

**THE CITY OF LAKE FOREST
CITY COUNCIL AGENDA**

Monday, December 2, 2019 at 6:30 pm
City Hall Council Chambers
220 E. Deerpath, Lake Forest

Honorable Mayor, George Pandaleon

Prudence R. Beidler, Alderman First Ward
James E. Morris, Alderman First Ward
Melanie Rummel, Alderman Second Ward
Edward U. Notz, Jr. Alderman Second Ward

James Preschlack, Alderman Third Ward
Ara Goshgarian, Alderman Third Ward
Michelle Moreno, Alderman Fourth Ward
Raymond Buschmann, Alderman Fourth Ward

CALL TO ORDER AND ROLL CALL

6:30pm

PLEDGE OF ALLEGIANCE

REPORTS OF CITY OFFICERS

1. COMMENTS BY MAYOR

**A. Woodlands Sacred Heart Academy -City of Lake Forest Flag Presentation
-Meg Steele-Head of School**

**B. Acceptance of Gift from Friends of Lake Forest Parks and Recreation Foundation
-Jaclyn Greca, Vice President Friends Foundation**

2. COMMENTS BY CITY MANAGER

A. Community Spotlight

- Lake Forest District 67 and 115 Update

**-Mike Simeck- Superintendent of Lake Forest School Districts 67
and 115 and Mike Borkowski- President of Board of Education for
School District 67**

3. COMMITTEE REPORTS

FINANCE COMMITTEE

1. Gorton Community Center 2020 Budget Presentation

*PRESENTED BY: Finance Committee Chairman James Morris;
Timothy Hender, Board Chair; Amy Wagliardo, Executive Director;
and Nick Bothfeld, Finance Chair*

STAFF CONTACT: Elizabeth Holleb (847-810-3612)

BACKGROUND/DISCUSSION: Pursuant to Section 10.C.3 of the Restated Agreement Relating to the Gorton Property executed in July 2013, as amended by the First Amendment to Restated Agreement executed in October 2019, the Finance and Operations Sub-Committee and the Gorton Executive Director shall submit to the City Manager and Finance Chair of the City Council for review and recommendation to the City Council the Center's annual budget and plans for the use of and programming at the property. The Annual Budget and Plan shall include a five-year financial forecast. Following review, the City shall submit a recommendation to the City Council for approval, approval with modifications or rejection of the Annual Budget and Plan to the full City Council. Upon receipt of the recommendation, the City Council has the right to approve, approve subject to modification, or reject the Annual Budget and Plan. A copy of the Annual Budget and Five-Year Forecast is provided beginning on **page 20**.

Section 10.D.1.b of the First Amendment to Restated Agreement sets forth GCC's maintenance obligations. GCC is required to include in its annual budget and plan sufficient funding to satisfy the GCC maintenance obligations each year. In any year the GCC's endowment falls below \$2 million, GCC is required to include in its annual budget and plan at least \$25,000 in that year, and maintain that amount until the Endowment again reaches \$2 million. For 2020, GCC's endowment exceeds \$2 million.

COUNCIL ACTION: It is recommended that the City Council consider approval, approval with modifications, or rejection of the Gorton Community Center Annual Budget and Plan. If rejected, the Center would be authorized to operate and occupy the property in accordance with the Annual Budget and Plan last approved by the City Council subject to rate adjustments not exceeding the change in the Consumer Price Index.

2. Consideration of an Ordinance Establishing the 2019 Tax Levy (Second Reading and Final Approval)

PRESENTED BY: Elizabeth Holleb, Finance Director (847-810-3612)

PURPOSE AND ACTION REQUESTED: Staff requests final approval of an Ordinance establishing the 2019 tax levy.

BACKGROUND/DISCUSSION: The annual tax levy must be filed with the County Clerk by the last Tuesday in December. The City has a significant reliance on property tax revenues, which represents more than 50% of the General Fund revenue.

Spreadsheets related to the proposed tax levy for 2019 are attached (**page 27**) for your consideration. These include: 1) the tax levy limitations under the tax cap; 2) the tax levy distributed by fund without new growth and allowances distributed; 3) the tax levy by fund with new growth and allowances distributed; and 4) an explanation of the tax increase to an average homeowner.

The tax levy to be approved includes the needs of all City departments, as well as for pensions and debt service requirements. A summary of the proposed levy is as follows:

FUND	Proposed 2019 LEVY	2018 Extension	\$ CHANGE	% CHANGE
City General	\$ 14,343,735	\$ 13,870,423	\$ 473,312	3.41%
Pension Funds	6,307,357	5,541,293	766,064	13.82%
Fire Pension PA 93-0689	103,759	91,348	12,411	13.59%
Recreation	1,460,324	1,433,095	27,229	1.90%
Parks	3,250,399	3,189,793	60,606	1.90%
Recreation & Parks/Specific Purpose	125,000	125,000	0	0.00%
Special Recreation	483,856	474,834	9,022	1.90%
Capital Improvements	1,538,000	1,730,225	(192,225)	-11.11%
Library	3,863,741	3,762,716	101,025	2.68%
Library sites	419,329	411,510	7,819	1.90%
Bond Funds	1,901,821	1,669,665	232,156	13.90%
TOTAL TAX LEVY - CITY	\$ 33,797,321	\$ 32,299,902	\$ 1,497,419	4.64%

School District 67- ESTIMATED	\$ 34,471,975	33,482,716	\$ 989,260	2.95%
GRAND TOTAL	68,269,296	65,782,618	\$ 2,486,679	3.78%

Ordinance (exclude Bond Funds) \$66,367,475

School District #67 levy amounts are estimated and subject to final approval by the School District Board.

PROJECT REVIEW/RECOMMENDATIONS:

Reviewed	Date	Comments
City Council	11/18/19	Grant first reading
Finance Committee	11/12/19	Discussion of proposed 2019 tax levy
City Council	11/4/19	Determination of a preliminary non-binding estimate of the 2019 levy.
Finance Committee	10/21/19	Approval of 2019 Tax Levy Estimate
City Council Workshop	9/16/19	Preliminary discussion of 2019 tax levy and self-imposed limitations

BUDGET/FISCAL IMPACT: The proposed tax levy for 2019 reflects a 4.64% increase over the 2018 tax levy extensions for the City and Library operating funds and City pension and debt service funds. This increase is comprised of the 1.90% property tax cap increase on operating and IMRF pension levies; debt service bond levies as previously approved by City Council bond Ordinances, subject to abatement for debt paid by alternate revenue sources; increases attributable to new construction; and increases in police and fire pension costs as determined by an independent actuarial valuation. **The average increase to existing residents (\$800,000 home) is projected to be \$130 or 3.82%.**

COUNCIL ACTION: Grant final approval of an Ordinance Establishing the 2019 Tax Levy (page 31).

3. Consideration of an Ordinance approving a Fee Schedule and Ordinances adopting new fees (Second Reading and Final Approval)

PRESENTED BY: Elizabeth Holleb, Finance Director (847-810-3612)

PURPOSE AND ACTION REQUESTED: Staff requests final approval of the proposed Ordinances.

BACKGROUND/DISCUSSION: As part of the budget process, all departments are asked to review their user fees. A comprehensive fee schedule is provided as Exhibit A to the Ordinance approving a fee schedule, which clearly identifies the proposed fee increases highlighted in yellow and the proposed new fees highlighted in orange. Fees highlighted in green are not reflective of changes in existing fees; rather, they are clarifications due to a review of City Code and current practices or the addition of previously approved fees into the Fee Schedule.

Departments have provided supplemental memos justifying their proposed fee adjustments and new fees, which are included in the packet beginning on **page 69**. New fees require a separate Ordinance to be submitted by the department proposing the new fee and accompany the Ordinance approving the fee schedule. The following Ordinances are submitted for City Council consideration at this time:

- Ordinance approving a fee schedule (**page 39**)
- Ordinance adopting new fees related to Development Activity (**page 60**)
- Ordinance adopting new fees related to Cemetery Sales and Services (**page 63**)
- Ordinance adopting new fees related to Public Works (**page 66**)

In June 2019, Governor Pritzker signed SB 690 establishing the Parking Excise Tax Act. The Act imposes a state tax on those paying to use a parking space beginning January 1, 2020. The tax is to be collected by the operator of the parking facility and remitted to the State on a monthly basis. Based on preliminary rules issued by the Illinois Department of Revenue, municipalities will be exempt from the tax unless a third party operates the garage or lot. In addition, the City Attorney interpretation of the Statute is that it does not appear to apply to municipalities. Therefore, the parking excise tax has been removed from the proposed Ordinances.

PROJECT REVIEW/RECOMMENDATIONS:

Reviewed	Date	Comments
City Council	11/18/19	First reading granted to proposed ordinances
Finance Committee	11/12/19	Discussion of proposed ordinances

The fee revisions and proposed new fees were discussed by the Finance Committee at its November 12, 2019 meeting. Fees related to the Water Utility Fund are not yet incorporated into the proposed fee schedule and will be considered by the City Council Finance Committee in January.

BUDGET/FISCAL IMPACT: Annual revenue for the new and increased fees is estimated to be immaterial in the General Fund, \$12,792 in the Parks and Recreation Fund, and \$45,686 in the Golf Course Fund.

COUNCIL ACTION: Grant final approval of the proposed ordinances.

4. Consideration of an Ordinance Providing for the issuance of not to exceed \$19,500,000 General Obligation Refunding Bonds, Series 2019, for the purpose of refunding certain outstanding general obligation bonds of the City, providing for the levy and collection of a direct annual tax sufficient to pay the principal of and interest on said bonds, authorizing and directing the execution of an escrow agreement in connection with the issuance of said bonds, and authorizing the sale of said bonds to the winning bidder thereof. (Second Reading and Final Approval)

PRESENTED BY: *Elizabeth Holleb, Finance Director (847-810-3612)*

PURPOSE AND ACTION REQUESTED: Staff requests final approval of an ordinance authorizing issuance of 2019 general obligation refunding bonds.

BACKGROUND/DISCUSSION: The City regularly monitors bond market conditions to assess opportunities to refund, or refinance, existing debt obligations and achieve a savings through lower interest rates. Staff is recommending that the City proceed with a refunding in December based on current bond market conditions.

Attached is the preliminary official statement (**page 79**) which has been submitted to Moody's Investors Service with a request for a rating. A rating review was conducted on November 11 and a decision is anticipated on or before November 26.

PROJECT REVIEW/RECOMMENDATIONS:

Reviewed	Date	Comments
City Council	11/18/19	First Reading of Proposed Ordinance
Finance Committee	11/12/19	Discussion regarding proposed refunding issue, including schedule and projected savings.
Finance Committee	10/21/19	Approval for staff to proceed with preparations for a refunding issue.

BUDGET/FISCAL IMPACT: The interest rate on the refunding bond issue will be determined at the online bid auction scheduled for December 4. Debt service on the bond issue is scheduled through December 2032 and will be paid from a combination of property tax levy, home rule sales tax, water utility fees and golf course fees to match the funding source for the original bond issues. The bonds will be callable in whole or in part on or after December 15, 2027.

COUNCIL ACTION: Final approval of the bond ordinance (page 139). An online bid will occur on Wednesday, December 4. The bond ordinance presented for City Council approval sets forth the parameters under which a bid received on December 4 would be approved,

allowing for the closing of the bond issue on December 19. If no bid submitted on December 4 meets the parameters of the bond ordinance approved on December 2, the bids may be rejected and the bond issue would not proceed.

4. OPPORTUNITY FOR CITIZENS TO ADDRESS THE CITY COUNCIL ON NON-AGENDA ITEMS
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5. ITEMS FOR OMNIBUS VOTE CONSIDERATION
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1. Approval of the November 18, 2019 City Council Meeting Minutes

A copy of the minutes can be found beginning on **page 181**.

COUNCIL ACTION: Approval of the November 18, 2019 City Council Meeting Minutes.

2. Approval of the Check Register for the Period of October 26 – November 22, 2019

STAFF CONTACT: *Elizabeth Holleb, Finance Director (847-810-3612)*

BACKGROUND/DISCUSSION: City Code Section 38.02 sets forth payment procedures of the City. The Director of Finance is to prepare a monthly summary of all warrants to be drawn on the City treasury for the payment of all sums due from the City (including all warrants relating to payroll and invoice payments) by fund and shall prepare a detailed list of invoice payments which denotes the person to whom the warrant is payable. The warrant list detail of invoice payments shall be presented for review to the Chairperson of the City Council Finance Committee for review and recommendation. All items on the warrant list detail recommended for payment by the Finance Committee Chairperson shall be presented in summary form to the City Council for approval or ratification. Any member of the City Council shall, upon request to the City Manager or Director of Finance, receive a copy of the warrant list detail as recommended by the Finance Committee Chairperson. The City Council may approve the warrant list as so recommended by the Finance Committee Chairperson by a concurrence of the majority of the City Council as recorded through a roll call vote.

The Council action requested is to ratify the payments as summarized below. The associated payroll and invoice payments have been released during the check register period noted.

Following is the summary of warrants as recommended by the Finance Committee Chairperson:

Check Register for October 26 - November 22, 2019

	Fund	Invoice	Payroll	Total
101	General	738,725	1,497,441	2,236,166
501	Water & Sewer	100,628	166,764	267,392
220	Parks & Recreation	121,482	442,370	563,852
311	Capital Improvements	454,597	0	454,597
202	Motor Fuel Tax	0	0	0
230	Cemetery	19,325	19,275	38,600
210	Senior Resources	14,722	26,579	41,301
510	Deerpath Golf Course	11,243	2,819	14,062
601	Fleet	113,215	55,507	168,722
416 - 433	Debt Funds	500	0	500
248	Housing Trust	2,900	0	2,900
201	Park & Public Land	7,680	0	7,680
	All other Funds	1,133,688	170,353	1,304,040
		\$2,718,704	\$2,381,108	\$5,099,812

The subtotal denoted as "All other Funds" includes \$245,868 in Special Recreation Fund, \$233,695 in the Water Capital Fund and \$398,042 in the Self Insurance Fund.

COUNCIL ACTION: Approval of the Check Register for the Period of October 26 – November 22, 2019

3. Grant Approval of the Deed of Gift of the Original 1857 Map of The City of Lake Forest to The Newberry Library in Chicago

STAFF CONTACT: *Susan Banks, Communications Manager (847-810-3672)*

PURPOSE AND ACTION REQUESTED: Beginning in November of 2018, the City received a request from the History Center of Lake Forest-Lake Bluff to move the original surveyor's map from 1857 from City Hall to the new history museum. Discussions began between the History Center, the Preservation Foundation and City Staff, prompting a formal appraisal of the map and more discussion on the safest and most proper permanent home for this rare map, which was valued at \$50,000.

At its November 4, 2019 meeting, the City Council heard from Staff, along with the Preservation Foundation and the History Center, a recommendation to move the map to a safe and permanent home at the Newberry Library in Chicago where it could be preserved in perpetuity. After some discussion, the City Council asked staff to look at other options that might be available.

Since the meeting, other locations were discussed and reviewed by members of the Preservation Foundation and the History Center. These other options were found to offer storage conditions similar to those of the History Center, which are viewed by the reviewing team to be insufficient for a piece of this significance and delicacy. It is the recommendation of these individuals that the Newberry Library is ultimately the best permanent home for this historic and fragile document for these main reasons:

1. It is internationally-renowned and its research/library mission makes it highly visible to specialist scholars.
2. It exercises best preservation standards featuring an air evacuation system for fire suppression to eliminate any risk of water damage.
3. Archival storage for the cartography collection includes flat storage that accommodates large maps.
4. Appropriate capabilities for light-restriction should it be displayed for research or temporary exhibition.

The Preservation Foundation has offered to fund the cost of a framed reproduction of the map for the history Center and for the City.

A Case Letter of Support for the 1857 Map Deed of Gift can be found beginning on **page 186**, along with the Deed signed by The Newberry Library.

BUDGET/FISCAL IMPACT: N/A

COUNCIL ACTION: Grant Approval of Deed of Gift of the Original 1857 Map of The City of Lake Forest to The Newberry Library in Chicago

4. Consideration of Acceptance of Gift from Friends of Lake Forest Parks and Recreation Foundation Demonstration Project Work incorporating the Comfort Station at Deerpath Golf Course into the City Property.

PRESENTED BY: *Jaclyn Greca, Vice President Friends Foundation (847-283-0779)*
STAFF CONTACT: *Joe Mobile, Superintendent of Recreation (847-810-3941)*

PURPOSE AND ACTION REQUESTED: The Friends of Lake Forest Parks and Recreation Foundation request to incorporate the Comfort Station at Deerpath Golf Course into City property upon the successful completion of the Demonstration Project work, on June 7, 2019.

BACKGROUND/DISCUSSION: The Friends of Lake Forest Parks and Recreation Foundation entered into a Demonstration Project Agreement with the City of Lake Forest on April 16, 2018 for work at Deerpath Golf Course.

The City undertook a long-range master plan for improving the course conditions and enhancing the financial picture at Deerpath Golf Course which resulted in the 2016 Master Enhancement Plan. The Master Plan identified certain improvements for the property that were necessary for the financial viability of the Deerpath Golf Course as a competitive and cost-effective golf course facility as well as other enhancements to the property that would not impact the functionality of the course operations but would be perceived as added value amenities. City Council had determined that it was necessary to commit public resources into property improvements but determined that the City was unable to commit public resources for the course enhancements.

The Corporation was established to provide recreational opportunities and experiences for the residents in order to foster the sense of community and philanthropy among the residents of Lake Forest. Through a private fundraising campaign, dollars were raised to begin the first course enhancement, the Comfort Station. This portion of the Demonstration Project is now

complete and the Friends Foundation is now requesting to incorporate this asset into City Property. As stated in the Friends of Lake Forest Parks and Recreation Foundation Demonstration Project Agreement section 10 A, the parties acknowledge and agree that the Corporation desires to undertake the Demonstration Project Work for the purposes of promoting its mission and goals as hereinabove described. As such, the Parties; *ii*. Acknowledge and agree that the Demonstration Project work shall, upon satisfactory completion, be fixtures of the Deerpath Golf Course and therefore will be incorporated into the City Property.

BUDGET/FISCAL IMPACT: The Foundation's gift is valued at \$ 399,611.00, the total cost of the Comfort Station construction. The contribution will be reported as a Golf Course Fund asset and depreciated over its estimated useful life. The City will accept responsibility for maintenance and insurance of the facility.

COUNCIL ACTION: Accept Friends of Lake Forest Parks and Recreation Foundation's gift of the first project (Comfort Station) of the Demonstration Project Work at Deerpath Golf Course in accordance with the 2018 Friends of Lake Forest Parks and Recreation Foundation Demonstration Project Agreement.

5. Consideration of an Ordinance Adopting the Fourth Supplement (S-4) to the Code of Ordinances for the City of Lake Forest Incorporating Recent Code Amendments into the Official City Code. (Waive first reading and grant final approval)

STAFF CONTACT: *Margaret Boyer, City Clerk (810.3674)*

PURPOSE AND ACTION REQUESTED: Staff is recommending approval of the fourth supplement to the City of Lake Forest, Code of Ordinances to incorporate all amendments to the Code adopted by the City Council since the last supplement was approved.

BACKGROUND/DISCUSSION: In 2013, the City entered into a contract with American Legal Publishing to compile and codify all Code provisions adopted by Ordinance into the official City Code. City Staff began comprehensive work for months that included both minor and substantive changes providing updated code language both from Staff and through recommendations from various Boards and Commissions. At the conclusion of their preliminary work, Staff asked for City Council approval on January 20, 2015, approving an Ordinance adopting a comprehensive updated official City Code reflecting all amendments to the Code adopted by the Council through September 2, 2014.

The table below shows the actions taken by the City Council to date.

PROJECT REVIEW/RECOMMENDATIONS:

Milestone	Date	Comments
Fourth Supplement <i>Pending</i> Adoption to City Code through 12/3/2018	12/2019	
<i>Advanced Legislative Service</i> link for incorporation into the American Legal	8/2018	Added this service at the request of City Council

website, making ordinances amending the Code available soon after Council action.		
Third Supplement Adopted to City Code through 12/18/2017	2/2018	Reviewed and Approved
Second Supplement Adopted to City Code through 12/5/2016	12/17	Reviewed and Approved
First Supplement Adopted to City Code through 4/20/2015	5/2016	Reviewed and Approved
Adoption of Comprehensive updated City Code through 9/2/2014	01/2015	Reviewed and Approved
Entered Contract with American Legal Publishing to Update the Lake Forest City Code of Ordinances	2/2013	Reviewed and Approved

The *fourth supplement* will update the Code with all amendments adopted by the City Council through December 3, 2018 and is now before the Council for consideration. A copy of the Ordinance adopting the fourth supplement can be found beginning on **page 190**. Based on the volume of the supporting documents, they are available for review in the City Clerk's Office at City Hall. Upon final approval, the Code will also be updated on the City's website.

COUNCIL ACTIONS: Consideration of an Ordinance adopting the fourth supplement (S-4) to the Code of Ordinances for the City of Lake Forest. (Waive first reading and grant final approval)

6. Approval of International Association of Fire Fighters (IAFF) Contract between the City and the Lake Forest Firefighters/Lieutenantants

STAFF CONTACT: DeSha Kalmar, Director of Human Resources (810-3530)

PURPOSE AND ACTION REQUESTED: The PCA Committee and Staff request approval and ratification of the IAFF contract for FY2020 – FY2022.

BACKGROUND/DISCUSSION: For the renewal contract, the City and the Local negotiated a successor contract by not utilizing attorneys for the negotiating process and came to tentative agreement in late July. After initially being rejected by the union members and following a mediation session, the union ratified the tentative contract on November 19. It is now before the City Council for ratification.

BUDGET/FISCAL IMPACT: Beginning on **page 192** of your packet is a list of the sections of the proposed contract that deal with economic items and other items of interest. Funding for the contract changes has been factored into the FY20 budget.

COUNCIL ACTION: Approval of International Association of Fire Fighters (IAFF) Contract between the City and the Lake Forest Firefighters/Lieutenantants

7. Approval of Bridge Inspection Services with Bleck Engineering totaling \$23,125.

STAFF CONTACT: Robert Ells, Superintendent of Engineering (810-3555)

PURPOSE AND ACTION REQUESTED: The Engineering Section is requesting City Council approval to utilize Bleck Engineering for Bridge Inspection Services totaling \$23,125 for FY2020.

BACKGROUND/DISCUSSION: The bridge inspections account is used to comply with the Illinois Department of Transportation (IDOT) requirements to conduct the required bridge inspections. A new IDOT requirement, released in July, is to capture cross sections of waterways with the bridge inspections. The additional cross sections cost the City approximately \$660 per inspection where required. This additional cost will not only put the account over budget but will also make the aggregate exceed \$20,000 for the current fiscal year.

BUDGET/FISCAL IMPACT: On May 6, 2019 City Council approved a bridge inspections budget of \$17,000 for FY2020. To date \$15,905 has been expended from the account, with two more invoices expected in the fiscal year, the expected expenditures will exceed the approved budget amount by \$6,125.

Has competitive pricing been obtained for proposed goods/services? **No**

If no, indicate the specific exception requested: (Originally under \$20,000)
Administrative Directive 3-5, Section 9.1J – Existing Relationship

FY 2020 Funding Source	Amount Budgeted	Amount Requested	Budgeted? Y/N
General Fund Operating Budget	\$17,000	\$23,125	Partial

COUNCIL ACTION: Approval of Bridge Inspection Services with Bleck Engineering totaling \$23,125.

- 8. Award of contract with Advanced Tree Care, for an amount not to exceed \$38,000, as part of the MPI Tree Pruning Services Joint Bid for FY2020.**

STAFF CONTACT: Corey Wierema, City Forester/Forestry Supervisor
847-810-3564

PURPOSE AND ACTION REQUESTED: Staff is requesting City Council approval for the City of Lake Forest to join the Municipal Partnership Initiative (MPI) Tree Pruning contract, and enter into a contract with Advance Tree Care Inc.

BACKGROUND/DISCUSSION: Tree pruning is one the most important components in maintaining a healthy urban forest. Pruning removes dead and/or competing branches to encourage healthy new growth and maturation. The process maximizes a tree's value and maintains numerous environmental and community benefits.

City Staff has previously briefed the City Council on MPI, a program that takes advantage of economies of scale for securing low bid prices among neighboring municipalities which bid similar projects each year.

The City plans to contractually prune approximately 1,500 trees under this contract for FY2020. This work will extend the functional lifespan of the City's trees and delay long-term expenses associated with the removal and replacement of unhealthy trees.

BUDGET/FISCAL IMPACT: The MPI Tree Pruning contract has been in place since 2015 and has been extended to the 2019/2020 pruning season. By joining the MPI, the City will save an estimated \$3,000 to \$4,000 per year on the necessary tree pruning. If awarded, work on this project is expected to be completed in one month. City Forestry staff will provide daily oversight and quality control.

Has competitive pricing been obtained for proposed goods/services? **No**

If no, indicate the specific waiver requested:

Administrative Directive 3-5, Section 9.0F – Government Joint Purchases

FY2020 Funding Source	Amount Budgeted	Amount Requested	Budgeted? Y/N
Fund 220 Forestry Operations	\$38,000	\$38,000	Y

COUNCIL ACTION Award of contract with Advanced Tree Care, for an amount not to exceed \$38,000, as part of the MPI Tree Pruning Services Joint Bid for FY2020.

9. Waiver of Procedures and Approval of All City Expenditures for the purchase of a 14-passenger van with wheelchair capabilities in partnership with the Lake Forest-Lake Bluff Senior Citizen's Foundation and an Anonymous Donor to Midwest Transit Equipment not to exceed \$66,000.

STAFF CONTACT: *Tricia Schwall, Senior Resources Manager (847-810-4676)*

PURPOSE AND ACTION REQUESTED: The Senior Resource Commission recommends the waiver of procedures and approval of all City expenditures for the purchase of a 14-passenger van for Dickinson Hall from Midwest Transit Equipment with a price not to exceed \$66,000 in partnership with the Lake Forest- Lake Bluff Senior Citizen's Foundation and an anonymous donor.

BACKGROUND/DISCUSSION: The Senior Resource Commission is recommending the purchase of a 14 passenger van with wheelchair capabilities from Midwest Transit Equipment utilizing excess funds from the Senior Resource Reserve Fund. The purchase of this vehicle is based on a partnership between the City of Lake Forest, the Lake Forest- Lake Bluff Senior Citizen's Foundation and an Anonymous Donor. Contributions from the two donor organizations are contingent upon City Council's approval of the use of excess Senior Resource reserve funds and the vehicle's purchase from Midwest Transit Equipment.

Dickinson Hall currently has a 21-passenger bus and a 4-passenger car. The bus is used for 3-4 monthly trips and weekly trips to Hawthorn Mall in Vernon Hills and the driver is required to have a CDL with a passenger stamp. While there are currently 3 bus drivers, it is increasingly problematic to find individuals who are willing to work on a very part-time basis with a CDL/passenger stamp.

The car is used on Monday, Tuesday, Thursday and Friday of each week for senior in need of a ride for doctor appointments, errands, and grocery shopping.

There is a need for a third vehicle for 10-14 riders including a wheelchair rider in order to offer small local rides for wheelchair users and to local stores. This size van, which does not require a CDL to drive, will provide staff the flexibility to provide more local handicapped rides. This van will also add to Dickinson Halls senior excursion offerings. When there is greater demand for a trip, staff will be able to take two vehicles with up to 35 members instead of capping at 21 with chaperone. This will be less expensive than chartering a limousine service.

An additional mode of transportation that provides services on a smaller basis will provide for operational efficiencies including additional revenue, and a broader pool of drivers. It will also provide opportunities for a challenged demographic to continue independence and create comraderie by providing opportunities in self-care such as grocery shopping and mall excursions utilizing a smaller vehicle requiring less fuel yet maintaining the much needed social engagement amongst this demographic.

The Lake Forest/Lake Bluff Senior Citizen's Foundation has approved a contribution to the purchase of the van in the amount of \$19,000. Additionally, an anonymous donor has agreed to contribute \$25,000 based on City Council approval to purchase the van from Midwest Transit Equipment utilizing Senior Resource Fund reserves and the contribution from the Senior Citizens Foundation.

PROJECT REVIEW/RECOMMENDATIONS:

Reviewed	Date	Comments
Senior Citizen's Foundation	11/19/19	Reviewed and Approved
Senior Resource Commission	11/14/19	Reviewed and Approved

BUDGET/FISCAL IMPACT: Beginning on **page 194** of the agenda packet is the quote from Midwest Transit Equipment detailing the specifications and cost of the 12 passenger+ 2 wheel chair van along with additional information. Per the agreements with the two donor bodies, the City will pay the contractor directly for the van and receive reimbursement from the donors.

The Senior Resource Reserve Fund has a target of 10% of annual budgeted revenue. It currently exceeds the FY20 required target fund balance of \$63,585 by \$101,071. Utilization of this fund for the City's portion of the purchase of the van will draw the balance to \$142,656.

Has City staff obtained competitive pricing for proposed goods/services? **NO**

Administrative Directive 3-5, Section 9.2 –Waiver of Procedures (requires 2/3 vote).

Below is an estimated summary of Project budget:

FY2020 Funding Source	Amount Budgeted	Amount Requested	Budgeted? Y/N
Senior Resource Reserve Fund	\$0	\$22,000	N
LF/LB Senior Citizen's Foundation	\$0	\$19,000	N/A
Anonymous Donation	\$0	\$25,000	N/A

* A supplemental appropriation will be submitted at fiscal year-end, if needed.

COUNCIL ACTION: Approval of the Waiver of Procedures and Approval of All City Expenditures for the purchase of a 14-passenger van with wheelchair capabilities in partnership with the Lake Forest- Lake Bluff Senior Citizen's Foundation and an Anonymous Donor to Midwest Transit Equipment not to exceed \$66,000

10. Consideration of a Recommendation from the Plan Commission in Support of a Special Use Permit to Authorize the Relocation of the Coldwell Banker Real Estate Office to 675 Forest Avenue. (If desired by the Council, Waive First Reading and Grant Final Approval of the Ordinance.)

*STAFF CONTACT: Catherine Czerniak,
Director of Community Development (810-3504)*

PURPOSE AND ACTION REQUESTED: The following recommendation from the Plan Commission is presented to the City Council for consideration as part of the Omnibus Agenda.

BACKGROUND/DISCUSSION: Real Estate Offices are classified as special uses and as such, require review through a public process. A Special Use Permit is requested to allow Coldwell Banker, currently located in the Central Business District on the southeast corner of Deerpath and Oakwood Avenue, to relocate to first floor tenant space at 675 Forest Avenue. A smaller office space is desired by the company given the nature of the real estate business today, fewer brokers are spending time in the office. A Special Use Permit was previously granted to allow the Coldwell Banker office to operate in its present location. Since Special Use Permits are site specific, a new Special Use Permit is required to authorize the relocation of the Coldwell Banker office.

No public testimony was presented to the Commission on this petition and the Commission voted 5 to 0 to recommend approval of the Special Use Permit subject to the conditions as detailed in the Ordinance which is included in the Council packet beginning on **page 203**. The Commission's report provides background information on this petition and is also included in the Council packet beginning on **page 208**.

COUNCIL ACTION: If determined to be appropriate by the City Council, waive first reading and grant final approval of the Ordinance approving a Special Use Permit authorizing the relocation of the Coldwell Banker Real Estate Office to 675 Forest Avenue subject to the conditions as detailed in the Ordinance.

COUNCIL ACTION: Approval of the ten (10) Omnibus items as presented

6. ORDINANCES

1. Consideration to an Ordinance amending Chapter 135, titled "Offenses Affecting Public Health, Safety and Decency" to bring these sections into alignment with legislation contained in the Illinois Cannabis Regulation and Tax Act (First Reading and, if appropriate, final approval).

PRESENTED BY: *Karl Walldorf, Chief of Police (847-810-3803)*

PURPOSE AND ACTION REQUESTED: Staff requests approval of the changes to Chapter 135 which will allow officers to continue to enforce local ordinance cannabis violations upon final approval as well as new state cannabis statutes beginning January 1, 2020.

BACKGROUND/DISCUSSION: In June, 2019 Governor Pritzker signed into law the Cannabis Regulation and Tax Act which permits the recreational sale, possession, and use of small amounts of cannabis by adults in Illinois. The act modifies numerous cannabis-related statutes in state law upon which several of our local ordinances are based. These changes to state statute take effect on January 1, 2020.

The Law firm of LaLuzerne and Smith, which prosecutes violations of the City's local ordinances in both Lake County courts and in our Administrative Hearings, have worked to craft language that modifies our current cannabis-related ordinances to bring them into alignment with this new state statute. The Ordinance along with changes to the specific sections of Chapter 135 are shown in "redline" form beginning on **page 210** of your packet.

COUNCIL ACTION: If determined to be appropriate by the City Council, waive first reading of an Ordinance amending Chapter 135, titled "Offenses Affecting Public Health, Safety and Decency" of the City Code, and grant final approval.

7. NEW BUSINESS

1. Authorize the City Manager to Enter into a One Year Pilot Agreement with the Illinois Department of Transportation for the Plowing and Salting of Route 43 (Rte. 176-Rte. 22) and Route 60 (Rte. 41-Field Drive) for the Winter of 2019/2020, Subject to Legal Review and Approval, and Approval to Purchase an Additional 1,000 Tons of Road Salt from Lake County's Morton Road Salt Bid for \$66,281.

PRESENTED BY: *Michael Thomas, Director of Public Works (810-3540)*

PURPOSE AND ACTION REQUESTED: Staff is requesting, subject to legal review/approval, City Council authorization to allow the City Manager to enter into a One Year Pilot agreement with the Illinois Department of Transportation for the plowing and salting of Route 43 (Rte. 176-Rte. 22) and Route 60 (Rte. 41-Field Drive) for the winter of 2019/2020. Additionally staff is

requesting City Council approval to purchase an additional 1,000 tons of road salt from Lake County's Morton Road Salt Bid for \$66,281.

BACKGROUND/DISCUSSION: The Illinois Department of Transportation (IDOT hereafter) is responsible for plowing and salting all State routes. In Lake Forest, this includes Rte. 41, 43, and 60. Equipment to plow these roads comes from IDOT's Gurnee Maintenance Facility. Over recent years, IDOT has had its challenges meeting the obligation of plowing Rte. 43 & 60 in a timely manner. For many years, IDOT had problems with reliability of its older snow plow fleet and was limited on the hours its mechanics could spend repairing said equipment. That however has changed over the past two years with IDOT spending necessary capital to replace its older fleet.

Lake Forest is located in IDOT's District 1 that encompasses Lake, Cook, McHenry, Will, DuPage, and Kane counties. Staff recently met with IDOT officials and were notified that as of mid-November, District 1 has experienced challenges hiring the number of temporary plow drivers needed for winter 2019/2020. The snow event on Veteran's Day, Monday, November 11, created significant discussion on social media about IDOT's minimal plowing response on Rte. 43 and Rte. 60. Although both roads were in better shape the following morning, during the event, there were many issues with vehicles traveling these two roads. Motorists noted that there seemed to be very few if any vehicle problems in Deerfield and Bannockburn along Rte. 43. They noted once they entered Lake Forest near Rte. 22, road conditions changed significantly. Similar poor road conditions were also reported along Rte. 60.

As a result, the City contacted and met with IDOT the week of November 18th to discuss the possibility of the City taking over the responsibility of plowing and salting Rte. 43 & Rte. 60. IDOT indicated that they have many inter-governmental agreements with cities throughout its District and would be interested in entertaining such with Lake Forest. The issue however is that all of these agreements require 12-month maintenance; meaning Lake Forest would be responsible for mowing, tree trimming, storm sewer repairs, roadway repairs as well as plowing and salting. Staff asked if they had ever entered into a winter-only agreement. IDOT noted that they had done so with Lake County in 2016 and would entertain doing the same with Lake Forest.

Staff returned and developed its plan on how, for this winter, Public Works and Parks & Forestry personnel could maintain these two State routes totaling approximately 36 lane miles of roadway. Based upon the past four years, City records indicate that staff has plowed and / or salted an average of eighteen times each winter. Based on this, staff developed an estimate on how much time (straight and overtime) would be needed to maintain these two routes. In addition, staff calculated the added fuel and salt needed and subsequently contacted Morton to confirm pricing and availability.

The following chart provides staff's estimate of personnel, fuel, and salt costs. Staff assumed half of each plowing event would be straight time while the other half would be completed on overtime:

Item	Est. Cost*
Straight-Time: 18 events w/ 5.77 hours	\$ 8,300
Over-Time: 18 events w/ 5.77 hours	\$12,400
Fuel: 1 tandem & 2 single axle trucks	\$ 1,636
Salt: 1,000 tons	<u>\$66,281</u>

Estimated Total:	\$88,617
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* Actual costs could be more or less than the estimate based on the number and timing of snow events in any given winter.

BUDGET/FISCAL IMPACT: At the March 18, 2019 City Council meeting, City Council approved the purchase of 3,600 tons from Morton Salt for the winter 2019/2020 plus a reserve of salt for the winter of 2020/2021. On average the City utilizes approximately 2,900 tons per snow season. With the previous winter creating extremely low salt supplies and recognizing this was a renewal year in Lake County's salt bid (meaning the price would remain the same), staff opted to purchase additional salt in case of a bad winter and/or to reduce the total expense on salt purchased in the spring of 2020 for the winter of 2020/2021.

In analyzing the approximately 36 miles of roadway on both Rte. 43 & Rte. 60, and recognizing Rte. 60 is concrete (concrete roads freeze up more quickly than asphalt) staff estimated it would need an additional 1,000 tons of salt. Staff contacted Morton to confirm pricing and availability. Staff was told that the City needed to reserve any additional amounts above the original 3,600 tons as soon as possible, as Morton will continue to obligate its inventory as the winter proceeds.

In addition to analyzing the logistics of plowing and salting these State routes, staff reached out to IDOT on November 22nd to ask if the agreement IDOT had with Lake County could be utilized with Lake Forest for the upcoming winter. Both the City's legal counsel and its insurance carrier, IRMA, reviewed the Lake County agreement and found the terms to be acceptable. As of the day this agenda packet was printed, IDOT had not yet responded to the City's request.

It is staff's intent to work with IDOT over the coming weeks to finalize a draft agreement between the two parties consistent with the Lake County agreement. Therefore, staff is requesting City Council authorize the City Manager to enter into a one year pilot agreement with IDOT subject to approval by both the City's legal counsel and IRMA. After the pilot period, the City could review and consider a long-term agreement. Additionally, staff is requesting authorization to purchase an additional 1,000 tons of salt during winter 2019/2020, via the Lake County Morton Salt Bid, to salt Routes 43 & 60. It is anticipated that the agreement with IDOT would provide for reimbursement to the City of the costs incurred.

Has competitive pricing been obtained for proposed goods/services? No

If no, indicate the specific exception requested: Administrative Directive 3-5, Section 9.0F – Government Joint Purchase

FY20 Funding Source	Account Budget	Amount Requested	Budgeted Y/N
Public Works/Streets Section Operating Budget	\$0	\$88,617	N

It is anticipated that the agreement with IDOT would provide for reimbursement of the costs incurred. Any costs incurred in excess of the reimbursement would be funded from General Fund reserves.

COUNCIL ACTIONS: Authorize the City Manager to Enter into a One Year Pilot Agreement with the Illinois Department of Transportation for the Plowing and Salting of Route 43 (Rte. 176-Rte. 22) and Route 60 (Rte. 41-Field Drive) for the Winter of 2019/2020, Subject to Legal Review and Approval, and Approval to Purchase an Additional 1,000 Tons of Road Salt from Lake County's Morton Rock Salt Bid for \$66,281.

8. ADDITIONAL ITEMS FOR DISCUSSION/ COMMENTS BY COUNCIL MEMBERS
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9. ADJOURNMENT

A copy of the Decision Making Parameters can be found beginning on **page 19** of this packet.

Office of the City Manager

November 27, 2019

The City of Lake Forest is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities, are required to contact City Manager Jason Wicha, at (847) 234-2600 promptly to allow the City to make reasonable accommodations for those persons.





THE CITY OF LAKE FOREST

DECISION-MAKING PARAMETERS FOR CITY COUNCIL, AND APPOINTED BOARDS & COMMISSIONS

Adopted June 18, 2018

The City of Lake Forest Mission Statement:

"Be the best-managed, fiscally-responsible and appealing community and promote a community spirit of trust, respect and citizen involvement."

The Lake Forest City Council, with the advice and recommendations of its appointed advisory Boards and Commissions, Lake Forest Citizens, and City Staff, is responsible for policy formulation and approval. Implementation of adopted strategy, policy, budgets, and other directives of Council is the responsibility of City Staff, led by the City Manager and Senior Staff. The Mayor and Aldermen, and appointed members of Boards and Commissions should address matters in a timely, deliberate, objective and process-driven manner, making decisions guided by the City of Lake Forest Strategic and Comprehensive Plans, the City's Codes, policies and procedures, and the following parameters:

- Motions and votes should comprise what is in the best long-term interests of all Lake Forest citizens, measured in decades, being mindful of proven precedents and new precedents that may be created.
- All points of view should be listened to and considered in making decisions with the long-term benefit to Lake Forest's general public welfare being the highest priority.
- Funding decisions should support effectiveness and economy in providing services and programs, while mindful of the number of citizens benefitting from such expenditures.
- New initiatives should be quantified, qualified, and evaluated for their long-term merit and overall fiscal impact and other consequences to the community.
- Decision makers should be proactive and timely in addressing strategic planning initiatives, external forces not under control of the City, and other opportunities and challenges to the community.

Community trust in, and support of, government is fostered by maintaining the integrity of these decision-making parameters.

The City of Lake Forest's Decision-Making Parameters shall be reviewed by the City Council on an annual basis and shall be included on all agendas of the City Council and Boards and Commissions.

Gorton Community Center 2020 Budget Draft Summary

[illegible]

**Gorton Community Center
2019 Budget**

		2020								
			2017	2018	2019	2019	2020	\$ Variance	% Variance	
			Actual	Actual	Budget	7 Months Actual & 5 Months Budget	Budget	2020 Bgt vs 2019 Refrcst	2020 Bgt vs 2019 Refrcst	Notes
Room Rentals & Leases										
	4001 - Annual Leases		172,647	169,665	177,087	166,466	175,300	8,834	5.31%	See Annual Leases subschedule
	4002 - Daily and Contract Rent, Net		93,951	131,953	128,750	133,049	133,889	840	0.63%	3% increase over 2019 with adjustment for LoMastro decrease
	4003 - Drop In Center Rent		49,968	51,468	53,014	53,014	54,604	1,590	3.00%	3% increase over 2018
	4004 - Theatre Rent		52,523	76,488	80,500	78,342	77,200	(1,142)	-1.46%	budget accounts for theater availability
	4004 - Technical Fees		16,232	20,870	19,100	16,128	18,000	1,872	11.61%	based on activity
			385,321	450,084	458,451	446,999	458,993	11,995	2.68%	
Administration Expense										
	5001 - Payroll									
	5001.01 - Administration		331,829	351,780	401,380	391,262	432,968	41,706	10.66%	3% increase for line staff; increase in hours for events, film, accountant
	5001.02 - Porter		50,727	57,329	50,295	53,489	66,157	12,668	23.68%	3% increase for line staff; moved event services coordinator to porter line, increased hours for position 5 hrs a week
	5001.03 - Taxes		29,826	31,861	34,553	32,455	38,183	5,728	17.65%	7.65% of payroll
	5001.04 - Payroll Fees		2,884	3,278	3,420	3,224	3,420	196	6.08%	3% increase over 2018
	Total 5001 - Payroll		415,266	444,248	489,648	480,431	540,728	60,297	12.55%	
	5002 - Porter/Cleaning Services		66,937	71,209	70,300	71,897	74,054	2,157	3.00%	3% increase per vendor
	5003 - Copier		5,274	5,622	5,400	5,252	5,964	712	13.55%	\$468/mo includes lease and avg copy charge
	5004 - Postage		924	1,298	1,200	1,019	1,200	181	17.74%	Same as 2019
	5005 - Internet		2,888	2,890	3,060	2,746	2,940	194	7.06%	Comcast \$245/mo
	5006 - Marketing		35,570	37,741	50,000	44,408	70,350	25,942	58.42%	Quarterly mailers and misc ads; addition of marketing contractor; creation of Gorton app previous year included \$12K of strategic marketing expense
	5007 - Printing		58	231	600	347	600	253	73.06%	Misc stationery needs
	5008 - Insurance									
	5008.02 - Liability Insurance		22,987	17,906	22,469	21,322	21,499	177	0.83%	
	5008.03 - Workers Compensation Insurance		8,518	4,918	5,091	4,923	4,703	(220)	-4.47%	
	5008.05 - Liquor Liability Insurance		1,709	350	300	600	300	(300)	-50.00%	
	5008.04 - Directors & Officers Insurance		825	1,896	7,200	1,790	3,237	1,447	80.84%	
	5008.10 - Reimbursed Health Insurance		350	(321)	1,790	7,013	11,135	4,122	0.00%	50% Subsidy for Participants (3 Employees @ \$309/ea per month)
	Total 5008 - Insurance		34,389	24,749	36,850	35,648	40,874	5,226	14.66%	
	5009 - Website Maintenance		5,893	3,635	6,000	3,820	6,000	2,180	57.06%	Blueshoo \$3,600, Misc Consultation \$2,400
	5010 - Accounting		10,000	10,300	10,600	10,600	10,600	-	0.00%	Audit fee per proposal
	5011 - Office Supplies		7,390	8,403	9,000	11,110	10,000	(1,110)	-9.99%	
	5012 - Utilities									
	5012.01 - Gas		14,487	14,843	17,000	18,997	19,570	573	3.02%	3% increase
	5012.02 - Electric		32,867	46,232	44,200	44,700	46,040	1,340	3.00%	3% increase
	5012.03 - Water/Sewer		2,230	2,448	2,600	2,495	2,600	105	4.22%	\$650/quarter
	5012.04 - Telephone		11,971	11,331	12,000	11,768	12,121	353	3.00%	Birch, Marlin, Access, Porter Phone (DIC pays portion); 3% inc.
	Total 5012 - Utilities		61,555	74,854	75,800	77,960	80,331	2,371	3.04%	
	5014 - Building Maintenance									
	5014.02 - Pest Control		540	540	540	540	540	-	0.00%	Quarterly service
	5014.03 - Cleaning Supplies		7,857	9,103	9,000	7,794	8,500	706	9.06%	\$2125/qtr
	5014.10 - Theatre Maintenance		3,278	6,380	14,000	8,409	11,500	3,091	36.75%	annual inspections and supplies
	5014.08 - Miscellaneous		11,350	11,436	15,000	15,374	30,000	14,626	95.14%	includes previous GCC agreement amount; elevator and other building maintenance
	5014.09 - GCC/City Agreement		15,000	15,000	15,000	9,810	-	(9,810)	-100.00%	
	Total 5014 - Building Maintenance		38,025	42,459	53,540	41,927	50,540	8,613	20.54%	
	5015 - Bank/Credit Chg and Late Fees		12,995	22,525	20,600	28,272	20,500	(7,772)	-27.49%	Includes change of credit card processor and assumption of passing some fees to consumers
	5017 - Miscellaneous									
	5017.01 - Dues and Subscriptions		20	115	130	15	15	-	0.00%	Annual Report Fee, Filing Fee
	5017.02 - Vending Machine		(312)	203	-	(334)	-	334	0.00%	Net from Vending Machine
	5017.03 - License Fees		15	25	-	15	-	(15)	-100.00%	Moved to Dues & Subscriptions
	5017.06 - Exec Director's Discretionary Fund		-	-	15,000	8,437	10,000	1,563	18.53%	Exec Director Discretionary Fund, non-budgeted items, Chairman's discretionary
	5017.05 - Meeting Expense		-	844	4,000	3,142	4,000	858	27.31%	Board Meetings, Staff & Misc Meetings
	5017.09 - Educator/Conferences		-	5,121	6,000	4,414	6,500	2,086	100.00%	Arts MW, arts marketing conference, Telluride, Sundance
	5017.08 - Staff Development		165	474	1,200	1,089	3,400	2,311	212.21%	Staff training, staff appreciation, one time staff DISC assesment
	Total 5017 - Miscellaneous		(112)	6,782	26,330	16,778	23,915	7,137	42.54%	
	5019 - Computer Equip/Maint/Software		9,668	11,124	10,000	12,645	20,000	7,355	58.17%	Replace computer equipment and ongoing maintenance; \$10,000 for security audit
	5021 - Strategic Planning Contingency				60,000	31,773	-	(31,773)	100.00%	
	5020 - Non-Capital Items		12,980	11,741	2,780	1,840	2,000	160	8.70%	carts other miscellaneous
Other Income										
	4301 - Administrative Fees		4,920	4,920	4,920	5,084	5,100	16	0.31%	DIC Agreement, \$410/month for copies, accountant, cr card fees
	4302 - Interest		95	1,356	1,500	1,433	1,500	67	4.68%	Operating Acct
	4304 - Miscellaneous		50,750	-	-	15	-	(15)	0.00%	
	4306 - Distributions - Endowment Fund		-	-	125,000	62,500	136,000	73,500	0.00%	See subschedule for calculation
	Total Operations Expense		663,935	773,536	800,288	809,441	817,996	8,555	1.06%	
			(278,614)	(323,452)	(341,837)	(362,442)	(359,003)	3,440	-0.95%	
Programs & Events - Income										

**Gorton Community Center
2019 Budget**

		2017	2018	2019	7 Months Actual &	2020	2020 Bgt vs	2020 Bgt vs	
		Actual	Actual	Budget	5 Months Budget	Budget	2019 Refrcst	2019 Refrcst	Notes
	Programs								
	4102 - PASTA	98,590	116,572	120,000	122,033	120,000	(2,033)	-1.67%	2 Plays in Spring, 1 in Summer, 3 In Fall; Enrollment is maxed out
	4101 - Fencing	5,940	6,912	5,400	11,124	9,042	(2,082)	-18.72%	
	4100 - Knitting	1,710	2,385	960	2,000	1,800	(200)	-10.00%	
	4103 - Yoga	2,751	3,478	3,500	3,565	2,500	(1,065)	-29.87%	
	4104 - Dog Obedience/Animal Related	-	948		1,330		(1,330)	-100.00%	
	4106 - Sewing	7,845	19,834	20,000	24,588	26,500	1,912	7.78%	
	4107 - Bridge	4,133	6,440	5,000	2,500	4,400	1,900	76.00%	
	4109 - Cooking Classes	9,315	11,975	10,000	9,245	9,750	505	5.46%	10 Classes per year
	4111 - Other	31,957	38,995	40,500	46,562	55,470	8,908	19.13%	Soccer Stars, Im App, Book Club, NS Distillery, Tai Chi, Self Improvement
	4112 - Manners	1,725	9,305	9,000	12,385	12,600	215	1.74%	
	4113 - Bubbles Academy	2,127	1,350	1,050	2,525	-	(2,525)	-100.00%	Program discontinued
	4116 - Computer/Photo	2,335	2,345	1,500	620	1,150	530	85.48%	
	4125 - Music Lessons	1,097	238	300	150	200	50	33.33%	Piano lessons
	4100 - Meditation	-	3,375	3,500	1,640	1,500	(140)	-8.54%	
	4100 - Palette & Pours	-	1,200	2,000	1,250	1,750	500	40.00%	
	4100 - Improv & Acting	-	4,555	5,500	9,328	7,000	(2,328)	-24.96%	Acting, Film Camp
	4100 - High School Prep	-	4,797	4,500	4,878	1,500	(3,378)	-69.25%	
	4122 - Robothink	4,729	2,945		2,750	4,080	1,330	48.36%	Additional mini camps
		174,254	237,649	232,710	258,473	259,242	769	0.30%	
	Events								
	4117 - Safety Town	13,483	26,841	27,000	13,514	12,500	(1,014)	-7.50%	
	4118 - Dog Day	215	1,355	1,500	1,322	550	(772)	-58.40%	
	4119 - Film Festival & Series	16,207	69,765	55,000	36,529	47,200	10,671	29.21%	Childrens Film Fest, Summer, Holiday, Spring Series, Mountain Film, 1st Thurs
	4130 - Gene Siskel Film Series	4,196	1,700	-	-	-	-	0.00%	Discontinued
	4125 - Hughes Distribution	16,999	-	18,500	19,077	18,500	(577)	-3.02%	To cover film cost overages
	4120 - Family Concerts	12,573	10,815	11,000	20,000	6,500	(13,500)	-67.50%	Event similar to Brown Bear
	4121 - Kids Only Holiday Shoppe	1,813	1,788	1,500	1,500	1,800	300	20.00%	
	4123 - Speakers	-	-	-	-	-	-	0.00%	
	4201 - Grotto	7,187	6,250	9,000	12,404	7,500	(4,904)	-39.54%	
	4123 - PAC Committee	-	-	-	-	-	-	0.00%	
	4128 - Greater Good	-	53,240	50,000	34,552	35,000	448	1.30%	Kellogg Partnership
	4204 - Other	35,907	26,717	35,000	35,189	35,000	(189)	-0.54%	2 StoryTelling Events, 2 Concert Events, Block Party; Ginger Bread House Deco Party
	4225 - Event Sponsorships			35,000	51,125	55,000	3,875	7.58%	Gorton Producer Program - budget reflects strategic plan goals
	4226 - Signature Events					25,000		0.00%	2nd City (old Board Event line item)
	4202 - Jazz Tickets	3,200	3,710	3,700	-	3,400	3,400	0.00%	Red Rose Concert
		111,780	202,181	247,200	225,212	247,950	22,738	10.10%	
	Total Program & Event Revenue	286,034	439,830	479,910	483,685	507,192	23,507	4.86%	
					-				
	Programs & Events - Expense								
	Programs								
	5102 - PASTA Expense	63,162	75,666	78,000	83,911	84,000	89	0.11%	60% of fees after expenses for all PASTA programs
	5101 - Fencing	2,268	6,350	3,500	8,634	6,350	(2,284)	-26.45%	
	5100 - Knitting	1,026	936	550	1,587	1,080	(507)	-31.95%	
	5103 - Yoga	707	1,788	1,750	2,359	1,500	(859)	-36.41%	
	5106 - Sewing	5,475	13,805	12,000	19,340	19,500	160	0.83%	
	5107 - Bridge	98	228	2,500	2,500	-	(2,500)	-100.00%	50% of fees
	5109 - Cooking Class	7,450	9,150	6,500	5,392	7,500	2,108	39.09%	\$50/person; includes only Froggy's classes
	5111 - Other	15,654	22,090	20,250	23,091	31,800	8,709	37.72%	
	5112 - Manners	1,877	8,526	7,000	9,695	9,900	205	2.11%	
	5116 - Computer/Photo	1,388	1,198	1,000	1,000	750	(250)	-25.00%	Digital SLR, Iphone Photo
	5100 - Meditation	-	2,240	1,700	1,550	900	(650)	-41.94%	
	5100 - Palette & Pours	-	595	1,750	700	1,225	525	75.00%	
	5100 - Improv & Acting	-	1,703	3,750	6,417	4,200	(2,217)	-34.55%	Acting, Film Camp
	5100 - High School Prep	-	2,269	2,250	1,250	1,530	280	22.40%	
	5122 - Robothink	2,016	1,114	-	1,625	-	(1,625)	-100.00%	Additional mini camps
		101,121	147,658	142,500	169,051	170,235	1,184	0.70%	
	Events								
	5117 - Safety Town	2,686	8,976	7,000	5,060	6,000	940	18.58%	
	5118 - Dog Day	580	487	500	1,309	1,000	(309)	-23.61%	
	5119 - Film Festival & Series	13,421	33,631	35,000	29,476	46,400	16,924	57.42%	
	5130 - Gene Siskel Film Series	3,599	2,840	-	-	-	-	0.00%	Discontinued
	5120 - Family Concerts	5,701	6,817	7,000	13,125	5,700	(7,425)	-56.57%	Event similar to Brown Bear (*17)
	5121 - Kids Only Holiday Shoppe	1,333	410	1,000	1,000	500	(500)	-50.00%	No changes from 2017
	5201 - Grotto	2,634	2,894	2,900	2,300	2,900	600	26.09%	DJ, decorations, porter
	5123 - PAC Committee							0.00%	
	5204 - Other	23,099	21,025	25,000	41,183	25,000	(16,183)	-39.30%	2 StoryTelling Events, 2 Concert Events, Block Party; Ginger Bread House Deco Party

**Gorton Community Center
2019 Budget**

			2017	2018	2019	7 Months Actual &	2020	2020 Bgt vs	2020 Bgt vs	
			Actual	Actual	Budget	5 Months Budget	Budget	2019 Refrcst	2019 Refrcst	Notes
		5202 - Jazz	1,225	1,400	1,400	1,400	1,400	-	0.00%	Red Rose Concert
		5226 - Signature Event					40,000		0.00%	Expenses related to strategic programming initiative
			54,278	78,480	79,800	94,853	128,900	34,047	35.89%	
		Total Program & Events Expense	155,399	226,138	222,300	263,904	299,135	35,231	13.35%	
		Programs & Events, net	130,635	213,692	257,610	219,781	208,057	(11,724)	-5.33%	
		Drop-In Center - Income								
		4401.1 - Enrollment	15,531	14,455	22,000	24,275	20,000	(4,275)	-17.61%	
		4402 - Hourly	209,637	198,472	217,000	183,722	215,000	31,278	17.02%	
		4403 - Lunch Bunch	8,295	9,698	10,000	9,899	15,000	5,101	51.53%	Lunch fees increase \$1/per
		4404 - Camp Gorton/Mini Camps	37,761	40,356	41,500	49,154	49,000	(154)	-0.31%	Reducing number of mini camps 2019;
		4405 - Other								
		4405.04 - Other-Donations	5,000	2,529	1,000	1,026	1,000	(26)	-2.53%	Fundraiser
		4405.1 - Book Fair	50				-	-	0.00%	
		Total 4405 - Other	5,050	2,529	1,000	1,026	1,000	(26)	-2.53%	
		Total Revenue, Drop-In Center	276,274	265,510	291,500	268,076	300,000	31,924	11.91%	
		Drop-In Center - Expense								
		5401 - Payroll								
		5401.01 - Drop In Center	202,259	208,531	193,000	191,738	195,573	3,835	2.00%	2% increase
		5401.04 - Taxes	15,257	16,169	14,765	14,653	14,961	308	2.10%	7.65% of payroll
		5401.05 - Payroll Fees	1,456	1,554	1,700	1,574	1,300	(274)	-17.41%	est \$50/payroll
		Total 5401 - Payroll	218,972	226,254	209,465	207,965	211,834	3,869	1.86%	
		5402 - Administrative Services	4,920	4,920	4,920	5,270	5,000	(270)	-5.12%	Payable to GCC for copies, cr card fees, admin
		5403 - Rent	49,968	51,468	53,014	52,240	53,807	1,567	3.00%	3% increase
		5404 - Telephone	999	674	1,000	839	1,000	161	19.19%	
		5405 - Staff Development/Education	-	608	1,500	928	1,500	572	61.64%	Staff Meetings
		5406 - Office Supplies	346	436	350	375	350	(25)	-6.67%	Toner, misc supplies
		5407 - Classroom Supplies	2,193	1,974	1,000	2,226	1,000	(1,226)	-55.08%	
		5407.1 - Snack Expense	843	513	1,000	924	2,400	1,476	159.74%	
		5407.2 - Lunch Expense	10,223	10,652	10,000	9,711	15,000	5,289	54.46%	Nets against Lunch Bunch Income
		5408 - Cleaning & Laundry	4,535	4,645	5,000	4,968	5,000	32	0.64%	\$417/month
		5409 - Marketing	-	78	400	491	500	9	1.83%	
		5410 - Camp	3,781	878	600	475	500	25	5.26%	Camp Gorton, mini camp expenses
		5413 - Classroom Equipment	-		1,000	500	1,000	500	100.00%	Painting, misc equipment
		5414 - Miscellaneous	1,054	2,608	2,000	1,140	2,000	860	75.44%	Food Service Permit, Parent Coffees, health record service
		Total Expense, Drop-In Center	297,834	305,708	291,249	288,052	300,891	12,839	4.46%	
		Drop-In Center, net	(21,560)	(40,198)	251	(19,976)	(891)	19,085	-95.54%	
		Total Gorton Operations	(169,539)	(149,958)	(83,976)	(162,637)	(151,837)	10,801	-6.64%	
		5021 - Depreciation Expense	(259,173)	(246,602)	(270,000)	(268,746)	(282,000)	(13,254)	4.93%	Based on projected 2019 Cap Exp
			(428,712)	(396,560)	(353,976)	(431,383)	(433,837)	(2,453)	0.57%	
		Unrestricted Activity								
		Donations - Income								
		4501 - General Donations								
		4501.13 - Spring/Fall Appeal	222,927	239,538				-	0.00%	
		4501.51 - Unrestricted - Individual	8,003	34,204				-	0.00%	General Donations, Annual Fund Giving
		4501.52 - Unrestricted - Corporation	13	1,110				-	0.00%	General Donations
		4501.53 - Unrestricted - Foundation	20,017	15,038				-	0.00%	General Donations
		4501 - 1 Quarter Donations			30,000	31,456	32,000		1.73%	Budget reflects strategic plan goals
		4501 - Spring Appeal			60,000	48,563	55,000		13.25%	Budget reflects strategic plan goals
		4501 - 3rd Quarter Donations			15,000	12,050	11,000		-8.71%	Budget reflects strategic plan goals
		4501 - Fall Appeal			160,000	170,000	176,000		3.53%	Budget reflects strategic plan goals
		4501.80 - In-Kind Donations	31,000	6,936	7,680	7,680	7,680	-	0.00%	Safety Town Storage \$640/mo
		4501 - Discount on Pledges	5,505	3,559		-	-	-	0.00%	
			287,465	300,385	272,680	269,749	281,680	11,931	4.42%	
		Donations - Expense	56,650	68,021	72,000	72,304	90,000	17,696	24.47%	2 Appeals, Event, 2 Development Salaries & Taxes (second position moved from strategic programming)
		Unrestricted Donations, net	230,815	232,363	200,680	197,445	191,680	(5,765)	-2.92%	Annual Report (Appeal cost has decreased with new vendor), Event
		Events Committee								
		4504.1 - Income	65,815	38,772	35,000	41,100	-	(41,100)	-100.00%	Moved to program & events (second city & GPP)
		5504.1- Fundraising Expenses	37,087	13,883	15,000	15,000	-	(15,000)	-100.00%	Moved to program & events (second city)
		Events Committee, net	28,728	24,889	20,000	26,100	-	(26,100)	-100.00%	

**Gorton Community Center
2019 Budget**

				2017	2018	2019	7 Months Actual &	2020	2020 Bgt vs	2020 Bgt vs	
				Actual	Actual	Budget	5 Months Budget	Budget	2019 Refrcst	2019 Refrcst	Notes
			Unrestricted Activity, net	259,543	257,252	220,680	223,545	191,680	(31,865)	-14.25%	
			Temporarily Restricted Activity								
			6005 - Restricted Fund Income	65,778	70,826		29,247	-	(29,247)	-100.00%	
			6004 - Restricted Fund Expenditure	(146,065)	(151,927)		(64,711)	-	64,711	-100.00%	
			Temporarily Restricted Activity, net	(80,287)	(81,101)		(35,464)	-	35,464	-100.00%	
			Permanently Restricted Activity								
			Hughes Film Series								
			6010 - Hughes Film Series Income	12,781	13,204	15,000	7,356	7,500	144	1.96%	
			6011 - Management Fees	(5,303)	(5,677)	(5,800)	(5,468)	(5,900)	(432)	7.90%	1% of projected balance of \$590,375
			6013 - Unrealized Gain/Loss on Investments	50,077	(27,545)		62,825	-	(62,825)	0.00%	
			6015 - Draws on Investment Acct	(16,999)	(20,546)	(18,500)	(81,577)	(18,500)	63,077	-77.32%	Draw for film expenses
			Hughes Film Series Activity, net	40,556	(40,563)	(9,300)	(16,864)	(16,900)	(36)	0.21%	
			Permanently Restricted Donations								
			6002 - Realized Gain/Loss on Investments	25,203	-		-	-	-	0.00%	
			6003 - Unrealized Gain/Loss on Investments	326,784	(275,927)		493,838	-	(493,838)	0.00%	
			6006 - Income from Investments	75,326	87,418	75,000	80,912	80,000	(912)	-1.13%	
			6011 - Draws on Investment Acct	-	-	(125,000)		(136,000)	(136,000)	0.00%	See subschedule
			6012 - Permanently Restricted Fund Income				6,250			0.00%	
			6007 - Permanently Restricted Donations	95,000	95,000	25,000	25,000	20,000	(5,000)	-20.00%	Donations to Endowment
			6008 - Gain/Loss on Stock Sale	(33)	125		124	-	(124)	0.00%	Gain/Loss on stock gift holding period
			6008 - Management Fees	(29,368)	(35,978)	(46,500)	(41,159)	(43,200)	(2,041)	4.96%	1% of projected balance of \$4,320,556
			Permanently Restricted Donation Activity, net	492,912	(129,362)	(71,500)	564,965	(79,200)	(644,165)	-114.02%	
			Total Permanently Restricted Activity	533,468	(169,925)	(80,800)	548,101	(96,100)	(644,201)	-117.53%	
			Total Unrestricted, Temp Restr, Perm Restr Activity	712,724	6,227	139,880	736,182	95,580	(640,602)	-87.02%	
			Net Income/Loss	284,012	(390,334)	(214,096)	304,799	(338,257)	(643,055)	-210.98%	

Gorton Community Center Capital Budget (Gorton's Responsibility)

	Total	2015 (FY16)	2016 Actual	2017 Actual	2018 (FY19)	2019 (FY20)	2019 Actual	2020 (FY21)	2021 (FY22)	2022 (FY23)
C. Master Renovation Plan										
Total Project Cost	\$ 4,341,918	\$4,341,918								
Understage Subwoofer Installation & Connection	\$ 5,334		\$ 5,334							
Center Stage Rigging & Installation	\$ 6,200		\$ 6,200							
	\$ 4,353,452		\$ 11,534		\$ -	\$ -		\$ -	\$ -	\$ -

D. GCC Capital Expenditures

1	Cleaning & Inspection of Auditorium Murals	\$ 5,000			\$ 5,000					
2	Two entrance signs for Gorton	\$ 18,000							\$ 18,000	
3	Update Bathrooms	\$ 69,500			\$ 30,000	\$ 10,000	\$ 11,500	\$ 18,000		
4	DIC Playground Equipment/Flooring Replacement	\$ 77,723				\$ 25,000	\$ -			
5	Replacement of air conditioner	\$ 11,475								
6	Keyless Access System for Exterior Doors (Note 1)	\$ 37,100		\$ 37,100						
7	Wood Floor Refinishing	\$ 10,000				\$ 3,500	\$ 2,500		\$ 4,000	
8	Concrete flooring sealant (all floors in North Addition)	\$ 7,500								\$ 7,500
9	Painting interior of building including public rooms & halls	\$ 67,500			\$ 8,000	\$ 8,500	\$ 18,000	\$ 15,000	\$ 9,000	\$ 9,000
10	Lower level hall and annex cement grinding/staining	\$ 41,720	\$ 41,720							
11	New Website	\$ 30,000		\$ 30,000						
12	Contingency - 2015 Renovation	\$ -								
13	Theater Board Cover	\$ -								
14	Update Grotto	\$ -								
15	Replace Carpet in Nagel Room and upstairs offices	\$ 12,600				\$ 5,000	\$ 7,600			
16	Security cameras	\$ 14,500			\$ 10,000		\$ 4,500			
17	Folding Chairs (200 @ \$28)	\$ 5,600			\$ 5,600					
18	Water Heater	\$ 11,350			\$ 11,350					
19	Big Blue Blocks	\$ 7,500			\$ 7,500					
20	Theater Lighting	\$ 25,000			\$ 7,190	\$ 25,000	TBD			
21	Sealcoat and Stripe Parking Log	\$ 6,000			\$ 6,000					
22	Card Tables	\$ 1,400			\$ 1,400					
23	Refinish DIC Cement Flooring - Carpeted	\$ 5,746			\$ 20,000					
24	Draperies - Friends/1861 - Not Budgeted	\$ -								
25	Commercial Refrigerator - Not Budgeted	\$ -								
26	Office and lower level kitchen update	\$ 5,000				\$ 5,000	TBD			
27	Mac Laptop	\$ 8,500				\$ 5,000	\$ 3,500			
28	Handrail for Theater Stairs	\$ 7,000				\$ 3,500	\$ 3,500			
29	Stage Monitor Patch	\$ 4,500			\$ 4,500					
30	Hallway wayfinding and security signage						\$ 1,300			
31	Storm Windows						\$ 3,300			
32	Trash receptical door repair									
33	Theater carpet							\$ 9,000		
34	Custom refrigerated drawer for bar area in Glore solarium							\$ 5,000		
35	Theater speakers and microphones							\$ 6,500		
36	Landscaping									
37	Ask Joan building activity system							\$ 5,000		
38	Upgrade one classroom with new technology							\$ 8,000		
		\$ 490,214	\$ 41,720	\$ -	\$ 67,100	\$ 116,540	\$ 90,500	\$ 55,700	\$ 66,500	\$ 31,000

Total Gorton Capital Improvements (C and D)	\$ 4,843,666	\$ 41,720	\$ 11,534	\$ 67,100	\$ 116,540	\$ 90,500		\$ 66,500	\$ 31,000	\$ 16,500
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Gorton Community Center FIVE YEAR FORECAST

	Actual 2016	ACTUAL 2017	ACTUAL 2018	ESTIMATE 2019	BUDGET 2020	PROJECTED 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024
Fund Balance 1/1	8,407,074	8,612,019	8,895,998	8,482,290	8,787,089	8,448,832	8,119,032	7,787,797	7,455,085
Revenue									
Room Rentals/Leases	415,374	385,321	450,084	446,999	458,993	472,763	486,946	501,554	516,601
Programs and Events	236,141	286,031	399,542	483,685	507,192	532,552	548,528	564,984	581,934
Drop In Center	255,136	276,274	265,511	268,076	300,000	309,000	318,270	327,818	337,653
Unearned Revenue/Contributions	291,780	403,539	341,873	310,849	281,680	290,130	298,834	307,799	317,033
Total Revenue	1,198,431	1,351,165	1,457,010	1,509,609	1,547,865	1,604,445	1,652,578	1,702,155	1,753,220
Expenses									
Administration	680,888	807,934	859,300	896,745	907,996	935,236	963,293	992,192	1,021,957
Programs and Events	142,059	155,397	226,728	263,904	299,135	308,109	317,352	326,873	336,679
Drop In Center	262,729	297,834	305,986	288,052	300,891	309,918	319,215	328,792	338,655
Total Expenses	1,085,676	1,261,165	1,392,014	1,448,701	1,508,022	1,553,263	1,599,861	1,647,856	1,697,292
Operating Income	112,755	90,000	64,996	60,908	39,843	51,182	52,718	54,299	55,928
Depreciation Expense	(257,902)	(259,173)	(267,964)	(268,746)	(282,000)	(282,000)	(282,000)	(282,000)	(282,000)
Temporarily Restricted Activity, Net	2,672	(80,286)	(61,361)	(35,464)	0	0	0	0	0
Permanently Restricted Activity, Net	347,420	533,438	(149,379)	548,101	(96,100)	(98,983)	(101,952)	(105,011)	(108,161)
Other									
Net Income	204,945	283,979	(413,708)	304,799	(338,257)	(329,801)	(331,235)	(332,712)	(334,233)
Fund Balance 12/31	8,612,019	8,895,998	8,482,290	8,787,089	8,448,832	8,119,032	7,787,797	7,455,085	7,120,851

Check: ending FB audit report	8,612,019	8,895,998	8,482,290
Difference	0	0	0

*Note that Permanently Restricted Activity, net includes a 3% draw on on the investment account and does not reflect any unrealized gain or loss on the investments

Attachment 1

**ESTIMATING EQUALIZED ASSESSED VALUATION, TAX LEVY LIMITATIONS
AND NEW GROWTH PROJECTIONS FOR 2019**

PROJECTED 2019 EQUALIZED ASSESSED VALUATION

Based on information from the County Clerk's Office
the projected Equalized Assessed Valuation (EAV) of property
in The City of Lake Forest for the tax year 2019 is as follows:

2018 EAV for The City of Lake Forest	2,531,126,514
Estimated average change to existing property	<u>-1.90%</u>
2019 EAV for existing property	<u>2,483,018,503</u>
Total Estimated New Construction Growth for 2019	\$ 19,396,097
Total Projected EAV for 2018 Tax Levy	<u>\$ 2,502,414,600</u>

**COMPUTATION OF MAXIMUM TAX EXTENSION FOR 2019 UNDER THE PROPERTY TAX
EXTENSION LIMITATION ACT**

A.	Tax Levy Extensions for the 2018 Tax Year (Excluding Debt Service, Special Rec and partial Fire Pension Tax Levy Extension)	\$ 30,064,055
B.	Total Projected EAV for 2019 Tax Levy	\$ 2,502,414,600
C.	Total Estimated New Construction Growth for 2019	\$ 19,396,097
D.	CPI Increase for 2019 Levy	1.90%
Step 1	Numerator of Limiting Rate:	\$ 30,064,055 X 101.900% = <u>\$ 30,635,272</u>
Step 2	Denominator of Limiting Rate:	\$ 2,502,414,600 - 19,396,097 = <u>\$ 2,483,018,503</u>
Step 3	Limiting Rate (Per \$100 EAV):	\$ 30,635,272 / 2,483,018,503 = <u>\$ 0.01234</u>
Step 4	Maximum Tax Extension for 2019 Tax Year (Excluding Debt Service Tax Levy Extension):	\$ 2,502,414,600 X \$ 0.01234 = <u>\$ 30,874,579</u>
Step 5	Added Tax Levy Extension Based on New Growth (Step 4 minus Step 1)	= <u>\$ 239,307</u>
Aggregate Levy - Truth in Taxation Estimate:		102.70%
Tax Cap		1.90%
TIF		0.00%
New Construction		<u>0.80%</u>
		<u>2.70%</u>

The City of Lake Forest Tax Levy 2019

Attachment 2

FUND	2019 LEVY	2018 Extension	\$ CHANGE	% CHANGE
General	\$14,133,961	13,870,423	263,538	1.90%

Pension Funds

IMRF/SS - Funded Ratio 86.2%	1,246,492	1,223,250	23,242	1.90%
Police Pension - Funded Ratio 50.34%	2,690,726	2,194,861	495,865	22.59%
Fire Pension - Funded Ratio 68.51%	1,791,412	1,555,246	236,166	15.19%
Sub-Total Pension Funds	5,728,630	4,973,357	755,273	15.19%

Public Safety
pension fee

Other Funds

Recreation and Parks	4,710,723	4,622,888	87,835	1.90%
Recreation and Parks-IMRF/SS	578,727	567,936	10,791	1.90%
Special Recreation			0	
Capital Improvements (Cap Applies)	1,538,000	1,730,225	(192,225)	-11.11%
Recreation and Parks/Specific Purpose	125,000	125,000	0	0.00%
Library	3,834,208	3,762,716	71,492	1.90%
Library-sites	419,329	411,510	7,819	1.90%
Sub-Total Other Funds	11,205,987	11,220,275	(14,288)	-0.13%

TOTAL LEVY UNDER TAX CAP

31,068,578	30,064,055	1,004,523	3.34%
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Bond Funds (Cap Applies)

2010/2013 GO Bonds MS/CIP	1,393,963	1,147,307	246,656	21.50%
2009 GO Bonds Western	282,495	278,195	4,300	1.55%
Extension Adjustment		16,550	(16,550)	
2015 GO Bonds - CIP	225,363	227,613	(2,250)	-0.99%
Sub-Total Bond Funds	1,901,821	1,669,665	232,156	13.90%

Add Sequestration

TOTAL TAX LEVY BEFORE NEW GROWTH and ALLOWANCES

32,970,399	31,733,720	1,236,679	3.90%
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Fire Pension PA 93-0689	103,759	91,348	12,411	13.59%
Special Recreation	483,856	474,834	9,022	1.90%
Plus New Growth	239,307		239,307	N/A
GRAND TOTAL TAX LEVY	33,797,321	32,299,902	1,497,419	4.64%

Ord 2013-70 Debt/Capital Cap Aggregate Levy (Truth in Taxation)

3,439,821	3,399,890	39,931	1.17%
31,895,500	30,630,237	1,265,263	4.13%

Cap \$3,525,580

Public hearing if
increase >5.0%

DISTRIBUTION OF GROWTH

General Fund Levy -	\$ 209,774
Library Levy -	29,533
TOTAL NEW GROWTH	\$ 239,307

The City of Lake Forest Tax Levy 2019

Attachment 3

FUND	2019 LEVY	2018 Extension	\$ CHANGE	% CHANGE
General	\$14,343,735	13,870,423	473,312	3.41%
<u>Pension Funds</u>				
IMRF/SS	1,246,492	1,223,250	23,242	1.90%
Police Pension	2,690,726	2,194,861	495,865	22.59%
Fire Pension	1,895,171	1,646,594	248,577	15.10%
Sub-Total Pension Funds	5,832,389	5,064,705	767,684	15.16%
<u>Agency Funds</u>				
Recreation and Parks	4,710,723	4,622,888	87,835	1.90%
Recreation and Parks-IMRF/SS	578,727	567,936	10,791	1.90%
Recreation and Parks-Specific Purpose	125,000	125,000	0	
Special Recreation	483,856	474,834	9,022	1.90%
Capital Improvements	1,538,000	1,730,225	(192,225)	
Library	3,863,741	3,762,716	101,025	2.68%
Library-sites	419,329	411,510	7,819	1.90%
Sub-Total Agency Funds	11,719,376	11,695,109	24,267	0.21%
	31,895,500	30,630,237	1,265,263	4.13%
<u>Bond Funds</u>				
2010 GO Bonds MS/CIP	1,393,963	1,147,307	246,656	21.50%
2009 GO Bonds Western	282,495	278,195	4,300	1.55%
Extension Adjustment		16,550	(16,550)	
2015 GO Bonds - CIP	225,363	227,613	(2,250)	
Sub-Total Bond Funds	1,901,821	1,669,665	232,156	13.90%
GRAND TOTAL TAX LEVY	33,797,321	32,299,902	1,497,419	4.64%

The City of Lake Forest

Tax Levy

2019

Explanation of Homeowner Increase

Attachment 4

	2019 LEVY	2018 Extension	\$ CHANGE	% CHANGE
Levy before growth and exclusions	\$ 31,068,578	\$ 30,064,055	\$ 1,004,523	3.34%
Plus growth and exclusions	826,922	566,182	\$ 260,740	
TOTAL LEVY UNDER TAX CAP	\$ 31,895,500	\$ 30,630,237	\$ 1,265,263	4.13%
Bond Funds	1,901,821	1,669,665	\$ 232,156	13.90%
TOTAL TAX LEVY	\$ 33,797,321	\$ 32,299,902	\$ 1,497,419	4.64%
Increase excl new growth/exclusions	32,970,399	31,733,720		3.90%
	2019 Forecast	2018 Actual		
City Equalized Assessed Value (EAV) 1/3 market value	2,502,414,600	2,531,126,514		
City Levy	33,797,321	32,299,902		
Tax Rate	1.3506	1.2761	levy divided by EAV X 100	
Average Home Market Value	\$ 784,795	\$ 800,000		
EAV	261,598	266,667		
EAV X Tax Rate/100	\$ 3,533	\$ 3,403	\$ 130	3.82%

This is the impact projected on an average existing home.

This represents 21% (City) and 3% (Library) of the entire tax bill.

(Impacts on individual properties may differ.)

TAX LEVY 2019-2020

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR ALL CORPORATE PURPOSES AND FOR THE PUBLIC SCHOOLS OF THE CITY OF LAKE FOREST, COUNTY OF LAKE AND STATE OF ILLINOIS, FOR THE FISCAL YEAR COMMENCING MAY 1, 2019 AND ENDING APRIL 30, 2020,

WHEREAS, because of legal requirements relating to pension funding, the City is required to increase its annual levy to responsibly meet these obligations; and

WHEREAS, because of uncertainties relating to actual and potential Statewide legislation affecting revenue and tax issues for all municipalities, the City is unable to plan with any levy of predictability, which creates a bona fide emergency beyond the City's control for purposes of fiscal planning; and

WHEREAS, due to these legal requirements and bona fide emergency, the City is required to increase its annual tax levy at levels exceeding the levels set forth in the "tax cap" law,

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF LAKE FOREST, COUNTY OF LAKE AND STATE OF ILLINOIS:

SECTION 1: That the Annual Appropriation Bill, an ordinance making appropriation for the corporate purposes of The City of Lake Forest and the objects and purposes stated therein according to the departments, and other separate agencies, and for the Public Schools of The City of Lake Forest, County of Lake and State of Illinois, for the fiscal year commencing May 1, 2019 and ending April 30, 2020 was duly passed the 15th of July, 2019 and thereafter published in pamphlet form as provided by law, which ordinance by reference thereto is hereby made a part of hereof.

SECTION 2: That the sum of sixty-six million, three hundred sixty-seven thousand, four hundred seventy-five dollars (\$66,367,475) having heretofore legally appropriated for all corporate purposes of The City of Lake Forest and for the Public Schools of The City of Lake Forest, County of Lake and State of Illinois, to be collected from the taxes levied for the fiscal year commencing May 1, 2019 and ending April 30, 2020 be and same hereby is levied against all property subject to taxation with The City of Lake Forest as the same is assessed and equalized for State and County purposes for the said fiscal year.

That the purposes for which the said amount of sixty-six million, three hundred sixty-seven thousand, four hundred seventy-five dollars (\$66,367,475) hereto appropriated and hereby levied, respectively are as follows, to wit:

<u>GENERAL FUND</u>	<u>Appropriation</u>	<u>Tax Levy 2019-2020</u>
<u>General Government</u>		
Salaries and Benefits	\$ 2,545,945	\$ 1,644,710
Supplies/Other Services and Charges	5,225,290	\$ 3,375,597
Contingency - to meet expenses of emergencies and optional expenses not otherwise provided for	3,582,652	-
TOTAL GENERAL GOVERNMENT	\$ 11,353,887	\$ 5,020,307
 <u>Legal</u>		
Contractual Services	\$ 450,000	\$ 286,875
TOTAL LAW	\$ 450,000	\$ 286,875

	<u>Appropriation</u>	<u>Tax Levy 2019-2020</u>
<u>Community Development</u>		
Salaries and Benefits	\$ 1,567,651	\$ -
Supplies/Other Services and Charges	241,328	-
Capital Equipment	-	-
		-
TOTAL COMMUNITY DEVELOPMENT	<u>\$ 1,808,979</u>	<u>\$ -</u>
<u>Public Works Administration</u>		
Salaries and Benefits	\$ 382,346	347,762
Supplies/Other Services and Charges	90,759	82,550
	-	
TOTAL PUBLIC WORKS ADMINISTRATION	<u>\$ 473,105</u>	<u>\$ 430,312</u>
<u>Public Buildings</u>		
Building Maintenance Administration		
Salaries and Benefits	\$ 796,657	342,096
Supplies/Other Services and Charges	873,495	375,091
TOTAL PUBLIC BUILDINGS	<u>\$ 1,670,152</u>	<u>\$ 717,187</u>
<u>Streets</u>		
Salaries and Benefits	\$ 973,064	\$ -
Supplies/ Other Service and Charges	700,593	-
TOTAL STREETS	<u>\$ 1,673,657</u>	<u>\$ -</u>
<u>Sanitation</u>		
Salaries and Benefits	\$ 1,223,391	\$ 759,596
Supplies/ Other Service and Charges	1,086,786	674,778
TOTAL SANITATION	<u>\$ 2,310,177</u>	<u>\$ 1,434,374</u>
<u>Storm Sewers</u>		
Salaries and Benefits	\$ 129,913	\$ 115,325
Supplies/ Other Service and Charges	31,668	28,112
TOTAL STORM SEWERS	<u>\$ 161,581</u>	<u>\$ 143,437</u>
<u>Engineering</u>		
Salaries and Benefits	\$ 528,014	\$ 168,634
Supplies/ Other Service and Charges	370,229	118,241
TOTAL ENGINEERING	<u>\$ 898,243</u>	<u>\$ 286,875</u>
<u>Fire</u>		
Fire Administration		
Salaries and Benefits	\$ 4,738,159	2,357,270
Supplies/ Other Service and Charges	317,141	157,780
Capital Equipment	-	-
Sub-Total	<u>\$ 5,055,300</u>	<u>\$ 2,515,050</u>
Final Approval - 12/2/19 CC		

	<u>Appropriation</u>	<u>Tax Levy 2019-2020</u>
Emergency Medical Services		
Supplies/ Other Service and Charges	\$ 28,813	14,335
Sub-Total	<u>\$ 28,813</u>	<u>\$ 14,335</u>
Fire Suppression		
Supplies/ Other Service and Charges	\$ 105,500	52,487
Sub-Total	<u>\$ 105,500</u>	<u>\$ 52,487</u>
TOTAL FIRE	<u>\$ 5,189,613</u>	<u>\$ 2,581,872</u>
<u>Police</u>		
Salaries and Benefits	\$ 6,327,291	\$ 2,907,636
Supplies/ Other Service and Charges	1,163,906	534,860
TOTAL POLICE	<u>\$ 7,491,197</u>	<u>\$ 3,442,496</u>
TOTAL AMOUNT APPROPRIATED FROM GENERAL FUND	<u>\$ 33,480,591</u>	<u>\$ 14,343,735</u>
Less: Total amount appropriated from other sources other than Tax Levy	19,136,856	
Sub-Total		14,343,735
TOTAL AMOUNT TO BE RAISED BY TAX LEVY FOR GENERAL FUND		<u>\$ 14,343,735</u>

ILLINOIS MUNICIPAL RETIREMENT AND SOCIAL SECURITY

For ILLINOIS MUNICIPAL RETIREMENT and SOCIAL SECURITY
(Excludes Water and Sewer Department, Fleet, Deerpath Golf Course,
Cemetery Commission and School District 67)

General Fund - IMRF	\$ 884,120	\$ 623,246
General Fund - Social Security	671,917	623,246
Parks and Recreation Fund - IMRF	363,254	289,364
Parks and Recreation Fund - Social Security	340,403	289,363
	<u>-</u>	<u></u>
TOTAL AMOUNT APPROPRIATED FROM ILLINOIS MUNICIPAL RETIREMENT AND SOCIAL SECURITY	<u>\$ 2,259,694</u>	<u>\$ 1,825,219</u>
Less: Total amount appropriated from other sources other than Tax Levy	434,475	
Sub-Total		1,825,219
TOTAL AMOUNT TO BE RAISED BY TAX LEVY FOR ILLINOIS MUNICIPAL RETIREMENT AND SOCIAL SECURITY		<u>\$ 1,825,219</u>

FIREFIGHTERS'S PENSION FUND

	<u>Appropriation</u>	<u>Tax Levy 2019-2020</u>
Other Services and Charges	\$ 2,761,271	\$ 1,791,412
Contingency to meet expenses for emergencies and expenses not otherwise provided for	286,503	-
TOTAL AMOUNT APPROPRIATED FOR PAYMENT TO THE FIREFIGHTERS'S PENSION FUND	<u>\$ 3,047,774</u>	<u>\$ 1,791,412</u>
Less: Total amount appropriated from other sources other than Tax Levy	1,256,362	
Sub-Total		1,791,412
TOTAL AMOUNT TO BE RAISED BY TAX LEVY FOR THE FIREFIGHTERS'S PENSION FUND		<u>\$ 1,791,412</u>
Other Services and Charges	\$ 103,759	\$ 103,759
TOTAL AMOUNT TO BE RAISED BY TAX LEVY FOR THE FIREFIGHTERS'S PENSION FUND LAW PA 93-0869	<u>\$ 103,759</u>	<u>\$ 103,759</u>

POLICE PENSION FUND

Other Services and Charges	\$ 3,330,030	\$ 2,690,726
Contingency to meet expenses for emergencies and expenses not otherwise provided for	333,003	-
TOTAL AMOUNT APPROPRIATED FOR PAYMENT TO THE POLICE PENSION FUND	<u>\$ 3,663,033</u>	<u>\$ 2,690,726</u>
Less: Total amount appropriated from other sources other than Tax Levy	972,307	
Sub-Total		2,690,726
TOTAL AMOUNT TO BE RAISED BY TAX LEVY FOR THE POLICE PENSION FUND		<u>\$ 2,690,726</u>

PARKS AND RECREATION FUND**Parks and Forestry**

Administration		
Salaries and Benefits	\$ 2,256,824	\$ 2,013,219
Supplies/ Other Service and Charges	628,132	560,331
Capital Equipment	255,000	227,475
Sub-Total	<u>\$ 3,139,956</u>	<u>\$ 2,801,025</u>
Grounds Maintenance		
Supplies/ Other Service and Charges	\$ 312,500	\$ 278,768
Sub-Total	<u>\$ 312,500</u>	<u>\$ 278,768</u>

	<u>Appropriation</u>	<u>Tax Levy 2019-2020</u>
<u>Athletic Field Plg/Tennis</u>		
Supplies/ Other Service and Charges	\$ 72,500	\$ 64,674
Sub-Total	<u>\$ 72,500</u>	<u>\$ 64,674</u>
 Lake Front Facilities		
Supplies/ Other Service and Charges	\$ 27,500	\$ 24,532
Sub-Total	<u>\$ 27,500</u>	<u>\$ 24,532</u>
 <u>Tree Trimming</u>		
Supplies/ Other Service and Charges	\$ 41,250	\$ 36,797
Sub-Total	<u>\$ 41,250</u>	<u>\$ 36,797</u>
 <u>Tree Removal</u>		
Supplies/ Other Service and Charges	\$ 18,500	\$ 16,503
Sub-Total	<u>\$ 18,500</u>	<u>\$ 16,503</u>
 <u>Insect & Disease</u>		
Supplies/ Other Service and Charges	\$ 19,000	\$ 16,949
Sub-Total	<u>\$ 19,000</u>	<u>\$ 16,949</u>
 <u>Tree & Shrub Planting/Care</u>		
Supplies/ Other Service and Charges	\$ 12,500	\$ 11,151
Sub-Total	<u>\$ 12,500</u>	<u>\$ 11,151</u>
 TOTAL PARKS AND FORESTRY SECTION	<u>\$ 3,643,706</u>	<u>\$ 3,250,399</u>
 <u>Recreation</u>		
<u>Recreation Programs</u>		
Salaries and Benefits	\$ 3,052,670	\$ 886,542
Supplies/ Other Service and Charges	1,720,729	\$ 499,726
Capital Equipment	-	\$ -
Sub-Total	<u>\$ 4,773,399</u>	<u>\$ 1,386,268</u>
 Parks Equipment Reserve	255,000	\$ 74,056
Recreation and Parks Specific Purpose	125,000	\$ 125,000
Contingency to meet expenses of emergencies and expenses not otherwise provided for	950,076	-
TOTAL RECREATION SECTION	<u>\$ 6,103,475</u>	<u>\$ 1,585,324</u>
 TOTAL AMOUNT APPROPRIATED FROM THE PARKS AND RECREATION FUND	9,747,181	
 Less: Total amount appropriated from other sources other than Tax Levy	8,161,857	
Sub-Total		4,835,723
 TOTAL AMOUNT TO BE RAISED BY TAX LEVY FOR THE PARKS AND RECREATION FUND		<u>\$ 4,835,723</u>

	<u>Appropriation</u>	<u>Tax Levy 2019-2020</u>
Special Recreation		
Salaries and Benefits	\$ 43,409	\$ 42,023
Supplies/Other Services and Charges	286,024	276,890
Capital Improvements	170,384	164,943
Contingency to meet expenses of emergencies and operational expenses not otherwise provided for	49,982	-
TOTAL AMOUNT TO BE RAISED BY TAX LEVY FOR SPECIAL RECREATION	<u>\$ 549,799</u>	<u>\$ 483,856</u>

Capital Improvements Fund

Supplies/Other Services and Charges	6,555	
Capital Equipment	481,000	
Capital Improvements	8,803,806	1,538,000
Contingency to meet expenses of emergencies and capital improvements not otherwise provided for	929,136	
TOTAL AMOUNT TO BE RAISED BY TAX LEVY FOR CAPITAL IMPROVEMENTS	<u>\$ 10,220,497</u>	<u>\$ 1,538,000</u>

PUBLIC LIBRARY FUND

Library Services

Salaries and Benefits	\$ 2,339,159	\$ 2,338,867
Supplies/Other Services and Charges	1,286,355	1,286,194
Contingency to meet expenses of emergencies and operational expenses not otherwise provided for	162,335	-
Total Lake Forest Public Library - General	<u>\$ 3,787,849</u>	<u>\$ 3,625,061</u>
Less: Total amount appropriated from other sources other than Tax Levy	162,788	
Sub-Total		3,625,061
TOTAL AMOUNT TO BE RAISED BY TAX LEVY FOR THE LAKE FOREST PUBLIC LIBRARY - GENERAL		<u>\$ 3,625,061</u>

Social Security and IMRF

Social Security	\$ 145,659	\$ 119,340
Illinois Municipal Retirement Fund (IMRF)	189,170	119,340
Total Lake Forest Public Library - Social Security and IMRF	<u>\$ 334,829</u>	<u>\$ 238,680</u>
Less: Total amount appropriated from other sources other than Tax Levy	96,149	
Sub-Total		238,680
TOTAL AMOUNT TO BE RAISED BY TAX LEVY FOR THE LAKE FOREST PUBLIC LIBRARY - SOCIAL SECURITY AND IMRF		<u>\$ 238,680</u>

	<u>Appropriation</u>	<u>Tax Levy 2019-2020</u>
<u>Library Building</u>		
Salaries and Benefits	\$ 159,209	\$ 101,924
Supplies/Other Services and Charges	245,800	157,358
Sub-Total	<u>\$ 405,009</u>	<u>259,282</u>
Capital Equipment	\$ 125,000	\$ 80,024
Capital Improvements	125,000	80,024
Sub-Total	<u>\$ 250,000</u>	<u>\$ 160,047</u>
Total Lake Forest Public Library		
Building Maintenance and Repair (Sites and Building)	<u>\$ 655,009</u>	<u>\$ 419,329</u>
Less: Total amount appropriated from other sources than Tax Levy	235,680	
Sub-Total		419,329
TOTAL AMOUNT TO BE RAISED BY TAX LEVY FOR THE LAKE FOREST LIBRARY - BUILDING MAINTENANCE AND REPAIR		<u>\$ 419,329</u>

Public Schools THE CITY OF LAKE FOREST
School District No. 67**

From the Educational Fund	\$ 29,935,578	\$ 27,059,491
From the Operations, Building and Maintenance Fund	4,427,162	5,653,554
From the Capital Projects Fund	2,594,228	-
From the Illinois Municipal Retirement Fund	391,419	370,301
From the Social Security Fund	391,420	522,791
From the Transportation Fund	1,028,090	865,838
TOTAL AMOUNT APPROPRIATED FOR PUBLIC SCHOOLS OF THE CITY OF LAKE FOREST (School District No. 67)	<u>\$ 38,767,897</u>	<u>\$ 34,471,975</u>
TOTAL AMOUNT TO BE RAISED BY TAX LEVY FOR PUBLIC SCHOOLS OF THE CITY OF LAKE FOREST (School District 67)		<u>\$ 34,471,975</u>

<u>Summary of the Amounts Appropriated From the Several Funds</u>	<u>Appropriation</u>	<u>Tax Levy 2019-2020</u>
General	\$ 33,480,591	\$ 14,343,735
Illinois Municipal Retirement Fund (IMRF)	1,247,374	912,610
Social Security	1,012,320	912,609
Firefighters's Pension	3,047,774	1,791,412
Firefighters's Pension law PA 93-0869	103,759	103,759
Police Pension	3,663,033	2,690,726
Sub-Total	<u>\$ 42,554,851</u>	<u>\$ 20,754,851</u>
Parks and Recreation	\$ 9,747,181	\$ 4,835,723
Special Recreation	549,799	483,856
Capital Improvements	10,220,497	1,538,000
Public Library	3,787,849	3,625,061
Public Library - Social Security	145,659	119,340
Public Library - IMRF	189,170	119,340
Public Library - Sites and Building	655,009	371,932

Sub-Total	\$ 25,295,164	\$ 11,140,649
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	<u>Appropriation</u>	<u>Tax Levy 2019-2020</u>
<u>The City of Lake Forest School District No. 67 ***</u>		
Educational	\$ 29,935,578	\$ 27,059,491
Operations, Building and Maintenance	\$ 4,427,162	\$ 5,653,554
Capital Projects Fund	\$ 2,594,228	\$ -
Illinois Municipal Retirement Fund	\$ 391,419	\$ 370,301
Social Security	\$ 391,420	\$ 522,791
Transportation	\$ 1,028,090	\$ 865,838
Sub-Total	<u>\$ 38,767,897</u>	<u>\$ 34,471,975</u>
 GRAND TOTAL	 <u>\$ 106,617,912</u>	 <u>\$ 66,367,475</u>

*** The City of Lake Forest School District No. 67
will be holding a special meeting and these
tax levy numbers could change.

Section 3: Severability. If any provision of this Ordinance is declared unconstitutional, invalid, or otherwise unenforceable by a court of competent jurisdiction, then that provision shall be deemed severed from this Ordinance and the remainder of this Ordinance shall remain in full force and effect.

Section 4: The City Clerk of The City of Lake Forest is hereby directed to file a certified copy of this ordinance with the County Clerk of Lake County in the State of Illinois as required by law.

Section 5: This ordinance shall be in force and effect ten (10) days after its passage, approval and publication.

PASSED THIS ____ day of _____, 2019

City Clerk

APPROVED THIS ____ day of _____, 2019

Mayor

ATTEST:

City Clerk

That this ordinance be published in pamphlet form and be made available to the public at the City Hall service counter.

THE CITY OF LAKE FOREST

ORDINANCE NO. 2019-_____

**AN ORDINANCE APPROVING A
FEE SCHEDULE FOR THE CITY OF LAKE FOREST**

WHEREAS, The City has established various fees and charges as part of its codes, ordinances, rules, regulations, and policies, which fees and charges are reviewed from time-to-time; and

WHEREAS, the City Council has reviewed such fees and charges, and hereby determines that it is necessary to adjust certain existing fees and charges, and/or to establish formally other fees and charges; and

WHEREAS, the City Council has determined that it is in the best interests of the City and its residents to adopt this Ordinance;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LAKE FOREST, COUNTY OF LAKE, STATE OF ILLINOIS, as follows:

SECTION ONE: Recitals. The foregoing recitals are incorporated as the findings of the City Council and are hereby incorporated into and made a part of this Ordinance.

SECTION TWO: Approval of Fee Schedule. The City Council hereby approves the fee schedule set forth in Exhibit A ("***Fee Schedule***"). To the extent any provision of any code, ordinance, regulation, rule, or policy of the City is

contrary to the Fee Schedule, such provision is hereby deemed amended so that the Fee Schedule shall control. Any fee or charge not otherwise listed on the Fee Schedule shall remain unchanged and in full force and effect.

SECTION THREE: **Effective Date of Fee Schedule.** The fees and charges set forth on the Fee Schedule shall take effect as of the date noted on the Fee Schedule.

SECTION FOUR: **Effective Date.** This Ordinance shall be in full force and effect upon its passage, approval, and publication in pamphlet form in the manner provided by law.

Passed this ____ day of _____, 2019

AYES:

NAYS:

ABSENT:

ABSTAIN:

Approved this __ day of _____, 2019

Mayor

ATTEST:

City Clerk

Exhibit A

Schedule of Fees and Charges

Exhibit A

Add prior approved fees
New Fee
Change to fee

				PROPOSED		
				FEE	FY2021	Amount \$\$
				(n/c if	%	Projected
				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
1. Public Works						
Water Utility Fees/Charges						
Turn Off Water Fee	51.064	Water	75			
Turn Off Water Fee After Hours	51.064	Water	100			
Turn On Water Fee	51.064	Water	75			
Turn On Water Fee After Hours	51.064	Water	100			
Water Main Taps:		Water				
1 Inch	51.030(b)	Water	500			
1-1/2 Inch	51.030(b)	Water	1,000			
2 Inch	51.030(b)	Water	1,300			
3,4,6 and 8 inch taps	51.030(b)	Water	900			
Water Meter Fees:		Water				
3/4 Inch	51.045(e)	Water	470			
1 Inch	51.045(e)	Water	540			
1-1/2 Inch	51.045(e)	Water	910			
2 Inch	51.045(e)	Water	1,165			
3 inch	51.045(e)	Water	2,615			
4 inch	51.045(e)	Water	3,950			
6 inch	51.045(e)	Water	6,840			
Water Meter Contractor Bond	51.015	Water	1,500			0
Plant Investment Fee - SF	52.15	Water	2,900			
Multi-Family Dwelling - new structure	52.15	Water	2,652			
Residential pools, sprinkler systems	52.15	Water	459			
Nonresidential buildings - new structures and additions	52.15	Water	1.02/sq ft of entire interior area of the building			
Institutional buildings - new structure and additions only if eligible for fed and state tax exempt status	52.15	Water	.94/sq ft of entire interior area of the building			
General Fees						
Sticker for Leaf/Grass Bags	50.016	General	1.00 per sticker			
Sanitation						
Special Pickup	50.039 (c)	General	\$ 40 per cubic yard			
White Goods	50.015	General	65			
White Goods W/CFC	50.015	General	90			
Monthly refuse collection fee	50.021	General	12.00 Per Month			
55 Gallon Recycle Cart/Fee for extra cart only		General	75			

Add prior approved fees

New Fee

Change to fee

				PROPOSED		
				FY2021		
				FEE	Amount \$	
				(n/c if	%	Projected
				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
Licenses						
Scavengers - collects and disposes of multi-family and commercial waste	50.055		1,500 per company			
Scavengers - collects and disposes of residential and commercial roll -offs	50.055		750 per company			
Scavengers - collection and cleaning of portable toilets	50.055		200 per company			
2. Community Development						
Water Utility Fees/Charges						
Water Service Inspection Fee	N/A	Water	50			
Home Inspection Fee	51.065	Water	150			
Home Inspection Fee - Re-Inspection	51.065	Water	50			
Home Inspection Waiver	51.065	Water	25			
General Fees						
Zoning Analysis	159.052	General	100			
Building & Development Fees:						
Service Contracts:						
Lake Bluff	N/A	General	Per Agreement			
Bannockburn	N/A	General	\$5,000 min.			
	N/A		& 50% over that			
Plan Review :						
Remodeling up to \$12,000	150.145	General	55			
\$12,001 to \$48,000 Remodeling	150.145	General	82			
\$48,001 - \$120,000 Remodeling	150.145	General	138			
over \$120,000 Remodeling	150.145	General	230			
Additional fee for plan reviews that require more than 2 hours	150.145	General	\$55 per additional hour			
New Construction - SFD	150.145	General	400			
New Construction - 2FD	150.145	General	230/unit			
New Const. - Com. & Multi. Fam.	150.145		\$572+\$50/			
3 or more units	150.145		1,000 Sq. Ft.			
Plan Re-Submittal Fee	150.145	General	\$ 140 per re-submittal			
Alterations to Approved Plans	150.145	General	\$ 140 + \$55 per hour fee			
			for reviews			
			requiring more than 2 hours			

Add prior approved fees

New Fee

Change to fee

				PROPOSED		
				FY2021		
				FEE	Amount \$	
				(n/c if	%	Projected
				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
Building Scale Calculation Fees						
Single Family residence - first review	N/A	General	400			
with completed Building Scale worksheet/detailed plans	N/A	General	200			
Two-family dwelling	N/A	General	\$ 189 per unit			
with completed Building Scale worksheet/detailed plans	N/A	General	120			
Additional reviews (for revised plans)	N/A	General	102			
On-site inspection for an existing dwelling	N/A	General	102			
Office meeting to discuss for building scale calculation	N/A	General	50			
Building Scale Waiver Request	N/A	General	100			
Building Review Board Fees						
Signs/Awnings/Landscaping/						
Lighting/Fences	N/A	General	75			
Two or more of above	N/A	General	125			
Storefront Alterations	N/A	General	100			
New Commercial building, school, hospital or multi-family building	N/A	General	700			
per building						
Alterations or major additions to commercial buildings, schools,	N/A	General	323			
hospitals or multi-family buildings - per building						
New multi-building projects - per building	N/A	General	850 + 175 for more than			
			4 buildings (per building)			
Satellite Dish	N/A	General	100	0	100.00%	
Changes to approved building materials	N/A	General	60			
Demolition with replacement structure	N/A	General	2,230			
Demolition partial and replacement addition	N/A	General	1,310			
Demolition w/o Replacement Structure	N/A	General	1,310			
New Residence on Vacant Property (building scale fee also)	155.07	General	1,050			
Additions & Alterations to Existing Residence (building scale fee also)	155.07	General	500			
Replacement/new single family home/duplex structure	N/A	General	1,310			
Variance from Building Scale Ordinance	N/A	General	367			
Revisions to Approved Plans	N/A	General	225			
Historic Preservation Commission Fees						
Demolition (complete) and replacement structure	155.07	General	2,450			
Demolition (partial) and replacement structure	155.07	General	1,529			
Removal of less than 50%	155.07					
Replacement Structure, prior demolition	N/A	General	1,310			
Demolition w/o Replacement Structure	N/A	General	1441			
Changes to approved building materials	39.140	General	60			
New Residence on Vacant Property (building scale fee also)	155.07	General	1,050			
Additions & Alterations to Existing Residence (building scale fee also)	155.07	General	500			
Revisions to Approved Plans	155.07	General	225			
Variance from Building Scale Ordinance	155.07	General	367			

Add prior approved fees

New Fee

Change to fee

				PROPOSED		
				FY2021		
				FEE	Amount \$	
				(n/c if	%	Projected
				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
Rescission of local landmark designation, amendment of	155.07					
local landmark designation or historic map amendment	155.07	General	2,500			
Signs/Awnings/Landscaping/						
Lighting/Fences	N/A	General	75			
Two or more of above	N/A	General	125			
Storefront Alterations	N/A	General	100			
New Commercial building, school, hospital or multi-family building	N/A	General	700			
per building						
Alterations or major additions to commercial buildings, schools,	N/A	General	323			
hospitals or multi-family buildings - per building						
New multi-building projects - per building	N/A	General	850 + 175 for more than			
			4 buildings (per building)			
Revisions to Approved Plans	39.140	General	225			
Project Fees						
Red Tag , per violation, per day	150.005	General	300			
Stop Work Order	150.005	General	750			
Street Obstruction - first 30 lineal fee of public right-of-way	150.005	General	100			
Re-Inspection all permits (failed/no show)	150.005	General	175			
Additional Inspections	150.005	General	50			
Off Hour Inspections	150.005	General	\$50 administration fee plus per hour cost of			
Tree fencing inspection fee	N/A		inspector			
			135			
Recording of Right-of-Way agreement	150.145	General	70 (up to 4 pages, \$5 each addl page)			
for sprinkler system						
Construction Trailer Permit (Commercial Construction Sites only)	150.145	General	\$100 per month			
Tree removal without permit	999.999	General	\$750 per inch			
Vegetation removal in protected area	999.999	General	\$750 per violation			
Recording of Plat of Subdivision		General		\$75 plus Lake County Fee	100.00%	150
Const. Codes Comm. Fees:						
Variances from Construction Code	150.110	General	250			
Administrative Appeals	150.110	General	150			
Material/Product Evaluation	150.110	General	350.00			
Demolition Tax	150.110	Cap Imp/	12,000			
		Afford Housing				
Zoning Board of Appeals						
Variations from Zoning Code	159.02	General	287			
Administrative Appeals	159.02	General	150			
Special Use Permit - Existing Developments	159.02	General	755			
Legal Ad Publication (as required)	159.02	General	65			

Add prior approved fees

New Fee

Change to fee

				PROPOSED		
					FY2021	
				FEE		Amount \$\$
				(n/c if	%	Projected
				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
Plan Commission						
Minor Subdivisions-Tentative Approval 2,3 or 4 lots payable at time of application	156.026(a)(3)	General	2,184			
Minor Subdivisions-Final Approval	156.026(a)(3)	General	250+35/lot plus engineering and recording fees			
Major Subdivisions-Tentative Approval 5 or more lots	156.026(a)(3)	General	\$3,822+35 for each lot over 5			
Major Subdivisions-Final approval paid prior to recording of plat	156.026(a)(3)	General	\$400+35/plus \$5/lot over 10; + engineering and recording fees			
Planned Preservation Subd Special Use Permit plus minor/major subd fee	156.026(a)(3)	General	2,500			
Zoning Change	156.026(a)(3)	General	3,328			
Filing fee for all other developments	156.026(a)(3)	General	788			
Code Amendment	156.026(a)(3)	General	3,328			
Extension of Tentative Subdivision Plat Approval	156.026(a)(3)	General	150			
Administrative Property Line shift	156.026(a)(3)	General	250			
Legal Ad Publication (as required)	156.026(a)(3)	General	65			
Special Use Permit	156.026(a)(3)	General	1,035			
Special Use Permit - Restaurant within 150' of Residential	156.026(a)(3)	General	600			
Permits						
Building Permits repair and maintenance under \$6,000	150.145	General	40			
Building Permits - \$100,000 or less	150.145	General	1.5% of total construction (50 min)			
Building Permits - over \$100,000						
\$100,001 - \$200,000	150.145	General	2% of total construction			
\$200,001 - \$500,000	150.145	General	\$4,000 + 1% of total cc in excess of \$200,000			
\$500,001 and above	150.145	General	\$7,000 + .5% of total cc in excess of \$500,000			
Underground storage tank removal (single family and duplex)	150.145	General	\$150 per tank			
All other properties	150.145	General	\$250 per tank			
Hot work	150.145	General	100			
Permit Extensions	150.145	General	\$150 administration fee plus 20% of the original permit fee - 6 month extension			
Sign	150.145	General	1.5% construction cost			
	150.145	General	50 min			
Administration Demolition Approval - Life Safety/Nuisance	150.145	General	500			

Add prior approved fees

New Fee

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					FY2021	
				FEE		Amount \$\$
				(n/c if	%	Projected
				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
Driveway Permits:						
Driveway Resurfacing Permit (not required for sealcoating)	150.145	General	50			
Driveway Bond	150.485	General	250			
Satellite Permit	150.145	General	100			
Satellite dish	150.145	General	1.5% of cost, 50 min			
Plumbing /Electric/HVAC						
Irrigation Systems	150.145	General	2.00 per head			
	150.145	General	\$ 60 min			
Plumbing - base charge	150.145	General	60+\$5.50/fix.			
Sanitary Sewer	150.145	General	\$50 min + 1.00/ft over 50 ft			
Storm Sewer	150.145	General	\$50 min + 1.00/ft over 50 ft			
Street Opening	98.056		50.00			
			\$100, plus \$1 per unit beyond 100			
Electrical	150.145	General	total units			
Electrical Service	150.145	General	75			
Electric - motors	150.145	General	\$75 + .50 per horsepower			
HVAC						
Residential - New or replacement						
1 or 2 units	150.145	General	52			
Each additional unit	150.145	General	45			
Duct work	150.145	General	52			
Commercial New	150.145	General	\$52 per 1,500			
	150.145	General	sq ft of floor area			
Commercial - replacement of existing units	150.145	General	same as residential			
Purchase of Parking						
Space per Zoning Code	150.145	General	to be set by City Council at the time			
	150.145		of approval based on market costs			
Elevators						
Elevator Inspection Fee	150.145	General	Variable			
Elevator Permits - New elevators	150.145	General	65			
Vending Licenses						
Health -Restaurant (20 or Less)	113.03(d)(1)	General	250			
Health - Restaurant (21-99)	113.03(d)(2)	General	350			
Health - Restaurant (100 + Seats)	113.03(d)(3)	General	600			
Health - Itinerant Restaurant	113.03(d)(4)	General	250			
Health - Food Store	113.21(d)	General	100.00			
Health - Limited Food Store (selling candy)	113.21(d)	General	50.00			
Food Vendor (delivery)	113.21(d)	General	\$150/Veh.			
Milk Vendor (delivery)	113.21(d)	General	\$100/Veh.			
Health - Milk Store	113.21(d)	General	100			

Add prior approved fees

New Fee

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				FEE	Amount \$	
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				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
Ice Vending Machine per machine	95.061	General	110			
Food Vending Machine per machine	113.21(d)	General	55			
Candy Vending Machine per machine	113.21(d)	General	55			
Pop/Soft drink Vending Machine per machine	113.21(d)	General	55			
Milk Vending Machine per machine	113.21(d)	General	55			
Tobacco vending machine per machine	135.136	General	50			
Tobacco vending machine per machine	110.104	General	55			
Amusement Machine per machine	110.104	General	110			
HVAC Contractor	150.145	General	60			
Electrical Contractor	150.145	General	60			
Juke Box	110.083	General	25			
Pool Table	112.095(b)(1)	General	25			
DVD Vending Machine License	110.005	General	110			
<u>Tree and Vegetation Removal</u>						
Application Review Fee	99	General	\$40			
Removal of Heritage Tree	99	General	\$ 40 per tree			
Removal of tree 10" DBH or larger within the streetscape preservation area, the front yard or the corner side yard	99	General	\$ 40 per tree			
Removal of trees or vegetation from a Conservation Easement	99	General	\$ 35 per 1 1/2 acre site			
Removal of trees from a Tree Preservation or No Disturbance area	99	General	\$ 40 per tree			
Removal of trees or shrubs from any ravine or bluff	99	General	\$ 40 per 1 1/2 acre site			
Removal of trees or shrubs from a public right of way or other public property	99	General	\$ 40 per 1 1/2 acre site			
Ash tree removals, dead or hazardous trees	99	General	No Fee			
<u>Bonds</u>						
Permit Renewal - for projects with estimated construction costs of \$200,000 or less refundable upon completion of project within one year	150.145	General	19% of permit fee			
Permit Renewal - for projects with estimated construction costs of more than \$200,000 refundable upon completion of project within 18 months	150.145	General	21% of permit fee			
Street Opening Bond	98.058	General	500			
Public Sanitary/Storm Sewer or Water Main Bond		General		500	100.00%	0
New Curb Cut and Temporary Curb Crossing		General		500	100.00%	0
<u>Fire Protection Fees:</u>						
Life Safety Plan Review Fee - New Constr/Addition	150.145	General	\$ 500 min or .05 s.f.			
			includes all floors			
Life Safety Plan Review Fee - Remodel/Alteration	150.145	General	\$ 60 min or .05 sf			
			includes all areas			

Add prior approved fees
New Fee
Change to fee

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				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
Fire Suppression Systems (Plan review and 2 inspections)						
Single Family/Duplex Residential						
New	150.145	General	\$120 or .05 per s.f whichever is greater			
Addition/Alteration	150.145	General	\$60 or .05 per s.f for scope of work area			
	150.145		whichever is greater			
Commercial/Multi Family						
New	150.145	General	\$500 or .05 per s.f. whichever is greater			
Addition/Alteration	150.145	General	\$250 or .05 s.f. for scope of work area whichever is greater			
Specialized Suppression (FM 200, clean agent)	150.145	General	\$150 per system (in addition to above fees for the overall system)			
Stand pipe riser	150.145	General	100			
Hood and Duct Extinguishing System - New	150.145	General	\$300 per system			
Hood and Duct Extinguishing System - Alteration	150.145	General	\$100 per system			
Fire Alarms						
Single Family/Duplex Residential	150.145	General	\$75 or .05 per s.f. whichever is greater			
Commercial/Multi Family - New		General	\$500 or .05 per s.f. whichever is greater			
Commercial/Multi Family - Addition/Alteration	150.145	General	\$75 or .05 per s.f. whichever is greater			
Inspections/Tests						
Annual & New Underground Flush test	150.145	Water	5 + cost per gallon of water, at current rate as			
	150.145		established by the City Council, based on pipe size			
Annual & New Fire Pump Test	150.145	Water	75 + cost per gallon of water, at current rate as			
	150.145		established by the City Council, based on pump size			
Small Wireless Facilities						
Application for Collocation - Installation of facility		General	\$650			
Application for Collocation - Installation of multiple facilities		General	\$350 per facility			
Application for installation of new utility pole or support structure		General	\$1,000			
Annual recurring rate for collocations on a City utility pole located in the right-of-way. (* Or the City's actual, direct, and reasonable costs related to the wireless provider's use of space on the City utility pole)		General	*\$200			

Add prior approved fees
New Fee
Change to fee

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	City Code Section	Fund	FY2020			
Other						
Alternative Letter of Credit Review	150.145	General	\$100 per review			
Conditional Certificate of Occupancy - Landscape only due to season (single family and duplex)	150.145	General	\$300 per unit			
Conditional Certificate of Occupancy (single family and duplex)	150.145	General	550			
Conditional Certificate of Occupancy (multi-family and commercial)	150.145	General	\$25 per square foot, whichever is greater, to a maximum of \$2,000			
3. Finance						
Water Utility Fees/Charges				TBD		
Water Sales/1,000 Gallons				TBD		
Effective with Water Bills mailed on or after May 1, 2021				TBD		
Lake Forest Residential - to 10,000 Gallons per Quarter	51.061(a)	Water	4.60	TBD		
Lake Forest Residential - 10,001 to 60,000 Gallons per Quarter	51.061(a)	Water	5.90	TBD		
Lake Forest Residential - over 60,000 Gallons per Quarter	51.061(a)	Water	6.30	TBD		
Lake Forest All Other Users	51.061(a)	Water	6.10	TBD		
Del Mar Woods	51.061(a)	Water	8.35	TBD		
Other Non resident users	51.061(a)	Water	8.35	TBD		
Sewer Charge/1,000 Gallons (winter usage)	51.061(a)	Water	1.16	TBD		
Customer Charge - Water (Inside)				TBD		
5/8" to 1.5" meter	51.061(b)	Water	\$43/quarter	TBD		
2" to 4" meter	51.061(b)	Water	\$170/quarter	TBD		
6" and above meter	51.061(b)	Water	\$800/quarter	TBD		
Benefit Access Program Discount - must renew annually	N\A	Water		TBD		
Customer Charge - Water (Outside)				TBD		
5/8" to 1.5" meter	51.062(b)	Water	\$55/quarter	TBD		
2" to 4" meter	51.062(b)	Water	\$190/quarter	TBD		
6" and above meter	51.062(b)	Water	\$850/quarter	TBD		
Customer Charge - Sewer				TBD		
5/8" to 1.5" meter	52.15€(1)	Water	\$5/quarter	TBD		
2" to 4" meter	52.15€(1)	Water	\$20/quarter	TBD		
6" and above meter	52.15€(1)	Water	\$100/quarter	TBD		
Beach Parking Fee						
Beach Parking						
Temporary (R)	73.45	General	85			
Temporary (NR)	73.45	General	910			

Add prior approved fees

New Fee

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				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
Parking Permits						
Resident-Full Year	73.27(c)(7)	Parking	313			
Resident-Monthly	73.27(c)(7)	Parking	30/Month			
Resident - Unlimited	73.27(c)(7)	Parking	1,000			
Employer Purchased-Full Yr.	73.27(c)(7)	Parking	180			
Employer Purchased-Monthly	73.27(c)(7)	Parking	20/Month			
Non-Resident-Full Year	73.27(c)(7)	Parking	700			
Non-Resident - Monthly	73.27(c)(7)	Parking	60/Monthly			
An envelope of 10 tokens	N/A	Parking	25			
Daily Parking Fee-Telegraph	73.27(c)(7)	Parking	3			
Daily Parking Fee-All Other	73.27(c)(7)	Parking	3			
Licenses						
Car and Lt Truck	74.179(b)	General	85			
Heavy Truck (8,000+ lbs.)	74.179(b)	General	110			
Motorcycles	74.179(b)	General	45			
Senior Citizen 65 and over	N/A	General	no discount			
Transfers	74.184 & 185	General	5			
Penalties	74.179(b)	General	50%			
Dog License	91.032	General	10			
Cat License	91.032	General	10			
Auto Dealer License	74.183	General	50+20/Veh			
Disabled vehicle sticker (Benefit Access Program)	N/A	General	45			
Real Estate Transfer Tax	39.155(b)	Cap Imp	\$4.00 per \$1,000			
Non-sufficient funds Fee	10.99	General	25			
Credit Card Service Fees						
Daily Parking	73.27(c)(7)	General	\$.25 per transaction			
Development Related Fees	N/A	General	2.95% (Minimum \$1.95)			
Cemetery Related Fees	N/A	Cemetery		2.95% (Minimum \$1.95)	100.00%	Pass-through
Public Safety Pension Fee						
Residential Utility Accounts	N/A	General	\$20 per Quarter			
All Other Utility Accounts (exclude irrigation only services)	N/A	General	\$70 per Quarter			

Add prior approved fees

New Fee

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				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
4. Parks and Recreation						
Golf Course Fees/Charges:						
Seasonal Fees-Resident: effective January 1, 2020						
Class A -Adult Single	97.051	DPG	1475	1480	0.34%	2475
Class B -Adult Combo	97.051	DPG	2500			
Class D -Junior	97.051	DPG	675			
Class F - Senior Citizen	97.051	DPG	865	880	1.73%	2785
Seasonal Fees (Non-Resident) effective January 1, 2020						
Class A -Adult Single	97.051	DPG	1,850			
Class B -Adult Combo	97.051	DPG	2,500			
Class D -Junior	97.051	DPG	675			
Class F - Senior Citizen	97.051	DPG	1,100			
Daily Fees-Resident: effective January 1, 2020						
Weekday-9	97.051	DPG	35	36	2.86%	15268
Weekday-18	97.051	DPG	48	49	2.08%	2601
Weekend 9	97.051	DPG	40	41	2.50%	7813
Weekend -18	97.051	DPG	61	62	1.64%	1784
Electric Golf Carts: effective January 1, 2020						
9 Holes Single Rider	97.052	DPG	13	14	7.69%	11000
18 Holes Single Rider	97.052	DPG	20			
Range Balls						
Small Bucket	97.051	DPG	6			
Medium Bucket	97.051	DPG	8			
Large Bucket	97.051	DPG	15	16	6.67%	1120
Pull cart - 9 holes	97.051	DPG	6			
Pull cart - 18 hoes	97.051	DPG	8			
USGA Handicap Fees - Members	97.051	DPG	40			
Permanent Tee Time - Weekend	97.051	DPG	300			
Locker - 18 inch	97.051	DPG	135	140	3.70%	600
Locker - 12 inch	97.051	DPG	120	125	4.17%	240
Park Fees						
Park Picnic Permits						
0 - 149 People	N/A	Parks/Rec	100			
150 or more People	N/A	Parks/Rec	150			
Picnic Tables		Parks/Rec	25 per table			
Grills		Parks/Rec	85 per grill			

Add prior approved fees

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				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
Cemetery Fees						
Issuance of Deeds	93.45	Cemetery	.50 per deed			
Boating and Beach Fees - effective February 1, 2020						
Watercraft Ramp/Sailboat Permits-Recreation						
Watercraft Ramp (R)	97.066	Parks/Rec	517			
Watercraft Ramp 2nd boat/ half season	97.066	Parks/Rec	259			
Watercraft Ramp (R) (Sen.)	97.066	Parks/Rec	413			
Watercraft Ramp (R) (Sen) 2nd boat/ half season	97.066	Parks/Rec	208			
Watercraft Ramp (NR)	97.066	Parks/Rec	1034			
Year round compound storage Resident	97.066	Parks/Rec	2291			
Year round compound storage Resident senior	97.066	Parks/Rec	1832			
Year round compound storage non-resident	97.066	Parks/Rec	3437			
Seasonal compound storage Resident	97.066	Parks/Rec	1551			
Seasonal compound storage Resident Senior	97.066	Parks/Rec	1241			
Seasonal compound storage Non-resident	97.066	Parks/Rec	2324			
Year round watercraft rack storage resident	97.066	Parks/Rec	626			
Year round watercraft rack storage resident senior	97.066	Parks/Rec	502			
Year round watercraft rack storage non-resident	97.066	Parks/Rec	626			
Seasonal watercraft rack storage resident	97.066	Parks/Rec	366			
Seasonal watercraft rack storage resident senior	97.066	Parks/Rec	292			
Seasonal watercraft rack storage non-resident	97.066	Parks/Rec	366			
Year round watercraft sand storage resident	97.066	Parks/Rec	775			
Year round watercraft sand storage resident senior	97.066	Parks/Rec	620			
Year round watercraft sand storage non-resident	97.066	Parks/Rec	1162			
Seasonal watercraft sand storage resident	97.066	Parks/Rec	475			
Seasonal watercraft sand storage resident senior	97.066	Parks/Rec	380			
Seasonal watercraft sand storage non-resident	97.066	Parks/Rec	713			
South Beach Parking Permit (R)	97.066	Parks/Rec	151			
South Beach Parking Permit (R) (Sen.)	97.066	Parks/Rec	119			
South Beach Parking Permit (NR)	97.066	Parks/Rec	910			
South Beach Parking Permit Employee/Retiree	97.066	Parks/Rec	100			
Extra vehicle decal resident - center isle	97.066	Parks/Rec	138			
Extra vehicle decal senior - center isle	97.066	Parks/Rec	110			
Extra vehicle decal nonresident - center isle	97.066	Parks/Rec	208			
Daily Boat Launch resident	97.066	Parks/Rec	40			
Daily Boat Launch nonresident	97.066	Parks/Rec	65			
Resident Guest Daily Parking Pass, limit 5 per season	97.066	Parks/Rec	10			
Nanny Parking Pass	97.066	Parks/Rec	85			
Senior Caregiver Parking Pass	97.066	Parks/Rec	85			
Non resident beach fee, weekends and holidays	97.069	Parks/Rec	15			

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				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
Fitness Center Fees - effective May 1, 2020						
Fitness Center Membership Fees						
Individual resident rate	N/A	Parks/Rec	420	444	5.71%	4,416
Individual resident rate - 1 months	N/A	Parks/Rec	42	45	7.14%	51
Individual non-resident rate	N/A	Parks/Rec	528	552	4.55%	24
Individual non-resident rate - 1 months	N/A	Parks/Rec	53	55	3.77%	0
Couple resident rate	N/A	Parks/Rec	744	780	4.84%	2,520
Couple resident rate - 1 month	N/A	Parks/Rec	74	78	5.41%	20
Couple non-resident rate	N/A	Parks/Rec	888	936	5.41%	48
Couple non-resident rate - 1 months	N/A	Parks/Rec	89	93	4.49%	0
Family resident rate	N/A	Parks/Rec	972	1020	4.94%	1,536
Family resident rate - 1 months	N/A	Parks/Rec	97	102	5.15%	20
Family non-resident rate	N/A	Parks/Rec	1164	1224	5.15%	0
Family non-resident rate - 1 months	N/A	Parks/Rec	116	123	6.03%	0
Senior resident rate	N/A	Parks/Rec	324	336	3.70%	996
Senior resident rate - 1 months	N/A	Parks/Rec	32	34	6.25%	18
Senior non-resident rate	N/A	Parks/Rec	384	408	6.25%	24
Senior non-resident rate - 1 months	N/A	Parks/Rec	38	41	7.89%	0
Senior couple resident rate	N/A	Parks/Rec	540	564	4.44%	888
Senior couple resident rate - 1 months	N/A	Parks/Rec	54	57	5.56%	12
Senior couple non-resident rate	N/A	Parks/Rec	660	684	3.64%	48
Senior couple non-resident rate - 1 months	N/A	Parks/Rec	66	68	3.03%	0
Student resident rate	N/A	Parks/Rec	324	336	3.70%	216
Student resident rate - 1 month	N/A	Parks/Rec	32	34	6.25%	18
Student non-resident rate	N/A	Parks/Rec	384	408	6.25%	0
Student non-resident rate - 1 month	N/A	Parks/Rec	38	41	7.89%	0
Matinee resident rate	N/A	Parks/Rec	228	240	5.26%	1,056
Matinee resident rate - 1 month	N/A	Parks/Rec	23	24	4.35%	2
Matinee non-resident rate	N/A	Parks/Rec	276	288	4.35%	60
Matinee non-resident rate - 1 month	N/A	Parks/Rec	28		0.00%	
All-inclusive - member - effective December 6, 2012	N/A	Parks/Rec	324	337	4.01%	819
All-inclusive - non-member - effective December 6, 2012	N/A	Parks/Rec	720	749	4.03%	0
5. OCM						
General Fees & Charges:						
Birth certificates (January 1, 2010)	5.36	General	\$10 first/\$4 additional			
Death certificates (January 1, 2013)	5.36	General	\$14 first/\$6 additional			
On-line data entry fee by city staff (January 1, 2010)	N/A	General	10			
Solicitor/Peddler Permit Original Application	117.01(b)	General	\$40	55	37.50%	500
Solicitor/Peddler Permit Renewal	117.40	General	\$30	40	33.33%	300
Electric Car	N/A	General	\$1 per Hour			

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	City Code Section	Fund	FY2020			
Special Event Fees						
Application Fee	10.13	General	\$50			
Application Fee - Late Fee	10.13	General	50% of fee per 30 days			
Escrow Deposit - Special Events	10.13	General	\$500			
Police Officer hourly rate	10.13	General	86	88	2.33%	460
Firefighter/Paramedic hourly rate	10.13	General	85			
Police and Fire Vehicle	10.13	General	\$110			
Public Works hourly rate	10.13	General	67	69	2.99%	120
Parks hourly rate	10.13	Parks/Rec.	67	69	2.99%	120
A-Frame Barricades	98.011	General	\$5			
Barricades 1 - 10	98.011	General	\$40			
Parking Cones	98.011	General	\$1			
Bleacher keep in park	10.13	General	50			
Bleacher move to another location	10.13	General	195			
Litter Barrels 1—6	10.13	General	16	14	-12.50%	-150
Picnic Tables 1 - 6	10.13	General	32			
Grills	10.13	General	195			
Licenses						
Raffle License	110.150	General	25	40	60.00%	60
Tobacco License	135.138(f)	General	500			
Landscape License (March 1 to Feb 28)	110.217	General	100			
Penalties - Landscape License Applications after June 1	110.217	General	25			
Auctioneers License	110.026	General	\$5 Daily & \$1.00 per employee			
Factories and Slaughterhouses	110.047	General	\$500			
Mobile Auto Service	110.200	General	\$50 per unit			
Athletic Contests	112.0029B)	General	\$50 per day			
Bowling Alley	112.025	General	\$10 per lane per year			
Circuses	112.041	General	\$100 per day circus conducted			
Circuses - Side Show	112.042	General	\$50 per day circus conducted			
Motion Pictures - Establishment capacity 500 or more persons	112.075	General	.50 per seat			
Public Dances	112.112	General	\$500			
Theatrical Performances - less than 500 persons	112.126	General	\$100			
Theatrical Performances - more than 500 persons	112.126	General	\$150			
Theatrical Performance not covered by 112.126	112.127	General	\$25 per day			
Junk Yard or Junk Shop	114.22	General	\$75			
Junk Dealer collected by vehicle	114.23	General	\$20 per vehicle			
Pawnbroker	116.03	General	100			
Expressmen and Draymen	118.156	General	25			
Alcoholic and Beverages:						
Class A-1	111.036	General	2,700			
Class A-2	111.036	General	1,500			
Class A-3	111.036	General	275			

Add prior approved fees

New Fee

Change to fee

				PROPOSED		
					FY2021	
				FEE		Amount \$\$
				(n/c if	%	Projected
				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
Class A-4	111.036	General	500			
Class B-1	111.036	General	2,500			
Class C-1	111.036	General	2,600			
Class C-2	111.036	General	3,000			
Class C-3	111.036	General	800			
Class D-1	111.036	General	2,500			
Class E-1	111.036	General	3,000			
Class F-1	111.036	General	100			
Class F-2	111.036	General	100 for each 24 hour period or any part thereof: \$50 not for profit with proof of 501 (c)3 status			
Class F-3	111.036	General	75 for each 24 hour period or any part thereof: \$50 not for profit with proof of 501 (c)3 status			
Class F-4	111.036	General	500 per vendor for the duration of the sporting event			
Class F-5	111.036	General	1,100			
Class F-6	111.036	General	600			
Class G-1	111.036	General	200			
Class G-2	111.036	General	600			
Class H-1	111.036	General	600			
Class H-2	111.036	General	1,100			
Class I-1	111.036	General	None			
Class I-2	111.036	General	1,500			
Class I-3	111.036	General	100			
Class J	111.036	General	500			
Class K	111.036	General	\$40/each 7 day license period			
Annual Renewal	111.036	General	150 renewal existing or change in owners or officers			
Application Fee	111.043	General	300 new license			
Application for Change in Owners or Officers	111.043	General	100			
Liquor License Penalty Fee	111.036	General	25			
Impact Fees						
Library	150.023	Library	see ordinance			
Fire and Emergency Services	150.023	General	see ordinance			
Park Site	150.023	PPL	see ordinance			
Park Development	150.023	PPL	see ordinance			
Police	150.023	General	see ordinance			
Public Works	150.023	General	see ordinance			
School District 67 (information only)	150.023	pay School	see ordinance			
High School District 115 (information only)	150.023	pay School	see ordinance			

Add prior approved fees

New Fee

Change to fee

				PROPOSED		
				FY2021		
				FEE	Amount \$	
				(n/c if	%	Projected
				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
6. Police						
Fines & Penalties:						
Overtime Parking - Lot	73.99	General	25/75/125			
Improper Parking - Lot	73.99	General	25/75/125			
Parking in Prohibited Area- Lot	73.99	General	25/75/125			
Overtime Parking - Other	73.99	General	25/75/125			
Improper Parking - Other	73.99	General	25/75/125			
Parking in Prohibited Area- Other	73.99	General	25/75/125			
Parking at Boat Ramp	73.46	General	125/250/350			
No Vehicle License	74.179	General	75/100/125			
No parking east of Sheridan Road	73.99	General	125/250/350			
No Animal License	91.032	General	15/25/50			
Dog-At-Large	91.050	General	40/55/70			
Code Violations	Variable	General	variable			
Motor Code Violations	Variable	General	variable			
Dog Barking	91.004	General	15/25/50			
Dog Impound	91.014	General	15			
Leaf Burning	94.2	General	100			
Handicapped Parking	73.21	General	250			
Dog Public Nuisance	91.053	General	100/500/750			
Burglar Alarm Fees	110.125	General	0/50/100/250			
Vehicle Immobilization fee	73.50	General	100			
E-911 Surcharge	39.181	E911 Fund	0.65			
Copies of Accident Reports	71.032	General	5			
FOIA copy fees >50 pages	33.3	General	.15 per page			
Transient Merchant License	117.20(f)	General	100.00			
7. Fire						
General Fees & Charges:						
Ambulance-Resident ALS transport	94.51	General	812.10			
Ambulance-Resident ALS2 transport	94.52	General	919.98			
Ambulance-Resident BLS transport	94.53	General	704.07			
Ambulance-Non Resident ALS transport	94.54	General	987.48			
Ambulance- Non Resident ALS2 transport	94.55	General	1,088.92			
Ambulance-Non Resident BLS transport	94.56	General	854.08			
Ambulance - Mileage	94.58	General	7.27 per mile			
Fireworks Permit	94.5	General	200			
Open Burn Permit	94.5	General	75			
Bonfire Permit	94.5	General	100			
Special Event Inspection	94.5	General	100			

Add prior approved fees

New Fee

Change to fee

				PROPOSED		
				FY2021		
				FEE	Amount \$	
				(n/c if	%	Projected
				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
Tent Permit	94.5	General	\$100 or .05 per sq ft			
Fire Watch	94.5	General	Overtime hourly Rate			
Annual Fire Pump Test	94.5	General/Water	10.00 Admin Fee + Water Usage			
Annual Inspections - 4th re-inspection	94.5	General	100			
Annual Inspections - 5th re-inspection	94.5	General	200			
Annual Inspections - 6th re-inspection	94.5	General	400			
Inflatable amusement inspection	94.5	General	100			
Carnival rides	94.5	General	200			
Fire Alarm Fees	110.125	General	0/50/100/250			
Level I Hazardous Substance Incident	41.01	General	\$250 per day during hazard substance incident occurs or removal activities			
Level II Hazardous Substance incident	41.01	General	\$500 per day during hazard substance incident occurs or removal activities			
Level III Hazardous Substance incident	41.01	General	\$1,000 per day during hazard substance incident occurs or removal activities			
Miscellaneous Materials Cost - Level I incident	41.01	General	50			
Miscellaneous Materials Cost - Level II incident	41.01	General	100			
Miscellaneous Materials Cost - Level III incident	41.01	General	500			
Reimbursable Costs	41.01	General	100% of cost incurred			
8. Engineering						
Sewer System Connection Fee						
Single Family Dwelling	N/A		825			
Two - family Dwelling	N/A		825 per unit			
Multi-family Dwelling	N/A		165 per population equiv			
			1,650 min			
Non-Residential Buildings	N/A		165 per population equiv			
			1,650 min			
Institutional buildings with Fed and State tax exempt status	N/A		825/connection			
Site Grading						
Site Grading - New construction	N/A		640			
If no grading, request may be submitted for a waiver of the requirement of grading plan	N/A		240			
Resubmittal	N/A		165			
Revisions to approved grading plans	N/A		125			
Erosion and sediment control measures	N/A			240	100.00%	7200
Site grading security (financial guarantee - refundable)	N/A		3,000 per acre of development			
Floodplain Development Permit						
1 & 2 FAMILY				355	100.00%	1065
ALL OTHERS				530	100.00%	0

Add prior approved fees

New Fee

Change to fee

				PROPOSED		
				FY2021		
				FEE	Amount \$	
				(n/c if	%	Projected
				blank)	CHANGE	Revenue
	City Code Section	Fund	FY2020			
Water Shed Development Fee: Revised Fee Schedule						
General Fees						
Sediment and Erosion Control Only						
Single Family Residential Lot (See site grading ordinance)	151.05		see ordinance			
Single Family Residential Lot (within regulatory floodplain)	151.05		1040			
Development (<10 acres)	151.05		2400			
Development (≥ 10 acres)	151.05		3560			
Minor Development						
Without detention	151.05		2120			
With detention or Fee - in - lieu	151.05		3120			
Major Development						
With detention or Fee-in-lieu	151.05		5400			
Within regulatory floodplain (< 10 acres)	151.05		3280			
Within regulatory floodplain (≥ 10 acres)	151.05		8640			
Wetland Fees						
Category I Wetland impacts less than or equal to 1 acre	N/A		880			
Category II Wetland impacts greater than 1 acre and less than 2 acres	N/A		3640			
Category III Wetland impacts greater or equal to 2 acres or impacts a HQAR	N/A		4400			
Category IV Wetland impacts involving either restoration, creation	N/A		1440			
or enhancement	N/A		2760			
Resubmittal fee	N/A		347-2880			
Earth Change Approval	N/A		1720			
Securities - financial guarantee refundable	N/A		3,000 per acre of development			
Variances	N/A		4240			
Appeals	N/A		1920			
Flood Plain Analysis and Report	N/A		35			
Construction Engineering Standards Manual	N/A		35			
9. Senior Resources						
Membership Dues						
Residents of Lake Forest, Lake Bluff and unincorporated						
Lake Forest and Lake Bluff	97.087	Senior Resources	\$35 per person			
	97.087		\$55 per family			
Outside of Lake Forest and Lake Bluff	97.087	Senior Resources	\$45 per person			
	97.087		\$75 per family			
Circuit Breaker participants Lake Forest and Lake Bluff	97.087	Senior Resources	\$10 per person			
residents only	97.087		\$15 per family			
Car and Bus rides	97.087	Senior Resources	\$3/fee each direction			
	97.087		\$6 round trip			
Taxi subsidy- Lake Forest and Lake Bluff residents	97.087	Senior Resources	16 coupons/month			
living within the Lake Forest High School District			for a value of \$3/each			

THE CITY OF LAKE FOREST

ORDINANCE NO. 2019 - _____

**AN ORDINANCE ADOPTING NEW FEES
RELATED DEVELOPMENT ACTIVITY**

WHEREAS, The City of Lake Forest is a home rule, special charter municipal corporation; and

WHEREAS, the City Council, on an annual basis reviews fees and charges related to development activity and having done so, hereby determines that it is necessary to establish new fees and charges to cover the cost of services provided; and

WHEREAS, the City Council has determined that it is in the best interest of the City and its residents to adopt this Ordinance;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LAKE FOREST, COUNTY OF LAKE, STATE OF ILLINOIS AS FOLLOWS:

SECTION ONE. **Recitals.** The foregoing recitals are incorporated as the findings of the City Council and are hereby incorporated into and made a part of this Ordinance.

SECTION TWO. **Approval of New Fees Related to Development Activity.**
The City Council hereby approves the fees as set forth in Exhibit A, New Fees Related to Development Activity, and directs that said fees shall be incorporated into the Supplemental Fee Schedule for the City of Lake Forest and reviewed and adjusted on an annual basis as part of the Supplemental Fee Schedule as determined to be necessary by the City Council.

SECTION THREE: **Effective Date of the New Fees Related to Development Activity.** The fees and charges set forth in Exhibit A shall take effect as of May 1, 2020,

consistent with the date of the Supplemental Fee Schedule for FY 2021 as adopted by the City Council.

SECTION FOUR: Effective Date. This ordinance shall be in full force and effect upon its passage, approval, and publication in pamphlet form in the manner provided by law.

Passed this _____ day of _____, 2019

AYES:

NAYS:

ABSENT:

ABSTAIN:

Approved this _____ day of _____, 2019

Mayor

ATTEST:

City Clerk

**FOR INCORPORATION INTO THE SUPPLEMENTAL FEE SCHEDULE FOR
THE CITY OF LAKE FOREST**

EXHIBIT A

New Fees Related to Development Activity

- ❖ Bond - \$500.00 (Refundable if no damage to public sewers/water main)
- ❖ Bond - \$500.00 (Refundable if no damage to curbs/public streets)
- ❖ Recording of plats of subdivisions - \$75.00 (plus Lake County fees)

THE CITY OF LAKE FOREST

ORDINANCE NO. 2019 - _____

**AN ORDINANCE ADOPTING NEW FEES
RELATED CEMETERY SALES AND SERVICES**

WHEREAS, The City of Lake Forest is a home rule, special charter municipal corporation; and

WHEREAS, the City Council, on an annual basis reviews fees and charges related to Cemetery Sales and Services and having done so, hereby determines that it is necessary to establish new fees and charges to cover the cost of services provided; and

WHEREAS, the City Council has determined that it is in the best interest of the City and its residents to adopt this Ordinance;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LAKE FOREST, COUNTY OF LAKE, STATE OF ILLINOIS AS FOLLOWS:

SECTION ONE. **Recitals.** The foregoing recitals are incorporated as the findings of the City Council and are hereby incorporated into and made a part of this Ordinance.

SECTION TWO. **Approval of New Fees Related to Cemetery Sales and Services.** The City Council hereby approves the fees as set forth in Exhibit A, New Fees Related to Cemetery Sales and Services, and directs that said fees shall be incorporated into the Supplemental Fee Schedule for the City of Lake Forest and reviewed and adjusted on an annual basis as part of the Supplemental Fee Schedule as determined to be necessary by the City Council.

SECTION THREE: **Effective Date of the New Fees Related to Cemetery Sales and Services.** The fees and charges set forth in Exhibit A shall take effect as of

May 1, 2020, consistent with the date of the Supplemental Fee Schedule for FY 2021 as adopted by the City Council.

SECTION FOUR: Effective Date. This ordinance shall be in full force and effect upon its passage, approval, and publication in pamphlet form in the manner provided by law.

Passed this _____ day of _____, 2019

AYES:

NAYS:

ABSENT:

ABSTAIN:

Approved this _____ day of _____, 2019

Mayor

ATTEST:

City Clerk

**FOR INCORPORATION INTO THE SUPPLEMENTAL FEE SCHEDULE FOR
THE CITY OF LAKE FOREST**

EXHIBIT A

New Fees Related to Cemetery Sales and Services

- ❖ Fees paid by Credit Card: 2.95% of the amount charged or a minimum of \$1.95

THE CITY OF LAKE FOREST

ORDINANCE NO. 2019 - _____

**AN ORDINANCE ADOPTING NEW FEES RELATED TO PUBLIC WORKS
FOR INCORPORATION INTO THE SUPPLEMENTAL FEE SCHEDULE FOR
THE CITY OF LAKE FOREST**

WHEREAS, The City of Lake Forest is a home rule, special charter municipal corporation; and

WHEREAS, the City Council, on an annual basis reviews fees and charges related to Public Works and having done so, hereby determines that it is necessary to establish new fees and charges to cover the cost of services provided; and

WHEREAS, the City Council has determined that it is in the best interest of the City and its residents to adopt this Ordinance;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LAKE FOREST, COUNTY OF LAKE, STATE OF ILLINOIS AS FOLLOWS:

SECTION ONE. **Recitals.** The foregoing recitals are incorporated as the findings of the City Council and are hereby incorporated into and made a part of this Ordinance.

SECTION TWO. **Approval of New Fees Related to Public Works.** The City Council hereby approves the fees as set forth in Exhibit A, New Fees Related to Public Works, and directs that said fees shall be incorporated into the Supplemental Fee Schedule for the City of Lake Forest and reviewed and adjusted on an annual basis as part of the Supplemental Fee Schedule as determined to be necessary by the City Council.

SECTION THREE: **Effective Date of the New Fees Related to Public Works.**
The fees and charges set forth in Exhibit A shall take effect as of May 1, 2020, consistent

with the date of the Supplemental Fee Schedule for FY 2021 as adopted by the City Council.

SECTION FOUR: Effective Date. This ordinance shall be in full force and effect upon its passage, approval, and publication in pamphlet form in the manner provided by law.

Passed this _____ day of _____, 2019

AYES:

NAYS:

ABSENT:

ABSTAIN:

Approved this _____ day of _____, 2019

Mayor

ATTEST:

City Clerk

EXHIBIT A

New Fees Related to Public Works

- ❖ Erosion and sediment control measures - \$240
- ❖ Floodplain Development Permit
 - 1 & 2 Family - \$355
 - All others - \$530

Supplemental Memos Regarding Proposed Fee Adjustments

MEMORANDUM

TO: Diane Hall, Assistant Director of Finance
Elizabeth Holleb, Director of Finance

FROM: Catherine J. Czerniak, Director of Community Development

DATE: October 19, 2019

SUBJECT: Recommended Fee Adjustments and Clarifications for Fiscal Year 2020

No significant changes are proposed for development related fees. Development related fees have remained constant for the last several years. A few minor fee updates, corrections and clarifications are proposed as described below.

Add Prior Approved Fees

- ❖ Historic Preservation Commission: The following fees were previously approved for Building Review Board petitions. The also apply to the Historic Preservation Commission but are not accurately reflected in the Fee Schedule. (39.140)
 - Changes to approved building materials - \$60.00
 - Revisions to approved plans - \$225.00
- ❖ Project Fees: Previously approved fee not reflected in Fees Schedule. (999.999)
 - Tree removal without permit - \$750.00 per inch
 - Vegetation removal in protected areas - \$750 per violation

New Fees

- ❖ Bonds: Add a refundable bond in the amount of \$500.00 for projects that involve public sanitary/storm sewers or water mains.
- ❖ Bonds: Add a refundable bond in the amount of \$500.00 for projects that involve new curb cuts and temporary curb crossings.
- ❖ Project Fees: Recording of plat of subdivision - \$75.00 plus Lake County Fees

Please do not hesitate to contact me if you need further clarifications, have any questions or have suggestions for changes.

MEMORANDUM

TO: Diane Hall, Assistant Director of Finance
Elizabeth Holleb, Director of Finance

FROM: Catherine J. Czerniak, Director of Community Development

DATE: October 19, 2019

**SUBJECT: Recommended Fee Sheet Clarifications - Fiscal Year
2020**

The recommendations offered below are intended to better align fees with the proper categories and titles.

Corrections/Clarifications

- ❖ BRB Satellite dish review - Delete
This is an outdated fee. The Building Review Board does not review satellite dishes.
- ❖ Move Hood and Duct fees from “Other” to “Fire Suppression Systems”. No change to fee.
- ❖ Under Historic Preservation Commission Fees – “Demolition partial and replacement addition” is not titled correctly, should be, “Replacement Structure, prior demolition”. No change to fee.
- ❖ Delete Elevator Inspection Fee listed under the Vendor Licenses. This is a duplicate of the fee already listed under Elevators. No change to fee.
- ❖ Change the Plumbing category title to Plumbing/Electric/HVAC. No change to fee.
- ❖ Move “Signs” out of the Plumbing category and put it under “Building Permits”. No change to fee.
- ❖ Move “Tree Protection Fencing” from General Fee category to Project Fee category. No change to fee.
- ❖ Move “Recording of Public Right-of-way Agreements” from Plumbing category to Project Fees category and clarify to read, “Recording of Agreements/Ordinances” No change to fee.
- ❖ Move “Construction Trailer Permit” from Plumbing Category to Project Fees category. No change to fee.

Please do not hesitate to contact me if you need further clarifications, have any questions or have suggestions for changes.

MEMORANDUM

To: Elizabeth Holleb, Director of Finance and IT; and Diane Hall, Assistant Finance Director

From: Phil Alderks, Cemetery Sexton

Date: October 23, 2019

Re: Cemetery Credit Card Processing

Over the past number of years we have numerous requests from families to pay for Cemetery purchases and services by credit card. As we are becoming a more 'cashless' and 'check-less' society these requests have been steadily increasing. In order to better serve our families and residents of the City we are requesting to have the ability to process credit cards. Funeral expenses can be high and often occur on short notice so assets are not always liquid. A family's ability to use a credit card eases the burden of converting assets on a short notice in order to pay fees and guarantees the Cemetery would get paid at the time of service. Because the ability to process credit cards ease that burden of payment, it also helps our bottom line as people can no longer 'forget' to write the check at the time of service or say, "I left my checkbook at home in Timbuktu so I'll drop a check in the mail when I get back home."

A secondary benefit would be the possibility of increasing sales of services like flower planting, memorial cleaning, winter grave decorations, etc. by making it easier for families to make those purchases especially if they could place orders by credit card online.

We're requesting the help of the Finance Department to set up the ability to process credit cards so that we may offer this option for families to pay by credit card and also place online orders by credit card. I have attached the proposed ordinance and the proposed fee schedule. We would be passing the credit card processing fee on to the customer for the option of using their card since some purchases, such as lot sales, can be quite large.

If you have any questions regarding this situation or need more information, please contact me.



MEMORANDUM

THE CITY OF LAKE FOREST

OFFICE OF THE CITY MANAGER

TO: Elizabeth Holleb, Finance Director

CC: Jason C. Wicha, City Manager

FROM: Mike Strong, Assistant to the City Manager

DATE: October 17, 2019

SUBJECT: Proposed OCM Fee Adjustments for FY2021

Purpose and Action Requested

The purpose of this memorandum is to present a request to amend certain fees administered through the Office of the City Manager for FY2021. City staff is seeking City Council approval of fee adjustments proposed in this memorandum for general license and special event fees.

Background

The City of Lake Forest processes and issues several different types of permits and licenses through the Office of the City Manager. These include, among others, special event permits, filming permits, birth/death certificates, liquor licenses, raffle licenses, etc. City staff regularly reviews these processes and their associated fees in an effort to ensure they remain compliant with both local and statutory regulations, consistent with internal administrative directives and policies, align with the City's costs to provide services and promote customer-friendly business practices.

Each year, City staff reviews each of these processes along with their associated applications, and evaluates fees to ensure that charges are in line with the costs to provide each service. Proposed fee changes for FY2021 have been broken down into general licenses and permits and special events.

General Licenses and Permit Fees

City staff reviewed its general licenses and permit fees for FY2021, and is proposing to adjust fees associated with solicitor permits and raffle licenses. The proposed fees are included in the table below. The fee adjustments requested capture the processing time for administrative staff, background investigation services provided by Police records staff, along with administrative overhead and materials required to review and produce each permit.

Personnel Classification	Current City Expense	Current Rate	Proposed Rate	% Change	Projected Additional Revenue
Solicitor/Peddler Permit (New)	\$56.76	\$40.00	\$55.00	37.50%	\$500.00
Solicitor/Peddler Permit (Renewal)	\$40.76	\$30.00	\$40.00	33.33%	\$300.00
Raffle License	\$40.76	\$25.00	\$40.00	60%	\$60.00

Special Event Fees

The Office of the City Manager also manages the special event permit process. From time-to-time, community organizations seek to utilize City-owned property or request special city services (e.g. equipment rentals/delivery) and City employees (e.g. general event support, security, or emergency medical services) to support their event. Pursuant to the City Code (§10.13), fees for these City services may be imposed in connection with recovering costs related to the personnel time associated with this support.

Rates for City employees are set based on an average total compensation (includes salaries and benefits) for employees in the workgroup. Traditionally, the City has adjusted these rates to reflect changes in union contracts and special contractual rates for special time worked or overtime. Rates proposed for FY2021 reflect approved changes to salaries and benefits as outlined in the City's official Pay Plan and bargaining unit contract, if applicable. Accordingly, City staff is requesting to adjust rates to reflect these contract amounts, as follows:

Personnel Classification	Current City Expense	Current Rate	Proposed Rate	% Change	Projected Revenue
Police Officer Hourly Rate	\$87.48	\$86.00	\$88.00	2.33%	\$460.0
Public Works Hourly Rate	\$68.66	\$67.00	\$69.00	2.99%	\$120.00
Parks Hourly Rate	\$66.99	\$67.00	\$69.00	2.99%	\$120.00

In addition to personnel costs provided by the City's Parks Department, event organizers frequently request the delivery and use of equipment including bleachers, litter barrels, picnic tables, and grills. In evaluating the current rates for these services and updated personnel costs incurred (Per the above), the City has opted to modify its procedures for litter barrel requests.

Prior to 2019, the Parks Section staff would have to relocate steel litter barrels from adjacent parks and facilities. This became problematic for several of the older barrels, which began to deteriorate more quickly from their relocation between events. Instead, staff has started to purchase and deliver disposable cardboard bins directly to the event site. Due to less staff time needed to both deliver and dispose of these litter barrels, staff requests a reduction in the fee to reflect savings in both materials and personnel costs. This adjustment more equitably assesses fees for this service based on these changes.

Service	Current City Expense	Current Rate	Proposed Rate	% Change	Projected Revenue
Provide Litter Barrels	\$13.20/can	\$16/can	\$14/can	-12.50%	-\$150.00

Please do not hesitate to contact me directly if you have questions concerning these proposed fee changes for FY2021.

MEMORANDUM

To: Diane Hall, Assistant Finance Director

From: Vince Juarez, Golf Course General Manager
Chuck Myers, Superintendent of Parks, Forestry and Special Facilities

Date: October 17, 2019

Subject: Deerpath Golf Course 2020 Proposed Fee Changes

PURPOSE AND ACTION REQUESTED: City Staff and KemperSports Management Staff are bringing forward the Deerpath Golf Course fees for FY21. The Park and Recreation Board has approved the fee schedule on October 15, 2019 and request that the proposed FY21 Deerpath Golf Course fee structure be forward to City Council for approval as presented.

BACKGROUND/DISCUSSION: Attached is the proposed fee structure for Deerpath Golf Course for FY21. We analyzed several factors including utilization and surrounding facilities fees while putting together the fees schedule. KemperSports Management and City Staff are recommending the following:

- **Membership Fees:** Increase resident Single and Senior Annual Pass fee to allow for estimated revenue increase in both classifications of 3% for FY21.
- **Greens Fees:** Increase the rate for weekday and weekend fees. The rate for weekday's would be capped \$67 (green fee / cart fee) while weekend cap would be \$81 (green fee / cart fee) . Allow the dynamic pricing model to set prices based off of the utilization of the course. This will allow the green fee prices to fluctuate and take advantage of times of increased demand. Golf rates will be adjusted during the season based on marketplace demands.
- **Other Fees:** Increase the 9 -hole weekday cart fee from \$13 to \$14 while leaving the 18-hole cart fee at \$20 per player. In addition, raise the large range bucket to \$16 while keeping the medium and small at current rates. I also propose with lockers being fully rented in the open-air facility to increase locker rental prices by an average of 3.5%.

BUDGET/FISCAL IMPACT: Projected revenue impact on fees collected will be an additional \$45,686 from FY20 projections. The additional revenue impact is assuming the Route 41 project does not move forward. Anticipated revenue impact depending on when the Route 41 project starts would be at least 12% off proposed FY21 budget revenue or 6% unfavorable to current FY20 projections.

City Staff and Kemper Sports Management are requesting the approval of the proposed FY21 Deerpath Golf Course fee structure.

The City of Lake Forest

MEMORANDUM

TO: Mike Thomas, Director of Public Works
Robert Ells, Superintendent of Engineering

FROM: Brian Joyce, Engineering Supervisor

DATE: October 21, 2019

SUBJECT: **Fees**

Attached are the proposed fee changes from Engineering related to the existing fee schedule. These changes involve the following areas.

1. Site Grading Fee: The proposed fees reflect the fees currently being charged by the Lake County Planning, Building and Development Department.
2. Floodplain Development Permit: The proposed fees reflect the fees currently being charged by the Lake County Planning, Building and Development Department for development on a floodplain property.

MEMORANDUM

To: Diane Hall, Assistant Finance Director

From: Jason Busdeker, Program Manager
Joe Mobile, Superintendent of Recreation

Date: October 17, 2019

Subject: Lake Forest Fitness Center FY 21 Proposed Fee Changes

PURPOSE AND ACTION REQUESTED: City Staff are bringing forward the Lake Forest Fitness Center fees for fiscal year 2021. The Park and Recreation Board has approved the fee schedule on October 15, 2019 and request that the proposed FY2021 Fitness Center fee structure be forwarded to City Council for approval as presented.

BACKGROUND/DISCUSSION: Attached is the proposed fee structure for fitness center fees for FY2021. Staff have analyzed several factors including membership trends, and surrounding facilities fees while putting together the fees schedule. The Fitness Center's memberships fluctuate considerably throughout the year. As a result, staff takes a conservative approach for revenue growth by assuming membership levels will remain the same throughout the year based on membership totals in September. City Staff are recommending the following:

- **Membership Fees:** Increase all membership fees by an adjusted 4% for FY21. The 4% increase was taken over FY20 fees and then adjusted to be divisible by 12 months so that our registration software system can use the automatic monthly billing for all annual memberships. This adjustment to the increase will provide a consistent amount to be drawn each month providing our members a smooth and understandable transaction.
- **Monthly Memberships:** Continue to offer the month to month membership option. In FY17, Staff had eliminated the 6 month and 3 month membership options and began offering the Month to Month membership options which allows perspective members the flexibility to cancel their membership with 30 days written notice. The month to month membership is also a good alternative for those looking for a short term option. This option has proved successful as memberships have increased in several categories.

BUDGET/FISCAL IMPACT: Staff anticipates a positive revenue differential of \$12,792 over FY20.

City Staff are requesting the approval of the proposed FY2021 Lake Forest Fitness Center fee structure as presented.

New Issue

Date of Sale: Wednesday, December 4, 2019

10:15 – 10:30 A.M., C.S.T. (Open Speer Auction)

DRAFT 11/8/19

Investment Rating:

Moody's Investors Service ...

(Rating Requested)

Official Statement

Subject to compliance by the City with certain covenants, in the opinion of Chapman and Cutler LLP, Chicago, Illinois ("Bond Counsel"), under present law, interest on the Bonds is excludable from gross income of the owners thereof for federal income tax purposes and is not included as an item of tax preference in computing the federal alternative minimum tax for individuals. Interest on the Bonds is not exempt from present State of Illinois income taxes. See "TAX EXEMPTION" herein for a more complete discussion.



\$17,500,000*

CITY OF LAKE FOREST

Lake County, Illinois

General Obligation Refunding Bonds, Series 2019

Dated Date of Delivery

Book-Entry

Due Serially December 15, 2020-2032

The \$17,500,000* General Obligation Refunding Bonds, Series 2019 (the "Bonds"), are being issued by the City of Lake Forest, Lake County, Illinois (the "City"). Interest is payable semiannually on June 15 and December 15 of each year, commencing June 15, 2020. The Bonds will be issued using a book-entry system. The Depository Trust Company ("DTC"), New York, New York, will act as securities depository for the Bonds. The ownership of one fully registered Bond for each maturity will be registered in the name of Cede & Co., as nominee for DTC and no physical delivery of Bonds will be made to purchasers. The Bonds will mature on December 15, in the following years and amounts. Interest is calculated based on a 360-day year of twelve 30-day months.

AMOUNTS*, MATURITIES, INTEREST RATES, PRICES OR YIELDS AND CUSIP NUMBERS⁽¹⁾

Principal Amount*	Due Dec. 15	Interest Rate	Yield or Price	CUSIP Number (1)	Principal Amount*	Due Dec. 15	Interest Rate	Yield or Price	CUSIP Number (1)
\$2, 870, 000.	2020	—%	—%	—	\$695, 000.	2027	—%	—%	—
2, 975, 000.	2021	—%	—%	—	710, 000.	2028	—%	—%	—
3, 105, 000.	2022	—%	—%	—	640, 000.	2029	—%	—%	—
2, 415, 000.	2023	—%	—%	—	675, 000.	2030	—%	—%	—
620, 000.	2024	—%	—%	—	715, 000.	2031	—%	—%	—
650, 000.	2025	—%	—%	—	755, 000.	2032	—%	—%	—
675, 000.	2026	—%	—%	—					

Any consecutive maturities may be aggregated into term bonds at the option of the bidder,
in which case the mandatory redemption provisions shall be on the same schedule as above.

OPTIONAL REDEMPTION

The Bonds maturing on or after December 15, 2028, are callable at the option of the City in whole or in part on any date on or after December 15, 2027, at a price of par and accrued interest. See "OPTIONAL REDEMPTION" herein.

PURPOSE, LEGALITY AND SECURITY

The proceeds of the Bonds will be used: (i) to refund certain of the City's outstanding General Obligation Bonds, Series 2009; Taxable General Obligation Bonds, Series 2010B (Recovery Zone Economic Development Bonds – Direct Payment); Taxable General Obligation Bonds, Series 2010C (Build America Bonds – Direct Payment); and General Obligation Refunding Bonds, Series 2011B, and (ii) to pay the costs of issuance of the Bonds. See "PLAN OF FINANCING" herein.

In the opinion of Bond Counsel, the Bonds are valid and legally binding upon the City and are payable from any funds of the City legally available for such purpose, and all taxable property in the City is subject to the levy of taxes to pay the same without limitation as to rate or amount, except that the rights of the owners of the Bonds and the enforceability of the Bonds may be limited by bankruptcy, insolvency, moratorium, reorganization and other similar laws affecting creditors' rights and by equitable principles, whether considered at law or in equity, including the exercise of judicial discretion.

This Official Statement is dated November __, 2019, and has been prepared under the authority of the City. An electronic copy of this Official Statement is available from the www.speerfinancial.com web site under "Debt Auction Center/Official Statements Sales Calendars/Competitive". Additional copies may be obtained from Ms. Elizabeth Holleb, Director of Finance, City of Lake Forest, 800 North Field Drive, Lake Forest, Illinois 60045, or from the Municipal Advisor to the City:



(1) CUSIP numbers appearing in this Official Statement have been provided by the CUSIP Service Bureau, which is managed on behalf of the American Bankers Association by S&P Capital IQ, a part of McGraw Hill Financial Inc. The City is not responsible for the selection of CUSIP numbers and makes no representation as to their correctness on the Bonds or as set forth on the cover of this Official Statement.

*Subject to change.

For purposes of compliance with Rule 15c2-12 of the Securities and Exchange Commission, this document, as the same may be supplemented or corrected by the City from time to time (collectively, the “Official Statement”), may be treated as an Official Statement with respect to the Bonds described herein that is deemed near final as of the date hereof (or the date of any such supplement or correction) by the City.

The Official Statement, when further supplemented by an addendum or addenda specifying the maturity dates, principal amounts and interest rates of the Bonds, together with any other information required by law or deemed appropriate by the City, shall constitute a “Final Official Statement” of the City with respect to the Bonds, as that term is defined in Rule 15c2-12. Any such addendum or addenda shall, on and after the date thereof, be fully incorporated herein and made a part hereof by reference.

No dealer, broker, salesman or other person has been authorized by the City to give any information or to make any representations with respect to the Bonds other than as contained in the Official Statement or the Final Official Statement and, if given or made, such other information or representations must not be relied upon as having been authorized by the City. Certain information contained in the Official Statement and the Final Official Statement may have been obtained from sources other than records of the City and, while believed to be reliable, is not guaranteed as to completeness. THE INFORMATION AND EXPRESSIONS OF OPINION IN THE OFFICIAL STATEMENT AND THE FINAL OFFICIAL STATEMENT ARE SUBJECT TO CHANGE, AND NEITHER THE DELIVERY OF THE OFFICIAL STATEMENT OR THE FINAL OFFICIAL STATEMENT NOR ANY SALE MADE UNDER EITHER SUCH DOCUMENT SHALL CREATE ANY IMPLICATION THAT THERE HAS BEEN NO CHANGE IN THE AFFAIRS OF THE CITY SINCE THE RESPECTIVE DATES THEREOF.

References herein to laws, rules, regulations, ordinances, resolutions, agreements, reports and other documents do not purport to be comprehensive or definitive. All references to such documents are qualified in their entirety by reference to the particular document, the full text of which may contain qualifications of and exceptions to statements made herein. This Official Statement does not constitute an offer to sell, or solicitation of an offer to buy, any securities to any person in any jurisdiction where such offer or solicitation of such offer would be unlawful.

Unless otherwise indicated, the City is the source of all tables and statistical and financial information contained in this Official Statement. The information contained in this Official Statement concerning DTC has been obtained from DTC. The other information set forth herein has been furnished by the City or from other sources believed to be reliable. The information and opinions expressed herein are subject to change without notice, and neither the delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the City since the date of this Official Statement.

This Official Statement should be considered in its entirety and no one factor considered less important than any other by reason of its position in this Official Statement. Where statutes, ordinances, reports or other documents are referred to herein, reference should be made to such statutes, ordinances, reports or other documents for more complete information regarding the rights and obligations of parties thereto, facts and opinions contained therein and the subject matter thereof.

Any statements made in this Official Statement, including the Appendices, involving matters of opinion or estimates, whether or not so expressly stated, are set forth as such and not as representations of fact, and no representation is made that any of such estimates will be realized. This Official Statement contains certain forward-looking statements and information that are based on the City’s beliefs as well as assumptions made by and information currently available to the City. Such statements are subject to certain risks, uncertainties and assumptions. Should one or more of these risks or uncertainties materialize, or should underlying assumptions prove incorrect, actual results may vary materially from those anticipated, estimated or expected.

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BOND ISSUE SUMMARY

This Bond Issue Summary is expressly qualified by the entire Official Statement, including the Official Notice of Sale and the Official Bid Form, which are provided for the convenience of potential investors and which should be reviewed in their entirety by potential investors.

Issuer:	City of Lake Forest, Lake County, Illinois (the “City”).
Issue:	\$17,500,000* General Obligation Refunding Bonds, Series 2019.
Dated Date:	Date of delivery (expected to be on or about December 19, 2019).
Interest Due:	Each June 15 and December 15, commencing June 15, 2020.
Principal Due:	Serially each December 15, commencing December 15, 2020 through 2032, as detailed on the front page of this Official Statement.
Optional Redemption:	The Bonds maturing on or after December 15, 2028, are callable at the option of the City in whole or in part on any date on or after December 15, 2027, at a price of par and accrued interest. See “ OPTIONAL REDEMPTION ” herein.
Authorization:	The Bonds are being issued pursuant to the home-rule powers of the City under Section 6, Article VII of the 1970 Constitution of the State of Illinois and a bond ordinance to be adopted by the City Council of the City.
Security:	The Bonds are valid and legally binding upon the City and are payable from any funds of the City legally available for such purpose, and all taxable property in the City is subject to the levy of taxes to pay the same without limitation as to rate or amount.
Investment Rating:	The City’s outstanding general obligation bond rating is “Aaa” from Moody’s Investors Service, New York, New York (“Moody’s”). A credit rating for the Bonds has been requested from Moody’s. See “ INVESTMENT RATING ” herein.
Purpose:	The proceeds of the Bonds will be used: (i) to refund certain of the City’s outstanding General Obligation Bonds, Series 2009; Taxable General Obligation Bonds, Series 2010B (Recovery Zone Economic Development Bonds – Direct Payment); Taxable General Obligation Bonds, Series 2010C (Build America Bonds – Direct Payment); and General Obligation Refunding Bonds, Series 2011B, and (ii) to pay the costs of issuance of the Bonds. See “ PLAN OF FINANCING ” herein.
Tax Exemption:	Chapman and Cutler LLP, Chicago, Illinois, Bond Counsel, will provide an opinion as to the federal tax exemption of the interest on the Bonds as discussed under “ TAX EXEMPTION ” in this Official Statement. Interest on the Bonds is not exempt from present State of Illinois income taxes. See also APPENDIX C for the proposed form of Bond Counsel opinion.
Bond Registrar/Paying Agent Escrow Agent:	Amalgamated Bank of Chicago, Chicago, Illinois.
Book-Entry Form:	The Bonds will be registered in the name of Cede & Co. as nominee for The Depository Trust Company (“DTC”), New York, New York. DTC will act as securities depository of the Bonds. See APPENDIX B herein.
Denomination:	\$5,000 or integral multiples thereof.
Delivery:	The Bonds are expected to be delivered on or about December 19, 2019.
Municipal Advisor:	Speer Financial, Inc., Chicago, Illinois.

*Subject to change.

CITY OF LAKE FOREST
Lake County, Illinois

George A. Pandaleon
Mayor

Council Members

Prue Beidler
Raymond Buschmann
Ara Goshgarian

Michelle Moreno
James E. Morris

Edward U. Notz, Jr.
Jim Preschlack
Melanie K. Rummel

Officials

Jason C. Wicha
City Manager

Elizabeth Holleb
Director of Finance

Ancel Glink, P.C.
Attorneys for the City

THE BONDS

The General Obligation Refunding Bonds, Series 2019 (the “Bonds”), are being issued pursuant to the home-rule powers of the City of Lake Forest, Lake County, Illinois (the “City”), under Section 6, Article VII of the 1970 Constitution of the State of Illinois and a bond ordinance to be adopted by the City Council of the City on the 2nd day of December, 2019 (as supplemented by a notification of sale, the “Bond Ordinance”). The Bonds constitute valid and legally binding full faith and credit general obligations of the City, payable from ad valorem taxes levied on all taxable property in the City, without limitation as to rate or amount. The Bond Ordinance provides for the levy of ad valorem taxes, unlimited as to rate or amount, upon all taxable property within the City in amounts sufficient to pay, as and when due, all principal of and interest on the Bonds. The Bond Ordinance will be filed with the County Clerk of the County of Lake, Illinois (the “County Clerk”), and will serve as authorization to the County Clerk to extend and collect the property taxes as set forth in the Bond Ordinance.

THE CITY

Location

The City is a home-rule municipality located in Lake County approximately 30 miles north of downtown Chicago. It is one of eight communities located north of Chicago, fronting on Lake Michigan, an area collectively referred to as "The North Shore."

The City's eastern boundary is Lake Michigan with over three miles of shoreline and over a half of mile of public beach. Forest Park, a 37-acre public park is located on the table land above the beach with walking trails and spectacular views across the lake all seasons of the year. Recent public and private investment resulted in stabilization of the bluff and improvements to the public access road. To the north and south of the City-owned public beach, private homes line the bluff above the lake, many with direct access to private beaches below. At the south edge of the City, a 60 acre nature preserve, McCormick Nature Preserve, extends from Sheridan Road, along a ravine, east to the lake. This high quality natural area is being restored and enhanced through a partnership of the City, Lake Forest Open Lands Association and the Army Corps of Engineers. Further to the south, an additional 127 acres of lakefront property is preserved for passive recreation and owned by the Lake County Forest Preserve District. A portion of this area, formerly the Fort Sheridan Military Base, is located within the city limits and presents opportunities for the future. Public access to Lake Michigan is provided in this area along with views of the lake from Sheridan Road.

The western boundary of the City is the Illinois Toll Road (I-94) providing easy access to points north and south including Chicago, O'Hare Airport and Milwaukee, Wisconsin. Making the most of the City's location mid-way between two larger cities, Chicago and Milwaukee, several major north/south arterials, in addition to the Tollway, facilitate access to these cities, places in between, and areas just beyond. Located near the center of Lake Forest, U.S. Route 41 (Skokie Highway), provides direct access to the Edens Expressway, the Kennedy Expressway and downtown Chicago; Waukegan Road (Illinois Route 43) provides access to employment centers and commercial hubs. In east Lake Forest, scenic Green Bay Road and Sheridan Road wind through neighborhoods, past local schools and Lake Forest College, and provide access to preserved open space areas.

History, Growth and Demographics

Long acknowledged to be one of the most prestigious residential communities in the United States, the City is rich in history. The City was incorporated by Special Charter of the General Assembly of the State of Illinois in 1869. The Charter addresses the powers of the City Council in 43 clauses setting the framework for coordinated relationships with other local entities.

The City prides itself on tradition and honoring its history while at the same time, being at the forefront of new ideas. Among the significant historic structures in the City are single family residences dating back to 1846. Market Square serves as the core of the City's Central Business District, and when constructed in 1916, was reported to be the first shopping center in the U.S. Churches and educational institutions, prestigious private clubs and former estates of local and national leaders of industry and commerce are also found here. Estate homes, outbuildings and landscape features from summer homes and gentlemen's farms are adaptively reused as homes, schools and community facilities.

Unlike many other communities, Lake Forest historically was always home to both the wealthy and working class families. This long tradition holds true today. Expansive homes fronting Lake Michigan are only blocks away from homes in more conventional small lot neighborhoods. The City actively promotes diverse housing options, for all ages and all types of families, at various price points. Moderately priced and affordable housing, both rental and ownership, are available in the community in part as a result of the City's inclusionary housing requirements.

Development and Economic Vitality

The City has a long tradition of careful planning. The City's first Zoning Code was adopted in 1923 and the Plan Commission was established in 1926. The City's Strategic Plan and Comprehensive Land Use Plan guides development decisions. The City reviews, re-evaluates and updates the entire Comprehensive Plan about every 20 years with interim amendments as necessary. Work is underway currently to update the Comprehensive Plan with a focus on how to keep Lake Forest viable and distinctive for the next 20 years.

In 1956, an ordinance was adopted regulating the architectural design of buildings within the City and establishing the Building Review Board. In 1998, the City adopted an historic preservation ordinance and established the Historic Preservation Commission. These ordinances set Lake Forest apart from other suburban communities by providing the tools necessary to preserve and protect the unique character of the City's neighborhoods and ensure that changes happen in a manner that respects and builds upon the strengths of the community while at the same time, recognizing individual property rights and embracing new ideas, methodologies, technology and opportunities.

The City's planning efforts encompass other projects as well, including development of a Bicycle Master Plan and a Sustainability Plan. Both of these efforts were achieved through work with community partners and significant public input.

Central Business District

The City's Central Business District is anchored by Market Square, an iconic and historic development designed by famed architect, and Lake Forest resident, Howard Van Doren Shaw. Construction of the Square began in 1915 and is still seen as an extraordinary model of a town center. Market Square and the surrounding blocks that make up the City's core area are home to a mix of unique boutique retail stores, national chains, restaurants (one located in the City's former fire station), banks, real estate offices, a commuter train station, City Hall and the Post Office. Since 2013, \$5 million has been invested in Market Square to support repairs, restoration and upgrades including extensive interior alterations to second floor space which now offers Class A office space to those wishing to office in Lake Forest, near the recently restored historic train station. As with many projects in the community, the restoration of the train station was supported by public and private funding as well as grant monies. Just south of Market Square, the Deer Path Inn, an historic hotel dating back to 1929, was named the No.1 Resort Hotel in the Midwest in the *Travel + Leisure* World's Best Awards 2019. The Inn offers guest rooms, meeting rooms, banquet spaces and dining experiences that are not available elsewhere on the North Shore or in Lake County. The Deer Path Inn easily rivals upscale hotels and restaurants in downtown Chicago. Recent extensive renovation of the Inn represents an investment exceeding \$3 million dollars.

On an ongoing basis, the City, with input from local businesses and the community, upgrades major infrastructure in the Central Business District and implements streetscape improvements and beautification. The goal is to continually enhance the welcoming and walkable business district, where people gather, linger, eat, shop and socialize. Property and business owners continually invest in storefront maintenance and enhancements, expansion of outdoor eating areas and updated signage.

The historic commuter train station located in the Central Business District was recently restored, another example of a public/private partnership. The project was supported by \$2.4 million in grants and private contributions in combination with public funds. To expand support for alternate modes of transportation, the project included a new bicycle shelter and enhanced bicycle paths building on the hub of activity that occurs in the core of the City.

Over the past five years, the City has promoted increased residential density and a variety of housing products close to the Central Business District. This successful initiative has resulted in the construction of 110 apartments which today are over 90 percent leased, 37 new high end condominiums and eight new single family homes. Approximately 30 additional condominiums are planned at the City's core in the near future. These new housing opportunities are located within walking distance to the train station, retail stores, restaurants, library, community parks and gathering areas. In response, new restaurants are vying for space in the Central Business District.

Waukegan Road/Settlers' Square Business District

In addition to the City's Central Business District, there is a second business district, in the western portion of the City, adjacent to the second Metra station that serves the community. This business district includes a grocery store, restaurants, banks, medical and dental service providers and educational support services. A recently completed study supports mixed use development and increased residential densities in the area as redevelopment opportunities become available.

The Waukegan Road Business District provides easy access to goods and services for residents living in the City's third and fourth wards and attracts daily commuters traveling through Lake Forest on Waukegan Road, a State owned north/south arterial. West Lake Forest was developed in the mid to late 90's for the most part with a focus on single family homes with yards, tree lined streets and open space. An example of the high quality neighborhoods located in the west portion of Lake Forest is Conway Farms, a carefully planned residential neighborhood offering attached and detached single family housing located around a picturesque golf course. Conway Farms Golf Club has hosted the BMW Championship on three occasions to date bringing national attention to Lake Forest.

Conway Park

Conway Park is a world class corporate office park located at the western gateway to the City, at the interchange of the Illinois Tollway and Illinois Route 60. Conway Park is stable and thriving. The office park and surrounding area is developed with 15 office buildings ranging in size from 60,000 to 270,000 square feet. The buildings serve as the corporate headquarters for prestigious companies with a concentration of pharma and packaging businesses. Building owners and tenants of the office park include Abbott, Pfizer, Packaging Corp of America, Pactiv Reynolds Fram Group, Tenneco Automotive, Trustmark, ICU Medical, Akorn, Assertio, Bank Direct, Horizon Pharma, Omron and Pharmedium. Multi-tenant buildings are available for smaller firms as well. Conway Park offers amenities to the property owners and businesses including the Lake Forest Graduate School which is located in the office park and provides corporate leadership programs as well as meeting space for corporate training activities. Pedestrian pathways and a trail through an adjacent natural area are well used by employees. Construction of a Hyatt Place Hotel is underway in the office park responding to needs expressed by the businesses for easily accessible hotel rooms, meeting space and food options.

An eight acre parcel, designated for commercial use is located just outside of the office park. Discussions are underway about development of the site with restaurants and other hospitality uses to provide additional amenities to enhance the attractiveness of the office park going forward for existing and future occupants. The potential for developing additional moderate to high end residential housing options near Conway Park is also being explored to ease the commute for employees working in the office park.

The Chicago Bears Corporate Headquarters are located north of Conway Park. The Bears' campus is comprised of administrative and owners' offices, training and wellness facilities for players, a broadcast studio, memorabilia hall, indoor and outdoor practice fields and viewing suites. This facility draws players, coaches, season ticket holders, corporate sponsors and the media to Lake Forest. Players and coaches often make Lake Forest home during their tenure with the Bears and remain here in the years after their association with the Bears because of all Lake Forest has to offer. Earlier this year, the Bears completed 24 months of improvements and facility expansion. The value of the recent upgrades to the Bears' campus exceeded \$80,000,000 and resulted in what is today a cutting edge facility.

In 2009, the City of Lake Forest's Municipal Services Facility and customer service center was relocated from the Central Business District to the single remaining parcel located north of Conway Park. The facility houses City administrative staff from various departments in a first class office building. The City's fleet of vehicles and equipment is also housed at this location. A high level of municipal services is expected by and delivered to the residents of Lake Forest. Almost 20 acres of the site acquired by the City is open space and wetlands as a result of a cooperative effort between the City, Lake Forest Open Lands Association and the Lake County Forest Preserve District. The preserved area is now under the stewardship of the Forest Preserve District and is developed with walking trails for employees and residents in the area. Wildlife abounds.

Other development in the Route 60 Corridor, the area surrounding Conway Park, includes townhome, condominium and single family home developments completed over the last 10 to 15 years with some buildout still underway.

Looking Forward

Although Lake Forest is considered to be a nearly built out community, development continues and opportunities for redevelopment are plentiful. Buildout continues on several single family and townhome developments in the community: Willow Lake, Kelmscott Park, Westleigh Farm, Oak Knoll Woodlands and The Preserve at Westleigh. Additional multi-family residential units are planned in and around the Central Business District. Demand for housing in the core area of the City remains high especially for high quality products. Local institutions - schools, churches, private clubs, Lake Forest College and Northwestern Lake Forest Hospital - continually upgrade their facilities. Construction of a new hotel is underway in Conway Park. Commercial buildings in the Central Business District are undergoing or planned for upgrades.

Municipal and Other Governmental Services

The governing and legislative body of the City is the Council composed of a Mayor (elected bi-annually on an at-large basis) and two aldermen from each of four wards who are each eligible to serve three, two-year terms. Pursuant to an ordinance adopted in 1956, a professional City Manager is responsible for the day-to-day operations of the City and its 210 full-time employees (excluding Library employees). The employees in a collective bargaining unit include 30 police officers, 55 public works/parks employees and 27 fire fighters/fire lieutenants. The City's Police and Fire departments include 40 uniformed police and 33 uniformed fire personnel. The excellence of the Fire Department is highlighted by the City's Class 3 fire insurance rating which exceeds that of over 90% of the fire departments/districts in the State of Illinois. Some of the municipal services provided for and funded out of the tax rate include: the public library (approximately 15,460 registered borrowers); twice weekly backdoor refuse pick-up and paramedic service (since 1974).

Unlike many other communities, the Parks and Recreation Department is part of the City, not a separate taxing body. With support from the Friends of the Park Foundation, the City recently completed an updated Park Master Plan. The Plan assessed all existing park and recreational facilities, identified current and future needs based in part on public input and recommends and prioritizes improvements to existing facilities and parks, and new facilities. The Plan includes cost estimates and recommends fiscally responsible phasing options for achieving the desired enhancements. The City's parks facilities include a 145 acre 18 hole golf course, 14 community and neighborhood parks with a total acreage of 493 acres, a ½ mile expanse of public beach with swimming and sailing and six recreation facilities: Stirling Hall Arts Center, Kinderhaven Preschool, the Wildlife Discovery Center at Elawa Farm, the Everett fieldhouse, various park pavilions and the Community Recreation Center which houses the Fitness Center.

Through various agreements, the City provides services to a number of adjacent communities. The City provides ambulance transport, building inspection and plan review, youth and senior services to the Village of Lake Bluff. On a contractual basis, the City provides building inspection and plan review services to the Village of Bannockburn. A recently implemented intergovernmental agreement provides for fire and ambulance services to be provided to residents of the Knollwood Fire Protection District cooperatively with the Village of Libertyville. The City has also recently begun providing water plant operation services to the City of Highwood. In 2014, the City implemented an intergovernmental agreement with the villages of Glenview and Lake Bluff, as well as the cities of Highland Park and Highwood, for the provision of dispatch services. These agreements help to ensure that services are provided to the residents of Lake Forest in the most cost-effective and fiscally sustainable manner.

The City draws water for its plant from Lake Michigan. Proceeds of the Series 2001A Bonds were used to pay the cost of engineering studies for improvements to the water system. The proceeds of the \$26,000,000 Series 2002A Bonds were used for water and sewer system improvements, including water treatment plant improvements, a 36-inch transmission main and certain sanitary sewers. The Series 2003C Bonds were used for various water and sanitary sewer system improvements. The Water Plant Improvement Project included the installation of a state of the art membrane filtration system (the first water plant to have such technology in Illinois), the replacement of both high lift and low lift pumps, the installation of electrical switch gear, and a new back-up power supply. Water began pumping from the new plant at the end of April, 2004. The back-up power supply and HVAC improvements were completed by October, 2004. In 2017, the City issued \$9.295 million in bonds to fund further improvements and provide increased capacity at the City's Water Treatment Plant. Taking advantage of new technology, a new membrane system was designed and installed with a 14 million-gallon-per-day capacity. These improvements were completed in 2019.

The City's Comprehensive Annual Financial Report has been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Governmental Finance Officers' Association (GFOA) of the United States and Canada, for the City's FY1979-2018 reports. The significance of the GFOA's award is emphasized by their statement: "The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting and its attainment represents a significant accomplishment by a governmental unit and its management." The City annually prepares a "Comprehensive Fiscal Plan" which includes: Operating and Capital Budgets for the current year; a Five-Year Financial Analysis and Plan; and a Five-Year Projection for Personnel, Capital Investment and Equipment costs. The City has received the GFOA's Distinguished Budget Presentation Award for its FY2017-2019 Budget documents. The City has an independent Audit Committee consisting of Council members and residents having expertise in the area of financial administration and auditing that serves as an oversight body on behalf of the City Council. The City has been self-insured since 1981 through participation with the Intergovernmental Risk Management Agency (IRMA), which is a proprietary venture established to manage and fund claims for its 70 member municipalities and special districts.

Schools/Hospitals

Lake Forest School District No. 67, which serves nearly the City's entire tax base, has a current enrollment of 1,689 students. The District operates three K-4 schools and one middle school for grades 5-8. The Lake Forest Community High School District No. 115 serves Lake Forest, Lake Bluff, and surrounding unincorporated areas including Knollwood. The Lake Forest High School District has an enrollment of approximately 1,600. Private primary and secondary schools are also located in Lake Forest providing educational options for not only Lake Forest residents but also attracting students from around the country and the world - Woodlands Academy, Lake Forest Academy, Lake Forest Country Day School and St. Mary's School.

The City's diverse and strong educational institutions continue to grow, upgrade and adapt in response to education trends. Lake Forest College (enrollment 1,528), a private liberal arts college was established even before the City itself. The College continually upgrades residence halls and academic buildings, most recently completing a new science complex representing a \$40 million dollar investment in the campus. The science complex offers state of the art laboratories, research facilities and classrooms. Although focused on liberal arts, science and technology are integrated into many disciplines and the new facility will position the College well to attract talented students as well as faculty. A new academic classroom wing and athletic field upgrades are in the planning stages.

The new Northwestern Lake Forest Hospital opened in March 2018 after an investment of \$180,000,000. Discussions are underway for future phases of development of the hospital campus. The hospital is serving a broad region of Lake County providing routine and specialty services in a community hospital setting.

SOCIOECONOMIC INFORMATION

The following statistics pertain principally to the City. Additional comparisons are made with Lake County (the "County") and the State of Illinois (the "State").

Employment

Following are lists of large employers located in the City and in the surrounding area.

Major City Employers(1)

<u>Name</u>	<u>Product/Service</u>	<u>Approximate Employment</u>
Northwestern Lake Forest Hospital.....	General Medical and Surgical Hospital.....	1,510
Pfizer.....	Pharmaceuticals.....	—
Abbott.....	Healthcare Products.....	779
Trustmark Companies.....	Health and Life Insurance Benefits and Administration.....	750
Lake Forest College.....	Higher Education.....	439 (2)
Pactiv LLC.....	Corporate Headquarters and Specialty Packaging Products.....	388
Lake Forest Community High School District No. 115...	Secondary Education.....	350 (3)
Lake Forest School District No. 67.....	Elementary Education.....	303
Packaging Corp. of America.....	Corporate Headquarters and Containerboard and Corrugated Packaging.....	298
City of Lake Forest.....	Municipal Government.....	210

- Notes: (1) Source: the City, the 2019 Illinois Manufacturers Directory and the 2019 Illinois Services Directory.
 (2) Excludes student employees.
 (3) Excludes coaches, community education employees and student employees.

Major Area Employers(1)

<u>Location</u>	<u>Name</u>	<u>Product/Service</u>	<u>Approximate Employment</u>
North Chicago.....	Great Lakes Naval Training Center.....	Department of the Navy.....	11,000 (2)
Deerfield.....	Walgreens Boots Alliance.....	Holding Company.....	6,500
North Chicago.....	AbbVie, Inc.	Pharmaceutical Manufacturing.....	3,400
Riverwoods.....	Discover Financial Services, LLC.....	Company Headquarters and Financial Services.....	3,000
Deerfield.....	Walgreen Company	Drug Stores Corporate Office.....	2,500
Vernon Hills.....	Hawthorn Shopping Center.....	Shopping Center.....	2,500
Waukegan.....	Lake County	Government.....	2,345
Libertyville.....	Advocate Condell Medical Center.....	Acute Care Hospital & Health Network.....	2,200
Multiple.....	W. W. Grainger, Inc.....	Corporate headquarters and Wholesaler of Industrial Equipment and Supplies.....	2,031
Grayslake.....	College of Lake County.....	Community College.....	1,818
Deerfield.....	Baxter Healthcare Corp.....	Medical and Hospital Equipment.....	1,700
Lincolnshire.....	HydraForce, Inc.	Hydraulic Valves.....	1,100
Deerfield.....	Takeda Pharmaceuticals North America, Inc...	Corporate Headquarters and Pharmaceutical Preparations....	1,000
Mundelein.....	Medline Industries, Inc.....	Medical Products and Garments.....	900
Lincolnshire.....	Zebra Technologies	Company Headquarters and Bar Code Label, Card and Receipt Printers.....	900
Lake Bluff.....	Mariani Landscape	Landscape Design and Building Maintenance.....	764
North Chicago.....	Abbott Laboratories, Inc.....	Medical Diagnostic Products.....	500
Vernon Hills.....	American Hotel Register Co.....	Hotel Hospitality Supply Sales and Distribution.....	500
Libertyville.....	Hollister Incorporated.....	Corporate Headquarters and Health Care Products.....	400
Vernon Hills.....	Mitsubishi Electric Automation, Inc.....	Programmable Electronic Components.....	400

- Notes: (1) Source: 2019 Illinois Manufacturers Directory and the 2019 Illinois Services Directory.
 (2) Includes civilian and military personnel.

The following tables show employment by industry and by occupation for the City, Lake County (the “County”) and the State of Illinois (the “State”) as reported by the U.S. Census Bureau 2013-2017 American Community Survey 5-year estimated values.

Employment By Industry(I)

Classification	The City		The County		The State	
	Number	Percent	Number	Percent	Number	Percent
Agriculture, Forestry, Fishing and Hunting, and Mining.....	9	0.1%	958	0.3%	65,813	1.1%
Construction.....	193	2.4%	16,952	4.9%	323,578	5.2%
Manufacturing.....	835	10.3%	56,880	16.4%	762,175	12.3%
Wholesale Trade.....	532	6.6%	15,899	4.6%	190,916	3.1%
Retail Trade.....	737	9.1%	39,893	11.5%	669,300	10.8%
Transportation and Warehousing, and Utilities.....	145	1.8%	12,783	3.7%	378,576	6.1%
Information.....	246	3.0%	6,549	1.9%	120,295	1.9%
Finance and Insurance, and Real Estate and Rental and Leasing.....	1,171	14.5%	27,637	7.9%	451,556	7.3%
Professional, Scientific, and Management, Administrative, and Waste Management Services.....	1,669	20.6%	48,970	14.1%	722,129	11.7%
Educational Services and Health Care and Social Assistance....	1,697	21.0%	67,304	19.4%	1,416,064	22.9%
Arts, Entertainment and Recreation and Accommodation and Food Services.....	475	5.9%	30,229	8.7%	561,894	9.1%
Other Services, Except Public Administration.....	286	3.5%	14,674	4.2%	292,409	4.7%
Public Administration.....	88	1.1%	9,064	2.6%	226,948	3.7%
Total.....	8,083	100.0%	347,792	100.0%	6,181,653	100.0%

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2013 to 2017.

Employment By Occupation(I)

Classification	The City		The County		The State	
	Number	Percent	Number	Percent	Number	Percent
Management, Business, Science, and Art.....	5,155	63.8%	147,219	42.3%	2,321,710	37.6%
Service.....	605	7.5%	53,272	15.3%	1,067,320	17.3%
Sales and Office.....	2,004	24.8%	86,344	24.8%	1,481,082	24.0%
Natural Resources, Construction, and Maintenance.....	109	1.3%	20,573	5.9%	446,857	7.2%
Production, Transportation, and Material Moving	210	2.6%	40,384	11.6%	864,684	14.0%
Total.....	8,083	100.0%	347,792	100.0%	6,181,653	100.0%

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2013 to 2017.

Unemployment rates for the City are well below the County and the State levels, as shown below.

Annual Average Unemployment Rates(I)

Calendar Year	The City	The County	The State
2009	5.7%	9.8%	10.0%
2010	6.3%	10.5%	10.3%
2011	5.6%	9.4%	9.8%
2012	5.3%	8.7%	8.9%
2013	7.1%	8.7%	9.2%
2014	5.4%	6.5%	7.1%
2015	4.7%	5.5%	5.9%
2016	N/A	5.2%	5.9%
2017	3.5%	4.4%	4.7%
2018	4.0%	4.5%	4.3%
2019 (2)	N/A	4.5%	4.0%

Notes: (1) Source: Illinois Department of Employment Security and the City.
 (2) For the month of April, 2019.

Building Permits

City Building Permits(1)

Fiscal Year	Building Permits Issued	Residential Construction	Commercial Construction
2009.....	3,142	23	3
2010.....	2,610	4	1
2011.....	3,072	8	2
2012.....	3,451	11	1
2013.....	3,197	7	2
2014.....	3,418	17	1
2015.....	3,668	15	1
2016.....	3,855	51	1
2017.....	3,632	21	1
2018.....	3,753	9	4
2019.....	4,275	13	0

Note: (1) Source: the City.

Housing

The U.S. Census Bureau 5-year estimated values reported that the median value of the City's owner-occupied homes was \$425,800. This compares to \$251,400 for the County and \$179,700 for the State. The following table represents the five year average market value of specified owner-occupied units for the City, the County and the State at the time of the 2013-2017 American Community Survey.

Home Values(1)

Value	The City		The County		The State	
	Number	Percent	Number	Percent	Number	Percent
Under \$50,000.....	66	1.1%	6,432	3.6%	231,604	7.3%
\$50,000 to \$99,999.....	39	0.7%	14,702	8.2%	501,389	15.7%
\$100,000 to \$149,999.....	51	0.9%	23,020	12.8%	516,996	16.2%
\$150,000 to \$199,999.....	23	0.4%	26,077	14.5%	514,629	16.2%
\$200,000 to \$299,999.....	235	4.0%	35,557	19.8%	653,765	20.5%
\$300,000 to \$499,999.....	744	12.6%	37,983	21.2%	505,831	15.9%
\$500,000 to \$999,999.....	2,444	41.5%	29,097	16.2%	209,287	6.6%
\$1,000,000 or more.....	2,281	38.8%	6,657	3.7%	51,641	1.6%
Total.....	5,883	100.0%	179,525	100.0%	3,185,142	100.0%

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2013 to 2017.

Mortgage Status(1)

	The City		The County		The State	
	Number	Percent	Number	Percent	Number	Percent
Housing Units with a Mortgage.....	3,728	63.4%	125,508	69.9%	2,052,491	64.4%
Housing Units Without a Mortgage...	2,155	36.6%	54,017	30.1%	1,132,651	35.6%
Total.....	5,883	100.0%	179,525	100.0%	3,185,142	100.0%

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2013 to 2017.

Income

Per Capita Personal Income for the Highest Income Counties in the State(1)

<u>Rank</u>		<u>2013-2017</u>
1	Lake County	\$42,388
2	DuPage County	42,050
3	Monroe County	37,043
4	McHenry County	36,208
5	Woodford County	34,198
6	Will County	33,731
7	Cook County	33,722
8	Putnam County	33,697
9	Piatt County	33,672
10	Kane County	33,486
11	Kendall County	33,369
12	Sangamon County	33,277

Note: (1) Source: U. S. Bureau of the Census. 2013-2017
American Community 5-Year Estimates.

The following shows the median family income for counties in the Chicago metropolitan area.

Ranking of Median Family Income(1)

<u>County</u>	<u>Family Income</u>	<u>Rank</u>
DuPage County	\$103,731	1
Lake County	100,965	2
Kendall County	97,105	3
McHenry County	94,995	4
Will County	93,727	5
Kane County	87,818	7
Cook County	73,012	21

Note: (1) Source: U. S. Bureau of the Census,
American Community Survey, 2013-2017
estimates.

The U.S. Census Bureau 5-year estimated values reported that the City had a median family income of \$212,364. This compares to \$100,965 for the County and \$76,533 for the State. The following table represents the distribution of family incomes for the City, the County and the State at the time of the 2013-2017 American Community Survey.

Family Income(1)

<u>Value</u>	<u>The City</u>		<u>The County</u>		<u>The State</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
Under \$10,000	69	1.3%	4,889	2.7%	126,456	4.0%
\$10,000 to \$14,999	27	0.5%	2,769	1.5%	75,208	2.4%
\$15,000 to \$24,999	71	1.4%	7,489	4.2%	197,736	6.3%
\$25,000 to \$34,999	37	0.7%	8,667	4.8%	227,565	7.3%
\$35,000 to \$49,999	231	4.5%	16,065	8.9%	354,977	11.4%
\$50,000 to \$74,999	332	6.5%	26,204	14.6%	550,434	17.6%
\$75,000 to \$99,999	365	7.1%	22,912	12.8%	452,377	14.5%
\$100,000 to \$149,999	642	12.5%	36,124	20.1%	584,593	18.7%
\$150,000 to \$199,999	653	12.7%	21,474	12.0%	266,120	8.5%
\$200,000 or more	2,702	52.7%	33,090	18.4%	287,025	9.2%
Total	5,129	100.0%	179,683	100.0%	3,122,491	100.0%

Note: (1) Source: U. S. Bureau of the Census, American Community Survey 5-year estimates 2013 to 2017.

The U.S. Census Bureau 5-year estimated values reported that the City had a median household income of \$169,122. This compares to \$82,613 for the County and \$61,229 for the State. The following table represents the distribution of household incomes for the City, the County and the State at the time of the 2013-2017 American Community Survey.

Household Income(1)

Value	The City		The County		The State	
	Number	Percent	Number	Percent	Number	Percent
Under \$10,000.....	198	2.9%	10,052	4.1%	331,315	6.9%
\$10,000 to \$14,999.....	100	1.5%	6,123	2.5%	204,278	4.2%
\$15,000 to \$24,999.....	248	3.7%	15,922	6.5%	446,453	9.3%
\$25,000 to \$34,999.....	162	2.4%	16,144	6.6%	425,803	8.8%
\$35,000 to \$49,999.....	377	5.6%	25,711	10.5%	593,198	12.3%
\$50,000 to \$74,999.....	545	8.0%	38,400	15.7%	836,760	17.4%
\$75,000 to \$99,999.....	533	7.9%	30,128	12.3%	613,614	12.7%
\$100,000 to \$149,999.....	852	12.6%	42,406	17.3%	724,960	15.0%
\$150,000 to \$199,999.....	724	10.7%	23,876	9.8%	311,141	6.5%
\$200,000 or more.....	<u>3,048</u>	<u>44.9%</u>	<u>35,761</u>	<u>14.6%</u>	<u>330,930</u>	<u>6.9%</u>
Total.....	6,787	100.0%	244,523	100.0%	4,818,452	100.0%

Note: (1) Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2013 to 2017.

Retail Activity

The table below shows certain sales tax receipts collected by the City as an indicator of commercial activity.

Retailers' Occupation, Service Occupation and Use Tax(1)

State Fiscal Year Ending June 30	State Sales Tax Distribution(2)	Annual Change + (-)
2010.....	\$2,519,529	(15.22%) (3)
2011.....	2,414,327	(4.18%)
2012.....	2,406,211	(0.34%)
2013.....	2,596,446	7.91%
2014.....	2,834,067	9.15%
2015.....	2,756,064	(2.75%)
2016.....	2,671,045	(3.08%)
2017.....	2,615,634	(2.07%)
2018.....	2,534,709	(3.09%)
2019.....	2,362,502	(6.79%)
Growth from 2010 to 2019.....		(6.23%)

- Notes: (1) Source: Illinois Department of Revenue.
 (2) Tax distributions are based on records of the Illinois Department of Revenue relating to the 1% municipal portion of the Retailers' Occupation, Service Occupation and Use Tax, collected on behalf of the City, less a State administration fee. The municipal 1% includes tax receipts from the sale of food and drugs which are not taxed by the State. Includes Home Rule Sales Taxes.
 (3) The 2010 percentage is based on 2009 sales tax receipts of \$2,971,996.

PLAN OF FINANCING

Proceeds of the Bonds will be used to refund certain of the City's outstanding General Obligation Bonds, Series 2009 (the "Series 2009 Bonds"); Taxable General Obligation Bonds, Series 2010B (Recovery Zone Economic Development Bonds-Direct Payment) (the "2010B Bonds"); Taxable General Obligation Bonds, Series 2010C (Build America Bonds-Direct Payment) (the "Series 2010C Bonds"); and General Obligation Refunding Bonds, Series 2011B (the "Series 2011B Bonds") (collectively, the "Refunded Bonds"), further described as follows:

Series 2009 Bonds

<u>Maturities</u>	<u>Outstanding Amount</u>	<u>Amount Refunded</u>	<u>Redemption Price</u>	<u>Redemption Date</u>
12/15/2019	\$ 190,000	\$ 0	N/A	N/A
12/15/2020	200,000	200,000	100.00%	1/20/20
12/15/2021	205,000(1)	205,000	100.00%	1/20/20
12/15/2022	215,000	215,000	100.00%	1/20/20
12/15/2023	225,000(1)	225,000	100.00%	1/20/20
12/15/2024	235,000	235,000	100.00%	1/20/20
12/15/2025	245,000(1)	245,000	100.00%	1/20/20
12/15/2026	255,000	255,000	100.00%	1/20/20
12/15/2027	265,000(1)	265,000	100.00%	1/20/20
12/15/2028	280,000	280,000	100.00%	1/20/20
Total	<u>\$2,315,000</u>	<u>\$2,125,000</u>		

Series 2010B Bonds

<u>Maturities</u>	<u>Outstanding Amount</u>	<u>Amount Refunded</u>	<u>Redemption Price</u>	<u>Redemption Date</u>
12/15/2029	\$ 540,000(1)	\$ 540,000	100.00%	1/20/20
12/15/2030	780,000(1)	780,000	100.00%	1/20/20
12/15/2031	820,000(1)	820,000	100.00%	1/20/20
12/15/2032	860,000	860,000	100.00%	1/20/20
Total	<u>\$3,000,000</u>	<u>\$3,000,000</u>		

Series 2010C Bonds

<u>Maturities</u>	<u>Outstanding Amount</u>	<u>Amount Refunded</u>	<u>Redemption Price</u>	<u>Redemption Date</u>
12/15/2019	\$ 215,000	\$ 0	N/A	N/A
12/15/2020	405,000	405,000	100.00%	1/20/20
12/15/2021	415,000	415,000	100.00%	1/20/20
12/15/2022	425,000	425,000	100.00%	1/20/20
12/15/2023	435,000	435,000	100.00%	1/20/20
12/15/2024	445,000	445,000	100.00%	1/20/20
12/15/2025	460,000	460,000	100.00%	1/20/20
12/15/2026	475,000	475,000	100.00%	1/20/20
12/15/2027	490,000(1)	490,000	100.00%	1/20/20
12/15/2028	490,000(1)	490,000	100.00%	1/20/20
12/15/2029	240,000	240,000	100.00%	1/20/20
Total	<u>\$4,495,000</u>	<u>\$4,280,000</u>		

- (1) Mandatory sinking fund payment.

Series 2011B Bonds

<u>Maturities</u>	<u>Outstanding Amount</u>	<u>Amount Refunded</u>	<u>Redemption Price</u>	<u>Redemption Date</u>
12/15/2019	\$ 2,400,000	\$ 0	N/A	N/A
12/15/2020	2,470,000	2,470,000	100.00%	1/20/20
12/15/2021	2,530,000	2,530,000	100.00%	1/20/20
12/15/2022	2,605,000	2,605,000	100.00%	1/20/20
12/15/2023	1,870,000	1,870,000	100.00%	1/20/20
Total	\$11,875,000	\$9,475,000		

Certain proceeds received from the sale of the Bonds will be deposited in an escrow account (the “Escrow Account”) to be held by Amalgamated Bank of Chicago, Chicago, Illinois (the “Escrow Agent”), under the terms of an escrow letter agreement, dated as of the date of issuance of the Bonds, between the City and the Escrow Agent. The moneys so deposited in the Escrow Account will be held in cash or applied by the Escrow Agent to purchase direct non-callable obligations of, or obligations guaranteed by the full faith and credit of, the United States of America (the “Government Securities”) and to provide an initial cash deposit. The Government Securities, together with interest earnings thereon, and the initial cash deposit will be sufficient to pay when due (i) the principal of the Refunded Bonds on the redemption date, and (ii) interest on the Refunded Bonds up to and including the redemption date thereof. The Series 2010B Bonds and Series 2010C Bonds were issued as direct pay-recovery zone economic development bonds and direct pay-build America bonds. As such, the City receives a federal subsidy equal to 45% of the interest payable on such recovery zone economic development bonds and a federal subsidy equal to 35% of the interest payable on such build America bonds, less any sequestration (collectively, the “Subsidy Payments”). The purpose of the refunding of the Refunded Bonds is to realize debt service savings, net of the amount of Subsidy Payments which the City expects to receive from the U.S. Treasury with respect to interest payments due on the Series 2010B Bonds and Series 2010C Bonds.

The remaining proceeds of the Bonds will be used to pay the costs of issuing the Bonds.

RISK FACTORS

The purchase of the Bonds involves certain investment risks. Accordingly, each prospective purchaser of the Bonds should make an independent evaluation of the entirety of the information presented in this Official Statement and its appendices and exhibits in order to make an informed investment decision. Certain of the investment risks are described below. The following statements, however, should not be considered a complete description of all risks to be considered in the decision to purchase the Bonds, nor should the order of the presentation of such risks be construed to reflect the relative importance of the various risks. There can be no assurance that other risk factors are not material or will not become material in the future.

Finances of the State of Illinois

The State has experienced adverse fiscal conditions resulting in significant shortfalls between the State’s general fund revenues and spending demands. The State failed to enact a full budget for the State fiscal years ending June 30, 2016, and June 30, 2017, which had a significant, negative impact on the State’s finances, although certain spending occurred through statutory transfers, statutory continuing appropriations, court orders and consent decrees, including spending for elementary and secondary education. In addition, the underfunding of the State’s pension systems and a bill backlog of billions of dollars contributed to the State’s poor financial health. On July 6, 2017, the General Assembly of the State (the “General Assembly”) enacted a budget (the “Fiscal Year 2018 Budget”) for the State fiscal year ending June 30, 2018 (the “State Fiscal Year 2018”), overriding the Governor’s veto. On May 31, 2018, the General Assembly passed a budget (the “Fiscal Year 2019 Budget”) for the State for fiscal year ending June 30, 2019 (the “State Fiscal Year 2019”), and on June 4, 2018, the Governor approved the same. On June 1, 2019, the General Assembly passed a budget (the “Fiscal Year 2020 Budget”) for the State for fiscal year ending June 30, 2020 (the “State Fiscal Year 2020”), and on June 5, 2019, the Governor approved the same.

Under current law, the State shares a portion of sales tax, income tax and motor fuel tax revenue with municipalities, including the City. The State's general fiscal condition and the underfunding of the State's pension systems have materially adversely affected the State's financial condition and may result in decreased or delayed revenues allocated to the City. In addition, the Fiscal Year 2018 Budget, the Fiscal Year 2019 Budget and the Fiscal Year 2020 Budget contain a provision reducing the amount of income tax revenue to be deposited into the Local Government Distributive Fund for distribution to municipalities, like the City, by 10% for State Fiscal Year 2018 and by 5% for State Fiscal Year 2019 and State Fiscal Year 2020. The Fiscal Year 2018 Budget, the Fiscal Year 2019 Budget and the Fiscal Year 2020 Budget also include a service fee for collection and processing of locally-imposed sales taxes, such as the Pledged Revenues for the Sales Tax Bonds. Such fee was 2.0% of such sales taxes for State Fiscal Year 2018 and was reduced to 1.5% of such sales taxes for State Fiscal Year 2019 and State Fiscal Year 2020. Such provisions result in lower income tax revenues and sales tax revenues distributed by the State to the City. The City cannot determine at this time the financial impact of these provisions on its overall financial condition but such provisions may result in lower income tax revenues and sales tax revenues distributed to the City.

The City can give no assurance that there will not be additional changes in applicable law modifying the manner in which local revenue sharing is allocated by the State.

Future Pension Plan Funding Requirements

The City participates in the Police Pension Plan and the Fire Pension Plan, both as hereinafter defined. Under the Illinois Pension Code, as amended (the "Pension Code"), the City is required to contribute to each plan in order to achieve a Funded Ratio of 90% by 2040. In order to achieve the 90% Funded Ratio for both plans by 2040, it is expected that the annual employer contributions required by the City will increase over time. The City also participates in the Illinois Municipal Retirement Plan (the "IMRF Plan"), which is a defined benefit pension plan administered by the Illinois Municipal Retirement Fund ("IMRF"); employer contributions are projected by the IMRF to increase over time. Increasing annual required employer contributions for the City could have a material adverse effect on the finances of the City.

The Pension Code allows the State Comptroller, after proper procedures have taken place, to divert State payments intended for the City, which include Pledged Revenues for the Sales Tax Bonds, to the Police Pension Plan and the Fire Pension Plan to satisfy contribution shortfalls by the City. If the City does not make 100% of its annual required contributions to the Police Pension Plan and Fire Pension Plan, the City may have revenues withheld by the State Comptroller, which include Pledged Revenues. Such withholdings by the State Comptroller could adversely affect the City's financial health and operations. See **"EMPLOYEE RETIREMENT AND OTHER POSTEMPLOYMENT BENEFITS OBLIGATIONS"** herein for a more complete discussion.

Cybersecurity

Computer networks and data transmission and collection are vital to the efficient operation of the City. Despite the implementation of network security measures by the City, its information technology and infrastructure may be vulnerable to deliberate attacks by hackers, malware, ransomware or computer virus, or may otherwise be breached due to employee error, malfeasance or other disruptions. Any such breach could compromise networks and the information stored thereon could be disrupted, accessed, publicly disclosed, lost or stolen. Although the City does not believe that its information technology systems are at a materially greater risk of cybersecurity attacks than other similarly-situated governmental entities, any such disruption, access, disclosure or other loss of information could have an adverse effect on the City's operations and financial health. Further, as cybersecurity threats continue to evolve, the City may be required to expend significant additional resources to continue to modify and strengthen security measures, investigate and remediate any vulnerabilities, or invest in new technology designed to mitigate security risks.

Local Economy

The financial health of the City is in part dependent on the strength of the local economy. Many factors affect the local economy, including rates of employment and economic growth and the level of residential and commercial development. It is not possible to predict to what extent any changes in economic conditions, demographic characteristics, population or commercial and industrial activity will occur and what impact such changes would have on the finances of the City.

Declining Equalized Assessed Valuations

The amount of property taxes extended for the City is determined by applying the various operating tax rates and the bond and interest tax rate levied by the City to the City's Equalized Assessed Valuation ("EAV"). The City's EAV could decrease for a number of reasons including, but not limited to, a decline in property values or large taxpayers moving out of the City. As detailed below, the City's EAV has declined in four of the most recent five years. Declining EAVs and increasing tax rates (certain of which may reach their rate ceilings) could reduce the amount of taxes the City is able to receive.

Loss or Change of Bond Rating

A credit rating for the Bonds has been requested from Moody's Investors Service, New York, New York ("Moody's"). The rating can be changed or withdrawn at any time for reasons both under and outside the City's control. Any change, withdrawal or combination thereof could adversely affect the ability of investors to sell the Bonds or may affect the price at which they can be sold.

Secondary Market for the Bonds

No assurance can be given that a secondary market will develop for the purchase and sale of the Bonds or, if a secondary market exists, that such Bonds can be sold for any particular price. The Underwriter is not obligated to engage in secondary market trading or to repurchase any of the Bonds at the request of the owners thereof.

Prices of the Bonds as traded in the secondary market are subject to adjustment upward and downward in response to changes in the credit markets and other prevailing circumstances. No guarantee exists as to the future market value of the Bonds. Such market value could be substantially different from the original purchase price.

Continuing Disclosure

A failure by the City to comply with the Undertaking for continuing disclosure (see "**CONTINUING DISCLOSURE**" and "**APPENDIX E - FORM OF CONTINUING DISCLOSURE UNDERTAKING**" herein) will not constitute an event of default on the Bonds. Any such failure must be reported in accordance with Rule 15c2-12 (the "Rule") adopted by the Securities and Exchange Commission (the "Commission") under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and may adversely affect the transferability and liquidity of the Bonds and their market price.

Suitability of Investment

The interest rate borne by the Bonds is intended to compensate the investor for assuming the risk of investing in the Bonds. Each prospective investor should carefully examine this Official Statement and its own financial condition to make a judgment as to its ability to bear the economic risk of such an investment, and whether or not the Bonds are an appropriate investment for such investor.

Future Changes in Laws

Various state and federal laws, regulations and constitutional provisions apply to the City and to the Bonds. The City can give no assurance that there will not be a change in, interpretation of, or addition to such applicable laws, provisions and regulations which would have a material effect, either directly or indirectly, on the City, or the taxing authority of the City. For example, many elements of local government finance, including the issuance of debt and the levy of property taxes, are controlled by state government. Future actions of the State may affect the overall financial conditions of the City, the taxable value of property within the City, and the ability of the City to levy property taxes or collect revenues for its ongoing operations.

Factors Relating to Tax Exemption

As discussed under “**TAX EXEMPTION**” herein, interest on the Bonds could become includible in gross income for purposes of federal income taxation, retroactive to the date the Bonds were issued, as a result of future acts or omissions of the City in violation of its covenants in the Bond Ordinance. Should such an event of taxability occur, the Bonds are not subject to any special redemption.

There are or may be pending in the Congress of the United States (“Congress”) legislative proposals relating to the federal tax treatment of interest on the Bonds, including some that carry retroactive effective dates, that, if enacted, could affect the market value of the Bonds. It cannot be predicted whether or in what form any such proposal might be enacted or whether, if enacted, it would apply to Bonds issued prior to enactment. Finally, reduction or elimination of the tax-exempt status of obligations such as the Bonds could have an adverse effect on the City’s ability to access the capital markets to finance future capital or operational needs by reducing market demand for such obligations or materially increasing borrowing costs of the City.

The tax-exempt bond office of the Internal Revenue Service (the “Service”) is conducting audits of tax-exempt bonds, both compliance checks and full audits, with increasing frequency to determine whether, in the view of the Service, interest on such tax-exempt obligations is includible in the gross income of the owners thereof for federal income tax purposes. It cannot be predicted whether the Service will commence any such audit. If an audit is commenced, under current procedures the Service may treat the City as a taxpayer and the Bondholders may have no right to participate in such proceeding. The commencement of an audit with respect to any tax-exempt obligations of the City could adversely affect the market value and liquidity of the Bonds, regardless of the ultimate outcome.

Bankruptcy

The rights and remedies of the Bondholders may be limited by and are subject to the provisions of federal bankruptcy laws, to other laws or equitable principles that may affect the enforcement of creditors’ rights, to the exercise of judicial discretion in appropriate cases and to limitations on legal remedies against local governments. The various opinions of counsel to be delivered with respect to the Bonds will be similarly qualified.

DEBT INFORMATION

After issuance of the Bonds and the refunding of the Refunded Bonds, the City will have outstanding \$48,475,000* principal amount of general obligation bonded debt. Approximately 54% of this indebtedness, \$25,960,000*, is expected to be repaid from sources other than City-wide property taxes, principally water system revenues and tax increment finance revenues. In addition, the City has \$764,069 aggregate principal amount of special service area bonds as of April 30, 2019. The City does not intend to issue additional debt in 2019.

The City voted to become a home rule unit under the 1970 Illinois Constitution in 2004 and, as such, has no statutory general obligation debt limit, is not required to seek referendum approval for the issuance of the Bonds, and has no statutory tax rate limitations for any purpose. The City Council, however, has pledged to abide by the “property tax cap” limitations of the Property Tax Extension Limitation Law (“PTELL”), unless: (i) the City Council has determined that a bona fide emergency or legal requirement dictates said increase, or (ii) that an advisory referendum has determined support with the City for said increase.

Pursuant to Ordinance Number 2013-070, the City is prohibited from levying property taxes to pay debt service on its general obligation bonds in an amount in excess of its 2004 debt service levy (as adjusted for Consumer Price Index increases) plus levies for capital improvements. The portion of the Bonds expected to be repaid from sources other than general property taxes (such portion of the Bonds is described below in the table **General Obligation Debt Outstanding - By Issue**) is not included in such prohibition. The City also agreed to abide by the “property tax cap” for the City’s aggregate levy in accordance with PTELL. The City may, however, increase its aggregate levy by more than the “property tax cap” (but not more than 5%) by a three-fourths vote of the City Council, but only if the moneys raised by such increase in property taxes in excess of the aggregate levy otherwise authorized under PTELL are used either: (a) for supplementing the City’s Capital Improvement Fund; or (b) to replace revenues lost because of changes in the amount of the State Revenue Sharing Moneys paid to the City.

When issued, the Bonds will meet the restrictions of the City self-imposed tax cap described above and consequently are full faith and credit general obligation bonds and all taxable property in the City is subject to the levy of taxes to pay the same without limitation as to rate or amount.

Outstanding Bonded Debt(1) (Principal Only)

Fiscal Year Ending April 30	Series 2009	Series 2010B	Series 2010C	Series 2011A	Series 2011B	Series 2013	Series 2015	Series 2017	The Bonds (2)	Less: The Refunded Bonds	Total Bonded Debt (2)	Cumulative Retirement (2)	
												Amount	Percent
2020.....	\$ 190,000	\$ 0	\$ 215,000	\$130,000	\$ 2,400,000	\$ 350,000	\$ 305,000	\$ 0	\$ 0	\$ 0	\$ 3,590,000	\$ 3,590,000	7.41%
2021.....	200,000	0	405,000	140,000	2,470,000	430,000	305,000	0	2,870,000	(3,075,000)	3,745,000	7,335,000	15.13%
2022.....	205,000	0	415,000	0	2,530,000	435,000	340,000	0	2,975,000	(3,150,000)	3,750,000	11,085,000	22.87%
2023.....	215,000	0	425,000	0	2,605,000	440,000	355,000	0	3,105,000	(3,245,000)	3,900,000	14,985,000	30.91%
2024.....	225,000	0	435,000	0	1,870,000	450,000	370,000	515,000	2,415,000	(2,530,000)	3,750,000	18,735,000	38.65%
2025.....	235,000	0	445,000	0	0	460,000	385,000	525,000	620,000	(680,000)	1,990,000	20,725,000	42.75%
2026.....	245,000	0	460,000	0	0	475,000	405,000	535,000	650,000	(705,000)	2,065,000	22,790,000	47.01%
2027.....	255,000	0	475,000	0	0	480,000	410,000	550,000	675,000	(730,000)	2,115,000	24,905,000	51.38%
2028.....	265,000	0	490,000	0	0	495,000	435,000	565,000	695,000	(755,000)	2,190,000	27,095,000	55.89%
2029.....	280,000	0	490,000	0	0	930,000	650,000	580,000	710,000	(770,000)	2,870,000	29,965,000	61.82%
2030.....	0	540,000	240,000	0	0	960,000	695,000	590,000	640,000	(780,000)	2,885,000	32,850,000	67.77%
2031.....	0	780,000	0	0	0	1,085,000	740,000	610,000	675,000	(780,000)	3,110,000	35,960,000	74.18%
2032.....	0	820,000	0	0	0	1,120,000	705,000	630,000	715,000	(820,000)	3,170,000	39,130,000	80.72%
2033.....	0	860,000	0	0	0	1,125,000	720,000	645,000	755,000	(860,000)	3,245,000	42,375,000	87.42%
2034.....	0	0	0	0	0	0	1,530,000	665,000	0	0	2,195,000	44,570,000	91.94%
2035.....	0	0	0	0	0	0	330,000	685,000	0	0	1,015,000	45,585,000	94.04%
2036.....	0	0	0	0	0	0	340,000	710,000	0	0	1,050,000	46,635,000	96.20%
2037.....	0	0	0	0	0	0	350,000	730,000	0	0	1,080,000	47,715,000	98.43%
2038.....	0	0	0	0	0	0	0	760,000	0	0	760,000	48,475,000	100.00%
Total..	\$2,315,000	\$3,000,000	\$4,495,000	\$270,000	\$11,875,000	\$9,235,000	\$9,370,000	\$9,295,000	\$17,500,000	\$ (18,880,000)	\$48,475,000		

Notes: (1) Source: the City.
 (2) Subject to change.

General Obligation Debt Outstanding - By Issue(1) (Principal Only)

Property Tax Supported	Amount
General Obligation Bonds, Series 2009.....	\$ 2,315,000
Taxable General Obligation Bonds, Series 2010B (Recovery Zone Economic Development Bonds – Direct Payment)	3,000,000
Taxable General Obligation Bonds, Series 2010C (Build America Bonds – Direct Payment)	4,495,000
General Obligation Refunding Bonds, Series 2013.....	9,235,000
General Obligation Bonds, Series 2015 – (Laurel Avenue Portion)	4,460,000
The Bonds (Property Tax Supported) (2)	8,415,000
Less the Refunded Bonds (Property Tax Supported)	(9,405,000)
Total Property Tax Supported (2)	\$22,515,000
Self-Supporting	
General Obligation Refunding Bonds, Series 2011A.....	\$ 270,000
General Obligation Refunding Bonds, Series 2011B.....	11,875,000
General Obligation Bonds, Series 2015 – (TIF Portion)	4,910,000
General Obligation Bonds, Series 2017.....	9,295,000
The Bonds (Self-Supported) (2)	9,085,000
Less the Refunded Bonds (Self-Supported)	(9,475,000)
Total Self-Supported (2)	\$25,960,000

Notes: (1) Source: the City.
 (2) Subject to change.

Detailed Overlapping Bonded Debt(1) (As of September 10, 2019)

	Outstanding Debt	Applicable to City	
		Percent (2)	Amount
Schools:			
School District No. 67.....	\$ 1,410,000	99.92%	\$ 1,408,821
School District No. 103.....	5,565,000	0.01%	581
High School District No. 115.....	26,390,000	78.23%	20,644,096
Community College District No. 532.....	47,850,000	9.99%	4,779,436
Total Schools.....			\$26,832,934
Others:			
Lake County.....	\$167,340,000	9.50%	\$15,891,783
Lake County Forest Preserve District.....	237,880,000	9.50%	22,598,600
Total Others.....			\$38,490,383
Total Overlapping Debt.....			\$65,323,317

Notes: (1) Source: Lake County Clerk.
 (2) Overlapping percentages are based on 2018 EAVs, the most current available.

Statement of Bonded Indebtedness(1)(2)

	Amount Applicable	Ratio To		Per Capita (2010 Census 19,375)
		Equalized Assessed	Estimated Actual	
City EAV of Taxable Property, 2018.....	\$2,526,924,079	100.00%	33.33%	\$130,421.89
Estimated Actual Value, 2018.....	\$7,580,772,237	300.00%	100.00%	\$391,265.66
Total Direct Bonded Debt(3).....	\$ 48,475,000	1.92%	0.64%	\$ 2,501.94
Less: Self-Supporting Debt(3).....	(25,960,000)	(1.03%)	(0.34%)	(1,339.87)
Total Net Direct Bonded Debt(3).....	\$ 22,515,000	0.89%	0.30%	\$ 1,162.06
Overlapping Bonded Debt:				
Schools.....	\$ 26,832,934	1.06%	0.35%	\$ 1,384.93
Others.....	38,490,383	1.52%	0.51%	1,986.60
Total Overlapping Bonded Debt.....	\$ 65,323,317	2.59%	0.86%	\$ 3,371.53
Total Net Direct and Overlapping Bonded Debt(3).....	\$ 87,838,317	3.48%	1.16%	\$ 4,533.59

Notes: (1) Source: Lake County Clerk.
 (2) As of September 10, 2019 for Overlapping Bonded Debt and the date of issuance of the Bonds for Direct Bonded Debt.
 (3) Subject to change.

DEFAULT RECORD

The City has no record of default and has met its debt repayment obligations promptly.

SHORT-TERM BORROWING

The City has not issued tax anticipation warrants or revenue anticipation notes during the last five years to meet its short-term current year cash flow requirements.

PROPERTY ASSESSMENT AND TAX INFORMATION

For the 2018 levy year, the City's EAV was comprised of approximately 91% residential, 8% commercial, and less than 1% industrial, farm and railroad property valuations.

City Equalized Assessed Valuation(1)(2)

Property Class	Levy Years				
	2014	2015	2016	2017	2018
Residential.....	\$2,047,958,906	\$2,105,361,682	\$2,226,672,717	\$2,309,650,453	\$2,305,181,606
Farm.....	4,001,932	4,080,940	4,338,665	4,543,630	4,683,551
Commercial.....	196,562,054	196,233,065	209,668,706	215,722,819	214,536,978
Industrial.....	61,541	46,548	49,445	51,936	52,832
Railroad.....	<u>1,844,203</u>	<u>2,213,824</u>	<u>2,252,508</u>	<u>2,298,064</u>	<u>2,469,112</u>
Total.....	\$2,250,468,636	\$2,307,936,059	\$2,442,982,041	\$2,532,266,902	\$2,526,924,079
Percent change +(-).....	(0.14%) (3)	2.55%	5.85%	3.65%	(0.21%)

- Notes: (1) Source: Lake County Clerk.
 (2) Excludes the incremental valuation in the City's tax increment financing districts.
 (3) Percentage based on 2013 Equalized Assessed Valuation of \$2,253,547,404.

There is one tax increment finance (TIF) district within the City. The levy year 2018 frozen EAV for such district was \$90,630, with a levy year 2018 current valuation of \$4,202,435. Only the frozen EAV is included in the table above.

Representative Tax Rates Per \$100 of Equalized Assessed Valuation(1)

	Levy Years				
	2014	2015	2016	2017	2018
Bonds and Interest.....	\$0.090	\$0.067	\$0.059	\$0.061	\$0.066
Pensions (Police, Fire, IMRF).....	0.210	0.209	0.198	0.130	0.223
Library.....	0.172	0.170	0.162	0.161	0.165
Playgrounds and Recreation.....	0.212	0.214	0.205	0.285	0.207
Corporate Fund.....	<u>0.590</u>	<u>0.619</u>	<u>0.603</u>	<u>0.600</u>	<u>0.617</u>
Total Tax Rate.....	\$1.274	\$1.279	\$1.227	\$1.237	\$1.278
Lake County and Forest Preserve Dist.....	0.893	0.871	0.825	0.809	0.794
North Shore Sanitary Dist.....	0.169	0.166	0.157	0.153	0.153
Lake Forest Elementary School District No. 67.....	1.453	1.429	1.367	1.355	1.391
Lake Forest High School No. 115.....	1.448	1.409	1.329	1.314	1.336
Community College Dist. No. 532.....	0.306	0.299	0.285	0.281	0.282
All Other.....	<u>0.072</u>	<u>0.070</u>	<u>0.067</u>	<u>0.066</u>	<u>0.066</u>
Total (2).....	\$5.615	\$5.523	\$5.256	\$5.214	\$5.301
City as a Percent of Total.....	22.69%	23.17%	23.34%	23.72%	24.11%

- Notes: (1) Source: Lake County Clerk.
 (2) Representative tax rate is for Shields Township Tax Code 14, which represents the largest portion of the City's 2018 Equalized Assessed Valuation.

City Tax Extensions and Collections(I)

Levy Year	Coll. Year	Taxes Extensions	Total Collections	
			Amount	Percent
2009.....	2010.....	\$25,526,887	\$25,486,745	99.84%
2010.....	2011.....	26,348,093	26,312,509	99.86%
2011.....	2012.....	25,984,866	25,911,250	99.72%
2012.....	2013.....	27,299,981	27,199,369	99.63%
2013.....	2014.....	28,124,272	28,016,462	99.62%
2014.....	2015.....	28,673,693	28,622,736	99.82%
2015.....	2016.....	29,528,749	29,479,003	99.83%
2016.....	2017.....	29,970,699	29,839,889	99.56%
2017.....	2018.....	31,313,228	31,259,308	99.83%
2018.....	2019.....	32,299,902	-----In Collection-----	

Note: (1) Source: the City and the Lake County Treasurer.

Major City Taxpayers(I)

Major Taxpayers	Business/Service	2018 EAV(2)
Hospira Inc.....	Corporate HQ and Surgical and Medical Instruments	\$16,646,512
Abbott Laboratories.....	Healthcare	14,228,372
Lake Forest Place LLC.....	Retirement Facility	12,809,495
Pactiv Corporation.....	Real Property	9,709,113
Northwestern Lake Forest Hospital.....	General Medical and Surgical Hospital	8,273,651
Lake Forest Landmark Company, LLC.....	Office Building	7,568,928
Lake Forest Investments LLC.....	Real Property	7,257,981
Riggs & Co. A Division of Riggs Banks NA.....	Real Property	6,162,364
Chicago Title Land and Trust.....	Real Property	5,917,948
Trustmark Insurance Co.....	Health and Life Insurance and Benefits Administration	5,782,755
Total.....		\$94,357,119
Ten Largest as a percent of 2018 EAV (\$2,526,924,079)		3.73%

- Notes: (1) Source: Lake County Clerk.
 (2) Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers listed contain multiple parcels and it is possible that some parcels and their valuations have been overlooked. The 2018 EAV is the most current available.

REAL PROPERTY ASSESSMENT, TAX LEVY AND COLLECTION PROCEDURES

Summary of Property Assessment, Tax Levy and Collection Procedures

A separate tax to pay the principal of and certain interest on the Bonds will be levied on all taxable real property within the City. The information under this caption describes the current procedures for real property assessments, tax levies and collections in the City. There can be no assurance that the procedures described herein will not change.

Tax Levy and Collection Procedures

Local assessment officers determine the assessed valuation of taxable real property and railroad property not held or used for railroad operations. The Illinois Department of Revenue (the "Department") assesses certain other types of taxable property, including railroad property held or used for railroad operations. Local assessment officers' valuation determinations are subject to review at the county level and then, in general, to equalization by the Department. Such equalization is achieved by applying to each county's assessments a multiplier determined by the Department. The purpose of equalization is to provide a common basis of assessments among counties by adjusting assessments toward the statutory standard of 33-1/3% of fair cash value. Farmland is assessed according to a statutory formula which takes into account factors such as productivity and crop mix. Taxes are extended against the assessed values after equalization.

Property tax levies of each taxing body are filed in the office of the county clerk of each county in which territory of that taxing body is located. The county clerk computes the rates and amount of taxes applicable to taxable property subject to the tax levies of each taxing body and determines the dollar amount of taxes attributable to each respective parcel of taxable property. The county clerk then supplies to the appropriate collecting officials within the county the information needed to bill the taxes attributable to the various parcels therein. After the taxes have been collected, the collecting officials distribute to the various taxing bodies their respective shares of the taxes collected. Taxes levied in one calendar year are due and payable in two installments during the next calendar year. Taxes that are not paid when due, or that are not paid by mail and postmarked on or before the due date, are subject to a penalty of 1-1/2% per month until paid. Unpaid property taxes, together with penalties, interest and costs constitute a lien against the property subject to the tax.

Exemptions

The Illinois Property Tax Code, as amended (the "Property Tax Code"), exempts certain property from taxation. Certain property is exempt from taxation on the basis of ownership and/or use, including, but not limited to, public parks, not-for-profit schools, public schools, churches, not-for-profit hospitals and public hospitals. In addition, the Property Tax Code provides a variety of homestead exemptions, which are discussed below.

An annual General Homestead Exemption provides that the EAV of certain property owned and used for residential purposes ("Residential Property") may be reduced by the amount of any increase over the 1977 EAV, up to a maximum reduction of \$6,000 for tax year 2012 and thereafter.

The Homestead Improvement Exemption applies to Residential Property that has been improved and to properties that have been rebuilt in the two years following a catastrophic event, as defined in the Property Tax Code. The exemption is limited to an annual maximum amount of \$75,000 for up to four years, to the extent the assessed value is attributable solely to such improvements or rebuilding.

The Senior Citizens Homestead Exemption annually reduces the EAV on residences owned and occupied by senior citizens. Beginning with tax year 2013, the maximum exemption is \$5,000.

The Senior Citizens Assessment Freeze Homestead Exemption freezes property tax assessments for homeowners who are 65 and older, reside in their property as their principal residence and receive a household income not in excess of the maximum income limitation. The maximum income limitation is \$55,000 for assessment year 2008 through assessment year 2017. Beginning in assessment year 2018, the maximum income limitation is \$65,000. This exemption grants to qualifying senior citizens an exemption equal to the difference between (a) the current EAV of the residence and (b) the EAV of a senior citizen's residence for the year prior to the year in which he or she first qualifies and applies for the exemption, plus the EAV of improvements since such year.

Beginning January 1, 2015 purchasers of certain single family homes and residences of one to six units located in certain targeted areas (as defined in the Property Tax Code) can apply for the Community Stabilization Assessment Freeze Pilot Program. To be eligible the purchaser must meet certain requirements for rehabilitating the property, including expenditures of at least \$5 per square foot, adjusted by the Consumer Price Index ("CPI"). Upon meeting the requirements, the assessed value of the improvements is reduced by (a) 90% in the first seven years, (b) 65% in the eighth year and (c) 35% in the ninth year. The benefit ceases in the tenth year. The program will be phased out by June 30, 2029.

The Natural Disaster Homestead Exemption (the “Natural Disaster Exemption”) applies to homestead properties containing a residential structure that has been rebuilt following a natural disaster occurring in taxable year 2012 or any taxable year thereafter. A natural disaster is an occurrence of widespread or severe damage or loss of property resulting from any catastrophic cause including but not limited to fire, flood, earthquake, wind, or storm. The Natural Disaster Exemption is equal to the EAV of the residence in the first taxable year for which the taxpayer applies for the exemption minus the base amount. To be eligible for the Natural Disaster Exemption, the residential structure must be rebuilt within two years after the date of the natural disaster, and the square footage of the rebuilt residential structure may not be more than 110% of the square footage of the original residential structure as it existed immediately prior to the natural disaster. The Natural Disaster Exemption remains at a constant amount until the taxable year in which the property is sold or transferred.

Three exemptions are available to veterans of the United States armed forces. The Veterans with Disabilities Exemption for Specially-Adapted Housing exempts up to \$100,000 of the Assessed Valuation of property owned and used exclusively by veterans with a disability, their spouses or unmarried surviving spouses. Qualification for this exemption requires the veteran’s disability to be of such a nature that the federal government has authorized payment for purchase of specially adapted housing under the U.S. Code as certified to annually by the Illinois Department of Veterans Affairs or for housing or adaptations donated by a charitable organization to such disabled veteran.

The Standard Homestead Exemption for Veterans with Disabilities provides an annual homestead exemption to veterans with a service-connected disability based on the percentage of such disability. If the veteran has a (a) service-connected disability of 30% or more but less than 50%, the annual exemption is \$2,500, (b) service-connected disability of 50% or more but less than 70%, the annual exemption is \$5,000, and (c) service-connected disability of 70% or more, the property is exempt from taxation.

The Returning Veterans’ Homestead Exemption is available for property owned and occupied as the principal residence of a veteran in the assessment year, and the year following the assessment year, in which the veteran returns from an armed conflict while on active duty in the United States armed forces. This provision grants a one-time, two-year homestead exemption of \$5,000.

Finally, the Homestead Exemption for Persons with Disabilities provides an annual homestead exemption in the amount of \$2,000 for property that is owned and occupied by certain disabled persons who meet State-mandated guidelines.

Property Tax Extension Limitation Law

The Property Tax Extension Limitation Law (the “Limitation Law”) limits the amount of the annual increase in property taxes to be extended for certain Illinois non-home rule units of government. In general, the Limitation Law restricts the amount of such increases to the lesser of 5% or the percentage increase in the Consumer Price Index during the calendar year preceding the levy year. Currently, the Limitation Law applies only to and is a limitation upon all non-home rule taxing bodies in Cook County, the five collar counties (DuPage, Kane, Lake, McHenry and Will) and several downstate counties.

Home rule units, including the City, are exempt from the limitations contained in the Limitation Law. If the Limitation Law were to apply in the future to the City, the limitations set forth therein will not apply to any taxes levied by the City to pay the principal of and interest on the Bonds. The City has agreed by ordinance to abide by certain provisions of the Limitation Law, with certain exceptions. See “**DEBT INFORMATION**” herein.

Truth in Taxation Law

Legislation known as the Truth in Taxation Law (the “Truth in Taxation Law”) limits the aggregate amount of certain taxes which can be levied by, and extended for, a taxing district to 105% of the amount of taxes extended in the preceding year unless specified notice, hearing and certification requirements are met by the taxing body. The express purpose of the Truth in Taxation Law is to require published disclosure of, and hearing upon, an intention to adopt a levy in excess of the specified levels. The provisions of the Truth in Taxation Law do not apply to levies made to pay principal of and interest on the Bonds.

FINANCIAL INFORMATION

Budgetary Information

The City Council follows these procedures in establishing the budgetary and appropriations data reflected in its financial statements:

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures and estimated revenues.
2. Public budget and appropriations meetings are conducted by the City to obtain taxpayer comments.
3. The budget and the appropriation ordinance, which is 10% higher than the budget, are both legally enacted through action of the City Council. Once enacted, the budget cannot be amended without approval from the City Council. Funds may have expenditures in excess of budgeted amounts, but legally may not have expenditures in excess of appropriations.
4. The legal level of budgetary control is the fund level. Management may make transfers of appropriations within a fund. Any expenditures that exceed the total appropriations at the fund level must be approved by the City Council.
5. Formal budgetary integration and legally adopted budgets are employed as a management control device during the year for all Funds, through an internal reporting system. Such budgetary integration permits the City's department managers to monitor actual revenues and expenditures relative to budgets on an ongoing basis throughout the year. Formal encumbrance accounting is not used, and appropriations not used by the end of the fiscal year lapse.
6. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Investment Policy

The City is authorized to invest in the following types of securities under Illinois law and the City's investment policy:

- Bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America;
- Bonds, notes, debentures, or other similar obligations of U.S. Government or its agencies, or government sponsored enterprises (GSEs);
- Interest bearing bonds of any county, township, city, incorporated town, municipal corporation, or school district, and the bonds shall be registered in the name of the municipality or held under a custodial agreement at a bank, provided the bonds shall be rated at the time of purchase within the three (3) highest general classifications established by a nationally recognized statistical rating organization (NRSRO);
- Interest-bearing savings accounts, interest-bearing certificates of deposit, interest-bearing deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act (205 ILCS 5/1 et seq.), provided, however, that such investments may be made only in banks which are insured by the Federal Deposit Insurance Corporation;
- Certificate of Deposit Account Registry Service (CDARS) certificates of deposit or Insured Cash Sweep (ICS) service;
- Corporate Obligations - issuer must be a United States corporation with more than \$500 million in assets, rating must be within the highest tier (e.g., A-1, P-1, F-1, D-1, or higher) by two NRSROs, obligations must mature not later than three (3) years from the date of purchase and such purchases cannot exceed 10% of the corporation's outstanding obligations, and such purchases cannot exceed one-third of funds;
- Money Market Mutual Funds - registered under the Investment Company Act of 1940 (15 U.S.C.A. § 80a-1 et seq.), provided the portfolio is limited to bonds, notes, certificates, treasury bills, or other security which are guaranteed by the full faith and credit of the federal government as to principal and interest;
- Short term discount obligations of the Federal National Mortgage Association (established by or under the National Housing Act (1201 U.S.C. 1701 et seq.)), or in shares or other forms of securities legally issuable by savings banks or savings and loan associations incorporated under the laws of Illinois or any other state or under the laws of the United States, provided, however, that the shares or investment certificates of such savings banks or savings and loan associations are insured by the Federal Deposit Insurance Corporation;
- Dividend-bearing share accounts, share certificates accounts, or class of share accounts of a credit union chartered under the laws of the State of Illinois or the laws of the United States; provided, however, the principal office of the credit unions must be located within the State of Illinois; and, provided further, that such investments may be made only in those credit unions the accounts of which are insured by applicable law;
- Illinois Funds;
- Illinois Metropolitan Investment Fund (IMET) – (1) 1-3 year Fund and (2) Convenience Fund;

- Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act, pursuant to the Public Fund Investment Act 30 ILCS 235/2 – Section 2(e); and
- Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986 (15 U.S.C.A. § 780-5) subject to the provisions of that Act and the regulations issued thereunder, provided, however, that such government securities, unless registered or inscribed in the name of the City, shall be purchased through banks or trust companies authorized to do business in the State of Illinois; and such other repurchase agreements as are authorized in subsection (h) of Section 2 of the Public Funds Investment Act (30 ILCS 235/2). Repurchase agreements may be executed only with approved financial institutions or broker/dealers meeting the City's established standards, which shall include mutual execution of a Master Repurchase Agreement adopted by the City.

Financial Reports

The City's financial statements are audited annually by certified public accountants. The City's financial statements are completed on a modified accrual basis of accounting consistent with generally accepted accounting principles applicable to governmental entities. See **APPENDIX A** for more detail.

No Consent or Updated Information Requested of the Auditor

The tables and excerpts (collectively, the "Excerpted Financial Information") contained in this **"FINANCIAL INFORMATION"** section and in **APPENDIX A** are from the audited financial statements of the City, including the audited financial statements for the fiscal year ended April 30, 2019 (the "2019 Audit") which was approved by formal action of the City Council. The 2019 Audit was prepared by Baker Tilly Virchow Krause, LLP, the City's independent auditor (the "Auditor"). The Auditor has not been engaged to perform, and has not performed since the date of its 2019 Audit report, any procedures on the financial statements addressed in the 2019 Audit report. The Auditor also has not performed any procedures relating to this Official Statement.

The City has not requested the Auditor to update information contained in the Excerpted Financial Information; nor has the City requested that the Auditor consent to the use of the Excerpted Financial Information in this Official Statement. Other than as expressly set forth in this Official Statement, the financial information contained in the Excerpted Financial Information has not been updated since the date of the 2019 Audit. The inclusion of the Excerpted Financial Information in this Official Statement in and of itself is not intended to demonstrate the fiscal condition of the City since the date of the 2019 Audit. Questions or inquiries relating to financial information of the City since the date of the 2019 Audit should be directed to the City.

Summary Financial Information

The following tables are summaries and do not purport to be the complete audits, copies of which are available upon request. The City has budgeted for a surplus in its General Fund for the fiscal year ending April 30, 2020. See the table titled **"General Fund Budget Financial Information"** below. To date, revenue and expenditures are generally within budgeted amounts. See **APPENDIX A** for the City's 2019 fiscal year audit.

Statement of Net Position

Audited as of April 30

	2015	2016	2017	2018	2019
ASSETS:					
Cash and Cash Equivalents.....	\$ 37,671,531	\$ 48,493,885	\$ 52,667,449	\$ 52,586,986	\$ 59,331,141
Investments.....	4,359,036	4,487,724	4,968,042	6,065,340	6,579,706
Property Held of Resale.....	380,000	380,000	0	0	
Receivables (net):					
Property Taxes.....	24,670,331	25,526,738	25,911,934	27,134,875	28,006,568
Other Taxes.....	406,832	343,289	359,077	383,312	383,900
Accounts.....	1,015,835	1,375,185	1,874,306	1,826,593	2,134,281
Loans.....	1,208,044	905,054	608,961	311,283	13,147
Other.....	1,404,950	1,370,947	2,789,368	2,427,752	3,139,477
Due from Other Governments.....	1,933,837	1,662,440	1,661,356	1,358,723	1,454,205
Internal Balances.....	(369,946)	(545,075)	(668,310)	(583,562)	(751,614)
Inventories.....	397,273	429,436	434,119	396,478	394,865
Prepays.....	643,472	698,889	625,950	667,413	677,246
Due from Fiduciary Funds.....	0	18,382	51,808	87,136	126,463
Net Pension Asset.....	2,432,828	0	0	0	0
Capital Assets:					
Not Being Depreciated.....	112,681,944	113,144,182	104,915,713	104,945,459	106,161,487
Being Depreciated, Net.....	102,535,256	101,614,443	95,694,118	94,038,770	90,525,705
Total Assets.....	<u>\$291,371,223</u>	<u>\$299,905,519</u>	<u>\$291,893,891</u>	<u>\$291,646,558</u>	<u>\$298,176,577</u>
DEFERRED OUTFLOWS OF RESOURCES:					
Deferred Loss on Refunding.....	\$ 98,303	\$ 68,701	\$ 43,189	\$ 21,789	\$ 4,536
Resources Related to Pensions.....	0	10,576,993	8,874,943	3,247,934	16,959,502
Deferred Outflows Related to Total OPED Liability.....	0	0	0	0	26,656
Total Deferred Outflows of Resources.....	<u>\$ 0</u>	<u>\$ 10,645,694</u>	<u>\$ 8,918,132</u>	<u>\$ 3,269,723</u>	<u>\$ 16,990,694</u>
LIABILITIES:					
Accounts Payable.....	\$ 1,866,976	\$ 2,272,967	\$ 2,236,726	\$ 1,672,002	\$ 3,461,056
Accrued Liabilities.....	1,803,648	1,697,242	1,845,350	1,764,767	1,872,250
Accrued Interest Payable.....	488,702	475,710	371,795	360,188	346,817
Retainage Payable.....	25,838	0	0	0	0
Deposits.....	770,528	953,263	1,053,363	948,296	920,787
Due to Fiduciary Funds.....	0	0	14,575	43,663	72,152
Unearned Revenue - Other.....	2,009,528	1,839,321	1,984,282	2,349,957	2,828,305
Long Term Obligations:					
Due within One Year.....	1,718,218	1,911,696	1,902,156	1,549,625	1,850,851
Due in More than One Year.....	34,574,042	92,345,953	86,426,657	76,818,472	96,756,505
Total Liabilities.....	<u>\$ 43,257,480</u>	<u>\$101,496,152</u>	<u>\$ 95,834,904</u>	<u>\$ 85,506,970</u>	<u>\$108,108,723</u>
DEFERRED INFLOWS OF RESOURCES:					
Property Tax Levies for Future Periods.....	\$ 24,670,331	\$ 25,526,738	\$ 25,911,934	\$ 27,134,875	\$ 28,006,568
Resources Related to Pensions.....	0	2,020,708	2,088,030	6,480,158	2,471,434
Total Deferred Inflows of Resources.....	<u>\$ 0</u>	<u>\$ 27,547,446</u>	<u>\$ 27,999,964</u>	<u>\$ 33,615,033</u>	<u>\$ 30,478,002</u>
NET POSITION:					
Investment in Capital Assets,					
Net of Related Debt.....	\$181,056,601	\$181,481,470	\$170,568,584	\$166,607,491	\$164,675,251
Restricted For:					
Capital Projects.....	3,784,497	6,491,161	1,578,300	6,338,753	11,298,736
Debt Service.....	1,316,900	1,201,300	1,067,027	1,161,697	1,292,816
Culture and Recreation.....	3,173,000	3,608,444	3,302,996	3,170,905	3,333,955
Highways and Streets.....	319,264	811,846	1,304,150	514,629	1,019,023
Public Safety.....	524,673	547,826	579,449	643,857	663,539
Cemetery Purposes.....	4,935,384	5,143,285	6,269,175	6,945,742	7,767,095
Affordable Housing.....	726,659	702,211	1,375,879	1,417,922	1,339,808
Parking.....	957,420	0	0	0	0
Unrestricted.....	26,747,317	(18,479,928)	(9,068,405)	(11,006,718)	(14,809,677)
Total Net Position.....	<u>\$223,541,715</u>	<u>\$181,507,615</u>	<u>\$176,977,155</u>	<u>\$175,794,278</u>	<u>\$176,580,546</u>

**Statement of Activities
 Governmental Activities
 Net (Expense) Revenue and Charges in Net Position**

	Audited Fiscal Year Ended April 30				
	2015	2016	2017	2018	2019
PRIMARY GOVERNMENT:					
Governmental Activities(1):					
General Government.....	\$ (6,690,972)	\$ (2,961,632)	\$ (6,584,706)	\$ (3,966,839)	\$ (8,024,829)
Highways and Streets.....	(7,199,098)	(7,609,224)	(9,640,079)	(8,104,676)	(5,859,522)
Sanitation.....	(1,792,293)	(1,510,891)	(1,877,120)	(1,864,664)	(1,830,423)
Culture and Recreation.....	(6,616,445)	(4,721,843)	(6,905,629)	(6,093,485)	(5,522,668)
Public Safety.....	(13,493,422)	(14,795,532)	(15,341,595)	(15,013,038)	(17,612,606)
Interest on Long-Term Debt.....	(1,357,552)	(1,293,742)	(1,559,100)	(1,271,181)	(1,231,944)
Total Governmental Activities.....	<u>\$ (37,149,782)</u>	<u>\$ (32,892,864)</u>	<u>\$ (41,908,229)</u>	<u>\$ (36,313,883)</u>	<u>\$ (40,081,992)</u>
General Revenues:					
Property Taxes.....	\$ 24,468,769	\$ 25,006,224	\$ 25,928,864	\$ 26,193,444	\$ 27,591,773
Replacement Taxes.....	142,763	115,251	144,942	135,417	127,460
Sales Tax.....	2,851,103	2,889,306	2,829,607	2,688,837	2,700,829
Income Tax.....	2,386,567	2,251,828	2,306,546	2,272,639	2,593,506
Utility Tax.....	2,589,941	2,195,830	2,305,619	2,358,448	2,437,127
Real Estate Transfer Tax.....	1,224,610	1,288,175	1,398,160	1,622,900	1,471,595
Other Taxes.....	391,862	174,760	265,736	1,237,671	261,974
Telecommunication.....	1,364,060	1,355,661	1,290,556	1,081,917	1,166,254
Investment Income.....	547,118	145,329	1,042,049	1,665,391	2,215,202
Other.....	73,613	224,220	225,690	222,057	1,416,128
Gain (Loss) on Sale of Assets.....	0	0	0	(3,874)	7,775
Transfers.....	(168,750)	(924,496)	(360,000)	(4,343,841)	786,850
Total.....	<u>\$ 35,871,656</u>	<u>\$ 34,722,088</u>	<u>\$ 37,377,769</u>	<u>\$ 35,131,006</u>	<u>\$ 42,776,473</u>
Change in Net Position.....	<u>\$ (1,278,126)</u>	<u>\$ 1,829,224</u>	<u>\$ (4,530,460)</u>	<u>\$ (1,182,877)</u>	<u>\$ 2,694,481</u>
Net Position - Beginning of Year.....	<u>224,819,841</u>	<u>179,678,391 (2)</u>	<u>181,507,615</u>	<u>176,977,155</u>	<u>173,886,065 (2)</u>
Net Position - End of Year.....	<u><u>\$223,541,715</u></u>	<u><u>\$181,507,615</u></u>	<u><u>\$176,977,155</u></u>	<u><u>\$175,794,278</u></u>	<u><u>\$176,580,546</u></u>

Notes: (1) Expenses less Program Revenues of Charges for Services, Operating Grants, and Capital Grants.
 (2) As restated.

**General Fund
 Balance Sheet**

	Audited as of April 30				
	2015	2016	2017	2018	2019
ASSETS:					
Cash and Investments.....	\$19,453,778	\$23,746,130	\$29,929,975	\$30,715,101	\$30,458,960
Property Taxes Receivable.....	17,199,721	17,724,843	17,989,460	18,979,072	18,704,847
Other Receivables.....	2,135,891	1,812,793	1,699,432	1,298,990	1,693,915
Due from other Funds.....	1,879,980	0	0	0	0
Due from other Governments.....	0	1,612,648	1,611,944	1,306,270	1,400,215
All Other Assets.....	440,788	367,170	169,199	150,038	129,280
Total Assets.....	<u>\$41,110,158</u>	<u>\$45,263,584</u>	<u>\$51,400,010</u>	<u>\$52,449,471</u>	<u>\$52,387,217</u>
LIABILITIES(1):					
Accounts Payable/Accrued Payroll.....	\$ 476,374	\$ 605,858	\$ 588,612	\$ 563,045	\$ 543,479
Deferred Property Tax Revenues.....	0	1,449,668	1,439,471	1,837,836	
Unearned Revenue.....					2,347,787
Accrued Liabilities.....					901,404
Deposits.....					872,364
Due to Fiduciary Funds.....					72,152
All Other Liabilities.....	2,841,184	1,701,022	1,805,019	1,788,636	
Total Liabilities.....	<u>\$ 3,317,558</u>	<u>\$ 3,756,548</u>	<u>\$ 3,833,102</u>	<u>\$ 4,189,517</u>	<u>\$ 4,737,186</u>
DEFERRED INFLOWS OF RESOURCES:					
Property Tax Levies for a Future Period.....	\$17,199,721	\$17,724,843	\$17,989,460	\$18,979,072	\$18,704,847
Other Unavailable Revenues.....	76,590	0	0	0	0
Total Deferred Inflows of Resources.....	<u>\$17,276,311</u>	<u>\$17,724,843</u>	<u>\$17,989,460</u>	<u>\$18,979,072</u>	<u>\$18,704,847</u>
FUND BALANCE:					
Nonspendable.....	\$ 1,648,832	\$ 1,272,224	\$ 778,160	\$ 150,038	\$129,280
Restricted.....	957,420	0	0	0	0
Unreserved - Undesignated - Unassigned.....	17,910,037	22,509,969	28,799,288	29,130,844	28,815,904
Total Fund Balance.....	<u>\$20,516,289</u>	<u>\$23,782,193</u>	<u>\$29,577,448</u>	<u>\$29,280,882</u>	<u>\$28,945,184</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance.....	<u>\$41,110,158</u>	<u>\$45,263,584</u>	<u>\$51,400,010</u>	<u>\$52,449,471</u>	<u>\$52,387,217</u>

Note: (1) Format change in 2019.

General Fund Revenues and Expenditures(1)

	Audited Fiscal Year Ended April 30				
	2015	2016	2017	2018	2019
REVENUES:					
Taxes:					
Property.....	\$17,035,476	\$17,430,405	\$18,024,168	\$18,186,629	\$19,235,378
Other.....	3,320,856	2,885,141	3,114,897	3,115,606	3,231,992
Intergovernmental Revenues.....	6,265,533	6,145,512	6,114,346	5,781,763	6,172,591
Grants and Contributions.....	2,002	0	8,218	18,950	27,560
Charges for Services.....	2,917,441	3,074,032	3,051,184	3,568,354	3,354,997
Licenses and Permits.....	2,821,066	5,222,568	5,157,398	3,232,276	3,456,703
Fines and Forfeitures.....	287,333	254,563	312,643	345,438	355,304
Investment Income.....	70,843	99,319	203,554	486,609	859,448
Other.....	<u>771,515</u>	<u>777,621</u>	<u>791,954</u>	<u>1,110,893</u>	<u>1,349,720</u>
Total Revenues.....	\$33,492,065	\$35,889,161	\$36,778,362	\$35,846,518	\$38,043,693
EXPENDITURES:					
Current:					
General Government.....	\$ 9,304,354	\$ 9,624,910	\$ 9,895,864	\$ 9,851,906	\$ 9,904,969
Highways and Streets.....	2,371,461	2,157,463	2,276,480	2,354,587	2,472,144
Sanitation.....	2,235,135	2,276,433	2,311,435	2,290,986	2,480,420
Public Safety.....	14,311,143	14,879,565	14,767,076	15,181,216	16,478,486
Capital Outlay.....	492,547	1,789,865	0	51,489	0
Debt Service.....	<u>0</u>	<u>173,360</u>	<u>173,360</u>	<u>483,360</u>	<u>0</u>
Total Expenditures.....	\$28,714,640	\$30,901,596	\$29,424,215	\$30,213,544	\$31,336,019
Excess (Deficiency) of Revenues Over Expenditures.....	\$ 4,777,425	\$ 4,987,565	\$ 7,354,147	\$ 5,632,974	\$ 6,707,674
OTHER FINANCING SOURCES (USES):					
Loan Proceeds.....	\$ 0	\$ 830,080	\$ 0	\$ 0	\$ 0
Transfers In.....	57,162	0	13,991	0	0
Transfers Out.....	<u>(1,933,258)</u>	<u>(2,551,741)</u>	<u>(1,572,883)</u>	<u>(5,929,540)</u>	<u>(7,043,372)</u>
Total Other Financing Sources and Uses, Net....	\$(1,876,096)	\$(1,721,661)	\$(1,558,892)	\$(5,929,540)	\$(7,043,372)
Net Change in Fund Balance.....	\$ 2,901,329	\$ 3,265,904	\$ 5,795,255	\$ (296,566)	\$ (335,698)
Fund Balance – Beginning of Year.....	\$17,614,960	\$20,516,289	\$23,782,193	\$29,577,448	\$29,280,882
Fund Balance – End of Year.....	\$20,516,289	\$23,782,193	\$29,577,448	\$29,280,882	\$28,945,184

Note: (1) This condensed financial information has been excerpted from the full Comprehensive Annual Financial Reports of The City of Lake Forest. The full financial statements, together with the report of the City's independent accountants, are available upon request. The General Corporate Fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (both measurable and available). Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable. Property taxes due within the current fiscal year and collected within the current fiscal year or within 60 days of the end of the fiscal year are recorded as revenue. As a result, the current year tax levy, which has a payment due date after the end of the current fiscal year, is not recorded as revenue but rather as a receivable with a corresponding amount of deferred revenue.

General Fund Budget Financial Information

	Budget Fiscal Year 2020
REVENUES:	
Property Taxes.....	\$18,989,621
Sales Tax.....	2,237,000
Telecommunication and Utility Tax.....	3,506,160
State Income Tax/Local Use.....	2,381,000
Other Taxes.....	520,461
Building Permits.....	884,600
Licenses.....	1,433,056
Fines.....	227,000
Interest.....	786,665
Charges for Services.....	5,638,711
Miscellaneous.....	10,000
Total Revenues.....	<u>\$36,614,274</u>
EXPENDITURES:	
Office of the City Manager.....	\$ 1,002,331
City Council.....	841,830
Cable TV.....	38,498
Finance.....	806,257
Information Technology.....	653,898
CROYA.....	607,245
Police.....	10,275,494
Fire.....	7,088,662
Human Resources.....	651,251
Community Development.....	2,010,278
Public Works/Engineering.....	7,663,038
Non-Department.....	<u>4,002,422</u>
Total Expenditures.....	<u>\$35,641,204</u>
Revenues over (under) Expenditures.....	\$ 973,070

EMPLOYEE RETIREMENT AND OTHER POSTEMPLOYMENT BENEFITS OBLIGATIONS

The City participates in three defined benefit pension plans: (i) the IMRF Plan, (ii) the Police Pension Plan (the “Police Pension Plan”), and (iii) the Firefighters’ Pension Plan (the “Fire Pension Plan” and, together with the IMRF Plan and the Police Pension Plan, the “Pension Plans”). The Pension Plans provide defined benefit pension benefits to the City’s employees, retirees and beneficiaries. The IMRF Plan is an agent multiple-employer public employee retirement system, and the Police Pension Plan and the Fire Pension Plan are single-employer pension plans. The City makes certain contributions to the Pension Plans on behalf of its employees, as further described in this section. The operations of the Pension Plans, including the contributions to be made to the Pension Plans, the benefits provided by the Pension Plans, and the actuarial assumptions and methods employed in generating the liabilities and contributions of the Pension Plans, are governed by the Pension Code. This section first describes certain concepts related to pensions generally, then describes the applicable provisions of Pension Plans. These concepts are more completely described in Note ____ to the Audit, as hereinafter defined, as well as the supplementary schedules thereto, attached hereto as **APPENDIX A.**

The Pension Code allows the State Comptroller to divert State payments intended for the City to the Police Pension Plan and the Fire Pension Plan to satisfy contribution shortfalls by the City (the “Recapture Provisions”). If the City fails to contribute to the Police Pension Plan or the Fire Pension Plan as required by the Pension Code, the City will be subject to a reallocation of payments of State funds to the City if (i) the City fails to make the required payment for 90 days past the due date, (ii) the subject retirement fund gives notice of the failure to the City, and (iii) such retirement fund certifies to the State Comptroller that such payment has not been made. Upon the occurrence of these events, the State Comptroller will withhold payments of State funds from the City in an amount not in excess of the delinquent payment amount in the proportion of 100% of the amount of any payments of State funds to the City. Should the Recapture Provisions be enforced as a result of the City’s failure to contribute all of its required contribution, a reduction in payments of State funds may have an adverse impact on the City’s finances.

For fiscal year 2019, the City contributed \$1,719,445 or 99.85% of the actuarially determined contribution to the Fire Pension Plan and \$2,504,581 or 99.94% of the actuarially determined contribution to the Police Pension Plan. In each case, such actuarially determined contribution exceeded 100% of the statutory actuarial minimum required contribution. If the City does not contribute 100% of its statutory actuarial minimum required contributions to both pension plans in a year, the State Comptroller may withhold State payments otherwise due to the City.

Background Regarding Pension Plans

The Actuarial Valuation

The disclosures in the Audit related to the Pension Plans are based in part on the actuarial valuations of the Pension Plans. In the actuarial valuations, the actuary for each of the Pension Plans measures the financial position of a Pension Plan, determines the amount to be contributed to a Pension Plan pursuant to statutory requirements, and produces information mandated by the financial reporting standards issued by the Governmental Accounting Standards Board (“GASB”), as described below.

In producing an actuarial valuation, the actuary for a Pension Plan uses demographic data (including employee age, salary and service credits), economic assumptions (including estimated future salary and interest rates), and decrement assumptions (including employee turnover, mortality and retirement rates) and employs various actuarial methods to generate the information required to be included in such valuation.

GASB Standards

Prior to the fiscal year ended December 31, 2015, the applicable GASB financial reporting standards with respect to the Pension Plans were GASB Statement No. 25 and GASB Statement No. 27 (together, the “Prior GASB Standards”). The Prior GASB Standards required the disclosure of an Annually Required Contribution (which was such pronouncement’s method for calculating the annual amounts needed to fully fund a pension plan) and the calculation of pension funding statistics such as the unfunded actuarial accrued liability (“UAAL”), which was the shortfall of the assets held by the pension plan when compared against the liabilities of such pension plan, as actuarially determined (the “Actuarial Accrued Liability”), and the “Funded Ratio,” which was the ratio, expressed as a percentage, derived from dividing the assets of the pension plan by the Actuarial Accrued Liability. In addition, the Prior GASB Standards allowed pension plans to prepare financial reports pursuant to various approved actuarial methods and to use an assumed investment rate of return determined by the pension plan for financial reporting purposes.

Beginning with the fiscal year ended December 31, 2015, the applicable GASB financial reporting standards with respect to the Pension Plans became GASB Statement No. 67 and GASB Statement No. 68 (together, the “New GASB Standards”). Unlike the Prior GASB Standards, the New GASB Standards do not establish approaches to funding pension plans, and, therefore, do not require computation of the Annually Required Contribution or a similar contribution number. Instead, the New GASB Standards provide standards solely for financial reporting and accounting related to pension plans.

The New GASB Standards require calculation and disclosure of a “Net Pension Liability” or “Net Pension Asset”, which is the difference between the actuarial present value of projected benefit payments that is attributed to past periods of employee service calculated pursuant to the methods and assumptions set forth in the New GASB Standards (referred to in such statements as the “Total Pension Liability”) and the fair market value of the pension plan’s assets (referred to as the “Fiduciary Net Position”). This concept is similar to the UAAL, which was calculated under the Prior GASB Standards, but most likely will differ from the UAAL on any calculation date because the Fiduciary Net Position is calculated at fair market value and because of the differences in the manner of calculating the Total Pension Liability as compared to the Actuarial Accrued Liability under the Prior GASB Standards.

Furthermore, the New GASB Standards employ a rate, referred to in such statements as the “Discount Rate,” which is used to discount projected benefit payments to their actuarial present values. The Discount Rate is a blended rate comprised of (1) a long-term expected rate of return on a pension plan’s investments (to the extent that such assets are projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate meeting certain specifications set forth in the New GASB Standards. Therefore, in certain cases in which the assets of a pension plan are not expected to be sufficient to pay the projected benefits of such pension plan, the Discount Rate calculated pursuant to the New GASB Standards may differ from the assumed investment rate of return used in reporting pursuant to the Prior GASB Standards.

Finally, the New GASB Standards require that the Net Pension Liability be disclosed in the notes to the financial statements of the pension system and that a proportionate share of the Net Pension Liability be recognized on the balance sheet of the employer. In addition, the New GASB Standards require an expense to be recognized on the income statement of the City.

Pension Plans Remain Governed by the Pension Code

As described above, each of the Prior GASB Standards and the New GASB Standards establish requirements for financial reporting purposes. However, the Pension Plans are ultimately governed by the provisions of the Pension Code in all respects, including, but not limited to, the amounts to be contributed by the City to the Pension Plans in each year.

Illinois Municipal Retirement Fund

The City participates in the IMRF Plan, which is a defined-benefit, agent multiple employer pension plan administered by the IMRF that acts as a common investment and administrative agent for units of local government and school districts in Illinois. All employees (other than those covered by the Police Pension Plan and the Fire Pension Plan), including Library employees, hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The IMRF Plan is established and administered under statutes adopted by the General Assembly. The Pension Code sets the benefit provisions of the IMRF Plan, which can only be amended by the General Assembly.

Each employer participating in the IMRF Plan, including the City, has an employer reserve account with the IMRF Plan separate and distinct from all other participating employers (the “IMRF Account”) along with a unique employer contribution rate determined by the IMRF Board of Trustees (the “IMRF Board”), as described below. The employees of a participating employer receive benefits solely from such employer’s IMRF Account. Participating employers are not responsible for funding the deficits of other participating employers.

The IMRF issues a publicly available financial report that includes financial statements and required supplementary information which may be viewed at the IMRF’s website.

See Note IV to the Audit for additional information on the IMRF Plan’s actuarial methods and assumptions.

Contributions

Both employers and employees contribute to the IMRF Plan. At present, employees contribute 4.50% of their salary to the IMRF Plan, as established by statute. Employers are required to make all additional contributions necessary to fund the benefits provided by the IMRF Plan to its employees. The annual rate at which an employer must contribute to the IMRF Plan is established by the IMRF Board. The City's contribution rates for calendar years 2017, 2018 and 2019 were 12.77%, 12.55% and 11.73% of covered payroll, respectively. For the fiscal year ended April 30, 2019, the City contributed \$1,694,029 to the IMRF Plan, which compares to contributions of \$1,662,367 and \$1,677,759 in fiscal years 2018 and 2017, respectively.

Measures of Financial Position

The following table presents the measures of the IMRF Account's financial position as of fiscal years ended April 30, 2017, 2018 and 2019, which are presented pursuant to the New GASB Standards. Such measures were calculated pursuant to the Discount Rates shown below.

CALENDAR YEAR ENDED DECEMBER 31	TOTAL PENSION LIABILITY	FIDUCIARY NET POSITION	NET PENSION LIABILITY/(ASSET)	FIDUCIARY NET POSITION AS A % OF TOTAL PENSION LIABILITY	DISCOUNT RATE
2017	\$101,386,197	\$89,262,776	\$15,092,853	86.17%	7.50%
2018	101,973,214	100,777,356	1,195,858	98.83%	7.50%
2019	109,106,649	94,013,796	12,123,421	88.04%	7.25%

Source: Audited financial statements for the City for fiscal year ended April 30, 2019.

See Note IV to the Audit, and the related required supplementary information disclosures, for a description of the IMRF Plan, the IMRF Account, the City's funding policy, information on the assumptions and methods used by the Actuary, and the financial reporting information required by the New GASB Standards.

Lake Forest Public Safety Pension Funding

In 2017, the City created a Pension Subcommittee made up of the City Council Finance Chair, another Alderman, the City Manager and the City Finance Director. The Pension Subcommittee works in conjunction with the City's independent actuary and the Fire and Police Pension Boards to develop recommendations for the City Council to consider in meeting its statutory obligations in the most fiscally responsible and sustainable manner. On September 3, 2019, the City revised its pension funding policy (as revised, the "Policy"). The City has done the following in recent years:

- Reduced its investment return assumption from 7.5% in April 2013 to 6.75% for April 2019;
- Adjusted the mortality table to PubS-2010 for April 2019; and
- Reduced the payroll growth rate assumption from 5.5% to 2.0%.

Currently, the City funds its public safety pension obligations based on a 100% funded ratio in 2040. However, the Policy provides for phasing in a 15-year open amortization period as the most fiscally sustainable method of funding. The Policy also establishes the statutory minimum contribution in any given year as the minimum. The City's contribution is funded through a combination of the property tax levy and a public safety pension fee that was effective May 1, 2017. Following is a three year summary of the City's contribution compared to the Statutory Minimum.

	Actuarial Valuation Date	Fiscal Year	Fire	Police	Combined
City Policy*	4/30/19	FY21	\$2,075,171	\$3,090,726	\$5,165,897
Statutory Minimum	4/30/19	FY21	1,696,742	2,742,544	4,439,286
City Policy	4/30/18	FY20	1,826,568	2,594,845	4,421,413
Statutory Minimum	4/30/18	FY20	1,487,136	2,266,450	3,753,586
City Policy	4/30/17	FY19	1,721,953	2,505,888	4,227,841
Statutory Minimum	4/30/17	FY19	1,397,971	2,188,687	3,586,658

*Proposed tax levy to be approved on December 2, 2019.

Police Pension Plan

The City provides retirement, death and disability benefits to its sworn police personnel and retirees and their beneficiaries through the Police Pension Plan. The Police Pension Plan is a single-employer defined benefit contribution plan. The benefits provided by the Police Pension Plan and the amount of employer and employee contributions to the Police Pension Plan are governed by the Pension Code and may only be amended by the General Assembly. As of April 30, 2019, the Police Pension Plan had a membership of 92.

Contributions

As stated above, both the City and its participating employees make contributions to the Police Pension Plan. At present, employees contribute 9.91% of their base salary to the Police Pension Plan. The City is required to make all additional contributions necessary to fund the benefits provided by the Police Pension Plan to its members.

The Pension Code requires that the City contribute annually the amount necessary to fund the normal cost of the Police Pension Plan for such year plus an amount sufficient to bring the total assets of the Police Pension Plan up to 90% of the total actuarial liabilities of the Police Pension Plan by the end of fiscal year 2040, as determined by an actuary (the "Funding Requirement"). The Pension Code provides a levy of a separate tax annually by the City to generate the funds necessary to make this contribution.

As the Funding Requirement represents an amortization of the unfunded portion of the actuarial liabilities of the Police Pension Plan over a closed period of time, the City's required contributions to the Police Pension Plan are expected to increase, possibly by a significant margin, during the period of fiscal years leading up to 2040.

For fiscal year ended April 30, 2019, the City's contribution was 63.56% of covered payroll. For the fiscal years ended April 30, 2017, 2018 and 2019, the City contributed the following amounts to the Police Pension Plan:

FISCAL YEAR ENDED APRIL 30	ACTUARIALLY DETERMINED CONTRIBUTION	POLICE PENSION PLAN CONTRIBUTION	CONTRIBUTION (DEFICIENCY)/EXCESS
2017	\$1,737,445	\$1,895,500	\$158,055
2018	1,832,059	2,094,124	262,065
2019	2,505,888	2,504,581	(1,307)

Source: Audited financial statements for the City for fiscal year ended April 30, 2019.

Measures of Financial Position

The following table provides statistical information produced pursuant to the New GASB Standards with respect to the Police Pension Plan for each of the last three fiscal years. The Total Pension Liability was calculated pursuant to the Discount Rates shown below.

FISCAL YEAR ENDED APRIL 30	TOTAL PENSION LIABILITY	PLAN FIDUCIARY NET POSITION	NET PENSION LIABILITY	FIDUCIARY NET POSITION AS A % OF TOTAL PENSION LIABILITY	DISCOUNT RATE
2017	\$56,248,128	\$29,758,448	\$26,489,680	52.91%	7.00%
2018	58,400,246	31,650,935	26,749,311	54.20%	7.00%
2019	66,252,095	33,350,826	32,901,269	50.34%	6.75%

Source: Audited financial statements for the City for fiscal year ended April 30, 2019.

See Note IV to the Audit, and the related required supplementary information disclosures, for a description of the Police Pension Plan, the City’s funding policy, information on the assumptions and methods used by the actuary for the Police Pension Plan, and the financial reporting information required by the New GASB Standards.

Fire Pension Plan

The City provides retirement, death and disability benefits to its sworn fire personnel and retirees and their beneficiaries through the Fire Pension Plan. The Fire Pension Plan is a single-employer defined benefit contribution plan. The benefits provided by the Fire Pension Plan and the amount of employer and employee contributions to the Fire Pension Plan are governed by the Pension Code and may only be amended by the General Assembly. As of April 30, 2019, the Fire Pension Plan had a membership of 77.

Contributions

As stated above, both the City and its participating employees make contributions to the Fire Pension Plan. At present, employees contribute 9.455% of their salary to the Fire Pension Plan. The City is required to make all additional contributions necessary to fund the benefits provided by the Fire Pension Plan to its members.

The Pension Code requires that the City contribute annually the Funding Requirement, the same being the amount necessary to fund the normal cost of the Fire Pension Plan for such year plus an amount sufficient to bring the total assets of the Fire Pension Plan up to 90% of the total actuarial liabilities of the Fire Pension Plan by the end of fiscal year 2040, as determined by an actuary. The Pension Code provides a levy of a separate tax annually by the City to generate the funds necessary to make this contribution.

As the Funding Requirement represents an amortization of the unfunded portion of the actuarial liabilities of the Fire Pension Plan over a closed period of time, the City’s required contributions to the Fire Pension Plan are expected to increase, possibly by a significant margin, during the period of fiscal years leading up to 2040.

For fiscal year ended April 30, 2019, the City's contribution was 51.50% of covered payroll. For the fiscal years ended April 30, 2017, 2018 and 2019, the City contributed the following amounts to the Fire Pension Plan:

FISCAL YEAR ENDED APRIL 30	ACTUARIALLY DETERMINED CONTRIBUTION	FIRE PENSION PLAN CONTRIBUTION	CONTRIBUTION (DEFICIENCY)/ EXCESS
2017	\$1,137,826	\$1,211,587	\$73,761
2018	1,298,188	1,308,348	10,160
2019	1,721,953	1,719,445	(2,508)

Source: Audited financial statements for the City for fiscal year ended April 30, 2019.

Measures of Financial Position

The following table provides statistical information produced pursuant to the New GASB Standards with respect to the Fire Pension Plan for each of the last three fiscal years. The Total Pension Liability was calculated pursuant to the Discount Rates shown below.

FISCAL YEAR ENDED APRIL 30	TOTAL PENSION LIABILITY	PLAN FIDUCIARY NET POSITION	NET PENSION LIABILITY	FIDUCIARY NET POSITION AS A % OF TOTAL PENSION LIABILITY	DISCOUNT RATE
2017	\$49,290,987	\$34,210,064	\$15,080,923	69.40%	7.00%
2018	51,327,313	36,256,485	15,070,828	70.64%	7.00%
2019	56,470,867	38,685,520	17,785,347	68.51%	6.75%

Source: Audited financial statements for the City for fiscal year ended April 20, 2019.

See Note IV to the Audit, and the related required supplementary information disclosures, for a description of the Fire Pension Plan, the City's funding policy, information on the assumptions and methods used by the actuary for the Fire Pension Plan, and the financial reporting information required by the New GASB Standards.

Other Post-Employment Benefits

In addition to providing the pension benefits described above, the City provides post-employment healthcare benefits ("OPEB") for eligible retired employees, City and library, through a single employer defined benefit plan (the "OPEB Plan"). The benefits, benefit levels, employee contributions and employer contributions are governed by the City Council and can be amended by the City through its personnel manual and union contracts. As of April 30, 2019, the OPEB Plan had a membership of 267. For additional information regarding the OPEB Plan, see Note IV to the Audit. The City does not currently fund the cost of benefits due under the OPEB Plan in advance of the payment of such expenses. Active employees do not contribute to the OPEB Plan until retirement.

The City provides post-employment health care benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under one of the City's retirement plans. All health care benefits are provided through the City's health insurance plan. The benefit levels are the same as those afforded to active employees. All retirees contribute 100% of the actuarially determined premium to the plan.

The City's total OPEB liability, including the library's OPEB liability, as of April 30, 2019 was \$2,642,076. For additional information on the City's post-employment benefits other than pensions, see Note IV and the required supplementary information to the 2019 Audit.

REGISTRATION, TRANSFER AND EXCHANGE

Registration

The registered owner of a Bond will be deemed and regarded as the absolute owner thereof for the purpose of receiving payment of, or on account of, the principal of, premium, if any, or interest thereon and for all other purposes whatsoever, and all such payments so made to such registered owner or upon his order shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid, and neither the City nor the Bond Registrar will be affected by any notice to the contrary.

Transfers and Exchanges

The transfer of Bonds will be registerable only upon the registration books maintained by the City for that purpose at the principal corporate trust office of the Bond Registrar, by the registered owner thereof or by his attorney duly authorized in writing, upon surrender thereof together with an instrument of transfer satisfactory to the Bond Registrar and duly executed by the registered owner or his duly authorized agent. Upon such surrender for transfer, the City will execute and the Bond Registrar will authenticate and deliver a new Bond or Bonds of any authorized denominations, registered in the name of the transferee, and of the same aggregate principal amount, maturity and interest rate as the surrendered Bond.

Bonds may be exchanged for an equal aggregate principal amount of Bonds of the same maturity and interest rate and of any authorized denominations, upon surrender thereof as the principal corporate trust office of the Bond Registrar with a written instrument of transfer satisfactory to the Bond Registrar, duly executed by the registered owner or his duly authorized agent.

For every such exchange or registration of transfer of Bonds, the City or the Bond Registrar may make a charge sufficient to reimburse it for any tax or other governmental charge required to be paid with respect to such exchange or registration of transfer, except in the case of the issuance of a Bond or Bonds for the unredeemed portion of a Bond surrendered for redemption. No charge will be made in connection with such exchange or registration of transfer to pay the cost of preparing each new Bond issued upon such exchange or registration of transfer.

The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on the 1st day of the month of any interest payment date on such Bond and ending at the opening of business on such interest payment date, nor to transfer or exchange any Bond after notice calling such Bond for redemption has been mailed, nor during a period of fifteen (15) days next preceding mailing of a notice of redemption of any Bonds.

TAX EXEMPTION

Federal tax law contains a number of requirements and restrictions which apply to the Bonds, including investment restrictions, periodic payments of arbitrage profits to the United States, requirements regarding the proper use of bond proceeds and the facilities financed therewith, and certain other matters. The City has covenanted to comply with all requirements that must be satisfied in order for the interest on the Bonds to be excludable from gross income for federal income tax purposes. Failure to comply with certain of such covenants could cause interest on the Bonds to become includible in gross income for federal income tax purposes retroactively to the date of issuance of the Bonds.

Subject to the City's compliance with the above-referenced covenants, under present law, in the opinion of Bond Counsel, interest on the Bonds is excludable from the gross income of the owners thereof for federal income tax purposes and is not included as an item of tax preference in computing the federal alternative minimum tax for individuals under the Internal Revenue Code of 1986, as amended (the "Code").

In rendering its opinion, Bond Counsel will rely upon certifications of the City with respect to certain material facts within the City's knowledge. Bond Counsel's opinion represents its legal judgment based upon its review of the law and the facts that it deems relevant to render such opinion and is not a guarantee of a result.

Ownership of the Bonds may result in collateral federal income tax consequences to certain taxpayers, including, without limitation, corporations subject to the branch profits tax, financial institutions, certain insurance companies, certain S corporations, individual recipients of Social Security or Railroad Retirement benefits and taxpayers who may be deemed to have incurred (or continued) indebtedness to purchase or carry tax exempt obligations. Prospective purchasers of the Bonds should consult their tax advisors as to applicability of any such collateral consequences.

The issue price for original issue discount (as further discussed below) and market discount purposes (the "OID Issue Price") for each maturity of the Bonds is the price at which a substantial amount of such maturity of the Bonds is first sold to the public (excluding bond houses and brokers and similar persons or organizations acting in the capacity of underwriters, placement agents or wholesalers). The OID Issue Price of a maturity of the Bonds may be different from the price set forth, or the price corresponding to the yield set forth, on the cover page hereof.

If the OID Issue Price of a maturity of the Bonds is less than the principal amount payable at maturity, the difference between the OID Issue Price of each such maturity, if any, of the Bonds (the "OID Bonds") and the principal amount payable at maturity is original issue discount.

For an investor who purchases an OID Bond in the initial public offering at the OID Issue Price for such maturity and who holds such OID Bond to its stated maturity, subject to the condition that the City complies with the covenants discussed above, (a) the full amount of original issue discount with respect to such OID Bond constitutes interest which is excludable from the gross income of the owner thereof for federal income tax purposes; (b) such owner will not realize taxable capital gain or market discount upon payment of such OID Bond at its stated maturity; (c) such original issue discount is not included as an item of tax preference in computing the alternative minimum tax for individuals under the Code; and (d) the accretion of original issue discount in each year may result in certain collateral federal income tax consequences in each year even though a corresponding cash payment may not be received until a later year. Based upon the stated position of the Department under State income tax law, accreted original issue discount on such OID Bonds is subject to taxation as it accretes, even though there may not be a corresponding cash payment until a later year. Owners of OID Bonds should consult their own tax advisors with respect to the state and local tax consequences of original issue discount on such OID Bonds.

Owners of Bonds who dispose of Bonds prior to the stated maturity (whether by sale, redemption or otherwise), purchase Bonds in the initial public offering, but at a price different from the OID Issue Price or purchase Bonds subsequent to the initial public offering should consult their own tax advisors.

If a Bond is purchased at any time for a price that is less than the Bond's stated redemption price at maturity or, in the case of an OID Bond, its OID Issue Price plus accreted original issue discount (the "Revised Issue Price"), the purchaser will be treated as having purchased a Bond with market discount subject to the market discount rules of the Code (unless a statutory de minimis rule applies). Accrued market discount is treated as taxable ordinary income and is recognized when a Bond is disposed of (to the extent such accrued discount does not exceed gain realized) or, at the purchaser's election, as it accrues. Such treatment would apply to any purchaser who purchases an OID Bond for a price that is less than its Revised Issue Price. The applicability of the market discount rules may adversely affect the liquidity or secondary market price of such Bond. Purchasers should consult their own tax advisors regarding the potential implications of market discount with respect to the Bonds.

An investor may purchase a Bond at a price in excess of its stated principal amount. Such excess is characterized for federal income tax purposes as "bond premium" and must be amortized by an investor on a constant yield basis over the remaining term of the Bond in a manner that takes into account potential call dates and call prices. An investor cannot deduct amortized bond premium relating to a tax-exempt bond. The amortized bond premium is treated as a reduction in the tax-exempt interest received. As bond premium is amortized, it reduces the investor's basis in the Bond. Investors who purchase a Bond at a premium should consult their own tax advisors regarding the amortization of bond premium and its effect on the Bond's basis for purposes of computing gain or loss in connection with the sale, exchange, redemption or early retirement of the Bond.

There are or may be pending in Congress legislative proposals, including some that carry retroactive effective dates, that, if enacted, could alter or amend the federal tax matters referred to above or affect the market value of the Bonds. It cannot be predicted whether or in what form any such proposal might be enacted or whether, if enacted, it would apply to bonds issued prior to enactment. Prospective purchasers of the Bonds should consult their own tax advisors regarding any pending or proposed federal tax legislation. Bond Counsel expresses no opinion regarding any pending or proposed federal tax legislation.

The Service has an ongoing program of auditing tax-exempt obligations to determine whether, in the view of the Service, interest on such tax-exempt obligations is includible in the gross income of the owners thereof for federal income tax purposes. It cannot be predicted whether or not the Service will commence an audit of the Bonds. If an audit is commenced, under current procedures the Service may treat the City as a taxpayer and the Bondholders may have no right to participate in such procedure. The commencement of an audit could adversely affect the market value and liquidity of the Bonds until the audit is concluded, regardless of the ultimate outcome.

Payments of interest on, and proceeds of the sale, redemption or maturity of, tax-exempt obligations, including the Bonds, are in certain cases required to be reported to the Service. Additionally, backup withholding may apply to any such payments to any Bond owner who fails to provide an accurate Form W-9 Request for Taxpayer Identification Number and Certification, or a substantially identical form, or to any Bond owner who is notified by the Service of a failure to report any interest or dividends required to be shown on federal income tax returns. The reporting and backup withholding requirements do not affect the excludability of such interest from gross income for federal tax purposes.

Interest on the Bonds is not exempt from present State of Illinois income taxes. Ownership of the Bonds may result in other state and local tax consequences to certain taxpayers. Bond Counsel expresses no opinion regarding any such collateral consequences arising with respect to the Bonds. Prospective purchasers of the Bonds should consult their tax advisors regarding the applicability of any such state and local taxes.

See **APPENDIX C** for a proposed form of opinion of Bond Counsel.

CONTINUING DISCLOSURE

The City will enter into a Continuing Disclosure Undertaking (the “Undertaking”) for the benefit of the beneficial owners of the Bonds to send certain information annually and to provide notice of certain events to the Municipal Securities Rulemaking Board (the “MSRB”) pursuant to the requirements of the Rule. No person, other than the City, has undertaken, or is otherwise expected, to provide continuing disclosure with respect to the Bonds. The information to be provided on an annual basis, the events which will be noticed on an occurrence basis and a summary of other terms of the Undertaking, including termination, amendment and remedies, are set forth in **APPENDIX E - FORM OF CONTINUING DISCLOSURE UNDERTAKING**.

The City Council is expected to amend its existing disclosure policies and procedures to include additional procedures to be followed by the City in relation to the two new reportable events added to the list of reportable events for which the City must provide notice to the EMMA system.

There have been no instances in the previous five years in which the City failed to comply, in all material respects, with any undertaking previously entered into by it pursuant to the Rule. A failure by the City to comply with the Undertaking will not constitute a default under the Bond Ordinance and beneficial owners of the Bonds are limited to the remedies described in the Undertaking. The City must report any failure to comply with the Undertaking in accordance with the Rule. Any broker, dealer or municipal securities dealer must consider such report before recommending the purchase or sale of the Bonds in the secondary market. Consequently, such a failure may adversely affect the transferability and liquidity of the Bonds and their market price.

OPTIONAL REDEMPTION

The Bonds maturing on or after December 15, 2028, are subject to redemption prior to maturity at the option of the City in whole or in part on any date on or after December 15, 2027, at a price of par and accrued interest. If less than all the Bonds are called, they shall be redeemed in such principal amounts and from such maturities as determined by the City and within any maturity by lot.

The Bond Registrar will give notice of redemption, identifying the Bonds (or portions thereof) to be redeemed, by mailing a copy of the redemption notice by first class mail not less than thirty (30) days nor more than sixty (60) days prior to the date fixed for redemption to the registered owner of each Bond (or portion thereof) to be redeemed at the address shown on the registration books maintained by the Bond Registrar. Unless moneys sufficient to pay the redemption price of the Bonds to be redeemed are received by the Bond Registrar prior to the giving of such notice of redemption, such notice may, at the option of the City, state that said redemption will be conditional upon the receipt of such moneys by the Bond Registrar on or prior to the date fixed for redemption. If such moneys are not received, such notice will be of no force and effect, the City will not redeem such Bonds, and the Bond Registrar will give notice, in the same manner in which the notice of redemption has been given, that such moneys were not so received and that such Bonds will not be redeemed. Otherwise, prior to any redemption date, the City will deposit with the Bond Registrar an amount of money sufficient to pay the redemption price of all the Bonds or portions of Bonds which are to be redeemed on the date.

Subject to the provisions for a conditional redemption described above, notice of redemption having been given as described above and in the Bond Ordinance, and notwithstanding failure to receive such notice, the Bonds or portions of Bonds so to be redeemed will, on the redemption date, become due and payable at the redemption price therein specified, and from and after such date (unless the City shall default in the payment of the redemption price) such Bonds or portions of Bonds shall cease to bear interest. Upon surrender of such Bonds for redemption in accordance with said notice, such Bonds will be paid by the Bond Registrar at the redemption price.

LITIGATION

There is no litigation of any nature now pending or threatened restraining or enjoining the issuance, sale, execution or delivery of the Bonds, or in any way contesting or affecting the validity of the Bonds or any proceedings of the City taken with respect to the issuance or sale thereof.

CERTAIN LEGAL MATTERS

Certain legal matters incident to the authorization, issuance and sale of the Bonds are subject to the approving legal opinion of Chapman and Cutler LLP, Chicago, Illinois, as Bond Counsel (the "Bond Counsel"), who has been retained by, and acts as, Bond Counsel to the City. Bond Counsel has not been retained or consulted on disclosure matters and has not undertaken to review or verify the accuracy, completeness or sufficiency of this Official Statement or other offering material relating to the Bonds and assumes no responsibility for the statements or information contained in or incorporated by reference in this Official Statement, except that in its capacity as Bond Counsel, Chapman and Cutler LLP has, at the request of the City, reviewed only those portions of this Official Statement involving the description of the Bonds, the security for the Bonds (excluding forecasts, projections, estimates or any other financial or economic information in connection therewith), and the description of the federal tax exemption of the interest on the Bonds. This review was undertaken solely at the request and for the benefit of the City and did not include any obligation to establish or confirm factual matters set forth herein.

OFFICIAL STATEMENT AUTHORIZATION

This Official Statement has been authorized for distribution to prospective purchasers of the Bonds. All statements, information, and statistics herein are believed to be correct but are not guaranteed by the consultants or by the City, and all expressions of opinion, whether or not so stated, are intended only as such.

INVESTMENT RATING

The City has supplied certain information and material concerning the Bonds and the City to Moody's, including certain information and materials which may not have been included in this Official Statement, as part of its application for an investment rating on the Bonds. A rating reflects only the views of Moody's and an explanation of the significance of such rating may be obtained from Moody's. Generally, such rating service bases its rating on such information and material, and also on such investigations, studies and assumptions that it may undertake independently. There is no assurance that such rating will continue for any given period of time or that it may not be lowered or withdrawn entirely by such rating service if, in its judgment, circumstances so warrant. Any such downward change in or withdrawal of such rating may have an adverse effect on the secondary market price of the Bonds. An explanation of the significance of the investment rating may be obtained from the rating agency: Moody's Investors Service, 7 World Trade Center at 250 Greenwich Street, New York, New York 10007, telephone 212-553-1658. The City will provide appropriate periodic credit information to the rating service to maintain a rating on the Bonds.

UNDERWRITING

The Bonds were offered for sale by the City at a public, competitive sale on December 4, 2019. The best bid submitted at the sale was submitted by _____ (the "Underwriter"). The City awarded the contract for sale of the Bonds to the Underwriter at a price of \$ _____. The Underwriter has represented to the City that the Bonds have been subsequently re-offered to the public initially at the yields or prices set forth in the addendum to this Official Statement.

MUNICIPAL ADVISOR

The City has engaged Speer Financial, Inc. as municipal advisor (the “Municipal Advisor”) in connection with the issuance and sale of the Bonds. The Municipal Advisor is a Registered Municipal Advisor in accordance with the rules of the MSRB. The Municipal Advisor will not participate in the underwriting of the Bonds. The financial information included in the Official Statement has been compiled by the Municipal Advisor. Such information does not purport to be a review, audit or certified forecast of future events and may not conform with accounting principles applicable to compilations of financial information. The Municipal Advisor is not obligated to undertake any independent verification of or to assume any responsibility for the accuracy, completeness or fairness of the information contained in this Official Statement, nor is the Municipal Advisor obligated by the City’s continuing disclosure undertaking.

CERTIFICATION

I have examined this Official Statement dated November __, 2019, for the \$17,500,000* General Obligation Refunding Bonds, Series 2019, believe it to be true and correct and will provide to the purchaser of the Bonds at the time of delivery a certificate confirming to the purchaser that to the best of my knowledge and belief information in the Official Statement was at the time of acceptance of the bid for the Bonds and, including any addenda thereto, was at the time of delivery of the Bonds true and correct in all material respects and does not include any untrue statement of a material fact, nor does it omit the statement of any material fact required to be stated therein, or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading.

/s/ **ELIZABETH HOLLEB**
Director of Finance
CITY OF LAKE FOREST
Lake County, Illinois

*Subject to change.

APPENDIX A

CITY OF LAKE FOREST, LAKE COUNTY, ILLINOIS

FISCAL YEAR 2019 COMPREHENSIVE ANNUAL FINANCIAL REPORT

APPENDIX B

DESCRIBING BOOK-ENTRY-ONLY ISSUANCE

1. The Depository Trust Company (“DTC”), New York, New York, will act as securities depository for the Bonds (the “Securities”). The Securities will be issued as fully-registered securities registered in the name of Cede & Co. (DTC’s partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Security certificate will be issued for each issue of the Securities, each in the aggregate principal amount of such issue, and will be deposited with DTC.

2. DTC, the world’s largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a “banking organization” within the meaning of the New York Banking Law, a member of the Federal Reserve System, a “clearing corporation” within the meaning of the New York Uniform Commercial Code, and a “clearing agency” registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC’s participants (“Direct Participants”) deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants’ accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation (“DTCC”). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly (“Indirect Participants”). DTC has Standard & Poor’s rating: AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

3. Purchases of Securities under the DTC system must be made by or through Direct Participants, which will receive a credit for the Securities on DTC’s records. The ownership interest of each actual purchaser of each Security (“Beneficial Owner”) is in turn to be recorded on the Direct and Indirect Participants’ records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Securities are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Securities, except in the event that use of the book-entry system for the Securities is discontinued.

4. To facilitate subsequent transfers, all Securities deposited by Direct Participants with DTC are registered in the name of DTC’s partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Securities with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Securities; DTC’s records reflect only the identity of the Direct Participants to whose accounts such Securities are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Securities may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Securities, such as redemptions, tenders, defaults, and proposed amendments to the Security documents. For example, Beneficial Owners of Securities may wish to ascertain that the nominee holding the Securities for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

6. Redemption notices shall be sent to DTC. If less than all of the Securities within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

7. Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Securities unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the City as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Securities are credited on the record date (identified in a listing attached to the Omnibus Proxy).

8. Redemption proceeds, distributions, and dividend payments on the Securities will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the City or the Paying Agent, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Paying Agent, or the City, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the City or the Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

9. A Beneficial Owner shall give notice to elect to have its Securities purchased or tendered, through its Participant, to any Tender/Remarketing Agent, and shall effect delivery of such Securities by causing the Direct Participant to transfer the Participant's interest in the Securities, on DTC's records, to any Tender/Remarketing Agent. The requirement for physical delivery of Securities in connection with an optional tender or a mandatory purchase will be deemed satisfied when the ownership rights in the Securities are transferred by Direct Participants on DTC's records and followed by a book-entry credit of tendered Securities to any Tender/Remarketing Agent's DTC account.

10. DTC may discontinue providing its services as depository with respect to the Securities at any time by giving reasonable notice to the City or the Paying Agent. Under such circumstances, in the event that a successor depository is not obtained, Security certificates are required to be printed and delivered.

11. The City may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Security certificates will be printed and delivered to DTC.

12. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the City believes to be reliable, but the City takes no responsibility for the accuracy thereof.

APPENDIX C
PROPOSED FORM OF OPINION OF BOND COUNSEL

APPENDIX D

CITY OF LAKE FOREST, LAKE COUNTY, ILLINOIS

**EXCERPTS OF FISCAL YEAR 2019 COMPREHENSIVE ANNUAL FINANCIAL REPORT
RELATING TO THE CITY'S PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS**

APPENDIX E
FORM OF CONTINUING DISCLOSURE UNDERTAKING

OFFICIAL BID FORM
(Open Speer Auction)

City of Lake Forest
220 East Deerpath
Lake Forest, Illinois 60045

December 4, 2019
Speer Financial, Inc.

City Council Members:

For the \$17,500,000* General Obligation Refunding Bonds, Series 2019 (the "Bonds"), of the City of Lake Forest, Lake County, Illinois (the "City"), as described in the annexed Official Notice of Sale, which is expressly made a part of this bid, we will pay you \$_____ (no less than \$17,360,000). The Bonds are dated the date of delivery, expected to be on or about December 19, 2019. The Bonds will bear interest as follows (each rate a multiple of 1/8 or 1/100 of 1%). **The premium or discount, if any, is subject to adjustment allowing the same \$_____ gross spread per \$1,000 bond as bid herein.**

MATURITIES* – DECEMBER 15

\$2, 870, 000	2020	\$620, 000	2024	\$640, 000	2029
2, 975, 000	2021	650, 000	2025	675, 000	2030
3, 105, 000	2022	675, 000	2026	715, 000	2031
2, 415, 000	2023	695, 000	2027	755, 000	2032
		710, 000	2028		

*Any consecutive maturities may be aggregated into term bonds at the option of the bidder,
in which case the mandatory redemption provisions shall be on the same schedule as above.*

The Bonds are to be executed and delivered to us in accordance with the terms of this bid accompanied by the approving legal opinion of Chapman and Cutler LLP, Chicago, Illinois. The City will pay for the legal opinion. The underwriter agrees to **apply for CUSIP numbers within 24 hours** and pay the fee charged by the CUSIP Service Bureau and will accept the Bonds with the CUSIP numbers as entered on the Bonds.

As evidence of our good faith, if we are the winning bidder, we will wire transfer the amount of **TWO PERCENT OF PAR** (the "Deposit") **WITHIN TWO HOURS** after the bid opening time to the City's good faith bank and under the terms provided in the Official Notice of Sale for the Bonds. Alternatively, we have wire transferred or enclosed herewith a check payable to the order of the Treasurer of the City in the amount of the Deposit under the terms provided in the Official Notice of Sale for the Bonds. In submitting this bid, we represent that (i) this bid constitutes a firm offer to purchase the Bonds, on the terms set forth in this bid form and the Notice of Sale and is not subject to any conditions, except as permitted by the Notice of Sale, and (ii) we have an established industry reputation for underwriting new issuances of municipal bonds and notes.

Form of Deposit (Check One)

Prior to Bid Opening:
Certified/Cashier's Check ☐
Wire Transfer ☐

Within **TWO hours** of Bidding:
Wire Transfer ☐

Amount: \$350,000

Account Manager Information

Name _____
Address _____
By _____
City _____ State/Zip _____
Direct Phone (_____) _____
FAX Number (_____) _____
E-Mail Address _____

The foregoing bid was accepted and the Bonds sold pursuant to an ordinance of the City Council of the City adopted on December 4, 2019, and receipt is hereby acknowledged of the Deposit which is being held in accordance with the terms of the annexed Official Notice of Sale.

CITY OF LAKE FOREST, LAKE COUNTY, ILLINOIS

Mayor

*Subject to change.

----- **NOT PART OF THE BID** -----
(Calculation of true interest cost)

	Bid	Post Sale Revision
Gross Interest	\$	\$
Less Premium/Plus Discount	\$	\$
True Interest Cost	\$	\$
True Interest Rate	%	%
BOND YEAR DOLLARS	83,495.56	\$
AVERAGE LIFE	4.771 Years	Years

OFFICIAL NOTICE OF SALE

\$17,500,000*

CITY OF LAKE FOREST

Lake County, Illinois

General Obligation Refunding Bonds, Series 2019

(Open Speer Auction)

The City of Lake Forest, Lake County, Illinois (the "City"), will receive electronic bids on the SpeerAuction ("SpeerAuction") website address "www.SpeerAuction.com" for its \$17,500,000* General Obligation Refunding Bonds, Series 2019 (the "Bonds"), on an all or none basis between 10:15 A.M. and 10:30 A.M., C.S.T., Thursday, December 4, 2019. To bid, bidders must have: (1) completed the registration form on the SpeerAuction website, and (2) requested and received admission to the City's sale (as described below). Award will be made or all bids rejected at a meeting of the City on that date. The City reserves the right to change the date or time for receipt of bids. Any such change shall be made not less than twenty-four (24) hours prior to the revised date and time for receipt of the bids for the Bonds and shall be communicated by publishing the changes in the Amendments Page of the SpeerAuction webpage and through *Thomson Municipal News*.

The Bonds are valid and legally binding upon the City and are payable from any funds of the City legally available for such purpose, and all taxable property in the City is subject to the levy of taxes to pay the same without limitation as to rate or amount, except that the rights of the owners of the Bonds and the enforceability of the Bonds may be limited by bankruptcy, insolvency, moratorium, reorganization and other similar laws affecting creditors' rights and by equitable principles, whether considered at law or in equity, including the exercise of judicial discretion.

Bidding Details

Bidders should be aware of the following bidding details associated with the sale of the Bonds.

- (1) All bids must be submitted on the SpeerAuction website at www.SpeerAuction.com. **No telephone, telefax or personal delivery bids will be accepted.** The use of SpeerAuction shall be at the bidder's risk and expense and the City shall have no liability with respect thereto, including (without limitation) liability with respect to incomplete, late arriving and non-arriving bid. Any questions regarding bidding on the SpeerAuction website should be directed to Grant Street Group at (412) 391-5555 x 370.
- (2) Bidders may change and submit bids as many times as they like during the bidding time period; provided, however, each and any bid submitted subsequent to a bidder's initial bid must result in a lower true interest cost ("TIC") with respect to a bid, when compared to the immediately preceding bid of such bidder. In the event that the revised bid does not produce a lower TIC with respect to a bid the prior bid will remain valid.
- (3) If any bid in the auction becomes a leading bid two (2) minutes prior to the end of the auction, then the auction will be automatically extended by two (2) minutes from the time such bid was received by SpeerAuction. The auction end time will continue to be extended, indefinitely, until a single leading bid remains the leading bid for at least two minutes.
- (4) The last valid bid submitted by a bidder before the end of the bidding time period will be compared to all other final bids submitted by others to determine the winning bidder or bidders.
- (5) During the bidding, no bidder will see any other bidder's bid, but bidders will be able to see the ranking of their bid relative to other bids (i.e., "Leader", "Cover", "3rd" etc.)
- (6) On the Auction Page, bidders will be able to see whether a bid has been submitted.

Rules of SpeerAuction

Bidders must comply with the Rules of SpeerAuction in addition to the requirements of this Official Notice of Sale. To the extent there is a conflict between the Rules of SpeerAuction and this Official Notice of Sale, this Official Notice of Sale shall control.

Establishment of Issue Price

(a) The winning bidder shall assist the City in establishing the issue price of the Bonds and shall execute and deliver to the City at closing an "issue price" or similar certificate setting forth the reasonably expected initial offering price to the public or the sales price or prices of the Bonds, together with the supporting pricing wires or equivalent communications, substantially in the form attached hereto as **Exhibit A** to this Official Notice of Sale, with such modifications as may be appropriate or necessary, in the reasonable judgment of the winning bidder, the City and Chapman and Cutler LLP, Chicago, Illinois ("Bond Counsel"). All actions to be taken by the City under this Official Notice of Sale to establish the issue price of the Bonds may be taken on behalf of the City by the City's municipal advisor, Speer Financial, Inc., Chicago, Illinois ("Speer"), and any notice or report to be provided to the City may be provided to Speer. Within one hour of the award, the winning bidder will confirm to the City the expected initial offering prices of the Bonds, which the winning bidder used in formulating its bid.

(b) The City intends that the provisions of Treasury Regulation Section 1.148-1(f)(3)(i) (defining "competitive sale" for purposes of establishing the issue price of the Bonds) will apply to the initial sale of the Bonds (the "Competitive Sale Requirements") because:

- (1) the City shall disseminate this Official Notice of Sale to potential underwriters in a manner that is reasonably designed to reach potential underwriters;
- (2) all bidders shall have an equal opportunity to bid;
- (3) the City may receive bids from at least three underwriters of municipal bonds who have established industry reputations for underwriting new issuances of municipal bonds; and
- (4) the City anticipates awarding the sale of the Bonds to the bidder who submits a firm offer to purchase the Bonds at the highest price (or lowest interest cost), as set forth in this Official Notice of Sale.

Any bid submitted pursuant to this Official Notice of Sale shall be considered a firm offer for the purchase of the Bonds, as specified in the bid.

**Subject to change.*

(c) In the event that the Competitive Sale Requirements are not satisfied, the City shall so advise the winning bidder. The City may determine to treat (i) the first price at which 10% of a maturity of the Bonds (the "10% test") is sold to the public as the issue price of that maturity, or (ii) the initial offering price to the public as of the sale date of any maturity of the Bonds as the issue price of that maturity (the "hold-the-offering-price rule"), in each case applied on a maturity-by-maturity basis (and if different interest rates apply within a maturity, to each separate CUSIP number within that maturity). The winning bidder shall advise the City if any maturity of the Bonds satisfies the 10% test as of the date and time of the award of the Bonds. The City will not require bidders to comply with the "hold-the-offering-price rule" and therefore does not intend to use the initial offering price to the public as of the sale date of any maturity of the Bonds as the issue price of that maturity, unless the winning bidder elects to comply with the hold-the-offering-price rule. The City shall promptly advise the winning bidder, at or before the time of award of the Bonds, which maturities (and if different interest rates apply within a maturity, which separate CUSIP number within that maturity) of the Bonds shall be subject to the 10% test or shall be subject to the hold-the-offering-price rule or both. Bids will **not** be subject to cancellation in the event that the Competitive Sale Requirements are not satisfied. **Bidders should prepare their bids on the assumption that some or all of the maturities of the Bonds will be subject to the 10% test in order to establish the issue price of the Bonds unless the winning bidder elects to comply with the hold-the-offering-price rule.**

(d) If the Competitive Sale Requirements are not satisfied and the winning bidder selects the hold-the-offering-price rule, then by submitting a bid, the winning bidder shall (i) confirm that the underwriters have offered or will offer the Bonds to the public on or before the date of award at the offering price or prices (the "initial offering price"), or at the corresponding yield or yields, set forth in the bid submitted by the winning bidder, and (ii) agree, on behalf of the underwriters participating in the purchase of the Bonds, that the underwriters will neither offer nor sell unsold Bonds of any maturity to which the hold-the-offering-price rule shall apply to any person at a price that is higher than the initial offering price to the public during the period starting on the sale date and ending on the earlier of the following:

- (1) the close of the fifth business day after the sale date; or
- (2) the date on which the underwriters have sold at least 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public.

The winning bidder will advise the City promptly after the close of the fifth (5th) business day after the sale date whether it has sold 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public. Within one hour of the award, the winning bidder will inform the City of the initial offering price for each maturity of the Bonds.

(e) If the Competitive Sale Requirements are not satisfied, then until the 10% test has been satisfied as to each maturity of the Bonds, the winning bidder agrees to promptly report to the City the prices at which the unsold Bonds of that maturity have been sold to the public. That reporting obligation shall continue, whether or not the closing date (expected to be December 19, 2019) has occurred, until either (i) all Bonds of that maturity have been sold to the public or (ii) the 10% test has been satisfied as to the Bonds of that maturity, provided that the winning bidder's reporting obligation after the closing date may be at reasonable periodic intervals or otherwise upon request of the City or Bond Counsel. In addition, if the 10% test has not been satisfied with respect to any maturity of the Bonds prior to closing, then the winning bidder shall provide the City with a representation as to the price or prices, as of the date of closing, at which the purchaser reasonably expects to sell the remaining Bonds of such maturity.

(f) The City acknowledges that, in making the representations set forth above, the winning bidder will rely on (i) the agreement of each underwriter to comply with the requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the hold the offering price rule, if applicable to the Bonds, as set forth in an agreement among underwriters and the related pricing wires, (ii) in the event a selling group has been created in connection with the initial sale of the Bonds to the public, the agreement of each dealer who is a member of the selling group to comply with the requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the hold the offering price rule, if applicable to the Bonds, as set forth in a selling group agreement and the related pricing wires, and (iii) in the event that an underwriter or dealer who is a member of the selling group is a party to a third party distribution agreement that was employed in connection with the initial sale of the Bonds to the public, the agreement of each broker dealer that is a party to such agreement to comply with the requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the hold the offering price rule, if applicable to the Bonds, as set forth in the third party distribution agreement and the related pricing wires. The City further acknowledges that each underwriter shall be solely liable for its failure to comply with its agreement regarding the requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the hold the offering price rule, if applicable to the Bonds, and that no underwriter shall be liable for the failure of any other underwriter, or of any dealer who is a member of a selling group, or of any broker dealer that is a party to a third party distribution agreement to comply with its corresponding agreement to comply with the requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the hold the offering price rule, if applicable to the Bonds.

(g) By submitting a bid, each bidder confirms that:

- (1) any agreement among underwriters, any selling group agreement and each third-party distribution agreement (to which the bidder is a party) relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each underwriter, each dealer who is a member of the selling group, and each broker-dealer that is a party to such third-party distribution agreement, as applicable: (A) (i) to report the prices at which it sells to the public the unsold Bonds of each maturity allocated to it, whether or not the closing date has occurred, until either all Bonds of that maturity allocated to it have been sold to the public or it is notified by the winning bidder that the 10% test has been satisfied as to the Bonds of that maturity, provided that, the reporting obligation after the closing date may be at reasonable periodic intervals or otherwise upon request of the winning bidder, and (ii) to comply with the hold-the-offering-price rule, if applicable, if and for so long as directed by the winning bidder and as set forth in the related pricing wires, (B) to promptly notify the winning bidder of any sales of Bonds that, to its knowledge, are made to a purchaser who is a related party to an underwriter participating in the initial sale of the Bonds to the public (each such term being used as defined below), and (C) to acknowledge that, unless otherwise advised by the underwriter, dealer or broker-dealer, the winning bidder shall assume that each order submitted by the underwriter, dealer or broker-dealer is a sale to the public.
- (2) any agreement among underwriters or selling group agreement relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each underwriter or dealer that is a party to a third-party distribution agreement to be employed in connection with the initial sale of the Bonds to the public to require each broker-dealer that is a party to such third-party distribution agreement to (A) report the prices at which it sells to the public the unsold Bonds of each maturity allocated to it whether or not the closing date has occurred, until either all Bonds of that maturity allocated to it have been sold or it is notified by the winning bidder or such underwriter that the 10% test has been satisfied as to the Bonds of that maturity, provided that, the reporting obligation after the closing date may be at reasonable periodic intervals or otherwise upon the request of the winning bidder or such underwriter, and (B) comply with the hold-the-offering-price rule, if applicable, if and for so long as directed by the winning bidder or the underwriter and as set forth in the related pricing wires, which shall be at least until the 10% test has been satisfied as to the Bonds of that maturity or until the close of business on the fifth business day following the date of the award.

(h) Sales of any Bonds to any person that is a related party to an underwriter participating in the initial sale of the Bonds to the public (each such term being used as defined below) shall not constitute sales to the public for purposes of this Official Notice of Sale. Further, for purposes of this Official Notice of Sale:

- (1) "public" means any person other than an underwriter or a related party,
- (2) "underwriter" means (A) any person that agrees pursuant to a written contract with the City (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the public (including a member of a selling group or a party to a third-party distribution agreement participating in the initial sale of the Bonds to the public),
- (3) a purchaser of any of the Bonds is a "related party" to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to (A) more than 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (B) more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or (C) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other), and
- (4) "sale date" means the date that the Bonds are awarded by the City to the winning bidder.

Rules

- (1) A bidder ("Bidder") submitting a winning bid ("Winning Bid") is irrevocably obligated to purchase the Bonds at the rates and prices of the winning bid, if acceptable to the City, as set forth in the related Official Notice of Sale. Winning Bids are not officially awarded to Winning Bidders until formally accepted by the City.
- (2) Neither the City, Speer Financial, Inc., nor Grant Street Group (the "Auction Administrator") is responsible for technical difficulties that result in loss of Bidder's internet connection with SpeerAuction, slowness in transmission of bids, or other technical problems.
- (3) If for any reason a Bidder is disconnected from the Auction Page during the auction after having submitted a Winning Bid, such bid is valid and binding upon such Bidder, unless the City exercises its right to reject bids, as set forth herein.
- (4) Bids which generate error messages are not accepted until the error is corrected and bid is received prior to the deadline.
- (5) Bidders accept and agree to abide by all terms and conditions specified in the Official Notice of Sale (including amendments, if any) related to the auction.
- (6) Neither the City, Speer Financial, Inc., nor the Auction Administrator is responsible to any bidder for any defect or inaccuracy in the Official Notice of Sale, amendments, or Official Statement as they appear on SpeerAuction.
- (7) Only Bidders who request and receive admission to an auction may submit bids. SpeerAuction and the Auction Administrator reserve the right to deny access to SpeerAuction website to any Bidder, whether registered or not, at any time and for any reason whatsoever, in their sole and absolute discretion.
- (8) Neither the City, Speer Financial, Inc., nor the Auction Administrator is responsible for protecting the confidentiality of a Bidder's SpeerAuction password.
- (9) If two bids submitted in the same auction by the same or two or more different Bidders result in same True Interest Cost, the first confirmed bid received by SpeerAuction prevails. Any change to a submitted bid constitutes a new bid, regardless of whether there is a corresponding change in True Interest Cost.
- (10) Bidders must compare their final bids to those shown on the Observation Page immediately after the bidding time period ends, and if they disagree with the final results shown on the Observation Page they must report them to SpeerAuction within 15 minutes after the bidding time period ends. Regardless of the final results reported by SpeerAuction, Bonds are definitively awarded to the winning bidder only upon official award by the City. If, for any reason, the City fails to: (i) award Bonds to the winner reported by SpeerAuction, or (ii) deliver Bonds to winning bidder at settlement, neither the City, Speer Financial, Inc., nor the Auction Administrator will be liable for damages.

The City reserves the right to reject all proposals, to reject any bid proposal not conforming to this Official Notice of Sale, and to waive any irregularity or informality with respect to any proposal. Additionally, the City reserves the right to modify or amend this Official Notice of Sale; however, any such modification or amendment shall not be made less than twenty-four (24) hours prior to the date and time for receipt of bids on the Bonds and any such modification or amendment will be announced on the Amendments Page of the SpeerAuction webpage and through *Thomson Municipal News*.

The Bonds will be in fully registered form in the denominations of \$5,000 and integral multiples thereof in the name of Cede & Co. as nominee of The Depository Trust Company ("DTC"), New York, New York, to which principal and interest payments on the Bonds will be paid. Individual purchases will be in book-entry only form. Interest on each Bond shall be paid by check or draft of the Bond Registrar to the person in whose name such bond is registered at the close of business on the first day of the month in which an interest payment date occurs. The principal of the Bonds shall be payable in lawful money of the United States of America at the principal corporate trust office of the Bond Registrar in Chicago, Illinois. Semiannual interest is due June 15 and December 15 of each year commencing June 15, 2020, and is payable by Amalgamated Bank of Chicago (the "Bond Registrar"). The Bonds are dated date of delivery, expected to be on or about December 19, 2019.

If the winning bidder is not a direct participant of DTC and does not have clearing privileges with DTC, the Bonds will be issued as Registered Bonds in the name of the purchaser. At the request of such winning bidder, the City will assist in the timely conversion of the Registered Bonds into book-entry bonds with DTC as described herein.

MATURITIES* – DECEMBER 15

\$2, 870, 000	2020	\$620, 000	2024	\$640, 000	2029
2, 975, 000	2021	650, 000	2025	675, 000	2030
3, 105, 000	2022	675, 000	2026	715, 000	2031
2, 415, 000	2023	695, 000	2027	755, 000	2032
		710, 000	2028		

Any consecutive maturities may be aggregated into term bonds at the option of the bidder, in which case the mandatory redemption provisions shall be on the same schedule as above.

*Subject to change.

The Bonds maturing on or after December 15, 2028, are callable at the option of the City in whole or in part on any date on or after December 15, 2027, at a price of par and accrued interest. If less than all the Bonds are called, they shall be redeemed in such principal amounts and from such maturities as determined by the City and within any maturity by lot.

All interest rates must be in multiples of one-eighth or one one-hundredth of one percent (1/8 or 1/100 of 1%), and not more than one rate for a single maturity shall be specified. The rates bid for Bonds maturing on and after December 15, 2028 shall be in non-descending order. The differential between the highest rate bid and the lowest rate bid shall not exceed five percent (5%). All bids must be for all of the Bonds and must be for not less than \$17,360,000.

Award of the Bonds: The Bonds will be awarded on the basis of true interest cost, determined in the following manner. True interest cost shall be computed by determining the annual interest rate (compounded semi-annually) necessary to discount the debt service payments on the Bonds from the payment dates thereof to the dated date and to the bid price. For the purpose of calculating true interest cost, the Bonds shall be deemed to become due in the principal amounts and at the times set forth in the table of maturities set forth above. In the event two or more qualifying bids produce the identical lowest true interest cost, the winning bid shall be the bid that was submitted first in time on the SpeerAuction webpage.

The Bonds will be awarded to the bidder complying with the terms of this Official Notice of Sale whose bid produces the lowest true interest cost rate to the City as determined by the City's Municipal Advisor, which determination shall be conclusive and binding on all bidders; *provided*, that the City reserves the right to reject all bids or any non-conforming bid and reserves the right to waive any informality in any bid. Bidders should verify the accuracy of their final bids and compare them to the winning bids reported on the SpeerAuction Observation Page immediately after the bidding.

The premium or discount, if any, is subject to pro rata adjustment if the maturity amounts of the Bonds are changed, allowing the same dollar amount of profit per \$1,000 bond as submitted on the Official Bid Form. The dollar amount of profit must be written on the Official Bid Form for any adjustment to be allowed, and is subject to verification.

The true interest cost of each bid will be computed by SpeerAuction and reported on the Observation Page of the SpeerAuction webpage immediately following the date and time for receipt of bids. These true interest costs are subject to verification by the City's Municipal Advisor, will be posted for information purposes only and will not signify an actual award of any bid or an official declaration of the winning bid. The City or its Municipal Advisor will notify the bidder to whom the Bonds will be awarded, if and when such award is made.

The winning bidder will be required to make the standard filings and maintain the appropriate records routinely required pursuant to MSRB Rules G-8, G-11 and G-32. The winning bidder will be required to pay the standard MSRB charge for Bonds purchased. In addition, the winning bidder who is a member of the Securities Industry and Financial Markets Association ("SIFMA") will be required to pay SIFMA's standard charge per bond.

The winning bidder is required to wire transfer from a solvent bank or trust company to the City's good faith bank the amount of **TWO PERCENT OF PAR** (the "Deposit") **WITHIN TWO HOURS** after the bid opening time as evidence of the good faith of the bidder. Alternatively, a bidder may submit its Deposit upon or prior to the submission of its bid in the form of a certified or cashier's check on, or a wire transfer from, a solvent bank or trust company for **TWO PERCENT OF PAR** payable to the Treasurer of the City. The City reserves the right to award the Bonds to a winning bidder whose wire transfer is initiated but not received within such two hour time period provided that such winning bidder's federal wire reference number has been received. In the event the Deposit is not received as provided above, the City may award the Bonds to the bidder submitting the next best bid provided such bidder agrees to such award.

The Deposit of the successful bidder will be retained by the City pending delivery of the Bonds and all others will be promptly returned. Should the successful bidder fail to take up and pay for the Bonds when tendered in accordance with this Notice of Sale and said bid, said Deposit shall be retained as full and liquidated damages to the City caused by failure of the bidder to carry out the offer of purchase. Such Deposit will otherwise be applied on the purchase price upon delivery of the Bonds. No interest on the Deposit will accrue to the purchaser.

If a wire transfer is used for the Deposit, it must be sent according to the following wire instructions:

Amalgamated Bank of Chicago
Corporate Trust
30 N. LaSalle Street, 38th Floor
Chicago, IL 60602
ABA # 071003405
Credit To: 3281 Speer Bidding Escrow
RE: City of Lake Forest, Lake County, Illinois
bid for \$17,500,000* General Obligation Refunding Bonds, Series 2019

Contemporaneously with such wire transfer, the bidder shall send an email to biddingscrow@aboc.com with the following information: (1) indication that a wire transfer has been made, (2) the amount of the wire transfer, (3) the issue to which it applies, and (4) the return wire instructions if such bidder is not awarded the Bonds. The City and any bidder who chooses to wire the Deposit hereby agree irrevocably that Speer Financial, Inc. ("Speer") shall be the escrow holder of the Deposit wired to such account subject only to these conditions and duties: (i) if the bid is not accepted, Speer shall, at its expense, promptly return the Deposit amount to the unsuccessful bidder; (ii) if the bid is accepted, the Deposit shall be forwarded to the City; (iii) Speer shall bear all costs of maintaining the escrow account and returning the funds to the bidder; (iv) Speer shall not be an insurer of the Deposit amount and shall have no liability except if it willfully fails to perform, or recklessly disregards, its duties specified herein; and (v) income earned on the Deposit, if any, shall be retained by Speer.

The City covenants and agrees to enter into a written agreement or contract, constituting an undertaking (the "Undertaking") to provide ongoing disclosure about the City for the benefit of the beneficial owners of the Bonds on or before the date of delivery of the Bonds as required under Section (b)(5) of Rule 15c2-12 (the "Rule") adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934. The Undertaking shall be as described in the Official Statement, with such changes as may be agreed in writing by the Underwriter.

The Underwriter's obligation to purchase the Bonds shall be conditioned upon the City delivering the Undertaking on or before the date of delivery of the Bonds.

The winning bidder shall provide a certificate, in form as drafted by or acceptable to Bond Counsel, to evidence the issue price of each maturity of the Bonds, form of which certificate is attached hereto as **Exhibit A**.

By submitting a bid, any bidder makes the representation that it understands Bond Counsel represents the City in the Bond transaction and, if such bidder has retained Bond Counsel in an unrelated matter, such bidder represents that the signatory to the bid is duly authorized to, and does consent to and waive for and on behalf of such bidder any conflict of interest of Bond Counsel arising from any adverse position to the City in this matter; such consent and waiver shall supersede any formalities otherwise required in any separate understandings, guidelines or contractual arrangements between the bidder and Bond Counsel.

Bonds will be delivered to the successful purchaser against full payment in immediately available funds as soon as they can be prepared and executed, which is expected to on or about December 19, 2019. Should delivery be delayed beyond sixty (60) days from the date of sale for any reason beyond the control of the City except failure of performance by the purchaser, the City may cancel the award or the purchaser may withdraw the good faith deposit and thereafter the purchaser's interest in and liability for the Bonds will cease.

The Official Statement, when further supplemented by an addendum or addenda specifying the maturity dates, principal amounts, and interest rates of the Bonds, and any other information required by law or deemed appropriate by the City, shall constitute a "Final Official Statement" of the City with respect to the Bonds, as that term is defined in the Rule. Any such addendum or addenda shall, on and after the date thereof, be fully incorporated herein and made a part hereof by reference. Alternatively, such final terms of the Bonds and other information may be included in a separate document entitled "Final Official Statement" rather than through supplementing the Official Statement by an addendum or addenda. By awarding the Bonds to any underwriter or underwriting syndicate, the City agrees that, no more than seven (7) business days after the date of such award, it shall provide, without cost to the senior managing underwriter of the syndicate to which the Bonds are awarded, up to 100 copies of the Final Official Statement to permit each "Participating Underwriter" (as that term is defined in the Rule) to comply with the provisions of such Rule. The City shall treat the senior managing underwriter of the syndicate to which the Bonds are awarded as its designated agent for purposes of distributing copies of the Final Official Statement to each Participating Underwriter. Any underwriter executing and delivering an Official Bid Form with respect to the Bonds agrees thereby that if its bid is accepted by the City it shall enter into a contractual relationship with all Participating Underwriters of the Bonds for purposes of assuring the receipt by each such Participating Underwriter of the Final Official Statement.

By submission of its bid, the senior managing underwriter of the successful bidder agrees to supply all necessary pricing information and any Participating Underwriter identification necessary to complete the Official Statement within 24 hours after award of the Bonds. Additional copies of the Final Official Statement may be obtained by Participating Underwriters from the printer at cost.

The City will, at its expense, deliver the Bonds to the purchaser in New York, New York, through the facilities of DTC and will pay for the bond attorney's opinion. At the time of closing, the City will also furnish to the purchaser the following documents, each dated as of the date of delivery of the Bonds: (1) the unqualified opinion of Chapman and Cutler LLP, Chicago, Illinois, that the Bonds are valid and legally binding obligations of the City in accordance with their terms; (2) the opinion of said attorneys that the interest on the Bonds is exempt from federal income taxes as and to the extent set forth in the Official Statement for the Bonds; and (3) a no litigation certificate by the City.

The City has authorized the printing and distribution of an Official Statement containing pertinent information relative to the City and the Bonds. Copies of such Official Statement or additional information may be obtained from Ms. Elizabeth Holleb, Director of Finance, City of Lake Forest, 800 North Field Drive, Lake Forest, Illinois 60045; telephone (847) 810-3612 or an electronic copy of this Official Statement is available from the www.speerfinancial.com web site under "Debt Auction Center/Official Statements Sales Calendar/Competitive" from the Independent Public Finance Consultants to the City, Speer Financial, Inc., One North LaSalle Street, Suite 4100, Chicago, Illinois 60602, telephone (312) 346-3700.

/s/ **ELIZABETH HOLLEB**
Director of Finance
CITY OF LAKE FOREST
Lake County, Illinois

Exhibit A
Example Issue Price Certificate

ORDINANCE NO. 2019-__

AN ORDINANCE providing for the issuance of not to exceed \$19,500,000 General Obligation Refunding Bonds, Series 2019, of the City of Lake Forest, Lake County, Illinois, for the purpose of refunding certain outstanding general obligation bonds of said City, providing for the levy and collection of a direct annual tax sufficient to pay the principal of and interest on said bonds, authorizing and directing the execution of an escrow agreement in connection with the issuance of said bonds, and authorizing the sale of said bonds to the winning bidder thereof.

WHEREAS, the City of Lake Forest, Lake County, Illinois (the “*City*”), has elected on November 2, 2004, pursuant to the provisions of the 1970 Constitution of the State of Illinois (the “*State*”), and particularly Article VII, Section 6(a) thereof, to become a home rule unit and as such may exercise any power or perform any function pertaining to its government and affairs, including, but not limited to, the power to tax and to incur debt; and

WHEREAS, pursuant to the provisions of said Section 6, the City has the power to incur debt payable from ad valorem property tax receipts or from any other lawful source and maturing within 40 years from the time it is incurred without prior referendum approval; and

WHEREAS, the City has heretofore issued the following outstanding and validly subsisting and unpaid general obligation bonds: General Obligation Bonds, Series 2009 (the “*Series 2009 Bonds*”); Taxable General Obligation Bonds, Series 2010B (Recovery Zone Economic Development Bonds-Direct Payment), Taxable General Obligation Bonds, Series 2010C (Build America Bonds-Direct Payment), and General Obligation Refunding Bonds, Series 2011B (the “*Series 2011B Bonds*” and collectively, the “*Prior Bonds*” and those Prior Bonds being refunded, the “*Refunded Bonds*”); and

WHEREAS, the Refunded Bonds will be further described in the Escrow Agreement (as hereinafter defined); and

WHEREAS, it is necessary and desirable to refund the Refunded Bonds in order to realize certain interest cost savings for the City, net of the amount of subsidy payments which the City expected to receive from the U.S. Treasury with respect to interest payments due on certain of the Refunded Bonds; and

WHEREAS, the City Council of the City (the “*City Council*”) has determined that in order to refund the Refunded Bonds, it is necessary and in the best interests of the City to borrow not to exceed \$19,500,000 and issue bonds of the City therefor; and

WHEREAS, it is in the best interest of the City to issue bonds of the City in an amount not to exceed \$19,500,000 (the “*Bonds*”) for the purpose of refunding the Refunded Bonds; and

WHEREAS, pursuant to Ordinance No. 2013-070, adopted by the City Council on the 2nd day of December, 2013 (“*Ordinance No. 2013-070*”), and notwithstanding the City’s home rule status, the City has adopted a limit on the amount of property taxes it may levy on an annual basis to provide for debt service payments on its outstanding general obligation bonds to an amount not exceeding its 2004 debt service property tax levy (as adjusted for Municipal Price Index increases) plus levies for capital improvements (the “*City Debt Limit*”); and

WHEREAS, the City has levied separate property taxes for capital improvements, and after the refunding of the Refunded Bonds and the issuance of the Bonds, the City will have, excluding the Bonds, four outstanding series of general obligation bonds that are expected to be repaid from sources other than general property taxes, namely, the City’s General Obligation Refunding Bonds, Series 2011A, the Series 2011B Bonds, a portion of the General Obligation Refunding Bonds, Series 2015, and the General Obligation Bonds, Series 2017; and

WHEREAS, the portion of the Bonds that will refund the Series 2011B Bonds are also expected to be repaid from a source other than general property taxes, and therefore such portion is excluded from the restrictions of the City Debt Limit; and

WHEREAS, the City hereby determines that after the issuance of the Bonds and the refunding of the Refunded Bonds, the Bonds will comply with the City Debt Limit; and

WHEREAS, the Bonds shall be payable from a direct annual ad valorem tax levied against all taxable property in the City, without limitation as to rate or amount; and

WHEREAS, in accordance with the terms of the Prior Bonds, the Refunded Bonds may be called for redemption in advance of their maturity, and it is necessary and desirable to make such call for the redemption of the Refunded Bonds on their earliest possible call date, and provide for the giving of proper notice to the registered owners of the Refunded Bonds:

NOW THEREFORE BE IT ORDAINED by the City Council of the City of Lake Forest, Lake County, Illinois, in the exercise of its home rule powers, as follows:

Section 1. Incorporation of Preambles. The City Council hereby finds that all of the recitals contained in the preambles to this Ordinance are true, correct and complete and does incorporate them into this Ordinance by this reference.

Section 2. Authorization. It is hereby found and determined that pursuant to the provisions of the Illinois Municipal Code, as supplemented and amended, and the home rule powers of the City under Section 6 of Article VII of the Illinois Constitution of 1970 (in the event of conflict between the provisions of said code and home rule powers, the home rule powers shall be deemed to supersede the provisions of said code), the City Council has been authorized by law to borrow an amount not to exceed \$19,500,000 upon the credit of the City and as evidence of such indebtedness to issue bonds of the City to said amount, the proceeds of said bonds to be used to refund the Refunded Bonds, and that it is necessary to borrow not to exceed \$19,500,000 of said authorized sum and issue the Bonds in evidence thereof, and these findings and determinations, together with those set forth in the preambles to this Ordinance, shall be deemed conclusive.

Section 3. Bond Details. There be borrowed by for and on behalf of the City an amount not to exceed \$19,500,000 for the purpose aforesaid, and that bonds of the City shall be issued to said amount and shall be designated “General Obligation Refunding Bonds, Series 2019,” or with such other series designation as set forth in the Bond Notification (as hereinafter defined). The Bonds shall be dated such date (not later than June 2, 2020) as set forth in the Bond Notification, and shall also bear the date of authentication, shall be in fully registered form, shall be in denominations of \$5,000 each or authorized integral multiples thereof (but no single Bond shall represent installments of principal maturing on more than one date), and shall be numbered 1 and upward. The Bonds shall become due and payable serially or be subject to mandatory redemption (subject to prior redemption as hereinafter described) on December 15 of each of the years (not later than 2032), in the amounts (not exceeding \$3,500,000 per year) and bearing interest at the rates (not exceeding 5.00% per annum) as set forth in the Bond Notification. The Bonds shall bear interest from their date or from the most recent interest payment date to which interest has been paid or duly provided for, until the principal amount of the Bonds is paid, such interest (computed upon the basis of a 360-day year of twelve 30-day months) being payable semi-annually commencing with the first interest payment date as set forth in the Bond Notification, and on June 15 and December 15 of each year thereafter to maturity.

Interest on each Bond shall be paid by check or draft of Amalgamated Bank of Chicago, Chicago, Illinois, as bond registrar and paying agent (the “*Bond Registrar*”), payable upon presentation thereof in lawful money of the United States of America, to the person in whose name such Bond is registered at the close of business on the 1st day of the month of the interest payment date. The principal of the Bonds shall be payable in lawful money of the United States of America upon presentation thereof at the principal corporate trust office of the Bond Registrar.

Section 4. Execution; Authentication. The Bonds shall be executed on behalf of the City by the manual or facsimile signature of its Mayor and attested by the manual or facsimile signature of its City Clerk, as they shall determine, and shall have impressed or imprinted thereon the corporate seal or facsimile thereof of the City. In case any such officer whose signature shall appear on any Bond shall cease to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery. All Bonds shall have thereon a certificate of authentication, substantially in the form hereinafter set forth, duly executed by the Bond Registrar as authenticating agent of the City and showing the date of authentication. No Bond shall be valid or obligatory for any purpose or be entitled to any security or benefit under this Ordinance unless and until such certificate of authentication shall have been duly executed by the Bond Registrar by manual signature, and such certificate of authentication upon any such Bond shall be conclusive evidence that such Bond has been authenticated and delivered under this Ordinance.

Section 5. Registration of Bonds; Persons Treated as Owners. (a) *General.* The City shall cause books (the "*Bond Register*") for the registration and for the transfer of the Bonds as provided in this Ordinance to be kept at the principal corporate trust office of the Bond Registrar, which is hereby constituted and appointed the registrar of the City. The City is authorized to prepare, and the Bond Registrar shall keep custody of, multiple Bond blanks executed by the City for use in the transfer and exchange of Bonds.

Upon surrender for transfer of any Bond at the principal corporate trust office of the Bond Registrar, duly endorsed by, or accompanied by a written instrument or instruments of transfer in form satisfactory to the Bond Registrar and duly executed by, the registered owner or his or her attorney duly authorized in writing, the City shall execute and the Bond Registrar shall authenticate, date and deliver in the name of the transferee or transferees a new fully registered

Bond or Bonds of the same maturity of authorized denominations, for a like aggregate principal amount. Any fully registered Bond or Bonds may be exchanged at said office of the Bond Registrar for a like aggregate principal amount of Bond or Bonds of the same maturity of other authorized denominations. The execution by the City of any fully registered Bond shall constitute full and due authorization of such Bond and the Bond Registrar shall thereby be authorized to authenticate, date and deliver such Bond, *provided, however*, the principal amount of outstanding Bonds of each maturity authenticated by the Bond Registrar shall not exceed the authorized principal amount of Bonds for such maturity less previous retirements.

The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on the 1st day of the month of any interest payment date on such Bond and ending at the opening of business on such interest payment date, nor to transfer or exchange any Bond after notice calling such Bond for redemption has been mailed, nor during a period of fifteen (15) days next preceding mailing of a notice of redemption of any Bonds.

The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of the principal of or interest on any Bond shall be made only to or upon the order of the registered owner thereof or his or her legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

No service charge shall be made for any transfer or exchange of Bonds, but the City or the Bond Registrar may require payment of a sum sufficient to cover any tax or other governmental charge that may be imposed in connection with any transfer or exchange of Bonds, except in the case of the issuance of a Bond or Bonds for the unredeemed portion of a Bond surrendered for redemption.

(b) *Global Book-Entry System.* The Bonds shall be initially issued in the form of a separate single fully registered Bond for each of the maturities of the Bonds determined as described in Section 3 hereof. Upon initial issuance, the ownership of each such Bond shall be registered in the Bond Register in the name of Cede & Co., or any successor thereto (“*Cede*”), as nominee of The Depository Trust Company, New York, New York, and its successors and assigns (“*DTC*”). All of the outstanding Bonds shall be registered in the Bond Register in the name of Cede, as nominee of DTC, except as hereinafter provided. Any officer of the City who is a signatory on the Bonds, along with the Director of Finance of the City (the “*Finance Director*”), is authorized to execute and deliver, on behalf of the City, such letters to or agreements with DTC as shall be necessary to effectuate such book-entry system (any such letter or agreement being referred to herein as the “*Representation Letter*”), which Representation Letter may provide for the payment of principal of or interest on the Bonds by wire transfer.

With respect to Bonds registered in the Bond Register in the name of Cede, as nominee of DTC, the City and the Bond Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which DTC holds Bonds from time to time as securities depository (each such broker-dealer, bank or other financial institution being referred to herein as a “*DTC Participant*”) or to any person on behalf of whom such a DTC Participant holds an interest in the Bonds. Without limiting the immediately preceding sentence, the City and the Bond Registrar shall have no responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede or any DTC Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any DTC Participant or any other person, other than a registered owner of a Bond as shown in the Bond Register, of any notice with respect to the Bonds, including any notice of redemption, or (iii) the payment to any DTC Participant or any other person, other than a registered owner of a Bond as shown in the Bond Register, of any amount with respect to the

principal of or interest on the Bonds. The City and the Bond Registrar may treat and consider the person in whose name each Bond is registered in the Bond Register as the holder and absolute owner of such Bond for the purpose of payment of principal and interest with respect to such Bond, for the purpose of giving notices of redemption and other matters with respect to such Bond, for the purpose of registering transfers with respect to such Bond, and for all other purposes whatsoever. The Bond Registrar shall pay all principal of and interest on the Bonds only to or upon the order of the respective registered owners of the Bonds, as shown in the Bond Register, or their respective attorneys duly authorized in writing, and all such payments shall be valid and effective to fully satisfy and discharge the City's obligations with respect to payment of the principal of and interest on the Bonds to the extent of the sum or sums so paid. No person other than a registered owner of a Bond as shown in the Bond Register, shall receive a Bond evidencing the obligation of the City to make payments of principal and interest with respect to any Bond. Upon delivery by DTC to the Bond Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede, and subject to the provisions in Section 3 hereof with respect to the payment of interest to the registered owners of Bonds at the close of business on the 1st day of the month of the applicable interest payment date, the name "Cede" in this Ordinance shall refer to such new nominee of DTC.

In the event that (i) the City determines that DTC is incapable of discharging its responsibilities described herein and in the Representation Letter, (ii) the agreement among the City, the Bond Registrar and DTC evidenced by the Representation Letter shall be terminated for any reason or (iii) the City determines that it is in the best interests of the beneficial owners of the Bonds that they be able to obtain certificated Bonds, the City shall notify DTC and DTC Participants of the availability through DTC of certificated Bonds and the Bonds shall no longer be restricted to being registered in the Bond Register in the name of Cede, as nominee of DTC. At

that time, the City may determine that the Bonds shall be registered in the name of and deposited with such other depository operating a universal book-entry system, as may be acceptable to the City, or such depository's agent or designee, and if the City does not select such alternate universal book-entry system, then the Bonds may be registered in whatever name or names registered owners of Bonds transferring or exchanging Bonds shall designate, in accordance with the provisions of Section 5(a) hereof.

Notwithstanding any other provisions of this Ordinance to the contrary, so long as any Bond is registered in the name of Cede, as nominee of DTC, all payments with respect to principal of and interest on such Bond and all notices with respect to such Bond shall be made and given, respectively, in the name provided in the Representation Letter.

Section 6. Redemption. (a) Optional Redemption. All or a portion of the Bonds due on and after the date, if any, specified in the Bond Notification shall be subject to redemption prior to maturity at the option of the City from any available funds, as a whole or in part, and if in part in integral multiples of \$5,000 in any order of their maturity as determined by the City (less than all of the Bonds of a single maturity to be selected by the Bond Registrar), on the date specified in the Bond Notification (but in no event on a date later than ten and one-half years after the issuance of the Bonds) and on any date thereafter, at the redemption price of par plus accrued interest to the date fixed for redemption.

(b) *Mandatory Redemption.* The Bonds maturing on the date or dates, if any, indicated in the Bond Notification are subject to mandatory redemption, in integral multiples of \$5,000 selected by lot by the Bond Registrar, at a redemption price of par plus accrued interest to the redemption date on the redemption date, on December 15 of the years, if any, and in the principal amounts, if any, as indicated in the Bond Notification.

The principal amounts of Bonds to be mandatorily redeemed in each year may be reduced through the earlier optional redemption thereof, with any partial optional redemptions of such Bonds credited against future mandatory redemption requirements in such order of the mandatory redemption dates as the City may determine. In addition, on or prior to the 60th day preceding any mandatory redemption date, the Bond Registrar may, and if directed by the City Council shall, purchase Bonds required to be retired on such mandatory redemption date. Any such Bonds so purchased shall be cancelled and the principal amount thereof shall be credited against the mandatory redemption required on such next mandatory redemption date.

(c) *General.* The Bonds shall be redeemed only in the principal amount of \$5,000 and integral multiples thereof. The City shall, at least forty-five (45) days prior to any optional redemption date (unless a shorter time period shall be satisfactory to the Bond Registrar) notify the Bond Registrar of such redemption date and of the principal amount and maturity or maturities of Bonds to be redeemed. For purposes of any redemption of less than all of the outstanding Bonds of a single maturity, the particular Bonds or portions of Bonds to be redeemed shall be selected by lot by the Bond Registrar from the Bonds of such maturity by such method of lottery as the Bond Registrar shall deem fair and appropriate; *provided* that such lottery shall provide for the selection for redemption of Bonds or portions thereof so that any \$5,000 Bond or \$5,000 portion of a Bond shall be as likely to be called for redemption as any other such \$5,000 Bond or \$5,000 portion. The Bond Registrar shall make such selection upon the earlier of the irrevocable deposit of funds with an escrow agent sufficient to pay the redemption price of the Bonds to be redeemed or the time of the giving of official notice of redemption.

The Bond Registrar shall promptly notify the City in writing of the Bonds or portions of Bonds selected for redemption and, in the case of any Bond selected for partial redemption, the principal amount thereof to be redeemed.

Section 7. Redemption Procedure. Unless waived by any holder of Bonds to be redeemed, notice of the call for any such redemption shall be given by the Bond Registrar on behalf of the City by mailing the redemption notice by first class mail at least thirty (30) days and not more than sixty (60) days prior to the date fixed for redemption to the registered owner of the Bond or Bonds to be redeemed at the address shown on the Bond Register or at such other address as is furnished in writing by such registered owner to the Bond Registrar.

All notices of redemption shall state:

- (1) the redemption date,
- (2) the redemption price,
- (3) if less than all outstanding Bonds are to be redeemed, the identification (and, in the case of partial redemption, the respective principal amounts) of the Bonds to be redeemed,
- (4) that on the redemption date the redemption price will become due and payable upon each such Bond or portion thereof called for redemption, and that interest thereon shall cease to accrue from and after said date,
- (5) the place where such Bonds are to be surrendered for payment of the redemption price, which place of payment shall be the principal corporate trust office of the Bond Registrar, and
- (6) such other information then required by custom, practice or industry standard.

Unless moneys sufficient to pay the redemption price of the Bonds to be redeemed at the option of the City shall have been received by the Bond Registrar prior to the giving of such notice of redemption, such notice may, at the option of the City, state that said redemption shall be conditional upon the receipt of such moneys by the Bond Registrar on or prior to the date fixed for redemption. If such moneys are not received, such notice shall be of no force and effect, the City shall not redeem such Bonds, and the Bond Registrar shall give notice, in the same manner in which the notice of redemption shall have been given, that such moneys were not so received and that such Bonds will not be redeemed. Otherwise, prior to any redemption date, the City shall

deposit with the Bond Registrar an amount of money sufficient to pay the redemption price of all the Bonds or portions of Bonds which are to be redeemed on that date.

Subject to the provisions for a conditional redemption described above, notice of redemption having been given as aforesaid, the Bonds or portions of Bonds so to be redeemed shall, on the redemption date, become due and payable at the redemption price therein specified, and from and after such date (unless the City shall default in the payment of the redemption price) such Bonds or portions of Bonds shall cease to bear interest. Upon surrender of such Bonds for redemption in accordance with said notice, such Bonds shall be paid by the Bond Registrar at the redemption price. Installments of interest due on or prior to the redemption date shall be payable as herein provided for payment of interest. Upon surrender for any partial redemption of any Bond, there shall be prepared for the registered holder a new Bond or Bonds of the same maturity in the amount of the unpaid principal.

If any Bond or portion of Bond called for redemption shall not be so paid upon surrender thereof for redemption, the principal shall, until paid, bear interest from the redemption date at the rate borne by the Bond or portion of Bond so called for redemption. All Bonds which have been redeemed shall be cancelled and destroyed by the Bond Registrar and shall not be reissued.

Section 8. Form of Bond. The Bonds shall be in substantially the following form; *provided, however,* that if the text of the Bond is to be printed in its entirety on the front side of the Bond, then paragraph [2] and the legend, “See Reverse Side for Additional Provisions”, shall be omitted and paragraph [6] and those thereafter as shall be appropriate shall be inserted immediately after paragraph [1]:

[FORM OF BOND - FRONT SIDE]

REGISTERED
NO. _____

REGISTERED
\$ _____

**UNITED STATES OF AMERICA
STATE OF ILLINOIS
COUNTY OF LAKE
CITY OF LAKE FOREST
GENERAL OBLIGATION REFUNDING BOND, SERIES 2019**

See Reverse Side for Additional Provisions

Interest Maturity Dated
Rate: _____% Date: December 15, 20____ Date: _____, 2019 CUSIP: 509696 ____

Registered Owner:

Principal Amount:

[1] KNOW ALL PERSONS BY THESE PRESENTS that the City of Lake Forest, Lake County, Illinois, a municipality, home rule unit, and political subdivision of the State of Illinois (the “City”), hereby acknowledges itself to owe and for value received promises to pay to the Registered Owner identified above, or registered assigns as hereinafter provided, on the Maturity Date identified above, the Principal Amount identified above and to pay interest (computed on the basis of a 360-day year of twelve 30-day months) on such Principal Amount from the later of the Dated Date of this Bond identified above or from the most recent interest payment date to which interest has been paid or duly provided for, at the Interest Rate per annum identified above, such interest to be payable on June 15 and December 15 of each year, commencing June 15, 2020, until said Principal Amount is paid or duly provided for. The principal of this Bond is payable in lawful money of the United States of America upon presentation hereof at the principal corporate trust office of Amalgamated Bank of Chicago, Chicago, Illinois, as bond registrar and paying agent (the “Bond Registrar”). Payment of interest shall be made to the Registered Owner hereof as shown on the registration books of the City maintained by the Bond Registrar, at the close of business on the 1st day of the month of the interest payment date. Interest shall be paid by check or draft of

the Bond Registrar, payable upon presentation in lawful money of the United States of America, mailed to the address of such Registered Owner as it appears on such registration books, or at such other address furnished in writing by such Registered Owner to the Bond Registrar. For the prompt payment of this Bond both principal and interest at maturity, the full faith, credit and resources of the City are hereby irrevocably pledged.

[2] Reference is hereby made to the further provisions of this Bond set forth on the reverse hereof, and such further provisions shall for all purposes have the same effect as if set forth at this place.

[3] It is hereby certified and recited that all conditions, acts and things required by the Constitution and Laws of the State of Illinois to exist or to be done precedent to and in the issuance of this Bond, including the hereinafter defined Act, have existed and have been properly done, happened and been performed in regular and due form and time as required by law; that the indebtedness of the City, represented by the Bonds, and including all other indebtedness of the City, howsoever evidenced or incurred, does not exceed any constitutional or statutory or other lawful limitation; and that provision has been made for the collection of a direct annual tax, in addition to all other taxes, on all of the taxable property in the City sufficient to pay the interest hereon as the same falls due and also to pay and discharge the principal hereof at maturity.

[4] This Bond shall not be valid or become obligatory for any purpose until the certificate of authentication hereon shall have been signed by the Bond Registrar.

[5] IN WITNESS WHEREOF, the City of Lake Forest, Lake County, Illinois, by its City Council, has caused this Bond to be executed by the manual or duly authorized facsimile signature of its Mayor and attested by the manual or duly authorized facsimile signature of its City Clerk and its corporate seal or a facsimile thereof to be impressed or reproduced hereon, all as appearing hereon and as of the Dated Date identified above.

SPECIMEN

Mayor, Lake Forest,
Lake County, Illinois

ATTEST:

SPECIMEN

City Clerk, Lake Forest
Lake County, Illinois

[SEAL]

Date of Authentication: _____, 20__

CERTIFICATE
OF
AUTHENTICATION

Bond Registrar and Paying Agent:
Amalgamated Bank of Chicago
Chicago, Illinois

This Bond is one of the Bonds described in the within mentioned ordinance and is one of the General Obligation Refunding Bonds, Series 2019, of the City of Lake Forest, Lake County, Illinois.

AMALGAMATED BANK OF CHICAGO, as Bond
Registrar

By _____
Authorized Officer

[FORM OF BOND - REVERSE SIDE]

CITY OF LAKE FOREST, LAKE COUNTY, ILLINOIS

GENERAL OBLIGATION REFUNDING BOND, SERIES 2019

[6] This Bond is one of a series of bonds (the “*Bonds*”) issued by the City for the purpose of refunding certain outstanding bonds of the City and of paying expenses incidental thereto, all as described and defined in the Ordinance of the City, passed by the City Council on the 2nd day of December, 2019, authorizing the Bonds (the “*Ordinance*”), pursuant to and in all respects in compliance with the applicable provisions of the Illinois Municipal Code, as amended; as further supplemented and, where necessary, superseded, by the powers of the City as a home rule unit under the provisions of Section 6 of Article VII of the Illinois Constitution of 1970 (collectively, such Illinois Municipal Code and constitutional home rule powers, being the “*Act*”), and with the Ordinance, which has been duly approved by the Mayor.

[7] Bonds of the issue of which this Bond is one maturing on and after December 15, 20__, are subject to redemption prior to maturity at the option of the City as a whole, or in part in integral multiples of \$5,000 in any order of their maturity as determined by the City (less than all the Bonds of a single maturity to be selected by lot by the Bond Registrar), on December 15, 20__, and on any date thereafter, at the redemption price of par plus accrued interest to the redemption date.

[8] Notice of any such redemption shall be sent by first class mail not less than thirty (30) days nor more than sixty (60) days prior to the date fixed for redemption to the registered owner of each Bond to be redeemed at the address shown on the registration books of the City maintained by the Bond Registrar or at such other address as is furnished in writing by such registered owner to the Bond Registrar. When so called for redemption, this Bond will cease to bear interest on the

specified redemption date, provided funds for redemption are on deposit at the place of payment at that time, and shall not be deemed to be outstanding.

[9] This Bond is transferable by the Registered Owner hereof in person or by his or her attorney duly authorized in writing at the principal corporate trust office of the Bond Registrar in Chicago, Illinois, but only in the manner, subject to the limitations and upon payment of the charges provided in the Ordinance, and upon surrender and cancellation of this Bond. Upon such transfer a new Bond or Bonds of authorized denominations of the same maturity and for the same aggregate principal amount will be issued to the transferee in exchange therefor.

[10] The Bonds are issued in fully registered form in the denomination of \$5,000 each or authorized integral multiples thereof. This Bond may be exchanged at the principal corporate trust office of the Bond Registrar for a like aggregate principal amount of Bonds of the same maturity of other authorized denominations, upon the terms set forth in the Ordinance. The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on the 1st day of the month of any interest payment date on such Bond and ending at the opening of business on such interest payment date, nor to transfer or exchange any Bond after notice calling such Bond for redemption has been mailed, nor during a period of fifteen (15) days next preceding mailing of a notice of redemption of any Bonds.

[11] The City and the Bond Registrar may deem and treat the Registered Owner hereof as the absolute owner hereof for the purpose of receiving payment of or on account of principal hereof and interest due hereon and for all other purposes, and neither the City nor the Bond Registrar shall be affected by any notice to the contrary.

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assign, and transfers unto _____

--

Here insert Social Security Number,
Employer Identification Number or
other Identifying Number

(Name and Address of Assignee)

the within Bond and does hereby irrevocably constitute and appoint _____

as attorney to transfer the said Bond on the books kept for registration thereof with full power of substitution in the premises.

Dated: _____

Signature guaranteed: _____

NOTICE: The signature to this transfer and assignment must correspond with the name of the Registered Owner as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

Section 9. Sale of Bonds. The Mayor and Finance Director (the “*Designated Representatives*”) are hereby authorized to proceed not later than the 15th day of May, 2020, without any further authorization or direction from the City Council, to sell the Bonds upon the terms as prescribed in this Ordinance. The Bonds hereby authorized shall be executed as in this Ordinance provided as soon after the delivery of the Bond Notification as may be, and thereupon be deposited with the City Treasurer, and, after authentication thereof by the Bond Registrar, be by the City Treasurer delivered to the purchaser thereof (the “*Purchaser*”), upon receipt of the purchase price therefor, the same being not less than 98% of the principal amount of the Bonds plus accrued interest (if any) to date of delivery. The Purchaser for the Bonds shall be: (a) pursuant to a competitive sale conducted by Speer Financial, Inc., the City’s municipal advisor (“*Speer*”),

the best bidder for the Bonds; (b) in a negotiated underwriting, a bank or financial institution listed in the Dealers & Underwriters or Municipal Derivatives sections of the most recent edition of The Bond Buyer's Municipal Marketplace; or (c) in a private placement, (i) a bank or financial institution authorized to do business in the State, (ii) a governmental unit as defined in the Local Government Debt Reform Act of the State of Illinois, as amended, or (iii) an "accredited investor" as defined in Rule 501 of Regulation D as promulgated under the Securities Act of 1933, as amended; *provided, however*, that the Purchaser as set forth in either (b) or (c) shall be selected only upon receipt by the City of the written recommendation of Speer that the sale of the Bonds on a negotiated or private placement basis to the Purchaser is in the best interest of the City because of (i) the pricing of the Bonds by the Purchaser, (ii) then current market conditions or (iii) the timing of the sale of the Bonds; and *further provided*, that the Purchaser as set forth in (c) may be selected through the utilization of a placement agent selected by the Designated Representatives after consultation with Speer if the use of such placement agent is determined by the Designated Representatives to be in the best interest of the City.

Upon the sale of the Bonds, the Designated Representatives shall prepare a Notification of Sale of the Bonds, which shall include the pertinent details of sale as provided herein (the "*Bond Notification*"). In the Bond Notification, the Designated Representatives shall find and determine that the Bonds have been sold at such price and bear interest at such rates that either the true interest cost (yield) or the net interest rate received upon the sale of the Bonds does not exceed the maximum rate otherwise authorized by applicable law and that the net present value debt service savings to the City as a result of the issuance of the Bonds and the refunding of the Refunded Bonds is not less than 5.00% of the principal amount of the Refunded Bonds. The Bond Notification shall be entered into the records of the City and made available to the City Council at the next regular meeting thereof; but such action shall be for information purposes only, and the

City Council shall have no right or authority at such time to approve or reject such sale as evidenced in the Bond Notification.

Upon the sale of the Bonds, as evidenced by the execution and delivery of the Bond Notification by the Designated Representatives, the Mayor, City Clerk and City Treasurer and any other officers of the City, as shall be appropriate, shall be and are hereby authorized and directed to approve or execute, or both, such documents of sale of the Bonds as may be necessary, including, without limitation, the contract for the sale of the Bonds between the City and the Purchaser (the "*Purchase Contract*"). Prior to the execution and delivery of the Purchase Contract, the Designated Representatives shall find and determine that no person holding any office of the City, either by election or appointment, is in any manner financially interested directly in his or her own name or indirectly in the name of any other person, association, trust or corporation, in the Purchase Contract.

The use by the Purchaser of any Preliminary Official Statement and any final Official Statement relating to the Bonds (the "*Official Statement*") is hereby ratified, approved and authorized; the execution and delivery of the Official Statement is hereby authorized; and the officers of the City Council are hereby authorized to take any action as may be required on the part of the City to consummate the transactions contemplated by the Purchase Contract, this Ordinance, said Preliminary Official Statement, the Official Statement and the Bonds.

Section 10. Tax Levy; Abatement. For the purpose of providing funds required to pay the interest on the Bonds promptly when and as the same falls due, and to pay and discharge the principal thereof at maturity, there is hereby levied upon all of the taxable property within the City, in the years for which any of the Bonds are outstanding, a direct annual tax sufficient for that purpose; and there is hereby levied on all of the taxable property in the City, in addition to all other taxes, the following direct annual tax (the "*Pledged Taxes*"), to-wit:

FOR THE YEAR

A TAX SUFFICIENT TO PRODUCE THE SUM OF:

2019	for interest up to and including December 15, 2020
2020	for interest and principal
2021	for interest and principal
2022	for interest and principal
2023	for interest and principal
2024	for interest and principal
2025	for interest and principal
2026	for interest and principal
2027	for interest and principal
2028	for interest and principal
2029	for interest and principal
2030	for interest and principal
2031	for interest and principal

Principal or interest maturing at any time when there are not sufficient funds on hand from the foregoing tax levy to pay the same shall be paid from the general funds of the City, and the fund from which such payment was made shall be reimbursed out of the taxes hereby levied when the same shall be collected.

The City covenants and agrees with the purchasers and the holders of the Bonds that so long as any of the Bonds remain outstanding, the City will take no action or fail to take any action which in any way would adversely affect the ability of the City to levy and collect the foregoing tax levy and the City and its officers will comply with all present and future applicable laws in order to assure that the foregoing taxes will be levied, extended and collected as provided herein and deposited in the fund established to pay the principal of and interest on the Bonds.

To the extent that the Pledged Taxes levied above exceed the amount necessary to pay debt service on the Bonds as set forth in the Bond Notification, the Mayor, City Clerk and City Treasurer are hereby authorized to direct the abatement of such taxes to the extent of the excess of such levy in each year over the amount necessary to pay debt service on the Bonds in the following

bond year. Proper notice of such abatement shall be filed with the County Clerk of The County of Lake, Illinois (the "*County Clerk*"), in a timely manner to effect such abatement.

In the event that funds from any other lawful source are made available for the purpose of paying any principal of or interest on the Bonds so as to enable the abatement of the taxes levied herein for the payment of same, the City Council shall, by proper proceedings, direct the transfer of such funds to the hereinafter defined Bond Fund, and shall then further direct the abatement of the taxes by the amount so deposited. The City covenants and agrees that it will not direct the abatement of taxes until money has been deposited into the Bond Fund in the amount of such abatement. A certified copy or other notification of any such proceedings abating taxes may then be filed with the County Clerk in a timely manner to effect such abatement.

Section 11. Filing with County Clerk and Certificate of Reduction of Taxes. Forthwith upon the passage of this Ordinance, the City Clerk of the City is hereby directed to file a certified copy of this Ordinance with the County Clerk; and the County Clerk shall in and for each of the years 2019 to 2031, inclusive, ascertain the rate necessary to produce the tax herein levied; and the County Clerk shall extend the same for collection on the tax books in connection with other taxes levied in said years in and by the City for general corporate purposes of the City; and, subject to abatement as stated hereinabove, in said years such annual tax shall be levied and collected by and for and on behalf of the City in like manner as taxes for general corporate purposes for said years are levied and collected, and in addition to and in excess of all other taxes, and when collected, the taxes hereby levied shall be placed to the credit of a special fund to be designated "Bond and Interest Fund Account of 2019" (the "*Bond Fund*"), which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds.

The Mayor, City Clerk and City Treasurer be and the same are hereby directed to prepare and file with the County Clerk, a Certificate of Reduction of Taxes Heretofore Levied for the

Payment of Bonds showing the Prior Bonds being refunded and directing the abatement of the taxes heretofore levied to pay the Refunded Bonds.

Section 12. Use of Bond Proceeds; Use of Taxes Heretofore Levied. Accrued interest, if any, received on the delivery of the Bonds is hereby appropriated for the purpose of paying first interest due on the Bonds and is hereby ordered deposited into the Bond Fund. Simultaneously with the delivery of the Bonds, the principal proceeds of the Bonds, together with any premium received from the sale of the Bonds and such additional amounts as may be necessary from the general funds of the City, are hereby appropriated to pay the costs of issuance of the Bonds and for the purpose of refunding the Refunded Bonds, and that portion thereof not needed to pay such costs is hereby ordered deposited in escrow pursuant to an escrow agreement to be entered into between the City and Amalgamated Bank of Chicago, Chicago, Illinois, as escrow agent (the "*Escrow Agent*"), in substantially in the form attached hereto as *Exhibit A* (the "*Escrow Agreement*") and made a part hereof by this reference, or with such changes therein as shall be approved by the officers of the City executing the Escrow Agreement, such execution to constitute evidence of the approval of such changes for the purpose of paying the principal of and interest on the Refunded Bonds when due and upon redemption prior to maturity, as more fully set forth in the Escrow Agreement. The City Council approves the form, terms and provisions of the Escrow Agreement and directs the Mayor and the City Clerk to execute, attest, seal and deliver the Escrow Agreement in the name and on behalf of the City. Amounts in the escrow may be used to purchase Government Securities (as defined in the Escrow Agreement) to provide for the principal payable on the Refunded Bonds upon redemption thereof. The Escrow Agent and the Purchaser are each hereby authorized to act as agent for the City in the purchase of the Government Securities.

At the time of issuance of the Bonds, the costs of issuance of the Bonds may be paid by the Purchaser or the Bond Registrar on behalf of the City from the proceeds of the Bonds.

All proceeds received or to be received from any taxes heretofore levied to pay principal and interest on the Refunded Bonds, including the proceeds received or to be received from the taxes levied for the year 2018 for such purpose, shall be used to pay the principal of and interest on the Refunded Bonds and to the extent that such proceeds are not needed for such purpose because of the establishment of the escrow, the same shall be deposited into the Bond Fund and used to pay principal and interest on the Bonds in accordance with all of the provisions of this Ordinance.

Section 13. Non-Arbitrage and Tax-Exemption. The City hereby covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Internal Revenue Code of 1986, as amended (the “Code”), or would otherwise cause the interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The City acknowledges that, in the event of an examination by the Internal Revenue Service (the “IRS”) of the exemption from Federal income taxation for interest paid on the Bonds, under present rules, the City may be treated as a “taxpayer” in such examination and agrees that it will respond in a commercially reasonable manner to any inquiries from the IRS in connection with such an examination.

The City also agrees and covenants with the purchasers and holders of the Bonds from time to time outstanding that, to the extent possible under Illinois law, it will comply with whatever federal tax law is adopted in the future which applies to the Bonds and affects the tax-exempt status of the Bonds.

The City Council hereby authorizes the officials of the City responsible for issuing the Bonds, the same being the Mayor and City Clerk, to make such further covenants and certifications

regarding the specific use of the proceeds of the Bonds as approved by the City Council and as may be necessary to assure that the use thereof will not cause the Bonds to be arbitrage bonds and to assure that the interest on the Bonds will be exempt from federal income taxation. In connection therewith, the City and the City Council further agree: (a) through their officers, to make such further specific covenants, representations as shall be truthful, and assurances as may be necessary or advisable; (b) to consult with counsel approving the Bonds and to comply with such advice as may be given; (c) to pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Bonds; (d) to file such forms, statements, and supporting documents as may be required and in a timely manner; and (e) if deemed necessary or advisable by their officers, to employ and pay fiscal agents, financial advisors, attorneys, and other persons to assist the City in such compliance.

Section 14. Bank Qualification. Prior to the date hereof during the current calendar year, no obligations that have been designated as “qualified tax-exempt obligations” for the purposes and within the meaning of Section 265(b)(3) of the Code have been issued by any of the following: (i) the City; (ii) an entity issuing obligations on behalf of the City; and (iii) any member of the same Controlled Group as the City or the same Controlled Group as an entity issuing obligations on behalf of the City.

Section 15. List of Bondholders. The Bond Registrar shall maintain a list of the names and addresses of the holders of all Bonds and upon any transfer shall add the name and address of the new Bondholder and eliminate the name and address of the transferor Bondholder.

Section 16. Duties of Bond Registrar. If requested by the Bond Registrar, the Mayor and City Clerk of the City are authorized to execute the Bond Registrar’s standard form of agreement

between the City and the Bond Registrar with respect to the obligations and duties of the Bond Registrar hereunder which may include the following:

- (a) to act as bond registrar, authenticating agent, paying agent and transfer agent as provided herein;
- (b) to maintain a list of Bondholders as set forth herein and to furnish such list to the City upon request, but otherwise to keep such list confidential;
- (c) to give notice of redemption of the Bonds as provided herein;
- (d) to cancel and/or destroy Bonds which have been paid at maturity or submitted for exchange or transfer;
- (e) to furnish the City at least annually a certificate with respect to Bonds cancelled and/or destroyed; and
- (f) to furnish the City at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Bonds.

Section 17. Continuing Disclosure Undertaking. The Mayor or City Treasurer is hereby authorized, empowered and directed to execute and deliver a Continuing Disclosure Undertaking (the “*Continuing Disclosure Undertaking*”) in connection with the issuance of the Bonds, with such provisions therein as he or she shall approve, his or her execution thereof to constitute conclusive evidence of his or her approval of such provisions. When the Continuing Disclosure Undertaking is executed and delivered on behalf of the City as herein provided, the Continuing Disclosure Undertaking will be binding on the City and the officers, employees and agents of the City, and the officers, employees and agents of the City are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Continuing Disclosure Undertaking as executed. Notwithstanding any other provision of this Ordinance, the sole remedies for failure to comply with the Continuing Disclosure Undertaking shall be the ability of the beneficial owner of any

Bond to seek mandamus or specific performance by court order, to cause the City to comply with its obligations under the Continuing Disclosure Undertaking.

Section 18. Record-Keeping Policy and Post-Issuance Compliance Matters. On August 3, 2015, the City Council adopted a record-keeping policy (the “*Policy*”) in order to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for the debt obligations of the City, the interest on which is excludable from “gross income” for federal income tax purposes or which enable the City or the holder to receive federal tax benefits, including, but not limited to, qualified tax credit bonds and other specified tax credit bonds. The City Council and the City hereby reaffirm the Policy.

Section 19. Defeasance. Any Bond or Bonds which (a) are paid and cancelled, (b) which have matured and for which sufficient sums been deposited with the Bond Registrar to pay all principal and interest due thereon, or (c) for which sufficient (i) full faith and credit obligations of the United States, the timely payment of which are guaranteed by the United States Treasury, (ii) certificates of participation in a trust comprised solely of full faith and credit obligations of the United States, or (iii) cash, have been deposited with the Bond Registrar or similar institution to pay, taking into account investment earnings on such obligations, all principal of and interest on such Bond or Bonds when due at maturity or as called for redemption, pursuant to an irrevocable escrow or trust agreement, shall cease to have any lien on or right to receive or be paid from the Pledged Taxes and shall no longer have the benefits of any covenant for the registered owners of outstanding Bonds as set forth herein as such relates to lien and security of the outstanding Bonds. All covenants relative to the tax-exempt status of the Bonds; and payment, registration, transfer, and exchange; are expressly continued for all Bonds whether outstanding Bonds or not.

Section 20. Call of the Refunded Bonds. In accordance with the redemption provisions of the bond ordinances authorizing the Prior Bonds, the City by the City Council does hereby make provision for the payment of and does hereby call (subject only to the delivery of the Bonds) the Refunded Bonds for redemption and payment prior to maturity on January 20, 2020 (or such other date as set forth in the Escrow Agreement).

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

Section 21. Superseder and Effective Date. All ordinances, resolutions, and orders, or parts thereof, in conflict herewith, are to the extent of such conflict hereby superseded, including expressly Ordinance No. 2013-070 to the extent necessary for the Bonds to be payable from a direct annual ad valorem tax levied against all taxable property in the City, without limitation as to rate or amount; and this Ordinance shall be in full force and effect immediately upon its passage and approval.

ADOPTED: December 2, 2019

AYES: _____

NAYS: _____

ABSTENTION: _____

ABSENT: _____

Approved: December 2, 2019

Mayor, City of Lake Forest,
Lake County, Illinois

ATTEST:

City Clerk, City of Lake Forest,
Lake County, Illinois

Recorded in the City Records on December 2, 2019.

EXHIBIT A
FORM OF ESCROW AGREEMENT

_____, 2019

Amalgamated Bank of Chicago
Chicago, Illinois

Re: City of Lake Forest, Lake County, Illinois
\$ _____ General Obligation Refunding Bonds, Series 2019

Ladies and Gentlemen:

The City of Lake Forest, Lake County, Illinois (the “City”), by an ordinance adopted by the City Council of the City on the 2nd day of December, 2019 (as supplemented by a notification of sale of bonds dated December ___, 2019, the “*Bond Ordinance*”), has authorized the issue and delivery of \$ _____ General Obligation Refunding Bonds, Series 2019, dated December ___, 2019 (the “*Bonds*”). The City has authorized by the Bond Ordinance that proceeds of the Bonds be used to pay and redeem on January 20, 2020 (the “*Redemption Date*”), \$ _____ of the City’s outstanding and unpaid bonds as listed on *Exhibit A* hereto (collectively, the “*Refunded Bonds*”).

The City hereby deposits with you \$ _____ from the proceeds of the Bonds and \$ _____ from funds of the City on hand and lawfully available (collectively, the “*Deposit*”) and you are hereby instructed as follows with respect thereto:

1. [Upon deposit, you are directed to hold the Deposit in an irrevocable trust fund account (the “*Trust Account*”) for the City to the benefit of the holders of the Refunded Bonds.] [Upon deposit, you are directed to purchase U.S. Treasury Securities State and Local Government Series Certificates of Indebtedness in the amount of \$ _____ and maturing as described on *Schedule 1* hereto (the “*Securities*”). You are further instructed to fund a beginning cash escrow deposit on demand in the amount of \$ _____. The beginning deposit and the Securities are to be held in an irrevocable trust fund account (the “*Trust Account*”) for the City to the benefit of the holders of the Refunded Bonds.]

2. [You shall hold the Deposit in the Trust Account in cash for the sole and exclusive benefit of the holders of the Refunded Bonds until redemption of the Refunded Bonds on the Redemption Date is made.] [You shall hold the Securities and any interest income or profit derived therefrom and any uninvested cash in the Trust Account for the

sole and exclusive benefit of the holders of the Refunded Bonds until redemption of the Refunded Bonds on the Redemption Date is made.]

3. You shall promptly collect the principal, interest or profit from the proceeds deposited in the Trust Account and promptly apply the same as necessary to the payment of the Refunded Bonds as herein provided.

4. The City has called the Refunded Bonds for redemption and payment prior to maturity on the Redemption Date. You are hereby directed to provide for and give timely notice of the call for redemption of the Refunded Bonds. The form and time of the giving of such notice regarding the Refunded Bonds shall be as specified in the ordinance authorizing the issuance of the Refunded Bonds. The City agrees to reimburse you for any actual out-of-pocket expenses incurred in the giving of such notice, but the failure of the City to make such payment shall not in any respect whatsoever relieve you from carrying out any of the duties, terms or provisions of this Agreement.

5. In addition, in your separate role as paying agent for the Refunded Bonds, you are hereby directed to give notice of the call of the Refunded Bonds, on or before the date the notice of such redemption is given to the holders of the Refunded Bonds, to the Municipal Securities Rulemaking City Council (the "MSRB") through its Electronic Municipal Market Access system for municipal securities disclosure or through any other electronic format or system prescribed by the MSRB for purposes of Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended. Information with respect to procedures for submitting notice can be found at <https://msrb.org>.

6. You shall use the sum of \$_____ on the Redemption Date, to pay the principal of [and interest on] the Refunded Bonds on such date, and such remittance shall fully release and discharge you from any further duty or obligation thereto under this Agreement. [The interest on the Refunded Bonds will be paid from lawfully available moneys of the City deposited in the bond fund for the Refunded Bonds prior to the Redemption Date.]

7. You shall make no payment of fees, due or to become due, of the bond registrar and paying agent on the Bonds or the Refunded Bonds. The City shall pay the same as they become due.

8. If at any time it shall appear to you that the funds on deposit in the Trust Account will not be sufficient to pay the principal of the Refunded Bonds, you shall notify the City not less than five (5) days prior to such payment date and the City shall make up the anticipated deficit from any funds legally available for such purpose so that no default in the making of any such payment will occur.

9. Upon final disbursement of funds sufficient to pay the Refunded Bonds as hereinabove provided for, you shall transfer any balance remaining in the Trust Account to the City and thereupon this Agreement shall terminate.

EXHIBIT A

Very truly yours,

CITY OF LAKE FOREST, LAKE COUNTY,
ILLINOIS

By _____
Mayor

By _____
City Clerk

Accepted this _____ day of _____, 2019.

AMALGAMATED BANK OF CHICAGO,
Chicago, Illinois

By _____
Its _____

Schedule I – Schedule of Refunded Bonds

\$2,125,000 General Obligation Bonds, Series 2009

<u>Maturities</u>	<u>Outstanding Amount</u>	<u>Amount Refunded</u>	<u>Redemption Price</u>	<u>Redemption Date</u>
12/15/2019	\$ 190,000	\$ 0	N/A	N/A
12/15/2020	200,000	200,000	100.00%	1/20/20
12/15/2021	205,000(1)	205,000	100.00%	1/20/20
12/15/2022	215,000	215,000	100.00%	1/20/20
12/15/2023	225,000(1)	225,000	100.00%	1/20/20
12/15/2024	235,000	235,000	100.00%	1/20/20
12/15/2025	245,000(1)	245,000	100.00%	1/20/20
12/15/2026	255,000	255,000	100.00%	1/20/20
12/15/2027	265,000(1)	265,000	100.00%	1/20/20
12/15/2028	280,000	280,000	100.00%	1/20/20
Total	\$2,315,000	\$2,125,000		

\$3,000,000 Taxable General Obligation Bonds, Series 2010B (Recovery Zone Economic Development Bonds-Direct Payment)

<u>Maturities</u>	<u>Outstanding Amount</u>	<u>Amount Refunded</u>	<u>Redemption Price</u>	<u>Redemption Date</u>
12/15/2029	\$ 540,000(1)	\$ 540,000	100.00%	1/20/20
12/15/2030	780,000(1)	780,000	100.00%	1/20/20
12/15/2031	820,000(1)	820,000	100.00%	1/20/20
12/15/2032	860,000	860,000	100.00%	1/20/20
Total	\$3,000,000	\$3,000,000		

(1) Mandatory sinking fund payment.

\$4,280,000 Taxable General Obligation Bonds, Series 2010C (Build America Bonds-Direct Payment)

<u>Maturities</u>	<u>Outstanding Amount</u>	<u>Amount Refunded</u>	<u>Redemption Price</u>	<u>Redemption Date</u>
12/15/2019	\$ 215,000	\$ 0	N/A	N/A
12/15/2020	405,000	405,000	100.00%	1/20/20
12/15/2021	415,000	415,000	100.00%	1/20/20
12/15/2022	425,000	425,000	100.00%	1/20/20
12/15/2023	435,000	435,000	100.00%	1/20/20
12/15/2024	445,000	445,000	100.00%	1/20/20
12/15/2025	460,000	460,000	100.00%	1/20/20
12/15/2026	475,000	475,000	100.00%	1/20/20
12/15/2027	490,000(1)	490,000	100.00%	1/20/20
12/15/2028	490,000(1)	490,000	100.00%	1/20/20
12/15/2029	240,000	240,000	100.00%	1/20/20
Total	<u>\$4,495,000</u>	<u>\$4,280,000</u>		

\$9,475,000 General Obligation Refunding Bonds, Series 2011B

<u>Maturities</u>	<u>Outstanding Amount</u>	<u>Amount Refunded</u>	<u>Redemption Price</u>	<u>Redemption Date</u>
12/15/2019	\$ 2,400,000	\$ 0	N/A	N/A
12/15/2020	2,470,000	2,470,000	100.00%	1/20/20
12/15/2021	2,530,000	2,530,000	100.00%	1/20/20
12/15/2022	2,605,000	2,605,000	100.00%	1/20/20
12/15/2023	1,870,000	1,870,000	100.00%	1/20/20
Total	<u>\$11,875,000</u>	<u>\$9,475,000</u>		

⁽¹⁾ Mandatory sinking fund payment.

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF ORDINANCE AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting City Clerk of the City of Lake Forest, Lake County, Illinois (the “*City*”), and as such official I am the keeper of the records and files of the City Council of the City (the “*City Council*”).

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the City Council held on the 2nd day of December, 2019, insofar as same relates to the adoption of Ordinance No. 2019-__ entitled:

AN ORDINANCE providing for the issuance of not to exceed \$19,500,000 General Obligation Refunding Bonds, Series 2019, of the City of Lake Forest, Lake County, Illinois, for the purpose of refunding certain outstanding general obligation bonds of said City, providing for the levy and collection of a direct annual tax sufficient to pay the principal of and interest on said bonds, authorizing and directing the execution of an escrow agreement in connection with the issuance of said bonds, and authorizing the sale of said bonds to the winning bidder thereof

a true, correct and complete copy of which said ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the City Council on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the City Council at least 72 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 72-hour period preceding said meeting, that said agenda contained a separate specific item concerning the proposed adoption of said ordinance, a true, correct and complete copy of the agenda as so posted being attached hereto as *Exhibit A*, that said meeting was called and held in strict compliance with the provisions the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Illinois Municipal Code, as amended, and that the City Council has complied with all of the applicable provisions of said Act and said Code and its procedural rules in the adoption of said ordinance.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the City, this
2nd day of December, 2019.

[SEAL]

City Clerk

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Lake, Illinois, and as such official I do further certify that on the ____ day of December, 2019, there was filed in my office a duly certified copy of Ordinance No. 2019-__ entitled:

AN ORDINANCE providing for the issuance of not to exceed \$19,500,000 General Obligation Refunding Bonds, Series 2019, of the City of Lake Forest, Lake County, Illinois, for the purpose of refunding certain outstanding general obligation bonds of said City, providing for the levy and collection of a direct annual tax sufficient to pay the principal of and interest on said bonds, authorizing and directing the execution of an escrow agreement in connection with the issuance of said bonds, and authorizing the sale of said bonds to the winning bidder thereof

duly adopted by the City Council of the City of Lake Forest, Lake County, Illinois, on the 2nd day of December, 2019, and approved by the Mayor, and that the same has been deposited in (and all as appearing from) the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this ____ day of December, 2019.

[SEAL]

County Clerk of The County of Lake, Illinois

EXTRACT OF MINUTES of a regular public meeting of the City Council of the City of Lake Forest, Lake County, Illinois, held at City Hall, Lake Forest, Illinois, at 6:30 p.m., on the 18th day of November, 2019.

The Mayor called the meeting to order and directed the City Clerk to call the roll. Upon the roll being called, George A. Pandaleon, the Mayor, and the following Aldermen were physically present at said location: _____

The following Aldermen were allowed by a majority of the members of the City Council in accordance with and to the extent allowed by rules adopted by the City Council to attend the meeting by video or audio conference: _____

No Alderman was not permitted to attend the meeting by video or audio conference.

The following Aldermen were absent and did not participate in the meeting in any manner or to any extent whatsoever: _____

The Mayor announced that the next item for consideration was the issuance of not to exceed \$19,500,000 general obligation refunding bonds to be issued by the City pursuant to its home rule powers for the purpose of refunding certain outstanding general obligation bonds of the City for debt service savings, and that the City Council would consider the adoption of an ordinance providing for the issue of said bonds and the levy of a direct annual tax sufficient to pay the principal and interest thereon and authorizing the execution of an escrow agreement in connection therewith. The Mayor then explained that the ordinance sets forth the parameters for the issuance of said bonds and sale thereof by designated officials of the City and summarized the pertinent

terms of said parameters, including the specific parameters governing the manner of sale, length of maturity, rates of interest, purchase price and tax levy for said bonds.

WHEREUPON, Alderman _____ moved and Alderman _____

seconded the motion that there be introduced for first reading an ordinance entitled:

AN ORDINANCE providing for the issuance of not to exceed \$19,500,000 General Obligation Refunding Bonds, Series 2019, of the City of Lake Forest, Lake County, Illinois, for the purpose of refunding certain outstanding general obligation bonds of said City, providing for the levy and collection of a direct annual tax sufficient to pay the principal of and interest on said bonds, authorizing and directing the execution of an escrow agreement in connection with the issuance of said bonds, and authorizing the sale of said bonds to the winning bidder thereof

(the “*Bond Ordinance*”).

Thereupon the Mayor directed that the roll be called for a vote upon the motion to introduce the Bond Ordinance for first reading.

Upon the roll being called, the following Aldermen voted:

AYE: _____

NAY: _____

ABSENT: _____

Whereupon the Mayor declared the motion carried and did direct the City Clerk to record the same in full in the records of the City Council, which was thereupon done.

Other business not pertinent to the adoption of said ordinance was duly transacted at said meeting.

Upon motion duly made and seconded, the meeting was adjourned.

City Clerk

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF INTRODUCTION OF ORDINANCE AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and City Clerk of the City of Lake Forest, Lake County, Illinois (the “*City*”), and as such officer I am the keeper of the books, records, files, and journal of proceedings of the City and of the City Council (the “*City Council*”) of the City.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the legally convened meeting of the City Council held on the 18th day of November, 2019, insofar as same relates to the introduction for first reading of an ordinance entitled:

AN ORDINANCE providing for the issuance of not to exceed \$19,500,000 General Obligation Refunding Bonds, Series 2019, of the City of Lake Forest, Lake County, Illinois, for the purpose of refunding certain outstanding general obligation bonds of said City, providing for the levy and collection of a direct annual tax sufficient to pay the principal of and interest on said bonds, authorizing and directing the execution of an escrow agreement in connection with the issuance of said bonds, and authorizing the sale of said bonds to the winning bidder thereof

a true, correct and complete copy of which said ordinance as introduced at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the City Council on the introduction of said ordinance were taken openly, that the vote on the introduction of said ordinance was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice of said meeting was duly given to all of the news media requesting such notice; that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the City Council at least 72 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 72-hour period preceding said meeting, that said agenda contained a separate specific item concerning the proposed adoption of said ordinance, a true, correct and complete copy of the agenda as so posted being attached hereto as *Exhibit A*, that said meeting was called and held in strict compliance with the provisions the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Illinois Municipal Code, as amended, and that the City Council has complied with all of the applicable provisions of said Act and said Code and its procedural rules in the introduction of said ordinance.

IN WITNESS WHEREOF I have hereunto affixed my official signature and the seal of the City, this 18th day of November, 2019.

[SEAL]

City Clerk

The City of Lake Forest
CITY COUNCIL
Proceedings of the Monday, November 18, 2019
City Council Meeting - City Council Chambers

CALL TO ORDER AND ROLL CALL: Honorable Mayor Pandaleon called the meeting to order at 6:30pm, and the City Clerk Margaret Boyer called the roll of Council members.

Present: Honorable Mayor Pandaleon, Alderman Beidler, Alderman Morris, Alderman Newman, Alderman Rummel, Alderman Preschlack, Alderman Goshgarian, Alderman Moreno and Alderman Buschmann.

Absent: none

CALL TO ORDER AND ROLL CALL

PLEDGE OF ALLEGIANCE was recited by all those present in the Chambers.

REPORTS OF CITY OFFICERS

COMMENTS BY MAYOR

Mayor Pandaleon acknowledged Cub Scout Pack 148 in attendance. He also reported on a number of seasonal activities for families to participate in over the holidays. He reported that the information is available on a number of websites including the Lake Forest Lake Bluff Chamber of Commerce and The City of Lake Forest website.

A. Children's Grief Awareness Day, Thursday, November 21

Mayor Pandaleon read the proclamation and presented it to Natalie Juarez of Rainbows for all Children, photos were taken.

B. Lake Forest Garden Club Check Presentation

- Loren Dixon, President, Lake Forest Garden Club

Mayor Pandaleon introduced Lake Forest Garden Club President Loren Dixon. Ms. Dixon gave a presentation of the Garden Clubs work to date. She presented the Mayor with a check for \$110,000 to fund a Citywide Recycling Education Campaign. Photos were taken.

COMMENTS BY CITY MANAGER

A. Community Spotlight

US CENSUS- Catherine Czerniak, Director of Community Development

City Manager Jason Wicha introduced Director of Community Development, Catherine Czerniak. Ms. Czerniak reported that the Census is a guide to future planning. She introduced Michelle Friedrich, who provided detailed information concerning the 2020 Census that included a timeline of actions to include "Educate, Encourage and Engage" of residents. Detailed information can be found on the City of Lake Forest website.

COMMITTEE REPORTS

FINANCE COMMITTEE

1. Consideration of an Ordinance Establishing the 2019 Tax Levy (First Reading)

Elizabeth Holleb, Finance Director, reported that the tax levy has been discussed in various capacities over several meetings. Ms. Holleb reviewed spreadsheets related to the proposed tax levy for 2019. They included: 1) the tax levy limitations under the tax cap; 2) the tax levy distributed by fund without new growth and allowances distributed; 3) the tax levy by fund with new growth and allowances distributed; and 4) an explanation of the tax increase to an average homeowner which is an average increase to existing residents (\$800,000 home) is projected to be \$130 or 3.82%

A summary of the proposed levy is as follows:

FUND	Proposed 2019 LEVY	2018 Extension	\$ CHANGE	% CHANGE
City General	\$ 14,343,735	\$ 13,870,423	\$ 473,312	3.41%
Pension Funds	6,307,357	5,541,293	766,064	13.82%
Fire Pension PA 93-0689	103,759	91,348	12,411	13.59%
Recreation	1,460,324	1,433,095	27,229	1.90%
Parks	3,250,399	3,189,793	60,606	1.90%
Recreation & Parks/Specific Purpose	125,000	125,000	0	0.00%
Special Recreation	483,856	474,834	9,022	1.90%
Capital Improvements	1,538,000	1,730,225	(192,225)	-11.11%
Library	3,863,741	3,762,716	101,025	2.68%
Library sites	419,329	411,510	7,819	1.90%
Bond Funds	1,901,821	1,669,665	232,156	13.90%
TOTAL TAX LEVY - CITY	\$ 33,797,321	\$ 32,299,902	\$ 1,497,419	4.64%
School District 67- ESTIMATED	\$ -	-	\$ -	
GRAND TOTAL	33,797,321	32,299,902	\$ 1,497,419	4.64%
Ordinance (exclude Bond Funds)	<u>\$31,895,500</u>			

The City Council had discussion on Bond Funds and the anomaly of CIP having a line item in the levy.

Mayor Pandaleon asked if anyone from the public would like to comment on this item. Seeing none, he asked for a motion.

COUNCIL ACTION: Grant first reading of an Ordinance Establishing the 2019 Tax Levy (page 17).

Alderman Preschlack made a motion to grant first reading of an Ordinance Establishing the 2019 Tax Levy, seconded by Alderman Goshgarian. The following voted "Aye": Alderman Beidler, Morris, Notz, Rummel, Preschlack, Goshgarian, Moreno and Buschmann. The following voted "Nay": None. 8-Ayes, 0 Nays, motion carried.

2. Consideration of an Ordinance approving a Fee Schedule and Ordinances adopting new fees (First Reading)

Elizabeth Holleb, Finance Director, reported this item was discussed in the CIP Workshop on November 12. She gave a summary review of the comprehensive fee schedule, noting that proposed fee increases are highlighted in yellow and the proposed new fees highlighted in orange. Ms. Holleb noted that fees related to the Water Utility Fund are not yet incorporated into the proposed fee schedule and will be considered by the City Council Finance Committee in January.

The City Council had discussion on how fees are developed and benchmarked.

Mayor Pandaleon asked if anyone from the public would like to comment on this item. Seeing none, he asked for a motion.

COUNCIL ACTION: Grant first reading to the proposed ordinances.

Alderman Preschlack made a motion to grant first reading to the proposed ordinances, seconded by Alderman Goshgarian. The following voted "Aye": Alderman Beidler, Morris, Notz, Rummel, Preschlack, Goshgarian, Moreno and Buschmann. The following voted "Nay": None. 8-Ayes, 0 Nays, motion carried.

3. Consideration of an Ordinance Providing for the issuance of not to exceed \$19,500,000 General Obligation Refunding Bonds, Series 2019, for the purpose of refunding certain outstanding general obligation bonds of the City, providing for the levy and collection of a direct annual tax sufficient to pay the principal of and interest on said bonds, authorizing and directing the execution of an escrow agreement in connection with the issuance of said bonds, and authorizing the sale of said bonds to the winning bidder thereof.

Elizabeth Holleb, Finance Director, reported that this item was discussed at the October 21 Finance Committee meeting. Ms. Holleb reported that the City regularly monitors bond market conditions to assess opportunities to refund, or refinance, existing debt obligations and achieve a savings through lower interest rates. A preliminary official statement, which has been submitted to Moody's Investors Service with a request for a rating. A rating review was conducted on November 11 and a decision is anticipated on or before November 22.

Based on current bond market conditions, staff is recommending that the City proceed with a refunding in December while noting the parameters that set the guidelines for refunding. Ms. Holleb reported the interest rate on the refunding bond issue will be determined at the online bid auction scheduled for December 4.

The City Council had discussion regarding proposed refunding issue, including schedule and projected savings.

Mayor Pandaleon asked if anyone from the public would like to comment on this item. Seeing none, he asked for a motion.

COUNCIL ACTION: Approval of first reading of the bond ordinance (page130). An online bid will occur on Wednesday, December 4. At the December 2 City Council meeting, a final bond ordinance will be presented for City Council consideration that will set forth the parameters under which a bid received on December 4 would be approved allowing for the closing of the bond issue on December 19. If no bid submitted on December 4 meets the parameters of the bond ordinance approved on December 2, the bids would be rejected and the bond issue would not proceed.

Alderman Morris made a motion to grant first reading of the bond ordinance, seconded by Alderman Preschlack. The following voted "Aye": Alderman Beidler, Morris, Notz, Rummel, Preschlack, Goshgarian, Moreno and Buschmann. The following voted "Nay": None. 8-Ayes, 0 Nays, motion carried.

OPPORTUNITY FOR CITIZENS TO ADDRESS THE CITY COUNCIL ON NON-AGENDA ITEMS

ITEMS FOR OMNIBUS VOTE CONSIDERATION

1. **Approval of the November 4, 2019 City Council Meeting Minutes**
2. **Acceptance of a check in the amount of \$ 110,000 granting a Waiver of Procedures and Approval of All City Expenditures to Execute the Citywide Recycling Education Campaign Grant as Outlined in the Lake Forest Garden Club's Request for Proposal in the Amount of \$110,000**
3. **Award of Proposal to Midwest Power Industries, Inc. for a Three Year Generator Maintenance Contract in the amount of \$53,400.00**
4. **Approval of a First Addendum to the License Agreement Between the City of Lake Forest and the Music Institute of Chicago to occupy a portion of Volwiler Hall at 40 E. Old Mill Road**
5. **Consideration of an Ordinance Approving a Recommendation from the Historic Preservation Commission. (First Reading and if Desired by the City Council, Final Approval)**

COUNCIL ACTION: Approval of the five (5) Omnibus items as presented

Mayor Pandaleon asked members of the Council if they would like to remove any item or take it separately. The City Council had discussion on item #2. Mayor Pandaleon asked again if any member of the Council would like to remove any item or take it separately. Hearing none, Mayor Pandaleon asked for a motion to approve the five (5) Omnibus items as presented.

Alderman Rummel made a motion to approve the five omnibus items as presented, seconded by Alderman Preschlack. The following voted "Aye": Alderman Beidler, Morris, Notz, Rummel, Preschlack, Goshgarian, Moreno and Buschmann. The following voted "Nay": None. 8-Ayes, 0 Nays, motion carried.

Information such as Purpose and Action Requested, Background/Discussion, Budget/Fiscal Impact, Recommended Action and a Staff Contact as it relates to the Omnibus items can be found on the agenda.

ORDINANCES

NEW BUSINESS

ADDITIONAL ITEMS FOR COUNCIL DISCUSSION/COMMENTS BY COUNCIL MEMBERS
--

1. **EXECUTIVE SESSION pursuant to 5ILCS 120/2 (c) (11), The City Council will be discussing threatened or pending litigation.**

Alderman Rummel made a motion to adjourn into executive session pursuant to 5ILCS 120/2 (c) (11), The City Council will be discussing threatened or pending litigation, seconded by Alderman Beidler. The following voted "Aye": Alderman Beidler, Morris, Notz, Rummel, Preschlack, Goshgarian, Moreno and Buschmann. The following voted "Nay": None. 8-Ayes, 0 Nays, motion carried.

Adjournment into Executive Session at 7:30pm

Reconvene into Regular Session 8:38pm

ADJOURNMENT

There being no further business Mayor Pandaleon asked for a motion. Alderman Beidler made a motion to adjourn, seconded by Alderman Buschmann. Motion carried unanimously by voice vote at 8:39pm.

Respectfully Submitted
Margaret Boyer, City Clerk

A video of the City Council meeting is available for viewing at the Lake Forest Library and on file in the Clerk's office at City Hall. You can also view it on the website by visiting www.cityoflakeforest.com. Click on I Want To, then click on View, then choose Archived Meetings Videos.

Case for 1857 Original Surveyors Plot Map

Several months ago after the Lake Forest Preservation Foundation identified the significance of the City's framed seven feet by four feet original registration copy of the July 22, 1857 Plot Map and suggested that the City donate the map to Chicago's Newberry Library because of its value, both monetary and historic. The City had previously discussed with the History Center of LF/LB the possibility of housing the map there but the History Center along with the Preservation Foundation felt the Newberry was the best home for this significant map. At that time the curatorial team assessed that the academic and public value of the map was significant nationally and required as broad an audience reach as we could achieve. It was also determined that the map required the highest quality of archival storage available, to preserve the map, while allowing for public access through digital and on-site usage. It has since been asked by City Council that the Dunn Museum of Lake County also be considered as an alternative for acquisition of the map.

Significance of the map – It is the original plan by the surveyor for the July 22, 1857 registration. Almerin Hotchkiss's notes and tags in the landscape, is significant as one of the earliest, largest, and most successful railroad artistic garden-city suburban plans, 1850s. This document was registered with its four autograph statements by county officials in 1857, and included the lake-bluff Forest Park, its north end the terminus of the deer path through town to the lake. Hotchkiss started his plan from this park and put the depot at the tracks end of the deer path, that he planned to be the organizing axis for his plan, with a campus half-way along—an educational town center.

Facts to consider Newberry Library vs. Dunn Museum:

Mission - The Newberry is internationally known, and its research-library mission makes it highly visible to specialist scholars. It also has exhibits, but they are secondary to the larger museum-of-record de facto mission that has evolved since the mid-20th century, with a globally renowned cartographic collection, overseen by a long-standing director of cartography who provides expertise and academic engagement that keeps the archives in constant use for research and publications. The Dunn Museum is primarily an exhibition/education facility, with a study collection of county related materials.

Appropriate storage - Since the early 1980s the Newberry's stacks have protected by the best preservation HVAC standards: 68 degrees +/- 3 degrees and 45% humidity +/- 3%, with an air evacuation system for fire suppression to eliminate any risk of water damage. The archival storage for the cartography collection includes flat storage that accommodates large maps, with appropriate capabilities for light-restricted display, should they choose to display it. They also provide (and monitor for) specific protocols for research use, that includes avoiding hand contact and protecting the map while in use. As this map would be one of thousands in their holdings that require this treatment, the cost of accommodating the map is already covered through their current budget. The library has in house one of the pioneer conservation laboratories in the U.S., dating from the 1960s, and built on the earlier bindery there. They are able to evaluate needs and take appropriate measures to ensure preservation of the map. While the Dunn Museum may be able to undertake modest preservation treatments, this map should be considered too fragile and too significant to be evaluated or repaired by any but the most specialist conservators. To match storage capabilities and protective materials for research usage will require additional expenses for the Dunn Museum. It is also unlikely that they will have the ability to display the piece, even temporarily, because of its size and the recommended requirements for light exposure, archival framing, and humidity control within the building.

Reach and Public Access – The Dunn Museum **audience** is Lake County while the Newberry's is international. Housed at the Newberry, Lake Forest will have scholarly visibility across the globe where the history and character of suburbs is examined. For the Dunn Museum to create the same level of awareness about the map, it would require a significant effort in communications to the academic world as well as a concerted effort through SEO to gain strong reach through digital communications. Because the 1857 map would be synergistic with other holdings at the Newberry, researchers will find value in on site visits to access their multiple holdings. The Dunn Museum may not warrant a special trip, if this would be the only holding they needed to research or review.

Lake Forest is also tied to the history of Chicago, the Newberry's location, at least as much as it is to Lake County, many residents coming from Chicago and continuing to work there, also to Highland Park and Lake Bluff, but not so much to other parts of the county.

Distance to the Newberry from LF, 28-30 miles by car and directly accessible through public transportation. The Dunn Museum is 14 miles from Lake Forest and , half the distance, but is not accessible solely through train travel. There's no train access from Lake Forest; and, while there is access to Libertyville from Chicago, the Libertyville train station is approximately 2 miles from the museum.

Availability of digital reproductions - When the City with Preservation Foundation support had Chicago conservators stabilize the old artifact in 2014-15, before it was put back in its frame it was photographed in high-resolution segments making possible highly accurate reproductions. The Preservation Foundation has offered one of these framed reproductions to the History Center and the City, though both seem content with the scans. For their museum visitors and local researchers, The Dunn Museum could also receive such a reproduction of the highest quality, suitable for display and reference, while the original could go into strictly limited and controlled environmental conditions at the Newberry.

The Lake Forest Preservation Foundation and the History Center of Lake Forest – Lake Bluff strongly recommend the transfer of the 1857 original surveyors plot map to the Newberry Museum to ensure its viability for generations to come and to provide appropriate national access.

Deed of Gift

Gift of the City of Lake Forest, Illinois, to the Newberry Library

The City of Lake Forest, Illinois gives, donates, and conveys to the Newberry Library an 1857 Map of the City of Lake Forest ("Map").

The City's gift of this item is made subject to the following terms and conditions:

1. The "Map" becomes the physical property of the Newberry Library.
2. The City agrees that this material will be made available for research in accordance with the Library's "Reading Room Policies" and its "Rights and Reproductions" policy (copies attached).
3. The following credit line shall be used by the library and the City in all references to and uses of the Map, including library catalog, website, exhibition labels, print or online facsimiles: The Newberry Library. Gift of The City of Lake Forest.
4. The Library agrees to maintain the "Map" as part of its collection at all times and provide for the long-term preservation and security of the Map in accordance with the standards, care, and diligence applied to all of its collections, which are consistent with best practices of recognized museums, libraries, archives, companies, or firms performing services of a similar nature.
5. The Library agrees the City has the right to use, display, transfer, sell, and exploit copies of the Map for any purpose whatsoever at the City's sole discretion. The City agrees the Library has the right to use, display, transfer, sell, and exploit copies of the Map, in any format, for any purpose whatsoever at the Library's sole discretion.
6. The Library will provide access to the "Map" to City personnel during its regular business hours.
7. If at any time the Newberry acquires new equipment that would make it possible to improve significantly on the existing, 2015 high-resolution scans made for The City of Lake Forest and shared with the Library, the City will receive a copy of the new high-resolution digital files, at no cost, for its own and locally-based educational uses.
8. If at any time the Newberry seeks to sell, transfer, donate, or dispose of all or any part of its interest in the "Map," it must notify City in writing. City must, within 60 days of receipt of the notice, notify Library in writing that it wishes to reacquire the Map at no cost and the parties shall arrange for its prompt return to the City. The City shall be responsible for any applicable delivery charges. If City elects not to reacquire the Map, Library will be free to donate or dispose of its interest in the "Map."

Signed: _____

Date: _____

Mailing address: _____

Telephone number: _____

E-mail: _____

This gift is accepted on behalf of the Newberry Library, subject to the terms and conditions specified in this document.

Signed for the Library: Alice Schreyer

Date: September 11, 2019

Title: Vice President for Collections and Library Services

**AN ORDINANCE ENACTING AND ADOPTING A SUPPLEMENT TO THE CODE OF ORDINANCES FOR THE
CITY OF LAKE FOREST, ILLINOIS**

WHEREAS, On January 20, 2015, City Council granted final approval of an Ordinance adopting an updated Code of Ordinances of the City of Lake Forest, Illinois (the "Lake Forest City Code"); and

WHEREAS, American Legal Publishing Corporation of Cincinnati, Ohio, has completed a supplement (the "S-4 Supplement") to the Lake Forest City Code, which contains the ordinances approved by the corporate authorities of the City Council through December 3, 2018, and includes Ordinance 2018-70; and

WHEREAS, the corporate authorities of the City have authorized an update to these sections in accordance with the changes of the law of the State of Illinois; and

WHEREAS, it is necessary to provide for the usual daily operation of the City and for the preservation of the public peace, health, safety, and general welfare of the City that this ordinance adopting the S-4 Supplement be approved;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LAKE FOREST, COUNTY OF LAKE, STATE OF ILLINOIS, as follows:

SECTION ONE: Recitals. The foregoing recitals are hereby incorporated into and made a part of this Ordinance.

SECTION TWO: Adoption of the S-4 Supplement. The S-4 Supplement to the Lake Forest City Code as submitted by American Legal Publishing Corporation of Cincinnati, Ohio, and as attached hereto, is hereby adopted by reference as if set out in its entirety.

SECTION THREE: Savings Clause. To the extent that the City finds or determines that the S-4 Supplement inadvertently omitted or erroneously incorporated the terms of specific ordinances adopted by the City Council, the City Council may re-adopt any such ordinance inadvertently omitted or erroneously incorporated, and upon such re-adoption the specific ordinance as originally approved will relate back to its original adoption.

SECTION FOUR: Effective Date. The S-4 Supplement shall be in full force and effect upon the passage, approval, and publication in pamphlet form of this Ordinance, after which time the City Clerk shall cause the Code of Ordinances of the City of Lake Forest, Illinois in its entirety to be made available to the public through the City website and other means.

PASSED this _____ day of _____, 2019

AYES:

NAYS:

ABSENT:

ABSTAIN:

APPROVED this _____ day of _____, 2019

George A. Pandaleon, Mayor

ATTEST

City Clerk

IAFF Local and The City of Lake Forest Contract #4 Tentatively Agreed-upon Items

Many of the items discussed as part of this new contract were non-monetary issues and some dealt with bringing the contract into compliance with actual practice. Listed below are the sections of the proposed contract that deal with economic items and other items of interest:

Duration: Three-year contract: May 1, 2019 through April 30, 2022.

Pay increases:

Fiscal Year	Firefighters	Firefighter/Paramedic	Lieutenant Paramedic
FY2020	2.5% increase	2.5% increase	2.5% increase
FY2021	2.25% increase	2.5% increase	2.25% increase
FY2022	2.25% increase	2.5% increase	2.25% increase

In FY20 the City Council approved general range increases for non-union City employees of 2.5% increase. All FY20 increases retroactive to May 1.

Following the ratification of this contract, newly hired firefighters will advance through the steps of the pay plan on their anniversary date rather than May 1. Once reaching the top step, their increases will become annual on May 1 as is the current practice. The step increase at the mid-point (6 months) of the probationary period (12 months) has been eliminated, so movement through the pay plan will now take 6 years versus the previous 5 years.

Holiday Compensation:

Fiscal Year	Assigned Personnel	Call-Back Personnel
FY20 - 22	\$250	1 st Shift \$125; 2 nd Shift \$125

There is **no change in the overall dollar amount**, but with an agreed move from 8-hour shifts to 12-shifts for call-backs, the Second Shift amount has been adjusted from \$100 to \$125, and the Third Shift amount of \$25 has been eliminated.

Work Reduction Days: Depending on the year, there are 13 or 14 work periods in a year based on Fair Labor Standards Act (FLSA) regulations for Fire Departments, and the employees are required to have 1 work reduction day each period. The City has provided 12 work reduction days (based on nine holidays and three personal days) and allowed the use of vacation if necessary to cover all work periods. In the previous contract, a 13th work reduction day was added for the duration of that contract only. It has now been included as a regular part of this agreement.

Retiree Health Savings Plan: The RHS Plan covers insurance premiums and health care costs in retirement. Beginning in FY20, their contributions will increase from 2.0% of salary to 2.5% and to 3.0% in FY2022. **There is no cost to the City as this is an employee contribution program.**

Health Insurance: Same as all other employees. City agrees not to increase premiums more than 15% per year for the duration of the contract. **This did not change from the previous contract.**

Bereavement Leave: Siblings were added to the definition of who is covered by bereavement leave.

Fair Share: In 2018 the U.S. Supreme Court ruled that fair share clauses, such as that contained in Article II, Section 2.2 of the 2016-2019 collective bargaining agreement, are unconstitutional. The language has been revised to say that if the Supreme Court determines otherwise at a future date, our contract language will revert to the language in the 2016-2019 collective bargaining agreement.



Proposal

Date: 10/11/2019 (Expires: 10/25/2019)



Divisions of Midwest Transit Equipment

CUSTOMER INFORMATION

Customer Name City of Lake Forest			
Address 220 E. Deerpath Rd.		City Lake Forest	State IL
Zip 60045			
Contact #1 Name Jill Becker		Contact #2 Name	
Title Manager/Dickinson Hall	Phone 847-810-4679	Title	Phone
Email beckerj@cityoflakeforest.com	Fax	Email	Fax

QUOTE

VEHICLE BEING QUOTED			PRICING	
Year 2019	Stock/Group # 19-541B	Capacity 12 + 2	Price of Bus	\$66,010.00
			Graphics	
Chassis Make Ford			Body Manufacturer Starcraft Allstar	
TRADE IN (if more than one trade, attach list for the total)			Sub Total	
			\$66,010.00	
Year	VIN	Mileage	Less Total Trades	
			Sub Total	
			\$66,010.00	
			0.00%	Sales Tax
			\$0.00	
Chassis Make	Body Make	Trade in Allowance	Sub Total	
			\$66,010.00	
			Ford GPC Rebate	
			-\$4,800.00	
			Ford Commercial Upfit	
			Mobility Rebate	
			-\$1,000.00	
			Ford Bonus	
			Additional Bonus	
			License Plate Fee	
			\$8.00	
			Title Fee	
			\$150.00	
			Documentation Fee	
			\$50.00	
			Final Price	
			\$60,418.00	
PAYMENT METHOD				
<input type="checkbox"/> Lease <input type="checkbox"/> Finance <input checked="" type="checkbox"/> Cash				
Length of Term				
Monthly Payment				
DELIVERY				
Delivery Location (FOB Point)		Approximate Delivery Time From Order Date		
Kankakee, IL		2 weeks		
SPECIAL NOTES			TOTAL # OF UNITS TO BE PURCHASED	
			1	

MIDWEST TRANSIT EQUIPMENT INFORMATION

Salesperson Kevin Mansfield		MAILING ADDRESS	
Company Midwest Transit / Nationwide Bus Sales		Attention: Kevin Mansfield	
Office Phone 800-933-2412		Address 146 W. Issert Dr. Kankakee, IL 60901	
Email kevin.mansfield@midwesttransit.com		OVERNIGHT/SHIPPING ADDRESS	
Cell Phone 815-592-0586		Attention: Same as Above	
Fax		Address	

By both parties signing this form, you are acknowledging the price. This will become part of the contract.

Customer Acceptance

Dealer Acceptance

Printed Name	Title	Printed Name	Title
		<i>Kevin Mansfield</i>	10/11/2019
Signature	Date	Signature	Date

Additional Terms of Agreement

If we earn your business, the following will be required to complete the order (each one if applicable):

1. Tax Exempt Certificate
2. ICC number
3. Purchase order
4. Lienholder
5. Ford or GM chassis discount forms signed and returned
6. Formal buyers contract from Midwest Transit

NO PUBLIC LIABILITY, PROPERTY DAMAGE OR PHYSICAL DAMAGE ISSUED WITH THIS TRANSACTION

1. Unless otherwise noted, Midwest Transit has included discounts from the respective manufacturers. We may require the purchaser/Lessee to sign documentation indicating these amounts are taken. In the event you have a program with a manufacture in place, we need to know the program codes (additional programs will not work with programs already in place). Midwest will back out the discounts and apply for your program discounts if applicable.
2. Trade In vehicles will be in operable condition and have a current inspection, unless notes in the appraisal.
3. Credit cards for purchase or payments for lease or finance of vehicles will not be accepted.
4. Terms for Payment: cash, cashier's check, bank wire, and approved company check.
5. If a company check is used, the title will not transfer until the check is cleared with originating bank.
6. **All stock units are subject to prior sale.**

*Midwest Transit Equipment, Inc. is engaged in the business of buying, selling, and servicing buses, not leasing them. It has, however, established a relationship with a respected independent leasing company to offer customers who wish to lease buses a convenient and reasonable-priced means of doing so.

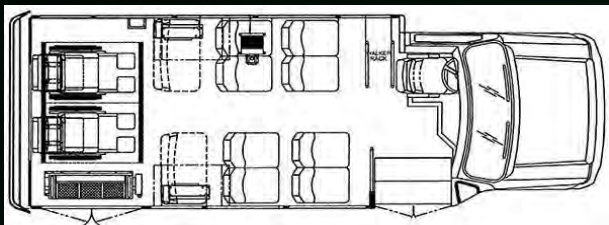
Accordingly, if you elect to lease buses as contemplated by this proposal, the leasing company will purchase the buses from Midwest Transit for lease to you, and Midwest Transit will provide you with all warranty and maintenance services.

2019 FORD / STARCRAFT

12 PASSENGERS + 2 WHEELCHAIRS + DRIVER
(NO CDL REQUIRED)



GROUP #: 19-541B



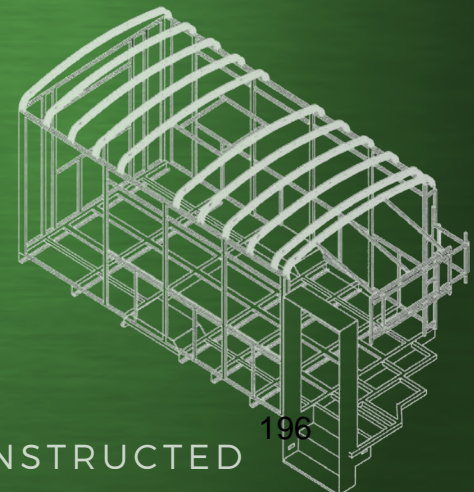
FEATURES

• BACK-UP CAMERA

- Front/Rear Air Conditioning (Flush Mount)
- Remote/Heated Exterior Mirrors
- Upgraded Non-Slip Flooring (With Yellow Step Nosing)
- Retractable Seat Belts
- Walker Storage Area
- Solid (No T-slide) Windows To Prevent Leaks
- Low Entry Step
- Rear Row of Seats Can Fold Up To Side Walls For Ease of Wheelchair Placement
- Anti-Microbial Handrails on Seat Backs
- LED Lighting; Door Activated

CHASSIS SPECIFICATIONS

- Ford E350 Super Duty
- 6.8L V10 Gas Engine
- Dual Rear Wheels
- 158" Wheel Base



STEEL CAGE CONSTRUCTED

YEARS OF CUSTOMER FEEDBACK HAS HELPED US DESIGN THE ULTIMATE SENIOR LIVING BUS

LED INTERIOR LIGHTING



Much brighter and longer lasting than fluorescent lights

SOLID SIDE WINDOWS



Completely prevents water damage caused by leaving t-slide windows open; no bees/wasps or other "critters" getting in open windows.

RETRACTABLE SEAT BELTS



Keeps belts off of the floor so they can stay clean and untangled

WALKER STORAGE AREA



Designated area to store walkers. Can also be used to secure other items.

AMERICA'S #1 VOLUME BUS DEALER



ALTRO FLOORING / YELLOW STEP NOSING



Altro Flooring is a non-slip, commercial grade flooring; Includes yellow step nosing; provides greater visibility for senior adults

2019 FORD/STARCRAFT ALL-STAR

12 PASSENGERS + 2 WHEELCHAIR SPACES + DRIVER

CHASSIS SPECIFICATIONS

- Ford E350 Super Duty Chassis
- **6.8L V10** Gasoline Engine, 255 HP
- Automatic Overdrive Transmission
- 12,500 # GVWR
- Front Stabilizer Bar
- 158" Wheelbase, 285" Body Length
- (6) LT225/75R16E Radial Tires
- Power Disc Brakes, Anti-lock
- Power Steering w/ Tilt Feature
- Cruise Control
- 225 AMP Alternator
- Dual Batteries
- 40 Gallon Fuel Tank
- HD Cooling Package
- Block Heater
- Tinted Glass
- Interior Hood Release
- Intermittent Wipers
- Driver's Air Bag
- Gauges: Fuel, Temp, Oil Presser, Voltmeter
- Chrome Front Bumper and Grille Accent
- Dash Heat / Defrost / Air Conditioning

BODY SPECIFICATIONS

CLIMATE CONTROL

- 65,000 BTU Rear Floor Heater
- 70,000 BTU Air Conditioner (Dual Compressors) System is "Flush-mounted" in the rear wall. No hanging heads on low hanging a/c evaporators.

DOORS AND WINDOWS

- Dark Tint Side Windows (**Solid: No T-slides**)
- Emergency Windows Side and Rear
- Electric Entrance Door w/ Full Tempered Glass
- Exterior Key for Entrance Door
- Large Viewing Window in Front of Entrance
- Rear Egress Window (Standard 60" x 22")

ELECTRICAL: EXTERIOR

- Round Sealed Tail, Stop and Back-up Lights (**LED**)
- License Plate Light
- Lights Meet Federal and State Requirements
- **Exterior Mirrors: Heated / Remote**
- Skirt-mounted Entrance Door Light
- Hooded Light at Entrance Door (ADA Required)
- Reverse Alarm
- Mid-ship Turn / Marker Lamps (**LED**)
- High-mount Center Brake Light (**LED**)

ELECTRICAL: INTERIOR

- Easy Access Body Electrical Panel (over Driver)
- **Passenger Compartment LED Lights** – Door-activated
 - Driver's Dome
 - Passenger's Dome
 - Entry and Upper Entry
 - Strip Lighting over Center Aisle
- AM / FM / CD Radio w/ 4 Speakers

FEATURES: EXTERIOR

- Painted Rear Bumper
- Mud Flaps – Rear and Front Passenger's Side
- Unitized Steel Cage Construction w/ Aluminum Side Wall and Rear Cap, FRP Roof and Front Cap
- Complete Body Undercoating
- Driver's Running Board

FEATURES: INTERIOR

- Modesty Panel and Stanchion: Entry and behind Driver
- Entrance Assist Handrails, **Left and Right** of Step Well
- Driver's Control Console within Reach of Driver
- Gray Padded Vinyl Side Walls and Headliner
- Ceiling Grab Rails over Center Aisle (**ADA Required**)
- Interior Passenger View Mirror, (6" x 16")

FLOORING

- **Upgrade Altro Flooring** – this is a non-slip, "commercial grade" flooring and the gray color helps to hide dirt.
- Yellow Safety Step Nosing and Standee Line
- Exterior Grade Plywood Sub Floor

SEATS

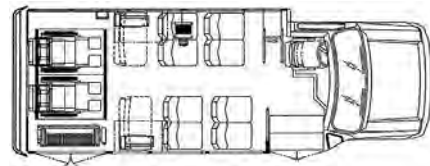
- High-back Reclining Driver's Seat w/ RH Armrest
- (8) Mid-high Rigid Passenger Seats
- (2) Double Mid-high Rigid Passenger Seats – **These can be Folded to the Side Wall to Offer Additional Room for Getting Wheelchairs into Position (see Floor Plan)**
- Seat Covers – **Vinyl (Black Leatherette)**
- **Retractable Seat Belts** – (std. belts on flip seats at rear wall)
- (2) Mid-high Flip Seats w/ Dual Armrests (for Use When No Wheelchairs are Present)
- **Assist Handle on Top of Aisle Seats – Anti microbial Sanitized to help Prevent the Spread of Germs.**

MISCELLANEOUS

- **Walker Storage Area (w/ Netting to hold Walkers in Place)**
- Safety Equipment: Fire Extinguisher, First Aid Kit, Reflector Triangles
- Safety Inspection (Illinois only)
- **Back-up Camera**
- Stainless Steel Wheel Inserts w/ Rear Valve Stem Extenders for Ease in Checking Tire Pressure
- **Front Cap Storage Compartment**
- Vehicle Height Decal in Plain View of Driver
- Roof Hatch: Dual Purpose, Safety and Vent

WHEELCHAIR ACCESSIBILITY PACKAGE

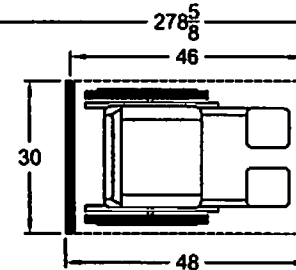
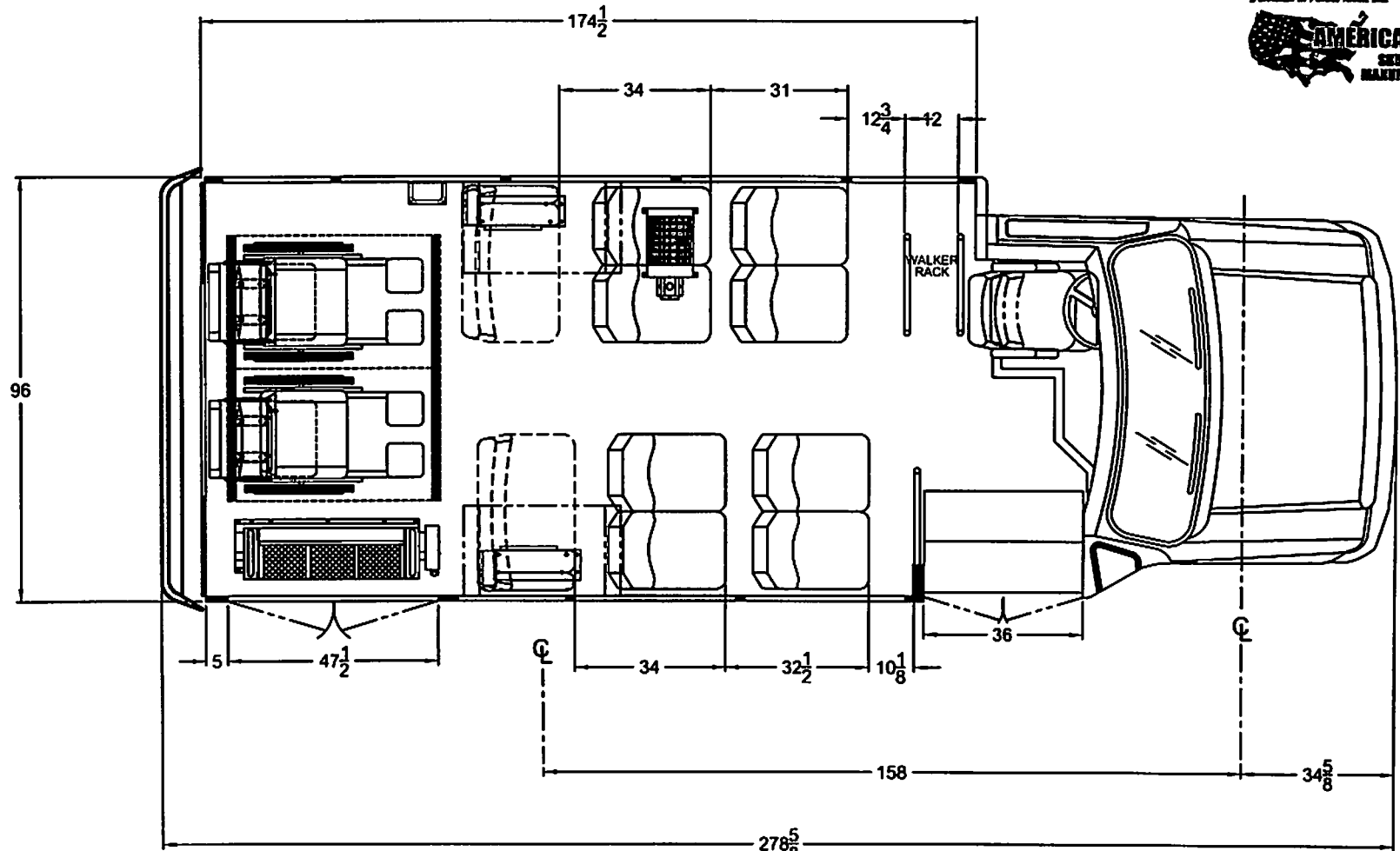
- Double Wheelchair Lift Doors
- Braun Wheelchair Lift w/ 34" x 51" Platform
- Lift Interlock and Fast Idle System
- **(2) Sets of Q-Strait Retractable Wheelchair Securement / Passenger Restraint Belt Systems and (2) Storage Pouches**
- Interior and Exterior Lights at Lift Door
- ADA Signage



*All pricing is FOB Kankakee, IL and includes any/all possible rebates and/or incentives available at this time.

Starcraft 5 yr/100,000 mile bumper-to-bumper body warranty.





NOTE: SHOWN WITH MID HI FREEDMAN SEATS
ALLSTAR E-350 12,500 GVWR
THIS FLOOR PLAN IS FOR ILLUSTRATION PURPOSES ONLY.
A WEIGHT ANALYSIS HAS NOT YET BEEN PERFORMED.
FINAL APPROVAL WITH A WEIGHT ANALYSIS IS REQUIRED UPON RECEIPT OF A
COMPLETED ORDER WITH ALL OPTIONS SHOWN.
OPTIONAL EQUIPMENT MAY BE SHOWN.
THE SALES ORDER PLACED DICTATES ACTUAL OPTION CONTENT.

DEALER APPROVAL

☐ APPROVED

CUSTOMER SIGNATURE

SCALE
IN INCHES



THIS DRAWING AND THE INFORMATION THEREON ARE THE EXCLUSIVE PROPERTY OF STARCRAFT BUS, A DIVISION OF FOREST RIVER. IT SHALL NOT BE COPIED OR DUPLICATED IN ANY MANNER, NOR SHALL IT BE SUBMITTED TO OUTSIDE PARTIES FOR EXAMINATION WITHOUT OUR WRITTEN CONSENT. IT IS LOANED FOR USE WITH REFERENCE TO WORK UNDER CONTRACT WITH, OR PROPOSALS SUBMITTED TO STARCRAFT BUS, A DIVISION OF FOREST RIVER.

REV. LET.	DESCRIPTION OF CHANGE	BY	CHK	DATE	ECN No.
		TAS		6/20/13	

TOLERANCE UNLESS OTHERWISE SPECIFIED

WOOD	OTHER
± 1/8"	± 1/16"
± 1"	± 1/2"

STARCRAFT BUS
a division of Forest River, Inc.

DATE: 06/20/13 TITLE: 12 2 WC 158" WB 163 BDY
NAME: TAS 22' 2011 ALLSTAR
DWG. No. 8 2 WC 2 SGL FLIPS 2 DBL FOLDS WALKER RACK 158 163



Grant Approval Form

Name: Sally Swarthout

Department: Senior Resources

Date: 11-14-19

Project The Grant Is Related To:

purchase of a wheelchair accessible 14 passenger van. See attached Senior Commission write-up

Name Of Grant:

Anonymous Donation

Is Grant From:

Federal ☐ State ☐ Other ☒

CFDA Number (if applicable):

Agency/Department Providing Grant:

Anonymous

Point Of Contact For Grant (with contact information):

Steve Potsic- srpotsic@att.net, 847-615-1048

Council Approval Needed:

Yes ☒ No ☐

Requested Grant Amount:

\$25,000

Is City Matching Required (is so please provide the amount & percent):

Yes ☒ No ☐

\$22,000

If Matching Is Required, Has The Amount Been Budgeted:

Yes ☐ No ☒

Please disclose any ongoing financial obligations that would result from acceptance of the grant below, i.e. maintenance costs (facilities), commitment to fund personnel beyond the grant term, or limitations on revenue:

Ongoing financial obligations will be maintenance by Fleet. Excess in Senior Resource Reserve Fund will be used for City's matching fund portion.

Approved By


Department Director


Finance Director


City Manager

Approval of Purchase of 14 Passenger Van

PRESENTED BY: Gale Strenger Wayne, Chair, Senior Resource Commission

STAFF CONTACT: Tricia Schwall, Senior Resources Manager

PURPOSE AND ACTION REQUESTED: Staff requests that the SRC supports Lake Forest's purchase of a 14 passenger for Dickinson Hall.

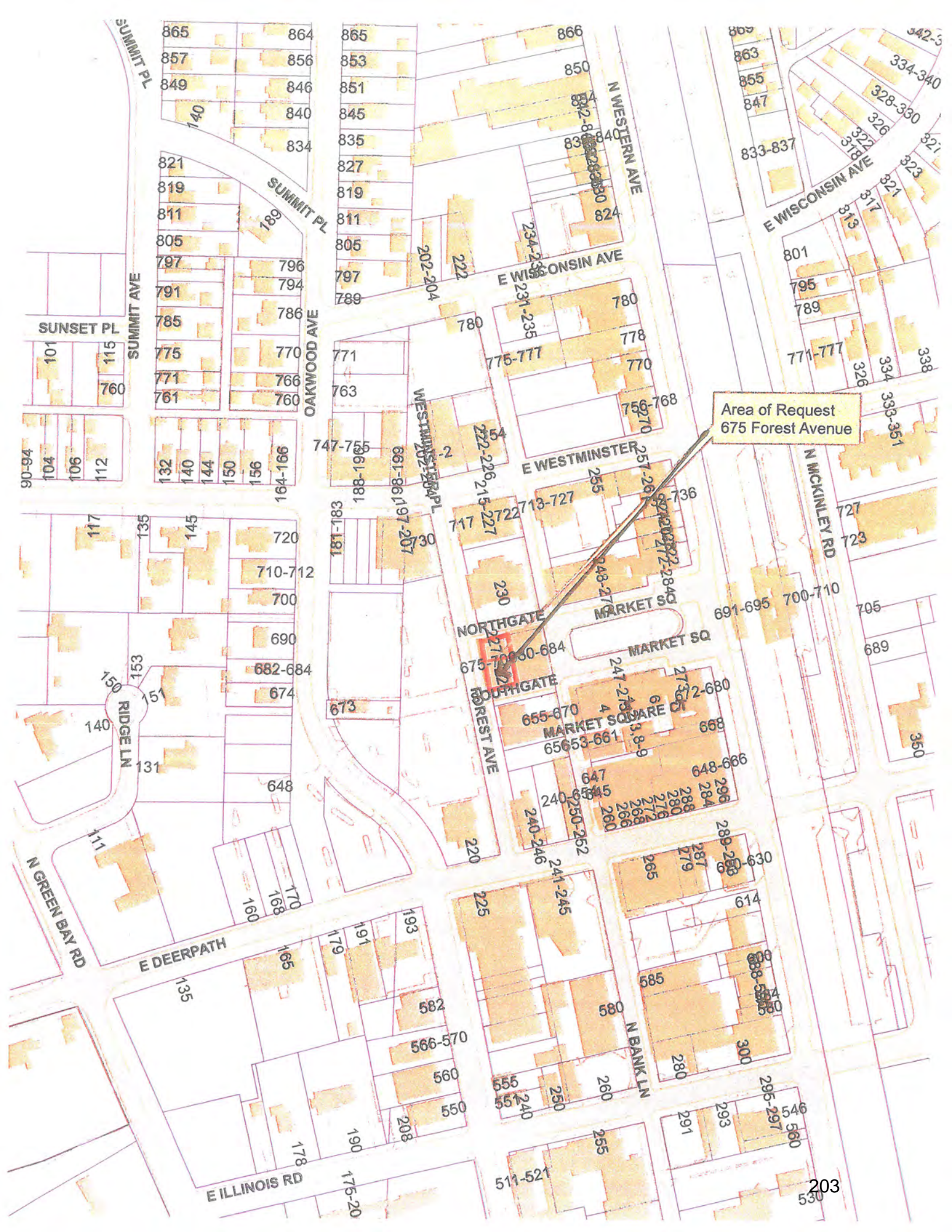
BACKGROUND/DISCUSSION: Dickinson Hall currently has a 21-passenger van and a 4-passenger car.

The van is used for our 3-4 monthly trips and weekly trips to Hawthorn Mall in Vernon Hills and the driver is required to have a CDL. While we currently have 3 bus drivers it is increasingly problematic to find individuals who are willing to work on a very part-time basis with a CDL.

The car is used on Monday, Tuesday, Thursday and Friday of each week for senior in need of a ride for doctor appointments, errands, and grocery shopping.

There is a need for a third vehicle for 10-15 riders including a wheelchair rider in order to offer small local rides for wheelchair users and to local stores. This size van, which does not require a CDL to drive, will provide staff the flexibility to provide more local handicapped rides. This van will also add to our senior excursion offerings. When there is greater demand for a trip we will be able to take two vehicles with up to 35 members instead of capping at 21 with chaperone. This will be less expensive than chartering a limousine service.

ACTION: The SRC supports Lake Forest's purchase of a 14 passenger van with a price not to exceed \$66,000 and contingent upon the city approving \$22,000 from the excess senior reserve fund, \$19,000 from the LF/LB Senior Citizens Foundation and \$25,000 from an anonymous Foundation.



Area of Request
675 Forest Avenue

THE CITY OF LAKE FOREST

ORDINANCE NO. 2019- ____

**AN ORDINANCE GRANTING A SPECIAL USE PERMIT TO AUTHORIZE COLDWELL
BANKER REAL ESTATE OFFICE TO OCCUPY FIRST FLOOR SPACE AT 675 FOREST
AVENUE IN THE B-4 PRESERVATION BUSINESS DISTRICT**

WHEREAS, STRS L3 ACQ2, LLC ("**Owner**") is the owner of that certain real property commonly known as 675 Forest Avenue, Lake Forest, Illinois and legally described in Exhibit A, attached hereto ("**Property**"); and

WHEREAS, the Property is located in the B-4, Preservation Business District and real estate offices are designated as special uses in said District; and

WHEREAS, Coldwell Banker, with the consent of the Owner, petitioned the City for a Special Use Permit in accordance with the regulations of Section 159.045, Special Uses, and 159.113, R-4 Preservation Business District, of the City of Lake Forest Code to allow the Coldwell Banker Real Estate Office to occupy first floor space in the existing multi-tenant building at 675 Forest Avenue; and

WHEREAS, pursuant to notice duly published, the Plan Commission reviewed and evaluated the request at a public hearing held on November 14, 2019; and

WHEREAS, the Plan Commission having fully considered the evidence and testimony presented by all those attending the public hearing who wished to testify made the following findings:

1. The Zoning Code establishes special criteria that must be considered prior to approving non-retail businesses in and around Market Square, in the B-4 zoning district. The Code does not prohibit non-retail uses in this area.
2. The Code encourages consolidating retail uses in and immediately around Market Square and further supports promoting the location of

office and service businesses outside of the immediate core area as a way to bring people into the Central Business District who will support retail and restaurant businesses. This site is located on the perimeter of Market Square and will bring some limited increased activity into the retail core area.

3. The streets in this area and the nearby parking lots can accommodate use of this space for a real estate office.
4. The parking lots located across from the space are adequate to meet the limited demand that will be generated by employees and customers of the proposed real estate office without negatively impacting other businesses. On a routine basis, there are available parking spaces in the public lots in the surrounding area.
5. The Coldwell Banker office currently is located within a block and a half of the proposed new location. The slight shift in location will not have a negative impact on traffic volumes or the flow of traffic in the Central Business District.
6. No exterior changes are proposed to the building other than limited signage. In particular, the large store front windows will remain. Interior alterations are planned but will not prevent the space from easily being used by a retail tenant in the future.
7. The Special Use criteria are intended to assure that the location of real estate offices in the Central Business District is not detrimental to surrounding businesses or the business district as a whole and ideally, that they are located in a manner that enhances the immediate area and the overall community. Occupying this tenant space located on the perimeter of Market Square, close to businesses and restaurants, will help to support those businesses and will not be detrimental to or endanger the public health, safety, morals, comfort, or general welfare. The new location will offer the opportunity to showcase Market Square to potential home buyers who may visit the real estate office.
8. The proposed special use will not substantially diminish property values in the Central Business District.

and recommended that the City Council grant approval of the Special Use Permit subject to the terms and conditions hereinafter set forth; and

WHEREAS, the Mayor and City Council concurs with the findings of the Plan Commission.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LAKE FOREST, COUNTY OF LAKE, STATE OF ILLINOIS, as follows:

SECTION ONE: Recitals. The foregoing recitals are hereby incorporated into and made a part of this Ordinance as if fully set forth.

SECTION TWO: Approval. Pursuant to Sections 159.045 and 159.113 of the City Code and the City's home rule authority and other statutory powers, and subject to the limitations therein and the conditions set forth in Section Three of this Ordinance, the City Council does hereby grant approval of the Special Use Permit to allow Coldwell Banker Real Estate Office to locate at 675 Forest Avenue.

SECTION THREE: Conditions on Approval. The approval granted pursuant to Section Two of this Ordinance shall be, and is hereby, conditioned upon and limited by the following conditions, the violation of any of which shall, in the discretion of the Mayor and City Council, render void the approvals granted by this Ordinance:

1. All employees and agents shall park in the underground parking lot provided on site or in the City remote employee parking lots. Public on street parking spaces shall be used by customers only. The office manager shall institute policies to enforce this condition.
2. Jockeying of cars in customer on street parking spaces on Deerpath, Oakwood Avenue or other streets in the Central Business District by agents, in violation of the City Code, shall be considered a violation of this Special Use Permit.
3. All building and window signage shall be approved and permitted consistent with applicable Code requirements and consistent with the approvals granted by the Building Review Board for the overall building.

4. No exterior or interior alterations shall occur which limit or detract from the future re-use of this space for retail or restaurant uses.
5. The "store front" windows shall remain generally open to allow views into the space for the purpose of providing pedestrian friendly streetscape. Community related photos, consistent with the street side gallery exhibit provided by the bank which previously occupied this space shall be required subject to staff approval.

SECTION FOUR: Effective Date. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form in the manner provided by law; provided, however, that this Ordinance shall, in the discretion of the City Council, be of no force or effect if Owner and tenant have not (i) executed and (ii) thereafter filed with the City Clerk, within 60 days following the passage of this Ordinance, the unconditional agreement and consent, in the form attached hereto as Exhibit B and by this reference made a part hereof, to accept and abide by each and all of the terms, conditions, and limitations set forth herein.

PASSED THIS __ DAY OF _____, 2019.

AYES: ()

NAYS: ()

ABSENT: ()

ABSTAIN: ()

PASSED THIS __ DAY OF _____, 2019.

Mayor

ATTEST:

City Clerk



PLAN COMMISSION REPORT AND RECOMMENDATION

TO:	Honorable Mayor Pandaleon and Members of the City Council
DATE:	November 14, 2019
FROM:	Chairman Kehr and members of the Plan Commission
SUBJECT:	<i>Special Use Permit – Coldwell Banker Real Estate Office – Relocation</i>

BUILDING OWNER

STRS L3 ACQ2, LLC

PROPERTY LOCATION

675 Forest Avenue

ZONING DISTRICT

B-4 Preservation Business

Proposed Tenant: Coldwell Banker
Representative: Anne Lee

PLAN COMMISSION RECOMMENDATION

Based on the information presented by the petitioner, review of applicable sections in the City Code and based on the findings of fact which are detailed in the Ordinance, the Plan Commission voted 5 to 0 to recommend approval of an ordinance granting a Special Use Permit authorizing the Coldwell Banker Real Estate Office to occupy the first floor space at 675 Forest Avenue subject to conditions incorporated into the Ordinance.

DESCRIPTION OF REQUEST

This is a request for a Special Use Permit to allow a real estate office that is currently located in the Central Business District, on the southeast corner of Deerpath and Oakwood Avenue, to relocate to first floor tenant space at 675 Forest Avenue. The existing location was authorized through a Special Use Permit granted by the City Council in 2009. A smaller office space is desired given the nature of the real estate business today which results in fewer brokers spending time in the office. A Special Use Permit is required for real estate offices in the B-4 zoning district and since each permit is site specific, a new Special Use Permit is required to authorize the relocation of the Coldwell Banker office.

The proposed space at 675 Forest Avenue is currently vacant and was most recently occupied by an interior design firm. The space is located in a multi-tenant building. A retail jewelry store is located in the north half of the first floor space and offices are located above. Amedei Market is located in the alley to the east of the space. The space is managed by Mid-America Asset Management, Inc., the firm responsible for managing and leasing all of the spaces in Market Square. Since this space is on the perimeter of the Square, facing the parking lot, this space was identified by Mid-America as being an appropriate location for the Coldwell Banker office. Spaces interior to the Square are targeted to retail businesses.

Based on documentation submitted by Coldwell Banker, on a day to day basis, most often, two full time staff will be in the office. A small number of visitors or clients may come to the space on a daily basis and sales associates will come to the office periodically for meetings or other activities. The petitioner anticipates that routinely, the number of people in the space at any one time will likely be under ten. The floor plan reflects shared work spaces, reception and seating areas, a small

conference room, and one private office. Limited support amenities are planned in the space. Overall, 40 to 50 sales associates are expected to work out of this office. Parking is available in public lots directly across the street. It is important that shorter term parking spaces are reserved for customers and clients of retail businesses throughout the area. Employees and sales associates will be required to purchase parking permits for longer term parking in designated areas located within walking distance of the new location.

This property is zoned B-4, Preservation Business District, and is located in the City's Historic District. This District is intended to preserve the unique attributes of the historic retail and office core of the City as well as the commercial viability of the Central Business District. This district accommodates a variety of uses in a mutually advantageous setting. Real estate offices can only be authorized in the B-4 District as special uses if the Plan Commission and City Council determine that the applicable criteria are met. The criteria are addressed later in this staff report. This property is also within the area covered by the 10% Non-Retail Rule which limits the number of non-retail businesses in the City's core commercial area. This particular space has a history of non-retail use.

BACKGROUND

In 2003, after instituting a 90-day moratorium on non-retail uses including banks and real estate offices in the City's Central Business District, the City Council adopted an amendment to the Zoning Code establishing banks, real estate offices and some other non-retail uses as special uses in the City's business and commercial zoning districts. This action by the Council was an effort to encourage a reasonable balance of retail and non-retail uses in the Central Business District. The Code amendment established criteria to guide the City in responding to future requests for special use permits for real estate offices as well as other non-retail uses.

KEY POINTS

- The space proposed for occupancy by the Coldwell Banker real estate office was most recently occupied by a non-retail use.
- The space proposed for occupancy is located along a secondary streetscape in the Central Business District and does not have frontage on the Square or higher profile streets.
- The Coldwell Banker office is currently located near this site and as a result, the relocation from the current space to the new space will not significantly alter traffic volumes or activity levels in and around the Central Business District but will bring increased activity closer to Market Square, the core of the City's retail district.
- The new space is within walking distance of public parking lots that provide spaces for both clients and employees in designated areas.

THE CITY OF LAKE FOREST

ORDINANCE NO. 2019-_____

AN ORDINANCE AMENDING CHAPTER 135

OF THE LAKE FOREST CITY CODE

OFFENSES AFFECTING HEALTH, SAFETY AND DECENCY

WHEREAS, The City of Lake Forest is a home rule, special charter municipal corporation; and

WHEREAS, The City of Lake Forest has enacted certain regulations relating to the regulation of the possession and use of cannabis; and

WHEREAS, in June 2019, the Governor signed the Cannabis Regulation and Tax Act into law, legalizing the possession of small amounts of cannabis and regulating the sale, possession, and use thereof; and

WHEREAS, from time to time, it is appropriate to review, update and modify the City of Lake Forest Code to assure that it appropriately reflects current practices and complies with state law; and

WHEREAS, The City of Lake Forest desires to update the current provisions of the City Code as set forth in this Ordinance; and

WHEREAS, the Mayor and City Council, having considered the recommendation for amendments to the Code as it relates to possession and use of cannabis, have determined that adopting this Ordinance and amending Sections 135.029, 135.030, 135.031, and 135.999 as hereafter set forth, will be in the best interests of the City and its residents;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAKE FOREST, COUNTY OF LAKE, AND STATE OF ILLINOIS, AS FOLLOWS:

SECTION ONE: Recitals. The foregoing recitals are hereby adopted by this reference as the findings of the City Council and are hereby incorporated into this Section as if fully set forth.

SECTION TWO: Amendments to Chapter 135, entitled "Offenses Affecting Health, Safety and Decency," Sections 135.029, 135.030, 135.031, and 135.999. of the City Code are hereby amended and shall hereafter be and read as reflected in Exhibit A which is attached here to and made a part hereof.

SECTION THREE: Effective Date. This Ordinance shall be in full force and effect upon its passage, approval, and publication in pamphlet form in the manner provided by law.

Passed this ____ day of _____, 2019.

AYES:

NAYS:

ABSENT:

ABSTAIN:

Approved this __ day of _____, 2019.

Mayor

ATTEST:

City Clerk

Exhibit A

Proposed text is shown in **bold, double underlined**, stricken text in ~~strikethrough~~.

Chapter 135, entitled "Offenses Affecting Health, Safety and Decency," of the Lake Forest City Code is hereby amended as follows:

"§ 135.029 ILLEGAL CONTROL OF CANNABIS.

(A) Cannabis includes marijuana, hashish and other substances which are identified as including any parts of the plant Cannabis Sativa, whether growing or not; the seeds thereof, the resin extracted from any part of such plant; and any compound, manufacture, sale, derivative, mixture or preparation of such plant, its seeds, or resin, including ~~tetrahydrocannabinol~~ **tetrahydrocannabinol** (THC) and all other cannabinol derivatives, including its naturally occurring or synthetically produced ingredients, whether produced directly or indirectly by extraction, or independently by means of chemical synthesis or by a combination of extraction and chemical synthesis; but shall not include the mature stalks of such plant, fiber produced from such stalks, oil or cake made from the seeds of such plant, any other compound, manufacture, salt, derivative, mixture, or preparation of such mature stalks (except the resin extracted therefrom, fiber, oil or cake, or the sterilized seed of such plant which is incapable of termination).

(B) It shall be unlawful **for any person under the age of 21**, to possess, sell, offer to sell, give produce, manufacture, deliver or possess with intent to deliver or manufacture, cannabis which includes marijuana, hashish or other¹ derivatives from any part of the plant Cannabis Sativa.

(C) It shall be unlawful for anyone age 21 or older to possess greater than:

i.) 30 grams of raw cannabis;

ii.) 5 grams of cannabis concentrate; or

iii.) 500 milligrams of tetrahydrocannabinol (THC) contained within cannabis-infused products

(D) It shall be unlawful for any person to sell any amount of cannabis or cannabis-infused products to a person under the age of 21, except where authorized by the Compassionate Use of Medical Cannabis Pilot Program Act or Community College Cannabis Vocational Pilot Program.

(E) It shall be unlawful for any person to possess cannabis in any of the following locations:

i.) in a school bus; or

ii.) on the grounds of any preschool, primary, or secondary school

(F) It shall be unlawful for anyone to possess any cannabis plant who is not a registered qualifying patient under the Compassionate Use of Medical Cannabis Pilot Program Act.

(G) It shall be unlawful for anyone who is a registered qualifying patient under the Compassionate Use of Medical Cannabis Pilot Program Act to possess more than five cannabis plants. A registered qualifying patient must have resided in the State of Illinois for at least 30 days prior to cultivation."

Section 135.030, entitled "Possession of Cannabis in a Motor Vehicle," of the Lake Forest City Code is hereby added as follows:

" § 135.030 POSSESSION OF CANNABIS IN A MOTOR VEHICLE.

(A) No person may use cannabis within the passenger compartment of any motor vehicle.

(B) No person may possess cannabis within any area of any motor vehicle upon a State highway except in a reasonably secured, sealed, odor-proof, child-resistant cannabis container."

Section 135.031, entitled "Illegal Use of Cannabis," of the Lake Forest City Code is hereby added as follows:

" § 135.031 ILLEGAL USE OF CANNABIS.

It shall be unlawful for any person to use cannabis in the following locations:

(A) In a school bus;

(B) On the grounds of any preschool, primary, or secondary school;

(C) In a motor vehicle;

- (D) In a private residence that is used at any time to provide licensed childcare or other similar social service care on the premises;
- (E) In any public place;
- (F) On any public roadway, sidewalk, or bike path;
- (G) In any public park, public beach, or form of public transportation;
- (H) Knowingly in close proximity to anyone under the age of 21; or
- (I) Where smoking is prohibited by the Smoke Free Illinois Act;"

Section 135.999, entitled "Penalty," of the Lake Forest City Code is hereby amended as follows:

§ 135.999 PENALTY.

(A) Whoever violates any provisions of §§ 135.001 through 135.009, 135.025 through ~~135.029~~ **135.031**, 135.055 through 135.059, 135.075 through 135.076 and 135.090 through 135.092 shall, upon, conviction be fined not less than \$25, nor more than \$750, for each offense. In addition, any cost of collection of fines or other amounts due to the city hereunder may be assessed in accordance with § 10.99 of this code.

(Prior Code, § 47-7.25)

(B) (1) Whoever violates any provisions of §§ 135.010 through 135.013, 135.040 through 135.042, 135.060 and 135.061, 135.093, 135.105 through 135.108 and 135.120 through 135.121, except where another penalty is specifically provided, shall be punished by a fine of not less than \$10, nor more than \$750 for each offense.

(Prior Code, § 26-18)

(2) Any person who damages, defaces or otherwise interferes with public property shall reimburse the city for all costs of repairs to such public property within 30 days after receipt of invoice therefor from the city.

(3) In addition, any costs of collection of fines, charges or payments due under §§ 135.010 through 135.013, 135.040 through 135.042, 135.060 and 135.061, 135.093, 135.105 through 135.108, 135.120 and 135.121 may be assessed in accordance with § 10.99(B) of this code.

(C) (1) Any minor who violates any provision of §§ 135.135 through 135.139 shall be punished by a fine not to exceed \$100 for the first offense, \$150 for the second offense and \$200 each for the third and subsequent offenses.

(2) Any person, other than a minor, who violates any provision of §§ 135.135 through 135.139 shall be punished by a fine not to exceed \$200 for

the first offense, \$400 for the second offense and \$600 each for the third and subsequent offenses.

(3) In addition to, or in lieu of, the above penalties, any minor who violates any provision of §§ 135.135 through 135.139 may be required to fulfill a term of community service of not less than ten hours for the first offense, 20 hours for the second offense, and 30 hours each for the third and subsequent offenses. This service may include service in the pulmonary unit of a community hospital, or the like, or if a minor violates subsections (D) or (E) of § 135.135 he or she is guilty of a petty offense and the court may impose a sentence of 25 hours of community service and a fine of \$50 for a first violation, and a sentence of 40 hours of community service and a fine of not more than \$750 for any subsequent violation.

(4) Any person, corporation, or other legal entity, whether public or private, who is determined to be in violation of § 135.135(C) as a first offense, during a calendar year, shall be subject to suspension of their license to sell tobacco products for seven consecutive days when said business is open for business, in addition to the fine as specified in §§ 135.135 through 135.139.

(5) Any person, corporation, or other legal entity, whether public or private, who is determined to be in violation of § 135.135(C) as a second offense, during a calendar year, shall be subject to suspension of their license to sell tobacco products for 30 consecutive days, when said business is open for business, in addition to the fine as specified in §§ 135.135 through 135.139.

(6) Any person, corporation or other legal entity, whether public or private, who is determined to be in violation of § 135.135(C) as a third offense, during a calendar year, shall be subject to suspension of their license to sell tobacco products for 180 days when said business is open for business, in addition to the fine as specified in §§ 135.135 through 135.139

(7) Any person, corporation or other legal entity, whether public or private, who is determined to be in violation of § 135.135(C) as more than three offenses, during a calendar year, or any sale or delivery of tobacco products of any kind whatsoever that is deemed to have taken place during a term of suspension will result in permanent revocation of the offender's license to sell tobacco products.

(Prior Code, § 26-101)

(Ord. 97-39, passed 1-15-1998; Ord. 00-14, passed 4-3-2000; Ord. 03-37, passed 7-7-2003; Ord. 2017-74, passed 12-18-2017)

CHAPTER 135: OFFENSES AFFECTING PUBLIC HEALTH, SAFETY AND DECENCY

General Provisions

- 135.001 Disorderly conduct; elements of the offense
- 135.002 Transmission of obscene messages prohibited
- 135.003 Harassment by telephone
- 135.004 Reserved
- 135.005 Disturbing religious worship
- 135.006 Congregating on street corners; blocking passage
- 135.007 Intoxicating beverage in public place
- 135.008 Loitering
- 135.009 Curfew
- 135.010 Impersonating a public official
- 135.011 Fireworks
- 135.012 Smoke

Drug Offenses

- 135.025 Possession of instruments adapted for use of controlled substances or cannabis by subcutaneous injection prohibited; exceptions
- 135.026 Intoxicating compounds; use
- 135.027 Sale
- 135.028 Illegal controlled substance
- 135.029 Illegal control of cannabis

Drug Paraphernalia

- 135.040 Definitions
- 135.041 Prohibited acts
- 135.042 Effective date

Weapons

- 135.055 Unlawful use of weapons
- 135.056 Reserved

- 135.057 Confiscation and disposition of weapons
- 135.058 Missiles
- 135.059 Unlawful use of air rifles
- 135.060 Discharge of firearms
- 135.061 Weapons; concealed

Gambling

- 135.075 Gambling
- 135.076 Definitions

Offenses and Law Enforcement

- 135.090 Resisting or obstructing a peace officer
- 135.091 Refusing to aid an officer
- 135.092 Obstructing justice
- 135.093 Impersonating a police officer

Noise Offenses

- 135.105 Vehicles with music
- 135.106 Loud speaking devices
- 135.107 Advertising by calling out
- 135.108 Noise; generally

Permits, Licenses or Grants

- 135.120 False information for permit, license or grant
- 135.121 Illegal use of permit, license or grant

Tobacco Products and Minors

- 135.135 Definitions; prohibitions
- 135.136 Vending machines prohibited
- 135.137 Notice required
- 135.138 License required
- 135.139 Suspension of tobacco dealer's license

- 135.999 Penalty

GENERAL PROVISIONS

§ 135.001 DISORDERLY CONDUCT; ELEMENTS OF THE OFFENSE.

A person commits disorderly conduct when he or she knowingly:

(A) Does any act in such unreasonable manner as to alarm or disturb another and to provoke a breach of the peace;

(B) Transmits in any manner to the fire department of any city, town, village or fire protection district a false alarm of fire, knowing at the time of such transmission that there is no reasonable ground for believing that such fire exists;

(C) Transmits in any manner to another a false alarm to the effect that a bomb or other explosive of any nature is concealed in such place that its explosion would endanger human life, knowing at the time of such transmission that there is no reasonable ground for believing that such bomb or explosive is concealed in such place;

(D) Transmits in any manner to any peace officer, public officer or public employee a report to the effect that an offense has been committed, knowing at the time of such transmission that there is no reasonable ground for believing that such an offense has been committed;

(E) Enters upon the property of another and for a lewd or unlawful purpose deliberately looks into a dwelling on the property through any window or other opening in it;

(F) While acting as a collection agency as defined in the Collection Agency Act, Ill. Rev. Stat. Ch. 121-1/2, § 801, or as an employee of an alleged debt, makes a telephone call to the alleged debtor which is designed to harass, annoy or intimidate the alleged debtor; and/or

(G) Congregates with other persons in a public place and refuses to comply with a lawful order of the police to disperse where failure to disperse would result in likelihood of harm or unnecessary inconvenience to the public.

(Prior Code, § 47-7.5) Penalty, see § 135.999

§ 135.002 TRANSMISSION OF OBSCENE MESSAGES PROHIBITED.

Any person in this city who sends messages which are obscene with the intent to offend by means of or while using a telephone or telegraph facilities, equipment or wires of any person, firm or corporation engages in the transmission of news or messages between states or within the city is guilty of an offense. The use of language or terms which are obscene is prima facie evidence of the intent to offend.

(Prior Code, § 47-7.6) (Ord. 2016-30, passed 5-2-2016) Penalty, see § 135.999

§ 135.003 HARASSMENT BY TELEPHONE.

(A) Harassment by telephone is use of telephone communication for any of the following purposes:

(1) Making any comment, request, suggestion or proposal which is obscene, lewd, lascivious, filthy or indecent with an intent to offend;

(2) Making a telephone call, whether or not conversation ensues, with intent to abuse, threaten or harass any person at the called number;

(3) Making or causing the telephone of another repeatedly to ring, with intent to harass any person at the called number;

(4) Making repeated telephone calls, during which conversation ensues, solely to harass any person at the called number; and/or

(5) Knowingly permitting any telephone under one's control to be used for any of the purposes mentioned herein.

(B) Harassment by telephone is an offense.

(Prior Code, § 47-7.7) Penalty, see § 135.999

§ 135.004 RESERVED.

§ 135.005 DISTURBING RELIGIOUS WORSHIP.

Whomever shall, within the limits of the city, disquiet or disturb any congregation or assembly met for any lawful purpose, religious or otherwise, by making noise, or by any rude, indecent behavior or profane discourse of disorderly conduct, within their place of meeting, or so near the same as to disturb the order or solemnity of the meeting, shall be deemed guilty of a misdemeanor.

(Prior Code, § 47-7.18) Penalty, see § 135.999

§ 135.006 CONGREGATING ON STREET CORNERS; BLOCKING PASSAGE.

No person shall congregate about or upon any stairway, doorway, window or in front of any business or dwelling house, theater, lecture room, church, street corner or elsewhere, and by so doing obstruct or interfere with the free passage of persons entering or occupying such building or premises, or by language, conversation or conduct annoy, insult or disturb persons passing along the street or alleys, or occupying, residing or doing business in any of said houses or places.

(Prior Code, § 47-7.19) Penalty, see § 135.999

§ 135.007 INTOXICATING BEVERAGE IN PUBLIC PLACE.

(A) No person shall consume or ingest any intoxicating beverage, or carry or possess the same except in the original container, unopened, and with the seal unbroken, in or on any street or public place,

(B) This section shall not apply to parks in Lake Forest which are covered by Chapter 97 in this code of ordinances.

(Prior Code, § 47-7.20)

§ 135.008 LOITERING.

(A) *Definitions.* For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

LOITERING. Remaining idle in essentially one location and shall include the concepts of spending time idly, stand, standing, loafing or walking about aimlessly, and shall also include the colloquial expressions “hanging around.”

PARENT or **GUARDIAN.** Any adult person having care or custody of a minor, whether by reason of blood relationship, the order of any court or otherwise.

PUBLIC PLACE. Any place to which the public has access and shall include any street, highway, road, alley or sidewalk, It shall also include the front of the neighborhood of any store, shop, restaurant, tavern or other place of business, in front of any hall, lobby, doorway, passage or entrance to any public building, public grounds, area, parks, as well as parking lots or other vacant private property not owned by or under the control of the person charged with violating this section, or in any case of a minor, not owned or under the control of his or her parent or guardian.

(B) *Certain types of loitering prohibited.* It shall be unlawful for any person to loiter in a public place in such manner as to:

(1) Clearly cause an immediate, actual, physical violent reaction from any person or ordinary sensibilities, which reaction will cause or create a threat to the peace and good order of the public;

(2) So disturbs person of ordinary sensibilities as to cause such person to react immediately in such a way as to threaten by, physical violence the peace and good order of the public;

(3) Obstruct the free passage of pedestrians or vehicles; or

(4) Obstruct, molest, or interfere with any person lawfully in a public place as defined in division (A) above. This division (B)(4) shall include the making of unsolicited remarks of an offensive, disgusting or insulting nature or which are calculated to annoy or disturb a person of ordinary sensibilities so as to cause such person to react immediately in such a way as to threaten by physical violence the peace and good order of the public. No person shall be convicted of loitering in a public place in violation of this section unless a police officer at the time determined that such person was causing any of the conditions enumerated hereinabove and such police officer, at that time, ordered the person to cease the enumerated conducted, which police order the person refused to obey.

(C) *Loitering by minors.* No parent or guardian of a minor under the age, of 18 years shall knowingly permit the minor to loiter in violation of this section.

(D) *Notice of violation.* Whenever any minor under the age of 18 years is adjudicated to be in violation of this section, his or her parent or guardian shall be notified of this fact by the Chief of Police or any other person designated by him or her to give such notice.

(E) *Presumption.* If at any time within 30 days following the giving of notice as provided in division (D) above, the minor to whom such notice relates again violation this section, it shall be presumed in the absence of evidence of the contrary that the minor did so with the knowledge and permission of his or her parent or guardian.

(Prior Code, § 47-7.21) (Ord. 2016-30, passed 5-2-2016) Penalty, see § 135.999

§ 135.009 CURFEW.

(A) *Definitions.* For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

CURFEW HOURS.

- (a) Between 12:01 a.m. and 6:00 a.m. Saturday;
- (b) Between 12:01 a.m. and 6:00 a.m. on Sunday; and
- (c) Between 11:00 p.m. on Sunday to Thursday, inclusive, and 6:00 a.m. on the following day.

EMERGENCY. An unforeseen combination of circumstances or the resulting state that calls for immediate action. The term includes, but is not limited to, a fire, a natural disaster, an automobile accident or any situation requiring immediate action to prevent serious bodily injury or loss of life.

ESTABLISHMENT. Any privately-owned place of business operated for a profit to which the public is invited including, but not limited to, any place of amusement or entertainment.

GUARDIAN.

- (a) A person who, under court order, is the ***GUARDIAN*** of the person of a minor;
or
- (b) A public or private agency with whom a minor has been placed by a court.

MINOR. Any person under 18 years of age.

PARENT. A person who is:

- (a) A natural parent, adoptive parent or step-parent of another person; or
- (b) At least 18 years of age and authorized by a parent or guardian to have the care and custody of a minor.

PUBLIC PLACE. Any place to which the public or a substantial group of the public has access and includes, but is not limited to, streets, highways, and the common areas of schools, hospitals, apartment houses, office buildings, transport facilities and shops.

REMAIN. To:

- (a) Linger or stay; or

(b) Fail to leave premises when requested to do so by a police officer or the owner, operator or other person in control of the premises.

SERIOUS BODILY INJURY. Bodily injury that creates a substantial risk of death or that causes death, serious permanent disfigurement or protracted loss or impairment of the function of any bodily member or organ.

(B) *Offenses.*

(1) A minor commits an offense if he or she remains in any public place or on the premises of any establishment during curfew hours.

(2) A parent or guardian of a minor or other person in custody or control of a minor commits an offense if he or she knowingly permits the minor to remain in any public place or on the premises of any establishment during curfew hours.

(C) *Defenses.* It is a defense to prosecution under division (B) above that the minor was:

(1) Accompanied by the minor's parent or guardian or other person in custody or control of the minor;

(2) On an errand at the direction of the minor's parent or guardian, without any detour or stop;

(3) In a motor vehicle involved in interstate travel;

(4) Engaged in an employment activity or going to or returning home from an employment activity, without any detour or stop;

(5) Involved in an emergency;

(6) On the sidewalk abutting the minor's residence or abutting the residence of a next-door neighbor if the neighbor did not complain to the Police Department about the minor's presence;

(7) Attending an official school, religious, or other recreational activity supervised by adults and sponsored by a government or governmental agency, a civic organization or another similar entity that takes responsibility for the minor, or going to or returning home from, without any detour or stop, an official school, religious or other recreational activity supervised by adults and sponsored by a government or governmental agency, a civic organization, or another similar entity that takes responsibility for the minor;

(8) Exercising First Amendment rights protected by the United States Constitution, such as the free exercise of religion, freedom of speech and the right of assembly; or

(9) Married or had been married or is an emancipated minor under the Emancipation of Minors Act.

(D) *Enforcement.* Before taking any enforcement action under this section, a law enforcement officer shall ask the apparent offender's age and reason for being in the public place. The officer shall not issue a citation or make an arrest under this section

unless the officer reasonably believes that an offense has occurred and that, based on any response and other circumstances, no defense in division (C) above is present.

(E) A person convicted of a violation of any provision of this section shall be guilty of a petty offense and shall be fined not more than \$750, except that neither a person who has been made a ward of the court under the Juvenile Court Act of 1987, nor that person's legal guardian, shall be subject to any fine. In addition to or instead of the fine imposed by this section, the court may order a parent, legal guardian or other person convicted of a violation of division (B) above to perform community service as determined by the court, except that the legal guardian of a person who has been made a ward of the court under the Juvenile Court Act of 1987 may not be ordered to perform community service. The dates and times established for the performance of community service by the parent, legal guardian or other person convicted of a violation of division (B) above shall not conflict with the dates and times that the person is employed in his or her regular occupation.

(F) *School curfew for minors.*

(1) *Definitions.* For the purposes of this division (F), the following definitions shall apply unless the context clearly indicates or requires a different meaning.

KNOWINGLY. Having general knowledge of, or reason to know, or a belief or ground for belief which warrants further inquiry or inspection.

LEGAL GUARDIAN. A person appointed guardian, or given custody, of a minor by a circuit court of this state, but does not include a person appointed guardian or given custody of a minor under the Juvenile Court Act of 1987, 705 ILCS 405/1-1 et seq.

MINOR. A person under the age of 18 years.

PARENT. A natural or adoptive parent or a court designated guardian.

UNEMANCIPATED MINOR. A minor still under the care and custody of at least one of his or her parents or a legal guardian.

WILLFUL. Proceeding from a conscious and voluntary intentional motion of the will.

(2) *Daytime/school curfew.* It shall be unlawful for any minor who is enrolled in any public, private, or parochial school to be present at or upon, or to loiter, wander, stroll, or play in or upon, any street, alley, sidewalk, parkway, park, playground, or other public place, or in or on any public building, place of amusement or entertainment, or any vacant lot in the village, other than school, during any hours when school is in session during the regular school term, unless such minor is:

(a) Traveling to or from school by the most direct route: or

(b) Engaged in school related activities with written approval of school authorities or as otherwise authorized by written school policy; or

(c) Accompanied by the minor's parent or guardian or other person in custody or control of the minor;

(d) On an errand at the direction of the minor's parent or guardian, without any detour or stop;

(e) In a motor vehicle involved in interstate travel;

(f) Engaged in an employment activity or going to or returning home from an employment activity, without any detour or stop;

(g) Involved in an emergency;

(h) On the sidewalk abutting the minor's residence or abutting the residence of a next-door neighbor if the neighbor did not complain to the Police Department about the minor's presence;

(i) Attending an official school, religious, or other recreational activity supervised by adults and sponsored by a government or governmental agency, a civic organization or another similar entity that takes responsibility for the minor, or going to or returning home from, without any detour or stop, an official school, religious or other recreational activity supervised by adults and sponsored by a government or governmental agency, a civic organization, or another similar entity that takes responsibility for the minor;

(j) Exercising First Amendment rights protected by the United States Constitution, such as the free exercise of religion, freedom of speech and the right of assembly; or

(k) Married or had been married or is an emancipated minor under the Emancipation of Minors Act.

(3) *Investigatory detention.* Any police officer may stop and detain a person whom the police officer reasonably suspects to be violating this division (F) for purpose of verifying the detained person's identity, age, school enrollment and authority to be absent from school. The police officer shall immediately inform the detained person of the reason for the detention and that he or she will be released upon verification of authorization to be absent from school. If the detained person refuses to provide the police officer with the necessary information, or if authorization to be absent from school cannot be verified within 15 minutes of the detention, the detained person shall, if practicable, be taken to school authorities or a parent or legal guardian or other adult having lawful custody or supervision of such person.

(4) *First and subsequent violations.* Any person who violates this division (F) shall be warned by any police officer forthwith to comply with such provisions, and such officer shall also, without delay, report such violation to his or her superior officer, who shall cause a written notice to be served upon the parent, legal guardian or other adult having lawful custody or supervision of such person, setting forth the manner in which this division (F) has been violated. In case any minor, after such warning, shall again violate any of the provisions of this division (F), he or she shall be subject to penalties pursuant to § 135.999.

(5) *Parental responsibility.* It shall be unlawful for any parent or legal guardian of an unemancipated minor to knowingly suffer, permit, or allow such minor to violate any provision of this division (F).

(720 ILCS 555/1) (Prior Code, § 47-7.22) (Ord. 99-50, passed 2-17-2000; Ord. 04-31, passed 6-17-2004; Ord. 2016-30, passed 5-2-2016) Penalty, see § 135.999

§ 135.010 IMPERSONATING A PUBLIC OFFICIAL.

No person, unless authorized by the city or an officer thereof, shall cause to be exhibited or displayed upon his or her person, or upon any animal or vehicle, or upon any article or substance or thing, any metal plate or tag, badge, official star or license issued as a mark of identification.

(Prior Code, § 26-3) Penalty, see § 135.999

§ 135.011 FIREWORKS.

It shall be unlawful to sell, offer for sale, deliver, give, possess or to discharge or set off any fireworks or pyrotechnics anywhere in the city, except as provided in § 94.01.

(Prior Code, § 26-8) (Ord. 2016-30, passed 5-2-2016) Penalty, see § 135.999

§ 135.012 SMOKE.

The emission of dense smoke from the smoke stack of any locomotive, or from any chimney, or from any fire, furnace boiler, engine, chimney or stack, anywhere within the corporate limits of the city, shall be deemed and is hereby declared to be a public nuisance, and is prohibited; the owner or owners of any locomotive or engine, and the person or persons employed as engineers, or otherwise, in the working of said engine or engines, or in the operating of such locomotive, and the proprietor, lessee and occupant of any laundry, green house, factory, power house or of any building or structure whatsoever, who shall cause, permit to allow dense smoke to issue or to be emitted from any such locomotive, engine, laundry, greenhouse, factory, power house or of any building or structure whatsoever shall be deemed and held guilty of creating a nuisance.

(Prior Code, § 26-11) Penalty, see § 135.999

DRUG OFFENSES

§ 135.025 POSSESSION OF INSTRUMENTS ADAPTED FOR USE OF CONTROLLED SUBSTANCES OR CANNABIS BY SUBCUTANEOUS INJECTION PROHIBITED; EXCEPTIONS.

(A) No person, not being a physician, dentist, chiropodist or veterinarian licensed under the laws of this state or of the state where he or she resides, or a registered professional nurse, or a registered embalmer, manufacturer or dealer in embalming supplies, wholesale druggist, manufacturing pharmacist, registered pharmacist,

manufacturer of surgical instruments, industrial user, official of any government having possession of the articles hereinafter mentioned by reason of his or her official duties, nurse or a medical laboratory technician acting under the direction of a physician or dentist, employee of an incorporated hospital acting under the direction of its superintendent or officer in immediate charge, or a carrier or messenger engaged in the transportation of such articles, or the holder of a permit issued under Ill. Rev. Stat. Ch. 38, § 22-54, or a farmer engaged in the use of such instruments on livestock, or a person engaged in chemical, clinical, pharmaceutical or other scientific research, shall have in his or her possession a hypodermic syringe, hypodermic needle or any instrument adapted for the use of controlled substances or cannabis by subcutaneous injection.

(B) Any person in possession of a hypodermic syringe, hypodermic needle or any Instrument adapted for the use of a controlled substance or cannabis by subcutaneous injection in violation of this section is guilty of an offense.

(Prior Code, § 47-7.1) Penalty, see § 135.999

§ 135.026 INTOXICATING COMPOUNDS; USE.

No person shall breathe, inhale or drink any compound, liquid or chemical containing toluol, hexane, trichloroethylene, acetone, toluene, ethyl acetate, methyl ethyl ketone, trichloroathane, isopropanol, methyl isobutyl ketone, methyl cellosioive acetate cyclohexanone or any other substance for the purpose of inducing a condition of intoxication, stupefaction, depression, giddiness, paralysis or irrational behavior, or in any manner changing, distorting or disturbing the auditory, visual or mental processes. For the purposes of this section, any such condition so induced shall be deemed to be an intoxicated condition.

(Prior Code, § 47-7.10) Penalty, see § 135.999

§ 135.027 SALE.

No person shall knowingly sell or offer for sale, deliver or give to any person under 18 years of age, unless upon written order of such person's parent or guardian, any compound, liquid or chemical containing toluol, hexane, trichloroethylene, acetone, toluene, ethyl acetate, methyl ethyl ketone, trichloroathane, isopropanol, methyl isobutyl ketone, methyl cellosioive acetate cyclohexanone, or any other substance which will induce an intoxicated condition, as defined herein, when the seller, offeror or deliverer knows or has reason to know that such compound is intended for use to induce such condition.

(Prior Code, § 47-7.11) Penalty, see § 135.999

§ 135.028 ILLEGAL CONTROLLED SUBSTANCE.

It shall be unlawful except as authorized by state statute, for any person knowingly to possess, sell, offer for sale, give, produce, manufacture, deliver or possess with intent to deliver or manufacture any controlled substance as listed in Ill. Rev. Stat. Ch. 56, §§ 1204, 1206, 1208 and 1210.

(Prior Code, § 47-7.15) Penalty, see § 135.999

§ 135.029 ILLEGAL CONTROL OF CANNABIS.

(A) Cannabis includes marijuana, hashish and other substances which are identified as including any parts of the plant Cannabis Sativa, whether growing or not; the seeds thereof, the resin extracted from any part of such plant; and any compound, manufacture, sale, derivative, mixture or preparation of such plant, its seeds, or resin, including ~~tetrahydrocannabinol~~ tetrahydrocannabinol (THC) and all other cannabinol derivatives, including its naturally occurring or synthetically produced ingredients, whether produced directly or indirectly by extraction, or independently by means of chemical synthesis or by a combination of extraction and chemical synthesis; but shall not include the mature stalks of such plant, fiber produced from such stalks, oil or cake made from the seeds of such plant, any other compound, manufacture, salt, derivative, mixture, or preparation of such mature stalks (except the resin extracted therefrom, fiber, oil or cake, or the sterilized seed of such plant which is incapable of termination).

(B) It shall be unlawful for any person under the age of 21, to possess, sell, offer to sell, give produce, manufacture, deliver or possess with intent to deliver or manufacture, cannabis which includes marijuana, hashish or other¹ derivatives from any part of the plant Cannabis Sativa.

(C) It shall be unlawful for anyone age 21 or older to possess greater than:

i.) 30 grams of raw cannabis;

ii.) 5 grams of cannabis concentrate; or

iii.) 500 milligrams of tetrahydrocannabinol (THC) contained within cannabis-infused products

(D) It shall be unlawful for any person to sell any amount of cannabis or cannabis-infused products to a person under the age of 21, except where authorized by the Compassionate Use of Medical Cannabis Pilot Program Act or Community College Cannabis Vocational Pilot Program.

(E) It shall be unlawful for any person to possess cannabis in any of the following locations:

i.) in a school bus; or

ii.) on the grounds of any preschool, primary, or secondary school

(F) It shall be unlawful for anyone to possess any cannabis plant who is not a registered qualifying patient under the Compassionate Use of Medical Cannabis Pilot Program Act.

(G) It shall be unlawful for anyone who is a registered qualifying patient under the Compassionate Use of Medical Cannabis Pilot Program Act to possess more than five cannabis plants. A registered qualifying patient must have resided in the State of Illinois for at least 30 days prior to cultivation.

§ 135.030 POSSESSION OF CANNABIS IN A MOTOR VEHICLE.

(A) No person may use cannabis within the passenger compartment of any motor vehicle.

(B) No person may possess cannabis within any area of any motor vehicle upon a State highway except in a reasonably secured, sealed, odor-proof, child-resistant cannabis container.

§ 135.031 ILLEGAL USE OF CANNABIS.

It shall be unlawful for any person to use cannabis in the following locations:

- (J) In a school bus;
- (K) On the grounds of any preschool, primary, or secondary school;
- (L) In a motor vehicle;
- (M) In a private residence that is used at any time to provide licensed childcare or other similar social service care on the premises;
- (N) In any public place;
- (O) On any public roadway, sidewalk, or bike path;
- (P) In any public park, public beach, or form of public transportation;
- (Q) Knowingly in close proximity to anyone under the age of 21; or
- (R) Where smoking is prohibited by the Smoke Free Illinois Act;

(Prior Code, § 47-7.16) Penalty, see § 135.999

DRUG PARAPHERNALIA

§ 135.040 DEFINITIONS.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

CANNABIS. As defined in Ill. Rev. Stat. Ch. 56-1/2, § 703, Public Act 79-1465, as amended.

COCAINE SPOON. A spoon with a bowl so small that the primary use for which it is reasonably adapted or designed is to hold or administer cocaine, and which is so small as to be unsuited for the typical, lawful uses of a spoon. A **COCAINE SPOON** may or may not be merchandised on a chain and may or may not be labeled as a “cocaine” spoon or “coke” spoon.

CONTROLLED SUBSTANCE. Any drug, substance, or immediate precursor enumerated in Ill. Rev. Stat. Ch. 56-1/2, Schedules 1 through 5, Public Act 79-465, as amended, commonly known as the Controlled Substances Act.

DRUG PARAPHERNALIA.

(1) All equipment, products and materials of any kind which are used, intended for use, or designed for use in planting, propagating, cultivating, growing, harvesting, manufacturing, compounding, converting, producing, processing, preparing, testing, analyzing, packaging, repackaging, storing, containing, concealing, injecting, ingesting, inhaling or otherwise introducing into the human body a controlled substance as defined in Ill. Rev. Stat. Ch. 56-1/2, Schedules 1 through 5, Public Act 79-454, as amended or cannabis as defined in Ill. Rev. Stat. Ch. 56-1/2, § 703, Public Act 79-1465, as amended. It includes, but is not limited to:

(a) Kits used, intended for use or designed for use in planting, propagating, cultivating, growing or harvesting of any species of plant which is a controlled substance or cannabis or from which a controlled substance or cannabis can be derived;

(b) Kits used, intended for use or designed for use in manufacturing, compounding, converting, producing, processing or preparing controlled substance or cannabis;

(c) Isomerization devices used, intended for use or designed for use in increasing the potency of any species of plant which is a controlled substance or cannabis;

(d) Testing equipment used, intended for use or designed for use in identifying or in analyzing the strength, effectiveness or purity of controlled substances or cannabis;

(e) Scales and balances, used, intended for use, or designed for use in weighing or measuring controlled substances or cannabis;

(f) Diluents and adulterants, such as quinine hydrochloride, manitol, mannite, dextrose and lactose, used, intended for use or designed for use in cutting controlled substances or cannabis;

(g) Separation gins and sifters used, intended for use or designed for use in removing twigs and seeds from, or in otherwise cleaning or refining marijuana;

(h) Blenders, bowls, containers, spoons and mixing devices used, intended for use or designed for use in compounding controlled substances or cannabis;

(i) Capsules, balloons, envelopes and other containers used, intended for use or designed for use in packaging small quantities of controlled substances or cannabis;

(j) Containers and other objects used, intended for use or designed for use in storing or concealing controlled substances or cannabis;

(k) Objects used, intended for use or designed for use in ingesting, inhaling or otherwise introducing marijuana, cocaine, hashish or hashish oil into the human body such as:

1. Metal, wooden, acrylic, glass, stone, plastic or ceramic pipes with or without screens, permanent screens, hashish heads or punctured metal bowls;

2. Water pipes;

3. Carburetor tubes and devices;

4. Smoking and carburetor masks;

5. Roach clips: meaning objects used to hold burning material, such as a marijuana cigarette, that has become too small or too short to be held in the hand;

6. Chamber pipes;

7. Carburetor pipes;

8. Electric pipes;

9. Air-driven pipes;

10. Chillums;

11. Bongs;

12. Ice pipes or chillers;

13. Vape-pen; and/or

14. E-cigarettes.

(2) In determining whether an object is **DRUG PARAPHERNALIA**, a court order or other authority should consider in addition to all other logically relevant factors, the following:

(a) Statements by an owner or by anyone in control of the object concerning its use;

(b) Prior convictions, if any, of an owner, or of anyone in control of the object, under any state or federal law relating to any controlled substance;

(c) The proximity of the object, in time and space to a direct violation of this subchapter;

(d) The proximity of the object to controlled substances;

(e) The existence of any residue of controlled substances on the objects;

(f) Direct or circumstantial evidence of the intent of an owner, or anyone in control of the object, to deliver it to persons whom he knows, or should reasonably know, intend to use the object to facilitate a violation of this subchapter; the innocence of an owner, or of anyone in control of the object, as to a direct violation of this act shall not prevent a finding that the object is intended for use, or designed for use as drug paraphernalia;

(g) Instruction, oral or written, provided with the object concerning its use;

(h) Descriptive materials accompanying the object which explain or depict its use;

(i) National and local advertising concerning its use;

(j) The manner in which the object is displayed for sale;

(k) Whether the owner, or anyone in control of the object, is a legitimate supplier of like or related items to the community, such as a licensed distributor or dealer of tobacco products;

(l) Direct or circumstantial evidence of the ratio of sales of the object(s) to the total sales of the business enterprise;

(m) The existence and scope of legitimate uses for the object in the community; and/or

(n) Expert testimony concerning its use.

MARIJUANA OR HASHISH PIPE. A pipe characterized by a bowl which is so small that the primary use for which it is reasonably adapted or designed is the smoking of marijuana or hashish, rather than lawful smoking tobacco, and which may or may not be equipped with a screen.

PERSON. An individual, corporation, government or governmental subdivision or agency, business trust, estate, trust, partnership or association.

(Prior Code, § 26-16) (Ord. 2016-30, passed 5-2-2016)

§ 135.041 PROHIBITED ACTS.

(A) It shall be unlawful for any person to possess, sell, offer for sale, display, furnish, supply or give away any cocaine spoon, marijuana pipe, hashish pipe or any drug paraphernalia, as defined herein.

(B) The prohibition contained in this section shall not apply to manufacturers, wholesalers, jobbers, licensed medical technicians, technologists, nurses, hospitals, research teaching institutions, clinical laboratories, medical doctors, osteopaths, physicians, dentists, chiropodists, veterinarians, pharmacists or embalmers in the normal lawful course of their respective businesses or professions, nor to common carriers or warehousemen or their employees engaged in the lawful transportation of such paraphernalia, nor to public officers or employees while engaged in the performance of their official duties, nor to persons suffering from a medically diagnosed medical

condition requiring subcutaneous injection, but only with regard to the possession of those instruments medically necessary for such injection.

(Prior Code, § 26-17) (Ord. 00-14, passed 4-3-2000) Penalty, see § 135.999

§ 135.042 EFFECTIVE DATE.

This subchapter shall be in effect from and after its passage as provided by laws.

(Prior Code, § 26-19) (Ord. 1450, passed 7-14-1984)

WEAPONS

§ 135.055 UNLAWFUL USE OF WEAPONS.

(A) A person commits the offense of unlawful use of weapons when he or she knowingly:

(1) Sells, manufactures, purchases, possesses or carries any bludgeon or similar weapon, including, but not limited to, black-jacks, slung-shots, sand-clubs, and sand-bags, metal knuckles or other knuckle weapon regardless of its composition, throwing star, or any knife, commonly referred to as a switchblade knife, which has a blade that opens automatically by hand pressure applied to a button, spring or other device in the handle of the knife, or a ballistic knife, which is a device that propels a knifelike blade as a projectile by means of a coil spring, elastic material or compressed gas, or sling-shot;

(2) Carries or possesses with intent to use the same unlawfully against another, a dagger, dirk, billy club, dangerous knife, razor, stiletto, broken bottle or other piece of glass, stun gun or taser or any other dangerous or deadly weapon or instrument of like character;

(3) Carries on or about his or her person or in any vehicle, a tear gas gun projector or bomb or any object containing noxious liquid gas or substance, other than an object containing a non-lethal noxious liquid gas or substance designed solely for personal defense carried by a person 18 years of age or older; or

(4) Carries or possesses in any vehicle or concealed on or about his or her person, except when on his or her land or in his or her own abode, legal dwelling, or fixed place of business, or on the land or in the legal dwelling of another person as an invitee with that person's permission, any pistol, revolver, stun gun or taser or other firearm, except that this division (A)(4) does not apply to or affect transportation of weapons that meet one of the following conditions:

(a) Are broken down in a non-functioning state; or

(b) Are not immediately accessible; or

(c) Are unloaded and enclosed in a case, firearm carrying box, shipping box, or other container by a person who has been issued a currently valid firearm owner's identification card; or

(d) Are carried or possessed in accordance with the Firearm Concealed Carry Act by a person who has been issued a currently valid license under the Firearm Concealed Carry Act;

(5) Sets a spring gun;

(6) Possesses any device or attachment of any kind designed, used or intended for use in silencing the report of any firearm; or

(7) Sells, manufactures, purchases, possesses or carries:

(a) A **MACHINE GUN**, which shall be defined for the purposes of this division (A)(7)(a) as any weapon, which shoots, is designed to shoot, or can be readily restored to shoot, automatically more than one shot without manually reloading by a single function of the trigger, including the frame or receiver of any such weapon, or sells, manufactures, purchases, possesses, or carries any combination of parts designed or intended for use in converting any weapon into a machine gun, or any combination of parts from which a machine gun can be assembled if such parts are in the possession or under the control of a person;

(b) Any rifle having one or more barrels less than 16 inches in length or a shotgun having one or more barrels less than 18 inches in length or any weapon made from a rifle or shotgun, whether by alteration, modification, or otherwise, if such a weapon as modified has an overall length of less than 26 inches; or

(c) Any bomb, bomb- shell, grenade, bottle or other container containing an explosive substance of over one-quarter ounce for like purposes, such as, but not limited to, black powder bombs and Molotov cocktails or artillery projectiles; or

(8) Carries or possesses any firearm, stun gun or taser or other deadly weapon in any place which is licensed to sell intoxicating beverages, or at any public gathering held pursuant to a license issued by any governmental body or any public gathering at which an admission is charged, excluding a place where a showing, demonstration or lecture involving the exhibition of unloaded firearms is conducted. This division (A)(8) does not apply to any auction or raffle of a firearm held pursuant to a license or permit issued by a governmental body, nor does it apply to persons engaged in firearm safety training courses; or

(9) Carries or possesses in a vehicle or on or about his or her person any pistol, revolver, stun gun or taser or firearm or ballistic knife, when he or she is hooded, robed or masked in such manner as to conceal his or her identity; or

(10) Carries or possesses on or about his or her person, upon any public street, alley, or other public lands within the corporate limits of the city, except when an invitee thereon or therein, for the purpose of the display of such weapon or the lawful commerce in weapons, or except when on his or her land or in his or her own abode, legal dwelling, or fixed place of business, or on the land or in the legal dwelling of another person as an invitee with that person's permission, any pistol, revolver, stun gun or taser or other firearm, except that this division (A)(1) does not apply to or affect transportation of weapons that meet one of the following conditions:

- (a) Are broken down in a non-functioning state; or
- (b) Are not immediately accessible; or
- (c) Are unloaded and enclosed in a case, firearm carrying box, shipping box, or other container by a person who has been issued a currently valid firearm owner's identification card; or
- (d) Are carried or possessed in accordance with the Firearm Concealed Carry act by a person who has been issued a currently valid license under the Firearm Concealed Carry Act; or

(11) Sells, manufactures or purchases an explosive bullet. For purposes of this division (A), **EXPLOSIVE BULLET** means the projectile portion of an ammunition cartridge which contains or carries an explosive charge which will explode upon contact with the flesh of a human or an animal. **CARTRIDGE** means a tubular metal case having a projectile affixed at the front thereof and a cap or primer at the rear end thereof, with the propellant contained in such tube between the projectile and the cap; or

(12) Carries or possesses on or about his or her person while in a building occupied by a unit of government, a billy club, other weapon of like character, or other instrument of like character intended for use as a weapon. For the purposes of this division (A), **BILLY CLUB** means a short stick or club which is either telescopic or constructed of a solid piece of wood or other man-made material.

(B) A **STUN GUN** or **LASER**, as used in division (A) above, means:

(1) Any device which is powered by electrical charging units, such as, batteries, and which fires one or several barbs attached to a length of wire and which, upon hitting a human, can send out a current capable of disrupting the person's nervous system in such a manner as to render him or her incapable of normal functioning; or

(2) Any device which is powered by electrical charging units, such as batteries, and which, upon contact with a human or clothing worn by a human, can send out current capable of disrupting the person's nervous system in such a manner as to render him or her incapable of normal functioning.

(C) The presence in an automobile other than a public omnibus of any weapon, instrument or substance referred to in division (A)(7) is prima facie evidence that it is in the possession of, and is being carried by, all persons occupying such automobile at the time such weapon, instrument or substance is found, except upon the following circumstances: (i) if such weapon, instrument or instrumentality is found upon the person of one of the occupants therein; or (ii) if such weapon, instrument or substance is found in an automobile operated for hire by a duly licensed driver in the due, lawful and proper pursuit of his or her trade, then such presumption shall not apply to the driver.

(D) *Exemptions; crossbows.* Common or compound bows and underwater spearguns are exempted from the definition of **BALLISTIC KNIFE** as defined in division (A)(1) above.

(Prior Code, § 47-7.2) (Ord. 2016-30, passed 5-2-2016) Penalty, see § 135.999

§ 135.056 RESERVED.

§ 135.057 CONFISCATION AND DISPOSITION OF WEAPONS.

(A) Upon conviction of a violation of § 135.055, any weapon seized shall be confiscated by the trial court.

(B) Any stolen weapon so confiscated, when no longer needed for evidentiary purposes, shall be returned to the person entitled to possession if known. All other confiscated weapons after the disposition of a criminal case and when no longer needed for evidentiary purposes, and when in due course no legitimate claim has been made for such weapons, the court may transfer such weapons to the Sheriff of the county who shall proceed to destroy them, or may in its discretion order such weapons preserved as property of the governmental body whose police agency seized the weapon. If, after the disposition of a criminal case, a need still exists for the use of said confiscated weapons for evidentiary purposes, the court may transfer such weapons to the custody of the State Department of Corrections for preservation.

(Prior Code, § 47-7.4)

§ 135.058 MISSILES.

(A) It shall be unlawful to cast, throw or propel any missile on any street, alley or public place; and it shall be unlawful to throw or deposit any glass, nails, tacks or other similar articles on any street, sidewalk, alley or other public place in the city.

(B) **MISSILES** include, but are not limited to, cans, bottles, rocks, sticks and stones.

(Prior Code, § 47-7.23) Penalty, see § 135.999

§ 135.059 UNLAWFUL USE OF AIR RIFLES.

(A) An **AIR RIFLE** is any air gun, air pistol, spring gun, spring pistol, B-B gun, paint ball gun, pellet gun or any implement that is not a firearm which impels a breakable paint ball containing washable marking colors or, a pellet constructed of hard plastic, steel, lead or other hard materials with a force that reasonably is expected to cause bodily harm.

(B) A person commits the offense of unlawful use of air rifle when he or she knowingly carries or possess in a vehicle or on or about his or her person any air gun within the corporate limits of the city, except when on his or her own land or in his or her own abode or fixed place of business.

(C) Nothing herein shall apply to the possession or transportation of an air rifle if the air rifle is broken down in a non-functioning state, or if carried in a case, or if it is not immediately accessible.

(Prior Code, § 47-7.24) (Ord. 04-04, passed 1-5-2004; Ord. 2016-30, passed 5-2-2016) Penalty, see § 135.999

§ 135.060 DISCHARGE OF FIREARMS.

(A) It shall be unlawful to discharge any firearms, or air gun, pellet gun, BB gun or similar device, in the city; provided that, this section shall not be construed to prohibit any officer of the law to discharge a firearm in the performance of his or her duty, nor any citizen to discharge a firearm when lawfully defending his or her person or property in accord with ILCS Ch. 720, Act 5, Title II, Art. 7.

(B) It shall be unlawful to discharge a firearm by a person having a firearms owners identification card to shoot rodents or to shoot trap or skeet when done on a property constructed range 1,000 feet from any residence or public highway, except with the permission of the Chief of Police.

(Prior Code, § 26-9) (Ord. 2016-30, passed 5-2-2016) Penalty, see § 135.999

§ 135.061 WEAPONS; CONCEALED.

It shall be unlawful to carry any concealed weapons in the city without first having a license to carry such concealed weapons, duly issued under the laws of the state.

(Prior Code, § 26-10) Penalty, see § 135.999

GAMBLING

§ 135.075 GAMBLING.

(A) A person commits the offense of gambling when he or she:

(1) Plays a game of chance or skill for money or other thing of value, unless excepted in division (B) of this section;

(2) Makes a wager upon the result of any game, contest or any political nomination, appointment or election;

(3) Operates, keeps, owns, uses, purchases, exhibits, rents, sells, bargains for the sale or lease of, manufactures or distributes any gambling device;

(4) Contracts to have or give himself, herself or another the option to buy or sell, or contracts to buy or sell, at a future time, any grain or other commodity whatsoever, or any stock or security of any company, where it is at the time of making such contract intended by both parties thereto that the contract to buy or sell, or the option, whenever exercised, or the contract resulting therefrom, shall be settled, not by the receipt or delivery of such property, but by the payment only of differences in prices thereof; however, the issuance, purchase, sale, exercise, endorsement or guarantee, by or through a person registered with the Secretary of State pursuant to § 8 of the Illinois Securities Law of 1953, Ill. Rev. Stat. Ch. 121-1/2, § 137, or by or through a person exempt from such registration under said Section 8, of a put, call, or other option to buy or sell securities which have been registered with the Secretary of State of which are

exempt from such registration under § 3 of the Illinois Securities Law of 1953, Ill. Rev. Stat. Ch. 121-1/2, § 137, is not gambling with the meaning of this division (A)(4);

(5) Knowingly owns or possesses any book, instrument or apparatus by means of which bets or wagers have been, or are, recorded or registered, or knowingly possesses any money which he or she has received in the course of a bet or wager;

(6) Sells pools upon the result of any game or contest of skill or chance, political nomination, appointment or election;

(7) Sets up or promotes any lottery or sells, offers to sell or transfer any ticket or share for any lottery;

(8) Sets up or promotes any policy game or sells, offers to sell or knowingly possesses or transfers any policy ticket, slip, record, document or other similar device;

(9) Knowingly advertises any lottery or policy game or drafts, prints or publishes any lottery ticket or share, or any policy ticket, slip, record, document or similar device, or any advertisement of any lottery or policy game; or

(10) Knowingly transmits information as to waivers, betting odds or changes in betting odds by telephone, telegraph, radio, semaphore or similar means; or knowingly installs or maintains equipment for the transmission or receipt of such information; except that, nothing in this division (A)(10) prohibits transmission or receipt of such information for use in news reporting of sporting events or contests.

(B) Participants in any of the following activities shall not be convicted of gambling:

(1) Agreements to compensate for loss caused by the happening of chance including without limitation contracts of indemnity of guaranty and life or health or accident insurance;

(2) Offers of prizes, award or compensation to the actual contestants in any bona fide contest for the determination of skill, speed, strength or endurance or to the owners of animals or vehicles entered in such contest;

(3) Pari-mutuel betting as authorized by the law of this state;

(4) Manufacture of gambling devices, including the acquisition of essential parts therefor and the assemble thereof, for transportation in interstate or foreign commerce to any place outside this state when such transportation is not prohibited by any applicable federal law;

(5) The game commonly known as "bingo" when conducted in accordance with an Act Making Lawful the Conducting of Bingo by Certain Non-profit Organizations, Requiring Licensing and Prescribing Regulations Therefor, Ill. Rev. Stat. Ch. 120, § 1101.

(6) Lotteries when conducted by the State of Illinois in accordance with the Illinois Lottery Law, enacted by the 78th General Assembly, Ill. Rev. Stat. Ch. 120.

(C) In prosecutions under divisions (A)(1) through (A)(10) above, circumstantial evidence shall have the same validity and weight as in any criminal prosecution.

(Prior Code, § 47-7.8) Penalty, see § 135.999

§ 135.076 DEFINITIONS.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

GAMBLING DEVICE. Any clock, tape machine, slot machine or other machines or device for the reception of money or other thing of value on chance or skill or upon the action or which money or other thing of value is staked, hazarded, bet, won or lost, including, but not limited to, Any video gaming terminal, as defined in the Video Gaming Act, 230 ILCS 40/5; or any mechanism, furniture, fixture, equipment or other device designed primarily for use in a gambling place. A **GAMBLING DEVICE** does not include:

(1) A coin-in-the-slot operated mechanical device played for amusement which rewards the player with the right to replay such mechanical device, which device is so constructed or devised as to make such result of the operation thereof depend in part upon the skill of the player and which returns to the player thereof no money, property or right to receive money or property.

(2) Vending machines by which full and adequate return is made for the money invested and in which there is no element of chance or hazard.

LOTTERY. Any scheme or procedure whereby one or more prizes are distributed by chance among persons who have paid or promised consideration for a chance to win such prizes. Whether such scheme or procedure is called a **LOTTERY**, raffle, gift, sale or some other name.

POLICY GAME. Any scheme or procedure whereby a person promises or guarantees by any instrument, bill, certificate, writing token or other device that any particular number, character, ticket or certificate shall, in the event of any contingency in the nature of a lottery, entitle the purchaser or holder to receive money, property or evidence of debt.

(Prior Code, § 47-7.9) (Ord. 2009-27, passed 9-8-2009; Ord. 2012-12, passed 4-16-2012)

OFFENSES AND LAW ENFORCEMENT

§ 135.090 RESISTING OR OBSTRUCTING A PEACE OFFICER.

A person commits the offense of resisting or obstructing a peace officer when he or she intentionally or knowingly:

(A) Resists or obstructs the performance by one known to the person to be a peace officer of any authorized act within his or her official capacity.

(B) Furnishes a false or fictitious name, residence address, or date of birth to one known to the person to be a peace officer who has:

(1) Lawfully arrested the person;

(2) Lawfully detained the person; or

(3) Requested the information from the person that the peace officer has good cause to believe is a witness to a criminal crime.

(Prior Code, § 47-7.12) (Ord. 2016-53, passed 9-6-2016) Penalty, see § 135.999

§ 135.091 REFUSING TO AID AN OFFICER.

Whoever upon command refuses or knowingly fails reasonably to aid a person known by him or her to be a peace officer in:

(A) Apprehending a person whom the officer is authorized to apprehend; and/or

(B) Preventing the commission by another of any offense, commits an offense.

(Prior Code, § 47-7.13) Penalty, see § 135.999

§ 135.092 OBSTRUCTING JUSTICE.

A person obstructs justice, when, with intent to prevent the apprehension or obstruct the prosecution or defense of any person, he or she knowingly destroys, alters, conceals or disguises physical evidence, plants false evidence or furnishes false information.

(Prior Code, § 47-7.14) Penalty, see § 135.999

§ 135.093 IMPERSONATING A POLICE OFFICER.

No person, unless authorized by the city or an officer thereof, shall cause to be exhibited or displayed upon his or her person, or upon any animal or vehicle, or upon any article or substance or thing, any metal plate or tag, badge, official star or license issued as a mark of identification.

(Prior Code, § 26-2) (Ord. 2016-30, passed 5-2-2016) Penalty, see § 135.999

NOISE OFFENSES

§ 135.105 VEHICLES WITH MUSIC.

No person shall use or operate a vehicle using a loud instrument or appurtenance as means of attracting public attention to any sale, auction, game, meeting or other public event, any advertising display upon such vehicle, upon a street or public place.

(Prior Code, § 26-4) Penalty, see § 135.999

§ 135.106 LOUD SPEAKING DEVICES.

No person shall use any loud speaking device, radio or horn upon the streets or attached to any building in front of any open window or any building for the purpose of advertising any sale, goods, event or any other things, or attracting the attention of the public, and no person shall call or give direction to, or attempt to attract the attention of any person driving a car or occupying a vehicle.

(Prior Code, § 26-5) Penalty, see § 135.999

§ 135.107 ADVERTISING BY CALLING OUT.

Except in amusement grounds, parks, halls or other places, no person shall make or cause, permit or allow to be made any noise of any kind of crying, calling or shouting, or by means of any whistle, rattle, bell, gong, clappers, hammer, drum, horn or similar mechanical device for the purpose of advertising any goods, wares or merchandise, or of attracting the attention or inviting the patronage of any person to any business.

(Prior Code, § 26-6) Penalty, see § 135.999

§ 135.108 NOISE; GENERALLY.

(A) (1) It shall be unlawful to cause or to make unreasonable loud noise in any depot, store, theater, street, alley, sidewalk, park or other public place or any place frequented by the public in the city.

(2) It shall further be unlawful to cause or make unreasonable loud noise at any point on or beyond the boundary of any lot, whether privately owned or public, which such unreasonable noise interferes with the quiet enjoyment of adjoining lots or lots within 1,000 feet of the location from which the noise is emanating.

(B) (1) It shall be unlawful to carry on or conduct any manufacture, trade or business, engage in any activity, or use a vehicle, machine or other equipment in said city which, by occasioning loud noises or sound shall be offensive or prejudicial or dangerous to the health of individuals or of the public of the city or which shall disturb or break the rest, sleep or quiet of persons in said city before 7:00 a.m. on weekdays and 8:00 a.m. on Saturdays, Sundays or holidays, and after 8:00 p.m. Monday through Friday and 6:00 p.m. on Saturdays, Sundays or holidays, except as authorized by the City Manager.

(2) These restrictions shall not apply to snow removal equipment, including, but not limited to, snowplows and snowblowers.

(C) (1) It shall be unlawful to cause or make loud noise through the operation of lawn maintenance equipment including, but not limited to, lawn mowers, tractors and gasoline-powered leaf blower equipment before 7:30 a.m. on weekdays, 8:00 a.m. on Saturdays and 10:00 a.m. on Sundays and holidays after, 7:30 p.m. on all days, except as authorized by City Manager.

(2) This restriction shall not apply to golf course maintenance operations.

(Prior Code, § 26-7) (Ord. 625, passed 3-2-1964; Ord. 91-12, passed 4-13-1991; Ord. 94-54, passed 1-3-1995; Ord. 98-4, passed 2-2-1998; Ord. 01-08, passed 3-15-2001; Ord. 2016-30, passed 5-2-2016) Penalty, see § 135.999

PERMITS, LICENSES OR GRANTS

§ 135.120 FALSE INFORMATION FOR PERMIT, LICENSE OR GRANT.

It shall be unlawful for anyone to knowingly falsify any information to the city to induce the city to issue any permit, license or to grant or to perform any other act.

(Prior Code, § 26-12) (Ord. 937, passed 2-3-1975) Penalty, see § 135.999

§ 135.121 ILLEGAL USE OF PERMIT, LICENSE OR GRANT.

It shall be unlawful for anyone to:

(A) Give, sell, lend or otherwise furnish any permit, license or grant to be used by another person not lawfully entitled thereto; and/or

(B) Use, display or represent, as his or her own, any permit, license or grant not lawfully issued to him or her by the city.

(Prior Code, § 26-13) (Ord. 937, passed 2-3-1975) Penalty, see § 135.999

TOBACCO PRODUCTS AND MINORS

§ 135.135 DEFINITIONS; PROHIBITIONS.

(A) *Definitions.* For the purpose of this section the following terms, phrases and words shall have the meanings given to them in this section. All terms, phrases and words used in this section but not defined in this section shall have the meaning given to them elsewhere in this code of ordinances.

MINOR. A person under the age of 18.

TOBACCO PRODUCT. Any product that is made from or derived from tobacco, or that contains nicotine, and is intended for human consumption or is likely to be consumed, whether smoked, heated, chewed, absorbed, dissolved, inhaled or ingested by any means, including, but not limited to, a cigarette, a cigar, pipe tobacco, chewing tobacco, snuff, or snus. ***TOBACCO PRODUCT*** includes electronic smoking devices and any component or accessory used in the consumption of a ***TOBACCO PRODUCT*** such as filter, rolling papers, pipes, liquid, nicotine gels and dissolvable nicotine products used in electronic smoking devices, whether or not they contain nicotine. ***TOBACCO PRODUCT*** does not include drugs, devices, or combination products authorized for sale by the U.S. Food and Drug Administration, as those terms are defined in the Federal Food, Drug, and Cosmetic Act.

VENDING MACHINE. Any mechanical, electrical or electronic, self-service device which, upon insertion of money, tokens or any other form of payment, dispenses any tobacco product.

(B) *Sale by minors.* It shall be unlawful for any minor to sell, offer for sale, give, dispense, furnish or otherwise distribute any tobacco product to any minor within the corporate limits of the city.

(C) *Sale to minors.* It shall be unlawful for any person or business to sell, offer for sale, give, dispense, furnish or otherwise distribute any tobacco product to any minor within the corporate limits of the city.

(D) *Purchase by minors.* It shall be unlawful for any minor to purchase or otherwise acquire any tobacco product within the corporate limits of the city.

(E) *Possession and use by minors.* It shall be unlawful for any minor to possess or use a tobacco product within the corporate limits of the city; provided, however, that, the possession or use of any tobacco product by any minor under the direct supervision and control of the parent or guardian of any such minor in the privacy of such parent's or guardian's home shall not be unlawful.

(Prior Code, § 26-20) (Ord. 97-39, passed 1-15-1998; Ord. 2016-30, passed 5-2-2016; Ord. 2017-74, passed 12-18-2017) Penalty, see § 135.999

§ 135.136 VENDING MACHINES PROHIBITED.

(A) It shall be unlawful for any person, business or organization, to sell, offer for sale, give away or deliver any tobacco product by means of self-service, including vending machines.

(B) All sales of any tobacco product, as defined by this subchapter, are to be hand to hand.

(C) Tobacco products are to be kept behind a counter, or similar barrier, and shall not be accessible to the general public, until a business owner or officer, associate, member, representative, agent or employee of such business owner verifies that a sale to such person would be permitted under the provisions of this subchapter.

(Prior Code, § 26-21) (Ord. 97-39, passed 1-15-1998) Penalty, see § 135.999

§ 135.137 NOTICE REQUIRED.

(A) It shall be unlawful for any person or business to engage in the sale or distribution of tobacco products within the corporate limits of the city unless such person or business prominently displays, in the area of the counter or barrier behind which tobacco products are kept for sale, the following notice:

THE PURCHASE OF TOBACCO PRODUCTS BY ANY PERSON UNDER THE AGE
OF 18 IS PROHIBITED BY LAW

(B) Such notice shall be displayed in red letters at least one inch in height on a white background.

(Prior Code, § 26-22) (Ord. 97-39, passed 1-15-1998) Penalty, see § 135.999

§ 135.138 LICENSE REQUIRED.

(A) It shall be unlawful to sell or offer for sale at retail, to deliver or keep with the intention of selling at retail tobacco products within the municipal limits without having first obtained a tobacco dealer's license therefore pursuant to this subchapter.

(B) Upon being issued a tobacco dealer's license, the licensee is required to display said license prominently near or in the general vicinity of the actual point of sale. Such license shall be in addition to any other license or notice required.

(C) Every act or omission of whatsoever nature, constituting a violation of any of the provisions of this subchapter by an officer, director, manager or other agent or employee of any licensee shall be deemed and held to be the act of such licensee; and such licensee shall be punishable in the same manner as if such act or omission had been done or omitted by the licensee personally.

(D) The application form for tobacco dealer's license issued under this subchapter shall be obtainable at the office of the City Clerk and shall contain the following information when completed:

- (1) Name of applicant;
- (2) Address of applicant;
- (3) Date of birth of applicant;
- (4) Telephone number(s) of applicant;
- (5) Name of the business, if any;
- (6) Place of incorporation;
- (7) Name and address of all owners of business;
- (8) State sales tax number;
- (9) Addresses of all business locations where tobacco products will be sold; and
- (10) Any other means of identification necessary to verify the identity of the applicant.

(E) Each license issued under this subchapter shall be printed and shall be signed by the City Clerk. Such license shall bear the date (day, month and year) of its issuance, and the date (day, month and year) of its expiration. All licenses issued under this subchapter shall expire on April 30 of each year.

(F) A license fee as set out in the fee schedule for each location for sales shall be charged to obtain a license to sell tobacco products in the municipality.

(Prior Code, § 26-23) (Ord. 97-39, passed 1-15-1998) Penalty, see § 135.999

§ 135.139 SUSPENSION OF TOBACCO DEALER'S LICENSE.

The tobacco dealer's license shall be suspended by the City Clerk 30 days from the date of the tobacco dealer or employee of the tobacco dealer being placed on court

supervision, conditional discharge, probation or conviction. If there is an appeal of the court's order the suspension shall be stayed pending the outcome of the appeal. In computing the days, the date of the court action shall not be included. The City Clerk shall notify the licensee of the date or dates of suspension and such notice shall be personally served upon the licensee or shall be served by certified mail at least seven days prior to the effective date of the suspension. If the licensee cannot be located for personal service or notice attempted by certified mail is returned to the city, then notice may be served upon any business owner or any officer, associate, member, representative, agent or employee of such business owner found upon the premises for which the license was issued.

(Prior Code, § 26-25) (Ord. 97-39, passed 1-15-1998)

§ 135.999 PENALTY.

(A) Whoever violates any provisions of §§ 135.001 through 135.009, 135.025 through ~~135.029~~ **135.031**, 135.055 through 135.059, 135.075 through 135.076 and 135.090 through 135.092 shall, upon, conviction be fined not less than \$25, nor more than \$750, for each offense. In addition, any cost of collection of fines or other amounts due to the city hereunder may be assessed in accordance with § 10.99 of this code.

(Prior Code, § 47-7.25)

(B) (1) Whoever violates any provisions of §§ 135.010 through 135.013, 135.040 through 135.042, 135.060 and 135.061, 135.093, 135.105 through 135.108 and 135.120 through 135.121, except where another penalty is specifically provided, shall be punished by a fine of not less than \$10, nor more than \$750 for each offense.

(Prior Code, § 26-18)

(2) Any person who damages, defaces or otherwise interferes with public property shall reimburse the city for all costs of repairs to such public property within 30 days after receipt of invoice therefor from the city.

(3) In addition, any costs of collection of fines, charges or payments due under §§ 135.010 through 135.013, 135.040 through 135.042, 135.060 and 135.061, 135.093, 135.105 through 135.108, 135.120 and 135.121 may be assessed in accordance with § 10.99(B) of this code.

(C) (1) Any minor who violates any provision of §§ 135.135 through 135.139 shall be punished by a fine not to exceed \$100 for the first offense, \$150 for the second offense and \$200 each for the third and subsequent offenses.

(2) Any person, other than a minor, who violates any provision of §§ 135.135 through 135.139 shall be punished by a fine not to exceed \$200 for the first offense, \$400 for the second offense and \$600 each for the third and subsequent offenses.

(3) In addition to, or in lieu of, the above penalties, any minor who violates any provision of §§ 135.135 through 135.139 may be required to fulfill a term of community service of not less than ten hours for the first offense, 20 hours for the second offense, and 30 hours each for the third and subsequent offenses. This service may include

service in the pulmonary unit of a community hospital, or the like, or if a minor violates subsections (D) or (E) of § 135.135 he or she is guilty of a petty offense and the court may impose a sentence of 25 hours of community service and a fine of \$50 for a first violation, and a sentence of 40 hours of community service and a fine of not more than \$750 for any subsequent violation.

(4) Any person, corporation, or other legal entity, whether public or private, who is determined to be in violation of § 135.135(C) as a first offense, during a calendar year, shall be subject to suspension of their license to sell tobacco products for seven consecutive days when said business is open for business, in addition to the fine as specified in §§ 135.135 through 135.139.

(5) Any person, corporation, or other legal entity, whether public or private, who is determined to be in violation of § 135.135(C) as a second offense, during a calendar year, shall be subject to suspension of their license to sell tobacco products for 30 consecutive days, when said business is open for business, in addition to the fine as specified in §§ 135.135 through 135.139.

(6) Any person, corporation or other legal entity, whether public or private, who is determined to be in violation of § 135.135(C) as a third offense, during a calendar year, shall be subject to suspension of their license to sell tobacco products for 180 days when said business is open for business, in addition to the fine as specified in §§ 135.135 through 135.139

(7) Any person, corporation or other legal entity, whether public or private, who is determined to be in violation of § 135.135(C) as more than three offenses, during a calendar year, or any sale or delivery of tobacco products of any kind whatsoever that is deemed to have taken place during a term of suspension will result in permanent revocation of the offender's license to sell tobacco products.

(Prior Code, § 26-101)

(Ord. 97-39, passed 1-15-1998; Ord. 00-14, passed 4-3-2000; Ord. 03-37, passed 7-7-2003; Ord. 2017-74, passed 12-18-2017)