	\$ 9,170
TOTAL		\$ 877,769	\$ 967,594	\$ 902,649	\$ 938,279

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Parks & Recreation****Department - Forestry - Tree Trimming**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5888-452-35-10	Contractual Services	\$ 15,870	\$ 23,000	\$ 23,000	\$ 27,000
220-5888-452-60-20	Minor Equipment	\$ 234	\$ 500	\$ 500	\$ 500
220-5888-453-66-10	Assets under \$10,000	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
TOTAL		\$ 16,104	\$ 26,000	\$ 26,000	\$ 30,000

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Parks & Recreation****Department - Forestry - Tree Removal**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5889-452-35-10	Contractual Services	\$ 12,650	\$ 7,000	\$ 7,165	\$ 8,000
220-5889-452-60-20	Minor Equipment	\$ 9,500	\$ 4,000	\$ 4,000	\$ 4,000
220-5889-453-66-11	Maintenance Material	\$ 3,255	\$ 4,500	\$ 3,900	\$ 4,500
TOTAL		\$ 25,405	\$ 15,500	\$ 15,065	\$ 16,500

**THE CITY OF LAKE FOREST**

Fiscal Year: 2014

**Fund- Parks & Recreation****Department - Forestry - Insect & Disease**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5890-453-65-11	Chemicals	\$ 17,306	\$ 1,000	\$ 1,440	\$ 12,000
TOTAL		\$ 17,306	\$ 1,000	\$ 1,440	\$ 12,000

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Parks & Recreation****Department - Forestry - Tree & Shrub Planting/Care**

		<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>220-5891-453-60-20</b>	Minor Equipment	\$ 80	\$ 1,000	\$ 800	\$ 1,000
<b>220-5891-453-61-11</b>	Maintenance Material	\$ 1,781	\$ 3,500	\$ 2,500	\$ 3,500
<b>220-5891-453-65-10</b>	Agricultural Materials	\$ 9,120	\$ 6,000	\$ 6,000	\$ 6,000
<b>TOTAL</b>		<b>\$ 10,981</b>	<b>\$ 10,500</b>	<b>\$ 9,300</b>	<b>\$ 10,500</b>

# THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund - Parks & Recreation

Department - Recreation Programs

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
10-10	Regular Salaries	\$ 1,050,959	\$ 1,101,096	\$ 1,031,260	\$ 1,047,034
10-20	Temporary Salaries	\$ 1,277,775	\$ 1,409,619	\$ 1,349,698	\$ 1,465,596
10-30	Overtime	\$ 23,846	\$ 20,629	\$ 31,189	\$ 20,629
10-40	Longevity Bonus	\$ 6,914	\$ 7,647	\$ 6,474	\$ 6,650
20-10	Insurance Medical	\$ 187,432	\$ 268,368	\$ 202,482	\$ 302,616
20-11	Insurance Dental	\$ 7,171	\$ 8,819	\$ 8,319	\$ 9,190
20-12	Insurance Life	\$ 1,376	\$ 1,658	\$ 1,458	\$ 1,723
20-13	Unemployment Insurance	\$ 10,868	\$ 3,411	\$ 3,411	\$ 10,868
20-20	Social Security	\$ 189,432	\$ 200,544	\$ 200,544	\$ 199,537
20-30	IMRF	\$ 187,223	\$ 163,597	\$ 190,907	\$ 153,178
20-40	Flex Benefits	\$ 2,186	\$ 2,943	\$ 2,943	\$ 2,943
29-01	Training & Education	\$ 16,615	\$ 31,600	\$ 13,934	\$ 28,025
29-03	Membership Dues	\$ 3,412	\$ 4,575	\$ 3,800	\$ 5,225
29-10	Meetings/Expense Reimbursement	\$ 18,854	\$ 16,600	\$ 16,600	\$ 16,600
33-10	Legal	\$ 39,296	\$ 8,400	\$ 8,400	\$ 8,400
33-15	Audit	\$ 6,022	\$ 6,100	\$ 6,100	\$ 4,700
35-10	Contractual Services	\$ 371,084	\$ 383,199	\$ 377,622	\$ 382,850
35-17	Credit Card Charges	\$ 53,291	\$ 69,630	\$ 69,630	\$ 69,630
43-01	Fleet Rental	\$ 10,831	\$ 10,052	\$ 10,052	\$ 8,108
43-16	IT Maintenance	\$ 29,438	\$ 28,580	\$ 28,580	\$ 30,632
45-01	Elawa Lease	\$ 25,249	\$ 25,754	\$ 25,754	\$ 27,814

# THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund - Parks & Recreation

Department - Recreation Programs

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
45-02	Stirling Site Improvements	\$ 9,826	\$ 9,826	\$ 9,826	\$ 9,826
45-03	Elawa Cottage	\$ 17,212	\$ -	\$ -	\$ -
52-30	IRMA Insurance	\$ 190,260	\$ 190,257	\$ 190,257	\$ 190,257
53-10	Telephone	\$ 26,433	\$ 28,000	\$ 28,000	\$ 27,000
53-11	Cell Phones	\$ 9,919	\$ 9,127	\$ 9,127	\$ 10,685
54-21	Marketing	\$ 2,290	\$ 4,000	\$ 3,200	\$ 4,000
60-10	Office Supplies	\$ 7,150	\$ 9,200	\$ 7,400	\$ 9,200
60-12	Postage	\$ 12,119	\$ 23,579	\$ 18,630	\$ 19,629
60-13	Printing	\$ 38,055	\$ 52,224	\$ 45,807	\$ 51,924
60-19	Clothing	\$ 45,358	\$ 73,078	\$ 57,006	\$ 71,388
60-20	Minor Equipment	\$ 19,894	\$ 36,250	\$ 26,664	\$ 31,200
61-40	Janitorial Supplies	\$ 11,731	\$ 9,500	\$ 9,500	\$ 9,500
66-10	Capital Equipment	\$ 23,369	\$ 25,718	\$ 23,718	\$ 29,250
75-01	Capital Outlay	\$ 80,356	\$ 133,152	\$ 134,242	\$ 5,000
84-05	CARP	\$ 145,355	\$ 258,102	\$ 258,102	\$ 196,000
84-48	Administrative Services	\$ 18,384	\$ 84,725	\$ 84,725	\$ 87,690
90-01	Recreational Supplies	\$ 125,028	\$ 134,177	\$ 116,194	\$ 141,472
90-02	Awards	\$ 1,366	\$ 2,625	\$ 4,907	\$ 9,000
90-06	Sailing Team Travel	\$ 3,484	\$ 6,700	\$ 8,300	\$ 6,700
95-02	Deerpath Golf Course	\$ 166,000	\$ 57,000	\$ 68,000	\$ 175,000
TOTAL		\$ 4,472,863	\$ 4,920,061	\$ 4,692,762	\$ 4,886,669



**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund - Parks & Recreation**

**Department - Recreation Programs (2)**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>220-8025-451-10-20</b>	Temporary Salaries	\$ 121,094	\$ 97,953	\$ 85,497	\$ 87,764
<b>220-8025-451-10-30</b>	Overtime	\$ 544		\$ 158	\$ -
<b>220-8025-451-29-01</b>	Training	\$ 882	\$ 700	\$ -	\$ 200
<b>220-8025-451-35-10</b>	Contractual Services	\$ 199,077	\$ 215,751	\$ 209,184	\$ 171,377
<b>220-8025-451-60-12</b>	Postage	\$ -	\$ 325	\$ 50	\$ 325
<b>220-8025-451-60-13</b>	Printing	\$ 66	\$ 1,975	\$ 350	\$ 1,875
<b>220-8025-451-60-19</b>	Clothing	\$ 27,845	\$ 25,614	\$ 23,447	\$ 17,135
<b>220-8025-451-62-13</b>	Electricity	\$ 3,384	\$ 9,300	\$ 5,078	\$ 6,000
<b>220-8025-451-90-01</b>	Recreational Supplies	\$ 18,129	\$ 22,289	\$ 19,640	\$ 20,294
<b>220-8025-451-90-02</b>	Awards	\$ 350	\$ 5,500	\$ 2,153	\$ 4,950
<b>TOTAL</b>		<b>\$ 371,371</b>	<b>\$ 379,407</b>	<b>\$ 345,557</b>	<b>\$ 309,920</b>

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Special Recreation**

**Department - Recreation - Special Recreation**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>224-8026-451-10-10</b>	Regular Salaries	\$ 61,294	\$ 47,434	\$ 47,434	\$ 36,714
<b>224-8026-451-35-10</b>	Contractual Services	\$ 233,601	\$ 241,941	\$ 241,941	\$ 249,633
<b>224-8026-451-75-01</b>	Capital Improvements	\$ 58,599	\$ 110,366	\$ 110,366	\$ 115,597
<b>224-8026-451-90-04</b>	A.D.A. Companion Fees	\$ 14,395	\$ 11,983	\$ 11,983	\$ 38,096
				\$ -	
TOTAL		\$ 367,889	\$ 411,724	\$ 411,724	\$ 440,040

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- Cemetery

Department - Cemetery

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
10-10	Salaries	\$ 167,479	\$ 171,342	\$ 172,139	\$ 175,563
10-20	Temporary Salaries	\$ 32,278	\$ 66,075	\$ 60,523	\$ 83,436
10-30	Overtime	\$ 18,556	\$ 12,300	\$ 22,171	\$ 12,608
10-40	Longevity	\$ 1,285	\$ 1,370	\$ 1,370	\$ 1,530
20-10	Insurance - Medical	\$ 38,512	\$ 50,842	\$ 26,631	\$ 39,178
20-11	Insurance - Dental	\$ 1,017	\$ 1,145	\$ 1,123	\$ 1,182
20-12	Insurance - Life	\$ 192	\$ 216	\$ 192	\$ 216
20-13	Unemployment	\$ 3,513	\$ 2,572	\$ 4,344	\$ 3,513
20-20	Social Security	\$ 15,961	\$ 18,355	\$ 19,311	\$ 20,182
20-30	IMRF	\$ 27,712	\$ 31,411	\$ 31,343	\$ 34,515
20-40	Flexi	\$ 403	\$ 396	\$ 396	\$ 396
29-01	Training/Education	\$ 4,827	\$ 4,000	\$ 4,811	\$ 6,000
29-04	Publications	\$ -	\$ 150	\$ 100	\$ 150
29-10	Meetings/Expense	\$ 435	\$ 800	\$ 700	\$ 800
33-10	Legal	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
33-15	Audit	\$ 1,352	\$ 1,370	\$ 1,370	\$ 1,425
33-30	Investment Fee	\$ 37,005	\$ 25,000	\$ 25,000	\$ 25,000
35-10	Contractual Services	\$ 24,406	\$ 21,000	\$ 21,319	\$ 30,500
35-21	Marketing	\$ -	\$ 7,000	\$ 7,000	\$ 7,000
41-10	Water	\$ 2,039	\$ 3,100	\$ 2,000	\$ 3,178
41-15	NSSD	\$ 15	\$ 50	\$ 15	\$ 50
43-01	Fleet Rental	\$ 19,256	\$ 21,594	\$ 21,594	\$ 20,711
43-16	IT Maintenance	\$ 2,682	\$ 2,891	\$ 2,891	\$ 6,068
43-30	Building Maintenance	\$ 3,473	\$ 6,000	\$ 6,000	\$ 6,000
52-30	Insurance	\$ 12,336	\$ 12,334	\$ 12,334	\$ 12,334
53-10	Telephone	\$ 5,055	\$ 5,200	\$ 5,200	\$ 5,000

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- Cemetery

Department - Cemetery

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
53-11	Cell Phone	\$ 973	\$ 1,328	\$ 1,328	\$ 1,025
60-10	Office Supplies	\$ 1,421	\$ 400	\$ 800	\$ 1,200
60-12	Postage	\$ 536	\$ 1,000	\$ 900	\$ 1,000
60-13	Printing	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
60-19	Clothing	\$ 679	\$ 1,250	\$ 1,250	\$ 1,250
60-20	Minor Equipment	\$ 3,364	\$ 6,000	\$ 10,025	\$ 6,000
61-11	Maint. Material	\$ 2,342	\$ 6,000	\$ 5,980	\$ 6,000
61-13	Material to Maintain	\$ 2,094	\$ 5,000	\$ 5,000	\$ 5,000
61-40	Janitorial	\$ 82	\$ 500	\$ 500	\$ 500
61-41	Material for Building Maint.	\$ 1,023	\$ 2,000	\$ 2,000	\$ 2,000
62-13	Electricity	\$ 2,486	\$ 2,500	\$ 2,500	\$ 3,000
62-15	Gas	\$ 1,881	\$ 2,762	\$ 2,000	\$ 2,762
65-10	Agriculture Materials	\$ 1,011	\$ 12,000	\$ 12,000	\$ 12,000
67-14	Landscape	\$ 14,167	\$ 14,000	\$ 14,000	\$ 14,000
67-29	Contingency	\$ 5,639	\$ 6,000	\$ 6,000	\$ 10,000
75-60	Equipment Reserve	\$ 2,346	\$ 33,432	\$ 33,500	\$ 10,000
77-03	Landscaping Improvements	\$ 20,520	\$ 50,000	\$ 50,000	\$ 50,000
77-14	Ravine Restoration	\$ 38,418	\$ 237,520	\$ 80,000	\$ 200,000
80-30	Interest	\$ 2,100	\$ -	\$ -	\$ -
83-30	Bonds	\$ 140,000	\$ -	\$ -	\$ -
84-48	Admin. Services	\$ 44,292	\$ 26,213	\$ 26,213	\$ 27,130
84-71	Cemetery Lots (Buyback)	\$ 69,685	\$ -	\$ 30,000	\$ -
	<b>TOTAL</b>	<b>\$ 774,848</b>	<b>\$ 877,418</b>	<b>\$ 736,873</b>	<b>\$ 852,402</b>

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- Golf

Department - Golf Administration

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
510-2501-454-10-10	Salaries	\$ 57,327	\$ 24,307	\$ 6,491	\$ 24,401
510-2501-454-10-40	Longevity	\$ -	\$ 14	\$ 41	\$ 43
510-2501-454-20-10	Insurance Medical	\$ (3,662)	\$ 3,605	\$ 1,552	\$ 3,671
510-2501-454-20-11	Insurance Dental	\$ (81)	\$ 115	\$ 112	\$ 118
510-2501-454-20-12	Insurance Life	\$ 3	\$ 27	\$ 19	\$ 27
510-2501-454-20-13	Unemployment Insurance	\$ 31,603			
510-2501-454-20-20	Social Security	\$ 4,497	\$ 1,733	\$ 496	\$ 1,760
510-2501-454-20-30	IMRF	\$ 567	\$ 3,125	\$ 815	\$ 3,105
510-2501-454-20-40	Flexi	\$ (8)	\$ 50	\$ 50	\$ 50
510-2501-454-20-90	Sick Pay Audit Adjust	\$ (10,097)			
510-2501-454-20-91	Vac Pay Audit Adjust	\$ (21,700)			
510-2501-454-33-15	Contractual Services - Audit	\$ -	\$ 4,210	\$ 4,210	\$ 4,400
510-2501-454-35-10	Contractual Services	\$ 31,686	\$ 96,000	\$ 98,622	\$ 109,468
510-2501-454-35-17	Credit Card Charges	\$ 3,144	\$ -	\$ -	\$ -
510-2501-454-41-10	Water	\$ 1,001	\$ 62,400	\$ 62,400	\$ 63,960
510-2501-454-41-15	Sewer	\$ 70	\$ 770	\$ 770	\$ 770
510-2501-454-43-01	Fleet Rental	\$ 11,878	\$ 17,302	\$ 17,302	\$ 15,796
510-2501-454-43-16	IT Maintenance	\$ 912	\$ 3,676	\$ 3,676	\$ 3,968
510-2501-454-43-30	Building Maintenance	\$ 156			
510-2501-454-52-30	IRMA Insurance	\$ 7,458	\$ 29,831	\$ 29,831	\$ 29,831
510-2501-454-52-31	IRMA Insurance Deductible	\$ -	\$ -	\$ 573	\$ -
510-2501-454-53-10	Telephone	\$ 992	\$ 4,515	\$ 4,515	\$ 4,500
510-2501-454-60-12	Postage and Printing	\$ 6,340	\$ -	\$ -	\$ -
510-2501-454-62-13	Electricity	\$ 5,230	\$ 19,000	\$ 19,000	\$ 19,000
510-2501-454-62-14	Gas	\$ 2,588	\$ 9,450	\$ 9,450	\$ 9,450
510-2501-454-75-02	Capital Equipment	\$ 11,520	\$ 97,000	\$ 97,000	\$ 123,000
510-2501-454-77-07	Tree Replacement	\$ 18,785	\$ -		
510-2501-454-77-55	General Improvements	\$ -	\$ 14,320	\$ 14,320	\$ 125,000
510-2501-454-80-20	Revenue Bond Interest	\$ -	\$ 20,210	\$ 20,210	\$ 18,570
510-2501-454-83-25	Bond Expense	\$ -	\$ 82,000	\$ 82,000	\$ 80,000
510-2501-454-84-41	Paying Agents/Bonds	\$ -	\$ 500	\$ 500	\$ 500
510-2501-454-84-48	Administrative Services	\$ 6,030	\$ 25,576	\$ 25,576	\$ 26,471
	TOTAL	\$ 166,239	\$ 519,736	\$ 499,531	\$ 667,859

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- Golf

Department - Golf Administration

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
510-6301-454-10-10	Salaries	\$ 201,381	\$ 297,874	\$ 216,023	\$ 217,200
510-6301-454-10-20	Temporary	\$ 130,677		\$ 143,592	\$ 163,107
510-6301-454-10-30	Overtime	\$ 13,964	\$ -		\$ -
510-6301-454-10-40	Longevity	\$ 1,887	\$ -		\$ -
510-6301-454-20-10	Insurance Medical	\$ 20,798	\$ -		\$ -
510-6301-454-20-11	Insurance Dental	\$ 729	\$ -		\$ -
510-6301-454-20-12	Insurance Life	\$ 141	\$ -		\$ -
510-6301-454-20-13	Unemployment Insurance	\$ 12,944	\$ -	\$ 40,232	\$ 42,194
510-6301-454-20-14	KSM Employee Insurance	\$ 4,838	\$ 144,657	\$ 35,664	\$ 38,218
510-6301-454-20-20	Social Security	\$ 33,664	\$ -	\$ 38,134	\$ 41,084
510-6301-454-20-30	IMRF	\$ 40,937	\$ -		\$ -
510-6301-454-20-40	Flexi	\$ 376	\$ -		\$ -
510-6301-454-29-01	Training and Development	\$ 1,231	\$ 357	\$ 2,019	\$ 1,999
510-6301-454-29-03	Membership Dues	\$ 1,815	\$ 1,935	\$ 2,274	\$ 2,600
510-6301-454-29-10	Meetings and Exp Reimbursement	\$ 68			\$ 3,000
510-6301-454-33-15	Contractual Services - Audit	\$ 2,496		\$ 1,663	\$ -
510-6301-454-35-10	Contractual Services	\$ 711	\$ -	\$ 3,328	\$ 5,993
510-6301-454-43-16	IT Maintenance	\$ 3,636	\$ 151	\$ 4,260	\$ 3,755
510-6301-454-52-30	IRMA Insurance	\$ 22,374		\$ (60)	\$ -
510-6301-454-53-11	Cell Phone	\$ 623	\$ 1,000	\$ 548	\$ 599
510-6301-454-60-10	Office Supplies	\$ 10	\$ -	\$ -	\$ -
510-6301-454-60-19	Clothing	\$ 2,842	\$ 4,100	\$ 125	\$ -
510-6301-454-60-20	Minor Equipment	\$ 21	\$ -	\$ -	\$ -
510-6301-454-62-13	Electricity	\$ -	\$ 602		\$ -
510-6301-454-66-10	Assets under \$10,000	\$ 19,501		\$ 7,171	\$ -
510-6301-454-75-02	Capital Equipment	\$ 35,970			\$ -
510-6301-454-75-39	Audit - Fixed Asset Addts	\$ (18,579)			
510-6301-454-80-20	Revenue Bond Interest	\$ 18,888			\$ -
510-6301-454-81-01	Depreciation Expense	\$ 137,280			
510-6301-454-84-48	Administrative Services	\$ 18,090			\$ -
	TOTAL	\$ 709,313	\$ 450,676	\$ 494,973	\$ 519,749

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Golf**

**Department - Course Maintenance**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>510-6304-454-35-10</b>	Contractual Services	\$ 12,107	\$ 5,073	\$ 30,398	\$ 16,501
<b>510-6304-454-41-10</b>	Water	\$ 52,008			\$ -
<b>510-6304-454-43-01</b>	Fleet Rental	\$ 37,667	\$ -	\$ 4,042	\$ -
<b>510-6304-454-43-10</b>	Maintenance of Equipment	\$ 7,578	\$ -	\$ 27,484	\$ 28,329
<b>510-6304-454-60-20</b>	Minor Equipment	\$ 8,151	\$ 7,089	\$ 4,815	\$ 7,058
<b>510-6304-454-61-11</b>	Maintenance Material	\$ 13,755	\$ -	\$ 11,580	\$ 10,000
<b>510-6304-454-61-13</b>	Material to Maintain Repair	\$ 3,070	\$ 10,552	\$ 14,460	\$ -
<b>510-6304-454-61-14</b>	Golf Cart Maintenance	\$ 2,180	\$ 8,899	\$ 3,504	\$ 3,005
<b>510-6304-454-65-10</b>	Agricultural Materials	\$ 28,349	\$ 22,276	\$ 72,600	\$ 65,577
<b>510-6304-454-65-11</b>	Chemicals	\$ 48,695	\$ 44,330	\$ 27,704	\$ 39,999
<b>MAINTENANCE TOTAL</b>		<b>\$ 213,560</b>	<b>\$ 98,219</b>	<b>\$ 196,587</b>	<b>\$ 170,469</b>

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Golf**

**Department - Clubhouse**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
510-6307-454-10-10	Salaries	\$ 20,870	\$ 217,723	\$ 52,250	\$ 33,660
510-6307-454-10-20	Temporary	\$ 78,624	\$ -	\$ 97,505	\$ 112,618
510-6307-454-10-30	Overtime	\$ 7,475	\$ -		\$ -
510-6307-454-29-10	Meetings and Exp Reimbursement	\$ 372	\$ -	\$ 1,030	\$ 499
510-6307-454-35-10	Contractual Services	\$ 338,810	\$ 276,501	\$ 325,913	\$ 347,547
510-6307-454-35-17	Credit Card Charges	\$ 22,396	\$ 26,406	\$ 31,557	\$ 32,188
510-6307-454-41-10	Water	\$ 1,827			\$ -
510-6307-454-41-15	Sewer	\$ 289			\$ -
510-6307-454-43-20	Maintenance of Equipment	\$ 9,710	\$ 5,444	\$ 9,068	\$ 8,059
510-6307-454-43-30	Building Maintenance	\$ 16,098	\$ 18,050	\$ 10,767	\$ 5,294
510-6307-454-53-10	Telephone	\$ 3,610		\$ 2,000	\$ -
510-6307-454-54-21	Advertising	\$ 8,223	\$ 15,301	\$ 2,712	\$ 5,466
510-6307-454-60-10	Office Supplies	\$ 7,380	\$ 2,040	\$ 15,504	\$ 15,678
510-6307-454-60-12	Postage and Printing	\$ 2,890	\$ 9,180	\$ 9,193	\$ 2,280
510-6307-454-60-19	Clothing	\$ 1,548	\$ 2,182	\$ 8,487	\$ 4,681
510-6307-454-60-20	Minor Equipment	\$ 2,923	\$ 5,967	\$ 6,767	\$ 2,000
510-6307-454-61-40	Janitorial Supplies	\$ 2,357	\$ 2,292	\$ 1,580	\$ 1,403
510-6307-454-62-13	Electricity	\$ 11,178			\$ -
510-6307-454-62-14	Gas	\$ 6,550			\$ -
510-6307-454-63-01	Food/Beverage	\$ 6,456	\$ 67,856	\$ 69,411	\$ 69,196
510-6307-454-63-02	Non-Food Supplies	\$ -	\$ 20,051		\$ -
510-6307-454-65-21	Merchandise	\$ 3,228	\$ 80,716	\$ 93,182	\$ 80,384
510-6307-454-65-23	Handicap Service	\$ 3,642	\$ 4,500	\$ 4,862	\$ 3,504
510-6307-454-84-35	Cash Shortage	\$ 118	\$ -	\$ -	\$ -
510-6307-454-84-37	Sales Tax	\$ 1,989	\$ 8,670	\$ 10,573	\$ 7,999
510-6307-454-84-38	Loss of Inventory	\$ 103	\$ 1,000	\$ 2,106	\$ -
TOTAL		\$ 558,666	\$ 763,879	\$ 754,467	\$ 732,456



## CROYA



### Introduction

### Mission/Vision Statement

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

### FY2016 Highlights

- CROYA celebrated 35 years of serving the youth of Lake Forest, Lake Bluff, and Knollwood, as the Grand Marshal of the Lake Bluff 4<sup>th</sup> of July Parade!
- The new CROYA van arrived just in time to drive in the Lake Forest Day Parade! The new van is a welcome addition to the organization, providing a much needed upgrade for daily transportation of the youth. CROYA staff drives the van to service projects and activities, and also pick students up at local schools 3 days a week. The van was a gift to CROYA from the CROYA Foundation. The Foundation continues to raise funds, including a 2015 “End of Year” mailing which has brought in about \$12,000.
- CROYA youth did an amazing amount of community service this year. Some projects include:
  - \*Habitat for Humanity Work Trip to Battle Creek, Michigan
  - \*Summer Work Stay Projects benefiting local residents
  - \*Serving dinner to families at the Ronald McDonald House (Lurie Children’s Hospital)
  - \*Dreams for Kids Extreme Recess Adaptive Water Sports for youth with disabilities
  - \*Friends of the Lake Forest Library Book Sale
  - \*Lake Forest / Lake Bluff Kiwanis Pancake Breakfast
  - \*Lake Forest Day Band Jam for the American Legion

- \*Lake Forest / Lake Bluff Artisan Guild Shows
- \*Gorton Holiday Shopping for local children
- \*KidsUganda
- \*Girls on the Run
- \*House of Peace
- \*Center for Enriched Living
- \*Benny's World Bazaar
- \*Feed My Starving Children
- \*Bernie's Book Bank
- \*PADS Homeless Shelter
- \*The Foundation for Tomorrow
- CROYA collaborated with the local school districts to provide a huge amount of meaningful programs. CROYA continues to teach 12 Peer Training classes at LFHS each year, and 4 classes at Woodlands Academy. CROYA participates in LFHS Freshmen Orientation II, LFHS Book Rental Day, Woodlands Academy "Healthy Choices Day," and Lake Bluff Middle School's "One Life, Live Well" campaign. CROYA also supports Lake Bluff Middle School's 7<sup>th</sup> grade Sock Hop and Early Release Days, and School of St. Mary's Field Day. This year, CROYA teamed up with LFHS football coach Chuck Spagnoli and 10 captains and members of the boys' sports teams, to provide an assembly for the 5<sup>th</sup> – 8<sup>th</sup> grade boys at Deer Path Middle School. Themes of the assembly included leadership, respect, building confidence, learning from failures, and creating your own happiness. CROYA staff members are constantly networking with students, teachers, social workers, administrators and parents, to determine the best ways to support local teens.
- CROYA continued to provide opportunities for the youth to work directly with the local Police Departments. Annual Flag Football and Floor Hockey games bring the officers and youth together for fun times, good food, and meaningful discussion, while breaking down stereotypes held between these groups. CROYA youth also provide support for the Police Departments' Bike Rodeos, where children learn bike safety and skills in a safe, controlled environment.
- CROYA has 3 public-private partnerships providing additional services for local youth & families.
  - \***Activator Academy Music School:** The Music Staff runs Superjam Concerts, Open Mic. Nights, Recitals, and teaches over 100 music lessons per week; all in the CROYA facility.
  - \***Family Service of Lake County in Highland Park:** Social Workers provide the GROW Counseling program, which is fee-free need-based counseling for youth and families.
  - \***Chicago Integrative Center for Psychiatry in Lake Bluff:** Social Workers provide youth and family counseling, as well as a support group for youth affected by Alcohol and Substance Abuse.
- CROYA continued to host the grief support group called STEPS (Strong Teens Embracing Positive Support). CROYA partners with Certified Grief Counselor Marian Malin to provide this group for students who have lost any type of loved one.
- CROYAppella was created by a group of musical youth! Through a grant from the CROYA Foundation, CROYAppella purchases sheet music and holds weekly practices to sing a cappella.
- CROYA partnered with LEAD to host the annual 8<sup>th</sup> grade Youth Summit at the CROYA Student Union. Youth from the local middle schools discussed the issues facing middle school students and created possible solutions.

## **FY2017 Initiatives and Programs**

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- CROYA is creating a new website with a fresh look to complement the recent public relations work done with the support of the CROYA Foundation. The words "Learn", "Give", "Accept", "Grow", and "Be" appear on the cover of the new CROYA brochure and provide an overview of

how CROYA organizes its programming. Further explanation of CROYA's programs and goals will be outlined on the website.

- With the hiring of a new Middle School Youth Worker, we are excited about the opportunities to reinvigorate the middle school programming and Executive Committees, while increasing networking with the youth and schools.
- Youth Executive Committee Elections will take place in April to determine the new Executive members for the 2016-2017 year.
- CROYA's Senior Scholarship Awards are increasing in the dollar amount of the CROYA Senior Scholarships! The three senior scholarships, named after the three CROYA Founders, Frank Farwell, Eugene Hotchkiss, and Margot Martino, will each be increased from \$1,000 to \$1,500. The winners of these scholarships are announced at CROYA's Annual Recognition Dinner in May.
- CROYA is open during the summer months and provides many opportunities for youth to be active. There are many service opportunities, such as the local Work Stays, and the Habitat for Humanity Work Trip to Battle Creek, Michigan. CROYA also takes youth to a Cubs Night game, Six Flags, Hurricane Harbor, and other fun destinations.
- CROYA is often looked to as an expert in working with youth. We appreciate the opportunity to give the youth their own place where they can create programs, develop life skills, and build connections with other youth, with trusted staff present.

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- General

Department - CROYA

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1601-416-10-10	Salaries	\$ 314,592	\$ 332,135	\$ 295,652	\$ 339,302
101-1601-616-10-20	Temporary Salaries	\$ 8,244	\$ 11,147	\$ 14,408	\$ 11,147
101-1601-416-10-40	Longevity	\$ 1,611	\$ 2,199	\$ 2,199	\$ 2,547
101-1601-416-20-10	Insurance Medical	\$ 48,587	\$ 67,514	\$ 48,966	\$ 65,417
101-1601-416-20-11	Insurance Dental	\$ 2,033	\$ 2,291	\$ 1,969	\$ 2,364
101-1601-416-20-12	Insurance Life	\$ 461	\$ 518	\$ 405	\$ 518
101-1601-416-20-20	Social Security	\$ 23,905	\$ 25,306	\$ 23,252	\$ 25,828
101-1601-416-20-30	IMRF	\$ 42,255	\$ 41,951	\$ 36,551	\$ 42,869
101-1601-416-20-40	Flexi Benefits	\$ 956	\$ 960	\$ 960	\$ 960
101-1601-416-29-03	Membership Dues	\$ -	\$ -	\$ -	\$ 200
101-1601-416-29-04	Publications	\$ 950	\$ 1,500	\$ 1,947	\$ 2,330
101-1601-416-29-10	Meeting and Expense Reimbursement	\$ 1,604	\$ 1,500	\$ 1,500	\$ 1,500
101-1601-416-35-10	Contractual Services	\$ 12,014	\$ 20,000	\$ 20,000	\$ 20,000
101-1601-416-43-01	Vehicle (Fleet) Rental	\$ 3,491	\$ 4,466	\$ 4,466	\$ 4,884
101-1601-416-43-16	IT Maintenance	\$ 6,540	\$ 6,619	\$ 6,619	\$ 7,058
101-1601-416-43-20	Maintenance of Equipment	\$ 3,043	\$ 4,000	\$ 4,000	\$ 3,500
101-1601-416-53-11	Cell Phone	\$ 2,877	\$ 3,239	\$ 3,239	\$ 3,125
101-1601-416-60-10	Office Supplies	\$ 3,999	\$ 4,000	\$ 4,000	\$ 3,500
101-1601-416-60-13	Printing	\$ 982	\$ 1,000	\$ 1,000	\$ 1,000
101-1601-416-60-17	Activity Expense - Student Enrichment	\$ 22,787	\$ 26,000	\$ 26,000	\$ 26,000
101-1601-416-60-18	Activity Expense - Junior High	\$ 13,412	\$ 21,000	\$ 21,000	\$ 21,000
101-1601-416-60-19	Activity Expense - Senior High	\$ 20,866	\$ 21,000	\$ 21,000	\$ 21,000
101-1601-416-60-20	Minor Equipment	\$ 12,275	\$ 2,030	\$ 2,030	\$ 2,000
TOTAL		\$ 547,484	\$ 600,375	\$ 541,163	\$ 608,049

## Dickinson Hall



### Introduction

#### Mission Statement

The Mission of Dickinson Hall is to offer adults educational, social and cultural opportunities as well as services fostering independence, involvement and continued personal growth, in a welcoming and dynamic environment.

#### Vision Statement

To create a positive image of aging: to be a welcoming community serving aging adults and to be the “local resource” for all age-related support services.

#### FY2016 Highlights

- Created at new format for the Newsbrief that is attractive, user friendly and well received by the membership.
- Instituted a comprehensive internal tracking system for expense related to programs and activities at DH providing a better accounting of the individual costs of programs.
- Hosted a Town Meeting attended by City Administration, the Senior Resource Commission, Senior Citizen Foundation and Dickinson Hall members to promote a dialog addressing areas of mutual concern.
- Reviewed and updated many of the DH administrative documents including SOPs and job descriptions.

#### FY2017 Initiatives and Programs

- Create a new brochure that can easily be distributed to potential members highlighting the many programs and services at Dickinson Hall.
- Plan more evening/weekend events that will appeal to those who are still in the work force.
- Continue to grow corporate sponsorships allowing for a greater number of excellent programs to be offered at greatly reduced or prices (or free) to the members. This supports our intention of providing quality programming across a broad spectrum of pricing to accommodate more of our members.

- Continue to expand the use of social media to improve awareness of Dickinson Hall and grow the membership.
- Continue to host Town Meetings with City Administration and Dickinson Hall membership.
- A new Manager will be coming on board early in the fiscal year. The new manager, with input from staff and members, will be creating new initiatives for the future.

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- Senior Center

Department - Senior Center

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
210-8506-457-10-10	Salaries	\$ 220,638	\$ 232,337	\$ 185,544	\$ 207,187
210-8506-457-10-40	Longevity	\$ 1,314	\$ 1,404	\$ -	\$ 175
210-8506-457-20-10	Insurance Medical	\$ 47,743	\$ 55,408	\$ 22,821	\$ 30,803
210-8506-457-20-11	Insurance Dental	\$ 1,480	\$ 1,718	\$ 1,184	\$ 1,773
210-8506-457-20-12	Insurance Life	\$ 288	\$ 324	\$ 208	\$ 324
210-8506-457-20-20	Social Security	\$ 16,422	\$ 17,315	\$ 13,959	\$ 15,425
210-8506-457-20-30	IMRF	\$ 28,608	\$ 29,713	\$ 23,275	\$ 26,467
210-8506-457-20-40	Flexi	\$ 403	\$ 498	\$ 498	\$ 498
210-8506-457-29-01	Training and Development	\$ -	\$ 350	\$ 350	\$ 350
210-8506-457-29-03	Membership Dues	\$ 806	\$ 500	\$ 180	\$ 500
210-8506-457-29-10	Meetings and Exp Reimb.	\$ 185	\$ 300	\$ 300	\$ 500
210-8506-457-35-10	Contractual Services	\$ -	\$ -	\$ 2,000	\$ 16,200
210-8506-457-42-30	Janitorial Services	\$ 11,456	\$ 11,800	\$ 12,000	\$ 12,600
210-8506-457-43-16	IT Maintenance	\$ 9,564	\$ 9,631	\$ 9,631	\$ 9,065
210-8506-457-43-34	HVAC Services	\$ 2,685	\$ 2,500	\$ 2,500	\$ 2,500
210-8506-457-43-35	Building Maintenance	\$ 7,902	\$ 8,650	\$ 18,000	\$ 16,600
210-8506-457-44-20	Rent	\$ 13,584	\$ 13,584	\$ 13,584	\$ 13,584
210-8506-457-53-10	Telephone	\$ 5,736	\$ 7,100	\$ 7,100	\$ 7,100
210-8506-457-53-11	Cell Phone	\$ 1,243	\$ 3,803	\$ 3,803	\$ 1,450
210-8506-457-54-21	Marketing	\$ -	\$ -	\$ -	\$ 4,000
210-8506-457-60-10	Office Supplies & Copier Rental	\$ 1,446	\$ 1,100	\$ 4,000	\$ 1,200
210-8506-457-60-12	Postage	\$ 2,051	\$ 2,400	\$ 3,500	\$ 2,400
210-8506-457-60-13	Printing, Newsletters, Programs	\$ 14,216	\$ 14,925	\$ 10,000	\$ 15,000
210-8506-457-60-20	Minor Equipment	\$ 239	\$ -	\$ -	\$ -
210-8506-457-61-11	Maintenance Materials	\$ 1,963	\$ 2,500	\$ 2,000	\$ 2,000
210-8506-457-61-40	Janitorial Supplies	\$ 273	\$ 600	\$ 600	\$ 500

THE CITY OF LAKE FOREST

Fiscal Year: 2017

Fund- Senior Center  
Department - Senior Center

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
TOTAL		\$ 390,245	\$ 418,460	\$ 337,037	\$ 388,201



**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

Fund- Senior Center

Department - Programs

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
210-8509-457-10-20	Temporary Salaries	\$ 16,934	\$ 15,600	\$ 13,490	\$ 20,800
210-8509-457-20-20	Social Security	\$ 1,295	\$ 1,193	\$ 1,128	\$ 1,591
210-8509-457-32-10	Classes/Lectures(instructors/lecturers)	\$ 20,642	\$ 21,000	\$ 18,000	\$ 21,000
210-8509-457-35-10	Contractual	\$ 21,346	\$ 25,870	\$ 25,870	\$ 25,870
210-8509-457-35-17	Credit Card Charges	\$ 3,326	\$ 3,485	\$ 3,000	\$ 3,500
210-8509-457-63-12	Fountain Supplies	\$ 3,586	\$ 4,500	\$ 3,000	\$ 4,500
210-8509-457-91-02	Trips	\$ 55,790	\$ 40,000	\$ 40,000	\$ 65,340
210-8509-457-91-11	Meals/Parties	\$ 48,860	\$ 40,000	\$ 40,000	\$ 40,760
TOTAL		\$ 171,779	\$ 151,648	\$ 144,488	\$ 183,361

**THE CITY OF LAKE FOREST**

Fiscal Year: 2017

**Fund- Senior Center****Department - Senior Center - Transportation**

		FY 2015	FY 2016	FY 2016	FY 2017
Account Number	Description	Actuals	Budget	Est. Actual	Budget
210-8522-457-10-20	Temporary Salaries	\$ 25,981	\$ 21,500	\$ 25,538	\$ 26,000
210-8522-457-20-20	Social Security	\$ 1,988	\$ 1,645	\$ 1,996	\$ 1,989
210-8522-457-35-10	Contractual Services	\$ 357	\$ 650	\$ 500	\$ 300
210-8522-457-43-01	Vehicle (Fleet) Rental	\$ 11,402	\$ 9,328	\$ 15,000	\$ 8,121
TOTAL		\$ 39,728	\$ 33,123	\$ 43,034	\$ 36,410

**CITY OF LAKE FOREST  
FISCAL YEAR 2016-2017  
PERSONNEL SCHEDULE  
BUDGETED POSITIONS**

The table below shows the budgeted full-time positions by position title. The reduction between FY2015 and FY2016 occurred primarily due to the contracting out of dispatch services and golf course management. Position counts for FY2017 remain essentially the same as FY2016, with a small reduction in Human Resources Administrative Assistant.

<b>FULL TIME POSITION TITLE</b>	<b>2014-2015 ACTUAL</b>	<b>2015-2016 ACTUAL</b>	<b>2016-2017 BUDGET</b>
CITY MANAGER	1	1	1
FINANCE DIRECTOR	1	1	1
DIRECTOR OF PUBLIC WORKS	1	1	1
DIRECTOR OF COMMUNITY DEVELOP	1	1	1
DIRECTOR OF RECREATION & PARKS	1	1	1
DIRECTOR OF HUMAN RESOURCES	1	1	1
POLICE CHIEF	1	1	1
FIRE CHIEF	1	1	1
DEPUTY POLICE CHIEF	2	2	2
DEPUTY FIRE CHIEF	2	2	2
POLICE COMMANDER	4	4	4
FIRE BATTALION CHIEF	3	3	3
FIRE MARSHALL	1	1	1
ASSISTANT DIRECTOR OF FINANCE	1	1	1
ASSISTANT DIRECTOR OF IT	1	1	1
CODE ENFORCEMENT OFFICER	1	1	1
CROYA MANAGER	1	1	1
SENIOR RESOURCES MANAGER	1	1	1
SUPERINTENDENT	5	5	4
ASSISTANT TO THE CITY MANAGER	1	1	1
COMMUNITY TELEVISION COORDINATOR	1	1	1
POLICE SERGEANT	3	3	3
FIRE LIEUTENANT	6	6	6
SUPERVISOR II	7	7	6
SUPERVISOR I	0	0	2
BUSINESS ANALYST	1	1	1
ENGINEERING SUPERVISOR	1	1	1
COMMUNICATIONS SUPERVISOR	1	0	0
POLICE OFFICER	30	30	30
FIRE FIGHTER	21	21	21
ENGINEERING ASSISTANT	3	3	3
ACCOUNTANT	1	1	1
PC/LAN SUPPORT SPECIALIST	1	1	1
BUILDING INSPECTOR	4	4	4
WATER PLANT OPERATOR	6	6	6
PROGRAM MANAGER	5	5	6
PLANNER	1	1	1

**CITY OF LAKE FOREST  
FISCAL YEAR 2016-2017  
PERSONNEL SCHEDULE  
BUDGETED POSITIONS**

The table below shows the budgeted full-time positions by position title. The reduction between FY2015 and FY2016 occurred primarily due to the contracting out of dispatch services and golf course management. Position counts for FY2017 remain essentially the same as FY2016, with a small reduction in Human Resources Administrative Assistant.

<b>FULL TIME POSITION TITLE</b>	<b>2014-2015 ACTUAL</b>	<b>2015-2016 ACTUAL</b>	<b>2016-2017 BUDGET</b>
PLAN REVIEWER	2	2	2
COMMUNICATIONS MANAGER	1	1	1
HUMAN RESOURCES SPECIALIST	1	1	1
DEPUTY CITY CLERK	1	1	1
PROGRAM SUPERVISOR	6	6	6
YOUTH WORKER	2	2	2
REFUSE COLLECTOR	10	10	9
MAINTENANCE WORKER II	35	33	33
PARTS TECHNICIAN	1	1	1
MECHANIC	4	4	4
COMMUNICATIONS OPERATOR	9	0	0
COMMUNITY SERVICE OFFICER	3	3	3
MARKETING & COMMUNICATION SPLST	1	1	1
ASSISTANT SENIOR RESOURCES MGR	1	1	1
ADMINISTRATIVE PLANNER/TECHNICIAN	0	0	1
ADMINISTRATIVE ASSISTANT II	8.6	8.75	6.6
ASSISTANT TO DIRECTOR OF PW	1	1	0
MANAGEMENT ANALYST	0	0	1
ACCOUNT CLERK III	4	4	4
ADMINISTRATIVE ASSISTANT I	3.8	3.8	4.8
RECORDS CLERK	4	5	5
PROGRAM ASSISTANT	1	1	1
MEDIA COORDINATOR	1	1	1
TECHNICIAN	1	1	1
<b>FULL TIME PERSONNEL</b>	<b>224.4</b>	<b>213.55</b>	<b>213.4</b>

**NUMBER OF SEASONAL EMPLOYEES  
LAST THREE YEARS**

	<b>ACTUAL 2014-2015</b>	<b>ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
Number of Seasonal Employees over 1,000 Hours/Year	55	42	51
Number of Seasonal Employees under 1,000 Hours/Year	279	273	279

**THE CITY OF LAKE FOREST  
PAY PLAN FY2017**

**OPERATIONAL AND CLERICAL CLASSIFICATION**

<b>POSITION</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>	<b>STEP 6</b>	<b>STEP 7</b>
Maintenance Worker I	\$38,573	\$40,588	\$42,602	\$44,617	\$46,631	\$48,646	\$51,412
Account Clerk II Administrative Assistant I Program Assistant	\$45,465	\$47,947	\$50,429	\$52,911	\$55,392	\$57,875	\$61,253
Records Clerk	\$47,575	\$50,579	\$53,583	\$56,586	\$59,590	\$62,594	\$66,572
Account Clerk III Administrative Assistant II	\$48,034	\$51,120	\$54,207	\$57,293	\$60,380	\$63,466	\$67,541
Community Services Officer	\$49,697	\$52,921	\$56,146	\$59,370	\$62,594	\$65,819	\$70,068
Maintenance Worker II Parts Technician	\$50,594	\$54,142	\$57,691	\$61,239	\$64,787	\$68,336	\$71,884

4/20/16 preliminary pending contract ratification for LFEA and Fire - subject to change

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

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**THE CITY OF LAKE FOREST  
PAY PLAN FY2017**

**PROFESSIONAL AND TECHNICAL CLASSIFICATION**

<b>POSITION</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>	<b>STEP 6</b>	<b>STEP 7</b>
Media Coordinator	\$40,785	\$43,987	\$47,187	\$50,389	\$53,590	\$56,791	\$60,883
Program Supervisor Youth Worker	\$47,152	\$49,831	\$52,510	\$55,189	\$57,869	\$60,547	\$64,166
Deputy City Clerk Human Resources Specialist Marketing/Communications Specialist	\$51,249	\$54,199	\$57,148	\$60,097	\$63,045	\$65,994	\$69,968
Executive Assistant	\$54,213	\$57,275	\$60,337	\$63,400	\$66,462	\$69,524	\$73,665
Engineering Technician Planning Technician	\$57,709	\$61,291	\$64,872	\$38,154	\$72,034	\$75,616	\$80,373
Water Plant Operator	\$59,082	\$62,365	\$65,647	\$68,930	\$72,213	\$75,495	\$78,778
Accountant Community TV Coordinator	\$62,091	\$65,477	\$68,864	\$72,250	\$75,637	\$79,023	\$83,634
Mechanic	\$61,476	\$64,829	\$68,182	\$71,535	\$74,888	\$78,241	\$81,594
Building Inspector Engineering Assistant Fire Marshal	\$61,898	\$65,684	\$69,472	\$73,258	\$77,045	\$80,832	\$85,876
PC/LAN Support Specialist Plan Reviewer Business Analyst	\$64,819	\$68,683	\$72,547	\$76,412	\$80,276	\$84,140	\$89,311
Firefighter^	\$61,912	\$65,690	\$69,468	\$73,245			
Firefighter Paramedic	\$65,585	\$69,396	\$75,036	\$78,942	\$82,848	\$86,754	\$91,102
Police Officer	\$66,135	\$70,597	\$75,059	\$79,521	\$83,983	\$88,445	\$94,287

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

4/20/16 preliminary pending contract ratification for LFEA and Fire - subject to change

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

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**THE CITY OF LAKE FOREST  
PAY PLAN FY2017**

**SUPERVISORY CLASSIFICATION**

<b>POSITION</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>	<b>STEP 6</b>	<b>STEP 7</b>
Lead Code Enforcer Lead Plan Reviewer	\$66,694	\$70,804	\$74,913	\$79,022	\$83,131	\$87,241	\$92,706
Network Administrator Supervisor I Senior Accountant	\$73,045	\$76,349	\$79,653	\$82,956	\$86,260	\$89,564	\$94,247
Chief Water Plant Operator Engineering Supervisor Cemetery Sexton Supervisor II	\$76,952	\$80,448	\$83,944	\$87,440	\$90,935	\$94,432	\$99,382
Fire Lieutenant Paramedic	\$95,851	\$99,303	\$100,838	\$102,374	\$103,909	\$105,444	\$106,979
Police Sergeant	\$99,858	\$101,419	\$102,982	\$104,543	\$106,105	\$107,667	\$110,851

4/20/16 preliminary pending contract ratification for LFEA and Fire - subject to change

**THE CITY OF LAKE FOREST  
PAY PLAN FY2017**

**MANAGERIAL AND ADMINISTRATIVE CLASSIFICATION**

<b>POSITION</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
Management Intern	\$36,462	\$47,193
Assistant Planner	\$45,607	\$62,062
Management Assistant	\$55,550	\$71,750
Asst. Senior Resources Manager Planner Program Manager	\$58,981	\$80,141
Assistant to the City Manager CROYA Manager Senior Resources Manager Senior Planner	\$63,016	\$95,260
Communications Manager	\$61,479	\$96,920
Assistant City Manager Assistant Director of Finance/IT	\$85,315	\$116,176
Superintendent	\$105,040	\$119,961
Fire Battalion Chief Police Commander	\$112,372	\$120,535
Deputy Fire Chief Deputy Police Chief	\$122,670	\$132,796

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



**THE CITY OF LAKE FOREST  
PAY PLAN FY2017**

**EXECUTIVE CLASSIFICATION**

**POSITION**

**Level I**

City Manager

Merit

**Level II**

Director of Community Development

Director of Finance

Director of Parks and Recreation

Director of Public Works

Fire Chief

Police Chief

Merit

**Level III**

Director of Human Resources

Merit

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

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## 2016 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
Community Development	Plan Reviews/ Permit Issuance/ Inspections	Examine plans for compliance with applicable codes, regulations. Coordinate reviews by other sections as needed. Upon confirmation of compliance, issue permit to authorize construction. Visit job sites as required by the Code to assure safe construction, cleanliness of site and consistency with approved plans.	Core
	City Code Maintenance/ Updating	Support of Boards and Commissions to review, update, modify various provisions of the code periodically to reflect new laws, court decisions, development trends, community goals.	Core
	Development Reviews	Consideration of all petitions related to development and redevelopment of properties throughout the City.	Core
	Code Enforcement	Response to complaints about nuisances and non-compliance with Code.	Core
	Long-range Planning	Manage process and offer support to Boards, Commissions, City Council, City staff, institutions and the overall community on the development and updating of broad and focused long-term plans including: Comprehensive Plan, CBD studies, Master Plans for community institutions and various special studies.	Core
	Design Reviews	Review development projects for consistency with Code and design guidelines at the staff level and at the Board and Commission level. Provide guidance to customers on how to achieve compliance with requirements.	Core
	Customer Service/Public Relations	Constant communication with residents, contractors, realtors, property owners, businesses, etc. to listen, advise, respond to questions, guide, set realistic expectations, serve as an ally and ambassador for the City.	Core
	Plan Review and Inspections - Bannockburn & Lake Bluff	Services provided to nearby communities for revenue to maximize the use of staff resources and expertise.	Elective

## 2016 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Front Counter Service	Services directly related to taking in applications for building permits, Boards and Commissions. Review of checklists to assure complete applications prior to acceptance.	Elective
CROYA	Enrichment and Well-Being - Youth Committees, Peer Training, LF College Gates Leadership Programs, Retreats, Community Service Projects, Work Trips, Bullying Prevention Programs.	Administer over 300 skill-based programs designed to develop self-esteem and leadership. CROYA's model engages community-based youth at a time of significant intellectual, physical and moral growth.	Core
	Counseling/ Assessments/ Outreach/ Life Skills - Individual, family and group assessments, Youth Advocate Partnerships, Grief and Recovery Support Groups, Social Worker Networking/ Referrals for 3 high schools and 4 middle schools	Key to youth-driven programming sets the trusting relationships that naturally develop, affording staff the ability to easily navigate the youth "world", serving as neutral and constant mentors to all youth and to effectively connect students and their families in need with core service providers.	Core

## 2016 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Administrative/ Management - Facility rentals and office management, finance management and fundraising, staff development, program development, office policies and procedures.	CROYA continues to effectively manage its resources, staff and facility through best practices and City standards, and by continually aligning staff goals and responsibilities to achieve current programming needs.	Core
	Youth-driven Social Activities - Road trips to skate parks, Cubs games, water parks, movies, etc. Weekend Evening Band Jams and Dances, Community Celebration Events including Lake Forest Day Parade, Lake Forest Day Carnival, Band Jam and July 4 parade in Lake Bluff.	Activities are run by sub-committees where youth are taught and practice skills such as collaboration, active listening, self-reflection and problem-solving through an inclusive group model. Social-based programs serve in building a positive rapport, often translating into a safe culture where young adults turn for advice, support and critical concerns.	Elective
<b>Finance</b>	Budgeting	Preparation of and compliance with annual budget.	Core
	Annual Audit/Financial Report	Compliance with GASB and preparation of audit materials and annual report.	Core
	Financial Management	Accounting, procurement, payroll, accounts payable, accounts receivable, water billing, debt planning and strategic financial management.	Core

## 2016 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Support to City Council, Boards & Commissions	Finance Committee, Audit Committee agendas, minutes, research and reporting.	Core
	Vehicle Stickers	Coordinate vehicle sticker, parking and pet tag program.	Core
	Real Estate Transfer Tax	Administration	Core
IT	Internal Information Services	User Help Desk support, disaster recovery/business continuity, VM server environment/iSeries maintenance and upgrades, data and network security, file and database management, Internet/Intranet hosting, email maintenance, server/desktop/mobile fleet management, print services management	Core
	Communications	PBX phone system, email systems, wireless data access, remote data access, leased line management, City fiber network, aggregate ISP management	Core
	Strategic Planning	Oversee/manage new technology initiatives, administer 5-year technology master plan, inter-agency collaboration.	Core
	Inter-agency information services	Highwood - Public Safety services; Lake Bluff and Bannockburn - building permits; Library payroll, A/P, GMBA, telephone	Elective
Fire	Fire Subdual	Structure fires, gas odor investigations, CO alarms, fire alarms, special service calls, investigations, mutual aid calls	Core
	Fire Training	Required to meet state and federal mandates. Enhances resident safety.	Core
	Specialized Response Teams	Hazmat, water rescue, high angle, below grade, trench rescue, structural collapse, wildfires, mutual aid calls.	Core
	Emergency Medical Services, auto accidents, unique incidents for Lake Forest, Lake Bluff and Knollwood	Critical medical and trauma care, mutual aid calls.	Core

## 2016 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Fire prevention: inspections, smoke detector installations, public education programs	Vital to the safety and well-being of the community.	Core
	Special Event Assistance: Festival & Fireworks, Bagpipes/Bonfire, Tree Lighting ceremony, Lake Forest Day, County events, blood pressure checks, LFHS/LFC football games, bike medics	Emergency medical services enhancement and safety. LFHS and LFC are required to have an ambulance as a stand-by unit.	Elective
<b>Human Resources</b>	Salary and compensation administration	Payroll, medical/dental insurance, pensions, collective bargaining.	Core
	Property and liability insurance administration	Liability/worker's comp claims, federal reporting/posting compliance, Executive Safety Committee.	Core
	Contracts	Life insurance, retiree medical savings plan, deferred compensation.	Core
	Employment policies and personal practices/administration.	Policy development/compliance, drug testing, disciplinary oversight, legal compliance and records management.	Core
	Non-Contractual	Tuition reimbursement, longevity bonus, flex contribution, paid leave, AFLAC, flexible spending card, employee activities, training, Employee Assistance Program, Wellness Program and employee communications.	Elective

## 2016 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
OCM/Clerk	Support to City Council	Preparation of agendas and minutes	Core
	Process core permits, licenses and certificates	Birth/death, liquor, freedom of information requests	Core
	Process permits, licenses and certificates-other	Landscaping, solicitation permits	Elective
OCM/Legislative & Legal	Support to City Council, Boards & Commissions	Research, reporting and coordination of studies to aid in development of ordinances/resolutions for the establishment and/or maintenance of public policy. Coordination of meetings, activities and events.	Core
	Legal Services	Research, consultation, preparation of documents, litigation and prosecution.	Core
OCM/LFTV	Meetings and Events	Video recording and broadcasting of Boards and Commissions meetings and special events	Core
	City event information and community programming	Video recording and broadcasting of Lake Forest Day, 4th of July LB parade, Boards & Commissions Dinner, segments for Economic Development, CROYA, Rec, OCM and Seniors	Elective
	Community Groups	Video recording for community groups in LF and LB	Elective
OCM/Public Information, Community Relations and Economic Development	Public information	Development of Dialogue in its current print format, web site and social media management, press releases, public relations, community and business relations.	Core
	Communications support to departments	Develop promotional pieces for referenda, construction projects, news, seasonal issues and City-sponsored special events	Elective
	Special Event Management	Create, coordinate and process City-sponsored special events pursuant to City Policy	Elective
	Economic Development Initiatives	Attract new businesses (primarily retail, sales, food) and communicate/work with existing businesses	Elective

## 2016 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
<b>Police/Patrol Division</b>	Staffed by 24 officers and 6 supervisors, divided into 3 shifts, providing sworn police coverage 24/7/365.	All calls for service, crash reports, misdemeanor and felony crime reports, patrolling and traffic enforcement.	Core
<b>Police/Investigations Division</b>	Supervised by 1 commander and staffed by 5 detectives (3 for general case work, 1 for SD 67 and 1 for SD 115) for 24/7/365 coverage.	Completes complex investigations (i.e. abuse, sudden death, burglaries); usually felons. School detectives spend a majority of their time in the schools, working with staff and students.	Core
<b>Police/Records Division</b>	5 full-time clerks process all police records.	Ensures reports, citations, FOIA requests are completed, stored for reference and delivered. Provide staffing for extended lobby hours.	Core
<b>Police/Community Service Officers</b>	2 full-time and 1 part-time CSOs support department operations that do not require a sworn officer.	Answer calls that do not require a sworn officer, provide parking enforcement, handle traffic direction at crashes, road closures and special events, animal calls.	Core
<b>Police/School Crossing Guards</b>	3 seasonal employees.	Intersections Covered: Deerpath & Hastings, Deerpath & Green Bay, Green Bay & Greenwood	Elective
<b>Public Education/ Crime Prevention</b>	1 full-time civilian	Liaison with Dickinson Hall, banks, churches, businesses and Chamber of Commerce.	Elective



## 2016 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
<b>Research/Analyst</b>	1 part-time civilian	Assist with grants. Research future cost savings and revenue sources. Analyze crime trends and provide data to patrol.	Elective
<b>Parks &amp; Recreation/Rec</b>	Programs	Free, fee-based or profit-making for all recreational areas	Core
	Rentals/Services at Rec Center, Stirling Hall, Everett School, Wildlife Discovery Center and all Parks	Room rentals, birthday party services, game room, meeting spaces, playgrounds, tennis and sport courts, pavilions	Elective
	Support Services for Community	Community special event support, Market Square Foundation, memorials	Elective
<b>Parks &amp; Recreation/Golf Course</b>	Facility and Maintenance	18 holes, driving range, lessons, pro shop, leagues, restaurant and outings	Core
<b>Parks &amp; Recreation/Parks</b>	Amenities	Ice rink, benches, tables, fountains	Elective
	Trails	Walking paths, bike trails, nature hiking	Core
	Athletic Turf and Ball Fields	Fencing, backstops, play surfaces, mowing, fertilization, irrigation systems, lining fields, placing goals	Core
<b>Parks &amp; Recreation/Parks &amp; Forestry</b>	Green services, landscaping and ground maintenance	Landscaping, mowing, trees, fertilization, mulching, tree removal, beach sand cleaning, lakefront dredging, maintenance of shrub beds on City parkways/public buildings	Core
<b>Parks &amp; Recreation/Forestry</b>	Tree Care	Planting, removal and trimming of City-owned trees in public right-of-ways, City property	Core
	Insect/Disease	Public safety, well-being, enforcement of existing ordinance and property value enhancement	Elective
<b>Parks &amp; Recreation/Cemetery</b>	Burials		Core
	Sales	Plots and niches	Core
	Grounds Maintenance	Mowing, tree and shrub care	Core
<b>Public Works/Streets</b>	Pavement Maintenance	Asphalt, concrete repairs, sidewalks, signs, striping and litter collection	Core
	Lighting, electric	Maintenance of City electric street lights and intersection signalization	Core

## 2016 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Snow/Ice Control	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	Core
	JULIE Locates	Locating underground utilities	Core
	Gas Lights	Maintenance of City's gas lights	Elective
	Sweeping	All City streets are swept to reduce the debris entering the storm sewer system	Core
<b>Public Works/Sanitation</b>	Refuse Collection	Bi-weekly; top of drive collection	Core
	Recycling	Once weekly, curbside collection	Core
	Compost Center	City operated for disposal of recyclables, yard waste, metal and electronics	Core
	Yard Waste	Bi-weekly; curbside collection	Core
<b>Public Works/Water-Sewer</b>	Sewer Maintenance	Repairs, cleaning, catch basins/manholes and maintenance of sanitary and storm sewer system	Core
	Meter Reading	Meters are read monthly to determine if significant leaks exist or for malfunctions.	Core
	Water Mains	Maintenance of City's water mains, including valves, fire hydrants and taps	Core
	JULIE Locates	Locating underground utilities	Core
<b>Public Works/Water Plant</b>	Production	Production of potable water (water reservoir and elevated tank), including IDNR and EPA record-keeping	Core
	Equipment Maintenance	Maintenance of pumps, valves, generators and sewer lift stations	Core
<b>Public Works/Fleet</b>	Equipment/Vehicle Repair	Maintenance of all City-owned vehicles/equipment, including modifications to new and existing equipment	Core
	Capital Purchases	Specifications/bidding of required equipment for entire City Fleet	Core
	Capital Repairs	Electrical, carpentry, plumbing and roof repairs for all City buildings, including plan reviews, specs for upgrades on replacements of new facilities	Core
<b>Public Works/Building Maintenance</b>	Janitorial Services	Specifications, bidding and monitoring	Core
<b>Public Works/Engineering</b>	Permitting/Plan Review	Issuance of permits and oversight of development plans	Core
	Enforcement/Inspection	Field supervisor: construction projects - asphalt, sidewalk, sewer and water mains	Core

## 2016 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Capital Improvement Project Specifications	Bid specs and proposals for all CIP	Core
<b>Public Works/Streets, Sanitation, Building Maintenance</b>	City Special Events	Lake Forest Day, 4th of July, Tree Lighting Ceremony: power needs, barricades, refuse and street sweeping	Elective
<b>Dickinson Hall/Administration</b>	Transportation	Administer 6,000 rides annually to seniors and younger residents with disabilities	Core
	Fund Raising	Transportation: \$25,000 annually; Senior Advocate position: \$35,000 annually; specialized programs, facility improvements	Core
	Program Development and Facility Rental	Diverse programming for adults aged 50-100; facility rental to non-profit local organizations	Core
<b>Dickinson Hall/Enrichment, Well-Being and Wellness</b>	Cultural/educational activities and events	Fee-based and free programs focused on intellectual/educational pursuits, fitness and wellness	Core
	Volunteers	Meaningful volunteer opportunities: income tax preparation, daily telephone reassurance, business mentors, volunteer drivers, etc.	Core
	Health education programs	Community partnerships with Northwestern Lake Forest Hospital Balance Classes, health lectures and screening, Medical Equipment Lending Closet	Core
<b>Dickinson Hall/Counseling, Independent Living Support</b>	Senior Advocate	Counseling and emotional support, independent living services, Medicare and insurance assistance, financial aid, 2000+ client contacts annually	Core
<b>Dickinson Hall/Social Events</b>	Lunches, lectures, arts, crafts, games, sports, day trips	Fee-based and free programs that provide a social network and create a sense of community.	Elective

## **City of Lake Forest**

### **Debt**

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

The City maintains a "Aaa" bond rating by Moody's Investors Service, which was most recently affirmed in 2015. The City has maintained a Aaa rating since 1988.

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

The City Council has adopted by Ordinance a limit on debt to be repaid by property taxes. Ordinance 2013-70 establishes that the annual debt service levy, after abatements, is limited to the debt service levy for the 2004 tax extension, to be increased annually by the change in the Illinois Municipal Price Index. Currently, the City's debt service property tax levy is well below this limit.

The table on the following page shows debt service requirements by fund. The City does not currently anticipate issuing additional debt until 2017 for water treatment plant improvements.

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

	Fund 422 SSA 25 SSA Levy	Fund 423 SSA 26 SSA Levy	Fund 424 SSA 29 SSA Levy	Fund 425 Storm Sales Tax	Fund 427 2008 GO Levy	Fund 428 2009 GO Levy	Fund 429 2010 GO Levy	Fund 432 2013 Ref Levy	Fund 433 2015 GO Levy/TIF	Fund 501 Water	Fund 510 Golf	GRAND TOTAL
FY17	72,285	19,814	142,920	530,590	821,575	277,620	617,811	335,763	449,137	2,198,830	98,568	5,564,913
FY18	70,935	20,051	144,564	531,930	822,000	278,245	626,474	435,763	468,425	2,212,390	96,968	5,707,743
FY19	74,525	20,298	146,279	520,855	816,750	278,745	633,599	533,763	464,050	2,202,903	92,968	5,784,733
FY20	72,933	20,556	148,070	529,780	815,225	278,195	614,599	679,763	589,675	2,213,503	113,018	6,075,314
FY21	76,275	20,826	149,943	533,205	623,000	282,495	794,924	752,763	582,050	2,228,678	110,518	6,154,675
FY22	79,350	21,108	151,903	536,255	626,725	281,495	786,193	747,013	609,425	2,085,728	105,518	6,030,711
FY23	77,213	21,404	153,956	538,930	624,144	283,808	776,480	738,963	615,925	2,101,740	98,580	6,031,141
FY24			156,108	538,690	626,019	285,745	766,293	735,763	622,050	1,291,620	95,790	5,118,077
FY25					627,169	286,745	754,543	732,263	627,800			3,028,519
FY26					626,919	287,345	747,293	733,463	638,175			3,033,194
FY27					625,919	287,545	739,063	721,838	633,050			3,007,414
FY28					628,444	287,345	729,600	720,038	647,800			3,013,226
FY29						291,480	702,650	1,136,475	850,838			2,981,443
FY30							965,700	1,131,600	876,338			2,973,638
FY31							921,450	1,218,200	900,488			3,040,138
FY32							916,600	1,209,800	841,438			2,967,838
FY33							909,450	1,170,000	833,525			2,912,975
FY34									1,620,125			1,620,125
FY35									366,575			366,575
FY36									365,025			365,025
FY37									363,125			363,125
FY38												
	523,515	144,057	1,193,742	4,260,235	8,283,888	3,686,808	13,002,719	13,733,225	13,965,037	16,535,390	811,925	76,140,540

## CITY OF LAKE FOREST, ILLINOIS

### Demographic and Economic Information

#### Last Ten Fiscal Years

Fiscal Year	Population		Equalized Assessed Value (EAV)	Per Capita EAV	Personal Income	Per Capita Personal Income	Unemployment Rate
2006	21,500	(E)	2,457,299,204	114,293	1,657,478,000	77,092	2.6%
2007	21,500	(E)	2,705,199,367	125,823	1,657,478,000	77,092	2.3%
2008	21,600	(E)	2,867,232,409	132,742	1,665,187,200	77,092	2.8%
2009	21,600	(E)	2,958,675,487	136,976	1,665,187,200	77,092	3.9%
2010	21,600	(E)	2,890,654,508	133,827	1,665,187,200	77,092	5.8%
2011 *	19,375	(A)	2,717,547,097	140,260	1,493,657,500	77,092	7.8%
2012 *	19,375	(A)	2,565,080,023	132,391	1,493,657,500	77,092	7.0%
2013 *	19,375	(A)	2,378,047,139	122,738	1,493,657,500	77,092	7.2%
2014 *	19,375	(A)	2,253,547,404	116,312	1,493,657,500	77,092	7.1%
2015 *	19,375	(A)	2,250,468,636	116,153	1,493,657,500	77,092	5.4%

(A) Actual

(E) Estimate by City of Lake Forest

#### Data Source

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

2010 Census information for Per Capita Personal Income was not available.

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

## CITY OF LAKE FOREST, ILLINOIS

### Principal Employers

Current Year and Nine Years Ago

Employer	2015			2006		
	Employees	Rank	% of Total City Population	Employees	Rank	% of Total City Population
Northwest L	1,600	1	8.26%	1,667	1	8.31%
Hospira Inc.	1,350	2	6.97%	1,000	3	4.99%
Trustmark In	800	3	4.13%	1,000	2	4.99%
TAP Pharmaceutical Products			0.00%	850	4	4.24%
Solo Cup Cc	600	4	3.10%			
Lake Forest	500	5	2.58%	375	6	1.87%
Lake Forest	350	6	1.81%	364	7	1.81%
Pactiv Corp	300	7	1.55%	439	5	2.19%
City of Lake	275	8	1.42%	263	10	1.31%
Brunswick C	200	9	1.03%	280	9	1.40%
Packaging C	200	10	1.03%			
Lake Forest Elem. S.D. No. 67				304	8	1.52%

### Data Source

City staff contacted companies via mail.

CITY OF LAKE FOREST, ILLINOIS

Operating Indicators  
Last Ten Fiscal Years

Function/Program		2006	2007	2008	2009	2010	2011	2012	2013	2,014	2,015
General Government											
City Clerk											
	Real Estate Transfer Tax (1)										
	Number of T	-	249	283	183	261	293	297	382	440	394
	Rebates Issu	-	24	35	23	30	37	37	40	67	40
	Birth Certificates Issued	2,198	2,930	2,790	2,690	2,751	1,940	2,821	2,675	2,250	2,556
	Passports Issued (2)	193	314	132	89	108	48	29	0	0	0
Community Development											
	Building permits issued	4,055	3,501	3,491	3,142	2,610	3072	3451	3197	3418	3667
	Residential construction	44	22	33	23	4	7	11	7	13	20
	Commercial construction	1	3	1	3	1	0	1	2	1	1
	Building inspections cond	11,945	10,880	11,343	9,284	8,060	8392	8645	8925	8651	9657
Public Safety											
	Fire protection										
	I.S.O. rating	4	4	4	4	4	4	4	4	4	4
	Number of calls answered										
	EMS	1,446	1,477	1,624	1,558	1,041	1,211	1,607	1,726	1,574	1,785
	Fire	1,558	1,647	1,576	1,759	1,233	1,177	1,734	1,403	1,497	1,503
Police (calendar year)											
	Non traffic arrests	506	526	450	449	424	385	335	237	191	89
	Parking violations	11,189	11,898	9,530	9,626	8,472	8,757	7,114	7,013	5,979	5,250
	Traffic violations	4,821	4,512	3,287	5,320	3,190	2,997	2,028	2,220	1,877	1,741
Public Works											
	Streets										
	Street resurfacing (miles)	4.41	1.90	10.36	3.08	5.76	6.57	7.09	5.92	5.00	5.50
	Potholes repaired (4)	2,484	1,575	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Number of snow events										
	Salting	5	10	20	8	14	15	14	23	27	21
	Plowing	9	16	36	25	15	20	12	12	21	20
	Inches of sn	47	33	83	72	56	60	21	36	48	50
Sanitation											
	Refuse collection custom	6,217	6,316	6,356	6,361	6,361	6,471	6,471	6,472	6,462	6,654



CITY OF LAKE FOREST, ILLINOIS

Operating Indicators (Continued)

Last Ten Fiscal Years

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2,014	2,015
Parks and Recreation (3)										
Fitness										
Number of programs	533	478	370	348	349	334	322	264	336	181
Units of participation	2,657	2,228	1,796	1,648	1,355	1,393	1,196	1,060	1,587	1,216
Athletics										
Number of programs	199	210	220	213	278	157	309	283	270	341
Units of Participation	3,279	3,189	3,232	3,253	3,148	2,416	2,932	2,704	2,524	2,282
Lakefront, Early Childhood Education and Lifetime Activities										
Number of programs	323	337	343	307	306	420	395	319	294	126
Units of participation	1,932	1,874	1,873	1,541	1,402	1,344	1,424	1,576	1,380	752
Cultural Arts/Special Events										
Number of programs	436	417	326	338	292	320	270	306	286	87
Units of participation	3,831	3,618	2,454	2,536	2,274	2,262	2,008	1,972	1,999	1,329
Wildlife Discovery Center, Ridge Teams Course and Adventure										
Number of programs	231	224	221	176	10	124	104	37	47	20
Units of participation	1,335	1,274	1,157	969	772	627	582	301	360	2263
Developed parks and recreation areas	10	10	10	10	10	10	10	10	10	10
Developed park acreage	370.5	395.5	395.5	395.5	395.5	415	404	404	404	404
Sites with playgrounds	8	8	8	8	8	8	8	9	9	9
Sites with baseball diamo	7	7	7	7	7	7	8	8	8	8
Sites with soccer fields	7	7	7	7	7	7	7	7	7	7
Sites with basketball stan	4	4	4	4	4	5	5	5	5	5
Sites with tennis courts	6	6	6	6	6	6	6	6	6	6
Deer Path Golf Course										
Size	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes
Rounds of P	38,700	36,500	39,900	35,494	35,079	32,664	31,949	30,321	29,435	27,956
Daily fee	18,600	17,000	18,000	15,500	15,839	15,102	14,466	13,646	17,449	17,646
Seasonal	20,100	19,500	21,900	19,994	19,240	17,564	17,483	16,675	11,986	10,310

CITY OF LAKE FOREST, ILLINOIS

Operating Indicators (Continued)  
Last Ten Fiscal Years

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2,014	2,015
Water										
New Connections (tap-on	99	52	34	39	16	19	22	20	28	33
Meters in operation	6,633	6,695	6,681	6,771	6,774	6,761	6,755	6,754	6,751	6,764
Meters connected to sew	6,501	6,482	6,520	6,550	6,570	6,570	6,583	6,584	6,587	6,577
Average daily consumptic	4.913	3.931	4.182	3.737	3.611	3.669	3.759	4.202	3,652	3,250
Peak daily consumption (	12.407	10.773	9.477	9.883	9.389	8.982	11.805	10.298	8.611	7.345
Rated daily pumping cap:	14	14	14	14	14	14	14	14	14	14
Total gallons pumped during fiscal year (in millions)	1,777.6	1,441.6	1,525.1	1,441.7	1,321.1	1,336.5	1,372.0	1,534.0	1,332.8	1,187.6
Municipal paid parking facilities										
Long- term parking spaces										
Miscellaneous	813	813	813	813	813	813	813	813	813	813
Union Pacific	98	98	98	98	98	98	98	98	98	98
Metra (Telec	502	502	502	502	502	502	502	502	502	502
Short-term parking space	341	341	341	341	341	341	341	341	341	341
Component Unit										
Library services										
Books and non print mate	133,893	137,343	140,171	143,518	142,654	145,496	145,539	147,330	148,318	146,214
Registered borrowers	13,820	14,002	14,233	14,490	15,145	15,645	16,200	15,160	15,403	15,440
Fiscal yearbooks, items or materials	398,504	407,399	415,547	406,998	488,056	465,927	485,450	457,632	450,876	410,852

Data Source

City departments

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

## **City of Lake Forest Budget Acronyms**

**ADA**- Americans with Disabilities Act

**CAFR**- Comprehensive Annual Financial Report

**CARP** – Capital Asset Replacement Program

**CBD**- Central Business District

**CIP**- Capital Improvement Program/Plan

**CMAQ**- Congestion Mitigation and Air Quality Improvement Program

**CNW**- Chicago and North Western Bicycle Path

**CPOA**- Conway Park Owners Association

**CROYA**- Committee Representing Our Young Adults

**CSO** – Community Service Officer

**EA**- Electrical Aggregation

**EAB**- Emerald Ash Borer

**EAV** – Equalized Assessed Valuation

**EMS**- Emergency Medical Services

**EMT** – Emergency Medical Technician

**ERI** – Early Retirement Incentive

**FB** – Fund Balance

**FMLA** – Family and Medical Leave Act

**FOIA** – Freedom of Information Act

**FTE** – Full-Time Equivalent

**FY**- Fiscal Year (May 1 through April 30)

**GAAP** – Generally Accepted Accounting Principles

**GASB** – Governmental Accounting Standards Board

**GFOA** – Government Finance Officers Association

**GIS**- Geographic Information Systems

**GO Bond**- General Obligation Bond

**HVAC**- Heat, Ventilation, and Air Conditioning

**IDOT**- Illinois Department of Transportation

**IGA** – Intergovernmental Agreement

**ILCS** – Illinois Compiled Statutes

**IMRF**- Illinois Municipal Retirement Fund

**IRMA** – Intergovernmental Risk Management Agency

**IT**- Information Technology

**ITEP**- Illinois Transportation Enhancement Program

**JULIE**- Joint Utility Locating Information for Excavators

**LF** – Lake Forest

**LFC** – Lake Forest College

**LFHS**- Lake Forest High School

**LFTV**- Lake Forest Television (Cable)

**LGDF** – Local Government Distributive Fund

**MFT** – Motor Fuel Tax

**MSF**- Municipal Services Facility

**OCM**- Office of the City Manager

**OPEB** – Other Post-Employment Benefits

**PEG**- Public, Educational, and Governmental

**PTLL** – Property Tax Extension Limitation Law (Property Tax Cap)

**RETT** – Real Estate Transfer Tax

**SRO** – School Resource Officer

**SSA**- Special Service Area

**TIF**- Tax Increment Financing

**UGG** – Uniform Grant Guidance

**W/S** – Water and Sewer

**City of Lake Forest  
Budget Glossary**

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

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

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

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

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

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

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

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

**Contractual Services-** Services provided by external entities.

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

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

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

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

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

**Expenditures-** The cost of goods delivered or services rendered.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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