CITY of LAKE FOREST

Operating Budget

Fiscal Year 2014-15

OPERATING BUDGET
FISCAL YEAR 2014-15

Elected Officials

Dwight Robinson, Mayor
Adam Nick, Mayor Pro Tem
Dave Bass, Council Member
Kathryn McCullough, Council Member
Scott Voigts, Council Member

Planning Commission

Andrew Hamilton, Chair
Jerry Verplancke, Vice Chair
Charles Brower, Commissioner
Jolene Fuentes, Commissioner
Thomas Ludden, Commissioner

Parks and Recreation Commission

Jim Rosenberg, Chair
Steve Manning, Vice Chair
Loretta Herrin, Commissioner
Victor Scherr, Commissioner
Jeff Werkmeister, Commissioner

City Staff

Robert C. Dunek, City Manager

Gayle Ackerman, Director of Development Services
David Belmer, Assistant City Manager/
Director of Economic Development/
Community Preservation
Bryan Brice, Division Chief - Fire Services
Gary Magill, Director of Community Services
Keith D. Neves, Director of Finance/City Treasurer
Debra Rose, Deputy City Manager/
Director of Management Services
Scott C. Smith, City Attorney
Lieutenant Bradley Valentine, Chief of Police Services
Tom Wheeler, Director of Public Works/City Engineer

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Section One

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CITY OF LAKE FOREST

Mayor
Dwight Robinson

Mayor Pro Tem
Adam Nick

Council Members
David A. Bass
Kathryn McCullough
Scott Voigts

City Manager
Robert C. Dunek

May 13, 2014

Honorable Mayor and Members of the City Council:

The Operating Budget for the City of Lake Forest for Fiscal Year 2014-15 is attached for your review and approval. We are pleased to present a balanced budget based on our best professional judgment. This Budget is consistent with the City's Five-Year Strategic Business Plan and contains all City funds, including the City's Housing Authority.

Fiscal Year 2013-14 Review

The close of Fiscal Year 2013-14 finds the City in solid financial condition while maintaining high quality services. Due to prudent management of capital funds, the City continued to make significant strides in delivering several important projects meeting long-desired community priorities, many of which are discussed below. In just a few short months, we will be hosting the grand opening of the Lake Forest Sports Park – one of the largest sports parks in Orange County. Beginning in July 2013, construction on the Sports Park has been non-stop. Major milestones have included the completion of mass grading in July, installation of sports field lighting in November, planting of first trees in December, installation of field fences in January, and completion of Recreation Center infrastructure in April. Working closely with the contractor, staff is predicting delivery of the project on time and under budget.

This has also been a great year for Lake Forest's New Neighborhoods. In December, Whisler Ridge was the first of the New Neighborhoods to be completed, offering 68 new single family homes. Community benefits from the Whisler Ridge project included street improvements to enhance public safety, including the installation of new curbs, gutters, and five-foot sidewalks on the south side of Regency Lane and the west side of Osterman Road. In February, Baker Ranch hosted a grand opening of 18 model homes. Later in May, Baker Ranch dedicated a 7.27-acre Community Park to the City, one of 10 parks associated with the project. Progress continues to be made on the rest of Lake Forest's New Neighborhoods, with site improvements underway for the Brookfield Residential Project.

To keep up with the evolving needs of our resident and business communities, staff is continually looking for ways to improve upon existing processes. This year we focused on upgrading processes for managing building permits, code enforcement, and plan tracking through the use of EnerGov9. The new resource supports staff while they are in the field and allows for online services including a Citizen Access Portal and electronic plan reviews, allowing us to continue to provide outstanding customer service.

DRUG USE IS LIFE ABUSE

25550 Commercentre Dr., Suite 100
Lake Forest, CA 92630
(949) 461-3400
City Hall Fax: (949) 461-3511

Although we regularly focus on growth opportunities, we also realize the value of right-sizing where possible. This year the City signed a lease renewal downsizing City Hall by 10%, approximately 4,100 square feet. With the opening of the new Recreation Center, the City was able to relocate some of the Community Services programs and staff. This reduction in leased space, along with an overall reduction in the lease rate, will result in annual savings to the City of approximately $300,000.

The City continued its investment in Public Safety by maintaining the high complement of police services offered by the Orange County Sheriff's Department, as well as continuing the highly successful Citizens Emergency Preparedness Academy. This program, in its ninth year, is a joint effort between the City, Orange County Sheriff's Department, Orange County Fire Authority, Doctor's Ambulance, and Southern California Edison. The twenty-five graduates were provided instruction in the fundamentals of disaster preparedness in a classroom environment as well as functional exercises. The Community Emergency Preparedness Academy has had 260 graduates since the creation of the program. Additionally, the City initiated the first Child Safety Program which taught the principles of self-defense, abduction awareness, sexual assault prevention, internet safety, and self-empowerment

In support of the business community, the City continued to prioritize economic development and business outreach efforts. Due to the ongoing success of Shop & Dine Lake Forest Week, the City held the third Shop & Dine Lake Forest Week in September 2013. The weeklong event featured the second Taste of Lake Forest attended by over 2,000 community members (twice as many as in 2012). The program saw a 44% increase in business participation with over 327 businesses participating with special deals and offers. Participating businesses once again reported increased sales and new customers.

This year, the City launched "GROW" (Growing and Retaining our Workforce) in Lake Forest, a job creation and retention program. The program is a partnership with the Orange County One-Stop Center and features no cost hiring solutions and a variety of training resources. Resources include free candidate screening, on-site recruitments and job fairs, and customized trainings for employees based on new technologies or service procedures at their company. In April 2013, the California Association of Local Economic Development (CALED) presented the City with an Award of Merit for GROW in Lake Forest and commended the City for its innovative job creation and retention efforts.

During the year, the City also partnered with SCORE Business Counselors to provide counseling services at City Hall and co-sponsored informative workshops and seminars such as "Successful Selling Techniques" and "Social Media Marketing Made Simple." The City also strengthened its business attraction and retention efforts by creating a monthly "Business Spotlight" that features an interview with a Lake Forest business and is shared with the community on the monthly Economic Development eNewsletter. Additionally, the City held the annual Business Appreciation Luncheon, New Business Reception, a Lake Forest Career Workshop featuring a human resources panel comprised of the City's largest employers, and the second Lake Forest Business Mixer.

These events were instrumental in providing Lake Forest businesses with ample networking opportunities and training resources.

In addition, the City continued to work closely with the Lake Forest Chamber of Commerce to promote business development through co-sponsored events such as the State of the City and "Secrets and Strategies to Business Success." The City partnered with Lake Forest Chamber of Commerce and the Small Business Administration on the "Introduction to Government Contracting" seminar, a new workshop offering information on the City's Contract and Purchasing Guidelines and insight on how businesses can offer their services to the City. Following the Workshop, staff developed the "Doing Business with the City" webpage featuring links to current Request for Proposals and Requests for Bids and helpful tips for completing the proposals.

Participation in Community Services Department has reached an all-time high with over 220,000 community members partaking in recreation classes, special events and programs. With the completion of the Lake Forest Sports Park, staff is eagerly anticipating developing new programs to serve sports organizations and community members.

Further opportunities for Lake Forest volunteers were created when, in September 2013, the City adopted the 1st Law Enforcement Battalion, United States Marine Corps based at Camp Pendleton. A volunteer committee comprised of current and former military and Lake Forest community members has taken the lead in supporting the Battalion. The official adoption Ceremony was held at the El Toro High School Stadium in May 2014.

Maintaining and improving the City's 27 parks is an ongoing investment in the community's quality of life. Over the past several years, the City renovated the majority of its parks, and in Fiscal Year 2013-14, Tamarisk and Rimgate parks received new restroom buildings, play equipment, improved lighting and new backstops. The City will also advanced the planning process for improving Village Pond Park.

We are pleased to highlight a few of the programs and projects conducted in Fiscal Year 2013-14. The department detail portion of the budget provides more information on the high quality services provided by the City of Lake Forest during the previous fiscal year.

Fiscal Year 2014-15

While there are some indications that the economy appears to be improving, the City will continue its fiscally-conservative approach to budgeting ongoing operations and capital improvement projects. The dissolution of the Lake Forest Redevelopment Agency did not impact the General Fund or the overall financial health of the City. The City, therefore, is in solid financial condition and will continue to make investments in the quality of life in the community in Fiscal Year 2014-15.

Construction of the Lake Forest Sports Park and Recreation Center, the largest public project thus far in the City's history, will be a major focus during the fiscal year. The 86-acre Sports Park will include five baseball/softball diamonds, two synthetic turf soccer

fields, three natural turf soccer fields, a 3-acre lawn, and a 27,000 square foot recreation center with a gymnasium and classrooms. Staff will encourage residents to follow the park's construction on Facebook (the CityofLakeForest) and the City's website (lakeforestca.gov). The Grand Opening of the park is anticipated in late 2014.

The upcoming year will also see significant progress in the development of new master planned communities coming to Lake Forest in the next several years as part of the Opportunities Study Area. Construction of new homes in Baker Ranch, which may ultimately include up to 2,379 housing units, is well underway. The project is receiving rave reviews and sales are exceeding expectations. Development plans are approved for the Portola Center project and the developer expects to begin construction in the coming year. This project will ultimately bring up to 930 new housing units and various public amenities including a new 5-acre neighborhood park and connections and enhancements to regional trails.

Progress is also anticipated at The Pinnacle at Serrano Highlands (approved for up to 85 homes) and Serrano Summit (approved for up to 608 homes). To keep the community apprised of these developments, staff will continue to update the "Lake Forest's New Neighborhoods" webpage (lakeforestca.gov/NewNeighborhoods). Information also is available on Facebook at Lake Forest's New Neighborhoods.

In the upcoming year, the City will continue its efforts to attract new businesses and high quality jobs through new and enhanced business seminars, communication, outreach, and networking initiatives incorporated in the annual Business Development and Attraction Work Plan. The City will continue to strengthen and develop partnerships with resource agencies that can provide Lake Forest businesses with a variety of resources and marketing tools grow their business operations.

The Fiscal Year 2014-15 Budget is balanced and reflects appropriate measures to ensure prudent care of the City's finances while maintaining existing service levels to the community. It also fully funds the City's cash reserves while delivering priority capital projects. For more information on department objectives and initiatives for the upcoming fiscal year, please see the department detail portion of the budget. After using interfund transfers, the Operating Budget and each fund are projected to show positive or zero balances (by design) at the end of the fiscal year.

Revenues

Looking forward, the City can expect a modest increase in General Fund revenues in Fiscal Year 2014-15, as its sources are stabilizing and, in some cases, increasing. These estimates are based on current economic conditions and indicators and the improving housing market. The Operating Budget for Fiscal Year 2014-15 forecasts General Fund revenues to be $38.9 million, which is $3.0 million (or 8%) above the Fiscal Year 2013-14 adopted budget.

Although the passage of recent state propositions allows the City to estimate future revenues with more certainty, the State's budget challenges may continue to put any

unprotected revenues at risk. This was evidenced by the State's recent elimination of redevelopment agencies.

As in past years, we have chosen to be conservative in estimating revenues for the upcoming fiscal year. Revenues may be realized at slightly higher or lower values, but staff believes the forecast should provide the City a conservative, comfortable range of expectations.

Expenditures

General Fund operating expenditures are forecasted at $38.0 million, a $3.0 million (or 8%) increase from the adopted budget of $35.0 million from Fiscal Year 2013-14. A brief explanation of changes by department is shown under the heading *Budget Analysis* in the Summary Section of the Budget.

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

Fund Balances

After transfers, staff is projecting a $20.9 million General Fund balance, an increase of $0.8 million. This increase is significant when compared to overall activity in the General Fund. Pursuant to City Council direction, General Fund reserves will remain fully funded, and the City will continue to be in solid financial condition.

Capital Projects

The City provides for capital projects in a separate two-year capital budget. To provide a comprehensive picture of all City funds in the Budget, revenue and expenditure projections for capital projects for Fiscal Year 2014-15 are shown in addition to operating activity in summary form in the Summary of Revenues, Expenditures, Transfers, and Fund Balances.

Conclusion

Throughout its entire history, the City of Lake Forest has earned a strong reputation for solid conservative fiscal planning, while taking advantage of opportunities and meeting challenges. The City has "lived within its means," maintained fully funded reserves despite the recent severe economic downturn, and planned for the future. This has allowed the City to continue to provide high quality services and deliver important capital projects. The City is poised to deliver another landmark capital project – the Lake Forest Sports Park and Recreation Center – that will contribute to the high quality of life in Lake Forest for generations to come. The City's ability to provide important capital projects while maintaining existing public facilities and infrastructure is due to conservative fiscal policies, forward thinking strategic planning, and attention to detail in the delivery of daily public services.

Over the next five years, the City will be faced with new opportunities and challenges, including the addition of approximately 12,000 new residents and 4,000 new homes in Lake Forest's new neighborhoods. The City will be responsible for providing services to these new areas, as well as maintenance responsibilities for the new Lake Forest Sports Park and Recreation Center. The City recognizes the challenges posed by this growth – adjusting to a new baseline of revenues and expenditures and has already begun to project revenue and expenditure trends to ensure Lake Forest's continued solid financial position.

Overall, Fiscal Year 2014-15 will see the City maintaining its strong financial position while continuing to provide superior service and delivering important capital projects to enhance the quality of life in Lake Forest.

Sincerely,

Robert C. Dunek
City Manager

Section Two

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OPERATING BUDGET ANALYSIS

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

REVENUES

The following is a discussion of the revenues by category.

TAXES

2012-13 Actual	$32,531,330
2013-14 Budget	31,412,500
2014-15 Estimated	33,458,000
2014-15 Adopted	33,458,000

On an overall basis, taxes are beginning to rebound from declines related to the recession.

City property taxes are projected at 3.5% growth for Fiscal Year 2014-15 based on studies completed by a consultant and the Orange County Assessor's Office. While property taxes may be starting to stabilize, the County Assessor continues to implement Proposition 8 adjustments to assess values for properties that changed ownership in recent years.

Sales taxes are projected to increase by 3% from the Fiscal Year 2013-14 adopted budget due to recent levels of consumer activity and sales tax receipts.

Transient occupancy taxes have begun to rebound and an 8% increase is expected from the Fiscal Year 2013-14 adopted budget.

All other tax revenues are expected to be relatively stable in the upcoming year.

LICENSES & PERMITS

2012-13 Actual	$ 683,862
2013-14 Budget	1,305,000
2014-15 Estimated	2,256,800
2014-15 Adopted	2,256,800

Building permit revenues have also begun to rebound from the recessions and receipts are expected to have steady growth in the next fiscal year. The biggest increase in activity is related to the Opportunities Study Area.

FROM OTHER GOVERNMENTS

2012-13 Actual	$ 6,312,226
2013-14 Budget	17,917,000
2014-15 Estimated	4,110,700
2014-15 Adopted	4,110,700

Revenues in this category vary based on grants for capital projects. The decrease in Fiscal Year 2014-15 is primarily related to the non-issuance of Certificates of Participation for Sports Park. Activity in the Opportunity Study Area has allowed the City to finance the construction of the Sports Park without issuing debt.

USER FEES & CHARGES

2012-13 Actual	$ 4,638,834
2013-14 Budget	13,437,300
2014-15 Estimated	33,872,100
2014-15 Adopted	33,872,100

Revenue from User Fees and Charges are expected to have steady growth in the next fiscal year. The biggest increase in activity is related to the Opportunity Study Area.

FINES & FORFEITURES

2012-13 Actual	$403,329
2013-14 Budget	445,000
2014-15 Estimated	410,000
2014-15 Adopted	410,000

No significant changes are anticipated.

USE OF MONEY & PROPERTY

2012-13 Actual	$220,774
2013-14 Budget	269,500
2014-15 Estimated	321,700
2014-15 Adopted	321,700

The primary component in this category is investment earnings, and interest rates have continued to decline due to historically low interest rates maintained by the Federal Reserve Board in response to the housing market decline, the credit crisis and the recession.

OTHER REVENUE

2012-13 Actual	$1,746,748
2013-14 Budget	1,061,600
2014-15 Estimated	317,200
2014-15 Adopted	317,200

Receipts in this category are often irregular or one-time items. The high revised estimate for Fiscal Year 2012-13 is primarily related to reimbursement agreements for capital projects. The amount proposed for Fiscal Year 2013-14 primarily consists of funding for the Successor Agency and its activities related to the dissolving of the Lake Forest Redevelopment Agency. Otherwise, no significant changes are anticipated.

EXPENDITURES

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

CITY COUNCIL

2012-13 Actual	$116,094
2013-14 Budget	150,300
2014-15 Proposed	145,300
2014-15 Adopted	145,300

CITY MANAGER

2012-13 Actual	$657,324
2013-14 Budget	634,400
2014-15 Proposed	660,100
2014-15 Adopted	660,100

ECONOMIC DEVELOPMENT/ COMMUNITY PRESERVATION

2012-13 Actual	$1,342,151
2013-14 Budget	2,286,300
2014-15 Proposed	1,579,500
2014-15 Adopted	1,571,000

CITY ATTORNEY

2012-13 Actual	$1,450,274
2013-14 Budget	1,296,900
2014-15 Proposed	1,318,000
2014-15 Adopted	1,318,000

FINANCE

2012-13 Actual	$1,281,190
2013-14 Budget	2,337,500
2014-15 Proposed	2,163,000
2014-15 Adopted	2,163,000

DEVELOPMENT SERVICES

2012-13 Actual	$2,276,924
2013-14 Budget	2,174,000
2014-15 Proposed	2,977,200
2014-15 Adopted	2,977,200

PUBLIC WORKS

2012-13 Actual	$8,904,636
2013-14 Budget	9,381,100
2014-15 Proposed	11,282,100
2014-15 Adopted	11,282,100

MANAGEMENT SERVICES

2012-13 Actual	$4,084,689
2013-14 Budget	4,333,800
2014-15 Proposed	4,181,400
2014-15 Adopted	4,181,400

COMMUNITY SERVICES

2012-13 Actual	$2,865,675
2013-14 Budget	2,977,200
2014-15 Proposed	3,410,400
2014-15 Adopted	3,410,400

POLICE SERVICES

2012-13 Actual	$13,037,008
2013-14 Budget	13,452,900
2014-15 Proposed	14,246,200
2014-15 Adopted	14,306,200

VEHICLE REPLACEMENT

2012-13 Actual	$0
2013-14 Budget	30,000
2014-15 Proposed	0
2014-15 Adopted	0

FUND ANALYSIS-OPERATING BUDGET

Following is a discussion of some of the City's larger funds with material activity budgeted in Fiscal Year 2014-15. Capital project funds are excluded as they are governed by biennial capital budgets.

GENERAL FUND

Revenues are projected at $38.9 million (an increase of $3.1 million or 8% from the Fiscal Year 2013-14 adopted budget). This increase is primarily due to building activity in the Opportunity Study Area and increases in certain revenue sources. More information regarding these increases is described in the revenue section above.

Operating expenditures are projected at $38.0 million as compared to the Fiscal Year 2013-14 adopted budget amount of $35.0 million (an increase of $3.0 million or 8%). This increase is primarily due to building activity in the Opportunity Study Area, Sports Park Maintenance, and normal departmental activity and changes in contracts.

Net interfund transfers out are projected at -$0.1 million as compared to the Fiscal Year 2013-14 adopted budget amount of -$0.2 million. In Fiscal Year 2014-15, net transfers provide adjustments for Reserves per policy.

This fund is expected to have available fund balances of $20.4 million at the end of the year, with General Fund reserves fully funded.

GAS TAX FUND

Revenues are projected at $2.0 million, comparable to the Fiscal Year 2013-14 revised estimate of $2.3 million. Expenditures are $2.0 million. At the end of the year, it is expected that the fund will have $0.7 million remaining fund balance.

MEASURE M FUND

Revenues are projected at $1.3 million (an increase of $0.1 million from the Fiscal Year 2013-14 revised estimate). Expenditures are $1.2 million in the proposed 2013-2015 Capital Improvement Projects Budget for slurry seal and repaving projects. At the end of the year, it is expected that the fund will have $1.3 million remaining fund balance.

AIR QUALITY IMPROVEMENT FUND

Revenues are projected to remain constant at $0.1 million, the same as the Fiscal Year 2013-14 revised estimate. Expenditures are $0.4 million in the proposed 2013-2015 Capital Improvement Projects Budget. This fund is expected to have available fund balances of $0.5 million at the end of the year.

POLICE GRANT FUNDS

These funds are balanced in regard to grant revenues and expenditures and the grant programs in Fiscal Year 2014-15 is the State COPS (Brulte) grant.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Entitlement revenues and expenditures are based on the Fiscal Year 2014-15 Draft Plan submitted to the Department of Housing and Urban Development and approved by the City Council. In addition, revenues and expenditures from the rehabilitation loan program are included.

HOUSING AUTHORITY FUND

The Authority’s primary source of funding is rental income from the Saguaro Property roughly $0.1 million. Expenditures are $0.1 million for ongoing programs and projects. The primary mission of the Authority is to advance the goals and objectives of the City’s Housing Element and the Consolidated Plan.

FINANCING AUTHORITY FUND - CERTIFICATES OF PARTICIPATION

This fund is balanced with respect to interfund transfers in and expenditures related to the Alton Certificate of Participation.

RESERVE FUNDS

In accordance with the Reserve Policy adopted by the City Council in February 2007, three types of reserves were established: 1) Undesignated (2/3 of 40% of General Fund revenues), 2) Economic Contingency (1/3 of 40% of General Fund revenues), and 3) Emergency Services. The projected balances at June 30, 2015, are as follows:

General Fund - Undesignated	$ 10.4 million
Economic Contingency	5.2 million
Emergency Services	3.0 million

SUMMARY of REVENUES, EXPENDITURES, TRANSFERS, and FUND BALANCES

	Available Fund Balances July 1, 2014	Revenues	Expenditures Operating	Expenditures Capital	Expenditures Total	Revenues less Expenditures	Transfers/ Loans	Available Fund Balances June 30, 2015
General Fund	$20,124,100	$38,932,700	$38,023,100		$38,023,100	$909,600	($126,000)	$20,907,700
Special Revenue Funds:								
Gas Tax	740,400	1,974,400	1,992,300	10,000	2,002,300	(27,900)		712,500
Measure M	1,251,100	1,269,500		1,269,300	1,269,300	200		1,251,300
Measure M Senior Mobility Grant	54,300	64,700	77,500		77,500	(12,800)		41,500
Air Quality Improvement	731,400	96,700	57,500	307,500	365,000	(268,300)		463,100
Suppl. Law Enforcement Grant	0	125,000	125,000		125,000	0		0
Beverage Recycling Grant	88,800	21,500	110,300		110,300	(88,800)		0
Waste Recycling Grant	0	40,000	40,000		40,000	0		0
Asset Forfeitures	85,500		60,000		60,000	(60,000)		25,500
CDBG	0	575,400	370,400	205,000	575,400	0		0
Housing Authority	150,000	120,600	72,600		72,600	48,000		198,000
Special Revenue Subtotal	3,101,500	4,287,800	2,905,600	1,791,800	4,697,400	(409,600)	0	2,691,900
Debt Service Fund:								
Financing Authority			1,086,000		1,086,000	(1,086,000)	1,086,000	0
Total Operating Budget	23,225,600	43,220,500	42,014,700	1,791,800	43,806,500	(586,000)	960,000	23,599,600
Capital Funds:								
City Facilities Fee Maintenance	740,000	376,600			0	376,600		1,116,600
Capital Improvement Projects	6,044,200	499,300		1,878,700	1,878,700	(1,379,400)	(1,086,000)	3,578,800
Park Development/Const.	1,424,300	2,319,000			0	2,319,000		3,743,300
Affordable Housing Capital Projects	1,196,000	1,406,800			0	1,406,800		2,602,800
OSA Capital Projects	550,000	20,604,000			0	20,604,000		21,154,000
OSA 2.0 Capital Projects	164,000	5,429,700			0	5,429,700		5,593,700
Lake Forest Transportation Mitigation	4,330,700	855,200			0	855,200		5,185,900
Subtotal	14,449,200	31,490,600	0	1,878,700	1,878,700	29,611,900	(1,086,000)	42,975,100
Reserve Funds:								
General (Designated)	950,900				0	0		950,900
General (Undesignated)	10,298,000				0	0	84,000	10,382,000
Economic Contingency	5,149,100				0	0	42,000	5,191,100
Emergency Services	3,000,000				0	0		3,000,000
Subtotal	19,398,000	0	0	0	0	0	126,000	19,524,000
Internal Service Fund:								
Vehicle Replacement	407,700	95,400	60,000		60,000	35,400		443,100
Subtotal All City Funds	57,480,500	74,806,500	42,074,700	3,670,500	45,745,200	29,061,300	0	86,541,800
Grand Total All Funds	$57,480,500	$74,806,500	$42,074,700	$3,670,500	$45,745,200	$29,061,300	$0	$86,541,800

SUMMARY OF FINANCIAL RESERVE FUNDS
FISCAL YEAR 2014-15

Description	Balance June 30, 2014	Balance June 30, 2015
General (Designated):		
Cable Grant - Public Education and Government (PEG)	$950,900	$950,900
Total General (Designated)	$950,900	$950,900
General (Undesignated)[1]	10,298,000	10,382,000
Economic Contingency[2]	5,149,100	5,191,100
Emergency Services[3]	3,000,000	3,000,000
Total Financial Reserves	$19,398,000	$19,524,000

[1] 2/3 of 40% of General Fund revenues per the Reserve Policy

[2] 1/3 of 40% of General Fund revenues per the Reserve Policy

[3] Per approved reserve level as of June 30, 2014

CARRYOVER APPROPRIATIONS OVER $100,000
FISCAL YEAR 2012-13 INTO FISCAL YEAR 2013-14[1]

Description	Fund	Carryover Appropriation
Street Repaving and Slurry Seal	Capital Improvement Projects	$854,813
Regency Park	Capital Improvement Projects	381,000
Tamarisk Park	Capital Improvement Projects	1,942,168
Teed Street Storm Drain	Capital Improvement Projects	209,492
Watershed Management Projects	Capital Improvement Projects	562,200
Rimgate Park	Capital Improvement Projects	482,017
ADA Wheelchair Access Ramp	Capital Improvement Projects	108,430
Play Equipment Replacement	Capital Improvement Projects	232,917
	Total Appropriations Over $100,000	$4,773,037
	Total Carryover Appropriations	$4,936,251

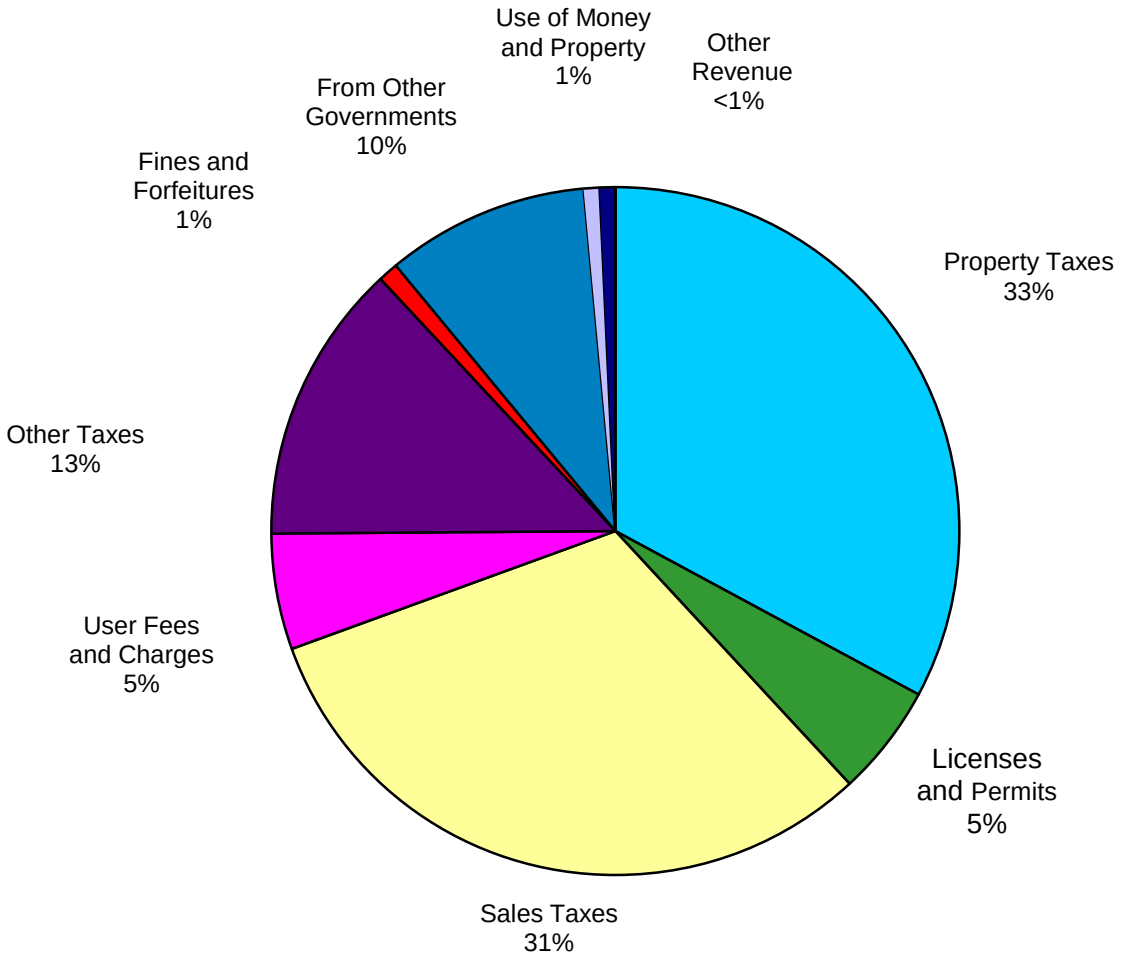
[1]These carryover appropriations were approved by the City Council on February 4, 2014

SUMMARY OF REVENUES - ALL FUNDS

Description	Actual 2012-13	Adopted Budget 2013-14	Estimate 2014-15	Adopted Budget 2014-15
Property Taxes	$14,009,219	$13,312,500	$14,208,000	$14,208,000
Sales Tax	13,063,075	12,900,000	13,550,000	13,550,000
Other Taxes	5,459,036	5,200,000	5,700,000	5,700,000
Licenses and Permits	683,862	1,305,000	2,256,800	2,256,800
From Other Governments	6,312,226	17,917,000	4,110,700	4,110,700
User Fees and Charges	4,638,834	13,437,300	33,872,100	33,872,100
Fines and Forfeitures	403,329	445,000	410,000	410,000
Use of Money and Property	220,774	269,500	321,700	321,700
Other Revenue	1,746,748	1,061,600	317,200	317,200
Total All Funds	46,537,103	65,847,900	74,746,500	74,746,500
Less Capital Project Revenues	(6,059,592)	(12,185,800)	(31,526,000)	(31,526,000)
Grand Total All City Operating Funds	$40,477,511	$53,662,100	$43,220,500	$43,220,500

SUMMARY OF REVENUES - ALL FUNDS[1]

Fiscal Year 2014-15



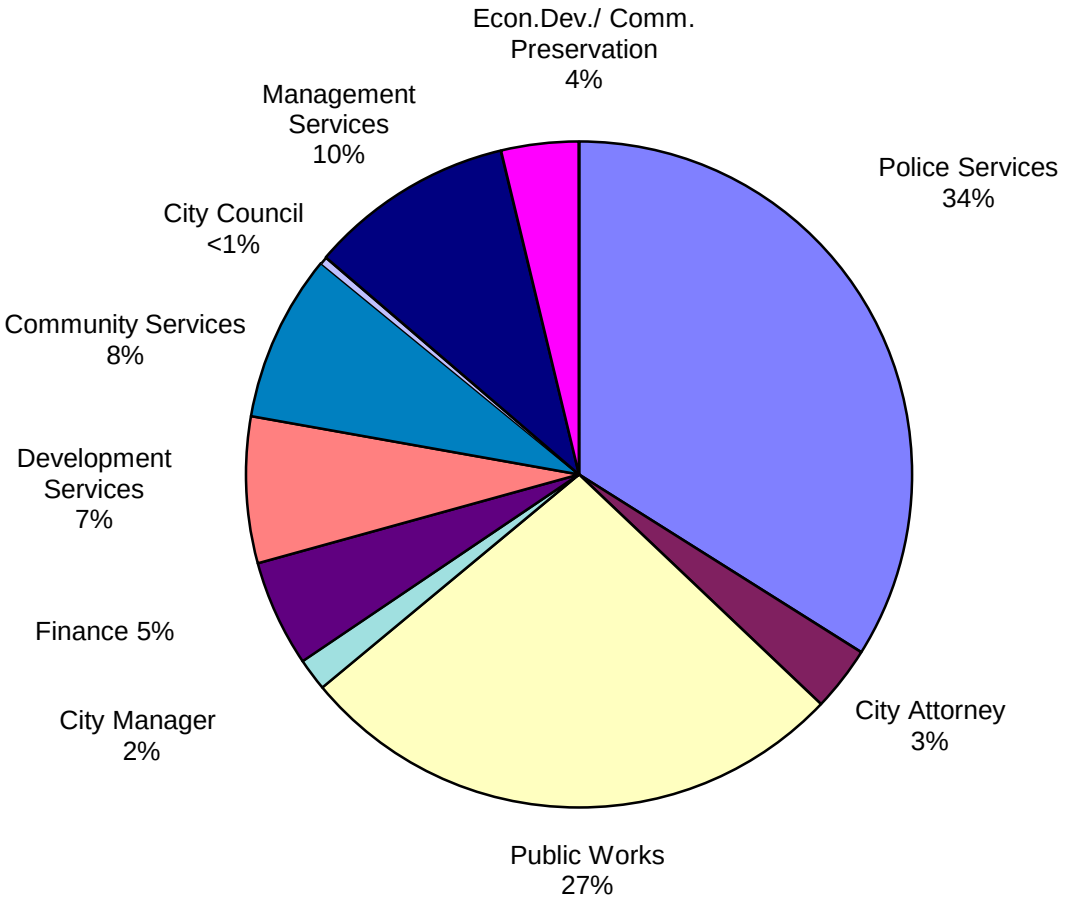
[1] Excludes all revenues in capital projects funds

SUMMARY OF EXPENDITURES BY DEPARTMENT

Department	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
City Council	$116,094	$150,300	$145,300	$145,300
City Manager	657,324	634,400	660,100	660,100
Economic Development/ Community Preservation	1,342,151	2,286,300	1,579,500	1,571,000
City Attorney	1,450,274	1,296,900	1,318,000	1,318,000
Finance	1,281,190	2,337,500	2,163,000	2,163,000
Development Services	2,276,924	2,174,000	2,977,200	2,977,200
Public Works	8,904,636	9,381,100	11,282,100	11,282,100
Management Services	4,084,689	4,333,800	4,181,400	4,181,400
Community Services	2,865,675	2,977,200	3,410,400	3,410,400
Police Services	13,037,008	13,452,900	14,246,200	14,306,200
Vehicle Replacement		30,000		
Total Operating Expenditures	36,015,965	39,054,400	41,963,200	42,014,700
Capital Projects	26,630,289	46,230,800	3,670,500	3,670,500
Grand Total All City Funds	$62,646,254	$85,285,200	$45,633,700	$45,685,200

SUMMARY OF EXPENDITURES BY DEPARTMENT[1]

Fiscal Year 2014-15



[1] Excludes capital improvement projects

PERSONNEL SUMMARY

Department	2012-13 Authorized Full Time	2012-13 Authorized Part Time Hours	2013-14 Authorized Full Time	2013-14 Authorized Part Time Hours	2014-15 Authorized Full Time	2014-15 Authorized Part Time Hours
City Manager:						
City Manager	1		1		1	
Assistant City Manager	0.4		0.4		0.4	
Assistant to the City Manager						
Senior Management Analyst	1		1		1	
Executive Assistant	1		1		1	
Management Analyst	0.2					
Subtotal	3.6	0	3.4	0	3.4	0
Economic Development/ Community Preservation:						
Assistant City Manager/Director of Economic Development/ Community Preservation	0.6		0.6		0.6	
Economic Development/ Housing Manager					1	
Economic Development Manager	1		1			
Housing Manager	1		1			
Public Safety Manager			0.25		0.25	
Code Enforcement Supervisor	1		1		1	
Management Assistant			1		1	
Management Analyst	0.8					
Management Aide					1	
Code Enforcement Officer	2		2		2	
Community Preservation Technician	1		1		1	
Administrative Secretary	1		1			
Administrative Specialist					1	
Intern		2,080		2,080		1,560
Subtotal	8.4	2,080	8.85	2,080	8.85	1,560
Finance:						
Director of Finance/City Treasurer	1		1		1	
Accounting Manager	1		1		1	
Senior Accountant			1		1	
Accountant		1,040		1,300	1	1,450
Human Resources Technician			0.45		0.45	

PERSONNEL SUMMARY

Department	2012-13 Authorized Full Time	2012-13 Authorized Part Time Hours	2013-14 Authorized Full Time	2013-14 Authorized Part Time Hours	2014-15 Authorized Full Time	2014-15 Authorized Part Time Hours
Finance (continued):						
Senior Accounting Technician						
Accounting Technician	1		1		1	
Administrative Secretary	1		1			
Administrative Specialist					1	
Subtotal	4	1,040	5.45	1,300	6.45	1,450
Development Services:						
Director of Development Services	1		1		1	
Planning Manager	1		1		1	
Senior Planner	2		2		2	
Associate Planner	1		1		1	
Assistant Planner	1		1		1	
Administrative Secretary	1		1			
Administrative Specialist					1	
Records System Coordinator[1]	1					
Records Specialist		1,040		1,040		1,040
Senior Office Specialist	1		1		1	
Senior Building Permit Technician	1		1		1	
Building Permit Technician Intern		1,040		1,040		1,040
Subtotal	10	2,080	9	2,080	9	2,080
Public Works:						
Director of Public Works/ City Engineer	1		1		1	
Engineering Services Manager/ Assistant City Engineer	1		1		1	
Public Works Manager	1		1			
Public Works Maintenance Manager					1	
Public Works Supervisor						
Traffic Engineering Manager	1		1 [2]		1 [2]	
Principal Civil Engineer	1		1		1	
Environmental Manager					1	
Water Quality Administrator	1		1			
Water Quality Inspector			1		1	
Accountant			1			

PERSONNEL SUMMARY

Department	2012-13 Authorized Full Time	2012-13 Authorized Part Time Hours	2013-14 Authorized Full Time	2013-14 Authorized Part Time Hours	2014-15 Authorized Full Time	2014-15 Authorized Part Time Hours
Public Works (continued):						
Administrative Secretary	1		1			
Administrative Specialist					1	
Engineering Technician	1		1		1	
Senior Landscape Inspector	1		1		1	
Street Maintenance Inspector					1	
Landscape Inspector	2		2		1	
Management Analyst	1		1		2	
Intern				1,040		1,040
Senior Office Specialist	2		1		1	
Subtotal	14	0	15	1,040	15	1,040
Management Services:						
Deputy City Manager/Director of Management Services	1		1		1	
Management Analyst	1		1		1	
City Clerk	1		1		1	
Assistant City Clerk	1		1		1	
Executive Assistant	1		1			
Records System Coordinator[1]			1 [2]		1 [2]	
Administrative Secretary	1		1			
Administrative Specialist					1	
Senior Office Specialist	1					
Records Specialist	1		1		1	
Information Technology Manager	1		1		1	
Administrative Services Manager	1		1		1	
Human Resources Technician	1		0.55		0.55	
Senior Intern		1,040		1,040		1,040
Intern				1,040		1,040
Subtotal	11	1,040	10.55	2,080	9.55	2,080
Community Services:						
Director of Community Services	1		1		1	
Recreation Manager	2		2		2	
Administrative Secretary	1		1			
Administrative Specialist					1	
Recreation Supervisor	1		1		2	
Senior Recreation Coordinator	3		3		2	

PERSONNEL SUMMARY

Department	2012-13 Authorized Full Time	2012-13 Authorized Part Time Hours	2013-14 Authorized Full Time	2013-14 Authorized Part Time Hours	2014-15 Authorized Full Time	2014-15 Authorized Part Time Hours
Community Services (continued):						
Recreation Coordinator		6,000		6,000		7,000
Senior Office Specialist	1		1		1	
Recreation Leader		17,300		17,300		18,900
Recreation Specialist		3,000		5,000		8,100
Senior Recreation Leader		14,000		13,000		19,100
Facilities Maintenance Specialist	1		1		1	
Subtotal	10	40,300	10	41,300	10	53,100
Police Services:						
Public Safety Manager	1		0.75		0.75	
Subtotal	1	0	0.75	0	0.75	0
City Total	62	46,540	63	49,880	63	61,310

[1] Transferred to Management Services in Fiscal Year 2013-14

[2] Position temporarily filled by consultant.

Section Three

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COMBINED PROGRAM REVENUES

Description	Actual 2012-13	Adopted Budget 2013-14	Estimated 2014-15	Adopted Budget 2014-15
General Fund				
Taxes				
Property Taxes - City:				
Secured	$7,128,735	$6,447,000	$6,878,500	$6,878,500
Unsecured	227,190	255,000	228,000	228,000
Supplemental	160,938	131,000	250,000	250,000
Prior Year	97,350	150,000	100,000	100,000
Homeowners' Exemptions	52,071	56,000	56,000	56,000
Penalties and Interest	26,841	50,000	27,000	27,000
Other Revenues	33,807	20,000	25,000	25,000
Property Taxes - Lighting District:				
Secured	621,498	480,000	559,500	559,500
Unsecured	17,783	19,000	18,000	18,000
Supplemental	6,777	5,000	10,000	10,000
Prior Year	7,650	15,000	6,000	6,000
Homeowners' Exemptions	4,068	4,300	4,000	4,000
Penalties and Interest	2,035	3,000	2,000	2,000
Other Revenues	2,024	1,000	2,000	2,000
Property Taxes - Motor Vehicle In-Lieu Backfill	5,620,452	5,676,200	6,042,000	6,042,000
Sales and Use Taxes	9,725,798	12,900,000	13,550,000	13,550,000
Sales Tax Triple Flip	3,337,277			
Transient Occupancy Tax	2,823,471	2,700,000	2,950,000	2,950,000
Real Property Transfer Tax	386,235	300,000	450,000	450,000
Franchise Fees	2,249,330	2,200,000	2,300,000	2,300,000
Subtotal	32,531,330	31,412,500	33,458,000	33,458,000
Licenses and Permits				
Building Permit Fees	680,837	1,300,000	2,253,800	2,253,800
Sign Permits	3,025	5,000	3,000	3,000
Subtotal	683,862	1,305,000	2,256,800	2,256,800
From Other Governments				
Motor Vehicle In-Lieu Fees	33,397			
Vehicle Abatement Fees	9,723			
CTFP Funds	58,000			
American Recovery and Reinvestment Act Grants	24,932			
Used Oil Recycling Grant	8,782			

COMBINED PROGRAM REVENUES

Description	Actual 2012-13	Adopted Budget 2013-14	Estimated 2014-15	Adopted Budget 2014-15
Beverage Container Recycling Grant	431	19,000		
Project S Local Match	348			
Hazardous Waste Drop Box Grant	2,394			
Subtotal	138,007	19,000	0	0
User Fees and Charges				
Plan Check Fees	234,574	275,000	490,200	490,200
Fire Plan Check Fees	3,985	4,000	4,000	4,000
Planning/Zoning Fees	803,845	700,000	400,000	400,000
Massage Permit Fees	1,900	2,000	2,000	2,000
Engineering Fees	329,580	200,000	1,124,600	1,124,600
Park Reservation Fees	6,962	5,000	5,300	5,300
Recreation Fees	29,676	28,500	29,500	29,500
Facility Rentals	2,522	3,000	3,000	3,000
Teen Programs	7,488	8,500	12,000	12,000
Senior Programs	18,640	16,700	16,700	16,700
Excursions	4,694	9,400	10,000	10,000
Recreation Classes	71,242	60,000	75,000	75,000
Youth Programs	57,655	39,900	41,000	41,000
Sports			29,000	29,000
Passport Fees			30,000	30,000
Filming Fees		400	200	200
Classes		12,000	12,500	12,500
Contests		1,500	1,500	1,500
Camps		24,000	32,000	32,000
Skate Park Programs		11,500	17,000	17,000
Non-Resident Card Fees		22,000	32,000	32,000
Merchandise Sales		22,000	35,000	35,000
Coca-Cola Revenues		100	100	100
Sponsorships	5,000	1,000	2,000	2,000
Notary Fees	70		100	100
Imaging Fees	18,479	18,000	9,000	9,000
Copies and Maps	761	5,000	1,000	1,000
Subtotal	1,597,073	1,469,500	2,414,700	2,414,700
Fines and Forfeitures				
Motor Vehicles Code Fines	294,222	320,000	300,000	300,000
Local Ordinance Violations	109,107	125,000	110,000	110,000
Subtotal	403,329	445,000	410,000	410,000

COMBINED PROGRAM REVENUES

Description	Actual 2012-13	Adopted Budget 2013-14	Estimated 2014-15	Adopted Budget 2014-15
Use of Money and Property				
Leases	123,378	117,500	124,000	124,000
Interest Income	15,914	150,000	125,000	125,000
Subtotal	139,292	267,500	249,000	249,000
Other Revenue				
Successor Agency Reimbursements	86,981	833,300		
State Mandated Claims	53,761	49,000	49,000	49,000
Legal Settlements	55,100	48,000	25,000	25,000
Reimbursements	55,418	4,000		
Donations	7,555	4,000		
Senior Donations	229	300	200	200
Miscellaneous Revenue	462,620	25,000	70,000	70,000
Subtotal	721,664	963,600	144,200	144,200
General Fund Total	36,214,557	35,882,100	38,932,700	38,932,700
Special Revenue Funds				
Gas Tax Fund				
Section 2105	346,109	367,800	378,200	378,200
Section 2106	262,272	248,500	300,000	300,000
Section 2107	548,917	547,500	464,700	464,700
Section 2107.5	7,500	7,500	7,500	7,500
Section 2103	684,607	1,114,200	823,000	823,000
Interest Income	3,420	500	1,000	1,000
Subtotal	1,852,825	2,286,000	1,974,400	1,974,400
Measure M Fund				
Turnback Allocation	1,118,422	1,200,000	1,268,500	1,268,500
Interest Income	1,808	500	1,000	1,000
Subtotal	1,120,230	1,200,500	1,269,500	1,269,500
Measure M Senior Mobility Program				
OCTA Senior Mobility Grant	57,018	59,300	64,600	64,600
Fare Revenue	1,869			
Interest Income	17		100	100
Subtotal	58,904	59,300	64,700	64,700

COMBINED PROGRAM REVENUES

Description	Actual 2012-13	Adopted Budget 2013-14	Estimated 2014-15	Adopted Budget 2014-15
Etnies Skate Park Fund*				
Filming Fees	2,100			
Classes	17,061			
Contests	668			
Camps	29,686			
Skate Park Programs	11,918			
Non-Resident Card Fees	28,760			
Merchandise Sales	30,143			
Coca-Cola Revenues	120			
Sponsorships	669			
Subtotal	121,125	0	0	0
Air Quality Improvement Fund				
Air Quality Management District Fees	94,136	96,500	95,700	95,700
Interest Income	1,876	500	1,000	1,000
Subtotal	96,012	97,000	96,700	96,700
Police Grants Fund				
Brulte/Justice Assistance Grants	139,158	125,000	125,000	125,000
Interest Income				
Subtotal	139,158	125,000	125,000	125,000
Beverage Recycling Fund				
Beverage Grant			21,500	21,500
Subtotal	0	0	21,500	21,500
Waste Recycling Fund				
Waste Grant			40,000	40,000
Subtotal	0	0	40,000	40,000
Asset Forfeitures Fund				
Asset Forfeitures	77,616			
Interest Income	31			0
Subtotal	77,647	0	0	0
Community Development Block Grant Fund				
Entitlement Grant	487,862	501,100	522,000	522,000
Loan Interest	453	500	500	500
Loan Payoffs	156,206		50,900	50,900

COMBINED PROGRAM REVENUES

Description	Actual 2012-13	Adopted Budget 2013-14	Estimated 2014-15	Adopted Budget 2014-15
Loan Repayments	1,771	35,000	2,000	2,000
Subtotal	646,292	536,600	575,400	575,400
Housing Authority Fund				
Interest Income	383		500	500
Rehab Loan Repaymt	11,993		7,500	7,500
Rehab Loan Payoffs	60,000		30,000	30,000
Other Revenue	71,524		75,600	75,600
Reimbursements	6,861	75,600	7,000	7,000
Subtotal	150,761	75,600	120,600	120,600
Special Revenue Funds Total	4,262,954	4,380,000	4,287,800	4,287,800
Debt Service Fund				
Financing Authority Fund				
Certificate Proceeds		13,400,000		
Subtotal	0	13,400,000	0	0
Debt Service Fund Total	0	13,400,000	0	0
Capital Projects Funds				
Capital Improvement Projects Fund				
Orange County Transportation Authority Grants:				
GMA 9	5,201			
CTFP	1,231,444	100,000		
SIP		55,000		
TE Grants	713,251			
County Grants:				
CTFP	398,837			
FCPP			499,300	499,300
Interest Income	38,054			
Reimbursements	175,023	63,000		
Subtotal	2,561,810	218,000	499,300	499,300

COMBINED PROGRAM REVENUES

Description	Actual 2012-13	Adopted Budget 2013-14	Estimated 2014-15	Adopted Budget 2014-15
Opportunities Study Area Capital Projects Fund				
Impact Fees	1,371,808	10,554,000	20,574,000	20,574,000
Interest Income	29,265		30,000	30,000
Reimbursements	541,706			
Subtotal	1,942,779	10,554,000	20,604,000	20,604,000
Opportunities Study Area #2 Capital Projects Fund				
Impact Fees			5,428,700	5,428,700
Interest Income			1,000	1,000
Subtotal	0	0	5,429,700	5,429,700
Affordable Housing Capital Improvement Projects Fund				
Impact Fees	606,158		1,405,600	1,405,600
Interest Income	1,067		1,200	1,200
Subtotal	607,225	0	1,406,800	1,406,800
Park Development/ Construction Fund				
Impact Fees	809,650		2,318,000	2,318,000
Interest Income	958		1,000	1,000
Subtotal	810,608	0	2,319,000	2,319,000
City Facilities Fee Maintenance Fund				
Impact Fees		320,900	376,600	376,600
Subtotal	0	320,900	376,600	376,600
LFTM Intersection Improvement Fund				
Impact Fees	133,020	1,062,900	855,200	855,200
Subtotal	133,020	1,062,900	855,200	855,200
Capital Projects Funds Total	6,055,442	12,155,800	31,490,600	31,490,600

COMBINED PROGRAM REVENUES

Description	Actual 2012-13	Adopted Budget 2013-14	Estimated 2014-15	Adopted Budget 2014-15
Internal Service Fund				
Vehicle Replacement Charges		30,000	35,400	35400
Gain on Sale of Fixed Asset	4,150			
Subtotal	4,150	30,000	35,400	35,400
Internal Service Fund Total	4,150	30,000	35,400	35,400
Grand Total All Funds	$46,537,103	$65,847,900	$74,746,500	$74,746,500

* The Etnies Skate Park Fund was transferred to the General Fund in Fiscal Year 2013-14.

Section Four

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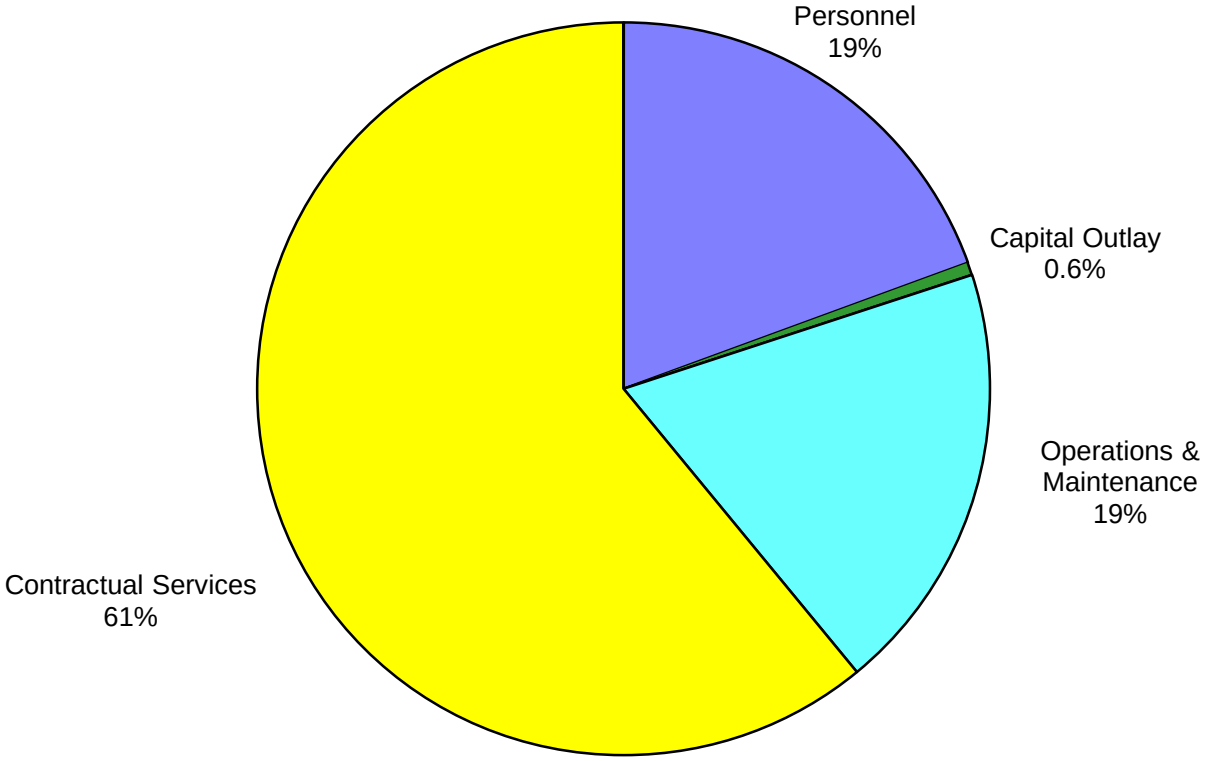
SUMMARY OF EXPENDITURES BY EXPENDITURE CATEGORY

Department	Personnel	Operations & Maintenance	Contract Services	Capital Outlay	Totals
City Council	$36,400	$107,900	$1,000		$145,300
City Manager	602,600	23,300	34,200		660,100
Economic Development/ Community Preservation	986,900	74,500	509,600		1,571,000
City Attorney			1,318,000		1,318,000
Finance	779,100	1,220,900	163,000		2,163,000
Development Services	1,119,800	92,400	1,765,000		2,977,200
Public Works	1,616,500	2,283,100	7,382,500		11,282,100
Management Services	1,030,300	2,444,900	472,300	233,900	4,181,400
Community Services	1,876,100	1,483,900	50,400		3,410,400
Police Services	106,900	279,600	13,919,700		14,306,200
TOTALS	$8,154,600	$8,010,500	$25,615,700	$233,900	$42,014,700

SUMMARY OF EXPENDITURES BY EXPENDITURE CATEGORY
Fiscal Year 2014-15



CITY COUNCIL

DEPARTMENT DESCRIPTION

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

FISCAL YEAR 2013-14 MAJOR ACCOMPLISHMENTS

1. Provided continuing policy level guidance for Opportunities Study public and private projects including:
    - Construction of the 86-acre Lake Forest Sports Park
    - Advance development of the Lake Forest Civic Center and Senior Center
    - Complete mapping requirements for private development
    - Creation of community facilities districts as necessary
    - Coordination of public services during construction of new communities
2. Provided executive oversight of efforts to improve overall traffic flow and circulation and reduce traffic delays.
3. Increased recreation capacity through the continued development of community recreation programs and activities.
4. Provided policy level guidance as staff monitors and participates in the County's design and construction process for the future expansion of the James A. Musick Jail Facility.
5. Provided policy level guidance for the programs and administrative processes of the Lake Forest Housing Authority.
6. Provided policy level guidance for the continuing dissolution of the Lake Forest Redevelopment Agency and responsibilities of the Lake Forest Successor Agency and Oversight Board.
7. Provided policy level guidance for continued community revitalization efforts to encourage business growth and expansion.
8. Increased park capacity through the construction of Tamarisk and Rimgate Park Improvements and other Capital Improvement Projects.

FISCAL YEAR 2014-15 MAJOR INITIATIVES

1. Continue to provide policy level oversight and strategic guidance for Opportunities Study public and private projects including:
    - Completion of the 86-acre Lake Forest Sports Park improvements

- Advance development of the Lake Forest Civic Center and Senior Center
- Complete mapping requirements for private development
- Creation of community facilities districts as necessary
- Coordination of public services for new communities

2. Provide policy direction relating to traffic coordination and circulation projects.
3. Provide policy direction to staff as they continue to monitor and participate in the County's design and construction process for the future expansion of the James A. Musick Jail Facility.
4. Provide policy direction and authorization in the disposition and development of the former Redevelopment Agency and Housing Authority assets.
5. Support and provide policy direction for the City's various economic development efforts, including the Business Development and Attraction Program.
6. Direct the advancement of a legislative solution to address the implementation of the Dissolution Legislation affecting the Lake Forest Successor Agency.
7. Provide policy direction regarding proposed legislation that could potentially impact the City and support bills that may enhance the quality of life in Lake Forest.

CITY COUNCIL
BUDGET OVERVIEW

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel	$36,315	$36,400	$36,400	$36,400
Operations and Maintenance	79,779	107,900	107,900	107,900
Contract Services		1,000	1,000	1,000
Capital Outlay		5,000		
Activity Total	$116,094	$150,300	$145,300	$145,300
Funding Source:				
General Fund	$116,094	$150,300	$145,300	$145,300

CITY COUNCIL
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
City Council/Board Members (5)	$34,279	$33,800	$33,800	$33,800
Medicare	488	500	500	500
Retirement	1,548	2,100	2,100	2,100
Subtotal	36,315	36,400	36,400	36,400
Operations and Maintenance:				
Memberships and Dues	53,499	60,700	60,700	60,700
Travel, Conferences, Meetings	20,130	27,300	27,300	27,300
Operating Supplies	2,975	1,500	1,500	1,500
Special Supplies	2,609	7,000	7,000	7,000
Subscriptions and Books		700	700	700
Telephone and Other	566	700	700	700
Software Licenses/Maintenance		10,000	10,000	10,000
Subtotal	79,779	107,900	107,900	107,900
Contract Services:				
Miscellaneous		1,000	1,000	1,000
Subtotal	0	1,000	1,000	1,000
Capital Outlay:				
Equipment		5,000		
Subtotal	0	5,000	0	0
Activity Total	$116,094	$150,300	$145,300	$145,300

CITY MANAGER

DEPARTMENT DESCRIPTION

The City Manager is responsible for making policy recommendations to the City Council and implementing them as adopted. The City Manager serves as the Chief Executive Officer of the City and is responsible for daily operations and services to the community provided by various City departments. Additional duties include, but are not limited to: (1) Represent the City in legislative and regulatory matters (2) Oversee emergency management operations (3) Manage environmental issues (4) Oversee annual Budget and Investment Policy, and (5) Work with other agencies to address regional issues.

FISCAL YEAR 2013-14 MAJOR ACCOMPLISHMENTS

1. Provided executive oversight and strategic guidance for Opportunities Study public and private projects including:
    - Construction of the 86-acre Lake Forest Sports Park Improvements
    - Advance development of the Lake Forest Civic Center and Senior Center
    - Complete mapping requirements for private development
    - Creation of community facilities districts as necessary
    - Coordination of public services for new communities
2. Provided executive oversight of efforts to improve overall traffic flow and circulation and reduce traffic delays.
3. Continued to monitor and participate in the County's design and construction process for the future expansion of the James A. Musick Jail Facility.
4. Provided executive oversight and strategic guidance for the programs and administrative processes of the Lake Forest Housing Authority.
5. Provided executive oversight for the continuing dissolution of the Lake Forest Redevelopment Agency and responsibilities of the Lake Forest Successor Agency and Oversight Board.
6. Provided executive oversight and strategic guidance for continued community revitalization efforts to encourage business growth and expansion.
7. Provided executive oversight regarding an amendment to the City Hall lease.
8. Provided executive oversight for the construction of Tamarisk and Rimgate Park Improvements and other Capital Improvement Projects.

FISCAL YEAR 2014-15 MAJOR INITIATIVES

1. Continue to provide executive oversight and strategic guidance for Opportunities Study public and private projects including:
    - Completion of the 86-acre Lake Forest Sports Park Improvements

- Advance development of the Lake Forest Civic Center and Senior Center
- Complete mapping requirements for private development
- Creation of community facilities districts as necessary
- Coordination of public services for new communities

2. Provide executive oversight relating to traffic coordination and circulation projects.
3. Continue to monitor and participate in the County's design and construction process for the future expansion of the James A. Musick Jail Facility.
4. Provide executive oversight for the continuing dissolution of the Lake Forest Redevelopment Agency and responsibilities of the Lake Forest Successor Agency and Oversight Board.
5. Provide executive oversight in the disposition and development of former Redevelopment Agency and Housing Authority assets.
6. Continue to provide executive oversight regarding the City's various economic development efforts, including the Business Development and Attraction Program.
7. Advance a legislative solution to address the implementation of the Dissolution Legislation affecting the Lake Forest Successor Agency.
8. Continue to monitor proposed legislation that could potentially impact the City and seek opportunities to support bills that may enhance.

CITY MANAGER
BUDGET OVERVIEW

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel	$611,385	$581,200	$602,600	$602,600
Operations and Maintenance	15,894	23,200	23,300	23,300
Contract Services	30,045	30,000	34,200	34,200
Activity Total	$657,324	$634,400	$660,100	$660,100
Funding Source:				
General Fund	$657,324	$634,400	$660,100	$660,100
Total Positions:				
Full-Time	3.6	3.4	3.4	3.4

PERFORMANCE MEASURES

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Professional Leadership			
% of departmental objectives accomplished	90%	90%	90%

CITY MANAGER
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$504,160	$466,800	$481,600	$481,600
Medicare	6,507	6,800	7,000	7,000
Retirement	47,980	50,300	55,300	55,300
Health Insurance	52,738	57,300	58,700	58,700
Subtotal	611,385	581,200	602,600	602,600
Operations and Maintenance:				
Memberships and Dues	1,800	2,000	2,000	2,000
Training and Education		200	200	200
Travel, Conferences, Meetings	2,851	8,900	9,000	9,000
Auto Allowance	9,078	9,400	9,400	9,400
Mileage Reimbursement	40	300	300	300
Operating Supplies	128	100	100	100
Printing and Duplicating		200	200	200
Postage and Deliveries		100	100	100
Subscriptions and Books	152	300	300	300
Software Licenses/Maintenance	1,845	1,700	1,700	1,700
Subtotal	15,894	23,200	23,300	23,300
Contract Services:				
Miscellaneous	30,045	30,000	34,200	34,200
Subtotal	30,045	30,000	34,200	34,200
Activity Total	$657,324	$634,400	$660,100	$660,100

ECONOMIC DEVELOPMENT/COMMUNITY PRESERVATION

DEPARTMENT DESCRIPTION

The Economic Development/Community Preservation Department is responsible for the implementation of economic development, code enforcement, and affordable housing activities in the City. The department coordinates public information and promotional tools; provides business assistance and educational programs; encourages growth and development of a diversified business community; and provides staff support to the City Council, and administration of the Community Development Block Grant.

FISCAL YEAR 2013-14 MAJOR ACCOMPLISHMENTS

1. Implemented the Fiscal Year 2013-14 Business Development and Attraction Work Plan containing new and enhanced business development, attraction, and retention strategies and partnerships that promote business growth and expansion in Lake Forest.
2. Based on the results of the 2012 Resident and Business Survey for additional networking opportunities, held the Lake Forest Business Mixer attended by over 40 of the City's largest employers and fastest growing companies.
3. Administered the City's contractual partnership with the Lake Forest Chamber of Commerce comprised of cosponsored business events (e.g., Meet the Mayor, Lake Forest Career Workshop, and the annual Secrets & Strategies for Business Success) and collaborative business marketing efforts promoting economic growth in Lake Forest.
4. Developed and implemented the third Shop & Dine Lake Forest Week that resulted in a 44% increase in business participation with over 320 businesses participating, 26 sponsors including the City's largest employers, and the second Taste of Lake Forest attended by over 2,000 community members (double the attendance from the previous year).
5. Hosted the 2014 Lake Forest Business Appreciation Luncheon attended by over 100 business owners representing more than 40 of the City's top employers and top producing companies.
6. Launched a new demographic mobile application that promotes Lake Forest through data and visual graphics of Lake Forest's population, housing, major employers, and economic indicators.
7. Cosponsored new events including the "Introduction to Government Contracting" seminar held in partnership with the Small Business Administration and the Lake Forest Chamber of Commerce, a Foreign Trade Zone Workshop in partnership with the Port of Long Beach, and the Southern California Economic Development Training Symposium in partnership with the California Association of Local Economic Development. Attendance at business seminars increased by over 20% from Fiscal Year 2012-13.

8. Developed GROW (Growing and Retaining our Workforce) in Lake Forest in partnership with the Orange County One Stop Center. This job creation and retention program provides employers with access to free hiring and employee training resources and promotes their job opening on the newly-created "GROW in Lake Forest" webpage.
9. Used the City's annual Community Development Block Grant to assist over 6,000 residents with social services including food and emergency shelter, health care services, and youth and senior programs.
10. Promoted housing and neighborhood preservation by providing eight low income households with housing rehabilitation loans and exterior painting of six homes for low-income households.
11. Evaluated and recommended new approaches and tools to facilitate cost recovery and efficiencies in the City's education-based code enforcement program, including implementation of an Administrative Citation Program.
12. Continued expanded use of GIS mapping capabilities to augment current efforts to identify areas of the City that are in need of focused provision of informational or educational services dedicated to preserving and maintaining neighborhoods.
13. Managed approximately 900 Code Enforcement cases using a consistent, comprehensive and education-based approach, protecting public health, life safety, welfare, aesthetics, and property values. Realized a closure rate of 88% for all cases received in 2013.

FISCAL YEAR 2014-15 MAJOR INITIATIVES

1. Implement the Fiscal Year 2014-15 Business Development and Attraction Work Plan comprised of new and enhanced resources and programs designed to meet the needs of small, mid-size, and large corporations.
2. Based on ongoing feedback from the business community, identify new business seminars, partnerships, and web-based resources that can further promote business attraction, retention, and expansion in Lake Forest and increase business seminar attendance by 10%.
3. Host a Hotel Roundtable that can continue to strengthen the City's relationship with the local hotel managers and provide an opportunity to address key topics of mutual interest
4. Host a Lake Forest Economic Development Summit that provides businesses with an update on the City's major developments and a market update on the City's business industries and economic indicators.
5. Launch an Economic Development Facebook page that provides the business community with timely updates on business grand openings and special events, contains helpful resources and articles for business growth, and provides financing opportunities at the local, state, or federal level.
6. Continue efforts to coordinate with Neighborhood Watch and Business Watch programs in order to create greater public awareness and participation in the community preservation process.

7. Continue to introduce technological advancements into the AlertOC System and the code enforcement/education process including the potential of an Administrative Citation Ordinance.

ECONOMIC DEVELOPMENT/COMMUNITY PRESERVATION - ALL DIVISIONS BUDGET OVERVIEW

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel	$873,206	$970,300	$986,900	$986,900
Operations and Maintenance	55,199	63,500	74,500	74,500
Contract Services	413,746	478,500	518,100	509,600
Other		774,000		
Activity Total	$1,342,151	$2,286,300	$1,579,500	$1,571,000
Funding Sources:				
General Fund	$929,526	$1,883,100	$1,136,500	$1,128,000
Community Development Block Grant Fund	345,075	327,600	370,400	370,400
Housing Authority Fund	67,550	75,600	72,600	72,600
Total Positions:				
Full-Time	8.4	8.85	8.85	8.85

PERFORMANCE MEASURES

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Economic Development			
Timely responses within 72 hours to requests for welcome/information packets	100%	100%	100%
% increase in attendance at Economic Development programs	20%	10%	20%
Increase number of business outreach visits	10%	10%	15%
Housing			
# of homes/mobile homes to receive exterior painting	6	6	6
# of homes that will receive rehab loans	8	8	8
Community Preservation			
% of code violations voluntarily corrected	83%	90%	85%

ECONOMIC DEVELOPMENT/COMMUNITY PRESERVATION - ALL DIVISIONS
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$665,118	$724,000	$720,800	$720,800
Overtime	1,563			
Part-Time Personnel	15,041	14,000	22,000	22,000
Medicare	9,037	10,700	10,700	10,700
Retirement	67,077	75,500	83,800	83,800
Health Insurance	115,370	146,100	149,600	149,600
Subtotal	873,206	970,300	986,900	986,900
Operation and Maintenance:				
Memberships and Dues	6,123	6,200	6,300	6,300
Training and Education	226	800	800	800
Travel, Conferences, Meetings	1,201	4,800	4,800	4,800
Auto Allowance	8,880	9,000	9,000	9,000
Mileage Reimbursement	287	400	400	400
Operating Supplies	1,346	1,700	1,800	1,800
Printing and Duplicating	549	800	800	800
Postage and Deliveries	4,214	5,200	7,200	7,200
Subscriptions and Books	11,170	11,400	11,400	11,400
Uniforms	628	1,700	1,700	1,700
Telephone and Other	2,446	2,700	2,700	2,700
Software Licenses/ Maintenance	7,658	10,300	10,300	10,300
Vehicle Replacement			7,900	7,900
Vehicle Maintenance	9,426	5,500	6,400	6,400
Website Update Services	1,045	3,000	3,000	3,000
Subtotal	55,199	63,500	74,500	74,500
Contract Services:				
Auditing		5,000	5,000	5,000
Legal		50,000		
Economic Development	59,012	69,000	84,400	75,900
Low/Mod Housing	3,171			
Communications	8,186	18,300	18,300	18,300
Project Expenditures	348			
General		3,300	56,700	56,700
Nuisance Abatement			10,000	10,000
Administration		9,300		
Public Service Grants	60,475	56,000	63,100	63,100
Real Property Maintenance	56,639	65,100	55,100	55,100

ECONOMIC DEVELOPMENT/COMMUNITY PRESERVATION - ALL DIVISIONS
BUDGET DETAIL (continued)

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Contract Services (continued):				
Housing Rehabilitation Loans	156,100	130,000	155,000	155,000
Rehabilitation Loan Fees	11,185	8,500	9,500	9,500
Rehabilitation Loan Services	21,204	22,000	21,000	21,000
Citywide Paint Program	37,426	42,000	40,000	40,000
Subtotal	413,746	478,500	518,100	509,600
Other:				
Saguaro Relocation		224,000		
Debt Service Payments		550,000		
Subtotal	0	774,000	0	0
Activity Total	$1,342,151	$2,286,300	$1,579,500	$1,571,000

ADMINISTRATION DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15[1]	Adopted Budget 2014-15[1]
Contract Services:				
Legal		$50,000		
Administration		9,300		
Communications				
Subtotal	0	59,300	0	0
Other:				
Debt Service Payments		550,000		
Saguaro Relocation		224,000		
Pass-Through Payments	51,755			
Subtotal	51,755	774,000	0	0
Activity Total	$51,755	$833,300	$0	$0
Funding Source:				
General Fund		$833,300	$0	$0
Successor Agency Fund	$51,755			

[1] This division will not be applicable in Fiscal Year 2014-15.

ECONOMIC DEVELOPMENT DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$187,988	$214,700	$222,400	$222,400
Part-Time Personnel	15,041	14,000	22,000	22,000
Medicare	2,663	3,300	3,500	3,500
Retirement	19,003	21,500	25,900	25,900
Health Insurance	27,324	41,300	42,300	42,300
Subtotal	252,019	294,800	316,100	316,100
Operation and Maintenance:				
Memberships and Dues	5,778	5,900	6,000	6,000
Training and Education	60	200	200	200
Travel, Conferences, Meetings	1,201	2,400	2,400	2,400
Auto Allowance	4,355	4,500	4,500	4,500
Mileage Reimbursement	233	300	300	300
Operating Supplies	664	700	800	800
Printing and Duplicating	199	500	500	500
Postage and Deliveries	4,214	5,000	7,000	7,000
Subscriptions and Books	7,874	7,100	7,100	7,100
Website Update Services	1,045	3,000	3,000	3,000
Subtotal	25,623	29,600	31,800	31,800
Contract Services:				
Economic Development	59,012	69,000	84,400	75,900
Communications	8,186	18,300	18,300	18,300
Project Expenditures	348			
Subtotal	67,546	87,300	102,700	94,200
Activity Total	$345,188	$411,700	$450,600	$442,100
Funding Source:				
General Fund	$345,188	$411,700	$450,600	$442,100

HOUSING DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$193,762	$194,300	$184,800	$184,800
Medicare	2,666	2,800	2,700	2,700
Retirement	19,366	20,500	21,800	21,800
Health Insurance	27,325	32,200	32,900	32,900
Subtotal	243,119	249,800	242,200	242,200
Operation and Maintenance:				
Auto Allowance	4,525	4,500	4,500	4,500
Operating Supplies		200	200	200
Printing and Duplicating		100	100	100
Postage and Deliveries		100	100	100
Subscriptions and Books	589	1,400	1,400	1,400
Subtotal	5,114	6,300	6,300	6,300
Contract Services:				
General		3,300	56,700	56,700
Public Service Grants	60,475	56,000	63,100	63,100
Housing Rehabilitation Loans	156,100	130,000	155,000	155,000
Rehabilitation Loan Fees	11,185	8,500	9,500	9,500
Rehabilitation Loan Services	21,204	22,000	21,000	21,000
Citywide Paint Program	37,426	42,000	40,000	40,000
Real Property Maintenance	56,639	65,100	55,100	55,100
Auditing		5,000	5,000	5,000
Low/Mod Housing	3,171			
Subtotal	346,200	331,900	405,400	405,400
Activity Total	$594,433	$588,000	$653,900	$653,900
Funding Sources:				
General Fund	$181,808	$184,800	$210,900	$210,900
Community Development Block Grant Fund	345,075	327,600	370,400	370,400
Housing Authority Fund	67,550	75,600	72,600	72,600

COMMUNITY PRESERVATION DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$283,368	$315,000	$313,600	$313,600
Overtime	1,563			
Medicare	3,708	4,600	4,500	4,500
Retirement	28,708	33,500	36,100	36,100
Health Insurance	60,721	72,600	74,400	74,400
Subtotal	378,068	425,700	428,600	428,600
Operation and Maintenance:				
Memberships and Dues	345	300	300	300
Training and Education	166	600	600	600
Travel, Conferences, Meetings		2,400	2,400	2,400
Mileage Reimbursement	54	100	100	100
Operating Supplies	682	800	800	800
Printing and Duplicating	350	200	200	200
Postage and Deliveries		100	100	100
Subscriptions and Books	2,707	2,900	2,900	2,900
Uniforms	628	1,700	1,700	1,700
Telephone and Other	2,446	2,700	2,700	2,700
Software Licenses/Maintenance	7,658	10,300	10,300	10,300
Vehicle Replacement			7,900	7,900
Vehicle Maintenance	9,426	5,500	6,400	6,400
Subtotal	24,462	27,600	36,400	36,400
Contract Services:				
Nuisance Abatement			10,000	10,000
Subtotal	0	0	10,000	10,000
Activity Total	$402,530	$453,300	$475,000	$475,000
Funding Source:				
General Fund	$402,530	$453,300	$475,000	$475,000

CITY ATTORNEY

DEPARTMENT DESCRIPTION

The City Attorney acts as legal advisor to the City Council, City Manager, various City departments, commissions, committees and boards. The City Attorney prepares or approves as to legal form all proposed City ordinances, resolutions, agreements, contracts, deeds and other legal documents. The City Attorney also represents the City in all litigation in which the City is involved and prosecutes violations of City laws. The City of Lake Forest contracts with the law firm of Best, Best & Krieger LLP for legal services.

FISCAL YEAR 2013-14 MAJOR ACCOMPLISHMENTS

1. Continued implementation and development of projects in the Opportunities Study Area, including creating and writing contractual documents for the construction of the Borrego Wash trail/linear park.
2. Provided entitlement and CEQA representation on individual Opportunities Study projects.
3. Facilitated the City's preparation, award, and implementation of public contracts for the City's new sports park.
4. Assisted Council in City's ordinance and municipal code update.
5. Successfully prosecuted numerous misdemeanor cases arising within the City, including obtaining guilty verdicts, fines, and stay away orders for criminal defendants.
6. Completed training for newly-appointed Commissioners and City Council appointee.
7. Assisted staff in working with Irvine Ranch Water District to obtain Resource Agency permits for the Civic Center site.
8. Assisted staff and City Council in drafting ordinances to consider for updates to the City's political sign regulations and marijuana dispensary ban.
9. Assisted the City Council in drafting enactments for consideration of the Brookfield and Trumark residential housing projects.
10. Represented the City in providing comments to regional water quality control boards relating to state and federal clean water act permits.
11. Assisted the City in its request for proposals and new contract for solid waste disposal and recycling.
12. Provided advice on implementation of post-redevelopment budgeting and contracting with state and county finance.
13. Assisted the City in update of its General Plan Housing Element.

FISCAL YEAR 2014-15 MAJOR INITIATIVES

1. Continue to assist City in real estate transactions relating to acquisition and construction of public facilities in the Opportunities Study.
2. Continue work on project-level review of Opportunities Study projects, including environmental review and development of facilities.

3. Coordinate nuisance abatement efforts in support of law enforcement activities.
4. Support City in economic development and housing initiatives.
5. Assist the City in obtaining permits and contractual clearance for development of its new Civic Center.
6. Update the City's appeals ordinance for Council consideration.
7. Complete next phase of Lake Forest Municipal Code recodification.
8. Complete transition of Lake Forest Redevelopment Agency to successor agency with necessary agreements among the City, County, and State, with memorialization through special legislation.

CITY ATTORNEY
BUDGET OVERVIEW

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Contract Services	$1,450,274	$1,296,900	$1,318,000	$1,318,000
Activity Total	$1,450,274	$1,296,900	$1,318,000	$1,318,000
Funding Sources:				
General Fund	$1,367,285	$1,250,900	$1,272,000	$1,272,000
General Fund - NPDES[1]	82,989	46,000	46,000	46,000

[1] NPDES = National Pollutant Discharge Elimination System

CITY ATTORNEY
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Contract Services:				
Legal	$1,416,862	$1,049,900	$1,026,000	$1,026,000
Reimbursed Legal		240,000	260,000	260,000
Outside Legal	33,412	2,000	27,000	27,000
Miscellaneous Legal		5,000	5,000	5,000
Subtotal	1,450,274	1,296,900	1,318,000	1,318,000
Activity Total	$1,450,274	$1,296,900	$1,318,000	$1,318,000

FINANCE

DEPARTMENT DESCRIPTION

The Finance Department is responsible for a variety of functions including financial reporting, accounting, budgeting, payroll, accounts payable, investments, and long-term debt administration. The Director of Finance carries the subtitle of City Treasurer.

FISCAL YEAR 2013-14 MAJOR ACCOMPLISHMENTS

1. Continued to update the cash flow analysis for Opportunities Study Area.
2. Prepared an analysis of the City's financial policies.
3. Implemented an integrated human resources administration and payroll system to modernize existing systems, reduce costs, and enhance user functionality.
4. Continued to coordinate the formation of community facilities districts related to future Opportunities Study Area property development.
5. Implemented a system to tract and account for all OSA impact fees.
6. Continued the dissolution of the Redevelopment Agency.

FISCAL YEAR 2014-15 MAJOR INITIATIVES

1. Study the issuance of bridge financing for Civic Center.
2. Continue to update the cash flow analysis for Civic Center.
3. Research the feasibility of implementing a new accounting system.
4. Continue to coordinate the formation of community facilities districts.
5. Research the feasibility of outsourcing Treasurery Management Services.
6. Implement the acceptance of credit cards to enhance convenience of transactions with residents and others who do business with the City.

FINANCE DEPARTMENT
BUDGET OVERVIEW

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel	$579,394	$642,600	$779,100	$779,100
Operations and Maintenance	568,153	1,543,700	1,220,900	1,220,900
Contract Services	133,643	151,200	163,000	163,000
Activity Total	$1,281,190	$2,337,500	$2,163,000	$2,163,000
Funding Sources:				
General Fund	$838,402	$923,300	$1,077,000	$1,077,000
Financing Authority Fund	432,021	1,414,200	1,086,000	1,086,000
OSA District Formation Fund	10,767			
Total Positions:				
Full-Time	5.45	5.45	6.45	6.45

PERFORMANCE MEASURES

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Accounting			
Management letter items	0	0	0
% of invoices paid without incurring finance charges	100%	100%	100%
Days after month end for issuance of financial reports	8	10	10
Budget Preparation			
Date Budget adopted	6/19/2012	6/18/2013	6/17/2014
General fund revenues collected as % of revised estimates [1]	99%	90%	90%
General fund expenditures expended as % budgeted [1]	93%	95%	95%
Annual Financial Report awards received	1	1	1

PERFORMANCE MEASURES (continued)

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Investment Management			
Invested funds as % of total cash and investments	99%	99%	99%
% of investments in compliance with policy	100%	100%	100%
% of investments within required safety ratings	100%	100%	100%
Weighted average maturity (in days) [2]	100	100	100

[1] Excludes carryovers

[2] Reflects intention to provide sufficient liquidity for significant future capital projects

FINANCE DEPARTMENT
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$422,869	$449,800	$544,000	$544,000
Overtime	1,026	2,500	2,500	2,500
Part-Time Personnel	27,998	40,500	47,600	47,600
Medicare	6,077	7,100	7,900	7,900
Retirement	45,523	52,800	68,100	68,100
Health Insurance	75,901	89,900	109,000	109,000
Subtotal	579,394	642,600	779,100	779,100
Operation and Maintenance:				
Memberships and Dues	1,045	1,100	1,400	1,400
Training and Education	3,103	3,600	5,500	5,500
Travel, Conferences, Meetings	6,141	2,500	4,900	4,900
Auto Allowance	7,800	7,800	7,800	7,800
Mileage Reimbursement	188	200	500	500
Operating Supplies	1,138	1,400	1,400	1,400
Printing and Duplicating	2,850	4,000	4,000	4,000
Postage and Deliveries	600	1,000	1,000	1,000
Subscriptions and Books	955	800	1,300	1,300
Bond Issue	432,021	1,414,200	1,086,000	1,086,000
Software Licenses/Maint.	13,140	10,000	10,000	10,000
Bank Charges and Fees	20,425	21,100	21,100	21,100
Property Tax Administration	78,747	76,000	76,000	76,000
Subtotal	568,153	1,543,700	1,220,900	1,220,900
Contract Services:				
Other	1,000	4,500		
Auditing	34,715	45,000	45,000	45,000
Special Audits	30,010	24,000	24,000	24,000
Sales Tax Audits	18,296	17,000	24,500	24,500
Payroll	19,187	33,000	38,000	38,000
Miscellaneous	7,368			
General	12,300	27,700	31,500	31,500
OSA District Formation	10,767			
Subtotal	133,643	151,200	163,000	163,000
Activity Total	$1,281,190	$2,337,500	$2,163,000	$2,163,000

DEVELOPMENT SERVICES

DEPARTMENT DESCRIPTION

The Development Services Department is responsible for the administration of programs that guide the City's growth and development. The Department includes the Planning Division and the Building and Safety Services Division. The department provides planning-related staff support to the City Council and Planning Commission and coordinates the activities of the regional planning agencies affecting the City. The Building and Safety Services Division issues building permits and provides inspection services for new construction and remodeling activity throughout the City.

FISCAL YEAR 2013-14 MAJOR ACCOMPLISHMENTS

1. Provided assistance to the public, business and development community through the review and analysis of proposed projects and presented recommendations to the Planning Commission and City Council.
2. Worked closely with the owners of Baker Ranch to ensure timely review and permitting of Phase 1 of the new community.
3. Completed the review and community outreach for the Portola Center development and presented for Planning Commission and City Council consideration.
4. Worked with Irvine Ranch Water District to determine and apply for the necessary Resource Agency permits for the Civic Center site.
5. Coordinated with Public Works on Sports Park mitigation implementation.
6. Completed the 2014 Housing Element and presented for Planning Commission and City Council approval and received certification by the State.
7. Continued efforts to modernize and streamline the City’s Zoning Ordinance through workshops and Municipal Code amendments including temporary and campaign signage, medical marijuana and zoning for homeless shelters.
8. Prepared amendments to the 2014 Building Codes and presented for City Council adoption.
9. Provided timely customer service for the review of building plans and inspections and provided enhanced services to the public and development community utilizing the City’s technology. Reviewed plans and issued 2,017 permits; performed 5,397 building inspections.
10. Reviewed projects within the City and in adjacent jurisdictions including the environmental analysis for portions of the Heritage Fields (Great Park) development.

FISCAL YEAR 2014-15 MAJOR INITIATIVES

1. Provide assistance to the public, business and development community through the review and analysis of proposed projects and present recommendations to the Planning Commission for consideration.
2. Develop and initiate a work program for a comprehensive update to the City's General Plan.
3. Work with Irvine Ranch Water District to amend City entitlements and secure necessary Resource Agency permits for the Civic Center site.
4. Provide assistance to OSA landowners to facilitate the construction of approved projects.
5. Provide timely customer service for the review of building plans and inspections and enhance services to the development community by implementing upgrades to the permitting system.

DEVELOPMENT SERVICES - ALL DIVISIONS
BUDGET OVERVIEW

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel	$1,125,831	$1,083,600	$1,119,800	$1,119,800
Operations and Maintenance	52,977	87,400	92,400	92,400
Contract Services	1,098,116	1,003,000	1,765,000	1,765,000
Activity Total	$2,276,924	$2,174,000	$2,977,200	$2,977,200
Funding Source:				
General Fund	$2,276,924	$2,174,000	$2,977,200	$2,977,200
Total Positions:				
Full-Time	9.0	9.0	9.0	9.0

PERFORMANCE MEASURES

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Building Inspection and Construction			
Plan Review			
% of plan checks completed within timeframes established by City contract	100%	100%	100%
% of building inspections completed within timeframes established by City contract	100%	100%	100%
Planning Division			
% of staff planning reviews completed within established timeframes	95%	95%	95%
Administration			
% of Planning Commission issues addressed	100%	100%	100%

DEVELOPMENT SERVICES - ALL DIVISIONS
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$844,983	$792,800	$815,100	$815,100
Overtime	212	1,000	1,900	1,900
Part-Time Personnel	32,875	43,000	43,800	43,800
Medicare	11,998	12,100	12,400	12,400
Retirement	83,961	86,200	94,500	94,500
Health Insurance	151,802	148,500	152,100	152,100
Subtotal	1,125,831	1,083,600	1,119,800	1,119,800
Operations and Maintenance:				
Memberships and Dues	3,400	3,800	3,900	3,900
Training and Education	1,477	4,200	4,600	4,600
Travel, Conferences, Meetings	3,450	6,800	5,800	5,800
Individual Travel Accounts:				
Brower Travel		1,000	1,000	1,000
Hamilton Travel		1,000	1,000	1,000
Hughes Travel		1,000		
Fuentes Travel			1,000	1,000
Ludden Travel			1,000	1,000
Verplancke Travel	99	1,000	1,000	1,000
Zechmeister Travel		1,000		
Commissioner Stipend		11,400	14,200	14,200
Auto Allowance	16,801	16,800	16,800	16,800
Mileage Reimbursement	239	700	800	800
Operating Supplies	2,204	4,000	4,000	4,000
Printing and Duplicating	1,237	2,000	1,800	1,800
Postage and Deliveries	693	500	500	500
Subscriptions and Books	2,201	5,600	3,000	3,000
Uniforms	1,173	800	1,200	1,200
Telephone and Other		1,200	5,000	5,000
Equipment Rentals/Leases	4,687	4,000	5,200	5,200
Software Licenses/Maintenance	15,316	20,600	20,600	20,600
Subtotal	52,977	87,400	92,400	92,400
Contract Services:				
Records Management	2,790	5,000		
Planning	489,372	148,000	65,000	65,000
Opportunities Study	48			
Building and Safety	605,906	850,000	1,700,000	1,700,000
Subtotal	1,098,116	1,003,000	1,765,000	1,765,000
Activity Total	$2,276,924	$2,174,000	$2,977,200	$2,977,200

DEVELOPMENT SERVICES - ADMINISTRATION DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$323,568	$269,500	$275,500	$275,500
Overtime	124	500	700	700
Part-Time Personnel	11,641	29,800	29,800	29,800
Medicare	4,531	4,300	4,400	4,400
Retirement	30,668	29,400	32,100	32,100
Health Insurance	60,721	49,500	50,700	50,700
Subtotal	431,253	383,000	393,200	393,200
Operations and Maintenance:				
Memberships and Dues	795	800	900	900
Training and Education	45	1,200	1,600	1,600
Travel, Conferences, Meetings	336	1,200	1,300	1,300
Auto Allowance	4,800	4,800	4,800	4,800
Mileage Reimbursement	63	300	300	300
Operating Supplies	545	1,000	1,000	1,000
Printing and Duplicating	155	200		
Subscriptions and Books	1,708	2,000	2,000	2,000
Subtotal	8,447	11,500	11,900	11,900
Contract Services:				
Records Management	2,790	5,000		
Subtotal	2,790	5,000	0	0
Activity Total	$442,490	$399,500	$405,100	$405,100
Funding Source:				
General Fund	$442,490	$399,500	$405,100	$405,100

DEVELOPMENT SERVICES - BUILDING DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$61,808	$63,000	$64,600	$64,600
Overtime	88		200	200
Medicare	831	900	900	900
Retirement	6,297	6,800	7,500	7,500
Health Insurance	15,180	16,500	16,900	16,900
Subtotal	84,204	87,200	90,100	90,100
Operation and Maintenance:				
Memberships and Dues	655	500	500	500
Training and Education	300	1,000	1,000	1,000
Mileage Reimbursement	82	200	200	200
Operating Supplies	619	1,200	1,200	1,200
Printing and Duplicating	667	500	500	500
Subscriptions and Books		3,300	500	500
Uniforms	1,173	800	1,200	1,200
Telephone and Other		1,200	5,000	5,000
Equipment Rentals/Leases	4,687	4,000	5,200	5,200
Software Licenses/Maintenance	7,658	10,300	10,300	10,300
Subtotal	15,841	23,000	25,600	25,600
Contract Services:				
Building and Safety	605,906	850,000	1,700,000	1,700,000
Subtotal	605,906	850,000	1,700,000	1,700,000
Activity Total	$705,951	$960,200	$1,815,700	$1,815,700
Funding Source:				
General Fund	$705,951	$960,200	$1,815,700	$1,815,700

DEVELOPMENT SERVICES - PLANNING DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$459,607	$460,300	$475,000	$475,000
Overtime		500	1,000	1,000
Part-Time Personnel	21,234	13,200	14,000	14,000
Medicare	6,636	6,900	7,100	7,100
Retirement	46,996	50,000	54,900	54,900
Health Insurance	75,901	82,500	84,500	84,500
Subtotal	610,374	613,400	636,500	636,500
Operation and Maintenance:				
Memberships and Dues	1,950	2,500	2,500	2,500
Training and Education	1,132	2,000	2,000	2,000
Travel, Conferences, Meetings	3,114	5,600	4,500	4,500
Commissioner Travel:				
Brower Travel		1,000	1,000	1,000
Fuentes Travel			1,000	1,000
Hamilton Travel		1,000	1,000	1,000
Hughes Travel		1,000		
Ludden Travel			1,000	1,000
Verplancke Travel	99	1,000	1,000	1,000
Zechmeister Travel		1,000		
Commissioner Stipend		11,400	14,200	14,200
Auto Allowance	12,001	12,000	12,000	12,000
Mileage Reimbursement	94	200	300	300
Operating Supplies	1,040	1,800	1,800	1,800
Printing and Duplicating	415	1,300	1,300	1,300
Postage and Deliveries	693	500	500	500
Subscriptions and Books	493	300	500	500
Software Licenses/Maintenance	7,658	10,300	10,300	10,300
Subtotal	28,689	52,900	54,900	54,900
Contract Services:				
Planning	489,372	148,000	65,000	65,000
Opportunities Study	48			
Subtotal	489,420	148,000	65,000	65,000
Activity Total	$1,128,483	$814,300	$756,400	$756,400
Funding Source:				
General Fund	$1,128,483	$814,300	$756,400	$756,400

PUBLIC WORKS

DEPARTMENT DESCRIPTION

The Public Works Department is dedicated to providing high quality public facilities and services to the Lake Forest community. The Department serves the community by developing, constructing, and maintaining the public infrastructure, which includes all public streets, sidewalks, storm drains, traffic signals, landscaping, parks, buildings, solid waste collection services, and city fleet maintenance. The department accomplishes this through five major disciplines: administration, engineering, infrastructure maintenance, traffic management, and water quality.

The Public Works Department is also responsible for implementation of the City's Capital Improvement Program ("CIP"). The CIP is responsive to our community by delivering construction projects that enhance the quality of life in Lake Forest. The City Council updates the CIP every two years based upon community input and the City's 5-Year Strategic Plan. The Department takes great pride in developing and preserving the infrastructure of Lake Forest for all of its residents, businesses, and visitors.

FISCAL YEAR 2013-14 MAJOR ACCOMPLISHMENTS

1. Completed the grading and drainage project for the Lake Forest Sports Park.
2. Initiated construction on the $38.5 million Lake Forest Sports Park Improvement project.
3. Successfully bid and awarded a new contract for solid waste collection services.
4. Completed the construction of the following CIP projects:
    - Rimgate and Tamarisk Parks
    - Alton/Towne Centre/Rancho Parkway intersection
    - Access ramps improvement Phase VI
    - Retrofitted 59 catch basins with Automatic Retractable Screens
5. Led collaborative efforts between Serrano Creek stakeholders to facilitate the completion of geotechnical and hydraulic studies for the Serrano Creek.
6. Secured $88,000 in M2 competitive grant funding opportunities through Orange County Transportation Authority's Environmental Cleanup Program (Project X).
7. Implemented a new Pavement Management System to manage the City's street inventory including annual street resurfacing and slurry seal projects.
8. Successfully procured 16 new contracts for maintenance and design services.

9. Initiated design and upgrading of traffic signal synchronization along the following arterial roadways:
    - Alton Parkway
    - Bake Parkway
    - Jeronimo Road
    - Lake Forest Drive
    - Los Alisos Boulevard
    - Muirlands Boulevard
    - Portola Parkway
    - Trabuco Road
10. Completed the preliminary design for the traffic calming improvements along Saddleback Ranch Road in Portola Hills.
11. Approved and accepted maintenance for the public improvements in Baker Ranch including:
    - 8.6-acre Baker Ranch Community Park
    - 15 centerline miles of new roadways
    - 109 catch basins
    - 2 new traffic signals along Alton Parkway
12. Hosted three Traffic Education Forums.

FISCAL YEAR 2014-15 MAJOR INITIATIVES

1. Complete the Sports Park improvement project construction.
2. Implement new solid waste franchise agreement.
3. Complete construction (upgrading equipment) for the eight traffic signal synchronization projects.
4. Complete resurfacing of Los Alisos Boulevard and portions of Bake Parkway east of Portola Parkway.
5. Continue the City's ongoing ADA access ramp improvement project with Phase VII (38 ramps).
6. Initiate the design of the ADA access ramp Phase VIII project (22 ramps and six park locations).
7. Complete the design and construction of a traffic signal at Rancho Parkway and the Sports Park access road.
8. Implement the traffic signal management program.
9. Implement a new concrete sidewalk repair and inspection program.
10. Complete construction for the grant-funded Phase 3 storm drain retrofit with Automatic Retractable Screens and park pole replacement project.
11. Complete collaborative development of a Selenium TMDL for the Newport Bay Watershed.
12. Participate in the fifth-term MS4 permit adoption process with the Santa Ana Regional Water Quality Control Board.

PUBLIC WORKS - ALL DIVISIONS
BUDGET OVERVIEW

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel	$1,333,384	$1,564,900	$1,616,500	$1,616,500
Operations and Maintenance	1,782,074	1,876,200	2,283,100	2,283,100
Contract Services	5,785,637	5,940,000	7,382,500	7,382,500
Capital Outlay	3,541			
Activity Total	$8,904,636	$9,381,100	$11,282,100	$11,282,100
Funding Sources:				
General Fund	$7,108,851	$7,359,500	$9,082,000	$9,082,000
Gas Tax Fund	1,795,785	1,971,600	1,992,300	1,992,300
Grant Funds			150,300	150,300
Air Quality Management District Fund		50,000	57,500	57,500
Total Positions:				
Full-Time	15.0	15.0	15.0	15.0

PERFORMANCE MEASURES

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Development Plans Review			
% of development plans review completed within 10 days	94%	90%	90%
% of traffic review for development site plans completed within 10 days	94%	90%	90%
Landscape Maintenance			
% of service request responses accomplished within 5 days	100%	100%	100%
% of emergency responses accomplished within 4 hours	100%	100%	100%
% change: repair and replacement cost	-41%	10%	5%
% change: landscape maintenance cost contracted services	4%	10%	10%
% change: citizen requests	22%	0%	0%

PERFORMANCE MEASURES (continued)

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Park Maintenance			
% change: park maintenance cost[1]	2%	5%	41%
% of service request initial responses accomplished within 5 days	100%	100%	100%
Improvements completed as % of planned	100%	100%	100%
Athletic fields repaired as % of planned	100%	100%	100%
% change: citizen requests	-12%	0%	0%
Park Planning and Construction			
Improved acres as % of planned	100%	100%	100%
Solid Waste Services			
% change: cost per ton disposed	3%	3%	3%
% change recycled: commercial and multi-family[2]	N/A	N/A	10%
% of service request initial investigation completed within 5 days	100%	100%	100%
% change: citizen requests	-43%	0%	0%
Streets and Right-of-Way Maintenance			
% of paved street lane miles rated fair or better	95%	80%	80%
% of service request initial responses accomplished within 5 days	100%	100%	100%
% change: cost per sidewalk repair (square foot)	0%	0%	0%
% change: cost per traffic signal maintained	0%	3%	5%
% change: cost per tree maintained	0%	0%	0%
% change: cost per paved street curb mile swept	1%	1%	3%
Days between street sweepings	7	7	7
% change: citizen requests	-18%	0%	0%
Traffic Circulation			
Average turnaround time for emergency responses (hours)	2	2	2
% of building equipment maintenance requests responded to within 2 days	100%	100%	100%

[1] Includes the new Lake Forest Sports Park maintenance costs.

[2] New performance measure.

PUBLIC WORKS - ALL DIVISIONS
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$1,016,207	$1,175,700	$1,208,700	$1,208,700
Part-Time Personnel	13,918	14,000	14,000	14,000
Medicare	13,823	17,300	17,800	17,800
Retirement	101,000	126,900	139,400	139,400
Health Insurance	188,436	231,000	236,600	236,600
Subtotal	1,333,384	1,564,900	1,616,500	1,616,500
Operation and Maintenance:				
Memberships and Dues	3,130	3,600	4,300	4,300
Training and Education	1,619	3,600	3,400	3,400
Travel, Conferences, Meetings	4,024	8,400	7,300	7,300
Auto Allowance	14,205	13,900	13,800	13,800
Mileage Reimbursement	128	1,300	1,300	1,300
Operating Supplies	2,080	5,700	2,900	2,900
Printing and Duplicating	831	500	600	600
Postage and Deliveries	67	300	300	300
Subscriptions and Books	1,353	2,100	2,100	2,100
Uniforms	1,412	1,000	1,800	1,800
Bus Shelter Utilities	1,383	1,300	1,400	1,400
Street Light Utilities	572,486	585,300	585,300	585,300
Telephone and Other	1,458	1,400	2,500	2,500
MPS Utilities	310,591	320,000	353,400	353,400
Park Utilities	322,663	260,000	548,100	548,100
Alton Mitigation			21,600	21,600
Building Maintenance	4,157	6,500	15,000	15,000
Janitorial Maintenance	31,561	32,500	79,700	79,700
Electrical Maintenance	81,449	90,000	107,100	107,100
Building Repairs	6,601	8,000	13,500	13,500
Equipment Maintenance	152			
Software Licenses/Maintenance	7,657	12,200	12,200	12,200
Vehicle Replacement		30,000	12,600	12,600
Vehicle Maintenance	9,349	9,000	13,600	13,600
NPDES[1] Permit	139,190	194,000	206,000	206,000
Water Quality	181,445	189,300	177,000	177,000
Traffic Signal Utilities	82,923	86,300	86,300	86,300
Miscellaneous Maintenance	160	10,000	10,000	10,000
Subtotal	1,782,074	1,876,200	2,283,100	2,283,100

PUBLIC WORKS - ALL DIVISIONS
BUDGET DETAIL (continued)

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Contract Services:				
Project Engineering	561,175	400,000	979,200	979,200
Traffic Engineering	274,393	349,100	349,100	349,100
Office Engineering	145,668	5,000	25,000	25,000
Solid Waste	80,737	40,000	40,000	40,000
Beverage Container Recycling Grant	431	21,500	110,300	110,300
Hazardous Waste Grant	2,394			
Park/MPS Landscape Repair	350,869	540,600	606,600	606,600
Park Landscape Maintenance	1,328,251	1,406,000	1,984,300	1,984,300
MPS Landscape Maintenance	675,961	884,900	884,300	884,300
Tree Maintenance	187,960	220,000	263,200	263,200
Backflow Prevention	7,095	13,000	18,000	18,000
Residential Street Sweeping	180,031	203,000	234,000	234,000
Arterial Street Sweeping	98,886	120,000	125,000	125,000
Bus Shelter Maintenance	153,315	73,000	73,000	73,000
Traffic Signal Maintenance	378,461	259,000	281,700	281,700
Street Maintenance	1,360,010	1,384,900	1,388,800	1,388,800
Curb and Gutter Repair		5,000	5,000	5,000
Sidewalk Repairs		15,000	15,000	15,000
Subtotal	5,785,637	5,940,000	7,382,500	7,382,500
Capital Outlay:				
Furniture	3,541			
Subtotal	3,541	0	0	0
Activity Total	$8,904,636	$9,381,100	$11,282,100	$11,282,100

[1] NPDES = National Pollutant Discharge Elimination System

[2] CIWMB = California Integrated Waste Management Board

PUBLIC WORKS - ADMINISTRATION DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$276,177	$348,400	$369,700	$369,700
Part-Time Personnel		14,000	14,000	14,000
Medicare	3,666	5,300	5,600	5,600
Retirement	28,169	37,700	42,800	42,800
Health Insurance	43,871	64,200	67,600	67,600
Subtotal	351,883	469,600	499,700	499,700
Operation and Maintenance:				
Memberships and Dues	658	800	900	900
Training and Education	49	800	800	800
Travel, Conferences, Meetings	2,454	3,400	3,400	3,400
Auto Allowance	4,560	4,600	4,800	4,800
Mileage Reimbursement	128	300	300	300
Operating Supplies	752	800	2,000	2,000
Printing	173			
Postage and Deliveries	67			
Subscriptions and Books	39	200	200	200
Subtotal	8,880	10,900	12,400	12,400
Contract Services:				
Solid Waste	80,737	40,000	40,000	40,000
Beverage Container Recycling Grant	431	21,500	110,300	110,300
Hazardous Waste Drop Box Grant	2,394			
Subtotal	83,562	61,500	150,300	150,300
Capital Outlay:				
Furniture	2,289			
Subtotal	2,289	0	0	0
Activity Total	$446,614	$542,000	$662,400	$662,400
Funding Sources:				
General Fund	$446,614	$542,000	$512,100	$512,100
Grant Funds			150,300	150,300

PUBLIC WORKS - ENGINEERING DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$219,104	$297,600	$297,800	$297,800
Medicare	2,948	4,300	4,300	4,300
Retirement	21,825	32,100	34,300	34,300
Health Insurance	37,950	49,500	50,700	50,700
Subtotal	281,827	383,500	387,100	387,100
Operation and Maintenance:				
Memberships and Dues	149	700	700	700
Training and Education		200	200	200
Travel, Conferences, Meetings	292	1,600	1,600	1,600
Auto Allowance	2,867	3,000	3,000	3,000
Mileage Reimbursement		700	700	700
Operating Supplies	602	400	400	400
Printing and Duplicating	413	300	300	300
Subscriptions and Books	1,281	1,400	1,400	1,400
Street Light Utilities	572,486	585,300	585,300	585,300
Software Licenses/Maintenance	3,403	2,600	2,600	2,600
Subtotal	581,493	596,200	596,200	596,200
Contract Services:				
Project Engineering	561,175	400,000	979,200	979,200
Office Engineering	145,668	5,000	25,000	25,000
Subtotal	706,843	405,000	1,004,200	1,004,200
Activity Total	$1,570,163	$1,384,700	$1,987,500	$1,987,500
Funding Source:				
General Fund	$1,570,163	$1,384,700	$1,987,500	$1,987,500

PUBLIC WORKS - LANDSCAPE/BUILDING MAINTENANCE DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$220,580	$214,600	$249,300	$249,300
Part-Time Personnel	13,918			
Medicare	3,123	3,100	3,600	3,600
Retirement	21,612	23,100	28,700	28,700
Health Insurance	45,085	49,000	57,500	57,500
Subtotal	304,318	289,800	339,100	339,100
Operation and Maintenance:				
Memberships and Dues	1,800	1,600	1,600	1,600
Training and Education	1,395	1,600	1,600	1,600
Travel, Conferences, Meetings	768	1,800	1,800	1,800
Auto Allowance	1,212	1,500	1,200	1,200
Mileage Reimbursement		100	100	100
Operating Supplies	502			
Subscriptions and Books		100	100	100
Uniforms	1,321	600	1,400	1,400
Bus Shelter Utilities	1,383	1,300	1,400	1,400
Telephone and Other	1,090	1,000	1,000	1,000
MPS Utilities	310,591	320,000	353,400	353,400
Park Utilities	322,663	260,000	383,300	383,300
Alton Mitigation			21,600	21,600
Building Maintenance	4,157	6,500	7,500	7,500
Janitorial Maintenance	31,561	32,500	32,500	32,500
Electrical Maintenance	81,449	90,000	90,000	90,000
Building Repairs	6,601	8,000	8,000	8,000
Equipment Maintenance	152			
Software Licenses/Maintenance		4,400	4,400	4,400
Vehicle Replacement			7,700	7,700
Vehicle Maintenance	9,295	8,000	10,300	10,300
Subtotal	775,940	739,000	928,900	928,900
Contract Services:				
Park/MPS Landscape Repairs	229,755	400,600	410,600	410,600
Park Landscape Maintenance	1,328,251	1,406,000	1,501,600	1,501,600
MPS Landscape Maintenance	675,961	884,900	884,300	884,300
Tree Maintenance	187,960	220,000	263,200	263,200
Backflow Prevention	7,095	13,000	13,000	13,000
Bus Shelter Maintenance	153,315	73,000	73,000	73,000
Subtotal	2,582,337	2,997,500	3,145,700	3,145,700

PUBLIC WORKS - LANDSCAPE/BUILDING MAINTENANCE DIVISION
BUDGET DETAIL (continued)

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Capital Outlay:				
Furniture	929			
Subtotal	929	0	0	0
Activity Total	$3,663,524	$4,026,300	$4,413,700	$4,413,700
Funding Source:				
General Fund	$3,663,524	$4,026,300	$4,413,700	$4,413,700

PUBLIC WORKS - STREET MAINTENANCE/ TRAFFIC MANAGEMENT DIVISION BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$149,836	$101,200	$67,900	$67,900
Medicare	2,061	1,500	1,000	1,000
Retirement	14,133	10,900	7,800	7,800
Health Insurance	30,866	22,600	15,200	15,200
Subtotal	196,896	136,200	91,900	91,900
Operation and Maintenance:				
Memberships and Dues	328	200	200	200
Training and Education		400	400	400
Travel, Conferences, Meetings	510	1,000		
Auto Allowance	2,072	1,400	1,200	1,200
Operating Supplies	114	200	200	200
Subscriptions and Books	33	400	400	400
Software Licences/Maintenance	3,403	2,600	2,600	2,600
Traffic Signal Utilities	82,923	86,300	86,300	86,300
Miscellaneous Maintenance	160	10,000	10,000	10,000
Subtotal	89,543	102,500	101,300	101,300
Contract Services:				
Traffic Engineering	274,393	349,100	349,100	349,100
Traffic Signal Maintenance	378,461	259,000	281,700	281,700
Street Maintenance	1,191,553	1,297,200	1,302,700	1,302,700
Curb and Gutter Repairs		5,000	5,000	5,000
Sidewalk Repairs		15,000	15,000	15,000
Subtotal	1,844,407	1,925,300	1,953,500	1,953,500
Capital Outlay:				
Furniture	323			
Subtotal	323	0	0	0
Activity Total	$2,131,169	$2,164,000	$2,146,700	$2,146,700
Funding Sources:				
General Fund	$335,384	$142,400	$96,900	$96,900
Gas Tax Fund	1,795,785	1,971,600	1,992,300	1,992,300
Air Quality Management District Fund		50,000	57,500	57,500

PUBLIC WORKS - SPORTS PARK DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13[1]	Adopted Budget 2013-14[1]	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel			$60,900	$60,900
Medicare			900	900
Retirement			7,000	7,000
Health Insurance			11,800	11,800
Subtotal	0	0	80,600	80,600
Operation and Maintenance:				
Auto Allowance			600	600
Park Utilities			164,800	164,800
Building Maintenance			7,500	7,500
Janitorial Maintenance			47,200	47,200
Electrical Maintenance			17,100	17,100
Building Repairs			5,500	5,500
Subtotal	0	0	242,700	242,700
Contract Services:				
Landscape Repairs			56,000	56,000
Landscape Maintenance			482,700	482,700
Backflow Prevention			5,000	5,000
Subtotal	0	0	543,700	543,700
Activity Total	$0	$0	$867,000	$867,000
Funding Source:				
General Fund	$0	$0	$867,000	$867,000

[1] This division was created in Fiscal Year 2014-15.

PUBLIC WORKS - NPDES[1]/WATER QUALITY DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$150,510	$213,900	$163,100	$163,100
Medicare	2,025	3,100	2,400	2,400
Retirement	15,261	23,100	18,800	18,800
Health Insurance	30,664	45,700	33,800	33,800
Subtotal	198,460	285,800	218,100	218,100
Operation and Maintenance:				
Memberships and Dues	195	300	900	900
Training and Education	175	600	400	400
Travel, Conferences, Meetings		600	500	500
Auto Allowance	3,494	3,400	3,000	3,000
Mileage Reimbursement		200	200	200
Operating Supplies	110	4,300	300	300
Printing and Duplicating	245	200	300	300
Postage and Deliveries		300	300	300
Uniforms	91	400	400	400
Telephone and Other	368	400	1,500	1,500
Software Licenses/Maintenance	851	2,600	2,600	2,600
Vehicle Replacement		30,000	4,900	4,900
Vehicle Maintenance	54	1,000	3,300	3,300
NPDES[1] Permit	139,190	194,000	206,000	206,000
Water Quality	181,445	189,300	177,000	177,000
Subtotal	326,218	427,600	401,600	401,600
Contract Services:				
Park/MPS Landscape Repairs	121,114	140,000	140,000	140,000
Residential Street Sweeping	180,031	203,000	234,000	234,000
Arterial Street Sweeping	98,886	120,000	125,000	125,000
Street Maint. - Storm Drains	168,457	87,700	86,100	86,100
Subtotal	568,488	550,700	585,100	585,100
Activity Total	$1,093,166	$1,264,100	$1,204,800	$1,204,800
Funding Source:				
General Fund	$1,093,166	$1,264,100	$1,204,800	$1,204,800

[1] NPDES = National Pollutant Discharge Elimination System

MANAGEMENT SERVICES

DEPARTMENT DESCRIPTION

Management Services includes the Human Resources, Information Technology, City Clerk, and Public Information divisions. It coordinates the recruitment of talented and highly qualified candidates to join the City's workforce, provides safety training, and directs the City's risk management program. The department manages the City's technology needs and sets strategic guidelines to achieve long-term technology goals. It maintains City records, the Lake Forest Municipal Code, and the City Council Agendas. It also manages public information, including City publications, websites, and communication with the media with the Director serving as the Public Information Officer.

FISCAL YEAR 2013-14 MAJOR ACCOMPLISHMENTS

1. Increased effectiveness, impartiality and transparency during City Council and Commission meetings by installing an electronic voting system in the Council Chambers.
2. Expanded customer service and enterprise revenue by becoming a U. S. Passport Acceptance Agency under the authority of the State Department.
3. Successfully relocated Management Services staff to consolidate City Hall workspace for significant cost savings.
4. Sponsored a 2014 Lake Forest community calendar to encourage community engagement and showcase Lake Forest's natural beauty.
5. Featured a resident-submitted recurring column in the Leaflet highlighting non-profit/charitable organizations to showcase community volunteers and encourage volunteerism.
6. Developed new videos for the City's website to highlight City programs and projects with new in-house video production capabilities.
7. Launched three Facebook pages – City of Lake Forest, New Neighborhoods, and Sports Park – to connect with community members through social media. Initiated a social media campaign through promotions and contests to encourage community participation.
8. Conducted the City's biennial Classification and Compensation Study to ensure job specifications and salaries reflect the current job market to support employee recruitment and retention efforts.
9. Restructured the City's Performance Appraisal process and Pay for Performance program which included updating evaluation forms and conducting supervisor and employee trainings, creating a more standardized and efficient process.
10. Transitioned to a completely online application process for all recruitments to provide a convenient way for applicants to apply for job openings, maintain a profile, and communicate with the City.
11. Implemented an integrated human resources administration and payroll system to modernize existing systems, reduce costs, and enhance user functionality.

12. Upgraded the EnerGov permit, plan, and code enforcement system to streamline business processes and improve information sharing.
13. Successfully transitioned IT Support Services to a new technology provider resulting in significant cost savings to the City.
14. Increased transparency, efficiency, and public engagement through electronic submittal of FPPC Statements of Economic Interest and Campaign Disclosure filings.
15. Submitted Civic Center project, to include a Senior Center, Community Center, Performance Venue, Policing Center, and Administrative Offices, to federal and state resource agencies for regulatory permits.
16. Refine Civic Center conceptual site plans.

FISCAL YEAR 2014-15 MAJOR INITIATIVES

1. Implement electronic records inventory database system to increase transparency and provide greater access to public records.
2. Increase capacity of imaged historical records by 50% to provide greater access of public documents through LakeForestRecords.com.
3. Deliver a redesigned City website that is attractive and user-friendly, promotes communication and information sharing, allows for easy navigation, increases functionality through the use of new technology, and provides a unique user experience for residents, businesses, and visitors.
4. Develop and host a workshop, marketed to Lake Forest residents, focused on providing basic knowledge and skills necessary to successfully pursue employment in the public sector.
5. Oversee the deployment of an online citizen portal and the use of mobile apps for field staff, based on the EnerGov platform.
6. Deploy a consolidated wireless network (Wi-Fi) throughout the Lake Forest Sports Park, Etnies Skate Park, and City Hall, enhancing City operations and providing filtered public internet access.
7. Manage the pre-design and design phase of the Civic Center project, including facilitating the public design process and issuing Requests for Proposals for architectural design services and for construction management services.

MANAGEMENT SERVICES - ALL DIVISIONS
BUDGET OVERVIEW

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel	$1,110,736	$1,084,700	$1,030,300	$1,030,300
Operations and Maintenance	2,612,366	2,732,000	2,444,900	2,444,900
Contract Services	239,038	384,100	472,300	472,300
Capital Outlay	122,549	133,000	233,900	233,900
Activity Total	$4,084,689	$4,333,800	$4,181,400	$4,181,400
Funding Source:				
General Fund	$4,084,689	$4,333,800	$4,181,400	$4,181,400
Total Positions:				
Full-Time	10.0	10.55	9.55	9.55

PERFORMANCE MEASURES

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Personnel Recruitment and Selection			
Employee turnover rate	14%	5%	5%
Average # of applications per open recruitment	159	100	100
Training and Development			
Performance evaluations - % completed on time	100%	90%	90%
Training/Wellness - # of in-house opportunities provided to employees	13	12	12
Risk Management			
# of reportable Workers' Compensation cases per 100 employees (FT & PT)	1.7	N/A	3.4
% of claims closed within 7 years	100%	100%	100%
Computer Systems			
% computer help desk calls completed within 3 days	91%	85%	85%
% server availability	99.8%	99.9%	99.5%

PERFORMANCE MEASURES (continued)

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Communications			
# of website visits	18,200	N/A	20,000
Public Records			
# of public records requests received	N/A	N/A	600
% responded to within the regulations of the Public Records Act	100%	95%	100%
% responded to electronically via imaged records	N/A	N/A	75%
% of vital records (minutes, resolutions, ordinances, agreements) imaged within 10 days of signature	N/A	N/A	100%

MANAGEMENT SERVICES - ALL DIVISIONS
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$827,794	$784,900	$741,500	$741,500
Overtime	323	1,000	1,000	1,000
Part-Time Personnel	10,600	31,400	31,400	31,400
Medicare	11,032	11,800	11,200	11,200
Retirement	84,068	85,000	85,700	85,700
Health Insurance	166,981	157,600	144,500	144,500
Annual Physical Exams	960	3,000	3,000	3,000
Pre-Employment Testing	5,321	4,000	6,000	6,000
Tuition Reimbursement	3,657	6,000	6,000	6,000
Subtotal	1,110,736	1,084,700	1,030,300	1,030,300
Operation and Maintenance:				
Memberships and Dues	2,663	3,800	4,100	4,100
Training and Education	20,570	33,900	33,900	33,900
Travel, Conferences, Meetings	2,561	7,800	7,800	7,800
Auto Allowance	13,743	13,800	13,800	13,800
Mileage Reimbursement	511	1,500	2,500	2,500
Operating Supplies	49,411	71,800	66,200	66,200
Printing and Duplicating	5,698	14,000	11,000	11,000
Legal Advertising	16,619	19,000	19,000	19,000
Postage and Deliveries	37,142	52,900	53,500	53,500
Subscriptions and Books	15,609	18,800	17,200	17,200
Telephone and Other	24,301	34,100	36,100	36,100
City Hall Rent	1,231,755	1,250,000	950,000	950,000
Equipment Rentals/Leases	43,983	39,200	39,200	39,200
Equipment Maintenance	16,269	3,500	3,500	3,500
Computer Maintenance/Supply	410,012	452,500	344,900	344,900
Software Licenses/Maintenance	122,188	139,200	145,300	145,300
Website Update Services	15,870	34,800	39,000	39,000
General Liability	208,423	380,400	487,600	487,600
Property Insurance	17,775	23,000	25,000	25,000
Workers' Compensation	100,341	108,000	114,900	114,900
Other Insurance	256,922	30,000	30,400	30,400
Subtotal	2,612,366	2,732,000	2,444,900	2,444,900
Contract Services:				
Other	20,345			
Elections	40,954	500	60,000	60,000
Newsletter	43,697	67,000	67,000	67,000

MANAGEMENT SERVICES - ALL DIVISIONS
BUDGET DETAIL (continued)

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Contract Services (continued):				
Citizen's Academy	2,640	4,000	4,000	4,000
Codification	6,597	8,300	6,000	6,000
Records Management	17,525	11,000	70,000	70,000
Miscellaneous	36,538	46,000	46,000	46,000
Information Services	29,000	216,000	148,000	148,000
Communications	1,624	18,300	18,300	18,300
Printer Management		13,000	13,000	13,000
General	40,118		40,000	40,000
Subtotal	239,038	384,100	472,300	472,300
Capital Outlay:				
Equipment	48,428	74,000	84,500	84,500
Furniture	410	1,000	30,000	30,000
Computers	29,670	29,000	39,000	39,000
Filing System			65,000	65,000
Computer Software	44,041	29,000	15,400	15,400
Subtotal	122,549	133,000	233,900	233,900
Activity Total	$4,084,689	$4,333,800	$4,181,400	$4,181,400

MANAGEMENT SERVICES - PUBLIC INFORMATION DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$221,007	$221,600	$175,900	$175,900
Part-Time Personnel		13,500	13,500	13,500
Medicare	2,716	3,400	2,700	2,700
Retirement	22,637	24,100	20,400	20,400
Health Insurance	41,745	45,400	29,600	29,600
Subtotal	288,105	308,000	242,100	242,100
Operation and Maintenance:				
Memberships and Dues	75	1,100	1,100	1,100
Training and Education	175	1,500	1,500	1,500
Travel, Conferences, Meetings	88	1,000	1,000	1,000
Auto Allowance	3,136	3,200	3,200	3,200
Mileage Reimbursement	78	500	500	500
Operating Supplies	1,154	4,200	6,200	6,200
Printing and Duplicating	259	3,700	3,700	3,700
Postage and Deliveries	26,035	36,000	36,000	36,000
Subscriptions and Books	1,302	2,000	2,000	2,000
Computer Maintenance and Supply	60			
Software Licenses/Maintenance	4,339	4,000	4,300	4,300
Website Update Services		13,800	13,800	13,800
Subtotal	36,701	71,000	73,300	73,300
Contract Services:				
Newsletter	43,697	67,000	67,000	67,000
Citizen's Academy	2,640	4,000	4,000	4,000
Communications	1,624	18,300	18,300	18,300
General	40,118		40,000	40,000
Subtotal	88,079	89,300	129,300	129,300
Activity Total	$412,885	$468,300	$444,700	$444,700
Funding Source:				
General Fund	$412,885	$468,300	$444,700	$444,700

MANAGEMENT SERVICES - INFORMATION TECHNOLOGY DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$138,632	$142,500	$148,600	$148,600
Part-Time Personnel	10,122	17,900	17,900	17,900
Medicare	2,074	2,300	2,400	2,400
Retirement	14,260	15,600	17,300	17,300
Health Insurance	18,975	20,600	21,100	21,100
Subtotal	184,063	198,900	207,300	207,300
Operation and Maintenance:				
Memberships and Dues	880	600	600	600
Training and Education	12,608	8,000	8,000	8,000
Travel, Conferences, Meetings	1,544	5,000	5,000	5,000
Auto Allowance	4,200	4,200	4,200	4,200
Mileage Reimbursement	21			
Subscriptions and Books	13,314	14,500	12,400	12,400
Telephone and Other	4,558	2,400	4,400	4,400
Equipment Maintenance	3,738	3,500	3,500	3,500
Computer Maintenance/Supply	409,952	452,500	344,900	344,900
Software Licenses/Maintenance	86,956	104,500	96,800	96,800
Website Update Services	15,870	21,000	25,200	25,200
Subtotal	553,641	616,200	505,000	505,000
Contract Services:				
Records Management	10,000	5,000	25,000	25,000
Information Services	29,000	216,000	148,000	148,000
Subtotal	39,000	221,000	173,000	173,000
Capital Outlay:				
Equipment	48,428	37,000	84,500	84,500
Computers	29,670	29,000	39,000	39,000
Computer Software	44,041	29,000	15,400	15,400
Subtotal	122,139	95,000	138,900	138,900
Activity Total	$898,843	$1,131,100	$1,024,200	$1,024,200
Funding Source:				
General Fund	$898,843	$1,131,100	$1,024,200	$1,024,200

MANAGEMENT SERVICES - HUMAN RESOURCES DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$160,468	$135,600	$150,500	$150,500
Overtime		1,000	1,000	1,000
Part-Time Personnel	478			
Medicare	2,175	2,000	2,200	2,200
Retirement	15,762	14,600	17,300	17,300
Health Insurance	30,360	25,600	29,600	29,600
Annual Physical Exams	960	3,000	3,000	3,000
Pre-Employment Testing	5,321	4,000	6,000	6,000
Tuition Reimbursement	3,657	6,000	6,000	6,000
Subtotal	219,181	191,800	215,600	215,600
Operation and Maintenance:				
Memberships and Dues	575	1,100	1,100	1,100
Training and Education	6,406	22,500	22,500	22,500
Travel, Conferences, Meetings	86	600	600	600
Auto Allowance	3,407	3,400	3,400	3,400
Mileage Reimbursement	162	500	500	500
Operating Supplies	1,062	800	4,600	4,600
Printing and Duplicating	43	1,000	1,000	1,000
Legal Advertising		1,000	1,000	1,000
Postage and Deliveries	213	400	400	400
Subscriptions and Books	750	700	700	700
Software Licenses/Maintenance	4,725	4,000	4,000	4,000
Other Insurance	243,772			
Subtotal	261,201	36,000	39,800	39,800
Contract Services:				
Miscellaneous	36,538	46,000	46,000	46,000
Subtotal	36,538	46,000	46,000	46,000
Capital Outlay:				
Furniture	287	1,000	30,000	30,000
Subtotal	287	1,000	30,000	30,000
Activity Total	$517,207	$274,800	$331,400	$331,400
Funding Source:				
General Fund	$517,207	$274,800	$331,400	$331,400

MANAGEMENT SERVICES - CITY CLERK DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$307,687	$285,200	$266,500	$266,500
Overtime	323			
Medicare	4,067	4,100	3,900	3,900
Retirement	31,409	30,700	30,700	30,700
Health Insurance	75,901	66,000	64,200	64,200
Subtotal	419,387	386,000	365,300	365,300
Operation and Maintenance:				
Memberships and Dues	1,133	1,000	1,300	1,300
Training and Education	1,381	1,900	1,900	1,900
Travel, Conferences, Meetings	843	1,200	1,200	1,200
Auto Allowance	3,000	3,000	3,000	3,000
Mileage Reimbursement	250	500	1,500	1,500
Operating Supplies	5,008	4,400	4,400	4,400
Printing and Duplicating	143	1,300	1,300	1,300
Legal Advertising	16,619	18,000	18,000	18,000
Postage and Deliveries	136	1,000	2,100	2,100
Subscriptions and Books	243	1,600	2,100	2,100
Equipment Maintenance	256			
Software Licenses/Maintenance	26,168	26,700	40,200	40,200
Subtotal	55,180	60,600	77,000	77,000
Contract Services:				
Other	20,345			
Elections	40,954	500	60,000	60,000
Codification	6,597	8,300	6,000	6,000
Records Management	7,525	6,000	45,000	45,000
Subtotal	75,421	14,800	111,000	111,000
Capital Outlay:				
Furniture	123			
Filing System			65,000	65,000
Equipment		37,000		
Subtotal	123	37,000	65,000	65,000
Activity Total	$550,111	$498,400	$618,300	$618,300
Funding Source:				
General Fund	$550,111	$498,400	$618,300	$618,300

MANAGEMENT SERVICES - NON-DEPARTMENTAL DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Operation and Maintenance:				
Operating Supplies	$42,187	$62,400	$51,000	$51,000
Printing and Duplicating	5,253	8,000	5,000	5,000
Postage and Deliveries	10,758	15,500	15,000	15,000
Telephone and Other	19,743	31,700	31,700	31,700
City Hall Rent	1,231,755	1,250,000	950,000	950,000
Equipment Rentals/Leases	43,983	39,200	39,200	39,200
Equipment Maintenance	12,275			
General Liability Insurance	208,423	380,400	487,600	487,600
Worker's Compensation Insurance	100,341	108,000	114,900	114,900
Property Insurance	17,775	23,000	25,000	25,000
Other Insurance	13,150	30,000	30,400	30,400
Subtotal	1,705,643	1,948,200	1,749,800	1,749,800
Contract Services:				
Printer Management		13,000	13,000	13,000
Subtotal	0	13,000	13,000	13,000
Activity Total	$1,705,643	$1,961,200	$1,762,800	$1,762,800
Funding Source:				
General Fund	$1,705,643	$1,961,200	$1,762,800	$1,762,800

COMMUNITY SERVICES

DEPARTMENT DESCRIPTION

The Community Services Department provides planning and coordination of community recreation-related activities and programs that include youth, teens, adults, families and seniors. The department plans citywide special events, Lake Forest Sports Park, Nature Park and Skate Park programs, excursions and park openings. The department also coordinates and manages the planning and design of recreation and community facilities.

FISCAL YEAR 2013-14 MAJOR ACCOMPLISHMENTS

1. Expanded Senior Transportation Program.
2. Completed construction of Tamarisk and Rimgate Parks renovation projects.
3. Coordinated purchase of furniture, fixtures, and equipment for the Recreation Center.
4. Increased attendance in park and recreation activities by 5%.
5. Increased cost recovery rate to 12%.
6. Facilitated Village Pond Park community meetings to assist in park renovation design process.

FISCAL YEAR 2014-15 MAJOR INITIATIVES

1. Complete construction at the Lake Forest Sports Park and host a grand opening event.
2. Complete the operating plan for the Sports Park and develop programming.
3. Receive approval for Village Pond Park Consensus Master Plan and recommendations; complete plans and specifications in anticipation of soliciting construction bids.
4. Increase program revenue to $400,000.
5. Increase attendance in park and recreation activities by 20%.
6. Develop Master Plan for Portola Park.

COMMUNITY SERVICES - ALL DIVISIONS
BUDGET OVERVIEW

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel	$1,548,505	$1,637,400	$1,876,100	$1,876,100
Operations and Maintenance	1,265,940	1,300,300	1,483,900	1,483,900
Contract Services	42,953	39,500	50,400	50,400
Capital Outlay	8,277			
Activity Total	$2,865,675	$2,977,200	$3,410,400	$3,410,400
Funding Sources:				
General Fund	$2,441,659	$2,917,900	$3,332,900	$3,332,900
Senior Mobility Program Fund	45,006	59,300	77,500	77,500
Etnies Skate Park Fund[1]	379,010			
Total Positions:				
Full-Time	10.0	10.0	10.0	10.0

PERFORMANCE MEASURES

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
# of elementary students in SVUSD[2] participating in after school programs	94,357	80,000	90,000
# of teens participating in City programs	6,386	6,100	6,500
# of seniors participating in City programs	29,023	30,000	30,000
# of participants in City programs	219,000	215,000	275,000
Total revenue	$321,586	$275,000	$400,000

[1] All costs were transferred to the General Fund in Fiscal Year 2013-14.

[2] Saddleback Valley Unified School District

COMMUNITY SERVICES - ALL DIVISIONS
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$743,642	$768,400	$801,300	$801,300
Overtime	74			
Part-Time Personnel	538,181	578,100	760,600	760,600
Medicare	17,733	19,400	22,600	22,600
Retirement	97,074	106,500	122,600	122,600
Health Insurance	151,801	165,000	169,000	169,000
Subtotal	1,548,505	1,637,400	1,876,100	1,876,100
Operation and Maintenance:				
Memberships and Dues	2,412	3,900	3,900	3,900
Training and Education	459	7,000	1,500	1,500
Travel, Conferences, Meetings	2,762	1,700	1,700	1,700
Commissioner Travel:				
Herrin Travel	684	1,000	1,000	1,000
Irish Travel	419			
Manning Travel	419	1,000	1,000	1,000
Morrell Travel	494			
Rosenberg Travel	494	1,000	1,000	1,000
Scherr Travel		1,000	1,000	1,000
Werkmeister Travel		1,000	1,000	1,000
Commissioner Stipend		3,300	3,300	3,300
Auto Allowance	10,800	10,800	10,800	10,800
Mileage Reimbursement	517	1,500	1,000	1,000
Operating Supplies	18,961	24,000	34,500	34,500
Printing and Duplicating	75,795	95,000	95,000	95,000
Postage and Deliveries	24			
Uniforms	266			
Cost of Merchandise Sales	21,880	13,500	25,000	25,000
Telephone and Other	11,565	3,500	11,200	11,200
Equipment Rentals/Leases	12,967	12,800	14,300	14,300
Building Maintenance	1,936	2,300	2,300	2,300
Software Licenses/Maint.	8,475	9,300	9,300	9,300
Vehicle Replacement			6,900	6,900
Vehicle Maintenance	9,918	9,000	7,600	7,600
Holiday Banners	23,404	23,000	22,600	22,600
Community Services Programs	2,753	3,000	3,000	3,000
Community Events	292,709	268,400	321,900	321,900
SVUSD[1] Recreation Programs	405,461	427,000	489,700	489,700

COMMUNITY SERVICES - ALL DIVISIONS
BUDGET DETAIL (continued)

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Operation and Maintenance (continued):				
Senior Mobility Grant Program	45,006	59,300	77,500	77,500
Teen Programs	23,752	29,600	36,600	36,600
Senior Programs	123,769	146,100	142,700	142,700
Excursions	10,204	5,200	7,100	7,100
Recreation Classes	55,486	84,500	84,500	84,500
Skate Park Programs	25,147	15,600	30,000	30,000
Youth Programs	38,098	36,000	35,000	35,000
City Anniversary	38,904			
Subtotal	1,265,940	1,300,300	1,483,900	1,483,900
Contract Services:				
Miscellaneous	42,953	39,500	50,400	50,400
Subtotal	42,953	39,500	50,400	50,400
Capital Outlay:				
Equipment	8,277			
Subtotal	8,277	0	0	0
Activity Total	$2,865,675	$2,977,200	$3,410,400	$3,410,400

[1] SVUSD = Saddleback Valley Unified School District

COMMUNITY SERVICES - RECREATION DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$668,896	$694,400	$524,900	$524,900
Overtime	61			
Part-Time Personnel	351,362	362,800	128,900	128,900
Medicare	14,054	15,300	9,500	9,500
Retirement	84,186	92,400	69,200	69,200
Health Insurance	136,621	148,500	101,400	101,400
Subtotal	1,255,180	1,313,400	833,900	833,900
Operation and Maintenance:				
Memberships and Dues	2,247	3,700	3,700	3,700
Training and Education	459	6,500	500	500
Travel, Conferences, Meetings	2,762	1,400	1,400	1,400
Commissioner Travel:				
Herrin Travel	684	1,000	1,000	1,000
Irish Travel	419			
Manning Travel	419	1,000	1,000	1,000
Morrell Travel	494			
Rosenberg Travel	494	1,000	1,000	1,000
Scherr Travel		1,000	1,000	1,000
Werkmeister Travel		1,000	1,000	1,000
Commissioner Stipend		3,300	3,300	3,300
Auto Allowance	10,800	10,800	10,800	10,800
Mileage Reimbursement	517	1,500	1,000	1,000
Operating Supplies	1,491	6,000	6,000	6,000
Printing and Duplicating	75,252	95,000	95,000	95,000
Postage and Deliveries	24			
Uniforms	266			
Telephone and Other	1,298	2,700	700	700
Equipment Rentals/Leases	12,967	11,700	12,300	12,300
Building Maintenance		1,100	1,100	1,100
Software Licenses/Maint.	8,475	9,300	9,300	9,300
Vehicle Replacement			6,900	6,900
Vehicle Maintenance	9,918	9,000	7,600	7,600
Holiday Banners	23,404	23,000	22,600	22,600
Community Services Programs	2,753	3,000	3,000	3,000
Community Events[1]	292,709	268,400		
SVUSD[2] Recreation Programs	405,461	427,000	489,700	489,700
Senior Mobility Grant Program	45,006	59,300	77,500	77,500

COMMUNITY SERVICES - RECREATION DIVISION
BUDGET DETAIL (continued)

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Operation and Maintenance (continued):				
Teen Programs[1]	23,752	29,600		
Senior Programs	123,769	146,100	142,700	142,700
Excursions[1]	10,204	5,200		
Recreation Classes[1]	55,486	84,500		
Youth Programs[1]	38,098	36,000		
City Anniversary	38,904			
Subtotal	1,188,532	1,249,100	900,100	900,100
Contract Services:				
Miscellaneous	42,953	39,500		
Subtotal	42,953	39,500	0	0
Activity Total	$2,486,665	$2,602,000	$1,734,000	$1,734,000
Funding Sources:				
General Fund	$2,441,659	$2,542,700	$1,656,500	$1,656,500
Senior Mobility Program Fund	45,006	59,300	77,500	77,500

[1] These programs were transferred to the Sports Park Division in Fiscal Year 2014-15.

[2] SVUSD = Saddleback Valley Unified School District

COMMUNITY SERVICES - SKATE PARK DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$74,746	$74,000	$77,700	$77,700
Overtime	13			
Part-Time Personnel	186,819	215,300	215,300	215,300
Medicare	3,679	4,100	4,200	4,200
Retirement	12,888	14,100	15,100	15,100
Health Insurance	15,180	16,500	16,900	16,900
Subtotal	293,325	324,000	329,200	329,200
Operation and Maintenance:				
Memberships and Dues	165	200	200	200
Training and Education		500	1,000	1,000
Travel, Conferences, Meetings		300	300	300
Operating Supplies	17,470	18,000	28,500	28,500
Printing and Duplicating	543			
Cost of Merchandise Sales	21,880	13,500	25,000	25,000
Telephone and Other	10,267	800	10,500	10,500
Equipment Rentals/Leases		1,100	2,000	2,000
Building Maintenance	1,936	1,200	1,200	1,200
Skate Park Programs	25,147	15,600	30,000	30,000
Subtotal	77,408	51,200	98,700	98,700
Capital Outlay:				
Equipment	8,277			
Subtotal	8,277	0	0	0
Activity Total	$379,010	$375,200	$427,900	$427,900
Funding Sources:				
General Fund		$375,200	$427,900	$427,900
Etnies Skate Park Fund[1]	$379,010			

[1] All costs were transferred to the General Fund in Fiscal Year 2013-14.

COMMUNITY SERVICES - SPORTS PARK DIVISION
BUDGET DETAIL

Expense Classification	Actual 2012-13[1]	Adopted Budget 2013-14[1]	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel			$198,700	$198,700
Part-Time Personnel			416,400	416,400
Medicare			8,900	8,900
Retirement			38,300	38,300
Health Insurance			50,700	50,700
Subtotal	0	0	713,000	713,000
Operation and Maintenance:				
Community Events			321,900	321,900
Teen Programs			36,600	36,600
Excursions			7,100	7,100
Recreation Classes			84,500	84,500
Youth Programs			35,000	35,000
Subtotal	0	0	485,100	485,100
Contract Services:				
Miscellaneous			50,400	50,400
Subtotal	0	0	50,400	50,400
Activity Total	$0	$0	$1,248,500	$1,248,500
Funding Source:				
General Fund	$0	$0	$1,248,500	$1,248,500

[1] This division was created in Fiscal Year 2014-15.

POLICE SERVICES

DEPARTMENT DESCRIPTION

Police Services is responsible for public safety and general law enforcement within the City, including patrol services, traffic enforcement and criminal investigation. Police Services provides a variety of community policing programs and services including crime prevention, emergency preparedness, and volunteer programs. The department also administers the animal care contract with the County of Orange Health Care Agency.

FISCAL YEAR 2013-14 MAJOR ACCOMPLISHMENTS

1. There were 917 reported Part One Crimes in 2013, down 23% from the previous year. Deputies were responsible for 933 in-custody arrests, 580 misdemeanor citations, and 194 warrant arrests.
2. Traffic enforcement remained a priority for Police Services which issued 4,321 citations which is an increase of 53%, 5,213 parking citations which is a 45% increase, and 3,504 non-hazardous citations, a 27% increase. There were 144 injury collisions and a total of 496 collisions, and 143 arrests made for driving under the influence. The number of these offenses is consistent with the previous year.
3. The Responsible Pet Ownership Program issued spay-neuter vouchers as well as continuing its public education efforts in cooperation with Orange County Animal Care.
4. Completed the ninth annual Community Emergency Preparedness Academy in partnership with the City, the Orange County Sheriff's Department, the Orange County Fire Authority, Doctor's Ambulance, and Southern California Edison. The twenty-five graduates received classroom instruction and functional exercises on disaster preparedness. The Community Emergency Preparedness Academy has had 260 graduates since the creation of the program.
5. The Sheriff's Team of Active Retired Seniors (STARS) volunteers provided 7,359 hours of service to the community through Police Services, an 11% increase from the previous year. The STARS provide customer service at the public counter of Police Services, conduct vacation checks per citizen request, provide Fire Watch patrols, and staff special events.
6. In cooperation with the Community Services Department, Police Services initiated the first Child Safety Program which taught the principles of self-defense, abduction awareness, sexual assault prevention, internet safety, and self-empowerment.
7. Created a Homeless Liaison Officer position in order to establish a relationship with the City's homeless population and connect them with available resources. The Homeless Liaison Officer has established a rapport with the homeless population as well as charitable organizations to connect those in need with available services.

FISCAL YEAR 2014-15 MAJOR INITIATIVES

1. Continue an effective traffic enforcement program to ensure the safety of motorists and reduce the number of injury traffic accidents in the City by approximately 10% to 130.
2. Police Services will continue to keep the fight against graffiti and vandalism an enforcement priority. Legal action seeking restitution will be taken against those that commit acts of vandalism that result in costs to the City. Target areas have been identified throughout the City in which directed enforcement efforts will be made.
3. Continue transition of community programming that includes car seat installations, identity protection, teen driver safety seminars, Walk to School Day, and bicycle helmet and car seat distribution to low-income families.
4. Add over 200 Neighborhood Watch and Business Watch participants, increasing the number of participants to 1,850. Social media tools and increased advertising will be implemented to better inform the public of the services that are being provided.
5. Expand the “Adopt-A-School” program for all public elementary schools to include all daytime patrol shifts. Patrol deputies visit elementary schools at least once a week and spend time with the school staff and children to have a presence, provide safety information, and to ensure a safe environment for the schools.
6. Enhance the Homeless Liaison Officer position through the provision of resources to adequately address this community issue. This is a community Outreach Program that will assist the homeless with resources and to improve interaction between them and the community. Additional community resources are actively being sought to assist those in need. The deputy also has the task of patrolling all of the public parks within the City.

POLICE SERVICES
BUDGET OVERVIEW

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel	$139,790	$106,000	$106,900	$106,900
Operations and Maintenance	146,310	184,200	219,600	279,600
Contract Services	12,747,354	13,162,700	13,919,700	13,919,700
Capital Outlay	3,554			
Activity Total	$13,037,008	$13,452,900	$14,246,200	$14,306,200
Funding Sources:				
General Fund	$12,908,810	$13,327,900	$14,121,200	$14,121,200
Asset Forfeitures Fund	3,554			60,000
Police Grant Funds:				
Brulte Grant Fund	118,782	125,000	125,000	125,000
Justice Assistance Grant Fund	5,862			
Total Positions:				
Full-Time	0.75	0.75	0.75	0.75
Direct Contract Staff	53	39.25	53	53
Shared Contract Staff	15.25	14.25	15.25	15.25
Total Contract Personnel	68.25	53.50	68.25	68.25

PERFORMANCE MEASURES

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Community Policing			
# of community/school presentations	20	50	30
Hours of community policing unit services	2,080	2,080	2,080
# of neighborhood watch presentations	10	30	30
# of neighborhood watch participants	1,750	1,850	1,850
# of business watch participants	302	300	300
Patrol Services			
Average response time: emergency call (minutes)	4:02	5:00	5:00
Average response time: routine call (minutes)	12:28	12:00	12:00
Crime rate per 1,000 pop: UCR Class I crimes	11.83	15	15

PERFORMANCE MEASURES (continued)

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Patrol Services (continued)			
Crime rate per 1,000 pop: UCR Class II crimes	24.16	29	29
Traffic Enforcement and Reporting			
Traffic enforcement index[1]	33.37	30	30
Injury traffic collisions	140	133	135
Speed related collisions	95	100	100
Graffiti Program (TAGRS[2])			
Incidents of graffiti	864	750	750
Paper Shredding Program			
Incidents of fraud and identity theft	132	150	150
Car Seat Safety Program			
Installations	132	125	125
Animal Care			
Animals impounded	529	600	600
Animal licenses issued	9,196	8,500	9,000
Orange County Animal Control programming events[3]	2	2	2

[1] Traffic enforcement index is the number of citations issued for moving violations for each injury traffic collision. According to the Northwestern University Traffic Institute, a Traffic Index of 25-35 is desired.

[2] TAGRS = Tracking Automated Graffiti Reporting System

[3] Events include pet adoptions, licensing, and vaccinations.

POLICE SERVICES
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Personnel:				
Full-Time Personnel	$111,670	$83,400	$83,400	$83,400
Medicare	1,548	1,200	1,200	1,200
Retirement	11,392	9,000	9,600	9,600
Health Insurance	15,180	12,400	12,700	12,700
Subtotal	139,790	106,000	106,900	106,900
Operation and Maintenance:				
Membership and Dues	280	500	500	500
Training and Education	788	3,000	3,000	3,000
Travel, Conferences, Meetings	1,732	3,500	3,500	3,500
Auto Allowance	3,000	3,000	3,000	3,000
Operating Supplies	17,140	30,000	30,000	30,000
Printing and Duplicating	5,710	4,000	4,000	4,000
Subscriptions and Books	20			
Uniforms	10,462	10,000	10,000	10,000
Telephone and Other	400		400	400
Building Maintenance	110			
Equipment Maintenance		3,000	3,000	3,000
Vehicle Replacement			35,300	95,300
Vehicle Maintenance	55,684	56,900	56,600	56,600
Community Services Programs	50,984	70,300	70,300	70,300
Subtotal	146,310	184,200	219,600	279,600
Contract Services:				
Other	809	4,000	4,000	4,000
800Mhz Maint./Operation	25,051	35,400	29,900	29,900
Mobile Data Computers	16,297	82,800	87,000	87,000
Animal Care	202,076	163,800	260,400	260,400
Crossing Guards	225,315	233,000	275,000	275,000
Parking Ticket Admin.	3,189	5,000	5,000	5,000
Fingerprint ID System*			25,800	25,800
Law Enforcement:**	12,274,617	12,638,700	13,232,600	13,232,600
Administration (2.0)				
Patrol Sergeants (3.5)				
Patrol (31.0)				
Investigations (4.0)				
Motorcycle Deputies (3.0)				

POLICE SERVICES
BUDGET DETAIL (continued)

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Contract Services (continued):				
Law Enforcement (continued):**				
Commercial/Traffic Enforcement (1.0)				
Community Service Officers (5.0)				
Community Services/ Crime Prevention (3.0)				
Support/Other (14.25)				
Subtotal	12,747,354	13,162,700	13,919,700	13,919,700
Capital Outlay:				
Bicycles	3,554			
Subtotal	3,554	0	0	0
Activity Total	$13,037,008	$13,452,900	$14,246,200	$14,306,200

* Will be implemented in Fiscal Year 2014-15.

** ( ) Indicates number of persons assigned to the City of Lake Forest.

FIRE SERVICES

DEPARTMENT DESCRIPTION

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

FISCAL YEAR 2013-14 ACCOMPLISHMENTS

1. Mailed wildfire preparedness materials to 5,136 Lake Forest residents.
2. Provided home hardening, wildfire preparedness and/or vegetation management education/outreach to 4,141 Lake Forest residents.
3. Provided 15 station tours.
4. Participated in the Citizens Leadership Academy on September 25, 2013.
5. Participated in the Community Emergency Preparedness Academy February 5, 2014, through March 12, 2014.
6. Participated in one Career Fair/Presentation for students interested in the Fire Service.
7. Participated in the National Night Out community safety event held in conjunction with the City of Mission Viejo on August 6, 2013.
8. Participated in the Independence Day Parade.
9. Participated in nine community events hosted by schools, businesses, or non-profit organizations.
10. Conducted three Drowning Prevention classes.
11. Conducted 11 Fire Safety presentation.
12. Hosted 11 ride-alongs for community members.
13. Completed 226 business inspections within Lake Forest.
14. Conducted 282 plan reviews for businesses within Lake Forest.

FISCAL YEAR 2014-15 MAJOR INITIATIVES

1. Support the Citizens Leadership and Community Emergency Preparedness Academy programs.
2. Continue participation in the Independence Day Parade.
3. Increase the number of Drowning Prevention classes by 10%.
4. Increase the number of ride-along opportunities for members of the community.
5. Increase the number of fire station tours by 10%.

FIRE SERVICES
BUDGET OVERVIEW

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

VEHICLE REPLACEMENT

DEPARTMENT DESCRIPTION

The Vehicle Replacement Fund is an Internal Service Fund created to isolate the costs of vehicles and to allocate those costs to the appropriate operating departments. The departments that have vehicles each pay annual amounts which are shown as expenditure items in the respective operating department budgets. These payments become revenue for the Vehicle Replacement Fund and provide future funding of new vehicles.

VEHICLE REPLACEMENT
BUDGET DETAIL

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Public Works Department:				
Water Quality Truck	$0	$30,000	$0	$0
Activity Total	$0	$30,000	$0	$0

CAPITAL EXPENDITURES

DEPARTMENT DESCRIPTION

Capital Expenditures account for those capital projects approved in the biennial Capital Improvement Projects Budgets.

CAPITAL EXPENDITURES
BUDGET DETAIL

Project	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Street Resurfacing/Slurry Seal	$275,187	$1,195,900	$1,269,300	$1,269,300
Alton Parkway Improvements	18,447			
Trabuco Road MPAH	1,238,460			
Installation of Street Lights		15,000	35,000	35,000
Lake Forest Transportation Mitigation Improvements		30,000		
Sidewalk Repairs	7,501	42,400	43,700	43,700
Rancho Parkway Improvements	1,937,559			
Access Ramp Improvements	323,537	209,000		
Jeronimo Road Streetscape	232,160			
El Toro Streetscape - Phase 1	185,958			
Rockfield Streetscape	40,144			
Rimgate Park Renovation	6,438			
Tamarisk Park Renovation	8,664			
Teed Street Storm Drain Improvements	17,314		380,000	380,000
City Hall	28,443			
Sports Park	22,310,477	43,500,000		
Alton Parkway Corridor Traffic Signal Synchronization		23,600	6,400	6,400
Bake Parkway Corridor Traffic Signal Synchronization		27,900	2,100	2,100
Barranca Pkwy/Muirlands Blvd Traffic Signal Synchronization		34,600	5,400	5,400
Citywide Traffic Signal Coordination Master Plan		118,000	30,000	30,000
Environmental Tier 1		100,000		
J01P08 Subdrainage			30,000	30,000
Internally Illuminated Street Name Sign Panel Replacement		10,000	10,000	10,000
Jeronimo Road Corridor Traffic Signal Synchronization		31,800	8,200	8,200
Lake Forest Drive Traffic Signal Synchronization		4,000	1,000	1,000
Los Alisos Boulevard Traffic Signal Synchronization		1,800	700	700
Portola Parkway Streetscape		200,000		

CAPITAL EXPENDITURES
BUDGET DETAIL (continued)

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Saddleback Ranch Road Traffic Enhancements		150,000	1,210,000	1,210,000
Santa Margarita Parkway Traffic Signal Synchronization		1,800	700	700
Trabuco Road Corridor Traffic Signal Synchronization		27,000	3,000	3,000
Traffic Signal Modification at Alton Parkway/Towne Centre Drive/Rancho Parkway		40,000		
Signalized Intersection at Rancho Parkway and Sports Park Access Road		25,000	250,000	250,000
Street Resurfacing on El Toro Road Between I-5 and Bridger		150,000		
Street Sign Replacement		55,000	88,000	88,000
Park ADA Access Repairs			205,000	205,000
Park Light Pole Replacements		30,000	30,000	30,000
Park Parking Lot Pavement		145,000		
Dairy Fork Constructed Wetlands			45,000	45,000
MPS - El Toro Road from Normandale to Northcrest		25,000		
MPS - Manalastas on Trabuco		8,000		
MPS - Red River to Lake Forest		5,000		
MPS - Ridge Route		25,000	17,000	17,000
Activity Total	$26,630,289	$46,230,800	$3,670,500	$3,670,500
Funding Sources:				
Capital Improvement Projects Fund	$3,692,645	$432,400	$563,700	$563,700
Gas Tax Fund		160,000	10,000	10,000
Measure M Fund	275,187	1,195,900	1,269,300	1,269,300
Air Quality Management Fund		485,500	307,500	307,500
Community Development Block Grant Fund	323,537	209,000	205,000	205,000
Opportunities Study Capital Projects Fund	22,338,920	43,500,000		
Developer Fund			1,210,000	1,210,000

CAPITAL EXPENDITURES
BUDGET DETAIL (continued)

Expense Classification	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Funding Sources (continued):				
Lake Forest Transportation Mitigation Fund		30,000		
Grants (Approval Pending):				
Municipal Water District of O. C.		63,000	17,000	17,000
Highway Safety Improvement Program		55,000	88,000	88,000
Environmental Tier 1		100,000		
Total	$26,630,289	$46,230,800	$3,670,500	$3,670,500

INTERFUND TRANSFERS

DESCRIPTION

Interfund transfers represent the redistribution of available fund balances between funds. Interfund transfers provide resources for specific purposes, for example, when multiple funds share the cost burden for capital projects or other programs.

INTERFUND TRANSFERS
BUDGET DETAIL

Transfer Description	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Transfers In:				
General Fund				
From Reserve Fund		$277,400		
Reserve Funds				
From General Fund			$126,000	$126,000
Capital Improvement Projects Fund				
From General Fund		521,400		
From Disaster Fund Opportunities Study Capital Projects Fund				
From Financing Authority Fund		13,400,000		
Vehicle Replacement				
From General Fund				
Measure M Fund Senior Mobility				
From General Fund	$4,587			
Etnies Skatepark Fund				
From General Fund	259,459			
Housing Authority Fund				
Low and Moderate Income Housing Fund	3,171			
Economic Contingency Fund				
From General Fund	637,368			
Financing Authority Fund				
From Capital Improvement Projects Fund		1,315,800	1,086,000	1,086,000
Total Transfers In	$904,585	$15,514,600	$1,212,000	$1,212,000

INTERFUND TRANSFERS
BUDGET DETAIL (continued)

Transfer Description	Actual 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	Adopted Budget 2014-15
Transfers Out:				
General Fund				
To Capital Improvement Projects Fund		($521,400)		
To Senior Mobility Fund	($4,587)			
To Etnies Skatepark Fund	(259,459)			
To Vehicle Replacement				
To Reserve Funds			($84,000)	($84,000)
To Economic Contingency	(637,368)		(42,000)	(42,000)
Reserve Funds				
To General Fund - Undesignated Reserve		(185,889)		
To General Fund - Economic Contingency Reserve		(91,511)		
Capital Improvement Projects Fund				
To Opportunities Study Capital Projects Fund		(1,315,800)		
To Financing Authority Fund			(1,086,000)	(1,086,000)
Disaster Fund				
To General Fund				
Financing Authority Fund				
To Opportunities Study Capital Projects Fund		(13,400,000)		
Low and Moderate Income Housing Fund				
To Housing Authority Fund	(3,171)			
Total Transfers Out	($904,585)	($15,514,600)	($1,212,000)	($1,212,000)
Net Total	$0	$0	$0	$0

Section Five

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GENERAL FUND

Description

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

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
City Council	$116,094	$150,300	$145,300
City Manager	657,324	634,400	660,100
Economic Development/ Community Preservation	929,526	1,883,100	1,128,000
City Attorney	1,450,274	1,296,900	1,318,000
Finance	838,402	923,300	1,077,000
Development Services	2,276,924	2,174,000	2,977,200
Public Works	7,108,851	7,359,500	9,082,000
Management Services	4,084,689	4,333,800	4,181,400
Community Services	2,441,659	2,917,900	3,332,900
Police Services	12,908,810	13,327,900	14,121,200
TOTAL	$32,812,553	$35,001,100	$38,023,100

GAS TAX FUND

Description

The Gas Tax Fund is used to account for the City's share of tax revenues collected by the State on the sale of fuel for motor vehicles. The use of these funds is restricted to the construction, improvements, and maintenance of public streets.

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Public Works	$1,795,785	$1,971,600	$1,992,300
Capital Projects	0	160,000	10,000
TOTAL	$1,795,785	$2,131,600	$2,002,300

MEASURE M FUND

Description

The Measure M Fund was established to account for funds which are "turned back" to cities for street maintenance and/or street improvement purposes.

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Street Repaving and Slurry Seal	$275,187	$1,195,900	$1,269,300

MEASURE M
SENIOR MOBILITY PROGRAM FUND

Description

The Senior Mobility Program Fund was established to provide seniors with trips to community centers, congregate meal programs, medical appointments, and shopping centers, using small buses or through taxi voucher programs.

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Senior Mobility Program	$45,006	$59,300	$77,500

ETNIES SKATE PARK FUND

Description

The Etnies Skate Park Fund is used to account for revenues received from user fees for programs and sponsors. The expenditures account for operations of the Skate Park.

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Community Services	$379,010	$0	$0

[1] All costs were transferred to the General Fund in Fiscal Year 2013-14.

POLICE GRANTS FUND

Description

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

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Police Services	$124,644	$125,000	$125,000

BEVERAGE RECYCLING GRANT FUND

Description

The Beverage Recycling Grant Fund is used to account for revenues and expenditures related to grant funding received from the California State Department of Conservation for the purpose of implementing and supporting beverage recycling programs within the City.

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Beverage Recycling	$0	$0	$110,300

WASTE RECYCLING GRANT FUND

Description

The Waste Recycling Grant Fund is used to account for revenues and and expenditures from the City's franchise hauler for the purpose of general recycling activities under AB 939.

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
AB 939	$0	$0	$40,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Description

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

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Economic Development/ Community Preservation	$345,075	$327,600	$370,400
Capital Projects	323,537	209,000	205,000
TOTAL	$668,612	$536,600	$575,400

AIR QUALITY MANAGEMENT DISTRICT FUND

Description

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

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Public Works	$0	$50,000	$57,500
Capital Projects	0	485,500	307,500
TOTAL	$0	$535,500	$365,000

HOUSING AUTHORITY FUND

Description

The Housing Authority Fund is used to account for receipts and expenditures of a portion of the affordable housing administration in the City.

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Economic Development/ Community Preservation	$67,550	$75,600	$72,600

ASSETS FORFEITURE FUND

Description

This fund is used to account for receipts and expenditures associated with asset forfeitures.

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Motorcycles (2)	$0	$0	$60,000

FINANCING AUTHORITY FUND

Description

The Financing Authority Fund is used to account for debt service activity for the 2004 Certificates of Participation through January 31, 2012. Upon dissolution of the redevelopment agency, the 2004 Certificates of Participation were transferred to the Successor Agency. This fund is also used to account for the debt service activity for the 2011 Lease Financing Certificates of Participation.

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Finance	$432,021	$1,414,200	$1,086,000

CAPITAL IMPROVEMENT PROJECTS FUND

Description

The Capital Improvement Projects Fund was established to accumulate financial resources for the purpose of providing funds for capital projects and economic development projects. The use of the monies would be consistent with the Five-Year Strategic Business Plan.

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Capital Projects	$3,692,645	$650,400	$1,878,700

OPPORTUNITIES STUDY
CAPITAL PROJECTS FUND

Description

The Opportunities Study Capital Projects Fund was established to accumulate financial resources for the purpose of providing funds for certain public facilities related to the Opportunities Study Area.

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Finance	$10,767	$0	$0
Capital Projects	22,338,920	43,500,000	0
TOTAL	$22,349,687	$43,500,000	$0

LAKE FOREST TRANSPORTATION MITIGATION FUND

Description

The Lake Forest Transportation Mitigation Fund was established to accumulate financial resources for the purpose of providing funds for traffic improvements related to the Opportunities Study Area.

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Capital Projects	$0	$30,000	$0

VEHICLE REPLACEMENT FUND

Description

The Vehicle Replacement Fund is an Internal Service Fund created to isolate the costs of vehicles and to allocate those costs to the appropriate operating departments. The departments that have vehicles each pay annual amounts which are shown as expenditure items in the respective operating department budgets. These payments become revenue for the Vehicle Replacement Fund and provide future funding of new vehicles.

Expenditure Detail

Description	Actual 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Vehicles	$0	$30,000	$0
Motorcycles (2)	0	0	60,000
TOTAL	$0	$30,000	$60,000

Section Six

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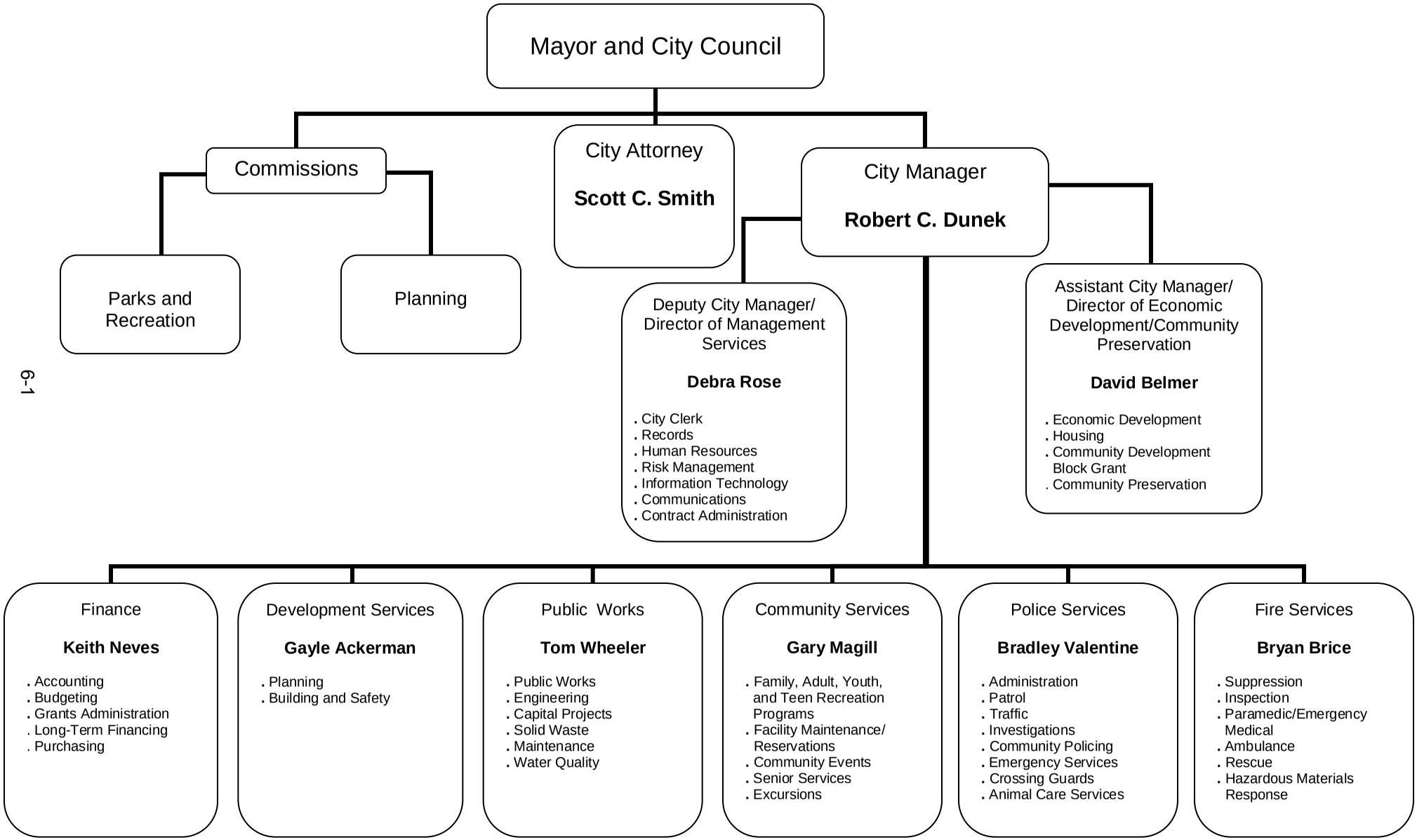
FISCAL YEAR 2014-15 ORGANIZATIONAL CHART



COMMUNITY HISTORY

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

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

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

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

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

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

The City of Lake Forest has balanced growth with an emphasis on quality of life. It provides a rich tapestry of activities for the young and old. The City features 28

public parks, which provide active recreational opportunities to area residents. The 1,500-acre Whiting Ranch Wilderness Park (County-operated) is in the northern part of the City and contains a vast amount of open space for hiking and equestrian activities.

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

DEMOGRAPHIC FACTS AND FIGURES

Demographic Breakdown[1]

Population	79,139
City Size	16.6 square miles
Housing Units	27,257
Ethnic Composition	
White	53.8%
Hispanic	27.4%
Asian/Pacific Islanders	13.5%
Black	1.6%
Other	3.7%
Median Age	38
Median Household Income	$89,589

[1] Sources: State of California, Department of Finance (2014)
Nielsen Claritas (2014)

GLOSSARY OF BUDGET TERMS

Amendment An amendment is a change in the budget which occurs after its initial adoption. Such a change will consist of an increase or decrease in revenue which is recognized or in the level of authorized expenditures. Some amendments may be implemented by City staff, but most require formal action by the City Council.

Appropriation An authorization by the City Council to generate expenditures and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation A dollar value placed on real estate or other property (by Orange County) as a basis for levying property taxes.

Audit A review of the City's accounts by internal audit staff or an independent auditing firm to substantiate fiscal year end funds, salaries, reserves and cash on hand.

Beginning/Ending (Unappropriated) Fund Balance Unbudgeted resources available in a fund from the prior/current fiscal year after payment of the prior/ current fiscal year's expenditures/expenses. This is not necessarily cash on hand.

Bond A City may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, together with periodic interest at a special rate.

Budget A fiscal plan of financial operation listing an estimate of proposed applications or expenditures/expenses and the proposed means of financing them for a particular time period. The budget is proposed until it has been approved by the City Council.

Capital Improvement A permanent addition to the City's assets, including the design, construction or purchase of land, buildings or facilities, or major renovations of same.

Capital Improvements Program A financial plan of proposed capital improvement projects with single- and multiple-year capital expenditures/expenses.

Capital Outlay A budget appropriation category which budgets all equipment having a unit cost of more than a pre-approved amount and an estimated useful life over a pre-approved period.

Capital Improvement Project Funds These funds are used to account for monies received to fund capital outlays by operation departments and general bonded debt services.

City Manager's Budget Message A general discussion of the proposed/approved budget. The letter contains an explanation of principal budget items and summaries.

Debt Service Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes or Certificates of Participation (COPs).

Debt Service Funds This fund type is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit An excess of expenditures or expenses over revenues (resources).

Department An organizational unit comprised of divisions or programs. It is the basic unit of service responsibility encompassing a broad mandate of related activities.

Division A sub-section (or activity) within a department which furthers the objectives of the City Council by providing specific services.

Encumbrances A legal obligation to pay funds, the expenditure/expense of which has not yet occurred (purchase orders). They cease to be encumbrances when the obligations are paid or otherwise terminated.

Expenditure The actual spending of governmental funds set aside by appropriation.

Fee A fee is a charge imposed by the City on the beneficiary of a service it provides. Its purpose is to help recover some or all of the cost incurred by the City in providing a service. By law, a fee may not exceed the cost of providing a service.

Fiscal Year A twelve-month period of time to which a budget applies. In the City of Lake Forest, the fiscal year is July 1 through June 30.

Full-Time Position A full-time position is one in which an employee is budgeted to work 40 hours per week or 2,080 hours each year. All full-time positions receive benefits such as holidays, vacations, sick pay, retirement, health insurance, etc.

Fund An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance The amount of financial resources in a fund. Generally, this represents the detail of the accumulation of annual operating surpluses and deficits since inception.

General Fund The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to offset the cost of the City's general obligations. Examples of departments financed by the General Fund include City Council, Police Services, and Public Works.

Grant Contributions, gifts of cash or other assets from another governmental entity to be expended for a specific purpose, activity or facility. An example is the Community Development Block Grant provided by the Federal government.

Interfund Transfer Money transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain costs.

Line-Item A line-item is the detailed grouping of expenditures used in the City's accounting system. It is subordinate to expense category. Typical line items are: professional services, office supplies, travel, postage, office equipment, etc.

Municipal Code A book which contains the City Council-approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, etc.

Ordinance A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An ordinance has a higher legal standing than a resolution.

Part-Time Position A part-time position is one in which an employee is budgeted to work less than 36 hours per week or for less than six months during the year. Part-time employees do not receive benefits such as holidays and vacations.

Reimbursement Payment of amount remitted on behalf of another party, department or fund.

Reserve An account used to record a portion of the fund balance as legally segregated for a specific use.

Resolution A special order of the City Council which has lower legal standing than an ordinance.

Revenue Bonds A type of bond usually issued to construct facilities. The bonds are repaid from the revenues produced by the operation of facilities.

Salaries and Benefits A budget category which generally accounts for full-time and temporary employees, overtime expenses and all employee benefits, such as medical insurance and retirement.

Special Revenue Fund This fund collects revenue which is restricted by the City, State, or Federal government as to how the City might spend it.

Tax A tax is a levy imposed by a local government in conformance with the Government Code to raise revenue for public purposes. There are two types of taxes: general taxes imposed for general governmental purposes, and special taxes imposed for specific purposes.