



THE CITY OF
LAKE FOREST

CHARTERED 1861

**LAKE FOREST, ILLINOIS
ANNUAL BUDGET
FISCAL YEAR 2018**

(MAY 1, 2017 TO APRIL 30, 2018)

THE CITY OF LAKE FOREST
ANNUAL BUDGET
FISCAL YEAR 2018
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THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL MAY 1, 2017

Introduction

On behalf of the entire Lake Forest City staff, I am pleased to present you with the proposed FY18 (May 1, 2017 – April 30, 2018) Annual Operating and Capital Budget totaling \$93,503,465. The proposed FY18 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 of \$93,503,465 reflects an \$829,662 increase (0.90%) compared to the FY17 estimated actual, due primarily to increased capital expenses funded through one-time impact fees and charges.** The following provides an overview of the City's proposed budget and financial outlook.

Financial Outlook

These are the times that try men's souls. The summer soldier and the sunshine patriot will, in this crisis, shrink from the service of their country; but he that stands for it now, deserves the love and thanks of man and women."

Thomas Paine,
"The American Crisis"
1777

Just when you think that economic and political conditions could not get any more challenging or polarized - they do! Will the Trump Administration be a friend or foe to local government? Will the Illinois legislature ever adopt a budget? Will they freeze property taxes for two years or permanently? The State of Illinois' financial picture has not improved over the past years, and unquestionably has gotten much worse. The uncertainty and impacts of the "rendezvous with reality" we discussed in early 2015 still persists today with no clear end in sight.

It seems unconscionable that decision-makers in Springfield continue to ignore the on-going structural imbalance of our State budget. They refuse to make the tough decisions necessary for the State to live within its means, and fail to comprehend that with each passing day the situation becomes increasingly dire. The State has \$130 billion in unfunded pension liabilities, \$11 billion in unpaid bills and the Governor's recent budget proposal is not balanced but actually has a deficit of \$5 billion.

Strong Management and Solid Financials in the Midst of Chaos

"Am I a part of the cure, or am I a part of the disease...?"

"Clocks", Coldplay

The City of Lake Forest has never succumbed to being a "summer soldier" or a "sunshine patriot" and will continue to monitor the situation in Springfield while planning, projecting and preparing for the future. 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. Our commitment to "fighting the good fight" and a willingness to make the necessary tough decisions 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?") including the recent development of a 10-year General fund forecast. The economic realities and demographic shifts within the community will inevitably alter the provision of City services. We have made a conscious effort 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. We acknowledge and embrace our fiduciary responsibility to stretch every tax dollar and perform as efficiently as possible – so we serve as the "cure" and not the "disease".

Planning, Preparation and Alignment

As directed by City Councils, staff regularly examines various aspects of our operations to determine if there are more efficient or more cost-effective methods for providing service to residents. Planning, preparation and proper alignment are a

vital component of our long-term fiscal strategy. We strive to achieve consistent progress through thoughtful planning and community involvement. During FY17 we initiated the following studies:

- 1) Cable TV Shared Services – The City participated with the Cities of Highland Park, Highwood and the Village of Lake Bluff and the County of Lake 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. Despite its best efforts and a lack of consensus on how best to proceed, the City is moving forward on its own and will contract out the service effective May 1. The number of public meetings aired on Channel 19 will be reduced going forward to televise only City Council, Plan Commission and other meetings as directed by the City Council or City Manager. The annual operating savings realized by contracting the service should be approximately \$150,000.
- 2) Fire Service Task Force – A Committee of elected officials, residents and staff analyzed opportunities for creating greater operational efficiencies and alternative approaches to purchasing and utilizing fire apparatus. Following a presentation to the City Council in late 2016, the City initiated conversations with the Villages of Libertyville and Lake Bluff and the Rockland Fire Protection District (Knollwood) to explore alternative delivery methods in hopes of creating a long-term, financially sustainable operational model. Public safety pension obligations and rising personnel costs are making it increasingly challenging to continue to provide high quality fire and police services.
- 3) Building Permit and Planning Review Procedures and Processes – In January, the City Council authorized a comprehensive review of the City's building permit and review process and make recommendations on how to improve the efficiency of the operations. The consultant is scheduled to present its recommendations in April with implementation likely to occur in FY18.
- 4) Strategic Planning – The City will be updating its Strategic Plan in February, 2017. The update is timely with a new Mayor and two new aldermen taking office in May. The new Plan will help focus attention on strategies of greatest importance as we look to the City's future.
- 5) Comprehensive Plan Update – Following adoption of the new Strategic Plan, the City will turn its attention to updating sections

of the City's Comprehensive Plan. Many sections of the Plan have been in place for over 20 years and are worthy of review and possible updating.

FY17 BUDGET IN REVIEW

FY17 has been an active but very productive 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 hospital project (\$190 million) is scheduled to open in the first quarter of 2018; the Deer Path Inn (\$25 million) has reopened to rave reviews; interior and exterior renovations to Market Square (\$3.5 million) should be completed this summer; Lake Forest College Science Building is well underway (\$40 million); Pfizer is investing (\$9.5 million) in its local R&D headquarters; and Lake Forest Academy Student Union is nearing completion (\$3.5 million). Residential building activity is also increasing including the redevelopment of the Laurel Avenue property and the McKinley Road condominium project. All are very positive signs about the health and vitality of our community and the private sector's willingness to invest in our future.

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. The City continues to expand its use of OpenGov, a software application that makes financial reports more accessible and understandable to residents. Recently, with the retirement of the Fire Inspector, the City contracted out the position resulting in savings of approximately \$50,000 per year. In FY18 it appears that the Performance Analytics Consortium will finally begin operations. Seven communities have committed to financing and implementing the collection and management of information relating to public safety operations. The program will be rolled out to other service areas in a controlled, systematic method. The City will continue to actively participate in the Municipal Partnership Initiative and other intergovernmental collaborations.

General Fund revenues in total are projected to be on pace with budget estimates, with both positive and negative variances in specific revenue sources. General Fund expenses are estimated to be \$.8 million less than budget, primarily due to vacancy savings.

FY18 PRIORITIES AND INITIATIVES

There is every reason to believe that FY18 will be equally active and productive as FY17. Some programs and studies initiated in FY17 (ie: Building Permit and Review Processes) will be carried into the new fiscal year. In addition, the City will address the following:

- ✓ Continue monitoring activities at the State and Federal level which could impact the City's financial status, including property tax freeze, unfunded mandates and a reduction in local funding.
- ✓ Implement a marketing campaign to promote the community: "Welcome Home".
- ✓ 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.
- ✓ Transition to a contractual arrangement for the City's Cable TV operations.
- ✓ Undertake drainage and playability improvements at the Deerpath Golf Course.
- ✓ Redesign the pedestrian underpass plans in collaboration with Metra and IDOT and pursue outside funding.
- ✓ Continue to reinvest in the aging public infrastructure as set forth in the City's Capital Improvement Program (CIP).
- ✓ Implement renovations to South Park and the recently acquired LFOLA Park.
- ✓ Complete the process of updating the City's Strategic Plan and attendant policies and priorities.
- ✓ Begin the process for updating sections of the City's Comprehensive Plan.

FY18 CAPITAL INITIATIVES

- 1) East Side Train Station Renovation (\$300,000)– 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 FY17, exterior painting, repairing woodwork, and tuck-pointing were completed. In FY18, bathroom upgrades, sprinkling and other interior life-safety and restoration activities will be undertaken with the financial support of the Lake Forest Preservation Foundation.

- 2) Western Avenue Streetscape Improvements (\$327,000)– The City plans to begin a major facelift to the Western Ave. streetscape, north of Laurel Ave. starting in May. Construction should be completed before the end of summer.
- 3) South Beach Access Road – (\$1,446,282) The City needs to address a structural failure of the roadway leading down to the boat launching area at the south end of Forest Park. The project is being funded primarily with fees collected from the hospital expansion project. The goal is to start the project after Labor Day and be completed before the start of the 2018 boating season.
- 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. Recently, the City completed a value-engineering review to identify opportunities to reduce the overall project cost. Utilizing a bridge design which has conceptually been approved by Metra will significantly lower the overall project cost from the previous design. 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 (\$1,100,000)- 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 engaged to prepare a master plan for the course and facilities to make it more competitive going forward. In FY18, course drainage improvements, construction of a continuous cart path and patio/clubhouse enhancements will be undertaken.
- 6) Ferry Hall Bridge (\$735,370) – Last year an engineering inspection revealed deterioration of the underdeck of the bridge. The bridge has been partially closed to vehicular traffic and repairs will during the third and fourth quarters of 2018.
- 7) Storm Sewer Improvements (\$1,400,000) – Every three years when the road program is funded by MFT, the City undertakes a major storm sewer project. In FY18 a system upgrade is planned for the West Fork/Hackberry/ Bowling Green neighborhood.

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. Our experience and temperament tends to be more aligned with “front-line soldiers” rather than “sunshine soldiers”.

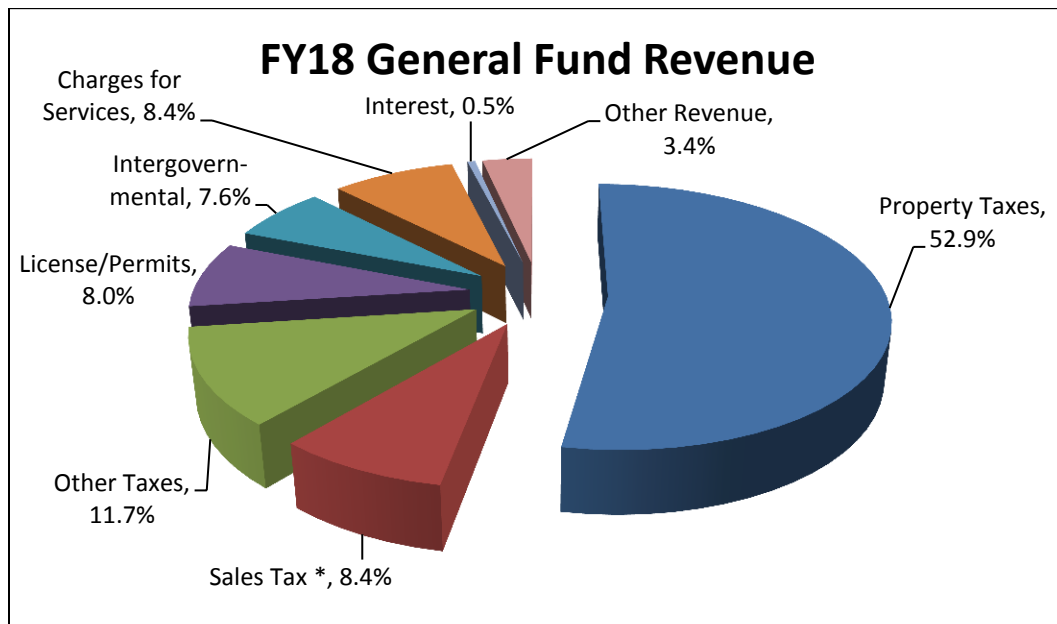
With potential collateral damage resulting from the State’s budgetary failures, the Lake Forest City Council must continue to objectively and equitably differentiate between community/individual “wants” and “needs”, and rationally allocate available resources to achieve the greatest common good. We will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

The City may be well-served to also monitor the impact of State decisions on our local public school systems. A property tax freeze and transferring the obligation for funding pensions back to the local school districts will put added pressure on taxpayers and school boards if the State decides to move in this direction. Since the public schools account for more than 50% of the homeowner’s tax bill, it would be prudent and in the resident’s best interest if the two taxing bodies engaged in joint long-range financial planning.

In our quest to be an instrument for “curing” financial ills, the City will continue to explore opportunities to become less reliant on State and Federal funding. Those local governments that fail to address the changing realities will only perpetuate the “disease” of careless financial management. 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 FY18 projected revenue is \$34,532,244. The General Fund reserves are forecasted to equal \$24,827,930 or 72.0% of revenues as of April 30, 2018. This amounts to \$8.8 million greater than the established 35% reserve amount set forth in the City's Fiscal Policy. General fund revenues are projected to increase 2.6% over FY17 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 **1.45% increase** in the tax levy for all City functions (including Recreation, Library and Debt Service). The increase includes the permitted 0.70% 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 0.89% or \$30 on an \$800,000 home in Lake Forest.**
- For FY2018, the City Council adopted changes to various fees and charges resulting in an increase (\$203,055) in General Fund revenues; (\$293,620) transferred to the Public Safety pension funds from the General Fund; as well as

(\$20,193) in Parks & Recreation Fund revenues and (\$210,080) in Water Fund revenues.

- Estimated revenue from the Real Estate Transfer Tax is \$1,308,847 in FY17 and \$1,328,480 in FY18. All proceeds from the tax go into the Capital Improvement Fund.

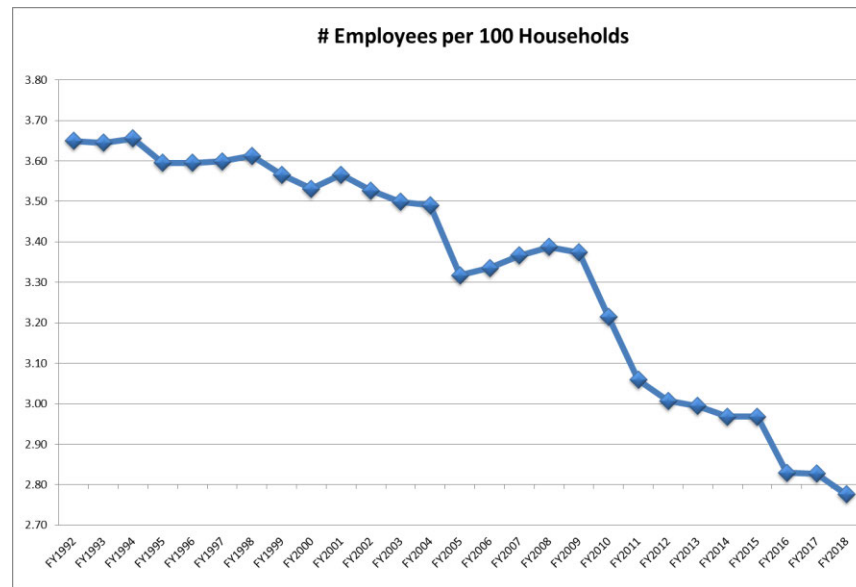
General Fund Expenses

The FY18 General Fund Budget, which includes personnel, materials, and transfers to other funds, is \$33,135,562 which is \$1.325 million or 4.2% more than the FY17 estimated actual expenses primarily due to personnel vacancy savings in FY17. The General Fund FY18 budget is as follows:

General Fund	FY2017 Est. Actual	FY2018	\$ Change	% Change
Operating	\$31,488,581	\$33,085,562	\$1,596,981	5.1%
Capital/One-Time Transfers	321,866	50,000	(271,866)	(84.5)%
Total	\$31,810,447	\$33,135,562	\$1,325,115	4.2%

General Fund expenditure highlights include:

- Total **personnel costs**, including pensions and insurance requirements, are budgeted to **increase 1.2%** over the FY17 budget and 6.2% over the FY17 estimated actuals, due to vacancy savings in FY17. This proposed increase encompasses the following:
 - A general pay plan adjustment of 2.5%;
 - Approved range adjustments for employees still working their way through the pay plan;
 - IMRF, Fire and Police pension plan contributions;
 - Health, dental and life insurance and miscellaneous benefits.
 - **No new positions are proposed for FY18, total personnel numbers continue to decline as set forth below.** *(One new full-time position is recommended in the Cemetery Fund, in lieu of two seasonal positions)*



Capital Improvements

The General Fund **capital equipment** budget for FY18 is \$450,000 (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 Street Sweeper \$310,000
- Replace Water/Sewer Vactor (Water & Sewer Fund) \$440,000
- Replace Parks Mower (Parks & Recreation Fund) \$ 83,000

The total FY2018 **Capital Improvement Fund budget** (excluding grant-funded projects) is \$ 5,657,767. These projects are financed through Real Estate Transfer Tax revenue, Sanitation Fees, bond proceeds, excess operating revenues, one-time impact fees and receipts from the sale of City-owned property. Some notable projects in addition to the above Capital Equipment include:

- Annual Street Overlay & Repairs \$ 900,000 (MFT)
- Emerald Ash Borer Program \$ 150,000
- Concrete Curb/Sidewalk Repairs \$ 122,000
- West Fork/Hackberry Storm Sewer* \$1,400,000
- IT Hardware and Software \$ 223,832
- Public Safety Bldg. Renovations \$ 228,053
- Ferry Hall Bridge Repair \$ 735,370
- South Beach Access Rd Repair \$1,446,282

- Old Elm Storm Sewer (Design) \$ 110,000
- North Western Ave. Streetscape \$ 327,000 (MFT)

Other Funds

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 FY18 budgets for the City's Enterprise and Special Revenue Funds, including capital improvements and equipment, are as follows:

	FY2017 Est. Actual	FY2018	\$ Change	% Change
Water/Sewer	\$ 10,008,869	\$15,067,678	\$5,058,809	50.54%
Golf	2,199,651	2,868,881	669,230	30.42%
Cemetery	860,152	825,397	(34,755)	(4.04)%
Parks/Recreation	8,675,218	9,285,864	610,646	7.04%
Senior	567,191	617,377	50,186	8.85%

Other Fund budget highlights include:

The total FY18 **Water and Sewer Fund capital budget** is \$7,206,000 due primarily to the membrane filter retrofit project. This includes Old Elm Water Main Improvement Project (\$610,000); Annual sanitary sewer lining program (\$150,000); and the membrane filter retrofit (\$5,250,000). 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.

The **Parks and Recreation Fund, and Golf Fund** are areas that we need to continue to keep a close eye on in FY18. Continued subsidization of the Golf Fund from the Parks and Recreation Fund has put pressure on maintaining an appropriate fund balance. Course improvements scheduled for FY18 hopefully will have a positive long-term impact of rounds played and revenue realized.

Conclusion

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.", with a stylized, cursive script.

Robert R. Kiely, Jr.
City Manager



City Council Fiscal Policy

FISCAL YEAR 2018

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.

City Council Fiscal Policy

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 2016

City of Lake Forest Strategic Plan Update

December 30, 2016

The City of Lake Forest adopted its five year strategic plan for 2012-2017 four years ago. Of the 87 priority items identified by the City Manager and Executive Staff, 26 items have been completed, and 61 items have been identified as ongoing initiatives (for the most part get completed on a year to year basis). Overall, with the completion of the last two items in 2016, 100% 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, generator preventative maintenance, and audit services.
- Continue active participation in Municipal Partnering Initiatives.

Community Character/Livability

- Continue offering Community Engagement Forums.
- 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.
- Developed and Adopted a sustainability plan for the community.

Community Infrastructure

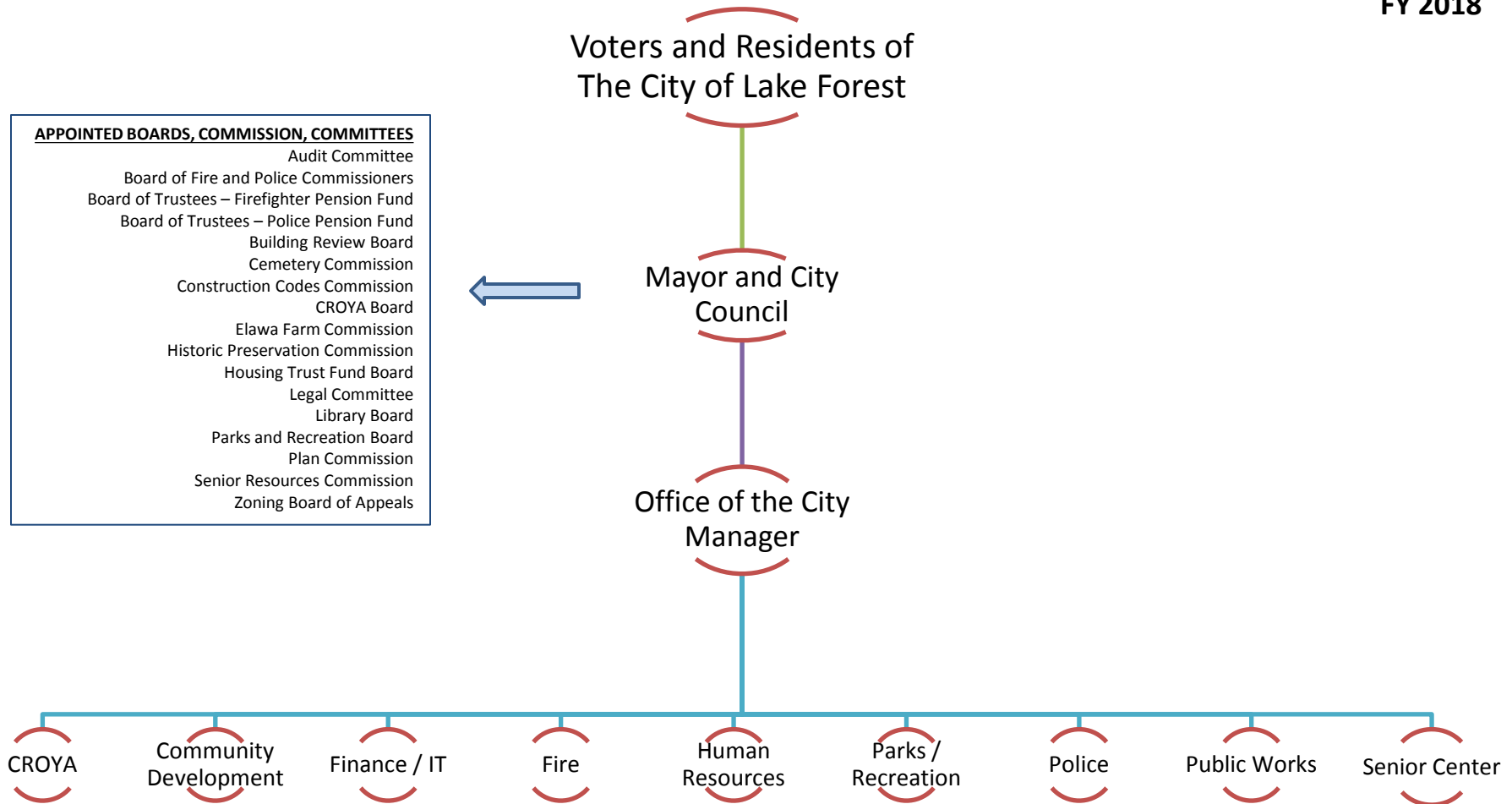
- Continued to pursue an Amtrak stop and a pedestrian underpass at the Telegraph Rd Station. Staff continues to work with the Governor's new team.
- Developed a project checklist for engineering that would consider "green" approaches such as storm sewer interceptors, bio swales, permeable pavers, and rain gardens.
- Established Hospital Advisory Committee to assist in finalization of plan. The committee has completed work for the current phase of the hospital project.

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.

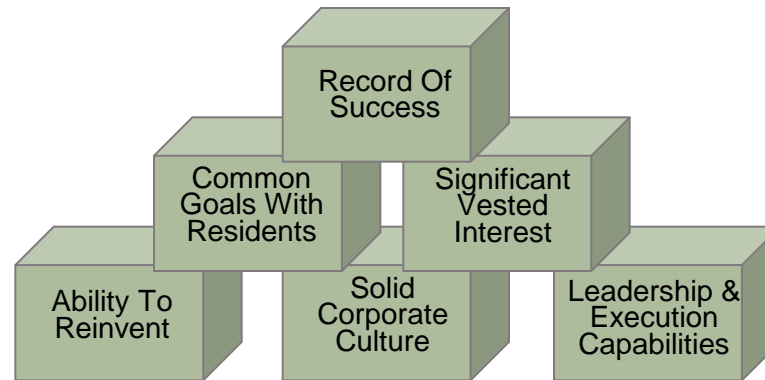
Human Capital

- 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.
- Real Estate Rider modifications have been completed.

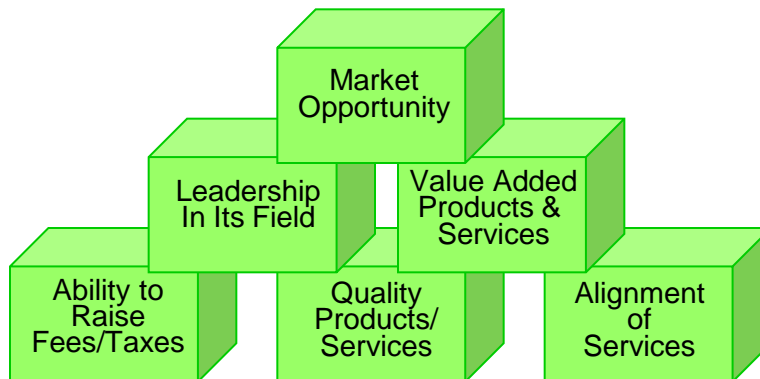


The Durable City

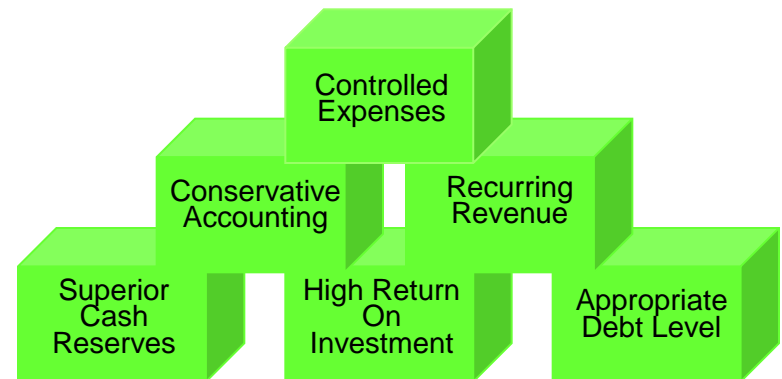
Strong Management



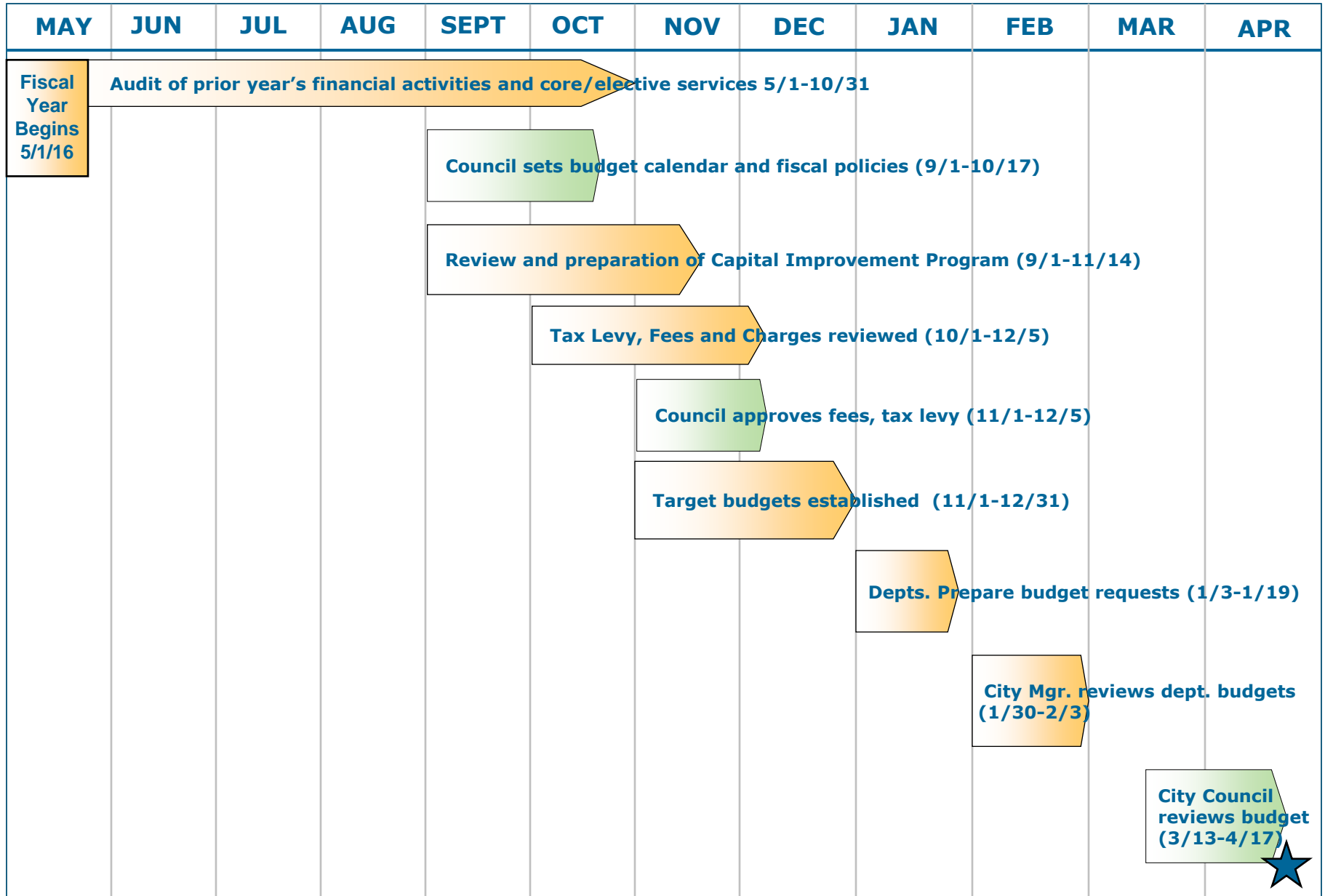
Sustainable Business Model




Solid Financials




Comprehensive Financial Program -- FY2018 Budget Timeline



 = Council Action

 = City Staff Action

 = City Council Adopts Budget 5/1/17

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	Yes	Yes	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		
510	Deerpath Golf Course	Yes	Yes	Enterprise	Non-Major	
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	

* Funds Closed in FY17

**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	•	•	•	•	•		•	•		
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						•				
230	Cemetery						•				
245	Foreign Fire				•						Separate Board
246	Drug Forfeiture						•				
247	Alcohol Forfeiture						•				
248	Housing Trust		•								
311	Capital Improvements	•	•	•	•	•	•	•	•		
314	Rt 60 Bridge								•		Closed FY17
315	Rt 60 Intersection								•		Closed FY17
322	Laurel/Western TIF		•						•		
421	2003D/2011A Bond Storm			•							Closed FY17
422	SSA 25 Knollwood Sew			•							
423	SSA26 Waukegan Sew			•							
424	SSA 29 Saunders Rd			•							
425	2004B/2011B Storm			•							
427	2008 GO Bonds			•							Closed FY17
428	2009 GO Bonds			•							
429	2010 GO Bonds			•							
432	2013 Refunding 2010A			•							
433	2015 GO Bond Issue			•							
501	Water and Sewer			•						•	
508	Wat and Sew Capital									•	
510	Deerpath Golf Course						•				
601	Fleet									•	
605	Liability Insurance			•		•					
610	Self Insurance			•		•					
701	Fire Pension				•						Separate Board
702	Police Pension							•			Separate Board
709	Trust Care Funds						•				Non-budgeted Fund
752	Special Assessment			•							Non-budgeted Fund
240	Library										N/A - component unit

City of Lake Forest

Basis of Accounting versus the Budgetary Basis

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

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

Other minor variances include:

- Changes in fair value of investments are not budgeted in the 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

		FY17 YE Estimate			FY18 Budget		
	<u>5/1/2016</u>	<u>Rev</u>	<u>Exp</u>	<u>4/30/2017</u>	<u>Rev</u>	<u>Exp</u>	<u>4/30/2018</u>
101 General	21,598,693	33,643,002	31,810,447	23,431,248	34,532,244	33,135,562	24,827,930
120 Flex	99,599	0	0	99,599	0	8,000	91,599
122 LF Hospital	2,086,180	16,157	177,500	1,924,837	9,000	1,919,180	14,657
124 MS Site Project	(2,280)	2,377,179	125,000	2,249,899	16,874	2,066,315	200,458
201 Park and Public Land	449,049	81,138	165,000	365,187	451,015	445,000	371,202
202 Motor Fuel Tax	802,327	666,699	200,000	1,269,026	507,779	1,300,000	476,805
205 Emerg Telephone	223,159	245,600	273,797	194,962	245,900	231,797	209,065
210 Senior Resources	136,638	577,393	567,191	146,840	621,537	617,377	151,000
220 Parks and Recreation	2,369,450	8,510,313	8,675,218	2,204,545	8,966,572	9,285,864	1,885,253
223 Parks Equip Reserve	217,661	151,000	155,690	212,971	151,000	160,000	203,971
224 Special Recreation	435,646	418,809	441,667	412,788	441,898	465,040	389,646
230 Cemetery	5,138,785	1,102,582	860,152	5,381,215	728,380	825,397	5,284,198
245 Foreign Fire	186,447	100,000	200,000	86,447	100,000	185,000	1,447
246 Drug Forfeiture	33,580	2,185	500	35,265	2,215	35,000	2,480
247 Alcohol Forfeiture	85,640	34,430	28,500	91,570	30,000	90,000	31,570
248 Housing Trust	702,211	65,600	30,000	737,811	53,600	250,000	541,411
311 Capital Improvements	5,970,787	9,918,655	11,444,527	4,444,915	4,745,077	5,783,947	3,406,045
314 Rt 60 Bridge	1,041,338	4,148	1,045,486	0	0	0	0
315 Rt 60 Intersection	414,715	1,844	416,559	0	0	0	0
322 Laurel/Western TIF	2,317,254	14,079	1,012,000	1,319,333	5,000	1,493,150	(168,817)
421 2003D/2011A Bond Storm	392,579	265,799	658,378	0	0	0	0
422 SSA 25 Knollwood Sew	12,657	73,047	72,285	13,419	71,435	70,935	13,919
423 SSA26 Waukegan Sew	2,796	20,385	19,826	3,355	20,551	20,051	3,855
424 SSA 29 Saunders Rd	2,429	143,743	142,920	3,252	145,064	144,563	3,753
425 2004B/2011B Storm	1,071,533	750,618	531,090	1,291,061	654,295	532,430	1,412,926
427 2008 GO Bonds	164,237	6,764,838	6,929,075	0	0	0	0
428 2009 GO Bonds	19,797	280,242	278,120	21,919	278,745	278,745	21,919
429 2010 GO Bonds	0	647,925	618,811	29,114	626,474	627,474	28,114
432 2013 Refunding 2010A	10,984	337,961	336,513	12,432	435,763	436,513	11,682
433 2015 GO Bond Issue	0	450,533	450,137	396	469,063	469,425	34
501 Water and Sewer	6,140,894	7,929,969	7,951,876	6,118,987	8,812,549	7,861,678	7,069,858
508 Wat and Sew Capital	2,108,956	1,417,011	2,056,993	1,468,974	10,741,194	7,206,000	5,004,168
510 Deerpath Golf Course	158,712	2,101,011	2,199,651	60,072	2,832,846	2,868,881	24,037
601 Fleet	601,519	1,982,180	1,732,483	851,216	1,654,797	1,844,789	661,224
605 Liability Insurance	1,285,056	1,334,548	1,076,978	1,542,626	1,338,918	1,267,352	1,614,192
610 Self Insurance	3,711,789	5,495,000	5,049,000	4,157,789	5,697,000	6,160,000	3,694,789
701 Fire Pension	31,897,075	3,849,744	2,304,960	33,441,859	3,949,942	2,548,000	34,843,801
702 Police Pension	27,404,163	3,991,594	2,635,473	28,760,284	4,496,220	2,870,000	30,386,504
709 Trust Care Funds	475,099	0	0	475,099	0	0	475,099
		95,766,961	92,673,803		93,832,947	93,503,465	

FY17 to FY18 change of +/- 10%:

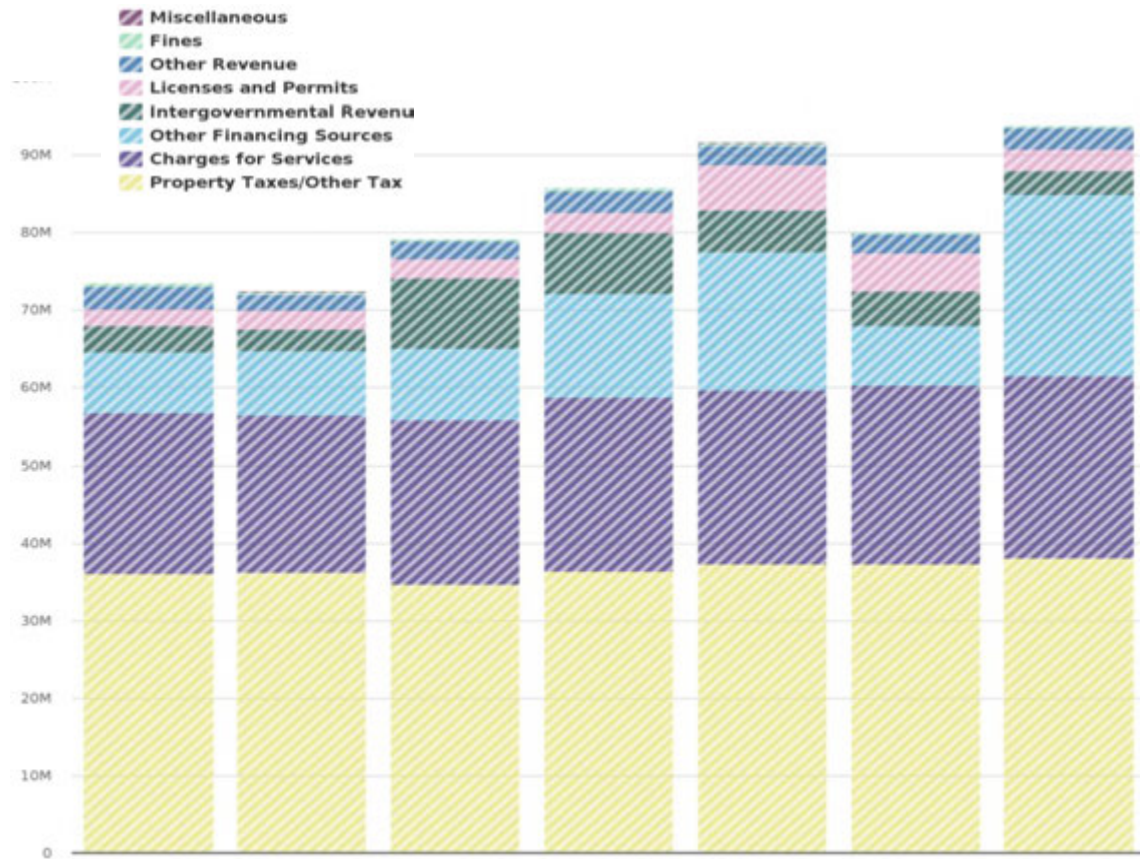
New or Closed Funds - Funds 314/315/421/427

Planned accumulation or drawdown of fund balance - Funds 122/124/202/220/245-248/311/322/501/508/510/601/610

Immaterial change in dollar amount - Funds 423/424/433

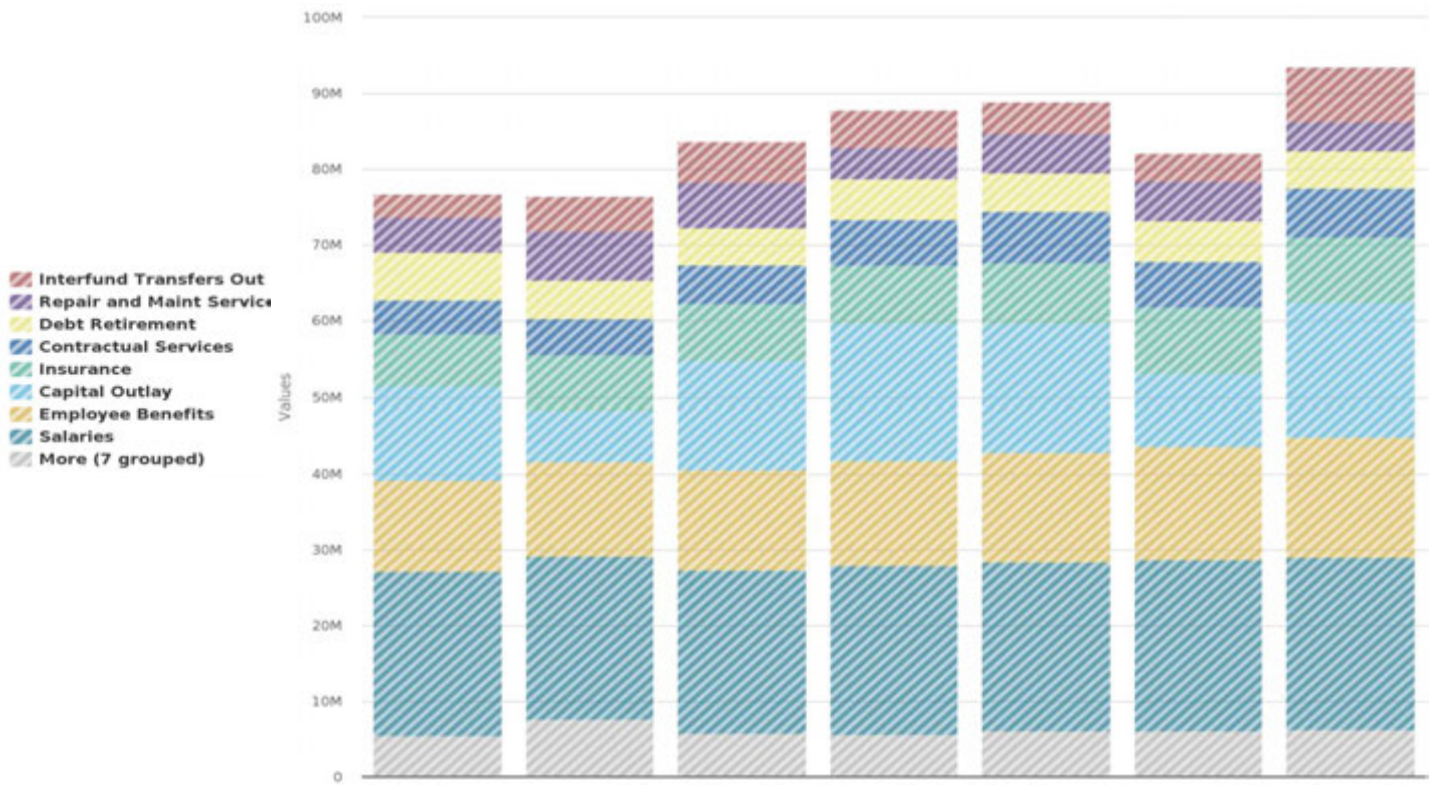
**City of Lake Forest
Revenue by Source Comparison
All City Funds**

	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget	2017-18 Budget
Property Taxes	27,930,202	27,918,216	26,433,585	27,371,299	28,057,833	29,027,623	29,707,941
Other Taxes	5,477,175	5,659,508	5,505,704	5,966,359	6,195,670	5,525,470	5,503,480
Sales and Use Taxes	2,685,900	2,614,000	2,711,497	3,108,592	3,056,559	2,750,901	2,888,612
Charges for Services	20,770,866	20,362,725	21,268,310	22,419,566	22,413,703	23,045,084	23,527,061
Other Financing Sources	7,742,152	8,341,640	9,163,409	13,360,061	17,875,351	7,639,245	23,383,980
Intergovernmental	3,372,384	2,727,824	9,077,338	7,760,948	5,369,758	4,478,536	2,949,328
Licenses and Permits	2,237,727	2,406,145	2,515,039	2,642,673	5,881,312	4,989,287	2,821,085
Other Revenue	2,974,855	2,014,526	2,226,372	2,814,516	2,450,712	2,444,912	2,749,910
Fines	376,790	371,015	389,500	387,500	325,000	285,250	256,500
Miscellaneous	13,050	18,050	45,303	25,050	25,050	45,050	45,050
Total	73,581,101	72,433,649	79,336,057	85,856,564	91,650,948	80,231,358	93,832,947



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

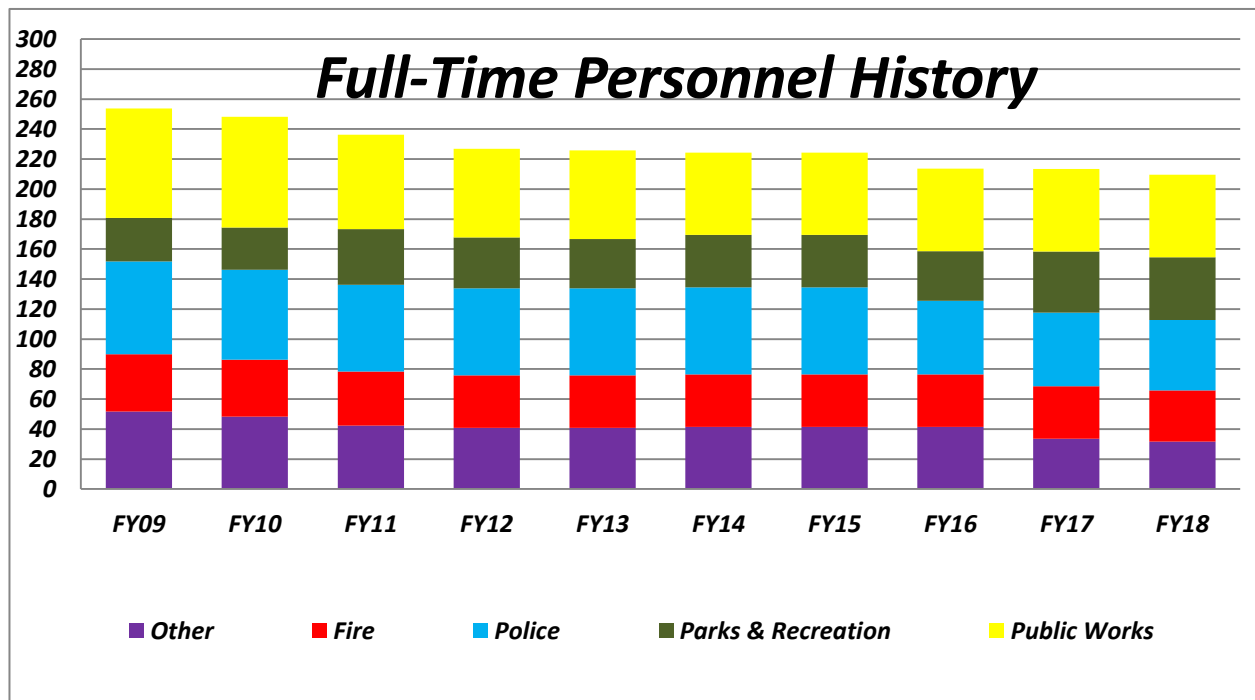
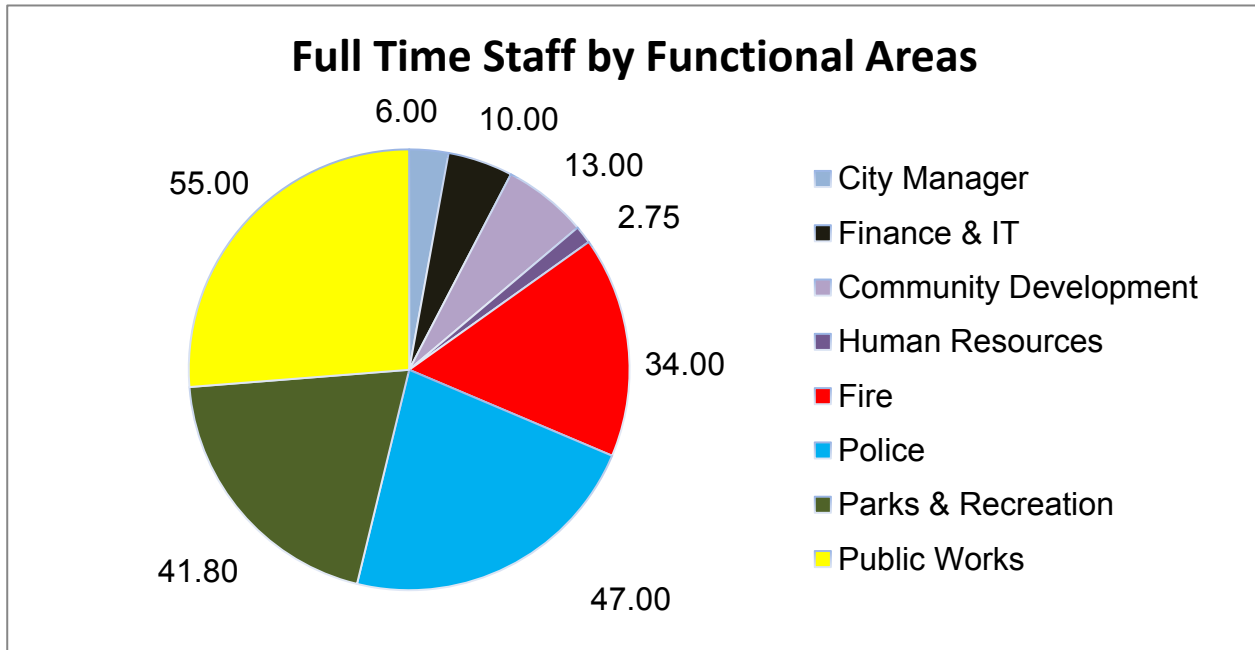
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Salaries	21,572,368	21,400,529	21,526,929	22,212,446	22,292,640	22,552,386	22,780,030
Employee Benefits	12,054,225	12,468,336	13,166,083	13,942,975	14,426,263	15,030,281	15,817,023
Capital Outlay	12,165,068	6,850,595	14,353,561	17,931,832	16,859,078	9,497,123	17,705,236
Insurance	7,052,075	7,118,748	7,431,553	7,626,307	8,067,348	8,652,855	8,664,998
Contractual Services	4,428,649	4,822,488	5,035,299	6,060,835	6,642,135	6,139,017	6,375,356
Debt Retirement	6,256,278	5,082,103	5,040,217	5,339,565	5,221,133	5,364,937	4,885,747
Repair and Maint Services	4,643,513	6,398,057	5,922,397	4,185,492	5,103,105	5,114,947	3,946,985
Interfund Transfers Out	2,990,655	4,685,958	5,397,129	4,896,883	4,127,547	3,797,853	7,100,560
Supplies - General	1,994,081	1,881,491	1,700,896	1,679,326	1,862,537	1,840,958	1,831,875
Miscellaneous Expenses	900,306	3,264,392	1,533,735	1,447,334	1,711,696	1,701,828	1,945,645
Utility	1,764,278	1,743,742	1,762,663	1,708,035	1,741,479	1,727,755	1,595,014
Non-Personnel Expenses	546,539	531,823	517,392	517,698	500,702	540,956	537,118
Communications	309,731	200,339	229,795	217,291	214,265	191,924	192,600
Rentals	75,427	78,999	77,419	88,364	83,443	82,436	80,422
Advertising	8,000	27,000	27,000	23,170	22,801	14,216	44,856
Total	76,761,193	76,554,600	83,722,068	87,877,553	88,876,172	82,249,472	93,503,465



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

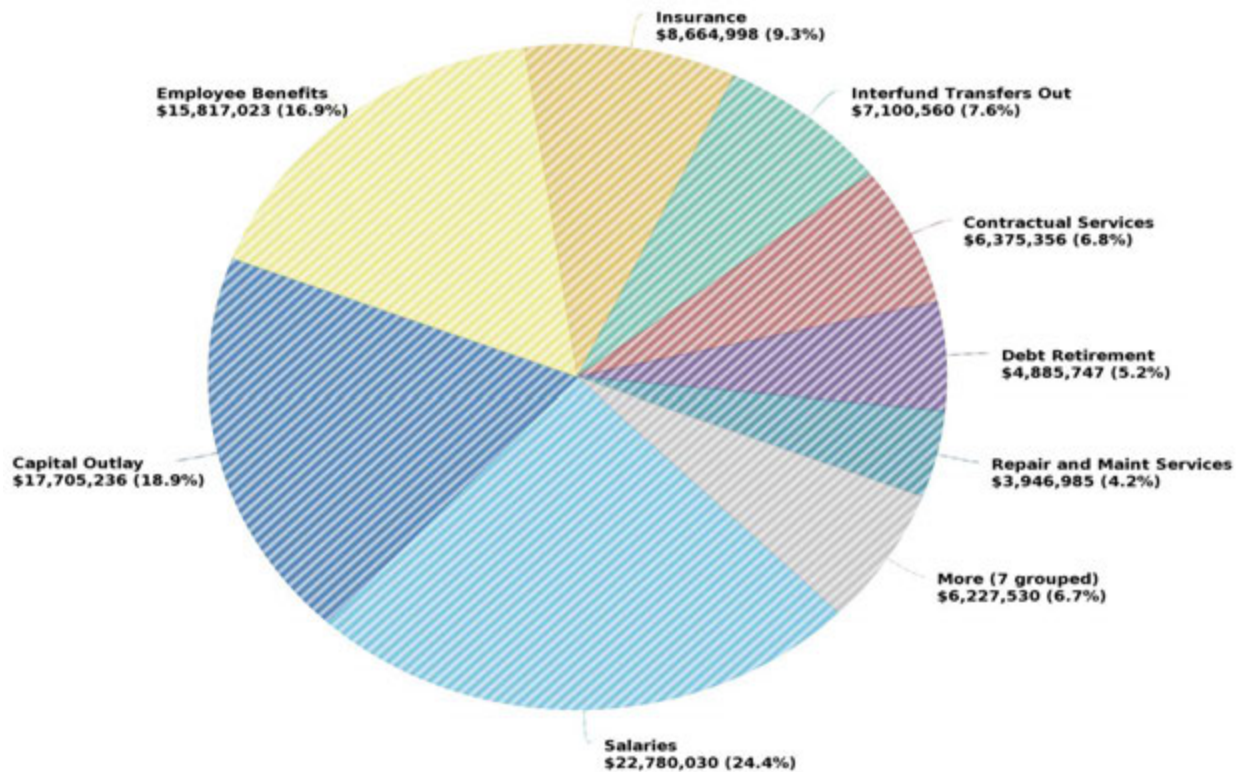
Function	FY2018 BUDGET								FY2017	FY2016
	Salaries	Benefits	Commod- ities	Operating	Capital	Debt Service	Transfers/ Other	TOTAL	Amended Budget	Amended Budget
Office of the City Manager	\$ 709,257	283,514	73,220	481,050				1,547,041	1,615,462	\$ 1,622,502
Finance/Information Technology	945,436	356,378	37,815	355,848				1,695,477	1,736,637	1,652,207
Human Resources	247,929	80,789	1,100	188,365				518,183	526,405	530,574
Subtotal Administrative	1,902,622	720,681	112,135	1,025,263	-	-	-	3,760,701	3,878,504	3,805,283
Community Development	1,125,083	515,062	5,950	169,037				1,815,132	1,733,789	1,674,791
Building Maintenance	619,430	280,540	26,507	661,649				1,588,126	1,570,500	1,538,237
Engineering	501,466	219,823	8,385	79,778				809,452	784,169	795,546
Administration	421,857	163,523	500	86,807				672,687	660,402	658,115
Streets	757,719	290,355	201,875	495,450				1,745,399	1,909,060	1,876,108
Sanitation	888,486	391,003	12,300	1,030,755				2,322,544	2,351,704	2,273,888
Storm Sewers	90,503	41,869		36,668				169,040	169,134	170,101
Water and Sewer	1,208,525	515,880	107,000	1,100,970	133,800			3,066,175	3,203,100	3,187,756
Fleet Services	549,442	213,833	9,500	1,072,014				1,844,789	1,975,053	1,957,105
Subtotal Public Works	5,037,428	2,116,826	366,067	4,564,091	133,800	-	-	12,218,212	12,623,122	12,456,856
Fire Department	3,750,205	2,071,720	91,815	381,403	5,000			6,300,143	6,304,504	6,166,908
Police Department	4,990,621	3,309,248	124,113	1,166,163	11,997			9,602,142	9,496,136	9,242,379
Subtotal Public Safety	8,740,826	5,380,968	215,928	1,547,566	16,997	-	-	15,902,285	15,800,640	15,409,287
Parks, Recreation and Forestry	4,448,105	1,361,586	542,172	2,699,041			700,000	9,750,904	9,383,251	9,254,144
Senior Resources	267,155	105,743	100,330	144,149				617,377	607,972	603,231
CROYA	355,026	126,076	74,500	40,327				595,929	618,234	600,375
Cemetery	281,270	123,134	20,950	170,043	230,000			825,397	852,402	877,418
Golf Course (excl non-dept)	502,445	84,767	294,843	432,352	1,175			1,315,582	1,422,674	1,312,774
Subtotal Parks and Recreation	5,854,001	1,801,306	1,032,795	3,485,912	231,175	-	700,000	13,105,189	12,884,533	12,647,942
NonDepartment & Other Funds	120,070	82,180	99,000	4,336,240	10,893,550	2,309,361	6,158,960	23,999,361	11,813,097	14,270,540
Capital Improvement Funds				605,783	6,429,714		241,600	7,277,097	7,739,389	14,011,896
Debt Service Funds				3,750		2,576,386		2,580,136	3,705,891	3,376,177
Insurance Funds				7,427,352				7,427,352	7,415,507	6,830,000
Police and Fire Pension Funds		5,200,000		218,000				5,418,000	4,655,000	4,393,400
Total All Functions	\$ 22,780,030	15,817,023	1,831,875	23,382,994	17,705,236	4,885,747	7,100,560	93,503,465	82,249,472	88,876,172

THE CITY OF LAKE FOREST
FY2018
ALL CITY FUNDS



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

FY18 EXPENSES



Budget Data

FY2017 Amended	\$84,460,965
FY2018 Budget	\$93,503,465
Change from Prior Year:	\$9,042,500

<u>ALL CITY FUNDS</u>	<u>FY2017 Amended</u>	<u>FY2018 Budget</u>	<u>Change</u>
General	\$32,556,981	\$33,135,562	1.78%
Parks & Recreation	\$12,326,186	\$13,445,182	9.08%
Capital Improvements	\$11,597,014	\$16,388,097	41.31%
Debt Service (levied debt)	\$3,705,891	\$2,580,136	-30.38%
Water & Sewer	\$8,155,164	\$7,861,678	-3.60%
Insurance	\$7,415,507	\$7,427,352	0.16%
Pension Funds	\$4,655,000	\$5,418,000	16.39%
Other Misc.	\$4,049,222	\$7,247,458	78.98%
	<u>\$84,460,965</u>	<u>\$93,503,465</u>	10.71%

Increases in FY2018 budget over FY2017 are due to employee benefits (\$1 million); capital outlay (\$6.7 million); interfund transfers (\$3.3 million). Note that interfund transfers of \$7.1 million do not result in actual outflows of resources.

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 two year property tax freeze and one assuming a permanent property tax freeze.

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

At the request of the City Council, a ten-year forecast was prepared this year for the General Fund.

THE CITY OF LAKE FOREST FUND BALANCE FORECAST GENERAL FUND

	ACTUAL FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027
Fund Balance 5/1	20,424,000	21,598,693	23,431,248	24,827,930	25,322,370	25,277,562	24,649,058	23,561,953	21,757,639	19,408,745	16,473,980	12,907,831
Revenue	34,536,848	33,643,002	34,532,244	34,965,055	35,796,820	36,608,591	37,562,263	38,210,580	39,092,404	39,997,719	40,927,735	41,883,733
Operating Expenses	31,083,596	31,488,581	33,085,562	34,470,615	35,841,628	37,237,095	38,649,368	40,014,894	41,441,298	42,932,484	44,493,885	46,133,441
Net before CIP	3,453,252	2,154,421	1,446,682	494,440	(44,808)	(628,504)	(1,087,105)	(1,804,314)	(2,348,894)	(2,934,765)	(3,566,150)	(4,249,708)
Capital or One Time Expenditures	475,000	321,866	50,000									-
Use of Paid Parking Reserves	957,420	-										
Regency Lane SSA Financing	846,139	-										
ERI Payoff from Reserves												
Fund Balance 4/30	21,598,693	23,431,248	24,827,930	25,322,370	25,277,562	24,649,058	23,561,953	21,757,639	19,408,745	16,473,980	12,907,831	8,658,123
Nonspendable Fund Balance 4/30	1,272,224	1,272,224	1,272,224	1,272,224	1,272,224	1,272,224	1,272,224	1,272,224	1,272,224	1,272,224	1,272,224	1,272,224
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	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Less: 35% Req Resv+ Sick/Vaca+\$957k Parking*	13,514,240	13,201,394	13,512,628	13,664,112	13,955,230	14,239,350	14,573,135	14,800,046	15,108,684	15,425,545	15,751,050	16,085,650
- change to 35% for FY15												
Available Funds	6,812,229	7,757,630	8,843,078	9,186,034	8,850,108	7,937,484	6,516,594	4,485,369	1,827,837	(1,423,788)	(5,315,443)	(9,899,751)
Op Revenue increase%	3.0%	0.3%	2.6%	1.3%	2.4%	2.3%	2.6%	1.7%	2.3%	2.3%	2.3%	2.3%
Op Expense increase %	4.0%	5.4%	5.1%	4.2%	4.0%	3.9%	3.8%	3.5%	3.6%	3.6%	3.6%	3.7%
FB as % of revenue	62.5%	69.6%	71.9%	72.4%	70.6%	67.3%	62.7%	56.9%	49.6%	41.2%	31.5%	20.7%

* 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 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimate FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022
Fund Balance 5/1	2,441,190	1,864,729	2,083,867	2,149,076	2,369,448	2,204,543	1,885,251	2,048,188	2,121,935	2,049,544
Revenue										
Property Tax Revenue	4,615,771	4,742,037	4,814,690	4,900,350	5,068,744	5,104,423	5,257,556	5,415,282	5,577,741	5,745,073
Fee Revenue	3,030,036	3,041,245	2,888,467	2,775,057	2,825,521	3,281,599	3,380,047	3,481,448	3,585,892	3,693,469
Contributions/Other	159,667	129,612	231,766	235,555	231,050	250,550	255,561	260,672	265,886	271,203
General Fund Transfer	299,970	289,116	285,750	381,021	359,998	305,000	285,000	285,000	285,000	285,000
Interest Income	19,015	16,112	15,483	19,925	25,000	25,000	18,853	25,602	31,829	30,743
Total Current Revenue	8,124,459	8,218,122	8,236,156	8,311,908	8,510,313	8,966,572	9,197,016	9,468,005	9,746,347	10,025,488
Expenditures										
Operations and Maintenance	2,655,380	2,541,887	2,561,659	2,432,127	2,623,643	2,645,603	2,698,515	2,752,485	2,807,535	2,863,686
Salaries/Benefits	4,945,710	5,182,161	5,274,904	5,303,993	5,278,580	5,771,140	6,027,215	6,264,090	6,499,079	6,730,877
Adm Serv to City	17,499	17,936	18,384	159,416	164,995	169,121	173,349	177,683	182,125	186,678
Total Operating Expenses	7,618,589	7,741,984	7,854,947	7,895,536	8,067,218	8,585,864	8,899,079	9,194,258	9,488,739	9,781,241
Net Before Equip Reserve	505,870	476,138	381,209	416,372	443,095	380,708	297,937	273,747	257,608	244,247
Equipment Reserve Transfer	161,000	161,000	150,000	150,000	150,000	150,000	85,000	150,000	280,000	170,000
Net after Equip Reserve	344,870	315,138	231,209	266,372	293,095	230,708	212,937	123,747	(22,392)	74,247
Transfer to Golf Fund-Oper	78,000	96,000	166,000	46,000	208,000	50,000	50,000	50,000	50,000	50,000
Transfer to Golf Fund-Levy					125,000	125,000	125,000	125,000	125,000	125,000
Short Term Loan - Golf					125,000	375,000	(125,000)	(125,000)	(125,000)	(125,000)
ERI Payoff	843,331									
Fund Balance 4/30	1,864,729	2,083,867	2,149,076	2,369,448	2,204,543	1,885,251	2,048,188	2,121,935	2,049,544	2,073,791
Fund Balance - Other Funds		\$ 843,768	\$ 860,949	\$ 1,102,357	\$ 990,946	\$ 964,819	\$ 1,045,900	\$ 827,253	\$ 978,302	\$ 1,855,892
Fund Balance as % of Oper Rev		36%	37%	42%	38%	32%	34%	31%	31%	39%
(Target is 25 % all funds combined)										
					Began Spec Purp Levy					
Prop Tax Revenue increase %	0.9%	2.7%	1.5%	1.8%	5.3%	0.7%	3.0%	3.0%	3.0%	3.0%
Op Revenue increase %	3.6%	0.4%	-5.0%	-3.9%	-2.2%	16.1%	3.0%	3.0%	3.0%	3.0%
Op Expense increase %	0.4%	1.6%	1.5%	0.5%	2.7%	6.4%	3.6%	3.3%	3.2%	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	ACTUAL FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022
Fund Balance 5/1	\$ 158,944	\$ 232,043	\$ 303,236	\$ 367,500	\$ 406,079	\$ 435,646	\$ 412,788	\$ 389,646	\$ 373,007	\$ 354,491	\$ 407,500
Property Tax Levy	\$ 345,305	\$ 350,742	\$ 377,989	\$ 404,786	\$ 412,203	\$ 415,040	\$ 440,040	\$ 453,241	\$ 466,838	\$ 480,844	\$ 495,269
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Interest	1,326	1,417	1,646	1,682	2,492	3,769	1,858	2,922	3,730	4,431	6,112
Total Revenue	346,631	352,159	379,635	406,468	414,695	418,809	441,898	456,164	470,569	485,275	501,381
Regular Salaries	30,263	44,788	46,209	61,294	40,952	38,341	38,551	39,515	40,503	41,515	42,553
NSSRA Contribution/Other*	210,802	228,948	225,066	233,601	239,706	249,633	262,728	270,610	278,728	287,090	295,703
Capital Improvements	-	-	-	-	57,845	60,000	60,000	60,000	60,000	60,000	60,000
NSSRA Facility Contribution*	-	-	-	13,934	16,553	20,043	15,621	14,435	21,064	24,308	25,840
ADA Companion Fees	32,467	7,230	1,053	14,395	30,072	38,096	17,711	18,242	18,790	19,353	19,934
Total Expenditures	273,532	280,966	272,328	323,224	385,128	406,113	394,611	402,802	419,084	432,266	444,030
Title II ADA Modifications			43,043	44,665		35,554	70,429	70,000	70,000	-	-
Fund Balance 4/30	\$ 232,043	\$ 303,236	\$ 367,500	\$ 406,079	\$ 435,646	\$ 412,788	\$ 389,646	\$ 373,007	\$ 354,491	\$ 407,500	\$ 464,851

* 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
DEERPETH GOLF COURSE FUND**

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022
Fund Balance 5/1	310,906	279,027	274,211	239,841	158,712	60,072	24,037	1,189	(221,701)	(291,655)
Revenue										
Operating revenue	1,320,455	1,397,836	1,414,217	1,759,271	1,640,711	1,680,546	1,715,389	1,756,036	1,797,925	1,841,099
Giving Tree					0					
Interest Income	2,686	2,138	1,866	2,173	2,300	2,300	0	0	0	0
Total Current Revenue	1,323,141	1,399,974	1,416,083	1,761,444	1,643,011	1,682,846	1,715,389	1,756,036	1,797,925	1,841,099
Less:										
Operations and Maintenance	666,209	739,334	794,044	1,033,639	1,064,598	1,022,786	966,547	987,321	1,008,561	1,030,272
Salaries/Benefits	567,571	597,885	628,126	610,422	637,014	621,993	650,910	665,079	679,580	694,420
Adm Serv to City	22,961	23,535	24,120	25,572	26,471	27,132	27,810	28,506	29,218	29,949
Total Operating Expenses	1,256,741	1,360,754	1,446,290	1,669,633	1,728,083	1,671,911	1,645,267	1,680,906	1,717,359	1,754,641
Net Before Capital & Debt	66,400	39,220	(30,207)	91,811	(85,072)	10,935	70,122	75,130	80,566	86,458
Capital Expense	65,491	34,670	66,275	112,676	123,000	0	50,000	235,000	90,000	110,000
Master Plan - Spec Purp Levy					250,000	1,100,000				
Debt Service	110,788	105,366	103,888	106,264	98,568	96,970	92,970	113,020	110,520	105,520
Total Capital/Debt Service	176,279	140,036	170,163	218,940	471,568	1,196,970	142,970	348,020	200,520	215,520
Net after Capital & Debt	(109,879)	(100,816)	(200,370)	(127,129)	(556,640)	(1,186,035)	(72,848)	(272,890)	(119,954)	(129,062)
Rec Transfer - Spec Purpose					125,000	125,000	125,000	125,000	125,000	125,000
Recreation Fund Loan					125,000	375,000	(125,000)	(125,000)	(125,000)	(125,000)
Transfers - Permit Fees						600,000				
Recreation Fund Transfer	78,000	96,000	166,000	46,000	208,000	50,000	50,000	50,000	50,000	50,000
Fund Balance 4/30	279,027	274,211	239,841	158,712	60,072	24,037	1,189	(221,701)	(291,655)	(370,717)
Fund Balance Target	\$ 198,471	\$ 209,996	\$ 212,412	\$ 264,217	\$ 246,452	\$ 252,427	\$ 257,308	\$ 263,405	\$ 269,689	\$ 276,165
Over (under) FB Target	\$80,556	\$64,215	\$27,428	(\$105,505)	(\$186,380)	(\$228,390)	(\$256,119)	(\$485,106)	(\$561,344)	(\$646,882)
Debt service coverage 1.25	1.30	1.28	1.31	1.30	1.25	0.63	1.29	1.11	1.18	1.29
Series 2004A bonds were refunded as part of the 2011B refunding issue and mature 12-15-23 (FY24).										
Op Revenue increase%	8.0%	5.9%	1.2%	24.4%	16.0%	2.4%	2.1%	2.4%	2.4%	2.4%
Op Expense increase %	8.7%	8.3%	6.3%	15.4%	19.5%	-3.3%	-1.6%	2.2%	2.2%	2.2%

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	3.00%	Rate increase assumptions:					
						2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	ACTUAL FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022
Fund Balance 5/1	\$ 5,969,929	\$ 6,894,997	\$ 7,617,511	\$ 7,290,820	\$ 5,884,559	\$ 6,140,894	\$ 6,118,987	\$ 7,069,858	\$ 7,318,266	\$ 7,594,462	\$ 7,894,035
Operating Revenue	\$ 7,507,551	\$ 8,627,046	\$ 7,546,603	\$ 7,515,549	\$ 7,532,964	\$ 7,929,969	\$ 8,062,541	\$ 8,223,708	\$ 8,388,792	\$ 8,557,730	\$ 8,597,357
Grant Revenue/Contributions					875,496		750,008				
Less: Operating Expenses	3,663,312	3,702,812	3,895,613	3,769,442	4,111,224	4,183,227	4,246,288	4,369,397	4,496,093	4,626,479	4,760,665
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	2,216,503	2,231,678	2,088,728
Net before CIP	\$ 1,625,068	\$ 2,722,514	\$ 1,273,309	\$ 1,368,866	\$ 1,920,335	\$ 1,378,093	\$ 2,350,871	\$ 1,648,408	\$ 1,676,196	\$ 1,699,573	\$ 1,747,964
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	1,400,000
Fund Balance 4/30	\$ 6,894,997	\$ 7,617,511	\$ 7,290,820	\$ 6,639,686	\$ 6,140,894	\$ 6,118,987	\$ 7,069,858	\$ 7,318,266	\$ 7,594,462	\$ 7,894,035	\$ 8,241,998
GASB 68 Adjustment				(755,127)							
Less: .33 (rev) + 1X debt serv+500K	\$ 5,196,663	\$ 5,548,645	\$ 5,201,239	\$ 5,190,551	\$ 5,195,958	\$ 5,318,719	\$ 5,376,029	\$ 5,419,727	\$ 5,484,804	\$ 5,555,729	\$ 5,425,856
Available Funds	<u>1,698,334</u>	<u>2,068,866</u>	<u>2,089,581</u>	<u>1,449,135</u>	<u>944,936</u>	<u>800,268</u>	<u>1,693,829</u>	<u>1,898,539</u>	<u>2,109,658</u>	<u>2,338,306</u>	<u>2,816,142</u>
Revenue increase%	12.3%	14.9%	-12.5%	-0.4%	0.2%	5.3%	1.7%	2.0%	2.0%	2.0%	0.5%
Expense increase %	3.0%	1.1%	5.2%	-3.2%	9.1%	1.8%	1.5%	2.9%	2.9%	2.9%	2.9%
					<i>GASB 68 Pens Exp</i>						
Series 2002A/2011B bonds mature 12-15-23.											
Debt service coverage 1.25	1.73	2.24	1.65	1.69	1.55	1.70	1.72	1.75	1.76	1.76	1.84

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

508 Capital

	2.70%	1.50%	3.00%	Structure Revised	3.00%	Rate increase assumptions:					
						2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	ACTUAL FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022
Fund Balance 5/1	\$ 1,743,986	\$ 1,082,080	\$ 2,019,686	\$ 2,156,888	\$ 1,881,127	\$ 2,108,956	\$ 1,468,973	\$ 5,004,167	\$ 1,630,136	\$ 1,669,440	\$ 2,288,408
Transfer from Operating Bond Proceeds	\$ 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	\$ 1,400,000
Contributions/Donations				\$ 486,101			\$ 9,300,000				
Grant/SSA Revenue	\$ 9,739	\$ -	\$ 3,931	\$ 66,073	\$ 3,928	\$ 3,927	\$ 3,927	\$ 3,927	\$ 3,927	\$ 3,927	\$ 3,927
Interest	\$ 7,803	\$ 6,200	\$ 7,551	\$ 7,031	\$ 9,841	\$ 13,084	\$ 37,267	\$ 50,042	\$ 20,377	\$ 25,042	\$ 34,326
Total Revenue	\$ 717,542	\$ 2,006,200	\$ 1,611,482	\$ 2,579,205	\$ 1,677,769	\$ 1,417,011	\$ 10,741,194	\$ 1,453,969	\$ 1,424,304	\$ 1,428,969	\$ 1,438,253
Capital Improvements- #1 Only Water Plant Project	1,379,448	1,068,594	1,474,280	2,854,966	1,249,411 200,529	1,277,714 779,280	1,400,000 5,806,000	1,318,000 3,510,000	1,385,000 -	810,000	950,000
Fund Balance 4/30 *	\$ 1,082,080	\$ 2,019,686	\$ 2,156,888	\$ 1,881,127	\$ 2,108,956	\$ 1,468,973	\$ 5,004,167	\$ 1,630,136	\$ 1,669,440	\$ 2,288,408	\$ 2,776,661

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

WTP Bond:	3,510,000
WTP CIP:	423,000
WTP HVAC CIP:	90,000
Total WTP FY19:	4,023,000

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

	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	ACTUAL FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022
Fund Balance 5/1	\$ 3,753,247	\$ 3,878,148	\$ 4,084,956	\$ 3,332,994	\$ 5,970,787	\$ 4,444,915	\$ 3,406,045	\$ 3,184,521	\$ 3,505,195	\$ 4,247,496
Revenue										
Real Estate Transfer Tax	\$ 1,209,113	\$ 1,633,580	\$ 1,224,610	\$ 1,288,175	\$ 1,308,847	\$ 1,328,480	\$ 1,348,407	\$ 1,368,633	\$ 1,389,162	\$ 1,410,000
Capital Improvements Levy						822,000	816,750	815,225	623,000	626,725
Demolition Tax	30,000	66,000	48,000	72,000	60,000	48,000	48,000	48,000	48,000	48,000
Close Fund 301	209,664									
Sanitation Fee			603,328	611,246	610,000	610,000	610,000	610,000	610,000	610,000
Proceeds from Land Sale		778,058			5,615,219					
Misc/Recycling	215,773	162,243	85,325	351,898	114,064	68,377	67,974	72,974	73,041	73,041
Interest	16,199	12,408	14,709	23,716	46,030	33,337	34,060	39,807	52,578	63,712
Total Taxes and Other	\$1,680,749	\$2,652,289	\$1,975,972	\$2,347,035	\$7,754,160	\$2,910,194	\$2,925,191	\$2,954,639	\$2,795,781	\$2,831,478
Grants/Contributions	\$ 648,800	\$ 411,798	\$ 231,616	\$ 364,297	\$ 1,887,269	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grants	\$ 648,800	\$ 411,798	\$ 231,616	\$ 364,297	\$ 1,887,269	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Bond Revenue	\$ 2,329,549	\$ 3,064,087	\$ 2,207,588	\$ 2,711,332	\$ 9,641,429	\$ 2,910,194	\$ 2,925,191	\$ 2,954,639	\$ 2,795,781	\$ 2,831,478
CIP Bonds				4,735,960	-	-	-	-	-	-
Total Bond Proceeds	\$ -	\$ -		\$ 4,735,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gen Fund Transfer from ERI Savings	\$ 1,400,000	\$ 1,145,000	\$ 750,000	\$ 475,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Gen Fund Transfer - Regency Lane SSA				\$ 846,139						
Transfer from Funds 122/124						\$ 1,784,883				
Gen Fund/.5% sales tax transfer: Balance above policy	-	900,000	32,415	297,580	277,226	-	-	500,000	500,000	500,000
Grand Total Revenue	3,729,549	5,109,087	2,990,003	9,066,011	9,918,655	4,745,077	2,925,191	3,454,639	3,295,781	3,331,478
Less: Operating Expense	52,685	2,262	23,767	65,947	83,987	126,180	129,965	133,864	137,880	142,017
Net before CIP	\$ 3,676,864	\$ 5,106,825	\$ 2,966,236	\$ 9,000,064	\$ 9,834,668	\$ 4,618,897	\$ 2,795,226	\$ 3,320,774	\$ 3,157,901	\$ 3,189,462
Transfer to Redeem Outstanding GO Bonds					5,615,219					
Capital Projects #1 ONLY	3,551,966	4,900,017	3,718,198	6,362,271	5,745,321	5,657,767	3,016,750	3,000,100	2,415,600	3,029,900
Total Capital Expenditures	\$ 3,551,966	\$ 4,900,017	\$ 3,718,198	\$ 6,362,271	\$ 11,360,540	\$ 5,657,767	\$ 3,016,750	\$ 3,000,100	\$ 2,415,600	\$ 3,029,900
Fund Balance 4/30	\$ 3,878,148	\$ 4,084,956	\$ 3,332,994	\$ 5,970,787	\$ 4,444,915	\$ 3,406,045	\$ 3,184,521	\$ 3,505,195	\$ 4,247,496	\$ 4,407,057

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

	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	ACTUAL FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022
Fund Balance 5/1	\$ 285,528	\$ 802,944	\$ 1,342,320	\$ 308,186	\$ 802,327	\$ 1,269,026	\$ 476,805	\$ 995,682	\$ 1,532,520	\$ 590,387
Revenue	\$ 553,540	\$ 565,427	\$ 649,027	\$ 495,591	\$ 496,580	\$ 504,029	\$ 514,109	\$ 524,391	\$ 534,879	\$ 534,879
Grants	32,709	-	49,762	14,958	169,519	-	-	-	-	-
Interest	2,428	3,322	1,384	342	600	3,750	4,768	12,446	22,988	8,856
Total Revenue	588,677	568,749	700,173	510,891	666,699	507,779	518,877	536,837	557,867	543,735
Total Capital Expenditures	71,261	29,373	1,734,307	16,750	200,000	1,300,000	-	-	1,500,000	-
Fund Balance 4/30	\$ 802,944	\$ 1,342,320	\$ 308,186	\$ 802,327	\$ 1,269,026	\$ 476,805	\$ 995,682	\$ 1,532,520	\$ 590,387	\$ 1,134,122

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 2013	ACTUAL FY 2014	ACTUAL FY 2015	ACTUAL FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022
Fund Balance 5/1	\$ 357,111	\$ 412,996	\$ 265,830	\$ 243,745	\$ 449,049	\$ 365,187	\$ 371,202	\$ 468,922	\$ 268,791	\$ 366,831
Revenue										
<u>Current Revenue</u>										
Grants	\$ 25,000	\$ 50,000	\$ 100,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park impact fees	59,071	31,335	98,872	348,934	78,340	62,672	94,008	94,008	94,008	814,736
Other	-	-	-	-	-	385,604	-	-	-	-
Interest	1,814	1,307	904	2,170	2,798	2,739	3,712	5,862	4,032	5,502
Total Current Revenue	\$ 85,885	\$ 82,642	\$ 199,776	\$ 426,104	\$ 81,138	\$ 451,015	\$ 97,720	\$ 99,870	\$ 98,040	\$ 820,238
	-	-	-	-	-	-	-	-	-	-
Net before CIP	\$ 85,885	\$ 82,642	\$ 199,776	\$ 426,104	\$ 81,138	\$ 451,015	\$ 97,720	\$ 99,870	\$ 98,040	\$ 820,238
Total Capital Expenditures- #1 Only	\$ 30,000	\$ 229,808	\$ 221,861	\$ 220,800	\$ 165,000	\$ 445,000	\$ -	\$ 300,000	\$ -	\$ -
Fund Balance 4/30	\$ 412,996	\$ 265,830	\$ 243,745	\$ 449,049	\$ 365,187	\$ 371,202	\$ 468,922	\$ 268,791	\$ 366,831	\$ 1,187,070

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 FY2018 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 18 thru FY 22

PROJECTS BY FUNDING SOURCE

Source	Project#	Priority	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Capital Fund								
Agenda Management Software	CM-02-18-02	1	15,000					15,000
EDMS Upgrade/Replacement	FIN-IT-01-20	1	50,000					50,000
Replacement Core Network Switch	FIN-IT-01-21	1				115,000		115,000
Financial System Acquisition	FIN-IT-02-19	1	60,000					60,000
* IT Annual Hardware Expense	FIN-IT-03-12	1	98,832	119,000	120,400	130,600	209,900	678,732
Ambulance Cots	Fire-01-18	1	34,000	17,000				51,000
Turnout Gear	Fire-04-18	1	20,000	20,000	20,000	20,000	20,000	100,000
* Tree Replacement Program	PK-FOR-01-09	1	100,000	100,000	100,000	100,000	100,000	500,000
EAB Removals	PK-FOR-01-13	1	27,000	25,000				52,000
EAB Treatments	PK-FOR-02-13	1	23,000					23,000
Waveland Park Tennis Surface Maintenance	PK-PRK-01-18	1		25,000				25,000
Northcroft Park Tennis Surface Maintenance	PK-PRK-01-19	1			15,000			15,000
Deerpath Park Tennis Surface Maintenance	PK-PRK-02-19	1				50,000		50,000
Recreation Gymnasium Bleachers	PK-REC-01-17	1					50,000	50,000
Cardio Equipment/ Vision Monitors	PK-REC-06-12	1			35,000			35,000
Public Safety First Floor Renovation	Police-1-18	1	228,053					228,053
Firing Range Rehab	Police-1-20	1		60,000	60,000			120,000
Police eTicketing	Police-3-18	1	43,730					43,730
Dickinson Hall Exterior Restoration Painting	PW-BLD-01-11	1	20,000	20,000				40,000
* ELAWA Capital Maintenance	PW-BLD-01-17	1	30,000	78,750	45,200	24,000	34,000	211,950
Municipal Services: HVAC controls	PW-BLD-01-18	1	20,000					20,000
CBOTrain Station Improvements Stage III (Interior)	PW-BLD-02-13	1	80,000					80,000
* Gorton Capital Maintenance	PW-BLD-02-14	1	49,500	61,000	39,500	42,000	76,000	268,000
Rec Front Entrance Door & Sidelight Replacement	PW-BLD-02-15	1		65,000				65,000
PSB Police Locker Room Exhaust Upgrade	PW-BLD-02-16	1			50,000			50,000
Stirling Hall HVAC Replacement	PW-BLD-02-17	1				45,000		45,000
Stirling Hall Chimney Removal and Roof Repairs	PW-BLD-02-18	1	35,000					35,000
Rec Window Replacement	PW-BLD-03-15	1	65,000					65,000
Senior Center HVAC Replacements / Upgrades	PW-BLD-03-17	1				189,000		189,000
Stirling Hall; Door Replacements	PW-BLD-03-18	1		30,000				30,000
CNW HVAC Replacements	PW-BLD-04-18	1			20,000			20,000
City Hall; Carpet replacement	PW-BLD-05-18	1		28,000				28,000
Bennett Hall; Boiler replacement	PW-BLD-06-18	1			40,000			40,000
City Hall; Boiler replacements	PW-BLD-07-18	1			80,000			80,000
PSB; Chiller pumps	PW-BLD-08-18	1					30,000	30,000
Recreation Center Sidewalk Improvements	PW-BLD-10-13	1			25,000			25,000
Dickinson Hall: Exterior Tuck Pointing	PW-BLD-25-07	1					160,000	160,000
Volwiler Hall: Door Replacements	PW-BLD-38-07	1		18,000				18,000
* Capital Equipment - General	PW-CEQ-01-09	1	450,000	450,000	450,000	450,000	450,000	2,250,000
* Annual Pavement Resurfacing Program (PRIMARY)	PW-ENG-01-09	1		1,100,000	1,100,000		1,100,000	3,300,000
Emergency Repair - Ferry Hall Bridge	PW-ENG-01-18	1	735,370					735,370
Emergency Repair - South Beach Access Road	PW-ENG-02-18	1	1,446,282					1,446,282
* Annual Sidewalks/Curbs Replacement Program	PW-ENG-03-09	1	122,000	105,000	75,000	82,000	75,000	459,000
* Annual Pavement Crack Sealing	PW-ENG-04-18	1	30,000	30,000	30,000	30,000	30,000	150,000

Source	Project#	Priority	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Storm Sewer Upgrade - West Fork/Hackberry/Blg Grn	PW-ENG-05-16	1	1,400,000					1,400,000
Pond Infrastructure Repair - Ponds Sub.	PW-ENG-05-18	1	90,000					90,000
* Annual Storm Sewer Lining Program	PW-ENG-06-09	1	0	100,000	100,000	100,000	100,000	400,000
* Annual Pavement Patching Program (Potholes)	PW-ENG-06-14	1	150,000	175,000	155,000	175,000	175,000	830,000
Design: Storm Sewer - Old Elm Timber/Green Bay	PW-ENG-07-18	1	110,000					110,000
* Concrete Streets Repair Project	PW-ENG-08-09	1	0	200,000	200,000	0	150,000	550,000
Pavement Management Program	PW-ENG-09-09	1			75,000			75,000
Deerpath Carriage Walk Improvements at Rt 41	PW-ENG-10-14	1					100,000	100,000
Storm Sewer Upgrade Old Elm (Timber-Green Bay)	PW-ENG-13-13	1				650,000		650,000
* Street Lights Upgrade to LED/Induction	PW-STR-01-12	1	25,000	25,000				50,000
* Longline Striping	PW-STR-02-09	1	22,000	92,000	94,000	96,000	96,000	400,000
* Bridges Maintenance and Miscellaneous Repairs	PW-STR-03-09	1	68,000	63,000	61,000	105,000	59,000	356,000
* Sign Replacement Program	PW-STR-04-10	1	10,000	10,000	10,000	12,000	15,000	57,000
Capital Fund Total			5,657,767	3,016,750	3,000,100	2,415,600	3,029,900	17,120,117

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	70,000	30,000	0	0	100,000
Cemetery Fund Total			50,000	120,000	205,000	250,000	50,000	675,000

Golf Course Fund

Master Plan Improvements	PK-DGC-01-17	1	1,100,000	125,000	125,000	125,000	125,000	1,600,000
* Capital Equipment - Golf	PW-CEQ-03-09	1	0	50,000	235,000	90,000	110,000	485,000
Golf Course Fund Total			1,100,000	175,000	360,000	215,000	235,000	2,085,000

Motor Fuel Tax Fund

* Annual Pavement Resurfacing Program (PRIMARY)	PW-ENG-01-09	1	900,000			1,500,000		2,400,000
North Western Avenue Streetscape	PW-ENG-26-16	1	327,000					327,000
* Longline Striping	PW-STR-02-09	1	73,000					73,000
Motor Fuel Tax Fund Total			1,300,000			1,500,000		2,800,000

Park & Public Land Fund

Forest Park Wooden Boardwalk Replacement	PK-PRK-01-20	1			300,000			300,000
Everett Park Tennis Surface Maintenance	PK-PRK-02-17	1	30,000					30,000
Park Master Plan Projects	PK-PRK-03-17	1	75,000					75,000
South Park: Playground Equipment Replacement	PK-PRK-05-14	1	200,000					200,000
Everett Park: Path Re-Surfacing	PK-PRK-08-15	1	140,000					140,000
Park & Public Land Fund Total			445,000		300,000			745,000

Park and Recreation Fund

* Capital Equipment - Parks & Recreation	PW-CEQ-05-09	1	160,000	85,000	150,000	280,000	170,000	845,000
Park and Recreation Fund Total			160,000	85,000	150,000	280,000	170,000	845,000

Special Recreation Fund

Source	Project#	Priority	FY 18	FY 19	FY 20	FY 21	FY 22	Total
South Park: Playground Equipment Replacement	PK-PRK-05-14	1	35,000					35,000
* Multiple Buildings: ADA Compliance	PW-BLD-01-14	1	70,000	70,000	70,000			210,000
Special Recreation Fund Total			105,000	70,000	70,000			245,000
Water and Sewer Fund								
* Capital Equipment - Water	PW-CEQ-02-09	1	440,000	30,000	185,000	150,000	200,000	1,005,000
Water: Butler Dr (N of Foster Pl to Waveland Park)	PW-ENG-01-10	1			1,050,000			1,050,000
Water: Forest Hill Rd (Linden to Timber)	PW-ENG-03-10	1				490,000		490,000
Water: Foster Pl Watermain Replc(Green Bay-Butler)	PW-ENG-03-11	1		625,000				625,000
Water: Old Elm (Estes to Ridge)	PW-ENG-03-18	1	610,000					610,000
* 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
Elevated Tank Exterior Cleaning	PW-WP-01-18	1	15,000					15,000
WP: Membrane Filter Retrofit Proj. & QC Follow Up	PW-WP-01A-15	1	5,250,000	3,933,000				9,183,000
WP: New Hypochlorite System - Relocated	PW-WP-01B-15	1	259,000					259,000
WP: Fluoride Storage & Feed System Repl./Relocate	PW-WP-01C-15	1	103,000					103,000
WP: Ferric Storage Replace/ Relocate	PW-WP-01D-15	1	117,000					117,000
WP: Phosphate Chemical Feed Replace/Relocate	PW-WP-01E-15	1	77,000					77,000
WP: 4th Floor Air Conditioning	PW-WP-01H-15	1		90,000				90,000
*General Engineering Support	PW-WP-06-15	1				20,000	20,000	40,000
Clean 42" and 24" intake lines	PW-WP-21-14	1	185,000				185,000	370,000
*Water Plant-Maintenance Contingency	PW-WP-33-07	1					75,000	75,000
Water and Sewer Fund Total			7,206,000	4,828,000	1,385,000	810,000	950,000	15,179,000
GRAND TOTAL			16,023,767	8,294,750	5,470,100	5,470,600	4,434,900	39,694,117

Proposed F.Y. 2018 Capital Equipment**General Fund**

Department	Unit #(s)	New / Replace	Item	Budget
Building Maint.	122	Replace	¾ Ton Pick-Up	\$ 35,000
Community Dev.	509	Replace	Car	\$ 24,000
Fire	202	Replace	SUV	\$ 34,000
Police	24	Replace	Parking Scooter	\$ 17,000
Streets	121	Replace	½ Ton Pick-Up	\$ 30,000
	448	Replace	Street Sweeper	<u>\$310,000</u>
TOTAL:				\$450,000

Parks & Recreation Fund

Department	Unit #(s)	New / Replace	Item	Budget
Parks	302 & 317	Replace	Park Mower	\$ 83,000
Forestry	604 & 447	Replace	Skid Steer	<u>\$ 77,000</u>
TOTAL:				\$160,000

Water Fund

Department	Unit #(s)	New / Replace	Item	Budget
Water & Sewer	970	Replace	Vactor	<u>\$440,000</u>
TOTAL:				\$440,000

Golf Fund

Department	Unit #(s)	New / Replace	Item	Budget
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There are no pieces of equipment being replaced by the Golf Course in F.Y. '18

Cemetery Fund

Department	Unit #(s)	New / Replace	Item	Budget
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There are no pieces of equipment being replaced by the Cemetery in F.Y. '18

**CITY OF LAKE FOREST
FISCAL YEAR 2018 BUDGET
MAJOR REVENUE SOURCES**

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

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

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

Top Revenue Sources				
	Revenue Source	% of FY2018 City-wide Revenue	% of FY2018 General Fund Revenue	Estimated Growth over Prior Year
1	Property Taxes	32.77%	54.28%	1.45%
2	Internal Service Charges	11.68%	2.17%	2.50%
3	Water/Sewer Charges	9.58%	n/a	2.50%
4	Inter-fund Transfers	7.43%	n/a	n/a
5	Municipal Utility Taxes	4.45%	10.60%	n/a
6	Park/Recreation Fees	4.09%	n/a	3.5%
7	Sales Tax	3.60%	8.59%	2.0%
8	Income Tax	2.25%	5.35%	1.5%
9	Golf Course Fees	2.09%	n/a	n/a
10	Real Estate Transfer Tax	1.66%	n/a	1.5%
11	Building Permits	1.43%	3.40%	n/a
	TOTAL	81.02%	84.39%	

On the following pages, a detailed description of these revenue sources is provided along with the assumptions incorporated in the FY2018 budget projection.

1. Property Tax

Budget Estimate: \$29,707,941

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 FY2018 revenue estimate is based on the 2016 tax levy, which represented a 1.45% increase over the 2015 extension, as well as Special Service Area tax levies.

2. Internal Service Charges

Budget Estimate: \$9,370,770

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: \$7,685,841

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, modifications to the fee structure have been adopted which are forecast to generate a 2.5% increase in annual revenue, effective May 1, 2017. Water sales are extremely volatile due to the impact weather has on summer consumption. Multi-year water consumption trends are used to project annual revenue.

4. Inter-fund Transfers

Budget Estimate: \$5,964,948

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.

5. Municipal Utility Taxes

Budget Estimate: \$3,567,000

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.

6. Parks/Recreation Fees

Budget Estimate: \$3,281,649

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, parks and recreation fees are projected to increase an average of 3.50% compared to the prior year.

7. Sales Tax

Budget Estimate: \$2,888,612

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 FY2018, the City has projected growth in sales tax revenue of 2.0% over FY2017.

8. Income Tax

Budget Estimate: \$1,801,314

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 FY2018 Budget projects a 1.5% increase in distributions over FY2017. 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.

9. Golf Course Fees

Budget Estimate: \$1,680,546

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 FY2018 are underway. Capital improvements to the course in FY2018 are designed specifically to enhance the course’s ability to generate revenue.

10. Real Estate Transfer Tax

Budget Estimate: \$1,328,480

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.

11. Building Permits

Budget Estimate: \$1,143,600

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.

City of Lake Forest, Illinois

Summary of Revenues

FY 2016 Actual	Description	FY2017 Budget	FY2017 Estimate	FY2018 Budget
<u>GENERAL FUND</u>				
13,249,380	Current Levy - Property Tax	13,656,851	13,636,457	13,913,616
6,050	SSA Taxes	58,900	114,523	54,565
1,216,585	Firefighter Pension Levy	1,213,722	1,211,546	1,221,762
1,806,270	Police Pension Levy	1,900,000	1,895,436	1,900,008
1,152,120	IMRF/Social Security Levy	1,165,218	1,165,600	1,173,376
2,230,755	Municipal Sales Tax	2,137,350	2,200,000	2,244,000
658,551	Home Rule Sales Tax	613,551	628,890	644,612
83,048	Personal Property Repl Tax	96,425	78,000	73,500
1,139,908	Utility Tax - Electric	1,188,822	1,220,000	1,220,000
758,801	Utility Tax - Gas	832,578	691,065	750,000
297,121	Utility Tax - Water	296,791	326,000	310,000
1,355,661	Utility Tax - Telecom	1,300,000	1,300,000	1,287,000
224,220	Road and Bridge Tax	220,000	223,419	220,000
30,760	Hotel/Motel Tax	100,000	175,000	178,500
149,175	Business Licenses	139,000	138,500	142,525
1,672,796	Building Permits	1,079,050	1,198,550	1,272,400
1,264,112	Motor Vehicle Licenses	1,268,000	1,252,000	1,277,040
8,415	Taxi Licenses	0	0	0
48,992	Landscape Licenses	40,500	36,000	37,500
30,779	Dog/Cat Licenses	31,000	31,000	31,620
5,243	Special Events	5,025	4,500	7,000
0	State Grant	0	1,748	0
1,835,575	Income Tax	2,087,875	1,774,694	1,801,314
416,253	Local Use Tax	468,433	468,875	490,188
536,606	Cable TV	520,150	533,700	533,025
124,212	CROYA Fees	122,000	122,000	122,000
1,068,608	Charges for Services	1,085,266	1,037,607	1,183,995
647,747	Parking Fees	589,000	656,950	666,620
267,482	Development Fees	116,050	140,540	118,030
300,936	Fines and Forfeits	285,250	275,500	256,500
113,800	Interest	80,012	185,012	192,647
220,759	Rental	228,060	173,899	180,276
38,200	Contributions/Donations	0	0	0
0	Public Safety Pension Fee	0	0	290,000
688,320	Administrative Services	710,854	710,854	728,625
889,608	Other Revenue	10,000	35,137	10,000
<u>34,536,848</u>		<u>33,645,733</u>	<u>33,643,002</u>	<u>34,532,244</u>
<u>FLEX FUND</u>				
<u>147</u>	Interest	<u>0</u>	<u>0</u>	<u>0</u>

FY 2016 Actual	Description	FY2017 Budget	FY2017 Estimate	FY2018 Budget
<u>LF HOSPITAL FUND</u>				
2,206,181	Building Permits	0	0	0
7,414	Interest	9,000	16,157	9,000
<u>2,213,595</u>		<u>9,000</u>	<u>16,157</u>	<u>9,000</u>
<u>MS SITE PROJECT FUND</u>				
0	Building Permits	2,368,712	2,368,712	0
14	Interest	9,000	8,467	16,874
<u>14</u>		<u>2,377,712</u>	<u>2,377,179</u>	<u>16,874</u>
<u>PARK AND PUBLIC LAND</u>				
348,934	Park Impact Fees	125,344	78,340	62,672
2,170	Interest	2,236	2,798	2,739
0	Interfund Transfer	0	0	385,604
75,000	Foundation Reimbursement	0	0	0
<u>426,104</u>		<u>127,580</u>	<u>81,138</u>	<u>451,015</u>
<u>MOTOR FUEL TAX</u>				
14,958	Federal Grant	160,000	169,519	0
495,591	MFT Allotment	477,875	496,580	504,029
341	Interest	3,508	600	3,750
<u>510,890</u>		<u>641,383</u>	<u>666,699</u>	<u>507,779</u>
<u>EMERGENCY TELEPHONE</u>				
250,815	E-911 Surcharge	244,800	244,800	245,000
382	Interest	200	800	900
<u>251,197</u>		<u>245,000</u>	<u>245,600</u>	<u>245,900</u>
<u>SENIOR RESOURCES</u>				
283,197	Charges for Services	310,909	273,538	313,940
690	Interest	350	744	744
66,184	Foundation Support	65,000	65,000	68,000
184,168	General Fund Transfer	248,111	238,111	238,853
<u>534,239</u>		<u>624,370</u>	<u>577,393</u>	<u>621,537</u>
<u>PARKS AND RECREATION</u>				
4,900,350	Property Tax Levy	5,069,800	5,068,744	5,104,423
32,203	Personal Property Repl Tax	40,000	40,000	40,000
0	Grant Revenue	0	0	0
8,650	Sport Field Improv Fees	15,690	15,690	11,990
2,734,204	Charges for Services	3,089,608	2,769,831	3,229,609
19,925	Interest	25,000	25,000	25,000
233,982	Contributions/Donations	233,675	231,050	250,550
381,021	General Fund Transfer	359,998	359,998	305,000
1,573	Sale of Equipment	0	0	0
<u>8,311,908</u>		<u>8,833,771</u>	<u>8,510,313</u>	<u>8,966,572</u>

FY 2016 Actual	Description	FY2017 Budget	FY2017 Estimate	FY2018 Budget
<u>PARKS EQUIP RESERVE</u>				
842	Interest	600	1,000	1,000
150,000	Equipment Reserve	150,000	150,000	150,000
150,842		150,600	151,000	151,000
<u>SPECIAL RECREATION</u>				
412,203	Special Recreation Levy	415,040	415,040	440,040
2,492	Interest	1,837	3,769	1,858
414,695		416,877	418,809	441,898
<u>CEMETERY</u>				
886,320	Charges for Services	602,640	1,024,205	666,380
62,370	Interest	50,000	66,000	50,000
(131,477)	Gain on Investments	0	0	0
38,936	Other Revenue	12,000	12,377	12,000
856,149		664,640	1,102,582	728,380
<u>FOREIGN FIRE INSURANCE</u>				
111,766	Foreign Fire Insurance Tax	100,000	100,000	100,000
297	Interest	300	0	0
112,063		100,300	100,000	100,000
<u>DRUG ASSET FORFEITURE</u>				
3,180	Drug Asset Forfeiture	0	2,025	2,100
161	Interest	115	160	115
3,341		115	2,185	2,215
<u>ALCOHOL ASSET FORFEITURE</u>				
31,500	DUI/Tow Impound Fees	12,000	25,000	21,100
2,664	Alcohol Asset Forfeiture	0	0	0
6,887	Senate Bill 740	10,500	9,000	8,500
475	Interest	400	430	400
3,800	Sale of Property	0	0	0
45,326		22,900	34,430	30,000
<u>HOUSING TRUST</u>				
72,000	Demolition Tax	48,000	60,000	48,000
3,552	Interest	2,600	5,600	5,600
75,552		50,600	65,600	53,600

FY 2016 Actual	Description	FY2017 Budget	FY2017 Estimate	FY2018 Budget
	<u>CAPITAL IMPROVEMENTS</u>			
0	Current Levy - Property Tax	0	0	822,000
9,764	SSA Tax	9,764	9,764	9,764
72,000	Demolition Tax	48,000	60,000	48,000
1,288,175	Real Estate Transfer Tax	1,354,854	1,308,847	1,328,480
364,297	Grant Revenue	1,156,585	1,887,269	0
885,529	Charges for Services	643,008	689,300	643,613
23,714	Interest	26,489	46,030	33,337
0	Other Revenue	5,000	5,000	5,000
1,618,719	Fund Transfers In	275,770	277,226	1,834,883
0	Sale of Property	0	5,615,219	0
67,851	Sale of Equipment	20,000	20,000	20,000
4,735,960	Bond Proceeds	0	0	0
9,066,009		3,539,470	9,918,655	4,745,077
	<u>ROUTE 60 BRIDGE</u>			
5,233	Interest	0	4,148	0
	<u>ROUTE 60 INTERSECTION</u>			
2,084	Interest	0	1,844	0
	<u>LAUREL/WESTERN REDEV</u>			
10,701	Interest	2,000	14,079	5,000
5,150,424	Bond Proceeds	0	0	0
5,161,125		2,000	14,079	5,000
	<u>DEBT SERVICE FUNDS (COMBINED)</u>			
12,163	Interest	6,775	11,290	10,783
662,413	Fund Transfers In	988,974	7,147,127	886,212
2,253,502	Property Tax Revenue	2,420,679	2,422,759	1,652,698
156,513	Federal Interest Subsidy	127,768	153,915	151,697
3,084,591		3,544,196	9,735,091	2,701,390
	<u>WATER AND SEWER</u>			
199,987	Other Fees/Charges	151,000	144,675	148,000
322,600	Water Tower Lease	170,200	223,860	178,700
866,204	Sanitary Sewer Fees	921,000	880,000	882,000
6,079,915	Water Fees	6,791,627	6,625,327	6,803,841
28,345	Interest	24,000	42,000	45,000
10,957	Other Revenue	5,000	14,107	5,000
875,496	Capital Contribution	0	0	0
1,014,667 *	Fund Transfer In	0	0	750,008
9,398,171		8,062,827	7,929,969	8,812,549

* YE adjusting entry for financial reporting purposes.

FY 2016 Actual	Description	FY2017 Budget	FY2017 Estimate	FY2018 Budget
	<u>WATER AND SEWER CAPITAL</u>			
0	Bond Proceeds	0	0	9,300,000
9,842	Interest	7,605	13,084	37,267
3,928	SSA Taxes	3,927	3,927	3,927
1,664,000	Fund Transfer In	1,400,000	1,400,000	1,400,000
1,677,770		1,411,532	1,417,011	10,741,194
	<u>GOLF COURSE</u>			
1,759,271	Charges for Services	1,840,921	1,640,711	1,680,546
2,173	Interest	2,300	2,300	2,300
46,000	Fund Transfer In	175,000	458,000	1,150,000
1,807,444		2,018,221	2,101,011	2,832,846
	<u>FLEET</u>			
2,993	Interest	1,000	5,500	5,000
1,952,418	Charges for Services	1,972,890	1,972,890	1,644,797
6,080	Other Revenue	6,800	3,790	5,000
1,961,491		1,980,690	1,982,180	1,654,797
	<u>LIABILITY INSURANCE</u>			
4,603	Interest	2,000	7,200	11,570
1,327,356	Charges for Services	1,327,348	1,327,348	1,327,348
354,161	Change in Excess Surplus	0	0	0
1,686,120		1,329,348	1,334,548	1,338,918
	<u>SELF INSURANCE</u>			
5,086,058	Charges for Services	5,640,871	5,470,000	5,670,000
22,289	Interest	17,900	25,000	27,000
5,108,347		5,658,771	5,495,000	5,697,000
	<u>FIRE PENSION</u>			
1,216,585	Property Tax Levy	1,213,722	1,211,587	1,311,762
775,615	Interest	500,000	748,000	600,000
297,946	Employee Contributions	290,000	290,000	297,250
100	Other Revenue	0	157	0
(623,694)	Gain/Loss on Investments	0	1,600,000	1,740,930
1,666,552		2,003,722	3,849,744	3,949,942
	<u>POLICE PENSION</u>			
1,806,270	Property Tax Levy	1,900,000	1,895,500	2,100,000
488,782	Interest	500,000	524,000	500,000
373,216	Employee Contributions	370,000	371,377	383,000
3,211	Other Revenue	0	717	0
(854,895)	Gain/Loss on Investments	0	1,200,000	1,513,220
1,816,584		2,770,000	3,991,594	4,496,220
90,884,431	GRAND TOTAL	80,231,358	95,766,961	93,832,947

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.

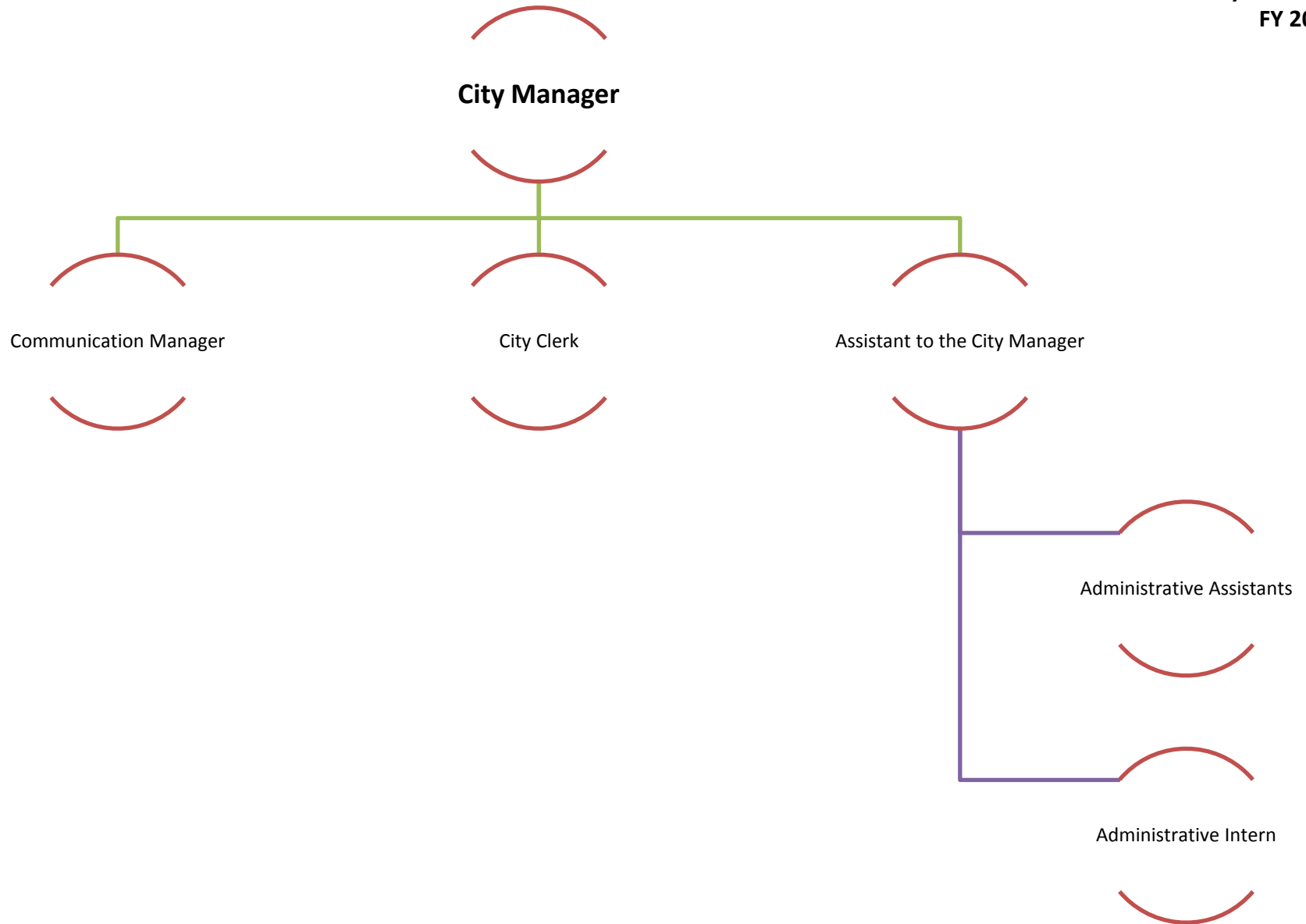
FY2017 Highlights

- Continued to make progress on the Telegraph Road Train Station Underpass and Amtrak Stop project
- Continued operational restructuring/streamlining, reviewing Core and Elective Functions and Performance Management to ensure maximum alignment
- Implemented final phases of East Side Train Station, including interior renovations to enhance commuter comfort. Work will continue into FY18.
- Continued records retention policy review
- Researched and developed an Economic Impact Analysis focusing on Lake Forest College
- Provided technology workshops for local businesses
- Hosted and participated in local “Shark Tank”-like business pitch nights
- Developed marketing and economic infographics to communicate Lake Forest value
- Continued to promote “Locally-Owned, Locally-Grown” ad campaign
- Continued to collaborate on local initiatives with the Lake Forest Founders Council
- Continued to promote resident engagement through social media, website, Community Forums, Ward meetings, Town Hall Meetings, Larry Temple Service Award promotion and LFGGo app
- Initiated a campaign to market The City of Lake Forest
 - To promote the City and its assets to new residents, young families, students, businesses, visitors, shoppers and diners
 - To encourage current residents and business owners/employees to act as advocates for Lake Forest
 - Developed one of four films

- Working with a Marketing Advisor to produce:
 - Advertising
 - PR pieces
 - Social Media
 - Marketing materials and others
- Redevelopment of Laurel/Western Avenue
- Continued to work with the Cable TV Consortium on collaborative initiatives
- Conducted a community-wide survey, resulting in a 30% response rate, almost 10% higher than the rate of the last community-wide survey
- Conducted a Strategic Planning Retreat to help forecast for 2018-2022
- Participated in study to replace Electronic Document Management System (EDMS)

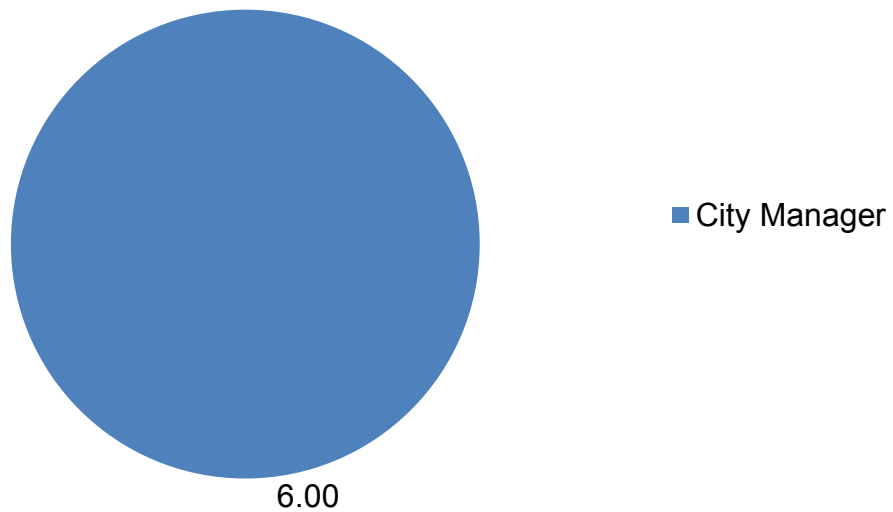
FY2018 Initiatives and Programs

- Launch the City's Marketing Campaign, "Welcome Home" in late spring/early summer
- Host the third BMW Championship at Conway Farms Golf Club in September, 2017 with City staff-wide involvement
- Continue East Side Train Station improvements (i.e. bathrooms)
- Redesign of Pedestrian Underpass at Telegraph Road Train Station
- Create action steps for implementing Strategic Plan 2018-2022 initiatives
- Hire contractors to operate LFTV division of OCM, cable television and U-Verse stations
- Redevelopment of Laurel/Western Avenue
- Performance Management Consortium
- Enhance the City's website with refined Hawk Search feature, making the website more user-friendly from smart phones
- Collaborate with a private team to promote the Deerpath Golf Course Renovation Project

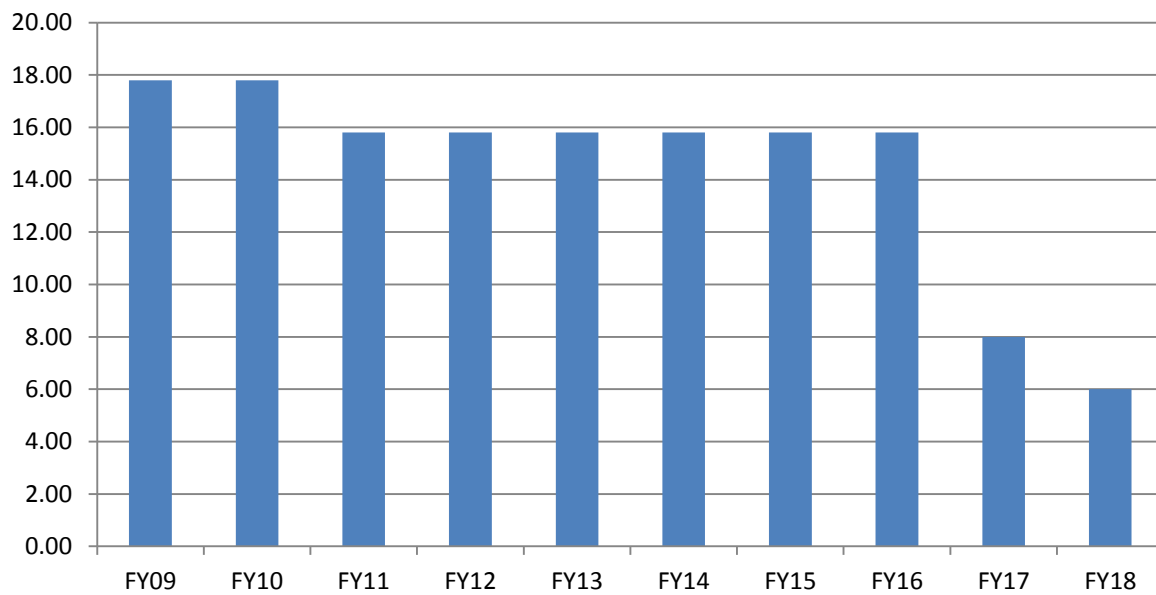


THE CITY OF LAKE FOREST
FY2018
LEGISLATIVE AND ADMINISTRATIVE

Full Time Staff by Functional Areas

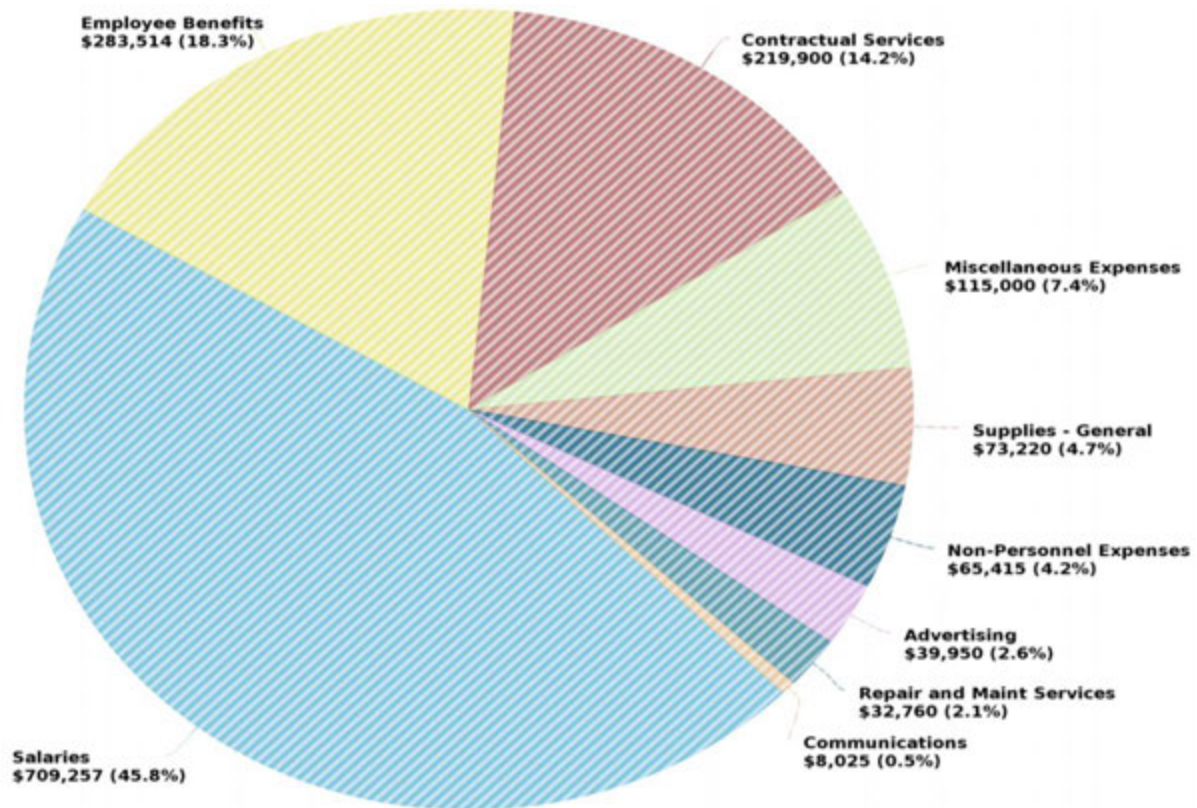


Full-Time Personnel History



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

FY18 EXPENSES



Budget Data

FY2017 Amended	\$1,615,462
FY2018 Budget	\$1,547,041
Change from Prior Year:	-\$68,421

<u>LEGISLATIVE AND ADMINISTRATIVE</u>	<u>FY2017 Amended</u>	<u>FY2018 Budget</u>	<u>Change</u>
City Council	\$450,895	\$425,100	-5.72%
City Manager	\$933,721	\$968,362	3.71%
Cable TV	\$230,846	\$153,579	-33.47%
	<u>\$1,615,462</u>	<u>\$1,547,041</u>	-4.24%

Reduction in City Council budget due to one-time costs in FY2017. Savings projected as a result of contracting out Cable TV services in FY2018.

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - City Council

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1101-411-29-03	Membership Dues	\$ 12,253	\$ 14,350	\$ 12,953	\$ 13,000
101-1101-411-29-10	Meetings and Exp. Reimb.	\$ 16,903	\$ 22,605	\$ 15,950	\$ 25,500
101-1101-411-35-10	Contractual Services	\$ 52,139	\$ 68,000	\$ 55,631	\$ 64,650
101-1101-411-35-42	Economic Development	84,876	88,850	91,337	127,000
101-1101-411-54-10	Legal / Advertising/ County Recordation	\$ 1,008	\$ 2,500	\$ 1,500	\$ 2,000
101-1101-411-54-21	Communication/Marketing	2,639	2,250	3,352	37,950
101-1101-411-60-12	Postage	\$ 10,680	\$ 15,000	\$ 9,750	\$ 12,500
101-1101-411-60-13	Printing- Ward, Dialogue and Town Hall	\$ 24,798	\$ 26,000	\$ 26,000	\$ 27,500
101-1101-411-84-61	Special Events	\$ 27,295	\$ 31,250	\$ 32,731	\$ 5,000
101-1101-411-84-95	Contingency	\$ 101,988	\$ 180,090	\$ 179,050	\$ 110,000
TOTAL		\$ 334,579	\$ 450,895	\$ 428,254	\$ 425,100

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Office of the City Manager

Account Number	Description	FY 2016 Actuals	FY 2017 Budget	FY 2017 Est. Actual	FY 2018 Budget
101-1202-413-10-10	Salaries	\$ 577,687	\$ 615,708	\$ 618,594	\$ 622,968
101-1202-413-10-20	Temporary Salaries	\$ 23,742	\$ 14,485	\$ 11,875	\$ 14,485
101-1202-413-10-30	Overtime	\$ 53	\$ 1,077	\$ 411	\$ 1,104
101-1202-413-10-40	Longevity	\$ 2,145	\$ 2,510	\$ 2,510	\$ 2,875
101-1202-413-20-10	Insurance Medical	\$ 102,628	\$ 117,212	\$ 116,228	\$ 126,127
101-1202-413-20-11	Insurance Dental	\$ 3,225	\$ 3,546	\$ 3,454	\$ 3,618
101-1202-413-20-12	Insurance Life	\$ 560	\$ 648	\$ 576	\$ 648
101-1202-413-20-20	Social Security	\$ 35,869	\$ 37,371	\$ 36,502	\$ 38,616
101-1202-413-20-30	IMRF	\$ 69,701	\$ 75,716	\$ 75,472	\$ 78,512
101-1202-413-20-40	Flexi Benefits	\$ 1,225	\$ 1,188	\$ 1,188	\$ 1,188
101-1202-413-21-10	Contra Accounts	\$ (21)			
101-1202-413-29-01	Training and Education	\$ 6,386	\$ 8,500	\$ 6,100	\$ 7,500
101-1202-413-29-03	Membership Dues	\$ 5,573	\$ 5,800	\$ 4,325	\$ 5,100
101-1202-413-29-04	Publications & Subscriptions	\$ 1,457	\$ 1,675	\$ 1,625	\$ 1,815
101-1202-413-29-10	Meetings and Exp. Reimb. (Incl. Food)	\$ 6,592	\$ 13,000	\$ 11,350	\$ 12,500
101-1202-413-35-10	Contractual Services (FED EX)	\$ 1,004	\$ 1,443	\$ 7,700	\$ 1,500
101-1202-413-43-16	IT Maintenance	\$ 10,716	\$ 11,553	\$ 11,556	\$ 11,731
101-1202-413-43-20	Maintenance of Equipment	\$ 4,225	\$ 5,000	\$ 5,080	\$ 16,330
101-1202-413-53-11	Cell Phone	\$ 7,724	\$ 3,719	\$ 7,925	\$ 8,025
101-1202-413-60-10	Office Supplies	\$ 11,195	\$ 11,850	\$ 9,056	\$ 11,970
101-1202-413-60-13	Printing	\$ 200	\$ 750	\$ 750	\$ 1,000
101-1202-413-60-20	Minor Equipment	\$ 1,876	\$ 970	\$ 500	\$ 750
TOTAL		\$ 873,762	\$ 933,721	\$ 932,777	\$ 968,362

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Office of the City Manager - Cable TV

Account Number	Description	FY 2016 Actuals	FY 2017 Budget	FY 2017 Est. Actual	FY 2018 Budget
101-1203-413-10-10	Salaries	\$ 143,617	\$ 146,017	\$ 147,213	\$ 67,825
101-1203-413-10-40	Longevity	\$ 525	\$ 645	\$ 645	\$ -
101-1203-413-20-10	Insurance Medical	\$ 29,849	\$ 33,357	\$ 32,954	\$ 5,525
101-1203-413-20-11	Insurance Dental	\$ 1,105	\$ 1,182	\$ 1,167	\$ 201
101-1203-413-20-12	Insurance Life	\$ 192	\$ 216	\$ 192	\$ 36
101-1203-413-20-13	Unemployment Insurance	\$ -	\$ -	\$ -	\$ 18,824
101-1203-413-20-20	Social Security	\$ 10,556	\$ 10,740	\$ 10,976	\$ 5,189
101-1203-413-20-30	IMRF	\$ 17,289	\$ 18,434	\$ 18,461	\$ 5,030
101-1203-413-20-40	Flexi Benefits	\$ 403	\$ 396	\$ 396	\$ -
101-1203-413-35-10	Contractual Services	\$ 2,810	\$ 2,500	\$ 3,675	\$ 26,750
101-1203-413-43-01	Fleet Rental	\$ 5,525	\$ 5,291	\$ 5,291	\$ 721
101-1203-413-43-16	IT Maintenance	\$ 3,000	\$ 3,068	\$ 3,068	\$ 2,978
101-1203-413-43-20	Maintenance of Equipment	\$ -	\$ 2,500	\$ 1,000	\$ 1,000
101-1203-413-60-10	Office Supplies	\$ 1,238	\$ 500	\$ 750	\$ 500
101-1203-413-60-20	Minor Equipment	\$ 7,447	\$ 6,000	\$ 9,400	\$ 19,000
TOTAL		\$ 223,556	\$ 230,846	\$ 235,188	\$ 153,579

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 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 embrace evolving technology as an essential component critical to the financial progress of the City.

FY2017 Highlights

- For the 38th consecutive year, the City was awarded a Certificate of Achievement for Excellence in Financial Reporting for its FY16 Comprehensive Annual Financial Report (CAFR), which included implementation of GASB Statement 68 pension reporting changes
- For the first time ever, the City was awarded the Distinguished Budget Presentation Award for its FY2017 Budget document by the Government Finance Officers Association. Only 781 governmental units nationwide received this distinction for fiscal years beginning in 2016.
- Using a combination of proceeds from the sale of Laurel Avenue property and General Fund reserves, redeemed the outstanding 2008 General Obligation bonds to save nearly \$1.4 million in future interest costs and established a Capital Improvements property tax levy to provide an ongoing source of funding for the five year capital improvements program (CIP)
- Issued a Request for Proposals (RFP) for information technology contractual services, resulting in a consolidated agreement and projected annual cost savings of \$30,000
- Conducted a city-wide needs assessment for Electronic Data Management System services, resulting in a recommendation to incorporate these services as an integrated component of the City's Enterprise Resource Planning System replacement
- Developed the City's first ten-year General Fund financial forecast, enhancing long term financial planning as part of the City's budget process
- Completed a comprehensive update of the City's investment policy and developed the City's first investment procedures manual
- Implemented modifications to the water rate structure and a public safety pension fee effective May 1, 2017

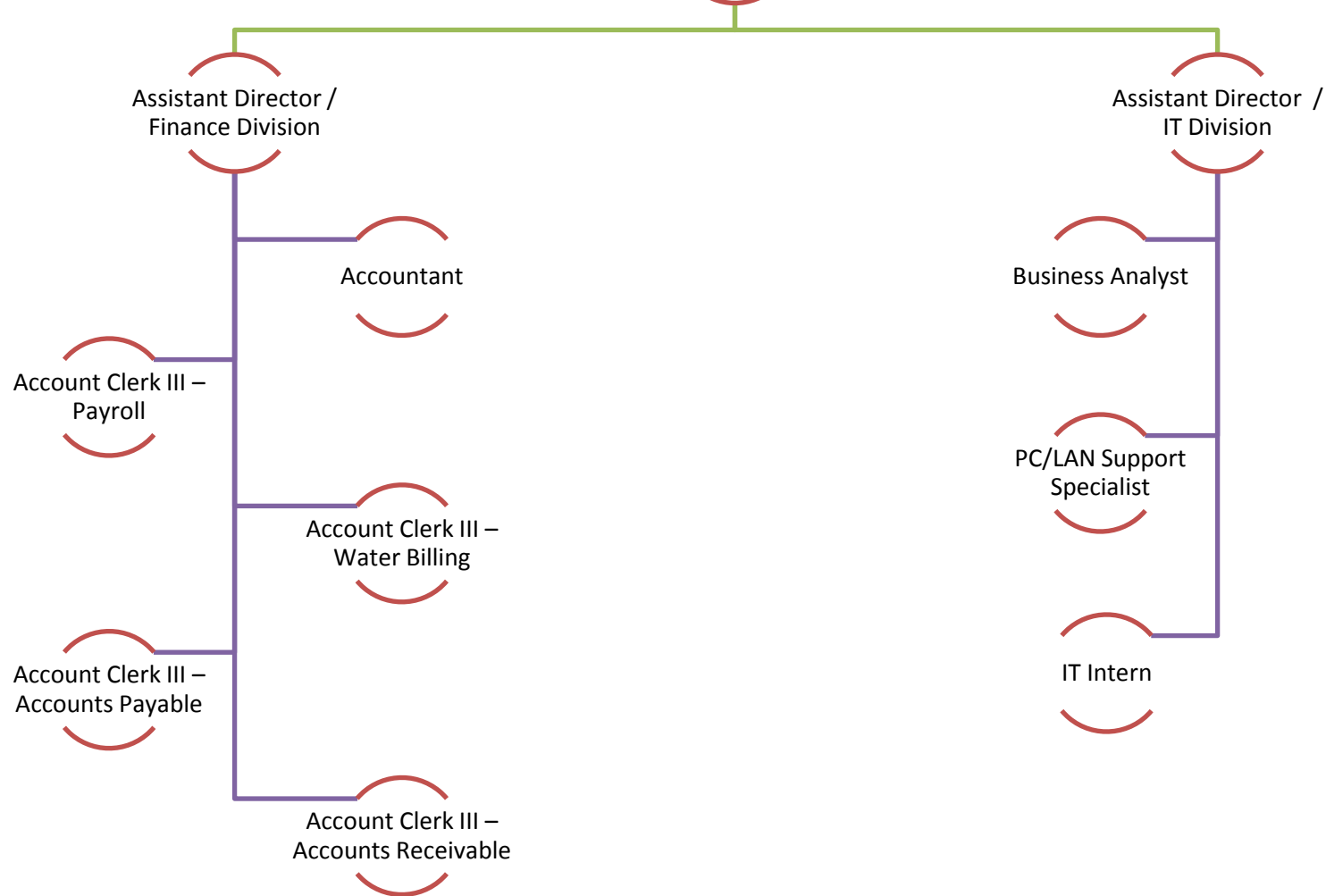
- Replaced 35 personal computers, 23 laptops and 14 iPads
- Completed technology initiatives including installation of the police investigation camera system, Phase 1 migration to Office365, replacement of primary firewalls securing the City's internal network, and Phase 3 of the City's Payment Card Industry (PCI) compliance initiative

FY2018 Initiatives and Programs

- Issue a Request for Proposals (RFP) for a new Enterprise Resource Planning (ERP) system for the City's financial and land use software; coordinate a City-wide committee to assess proposals received and select a vendor for recommendation to the City Council; begin implementation of the selected system
- Replace the City's current Electronic Data Management System (EDMS), which will reach end of support in December 2018, as part of the ERP system replacement
- Based on RFP data received in FY17, explore options related to the City's vehicle licensing program that could result in cost savings
- Issue general obligation bonds for water treatment plant improvements
- Implement a more robust investment program with the goal of enhancing investment earnings
- Conduct a comprehensive capital investment analysis to assess capital funding requirements by class of asset based on inventory and current replacement costs
- Continue to expand the use of 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

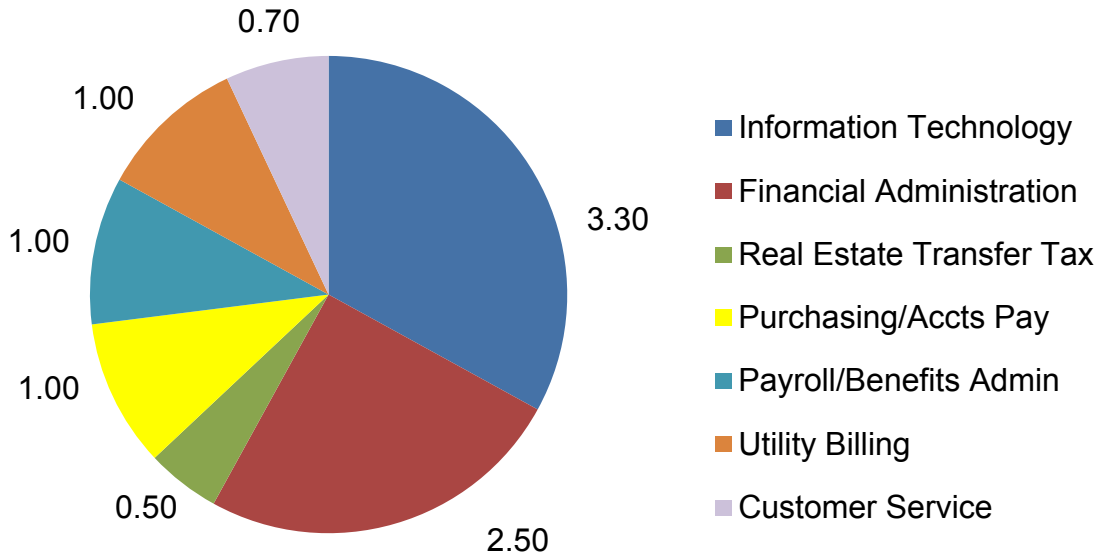
Director of
Finance

Finance & IT
FY 2018

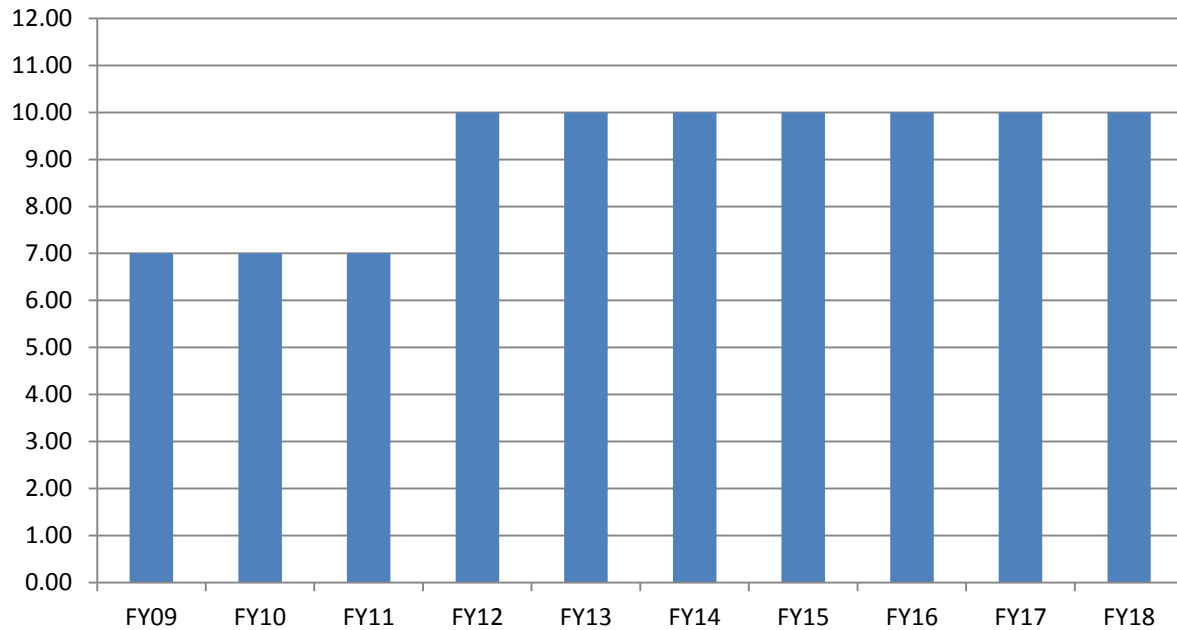


THE CITY OF LAKE FOREST
FY2018
FINANCE AND INFORMATION TECHNOLOGY

Full Time Staff by Functional Areas

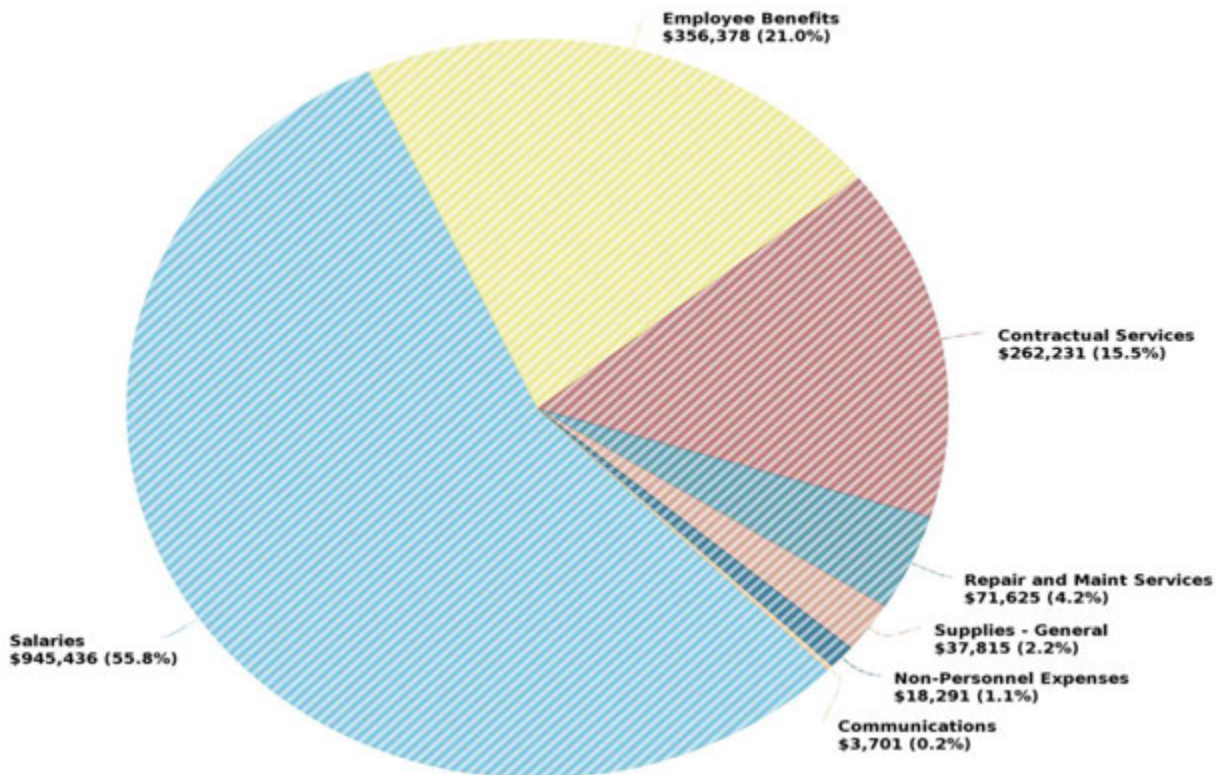


Full-Time Personnel History



Note: Information Technology moved to Finance in FY2012.

FY18 EXPENSES



Budget Data

FY2017 Amended	\$1,736,637
FY2018 Budget	\$1,695,477
Change from Prior Year:	-\$41,160

FINANCE AND INFORMATION TECHNOLOGY

	<u>FY2017 Amended</u>	<u>FY2018 Budget</u>	<u>Change</u>
Finance	\$837,022	\$835,947	-0.13%
IT	\$658,554	\$614,557	-6.68%
Finance-Water	\$241,061	\$244,973	1.62%
	\$1,736,637	\$1,695,477	-2.37%

Information Technology reduction due to savings in software maintenance and contractual services.

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Finance

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1314-415-10-10	Salaries	\$ 448,270	\$ 480,990	\$ 462,611	\$ 474,751
101-1314-415-10-30	Overtime	\$ 304	\$ 2,050	\$ 627	\$ 2,000
101-1314-415-10-40	Longevity	\$ 2,205	\$ 2,595	\$ 2,155	\$ 2,440
101-1314-415-20-10	Insurance Medical	\$ 76,223	\$ 85,858	\$ 82,006	\$ 89,816
101-1314-415-20-11	Insurance Dental	\$ 2,537	\$ 2,955	\$ 2,869	\$ 3,016
101-1314-415-20-12	Insurance Life	\$ 448	\$ 540	\$ 472	\$ 540
101-1314-415-20-13	Unemployment Insurance	\$ 1,704			
101-1314-415-20-20	Social Security	\$ 30,557	\$ 32,077	\$ 30,703	\$ 31,840
101-1314-415-20-30	IMRF	\$ 53,759	\$ 60,010	\$ 57,318	\$ 60,061
101-1314-415-20-40	Flexi	\$ 1,096	\$ 942	\$ 942	\$ 846
101-1314-415-21-10	Contra Accounts	\$ (32)			
101-1314-415-29-01	Training and Development	\$ 1,484	\$ 5,700	\$ 3,715	\$ 7,500
101-1314-415-29-03	Membership Dues/Licenses	\$ 667	\$ 975	\$ 815	\$ 975
101-1314-415-29-04	Publications/Subscriptions	\$ 436	\$ 675	\$ 675	\$ 680
101-1314-415-29-10	Meetings and Exp Reimb.	\$ 599	\$ 1,100	\$ 1,200	\$ 1,010
101-1314-415-35-10	Contractual Services	\$ 93,656	\$ 101,094	\$ 99,330	\$ 99,578
101-1314-415-43-16	IT Maintenance	\$ 42,444	\$ 44,841	\$ 44,841	\$ 46,479
101-1314-415-53-11	Cell Phone	\$ 777	\$ 905	\$ 895	\$ 900
101-1314-415-60-10	Office Supplies	\$ 283	\$ 500	\$ 300	\$ 500
101-1314-415-60-13	Printing/Stationary	\$ 9,806	\$ 13,115	\$ 11,774	\$ 12,915
101-1314-415-60-20	Minor Equipment	\$ 1,266	\$ 100	\$ 608	\$ 100
TOTAL		\$ 768,489	\$ 837,022	\$ 803,856	\$ 835,947

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund - Water

Department - Finance

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
501-1314-415-10-10	Salaries	\$ 148,191	\$ 152,675	\$ 152,783	\$ 157,430
501-1314-415-10-30	Overtime	\$ 104	\$ 2,050	\$ 100	\$ 2,000
501-1314-415-10-40	Longevity	\$ 315	\$ 575	\$ 575	\$ 650
501-1314-415-20-10	Insurance Medical	\$ 43,652	\$ 48,833	\$ 46,752	\$ 46,656
501-1314-415-20-11	Insurance Dental	\$ 1,105	\$ 1,182	\$ 1,167	\$ 1,206
501-1314-415-20-12	Insurance Life	\$ 192	\$ 216	\$ 192	\$ 216
501-1314-415-20-20	Social Security	\$ 10,292	\$ 10,718	\$ 10,347	\$ 11,211
501-1314-415-20-30	IMRF	\$ 16,863	\$ 18,406	\$ 17,977	\$ 19,248
501-1314-415-20-40	Flexi	\$ 403	\$ 396	\$ 396	\$ 396
501-1314-415-29-01	Training and Development	\$ -	\$ 3,001	\$ 1,000	\$ 3,001
501-1314-415-35-10	Contractual Services	\$ 148	\$ 500	\$ 150	\$ 500
501-1314-415-43-16	IT Maintenance	\$ 1,836	\$ 2,384	\$ 2,384	\$ 2,334
501-1314-415-53-11	Cell phone	\$ 126	\$ 125	\$ 141	\$ 125
TOTAL		\$ 223,227	\$ 241,061	\$ 233,964	\$ 244,973

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General Department - Finance- Information Technology

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1315-415-10-10	Salaries	\$ 271,660	\$ 279,105	\$ 274,421	\$ 286,625
101-1315-415-1020	Temporary Salaries	\$ 10,667	\$ 13,860	\$ 16,532	\$ 16,224
101-1315-415-10-30	Overtime	\$ 828	\$ 1,051	\$ 561	\$ 1,051
101-1315-415-10-40	Longevity	\$ 1,485	\$ 1,575	\$ 1,575	\$ 2,265
101-1315-415-20-10	Insurance Medical	\$ 7,822	\$ 11,722	\$ 10,156	\$ 26,998
101-1315-415-20-11	Insurance Dental	\$ 553	\$ 591	\$ 575	\$ 603
101-1315-415-20-12	Insurance Life	\$ 288	\$ 324	\$ 288	\$ 324
101-1315-415-20-20	Social Security	\$ 21,541	\$ 22,222	\$ 21,363	\$ 23,191
101-1315-415-20-30	IMRF	\$ 33,961	\$ 38,115	\$ 35,747	\$ 39,760
101-1315-415-20-40	Flexi	\$ 303	\$ 450	\$ 450	\$ 450
101-1315-415-21-18	IT Maintenance Contra	\$ (326,791)	\$ (347,959)	\$ (347,959)	\$ (360,938)
101-1315-415-29-01	Training and Development	\$ 6,300	\$ 10,500	\$ 5,000	\$ 1,975
101-1315-415-29-03	Membership Dues/Licenses	\$ 175	\$ 350	\$ 350	\$ 350
101-1315-415-29-04	Publications/Subscriptions	\$ -	\$ 350	\$ -	\$ 350
101-1315-415-29-10	Meetings and Exp Reimb.	\$ 1,015	\$ 2,190	\$ 2,190	\$ 2,450
101-1315-415-35-10	Contractual Services	\$ 101,793	\$ 207,221	\$ 183,000	\$ 162,153
101-1315-415-43-10	Maintenance of Equipment	\$ 2,272	\$ 7,000	\$ 7,000	\$ 8,100
101-1315-415-43-37	Maintenance - Software	\$ 319,414	\$ 383,151	\$ 381,000	\$ 375,650
101-1315-415-53-11	Cell Phone	\$ 2,227	\$ 2,436	\$ 2,436	\$ 2,676
101-1315-415-60-10	Office Supplies	\$ 1,371	\$ 300	\$ 300	\$ 300
101-1315-415-60-11	Computer Supplies	\$ 15,857	\$ 24,000	\$ 24,000	\$ 24,000
TOTAL		\$ 472,741	\$ 658,554	\$ 618,985	\$ 614,557

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Non-Departmental

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-2501-499-10-20	Temp Salaries	\$ 2,896	\$ 3,620	\$ 3,000	\$ 3,620
101-2501-499-33-10	Legal	\$ 407,444	\$ 450,000	\$ 374,800	\$ 450,000
101-2501-499-33-15	Contractual Services - Audit	\$ 34,570	\$ 24,000	\$ 21,800	\$ 22,450
101-2501-499-35-10	Contractual Services	\$ 16,834	\$ 11,200	\$ 10,550	\$ 16,700
101-2501-499-35-17	Credit Card Charges	\$ 25,144	\$ 28,000	\$ 31,600	\$ 32,000
101-2501-499-35-22	Union Pacific	\$ 1,840	\$ 2,700	\$ 1,700	\$ 2,000
101-2501-499-35-29	Lake Forest College	\$ 173,360	\$ 173,360	\$ 173,360	
101-2501-499-35-32	Actuarial	\$ 6,800	\$ 8,000	\$ 12,400	\$ 12,800
101-2501-499-35-33	Fire Pension Report Fee	\$ 7,633	\$ 7,800	\$ 7,800	\$ 8,000
101-2501-499-35-34	Police Pension Report Fee	\$ 6,520	\$ 7,100	\$ 7,100	\$ 7,100
101-2501-499-35-46	GIS Services	\$ 234,955	\$ 262,053	\$ 262,053	\$ 248,125
101-2501-499-41-15	Sewer	\$ 1,866	\$ 4,200	\$ 3,000	\$ 4,200
101-2501-499-43-16	IT Maintenance	\$ -	\$ 15,000		\$ 15,000
101-2501-499-43-20	Maintenance of Equipment	\$ 21,562	\$ 26,000	\$ 28,820	\$ 30,000
101-2501-499-43-38	Telephone Maint	\$ 8,118	\$ 8,860	\$ 8,396	\$ 8,400
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	\$ 38,672	\$ 42,000	\$ 39,504	\$ 42,000
101-2501-499-53-11	Internet Line	\$ 5,326	\$ 5,400	\$ 5,368	\$ 5,400
101-2501-499-60-10	Office Supplies	\$ 11,285	\$ 20,000	\$ 15,000	\$ 20,000
101-2501-499-60-12	Postage	\$ 25,360	\$ 26,000	\$ 25,000	\$ 26,000

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Non-Departmental

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-2501-499-60-13	Printing/Stationary	\$ 3,276	\$ 7,000	\$ 7,000	\$ 7,000
101-2501-499-60-25	Postage - Police and Fire	\$ 5,383	\$ 7,000	\$ 6,500	\$ 7,000
101-2501-499-62-13	Electricity	\$ 52,563	\$ 60,000	\$ 51,602	\$ 60,000
101-2501-499-62-14	Gas	\$ 47,846	\$ 62,300	\$ 51,763	\$ 62,300
101-2501-499-63-12	Fountain Supplies	\$ 9,237	\$ 12,000	\$ 10,000	\$ 12,000
101-2501-499-63-13	Vending	\$ 5,987	\$ 9,000	\$ 8,400	\$ 9,000
101-2501-499-76-02	Train Station Parking Lot	\$ 1,789,865	\$ -	\$ -	\$ 484,000
101-2501-499-84-04	BMW Event	\$ 23,308	\$ 16,600	\$ 16,600	\$ 50,000
101-2501-499-84-05	Strategic Planning	\$ -	\$ 10,000	\$ 10,000	\$ 5,000
101-2501-499-84-50	Discretionary (placeholder)	\$ -	\$ -		\$ 228,589
101-2501-499-84-91	Property Taxes	\$ 34,239	\$ 35,000	\$ 30,000	\$ 35,000
101-2501-499-84-95	Contingency	\$ 91,480	\$ 262,250	\$ 262,250	\$ 228,000
101-2501-499-84-97	Salary Increases	\$ -	\$ 67,836		\$ 70,442
101-2501-499-84-99	Salary Reserve - Merit	\$ 5,000	\$ 29,050	\$ 8,000	\$ 90,890
101-2501-499-95-03	Interfund Transfer	\$ 7,265		\$ 321,866	
101-2501-499-95-06	Transfer Senior Fund	\$ 184,168	\$ 248,111	\$ 238,111	\$ 238,853
101-2501-499-95-07	Transfer Parks and Recreation Fund	\$ 379,021	\$ 359,998	\$ 359,998	\$ 305,000
101-2501-499-95-08	Sales Tax Local 1/2%	\$ 655,148	\$ 628,890	\$ 628,890	\$ 644,612
101-2501-499-95-09	Capital Improvements	\$ 1,321,139	\$ -		\$ 50,000
TOTAL		\$ 6,657,898	\$ 3,954,116	\$ 4,055,019	\$ 4,555,269

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Water

Department - Non-Departmental

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
501-2501-499-20-90	Sick Yr End Audit Adj	\$ 5,268	\$ -	\$ -	\$ -
501-2501-499-20-91	Vac Yr End Audit Adj	\$ (2,870)	\$ -	\$ -	\$ -
501-2501-499-33-10	Legal	\$ 6,469	\$ 2,000	\$ 2,000	\$ 2,000
501-2501-499-33-15	Contractual Services - Audit	\$ 8,430	\$ 8,800	\$ 8,000	\$ 8,240
501-2501-499-35-10	Contractual Services	\$ 11,462	\$ 17,500	\$ 16,000	\$ 17,500
501-2501-499-35-17	Credit Card Charges	\$ 4,244	\$ 49,500	\$ 10,000	\$ 20,000
501-2501-499-52-30	IRMA Insurance	\$ 82,140	\$ 82,138	\$ 82,138	\$ 82,138
501-2501-499-53-10	Telephone	\$ 21,288	\$ 21,000	\$ 20,876	\$ 21,000
501-2501-499-60-12	Postage	\$ 17,311	\$ 18,000	\$ 15,000	\$ 18,000
501-2501-499-81-01	Depreciation Expense	\$ 2,648,444			
501-2501-499-84-25	Loss on Disposal of Asset	\$ 2,241			
501-2501-499-84-48	Administrative Services	\$ 390,732	\$ 404,403	\$ 404,403	\$ 414,513
501-2501-499-84-82	ERI Repayment	\$ -	\$ 166,820	\$ 166,820	\$ -
501-2501-499-84-95	Contingency	\$ -	\$ 25,000	\$ 10,000	\$ 25,000
501-2501-499-84-97	Salary Increases	\$ -	\$ -		\$ 2,517
501-2501-499-95-11	Transfer - W/S CIP Fund	\$ 1,664,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
501-6076-499-80-20	Revenue Bond Interest	\$ 355,778	\$ 376,830	\$ 376,830	\$ 340,391
501-6076-499-83-35	Revenue Bond Principal	\$ -	\$ 1,822,000	\$ 1,822,000	\$ 1,872,000
501-6076-499-84-40	Debt Issuance Expense	\$ 136,016			
501-6076-499-84-41	Paying Agent/Bonds	\$ -	\$ 2,999	\$ 2,999	\$ 2,999
TOTAL		\$ 5,350,953	\$ 4,396,990	\$ 4,337,066	\$ 4,226,298

Human Resources Department



Introduction
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.

FY2017 Highlights

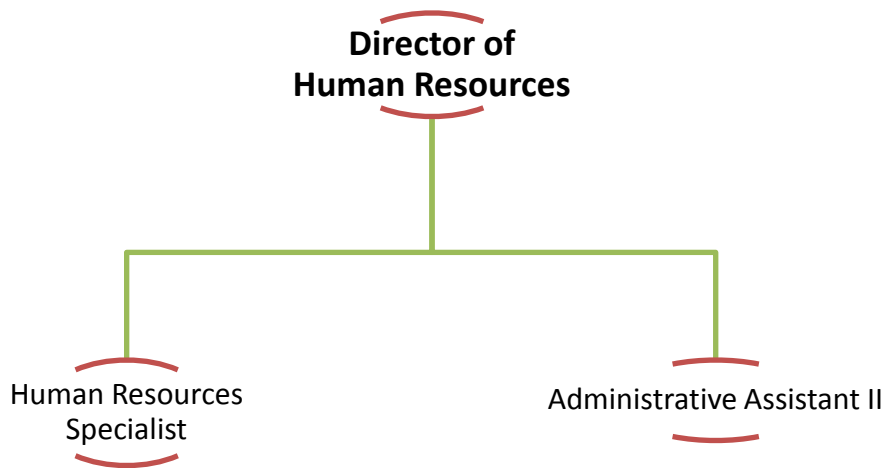
- Employee Wellness Committee designed new "Think Healthy" Wellness Program, kicking it off with an Employee Health Fair attended by over 72% of fulltime employees
- "Sunsetted" (Retired) the Traditional Health Plan (1/1/2017), the more costly of the health plans
- Educated Medicare retirees on alternatives to City supplemental health insurance
- Participated in and managed assessment centers for Fire Battalion Chief and Police Commander appointments
- Implemented Phase 1 of a revised 360 evaluation process
- Transitioned to new HR staff following retirement of the long-time Human Resources Specialist
- Restructured to provide Fire Marshal services through contractual arrangement
- Participated in study to replace Electronic Document Management System (EDMS)
- Provided various training opportunities including onsite harassment/discrimination training
- Continued working on the IPELRA training committee
- Continued training the Human Resources Administrative Assistant

FY2018 Initiatives and Programs

- Complete negotiations on collective bargaining agreement with police officers
- Establish a promotional list for Police Sergeant
- Establish entry-level hiring lists for Police and Fire

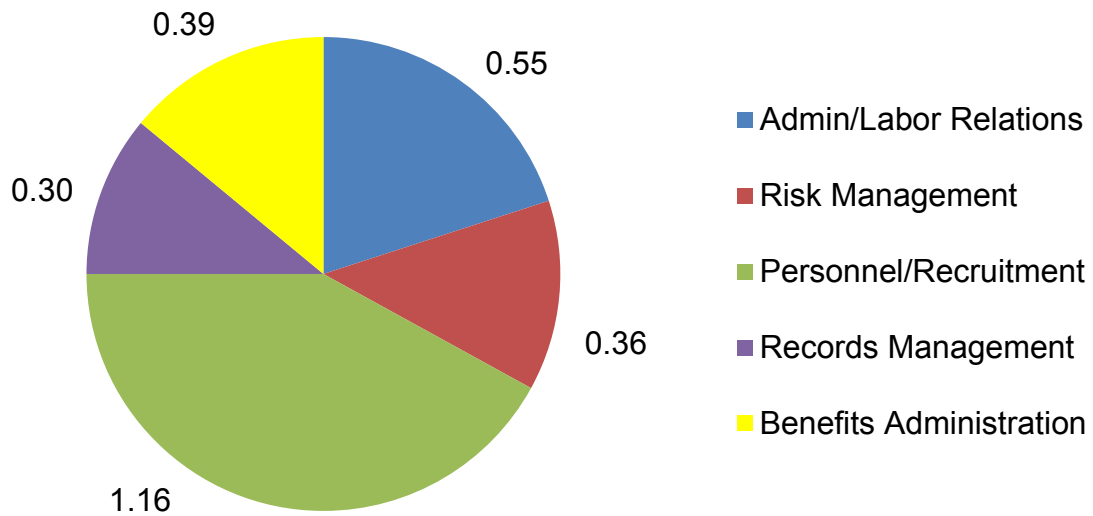
- Work with Employee Benefit Committee to further explore creative ideas to contain insurance costs
- Work with Wellness Committee to continue creative programming to keep employees engaged in the “Think Healthy” wellness program
- Implement Phases 2 and 3 of 360 evaluation process
- Continue to work on Fire service ongoing sustainability
- Work with departments on succession plans
- Continue to provide various training opportunities
- Continue working on the IPELRA training committee and coordinating their Supervisor Training Program
- Continue to monitor laws and legal requirements, including the Affordable Care Act, OSHA reporting and overtime rules

Human Resources Organizational Chart

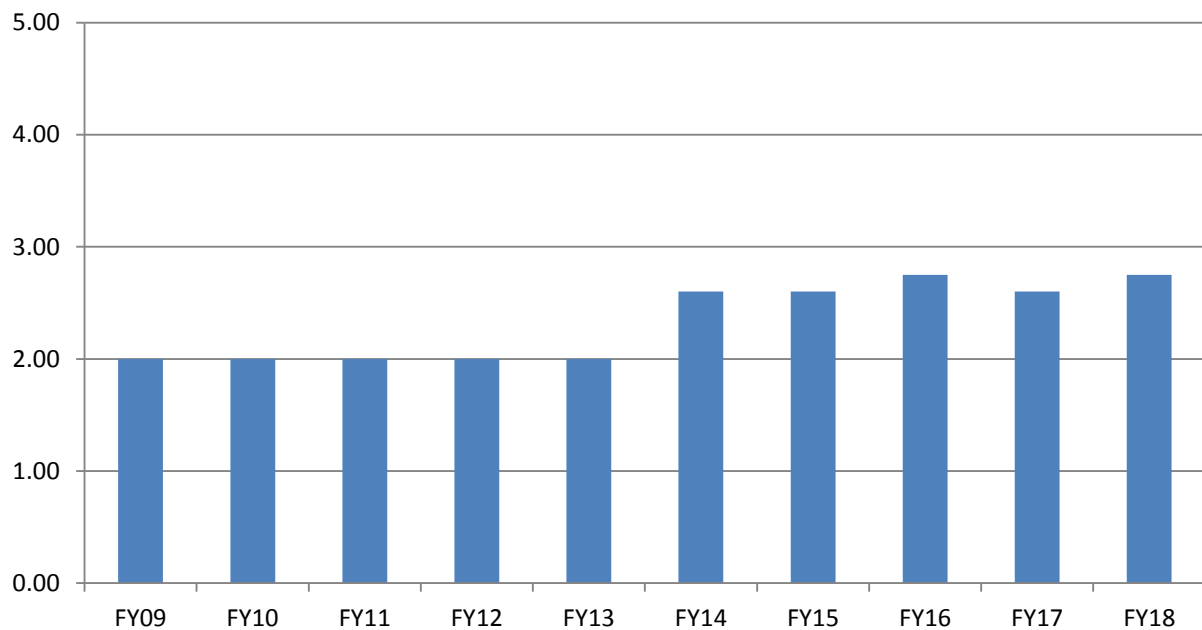


THE CITY OF LAKE FOREST
FY2018
HUMAN RESOURCES

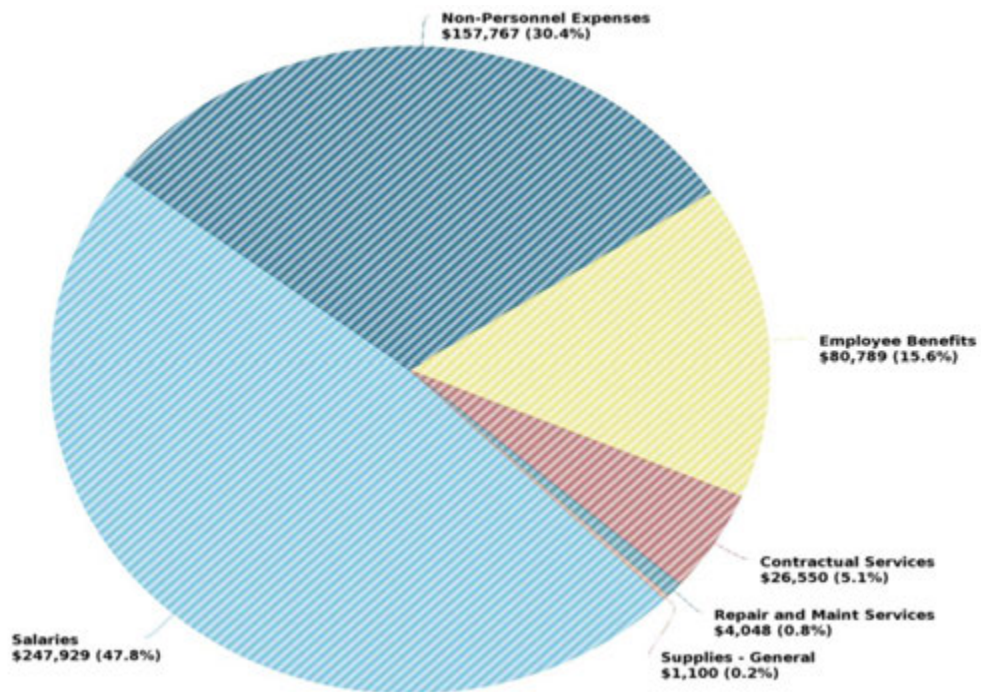
Full Time Staff by Functional Areas



Full-Time Personnel History



FY18 EXPENSES



Budget Data

FY2017 Amended	\$526,405
FY2018 Budget	\$518,183
Change from Prior Year:	-\$8,222

<u>HUMAN RESOURCES</u>	<u>FY2017 Amended</u>	<u>FY2018 Budget</u>	<u>Change</u>
HR Admin	\$481,445	\$488,183	1.40%
Fire & Police Comm	\$44,960	\$30,000	-33.27%
	\$526,405	\$518,183	-1.56%

Decrease attributable to reduced utilization of the tuition reimbursement program.

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Human Resources

Account Number	Description	FY 2016 Actuals	FY 2017 Budget	FY 2017 Est. Actual	FY 2018 Budget
101-1701-415-10-10	Salaries	\$ 247,346	\$ 231,912	\$ 226,714	\$ 245,304
101-1701-415-10-40	Longevity	\$ 4,940	\$ 2,550	\$ 2,550	\$ 2,625
101-1701-415-20-10	Insurance Medical	\$ 39,133	\$ 34,947	\$ 24,528	\$ 30,636
101-1701-415-20-11	Insurance Dental	\$ 1,105	\$ 946	\$ 1,104	\$ 1,055
101-1701-415-20-12	Insurance Life	\$ 268	\$ 281	\$ 248	\$ 297
101-1701-415-20-20	Social Security	\$ 17,527	\$ 15,464	\$ 15,644	\$ 16,970
101-1701-415-20-30	IMRF	\$ 29,683	\$ 28,388	\$ 28,874	\$ 31,287
101-1701-415-20-40	Flexi Benefits	\$ 605	\$ 515	\$ 515	\$ 544
101-1701-415-29-01	Training and Development	\$ 1,054	\$ 2,725	\$ 2,725	\$ 2,300
101-1701-415-29-02	Employee Tuition	\$ 11,738	\$ 35,000	\$ 30,000	\$ 14,517
101-1701-415-29-03	Membership Dues	\$ 980	\$ 1,645	\$ 1,837	\$ 1,837
101-1701-415-29-04	Publications	\$ 4,154	\$ 4,315	\$ 4,320	\$ 4,325
101-1701-415-29-10	Meetings and Exp Reimb.	\$ 1,332	\$ 3,100	\$ 2,806	\$ 3,000
101-1701-415-29-12	Personnel Recruitment	\$ 42,351	\$ 30,405	\$ 31,775	\$ 45,738
101-1701-415-29-14	City Training	\$ 28,399	\$ 47,600	\$ 47,600	\$ 46,800
101-1701-415-29-51	Employee Activities	\$ 19,108	\$ 25,000	\$ 29,551	\$ 25,800
101-1701-415-35-10	Contractual Services	\$ 7,409	\$ 10,000	\$ 8,300	\$ 10,000
101-1701-415-43-16	IT Maintenance	\$ 5,148	\$ 5,502	\$ 5,502	\$ 4,048
101-1701-415-60-10	Office Supplies	\$ 603	\$ 750	\$ 800	\$ 1,000
101-1701-415-60-11	Computer Supplies		\$ 400	\$ 1,463	\$ -
101-1701-415-60-13	Printing	\$ 361	\$ -	\$ 150	\$ 100
TOTAL		\$ 463,219	\$ 481,445	\$ 467,006	\$ 488,183

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Human Resources-Fire & Police Commission

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1703-415-29-10	Meetings and Exp. Reimb.	\$ 557	\$ 550	\$ 550	\$ 1,000
101-1703-415-29-12	Personnel Recruitment	\$ 23,296	\$ 24,510	\$ 14,400	\$ 12,450
101-1703-415-35-10	Contractual Services	\$ 8,720	\$ 19,900	\$ 8,500	\$ 16,550
TOTAL		\$ 32,573	\$ 44,960	\$ 23,450	\$ 30,000

Community Development Department



Northwestern Lake Forest Hospital



Kelmscott Park – Former Municipal Services Site

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 clear information about development 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

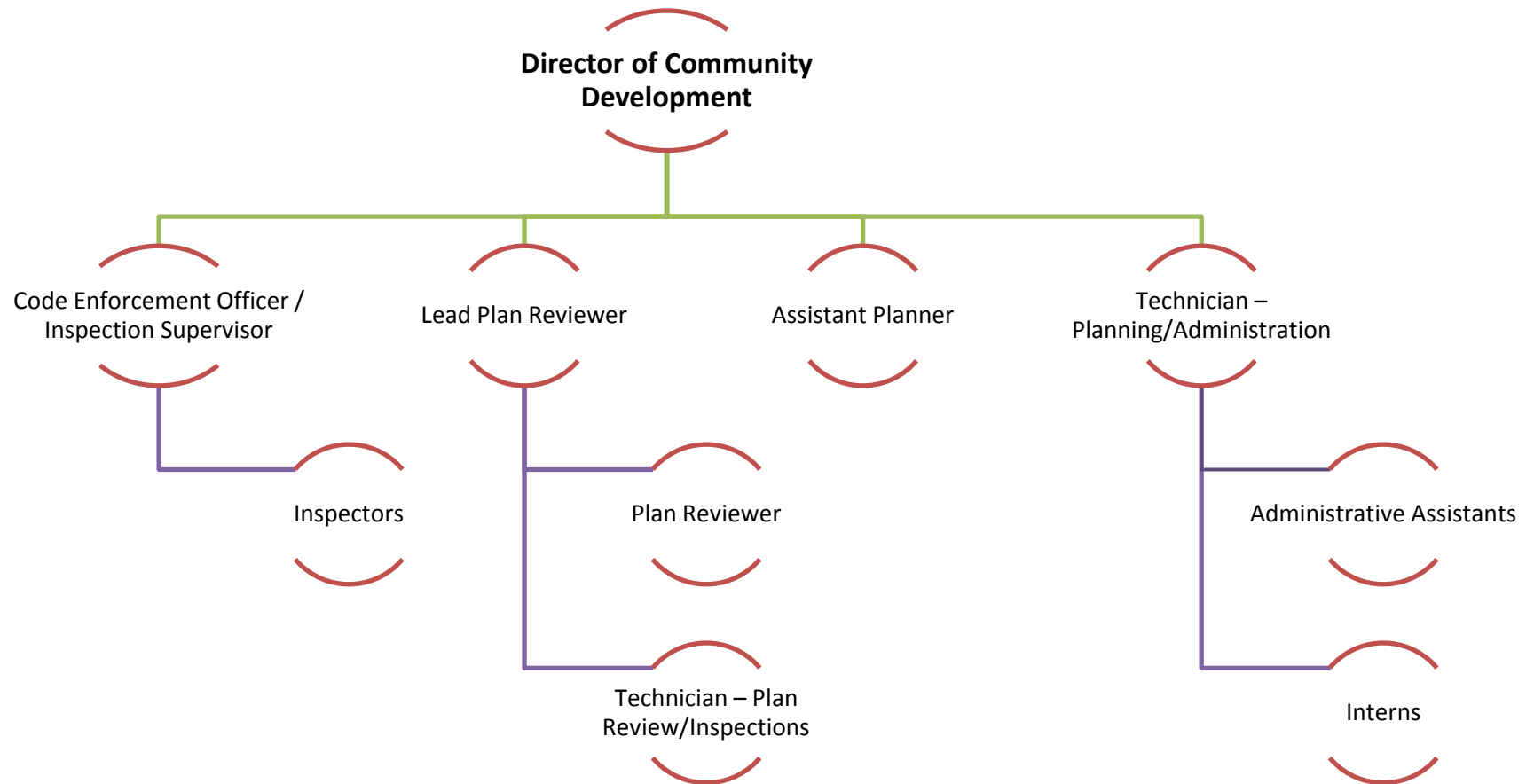
Twenty years from now Lake Forest will still be a unique community, with a distinctive character, strong property values and a quality of life that is unparalleled among other communities.

FY2017 Highlights

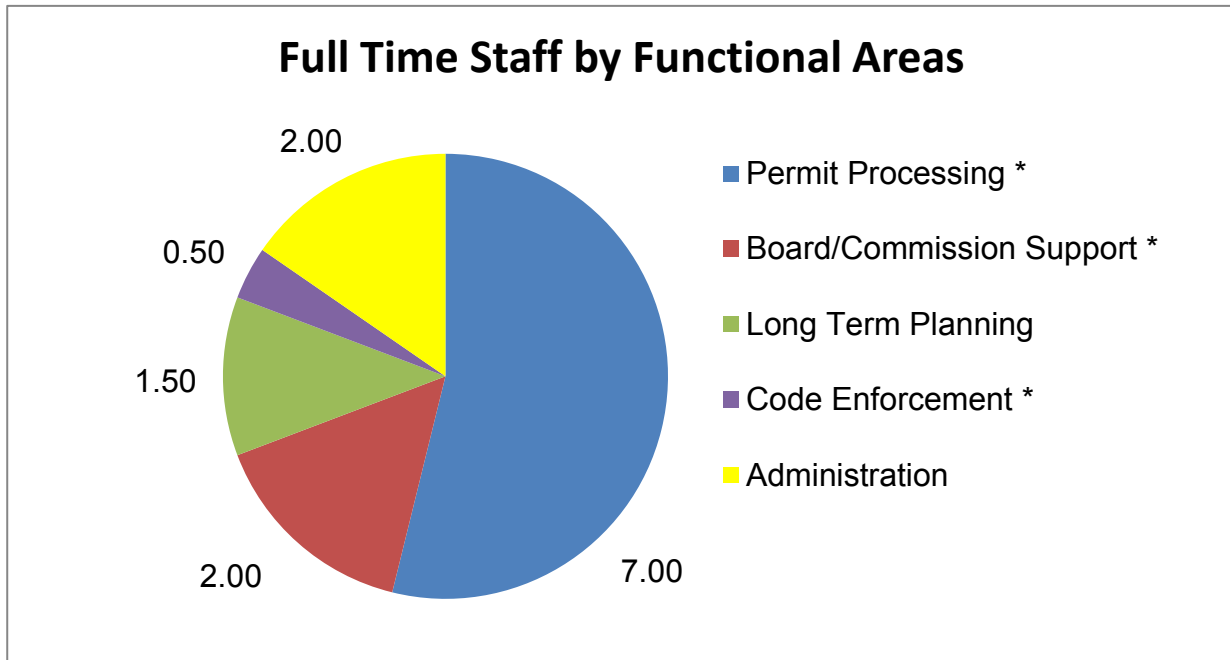
- Work is nearing completion on the new hospital on the Northwestern Lake Forest Hospital Campus. The building is scheduled to be completed in early summer; site work and landscaping will continue through the fall of this year. A portion of the new hospital building is expected to be in operation this fall. The new hospital is scheduled to open the first quarter of calendar year 2018.
- Redevelopment of the City's former Municipal Services site at Laurel and Western Avenues is well underway. Foundations and underground garages for the three apartment buildings are scheduled for completion in the spring with vertical construction of the first three buildings anticipated in the spring as well.
- Market Square enhancements continue and a new pedestrian corridor, the "North Alley" will provide a new space for outdoor activities and the opportunity for increased visibility for adjacent businesses.
- A redevelopment plan was approved for the McKinley Road area.
- Several residential subdivisions were approved and installation of the new infrastructure for these new developments is anticipated to start this year.
- Lake Forest Place completed renovations to the campus and construction of the last phase of independent living cottages.
- Building permit revenues surpassed projections as a result of strong development and redevelopment activity in all sectors: office, institutional, retail and residential.

FY2018 Initiatives and Programs

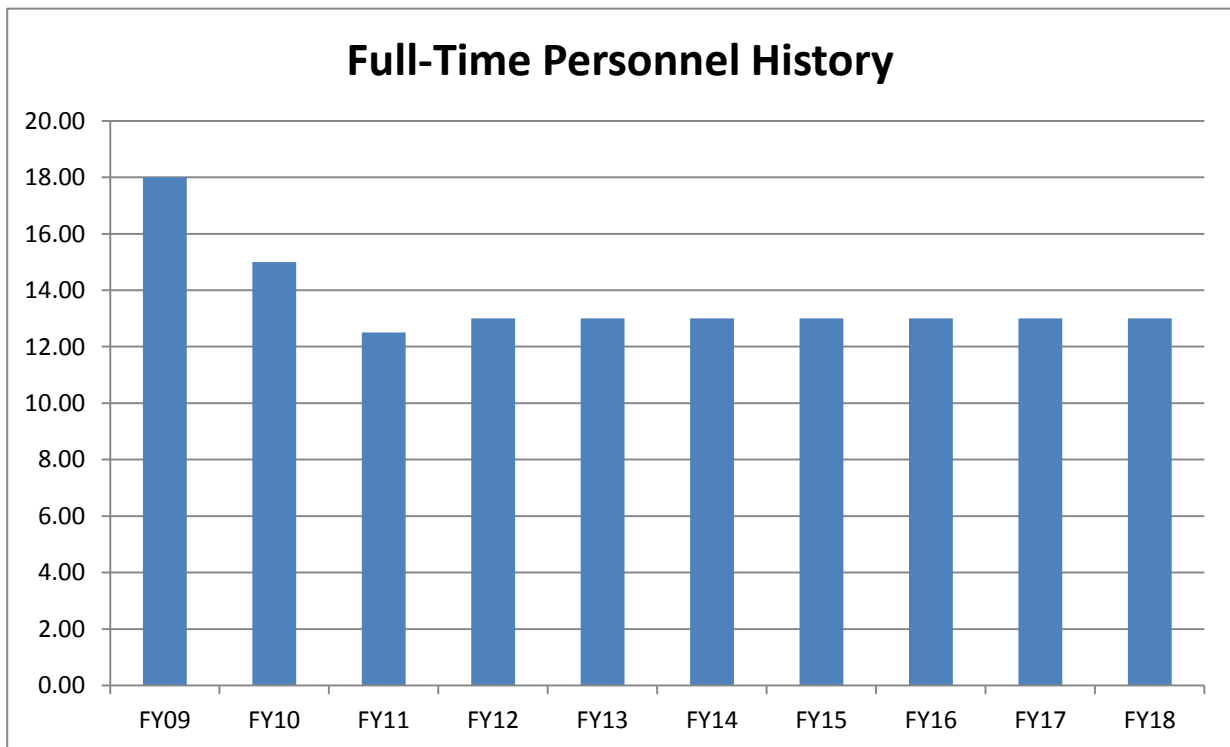
- An assessment of the City's plan review, permitting and inspection processes is underway. A consultant is surveying stakeholders and looking at processes used by other communities with the goal of identifying opportunities for continuous improvements.
- Continue to offer support to new and existing businesses by scheduling pre-application meetings, efficient plan review and permit issuance and on site consultation during build outs to review and resolve unanticipated situations.
- Explore technology upgrades that will facilitate electronic submittals of plans and provide an on-line status update on plan reviews and inspection results.
- Continue to cross train staff within the department to provide increased flexibility to respond to shifting demands for service and continue to explore shared services opportunities with other governmental entities.
- Continue to review and update Codes related to development activity with the goal of clarifying requirements and streamlining processes.



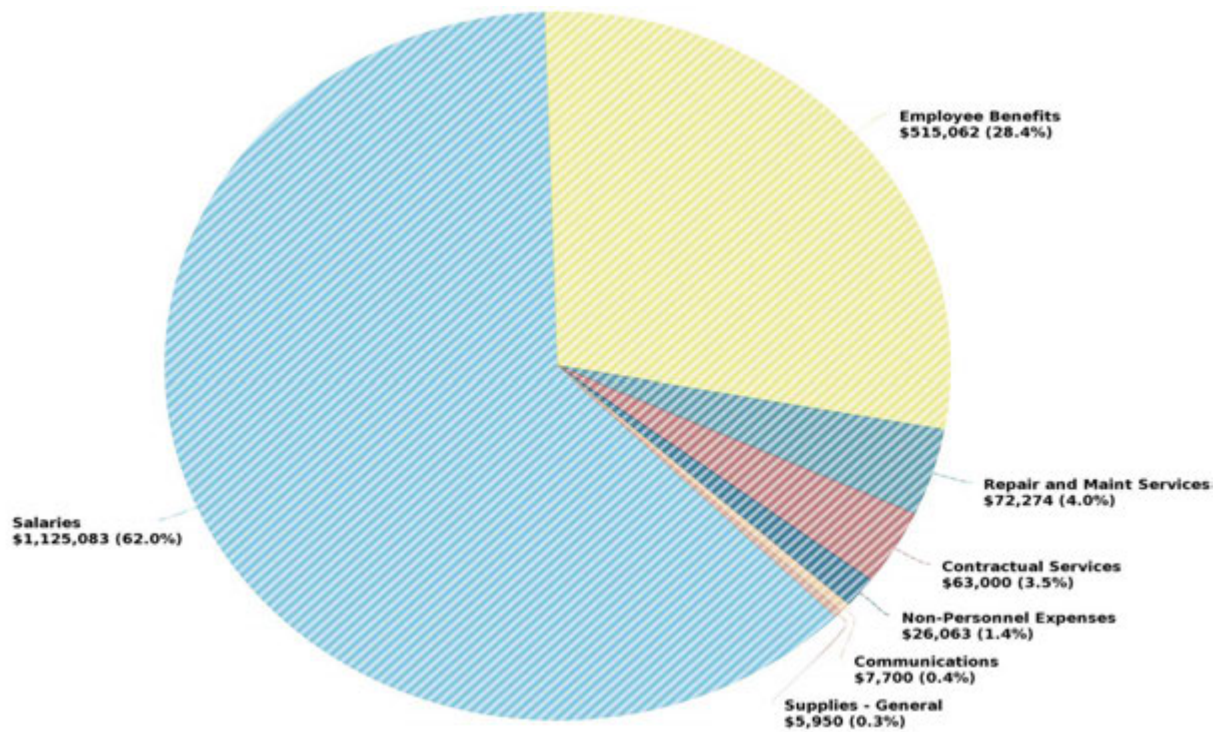
THE CITY OF LAKE FOREST
FY2018
COMMUNITY DEVELOPMENT



* Direct Customer Service Activities



FY18 EXPENSES



Budget Data

FY2017 Amended	\$1,733,789
FY2018 Budget	\$1,815,132
Change from Prior Year:	\$81,343

<u>COMMUNITY DEVELOPMENT</u>	<u>FY2017 Amended</u>	<u>FY2018 Budget</u>	<u>Change</u>
Community Development	\$1,733,789	\$1,815,132	4.69%
	<u>\$1,733,789</u>	<u>\$1,815,132</u>	4.69%

Increase over the prior fiscal year is attributable to personnel costs and a planned update to the comprehensive plan.

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Community Development

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-3401-414-10-10	Salaries	\$ 1,045,542	\$ 1,077,859	\$1,059,564	\$ 1,095,363
101-3401-414-10-20	Temporary Salaries	\$ 2,706	\$ 16,550	\$ 3,565	\$ 17,810
101-3401-414-10-30	Overtime	\$ 5,910	\$ 2,302	\$ 15,287	\$ 2,360
101-3401-414-10-40	Longevity	\$ 6,980	\$ 8,476	\$ 7,621	\$ 9,550
101-3401-414-20-10	Insurance Medical	\$ 222,808	\$ 249,229	\$ 251,551	\$ 287,008
101-3401-414-20-11	Insurance Dental	\$ 6,493	\$ 6,944	\$ 7,022	\$ 7,688
101-3401-414-20-12	Insurance Life	\$ 1,224	\$ 1,377	\$ 1,216	\$ 1,377
101-3401-414-20-20	Social Security	\$ 75,182	\$ 78,115	\$ 74,510	\$ 79,207
101-3401-414-20-30	IMRF	\$ 126,146	\$ 135,263	\$ 132,104	\$ 137,449
101-3401-414-20-40	Flexi Benefits	\$ 2,134	\$ 2,333	\$ 2,333	\$ 2,333
101-3401-414-21-10	Workmen's Compensation	\$ (2,346)			
101-3401-414-21-11	Special Events	\$ (5,500)			
101-3401-414-21-10	Contra Accounts	\$ (50)			
101-3401-414-21-20	MS Project Site	\$ (415)			
101-3401-414-29-01	Training and Education	\$ 8,079	\$ 11,828	\$ 11,000	\$ 11,563
101-3401-414-29-03	Membership Dues	\$ 832	\$ 1,500	\$ 1,500	\$ 1,500
101-3401-414-29-04	Publications	\$ 1,269	\$ 2,972	\$ 1,500	\$ 3,000
101-3401-414-29-10	Meetings and Exp. Reimb.	\$ 9,268	\$ 10,000	\$ 10,000	\$ 10,000
101-3401-414-35-10	Contractual Services	\$ 13,229	\$ 20,000	\$ 20,000	\$ 45,000
101-3401-414-35-31	Elevator Inspection	\$ 9,208	\$ 16,000	\$ 14,000	\$ 16,000
101-3401-414-35-32	Recording Fees	\$ 1,730	\$ 2,000	\$ 2,200	\$ 2,000
101-3401-414-43-01	Fleet Rental	\$ 24,653	\$ 29,649	\$ 29,649	\$ 20,260
101-3401-414-43-16	IT Maintenance	\$ 47,736	\$ 47,942	\$ 47,942	\$ 52,014
101-3401-414-53-11	Cell Phone	\$ 7,231	\$ 7,700	\$ 7,700	\$ 7,700
101-3401-414-60-10	Office Supplies	\$ 927	\$ 1,500	\$ 1,500	\$ 1,500
101-3401-414-60-12	Postage	\$ 286	\$ 250	\$ 407	\$ 250

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Community Development

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-3401-414-60-13	Printing	\$ 1,036	\$ 1,500	\$ 1,500	\$ 1,500
101-3401-414-60-19	Clothing	\$ 1,180	\$ 1,000	\$ 1,400	\$ 1,200
101-3401-414-60-20	Minor Equipment	\$ 808	\$ 1,500	\$ 1,500	\$ 1,500
TOTAL		\$ 1,614,286	\$ 1,733,789	\$ 1,706,571	\$ 1,815,132

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.

FY2017 Highlights

- Completed exterior tuck pointing and painting of East Side Train Station
- Continued to provide both Engineering and Building Maintenance support for the Deerpath Golf Course Master Plan
- Completed design and received bids for the new membrane filter system at the Water Plant
- Completed IMS pavement study; presented the results at the November, 2016 Budget Meeting
- Resurfaced City Hall's parking lot
- Continued to provide engineering support for the North Western Avenue Streetscape project
- Continued with street light upgrades utilizing LED technology
- Replaced water main on Old Elm Road from Everett Road to Estes Avenue
- Continued annual capital programs by conducting street resurfacing, street patching, concrete street repairs, sidewalk / curb replacements, and sewer lining
- Modified 4-wheel haulsters before placing them into service as refuse scooters
- Completed the epoxy floor system in the MS garage
- Re-bid the janitorial services for all City buildings
- Conducted lead service verification appointments to update city records
- Partnered with SWALCO to offer Lake Forest residents textile and shoe recycling at the Compost Center
- Completed design for the Ferry Hall Bridge repairs
- Conducted a complete assessment of the Forest Park Bluff System
- Designed the renovation plans for the Public Safety building first floor lobby
- Began a refuse and recycling collection program for Market Square
- Held a paper shredding event for Lake Forest residents

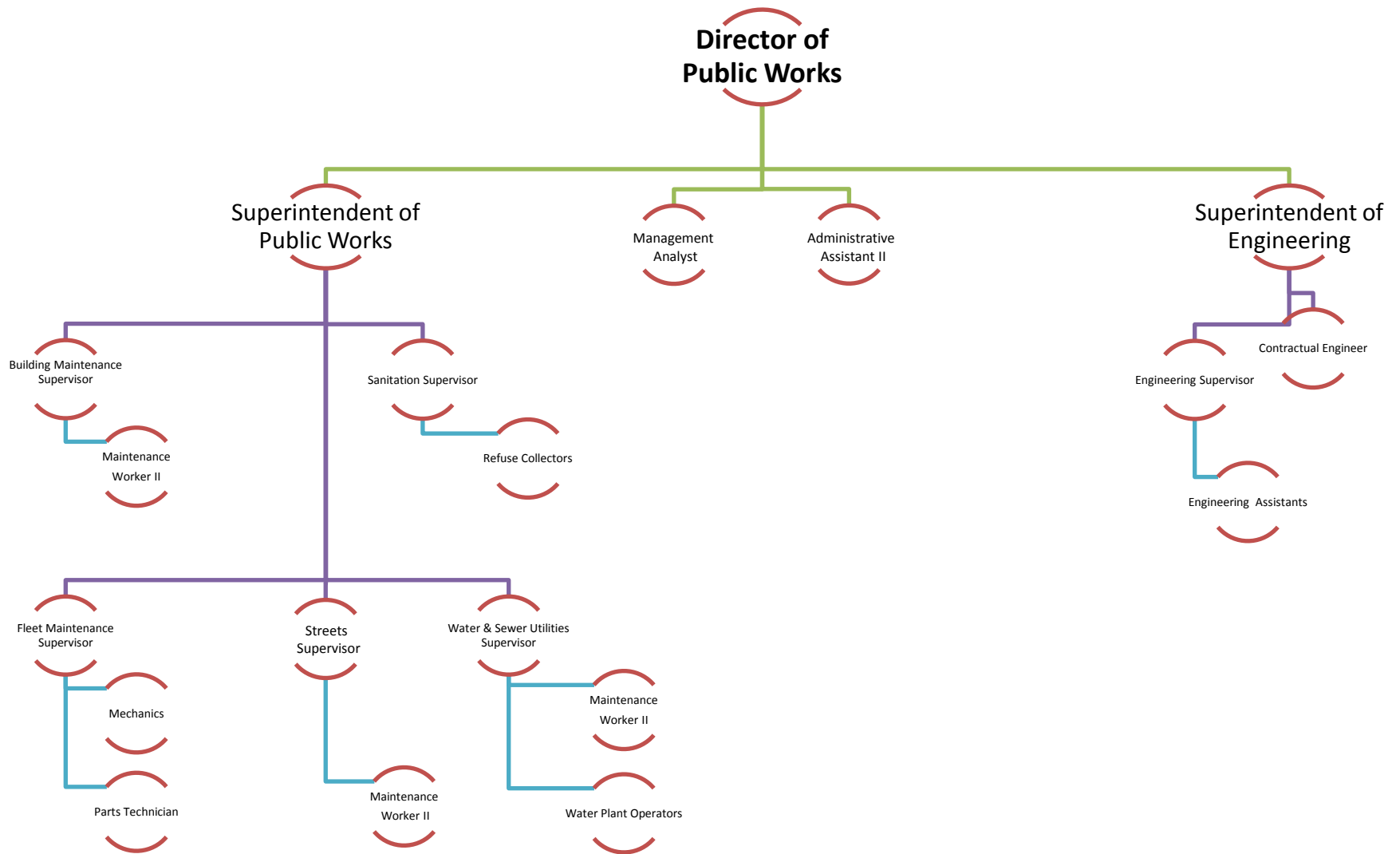
- Completed a buffalo box inventory
- Completed design and received bids to renovate the restrooms at the East Train Station
- Engaged a manufacture to develop a specialized L.E.D. lamp to convert gas street lighting for future consideration
- Completed design and bid out the West Fork / Hackberry Drainage Improvements project
- Completed design for the Winwood Sanitary Sewer Installation project
- Submitted APWA Award application for Forest Park Improvements – resulting in local and Chicago Metro area Rehabilitation/Preservation awards
- Completed design and bidding for the Middlefork Savanna Trail Project in partnership with the Lake County Forest Preserve
- Completed cost / value engineering / conceptual design studies for the Metra Pedestrian Underpass project; gaining support from Metra for new train bridge concept
- Provided engineering and consultant support / review for the Environmental Assessment for additional Amtrak service
- Completed design for the Ponds Subdivision Drainage and Outlet Repair project
- Partnered with US Army Corps of Engineers, LCFPD and Open Lands for the design and construction for both the Fort Sheridan Ravine / Prairie restoration and Landfill Remediation Projects
- Completed design and construction of the ELAWA parking lot in partnership with the Lake County Forest Preserve

FY2018 Initiatives and Programs

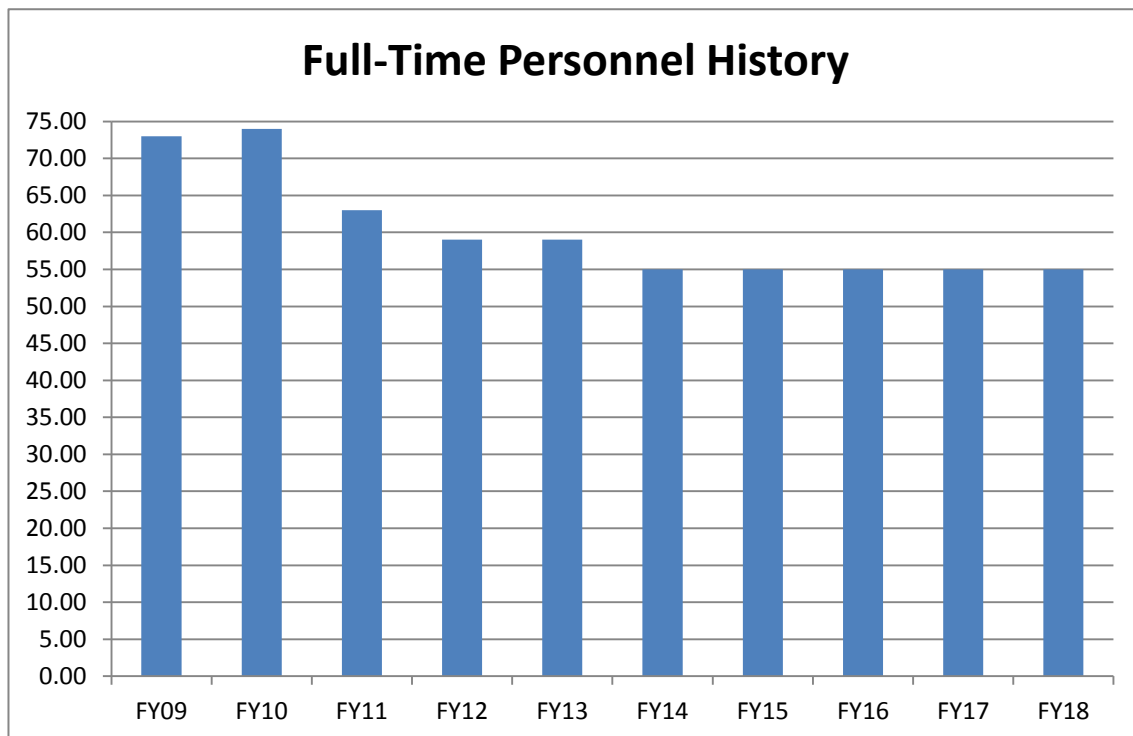
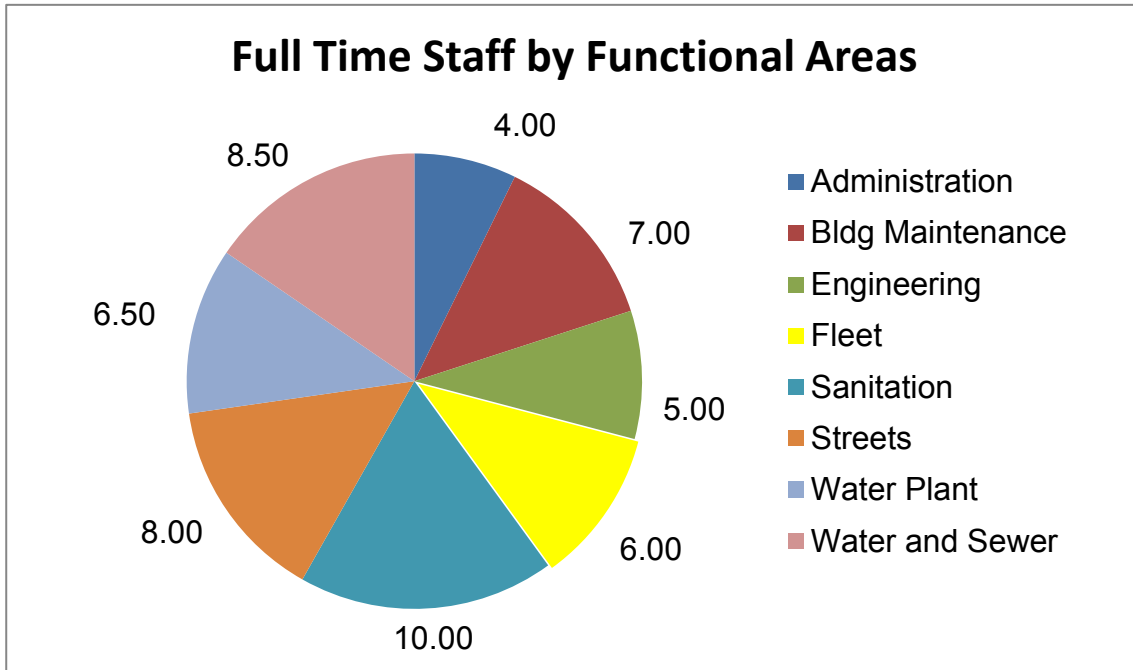
- Complete the Ferry Hall Bridge repairs
- Design, bid, and complete repairs to the South Beach Access Road
- Complete the Public Safety building first floor lobby renovation project.
- Oversee Dickinson Hall exterior paint restoration project
- Bid out and manage the Stirling Hall chimney removal and roof repairs
- Bid out and manage the Recreation Center window replacement project
- Continue annual capital programs; to include street resurfacing, street patching, sidewalk / curb replacements, and sewer lining
- Engage a consultant to design storm sewer upgrades in the Old Elm Road, Timber Lane, and Green Bay Road area
- Clean the elevated water tank prior to the BMW golf tournament
- Engage a contractor and oversee the cleaning of the two water intakes at the Water Plant
- Continue to offer at home composting “Earth Machines” for purchase by Lake Forest residents
- Continue aggressive program to clean the City’s stormwater catch basins
- Work with other city departments in preparing for the BMW
- Bid out the North Western Avenue Streetscape project
- Continue with street light upgrades utilizing LED technology
- Replace water main on Old Elm Road from Everett Road to Ridge Road
- Conduct center line crack sealing on recently paved streets
- Complete the Compost Center front entrance sign and landscape renovation project
- Begin upgrading city-wide street lighting control cabinets

- Complete inspection & inventory of ravines to locate and record erosion issues needing attention.
- Complete the first year of construction to install the new membrane filter system at the Water Plant.
- Conduct in-house cost benefit analysis to retrofit historic gas street lamps to L.E.D. technology
- Construction phase of the West Fork / Hackberry Drainage Improvements project
- Conduct an educational workshop for residents concerning maintenance and improvements of ravines and bluffs
- Complete Stage III of the ITEP Metra Station Interior repairs
- Begin final design for the Pedestrian Underpass Train Bridge project
- Bid and oversee construction of the Everett Park Bike Path Replacement

**Public Works
FY 2018**

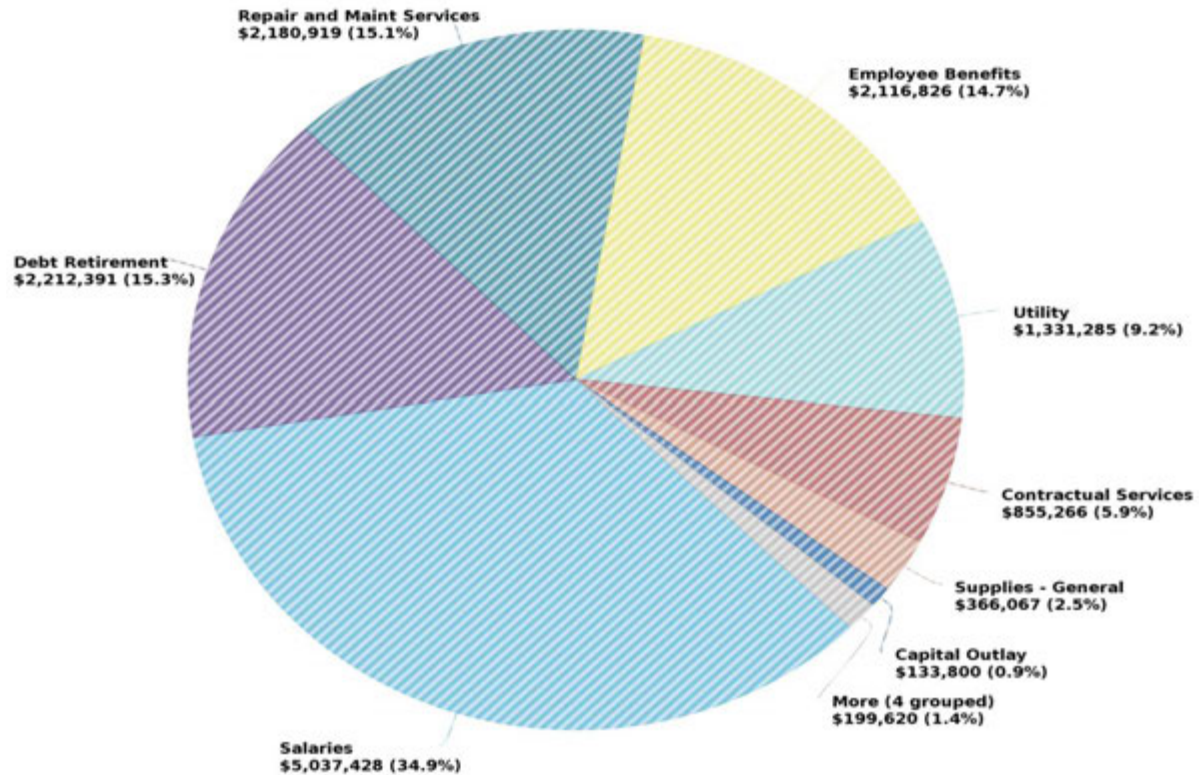


THE CITY OF LAKE FOREST
FY2018
PUBLIC WORKS



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

FY18 EXPENSES



Budget Data

FY2017 Amended	\$14,824,951
FY2018 Budget	\$14,433,602
Change from Prior Year:	-\$391,349

<u>PUBLIC WORKS</u>	<u>FY2017 Amended</u>	<u>FY2018 Budget</u>	<u>Change</u>
Building Maintenance	\$1,570,500	\$1,588,126	1.12%
Engineering	\$784,169	\$809,452	3.22%
Administration	\$660,402	\$672,687	1.86%
Streets	\$1,909,060	\$1,745,399	-8.57%
Sanitation	\$2,351,704	\$2,322,544	-1.24%
Storm Sewers	\$169,134	\$169,040	-0.06%
Water & Sewer	\$5,404,929	\$5,281,565	-2.28%
Fleet	\$1,975,053	\$1,844,789	-6.60%
	<u>\$14,824,951</u>	<u>\$14,433,602</u>	-2.64%

Streets reduction due to FY16 carryovers and FY18 fleet charge reduction.
 Sanitation/Water & Sewer savings due primarily to FY18 fleet charge reduction. Fleet
 reduction due to planned drawdown in fund balance reserves in FY18.

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Public Works - Administration

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-5001-450-10-10	Salaries	\$ 265,764	\$ 290,395	\$ 289,760	\$ 292,577
10-30	Overtime	\$ 485	\$ -	\$ -	\$ -
10-40	Longevity	\$ 1,805	\$ 2,130	\$ 2,130	\$ 2,245
20-10	Insurance Medical	\$ 54,117	\$ 74,345	\$ 60,865	\$ 55,927
20-11	Insurance Dental	\$ 1,384	\$ 1,773	\$ 1,750	\$ 1,809
20-12	Insurance Life	\$ 240	\$ 324	\$ 288	\$ 324
20-20	Social Security	\$ 16,942	\$ 17,681	\$ 20,541	\$ 18,668
20-30	IMRF	\$ 31,342	\$ 34,745	\$ 35,967	\$ 36,934
20-40	Flexi	\$ 283	\$ 546	\$ 546	\$ 546
29-01	Training and Development	\$ -	\$ 5,700	\$ 5,700	\$ 5,700
29-03	Membership Dues	\$ 4,786	\$ 2,500	\$ 2,500	\$ 2,500
29-10	Meetings and Exp Reimb.	\$ 4,809	\$ 5,244	\$ 6,000	\$ 5,244
35-10	Contractual Services	\$ 30,705	\$ 14,000	\$ 32,000	\$ 34,000
43-16	IT Maintenance	\$ 35,544	\$ 37,187	\$ 37,187	\$ 37,035
53-11	Cell Phone	\$ 2,609	\$ 2,350	\$ 2,350	\$ 2,328
60-20	Minor Equipment	\$ 1,903	\$ 500	\$ 500	\$ 500
TOTAL		\$ 452,718	\$ 489,420	\$ 498,084	\$ 496,337

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Public Works - Building Maintenance

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1522-419-10-10	Salaries	\$ 508,122	\$ 527,592	\$ 514,807	\$ 547,230
10-20	Temporary	\$ 37,994	\$ 42,112	\$ 45,562	\$ 48,000
10-30	Overtime	\$ 34,695	\$ 17,488	\$ 13,381	\$ 17,925
10-40	Longevity	\$ 4,420	\$ 5,975	\$ 5,975	\$ 6,275
20-10	Insurance Medical	\$ 126,274	\$ 147,717	\$ 135,090	\$ 147,188
20-11	Insurance Dental	\$ 3,868	\$ 4,137	\$ 4,084	\$ 4,221
20-12	Insurance Life	\$ 672	\$ 756	\$ 672	\$ 756
20-13	Unemployment Insurance	\$ 4,539	\$ 3,400	\$ 6,650	\$ 4,539
20-20	Social Security	\$ 43,267	\$ 42,992	\$ 42,324	\$ 45,179
20-30	IMRF	\$ 70,667	\$ 73,723	\$ 73,775	\$ 77,463
20-40	Flexi	\$ 1,404	\$ 1,044	\$ 1,044	\$ 1,194
21-11	Special Events	\$ (1,119)	\$ -	\$ -	\$ -
29-01	Training and Development	\$ 537	\$ 2,000	\$ 2,000	\$ 2,000
29-10	Meetings and Exp Reimb.	\$ 434	\$ 500	\$ 500	\$ 500
35-10	Contractual Services	\$ 104,049	\$ 112,304	\$ 112,304	\$ 110,804
41-10, 41-15, 62-13, 62-14, 62-15	Utilities	\$ 70,782	\$ 100,960	\$ 80,152	\$ 100,960
42-30	Janitorial Services	\$ 84,229	\$ 100,300	\$ 100,000	\$ 97,800
43-01	Fleet Rental	\$ 34,733	\$ 35,634	\$ 35,634	\$ 30,165
43-30, 43-31, 43-32, 43-33, 43-34, 43-36	Repair & Maintenance	\$ 80,245	\$ 72,160	\$ 73,960	\$ 72,160
53-11	Cell Phone	\$ 2,248	\$ 2,180	\$ 2,180	\$ 2,173
60-10	Office Supplies	\$ 227	\$ 500	\$ 500	\$ 507
60-19	Clothing	\$ 3,118	\$ 2,000	\$ 2,500	\$ 2,500
60-20	Minor Equipment	\$ 8,962	\$ 14,900	\$ 15,063	\$ 9,800

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Public Works - Building Maintenance

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
61-11	Maintenance Materials/Supplies	\$ 80,834	\$ 82,226	\$ 81,726	\$ 81,887
61-40	Janitorial Supplies	\$ 12,337	\$ 13,700	\$ 14,700	\$ 13,700
61-41	Materials for Bld. Maint.	\$ 19,553	\$ 19,200	\$ 19,200	\$ 18,200
67-44	General Improvements	\$ 142,269	\$ 145,000	\$ 145,000	\$ 145,000
	TOTAL	\$ 1,479,360	\$ 1,570,500	\$ 1,528,783	\$ 1,588,126

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Public Works - Engineering

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-3747-417-10-10	Salaries	\$ 361,096	\$ 373,278	\$ 374,045	\$ 389,316
10-20	Temporary Salaries	\$ 2,694	\$ 4,000	\$ 3,952	\$ 4,000
10-30	Overtime	\$ 5,356	\$ 3,461	\$ 3,948	\$ 3,548
10-40	Longevity	\$ 1,275	\$ 1,440	\$ 1,440	\$ 1,560
20-10	Insurance Medical	\$ 82,815	\$ 92,649	\$ 89,932	\$ 93,489
20-11	Insurance Dental	\$ 2,210	\$ 2,364	\$ 2,334	\$ 2,412
20-12	Insurance Life	\$ 384	\$ 432	\$ 384	\$ 432
20-20	Social Security	\$ 26,831	\$ 27,350	\$ 27,173	\$ 28,890
20-30	IMRF	\$ 43,598	\$ 46,432	\$ 46,661	\$ 49,064
20-40	Flexi	\$ 489	\$ 696	\$ 696	\$ 696
21-10	Contra Accounts	\$ (25)	\$ -	\$ -	\$ -
29-01	Training and Development	\$ 1,075	\$ 4,000	\$ 4,000	\$ 4,000
29-03	Membership Dues	\$ 617	\$ 500	\$ 500	\$ 500
29-04	Subscriptions/Publications	\$ 385	\$ 500	\$ 500	\$ 500
29-10	Meeting/Exp. Reimbursement	\$ 1,989	\$ 2,000	\$ 2,000	\$ 2,000
35-10	Contractual Services	\$ 129,998	\$ 60,000	\$ 195,600	\$ 60,000
43-01	Fleet Rental	\$ 11,593	\$ 11,460	\$ 11,460	\$ 10,288
53-11	Cell Phone	\$ 4,143	\$ 4,495	\$ 4,995	\$ 2,490
60-10	Office Supplies	\$ 1,431	\$ 1,200	\$ 1,200	\$ 1,200

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Public Works - Engineering

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
60-12	Postage	\$ 322	\$ 500	\$ 885	\$ 885
60-13	Printing & Stationery	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
60-19	Clothing	\$ 315	\$ 300	\$ 300	\$ 300
60-20	Minor Equipment	\$ 750	\$ 3,081	\$ 3,081	\$ 5,000
TOTAL		\$ 679,341	\$ 641,138	\$ 776,086	\$ 661,570

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Fleet
Department - Fleet

		FY2016	FY2017	FY2017	FY2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
601-5901-437-10-10	Salaries	\$ 489,703	\$ 506,937	\$ 492,637	\$ 526,690
10-30	Overtime	\$ 18,013	\$ 18,186	\$ 28,630	\$ 18,642
10-40	Longevity	\$ 2,195	\$ 2,535	\$ 2,570	\$ 4,110
20-10	Insurance Medical	\$ 88,221	\$ 96,969	\$ 92,343	\$ 98,526
20-11	Insurance Dental	\$ 3,315	\$ 3,546	\$ 3,430	\$ 3,618
20-12	Insurance Life	\$ 576	\$ 648	\$ 576	\$ 648
20-20	Social Security	\$ 37,920	\$ 38,620	\$ 37,713	\$ 40,499
20-30	IMRF	\$ 62,173	\$ 66,269	\$ 65,583	\$ 69,498
20-40	Flexi	\$ 1,072	\$ 1,092	\$ 1,092	\$ 1,044
20-91	Vac Yr End Aduit Adj	\$ 2,142			\$ -
21-10	Workmen's Compensation	\$ (590)			\$ -
21-11	Special Events	\$ (716)			\$ -
21-18	I.R.M.A. Reimbursement	\$ (20,933)	\$ -	\$ (14,374)	\$ -
29-01	Training and Development	\$ 7,569	\$ 9,500	\$ 7,500	\$ 9,500
29-04	Publications/Subscriptions	\$ 372	\$ 1,000	\$ 1,000	\$ 1,000
29-10	Meeting/Expense Reimb.	\$ 338	\$ 1,000	\$ 3,000	\$ 1,000
33-30	Safety	\$ 1,010	\$ 2,000	\$ 2,000	\$ 2,000
35-10	Contractual - Misc.	\$ 7,839	\$ 2,000	\$ 8,000	\$ 8,000
43-11	Outside Veh. Maint.	\$ 169,870	\$ 100,000	\$ 130,000	\$ 130,000
43-16	I.T. Maintenance	\$ 5,436	\$ 7,530	\$ 7,530	\$ 7,406
44-25	Rentals / Equipment Rentals	\$ 18,859	\$ 25,000	\$ 25,000	\$ 25,000
53-11	Cell Phone	\$ 1,219	\$ 1,140	\$ 1,125	\$ 900
60-10	Office Supplies	\$ 54	\$ 500	\$ 500	\$ 500
60-13	Printing	\$ -	\$ 500	\$ 500	\$ 500
60-19	Clothing	\$ 2,422	\$ 2,500	\$ 2,500	\$ 2,500
60-20	Minor Equipment	\$ 7,148	\$ 6,000	\$ 12,000	\$ 6,000
61-10	Fleet Supplies/Parts	\$ 398,803	\$ 424,000	\$ 374,000	\$ 388,000

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Fleet

Department - Fleet

		FY2016	FY2017	FY2017	FY2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
61-16	Mechanic Tools	\$ 1,568	\$ 2,000	\$ 2,047	\$ 2,000
61-50	Inv Materials Variance	\$ (17,347)			\$ -
62-14	Fuel and Oil	\$ 275,199	\$ 560,000	\$ 350,000	\$ 400,000
81-01	Depreciation Expense	\$ 4,805			\$ -
84-38	Freight Shipping	\$ 227	\$ 500	\$ 500	\$ 500
84-48	Administration Services	\$ 62,880	\$ 65,081	\$ 65,081	\$ 66,708
84-95	Contingency	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL		\$ 1,631,362	\$ 1,975,053	\$ 1,732,483	\$ 1,844,789

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Public Works - Sanitation

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-5240-432-10-10	Salaries	\$ 703,905	\$ 734,302	\$ 726,873	\$ 747,419
10-20	Temporary	\$ 99,442	\$ 106,018	\$ 104,890	\$ 121,600
10-30	Overtime	\$ 18,394	\$ 8,080	\$ 20,378	\$ 14,877
10-40	Longevity	\$ 3,555	\$ 4,110	\$ 3,630	\$ 4,590
20-10	Insurance Medical	\$ 176,058	\$ 218,178	\$ 179,699	\$ 192,645
20-11	Insurance Dental	\$ 5,190	\$ 5,910	\$ 5,848	\$ 6,030
20-12	Insurance Life	\$ 960	\$ 1,080	\$ 960	\$ 1,080
20-13	Unemployment	\$ 14,104	\$ 5,000	\$ 5,000	\$ 14,104
20-20	Social Security	\$ 61,015	\$ 60,788	\$ 63,368	\$ 64,639
20-30	IMRF	\$ 99,615	\$ 104,265	\$ 105,989	\$ 110,861
20-40	Flexi	\$ 1,804	\$ 1,788	\$ 1,788	\$ 1,644
21-10	Contra Accounts	\$ (5,117)	\$ -	\$ (6,651)	\$ -
29-01	Training and Development	\$ 1,980	\$ 1,500	\$ 1,500	\$ 1,500
29-10	Meetings and Exp Reimb.	\$ 359	\$ 670	\$ 720	\$ 670
35-10	Contractual Services	\$ 128,835	\$ 120,000	\$ 109,000	\$ 112,279
42-10	Refuse Disposal Services	\$ 333,827	\$ 357,500	\$ 353,500	\$ 361,500
42-11	Recycling Materials	\$ 68,347	\$ 30,000	\$ 52,000	\$ 30,000
43-01	Vehicle (Fleet) Rental	\$ 528,159	\$ 561,530	\$ 561,530	\$ 498,696
43-10	Maintenance of Equipment	\$ 665	\$ 515	\$ 700	\$ 515
53-11	Cell Phone	\$ 3,032	\$ 2,655	\$ 2,655	\$ 3,180
60-19	Clothing	\$ 6,094	\$ 5,000	\$ 5,000	\$ 5,000
60-20	Minor Equipment	\$ 6,395	\$ 4,000	\$ 4,000	\$ 4,000
61-11	Maintenance Materials	\$ 16,248	\$ 15,000	\$ 22,000	\$ 21,900
61-13	Materials to Maintain Equipment	\$ 296	\$ 515	\$ 1,000	\$ 515
65-18	Yard Waste Bags (Stickers)	\$ 3,271	\$ 3,300	\$ 2,944	\$ 3,300
TOTAL		\$ 2,276,433	\$ 2,351,704	\$ 2,328,321	\$ 2,322,544

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Public Works - Storm Sewer

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
10-10	Salaries	\$ 72,312	\$ 73,981	\$ 74,344	\$ 75,823
10-30	Overtime	\$ 5,008	\$ 12,200	\$ 8,338	\$ 12,505
10-40	Longevity	\$ 1,755	\$ 2,100	\$ 2,100	\$ 2,175
20-10	Insurance Medical	\$ 23,703	\$ 26,517	\$ 24,610	\$ 23,256
20-11	Insurance Dental	\$ 553	\$ 591	\$ 583	\$ 603
20-12	Insurance Life	\$ 96	\$ 108	\$ 96	\$ 108
20-20	Social Security	\$ 5,516	\$ 6,178	\$ 6,004	\$ 6,523
20-30	IMRF	\$ 9,018	\$ 10,593	\$ 10,098	\$ 11,181
20-40	Flexi	\$ 202	\$ 198	\$ 198	\$ 198
35-10	Contractual - Misc.	\$ 29,547	\$ 15,000	\$ 15,000	\$ 15,000
61-11	Maint. Material	\$ 17,931	\$ 15,568	\$ 15,568	\$ 15,568
61-13	Materials to Maint. Equip.	\$ 731	\$ 6,100	\$ 6,100	\$ 6,100
TOTAL		\$ 166,372	\$ 169,134	\$ 163,039	\$ 169,040

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Public Works - Streets

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-5131-431-10-10	Salaries	\$ 484,292	\$ 577,641	\$ 538,805	\$ 583,435
10-20	Temporary	\$ -	\$ 5,000	\$ 3,108	\$ -
10-30	Overtime	\$ 83,708	\$ 165,755	\$ 145,755	\$ 169,149
10-40	Longevity	\$ 3,655	\$ 4,295	\$ 4,295	\$ 5,135
20-10	Insurance Medical	\$ 103,264	\$ 154,367	\$ 118,108	\$ 131,173
20-11	Insurance Dental	\$ 3,868	\$ 4,728	\$ 4,526	\$ 4,824
20-12	Insurance Life	\$ 672	\$ 864	\$ 744	\$ 864
20-20	Social Security	\$ 38,059	\$ 55,616	\$ 47,577	\$ 56,112
20-30	IMRF	\$ 62,123	\$ 94,547	\$ 78,811	\$ 96,086
20-40	Flexi	\$ 1,025	\$ 1,296	\$ 1,296	\$ 1,296
21-11	Special Events	\$ (1,076)	\$ -	\$ -	\$ -
29-01	Training and Development	\$ 918	\$ 4,000	\$ 4,000	\$ 4,000
29-03	Membership Dues	\$ -	\$ 250	\$ 250	\$ 250
29-04	Subscriptions/Publications	\$ -	\$ 200	\$ 200	\$ 200
29-10	Meetings and Exp Reimb.	\$ 548	\$ 1,500	\$ 1,500	\$ 1,000
35-10	Contractual Services	\$ 107,068	\$ 106,644	\$ 156,472	\$ 78,680
42-10	Refuse Disposal Services	\$ 3,720	\$ 4,000	\$ 3,405	\$ 4,000
43-01	Vehicle (Fleet) Rental	\$ 365,525	\$ 373,267	\$ 373,267	\$ 295,559
53-11	Cell Phone	\$ 2,382	\$ 1,710	\$ 3,305	\$ 2,380
60-10	Office Supplies	\$ 400	\$ 250	\$ 1,250	\$ 750
60-19	Clothing	\$ 3,904	\$ 3,000	\$ 3,500	\$ 3,000
60-20	Minor Equipment	\$ 12,560	\$ 16,125	\$ 17,525	\$ 11,125
61-11	Maintenance Materials	\$ 120,786	\$ 120,681	\$ 117,605	\$ 88,881
61-12	Maintenance Materials - Gas Lighting	\$ 10,423	\$ 25,824	\$ 25,824	\$ 18,000
61-13	Materials to Maintain Equipment	\$ 2,776	\$ 2,500	\$ 2,500	\$ 2,500
65-11	Chemicals	\$ 132,601	\$ 185,000	\$ 183,000	\$ 187,000
TOTAL		\$ 1,543,201	\$ 1,909,060	\$ 1,836,628	\$ 1,745,399

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Water

Department - Public Works

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
10-10	Salaries	\$ 1,254,290	\$ 1,306,702	\$ 1,303,472	\$ 1,350,520
10-20	Temporary Salaries	\$ 7,465	\$ 5,500	\$ 5,015	\$ -
10-30	Overtime	\$ 89,244	\$ 64,846	\$ 78,415	\$ 66,467
10-40	Longevity	\$ 17,125	\$ 19,990	\$ 19,991	\$ 21,615
20-10	Insurance Medical	\$ 295,226	\$ 321,713	\$ 310,700	\$ 310,395
20-11	Insurance Dental	\$ 8,932	\$ 9,457	\$ 9,337	\$ 9,649
20-12	Insurance Life	\$ 1,536	\$ 1,836	\$ 1,536	\$ 1,836
20-13	Unemployment Insurance	\$ 7,026	\$ -	\$ -	\$ -
20-20	Social Security	\$ 105,408	\$ 100,073	\$ 103,583	\$ 104,963
20-30	IMRF	\$ 151,871	\$ 173,486	\$ 176,814	\$ 180,066
20-40	Flexi	\$ 2,688	\$ 3,126	\$ 3,126	\$ 3,126
21-10	Contra Accounts	\$ (1,093)	\$ -	\$ -	\$ -
29-01	Training/Education	\$ 8,832	\$ 10,000	\$ 10,000	\$ 10,000
29-03	Membership Dues	\$ 406	\$ 1,500	\$ 1,500	\$ 1,500
29-04	Publications	\$ -	\$ 500	\$ 908	\$ 500
29-10	Meeting/Expense Reimb.	\$ 3,838	\$ 2,776	\$ 2,776	\$ 2,776
35-10	Contractual - Misc.	\$ 325,854	\$ 337,507	\$ 386,299	\$ 292,503
35-15	Leak Detection	\$ 16,932	\$ 38,094	\$ 38,094	\$ 20,000
35-16	Meter Testing	\$ 13,524	\$ 16,200	\$ 16,200	\$ 16,200
35-25	J.U.L.I.E. Locate	\$ 4,987	\$ 8,000	\$ 8,000	\$ 8,000
41-10	Water	\$ 1,994	\$ 700	\$ 700	\$ 700
42-10	Refuse Disposal Services	\$ 21,315	\$ 26,010	\$ 24,000	\$ 20,000
43-01	Vehicle (Fleet) Rental	\$ 160,538	\$ 139,594	\$ 139,594	\$ 93,003

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Water

Department - Public Works

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
43-02	Pavement Repairs/Main Breaks	\$ -	\$ 6,000	\$ -	\$ -
43-10	Maint. Of Equipment	\$ 200	\$ -	\$ -	\$ -
43-16	IT Maintenance	\$ 24,228	\$ 25,215	\$ 25,215	\$ 25,347
43-30	Building Maintenance	\$ 4,921	\$ 5,000	\$ 5,000	\$ 5,000
53-11	Cell Phone	\$ 4,696	\$ 4,370	\$ 4,370	\$ 4,122
60-10	Office Supplies	\$ 1,909	\$ 2,000	\$ 2,000	\$ 2,000
60-12	Postage	\$ 46	\$ 500	\$ 500	\$ 500
60-19	Clothing	\$ 4,355	\$ 6,500	\$ 6,500	\$ 6,500
60-20	Minor Equipment	\$ 14,286	\$ 29,500	\$ 36,000	\$ 26,000
61-11	Maintenance Material	\$ 120,806	\$ 93,866	\$ 98,147	\$ 95,594
61-13	Material to Maint. Equipment	\$ 60,148	\$ 85,600	\$ 71,289	\$ 85,600
61-40	Janitorial Supplies	\$ 1,470	\$ 3,000	\$ 3,000	\$ 3,000
61-41	Material for Building Maint.	\$ 4,381	\$ 3,500	\$ 10,000	\$ 6,000
62-12	Diesel Oil	\$ 276	\$ 4,275	\$ 3,942	\$ 4,275
62-13	Electricity	\$ 260,633	\$ 365,000	\$ 268,360	\$ 365,000
62-15	Natural Gas	\$ 25,617	\$ 48,850	\$ 27,850	\$ 48,850
65-11	Chemicals	\$ 44,364	\$ 72,227	\$ 50,713	\$ 65,000
66-12	Water Meters	\$ 35,894	\$ 15,000	\$ 15,000	\$ 15,000
66-13	Manhole Lining/Lids	\$ 12,785	\$ 30,000	\$ 30,000	\$ 30,000
66-21	Water Operating Equipment	\$ 83,106	\$ 82,900	\$ 82,900	\$ 78,800
75-37	Operating Capital	\$ 10,846	\$ 46,200	\$ -	\$ 10,000
TOTAL		\$ 3,212,905	\$ 3,517,113	\$ 3,380,846	\$ 3,390,407

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

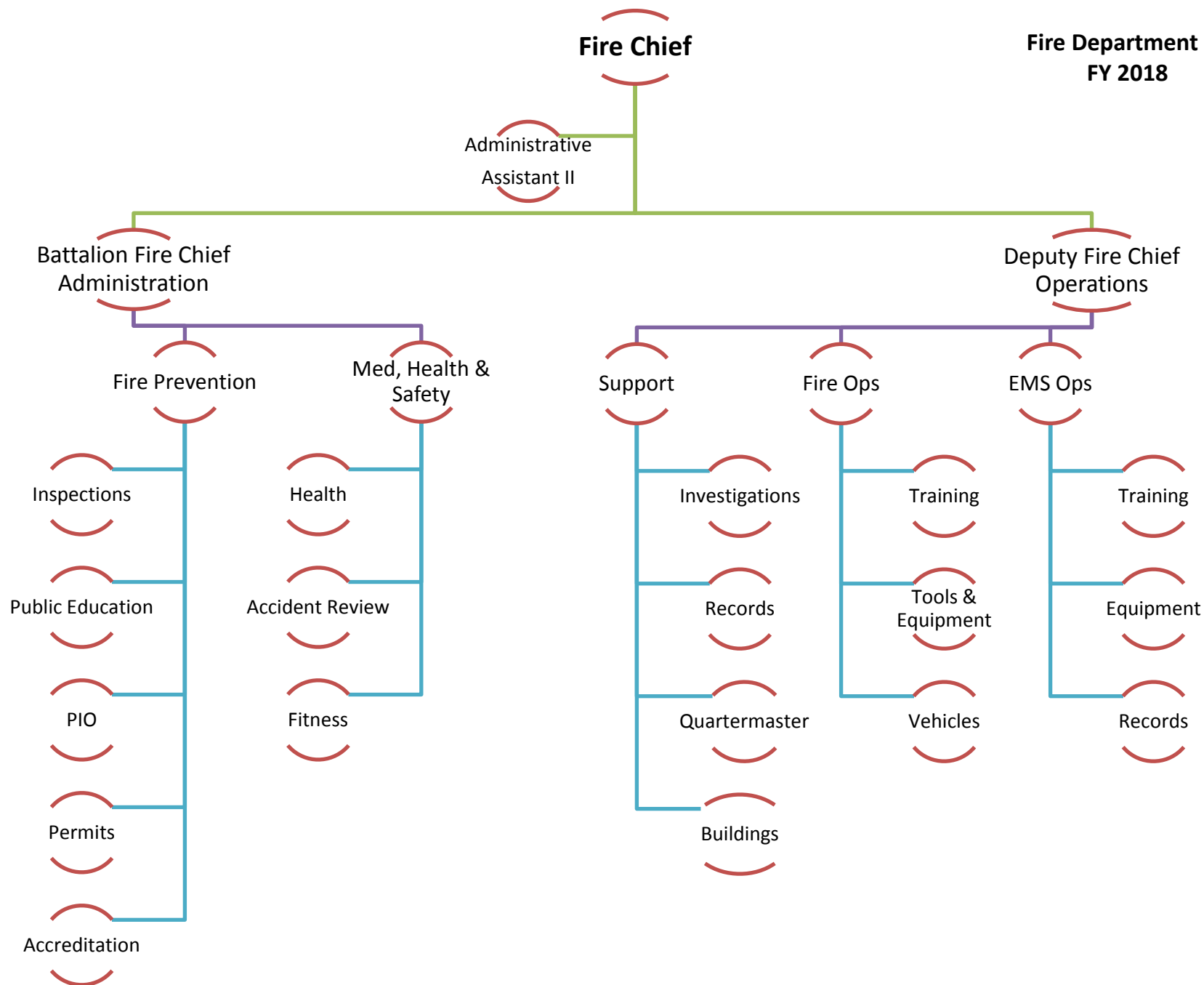
It is the vision of the Lake Forest Fire Department to become a premier public safety organization, accomplished through dedication to public service, and an uncompromising concern for the welfare of all people.

FY17 Highlights

- Completed the annual compliance report to maintain accreditation status
- Continued participation in the Northwestern Lake Forest Hospital construction project
- Hired one new Paid on Premise (POP)
- Hired one new full time firefighter
- Completion of the 3rd Annual Citizens Fire Academy
- Successful negotiation process with Local 1898
- Improved ISO rating from a class 4 to a class 3

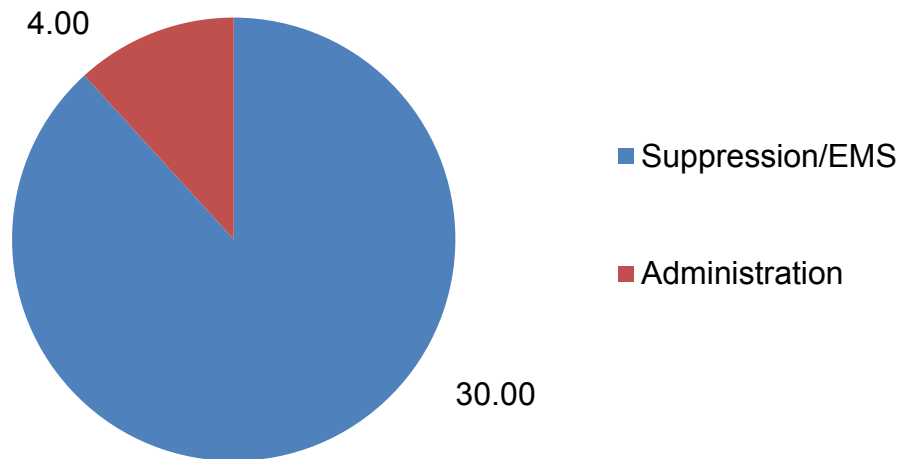
FY18 Initiatives and Programs

- Continue work with the Department's succession planning
- Continue working with the WGA and the City in preparation for the 2017 BMW Championship
- 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
- Scheduled the 4th Annual Citizens Fire Academy Scheduled for April 2017
- Continue to work with Northwestern Lake Forest Hospital in anticipation of their opening in the fall of 2017
- Continue to investigate opportunities of consolidation with local fire departments
- Remain committed to securing outside funding through the grant writing program

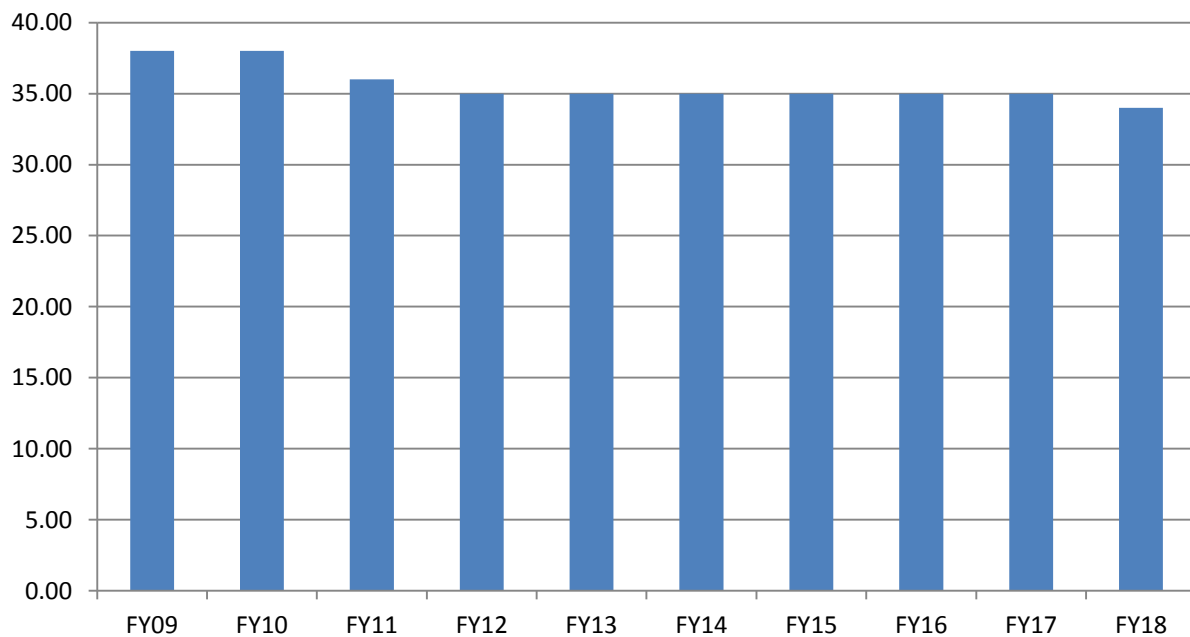


THE CITY OF LAKE FOREST
FY2018
FIRE

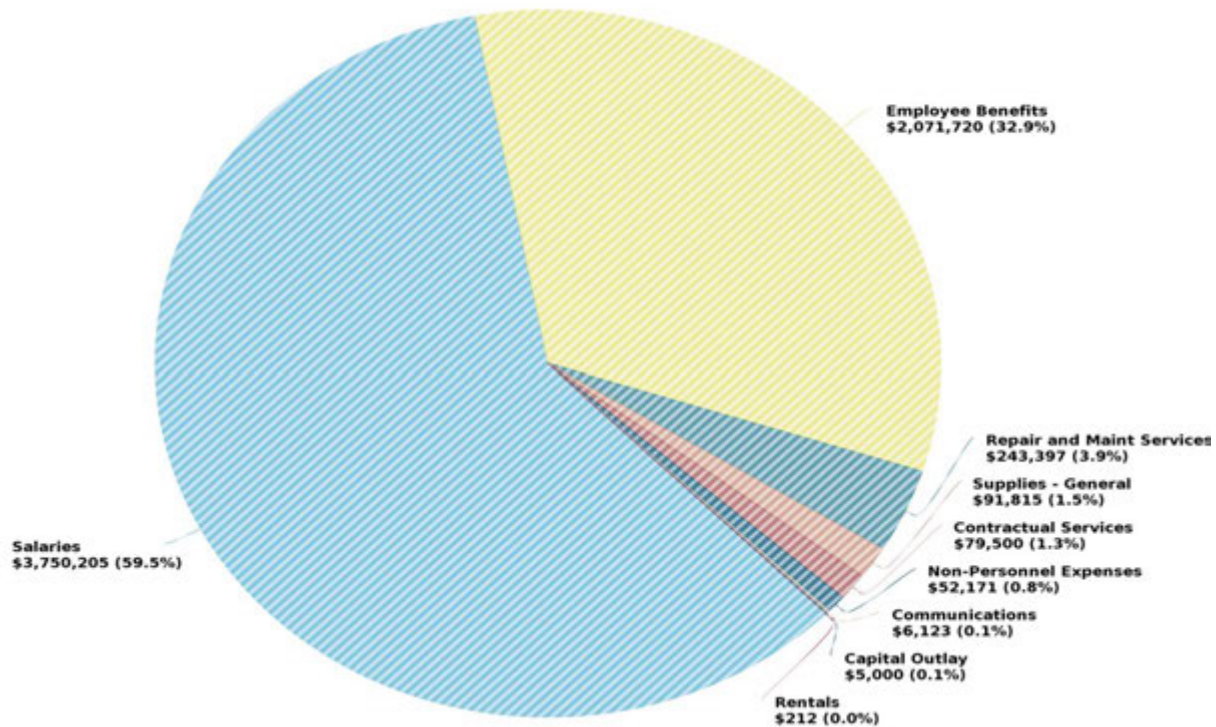
Full Time Staff by Functional Areas



Full-Time Personnel History



FY18 EXPENSES



Budget Data

FY2017 Amended	\$6,304,504
FY2018 Budget	\$6,300,143
Change from Prior Year:	-\$4,361

<u>FIRE</u>	<u>FY2017 Amended</u>	<u>FY2018 Budget</u>	<u>Change</u>
Personnel & Administration	\$6,184,989	\$6,156,593	-0.46%
Suppression	\$92,015	\$108,000	17.37%
EMS	\$27,500	\$35,550	29.27%
	<u>\$6,304,504</u>	<u>\$6,300,143</u>	-0.07%

Contracting out Fire Marshal position in FY2018 at a savings. Training and clothing expenses transferred from administration to Suppression and EMS to more accurately reflect costs.

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Fire Administration

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7552-422-10-10	Salaries	\$ 3,424,385	\$ 3,507,384	\$ 3,284,964	\$ 3,402,068
101-7552-422-10-20	Temporary	\$ 107,458	\$ 86,294	\$ 75,193	\$ 86,294
101-7552-422-10-30	Overtime	\$ 198,820	\$ 238,698	\$ 280,506	\$ 238,698
101-7552-422-10-40	Longevity	\$ 24,035	\$ 29,634	\$ 23,899	\$ 23,145
101-7552-422-20-10	Insurance Medical	\$ 625,648	\$ 714,045	\$ 627,873	\$ 655,672
101-7552-422-20-11	Insurance Dental	\$ 19,827	\$ 21,424	\$ 20,697	\$ 21,266
101-7552-422-20-12	Insurance Life	\$ 5,498	\$ 5,788	\$ 5,451	\$ 5,658
101-7552-422-20-20	Social Security	\$ 67,227	\$ 67,331	\$ 61,583	\$ 60,402
101-7552-422-20-30	IMRF	\$ 21,150	\$ 22,026	\$ 19,256	\$ 10,898
101-7552-422-20-40	Flexi	\$ 5,793	\$ 6,260	\$ 6,260	\$ 6,062
101-7552-422-21-10	Contra Accounts	\$ (18,187)	\$ -		
101-7552-422-29-01	Training and Development	\$ 6,350	\$ 4,000	\$ 5,000	\$ 7,500
101-7552-422-29-02	Employee Tuition	\$ 1,185	\$ 4,013	\$ 4,013	\$ 6,671
101-7552-422-29-03	Membership Dues	\$ 5,055	\$ 3,000	\$ 3,000	\$ 3,000
101-7552-422-29-10	Meetings and Exp Reimbursement	\$ 19,185	\$ 11,000	\$ 11,000	\$ 9,000
101-7552-422-35-10	Contractual Services	\$ -		\$ 15,000	\$ 73,000
101-7552-422-35-11	SRT Assessment	\$ 6,450	\$ 6,000	\$ 6,450	\$ 6,500
101-7552-422-35-14	Emergency Siren Maint.	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
101-7552-422-43-01	Fleet Rental	\$ 151,567	\$ 162,895	\$ 162,895	\$ 150,062
101-7552-422-43-10	Maintenance of Equipment	\$ 6,305	\$ 8,000	\$ 8,000	\$ 7,000
101-7552-422-43-16	IT Maintenance	\$ 49,692	\$ 47,013	\$ 47,013	\$ 47,335
101-7552-422-44-25	Equipment Rental	\$ -	\$ 212	\$ 212	\$ 212
101-7552-422-53-11	Cell Phones	\$ 9,183	\$ 7,750	\$ 7,750	\$ 6,123
101-7552-422-60-10	Office Supplies	\$ 7,984	\$ 5,000	\$ 5,000	\$ 5,000

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General**Department - Fire Administration**

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7552-422-60-13	Printing	\$ 915	\$ 1,000	\$ 1,000	\$ 1,000
101-7552-422-60-20	Minor Equipment	\$ 14,033	\$ 7,500	\$ 7,500	\$ 7,265
101-7552-422-95-04	Fire Pension Levy	\$ 1,216,585	\$ 1,213,722	\$ 1,213,722	\$ 1,311,762
TOTAL		\$ 5,976,143	\$ 6,184,989	\$ 5,908,237	\$ 6,156,593

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Fire Suppression

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7553-422-29-01	Training and Development	\$ 7,296	\$ 8,000	\$ 9,000	\$ 14,000
101-7553-422-29-04	Publications	\$ 844	\$ 500	\$ 1,000	\$ 500
101-7553-422-43-10	Maintenance of Equipment	\$ 33,268	\$ 29,500	\$ 29,500	\$ 28,500
101-7553-422-60-19	Clothing	\$ 24,143	\$ 25,000	\$ 25,000	\$ 36,500
101-7553-422-60-20	Minor Equipment	\$ 26,022	\$ 28,015	\$ 28,015	\$ 27,500
101-7553-422-65-11	Chemicals	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL		\$ 91,573	\$ 92,015	\$ 93,515	\$ 108,000

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- General

Department - Fire EMS

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7555-422-29-01	Training and Development	\$ 8,112	\$ 5,000	\$ 7,000	\$ 11,500
101-7555-422-43-10	Maintenance of Equipment	\$ 9,048	\$ 10,500	\$ 10,500	\$ 10,500
101-7555-422-60-13	Printing	\$ -	\$ 500	\$ 500	\$ 550
101-7555-422-60-20	Minor Equipment	\$ 20,092	\$ 11,000	\$ 11,000	\$ 11,000
101-7555-422-65-11	Chemicals	\$ 2,159	\$ 500	\$ 1,800	\$ 2,000
TOTAL		\$ 39,411	\$ 27,500	\$ 30,800	\$ 35,550

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.

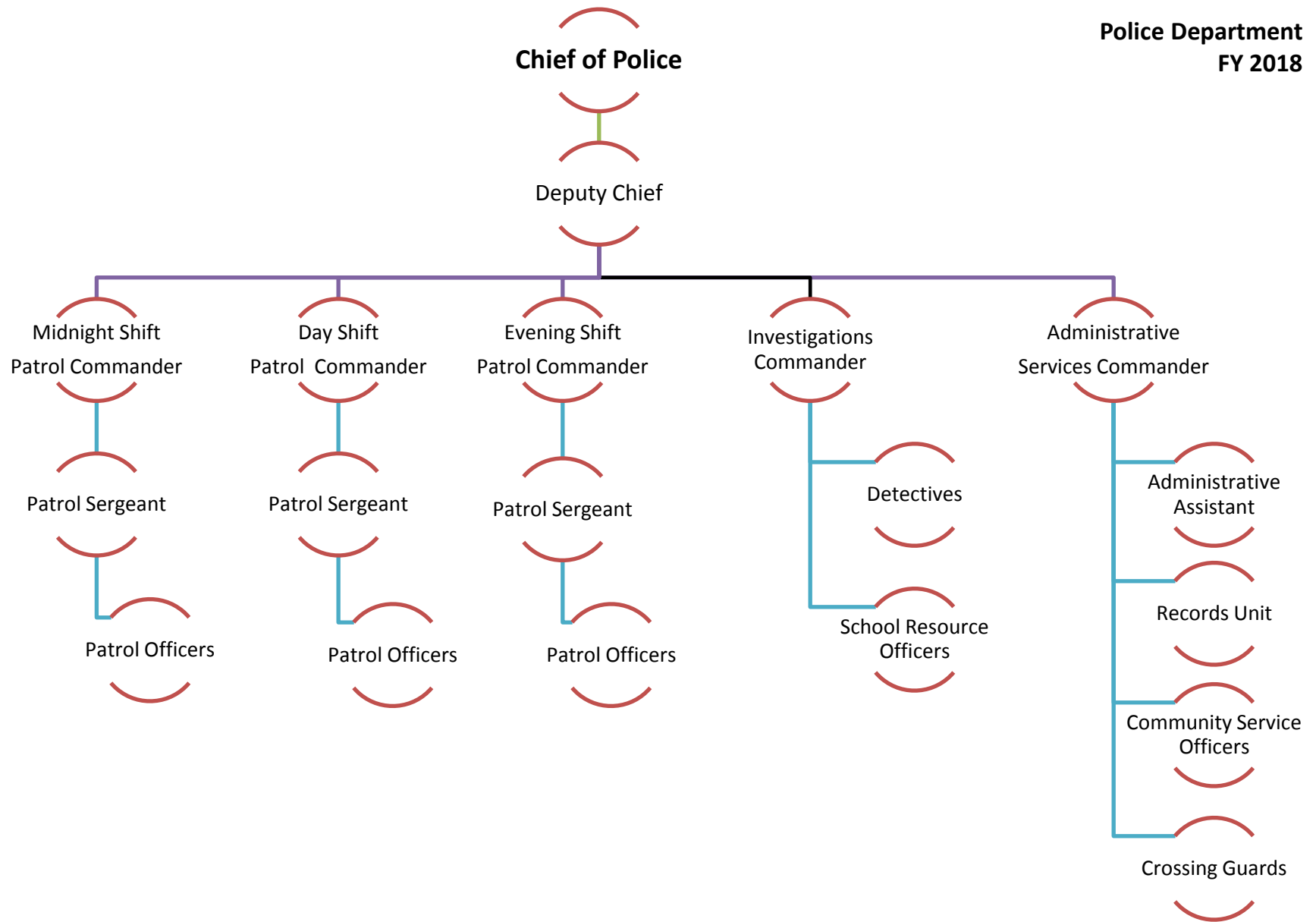
FY2017 Highlights

- In cooperation with the Lake County Department of Public Health, the Lake County State's Attorney, and seven area police departments, initiated the A Way Out program to provide treatment for people suffering from addiction to substance abuse
- Hosted a Town Hall Meeting on the department's Critical Intervention Team approach to dealing with victims of mental illness and continued CIT training for officers
- Continued strong community interaction through the Bicycle Rodeo, Senior Citizens Picnic and Youth Risk Watch program
- Partnered with the Lake Forest Police Foundation to deliver specialized training including de-escalation training for all sworn officers
- 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
- Worked with the Clerk of the Circuit Clerk and the Lake County Chiefs of Police Association to identify requirements for a paperless eCitation system
- Delivered two sessions of the Women's Self-Defense program
- Partnered with the Lake Forest Police Foundation and numerous local vendors to roll out the Positive Ticket program where officers issue "citations" to kids exhibiting safe behavior that act as gift cards at participating vendors
- 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

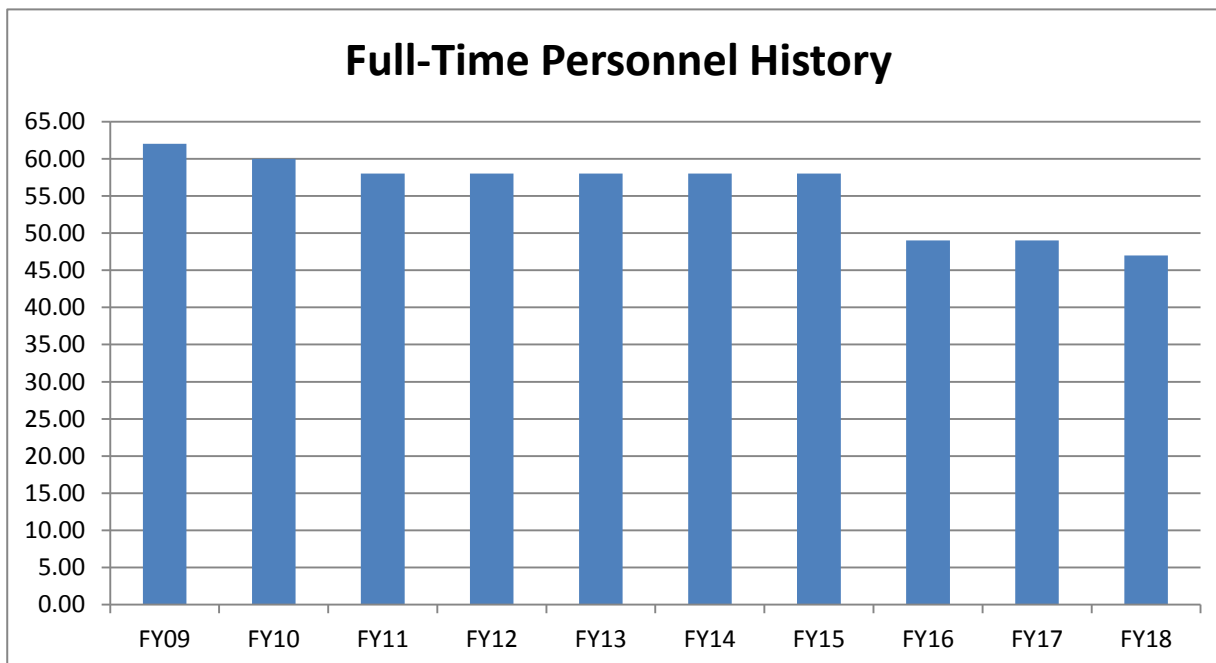
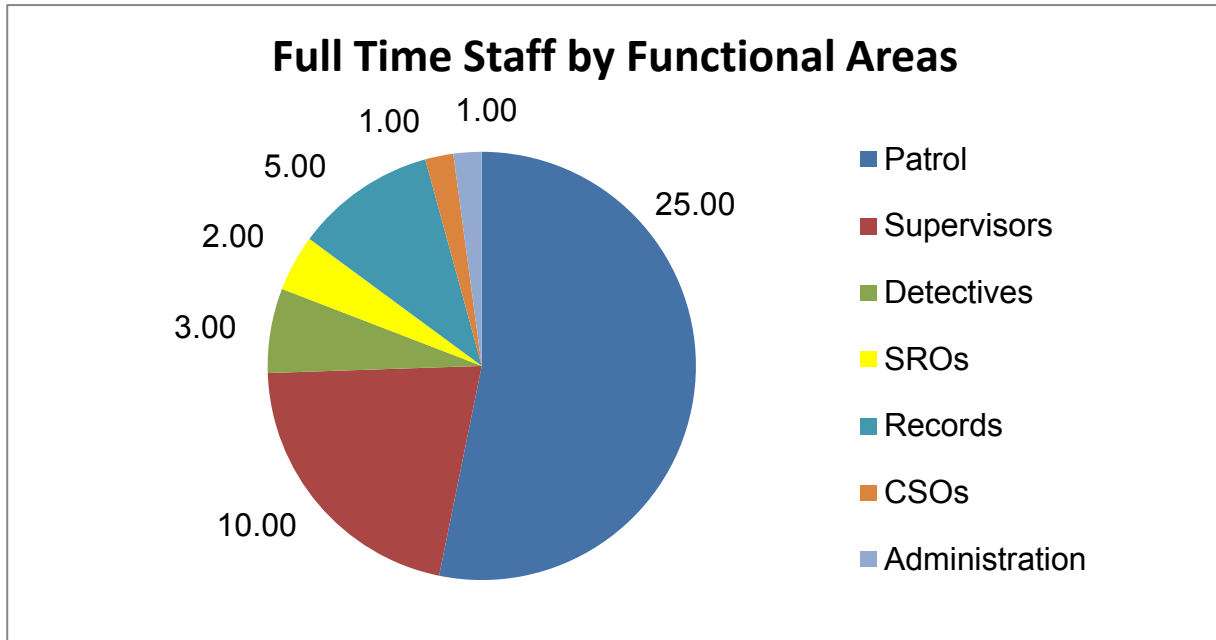
- Continued partnership with Lake Forest College Security to address college community issues and participated in LFC town hall-style meetings
- Delivered superior, task-specific police training on a diverse array of industry topics, including certification of the department's first Accident Reconstruction specialist
- Hosted an Open House at the Public Safety Building with record attendance
- Continued to partner with the Gorton Center to present the Safety Town and Safety Town Jr programs.

FY2018 Initiatives and Programs

- Convert two full-time Community Service Officer positions into four part-time positions staffed in cooperation with Lake County-area Police Explorer posts
- Effectively manage security at the 2017 BMW Championship to ensure a safe event
- Continue to work with the Lake County Clerk of the Circuit Court's office to implement eCitation
- Begin lobby and records section security renovations using impact fees from new construction in lieu of capital funding
- Continue to seek out grant and other outside funding for individual projects and initiatives wherever possible

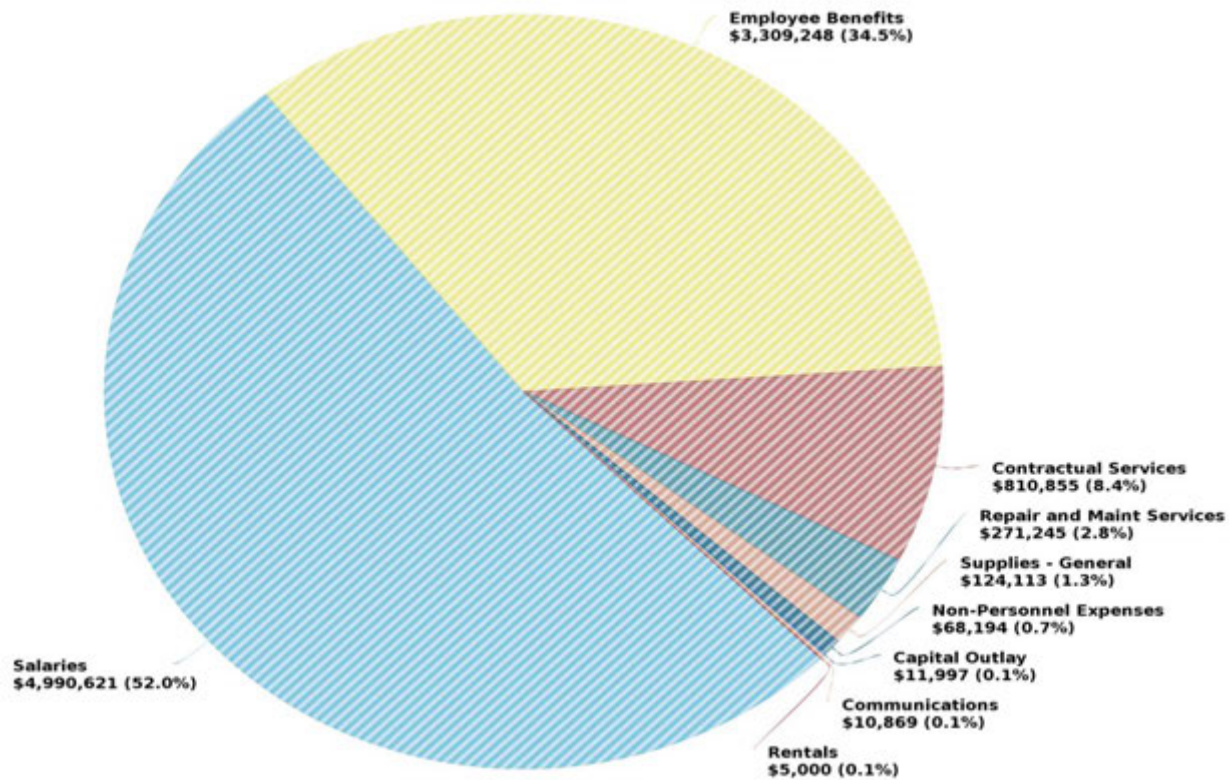


THE CITY OF LAKE FOREST
FY2018
POLICE



Note: Consolidated Dispatch FY16; CSO restructuring FY18.

FY18 EXPENSES



Budget Data

FY2017 Amended	\$9,496,136
FY2018 Budget	\$9,602,142
Change from Prior Year:	\$106,006

<u>POLICE</u>	<u>FY2017 Amended</u>	<u>FY2018 Budget</u>	<u>Change</u>
Police	\$9,177,939	\$9,370,345	2.10%
Emergency Telephone	\$318,197	\$231,797	-27.15%
	<u>\$9,496,136</u>	<u>\$9,602,142</u>	1.12%

Increase in Police is due primarily to personnel cost increases (ie. pension). Reduction in Emergency Telephone for FY18 is due to capital purchase in FY2017.

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund - General

Department - Police

		FY2016	FY2017	FY2017	FY2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7672-421-10-10	Salaries	\$ 4,285,631	\$ 4,477,384	\$ 4,155,416	\$ 4,325,512
101-7672-421-10-20	Temporary Salaries	\$ 94,192	\$ 98,761	\$ 90,627	\$ 226,748
101-7672-421-10-30	Overtime	\$ 294,989	\$ 264,119	\$ 282,120	\$ 264,119
101-7672-421-10-40	Longevity	\$ 33,045	\$ 37,065	\$ 31,960	\$ 35,025
101-7672-421-20-10	Insurance Medical	\$ 804,273	\$ 938,765	\$ 836,640	\$ 929,151
101-7672-421-20-11	Insurance Dental	\$ 24,537	\$ 27,186	\$ 25,892	\$ 27,738
101-7672-421-20-12	Insurance Life	\$ 6,421	\$ 7,098	\$ 6,456	\$ 7,098
101-7672-421-20-13	Unemployment Insurance	\$ 1,278	\$ 9,702		
101-7672-421-20-20	Social Security	\$ 91,858	\$ 101,094	\$ 85,748	\$ 104,057
101-7672-421-20-30	IMRF	\$ 59,207	\$ 65,149	\$ 46,799	\$ 69,883
101-7672-421-20-40	Flexi	\$ 7,636	\$ 8,298	\$ 8,298	\$ 8,100
101-7672-421-21-10	Contras	\$ (176,653)	\$ -		
101-7672-421-29-01	Training and Development	\$ 67,170	\$ 49,567	\$ 53,476	\$ 49,567
101-7672-421-29-02	Employee Tuition	\$ 1,269	\$ 7,387	\$ 2,500	\$ 5,127
101-7672-421-29-03	Membership Dues	\$ 3,417	\$ 2,000	\$ 2,000	\$ 2,000
101-7672-421-29-04	Publications	\$ 4,068	\$ 4,000	\$ 4,000	\$ 4,000
101-7672-421-29-10	Meetings & Exp. Reimb.	\$ 9,599	\$ 7,500	\$ 15,000	\$ 7,500
101-7672-421-35-10	Contractual Services	\$ 89,528	\$ 60,000	\$ 58,900	\$ 60,000
101-7672-421-35-44	Administrative Hearings	\$ 31,681	\$ 35,000	\$ 36,500	\$ 35,000
101-7672-421-35-45	Social Worker	\$ -	\$ 15,000	\$ 21,650	\$ 15,000
101-7672-421-43-01	Fleet Rental	\$ 206,306	\$ 204,279	\$ 204,279	\$ 182,655
101-7672-421-43-10	Maintenance of Equipment	\$ 27,443	\$ 31,220	\$ 39,025	\$ 31,220
101-7672-421-43-16	IT Maintenance	\$ 42,456	\$ 52,899	\$ 52,899	\$ 52,370
101-7672-421-44-25	Equipment Rental	\$ 3,076	\$ 5,000	\$ 2,500	\$ 5,000
1017672-421-53-10	Telephone	\$ 6,077	\$ 8,875	\$ 8,560	\$ 8,875
101-7672-421-53-11	Cell Phone	\$ 3,289	\$ 3,545	\$ 1,994	\$ 1,994
101-7672-421-53-13	Other	\$ 706		\$ 634	
101-7672-421-60-10	Office Supplies	\$ 7,337	\$ 10,000	\$ 13,750	\$ 10,000

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund - General

Department - Police

		FY2016	FY2017	FY2017	FY2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7672-421-60-13	Printing	\$ 17,027	\$ 8,000	\$ 14,500	\$ 8,000
101-7672-421-60-19	Clothing Services	\$ 48,646	\$ 38,800	\$ 84,500	\$ 38,800
101-7672-421-60-20	Minor Equipment	\$ 97,711	\$ 56,881	\$ 83,601	\$ 67,113
101-7672-421-60-21	Prisoner Food	\$ 107	\$ 200	\$ 200	\$ 200
101-7672-421-95-05	Police Pension Levy	\$ 1,806,270	\$ 1,900,000	\$ 1,900,000	\$ 2,100,008
TOTAL		\$ 7,999,597	\$ 8,534,774	\$ 8,170,424	\$ 8,681,860

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund - General

Department - Police

		FY2016	FY2017	FY2017	FY2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7674-421-10-10	Salaries	\$ 133,673	\$ 133,144	\$ 133,657	\$ 137,472
101-7674-421-10-30	Overtime	\$ 896	\$ -	\$ 537	\$ -
101-7674-421-10-40	Longevity	\$ -	\$ 1,065	\$ 1,065	\$ 1,745
101-7674-421-20-10	Insurance Medical	\$ 29,619	\$ 35,239	\$ 28,001	\$ 32,647
101-7674-421-20-11	Insurance Dental	\$ 1,054	\$ 1,182	\$ 1,238	\$ 1,206
101-7674-421-20-12	Insurance Life	\$ 144	\$ 216	\$ 216	\$ 216
101-7674-421-20-20	Social Security	\$ 9,205	\$ 10,267	\$ 9,141	\$ 10,650
101-7674-421-20-30	IMRF	\$ 15,076	\$ 17,447	\$ 16,387	\$ 18,098
101-7674-421-20-40	Flexi	\$ 112	\$ 396	\$ 396	\$ 396
101-7674-421-35-43	Dispatch Contractual Service	\$ 583,062	\$ 444,209	\$ 444,209	\$ 486,055
TOTAL		\$ 772,841	\$ 643,165	\$ 634,847	\$ 688,485

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund - Emergency Telephone

Department - Police

		FY2016	FY2017	FY2017	FY2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
205-7672-421-35-10	Contractual Services	\$ 36,475	\$ 39,800	\$ 39,800	\$ 39,800
205-7672-421-35-43	Dispatch Contractual Service	\$ -	\$ 175,000	\$ 175,000	\$ 175,000
205-7672-421-43-37	Maintenance of Equipment	\$ 11,156	\$ 5,000	\$ 5,000	\$ 5,000
205-7672-421-66-10	Assets under \$10,000		\$ 86,400	\$ 42,000	
205-7672-421-75-25	Computer Aided Dispatch	\$ 143,869	\$ 11,997	\$ 11,997	\$ 11,997
TOTAL		\$ 191,500	\$ 318,197	\$ 273,797	\$ 231,797

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.

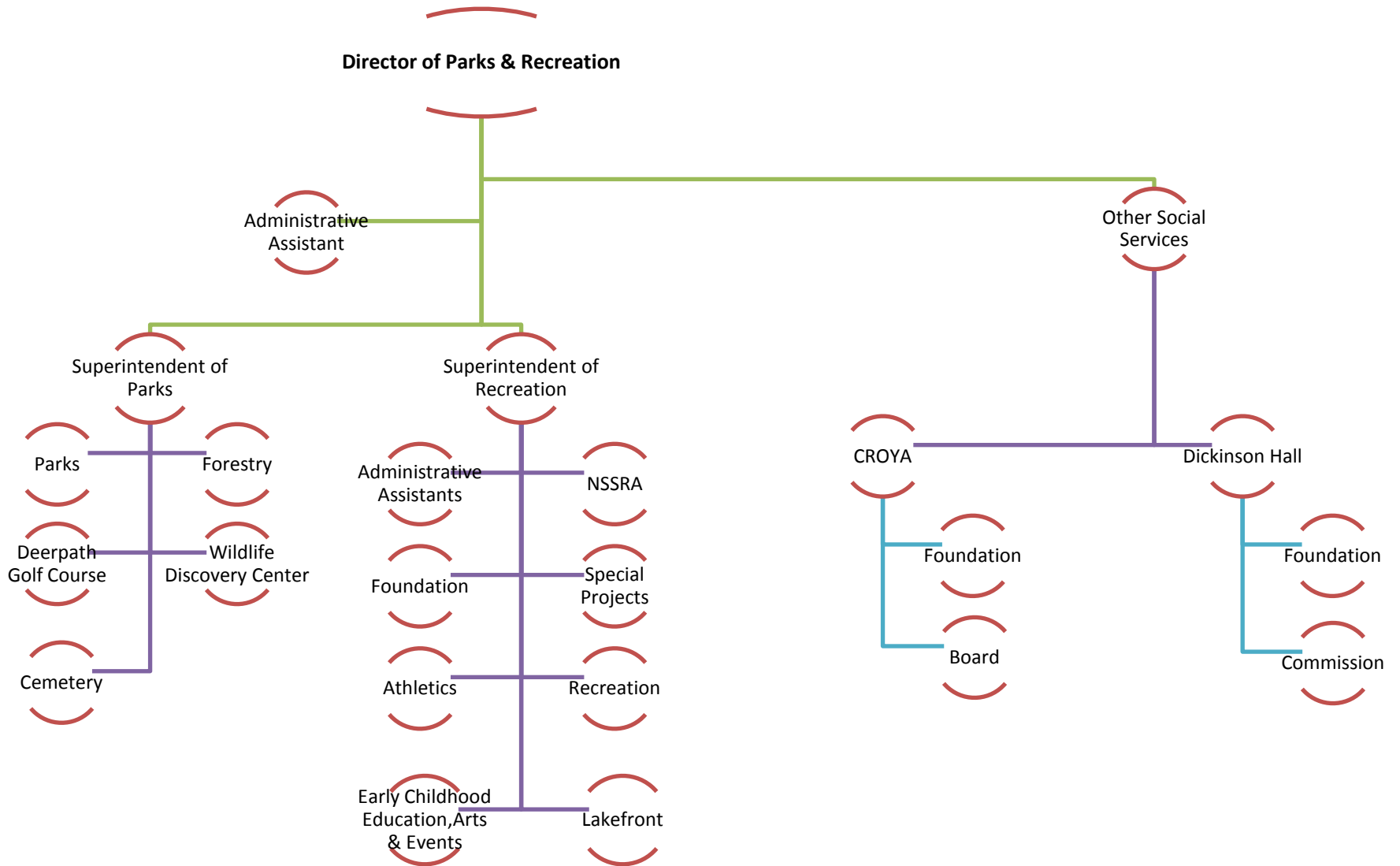
FY2017 Highlights

- In-house installation of a new playground at West Park, including ADA improvements
- Forest Park awarded 2016 American Public Works Association (APWA) Lake Branch and the Chicago Metro Chapter "Project of the Year" Award for Historic Restoration and Preservation
- Continued active participation in Municipal Purchasing Initiative for EAB treatment, tree planting and tree purchasing bids; continued Year 4 EAB and Re-Greening Plan
- Clubhouse, course and landscaping improvements at Deerpath Golf Course
- Installation of new amenities in City parks, including recycled picnic tables at Forest Park Beach, shade tarps on various playgrounds, and portable homerun fences.
- Completion of a Master Plan for South Park
- Planted over 400 trees in City parkways and properties in our effort to re-forest Lake Forest
- Planted 75 Oak trees along the south end of the McClory Bike Path, funded in part by a USDA Forest Service grant
- Partnered with Lake Forest Open Lands Association for first year of McCormick Ravine Restoration Project, funded in large part through the Great Lakes Fishery and Ecosystem Restoration Program

- Installation of Elawa parking lot expansion, in partnership with the Lake County Forest Preserve District
- Offered New Special Events including Daddy-Daughter Luau, Cardboard Canoe Regatta, Mother-Son Bowling and Daddy-Daughter Winter Ball
- Developed Boating Center program to replace daily rentals
- Facilitated new Memorandum of Understanding agreement to strengthen the community baseball programming
- Introduced an All- Star Weekend for the basketball program

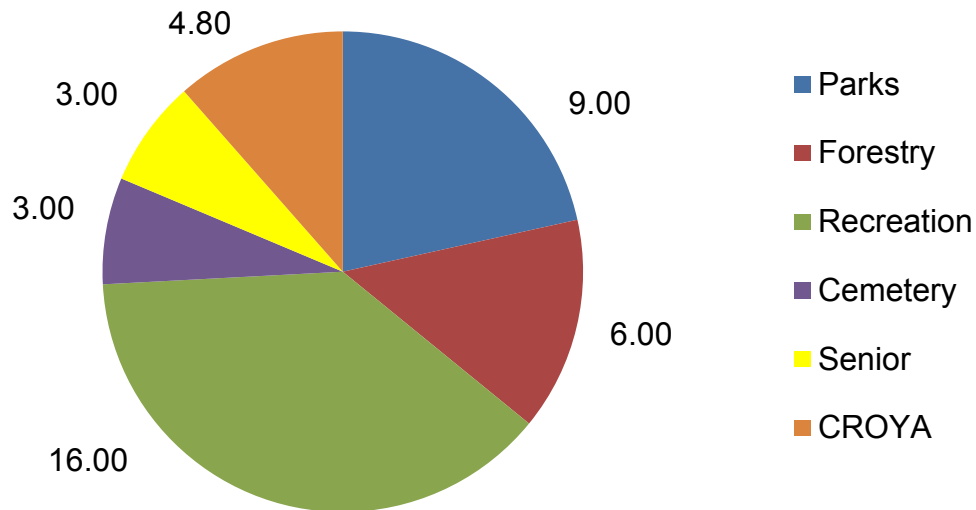
FY2018 Initiatives and Programs

- Design and install new playground at South Park
- Implement ravine restoration project at Lake Forest Cemetery with partial grant funding
- Continue to re-forest Lake Forest after losses due to EAB, with a focus on planting a more diverse tree canopy and an emphasis on the use of native trees
- Continue active participation in Municipal Purchasing Initiative for EAB treatment and tree purchasing bids
- Enhance northern portion of the Western Avenue streetscape
- Create and implement vision for the new park located at Deerpath and Green Bay Roads
- Implement improvements at Deerpath Golf Course as identified in the master plan, to include: patio expansion, continuous cart paths, fairway drainage and additional tee options
- Walking path resurfacing at Everett Park
- Native Tree and Plant Sale with Lake Forest Open Lands in May, open to the public
- Design and build a facility for Boating Center Operations
- Reach a working agreement to strengthen and grow community lacrosse
- Design and develop plans for future recreation registration area
- Evaluate options for Kinderhaven Preschool Academy expansion

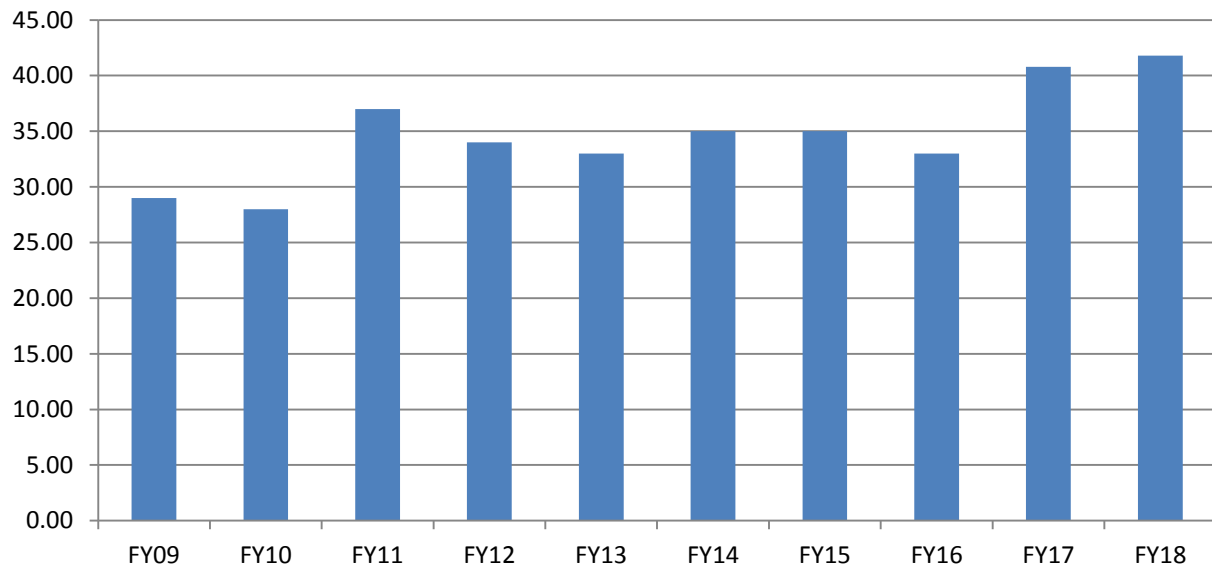


THE CITY OF LAKE FOREST
FY2018
PARKS AND RECREATION

Full Time Staff by Functional Areas

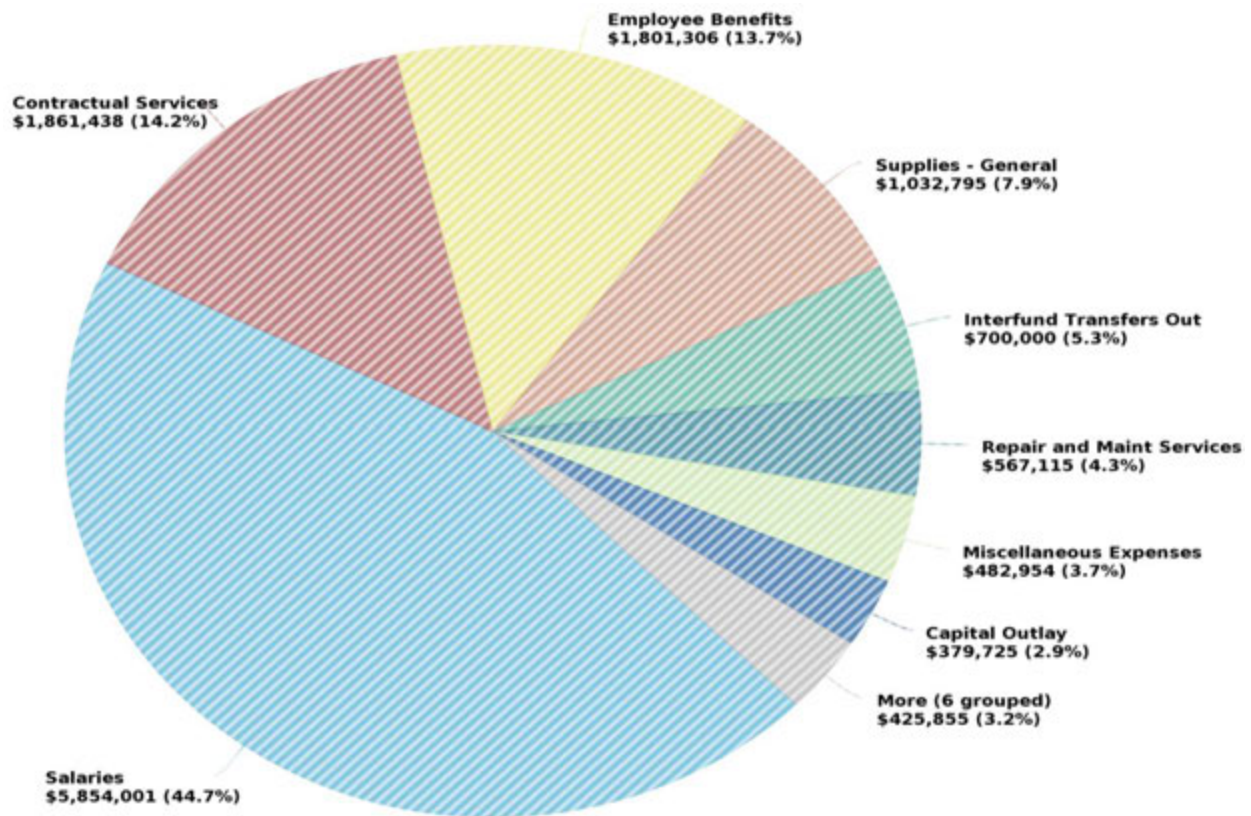


Full-Time Personnel History



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.

FY18 EXPENSES



Budget Data

FY2017 Amended	\$12,884,533
FY2018 Budget	\$13,105,189
Change from Prior Year:	\$220,656

PARKS AND RECREATION

	<u>FY2017 Amended</u>	<u>FY2018 Budget</u>	<u>Change</u>
Parks	\$2,624,338	\$2,654,629	1.15%
Forestry	\$1,007,279	\$995,121	-1.21%
Recreation	\$5,311,594	\$5,636,114	6.11%
Special Recreation	\$440,040	\$465,040	5.68%
Senior	\$607,972	\$617,377	1.55%
CROYA	\$618,234	\$595,929	-3.61%
Golf Course (excl Non-Dept)	\$1,422,674	\$1,315,582	-7.53%
Cemetery	\$852,402	\$825,397	-3.17%
	\$12,884,533	\$13,105,189	1.71%

Increase in recreation due to short term loan to Golf Course Fund for capital improvements.
 Reduced operating costs projected for CROYA and golf course. Reduced capital costs in the Cemetery Fund.

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Parks & Recreation

Department - Parks Administration

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5774-452-10-10	Salaries	\$ 726,911	\$ 740,104	\$ 746,442	\$ 768,637
220-5774-452-10-20	Temporary	\$ 291,767	\$ 340,713	\$ 270,071	\$ 355,515
220-5774-452-10-30	Overtime	\$ 64,160	\$ 31,384	\$ 51,064	\$ 31,869
220-5774-452-10-40	Longevity	\$ 4,604	\$ 5,982	\$ 5,982	\$ 7,154
220-5774-452-20-10	Insurance Medical	\$ 156,103	\$ 206,376	\$ 160,247	\$ 220,293
220-5774-452-20-11	Insurance Dental	\$ 5,058	\$ 5,466	\$ 5,396	\$ 5,578
220-5774-452-20-12	Insurance Life	\$ 886	\$ 993	\$ 888	\$ 993
220-5774-452-20-13	Unemployment Insurance	\$ 36,891	\$ 28,775	\$ 28,775	\$ 36,890
220-5774-452-20-20	Social Security	\$ 80,981	\$ 82,710	\$ 78,883	\$ 85,970
220-5774-452-20-30	IMRF	\$ 130,603	\$ 142,153	\$ 133,472	\$ 146,832
220-5774-452-20-40	Flex Benefits	\$ 1,566	\$ 1,573	\$ 1,573	\$ 1,573
220-5774-452-21-10	Contra Accounts	\$ (1,223)			
220-5774-452-29-01	Training and Development	\$ 2,744	\$ 5,000	\$ 5,000	\$ 5,000
220-5774-452-29-03	Membership Dues	\$ 260	\$ 600	\$ 600	\$ 600
220-5774-452-29-04	Subscriptions/Publications	\$ 236	\$ 250	\$ 250	\$ 250
220-5774-452-29-10	Meetings & Expense Reimburse	\$ 3,244	\$ 2,500	\$ 3,000	\$ 3,000
220-5774-452-35-10	Contractual Services	\$ 19,067	\$ 29,800	\$ 46,905	\$ 30,000
220-5774-452-35-27	Adopt a Park - Dickenon Senior Terrace	\$ -	\$ -	\$ 4,500	\$ 8,000
220-5774-452-35-28	Adopt a Park - Elawa	\$ 38,021	\$ 42,000	\$ 35,000	\$ 42,000
220-5774-452-43-01	Vehicle Rental	\$ 260,551	\$ 237,306	\$ 237,306	\$ 171,408
220-5774-452-43-16	IT Maintenance	\$ 8,364	\$ 9,037	\$ 9,037	\$ 9,515

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Parks & Recreation

Department - Parks Administration

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5774-452-53-10	Telephone	\$ 900	\$ 900	\$ 900	\$ 900
220-5774-452-53-11	Cell Phone	\$ 7,864	\$ 8,185	\$ 8,185	\$ 6,113
220-5774-452-60-10	Office Supplies	\$ 796	\$ 1,500	\$ 1,500	\$ 1,500
220-5774-452-60-12	Postage	\$ 211	\$ 500	\$ 500	\$ 500
220-5774-452-60-19	Clothing	\$ 11,454	\$ 6,500	\$ 6,500	\$ 6,500
220-5774-452-60-20	Minor Equipment	\$ 2,368	\$ 900	\$ 900	\$ 900
220-5774-452-84-05	CARP	\$ 76,955	\$ 99,141	\$ 99,141	\$ 87,500
220-5774-452-84-48	Administrative Services	\$ 65,832	\$ 68,135	\$ 68,135	\$ 69,839
220-5774-452-95-02	Capital Equipment	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
TOTAL		\$ 2,147,174	\$ 2,248,483	\$ 2,160,152	\$ 2,254,829

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Parks & Recreation

Department - Parks - Grounds Maintenance

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5775-452-35-10	Contractual Services	\$ 192,819	\$ 195,000	\$ 195,000	\$ 215,000
220-5775-452-42-10	Refuse Disposal Services	\$ 1,905	\$ 3,000	\$ 1,500	\$ 2,000
220-5775-452-60-20	Minor Equipment	\$ 14,998	\$ 14,055	\$ 14,055	\$ 14,000
220-5775-452-61-11	Maintenance Material	\$ 10,594	\$ 2,800	\$ 2,800	\$ 2,800
220-5775-452-61-13	Materials to Maintain Equip.	\$ 12,375	\$ 16,000	\$ 16,000	\$ 16,000
220-5775-452-65-10	Agricultural Materials	\$ 27,325	\$ 25,000	\$ 25,000	\$ 25,000
220-5775-452-65-11	Chemicals	\$ 12,087	\$ 20,000	\$ 20,000	\$ 15,000
220-5775-452-65-24	Landscape Plants	\$ 7,169	\$ 7,000	\$ 15,000	\$ 10,000
TOTAL		\$ 279,272	\$ 282,855	\$ 289,355	\$ 299,800

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Parks & Recreation

Department - Parks - Athletic Field Plg/Tennis

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5776-452-35-10	Contractual Services	\$ 18,738	\$ 20,000	\$ 20,000	\$ 20,000
220-5776-452-60-20	Minor Equipment	\$ 18,634	\$ 15,000	\$ 15,000	\$ 15,000
220-5776-452-61-11	Maintenance Material	\$ 17,522	\$ 17,500	\$ 20,000	\$ 22,500
220-5776-452-61-13	Materials to Maintain Equip.	\$ 2,852	\$ 2,500	\$ 2,500	\$ 2,500
220-5776-452-61-40	Janitorial Supplies	\$ 7,657	\$ 9,000	\$ 9,000	\$ 10,000
TOTAL		\$ 65,403	\$ 64,000	\$ 66,500	\$ 70,000

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Parks & Recreation

Department - Parks - Lakefront Facilities Mnt.

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5781-452-35-10	Contractual Services	\$ 27,162	\$ 13,000	\$ 13,000	\$ 15,000
220-5781-452-42-10	Refuse Disposal Services	\$ -	\$ 2,000	\$ 2,000	\$ 1,000
220-5781-452-60-20	Minor Equipment	\$ 3,918	\$ 4,000	\$ 4,000	\$ 4,000
220-5781-452-61-11	Maintenance Material	\$ 4,620	\$ 5,000	\$ 5,000	\$ 5,000
220-5781-452-61-13	Materials to Maintain Equip.	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL		\$ 35,700	\$ 29,000	\$ 29,000	\$ 30,000

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Parks & Recreation

Department - Forestry Administration

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5887-453-10-10	Salaries	\$ 407,331	\$ 444,481	\$ 386,320	\$ 425,429
220-5887-453-10-20	Temporary	\$ 92,330	\$ 82,616	\$ 74,624	\$ 88,024
220-5887-453-10-30	Overtime	\$ 13,826	\$ 10,538	\$ 10,841	\$ 10,726
220-5887-453-10-40	Longevity	\$ 2,760	\$ 3,160	\$ 1,285	\$ 1,370
220-5887-453-20-10	Insurance Medical	\$ 59,394	\$ 90,441	\$ 68,719	\$ 84,789
220-5887-453-20-11	Insurance Dental	\$ 2,753	\$ 3,546	\$ 3,121	\$ 3,618
220-5887-453-20-12	Insurance Life	\$ 509	\$ 648	\$ 636	\$ 648
220-5887-453-20-20	Social Security	\$ 38,469	\$ 39,986	\$ 35,801	\$ 39,210
220-5887-453-20-30	IMRF	\$ 64,145	\$ 67,336	\$ 57,475	\$ 66,015
220-5887-453-20-40	Flex Benefits	\$ 334	\$ 1,092	\$ 1,092	\$ 1,092
220-5887-453-29-01	Training and Development	\$ 2,870	\$ 5,000	\$ 5,000	\$ 7,350
220-5887-453-29-03	Membership Dues	\$ 948	\$ 1,300	\$ 1,200	\$ 1,200
220-5887-453-29-04	Subscriptions/Publications	\$ 151	\$ 100	\$ 100	\$ 100
220-5887-453-29-10	Meetings & Expense Reimburse	\$ 1,058	\$ 500	\$ 500	\$ 500
220-5887-453-35-10	Contractual Services	\$ 30,980	\$ 20,000	\$ 20,000	\$ 32,500
220-5887-453-43-01	Vehicle Rental	\$ 140,526	\$ 154,365	\$ 154,365	\$ 135,900
220-5887-453-60-13	Postage	\$ -		\$ 757	
220-5887-453-60-19	Clothing	\$ 2,860	\$ 4,000	\$ 4,000	\$ 4,000
220-5887-453-60-20	Minor Equipment	\$ 17,520			
220-5887-453-84-48	Adminstrative Services	\$ 8,856	\$ 9,170	\$ 9,170	\$ 9,400
TOTAL		\$ 887,620	\$ 938,279	\$ 835,006	\$ 911,871

THE CITY OF LAKE FOREST

Fiscal Year: 2018

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

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5888-452-35-10	Contractual Services	\$ 25,237	\$ 27,000	\$ 27,000	\$ 34,000
220-5888-452-60-20	Minor Equipment	\$ 383	\$ 500	\$ 500	\$ 750
220-5888-453-66-10	Assets under \$10,000	\$ 1,596	\$ 2,500	\$ 2,500	\$ 2,500
TOTAL		\$ 27,216	\$ 30,000	\$ 30,000	\$ 37,250

THE CITY OF LAKE FOREST

Fiscal Year: 2018

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

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5889-452-35-10	Contractual Services	\$ 25,426	\$ 8,000	\$ 8,000	\$ 8,000
220-5889-452-60-20	Minor Equipment	\$ 3,119	\$ 4,000	\$ 4,000	\$ 4,000
220-5889-453-66-11	Maintenance Material	\$ 2,358	\$ 4,500	\$ 4,500	\$ 4,500
TOTAL		\$ 30,903	\$ 16,500	\$ 16,500	\$ 16,500

THE CITY OF LAKE FOREST

Fiscal Year: 2018

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

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5890-453-65-11	Chemicals	\$ 2,290	\$ 12,000	\$ 12,000	\$ 19,000
TOTAL		\$ 2,290	\$ 12,000	\$ 12,000	\$ 19,000

THE CITY OF LAKE FOREST

Fiscal Year: 2018

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

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5891-453-60-20	Minor Equipment	\$ 758	\$ 1,000	\$ 1,000	\$ 1,000
220-5891-453-61-11	Maintenance Material	\$ 1,477	\$ 3,500	\$ 3,500	\$ 3,500
220-5891-453-65-10	Agricultural Materials	\$ 2,760	\$ 6,000	\$ 6,000	\$ 6,000
TOTAL		\$ 4,995	\$ 10,500	\$ 10,500	\$ 10,500

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund - Parks & Recreation

Department - Recreation Programs

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
10-10	Regular Salaries	\$ 852,155	\$ 1,047,034	\$ 972,491	\$ 1,088,483
10-20	Temporary Salaries	\$ 1,431,381	\$ 1,465,596	\$ 1,463,182	\$ 1,520,840
10-30	Overtime	\$ 31,559	\$ 20,629	\$ 14,610	\$ 14,999
10-40	Longevity Bonus	\$ 6,474	\$ 6,650	\$ 6,650	\$ 7,530
20-10	Insurance Medical	\$ 169,401	\$ 302,616	\$ 211,131	\$ 274,145
20-11	Insurance Dental	\$ 6,692	\$ 9,190	\$ 7,630	\$ 9,348
20-12	Insurance Life	\$ 1,158	\$ 1,723	\$ 1,723	\$ 1,723
20-13	Unemployment Insurance	\$ -	\$ 10,868	\$ 10,868	\$ 10,868
20-20	Social Security	\$ 183,562	\$ 199,537	\$ 188,947	\$ 207,933
20-30	IMRF	\$ 169,027	\$ 153,178	\$ 162,616	\$ 161,125
20-40	Flex Benefits	\$ 2,232	\$ 2,943	\$ 2,943	\$ 2,943
29-01	Training & Education	\$ 9,964	\$ 28,025	\$ 13,000	\$ 27,025
29-03	Membership Dues	\$ 1,869	\$ 5,225	\$ 3,315	\$ 4,300
29-10	Meetings/Expense Reimbursement	\$ 14,013	\$ 16,600	\$ 15,975	\$ 16,600
33-10	Legal	\$ 2,232	\$ 8,400	\$ 8,400	\$ 8,400
33-15	Audit	\$ 4,500	\$ 4,700	\$ 4,700	\$ 4,635
35-10	Contractual Services	\$ 388,800	\$ 413,823	\$ 339,342	\$ 374,030

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund - Parks & Recreation

Department - Recreation Programs

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
35-17	Credit Card Charges	\$ 39,686	\$ 69,630	\$ 69,630	\$ 69,630
43-01	Fleet Rental	\$ 10,052	\$ 8,108	\$ 8,108	\$ 9,578
43-16	IT Maintenance	\$ 28,584	\$ 30,632	\$ 30,632	\$ 38,260
45-01	Elawa Lease	\$ 25,754	\$ 27,814	\$ 25,754	\$ 25,800
45-02	Stirling Site Improvements	\$ 9,826	\$ 9,826	\$ 9,826	\$ 9,826
52-30	IRMA Insurance	\$ 190,260	\$ 190,257	\$ 190,257	\$ 190,257
53-10	Telephone	\$ 27,241	\$ 27,000	\$ 27,000	\$ 29,500
53-11	Cell Phones	\$ 9,147	\$ 10,685	\$ 9,435	\$ 9,500
54-21	Marketing	\$ 1,302	\$ 4,000	\$ 3,200	\$ 4,000
60-10	Office Supplies	\$ 4,202	\$ 9,200	\$ 8,000	\$ 8,000
60-12	Postage	\$ 17,129	\$ 19,629	\$ 20,100	\$ 20,490
60-13	Printing	\$ 37,998	\$ 51,924	\$ 45,729	\$ 51,124
60-19	Clothing	\$ 44,737	\$ 71,388	\$ 57,032	\$ 58,148
60-20	Minor Equipment	\$ 28,353	\$ 31,200	\$ 21,144	\$ 24,400
61-40	Janitorial Supplies	\$ 3,715	\$ 9,500	\$ 9,500	\$ 9,500
66-10	Capital Equipment	\$ 16,411	\$ 29,250	\$ 10,000	\$ -
75-01	Capital Outlay	\$ 64,811	\$ 71,704	\$ 76,704	\$ -

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund - Parks & Recreation**Department - Recreation Programs**

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
84-05	CARP	\$ 183,599	\$ 213,328	\$ 196,000	\$ 197,500
84-06	Audit Software Adjustment	\$ 12,600	\$ -	\$ 1,341	\$ -
84-48	Administrative Services	\$ 84,732	\$ 87,690	\$ 87,690	\$ 89,882
90-01	Recreational Supplies	\$ 126,442	\$ 141,472	\$ 127,875	\$ 146,112
90-02	Awards	\$ 3,968	\$ 9,000	\$ 5,069	\$ 8,125
90-06	Sailing Team Travel	\$ 10,724	\$ 6,700	\$ 4,251	\$ 9,700
95-02	Deerpath Golf Course	\$ 46,000	\$ 175,000	\$ 458,000	\$ 550,000
TOTAL		\$ 4,302,292	\$ 5,001,674	\$ 4,929,800	\$ 5,294,259

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund - Parks & Recreation

Department - Recreation Programs (2)

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-8025-451-10-20	Temporary Salaries	\$ 80,924	\$ 87,764	\$ 92,681	\$ 88,978
220-8025-451-10-30	Overtime	\$ 158	\$ -	\$ 131	\$ -
220-8025-451-29-01	Training	\$ -	\$ 200	\$ -	\$ 600
220-8025-451-35-10	Contractual Services	\$ 183,684	\$ 171,377	\$ 162,305	\$ 193,565
220-8025-451-60-12	Postage	\$ -	\$ 325	\$ 75	\$ 325
220-8025-451-60-13	Printing	\$ -	\$ 1,875	\$ 510	\$ 1,775
220-8025-451-60-19	Clothing	\$ 26,564	\$ 17,135	\$ 19,852	\$ 24,450
220-8025-451-62-13	Electricity	\$ 4,739	\$ 6,000	\$ 6,000	\$ 7,000
220-8025-451-90-01	Recreational Supplies	\$ 11,849	\$ 20,294	\$ 13,451	\$ 20,962
220-8025-451-90-02	Awards	\$ 753	\$ 4,950	\$ 1,400	\$ 4,200
TOTAL		\$ 308,671	\$ 309,920	\$ 296,405	\$ 341,855

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Special Recreation**Department - Recreation - Special Recreation**

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
224-8026-451-10-10	Regular Salaries	\$ 40,952	\$ 36,714	\$ 38,341	\$ 38,551
224-8026-451-35-10	Contractual Services	\$ 239,706	\$ 249,633	\$ 249,633	\$ 262,728
224-8026-451-75-01	Capital Improvements	\$ 74,398	\$ 115,597	\$ 115,597	\$ 146,050
224-8026-451-90-04	A.D.A. Companion Fees	\$ 30,072	\$ 38,096	\$ 38,096	\$ 17,711
TOTAL		\$ 385,128	\$ 440,040	\$ 441,667	\$ 465,040

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Cemetery

Department - Cemetery

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
10-10	Salaries	\$ 171,503	\$ 175,563	\$ 174,979	\$ 223,557
10-20	Temporary Salaries	\$ 57,524	\$ 83,436	\$ 74,148	\$ 42,500
10-30	Overtime	\$ 21,799	\$ 12,608	\$ 15,104	\$ 12,923
10-40	Longevity	\$ 1,370	\$ 1,530	\$ 1,530	\$ 2,220
20-10	Insurance - Medical	\$ 26,068	\$ 39,178	\$ 29,813	\$ 59,525
20-11	Insurance - Dental	\$ 1,105	\$ 1,182	\$ 1,167	\$ 1,809
20-12	Insurance - Life	\$ 192	\$ 216	\$ 192	\$ 324
20-13	Unemployment	\$ 4,344	\$ 3,513	\$ -	\$ 4,344
20-20	Social Security	\$ 18,680	\$ 20,182	\$ 20,148	\$ 20,860
20-30	IMRF	\$ 30,485	\$ 34,515	\$ 33,377	\$ 35,678
20-40	Flexi	\$ 403	\$ 396	\$ 396	\$ 594
29-01	Training/Education	\$ 4,712	\$ 6,000	\$ 6,519	\$ 4,000
29-04	Publications	\$ 49	\$ 150	\$ 150	\$ 150
29-10	Meetings/Expense	\$ 515	\$ 800	\$ 500	\$ 800
33-10	Legal	\$ 1,650	\$ 2,000	\$ 1,233	\$ 2,000
33-15	Audit	\$ 1,370	\$ 1,425	\$ 1,300	\$ 1,340
33-30	Investment Fee	\$ 26,505	\$ 25,000	\$ 30,000	\$ 25,000
35-10	Contractual Services	\$ 21,215	\$ 30,500	\$ 30,500	\$ 30,500
35-21	Marketing	\$ 819	\$ 7,000	\$ 9,406	\$ 7,000
41-10	Water	\$ 1,845	\$ 3,178	\$ 3,000	\$ 3,100
41-15	NSSD	\$ 29	\$ 50	\$ 70	\$ 65
43-01	Fleet Rental	\$ 21,594	\$ 20,711	\$ 20,711	\$ 19,221
43-16	IT Maintenance	\$ 3,642	\$ 6,068	\$ 6,068	\$ 6,000
43-30	Building Maintenance	\$ 3,977	\$ 6,000	\$ 6,000	\$ 6,000
52-30	Insurance	\$ 12,336	\$ 12,334	\$ 12,334	\$ 12,334
53-10	Telephone	\$ 4,843	\$ 5,000	\$ 4,760	\$ 5,000

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Cemetery

Department - Cemetery

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
53-11	Cell Phone	\$ 1,004	\$ 1,025	\$ 1,100	\$ 1,025
60-10	Office Supplies	\$ 851	\$ 1,200	\$ 1,200	\$ 1,200
60-12	Postage	\$ 609	\$ 1,000	\$ 1,233	\$ 1,000
60-13	Printing	\$ 622	\$ 1,000	\$ 1,000	\$ 1,000
60-19	Clothing	\$ 430	\$ 1,250	\$ 1,000	\$ 1,250
60-20	Minor Equipment	\$ 9,357	\$ 6,000	\$ 6,000	\$ 4,000
61-11	Maint. Material	\$ 4,306	\$ 6,000	\$ 6,000	\$ 6,000
61-13	Material to Maintain	\$ 4,805	\$ 5,000	\$ 5,000	\$ 5,000
61-40	Janitorial	\$ 205	\$ 500	\$ 300	\$ 500
61-41	Material for Building Maint.	\$ 2,832	\$ 2,000	\$ 2,000	\$ 2,000
62-13	Electricity	\$ 2,424	\$ 3,000	\$ 2,480	\$ 3,000
62-15	Gas	\$ 1,245	\$ 2,762	\$ 1,245	\$ 2,700
65-10	Agriculture Materials	\$ 11,516	\$ 12,000	\$ 12,000	\$ 12,000
67-14	Landscape	\$ 8,810	\$ 14,000	\$ 14,059	\$ 14,000
67-29	Contingency	\$ 4,518	\$ 10,000	\$ 10,000	\$ 6,000
75-60	Equipment Reserve	\$ 31,943	\$ 10,000	\$ 10,000	\$ -
77-03	Landscaping Improvements	\$ 30,711	\$ 50,000	\$ 50,000	\$ 50,000
77-14	Ravine Restoration	\$ 40,402	\$ 200,000	\$ 200,000	
77-20	Capital Improvements	\$ -	\$ -	\$ -	\$ 160,000
84-48	Admin. Services	\$ 26,208	\$ 27,130	\$ 27,130	\$ 27,808
84-71	Cemetery Lots (Buyback)	\$ 27,230	\$ -	\$ 25,000	\$ -
TOTAL		\$ 648,602	\$ 852,402	\$ 860,152	\$ 825,327

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Golf

Department - Golf Administration

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
510-2501-454-10-10	Salaries	\$ 6,361	\$ 24,401	\$ 24,959	\$ 25,453
510-2501-454-10-40	Longevity	\$ 41	\$ 43	\$ 43	\$ 107
510-2501-454-20-10	Insurance Medical	\$ 497	\$ 3,671	\$ 3,671	\$ 3,958
510-2501-454-20-11	Insurance Dental	\$ 35	\$ 118	\$ 118	\$ 121
510-2501-454-20-12	Insurance Life	\$ 19	\$ 27	\$ 27	\$ 27
510-2501-454-20-13	Unemployment Insurance	\$ 29,008			
510-2501-454-20-20	Social Security	\$ 595	\$ 1,760	\$ 2,903	\$ 1,819
510-2501-454-20-30	IMRF	\$ 795	\$ 3,105	\$ 3,248	\$ 3,246
510-2501-454-20-40	Flexi	\$ 10	\$ 50	\$ 50	\$ 50
510-2501-454-20-91	Vac Pay Audit Adjust	\$ (34)			
510-2501-454-33-15	Contractual Services - Audit	\$ 4,210	\$ 4,400	\$ 3,600	\$ 3,605
510-2501-454-35-10	Contractual Services	\$ 108,199	\$ 109,468	\$ 105,848	\$ 115,366
510-2501-454-35-17	Credit Card Charges	\$ 573	\$ -		
510-2501-454-41-10	Water	\$ 57,663	\$ 63,960	\$ 83,937	\$ 89,914
510-2501-454-41-15	Sewer	\$ 326	\$ 770	\$ 320	
510-2501-454-43-01	Fleet Rental	\$ 17,302	\$ 15,796	\$ 16,172	\$ 17,314
510-2501-454-43-16	IT Maintenance	\$ 3,672	\$ 3,968	\$ 3,897	\$ 4,835
510-2501-454-52-30	IRMA Insurance	\$ 29,832	\$ 29,831	\$ 29,832	\$ 29,832
510-2501-454-53-10	Telephone	\$ 4,541	\$ 4,500	\$ 4,883	\$ 4,600
510-2501-454-62-13	Electricity	\$ 15,462	\$ 19,000	\$ 15,589	\$ 19,000
510-2501-454-62-14	Gas	\$ 5,516	\$ 9,450	\$ 4,164	\$ 9,450
510-2501-454-75-02	Capital Equipment	\$ 98,356	\$ 123,000	\$ 123,000	\$ -
510-2501-454-77-55	General Improvements	\$ 14,320	\$ 125,000	\$ 250,000	\$ 1,100,000
510-2501-454-80-20	Revenue Bond Interest	\$ 17,488	\$ 18,570	\$ 18,568	\$ 16,970
510-2501-454-83-25	Bond Expense	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
510-2501-454-84-41	Paying Agents/Bonds	\$ -	\$ 500	\$ 500	\$ 500
510-2501-454-84-48	Administrative Services	\$ 25,572	\$ 26,471	\$ 26,471	\$ 27,132
TOTAL		\$ 440,359	\$ 667,859	\$ 801,800	\$ 1,553,299

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Golf

Department - Golf Administration

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
510-6301-454-10-10	Salaries	\$ 217,644	\$ 217,200	\$ 233,078	\$ 238,600
510-6301-454-10-20	Temporary	\$ 116,263	\$ 163,107	\$ 124,178	\$ 122,116
510-6301-454-20-13	Unemployment Insurance	\$ 35,032	\$ 42,194	\$ 33,700	\$ 14,181
510-6301-454-20-14	KSM Employee Insurance	\$ 25,351	\$ 38,218	\$ 20,625	\$ 15,122
510-6301-454-20-20	Social Security	\$ 34,994	\$ 41,084	\$ 38,919	\$ 55,464
510-6301-454-29-01	Training and Development	\$ 2,191	\$ 1,999	\$ 2,484	\$ 2,239
510-6301-454-29-03	Membership Dues	\$ 2,960	\$ 2,600	\$ 2,261	\$ 1,427
510-6301-454-29-10	Meetings and Exp Reimbursement	\$ -	\$ 3,000		
510-6301-454-33-15	Contractual Services - Audit	\$ -	\$ -	\$ 1,717	\$ 1,717
510-6301-454-35-10	Contractual Services	\$ 4,904	\$ 5,993	\$ 7,602	\$ 5,424
510-6301-454-43-16	IT Maintenance	\$ 4,741	\$ 3,755	\$ 5,482	\$ 5,782
510-6301-454-52-30	IRMA Insurance	\$ 40	\$ -	\$ 2,477	\$ 297
510-6301-454-53-11	Cell Phone	\$ 50	\$ 599	\$ -	\$ -
510-6301-454-60-19	Clothing	\$ 51	\$ -	\$ 1,073	\$ 1,761
510-6301-454-66-10	Assets under \$10,000	\$ 7,313	\$ -	\$ 1,034	\$ 1,175
510-6301-454-75-39	Audit - Fixed Asset Addts	\$ (86,411)			
510-6301-454-81-01	Depreciation Expense	\$ 144,117			
TOTAL		\$ 509,240	\$ 519,749	\$ 474,630	\$ 465,305

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Golf**Department - Course Maintenance**

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
510-6304-454-35-10	Contractual Services	\$ 31,171	\$ 16,501	\$ 14,159	\$ 15,114
510-6304-454-43-01	Fleet Rental	\$ -	\$ -	\$ 401	
510-6304-454-43-10	Maintenance of Equipment	\$ 25,709	\$ 28,329	\$ 19,129	\$ 21,001
510-6304-454-60-20	Minor Equipment	\$ 6,707	\$ 7,058	\$ 9,361	\$ 9,000
510-6304-454-61-11	Maintenance Material	\$ 13,948	\$ 10,000	\$ 9,826	\$ 9,999
510-6304-454-61-14	Golf Cart Maintenance	\$ 1,643	\$ 3,005	\$ 1,745	\$ 2,180
510-6304-454-65-10	Agricultural Materials	\$ 66,807	\$ 65,577	\$ 39,868	\$ 46,003
510-6304-454-65-11	Chemicals	\$ 27,645	\$ 39,999	\$ 66,825	\$ 53,000
TOTAL		\$ 173,630	\$ 170,469	\$ 161,314	\$ 156,297

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Golf

Department - Clubhouse

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
510-6307-454-10-10	Salaries	\$ 52,697	\$ 33,660	\$ 16,877	
510-6307-454-10-20	Temporary	\$ 88,068	\$ 112,618	\$ 134,618	\$ 141,729
510-6307-454-29-10	Meetings and Exp Reimbursement	\$ 3,046	\$ 499	\$ 1,641	\$ 2,686
510-6307-454-35-10	Contractual Services	\$ 353,445	\$ 347,547	\$ 330,775	\$ 318,649
510-6307-454-35-17	Credit Card Charges	\$ 29,898	\$ 32,188	\$ 34,095	\$ 33,631
510-6307-454-43-20	Maintenance of Equipment	\$ 6,448	\$ 8,059	\$ 7,453	\$ 6,106
510-6307-454-43-30	Building Maintenance	\$ 5,114	\$ 5,294	\$ 3,749	\$ 527
510-6307-454-53-10	Telephone	\$ 1,281	\$ -	\$ 1,273	\$ 1,016
510-6307-454-54-21	Advertising	\$ 7,556	\$ 5,466	\$ 5,771	\$ 906
510-6307-454-60-10	Office Supplies	\$ 15,241	\$ 15,678	\$ 21,576	\$ 15,731
510-6307-454-60-12	Postage and Printing	\$ 609	\$ 2,280	\$ 3,192	\$ 635
510-6307-454-60-19	Clothing	\$ 7,212	\$ 4,681	\$ 5,228	\$ 534
510-6307-454-60-20	Minor Equipment	\$ 8,186	\$ 2,000	\$ 9,967	\$ 9,528
510-6307-454-61-40	Janitorial Supplies	\$ 1,213	\$ 1,403	\$ 752	\$ 1,199
510-6307-454-63-01	Food/Beverage	\$ 69,527	\$ 69,196	\$ 65,951	\$ 66,736
510-6307-454-65-21	Merchandise	\$ 83,018	\$ 80,384	\$ 115,760	\$ 90,716
510-6307-454-65-23	Handicap Service	\$ 2,216	\$ 3,504	\$ 2,226	\$ 2,626
510-6307-454-84-35	Cash Shortage	\$ 55	\$ -	\$ 24	\$ 215
510-6307-454-84-37	Sales Tax	\$ 4,071	\$ 7,999	\$ 979	\$ 810
TOTAL		\$ 738,901	\$ 732,456	\$ 761,907	\$ 693,980

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.

FY2017 Highlights

- 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
 - *Dreams for Kids Extreme Recess Adaptive Water Sports for youth with disabilities
 - *Lake Forest / Lake Bluff Kiwanis Pancake Breakfast set up
 - *Lake Forest Day Band Jam for the American Legion
 - *1st Annual Lake Bluff Patriotic Spirit Day
 - *Friends of the Lake Forest Library Book Sale cleanup
 - *Deer Path Middle School 8th Grade Service Day
 - *Lake Forest / Lake Bluff Artisan Guild Shows
 - *Gorton "Kids Only" Holiday Shopping Event
 - *House of Peace Game Days and Pancake Breakfast
 - *1st Annual MLK Jr. "Show Your Love" Service Day
 - *Serving dinner to families at the Ronald McDonald House (Lurie Children's Hospital)
 - *The Foundation for Tomorrow Valentine's Day Cards
- CROYA collaborated with the local school districts to provide a huge amount of meaningful programs. CROYA co-taught 12 Peer Training classes at Lake Forest High School, and 1 class at Woodlands Academy. CROYA supported a large number of LFHS programs, including Freshmen Orientation II and Book Rental Day, helped facilitate the Train Safety Mural Project and Dedication, and coordinated Finals Study Break Tables for all students. CROYA staff participated in Lake Bluff Middle School's "One Life, Live Well" campaign and taught (PALS) Peer Assisted Leadership curriculum. CROYA also hosted Lake Bluff Middle School's New Student Orientation

Day, its 7th Grade Social, and assisted with the school's 8th Grade Scavenger Hunt. CROYA was also involved with Woodlands Academy's "Healthy Choices Day," The School of St. Mary's Field Day, and created a new Lake Forest Country Day School 6th Grade Girls Group, with the support of the School Social Worker. 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 Department's Annual Bike Rodeo, where children learn bike safety and skills in a safe, controlled environment. In addition to these programs, CROYA also supervises hundreds of hours of court-ordered community serviced hours in coordination with Lake Forest Police Department's Administrative Hearing Process.
- CROYA's Social Programs are a huge way to introduce youth to CROYA. Some of the most notable fun programs include the weekly youth committee meetings, the Battle of the Bands, the Cubs game trip, the Middle School Day Retreat "CROYA's Amazing Race," the Six Flags Frightfest trip, the Freshmen Dance, the Middle School Fall Dance, and the annual favorite Bubble Ball event, which is pictured on the home page at CROYA.com.
- The CROYA Foundation successfully raised over \$27,000 at the "Helping Peace By Piece" Fundraiser. After expenses and designated donations, the CROYA youth donated \$11,000 to The House of Peace domestic violence shelter in Lake County. CROYA youth also sold over \$10,000 worth of Poinsettias in the annual holiday fundraiser, netting \$5,000 toward CROYA scholarships and awards.
- 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, the CROYAppella group, recitals, and approx. 75 music lessons per week.
 - ***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 on an as-needed basis.

FY2018 Initiatives and Programs

- Youth Executive Committee Elections will take place in April to determine the new Executive members for the 2017-2018 year.
- CROYA will give out three \$1,500 senior awards, sponsored by the CROYA Foundation. The awards are named after the three CROYA Founders: Frank Farwell, Eugene Hotchkiss and Margot Martino. The winners of these scholarships are announced at CROYA's Annual Recognition Dinner in May.
- The Fall and Spring Retreats continue to be some of the most meaningful and life-changing experiences for local high school students. We recently changed the location of the retreats to Camp Henry Horner in Ingleside, and we look forward to developing a lasting working relationship with the Camp Henry Horner staff.

- CROYA's after school Student Drop-In hours include casual hang out time, but also offer programs such as Cooking Club, Art Club, and Girls Who Code. We look forward to hiring a new Program Manager at the Student Union position, and new youth inspired programs.
- 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 youth will also construct floats and participate in both the 4th of July Parade and the Lake Forest Day Parade!
- CROYA Staff and Youth have been included in recent City of Lake Forest Strategic Planning Forums, and we look forward to participating in more engagement forums to support the future of the City of Lake Forest.
- CROYA hires Lake Forest College Students as part-time Building Mentors for after school youth supervision. We also have a very successful internship program for LF College students studying either Psychology or Communication. With our recent full-time hiring of a Lake Forest College Alumni, we are looking forward to an even greater partnership with the college as a whole.
- 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: 2018

Fund- General

Department - CROYA

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1601-416-10-10	Salaries	\$ 304,243	\$ 341,802	\$ 317,008	\$ 341,144
101-1601-616-10-20	Temporary Salaries	\$ 8,975	\$ 11,147	\$ 10,921	\$ 11,147
101-1601-416-10-40	Longevity	\$ 2,199	\$ 2,547	\$ 2,547	\$ 2,735
101-1601-416-20-10	Insurance Medical	\$ 47,513	\$ 65,417	\$ 49,172	\$ 51,429
101-1601-416-20-11	Insurance Dental	\$ 1,984	\$ 2,364	\$ 2,402	\$ 2,894
101-1601-416-20-12	Insurance Life	\$ 413	\$ 518	\$ 437	\$ 518
101-1601-416-20-13	Unemployment Insurance	\$ 11,197			
101-1601-416-20-20	Social Security	\$ 23,239	\$ 25,828	\$ 23,250	\$ 26,412
101-1601-416-20-30	IMRF	\$ 36,975	\$ 42,869	\$ 39,098	\$ 43,863
101-1601-416-20-40	Flexi Benefits	\$ 785	\$ 960	\$ 960	\$ 960
101-1601-416-29-01	Training and Development	\$ -	\$ -		\$ 500
101-1601-416-29-03	Membership Dues	\$ 110	\$ 200	\$ 200	\$ 200
101-1601-416-29-04	Publications	\$ 1,946	\$ 2,330	\$ 2,330	\$ 2,500
101-1601-416-29-10	Meeting and Expense Reimbursement	\$ 1,677	\$ 1,500	\$ 1,500	\$ 2,000
101-1601-416-35-10	Contractual Services	\$ 6,783	\$ 27,685	\$ 27,685	\$ 17,917
101-1601-416-43-01	Vehicle (Fleet) Rental	\$ 4,466	\$ 4,884	\$ 4,884	\$ 2,164
101-1601-416-43-16	IT Maintenance	\$ 6,624	\$ 7,058	\$ 7,058	\$ 7,529
101-1601-416-43-20	Maintenance of Equipment	\$ 3,120	\$ 3,500	\$ 3,500	\$ 3,500
101-1601-416-53-11	Cell Phone	\$ 3,076	\$ 3,125	\$ 3,125	\$ 4,017
101-1601-416-60-10	Office Supplies	\$ 2,939	\$ 3,500	\$ 3,500	\$ 3,500
101-1601-416-60-13	Printing	\$ 549	\$ 1,000	\$ 1,000	\$ 1,000
101-1601-416-60-17	Activity Expense - Student Enrichment	\$ 24,454	\$ 26,000	\$ 26,000	\$ 26,000
101-1601-416-60-18	Activity Expense - Junior High	\$ 14,496	\$ 21,000	\$ 21,000	\$ 21,000
101-1601-416-60-19	Activity Expense - Senior High	\$ 20,476	\$ 21,000	\$ 21,000	\$ 21,000
101-1601-416-60-20	Minor Equipment	\$ 1,705	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL		\$ 529,944	\$ 618,234	\$ 570,577	\$ 595,929

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.

FY2017 Highlights

- Installing RecTrac to replace the redundant MySeniorCenter system for tracking memberships, registrations and participation/attendance
- Increased sponsorship for program support to \$15K
- New DH sound system installation in March 2017
- Redesigned the members Newsbrief
- Strengthened the staff team after transition
- Hosted a successful Town Hall meeting for members in September 2016
- Hosted our 1st Annual holiday tree lighting program and our 1st Annual Firefighters Chili party with the Lake Forest Firefighters
- Developed a new series titled “Insights in Aging” aimed at the adult children of seniors and seniors in order to assist their parents and prepare for their own retirement
- Dickinson Hall has its own Facebook page: Dickinson Hall-City of Lake Forest

FY2018 Initiatives and Programs

- Initiating more evening and weekend events to appeal to those aged 55+ still in work force
- Increase marketing and community outreach to Lake Forest and Lake Bluff residents – seniors and their families including adult children of seniors
- Continue to grow corporate sponsorships and source available grants to support and enhance our quality programming

- Build new and strengthen existing relationships and collaborations with LF entities like the Library, LF College, and other City departments to benefit our members
- Continue to offer programs incorporating the full gamut of pricing: Including free, low cost to higher cost programs to appeal to all seniors' tastes and budgets
- Continue to research and offer programs and services that represent the core values of the City and current needs of local seniors
- Continue to host annual membership meetings at DH
- Increase participation for classes and lectures. This has great potential for growth and enjoyment by members

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Senior Center

Department - Senior Center

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
210-8506-457-10-10	Salaries	\$ 188,184	\$ 207,187	\$ 196,194	\$ 214,560
210-8506-457-10-40	Longevity	\$ -	\$ 175	\$ 175	\$ 210
210-8506-457-20-10	Insurance Medical	\$ 22,822	\$ 30,803	\$ 50,262	\$ 56,464
210-8506-457-20-11	Insurance Dental	\$ 1,341	\$ 1,773	\$ 1,573	\$ 1,809
210-8506-457-20-12	Insurance Life	\$ 248	\$ 324	\$ 280	\$ 324
210-8506-457-20-20	Social Security	\$ 14,079	\$ 15,425	\$ 14,506	\$ 15,694
210-8506-457-20-30	IMRF	\$ 22,285	\$ 26,467	\$ 24,767	\$ 26,948
210-8506-457-20-40	Flexi	\$ 845	\$ 498	\$ 498	\$ 498
210-8506-457-29-01	Training and Development	\$ 490	\$ 350	\$ 350	\$ 350
210-8506-457-29-03	Membership Dues	\$ 177	\$ 500	\$ 500	\$ 500
210-8506-457-29-10	Meetings and Exp Reimb.	\$ 136	\$ 500	\$ 500	\$ 500
210-8506-457-35-10	Contractual Services	\$ 3,043	\$ 16,200	\$ 16,200	\$ 15,500
210-8506-457-42-30	Janitorial Services	\$ 11,449	\$ 12,600	\$ 12,352	\$ 12,600
210-8506-457-43-16	IT Maintenance	\$ 8,424	\$ 9,065	\$ 9,060	\$ 8,742
210-8506-457-43-34	HVAC Services	\$ 596	\$ 2,500	\$ 2,500	\$ 2,500
210-8506-457-43-35	Building Maintenance	\$ 15,511	\$ 16,600	\$ 16,600	\$ 16,600
210-8506-457-44-20	Rent	\$ 13,584	\$ 13,584	\$ 13,584	\$ 13,584
210-8506-457-53-10	Telephone	\$ 6,695	\$ 7,100	\$ 8,922	\$ 7,100
210-8506-457-53-11	Cell Phone	\$ 1,390	\$ 1,450	\$ 1,280	\$ 1,438
210-8506-457-54-21	Marketing	\$ -	\$ 4,000	\$ 4,000	\$ 4,000

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Senior Center

Department - Senior Center

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
210-8506-457-60-10	Office Supplies & Copier Rental	\$ 5,105	\$ 1,200	\$ 1,150	\$ 1,750
210-8506-457-60-12	Postage	\$ 3,223	\$ 2,400	\$ 2,328	\$ 2,400
210-8506-457-60-13	Printing, Newsletters, Programs	\$ 12,266	\$ 15,000	\$ 12,446	\$ 15,000
210-8506-457-60-20	Minor Equipment	\$ -	\$ -	\$ -	\$ 500
210-8506-457-61-11	Maintenance Materials	\$ 1,588	\$ 2,000	\$ 772	\$ 2,000
210-8506-457-61-40	Janitorial Supplies	\$ 513	\$ 500	\$ 616	\$ 500
TOTAL		\$ 333,994	\$ 388,201	\$ 391,415	\$ 422,071

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Senior Center
Department - Programs

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
210-8509-457-10-20	Temporary Salaries	\$ 10,490	\$ 20,800	\$ 17,975	\$ 20,800
210-8509-457-20-20	Social Security	\$ 802	\$ 1,591	\$ 1,438	\$ 1,591
210-8509-457-32-10	Classes/Lectures(instructors/lecturers)	\$ 16,712	\$ 21,000	\$ 15,912	\$ 21,262
210-8509-457-35-10	Contractual	\$ 17,167	\$ 25,870	\$ 25,870	\$ 25,870
210-8509-457-35-17	Credit Card Charges	\$ 2,513	\$ 3,500	\$ 2,540	\$ 3,500
210-8509-457-63-12	Fountain Supplies	\$ 2,558	\$ 4,500	\$ 3,950	\$ 4,500
210-8509-457-91-02	Trips	\$ 30,768	\$ 65,340	\$ 31,498	\$ 31,000
210-8509-457-91-11	Meals/Parties	\$ 34,459	\$ 40,760	\$ 40,182	\$ 44,680
210-8509-457-91-17	Meals/Parties Sponsors	\$ 34		\$ -	\$ -
TOTAL		\$ 115,503	\$ 183,361	\$ 139,365	\$ 153,203

THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Senior Center

Department - Senior Center - Transportation

		FY 2016	FY 2017	FY 2017	FY 2018
Account Number	Description	Actuals	Budget	Est. Actual	Budget
210-8522-457-10-20	Temporary Salaries	\$ 25,515	\$ 26,000	\$ 26,000	\$ 31,585
210-8522-457-20-20	Social Security	\$ 1,952	\$ 1,989	\$ 1,989	\$ 2,415
210-8522-457-35-10	Contractual Services	\$ 102	\$ 300	\$ 300	\$ 300
210-8522-457-43-01	Vehicle (Fleet) Rental	\$ 9,328	\$ 8,121	\$ 8,122	\$ 7,803
TOTAL		\$ 36,897	\$ 36,410	\$ 36,411	\$ 42,103

**CITY OF LAKE FOREST
FISCAL YEAR 2016-2018
PERSONNEL SCHEDULE
BUDGETED POSITIONS**

The table below shows the budgeted full-time positions by position title. The reduction between FY2017 and FY2018 occurred primarily due to contracting cables services out, changing full time Community Service Officer positions to part-time and a slight increase to the Human Resources Administrative Assistant.

FULL TIME POSITION TITLE	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET
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	0
ASSISTANT DIRECTOR OF FINANCE	1	1	1
ASSISTANT DIRECTOR OF IT	1	1	1
CODE ENFORCEMENT OFFICER	1	1	1
LEAD PLAN REVIEWER	1	1	1
CROYA MANAGER	1	1	1
SENIOR RESOURCES MANAGER	1	1	1
SUPERINTENDENT	5	4	4
ASSISTANT TO THE CITY MANAGER	1	1	1
COMMUNITY TELEVISION COORDINATOR	1	1	0
POLICE SERGEANT	3	3	3
FIRE LIEUTENANT	6	6	6
SUPERVISOR II	7	6	6
SUPERVISOR I	0	2	2
BUSINESS ANALYST	1	1	1
ENGINEERING SUPERVISOR	1	1	1
POLICE OFFICER	30	30	30
FIRE FIGHTER	21	21	21
ENGINEERING ASSISTANT	3	3	3
ACCOUNTANT	1	1	1
PC/LAN SUPPORT SPECIALIST	1	1	1
BUILDING INSPECTOR	4	4	4
WATER PLANT OPERATOR	6	6	6
PROGRAM MANAGER	5	6	6
ASSISTANT PLANNER	1	1	1
PLAN REVIEWER	1	1	1
COMMUNICATIONS MANAGER	1	1	1

**CITY OF LAKE FOREST
FISCAL YEAR 2016-2018
PERSONNEL SCHEDULE
BUDGETED POSITIONS**

The table below shows the budgeted full-time positions by position title. The reduction between FY2017 and FY2018 occurred primarily due to contracting cables services out, changing full time Community Service Officer positions to part-time and a slight increase to the Human Resources Administrative Assistant.

FULL TIME POSITION TITLE	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET
HUMAN RESOURCES SPECIALIST	1	1	1
CITY CLERK	1	1	1
PROGRAM SUPERVISOR	6	6	6
YOUTH WORKER	2	2	2
REFUSE COLLECTOR	10	9	9
MAINTENANCE WORKER II	33	33	33
MAINTENANCE WORKER I	0	0	1
PARTS TECHNICIAN	1	1	1
MECHANIC	4	4	4
COMMUNITY SERVICE OFFICER	3	3	1
MARKETING & COMMUNICATION SPLST	1	1	1
ASSISTANT SENIOR RESOURCES MGR	1	1	1
ADMINISTRATIVE PLANNER/TECHNICIAN	0	1	1
ADMINISTRATIVE ASSISTANT II	8.75	7.6	7.75
ASSISTANT TO DIRECTOR OF PW	1	0	0
MANAGEMENT ANALYST	0	1	1
ACCOUNT CLERK III	4	4	4
ADMINISTRATIVE ASSISTANT I	3.8	3.8	3.8
RECORDS CLERK	5	5	5
PROGRAM ASSISTANT	1	1	1
MEDIA COORDINATOR	1	1	0
TECHNICIAN	1	1	1
FULL TIME PERSONNEL	213.55	213.4	209.55

**NUMBER OF SEASONAL EMPLOYEES OVER 1,000 HOURS
LAST THREE YEARS**

	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Number of Seasonal Employees over 1,000 Hours/Year	42	51	48
Number of Seasonal Employees under 1,000 Hours/Year	273	279	340

**THE CITY OF LAKE FOREST
PAY PLAN FY2018**

OPERATIONAL AND CLERICAL CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Maintenance Worker I	\$39,537	\$41,603	\$43,667	\$45,732	\$47,797	\$49,862	\$52,697
Account Clerk II Administrative Assistant I Program Assistant	\$45,920	\$48,426	\$50,933	\$53,440	\$55,946	\$58,454	\$62,784
Records Clerk	\$48,051	\$51,085	\$54,119	\$57,152	\$60,186	\$63,220	\$68,236
Account Clerk III Administrative Assistant II	\$48,514	\$51,631	\$54,749	\$57,866	\$60,984	\$64,101	\$69,905
Community Services Officer	\$50,194	\$53,450	\$56,707	\$59,964	\$63,220	\$66,477	\$71,820
Maintenance Worker II Parts Technician	\$52,377	\$55,503	\$59,142	\$62,779	\$66,417	\$70,054	\$75,523

**THE CITY OF LAKE FOREST
PAY PLAN FY2018**

PROFESSIONAL AND TECHNICAL CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Media Coordinator	\$40,785	\$43,987	\$47,187	\$50,389	\$53,590	\$56,791	\$62,405
Program Supervisor Youth Worker	\$47,623	\$50,329	\$53,035	\$55,741	\$58,448	\$61,152	\$65,770
City Clerk Human Resources Specialist Marketing/Communications Specialist	\$51,761	\$54,741	\$57,719	\$60,698	\$63,675	\$67,314	\$72,417
Executive Assistant	\$54,213	\$57,275	\$60,337	\$63,400	\$66,462	\$69,524	\$73,665
Engineering Technician Planning Technician	\$58,286	\$61,904	\$65,521	\$69,139	\$72,754	\$76,372	\$82,382
Water Plant Operator	\$60,270	\$63,619	\$66,966	\$70,315	\$73,664	\$77,013	\$82,766
Accountant Community TV Coordinator Mechanic	\$62,712	\$66,132	\$69,553	\$72,973	\$76,393	\$79,813	\$85,725
Building Inspector Engineering Assistant	\$63,445	\$67,326	\$71,209	\$75,089	\$78,971	\$82,853	\$88,452
PC/LAN Support Specialist Plan Reviewer Business Analyst	\$65,467	\$69,370	\$73,272	\$77,176	\$81,079	\$84,981	\$91,544
Firefighter^	\$63,156	\$67,010	\$69,468	\$74,717			
Firefighter Paramedic	\$66,903	\$70,791	\$75,036	\$80,529	\$84,513	\$88,936	\$95,807
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

**THE CITY OF LAKE FOREST
PAY PLAN FY2018**

SUPERVISORY CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Lead Code Enforcer Lead Plan Reviewer	\$67,361	\$71,512	\$75,662	\$79,812	\$83,962	\$88,113	\$95,024
Network Administrator Supervisor I Senior Accountant	\$76,000	\$79,434	\$82,868	\$86,302	\$89,736	\$93,170	\$96,603
Chief Water Plant Operator Engineering Supervisor Cemetery Sexton Supervisor II	\$78,876	\$81,252	\$84,783	\$88,314	\$91,844	\$95,376	\$101,867
Fire Lieutenant Paramedic	\$99,479	\$103,062	\$104,655	\$106,249	\$107,842	\$109,435	\$111,028
Police Sergeant	\$100,857	\$102,433	\$104,012	\$105,588	\$107,166	\$108,744	\$113,622

**THE CITY OF LAKE FOREST
PAY PLAN FY2018**

MANAGERIAL AND ADMINISTRATIVE CLASSIFICATION

<u>POSITION</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>
Management Intern	\$36,827	\$48,373
Assistant Planner	\$46,063	\$63,614
Management Analyst	\$56,106	\$73,544
Asst. Senior Resources Manager Planner Program Manager	\$59,571	\$82,145
Assistant to the City Manager CROYA Manager Senior Resources Manager Senior Planner	\$64,591	\$97,642
Communications Manager	\$62,085	\$99,343
Assistant City Manager	\$93,000	\$119,080
Assistant Director of Finance/IT	\$93,000	\$124,754
Superintendent	\$108,191	\$124,754
Fire Battalion Chief Police Commander	\$115,743	\$124,754
Deputy Fire Chief Deputy Police Chief	\$128,804	\$139,436

**THE CITY OF LAKE FOREST
PAY PLAN FY2018**

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

2017 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
	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

2017 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
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

2017 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
Finance	Budgeting	Preparation of and compliance with annual budget.	Core
	Annual Audit/Financial Report	Compliance with GASB and preparation of audit materials and annual report.	Core
	Financial Management	Accounting, procurement, payroll, accounts payable, accounts receivable, water billing, debt planning, investing and strategic financial management.	Core

2017 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 support, email maintenance, cloud services, server/desktop/mobile fleet management, print services management	Core
	Communications	ShoreTel IP phone system, email systems, wireless data access, remote data access, leased line management, City fiber network, aggregate ISP management	Core
	Strategic Planning	Oversee/manage new technology initiatives, administer 5-year technology master plan, inter-agency collaboration.	Core
	Inter-agency information services	Glenview consolidated dispatch; Lake Bluff and Bannockburn - building permits; Library payroll, A/P, GMBA	Elective
Fire	Fire Suppression	Structure fires, gas odor investigations, CO alarms, fire alarms, special service calls, investigations, mutual aid calls	Core
	Fire & Medical Training	Required to meet state and federal mandates. Enhances resident safety.	Core
	Specialized Response Teams	Hazmat, water rescue, high angle, below grade, trench rescue, structural collapse, wildfires, mutual aid calls.	Core
	Emergency Medical Services, auto accidents, unique incidents for Lake Forest, Lake Bluff	Critical medical and trauma care	Core

2017 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	Emergency medical services enhancement and safety. LFHS and LFC are required to have an ambulance as a stand-by unit.	Elective
Human Resources	Salary and compensation administration	Payroll, medical/dental insurance, pensions, collective bargaining.	Core
	Property and liability insurance administration	Liability/worker's comp claims, federal reporting/posting compliance, Executive Safety Committee.	Core
	Contracts	Life insurance, retiree medical savings plan, deferred compensation, tuition reimbursement, longevity bonus, flex contribution, paid leave.	Core
	Employment policies and personnel practices/ administration.	Policy development/compliance, drug testing, disciplinary oversight, legal compliance and records management.	Core
	Employee Recruitment and Retention (Benefits)	Voluntary benefit programs, flexible spending account, employee activities, training, Employee Assistance Program, Wellness Program and employee communications.	Elective

2017 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 City Council and Plan Commission meetings	Core
	Meetings and Events	Video recording and broadcasting of other Board and Commission meetings	Elective
	City event information and community programming	Video recording and broadcasting of Lake Forest Day, 4th of July LB parade, Boards & Commissions Dinner, segments for Economic Development, CROYA, Rec, OCM and Seniors	Elective
	Community Groups	Video recording for non city-sponsored special events or meetings of community groups in LF and LB	Elective
OCM/Public Information, Community Relations and Economic Development	Public information	Development of Dialogue and other information in print and electronic format, web site management and development, social media management, press releases, public relations, media relations, brand promotion, advertising, community and business relations.	Core
	Public information	Assist Public Safety Departments in emergency information dissemination and management	Core
	Communications support to departments	Develop promotional pieces for referenda, construction projects, news, seasonal issues and City-sponsored special events	Elective

2017 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	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
Police/Patrol Division	Staffed by 24 officers and 6 supervisors, divided into 3 shifts, providing sworn police coverage 24/7/365.	Respond to all calls for service, crash reports, misdemeanor and felony crime reports, patrolling and traffic enforcement.	Core
Police/Investigations Division	Supervised by 1 commander and staffed by 5 detectives (3 for general case work, 1 for SD 67 and 1 for SD 115) for 24/7/365 coverage.	Completes complex investigations (i.e. abuse, sudden death, burglaries); usually felonies. School detectives spend a majority of their time in the schools, working with staff and students.	Core
Police/Records Division	5 full-time civilian clerks process all police records and man the police department lobby 90 hours each week.	Ensures reports, citations, FOIA requests are completed, stored for reference and delivered. Provide staffing for extended lobby hours.	Core
Police/Community Service Officers	1 full-time and 5 part-time civilian CSOs support department operations that do not require a sworn officer.	Answer calls that do not require a sworn officer, provide parking enforcement, handle traffic direction at crashes, road closures and special events, animal calls and help maintain the police station, police cars and other equipment.	Core

2017 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
Police/School Crossing Guards	3 seasonal civilian employees.	Intersections Covered: Deerpath & Hastings, Deerpath & Green Bay, Green Bay & Greenwood	Elective
Police/Research Analyst	1 part-time civilian employee	Prepare new ordinances and CC presentations. Assist with grant preparation. Research future cost savings and revenue sources. Analyze crime trends and provide data to patrol.	Elective
Parks & Recreation/Rec	Programs	Free, fee-based or profit-making for all recreational areas	Core
	Facility Rentals/Services at Rec Center, Stirling Hall, Everett School, Wildlife Discovery Center and all Parks	Room rentals, birthday party services, game room, meeting spaces, playgrounds, tennis and sport courts, pavilions	Elective
	Support Services for Community	Community special event support, Market Square Foundation, memorials	Elective
Parks & Recreation/Golf Course	Facility and Maintenance	18 holes, driving range, lessons, pro shop, leagues, restaurant and outings	Core
Parks & Recreation/Parks	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
Parks & Recreation/Parks & Forestry	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
Parks & Recreation/Forestry	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
Parks & Recreation/Cemetery	Burials		Core
	Sales	Plots and niches	Core
	Grounds Maintenance	Mowing, tree and shrub care	Core

2017 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
Public Works/Streets	Pavement Maintenance	Asphalt, concrete repairs, sidewalks, signs, striping and litter collection	Core
	Lighting, electric	Maintenance of City electric street lights and intersection signalization	Core
	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
Public Works/Sanitation	Refuse Collection	Bi-weekly; top of drive collection	Core
	Recycling	Once weekly, curbside collection	Core
	Compost Center	City operated for disposal of recyclables, yard waste, metal and electronics	Core
	Yard Waste	Bi-weekly; curbside collection	Core
Public Works/Water-Sewer	Sewer Maintenance	Repairs, cleaning, catch basins/manholes and maintenance of sanitary and storm sewer system	Core
	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
Public Works/Water Plant	Production	Production of potable water (water reservoir and elevated tank), including IDNR and EPA record-keeping	Core
	Equipment Maintenance	Maintenance of pumps, valves, generators and sewer lift stations	Core
Public Works/Fleet	Equipment/Vehicle Repair	Maintenance of all City-owned vehicles/equipment, including modifications to new and existing equipment	Core
	Capital Purchases	Specifications/bidding of required equipment for entire City Fleet	Core
Public Works/Building Maintenance	Capital Repairs	Electrical, carpentry, plumbing and roof repairs for all City buildings, including plan reviews, specs for upgrades on replacements of new facilities	Core
	Janitorial Services	Specifications, bidding and monitoring	Core
Public Works/Engineering	Permitting/Plan Review	Issuance of permits and oversight of development plans	Core

2017 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Enforcement/ Inspection	Field supervisor: construction projects - asphalt, sidewalk, sewer and water mains	Core
	Capital Improvement Project Specifications	Bid specs and proposals for all CIP	Core
Public Works/Streets, Sanitation, Building Maintenance	City Special Events	Lake Forest Day, 4th of July, Tree Lighting Ceremony: power needs, barricades, refuse and street sweeping	Elective
Dickinson Hall/Administration	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
Dickinson Hall/Enrichment, Well-Being and Wellness	Cultural/ educational activities and events	Fee-based and free programs focused on intellectual/educational pursuits, fitness and wellness	Core
	Volunteers	Meaningful volunteer opportunities: income tax preparation, daily telephone reassurance, business mentors, volunteer drivers, etc.	Core
	Health education programs	Community partnerships with Northwestern Lake Forest Hospital Balance Classes, health lectures and screening, Medical Equipment Lending Closet	Core
Dickinson Hall/Counseling, Independent Living Support	Senior Advocate	Counseling and emotional support, independent living services, Medicare and insurance assistance, financial aid, 2000+ client contacts annually	Core
Dickinson Hall/Social Events	Lunches, lectures, arts, crafts, games, sports, day trips	Fee-based and free programs that provide a social network and create a sense of community.	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 plans to issue additional debt in May 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
FY18	70,935	20,051	144,564	531,930	0	278,245	626,474	435,763	468,425	2,212,390	96,968	4,885,743
FY19	74,525	20,298	146,279	520,855	0	278,745	633,599	533,763	464,050	2,202,903	92,968	4,967,983
FY20	72,933	20,556	148,070	529,780	0	278,195	614,599	679,763	589,675	2,213,503	113,018	5,260,089
FY21	76,275	20,826	149,943	533,205	0	282,495	794,924	752,763	582,050	2,228,678	110,518	5,531,675
FY22	79,350	21,108	151,903	536,255	0	281,495	786,193	747,013	609,425	2,085,728	105,518	5,403,986
FY23	77,213	21,404	153,956	538,930	0	283,808	776,480	738,963	615,925	2,101,740	98,580	5,406,998
FY24			156,108	538,690	0	285,745	766,293	735,763	622,050	1,291,620	95,790	4,492,058
FY25					0	286,745	754,543	732,263	627,800			2,401,350
FY26					0	287,345	747,293	733,463	638,175			2,406,275
FY27					0	287,545	739,063	721,838	633,050			2,381,495
FY28					0	287,345	729,600	720,038	647,800			2,384,783
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												
	451,230	124,243	1,050,822	3,729,645	0	3,409,188	12,384,908	13,397,463	13,515,900	14,336,560	713,358	63,113,314

CITY OF LAKE FOREST, ILLINOIS

Demographic and Economic Information Last Ten Fiscal Years

Fiscal Year	Population		Equalized Assessed Valuation (EAV)	Per Capita EAV	Personal Income	Per Capita Personal Income	Unemployment Rate
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	7.5%
2012 *	19,375	(A)	2,565,080,023	132,391	1,493,657,500	77,092	6.8%
2013 *	19,375	(A)	2,378,047,139	122,738	1,493,657,500	77,092	6.7%
2014 *	19,375	(A)	2,253,547,404	116,312	1,493,657,500	77,092	6.7%
2015 *	19,375	(A)	2,250,468,636	116,153	1,493,657,500	77,092	5.4%
2016 *	19,375	(A)	2,307,936,059	119,119	1,493,657,500	77,092	4.7%

(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	2016			2007		
	Employees	Rank	% of Total City Population	Employees	Rank	% of Total City Population
Northwest Lake Forest Hospital	1,600	1	8.26%	1,587	1	7.91%
Hospira Inc.	1,350	2	6.97%	1,500	2	7.48%
Trustmark Insurance Company	800	3	4.13%	836	3	4.17%
TAP Pharmaceutical Products			0.00%	804	4	4.01%
Solo Cup Co.	600	4	3.10%			
Lake Forest College excludes student employees	500	5	2.58%	514	5	2.56%
Lake Forest H.S. District 115 teacher, support staff	350	6	1.81%	351	7	1.75%
Pactiv Corporation	300	7	1.55%	440	6	2.19%
City of Lake Forest	275	8	1.42%	252	8	1.26%
Brunswick Corporation	200	9	1.03%	250	9	1.25%
Packaging Corporation of America	200	10	1.03%			
Lake Forest Elem. S.D. No. 67				210	10	1.05%

Data Source

City staff contacted companies via mail.

CITY OF LAKE FOREST, ILLINOIS

Operating Indicators

Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
City Clerk										
Real Estate Transfer Tax (1)										
Number of Transactions	249	283	183	261	293	297	382	440	394	355
Rebates Issued	24	35	23	30	37	37	40	67	40	44
Birth Certificates Issued	2,930	2,790	2,690	2,751	1,940	2,821	2,675	2,250	2,556	2,575
Passports Issued (2)	314	132	89	108	48	29	0	0	0	0
Community Development										
Building permits issued	3,501	3,491	3,142	2,610	3072	3451	3197	3418	3667	3855
Residential construction	22	33	23	4	7	11	7	13	20	27
Commercial construction	3	1	3	1	0	1	2	1	1	1
Building inspections conducted	10,880	11,343	9,284	8,060	8392	8645	8925	8651	9657	11009
Public Safety										
Fire protection										
I.S.O. rating	4	4	4	4	4	4	4	4	4	4
Number of calls answered										
EMS	1,477	1,624	1,558	1,041	1,211	1,607	1,726	1,574	1,785	1,712
Fire	1,647	1,576	1,759	1,233	1,177	1,734	1,403	1,497	1,503	1,367
Police (calendar year)										
Non traffic arrests	526	450	449	424	385	335	237	191	89	166
Parking violations	11,898	9,530	9,626	8,472	8,757	7,114	7,013	5,979	5,250	3,907
Traffic violations	4,512	3,287	5,320	3,190	2,997	2,028	2,220	1,877	1,741	1,985
Public Works										
Streets										
Street resurfacing (miles) (calender year)	1.90	10.36	3.08	5.76	6.57	7.09	5.92	5.00	5.50	2.40
Potholes repaired (4)	1,575	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of snow events										
Salting	10	20	8	14	15	14	23	27	21	24
Plowing	16	36	25	15	20	12	12	21	20	10
Inches of snow	33	83	72	56	60	21	36	48	50	24
Sanitation										
Refuse collection customers	6,316	6,356	6,361	6,361	6,471	6,471	6,472	6,462	6,654	6,295

CITY OF LAKE FOREST, ILLINOIS

Operating Indicators

Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Parks and Recreation (3)										
Fitness										
Number of programs	478	370	348	349	334	322	264	336	181	346
Units of participation	2,228	1,796	1,648	1,355	1,393	1,196	1,060	1,587	1,216	1,271
Athletics										
Number of programs	210	220	213	278	157	309	283	270	341	168
Units of Participation	3,189	3,232	3,253	3,148	2,416	2,932	2,704	2,524	2,282	1,348
Lakefront, Early Childhood Education and Lifetime Activities										
Number of programs	337	343	307	306	420	395	319	294	126	130
Units of participation	1,874	1,873	1,541	1,402	1,344	1,424	1,576	1,380	752	1,393
Cultural Arts/Special Events										
Number of programs	417	326	338	292	320	270	306	286	87	147
Units of participation	3,618	2,454	2,536	2,274	2,262	2,008	1,972	1,999	1,329	1,579
Wildlife Discovery Center, Ridge Teams Course and Adventure										
Number of programs	224	221	176	10	124	104	37	47	20	20
Units of participation	1,274	1,157	969	772	627	582	301	360	2263	2802
Developed parks and recreation areas	10	10	10	10	10	10	10	10	10	11
Developed park acreage	395.5	395.5	395.5	395.5	415	404	404	404	404	405
Sites with playgrounds	8	8	8	8	8	8	9	9	9	9
Sites with baseball diamonds	7	7	7	7	7	8	8	8	8	8
Sites with soccer fields	7	7	7	7	7	7	7	7	7	7
Sites with basketball standards	4	4	4	4	5	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 Play	36,500	39,900	35,494	35,079	32,664	31,949	30,321	29,435	27,956	29,445
Daily fee	17,000	18,000	15,500	15,839	15,102	14,466	13,646	17,449	17,646	20,478
Seasonal	19,500	21,900	19,994	19,240	17,564	17,483	16,675	11,986	10,310	8,967
Water										
New Connections (tap-ons)	52	34	39	16	19	22	20	28	33	66
Meters in operation	6,695	6,681	6,771	6,774	6,761	6,755	6,754	6,751	6,764	6,810
Meters connected to sewerage system	6,482	6,520	6,550	6,570	6,570	6,583	6,584	6,587	6,577	6,645

CITY OF LAKE FOREST, ILLINOIS

Operating Indicators

Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Average daily consumption (MGD)	3.931	4.182	3.737	3.611	3.669	3.759	4.202	3,652	3,250	3,162
Peak daily consumption (MGD)	10.773	9.477	9.883	9.389	8.982	11.805	10.298	8.611	7.345	8268.000
Rated daily pumping capacity (MGD)	14	14	14	14	14	14	14	14	14	14
Total gallons pumped during fiscal year (in millions)	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	1,157.2
Municipal paid parking facilities										
Long- term parking spaces										
Miscellaneous lots	813	813	813	813	813	813	813	813	813	813
Union Pacific (CBD district)	98	98	98	98	98	98	98	98	98	98
Metra (Telegraph Road)	502	502	502	502	502	502	502	502	502	502
Short-term parking spaces	341	341	341	341	341	341	341	341	341	341
Component Unit										
Library services										
Books and non print materials	137,343	140,171	143,518	142,654	145,496	145,539	147,330	148,318	146,214	146,153
Registered borrowers	14,002	14,233	14,490	15,145	15,645	16,200	15,160	15,403	15,440	15,460
Fiscal yearbooks, items or materials circulation	407,399	415,547	406,998	488,056	465,927	485,450	457,632	450,876	410,852	383,561

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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