



THE CITY OF
LAKE FOREST

CHARTERED 1861

**LAKE FOREST, ILLINOIS
ANNUAL BUDGET
FISCAL YEAR 2020**

(MAY 1, 2019 TO APRIL 30, 2020)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Forest
Illinois**

For the Fiscal Year Beginning

May 1, 2018

Christopher P. Morill

Executive Director

THE CITY OF LAKE FOREST

ANNUAL BUDGET

FISCAL YEAR 2020

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**THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
MAY 1, 2019**

Introduction

It is my pleasure to submit the proposed Fiscal Year 2020 (FY20) budget for your review and consideration. The proposed FY20 budget is balanced, with all operating expenditures covered by current revenues, and capital expenditures financed by current revenues and reserves in excess of the City Council's Fiscal Policy. Importantly, the FY20 budget maintains the high level of services the community expects while proactively addressing the City's long-term financial challenges, including accelerated infrastructure investment and further enhancement of public safety pension funding. These strategic initiatives will reduce long-term liabilities, benefiting the City of Lake Forest for years to come.

All operating expenditures in the proposed FY20 budget are aligned with available revenues and are developed consistent with the City Council's Fiscal Policy, legislative directives, Core/Elective Prioritization, and our target-based budgeting process. In addition, capital investments are precisely targeted to the areas of greatest need in accordance with a comprehensive and objective analysis of the City's assets. Finally, the City continues to maintain strong fund balance levels as an important tool to mitigate future risks.

Preparation of the proposed FY20 budget occurred while the City was in the midst of significant transition. City staff recently completed implementation of a new Enterprise Resource Planning (ERP) system, which has allowed operating departments to re-examine internal processes and identify opportunities for increased efficiencies. The proposed FY20 budget represents the first budget developed with the City's new software system. In addition, City Manager Bob Kiely retired in January 2019 after 28 years of distinguished service to the community. Mr. Kiely was intimately involved in the FY20 budget preparation process prior to his departure, and departs with a legacy of strong financial management that has contributed to the City's excellent financial condition. Despite these changes, City staff remained steadfast in their commitment to this budgeting effort and should be commended for their efforts in producing the FY20 budget for your consideration.

Financial Outlook

The City remains financially healthy with strong reserves, a Aaa bond rating and a committed Mayor and City Council who are willing to proactively address financial challenges with a long-term perspective. The greatest threat to the City's financial outlook is the state of Illinois' failure to address its fiscal problems. For a number of years, Illinois communities like Lake Forest have adopted budgets and operated while under direct financial threats of property tax freezes and reductions in state-shared revenues. The state of Illinois has consistently ranked among the states experiencing the greatest outward migration, creating downward pressure on local real estate markets. The state's inability to address its own pension obligations, as well as those of local governments, is creating unmanageable liabilities into the future. A new Governor has taken office and early indications are that the state of Illinois will continue to rely on tax increases and defer its obligations by increased borrowing. Moreover, the Illinois General Assembly appears unable to make the tough decisions needed to balance its budget. In contrast, the City of Lake Forest continues to take a more fiscally responsible approach to its financial obligations, while reducing its reliance on state-shared revenues to provide high quality services.

In particular, the City has consistently implemented long-term financial planning to ensure that budget decisions have a positive impact on long-term sustainability. After making significant budgetary reductions in the late 2000s brought on by the global economic recession, the City has resisted permanent additions to its budget as revenues have rebounded. This approach has enabled the City to supplement its fund balance reserves and ensure that actions in Springfield will not require immediate reactive budget cuts. The City's independence from state actions is significant because the state's fiscal year (July 1 to June 30) follows immediately after the City's annual budget approval process in May, which raises the possibility that state budgetary decisions could adversely impact a recently adopted budget by the City.

The City's strong financial management practices incorporate the following:

- City Council Fiscal Policy – reviewed annually
- Five-Year Financial Forecasts (Ten-Year for General Fund)
- Five-Year Capital Improvement Plan
- Target-Based Budgeting
- Consideration of Alternative Fiscal Scenarios
- Public-Private Partnerships
- Public Safety Pension Funding Strategy

The City has a long tradition of being vigilant in its adherence to fiscal standards, consistently striving to achieve operational efficiencies while focusing on delivering

high quality services to residents. Despite operating in a state with the lowest credit rating, the City maintains a strong financial position (Aaa bond rating) while upholding community values and our four cornerstones of **Family, Education, Tradition and Philanthropy**.

Strategic Plan

The City's FY2018 to FY2022 Strategic Plan identifies six goals to ensure the long-term viability and financial health of the community. The Strategic Plan was first developed in the early 1990s and subsequently updated in 2005, 2011 and 2017 (current plan). The priority goals of the current plan are as follows:

- Fiscal Stewardship
- Business & Economic Vitality
- Housing Diversity & Residential Development
- Community Character, Safety & Health
- Environmental Sustainability, Leisure & Recreation
- Multi-Modal Transportation & Infrastructure

An update on the Strategic Plan can be found later in this budget document or on the City's web site at www.cityoflakeforest.com/strategicplan. In addition, the operating department narratives throughout the budget identify FY19 highlights and FY20 initiatives that correspond to Strategic Plan priority goals.

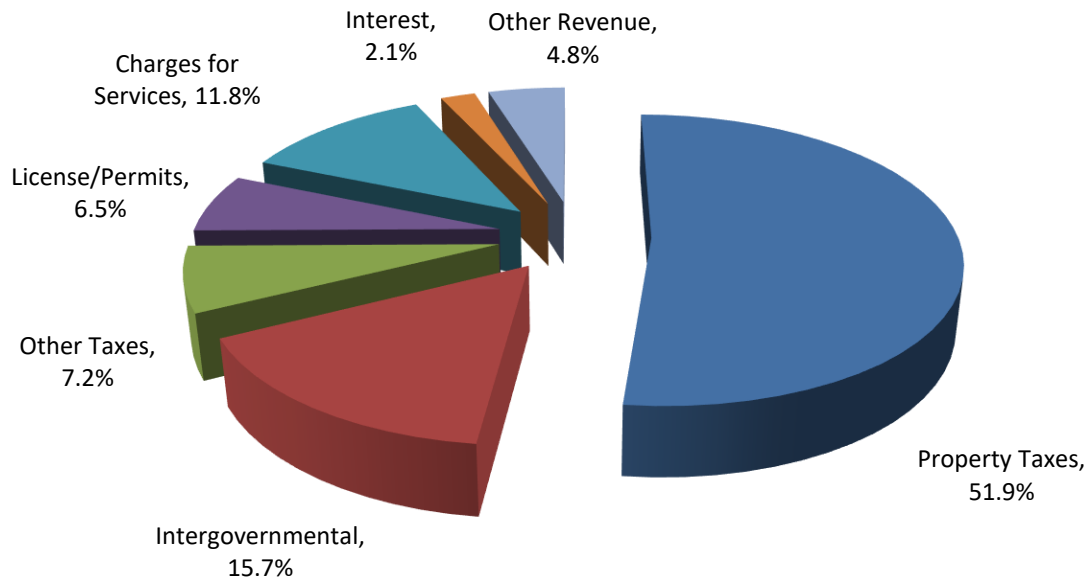
FY20 Revenues and Expenditures

Total forecasted revenues for FY20 are \$90,473,340. The proposed FY20 budget contains expenditures totaling \$88,700,897. This amount reflects a \$1.065 million decrease (-1.19%) compared to FY19 estimated actual expenditures, which is due primarily to decreased capital expenses funded through one-time bond proceeds, impact fees and charges.

General Fund Revenues

The General Fund accounts for the vast majority of the City's operating departments, including Police, Fire, and Public Works. Total FY20 General Fund revenues are projected at \$36,614,274. General Fund reserves are forecasted at \$30.7 million or 83.9% of revenues as of April 30, 2020. As discussed above, this financial breakdown ensures that the City is well insulated from adverse state action or changes in local or national economic conditions. General Fund revenues are projected to decrease slightly compared to the FY19 budget. An overview of general fund revenues is summarized in the chart below:

FY20 General Fund Revenue



General Fund Revenue Highlights:

- In December 2018, the City Council approved a 3.10% increase in the tax levy for all City functions (including Recreation, Library and Debt Service). The increase includes the permitted 2.10% tax cap limitation plus new growth. The levy increase beyond the 2.10% referenced above was approved to fund state-mandated public safety pension costs. The average increase to an existing Lake Forest household is approximately \$87 on an \$800,000 home.

General Fund Expenditures

The proposed FY20 General Fund budget, which includes personnel, materials, and transfers to other funds, is \$34,638,138 which is \$269,528 or 0.77% below FY19 estimated actual expenses. The FY20 General Fund budget is as follows:

General Fund	FY2019 Est. Actual	FY2020 Budget	\$ Change	% Change
Operating	\$33,307,666	\$34,141,204	\$833,538	2.50%
Capital - One-Time Transfers	2,600,000	1,500,000	(1,100,000)	(42.31)%
Total	\$ 35,907,666	\$35,641,204	\$(266,462)	-0.74%

General Fund Expenditure Highlights:

- Total personnel costs, inclusive of pension and insurance benefits, are expected to increase \$914,900 (3.7%) over the FY19 budget, which includes the following:
 - A general pay plan adjustment of 2.5%;
 - Approved range adjustments for employees still working their way through the pay plan;
 - IMRF, Fire and Police pension plan contributions;
 - Health, dental and life insurance, as well as miscellaneous benefits.
 - A temporary administrative position in the Community Development Department approved for FY19 remains budgeted in FY20.

Capital Improvement Fund

The total FY20 Capital Improvement Fund budget is \$7,230,974. These projects are financed through Real Estate Transfer Tax revenue, property tax levy, home rule sales tax, grants/contributions, bond proceeds, excess operating revenues, one-time impact fees and receipts from the sale of City-owned property.

The City's capital needs continue to exceed current funding levels. In February 2019, the City Council approved an increase in the monthly sanitation fee from \$8 to \$12 effective May 1, 2019, as well as an increase in the Home Rule Sales Tax rate from 0.5% to 1.0% effective July 1, 2019. These changes are expected to generate \$900,000 in additional revenue annually, which will be deposited into the Capital Improvement Fund. All proceeds from the City's Real Estate Transfer Tax go into the Capital Improvement Fund as well. Estimated revenue from the Real Estate Transfer Tax in FY20 is \$1,471,331.

Notable Capital Improvement projects for FY20 include:

• North Beach Access Road Bluff Repairs	\$ 2,019,000
• Annual Street Overlay & Repairs	\$ 950,000
• Storm Sewer Upgrade Old Elm (Timber to Green Bay)	\$ 920,000
• Miscellaneous Street Improvements/Patching/Repair	\$ 408,000
• Fire Department Locker Room Renovation	\$ 375,000
• Storm Sewer: Lining, Bluff, Ravine & Ditch Improv.	\$ 330,000
• City Facility Repair and Maintenance	\$ 300,000
• IT Hardware and Software	\$ 235,000
• North Beach Parking Lot	\$ 200,000
• Deerpath Streetscape Design	\$ 150,000
• Ravine Repairs	\$ 120,000
• Sidewalk/Curbs Replacement	\$ 110,000

- Tree Replacement Program \$ 100,000
- Gaslight LED Conversion Program \$ 90,000
- Fire Equipment \$ 50,000

In addition, the City maintains Capital Plans for both equipment and the City's fleet. The programs provide oversight and ensure the City is maintaining its assets in an acceptable manner. The equipment purchases proposed in the budget are consistent with the City's 10-year equipment replacement plan.

Significant expenditures for capital equipment include:

- Replace 5-Yard Plow Truck \$ 250,000
- Replace four marked police cars \$ 120,000
- Replace four garbage scooters \$ 80,000
- Replace Forestry Log Loader (Park & Recreation Fund) \$ 255,000
- Replace 5-Yard Plow Truck (Water Capital Fund) \$ 250,000

Other Funds

The City's Enterprise Funds are generally self-supporting operations, such as the Water Plant and Deerpath Golf Course, which assess user fees intended to fund the full cost of operations, including capital needs. Special Revenue Funds (i.e., Parks and Recreation, Senior Services) are partially funded by property taxes. The FY20 budgets for the City's primary Enterprise and Special Revenue Funds, including capital improvements and equipment, are as follows:

	FY2019 Est. Actual	FY2020 Budget	\$ Change	% Change
Water/Sewer Operating	\$ 8,274,668	\$ 8,344,955	\$70,287	.85%
Golf	1,873,271	2,105,815	232,244	12.40%
Cemetery	1,045,486	3,056,467	2,010,981	192.35%
Parks/Recreation	9,259,135	9,114,669	(144,466)	-1.56%
Senior Services	581,487	633,234	51,747	8.90%

Other Fund Budget Highlights:

- Increases to the Golf and Cemetery Funds are primarily due to capital expenses planned for FY20. In December 2018 the City Council approved fee adjustments that are expected to generate \$27,869 in additional Parks and Recreation Fund revenues; \$151,396 in additional Water and Sewer Fund revenues; and \$47,736 in additional Golf Course Fund revenues.

- The addition of one full-time equivalent position for FY20 (an additional Water Treatment Plant Operator) in the Water Fund funded primarily by the City of Highwood through a formal IGA.
- In addition to the operating budget shown above, the total FY20 Water and Sewer Fund capital budget is \$1,055,000, compared to FY19 estimated expenditures of \$4.4 million. The reduced figure reflects completion of substantial capital improvements made to the City's Water Treatment Plant in FY19, inclusive of the membrane filter retrofit project. The FY20 budget includes the Forest Hill Road water main project (\$490,000), capital equipment replacement (\$250,000), annual sanitary sewer lining (\$150,000), the smoke testing program, as well as other related repairs (\$150,000). The proposed improvements are set forth in the City's five-year Capital Improvement Plan (CIP) that has been reviewed by the Finance Committee and Public Works Committee in recent months.
- The Parks and Recreation Fund and Deerpath Golf Course Fund merit close monitoring in FY20. Golf Course improvements completed in FY19 are anticipated to positively impact utilization of the course, which may return the Course's financial operations to break-even or better.

FY20 Priorities and Initiatives

The proposed FY20 budget addresses a number of key issues and priorities for the City. Certain programs initiated in FY19 will be carried into the new fiscal year, while a number of new projects will be introduced. Aligning budgetary initiatives with the goals outlined in the Strategic Plan, referenced earlier, has been a top priority. These initiatives for FY20 include:

- Continue monitoring activities at the state and federal level, in particular those activities that could impact the City's financial condition, including a potential property tax freeze, imposition of additional unfunded mandates and potential reductions in State-shared revenue. **(Fiscal Stewardship)**
- Continue to implement the "Welcome Home" marketing campaign to promote the community. **(Community Character, Safety & Health)**
- Continue to pursue opportunities for intergovernmental cooperation with neighboring communities. **(Fiscal Stewardship)**
- Continue economic development efforts inclusive of attracting developers interested in vacant or existing commercial properties. **(Business and Economic Vitality)**
- Promote expansion of commuter transportation service throughout the City and participate in a public-private partnership to enhance commuter service

on the Milwaukee District North Line. **(Multi-Modal Transportation and Infrastructure)**

- Continue to reinvest in aging public infrastructure as set forth in the City's Capital Improvement Program (CIP). **(Multi-Modal Transportation and Infrastructure)**
- Continue the process for updating the City's Comprehensive Plan, with an emphasis on the Central Business District and Housing chapters. **(Business & Economic Vitality; Housing Diversity and Residential Development)**
- Continue evaluation of ten-year comprehensive master park plan. **(Environmental Sustainability, Recreation and Leisure)**

FY19 in Review

As referenced previously, FY19 was a year of transition for the City. In addition to the recent retirement of the City's long-tenured City Manager in January 2019, the City transitioned to a new City Attorney in June 2018 and will welcome a new Mayor in May 2019.

Implementation of a new ERP system was a significant undertaking that required incredible effort on the part of all operating departments. I am pleased to report that the project was completed on-time and under budget. This project has realized operational efficiencies and enhanced internal controls, while expanding online services for the public. The implementation of this generational project is a testament to the dedication of an exceptional City staff who worked tirelessly to ensure its success. City staff will continue to refine and enhance utilization of the new ERP system in the coming years to achieve additional efficiencies while continuing to improve the overall customer experience.

The City also has realized operational efficiencies through shared service agreements with other communities. In September 2018, the City Council approved an Intergovernmental Agreement (IGA) between the Rockland Fire Protection District (RFPD), Village of Libertyville, Libertyville Fire Protection District and City of Lake Forest to provide fire suppression and emergency medical services to RFPD. As a result of a collaborative effort between Lake Forest and Libertyville, residents within the RFPD now receive fire and emergency medical service by two full-time Fire Departments for a lower cost than previously provided by the District's then-volunteer Fire Department. The agreement will also generate \$87,500 in new revenue for Lake Forest in year one.

The City also entered into a separate IGA with the City of Highwood in September 2018 for shared Water Plant Operator services. The revenue generated from this agreement was used to hire an additional Water Plant Operator – the only personnel

addition in the City's FY20 budget. In addition, the City continues to actively participate in the Municipal Partnership Initiative, a bulk-purchasing cooperative, as well as serve as a founding member of the newly-established Northern Illinois Benchmarking Collaborative (NIBC.) The NIBC is a performance management consortium of 12 area communities that are convened to jointly explore, develop, and share performance metrics that support a collaborative performance management and benchmarking program.

The City experienced a significant volume of public and private activity and investment within the community. Projects included, but are not limited to, completion of the History Center (\$300k), Lake Forest Northwestern Hospital's tenant buildout (\$1 million) and South Campus (\$9.2 million) and Chicago Bears' practice fields (\$84 million). Following \$1.2 million in City-funded improvements to Deerpath Golf Course in FY18, privately-funded improvements in FY19 included construction of a new restroom facility/halfway house (\$388k) and purchase of a new golf cart fleet (\$280k). Residential building activity has remained strong, including the redevelopment of the Laurel Avenue property and the McKinley Road condominium project. And, the City approved an economic incentive agreement to facilitate the long-anticipated development of a hotel in Conway Park. Following a June 2018 bluff failure adjacent to the North Beach Access Road, approximately \$650,000 in donations were pledged to allow for a comprehensive and aesthetically pleasing infrastructure project to re-route the road, preserving tableland and trees. All are positive signs of the health and vitality of our community and the private sector's willingness to invest in our future.

Internally, the City remains dedicated to increasing transparency. In FY19, the City implemented an expanded financial transparency section on the City's web site, which now includes comprehensive information on the City's pension obligations and long-term funding strategies.

At the conclusion of FY19, General Fund revenue collections are projected to exceed initial forecasts by nearly \$2 million. The variance is largely attributable to building permit revenue (\$900,000), interest income (\$400,000) and income tax (\$300,000) outperforming initial estimates. General Fund expenditures are estimated at \$125,000 above budget, primarily due to an increase of \$600,000 in the transfer to the Capital Improvements Fund, from \$1 million to \$1.6 million. Personnel vacancy savings for FY19 are projected to total \$443,000.

Conclusion

The City of Lake Forest consistently engages in a thoughtful review of its fiscal policies, practices and funding priorities. We continually search for ways to more

effectively and efficiently meet the service level demands of our residents. City staff actively seek outside funding for capital projects, and the community is fortunate to have a citizenry that donates generously to civic projects, whether they be publicly or privately administered. The City is not content to sit by and let outside influences dictate our future. We will continue to make financial decisions with a focus on controlling our own destiny. The City Council routinely demonstrates its ability to make thoughtful and sometimes difficult decisions to maintain the vibrancy and desirability of Lake Forest as a community. At a time when there are many unknowns, the City's tradition of maintaining conservative financial practices has positioned us to be able to deliberately plan for the future.

In closing, I would like to recognize the tremendous effort of Finance Director Elizabeth Holleb, Assistant Finance Director Diane Hall, the employees of the Finance Department, and the entire Management Staff. This year's financial planning process has been challenging and I cannot overemphasize my gratitude to these individuals for the many hours committed over a six-month period to prepare this comprehensive financial document for your review and consideration.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Jason Wicha", written in a cursive style.

Jason Wicha
City Manager



City Council Fiscal Policy

FISCAL YEAR 2020

Statement Of Policy Purpose

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

These policies will be reviewed annually.

Policy Goals

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

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

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

I. Overall Budget Guidelines

1. The City shall annually adopt a Balanced Budget, for which expenditures in a given fiscal year do not exceed the sum of: 1) estimated revenues for the fiscal year, plus 2) the fund balance at the beginning of the fiscal year. Abide by the target based budgeting process. Target based budgeting ties expenses to projected resources at the beginning of the budget process, rather than cutting expenses after budgets are developed. This methodology reaffirms the relationship between revenues and services, taxes and spending, and involves departments in the process from the beginning.
2. Seek and encourage resident input in budget planning issues and service level decisions.
3. Review all services residents receive and strive to maintain the services at existing levels, unless specific variances are granted by the City Council. Each service should be examined thoroughly to determine if it is still necessary or can be provided in a more cost-effective way. New program initiatives must be measured in terms of their overall fiscal impact and capabilities.
4. Pay for all recurring expenses with recurring revenues, and use non-recurring revenues for non-recurring expenses. Proceeds from land sales (including the Laurel and Western TIF Note) shall be deposited into the Capital Fund unless intended for other legislative initiatives as directed by the City Council.
5. Maintain positive fund balances for all funds.
6. Annually review the cash flow reserves in all City operating funds to ensure adequacy given the volatility and risk of revenues attributable to each fund.
7. Monitor actual revenues and expenditures compared to budget throughout the year so that spending may be reduced as needed to offset revenue shortfalls or unanticipated expenditures.
8. Protect the City's assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities.
9. Abide by the 1991 Property Tax Extension Limitation Act, which limits the annual increase in property tax extensions to the lesser of 5 percent, or the increase in the consumer price index, plus allowances for new construction and voter approved increases, unless the City Council determines that an exception is necessary to preserve the long term financial health of the City.

10. Work actively with legislators and Councils of Government in passing legislation that promotes effective government, reduces unfunded mandates, controls pension and other personnel related costs or otherwise creates unsustainable operating costs for local governments.

II. Expense Guidelines

Personnel

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

Operating Costs

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

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

Program Expansions

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

New Programs

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

Capital Budget

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

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

III. Revenue Guidelines

1. Maintain a diversified and stable revenue structure to shelter the City from short-term fluctuations in any one revenue source. Minimize reliance on State and/or Federal revenues to fund core services.
2. The City Council will determine tax levy allocation amounts to the General Fund, Police and Fire Pension Fund, IMRF/Social Security, Park and Recreation Fund, Special Recreation and the Library.
3. Conservatively but realistically review and estimate projected revenues.

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

IV. Reserve Policies

1. The City will maintain a fund balance for fiscal cash liquidity purposes, (i.e., fiscal reserve), that will provide sufficient cash flow to minimize the potential of short-term tax anticipation borrowing.
2. Unassigned fund balances should be equal to no less than 35% of non-pass through operating revenues for the General Fund plus accrued sick and vacation leave.
3. The City will maintain sufficient self-insurance reserves as established by professional judgment based on the funding techniques utilized, loss records, and required retentions.

4. The City will seek to maintain minimum fund balance targets (unrestricted net position for proprietary funds) in each fund which reflect considerations such as revenue volatility and necessary contingencies. It is noted that certain funds are subject to five year financial forecasts, debt service coverage requirements and/or may be accumulating fund balance to address future capital needs, warranting a fund balance in excess of the minimum target. In the event fund balance falls below the established target for a particular fund, the City shall establish a plan to return the fund balance to its target. The fund balance targets by fund or category of funds is as follows:
 - General Fund – see Section IV.2
 - Parks and Recreation Funds (combined) – 25% of operating revenue
 - Other Non-major Special Revenue Funds – 10% of operating revenue
 - Debt Service Funds – N/A
 - Capital Project Funds – The Capital Improvement Fund should maintain sufficient fund balance (minimum of \$1 million) to address unanticipated capital expenses not foreseen during the annual CIP and budget development process.
 - Water and Sewer Enterprise Fund/Operating – 33% of operating revenue plus one years' debt service + \$500,000
 - Water and Sewer Enterprise Fund/Capital – 0%
 - Deerpath Golf Course Fund – 15% of operating revenue
 - Fleet Fund – 15% of operating revenue
 - Self Insurance Fund – 25% of operating revenue + OPEB reserve
 - Liability Insurance Fund – 50% of operating revenue
 - Police and Fire Pension Funds – N/A; subject to statutory and actuarial requirements
 - Cemetery Trust Fund – N/A; subject to bequest requirements and Cemetery Commission policy

V. Investment Policies

1. The City will follow the investment policy approved by the City Council on February 6, 2017, or a subsequently approved revision to the investment policy.
2. The City will conduct an analysis of cash flow needs on an on-going basis. Disbursements, collections, and deposits of all funds will be scheduled to insure maximum cash availability and investment potential.
3. The City will, where permitted by law, pool cash from its various funds for investment purposes.
4. The City will invest City revenue to maximize the rate of return while maintaining a low level of risk.

5. The City will review contractual consolidated banking services every five years.

VI. Debt Policies

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

VII. Accounting, Auditing, And Financial Reporting Policies

1. The City will establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Illinois, and Generally Accepted Accounting Principles (GAAP), for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
2. The City's financial accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).
3. The City will strive to collect the majority of its receivables within thirty days.
4. The City will retain the right to perform financial, compliance, and performance audits on any entity receiving funds or grants from the City.

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

Other Applicable Financial Policies:

- **Pension Funding Policy**
- **Investment Policy**

Amended: October 2018



CITY OF LAKE FOREST FY2018—FY2022 STRATEGIC PLAN

MAY 1, 2019 BUDGET UPDATE

The City of Lake Forest's first Strategic Plan was developed in the early 1990s and the community principles it included still resonate today. This Plan was updated in 2005 and again in 2011 to reflect changes and new realities in the community, while respecting the City's long-held principles of careful and thoughtful planning. The FY2018—FY2022 Strategic Plan is built upon the founding principles and core values of the City of Lake Forest, as well as those in the previous Strategic Plans. The Strategic Plan is a guide and is designed to accommodate changing circumstances while retaining a commitment to strategic priorities and their corresponding goals.

The Strategic Plan offers the City direction, while honing in on issues that are critically important to preserving and enhancing the quality of life in Lake Forest. Each department within the City utilizes the Strategic Plan to reflect on its mission, goals and objectives for a given year. These are reflected in each department's budget narrative included in the City's Comprehensive Fiscal Plan (Budget). For example, the City's Finance Department recognizes that receiving the Government Finance Officers Association annual award for excellence in financial reporting promotes fiscal stewardship by ensuring the public is well informed and understands the financial condition of the City.

The priority goals selected, along with the percentage of objectives that have completed projects assigned to them, for the FY2018—FY2022 Strategic Plan are included below:

- Fiscal Stewardship (66% Complete)
- Business & Economic Vitality (66% Complete)
- Housing Diversity & Residential Development (60% Complete)
- Community Character, Safety, and Health (93% Complete)
- Environmental Sustainability, Leisure and Recreation (90% Complete)
- Multi-Modal Transportation & Infrastructure (73% Complete)

Overall, **82%** of the priority items and objectives have been completed or have projects identified for completion over the next three years.

Below is a summary of major Strategic Plan accomplishments and highlights of initiatives that were completed this past year. To view a full list of initiatives that are complete, underway, or planned for the future, please visit the City's priority goal scorecards online at www.cityoflakeforest.com/strategicplan.

For a complete list of the City's Strategic Plan Initiatives please visit www.cityoflakeforest.com/strategicplan

FISCAL STEWARDSHIP



As an Aaa Bond-rated community, the City of Lake Forest is financially sustainable, efficient, community-oriented and values its employees.

- Enterprise Resource Planning System (Implementation of BS&A ERP software solution)
- Comprehensive Budget Development and Reporting Process utilizing City's New ERP System
- Launched BS&A Online Services Module to facilitate customer online transactions and employee self-service through City's New Enterprise Resource Planning System
- Electronic Document Management System (Evaluate options to replace existing software solution)
- Established Alternative Health Insurance Coverage Program
- Establish Fire Department Five Year Comprehensive Vehicle Apparatus Replacement Plan
- Consolidated Public Safety Services for Fire and EMS Services to Rockland Knollwood Fire Protection District
- Successful land transfer of City-owned property to Lake Forest Open Lands Association for the enhancement of the McCormick Ravine Restoration Project
- Awarded Distinguished Budget Presentation Award and Certificate of Achievement for Excellence in Financial Reporting Award from the Government Finance Officers Association (GFOA)

BUSINESS & ECONOMIC VITALITY



The City recognizes the importance of economic health in the community, promoting innovation, competitiveness and entrepreneurship in Lake Forest.

- Approval of Architecture and Site Design for the Hyatt Place Hotel Development
- Adoption of updated Building and Life Safety Codes to align City Code with State and National Building Codes
- Implementation of Enterprise Resource Planning System as it relates to the BS&A Online Module for electronic plan review, permitting and inspection process
- Evaluation of alternative mobile parking payment processors and pay terminals for Municipal Parking Program
- Review of Waukegan Road Business District/Route 43 Corridor as part of the update to the City's Comprehensive Plan

HOUSING DIVERSITY & RESIDENTIAL DEVELOPMENT



The City of Lake Forest has a balanced approach to quality development, redevelopment and adaptive reuse that supports a strong and diverse community with ever-changing needs.

- Facilitated and encouraged the completion of the construction activities at the McKinley Road Residential Redevelopment Project.
- Approval of Architectural and Site Design for McKinley/Scott Road Duplex Residential Development
- Initiated Comprehensive Plan Update Process
- Adoption of updated Building and Life Safety Codes to align City Code with State and National Building Codes
- Implemented enhancements to building permit application and inspection process through implementation of new Enterprise Resource Planning (ERP) software solution
- Reestablished the Housing Trust Board

COMMUNITY CHARACTER, SAFETY, & HEALTH



The City of Lake Forest is a community that supports and enhances the well-being, success and achievement of children, youth and families by providing exceptional safety and security of its residents, businesses, employees and visitors in addition to ongoing promotion of the community's four cornerstones: Family, Education, Tradition and Philanthropy.

- Implemented technology enhancements (i.e. transparency portal, camera upgrades, online community calendar, etc.) to promote community engagement and transparency
- Adoption of Veteran's Park
- Continued implementation of Comprehensive Parks and Recreation Master Plan
- Initiated Elementary After School Enrichment Program—Everett Elementary School
- Implemented the Smart 911™ Safety Profile System
- Hosted various community events, recreational pursuits and family-friendly programming
- Partnered and collaborated with local schools to provide youth and adolescent specific programming
- Continued to partner with Lake Forest College to provide youth mentor and afterschool programming
- Continued to foster positive relationships between youth and the Police Department through the creation of meaningful youth and adolescent programming

ENVIRONMENTAL SUSTAINABILITY, LEISURE & RECREATION



Lake Forest respects, protects and enhances the health of its citizens and the quality of its natural environment.

- Completed Emerald Ash Borer Insecticide Treatment Program
- Completed North Beach Access Road Assessment, Pre-Design and Design Phase
- Completed Stormwater Sewer Upgrades
- Completed the installation of Water Treatment Plant Filtration System and cleaning of Intake Lines
- Completed equipment upgrades to Forestry and Parks Maintenance Program
- Held Community Forums on “Water, Rainfall and Ravines” and “Solar Energy”
- Successful completion of Lake Forest Cemetery Ravine Restoration Process
- Achieved City SolSmart award and designation
- Expanded food & beverage and concession offerings at the lakefront
- Successful land transfer of City-owned property to Lake Forest Open Lands Association for the enhancement of the McCormick Ravine Restoration Project

MULTI-MODAL TRANSPORTATION & INFRASTRUCTURE

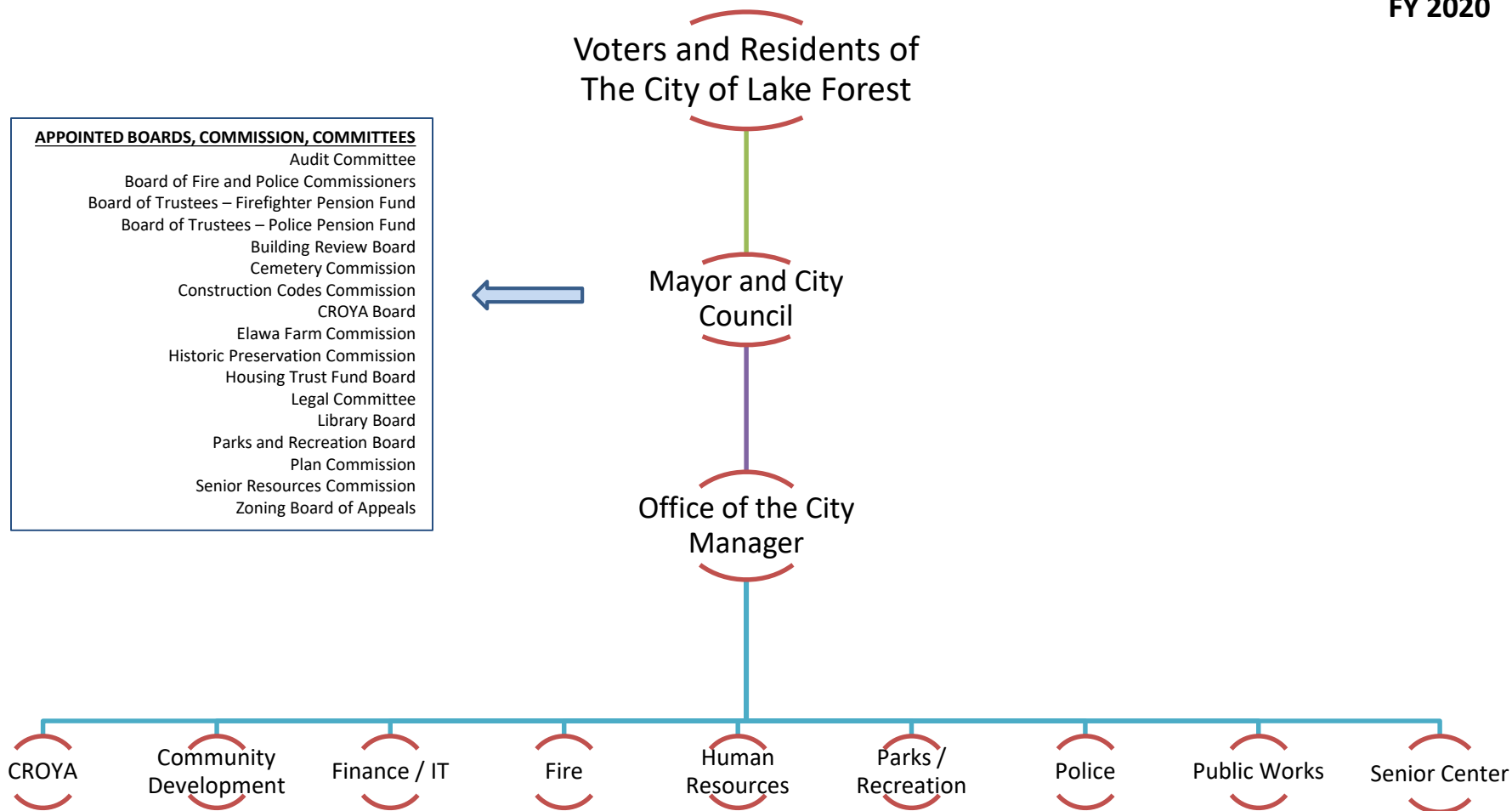


A multi-modal transportation network that supports sustainable land use and provides internal mobility and regional connectivity for Lake Foresters.

- East Side Train Station Renovation Project
- Participated in Lake County Paratransit Market Study
- Participated in Lake County Reverse Commute Two-Year Initiative
- Removal of damaged Forest Park Beach Boardwalk
- Received approval from IDOT for the intersection design plans at Waukegan Road/Everett Road
- Completed a sidewalk condition inspection report City-wide
- Completed a pavement condition assessment report City-wide
- Completed design of the Waukegan Road Sidewalk Donor Project

For more information regarding The City of Lake Forest’s Strategic Plan, or to view a copy of The City of Lake Forest’s Strategic Plan document and project tracking database, please contact City Hall at cityhall@cityoflakeforest.com or visit www.cityoflakeforest.com/strategicplan.

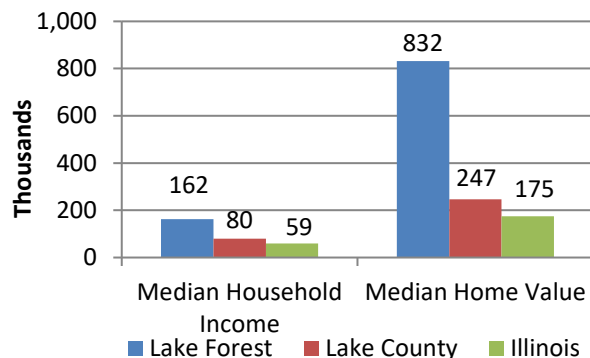
For a complete list of the City’s Strategic Plan Initiatives please visit www.cityoflakeforest.com/strategicplan



The City of Lake Forest City Profile



The City of Lake Forest was incorporated as a city under a charter granted by the Illinois State Legislature in 1861 and amended in 1869. Lake Forest is a residential community of 19,375 people and has a land area of 17.18 square miles. It is situated on Lake Michigan, thirty miles north of downtown Chicago in Lake County. It is one of eight Chicago suburban communities north of Chicago fronting on Lake Michigan which are collectively referred to as the “North Shore.”



In its American Community Survey, 2012-2016 estimates, the U.S. Census Bureau reported the City had a median household income and median home value significantly higher than comparable figures for Lake County and the State of Illinois.

The City adopted the Council-Manager form of government in 1956. Policy making and legislative authority are vested in the City

Council, which consists of a Mayor and an eight-member Council. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City, and for hiring the heads of the City's departments. The Council members are elected to two-year staggered terms with three Council members elected every two years. Aldermen serve a maximum of three terms. The Mayor is elected to a two-year term and serves a maximum of two terms.

The City became a home-rule municipality in 2004 pursuant to a City-wide referendum. Home rule status provides the City additional revenue authority, and it has no statutory general obligation debt limit or statutory property tax rate limitations. The City maintains a “Aaa” bond rating by Moody’s Investors Service, which was most recently affirmed in 2017. The City has maintained this bond rating since 1988.

The City provides a full range of services including police protection, fire protection, paramedic service, refuse disposal, commuter parking, compost center, recreation center, senior center, community parks, golf course, street maintenance, forestry, cemetery and a water production facility.

This comprehensive fiscal plan is designed to provide our citizens, customers, investors and creditors with a general overview of the City’s finances and to demonstrate the City’s accountability for the money it receives. Additional information regarding the City can be found on the City web site at www.cityoflakeforest.com. Questions or requests for additional financial information may be directed to Elizabeth Holleb, Finance Director, City of Lake Forest, 800 N. Field Drive, Lake Forest, IL 60045.

City of Lake Forest Budget Process

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

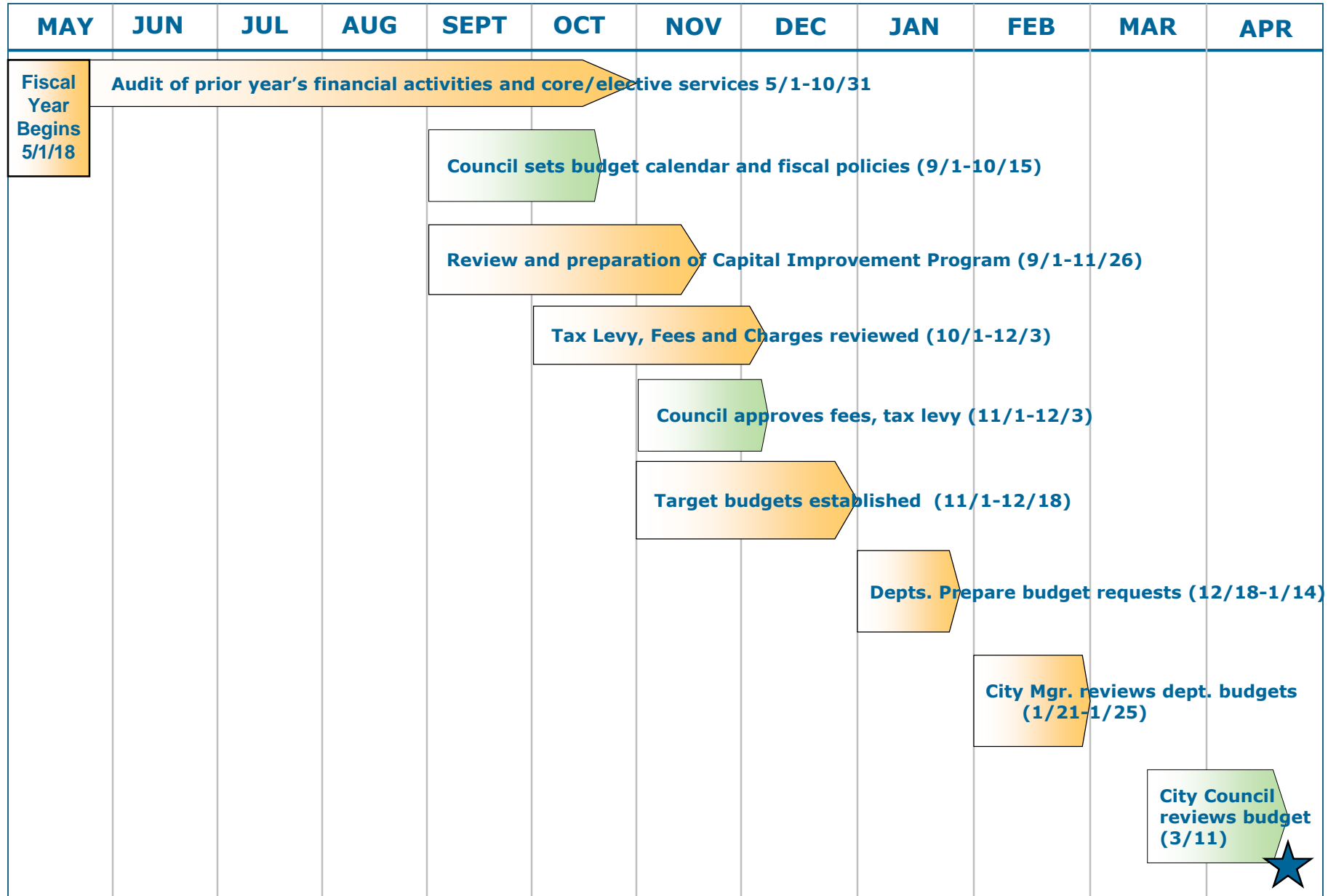
The Appropriation Ordinance includes any approved rollovers of prior year budget amounts that were deferred or not completed by fiscal year end. These rollovers are added to the City's original approved budget in July. In addition, the Appropriation Ordinance provides for a "contingency" in each fund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


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

A budget workshop is conducted in November with the Finance Committee of the City Council. This workshop is focused on the tax levy and fee recommendations, as well as the five-year capital improvement program. Following City Council adoption of the tax levy and fees in early December, the Finance Department prepares targets for each operating department establishing the total allowable budget amount to be submitted. Operating departments prepare line-item budget submissions within the total allowable target and may submit discretionary budget requests for items that could not be included within the target. In February, the City Manager and Finance Director conduct meetings with each department to review budget submittals and discretionary budget requests. The preliminary budget is prepared and submitted to the City Council Finance Committee, which conducts a second budget workshop in March to review the preliminary budget. Final budget discussions occur at the April Finance Committee meeting and the recommended budget is submitted to the City Council for approval at its first meeting in May (April 15 for the FY20 budget).


Public input regarding the City budget may occur at the November and March budget workshops, April Finance Committee meeting and May City Council meeting.

Comprehensive Financial Program -- FY2020 Budget Timeline



 = Council Action

 = City Staff Action

 = City Council Adopts Budget 4/15/19

**City of Lake Forest
Fund Listing**

#	Fund Name	Budgeted?	Appropriated?	CAFR Reporting Fund Type	Major/ Non-Major	Comments
101	General - primary operating fund	Yes	Yes	General	Major	Funds 101-124 are combined for CAFR reporting
120	Flex-unused flex spending	Yes	Yes	General		
122	LF Hospital*-Hospital construction	Yes	Yes	General		
124	MS Site Project-Old MS redevelopment	Yes	Yes	General		
201	Park and Public Land - park impact fees	Yes	Yes	Special Revenue	Non-Major	Funds 220-224 combined for CAFR
202	Motor Fuel Tax - State MFT allotment	Yes	Yes	Special Revenue	Non-Major	
205	Emerg Telephone - E911 surcharge revenue	Yes	Yes	Special Revenue	Non-Major	
210	Senior Resources - Senior services/programs	Yes	Yes	Special Revenue	Non-Major	
220	Parks and Recreation - primary operating	Yes	Yes	Special Revenue	Major	Funds 220-224 combined for CAFR
223	Parks Equip Reserve-capital reserve	Yes	Yes	Special Revenue		
224	Special Recreation-Special Rec tax levy	Yes	Yes	Special Revenue		
230	Cemetery - operation of City cemetery	Yes	Yes	Special Revenue		
245	Foreign Fire-Foreign Fire Tax allotment	Yes	No	Special Revenue	Non-Major	Statutory Authority
247	Police Restricted Funds-legally restricted	Yes	Yes	Special Revenue	Non-Major	
248	Housing Trust-Affordable housing programs	Yes	Yes	Special Revenue	Non-Major	
311	Capital Improvements-City wide CIP	Yes	Yes	Capital Projects	Major	
322	Laurel/Western TIF-TIF District	Yes	Yes	Capital Projects	Non-Major	All Debt Service Funds are combined for CAFR; appropriation authority is granted with individual bond ordinances, except for transfers out
422	SSA 25 Knollwood Sew-Debt service	Yes	No	Debt Service	Non-Major	
423	SSA26 Waukegan Sew-Debt service	Yes	No	Debt Service		
424	SSA 29 Saunders Rd-Debt service	Yes	No	Debt Service		
425	2004B/2011B Storm-Debt service	Yes	Partial	Debt Service		
428	2009 GO Bonds-Debt service	Yes	No	Debt Service		
429	2010 GO Bonds-Debt service	Yes	No	Debt Service		
432	2013 Refunding 2010A-Debt service	Yes	No	Debt Service		
433	2015 GO Bond Issue-Debt service	Yes	No	Debt Service		
501	Water and Sewer - utility operating fund	Yes	Yes	Enterprise	Major	Funds 501-508 combined for CAFR
508	Wat and Sew Capital-water/san sewer cap	Yes	Yes	Enterprise	Non-Major	
510	Deerpath Golf Course - utility operating fund	Yes	Yes	Enterprise		
601	Fleet - fleet mgt services to all depts	Yes	Yes	Internal Service	Non-Major	Non-Major
605	Liability Insurance - Liab/Workers Comp	Yes	Yes	Internal Service		
610	Self Insurance - Medical/Dental	Yes	Yes	Internal Service		
701	Fire Pension-Fire pension fund	Yes	Yes	Pension Trust	Non-Major	Non-Major
702	Police Pension-Police pension fund	Yes	Yes	Pension Trust		
709	Trust Care Funds-Cemetery trusts	No	No	Private Purp Trust	Non-Major	
752	Special Assessment-held for others	No	No	Agency	Non-Major	Non-Major
240	Library	No	Yes	Component Unit	N/A	

* Fund Closed in FY19

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

#	Fund Name	City Manager	Community Development	CROYA	Finance/IT	Fire	Human Resources	Parks and Recreation	Police	Public Works	
101	General	•	•	•	•	•		•	•		
120	Flex					•					
122	LF Hospital		•						•		<i>Fund Closed FY19</i>
124	MS Site Project		•						•		
201	Park and Public Land						•				
202	Motor Fuel Tax								•		
205	Emerg Telephone				•			•			
210	Senior Resources						•				
220	Parks and Recreation						•				
223	Parks Equip Reserve						•				
224	Special Recreation						•				
230	Cemetery						•				
245	Foreign Fire				•						<i>Separate Board</i>
247	Police Restricted Funds						•				
248	Housing Trust		•								
311	Capital Improvements	•	•	•	•	•	•	•	•		
322	Laurel/Western TIF		•						•		
422	SSA 25 Knollwood Sew			•							
423	SSA26 Waukegan Sew			•							
424	SSA 29 Saunders Rd			•							
425	2004B/2011B Storm			•							
428	2009 GO Bonds			•							
429	2010 GO Bonds			•							
432	2013 Refunding 2010A			•							
433	2015 GO Bond Issue			•							
501	Water and Sewer			•					•		
508	Wat and Sew Capital								•		
510	Deerpath Golf Course						•			•	
601	Fleet									•	
605	Liability Insurance			•		•					
610	Self Insurance			•		•					
701	Fire Pension				•						<i>Separate Board</i>
702	Police Pension							•			<i>Separate Board</i>
709	Trust Care Funds						•				<i>Non-budgeted Fund</i>
752	Special Assessment			•							<i>Non-budgeted Fund</i>
240	Library										<i>N/A - component unit</i>

City of Lake Forest

Basis of Accounting versus the Budgetary Basis

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

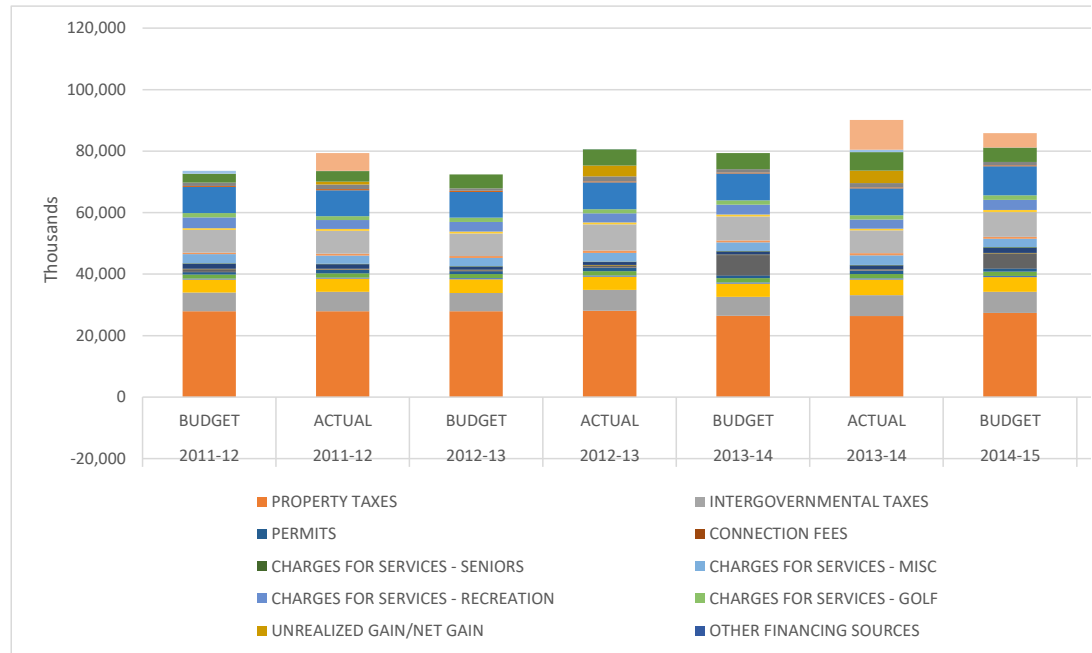
Governmental fund budgets (General/Special Revenue/Debt Service/Capital Projects) are adopted for all funds on a basis consistent with GAAP. All proprietary funds (Enterprise/Internal Service) are budgeted in accordance with GAAP except that bond proceeds, principal retirement on long-term obligations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

Other minor variances include:

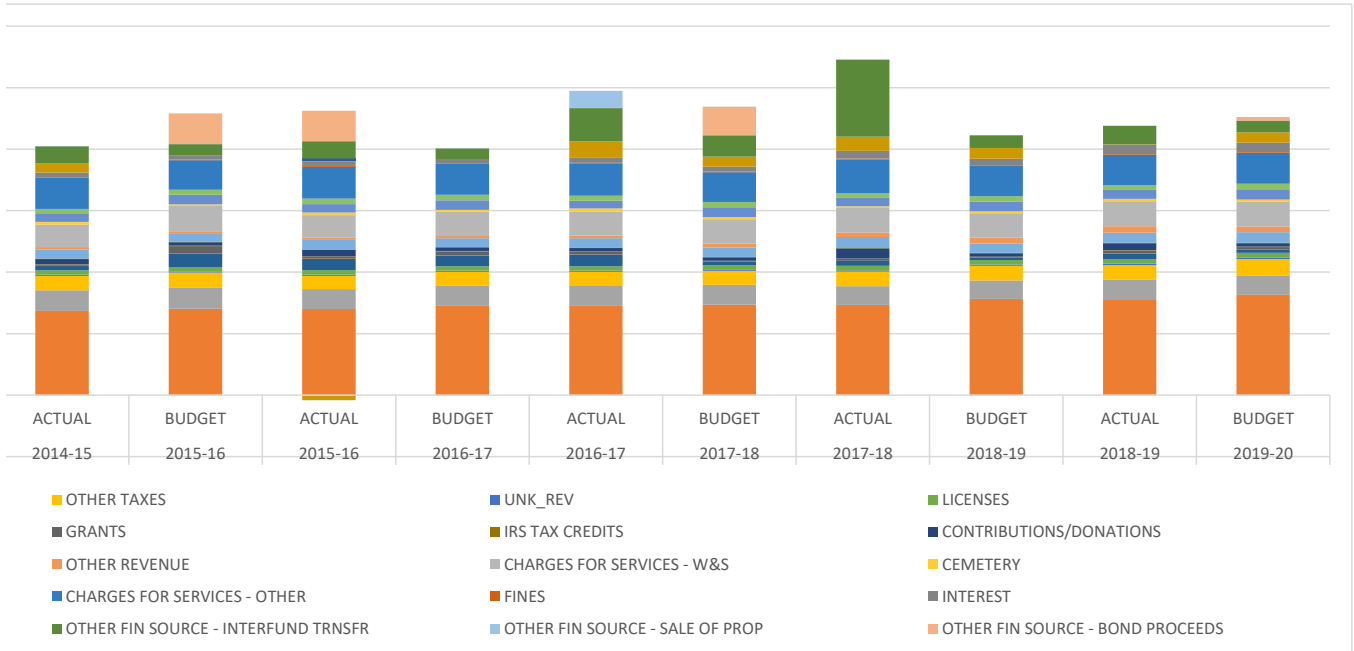
- Changes in fair value of investments are not budgeted in the Cemetery, fire pension, police pension and trust care funds.
- Repayment on long term loans is budgeted as revenue, but reflected as a reduction in receivable under GAAP.
- The Library, a component unit of the City for GAAP financial reporting,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

**CITY OF LAKE FOREST
REVENUE BY SOURCE COMPARISON
ALL CITY FUNDS**

DESCRIPTION	2011-12 BUDGET	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ACTUAL	2014-15 BUDGET
PROPERTY TAXES	27,900,202	27,926,754	27,912,898	28,053,130	26,429,658	26,399,309	27,367,372
INTERGOVERNMENTAL TAXES	6,105,210	6,303,539	5,982,545	6,809,686	6,177,190	6,725,270	6,856,433
OTHER TAXES	4,186,205	4,289,094	4,422,463	4,310,851	4,318,478	5,110,438	4,810,735
UNK_REV	334,860	371,006	359,000	394,137	367,002	407,248	365,447
LICENSES	1,376,240	1,374,761	1,377,820	1,375,833	1,376,443	1,397,762	1,430,557
PERMITS	727,387	1,100,978	875,525	1,074,361	974,896	1,079,576	1,049,007
CONNECTION FEES	65,000	81,850	78,000	87,420	92,500	106,285	83,000
GRANTS	895,000	155,115	234,940	683,035	6,433,485	149,163	4,794,900
IRS TAX CREDITS	168,384	168,384	168,384	168,384	168,384	154,997	168,384
CONTRIBUTIONS/DONATIONS	1,635,063	1,437,091	1,008,066	972,940	988,846	1,291,599	1,629,071
CHARGES FOR SERVICES - SENIORS	181,278	145,306	168,500	170,193	173,200	177,944	179,500
CHARGES FOR SERVICES - MISC	2,891,246	2,667,800	2,658,945	2,822,960	2,799,061	3,085,599	2,759,437
OTHER REVENUE	523,323	665,757	593,280	730,905	622,718	747,958	599,050
CHARGES FOR SERVICES - W&S	7,359,880	7,364,720	7,349,154	8,507,621	7,819,274	7,409,494	8,103,371
CEMETERY	606,077	606,409	616,683	620,064	625,934	495,740	634,945
CHARGES FOR SERVICES - RECREATION	3,460,689	2,923,436	3,178,987	2,988,662	3,184,507	2,998,748	3,323,265
CHARGES FOR SERVICES - GOLF	1,398,546	1,216,250	1,358,734	1,320,895	1,428,889	1,394,424	1,476,404
CHARGES FOR SERVICES - OTHER	8,514,416	8,488,708	8,388,724	8,718,184	8,711,243	8,734,643	9,405,833
FINES	361,790	381,559	362,670	379,549	362,500	297,005	317,500
INTEREST	1,108,123	1,431,111	813,424	1,595,814	1,045,836	1,464,964	1,093,470
UNREALIZED GAIN/NET GAIN		994,605		3,526,109		3,999,212	
OTHER FINANCING SOURCES							
OTHER FIN SOURCE - INTERFUND TRNSFR	2,842,182	3,426,723	4,524,907	5,325,564	5,236,013	6,008,233	4,688,883
OTHER FIN SOURCE - SALE OF PROP	940,000	34,055		64,549		791,388	20,000
OTHER FIN SOURCE - BOND PROCEEDS		5,810,828				9,741,093	4,700,000
	73,581,101	79,365,839	72,433,649	80,700,846	79,336,057	90,168,092	85,856,564

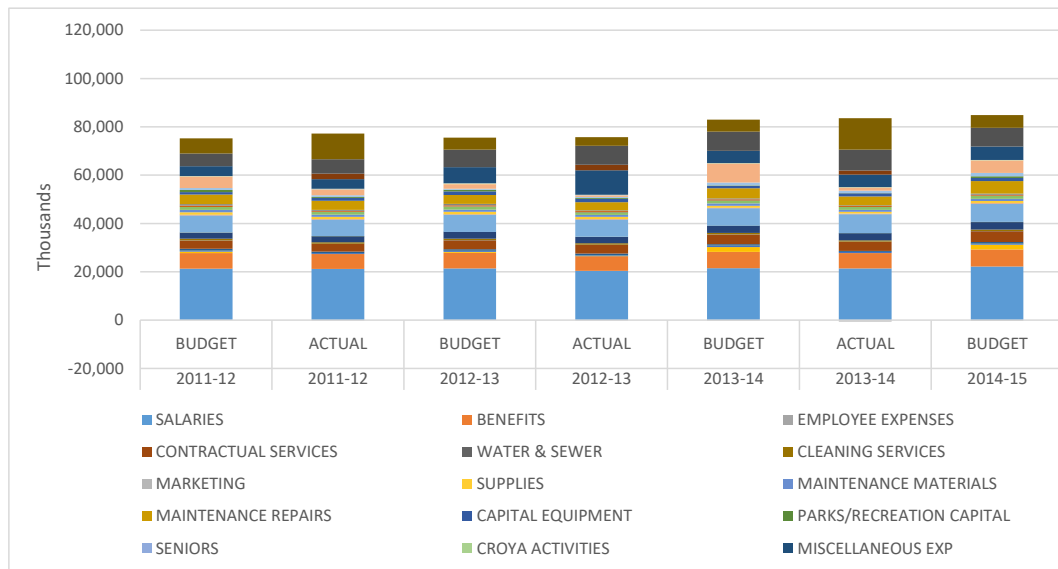


2014-15 ACTUAL	2015-16 BUDGET	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET
27,343,259	28,053,906	28,029,079	29,023,696	29,035,951	29,414,014	29,302,787	31,296,640	31,232,238	32,585,738
6,753,992	6,825,413	6,455,973	6,618,458	6,431,739	6,448,531	6,101,480	6,004,895	6,365,374	6,317,262
4,641,466	4,966,061	4,317,316	4,482,596	4,609,057	4,527,592	4,786,506	4,775,238	4,711,587	5,297,251
405,457	372,302	400,994	370,000	404,252	370,000	412,444	377,100	478,519	602,901
1,440,258	1,437,600	1,444,166	1,438,000	1,415,543	1,451,185	1,438,062	1,464,967	1,431,315	1,433,056
1,380,808	4,294,712	3,778,402	3,377,287	3,741,855	1,208,900	1,794,214	904,400	1,793,999	951,600
113,630	68,000	151,990	103,000	95,565	98,000	90,635	51,410	83,700	73,600
303,104	2,450,327	379,255	1,316,585	828,468		353,558		858,002	892,336
156,176	168,384	156,513	127,768	153,915	151,697	152,012	149,256	150,003	147,055
1,712,139	1,066,160	2,109,541	1,059,052	1,103,305	1,111,677	3,264,644	1,050,427	2,317,001	1,102,029
177,528	180,700	148,187	197,409	149,054	187,940	139,548	178,150	146,885	170,625
2,917,441	2,757,298	3,074,032	2,887,230	3,051,184	3,017,546	3,568,354	3,085,549	3,286,737	3,387,211
776,070	648,950	728,757	705,700	837,117	1,298,575	1,478,858	1,886,623	2,048,876	1,901,083
7,366,874	8,172,827	7,317,934	7,934,327	7,765,505	7,918,041	7,972,949	7,913,027	8,183,049	8,082,286
811,710	547,887	886,320	602,640	1,058,367	666,380	581,595	661,350	713,500	647,600
2,844,560	3,134,296	2,742,506	3,105,298	2,520,926	3,241,599	2,675,688	3,155,913	2,900,296	3,363,711
1,414,092	1,688,552	1,757,036	1,840,921	1,605,823	1,680,546	1,480,618	1,707,000	1,589,186	1,815,784
10,031,891	9,529,831	10,357,038	10,073,061	10,412,078	9,719,530	10,975,035	9,856,690	9,803,608	10,043,002
287,333	265,000	257,743	225,250	321,168	208,600	345,438	227,000	275,500	227,000
1,518,949	1,275,779	1,613,770	1,275,227	1,795,310	1,587,884	2,543,145	2,153,062	3,133,183	3,024,425
2,871,938		(1,636,264)		5,195,315	3,254,150	4,555,390	3,460,000	50,000	3,360,000
		830,080							
5,651,417	3,726,963	5,602,385	3,447,853	10,792,220	6,950,560	25,119,741	4,144,324	6,030,282	3,862,785
25,674	20,000	79,257	20,000	5,639,209	20,000	44,930	20,000	71,300	20,000
	10,000,000	9,886,384			9,300,000				1,165,000
80,945,766	91,650,948	90,868,394	80,231,358	98,962,926	93,832,947	109,177,631	84,523,021	87,654,140	90,473,340

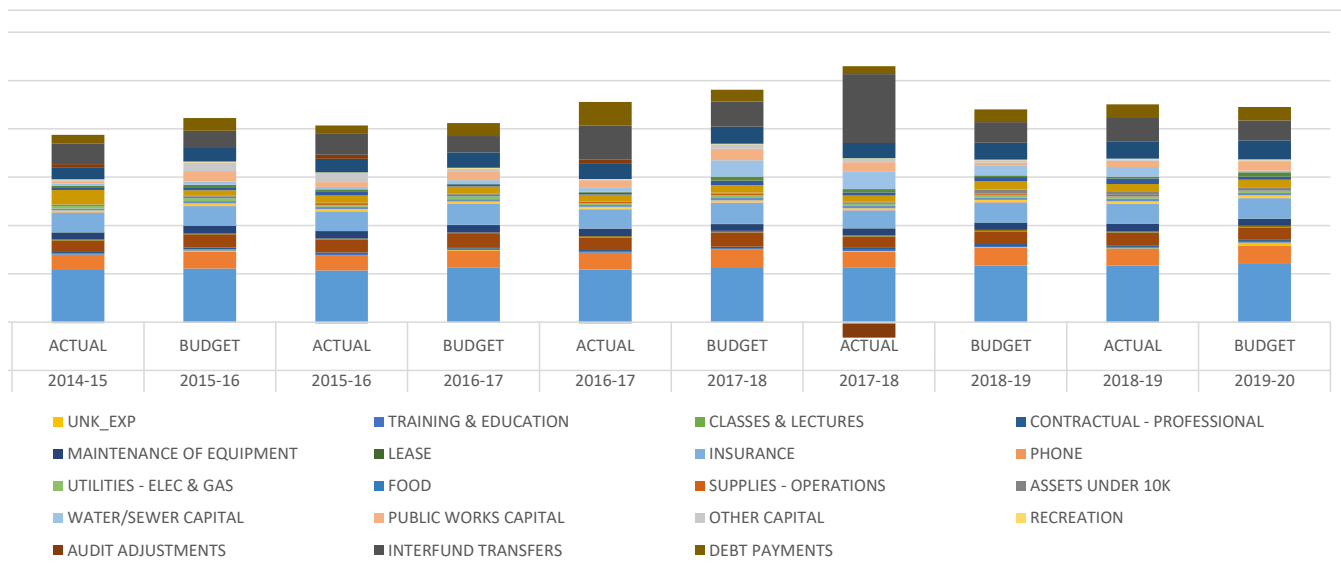


**CITY OF LAKE FOREST
EXPENSES BY TYPE COMPARISON
ALL CITY FUNDS**

DESCRIPTION	2011-12 BUDGET	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ACTUAL	2014-15 BUDGET
SALARIES	21,269,098	21,163,942	21,350,529	20,394,382	21,476,929	21,414,824	22,210,230
BENEFITS	6,434,613	6,177,690	6,469,231	6,054,078	6,771,730	6,374,554	7,016,730
EMPLOYEE EXPENSES		(126,924)		(189,385)	(280,170)	(532,779)	(326,800)
UNK_EXP	668,950		433,924	44,502	1,999,100	4,630	1,985,000
TRAINING & EDUCATION	500,761	388,498	515,075	406,279	519,392	412,147	519,698
CLASSES & LECTURES	12,000	14,722	21,500	22,950	21,500	20,362	21,500
CONTRACTUAL - PROFESSIONAL	608,200	597,598	598,200	613,008	596,950	459,220	605,107
CONTRACTUAL SERVICES	3,449,347	3,222,348	3,604,999	3,591,380	3,967,723	3,707,472	4,453,283
WATER & SEWER	102,443	97,136	103,998	129,026	109,450	89,657	92,317
CLEANING SERVICES	649,500	559,115	652,500	555,276	638,600	552,833	596,450
MAINTENANCE OF EQUIPMENT	2,545,258	2,477,226	2,700,714	2,601,973	2,939,615	2,926,060	3,039,881
LEASE	75,427	70,153	78,999	104,698	77,419	76,448	88,364
INSURANCE	7,052,075	6,904,394	7,118,748	7,167,221	7,181,553	7,832,003	7,626,307
PHONE	309,731	189,635	200,339	205,226	229,795	211,114	217,291
MARKETING	8,000	6,404	27,000	5,613	27,000	18,675	23,170
SUPPLIES	983,852	833,321	938,657	849,064	801,637	698,269	788,523
MAINTENANCE MATERIALS	933,524	935,618	954,936	802,226	943,249	858,597	950,996
UTILITIES - ELEC & GAS	1,182,533	1,130,991	1,184,653	1,087,567	1,223,613	1,151,359	1,188,718
FOOD	40,000	22,413	31,950	22,791	25,500	20,038	25,800
SUPPLIES - OPERATIONS	581,036	404,950	497,016	455,390	482,230	419,143	489,156
ASSETS UNDER 10K	657,345	437,534	648,996	325,011	357,950	297,249	479,200
MAINTENANCE REPAIRS	3,935,000	3,761,331	3,668,000	3,389,187	4,194,000	3,691,751	5,154,000
CAPITAL EQUIPMENT	992,000	1,156,771	1,488,800	1,383,304	950,013	1,201,381	1,301,613
PARKS/RECREATION CAPITAL	910,000	451,983	690,000	411,945	275,000	114,107	623,925
WATER/SEWER CAPITAL	745,000	666,594	375,000	353,598	1,175,000	995,296	1,400,000
PUBLIC WORKS CAPITAL	4,675,761	2,355,312	1,933,047	586,890	7,692,060	1,233,371	5,085,033
OTHER CAPITAL		13,157					17,500
RECREATION	186,809	182,360	199,048	156,628	202,929	163,502	186,948
SENIORS	92,000	78,296	77,000	90,149	77,000	100,802	79,500
CROYA ACTIVITIES	65,000	60,623	69,000	63,439	68,000	55,003	68,000
MISCELLANEOUS EXP	4,016,886	3,961,769	6,675,018	10,118,599	5,062,321	5,121,114	5,566,158
AUDIT ADJUSTMENTS		2,340,790		2,297,202		1,652,167	
INTERFUND TRANSFERS	5,320,731	5,904,105	7,218,731	7,904,741	7,889,308	8,657,892	7,696,520
DEBT PAYMENTS	6,187,978	10,684,521	5,010,603	3,487,083	4,961,617	13,064,160	5,260,765
	75,190,858	77,124,376	75,536,211	75,491,041	82,658,013	83,062,421	84,530,883



2014-15 ACTUAL	2015-16 BUDGET	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET
21,573,437	22,203,869	21,443,179	22,473,673	21,743,846	22,763,981	22,441,766	23,418,357	23,403,396	24,103,951
6,318,611	7,033,779	6,281,764	7,187,437	6,938,389	7,132,294	6,806,307	7,357,396	6,932,439	7,503,603
(440,353)	(326,791)	(530,100)	(167,959)	(538,996)	(130,938)	(700,613)	(280,340)	(354,708)	(310,627)
38,400	440,944	40,402	201,250	16,266	183,787	230,591	205,345	212,741	1,315,200
468,604	502,702	441,975	542,956	427,470	539,118	473,151	571,949	523,625	651,736
20,642	21,000	16,712	21,000	15,659	21,262	17,328	18,000	18,000	18,000
604,217	640,715	642,019	621,225	683,415	619,117	779,260	708,105	762,605	746,885
4,568,524	5,408,849	5,131,553	5,396,388	5,147,925	5,843,554	4,587,601	5,243,081	5,079,491	4,865,896
80,231	90,120	81,755	92,608	107,299	116,929	111,933	113,415	121,824	107,822
525,722	573,592	551,902	567,003	567,985	582,769	544,629	540,077	633,944	533,456
2,933,965	2,995,983	3,019,462	3,096,295	3,042,034	2,807,146	2,775,055	2,951,679	2,948,016	2,918,038
99,302	83,443	71,099	82,436	75,958	80,422	67,305	80,422	69,646	70,710
8,070,590	8,067,348	8,030,231	8,652,855	7,897,012	8,664,998	7,398,508	8,281,128	8,255,282	8,498,667
184,428	214,265	190,987	190,674	197,605	192,600	162,304	190,988	171,505	186,958
14,370	22,801	12,505	18,216	16,712	48,856	38,624	57,200	53,360	56,942
760,353	815,660	807,535	780,060	805,863	832,621	704,768	862,467	838,291	880,511
808,066	968,118	936,204	927,611	849,266	950,574	954,649	994,979	1,026,416	1,003,492
1,005,455	1,228,257	744,270	1,222,647	734,962	1,063,585	808,308	945,375	936,790	948,075
27,178	93,656	87,309	94,696	85,783	92,236	93,637	97,017	124,927	132,229
440,248	504,849	425,228	533,491	451,800	596,795	461,902	579,714	574,681	547,601
213,369	401,218	416,093	581,222	243,328	444,117	356,930	1,625,010	1,158,950	487,301
5,880,877	2,234,000	2,985,075	2,869,785	2,686,752	3,045,250	2,548,375	3,366,374	3,343,111	3,345,500
1,216,240	1,288,067	1,542,399	867,988	849,942	1,918,935	1,356,886	1,839,788	2,235,112	1,325,797
505,684	1,028,366	1,035,221	370,597	412,375	1,644,344	1,364,225	728,333	764,474	1,804,684
1,000,301	1,325,000	1,002,313	1,346,330	1,594,211	6,827,890	7,149,747	3,878,749	4,018,749	650,000
995,719	4,379,577	1,970,387	3,344,841	3,139,476	4,785,085	3,990,491	1,315,024	2,624,582	3,620,619
420,881	3,575,000	3,841,345	1,473,360	214,716	1,684,000	1,349,950	987,500	530,925	700,000
162,751	183,274	183,809	220,512	204,357	206,810	187,725	204,765	222,762	204,500
104,650	80,000	65,261	106,100	66,696	75,680	56,544	68,000	59,000	67,000
57,065	68,000	59,426	68,000	63,931	68,000	65,065	68,000	68,000	68,000
5,003,339	5,942,303	5,525,427	6,333,664	6,249,878	7,107,245	6,247,129	6,990,812	6,906,687	7,825,658
1,261,950		1,699,047		1,879,461		(5,683,102)			
8,522,407	6,754,979	8,588,843	6,761,575	13,891,307	10,409,210	28,516,214	8,497,852	10,256,810	8,284,198
3,588,505	5,328,382	3,496,615	5,370,936	9,844,465	4,892,996	3,291,060	5,246,398	5,244,648	5,538,495
77,035,728	84,171,325	80,837,252	82,249,472	90,607,148	96,111,268	99,554,252	87,752,959	89,766,081	88,700,897



City of Lake Forest
Fund Balance Spreadsheet

	Fund Balance	FY19 YE Estimate		Fund Balance	FY20 Budget		Fund Balance
	5/1/2018	Rev	Exp	4/30/2019	Rev	Exp	4/30/2020
101 General	28,302,946	37,360,760	35,907,666	29,756,040	36,614,274	35,641,204	30,729,110
120 Flex	93,961	150	8,086	86,025	150	9,800	76,375
122 LF Hospital	314,800	4,640	319,440	0	0	0	0
124 MS Site Project	569,175	10,000	25,000	554,175	5,000	25,000	534,175
201 Park and Public Land	967,832	149,648	440,145	677,335	382,372	635,000	424,707
202 Motor Fuel Tax	513,285	537,688	37,562	1,013,411	531,097	0	1,544,508
205 Emerg Telephone	331,784	439,000	378,123	392,661	251,000	231,797	411,864
210 Senior Resources	171,593	584,902	581,487	175,008	635,847	633,234	177,621
220 Parks and Recreation	1,300,911	8,765,214	9,259,135	806,990	9,294,657	9,114,669	986,978
223 Parks Equip Reserve	205,775	153,000	150,000	208,775	258,000	255,000	211,775
224 Special Recreation	524,794	479,028	507,898	495,924	489,817	474,817	510,924
230 Cemetery	6,945,741	852,500	1,045,486	6,752,755	2,424,600	3,056,467	6,120,888
245 Foreign Fire	181,451	54,000	175,000	60,451	54,000	100,000	14,451
247 Police Restricted Funds	130,622	35,540	112,353	53,809	34,650	88,459	0
248 Housing Trust	1,417,922	68,000	335,000	1,150,922	68,640	200,000	1,019,562
311 Capital Improvements	5,938,047	8,209,827	7,926,267	6,221,607	5,567,002	7,230,974	4,557,635
322 Laurel/Western TIF	683,921	88,902	797,515	(24,692)	327,930	1,208,944	(905,706)
422 SSA 25 Knollwood Sew	14,492	76,110	74,525	16,077	73,433	72,932	16,578
423 SSA26 Waukegan Sew	4,003	21,064	20,308	4,759	21,056	20,556	5,259
424 SSA 29 Saunders Rd	4,411	148,381	146,278	6,514	148,570	148,070	7,014
425 2004B/2011B Storm	1,422,876	626,015	521,355	1,527,536	644,188	530,280	1,641,444
428 2009 GO Bonds	25,404	284,231	279,245	30,390	279,695	278,695	31,390
429 2010 GO Bonds	34,578	642,690	634,599	42,669	614,599	615,599	41,669
432 2013 Refunding 2010A	15,725	542,504	534,513	23,716	679,763	680,513	22,966
433 2015 GO Bond Issue	397	467,803	465,050	3,150	590,676	590,675	3,151
501 Water and Sewer	7,373,621	8,517,239	8,274,668	7,616,192	8,421,456	8,344,955	7,692,693
508 Wat and Sew Capital	4,670,564	1,520,692	4,425,858	1,765,398	1,448,812	1,055,000	2,159,210
510 Deerpath Golf Course	199,878	1,983,555	1,873,571	309,862	1,870,817	2,105,815	74,864
601 Fleet	813,177	1,776,625	1,875,000	714,802	1,824,638	1,905,638	633,802
605 Liability Insurance	1,874,807	1,367,348	1,129,044	2,113,111	1,368,148	1,254,744	2,226,515
610 Self Insurance	3,801,119	5,502,000	5,870,343	3,432,776	5,612,040	5,997,000	3,047,816
701 Fire Pension	36,256,485	2,852,958	2,622,880	36,486,563	4,701,568	2,865,030	38,323,101
702 Police Pension	31,650,935	3,513,626	2,974,880	32,189,681	5,234,845	3,330,030	34,094,496
709 Trust Care Funds	538,272	18,500	37,801	518,971	0	0	518,971
		87,654,140	89,766,081		90,473,340	88,700,897	

FY19 to FY20 change of +/- 10%:

New or Closed Funds - Funds 122

Planned accumulation or drawdown of fund balance - Funds 201/202/220/245/247/248/311/322/508/510/601/610

Immaterial change in dollar amount - Funds 120/423

Negative Fund Balances Projected for FY19 and/or FY20:

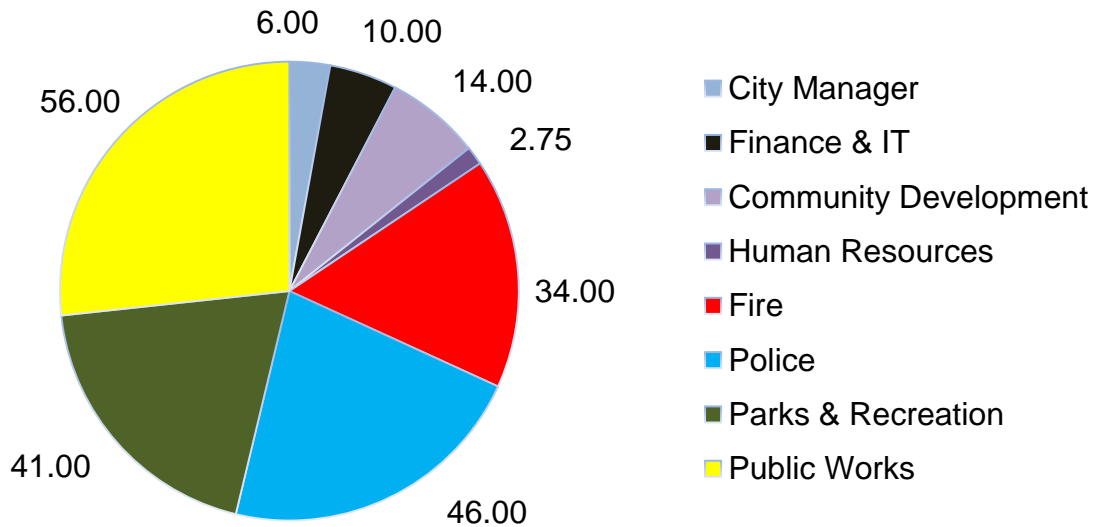
Fund 322 - As development proceeds, additional TIF increment will be generated to offset negative fund balance.

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

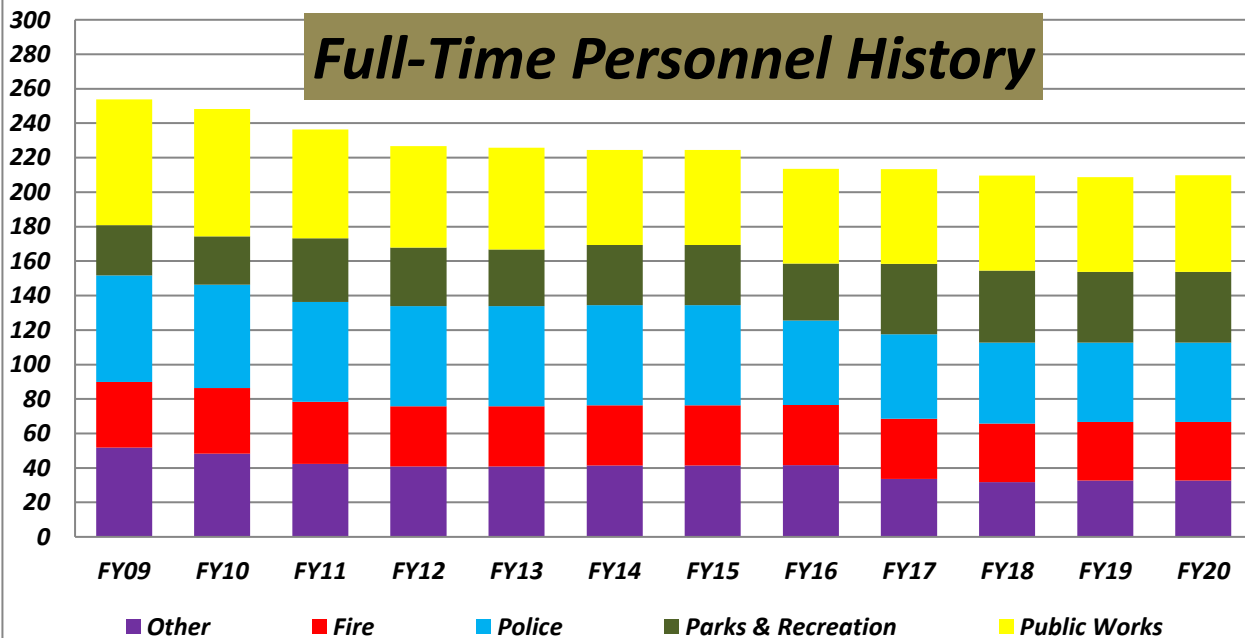
Function	FY2020 BUDGET								FY2019	FY2018	FY2017	FY2016
	Salaries	Benefits	Commod- ities	Operating	Capital	Debt Service	Transfers/ Other	TOTAL	Amended Budget	Amended Budget	Amended Budget	Amended Budget
Office of the City Manager	\$ 660,901	256,402	57,075	908,281				1,882,659	1,966,553	1,628,065	1,615,462	\$ 1,622,502
Finance/Information Technology	1,026,725	383,007	34,950	273,843				1,718,525	1,749,822	1,721,319	1,736,637	1,652,207
Human Resources	277,122	95,202	9,855	269,072				651,251	558,595	520,183	526,405	530,574
Subtotal Administrative	1,964,748	734,611	101,880	1,451,196	-	-	-	4,252,435	4,274,970	3,869,567	3,878,504	3,805,283
Community Development	1,228,031	565,919	19,750	196,578				2,010,278	2,006,281	1,820,983	1,733,789	1,674,791
Building Maintenance	633,732	283,966	193,070	573,098				1,683,866	1,614,251	1,629,980	1,570,500	1,538,237
Engineering	533,908	227,699	8,385	356,144				1,126,136	1,068,880	818,398	784,169	795,546
Administration	455,447	170,151	600	90,159				716,357	701,558	680,820	660,402	658,115
Streets	826,445	304,606	316,050	358,458				1,805,559	1,839,508	1,849,561	1,909,060	1,876,108
Sanitation	974,867	430,748	32,915	1,053,871				2,492,401	2,441,970	2,322,544	2,351,704	2,273,888
Storm Sewers	104,109	44,309	16,668	15,000				180,086	187,834	181,540	169,134	170,101
Water and Sewer	1,369,702	575,408	221,503	1,003,270	63,800			3,233,683	3,207,033	3,173,349	3,203,100	3,187,756
Fleet Services	555,805	204,833	864,822	280,178				1,905,638	1,873,814	1,853,789	1,975,053	1,957,105
Subtotal Public Works	5,454,015	2,241,720	1,654,013	3,730,178	63,800	-	-	13,143,726	12,934,848	12,509,981	12,623,122	12,456,856
Fire Department	4,051,847	2,585,361	91,411	360,043				7,088,662	6,763,371	6,313,777	6,304,504	6,166,908
Police Department	5,271,753	3,850,729	122,200	1,250,612	11,997			10,507,291	10,485,504	9,649,870	9,496,136	9,242,379
Subtotal Public Safety	9,323,600	6,436,090	213,611	1,610,655	11,997	-	-	17,595,953	17,248,875	15,963,647	15,800,640	15,409,287
Parks, Recreation and Forestry	4,618,147	1,446,943	443,055	2,630,957	145,384		305,000	9,589,486	9,537,719	9,818,027	9,383,251	9,254,144
Senior Resources	294,229	111,601	23,500	203,904				633,234	633,315	617,377	607,972	603,231
CROYA	352,422	139,286	74,750	40,787				607,245	584,157	595,929	618,234	600,375
Cemetery	298,004	129,569	37,750	196,144	2,395,000			3,056,467	973,178	1,009,184	852,402	877,418
Golf Course (excl non-dept)	540,077	104,101	322,824	455,070				1,422,072	1,329,202	1,315,582	1,422,674	1,312,774
Subtotal Parks and Recreation	6,102,879	1,931,500	901,879	3,526,862	2,540,384	-	305,000	15,308,504	13,057,571	13,356,099	12,884,533	12,647,942
NonDepartment & Other Funds	30,678	15,176	620,775	3,014,933	401,000	2,597,675	3,195,722	9,875,959	9,992,695	14,027,523	11,813,097	14,270,540
Capital Improvement Funds				223,436	9,544,419		362,063	10,129,918	12,897,086	18,482,980	7,739,389	14,011,896
Debt Service Funds				3,750		2,933,570		2,937,320	2,675,873	2,580,136	3,705,891	3,376,177
Insurance Funds				7,251,744				7,251,744	7,035,000	7,427,352	7,415,507	6,830,000
Police and Fire Pension Funds		5,800,000		395,060				6,195,060	5,629,760	5,418,000	4,655,000	4,393,400
Total All Functions	\$ 24,103,951	17,725,016	3,511,908	21,404,392	12,561,600	5,531,245	3,862,785	88,700,897	87,752,959	95,456,268	82,249,472	88,876,172

THE CITY OF LAKE FOREST
FY2020
ALL CITY FUNDS

Full Time Staff by Functional Areas

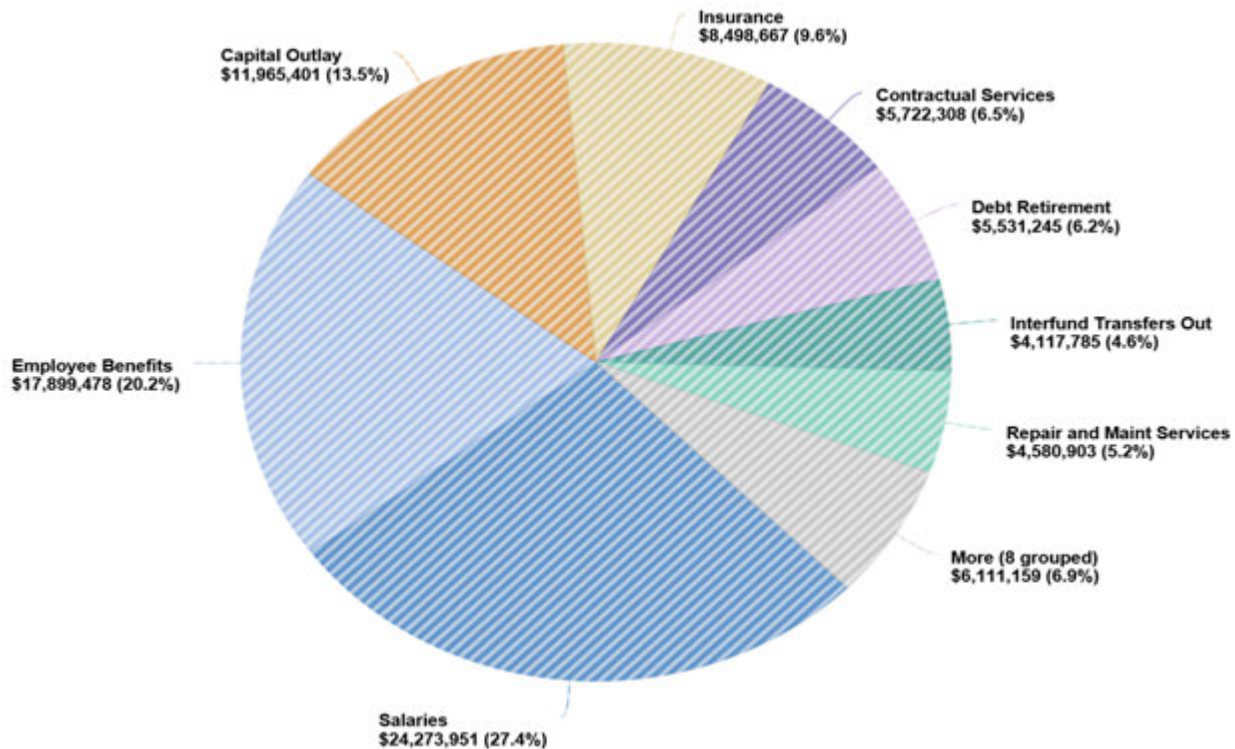


Full-Time Personnel History



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

FY20 EXPENSES



Budget Data

FY2019 Amended	\$87,752,959
FY2020 Budget	\$88,700,897
Change from Prior Year:	\$947,938

<u>ALL CITY FUNDS</u>	<u>FY2019 Amended</u>	<u>FY2020 Budget</u>	<u>Change</u>
General	\$34,784,370	\$35,641,204	2.46%
Parks & Recreation	\$12,348,563	\$14,751,768	19.46%
Capital Improvements	\$13,047,086	\$10,384,918	-20.40%
Debt Service (levied debt)	\$2,675,873	\$2,937,320	9.77%
Water & Sewer	\$8,288,724	\$8,344,955	0.68%
Insurance	\$7,035,000	\$7,251,744	3.08%
Pension Funds	\$5,629,760	\$6,195,060	10.04%
Other Misc.	\$3,943,583	\$3,193,928	-19.01%
	<u>\$87,752,959</u>	<u>\$88,700,897</u>	1.08%

Increase in Parks and Recreation due primarily to Cemetery capital initiatives in FY2020.
 Decrease in Capital Improvements due to Water Treatment Plant improvements in FY2019.
 Debt Service increase due to scheduled increase in debt service maturities. Increased pension payments projected for Police Pension Fund. Budgetary reductions in several funds included in Other Misc. category.

City of Lake Forest Five Year Forecasting

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

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

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

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

THE CITY OF LAKE FOREST FUND BALANCE FORECAST GENERAL FUND

	ACTUAL FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029
Fund Balance 5/1	25,056,431	28,302,946	29,756,040	30,729,110	32,800,779	34,658,883	35,717,116	36,199,278	36,245,030	35,834,944	34,945,766	33,536,823
Revenue	35,808,347	37,360,760	36,614,274	37,459,750	38,526,670	39,006,743	39,756,186	40,598,444	41,459,856	42,350,366	43,247,381	44,243,435
Operating Expenses	31,311,832	33,307,666	34,141,204	35,388,081	36,668,566	37,948,510	39,274,024	40,552,692	41,869,942	43,239,544	44,656,324	46,126,763
Net before CIP	4,496,515	4,053,094	2,473,070	2,071,669	1,858,104	1,058,233	482,162	45,752	(410,086)	(889,178)	(1,408,943)	(1,883,328)
Capital or One Time Expenditures	1,250,000	2,600,000	1,500,000									
Fund Balance 4/30	28,302,946	29,756,040	30,729,110	32,800,779	34,658,883	35,717,116	36,199,278	36,245,030	35,834,944	34,945,766	33,536,823	31,653,495
Nonspendable Fund Balance 4/30	150,038	150,038	150,038	150,038	150,038	150,038	150,038	150,038	150,038	150,038	150,038	150,038
Assigned FB - Financial System**												
Less: 35% Req Resv+ Sick/Vaca+\$957k Parking*	14,071,642	14,614,987	14,353,717	14,649,634	15,023,056	15,191,081	15,453,386	15,748,176	16,049,671	16,361,349	16,675,304	17,023,923
- change to 35% for FY15												
Available Funds	14,081,266	14,991,015	16,225,355	18,001,108	19,485,790	20,375,997	20,595,854	20,346,815	19,635,235	18,434,379	16,711,481	14,479,533
Op Revenue increase%	4.1%	4.3%	-2.0%	2.3%	2.8%	1.2%	1.9%	2.1%	2.1%	2.1%	2.1%	2.3%
Op Expense increase %	2.3%	6.4%	2.5%	3.7%	3.6%	3.5%	3.5%	3.3%	3.2%	3.3%	3.3%	3.3%
FB as % of revenue	79.0%	79.6%	83.9%	87.6%	90.0%	91.6%	91.1%	89.3%	86.4%	82.5%	77.5%	71.5%

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

** Financial System reserve transferred to Capital Fund in FY18.

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

Primary Assumptions: Property Tax Levy (3%), Sales/Utility/Hotel Taxes (2%), Income Tax (90% permanent; 1.5%)

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

	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024
Fund Balance 5/1	2,083,867	2,149,076	2,369,448	2,111,037	1,300,911	806,990	986,978	1,145,703	1,258,478	1,403,277
Revenue										
Property Tax Revenue	4,814,690	4,900,350	5,058,134	5,078,852	5,200,983	5,315,794	5,475,268	5,639,526	5,808,712	5,982,973
Fee Revenue	2,888,467	2,775,057	2,610,234	2,728,495	2,910,316	3,370,805	3,471,929	3,576,087	3,683,370	3,793,871
Contributions/Other	231,766	235,555	162,911	263,079	273,915	248,058	253,019	258,080	263,241	268,506
General Fund Transfer	285,750	381,021	364,498	308,500	305,000	285,000	285,000	285,000	285,000	285,000
Interest Income	15,483	19,925	31,385	52,250	75,000	75,000	27,142	31,507	34,608	38,590
Total Current Revenue	8,236,156	8,311,908	8,227,162	8,431,176	8,765,214	9,294,657	9,512,358	9,790,199	10,074,931	10,368,940
Expenditures										
Operations and Maintenance	2,561,659	2,432,127	2,419,972	2,527,761	2,699,120	2,618,837	2,671,214	2,724,638	2,779,131	2,834,713
Salaries/Benefits	5,274,904	5,303,993	5,265,251	5,557,375	5,906,666	6,013,151	6,300,296	6,546,110	6,759,658	6,977,680
Adm Serv to City	18,384	159,416	167,350	169,166	173,349	177,681	182,123	186,676	191,343	196,127
Total Operating Expenses	7,854,947	7,895,536	7,852,573	8,254,302	8,779,135	8,809,669	9,153,633	9,457,424	9,730,132	10,008,520
Net Before Equip Reserve	381,209	416,372	374,589	176,874	(13,921)	484,988	358,725	332,775	344,799	360,420
Equipment Reserve Transfer	150,000	150,000	150,000	150,000	150,000	255,000	150,000	170,000	150,000	150,000
Net after Equip Reserve	231,209	266,372	224,589	26,874	(163,921)	229,988	208,725	162,775	194,799	210,420
Transfer to Golf Fund-Oper	166,000	46,000	233,000	337,000	95,000	50,000	50,000	50,000	50,000	50,000
Transfer to Golf Fund-Levy			125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Short Term Loan - Golf			125,000	375,000	110,000	(125,000)	(125,000)	(125,000)	(125,000)	(110,000)
ERI Payoff										
Fund Balance 4/30	2,149,076	2,369,448	2,111,037	1,300,911	806,990	986,978	1,145,703	1,258,478	1,403,277	1,548,697
Fund Balance - Other Funds	\$ 860,949	\$ 1,102,357	\$ 1,021,619	\$ 1,698,401	\$ 1,382,034	\$ 1,147,406	\$ 1,228,094	\$ 1,896,908	\$ 2,038,690	\$ 2,153,888
Fund Balance as % of Oper Rev	37%	42%	38%	36%	25%	23%	25%	32%	34%	36%
(Target is 25 % all funds combined)										
			Began Spec Purp Levy							
Prop Tax Revenue increase %	1.5%	1.8%	3.2%	0.4%	2.4%	2.2%	3.0%	3.0%	3.0%	3.0%
Op Revenue increase %	-5.0%	-3.9%	-5.9%	4.5%	6.7%	15.8%	3.0%	3.0%	3.0%	3.0%
Op Expense increase %	1.5%	0.5%	-0.5%	5.1%	6.4%	0.3%	3.9%	3.3%	2.9%	2.9%

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

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

	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024
Fund Balance 5/1	274,211	239,841	158,712	58,546	199,878	309,862	74,864	31,746	(4,569)	Final Debt Pay (22,454)
Revenue										
Operating revenue	1,414,217	1,759,271	1,606,654	1,480,618	1,595,305	1,820,817	1,863,818	1,903,464	1,933,256	1,999,600
Contributions/Sale Proceeds			0		51,300					
Interest Income	1,866	2,173	1,593	7,498	6,950	0	0	0	0	0
Total Current Revenue	1,416,083	1,761,444	1,608,247	1,488,116	1,653,555	1,820,817	1,863,818	1,903,464	1,933,256	1,999,600
Less:										
Operations and Maintenance	794,044	1,033,639	1,081,335	912,221	961,909	1,047,847	1,081,643	1,103,915	1,110,013	1,126,235
Salaries/Benefits	628,126	610,422	621,992	590,230	642,828	681,442	685,554	700,395	711,830	736,112
Adm Serv to City	24,120	25,572	26,472	27,132	27,816	28,506	29,219	29,949	30,698	31,465
Total Operating Expenses	1,446,290	1,669,633	1,729,799	1,529,583	1,632,553	1,757,795	1,796,416	1,834,259	1,852,541	1,893,812
Net Before Capital & Debt	(30,207)	91,811	(121,552)	(41,467)	21,002	63,022	67,402	69,205	80,715	105,788
Capital Expense	66,275	112,676	122,274		84,224		50,000	50,000	50,000	50,000
Master Plan - Spec Purp Levy			243,324	1,218,469	63,824	235,000				15,000
Debt Service	103,888	106,264	96,016	96,970	92,970	113,020	110,520	105,520	98,600	95,800
Total Capital/Debt Service	170,163	218,940	461,614	1,315,439	241,018	348,020	160,520	155,520	148,600	160,800
Net after Capital & Debt	(200,370)	(127,129)	(583,166)	(1,356,906)	(220,016)	(284,998)	(93,118)	(86,315)	(67,885)	(55,012)
Rec Transfer - Spec Purpose			125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Recreation Fund Loan			125,000	375,000	110,000	(125,000)	(125,000)	(125,000)	(125,000)	(110,000)
Transfers - Permit Fees				661,238						
Recreation Fund Transfer	166,000	46,000	233,000	337,000	95,000	50,000	50,000	50,000	50,000	50,000
Fund Balance 4/30	239,841	158,712	58,546	199,878	309,862	74,864	31,746	(4,569)	(22,454)	(12,466)
Fund Balance Target	\$ 212,412	\$ 264,217	\$ 241,237	\$ 223,217	\$ 248,033	\$ 273,123	\$ 279,573	\$ 285,520	\$ 289,988	\$ 299,940
Over (under) FB Target	\$27,428	(\$105,505)	(\$182,691)	(\$23,339)	\$61,829	(\$198,259)	(\$247,827)	(\$290,089)	(\$312,442)	(\$312,406)
Debt service coverage 1.25	1.31	1.30	1.16	3.05	1.25	1.00	1.06	1.13	1.33	1.63
Series 2004A bonds were refunded as part of the 2011B refunding issue and mature 12-15-23 (FY24).										
Op Revenue increase%	1.2%	24.4%	-8.7%	-7.8%	7.7%	14.1%	2.4%	2.1%	1.6%	3.4%
Op Expense increase %	6.3%	15.4%	3.6%	-11.6%	6.7%	7.7%	2.2%	2.1%	1.0%	2.2%

café gross this yr

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

501 Operating

	Structure Revised	3.00%	Revenue increase assumptions:							
			2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024
Fund Balance 5/1	\$ 7,290,820	\$ 5,884,559	\$ 6,140,894	\$ 6,252,781	\$ 7,373,621	\$ 7,616,192	\$ 7,692,693	\$ 7,833,532	\$ 8,146,339	\$ 8,475,931
Operating Revenue	\$ 7,515,549	\$ 7,532,964	\$ 7,941,785	\$ 8,398,190	\$ 8,517,239	\$ 8,421,456	\$ 8,612,401	\$ 8,755,638	\$ 8,905,510	\$ 9,103,313
Grant Revenue/Contributions		875,496		752,508						
Less: Operating Expenses	3,769,442	4,111,224	4,061,249	4,414,468	4,399,363	4,457,300	4,568,733	4,682,951	4,800,025	4,920,025
ERI Prepayment to Gen Fund	166,821	166,821	166,820		-	-	-	-	-	-
Debt service	2,210,420	2,210,080	2,201,829	2,215,390	2,475,305	2,487,655	2,502,830	2,359,880	2,375,893	2,080,773
Net before CIP	\$ 1,368,866	\$ 1,920,335	\$ 1,511,887	\$ 2,520,840	\$ 1,642,571	\$ 1,476,501	\$ 1,540,839	\$ 1,712,807	\$ 1,729,592	\$ 2,102,515
 Total Transfer to Capital	 2,020,000	 1,664,000	 1,400,000	 1,400,000	 1,400,000	 1,400,000	 1,400,000	 1,400,000	 1,400,000	 1,400,000
Fund Balance 4/30	\$ 6,639,686	\$ 6,140,894	\$ 6,252,781	\$ 7,373,621	\$ 7,616,192	\$ 7,692,693	\$ 7,833,532	\$ 8,146,339	\$ 8,475,931	\$ 9,178,446
GASB 68 Adjustment	(755,127)									
Less: .33 (rev) + 1X debt serv+500K	\$ 5,190,551	\$ 5,195,958	\$ 5,322,618	\$ 5,486,793	\$ 5,785,994	\$ 5,766,735	\$ 5,844,922	\$ 5,749,241	\$ 5,814,711	\$ 5,584,866
Available Funds	1,449,135	944,936	930,163	1,886,828	1,830,198	1,925,958	1,988,609	2,397,098	2,661,220	3,593,580
 Revenue increase%	 -0.4%	 0.2%	 5.4%	 5.7%	 1.4%	 -1.1%	 2.3%	 1.7%	 1.7%	 2.2%
Expense increase %	 -3.2%	 9.1%	 -1.2%	 8.7%	 -0.3%	 1.3%	 2.5%	 2.5%	 2.5%	 2.5%
		<i>GASB 68 Pens Exp</i>								
Series 2002A/2011B bonds mature 12-15-23.										
Debt service coverage 1.25	1.69	1.55	1.76	1.80	1.66	1.59	1.62	1.73	1.73	2.01

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

508 Capital

				Revenue increase assumptions:						
Structure Revised		3.00%		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024
Fund Balance 5/1	\$ 2,156,888	\$ 1,881,127	\$ 2,108,956	\$ 1,668,232	\$ 4,670,564	\$ 1,765,398	\$ 2,159,210	\$ 1,647,515	\$ 1,581,749	\$ 1,510,247
Transfer from Operating	2,020,000	1,664,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Bond Proceeds				9,366,875						
Contributions/Donations	486,101									
Grant/SSA Revenue	66,073	3,928	3,874	3,928	3,928	3,927	3,927	3,927		
Interest	7,031	9,841	13,504	131,664	116,764	44,885	59,378	45,307	43,498	41,532
Total Revenue	\$ 2,579,205	\$ 1,677,769	\$ 1,417,378	\$ 10,902,467	\$ 1,520,692	\$ 1,448,812	\$ 1,463,305	\$ 1,449,234	\$ 1,443,498	\$ 1,441,532
						Current revenues support \$1.4 million per year for CIP				
Capital Improvements- #1 Only	2,854,966	1,249,411	1,090,822	1,283,326	1,247,009	1,055,000	1,975,000	1,515,000	1,515,000	1,515,000
Water Plant Project		200,529	767,280	6,616,809	3,178,849					
Fund Balance 4/30 *	\$ 1,881,127	\$ 2,108,956	\$ 1,668,232	\$ 4,670,564	\$ 1,765,398	\$ 2,159,210	\$ 1,647,515	\$ 1,581,749	\$ 1,510,247	\$ 1,436,779

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

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

	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024
Fund Balance 5/1	\$ 4,084,956	\$ 3,332,994	\$ 5,970,787	\$ 4,575,512	\$ 5,938,047	\$ 6,221,607	\$ 4,557,635	\$ 3,970,336	\$ 3,621,786	\$ 4,608,980
Revenue										
Real Estate Transfer Tax	\$ 1,224,610	\$ 1,288,175	\$ 1,398,160	\$ 1,622,900	\$ 1,449,587	\$ 1,471,331	\$ 1,493,401	\$ 1,515,802	\$ 1,538,539	\$ 1,561,617
Capital Improvements Levy				817,962	816,750	1,730,225	1,538,000	1,541,725	1,539,144	1,541,019
Home Rule Sales Tax (.5%)						500,000	618,120	630,482	643,092	655,954
Demolition Tax	48,000	72,000	48,000	24,000	36,000	36,000	36,000	36,000	36,000	36,000
Close Fund 301										
Sanitation Fee	603,328	611,246	613,310	614,263	610,000	-	-	-	-	-
Proceeds from Land Sale			5,615,219							
Misc/Recycling	85,325	351,898	129,761	209,973	221,364	108,974	112,974	112,974	112,974	112,974
Interest	14,709	23,716	47,110	82,955	133,606	128,136	125,335	109,184	99,599	126,747
Total Taxes and Other	\$1,975,972	\$2,347,035	\$7,851,560	\$3,372,053	\$ 3,267,307	\$3,974,666	\$3,923,830	\$3,946,167	\$3,969,348	\$4,034,311
Grants/Contributions	\$ 231,616	\$ 364,297	\$ 898,520	\$ 274,408	\$ 2,023,080	\$ 92,336	\$ 72,000	\$ -	\$ 397,000	\$ -
Total Grants	\$ 231,616	\$ 364,297	\$ 898,520	\$ 274,408	\$ 2,023,080	\$ 92,336	\$ 72,000	\$ -	\$ 397,000	\$ -
Total Non-Bond Revenue	\$ 2,207,588	\$ 2,711,332	\$ 8,750,080	\$ 3,646,461	\$ 5,290,387	\$ 4,067,002	\$ 3,995,830	\$ 3,946,167	\$ 4,366,348	\$ 4,034,311
CIP Bonds		4,735,960			-	-	-	-	-	-
Total Bond Proceeds		\$ 4,735,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund Transfer	\$ 750,000	\$ 475,000		\$ 1,250,000	\$ 2,600,000	1,500,000	-	-	-	-
Gen Fund Transfer - Regency Lane SSA		846,139								
Transfer from Other Funds			141,222	1,784,882	319,440					
Gen Fund/.5% sales tax transfer: Balance above policy	32,415	297,580	235,345	41,880	-	-	-	-	500,000	500,000
Grand Total Revenue	2,990,003	9,066,011	9,126,647	6,723,223	8,209,827	5,567,002	3,995,830	3,946,167	4,866,348	4,534,311
Less: Operating Expense	23,767	65,947	404,558	28,918	111,365	76,555	78,852	81,217	83,654	86,163
Net before CIP	\$ 2,966,236	\$ 9,000,064	\$ 8,722,089	\$ 6,694,305	\$ 8,098,462	\$ 5,490,447	\$ 3,916,978	\$ 3,864,950	\$ 4,782,694	\$ 4,448,147
Transfer to Redeem Outstanding GO Bonds			5,615,219							
Forest Park Bluff/NBAR Repairs Option 3a					226,000	2,219,000				
Capital Projects #1 ONLY	3,718,198	6,362,271	4,502,145	5,331,770	7,588,902	4,935,419	4,504,277	4,213,500	3,795,500	2,543,500
Total Capital Expenditures	\$ 3,718,198	\$ 6,362,271	\$ 10,117,364	\$ 5,331,770	\$ 7,814,902	\$ 7,154,419	\$ 4,504,277	\$ 4,213,500	\$ 3,795,500	\$ 2,543,500
Fund Balance 4/30	\$ 3,332,994	\$ 5,970,787	\$ 4,575,512	\$ 5,938,047	\$ 6,221,607	\$ 4,557,635	\$ 3,970,336	\$ 3,621,786	\$ 4,608,980	\$ 6,513,627
Minimum Fund Balance Target \$1,000,000										

Current Forecast provides \$4.2 million per year

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

	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024
Fund Balance 5/1	\$ 1,342,320	\$ 308,186	\$ 802,327	\$ 1,302,805	\$ 513,285	\$ 1,013,411	\$ 1,544,508	\$ 600,331	\$ 1,137,889	\$ 1,698,046
Revenue	\$ 649,027	\$ 495,591	\$ 491,088	\$ 494,702	\$ 498,288	\$ 505,762	\$ 513,349	\$ 521,049	\$ 528,865	\$ 536,798
Grants	49,762	14,958	9,519		27,370	-	-	-	-	-
Interest	1,384	342	1,551	9,739	12,030	25,335	42,474	16,509	31,292	46,696
Total Revenue	700,173	510,891	502,158	504,441	537,688	531,097	555,823	537,558	560,157	583,494
Total Capital Expenditures	1,734,307	16,750	1,680	1,293,961	37,562	-	1,500,000	-	-	1,500,000
Fund Balance 4/30	\$ 308,186	\$ 802,327	\$ 1,302,805	\$ 513,285	\$ 1,013,411	\$ 1,544,508	\$ 600,331	\$ 1,137,889	\$ 1,698,046	\$ 781,540

Note: Assumes MFT allocations not impacted by State budget.

Unfunded Projects: Ringwood Bridge, Lake Woodbine Bridge

THE CITY OF LAKE FOREST

FIVE YEAR FUND BALANCE FORECAST

PARK AND PUBLIC LAND FUND

	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024
Fund Balance 5/1	\$ 265,830	\$ 243,745	\$ 449,049	\$ 365,205	\$ 967,832	\$ 677,335	\$ 424,707	\$ 505,395	\$ 1,174,029	\$ 1,315,991
Revenue										
<u>Current Revenue</u>										
Grants	\$ 100,000	\$ 75,000	\$ -		\$ -	\$ 280,000	\$ -	\$ -	\$ -	\$ -
Park impact fees	98,872	348,934	78,338	652,122	127,872	86,806	94,008	814,736	109,676	94,008
Other				324,366	-					
Interest	904	2,170	2,818	13,079	21,776	15,566	11,679	13,898	32,286	36,190
Total Current Revenue	\$ 199,776	\$ 426,104	\$ 81,156	\$ 989,567	\$ 149,648	\$ 382,372	\$ 105,687	\$ 828,634	\$ 141,962	\$ 130,198
Net before CIP	\$ 199,776	\$ 426,104	\$ 81,156	\$ 989,567	\$ 149,648	\$ 382,372	\$ 105,687	\$ 828,634	\$ 141,962	\$ 130,198
Total Capital Expenditures- #1 Only	\$ 221,861	\$ 220,800	\$ 165,000	\$ 386,940	\$ 440,145	\$ 635,000	\$ 25,000	\$ 160,000	\$ -	\$ 15,000
Fund Balance 4/30	\$ 243,745	\$ 449,049	\$ 365,205	\$ 967,832	\$ 677,335	\$ 424,707	\$ 505,395	\$ 1,174,029	\$ 1,315,991	\$ 1,431,189

Note: This fund accounts for impact fees.

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

City of Lake Forest Capital Budget

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

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

The following summary provides the current list of priority 1 projects by funding source for the next five fiscal years. Those listed for FY2020 are included in the annual budget.

At the current time, no capital projects are anticipated to have a material impact on the operating budget, with the exception of the Water Treatment Plant improvements. With an increase in capacity, the City anticipates there will be less need to limit summer irrigation, resulting in a potential for increased revenue. Because the projected additional revenue is difficult to estimate, it has not been included in the budget estimates until actual data can be analyzed.

City of Lake Forest, Illinois
Capital Improvement Program FY20-24
FY 20 thru FY 24

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY 20	FY 21	FY 22	FY 23	FY 24	Total
Capital Fund								
Virtual Server, Data Backup, and DR Environment	FIN-IT-01-11	1				160,400	60,000	220,400
EDMS Upgrade/Replacement	FIN-IT-01-20	1	70,000		40,000		40,000	150,000
Replacement Core Network Switch	FIN-IT-01-21	1		163,500				163,500
* IT Annual Hardware Expense	FIN-IT-03-12	1	165,000	86,500	210,000	89,600	150,000	701,100
Fire: FD Locker Room Renovation	Fire-01-19	1	375,000					375,000
Turnout Gear	Fire-04-18	1	19,000	13,500	13,500	13,500	13,500	73,000
Copier	Fire-04-20	1	12,000					12,000
FD Kitchen Upgrade	Fire-05-20	1	19,000					19,000
* Tree Replacement Program	PK-FOR-01-09	1	100,000	100,000	100,000	100,000	100,000	500,000
South Park: Roadway Resurfacing	PK-PRK-02-12	1			200,000			200,000
South Park Entrance Drive/ Lot Resurfacing	PK-PRK-03-16	1		95,000				95,000
Recreation Gymnasium Bleachers	PK-REC-01-17	1			50,000			50,000
Cardio Equipment/ Vision Monitors	PK-REC-06-12	1		35,000				35,000
Fitness Cardio Equipment	PK-REC-06-17	1		35,000				35,000
Firing Range Rehab	Police-1-20	1	60,000	60,000				120,000
* ELAWA Capital Maintenance	PW-BLD-01-17	1	33,200	39,000	37,000	29,000	21,000	159,200
Public Safety - Fire Garage Roof Replacement	PW-BLD-02-11	1					195,000	195,000
* Gorton Capital Maintenance	PW-BLD-02-14	1	53,000	39,500	73,000	8,500	43,500	217,500
PSB Police Locker Room Exhaust Upgrade	PW-BLD-02-16	1	50,000					50,000
Stirling Hall HVAC Replacement	PW-BLD-02-17	1	44,300					44,300
CNW Paver Restoration	PW-BLD-02-19	1				170,000		170,000
Senior Center HVAC Replacements / Upgrades	PW-BLD-03-17	1		176,500				176,500
TTD Paver Restoration	PW-BLD-03-19	1					40,500	40,500
Municipal Services: Garage air/gas sensors	PW-BLD-04-19	1				30,500		30,500
TTD Pillar Limestone Replacement	PW-BLD-05-19	1				30,000		30,000
Bennett Hall; Boiler replacement	PW-BLD-06-18	1		45,000				45,000
PSB Apparatus Bays LED Replacement	PW-BLD-06-19	1				19,000		19,000
City Hall; Boiler replacements	PW-BLD-07-18	1	94,500					94,500
Fire 2 Apparatus Bays LED Replacement	PW-BLD-07-19	1				13,000		13,000
PSB; Chiller pumps	PW-BLD-08-18	1			30,000			30,000
Recreation Center Sidewalk Improvements	PW-BLD-10-13	1	25,000					25,000
Dickinson Hall: Exterior Tuck Pointing	PW-BLD-25-07	1			160,000			160,000
* Capital Equipment - General	PW-CEQ-01-09	1	450,000	450,000	450,000	450,000	450,000	2,250,000
Ringwood Ravine Headwall Washout	PW-RAV-05-20	1	45,000	250,000				295,000
McCormick Ravine Outfall Repair	PW-RAV-06-20	1	25,000					25,000
Rosemary Ravine Headwall Failure	PW-RAV-07-20	1	50,000	450,000				500,000
* Bridge Maintenance and Miscellaneous Repairs	PW-RD-03-09	1	63,000	58,000	66,000	62,000	65,000	314,000
* Annual Pavement Resurfacing Program (PRIMARY)	PW-RDB-01-09	1	950,000	300,000	1,000,000	1,000,000		3,250,000
* Street Lights Upgrade to LED/Induction	PW-RDB-01-12	1	10,000	10,000	10,000	15,000	5,000	50,000
* Longline Striping	PW-RDB-02-09	1	94,000	96,000	96,000	92,000	94,000	472,000
Gas Light LED Conversions	PW-RDB-02-19	1	90,000	90,000	90,000	90,000	90,000	450,000
* Annual Sidewalks/Curbs Replacement Program	PW-RDB-03-09	1	75,000	82,000	75,000	75,000	80,000	387,000
Waukegan Road Sidewalk Concrete & Restoration	PW-RDB-03-20	1	35,000					35,000
* Sign Replacement Program	PW-RDB-04-10	1	8,000	8,000	8,000	8,000	9,000	41,000

Source	Project #	Priority	FY 20	FY 21	FY 22	FY 23	FY 24	Total
* Annual Pavement Crack Sealing	PW-RDB-04-18	1	30,000	30,000	30,000	30,000	35,000	155,000
* Annual Pavement Patching Program (Potholes)	PW-RDB-06-14	1	155,000	116,000	215,000	138,000	112,000	736,000
Westleigh Road Line Ped Bridge Deck Replacement	PW-RDB-07-16	1				145,000		145,000
* Concrete Streets Repair Project	PW-RDB-08-09	1	0		200,000	200,000	0	400,000
Pavement Management Program	PW-RDB-09-09	1	65,000			80,000		145,000
Emergency Repair: Forest Park Bluff/NBAR	PW-RDB-09-20	1	2,019,000					2,019,000
Deerpath Ped Sidewalk Railing & Retaining Wall	PW-RDB-10-14	1		150,000				150,000
Deerpath Streetscape Project Design	PW-RDB-10-18	1	150,000					150,000
North Beach Parking Lot Resurfacing	PW-RDB-10-20	1	200,000					200,000
Waukegan & Everett Intersection Improvements	PW-RDB-12-13	1	98,083	493,777				591,860
Route 60 Bike Path Design	PW-RDB-17-18	1		50,000				50,000
Waukegan & Westleigh Intersection Design	PW-RDB-27-10	1	60,000					60,000
Off-Street: North Shore Parking Lot Resurfacing	PW-RDB-29-09	1		180,000				180,000
* Storm: Bluff, Ravine, & Ditch Improvements	PW-STM-01-07	1	230,000	324,000	250,000	250,000	390,000	1,444,000
Storm Sewer Upgrade - Western and Onwentsia	PW-STM-02-15	1		25,000				25,000
Storm sewer Upgrade Burr Oak PH. I	PW-STM-05-15	1		80,000	710,000			790,000
* Annual Storm Sewer Lining Program	PW-STM-06-09	1	100,000	200,000	100,000	100,000	100,000	600,000
Storm Sewer Upgrade- Telegraph & White Oak, PH. II	PW-STM-08-16	1					100,000	100,000
Storm Sewer Upgrade King Muir Study Area	PW-STM-12-15	1		11,000				11,000
Forest Park Bluff Monitoring Program	PW-STM-12-18	1	20,000	20,000				40,000
Storm Sewer Upgrade Old Elm (Timber-Green Bay)	PW-STM-13-13	1	920,000					920,000
Storm Sewer Upgrade Telegraph & White Oak Ph. I	PW-STM-16-15	1		40,000			350,000	390,000
Conway Farms Drainage Improvement	PW-STM-19-01	1		30,000				30,000
Capital Fund Total			7,062,083	4,432,277	4,213,500	3,398,500	2,543,500	21,649,860

Cemetery Fund

Ravine Restoration	PK-CEM-05-07	1	520,000					520,000
Small Garden Columbarium	PK-CEM-05-09	1				250,000		250,000
* Landscape & Hardscape Improvements	PK-CEM-05-12	1	50,000	50,000	50,000	50,000	50,000	250,000
Entry Yellin Gate Restoration	PK-CEM-05-14	1	140,000					140,000
Memorial Garden Phase 2 with Spire	PK-CEM-05-18	1	1,165,000					1,165,000
* Capital Equipment - Cemetery	PW-CEQ-04-09	1		30,000	70,000			100,000
Cemetery Fund Total			1,875,000	80,000	120,000	300,000	50,000	2,425,000

Golf Course Fund

Clubhouse Fire Supression System	PK-DGC-01-19	1	235,000					235,000
* Capital Equipment - Golf	PW-CEQ-03-09	1		50,000	50,000	50,000	50,000	200,000
Golf Course Fund Total			235,000	50,000	50,000	50,000	50,000	435,000

Grant-Contribution-PPL

South Park Improvements	PK-PRK-05-20	1	280,000					280,000
Grant-Contribution-PPL Total			280,000					280,000

Grant-Federal-Capital Fund

Westleigh Road Line Ped Bridge Deck Replacement	PW-RDB-07-16	1				397,000		397,000
Waukegan & Everett Intersection Improvements	PW-RDB-12-13	1	92,336	72,000				164,336
Grant-Federal-Capital Fund Total			92,336	72,000		397,000		561,336

Source	Project #	Priority	FY 20	FY 21	FY 22	FY 23	FY 24	Total
Grant-Federal-Cemetery								
Ravine Restoration	PK-CEM-05-07	1	520,000					520,000
Grant-Federal-Cemetery Total			520,000					520,000
Motor Fuel Tax Fund								
* Annual Pavement Resurfacing Program (PRIMARY)	PW-RDB-01-09	1		1,500,000			1,500,000	3,000,000
Motor Fuel Tax Fund Total				1,500,000			1,500,000	3,000,000
Park & Public Land Fund								
Deerpath Golf Course Bridge Replacement	PK-DGC-02-20	1	75,000					75,000
Waveland Park Tennis Surface Maintenance	PK-PRK-01-18	1		25,000				25,000
Northcroft Park Tennis Surface Maintenance	PK-PRK-01-19	1					15,000	15,000
Deerpath Park Tennis Surface Maintenance	PK-PRK-02-19	1			50,000			50,000
West Park Sidewalk Addition	PK-PRK-03-20	1			110,000			110,000
South Park Improvements	PK-PRK-05-20	1	80,000					80,000
Open Lands Park Redesign	PK-Rec-05-18	1	200,000					200,000
Park & Public Land Fund Total			355,000	25,000	160,000		15,000	555,000
Park and Recreation Fund								
South Park Improvements	PK-PRK-05-20	1	10,000					10,000
* Capital Equipment - Parks & Recreation	PW-CEQ-05-09	1	255,000	150,000	170,000	150,000	150,000	875,000
Park and Recreation Fund Total			265,000	150,000	170,000	150,000	150,000	885,000
Special Recreation Fund								
South Park Improvements	PK-PRK-05-20	1	40,000					40,000
* Multiple Buildings: ADA Compliance	PW-BLD-01-14	1	70,000					70,000
Special Recreation Fund Total			110,000					110,000
Water and Sewer Fund								
* Overhead Sewer Cost Share Program	COMDEV-01-13	1	15,000	15,000	15,000	15,000	15,000	75,000
* Capital Equipment - Water	PW-CEQ-02-09	1	250,000	100,000			225,000	575,000
* Smoke Testing Program	PW-SAN-01-20	1	50,000	50,000	50,000	50,000	50,000	250,000
* Manhole Lining and I&I Repairs	PW-SAN-02-20	1	100,000	100,000	100,000	100,000	100,000	500,000
* Annual Sanitary Sewer Lining Program	PW-SAN-05-09	1	150,000	110,000	115,000	35,000	160,000	570,000
Water: Butler Dr (N of Foster Pl to Waveland Park)	PW-WAT-01-10	1				1,000,000		1,000,000
Water Meter Replacement Project	PW-WAT-01-19	1				275,000	925,000	1,200,000
Water: Forest Hill Rd (Linden to Timber)	PW-WAT-03-10	1	490,000					490,000
Water: Mar Ln Watermain Replacement	PW-WAT-05-14	1		400,000				400,000
Water: Valley Rd (Old Elm - North)	PW-WAT-06-13	1		115,000	955,000			1,070,000
Water: Buena Rd (North-Old Elm)	PW-WAT-07-13	1		115,000				115,000
Water: Lawrence Ave (Kimmer to Telegraph)	PW-WAT-18-18	1		950,000				950,000
Elevated Tank /Painting	PW-WP-04-11	1					20,000	20,000
*General Engineering Support	PW-WP-06-15	1		20,000	20,000	20,000		60,000
Clean 42" and 24" intake lines	PW-WP-21-14	1			185,000			185,000
*Water Plant-Maintenance Contingency	PW-WP-33-07	1			75,000	20,000	20,000	115,000

Source	Project #	Priority	FY 20	FY 21	FY 22	FY 23	FY 24	Total
Water and Sewer Fund Total			1,055,000	1,975,000	1,515,000	1,515,000	1,515,000	7,575,000
GRAND TOTAL			11,849,419	8,284,277	6,228,500	5,810,500	5,823,500	37,996,196

Proposed F.Y. 2020 Capital Equipment**General Fund**

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
Police	5,10,12	Replace	Marked Police Cars	\$120,000
Streets	432	Replace	5-Yard Plow Truck	\$250,000
Sanitation	161, 162 163	Replace	Garbage Scooters	<u>\$ 80,000</u>
TOTAL:				\$450,000

Parks & Recreation Fund

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
Forestry	669	Replace	Log Loader	<u>\$255,000</u>
TOTAL:				\$255,000

Water Fund

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
Water & Sewer	980	Replace	5-Yard Plow Truck	<u>\$ 250,000</u>
TOTAL:				\$ 250,000

Golf Fund

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
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THERE ARE NO GOLF COURSE PIECES OF EQUIPMENT BEING REPLACED IN F.Y. 2020

Cemetery Fund

<u>Department</u>	<u>Unit #(s)</u>	<u>New / Replace</u>	<u>Item</u>	<u>Budget</u>
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THERE ARE NO CEMETERY PIECES OF EQUIPMENT BEING REPLACED IN F.Y. 2020

**CITY OF LAKE FOREST
FISCAL YEAR 2020 BUDGET
MAJOR REVENUE SOURCES**

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

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

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

Top Revenue Sources				
	Revenue Source	% of FY2020 City-wide Revenue	% of FY2020 General Fund Revenue	Estimated Growth over Prior Year
1	Property Taxes	31.77%	51.86%	3.10%
2	Internal Service Charges	10.40%	2.09%	2.50%
3	Water/Sewer Charges	8.97%	n/a	2.50%
4	Inter-fund Transfers	8.80%	n/a	n/a
5	Investment Income	7.01%	2.15%	n/a
6	Municipal Utility Taxes	3.88%	9.58%	.27%
7	Parks/Recreation Fees	3.72%	n/a	15.80%
8	Sales Taxes	3.70%	6.11%	2.0%
9	Golf Course Fees	2.01%	n/a	14.10%
10	Income Tax	2.01%	4.97%	-3.8%
11	Motor Vehicle Licenses	1.40%	3.47%	n/a
12	Building Permits	.98%	2.41%	n/a
	TOTAL	92.17%	82.64%	

On the following pages, a detailed description of these revenue sources is provided along with the assumptions incorporated in the FY2020 budget projection.

1. Property Tax

Budget Estimate: \$28,743,325

The City is a home-rule municipality and may impose any type of property tax levy without a rate limitation, except where specifically prohibited by State Statute. The City Council adopts a tax levy ordinance, which must be filed by the last Tuesday of each December with the County Clerk. The County determines the property tax rate required to generate the taxes approved in the levy ordinance.

This rate is imposed equally upon all taxable properties based on the equalized assessed valuation (EAV). The County is required by Statute to collect real estate taxes on behalf of the City. The collection rate for this revenue source is nearly 100%, making it a reliable, stable and predictable revenue source. The FY2020 revenue estimate is based on the 2018 tax levy, which represented a 3.10% increase over the 2017 levy extension, as well as Tax Increment Financing (TIF) Proceeds and Special Service Area tax levies.

2. Internal Service Charges

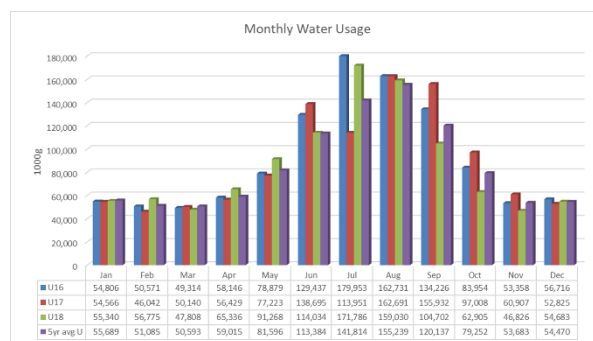
Budget Estimate: \$9,410,498

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

3. Water and Sanitary Sewer Charges

Budget Estimate: \$8,111,286

The City's Water and Sanitary Sewer utility is a self-supporting fund which receives no tax or General Fund support. Fees and user charges are established at a level to pay all operating and capital costs of the utility. For the current fiscal year, modifications to the fee structure have been adopted which are forecast to generate a 2.5% increase in annual revenue, effective May 1, 2019. Water sales are extremely volatile due to the impact weather has on summer consumption. Multi-year water consumption trends are used to project annual revenue.



4. Inter-fund Transfers

Budget Estimate: \$7,959,198

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

5. Investment Income

Budget Estimate: \$ 6,338,587

The City is significantly limited as to the types of investments that can be made with operating funds. However, the Cemetery Commission, Fire Pension Board and Police Pension Board have greater flexibility in their investment management. The City budgets investment income for the Fire Pension and Police Pension funds to meeting its actuarial target of 7.0% annually.

6. Municipal Utility Taxes

Budget Estimate: \$3,506,160

Through its municipal taxing powers, the City assesses utility taxes on water, electric, natural gas and telecommunications. These revenues can fluctuate significantly from budget estimates due to the

impact of weather on electric and natural gas consumption. Multi-year trends are used to project anticipated revenues for the current budget period.

7. Parks and Recreation Fees

Budget Estimate: \$3,363,711

The Parks and Recreation Fund budget is partially supported (approximately 36%) by program fees. A variety of programs are provided and fees are established in consultation with the Parks and Recreation Board.

8. Sales Tax

Budget Estimate: \$3,343,000

The City receives a 1.00% municipal tax on sales within the City that is deposited to the General Fund and has implemented a .50% home-rule sales tax as well. These taxes are collected by the Illinois Department of Revenue and remitted to the City on a monthly basis. The .5% home rule sales tax revenue is deposited into the 2004B/2011B Storm Debt Service Fund to meet obligations related to bonds issued to fund storm sewer improvements. Beginning with the State of Illinois' FY2018 budget, an administrative fee is now imposed on home rule sales tax collections (currently 1.5%). Effective July 1, 2019, the City will increase its home rule sales tax rate from .5% to 1.0% with the second .5% being deposited into the Capital Improvements Fund. For FY2020, the City has projected growth in sales tax revenue of 2.0%.

9. Golf Course Fees

Budget Estimate: \$1,815,784

Similar to the Water and Sanitary Sewer Fund, the Deerpath Golf Course is operated as an Enterprise (self-supporting) fund. Effective January 1, 2015, the City entered into an operating agreement with Kemper Sports Management to operate the golf course. In consultation with the parks and recreation department, initiatives to grow revenues in FY2020 are underway. Capital improvements to the course in FY2018 were designed specifically to enhance the course's ability to generate revenue.

10. Income Tax

Budget Estimate: \$1,820,000

The City has received income tax distributions since 1969 through the State of Illinois pursuant to a funding partnership (Local Government Distributive Fund – LGDF). Prior to July 1, 2017, cities and counties in Illinois received 8% of the total state income tax revenues through this fund, allocated on a per capita basis. The State of Illinois' Fiscal Year 2018 Budget imposed a 10% reduction in income tax distributions to local governments followed by a 5% reduction for SFY2019. The City's FY2020 Budget anticipates a 10% reduction, resulting in a reduction in anticipated revenue compared to the prior year.

11. Motor Vehicle Licenses

Budget Estimate: \$1,269,000

City Code requires all motor vehicles registered in the City to display a Lake Forest vehicle sticker. The vehicle sticker period is May 1 to April 30. The fee for a passenger vehicle is \$85 per year.

12. Building Permits

Budget Estimate: \$882,600

Permit fees are assessed on development within the City. This revenue source is budgeted based on known developments plus analysis of multi-year trends for recurring permits.

CITY OF LAKE FOREST ILLINOIS
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ORIGINAL BUDGET
311.01-00	CURRENT LEVY - PROP TAX	13,851,900	14,367,553	14,343,442	13,870,421
311.03-00	SSA TAX	54,576	54,565	54,565	54,565
311.04-00	FIREFIGHTER PENSION TAX	1,217,478	1,541,953	1,537,958	1,646,568
311.05-00	POLICE PENSION TAX LEVY	1,891,865	2,105,888	2,100,625	2,194,845
311.08-00	IMRF	585,405	599,023	599,370	611,611
311.09-00	SOCIAL SECURITY	585,405	599,023	599,370	611,611
312.01-00	REPLACEMENT OF PERS PROP	92,810	80,000	95,000	95,000
312.09-00	INCOME TAX	1,763,009	1,563,706	1,892,084	1,820,000
312.10-00	TELECOMMUNICATIONS	1,081,917	1,158,300	1,088,802	1,050,000
312.11-00	LOCAL USE TAX	509,630	499,800	550,000	561,000
312.12-00	MUNICIPAL SALES AND USE	2,105,736	2,142,000	2,193,000	2,237,000
313.01-00	HOME RULES SALES TAX	583,101	600,000	594,000	
313.02-01	ELECTRICITY	1,146,908	1,200,000	1,248,000	1,272,960
313.02-02	GAS	870,571	800,000	840,000	856,800
313.02-03	WATER	340,969	320,000	320,000	326,400
313.06-00	HOTEL/MOTEL TAX	174,057	183,600	188,000	191,760
318.03-00	ROAD AND BRIDGE	228,661	225,000	229,119	233,701
321.01-00	ELECTRICAL CONTRACTOR LIC	480	540	540	540
321.02-00	ALCOHOLIC BEVERAGE LIC	92,475	98,075	93,550	94,525
321.03-00	HEALTH LICENSE	27,610	28,000	23,850	23,850
321.04-00	VENDING MACHINE LIC	9,100	9,000	8,000	8,000
321.05-00	HEAT/AC CONTRACTOR LIC	3,180	2,800	3,060	3,060
321.20-00	OTHER BUSINESS LICENSE	6,905	4,000	2,500	2,650
321.20-01	MOTOR VEHICLE	1,267,730	1,290,300	1,269,000	1,269,000
321.70-01	DOG/CAT LICENSES	30,582	32,252	30,815	31,431
322.10-01	BUILDING PERMITS PRIMARY	1,313,877	594,000	1,450,000	882,600
322.10-24	RECORDING FEES	2,257	1,800	2,000	2,000
322.10-25	BUILDING PERMIT SECONDARY	414,445	239,600	274,787	
322.30-05	NORTH BEACH PARKING	19,265	19,000	21,412	19,000
322.40-01	LANDSCAPE LICENSE	40,876	43,500	41,500	42,500
322.70-02	SPECIAL EVENTS	1,025	3,000	1,000	2,000
322.70-04	SPECIAL EVENTS - STREETS	325	1,000	400	1,000
322.70-05	SPECIAL EVENTS - POLICE	164	2,000	2,400	2,000
322.70-06	SPECIAL EVENTS - FIRE	1,980	500	500	500
331.00-00	FEDERAL GOVERNMENT GRANT			1,172	
332.08-00	STATE GRANT	4,336			
333.03-00	CANINE GRANT			16,380	
333.05-00	GRANTS	14,614			
336.01-00	CONTRIBUTIONS/DONATIONS	200		200	
341.01-01	DAMAGE TO PROP/SERVICES	10,159	5,000	10,000	5,000
341.01-02	BRUSH REMOVAL	3,325	500	600	500

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ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ORIGINAL BUDGET
341.01-07	SALE OF SCRAP METAL		500	500	500
341.02-01	PARKING DECALS	361,487	363,600	363,600	367,236
341.02-02	UNLIMITED PARKING	31,000	31,000	31,000	31,000
341.02-03	MILWAUKEE RR/EVERETT LOT	190,935	197,880	191,000	194,820
341.02-04	WESTMINSTER LOT	20,126	22,889	21,500	21,930
341.02-05	OAKWOOD LOT	87,306	86,700	75,000	76,500
341.03-01	MS VENDING MACHINES	6,923	9,000	6,600	9,000
341.03-05	CAFE ALTO	1,687	2,400	2,100	25,000
341.03-06	CNW TENANTS	15,796	17,700	16,500	45,000
341.03-07	QUARTA LOT LF BANK	67,551	68,500	68,535	70,385
341.03-08	MUSIC INSTITUTE	43,000	43,000	43,000	43,000
341.03-12	SITE IMPROVEMENTS	8,881	8,881	8,881	8,881
341.03-13	COMMON AREA MAINTENANCE	945	945	945	945
341.03-15	SITE IMPROVEMENTS	12,254	12,254	12,254	12,254
341.03-16	COMMON AREA MAINTENANCE	1,330	1,330	1,330	1,330
341.04-02	VITAL STATISTICS	26,146	27,650	26,500	26,485
341.10-01	SITE GRADING PERMIT	83,045	55,000	71,000	55,000
341.10-02	WATER SHED DEV PERMIT	161,880	10,000	4,500	4,500
341.10-03	ELEVATOR INSPECTION FEE	47,975	50,000	50,000	50,000
341.10-04	BANNOCKBURN PLAN REVIEW	67,465	30,000	45,000	45,000
341.10-05	LK BLUFF INSPECTION	33,094	32,000	33,056	33,717
341.10-06	BUILDING REVIEW FEE (BRB)	17,741	15,000	15,000	15,000
341.10-09	COPIES	3,143	2,000	1,400	1,200
341.10-10	HIST PRESERVATION COMM	5,703	8,000	6,000	6,000
341.10-11	PLAN COMMISSION FEE (PC)	9,575	10,000	5,000	7,500
341.10-12	ZONING BOARD OF APPEALS	7,033	5,000	3,500	4,500
341.10-13	MAPS	49	30	26	
341.10-14	TREE REMOVAL PERMIT	15,560	13,000	13,500	13,500
341.10-15	MAINTENANCE OF PROPERTY	332		4,000	3,500
341.15-00	ENGINEERING SERVICE	133,736	10,000	17,000	10,000
341.15-10	PW IMPACT FEE	44,888	15,092	20,016	12,718
341.15-20	CBD SNOW REMOVAL	6,934	6,000	9,600	9,700
341.15-30	GRASS/LEAF BAG/STICKERS	44,685	40,000	40,000	40,000
341.15-31	SPECIAL SANITATION PICKUP	19,860	21,000	20,000	20,000
341.15-32	RECYCLING BINS	2,337	2,000	2,000	2,500
341.20-01	AMBULANCE FEES	674,893	660,540	660,540	667,145
341.20-05	FIRE PREVENTION INSPECT	11,761	11,615	11,615	11,731
341.20-06	AMBULANCE - LAKE BLUFF	293,265	285,000	280,000	280,000
341.20-07	AMBLNCE - RFPD(KNOLLWOOD)			131,250	225,000
341.20-08	FIRE & EMRGNCY IMPACT FEE	52,221	17,640	23,792	15,118
341.30-04	ANIMAL WARDEN	200	300	300	300
341.30-08	POLICE - MISC FEES	335	300	300	300

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ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ORIGINAL BUDGET
341.30-09	FALSE ALARMS - POLICE	600	1,000	8,000	1,000
341.30-10	POLICE IMPACT FEE	77,252	26,278	36,872	23,428
341.30-11	ADMIN HEARING COURT FEES	6,520	6,000	6,000	6,000
341.30-12	POLICE/FIRE ALARMS FEE		500	100	500
341.30-13	SRO COST SHARE	57,767	55,684	55,684	57,076
341.30-14	HEARING OFFICER	71,026	50,000	85,000	60,000
341.90-01	FINANCE/ADMIN SERVICES	728,628	746,841	746,841	765,512
349.06-09	SANITATION FEE				915,000
351.01-00	FINE- CITY ORDINANCE	189,284	110,000	148,000	110,000
351.02-00	FINE - CIRCUIT COURT	145,829	110,000	120,000	110,000
351.04-00	FINE- ANIMAL/BURNING	2,275	2,000	2,000	2,000
351.07-00	VIOLATIONS COM DEV	7,550	5,000	5,500	5,000
351.08-00	VIOLATIONS TREES NOT ROW	500			
361.01-00	INTEREST ON INVESTMENTS	448,428	387,600	771,240	786,665
361.01-02	LOAN INTEREST	7,648	282	282	
370.01-00	CABLE FRANCHISE	517,322	535,000	530,000	520,000
370.03-00	ACTIVITIES - CROYA	40,463	42,000	42,000	43,000
370.03-01	CROYA RENTAL FEES	3,225	5,000	5,000	5,500
370.04-00	CROYA SERVICES	80,000	75,000	75,000	75,000
370.07-00	CABLETV-DVD, VIDEO TAPING	200	200		
370.08-00	CBLETV-TELVISD MTG SCHOOL	1,716			
370.10-22	BOND REDEMPTIONS	118,990	18,000	34,000	34,000
372.11-00	PUBLIC SAFETY PENSION FEE	293,014	580,000	592,000	592,000
379.10-00	OTHER REVENUE	46,762	10,000	32,600	10,000
392.01-00	SALE OF PROPERTY	1,354			
ESTIMATED REVENUES - FUND 101		35,808,338	35,375,409	37,360,760	36,614,274
Fund 120 - FLEX					
361.01-00	INTEREST ON INVESTMENTS	151	150	150	150
ESTIMATED REVENUES - FUND 120		151	150	150	150
Fund 122 - LF HOSPITAL PROJECT					
361.01-00	INTEREST ON INVESTMENTS	16,864		4,640	
ESTIMATED REVENUES - FUND 122		16,864		4,640	
Fund 124 - MS SITE PROJECT					
361.01-00	INTEREST ON INVESTMENTS	21,164	3,145	10,000	5,000
ESTIMATED REVENUES - FUND 124		21,164	3,145	10,000	5,000
Fund 201 - PARK AND PUBLIC LAND					
332.08-00	STATE GRANT				280,000
349.01-01	PARK DEVELOPMENT	652,122	125,344	127,872	86,806

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ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
361.01-00	INTEREST ON INVESTMENTS	13,077	14,602	21,776	15,566
391.01-24	INTERFUND TRANSFER	324,366			
ESTIMATED REVENUES - FUND 201		989,565	139,946	149,648	382,372
Fund 202 - MOTOR FUEL TAX					
312.04-00	MOTOR FUEL TAX ALLOTMENT	494,702	511,589	498,288	505,762
331.13-00	FEDERAL GRANT			27,370	
361.01-00	INTEREST ON INVESTMENTS	9,738	7,560	12,030	25,335
ESTIMATED REVENUES - FUND 202		504,440	519,149	537,688	531,097
Fund 205 - EMERGENCY TELEPHONE					
349.04-00	TELEPHONE 911	315,145	246,000	432,000	246,000
361.01-00	INTEREST ON INVESTMENTS	2,835	2,000	7,000	5,000
ESTIMATED REVENUES - FUND 205		317,980	248,000	439,000	251,000
Fund 210 - SENIOR RESOURCES					
336.02-00	FOUNDATION SUPPORT	69,139	69,000	69,000	70,000
336.08-00	LAKE BLUFF CONTRIBUTION	92,701	92,000	90,988	92,000
336.17-00	CAR DONATION	34,000	34,000	34,000	34,000
340.02-00	MEMBERSHIP DUES	30,188	32,000	31,000	32,000
340.04-00	TRIPS	26,692	40,000	30,200	38,280
340.14-00	MEALS/PARTIES	33,879	47,000	34,000	36,385
340.15-00	CLASSES/LECTURES	15,337	18,000	16,000	23,960
340.16-00	SENIOR CAR USER FEE	5,562	7,500	6,000	7,000
340.19-00	ROOM CONTRACTS	1,100	3,000	2,250	3,000
340.23-00	MASSAGE THERAPY FEES	8,365	11,000	10,500	10,500
340.24-00	PODIATRY - ROOM RENTAL	1,350	1,650	1,350	1,500
340.26-00	WOMEN'S CLUB RAFFLE	423	2,000		
340.27-00	CLASSES/LECTURES SPONSORS	5,710	6,000	5,420	6,250
340.28-00	MEALS/PARTIES SPONSORS	10,942	10,000	10,165	11,750
361.01-00	INTEREST ON INVESTMENTS	3,442	3,000	3,500	3,500
379.10-00	OTHER REVENUE	177			
391.01-01	(LF) GENERAL FUND	228,853	240,529	240,529	255,722
391.11-01	SUPPORT SERVICES SUBSIDY		10,000		10,000
ESTIMATED REVENUES - FUND 210		567,860	626,679	584,902	635,847
Fund 220 - PARKS AND RECREATION					
311.01-00	CURRENT LEVY - PROP TAX	4,415,928	4,527,783	4,518,752	4,622,871
311.08-00	IMRF	269,981	278,117	278,969	283,962
311.09-00	SOCIAL SECURITY	269,981	278,117	278,969	283,961
311.11-00	SPECIFIC PURPOSE	122,962	125,000	124,293	125,000
312.01-00	REPLACEMENT OF PERS PROP	42,607	40,000	40,000	40,000

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ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
333.06-00	LOCAL GOVERNMENT GRANT	10,200			
336.01-00	CONTRIBUTIONS/DONATIONS	60	1,500	1,500	2,000
336.01-10	REGATTA			15,000	20,900
336.01-11	PARKS SECTION	3,205	8,000	8,000	8,000
336.01-12	WILDLIFE CENTER	223,928	120,000	135,585	119,202
336.01-13	SAILING	300			
336.01-14	STIRLING HALL DEVELOPMENT	1,000			
336.01-15	DANCE	157			
336.01-16	ADOPT A PARK	27,779	30,000	54,800	35,000
346.08-01	SFIF - SOCCER	4,470	4,420	9,130	13,960
346.08-02	SFIF - FIELD SPORTS	1,090	1,940		
346.08-03	SFIF - FOOTBALL	1,760	2,320		
346.08-04	SFIF - BASEBALL/SOFTBALL	4,550	2,760		
346.09-02	TAE KWON DO	10,485	9,900	9,900	8,996
346.09-03	RUGBY	6,118	14,197	14,071	12,048
346.10-04	BASKETBALL - HOUSE LEAGUE	61,646	56,244	56,244	64,311
346.10-05	GIRLS VOLLEYBALL	5,936	7,302	7,302	6,120
346.10-06	BASKETBALL-SPECIAL	7,984	9,141	7,435	9,446
346.10-08	GYMNASTICS	17,508	13,140	16,301	18,590
346.10-09	WORKSHOPS/ACTIVITIES	18,806	21,788	18,500	21,914
346.10-10	FLAG FOOTBALL-BOYS	22,430	31,182	27,173	32,133
346.10-11	HURRAY FOR SUMMER	58,944	59,618	35,908	65,340
346.10-12	BASEBALL HOUSE LEAGUE	71,203	74,218	74,218	76,630
346.10-14	SOFTBALL-HOUSE LEAGUE				4,308
346.10-17	SPORTS CAMP - YOUTH		3,564	3,564	3,060
346.10-18	SUPERSTARS CAMP	164,822	199,241	203,325	238,069
346.10-19	LACROSSE	59,563	49,046	49,046	37,470
346.10-21	TACKLE FOOTBALL	32,493	46,857	30,269	38,396
346.10-22	CHILDREN'S CREATIVE ARTS	24,226	35,453	24,000	42,154
346.10-23	SATELLITE CENTER	28,353	27,149	27,149	43,000
346.10-24	KARATE	50,453	52,229	52,229	42,434
346.10-25	SAILING	206,584	275,587	231,135	245,928
346.10-26	BEACH	3,593	19,145	3,593	12,075
346.10-27	ADAPTIVE SAILING PROGRAM	200	1,000	500	3,230
346.10-28	TENNIS INSTRUCTION	25,621	10,786	9,895	28,544
346.10-29	CAMP OF THE ARTS	22,307	27,416	29,072	40,392
346.10-30	DAY CAMP	51,640	73,288	74,308	103,610
346.10-34	DANCE ACADEMY	227,514	316,138	240,000	308,215
346.10-36	WILDLIFE EDUCATION CLASS	17,288	15,585		
346.10-37	LITTLE ATHLETES	7,895	9,019	6,500	4,158
346.10-40	ADVENTURE CAMP	28,088	32,195		
346.10-45	C.I.T	17,497	14,605	972	15,271

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ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
346.10-47	DANCE SPECIAL	138,075	124,604	105,000	130,765
346.10-48	JUNIOR SAILING OLYMPICS		12,450		
346.10-50	THEATRE ARTS	4,241	3,160	3,500	3,160
346.11-02	SOFTBALL-ADULT	9,145	9,920	6,405	5,720
346.11-03	CULTURAL ARTS - ADULTS	85,314	90,054	91,500	104,648
346.11-07	ADULT ATHLETICS	1,750	2,679	600	408
346.11-08	COURTS SPORTS	26,860	52,750	32,367	36,520
346.11-09	FITNESS - BABYSITTING	2,089	2,160		
346.11-11	FITNESS - FLOOR/MEMBERSHP	311,626	313,265	300,000	317,826
346.11-12	FITNESS - GROUP EXERCISE	49,080	58,722	48,000	59,530
346.11-13	FITNESS - LF DAY 5K RUN	1,645	2,210		
346.11-14	FITNESS - PERSONAL TRAING	145,407	144,615	144,000	151,824
346.12-03	RECREATION CENTER	9,244	20,920	15,520	24,620
346.12-04	SPECIAL EVENTS	16,162	22,600	18,500	24,297
346.12-06	BIRTHDAY PARTIES	6,961	14,234	5,000	14,234
346.13-02	KINDERHAVEN	269,750	284,338	290,000	324,576
346.13-03	PRE SCHOOL PROGRAMS	46,938	83,424	88,000	128,470
346.14-01	BUILDING	5,000			
346.14-02	CONCESSIONS	5,937	3,200	67,000	70,000
346.14-03	MARKETING	11,034	11,034	10,500	11,034
346.17-01	WILDLIFE GROUP & SPECIAL	56,427			
346.17-02	WILDLIFE TRIPS & SUMMER	22,986	159,000	159,000	159,000
346.30-10	FOREST PARK PERMITS	121,809	148,201	123,309	161,627
346.30-11	NON-RESIDENT BEACH FEE	17,161	16,500	24,011	36,000
346.30-12	PARK PICNIC PERMITS	7,978	6,900	6,485	7,150
346.30-13	SD 67 GROUNDS MAINTENANCE			47,360	
346.30-14	ATHLETIC FIELD SERVICES	41,813	50,000	50,000	50,000
346.30-15	SPECIAL EVENTS PARKS	189	2,500	2,500	2,500
361.01-00	INTEREST ON INVESTMENTS	52,250	25,000	75,000	75,000
379.10-00	OTHER REVENUE	5,165	29,000	29,000	30,000
379.12-00	PROGRAM REFUND FEE		50	50	50
391.01-01	INTERFUND TRANSFER	308,500	305,000	305,000	285,000
392.11-00	SALE OF EQUIPMENT	1,485			
ESTIMATED REVENUES - FUND 220		8,431,176	8,923,480	8,765,214	9,294,657
Fund 223 - PARKS EQUIPMENT RESERVE					
346.03-00	EQUIPMENT RESERVE	150,000	150,000	150,000	255,000
361.01-00	INTEREST ON INVESTMENTS	2,428	2,000	3,000	3,000
ESTIMATED REVENUES - FUND 223		152,428	152,000	153,000	258,000
Fund 224 - SPECIAL RECREATION					
311.06-00	SPECIAL RECREATION	438,385	465,040	464,028	474,817

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ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
361.01-00	INTEREST ON INVESTMENTS	8,977	8,834	15,000	15,000
ESTIMATED REVENUES - FUND 224		447,362	473,874	479,028	489,817
Fund 230 - CEMETERY GENERAL					
331.03-00	RAVINE RESTORATION	80,000			520,000
336.01-00	CONTRIBUTIONS/DONATIONS	9,450	12,000	9,000	12,000
344.10-15	COLUMBARIUM NICHES	101,760	120,800	247,400	131,000
344.60-01	LOT SALES	322,450	415,950	358,700	401,200
344.60-02	CEMETERY SERVICE CHARGES	157,385	124,600	107,400	115,400
344.90-01	FINANCE/ADMIN SERVICES	33,783		30,000	30,000
361.01-00	INTEREST ON INVESTMENTS	104,586	50,000	50,000	50,000
363.07-00	UNREALIZED GAIN/MV INVTMT	(4,539)			
363.09-00	NET GAIN/LOSS INVESTMENTS	721,292		50,000	
379.10-00	OTHER REVENUE	240			
393.00-00	BOND PROCEEDS				1,165,000
ESTIMATED REVENUES - FUND 230		1,526,407	723,350	852,500	2,424,600
Fund 245 - FOREIGN FIRE INSURANCE					
349.03-00	FOREIGN FIRE INSURANCE	121,143	100,000	54,000	54,000
361.01-00	INTEREST ON INVESTMENTS	2,003			
ESTIMATED REVENUES - FUND 245		123,146	100,000	54,000	54,000
Fund 246 - DRUG ASSET FORFEITURE					
361.01-00	INTEREST ON INVESTMENTS	468			
ESTIMATED REVENUES - FUND 246		468			
Fund 247 - POLICE RESTRICTED FUNDS					
312.13-00	SENATE BILL 740	11,069	9,500	8,200	8,500
342.40-01	DRUG ASSET FORFEITURE		2,100	2,400	2,200
349.04-01	DUI/TOW IMPOUND FEE	20,500	21,000	22,000	21,000
349.04-03	ECITATION FEE	1,042	1,000	1,000	1,000
361.01-00	INTEREST ON INVESTMENTS	1,523	1,900	1,940	1,950
391.02-46	INTERFUND TRANSFER	42,686			
ESTIMATED REVENUES - FUND 247		76,820	35,500	35,540	34,650
Fund 248 - HOUSING TRUST					
313.07-00	DEMOLITION TAX	24,000	48,000	36,000	36,000
349.05-00	PYMT LIEU OF AFFORD HOUSE	650,000			
361.01-00	INTEREST ON INVESTMENTS	18,043	14,000	32,000	32,640
ESTIMATED REVENUES - FUND 248		692,043	62,000	68,000	68,640

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ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
Fund 311 - CAPITAL IMPROVEMENTS					
311.01-00	CURRENT LEVY - PROP TAX	817,962	816,750	816,750	1,730,225
311.03-00	SSA TAX	9,766	9,764	9,764	9,764
313.01-00	HOME RULES SALES TAX				500,000
313.07-00	DEMOLITION TAX	24,000	48,000	36,000	36,000
313.08-00	REAL ESTATE TRANSFER TAX	1,622,900	1,575,638	1,449,587	1,471,331
331.13-00	FEDERAL GRANT	228,861		813,080	92,336
333.06-00	LOCAL GOVERNMENT GRANT	15,547			
336.01-00	CONTRIBUTIONS/DONATIONS	30,000		1,210,000	
349.06-00	ADM FEE RE TX EXEMPT STMP	13,600	10,000	10,000	10,000
349.06-01	DAMAGE TO PROP/SERVICES	3,514			
349.06-06	HIGH IMPACT TRAFFIC	29,691	3,210	3,600	3,210
349.06-09	SANITATION FEE	614,263	610,000	610,000	
349.06-10	OUTSIDE REFUSE COLLECTION	40,132		40,000	40,000
349.06-11	SANITATION RECYCLABLES	27,249	20,000	23,000	21,000
349.07-01	IN LIEU TREE REPLACEMENT	690			
361.01-00	INTEREST ON INVESTMENTS	82,955	48,356	133,606	128,136
379.10-00	OTHER REVENUE		5,000	5,000	5,000
379.25-00	IRMA	60,740		110,000	
391.01-00	INTERFUND TRANSFER	2,984,882	299,482	319,440	
391.01-01	GENERAL FUND	50,000	1,000,000	2,600,000	1,500,000
391.02-00	SALES TAX TRANSFER	41,880			
392.11-00	SALE OF EQUIPMENT	24,591	20,000	20,000	20,000
ESTIMATED REVENUES - FUND 311		6,723,223	4,466,200	8,209,827	5,567,002
Fund 322 - LAUREL/WESTERN REDEVELOP					
311.01-00	CURRENT LEVY - PROP TAX		116,032	88,182	327,930
361.01-00	INTEREST ON INVESTMENTS	17,046	2,032	720	
ESTIMATED REVENUES - FUND 322		17,046	118,064	88,902	327,930
Fund 422 - SSA 25 - KNOLLWOOD SEWER					
311.01-00	CURRENT LEVY - PROP TAX	71,450	75,025	75,110	73,433
361.01-00	INTEREST ON INVESTMENTS	559		1,000	
ESTIMATED REVENUES - FUND 422		72,009	75,025	76,110	73,433
Fund 423 - SSA 26 - WAUKEGAN RD SEWR					
311.01-00	CURRENT LEVY - PROP TAX	20,555	20,798	20,814	21,056
361.01-00	INTEREST ON INVESTMENTS	156		250	
ESTIMATED REVENUES - FUND 423		20,711	20,798	21,064	21,056
Fund 424 - SSA 29 - SAUNDERS RD					
311.01-00	CURRENT LEVY - PROP TAX	145,094	146,779	146,981	148,570

CITY OF LAKE FOREST ILLINOIS
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
361.01-00	INTEREST ON INVESTMENTS	629		1,400	
	ESTIMATED REVENUES - FUND 424	145,723	146,779	148,381	148,570
Fund 425 - 2004B/2011B BOND STRM SWR					
313.01-00	HOME RULES SALES TAX				606,000
361.01-00	INTEREST ON INVESTMENTS	23,158	20,981	32,015	38,188
391.01-01	INTERFUND TRANSFER	619,193	600,000	594,000	
	ESTIMATED REVENUES - FUND 425	642,351	620,981	626,015	644,188
Fund 428 - 2009 G.O. BONDS - WTRN AV					
311.01-00	CURRENT LEVY - PROP TAX	280,673	278,745	281,731	278,195
361.01-00	INTEREST ON INVESTMENTS	1,550	1,000	2,500	1,500
	ESTIMATED REVENUES - FUND 428	282,223	279,745	284,231	279,695
Fund 429 - 2010 G O BOND					
311.01-00	CURRENT LEVY - PROP TAX	478,481	484,343	488,887	467,544
334.01-00	IRS CREDIT PAYMENTS	152,012	149,256	150,003	147,055
361.01-00	INTEREST ON INVESTMENTS	2,343		3,800	
	ESTIMATED REVENUES - FUND 429	632,836	633,599	642,690	614,599
Fund 432 - 2013 REFUNDING 2010A					
311.01-00	CURRENT LEVY - PROP TAX	438,385	533,763	538,604	679,763
361.01-00	INTEREST ON INVESTMENTS	1,422		3,900	
	ESTIMATED REVENUES - FUND 432	439,807	533,763	542,504	679,763
Fund 433 - 2015 GO BOND					
311.01-00	CURRENT LEVY - PROP TAX	227,212	224,738	226,490	227,613
361.01-00	INTEREST ON INVESTMENTS	614	700	2,000	1,000
391.03-22	FUND 322 TIF FUND	241,600	239,313	239,313	362,063
	ESTIMATED REVENUES - FUND 433	469,426	464,751	467,803	590,676
Fund 501 - WATER AND SEWER					
323.06-00	WATER TAPS AND METERS	34,560	11,460	40,000	32,000
323.10-11	FIRE HYDRANT PERMITS	2,075		450	
323.10-20	HOME INSPECTIONS	45,750	35,000	35,000	35,000
323.10-21	SANITARY SEWER CONNECTION	8,250	4,950	8,250	6,600
336.00-00	CAPITAL CONTRIBUTIONS	2,093,095			
343.01-00	WATER TOWER ANNUAL FEE	191,631	185,602	185,602	192,890
343.02-00	SEWER CHARGE	696,767	710,000	710,000	710,000
343.02-01	LF OASIS AGREEMENT	14,091	16,400	15,000	15,375
343.02-02	CUSTOMER CHARGE	153,115	150,000	150,000	150,000
343.03-00	BILLING SERV/PENALTY	48,011	50,000	50,000	50,000

CITY OF LAKE FOREST ILLINOIS
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
343.04-00	OUTSIDE CITY WATER SALES	1,343	1,538	1,500	1,538
343.05-01	CUSTOMER CHARGE	1,284,969	1,270,000	1,270,000	1,372,208
343.05-02	RESIDENTIAL	3,958,930	3,949,477	4,096,498	3,961,943
343.05-03	COMMERCIAL	839,963	840,256	869,151	840,602
343.05-04	SCHOOLS AND CHURCHES	350,903	332,965	363,096	351,170
343.05-05	IRRIGATION	182,436	138,812	188,775	182,575
343.05-06	MULTI FAMILY	206,571	230,567	213,749	206,728
343.05-07	CITY OWNED	14,546	16,310	15,051	14,557
343.05-25	ANNUAL FIRE PUMP TEST	594	200	486	200
343.06-00	WATER SYS INVESTMENT FEE	26,840	17,400	52,641	29,000
343.10-00	SALE OF SCRAP	2,239	3,500	1,500	3,500
343.12-00	HIGHWOOD WATER PLANT			67,000	82,000
361.01-00	INTEREST ON INVESTMENTS	97,827	82,000	178,500	182,070
371.08-00	DAMAGE TO PROP/SERVICES		500	1,990	500
379.10-00	OTHER REVENUE	16,042	1,000	1,000	1,000
391.05-08	INTERFUND TRANSFER	8,012,668		2,000	
392.11-00	SALE OF EQUIPMENT	17,500			
ESTIMATED REVENUES - FUND 501		18,300,716	8,047,937	8,517,239	8,421,456
Fund 508 - WTR & SWR CAP IMP FUND					
336.01-06	MONTICELLO CIRCLE SSA	3,928	3,927	3,928	3,927
361.01-00	INTEREST ON INVESTMENTS	131,664	62,920	116,764	44,885
391.05-01	INTERFUND TRANSFER	10,766,875	1,400,000	1,400,000	1,400,000
ESTIMATED REVENUES - FUND 508		10,902,467	1,466,847	1,520,692	1,448,812
Fund 510 - DEERPATH GOLF COURSE					
347.10-01	SEASONAL FEE - RESIDENT	162,496	175,500	170,312	176,000
347.10-02	SEASONAL FEE - NONRES	37,517	34,300	32,943	19,000
347.10-03	DAILY FEE RESIDENT	416,809	440,000	409,611	436,748
347.10-04	DAILY FEE NONRES	6,559	5,100	71,759	60,000
347.10-05	LOCKER AND SHOWER FEE	6,144	7,200	7,495	7,370
347.10-07	ELECTRIC CAR RENTAL	141,464	216,000	158,773	240,000
347.10-08	START TIME	10,059	9,900	9,651	9,475
347.10-09	RANGE FEES	49,347	52,500	52,321	58,840
347.10-11	CLUB RENTAL	819	1,150	1,990	3,050
347.10-12	PULLCART	5,295	5,700	4,807	5,100
347.10-15	COGS INVENTORY	103,636		106,800	146,000
347.20-04	TOBACCO	182			
347.21-01	CONCESSION SALES	181,950	198,850	189,084	223,365
347.25-01	GOLF SALE OF MERCHANDISE		125,200		
347.25-03	HANDICAP SERVICE	5,874	6,100	6,275	6,969
347.25-04	LESSONS	9,413	10,500	14,785	23,867

CITY OF LAKE FOREST ILLINOIS
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
347.28-01	GOLF CLASSES	343,054	419,000	352,580	400,000
361.01-00	INTEREST ON INVESTMENTS	7,498		6,950	
379.10-00	OTHER REVENUE		5,873	6,119	5,033
391.01-00	INTERFUND TRANSFER	1,036,238			
391.02-20	PARKS AND RECREATION FUND	462,000	50,000	330,000	50,000
392.11-00	SALE OF EQUIPMENT			51,300	
ESTIMATED REVENUES - FUND 510		2,986,354	1,762,873	1,983,555	1,870,817
Fund 601 - FLEET					
349.09-00	VEHICLE MAINTENANCE REV	1,644,797	1,748,788	1,748,788	1,805,638
349.09-14	FLUID MARKUP	3,893	4,000	4,000	4,000
361.01-00	INTEREST ON INVESTMENTS	15,814	10,000	18,720	15,000
379.10-00	OTHER REVENUE	1,622		5,117	
ESTIMATED REVENUES - FUND 601		1,666,126	1,762,788	1,776,625	1,824,638
Fund 605 - LIABILITY INSURANCE					
349.10-00	LIABILITY INS REVENUE	1,327,356	1,327,348	1,327,348	1,327,348
349.10-01	INCR/DECREASE EXCESS SURP	236,762			
361.01-00	INTEREST ON INVESTMENTS	22,654	40,000	40,000	40,800
ESTIMATED REVENUES - FUND 605		1,586,772	1,367,348	1,367,348	1,368,148
Fund 610 - SELF INSURANCE					
349.11-00	PREMIUMS PAID	5,273,136	5,640,000	5,400,000	5,508,000
361.01-00	INTEREST ON INVESTMENTS	73,756	65,000	102,000	104,040
ESTIMATED REVENUES - FUND 610		5,346,892	5,705,000	5,502,000	5,612,040
Fund 701 - FIREFIGHTER PENSION					
311.01-00	CURRENT LEVY - PROP TAX	1,217,478	1,541,953	1,537,958	1,646,568
336.01-01	CONTRIBUTION - EMPLOYEE	296,202	305,000	305,000	315,000
361.01-00	INTEREST ON INVESTMENTS	798,715	750,000	830,000	800,000
363.09-00	NET GAIN/LOSS INVESTMENTS	2,159,527	1,760,000		1,760,000
372.11-00	PUBLIC SAFETY PENSION FEE	90,870	180,000	180,000	180,000
ESTIMATED REVENUES - FUND 701		4,562,792	4,536,953	2,852,958	4,701,568
Fund 702 - POLICE PENSION					
311.01-00	CURRENT LEVY - PROP TAX	1,891,865	2,105,888	2,100,626	2,194,845
336.01-01	CONTRIBUTION - EMPLOYEE	379,500	375,000	380,000	390,000
361.01-00	INTEREST ON INVESTMENTS	539,854	550,000	633,000	650,000
363.09-00	NET GAIN/LOSS INVESTMENTS	1,605,296	1,700,000		1,600,000
372.11-00	PUBLIC SAFETY PENSION FEE	202,260	400,000	400,000	400,000
379.10-00	OTHER REVENUE	50			
ESTIMATED REVENUES - FUND 702		4,618,825	5,130,888	3,513,626	5,234,845

CITY OF LAKE FOREST ILLINOIS
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
<hr/>					
Fund 709 - TRUST CARE FUNDS					
361.01-00	INTEREST ON INVESTMENTS	11,306		18,500	
363.07-00	UNREALIZED GAIN/MV INVTMT	(667)			
363.09-00	NET GAIN/LOSS INVESTMENTS	74,481			
ESTIMATED REVENUES - FUND 709		85,120		18,500	
<hr/>					
ESTIMATED REVENUES - ALL FUNDS		109,177,631	84,523,021	87,654,140	90,473,340

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



Introduction

Mission Statement

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

Vision Statement

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

FY2019 Highlights

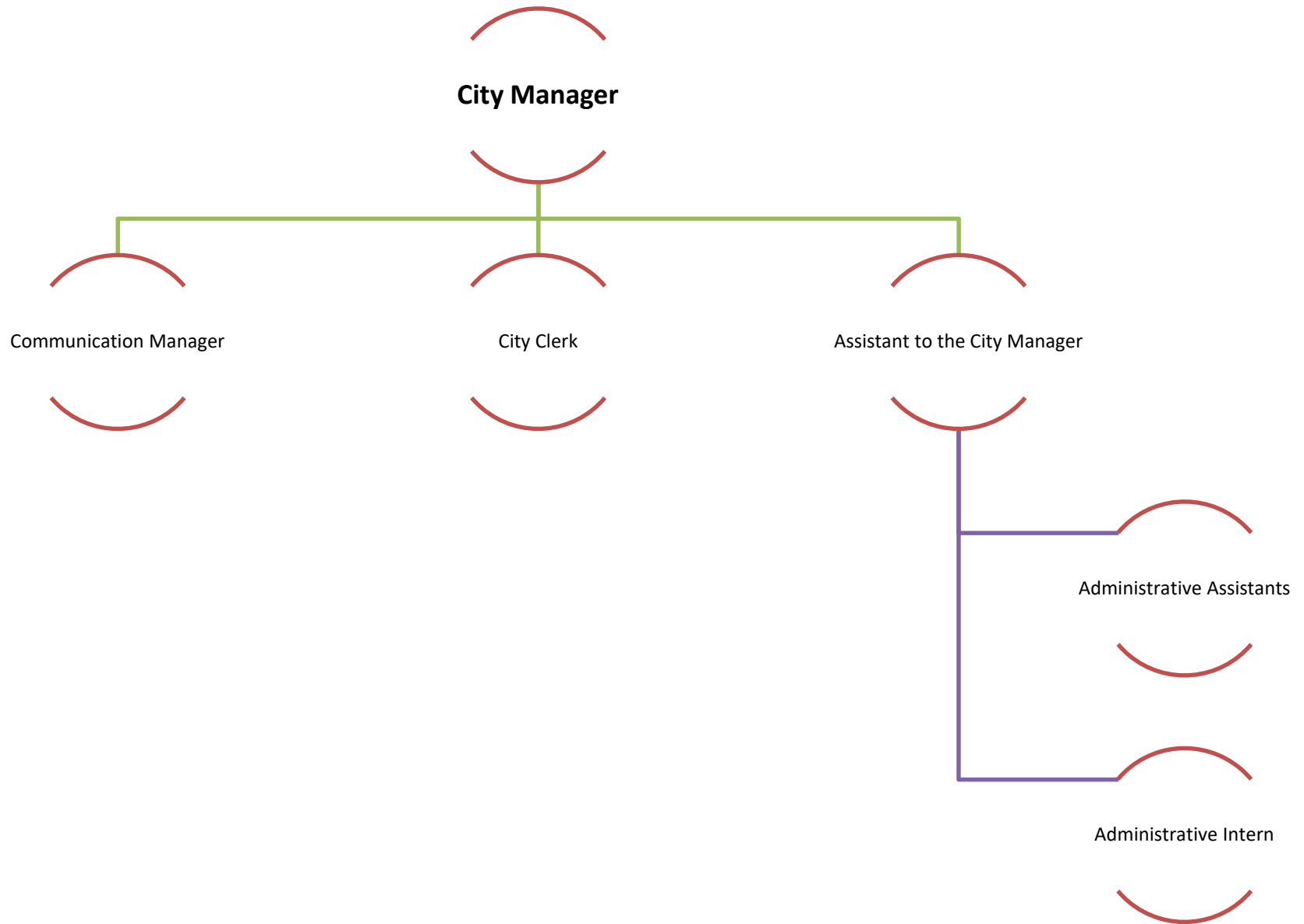
- Enhanced commuter service on the Milwaukee District North Line through a public-private partnership with Metra, Union Pacific, Canadian National and Lake County Partners, including the “Metra More” program * **(Multi-Modal Transportation and Infrastructure)**
- Continued implementation of the City’s Marketing Campaign for The City of Lake Forest * **(Community Character, Safety and Health)**
- Developed and Manage an online calendar on the City’s website for non-profit organizations to use to help promote community events to residents * **(Community Character, Safety and Health)**
- Continued leadership and engagement with the Lake Forest Collaborative for Environmental Leadership (LFCEL) to evaluate, prioritize, and monitor the implementation of the City’s Sustainability Plan and other community initiatives * **(Environmental Sustainability, Leisure and Recreation)**
- Engaged eleven other communities to form the Northern Illinois Benchmarking Cooperative (NIBC) to jointly explore, develop, and share performance metrics that support a collaborative performance management and benchmarking program * **(Fiscal Stewardship)**
- Executed new subleases for vacant commercial spaces in the two Train Stations * **(Business and Economic Vitality)**
- Completed negotiations with Lake Forest Open Lands Association regarding the transfer of McCormick Ravine in exchange for Open Lands Park * **(Environmental Sustainability, Leisure and Recreation) (Fiscal Stewardship)**
- Assisted with the review and update of the Elawa Farm Master Plan and Special Use Permit * **(Environmental Sustainability, Leisure and Recreation)**

- Provided guidance to Fire Department during consolidation with the Rockland Fire Protection District * **(Fiscal Stewardship)**
- Negotiated new franchise agreement with Comcast for cable video services
- Provided staff support for the ongoing promotion of the Deerpath Golf Course Renovation Project, a public-private partnership * **(Fiscal Stewardship)**
- Assisted with negotiations on economic incentive package to secure a new hotel development in the Conway Office Park. * **(Business and Economic Vitality)**
- Worked with the City Council and Executive Staff on interviewing/hiring/transitioning a new City Manager

FY2020 Initiatives and Programs

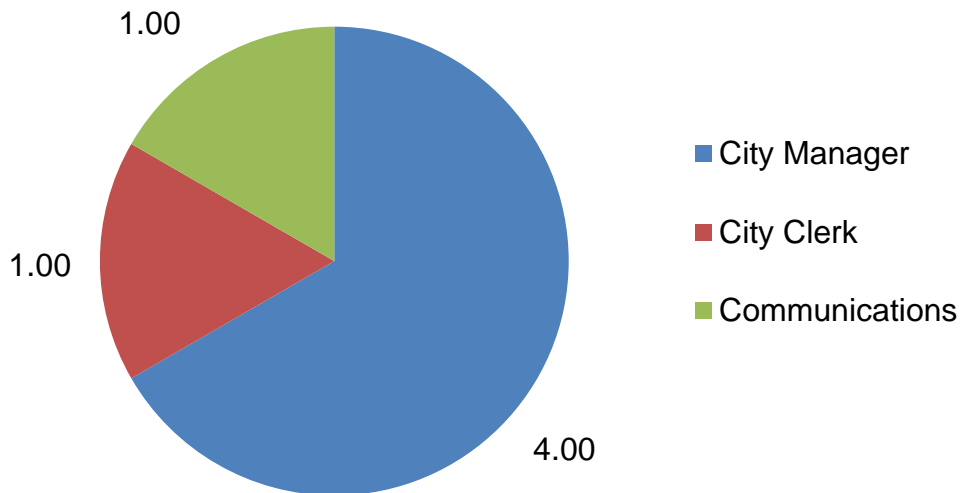
- Continue the implementation of the Community Marketing Campaign * **(Community Character, Safety and Health)**
- Continue Supplements to The Lake Forest City Code of Ordinances and offer residents the use of a current legislative link, showing passed Ordinances that are awaiting codification
- Continue to review and restructure/streamline internal customer service process regarding licenses and permits issued within the Office of the City Manager * **(Fiscal Stewardship)**
- Provide staff support in adoption of new software solutions to assist with improving internal and external business processes through the deployment of an Electronic Content Management (ECM) software solution * **(Fiscal Stewardship)**
- Explore expansion of the Northern Illinois Benchmarking Cooperative (NIBC) to explore joint service performance measures and benchmarks with surrounding communities * **(Fiscal Stewardship)**
- Review and explore opportunities to enhance the City's website technology and functionality through deployment of new content management system and/or website design * **(Community Character, Safety and Health)**
- Explore development of a City-wide data initiative to incorporate into budget process and enhance the City's performance measurement program * **(Fiscal Stewardship)**
- Promote expansion of commuter transportation service throughout the City, and seek public-private-partnerships to promote and deploy first and last mile commuter service in Lake Forest * **(Multi-Modal Transportation and Infrastructure) (Business and Economic Vitality) (Fiscal Stewardship)**
- Provide staff assistance and support to Police Department in launching an internal parking advisory committee to explore, analyze, and recommend policies regarding parking in the City's commercial districts * **(Business and Economic Vitality)**
- Assist the Community Development and Parks, Recreation & Forestry Departments in review and adoption of Grove Campus and Northcroft Park Master Plan and Special Use Permit * **(Community Character, Safety and Health)**

*Indicates Alignment with Strategic Plan Priority Area

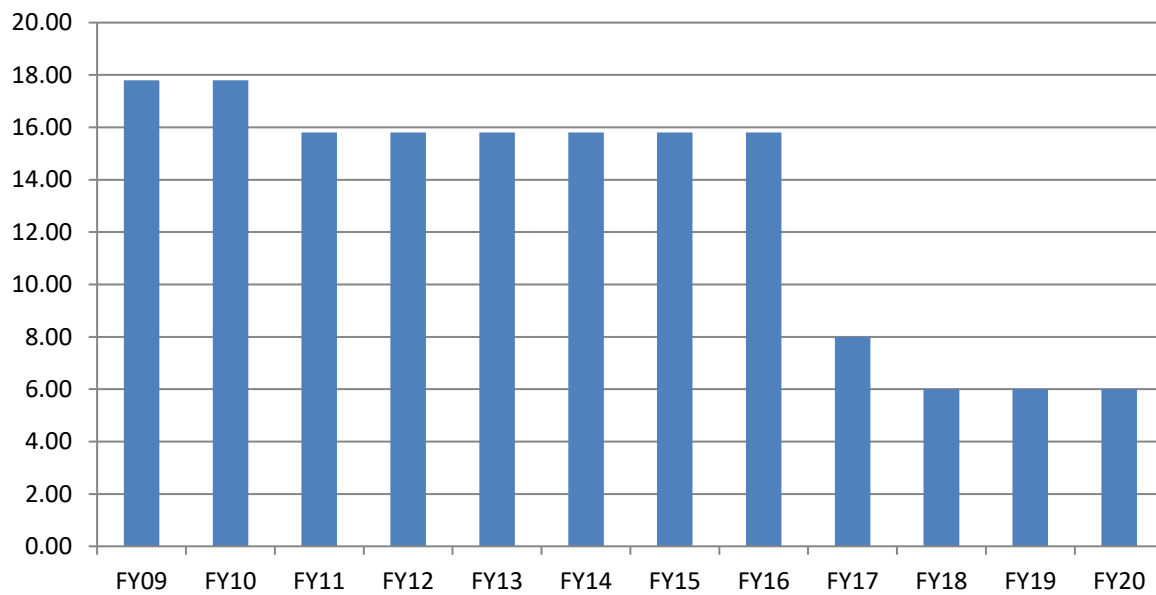


THE CITY OF LAKE FOREST
FY2020
LEGISLATIVE AND ADMINISTRATIVE

Full Time Staff by Functional Areas

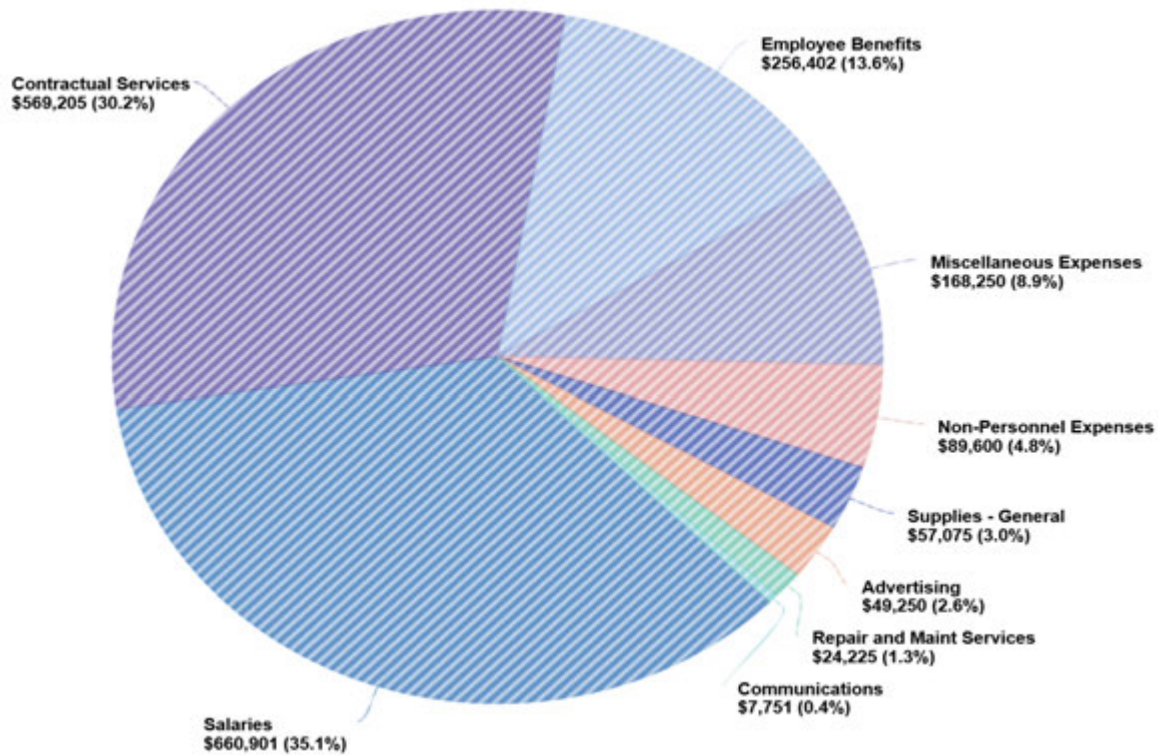


Full-Time Personnel History



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

FY20 EXPENSES



Budget Data

FY2019 Amended	\$1,966,553
FY2020 Budget	\$1,882,659
Change from Prior Year:	-\$83,894

<u>LEGISLATIVE AND ADMINISTRATIVE</u>	<u>FY2019 Amended</u>	<u>FY2020 Budget</u>	<u>Change</u>
City Council	\$909,899	\$841,830	-7.48%
City Manager	\$1,018,552	\$1,002,331	-1.59%
Cable TV	\$38,102	\$38,498	1.04%
	\$1,966,553	\$1,882,659	-4.27%

City Council reduction is due to rollovers from FY2018 budget to FY2019.

LEGISLATIVE AND ADMINSTRATIVE

		2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED	PROJECTED	ORIGINAL
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
Dept 1101 - CITY COUNCIL					
414.29-03	MEMBERSHIP DUES/LICENSES	13,858	19,390	20,847	21,650
414.29-10	MEETINGS AND EXP REIMB	24,011	26,750	26,268	25,975
433.33-10	CONTRACTUAL SERV - LEGAL	502,292	450,000	478,500	450,000
435.35-10	CONTRACTUAL SERV - MISC	60,141	103,825	98,765	88,955
435.35-42	ECONOMIC DEVELOPMENT	82,344			
454.54-10	LEGAL ADVERTISING	1,101	3,500	2,500	3,500
454.54-21	COMMUNICATION/MARKETING	33,321	45,750	45,774	45,750
460.60-12	POSTAGE	6,424	11,000	8,750	9,250
460.60-13	PRINTING/STATIONARY	28,557	30,350	27,384	28,500
484.84-61	SPECIAL EVENTS	5,414	59,000	50,377	58,250
484.84-95	CONTINGENCY	43,894	160,334	160,334	110,000
Dept 1101 - CITY COUNCIL		801,357	909,899	919,499	841,830
Dept 1202 - OFFICE OF CITY MANAGER					
410.10-10	REGULAR SALARIES	644,025	661,861	700,617	644,161
410.10-20	TEMPORARY SALARIES	14,720	22,620	18,440	14,275
410.10-30	OVERTIME		1,132		1,160
410.10-40	LONGEVITY BONUS	2,950	3,285	3,285	1,305
412.20-10	INSURANCE MEDICAL	124,353	132,199	139,057	134,872
412.20-11	INSURANCE DENTAL	3,527	3,696	3,611	3,852
412.20-12	INSURANCE LIFE	623	648	623	648
412.20-20	SOCIAL SECURITY	39,765	40,881	47,581	41,621
412.20-30	IMRF	77,898	84,654	83,759	74,221
412.20-40	FLEXI-BENEFITS	1,392	1,188	1,188	1,188
414.29-01	TRAINING AND EDUCATION	4,796	8,500	5,860	11,600
414.29-03	MEMBERSHIP DUES/LICENSES	3,544	6,550	6,097	6,255
414.29-04	PUBLICATIONS/SUBSCRIPTION	969	1,125	1,380	1,720
414.29-10	MEETINGS AND EXPENSE REIM	7,598	10,000	10,110	22,400
435.35-10	CONTRACTUAL - MISC	16	750	3,974	1,000
443.43-16	IT MAINTENANCE	11,736	12,748	12,748	14,695
443.43-20	MAINT OF OFFICE EQUIPMENT	13,357	2,490	2,193	2,907
453.53-11	CELL PHONE	8,269	7,995	7,020	7,751
460.60-10	OFFICE SUPPLIES	8,073	10,250	8,000	10,000
460.60-13	PRINTING/STATIONARY	119	500	450	1,050
460.60-20	MINOR EQUIPMENT	321	750	1,648	1,000
463.63-12	FOUNTAIN SUPPLIES		4,730	4,000	4,650
Dept 1202 - OFFICE OF CITY MANAGER		968,051	1,018,552	1,061,641	1,002,331

LEGISLATIVE AND ADMINSTRATIVE

ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
Dept 1203 - CABLE TV					
410.10-10	REGULAR SALARIES	63,567			
412.20-10	INSURANCE MEDICAL	5,356			
412.20-11	INSURANCE DENTAL	195			
412.20-12	INSURANCE LIFE	35			
412.20-13	UNEMPLOYMENT INSURANCE	11,683			
412.20-20	SOCIAL SECURITY	4,775			
412.20-30	IMRF	4,389			
412.20-40	FLEXI-BENEFITS	19			
435.35-10	CONTRACTUAL - MISC	21,047	30,550	28,125	29,250
443.43-01	VEHICLE (FLEET) RENTAL	721			
443.43-16	IT MAINTENANCE	2,976	3,336	3,336	3,873
443.43-20	MAINT OF OFFICE EQUIPMENT		500	2,500	2,750
460.60-10	OFFICE SUPPLIES	93	216	110	125
460.60-20	MINOR EQUIPMENT	4,830	3,500	1,850	2,500
Dept 1203 - CABLE TV		119,686	38,102	35,921	38,498
TOTAL		1,889,094	1,966,553	2,017,061	1,882,659

Finance and Information Technology Departments



Introduction

Mission Statement

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

Vision Statement

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

FY2019 Highlights

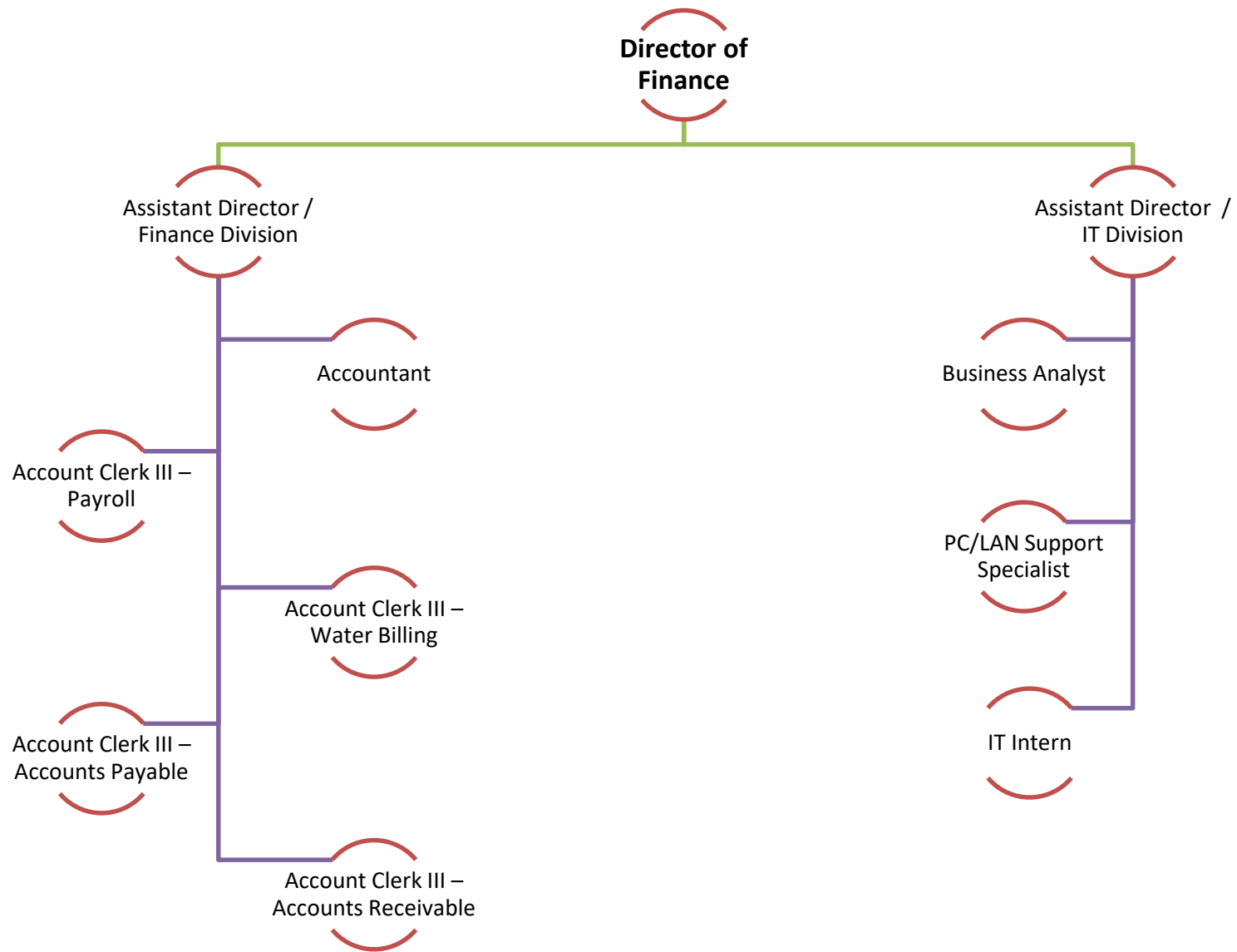
- For the 40th consecutive year, the City was awarded a Certificate of Achievement for Excellence in Financial Reporting for its FY18 Comprehensive Annual Financial Report (CAFR) * **(Fiscal Stewardship)**
- For the 3rd year in a row, the City was awarded the Distinguished Budget Presentation Award for its FY2019 Budget document by the Government Finance Officers Association * **(Fiscal Stewardship)**
- Completed coordination and implementation of the City's new Enterprise Resource Planning (ERP) system with selected business partner BS&A. This project has involved every member of the department and required coordination with all City departments. * **(Fiscal Stewardship)**
 - A number of operational efficiencies have been achieved and internal controls enhanced. Following are a few of the enhancements offered with the new ERP system:
 - Operating departments now have access to reporting in real-time to monitor their revenues and expenditures;
 - Purchasing and invoice payment controls have been improved;
 - Online services have been expanded, with residents now able to review their water consumption history and review or reprint up to ten years of utility bills;
 - Supporting documentation for financial transactions are now attached to records in the financial software, eliminating the need for storage of documents in various locations and format;
 - Timesheet entry for City and Library staff will now be done online, eliminating duplicate entry, and employees have access to an Employee Self

- Service portal to review personal information, leave balances and activity, and to view or reprint check stubs and W-2 forms;
 - Budget requests will now be prepared and submitted via the Budget Entry module, eliminating duplicate entry; and
 - Overall, reporting capabilities have been expanded and enhanced.
- Implemented an expanded financial transparency section of the City's web site, which now includes comprehensive information on the City's pension obligations * **(Fiscal Stewardship)**
- Selected and implemented a comprehensive investment management system to allow for enhanced investment of City funds to increase investment earnings * **(Fiscal Stewardship)**
- Replaced 32 personal computers, 7 laptops, and 13 hybrid laptops
- Initiated a project to explore alternatives to the City's current Electronic Content Management (ECM) system which will reach end of support in December 2019 * **(Fiscal Stewardship)**
- Completed technology initiatives including: implementing a new computer inventory management system and a supplemental security patching system to improve the monitoring of security patching

FY2020 Initiatives and Programs

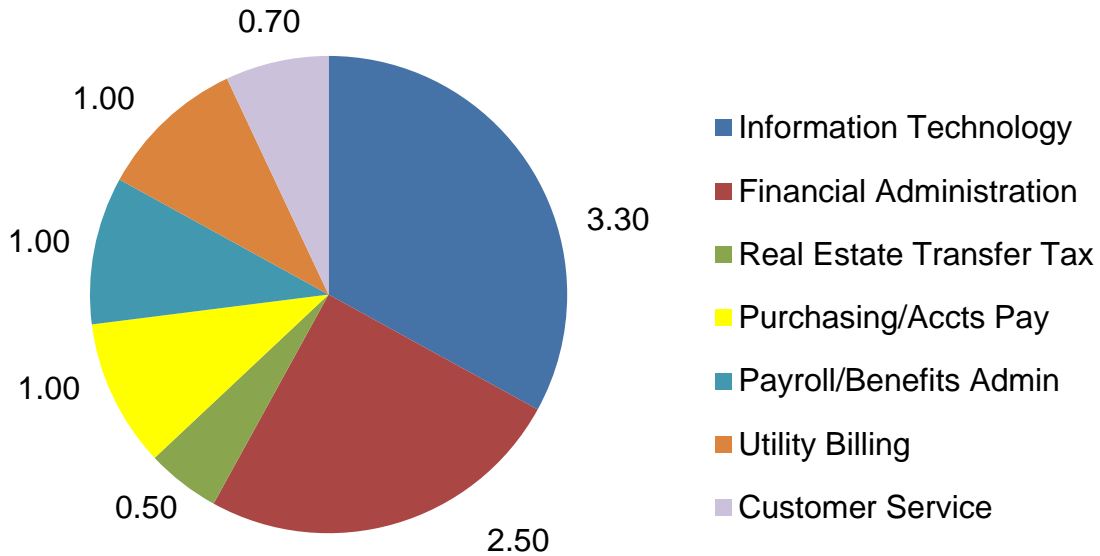
- Make a final selection and coordinate City-wide implementation of a new Electronic Content Management (ECM) system * **(Fiscal Stewardship)**
- Continue to expand the City's financial transparency with the use of OpenGov and/or the City's new ERP system * **(Fiscal Stewardship)**
- Explore and implement additional operational efficiencies utilizing the City's ERP software * **(Fiscal Stewardship)**
- Develop the City's first Popular Annual Financial Report (PAFR) in accordance with Government Finance Officers Association (GFOA) guidelines * **(Fiscal Stewardship)**
- Support implementation of a maintenance/work order software system * **(Fiscal Stewardship)**
- Implement cloud-based solutions when shown to be in the best interests of the City

*Indicates Alignment with Strategic Plan Priority Area

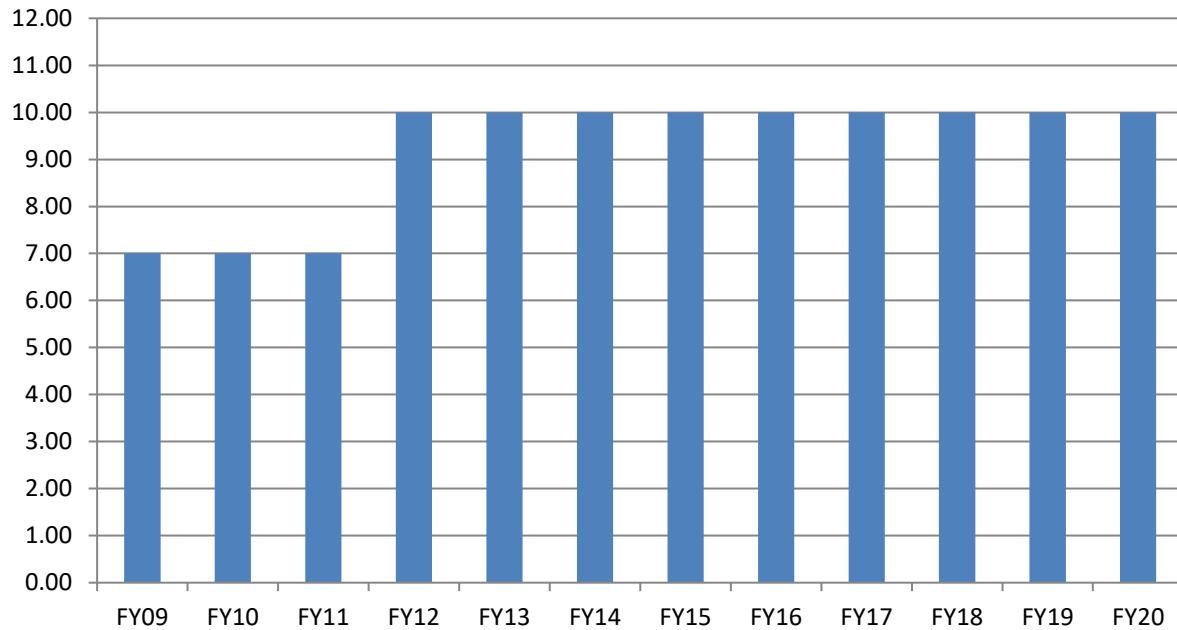


THE CITY OF LAKE FOREST
FY2020
FINANCE AND INFORMATION TECHNOLOGY

Full Time Staff by Functional Areas

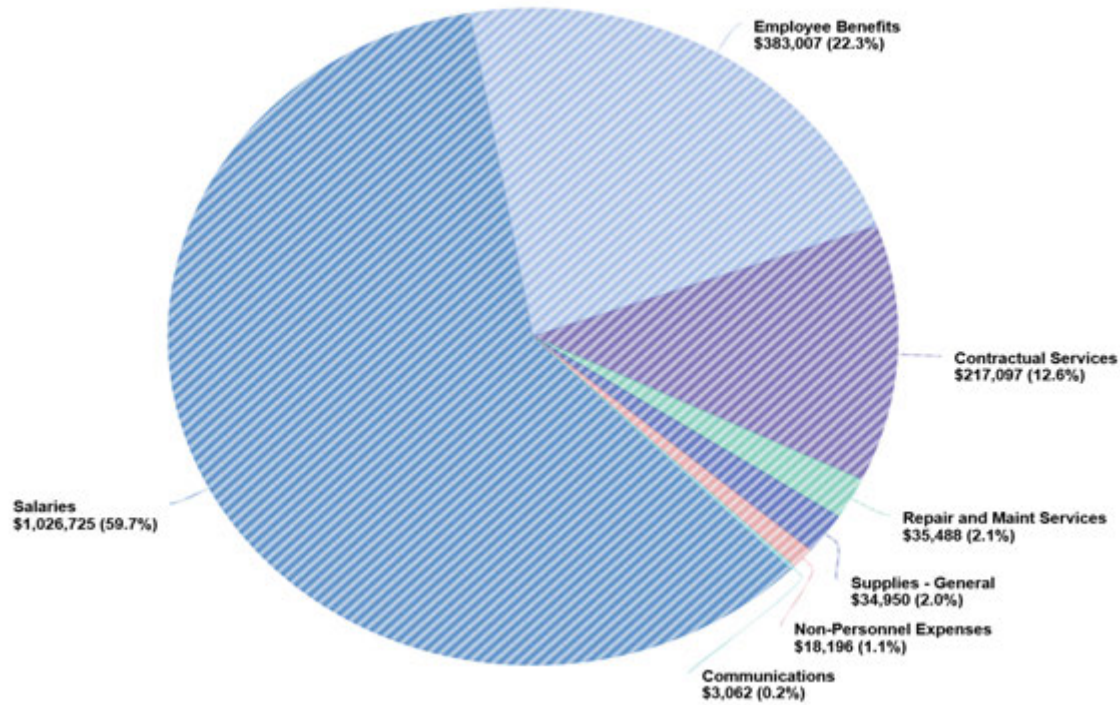


Full-Time Personnel History



Note: Information Technology moved to Finance in FY2012.

FY20 EXPENSES



Budget Data

FY2019 Amended	\$1,749,822
FY2020 Budget	\$1,718,525
Change from Prior Year:	-\$31,297

FINANCE AND INFORMATION TECHNOLOGY

	<u>FY2019 Amended</u>	<u>FY2020 Budget</u>	<u>Change</u>
Finance	\$850,568	\$806,257	-5.21%
IT	\$646,931	\$653,898	1.08%
Finance-Water	\$252,323	\$258,370	2.40%
	\$1,749,822	\$1,718,525	-1.79%

Finance budget reductions relate to change in Vehicle Sticker/Animal License/Parking Permit vendor, as well as IT maintenance savings with change in ERP software.

FINANCE AND INFORMATION TECHNOLOGY

ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
Dept 1314 - FINANCE					
410.10-10	REGULAR SALARIES	478,285	505,041	506,785	524,541
410.10-30	OVERTIME	141	2,050	2,048	2,101
410.10-40	LONGEVITY BONUS	2,440	2,635	2,635	2,785
412.20-10	INSURANCE MEDICAL	88,113	93,519	91,408	95,418
412.20-11	INSURANCE DENTAL	2,939	3,080	3,009	3,210
412.20-12	INSURANCE LIFE	519	540	519	540
412.20-20	SOCIAL SECURITY	33,200	33,621	36,559	34,967
412.20-30	IMRF	57,921	63,114	60,998	61,223
412.20-40	FLEXI-BENEFITS	1,342	846	846	846
414.29-01	TRAINING AND EDUCATION	2,408	7,500	3,700	7,500
414.29-03	MEMBERSHIP DUES/LICENSES	725	975	815	975
414.29-04	PUBLICATIONS/SUBSCRIPTION	446	665	570	570
414.29-10	MEETINGS AND EXPENSE REIM	926	1,145	830	1,500
435.35-10	CONTRACTUAL - MISC	64,872	71,672	55,237	46,362
443.43-16	IT MAINTENANCE	46,476	49,754	49,754	9,266
453.53-11	CELL PHONE	697	711	711	703
460.60-10	OFFICE SUPPLIES		500	100	500
460.60-13	PRINTING/STATIONARY	2,310	13,100	12,681	13,150
460.60-20	MINOR EQUIPMENT		100		100
Dept 1314 - FINANCE		783,760	850,568	829,205	806,257
Dept 1315 - INFORMATION TECHNOLOGY					
410.10-10	REGULAR SALARIES	286,789	306,808	290,953	309,148
410.10-20	TEMPORARY SALARIES	12,343	16,224	16,276	16,224
410.10-30	OVERTIME	152	1,077	599	1,077
410.10-40	LONGEVITY BONUS	2,350	2,475	900	1,125
412.20-10	INSURANCE MEDICAL	23,367	27,985	27,491	38,462
412.20-11	INSURANCE DENTAL	588	616	806	1,284
412.20-12	INSURANCE LIFE	311	324	277	324
412.20-20	SOCIAL SECURITY	22,549	24,263	23,353	24,664
412.20-30	IMRF	37,397	41,606	35,409	39,025
412.20-40	FLEXI-BENEFITS	508	450	450	450
413.21-24	IT MAINTENANCE EXPENSE	(360,912)	(379,708)	(379,708)	(335,627)
414.29-01	TRAINING AND EDUCATION	250	1,500	250	1,500
414.29-03	MEMBERSHIP DUES/LICENSES	200	350	200	350
414.29-04	PUBLICATIONS/SUBSCRIPTION		350	350	350
414.29-10	MEETINGS AND EXPENSE REIM	1,343	2,450	2,450	2,450
435.35-10	CONTRACTUAL - MISC	126,034	179,907	146,500	170,235
443.43-10	MAINT OF EQUIPMENT	4,620	4,000	4,000	5,000
443.43-37	MAINTENANCE - SOFTWARE	347,396	395,828	383,720	354,319

FINANCE AND INFORMATION TECHNOLOGY

ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ORIGINAL BUDGET
453.53-11	CELL PHONE	2,466	2,676	2,500	2,338
460.60-10	OFFICE SUPPLIES	407	300	300	300
460.60-11	COMPUTER SUPPLIES	17,517	17,450	19,500	20,900
Dept 1315 - INFORMATION TECHNOLOGY		525,675	646,931	576,576	653,898
Fund 501 - WATER AND SEWER					
Dept 1314 - FINANCE					
410.10-10	REGULAR SALARIES	157,891	161,321	161,921	166,823
410.10-30	OVERTIME		2,050	2,046	2,101
410.10-40	LONGEVITY BONUS	650	725	725	800
412.20-10	INSURANCE MEDICAL	46,182	49,018	48,022	50,009
412.20-11	INSURANCE DENTAL	1,176	1,232	1,204	1,284
412.20-12	INSURANCE LIFE	208	216	208	216
412.20-20	SOCIAL SECURITY	11,093	11,536	12,016	11,921
412.20-30	IMRF	18,314	19,805	19,263	18,768
412.20-40	FLEXI-BENEFITS	15	396	396	396
414.29-01	TRAINING AND EDUCATION		3,001		3,001
435.35-10	CONTRACTUAL - MISC	36	500	50	500
443.43-16	IT MAINTENANCE	2,328	2,508	2,508	2,530
453.53-11	CELL PHONE	20	15	15	21
Dept 1314 - FINANCE		237,913	252,323	248,374	258,370
TOTAL		1,547,348	1,749,822	1,654,155	1,718,525

Human Resources Department



Introduction

Mission Statement

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

Vision Statement

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

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

FY2019 Highlights

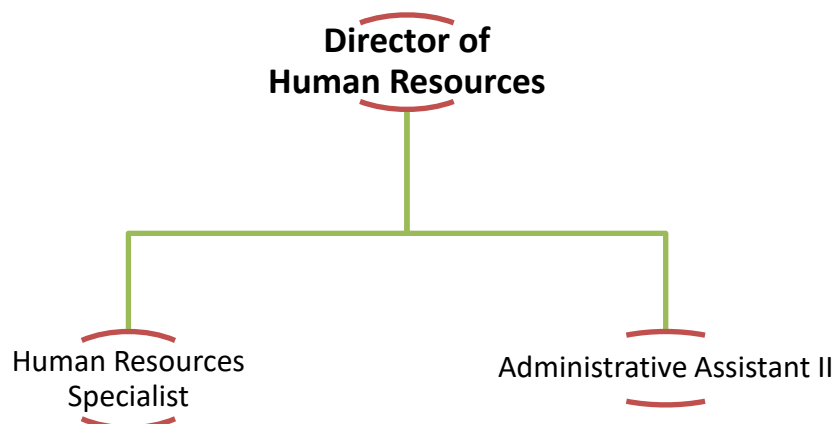
- Coordinated process for hiring new City Manager/assist in onboarding new City Manager
- Implemented Human Resources portion of the new Enterprise Resource Planning (ERP) system * **(Fiscal Stewardship)**
- Negotiate Fire Collective Bargaining Agreement (Spring 2019)
- Participate in the review/comparison of Electronic Content Management (ECM) software options (Spring 2019) * **(Fiscal Stewardship)**
- Roll out new Employee Information Site (EIS) (Spring 2019)
- Prepared for and completed the transition to Office 365
- Shared Administrative Assistant with Fire Department * **(Fiscal Stewardship)**
- Continued to provide various training and professional development opportunities
 - IPELRA Supervisor Training
 - IPELRA Employment Law Seminar
 - Midwest Leadership Institute
 - Leadership Profiles
 - Chamm'd Leadership Program
 - Chamm'd cohort groups
 - Miscellaneous courses
- Created and presented program to guide dependents aging off of City health insurance in finding alternative coverage * **(Fiscal Stewardship)**
- Created and presented pre-retirement workshops

- Monitored laws and legal requirements, including the Affordable Care Act, OSHA reporting, overtime rules and impact of Janus Supreme Court ruling
- As key member of Executive Safety Committee coordinated Regulatory Inspection visit; ensured legal compliance with reporting; and ensured best practices in safety policies and procedures
- Appointed to Illinois Public Employer Labor Relations Association (IPELRA) Executive Board; chair Training Committee
- Received National PELRA Pacesetter Award for innovative leadership in the public sector
- Leverage existing communication platforms to promote recruitment activities in the Public Safety departments through the development and implementation of specialized recruitment media (videos and webpages) tools * **(Community Character, Safety, and Health)**

FY2020 Highlights

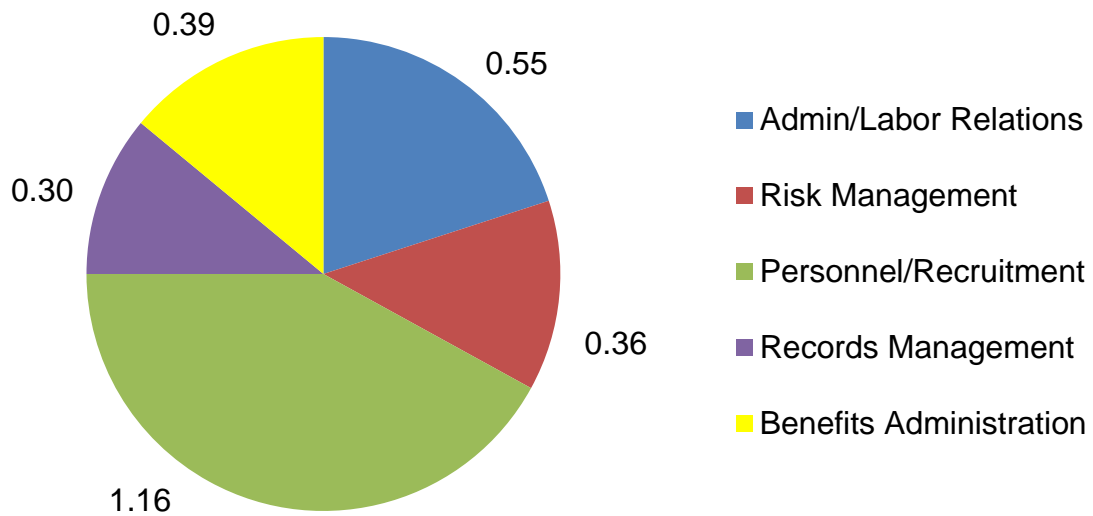
- Continue to assist as new City Manager transitions in the role
- Implement new Electronic Content Management (ECM) software * **(Fiscal Stewardship)**
- Implement NeoGov Onboarding module * **(Fiscal Stewardship)**
- Negotiate Police wage reopener (Spring 2020)
- Coordinate digital marketing campaign to promote recruitment of Public Safety personnel and ensure Statutory compliance in our processes through the Board of Fire and Police Commissioners (BFPC) * **(Community Character, Safety, and Health)**
- Coordinate Employee Benefit and Wellness Committees to further explore creative ideas to contain insurance costs and to focus on wellness to protect the integrity and sustainability of our insurance plans
- Produce short, online videos for the EIS to help employees learn how to better utilize their benefits
- Key member of Executive Safety Committee, ensuring legal compliance with reporting and best practices in safety policies and procedures
- Member of IPELRA Executive Board and chair of the Training Committee, to ensure strategic types of training are available for our employees to continue best practices

*Indicates Alignment with Strategic Plan Priority Area

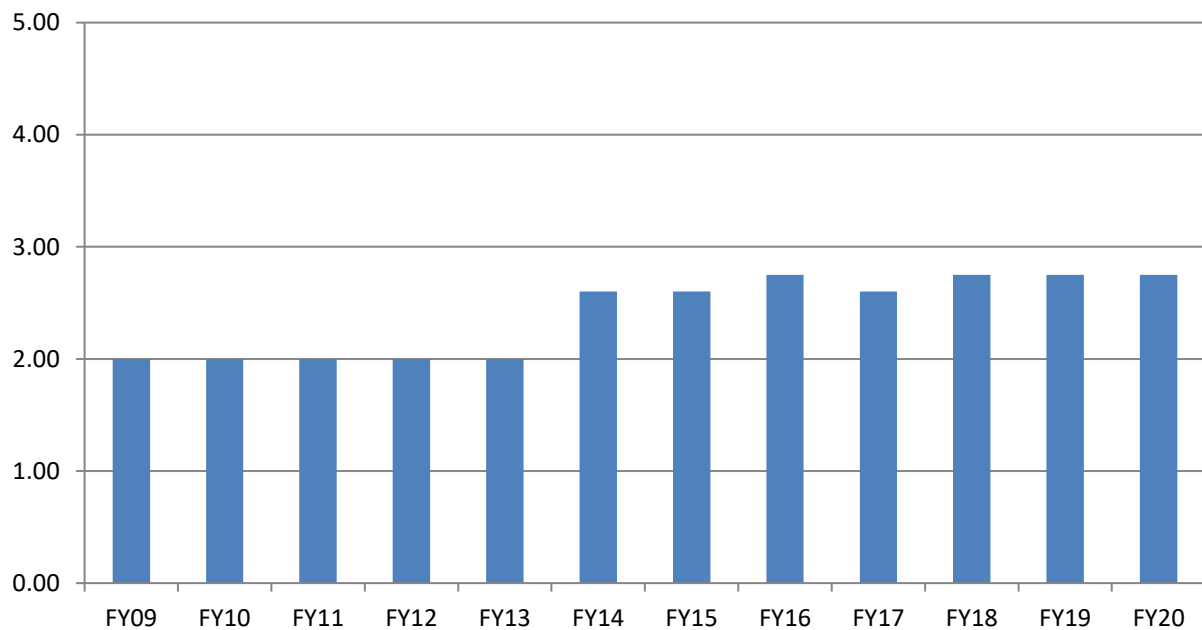


THE CITY OF LAKE FOREST
FY2020
HUMAN RESOURCES

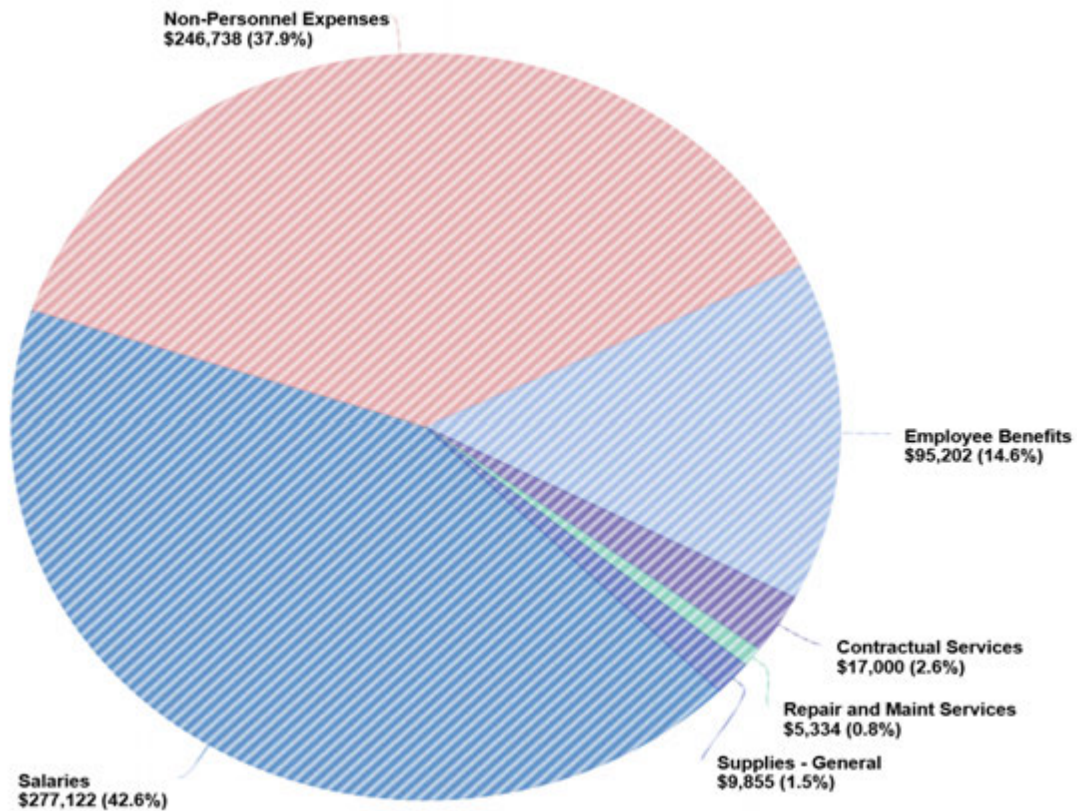
Full Time Staff by Functional Areas



Full-Time Personnel History



FY20 EXPENSES



Budget Data

FY2019 Amended	\$558,595
FY2020 Budget	\$651,251
Change from Prior Year:	\$92,656

<u>HUMAN RESOURCES</u>	<u>FY2019 Amended</u>	<u>FY2020 Budget</u>	<u>Change</u>
HR Admin	\$538,545	\$579,676	7.64%
Fire & Police Comm	\$20,050	\$71,575	256.98%
	<hr/>	<hr/>	
	\$558,595	\$651,251	16.59%

Primary increase in Human Resources administration relates to an increase in tuition reimbursement, while Fire and Police Commission FY20 budget includes a one-year expense for public safety digital recruiting initiative.

HUMAN RESOURCES

ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
Dept 1701 - HR ADMIN					
410.10-10	REGULAR SALARIES	242,434	263,186	251,450	274,150
410.10-20	TEMPORARY SALARIES			8,015	
410.10-30	OVERTIME	405			
410.10-40	LONGEVITY BONUS	2,625	2,862	2,862	2,972
412.20-10	INSURANCE MEDICAL	29,262	24,365	31,744	41,667
412.20-11	INSURANCE DENTAL	985	616	1,204	1,766
412.20-12	INSURANCE LIFE	242	297	311	297
412.20-20	SOCIAL SECURITY	17,715	17,891	19,388	18,668
412.20-30	IMRF	29,727	33,243	30,135	32,258
412.20-40	FLEXI-BENEFITS	518	544	544	546
414.29-01	TRAINING AND EDUCATION	1,219	2,300	2,450	2,500
414.29-02	TUITION REIMBURSEMENT	11,340	40,000	38,000	62,692
414.29-03	MEMBERSHIP DUES/LICENSES	1,001	1,866	2,023	2,026
414.29-04	PUBLICATIONS/SUBSCRIPTION	4,579	4,830	4,716	4,716
414.29-10	MEETINGS AND EXPENSE REIM	1,529	2,550	2,550	2,650
414.29-12	PERSONNEL RECRUITMENT	19,070	52,605	35,920	31,979
414.29-14	CITY TRAINING	48,468	44,650	44,650	45,650
414.29-51	EMPLOYEE ACTIVITIES	26,807	27,950	30,680	26,950
435.35-10	CONTRACTUAL - MISC	21,012	13,000	13,000	13,000
443.43-16	IT MAINTENANCE	4,044	4,690	4,690	5,334
460.60-10	OFFICE SUPPLIES	412	1,000	1,500	1,500
460.60-11	COMPUTER SUPPLIES	945			8,305
460.60-13	PRINTING/STATIONARY		100		50
Dept 1701 - HR ADMIN		464,339	538,545	525,832	579,676
Dept 1703 - FIRE & POLICE COMMISSION					
414.29-10	MEETINGS AND EXPENSE REIM	999	150	100	500
414.29-12	PERSONNEL RECRUITMENT	26,820	18,400	18,550	67,075
435.35-10	CONTRACTUAL - MISC	20,616	1,500	2,500	4,000
Dept 1703 - FIRE & POLICE COMMISSION		48,435	20,050	21,150	71,575
TOTAL		512,774	558,595	546,982	651,251

Community Development Department

The screenshot displays the 'BSA Online' portal for the City of Lake Forest. At the top, there's a navigation bar with 'Home' and 'Services' links. Below it, a search bar allows users to enter an address or address range. A sidebar on the left lists various services like 'Public Records Search', 'Online Payments', and 'Building Department'. The main content area is titled 'Homeowner Application for Permit' and includes a welcome message, instructions for timely processing, and a series of steps: 'Select a Property', 'Enter Permit Details', 'Enter Applicant Information', 'Estimate Fees', and 'Submit Application'. A 'Step 1: Select a Property' section is currently active, with a link for contractors and a 'Property Search' button.

The City Of Lake Forest Online Scheduling and Permit Application Web Portal (<https://bsaonline.com>)

Introduction

Mission Statement

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

Vision Statement

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

FY2019 Highlights

- In December, 2018, new building permit and inspection software went live as one phase of the City's ERP update project. In preparation for the transition, department staff spent many months working with the vendors on setup and reconsidered the plan review and permitting processes to take advantage of efficiencies and opportunities offered by the new software. * **(Fiscal Stewardship) (Business and Economic Vitality) (Housing Diversity and Residential Development)**
- In conjunction with the implementation of the new software, updated State and National Building and Life Safety Codes were adopted by the City Council with full implementation

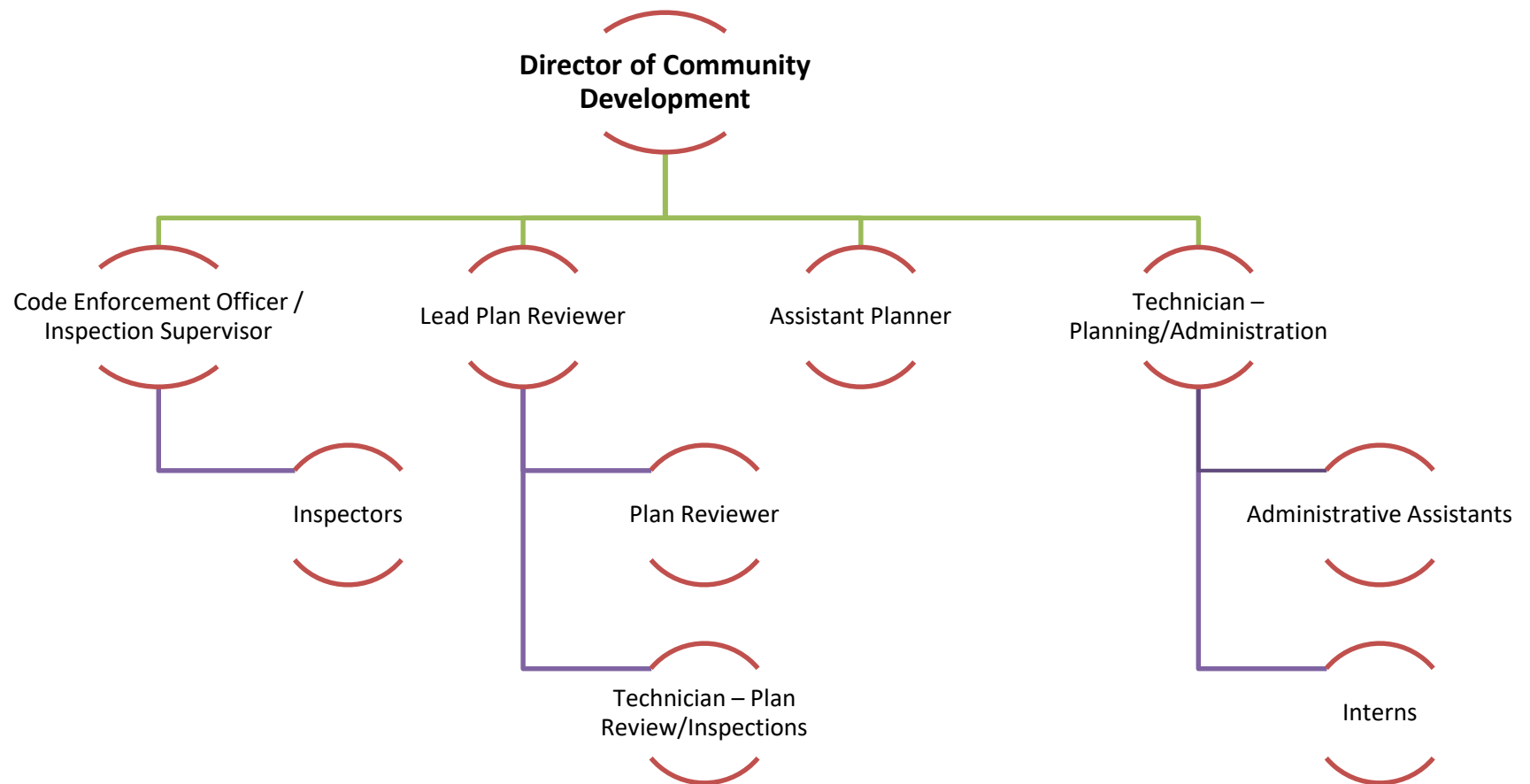
scheduled for March 1, 2019 * **(Housing Diversity and Residential Development) (Business and Economic Vitality)**

- Significant projects were completed, including: The History Center, The Lillard Science Center, Lake Forest Northwestern Hospital's South Campus and The Chicago Bears' new practice fields
- Residential development activity continues around the Central Business District; apartments, condominiums, townhouses and affordable units, some of which are already occupied, providing new housing opportunities within walking distance to retail businesses, restaurants, services and the train station * **(Housing Diversity and Residential Development) (Business and Economic Vitality)**
- Discussions are underway focusing on the Waukegan Road Business District as part of the Comprehensive Plan update * **(Business and Economic Vitality)**
- The City Council approved an Economic Incentive Agreement to facilitate the long anticipated development of a hotel in Conway Park * **(Business and Economic Vitality)**
- The plat of subdivision for McCormick Nature Preserve was recorded in preparation for the transfer of the majority of the site to the Lake Forest Open Lands Foundation * **(Environmental Sustainability, Recreation and Leisure) (Fiscal Stewardship)**

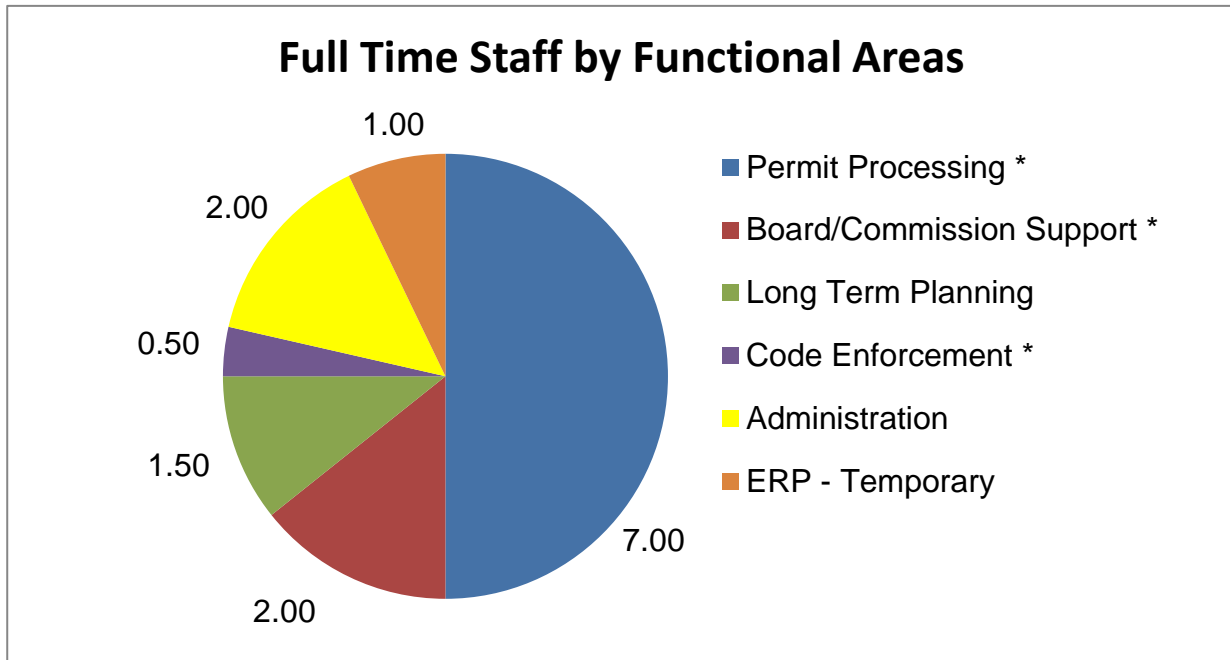
FY2020 Initiatives and Projects

- Establish Working Groups and engage the community in discussions about the Central Business District and Housing chapters of the Comprehensive Plan as the update moves forward. Integrate transportation, environmental sustainability, preservation and community character, and economic vitality initiatives into the Plan. * **(Housing Diversity and Residential Development) (Business and Economic Vitality)**
- Support strategic planning efforts for the Lake Forest Library to set a framework for addressing critical building issues and facility upgrades and modifications to meet future needs
- Serve as an ally to commercial property owners and business owners * **(Business and Economic Vitality)**
- Assist with planning, development approvals, Special Use Permit updates and permitting for projects and initiatives at various City facilities including, but not limited to: Elawa Farm, the Cemetery, Deerpath Golf Course and Grove Campus * **(Environmental Sustainability, Recreation and Leisure)**
- Continue the City's multi-pronged approach to providing a diversity of housing types, at various price points, through partnerships with local institutions and not for profit groups, incorporation of affordable units as part of new developments and consideration of Code amendments as determined to be appropriate through the Comprehensive Plan update process * **(Housing Diversity and Residential Development)**
- Support continued growth and development in the Route 60 Corridor through facilitating the permitting and inspections for the new hotel in Conway Park and through continued careful consideration of the highest and best long term use of the commercially designated portion of the Amberley Woods parcel * **(Business and Economic Vitality)**
- Continue to support residential subdivisions that are in progress: Oak Knoll Woodlands, Westleigh Farm, The Preserve at Westleigh, Willow Farm and Kelmscott Park. Monitor ongoing activity to assure architectural, landscape and lighting approvals are adhered to as contractors or developers change * **(Housing Diversity and Residential Development)**
- Oversee the utilization of tree removal replacement funds to support plantings in the Middlefork Farm Savanna in partnership with the Lake County Forest Preserves District and Lake Forest Open Lands Association * **(Environmental Sustainability, Recreation and Leisure) (Fiscal Stewardship)**

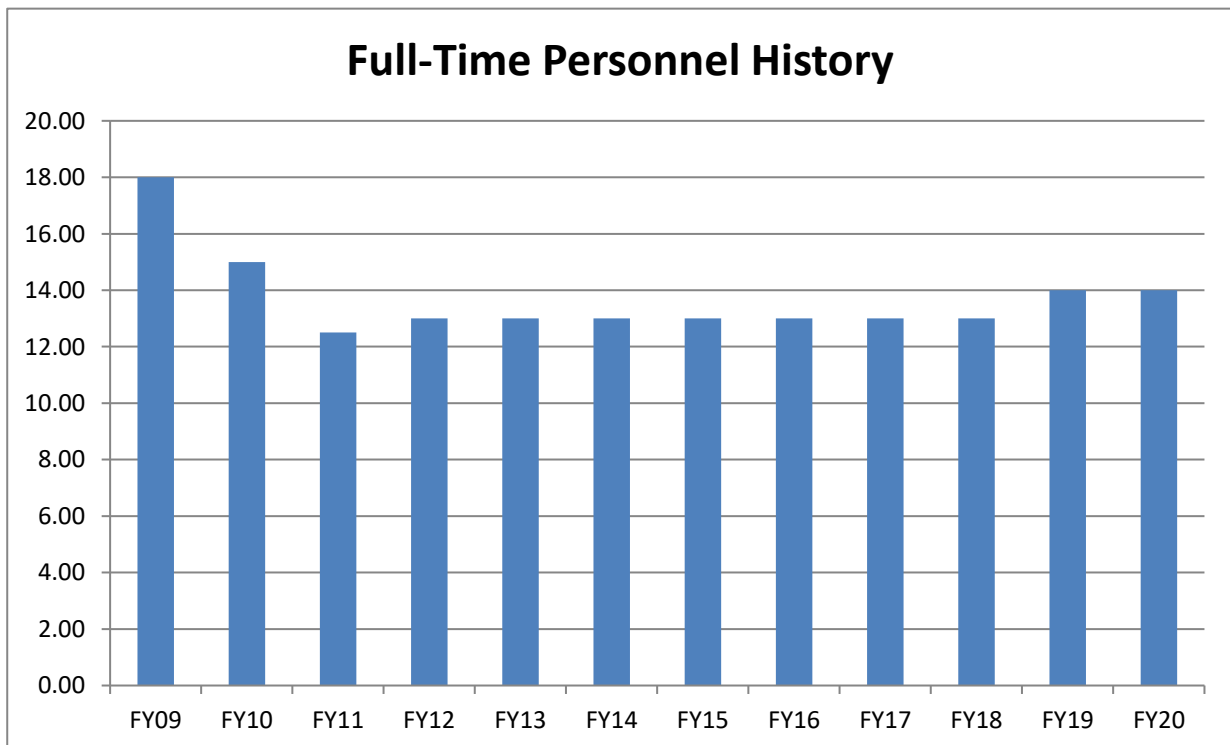
*Indicates Alignment with Strategic Plan Priority Area



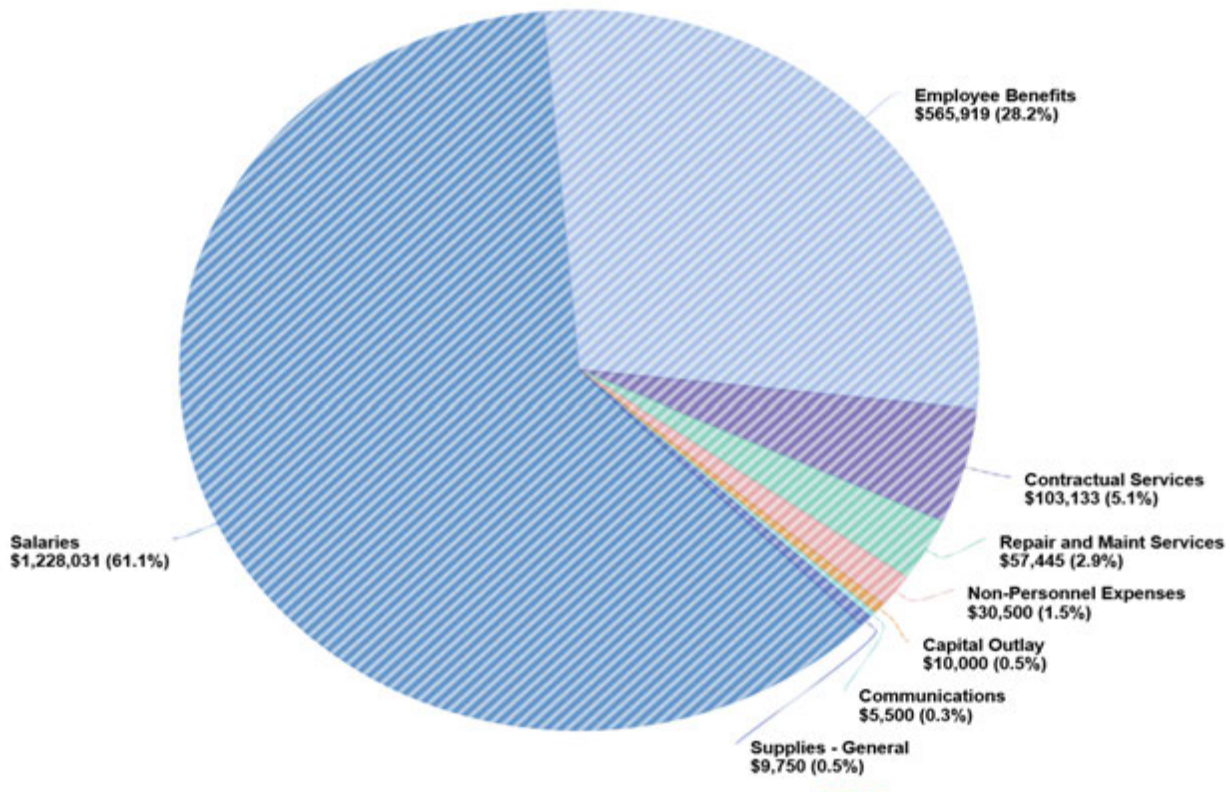
THE CITY OF LAKE FOREST
FY2020
COMMUNITY DEVELOPMENT



* Direct Customer Service Activities



FY20 EXPENSES



Budget Data

FY2019 Amended	\$2,006,281
FY2020 Budget	\$2,010,278
Change from Prior Year:	\$3,997

<u>COMMUNITY DEVELOPMENT</u>	<u>FY2019 Amended</u>	<u>FY2020 Budget</u>	<u>Change</u>
Community Development	\$1,894,704	\$1,901,425	0.35%
Economic Development	\$111,577	\$108,853	-2.44%
	\$2,006,281	\$2,010,278	0.20%

Community Development FY20 personnel cost increases are offset by reduction in software maintenance due to ERP implementation.

COMMUNITY DEVELOPMENT DEPARTMENT

ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
Dept 3401 - COMMUNITY DEVELOPMENT					
410.10-10	REGULAR SALARIES	1,058,274	1,127,352	1,121,368	1,171,990
410.10-20	TEMPORARY SALARIES	20,168			
410.10-30	OVERTIME	5,834	2,419	2,870	2,479
410.10-40	LONGEVITY BONUS	9,725	10,165	10,165	11,265
412.20-10	INSURANCE MEDICAL	274,490	327,081	292,755	319,917
412.20-11	INSURANCE DENTAL	7,101	8,211	7,916	8,571
412.20-12	INSURANCE LIFE	1,254	1,441	1,401	1,441
412.20-20	SOCIAL SECURITY	76,948	79,973	82,519	83,307
412.20-30	IMRF	127,122	140,378	130,469	135,294
412.20-40	FLEXI-BENEFITS	2,437	2,333	2,333	2,333
413.21-11	SPECIAL EVENTS	(2,030)			
413.21-16	SUBPOENAS	(24)			
413.21-19	LF HOSPITAL	(17,794)			
413.21-20	MS PROJECT SITE	(23,204)			
414.29-01	TRAINING/EDUCATION	7,758	11,000	11,000	11,000
414.29-03	MEMBERSHIP DUES	1,427	1,500	1,500	1,500
414.29-04	PUBLICATIONS	2,836	3,000	1,000	1,500
414.29-10	MEETING & EXPENSE REIMB	9,491	10,000	10,000	10,000
435.35-10	CONTRACTUAL - MISC	18,585	53,423	53,423	50,133
435.35-31	ELEVATOR INSPECTION	6,628	16,000	14,000	14,000
435.35-32	RECORDING FEES	2,488	2,000	4,000	4,000
443.43-01	VEHICLE (FLEET) RENTAL	20,260	29,934	29,934	33,070
443.43-16	IT MAINTENANCE	52,020	55,250	55,250	24,375
453.53-11	CELL PHONE	6,483	7,700	7,750	5,500
460.60-10	OFFICE SUPPLIES	864	1,500	1,500	1,500
460.60-12	POSTAGE		250	100	400
460.60-13	PRINTING & STATIONERY	821	1,094	1,200	1,200
460.60-19	CLOTHING	1,374	1,200	1,200	1,650
460.60-20	MINOR EQUIPMENT	2,021	1,500	1,500	5,000
Dept 3401 - COMMUNITY DEVELOPMENT		1,673,357	1,894,704	1,845,153	1,901,425

COMMUNITY DEVELOPMENT DEPARTMENT

ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
Dept 3402 - ECONOMIC DEVELOPMENT					
410.10-10	REGULAR SALARIES	118	40,550	39,538	41,967
410.10-40	LONGEVITY BONUS		315		330
412.20-10	INSURANCE MEDICAL		9,922	6,286	7,056
412.20-11	INSURANCE DENTAL		246	211	257
412.20-12	INSURANCE LIFE		45		45
412.20-20	SOCIAL SECURITY		2,680	2,805	2,622
412.20-30	IMRF		5,319	4,793	5,076
414.29-03	MEMBERSHIP DUES		4,000	4,000	4,000
414.29-10	MEETING & EXPENSE REIMB		3,500	3,500	2,500
435.35-10	CONTRACTUAL - MISC		35,000	35,000	35,000
466.66-10	ASSETS UNDER \$10,000		10,000	10,000	10,000
Dept 3402 - ECONOMIC DEVELOPMENT		118	111,577	106,133	108,853
TOTAL					
		1,673,475	2,006,281	1,951,286	2,010,278

Public Works Department



Introduction

Mission Statement

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

Vision Statement

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

FY2019 Highlights

- Hosted and participated in community outreach events that include the annual SWALCO hazardous waste collection event, the annual shredding event, the annual “Meet the Fleet” event, and the Lake Forest Collaborative for Environmental Leadership’s (LFCEL) Stormwater Community Engagement Forum * **(Environmental Sustainability, Recreation and Leisure)**
- Completed ravine management projects that include an inventory & inspection of ravines, a review of ownership research for all ravine areas located within the City, the Lake & Woodbine and Water Plant Ravine Projects, and the emergency sanitary and storm sewer repairs in the Seminary Ravine by Lake Forest College * **(Environmental Sustainability, Recreation and Leisure)**
- Provided contractual Water Plant operations for 2-3 days per week for the City of Highwood * **(Fiscal Stewardship)**
- Substantial completion of the Water Plant Project * **(Environmental Sustainability, Recreation and Leisure)**
- Provided free post flooding debris pickups * **(Environmental Sustainability, Recreation and Leisure)**
- Completed various residential flooding consultations * **(Environmental Sustainability, Recreation and Leisure)**
- Completed the North Beach Access Road Ravine Project * **(Environmental Sustainability, Recreation and Leisure)**
- Responded to, developed plans, designed and bid out the Emergency Forest Park Bluff Slide * **(Environmental Sustainability, Recreation and Leisure)**
- Modified the Stormwater Management Policy to include ravines * **(Environmental Sustainability, Recreation and Leisure)**
- Completed the Public Safety Building First Floor Lobby Renovation Project with in-house staff
- Oversaw the Forest Park Bluff Monitoring program and Forest Park Bluff Study * **(Environmental Sustainability, Recreation and Leisure)**
- Initiated the gas light to L.E.D. conversion program * **(Environmental Sustainability, Recreation and Leisure)**
- Completed the Southwest Sanitary Force Main Upgrade Project * **(Environmental Sustainability, Recreation and Leisure)**
- Oversaw design of Old Elm & Timber Storm Sewer, Forest Hill Watermain, and Smoke Testing Project,

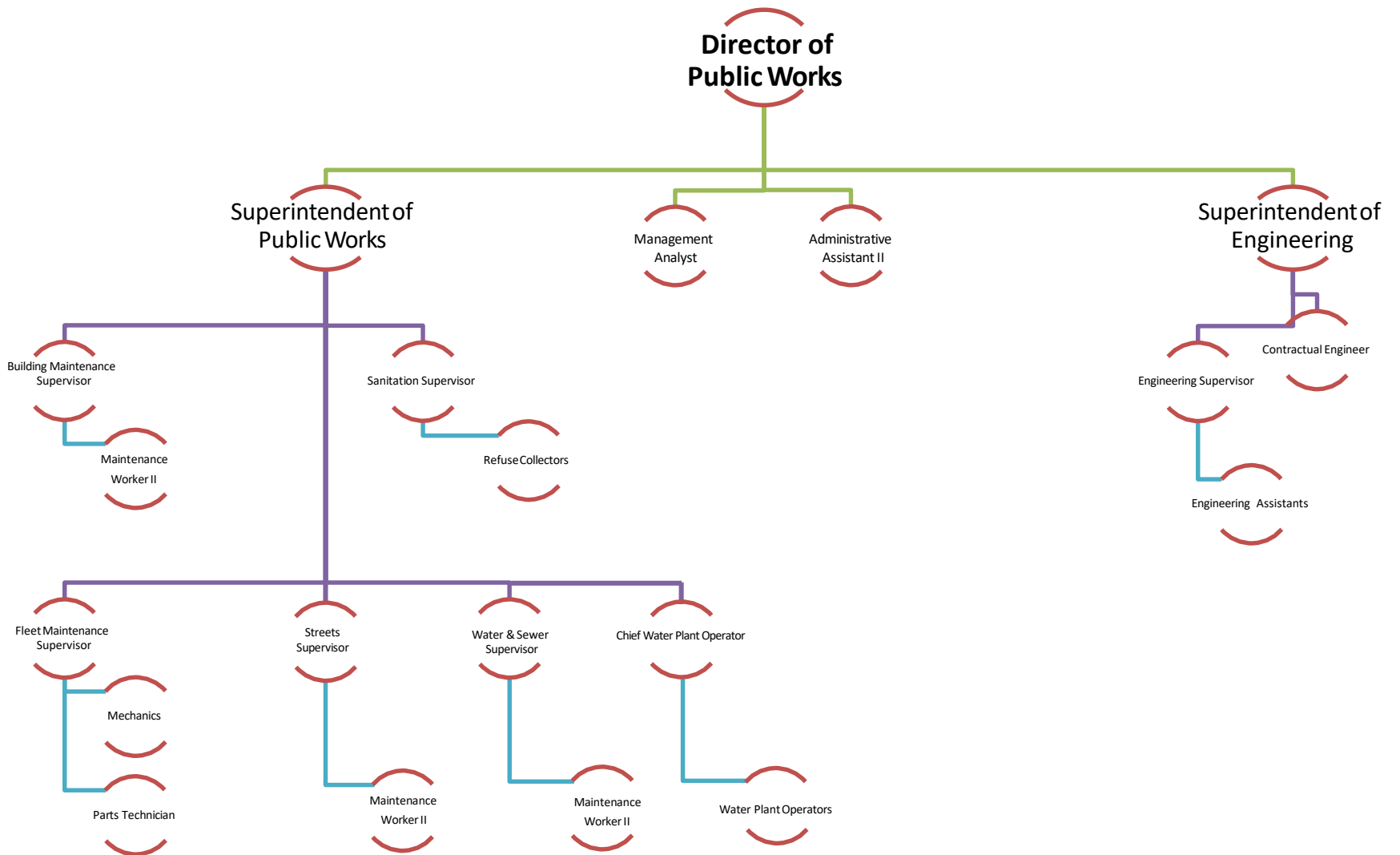
the Waukegan Road Sidewalk Donor Project, the Golf Course Watermain for the Cart Barn Project (a public-private partnership), and phase II design for the Waukegan/Everett Intersection Improvements Project * **(Environmental Sustainability, Recreation and Leisure) (Multi-Modal Transportation and Infrastructure) (Fiscal Stewardship)**

- Assisted the Lake Forest Preservation Foundation with the East Train Station depot lobby remodeling * **(Multi-Modal Transportation and Infrastructure)**
- Researched and tested calcium chloride alternative Beet Heet for snow operations
- Participating in Army Corps of Engineers Planning Assistance Study related to flooding for the two North Branch Chicago Rivers, East Fork (Skokie River) and Middle Fork and regional Watershed Working Groups that include the Des Plaines River, North Branch Chicago River, and the Lake Michigan * **(Environmental Sustainability, Recreation and Leisure)**
- Assisted the Parks and Recreation Department with the Golf Course Halfway House Project * **(Fiscal Stewardship)**
- Participated in developing the plans for the FY20 Deerpath & Rte. 41 Pump Station Project * **(Environmental Sustainability, Recreation and Leisure)**
- Completed smoke testing to identify areas of stormwater infiltration into the City's sanitary sewer system * **(Environmental Sustainability, Recreation and Leisure)**
- Assisted Community Development and Parks & Recreation with obtaining a City SolSmart award and designation * **(Environmental Sustainability, Recreation and Leisure)**
- Secured a Lake County SMC Watershed Management Grant in the amount of \$25,780 for the Water Plant ravine maintenance project * **(Environmental Sustainability, Recreation and Leisure)**
- Completed a limited drainage study for the Waukegan Road/Gage Lane area * **(Environmental Sustainability, Recreation and Leisure)**
- Completed a City-wide sidewalk condition inspection * **(Multi-Modal Transportation and Infrastructure)**

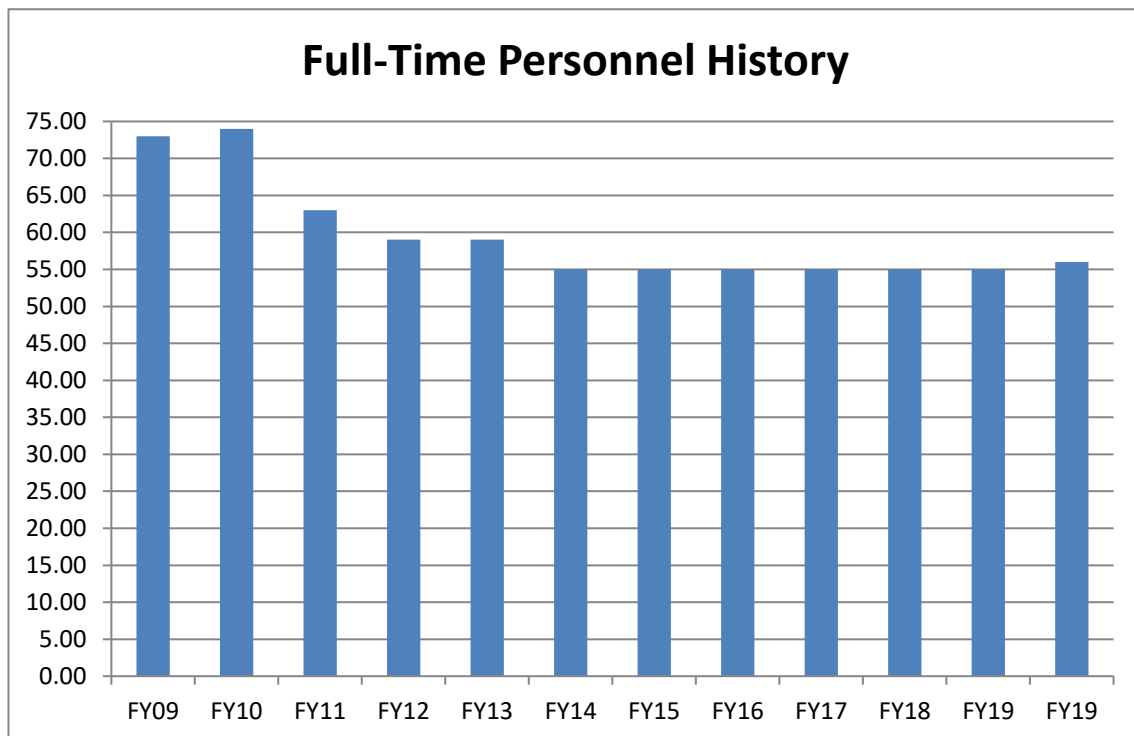
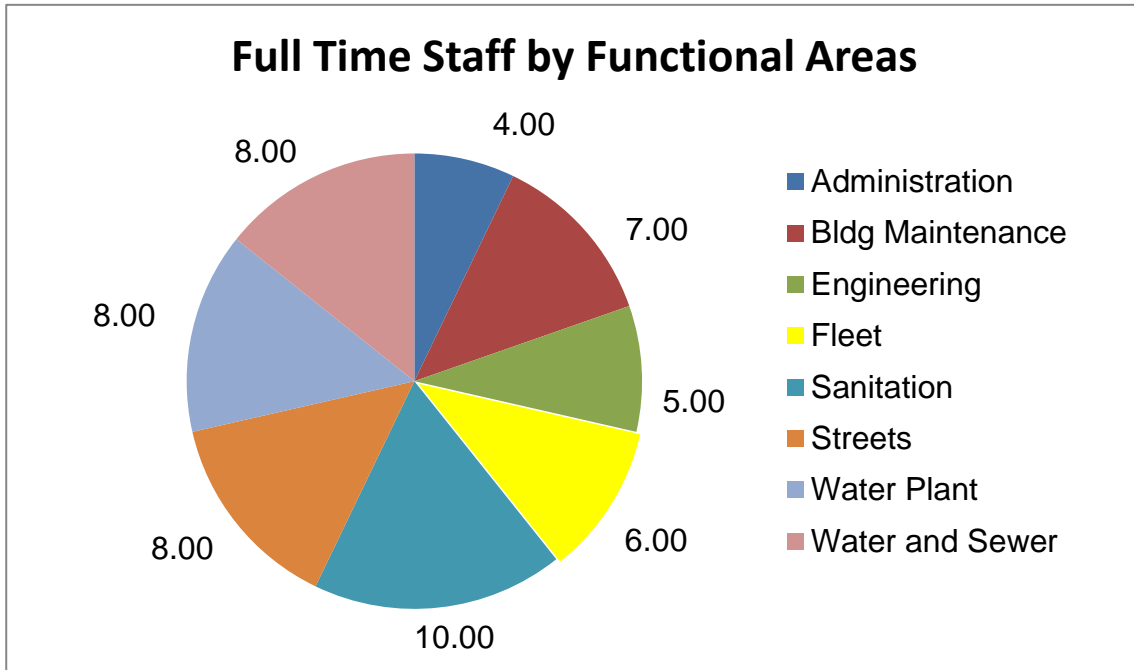
FY2020 Initiatives and Programs

- Continue annual capital programs to include street resurfacing, street patching, concrete street repairs, ravine repairs, sidewalk / curb replacements, smoke testing, pavement crack sealing, bridge maintenance, sign replacement and sewer lining * **(Multi-Modal Transportation and Infrastructure)**
- Continue to host and participate in community outreach events that include the annual SWALCO hazardous waste collection event, the annual shredding event, and the annual "Meet the Fleet" event * **(Environmental Sustainability, Recreation and Leisure)**
- Continue ravine management projects * **(Environmental Sustainability, Recreation and Leisure) (Fiscal Stewardship)**
- Continue to Provide Water Plant operations for two / three days per week for the City of Highwood * **(Fiscal Stewardship)**
- Continue flooding consultation program * **(Environmental Sustainability, Recreation and Leisure)**
- Complete the Emergency Forest Park Bluff Slide Repair Project * **(Environmental Sustainability, Recreation and Leisure)**
- Continue to oversee the Forest Park Bluff Monitoring program * **(Environmental Sustainability, Recreation and Leisure)**
- Continue gas light to L.E.D. conversion program * **(Environmental Sustainability, Recreation and Leisure)**
- Complete the Old Elm & Timber Storm Sewer, Forest Hill Watermain, and Smoke Testing Project * **(Environmental Sustainability, Recreation and Leisure)**
- Continue participation in Army Corps of Engineers Planning Assistance Study related to flooding for the two North Branch Chicago Rivers, East Fork (Skokie River) and Middle Fork and regional Watershed Working Groups that include the Des Plaines River, North Branch Chicago River, and the Lake Michigan * **(Environmental Sustainability, Recreation and Leisure)**
- Oversee Deerpath & Rte. 41 Pump Station Project
- Complete the Public Safety Building Police Locker Room Exhaust Upgrade Project
- Conduct a City-wide Pavement Condition Assessment

*Indicates Alignment with Strategic Plan Priority Area

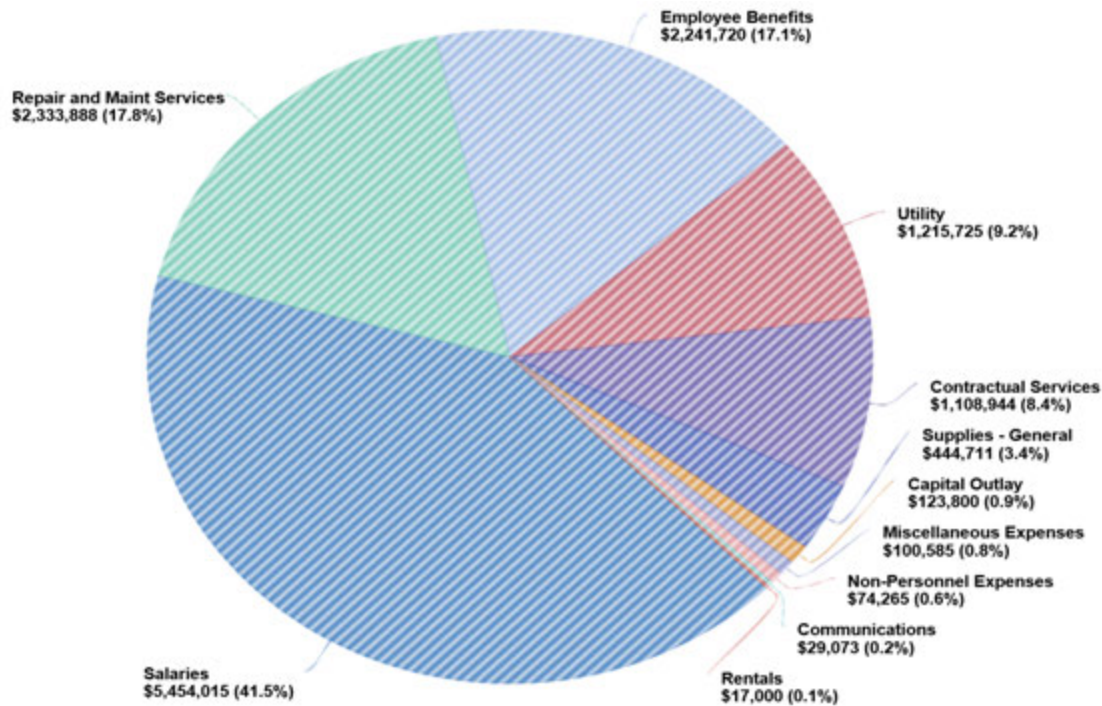


THE CITY OF LAKE FOREST
FY2020
PUBLIC WORKS



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

FY20 EXPENSES



Budget Data

FY2019 Amended	\$12,934,848
FY2020 Budget	\$13,143,726
Change from Prior Year:	\$208,878

<u>PUBLIC WORKS</u>	<u>FY2019 Amended</u>	<u>FY2020 Budget</u>	<u>Change</u>
Building Maintenance	\$1,614,251	\$1,683,866	4.31%
Engineering	\$1,068,880	\$1,126,136	5.36%
Administration	\$701,558	\$716,357	2.11%
Streets	\$1,839,508	\$1,805,559	-1.85%
Sanitation	\$2,441,970	\$2,492,401	2.07%
Storm Sewers	\$187,834	\$180,086	-4.12%
Water & Sewer	\$3,207,033	\$3,233,683	0.83%
Fleet	\$1,873,814	\$1,905,638	1.70%
	\$12,934,848	\$13,143,726	1.61%

Building Maintenance includes one-time general building improvements; Engineering includes increase in GIS services.

PUBLIC WORKS - BUILDING MAINTENANCE

ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ORIGINAL BUDGET
410.10-10	REGULAR SALARIES	478,745	539,841	520,636	561,800
410.10-20	TEMPORARY SALARIES	43,490	48,000	32,117	48,000
410.10-30	OVERTIME	12,523	18,373	18,315	18,832
410.10-40	LONGEVITY PAY	4,475	4,700	4,700	5,100
412.20-10	INSURANCE MEDICAL	109,046	154,334	107,415	152,243
412.20-11	INSURANCE DENTAL	3,721	4,312	4,064	4,494
412.20-12	INSURANCE LIFE	657	756	701	756
412.20-13	UNEMPLOYMENT INSURANCE	4,238	6,665	6,665	4,238
412.20-20	SOCIAL SECURITY	40,809	44,883	43,191	46,928
412.20-30	IMRF	67,088	76,960	67,583	74,113
412.20-40	FLEXI-BENEFITS	830	1,194	1,194	1,194
413.21-11	SPECIAL EVENTS	(180)			
414.29-01	TRAINING AND EDUCATION	409	2,000	2,000	2,000
414.29-10	MEETINGS AND EXP REIMB	301	325	325	325
419.41-15	SEWER	9			
433.43-33	GARAGE DOOR SERVICES	17,343	20,500	20,500	20,500
435.35-10	CONTRACTUAL SERVICE	131,718	125,646	125,646	119,146
441.41-10	WATER	23,711	16,200	21,200	16,700
441.41-15	SEWER	2,545	3,750	3,750	3,750
442.42-30	JANITORIAL SERVICES	95,381	98,092	98,092	98,092
442.61-40	JANITORIAL SUPPLIES	10,742	13,700	10,000	10,000
443.43-01	VEHICLE (FLEET) RENTAL	30,165	32,372	32,372	33,331
443.43-34	H.V.A.C. SERVICES	41,034	59,460	61,960	59,460
453.53-11	CELL PHONE	1,576	1,494	1,494	1,494
460.60-10	OFFICE SUPPLIES	21	507	507	507
460.60-19	CLOTHING	2,136	2,500	2,500	2,500
460.60-20	MINOR EQUIPMENT	7,412	18,699	18,699	89,675
461.61-11	MAINTENANCE MATERIAL	96,489	89,388	89,588	84,188
461.61-41	MATERIALS FOR BLDG. MAINT	13,205	20,200	15,200	16,200
462.62-13	ELECTRICITY	26,209	28,900	25,115	28,800
462.62-14	GAS	15,247	19,500	14,365	18,500
462.62-15	NATURAL GAS	15,445	16,000	15,065	16,000
467.67-65	GENERAL BUILDING IMP	160,260	145,000	145,000	145,000
BUILDING MAINTENANCE		1,456,800	1,614,251	1,509,959	1,683,866

PUBLIC WORKS - ENGINEERING

ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ORIGINAL BUDGET
410.10-10	REGULAR SALARIES	391,981	402,191	403,734	414,955
410.10-20	TEMPORARY SALARIES	3,963	4,000	3,909	4,000
410.10-30	OVERTIME	2,900	3,637	928	3,728
410.10-40	LONGEVITY BONUS	1,560	2,155	2,155	2,330
412.20-10	INSURANCE MEDICAL	91,717	97,345	95,147	99,305
412.20-11	INSURANCE DENTAL	2,351	2,464	2,407	2,568
412.20-12	INSURANCE LIFE	415	432	415	432
412.20-20	SOCIAL SECURITY	28,947	29,928	30,386	30,765
412.20-30	IMRF	47,287	50,844	47,653	48,072
412.20-40	FLEXI-BENEFITS	704	696	696	696
414.29-01	TRAINING & DEVELOPMENT	3,867	4,000	4,000	4,000
414.29-03	MEMBERSHIP DUES		500	500	16,800
414.29-04	SUBSCRIPTIONS/PUBLICATION	381	500	500	500
414.29-10	MEETINGS/EXP REIMBURSE.	384	2,000	2,000	2,000
435.35-10	CONTRACTUAL SERVICES	119,136	60,000	105,181	60,000
435.35-46	GIS SERVICES	232,159	224,282	224,282	251,415
443.43-01	VEHICLE (FLEET) RENTAL	10,288	12,716	12,716	14,881
453.53-11	CELL PHONE	4,371	4,335	4,335	6,548
460.60-10	OFFICE SUPPLIES	1,273	1,200	1,200	1,200
460.60-12	POSTAGE	348	885	885	885
460.60-13	PRINTING & STATIONERY	107	1,000	1,000	1,000
460.60-19	CLOTHING	209	300	300	300
460.60-20	MINOR EQUIPMENT	5,050	11,866	5,000	5,000
ENGINEERING - GENERAL FUND		949,398	917,276	949,329	971,380
WATER AND SEWER FUND					
410.10-10	REGULAR SALARIES	102,320	104,913	105,314	108,045
410.10-30	OVERTIME	184			
410.10-40	LONGEVITY BONUS	750	800	800	850
412.20-10	INSURANCE MEDICAL	22,956	24,365	24,138	24,856
412.20-11	INSURANCE DENTAL	588	616	602	642
412.20-12	INSURANCE LIFE	104	108	104	108
412.20-20	SOCIAL SECURITY	7,434	7,602	7,779	7,801
412.20-30	IMRF	12,273	13,050	12,478	12,304
412.20-40	FLEXI-BENEFITS	8	150	150	150
ENGINEERING - WATER AND SEWER FUND		146,617	151,604	151,365	154,756
TOTAL		1,096,015	1,068,880	1,100,694	1,126,136

PUBLIC WORKS ADMINISTRATION

ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
410.10-10	REGULAR SALARIES	301,631	311,213	312,493	317,527
410.10-20	TEMPORARY SALARIES	333		333	
410.10-30	OVERTIME	2,932		1,531	
410.10-40	LONGEVITY BONUS	2,245	2,360	2,360	2,625
412.20-10	INSURANCE MEDICAL	54,864	58,226	56,911	59,398
412.20-11	INSURANCE DENTAL	1,763	1,848	1,806	1,926
412.20-12	INSURANCE LIFE	311	324	311	324
412.20-20	SOCIAL SECURITY	20,199	19,409	21,958	19,773
412.20-30	IMRF	36,922	38,472	37,047	36,868
412.20-40	FLEXI-BENEFITS	773	546	546	546
414.29-01	TRAINING & DEVELOPMENT	1,576	5,700	3,000	5,700
414.29-03	MEMBERSHIP DUES	6,046	2,500	2,500	2,500
414.29-10	MEETINGS & EXPENSE REIMB	5,061	5,244	5,244	5,244
435.35-10	CONTRACTUAL SERV- MISC	30,790	34,000	14,000	34,000
443.43-16	IT MAINTENANCE	37,032	34,149	34,149	38,835
453.53-11	CELL PHONE	2,648	3,462	3,462	3,880
460.60-20	MINOR EQUIPMENT		600	600	600
475.75-02	CAPITAL EQUIPMENT	51,489			
PW ADMINISTRATION - GENERAL FUND		556,615	518,053	498,251	529,746
WATER AND SEWER FUND					
410.10-10	REGULAR SALARIES	127,633	130,073	132,565	133,270
410.10-40	LONGEVITY BONUS	1,875	1,950	1,950	2,025
412.20-10	INSURANCE MEDICAL	22,815	24,214	23,667	24,700
412.20-11	INSURANCE DENTAL	588	616	602	642
412.20-12	INSURANCE LIFE	104	108	104	108
412.20-20	SOCIAL SECURITY	9,450	9,700	9,921	9,950
412.20-30	IMRF	15,602	16,646	15,817	15,718
412.20-40	FLEXI-BENEFITS	8	198	198	198
PW ADMINISTRATION - WATER AND SEWER		178,075	183,505	184,824	186,611
TOTAL		734,690	701,558	683,075	716,357

PUBLIC WORKS - STREETS

ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ORIGINAL BUDGET
410.10-10	REGULAR SALARIES	591,183	616,466	617,776	643,901
410.10-30	OVERTIME	144,919	172,628	207,094	176,194
410.10-40	LONGEVITY BONUS	5,395	5,855	5,855	6,350
412.20-10	INSURANCE MEDICAL	133,387	136,563	147,743	139,323
412.20-11	INSURANCE DENTAL	4,702	4,928	4,815	5,136
412.20-12	INSURANCE LIFE	830	864	830	864
412.20-20	SOCIAL SECURITY	46,997	59,179	63,102	61,290
412.20-30	IMRF	77,327	101,337	98,984	96,697
412.20-40	FLEXI-BENEFITS	715	1,296	1,296	1,296
413.21-11	SPECIAL EVENTS	(1,396)			
414.29-01	TRAINING & DEVELOPMENT	2,471	3,500	5,500	5,000
414.29-03	MEMBERSHIP DUES		250	250	250
414.29-04	SUBSCRIPTIONS/PUBLICATION		200	200	200
414.29-10	MEETINGS & EXPENSE REIMBR	699	800	800	800
435.35-10	CONTRACTUAL SERVICE	112,352	81,948	81,948	65,588
442.42-10	REFUSE DISPOSAL SERVICES	2,679	3,000	3,000	3,000
443.43-01	VEHICLE (FLEET) RENTAL	295,559	277,252	277,252	278,385
453.53-11	CELL PHONE	4,029	5,235	5,235	5,235
460.60-10	OFFICE SUPPLIES	260	750	750	750
460.60-19	CLOTHING	3,493	3,700	3,700	3,700
460.60-20	MINOR EQUIPMENT	23,695	21,726	19,826	15,419
461.61-11	MAINTENANCE MATERIAL	100,825	97,881	95,181	89,681
461.61-12	MAINTENANCE MATERIALS-GAS	14,372	22,001	22,001	17,000
461.61-13	MATERIALS TO MAINT EQUIP	3,226	2,500	3,600	2,500
465.65-11	CHEMICALS	128,637	219,649	219,649	187,000
TOTAL PUBLIC WORKS - STREETS		1,696,356	1,839,508	1,886,387	1,805,559

PUBLIC WORKS - SANITATION

		2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED	PROJECTED	ORIGINAL
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
410.10-10	REGULAR SALARIES	755,562	799,924	802,236	811,766
410.10-20	TEMPORARY SALARIES	112,179	121,600	111,726	124,656
410.10-30	OVERTIME	27,650	30,624	33,082	31,390
410.10-40	LONGEVITY BONUS	6,550	7,280	7,280	7,055
412.20-10	INSURANCE MEDICAL	180,611	215,060	194,535	220,205
412.20-11	INSURANCE DENTAL	5,732	6,160	6,019	6,420
412.20-12	INSURANCE LIFE	1,012	1,080	1,038	1,080
412.20-13	UNEMPLOYMENT INSURANCE	19,175	14,104	14,104	19,175
412.20-20	SOCIAL SECURITY	66,184	69,765	70,737	70,733
412.20-30	IMRF	111,942	119,556	113,159	111,491
412.20-40	FLEXI-BENEFITS	822	1,644	1,644	1,644
413.21-10	WORKMEN'S COMPENSATION	(23,206)			
413.21-11	SPECIAL EVENTS	(5,285)			
414.29-01	TRAINING & DEVELOPMENT	2,067	1,500	1,960	1,500
414.29-10	MEETINGS & EXPENSE REIMB.	106	670	1,210	670
435.35-10	CONTRACTUAL SERVICE	109,401	109,000	109,000	109,000
442.42-10	REFUSE DISPOSAL SERVICES	291,719	296,000	293,000	301,000
442.42-11	RECYCLING MATERIALS	80,038	55,000	156,000	55,000
443.43-01	VEHICLE (FLEET) RENTAL	498,696	557,992	557,992	584,527
443.43-10	MAINTENANCE OF EQUIPMENT	509	515	525	515
453.53-11	CELL PHONE	1,655	1,581	1,581	1,659
460.60-19	CLOTHING	4,066	5,000	4,990	5,000
460.60-20	MINOR EQUIPMENT	16,353	4,100	4,100	4,100
461.61-11	MAINTENANCE MATERIAL	24,951	20,000	21,000	20,000
461.61-13	MATERIALS TO MAINT EQUIP	512	515	1,000	515
465.65-18	YARD WASTE BAGS	1,985	3,300	2,815	3,300
TOTAL - PUBLIC WORKS SANITATION		2,290,986	2,441,970	2,510,733	2,492,401

PUBLIC WORKS - STORM SEWERS

ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
410.10-10	REGULAR SALARIES	75,903	77,711	78,061	79,646
410.10-20	TEMPORARY SALARIES	6,780	13,935	9,926	9,000
410.10-30	OVERTIME	8,091	12,818	8,855	13,138
410.10-40	LONGEVITY BONUS	2,175	2,250	2,250	2,325
412.20-10	INSURANCE MEDICAL	22,887	24,365	23,815	24,856
412.20-11	INSURANCE DENTAL	588	616	602	642
412.20-12	INSURANCE LIFE	104	108	104	108
412.20-20	SOCIAL SECURITY	6,603	7,735	7,175	7,604
412.20-30	IMRF	10,384	11,430	11,509	10,901
412.20-40	FLEXI-BENEFITS	208	198	198	198
435.35-10	CONTRACTUAL SERVICE	16,825	15,000	11,000	15,000
461.61-11	MAINTENANCE MATERIAL	2,248	15,568	17,658	10,568
461.61-13	MATERIALS TO MAINT EQUIP	309	6,100	6,100	6,100
TOTAL - PUBLIC WORKS STORM SEWERS		153,105	187,834	177,253	180,086

PUBLIC WORKS - WATER AND SEWER

ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
410.10-10	REGULAR SALARIES	1,094,849	1,175,638	1,171,466	1,281,185
410.10-30	OVERTIME SALARIES	161,795	68,129	155,027	69,832
410.10-40	LONGEVITY BONUS	19,250	20,685	20,210	18,685
412.20-10	INSURANCE MEDICAL	258,861	274,157	257,792	302,920
412.20-11	INSURANCE DENTAL	7,884	8,624	7,824	9,630
412.20-12	INSURANCE LIFE	1,454	1,512	1,453	1,620
412.20-20	SOCIAL SECURITY	93,613	91,994	100,204	100,283
412.20-30	IMRF	158,286	157,818	163,443	158,225
412.20-40	FLEXI-BENEFITS	1,957	2,580	2,580	2,730
413.21-15	JURY DUTY	(16)			
414.29-01	TRAINING/EDUCATION	6,625	11,000	11,000	11,000
414.29-03	MEMBERSHIP DUES	289	1,500	1,500	1,500
414.29-04	PUBLICATIONS	500	500		
414.29-10	MEETING & EXPENSE REIMB	2,909	2,776	2,776	2,776
435.35-10	CONTRACTUAL - MISC	267,320	313,238	285,500	292,503
435.35-15	LEAK DETECTION	39,084	20,000	30,000	30,000
435.35-16	WATER METER TESTING	2,450	16,200	16,200	16,200
435.35-25	J.U.L.I.E. LOCATE	8,948	8,000	8,000	8,000
441.41-10	WATER	1,214	700	700	700
442.42-10	REFUSE DISPOSAL SERVICES	18,825	29,460	29,460	20,000
442.61-40	JANITORIAL SUPPLIES	3,956	2,275	2,275	2,275
443.43-01	VEHICLE (FLEET) RENTAL	93,003	91,631	91,631	89,446
443.43-16	IT MAINTENANCE	25,344	27,342	27,342	17,829
443.43-30	BUILDING MAINTENANCE		5,000	5,000	5,000
453.53-11	CELL PHONE	5,707	8,602	7,902	8,766
460.60-10	OFFICE SUPPLIES	918	2,000	2,000	2,000
460.60-12	POSTAGE	518	500	1,500	1,500
460.60-19	CLOTHING	2,734	5,500	5,500	5,500
460.60-20	MINOR EQUIPMENT	20,665	31,000	27,139	25,500
461.61-11	MAINTENANCE MATERIAL	70,417	95,594	85,594	95,403
461.61-13	MATERIALS TO MAINT EQUIP	67,263	85,600	85,600	85,600
461.61-41	MATERIALS FOR BLDG MAINT	3,696	6,000	6,000	6,000
462.62-12	DIESEL OIL	6,087	4,275	4,275	4,275
462.62-13	ELECTRICITY	290,764	340,000	340,000	340,000
462.62-15	NATURAL GAS	21,449	38,000	38,000	28,000
465.65-11	CHEMICALS	38,709	86,295	86,295	65,000
466.66-12	WATER METERS	12,708	15,000	38,000	30,000
466.66-21	MANHOLE LINING/LIDS	21,071	30,000	30,000	30,000
475.75-02	WATER CAPITAL EQUIPMENT	17,118	117,908	69,908	53,800
477.77-37	OPERATING CAPITAL		10,000	10,000	10,000
TOTAL - PUBLIC WORKS WATER AND SEWER		2,848,224	3,207,033	3,229,096	3,233,683

PUBLIC WORKS - FLEET

		2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED	PROJECTED	ORIGINAL
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
410.10-10	REGULAR SALARIES	525,355	524,471	478,665	533,484
410.10-30	OVERTIME	38,938	19,108	19,108	19,586
410.10-40	LONGEVITY	3,865	4,125	2,550	2,735
412.20-10	INSURANCE MEDICAL	85,116	92,803	86,373	94,521
412.20-11	INSURANCE DENTAL	2,939	3,080	2,662	3,209
412.20-12	INSURANCE LIFE	597	648	597	648
412.20-20	SOCIAL SECURITY	42,885	40,395	37,340	40,858
412.20-30	IMRF	88,186	69,317	59,008	64,553
412.20-40	FLEXI-BENEFITS	834	1,044	1,044	1,044
412.20-92	PENSION LIABILITY	41,813			
413.21-18	IRMA REIMBURSEMENT	(730)			
414.29-01	TRAINING/EDUCATION	7,470	9,500	10,309	9,500
414.29-04	PUBLICATIONS/SUBSCRIPTION	196	1,000	1,455	1,000
414.29-10	MEETINGS/EXPENSE REIMB	1,209	1,000	324	1,000
414.29-52	SAFETY	378	2,000	2,000	2,000
435.35-10	CONTRACTUAL - MISC	5,887	8,000	8,000	8,000
443.43-11	OUTSIDE VEH MAINT	137,782	148,000	148,000	131,000
443.43-16	IT MAINTENANCE	7,392	7,842	7,842	8,602
444.44-25	EQUIPMENT RENTALS	16,216	25,000	17,436	17,000
453.53-11	CELL PHONE	872	784	1,573	1,491
460.60-10	OFFICE SUPPLIES	337	500	274	500
460.60-13	PRINTING	549	500		500
460.60-19	CLOTHING	4,966	5,000	5,511	5,000
460.60-20	MINOR EQUIPMENT	19,414	6,000	24,414	6,000
461.61-10	FLEET SUPPLIES/PARTS	469,733	442,822	472,460	470,822
461.61-16	MECHANIC TOOLS	1,514	2,000	14,180	2,000
461.61-52	PURCHASING CLEARING ACCT	(566)			
462.62-14	FUEL AND OIL	312,374	360,000	375,000	380,000
484.84-38	FREIGHT SHIPPING	34	500	500	500
484.84-48	ADMINISTRATION SERVICES	66,708	68,375	68,375	70,085
484.84-95	CONTIGENCY		30,000	30,000	30,000
485.20-90	SICK YR END AUDIT ADJ	(16,759)			
485.20-91	VAC YR END AUDIT ADJ	(8,083)			
485.61-50	INV MATERIALS VARIANCE	(5,091)			
485.81-01	DEPRECIATION EXPENSE	4,805			
TOTAL PUBLIC WORKS - FLEET		1,857,135	1,873,814	1,875,000	1,905,638

Fire Department



Introduction

Mission Statement

The Lake Forest Fire Department trains, prepares, and responds: to preserve life, protect property, and promote safety.

Vision Statement

The Lake Forest Fire Department strives to be innovative, adaptive, and resilient in the face of all internal and external challenges.

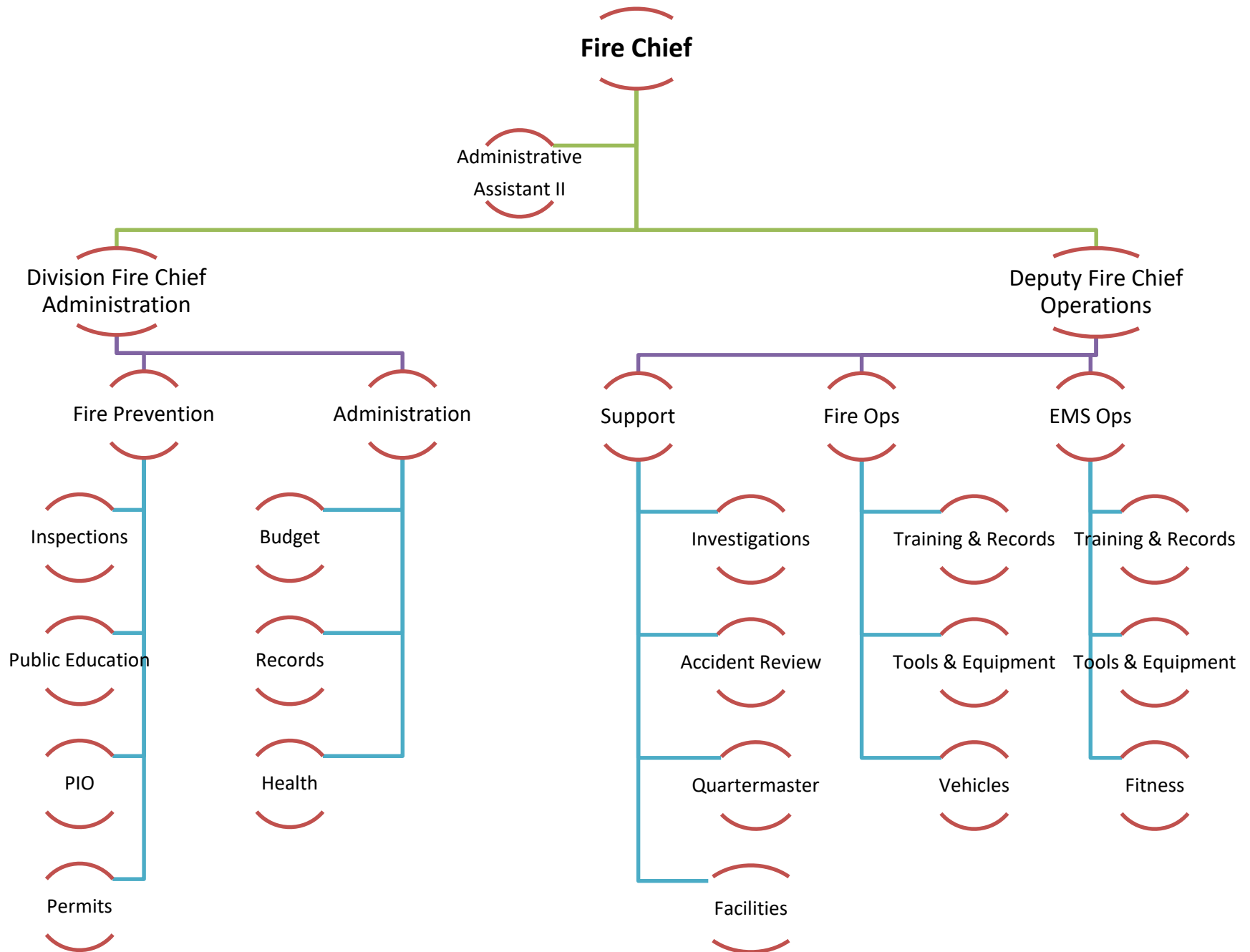
FY2019 Highlights

- Hired four new Paid on Premise (POP) firefighters
- Hired two new full time firefighters (both were from the ranks of our POP program)
- Hosted events and programs that were open to the community, such as the completion of the 5th Citizens Fire Academy * **(Community Character Safety and Health)**
- Worked with other municipalities and City departments to absorb the Rockland Fire Protection District increasing the City's revenue * **(Fiscal Stewardship)**
- Secured two pieces of fire apparatus through the absorption of the Rockland Fire Protection District * **(Fiscal Stewardship)**
- Received approval for a new fire engine to replace 4216
- Worked through workman's compensation time off, sick leave, injury leave, and military deployment while maintaining staffing levels through creative solutions * **(Fiscal Stewardship)**
- Updated strategic plan as well as mission and vision statements * **(Community Character Safety and Health)**
- Successfully worked with Northwestern Medicine Lake Forest Hospital as it become a resource hospital with its own EMS system * **(Community Character, Health and Safety)**
- Received a \$213k grant for the purchase of new air packs for the department * **(Fiscal Stewardship)**
- Promoted the part time administrative assistant to full time

FY2020 Initiatives and Programs

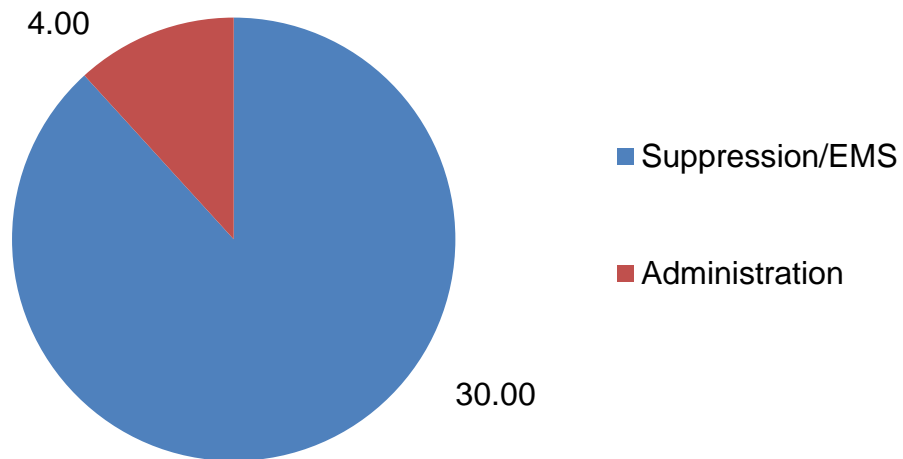
- Continue working on the department's succession planning
- Continue teamwork with Glenview dispatch and other members of the consolidated dispatch service to improve and build upon the program * **(Fiscal Stewardship)**
- Continue to work on vehicle replacement planning * **(Fiscal Stewardship)**
- Host 6th Citizen Fire Academy with the goal of increasing program to a semi-annual basis * **(Community Character, Health and Safety)**
- Continue to investigate opportunities to maximize efficiencies with area fire departments * **(Fiscal Stewardship)**
- Remain committed to securing outside funding through seeking grants * **(Fiscal Stewardship)**
- Continue to utilize foreign fire insurance to reduce the impact on the capital and operating budget
- Continue to be a primary player in the "Stop the Bleed" campaign with the LFPD, the LF School District and NW Lake Forest Hospital * **(Community Character, Health and Safety)**
- Continuing to revise and implement the Fire Department five year strategic plan *
- Continue to host events and programs that are open to the community * **(Community Character, Health and Safety)**

*Indicates Alignment with Strategic Plan Priority Area

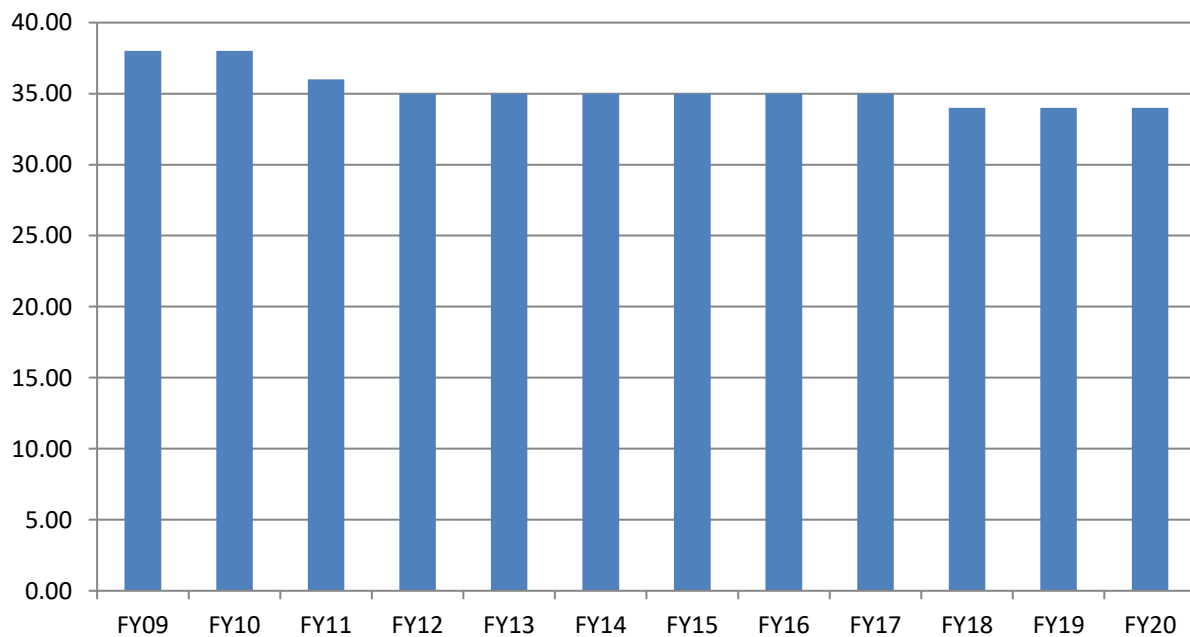


THE CITY OF LAKE FOREST
FY2020
FIRE

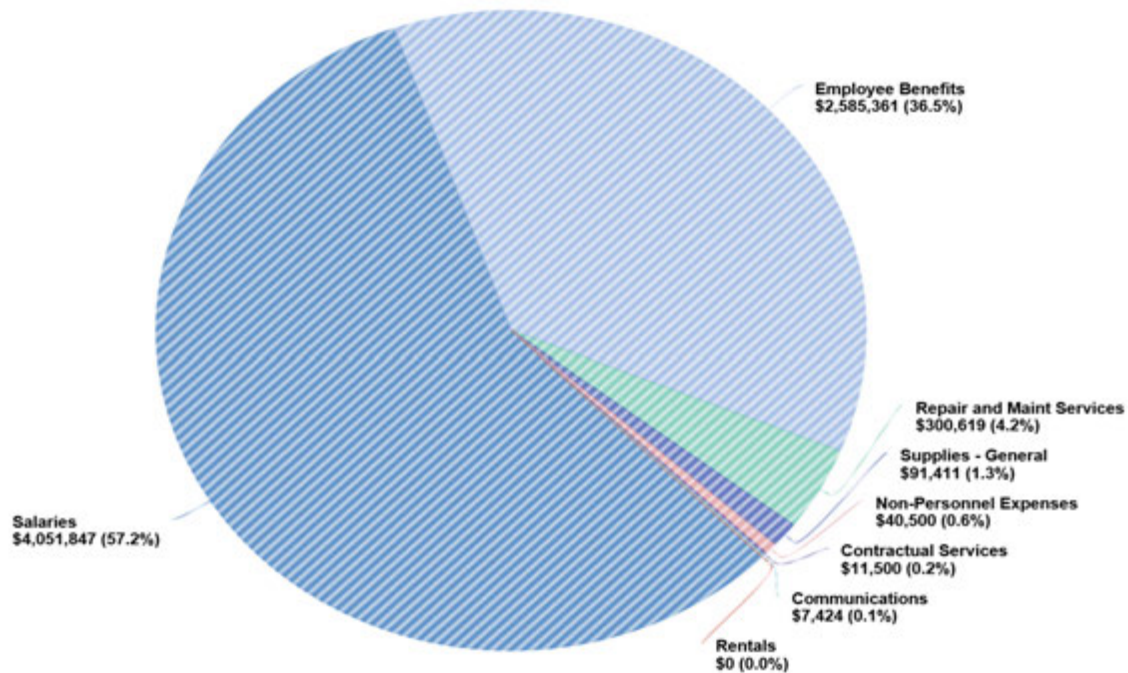
Full Time Staff by Functional Areas



Full-Time Personnel History



FY20 EXPENSES



Budget Data

FY2019 Amended	\$6,763,371
FY2020 Budget	\$7,088,662
Change from Prior Year:	\$325,291

<u>FIRE</u>	<u>FY2019 Amended</u>	<u>FY2020 Budget</u>	<u>Change</u>
Personnel & Administration	\$6,619,840	\$6,954,349	5.05%
Suppression	\$108,231	\$105,500	-2.52%
EMS	\$35,300	\$28,813	-18.38%
	<u>\$6,763,371</u>	<u>\$7,088,662</u>	4.81%

Primary increase in FY2020 relates to temporary salaries and overtime costs associated with services provided to Rockland Fire Protection District.

FIRE DEPARTMENT

		2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED	PROJECTED	ORIGINAL
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
Dept 7552 - FIRE ADMIN					
410.10-10	REGULAR SALARIES	3,241,355	3,503,661	3,420,676	3,543,298
410.10-20	TEMPORARY SALARIES	53,386	86,294	49,414	149,294
410.10-30	OVERTIME	376,174	238,698	310,899	336,915
410.10-40	LONGEVITY BONUS	21,500	23,800	20,500	22,340
412.20-10	INSURANCE MEDICAL	589,493	653,794	596,824	652,009
412.20-11	INSURANCE DENTAL	19,816	21,711	21,001	22,631
412.20-12	INSURANCE LIFE	5,609	5,658	5,862	5,658
412.20-20	SOCIAL SECURITY	57,454	61,622	56,548	61,941
412.20-30	IMRF	8,923	10,134	9,543	10,540
412.20-40	FLEXI-BENEFITS	4,855	6,014	6,014	6,014
413.21-10	WORKMEN'S COMPENSATION	(11,799)			
413.21-11	SPECIAL EVENTS	(12,369)			
413.21-14	LOCAL GRANTS	(5,369)			
413.21-15	JURY DUTY	(17)			
413.21-16	SUBPOENAS	(670)			
414.29-01	TRAINING AND DEVELOPMENT	7,031	7,000	7,000	7,000
414.29-02	EMPLOYEE TUITION	5,923			
414.29-03	MEMBERSHIP DUES	2,140	3,000	1,500	3,000
414.29-10	MEETING & EXPENSE REIMB	7,682	9,000	6,110	8,500
435.35-10	CONTRACTUAL SERVICE	30,164			
435.35-14	EMERGENCY SIREN MAINT	1,435	5,000	5,000	5,000
435.35-24	SRT ASSESSMENT	5,925	6,500	6,500	6,500
443.43-01	VEHICLE (FLEET) RENTAL	150,062	181,328	181,328	199,644
443.43-10	MAINTENANCE OF EQUIPMENT	5,499	7,000	7,000	7,000
443.43-16	IT MAINTENANCE	47,340	49,869	49,869	56,975
444.44-25	EQUIPMENT RENTAL		212		
453.53-11	CELL PHONE	5,860	3,810	5,500	7,424
460.60-10	OFFICE SUPPLIES	4,762	5,500	5,500	5,098
460.60-13	PRINTING	266	1,000	1,100	1,000
460.60-20	MINOR EQUIPMENT	4,365	7,282	12,000	10,000
491.97-01	FIRE PENSION LEVY	1,308,348	1,721,953	1,721,953	1,826,568
Dept 7552 - FIRE ADMIN		5,935,143	6,619,840	6,507,641	6,954,349
Dept 7553 - FIRE SUPPRESSION					
414.29-01	TRAINING AND DEVELOPMENT	25,525	13,500	13,500	13,500
414.29-04	PUBLICATIONS/SUBSCRIPTION	533	500	500	500
443.43-10	MAINTENANCE OF EQUIPMENT	24,540	28,500	27,894	28,500
460.60-19	CLOTHING	34,355	36,500	36,500	36,000
460.60-20	MINOR EQUIPMENT	36,850	28,231	28,231	26,000

FIRE DEPARTMENT

ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ORIGINAL BUDGET
465.65-11	CHEMICALS	1,920	1,000	1,000	1,000
Dept 7553 - FIRE SUPPRESSION		123,723	108,231	107,625	105,500
Dept 7555 - EMERGENCY MEDICAL SERVICE					
414.29-01	TRAINING AND DEVELOPMENT	6,172	13,000	13,000	8,000
443.43-10	MAINTENANCE OF EQUIPMENT	7,976	9,000	8,500	8,500
460.60-13	PRINTING	222	300	300	300
460.60-20	MINOR EQUIPMENT	8,130	11,000	10,200	10,013
465.65-11	CHEMICALS	2,175	2,000	2,000	2,000
Dept 7555 - EMERGENCY MEDICAL SERVICE		24,675	35,300	34,000	28,813
TOTAL FIRE DEPARTMENT		6,083,541	6,763,371	6,649,266	7,088,662

Police Department



Introduction

Mission Statement

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

Vision Statement

The Lake Forest Police Department continues to adapt to the current economic environment and look for ways to provide an effective and professional law enforcement service to the community while also being fiscally responsible in its efforts. The Department will rely on City Council direction with regard to core and elective services to focus the resources provided in upcoming budgets to deliver police service to the community.

FY2019 Highlights

- Implemented and coordinated renovation of lobby and records section of the Public Safety Building in order to improve work space efficiency, increase building security, and meet current American's with Disabilities Act (ADA) standards. These renovations are being done using impact fees from new construction in lieu of capital funding.
- Delivered superior, task-specific police training on a diverse array of industry topics, including Lead Homicide Investigator, Sexual Assault Investigations and a variety of financial crimes-related training
- Continued partnership with Lake Forest College to address college and community issues as they relate off-campus housing, student safety concerns and LFPD/LFC cooperation in ongoing and future investigations * **(Community Character Safety and Health)**
- Completed implementation of the E-ticket citation program * **(Fiscal Stewardship)**
- Converted the existing police VHS radio system over the statewide digital police radio Starcom 21 network using a mixture of funding sources including seized funds, 911 funds, and capital funds
- Transitioned a new School Resource Officer into the District 67 schools after a cooperative candidate search between Police and D67 staff * **(Community Character Safety and Health)**

- Hosted events and programs that were open to the community, such as the completion of the 20th Citizens Police Academy * **(Community Character Safety and Health)**

FY2020 Initiatives and Programs

- Increase efforts to recruit a talented and diverse pool of candidates for the police testing process during FY2020 through improved digital marketing and other mass media methods * **(Community Character, Health and Safety)**
- Implement a new police K9 program funded almost entirely by the Lake Forest Police Foundation and other local grants * **(Fiscal Stewardship)**
- Complete full implementation of the E-crash reporting system * **(Fiscal Stewardship)**
- Continue efforts to support industry-leading police/community initiatives as well as developing new programs and projects that will support the community and increase and strengthen public trust and support * **(Community Character, Health and Safety)**
- Work to fulfill numerous unfunded state mandates in police training and records management that have or will take effect during FY2020
- Continue to host events and programs that are open to the community * **(Community Character Safety and Health)**

*Indicates Alignment with Strategic Plan Priority Area

Chief of Police

Deputy Chief

MIDNIGHT Shift
Patrol Commander

DAY Shift
Patrol Commander

EVENING Shift
Patrol Commander

INVESTIGATIONS &
YOUTH Commander

ADMIN. SERVICES
Commander

Patrol Sergeant

Patrol Sergeant

Patrol Sergeant

Investigators

Administrative
Assistant

Patrol Officers

Patrol Officers

Patrol Officers

School Resource
Officers

Records Unit

K9 & Officer

Management
Analyst

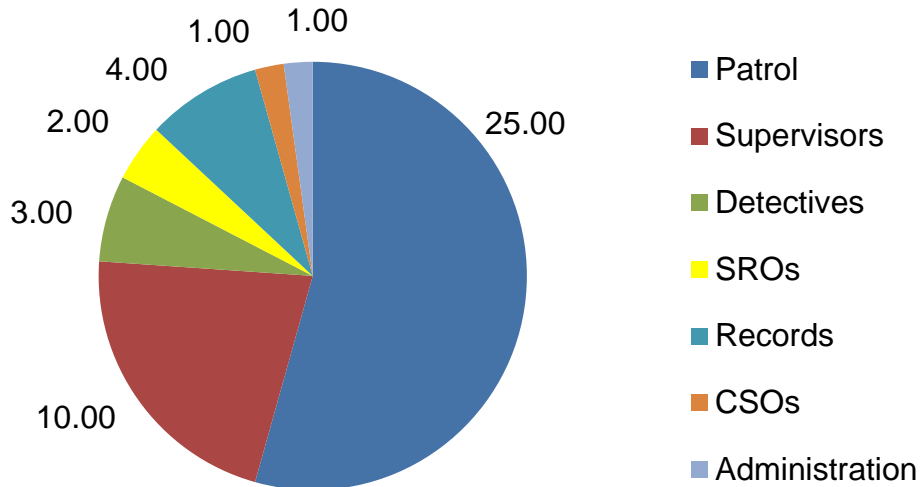
Community Service
Officers

Social Worker

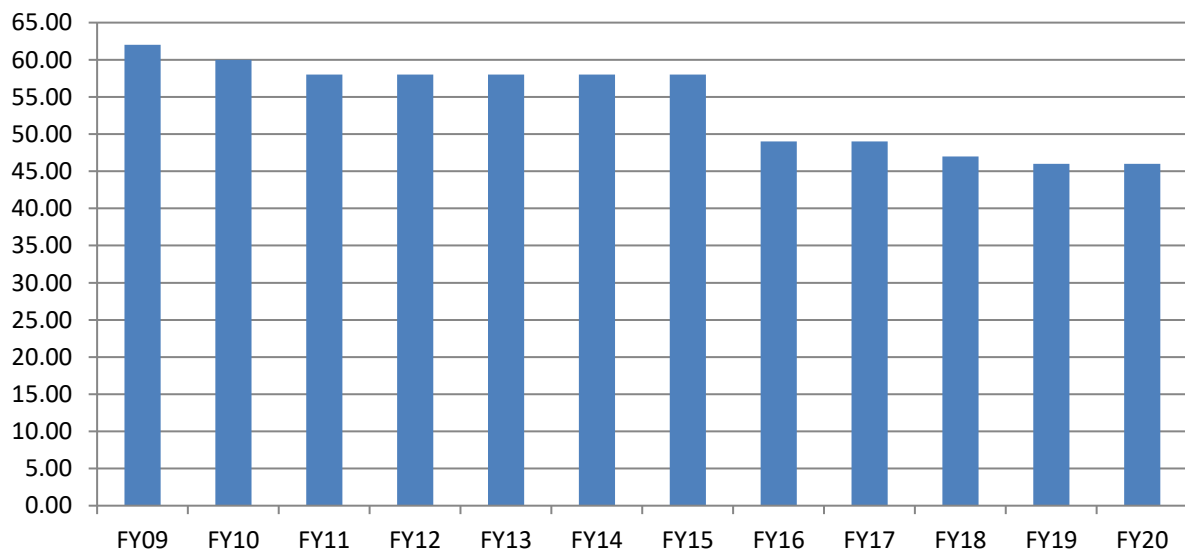
Crossing Guards

THE CITY OF LAKE FOREST
FY2020
POLICE

Full Time Staff by Functional Areas

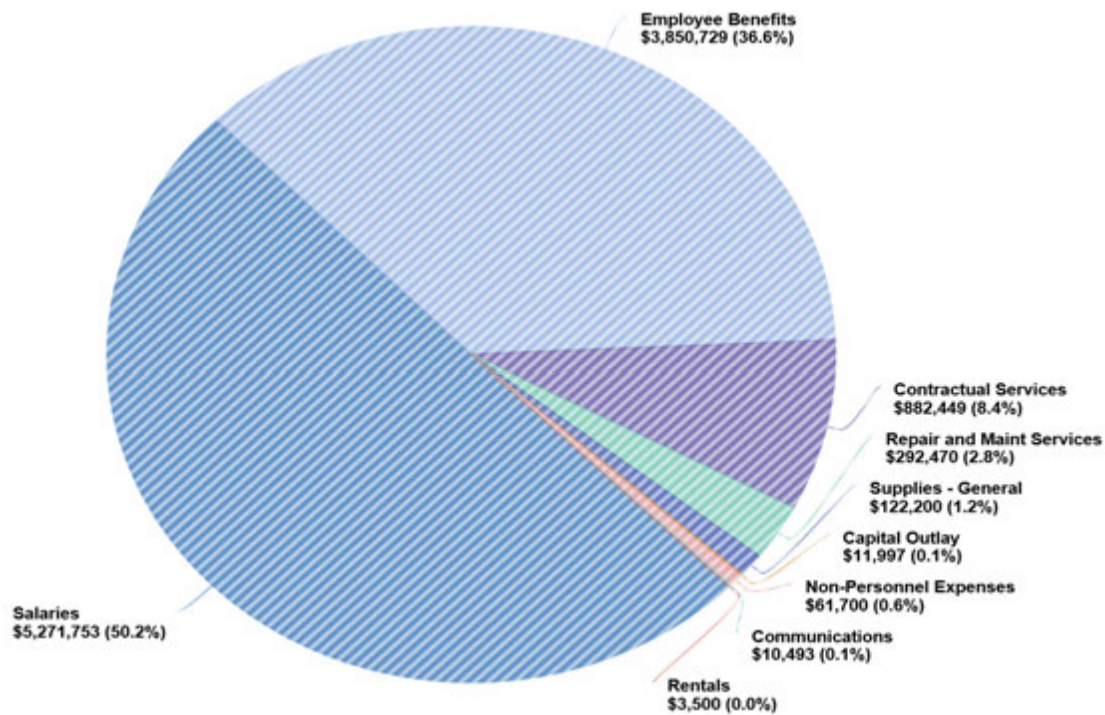


Full-Time Personnel History



*Note: Consolidated Dispatch FY16; CSO restructuring FY18.
Reduced a Records Clerk in FY19.*

FY20 EXPENSES



Budget Data

FY2019 Amended	\$10,485,504
FY2020 Budget	\$10,507,291
Change from Prior Year:	\$21,787

<u>POLICE</u>	<u>FY2019 Amended</u>	<u>FY2020 Budget</u>	<u>Change</u>
Police	\$10,115,900	\$10,275,494	1.58%
Emergency Telephone	\$369,604	\$231,797	-37.29%
	<u>\$10,485,504</u>	<u>\$10,507,291</u>	0.21%

Reduction in Emergency Telephone Fund is due to capital expense in FY19.

POLICE DEPARTMENT

		2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED	PROJECTED	ORIGINAL
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
410.10-10	REGULAR SALARIES	4,383,143	4,609,841	4,467,609	4,672,366
410.10-20	TEMPORARY SALARIES	168,082	291,119	232,173	292,055
410.10-30	OVERTIME	382,150	270,722	366,093	270,722
410.10-40	LONGEVITY BONUS	35,625	38,740	33,710	36,610
412.20-10	INSURANCE MEDICAL	860,415	956,253	898,351	1,004,493
412.20-11	INSURANCE DENTAL	25,806	27,720	26,836	29,532
412.20-12	INSURANCE LIFE	6,877	6,990	7,228	6,990
412.20-13	UNEMPLOYMENT INSURANCE	6,735	1,278	1,278	6,375
412.20-20	SOCIAL SECURITY	105,080	117,948	108,287	119,434
412.20-30	IMRF	59,998	87,126	54,759	80,912
412.20-40	FLEXI-BENEFITS	4,868	8,148	8,148	8,148
413.21-10	WORKMEN'S COMPENSATION	(85,149)			
413.21-11	SPECIAL EVENTS	(124,692)			
413.21-16	SUBPOENAS	(25)			
414.29-01	TRAINING AND DEVELOPMENT	51,443	49,567	43,000	48,700
414.29-02	EMPLOYEE TUITION	3,996			
414.29-03	MEMBERSHIP DUES	2,450	2,000	1,900	2,000
414.29-04	PUBLICATIONS	6,468	4,000	2,000	3,000
414.29-10	MEETING AND EXPENSE REIMB	10,405	7,500	8,300	8,000
435.35-10	CONTRACTUAL SERVICE	96,130	65,560	57,455	58,000
435.35-43	DISPATCH CONTRACTUAL SERV	478,095	524,666	524,666	559,649
435.35-48	SOCIAL WORKER	20,493	15,000	32,000	15,000
435.35-49	ADMIN HEARING OFFICER	44,835	35,000	55,000	35,000
443.43-01	VEHICLE (FLEET) RENTAL	182,655	195,088	195,088	188,488
443.43-10	MAINTENANCE OF EQUIPMENT	75,900	34,520	63,000	35,000
443.43-16	IT MAINTENANCE	52,368	56,162	56,162	63,982
444.44-25	EQUIPMENT RENTAL	1,753	5,000	3,000	3,500
453.53-10	TELEPHONE	4,868	8,875	4,900	8,875
453.53-11	CELL PHONE	1,599	1,660	1,660	1,618
453.53-13	OTHER	505			
460.60-10	OFFICE SUPPLIES	6,341	10,000	8,600	4,000
460.60-13	PRINTING	3,494	8,000	8,500	7,000
460.60-19	CLOTHING SERVICES	29,726	38,800	38,000	35,000
460.60-20	MINOR EQUIPMENT	101,023	125,529	125,000	70,000
460.60-21	PRISONER FOOD	90	200	200	200
460.60-23	CANINE (K-9) UNIT			16,380	
460.60-25	POSTAGE - POLICE & FIRE	5,488	7,000	4,800	6,000
491.97-02	POLICE PENSION LEVY	2,094,125	2,505,888	2,505,888	2,594,845
SUBTOTAL POLICE GENERAL FUND		9,103,163	10,115,900	9,959,971	10,275,494

POLICE DEPARTMENT

		2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED	PROJECTED	ORIGINAL
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
Fund 205 - EMERGENCY TELEPHONE					
435.35-10	CONTRACTUAL SERVICE	42,940	39,800	31,500	39,800
435.35-43	DISPATCH CONTRACTUAL SERV	175,000	175,000	175,000	175,000
443.43-37	MAINTENANCE - SOFTWARE	510	5,000	5,000	5,000
466.66-10	ASSETS UNDER \$10,000		35,000	51,819	
475.75-18	PORTABLE RADIOS		102,807	102,807	
475.75-25	COMPUTER AIDED DISPATCH	11,997	11,997	11,997	11,997
Fund 205 - EMERGENCY TELEPHONE		230,447	369,604	378,123	231,797
TOTAL POLICE DEPARTMENT		9,333,610	10,485,504	10,338,094	10,507,291

Parks and Recreation Department (Recreation, Golf, Parks, Forestry and Cemetery)



Introduction

Mission Statement

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

Vision Statement

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

FY2019 Highlights

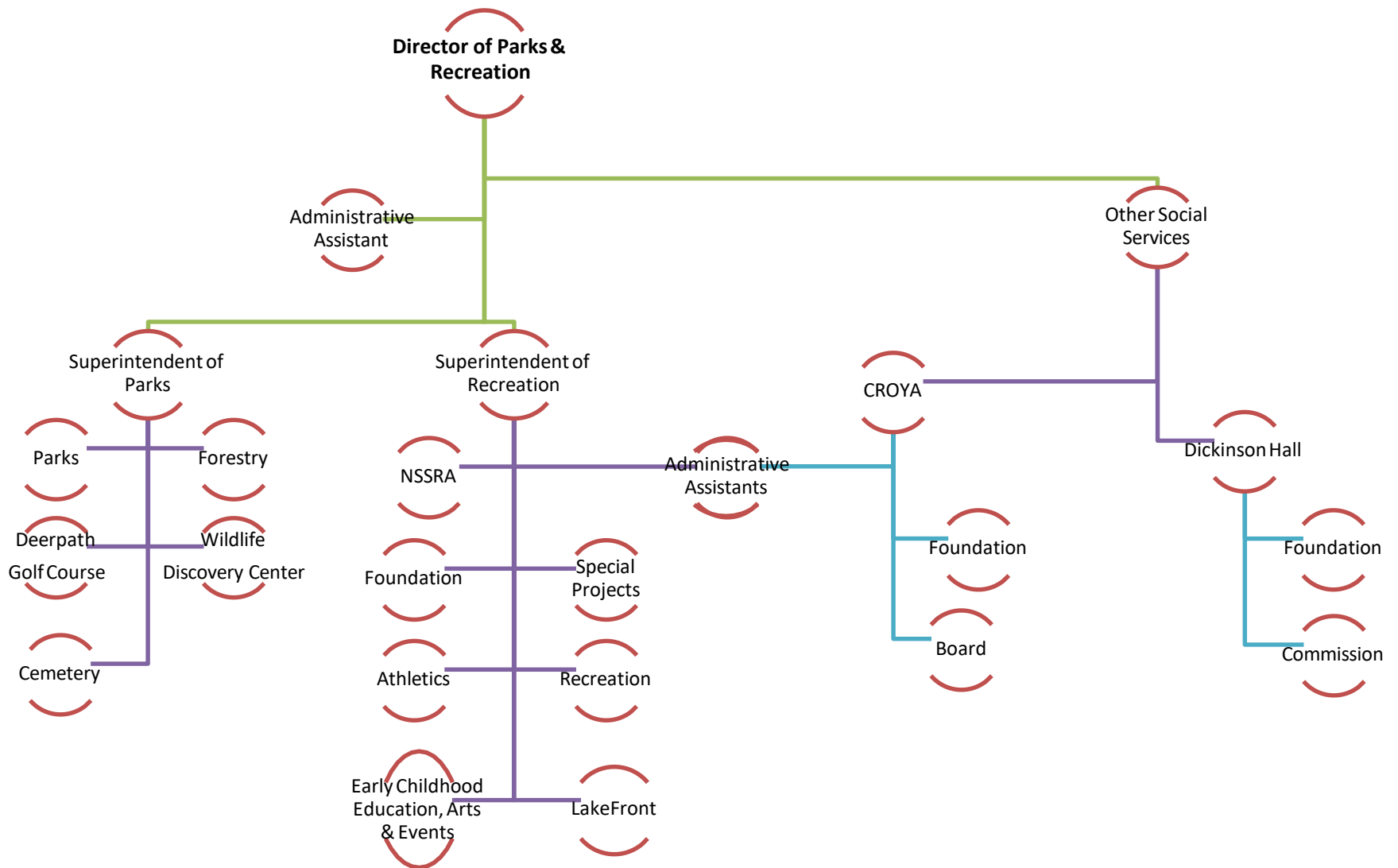
- Assisted with development of ravine management plans and with the maintenance of ravines * **(Environmental Sustainability, Recreation and Leisure)**
- Completion of construction of a new restroom facility/halfway house on the north end of the Deerpath Golf Course through a public-private-partnership * **(Fiscal Stewardship)**
- Planted over 350 trees in City parkways and properties in our effort to re-forest Lake Forest * **(Environmental Sustainability, Recreation and Leisure)**
- Active participation in Municipal Purchasing Initiative for Emerald Ash Borer (EAB) treatment, tree pruning, tree planting and tree purchasing bids; continued Year 6 of the EAB and Re-Greening Plan * **(Environmental Sustainability, Recreation and Leisure)**
- Development of Reforestation Plan to guide in the City's Tree Replacement Program * **(Environmental Sustainability, Recreation and Leisure)**
- Held annual "Native Tree and Plant Sale" with Lake Forest Open Lands Association in May * **(Environmental Sustainability, Recreation and Leisure)**
- Crack repair and resurfacing of two tennis courts at Northcroft Park and six tennis courts at Everett Park
- Implemented new maintenance contract for Forest Park that features an eco-friendly approach to regular maintenance activities, to include the use of no emissions, battery powered mowers, blowers and string trimmers * **(Environmental Sustainability, Recreation and Leisure)**
- Assisted with the development and installation of new beach concession and beverage service area at the beach * **(Environmental Sustainability, Recreation and Leisure)**
- Improvements to pond area at the West Train Station, including landscape plantings and benches
- Held public meetings and created master plan for Veteran's Park, the new park located at Deerpath and Green Bay Road * **(Environmental Sustainability, Recreation and Leisure)**
- Evaluated options for Kinderhaven expansion * **(Community Character, Safety and Health)**

- Developed a new afterschool enrichment program for elementary aged children * **(Community Character, Safety and Health)**
- Created an emergency operational plan for the lakefront facility due to failure of the northern bluff area
- Worked in partnership with Public Works to develop plan to remedy the North Beach Access Road erosion * **(Environmental Sustainability, Recreation and Leisure) (Multi-Modal Transportation and Infrastructure)**
- Installed a new fitness center floor
- Implemented and expanded alcohol service at the beach * **(Environmental Sustainability, Recreation and Leisure)**
- Created additional community programming at the beach * **(Environmental Sustainability, Recreation and Leisure) (Community Character, Safety and Health)**
- Conducted a 10-year comprehensive master plan in cooperation with the Friends Foundation * **(Environmental Sustainability, Recreation and Leisure) (Community Character, Safety and Health)**
- Expanded existing and new partnership with Medicare for fitness programs

FY2020 Initiatives and Programs

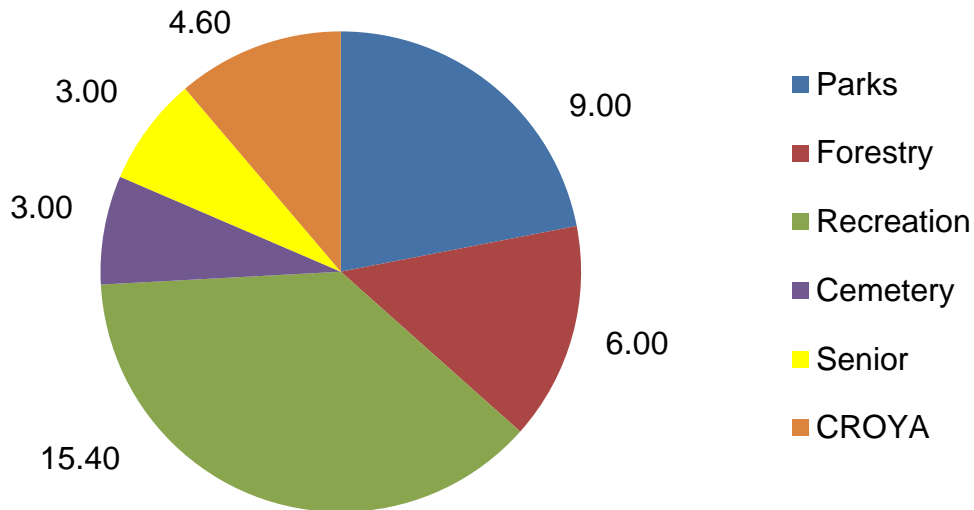
- Continue to re-forest Lake Forest after losses due to EAB, with a focus on planting a more diverse tree canopy and with an emphasis on the use of native trees * **(Environmental Sustainability, Recreation and Leisure)**
- Continue active participation in Municipal Purchasing Initiative for tree pruning and tree purchasing bids * **(Fiscal Stewardship)**
- Facilitate the construction of new cart barn at the Deerpath Golf Course through a public-private-partnership * **(Fiscal Stewardship)**
- Implement improvements at Veteran's Park, located at Deerpath and Green Bay Roads * **(Community Character, Safety and Health)**
- Installation of two new tennis courts and a basketball court at South Park, as per the newly approved park master plan * **(Community Character, Safety and Health)**
- Extension of swing bay and rubber surfacing on the Waveland Park playground
- Planning and design development for the Cemetery's Memorial Garden Phase II Project
- Restoration of the Cemetery's Barrell Memorial Gateway, including masonry and wrought iron gate restoration
- Develop plan for youth athletic advisory boards * **(Community Character, Safety and Health)**
- Create a rental policy for tennis courts
- Continue evaluation of 10 year comprehensive master park plan with Foundation for future projects * **(Environmental Sustainability, Recreation and Leisure) (Community Character, Safety and Health)**
- Explore potential expansion and relocation of Kinderhaven Academy through a public-private-partnership * **(Community Character, Safety and Health) (Fiscal Stewardship)**
- Continue to provide community family-friendly programs, special events, and pop-up events for residents of Lake Forest * **(Community Character, Safety and Health) (Environmental Sustainability, Recreation and Leisure)**
- Continue to provide and seek opportunities to promote community gardening and sustainability initiatives to residents of Lake Forest * **(Environmental Sustainability, Recreation and Leisure)**

*Indicates Alignment with Strategic Plan Priority Area

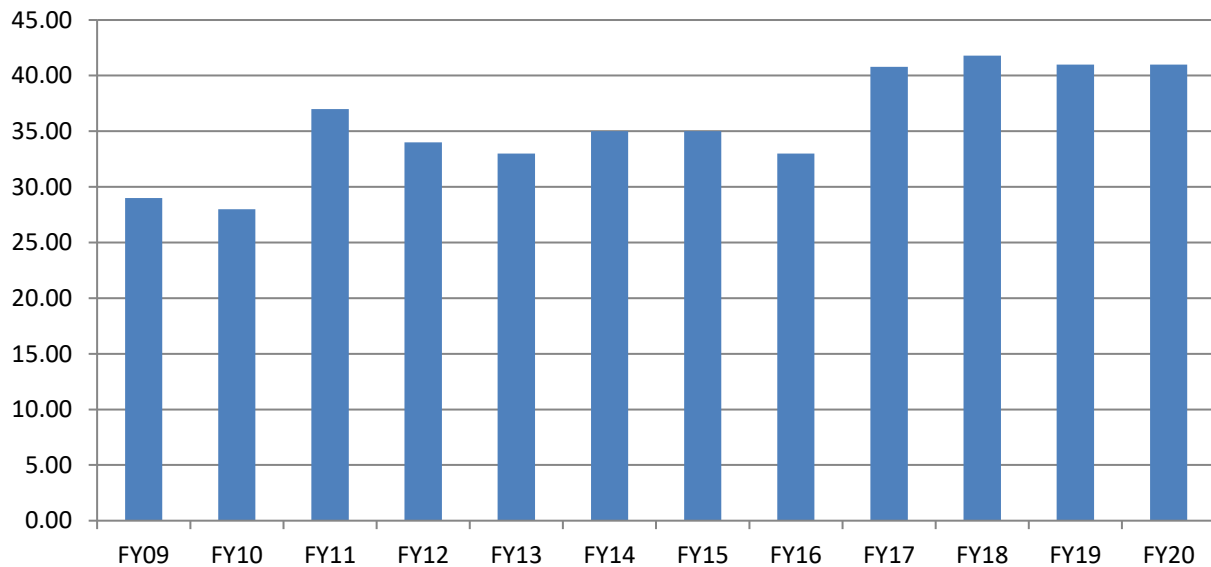


THE CITY OF LAKE FOREST
FY2020
PARKS AND RECREATION

Full Time Staff by Functional Areas

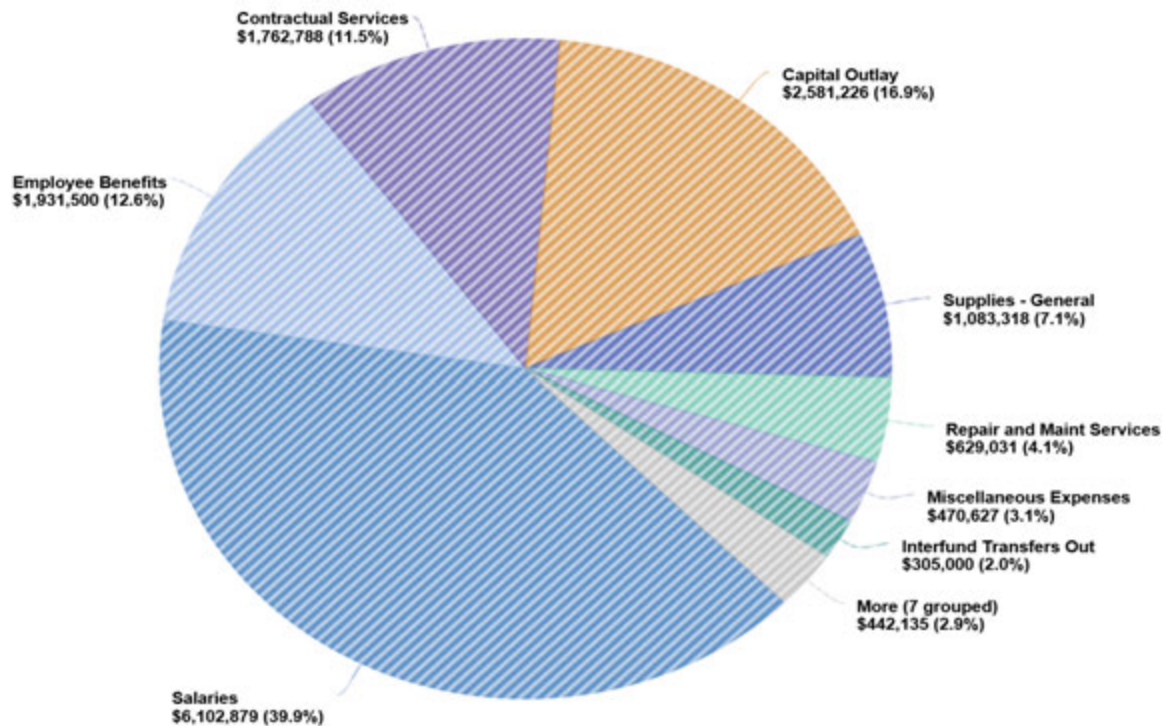


Full-Time Personnel History



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

FY20 EXPENSES



Budget Data

FY2019 Amended	\$13,057,571
FY2020 Budget	\$15,308,504
Change from Prior Year:	\$2,250,933

PARKS AND RECREATION

	<u>FY2019 Amended</u>	<u>FY2020 Budget</u>	<u>Change</u>
Parks	\$2,709,806	\$2,863,363	5.67%
Forestry	\$1,061,445	\$1,098,453	3.49%
Recreation	\$5,262,428	\$5,152,853	-2.08%
Special Recreation	\$504,040	\$474,817	-5.80%
Senior	\$633,315	\$633,234	-0.01%
CROYA	\$584,157	\$607,245	3.95%
Golf Course (excl Non-Dept)	\$1,329,202	\$1,422,072	6.99%
Cemetery	\$973,178	\$3,056,467	214.07%
	<u>\$13,057,571</u>	<u>\$15,308,504</u>	17.24%

Parks increase is due to additional funding required for equipment replacement in FY20.
Increase in Cemetery Fund for FY2020 due to capital improvements.

PARKS

ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ORIGINAL BUDGET
410.10-10	REGULAR SALARIES	785,380	801,144	819,910	832,488
410.10-20	TEMPORARY SALARIES	328,184	377,400	358,965	377,400
410.10-30	OVERTIME	51,764	32,366	54,129	32,875
410.10-40	LONGEVITY BONUS	7,189	7,638	7,638	8,043
412.20-10	INSURANCE MEDICAL	170,448	252,984	168,036	260,532
412.20-11	INSURANCE DENTAL	5,437	5,698	5,567	5,939
412.20-12	INSURANCE LIFE	976	993	976	993
412.20-13	UNEMPLOYMENT INSURANCE	25,530	25,667	25,667	25,550
412.20-20	SOCIAL SECURITY	88,728	89,654	93,278	91,862
412.20-30	IMRF	144,699	153,520	143,405	145,209
412.20-40	FLEXI-BENEFITS	1,199	1,573	1,573	1,573
414.29-01	TRAINING & DEVELOPMENT	3,348	5,000	5,000	5,000
414.29-03	MEMBERSHIP DUES		600	600	600
414.29-04	SUBSCRIPTIONS/PUBLICATION	520	250	250	250
414.29-10	MEETINGS & EXPENSE REIMBR	4,425	3,000	4,000	3,000
435.35-10	CONTRACTUAL SERVICE	259,327	261,000	280,000	288,500
435.35-26	MARKET SQUARE ACCOUNT	19,900			
435.35-27	DICKENSON SENIOR TERRACE	22,934			
435.35-28	ADOPT A PARK	35,779	30,000	35,000	35,000
442.42-10	REFUSE DISPOSAL SERVICES		3,000	3,000	3,000
442.61-40	JANITORIAL SUPPLIES	13,644	12,500	12,500	12,500
443.43-01	VEHICLE (FLEET) RENTAL	171,408	166,033	166,033	167,990
443.43-16	IT MAINTENANCE	9,516	10,184	10,184	11,815
453.53-10	TELEPHONE	900	900	900	900
453.53-11	CELL PHONE	6,148	4,149	4,149	6,070
460.60-10	OFFICE SUPPLIES	513	1,068	1,068	1,000
460.60-12	POSTAGE	1,038	500	500	500
460.60-19	CLOTHING	5,904	6,500	6,500	6,500
460.60-20	MINOR EQUIPMENT	33,753	33,900	36,900	33,900
461.61-11	MAINTENANCE MATERIAL	31,900	31,000	31,526	31,000
461.61-13	MATERIALS TO MAINT EQUIP	17,767	23,500	23,500	23,500
465.65-10	AGRICULTURAL MATERIALS	33,323	25,000	25,000	25,000
465.65-11	CHEMICALS	17,064	12,000	12,000	12,000
465.65-24	LANDSCAPE PLANTS	20,334	9,500	12,113	12,000
475.75-50	EQUIPMENT RESERVE	150,000	150,000	150,000	255,000
484.84-05	ANNUAL CARP	89,763	100,000	100,000	72,500
484.84-48	ADMINISTRATIVE SERVICES	69,840	71,585	71,585	73,374
TOTAL - PARKS		2,628,582	2,709,806	2,671,452	2,863,363

FORESTRY

		2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED	PROJECTED	ORIGINAL
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
410.10-10	REGULAR SALARIES	390,915	443,345	442,945	471,006
410.10-20	TEMPORARY SALARIES	77,822	90,156	75,925	91,020
410.10-30	OVERTIME	18,166	10,919	13,793	11,117
410.10-40	LONGEVITY BONUS	1,460	2,050	2,050	2,510
412.20-10	INSURANCE MEDICAL	87,468	127,125	114,499	130,186
412.20-11	INSURANCE DENTAL	3,231	3,696	3,611	3,852
412.20-12	INSURANCE LIFE	661	648	623	648
412.20-20	SOCIAL SECURITY	37,034	40,439	40,690	42,644
412.20-30	IMRF	58,480	68,016	63,696	66,115
412.20-40	FLEXI-BENEFITS	334	1,092	1,092	1,092
414.29-01	TRAINING AND DEVELOPMENT	10,916	7,850	7,850	4,000
414.29-03	MEMBERSHIP DUES	1,418	1,200	1,000	1,200
414.29-04	SUBSCRIPTIONS/PUBLICATION	15	100	100	100
414.29-10	MEETINGS & EXPENSE REIMBR	361	500	500	500
435.35-10	CONTRACTUAL SERVICE	79,081	60,000	60,707	62,000
443.43-01	VEHICLE (FLEET) RENTAL	135,900	149,424	149,424	153,338
460.60-12	POSTAGE			67	
460.60-19	CLOTHING	2,385	4,000	4,000	4,000
460.60-20	MINOR EQUIPMENT	6,178	5,750	5,750	5,750
461.61-11	MAINTENANCE MATERIAL	5,952	8,000	8,000	8,000
465.65-10	AGRICULTURAL MATERIALS	6,411	6,000	6,000	8,000
465.65-11	CHEMICALS	18,705	19,000	19,000	19,000
466.66-10	ASSETS UNDER \$10,000	1,720	2,500	2,500	2,500
484.84-48	ADMINISTRATIVE SERVICES	9,446	9,635	9,635	9,875
TOTAL - FORESTRY		954,059	1,061,445	1,033,457	1,098,453

RECREATION

ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ORIGINAL BUDGET
410.10-10	REGULAR SALARIES	1,027,985	1,113,434	1,164,059	1,153,907
410.10-20	TEMPORARY SALARIES	1,587,667	1,574,839	1,616,776	1,571,280
410.10-30	OVERTIME	28,505	14,199	31,869	14,999
410.10-40	LONGEVITY BONUS	7,715	8,701	7,202	8,093
412.20-10	INSURANCE MEDICAL	232,782	274,823	247,300	290,354
412.20-11	INSURANCE DENTAL	7,907	8,593	8,593	9,598
412.20-12	INSURANCE LIFE	1,460	1,615	1,615	1,615
412.20-13	UNEMPLOYMENT INSURANCE	(355)	2,000		
412.20-20	SOCIAL SECURITY	201,832	206,448	210,034	205,897
412.20-30	IMRF	173,787	163,596	178,326	151,930
412.20-40	FLEXI-BENEFITS	2,985	2,824	2,824	2,824
414.29-01	TRAINING AND EDUCATION	17,865	28,100	20,059	31,400
414.29-03	MEMBERSHIP DUES	2,926	4,150	4,150	4,150
414.29-10	MEETINGS & EXPENSE REIM.	15,148	13,000	13,000	13,000
433.33-10	LEGAL	7,951	8,400	8,400	8,400
433.33-15	CONTRACTUAL - AUDIT	4,635	4,775	4,775	4,920
435.35-10	CONTRACTUAL SERVICE	563,440	497,531	512,751	499,487
435.35-17	CREDIT CARD CHARGES	44,254	69,630	69,630	64,030
442.61-40	JANITORIAL SUPPLIES	10,207	9,500	9,500	10,000
443.43-01	VEHICLE (FLEET) RENTAL	9,578	11,865	11,865	14,746
443.43-16	IT MAINTENANCE	38,256	39,768	39,768	47,351
445.45-01	ELAWA FARM	25,926	25,800	25,800	25,800
445.45-02	STIRLING HALL	9,826	9,826	9,826	9,826
451.10-20	TEMPORARY SALARIES	172		7,171	
451.10-30	OVERTIME			225	
451.60-20	MINOR EQUIPMENT				200
452.52-30	IRMA INSURANCE	190,260	190,257	190,257	190,257
453.53-10	TELEPHONE	26,687	29,500	29,500	29,500
453.53-11	CELL PHONE	9,699	9,200	9,200	11,500
454.54-21	ADVERTISING	1,311	3,000	1,500	3,000
460.60-10	OFFICE SUPPLIES	4,008	8,000	15,531	15,500
460.60-12	POSTAGE	17,923	20,975	20,725	20,665
460.60-13	PRINTING & STATIONERY	35,288	44,915	37,137	41,565
460.60-19	CLOTHING	52,456	75,638	60,009	80,325
460.60-20	MINOR EQUIPMENT	20,574	37,956	38,397	42,350
462.62-13	ELECTRICITY	2,770	5,000	4,500	5,000
463.63-30	FOOD SUPPLIES			23,275	25,000
466.66-10	EQUIPMENT UNDER \$10,000		10,000	10,000	20,000
476.76-56	CAPITAL OUTLAY		61,767	61,767	
480.90-01	RECREATIONAL SUPPLIES	172,498	166,574	187,928	173,892
480.90-02	AWARDS	3,579	10,780	8,693	9,860

RECREATION

ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED	PROJECTED	ORIGINAL
			BUDGET	ACTIVITY	BUDGET
480.90-06	TEAM TRAVEL	11,648	9,700	8,430	9,700
484.84-05	ANNUAL CARP	160,635	218,620	218,620	185,000
484.84-37	SALES TAX			1,110	1,500
484.84-48	ADMINISTRATIVE SERVICES	89,880	92,129	92,129	94,432
491.95-10	DEERPATH GC	837,000	175,000	330,000	50,000
TOTAL - RECREATION		5,658,670	5,262,428	5,554,226	5,152,853

SPECIAL RECREATION

ACCOUNT	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 ORIGINAL BUDGET
410.10-10	REGULAR SALARIES	41,345	39,867	40,723	43,409
412.20-20	SOCIAL SECURITY			3,115	3,321
412.20-30	IMRF			4,887	5,209
435.35-10	CONTRACTUAL SERVICE	250,692	259,491	254,491	266,446
476.76-56	CAPITAL OUTLAY	82,516	186,971	186,971	145,384
480.90-04	ADA CAMPANION		17,711	17,711	11,048
TOTAL SPECIAL RECREATION		374,553	504,040	507,898	474,817

CEMETERY

ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ORIGINAL BUDGET
410.10-10	REGULAR SALARIES	211,732	229,346	220,860	235,539
410.10-20	TEMPORARY SALARIES	34,227	46,316	41,645	46,316
410.10-30	OVERTIME	20,892	13,267	22,459	13,599
410.10-40	LONGEVITY BONUS	2,300	2,425	2,425	2,550
412.20-10	INSURANCE MEDICAL	38,785	46,815	47,261	62,903
412.20-11	INSURANCE DENTAL	1,615	1,848	1,806	1,926
412.20-12	INSURANCE LIFE	285	324	311	324
412.20-13	UNEMPLOYMENT INSURANCE	7,653	3,551	3,551	7,653
412.20-20	SOCIAL SECURITY	19,986	21,522	21,444	21,803
412.20-30	IMRF	30,783	36,869	32,877	34,366
412.20-40	FLEXI-BENEFITS	289	594	594	594
413.21-18	IRMA REIMBURSEMENT	(22,409)			
414.29-01	TRAINING/EDUCATION	2,905	4,000	4,000	4,000
414.29-04	PUBLICATIONS		150	45	150
414.29-10	MEETINGS/EXP REIMBURSE.	546	800	600	800
433.33-10	CONTRACTUAL - LEGAL	434	2,000	6,000	2,000
433.33-15	AUDITING SERVICES	1,340	1,380	1,380	1,415
433.33-30	CONTRACT-INVESTMENT FEE	25,263	25,000	25,000	25,000
435.35-10	CONTRACTUAL SERVICE	28,157	48,000	48,979	28,500
435.35-21	MARKETING	26	7,000	5,000	7,000
441.41-10	WATER	4,847	4,200	3,000	5,000
441.41-15	SEWER -NSSD	75	65	75	75
442.61-40	JANITORIAL SUPPLIES	375	500	300	500
443.43-01	VEHICLE (FLEET) RENTAL	19,221	18,984	18,984	20,368
443.43-16	IT MAINTENANCE	4,776	6,000	6,000	16,000
443.43-30	BUILDING MAINTENANCE	3,741	6,000	6,000	6,000
452.52-30	IRMA INSURANCE	12,336	12,334	12,334	12,334
453.53-10	TELEPHONE	4,994	5,000	5,010	5,100
453.53-11	CELL PHONE	838	725	1,345	2,186
460.60-10	OFFICE SUPPLIES	1,792	1,500	1,600	1,500
460.60-12	POSTAGE	634	1,000	500	1,000
460.60-13	PRINTING		1,000	1,000	1,000
460.60-19	CLOTHING	1,640	1,250	1,250	1,250
460.60-20	MINOR EQUIPMENT	2,247	4,000	4,486	14,000
461.61-11	MAINTENANCE MATERIAL	3,652	6,000	5,252	6,000
461.61-13	MATERIALS TO MAINT EQUIP	5,591	5,000	5,000	8,000
461.61-41	MATERIAL FOR BLDG MAINT	2,082	2,000	2,000	5,000
462.62-13	ELECTRICITY	2,456	3,000	2,400	2,500
462.62-15	NATURAL GAS	1,270	2,700	1,700	2,000
465.65-10	AGRICULTURAL MATERIALS	6,242	12,000	12,000	12,000
467.67-14	LANDSCAPING	7,890	14,000	14,000	14,000

CEMETERY

		2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED	PROJECTED	ORIGINAL
ACCOUNT	DESCRIPTION		BUDGET	ACTIVITY	BUDGET
475.75-50	EQUIPMENT (FLEET) RESERVE		30,000	30,000	
476.76-03	LANDSCAPING IMPROVEMENTS	41,590	50,000	50,000	50,000
476.76-15	ENTRANCE ARCH REHAB.		90,000	198,200	140,000
476.76-20	CEMETERY CAPITAL IMPROVEM	1,800	158,200	50,000	1,165,000
476.77-14	RAVINE RESTORATION	230,410	5,345	5,345	1,040,000
484.84-48	ADMINSTRATIVE SERVICES	27,816	28,503	28,503	29,216
484.84-71	BUY BACK LOTS/NICHES	49,500		80,300	
484.84-95	CONTINGENCY	2,714	12,665	12,665	
TOTAL CEMETERY		845,338	973,178	1,045,486	3,056,467

GOLF COURSE (EXCLUDING NON-DEPT)

ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ORIGINAL BUDGET
410.10-10	REGULAR SALARIES	264,399	312,063	301,927	349,199
410.10-20	TEMPORARY SALARIES	210,231	209,344	211,313	190,878
412.20-13	UNEMPLOYMENT INSURANCE	26,681	34,910	30,000	12,529
412.20-14	KSM EMPLOYEE INSURANCE	15,000	21,550	21,550	35,286
412.20-20	SOCIAL SECURITY	36,327	40,378	38,926	56,286
412.20-30	IMRF			1,000	
412.20-40	FLEXI-BENEFITS	10			
414.29-01	TRAINING & DEVELOPMENT	2,068		2,037	2,816
414.29-03	MEMBERSHIP DUES	2,497	1,500	3,670	4,219
414.29-10	MEETING & EXPENSE REIMB	158	1,500	1,009	152
435.35-10	CONTRACTUAL SERVICE	288,571	342,610	309,861	356,805
435.35-17	CREDIT CARD CHARGES	28,812	33,400	32,775	34,200
442.61-40	JANITORIAL SUPPLIES	24		28	1,039
443.43-01	VEHICLE (FLEET) RENTAL				3,726
443.43-10	MAINTENANCE OF EQUIPMENT	29,090	23,750	16,617	22,206
443.43-16	IT MAINTENANCE	508	660	719	4,420
443.43-20	MAINTENANCE OF EQUIPMENT	8,268	3,450	7,332	1,488
443.43-30	BUILDING MAINTENANCE	3,202	2,500	4,209	7,058
452.52-25	INSURANCE - LIABILITY			4,689	4,575
452.52-30	IRMA INSURANCE	3,373	3,780		
453.53-10	TELEPHONE	1,465	1,980	1,343	1,602
454.54-21	ADVERTISING	1,210	950	1,235	1,692
460.60-10	OFFICE SUPPLIES	10,961	10,380	8,728	6,852
460.60-12	POSTAGE AND PRINTING	1,099	900	2,069	992
460.60-19	CLOTHING	4,872	500	3,886	5,484
460.60-20	MINOR EQUIPMENT	7,126	11,500	3,422	9,401
461.61-11	MAINTENANCE MATERIAL	14,009	9,630	7,986	11,500
461.61-14	GOLF CARTS	5,250	2,180	6,867	2,415
463.63-01	FOOD/BEVERAGE EXPENSE	77,062	73,017	82,352	84,879
465.65-10	AGRICULTURAL MATERIALS	45,269	38,000	46,691	39,000
465.65-11	CHEMICALS	59,933	54,000	58,280	60,000
465.65-21	MERCHANDISE	77,401	87,670	69,164	99,866
465.65-22	CLUB REPAIR		1,300		
465.65-23	HANDICAP SERVICE	3,794	3,000	2,674	2,435
466.66-10	ASSETS UNDER \$10,000				4,342
475.75-02	CAPITAL EQUIPMENT	4,264		3,286	
484.84-35	CASH SHORTAGE	3,882		180	24
484.84-37	SALES TAX	3,179	2,800	2,525	4,706
TOTAL GOLF COURSE (EXCL NON-DEPT)		1,239,995	1,329,202	1,288,350	1,422,072

CROYA (Committee Representing Our Young Adults)



Introduction

Mission Statement

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

Vision Statement

In serving the communities of Lake Forest and Lake Bluff, CROYA provides a safe environment where trained staff guide young adults to identify their needs or concerns, and create programs to address these needs. CROYA also collaborates with the schools and local organizations, and refers youth in need to the appropriate resources.

FY2019 Highlights

- Completed community service projects to support local and national organizations, including; Habitat for Humanity in Battle Creek, Michigan; LF/LB Kiwanis, LF/LB American Legion, LF/LB Artisan Guild, Camp Hope, Feed My Starving Children, Most Blessed Trinity House of Peace, Dreams for Kids, Friends of the Lake Forest Library, Gorton Community Center, The Foundation for Tomorrow, and Ronald McDonald House at Lurie Children's Hospital.
- Sold \$10,000 worth of Poinsettias in CROYA's annual fundraiser, with \$5,000 in profits going toward CROYA scholarships and Senior Awards * **(Fiscal Stewardship)**
- Created the new CROYA Values (Acceptance, Respect, Empathy and Accountability) which now guide expected behavior at CROYA * **(Community Character, Health and Safety)**
- Partnered and Networked with local schools to provide a huge amount of programming, including; LFHS and Woodlands Academy Peer Training classes, LFHS Peer Advanced classes, DPM Health Class Lessons on Peer Pressure, DPM 8th Grade Service Day, LFHS Emotional Wellness programs, LBMS "One Life, Live Well" campaign, LBMS Peer Assisted Leadership Classes, LFHS Final Exams Study Breaks, LBMS 7th Grade Sock Hop, Woodlands Academy "Healthy Choices Day," School of St. Mary "Field Day," and LFHS discussion on "Supporting a Safe Learning Environment." * **(Community Character, Health and Safety)**
- Provided daily transportation by CROYA van for LFHS and LBMS students to come to CROYA
- Engaged youth in discussions on Sexual Assault, with LFHS Social Worker and representative from the Up2Us organization * **(Community Character, Health and Safety)**

- Hosted CROYA Retreats in Fall and Spring for 90 high school youth, to create a safe place for students to discuss youth related issues, build peer relationships, and build self-esteem
* **(Community Character, Health and Safety)**
- Fostered positive relationships between youth and the local Police Departments by creating and supporting meaningful programs, including: Annual Flag Football and Floor Hockey games to break down stereotypes held between these groups; Volunteering at the Bike Rodeo where children learn bike safety and skills in a safe, controlled environment; and Supervising hundreds of court ordered community service hours, in coordination with the LF Police Administrative Hearing Process. * **(Community Character, Health and Safety)**
- Created many social programs for youth, including: Weekly youth committee meetings for Middle School and High School students; Bubble Ball; Broomball; Dances; Trips to a Cubs Game, Six Flags Fright Fest, Skiing / Snowboarding, Kayaking / Paddle Boarding; Building parade floats and Marching in the Lake Bluff 4th of the July and Lake Forest Day Parades, and hosting an international youth group from Milan, Italy for an American game of softball.
* **(Community Character, Health and Safety)**
- Hosted Alumni Reunion Events over Thanksgiving and Winter Breaks
- Maintained a strong public-private partnership with Activator Music Academy to provide Music Events, including; Open Mics., Summer Jam, Lake Forest Day Band Jam, SuperJam, Battle of the Bands, Recitals, and approximately 40 Music Lessons per week.
* **(Community Character, Health and Safety)**
- Maintained strong public-private partnerships with two counseling agencies to offer youth and family counseling at the CROYA facility: Family Service in Highland Park, and Chicago Integrative Center for Psychology in Lake Bluff. * **(Community Character, Health and Safety)**
(Fiscal Stewardship)
- Coordinated efforts with the CROYA Foundation to provide huge financial support to CROYA, including; a \$25,000 lighting addition, upgrading CROYA's music equipment, refurbishing the pool table, and providing multiple scholarships and senior awards, totaling over an additional \$10,000 * **(Fiscal Stewardship)**

FY2020 Initiatives and Programs

- CROYA will celebrate its 40th year of serving the youth of Lake Forest, Lake Bluff and Knollwood. The celebration will be coordinated around Saturday, June 6th, which was the date of the original City Council Ordinance creating CROYA in 1980.
- Youth Executive Committee Elections will take place in April to determine the new Executive members for the 2019-2020 school year
- CROYA will give out three \$1,500 senior awards, from the CROYA Foundation. The awards are named after CROYA Founders Frank Farwell, Eugene Hotchkiss, and Margot Martino
* **(Fiscal Stewardship)**
- CROYA will hold two high school retreats (Fall and Spring) at Camp Henry Horner
* **(Community Character, Health and Safety)**
- CROYA will provide local and national community service opportunities for youth, including the Middle School Work Stay, the High School Work Week, and the Habitat for Humanity Work Trip to Battle Creek, Michigan
- CROYA youth will construct floats and participate in both the 4th of July and Lake Forest Day Parades! CROYA will provide rock bands on Tuesday night of Lake Forest Day celebration.
- CROYA will continue to hire LF College Students as part-time Building Mentors for after school youth supervision. CROYA will continue to provide an internship program for LF College students, who are studying either Psychology or Communications.
* **(Community Character, Health and Safety)**

CROYA

ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ORIGINAL BUDGET
410.10-10	REGULAR SALARIES	313,792	319,439	323,235	339,475
410.10-20	TEMPORARY SALARIES	9,976	11,147	10,375	11,147
410.10-40	LONGEVITY BONUS	1,650	1,725	1,725	1,800
412.20-10	INSURANCE MEDICAL	59,226	67,986	66,575	69,358
412.20-11	INSURANCE DENTAL	2,752	2,834	2,769	2,953
412.20-12	INSURANCE LIFE	497	497	519	497
412.20-20	SOCIAL SECURITY	24,040	24,381	24,947	25,934
412.20-30	IMRF	38,381	40,384	38,756	39,633
412.20-40	FLEXI-BENEFITS	1,155	911	911	911
414.29-01	TRAINING AND DEVELOPMENT	274	500	500	500
414.29-03	MEMBERSHIP DUES		165	165	100
414.29-04	PUBLICATIONS	2,338	2,000	2,000	2,000
414.29-10	MEETING AND EXPENSE REIM	2,213	2,000	2,000	2,000
435.35-10	CONTRACTUAL SERVICE	18,187	18,000	18,000	18,000
443.43-01	VEHICLE (FLEET) RENTAL	2,164	2,113	2,113	1,504
443.43-16	IT MAINTENANCE	7,524	7,926	7,926	9,275
443.43-20	MAINTENANCE OF EQUIPMENT	3,233	3,500	3,000	3,500
453.53-11	CELL PHONE	3,534	3,649	3,649	3,908
460.60-10	OFFICE SUPPLIES	2,309	3,000	3,000	3,000
460.60-13	PRINTING	324	1,000	992	750
460.60-20	MINOR EQUIPMENT	3,442	3,000	3,000	3,000
483.60-17	ACT EXP - STUDENT ENRICH	25,648	26,000	26,000	26,000
483.60-18	ACTIVITY EXP - JR HIGH	16,146	21,000	21,000	21,000
483.60-19	ACTIVITY EXP - SR HIGH	23,271	21,000	21,000	21,000
TOTAL CROYA		562,076	584,157	584,157	607,245

Dickinson Hall



Introduction

Mission/Vision Statement

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

FY2019 Highlights

- Beginning February 2018 all new 50+ fitness classes were introduced
- New FitPass payment system introduced for exercise classes
- 2nd Members' Appreciation evening event in May 2018 attracted 100+ members
- Johnny Cash-themed evening party in July 2018 attracted 100+ participants
- Successful technology collaborations with Lake Forest Library
- Free iPhone/iPad classes
- Collaborations with Lake Bluff Library
- 3rd Annual Firefighters' Chili Party in January 2019 with 80+ seniors
- Continued third party corporate sponsorships provided high quality speakers and performers
- Additional mid-year postcard mailing to all households ages 55+
- Expanded bus shopping trips to more destinations
- Largest overall membership since FY15
- Welcomed 144 new members
- Growth in services provided by *Faith in Action* volunteer group

FY2020 Initiatives and Programs

- Support the Senior Resources Commission Grove Campus affordable senior housing project
* **(Housing Diversity and Residential Development)**
- Continue the commitment to offer affordable, enriching and dynamic programming and services * **(Community Character, Health and Safety)**
- *Roaring 90s* group collaboration with *Faith in Action* to enrich and support our oldest members
- New *Food for Thought* series to address our current members' enjoyment of educational and social opportunities with affordable meals
- Addition of weekend and evening rentals
- In order to serve and expand the age range of membership, increase targeted evening and weekend programs for working older adults
- Continue educational programs about healthy aging for seniors and their adult children
- Conduct a satisfaction survey, redesign website and develop strategy for Facebook activity

*Indicates Alignment with Strategic Plan Priority Area

SENIOR RESOURCES FUND

ACCOUNT	DESCRIPTION	2017-18	2018-19	2018-19	2019-20
		ACTIVITY	AMENDED BUDGET	PROJECTED ACTIVITY	ORIGINAL BUDGET
410.10-10	REGULAR SALARIES	213,115	227,770	228,987	241,044
410.10-20	TEMPORARY SALARIES	48,370	52,385	51,168	52,905
410.10-40	LONGEVITY BONUS	210	245	245	280
412.20-10	INSURANCE MEDICAL	55,394	58,791	57,464	59,981
412.20-11	INSURANCE DENTAL	1,763	1,848	1,805	1,926
412.20-12	INSURANCE LIFE	311	324	311	324
412.20-20	SOCIAL SECURITY	18,969	20,414	20,866	21,436
412.20-30	IMRF	25,210	28,167	27,192	27,436
412.20-40	FLEXI-BENEFITS	604	498	498	498
414.29-01	TRAINING/EDUCATION	994	1,000	350	2,500
414.29-03	MEMBERSHIP DUES/LICENSES	280	500	300	500
414.29-10	MEETINGS AND EXP REIMB	391	500	350	500
432.32-10	CLASSES/LECTURES	17,328	18,000	18,000	18,000
435.35-10	CONTRACTUAL - MISC	18,067	36,800	12,942	27,650
435.35-17	CREDIT CARD CHARGES	2,686	3,500	3,500	3,500
442.42-30	JANITORIAL SERVICES	16,478	16,500	16,289	16,500
442.61-40	JANITORIAL SUPPLIES	561	550	500	550
443.43-01	VEHICLE (FLEET) RENTAL	7,803	8,670	8,670	10,847
443.43-16	IT MAINTENANCE	8,748	9,574	9,574	10,984
443.43-34	H.V.A.C. SERVICES	3,399	2,500	2,289	3,000
443.43-35	BUILDING MAINTENANCE	18,249	23,945	17,584	16,500
444.44-20	RENT	13,584	13,584	13,584	13,584
453.53-10	TELEPHONE	6,839	7,200	7,200	7,200
453.53-11	CELL PHONE	1,785	2,150	2,150	2,089
454.54-21	MARKETING	1,681	4,000	2,351	3,000
460.60-10	OFFICE SUPPLIES	1,253	1,500	1,200	1,500
460.60-12	POSTAGE	2,245	2,400	2,295	2,500
460.60-13	PRINTING	11,763	16,000	11,000	15,000
460.60-20	MINOR EQUIPMENT	259	500	200	500
461.61-11	MAINTENANCE MATERIAL	252	1,500	1,123	1,500
463.63-12	FOUNTAIN SUPPLIES	2,470	4,000	2,500	2,500
481.91-02	TRIPS	19,174	30,000	23,000	27,000
481.91-11	MEALS/PARTIES	36,534	38,000	36,000	40,000
481.91-17	MEALS/PARTIES SPONSORS	836			
TOTAL SENIOR RESOURCES FUND		557,605	633,315	581,487	633,234

**CITY OF LAKE FOREST
FISCAL YEAR 2018-2020
PERSONNEL SCHEDULE
BUDGETED POSITIONS**

The table below shows the budgeted full-time positions by position title. The reduction between FY18 and FY19 occurred primarily due to reducing a part-time administrative assistant position in CROYA. The increase from FY19 to FY20 is one additional Water Treatment Plant Operator position which is largely funded by services provided to the City of Highwood.

FULL TIME POSITION TITLE	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET
CITY MANAGER	1	1	1
FINANCE DIRECTOR	1	1	1
DIRECTOR OF PUBLIC WORKS	1	1	1
DIRECTOR OF COMMUNITY DEVELOP	1	1	1
DIRECTOR OF RECREATION & PARKS	1	1	1
DIRECTOR OF HUMAN RESOURCES	1	1	1
POLICE CHIEF	1	1	1
FIRE CHIEF	1	1	1
DEPUTY POLICE CHIEF	2	1	1
DEPUTY FIRE CHIEF	2	1	1
FIRE ADMIN DIVISION CHIEF	0	1	1
POLICE COMMANDER	4	5	5
FIRE BATTALION CHIEF	3	3	3
ASSISTANT DIRECTOR OF FINANCE	1	1	1
ASSISTANT DIRECTOR OF IT	1	1	1
CODE ENFORCEMENT OFFICER	1	1	1
LEAD PLAN REVIEWER	1	1	1
CROYA MANAGER	1	1	1
SENIOR RESOURCES MANAGER	1	1	1
SUPERINTENDENT	4	4	4
ASSISTANT TO THE CITY MANAGER	1	1	1
POLICE SERGEANT	3	3	3
FIRE LIEUTENANT	6	6	6
SUPERVISOR II	6	6	6
SUPERVISOR I	2	3	3
BUSINESS ANALYST	1	1	1
ENGINEERING SUPERVISOR	1	1	1
POLICE OFFICER	30	30	30
FIRE FIGHTER	21	21	21
ENGINEERING ASSISTANT	3	3	3
ACCOUNTANT	1	1	1
PC/LAN SUPPORT SPECIALIST	1	1	1
BUILDING INSPECTOR	4	4	4
WATER PLANT OPERATOR	6	6	7

**CITY OF LAKE FOREST
FISCAL YEAR 2018-2020
PERSONNEL SCHEDULE
BUDGETED POSITIONS**

The table below shows the budgeted full-time positions by position title. The reduction between FY18 and FY19 occurred primarily due to reducing a part-time administrative assistant position in CROYA. The increase from FY19 to FY20 is one additional Water Treatment Plant Operator position which is largely funded by services provided to the City of Highwood.

FULL TIME POSITION TITLE	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 BUDGET
PROGRAM MANAGER	6	6	6
ASSISTANT PLANNER	1	1	1
PLAN REVIEWER	1	1	1
COMMUNICATIONS MANAGER	1	1	1
HUMAN RESOURCES SPECIALIST	1	1	1
CITY CLERK	1	1	1
PROGRAM SUPERVISOR	6	6	6
YOUTH WORKER	2	2	2
MAINTENANCE WORKER II	42	41	41
MAINTENANCE WORKER I	1	1	1
PARTS TECHNICIAN	1	1	1
MECHANIC	4	4	4
COMMUNITY SERVICE OFFICER	1	1	1
MARKETING & COMMUNICATIONS SPLST	1	1	1
ASSISTANT SENIOR RESOURCES MGR	1	1	1
ADMINISTRATIVE PLANNER/TECHNICIAN	1	1	1
ADMINISTRATIVE ASSISTANT II	7.75	7.75	8.75
MANAGEMENT ANALYST	1	1	1
ACCOUNT CLERK III	4	4	4
ADMINISTRATIVE ASSISTANT I	3.8	5	4
RECORDS CLERK	5	4	4
PROGRAM ASSISTANT	1	0	0
TECHNICIAN	1	1	1
FULL TIME PERSONNEL	209.55	208.75	209.75

NUMBER OF SEASONAL EMPLOYEES OVER 1,000 HOURS

ACTUAL	ACTUAL	BUDGET
2017-2018	2018-2019	2019-2020
51	54	54

NUMBER OF SEASONAL EMPLOYEES UNDER 1,000

ACTUAL	ACTUAL	BUDGET
2017-2018	2018-2019	2019-2020
338	275	281

**THE CITY OF LAKE FOREST
PAY PLAN FY2020**

OPERATIONAL AND CLERICAL CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Maintenance Worker I	\$41,539	\$43,843	\$46,148	\$48,452	\$50,756	\$53,061	\$55,365
Graphic Designer	\$48,362	\$50,381	\$52,400	\$54,419	\$56,437	\$58,456	\$60,475
Account Clerk II Administrative Assistant I Program Assistant	\$48,834	\$51,823	\$54,812	\$57,802	\$60,791	\$63,780	\$66,769
Records Clerk	\$50,483	\$54,018	\$57,552	\$61,087	\$64,622	\$68,156	\$71,691
Account Clerk III Administrative Assistant II	\$51,716	\$55,517	\$59,317	\$63,118	\$66,918	\$70,719	\$74,519
Community Services Officer	\$52,735	\$56,522	\$60,309	\$64,096	\$67,882	\$71,669	\$75,456
Maintenance Worker II Parts Technician	\$55,028	\$59,081	\$63,134	\$67,187	\$71,240	\$75,293	\$79,346

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

**THE CITY OF LAKE FOREST
PAY PLAN FY2020**

PROFESSIONAL AND TECHNICAL CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Program Supervisor Youth Worker	\$50,034	\$53,792	\$60,728	\$61,308	\$65,066	\$68,825	\$69,099
Mkting/Commun Specialist	\$60,177	\$63,323	\$66,469	\$69,615	\$72,760	\$75,906	\$79,052
City Clerk Human Resources Specialist	\$62,525	\$65,794	\$69,062	\$72,331	\$75,600	\$78,868	\$82,137
Engineering Technician Planning Technician	\$61,237	\$65,456	\$69,676	\$73,895	\$78,114	\$82,334	\$86,553
Water Plant Operator	\$63,320	\$67,259	\$71,199	\$75,138	\$79,077	\$83,017	\$86,956
Mechanic	\$65,887	\$69,917	\$73,946	\$77,976	\$82,006	\$86,035	\$90,065
Accountant	\$66,530	\$70,526	\$74,521	\$78,517	\$82,513	\$86,508	\$90,504
Building Inspector Engineering Assistant	\$67,635	\$72,078	\$76,522	\$80,965	\$85,408	\$89,852	\$94,295
PC/LAN Support Specialist Plan Reviewer Business Analyst	\$69,791	\$74,424	\$79,057	\$83,691	\$88,324	\$92,957	\$97,590
Firefighter^	\$63,788	\$67,680	\$69,468	\$75,838			
5/1/19	\$63,661	\$67,546	\$69,329	\$75,688			
Firefighter Paramedic	\$67,572	\$71,499	\$75,974	\$81,535	\$85,781	\$91,160	\$97,724
5/1/19	\$67,438	\$71,357	\$75,824	\$81,375	\$85,612	\$90,982	\$97,532
Police Officer	\$67,798	\$72,373	\$76,947	\$81,119	\$85,671	\$90,223	\$101,289
5/1/19	\$67,664	\$72,230	\$76,795	\$80,958	\$85,501	\$90,044	\$101,091

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

LGDF Adj

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

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**THE CITY OF LAKE FOREST
PAY PLAN FY2020**

SUPERVISORY CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Lead Code Enforcer Lead Plan Reviewer	\$70,771	\$75,615	\$80,459	\$85,303	\$90,146	\$94,990	\$99,834
Supervisor I	\$80,237	\$83,862	\$87,488	\$91,113	\$94,738	\$98,364	\$101,989
Chief Water Plant Operator Engineering Supervisor Cemetery Sexton Supervisor II	\$83,273	\$87,318	\$91,364	\$95,409	\$99,454	\$103,500	\$107,545
Fire Lieutenant Paramedic	\$101,220	\$104,865	\$106,486	\$108,108	\$109,729	\$111,350	\$112,971
5/1/19	\$100,822	\$104,453	\$106,068	\$107,683	\$109,298	\$110,912	\$112,527
Police Sergeant	\$106,479	\$108,725	\$110,972	\$113,218	\$115,464	\$117,711	\$119,957

All positions are eligible for a one-time merit bonus up to \$5,000 based on performance. The amount depends on their classification. This bonus is not part of the employee's base salary. See Directive 2-22. Page 3

**THE CITY OF LAKE FOREST
PAY PLAN FY2020**

MANAGERIAL AND ADMINISTRATIVE CLASSIFICATION

<u>POSITION</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>
Management Intern	\$37,195	\$48,857
Assistant Planner	\$48,395	\$66,834
Management Analyst	\$58,946	\$77,267
Planner Program Manager	\$62,587	\$86,303
Assistant to the City Manager CROYA Manager Senior Resources Manager Senior Planner	\$67,861	\$102,585
Communications Manager	\$65,865	\$105,393
Assistant City Manager	\$97,408	\$125,108
Assistant Director of Finance/IT	\$97,708	\$131,070
Superintendent	\$113,668	\$131,070
Fire Battalion Chief Fire Division Chief Police Commander	\$123,388	\$132,994
Deputy Fire Chief Deputy Police Chief	\$138,068	\$150,068

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

**THE CITY OF LAKE FOREST
PAY PLAN FY2020**

EXECUTIVE CLASSIFICATION

POSITION

Level I

City Manager

Merit

Level II

Merit

Director of Community Development

Director of Finance

Director of Parks and Recreation

Director of Public Works

Fire Chief

Police Chief

Level III

Merit

Director of Human Resources

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

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2019 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
Community Development	Plan Reviews/ Permit Issuance/ Inspections	Examine plans for compliance with applicable codes and regulations. Coordinate reviews by various staff. Upon confirmation of compliance, issue permit to authorize construction. Visit job sites as required by the Code to assure safe construction, cleanliness of site and consistency with approved plans	Core
	Code Updates	On an ongoing basis, review, update, modify the City Code and adopt updated National and State Code as appropriate. Updates should reflect new laws, court decisions, development trends, community goals	Core
	Economic Development	<p>Serve as an ally to commercial property owners and business owners.</p> <ul style="list-style-type: none"> • Offer early consultations on development related matters; • Provide on-site inspections to facilitate interior and/or exterior improvements; • Expedite plan reviews and permitting once required approvals are in place <p>Serve as a resource for potential businesses in identifying possible locations and in making connections with property owners. Continually monitor issues of importance to the business district and surrounding residential neighborhoods including: parking, signage, traffic, trash/recycling, hours of operation and others. Problem solve on an ongoing basis to support the vitality of the business districts. Offer planning support for community events</p>	Core
	Development/Design Reviews	Oversee the public review process and Board and Commission consideration of all petitions related to development and redevelopment of properties throughout the City. Provide direct guidance to design professionals, contractors, property owners, real estate professionals, developers and potential home buyers beginning with	Core

		pre-application conferences and continuing throughout the process	
	Code Enforcement	Investigate and respond to complaints and Code violations	Core
	Long-range Planning	Continue the tradition of looking forward and planning for the future while respecting the past. Oversee and manage the planning and community input processes for long-term planning efforts including: Comprehensive Plan, CBD studies, the 2020 Census, Master Plans for community institutions and various special studies	Core
	Customer Service/Public Relations	Be an ally to our customers. Assure ongoing communication with residents, contractors, realtors, property owners, business owners and others. Listen, advise, respond to questions, guide, set realistic expectations, serve as an ally and ambassador for the City	Core
	Contractual Plan Review and Inspections - Bannockburn & Lake Bluff/Shared Service Agreement with Lake County	Services provided to nearby communities for revenue to maximize the use of staff resources and expertise	Elective
	City-Wide Reception/Main City Phone Line	Customer service – The main City phone line is answered by Community Development staff and calls are routed to appropriate departments/staff. In addition to handling permit application intake, front counter staff greet all customers at MS and direct them to appropriate staff, meetings or departments	Elective
CROYA	Enrichment and Well-Being - Youth Committees, Peer Training, LF College Gates Leadership Programs, Retreats, Community Service Projects, Work Trips, Bullying Prevention Programs.	Administer over 300 skill-based programs designed to develop self-esteem and leadership. CROYA's model engages community-based youth at a time of significant intellectual, physical and moral growth	Core

	Counseling/ Assessments/ Outreach/ Life Skills - Individual, family and group assessments, Youth Advocate Partnerships, Grief and Recovery Support Groups, Social Worker Networking/ Referrals for 3 high schools and 4 middle schools	Key to youth-driven programming sets the trusting relationships that naturally develop, affording staff the ability to easily navigate the youth "world", serving as neutral and constant mentors to all youth and to effectively connect students and their families in need with core service providers	Core
	Administrative/ Management - Facility rentals and office management, finance management and fundraising, staff development, program development, office policies and procedures.	CROYA continues to effectively manage its resources, staff and facility through best practices and City standards, and by continually aligning staff goals and responsibilities to achieve current programming needs	Core
	Youth-driven Social Activities - Road trips to skate parks, Cubs games, water parks, movies, etc. Weekend Evening Band Jams and Dances, Community Celebration Events including Lake Forest Day Parade, Lake Forest Day Carnival, Band Jam and July 4 parade in Lake Bluff.	Activities are run by sub-committees where youth are taught and practice skills such as collaboration, active listening, self-reflection and problem- solving through an inclusive group model. Social-based programs serve in building a positive rapport, often translating into a safe culture where young adults turn for advice, support and critical concerns	Elective
Finance	Budgeting	Preparation of and compliance with annual budget	Core
	Annual Audit/Financial Report	Compliance with GASB and preparation of audit materials and annual report	Core
	Financial Management	Accounting, procurement, payroll, accounts payable, accounts receivable, water billing, debt planning, investing and strategic financial management	Core

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

	Contractual Fire Suppression & Emergency Medical Services - Knollwood	Contractual arrangement to provide fire suppression and emergency medical services to nearby community	Elective
	Special Event Assistance: Festival & Fireworks, Bagpipes/ Bonfire, Tree Lighting ceremony, Lake Forest Day, County events, blood pressure checks, LFHS/LFC football games	Emergency medical services enhancement and safety. LFHS and LFC are required to have an ambulance as a stand-by unit	Elective
Human Resources	Salary and compensation administration	Payroll, medical/dental insurance, pensions, collective bargaining	Core
	Property and liability insurance administration	Liability/worker's comp claims, federal reporting/posting compliance, Executive Safety Committee	Core
	Contracts	Life insurance, retiree medical savings plan, deferred compensation, tuition reimbursement, longevity bonus, flex contribution, paid leave	Core
	Employment policies and personnel practices/ administration.	Policy development/compliance, drug testing, disciplinary oversight, legal compliance and records management	Core
	Employee Recruitment and Retention (Benefits)	Voluntary benefit programs, flexible spending account, employee activities, training, Employee Assistance Program, Wellness Program and employee communications	Elective
OCM/Clerk	Support to City Council	Preparation of agendas and minutes	Core
	Process core permits, licenses and certificates	Birth/death, liquor, freedom of information requests	Core
	Process permits, licenses and certificates-other	Landscaping, solicitation permits	Elective

OCM/Legislative & Legal	Support to City Council, Boards & Commissions	Research, reporting and coordination of studies to aid in development of ordinances/resolutions for the establishment and/or maintenance of public policy. Coordination of meetings, activities and events	Core
	Legal Services	Research, consultation, preparation of documents, litigation and prosecution	Core
OCM/LFTV	Meetings and Events	Video recording and broadcasting of City Council and Plan Commission meetings	Core
	Meetings and Events	Video recording and broadcasting of other Board and Commission meetings	Elective
	City event information and community programming	Video recording and broadcasting of Lake Forest Day, 4th of July LB parade, Boards & Commissions Dinner, segments for Economic Development, CROYA, Rec, OCM and Seniors	Elective
	Community Groups	Video recording for non city-sponsored special events or meetings of community groups in LF and LB	Elective
OCM/Public Information, Community Relations and Economic Development	Public information	Development of Dialogue and other information in print and electronic format, web site management and development, social media management, press releases, public relations, media relations, brand promotion, advertising, community and business relations	Core
	Public information	Assist Public Safety Departments in emergency information dissemination and management	Core
	Communications support to departments	Develop promotional pieces for referenda, construction projects, news, seasonal issues and City-sponsored special events	Elective
	Special Event Management	Create, coordinate and process City-sponsored special events pursuant to City Policy	Elective
	Economic Development Assistance	As appropriate, collaborate with new and existing businesses (primarily retail, sales, food) on economic development initiatives and assist other departments with outreach and communication efforts to the business community	Elective

Police/Patrol Division	Staffed by 24 officers and 6 supervisors, divided into 3 shifts, providing sworn police coverage 24/7/365.	Respond to all calls for service, crash reports, misdemeanor and felony crime reports, patrolling and traffic enforcement	Core
Police/Investigations Division	Supervised by 1 commander and staffed by 5 detectives (3 for general case work, 1 for SD 67 and 1 for SD 115) for 24/7/365 coverage.	Completes complex investigations (i.e. abuse, sudden death, burglaries); usually felonies. School detectives spend a majority of their time in the schools, working with staff and students	Core
Police/Records Division	4 full-time civilian clerks process all police records and man the police department lobby 60 hours each week.	Ensures reports, citations, FOIA requests are completed, stored for reference and delivered. Provide staffing for extended lobby hours	Core
Police/Community Service Officers	1 full-time and up to 6 part-time civilian CSOs support department operations that do not require a sworn officer.	Answer calls that do not require a sworn officer, provide parking enforcement, handle traffic direction at crashes, road closures and special events, animal calls and help maintain the police station, police cars and other equipment	Core
Police/School Crossing Guards	3 seasonal civilian employees.	Intersections Covered: Deerpath & Hastings, Deerpath & Green Bay, Green Bay & Greenwood	Elective
Police/Research Analyst	1 part-time civilian employee	Prepare new ordinances and CC presentations. Assist with grant preparation. Research future cost savings and revenue sources. Analyze crime trends and provide data to patrol	Elective
Parks & Recreation/Rec	Programs	Free, fee-based or profit-making for all recreational areas	Core
	Facility Rentals/Services at Rec Center, Stirling Hall, Everett School, Wildlife Discovery Center and all Parks	Room rentals, birthday party services, game room, meeting spaces, , tennis and sport courts, pavilions	Elective
	Support Services for Community	Community special event support,	Core
Parks & Recreation/Golf Course	Facility and Maintenance	18 holes, driving range, lessons, pro shop, leagues, restaurant and outings	Core

Parks & Recreation/Parks	Amenities	Benches, tables, fountains, playgrounds, trash/recycling receptacles	Core
	Trails	Walking paths, bike trails, nature hiking	Core
	Athletic Turf and Ball Fields	Fencing, backstops, play surfaces, mowing, lining fields, placing goals	Core
	Green Services, Landscaping and Ground Maintenance	Landscaping, mowing, mulching, leaf pickup, shrub bed maintenance on City parkways/public buildings	Core
	Natural Areas Maintenance	Regular maintenance of natural areas city-wide, including: controlled burns, weed control, brush removal	Core
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	Core
	Beach Maintenance	Beach sand raking/cleaning, lakefront dredging, memorial bench maintenance	Elective
	Support Services for Community	Community special event support, Market Square Foundation, memorials program	Elective
	Turf and Field Maintenance	Pesticide/fertilization, irrigation systems, ice rink maintenance	Elective
Parks & Recreation/Forestry	Tree Care	Planting, removal and trimming of City-owned trees in public right-of-ways, City property. Also includes emergency storm damage response and sidewalk/sign brush and tree clearing	Core
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	Core
	Natural Areas Maintenance	Regular maintenance of natural areas city-wide, including: controlled burns, weed control, brush removal. Also includes ravine tree removal and invasive species control	Core
	Insect/Disease	Public safety, well-being, enforcement of existing ordinance and property value enhancement, includes mosquito abatement program and all tree related chemical applications	Core
	Holiday Tree Lighting Program	Includes the installation of holiday lights on city trees in the CBD and installation of both holiday trees	Elective

	Resident Forestry Services	Forestry services for residents, including: woodchip delivery, special brush pickups, native tree/plant sale, resident tree consulting, tree inventory maintenance	Elective
Parks & Recreation/Cemetery	Burials	Burial Services	Core
	Sales	Plots and niches	Core
	Grounds Maintenance	Mowing, tree and shrub care	Core
Public Works/Streets	Pavement Maintenance	Asphalt, concrete repairs, sidewalks, signs, striping and litter collection	Core
	Lighting, electric & gas lights	Maintenance of City electric street lights and intersection signalization	Core
	Snow/Ice Control	Plowing and treatment of all City streets, parking lots, sidewalks and public buildings	Core
	JULIE Locates	Locating underground utilities	Core
	Gas Light Conversion	Conversion of all City gas lights to LED technology (fixture & electrification)	Elective
	Sweeping	Sweep City streets to reduce the debris blocking and entering the storm sewer system	Core
Public Works/Sanitation	Refuse Collection	Bi-weekly; top of drive collection	Core
	Recycling	Once weekly, curbside collection	Core
	Compost Center	City operated for disposal of recyclables, yard waste, metal and electronics	Core
	Yard Waste	Bi-weekly; curbside collection	Core
Public Works/Water-Sewer	Sewer Maintenance	Repairs, cleaning, catch basins/manholes and maintenance of sanitary and storm sewer system	Core
	Water Meter Reading	Meters are read monthly to collect regular billing data, identify unreasonably high or low water usage, or malfunctions with the meter	Core
	Water Mains	Maintenance of City's water mains, including valves, fire hydrants and taps	Core
	JULIE Locates	Locating underground utilities	Core
Public Works/Water Plant	Production	Production of potable water (water reservoir and elevated tank), including IDNR and EPA record-keeping	Core
	Equipment Maintenance	Maintenance of pumps, valves, generators and sewer lift stations	Core
Public Works/Fleet	Equipment/ Vehicle Repair	Maintenance of all City-owned vehicles/equipment, including improvements to new and existing equipment	Core

	Capital Purchases	Specifications/bidding of equipment needed for City Fleet	Core
Public Works/Building Maintenance	Capital Repairs	Electrical, carpentry, plumbing and roof repairs for all City buildings, including planning and designing upgrades and replacements of facilities	Core
	Janitorial Services	Specifications, bidding and monitoring	Core
Public Works/Engineering	Permitting/Plan Review	Review and issuance of permits and oversight of development plans	Core
	Enforcement/ Inspection	Field supervision of construction projects to include - asphalt, sidewalk, sewer and water mains	Core
	Capital Improvement Project Specifications	Provide design and specifications for all City infrastructure projects	Core
	Environmental and Aesthetics Considerations	When possible, with both capital projects and Department operations, consider environmental and aesthetic features based upon cost/benefit analysis	Core
Public Works/Streets, Sanitation, Building Maintenance	City Special Events	Support City Special Events like Lake Forest Day, 4th of July, Tree Lighting Ceremony: with power needs, barricades, refuse and street sweeping	Elective
Dickinson Hall/Administration	Transportation	Administer transportation services annually to seniors and younger residents with disabilities	Core
	Fund Raising	Transportation: \$34,000 annually; Senior Advocate position: \$58,000 annually; specialized programs, facility improvements. Programming corporate sponsorships - \$15,000	Core
	Program Development and Facility Rental	Diverse programming for adults aged 50-100; facility rental to non-profit local organizations	Core
Dickinson Hall/Enrichment, Well-Being and Wellness	Cultural/ educational activities and events	Fee-based and free programs focused on intellectual/educational pursuits, fitness and wellness	Core
	Volunteers	Meaningful volunteer opportunities: income tax preparation, daily telephone reassurance, business mentors, volunteer drivers, etc.	Core

	Health education programs	Health lectures and screening	Elective
Dickinson Hall/Counseling, Independent Living Support	Senior Advocate	Counseling and emotional support, independent living services, Medicare and insurance assistance, financial aid, 2000+ client contacts annually Medical Lending Closet	Core
Dickinson Hall/Social Events	Lunches, lectures, arts, crafts, games, sports, day trips	Fee-based and free programs that provide a social network and create a sense of community	Core

CITY OF LAKE FOREST PAYROLL FORECAST

General Fund

	FY19 Budget	FY19 Estimate	FY20 Budget	FY21 Forecast	FY22 Forecast	FY23 Forecast	FY24 Forecast	FY25 Forecast	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast
Salaries	14,703,644	14,352,871	15,022,342	15,121,804	15,705,354	16,228,526	16,727,050	17,236,050	17,678,682	18,124,733	18,582,058	19,049,831
2.5% increases			74,462	378,045	392,634	405,713	418,176	430,901	441,967	453,118	464,551	476,246
Merit pool			145,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Step/range increases			25,000	205,505	130,538	92,811	90,824	11,730	4,084	4,207	3,222	1,751
Overtime	754,178	952,314	857,736	879,179	901,159	923,688	946,780	970,450	994,711	1,019,579	1,045,068	1,071,195
Longevity	110,602	100,382	106,317	119,290	130,760	140,670	153,430	163,220	173,220	186,500	197,050	209,730
SS	634,159	638,536	650,481	682,464	709,512	734,350	759,657	779,545	799,346	819,652	840,390	861,533
IMRF	904,557	824,556	856,684	900,800	942,323	982,121	1,022,652	1,058,537	1,095,307	1,133,539	1,173,200	1,214,301
Medical	2,978,997	2,776,057	3,058,582	3,242,097	3,436,623	3,642,820	3,861,389	4,093,073	4,338,657	4,598,976	4,874,915	5,167,410
Dental	89,058	87,076	95,242	99,052	103,014	107,134	111,420	115,876	120,512	125,332	130,345	135,559
Police/Fire Pension	4,227,841	4,227,841	4,421,413	4,642,484	4,874,608	5,118,338	5,374,255	5,642,968	5,925,116	6,221,372	6,532,441	6,859,063
FlexiBenefits	26,008	26,008	26,010	26,010	26,010	26,010	26,010	26,010	26,010	26,010	26,010	26,010
Life	20,004	20,139	20,004	20,404	20,812	21,228	21,653	22,086	22,528	22,978	23,438	23,907
Unemployment	22,047	22,047	29,788	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Total	24,471,095	24,027,827	25,389,061	26,417,134	27,473,346	28,523,409	29,613,296	30,650,446	31,720,139	32,835,996	33,992,688	35,196,536
\$ Change			917,966	1,028,073	1,056,212	1,050,063	1,089,886	1,037,151	1,069,693	1,115,857	1,156,693	1,203,847
% Change		B to B	3.8%	4.0%	4.0%	3.8%	3.8%	3.5%	3.5%	3.5%	3.5%	3.5%
		B to B excl Pol/Fire Pension	3.6%									
		B to Est Actl	5.7%									
FY19 Vacancy Savings:	443,268	Cost Per FTE:	170,108									
% Change:			FY20 Budget	FY21 Forecast	FY22 Forecast	FY23 Forecast	FY24 Forecast	FY25 Forecast	FY26 Forecast	FY27 Forecast	FY28 Forecast	FY29 Forecast
IMRF			-5.3%	5.1%	4.6%	4.2%	4.1%	3.5%	3.5%	3.5%	3.5%	3.5%
Medical			2.7%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Dental			6.9%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Police/Fire Pension			4.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

CITY OF LAKE FOREST PAYROLL FORECAST

Parks and Recreation Fund

	FY19 Budget	FY19 Estimate	FY20 Budget	FY21 Forecast	FY22 Forecast	FY23 Forecast	FY24 Forecast
Salaries	4,400,318	4,478,580	4,497,101	4,497,101	4,650,619	4,800,348	4,934,642
2.5% increases			0	112,428	116,265	120,009	123,366
Step/range increases			0	41,090	33,464	14,285	11,534
Overtime	57,484	99,791	58,991	60,466	61,977	63,527	65,115
Longevity	18,389	16,890	18,646	21,335	23,145	24,715	27,125
SS	336,541	344,002	340,403	362,030	373,738	384,251	394,876
IMRF	385,132	385,427	363,254	429,386	466,251	485,052	503,938
Medical	654,932	529,835	681,072	721,936	765,252	811,168	859,838
Dental	17,987	17,771	19,389	20,165	20,971	21,810	22,682
FlexiBenefits	5,489	5,489	5,489	5,489	5,489	5,489	5,489
Life	3,256	3,214	3,256	3,321	3,388	3,455	3,524
Unemployment	27,667	25,667	25,550	25,550	25,550	25,550	25,550
Total	<u>5,907,195</u>	<u>5,906,666</u>	<u>6,013,151</u>	<u>6,300,296</u>	<u>6,546,110</u>	<u>6,759,658</u>	<u>6,977,680</u>
\$ Change			105,956	287,145	245,814	213,548	218,021
% Change			1.8%	4.8%	3.9%	3.3%	3.2%
% Change:			FY20 Budget	FY21 Forecast	FY22 Forecast	FY23 Forecast	FY24 Forecast
IMRF			-5.7%	18.2%	8.6%	4.0%	3.9%
Medical			4.0%	6.0%	6.0%	6.0%	6.0%
Dental			7.8%	4.0%	4.0%	4.0%	4.0%

CITY OF LAKE FOREST PAYROLL FORECAST

Water Fund

	FY19 Budget	FY19 Estimate	FY20 Budget	FY21 Forecast	FY22 Forecast	FY23 Forecast	FY24 Forecast
Salaries	1,571,945	1,571,266	1,689,323	1,689,323	1,742,762	1,793,694	1,845,899
2.5% increases			-	42,233	43,569	44,842	46,147
Step/range increases			-	11,206	7,363	7,363	3,843
Overtime	70,179	157,073	71,933	73,731	75,575	77,464	79,401
Longevity	24,160	23,685	22,360	27,020	28,290	30,000	31,690
SS	120,832	129,920	129,955	134,061	137,976	141,989	145,832
IMRF	207,319	211,001	205,015	237,856	253,796	261,105	268,104
Medical	371,754	353,619	402,485	426,634	452,232	479,366	508,128
Dental	11,088	10,232	12,198	12,686	13,193	13,721	14,270
FlexiBenefits	3,324	3,324	3,474	3,474	3,474	3,474	3,474
Life	1,944	1,869	2,052	2,093	2,135	2,178	2,221
Unemployment	-	-	-				
Total	2,382,545	2,461,989	2,538,795	2,660,318	2,760,365	2,855,196	2,949,010
\$ Change			156,250	121,523	100,047	94,830	93,814
% Change			6.6%	4.8%	3.8%	3.4%	3.3%
% Change:			FY20 Budget	FY21 Forecast	FY22 Forecast	FY23 Forecast	FY24 Forecast
IMRF			-1.1%	16.0%	6.7%	2.9%	2.7%
Medical			8.3%	6.0%	6.0%	6.0%	6.0%
Dental			10.0%	4.0%	4.0%	4.0%	4.0%

City of Lake Forest

Debt

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

The City maintains a "Aaa" bond rating by Moody's Investors Service, which was most recently affirmed in 2017. The City has maintained a Aaa rating since 1988.

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

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

The table on the following page shows debt service requirements by fund. The City last issued debt in May 2017 for water treatment plant improvements. No additional borrowing is currently anticipated.

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

	Fund 422 SSA 25 SSA Levy	Fund 423 SSA 26 SSA Levy	Fund 424 SSA 29 SSA Levy	Fund 425 Storm Sales Tax	Fund 428 2009 GO Levy	Fund 429 2010 GO Levy	Fund 432 2013 Ref Levy	Fund 433 2015 GO Levy/TIF	Fund 501 Water	Fund 510 Golf	GRAND TOTAL
FY20	72,933	20,556	148,070	529,780	278,195	614,599	679,763	589,675	2,484,655	113,018	5,531,242
FY21	76,275	20,826	149,943	533,205	282,495	794,924	752,763	582,050	2,499,830	110,518	5,802,827
FY22	79,350	21,108	151,903	536,255	281,495	786,193	747,013	609,425	2,356,880	105,518	5,675,138
FY23	77,213	21,404	153,956	538,930	283,808	776,480	738,963	615,925	2,372,893	98,580	5,678,150
FY24			156,108	538,690	285,745	766,293	735,763	622,050	2,077,773	95,790	5,278,211
FY25					286,745	754,543	732,263	627,800	785,853		3,187,203
FY26					287,345	747,293	733,463	638,175	782,728		3,189,003
FY27					287,545	739,063	721,838	633,050	784,353		3,165,848
FY28					287,345	729,600	720,038	647,800	785,603		3,170,385
FY29					291,480	702,650	1,136,475	850,838	786,478		3,767,920
FY30						965,700	1,131,600	876,338	781,688		3,755,325
FY31						921,450	1,218,200	900,488	783,988		3,824,125
FY32						916,600	1,209,800	841,438	785,688		3,753,525
FY33						909,450	1,170,000	833,525	781,788		3,694,763
FY34								1,620,125	782,438		2,402,563
FY35								366,575	782,488		1,149,063
FY36								365,025	785,225		1,150,250
FY37								363,125	782,150		1,145,275
FY38									786,600		786,600
	305,770	83,894	759,980	2,676,860	2,852,198	11,124,835	12,427,938	12,583,425	22,769,093	523,423	66,107,414

CITY OF LAKE FOREST, ILLINOIS

Demographic and Economic Information

Last Ten Fiscal Years

Fiscal Year	Population		Equalized Assessed Valuation (EAV)	Per Capita EAV	Personal Income	Per Capita Personal Income	Unemployment Rate
2009	21,600	(E)	2,958,675,487	136,976	1,665,187,200	77,092	3.9%
2010	21,600	(E)	2,890,654,508	133,827	1,665,187,200	77,092	5.8%
2011 *	19,375	(A)	2,717,547,097	140,260	1,493,657,500	77,092	7.5%
2012 *	19,375	(A)	2,565,080,023	132,391	1,493,657,500	77,092	6.8%
2013 *	19,375	(A)	2,378,047,139	122,738	1,493,657,500	77,092	6.7%
2014 *	19,375	(A)	2,253,547,404	116,312	1,493,657,500	77,092	6.7%
2015 *	19,375	(A)	2,250,468,636	116,153	1,493,657,500	77,092	5.4%
2016 *	19,375	(A)	2,307,936,059	119,119	1,493,657,500	77,092	4.7%
2017 *	19,375	(A)	2,443,072,671	126,094	1,493,657,500	77,092	4.6%
2018 *	19,375	(A)	2,533,957,443	130,785	1,493,657,500	77,092	3.9%

(A) Actual

(E) Estimate by City of Lake Forest

Data Source

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

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

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

CITY OF LAKE FOREST, ILLINOIS

Principal Employers

Current Year and Nine Years Ago

Employer	2018			2009		
	Employees	Rank	% of Total City Population	Employees	Rank	% of Total City Population
Northwest Lake Forest Hospital	1,488	1	7.68%	1,600	1	7.44%
Hospira Inc.	-			1,350	2	6.28%
Pfizer	**	2				
Abbott	721	3	3.72%			
Trustmark Insurance Company	704	4	3.63%	814	3	3.79%
TAP Pharmaceutical Products				804	4	3.74%
Lake Forest College excludes student employees	460	5	2.37%	514	5	2.39%
Pactiv Corporation	329	6	1.70%	470	6	2.19%
Lake Forest H.S. District 115 teacher, support staff	317	7	1.64%	300	9	1.40%
Lake Forest Elem. S.D. No. 67	314	8	1.62%	321	7	1.49%
Packaging Corporation of America	282	9	1.46%			
City of Lake Forest	210	10	1.08%	253	10	1.18%
Brunswick Corporation Packaging Corp	-		0.00%	308	8	1.43%

Data Source

City staff contacted companies via mail.

** No response received

CITY OF LAKE FOREST, ILLINOIS

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2018			2009		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation
Hospira Inc	\$ 16,120,969	1	0.64%	\$ 23,152,678	1	0.78%
Abbot Laboratories	14,427,525	2	0.57%			
Lake Forest Place LLC	12,567,495	3	0.50%			
Pactiv Corporation	9,402,589	4	0.37%			
Trustmark Insurance Co	8,628,372	5	0.34%	7,830,565	6	0.26%
Northwestern Lake Forest Hospital	7,779,849	6	0.31%	8,074,913	5	0.27%
Lake Forest Landmark Co. LLC	7,392,254	7	0.29%	7,465,122	7	0.25%
Lake Forest Investments	7,136,658	8	0.28%			
Lake Forest Landmark II	6,294,894	9	0.25%			
Riggs & Co A Division of Riggs Bank N A	5,967,813	10	0.24%			
The Presbyterian Home				19,603,405	2	0.66%
CBIZ Property Tax Solutions				13,566,806	3	0.46%
Lake Products, Inc				13,488,063	4	0.46%
James Campbell Company, LLC				6,894,807	8	0.23%
Shawgate Lake Forest, LLC				5,987,003	9	0.20%
Northern Trust Company				5,252,962	10	0.18%
	<u>\$ 95,718,418</u>		<u>3.78%</u>	<u>\$ 111,316,324</u>		<u>3.75%</u>

Data Source

Office of the County Clerk

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

2018 Column is 2017 Assessed Valuation

2009 Column is 2008 Assessed Valuation

CITY OF LAKE FOREST, ILLINOIS

Operating Indicators

Last Ten Fiscal Years

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
City Clerk										
Real Estate Transfer Tax (1)										
Number of Transactions	183	261	293	297	382	440	394	355	361	425
Rebates Issued	23	30	37	37	40	67	40	44	37	40
Birth Certificates Issued	2,690	2,751	1,940	2,821	2,675	2,250	2,556	2,575	2,474	2,807
Passports Issued (2)	89	108	48	29	0	0	0	0	0	0
Community Development										
Building permits issued	3,142	2,610	3072	3451	3197	3418	3667	3855	3632	3753
Residential construction	23	4	7	11	7	13	20	27	21	9
Commercial construction	3	1	0	1	2	1	1	1	1	4
Building inspections conducted	9,284	8,060	8392	8645	8925	8651	9657	11009	11707	10798
Public Safety										
Fire protection										
I.S.O. rating	4	4	4	4	4	4	4	4	3	3
Number of calls answered										
EMS	1,558	1,041	1,211	1,607	1,726	1,574	1,785	1,712	1,923	1,909
Fire	1,759	1,233	1,177	1,734	1,403	1,497	1,503	1,367	1,385	1,448
Police (calendar year)										
Non traffic arrests	449	424	385	335	237	191	89	166	129	76
Parking violations	9,626	8,472	8,757	7,114	7,013	5,979	5,250	3,907	5,396	4,325
Traffic violations	5,320	3,190	2,997	2,028	2,220	1,877	1,741	1,985	1,718	949
Public Works										
Streets										
Street resurfacing (miles) (calender year)	3.08	5.76	6.57	7.09	5.92	5.00	5.50	2.40	3.28	2.63
Number of snow events										
Salting	8	14	15	14	23	27	21	24	15	10
Plowing	25	15	20	12	12	21	20	10	5	10
Inches of snow	72	56	60	21	36	48	50	24	22	45
Sanitation										
Refuse collection customers	6,361	6,361	6,471	6,471	6,472	6,462	6,654	6,295	6,467	6,467
Parks and Recreation (3)										
Fitness										
Number of programs	348	349	334	322	264	336	181	346	215	200
Units of participation	1,648	1,355	1,393	1,196	1,060	1,587	1,216	1,271	1,473	1,430
Athletics										
Number of programs	213	278	157	309	283	270	341	168	275	237
Units of Participation	3,253	3,148	2,416	2,932	2,704	2,524	2,282	1,348	2,006	2,026
Lakefront, Early Childhood Education and Lifetime Activities										
Number of programs	307	306	420	395	319	294	126	130	176	161
Units of participation	1,541	1,402	1,344	1,424	1,576	1,380	752	1,393	1,221	1,385
Cultural Arts/Special Events										
Number of programs	338	292	320	270	306	286	87	147	286	246
Units of participation	2,536	2,274	2,262	2,008	1,972	1,999	1,329	1,579	4,133	4,743

CITY OF LAKE FOREST, ILLINOIS

Operating Indicators

Last Ten Fiscal Years

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Wildlife Discovery Center,Ridge Teams										
Course and Adventure										
Number of programs	176	10	124	104	37	47	20	20	26	34
Units of participation	969	772	627	582	301	360	2263	2802	3685	2148
Developed parks and recreation areas	10	10	10	10	10	10	10	11	11	11
Developed park acreage	395.5	395.5	415	404	404	404	404	405	405	405
Sites with playgrounds	8	8	8	8	9	9	9	9	9	9
Sites with baseball diamonds	7	7	7	8	8	8	8	8	8	8
Sites with soccer fields	7	7	7	7	7	7	7	7	7	7
Sites with basketball standards	4	4	5	5	5	5	5	5	5	5
Sites with tennis courts	6	6	6	6	6	6	6	6	6	6
Deer Path Golf Course										
Size	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes
Rounds of Play	35,494	35,079	32,664	31,949	30,321	29,435	27,956	29,445	27,101	24,631
Daily fee	15,500	15,839	15,102	14,466	13,646	17,449	17,646	20,478	19,755	18,660
Seasonal	19,994	19,240	17,564	17,483	16,675	11,986	10,310	8,967	7,346	5,971
Water										
New Connections (tap-ons)	39	16	19	22	20	28	33	66	30	23
Meters in operation	6,771	6,774	6,761	6,755	6,754	6,751	6,764	6,810	6,854	6,854
Meters connected to sewerage system	6,550	6,570	6,570	6,583	6,584	6,587	6,577	6,645	6,718	6,778
Average daily consumption (MGD)	3.737	3.611	3.669	3.759	4.202	3,652	3,250	3,162	3,499	3,550
Peak daily consumption (MGD)	9.883	9.389	8.982	11.805	10.298	8.611	7.345	8,268	8,315	8,926
Rated daily pumping capacity (MGD)	14	14	14	14	14	14	14	14	14	14
Total gallons pumped during fiscal year (in millions)	1,441.7	1,321.1	1,336.5	1,372.0	1,534.0	1,332.8	1,187.6	1,157.2	1,277.0	1,296.0
Municipal paid parking facilities										
Long- term parking spaces										
Miscellaneous lots	813	813	813	813	813	813	813	813	813	813
Union Pacific (CBD district)	98	98	98	98	98	98	98	98	98	98
Metra (Telegraph Road)	502	502	502	502	502	502	502	502	502	502
Short-term parking spaces	341	341	341	341	341	341	341	341	341	341
Component Unit										
Library services										
Books and non print materials	143,518	142,654	145,496	145,539	147,330	148,318	146,214	146,153	221,568	248,598
Registered borrowers	14,490	15,145	15,645	16,200	15,160	15,403	15,440	15,460	15,518	13,588
Fiscal yearbooks, items or materials circulation	406,998	488,056	465,927	485,450	457,632	450,876	410,852	383,561	376,144	551,232

Data Source

City departments

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

City of Lake Forest Budget Acronyms

ADA- Americans with Disabilities Act

CAFR- Comprehensive Annual Financial Report

CARP – Capital Asset Replacement Program

CBD- Central Business District

CIP- Capital Improvement Program/Plan

CMAQ- Congestion Mitigation and Air Quality Improvement Program

CNW- Chicago and North Western Bicycle Path

CPOA- Conway Park Owners Association

CROYA- Committee Representing Our Young Adults

CSO – Community Service Officer

EA- Electrical Aggregation

EAB- Emerald Ash Borer

EAV – Equalized Assessed Valuation

EMS- Emergency Medical Services

EMT – Emergency Medical Technician

ERI – Early Retirement Incentive

ERP – Enterprise Resource Planning system

FB – Fund Balance

FMLA – Family and Medical Leave Act

FOIA – Freedom of Information Act

FTE – Full-Time Equivalent

FY- Fiscal Year (May 1 through April 30)

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GIS- Geographic Information Systems

GO Bond- General Obligation Bond

HVAC- Heat, Ventilation, and Air Conditioning

IDOT- Illinois Department of Transportation

IGA – Intergovernmental Agreement

ILCS – Illinois Compiled Statutes

IMRF- Illinois Municipal Retirement Fund

IRMA – Intergovernmental Risk Management Agency

IT- Information Technology

ITEP- Illinois Transportation Enhancement Program

JULIE- Joint Utility Locating Information for Excavators

LF – Lake Forest

LFC – Lake Forest College

LFHS- Lake Forest High School

LFTV- Lake Forest Television (Cable)

LGDF – Local Government Distributive Fund

MFT – Motor Fuel Tax

MSF- Municipal Services Facility

OCM- Office of the City Manager

OPEB – Other Post-Employment Benefits

PEG- Public, Educational, and Governmental

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

RETT – Real Estate Transfer Tax

SRO – School Resource Officer

SSA- Special Service Area

TIF- Tax Increment Financing

UGG – Uniform Grant Guidance

W/S – Water and Sewer

City of Lake Forest Budget Glossary

Appropriation- The legally authorized limit on expenditures for a given fiscal year.

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

Balanced Budget- A budget for which expenditures in a given fiscal year do not exceed the sum of 1) estimated revenues for the fiscal year, plus 2) the fund balance at the beginning of the fiscal year.

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

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

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

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

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

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

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

Contractual Services- Services provided by external entities.

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

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

Depreciation- A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

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

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

Enterprise Resource Planning (ERP) System – A system designed to deliver an integrated suite of business applications. In FY19, the City implemented a new ERP system (BS&A Software).

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

Expenditures- The cost of goods delivered or services rendered.

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

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

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

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

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

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

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

Governmental Fund- Term used for all funds that are not intended to show profit and loss.

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

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

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

Major Fund- Those funds whose revenues, expenditures/expenses assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate for all governmental and enterprise funds in total. The General Fund is always a Major Fund.

Non-Major Fund- Funds that do not meet the definition of a Major Fund. Non-major funds are reported in total as a separate column on the government-wide financial statements.

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

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

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

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

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

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

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

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

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