

THE CITY OF
LAKE FOREST

CHARTERED 1861

ANNUAL BUDGET FISCAL YEAR 2016

(MAY 1, 2015 TO APRIL 30, 2016)

THE CITY OF LAKE FOREST
ANNUAL BUDGET
FISCAL YEAR 2016
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THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL MAY 1, 2015

Introduction

On behalf of the entire Lake Forest City staff, I am pleased to present you with the proposed FY16 (May 1, 2015 – April 30, 2016) Annual Operating and Capital Budget totaling \$84,171,325. The proposed FY16 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 will increase a modest .40% compared to the FY15 estimated actual.** The following provides an overview of the City's proposed budget and financial outlook.

Financial Outlook

"This budget is honest with the people of Illinois, and it presents an honest path forward."

2016 Illinois Budget Message

Governor Bruce Rauner, February 18, 2015

Ben Franklin is quoted as saying, "Honesty is the best policy". Well, as the dust settles surrounding newly elected Governor Rauner's State of the Budget address, I am not sure everyone in Illinois is ready to accept that this is the best policy. The simple truth is that many anticipated this day of reckoning coming. It was just a matter of how painful the message was going to be and who ultimately would suffer the most pain. The Chicago Tribune referred to this as a "rendezvous with reality".

The Governor's message was sobering and not unexpectedly immediately subject to considerable criticism and denunciation. The unfortunate reality is that decision-makers in Springfield have long been consciously misleading the public

and hiding the truth about the State's dire financial condition. A report from The Fiscal Futures Project, out of the University of Illinois refers to this as the consequences of "Pay-Later Budgeting" in Illinois.

"Over the years, Illinois has repeatedly avoided making the difficult decisions necessary for the state to live within its means, preferring temporary solutions and gimmicks over substantive, permanent, and prudent changes in taxes and spending. Continuously spending more money than comes in as revenue and pushing the bills father and farther into the future is a very risky behavior."

The City of Lake Forest, like all units of local government in Illinois, will most assuredly be impacted by whatever budget is finally enacted by the State effective July 1. To what extent we will be harmed is anybody's guess. Yet the City anticipated this eventuality and has already been addressing the matter from both a revenue and expenditure perspective. Despite the tremendous economic volatility since 2008, we have consistently adhered to a rigorous vigilance in following our fiscal standards, implementing operational efficiencies whenever possible and focusing on delivering quality service to residents. This has directly contributed to our strong financial position (Aaa bond rating) while upholding community values and our four cornerstones of Family, Education, Tradition and Philanthropy.

The State of Illinois exhibits a very different economic picture. They have effectively been deficit budgeting since the early 2000's. Its bond rating is the lowest of any state in the country ("A-"). It must address a shortfall in the current FY15 budget of \$1.6 billion and a forecasted FY16 Budget deficit (prior to the Budget message) of between \$6 and \$9 billion. Public pension pressures remain unresolved and the "temporary" income tax increase that expired at the end of 2014 is contributing to the projected revenue shortfall. If that news was not bad enough, as of December, 2014 the State has outstanding obligations to vendors and businesses of \$6.5 billion.

Fortunately, The City of Lake Forest has historically been financially conservative and abided by sound financial practices and self-imposed fiscal rules. The City has likewise consistently engaged in long-term financial forecasting and contingency planning ("What if State revenues dry up?"). In mid-2000, the City Council and City acknowledged that economic realities and demographic shifts within the community would alter the provision of City services. The real challenge as articulated in the Strategic Plan ("*Properly align services to available resources and make adjustments to meet residents' expectations*") is to identify opportunities to control our costs while striving to not diminish the residents' quality of life. Every effort was made to get out ahead of the inevitable changes and recalibrate ourselves proactively rather than reactively. We comprehensively examined our core business

lines and matched available resources to identified priorities, traditions and values of the community.

As set forth in his budget message, Governor Rauner proposes to reduce the share of the state income tax to local governments by 50%. For Lake Forest this means almost \$960,000 in lost revenue for the FY16 budget. The City currently receives approximately \$2.4 million annually in income tax and motor fuel tax revenues. And while the proposed reduction represents only 2.9% of the City's total General Fund revenue in FY16, it will prompt an increase in taxes or other revenue sources, or reductions to existing services to address the loss. Other potential State actions can be equally devastating to the Lake Forest community. Previously discussed revenue enhancements and increased taxes ("Millionaire Tax", "Progressive State Tax", tax on retirement income, etc.) could prompt other unintended consequences that will impact the quality and character of our community for years to come.

FY15 BUDGET IN REVIEW

FY15 has been an active and challenging year. We methodically and consistently went about our business of improving operational efficiencies, enhancing transparency and community connections and closely monitoring State financial policy decisions. We also continued to aggressively pursue outside funding for capital projects (bike path improvements and ravine restoration). General Fund revenues are projected to exceed budget estimates by \$.16 million and estimated expenses to be \$.22 million over budget due primarily to an unanticipated one-time expense of \$.95 million (use of Paid Parking Reserve Fund). Through hard work and good fortune a number of events and accomplishments were realized in FY15.

- ✓ Collaborated with three neighboring communities in implementing operational service enhancements and cost-savings through consolidated central dispatching.
- ✓ Selected a developer to partner with the City in redeveloping the 10 acre Laurel Avenue site and established a Tax Increment Financing District to assist in land assemblage and environmental clean-up. *
- ✓ Completed plan reviews and approvals to assist Northwestern Lake Forest Hospital to break ground on its multi-million dollar expansion project. *
- ✓ Saw significant growth and collaboration with Lake Forest College and Lake Forest High School in the Business Accelerator Program. *
- ✓ Implemented Year 2 of the Emerald Ash Borer tree removal and replacement program. *
- ✓ Completed the Forest Park Improvement Project.

FY16 PRIORITIES AND INITIATIVES

There is every reason to believe that FY16 will be equally busy and financially challenging as was FY15. Some programs and studies initiated in FY15 and noted above (*) will be carried into the new fiscal year. In addition, the City will continue to address the following:

- ✓ Monitor activities at the State and Federal level which could impact the City's financial status, including unfunded mandates and decreased funding.
- ✓ Continue economic development efforts inclusive of attracting developers interested in vacant or existing commercial properties.
- ✓ Aggressive reinvestment in the aging public infrastructure as set forth in the City's Capital Improvement Program (CIP).
- ✓ Further implementation of the City's Strategic Plan and attendant policies and priorities.

FY16 CAPITAL INITIATIVES

- 1) East Side Train Station Renovation – With financial assistance from Metra and the Federal Government (ITEP Grant), in FY13, the City replaced the shake-shingle roof with slate and removed the drive-up canopy. In FY15 and FY16, with the receipt of additional grant funding, painting, repairing exterior woodwork, tuck-pointing, bathroom upgrades, sprinkling and other interior life-safety and restoration activities will be completed. Additional work is planned in FY16 for the east side of the station with the enhanced bike storage facilities, new bike path and landscaping.
- 2) Laurel & Western Avenue Redevelopment – During the first quarter of FY16, the City hopes to complete the plan reviews and design approvals as well as all required environmental remediation on the site to effectuate the sale of the property to Focus Development. Construction on the new residential development should commence in the fall of 2015.
- 3) Emerald Ash Borer – (\$290,000) has been budgeted to implement an accelerated Year 3 of the City's Comprehensive EAB Program. The City elected to compress the eradication program into three years to save money and eliminate potentially dangerous situations. The City's program primarily covers ash trees on public properties but provides informational materials to private property owners.

- 4) Telegraph Rd. Station Pedestrian Underpass - The City received \$2 million for design and construction of a pedestrian underpass near the Telegraph Rd. Train Station. Phase I conceptual engineering has been approved by IDOT and Metra, and Phase II engineering will be completed by the end of FY15. Efforts continue to raise the additional funds necessary to complete the project and secure commitments to establish an Amtrak stop at this station.
- 5) BMW Championship Golf Tournament – Conway Farms Golf Club will once again host the BMW Golf Tournament in September, 2015. In 2013, the tournament was voted the Best on Tour by the tour players.

PLANNING AND PREPARATION

As directed by the City Council, staff has thoroughly examined various aspects of our operations to determine if there are more efficient or more cost-effective methods for providing service to residents. Planning and preparation is a vital component of our long-term fiscal strategy – a foreign exercise at the State level. This organization has never subscribed to “business as usual” or “that is the way we have always done it”. This type of thinking can handcuff creativity or blind us from potentially restructuring operations, forming partnerships, or developing other strategies that control costs and maintain desired service levels. Tradition dictates that we achieve consistent progress through thoughtful planning and community engagement.

During FY15 we undertook the following actions:

- 1) Cable TV Shared Services Studies – The City participated with the Cities of Highland Park, Highwood and the Village of Lake Bluff in a comprehensive study of Cable TV Services. The study examined alternatives for staffing and televising public meetings to the four communities on a more regional, cost-effective basis. The results of the study will be completed in March, 2015 and presented to the respective governing boards for consideration.
- 2) Central Dispatching – The City participated with the City of Highland Park and Village of Lake Bluff to consolidate our respective centralized dispatching operation for police and fire calls with the Village of Glenview. The transition took place in September, 2014 without any noticeable interruption of service to the residents but increased capabilities to the officers and firefighters.

- 3) Park & Recreation Task Force – The City and Lake Bluff Park District created a Task Force to explore opportunities to share park and recreation facilities and programs. The Task Force identified a number of opportunities where the two entities could collaborate and share programs and facilities which are in the process of being implemented.
- 4) Inspectional Services – The City, County of Lake and a number of other local communities have been meeting to discuss opportunities for sharing building and development inspectional services. One outcome of this effort resulted in the County assisting with inspectional services relating to the hospital expansion project.
- 5) Water Plant Performance and Membrane Improvement Study – the Public Works Committee has been investigating alternatives to retrofit the membrane filtration system at the Water Plant. An audit of the Plant's performance and recommendations for membrane system modifications are incorporated into the FY16 CIP.
- 6) Storm Water Management System – During FY15 the City engaged consulting engineers to update a Comprehensive Storm Water System Study to identify system deficiencies and necessary improvements to be incorporated into the City's CIP.

During FY16, City staff, in consultation with the City Council, will continue the process of examining city services seeking opportunities for greater efficiencies or service enhancements, especially in light of the State budget proposal.

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 situation. Unlike the State of Illinois, which exhibits a tendency to operate under short-term political decision-making, the City has shown a propensity to routinely and consciously make the necessary budgetary decisions with an eye towards implementing long-term comprehensive financial solutions.

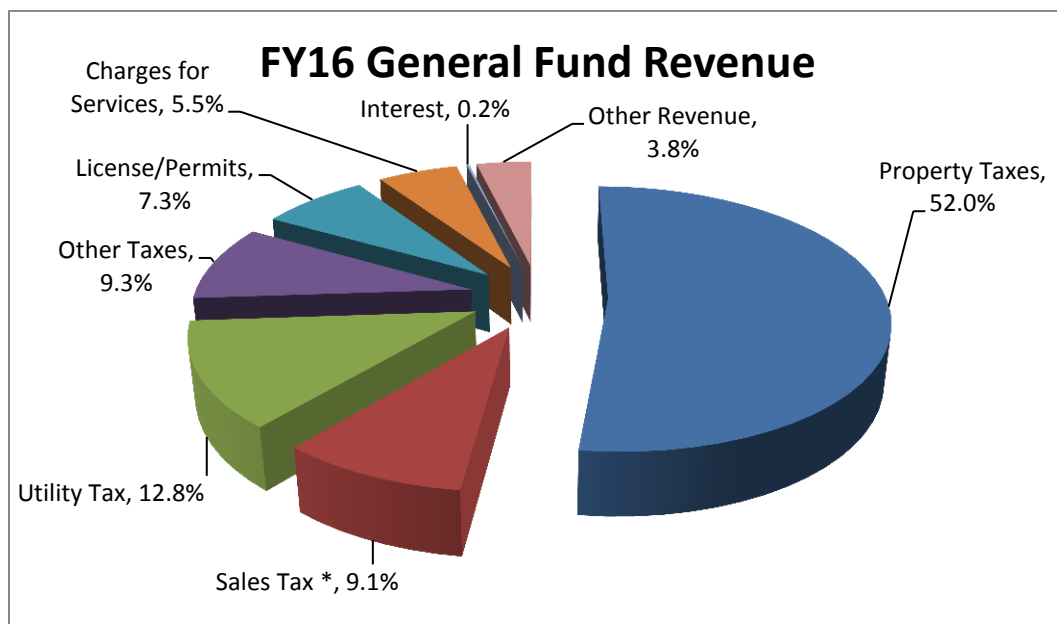
With potential collateral damage resulting from the State's budgetary failures, the Lake Forest City Council must continue to objectively and equitably differentiate between community/individual "wants" and "needs", and rationally allocate available resources to achieve the greatest common good. We will continue to

promote new thinking, new relationships and structures, and more realistic expectations in our delivery of services.

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

General Fund Revenues

The General Fund accounts for the vast majority of City services (Police, Fire, Public Works, etc.), and the total FY16 projected revenue is \$33,548,604. The General Fund reserves are forecasted to equal \$19,374,296 or 57.7% of revenues as of April 30, 2016. This amounts to \$9.5 million greater than the established 25% reserve amount set forth in the City's Fiscal Policy. General fund revenues are projected to increase 1.6% over FY15 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 **1.88% increase** in the tax levy for all City functions (including Recreation, Library and Debt Service). The increase includes the permitted 1.50% 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 1.48% or \$49 on an \$800,000 home in Lake Forest.**
- In December, 2014 the City Council adopted changes to various fees and charges resulting in an increase (\$750) in General Fund revenues, (\$42,541) in Parks & Recreation Fund revenues, and (\$3,934) in Golf Fund revenues.
- Estimated revenue from the Real Estate Transfer Tax is \$1,357,952 in FY15 and \$1,425,850 in FY16. All proceeds from the tax go into the Capital Improvement Fund.
- The City was awarded a second ITEP grant (\$1.2 million) to complete Phase II of the renovation of the East Side Train Station and a \$764,000 grant to install a bike path along McKinley Road from Illinois to Woodland Roads.

General Fund Expenses

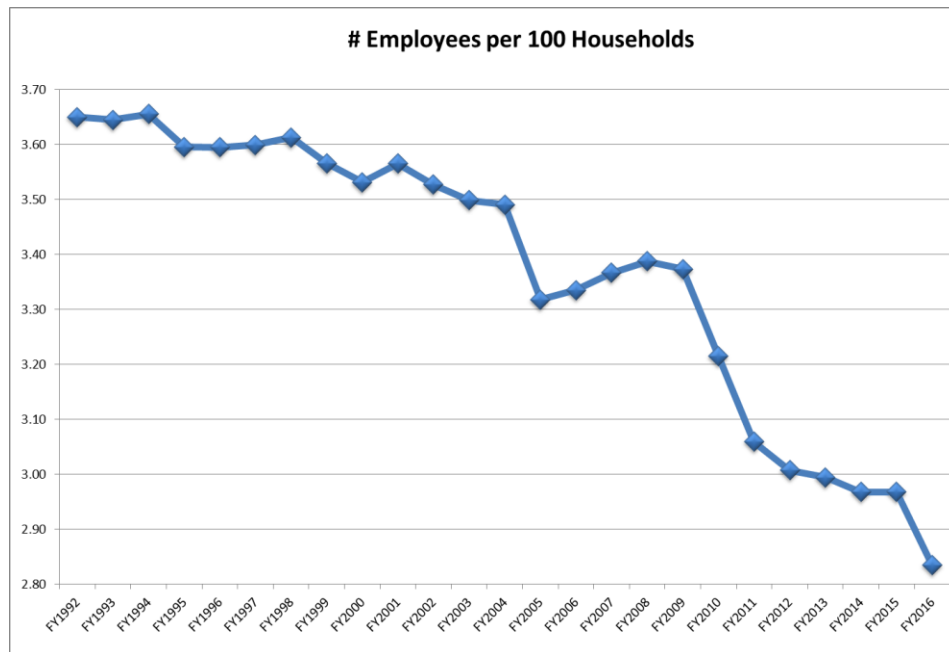
The FY16 General Fund Budget, which includes personnel, materials, and a capital improvement transfer, is \$32,484,075 or .84% more than the FY15 estimated actual expenses. The General Fund FY16 budget is as follows:

General Fund	FY2015 Est. Actual	FY2016	\$ Change	% Change
Operating	\$30,340,392	\$31,864,075	\$1,523,683	5.02%
Capital Improvement Transfer	750,000	475,000	(275,000)	(36.67)%
Use of Paid Parking Reserve	957,420	0	(957,420)	(100.00)%
Operating Capital	165,915	145,000	(20,915)	(12.61)%
Total	\$32,213,727	\$32,484,075	\$270,348	.84%

General Fund expenditure highlights include:

- Total **personnel costs**, including pensions and insurance requirements, are budgeted to **increase 2.7%** over the FY15 budget and 6.2% over the FY15 estimated actuals due to increases in medical insurance and vacancy savings in FY15. 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 FY16, total personnel numbers continue to decline as set forth below. The reduction for FY16 is attributable to the City contracting for consolidated dispatch and golf course operations during FY15.**



Capital Improvements

The General Fund **capital equipment** budget for FY16 is \$500,000 (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 Fire Admin. Vehicle | \$ 31,000 |
| ○ Replace (2) two marked Police Cars | \$ 62,000 |
| ○ Replace unmarked Police Car | \$ 31,000 |
| ○ Replace (2) Parking Scooters | \$ 26,000 |
| ○ Replace (4) four Refuse Scooters | \$ 80,000 |
| ○ Replace Recycling Truck | \$270,000 |

The total FY2016 **Capital Improvement Fund budget** (excluding grant-funded projects) is \$ 3,780,000. These projects are financed through Real Estate Transfer Tax revenue, Sanitation Fees, excess operating revenues and receipts from the sale of City-owned property. Some notable projects in addition to the above Capital Equipment include:

○ Annual Street Overlay & Repairs	\$1,100,000
○ Emerald Ash Borer Program	\$ 290,000
○ Concrete Street/Sidewalk Repairs	\$ 75,000
○ Capital Equipment	\$ 500,000
○ Recreation Center Roof Repair *	\$ 640,000
○ Salt Bay Improvements *	\$ 40,000
○ IT Hardware and Software	\$ 162,100
○ CBD Commuter Lot Resurfacing *	\$ 150,000
○ Phone/Voicemail System	\$ 225,000

** A portion of these projects costs are expended in FY2015, so only the amount to complete the project in FY2016 is identified.*

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 FY16 budgets for the City's Enterprise and Special Revenue Funds, including capital improvements and equipment, are as follows:

	FY2015 Est. Actual	FY2016	\$ Change	% Change
Water/Sewer	\$ 8,433,727	\$8,262,458	\$(171,269)	(2.03)%
Golf	1,651,623	1,818,190	166,567	10.09%
Cemetery	1,049,095	826,466	(222,629)	(21.22)%
Parks/Recreation	8,741,104	8,656,301	(84,803)	(.97)%
Senior	585,022	603,231	18,209	3.11%
Total	\$20,460,571	\$20,166,644	\$(293,927)	(1.44)%

Other Fund budget highlights include:

The total FY16 **Water and Sewer Fund capital budget** is \$1,590,000. This includes Oak Knoll/Lawrence Water Main Improvement Project (\$750,000); Annual sanitary sewer lining program (\$175,000); and Engineering for water plant retrofit final design (\$545,000). The proposed improvements are set forth in the City's 5-year

Capital Improvement Plan (CIP) that has been reviewed by the Finance Committee and Public Works Committee over the past few months.

In February 2014, the City Council adopted revisions to the water rate structure effective May 1, 2014. The primary goals of the revisions to the fee structure are to: 1) incentivize consumers to reduce consumption during peak demand periods, 2) raise additional revenue to meet increased capital needs of the water system identified in the 5-year CIP, and 3) establish the appropriate proportion of the utility's costs that should be covered by the fixed vs. variable component of the water rate. In FY2016, study will continue in regards to funding planned improvements to the Water Treatment Plant, as well as the optimum balance between fixed and variable revenue components to be achieved over time.

The **Parks and Recreation Fund, and Golf Fund** are areas that we need to continue keep a close eye on in FY16. Recent subsidization of the Golf Fund from the Parks and Recreation Fund has put pressure on maintaining an appropriate fund balance.

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.", written in a cursive style.

Robert R. Kiely, Jr.
City Manager



City Council Fiscal Policy

FISCAL YEAR 2016

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.
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, and other post-employment benefit (OPEB) costs. Continue efforts to seek action by the Illinois General Assembly for pension reform to ensure fiscal sustainability.
4. Be a leader among Illinois municipalities in maintaining fiscally prudent compensation policies and identifying alternative methods for attracting and retaining quality employees.

Operating Costs

1. Fully budget anticipated expense for an average operating year.
2. Maintain a contingency budget for unanticipated expenses.
3. Review all contract services and other charges for cost effectiveness and to determine if there are alternative methods to perform these services at less cost.
4. Review the potential for outsourcing/contracting services for each City operating department.
5. Follow funding priorities that emphasize efficiencies and economy with established criteria including the number of residents benefiting from specific services or programs.
6. A 2014 cost allocation study has been completed to demonstrate the allocation of administrative costs budgeted in the General Fund and their benefit to budget

programs across the organization. The City utilizes the cost allocation study results to assess administrative charges to other City funds to recover administrative costs provided by General Fund administrative departments. Where feasible, the cost allocation study is also used to factor in the administrative cost burden to departments in agreements to provide services to outside entities.

Program Expansions

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

New Programs

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

Capital Budget

1. Make all capital improvements in accordance with an adopted Capital Improvements Program.
2. Conduct a detailed analysis of the capital improvement proposals for the current year, review projects identified for future years, and establish a five year capital improvement plan. Review the funding methods for all projects proposed to reflect financial implications and to determine whether the project is essential at this time.
3. Conduct a detailed review of all capital equipment requests to determine current needs, cost effectiveness, and ramifications if deferred or eliminated.
4. Coordinate development of the capital budget with development of the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts. Following completion of any project, conduct a post project review.
5. Identify the "full-life" estimated cost and potential funding source for each capital project proposal before it is submitted to the Council for approval.

6. Maintain level and complete budgeting for building and capital equipment to avoid erratic changes from year to year for on-going maintenance and replacement of City facilities and equipment.
7. Abide by the following financing parameters for the establishment of a special service area:
 - Amortization period: not to exceed 10 years;
 - 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 finance a maximum residents' share of \$500,000 annually. For projects greater than \$500,000, a bond sale shall 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.
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.
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.

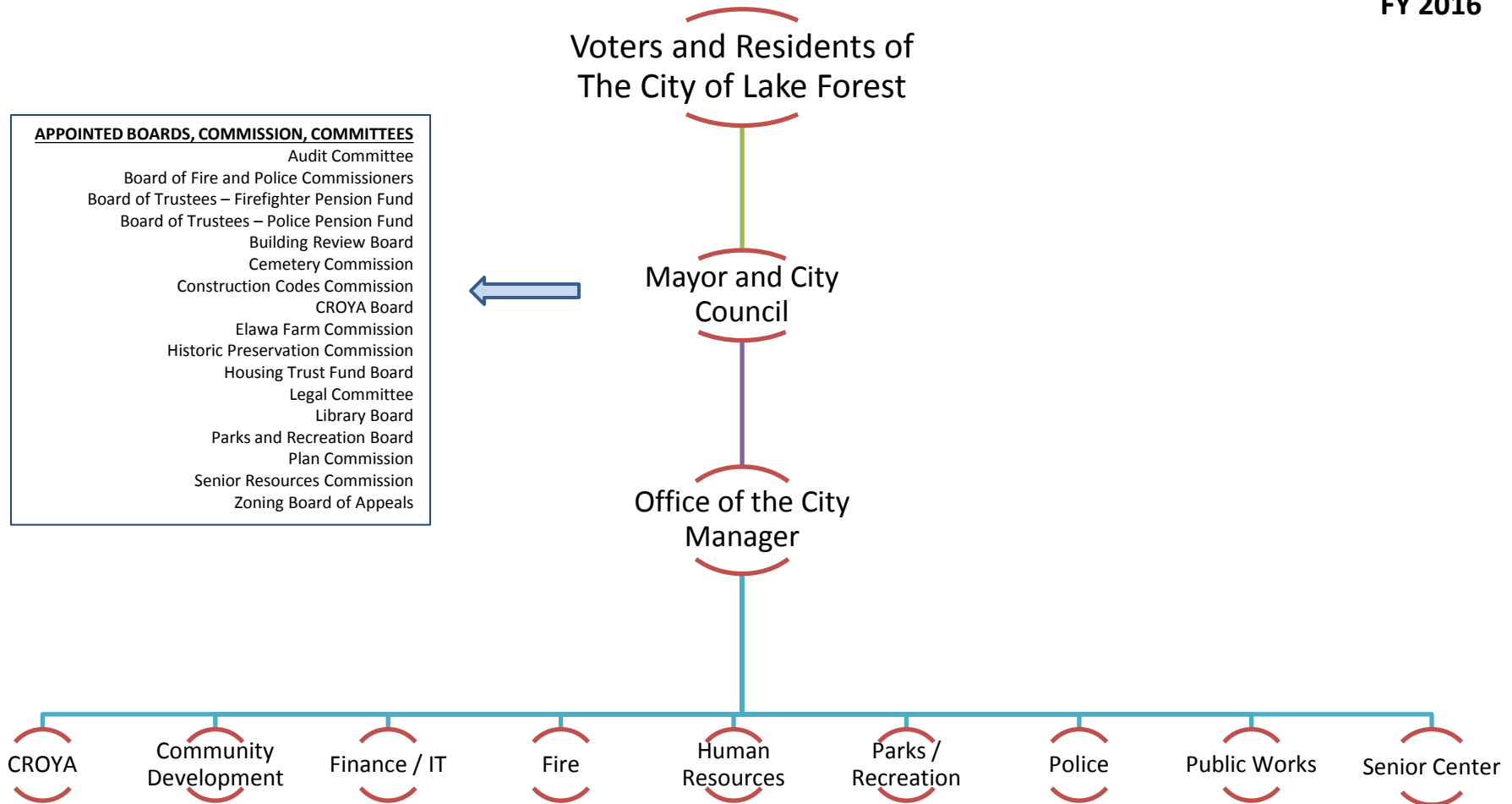
VII. Accounting, Auditing, And Financial Reporting Policies

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.
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.

City Council Fiscal Policy

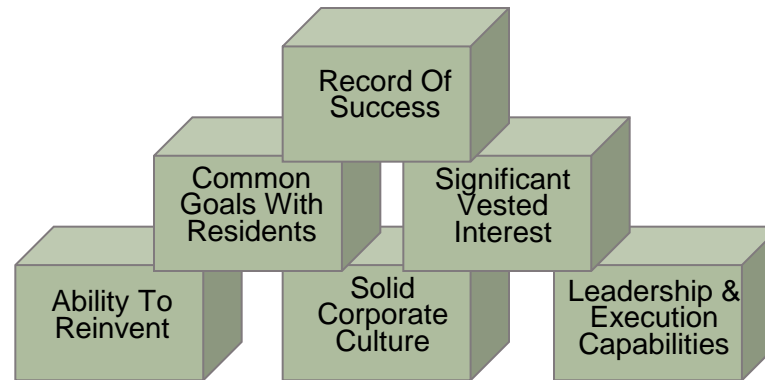
8. The City will follow the below fund balance classification policies and procedures.
 - A. Committed Fund Balance shall be established, modified or rescinded through a City Council resolution.
 - B. Assigned Fund Balance will generally follow the approved budget and may be assigned to a specific purpose 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: April 2015

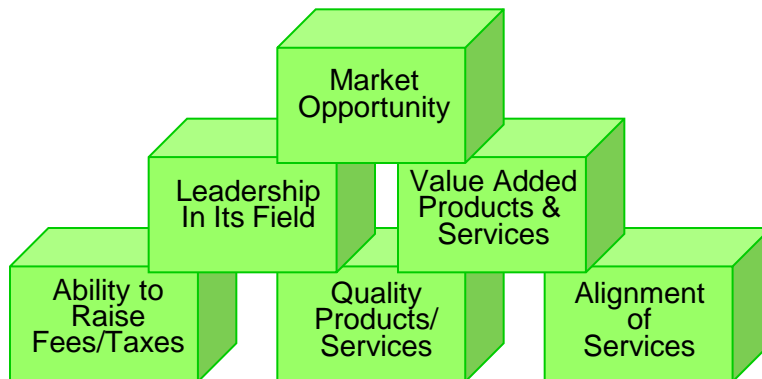


The Durable City

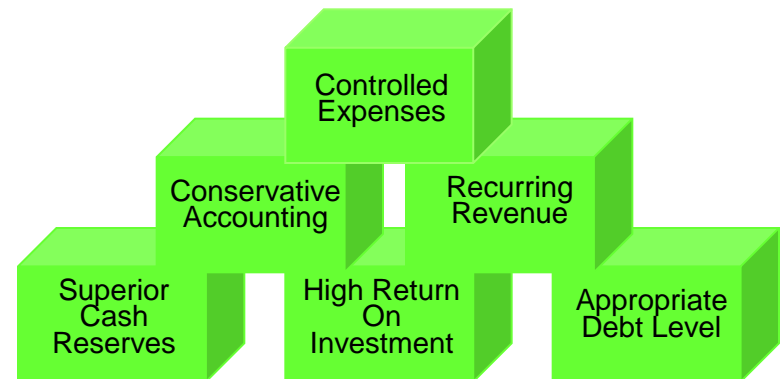
Strong Management



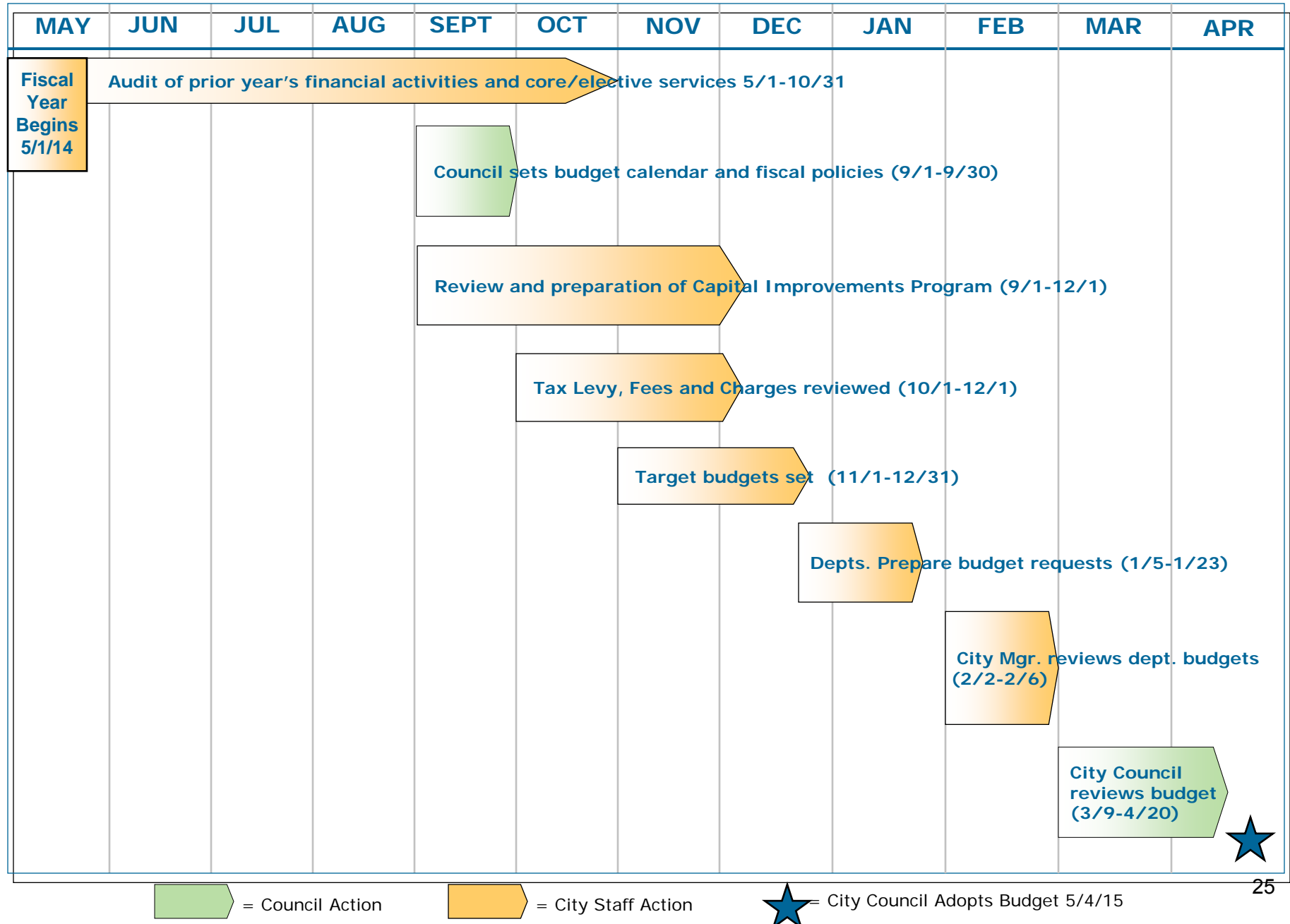
Sustainable Business Model



Solid Financials



Comprehensive Financial Program -- FY2016 Budget Timeline



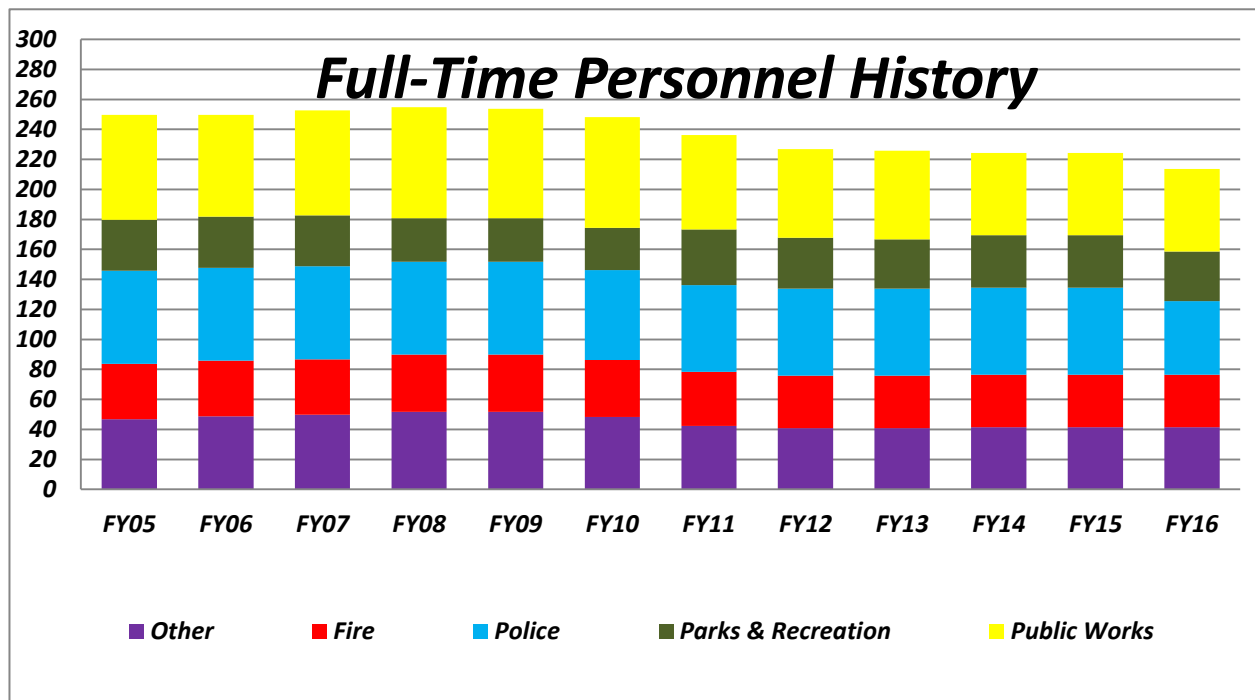
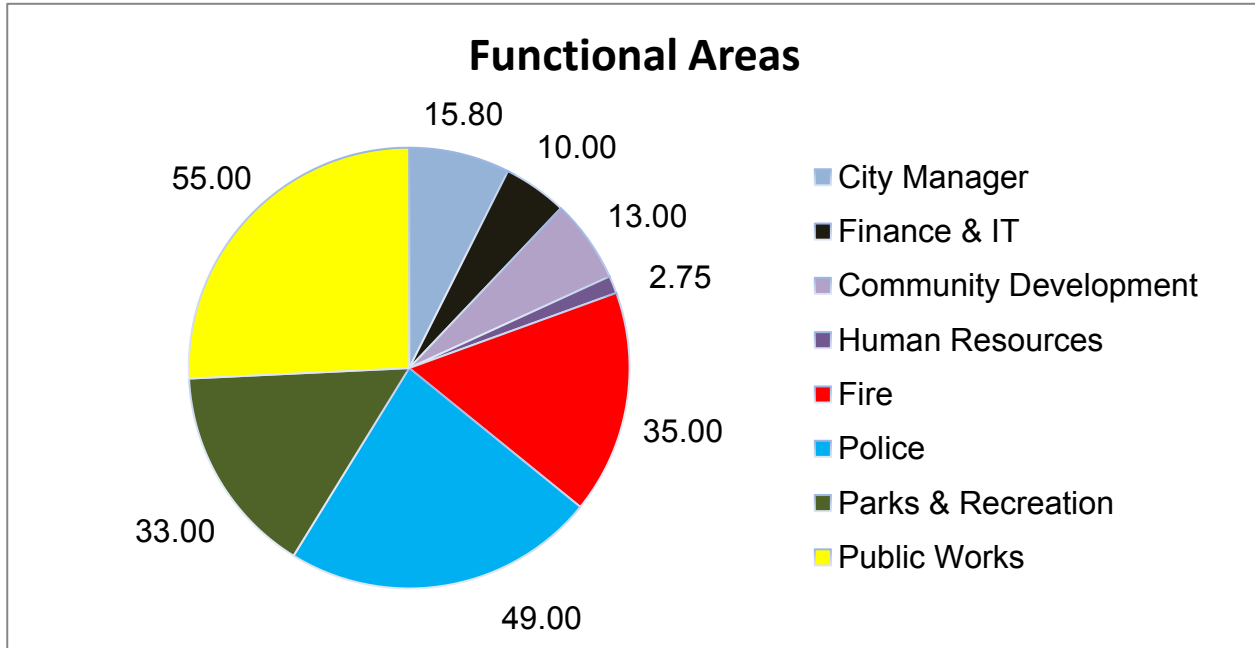
**THE CITY OF LAKE FOREST
FUND BALANCE ANALYSIS**

	Audited Spendable Fund Balance 4/30/2014	Estimated		Projected Spendable Fund Balance 5/1/2015	Budgeted		Projected Spendable Fund Balance 4/30/2016
		Revenues FY2015	Expenditures FY2015		Revenues FY2016	Expenditures FY2016	
101 General Fund	\$ 17,515,664	33,007,830	32,210,780	18,312,714	33,548,604	32,484,075	\$ 19,377,243
120 Flex	99,303			99,303			99,303
122 LF Hospital Project	-	1,000,000	60,000	940,000	1,004,500	180,386	1,764,114
124 MS Site Project	-	0	0	0	2,374,042	220,000	2,154,042
Special Revenue Funds							
201 Park & Public Land	265,830	289,000	236,292	318,538	145,441	225,000	238,979
202 MFT	1,342,320	797,773	1,875,366	264,727	639,066	200,000	703,793
205 Emergency Telephone	374,117	260,200	481,589	152,728	281,449	189,835	244,342
210 Senior Resources	86,419	599,089	585,022	100,486	619,768	603,231	117,023
220 Parks and Recreation (incl Rec Dev)	2,176,436	8,231,639	8,833,673	1,574,402	8,630,096	8,656,301	1,548,197
223 Parks Equip Reserve	210,438	150,550	150,000	210,988	150,600	150,000	211,588
224 Special Recreation	367,501	406,440	487,152	286,789	413,015	411,724	288,080
230 Cemetery	4,445,735	800,000	1,049,095	4,196,640	641,634	826,466	4,011,808
245 Foreign Fire Insurance	213,153	109,300	200,000	122,453	100,300	200,000	22,753
246 Drug Asset Forfeiture	30,321	100	0	30,421	100	28,000	2,521
247 Alcohol Asset Forfeiture	70,220	25,781	0	96,001	22,780	85,000	33,781
248 Housing Trust	760,935	50,200	200,000	611,135	50,200	250,000	411,335
Capital Project Funds							
311 Capital Improvement	4,084,957	4,567,436	6,238,440	2,413,953	9,850,812	6,359,462	5,905,303
314 Rt. 60 Bridge	1,032,220	3,920	0	1,036,140	0	1,036,000	140
315 Rt. 60 Intersection	417,064	1,580	0	418,644	0	418,250	394
322 Laurel/Western Redevelopment TIF	-	0	1,850,055	(1,850,055)	5,300,000	3,670,850	(220,905)
Debt Service Funds							
421 2003D Bond - Storm Sewer	571,149	281,453	489,425	363,177	287,958	408,425	242,710
422 SSA 25 - Knollwood Sewer	11,358	70,334	69,703	11,989	74,075	73,575	12,489
423 SSA 26 - Waukegan Sewer	1,744	19,902	19,380	2,266	20,088	19,587	2,767
424 SSA 29 - Saunders Road	1,073	140,513	139,830	1,756	141,843	141,342	2,257
425 2004B - Storm Sewer	932,087	389,205	319,510	1,001,782	399,908	310,250	1,091,440
427 2008 G.O. Bonds - MS Bldg & Rt 60 Park	149,915	836,213	829,706	156,422	825,644	826,144	155,922
428 2009 G.O. Bonds - Western Avenue	15,639	281,990	280,345	17,284	276,845	276,945	17,184
429 2010 G.O. Bonds	9,889	422,870	432,811	(52)	731,811	732,811	(1,052)
432 2013 Refunding 2010A	6,020	591,311	587,985	9,346	335,763	336,513	8,596
Enterprise Funds							
501 Water & Sewer	7,290,820	7,255,629	8,433,727	6,112,722	8,266,327	8,262,458	6,116,591
508 Water and Sewer Capital	2,156,889	2,718,559	3,406,140	1,469,308	1,674,259	1,590,000	1,553,567
510 Deerpath Golf Course	274,211	1,618,570	1,684,943	207,838	1,746,637	1,818,190	136,285
Internal Service Funds							
601 Fleet	136,779	1,928,050	1,934,484	130,345	1,960,018	1,957,105	133,258
605 Liability Insurance	1,038,059	1,329,848	1,305,647	1,062,260	1,329,348	1,200,000	1,191,608
610 Self Insurance	4,849,921	5,019,000	5,295,000	4,573,921	5,120,000	5,630,000	4,063,921
Pension/Trust Funds							
701 Fire Pension	30,695,211	2,862,286	1,854,150	31,703,347	2,007,702	1,964,200	31,746,849
702 Police Pension	26,487,742	3,327,202	2,297,713	27,517,231	2,680,315	2,429,200	27,768,346
709 Trust Care Funds	511,000						
Total All Funds	\$ 108,632,139	79,393,773	83,837,963	103,676,949	91,650,948	84,171,325	\$ 111,156,572

**THE CITY OF LAKE FOREST
EXPENSE COMPARISON**

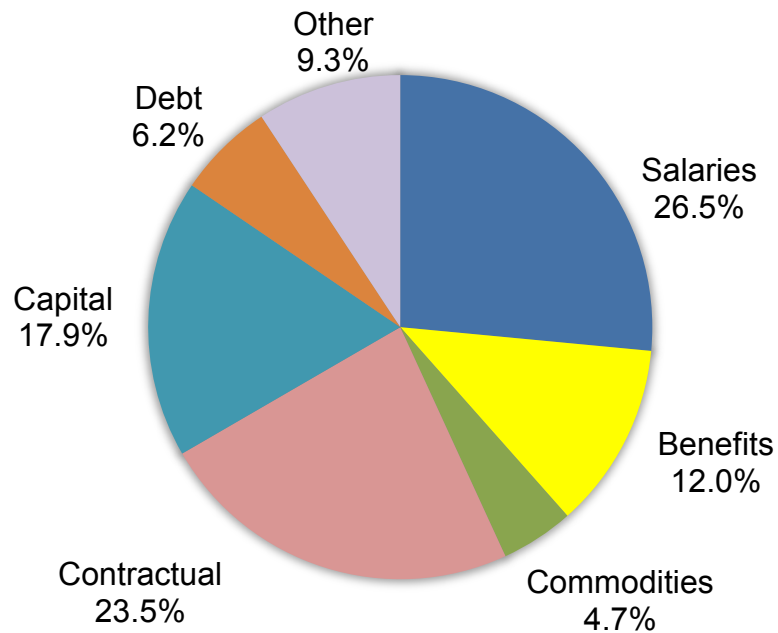
Function	FY2016 BUDGET								FY2015	
	Salaries	Benefits	Commod- ities	Contractual	Capital	Debt Service	Transfers/ Other	TOTAL	Amended Budget	Est. Actual
Office of the City Manager	\$ 1,392,461	542,577	158,655	669,091				2,762,784	\$ 2,700,987	\$ 2,651,439
Finance/Information Technology	908,184	330,589	39,165	372,374				1,650,312	1,650,420	1,533,290
Human Resources	248,613	89,361	1,100	190,500				529,574	508,070	498,644
Subtotal Legislative & Administrative	2,549,258	962,527	198,920	1,231,965	-	-	-	4,942,670	4,859,477	4,683,373
Community Development	1,069,931	451,095	5,750	144,015				1,670,791	1,634,418	1,542,723
Building Maintenance	565,998	258,694	207,586	346,234	145,000			1,523,512	1,508,915	1,473,198
Engineering	470,179	204,801	6,081	111,191				792,252	729,750	747,913
Administration	416,786	171,024	500	65,563				653,873	633,655	643,046
Streets	694,355	296,770	356,446	486,188				1,833,759	1,767,851	1,751,745
Sanitation	854,034	357,327	20,815	1,041,112				2,273,288	2,260,266	2,242,407
Storm Sewers	85,841	40,692	21,668	11,500				159,701	157,237	144,860
Water and Sewer	1,151,114	517,660	723,099	493,053	190,000			3,074,926	3,041,869	2,966,049
Fleet Services	510,759	210,742	995,100	240,504				1,957,105	1,919,936	1,934,484
Subtotal Public Works	4,749,066	2,057,710	2,331,295	2,795,345	335,000	-	-	12,268,416	12,019,479	11,903,702
Fire Department	3,765,907	2,008,882	86,000	305,669				6,166,458	5,997,182	5,938,051
Police Department	4,911,187	2,964,667	126,881	1,080,776	147,267			9,230,778	9,235,127	9,473,402
Subtotal Public Safety	8,677,094	4,973,549	212,881	1,386,445	147,267	-	-	15,397,236	15,232,309	15,411,453
Parks, Recreation and Forestry	4,347,420	1,358,666	599,929	2,156,644	548,366		57,000	9,068,025	9,332,361	9,228,256
Cemetery	251,087	104,937	54,412	146,030	270,000			826,466	1,008,385	1,049,095
Golf Course	539,918	153,312	321,082	604,168	97,000	102,710		1,818,190	1,603,062	1,684,943
Subtotal Parks and Recreation	5,138,425	1,616,915	975,423	2,906,842	915,366	102,710	57,000	11,712,681	11,943,808	11,962,294
Non-Departmental Expenses	106,126		222,100	3,219,323		2,210,080	3,459,962	9,217,591	9,622,372	10,104,351
Other Funds	20,095	291		943,000	13,649,562			14,612,948	16,107,976	14,308,862
Debt Service Funds						2,915,592	210,000	3,125,592	3,520,368	3,168,695
Insurance Funds				6,830,000				6,830,000	6,351,559	6,600,647
Police and Fire Pension Funds				313,400			4,080,000	4,393,400	4,105,787	4,151,863
Total All Functions	\$ 22,309,995	10,062,087	3,946,369	19,770,335	15,047,195	5,228,382	7,806,962	84,171,325	85,397,553	83,837,963

THE CITY OF LAKE FOREST
FY2016
ALL CITY FUNDS



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

FY 16 EXPENDITURES



Budget Data

FY2015 Amended	\$85,397,553
FY2016	\$84,171,325
Change from Prior Year:	-\$1,226,228

Overall, personnel cost increases (notably health insurance and pension) have been offset by reductions in capital outlay and debt service.

<u>ALL CITY FUNDS</u>	<u>FY2015 Amended</u>	<u>FY2016</u>	<u>Change</u>
General	\$31,995,849	\$32,484,075	1.53%
Parks & Recreation	\$12,429,653	\$11,712,681	-5.77%
Capital Improvements	\$14,967,131	\$13,649,562	-8.80%
Debt Service	\$3,520,368	\$3,125,592	-11.21%
Water & Sewer	\$8,570,493	\$8,262,458	-3.59%
Insurance	\$6,351,559	\$6,830,000	7.53%
Pension Funds	\$4,105,787	\$4,393,400	7.01%
Other Misc.	\$3,456,713	\$3,713,557	7.43%
	<u>\$85,397,553</u>	<u>\$84,171,325</u>	-1.44%

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

	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	PROJECTED FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020
Fund Balance 5/1	12,129,328	13,618,981	14,654,428	17,515,664	18,312,714	19,377,243	19,835,513	19,598,504	18,669,447
Revenue	30,569,075	32,140,423	32,963,689	33,007,830	33,548,604	33,971,070	34,576,920	35,221,933	35,981,223
Less: Operating Expenses	28,079,422	27,821,903	28,957,453	30,503,360	32,234,075	33,512,800	34,813,929	36,150,990	37,512,405
Net before CIP	2,489,653	4,318,520	4,006,236	2,504,470	1,314,529	458,270	(237,009)	(929,057)	(1,531,182)
Capital Expenditures	1,000,000	1,400,000	1,145,000	750,000	250,000	-	-	-	-
Use of Paid Parking Reserves				957,420					
ERI Payoff from Reserves		1,883,073							
Fund Balance 4/30	13,618,981	14,654,428	17,515,664	18,312,714	19,377,243	19,835,513	19,598,504	18,669,447	17,138,265
Nonspendable Fund Balance 4/30/14			2,126,990	2,126,990	2,126,990	2,126,990	2,126,990	2,126,990	2,126,990
Assigned FB - Financial System				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*	10,018,397	10,444,265	10,650,081	13,004,480	13,193,750	13,341,614	13,553,661	13,779,416	14,045,167
- change to 35% for FY15									
Available Funds	3,600,584	4,210,163	4,738,593	1,981,244	2,856,503	3,166,910	2,717,853	1,563,041	(233,892)
Op Revenue increase%		5.1%	2.6%	0.1%	1.6%	1.3%	1.8%	1.9%	2.2%
Op Expense increase %		-0.9%	4.1%	5.3%	5.7%	4.0%	3.9%	3.8%	3.8%
FB as % of revenue	44.6%	45.6%	53.1%	55.5%	57.8%	58.4%	56.7%	53.0%	47.6%

* Parking reserve expended in FY2015 and no longer part of minimum fund balance.

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

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

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimate FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020
Fund Balance 5/1	\$ 2,154,241	\$ 2,441,190	\$ 1,864,729	\$ 2,083,867	\$ 1,574,402	\$ 1,548,197	\$ 1,365,420	\$ 963,397	\$ 712,577
Revenue									
Property Tax Revenue	4,572,816	4,615,771	4,742,037	4,841,666	4,905,529	4,944,773	5,053,558	5,179,897	5,324,934
Fee Revenue	2,923,726	3,030,036	3,041,245	2,895,928	3,152,796	3,247,380	3,344,801	3,445,145	3,548,500
Contributions/Other	218,412	159,667	129,612	189,045	167,750	169,092	172,812	177,132	182,092
General Fund Transfer	323,000	299,970	289,116	285,000	379,021	332,011	285,000	285,000	285,000
Interest Income	26,552	19,015	16,112	20,000	25,000	11,611	13,654	12,042	10,689
Total Current Revenue	\$ 8,064,506	\$ 8,124,459	\$ 8,218,122	\$ 8,231,639	\$ 8,630,096	\$ 8,704,868	\$ 8,869,826	\$ 9,099,217	\$ 9,351,215
Expenditures									
Operations and Maintenance	\$ 2,470,999	2,655,380	2,541,887	3,066,734	2,631,233	2,707,539	2,745,444	2,800,353	2,856,360
Salaries/Benefits	\$ 5,101,486	4,945,710	5,182,161	5,309,986	5,658,652	5,829,704	6,050,918	6,263,011	6,479,855
Adm Serv to City	17,072	17,499	17,936	18,384	159,416	163,401	167,486	171,674	175,965
Total Operating Expenses	\$ 7,589,557	\$ 7,618,589	\$ 7,741,984	\$ 8,395,104	\$ 8,449,301	\$ 8,700,644	\$ 8,963,849	\$ 9,235,038	\$ 9,512,181
 Net Before Equip Reserve	 474,949	 505,870	 476,138	 (163,465)	 180,795	 4,223	 (94,023)	 (135,820)	 (160,966)
Equipment Reserve Transfer	150,000	161,000	161,000	150,000	150,000	150,000	290,000	115,000	195,000
 Net after Equip Reserve	 324,949	 344,870	 315,138	 (313,465)	 30,795	 (145,777)	 (384,023)	 (250,820)	 (355,966)
Transfer to Golf Fund	38,000	78,000	96,000	196,000	57,000	37,000	18,000	-	-
ERI Payoff		843,331							
Fund Balance 4/30	\$ 2,441,190	\$ 1,864,729	\$ 2,083,867	\$ 1,574,402	\$ 1,548,197	\$ 1,365,420	\$ 963,397	\$ 712,577	\$ 356,611
Fund Balance - Other Funds			\$ 843,768	\$ 816,315	\$ 738,647	\$ 647,523	\$ 454,670	\$ 534,123	\$ 625,446
Fund Balance as % of Oper Rev			36%	29%	26%	23%	16%	14%	11%
(Target is 25 % all funds combined)									
Prop Tax Revenue increase %		0.9%	2.7%	2.1%	1.3%	0.8%	2.2%	2.5%	2.8%
Op Revenue increase %		3.6%	0.4%	-4.8%	8.9%	3.0%	3.0%	3.0%	3.0%
Op Expense increase %		0.4%	1.6%	8.4%	0.6%	3.0%	3.0%	3.0%	3.0%

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	PROJECTED FY2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020
Fund Balance 5/1	\$ 158,944	\$ 232,043	\$ 303,236	\$ 367,500	\$ 286,788	\$ 288,078	\$ 276,156	\$ 257,697	\$ 243,325
Property Tax Levy	\$ 345,305	\$ 350,742	\$ 377,989	\$ 404,786	\$ 411,724	\$ 415,018	\$ 424,148	\$ 425,393	\$ 436,024
Miscellaneous	-	-	-	-	-	-	-	-	-
Interest	1,326	1,417	1,646	1,654	1,291	2,161	2,762	3,221	3,650
Total Revenue	346,631	352,159	379,635	406,440	413,015	417,178	426,910	428,614	439,674
Regular Salaries	30,263	44,788	46,209	60,113	47,434	48,620	49,835	51,081	52,358
NSSRA Contribution/Other*	210,802	228,948	225,066	239,933	241,941	249,199	256,675	264,375	272,307
Capital Improvements	-	-	-	40,000	35,000	30,000	30,000	30,000	30,000
NSSRA Facility Contribution*	-	-	-	13,935	17,476	18,939	26,146	14,435	21,064
ADA Companion Fees	32,467	7,230	1,053	14,500	11,983	12,342	12,713	13,094	13,487
Total Expenditures	273,532	280,966	272,328	368,481	353,834	359,101	375,369	372,986	389,216
Title II ADA Modifications			43,043	118,671	57,890	70,000	70,000	70,000	70,000
Fund Balance 4/30	\$ 232,043	\$ 303,236	\$ 367,500	\$ 286,788	\$ 288,078	\$ 276,156	\$ 257,697	\$ 243,325	\$ 223,783

* Formula calculated by EAV/Population

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

	Actual FY 2012	Actual FY 2013	Actual FY 2014	PROJECTED FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020
Fund Balance 5/1	\$ 298,928	\$ 310,906	\$ 279,027	\$ 274,211	\$ 207,838	\$ 136,285	\$ (94,561)	\$ (134,988)	\$ (181,482)
Revenue									
Operating revenue	1,222,912	1,320,455	1,397,836	1,420,633	1,688,552	1,722,323	1,773,993	1,827,213	1,882,029
Giving Tree	16,100	-	-	-	-	-	-	-	-
Interest Income	3,920	2,686	2,138	1,937	1,085	1,022	(946)	(1,687)	(2,722)
Total Current Revenue	\$ 1,242,932	\$ 1,323,141	\$ 1,399,974	\$ 1,422,570	\$ 1,689,637	\$ 1,723,345	\$ 1,773,047	\$ 1,825,525	\$ 1,879,307
Less:									
Operations and Maintenance	\$ 481,028	666,209	739,334	751,516	900,174	918,177	936,541	955,272	974,377
Salaries/Benefits	\$ 652,542	567,571	597,885	709,077	693,230	693,230	707,095	721,236	735,661
Adm Serv to City	22,401	22,961	23,535	24,120	25,576	26,215	26,871	27,543	28,231
Total Operating Expenses	\$ 1,155,971	\$ 1,256,741	\$ 1,360,754	\$ 1,484,713	\$ 1,618,980	\$ 1,637,623	\$ 1,670,506	\$ 1,704,051	\$ 1,738,270
Net Before Capital & Debt	86,961	66,400	39,220	(62,143)	70,657	85,722	102,541	121,474	141,037
Capital Expense	-	65,491	34,670	93,320	97,000	255,000	64,000	75,000	-
Debt Service	112,983	110,788	105,366	106,910	102,210	98,568	96,968	92,968	113,018
Total Capital/Debt Service	112,983	176,279	140,036	200,230	199,210	353,568	160,968	167,968	113,018
Net after Capital & Debt	(26,022)	(109,879)	(100,816)	(262,373)	(128,553)	(267,846)	(58,427)	(46,494)	28,019
Recreation Fund Transfer	38,000	78,000	96,000	196,000	57,000	37,000	18,000	-	-
Fund Balance 4/30	\$ 310,906	\$ 279,027	\$274,211	\$207,838	\$136,285	(\$94,561)	(\$134,988)	(\$181,482)	(\$153,463)
Fund Balance Target		\$ 198,471	\$ 209,996	\$ 213,386	\$ 253,446	\$ 258,502	\$ 265,957	\$ 273,829	\$ 281,896
Over (under) FB Target		\$80,556	\$64,215	(\$5,548)	(\$117,161)	(\$353,063)	(\$400,945)	(\$455,311)	(\$435,359)
Debt service coverage 1.25	1.11	1.30	1.28	1.25	1.25	1.25	1.24	1.31	1.25
Series 2004A bonds were refunded as part of the 2011B refunding issue and mature 12-15-23 (FY24).									
Op Revenue increase%	-3.3%	8.0%	5.9%	1.6%	18.9%	2.0%	3.0%	3.0%	3.0%
Op Expense increase %	-1.6%	8.7%	8.3%	9.1%	9.0%	1.2%	2.0%	2.0%	2.0%

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

501 Operating

	2.70%	1.50%	3.00%	Rate increase assumptions:					
				Structure Revised	3.00%	2.50%	2.50%	2.50%	2.50%
	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	PROJECTED FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020
Fund Balance 5/1	\$ 5,969,929	\$ 6,894,997	\$ 7,617,511	\$ 7,290,820	\$ 6,112,722	\$ 6,116,593	\$ 6,005,716	\$ 6,080,864	\$ 6,189,203
Operating Revenue	\$ 7,507,551	\$ 8,627,046	\$ 7,546,603	\$ 7,255,629	\$ 8,266,327	\$ 8,424,775	\$ 8,587,985	\$ 8,746,049	\$ 8,908,065
Grant Revenue									
Less: Operating Expenses	3,663,312	3,702,812	3,895,613	4,036,486	4,221,555	4,348,202	4,478,648	4,613,007	4,751,397
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	2,200,630	2,214,190	2,204,703	2,215,303
Net before CIP	\$ 1,625,068	\$ 2,722,514	\$ 1,273,309	\$ 841,902	\$ 1,667,871	\$ 1,709,123	\$ 1,895,147	\$ 1,928,339	\$ 1,941,365
Total Transfer to Capital	700,000	2,000,000	1,600,000	2,020,000	1,664,000	1,820,000	1,820,000	1,820,000	1,820,000
Fund Balance 4/30	\$ 6,894,997	\$ 7,617,511	\$ 7,290,820	\$ 6,112,722	\$ 6,116,593	\$ 6,005,716	\$ 6,080,864	\$ 6,189,203	\$ 6,310,567
Less: .33 (rev) + 1X debt serv+500K	\$ 5,196,663	\$ 5,548,645	\$ 5,201,239	\$ 5,104,778	\$ 5,437,968	\$ 5,480,806	\$ 5,548,225	\$ 5,590,899	\$ 5,654,964
Available Funds	1,698,334	2,068,866	2,089,581	1,007,944	678,625	524,911	532,639	598,303	655,603
Revenue increase%	12.3%	14.9%	-12.5%	-3.9%	13.9%	1.9%	1.9%	1.8%	1.9%
Expense increase %	3.0%	1.1%	5.2%	3.6%	4.6%	3.0%	3.0%	3.0%	3.0%
Series 2002A/2011B bonds mature 12-15-23.									
Debt service coverage 1.25	1.73	2.24	1.65	1.46	1.83	1.85	1.86	1.87	1.88

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

508 Capital

				Rate increase assumptions:					
				Structure Revised	3.00%	2.50%	2.50%	2.50%	2.50%
	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	PROJECTED FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020
Fund Balance 5/1	\$ 1,743,986	\$ 1,082,080	\$ 2,019,686	\$ 2,156,888	\$ 1,469,307	\$ 1,553,566	\$ 1,935,145	\$ 6,613,424	\$ 4,074,818
Transfer from Operating	\$ 700,000	\$ 2,000,000	\$ 1,600,000	\$ 2,020,000	\$ 1,664,000	\$ 1,820,000	\$ 1,820,000	\$ 1,820,000	\$ 1,820,000
Bond Proceeds							\$ 9,300,000		
Contributions/Donations				\$ 624,514					
Grant/SSA Revenue	\$ 9,739	\$ -	\$ 3,931	\$ 66,065	\$ 3,927	\$ 3,927	\$ 3,927	\$ 3,927	\$ 3,927
Interest	\$ 7,803	\$ 6,200	\$ 7,551	\$ 7,980	\$ 6,332	\$ 11,652	\$ 19,351	\$ 82,668	\$ 61,122
Total Revenue	\$ 717,542	\$ 2,006,200	\$ 1,611,482	\$ 2,718,559	\$ 1,674,259	\$ 1,835,579	\$ 11,143,278	\$ 1,906,595	\$ 1,885,049
Capital Improvements- #1 Only	1,379,448	1,068,594	1,474,280	3,406,140	Current revenues support \$1.82 million per year for CIP				
Water Plant 3b					1,045,000	1,009,000	1,215,000	935,200	1,670,000
					545,000	445,000	5,250,000	3,510,000	
Fund Balance 4/30 *	\$ 1,082,080	\$ 2,019,686	\$ 2,156,888	\$ 1,469,307	\$ 1,553,566	\$ 1,935,145	\$ 6,613,424	\$ 4,074,818	\$ 4,289,868

Current revenues support \$1.82 million per year for CIP

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

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

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

	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	PROJECTED FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020
Fund Balance 5/1	\$ 4,377,002	\$ 3,753,247	\$ 3,878,148	\$ 4,084,956	\$ 2,413,952	\$ 5,905,302	\$ 4,185,752	\$ 1,729,238	\$ 760,346
Revenue									
Real Estate Transfer Tax	\$ 1,215,407	\$ 1,209,113	\$ 1,633,580	\$ 1,357,952	\$ 1,425,850	\$ 1,522,142	\$ 1,598,249	\$ 1,678,162	\$ 1,762,070
Demolition Tax	40,000	30,000	66,000	48,000	48,000	48,000	48,000	48,000	48,000
Close Fund 301		209,664							
Sanitation Fee				615,720	620,000	620,000	620,000	620,000	620,000
Proceeds from Land Sale			778,058						
Misc/Recycling	212,457	215,773	162,243	71,772	70,772	72,527	73,334	74,604	76,001
Interest	27,891	16,199	12,408	15,114	10,863	44,290	41,858	21,615	11,405
Total Taxes and Other	\$1,495,755	\$1,680,749	\$2,652,289	\$2,108,558	\$2,175,484	\$2,306,959	\$2,381,441	\$2,442,381	\$2,517,476
Grants/Contributions	\$ 526,845	\$ 648,800	\$ 411,798	\$ 1,425,878	\$ 2,290,327	\$ 978,385	\$ -	\$ -	\$ -
Total Non-Bond Revenue	\$ 2,022,600	\$ 2,329,549	\$ 3,064,087	\$ 3,534,436	\$ 4,465,811	\$ 3,285,344	\$ 2,381,441	\$ 2,442,381	\$ 2,517,476
CIP Bonds				-	4,700,000	-	-	-	-
Total Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 4,700,000	\$ -	\$ -	\$ -	\$ -
Gen Fund Transfer from ERI Savings	\$ 1,000,000	\$ 1,400,000	\$ 1,145,000	\$ 750,000	\$ 475,000	\$ -	\$ -	\$ -	\$ -
Gen Fund/.5% sales tax transfer: Balance above policy	76,511	-	900,000	283,000	210,000	157,304	-	500,000	500,000
Grand Total Revenue	3,099,111	3,729,549	5,109,087	4,567,436	9,850,811	3,442,648	2,381,441	2,942,381	3,017,476
Less: Operating Expense	84,436	52,685	2,262	76,830	79,135	81,509	83,954	86,473	89,067
Net before CIP	\$ 3,014,675	\$ 3,676,864	\$ 5,106,825	\$ 4,490,606	\$ 9,771,676	\$ 3,361,139	\$ 2,297,486	\$ 2,855,908	\$ 2,928,409
Capital Projects #1 ONLY	3,638,430	3,551,966	4,900,017	6,161,610	6,280,327	5,080,689	4,754,000	3,824,800	3,674,800
Total Capital Expenditures	\$ 3,638,430	\$ 3,551,966	\$ 4,900,017	\$ 6,161,610	\$ 6,280,327	\$ 5,080,689	\$ 4,754,000	\$ 3,824,800	\$ 3,674,800
Fund Balance 4/30	\$ 3,753,247	\$ 3,878,148	\$ 4,084,956	\$ 2,413,952	\$ 5,905,302	\$ 4,185,752	\$ 1,729,238	\$ 760,346	\$ 13,955

\$4,100,000 in annual spend plus grant/contributions supported

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

	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	PROJECTED FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020
Fund Balance 5/1	\$ 1,426,106	\$ 285,528	\$ 802,944	\$ 1,342,320	\$ 264,726	\$ 703,792	\$ 1,036,503	\$ 4,049	\$ 486,224
Revenue	\$ 573,160	\$ 553,540	\$ 565,427	\$ 645,015	\$ 477,875	\$ 487,432	\$ 497,181	\$ 507,124	\$ 507,124
Grants	-	32,709	-	147,791	160,000	640,000	960,000	100,000	80,000
Interest	5,496	2,428	3,322	4,967	1,191	5,278	10,365	51	7,293
Total Revenue	578,656	588,677	568,749	797,772	639,066	1,132,711	1,467,546	607,175	594,418
Total Capital Expenditures	1,719,234	71,261	29,373	1,875,366	200,000	800,000	2,500,000	125,000	100,000
Fund Balance 4/30	\$ 285,528	\$ 802,944	\$ 1,342,320	\$ 264,726	\$ 703,792	\$ 1,036,503	\$ 4,049	\$ 486,224	\$ 980,641

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

	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	PROJECTED FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020
Fund Balance 5/1	\$ 396,351	\$ 357,111	\$ 412,996	\$ 265,830	\$ 318,538	\$ 238,979	\$ 159,779	\$ (14,615)	\$ 79,210
Revenue									
<u>Current Revenue</u>									
Grants	\$ 37,581	\$ 25,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -
Park impact fees	15,668	59,071	31,335	188,016	94,008	94,008	94,008	94,008	109,676
Other	921	-	-	-	-	-	-	-	-
Interest	2,383	1,814	1,307	984	1,433	1,792	1,598	(183)	1,188
Total Current Revenue	\$ 56,553	\$ 85,885	\$ 82,642	\$ 289,000	\$ 145,441	\$ 120,800	\$ 95,606	\$ 93,825	\$ 110,864
	-	-	-	-	-	-	-	-	-
Net before CIP	\$ 56,553	\$ 85,885	\$ 82,642	\$ 289,000	\$ 145,441	\$ 120,800	\$ 95,606	\$ 93,825	\$ 110,864
Total Capital Expenditures- #1 Only	\$ 95,793	\$ 30,000	\$ 229,808	\$ 236,292	\$ 225,000	\$ 200,000	\$ 270,000	\$ -	\$ -
Fund Balance 4/30	\$ 357,111	\$ 412,996	\$ 265,830	\$ 318,538	\$ 238,979	\$ 159,779	\$ (14,615)	\$ 79,210	\$ 190,075

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, Illinois
5-Year Capital Improvement Plan
FY 16 thru FY 20

PROJECTS BY FUNDING SOURCE

Source	Project#	Priority	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Capital Fund								
Phone/Voicemail System Replacement	FIN-IT-01-15	1	225,000					225,000
Work Orders System Implementation	FIN-IT-01-19	1	37,900					37,900
* IT Annual Hardware Expense	FIN-IT-03-12	1	162,100	186,700	71,000	72,800	76,800	569,400
Fire Engines	Fire-001-09	1	100,000	500,000	100,000	400,000	400,000	1,500,000
Cable TV Fiber Connection to HP	OCM-001-14	1	50,000					50,000
* Tree Replacement Program	PK-FOR-01-09	1	60,000	100,000	150,000	150,000	150,000	610,000
EAB Removals	PK-FOR-01-13	1	190,000	50,000	50,000	50,000	50,000	390,000
EAB Treatments	PK-FOR-02-13	1	40,000	15,000	25,000			80,000
Bike Path Maintenance	PK-PRK-01-14	1		125,000	125,000			250,000
Northcroft Park Tennis Surface Maintenance	PK-PRK-01-19	1				15,000		15,000
South Park: Roadway Resurfacing	PK-PRK-02-12	1			200,000			200,000
Everett Park Tennis Surface Maintenance	PK-PRK-02-17	1		30,000				30,000
Deerpark Park Tennis Surface Maintenance	PK-PRK-02-19	1				40,000		40,000
Recreation Gymnasium Bleachers	PK-REC-01-17	1			45,000			45,000
Cardio Equipment/ Vision Monitors	PK-REC-06-12	1		30,000	45,000			75,000
City Hall: Chimney Repair	PW-BLD-02-07	1			50,000			50,000
Public Safety Bldg: FD Locker Room Renovation	PW-BLD-02-08	1			170,000			170,000
CBD Train Station Improvements (Interior)	PW-BLD-02-13	1	10,000					10,000
* Gorton/Elawa Capital Maintenance	PW-BLD-02-14	1	25,000	120,000	100,000	216,000	100,000	561,000
Rec Front Entrance Door & Sidelight Replacement	PW-BLD-02-15	1			45,000			45,000
Rec Window Replacement	PW-BLD-03-15	1			60,000			60,000
Rec Center Roof Replacement	PW-BLD-03-16	1	640,000					640,000
Recreation Center Sidewalk Improvements	PW-BLD-10-13	1			40,000			40,000
Volwiler Hall: HVAC Replacements	PW-BLD-36-07	1		10,000				10,000
* Capital Equipment - General	PW-CEQ-01-09	1	500,000	539,000	978,000	591,000	808,000	3,416,000
* Annual Pavement Resurfacing Program (PRIMARY)	PW-ENG-01-09	1	1,100,000	1,400,000		1,600,000	1,600,000	5,700,000
Rt. 60/Academy Bike Trail	PW-ENG-01-15	1		100,000				100,000
Off-Street: East Depot Commuter Lot Resurfacing	PW-ENG-02-16	1	150,000					150,000
* Annual Sidewalks/Curbs Replacement Program	PW-ENG-03-09	1	50,000	75,000	75,000	75,000	75,000	350,000
Off-Street: Forest Ave Parking Lot Resurfacing	PW-ENG-04-14	1			175,000			175,000
Storm Sewer Upgrade - West Fork/Hackberry/Blg Grn	PW-ENG-05-16	1			1,500,000			1,500,000
* Annual Pavement Patching Program (Potholes)	PW-ENG-06-14	1	135,000	150,000	150,000	175,000	175,000	785,000
* Concrete Streets Repair Project	PW-ENG-08-09	1	75,000	200,000	200,000	200,000		675,000
Deerpark Carriage Walk Improvements at Rt 41	PW-ENG-10-14	1		100,000				100,000
Off-Street: North Shore Parking Lot Resurfacing	PW-ENG-29-09	1			160,000			160,000
* Street Lights Upgrade to LED/Induction	PW-STR-01-12	1	50,000	60,000	60,000	60,000	60,000	290,000
* Longline Striping	PW-STR-02-09	1	75,000	80,000	80,000	80,000	80,000	395,000
Salt Bay Modification	PW-STR-02-15	1	40,000					40,000
* Bridges Maintenance and Miscellaneous Repairs	PW-STR-03-09	1	50,000	49,300	75,000	75,000	75,000	324,300
* Sign Replacement Program	PW-STR-04-10	1	15,000	25,000	25,000	25,000	25,000	115,000
Capital Fund Total			3,780,000	3,945,000	4,754,000	3,824,800	3,674,800	19,978,600

Capital Fund-.5% Sales Tax Transfer

Source	Project#	Priority	FY 16	FY 17	FY 18	FY 19	FY 20	Total
CBD Train Station Improvements (Interior)	PW-BLD-02-13	1	210,000	157,304				367,304
Capital Fund-.5% Sales Tax Transfer Total			210,000	157,304				367,304
Cemetery Fund								
Ravine Restoration	PK-CEM-05-07	1	200,000	200,000				400,000
* 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	20,000		25,000			45,000
Cemetery Fund Total			270,000	250,000	200,000	50,000	50,000	820,000
Golf Course Fund								
On-course amenities and improvements	PK-DGC-01-16	1	39,000					39,000
Cart path overlay	PK-DGC-02-17	1			24,000			24,000
Cart path overlay	PK-DGC-03-15	1		24,000				24,000
Clubhouse Lightening Prediction Replacement	PK-DGC-04-15	1	12,000					12,000
* Capital Equipment - Golf	PW-CEQ-03-09	1	46,000	45,000	40,000	75,000		206,000
Golf Course Parking Lot Resurfacing	PW-ENG-03-14	1		186,000				186,000
Golf Course Fund Total			97,000	255,000	64,000	75,000		491,000
Grant-Contribution-Capital Fund								
North Shore Line Ped Bridge Deck Replacement	PW-ENG-07-16	1		90,000				90,000
Grant-Contribution-Capital Fund Total				90,000				90,000
Grant-Federal-Capital Fund								
CBD Train Station Improvements (Interior)	PW-BLD-02-13	1	840,000	528,385				1,368,385
Telegraph Rd Train Sta Underpass Planning	PW-ENG-03-13	1	560,262					560,262
North Shore Line Ped Bridge Deck Replacement	PW-ENG-07-16	1		360,000				360,000
Grant-Federal-Capital Fund Total			1,400,262	888,385				2,288,647
Grant-Federal-MFT								
Ringwood Bridge Reconstruction	PW-ENG-10-13	1				100,000	80,000	180,000
Lake-Woodbine Bridge Rehabilitation	PW-ENG-19-09	1	160,000	640,000	960,000			1,760,000
Grant-Federal-MFT Total			160,000	640,000	960,000	100,000	80,000	1,940,000
Grant-State-Capital Fund								
Telegraph Rd Train Sta Underpass Planning	PW-ENG-03-13	1	890,065					890,065
Grant-State-Capital Fund Total			890,065					890,065
Motor Fuel Tax Fund								
* Annual Pavement Resurfacing Program (PRIMARY)	PW-ENG-01-09	1			1,300,000			1,300,000
Ringwood Bridge Reconstruction	PW-ENG-10-13	1				25,000	20,000	45,000
Lake-Woodbine Bridge Rehabilitation	PW-ENG-19-09	1	40,000	160,000	240,000			440,000

Source	Project#	Priority	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Motor Fuel Tax Fund Total			40,000	160,000	1,540,000	25,000	20,000	1,785,000
Park & Public Land Fund								
Everett Park: Playground Equipment Replacement	PK-PRK-01-17	1	175,000					175,000
West Park: Playground Replacement	PK-PRK-04-14	1		200,000				200,000
South Park: Playground Equipment Replacement	PK-PRK-05-14	1			130,000			130,000
Everett Park: Path Re-Surfacing	PK-PRK-08-15	1			140,000			140,000
Boat Basin Ramp Replacement	PK-REC-02-15	1	50,000					50,000
Park & Public Land Fund Total			225,000	200,000	270,000			695,000
Park and Recreation Fund								
* Capital Equipment - Parks & Recreation	PW-CEQ-05-09	1	150,000	150,000	290,000	115,000	195,000	900,000
Park and Recreation Fund Total			150,000	150,000	290,000	115,000	195,000	900,000
Special Recreation Fund								
Everett Park: Playground Equipment Replacement	PK-PRK-01-17	1	35,000					35,000
* Multiple Buildings: ADA Compliance	PW-BLD-01-14	1	57,890	70,000	70,000	70,000	70,000	337,890
Special Recreation Fund Total			92,890	70,000	70,000	70,000	70,000	372,890
Water and Sewer Fund								
* Overhead Sewer Cost Share Program	COMDEV-01-13	1	15,000	15,000	15,000	15,000	15,000	75,000
* Capital Equipment - Water	PW-CEQ-02-09	1	45,000	455,000	45,000			545,000
Water: Butler Dr (N of Foster Pl to Waveland Park)	PW-ENG-01-10	1			900,000			900,000
Water: Forest Hill Rd (Linden to Timber)	PW-ENG-03-10	1					490,000	490,000
* Annual Sanitary Sewer Lining Program	PW-ENG-05-09	1	175,000	150,000	150,000	150,000	150,000	775,000
Water: Mar Ln & Franz Dr Watermain Replacement	PW-ENG-05-14	1		320,000				320,000
Water: Valley Rd (Old Elm - North)	PW-ENG-06-13	1					940,000	940,000
Oak Knoll/Lawrence Water Main Project	PW-ENG-31-09	1	750,000					750,000
Membrane Filter Retrofit Project & QC Follow Up	PW-WP-01A-15	1	545,000	445,000	5,250,000	3,510,000		9,750,000
New Hypochlorite System - Relocated	PW-WP-01B-15	1				275,000		275,000
Fluoride Storage & Feed System Replace/Relocate	PW-WP-01C-15	1				110,000		110,000
Ferric Storage Replace/ Relocate	PW-WP-01D-15	1				120,000		120,000
Phosphate Chemical Feed Replace/Relocate	PW-WP-01E-15	1				80,000		80,000
4th Floor Air Conditioning	PW-WP-01H-15	1				96,000		96,000
Arc Flash Study	PW-WP-01J-15	1				72,000		72,000
Water Plant: Refrigerant Air Dryer	PW-WP-02-13	1				17,200		17,200
Kalwall Roof Repair	PW-WP-05-15	1	60,000					60,000
HVAC Upgrades to Boiler Room	PW-WP-06-14	1		16,000				16,000
Replace Villa Turicum Sewer Pumps	PW-WP-11-07	1		53,000				53,000
Tank and Reservoir Inspections	PW-WP-12-14	1			20,000			20,000
Villa Turicum Roof Replacement	PW-WP-23-14	1			10,000			10,000
Biennial Sludge Dewatering and Disposal	PW-WP-24-14	1			75,000		75,000	150,000
Water and Sewer Fund Total			1,590,000	1,454,000	6,465,000	4,445,200	1,670,000	15,624,200
GRAND TOTAL			8,905,217	8,259,689	14,613,000	8,705,000	5,759,800	46,242,706

Proposed F.Y. 2016 Capital Equipment**General Fund**

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
Fire	200→281	Replace	Admin. Vehicle	\$ 31,000
Police	6,10	Replace	Marked Police Cars	\$ 62,000
	14	Replace	Unmarked Car	\$ 31,000
	22	Replace	Parking Scooter	\$ 26,000
Sanitation	164,165,167, 168	Replace	Refuse Scooters	\$ 80,000
	186	Replace	Recycling Truck	<u>\$270,000</u>
			TOTAL:	\$500,000

Parks & Recreation Fund

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
Parks	323	Replace	4WD Reg. Cab P.U.	\$ 45,000
	307	Replace	4WD Groundsmaster	\$ 75,000
Forestry	603	Replace	4WD Ext. Cab P.U.	<u>\$ 30,000</u>
			TOTAL:	\$150,000

Golf Fund

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
Golf	----	New	Greens Roller	\$ 10,000
	885	Replace	Spray Machine	<u>\$ 36,000</u>
			TOTAL:	\$ 46,000

Water Fund

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
Water & Sewer	908	Replace	4WD Reg. Cab P.U.	<u>\$ 45,000</u>
			TOTAL:	\$ 45,000

Cemetery Fund

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
Cemetery	723	Replace	Riding Mower	<u>\$ 20,000</u>
			TOTAL:	\$ 20,000

CITY OF LAKE FOREST

FISCAL YEAR 2016 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 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 top ten revenue sources impacting the City's current fiscal year budget are as follows (excludes inter-fund transfers):

Top Ten Revenues				
	Revenue Source	% of FY2016 City-wide Revenue	% of FY2016 General Fund Revenue	Estimated Growth over Prior Year
1	Property Taxes	27.30%	52.05%	1.48%
2	Bond Proceeds	10.91%	n/a	n/a
3	Water/Sewer Charges	8.70%	n/a	3.00%
4	Municipal Utility Taxes	4.67%	12.77%	4.72%
5	Building Permits	4.61%	2.54%	383.14%
6	Sales Tax	3.33%	9.11%	2.50%
7	Grants	2.50%	n/a	n/a
8	Income Tax	2.08%	5.69%	1.50%
9	Golf Course Fees	1.84%	n/a	7.90%
10	Real Estate Transfer Tax	1.56%	n/a	5.0%
	TOTAL	67.51%	82.15%	

On the following pages, a detailed description of these revenue sources is provided along with the assumptions incorporated in the FY2016 budget projection.

1. Property Tax

Budget Estimate: \$25,024,889

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 FY2016 revenue estimate is based on the 2014 tax levy, which represented a 1.88% increase over the 2013 extension, as well as Special Service Area tax levies.

2. Bond Proceeds

Budget Estimate: \$10,000,000

The City issues bonds to finance certain capital improvements that the City Council has determined will be financed over the long-term. Two bond issues are anticipated in the current fiscal year. A \$4.7 million issue in the Capital Improvements Fund for projects identified in the Five-Year Capital Improvement Program will be repaid via the debt service property tax levy. A \$5.3 million bond issue for improvements associated with the redevelopment of the old MS site at Laurel and Western will be paid from Tax Increment Financing (TIF).

3. Water and Sanitary Sewer Charges

Budget Estimate: \$7,973,927

The City's Water and Sanitary Sewer utility is a self-supporting fund which receives no tax or General Fund support. Fees and user charges are established at a level to pay all operating and capital costs of the utility. For the current fiscal year, a 3.0% increase to the water consumption charges has been approved, effective May 1, 2015. Water sales are extremely volatile due to the impact weather has on summer consumption. Multi-year trends are used to project anticipated revenues for the current budget period.

4. Municipal Utility Taxes

Budget Estimate: \$4,284,488

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

5. Building Permits

Budget Estimate: \$4,220,712

Permit fees are assessed on development within the City. In Fiscal Year 2016, this revenue source is dramatically increased compared to a typical year due to two significant projects – construction of a new hospital and redevelopment of the former MS site at Laurel and Western. Due to the impact these multi-year projects will have on Community Development and other City departments, the building permit fees will be deposited in stand-alone funds to allow for the tracking of costs.

6. Sales Tax

Budget Estimate: \$3,056,559

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 FY2016, it is projected that sales tax revenue growth of 2.5% will be realized over FY2015.

7. Grant Revenue

Budget Estimate: \$2,290,327

The City has been successful in several efforts to secure grant funding opportunities to support capital projects. In FY2016, grant funding will support improvements at the CBD Train Station, design of the Telegraph Road Train Station Underpass and rehabilitation of the Lake-Woodbine Bridge.

8. Income Tax

Budget Estimate: \$1,907,566

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 FY2016 Budget projects a 1.5% increase in distributions over FY2015. However, as discussed in the Budget Message, the Illinois Governor has proposed a 50% reduction in the distributions made to local government in order to reduce the State’s budget deficit. The City Council and staff have discussed a contingency plan should reductions in LGDF distributions occur during the budget period.

9. Golf Course Fees

Budget Estimate: \$1,688,552

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. A large portion of the projected increase in revenue is due to the food and beverage operations now being reported within the City’s financials.

10. Real Estate Transfer Tax

Budget Estimate: \$1,425,850

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.

2015 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

2015 Core/Elective Service Analysis

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

2015 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 and strategic financial management.	Core

2015 Core/Elective Service Analysis

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

2015 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Fire prevention: inspections, smoke detector installations, public education programs	Vital to the safety and well-being of the community.	Core
	Special Event Assistance: Festival & Fireworks, Bagpipes/Bonfire, Tree Lighting ceremony, Lake Forest Day, County events, blood pressure checks, LFHS/LFC football games, bike medics	Emergency medical services enhancement and safety. LFHS and LFC are required to have an ambulance as a stand-by unit.	Elective
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.	Core
	Employment policies and personal practices/ administration.	Policy development/compliance, drug testing, disciplinary oversight, legal compliance and records management.	Core
	Non-Contractual	Tuition reimbursement, longevity bonus, flex contribution, paid leave, AFLAC, flexible spending card, employee activities, training, Employee Assistance Program, Wellness Program and employee communications.	Elective

2015 Core/Elective Service Analysis

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

2015 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
Police/Patrol Division	Staffed by 24 officers and 6 supervisors, divided into 3 shifts, providing sworn police coverage 24/7/365.	All calls for service, crash reports, misdemeanor and felony crime reports, patrolling and traffic enforcement.	Core
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 felons. School detectives spend a majority of their time in the schools, working with staff and students.	Core
Police/Records Division	5 full-time clerks process all police records.	Ensures reports, citations, FOIA requests are completed, stored for reference and delivered. Provide staffing for extended lobby hours.	Core
Police/Community Service Officers	2 full-time and 1 part-time CSOs support department operations that do not require a sworn officer.	Answer calls that do not require a sworn officer, provide parking enforcement, handle traffic direction at crashes, road closures and special events, animal calls.	Core
Police/School Crossing Guards	3 seasonal employees.	Intersections Covered: Deerpath & Hastings, Deerpath & Green Bay, Green Bay & Greenwood	
Crime Prevention	1 full-time officer	Inspections, taxi cab licensing, liaison with Dickinson Hall, banks, churches, businesses and Chamber of Commerce.	Elective

2015 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
Parks & Recreation/Rec	Programs	Free, fee-based or profit-making for all recreational areas	Core
	Rentals/Services at Rec Center, Stirling Hall, Everett School, Wildlife Discovery Center and all Parks	Room rentals, birthday party services, game room, meeting spaces, playgrounds, tennis and sport courts, pavilions	Elective
	Support Services for Community	Community special event support, Market Square Foundation, memorials	Elective
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
Public Works/Streets	Pavement Maintenance	Asphalt, concrete repairs, sidewalks, signs, striping and litter	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 buildings	Core
	JULIE Locates	Locating underground utilities	Core
	Gas Lights	Maintenance of City's gas lights	Elective

2015 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Sweeping	All City streets are swept to reduce the debris entering the storm sewer system	Core
Public Works/Sanitation	Refuse Collection	Bi-weekly	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	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
	Capital Repairs	Electrical, carpentry, plumbing and roof repairs for all City buildings, including plan reviews, specs for upgrades on replacements of new facilities	Core
Public Works/Building Maintenance	Janitorial Services	Specifications, bidding and monitoring	Core
Public Works/Engineering	Permitting/Plan Review	Issuance of permits and oversight of development plans	Core
	Enforcement/ Inspection	Field supervisor: construction projects - asphalt, sidewalk, sewer and water mains	Core
	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

2015 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
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

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.

FY2015 Highlights

- City Code updated
- City celebrated its 75th anniversary of Council/Manager form of government, recognized by the International City/County Managers Association and the Illinois City/Council Management Association
- Over 75% of Strategic Planning initiatives identified in 2013 accomplished
- Continued Operational Restructuring/Streamlining, reviewing core and elective functions and performance measurements to ensure maximum alignment
- Community Engagement Forums held in the spring on the topics of the City's Development Process and "Energy"*
- Through the Electrical Aggregation Consortium, Lake Forest residents expected to save an overall \$4.6 million by May, 2015
- Through the Electrical Aggregation Consortium and the LF Collaborative for Environmental Leadership, an electric vehicle charging station was installed*
- A TIF District was established to facilitate the Laurel and Western Avenue Redevelopment project
- Business Accelerator program now has over 70 members, with strategic partnerships and mentors added to member benefits*
- Establishment of Lake Forest Founder's Council with Lake Forest College. Collaborative initiatives include: marketing to the community, development projects, internship and entrepreneurship programs, public safety and public works.

- Developed interactive, online Construction Site to help communicate updates on local construction/development projects with residents

FY2016 Initiatives and Programs

- Implement a new records retention policy
- East Side Train Station Rehabilitation
- Telegraph Road Train Station Underpass and Amtrak stop
- Continue partnership with Electric Aggregation Consortium on evaluating electricity, gas, new projects and options*
- Cable TV Consortium
- Promote “Explore Lake Forest” to residents and visitors*
- Grow Lake Forest Business Accelerator program and create a local collaboration and regional partnership*
- Promote Lake Forest at industry retail trade meetings and conventions*
- Increase social media resources for local businesses and organizations*
- Develop stronger relationships with Lake Forest corporations
- Continue Community Engagement Forums*
- Oversee City-wide participation in September’s BMW Championship

*Indicates Strategic Plan Initiative

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.

FY2015 Highlights

- CROYA continues its public-private partnerships with CICP (Chicago Integrative Center for Psychiatry) in Lake Bluff, and Family Service: Prevention, Education & Counseling NFP in Highland Park. Both of these agencies house social workers in the CROYA facility, who provide youth and family counseling. The Family Service GROW (Guidance, Resources & Options for Wellness) program is able to provide fee-free need-based counseling for youth and families. CROYA is also partnering with Certified Grief Counselor Maria Malin in order to offer a new program called STEPS (Strong Teens Embracing Positive Support). STEPS is a grief support group for students who have lost any type of loved one. These social-emotional support opportunities have proven invaluable and we hope to continue them in the future. The largest public-private partnership is with the Activator Music Academy, which teaches over 100 music lessons per week at CROYA.
- The CROYA staff works closely with the local school districts. CROYA staff members are constantly networking with students, teachers, and administrators to determine the best ways to support local teens. CROYA's involvement with school programs is truly wide-ranging, including teaching peer training, giving support to LFHS Freshmen Orientation II, LFHS Book Rental Day, Woodlands Academy "Healthy Choices Day," Lake Bluff Middle School's "One Life, Live Well" campaign, and the School of St. Mary's "Field Day." This year, LFHS and DPM School Administrators gave CROYA the outstanding opportunity to weigh in on their Strategic Plan for

the schools. Superintendent Mike Simeck led a dinner meeting at CROYA for the youth to be educated on the plan and to provide meaningful input directly affecting their future. This evening was a perfect example of CROYA providing youth with a voice in the community!

- CROYA continues to be a leader in the area of community service; the High School Work Trip to Battle Creek, MI through Habitat for Humanity; serving dinner to families at the Ronald McDonald House; assisting youth with disabilities at the “Dreams for Kids Extreme Recess Adaptive Water Sports” event at Twin Lakes; taking down the Friends of the Lake Forest Library Book Sale; setting up for the LF/LB Kiwanis Pancake Breakfast; running live music for the American Legion’s celebration of Lake Forest Day, supporting the LF/LB Artisan Guild’s Fall Show; reading books to the children at Little Scouts; guiding children at the Gorton Holiday Shopping; supporting the KidsUganda organization; and volunteering at the Benny’s World Bazaar, Feed My Starving Children, and Bernie’s Book Bank.
- CROYA also works closely with the local Police Departments. For nearly 20 years, CROYA youth and Lake Forest and Lake Bluff Police Officers have gathered for Flag Football or Floor Hockey, followed by pizza dinner and discussion. These long standing programs provide a wonderful dialogue between the officers and the youth, in order to break down stereotypes held between these groups. CROYA youth also provide support for the Police Departments’ Bike Rodeos, where children learn bike safety and skills in a safe, controlled environment. Each year, the CROYA Staff provides supervision for hundreds of court-ordered service hours.
- One of the most exciting events of the year was the “CROYA: Fill Up Our Tank” fundraiser in January. With the support of the CROYA Staff, parents, and local businesses, the CROYA Youth raised over \$30,000 in one day. Adding this amount to prior fundraising provided for the purchase of a new 15-passenger van to replace the 1999 CROYA bus. The outpouring of support for this event was a huge tribute to the LF/LB communities and their willingness to put the needs of the youth at the top!
- CROYA proudly hosted the 2014 8th grade Youth Summit in the CROYA Student Union. The Youth Summit was run by LEAD and the SpeakUp! Prevention Coalition, with facilitators from the CROYA Staff, school Social Workers, and local Youth Ministers. Over 50 local 8th graders discussed the issues facing middle school students and created possible solutions.

FY2016 Initiatives and Programs

The youth and staff at CROYA are excited about the new year ahead. The high school students will be elected to the new Executive Committee in April, and in May, three high school seniors will be awarded \$1,000 scholarships in honor of the 3 CROYA Founders, Frank Farwell, Gene Hotchkiss, and Margot Martino. The youth will begin preparing this summer for the 2015-2016 school year. CROYA is open during the summer months and provides many opportunities for youth to be active. In June, the high school students will travel to Battle Creek, Michigan for a work trip coordinated through Habitat for Humanity. CROYA will celebrate 35 years this summer and the celebration will center around CROYA being the Grand Marshal of the Lake Bluff 4th of July Parade! CROYA is often looked to as the expert in working with youth. We appreciate the opportunity to give the youth their own place, where they can create, grow, and learn, with trusted staff present.

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.

FY2015 Highlights

- Initiated a formal marketing plan for Dickinson Hall, hiring a professional company. The program was put into place during the calendar year January through December, 2014. Results included: a new logo; an extraordinary tagline describing our program and facility (Age Spectacularly); redesign of the front and back cover of our Dickinson Hall newsletter; marketing pieces used for public relations such as a banner for the annual July 4 Parade and Lake Forest Day Parade; custom designed fan to hand out to attendees at the parades; community sign boards in Lake Forest and Lake Bluff; a four-page insert in the City of Lake Forest Dialogue publication featuring the new logo and highlighting programs and services at Dickinson Hall; a Rock ‘n Roll Open House event, with a direct mail invitation to all residents in Lake Forest and Lake Bluff, bringing in potential members; a second evening event featuring professional comedians focused on bringing in potential new members again.
- Continued and expanded corporate sponsorship of special events, enhancing the quality of programming offered to members of Dickinson Hall and to the community
- Created an SOP for the position of Manager of Senior Resources, to assist in the transition when a new individual takes on the position of Manager at Dickinson Hall
- Joined a new networking group with the Lake Forest/Lake Bluff Chamber of Commerce, establishing relationships with a wide variety of other community businesses and organizations, creating greater awareness of Dickinson Hall within the community. In this vein, completed the second year of working jointly with Lake Forest Library and Ragdale – *One Book-One Community*, hosting one of the community events at Dickinson Hall ; providing space for several non-profits to hold programs at Dickinson Hall, supporting their needs while bringing interesting educational events to our membership, including the Lake Forest Lake Bluff Historical Society.

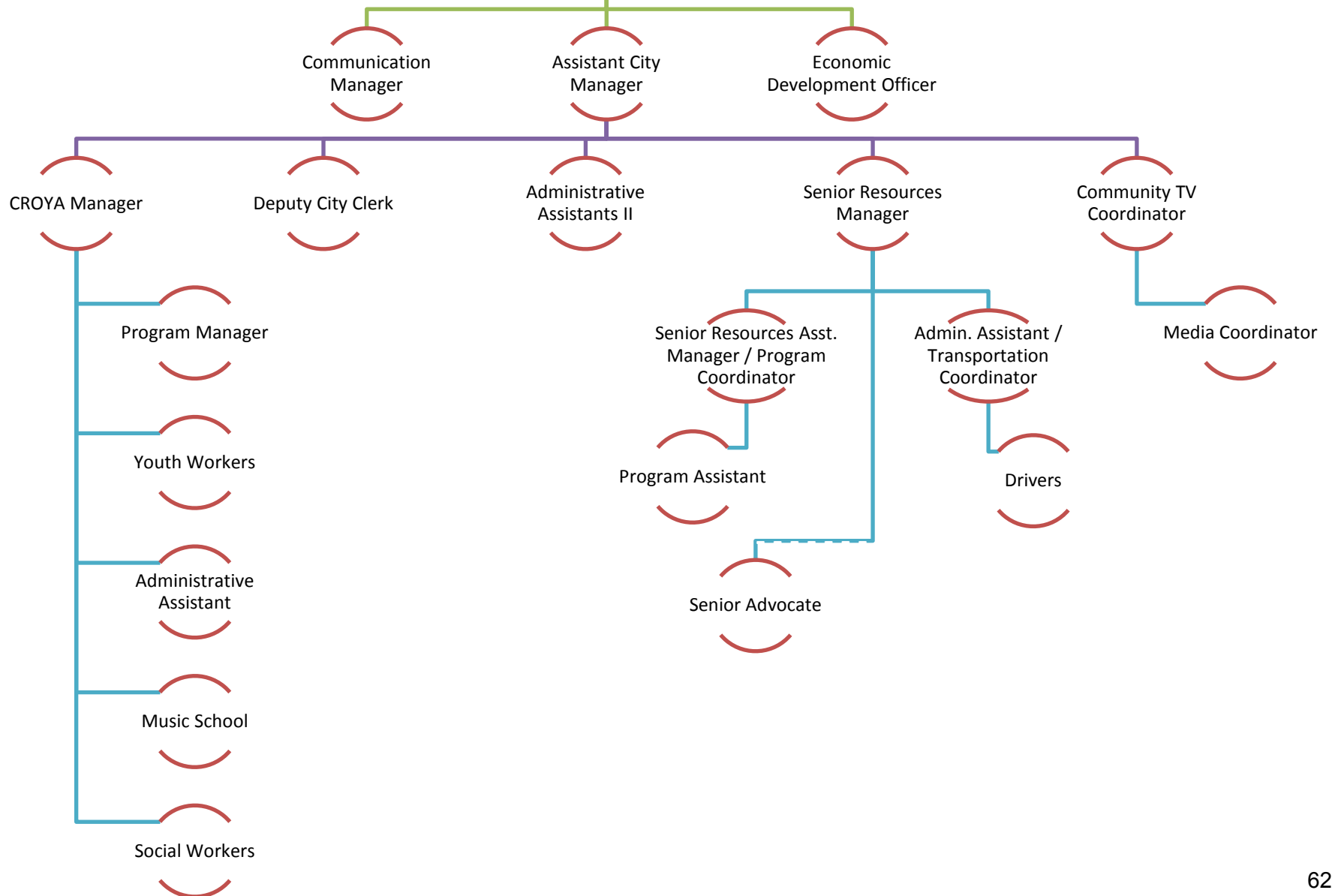
- Established a limited scholarship program, initiated by the Lake Forest/Lake Bluff Senior Citizens Foundation, to encourage participation in socialization opportunities at Dickinson Hall, and the resources to access transportation to do so.

FY2016 Initiatives and Programs

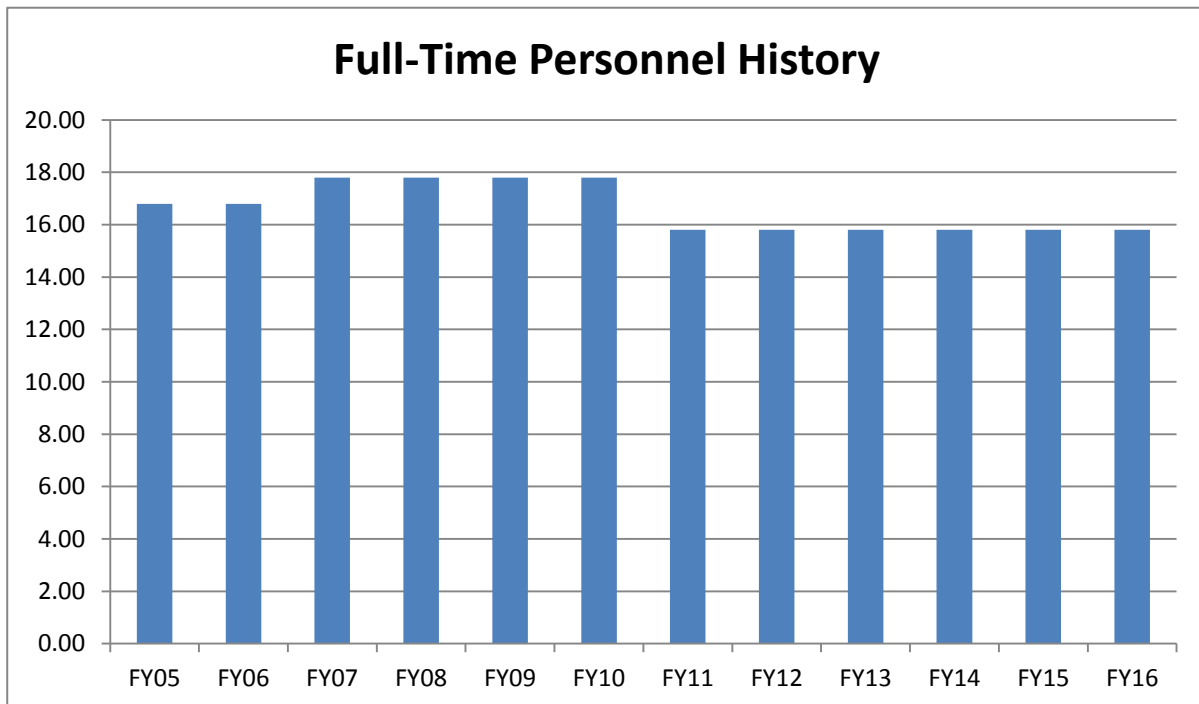
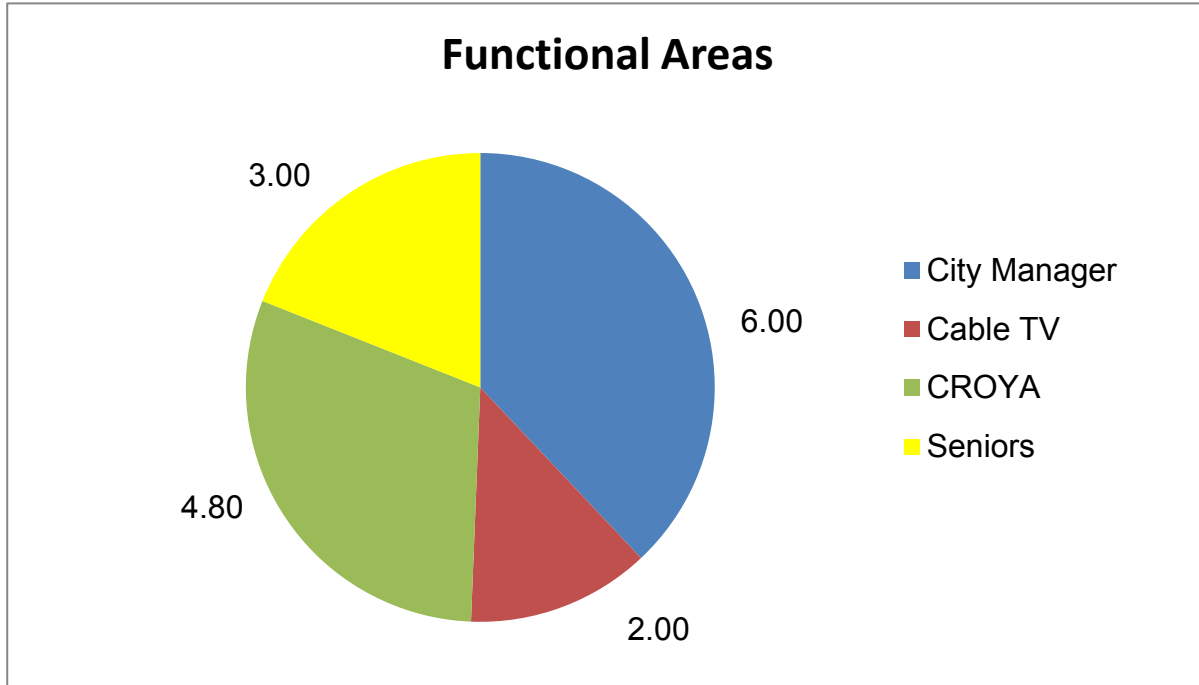
- Continue to grow corporate sponsorship, allowing for a greater number excellent programs offered at greatly reduced prices (or free) to the members. This supports our intention to provide quality programming across a broad spectrum of pricing to accommodate more of our members.
- Venture into more extensive use of social media, exploring the use of Facebook and Website opportunities to increase the exposure of opportunities of Dickinson Hall.
- New Manager will be coming on board just prior to the beginning of the new fiscal year who will be creating new initiatives for the future.

City Manager

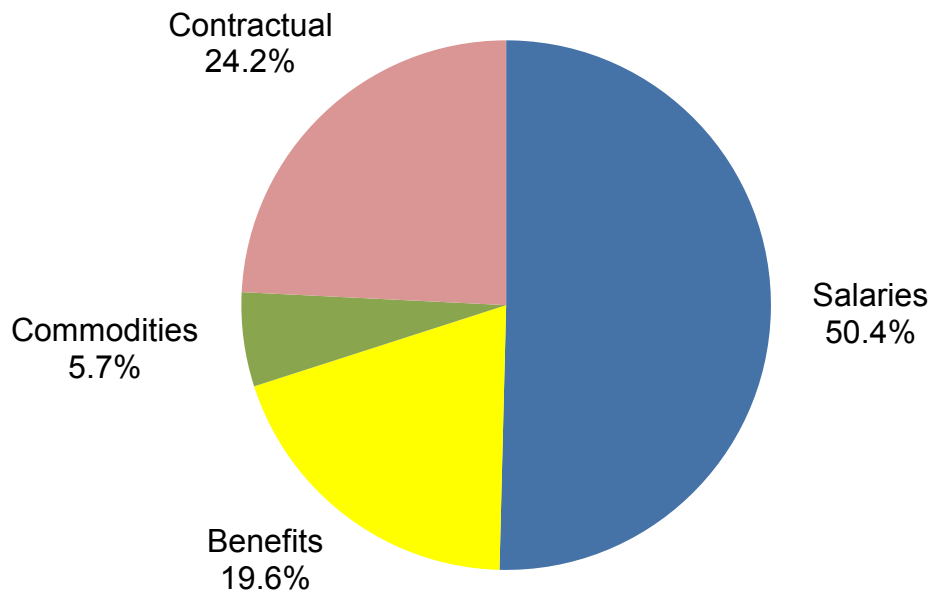
Office of the City Manager
FY 2016



THE CITY OF LAKE FOREST
FY2016
LEGISLATIVE AND ADMINISTRATIVE



FY 16 EXPENDITURES



Budget Data

FY2015 Amended	\$2,700,987
FY2016	\$2,762,784
Change from Prior Year:	\$61,797

Most significant change in FY2016 is addition of \$20,000 for civic beautification initiatives in the City Council budget.

<u>LEGISLATIVE AND ADMINISTRATIVE</u>	<u>FY2015 Amended</u>	<u>FY2016</u>	<u>Change</u>
City Council	\$372,467	\$391,543	5.12%
City Manager	\$928,683	\$946,614	1.93%
Cable TV	\$219,479	\$224,319	2.21%
CROYA	\$581,162	\$597,077	2.74%
Seniors	\$599,196	\$603,231	0.67%
	\$2,700,987	\$2,762,784	2.29%

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - City Council

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-1101-411-29-03	Membership Dues	\$ 13,680	\$ 13,664	\$ 13,755
101-1101-411-29-10	Meetings and Exp. Reimb.	\$ 24,700	\$ 18,129	\$ 24,855
101-1101-411-35-10	Contractual Services	\$ 81,164	\$ 77,650	\$ 72,533
101-1101-411-35-42	Economic Development	78,000	78,000	78,000
101-1101-411-54-10	Legal / Advertising/ County Recordation	\$ 1,500	\$ 1,475	\$ 1,500
101-1101-411-54-21	Communication/Marketing	2,670	1,820	2,000
101-1101-411-60-12	Postage	\$ 13,000	\$ 8,000	\$ 14,000
101-1101-411-60-13	Printing- Ward, Dialogue and Town Hall	\$ 16,000	\$ 22,500	\$ 25,000
101-1101-411-84-61	Special Events	\$ 33,960	\$ 28,960	\$ 29,900
101-1101-411-84-95	Contingency	\$ 107,793	\$ 107,793	\$ 130,000
	TOTAL	\$ 372,467	\$ 357,991	\$ 391,543

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Office of the City Manager

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-1202-413-10-10	Salaries	\$ 615,172	\$ 604,888	\$ 625,404
101-1202-413-10-20	Temporary Salaries	\$ -	\$ 4,972	\$ 7,000
101-1202-413-10-30	Overtime	\$ 1,051	\$ 967	\$ 1,051
101-1202-413-10-40	Longevity	\$ 2,715	\$ 2,715	\$ 3,065
101-1202-413-20-10	Insurance Medical	\$ 103,543	\$ 100,261	\$ 113,897
101-1202-413-20-11	Insurance Dental	\$ 3,123	\$ 3,050	\$ 3,436
101-1202-413-20-12	Insurance Life	\$ 648	\$ 544	\$ 648
101-1202-413-20-20	Social Security	\$ 37,047	\$ 38,783	\$ 38,586
101-1202-413-20-30	IMRF	\$ 82,245	\$ 83,411	\$ 78,096
101-1202-413-20-40	Flexi Benefits	\$ 1,188	\$ 1,188	\$ 1,188
101-1202-413-29-01	Training and Education	\$ 7,330	\$ 5,800	\$ 7,330
101-1202-413-29-03	Membership Dues	\$ 5,450	\$ 5,455	\$ 5,455
101-1202-413-29-04	Publications & Subscriptions	\$ 1,300	\$ 1,368	\$ 1,560
101-1202-413-29-10	Meetings and Exp. Reimb. (Incl. Food)	\$ 14,550	\$ 13,150	\$ 13,650
101-1202-413-35-10	Contractual Services (FED EX)	\$ 25,650	\$ 25,700	\$ 14,387
101-1202-413-43-16	IT Maintenance	\$ 11,553	\$ 11,553	\$ 10,714
101-1202-413-43-20	Maintenance of Equipment	\$ 5,225	\$ 5,225	\$ 5,825
101-1202-413-53-11	Cell Phone	\$ 2,793	\$ 2,309	\$ 3,222
101-1202-413-60-10	Office Supplies	\$ 7,000	\$ 6,000	\$ 11,000
101-1202-413-60-13	Printing	\$ 400	\$ 300	\$ 400
101-1202-413-60-20	Minor Equipment	\$ 700	\$ 300	\$ 700
TOTAL		\$ 928,683	\$ 917,939	\$ 946,614

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Office of the City Manager - Cable TV

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-1203-413-10-10	Salaries	\$ 138,853	\$ 139,503	\$ 142,392
101-1203-413-10-40	Longevity	\$ 455	\$ 455	\$ 525
101-1203-413-20-10	Insurance Medical	\$ 27,395	\$ 26,806	\$ 30,134
101-1203-413-20-11	Insurance Dental	\$ 1,041	\$ 1,017	\$ 1,145
101-1203-413-20-12	Insurance Life	\$ 216	\$ 192	\$ 216
101-1203-413-20-20	Social Security	\$ 10,336	\$ 10,696	\$ 10,485
101-1203-413-20-30	IMRF	\$ 19,100	\$ 19,341	\$ 17,996
101-1203-413-20-40	Flexi Benefits	\$ 396	\$ 396	\$ 396
101-1203-413-29-03	Membership Dues	\$ 100	\$ 100	\$ 100
101-1203-413-35-10	Contractual Services	\$ 2,200	\$ 2,534	\$ 2,200
101-1203-413-43-01	Fleet Rental	\$ 6,232	\$ 6,232	\$ 5,525
101-1203-413-43-16	IT Maintenance	\$ 2,955	\$ 2,955	\$ 3,005
101-1203-413-43-20	Maintenance of Equipment	\$ 3,700	\$ 3,500	\$ 3,700
101-1203-413-60-10	Office Supplies	\$ 500	\$ 500	\$ 500
101-1203-413-60-20	Minor Equipment	\$ 6,000	\$ 6,001	\$ 6,000
TOTAL		\$ 219,479	\$ 220,228	\$ 224,319

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - CROYA

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-1601-416-10-10	Salaries	\$ 315,158	\$ 313,890	\$ 328,837
101-1601-616-10-20	Temporary Salaries	\$ 11,147	\$ 9,184	\$ 11,147
101-1601-416-10-40	Longevity	\$ 1,611	\$ 1,611	\$ 2,199
101-1601-416-20-10	Insurance Medical	\$ 59,310	\$ 48,587	\$ 67,514
101-1601-416-20-11	Insurance Dental	\$ 2,082	\$ 2,033	\$ 2,291
101-1601-416-20-12	Insurance Life	\$ 518	\$ 461	\$ 518
101-1601-416-20-20	Social Security	\$ 23,867	\$ 25,749	\$ 25,306
101-1601-416-20-30	IMRF	\$ 42,591	\$ 43,866	\$ 41,951
101-1601-416-20-40	Flexi Benefits	\$ 960	\$ 960	\$ 960
101-1601-416-29-04	Publications	\$ 1,500	\$ 1,500	\$ 1,500
101-1601-416-29-10	Meeting and Expense Reimbursement	\$ 1,500	\$ 1,500	\$ 1,500
101-1601-416-35-10	Contractual Services	\$ 20,000	\$ 20,000	\$ 20,000
101-1601-416-43-01	Vehicle (Fleet) Rental	\$ 3,491	\$ 3,491	\$ 4,466
101-1601-416-43-16	IT Maintenance	\$ 6,540	\$ 6,540	\$ 6,619
101-1601-416-43-20	Maintenance of Equipment	\$ 4,000	\$ 4,000	\$ 4,000
101-1601-416-53-11	Cell Phone	\$ 3,239	\$ 3,239	\$ 3,239
101-1601-416-60-10	Office Supplies	\$ 4,000	\$ 4,000	\$ 4,000
101-1601-416-60-13	Printing	\$ 1,030	\$ 1,030	\$ 1,000
101-1601-416-60-17	Activity Expense - Student Enrichment	\$ 26,000	\$ 26,000	\$ 26,000
101-1601-416-60-18	Activity Expense - Junior High	\$ 21,000	\$ 21,000	\$ 21,000
101-1601-416-60-19	Activity Expense - Senior High	\$ 21,000	\$ 21,000	\$ 21,000
101-1601-416-60-20	Minor Equipment	\$ 10,618	\$ 10,618	\$ 2,030
TOTAL		\$ 581,162	\$ 570,259	\$ 597,077

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Senior Center

Department - Senior Center

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
210-8506-457-10-10	Salaries	\$ 225,699	\$ 223,504	\$ 232,337
210-8506-457-10-40	Longevity	\$ 1,314	\$ 1,314	\$ 1,404
210-8506-457-20-10	Insurance Medical	\$ 50,371	\$ 49,320	\$ 55,408
210-8506-457-20-11	Insurance Dental	\$ 1,562	\$ 1,525	\$ 1,718
210-8506-457-20-12	Insurance Life	\$ 324	\$ 288	\$ 324
210-8506-457-20-20	Social Security	\$ 16,841	\$ 17,262	\$ 17,315
210-8506-457-20-30	IMRF	\$ 31,115	\$ 29,996	\$ 29,713
210-8506-457-20-40	Flexi	\$ 498	\$ 498	\$ 498
210-8506-457-29-01	Training and Development	\$ 200	\$ 335	\$ 350
210-8506-457-29-03	Membership Dues	\$ 370	\$ 500	\$ 500
210-8506-457-29-10	Meetings and Exp Reimb.	\$ 300	\$ 300	\$ 300
210-8506-457-35-10	Contractual Services	\$ 10,000	\$ -	\$ -
210-8506-457-42-30	Janitorial Services	\$ 11,600	\$ 11,800	\$ 11,800
210-8506-457-43-16	IT Maintenance	\$ 9,566	\$ 9,566	\$ 9,631
210-8506-457-43-34	HVAC Services	\$ 3,000	\$ 1,500	\$ 2,500
210-8506-457-43-35	Building Maintenance	\$ 9,350	\$ 8,550	\$ 8,650
210-8506-457-44-20	Rent	\$ 13,584	\$ 13,584	\$ 13,584
210-8506-457-53-10	Telephone	\$ 7,160	\$ 7,160	\$ 7,100
210-8506-457-53-11	Cell Phone	\$ 1,501	\$ 1,501	\$ 3,803
210-8506-457-60-10	Office Supplies & Copier Rental	\$ 1,050	\$ 1,100	\$ 1,100
210-8506-457-60-12	Postage	\$ 3,000	\$ 2,400	\$ 2,400
210-8506-457-60-13	Printing, Newsletters, Programs	\$ 14,500	\$ 14,525	\$ 14,925

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Senior Center

Department - Senior Center

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
210-8506-457-61-11	Maintenance Materials	\$ 1,000	\$ 2,500	\$ 2,500
210-8506-457-61-40	Janitorial Supplies	\$ 600	\$ 600	\$ 600
TOTAL		\$ 414,505	\$ 399,628	\$ 418,460

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Senior Center

Department - Programs

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
210-8509-457-10-20	Temporary Salaries	\$ 14,300	\$ 16,361	\$ 15,600
210-8509-457-20-20	Social Security	\$ 1,094	\$ 1,261	\$ 1,193
210-8509-457-32-10	Classes/Lectures(instructors/lecturers)	\$ 21,500	\$ 17,000	\$ 21,000
210-8509-457-35-10	Contractual	\$ 25,620	\$ 25,870	\$ 25,870
210-8509-457-35-17	Credit Card Charges	\$ 3,080	\$ 3,485	\$ 3,485
210-8509-457-63-12	Fountain Supplies	\$ 4,500	\$ 4,000	\$ 4,500
210-8509-457-91-02	Trips	\$ 39,500	\$ 39,500	\$ 40,000
210-8509-457-91-11	Meals/Parties	\$ 40,000	\$ 39,000	\$ 40,000
TOTAL		\$ 149,594	\$ 146,477	\$ 151,648

THE CITY OF LAKE FOREST

Fiscal Year: 2016

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

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
210-8522-457-10-20	Temporary Salaries	\$ 21,500	\$ 24,961	\$ 21,500
210-8522-457-20-20	Social Security	\$ 1,645	\$ 1,904	\$ 1,645
210-8522-457-35-10	Contractual Services	\$ 650	\$ 650	\$ 650
210-8522-457-43-01	Vehicle (Fleet) Rental	\$ 11,402	\$ 11,402	\$ 9,328
TOTAL		\$ 35,197	\$ 38,917	\$ 33,123

Finance and Information Technology



Introduction

Mission Statement

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

Vision Statement

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

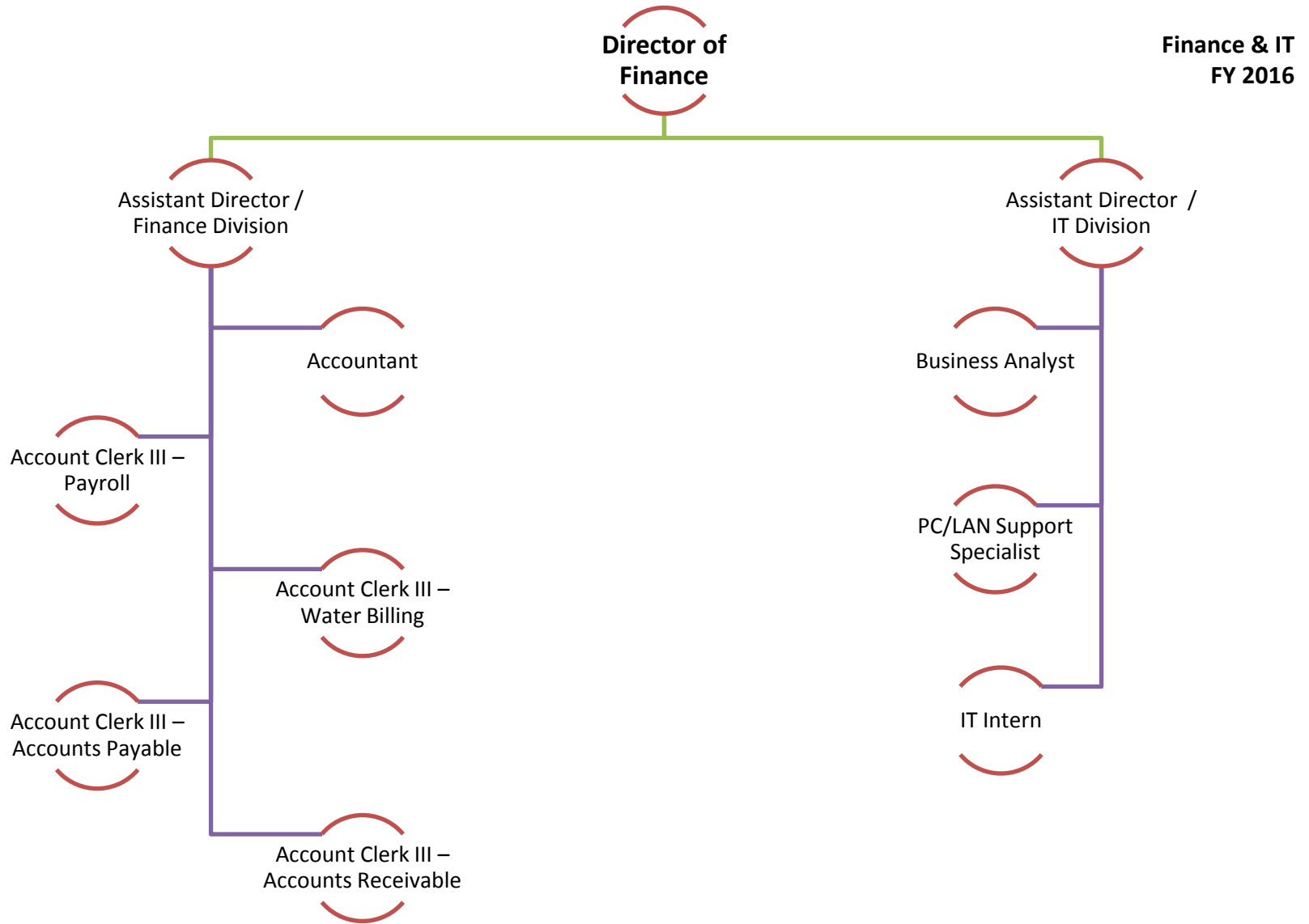
FY2015 Highlights

- For the 36th consecutive year, the City was awarded a Certificate of Achievement for Excellence in Financial Reporting for its FY14 Comprehensive Annual Financial Report (CAFR)
- Implemented online payments and e-mail notification for water customers
- Issued a Request for Proposals (RFP) for banking and credit card services, implementing new agreements effective January 1, 2015 *
- Provided strategic long-term financial planning analysis for the Laurel and Western Redevelopment (TIF), Water Treatment Plant improvements, and debt planning for the Five-Year Capital Improvement Plan (CIP)
- Annual budget process enhancements included an update of the 2004 cost of service allocation study, completion of first look back audit reports to City Council and re-engineering of the CIP scoring process
- Replaced 38 personal computers, 18 laptops and 10 iPads
- Continued participation in an IT Shared Services Consortium with neighboring communities to explore opportunities for leveraging IT resources and reduce costs, including initiation of a contract for additional public safety IT support through the Consortium *
- Completed technology initiatives to support the transition to consolidated dispatch, selection and installation of a new Parks and Recreation software, upgrade the City's internet, improve security of the City's financial software, replace the Police Department livescan system, upgrade Fire department Firehouse software and interface to dispatch software, support implementation of a new intranet, and conduct analysis of options for replacing the City's network backup and virtual server environment

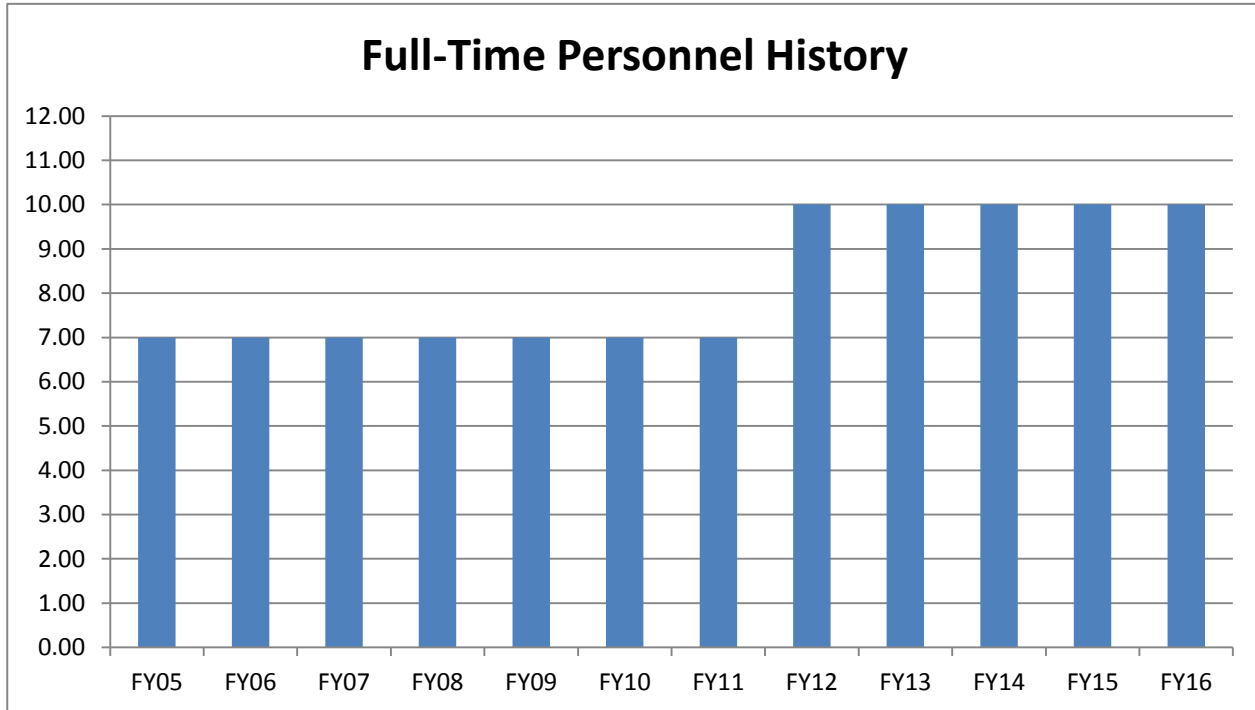
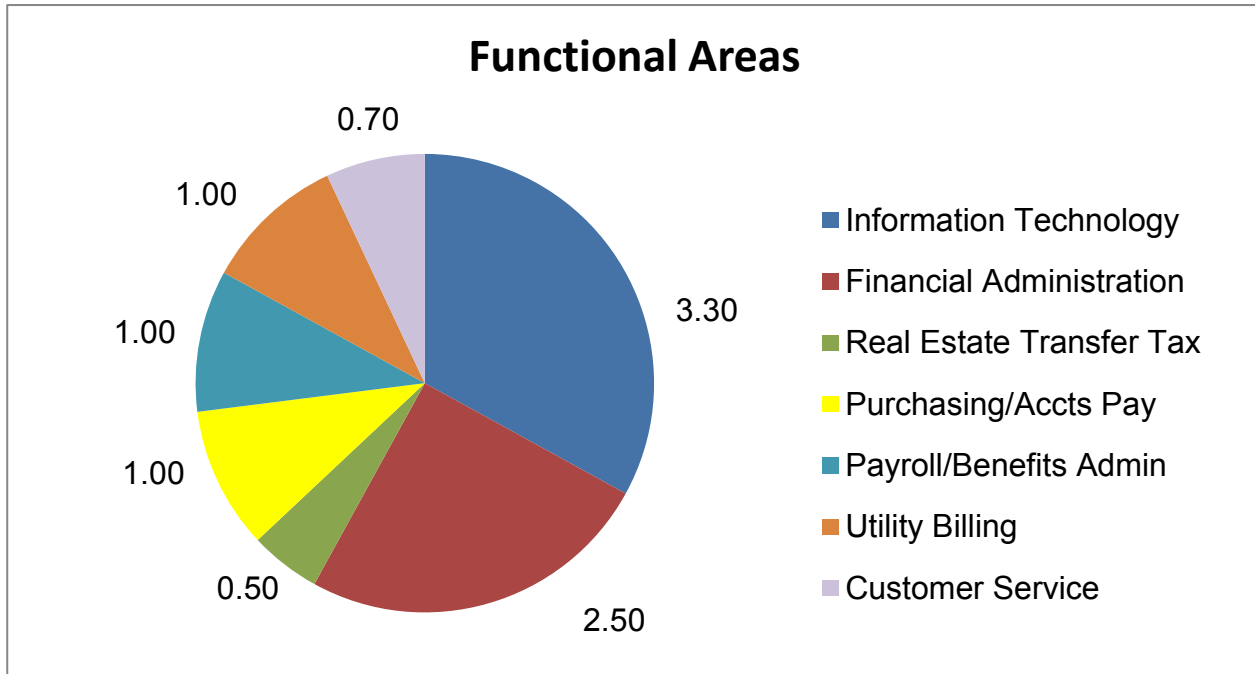
FY2016 Initiatives and Programs

- Based on proposals received in FY15, develop a short list of investment service providers and a revised investment policy for approval by City Council
- Coordinate issuance of general obligation bonds for capital improvements and TIF
- Implement GASB Statements 67 and 68 which will necessitate significant changes to pension accounting and financial reporting
- Coordinate implementation of revised grants administration procedures to address the federal Uniform Grant Guidance
- Update and enhance the City's Purchasing Policies and Procedures
- Participate in the implementation of the new Parks and Recreation software
- Implement enhanced financial transparency on the City's web site
- Purchase and implement a new computer network backup solution and replacement of the City's virtual server environment
- Replace the City's phone and voicemail system
- Support implementation of a maintenance/work order software system
- Implement cloud-based solutions when shown to be in the best interests of the City

* Indicates Strategic Plan Initiative

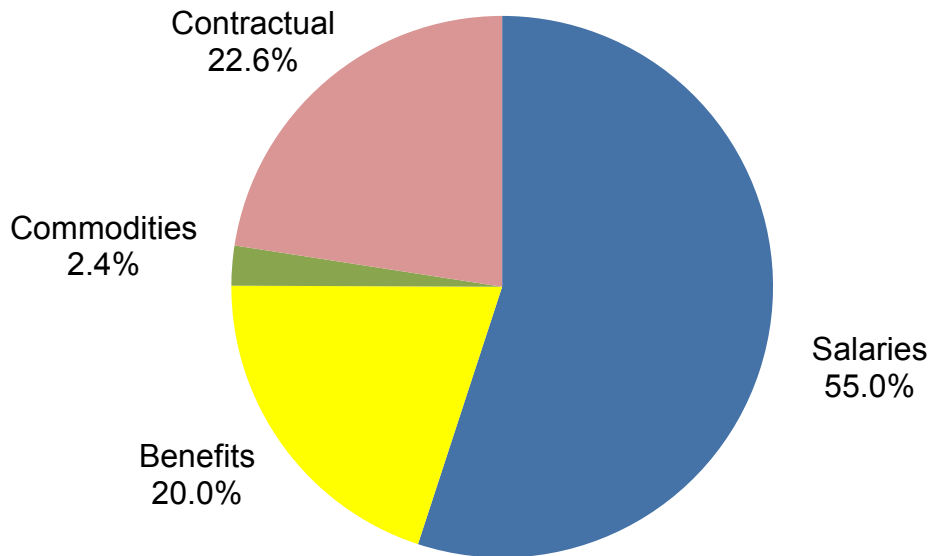


THE CITY OF LAKE FOREST
FY2016
FINANCE AND INFORMATION TECHNOLOGY



Note: Information Technology moved to Finance in FY2012.

FY 16 EXPENDITURES



Budget Data

FY2015 Amended	\$1,650,420
FY2016	\$1,650,312
Change from Prior Year:	-\$108

Primary change from FY2015 is a reduction in contractual IT support. Increases in Finance are personnel-driven.

FINANCE AND INFORMATION TECHNOLOGY

	<u>FY2015 Amended</u>	<u>FY2016</u>	<u>Change</u>
Finance	\$804,414	\$827,563	2.88%
IT	\$627,522	\$593,912	-5.36%
Finance-Water	\$218,484	\$228,837	4.74%
	<hr/>	<hr/>	
	\$1,650,420	\$1,650,312	-0.01%

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Finance

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-1314-415-10-10	Salaries	\$ 457,162	\$ 457,824	\$ 470,497
101-1314-415-10-30	Overtime	\$ 2,306	\$ 879	\$ 2,364
101-1314-415-10-40	Longevity	\$ 1,905	\$ 1,905	\$ 2,205
101-1314-415-20-10	Insurance Medical	\$ 82,015	\$ 79,606	\$ 90,217
101-1314-415-20-11	Insurance Dental	\$ 2,603	\$ 2,541	\$ 2,863
101-1314-415-20-12	Insurance Life	\$ 540	\$ 480	\$ 540
101-1314-415-20-20	Social Security	\$ 30,248	\$ 33,074	\$ 32,102
101-1314-415-20-30	IMRF	\$ 61,478	\$ 63,041	\$ 59,194
101-1314-415-20-40	Flexi	\$ 942	\$ 942	\$ 942
101-1314-415-29-01	Training and Development	\$ 3,700	\$ 2,200	\$ 3,700
101-1314-415-29-03	Membership Dues/Licenses	\$ 1,090	\$ 735	\$ 1,090
101-1314-415-29-04	Publications/Subscriptions	\$ 1,275	\$ 275	\$ 1,275
101-1314-415-29-10	Meetings and Exp Reimb.	\$ 1,000	\$ 835	\$ 1,000
101-1314-415-35-10	Contractual Services	\$ 101,859	\$ 99,242	\$ 101,729
101-1314-415-43-16	IT Maintenance	\$ 41,017	\$ 41,017	\$ 42,441
101-1314-415-53-11	Cell Phone	\$ 939	\$ 939	\$ 939
101-1314-415-60-10	Office Supplies	\$ 500	\$ 200	\$ 500
101-1314-415-60-13	Printing/Stationary	\$ 13,735	\$ 12,551	\$ 13,865
101-1314-415-60-20	Minor Equipment	\$ 100	\$ -	\$ 100
TOTAL		\$ 804,414	\$ 798,286	\$ 827,563

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund - Water

Department - Finance

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
501-1314-415-10-10	Salaries	\$ 138,349	\$ 140,023	\$ 145,636
501-1314-415-10-30	Overtime	\$ 3,178	\$ 1,205	\$ 3,178
501-1314-415-10-40	Longevity	\$ 280	\$ 280	\$ 315
501-1314-415-20-10	Insurance Medical	\$ 40,163	\$ 39,172	\$ 44,180
501-1314-415-20-11	Insurance Dental	\$ 1,042	\$ 1,016	\$ 1,145
501-1314-415-20-12	Insurance Life	\$ 216	\$ 192	\$ 216
501-1314-415-20-20	Social Security	\$ 10,310	\$ 10,381	\$ 10,418
501-1314-415-20-30	IMRF	\$ 19,096	\$ 18,015	\$ 17,884
501-1314-415-20-40	Flexi	\$ 396	\$ 396	\$ 396
501-1314-415-29-01	Training and Development	\$ 3,001	\$ 1,000	\$ 3,001
501-1314-415-35-10	Contractual Services	\$ 500	\$ 100	\$ 500
501-1314-415-43-16	IT Maintenance	\$ 1,823	\$ 1,823	\$ 1,838
501-1314-415-53-11	Cell phone	\$ 130	\$ 130	\$ 130
TOTAL		\$ 218,484	\$ 213,733	\$ 228,837

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Finance- Information Technology

Account Number	Description	FY 2015 Budget	FY 2015 Est. Actual	FY 2016 Budget
101-1315-415-10-10	Salaries	\$ 267,606	\$ 242,455	\$ 267,619
101-1315-415-1020	Temporary Salaries	\$ 13,860	\$ 10,975	\$ 13,860
101-1315-415-10-30	Overtime	\$ 1,000	\$ 552	\$ 1,025
101-1315-415-10-40	Longevity	\$ 1,325	\$ 1,325	\$ 1,485
101-1315-415-20-10	Insurance Medical	\$ 3,000	\$ 5,342	\$ 10,716
101-1315-415-20-11	Insurance Dental	\$ 521	\$ 386	\$ 573
101-1315-415-20-12	Insurance Life	\$ 324	\$ 272	\$ 324
101-1315-415-20-20	Social Security	\$ 21,122	\$ 19,999	\$ 21,524
101-1315-415-20-30	IMRF	\$ 37,041	\$ 35,132	\$ 36,905
101-1315-415-20-40	Flexi	\$ 450	\$ 450	\$ 450
101-1315-415-21-18	IT Maintenance Contra	\$ (326,800)	\$ (326,800)	\$ (326,791)
101-1315-415-29-01	Training and Development	\$ 10,300	\$ 6,015	\$ 9,900
101-1315-415-29-03	Membership Dues/Licenses	\$ 300	\$ 250	\$ 375
101-1315-415-29-04	Publications/Subscriptions	\$ 500	\$ 325	\$ 375
101-1315-415-29-10	Meetings and Exp Reimb.	\$ 2,220	\$ 1,097	\$ 2,220
101-1315-415-35-10	Contractual Services	\$ 223,787	\$ 154,080	\$ 177,281
101-1315-415-43-10	Maintenance of Equipment	\$ 5,574	\$ 5,574	\$ 7,000
101-1315-415-43-37	Maintenance - Software	\$ 341,421	\$ 341,421	\$ 342,600
101-1315-415-53-11	Cell Phone	\$ 1,771	\$ 1,771	\$ 1,771
101-1315-415-60-10	Office Supplies	\$ 500	\$ 472	\$ 500
101-1315-415-60-11	Computer Supplies	\$ 21,700	\$ 20,178	\$ 24,200
	TOTAL	\$ 627,522	\$ 521,271	\$ 593,912

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Non-Departmental

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-2501-499-33-10	Legal	\$ 500,000	\$ 382,618	\$ 500,000
101-2501-499-33-15	Contractual Services - Audit	\$ 21,587	\$ 21,587	\$ 21,820
101-2501-499-35-10	Contractual Services	\$ 9,600	\$ 7,500	\$ 9,500
101-2501-499-35-17	Credit Card Charges	\$ 28,000	\$ 23,000	\$ 28,000
101-2501-499-35-22	Union Pacific	\$ 2,600	\$ 2,600	\$ 2,700
101-2501-499-35-29	Lake Forest College	\$ 8,100	\$ 957,420	\$ 175,000
101-2501-499-35-32	Actuarial	\$ 5,000	\$ 4,800	\$ 5,000
101-2501-499-35-33	Fire/Police Pension Report Fee	\$ 6,900	\$ 7,100	\$ 7,100
101-2501-499-35-34	Police Pension Report Fee	\$ 6,900	\$ 7,100	\$ 7,100
101-2501-499-35-46	GIS Services	\$ 301,320	\$ 301,320	\$ 248,067
101-2501-499-41-15	Sewer	\$ 4,200	\$ 2,600	\$ 4,200
101-2501-499-43-16	IT Maintenance	\$ 15,000	\$ -	\$ 15,000
101-2501-499-43-20	Maintenance of Equipment	\$ 24,000	\$ 24,000	\$ 24,000
101-2501-499-43-38	Telephone Maint - Siemens	\$ 19,974	\$ 16,236	\$ 19,483
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
101-2501-499-53-10	Telephone	\$ 56,287	\$ 50,323	\$ 62,125
101-2501-499-53-11	Internet Line	\$ 4,850	\$ 4,796	\$ 4,850
101-2501-499-60-10	Office Supplies	\$ 20,000	\$ 15,000	\$ 20,000
101-2501-499-60-12	Postage	\$ 26,000	\$ 22,000	\$ 26,000

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Non-Departmental

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-2501-499-60-13	Printing/Stationary	\$ 7,500	\$ 6,000	\$ 7,500
101-2501-499-60-25	Postage - Police and Fire	\$ 6,600	\$ 6,600	\$ 7,000
101-2501-499-62-13	Electricity	\$ 50,924	\$ 59,967	\$ 60,000
101-2501-499-62-14	Gas	\$ 56,149	\$ 62,287	\$ 62,300
101-2501-499-63-12	Fountain Supplies	\$ 12,000	\$ 9,000	\$ 12,000
101-2501-499-63-13	Vending	\$ 9,300	\$ 9,300	\$ 9,300
101-2501-499-67-01	Pond 800 N. Field Dr	\$ 45,000	\$ 45,000	\$ -
101-2501-499-84-04	BMW Event	\$ -	\$ -	\$ 100,000
101-2501-499-84-05	Strategic Planning	\$ 15,000	\$ 15,000	\$ 5,000
101-2501-499-84-50	Discretionary (placeholder)	\$ 204,822	\$ -	\$ 21,474
101-2501-499-84-91	Property Taxes	\$ 31,000	\$ 30,709	\$ 32,000
101-2501-499-84-95	Contingency	\$ 150,000	\$ 102,000	\$ 150,000
101-2501-499-84-97	Salary Increases	\$ -	\$ -	\$ 17,355
101-2501-499-84-99	Salary Reserve - Merit	\$ 179	\$ -	\$ 88,771
101-2501-499-95-06	Transfer Senior Fund	\$ 249,239	\$ 239,239	\$ 260,218
101-2501-499-95-07	Transfer Parks and Recreation Fund	\$ 285,000	\$ 285,000	\$ 379,021
101-2501-499-95-08	Sales Tax Local 1/2%	\$ 658,511	\$ 665,096	\$ 681,723
101-2501-499-95-09	Capital Improvements	\$ 750,000	\$ 750,000	\$ 475,000
TOTAL		\$ 4,605,330	\$ 5,147,986	\$ 4,562,395

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Water

Department - Non-Departmental

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
501-2501-499-33-10	Legal	\$ 2,000	\$ 3,000	\$ 2,000
501-2501-499-33-15	Contractual Services - Audit	\$ 8,320	\$ 8,320	\$ 8,430
501-2501-499-35-10	Contractual Services	\$ 13,000	\$ 13,000	\$ 17,500
501-2501-499-35-17	Credit Card Charges	\$ 54,000	\$ 18,000	\$ 49,500
501-2501-499-52-30	IRMA Insurance	\$ 82,138	\$ 82,138	\$ 82,138
501-2501-499-53-10	Telephone	\$ 21,627	\$ 20,550	\$ 21,000
501-2501-499-60-12	Postage	\$ 18,000	\$ 15,000	\$ 18,000
501-2501-499-84-01	Direct Debit Discount	\$ 5,200	\$ 3,600	\$ -
501-2501-499-84-48	Administrative Services	\$ 390,516	\$ 390,516	\$ 390,727
501-2501-499-84-82	ERI Repayment	\$ 166,821	\$ 166,821	\$ 166,821
501-2501-499-84-95	Contingency	\$ 25,000	\$ 5,000	\$ 25,000
501-2501-499-95-11	Transfer - W/S CIP Fund	\$ 2,020,000	\$ 2,020,000	\$ 1,664,000
501-6076-499-80-20	Revenue Bond Interest	\$ 446,620	\$ 446,620	\$ 412,081
501-6076-499-83-35	Revenue Bond Principal	\$ 1,762,000	\$ 1,762,000	\$ 1,795,000
501-6076-499-84-41	Paying Agent/Bonds	\$ 1,800	\$ 1,800	\$ 2,999
TOTAL		\$ 5,017,042	\$ 4,956,365	\$ 4,655,196

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; and
- utilizes a combination of training and mentoring to build future leaders.

FY2015 Highlights

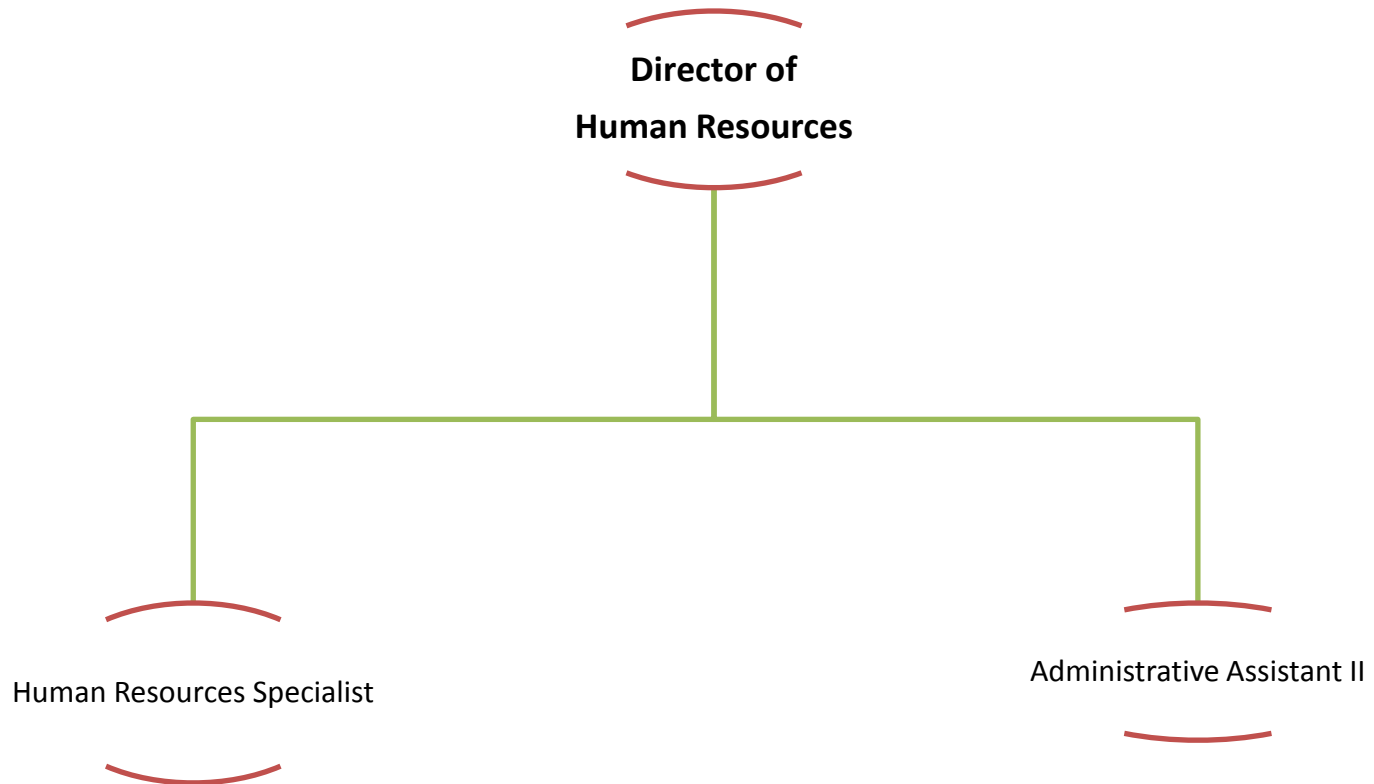
- Implemented the next phase of the Affordable Care Act, including the offering of health insurance to newly qualified employees
- Redesigned Human Resources webpage and transformed it to an employee information site
- Established a promotional list for Police Sergeant*
- Sensitively dealt with various personnel issues and outsourcing of Police Dispatch
- Began reviewing all HR functions, streamlining where possible and creating an HR handbook
- Continued working on 50 Strong leadership training and the IPELRA training committee

FY2016 Initiatives and Programs

- Redesign benefits open enrollment process
- Establish a promotional list for Fire Lieutenant
- Establish entry-level hiring lists for Police and Fire*
- Continue to monitor legal issues
- Continue to monitor the Affordable Care Act requirements
- Continue to provide various training opportunities
- Continue working on 50.Strong leadership training team and the IPELRA training committee

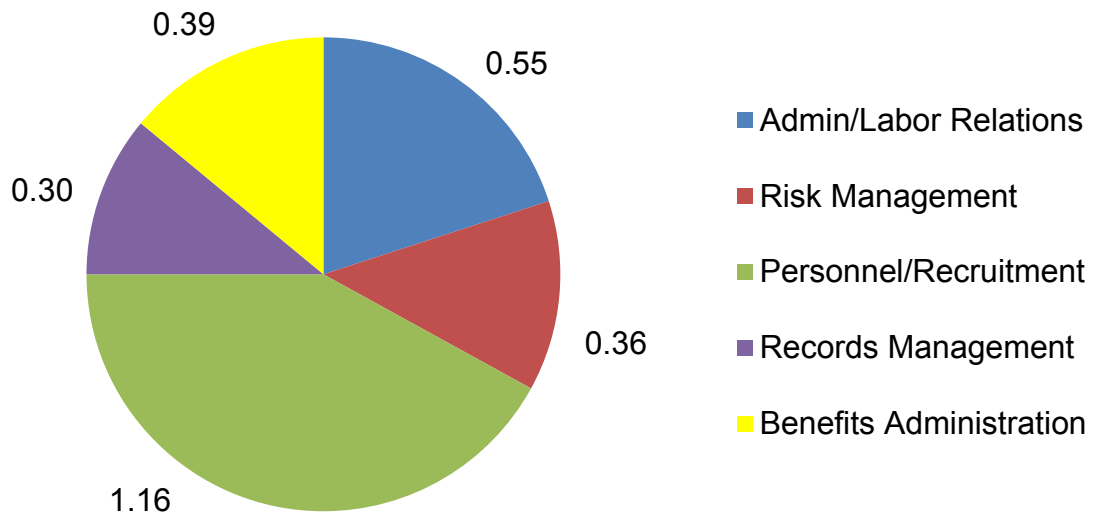
*Indicates Strategic Plan Initiative

**Human Resources
FY 2016**

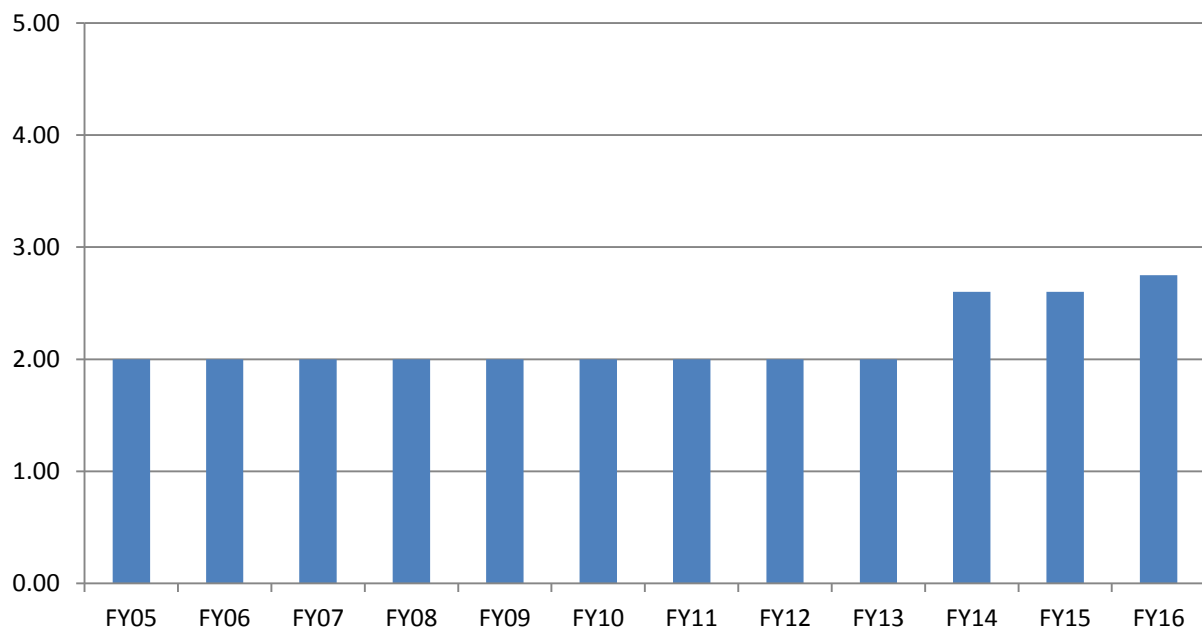


THE CITY OF LAKE FOREST
FY2016
HUMAN RESOURCES

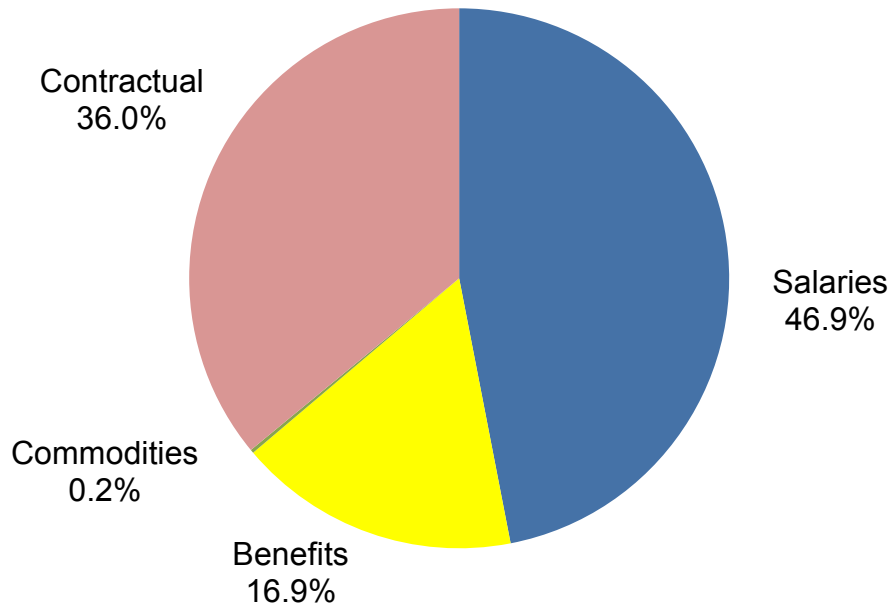
Functional Areas



Full-Time Personnel History



FY 16 EXPENDITURES



Budget Data

FY2015 Amended	\$508,070
FY2016	\$529,574
Change from Prior Year:	\$21,504

Increase attributable to personnel costs.

<u>HUMAN RESOURCES</u>	<u>FY2015 Amended</u>	<u>FY2016</u>	<u>Change</u>
HR Admin	\$460,135	\$484,614	5.32%
Fire & Police Comm	\$47,935	\$44,960	-6.21%
	<hr/>	<hr/>	
	\$508,070	\$529,574	4.23%

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Human Resources

Account Number	Description	FY 2015 Budget	FY 2015 Est. Actual	FY 2016 Budget
101-1701-415-10-10	Salaries	\$ 228,709	\$ 228,563	\$ 243,673
101-1701-415-10-40	Longevity	\$ 4,440	\$ 4,440	\$ 4,940
101-1701-415-20-10	Insurance Medical	\$ 36,307	\$ 35,095	\$ 39,937
101-1701-415-20-11	Insurance Dental	\$ 1,041	\$ 1,016	\$ 1,145
101-1701-415-20-12	Insurance Life	\$ 281	\$ 288	\$ 281
101-1701-415-20-20	Social Security	\$ 15,707	\$ 17,113	\$ 16,987
101-1701-415-20-30	IMRF	\$ 31,176	\$ 31,756	\$ 30,615
101-1701-415-20-40	Flexi Benefits	\$ 396	\$ 396	\$ 396
101-1701-415-29-01	Training and Development	\$ 4,000	\$ 2,375	\$ 1,600
101-1701-415-29-02	Employee Tuition	\$ 15,000	\$ 15,000	\$ 15,549
101-1701-415-29-03	Membership Dues	\$ 2,064	\$ 2,078	\$ 2,094
101-1701-415-29-04	Publications	\$ 4,150	\$ 4,044	\$ 4,100
101-1701-415-29-10	Meetings and Exp Reimb.	\$ 2,000	\$ 1,836	\$ 2,000
101-1701-415-29-12	Personnel Recruitment	\$ 27,151	\$ 32,669	\$ 32,446
101-1701-415-29-14	City Training	\$ 50,300	\$ 50,300	\$ 47,600
101-1701-415-29-51	Employee Activities	\$ 22,300	\$ 21,227	\$ 25,000
101-1701-415-35-10	Contractual Services	\$ 10,000	\$ 5,000	\$ 10,000
101-1701-415-43-16	IT Maintenance	\$ 4,113	\$ 4,113	\$ 5,151
101-1701-415-60-10	Office Supplies	\$ 100	\$ 900	\$ 1,000
101-1701-415-60-13	Printing	\$ 900	\$ 100	\$ 100
TOTAL		\$ 460,135	\$ 458,309	\$ 484,614

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General**Department - Human Resources-Fire & Police Commission**

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-1703-415-29-10	Meetings and Exp. Reimb.	\$ 350	\$ 350	\$ 350
101-1703-415-29-12	Personnel Recruitment	\$ 29,585	\$ 29,585	\$ 22,610
101-1703-415-35-10	Contractual Services	\$ 18,000	\$ 10,400	\$ 22,000
TOTAL		\$ 47,935	\$ 40,335	\$ 44,960

Community Development Department



Restoration work at Market Square.



Willow Lake – new homes under construction.



Northwestern Lake Forest Hospital - site work underway.

Introduction

Mission Statement

The Community Development Department's *mission* is to work together with residents, 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 in the past. To accomplish this, the Department strives to work within the City's governmental system to manage growth and change of the built and the natural environment, provide excellent communications regarding processes and regulations, and to work as an ally to the Department's customers to assist them in successfully moving through the necessary processes to achieve successful completion of their project in a timely manner.

Vision Statement

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

FY2015 Highlights

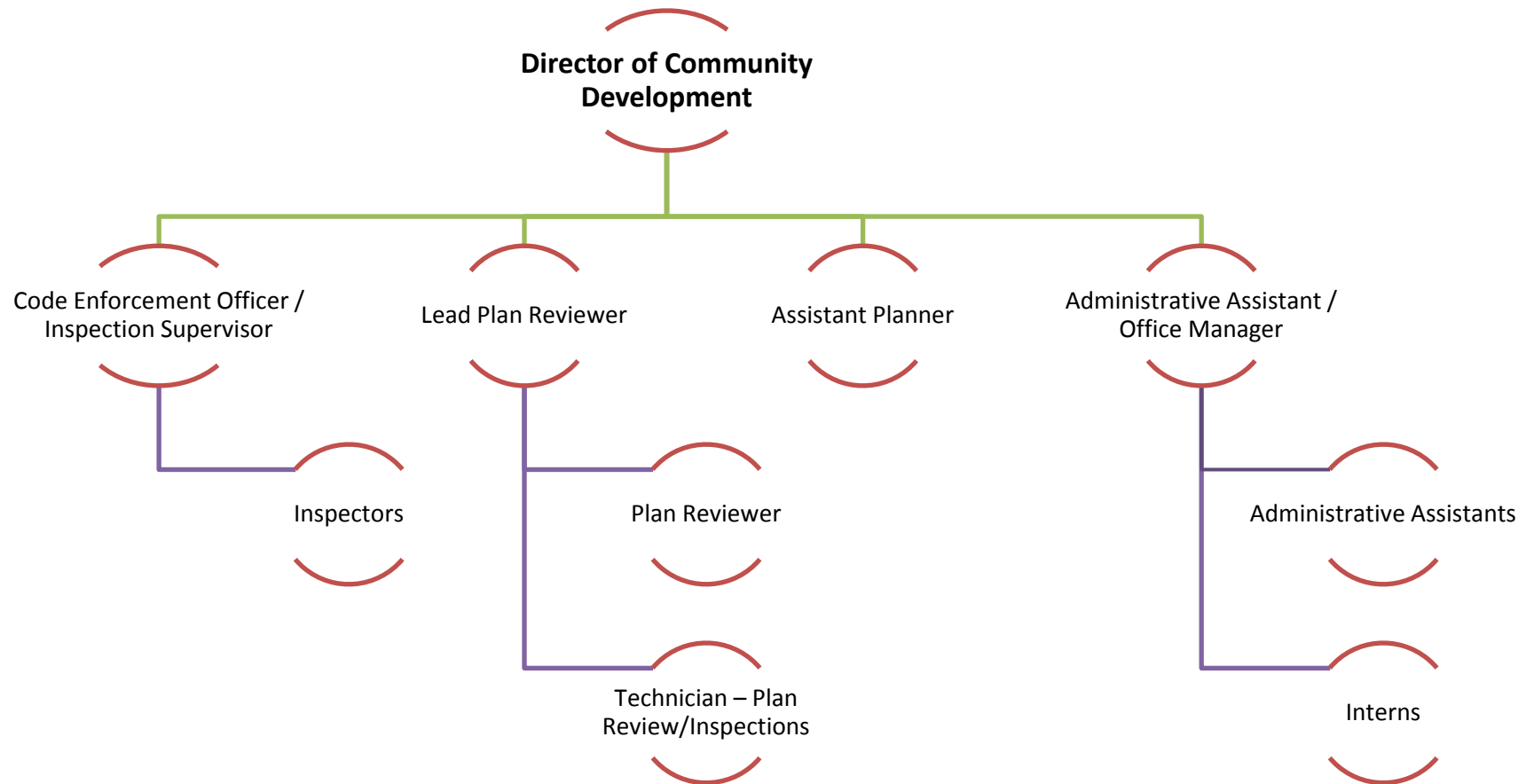
- "Granny flats" were approved as an alternative housing product and as incentive for property owners to restore, preserve and invest in historic outbuildings.*
- Northwestern Lake Forest Hospital construction is underway with significant site work already completed and the foundation for the new hospital beginning to take shape. Close coordination between the hospital team and City staff has occurred throughout the year to review plans for the initial construction phases of the project.*
- A Tax Increment Financing District was approved by the City Council for the former Municipal Services site to support demolition of the buildings, soil remediation and infrastructure improvements.*
- Redevelopment plans for the former Municipal Services site at the corner of Laurel and Western Avenues were presented for public review before the Building Review Board, Plan Commission and Housing Trust Fund Board. Each body is considering different aspects of the proposed plan.*

- An Owner's Representative has been engaged by the City to oversee and provide expertise as the cleanup of the former Municipal Services site moves into high gear.*
- The demolition of Old Main at the former Barat Campus was completed and work is underway to develop the site with athletic fields for Woodlands Academy. Roadway and parking improvements are part of the project.
- Buildout of the Willow Lake and Amberley Woods Courtyard Homes developments are underway again with several new homes under construction.
- Building permit activity is holding steady and the construction of new homes and demolitions of single family homes is keeping pace with last year's pattern of increased activity.
- Restoration plans for both Market Square and the Deerpath Inn were approved by the Historic Preservation Commission. Exterior restoration was completed at Market Square prior to the holiday shopping season. The Deerpath Inn is closed and extensive updating is underway on all of the guest rooms, corridors and main dining room.

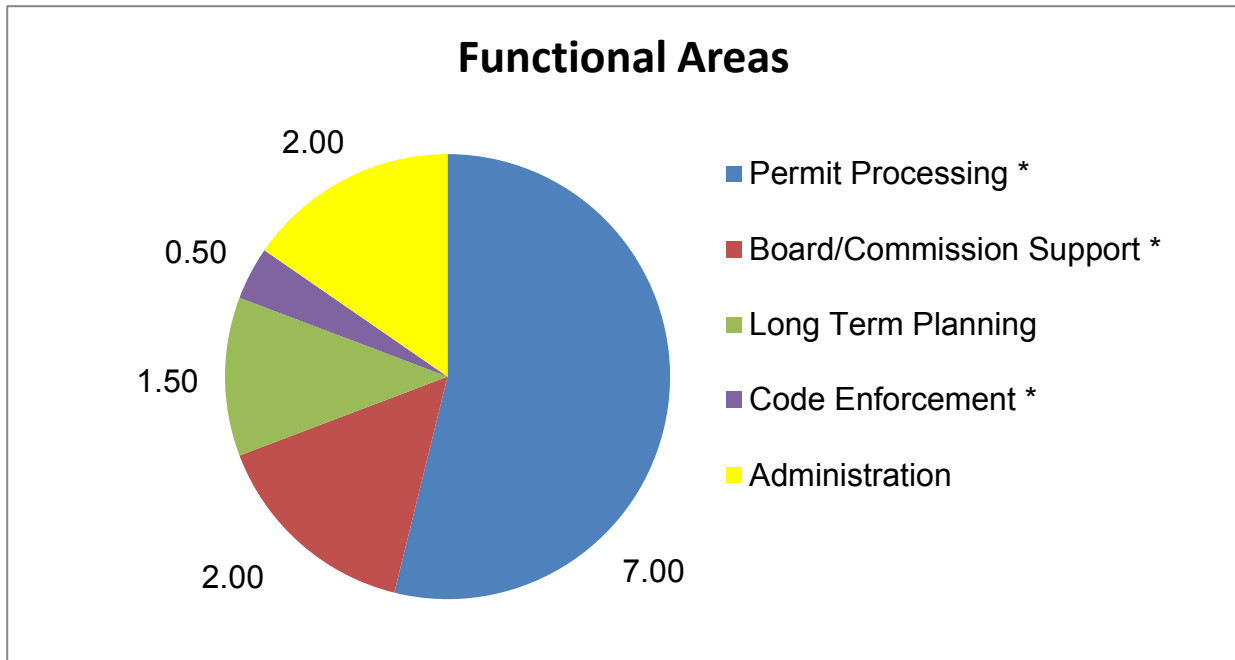
FY2016 Initiatives and Programs

- Support completion of the public review process for the redevelopment of the former Municipal Services site. Expedite cleanup of the site to allow sale of the property to proceed.
- Coordinate with the hospital team to conduct regular inspections as work on the new hospital progresses. Utilize Lake County inspectors to support City staff as needed under a pilot Shared Services Agreement during times of peak activity without adding City staff.*
- Provide the necessary inspection support and guidance to expedite the completion of the renovations at Gorton Community Center.
- Support property owners and tenants in the business districts (Market Square, Deerpath Inn, Westwood Square and others) in undertaking and completing significant improvements to buildings and sites through close coordination during the Board and Commission process, plan development stage and during construction.*
- Support new residential and commercial developments through the Board and Commission process, final approval and plan review processes, and during construction activity. Provide staff support for various activities at the Conway Golf Course in preparation for the BMW Tournament including on-site inspections during buildout of the tournament infrastructure. Facilitate communication with and updates to neighboring property owners.

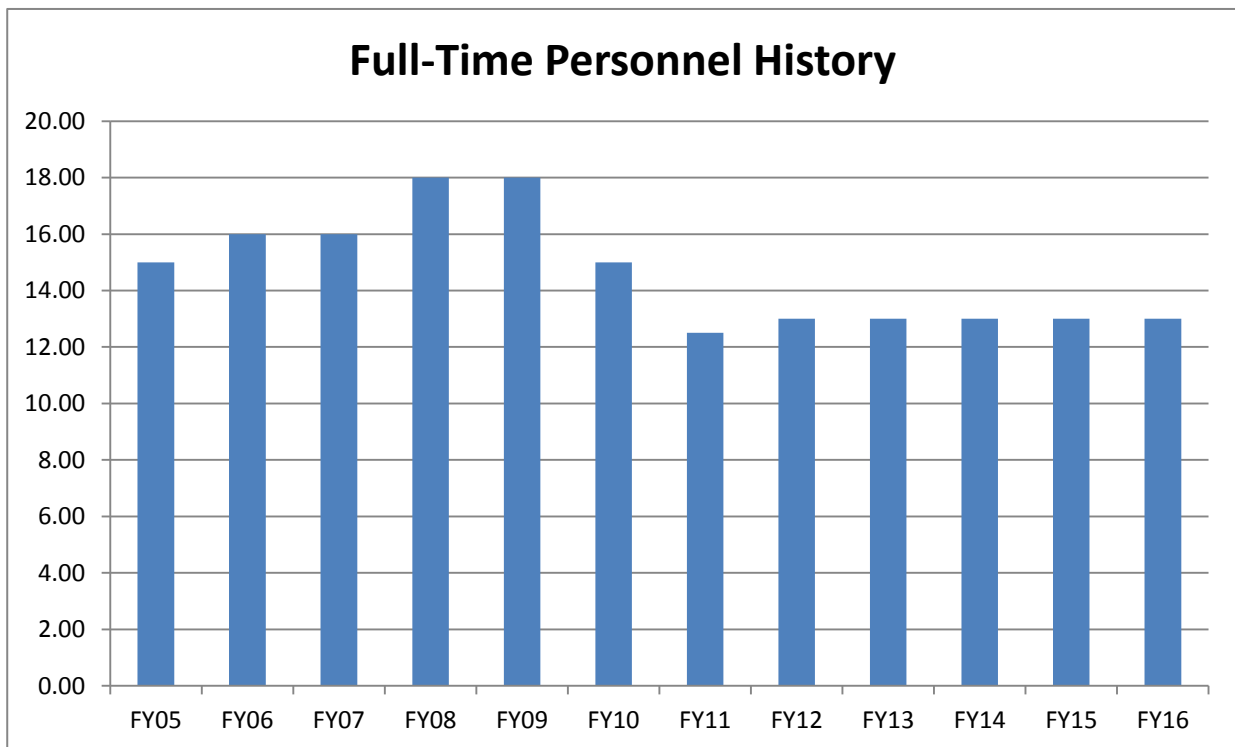
*Indicates Strategic Plan Initiative



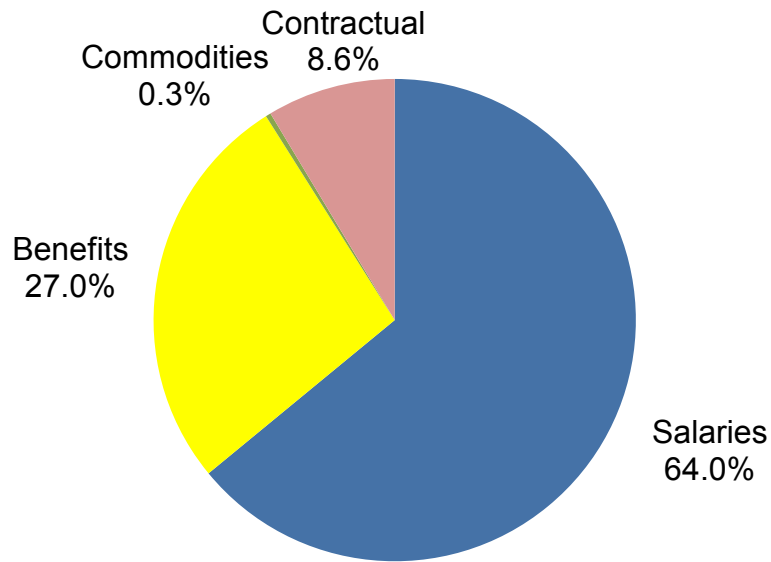
THE CITY OF LAKE FOREST
FY2016
COMMUNITY DEVELOPMENT



* Direct Customer Service Activities



FY 16 EXPENDITURES



Budget Data

FY2015 Amended	\$1,634,418
FY2016	\$1,670,791
Change from Prior Year:	\$36,373

The 2.23% increase over the prior fiscal year is primarily driven by personnel costs.

<u>COMMUNITY DEVELOPMENT</u>	<u>FY2015 Amended</u>	<u>FY2016</u>	<u>Change</u>
Community Development	\$1,634,418	\$1,670,791	2.23%
	<hr/> \$1,634,418	<hr/> \$1,670,791	2.23%

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Community Development

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-3401-414-10-10	Salaries	\$ 1,017,145	\$975,537	\$ 1,044,155
101-3401-414-10-20	Temporary Salaries	\$ 16,550	\$ 10,002	\$ 16,550
101-3401-414-10-30	Overtime	\$ 2,191	\$ 1,500	\$ 2,246
101-3401-414-10-40	Longevity	\$ 6,649	\$ 6,649	\$ 6,980
101-3401-414-20-10	Insurance Medical	\$ 210,689	\$ 194,329	\$ 231,758
101-3401-414-20-11	Insurance Dental	\$ 6,117	\$ 5,464	\$ 6,729
101-3401-414-20-12	Insurance Life	\$ 1,377	\$ 1,136	\$ 1,377
101-3401-414-20-20	Social Security	\$ 73,864	\$ 74,018	\$ 76,826
101-3401-414-20-30	IMRF	\$ 138,097	\$ 135,210	\$ 132,072
101-3401-414-20-40	Flexi Benefits	\$ 2,333	\$ 2,333	\$ 2,333
101-3401-414-29-01	Training and Education	\$ 8,200	\$ 8,200	\$ 10,000
101-3401-414-29-03	Membership Dues	\$ 1,500	\$ 1,150	\$ 1,500
101-3401-414-29-04	Publications	\$ 2,700	\$ 2,500	\$ 1,500
101-3401-414-29-10	Meetings and Exp. Reimb.	\$ 9,200	\$ 9,500	\$ 10,000
101-3401-414-35-10	Contractual Services	\$ 20,000	\$ 10,000	\$ 20,000
101-3401-414-35-31	Elevator Inspection	\$ 24,700	\$ 15,000	\$ 18,727
101-3401-414-35-32	Recording Fees	\$ 2,000	\$ 2,000	\$ 2,000

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Community Development

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-3401-414-43-01	Fleet Rental	\$ 27,339	\$ 27,339	\$ 24,653
101-3401-414-43-16	IT Maintenance	\$ 46,769	\$ 46,769	\$ 47,735
101-3401-414-53-11	Cell Phone	\$ 8,711	\$ 6,000	\$ 7,900
101-3401-414-60-10	Office Supplies	\$ 1,500	\$ 1,500	\$ 1,500
101-3401-414-60-12	Postage	\$ 250	\$ 50	\$ 250
101-3401-414-60-13	Printing	\$ 1,500	\$ 1,500	\$ 1,500
101-3401-414-60-19	Clothing	\$ 1,100	\$ 1,100	\$ 1,000
101-3401-414-60-20	Minor Equipment	\$ 3,937	\$ 3,937	\$ 1,500
	TOTAL	\$ 1,634,418	\$ 1,542,723	\$ 1,670,791

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.

FY2015 Highlights

- Implemented Sprinkler Free Mondays as revised watering restrictions
- Public Works Committee performed detailed analysis of Water Plant filter issue; developed possible options to pursue
- Had both Water Plant intakes cleaned and installed new algae pre-screen system at the Water Plant intakes
- Completed Water Plant Performance Study
- Developed and implemented updated snow plan, new tier salting policy, and expanded snow bird and City building shoveling programs
- Created a joint pothole repair program with the Streets Section and private contractor
- Began replacing and updating all street lights with L.E.D. bulbs
- Completed the Public Safety and City Hall HVAC projects
- Installed lightning protection at the Municipal Services Building
- Redesigned Public Safety's lobby for consolidated Dispatch
- Designed, specified, bid, and inspected School District 67's resurfacing of the Deerpath and Sheridan School parking lots
- Incorporated the widening and resurfacing of the northern portion of the McClory Bike Path into the Annual Resurfacing Project
- Constructed new bike path along McKinley Road between Woodland and Illinois
- Completed Phase II of the West Side Train Station Underpass Project
- Designed and managed the annual Watermain Replacement, Sewer Lining and Pavement Management Projects
- Participated in the Municipal Partnering Initiative (MPI) to consolidate bidding for the Annual Street Resurfacing, Pavement Patching, Concrete Street Repair, Sidewalk and Curb Repair, and Sewer Lining Projects

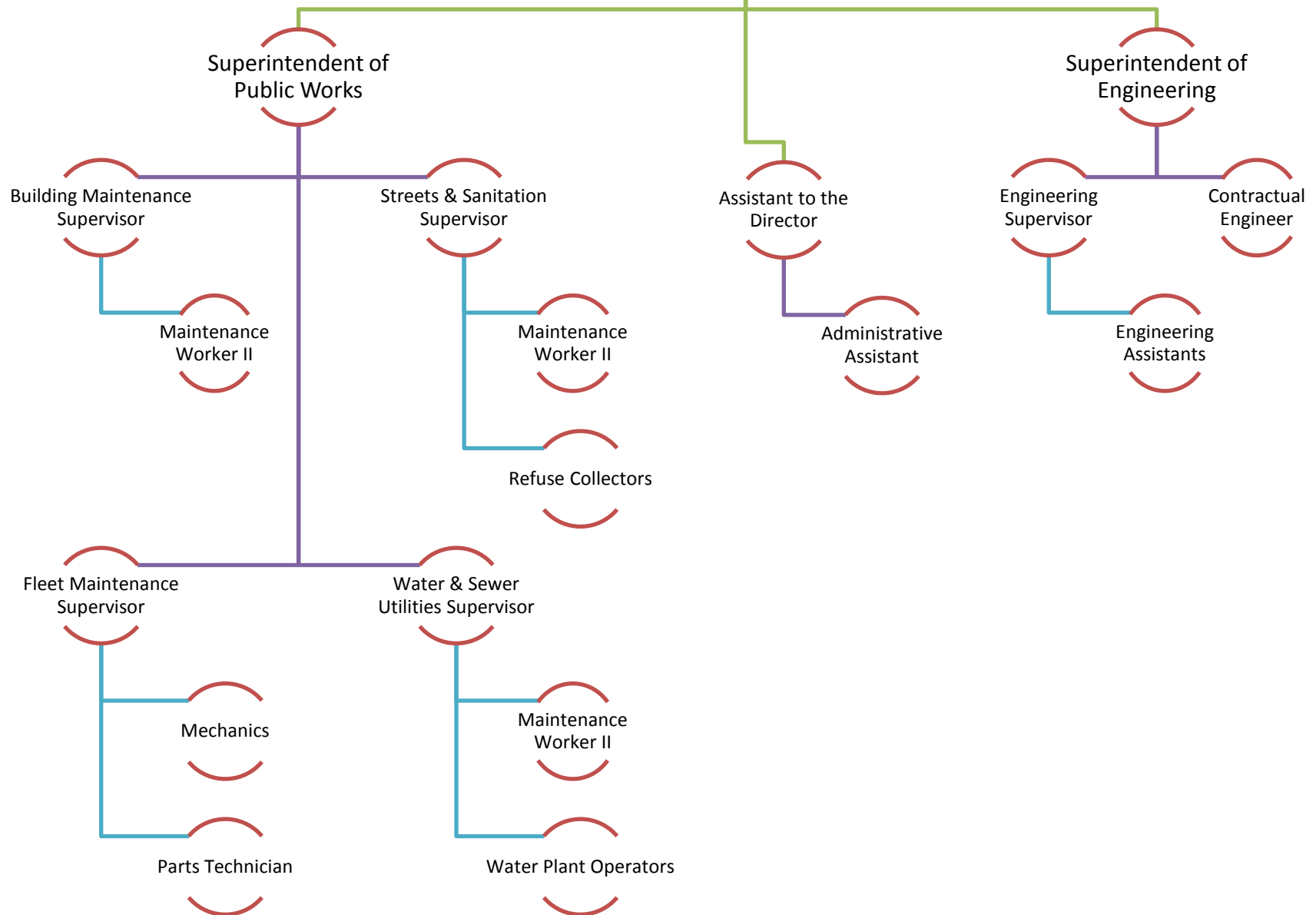
- In partnership with the Department of the Army, designed and managed a watermain installation project to provide City water to the Army Reserve Center
- Completed design for the exterior upgrade restoration work at the East Side Train Station
- Assisted IDOT with the Phase I Design for the Deerpath and Rt. 41 drainage project
- Enacted an Ordinance regulating Illicit Discharge and Stormwater Connections
- Entered into a partnership with the Lake County Forest Preserve to begin Phase I design for a new bike path from Middlefork Forest Preserve to Townline Park
- In partnership with the CPOA Initiated a feasibility study to construct a bike path from Townline Park to I-94
- Received accreditation by FEMA for Community Rating System status
- Began collection of refuse and recycling for School District 67 and 115

FY2016 Initiatives and Programs

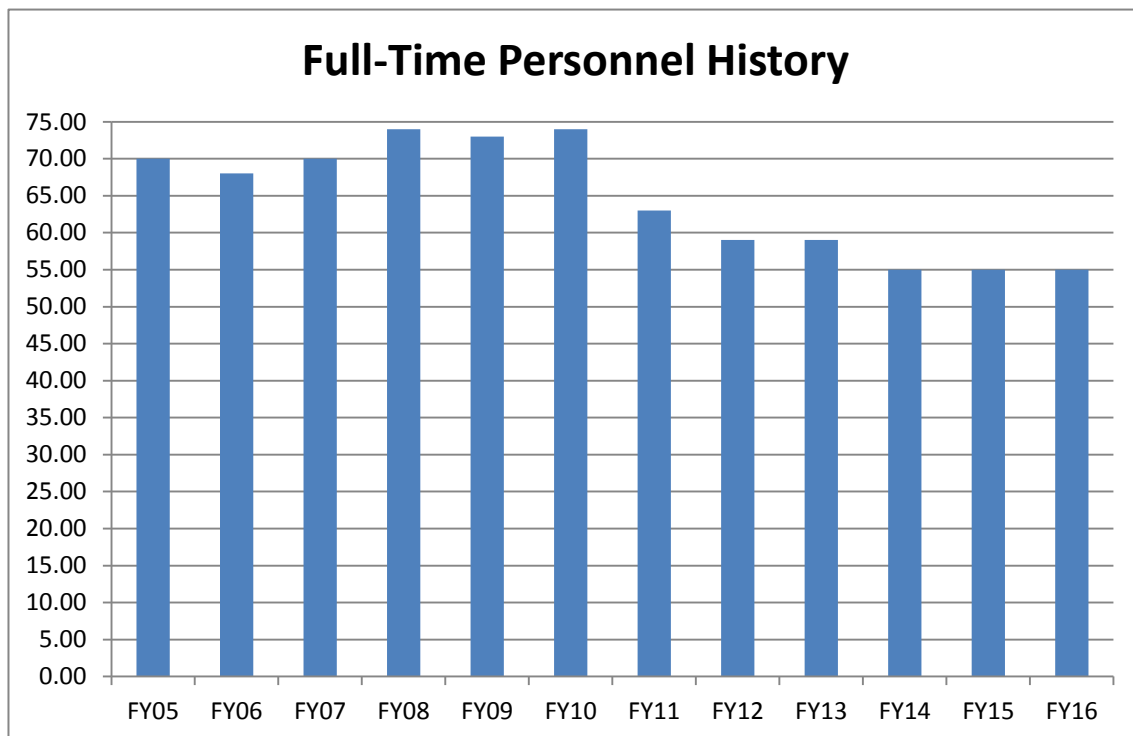
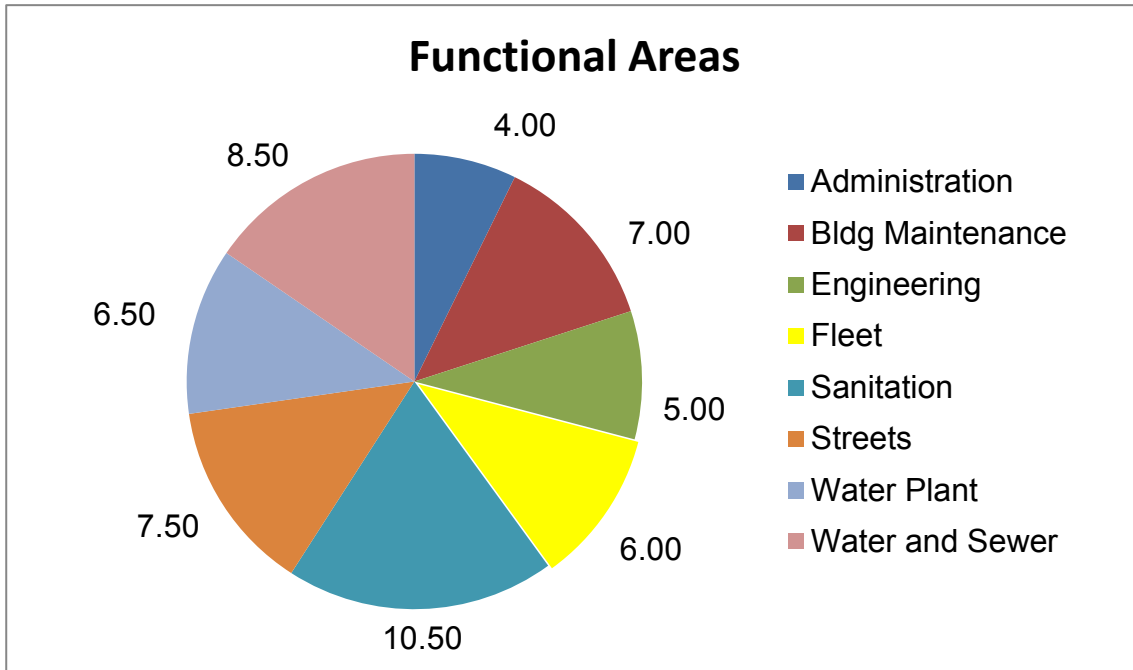
- Complete the East Side Train Station painting and tuck pointing
- Prepare Compost Center for winter 2015/2016 snow storage
- Install a new roof for the Rec. Center
- Construct new interior walls in two salt bay to allow for increased salt storage
- Continue evaluating Deerpath Golf Course and proposed Rte. 41 pumping station project
- Install a new epoxy floor system on the concrete floors in the MS garage
- Continue ADA building improvements
- Complete construction of the McClory Bike Path Project
- Complete the design and seek grant funding for the Telegraph Road Metra Station Pedestrian Underpass
- Assist IDOT with the Phase II design for the Deerpath/Rt.41 drainage and pump station project
- Partner with Lake County Forest Preserve to complete the Phase II design for the Middlefork Savanna/Townline Park Bike Trail and apply for CMAQ grant funding
- Partner with CPOA to begin Phase I design for the RT. 60 Bike Path
- Provide design review and engineering assistance for the redevelopment of the Laurel Avenue re-development
- Begin design for the extension of City sanitary sewers to serve non-sewered areas on North Waukegan Road
- Work in partnership with Lake Bluff to install new sidewalk and crosswalks to eliminate pedestrian hazards on north Sheridan Road
- Continue to assist in design review and development of the Cemetery Ravine Restoration Project
- Complete the Phase I design for the replacement of the Lake-Woodbine Bridge
- Prepare design/construction documents for the replacement of the southwest sanitary force main sewer
- Prepare design/construction documents for the replacement of the Bowling Green/Wilson storm sewer

Director of Public Works

Public Works
FY 2016

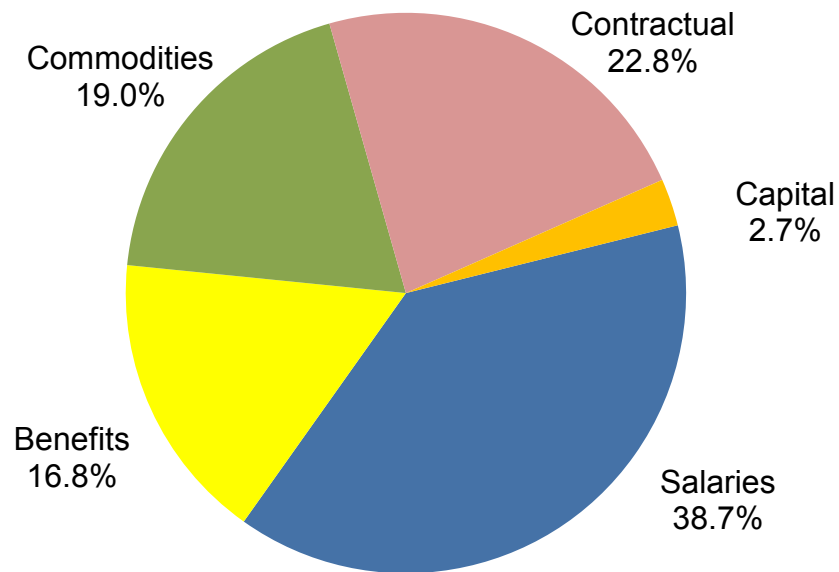


THE CITY OF LAKE FOREST
FY2016
PUBLIC WORKS



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

FY 16 EXPENDITURES



Budget Data

FY2015 Amended	\$12,019,479
FY2016	\$12,268,416
Change from Prior Year:	\$248,937

Increase in Engineering is due to additional overtime and contractual services.

<u>PUBLIC WORKS</u>	<u>FY2015 Amended</u>	<u>FY2016</u>	<u>Change</u>
Building Maintenance	\$1,508,915	\$1,523,512	0.97%
Engineering	\$729,750	\$792,252	8.56%
Administration	\$633,655	\$653,873	3.19%
Streets	\$1,767,851	\$1,833,759	3.73%
Sanitation	\$2,260,266	\$2,273,288	0.58%
Storm Sewers	\$157,237	\$159,701	1.57%
Water & Sewer	\$3,041,869	\$3,074,926	1.09%
Fleet	\$1,919,936	\$1,957,105	1.94%
	<u>\$12,019,479</u>	<u>\$12,268,416</u>	2.07%

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Public Works - Administration

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-5001-450-10-10	Salaries	\$ 287,869	\$ 289,298	\$ 293,558
10-40	Longevity	\$ 2,275	\$ 2,275	\$ 2,525
20-10	Insurance Medical	\$ 62,094	\$ 60,154	\$ 68,303
20-11	Insurance Dental	\$ 1,562	\$ 1,525	\$ 1,718
20-12	Insurance Life	\$ 324	\$ 288	\$ 324
20-20	Social Security	\$ 18,226	\$ 20,246	\$ 19,241
20-30	IMRF	\$ 38,128	\$ 39,440	\$ 36,340
20-40	Flexi	\$ 546	\$ 546	\$ 546
29-01	Training and Development	\$ 7,500	\$ 7,500	\$ 7,500
29-03	Membership Dues	\$ 700	\$ 2,500	\$ 700
29-10	Meetings and Exp Reimb.	\$ 5,244	\$ 5,244	\$ 5,244
35-10	Contractual Services	\$ 14,000	\$ 17,000	\$ 14,000
43-16	IT Maintenance	\$ 33,764	\$ 33,764	\$ 35,543
53-11	Cell Phone	\$ 2,588	\$ 2,588	\$ 2,576
60-20	Minor Equipment	\$ 500	\$ 1,200	\$ 500
TOTAL		\$ 475,320	\$ 483,568	\$ 488,618

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Public Works - Building Maintenance

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-1522-419-10-10	Salaries	\$ 489,907	\$ 474,105	\$ 505,477
10-20	Temporary	\$ 39,040	\$ 37,204	\$ 39,040
10-30	Overtime	\$ 16,645	\$ 8,762	\$ 17,061
10-40	Longevity	\$ 3,970	\$ 3,970	\$ 4,420
20-10	Insurance Medical	\$ 133,866	\$ 105,660	\$ 139,677
20-11	Insurance Dental	\$ 3,644	\$ 3,517	\$ 4,008
20-12	Insurance Life	\$ 756	\$ 656	\$ 756
20-13	Unemployment Insurance	\$ 968	\$ 968	\$ 968
20-20	Social Security	\$ 40,449	\$ 40,761	\$ 41,388
20-30	IMRF	\$ 74,612	\$ 73,615	\$ 70,853
20-40	Flexi	\$ 1,044	\$ 1,044	\$ 1,044
21-15	Jury Duty	\$ -	\$ (17)	\$ -
29-01	Training and Development	\$ 3,000	\$ 2,922	\$ 3,000
29-10	Meetings and Exp Reimb.	\$ 500	\$ 500	\$ 500
35-10	Contractual Services	\$ 113,874	\$ 122,174	\$ 115,954
41-10, 41-15, 62-13, 62-14, 62-15	Utilities	\$ 84,893	\$ 99,792	\$ 99,720
42-30	Janitorial Services	\$ 112,400	\$ 100,300	\$ 103,300
43-01	Fleet Rental	\$ 33,839	\$ 33,839	\$ 34,733
43-30, 43-31, 43-32, 43-33, 43-34, 43-36	Repair & Maintenance	\$ 57,320	\$ 75,910	\$ 67,320

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Public Works - Building Maintenance

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
53-11	Cell Phone	\$ 2,527	\$ 2,527	\$ 2,527
60-10	Office Supplies	\$ 500	\$ 435	\$ 500
60-19	Clothing	\$ 2,000	\$ 2,000	\$ 2,000
60-20	Minor Equipment	\$ 9,900	\$ 10,573	\$ 9,900
61-11	Maintenance Materials/Supplies	\$ 85,546	\$ 79,266	\$ 82,066
61-40	Janitorial Supplies	\$ 12,600	\$ 12,600	\$ 13,100
61-41	Materials for Bld. Maint.	\$ 19,200	\$ 14,200	\$ 19,200
67-44	General Improvements	\$ 165,915	\$ 165,915	\$ 145,000
TOTAL		\$ 1,508,915	\$ 1,473,198	\$ 1,523,512

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Public Works - Engineering

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-3747-417-10-10	Salaries	\$ 340,828	\$ 346,045	\$ 357,416
10-20	Temporary Salaries	\$ 4,000	\$ 3,920	\$ 4,000
10-30	Overtime	\$ 3,295	\$ 5,995	\$ 9,510
10-40	Longevity	\$ 1,160	\$ 1,160	\$ 1,275
20-10	Insurance Medical	\$ 80,345	\$ 73,863	\$ 88,379
20-11	Insurance Dental	\$ 2,082	\$ 2,033	\$ 2,291
20-12	Insurance Life	\$ 432	\$ 384	\$ 432
20-20	Social Security	\$ 25,373	\$ 27,017	\$ 26,973
20-30	IMRF	\$ 46,424	\$ 48,277	\$ 45,764
20-40	Flexi	\$ 696	\$ 696	\$ 696
29-01	Training and Development	\$ 4,000	\$ 2,900	\$ 4,000
29-03	Membership Dues	\$ 500	\$ 150	\$ 500
29-04	Subscriptions/Publications	\$ 500	\$ 300	\$ 500
29-10	Meeting/Exp. Reimbursement	\$ 2,000	\$ 900	\$ 2,000
35-10	Contractual Services	\$ 60,000	\$ 75,000	\$ 90,000
43-01	Fleet Rental	\$ 13,546	\$ 13,546	\$ 11,593
53-11	Cell Phone	\$ 3,725	\$ 3,725	\$ 2,598
60-10	Office Supplies	\$ 1,200	\$ 500	\$ 1,200
60-12	Postage	\$ 500	\$ 400	\$ 500

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Public Works - Engineering

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
60-13	Printing & Stationery	\$ 1,000	\$ 1,000	\$ 1,000
60-19	Clothing	\$ 300	\$ 200	\$ 300
60-20	Minor Equipment	\$ 3,081	\$ 1,800	\$ 3,081
TOTAL		\$ 594,987	\$ 609,811	\$ 654,008

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Fleet

Department - Fleet

		FY2015	FY2015	FY2016
Account Number	Description	Budget	Est. Actual	Budget
601-5901-437-10-10	Salaries	\$ 468,113	\$ 476,199	\$ 490,821
10-30	Overtime	\$ 17,310	\$ 31,915	\$ 17,743
10-40	Longevity	\$ 1,845	\$ 1,845	\$ 2,195
20-10	Insurance Medical	\$ 94,394	\$ 79,977	\$ 103,834
20-11	Insurance Dental	\$ 3,123	\$ 3,050	\$ 3,436
20-12	Insurance Life	\$ 648	\$ 576	\$ 648
20-13	Unemployment Insurance	\$ 2,000	\$ -	\$ -
20-20	Social Security	\$ 35,658	\$ 39,124	\$ 37,456
20-30	IMRF	\$ 66,006	\$ 68,021	\$ 64,276
20-40	Flexi	\$ 1,092	\$ 1,092	\$ 1,092
29-01	Training and Development	\$ 9,500	\$ 8,000	\$ 9,500
29-04	Publications/Subscriptions	\$ 1,000	\$ 1,000	\$ 1,000
29-10	Meeting/Expense Reimb.	\$ 1,000	\$ 1,000	\$ 1,000
33-30	Safety	\$ 2,000	\$ 2,000	\$ 2,000
35-10	Contractual - Misc.	\$ 2,000	\$ 4,883	\$ 2,000
43-11	Outside Veh. Maint.	\$ 100,000	\$ 125,000	\$ 100,000
43-16	I.T. Maintenance	\$ 5,499	\$ 5,592	\$ 5,436
44-25	Rentals / Equipment Rentals	\$ 22,000	\$ 28,000	\$ 25,000
53-11	Cell Phone	\$ 2,292	\$ 2,292	\$ 1,688

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Fleet
Department - Fleet

		FY2015	FY2015	FY2016
Account Number	Description	Budget	Est. Actual	Budget
60-10	Office Supplies	\$ 2,100	\$ 2,000	\$ 2,000
60-13	Printing	\$ 500	\$ 500	\$ 500
60-19	Clothing	\$ 3,500	\$ 3,500	\$ 3,500
60-20	Minor Equipment	\$ 3,000	\$ 6,000	\$ 3,000
61-10	Fleet Supplies/Parts	\$ 424,000	\$ 400,000	\$ 424,000
61-16	Mechanic Tools	\$ 1,600	\$ 1,600	\$ 1,600
62-14	Fuel and Oil	\$ 560,000	\$ 551,562	\$ 560,000
84-38	Freight Shipping	\$ 500	\$ 500	\$ 500
84-48	Administration Services	\$ 59,256	\$ 59,256	\$ 62,880
84-95	Contingency	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL		\$ 1,919,936	\$ 1,934,484	\$ 1,957,105

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Public Works - Sanitation

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-5240-432-10-10	Salaries	\$ 741,585	\$ 718,213	\$ 742,663
10-20	Temporary	\$ 99,933	\$ 96,947	\$ 99,933
10-30	Overtime	\$ 7,691	\$ 18,612	\$ 7,883
10-40	Longevity	\$ 5,425	\$ 5,425	\$ 3,555
20-10	Insurance Medical	\$ 158,345	\$ 164,169	\$ 176,322
20-11	Insurance Dental	\$ 5,466	\$ 5,652	\$ 6,013
20-12	Insurance Life	\$ 1,134	\$ 1,056	\$ 1,134
20-13	Unemployment	\$ 4,215	\$ 4,215	\$ 4,445
20-20	Social Security	\$ 61,541	\$ 63,854	\$ 61,723
20-30	IMRF	\$ 114,155	\$ 124,063	\$ 105,827
20-40	Flexi	\$ 1,863	\$ 1,863	\$ 1,863
29-01	Training and Development	\$ 1,500	\$ 1,605	\$ 1,500
29-10	Meetings and Exp Reimb.	\$ 670	\$ 785	\$ 670
35-10	Contractual Services	\$ 120,000	\$ 116,040	\$ 120,000
42-10	Refuse Disposal Services	\$ 397,000	\$ 346,000	\$ 357,500
42-11	Recycling Materials	\$ 5,000	\$ 29,000	\$ 30,000
43-01	Vehicle (Fleet) Rental	\$ 510,408	\$ 510,408	\$ 528,159
43-10	Maintenance of Equipment	\$ 515	\$ 515	\$ 515
53-11	Cell Phone	\$ 3,305	\$ 3,305	\$ 2,768
60-19	Clothing	\$ 5,000	\$ 4,100	\$ 5,000

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Public Works - Sanitation

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
60-20	Minor Equipment	\$ 4,000	\$ 7,977	\$ 4,000
61-11	Maintenance Materials	\$ 8,000	\$ 14,500	\$ 8,000
61-13	Materials to Maintain Equipment	\$ 515	\$ 850	\$ 515
65-18	Yard Waste Bags (Stickers)	\$ 3,000	\$ 3,253	\$ 3,300
TOTAL		\$ 2,260,266	\$ 2,242,407	\$ 2,273,288

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Public Works - Storm Sewer

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
10-10	Salaries	\$ 70,431	\$ 70,445	\$ 72,184
10-30	Overtime	\$ 11,612	\$ 6,718	\$ 11,902
10-40	Longevity	\$ 1,560	\$ 1,560	\$ 1,755
20-10	Insurance Medical	\$ 21,608	\$ 21,283	\$ 23,769
20-11	Insurance Dental	\$ 521	\$ 508	\$ 573
20-12	Insurance Life	\$ 108	\$ 96	\$ 108
20-20	Social Security	\$ 5,837	\$ 5,541	\$ 5,944
20-30	IMRF	\$ 10,874	\$ 10,073	\$ 10,100
20-40	Flexi	\$ 198	\$ 198	\$ 198
35-10	Contractual - Misc.	\$ 11,500	\$ 5,450	\$ 11,500
61-11	Maint. Material	\$ 16,888	\$ 16,888	\$ 15,568
61-13	Materials to Maint. Equip.	\$ 6,100	\$ 6,100	\$ 6,100
TOTAL		\$ 157,237	\$ 144,860	\$ 159,701

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Public Works - Streets

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-5131-431-10-10	Salaries	\$ 535,028	\$ 499,283	\$ 528,256
10-20	Temporary	\$ -	\$ 246	\$ -
10-30	Overtime	\$ 159,214	\$ 175,080	\$ 162,444
10-40	Longevity	\$ 5,565	\$ 5,565	\$ 3,655
20-10	Insurance Medical	\$ 131,185	\$ 80,635	\$ 145,672
20-11	Insurance Dental	\$ 3,904	\$ 2,848	\$ 4,295
20-12	Insurance Life	\$ 810	\$ 576	\$ 810
20-13	Unemployment	\$ 3,960	\$ 3,960	\$ 3,960
20-20	Social Security	\$ 51,771	\$ 41,175	\$ 52,035
20-30	IMRF	\$ 95,449	\$ 73,884	\$ 88,777
20-40	Flexi	\$ 1,221	\$ 1,221	\$ 1,221
29-01	Training and Development	\$ 4,000	\$ 1,500	\$ 4,000
29-03	Membership Dues	\$ 250	\$ -	\$ 250
29-04	Subscriptions/Publications	\$ 200	\$ -	\$ 200
29-10	Meetings and Exp Reimb.	\$ 1,500	\$ 900	\$ 1,500
35-10	Contractual Services	\$ 64,680	\$ 157,200	\$ 114,680
42-10	Refuse Disposal Services	\$ 8,000	\$ 2,000	\$ 8,000
43-01	Vehicle (Fleet) Rental	\$ 321,919	\$ 321,919	\$ 365,525
53-11	Cell Phone	\$ 2,120	\$ 1,600	\$ 2,033

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Public Works - Streets

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
60-10	Office Supplies	\$ 250	\$ 550	\$ 250
60-19	Clothing	\$ 3,000	\$ 3,000	\$ 3,000
60-20	Minor Equipment	\$ 11,125	\$ 36,131	\$ 11,125
61-11	Maintenance Materials	\$ 112,200	\$ 74,494	\$ 126,571
61-12	Maintenance Materials - Gas Lighting	\$ 18,000	\$ 15,000	\$ 18,000
61-13	Materials to Maintain Equipment	\$ 2,500	\$ 2,500	\$ 2,500
65-11	Chemicals	\$ 230,000	\$ 250,478	\$ 185,000
TOTAL		\$ 1,767,851	\$ 1,751,745	\$ 1,833,759

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Water

Department - Public Works

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
10-10	Salaries	\$ 1,245,808	\$ 1,205,181	\$ 1,283,906
10-20	Temporary Salaries	\$ -	\$ 5,655	\$ 5,500
10-30	Overtime	\$ 61,721	\$ 77,149	\$ 63,264
10-40	Longevity	\$ 15,410	\$ 15,410	\$ 17,125
20-10	Insurance Medical	\$ 280,756	\$ 259,108	\$ 318,411
20-11	Insurance Dental	\$ 8,850	\$ 8,009	\$ 9,735
20-12	Insurance Life	\$ 1,836	\$ 1,480	\$ 1,836
20-13	Unemployment Insurance	\$ -	\$ 10,868	\$ -
20-20	Social Security	\$ 95,741	\$ 100,019	\$ 99,508
20-30	IMRF	\$ 177,469	\$ 173,146	\$ 169,862
20-40	Flexi	\$ 3,126	\$ 3,126	\$ 3,126
21-10	Workmen's Compensation	\$ -	\$ -	\$ -
29-01	Training/Education	\$ 10,000	\$ 10,000	\$ 10,000
29-03	Membership Dues	\$ 1,500	\$ 1,500	\$ 1,500
29-04	Publications	\$ 500	\$ 1,500	\$ 500
29-10	Meeting/Expense Reimb.	\$ 2,776	\$ 2,776	\$ 2,776
35-10	Contractual - Misc.	\$ 271,753	\$ 301,093	\$ 248,523
35-15	Leak Detection	\$ 35,770	\$ 35,770	\$ 20,000
35-16	Meter Testing	\$ 16,200	\$ 16,200	\$ 16,200
35-25	J.U.L.I.E. Locate	\$ 8,000	\$ 8,000	\$ 8,000

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Water

Department - Public Works

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
41-10	Water	\$ 700	\$ 1,000	\$ 700
42-10	Refuse Disposal Services	\$ 20,000	\$ 20,000	\$ 20,000
43-01	Vehicle (Fleet) Rental	\$ 164,805	\$ 164,805	\$ 160,538
43-02	Pavement Repairs/Main Breaks	\$ 6,000	\$ 6,000	\$ 6,000
43-10	Maint. Of Equipment	\$ 350	\$ 350	\$ 350
43-16	IT Maintenance	\$ 25,023	\$ 25,023	\$ 24,233
43-30	Building Maintenance	\$ 5,000	\$ 5,000	\$ 5,000
53-11	Cell Phone	\$ 5,451	\$ 5,451	\$ 4,933
60-10	Office Supplies	\$ 2,000	\$ 2,000	\$ 2,000
60-12	Postage	\$ 500	\$ 500	\$ 500
60-19	Clothing	\$ 6,500	\$ 6,500	\$ 6,500
60-20	Minor Equipment	\$ 24,500	\$ 26,100	\$ 24,500
61-11	Maintenance Material	\$ 83,147	\$ 83,147	\$ 83,147
61-13	Material to Maint. Equipment	\$ 85,600	\$ 85,600	\$ 85,600
61-40	Janitorial Supplies	\$ 3,000	\$ 3,000	\$ 3,000
61-41	Material for Building Maint.	\$ 3,500	\$ 3,500	\$ 3,500
62-12	Diesel Oil	\$ 8,275	\$ 8,275	\$ 8,275
62-13	Electricity	\$ 365,000	\$ 297,552	\$ 365,000
62-15	Natural Gas	\$ 41,600	\$ 48,835	\$ 48,850
65-11	Chemicals	\$ 93,000	\$ 93,000	\$ 92,227

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Water

Department - Public Works

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
66-12	Water Meters	\$ 15,000	\$ 19,717	\$ 15,000
66-13	Manhole Lining/Lids	\$ 30,000	\$ 13,502	\$ 30,000
66-21	Water Operating Equipment	\$ 78,800	\$ 78,800	\$ 78,800
75-37	Operating Capital	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL		\$ 3,334,967	\$ 3,263,647	\$ 3,378,425

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

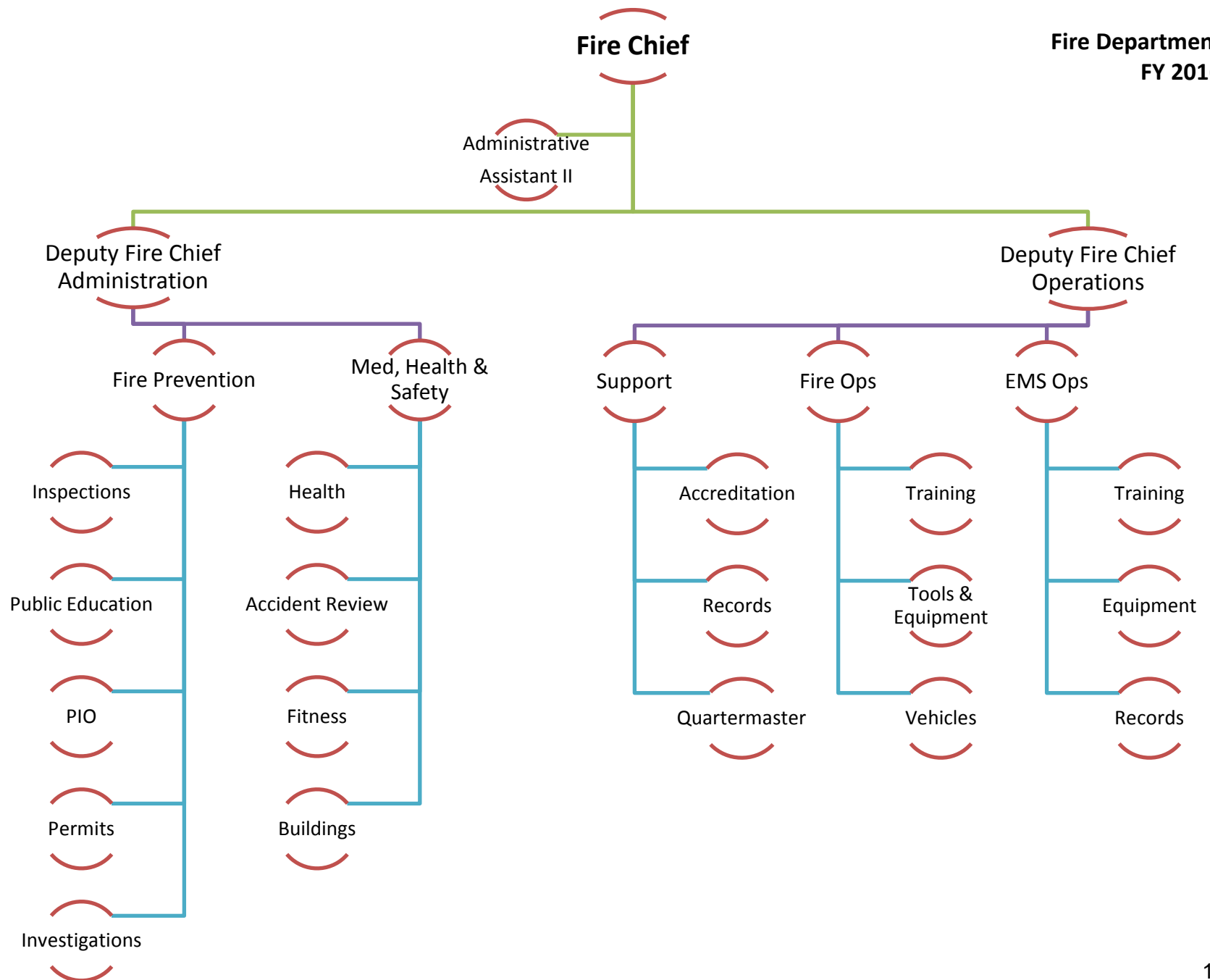
It is the vision of the Lake Forest Fire Department to become a premier public safety organization, accomplished through dedication to public service, and an uncompromising concern for the welfare of all people.

FY2015 Highlights

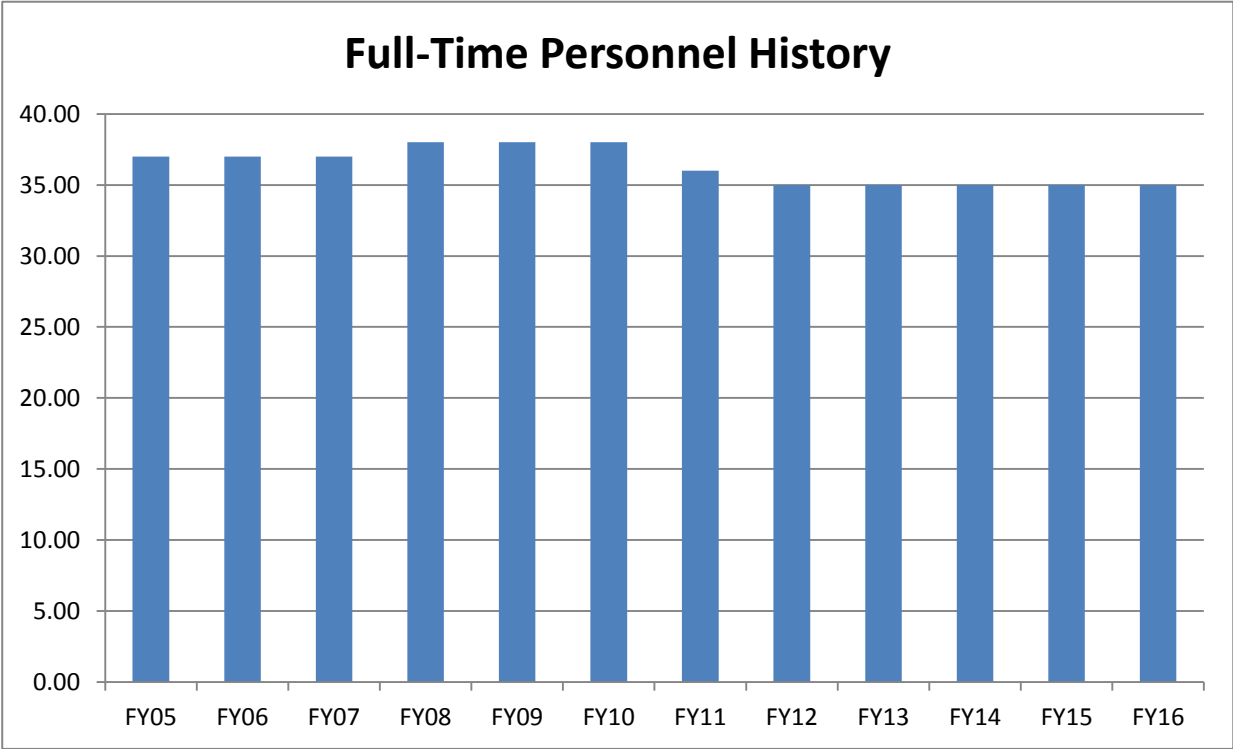
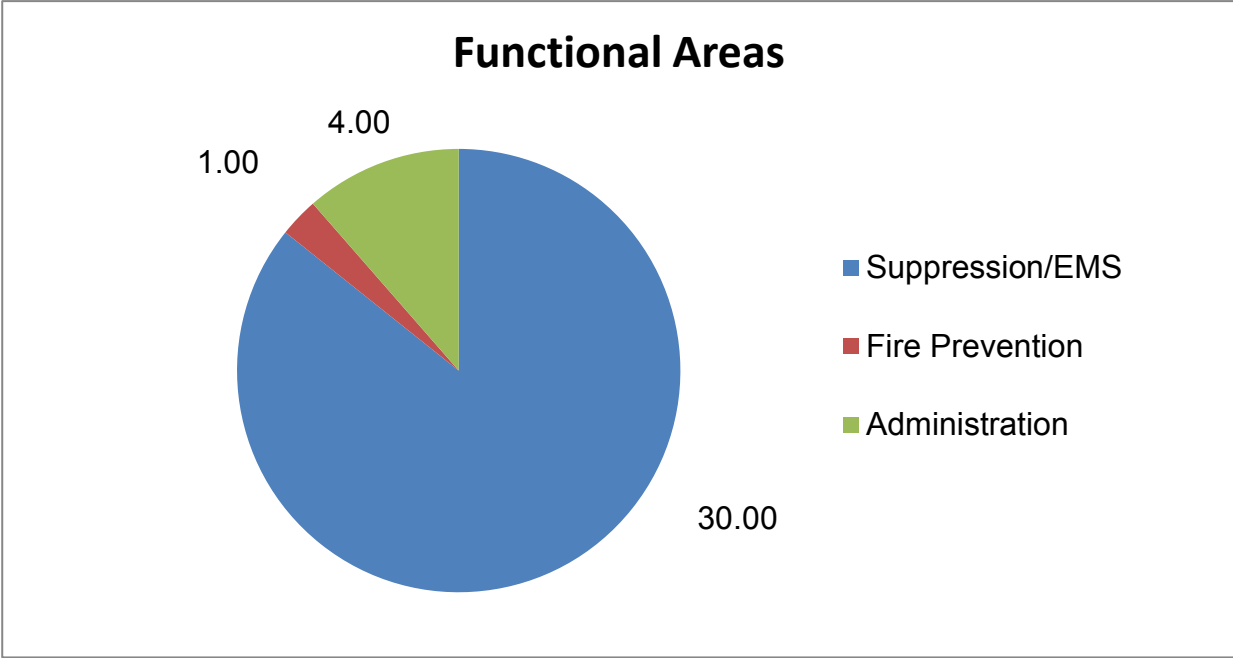
- Fire Vision 20/20 study
- Increased training opportunities while being creative and fiscally responsible
- Assisted in the merger into a consolidated dispatch center on many levels
- Continued participation in planning with Northwestern Lake Forest Hospital in development of the new hospital campus
- Assisted the Lake Forest High School District in the development and roll out of their Emergency & Crisis Response Plan

FY2016 Initiatives and Programs

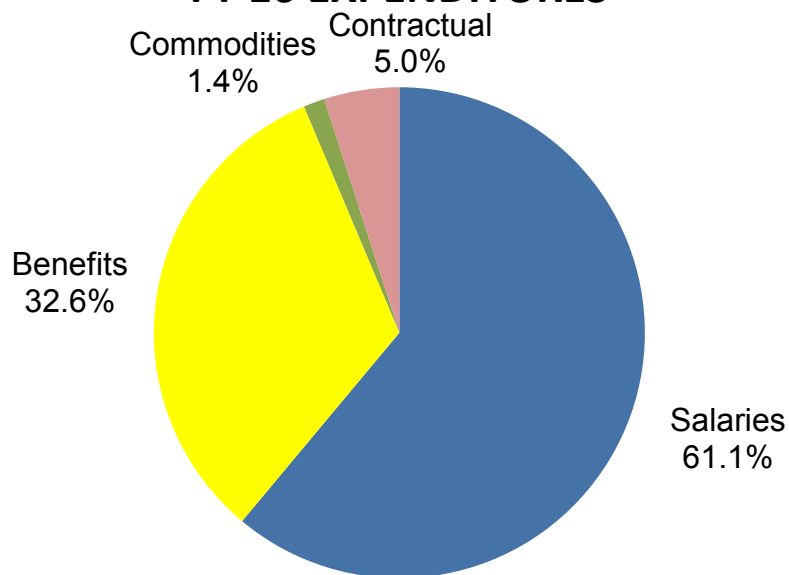
- Continue work with the Department's succession planning
- Preparation for re-accreditation through the Center for Public Safety Excellence
- Prepare for the 2015 BMW Championship with preparations for providing EMS services, leadership with the Unified Command Post and Life Safety Inspections
- Continue team work with Glenview dispatch and other members of the consolidated dispatch services
- Continued work on vehicle replacement planning



THE CITY OF LAKE FOREST
FY2016
FIRE



FY 16 EXPENDITURES



Budget Data

FY2015 Amended	\$5,997,182
FY2016	\$6,166,458
Change from Prior Year:	\$169,276

An overall increase of 2.82% is largely driven by personnel costs. Additional funds have been allocated for minor equipment replacement in suppression and EMS.

<u>FIRE</u>	<u>FY2015 Amended</u>	<u>FY2016</u>	<u>Change</u>
Personnel & Administration	\$5,876,680	\$6,032,958	2.66%
Suppression	\$95,502	\$100,500	5.23%
EMS	\$25,000	\$33,000	32.00%
	<hr/>	<hr/>	
	\$5,997,182	\$6,166,458	2.82%

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Fire Administration

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-7552-422-10-10	Salaries	\$ 3,399,738	\$ 3,375,063	\$ 3,431,012
101-7552-422-10-20	Temporary	\$ 65,857	\$ 71,002	\$ 65,857
101-7552-422-10-30	Overtime	\$ 238,698	\$ 207,630	\$ 238,698
101-7552-422-10-40	Longevity	\$ 28,411	\$ 28,411	\$ 30,340
101-7552-422-20-10	Insurance Medical	\$ 627,534	\$ 586,280	\$ 670,833
101-7552-422-20-11	Insurance Dental	\$ 18,870	\$ 18,537	\$ 21,188
101-7552-422-20-12	Insurance Life	\$ 6,086	\$ 5,282	\$ 5,976
101-7552-422-20-20	Social Security	\$ 59,851	\$ 66,387	\$ 64,821
101-7552-422-20-30	IMRF	\$ 22,775	\$ 19,130	\$ 22,102
101-7552-422-20-40	Flexi	\$ 6,260	\$ 6,260	\$ 6,260
101-7552-422-29-01	Training and Development	\$ 4,000	\$ 8,100	\$ 4,000
101-7552-422-29-02	Employee Tuition	\$ 3,800	\$ 3,800	\$ 3,600
101-7552-422-29-03	Membership Dues	\$ 2,289	\$ 4,000	\$ 2,289
101-7552-422-29-10	Meetings and Exp Reimbursement	\$ 9,226	\$ 13,000	\$ 9,226
101-7552-422-35-10	Contractual Services	\$ 22,095	\$ 10,420	\$ -
101-7552-422-35-11	SRT Assessment	\$ 6,000	\$ 6,000	\$ 6,000
101-7552-422-43-01	Fleet Rental	\$ 126,077	\$ 126,077	\$ 151,567
101-7552-422-43-10	Maintenance of Equipment	\$ 9,000	\$ 12,500	\$ 9,000

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Fire Administration

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-7552-422-43-16	IT Maintenance	\$ 39,924	\$ 39,924	\$ 49,686
101-7552-422-44-25	Equipment Rental	\$ 212	\$ 212	\$ 212
101-7552-422-53-11	Cell Phones	\$ 8,589	\$ 8,589	\$ 8,589
101-7552-422-60-10	Office Supplies	\$ 5,000	\$ 7,500	\$ 5,000
101-7552-422-60-13	Printing	\$ 1,000	\$ 1,000	\$ 1,000
101-7552-422-60-20	Minor Equipment	\$ 8,000	\$ 8,000	\$ 8,000
101-7552-422-66-10	Assets under \$10,000	\$ -	\$ 12,161	
101-7552-422-95-04	Fire Pension Levy	\$ 1,157,388	\$ 1,168,286	\$ 1,217,702
TOTAL-Administration		\$ 5,876,680	\$ 5,813,551	\$ 6,032,958

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Fire Suppression

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-7553-422-29-01	Training and Development	\$ 10,000	\$ 12,800	\$ 10,000
101-7553-422-29-04	Publications	\$ 502	\$ 700	\$ 500
101-7553-422-43-10	Maintenance of Equipment	\$ 32,000	\$ 32,000	\$ 32,000
101-7553-422-60-19	Clothing	\$ 25,000	\$ 25,000	\$ 25,000
101-7553-422-60-20	Minor Equipment	\$ 27,000	\$ 27,000	\$ 32,000
101-7553-422-65-11	Chemicals	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL		\$ 95,502	\$ 98,500	\$ 100,500

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- General

Department - Fire EMS

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
101-7555-422-29-01	Training and Development	\$ 7,000	\$ 7,000	\$ 7,000
101-7555-422-43-10	Maintenance of Equipment	\$ 9,000	\$ 9,000	\$ 12,000
101-7555-422-60-13	Printing	\$ 500	\$ 500	\$ 500
101-7555-422-60-20	Minor Equipment	\$ 8,000	\$ 8,000	\$ 13,000
101-7555-422-65-11	Chemicals	\$ 500	\$ 1,500	\$ 500
TOTAL		\$ 25,000	\$ 26,000	\$ 33,000

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 adapt to the distressed economic environment. It will use City Council direction with regard to core and elective services to focus the resources provided in upcoming budgets to provide police service to the community.

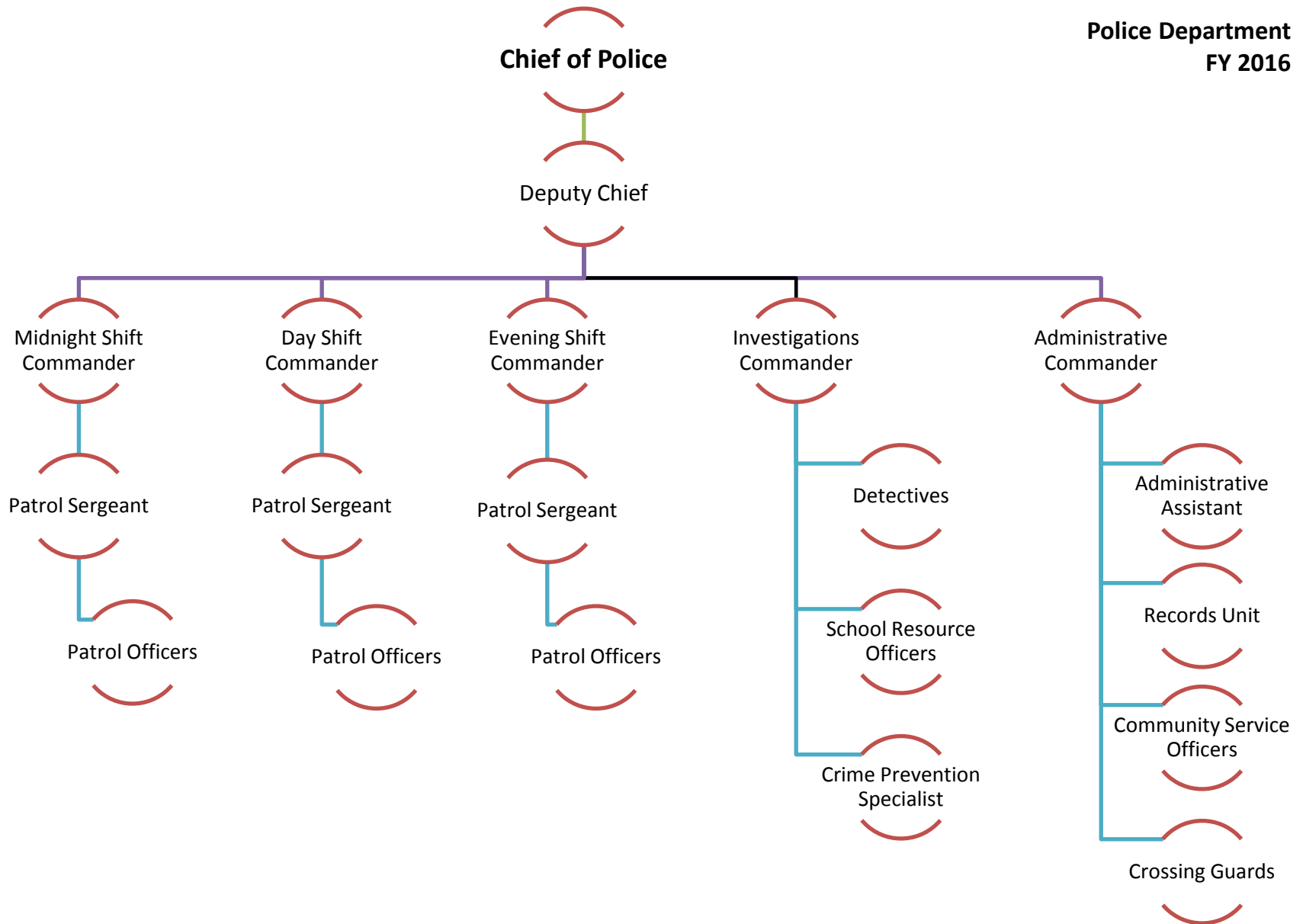
FY2015 Highlights

- Completed transition to centralized dispatching
- Expanded records hours to provide greater coverage for lobby walk-in's
- Secured an intergovernmental agreement with school districts 67 and 115 to provide continued funding for both school resource officer positions
- Reestablished women's self-defense program
- Continued citizens police academy program
- Hired and trained personnel to fill vacancies left by retirements
- Maintained police CROYA relationship with annual "Donut Bowl", "Donut Cup," and Re-Group participation
- Expanded our partnership with LEAD and the SpeakUp Prevention Coalition
- Continued to operate an expanded administrative hearing process at City Hall
- Partnered with Lake Forest College Security to address college community issues
- Established a 501(C)(3) non-profit, the Lake Forest Police Foundation, which:
 - Purchased new automated external defibrillators for all department vehicles and for City Hall
 - Completed renovation of women's self-defense/police defensive tactics room

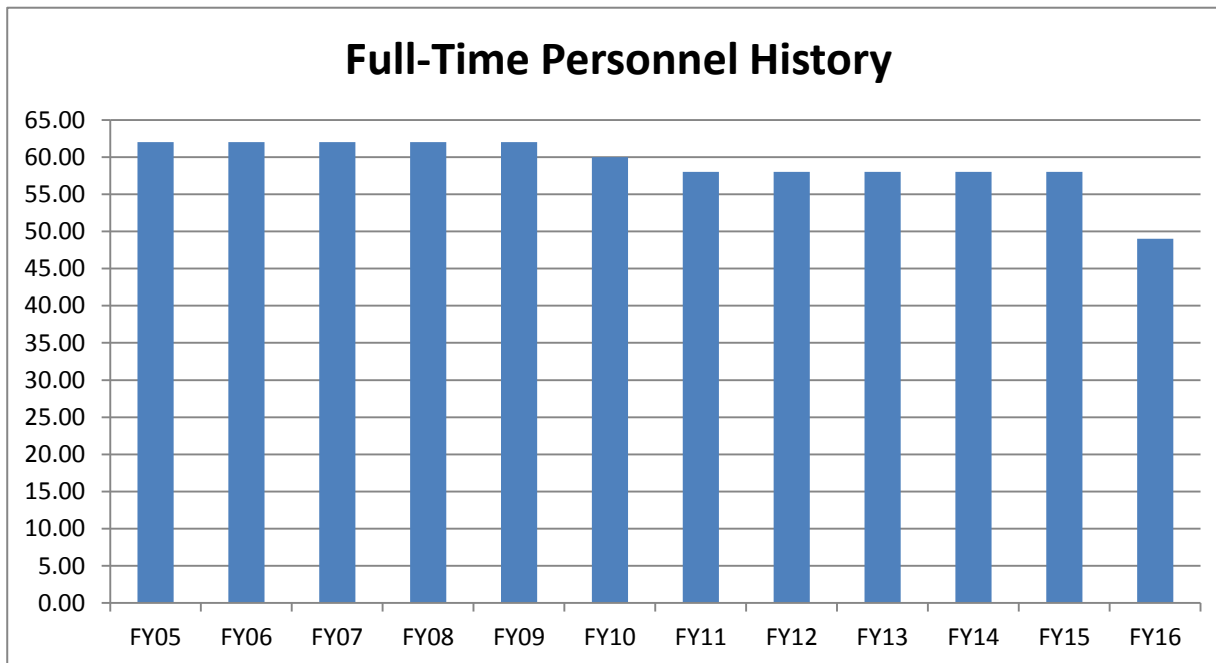
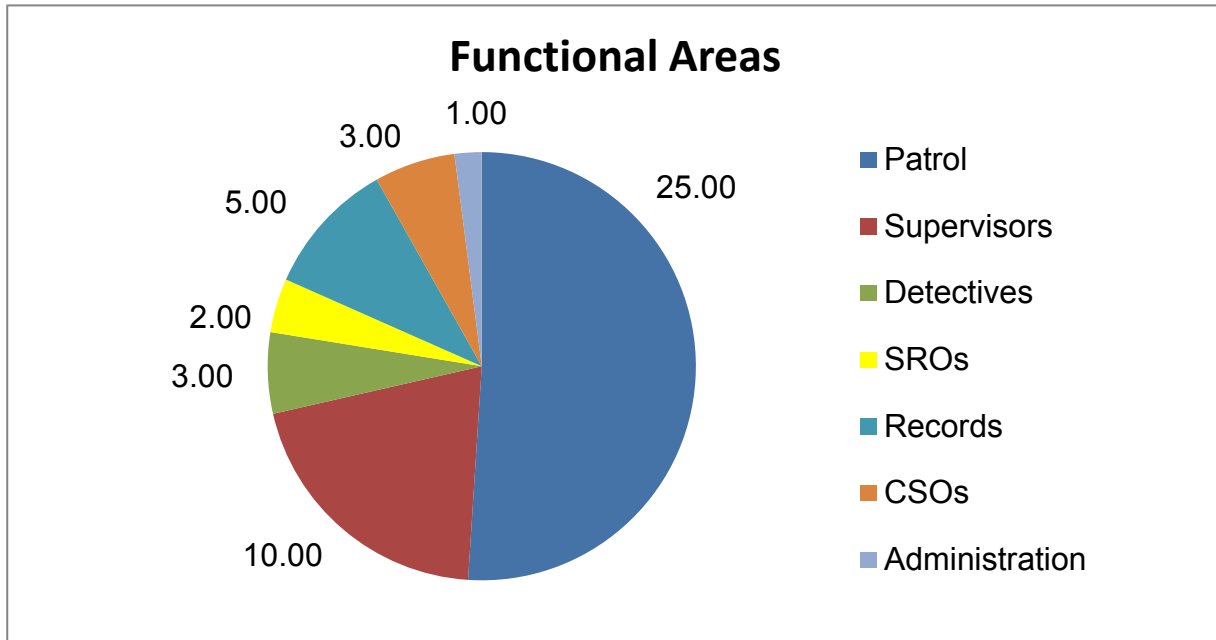
- Sponsored the 2014 Citizens Police Academy alumni picnic at Northcroft Park
- Established an administrative tow ordinance for the City
- Established a police department color guard

FY2016 Initiatives and Programs

- Successfully host the 2015 BMW Championship
- Reassess vacant community service officer position
- Begin lobby and records section security renovations
- Repurpose old basement squad room into training room
- Continue to seek out grant funding for individual projects and initiatives wherever possible

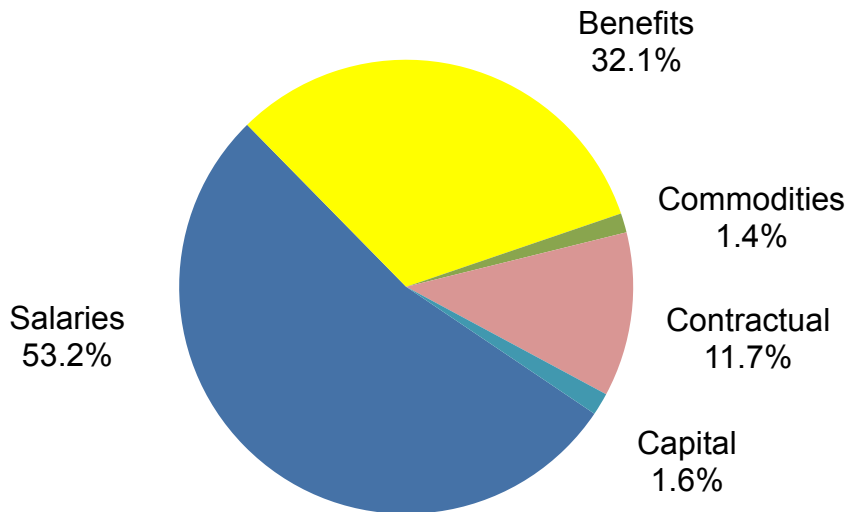


THE CITY OF LAKE FOREST
FY2016
POLICE



Note: Consolidated Dispatch FY16.

FY 16 EXPENDITURES



Budget Data

FY2015 Amended	\$9,235,127
FY2016	\$9,230,778
Change from Prior Year:	-\$4,349

Reflects savings resulting from dispatch consolidation in FY2015.

<u>POLICE</u>	<u>FY2015 Amended</u>	<u>FY2016</u>	<u>Change</u>
Police	\$8,952,546	\$9,040,943	0.99%
Emergency Telephone	\$282,581	\$189,835	-32.82%
	<hr/>	<hr/>	
	\$9,235,127	\$9,230,778	-0.05%

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund - General

Department - Police

		FY2015	FY2015	FY2016
Account Number	Description	Budget	Est. Actual	Budget
101-7672-421-10-10	Salaries	\$ 4,783,560	\$ 4,511,940	\$ 4,383,579
101-7672-421-10-20	Temporary Salaries	\$ 89,283	\$ 83,128	\$ 95,170
101-7672-421-10-30	Overtime	\$ 360,177	\$ 321,083	\$ 257,677
101-7672-421-10-40	Longevity	\$ 34,810	\$ 34,810	\$ 33,880
101-7672-421-20-10	Insurance Medical	\$ 952,171	\$ 815,141	\$ 886,658
101-7672-421-20-11	Insurance Dental	\$ 28,631	\$ 25,338	\$ 26,342
101-7672-421-20-12	Insurance Life	\$ 8,235	\$ 6,903	\$ 7,111
101-7672-421-20-13	Unemployment Insurance	\$ 12,187	\$ 12,187	\$ -
101-7672-421-20-20	Social Security	\$ 146,208	\$ 123,647	\$ 97,937
101-7672-421-20-30	IMRF	\$ 163,363	\$ 131,363	\$ 65,465
101-7672-421-20-40	Flexi	\$ 10,032	\$ 10,032	\$ 8,298
101-7672-421-29-01	Training and Development	\$ 44,500	\$ 69,940	\$ 44,500
101-7672-421-29-02	Employee Tuition	\$ 14,000	\$ 3,000	\$ 2,340
101-7672-421-29-03	Membership Dues	\$ 2,000	\$ 3,640	\$ 2,000
101-7672-421-29-04	Publications	\$ 4,000	\$ 3,984	\$ 4,000
101-7672-421-29-10	Meetings & Exp. Reimb.	\$ 7,500	\$ 7,095	\$ 7,500
101-7672-421-35-10	Contractual Services	\$ 55,000	\$ 68,440	\$ 55,000
101-7672-421-35-43	Dispatch Contractual Service		\$ 573,276	
101-7672-421-35-44	Administrative Hearings	\$ 40,000	\$ 37,658	\$ 40,000
101-7672-421-43-01	Fleet Rental	\$ 213,422	\$ 213,422	\$ 206,306
101-7672-421-43-10	Maintenance of Equipment	\$ 81,220	\$ 46,845	\$ 31,220
101-7672-421-43-16	IT Maintenance	\$ 42,143	\$ 42,143	\$ 42,453
101-7672-421-44-25	Equipment Rental	\$ 8,067	\$ 9,893	\$ 8,067
1017672-421-53-10	Telephone	\$ 15,000	\$ 8,875	\$ 8,875
101-7672-421-53-11	Cell Phone	\$ 2,885	\$ 2,885	\$ 2,885
101-7672-421-53-13	Other	\$ -	\$ 244	\$ -
101-7672-421-60-10	Office Supplies	\$ 12,000	\$ 12,500	\$ 12,000

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund - General

Department - Police

		FY2015	FY2015	FY2016
Account Number	Description	Budget	Est. Actual	Budget
101-7672-421-60-13	Printing	\$ 8,000	\$ 8,000	\$ 9,000
101-7672-421-60-19	Clothing Services	\$ 38,800	\$ 41,890	\$ 38,800
101-7672-421-60-20	Minor Equipment	\$ 74,903	\$ 56,188	\$ 66,881
101-7672-421-60-21	Prisoner Food	\$ 200	\$ 120	\$ 200
101-7672-421-95-05	Police Pension Levy	\$ 1,700,249	\$ 1,706,203	\$ 1,810,315
TOTAL		\$ 8,952,546	\$ 8,991,813	\$ 8,254,459

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund - General

Department - Police

		FY2015	FY2015	FY2016
Account Number	Description	Budget	Est. Actual	Budget
101-7674-421-10-10	Salaries	\$ -	\$ -	\$ 129,896
101-7674-421-10-30	Overtime	\$ -	\$ -	\$ 10,000
101-7674-421-10-40	Longevity	\$ -	\$ -	\$ 985
101-7674-421-20-10	Insurance Medical	\$ -	\$ -	\$ 33,757
101-7674-421-20-11	Insurance Dental	\$ -	\$ -	\$ 1,145
101-7674-421-20-12	Insurance Life	\$ -	\$ -	\$ 216
101-7674-421-20-20	Social Security	\$ -	\$ -	\$ 10,012
101-7674-421-20-30	IMRF	\$ -	\$ -	\$ 17,015
101-7674-421-20-40	Flexi	\$ -	\$ -	\$ 396
101-7674-421-35-43	Dispatch Contractual Service	\$ -		\$ 583,062
	TOTAL	\$ -	\$ -	\$ 786,484

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund - Emergency Telephone

Department - Police

		FY2015	FY2015	FY2016
Account Number	Description	Budget	Est. Actual	Budget
205-7672-421-10-10	Salaries	\$ 133,933	\$ -	\$ -
205-7672-421-20-40	Longevity	\$ 765	\$ -	\$ -
205-7672-421-20-10	Insurance Medical	\$ 18,161	\$ -	\$ -
205-7672-421-20-11	Insurance Dental	\$ 1,041	\$ -	\$ -
205-7672-421-20-12	Insurance Life	\$ 216	\$ -	\$ -
205-7672-421-20-20	Social Security	\$ 9,930	\$ -	\$ -
205-7672-421-20-30	IMRF	\$ 18,366	\$ -	\$ -
205-7672-421-20-40	Flexi	\$ 396	\$ -	\$ -
205-7672-421-35-10	Contractual Services	\$ 45,005	\$ 36,820	\$ 39,800
205-7672-421-43-37	Maintenance of Equipment	\$ 54,768	\$ 42,514	\$ 2,768
205-7672-421-75-25	Computer Aided Dispatch		\$ 402,255	\$ 147,267
TOTAL		\$ 282,581	\$ 481,589	\$ 189,835

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.

FY2015 Highlights

- Conducted community-wide volunteer days: McCormick Nature Preserve Beach clean-up and removal of invasives at and Forest Park*
- Enhanced baseball diamonds at Deerpath, Townline and Northcroft Parks*
- Park crews installed a new playground at the Everett Park Tot Lot, Replaced and re-configured Deerpath Park walking path, including ADA improvements. *
- Cemetery completed Illinois DNR Coastal Management Grant for ravine restoration project*
- Created and distributed Ravine Information Brochure to foster greater awareness of natural areas stewardship and environmental benefits*
- Resurfaced Deerpath and Northcroft Tennis Courts*
- Provided graduate level internships in Parks and Recreation Department for the Wildlife Discovery Center and the development of a City-wide sustainability plan
- Forestry section held a native tree and plant sale with Lake Forest Open Lands in May and a native tree sale in October to provide residents an opportunity to purchase trees at discounted prices.
- Installation of new amenities in City parks, including trash and recycling receptacles at Everett and West Park and new picnic tables made of recycled composite materials at Forest Park Beach, Waveland and Everett Parks.
- Resurfaced and widened the McClory Bike Path from Woodland Road to Lake Bluff
- Continued active participation in Municipal Purchasing Initiative for EAB Treatment, Tree planting and Tree Purchasing bids; Continued Year 2 EAB and Re-greening Plan*
- Selected Recreation Department Software Replacement Vendor to enhance data collection, work flow efficiencies and deliver enhanced customer service*

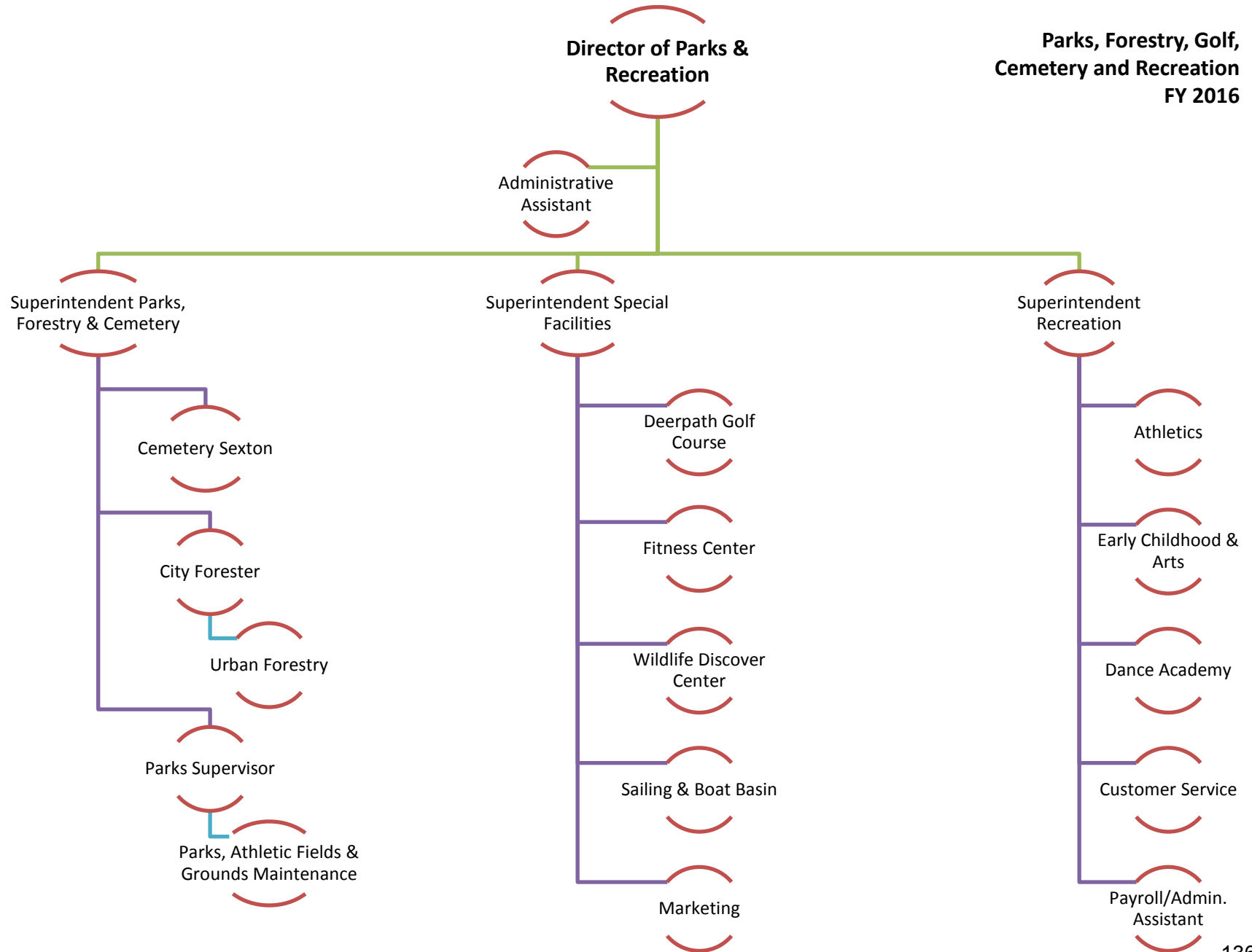
- Replaced fitness center selectorized and strength equipment to maintain quality service and positive revenue stream*
- Pursued and executed contract for Deerpath Golf Course management structure
- Completed research and presented findings on shared service and capital opportunities from the Lake Forest/Lake Bluff Park District Joint Recreation Task Force*

FY2016 Initiatives and Programs

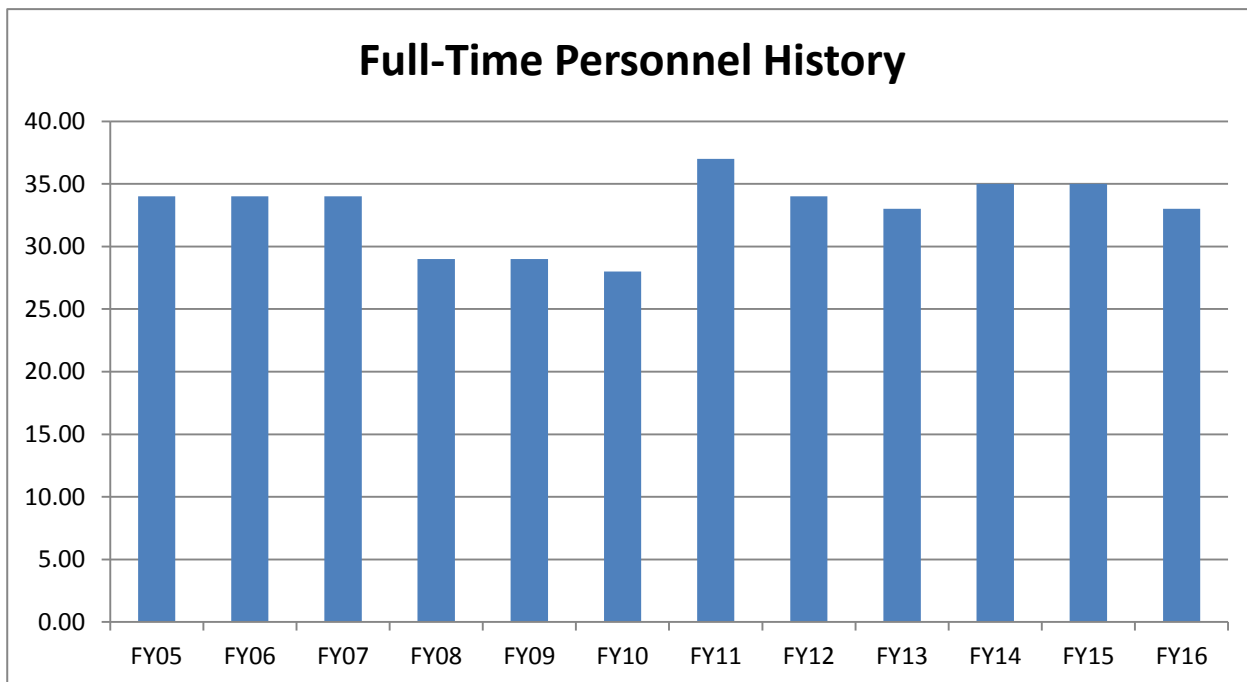
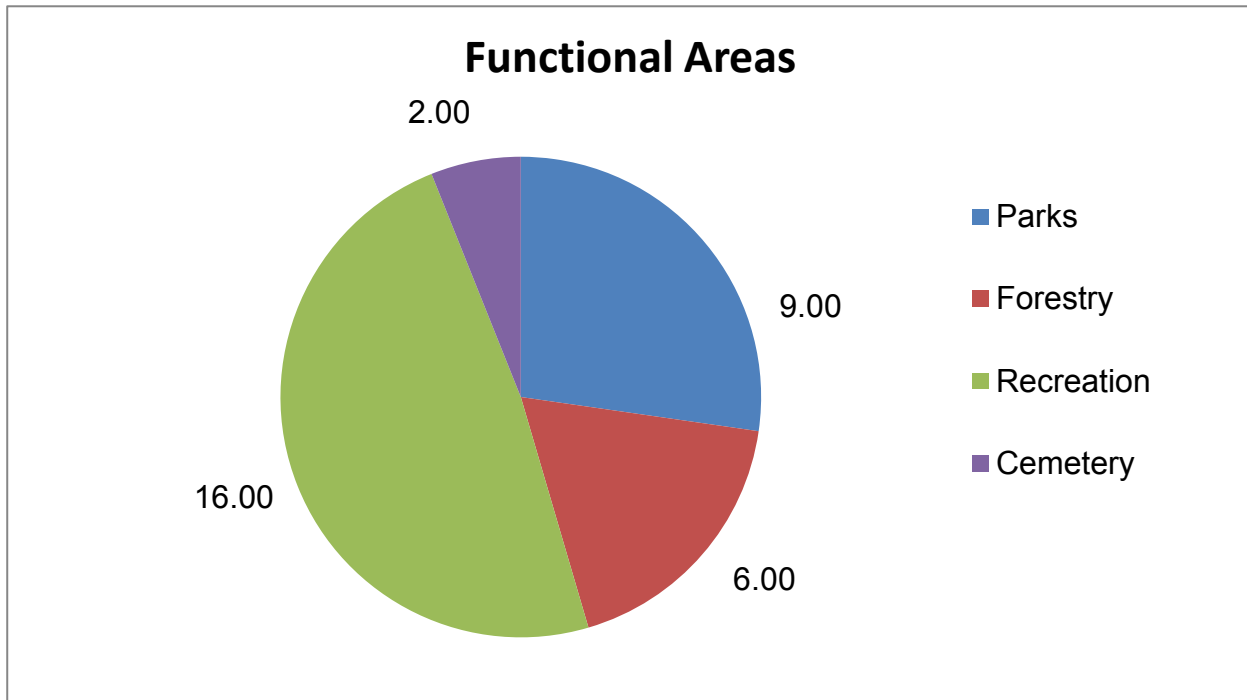
- Continue active participation in Municipal Purchasing Initiative for EAB Treatment, Tree planting and Tree Purchasing bids
- Continue Year 3 of Emerald Ash Borer Management Plan including treatment, removals and re-greening of Lake Forest *
- Design and install new playground at Everett Park near the school*
- Collaborate with School District 67, Spirit of 67 Foundation and Friends of Lake Forest Parks and Recreation Foundation on improvements to the Deerpath Middle School basketball court system
- Implement ravine restoration project at the cemetery
- Continue sustainable turf project at Everett Park to establish deep-rooted, durable grass on soccer field
- Completion of the Forest Park Demonstration Project in the spring
- Downtown landscape improvements and improvements related to preparations for the BMW Championship
- Focus on the need to re-forest Lake Forest after the many trees lost to EAB, planting a more diverse tree canopy with an emphasis on the use of native trees
- Implement and successfully launch Recreation Software
- Investigate capital project opportunities in collaboration with the Friends of Lake Forest Parks and Recreation Foundation*
- Continue to investigate recommendations set by the Lake Forest Park and Recreation Joint Task Force*
- Complete the replacement of the floating dock system at Forest Park Beach

*Indicates Strategic Plan Initiative

**Parks, Forestry, Golf,
Cemetery and Recreation
FY 2016**

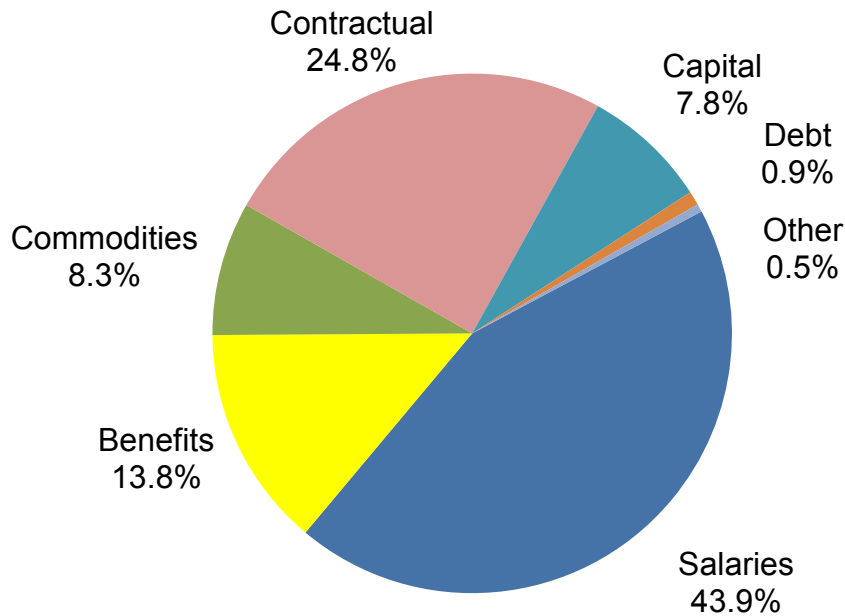


THE CITY OF LAKE FOREST
FY2016
PARKS, FORESTRY, GOLF, RECREATION AND CEMETERY



Note: Forestry moved to Parks and Recreation in FY2011; Cemetery in FY2014; Golf outsourced FY2016.

FY 16 EXPENDITURES



Budget Data

FY2015 Amended	\$11,943,808
FY2016	\$11,712,681
Change from Prior Year:	-\$231,127

Reduced recreation expenditures in FY2016 due to one-time replacement of Parks and Recreation software in FY2015. Golf increases primarily due to reporting of food and beverage operations in City budget. Cemetery debt service paid off in FY2015.

PARKS, FORESTRY, GOLF, RECREATION AND CEMETERY

	<u>FY2015 Amended</u>	<u>FY2016</u>	<u>Change</u>
Parks	\$2,415,297	\$2,510,993	3.96%
Forestry	\$1,003,389	\$1,020,594	1.71%
Recreation	\$5,446,031	\$5,124,714	-5.90%
Special Recreation	\$467,644	\$411,724	-11.96%
Golf Course	\$1,603,062	\$1,818,190	13.42%
Cemetery	\$1,008,385	\$826,466	-18.04%
	<u>\$11,943,808</u>	<u>\$11,712,681</u>	-1.94%

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Parks & Recreation

Department - Parks Administration

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
220-5774-452-10-10	Salaries	\$ 738,218	\$ 762,745	\$ 761,267
220-5774-452-10-20	Temporary	\$ 329,117	\$ 285,783	\$ 311,775
220-5774-452-10-30	Overtime	\$ 30,450	\$ 36,066	\$ 30,911
220-5774-452-10-40	Longevity	\$ 5,323	\$ 5,323	\$ 5,952
220-5774-452-20-10	Insurance Medical	\$ 194,634	\$ 156,343	\$ 209,028
220-5774-452-20-11	Insurance Dental	\$ 4,893	\$ 4,778	\$ 5,383
220-5774-452-20-12	Insurance Life	\$ 1,015	\$ 890	\$ 1,015
220-5774-452-20-13	Unemployment Insurance	\$ 28,047	\$ 28,047	\$ 59,093
220-5774-452-20-20	Social Security	\$ 79,049	\$ 83,319	\$ 81,372
220-5774-452-20-30	IMRF	\$ 148,369	\$ 144,468	\$ 143,116
220-5774-452-20-40	Flex Benefits	\$ 1,573	\$ 1,573	\$ 1,573
220-5774-452-29-01	Training and Development	\$ 5,000	\$ 5,000	\$ 5,000
220-5774-452-29-03	Membership Dues	\$ 600	\$ 1,060	\$ 600
220-5774-452-29-04	Subscriptions/Publications	\$ 125	\$ 125	\$ 125
220-5774-452-29-10	Meetings & Expense Reimburse	\$ 2,000	\$ 2,000	\$ 2,000
220-5774-452-35-10	Contractual Services	\$ 25,402	\$ 45,402	\$ 9,800
220-5774-452-43-01	Vehicle Rental	\$ 271,109	\$ 271,109	\$ 260,551
220-5774-452-43-16	IT Maintenance	\$ 8,271	\$ 8,271	\$ 8,357

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Parks & Recreation

Department - Parks Administration

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
220-5774-452-53-10	Telephone	\$ 900	\$ 900	\$ 900
220-5774-452-53-11	Cell Phone	\$ 8,502	\$ 8,502	\$ 8,644
220-5774-452-60-10	Office Supplies	\$ 1,500	\$ 1,500	\$ 1,500
220-5774-452-60-12	Postage	\$ 500	\$ 7,424	\$ 1,000
220-5774-452-60-19	Clothing	\$ 6,000	\$ 6,000	\$ 6,500
220-5774-452-60-20	Minor Equipment	\$ 900	\$ 2,643	\$ 900
220-5774-452-75-51	Capital Equipment	\$ 150,000	\$ 150,000	\$ 150,000
220-5774-452-84-05	CARP	\$ 71,500	\$ 71,500	\$ 71,500
220-5774-452-84-48	Administrative Services			\$ 65,831
	TOTAL	\$ 2,112,997	\$ 2,090,771	\$ 2,203,693

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Parks & Recreation

Department - Parks - Grounds Maintenance

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
220-5775-452-35-10	Contractual Services	\$ 120,000	\$ 120,000	\$ 125,000
220-5775-452-42-10	Refuse Disposal Services	\$ 3,000	\$ 4,740	\$ 3,000
220-5775-452-60-20	Minor Equipment	\$ 11,000	\$ 11,000	\$ 11,000
220-5775-452-61-11	Maintenance Material	\$ 2,800	\$ 2,800	\$ 2,800
220-5775-452-61-13	Materials to Maintain Equip.	\$ 16,000	\$ 16,000	\$ 16,000
220-5775-452-65-10	Agricultural Materials	\$ 25,000	\$ 25,000	\$ 25,000
220-5775-452-65-11	Chemicals	\$ 20,000	\$ 20,000	\$ 20,000
220-5775-452-65-24	Landscape Plants	\$ 7,000	\$ 13,734	\$ 7,000
TOTAL		\$ 204,800	\$ 213,274	\$ 209,800

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Parks & Recreation**Department - Parks - Athletic Field Plg/Tennis**

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
220-5776-452-35-10	Contractual Services	\$ 15,000	\$ 15,000	\$ 15,000
220-5776-452-60-20	Minor Equipment	\$ 15,000	\$ 15,000	\$ 15,000
220-5776-452-61-11	Maintenance Material	\$ 17,500	\$ 17,500	\$ 17,500
220-5776-452-61-13	Materials to Maintain Equip.	\$ 2,500	\$ 2,500	\$ 2,500
220-5776-452-61-40	Janitorial Supplies	\$ 9,000	\$ 9,000	\$ 9,000
TOTAL		\$ 59,000	\$ 59,000	\$ 59,000

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Parks & Recreation**Department - Parks - Lakefront Facilities Mnt.**

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
220-5781-452-35-10	Contractual Services	\$ 22,500	\$ 22,500	\$ 22,500
220-5781-452-42-10	Refuse Disposal Services	\$ 2,000	\$ 2,000	\$ 2,000
220-5781-452-60-20	Minor Equipment	\$ 4,000	\$ 4,000	\$ 4,000
220-5781-452-61-11	Maintenance Material	\$ 5,000	\$ 5,000	\$ 5,000
220-5781-452-61-13	Materials to Maintain Equip.	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL		\$ 38,500	\$ 38,500	\$ 38,500

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Parks & Recreation

Department - Forestry Administration

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
220-5887-453-10-10	Salaries	\$ 424,154	\$ 417,211	\$ 443,690
220-5887-453-10-20	Temporary	\$ 94,813	\$ 96,250	\$ 95,773
220-5887-453-10-30	Overtime	\$ 10,175	\$ 11,350	\$ 10,354
220-5887-453-10-40	Longevity	\$ 3,015	\$ 3,015	\$ 3,320
220-5887-453-20-10	Insurance Medical	\$ 117,708	\$ 79,470	\$ 104,069
220-5887-453-20-11	Insurance Dental	\$ 3,123	\$ 3,050	\$ 2,863
220-5887-453-20-12	Insurance Life	\$ 540	\$ 576	\$ 648
220-5887-453-20-20	Social Security	\$ 40,710	\$ 39,378	\$ 37,785
220-5887-453-20-30	IMRF	\$ 70,646	\$ 64,567	\$ 62,289
220-5887-453-20-40	Flex Benefits	\$ 1,092	\$ 1,092	\$ 1,092
220-5887-453-29-01	Training and Development	\$ 5,000	\$ 5,000	\$ 5,000
220-5887-453-29-03	Membership Dues	\$ 1,300	\$ 1,400	\$ 1,300
220-5887-453-29-04	Subscriptions/Publications	\$ 75	\$ 286	\$ 75
220-5887-453-29-10	Meetings & Expense Reimburse	\$ 600	\$ 600	\$ 450
220-5887-453-35-10	Contractual Services	\$ 19,300	\$ 21,300	\$ 45,500
220-5887-453-43-01	Vehicle Rental	\$ 138,508	\$ 138,508	\$ 140,526
220-5887-453-60-19	Clothing	\$ 4,000	\$ 4,000	\$ 4,000
220-5887-453-60-20	Minor Equipment	\$ -	\$ 7,450	\$ -
220-5887-453-84-48	Adminstrative Services	\$ -	\$ -	\$ 8,860
TOTAL		\$ 934,759	\$ 894,503	\$ 967,594

THE CITY OF LAKE FOREST

Fiscal Year: 2016

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

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
220-5888-452-35-10	Contractual Services	\$ 23,000	\$ 23,000	\$ 23,000
220-5888-452-60-20	Minor Equipment	\$ 500	\$ 500	\$ 500
220-5888-453-66-10	Assets under \$10,000	\$ 2,500	\$ 2,500	\$ 2,500
TOTAL		\$ 26,000	\$ 26,000	\$ 26,000

THE CITY OF LAKE FOREST

Fiscal Year: 2016

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

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
220-5889-452-35-10	Contractual Services	\$ 7,000	\$ 12,650	\$ 7,000
220-5889-452-60-20	Minor Equipment	\$ 4,000	\$ 9,000	\$ 4,000
220-5889-453-66-11	Maintenance Material	\$ 4,500	\$ 4,500	\$ 4,500
TOTAL		\$ 15,500	\$ 26,150	\$ 15,500

THE CITY OF LAKE FOREST

Fiscal Year: 2016

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

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
220-5890-453-65-11	Chemicals	\$ 17,630	\$ 17,306	\$ 1,000
TOTAL		\$ 17,630	\$ 17,306	\$ 1,000

THE CITY OF LAKE FOREST

Fiscal Year: 2016

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

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
220-5891-453-60-20	Minor Equipment	\$ 1,000	\$ 1,000	\$ 1,000
220-5891-453-61-11	Maintenance Material	\$ 3,500	\$ 3,500	\$ 3,500
220-5891-453-65-10	Agricultural Materials	\$ 5,000	\$ 7,139	\$ 6,000
TOTAL		\$ 9,500	\$ 11,639	\$ 10,500

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund - Parks & Recreation

Department - Recreation Programs

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
10-10	Regular Salaries	\$ 1,079,377	\$ 1,064,594	\$ 1,101,096
10-20	Temporary Salaries	\$ 1,308,792	\$ 1,250,636	\$ 1,409,619
10-30	Overtime	\$ 18,478	\$ 22,086	\$ 20,629
10-40	Longevity Bonus	\$ 7,160	\$ 7,160	\$ 7,647
20-10	Insurance Medical	\$ 213,139	\$ 196,367	\$ 268,368
20-11	Insurance Dental	\$ 7,991	\$ 7,443	\$ 8,819
20-12	Insurance Life	\$ 1,658	\$ 1,370	\$ 1,658
20-13	Unemployment Insurance	\$ 9,937	\$ 10,868	\$ 3,411
20-20	Social Security	\$ 194,525	\$ 189,434	\$ 200,544
20-30	IMRF	\$ 172,424	\$ 198,671	\$ 163,597
20-40	Flex Benefits	\$ 2,943	\$ 2,943	\$ 2,943
29-01	Training & Education	\$ 30,100	\$ 25,600	\$ 31,600
29-03	Membership Dues	\$ 5,275	\$ 4,560	\$ 4,575
29-10	Meetings/Expense Reimbursement	\$ 16,600	\$ 15,500	\$ 16,600
33-10	Legal	\$ 1,000	\$ 40,000	\$ 8,400
33-15	Audit	\$ 6,022	\$ 6,022	\$ 6,100
35-10	Contractual Services	\$ 515,910	\$ 464,903	\$ 383,199
35-17	Credit Card Charges	\$ 65,500	\$ 66,200	\$ 69,630
43-01	Fleet Rental	\$ 10,831	\$ 10,831	\$ 10,052

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund - Parks & Recreation

Department - Recreation Programs

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
43-16	IT Maintenance	\$ 29,206	\$ 29,206	\$ 28,580
45-01	Elawa Lease	\$ 29,920	\$ 29,920	\$ 25,754
45-02	Stirling Site Improvements	\$ 9,826	\$ 9,826	\$ 9,826
45-03	Elawa Cottage Rental	\$ 3,755	\$ 17,212	\$ -
52-30	IRMA Insurance	\$ 190,257	\$ 190,257	\$ 190,257
53-10	Telephone	\$ 29,250	\$ 29,250	\$ 28,000
53-11	Cell Phones	\$ 9,299	\$ 9,299	\$ 9,127
54-21	Marketing	\$ 4,000	\$ 3,500	\$ 4,000
60-10	Office Supplies	\$ 9,000	\$ 9,200	\$ 9,200
60-12	Postage	\$ 23,054	\$ 17,115	\$ 23,579
60-13	Printing	\$ 54,647	\$ 46,176	\$ 52,224
60-19	Clothing	\$ 72,588	\$ 61,593	\$ 73,078
60-20	Minor Equipment	\$ 35,700	\$ 20,937	\$ 36,250
61-40	Janitorial Supplies	\$ 9,500	\$ 13,000	\$ 9,500
66-10	Capital Equipment	\$ 51,200	\$ 51,200	\$ 25,718
75-01	Capital Outlay	\$ 290,000	\$ 290,000	\$ 3,000
84-05	CARP	\$ 220,291	\$ 213,500	\$ 213,500
84-48	Administrative Services	\$ 18,384	\$ 18,384	\$ 84,725
90-01	Recreational Supplies	\$ 139,157	\$ 137,171	\$ 134,177

THE CITY OF LAKE FOREST

Fiscal Year: 2016

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

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
90-02	Awards	\$ 12,475	\$ 1,811	\$ 2,625
90-06	Sailing Team Travel	\$ 6,700	\$ 6,500	\$ 6,700
95-02	Deerpath Golf Course	\$ 91,000	\$ 196,000	\$ 57,000
TOTAL		\$ 5,006,876	\$ 4,986,245	\$ 4,745,307

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund - Parks & Recreation

Department - Recreation Programs (2)

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
220-8025-451-10-20	Temporary Salaries	\$ 144,098	\$ 132,700	\$ 97,953
220-8025-451-10-30	Overtime	\$ -	\$ 420	
220-8025-451-29-01	Training	\$ 3,800	\$ 887	\$ 700
220-8025-451-35-10	Contractual Services	\$ 241,162	\$ 203,800	\$ 215,751
220-8025-451-60-12	Postage	\$ 350	\$ 100	\$ 325
220-8025-451-60-13	Printing	\$ 1,900	\$ 510	\$ 1,975
220-8025-451-60-19	Clothing	\$ 17,930	\$ 18,807	\$ 25,614
220-8025-451-62-13	Electricity	\$ 9,900	\$ 3,759	\$ 9,300
220-8025-451-90-01	Recreational Supplies	\$ 15,965	\$ 15,883	\$ 22,289
220-8025-451-90-02	Awards	\$ 4,050	\$ 850	\$ 5,500
TOTAL		\$ 439,155	\$ 377,716	\$ 379,407

THE CITY OF LAKE FOREST

Fiscal Year: 2016

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

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
224-8026-451-10-10	Regular Salaries	\$ 46,504	\$ 60,113	\$ 47,434
224-8026-451-35-10	Contractual Services	\$ 239,933	\$ 239,933	\$ 241,941
224-8026-451-75-01	Capital Improvements	\$ 172,606	\$ 172,606	\$ 110,366
224-8026-451-90-04	A.D.A. Companion Fees	\$ 8,601	\$ 14,500	\$ 11,983
			\$ -	
TOTAL		\$ 467,644	\$ 487,152	\$ 411,724

THE CITY OF LAKE FOREST

Fiscal Year: 2015

Fund- Cemetery

Department - Cemetery

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
10-10	Salaries	\$ 168,224	\$ 167,152	\$ 171,342
10-20	Temporary Salaries	\$ 66,075	\$ 38,500	\$ 66,075
10-30	Overtime	\$ 12,000	\$ 17,338	\$ 12,300
10-40	Longevity	\$ 1,285	\$ 1,285	\$ 1,370
20-10	Insurance - Medical	\$ 46,766	\$ 39,707	\$ 50,842
20-11	Insurance - Dental	\$ 1,041	\$ 1,016	\$ 1,145
20-12	Insurance - Life	\$ 216	\$ 192	\$ 216
20-13	Unemployment	\$ 1,638	\$ 1,778	\$ 2,572
20-20	Social Security	\$ 18,194	\$ 16,646	\$ 18,355
20-30	IMRF	\$ 33,579	\$ 28,833	\$ 31,411
20-40	Flexi	\$ 396	\$ 396	\$ 396
29-01	Training/Education	\$ 4,000	\$ 4,827	\$ 4,000
29-04	Publications	\$ 150	\$ 100	\$ 150
29-10	Meetings/Expense	\$ 800	\$ 700	\$ 800
33-10	Legal	\$ 2,000	\$ 1,000	\$ 2,000
33-15	Audit	\$ 1,352	\$ 1,352	\$ 1,370
33-30	Investment Fee	\$ 25,000	\$ 38,028	\$ 25,000
35-10	Contractual Services	\$ 21,750	\$ 20,500	\$ 21,000
35-21	Marketing	\$ 7,000	\$ 3,500	\$ 7,000
41-10	Water	\$ 3,500	\$ 2,500	\$ 3,100
41-15	NSSD	\$ 50	\$ 12	\$ 50

THE CITY OF LAKE FOREST

Fiscal Year: 2015

Fund- Cemetery

Department - Cemetery

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
43-01	Fleet Rental	\$ 19,256	\$ 19,256	\$ 21,594
43-16	IT Maintenance	\$ 1,929	\$ 2,679	\$ 2,891
43-30	Building Maintenance	\$ 4,500	\$ 4,500	\$ 6,000
52-30	Insurance	\$ 12,334	\$ 12,334	\$ 12,334
53-10	Telephone	\$ 5,197	\$ 5,197	\$ 5,200
53-11	Cell Phone	\$ 1,069	\$ 1,069	\$ 1,328
60-10	Office Supplies	\$ 400	\$ 1,077	\$ 400
60-12	Postage	\$ 1,000	\$ 900	\$ 1,000
60-13	Printing	\$ 1,000	\$ 500	\$ 1,000
60-19	Clothing	\$ 1,250	\$ 1,250	\$ 1,250
60-20	Minor Equipment	\$ 4,000	\$ 4,308	\$ 6,000
61-11	Maint. Material	\$ 6,000	\$ 6,000	\$ 6,000
61-13	Material to Maintain	\$ 5,000	\$ 5,000	\$ 5,000
61-40	Janitorial	\$ 500	\$ 500	\$ 500
61-41	Material for Building Maint.	\$ 2,000	\$ 2,000	\$ 2,000
62-13	Electricity	\$ 2,500	\$ 2,500	\$ 2,500
62-15	Gas	\$ 2,762	\$ 2,500	\$ 2,762
65-10	Agriculture Materials	\$ 12,000	\$ 12,000	\$ 12,000
67-14	Landscape	\$ 14,000	\$ 14,167	\$ 14,000
67-29	Contingency	\$ 6,000	\$ 5,639	\$ 6,000
75-60	Equipment Reserve	\$ 15,000	\$ 15,000	\$ 20,000

THE CITY OF LAKE FOREST

Fiscal Year: 2015

Fund- Cemetery

Department - Cemetery

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
77-03	Landscaping Improvements	\$ 50,000	\$ 50,000	\$ 50,000
77-14	Ravine Restoration	\$ 238,680	\$ 238,680	\$ 200,000
80-30	Interest	\$ 2,100	\$ 2,100	\$ -
83-30	Bonds	\$ 140,000	\$ 140,000	\$ -
84-41	Paying Agent	\$ 600	\$ 600	\$ -
84-48	Admin. Services	\$ 44,292	\$ 44,292	\$ 26,213
84-71	Cemetery Lots (Buyback)	\$ -	\$ 69,685	\$ -
TOTAL		\$ 1,008,385	\$ 1,049,095	\$ 826,466

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Golf

Department - Golf Administration

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
510-2501-454-10-10	Salaries	\$ -	\$ -	\$ 24,307
510-2501-454-10-40	Longevity	\$ -	\$ -	\$ 14
510-2501-454-20-10	Insurance Medical	\$ -	\$ -	\$ 3,605
510-2501-454-20-11	Insurance Dental	\$ -	\$ -	\$ 115
510-2501-454-20-12	Insurance Life	\$ -	\$ -	\$ 27
510-2501-454-20-20	Social Security	\$ -	\$ -	\$ 1,733
510-2501-454-20-30	IMRF	\$ -	\$ -	\$ 3,125
510-2501-454-20-40	Flexi	\$ -	\$ -	\$ 50
510-2501-454-33-15	Contractual Services - Audit	\$ -	\$ -	\$ 4,210
510-2501-454-35-10	Contractual Services	\$ -	\$ -	\$ 96,000
510-2501-454-41-10	Water	\$ -	\$ -	\$ 62,400
510-2501-454-41-15	Sewer	\$ -	\$ -	\$ 770
510-2501-454-43-01	Fleet Rental	\$ -	\$ -	\$ 17,302
510-2501-454-43-16	IT Maintenance	\$ -	\$ -	\$ 3,676
510-2501-454-52-30	IRMA Insurance	\$ -	\$ -	\$ 29,831
510-2501-454-53-10	Telephone	\$ -	\$ -	\$ 4,515
510-2501-454-62-13	Electricity	\$ -	\$ -	\$ 19,000
510-2501-454-62-14	Gas	\$ -	\$ -	\$ 9,450
510-2501-454-75-02	Capital Equipment	\$ -	\$ -	\$ 97,000
510-2501-454-77-07	Tree Replacement	\$ -	\$ 19,000	\$ -
510-2501-454-77-55	General Improvements	\$ -	\$ 14,320	\$ -
510-2501-454-80-20	Revenue Bond Interest	\$ -	\$ -	\$ 20,210
510-2501-454-83-25	Bond Expense	\$ -	\$ -	\$ 82,000
510-2501-454-84-41	Paying Agents/Bonds	\$ -	\$ -	\$ 500
510-2501-454-84-48	Administrative Services	\$ -	\$ -	\$ 25,576
	TOTAL	\$ -	\$ 33,320	\$ 505,416

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Golf

Department - Golf Administration

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
510-6301-454-10-10	Salaries	\$ 176,091	\$ 216,350	\$ 297,874
510-6301-454-10-20	Temporary	\$ 157,935	\$ 115,495	
510-6301-454-10-30	Overtime	\$ 15,456	\$ 13,964	\$ -
510-6301-454-10-40	Longevity	\$ 1,887	\$ 1,887	\$ -
510-6301-454-20-10	Insurance Medical	\$ 57,919	\$ 21,111	\$ -
510-6301-454-20-11	Insurance Dental	\$ 1,171	\$ 756	\$ -
510-6301-454-20-12	Insurance Life	\$ 243	\$ 141	\$ -
510-6301-454-20-13	Unemployment Insurance	\$ 44,194	\$ 44,194	\$ -
510-6301-454-20-14	KSM Employee Insurance		\$ 134,462	\$ 144,657
510-6301-454-20-20	Social Security	\$ 32,690	\$ 33,752	\$ -
510-6301-454-20-30	IMRF	\$ 49,525	\$ 43,795	\$ -
510-6301-454-20-40	Flexi	\$ 446	\$ 376	\$ -
510-6301-454-29-01	Training and Development	\$ 200	\$ 200	\$ 357
510-6301-454-29-03	Membership Dues	\$ 1,900	\$ 1,550	\$ 1,935
510-6301-454-29-10	Meetings and Exp Reimbursement	\$ 150	\$ 68	
510-6301-454-33-15	Contractual Services - Audit	\$ 2,496	\$ 2,496	
510-6301-454-43-16	IT Maintenance	\$ 3,645	\$ 3,645	\$ 151
510-6301-454-52-30	IRMA Insurance	\$ 29,831	\$ 29,831	
510-6301-454-52-31	IRMA Insurance Deductible	\$ 2,400		
510-6301-454-53-11	Cell Phone	\$ 1,069	\$ 819	\$ 1,000
510-6301-454-60-19	Clothing	\$ 4,100	\$ 4,100	\$ 4,100
510-6301-454-62-13	Electricity	\$ -	\$ -	\$ 602
510-6301-454-66-10	Assets under \$10,000	\$ 9,900	\$ 9,900	
510-6301-454-75-02	Capital Equipment	\$ 60,000	\$ 60,000	
510-6301-454-80-20	Revenue Bond Interest	\$ 21,910	\$ 21,910	
510-6301-454-83-25	Bond Expense	\$ 85,000	\$ 85,000	

Fund- Golf
Department - Golf Administration

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
510-6301-454-84-41	Paying Agents/Bonds	\$ 500	\$ 500	
510-6301-454-84-48	Administrative Services	\$ 24,120	\$ 24,120	
	TOTAL	\$ 784,778	\$ 870,422	\$ 450,676

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Golf

Department - Course Maintenance

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
510-6304-454-35-10	Contractual Services	\$ 4,978	\$ 6,803	\$ 5,073
510-6304-454-41-10	Water	\$ 60,000	\$ 60,000	
510-6304-454-43-01	Fleet Rental	\$ 47,513	\$ 47,513	\$ -
510-6304-454-43-10	Maintenance of Equipment	\$ 3,725	\$ 3,725	\$ -
510-6304-454-60-20	Minor Equipment	\$ 6,950	\$ 6,950	\$ 7,089
510-6304-454-61-11	Maintenance Material	\$ 5,000	\$ 5,000	\$ -
510-6304-454-61-13	Material to Maintain Repair	\$ 2,700	\$ 3,070	\$ 10,552
510-6304-454-61-14	Golf Cart Maintenance	\$ 5,000	\$ 4,000	\$ 8,899
510-6304-454-65-10	Agricultural Materials	\$ 23,800	\$ 23,800	\$ 22,276
510-6304-454-65-11	Chemicals	\$ 41,500	\$ 41,500	\$ 44,330
MAINTENANCE TOTAL		\$ 201,166	\$ 202,361	\$ 98,219

THE CITY OF LAKE FOREST

Fiscal Year: 2016

Fund- Golf

Department - Clubhouse

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
510-6307-454-10-10	Salaries			\$ 217,723
510-6307-454-10-20	Temporary	\$ 84,038	\$ 75,319	\$ -
510-6307-454-10-30	Overtime	\$ 5,500	\$ 7,475	\$ -
510-6307-454-29-10	Meetings and Exp Reimbursement	\$ 100	\$ 161	\$ -
510-6307-454-35-10	Contractual Services	\$ 388,040	\$ 361,746	\$ 276,501
510-6307-454-35-17	Credit Card Charges	\$ 28,020	\$ 26,007	\$ 26,406
510-6307-454-41-10	Water	\$ 4,197	\$ 1,827	
510-6307-454-41-15	Sewer	\$ 770	\$ 683	
510-6307-454-43-20	Maintenance of Equipment	\$ 5,302	\$ 5,302	\$ 5,444
510-6307-454-43-30	Building Maintenance	\$ 17,000	\$ 17,000	\$ 18,050
510-6307-454-53-10	Telephone	\$ 4,515	\$ 4,515	
510-6307-454-54-21	Advertising	\$ 15,000	\$ 11,090	\$ 15,301
510-6307-454-60-10	Office Supplies	\$ 2,000	\$ 2,000	\$ 2,040
510-6307-454-60-12	Postage and Printing	\$ 9,000	\$ 9,000	\$ 9,180
510-6307-454-60-19	Clothing	\$ -	\$ 76	\$ 2,182
510-6307-454-60-20	Minor Equipment	\$ 5,850	\$ 3,985	\$ 5,967
510-6307-454-61-40	Janitorial Supplies	\$ 2,250	\$ 2,407	\$ 2,292
510-6307-454-61-41	Materials for Bldg. Maint	\$ 700	\$ 700	
510-6307-454-62-13	Electricity	\$ 19,000	\$ 17,336	
510-6307-454-62-14	Gas	\$ 6,610	\$ 6,610	
510-6307-454-63-01	Food/Beverage	\$ -	\$ -	\$ 67,856
510-6307-454-63-02	Non-Food Supplies			\$ 20,051

Fund- Golf
Department - Clubhouse

		FY 2015	FY 2015	FY 2016
Account Number	Description	Budget	Est. Actual	Budget
510-6307-454-65-21	Merchandise	\$ -	\$ 15,027	\$ 80,716
510-6307-454-65-23	Handicap Service	\$ 9,726	\$ 2,190	\$ 4,500
510-6307-454-84-37	Sales Tax	\$ 8,500	\$ 8,184	\$ 8,670
510-6307-454-84-38	Loss of Inventory	\$ 1,000	\$ 200	\$ 1,000
TOTAL		\$ 617,118	\$ 578,840	\$ 763,879

**CITY OF LAKE FOREST
FISCAL YEAR 2015-2016
PERSONNEL SCHEDULE
BUDGETED POSITIONS**

FULL TIME POSITION TITLE	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 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	1
ASSISTANT DIRECTOR OF FINANCE	1	1	1
ASSISTANT DIRECTOR OF IT	1	1	1
CODE ENFORCEMENT OFFICER	1	1	1
CROYA MANAGER	1	1	1
SENIOR RESOURCES MANAGER	1	1	1
SUPERINTENDENT	5	5	5
ASSISTANT CITY MANAGER	1	1	1
COMMUNITY TELEVISION COORDINATOR	1	1	1
POLICE SERGEANT	3	3	3
FIRE LIEUTENANT	6	6	6
SUPERVISOR	7	7	7
BUSINESS ANALYST	1	1	1
ENGINEERING SUPERVISOR	1	1	1
COMMUNICATIONS SUPERVISOR	1	1	0
POLICE OFFICER	30	30	30
FIRE FIGHTER	21	21	21
ENGINEERING ASSISTANT	3	3	3
ACCOUNTANT	1	1	1
PC/LAN SUPPORT SPECIALIST	1	1	1
BUILDING INSPECTOR	4	4	4
WATER PLANT OPERATOR	6	6	6
PROGRAM MANAGER	5	5	5
PLANNER	1	1	1
PLAN REVIEWER	2	2	2
COMMUNICATIONS MANAGER	1	1	1
HUMAN RESOURCES SPECIALIST	1	1	1
DEPUTY CITY CLERK	1	1	1
PROGRAM SUPERVISOR	6	6	6
YOUTH WORKER	2	2	2
REFUSE COLLECTOR	10	10	10
MAINTENANCE WORKER II	35	35	33
PARTS TECHNICIAN	1	1	1

**CITY OF LAKE FOREST
FISCAL YEAR 2015-2016
PERSONNEL SCHEDULE
BUDGETED POSITIONS**

FULL TIME POSITION TITLE	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET
MECHANIC	4	4	4
COMMUNICATIONS OPERATOR	9	9	0
COMMUNITY SERVICE OFFICER	3	3	3
MARKETING & COMMUNICATION SPLST	1	1	1
ASSISTANT SENIOR RESOURCES MGR	1	1	1
ADMINISTRATIVE ASSISTANT II	8.6	8.6	8.75
ASSISTANT TO DIRECTOR OF PW	1	1	1
ACCOUNT CLERK III	4	4	4
ADMINISTRATIVE ASSISTANT I	3.8	3.8	3.8
RECORDS CLERK	4	4	5
PROGRAM ASSISTANT	1	1	1
MEDIA COORDINATOR	1	1	1
TECHNICIAN	1	1	1
FULL TIME PERSONNEL	224.4	224.4	213.55

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

ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016
52	55	42

**NUMBER OF SEASONAL EMPLOYEES UNDER 1,000
LAST THREE YEARS**

ACTUAL 2013-2014	ACTUAL 2014-2015	BUDGET 2015-2016
280	279	273



The City of Lake Forest

Personnel Policies and Practices May 1, 2015

**Employee Information Site:
www.citylf.org**

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PERSONNEL POLICIES AND PRACTICES OF THE CITY OF LAKE FOREST

May 1, 2015

INTRODUCTION

The policies, as presented herein, shall constitute the Official Personnel Policies and Practices of The City of Lake Forest for all regular full-time and part-time employees of the City, except the City Manager. These policies do not apply to temporary or seasonal employees. Administrative Directives governing personnel and referred to throughout these policies are available for viewing and printing on the Employee Information Site located at www.citylf.org. They are also available for employee inspection by contacting the Human Resources Department.

EMPLOYMENT AT WILL

The intent of these policies is to give the employee a brief description and general information concerning City employment policies.

The employment relationship between the City and its employees is employment at will, which means that either the City or the employee may end the employment relationship at any time, for any reasons, without notice, warning or cause. This means that in the absence of a written employment agreement, the City and its employees shall not be bound to an employment contract or a commitment to employment for a definite period of time. Either party can terminate the employment relationship at any time and for any reason. Neither these policies, nor any other policy, procedure or practice of the City constitutes a contractual commitment between the City and its employees and they do not prove any guarantee or assurance of continued employment or a term or condition of employment for any period of time.

The employment relationship may be governed by a number of sources, including but not limited to The City of Lake Forest Charter, the City Code, the Personnel Policies and Practices, Board of Fire and Police Commissioners Rules and Regulations, department policies and procedures, state and federal law, statutes and regulations, and available funding. All of the benefits provided to employees by these policies are subject to budgetary constraints. Further, in the event any of the provisions of these policies conflict with the terms of an applicable collective bargaining agreement, the terms of the collective bargaining agreement shall govern. The City has the right to modify or eliminate its employment policies from time to time in its sole discretion, without prior notice.

CORE VALUES

The core values of the City are important to the philosophy of the organization. These values are:

- Integrity:** Unconditional adherence to our moral and ethical values.
- Respect:** Being considerate and accepting of others.
- Trust:** Being dependable, demonstrating confidence and faith in others and being willing to let go and to empower others.
- Excellence:** Commitment to professional growth, teamwork, optimum community service, and doing what is right.

PURPOSE/POLICY

It is the declared policy of The City of Lake Forest that employment in the City government shall be based on merit, free from personal and political considerations, and that just and equitable incentives and conditions of employment will be maintained to promote efficiency and economy in the operation of the City government.

The City maintains that employees are its most important asset, whose health and safety are of the utmost consideration. Therefore, providing a safe work environment is a matter of continuing concern, equal in importance to all other operational considerations. (See Admin. Dir. Section 6, Employee Safety Procedures)

In addition, all employees must be allowed to work in an environment free from unlawful discrimination and harassment, including sexual harassment. The City prohibits sexual overtones and intimidation, as well as any other form of sexual or other types of harassment in the workplace. The City also prohibits anyone from taking any adverse action against an employee for making a good faith complaint of harassment. (See Admin. Dir. 2-13, Anti-Harassment)

Violence in the workplace will also not be tolerated. Weapons are prohibited on any City property or job site with the exception of sworn police officers, and all threats will be viewed with the assumption that they will be carried out. All reports of such incidents will immediately be thoroughly investigated. If found to be valid, disciplinary action will be taken, up to and including dismissal. The reporting procedure outlined in the Anti-Harassment directive noted above may also be utilized for reporting acts of violence. To the extent permitted by the Firearm Concealed Carry Act, any employee may store a firearm or ammunition concealed in a case within a locked vehicle or locked container out of plain view within the vehicle in the parking area of a City facility. Employees may not store a firearm or ammunition within a vehicle in parking areas that constitute a prohibited area.

AUTHORITY

The City Manager, by City Council directive, is responsible for the administration of the following personnel rules and regulations and is vested with full authority to establish by administrative directive terms and conditions of employment consistent with policy established by the City Council.

POLICIES AND PRACTICES ESTABLISHED

If the following Personnel Policies and Practices conflict with the Rules and Regulations of the Board of Fire and Police Commissioners of The City of Lake Forest with regard to fire and police employees, the Board's rules shall be followed. Said Rules and Regulations are hereby made a part of these Personnel Policies and Practices.

The employees who are covered by any applicable collective bargaining agreement (and any subsequent Agreements signed during the duration of these policies) shall be governed by the provisions of those agreements, to the extent that any of the Personnel Policies and Practices conflict with the agreements. In all other circumstances, including where the agreements are silent, these Personnel Policies and Practices shall govern.

1. EMPLOYMENT POLICY

1.1.0 Authority to Employ Personnel

Authority to employ individuals for all positions in the City service, except offices appointed by the Mayor (Police Chief) or by the Mayor with the advice and the consent of City Council (Fire Chief, City Engineer, City Clerk), is vested in the City Manager.

1.2.0 Employment Procedure

It is the policy of the City to employ and fill vacancies on the basis of merit and, whenever it is in the best interests of the City, to promote City employees to higher positions when vacancies occur.

The City also will make reasonable accommodations, as required by law, for qualified individuals with disabilities unless doing so would result in an undue hardship. (See Admin. Dir. 5-2, Request for Accommodation)

All persons seeking employment with the City shall first make electronic application to the Department of Human Resources on the City website. Employees who are unable to submit an application electronically will be afforded the ability to submit a paper application or offered another form of accommodation as warranted. No person will be employed and placed on the City payroll until appropriate and satisfactory background, employment, and medical examinations have been completed and information necessary for pension plan, payroll deduction and other required data are determined. (See Admin. Dir. 2-10, Medical Examination Policy)

Once hired, all employees will be given a comprehensive orientation program which addresses pay and benefit issues, City policies and procedures, safety issues, instruction in the proper use of equipment and any other factors necessary to enable the employee to perform in the job. (See Admin. Dir. 2-8, Employee Orientation)

1.3.0 Equal Opportunity Employer

The City's equal employment opportunity policy applies to all terms, conditions and privileges of employment including hiring, probation, training, placement, promotion, transfer, compensation, benefits and employee programs, discipline, termination, layoff and recall, and retirement. All employees will be judged on the basis of merit, training, experience, ability to perform the job, and compliance with applicable retirement and pension plan requirements. The City does not discriminate against a person because of race, color, sex, religion, age, disability, national origin, ancestry, creed, marital status, sexual orientation, citizenship status, military status, veteran status, genetic history, *pregnancy* or any other class protected by law. Every person will be given an equal opportunity for employment with the City, and the City shall comply strictly with all applicable Federal, State and local employment and labor laws, including making reasonable accommodations for qualified individuals with disabilities unless doing so would result in an undue hardship. (See Admin. Dir. 5-2, Request for Accommodation)

1.4.0 Drug-Free Workplace

The use and misuse of alcohol and drugs by The City of Lake Forest's employees is contrary to a drug-free workforce and workplace. The use of these substances increases the potential for accidents, absenteeism, substandard performance, turnover, misconduct, poor employee

morale, damage to property, injury to the public and/or other employees, or degradation of trust in the City to effectively service its citizens. In addition, employees who are “drivers” as that term is defined pursuant to the Omnibus Transportation Employee Testing Act of 1992, and other employees in safety-sensitive positions, are subject to drug and alcohol testing as set forth in federal regulations and pursuant to procedures described in two Alcohol and Drug Policies. (See Admin. Dir. 2-2, Alcohol and Drug Policy for CDL License Holders, and 2-3, Alcohol and Drug Policy)

1.5.0 Employment of Relatives

In order to avoid an actual or potential conflict of interest in employee hiring, supervision and/or allocation of duties, employment and personnel decisions shall not be made on the basis of nepotism or under circumstances which reasonably create the appearance of nepotism to the public. For purposes of this policy, the terms “immediate family” and “relatives” are a spouse, parents, parent in-laws, siblings, sister/brother-in-laws, children. These types of relationships in the workplace are strongly discouraged, however, case-by-case consideration will be given to any current employees that would be adversely affected by a strict application of this policy.

- a. The City generally does not permit two or more relatives to work in the same department, division or section in circumstances where one relation occupies a position that supervises the other relation or has influence involving the relation’s employment, promotion, supervision, salary advancement or other personnel decisions. In the case of temporary positions, however, more than one member of a family may be employed within the same department, and in the same division or section, as long as a direct or indirect supervisory/subordinate relationship between the relatives does not exist.
- b. If employment of immediate family members exists, or is later established, or is deemed to be in the best interest of the City, and an actual or potential conflict arises, the City Manager, the Director of Human Resources and the appropriate Department Head(s) will endeavor to resolve the conflict by conciliation, transfer or other appropriate action, including termination. These situations will be resolved on a case-by-case basis. The City staff will present recommendations in each such case to the PCA for review and approval.
- c. This policy does not apply to those individuals who are uncompensated and who serve on The City Council or advisory City Boards and Commissions. This policy also does not apply to the hiring of persons whose application and appointment are under the jurisdiction of the Board of Fire and Police Commissioners of the City.

1.6.0 Secondary Employment

No regular full-time employee of the City is permitted to engage in any outside work, business venture or other activity considered as secondary full-time or part-time employment without the department head's knowledge and written approval. Such employment will not be acceptable under a number of conditions, including, but not limited to:

- a. Where secondary employment would extend beyond 20 hours a week, except during an employee's regular days off, holiday or vacation periods.
- b. Where the nature or place of employment might bring disfavor on the City.
- c. Where secondary employment would involve the employee's appearance in City uniform, involve use of City equipment, or in any manner be considered as a conflict of interest with the employee's municipal position.

- d. Where secondary employment would involve running personal expenses through the City's accounts.
- e. Where it appears that secondary employment has an adverse effect on the employee's attendance, punctuality or sick leave record.
- f. Where secondary employment impairs the employee's ability to discharge the duties and responsibilities of his/her City job.
- g. Where an employee might be considered to be using his/her City position to influence, to solicit business for the outside employment, or where there is any appearance of impropriety.

Employees who engage in secondary employment shall do so only with the understanding and acceptance that their primary duty, obligation and responsibility is to The City of Lake Forest. All City employees are subject to call at any time for emergencies, special assignment, or overtime duty, and no secondary employment may infringe on this obligation.

No non-exempt employee will be allowed to work secondary employment within another department of the City. Exempt employees will be allowed to work secondary employment within another department of the City only with the approval of the Director of Human Resources and City Manager. These limitations do not apply to employees who are working in two positions for the City as of May 1, 2005.

2. OFFICIAL PAY PLAN

2.1.0 The Official Pay Plan

The salary ranges and position titles as maintained by the Department of Human Resources shall constitute the Official Pay Plan for all employees of The City of Lake Forest except the City Manager.

2.2.0 Administration of Pay Plan

The City Manager, as chief administrative officer of the City, shall be responsible to the City Council for the administration and interpretation of the Official Pay Plan and shall set salaries for all employees within the limits of the salary ranges established herein. The City Manager shall apprise the City Council from time to time regarding the appropriateness of municipal salary levels, taking into consideration cost of living, area employment conditions, level of employee performance and other appropriate factors. All salary adjustments shall be authorized by the City Manager following consideration of recommendations by department heads, who shall certify each employee's eligibility and qualifications for such salary adjustment. The City Manager shall apprise the City Council of compensation adjustments for the Executive Staff during the annual budget review process or at the time of original appointment. The City Manager is further authorized to establish and administer an employee evaluation and development program to be used to determine employee job effectiveness, performance, and individual employee development. Such a program serves as an important factor in consideration of employee salary adjustments. Additionally, the City Manager shall have the authority to establish personnel review boards to administratively review and recommend employees for probation and salary adjustments. (See Admin. Dir. 2-18, Employee Performance Compensation and Evaluation)

2.3.0 Salary Administration Procedure

The following paragraphs detail the salary administration procedures for the City.

2.3.1 Establishment of Salary Ranges and Position Titles

The Official Pay Plan for City service consists of the established annual pay ranges and the titles of *regular, fulltime* positions which are to be compensated within each pay range. The City Manager recommends adjustments to the salary plan from time to time, which become effective when approved by the City Council.

The Official Pay Plan establishes salary ranges which recognize that individual ability and exhibited job performance are the basic considerations in salary administration. The Plan also recognizes that it is desirable to provide the opportunity for employees to attain, within a reasonable period following employment, a salary level appropriate to their position and skills exhibited based on their performance. The various ranges are available upon request from the Director of Human Resources.

Pay Range: For the Operational, Clerical, Professional, and Supervisory Classifications, there are seven steps within each range, with Step 1 being the lowest and Step 7 the highest. Progression through each step is based solely on exhibited performance. Progression through the Managerial, Administrative and Executive Classifications is based solely on exhibited performance.

2.3.2 Applicability of Salary Ranges and Position Titles Schedule

Salary ranges represent full-time compensation for each position title to be paid to regular, salaried employees of the City. Pension participation will be required for employees working 1,000 hours or more in a year.

2.3.3 Original Appointment

Employees shall normally be appointed at the minimum level of the range authorized for the position, or Step 1. However, employees may be hired at a level higher than the minimum with the expressed approval of the City Manager, who shall have authority to establish initial employment compensation at any salary level within the range authorized by the City Council for the position. Employees appointed at the initial increment for their position salary range shall be eligible for a salary increase upon satisfactory completion of a probationary period and recommendation for salary adjustment by the department head. In no case will a new employee be appointed to a step higher than Pay Step 4 unless special approval is granted by the City Manager. No employee shall be considered for regular appointment or salary increase if he/she is determined to not satisfactorily perform the assigned duties of the position.

The City Manager may authorize increases larger than one step, subject to budgetary constraints, if the performance and skills exhibited during the probationary period warrant additional compensation.

2.3.4 Probationary Period

All persons employed by the City to fill a regular position shall serve a probationary period. Except as noted below, such probationary period shall continue for six months, providing the employee's performance is satisfactory. Such period may be extended not to exceed six additional months if, in the opinion of the department head, Director of Human Resources and City Manager, an extended period is necessary to fully evaluate the employee for regular appointment. Probationary employees are not guaranteed employment through their probationary period and remain subject to termination at the will of the City.

Sworn police and building inspectors serve a minimum 18-month probationary period. Sworn firefighters serve a minimum 12-month probationary period which may be extended until paramedic licensing has been achieved. Community Services Officers and Water Plant Operators serve a minimum 12-month probationary period.

During the probationary period, the employee must exhibit an ability to learn and handle the job for which he/she was hired. No employee shall be appointed regular employee status without having first been thoroughly evaluated by his/her supervisor and having his/her performance discussed with them. A decision as to whether the employee should be appointed to regular employee status will then be made by the department head, the Director of Human Resources and the City Manager. Should satisfactory job performance not be attained by the end of the period, the probationary period may be extended for up to six months with the agreement of the department head, the Director of Human Resources and the City Manager, or the employee shall be dismissed.

Upon successful completion of the probationary period as determined by the department head, the employee will be appointed to "regular" employee status. Continued employment is dependent upon the employee's satisfactory job performance, adherence to City and departmental rules and regulations, honesty, and the City's available funding. Successful completion of the probationary period and appointment to "regular" employee status does not alter the employee's at-will employment relationship. (See Admin. Dir. 2-18, Employee Performance Compensation and Evaluation; and 2-5, Use of Personnel Action Report)

2.3.5 Administration of Plan

Any new employee or an employee who has been promoted or transferred will receive a one-step pay increase upon successful completion of the probationary period, called the initial step increase. In the case of any employee promoted or transferred to Pay Step 7, this increase shall not be granted.

After the initial pay step increase, each subsequent increase will be based on the employee's annual May 1 evaluation and will take into consideration demonstrated satisfactory job performance. The increment salary increase shall generally follow the pay steps established by the City Council for the particular salary class, except that employees may receive a larger increase upon the approval of the City Manager if performance and skills demonstrated clearly warrant such consideration. Smaller incremental salary increases may also be granted if job performance does not warrant a full step increase. In those instances, an action plan may be developed to assist the employee in improving performance.

2.3.6 Pay Plan Adjustments

Based on economic conditions and other factors, the pay plan may be periodically adjusted by the City Council. At the time of such adjustments, all regular, full-time employees will be eligible for salary increase consideration at the newly assigned salary rate or any portion thereof, depending on their evaluation applicable to their respective salary classification.

A department head, upon a formal evaluation of any employee and following consultation with said employee, can recommend that no increase be granted based on a failure to perform assigned duties in a satisfactory manner. If an adjustment is withheld, an action plan may be established with the employee, and the employee may be reevaluated at an established time set by the department head and the Director of Human Resources. An adjustment may be granted by the City Manager when said employee's performance has improved to a satisfactory extent, *however, any missed steps or back pay increases will not be made up in order to have the employee "catch up" to where their pay would have been with satisfactory performance.*

2.3.7 Promotions

Promotions in the City service shall be based upon merit and ability to fulfill the requirements of the position as described. If in the best interests of the City, vacancies in higher positions will be filled by promotion of qualified employees from subordinate jobs.

Promotional examination, education, oral interview, review of past work record and exhibited interest are factors which may be considered in determining the qualifications of an employee for promotion. All promotions are made upon department head recommendation to and approval by the City Manager, unless otherwise vested with the Mayor and/or City Council. All employees promoted or hired into a supervisory position will receive hands-on

supervisory training as deemed appropriate by the department head and Department of Human Resources.

When an employee is transferred or promoted from one position or salary range to another, his/her salary may be adjusted by the City Manager and the employee may be placed on probation as determined by the City Manager. The salary will be at an increment within the new salary range. In the case of promotions, the City Manager may authorize a salary increase within the new salary range which reflects the increased duties and responsibilities assigned the employee. The City Manager shall recommend to the City Council promotional candidates for those positions appointed by the Mayor and/or City Council as set forth in Article VI of the City Code (Police Chief, Fire Chief, City Engineer, City Clerk).

2.3.8 Job Transfers

Job transfers are of two types: (1) those requested by the employee, and (2) those made by the City, either temporary or permanent, where the best interest of departmental operations is served. Such changes shall occur only upon approval of the City Manager.

Any employee may be required by the City to perform in another department of the City when necessary or proper for the efficient and effective use of personnel in carrying out the business of the City.

2.3.9 Reclassification

An employee's position may be re-established by the City Manager to a higher or lower salary range to properly reflect assigned duties and responsibilities and subject to budgetary constraints. The City Manager shall have the authority to reassign and place an employee at a lower salary range.

2.3.10 Resignations, Layoffs

To resign from the City service in good standing, an employee shall give his/her department head at least two week's written notice of his/her intention to resign. Under exceptional circumstances, the City Manager may waive the two-week notice requirement, thereby allowing the employee to leave in good standing.

Any City employee may be laid off without reflection on his/her standing for lack of work or funds. The City usually will attempt to give at least two weeks' notice of the effective date of a layoff to each regular employee affected. (See Admin. Dir. 2-30, Severance Pay)

2.3.11 Tree Trimmer Pay

Forestry employees who are classified as tree trimmers shall receive tree trimmer pay in the amount of \$50 per month in addition to their established monthly rate.

2.3.12 Additional Duty Pay

The City Manager shall have the authority to assign additional duty responsibilities on an as-needed basis to regular employees which will be special or collateral assignments in addition to the employee's regular position. Employees receiving additional duty pay will only receive the pay as long as the additional responsibilities are required of that employee; the pay is not guaranteed. Employees assigned an additional duty position shall be eligible, upon

authorization by the City Manager, for a salary adjustment, which shall be in effect only so long as authorized by the City Manager and subject to budgeting constraints. (See Admin. Dir. 2-14, Additional Duty Pay Administration)

The standards for awarding additional duty pay shall be as follows:

1. The additional duties must represent skills not normally associated with the position classification and its description.
2. The individual must be performing duties not normally assigned to the position and the additional duties must represent forty percent (40%) of the individual's time.
3. The individual must act as working leader for a crew of three (3) or more for sixty percent (60%) of the individual's time. This must include: assigning personnel; directing personnel; being held responsible for crew performance by first-line supervisor; and being assigned as acting supervisor periodically.
4. The additional duties must represent assigned managerial responsibilities either as an "acting" position or as an "assistant to" position.

Performance will be considered in making annual additional duty pay evaluations.

2.3.13 Additional Merit Pay

The City Manager, with the concurrence of the City Council, shall have the authority to establish an additional merit pay policy as defined in Administrative Directive 2-22.

2.3.14 Longevity Pay

In addition to regular compensation and in recognition of continued service to the City, employees are eligible for \$35 per year of service after 5 years through 9 years; \$40 per year of service beginning 10 years through 14 years; \$45 per year of service beginning 15 years through 19 years. Employees with more than 19 years receive **\$65** per year of service. Subject to budgetary constraints this sum shall be paid in a lump sum amount during December each year, and years of service shall be calculated as of December 31 of the year in which the longevity pay is being paid. It is subject to all normal withholding. Employees who leave employment prior to the issuance of the longevity checks will not receive the longevity bonus.

2.4.0 Positions

2.4.1 Department Heads and Staff Assistants

The City Manager shall, within established salary levels approved by the City Council, have full discretion and authority to periodically adjust salaries of those persons in the Executive, Managerial, and Administrative classifications of the Pay Plan. Performance of such professional personnel will be reviewed at least annually on May 1. Increases shall not extend salary levels beyond the maximum annual rates established for the positions unless it is determined that the employee deserves a merit adjustment based on exhibited performance. The City Manager shall apprise the City Council of any such salary adjustment.

2.4.2 Job Sharing

The City recognizes that allowing full-time employees with special needs to share their regular, full-time positions with another employee without reducing the efficiency of the position or the established hours of work for the position is often beneficial.

Any regular, full-time employee in good standing may apply in writing to the department head for approval of a job-sharing arrangement. All requests will be forwarded to the Director of Human Resources for review and coordination. If an appropriate person solely at the City's discretion is not found to share the position within 60 days, the request will be denied.

All job-sharing arrangements shall be governed by a job sharing agreement, which is effective for a maximum period of 12 months, but can be canceled with 30-days' notice by the employee or the City. The agreement may be extended upon a written request from the employee and approval of the department head. (See Admin. Dir. 2-12, Job Sharing Program)

2.5.0 Residency Requirement/Housing Allowance Compensation

Although highly desirable, most employees are not required to maintain residency within the City limits. Fire and police sworn personnel not covered by a collective bargaining agreement must live within a 27-mile radius of the Public Safety Building. Police and Fire sworn personnel covered by a collective bargaining agreement must abide by the terms of the agreement. Employees of these two departments must have the express permission of the Chief of Police or Fire Chief and the approval of the City Manager to reside outside those limits. All other City employees, except as noted below, must live within a reasonable distance to the City that will not prevent them from fulfilling the duties and responsibilities of their position.

The City Council recognizes that it is sometimes desirable and in the best interest of the community to have certain members of the staff reside within the City. These positions may consist of the following:

City Manager
Police Chief
Fire Chief
Director of Public Works
Director of Community Development

Each position will be considered on an individual basis. The City Manager is authorized to require such residency and to provide housing assistance, with prior concurrence of the City Council, to those employees if they are required by the City Manager to establish their residency within the City. The City Manager's housing compensation will be determined solely by the City Council.

2.6.0 Emergency Response Personnel

Employees required to make emergency responses may, at the department head's discretion, be allowed to take City vehicles home at night. This exception is being made to accommodate those individuals who require immediate access to equipment and radio communications in emergency situations. (See Admin. Dir. 1-12, Assigned Vehicle Use)

2.7.0 Fringe Benefits

The City has established policies and guidelines for the proper handling and taxing of certain employee fringe benefits to ensure compliance with IRS guidelines. Included in these benefits are guidelines on uniforms, logo wear, laptop computers and other miscellaneous items that may be subject to being taxed. (See Admin. Dir. 2-15, Employee Fringe Benefits)

2.8.0 Deductions from Exempt Employee Salaries

Exempt employees are not answerable merely for the number of hours they work. They work as few or as many hours as are necessary to accomplish the tasks expected of them. For this reason, and subject to the exceptions below, City policy provides the compensation of exempt employees should not be reduced for any partial-day absence (other than intermittent or reduced schedule FMLA leave); any partial-week absence occasioned by the City or its operating requirements, including holidays and partial-week shutdowns; or because of variations in the quality or quantity of work performed. Deductions from the compensation of exempt employees are proper under the following circumstances:

1. Partial day absences for intermittent or partial day FMLA leave;
2. Full-day absences for personal reasons, other than sickness or disability;
3. Full-day absences due to the employee's own sickness or injury (including work-related injuries and FMLA-related absences). Such deductions will be made in accordance with the City's paid time off plans and state worker's compensation laws and regulations;
4. Deductions from pay for penalties imposed in good faith for infractions of safety rules of major significance;
5. Any portion of a workweek that the exempt employee does not work at the commencement and termination of employment; and
6. Full workweeks in which no work is performed.

The City reserves the right to require an employee to utilize paid time off benefits for partial-day absences occasioned by personal reasons or by the employee's own illness or injury. The City also reserves the right to offset from an exempt employee's compensation any amount received in a particular workweek in jury duty fees, witness fees or military pay.

Improper deductions from the salary of exempt employees are a serious violation of City policy. The City encourages any exempt employee who believes his or her salary has been improperly reduced to report the problem immediately to his or her immediate supervisor or the Director of Human Resources. The City will review the deduction to determine if it was proper. The review process may require the employee to provide information or present documents to the City. The employee will be notified of the results of the City's review. If the City determines that the deduction was improper, the employee will be reimbursed for the improper deduction as soon as practicable. Employees are assured that the City is committed to comply, and expects all supervisors and managers to comply, with this policy and to carefully avoid making improper deductions from the salary of exempt employees. Employees also are assured that no retaliatory action will be taken for reporting improper deductions. Employees who suspect retaliation should report their concerns immediately to his or her immediate supervisor, the Director of Human Resources or the City Manager.

Note: The City's attendance and disciplinary action policies are applicable to exempt employees even though an absence may not be one for which a deduction from salary may be taken.

3. HOURS OF WORK

3.1.0 Workweek Defined

The workweek commences at 12:01 a.m. on Sunday and ends at midnight on the following Saturday. Except as otherwise provided in this Part 3, the hours of work comprising full-time City employment shall be 40 hours per week and a minimum of 1,000 hours per year. For Fire Department personnel, including Paid-on-Premise personnel, it shall be 204 hours averaged over a 27-day period; and for Police Department personnel, it shall be 171 hours averaged over a 28-day period. It is the personal responsibility of each employee to be at his/her work station and fully prepared to begin work at the time the established departmental shift/work day begins.

3.2.0 Workday Defined

The workday for each employee shall be the 24-hour period from the time that work is scheduled to begin until that time shall occur again. This definition shall be used whenever workday is referred to in these policies. A 30-minute unpaid meal break is included as part of the workday unless otherwise defined for specific positions.

3.3.0 Overtime Work

It is the policy of the City to keep work in excess of established schedules at a minimum and to permit such work only when it is necessary to meet City operating requirements. All overtime work performed by a nonexempt employee must be approved by the employee's immediate supervisor prior to the work being performed. Unauthorized overtime work will subject the employee to discipline, including dismissal.

3.4.0 Established Hourly Rate Defined

The established hourly rate shall be at the rate specified in Section 2, Official Pay Plan, for the position salary range held by the employee at the time the overtime compensation is earned. The rates established by the Official Pay Plan shall be the official rates for all overtime compensation.

3.5.0 Compensation for Overtime Work

Employees shall be compensated for overtime work at the following rates:

- a. **Police Department** – Eligible sworn police personnel covered by the collective bargaining agreement shall be compensated as determined by their agreement. Sworn police personnel not covered in the bargaining unit shall be compensated at 1½ times their established regular rate, computed on a per-hour basis for all authorized police work in excess of the regularly scheduled 8¼-hour work day and beyond the regularly scheduled work week, and for all authorized police work when called back after normal working hours or on regularly scheduled days off, including holidays. Whenever eligible sworn police personnel not covered by the collective bargaining agreement are called back to work on a temporary basis, a minimum of two hours of overtime compensation will be paid.
- b. **Fire Department** – Eligible sworn fire personnel covered by the collective bargaining agreement shall be compensated as determined by their agreement. Sworn fire personnel not covered in the bargaining unit shall be compensated at 1½ times their established

regular rate, computed on a per-hour basis for all authorized fire work in excess of the regularly scheduled 24-hour work day and beyond the regularly scheduled work week, and for all authorized fire work when called back after normal working hours or on regularly scheduled days off, including holidays. Whenever eligible sworn fire personnel not covered by the collective bargaining agreement is called back to work on a temporary basis for emergency calls, a minimum of two hours of overtime compensation will be paid.

- c. **Public Works, Parks and Forestry Personnel** – Eligible regular full-time and part-time employees in these areas shall be compensated at 1½ times their regular rate, computed on a per-hour basis for all authorized work in excess of the normal working day and beyond the regularly scheduled work week and for all authorized work when called back after normal working hours on regularly scheduled days off, including holidays. Full-time and part-time employees will be compensated at 1½ times their regular rate for any authorized work in excess of 40 hours in a work week. In the event that shift changes are approved which increase the regular work day but cause the work week to remain at 40 hours, overtime will not be compensated until the hours worked extend beyond 40 hours per week. Whenever an employee in these sections, who is eligible to receive overtime, is called back to work on a temporary basis from off-duty status, a minimum of two hours of overtime compensation at 1½ times the hourly rate will be paid. During snow removal emergency shift work, employees shall be paid as determined by the snow removal policy.
- d. **All Other Regular Full-Time and Part-Time Employees** – Eligible regular full-time and part-time employees, except as noted above, shall be compensated at 1½ times their regular rate, computed on a per-hour basis for all authorized work in excess of the normal working day and beyond the regularly scheduled work week and for all authorized work when called back after normal working hours on regularly scheduled days off, including holidays. Full-time and part-time employees will be compensated at 1½ times their regular rate for any authorized work in excess of 40 hours in a work week. In the event that shift changes are approved which increase the regular work day but cause the work week to remain at 40 hours, overtime will not be compensated until the hours worked extend beyond 40 hours per week. Whenever an employee of this category is called back to work on a temporary basis, a minimum of one hour of overtime compensation will be paid.

e. **Compensatory Time**

It is the policy of The City of Lake Forest to schedule overtime work only when deemed necessary to meet City operational needs. Regular, full-time, non-exempt employees in the following departments may elect to take compensatory time-off in lieu of overtime compensation by signing the appropriate agreement for their department or if covered by any applicable collective bargaining agreement (and any subsequent agreements signed during the duration of these policies): Community Development, CROYA, Finance, Human Resources, Office of the City Manager, Public Works, Parks and Recreation and Senior Resources. Compensatory time-off will be granted to the participating employee at a rate of 1.5 hours of compensatory time for every hour of overtime worked.

Compensatory time-off may not be taken unless the participating employee has received prior approval from his or her department head. Once a participating employee has worked overtime and received approval from his or her department head, the employee may schedule and take his or her earned compensatory time-off. A participating employee who has accrued compensatory time and has requested its use will be

permitted to use that time within a reasonable period after making the request, so long as the use of that compensatory time-off does not unduly disrupt the operations of the City or the Department. Participating employees requesting compensatory time off must adhere to the same rules set forth for department vacation requests.

No participating employee shall accumulate more hours of compensatory time during a given 12-month period as set forth in the appropriate agreement he or she signed. Once a participating employee works overtime to the extent that he or she accrues the maximum compensatory time hours, the employee will be paid overtime compensation for any further overtime hours worked. Accrued hours will not be carried forth into a new 12-month period as set forth in their agreement. Employees will be issued a check for all compensatory time not used within the defined period in which it was earned equal to the number of hours accrued. The City may at any time substitute overtime cash payments in exchange for compensatory time-off hours.

The City reserves the right to modify this policy and the accrual, use, and payment of compensatory time-off at any time upon notice to affected employees, subject to applicable federal and state law.

- f. No Pyramiding – Hours worked shall not be counted twice for purposes of overtime pay (that is, no pyramiding). Vacation or personal day hours shall not be counted toward daily or weekly overtime if the employee works on his or her scheduled vacation or personal day.

3.6.0 Positions Ineligible for Overtime Compensation

The overtime compensation provisions of Section 3.5 of this Directive shall not apply to positions in the Managerial and Administrative or Executive pay plan schedules of the Official Pay Plan of The City of Lake Forest or other positions determined to be exempt by the department head, *Director of Human Resources* and City Manager based on the Fair Labor Standards Act and Illinois Minimum Wage Act guidelines.

3.7.0 Flex Time

Office employees may be eligible to take time off during their normal workday and make the time up at another time. This may include, but not be limited to, time off for such things as personal business, doctor/dental appointments, and school visitation. This time must be requested in writing to the department head or his/her designee at least 24 hours in advance and approval will depend on available staffing levels. The written request must include the reason for the request, the date and time needed off and when the time will be made up. No time will be granted in excess of three hours, and it must be made up within the same seven-day work period. In certain emergency situations, the department head has the discretion to waive the 24-hours advance notice requirement.

4. HOLIDAYS WITH PAY

4.1.0 Days Designated

The City of Lake Forest holidays shall be as listed below, unless changed by the City Manager. Holidays will normally be paid based on an 8-hour shift, excluding year-round special shifts such as, but not limited to, Fire and Sanitation.

1.	New Year's Day	January 1
2.	Personal Day (day of employee's choice with department head approval in lieu of Martin Luther King Day)	Earned January 1
3.	Personal Day (day of employee's choice with department head approval in lieu of Presidents' Day)	Earned February 1
4.	Personal Day (day of employee's choice with department head approval)	Earned May 1
5.	Memorial Day	Federal Holiday
6.	Independence Day	July 4
7.	Labor Day	First Monday in September
8.	Veterans Day	November 11
9.	Thanksgiving Day	4 th Thursday in November
10.	Thanksgiving Friday	Friday after Thanksgiving
11.	Christmas Eve Day	December 24
12.	Christmas Day	December 25

Personal days must be used within the calendar year in which they are earned. Time remaining on January 1 of the following year will be deleted from the employee's accruals unless special arrangements are made in advance with the employee's department head. Should special arrangements be made, the department head will complete a personnel action form noting the exception. Police and Fire personnel must use these days within the fiscal year.

4.2.0 Holiday Falling on Weekend, Working Days

When any of the above holidays falls on a Sunday, the following Monday is considered the holiday; if any falls on Saturday, the preceding Friday is celebrated as the holiday. For employees who maintain essential City services or who work on shift assignments, or for regular employees on vacation, the policy shall be followed that when a holiday falls on one of their regular days off or during their vacation period, they receive another day off as scheduled by their department head.

For those who receive another day off in lieu of the holiday, the time must be used within the fiscal year in which it is earned. Time remaining on May 1 of the following fiscal year will be deleted from the employee's accruals unless special arrangements are made in advance with the employee's department head *in consultation with the Director of Human Resources*. Should special arrangements be made, the department head will complete a personnel action form noting the exception.

Whenever Christmas Eve and/or Christmas Day falls on a Saturday or Sunday, the preceding Friday and following Monday will be observed as the Christmas Eve and Christmas Day holidays unless otherwise designated by the City Manager.

4.3.0 Holiday Bonus

When a probationary or regular full-time employee is scheduled to work a minimum eight-hour shift on a City holiday, that employee will receive a holiday bonus of \$140. Employees “swapping” days with a regularly scheduled employee will be eligible to receive this holiday bonus in lieu of the person with whom they “swapped”. For employees working shifts in 24-hour/7-days-a-week departments, the employee who works the official holiday is paid the bonus, not the employee who works the “celebrated” holiday (i.e., if July 4 falls on a Saturday and is celebrated by the City on Friday, July 3, the employee who works on July 4 receives the bonus). This bonus is subject to all normal withholding. It does not apply to employees who are called back for emergency work, but only those scheduled to work as part of their normal shift in order to maintain appropriate coverage. Employees called back for emergency situations or coverage will be covered under Section 3.5.0 of these policies. Executive Classification employees are exempt from this holiday bonus. Employees covered by a collective bargaining agreement shall be compensated as determined by their agreement.

5. LEAVE POLICY

5.1.0 Vacation Schedule

<u>Completed Years of Service</u>	<u>Hours Accrued Per Pay Period</u>	<u>Hours Accrued Per Year</u>
1 to 5	3.08	80
6	3.38	88
7	3.69	96
8	4.00	104
9	4.31	112
10	4.62	120
11	4.92	128
12	5.23	136
13	5.54	144
14	5.85	152
15-19	6.15	160
20	6.46	168
21	6.77	176
22	7.08	184
23	7.38	192
24+	7.69	200

Vacation hours accrued at the end of each pay period are available for use, dependent upon individual department policies and the department head's discretion. New employees may use the vacation benefits accrued with their department head's discretion. Employees are not allowed to use vacation time before it is earned, thus creating a negative balance.

A regular part-time employee will earn vacation and holiday time with pay equal to the percentage of time worked compared to a regular, full-time employee.

Due to different hours of work, Fire Department personnel working shift assignments shall accrue vacation benefits at an equal, but different formula rate than other municipal employees. The annual accrual is the same.

Vacation leave should be taken on consecutive days. Eligible leave should be taken during the fiscal year earned or it is subject to forfeiture as provided below. Depending upon departmental or personal circumstances, a period of vacation leave may be restricted to two (2) weeks at any one period and, in certain cases, eligible vacation may be deferred to the following fiscal year with the approval of the City Manager. Every effort will be made to grant vacation during periods requested by employees, consistent with the operational needs of the various departments. The City reserves the right, by action of the department head and the City Manager, to approve or disapprove actions with regard to granting of vacation requests.

Holidays observed or periods of significant illness occurring during a vacation leave period are not charged against vacation leave, but are charged against applicable holiday or sick leave.

Employees are not permitted the choice of working for extra pay instead of taking their vacation. However, in special circumstances, when in the best interests of the City and upon the approval of the City Manager, the City may purchase a portion of the accrued vacation of an employee at the employee's then-established salary rate.

Employees are not permitted to accrue more vacation than they earn in one year plus 80 hours (112 hours for sworn fire personnel). Time exceeding the earned amount plus the 80 hours (112 hours for sworn fire personnel) on May 1 of the fiscal year will be deleted from the employee's accruals unless special arrangements are made in advance with the employee's department head *in consultation with the Director of Human Resources*. Should special arrangements be made, the department head will complete a personnel action form noting the exception. Upon separation from City service, a regular employee will be paid for accrued but unused vacation leave, up to their allowable annual maximum plus 80 hours (112 hours for sworn fire personnel).

5.2.0 Sick Leave with Pay

All regular, full-time employees accrue paid sick leave benefits at the rate of 3.69 hours per pay period to a maximum of 960 hours. An employee who utilizes sick leave for an entire pay period does not earn sick leave for that period.

Sick leave with pay is authorized only if employees notify their department head or immediate supervisor of the necessity for absence in advance of the assigned time to start work. An employee whose work requires a substitute for a particular shift assignment is required to give reasonable notification in advance of the assigned time to start. An employee using paid sick leave benefits is not authorized to work secondary employment while unable to work for the City unless authorized by the employee's department head.

Sick leave with pay may be used for:

- a. Any bona fide personal illness, injury or pregnancy.
- b. Quarantine for contagious disease.
- c. Doctor/dental appointments.
- d. Illness of immediate family member (includes parents, in-laws, children, spouse, siblings and grandparents or at the department head's discretion)

As a condition to the granting of paid sick leave benefits, any employee may be required to file a certificate of health examination by a practicing physician approved by the City and conform to any medical advice contained therein as directed by the City Manager. A Personnel Action Report must be filed whenever an employee is out for 3 consecutive work days, and a signed medical release must be received in order for the employee to return to work. If, in the opinion of the City Manager upon recommendation of the department head and Director of Human Resources, an employee is unfit to perform essential functions of the job with or without accommodation, or if the health or safety of other employees or the public is jeopardized, such employee may be offered the opportunity to apply for eligible pension or disability benefits and may be granted a leave of absence without pay or may be separated from City service. (See Admin. Dir. 2-5, Use of Personnel Action Form)

While every effort will be made to accommodate employee requests, use of sick leave under items c and d may be denied if emergency situations exist or staffing levels require the employee's presence.

In a case of very serious or prolonged personal illness, an employee who uses all accumulated sick leave may use all accumulated vacation and holiday leave for sick leave purposes before being removed from full pay status. However, regardless of any other City policy or procedure, the time on leave for a prolonged personal illness or on light duty may not exceed six (6) months (or 30 days beyond the expiration of benefits pursuant to the Public Employee Disability Act for full-time sworn police and fire personnel entitled to such benefits), even if the employee has not exhausted all accumulated leave, unless an exception is made by the City Manager or otherwise required by law, such as by the leave requirements of the Family and Medical Leave Act or the accommodation requirements of the Americans with Disabilities Act. Upon exhaustion of the above benefits, the employee may have the opportunity to apply to the appropriate pension or retirement plan for eligible disability benefits or for a leave of absence as defined in Section 5.6 of this policy. (See Admin. Dir. 2-6, Limited Duty Policy)

Every year, employees who use four or fewer sick days may choose to receive a payout of some of their unused sick time, based on the following table:

# of sick days used during the year	# of days that may be paid out (at 100% of salary)	Amount of sick days employees may accrue (up to maximum of 960 hours)
0 days	5 days	Balance of their 12 days (12 – (days used) – (days paid out))
1 or 2 days	3 days	Balance of their 12 days (12 – (days used) – (days paid out))
3 or 4 days	1 day	Balance of their 12 days (12 – (days used) – (days paid out))
5 or more days	No payout	Balance of their 12 days (12 – (days used) – (days paid out))

The payout is valued at 100% of salary, and it doesn't matter how many hours the employee has saved in their sick bank, only how many sick days the employee used that year. Usage of more than four (4) hours of sick time during a scheduled shift, including partial hours, will constitute use of a sick day for purposes of this policy. For firefighters, use of a sick day refers to one 16-hour shift, but, for purposes of this policy, payouts are made based on an 8-hour day. The employee can choose to receive this payout in cash less standard withholdings, or they may have it transferred to their 457 account on a pre-tax basis.

If an employee's total sick leave accrual has reached the 960-hour maximum, the employee will not be permitted to bank any additional sick leave. However, the employee may still participate in the payout options described in this policy.

If an employee's total sick leave accrual has not reached the 960-hour maximum, and the employee elects to take an annual payout, any sick time not paid out will be placed into a separate accrual bank that may not be paid out at a later date. If the employee elects not to take an annual payout, all sick leave will be placed into a separate accrual bank that may be paid out at a later date. The two banks together cannot exceed 960 hours.

On separation in good standing, an employee having time accrued and not previously bought down will be eligible for a buyout based on the following guidelines: a minimum accrual of 480 hours and not more than 952 hours of sick leave shall receive compensation equal to 20% of all hours accrued at the employee's current straight pay rate; an employee having a

minimum of 953 hours of sick leave accrued shall receive compensation equal to 40% of all hours accrued at the employee's current straight pay rate. Employees who have not accrued at least 480 hours of sick leave or who have done an annual payout will not receive any compensation for that time upon separation from employment.

Illinois Municipal Retirement Fund (IMRF) allows retiring members *who joined before June 1, 2014*, up to one year additional pension service credit for unpaid, unused sick leave accumulated with their last employer. One month of service is credited for every 20 days, or fraction thereof, of unpaid, unused sick leave not to exceed 240 days (one year). *Those who joined IMRF on or after June 1, 2014, cannot convert unused, unpaid sick leave to service credit.*

5.2.1 Voluntary Sick Leave Donation Program

All regular full- and part-time employees with a minimum of 160 hours of sick leave on the books may be eligible to donate up to 40 hours of accumulated sick leave per occurrence (more with department head approval) to another regular full- or part-time employee who has a catastrophic illness or injury either to themselves or an immediate family member.

A catastrophic illness or injury is one that is expected to incapacitate the employee or an immediate family member for an extended period of time, provided taking extended time off work creates a financial hardship for the employee because all sick leave and other paid time off has been exhausted. Examples may include, but are not limited to, life threatening injury or illness, cancer, AIDS, heart surgery, stroke, etc. An immediate family member includes parents, in-laws, children, spouse, siblings and grandparents or at the department head's discretion.

The employee receiving donations (recipient) must have exhausted all available leave (sick, vacation, holiday, etc.) before becoming eligible to apply for this program. To apply, the employee must notify the Director of Human Resources in writing of his/her desire to have a notice posted requesting donated time. No donations will be accepted without the recipient's written request.

Employees wishing to donate time (donors) should notify the Director of Human Resources in writing, noting how much time they wish to donate and whether or not they wish to remain anonymous in their donations. They will have the time deducted from their sick leave banks and this time will not count towards any other buy-back programs. However, the donors will not be penalized in any way by having this time deducted, such as being included in any other sick leave incentive programs.

All donated time must be in increments of 8 hours and will be considered on an hour-for-hour basis, regardless of the pay level of the donor and recipient. Any unused donated time will be returned to the donors on a prorated basis.

This policy shall in no way extend the time off beyond 6 months unless an exception is made by the City Manager or otherwise required by law and will work in conjunction with all other City policies.

5.3.0 Emergency Leave

Absences because of death of a member of the immediate family (includes parents, in-laws, children, spouse, siblings and grandparents or at the department head's discretion), when the employee's presence is required away from work, can be taken as paid emergency leave. The

use of leave for this purpose shall not exceed 24 hours in a calendar year, and only when specifically authorized by the employee's department head. Time in excess of 24 hours must be taken from the employee's accrued vacation time and must be approved by the department head.

Hospitalization of any member of the immediate family when it can be clearly shown that an employee's presence is required can also be used as paid emergency leave. Immediate family includes parents, in-laws, children and spouse only. The use of leave for this purpose shall not exceed 24 hours in a calendar year. Time in excess of 24 hours must be taken as sick leave and have department head approval.

In the case of leave for a hospitalization, if the leave is foreseeable based on planned medical treatment, employees are required to make a reasonable effort to schedule the treatment so as not to disrupt unduly the operations of the department, and also required to provide 30 days advance notice, or, if the treatment is in less than 30 days, such notice as practicable.

The emergency leave consists of a total of 24 hours per year, whether used for a funeral or hospitalization, and the employee is not compensated if the leave is not used.

5.4.0 On-the-Job Injury and Disability Leave

If an employee is injured on the job, no matter how slightly, the injury must be promptly reported to the immediate supervisor and a written accident report filed. Medical and hospital expenses incurred due to bona fide work-related injuries will be paid in accordance with City policy and applicable provisions of the Illinois Worker's Compensation Act, provided proper and prompt notice of the accident has been reported by the employee to the department head. (See Admin. Dir. 6-3, Accident and Injury Investigation)

A regular full-time employee on injury leave may be compensated up to a maximum of 30 calendar days at the salary rate he/she was making at the time of the accident, less deduction of the amount paid by the City's Worker's Compensation insurance carrier (full-time sworn police and fire personnel entitled to benefits pursuant to the Public Employee Disability Act are covered for up to 365 calendar days). After the 30-day time period (or 365-day time period for full-time sworn police and fire personnel who are entitled to benefits pursuant to the Public Employee Disability Act), employees may elect to use accumulated sick leave and/or vacation credits to continue receiving full pay. If so, the employee will be charged at a rate of 33-1/3% from accumulated leave. Should the employee not elect such action or should all such accumulated credits be exhausted, the employee may apply for disability under provisions of the applicable retirement or pension fund. Once the employee is no longer receiving full compensation from the City, he/she may be eligible to receive compensation payable under the Illinois Worker's Compensation Act in addition to eligible retirement or pension fund benefits. (See Admin. Dir. 2-6, Limited Duty)

This policy shall in no way extend an employee's total leave period or time performing light-duty work beyond six (6) months (or 30 days beyond the expiration of benefits pursuant to the Public Employee Disability Act for full-time sworn police and fire personnel entitled to such benefits) unless an exception is made by the City Manager or otherwise required by law. This policy will be applied in conjunction with all other City policies. (See Admin. Dir. 2-6, Limited Duty Policy)

All vacation, sick leave and holiday leave earned while on injury leave shall accrue at the employee's regular rate.

5.5.0 Military Service, Training

The City will follow all applicable Federal, State and local laws regarding employees who are required to fulfill a military commitment.

5.6.0 Family Military Leave Act

Any employee who has been working for at least 12 months, who has worked at least 1,250 hours in those months, and who is the parent or spouse of a person called to state or United States military service lasting longer than 30 days is entitled to unpaid family military leave of up to 30 days while the deployment order is in effect. If leave will consist of five or more consecutive work days, at least 14 days' notice is required. Employees taking leave for less than five consecutive work days must give as much advanced notice as is practicable.

Employees requesting leave must consult with their supervisor to schedule the leave so it does not unduly disrupt the operations of the City. An employee may not take family military leave unless the employee has used all accumulated vacation leave and holiday leave. The City may require certification from the proper military authority to verify the employee's eligibility for the family military leave requested.

5.7.0 Leave of Absence

The City Manager, in his/her discretion, may grant a leave of absence with or without pay to any regular employee a period as the City Manager may determine, not exceeding twelve (12) consecutive months. All requests for such leave must be submitted in writing by the employee via his/her department head to the City Manager. Such leave will be granted only when it will not adversely affect departmental operations and is not detrimental to the best interests of the City.

Upon expiration of the approved period of absence, the employee may be reinstated in the position held at the time leave was granted. An employee who fails to return to full duty at the expiration of the leave shall be deemed to have resigned and will be separated with cause.

During the leave of absence, the employee will not be eligible for City benefits. Should the employee wish to remain covered by the City's insurance during the leave of absence, COBRA laws will apply unless the leave is a paid leave, in which case the insurance will be paid in the same manner as if the employee were actively working.

5.8.0 Absence Without Leave

Absence of an employee from duty, including any absence for a single day or part of a day, that is not specifically authorized shall be without pay and serve as a basis for disciplinary action. An employee who absents himself/herself from the job for three consecutive days without authorized leave shall be deemed to have resigned and will be separated with cause.

5.9.0 Family and Medical Leave (FMLA Leave)

Employee Eligibility, Leave Entitlement, and Job Restoration

Employees who have been employed by the City for at least 12 months and who have worked at least 1,250 hours during the prior 12 months may take up to 12 weeks of unpaid leave per 12-month period in accordance with the Family and Medical Leave Act of 1993 ("FMLA"). The 12-month period shall be measured forward from the date an employee first uses any family and medical leave. ("FMLA leave").

FMLA leave is available for the following reasons:

1. For incapacity due to pregnancy, prenatal medical care or child birth;
2. To care for the employee's child after birth, or placement for adoption or foster care;
3. To care for the employee's spouse (*including a same-sex spouse*), son or daughter, or parent, who has a serious health condition; or
4. For a serious health condition that makes the employee unable to perform the employee's job.
5. Military family leave for a qualifying exigency.
6. Military Family leave to act for caregiver purposes.

A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or daily activities. Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three (3) consecutive calendar days combined with at least two (2) visits to a health care provider or one (1) visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment. In most cases, serious health conditions do not include short-term conditions, such as the cold, flu, earache, upset stomach, or a migraine.

In the case of FMLA leave for serious health conditions, the leave may be taken intermittently or on a reduced-hours basis if such leave is medically necessary. If the need for intermittent or reduced-hours leave is foreseeable based on planned medical treatment, the employee generally must schedule the treatment in a manner that does not unduly disrupt the City's operations. Also, if intermittent or reduced-hours leave is required, the City may temporarily transfer the employee to another position with equivalent pay and benefits that better accommodates such leave.

In the case of an FMLA leave for the birth or placement of a child, intermittent or reduced-hours leave cannot be taken without the approval of the Department Head and Director of Human Resources. If both spouses are employed by the City, the combined FMLA leave for the birth or placement of a child, or to care for a parent who has a serious health condition, shall not exceed 12 weeks.

Employees who return to work from an FMLA leave within their maximum 12 weeks per 12-month period will be reinstated to their former position or to an equivalent position with equivalent pay, benefits, and other employment terms and conditions. However, an employee has no greater right to reinstatement or to other benefits and conditions of employment than if the employee had been continuously employed by the City during the FMLA leave period. Therefore, if changes in the City's business occur during an employee's FMLA leave and the employee would have been terminated, laid off or reassigned had he/she been on active status, the employee is not guaranteed reinstatement.

If an employee does not return to work following the conclusion of FMLA leave, the employee will be considered to have voluntarily resigned, unless the employee requests and is granted a personal leave of absence or remains off work on an approved leave. In either case, the City cannot guarantee the availability of a position when the period of leave exceeds the job-protected leave period provided by the FMLA. In addition, certain key employees may be denied restoration to their prior or an equivalent position.

Military Family Leave: Qualifying Exigency

Eligible employees may take up to 12 weeks leave for a “qualifying exigency” arising out of the foreign deployment of the employee’s spouse, son, daughter, or parent who is a member of the Armed Forces (including the National Guard and Reserves) and who is on covered active duty or has been notified of an impending call or order to covered active duty.

Qualifying exigencies include (i) addressing any issues that arise from the short-notice deployment (deployment within 7 or fewer days of notice); (ii) Attending military events and related activities, such as official ceremonies, programs, events and informational briefings, or family support or assistance programs sponsored by the military, military service organizations, or the American Red Cross that are related to the member’s deployment; (iii) certain childcare and related activities (e.g., arranging for alternative childcare, providing childcare on a non-routine, urgent, immediate need basis, enrolling in or transferring a child to a new school or day care facility); (iv) care of the military member’s parent who is incapable of self-care; (v) making or updating financial and legal arrangements; (vi) attending counseling for the employee, the military member, or the child of the military member; (vii) certain post-deployment activities within 90 days of the end of the military member’s covered active duty; and (viii) taking up to 15 calendar days of leave to spend time with a military member who is on short-term, temporary Rest and Recuperation leave during deployment.

Military Family Leave: Caregiver

Eligible employees may also take up to 26 weeks of leave to care for a covered service member or a covered veteran during a single 12-month period. A covered service member is a current member of the Armed Forces, including a member of the National Guard or Reserves, who is receiving medical treatment, recuperation, or therapy, or is in outpatient status, or is on the temporary disability retired list for a serious injury or illness. A serious injury or illness is one that is incurred by a servicemember in the line of duty on active duty that may cause the servicemember to be medically unfit to perform the duties of his or her office, grade, rank, or rating. A serious injury or illness also includes injuries or illnesses that existed before the servicemember’s active duty and that were aggravated by service in the line of duty on active duty.

A covered veteran is a veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness and meets each of the following criterion:

- was a member of the Armed Forces (including a member of the National Guard or Reserves);
- was discharged or released under conditions other than dishonorable; and
- was discharged within the five-year period before the eligible employee first takes FMLA military caregiver leave to care for him or her.

Note: With respect to military family caregiver leave, an eligible employee is limited to a combined total of 26 weeks of leave for any FMLA-qualifying reasons during the single 12-month period. Up to 12 of the 26 weeks may be for an FMLA-qualifying reason other than military family caregiver leave.

Notice And Certification

Requests for FMLA leave should be submitted in writing to the employee’s Department Head. The Department Head should immediately forward the request to the Director of Human Resources. Employees must provide 30 days’ advance notice of the need to take FMLA

leave when the need is foreseeable. When 30 days' notice is not possible, the employee must provide notice as soon as practicable and generally must comply with the City's normal call-in procedures for reporting absences. Leave to accommodate planned medical treatment should, when possible, be scheduled to avoid disruption of City operations. Employees taking intermittent leave must comply with the City's normal call-in procedures unless their condition precludes them from doing so. Employees must provide sufficient information for the City to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. If an employee seeks leave for a reason for which he or she has previously been granted FMLA leave within the past 12 months, the employee must specify the reason for which FMLA leave was previously taken.

After receiving a request for FMLA leave, the City will inform the employee whether he or she is eligible under the FMLA. If the employee is eligible, the City will inform the employee about any additional information the employee must provide to qualify for FMLA leave as well as the employee's rights and responsibilities concerning FMLA leave. If the employee is not eligible for FMLA leave, the City will inform the employee why he/she is not eligible.

Employees requesting FMLA leave may be required to submit a certification from their health care provider establishing the existence of a serious health condition, the need for the leave and its probable duration. The medical certification form may be obtained from the Director of Human Resources' office. When required, such certification must be submitted as soon as practicable, but, in no event, later than 15 calendar days after the request. If the City concludes that an employee's medical certification is insufficient, it will notify the employee in writing of the additional information that is necessary to complete the certification. The employee then has seven (7) calendar days to provide the requested information. The City reserves the right to require a second and/or third medical opinion by a health care provider of its choice.

The City will then inform the employee whether leave will be designated as FMLA-protected and, if known, the amount of leave that will be granted. The City will also notify the employee if it determines that the leave is not FMLA-protected.

Employees on FMLA leave must periodically notify the Director of Human Resources of their status and intention to return to work, and may be required to submit periodic medical recertifications. Employees who are expecting to return to work early from FMLA leave must inform the Director of Human Resources as soon as practicable. In addition, in order to return to work after an FMLA leave due to the employee's own serious health condition, the employee must submit a certification from his/her health care provider that the employee is able to resume work and perform the essential functions of the employee's job, i.e., fit for duty. An employee will not be returned to work until the employee has submitted this documentation.

Failure to meet the notice and certification requirements may result in denial of a request for leave; counting the employee's days off against his or her attendance record; disciplinary action, up to and including termination; or denial of reinstatement following the leave.

Prohibition On Working

As with other forms of leave, except where express authorization is given, employees on FMLA leave are prohibited from performing any work, paid or unpaid, for any other person or entity, including the employee's own business. Violations of this prohibition may result in FMLA leave being revoked and the employee's prior days off being counted against his or her attendance record; disciplinary action, up to and including termination; or denial of reinstatement following the leave.

Health Insurance And Other Benefits

During an FMLA leave, the City will continue to pay its portion of the group health insurance premiums, and the employee must continue to pay his/her share of the premiums (including the employee's share of any premium increases). The employee's failure to pay his/her share of the premiums will result in loss of coverage. If the employee does not return to work after the leave expires, the employee must reimburse the City for all premiums the City paid during the leave, unless the employee does not return because of the continuation, recurrence or onset of a serious health condition, or other circumstances beyond the employee's control.

Employees will not lose any employment benefits earned and accumulated before their FMLA leave begins. However, employees on illness and disability leaves, including leaves for their own serious health condition, must use all accumulated sick leave and then all accumulated vacation and holiday leave. Employees on leave for the birth or placement of a child must use all accumulated vacation and holiday leave. An employee on leave for the birth or placement of a child may not use accrued sick leave. Use of accumulated leave for an extended period for any reasons covered under this policy will be considered as part of the 12 (or 26) weeks of FMLA leave. Upon exhaustion of FMLA leave, the employee may request an unpaid leave of absence as defined in Section 5.6 of these policies. Employees will continue to earn additional paid vacation days and sick days during their FMLA leave only for so long as they remain in a paid status under the terms of this policy.

Enforcement

An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against an employer.

FMLA does not affect any Federal or State law prohibiting discrimination, or supersede any State or local law or collective bargaining agreement which provides greater family or medical leave rights.

This policy is intended to comply with the Family and Medical Leave Act of 1993, as amended, and its regulations. The City will be guided by the specific provisions of the FMLA and related regulations issued by the U.S. Department of Labor when interpreting and applying this policy in individual cases.

5.10.0 Victim's Economic Security and Safety Leave

Eligibility and Leave Entitlement

Pursuant to the Victims' Economic Security and Safety Act ("VESSA"), employees who are victims of domestic or sexual violence, or have a family or household member who is a victim of domestic or sexual violence, are permitted to take up to twelve (12) weeks of unpaid leave during any twelve (12)-month period to:

1. Seek medical attention for, or to recover from, physical or psychological injuries caused by domestic or sexual violence to the employee or a family or household member;
2. Obtain services from a victim services organization for the employee or a family or household member;

3. Obtain psychological or other counseling for the employee or a family or household member;
4. Participate in safety planning, relocating, or taking other actions to increase the safety of the employee or a family or household member; or
5. Seek legal assistance or remedies to ensure the health and safety of the employee or a family or household member.

Notice and Certification

Employees must give their immediate supervisor or department head at least 48 hours advance notice of their intention to take leave unless such notice is not practicable.

The City may require certification to verify that the employee or the employee's family or household member is a victim of domestic or sexual violence or to verify that leave is for one of the five purposes listed under "Eligibility and Leave Entitlement."

Health Insurance and Other Benefits

During the leave, the City will continue an employee's health care coverage on the same basis as prior to the leave. The City may recover the premium it paid for maintaining coverage if:

1. The employee fails to return from leave after the period of leave to which the employee is entitled has expired; or
2. The employee fails to return from leave for any reason other than the continuation, recurrence, or onset of domestic or sexual violence that entitles the employee to leave under VESSA, or other circumstances beyond the employee's control. The City may require the employee to submit a certification that he or she is unable to return to work. All information provided to the City will be kept confidential unless disclosure is requested or consented to in writing by the employee or otherwise required by applicable federal or state law.

Employees will not lose any employment benefits earned and accumulated before their VESSA leave begins. Employees may elect to use their earned and accumulated paid vacation days and sick days in conjunction with their VESSA leave and should notify their immediate supervisor if they choose to do so. Employees will continue to earn additional paid vacation days and sick days during their VESSA leave only for so long as they remain in a paid status under the terms of this policy.

Reinstatement

The City will restore an employee to his or her former position or to an equivalent position with equivalent pay, benefits, and other employment terms, provided the employee returns to work at the end of his or her scheduled leave.

The City fully supports the concept of VESSA leave. Accordingly, the City will not interfere with or restrain any employee in the exercise of VESSA leave rights, nor will it retaliate or discriminate against anyone who seeks to enforce these rights.

5.11.0 Pregnancy Accommodation

Pursuant to the Pregnancy Accommodation Amendment to the Illinois Human Rights Act, effective January 1, 2015, the City will accommodate pregnant employees. Under the Act, pregnancy is defined as “pregnancy, childbirth, and conditions related to pregnancy and childbirth”. It is a civil rights violation with respect to pregnancy, childbirth, and related conditions:

- 1. not to make reasonable accommodations, if so requested, unless it can be demonstrated that the accommodation would impose an undue hardship on the ordinary operations of the City;*
- 2. to deny employment opportunities or benefits to or take adverse action against an otherwise qualified job applicant or employee;*
- 3. to require a job applicant or employee to accept an accommodation that the applicant or employee chooses not to accept; or*
- 4. to require an employee to take leave under any leave law or policy of the City if another reasonable accommodation can be provided.*

5.12.0 Miscellaneous Leave Policies

Department heads have authority to approve vacation, jury duty (when the employee receives an official summons), on-the-job injury leave, emergency and sick leave with pay. Such leaves of absences may be requested by the employee, approved by the department head and reported to the Human Resources Department. Leaves of absence for other purposes, with or without pay, may be authorized by the City Manager.

A regular employee selected for **jury duty** may be granted a leave of absence and receive his/her regular salary. Any jury pay or fees shall be signed over to the City.

In cases where an employee attends **court sessions as a defendant**, subpoenaed witness or plaintiff in conjunction with that employee's employment, the employee may be paid for the period of absence. An employee receiving full pay shall sign over to the City any payments received for court appearances.

Blood Component Therapy donors must register their participation in the program with their supervisors. They may be excused with pay to participate in this program provided there is an immediate need by the blood bank.

The City complies with the **Illinois School Visitation Rights Act** by allowing employees to take up to eight hours of unpaid leave per school year, with no more than four hours being taken in one day. An employee requesting leave under this Act must provide a written request for the leave at least seven days in advance, except in the case of emergencies. This leave is intended to be used as a last resort by employees who have no other paid (vacation or personal) leave available and who have made every attempt to schedule the visit during non-working hours. The employee must provide his/her supervisor with documentation of the visit as provided by the school administrator within 2 working days of the school visitation. If notice is not provided within the required time frame, the employee is subject to the City's standard disciplinary procedures for unexcused absences. This is unpaid leave, however, the City will make every effort to accommodate an employee who wishes to make up the time, provided it is not disruptive to normal City operations.

Voting Leave – The City encourages employees who desire to do so to exercise their right to vote before or after working hours. Employees who are registered to vote and who are not

otherwise able to vote outside working hours are eligible to receive up to two (2) hours off with pay in order to vote in a general or special election, or an election where propositions are submitted to a popular vote. All requests for such time off must be submitted to an employee's immediate supervisor or department head two (2) days prior to the election day and the City may specify the hours during which employees may absent themselves from work in order to vote.

6. RETIREMENT AND DEFERRED COMPENSATION

6.1.0 Retirement, Pension Plans

Regular full-time, regular part-time employees working over 1,000 hours in a year shall be covered by retirement or pension plans in accordance with statutory requirements. The authorized retirement and pension plans for City employees shall be the Illinois Municipal Retirement Fund, the Police Pension Fund and the Firefighters' Pension Fund.

Plan members who first participated in the plans on or after January 1, 2011 will be considered Tier 2 members and their benefits will be defined by this tier of their appropriate pension fund.

6.2.0 Deferred Compensation Plan

Employees may participate in a deferred compensation plan as authorized by the City Council. Employees must execute Joinder Agreements with the applicable organization, and the agreements must be approved by the City Manager.

Employees have the option of utilizing the \$150 City contribution to the Flexible Spending Account as a contribution to their deferred compensation account as described under Section 8.6 of these policies.

6.3.0 Out-of-State Service Credit

Employees participating in the Illinois Municipal Retirement Fund may be eligible to be credited with additional time on their pensions if they have participated in a public employee pension system in another state prior to joining the City. Applications will be considered by the City Council if the employee is in good standing and has been with the City for a minimum of two years but not more than three years. Requests received after the three-year timeframe will not be considered. Consideration will be on a case-by-case basis, and approval will be based on various factors including budgetary constraints. The employee is responsible for initiating the application process through the Human Resources Department. All applicable IMRF rules apply.

6.4.0 Retiree Health Savings Plan

All regular full-time and regular part-time employees will be required to participate in a Retiree Health Savings Plan (RHS) as authorized by the City Council by having 1% of their salary placed into an RHS account. Before-tax contributions will be placed into the individual accounts at the beginning of each quarter, with payroll deductions occurring on a per-pay-period basis. This section shall not apply to collective bargaining agreements.

7. DISCIPLINE, GRIEVANCES AND FEEDBACK

7.1.0 Procedure in Handling Disciplinary Action, Grievances

The City Manager, as the chief administrative officer of the city, is responsible to the Mayor and City Council for the administration of all affairs, departments and offices of the City. As directed by the City Manager, department and division heads are responsible for the maintenance of a high standard of efficiency on the part of assigned employees, and for enforcement of good discipline, safety and proper personal conduct. They are authorized to use appropriate disciplinary measures as approved by the City Manager. Such action may consist of a warning or the recommendation for demotions, suspensions without pay or dismissal, even for a first offense, as defined below:

Warning — written reprimand.

Demotion — Reduction in salary or assignment to a position of less responsibility or both.

Suspension Without Pay — Temporary separation from the City service without pay for disciplinary purposes where the cause is not considered sufficiently grave to require dismissal.

Dismissal — Permanent separation from the City service for such causes including, but not limited to, serious misconduct (on or off duty); insubordination; unsatisfactory job performance; dishonesty; *violation of the City's alcohol and drug-free workplace policies*; carelessness, negligence or violence toward City property, fellow employees *or the public*; endangering other employees and/or the public through careless, negligent or substandard job performance; unauthorized or excessive absences; habitual tardiness; or personal acceptance and appropriation of any fee, reward, gift, tip or other remuneration received solely for the performance of official duties or in connection with his/her municipal employment.

The City generally endorses the practice of corrective counseling. However, the level of discipline to be applied in a specific circumstance will be determined solely by the City and discipline shall not be issued in any particular order or manner. The City may consider the seriousness of the offense, the repetitive nature of the action, and the employee's prior work and disciplinary record when handing out discipline.

The disciplinary procedures set forth in this policy do not apply to police and fire personnel who are subject to the disciplinary rules set forth in the Illinois Municipal Code and in applicable collective bargaining agreements. (See Admin. Dir. 2-19, Disciplinary Procedures)

7.2.0 Appeals from Disciplinary Action

Upon notification by the department head, an employee receiving disciplinary action of a suspension or dismissal has the right to a hearing before the City Manager. The employee must file a written request within 48 hours of notification of the disciplinary action which states the basis of the appeal and the remedy that is being requested. The decisions of the City Manager made in accordance with approved policy shall be final. This does not apply to employees covered by the Board of Fire and Police Commissioners. (See Admin. Dir. 2-19, Disciplinary Procedures)

7.3.0 Insurance Ramifications

Any employee suspended for more than 30 days may maintain their City-provided insurance at their own expense. An employee who is dismissed may or may not be eligible for continuation of medical and dental coverage at their expense. Federal COBRA guidelines will apply.

7.4.0 Employee Feedback

To create an organization-wide environment for the expression of ideas, concerns and opinions of all employees, a communication system has been established to supplement the organization's formal chain-of-command. This feedback process has been undertaken to involve employees in the decision-making process, to create teamwork, to develop effective communications and cooperation throughout the organization and to build employee commitment to organizational goals. (See Admin. Dir. 2-11, Organizational Feedback/Information Sharing)

7.5.0 Ethics Hotline

The City has created an Ethics Hotline to provide an anonymous reporting system to bring concerns to the attention of City administration. The Hotline can be accessed in one of two ways:

Telephone (866-529-2445) or

The Internet (www.citylf.org and click on the Ethics Hotline logo)

Accountability in government, financial responsibility and delivery of quality services are key components to preserving the public's trust. All employees share the responsibility to ensure that the City demonstrates this accountability, as well as the proper stewardship of the financial resources and property entrusted to us. The City is committed to creating a working environment in which ethical behavior is central. The obligation to report the misuse of funds, misconduct or violations of City policy resides with all employees. Use the ethics hotline system to express concerns, raise complaints and ask questions. Employees may voice their concerns, complaints and questions anonymously, although doing so may make it difficult for the City to properly investigate if insufficient information is provided.

8. INSURANCE AND HEALTH BENEFITS

All of the benefits provided by the City are subject to the terms of the relevant insurance policies. The City has the right to change benefits and policies from time to time.

8.1.0 Authorization for Payment of Health Insurance Premium

Upon written application, group medical insurance coverage is available to all regular employees. The Basic Plan is designated as the City's basic health plan.

The City will pay a portion of the cost of the health insurance plan for individual employee coverage. If desired, employees may extend coverage to their families; the City will pay a portion of the cost of the total health insurance plan for dependent coverage on a monthly basis as approved by the City Council.

Application for these benefits must be made within thirty (30) days from the date of employment or during an annual open enrollment period.

8.2.0 Authorization for Payment of Dental Insurance Premium

Upon written application, group dental insurance coverage is available to all regular employees.

Application for these benefits must be made within thirty (30) days from the date of employment or during an annual open enrollment period.

The City will pay all or a portion of the cost of the total dental insurance plan for individual employee coverage. If desired, employees may extend coverage to their families by paying the dental insurance plan dependent coverage portion.

8.3.0 Authorization for Payment of Life Insurance Premium

Upon written application, group life insurance with accidental death and dismemberment coverage may be available to all regular employees with additional voluntary coverage available for employee purchase.

8.4.0 Health and Dental Insurance Program for Retired Employees

Employees who retire may continue their health and dental insurance at their expense. This benefit will be administered in a manner as set forth in Administrative Directive 2-20, Continued Benefits for Retired Personnel.

8.5.0 Employee Assistance Program

The City has made arrangements with Family Services of South Lake County whereby employees and/or their family members can receive counseling. A family member is defined as a spouse, child or parents. The first 12 sessions will be paid for entirely by the City. The City will pay 75% of the next 12 sessions. Thereafter, should counseling continue past 24 sessions, the City will pay 50%. The employee will be charged for the portion of the fee the City does not pay (i.e., 25% and 50%) on the basis of ability to pay. When a period of time has elapsed between counseling sessions, Family Services of South Lake County will make the determination on whether or not it is a new event or a continuation of a previous event for billing purposes.

Other types of programs may also be available. To find out about any additional programs, the Director of Human Resources should be contacted. (See Admin. Dir. 2-3, Alcohol and Drugs; Admin. Dir. 2-2, Alcohol and Drug Policy for CDL Holders)

8.6.0 Flexible Spending - FLEX

All full-time and regular part-time employees are allowed to participate in the FLEX PLAN. The Internal Revenue Code Section 125 permits employees to take advantage of current tax laws, while providing some flexibility in benefit selections.

The City will provide \$150 per flex plan year for each regular employee to be used for unreimbursed medical expenses only. Regular part-time employees will receive a pro-rated amount to be used for unreimbursed medical expenses. Employees will be allowed to make contributions to cover reimbursement (before-tax dollars) in the following areas:

- Medical insurance premium
- Dental insurance premium
- IMRF Voluntary Life insurance premium
- Certain AFLAC premiums
- Vision care (examination, prescription glasses)
- Hearing care (examination and aid)
- Prescription drugs
- Day care services (\$5,000 annual maximum)
- Medical and dental care deductibles
- Unreimbursed medical and dental expenses

Should an employee choose, the \$150 City contribution may be placed in a deferred compensation program. Employees must insure they do not exceed the maximum allowable contribution amount by use of the \$150 in this manner.

Whichever option chosen, employees will have to "Think Healthy" in order to receive the \$150 contribution by doing something from a list of healthy options. This will be explained each year prior to the time to sign up for the flex plan.

The flex plan runs from January 1 through December 31 of each year. Every eligible employee, whether they receive the \$150 City contribution or not, will be asked to make an election to participate in this program in December. Those choosing to participate will have their elected amount withheld through payroll deductions based on 26 pay periods. Those not wishing to participate must sign the form in the area noting that they decline.

All funds contributed to the flex account must be used within the year in which they are pledged. Employees have 90 days following the end of the plan year to submit charges to the flex account, however, the charges must have been incurred during the plan year and must be received by the plan administrator with appropriate documentation before the end of this 90-day period. Any unused funds are not reimbursable to the employee, but will be used for employee benefits or functions.

8.7.0 Continuation of Benefits

On April 7, 1986, a Federal law (Consolidated Omnibus Budget Reconciliation Act - COBRA) was enacted requiring that most employers sponsoring group health plans offer employees and their families the opportunity for a temporary extension of health coverage in certain instances where coverage under the plan would otherwise end.

Employees covered by the City's insurance have a right to choose this continuation coverage if they lose their group health coverage because of a reduction in hours of employment or the termination of employment for reasons other than gross misconduct.

A covered spouse has the right to choose continuation coverage if he/she loses group health coverage for any of the following reasons:

- a. Employee's death.
- b. Termination of employee's employment (for reasons other than gross misconduct) or reduction in employee's hours of employment.
- c. Divorce or legal separation from employee.
- d. Employee becomes eligible for Medicare.

In the case of the dependent child of an employee, he/she has the right to continuation coverage if group health coverage is lost for any of the following reasons:

- a. Employee's death.
- b. Termination of employee's employment (for reasons other than gross misconduct) or reduction in employee's hours of employment.
- c. Parents' divorce or legal separation.
- d. Employee becomes eligible for Medicare.
- e. The dependent ceases to be a "dependent child" under the Plan.

Under the law, employees or a covered dependent has the responsibility to notify the Human Resources Department in the event of divorce, legal separation, or a child losing dependent status within 60 days of any of the above-named actions or the day coverage would end under the plan because of the action, whichever is later. They will then be advised of their or their dependent's responsibilities relative to continuation of coverage. Under the law, they have at least 60 days from the date of employer notification or the date they would have lost coverage because of the event to let Human Resources know that they want continuation coverage.

Any children born or adopted during COBRA coverage are qualified beneficiaries and, as such, have the same rights as employees. Consequently, COBRA participants may change their coverage status upon the birth or adoption of a child.

If continuation of coverage is not chosen, the group health insurance coverage will terminate. If they choose continuation coverage, the City is required to give coverage which, as of the time coverage is being provided, is identical to the coverage provided under the plan to similarly situated employees or family members. The law requires that employees be afforded the opportunity to maintain continuation coverage for three (3) years unless group health coverage is lost because of a termination of employment or reduction in hours. In that case, the required continuation coverage period is 18 months. However, the law also provides that continuation coverage may be cut short for any of the following reasons:

- a. The Employer no longer provides group health coverage to any of its employees.
- b. The premium for continuation coverage is not paid.
- c. They become covered under another group health plan that does not contain any exclusion or limitation regarding any pre-existing condition.
- d. They become eligible for Medicare.
- e. They were divorced from a covered employee and subsequently remarry and are covered under their new spouse's group health plan.

Insurability does not have to be shown to choose continuation coverage. However, under the law, the covered person will have to pay all of the premium for continuation.

Persons with COBRA continuation health coverage as a result of termination of employment (or reduction in hours) and who are disabled under the Social Security Act at the time of the qualifying event can extend the continuation period from 18 months to 29 months. To be eligible for this extension, the qualified beneficiary must notify the Human Resources Department before the end of the initial 18 months of COBRA coverage and within 60 days of receiving notice from Social Security. In the event certification of disability under the Social Security Administration takes place for any qualified beneficiary at the time or within 60 days of the time COBRA coverage begins, coverage may be continued for 29 months. If the individual entitled to the disability extension has non-disabled family members who are entitled to COBRA continuation coverage, the non-disabled family members are also entitled to the 29-month extended period of coverage.

The maximum premium for the additional 11 months of coverage is 150% of the cost of coverage rather than the 102% rate set for the initial 18 months.

8.8.0 HIPPA Privacy Rule

The City complies with the HIPPA Privacy Rules in dealing with your personal health information (PHI). (See Admin. Dir. Section 7)

9. MISCELLANEOUS REGULATIONS

9.1.0 Physical Fitness

It shall be the responsibility of each employee to maintain the standards of physical fitness required for performing his/her job. Whenever a department head determines that the mental or physical condition of an employee is endangering the safety of fellow workers or causing the employee's inability to perform essential job functions, the employee may be requested to submit to a medical examination by a City-approved physician, without expense to the employee, for the purpose of determining the employee's fitness for duty (including whether the employee's physical or mental condition poses a threat to the employee or others).

If the employee is found not to be fit for duty, it shall be the duty of the employee, when recommendations are made by the examining physician, to follow all directives and recommendations concerning his/her physical condition or be subject to disciplinary action, including dismissal.

Where appropriate, the City will work with an employee who is a qualified individual with a disability to provide his/her with a reasonable accommodation to allow him/her to perform his/her essential job functions, provided the accommodation does not pose an undue hardship on the City.

Certain positions will be required to take regular physical exams based on OSHA standards. These will be paid for by the City. (See Admin. Dir. 2-10, Medical Examination Policy)

9.2.0 Personal Use of City Property

The use of any City property for personal use is prohibited. However, the facilities at the Municipal Services Garage may be used by regular City employees outside normal work hours. Special guidelines apply. (See Admin. Dir. 6-7, Use of Fleet Maintenance Garage)

9.3.0 Political Activity

While on duty by the City, all employees shall refrain from soliciting or receiving any subscription, contribution, or political service from any person for any political purpose pertaining to the government of the City. Further, they shall not work at the polls (politically) or circulate petitions or campaign literature for elective City officials while at work or on duty. Individuals employed by the City in any capacity will not be considered for appointment to any City board or commission, except as directed by State Statute (i.e., Police and Fire Pension Boards). The Mayor, with the approval of the City Council, may waive this restriction if it is determined to be in the best interest of the City.

However, nothing in this section shall be construed to prevent employees from becoming or continuing to be members of any lawful political organization, from attending lawful political meetings, from expressing their views on political matters, or from voting with complete freedom in any election.

9.4.0 Public Information

Information concerning the business and financial operations of the City is either routinely published or available to outside interests through the Freedom of Information Act. Many times, however, employees come in contact with unique information of a confidential nature.

Information concerning individual residents, or other employees is considered confidential and documents should not be allowed to remain in plain view or issues discussed with anyone who does not have a need to know. Any inquiries by the media or press should be referred to the City Manager or the appropriate department staff in order to assure the correct spokesperson and correct factual information is released. It shall be the responsibility of the City Manager or his designate to verify and/or disseminate all information released in the name of the City.

All have a responsibility to safeguard the confidentiality of individual residents and fellow employees.

9.5.0 On-the-Job Safety

As a regular part of City employment, each employee is expected to conduct himself/herself and handle equipment in such a manner as to avoid accidents. Employees are responsible for observing all safety rules and using available safety devices and are responsible to report unsafe conditions or equipment to their *supervisor or* department head. (See Admin. Dir. Section 6, Employee Safety Procedures)

The Illinois Mandatory Seat Belt Law mandates the use of safety belts for both the drivers and front seat passengers of public and private vehicles. The provisions of this law will apply as an official policy to all City vehicles being driven on public roadways to, from or between job sites, and also during extended periods of driving. Certain necessary exemptions are allowed under the law, including those permitted for vehicles where the driver or passengers frequently stop and leave the vehicle, provided the speed of the vehicle between stops does not exceed 15 miles per hour. The following vehicles will therefore be exempted from the routine use of safety belts:

- Public Works scooters
- Vehicles used for mowing and litter pick up
- Vehicles used for catch basin cleaning and reading water meters
- Parking enforcement

These exemptions do not apply when these vehicles are being driven on public roadways to, from or between job sites, and during extended periods of non-stop driving. The exemption only applies for the periods when these vehicles will be frequently stopping or involved in non-roadway driving situations.

To promote personal and vehicular safety, departmental safety committees shall be established to investigate accidents and unsafe conditions. The committees will review details encompassing each accident and unsafe condition, as requested, and will submit its findings with recommendations to the department head, who will determine final disposition of each case. Disciplinary action *up to and including termination* may be taken against employee(s) if employee negligence is proven to be a factor contributing to the accident or the cause of an unsafe condition.

9.6.0 Public Relations

All City employees shall be responsible for providing municipal services to the public in a courteous, polite manner free from discrimination because of race, color, sex, religion, age, disability, national origin, ancestry, creed, marital status, sexual orientation, citizenship status, veteran status, *military status, genetic history* or any other class protected by law.

9.7.0 Gifts and Gratuities

City services are not to be extended by employees in exchange for special awards, gifts or other remuneration from outside individuals or organizations. When an employee receives any offering as a result of their status as a City employee, such receipt must be reported in writing at once to their department head and retention of the gift will be conditioned on the department head's approval based on department policy and in accordance with State and local laws then in effect.

9.8.0 Patents

Any City employee inventing or designing a product for the City while in its employ shall enter into all necessary and proper agreements to assign all that right and property interest in and to such design and/or patent to The City of Lake Forest without compensation.

9.9.0 City-Owned Recreational Facilities

Upon showing either an employee I.D. card or proof of retirement from City service, a regular full-time or regular part-time employee or retired employee and his/her dependents, if non-residents, may utilize the following at resident rates:

- Golf Course (memberships will be sold at the resident senior rate; special off-hour day rates also may apply)
- Boat Ramp
- Beach*
- Library
- Recreation Center

*Current regular full-time or regular part-time employees, retirees or spouse of a deceased retiree will be eligible to receive one beach pass or City vehicle sticker, if a resident, at no cost each year.

9.10.0 Purchase of City Cemetery Lots

Any full-time or regular part-time employee of The City of Lake Forest is eligible to purchase Lake Forest Cemetery lots at the resident rate. (Authorized by the Lake Forest Cemetery Commission on December 6, 1983.)

9.11.0 Smoking Ban

To set forth policies governing City employee compliance with the Lake Forest Smoking Ban Ordinance, the following restrictions will be in place for employees:

- All buildings are smoke free;
- No one is allowed to smoke within 25 feet of an entrance to any City building;
- Smoking is not allowed in any City vehicle;
- Smoking is not allowed in City parks;
- Smoking is not allowed at the train platforms;
- Smoking is not allowed in Market Square, including sidewalks in the Square;
- Smoking is not allowed at the Beach;

- Golfers are allowed to smoke at the Deerpath Golf Course, however, they must be 75-feet away from the clubhouse; and
- Smoking is allowed in parking lots as long as it is not within 25 feet of an entrance to any City building.

(See Admin. Dir. 2-28, Lake Forest Smoking Ban Ordinance Compliance)

9.12.0 Education/Training Reimbursement

Recognizing the correlation between formal education and training achievement and the level of employee performance, an education/training reimbursement policy has been adopted ***based on availability of funds*** to provide reimbursement for costs incurred while participating in certain education and training activities. In order to receive reimbursement through this program, application forms must be submitted during budget preparation to the employee's department head, who will then submit them to the Director of Human Resources if it is determined that the course meets the criteria for reimbursement. (See Admin. Dir. 2-9, Education/Training Reimbursement)

9.13.0 Employee Use of Computers and Electronic Communications Systems

The Computers and Electronic Communications Systems (email, Internet, personal computers, smart phones and tablets) is a valuable tool owned and maintained by the City. Use of the systems is afforded to employees for the purpose of improving their ability to perform the duties of their jobs. All users must abide by the terms and conditions of the policy. (See Admin. Dir. 2-4, Electronic Communications Systems Policy)

9.14.0 Restrictions on Duty-Issue Firearms Possession

In order to comply with the requirements of a Federal law signed into law on September 30, 1996, which enacted a prohibition on the possession by or transfer or sale of firearms to individuals convicted of misdemeanor domestic violence crimes, the City must obtain information regarding convictions for such offenses from those employees to whom the City provides a duty-issue firearm or firearms. (See Admin. Dir. 2-23, Restrictions on Duty-Issue Firearms Possession)

9.15.0 Cell Phone Usage (City-owned/issued)

The City has established guidelines for the safe usage of City-owned/issued cell phones and to ensure compliance with IRS guidelines. Cellular telephone equipment owned or issued by the City is to be used primarily to facilitate the conduct of official City business.

Employees assigned City cell phones must select one of two options regarding personal use of the cell phones and sign an acknowledgement regarding their choice:

- Employees must sign an agreement that they will not use the City cell phone for personal calls except in emergency situations or as noted below; or
- Employees may have their personal cell phone lines added to the phones issued by the City and use those lines for personal calls with the provider billing the employee separately

Employees are not allowed to use City cell phones for personal calls unless they have chosen the appropriate option noted above or unless they meet the following criteria:

- It reasonably could not have been made at another time. Examples of circumstances that may be authorized use during regular work hours are:
 - Calls to home or doctor if employee is injured or becomes sick at work.
 - Calls to notify an employee's family or other appropriate parties of a schedule change caused by official business or transportation schedule changes or delays.
 - Calls when an employee is required to work overtime without advance notice. The call may be to advise family or other appropriate parties of the schedule change and to make alternate transportation arrangement or child care/dependent care arrangements.
- The call does not adversely affect the performance of duties by the employee and is of reasonable duration.

Once a cell phone is in use by a City employee certain "rules of the road" must be followed to ensure the safety of the employee using the cell phone and anyone that employee may come in contact with. Employees whose job responsibilities include regular or occasional driving and who are issued a cellular communication device for business use are expected to refrain from using their phone while driving. Safety must come before all other concerns. Regardless of the circumstances, including slow or stopped traffic, employees are strongly encouraged to pull off to the side of the road and safely stop the vehicle before placing or accepting a call. Effective September 1, 2012, the use of any wireless device while driving is prohibited. This includes all cell phone, direct connect and two-way radio communication. Employees must use hands-free options if available, refrain from discussion of complicated or emotional discussions and keep their eyes on the road. Special care should be taken in situations where there is traffic, inclement weather or the employee is driving in an unfamiliar area. (See Admin. Dir. 2-16, Cell Phone Usage)

9.16.0 Use of Personally-Owned Devices

The City permits authorized employees to use their personally owned devices in conjunction with the performance of their job duties, subject to the policies set forth in the City's Administrative Directive for the Use of Personal Mobile Devices for City Business. (See Admin. Dir. 2-4a, Use of Personal Mobile Devices for City Business)

**THE CITY OF LAKE FOREST
PAY PLAN FY2016**

OPERATIONAL AND CLERICAL CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Maintenance Worker I	\$38,191	\$40,186	\$42,180	\$44,175	\$46,169	\$48,164	\$50,158
Account Clerk II Administrative Assistant I Program Assistant	\$45,015	\$47,472	\$49,930	\$52,387	\$54,844	\$57,302	\$59,759
Records Clerk	\$47,104	\$50,078	\$53,052	\$56,026	\$59,000	\$61,974	\$64,948
Account Clerk III Administrative Assistant II Recreation Office Manager	\$47,558	\$50,614	\$53,670	\$56,726	\$59,782	\$62,838	\$65,894
Community Services Officer	\$49,205	\$52,397	\$55,590	\$58,782	\$61,974	\$65,167	\$68,359
Maintenance Worker II Refuse Collector Parts Technician	\$50,594	\$54,142	\$57,691	\$61,239	\$64,787	\$68,336	\$71,884

**THE CITY OF LAKE FOREST
PAY PLAN FY2016**

PROFESSIONAL AND TECHNICAL CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Media Coordinator	\$40,381	\$43,551	\$46,720	\$49,890	\$53,059	\$56,229	\$59,398
Program Supervisor Youth Worker	\$46,685	\$49,338	\$51,990	\$54,643	\$57,296	\$59,948	\$62,601
Deputy City Clerk Human Resources Specialist Marketing/Communications Specialist	\$50,742	\$53,662	\$56,582	\$59,502	\$62,421	\$65,341	\$68,261
Engineering Technician Planning Technician	\$57,138	\$60,684	\$64,230	\$67,776	\$71,321	\$74,867	\$78,413
Water Plant Operator	\$59,082	\$62,365	\$65,647	\$68,930	\$72,213	\$75,495	\$78,778
Executive Assistant	\$53,676	\$56,708	\$59,740	\$62,772	\$65,804	\$68,836	\$71,868
Accountant Community TV Coordinator Mechanic	\$61,476	\$64,829	\$68,182	\$71,535	\$74,888	\$78,241	\$81,594
Building Inspector Engineering Assistant Fire Marshal	\$61,285	\$65,034	\$68,784	\$72,533	\$76,282	\$80,032	\$83,781
PC/LAN Support Specialist Plan Reviewer Business Analyst	\$64,177	\$68,003	\$71,829	\$75,655	\$79,481	\$83,307	\$87,133
Firefighter^	\$61,912	\$65,690	\$69,468	\$73,245			
Firefighter Paramedic	\$65,585	\$69,396	\$75,036	\$78,942	\$82,848	\$86,754	\$91,102
Police Officer	\$65,480	\$69,898	\$74,316	\$78,734	\$83,151	\$87,569	\$91,987

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

**THE CITY OF LAKE FOREST
PAY PLAN FY2016**

SUPERVISORY CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Lead Code Enforcer Lead Plan Reviewer	\$66,034	\$70,103	\$74,171	\$78,240	\$82,308	\$86,377	\$90,445
Network Administrator Supervisor I Senior Accountant	\$72,322	\$75,593	\$78,864	\$82,135	\$85,406	\$88,677	\$91,948
Chief Water Plant Operator Engineering Supervisor Cemetery Sexton Supervisor II	\$76,190	\$79,651	\$83,113	\$86,574	\$90,035	\$93,497	\$96,958
Fire Lieutenant Paramedic	\$95,851	\$99,303	\$100,838	\$102,374	\$103,909	\$105,444	\$106,979
Police Sergeant	\$98,869	\$100,415	\$101,962	\$103,508	\$105,054	\$106,601	\$108,147

**THE CITY OF LAKE FOREST
PAY PLAN FY2016**

MANAGERIAL AND ADMINISTRATIVE CLASSIFICATION

<u>POSITION</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>
Management Intern	\$36,101	\$46,042
Assistant Planner Management Assistant	\$45,155	\$60,548
Asst. Senior Resources Manager Planner Program Manager	\$58,397	\$78,186
Assistant to Public Works Director	\$58,960	\$78,941
Assistant to the City Manager CROYA Manager Senior Resources Manager Senior Planner	\$62,392	\$92,937
Communications Manager	\$60,870	\$94,556
Assistant City Manager Assistant Director of Finance/IT	\$84,470	\$113,342
Superintendent	\$104,000	\$117,035
Fire Battalion Chief Police Commander	\$111,259	\$117,595
Deputy Fire Chief Deputy Police Chief	\$121,455	\$129,557

**THE CITY OF LAKE FOREST
PAY PLAN FY2016**

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

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.

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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