



**LAKE FOREST, ILLINOIS  
ANNUAL BUDGET  
FISCAL YEAR 2019**

**(MAY 1, 2018 TO APRIL 30, 2019)**

# THE CITY OF LAKE FOREST

## ANNUAL BUDGET

### FISCAL YEAR 2019

### TABLE OF CONTENTS

Budget Message.....	4
DISTINGUISHED BUDGET PRESENTATION AWARD.....	14
FY2019 CITY COUNCIL FISCAL POLICY.....	15
STRATEGIC PLAN UPDATE.....	24

## Summaries

CITY ORGANIZATION CHART.....	28
THE DURABLE CITY.....	29
BUDGET PROCESS.....	30
FUND STRUCTURE AND BASIS OF BUDGETING.....	32
FUND BALANCE ANALYSIS.....	35
CITY BUDGET OVERVIEW.....	36
FIVE YEAR FORECASTING.....	41
CAPITAL BUDGET.....	51
REVENUES.....	56

## Operating Budget

*Each section includes narratives, organization chart, budget summary and expense detail by account number*

LEGISLATIVE/ADMINISTRATIVE	
OFFICE OF THE CITY MANAGER.....	65
FINANCE AND INFORMATION TECHNOLOGY.....	73
HUMAN RESOURCES.....	84
COMMUNITY DEVELOPMENT.....	91
PUBLIC WORKS.....	99
PUBLIC SAFETY	
FIRE.....	119
POLICE.....	128

PARKS AND RECREATION .....	137
PARKS, RECREATION AND FORESTRY .....	143
CEMETERY .....	158
GOLF COURSE .....	160
CROYA.....	164
DICKINSON HALL .....	168

## Personnel

BUDGETED POSITIONS.....	174
PAY PLAN FY2019 .....	176
2018 CORE/ELECTIVE SERVICE ANALYSIS .....	181

## Appendix

DEBT INFORMATION.....	191
STATISTICAL AND SUPPLEMENTAL DATA .....	193
BUDGET ACRONYMS.....	198
BUDGET GLOSSARY .....	201
INDEX.....	204



## THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL MAY 1, 2018

### Introduction

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On behalf of the entire Lake Forest City staff, I am pleased to present you with the proposed FY19 (May 1, 2018 – April 30, 2019) Annual Operating and Capital Budget totaling \$84,160,533. The proposed FY19 budget is balanced with all operating expenditures covered from current revenues, and capital expenditures coming from current revenues and reserves in excess of the City Council's Fiscal Policy.

The operating expenditures in the proposed budget are aligned with available revenues and prepared consistent with the City Council's Fiscal Policy, legislative directives, Core/Elective Prioritization, and our target-based budgeting process. **The total City budget of \$84,160,533 reflects a \$12.6 million decrease (-12.99%) compared to the FY18 estimated actual, due primarily to decreased capital expenses funded through one-time bond proceeds, impact fees and charges.** The following provides an overview of the City's proposed budget and financial outlook.

### Financial Outlook

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*The best way to predict the future is to create it.*

*Peter Drucker*

The one thing that you can count on in the State of Illinois is the consistent lack of certainty. Will they freeze property taxes or won't they? Will they reduce the share of Local Government Distributive Fund, Personal Property Replacement Tax or sales tax, or won't they? What other unfunded mandates will they pass on to local governments to appease some interest group? Will they actually adopt a legitimate balanced budget in 2018? How will the November elections influence the mayhem? The State of Illinois' long-term financial picture has not improved over the past years despite the increase in the income tax rates and significant debt financing. Illinois legislators' inability to address the expense side of the ledger and the reduction in aid



from the federal government only means that Illinois credit rating will continue to be the lowest of any state and its financial house is far from being in order. While the State refuses to make the tough decisions necessary to right the ship, The City of Lake Forest chooses to take a more fiscally responsible path.

### **Strong Management and Solid Financials in the Midst of Chaos**

*You may not control all the events that happen to you, but  
you can decide not to be reduced by them.*

*Maya Angelou*

Too often, local governments ignore the realities of Springfield and are then required to take reactive, short-term steps to balance their annual budgets. Waiting sometimes creates the necessary “crisis” to provide political cover in order to make sustainable financial adjustments. The City of Lake Forest, however, has routinely looked to the future in its financial planning, projecting and decision-making. Our financial house has a strong foundation built and reinforced by:

- ❖ Five-Year Fund Forecasts (Ten-Year for General Fund)
- ❖ Five-Year Capital Improvement Plans
- ❖ Core-Elective Service Analysis
- ❖ Asset Management Plans
- ❖ Target-Based Budgeting
- ❖ Fiscal Scenarios
- ❖ Strategic Plan
- ❖ Public-Private Partnerships
- ❖ Public Safety Pension Funding Program

Our tradition has been to consistently adhere to a rigorous vigilance in following our fiscal standards, implementing operational efficiencies whenever possible, and focusing on delivering quality service to residents. Despite operating in a state with the lowest credit rating, the City achieves its strong financial position (Aaa bond rating) while upholding community values and our four cornerstones of **Family, Education, Tradition and Philanthropy**.

Fortunately, The City of Lake Forest has made the conscious effort to get out ahead of the inevitable changes and uncontrollable events thrown at us and recalibrate ourselves proactively rather than reactively. By comprehensively examining our core business lines and matching them to available resources, we have been able to surgically make service adjustments that control our spending and maintain desired service levels.

## **FY18 BUDGET IN REVIEW**

FY18 has been a year of transition and opportunity. Despite all the financial uncertainty at the State and Federal level, there has been a tremendous amount of public and private activity and investment within the community: the hospital project (\$180 million construction/\$399 million total project); interior and exterior renovations to the CBD train station (\$2.9 million) and Market Square (\$3.5 million); Lake Forest College Science Building (\$40 million); and Lake Forest Academy Student Union (\$3.5 million). Deerpath Golf Course received needed upgrades (\$1.2 million) with more planned, following generous community donations. Residential building activity is also increasing, including the redevelopment of the Laurel Avenue property; the McKinley Road condominium project and Westleigh Farms. All are very positive signs about the health and vitality of our community and the private sector's willingness to invest in our future.

Internally, efforts continue to improve the City's operational efficiencies, increase transparency to the community and explore new opportunities to collaborate with community organizations and other governmental agencies. The City expanded its use of OpenGov, a software application that makes financial reports more accessible and understandable to residents. The City contracted out the Cable TV operations resulting in savings of approximately \$190,000 per year. In FY18, the Northern Illinois Best-Practices Consortium began operations with the assistance of the University of Illinois – Chicago, whereby thirteen communities have committed to financing and implementing the collection and management of information relating to police operations. In future years, the program will be rolled out to other service areas in a controlled, systematic method. The City will continue to actively participate in the Municipal Partnership Initiative and other intergovernmental collaborations.

General Fund revenues in total are projected to be on pace with budget estimates, with both positive and negative variances in specific revenue sources. General Fund expenses are estimated to be \$.9 million less than budget, primarily due to vacancy savings. In FY2018, the City will transfer \$1.2 million in General Fund reserves to the Capital Improvements Fund to finance the replacement of the financial and land management system.

## **FY19 PRIORITIES AND INITIATIVES**

There is every reason to believe that FY19 will be equally active and productive as FY18. Some programs initiated in FY18 will be carried into the new fiscal year. In addition, the City will address the following:

- ✓ Continue monitoring activities at the State and Federal level (which could impact the City's financial status), including property tax freeze, unfunded mandates and a reduction in local funding.
- ✓ Continue to implement the "Welcome Home" marketing campaign to promote the community.
- ✓ Continue to pursue joint fire operations with neighboring communities and fire districts.
- ✓ Continue economic development efforts inclusive of attracting developers interested in vacant or existing commercial properties.
- ✓ Improve the overall streetscape appearance of Deerpath east of Green Bay Road.
- ✓ Implement Phase II improvements at the Deerpath Golf Course, including a half-way house and cart barn relocation, to be funded from outside donations.
- ✓ Redesign the pedestrian underpass plans with cooperation from Metra and IDOT and pursue outside funding in collaboration with these agencies, Amtrak, local corporations and Lake County.
- ✓ Continue to reinvest in the aging public infrastructure as set forth in the City's Capital Improvement Program (CIP).
- ✓ Complete the process of updating the City's water filtration system.
- ✓ Begin the process for updating the City's Comprehensive Plan.

### **FY19 CAPITAL INITIATIVES**

- 1) North Beach Access Road (\$750,000) – the July floods caused an undermining of the north access road to Forest Park Beach. One lane was closed to vehicular traffic and plans are underway to redesign and upgrade the ravine adjacent to the road which will also stabilize the road's integrity.
- 2) Financial Systems Replacement (ERP) (\$1,200,000) – The City will begin replacement of its Enterprise Resource Planning (ERP) system, which is 20 years old. ERP includes the software applications that support all departments and operations of the organization, focusing on finance, human resources, purchasing, payroll, permitting and work orders.
- 3) Telegraph Rd. Station Pedestrian Underpass - The City received \$2 million for design and construction of a pedestrian underpass near the Telegraph Rd. Train Station. Recently, the City completed a value-engineering review to identify opportunities to reduce the overall project cost. Utilizing a bridge design which has conceptually been approved by Metra will significantly lower the overall project cost from the previous design. Efforts

to raise the funds necessary to construct the underpass and secure commitments to establish an Amtrak stop at this station will continue.

- 4) Deerpath Golf Course Improvements (privately funded) - During FY18, the City undertook \$1.2 million in improvements to drainage, continuous cart path and patio improvements identified in the course master plan. In FY19, the construction of a half-way house, relocation of the cart storage barn and other course improvements are scheduled.
- 5) Storm Sewer Improvements (\$162,000) –Following the July rain storms, the Public Works committee began exploring different ways to address localized flooding within the community. In FY19, the City will perform smoke-testing in selected neighborhoods to try and identify where storm-water is infiltrating the sanitary sewer system and causing back-ups in basements.

### **FINAL THOUGHTS**

Our financial DNA, dating back for decades has consistently engaged in the proactive and regular review of fiscal policies, practices and funding priorities within the City. Our organizational culture continuously searches for ways to effectively meet the desired service levels of the residents and aggressively seek outside funding for capital projects. The City is not content to sit by and let events dictate our financial condition. Based on prudent financial management, we prefer to control our financial future which ultimately creates our incredible sense of place and overall desirability as a community. The City has routinely shown a propensity to make the necessary budgetary decisions with an eye towards creating a long-term, sustainable place to live, work and play.

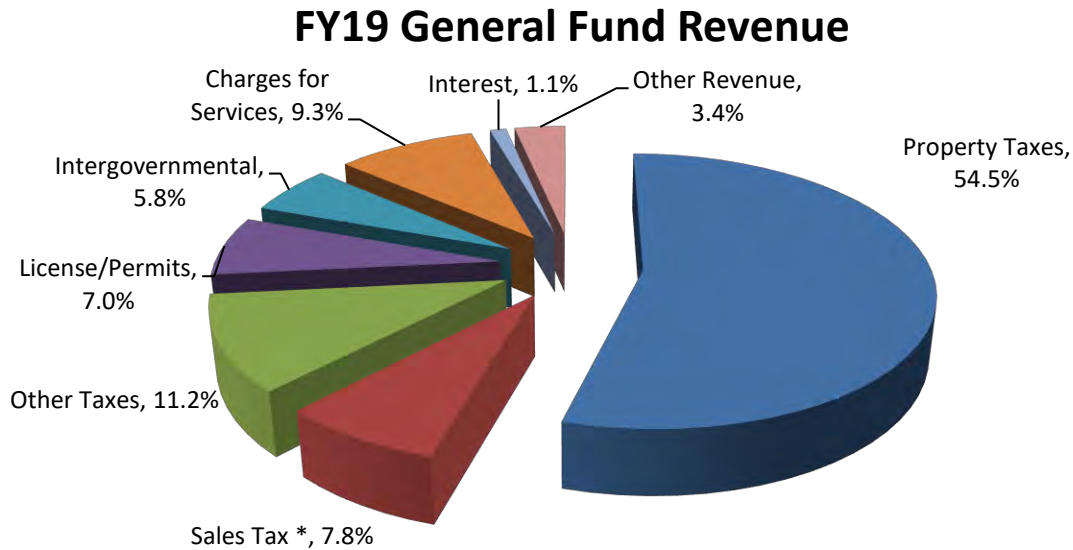
If we are truly desirous of controlling our future, we must continue to objectively and equitably differentiate between community/individual “wants” and “needs”, through the refinement of our Core & Elective Service Analysis, and mindfully allocate available resources to achieve the greatest common good. We will continue to promote new thinking, new relationships and structures, and more realistic expectations in our delivery of services. Where this economy will take us is anyone’s guess, but the City’s conservative financial practices have positioned us to thrive, react responsibly and objectively plan for our future.

### **General Fund Revenues**

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The General Fund accounts for the vast majority of City services (Police, Fire, Public Works, etc.), and the total FY19 projected revenue is \$35,375,409. The General

Fund reserves are forecasted to equal \$26.6 million or 75.3% of revenues as of April 30, 2019. This amounts to \$12.0 million greater than the established 35% reserve amount set forth in the City's Fiscal Policy. General fund revenues are projected to increase 2.6% over FY18 estimated actuals. An overview of general fund revenues is summarized in the pie chart which follows:



\* includes 0.5% sales tax

General Fund revenue highlights include:

- Last December, the City Council approved a **4.43% 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% plus new growth was approved to significantly increase funding for State-mandated public safety (police and fire) pension costs.
- **The average increase to an existing household will be approximately 3.76% or \$123 on an \$800,000 home in Lake Forest.**
- For FY2019, the City Council adopted changes to various fees and charges resulting in a \$5,260 increase in General Fund revenues and \$290,000 transferred to the Public Safety pension funds from the General Fund. In addition, fee changes will generate \$14,110 in additional Parks and Recreation Fund revenues; \$165,233 in Water Fund revenues; and \$24,564 in Golf Course Fund revenue.

## General Fund Expenses

The FY19 General Fund Budget, which includes personnel, materials, and transfers to other funds, is \$34,570,568 which is \$.860 million or 2.55% more than the FY18 estimated actual expenses primarily due to personnel costs. The General Fund FY19 budget is as follows:

General Fund	FY2018 Est. Actual	FY2019	\$ Change	% Change
Operating	\$32,460,586	\$33,570,568	\$1,109,982	3.42%
Capital - One-Time Transfers	1,250,000	1,000,000	(250,000)	(20.0)%
<b>Total</b>	<b>\$33,710,586</b>	<b>\$34,570,568</b>	<b>\$859,982</b>	<b>2.55%</b>

General Fund expenditure highlights include:

- Total **personnel costs**, including pensions and insurance requirements, are budgeted to **increase 6.4%** over the FY18 budget (primarily due to public safety pension costs) and 8.6% over the FY18 estimated actuals, due to vacancy savings in FY18. This proposed increase encompasses the following:
  - A general pay plan adjustment of 2.5%;
  - Approved range adjustments for employees still working their way through the pay plan;
  - IMRF, Fire and Police pension plan contributions;
  - Health, dental and life insurance and miscellaneous benefits.
  - **One temporary position is proposed for FY19 and total personnel numbers continue to decline as set forth below:**



## **Capital Improvements**

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Estimated revenue from the Real Estate Transfer Tax is \$1,552,353 in FY18 and \$1,575,638 in FY19. All proceeds from the tax go into the Capital Improvement Fund.

The General Fund **capital equipment** budget for FY19 is \$450,000 (budgeted in the Capital Improvement Fund). The equipment purchases proposed in the budget are pursuant to the City's 10-year equipment replacement plan but are being reevaluated under new replacement/acquisition guidelines drafted by City staff.

Significant expenditures for **capital equipment** include:

- |                                                    |           |
|----------------------------------------------------|-----------|
| ○ Replace 5-Yard Plow Truck                        | \$233,000 |
| ○ Replace three Marked Police Cars                 | \$ 96,000 |
| ○ Replace Compact Loader (Parks & Recreation Fund) | \$120,000 |

The total FY2019 **Capital Improvement Fund budget** is \$4,951,365. These projects are financed through Real Estate Transfer Tax revenue, Sanitation Fees, bond proceeds, excess operating revenues, one-time impact fees and receipts from the sale of City-owned property. Some notable projects in addition to the above Capital Equipment include:

- |                                      |             |
|--------------------------------------|-------------|
| ○ Annual Street Overlay & Repairs    | \$1,000,000 |
| ○ Emerald Ash Borer Program          | \$ 100,000  |
| ○ Concrete Curb/Sidewalk Repairs     | \$ 105,000  |
| ○ Storm Sewer Lining Program         | \$ 100,000  |
| ○ IT Hardware and Software           | \$ 250,000  |
| ○ Smoke-Testing, Ravine Improvements | \$ 292,000  |
| ○ Misc. Street Patching & Repair     | \$ 405,000  |
| ○ North Beach Access Rd Repair       | \$ 750,000  |
| ○ Fire Engine Replacement            | \$ 525,000  |
| ○ Gaslight Conversion Program        | \$ 70,500   |

## **Other Funds**

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The City's Enterprise Funds are generally self-supporting operations, such as the Water Plant and Deerpath Golf Course. Special Revenue Funds (i.e., Parks/Recreation) are partially funded by property taxes. The FY19 budgets for the City's primary Enterprise and Special Revenue Funds, including capital improvements and equipment, are as follows:

	<b>FY2018</b>			<b>%</b>
	<b>Est. Actual</b>	<b>FY2019</b>	<b>\$ Change</b>	<b>Change</b>
Water/Sewer	\$ 16,287,248	\$ 11,958,126	\$(4,329,122)	(26.6)%
Golf	2,943,919	1,809,983	(1,133,936)	(38.5)%
Cemetery	1,157,938	802,968	(354,970)	(30.7)%
Parks/Recreation	9,114,056	8,921,778	(192,278)	(2.1)%
Senior	586,838	625,970	39,332	6.7%

Other Fund budget highlights include:

Reductions in the Water/Sewer, Golf, Cemetery and Parks/Recreation funds are due to capital expenses that occurred in FY2018.

The total FY19 **Water and Sewer Fund capital budget** is \$3,765,000 due primarily to scheduled completion of the membrane filter retrofit project. The total includes the Southwest Sewer Forced Main Project (\$525,000); annual sanitary sewer lining program (\$272,000); and the membrane filter retrofit (\$2,788,000). The proposed improvements are set forth in the City's 5-year Capital Improvement Plan (CIP) that has been reviewed by the Finance Committee and Public Works Committee over the past few months.

The **Parks and Recreation Fund, and Golf Fund** are areas that we need to continue to keep a close eye on in FY19. Course improvements scheduled for FY18/FY19 hopefully will have a positive long-term impact of rounds played and revenue realized and return the operations to break-even or better.

## **Conclusion**

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Many people deserve credit for the City's ability to provide the highest quality service, undertake significant infrastructure improvements, live within the tax cap, and preserve its strong financial condition. Through the collective efforts of the City Council, generous residents and a conscientious staff, the City's long history of prudent, financially conservative, and proactive fiscal practices will maintain Lake Forest as one of the country's premier communities. The staff performed professionally, creatively, and collaboratively in preparing this plan. I am confident that they will provide valuable assistance if the State of Illinois causes any further unanticipated budgetary upheaval.

In closing, I would be remiss if I did not recognize the tremendous effort of Finance Director Elizabeth Holleb, Assistant Finance Director Diane Hall, the employees of the Finance Department, and the entire Managerial Staff. These



individuals invested many hours over the course of six months preparing this comprehensive financial document for your review and consideration.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Robert R. Kiely, Jr.", written in a cursive style.

Robert R. Kiely, Jr.  
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Lake Forest  
Illinois**

For the Fiscal Year Beginning

**May 1, 2017**

*Christopher P. Morill*

Executive Director



# City Council Fiscal Policy

## FISCAL YEAR 2019

### Statement Of Policy Purpose

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

These policies will be reviewed annually.

### Policy Goals

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

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

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

## I. Overall Budget Guidelines

1. Abide by the target based budgeting process. Target based budgeting ties expenses to projected resources at the beginning of the budget process, rather than cutting expenses after budgets are developed. This methodology reaffirms the relationship between revenues and services, taxes and spending, and involves departments in the process from the beginning.
2. Seek and encourage resident input in budget planning issues and service level decisions.
3. Review all services residents receive and strive to maintain the services at existing levels, unless specific variances are granted by the City Council. Each service should be examined thoroughly to determine if it is still necessary or can be provided in a more cost-effective way. New program initiatives must be measured in terms of their overall fiscal impact and capabilities.
4. Pay for all recurring expenses with recurring revenues, and use non-recurring revenues for non-recurring expenses. Proceeds from land sales shall be deposited into the Capital Fund unless intended for other legislative initiatives as directed by the City Council.
5. Maintain positive fund balances for all funds.
6. Annually review the cash flow reserves in all City operating funds to ensure adequacy given the volatility and risk of revenues attributable to each fund.
7. Monitor actual revenues and expenditures compared to budget throughout the year so that spending may be reduced as needed to offset revenue shortfalls or unanticipated expenditures.
8. **Protect the City's assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities.**
9. Abide by the 1991 Property Tax Extension Limitation Act, which limits the annual increase in property tax extensions to the lesser of 5 percent, or the increase in the consumer price index, plus allowances for new construction and voter approved increases, unless the City Council determines that an exception is necessary to preserve the long term financial health of the City.
10. Work actively with legislators and Councils of Government in passing legislation that promotes effective government, reduces unfunded mandates, controls

pension and other personnel related costs or otherwise creates unsustainable operating costs for local governments.

## II. Expense Guidelines

### Personnel

1. Limit staff increases to areas where approved program growth and support require additional staff. The Council will also seek to maintain authorized personnel at the lowest levels possible consistent with the service plan authorized.
2. Adjust the personnel pay plan consistent with market rates for positions with comparable responsibilities.
3. Fully fund annual obligations for all employee pension plans pursuant to the **City's Pension Funding Policy** (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.
2. Conduct a detailed analysis of the capital improvement proposals for the current year, review projects identified for future years, and establish a five year capital improvement plan. Review the funding methods for all projects proposed to reflect financial implications and to determine whether the project is essential at this time.
3. Conduct a detailed review of all capital equipment requests to determine current needs, cost effectiveness, and ramifications if deferred or eliminated.
4. Coordinate development of the capital budget with development of the operating budget. Future operating costs associated with new capital projects will be

projected and included in operating budget forecasts. Following completion of any project, conduct a post project review.

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

### III. Revenue Guidelines

1. Maintain a diversified and stable revenue structure to shelter the City from short-term fluctuations in any one revenue source. Minimize reliance on State and/or Federal revenues to fund core services.
2. The City Council will determine tax levy allocation amounts to the General Fund, Police and Fire Pension Fund, IMRF/Social Security, Park and Recreation Fund, Special Recreation and the Library.
3. Conservatively but realistically review and estimate projected revenues.
4. Institute user fees and charges for specialized programs and services in the City, as well as conduct an annual detailed analysis of all user fees, charges, and fines to assure proper charges for services and recommend appropriate changes.

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

#### IV. Reserve Policies

1. The City will maintain a fund balance for fiscal cash liquidity purposes, (i.e., fiscal reserve), that will provide sufficient cash flow to minimize the potential of short-term tax anticipation borrowing.
2. Unassigned fund balances should be equal to no less than 35% of non-pass through operating revenues for the General Fund plus accrued sick and vacation leave.
3. The City will maintain sufficient self-insurance reserves as established by professional judgment based on the funding techniques utilized, loss records, and required retentions.
4. The City will seek to maintain minimum fund balance targets (unrestricted net position for proprietary funds) in each fund which reflect considerations such as revenue volatility and necessary contingencies. It is noted that certain funds are



subject to five year financial forecasts, debt service coverage requirements and/or may be accumulating fund balance to address future capital needs, warranting a fund balance in excess of the minimum target. In the event fund balance falls below the established target for a particular fund, the City shall establish a plan to return the fund balance to its target. The fund balance targets by fund or category of funds is as follows:

- General Fund – see Section IV.2
- Parks and Recreation Funds (combined) – 25% of operating revenue
- Other Non-major Special Revenue Funds – 10% of operating revenue
- Debt Service Funds – N/A
- Capital Project Funds – N/A
- Water and Sewer Enterprise Fund/Operating – 33% of operating revenue plus **one years' debt service + \$500,000**
- Water and Sewer Enterprise Fund/Capital – 0%
- Deerpath Golf Course Fund – 15% of operating revenue
- Fleet Fund – 15% of operating revenue
- Self Insurance Fund – 25% of operating revenue + OPEB reserve
- Liability Insurance Fund – 50% of operating revenue
- Police and Fire Pension Funds – N/A; subject to statutory and actuarial requirements
- Cemetery Trust Fund – N/A; subject to bequest requirements and Cemetery Commission policy

## V. Investment Policies

1. The City will follow the investment policy approved by the City Council on 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 three years.

## VI. Debt Policies

1. The City will not fund current operations from the proceeds of borrowed funds.

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

## VII. Accounting, Auditing, And Financial Reporting Policies

1. The City will establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Illinois, and Generally Accepted Accounting Principles (GAAP), for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
2. **The City's financial accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).**
3. The City will strive to collect the majority of its receivables within thirty days.
4. The City will retain the right to perform financial, compliance, and performance audits on any entity receiving funds or grants from the City.
5. The City will engage an independent firm of certified public accountants to perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS), and will have these accountants publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.

6. The Audit Committee is responsible for recommending the selection of the **independent firm of certified public accountants (the Council's external auditor)** to perform an annual financial and compliance audit, defining the audit scope and receiving the report of the auditor.
7. The City will annually seek the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
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 2017

# City of Lake Forest FY2018 – FY2022 Strategic Plan

## May 1, 2018 Update

The City of Lake Forest adopted its five-year strategic plan for 2017-2021 one year ago. Of the 72 priority items identified by the City Manager and Executive Staff, 40 items have been completed, and 22 are in progress to be completed by the end of the timeline. Overall, over 68% of the strategic plan is complete.

Six priority goal areas were identified as areas of focus which are fiscal stewardship (53% completion), business and economic vitality (58% completion), environmental sustainability, recreation and leisure (90% completion), multi-modal transportation and infrastructure (36% completion), community character, health and safety (79% completion), and housing diversity and residential development (30% completion).

The following are major accomplishments for each of the selected categories during the previous fiscal year:



### Fiscal Stewardship

*The City of Lake Forest is financially sustainable, efficient, community-oriented and values its employees.*

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#### Completed Initiatives in FY2018:

- Enhanced financial transparency by providing financial data for residents to view on the City's web site via the OpenGov Application.
- Conducted a comprehensive capital investment analysis to assess capital funding requirements by class of asset based on inventory and current replacement cost.
- 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.
- Reestablished the Fire Vision 2020 Committee to explore opportunities to enhance and improve the Fire Department's service capacity.
- Developed a new methodology for evaluating the City's Core and Elective service listings for each department.
- Completed an organizational restructuring of the LFTV Division of the City Manager's Office and hired contractors to operate the division of OCM.
- Explored opportunities throughout the organization that allow for increased flexibility to respond to shifting demands for service and greater efficiencies and economic benefits through Cross Training and Shared Service Opportunities.
- Coordinate efforts to examine alternative options to fund and contain pension obligations and insurance cost.



## **Business & Economic Vitality**

*The City of Lake Forest recognizes the importance of economic health in the overall quality of life; therefore, it promotes innovation, competitiveness and entrepreneurship in Lake Forest.*

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### **Completed Initiatives in FY2018:**

- Assisted in the review and approval of various Market Square enhancements including the “north alley” pedestrian corridor.
- Continued support of new and existing businesses by providing the following: Pre-Application Meetings, On-Site Consultation, Efficient Plan Review, Permit Issuance and resolution of unanticipated situations through the City’s Business Advocate Program.
- Continued business outreach and retention efforts with corporations in Lake Forest.



## **Environmental Sustainability, Recreation & Leisure**

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

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### **Completed Initiatives in FY2018:**

- Partnered with Lake Forest Open Lands Association for the completion of McCormick Ravine Restoration Project.
- Responded to two community-wide flooding events by hosting a community flooding and storm sewer review meeting, completing residential flooding consultations, providing post-flood debris pickups, and complete City-wide inventory and inspection of Ravines and Bluffs.
- Launched local Recycling and Hazardous Waste Management Program at City’s Compost Center, and promotion of the City’s Annual Hazardous Waste Collection Event and a Paper Shredding Event.
- Continued engagement with the (LFCEL) to evaluate, prioritize, and monitor the implementation of the City’s Sustainability Plan.
- Continued City’s efforts to re-forest Lake Forest and improve air quality by planting over 400 trees in city parkways and properties.
- Launched a review of the Elawa Farm Master Plan.



## Multi-Modal Transportation and Infrastructure

*The City of Lake Forest believes in a multi-modal transportation network that supports sustainable land use and provides internal mobility and regional connectivity for the community.*

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### Completed Initiatives in FY2018:

- Completion of Central Business District (“CBD”) Train Station Renovation Project, CBD Gas Lamp LED Street Light Conversion Project and North Western Avenue Streetscape Project.
- Partnered with Lake County Forest Preserve District to complete the Middlefork Savanna Trail Project providing pedestrian/bicycle access.
- Completed the Ferry Hall Bridge and oversaw the Everett Park Bike Path Safety Improvement Projects to restore interconnectedness of non-vehicular roadways.
- Relocated and constructed a new bus lane at the Telegraph Train Station to enhance public safety and reduce congestion.
- Continued to make progress on the Telegraph Road Train Station Underpass and Amtrak Stop project to improve safety and expand commuter rail services.
- Identified, designed and introduced concept of a Community-Wide Transit Pilot Program to potential community partners to support public transportation services within Lake Forest.



## Community Character, Health and Safety

*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 for its residents, businesses, employees and visitors.*

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### Completed Initiatives in FY2018:

- Facilitated the coordination of the third BMW Championship at Conway Farms Golf Club in September 2017.
- Collaborated with education institutions to address community issues facing youth, adolescents and college students in the City of Lake Forest.
- Hosted Public Safety Town Hall meetings and Annual Open House event to engage the public and strengthen relationship with the community.
- Continued implementation of the City’s Marketing Campaign for the City of Lake Forest.

- Partnered with the City's non-profit and charitable organizations to promote their community events and programs by establishing a City-Wide Community Calendar feature on the City's Website.
- Continued task-specific police training on a diverse array of industry topics, including the Critical Intervention Team approach, Lead Homicide Investigator, Sexual Assault Investigations and financial crimes-related training.
- Continued partnership with the Lake Forest Police Foundation, Gorton Community Center, CROYA and Library in promoting strong community interaction through activities such as, the Police Bicycle Rodeo, Senior Citizens Picnic, Positive Ticket Program, Women's Self Defense Class, two Citizen's Police Academy, Citizen's Fire Academy and several activities involving youth including the Youth Risk Watch, Junior Citizens Police Academy, Safety Town Camp, Donut Bowl and Cup event, L.E.A.D. & SpeakUP! Prevention initiative.
- Continued implementation of the City's Marketing Campaign for The City of Lake Forest.
- Established a City-Wide Community Calendar feature on the City's Website.



## **Housing Diversity and Residential Development**

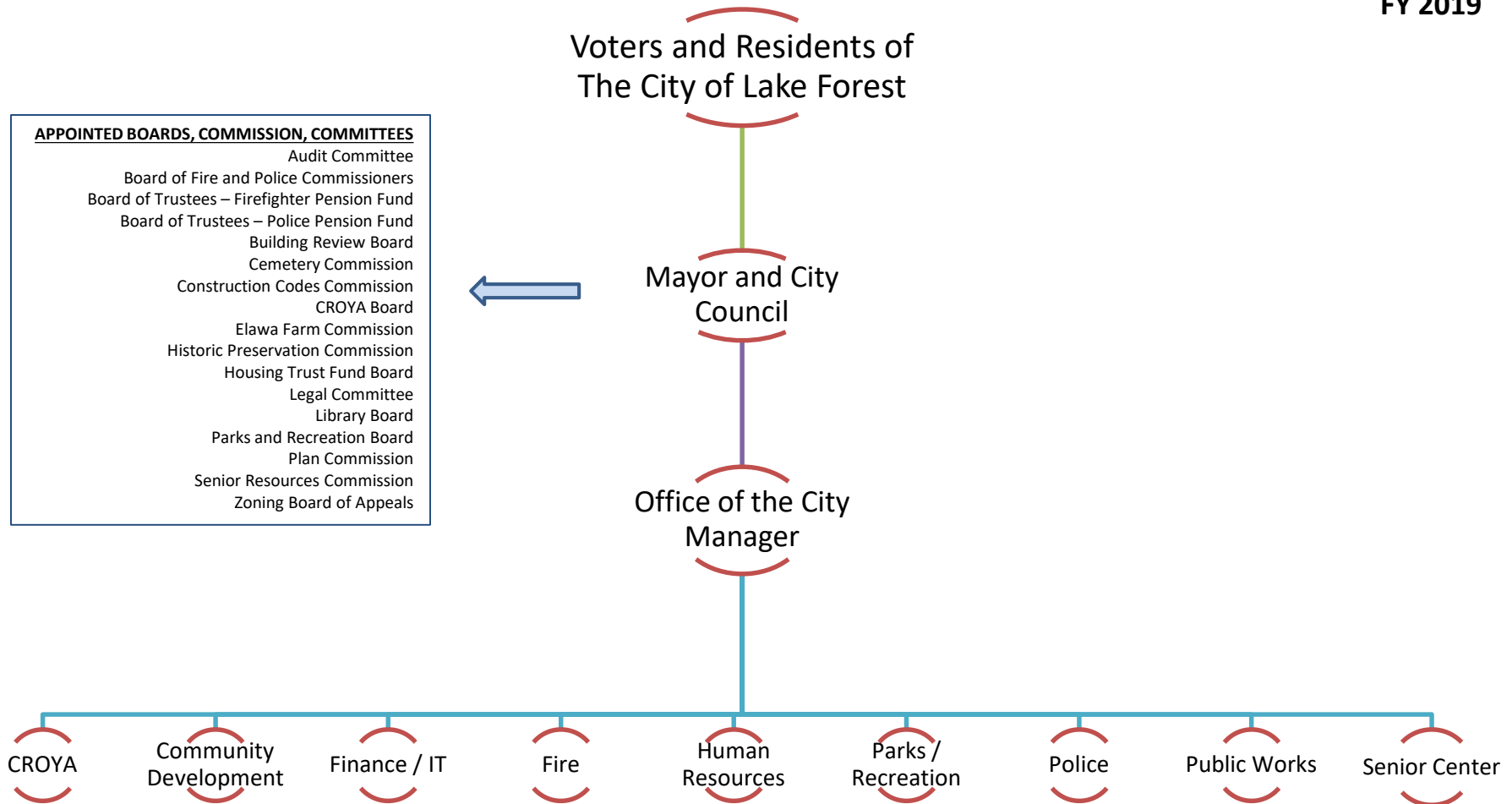
*The City of Lake Forest believes in a balanced approach to quality development, redevelopment and adaptive reuse that supports a strong, diverse, and growing community.*

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### **Completed Initiatives in FY2018:**

- Approval of two significant residential subdivisions providing the opportunity for new homes on smaller lots to help balance the City's housing inventory of large homes on acre and half acre lots.
- Reestablished the Housing Trust Board to pursue initiatives that will make housing accessible to employees who work in the community.
- Substantial completion of the Focus Development project on the former Municipal Services site including near-completion of the infrastructure on the site, the TIF work in the public rights-of-way, the three apartment buildings and the first single family home.

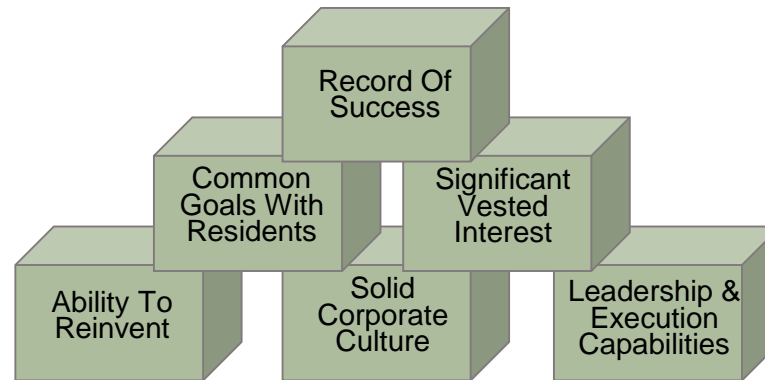
For more information regarding The City of Lake Forest's Strategic Plan, or to view a copy of The City of Lake Forest's 2018 – 2022 Strategic Plan document, please visit [www.cityoflakeforest.com/strategicplan](http://www.cityoflakeforest.com/strategicplan).



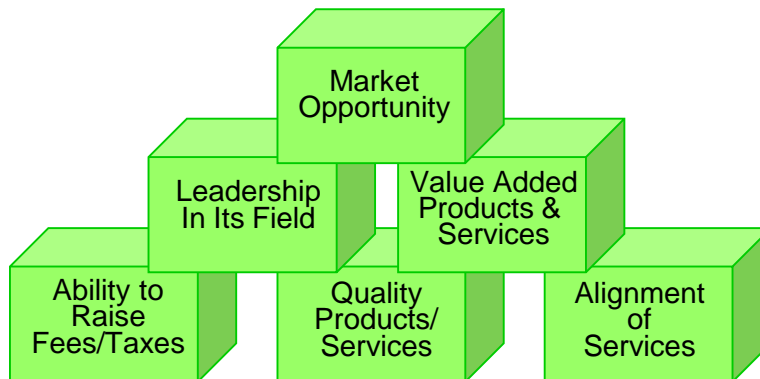


# The Durable City

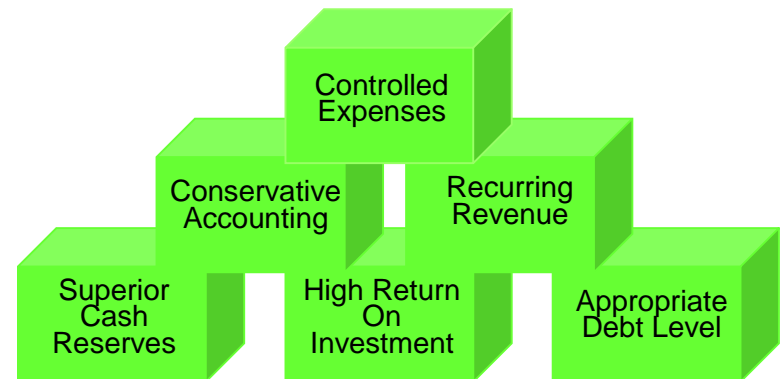
## Strong Management



## Sustainable Business Model



## Solid Financials



## **City of Lake Forest Budget Process**

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

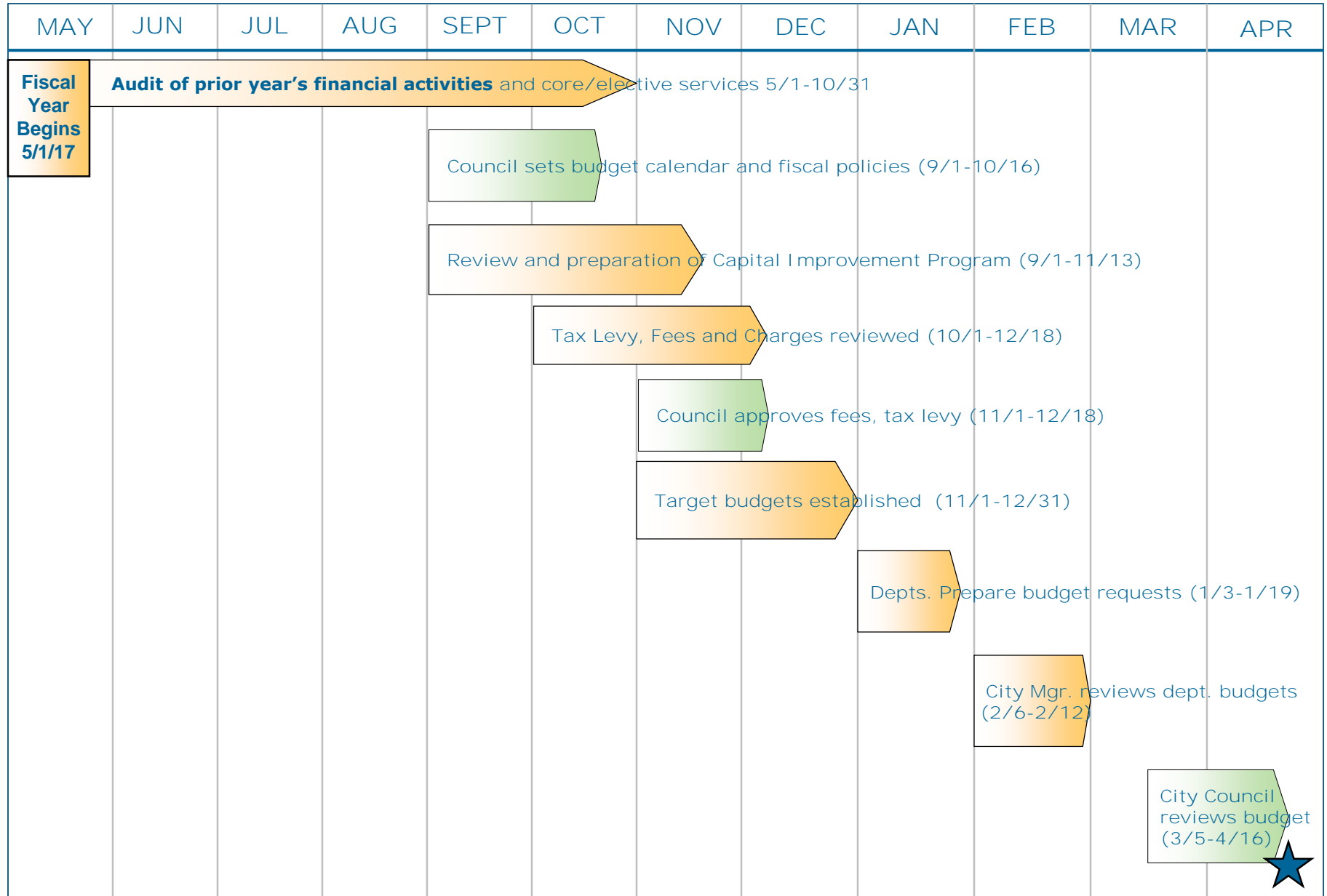
The Appropriation Ordinance includes any approved rollovers of prior year budget amounts that were deferred or not completed by fiscal year end. These rollovers are added to the City's original approved budget in July. In addition, The Appropriation Ordinance provides for a "contingency" in each fund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


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

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

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 -- FY2019 Budget Timeline



 = Council Action

 = City Staff Action

 = City Council Adopts Budget 5/7/18

**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	Non-Major	Statutory Authority
230	Cemetery - operation of City cemetery	Yes	Yes	Special Revenue		
245	Foreign Fire-Foreign Fire Tax allotment	Yes	No	Special Revenue	Non-Major	Funds 246-247 combined for CAFR
246	Drug Forfeiture* - closed to fund 247	Yes	Yes	Special Revenue	Non-Major	
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	All Debt Service Funds are combined for CAFR; appropriation authority is granted with individual bond ordinances, except for transfers out
322	Laurel/Western TIF-TIF District	Yes	Yes	Capital Projects	Non-Major	
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	Non-Major	
610	Self Insurance - Medical/Dental	Yes	Yes	Internal Service	Non-Major	
701	Fire Pension-Fire pension fund	Yes	Yes	Pension Trust	Non-Major	Non-Major
702	Police Pension-Police pension fund	Yes	Yes	Pension Trust	Non-Major	
709	Trust Care Funds-Cemetery trusts	No	No	Private Purp Trust	Non-Major	
752	Special Assessment-held for others	No	No	Agency	Non-Major	N/A
240	Library	No	Yes	Component Unit	N/A	

\* Fund Closed in FY18

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

#	Fund Name	City Manager	Community Development	CROYA	Finance/IT	Fire	Human Resources	Parks and Recreation	Police	Public Works
101	General	•	•	•	•	•		•	•	
120	Flex					•				
122	LF Hospital		•						•	
124	MS Site Project		•						•	
201	Park and Public Land						•			
202	Motor Fuel Tax								•	
205	Emerg Telephone				•			•		
210	Senior Resources						•			
220	Parks and Recreation						•			
223	Parks Equip Reserve						•			
224	Special Recreation						•			
230	Cemetery						•			
245	Foreign Fire				•					
246	Drug Forfeiture						•			
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				•					
702	Police Pension							•		
709	Trust Care Funds						•			
752	Special Assessment			•						
240	Library									

*Separate Board  
Closed FY18*

*Separate Board  
Separate Board  
Non-budgeted Fund  
Non-budgeted Fund  
N/A - component unit*

## **City of Lake Forest**

### **Basis of Accounting versus the Budgetary Basis**

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

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

Other minor variances include:

- Changes in fair value of investments are not budgeted in the 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**  
**Fund Balance Spreadsheet**

	Fund Balance	FY18 YE Estimate		Fund Balance	FY19 Budget		Fund Balance
	<u>5/1/2017</u>	<u>Rev</u>	<u>Exp</u>	<u>4/30/2018</u>	<u>Rev</u>	<u>Exp</u>	<u>4/30/2019</u>
101 General	25,056,431	34,488,678	33,710,586	25,834,523	35,375,409	34,570,568	26,639,364
120 Flex	99,750	150	6,318	93,582	150	7,000	86,732
122 LF Hospital	2,060,425	16,000	1,776,942	299,483	0	299,482	1
124 MS Site Project	2,360,844	20,000	2,081,726	299,118	3,145	99,368	202,895
201 Park and Public Land	365,206	1,053,275	445,000	973,481	139,946	400,000	713,427
202 Motor Fuel Tax	1,302,806	561,652	1,360,474	503,984	519,149	0	1,023,133
205 Emerg Telephone	244,252	247,646	237,407	254,491	248,000	369,604	132,887
210 Senior Resources	161,339	587,266	586,838	161,767	626,679	625,970	162,476
220 Parks and Recreation	2,111,038	8,398,611	9,114,056	1,395,593	8,923,480	8,921,778	1,397,295
223 Parks Equip Reserve	213,428	151,800	160,081	205,147	152,000	150,000	207,147
224 Special Recreation	451,984	446,881	467,212	431,653	473,874	470,040	435,487
230 Cemetery	6,264,675	884,790	1,157,938	5,991,527	723,350	802,968	5,911,909
245 Foreign Fire	179,418	121,143	200,000	100,561	100,000	200,000	561
246 Drug Forfeiture	42,218	468	42,686	0	0	0	0
247 Police Restricted Funds	92,561	72,449	38,759	126,251	35,500	126,000	35,751
248 Housing Trust	725,879	698,000	167,500	1,256,379	62,000	167,500	1,150,879
311 Capital Improvements	4,575,514	6,460,441	7,884,875	3,151,080	4,466,200	4,951,365	2,665,915
322 Laurel/Western TIF	1,787,270	16,000	1,600,057	203,213	118,064	1,025,334	(704,057)
422 SSA 25 Knollwood Sew	13,418	72,005	70,935	14,488	75,025	74,535	14,978
423 SSA26 Waukegan Sew	3,353	20,709	20,061	4,001	20,798	20,298	4,501
424 SSA 29 Saunders Rd	3,251	146,700	144,563	5,388	146,779	146,278	5,889
425 2004B/2011B Storm	1,354,834	618,239	574,310	1,398,763	620,981	521,355	1,498,389
428 2009 GO Bonds	21,925	282,211	278,745	25,391	279,745	279,245	25,891
429 2010 GO Bonds	29,215	632,819	627,474	34,560	633,599	634,599	33,560
432 2013 Refunding 2010A	12,430	439,801	436,513	15,718	533,763	534,513	14,968
433 2015 GO Bond Issue	396	469,423	469,425	394	464,751	465,050	95
501 Water and Sewer	6,219,103	8,628,518	7,936,248	6,911,373	8,047,937	8,193,126	6,766,184
508 Wat and Sew Capital	1,668,231	10,877,434	8,351,000	4,194,665	1,466,847	3,765,000	1,896,512
510 Deerpath Golf Course	58,545	2,826,943	2,943,919	(58,431)	1,762,873	1,809,983	(105,541)
601 Fleet	1,004,185	1,665,219	1,852,956	816,448	1,762,788	1,864,814	714,422
605 Liability Insurance	1,471,221	1,348,348	1,127,806	1,691,763	1,367,348	1,250,000	1,809,111
610 Self Insurance	3,625,944	5,436,233	5,553,000	3,509,177	5,705,000	5,785,000	3,429,177
701 Fire Pension	34,210,065	4,155,367	2,539,340	35,826,092	4,536,953	2,759,880	37,603,165
702 Police Pension	29,758,448	5,011,949	2,765,340	32,005,057	5,130,888	2,869,880	34,266,065
709 Trust Care Funds	489,201	0	0	489,201	0	0	489,201
		96,857,168	96,730,090		84,523,021	84,160,533	

**FY18 to FY19 change of +/- 10%:**

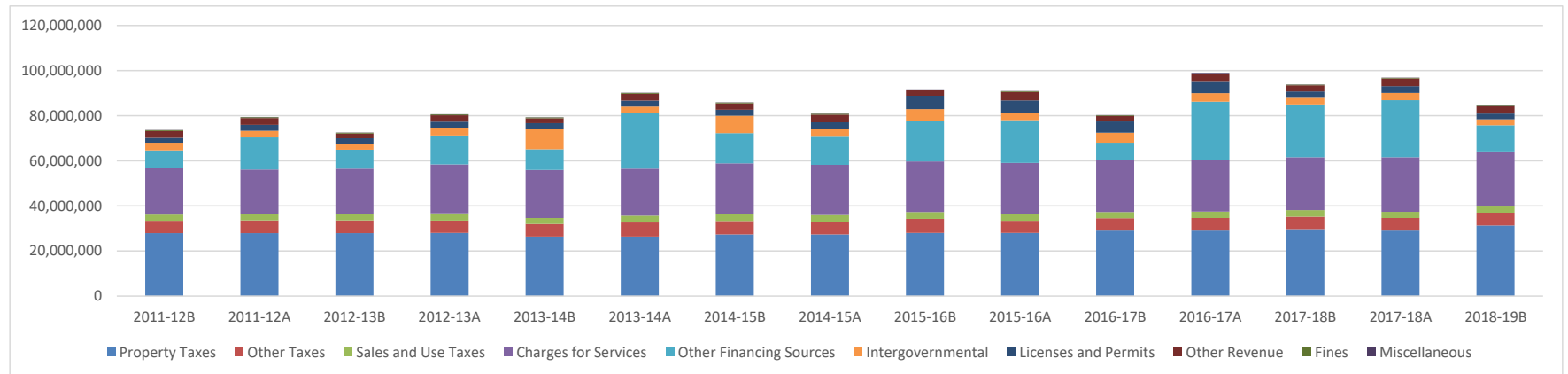
New or Closed Funds - Funds 122/246

Planned accumulation or drawdown of fund balance - Funds 124/201/202/205/245/247/311/322/508/510/601

Immaterial change in dollar amount - Funds 423/433

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

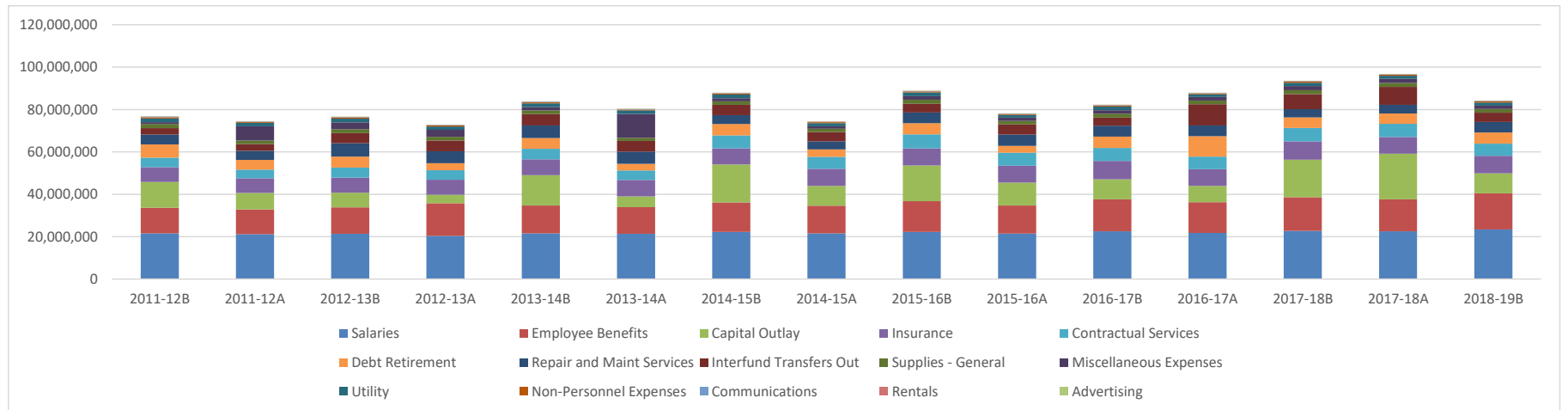
	<b>2011-12B Budget</b>	<b>2011-12A Actual</b>	<b>2012-13B Budget</b>	<b>2012-13A Actual</b>	<b>2013-14B Budget</b>	<b>2013-14A Actual</b>	<b>2014-15B Budget</b>	<b>2014-15A Actual</b>	<b>2015-16B Budget</b>	<b>2015-16A Actual</b>	<b>2016-17B Budget</b>	<b>2016-17A Actual</b>	<b>2017-18B Budget</b>	<b>2017-18A Estimate</b>	<b>2018-19B Budget</b>
Property Taxes	27,930,202	27,936,493	27,918,216	28,053,130	26,433,585	26,403,240	27,371,299	27,347,194	28,057,833	28,033,007	29,027,623	29,039,825	29,707,941	29,045,037	31,300,567
Other Taxes	5,477,175	5,689,701	5,659,508	5,439,117	5,505,704	6,241,994	5,966,359	5,713,236	6,195,670	5,353,897	5,525,470	5,630,042	5,503,480	5,583,934	5,678,538
Sales and Use Taxes	2,685,900	2,577,304	2,614,000	3,183,479	2,711,497	3,047,529	3,108,592	2,851,103	3,056,559	2,889,306	2,750,901	2,829,607	2,888,612	2,691,529	2,742,000
Charges for Services	20,770,866	19,889,649	20,362,725	21,731,558	21,268,310	20,839,937	22,419,566	22,278,263	22,413,703	22,801,348	23,045,084	23,067,199	23,527,061	24,274,496	24,390,852
Other Financing Sources	7,742,152	14,328,289	8,341,640	12,796,158	9,163,409	24,484,129	13,360,061	12,495,151	17,875,351	18,939,963	7,639,245	25,645,269	23,383,980	25,293,195	11,604,801
Intergovernmental	3,372,384	2,844,297	2,727,824	3,547,278	9,077,338	3,043,012	7,760,948	3,432,736	5,369,758	3,286,367	4,478,536	3,788,542	2,949,328	3,198,143	2,726,451
Licenses and Permits	2,237,727	2,636,628	2,406,145	2,646,744	2,515,039	2,657,138	2,642,673	2,990,690	5,881,312	5,447,018	4,989,287	5,358,242	2,821,085	3,025,885	2,523,317
Other Revenue	2,974,855	3,042,058	2,014,526	2,758,099	2,226,372	2,973,259	2,814,516	3,386,181	2,450,712	3,794,971	2,444,912	2,956,755	2,749,910	3,406,537	3,228,572
Fines	376,790	402,157	371,015	416,971	389,500	367,105	387,500	340,124	325,000	300,936	285,250	362,393	256,500	277,000	277,000
Miscellaneous	13,050	76,392	18,050	63,093	45,303	60,908	25,050	57,252	25,050	37,618	45,050	239,619	45,050	61,412	50,923
<b>Total</b>	<b>73,581,101</b>	<b>79,422,968</b>	<b>72,433,649</b>	<b>80,635,627</b>	<b>79,336,057</b>	<b>90,118,251</b>	<b>85,856,564</b>	<b>80,891,930</b>	<b>91,650,948</b>	<b>90,884,431</b>	<b>80,231,358</b>	<b>98,917,493</b>	<b>93,832,947</b>	<b>96,857,168</b>	<b>84,523,021</b>





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

	<b>2011-12B</b>	<b>2011-12A</b>	<b>2012-13B</b>	<b>2012-13A</b>	<b>2013-14B</b>	<b>2013-14A</b>	<b>2014-15B</b>	<b>2014-15A</b>	<b>2015-16B</b>	<b>2015-16A</b>	<b>2016-17B</b>	<b>2016-17A</b>	<b>2017-18B</b>	<b>2017-18A</b>	<b>2018-19B</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
Salaries	21,572,368	21,164,941	21,400,529	20,397,736	21,526,929	21,415,823	22,212,446	21,573,437	22,292,640	21,448,177	22,552,386	21,751,897	22,780,030	22,499,106	23,428,290
Employee Benefits	12,054,225	11,704,935	12,468,336	15,348,501	13,166,083	12,516,586	13,942,975	13,060,526	14,426,263	13,255,929	15,030,281	14,551,610	15,817,023	15,103,401	17,005,669
Capital Outlay	12,165,068	7,823,579	6,850,595	3,980,706	14,353,561	5,013,198	17,931,832	9,283,546	16,859,078	10,774,332	9,497,123	7,608,354	17,705,236	21,510,128	9,436,075
Insurance	7,052,075	6,904,394	7,118,748	7,167,221	7,431,553	7,832,003	7,626,307	8,070,590	8,067,348	8,030,231	8,652,855	7,897,012	8,664,998	7,956,077	8,281,128
Contractual Services	4,428,649	4,006,198	4,822,488	4,468,053	5,035,299	4,474,356	6,060,835	5,722,982	6,642,135	6,091,277	6,139,017	5,936,510	6,375,356	6,145,889	5,752,806
Debt Retirement	6,256,278	4,657,105	5,082,103	3,252,943	5,040,217	3,153,311	5,339,565	3,426,996	5,221,133	3,285,119	5,364,937	9,711,913	4,885,747	4,885,757	5,239,148
Repair and Maint Services	4,643,513	4,255,944	6,398,057	5,728,225	5,922,397	5,700,700	4,185,492	3,823,020	5,103,105	5,336,554	5,114,947	4,974,395	3,946,985	4,119,693	4,942,104
Interfund Transfers Out	2,990,655	3,184,270	4,685,958	5,064,889	5,397,129	5,077,306	4,896,883	4,355,335	4,127,547	4,704,321	3,797,853	10,111,207	7,100,560	8,469,261	4,420,011
Supplies - General	1,994,081	1,628,057	1,881,491	1,664,548	1,700,896	1,497,999	1,679,326	1,593,084	1,862,537	1,653,425	1,840,958	1,720,469	1,831,875	1,795,882	1,798,387
Miscellaneous Expenses	900,306	6,775,843	3,264,392	3,359,423	1,533,735	11,253,134	1,447,334	1,146,124	1,711,696	1,559,206	1,701,828	1,642,243	1,945,645	1,969,059	1,530,566
Utility	1,764,278	1,593,877	1,743,742	1,589,159	1,762,663	1,633,830	1,708,035	1,469,854	1,741,479	1,255,139	1,727,755	1,254,028	1,595,014	1,475,062	1,431,790
Non-Personnel Expenses	546,539	385,330	531,823	403,382	517,392	409,823	517,698	464,261	500,702	440,405	540,956	426,310	537,118	494,548	569,949
Communications	309,731	189,635	200,339	205,226	229,795	211,114	217,291	184,428	214,265	190,987	191,924	197,605	192,600	191,246	190,988
Rentals	75,427	100,069	78,999	104,698	77,419	76,448	88,364	99,302	83,443	71,099	82,436	75,958	80,422	76,048	80,422
Advertising	8,000	6,404	27,000	5,613	27,000	18,675	23,170	14,370	22,801	12,505	14,216	14,264	44,856	38,933	53,200
<b>Budget Basis - Subtotal</b>	<b>76,761,193</b>	<b>74,380,581</b>	<b>76,554,600</b>	<b>72,740,323</b>	<b>83,722,068</b>	<b>80,284,306</b>	<b>87,877,553</b>	<b>74,287,855</b>	<b>88,876,172</b>	<b>78,108,706</b>	<b>82,249,472</b>	<b>87,873,775</b>	<b>93,503,465</b>	<b>96,730,090</b>	<b>84,160,533</b>
Adjustments to GAAP	0	2,712,253	0	2,716,142		2,739,094		2,704,532		2,698,114		2,702,038			
<b>Total</b>	<b>76,761,193</b>	<b>77,092,834</b>	<b>76,554,600</b>	<b>75,456,465</b>	<b>83,722,068</b>	<b>83,023,400</b>	<b>87,877,553</b>	<b>76,992,387</b>	<b>88,876,172</b>	<b>80,806,820</b>	<b>82,249,472</b>	<b>90,575,813</b>	<b>93,503,465</b>	<b>96,730,090</b>	<b>84,160,533</b>

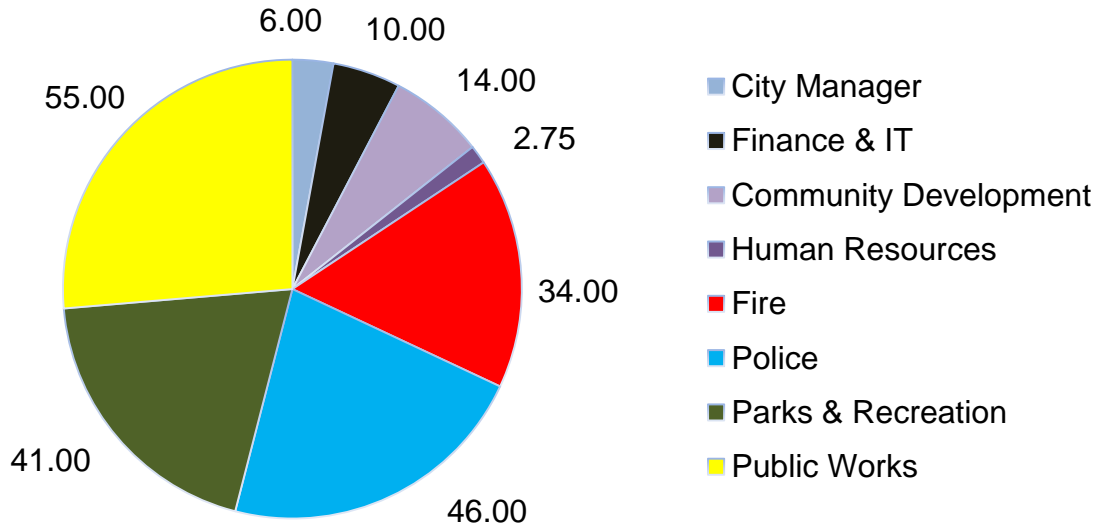


**THE CITY OF LAKE FOREST  
BUDGET TRENDS - EXPENSE**

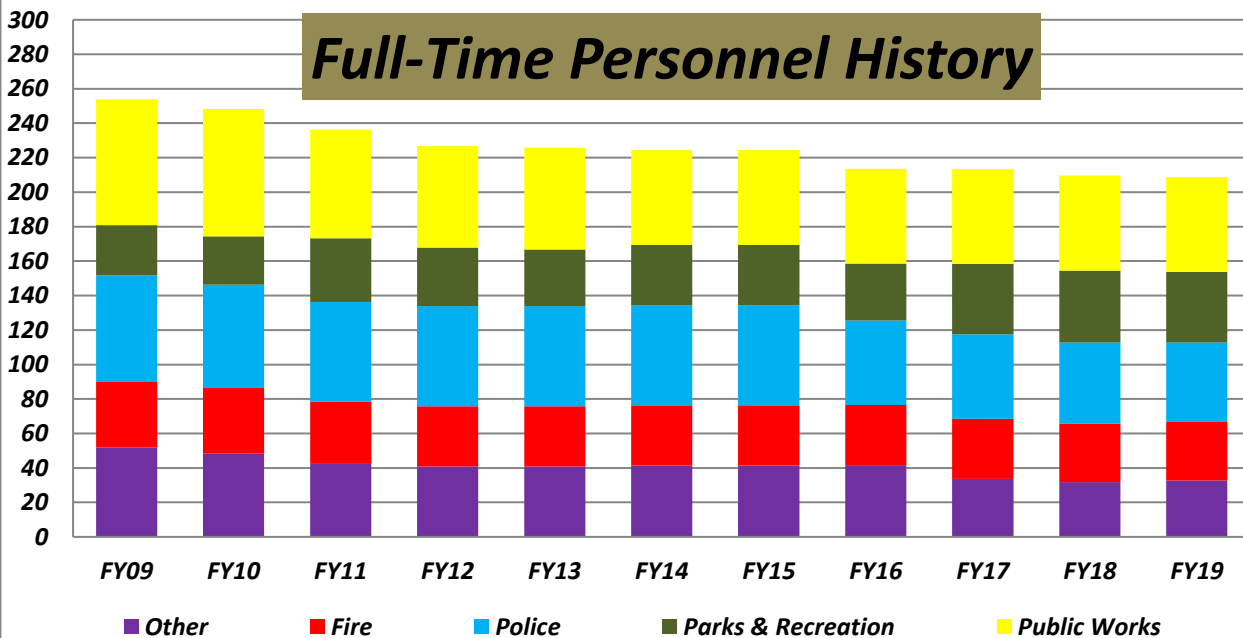
Function	FY2019 BUDGET								FY2018	FY2017	FY2016
	Salaries	Benefits	Commod- ities	Operating	Capital	Debt Service	Transfers/ Other	TOTAL	Amended Budget	Amended Budget	Amended Budget
Office of the City Manager	\$ 674,428	263,266	56,566	452,759				1,447,019	1,628,065	1,615,462	\$ 1,622,502
Finance/Information Technology	987,868	372,167	31,450	339,654				1,731,139	1,721,319	1,736,637	1,652,207
Human Resources	263,722	76,956	1,100	214,491				556,269	520,183	526,405	530,574
Subtotal Administrative	1,926,018	712,389	89,116	1,006,904	-	-	-	3,734,427	3,869,567	3,878,504	3,805,283
Community Development	1,176,489	577,629	5,544	233,884				1,993,546	1,820,983	1,733,789	1,674,791
Building Maintenance	610,914	289,104	26,382	678,827				1,605,227	1,629,980	1,570,500	1,538,237
Engineering	517,696	227,600	15,251	84,051				844,598	818,398	784,169	795,546
Administration	439,449	170,307	600	85,055				695,411	680,820	660,402	658,115
Streets	794,949	304,167	205,474	482,198				1,786,788	1,849,561	1,909,060	1,876,108
Sanitation	959,428	427,369	12,400	1,042,773				2,441,970	2,322,544	2,351,704	2,273,888
Storm Sewers	106,714	44,452		36,668				187,834	181,540	169,134	170,101
Water and Sewer	1,264,452	536,685	105,275	1,071,223	133,800			3,111,435	3,173,349	3,203,100	3,187,756
Fleet Services	547,704	207,287	12,000	1,097,823				1,864,814	1,853,789	1,975,053	1,957,105
Subtotal Public Works	5,241,306	2,206,971	377,382	4,578,618	133,800	-	-	12,538,077	12,509,981	12,623,122	12,456,856
Fire Department	3,829,906	2,480,886	92,813	332,219	5,000			6,740,824	6,313,777	6,304,504	6,166,908
Police Department	5,181,743	3,711,351	144,113	1,215,538	149,804			10,402,549	9,649,870	9,496,136	9,242,379
Subtotal Public Safety	9,011,649	6,192,237	236,926	1,547,757	154,804	-	-	17,143,373	15,963,647	15,800,640	15,409,287
Parks, Recreation and Forestry	4,516,058	1,431,004	531,252	2,588,504			325,000	9,391,818	9,818,027	9,383,251	9,254,144
Senior Resources	280,400	110,042	92,950	142,578				625,970	617,377	607,972	603,231
CROYA	330,453	136,993	75,000	39,853				582,299	595,929	618,234	600,375
Cemetery	291,354	111,523	21,250	188,841	190,000			802,968	1,009,184	852,402	877,418
Golf Course (excl non-dept)	521,407	96,838	275,967	434,990				1,329,202	1,315,582	1,422,674	1,312,774
Subtotal Parks and Recreation	5,939,672	1,886,400	996,419	3,394,766	190,000	-	325,000	12,732,257	13,356,099	12,884,533	12,647,942
NonDepartment & Other Funds	133,156	30,043	93,000	3,357,815	500,471	2,567,025	3,855,011	10,536,521	14,027,523	11,813,097	14,270,540
Capital Improvement Funds				1,444,699	8,457,000		240,000	10,141,699	18,482,980	7,739,389	14,011,896
Debt Service Funds				3,750		2,672,123		2,675,873	2,580,136	3,705,891	3,376,177
Insurance Funds				7,035,000				7,035,000	7,427,352	7,415,507	6,830,000
Police and Fire Pension Funds		5,400,000		229,760				5,629,760	5,418,000	4,655,000	4,393,400
<b>Total All Functions</b>	<b>\$ 23,428,290</b>	<b>17,005,669</b>	<b>1,798,387</b>	<b>22,832,953</b>	<b>9,436,075</b>	<b>5,239,148</b>	<b>4,420,011</b>	<b>84,160,533</b>	<b>95,456,268</b>	<b>82,249,472</b>	<b>88,876,172</b>

THE CITY OF LAKE FOREST  
FY2019  
ALL CITY FUNDS

**Full Time Staff by Functional Areas**

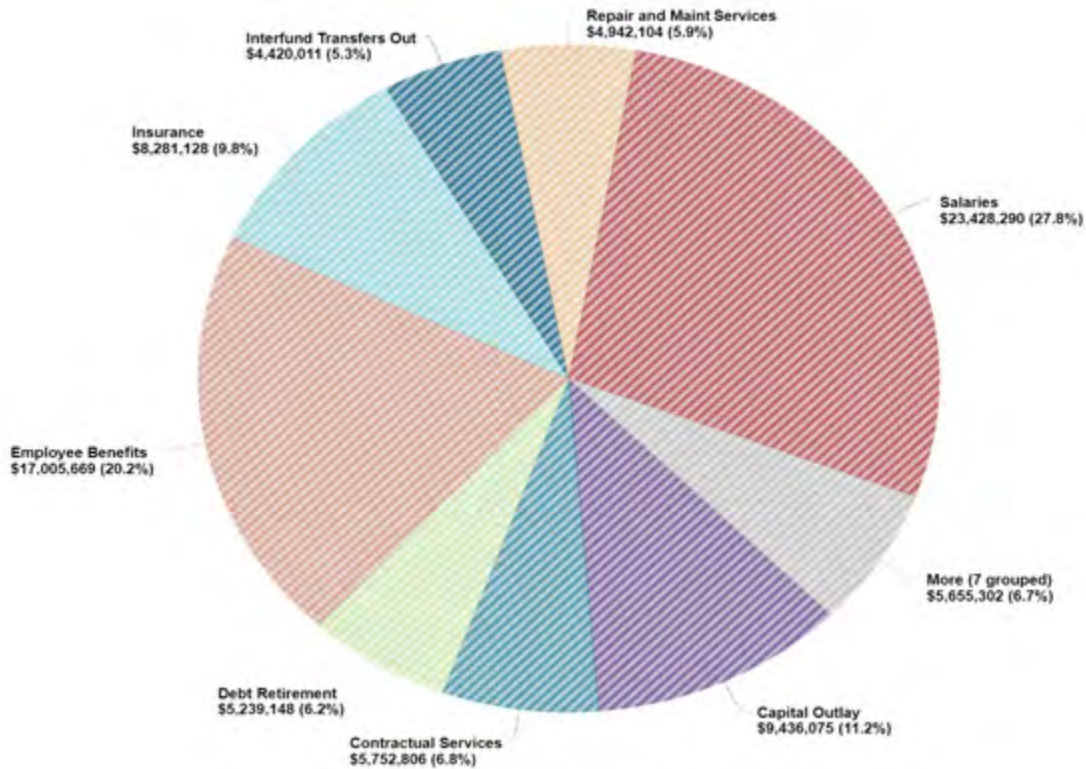


**Full-Time Personnel History**



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

## FY19 EXPENSES



### Budget Data

FY2018 Amended	\$95,456,268
FY2019 Budget	\$84,160,533
Change from Prior Year:	-\$11,295,735

<u>ALL CITY FUNDS</u>	<u>FY2018 Amended</u>	<u>FY2019 Budget</u>	<u>Change</u>
General	\$33,406,785	\$34,570,568	3.48%
Parks & Recreation	\$13,702,769	\$12,004,769	-12.39%
Capital Improvements	\$17,648,426	\$10,291,699	-41.68%
Debt Service (levied debt)	\$2,622,016	\$2,675,873	2.05%
Water & Sewer	\$7,968,852	\$8,193,126	2.81%
Insurance	\$7,427,352	\$7,035,000	-5.28%
Pension Funds	\$5,418,000	\$5,629,760	3.91%
Other Misc.	\$7,262,068	\$3,759,738	-48.23%
	\$95,456,268	\$84,160,533	-11.83%

General Fund increase due primarily to \$800,000 in additional public safety pension costs. Reductions in Parks & Recreation, Capital Improvements and Other Miscellaneous funds are due to capital expenses in FY2018. Note that interfund transfers of \$4.4 million do not result in actual outflow of resources.

## **City of Lake Forest**

### **Five Year Forecasting**

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

Five year forecasting ensures that the City takes a long-term approach to its financial planning and can proactively address issues on the horizon. Five year forecasts are prepared using alternative assumptions as part of the City Council's budget deliberations to ensure that the City is prepared in the event financial trends change. For example, the General Fund forecast was reviewed with alternate scenarios – one using revenues status quo 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 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
<b>Fund Balance 5/1</b>	21,598,693	25,056,431	25,834,523	26,639,364	27,975,561	28,842,748	29,268,595	29,372,130	28,872,219	27,958,883	26,641,647	24,893,021
Revenue	34,398,162	34,488,678	35,375,409	36,208,751	37,052,575	37,876,010	38,849,451	39,510,656	40,388,266	41,322,684	42,282,529	43,310,838
Operating Expenses	30,618,558	32,460,586	33,570,568	34,872,554	36,185,388	37,450,163	38,745,915	40,010,567	41,301,603	42,639,919	44,031,156	45,469,703
<b>Net before CIP</b>	<b>3,779,604</b>	<b>2,028,092</b>	<b>1,804,841</b>	<b>1,336,197</b>	<b>867,187</b>	<b>425,847</b>	<b>103,536</b>	<b>(499,911)</b>	<b>(913,337)</b>	<b>(1,317,235)</b>	<b>(1,748,627)</b>	<b>(2,158,865)</b>
Capital or One Time Expenditures	321,866	1,250,000	1,000,000									
Use of Paid Parking Reserves		-										
Regency Lane SSA Financing		-										
ERI Payoff from Reserves												
<b>Fund Balance 4/30</b>	<b>25,056,431</b>	<b>25,834,523</b>	<b>26,639,364</b>	<b>27,975,561</b>	<b>28,842,748</b>	<b>29,268,595</b>	<b>29,372,130</b>	<b>28,872,219</b>	<b>27,958,883</b>	<b>26,641,647</b>	<b>24,893,021</b>	<b>22,734,155</b>
Nonspendable Fund Balance 4/30	778,160	778,160	778,160	778,160	778,160	778,160	778,160	778,160	778,160	778,160	778,160	778,160
Assigned FB - Financial System	1,200,000											
Less: 35% Req Resv+ Sick/Vaca+\$957k Parking*	13,511,309	13,542,989	13,853,345	14,145,015	14,440,353	14,728,556	15,069,260	15,300,682	15,607,845	15,934,891	16,270,837	16,630,745
- change to 35% for FY15												
<b>Available Funds</b>	<b>10,766,962</b>	<b>11,513,374</b>	<b>12,007,859</b>	<b>13,052,386</b>	<b>13,624,235</b>	<b>13,761,879</b>	<b>13,524,710</b>	<b>12,793,378</b>	<b>11,572,878</b>	<b>9,928,596</b>	<b>7,844,023</b>	<b>5,325,250</b>
<b>Op Revenue increase%</b>	-0.4%	0.3%	2.6%	2.4%	2.3%	2.2%	2.6%	1.7%	2.2%	2.3%	2.3%	2.4%
<b>Op Expense increase %</b>	-1.5%	6.0%	3.4%	3.9%	3.8%	3.5%	3.5%	3.3%	3.2%	3.2%	3.3%	3.3%
<b>FB as % of revenue</b>	72.8%	74.9%	75.3%	77.3%	77.8%	77.3%	75.6%	73.1%	69.2%	64.5%	58.9%	52.5%

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

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

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 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Estimate FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023
<b>Fund Balance 5/1</b>	1,864,729	2,083,867	2,149,076	2,369,448	2,111,037	1,395,592	1,397,294	1,356,291	1,151,264	1,017,839
<b>Revenue</b>										
Property Tax Revenue	4,742,037	4,814,690	4,900,350	5,058,134	5,099,602	5,209,017	5,365,288	5,526,246	5,692,034	5,862,795
Fee Revenue	3,041,245	2,888,467	2,775,057	2,610,234	2,712,805	3,195,913	3,291,790	3,390,544	3,492,260	3,597,028
Contributions/Other	129,612	231,766	235,555	162,911	243,244	188,550	192,321	196,167	200,091	204,093
General Fund Transfer	289,116	285,750	381,021	364,498	305,000	305,000	285,000	285,000	285,000	285,000
Interest Income	16,112	15,483	19,925	31,385	37,960	25,000	24,453	27,126	23,025	20,357
<b>Total Current Revenue</b>	<b>8,218,122</b>	<b>8,236,156</b>	<b>8,311,908</b>	<b>8,227,162</b>	<b>8,398,611</b>	<b>8,923,480</b>	<b>9,158,852</b>	<b>9,425,083</b>	<b>9,692,410</b>	<b>9,969,272</b>
<b>Expenditures</b>										
Operations and Maintenance	2,541,887	2,561,659	2,432,127	2,419,972	2,596,879	2,641,234	2,694,059	2,747,940	2,802,899	2,858,957
Salaries/Benefits	5,182,161	5,274,904	5,303,993	5,265,251	5,518,056	5,907,195	6,128,113	6,370,046	6,616,258	6,830,651
Adm Serv to City	17,936	18,384	159,416	167,350	169,121	173,349	177,683	182,125	186,678	191,345
<b>Total Operating Expenses</b>	<b>7,741,984</b>	<b>7,854,947</b>	<b>7,895,536</b>	<b>7,852,573</b>	<b>8,284,056</b>	<b>8,721,778</b>	<b>8,999,854</b>	<b>9,300,111</b>	<b>9,605,835</b>	<b>9,880,952</b>
<b>Net Before Equip Reserve</b>	<b>476,138</b>	<b>381,209</b>	<b>416,372</b>	<b>374,589</b>	<b>114,555</b>	<b>201,702</b>	<b>158,997</b>	<b>124,973</b>	<b>86,575</b>	<b>88,320</b>
Equipment Reserve Transfer	161,000	150,000	150,000	150,000	150,000	150,000	150,000	280,000	170,000	150,000
<b>Net after Equip Reserve</b>	<b>315,138</b>	<b>231,209</b>	<b>266,372</b>	<b>224,589</b>	<b>(35,445)</b>	<b>51,702</b>	<b>8,997</b>	<b>(155,027)</b>	<b>(83,425)</b>	<b>(61,680)</b>
Transfer to Golf Fund-Oper	96,000	166,000	46,000	233,000	180,000	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
Short Term Loan - Golf				125,000	375,000	(125,000)	(125,000)	(125,000)	(125,000)	0
ERI Payoff										
<b>Fund Balance 4/30</b>	<b>2,083,867</b>	<b>2,149,076</b>	<b>2,369,448</b>	<b>2,111,037</b>	<b>1,395,592</b>	<b>1,397,294</b>	<b>1,356,291</b>	<b>1,151,264</b>	<b>1,017,839</b>	<b>781,159</b>
<b>Fund Balance - Other Funds</b>	<b>\$ 843,768</b>	<b>\$ 860,949</b>	<b>\$ 1,102,357</b>	<b>\$ 1,021,619</b>	<b>\$ 1,610,281</b>	<b>\$ 1,356,061</b>	<b>\$ 1,540,729</b>	<b>\$ 1,750,829</b>	<b>\$ 1,902,194</b>	<b>\$ 2,536,643</b>
<b>Fund Balance as % of Oper Rev</b>	<b>36%</b>	<b>37%</b>	<b>42%</b>	<b>38%</b>	<b>36%</b>	<b>31%</b>	<b>32%</b>	<b>31%</b>	<b>30%</b>	<b>33%</b>
(Target is 25 % all funds combined)										
					Began Spec Purp Levy					
<b>Prop Tax Revenue increase %</b>	2.7%	1.5%	1.8%	3.2%	0.8%	2.1%	3.0%	3.0%	3.0%	3.0%
<b>Op Revenue increase %</b>	0.4%	-5.0%	-3.9%	-5.9%	3.9%	17.8%	3.0%	3.0%	3.0%	3.0%
<b>Op Expense increase %</b>	1.6%	1.5%	0.5%	-0.5%	5.5%	5.3%	3.2%	3.3%	3.3%	2.9%

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

**THE CITY OF LAKE FOREST  
FIVE YEAR FUND BALANCE FORECAST  
SPECIAL RECREATION LEVY FUND**

Fund 224

	ACTUAL FY 2014	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	PROJECTED FY2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023
<b>Fund Balance 5/1</b>	\$ 303,236	\$ 367,500	\$ 406,079	\$ 435,646	\$ 451,985	\$ 431,654	\$ 435,488	\$ 444,655	\$ 526,632	\$ 613,648
Property Tax Levy	\$ 377,989	\$ 404,786	\$ 412,203	\$ 414,039	\$ 438,381	\$ 465,040	\$ 478,991	\$ 493,361	\$ 508,162	\$ 523,407
Miscellaneous	-					-	-	-		-
Interest	1,646	1,682	2,492	3,776	8,500	8,834	7,621	8,893	10,533	12,273
Total Revenue	379,635	406,468	414,695	417,815	446,881	473,874	486,612	502,254	518,694	535,680
Regular Salaries	46,209	61,294	40,952	38,341	40,723	39,867	40,864	41,885	42,932	44,006
NSSRA Contribution/Other*	225,066	233,601	239,706	249,009	262,728	259,491	267,276	275,294	283,553	292,059
Capital Improvements	-		57,845	55,988	60,000	60,000	60,000	60,000	60,000	60,000
NSSRA Facility Contribution*	-	13,934	16,553	20,043	15,621	22,971	21,064	24,308	25,840	21,595
ADA Companion Fees	1,053	14,395	30,072	38,095	17,711	17,711	18,242	18,790	19,353	19,934
Total Expenditures	272,328	323,224	385,128	401,476	396,783	400,040	407,446	420,277	431,679	437,594
Title II ADA Modifications	43,043	44,665			70,429	70,000	70,000	-	-	-
Fund Balance 4/30	\$ 367,500	\$ 406,079	\$ 435,646	\$ 451,985	\$ 431,654	\$ 435,488	\$ 444,655	\$ 526,632	\$ 613,648	\$ 711,733

\* Formula calculated by EAV/Population

Note: Tax levy for following year can not exceed current year's appropriations ordinance!



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

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023
<b>Fund Balance 5/1</b>	279,027	274,211	239,841	158,712	58,546	(58,430)	(105,540)	(326,531)	(354,519)	(375,228)
<b>Revenue</b>										
Operating revenue	1,397,836	1,414,217	1,759,271	1,606,654	1,540,736	1,712,873	1,820,642	1,863,640	1,903,464	1,932,978
Giving Tree				0						
Interest Income	2,138	1,866	2,173	1,593	6,207	0	0	0	0	0
Total Current Revenue	1,399,974	1,416,083	1,761,444	1,608,247	1,546,943	1,712,873	1,820,642	1,863,640	1,903,464	1,932,978
Less:										
Operations and Maintenance	739,334	794,044	1,033,639	1,081,335	964,037	984,620	1,044,053	1,066,335	1,088,309	1,086,001
Salaries/Benefits	597,885	628,126	610,422	621,992	612,595	654,582	671,054	685,554	700,395	711,830
Adm Serv to City	23,535	24,120	25,572	26,472	27,132	27,811	28,506	29,219	29,949	30,698
Total Operating Expenses	1,360,754	1,446,290	1,669,633	1,729,799	1,603,764	1,667,013	1,743,613	1,781,108	1,818,653	1,828,529
<b>Net Before Capital &amp; Debt</b>	<b>39,220</b>	<b>(30,207)</b>	<b>91,811</b>	<b>(121,552)</b>	<b>(56,821)</b>	<b>45,860</b>	<b>77,029</b>	<b>82,532</b>	<b>84,811</b>	<b>104,449</b>
Capital Expense	34,670	66,275	112,676	122,274	0	50,000	235,000	50,000	50,000	50,000
Master Plan - Spec Purp Levy				243,324	1,243,185					125,000
Debt Service	105,366	103,888	106,264	96,016	96,970	92,970	113,020	110,520	105,520	98,600
Total Capital/Debt Service	140,036	170,163	218,940	461,614	1,340,155	142,970	348,020	160,520	155,520	273,600
<b>Net after Capital &amp; Debt</b>	<b>(100,816)</b>	<b>(200,370)</b>	<b>(127,129)</b>	<b>(583,166)</b>	<b>(1,396,976)</b>	<b>(97,110)</b>	<b>(270,991)</b>	<b>(77,988)</b>	<b>(70,709)</b>	<b>(169,151)</b>
Rec Transfer - Spec Purpose				125,000	125,000	125,000	125,000	125,000	125,000	125,000
Recreation Fund Loan				125,000	375,000	(125,000)	(125,000)	(125,000)	(125,000)	
Transfers - Permit Fees					600,000					
Recreation Fund Transfer	96,000	166,000	46,000	233,000	180,000	50,000	50,000	50,000	50,000	50,000
<b>Fund Balance 4/30</b>	<b>274,211</b>	<b>239,841</b>	<b>158,712</b>	<b>58,546</b>	<b>(58,430)</b>	<b>(105,540)</b>	<b>(326,531)</b>	<b>(354,519)</b>	<b>(375,228)</b>	<b>(369,379)</b>
<b>Fund Balance Target</b>	<b>\$ 209,996</b>	<b>\$ 212,412</b>	<b>\$ 264,217</b>	<b>\$ 241,237</b>	<b>\$ 232,041</b>	<b>\$ 256,931</b>	<b>\$ 273,096</b>	<b>\$ 279,546</b>	<b>\$ 285,520</b>	<b>\$ 289,947</b>
<b>Over (under) FB Target</b>	<b>\$64,215</b>	<b>\$27,428</b>	<b>(\$105,505)</b>	<b>(\$182,691)</b>	<b>(\$290,472)</b>	<b>(\$362,471)</b>	<b>(\$599,627)</b>	<b>(\$634,065)</b>	<b>(\$660,748)</b>	<b>(\$659,326)</b>
<b>Debt service coverage 1.25</b>	<b>1.28</b>	<b>1.31</b>	<b>1.30</b>	<b>1.16</b>	<b>1.27</b>	<b>1.03</b>	<b>1.12</b>	<b>1.20</b>	<b>1.28</b>	<b>1.57</b>
Series 2004A bonds were refunded as part of the 2011B refunding issue and mature 12-15-23 (FY24).										
<b>Op Revenue increase%</b>	5.9%	1.2%	24.4%	13.6%	-4.1%	11.2%	6.3%	2.4%	2.1%	1.6%
<b>Op Expense increase %</b>	8.3%	6.3%	15.4%	19.6%	-7.3%	3.9%	4.6%	2.2%	2.1%	0.5%

café gross this yr

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

**501 Operating**

				Rate increase assumptions:						
3.00%		Structure Revised	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
	ACTUAL FY 2014	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023
Fund Balance 5/1	\$ 7,617,511	\$ 7,290,820	\$ 5,884,559	\$ 6,140,894	\$ 6,219,103	\$ 6,911,373	\$ 6,766,184	\$ 6,632,758	\$ 6,510,675	\$ 6,548,805
Operating Revenue	\$ 7,546,603	\$ 7,515,549	\$ 7,532,964	\$ 7,941,785	\$ 7,878,510	\$ 8,047,937	\$ 8,195,434	\$ 8,350,733	\$ 8,500,527	\$ 8,658,215
Grant Revenue/Contributions			875,496		750,008					
Less: Operating Expenses	3,895,613	3,769,442	4,111,224	4,094,927	4,320,858	4,316,071	4,441,205	4,569,985	4,702,517	4,838,911
ERI Prepayment to Gen Fund	166,821	166,821	166,821	166,820	-	-	-	-	-	-
Debt service	2,210,860	2,210,420	2,210,080	2,201,829	2,215,390	2,477,055	2,487,655	2,502,830	2,359,880	2,375,893
Net before CIP	\$ 1,273,309	\$ 1,368,866	\$ 1,920,335	\$ 1,478,209	\$ 2,092,270	\$ 1,254,811	\$ 1,266,574	\$ 1,277,918	\$ 1,438,130	\$ 1,443,411
Total Transfer to Capital	1,600,000	2,020,000	1,664,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Fund Balance 4/30	\$ 7,290,820	\$ 6,639,686	\$ 6,140,894	\$ 6,219,103	\$ 6,911,373	\$ 6,766,184	\$ 6,632,758	\$ 6,510,675	\$ 6,548,805	\$ 6,592,216
GASB 68 Adjustment		(755,127)								
Less: .33 ( rev) + 1X debt serv+500K	\$ 5,201,239	\$ 5,190,551	\$ 5,195,958	\$ 5,322,618	\$ 5,315,298	\$ 5,632,874	\$ 5,692,148	\$ 5,758,572	\$ 5,665,054	\$ 5,733,104
Available Funds	2,089,581	1,449,135	944,936	896,485	1,596,075	1,133,310	940,609	752,103	883,751	859,112
Revenue increase%	-12.5%	-0.4%	0.2%	5.4%	-0.8%	2.2%	1.8%	1.9%	1.8%	1.9%
Expense increase %	5.2%	-3.2%	9.1%	-0.4%	5.5%	-0.1%	2.9%	2.9%	2.9%	2.9%
GASB 68 Pens Exp										
Series 2002A/2011B bonds mature 12-15-23.										
Debt service coverage 1.25	1.65	1.69	1.55	1.75	1.61	1.51	1.51	1.51	1.61	1.61

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

**508 Capital**

3.00% Structure Revised

3.00%

Rate increase assumptions:						
2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

	ACTUAL FY 2014	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023
Fund Balance 5/1	\$ 2,019,686	\$ 2,156,888	\$ 1,881,127	\$ 2,108,956	\$ 1,668,232	\$ 4,194,666	\$ 1,896,513	\$ 1,933,629	\$ 1,976,229	\$ 2,019,680
Transfer from Operating	1,600,000	2,020,000	1,664,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Bond Proceeds					9,366,875					
Contributions/Donations		486,101								
Grant/SSA Revenue	3,931	66,073	3,928	3,874	3,928	3,927	3,927	3,927	3,927	0
Interest	7,551	7,031	9,841	13,504	106,631	62,920	33,189	38,673	39,525	40,394
Total Revenue	\$ 1,611,482	\$ 2,579,205	\$ 1,677,769	\$ 1,417,378	\$ 10,877,434	\$ 1,466,847	\$ 1,437,116	\$ 1,442,600	\$ 1,443,452	\$ 1,440,394
Capital Improvements- #1 Only	1,474,280	2,854,966	1,249,411	1,090,822	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Water Plant Project			200,529	767,280	6,951,000	2,365,000				
Fund Balance 4/30 *	\$ 2,156,888	\$ 1,881,127	\$ 2,108,956	\$ 1,668,232	\$ 4,194,666	\$ 1,896,513	\$ 1,933,629	\$ 1,976,229	\$ 2,019,680	\$ 2,060,074

Current revenues support \$1.4 million per year for CIP

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

WTP Bond:	2,365,000
WTP CIP:	423,000
WTP HVAC CIP:	90,000
Total WTP FY19:	2,878,000

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

	ACTUAL FY 2014	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023
<b>Fund Balance 5/1</b>	\$ 3,878,148	\$ 4,084,956	\$ 3,332,994	\$ 5,970,787	\$ 4,575,512	\$ 3,151,078	\$ 2,665,913	\$ 2,582,382	\$ 2,333,772	\$ 2,684,242
<b>Revenue</b>										
Real Estate Transfer Tax	\$ 1,633,580	\$ 1,224,610	\$ 1,288,175	\$ 1,398,160	\$ 1,552,353	\$ 1,575,638	\$ 1,599,273	\$ 1,623,262	\$ 1,647,611	\$ 1,672,325
Capital Improvements Levy					822,000	816,750	815,225	623,000	626,725	624,144
Demolition Tax	66,000	48,000	72,000	48,000	36,000	48,000	48,000	48,000	48,000	48,000
Close Fund 301										
Sanitation Fee		603,328	611,246	613,310	610,000	610,000	610,000	610,000	610,000	610,000
Proceeds from Land Sale	778,058			5,615,219						
Misc/Recycling	162,243	85,325	351,898	129,761	71,801	67,974	67,974	73,041	73,041	73,041
Interest	12,408	14,709	23,716	47,110	67,188	48,356	46,653	51,648	46,675	53,685
Total Taxes and Other	\$2,652,289	\$1,975,972	\$2,347,035	\$7,851,560	\$3,159,342	\$3,166,718	\$3,187,125	\$3,028,951	\$3,052,052	\$3,081,195
Grants/Contributions	\$ 411,798	\$ 231,616	\$ 364,297	\$ 898,520	\$ 224,336	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grants	\$ 411,798	\$ 231,616	\$ 364,297	\$ 898,520	\$ 224,336	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Non-Bond Revenue</b>	<b>\$ 3,064,087</b>	<b>\$ 2,207,588</b>	<b>\$ 2,711,332</b>	<b>\$ 8,750,080</b>	<b>\$ 3,383,678</b>	<b>\$ 3,166,718</b>	<b>\$ 3,187,125</b>	<b>\$ 3,028,951</b>	<b>\$ 3,052,052</b>	<b>\$ 3,081,195</b>
CIP Bonds			4,735,960		-	-	-	-	-	-
Total Bond Proceeds	\$ -		\$ 4,735,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund Transfer	\$ 1,145,000	\$ 750,000	\$ 475,000		\$ 1,250,000	1,000,000	-	-	-	-
Gen Fund Transfer - Regency Lane SSA			846,139							
Transfer from Other Funds				141,222	1,784,883	299,482				
Gen Fund/.5% sales tax transfer: Balance above policy	900,000	32,415	297,580	235,345	41,880	-	-	-	500,000	500,000
Grand Total Revenue	5,109,087	2,990,003	9,066,011	9,126,647	6,460,441	4,466,200	3,187,125	3,028,951	3,552,052	3,581,195
Less: Operating Expense	2,262	23,767	65,947	404,558	133,113	126,365	130,156	134,061	138,082	142,225
<b>Net before CIP</b>	<b>\$ 5,106,825</b>	<b>\$ 2,966,236</b>	<b>\$ 9,000,064</b>	<b>\$ 8,722,089</b>	<b>\$ 6,327,328</b>	<b>\$ 4,339,835</b>	<b>\$ 3,056,969</b>	<b>\$ 2,894,890</b>	<b>\$ 3,413,970</b>	<b>\$ 3,438,970</b>
Transfer to Redeem Outstanding GO Bonds				5,615,219						
Capital Projects #1 ONLY	4,900,017	3,718,198	6,362,271	4,502,145	7,751,762	4,825,000	3,140,500	3,143,500	3,063,500	3,063,500
<b>Total Capital Expenditures</b>	<b>\$ 4,900,017</b>	<b>\$ 3,718,198</b>	<b>\$ 6,362,271</b>	<b>\$ 10,117,364</b>	<b>\$ 7,751,762</b>	<b>\$ 4,825,000</b>	<b>\$ 3,140,500</b>	<b>\$ 3,143,500</b>	<b>\$ 3,063,500</b>	<b>\$ 3,063,500</b>
<b>Fund Balance 4/30</b>	<b>\$ 4,084,956</b>	<b>\$ 3,332,994</b>	<b>\$ 5,970,787</b>	<b>\$ 4,575,512</b>	<b>\$ 3,151,078</b>	<b>\$ 2,665,913</b>	<b>\$ 2,582,382</b>	<b>\$ 2,333,772</b>	<b>\$ 2,684,242</b>	<b>\$ 3,059,712</b>

**Current Forecast provides \$3.3 million per year**

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

	ACTUAL FY 2014	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023
<b>Fund Balance 5/1</b>	\$ 802,944	\$ 1,342,320	\$ 308,186	\$ 802,327	\$ 1,302,805	\$ 503,983	\$ 1,023,132	\$ 1,560,300	\$ 618,559	\$ 1,165,888
Revenue	\$ 565,427	\$ 649,027	\$ 495,591	\$ 491,088	\$ 504,029	\$ 511,589	\$ 519,263	\$ 527,052	\$ 534,958	\$ 542,982
Grants	-	49,762	14,958	9,519	49,723	-	-	-	-	-
Interest	3,322	1,384	342	1,551	7,900	7,560	17,905	31,206	12,371	23,318
Total Revenue	568,749	700,173	510,891	502,158	561,652	519,149	537,168	558,258	547,329	566,300
Total Capital Expenditures	29,373	1,734,307	16,750	1,680	1,360,474	-	-	1,500,000	-	-
Fund Balance 4/30	\$ 1,342,320	\$ 308,186	\$ 802,327	\$ 1,302,805	\$ 503,983	\$ 1,023,132	\$ 1,560,300	\$ 618,559	\$ 1,165,888	\$ 1,732,188

To fund street  
program FY24

Note: Assumes MFT allocations not impacted by State budget.

# THE CITY OF LAKE FOREST

## FIVE YEAR FUND BALANCE FORECAST

### PARK AND PUBLIC LAND FUND

	ACTUAL FY 2014	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023
<b>Fund Balance 5/1</b>	\$ 412,996	\$ 265,830	\$ 243,745	\$ 449,049	\$ 365,205	\$ 973,480	\$ 713,426	\$ 888,927	\$ 1,017,050	\$ 1,081,399
<b>Revenue</b>										
<u>Current Revenue</u>										
Grants	\$ 50,000	\$ 100,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park impact fees	31,335	98,872	348,934	78,338	720,728	125,344	188,016	125,344	94,008	814,736
Other					324,366					
Interest	1,307	904	2,170	2,818	8,181	14,602	12,485	17,779	20,341	21,628
Total Current Revenue	\$ 82,642	\$ 199,776	\$ 426,104	\$ 81,156	\$ 1,053,275	\$ 139,946	\$ 200,501	\$ 143,123	\$ 114,349	\$ 836,364
	-				-	-	-	-	-	-
<b>Net before CIP</b>	\$ 82,642	\$ 199,776	\$ 426,104	\$ 81,156	\$ 1,053,275	\$ 139,946	\$ 200,501	\$ 143,123	\$ 114,349	\$ 836,364
<b>Total Capital Expenditures- #1 Only</b>	\$ 229,808	\$ 221,861	\$ 220,800	\$ 165,000	\$ 445,000	\$ 400,000	\$ 25,000	\$ 15,000	\$ 50,000	\$ 300,000
<b>Fund Balance 4/30</b>	\$ 265,830	\$ 243,745	\$ 449,049	\$ 365,205	\$ 973,480	\$ 713,426	\$ 888,927	\$ 1,017,050	\$ 1,081,399	\$ 1,617,763

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 FY2019 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.

City of Lake Forest, Illinois  
**CAPITAL IMPROVEMENT PROGRAM**  
**FY 19 thru FY 23**

**PROJECTS BY FUNDING SOURCE**

Source	Project #	Priority	FY 19	FY 20	FY 21	FY 22	FY 23	Total
<b>Capital Fund</b>								
Agenda Management Software	CM-CC-02-18	1			20,000			20,000
City Hall Council Chambers Camera Replacement	CM-TV-01-18	1	22,500					22,500
Blade and SAN Environment	FIN-IT-01-11	1				66,600	160,400	227,000
EDMS Upgrade/Replacement	FIN-IT-01-20	1			70,000			70,000
Replacement Core Network Switch	FIN-IT-01-21	1		143,000				143,000
* IT Annual Hardware Expense	FIN-IT-03-12	1	170,000	107,000	180,000	183,400	89,600	730,000
IBM i Series Replacement	FIN-IT-03-19	1	80,000					80,000
Ambulance Cots	Fire-01-18	1		17,000				17,000
Fire Engine 216	Fire-02-18	1	525,000					525,000
Air Packs	Fire-03-18	1	72,000					72,000
Stryker Powerload	Fire-03-19	1	24,000					24,000
Turnout Gear	Fire-04-18	1	13,500	13,500	13,500	13,500	13,500	67,500
Autopulse	Fire-04-19	1	12,500					12,500
Radios	Fire-05-18	1	43,000					43,000
* Tree Replacement Program	PK-FOR-01-09	1	80,000	100,000	100,000	100,000	100,000	480,000
EAB Removals	PK-FOR-01-13	1	20,000					20,000
Police Digital Radios	Police-1-19	1	70,000					70,000
Firing Range Rehab	Police-1-20	1		60,000	60,000			120,000
Dickinson Hall Exterior Restoration Painting	PW-BLD-01-11	1	20,000					20,000
* ELAWA Capital Maintenance	PW-BLD-01-17	1	79,000	45,200	24,000	34,000	26,000	208,200
* Gorton Capital Maintenance	PW-BLD-02-14	1	45,000	55,500	42,000	76,000	11,500	230,000
Rec Front Entrance Door & Sidelight Replacement	PW-BLD-02-15	1	65,000					65,000
PSB Police Locker Room Exhaust Upgrade	PW-BLD-02-16	1		50,000				50,000
Stirling Hall HVAC Replacement	PW-BLD-02-17	1			45,000			45,000
CNW Paver Restoration	PW-BLD-02-19	1					170,000	170,000
Senior Center HVAC Replacements / Upgrades	PW-BLD-03-17	1			189,000			189,000
Stirling Hall; Door Replacements	PW-BLD-03-18	1	30,000					30,000
CNW HVAC Replacements	PW-BLD-04-18	1	15,000					15,000
Municipal Services: Garage air/gas sensors	PW-BLD-04-19	1					30,500	30,500
City Hall; Carpet replacement	PW-BLD-05-18	1	28,000					28,000
TTD Pillar Limestone Replacement	PW-BLD-05-19	1					30,000	30,000
Bennett Hall; Boiler replacement	PW-BLD-06-18	1		44,300				44,300
PSB Apparatus Bays LED Replacement	PW-BLD-06-19	1					19,000	19,000
City Hall; Boiler replacements	PW-BLD-07-18	1		80,000				80,000
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
Volwiler Hall: Door Replacements	PW-BLD-38-07	1	18,000					18,000
* Capital Equipment - General	PW-CEQ-01-09	1	450,000	450,000	450,000	450,000	450,000	2,250,000
* Annual Pavement Resurfacing Program (PRIMARY)	PW-ENG-01-09	1	1,000,000	1,000,000		1,000,000	1,000,000	4,000,000
* Annual Sidewalks/Curbs Replacement Program	PW-ENG-03-09	1	105,000	75,000	82,000	75,000	75,000	412,000
* Annual Pavement Crack Sealing	PW-ENG-04-18	1	30,000	30,000	30,000	30,000	30,000	150,000
* Annual Storm Sewer Lining Program	PW-ENG-06-09	1	100,000	100,000	200,000	100,000	100,000	600,000



Source	Project #	Priority	FY 19	FY 20	FY 21	FY 22	FY 23	Total
* Annual Pavement Patching Program (Potholes)	PW-ENG-06-14	1	175,000	155,000	100,000	215,000	138,000	783,000
* Concrete Streets Repair Project	PW-ENG-08-09	1	200,000	200,000	0	200,000	200,000	800,000
Storm Sewer Upgrade- Telegraph & White Oak, PH. II	PW-ENG-08-16	1			100,000			100,000
Emergency Repair- North Beach Access Road & Ravine	PW-ENG-08-18	1	750,000					750,000
Pavement Management Program	PW-ENG-09-09	1		65,000			70,000	135,000
Deerpath Streetscape Project Design	PW-ENG-10-18	1	10,000					10,000
Forest Park Bluff Monitoring Program	PW-ENG-12-18	1	20,000	20,000	20,000			60,000
Storm Sewer Upgrade Old Elm (Timber-Green Bay)	PW-ENG-13-13	1			920,000			920,000
Storm Sewer Upgrade Telegraph & White Oak Ph. I	PW-ENG-16-15	1			40,000			40,000
* Ditch & Ravine Improvements	PW-ENG-17-15	1	130,000	130,000	240,000	150,000	150,000	800,000
Conway Farms Drainage Improvement	PW-ENG-19-01	1			30,000			30,000
* Street Lights Upgrade to LED/Induction	PW-STR-01-12	1	25,000	10,000	10,000	10,000	15,000	70,000
* Longline Striping	PW-STR-02-09	1	92,000	94,000	96,000	96,000	92,000	470,000
Gas Light LED Conversions	PW-STR-02-18	1	70,500					70,500
* Bridges Maintenance and Miscellaneous Repairs	PW-STR-03-09	1	63,000	61,000	70,000	59,000	65,000	318,000
* Sign Replacement Program	PW-STR-04-10	1	10,000	10,000	12,000	15,000	15,000	62,000
Sanitary Sewer Smoke Testing	PW-WS-01-08	1	162,000					162,000
<b>Capital Fund Total</b>			4,825,000	3,140,500	3,143,500	3,063,500	3,063,500	17,236,000

### Cemetery Fund

Ravine Restoration	PK-CEM-05-07	1				200,000		200,000
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	90,000					90,000
Memorial Garden Phase 2 with Spire	PK-CEM-05-18	1		1,165,000				1,165,000
Ravine Trough Repair	PK-CEM-06-09	1		125,000				125,000
* Capital Equipment - Cemetery	PW-CEQ-04-09	1	30,000	30,000	70,000			130,000
<b>Cemetery Fund Total</b>			170,000	1,370,000	120,000	250,000	300,000	2,210,000

### Emergency Telephone Fund

Police Digital Radios	Police-1-19	1	102,807					102,807
<b>Emergency Telephone Fund Total</b>			102,807					102,807

### Golf Course Fund

* Capital Equipment - Golf	PW-CEQ-03-09	1	50,000	235,000	50,000	50,000	50,000	435,000
<b>Golf Course Fund Total</b>			50,000	235,000	50,000	50,000	50,000	435,000

### Motor Fuel Tax Fund

* Annual Pavement Resurfacing Program (PRIMARY)	PW-ENG-01-09	1			1,500,000			1,500,000
<b>Motor Fuel Tax Fund Total</b>					1,500,000			1,500,000

### Park & Public Land Fund

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
Forest Park Wooden Boardwalk Replacement	PK-PRK-01-20	1					300,000	300,000
Deerpath Park Tennis Surface Maintenance	PK-PRK-02-19	1				50,000		50,000
Waveland Park Playground Expansion & Surfacing	PK-PRK-03-18	1	50,000					50,000
South Park Tennis/Basketball Court Replacements	PK-PRK-04-18	1	150,000					150,000

Source	Project #	Priority	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Open Lands Park Redesign	PK-Rec-05-18	1	200,000					200,000
<b>Park &amp; Public Land Fund Total</b>			400,000	25,000	15,000	50,000	300,000	790,000
<b>Park and Recreation Fund</b>								
* Capital Equipment - Parks & Recreation	PW-CEQ-05-09	1	150,000	150,000	280,000	170,000	150,000	900,000
<b>Park and Recreation Fund Total</b>			150,000	150,000	280,000	170,000	150,000	900,000
<b>Police Restricted Fund</b>								
Police Digital Radios	Police-1-19	1	84,211					84,211
<b>Police Restricted Fund Total</b>			84,211					84,211
<b>Special Recreation Fund</b>								
* Multiple Buildings: ADA Compliance	PW-BLD-01-14	1	70,000	70,000				140,000
<b>Special Recreation Fund Total</b>			70,000	70,000				140,000
<b>Water and Sewer Fund</b>								
* Capital Equipment - Water	PW-CEQ-02-09	1	35,000	225,000	150,000	0	0	410,000
Water: Butler Dr (N of Foster Pl to Waveland Park)	PW-ENG-01-10	1					1,050,000	1,050,000
Water: Forest Hill Rd (Linden to Timber)	PW-ENG-03-10	1			490,000			490,000
* Annual Sanitary Sewer Lining Program	PW-ENG-05-09	1	272,000	175,000	110,000	165,000	35,000	757,000
Water: Mar Ln Watermain Replacement	PW-ENG-05-14	1			400,000			400,000
Water: Valley Rd (Old Elm - North)	PW-ENG-06-13	1			115,000	955,000		1,070,000
Water: Buena Rd (North-Old Elm)	PW-ENG-07-13	1			115,000			115,000
Southwest Sewer Force Main Replacement	PW-ENG-08-13	1	525,000					525,000
Church Rd Easement Sanitary Sewer Replacement	PW-ENG-09-13	1	55,000					55,000
Water: Lawrence Ave (Kimmer to Telegraph)	PW-ENG-18-18	1		1,000,000				1,000,000
WP: Membrane Filter Retrofit Proj. & QC Follow Up	PW-WP-01A-15	1	2,788,000					2,788,000
WP: 4th Floor Air Conditioning	PW-WP-01H-15	1	90,000					90,000
*General Engineering Support	PW-WP-06-15	1			20,000	20,000	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	95,000
Water Meter Replacement Project	PW-WS-01-19	1					275,000	275,000
<b>Water and Sewer Fund Total</b>			3,765,000	1,400,000	1,400,000	1,400,000	1,400,000	9,365,000
<b>GRAND TOTAL</b>			9,617,018	6,390,500	6,508,500	4,983,500	5,263,500	32,763,018

## Proposed F.Y. 2019 Capital Equipment

### General Fund

Department	Unit #(s)	New / Replace	Item	Budget
Police	6,8,9	Replace	Marked Police Cars	\$ 96,000
	20	Replace	CSO Pick-Up Truck	\$ 37,000
Streets	431	Replace	5-Yard Plow Truck	\$233,000
	441, 443 444, 445 446	Replace	Toolcats/Bombardiers	\$ 84,000
			<b>TOTAL:</b>	<b>\$450,000</b>

### Parks & Recreation Fund

Department	Unit #(s)	New / Replace	Item	Budget
Parks	322	Replace	Cabinet Truck	\$ 30,000
Forestry	18009, 126, 122	Replace	Compact Loader	\$120,000
			<b>TOTAL:</b>	<b>\$150,000</b>

### Golf Fund

Department	Unit #(s)	New / Replace	Item	Budget
Golf			Utility Carts	\$ 22,000
			Tow-Behind Blower	\$ 7,000
			Sod Cutter	\$ 5,000
			Beverage Cart	\$ 16,000
			<b>TOTAL:</b>	<b>\$ 50,000</b>

### Water Fund

Department	Unit #(s)	New / Replace	Item	Budget
Water & Sewer	906	Replace	4WD Ext. Cab P.U.	\$ 35,000
			<b>TOTAL:</b>	<b>\$ 35,000</b>

### Cemetery Fund

Department	Unit #(s)	New / Replace	Item	Budget
Cemetery	703	Replace	Utility Haulster	\$ 30,000
			<b>TOTAL:</b>	<b>\$ 30,000</b>

**CITY OF LAKE FOREST  
FISCAL YEAR 2019 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 FY2019 City-wide Revenue	% of FY2019 General Fund Revenue	Estimated Growth over Prior Year
1	Property Taxes	32.50%	54.31%	4.43%
2	Internal Service Charges	11.20%	2.11%	2.50%
3	Water/Sewer Charges	9.06%	n/a	2.50%
4	Inter-fund Transfers	5.07%	n/a	n/a
5	Municipal Utility Taxes	4.12%	9.83%	n/a
6	Park/Recreation Fees	3.78%	n/a	3.5%
7	Sales Tax	3.24%	7.75%	1.88%
8	Golf Course Fees	2.03%	n/a	1.9%
9	Real Estate Transfer Tax	1.86%	n/a	n/a
10	Income Tax	1.85%	4.42%	-7.68%
11	Motor Vehicle Licenses	1.53%	3.65%	n/a
12	Building Permits	.99%	2.36%	n/a
	TOTAL	77.21%	84.43%	

On the following pages, a detailed description of these revenue sources is provided along with the assumptions incorporated in the FY2019 budget projection.

## 1. Property Tax

Budget Estimate: \$27,468,438

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 FY2019 revenue estimate is based on the 2017 tax levy, which represented a 4.43% increase over the 2016 extension, as well as Special Service Area tax levies.

## 2. Internal Service Charges

Budget Estimate: \$9,462,977

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

## 3. Water and Sanitary Sewer Charges

Budget Estimate: \$7,656,325

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, 2018. 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: \$4,284,324

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

## 5. Municipal Utility Taxes

Budget Estimate: \$3,478,300

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

#### 6. Parks/Recreation Fees

Budget Estimate: \$3,195,963

The Parks and Recreation Fund budget is partially supported (approximately 35%) by fees. A variety of programs are provided and fees are established in consultation with the Parks and Recreation Board. Overall, parks and recreation fees are projected to increase an average of 3.50% compared to the prior year.

#### 7. Sales Tax

Budget Estimate: \$2,742,000

The City receives a 1.00% municipal tax on sales within the City and has implemented a .50% home-rule sales tax as well. These taxes are collected by the Illinois Department of Revenue and remitted to the City on a monthly basis. The home rule sales tax revenue is transferred from the General Fund to the 2003D Storm Sewer and 2004B Storm Sewer debt service funds, as the revenue source was committed to the debt service of bond-financed storm sewer improvements. In the State of Illinois' FY2018 budget, a 2% administrative fee was imposed on home rule sales tax collections. In FY2019, the City has projected growth in sales tax revenue of 1.88% over FY2017.

#### 8. Golf Course Fees

Budget Estimate: \$1,712,873

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 FY2019 are underway. Capital improvements to the course in FY2018 were designed specifically to enhance the course's ability to generate revenue.

#### 9. Real Estate Transfer Tax

Budget Estimate: \$1,575,638

Pursuant to a March 2006 voter-approved referendum, the City imposes a real estate transfer tax on the sale of real estate within the City. The revenue is deposited into the Capital Improvements Fund and serves as the primary ongoing revenue source for the Five-Year Capital Improvement Program, funding the ongoing maintenance of the City's infrastructure (streets, sidewalks, storm sewers, etc.). The rate is \$4.00 per \$1,000 of full actual consideration. This revenue source varies widely from year to year, driven by national and local housing trends, the frequency of real estate transfers and sales price.

#### 10. Income Tax

Budget Estimate: \$1,563,706

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

one-year, 10% reduction in income tax distributions to local governments. The City's FY2019 Budget anticipates that the 10% reduction will continue, resulting in a reduction in anticipated revenue compared to the prior year.

11. Motor Vehicle Licenses

Budget Estimate: \$1,290,300

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. The FY2019 revenue estimate assumes no increase over the prior year.

12. Building Permits

Budget Estimate: \$833,600

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

## City of Lake Forest, Illinois

### Summary of Revenues

FY 2017 Actual	Description	FY2018 Budget	FY2018 Estimate	FY2019 Budget
<u>GENERAL FUND</u>				
13,636,918	Current Levy - Property Tax	13,913,616	13,635,355	14,367,553
114,525	SSA Taxes	54,565	54,565	54,565
1,211,587	Firefighter Pension Levy	1,221,762	1,197,348	1,541,953
1,895,500	Police Pension Levy	1,900,008	1,862,028	2,105,888
1,165,638	IMRF/Social Security Levy	1,173,376	1,149,936	1,198,046
2,190,065	Municipal Sales Tax	2,244,000	2,092,040	2,142,000
639,542	Home Rule Sales Tax	644,612	599,489	600,000
102,150	Personal Property Repl Tax	73,500	79,751	80,000
1,176,955	Utility Tax - Electric	1,220,000	1,146,800	1,200,000
799,918	Utility Tax - Gas	750,000	817,500	800,000
328,746	Utility Tax - Water	310,000	313,100	320,000
1,290,556	Utility Tax - Telecom	1,287,000	1,158,300	1,158,300
225,029	Road and Bridge Tax	220,000	224,130	225,000
169,736	Hotel/Motel Tax	178,500	180,000	183,600
132,675	Business Licenses	142,525	141,940	142,415
1,468,663	Building Permits	1,272,400	1,502,300	968,400
1,252,010	Motor Vehicle Licenses	1,277,040	1,265,000	1,290,300
43,685	Landscape Licenses	37,500	43,000	43,500
30,858	Dog/Cat Licenses	31,620	31,620	32,252
8,764	Special Events	7,000	2,550	6,500
8,218	State Grant	0	4,336	0
1,828,827	Income Tax	1,801,314	1,693,707	1,563,706
477,719	Local Use Tax	490,188	490,000	499,800
529,938	Cable TV	533,025	524,000	535,000
124,974	CROYA Fees	122,000	122,000	122,000
1,146,755	Charges for Services	1,183,995	1,344,279	1,191,799
678,930	Parking Fees	666,620	711,940	721,069
218,167	Development Fees	118,030	239,530	125,030
362,393	Fines and Forfeits	256,500	277,000	277,000
193,087	Interest	192,647	387,647	387,882
175,466	Rental	180,276	153,662	155,010
0	Contributions/Donations	0	200	0
10	Public Safety Pension Fee	290,000	290,000	580,000
710,856	Administrative Services	728,625	728,625	746,841
59,302	Other Revenue	10,000	25,000	10,000
<u>34,398,162</u>		<u>34,532,244</u>	<u>34,488,678</u>	<u>35,375,409</u>
<u>FLEX FUND</u>				
<u>151</u>	Interest	<u>0</u>	<u>150</u>	<u>150</u>



FY 2017 Actual	Description	FY2018 Budget	FY2018 Estimate	FY2019 Budget
<u>LF HOSPITAL FUND</u>				
0	Building Permits	0	0	0
16,271	Interest	9,000	16,000	0
<u>16,271</u>		<u>9,000</u>	<u>16,000</u>	<u>0</u>
<u>MS SITE PROJECT FUND</u>				
2,368,712	Building Permits	0	0	0
9,041	Interest	16,874	20,000	3,145
<u>2,377,753</u>		<u>16,874</u>	<u>20,000</u>	<u>3,145</u>
<u>PARK AND PUBLIC LAND</u>				
78,338	Park Impact Fees	62,672	720,728	125,344
2,818	Interest	2,739	8,181	14,602
0	Interfund Transfer	385,604	324,366	0
0	Foundation Reimbursement	0	0	0
<u>81,156</u>		<u>451,015</u>	<u>1,053,275</u>	<u>139,946</u>
<u>MOTOR FUEL TAX</u>				
9,519	Federal Grant	0	49,723	0
491,088	MFT Allotment	504,029	504,029	511,589
1,551	Interest	3,750	7,900	7,560
<u>502,158</u>		<u>507,779</u>	<u>561,652</u>	<u>519,149</u>
<u>EMERGENCY TELEPHONE</u>				
280,388	E-911 Surcharge	245,000	245,400	246,000
1,202	Interest	900	2,246	2,000
<u>281,590</u>		<u>245,900</u>	<u>247,646</u>	<u>248,000</u>
<u>SENIOR RESOURCES</u>				
255,794	Charges for Services	313,940	287,413	304,150
1,208	Interest	744	3,000	3,000
65,000	Foundation Support	68,000	68,000	69,000
239,611	General Fund Transfer	238,853	228,853	250,529
<u>561,613</u>		<u>621,537</u>	<u>587,266</u>	<u>626,679</u>
<u>PARKS AND RECREATION</u>				
5,058,134	Property Tax Levy	5,104,423	5,099,602	5,209,017
42,792	Personal Property Repl Tax	40,000	40,000	40,000
5,000	Grant Revenue	0	0	0
14,280	Sport Field Improv Fees	11,990	10,140	11,440
2,548,162	Charges for Services	3,258,659	2,691,715	3,173,523
31,385	Interest	25,000	37,960	25,000
162,911	Contributions/Donations	221,500	212,709	159,500
364,498	General Fund Transfer	305,000	305,000	305,000
0	Sale of Equipment	0	1,485	0
<u>8,227,162</u>		<u>8,966,572</u>	<u>8,398,611</u>	<u>8,923,480</u>

FY 2017 Actual	Description	FY2018 Budget	FY2018 Estimate	FY2019 Budget
	<u>PARKS EQUIP RESERVE</u>			
1,458	Interest	1,000	1,800	2,000
150,000	Equipment Reserve	150,000	150,000	150,000
151,458		151,000	151,800	152,000
	<u>SPECIAL RECREATION</u>			
414,039	Special Recreation Levy	440,040	438,381	465,040
3,776	Interest	1,858	8,500	8,834
417,815		441,898	446,881	473,874
	<u>CEMETERY</u>			
1,058,367	Charges for Services	666,380	707,550	661,350
0	Grant Revenue	0	80,000	0
83,090	Interest	50,000	85,000	50,000
568,024	Gain on Investments	0	0	0
42,719	Other Revenue	12,000	12,240	12,000
1,752,200		728,380	884,790	723,350
	<u>FOREIGN FIRE INSURANCE</u>			
103,596	Foreign Fire Insurance Tax	100,000	121,143	100,000
671	Interest	0	0	0
104,267		100,000	121,143	100,000
	<u>DRUG ASSET FORFEITURE</u>			
8,525	Drug Asset Forfeiture	2,100	0	0
282	Interest	115	468	0
8,807		2,215	468	0
	<u>POLICE RESTRICTED FUNDS</u>			
21,500	DUI/Tow Impound Fees	21,100	17,000	21,000
0	Drug Asset Forfeiture	0	0	2,100
8,542	Senate Bill 740	8,500	10,000	9,500
0	E-citation Fee	0	900	1,000
721	Interest	400	1,863	1,900
0	Interfund Transfer	0	42,686	0
5,000	Sale of Property	0	0	0
35,763		30,000	72,449	35,500
	<u>HOUSING TRUST</u>			
48,000	Demolition Tax	48,000	36,000	48,000
0	Payment in Lieu	0	650,000	0
5,668	Interest	5,600	12,000	14,000
53,668		53,600	698,000	62,000

FY 2017 Actual	Description	FY2018 Budget	FY2018 Estimate	FY2019 Budget
	<u>CAPITAL IMPROVEMENTS</u>			
0	Current Levy - Property Tax	822,000	822,000	816,750
9,764	SSA Tax	9,764	9,764	9,764
48,000	Demolition Tax	48,000	36,000	48,000
1,398,160	Real Estate Transfer Tax	1,328,480	1,552,353	1,575,638
805,731	Grant Revenue	0	224,336	0
712,740	Charges for Services	643,613	647,037	643,210
47,110	Interest	33,337	67,188	48,356
92,789	Contributions/Donations	0	0	0
4,678	Other Revenue	5,000	5,000	5,000
235,346	Fund Transfers In	1,834,883	3,076,763	1,299,482
5,615,219	Sale of Property	0	0	0
15,889	Sale of Equipment	20,000	20,000	20,000
0	Insurance Reimbursements	0	0	0
8,985,426		4,745,077	6,460,441	4,466,200
	<u>ROUTE 60 BRIDGE</u>			
4,148	Interest	0	0	0
	<u>ROUTE 60 INTERSECTION</u>			
1,844	Interest	0	0	0
	<u>LAUREL/WESTERN REDEV</u>			
0	Property Tax Revenue	0	0	116,032
13,747	Interest	5,000	16,000	2,032
13,747		5,000	16,000	118,064
	<u>DEBT SERVICE FUNDS (COMBINED)</u>			
17,267	Interest	10,783	25,992	22,681
7,214,539	Fund Transfers In	886,212	841,089	839,313
2,422,759	Property Tax Revenue	1,652,698	1,662,814	1,764,191
153,915	Federal Interest Subsidy	151,697	152,012	149,256
9,808,480		2,701,390	2,681,907	2,775,441
	<u>WATER AND SEWER</u>			
150,458	Other Fees/Charges	148,000	102,425	101,410
225,262	Water Tower Lease	178,700	191,631	185,602
868,781	Sanitary Sewer Fees	882,000	876,000	876,400
6,581,008	Water Fees	6,738,641	6,614,654	6,779,925
43,271	Interest	45,000	80,000	82,000
46,804	Other Revenue	70,200	13,800	22,600
825,013 *	Fund Transfer In	750,008	750,008	0
8,740,597		8,812,549	8,628,518	8,047,937

\* YE adjusting entry for financial reporting purposes.

FY 2017 Actual	Description	FY2018 Budget	FY2018 Estimate	FY2019 Budget
	<u>WATER AND SEWER CAPITAL</u>			
0	Bond Proceeds	9,300,000	9,366,875	0
13,504	Interest	37,267	106,631	62,920
3,874	SSA Taxes	3,927	3,928	3,927
1,400,000	Fund Transfer In	1,400,000	1,400,000	1,400,000
1,417,378		10,741,194	10,877,434	1,466,847
	<u>GOLF COURSE</u>			
1,606,654	Charges for Services	1,680,546	1,540,736	1,712,873
1,593	Interest	2,300	6,207	0
358,000	Fund Transfer In	1,150,000	1,280,000	50,000
1,966,247		2,832,846	2,826,943	1,762,873
	<u>FLEET</u>			
7,360	Interest	5,000	15,000	10,000
1,972,890	Charges for Services	1,644,797	1,644,797	1,748,788
3,943	Other Revenue	5,000	5,422	4,000
1,984,193		1,654,797	1,665,219	1,762,788
	<u>LIABILITY INSURANCE</u>			
9,171	Interest	11,570	21,000	40,000
1,327,356	Charges for Services	1,327,348	1,327,348	1,327,348
575,497	Change in Excess Surplus	0	0	0
1,912,024		1,338,918	1,348,348	1,367,348
	<u>SELF INSURANCE</u>			
5,336,318	Charges for Services	5,670,000	5,375,000	5,640,000
36,003	Interest	27,000	61,233	65,000
5,372,321		5,697,000	5,436,233	5,705,000
	<u>FIRE PENSION</u>			
1,211,587	Property Tax Levy	1,221,762	1,217,467	1,541,953
743,167	Interest	600,000	750,000	750,000
290,383	Employee Contributions	297,250	298,000	305,000
220	Public Safety Pension Fee	90,000	89,900	180,000
2,370,324	Gain/Loss on Investments	1,740,930	1,800,000	1,760,000
4,615,681		3,949,942	4,155,367	4,536,953
	<u>POLICE PENSION</u>			
1,895,500	Property Tax Levy	1,900,000	1,891,849	2,105,888
495,186	Interest	500,000	550,000	550,000
371,695	Employee Contributions	383,000	370,000	375,000
717	Public Safety Pension Fee	200,000	200,100	400,000
2,221,093	Gain/Loss on Investments	1,513,220	2,000,000	1,700,000
4,984,191		4,496,220	5,011,949	5,130,888
<b>98,776,271</b>	<b>GRAND TOTAL</b>	<b>93,832,947</b>	<b>96,857,168</b>	<b>84,523,021</b>

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



### Introduction

#### Mission Statement

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

#### Vision Statement

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

### FY2018 Highlights

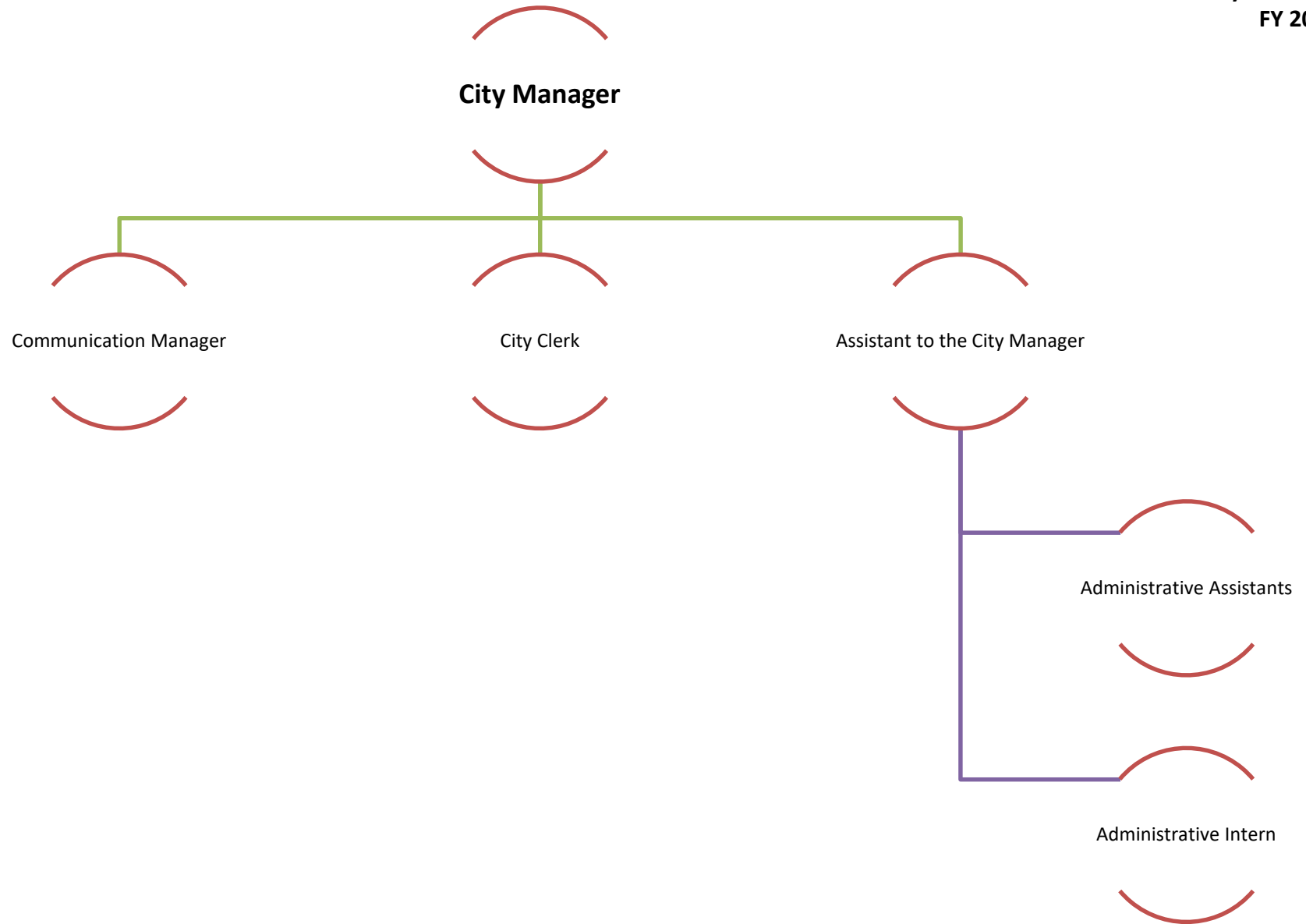
- Continued to make progress on the Telegraph Road Train Station Underpass and Amtrak Stop project. \* **(Multi-Modal Transportation and Infrastructure)**
- Completion of final grant-funded stage of the Central Business District Train Station Renovation Project including the expansion of new restroom facilities and renovation of main lobby area. \* **(Multi-Modal Transportation and Infrastructure)**
- Continued implementation of the City's Marketing Campaign for The City of Lake Forest. \* **(Business and Economic Vitality)**
- Completed the second supplement to the Lake Forest City Code of Ordinances.
- Completed an organizational restructuring of the City's Cable TV (LFTV) Division of the City Manager's Office at a savings of roughly \$175,000. \* **(Fiscal Stewardship)**
- Adopted a new five-year Strategic Plan for 2017-2021.
- 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, Recreation and Leisure)**
- 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.
- Executed ground lease and water tower leases with two wireless providers.
- Assisted with the review and update of the Elawa Farm Master Plan and Special Use Permit. \* **(Environmental Sustainability, Recreation and Leisure)**

- Developed new methodology for evaluating the City's Core and Elective service listings for each department. \* **(Fiscal Stewardship)**
- Developed a new strategic plan implementation tracking tool.
- Continued negotiations with Lake Forest Open Lands Association regarding the transfer of City-owned property within the McCormick Ravine.
- Negotiated the sale of City-owned property to enhance the McKinley Road Redevelopment Project.
- Re-established the Fire Vision 2020 Committee to explore capital and operational enhancements to improve the Fire Department's service capacity. \* **(Fiscal Stewardship)**
- Provided staff support for the ongoing promotion of the Deerpath Golf Course Renovation Project. \* **(Community Character, Health and Safety)**
- Facilitated the coordination of the third BMW Championship at Conway Farms Golf Club in September 2017.

#### **FY2019 Initiatives and Programs**

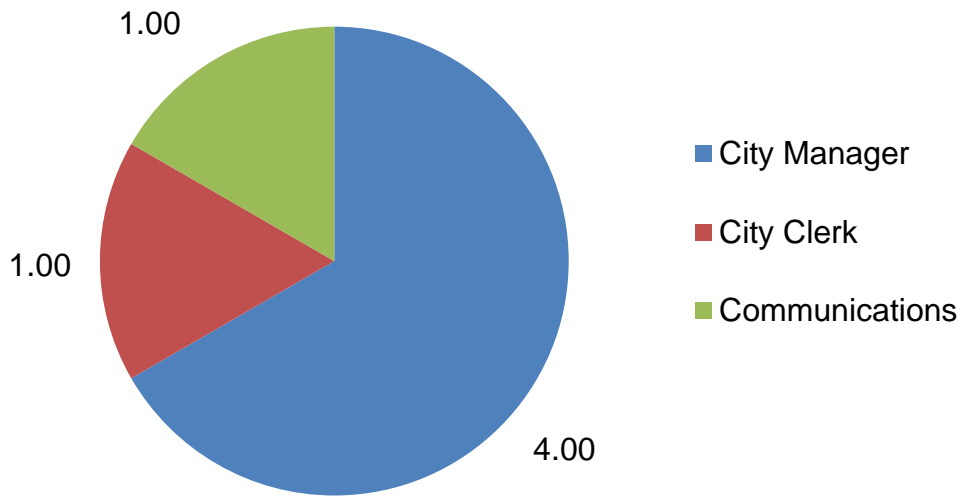
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- Negotiate new leases for vacant commercial tenant spaces at the Central Business District Train Station and Telegraph Road Train Station in west Lake Forest.
- Continue City-wide review of Records Retention Policy.
- Negotiate new Franchise Agreement with Comcast.
- Facilitate discussions/operating agreement with the Elawa Farm Foundation regarding its operation and ongoing use of Elawa Farm. \* **(Environmental Sustainability, Recreation and Leisure)**
- Assist the Fire Department with investigation of consolidation opportunities with local fire departments or districts. \* **(Fiscal Stewardship)**
- Upgrade cameras in the City Council Chamber. \* **(Community Character, Health and Safety)**
- Investigate the implementation of a pilot commuter transit program in conjunction with Northwestern Medicine Lake Forest Hospital, Lake Forest College, and Lake Forest Place. \* **(Multi-Modal Transportation and Infrastructure)**
- Continue the implementation of the Community Marketing Campaign. \* **(Business and Economic Vitality)**
- Review and restructure/streamline internal customer service process regarding licenses and permits issued within the Office of the City Manager. \* **(Fiscal Stewardship)**
- Implement new BS&A software solutions to assist with improving internal and external business processes through the deployment of the Enterprise Resource Planning software solution. \* **(Fiscal Stewardship)**
- Cross train staff within the department to provide increased flexibility to respond to shifting demands for service and continue to explore shared services or consortium opportunities with other governmental agencies. \* **(Fiscal Stewardship)**

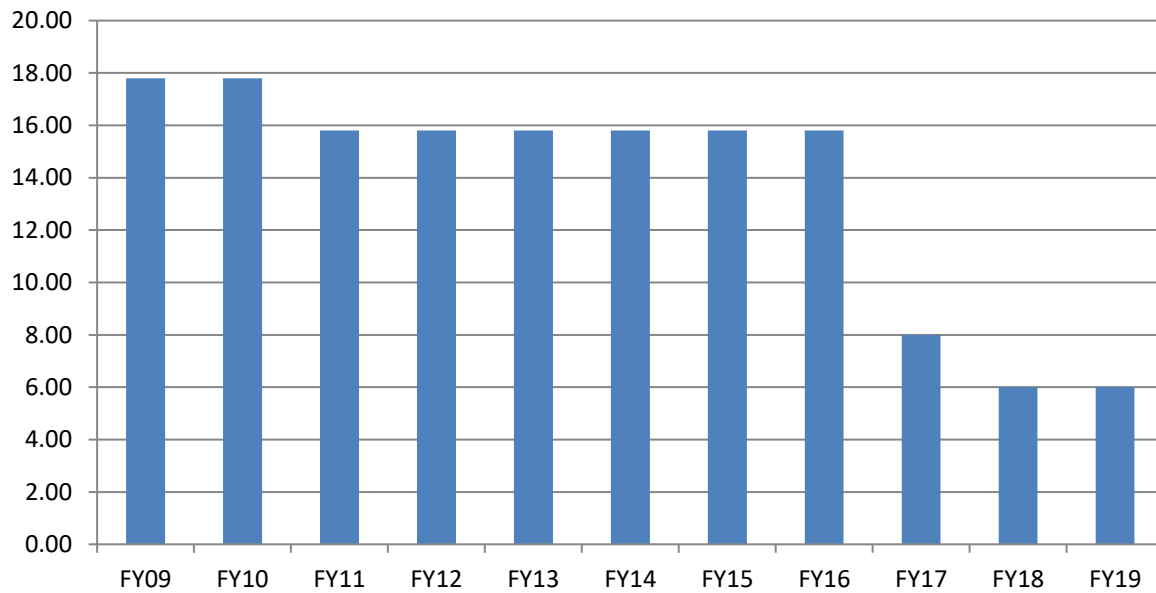


THE CITY OF LAKE FOREST  
FY2019  
LEGISLATIVE AND ADMINISTRATIVE

**Full Time Staff by Functional Areas**



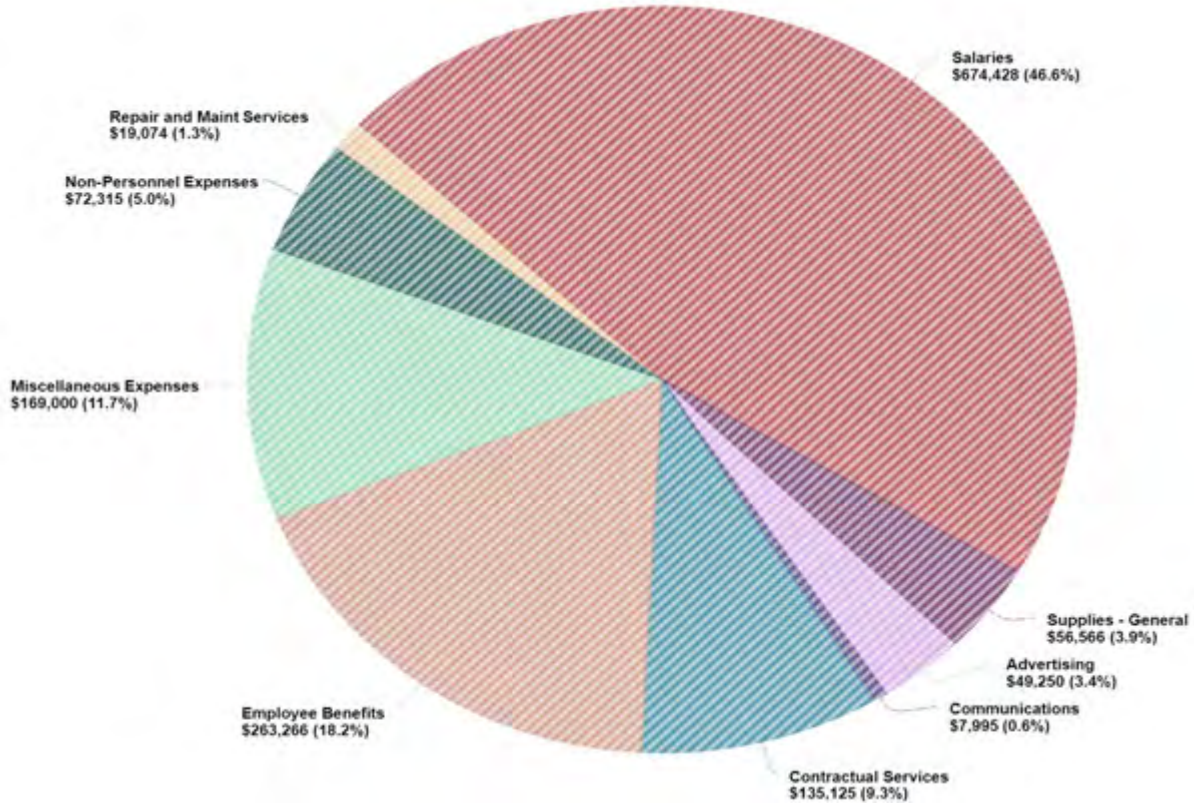
**Full-Time Personnel History**



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



## FY19 EXPENSES



### Budget Data

FY2018 Amended	\$1,628,065
FY2019 Budget	\$1,447,019
Change from Prior Year:	-\$181,046

<u>LEGISLATIVE AND ADMINISTRATIVE</u>	<u>FY2018 Amended</u>	<u>FY2019 Budget</u>	<u>Change</u>
City Council	\$478,941	\$409,565	-14.49%
City Manager	\$995,545	\$999,352	0.38%
Cable TV	\$153,579	\$38,102	-75.19%
	\$1,628,065	\$1,447,019	-11.12%

City Council reduction due to transfer of Economic Development to Community Development. Full savings of Cable TV contracting in FY18 realized in FY2019.

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

Fund- General

Department - City Council

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1101-411-21-11	Special Events	\$ (3,500)	\$ -		
101-1101-411-29-03	Membership Dues	\$ 12,978	\$ 13,000	\$ 14,609	\$ 19,390
101-1101-411-29-10	Meetings and Exp. Reimb.	\$ 7,912	\$ 25,500	\$ 23,497	\$ 26,750
101-1101-411-35-10	Contractual Services	\$ 45,005	\$ 64,650	\$ 64,928	\$ 103,825
101-1101-411-35-42	Economic Development	83,314	127,000	91,258	-
101-1101-411-54-10	Legal / Advertising/ County Recordation	\$ 890	\$ 2,000	\$ 1,500	\$ 3,500
101-1101-411-54-21	Communication/Marketing	3,469	37,950	34,852	45,750
101-1101-411-60-12	Postage	\$ 15,865	\$ 12,500	\$ 10,795	\$ 11,000
101-1101-411-60-13	Printing- Ward, Dialogue and Town Hall	\$ 21,449	\$ 27,500	\$ 27,576	\$ 30,350
101-1101-411-84-61	Special Events	\$ 32,698	\$ 5,000	\$ 5,414	\$ 59,000
101-1101-411-84-95	Contingency	\$ 113,635	\$ 163,841	\$ 163,841	\$ 110,000
	<b>TOTAL</b>	<b>\$ 333,715</b>	<b>\$ 478,941</b>	<b>\$ 438,270</b>	<b>\$ 409,565</b>

THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Office of the City Manager

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1202-413-10-10	Salaries	\$ 616,304	\$ 650,151	\$ 644,350	\$ 647,391
101-1202-413-10-20	Temporary Salaries	\$ 12,510	\$ 14,485	\$ 14,838	\$ 22,620
101-1202-413-10-30	Overtime	\$ 411	\$ 1,104		\$ 1,132
101-1202-413-10-40	Longevity	\$ 2,510	\$ 2,875	\$ 2,950	\$ 3,285
101-1202-413-20-10	Insurance Medical	\$ 116,296	\$ 126,127	\$ 122,663	\$ 132,199
101-1202-413-20-11	Insurance Dental	\$ 3,454	\$ 3,618	\$ 3,502	\$ 3,696
101-1202-413-20-12	Insurance Life	\$ 576	\$ 648	\$ 623	\$ 648
101-1202-413-20-20	Social Security	\$ 37,797	\$ 38,616	\$ 42,420	\$ 40,881
101-1202-413-20-30	IMRF	\$ 75,467	\$ 78,512	\$ 77,611	\$ 84,654
101-1202-413-20-40	Flexi Benefits	\$ 2,453	\$ 1,188	\$ 1,188	\$ 1,188
101-1202-413-29-01	Training and Education	\$ 6,381	\$ 7,500	\$ 4,500	\$ 8,500
101-1202-413-29-03	Membership Dues	\$ 5,754	\$ 5,100	\$ 6,115	\$ 6,550
101-1202-413-29-04	Publications & Subscriptions	\$ 1,623	\$ 1,815	\$ 1,000	\$ 1,125
101-1202-413-29-10	Meetings and Exp. Reimb. (Incl. Food)	\$ 8,711	\$ 12,500	\$ 9,600	\$ 10,000
101-1202-413-35-10	Contractual Services (FED EX)	\$ 7,571	\$ 1,500	\$ 250	\$ 750
101-1202-413-43-16	IT Maintenance	\$ 11,556	\$ 11,731	\$ 11,731	\$ 12,748
101-1202-413-43-20	Maintenance of Equipment	\$ 4,917	\$ 16,330	\$ 13,900	\$ 2,490
101-1202-413-53-11	Cell Phone	\$ 7,631	\$ 8,025	\$ 8,450	\$ 7,995
101-1202-413-60-10	Office Supplies	\$ 10,356	\$ 11,970	\$ 11,100	\$ 10,250
101-1202-413-60-13	Printing	\$ 159	\$ 1,000	\$ 375	\$ 500
101-1202-413-60-20	Minor Equipment	\$ (14)	\$ 750	\$ 500	\$ 750
TOTAL		\$ 932,423	\$ 995,545	\$ 977,666	\$ 999,352

# THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Office of the City Manager - Cable TV

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1203-413-10-10	Salaries	\$ 146,324	\$ 67,825	\$ 63,567	\$ -
101-1203-413-10-40	Longevity	\$ 645	\$ -		\$ -
101-1203-413-20-10	Insurance Medical	\$ 32,233	\$ 5,525	\$ 5,356	\$ -
101-1203-413-20-11	Insurance Dental	\$ 1,151	\$ 201	\$ 195	\$ -
101-1203-413-20-12	Insurance Life	\$ 192	\$ 36	\$ 35	\$ -
101-1203-413-20-13	Unemployment Insurance	\$ -	\$ 18,824	\$ 18,824	\$ -
101-1203-413-20-20	Social Security	\$ 10,700	\$ 5,189	\$ 4,775	\$ -
101-1203-413-20-30	IMRF	\$ 17,800	\$ 5,030	\$ 4,389	\$ -
101-1203-413-20-40	Flexi Benefits	\$ 407	\$ -	\$ 19	\$ -
101-1203-413-35-10	Contractual Services	\$ 2,844	\$ 26,750	\$ 24,000	\$ 30,550
101-1203-413-43-01	Fleet Rental	\$ 5,291	\$ 721	\$ 721	\$ -
101-1203-413-43-16	IT Maintenance	\$ 3,072	\$ 2,978	\$ 2,978	\$ 3,336
101-1203-413-43-20	Maintenance of Equipment	\$ -	\$ 1,000	\$ 400	\$ 500
101-1203-413-60-10	Office Supplies	\$ 509	\$ 500	\$ 200	\$ 216
101-1203-413-60-20	Minor Equipment	\$ 8,883	\$ 19,000	\$ 6,000	\$ 3,500
TOTAL		\$ 230,051	\$ 153,579	\$ 131,459	\$ 38,102

## Finance and Information Technology



### Introduction

#### Mission Statement

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

#### Vision Statement

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

### FY2018 Highlights

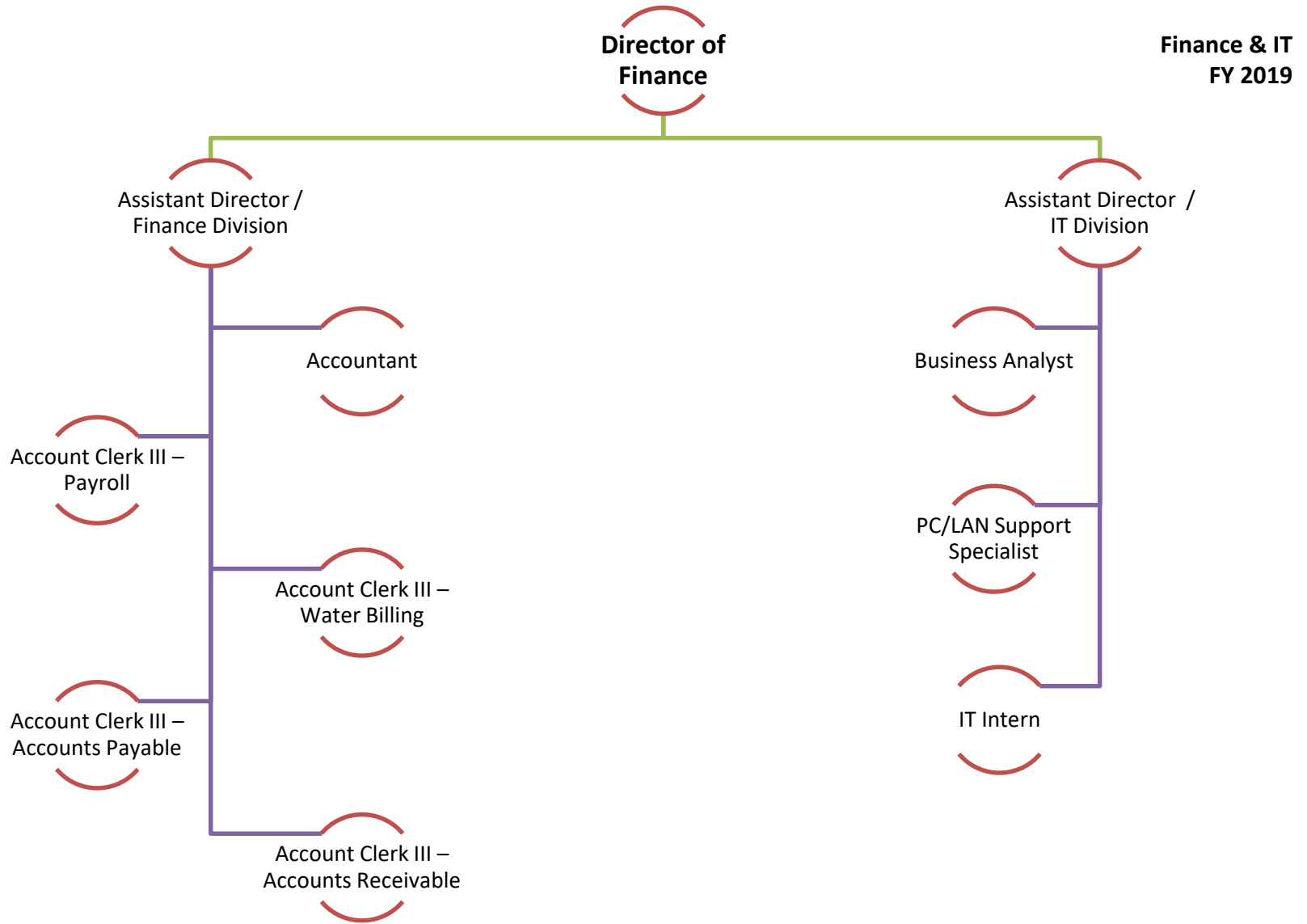
- For the 39<sup>th</sup> consecutive year, the City was awarded a Certificate of Achievement for Excellence in Financial Reporting for its FY17 Comprehensive Annual Financial Report (CAFR).
- For the 2<sup>nd</sup> year in a row, the City was awarded the Distinguished Budget Presentation Award for its FY2018 Budget document by the Government Finance Officers Association.
- Issued a Request for Proposals (RFP) for a new Enterprise Resource Planning (ERP) system for the City's financial and land use software; coordinated a City-wide committee to assess proposals received and select a vendor for recommendation to the City Council; began implementation of BS&A Software. \* **(Fiscal Stewardship)**
- Coordinated efforts to examine alternative funding approaches for the City's public safety pension obligations; implemented significant changes to the actuarial valuation assumptions for 4/30/17 included in the 2017 tax levy ordinance. \* **(Fiscal Stewardship)**
- Implemented a change in vendor for the City's vehicle/animal license and parking permit program projected to save \$46,000 per year.
- Conducted a comprehensive capital investment analysis to assess capital funding requirements by class of asset based on inventory and current replacement costs. \* **(Fiscal Stewardship)**
- Implemented an enhanced financial transparency initiative on the City's web site allowing residents to view City financial data via the OpenGov application. \* **(Fiscal Stewardship)**
- Coordinated issuance of \$9.295 million in General Obligation Bonds to fund the Water Treatment Plant improvements

- Maintained the City's Aaa bond rating with Moody's. \* **(Fiscal Stewardship)**
- Replaced 35 personal computers, 9 laptops, 3 hybrid laptops and 9 iPads.
- Completed technology initiatives including: Office 365 Phase 2 (transition to OneDrive); support for Police department E-ticketing project; security awareness training for all City employees and Payment Card Industry (PCI) compliance training for employees involved in credit card transactions; Disaster Recovery plan testing and documentation; replacement of Wi-Fi in all City facilities; and contracted with an outside vendor to conduct an IT Security Audit.

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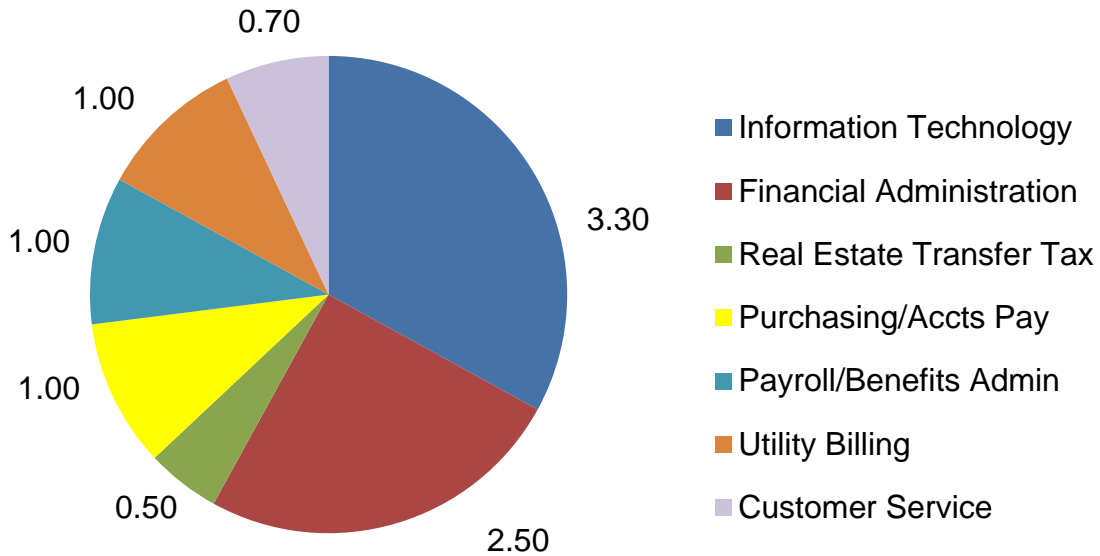
#### **FY2019 Initiatives and Programs**

- Complete the implementation of BS&A Software, the new Enterprise Resource Planning (ERP) system approved by City Council in December 2017. This implementation project will include all aspects of the Finance Department's operations, requiring significant effort by all department staff. \* **(Fiscal Stewardship)**
- Evaluate options and begin implementation to replace the City's current Electronic Data Management System (EDMS), which will reach end of support in December 2018. \* **(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)**
- Implement a new City-wide budget development process utilizing the City's new ERP system. \* **(Fiscal Stewardship)**
- Implement a more robust investment program with the goal of enhancing investment earnings. \* **(Fiscal Stewardship)**
- Support implementation of a maintenance/work order software system.
- Implement cloud-based solutions when shown to be in the best interests of the City.

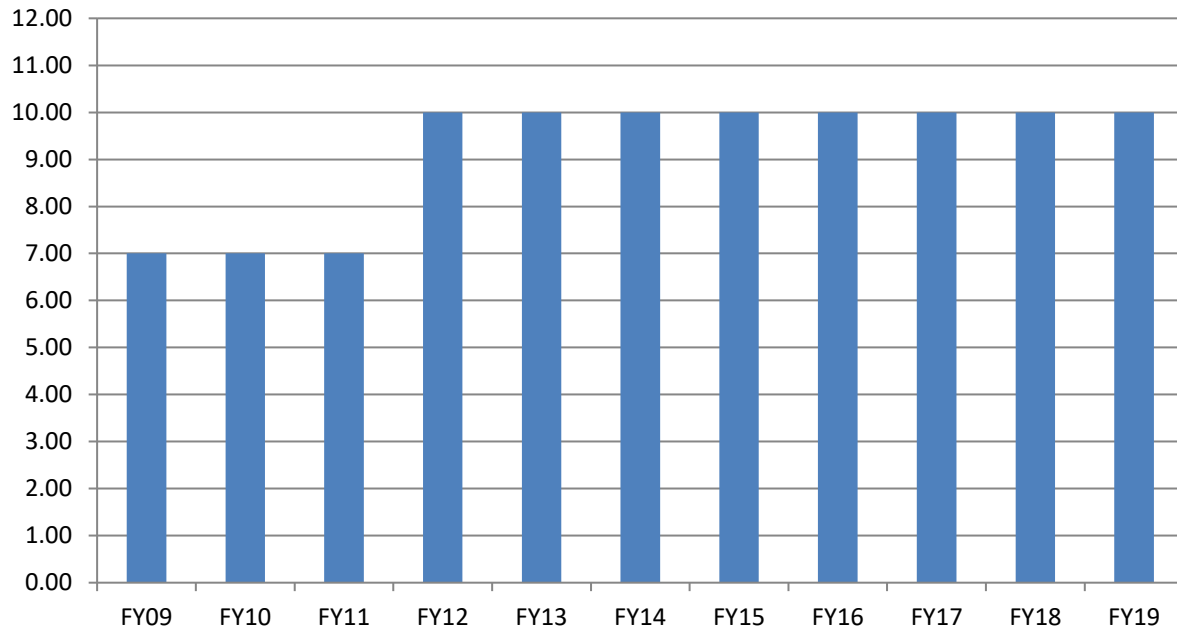


THE CITY OF LAKE FOREST  
FY2019  
FINANCE AND INFORMATION TECHNOLOGY

**Full Time Staff by Functional Areas**



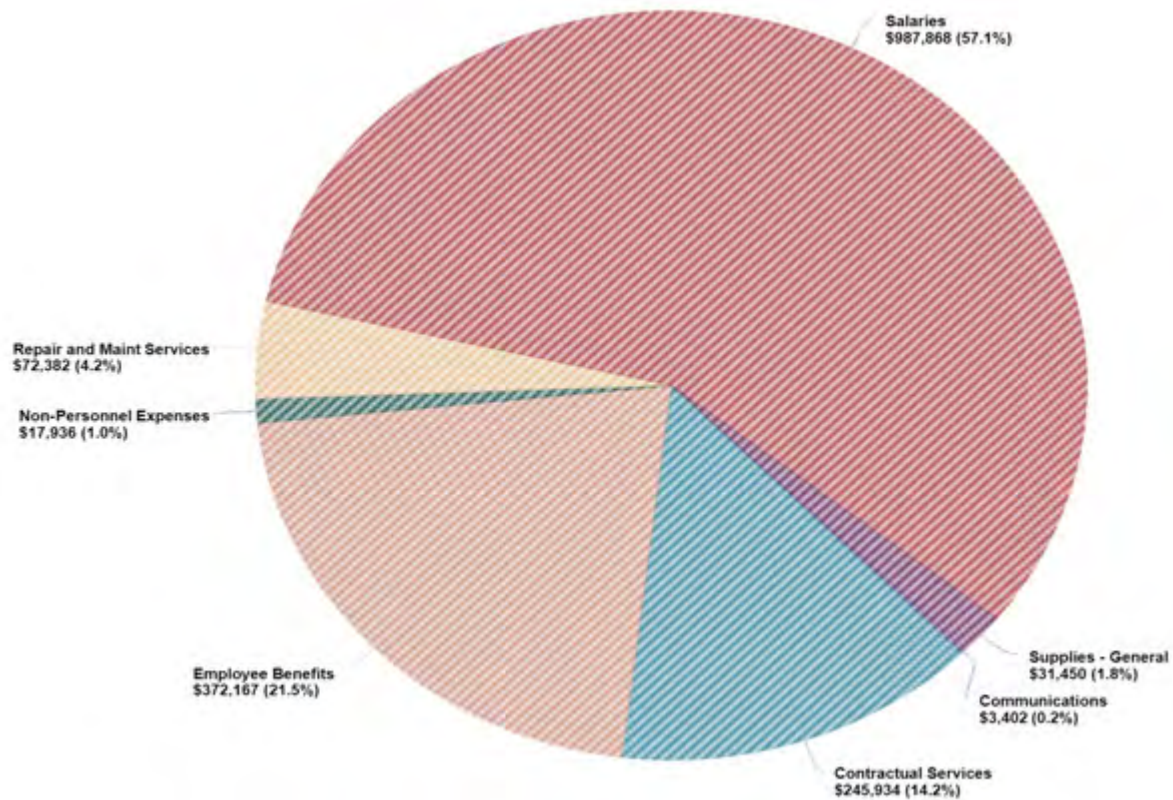
**Full-Time Personnel History**



*Note: Information Technology moved to Finance in FY2012.*



## FY19 EXPENSES



### Budget Data

FY2018 Amended	\$1,721,319
FY2019 Budget	\$1,731,139
Change from Prior Year:	\$9,820

### FINANCE AND INFORMATION TECHNOLOGY

	<u>FY2018 Amended</u>	<u>FY2019 Budget</u>	<u>Change</u>
Finance	\$840,109	\$842,442	0.28%
IT	\$636,237	\$636,374	0.02%
Finance-Water	\$244,973	\$252,323	3.00%
	\$1,721,319	\$1,731,139	0.57%

Finance personnel cost increases are offset by savings related to change in Vehicle Sticker/Animal License/Parking Permit vendor.

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

Fund- General

Department - Finance

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1314-415-10-10	Salaries	\$ 462,799	\$ 478,913	\$ 480,728	\$ 496,915
101-1314-415-10-30	Overtime	\$ 218	\$ 2,000	\$ 500	\$ 2,050
101-1314-415-10-40	Longevity	\$ 2,155	\$ 2,440	\$ 2,440	\$ 2,635
101-1314-415-20-10	Insurance Medical	\$ 82,426	\$ 89,816	\$ 86,918	\$ 93,519
101-1314-415-20-11	Insurance Dental	\$ 2,831	\$ 3,016	\$ 2,919	\$ 3,080
101-1314-415-20-12	Insurance Life	\$ 472	\$ 540	\$ 519	\$ 540
101-1314-415-20-20	Social Security	\$ 31,666	\$ 31,840	\$ 34,877	\$ 33,621
101-1314-415-20-30	IMRF	\$ 56,502	\$ 60,061	\$ 57,905	\$ 63,114
101-1314-415-20-40	Flexi	\$ 1,048	\$ 846	\$ 846	\$ 846
101-1314-415-29-01	Training and Development	\$ 3,647	\$ 7,500	\$ 3,139	\$ 7,500
101-1314-415-29-03	Membership Dues/Licenses	\$ 725	\$ 975	\$ 815	\$ 975
101-1314-415-29-04	Publications/Subscriptions	\$ 560	\$ 680	\$ 658	\$ 665
101-1314-415-29-10	Meetings and Exp Reimb.	\$ 1,154	\$ 1,010	\$ 1,117	\$ 1,145
101-1314-415-35-10	Contractual Services	\$ 97,277	\$ 99,578	\$ 69,985	\$ 71,672
101-1314-415-43-16	IT Maintenance	\$ 44,844	\$ 46,479	\$ 46,479	\$ 49,754
101-1314-415-53-11	Cell Phone	\$ 812	\$ 900	\$ 700	\$ 711
101-1314-415-60-10	Office Supplies	\$ -	\$ 500	\$ 100	\$ 500
101-1314-415-60-13	Printing/Stationary	\$ 11,212	\$ 12,915	\$ 12,621	\$ 13,100
101-1314-415-60-20	Minor Equipment	\$ 653	\$ 100	\$ 100	\$ 100
TOTAL		\$ 801,001	\$ 840,109	\$ 803,366	\$ 842,442

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

Fund - Water

Department - Finance

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
501-1314-415-10-10	Salaries	\$ 152,783	\$ 157,430	\$ 158,029	\$ 161,321
501-1314-415-10-30	Overtime	\$ -	\$ 2,000	\$ 500	\$ 2,050
501-1314-415-10-40	Longevity	\$ 575	\$ 650	\$ 650	\$ 725
501-1314-415-20-10	Insurance Medical	\$ 46,752	\$ 46,656	\$ 45,555	\$ 49,018
501-1314-415-20-11	Insurance Dental	\$ 1,151	\$ 1,206	\$ 1,167	\$ 1,232
501-1314-415-20-12	Insurance Life	\$ 192	\$ 216	\$ 208	\$ 216
501-1314-415-20-20	Social Security	\$ 10,628	\$ 11,211	\$ 11,576	\$ 11,536
501-1314-415-20-30	IMRF	\$ 17,689	\$ 19,248	\$ 18,653	\$ 19,805
501-1314-415-20-40	Flexi	\$ 407	\$ 396	\$ 396	\$ 396
501-1314-415-29-01	Training and Development	\$ -	\$ 3,001	\$ 1,000	\$ 3,001
501-1314-415-35-10	Contractual Services	\$ 336	\$ 500	\$ 100	\$ 500
501-1314-415-43-16	IT Maintenance	\$ 2,388	\$ 2,334	\$ 2,334	\$ 2,508
501-1314-415-53-11	Cell phone	\$ 118	\$ 125	\$ 18	\$ 15
TOTAL		\$ 233,019	\$ 244,973	\$ 240,186	\$ 252,323

# THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Finance- Information Technology

Account Number	Description	FY 2017 Actuals	FY 2018 Budget	FY 2018 Est. Actual	FY 2019 Budget
101-1315-415-10-10	Salaries	\$ 274,421	\$ 288,305	\$ 289,401	\$ 302,396
101-1315-415-1020	Temporary Salaries	\$ 14,945	\$ 16,224	\$ 15,658	\$ 16,224
101-1315-415-10-30	Overtime	\$ 461	\$ 1,051	\$ 397	\$ 1,077
101-1315-415-10-40	Longevity	\$ 1,575	\$ 2,265	\$ 2,350	\$ 2,475
101-1315-415-20-10	Insurance Medical	\$ 8,656	\$ 26,998	\$ 23,049	\$ 27,985
101-1315-415-20-11	Insurance Dental	\$ 576	\$ 603	\$ 583	\$ 616
101-1315-415-20-12	Insurance Life	\$ 288	\$ 324	\$ 312	\$ 324
101-1315-415-20-20	Social Security	\$ 22,011	\$ 23,191	\$ 23,176	\$ 24,263
101-1315-415-20-30	IMRF	\$ 35,992	\$ 39,760	\$ 36,419	\$ 41,606
101-1315-415-20-40	Flexi	\$ 204	\$ 450	\$ 450	\$ 450
101-1315-415-21-18	IT Maintenance Contra	\$ (350,163)	\$ (360,938)	\$ (360,938)	\$ (379,708)
101-1315-415-29-01	Training and Development	\$ 275	\$ 1,975	\$ 975	\$ 1,500
101-1315-415-29-03	Membership Dues/Licenses	\$ 175	\$ 350	\$ 350	\$ 350
101-1315-415-29-04	Publications/Subscriptions	\$ -	\$ 350	\$ -	\$ 350
101-1315-415-29-10	Meetings and Exp Reimb.	\$ 1,276	\$ 2,450	\$ 2,450	\$ 2,450
101-1315-415-35-10	Contractual Services	\$ 114,440	\$ 182,153	\$ 182,153	\$ 173,762
101-1315-415-43-10	Maintenance of Equipment	\$ 6,097	\$ 8,100	\$ 8,100	\$ 4,000
101-1315-415-43-37	Maintenance - Software	\$ 338,847	\$ 375,650	\$ 375,650	\$ 395,828
101-1315-415-53-11	Cell Phone	\$ 2,645	\$ 2,676	\$ 2,676	\$ 2,676
101-1315-415-60-10	Office Supplies	\$ 106	\$ 300	\$ 500	\$ 300
101-1315-415-60-11	Computer Supplies	\$ 17,184	\$ 24,000	\$ 24,000	\$ 17,450
TOTAL		\$ 490,011	\$ 636,237	\$ 627,711	\$ 636,374

# THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Non-Departmental

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-2501-499-10-20	Temp Salaries	\$ 3,000	\$ 3,620	\$ 3,000	\$ 3,620
101-2501-499-33-10	Legal	\$ 363,232	\$ 450,000	\$ 428,000	\$ 450,000
101-2501-499-33-15	Contractual Services - Audit	\$ 13,300	\$ 22,450	\$ 22,450	\$ 23,120
101-2501-499-35-10	Contractual Services	\$ 10,471	\$ 16,700	\$ 17,800	\$ 15,000
101-2501-499-35-17	Credit Card Charges	\$ 29,408	\$ 32,000	\$ 41,000	\$ 55,000
101-2501-499-35-22	Union Pacific	\$ 1,505	\$ 2,000	\$ 2,000	\$ 2,000
101-2501-499-35-29	Lake Forest College	\$ 173,360			
101-2501-499-35-32	Actuarial	\$ 12,400	\$ 12,800	\$ 12,400	\$ 12,800
101-2501-499-35-33	Fire Pension Report Fee	\$ 7,865	\$ 8,000	\$ 8,100	\$ 8,350
101-2501-499-35-34	Police Pension Report Fee	\$ 6,710	\$ 7,100	\$ 7,100	\$ 7,100
101-2501-499-35-46	GIS Services	\$ 248,498	\$ 248,125	\$ 248,125	\$ 224,282
101-2501-499-41-15	Sewer	\$ 1,552	\$ 4,200	\$ 2,000	\$ 3,500
101-2501-499-43-16	IT Maintenance	\$ -	\$ 15,000	\$ -	\$ 15,000
101-2501-499-43-20	Maintenance of Equipment	\$ 25,715	\$ 30,000	\$ 30,000	\$ 31,000
101-2501-499-43-38	Telephone Maint	\$ 8,396	\$ 8,400	\$ 8,396	\$ 8,400
101-2501-499-44-20	Office Equipment Rental	\$ -	\$ 1,000	\$ -	\$ 1,000
101-2501-499-52-30	IRMA Insurance	\$ 1,012,788	\$ 1,012,788	\$ 1,012,788	\$ 1,012,788
101-2501-499-53-10	Telephone	\$ 41,147	\$ 42,000	\$ 36,000	\$ 36,000
101-2501-499-53-11	Internet Line	\$ 5,360	\$ 5,400	\$ 5,368	\$ 5,400
101-2501-499-60-10	Office Supplies	\$ 11,291	\$ 20,000	\$ 12,000	\$ 20,000
101-2501-499-60-12	Postage	\$ 11,862	\$ 26,000	\$ 15,000	\$ 20,000

# THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Non-Departmental

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-2501-499-60-13	Printing/Stationary	\$ 5,136	\$ 7,000	\$ 7,000	\$ 7,000
101-2501-499-60-25	Postage - Police and Fire	\$ 6,238	\$ 7,000	\$ 6,500	\$ 7,000
101-2501-499-62-13	Electricity	\$ 49,165	\$ 60,000	\$ 47,000	\$ 50,000
101-2501-499-62-14	Gas	\$ 38,547	\$ 62,300	\$ 47,300	\$ 55,000
101-2501-499-63-12	Fountain Supplies	\$ 9,386	\$ 12,000	\$ 10,000	\$ 11,000
101-2501-499-63-13	Vending	\$ 5,293	\$ 9,000	\$ 7,000	\$ 9,000
101-2501-499-76-02	Train Station Parking Lot	\$ -	\$ 484,000	\$ 483,360	\$ -
101-2501-499-84-04	BMW Event	\$ 16,600	\$ 50,000	\$ 50,000	\$ -
101-2501-499-84-05	Strategic Planning	\$ 8,199	\$ 5,000	\$ 5,000	\$ 5,000
101-2501-499-84-50	Discretionary (placeholder)	\$ -	\$ 228,589		\$ -
101-2501-499-84-91	Property Taxes	\$ 29,012	\$ 35,000	\$ 29,000	\$ 35,000
101-2501-499-84-95	Contingency	\$ 238,983	\$ 228,000	\$ 228,000	\$ 100,000
101-2501-499-84-97	Salary Increases	\$ -	\$ 70,442		\$ 20,432
101-2501-499-84-99	Salary Reserve - Merit	\$ 8,000	\$ 16,049	\$ 8,000	\$ 102,810
101-2501-499-95-03	Interfund Transfer	\$ 321,866			
101-2501-499-95-06	Transfer Senior Fund	\$ 238,111	\$ 238,853	\$ 238,111	\$ 250,529
101-2501-499-95-07	Transfer Parks and Recreation Fund	\$ 359,998	\$ 305,000	\$ 305,000	\$ 305,000
101-2501-499-95-08	Sales Tax Local 1/2%	\$ 644,908	\$ 644,612	\$ 599,489	\$ 600,000
101-2501-499-95-09	Capital Improvements	\$ -	\$ 50,000	\$ 1,250,000	\$ 1,000,000
TOTAL		\$ 3,967,302	\$ 4,480,428	\$ 5,232,287	\$ 4,512,131

# THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- Water

Department - Non-Departmental

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
501-2501-499-20-90	Sick Yr End Audit Adj	\$ (9,760)	\$ -	\$ -	\$ -
501-2501-499-20-91	Vac Yr End Audit Adj	\$ 10,457	\$ -		
501-2501-499-20-92	Pension Liability	\$ 312,913			
501-2501-499-33-10	Legal	\$ 5,611	\$ 2,000	\$ 5,000	\$ 5,000
501-2501-499-33-15	Contractual Services - Audit	\$ 8,000	\$ 8,240	\$ 8,240	\$ 8,490
501-2501-499-35-10	Contractual Services	\$ 14,322	\$ 17,500	\$ 17,700	\$ 17,700
501-2501-499-35-17	Credit Card Charges	\$ 7,947	\$ 20,000	\$ 10,000	\$ 15,000
501-2501-499-52-30	IRMA Insurance	\$ 82,140	\$ 82,138	\$ 82,138	\$ 82,138
501-2501-499-53-10	Telephone	\$ 21,172	\$ 21,000	\$ 19,900	\$ 21,000
501-2501-499-60-12	Postage	\$ 15,927	\$ 18,000	\$ 15,600	\$ 18,000
501-2501-499-81-01	Depreciation Expense	\$ 2,692,469			
501-2501-499-84-25	Loss on Disposal of Asset	\$ 19,815			
501-2501-499-84-48	Administrative Services	\$ 404,400	\$ 414,513	\$ 414,513	\$ 424,876
501-2501-499-84-95	Contingency	\$ -	\$ 25,000	\$ 10,000	\$ 25,000
501-2501-499-84-97	Salary Increases	\$ -	\$ 2,517	\$ -	\$ -
501-2501-499-95-11	Transfer - W/S CIP Fund	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
501-6076-499-80-20	Revenue Bond Interest	\$ 323,370	\$ 340,391	\$ 340,391	\$ 565,055
501-6076-499-83-35	Revenue Bond Principal	\$ -	\$ 1,872,000	\$ 1,872,000	\$ 1,909,000
501-6076-499-84-40	Debt Issuance Expense	\$ 119,832			
501-6076-499-84-41	Paying Agent/Bonds	\$ 500	\$ 2,999	\$ 2,999	\$ 3,000
TOTAL		\$ 5,429,115	\$ 4,226,298	\$ 4,198,481	\$ 4,494,259



## 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.

### FY2018 Highlights

- Coordinated process with Board of Police and Fire Commissioners to establish promotional lists for Police Sergeant and Fire Lieutenant as well as entry-level hiring lists for Police and Fire. \*  
**(Fiscal Stewardship)**
  - Updated BFPC Rules and Regulations.
- Rolled out new "Think Healthy" Wellness Program, offering monthly educational programs or events – most at no cost.
  - Council approved Wellness Committee's recommendation to set up a Wellness website, which went live on 2/1/18.
- Implemented changes to Police and Fire pay scales due to State reductions in the Local Government Distribution Fund (LGDF).
  - Received IPELRA Leadership Award for the manner in which this contract language was negotiated and implemented.
- Worked with Employee Benefit Committee to further explore creative ideas to contain insurance costs.
  - Recommendations adopted by the City Council effective 1/1/18.
- Transferred Medicare-eligible retirees to a fully insured health plan. \* **(Fiscal Stewardship)**
  - Removing them from our self-insured plan resulted in a 3% reduction in stop loss quote.



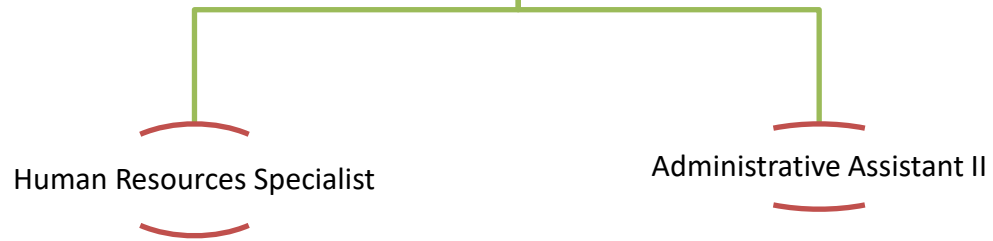
- Participated in ERP study group and ERP Steering Committee.
- Transitioned Employee Information Site (EIS) to Office 365 Cloud environment – new site to be completed 3/2018.
  - Site is a crucial point for employees to have access to all City policies, benefit information and forms, and other relevant information for them and their families.
  - Ensures legal compliance and eliminates printing costs.
- Assisted departments in revamping their online performance evaluation systems.
  - Created flow charts; provided department training.
  - Enabled probationary review reminders.
- Continued to work as part of the group studying Fire service sustainability options. \* **(Fiscal Stewardship)**
- Shared Administrative Assistant with Fire Department beginning 8/2017. \* **(Fiscal Stewardship)**
- Provided various training and professional development opportunities.
  - Includes 4 Midwest Leadership Institute, 6 Morrison profiles, 5 IPELRA Supervisor training, onsite drug and alcohol and harassment training.
- Member of Executive Safety Committee.
  - Ensure legal compliance with reporting.
  - Ensure best practices in safety policies and procedures.
- Staff Liaison and Secretary to Board of Fire and Police Commissioners. \* **(Fiscal Stewardship)**
- Continued to volunteer on the IPELRA training committee.

#### **FY2019 Initiatives and Programs**

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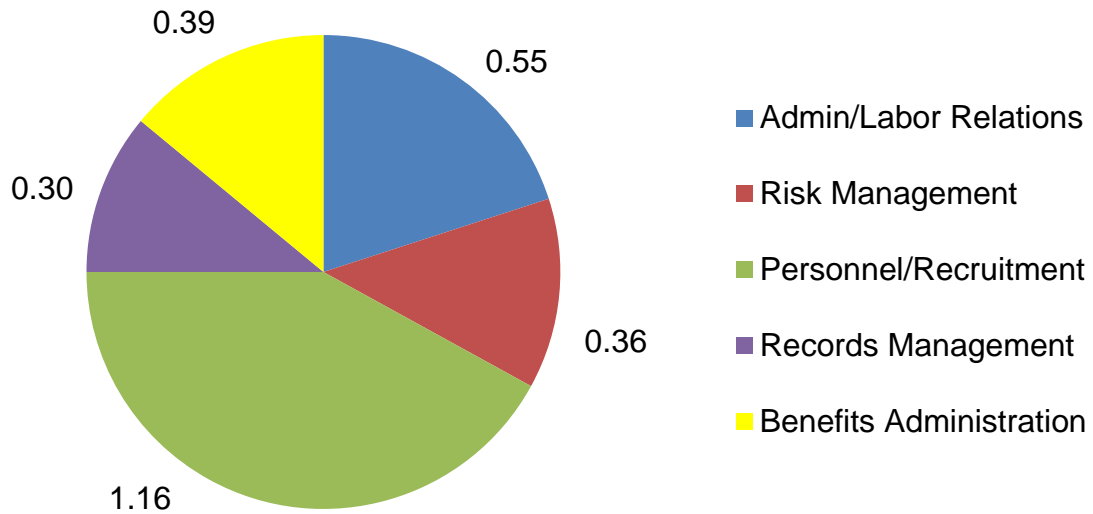
- Implement HR portion of the new ERP system.
- Review/compare EDMS software options.
- Continue to tweak both the EIS and Wellness sites.
- Prepare for and complete the transition to Office 365.
- Roll out NeoGov evaluation system to Police and Fire departments.
- Work with Fire Department regarding proposals with outside agencies. \* **(Fiscal Stewardship)**
- Continue to share Administrative Assistant with Fire Department beginning 8/2017. \* **(Fiscal Stewardship)**
- Continue to provide various training and professional development opportunities.
  - 5 IPELRA Supervisor Training
  - 4-5 Midwest Leadership Institute
  - 6 Leadership Profiles
  - Miscellaneous courses
- Create program to guide dependents aging off of City health insurance in finding alternative coverage. \* **(Fiscal Stewardship)**
- Create pre-retirement workshop.
- Continue to monitor laws and legal requirements, including the Affordable Care Act, OSHA reporting and overtime rules.
- Member of Executive Safety Committee. \* **(Fiscal Stewardship)**
  - Ensure legal compliance with reporting.
  - Ensure best practices in safety policies and procedures.
- Staff Liaison and Secretary to Board of Fire and Police Commissioners. . \* **(Fiscal Stewardship)**
- Continue volunteering on the IPELRA training committee.
  - Spearheading new leadership course, 7/18.

**Director of  
Human Resources**

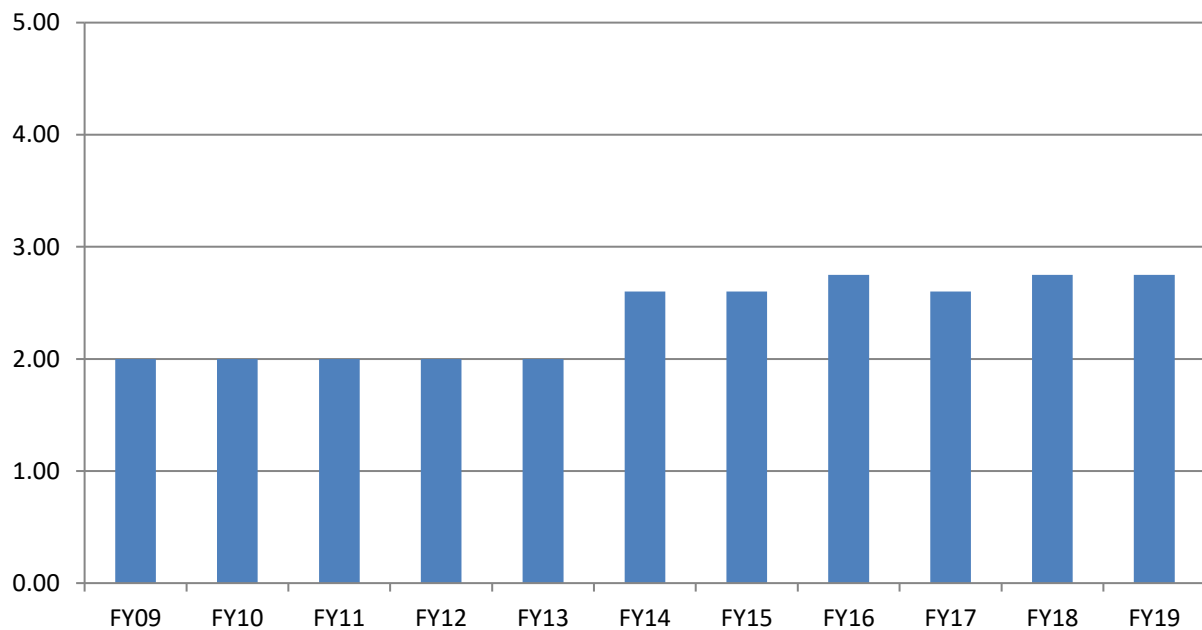


THE CITY OF LAKE FOREST  
FY2019  
HUMAN RESOURCES

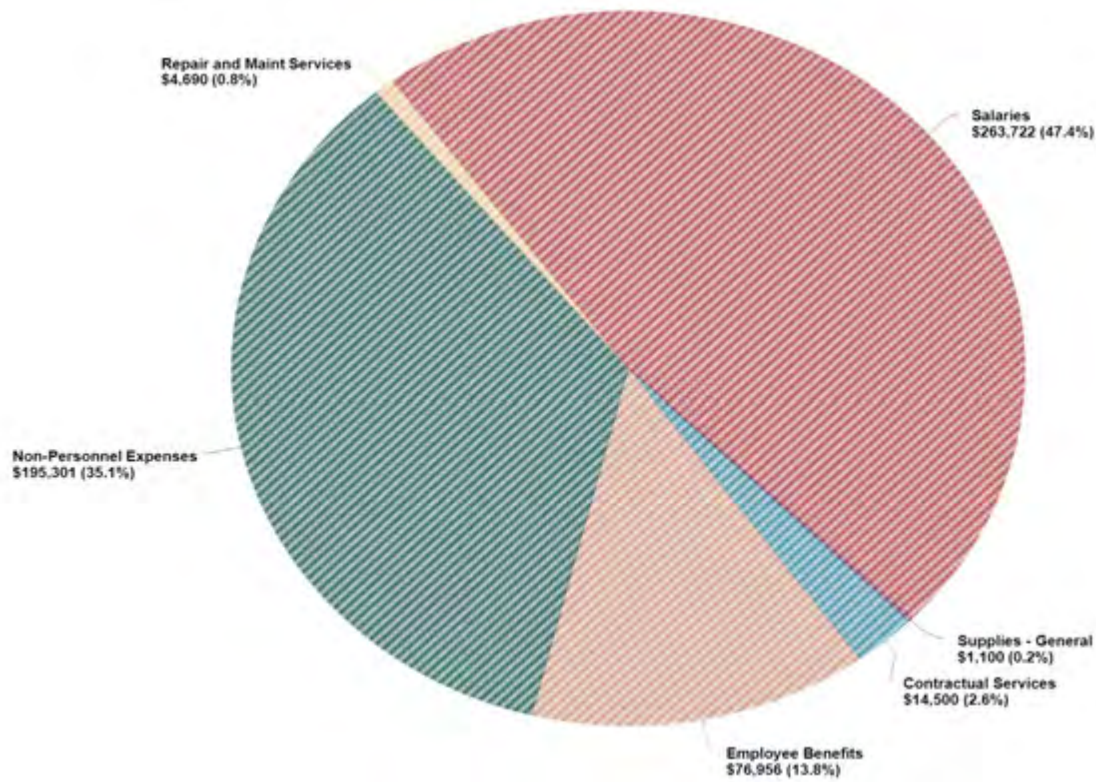
**Full Time Staff by Functional Areas**



**Full-Time Personnel History**



## FY19 EXPENSES



### Budget Data

FY2018 Amended	\$520,183
FY2019 Budget	\$556,269
Change from Prior Year:	\$36,086

<u>HUMAN RESOURCES</u>	<u>FY2018 Amended</u>	<u>FY2019 Budget</u>	<u>Change</u>
HR Admin	\$490,183	\$536,219	9.39%
Fire & Police Comm	\$30,000	\$20,050	-33.17%
	\$520,183	\$556,269	6.94%

Increase attributable to shifting all Tuition Reimbursement costs to the Human Resources budget for FY2019.

# THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Human Resources

Account Number	Description	FY 2017 Actuals	FY 2018 Budget	FY 2018 Est. Actual	FY 2019 Budget
101-1701-415-10-10	Salaries	\$ 227,012	\$ 247,304	\$ 243,932	\$ 260,860
101-1701-415-10-30	Overtime	\$ -	\$ -	\$ 404	\$ -
101-1701-415-10-40	Longevity	\$ 2,550	\$ 2,625	\$ 2,625	\$ 2,862
101-1701-415-20-10	Insurance Medical	\$ 23,328	\$ 30,636	\$ 22,645	\$ 24,365
101-1701-415-20-11	Insurance Dental	\$ 958	\$ 1,055	\$ 583	\$ 616
101-1701-415-20-12	Insurance Life	\$ 230	\$ 297	\$ 207	\$ 297
101-1701-415-20-20	Social Security	\$ 16,116	\$ 16,970	\$ 18,456	\$ 17,891
101-1701-415-20-30	IMRF	\$ 28,007	\$ 31,287	\$ 29,528	\$ 33,243
101-1701-415-20-40	Flexi Benefits	\$ 850	\$ 544	\$ 544	\$ 544
101-1701-415-29-01	Training and Development	\$ 1,374	\$ 2,300	\$ 2,300	\$ 2,300
101-1701-415-29-02	Employee Tuition	\$ 14,610	\$ 14,517	\$ 13,000	\$ 40,000
101-1701-415-29-03	Membership Dues	\$ 2,296	\$ 1,837	\$ 1,850	\$ 1,866
101-1701-415-29-04	Publications	\$ 4,320	\$ 4,325	\$ 4,579	\$ 4,830
101-1701-415-29-10	Meetings and Exp Reimb.	\$ 2,077	\$ 3,000	\$ 2,504	\$ 2,550
101-1701-415-29-12	Personnel Recruitment	\$ 33,987	\$ 45,738	\$ 18,600	\$ 52,605
101-1701-415-29-14	City Training	\$ 16,527	\$ 46,800	\$ 46,800	\$ 44,650
101-1701-415-29-51	Employee Activities	\$ 27,596	\$ 25,800	\$ 27,000	\$ 27,950
101-1701-415-35-10	Contractual Services	\$ 10,883	\$ 10,000	\$ 19,500	\$ 13,000
101-1701-415-43-16	IT Maintenance	\$ 5,496	\$ 4,048	\$ 4,048	\$ 4,690
101-1701-415-60-10	Office Supplies	\$ 663	\$ 1,000	\$ 750	\$ 1,000
101-1701-415-60-11	Computer Supplies	\$ 363	\$ -	\$ 861	\$ -
101-1701-415-60-13	Printing	\$ 139	\$ 100	\$ 100	\$ 100
TOTAL		\$ 419,382	\$ 490,183	\$ 460,816	\$ 536,219

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

Fund- General

Department - Human Resources-Fire &amp; Police Commission

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1703-415-29-10	Meetings and Exp. Reimb.	\$ 111	\$ 1,000	\$ 1,100	\$ 150
101-1703-415-29-12	Personnel Recruitment	\$ 17,472	\$ 12,450	\$ 25,000	\$ 18,400
101-1703-415-35-10	Contractual Services	\$ 3,389	\$ 16,550	\$ 20,700	\$ 1,500
TOTAL		\$ 20,972	\$ 30,000	\$ 46,800	\$ 20,050

## Community Development Department



Westleigh Farm Subdivision



Lillard Science Center – Lake Forest College

### Introduction

#### Mission Statement

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

#### 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.

### FY2018 Highlights

- Completion of the new Northwestern Medicine Lake Forest Hospital. This is a milestone that reflects tremendous effort, coordination, study and commitment on the part of various Boards and Commissions, the City Council and City staff from various City Departments. The impressive

end product showcases the effectiveness and success of the City's public review processes.

**\*(Business and Economic Vitality, Community Character, Health and Safety)**

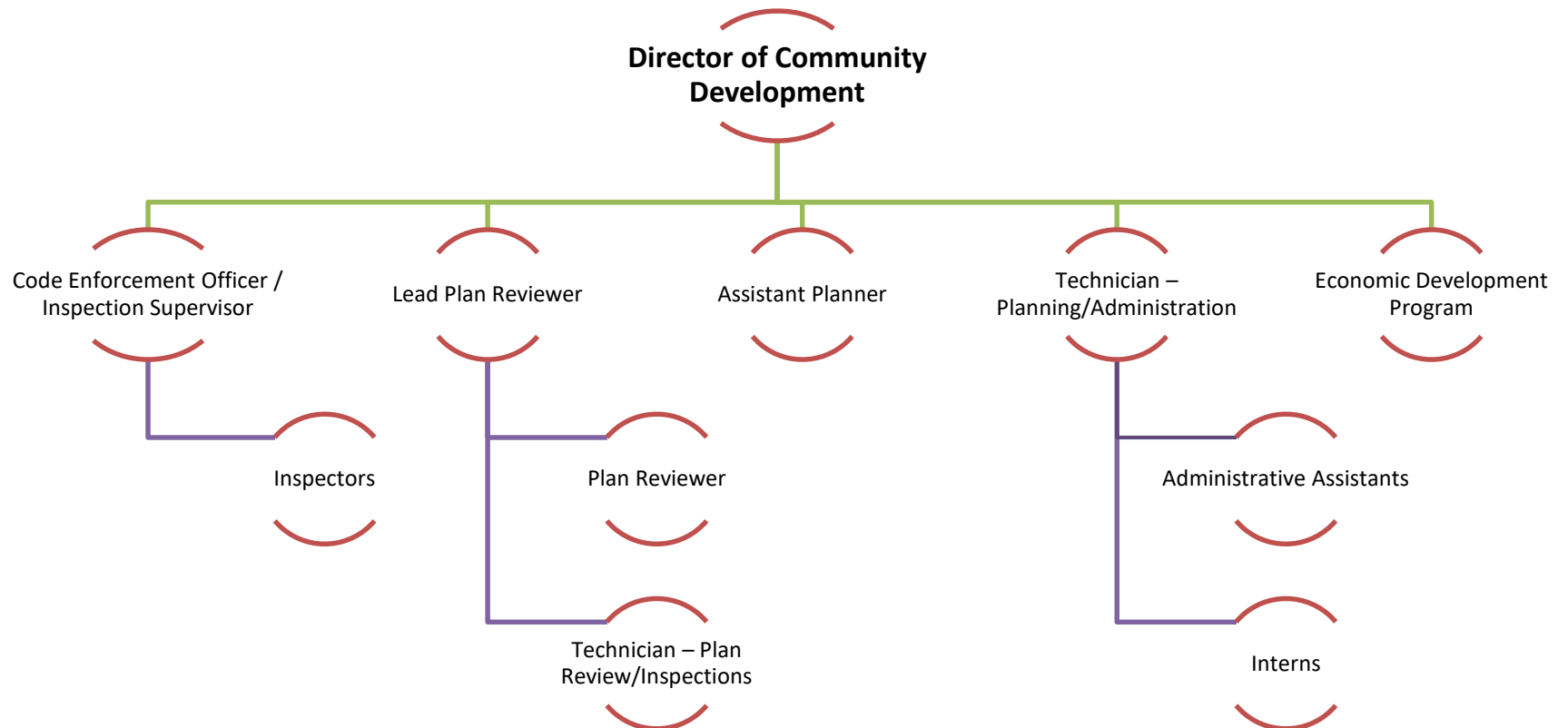
- Substantial completion of the Focus Development project on the former Municipal Services site including near-completion of the infrastructure on the site, the TIF work in the public rights-of-way, the three apartment buildings and the first single family home. **\*(Housing Diversity and Residential Development, Business and Economic Vitality, )**
- Active engagement by all members of the department in the ERP vendor selection process including participation in the interview process, demonstrations, labs and vendor analysis. **\*(Business and Economic Vitality, Housing Diversity and Residential Development)**
- Department staff stepped up to cover the vacant assistant planner position during a time of uncertainty of how State actions/inaction would affect the City's budget.
- Approval of two significant residential subdivisions providing the opportunity for new homes on smaller lots to help balance the City's inventory of larger homes on acre and a half lots. **\*(Housing Diversity & Residential Development)**
- Completion of the new Lillard Science Center at Lake Forest College. **(Community Character, Health and Safety, Business and Economic Vitality)**

#### **FY2019 Initiatives and Programs**

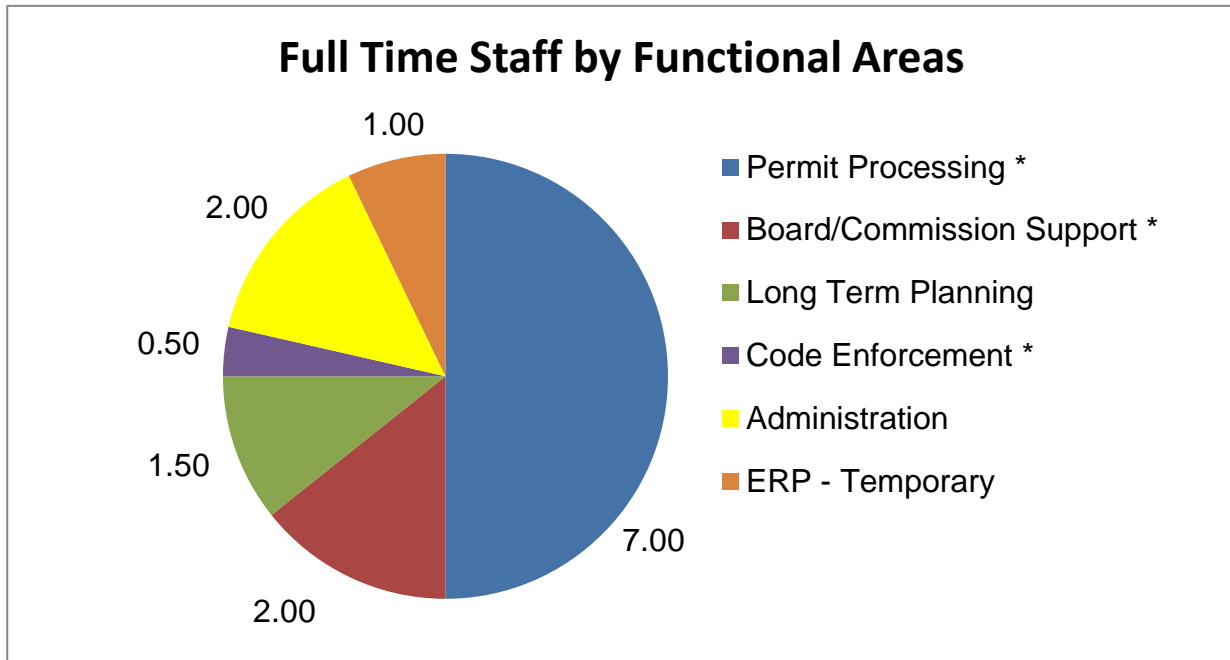
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- Re-envision the plan review and permit issuance process through opportunities offered by the new BS&A software (the ERP initiative). Advancing efficiencies, responsiveness, avoiding duplication of effort, enhancing record retention and retrieval processes and improving coordination of staff within the department and in other departments involved in the development process. The new software will replace existing software dating back 20 years and provides the framework necessary to implement a new way of working. **\*(Housing Diversity & Residential Development, Business & Economic Vitality)**
- Lead the Comprehensive Plan update process through work with topic advisory groups, interested community members, the Plan Commission, City Council, consultants and staff throughout the City organization. Areas of focus for the study will include, but not be limited to, the diversity of the City's Housing stock and the Settler's Square (Waukegan Road) and Central Business Districts. **\*(Housing Diversity & Residential Development, Business & Economic Vitality, Environmental Sustainability, Recreation & Leisure, Multi-Modal Transportation and Infrastructure, Community Character and Health and Safety)**
- Continue to monitor and support the residential developments underway in and around the Central Business District, furthering the goal of offering diversity in housing products, quality construction and compatibility with the community's character. **\*(Housing Diversity & Residential Development, Community Character and Health and Safety)**
- Explore opportunities for increased shared services through work with Lake County. **\*(Fiscal Stewardship)**
- Transition to the 2018 Building Codes continuing to reduce the number of local amendments and more closely align with the National Codes. **\*(Business & Economic Vitality)**

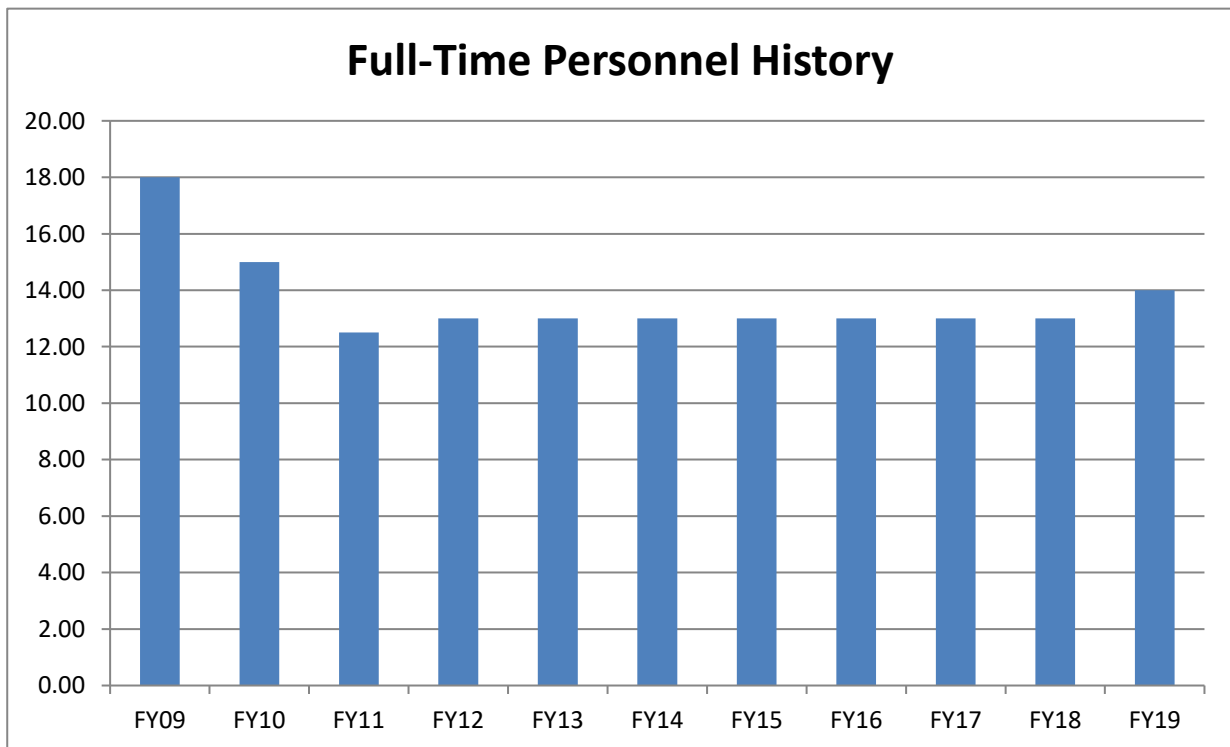




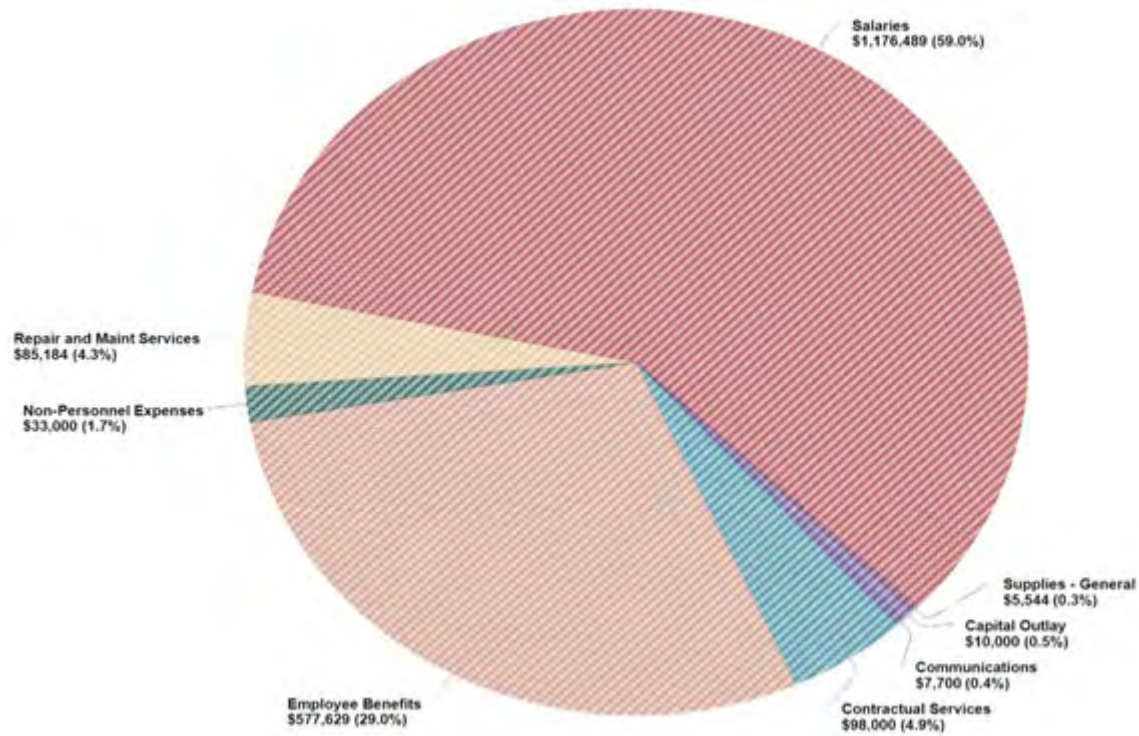
THE CITY OF LAKE FOREST  
FY2019  
COMMUNITY DEVELOPMENT



\* Direct Customer Service Activities



## FY19 EXPENSES



### Budget Data

FY2018 Amended	\$1,820,983
FY2019 Budget	\$1,993,546
Change from Prior Year:	\$172,563

<u>COMMUNITY DEVELOPMENT</u>	<u>FY2018 Amended</u>	<u>FY2019 Budget</u>	<u>Change</u>
Community Development	\$1,820,983	\$1,881,969	3.35%
Economic Development	N/A	\$111,577	
	\$1,820,983	\$1,993,546	9.48%

Increase over the prior fiscal year is attributable to a temporary position for ERP implementation. Economic Development costs have been moved to this department for FY19.

**THE CITY OF LAKE FOREST**

**Fiscal Year: 2019**

**Fund- General**

**Department - Community Development**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>101-3401-414-10-10</b>	Salaries	\$ 1,059,564	\$ 1,101,214	\$1,056,481	\$ 1,123,040
<b>101-3401-414-10-20</b>	Temporary Salaries	\$ 3,565	\$ 17,810	\$ 20,846	\$ -
<b>101-3401-414-10-30</b>	Overtime	\$ 4,197	\$ 2,360	\$ 5,834	\$ 2,419
<b>101-3401-414-10-40</b>	Longevity	\$ 7,621	\$ 9,550	\$ 9,725	\$ 10,165
<b>101-3401-414-20-10</b>	Insurance Medical	\$ 249,228	\$ 287,008	\$ 270,798	\$ 327,081
<b>101-3401-414-20-11</b>	Insurance Dental	\$ 6,862	\$ 7,688	\$ 7,053	\$ 8,211
<b>101-3401-414-20-12</b>	Insurance Life	\$ 1,200	\$ 1,377	\$ 1,256	\$ 1,441
<b>101-3401-414-20-20</b>	Social Security	\$ 75,695	\$ 79,207	\$ 79,753	\$ 79,973
<b>101-3401-414-20-30</b>	IMRF	\$ 128,672	\$ 137,449	\$ 128,189	\$ 140,378
<b>101-3401-414-20-40</b>	Flexi Benefits	\$ 1,874	\$ 2,333	\$ 2,333	\$ 2,333
<b>101-3401-414-21-19</b>	LF Hospital	\$ (34,756)			
<b>101-3401-414-21-20</b>	MS Project Site	\$ (9,659)			
<b>101-3401-414-29-01</b>	Training and Education	\$ 9,162	\$ 11,563	\$ 11,563	\$ 11,000
<b>101-3401-414-29-03</b>	Membership Dues	\$ 1,271	\$ 1,500	\$ 1,500	\$ 1,500
<b>101-3401-414-29-04</b>	Publications	\$ 503	\$ 3,000	\$ 2,500	\$ 3,000
<b>101-3401-414-29-10</b>	Meetings and Exp. Reimb.	\$ 7,914	\$ 10,000	\$ 10,000	\$ 10,000
<b>101-3401-414-35-10</b>	Contractual Services	\$ 13,187	\$ 45,000	\$ 45,000	\$ 45,000
<b>101-3401-414-35-31</b>	Elevator Inspection	\$ 8,977	\$ 16,000	\$ 16,000	\$ 16,000
<b>101-3401-414-35-32</b>	Recording Fees	\$ 2,007	\$ 2,000	\$ 2,500	\$ 2,000

**THE CITY OF LAKE FOREST****Fiscal Year: 2019****Fund- General****Department - Community Development**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>101-3401-414-43-01</b>	Fleet Rental	\$ 29,649	\$ 20,260	\$ 20,260	\$ 29,934
<b>101-3401-414-43-16</b>	IT Maintenance	\$ 47,940	\$ 52,014	\$ 52,014	\$ 55,250
<b>101-3401-414-53-11</b>	Cell Phone	\$ 7,108	\$ 7,700	\$ 7,700	\$ 7,700
<b>101-3401-414-60-10</b>	Office Supplies	\$ 630	\$ 1,500	\$ 1,500	\$ 1,500
<b>101-3401-414-60-12</b>	Postage	\$ 306	\$ 250	\$ 250	\$ 250
<b>101-3401-414-60-13</b>	Printing	\$ 1,036	\$ 1,500	\$ 1,500	\$ 1,094
<b>101-3401-414-60-19</b>	Clothing	\$ 1,074	\$ 1,200	\$ 1,200	\$ 1,200
<b>101-3401-414-60-20</b>	Minor Equipment	\$ 1,663	\$ 1,500	\$ 1,500	\$ 1,500
<b>TOTAL</b>		<b>\$ 1,626,490</b>	<b>\$ 1,820,983</b>	<b>\$ 1,757,255</b>	<b>\$ 1,881,969</b>

**THE CITY OF LAKE FOREST**

**Fiscal Year: 2019**

**Fund- General**

**Department - Community Development**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>101-3402-414-10-10</b>	<b>Salaries</b>	\$ -	\$ -	\$0	\$ 40,550
<b>101-3402-414-10-40</b>	<b>Longevity</b>	\$ -	\$ -	\$ -	\$ 315
<b>101-3402-414-20-10</b>	<b>Insurance Medical</b>	\$ -	\$ -	\$ -	\$ 9,922
<b>101-3402-414-20-11</b>	<b>Insurance Dental</b>	\$ -	\$ -	\$ -	\$ 246
<b>101-3402-414-20-12</b>	<b>Insurance Life</b>	\$ -	\$ -	\$ -	\$ 45
<b>101-3402-414-20-20</b>	<b>Social Security</b>	\$ -	\$ -	\$ -	\$ 2,680
<b>101-3402-414-20-30</b>	<b>IMRF</b>	\$ -	\$ -	\$ -	\$ 5,319
<b>101-3402-414-29-03</b>	<b>Membership Dues</b>	\$ -	\$ -	\$ -	\$ 4,000
<b>101-3402-414-29-10</b>	<b>Meetings and Exp. Reimb.</b>	\$ -	\$ -	\$ -	\$ 3,500
<b>101-3402-414-35-10</b>	<b>Contractual Services</b>	\$ -	\$ -	\$ -	\$ 35,000
<b>101-3402-414-66-10</b>	<b>Assets Under \$10,000</b>	\$ -	\$ -	\$ -	\$ 10,000
<b>TOTAL</b>		\$ -	\$ -	\$ -	\$ 111,577

## 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.

### FY2018 Highlights

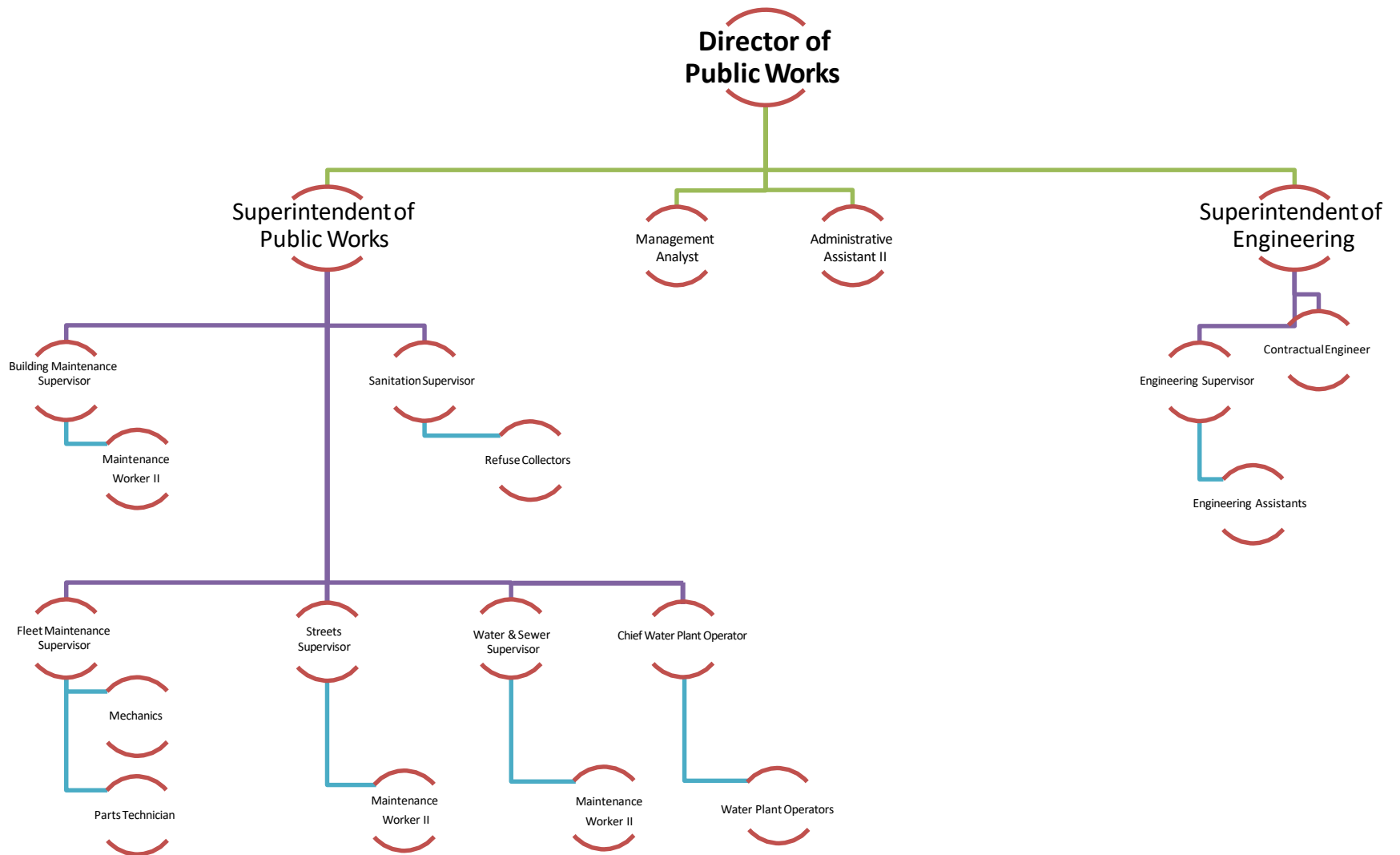
- Completed street light upgrades utilizing LED technology. \* **(Multi-Modal Transportation and Infrastructure)**
- Continued annual capital programs to include street resurfacing, street patching, concrete street repairs, sidewalk / curb replacements, pavement crack sealing, bridge maintenance, sign replacement and sewer lining.
- Partnered with SWALCO to offer Lake Forest residents a hazardous waste collection event. \* **(Environmental Sustainability, Recreation and Leisure)**
- Held a paper shredding event for Lake Forest residents. \* **(Environmental Sustainability, Recreation and Leisure)**
- Completed the Westfork/Hackberry Drainage Improvements Project. \* **(Environmental Sustainability, Recreation and Leisure)**
- Completed the Ponds Subdivision Drainage and Outlet Repair Project. \* **(Environmental Sustainability, Recreation and Leisure)**
- Completed the Ferry Hall Bridge Repair Project. \* **(Multi-Modal Transportation and Infrastructure)**

- Completed the design and construction of the South Beach Access Road Project. \* **(Multi-Modal Transportation and Infrastructure)**
- Completed the design of the North Beach Access Road Project. \* **(Multi-Modal Transportation and Infrastructure)**
- Cleaned the elevated water tank.
- Provided support in preparation for and during the BMW Golf Tournament.
- Bid and completed the North Western Avenue Streetscape Project.
- Replaced water main on Old Elm Road from Everett Road to Ridge Road. \* **(Environmental Sustainability, Recreation and Leisure)**
- Began providing Water Plant operations for two/three days per week for the City of Highwood. \* **(Fiscal Stewardship)**
- Began negotiations to sell water to the City of Highwood long term. \* **(Fiscal Stewardship)**
- Completed an inventory and inspection of ravines. \* **(Environmental Sustainability, Recreation and Leisure)**
- Completed the first year of construction to install a new membrane filter system at the Water Plant. \* **(Environmental Sustainability, Recreation and Leisure)**
- Completed Stage III of the ITEP Metra Station Interior repairs at the East Side Train Station. \* **(Multi-Modal Transportation and Infrastructure)**
- Bid and oversaw the construction of the Everett Park Bike Path Replacement Project. \* **(Multi-Modal Transportation and Infrastructure)**
- Responded to two community-wide flooding events. \* **(Environmental Sustainability, Recreation and Leisure)**
- Provided free post flooding debris pickups. \* **(Environmental Sustainability, Recreation and Leisure)**
- Held a community flooding & storm sewer review meeting. \* **(Environmental Sustainability, Recreation and Leisure)**
- Completed various residential flooding consultations. \* **(Environmental Sustainability, Recreation and Leisure)**
- Provided support in completing the Golf Course Patio Project. \* **(Community Character, Health and Safety)**
- Assisted IDOT and UP in maintenance work at their Route 41 culverts.
- Completed a review and implementation schedule to retrofit historic gas street lamps to L.E.D. technology. \* **(Multi-Modal Transportation and Infrastructure)**
- Hosted a community “Meet the Fleet” event.
- Continued to provide the core and elective services as outlined in the 2017 Core/Elective Service Analysis. \* **(Fiscal Stewardship)**
- Partnered with Lake County Forest Preserve District to complete the Middlefork Savanna Trail Project providing pedestrian/bicycle access over the Metra tracks. \* **(Multi-Modal Transportation and Infrastructure)**
- Relocated and constructed a new bus lane at the Telegraph Train Station. \* **(Multi-Modal Transportation and Infrastructure)**
- Completed the Deerpath Golf Course clubhouse restroom remodeling. \* **(Community Character, Health and Safety)**

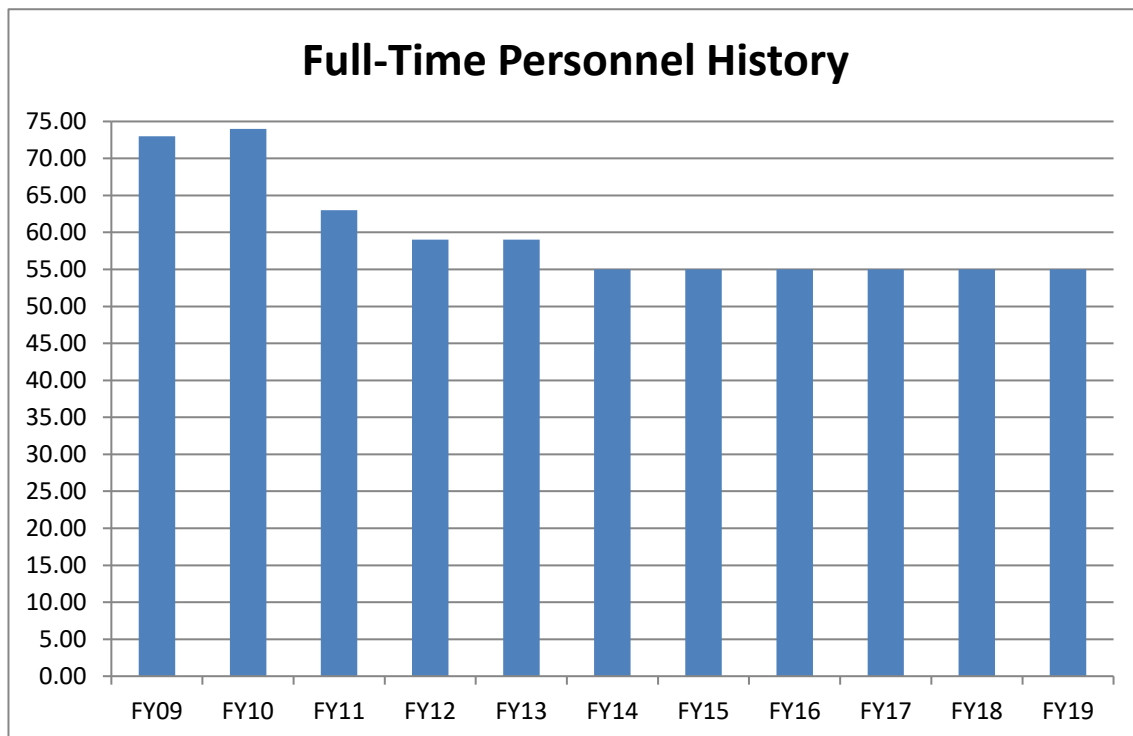
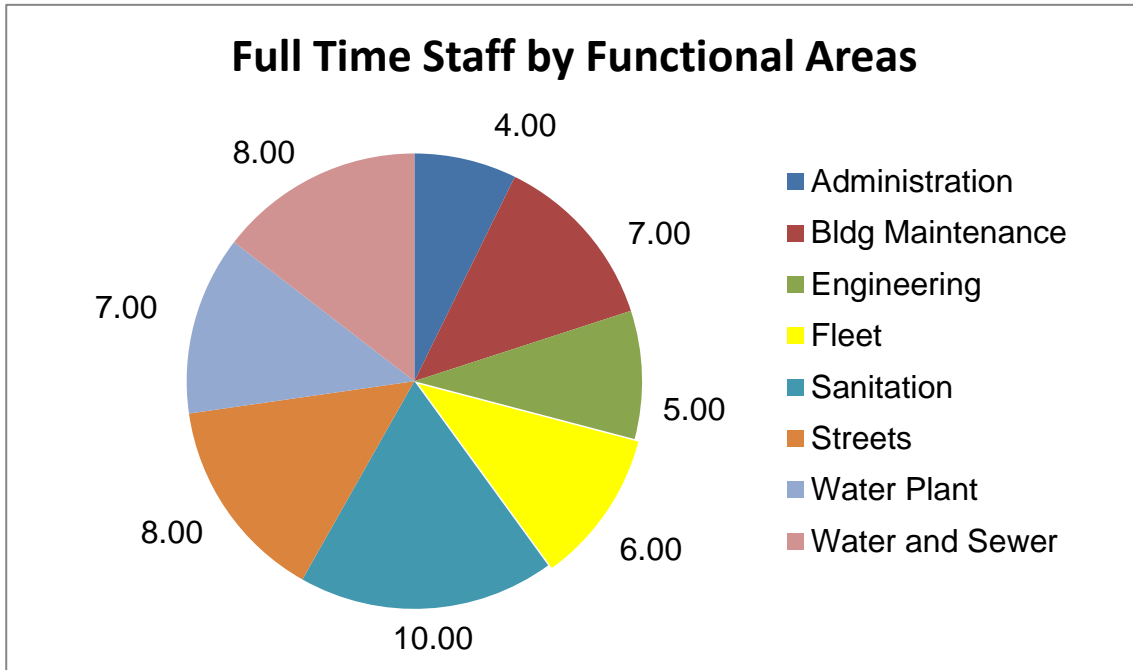


- Continue annual capital programs by conducting street resurfacing, street patching, concrete street repairs, sidewalk / curb replacements, bridge maintenance, sign replacement and sewer lining and sewer lining.
- Partner with SWALCO to host to offer Lake Forest residents a hazardous waste collection event. \* **(Environmental Sustainability, Recreation and Leisure)**
- Hold a paper shredding event for the residents of Lake Forest. \* **(Environmental Sustainability, Recreation and Leisure)**
- Host the community “Meet the Fleet” event.
- Bid and complete the repairs to the North Beach Access Road Project. \* **(Multi-Modal Transportation and Infrastructure)**
- Continue the flooding consultation program. \* **(Environmental Sustainability, Recreation and Leisure)**
- Complete an investigation of ravine ownership and begin developing a ravine maintenance policy and program. \* **(Environmental Sustainability, Recreation and Leisure)**
- Complete the Public Safety Building First Floor Lobby Renovation Project.
- Continue to offer at home composting “Earth Machines” for purchase by Lake Forest residents. \* **(Environmental Sustainability, Recreation and Leisure)**
- Continue aggressive program to clean the City’s storm water catch basins. \* **(Environmental Sustainability, Recreation and Leisure)**
- Continue negotiations to sell water to the City of Highwood long term. \* **(Fiscal Stewardship)**
- Begin design of a transmission main from Lake Forest to Highwood.
- Engage a contractor and oversee the cleaning of the two water intakes at the Water Plant. \* **(Environmental Sustainability, Recreation and Leisure)**
- Oversee Dickinson Hall Exterior Paint Restoration Project. \* **(Environmental Sustainability, Recreation and Leisure)**
- Oversee the Forest Park Bluff Monitoring program. \* **(Environmental Sustainability, Recreation and Leisure)**
- Begin the ten year gas light to L.E.D. conversion program. \* **(Multi-Modal Transportation and Infrastructure)**
- Continue to provide the core and elective services as outlined in the 2018 Core/Elective Service Analysis. \* **(Fiscal Stewardship)**
- Begin Phase I design for a Pedestrian underpass train bridge for the Telegraph Metra Station. \* **(Multi-Modal Transportation and Infrastructure)**
- Begin Phase II design for the Waukegan/Everett Intersection Improvements Project. \* **(Multi-Modal Transportation and Infrastructure)**
- Bid & complete the Southwest Sanitary Force Main Upgrade Project.
- Complete design for the Old Elm Road Drainage Improvements Project. \* **(Multi-Modal Transportation and Infrastructure)**
- Participate 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. \* **(Environmental Sustainability, Recreation and Leisure)**
- Continue the construction to install a new membrane filter system at the Water Plant. \* **(Multi-Modal Transportation and Infrastructure)**
- Assist the Lake Forest Preservation Foundation with the East Train Station lobby remodeling. \* **(Multi-Modal Transportation and Infrastructure)**

## Public Works FY19

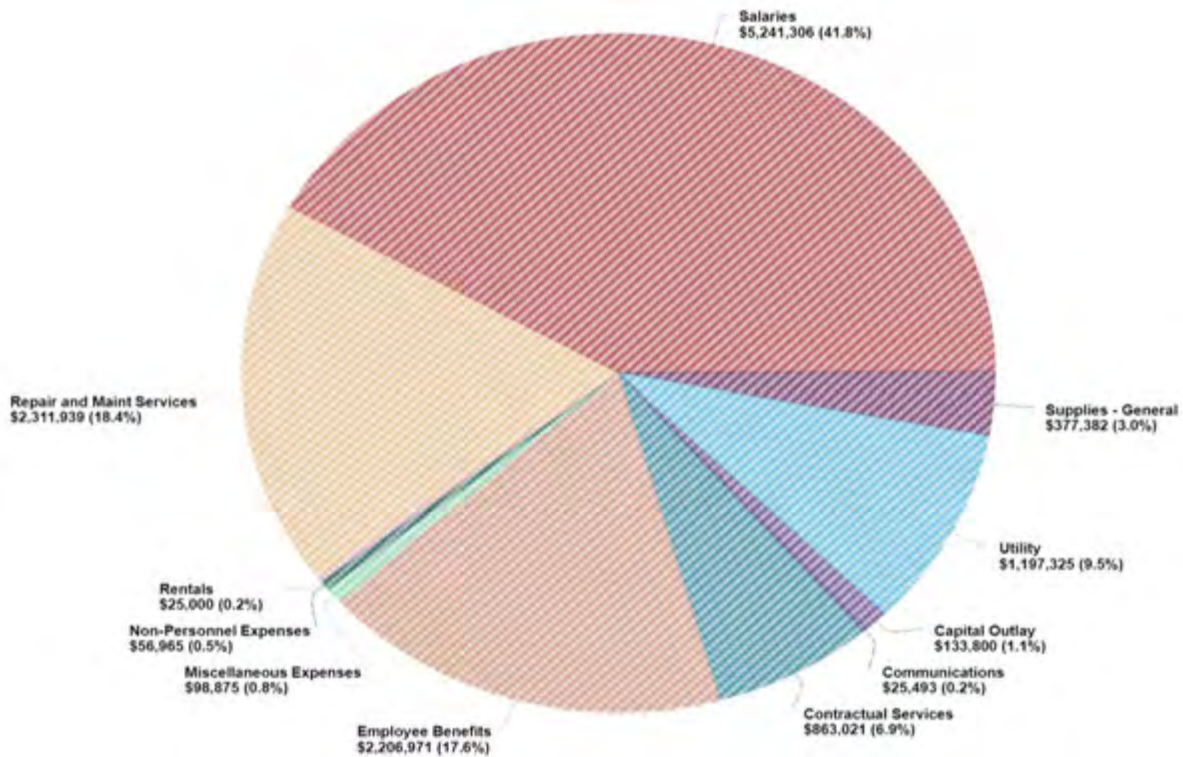


THE CITY OF LAKE FOREST  
FY2019  
PUBLIC WORKS



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

## FY19 EXPENSES



### Budget Data

FY2018 Amended	\$12,509,981
FY2019 Budget	\$12,538,077
Change from Prior Year:	\$28,096

<u>PUBLIC WORKS</u>	<u>FY2018 Amended</u>	<u>FY2019 Budget</u>	<u>Change</u>
Building Maintenance	\$1,629,980	\$1,605,227	-1.52%
Engineering	\$818,398	\$844,598	3.20%
Administration	\$680,820	\$695,411	2.14%
Streets	\$1,849,561	\$1,786,788	-3.39%
Sanitation	\$2,322,544	\$2,441,970	5.14%
Storm Sewers	\$181,540	\$187,834	3.47%
Water & Sewer	\$3,173,349	\$3,111,435	-1.95%
Fleet	\$1,853,789	\$1,864,814	0.59%
	<u>\$12,509,981</u>	<u>\$12,538,077</u>	0.22%

Reductions in Building Maintenance, Streets and Water/Sewer are primarily attributable to FY17 rollovers.

THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Public Works - Administration

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>101-5001-450-10-10</b>	Salaries	\$ 289,876	\$ 300,710	\$ 301,848	\$ 305,066
<b>10-20</b>	Temporary Salaries	\$ -	\$ -	\$ 333	\$ -
<b>10-30</b>	Overtime	\$ 1,309	\$ -	\$ 1,631	\$ -
<b>10-40</b>	Longevity	\$ 2,130	\$ 2,245	\$ 2,245	\$ 2,360
<b>20-10</b>	Insurance Medical	\$ 58,493	\$ 55,927	\$ 54,123	\$ 58,226
<b>20-11</b>	Insurance Dental	\$ 1,775	\$ 1,809	\$ 1,751	\$ 1,848
<b>20-12</b>	Insurance Life	\$ 288	\$ 324	\$ 312	\$ 324
<b>20-20</b>	Social Security	\$ 19,122	\$ 18,668	\$ 21,344	\$ 19,409
<b>20-30</b>	IMRF	\$ 35,144	\$ 36,934	\$ 36,525	\$ 38,472
<b>20-40</b>	Flexi	\$ 1,057	\$ 546	\$ 546	\$ 546
<b>29-01</b>	Training and Development	\$ 5,275	\$ 5,700	\$ 4,700	\$ 5,700
<b>29-03</b>	Membership Dues	\$ 3,193	\$ 2,500	\$ 3,500	\$ 2,500
<b>29-10</b>	Meetings and Exp Reimb.	\$ 5,987	\$ 5,244	\$ 5,244	\$ 5,244
<b>35-10</b>	Contractual Services	\$ 32,020	\$ 34,000	\$ 34,000	\$ 34,000
<b>43-16</b>	IT Maintenance	\$ 37,188	\$ 37,035	\$ 37,035	\$ 34,149
<b>53-11</b>	Cell Phone	\$ 2,616	\$ 2,328	\$ 2,328	\$ 3,462
<b>60-20</b>	Minor Equipment	\$ 233	\$ 500	\$ 600	\$ 600
<b>75-49</b>	Capital Equipment	\$ -	\$ -	\$ 54,881	\$ -
<b>TOTAL</b>		<b>\$ 495,706</b>	<b>\$ 504,470</b>	<b>\$ 562,946</b>	<b>\$ 511,906</b>

THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Public Works - Building Maintenance

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>101-1522-419-10-10</b>	Salaries	\$ 515,515	\$ 547,230	\$ 478,323	\$ 539,841
<b>10-20</b>	Temporary	\$ 42,536	\$ 48,000	\$ 44,490	\$ 48,000
<b>10-30</b>	Overtime	\$ 17,962	\$ 17,925	\$ 17,925	\$ 18,373
<b>10-40</b>	Longevity	\$ 5,975	\$ 6,275	\$ 4,475	\$ 4,700
<b>20-10</b>	Insurance Medical	\$ 133,973	\$ 147,188	\$ 107,668	\$ 154,334
<b>20-11</b>	Insurance Dental	\$ 3,981	\$ 4,221	\$ 3,697	\$ 4,312
<b>20-12</b>	Insurance Life	\$ 656	\$ 756	\$ 657	\$ 756
<b>20-13</b>	Unemployment Insurance	\$ 6,665	\$ 4,539	\$ 4,539	\$ 6,665
<b>20-20</b>	Social Security	\$ 43,729	\$ 45,179	\$ 40,673	\$ 44,883
<b>20-30</b>	IMRF	\$ 72,501	\$ 77,463	\$ 65,221	\$ 76,960
<b>20-40</b>	Flexi	\$ 1,124	\$ 1,194	\$ 1,194	\$ 1,194
<b>29-01</b>	Training and Development	\$ 629	\$ 2,000	\$ 2,000	\$ 2,000
<b>29-10</b>	Meetings and Exp Reimb.	\$ 426	\$ 500	\$ 325	\$ 325
<b>35-10</b>	Contractual Services	\$ 85,902	\$ 132,946	\$ 139,096	\$ 125,646
<b>41-10, 41-15, 62-13, 62-14, 62-15</b>	Utilities	\$ 77,075	\$ 100,960	\$ 90,654	\$ 84,350
<b>42-30</b>	Janitorial Services	\$ 97,375	\$ 97,800	\$ 97,800	\$ 98,092
<b>43-01</b>	Fleet Rental	\$ 35,634	\$ 30,165	\$ 30,165	\$ 32,372
<b>43-30, 43-31, 43-32, 43-33, 43-34, 43-36</b>	Repair & Maintenance	\$ 82,250	\$ 72,460	\$ 70,560	\$ 79,960
<b>53-11</b>	Cell Phone	\$ 2,129	\$ 2,173	\$ 2,173	\$ 1,494
<b>60-10</b>	Office Supplies	\$ 254	\$ 507	\$ 507	\$ 507
<b>60-19</b>	Clothing	\$ 3,288	\$ 2,500	\$ 2,500	\$ 2,500
<b>60-20</b>	Minor Equipment	\$ 8,004	\$ 14,012	\$ 14,187	\$ 9,675
<b>61-11</b>	Maintenance Materials/Supplies	\$ 83,434	\$ 81,887	\$ 86,721	\$ 89,388

THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Public Works - Building Maintenance

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>61-40</b>	Janitorial Supplies	\$ 14,207	\$ 13,700	\$ 12,700	\$ 13,700
<b>61-41</b>	Materials for Bld. Maint.	\$ 20,822	\$ 18,200	\$ 10,912	\$ 20,200
<b>67-44</b>	General Improvements	\$ 128,621	\$ 160,200	\$ 160,200	\$ 145,000
	TOTAL	\$ 1,484,667	\$ 1,629,980	\$ 1,489,362	\$ 1,605,227

THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Public Works - Engineering

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>101-3747-417-10-10</b>	Salaries	\$ 374,045	\$ 391,396	\$ 392,396	\$ 402,191
<b>10-20</b>	Temporary Salaries	\$ 3,952	\$ 4,000	\$ 3,952	\$ 4,000
<b>10-30</b>	Overtime	\$ 3,674	\$ 3,548	\$ 4,842	\$ 3,637
<b>10-40</b>	Longevity	\$ 1,440	\$ 1,560	\$ 1,560	\$ 2,155
<b>20-10</b>	Insurance Medical	\$ 89,932	\$ 93,489	\$ 90,474	\$ 97,345
<b>20-11</b>	Insurance Dental	\$ 2,303	\$ 2,412	\$ 2,335	\$ 2,464
<b>20-12</b>	Insurance Life	\$ 384	\$ 432	\$ 415	\$ 432
<b>20-20</b>	Social Security	\$ 27,803	\$ 28,890	\$ 29,850	\$ 29,928
<b>20-30</b>	IMRF	\$ 45,752	\$ 49,064	\$ 47,457	\$ 50,844
<b>20-40</b>	Flexi	\$ 757	\$ 696	\$ 696	\$ 696
<b>21-10</b>	Contra Accounts	\$ (3,096)	\$ -	\$ -	\$ -
<b>29-01</b>	Training and Development	\$ 2,541	\$ 4,000	\$ 3,000	\$ 4,000
<b>29-03</b>	Membership Dues	\$ 383	\$ 500	\$ 500	\$ 500
<b>29-04</b>	Subscriptions/Publications	\$ 345	\$ 500	\$ 500	\$ 500
<b>29-10</b>	Meeting/Exp. Reimbursement	\$ 483	\$ 2,000	\$ 2,000	\$ 2,000
<b>35-10</b>	Contractual Services	\$ 151,666	\$ 60,000	\$ 102,500	\$ 60,000
<b>43-01</b>	Fleet Rental	\$ 11,460	\$ 10,288	\$ 10,288	\$ 12,716
<b>53-11</b>	Cell Phone	\$ 4,136	\$ 2,490	\$ 3,490	\$ 4,335
<b>60-10</b>	Office Supplies	\$ 849	\$ 1,200	\$ 1,200	\$ 1,200



THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Public Works - Engineering

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
60-12	Postage	\$ 1,052	\$ 885	\$ 885	\$ 885
60-13	Printing & Stationery	\$ 456	\$ 1,000	\$ 1,000	\$ 1,000
60-19	Clothing	\$ 37	\$ 300	\$ 300	\$ 300
60-20	Minor Equipment	\$ 1,329	\$ 11,866	\$ 11,866	\$ 11,866
TOTAL		\$ 721,683	\$ 670,516	\$ 711,506	\$ 692,994

# THE CITY OF LAKE FOREST

Fiscal Year: 2018

Fund- Fleet

Department - Fleet

		FY2017	FY2018	FY2018	FY2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>601-5901-437-10-10</b>	Salaries	\$ 486,317	\$ 526,690	\$ 485,812	\$ 524,471
<b>10-20</b>	Temporary	\$ -	\$ -	\$ -	\$ -
<b>10-30</b>	Overtime	\$ 28,464	\$ 18,642	\$ 34,307	\$ 19,108
<b>10-40</b>	Longevity	\$ 2,570	\$ 4,110	\$ 3,865	\$ 4,125
<b>20-10</b>	Insurance Medical	\$ 90,502	\$ 98,526	\$ 83,932	\$ 92,803
<b>20-11</b>	Insurance Dental	\$ 3,357	\$ 3,618	\$ 2,919	\$ 3,080
<b>20-12</b>	Insurance Life	\$ 560	\$ 648	\$ 596	\$ 648
<b>20-13</b>	Unemployment Insurance	\$ -	\$ -		\$ -
<b>20-20</b>	Social Security	\$ 38,629	\$ 40,499	\$ 39,273	\$ 40,395
<b>20-30</b>	IMRF	\$ 64,066	\$ 69,498	\$ 62,694	\$ 69,317
<b>20-40</b>	Flexi	\$ 1,082	\$ 1,044	\$ 1,044	\$ 1,044
<b>20-90</b>	Sick Buyout-Sick Yr End Audit Adj	\$ -	\$ -	\$ -	\$ -
<b>20-91</b>	Vac Yr End Audit Adj	\$ 4,163		\$ -	\$ -
<b>20-92</b>	Pension Liability	\$ 105,648			\$ -
<b>21-10</b>	Workmen's Compensation	\$ (7,106)		\$ -	\$ -
<b>21-11</b>	Special Events	\$ -		\$ -	\$ -
<b>21-18</b>	I.R.M.A. Reimbursement	\$ (15,122)	\$ -	\$ -	\$ -
<b>29-01</b>	Training and Development	\$ 6,078	\$ 9,500	\$ 6,500	\$ 9,500
<b>29-04</b>	Publications/Subscriptions	\$ 769	\$ 1,000	\$ 1,000	\$ 1,000
<b>29-10</b>	Meeting/Expense Reimb.	\$ 1,922	\$ 1,000	\$ 1,000	\$ 1,000
<b>33-30</b>	Safety	\$ 373	\$ 2,000	\$ 2,000	\$ 2,000
<b>35-10</b>	Contractual - Misc.	\$ 6,891	\$ 8,000	\$ 8,000	\$ 8,000

**THE CITY OF LAKE FOREST**

Fiscal Year: 2018

Fund- Fleet

Department - Fleet

		FY2017	FY2018	FY2018	FY2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
43-11	Outside Veh. Maint.	\$ 145,340	\$ 139,000	\$ 154,000	\$ 139,000
43-16	I.T. Maintenance	\$ 7,524	\$ 7,406	\$ 7,406	\$ 7,842
44-25	Rentals / Equipment Rentals	\$ 25,986	\$ 25,000	\$ 25,000	\$ 25,000
53-11	Cell Phone	\$ 988	\$ 900	\$ 900	\$ 784
60-10	Office Supplies	\$ 337	\$ 500	\$ 500	\$ 500
60-13	Printing	\$ -	\$ 500	\$ 500	\$ 500
60-19	Clothing	\$ 2,970	\$ 2,500	\$ 5,500	\$ 5,000
60-20	Minor Equipment	\$ 20,345	\$ 6,000	\$ 6,000	\$ 6,000
61-10	Fleet Supplies/Parts	\$ 394,537	\$ 388,000	\$ 478,000	\$ 442,822
61-16	Mechanic Tools	\$ 2,736	\$ 2,000	\$ 2,000	\$ 2,000
61-50	Inv Materials Variance	\$ 1,535		\$ -	\$ -
62-14	Fuel and Oil	\$ 267,254	\$ 400,000	\$ 350,000	\$ 360,000
75-02	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -
81-01	Depreciation Expense	\$ 4,805		\$ -	\$ -
84-38	Freight Shipping	\$ 77	\$ 500	\$ 500	\$ 500
84-48	Administration Services	\$ 65,076	\$ 66,708	\$ 66,708	\$ 68,375
84-95	Contingency	\$ -	\$ 30,000	\$ 23,000	\$ 30,000
84-97	Salary Increases	\$ -	\$ -		
		\$ -			
TOTAL		\$ 1,758,673	\$ 1,853,789	\$ 1,852,956	\$ 1,864,814

THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Public Works - Sanitation

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>101-5240-432-10-10</b>	Salaries	\$ 728,839	\$ 747,419	\$ 755,835	\$ 799,924
<b>10-20</b>	Temporary	\$ 102,856	\$ 121,600	\$ 118,089	\$ 121,600
<b>10-30</b>	Overtime	\$ 21,011	\$ 14,877	\$ 31,971	\$ 30,624
<b>10-40</b>	Longevity	\$ 3,630	\$ 4,590	\$ 6,550	\$ 7,280
<b>20-10</b>	Insurance Medical	\$ 179,699	\$ 192,645	\$ 178,075	\$ 215,060
<b>20-11</b>	Insurance Dental	\$ 5,519	\$ 6,030	\$ 5,691	\$ 6,160
<b>20-12</b>	Insurance Life	\$ 960	\$ 1,080	\$ 1,012	\$ 1,080
<b>20-13</b>	Unemployment	\$ 7,732	\$ 14,104	\$ 9,500	\$ 14,104
<b>20-20</b>	Social Security	\$ 63,222	\$ 64,639	\$ 68,002	\$ 69,765
<b>20-30</b>	IMRF	\$ 104,264	\$ 110,861	\$ 108,178	\$ 119,556
<b>20-40</b>	Flexi	\$ 1,813	\$ 1,644	\$ 1,644	\$ 1,644
<b>21-10</b>	Contra Accounts	\$ (15,059)	\$ -	\$ -	\$ -
<b>29-01</b>	Training and Development	\$ 1,062	\$ 1,500	\$ 2,000	\$ 1,500
<b>29-10</b>	Meetings and Exp Reimb.	\$ 791	\$ 670	\$ 1,000	\$ 670
<b>35-10</b>	Contractual Services	\$ 108,912	\$ 112,279	\$ 110,000	\$ 109,000
<b>42-10</b>	Refuse Disposal Services	\$ 354,626	\$ 361,500	\$ 303,500	\$ 296,000
<b>42-11</b>	Recycling Materials	\$ 41,926	\$ 30,000	\$ 70,000	\$ 55,000
<b>43-01</b>	Vehicle (Fleet) Rental	\$ 561,530	\$ 498,696	\$ 498,696	\$ 557,992
<b>43-10</b>	Maintenance of Equipment	\$ 609	\$ 515	\$ 1,000	\$ 515
<b>53-11</b>	Cell Phone	\$ 2,956	\$ 3,180	\$ 3,180	\$ 1,581
<b>60-19</b>	Clothing	\$ 5,119	\$ 5,000	\$ 6,000	\$ 5,000
<b>60-20</b>	Minor Equipment	\$ 4,246	\$ 4,000	\$ 20,100	\$ 4,100

THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Public Works - Sanitation

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>61-11</b>	Maintenance Materials	\$ 21,297	\$ 21,900	\$ 25,700	\$ 20,000
<b>61-13</b>	Materials to Maintain Equipment	\$ 813	\$ 515	\$ 1,000	\$ 515
<b>65-18</b>	Yard Waste Bags (Stickers)	\$ 3,062	\$ 3,300	\$ 2,300	\$ 3,300
TOTAL		\$ 2,311,435	\$ 2,322,544	\$ 2,329,023	\$ 2,441,970

THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Public Works - Storm Sewer

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
10-10	Salaries	\$ 73,821	\$ 75,823	\$ 76,182	\$ 77,711
10-20	Temporary Salaries	\$ -	\$ -	\$ 6,780	\$ 13,935
10-30	Overtime	\$ 8,111	\$ 12,505	\$ 9,487	\$ 12,818
10-40	Longevity	\$ 2,100	\$ 2,175	\$ 2,175	\$ 2,250
20-10	Insurance Medical	\$ 24,610	\$ 23,256	\$ 22,575	\$ 24,365
20-11	Insurance Dental	\$ 576	\$ 603	\$ 438	\$ 616
20-12	Insurance Life	\$ 96	\$ 108	\$ 104	\$ 108
20-20	Social Security	\$ 5,919	\$ 6,523	\$ 6,909	\$ 7,735
20-30	IMRF	\$ 9,828	\$ 11,181	\$ 10,455	\$ 11,430
20-40	Flexi	\$ 204	\$ 198	\$ 198	\$ 198
35-10	Contractual - Misc.	\$ 9,786	\$ 27,500	\$ 28,000	\$ 15,000
61-11	Maint. Material	\$ 8,279	\$ 15,568	\$ 15,568	\$ 15,568
61-13	Materials to Maint. Equip.	\$ 1,087	\$ 6,100	\$ 16,100	\$ 6,100
TOTAL		\$ 144,417	\$ 181,540	\$ 194,971	\$ 187,834

THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Public Works - Streets

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>101-5131-431-10-10</b>	Salaries	\$ 541,295	\$ 583,435	\$ 584,802	\$ 616,466
<b>10-20</b>	Temporary	\$ 3,108	\$ -	\$ -	\$ -
<b>10-30</b>	Overtime	\$ 110,011	\$ 169,149	\$ 169,149	\$ 172,628
<b>10-40</b>	Longevity	\$ 4,295	\$ 5,135	\$ 5,395	\$ 5,855
<b>20-10</b>	Insurance Medical	\$ 118,713	\$ 131,173	\$ 126,940	\$ 136,563
<b>20-11</b>	Insurance Dental	\$ 4,463	\$ 4,824	\$ 4,669	\$ 4,928
<b>20-12</b>	Insurance Life	\$ 744	\$ 864	\$ 830	\$ 864
<b>20-20</b>	Social Security	\$ 42,545	\$ 56,112	\$ 57,155	\$ 59,179
<b>20-30</b>	IMRF	\$ 70,116	\$ 96,086	\$ 92,655	\$ 101,337
<b>20-40</b>	Flexi	\$ 1,048	\$ 1,296	\$ 1,296	\$ 1,296
<b>29-01</b>	Training and Development	\$ 5,340	\$ 4,000	\$ 4,000	\$ 3,500
<b>29-03</b>	Membership Dues	\$ 84	\$ 250	\$ 250	\$ 250
<b>29-04</b>	Subscriptions/Publications	\$ -	\$ 200	\$ 200	\$ 200
<b>29-10</b>	Meetings and Exp Reimb.	\$ 1,019	\$ 1,000	\$ 800	\$ 800
<b>35-10</b>	Contractual Services	\$ 136,954	\$ 94,680	\$ 93,750	\$ 74,580
<b>42-10</b>	Refuse Disposal Services	\$ 3,301	\$ 4,000	\$ 4,000	\$ 3,000
<b>43-01</b>	Vehicle (Fleet) Rental	\$ 373,267	\$ 295,559	\$ 295,559	\$ 277,252
<b>53-11</b>	Cell Phone	\$ 3,388	\$ 2,380	\$ 2,380	\$ 5,235
<b>60-10</b>	Office Supplies	\$ 973	\$ 750	\$ 680	\$ 750
<b>60-19</b>	Clothing	\$ 3,771	\$ 3,000	\$ 3,700	\$ 3,700
<b>60-20</b>	Minor Equipment	\$ 14,729	\$ 15,637	\$ 39,737	\$ 14,024

THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Public Works - Streets

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
61-11	Maintenance Materials	\$ 97,590	\$ 105,881	\$ 113,206	\$ 97,881
61-12	Maintenance Materials - Gas Lighting	\$ 18,470	\$ 25,500	\$ 20,000	\$ 17,000
61-13	Materials to Maintain Equipment	\$ -	\$ 2,500	\$ 3,500	\$ 2,500
65-11	Chemicals	\$ 81,133	\$ 246,150	\$ 246,150	\$ 187,000
TOTAL		\$ 1,636,357	\$ 1,849,561	\$ 1,870,803	\$ 1,786,788



THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- Water

Department - Public Works

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
10-10	Salaries	\$ 1,299,828	\$ 1,350,520	\$ 1,321,506	\$ 1,410,624
10-20	Temporary Salaries	\$ 4,015	\$ -	\$ -	\$ -
10-30	Overtime	\$ 82,820	\$ 66,467	\$ 127,952	\$ 68,129
10-40	Longevity	\$ 19,991	\$ 21,615	\$ 13,660	\$ 23,435
20-10	Insurance Medical	\$ 310,690	\$ 310,395	\$ 300,499	\$ 322,736
20-11	Insurance Dental	\$ 9,212	\$ 9,649	\$ 8,999	\$ 9,856
20-12	Insurance Life	\$ 1,536	\$ 1,836	\$ 1,662	\$ 1,728
20-13	Unemployment Insurance	\$ 7,271	\$ -	\$ -	\$ -
20-20	Social Security	\$ 108,130	\$ 104,963	\$ 109,537	\$ 109,296
20-30	IMRF	\$ 160,222	\$ 180,066	\$ 178,110	\$ 187,514
20-40	Flexi	\$ 2,378	\$ 3,126	\$ 1,836	\$ 2,928
29-01	Training/Education	\$ 6,119	\$ 10,000	\$ 11,000	\$ 11,000
29-03	Membership Dues	\$ 283	\$ 1,500	\$ 1,500	\$ 1,500
29-04	Publications	\$ 1,099	\$ 500	\$ 500	\$ 500
29-10	Meeting/Expense Reimb.	\$ 3,314	\$ 2,776	\$ 3,300	\$ 2,776
35-10	Contractual - Misc.	\$ 403,013	\$ 342,618	\$ 355,318	\$ 292,503
35-15	Leak Detection	\$ 18,094	\$ 38,592	\$ 38,592	\$ 20,000
35-16	Meter Testing	\$ 11,473	\$ 22,439	\$ 22,439	\$ 16,200
35-25	J.U.L.I.E. Locate	\$ 9,067	\$ 8,000	\$ 9,100	\$ 8,000
41-10	Water	\$ 906	\$ 700	\$ 1,000	\$ 700
42-10	Refuse Disposal Services	\$ 16,350	\$ 35,470	\$ 38,470	\$ 20,000
43-01	Vehicle (Fleet) Rental	\$ 139,594	\$ 93,003	\$ 93,003	\$ 91,631

THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- Water

Department - Public Works

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
43-16	IT Maintenance	\$ 25,212	\$ 25,347	\$ 25,347	\$ 27,342
43-30	Building Maintenance	\$ 3,210	\$ 5,000	\$ 5,000	\$ 5,000
53-11	Cell Phone	\$ 4,377	\$ 4,122	\$ 4,870	\$ 8,602
60-10	Office Supplies	\$ 464	\$ 2,000	\$ 2,000	\$ 2,000
60-12	Postage	\$ 1,622	\$ 500	\$ 525	\$ 500
60-19	Clothing	\$ 4,694	\$ 6,500	\$ 5,500	\$ 5,500
60-20	Minor Equipment	\$ 20,932	\$ 31,000	\$ 34,000	\$ 26,000
61-11	Maintenance Material	\$ 75,378	\$ 101,944	\$ 98,270	\$ 95,594
61-13	Material to Maint. Equipment	\$ 40,074	\$ 85,600	\$ 81,600	\$ 85,600
61-40	Janitorial Supplies	\$ 1,905	\$ 3,000	\$ 3,000	\$ 2,275
61-41	Material for Building Maint.	\$ 10,366	\$ 6,000	\$ 6,000	\$ 6,000
62-12	Diesel Oil	\$ 8,360	\$ 4,275	\$ 4,275	\$ 4,275
62-13	Electricity	\$ 265,771	\$ 365,000	\$ 365,000	\$ 340,000
62-15	Natural Gas	\$ 21,804	\$ 48,850	\$ 32,400	\$ 38,000
65-11	Chemicals	\$ 48,306	\$ 65,000	\$ 62,603	\$ 65,000
66-12	Water Meters	\$ 26,507	\$ 15,000	\$ 15,000	\$ 15,000
66-13	Manhole Lining/Lids	\$ 21,705	\$ 30,000	\$ 30,000	\$ 30,000
66-21	Water Operating Equipment	\$ 65,732	\$ 84,208	\$ 84,208	\$ 78,800
75-37	Operating Capital	\$ -	\$ 10,000	\$ -	\$ 10,000
TOTAL		\$ 3,261,824	\$ 3,497,581	\$ 3,497,581	\$ 3,446,544

## 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.

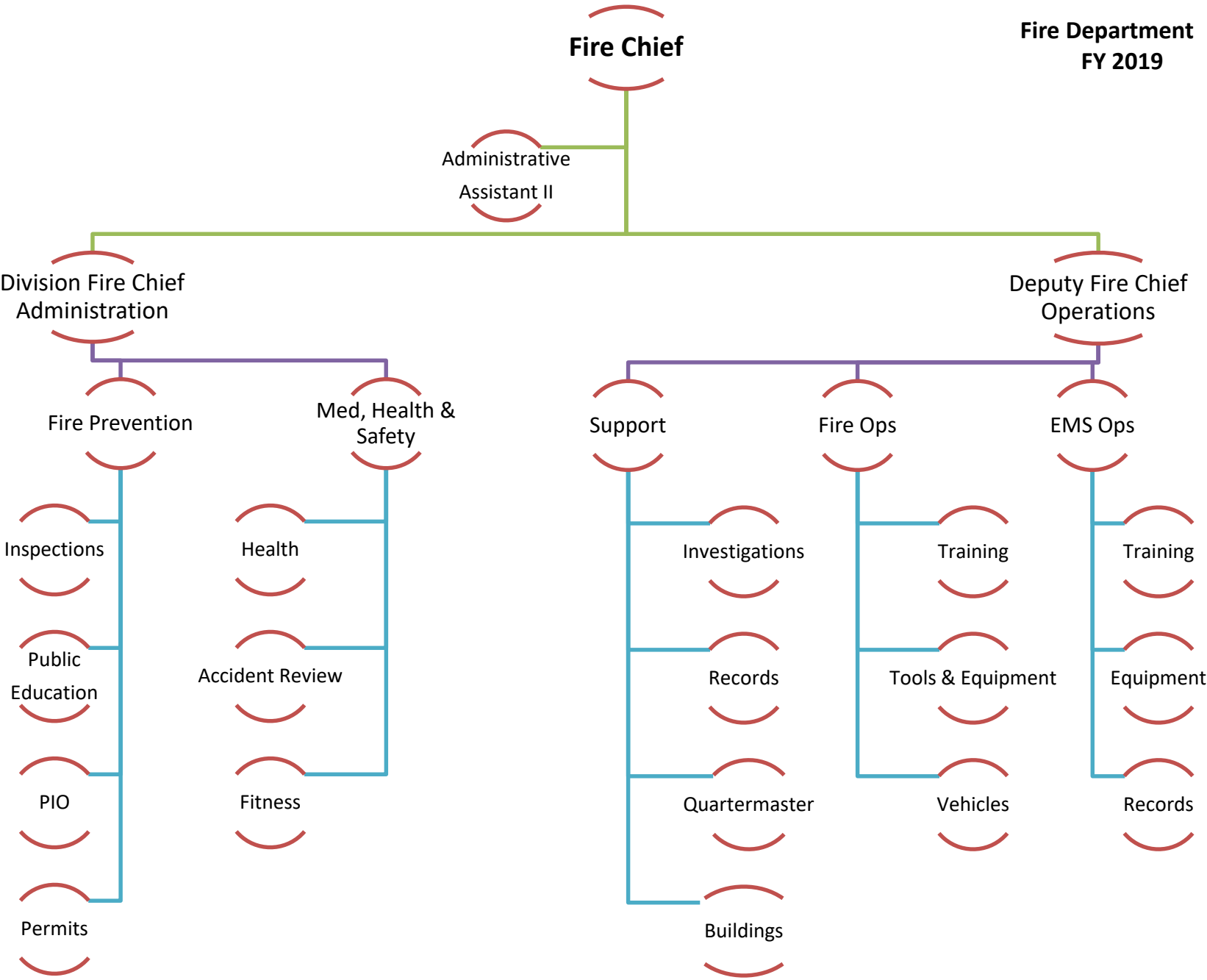
### FY18 Highlights

- Continued participation in the Northwestern Medicine Lake Forest Hospital construction project with assisting in the soft opening in August '17 and grand opening in February '18.
- Hired three new Paid on Premise (POP) firefighters.
- Developed a cost effective method of sending firefighters to an accredited academy.
- Hired two new full time firefighters (one was from the ranks of our POP program).
- Completion of the 4<sup>th</sup> Annual Citizens Fire Academy. \* **(Community Character, Health and Safety)**
- Participated in, and successfully completed, the 2017 WGA BMW Championship. \*
- Eliminated a contract position saving \$45,000. \* **(Fiscal Stewardship)**
- Consolidated the administration and fire prevention bureau roles. \* **(Fiscal Stewardship)**
- Entered into a "job share" program for an administrative assistant with Human Resources, saving \$40,000. \* **(Fiscal Stewardship)**
- Submitted for and received free smoke detectors from the State of Illinois "Be Alarmed" program. \* **(Community Character, Health and Safety)**
- Worked through workman's compensation time off, sick leave, injury leave, and military deployment while maintaining staffing levels through creative solutions. \* **(Fiscal Stewardship)**

## **FY19 Initiatives and Programs**

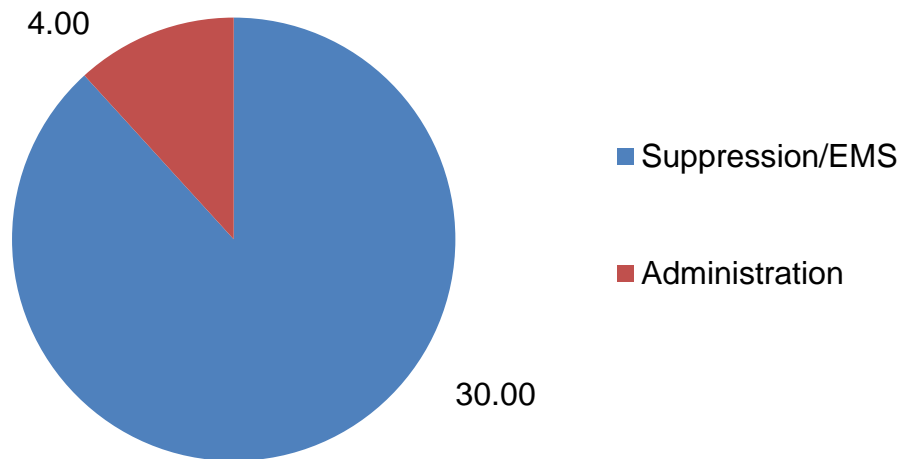
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- Continue working on the department's succession planning.
- Continue teamwork with Glenview dispatch and other members of the consolidated dispatch service to improve and build upon the program. \* **(Fiscal Stewardship)**
- Continue to work on vehicle replacement planning. \* **(Fiscal Stewardship)**
- Scheduled the 5<sup>th</sup> Annual Citizens Fire Academy. \* **(Community Character, Health and Safety)**
- Continue to work with Northwestern Medicine Lake Forest Hospital as it moves toward becoming a resource hospital with its own EMS system.
- Continue to investigate opportunities of consolidation 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 our capital and operating budget.
- Participating in the "Stop the Bleed" (active shooter) campaign with the LFPD and the LF School District. \* **(Community Character, Health and Safety)**
- Updating strategic plan as well as mission and vision statements. \* **(Community Character, Health and Safety)**

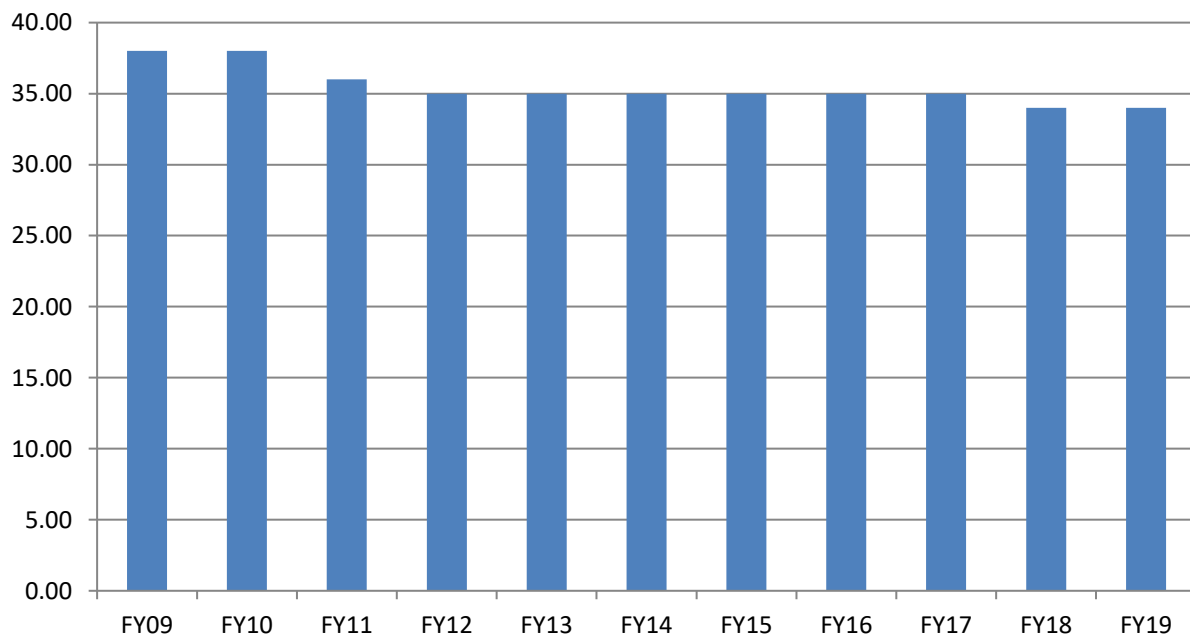


THE CITY OF LAKE FOREST  
FY2019  
FIRE

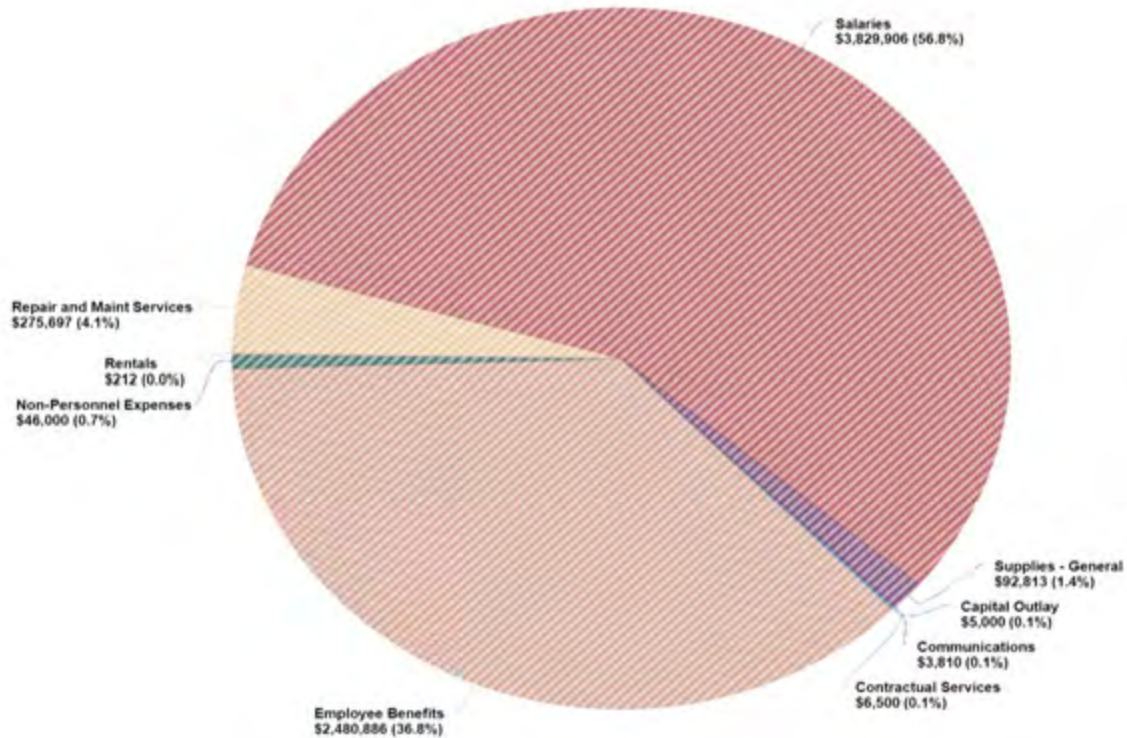
**Full Time Staff by Functional Areas**



**Full-Time Personnel History**



## FY19 EXPENSES



### Budget Data

FY2018 Amended	\$6,313,777
FY2019 Budget	\$6,740,824
Change from Prior Year:	\$427,047

<u>FIRE</u>	<u>FY2018 Amended</u>	<u>FY2019 Budget</u>	<u>Change</u>
Personnel & Administration	\$6,170,227	\$6,597,293	6.92%
Suppression	\$108,000	\$108,231	0.21%
EMS	\$35,550	\$35,300	-0.70%
	<u>\$6,313,777</u>	<u>\$6,740,824</u>	6.76%

FY19 increase due to public safety pension obligations -  
\$410,000 increase over FY18.

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

**Fund- General**

**Department - Fire Administration**

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7552-422-10-10	Salaries	\$ 3,278,272	\$ 3,415,702	\$ 3,249,459	\$ 3,481,114
101-7552-422-10-20	Temporary	\$ 74,911	\$ 86,294	\$ 62,045	\$ 86,294
101-7552-422-10-30	Overtime	\$ 333,943	\$ 238,698	\$ 350,748	\$ 238,698
101-7552-422-10-40	Longevity	\$ 23,899	\$ 23,145	\$ 21,500	\$ 23,800
101-7552-422-20-10	Insurance Medical	\$ 629,886	\$ 655,672	\$ 589,294	\$ 653,794
101-7552-422-20-11	Insurance Dental	\$ 20,369	\$ 21,266	\$ 19,874	\$ 21,711
101-7552-422-20-12	Insurance Life	\$ 5,435	\$ 5,658	\$ 5,579	\$ 5,658
101-7552-422-20-20	Social Security	\$ 64,269	\$ 60,402	\$ 61,396	\$ 61,622
101-7552-422-20-30	IMRF	\$ 20,340	\$ 10,898	\$ 12,133	\$ 10,134
101-7552-422-20-40	Flexi	\$ 5,283	\$ 6,062	\$ 6,062	\$ 6,014
101-7552-422-21-10	Contra Accounts	\$ (55,348)		\$ (12,029)	
101-7552-422-29-01	Training and Development	\$ 6,276	\$ 7,500	\$ 7,500	\$ 7,000
101-7552-422-29-02	Employee Tuition	\$ 2,394	\$ 6,671	\$ 6,671	\$ -
101-7552-422-29-03	Membership Dues	\$ 3,245	\$ 3,000	\$ 3,000	\$ 3,000
101-7552-422-29-10	Meetings and Exp Reimbursement	\$ 8,558	\$ 9,000	\$ 9,000	\$ 9,000
101-7552-422-35-10	Contractual Services	\$ 14,553	\$ 73,000	\$ 30,164	\$ -
101-7552-422-35-11	SRT Assessment	\$ 6,525	\$ 6,500	\$ 6,500	\$ 6,500
101-7552-422-35-14	Emergency Siren Maint.	\$ 5,150	\$ 5,000	\$ 5,000	\$ 5,000
101-7552-422-43-01	Fleet Rental	\$ 162,895	\$ 150,062	\$ 150,062	\$ 181,328
101-7552-422-43-10	Maintenance of Equipment	\$ 4,733	\$ 7,000	\$ 7,000	\$ 7,000
101-7552-422-43-16	IT Maintenance	\$ 47,016	\$ 47,335	\$ 47,335	\$ 49,869
101-7552-422-44-25	Equipment Rental	\$ -	\$ 212	\$ 212	\$ 212
101-7552-422-53-11	Cell Phones	\$ 8,133	\$ 6,123	\$ 6,123	\$ 3,810
101-7552-422-60-10	Office Supplies	\$ 6,758	\$ 5,000	\$ 5,000	\$ 5,500
101-7552-422-60-13	Printing	\$ 1,258	\$ 1,000	\$ 1,000	\$ 1,000



**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

**Fund- General****Department - Fire Administration**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>101-7552-422-60-20</b>	Minor Equipment	\$ 8,917	\$ 7,265	\$ 7,265	\$ 7,282
<b>101-7552-422-95-04</b>	Fire Pension Levy	\$ 1,211,587	\$ 1,311,762	\$ 1,311,762	\$ 1,721,953
<b>TOTAL</b>		<b>\$ 5,899,257</b>	<b>\$ 6,170,227</b>	<b>\$ 5,969,655</b>	<b>\$ 6,597,293</b>

# THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - Fire Suppression

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7553-422-29-01	Training and Development	\$ 21,174	\$ 14,000	\$ 14,000	\$ 13,500
101-7553-422-29-04	Publications	\$ 1,153	\$ 500	\$ 500	\$ 500
101-7553-422-43-10	Maintenance of Equipment	\$ 26,723	\$ 28,500	\$ 28,500	\$ 28,500
101-7553-422-60-19	Clothing	\$ 27,485	\$ 36,500	\$ 36,500	\$ 36,500
101-7553-422-60-20	Minor Equipment	\$ 30,300	\$ 27,500	\$ 27,500	\$ 28,231
101-7553-422-65-11	Chemicals	\$ -	\$ 1,000	\$ 1,920	\$ 1,000
TOTAL		\$ 106,835	\$ 108,000	\$ 108,920	\$ 108,231

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

**Fund- General**

**Department - Fire EMS**

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7555-422-29-01	Training and Development	\$ 6,714	\$ 11,500	\$ 11,500	\$ 13,000
101-7555-422-43-10	Maintenance of Equipment	\$ 5,990	\$ 10,500	\$ 10,500	\$ 9,000
101-7555-422-60-13	Printing	\$ 451	\$ 550	\$ 550	\$ 300
101-7555-422-60-20	Minor Equipment	\$ 12,611	\$ 11,000	\$ 11,000	\$ 11,000
101-7555-422-65-11	Chemicals	\$ 2,132	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL		\$ 27,898	\$ 35,550	\$ 35,550	\$ 35,300

## 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.

### FY2018 Highlights

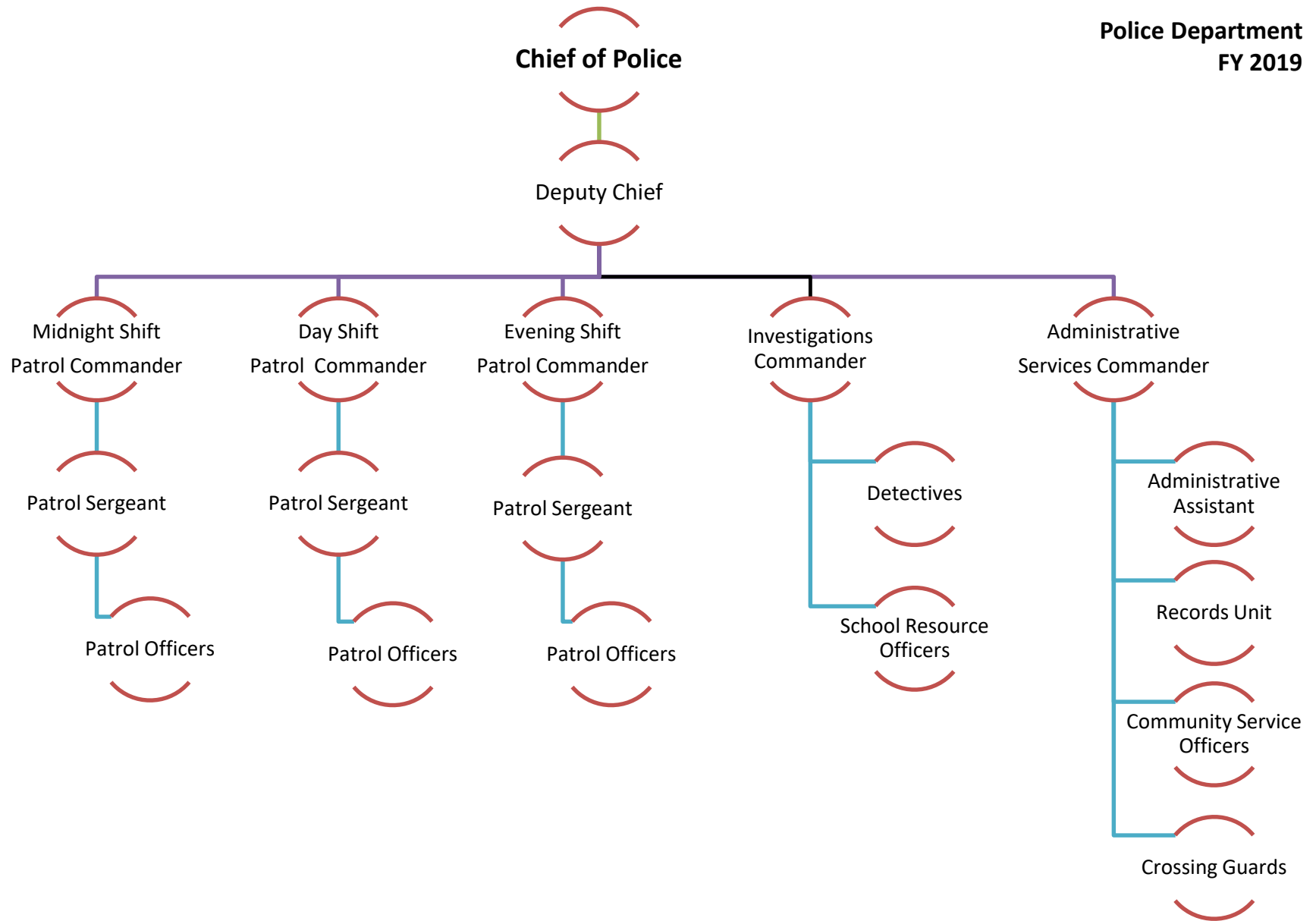
- Successfully managed public safety security operations for the 2017 BMW Golf Tournament.
- Successfully converted two full-time Community Service Officer Positions into four part-time positions that provide better and more consistent road coverage. \* **(Fiscal Stewardship)**
- Began implementation of the E-citation and E-crash reporting program in conjunction with the Lake County Clerk's office, the Chief Judge's office and other Lake County municipalities.
- Continued training on and use of the Critical Intervention Team approach in dealing with incidents involving persons with mental illness, substance abuse and other issues. Currently 90% of the department is trained on CIT and De-Escalation techniques. \* **(Community Character, Health and Safety)**
- Continued partnership with the Lake Forest Police Foundation in promoting strong community interaction through activities such as the Police Bicycle Rodeo, Senior Citizens Picnic, Positive Ticket program, Women's Self Defense Class and several activities involving CROYA, two Citizens Police Academy (CPA) program and a Junior CPA program with CROYA. \* **(Community Character, Health and Safety)**

- 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.

#### **FY2019 Initiatives and Programs**

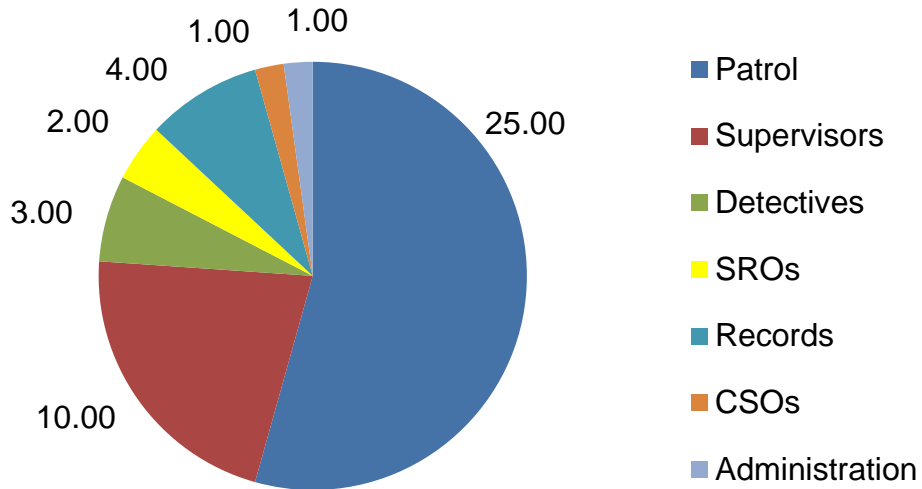
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- Begin lobby and records section renovations at the Public Safety Building using impact fees from new construction in lieu of capital funding. The goal is to improve work space efficiency, increase building security and meet current American's with Disabilities Act (ADA) standards.
- Begin implementation of the Starcom police radio program, converting existing VHF radios to digital 700/800 MHz radios using the Motorola Starcom21 trunked radio system. Starcom21 is the official statewide public safety radio network of Illinois.
- Complete full implementation of the E-ticket and E-crash reporting system.
- 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, Health and Safety)**
- Continued efforts to support existing 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)**

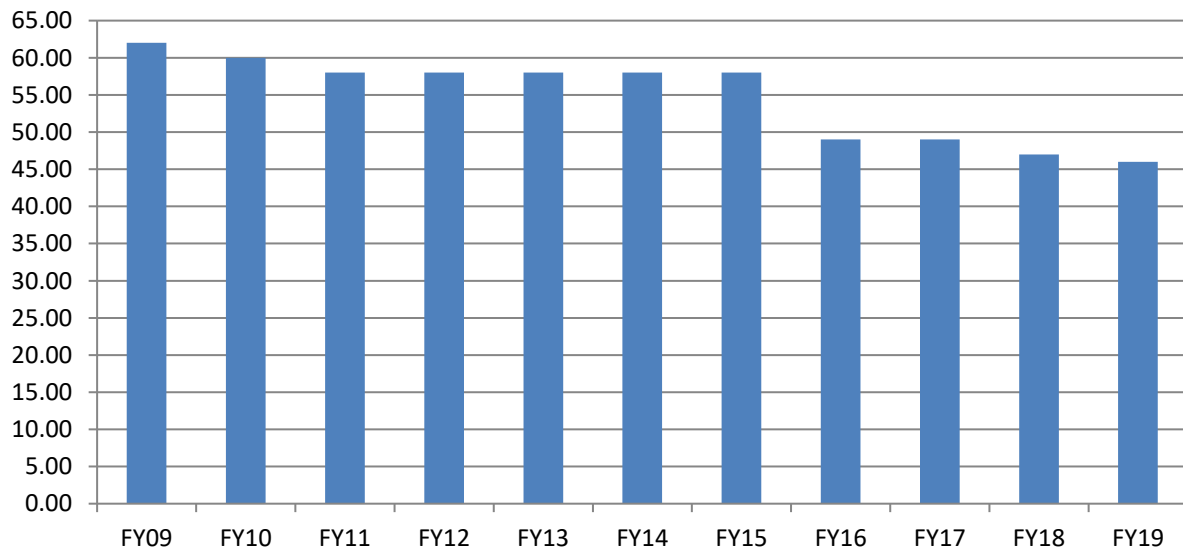


THE CITY OF LAKE FOREST  
FY2019  
POLICE

**Full Time Staff by Functional Areas**

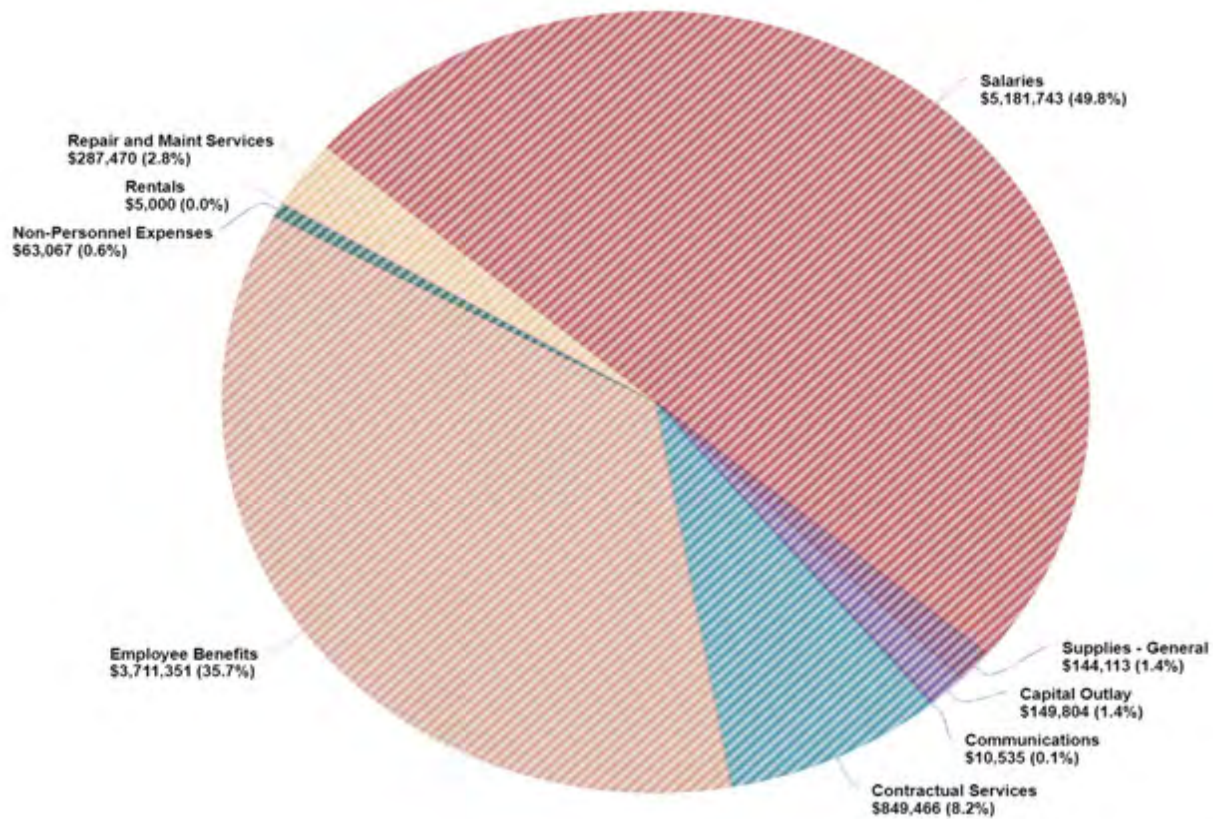


**Full-Time Personnel History**



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

## FY19 EXPENSES



### Budget Data

FY2018 Amended	\$9,649,870
FY2019 Budget	\$10,402,549
Change from Prior Year:	\$752,679

<u>POLICE</u>	<u>FY2018 Amended</u>	<u>FY2019 Budget</u>	<u>Change</u>
Police	\$9,412,463	\$10,032,945	6.59%
Emergency Telephone	\$237,407	\$369,604	55.68%
	<u>\$9,649,870</u>	<u>\$10,402,549</u>	7.80%

Increase in Police is due primarily to pension cost increase (\$400,000). Increase in Emergency Telephone due to capital expense (police radios).



**THE CITY OF LAKE FOREST**

**Fiscal Year: 2019**

**Fund - General**

**Department - Police**

		FY2017	FY2018	FY2018	FY2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7672-421-10-10	Salaries	\$ 4,166,343	\$ 4,335,630	\$ 4,321,648	\$ 4,453,261
101-7672-421-10-20	Temporary Salaries	\$ 96,481	\$ 226,748	\$ 166,756	\$ 291,119
101-7672-421-10-30	Overtime	\$ 316,311	\$ 264,119	\$ 374,993	\$ 270,722
101-7672-421-10-40	Longevity	\$ 31,960	\$ 35,025	\$ 34,125	\$ 36,885
101-7672-421-20-10	Insurance Medical	\$ 836,640	\$ 929,151	\$ 837,830	\$ 921,676
101-7672-421-20-11	Insurance Dental	\$ 25,044	\$ 27,738	\$ 24,757	\$ 26,488
101-7672-421-20-12	Insurance Life	\$ 6,455	\$ 7,098	\$ 6,992	\$ 6,774
101-7672-421-20-13	Unemployment Insurance	\$ -			\$ 1,278
101-7672-421-20-20	Social Security	\$ 90,041	\$ 104,057	\$ 100,081	\$ 108,022
101-7672-421-20-30	IMRF	\$ 48,669	\$ 69,883	\$ 64,857	\$ 70,258
101-7672-421-20-40	Flexi	\$ 6,558	\$ 8,100	\$ 8,100	\$ 7,752
101-7672-421-21-10	Contras	\$ (98,288)			
101-7672-421-29-01	Training and Development	\$ 56,185	\$ 49,567	\$ 42,000	\$ 49,567
101-7672-421-29-02	Employee Tuition	\$ 848	\$ 5,127	\$ 4,000	
101-7672-421-29-03	Membership Dues	\$ 1,975	\$ 2,000	\$ 2,000	\$ 2,000
101-7672-421-29-04	Publications	\$ 3,237	\$ 4,000	\$ 9,000	\$ 4,000
101-7672-421-29-10	Meetings & Exp. Reimb.	\$ 12,603	\$ 7,500	\$ 14,000	\$ 7,500
101-7672-421-35-10	Contractual Services	\$ 51,707	\$ 92,000	\$ 140,000	\$ 60,000
101-7672-421-35-44	Administrative Hearings	\$ 33,612	\$ 35,000	\$ 45,725	\$ 35,000
101-7672-421-35-45	Social Worker	\$ 19,985	\$ 15,000	\$ 18,500	\$ 15,000
101-7672-421-43-01	Fleet Rental	\$ 204,279	\$ 182,655	\$ 182,655	\$ 195,088
101-7672-421-43-10	Maintenance of Equipment	\$ 22,988	\$ 31,220	\$ 40,000	\$ 31,220
101-7672-421-43-16	IT Maintenance	\$ 52,896	\$ 52,370	\$ 52,370	\$ 56,162
101-7672-421-44-25	Equipment Rental	\$ 1,386	\$ 5,000	\$ 1,500	\$ 5,000
1017672-421-53-10	Telephone	\$ 6,535	\$ 8,875	\$ 8,875	\$ 8,875
101-7672-421-53-11	Cell Phone	\$ 2,135	\$ 1,994	\$ 1,994	\$ 1,660
101-7672-421-53-13	Other	\$ 633		\$ 505	
101-7672-421-60-10	Office Supplies	\$ 11,374	\$ 10,000	\$ 8,000	\$ 10,000
101-7672-421-60-13	Printing	\$ 11,268	\$ 8,000	\$ 3,000	\$ 8,000

**THE CITY OF LAKE FOREST**

**Fiscal Year: 2019**

**Fund - General**

**Department - Police**

		FY2017	FY2018	FY2018	FY2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7672-421-60-19	Clothing Services	\$ 72,325	\$ 38,800	\$ 30,000	\$ 38,800
101-7672-421-60-20	Minor Equipment	\$ 105,419	\$ 67,113	\$ 67,000	\$ 87,113
101-7672-421-60-21	Prisoner Food	\$ 256	\$ 200	\$ 200	\$ 200
101-7672-421-95-05	Police Pension Levy	\$ 1,895,500	\$ 2,100,008	\$ 2,100,008	\$ 2,505,888
TOTAL		\$ 8,093,360	\$ 8,723,978	\$ 8,711,471	\$ 9,315,308

**THE CITY OF LAKE FOREST**

**Fiscal Year: 2019**

**Fund - General**

**Department - Police**

		FY2017	FY2018	FY2018	FY2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-7674-421-10-10	Salaries	\$ 133,913	\$ 137,472	\$ 138,514	\$ 127,901
101-7674-421-10-30	Overtime	\$ 628	\$ -	\$ 846	\$ -
101-7674-421-10-40	Longevity	\$ 1,065	\$ 1,745	\$ 1,500	\$ 1,855
101-7674-421-20-10	Insurance Medical	\$ 33,266	\$ 32,647	\$ 31,594	\$ 34,577
101-7674-421-20-11	Insurance Dental	\$ 1,247	\$ 1,206	\$ 1,167	\$ 1,232
101-7674-421-20-12	Insurance Life	\$ -	\$ 216	\$ -	\$ 216
101-7674-421-20-20	Social Security	\$ 9,478	\$ 10,650	\$ 10,195	\$ 9,926
101-7674-421-20-30	IMRF	\$ 15,772	\$ 18,098	\$ 15,592	\$ 16,868
101-7674-421-20-40	Flexi	\$ 150	\$ 396	\$ 396	\$ 396
101-7674-421-35-43	Dispatch Contractual Service	\$ 444,207	\$ 486,055	\$ 486,055	\$ 524,666
TOTAL		\$ 639,726	\$ 688,485	\$ 685,859	\$ 717,637

**THE CITY OF LAKE FOREST**

**Fiscal Year: 2019**

**Fund - Emergency Telephone**

**Department - Police**

		<b>FY2017</b>	<b>FY2018</b>	<b>FY2018</b>	<b>FY2019</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>205-7672-421-35-10</b>	<b>Contractual Services</b>	\$ 39,073	\$ 39,800	\$ 39,800	\$ 39,800
<b>205-7672-421-35-43</b>	<b>Dispatch Contractual Service</b>	\$ 175,002	\$ 175,000	\$ 175,000	\$ 175,000
<b>205-7672-421-43-37</b>	<b>Maintenance of Equipment</b>	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
<b>205-7672-421-66-10</b>	<b>Assets under \$10,000</b>	\$ 34,427	\$ 5,610	\$ 5,610	\$ 35,000
<b>205-7672-421-75-25</b>	<b>Computer Aided Dispatch</b>	\$ 11,997	\$ 11,997	\$ 11,997	\$ 11,997
<b>205-7672-421-75-18</b>	<b>Portable Radios</b>	\$ -	\$ -		\$ 102,807
<b>TOTAL</b>		<b>\$ 260,499</b>	<b>\$ 237,407</b>	<b>\$ 237,407</b>	<b>\$ 369,604</b>

## Parks and Recreation Department

(Recreation, Golf, Parks, Forestry and Cemetery)



### Introduction

#### Mission Statement

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

#### Vision Statement

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

### FY2018 Highlights

- Completed the North Western Avenue Streetscape Enhancement Project.
- Completion of Phase 1 of the Master Plan Improvements at Deerpath Golf Course, including installation of a continuous cart path and drainage improvements. \* **(Community Character, Health and Safety)**
- Installation and expansion of new patio and landscaping improvements at Deerpath Golf Course. \* **(Community Character, Health and Safety)**
- Completed ravine restoration project at the Cemetery with partial grant funding. \* **(Environmental Sustainability, Recreation and Leisure)**
- Restoration of Cemetery Gatehouse basement after extensive flood damage. \* **(Environmental Sustainability, Recreation and Leisure)**
- Planted over 400 trees in City parkways and properties in the effort to re-forest Lake Forest. \* **(Environmental Sustainability, Recreation and Leisure)**
- Active participation in Municipal Purchasing Initiative for Emerald Ash Borer treatment, tree pruning (new for FY18), tree planting and tree purchasing bids; continued fifth year of the plan. \* **(Environmental Sustainability, Recreation and Leisure)**
- South Beach Access Road bluff improvements, including invasive tree removal and planting native vegetation. \* **(Environmental Sustainability, Recreation and Leisure)**
- In-house installation of a new playground at South Park, including ADA improvements.
- Completed the walking path resurfacing project at Everett Park. \* **(Multi-Modal Transportation and Infrastructure)**

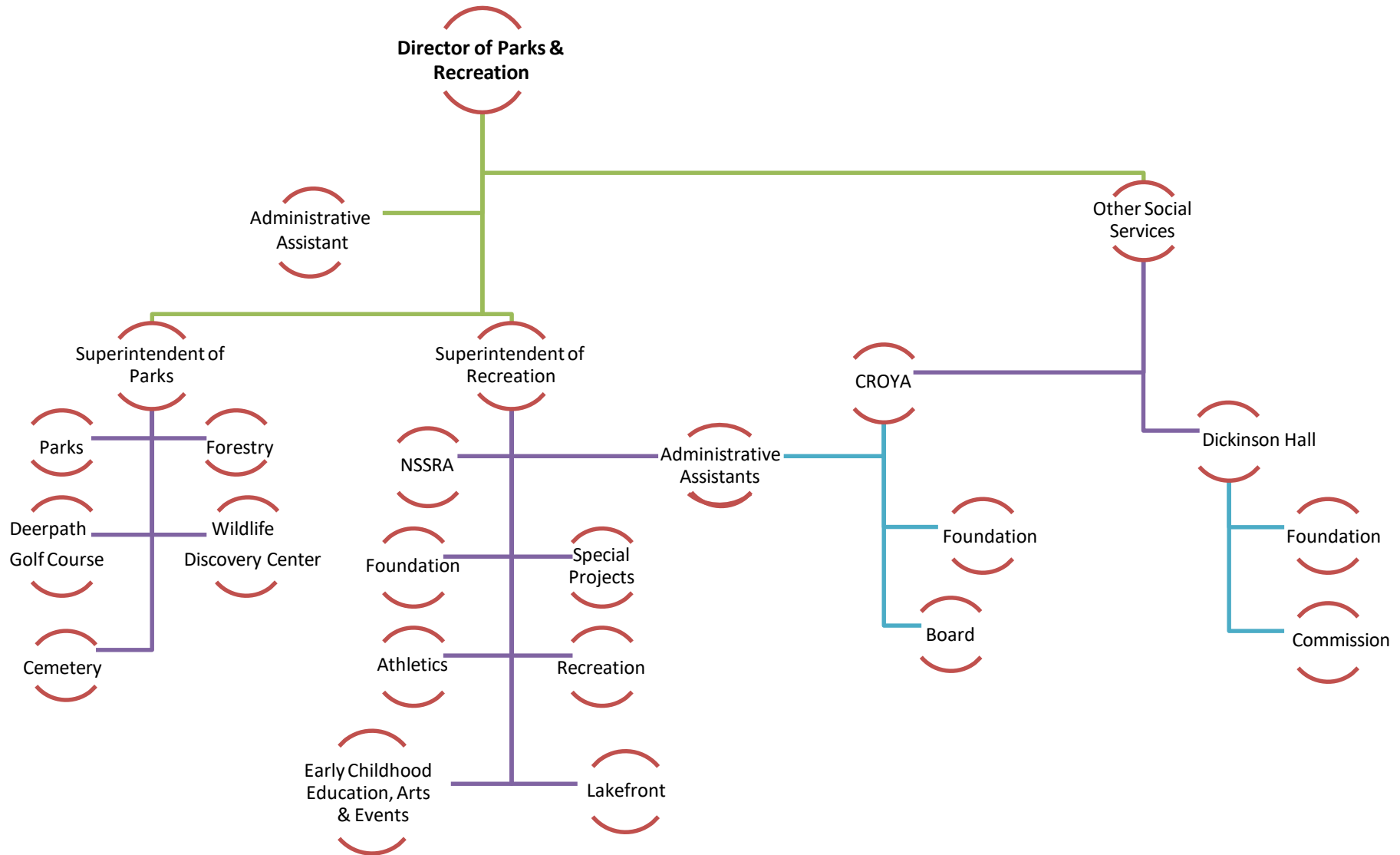
- Crack repair and resurfacing of four tennis courts at West Park.
- Drainage improvements, retaining walls and new landscape plantings around East Train Station north commuter parking lot. \* **(Environmental Sustainability, Recreation and Leisure)**
- Partnered with Lake Forest Open Lands Association for the completion of McCormick Ravine Restoration Project, funded in large part through the Great Lakes Fishery and Ecosystem Restoration Program. \* **(Environmental Sustainability, Recreation and Leisure)**
- Designed and built the Boating Center Facility at the lakefront.
- Facilitated a new Memorandum of Understanding to strengthen and grow the community lacrosse programming. \* **(Environmental Sustainability, Recreation and Leisure)**
- Designed plans for future recreation registration areas.
- Improved concession offerings and service at the lakefront. \* **(Environmental Sustainability, Recreation and Leisure)**
- Began the process for a 10-year comprehensive Master Facilities Plan with the Friends of Lake Forest Parks and Recreation Foundation. \* **(Fiscal Stewardship)**

#### **FY2019 Initiatives and Programs**

- Continue to re-forest Lake Forest after losses due to Emerald Ash Borer, with a focus on planting a more diverse tree canopy and 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. \* **(Environmental Sustainability, Recreation and Leisure)**
- Assist with development of ravine management plans and with the maintenance of ravines. \* **(Environmental Sustainability, Recreation and Leisure)**
- Implement improvements at Deerpath Golf Course as identified in the Master Plan. \* **(Community Character, Health and Safety)**
- Crack repair and resurfacing of six tennis courts at Everett Park.)
- Assist in the development and installation of new beach concession and beverage service area at the Forest Park Beach. \* **(Environmental Sustainability, Recreation and Leisure)**
- Implementation of a new maintenance contract for Forest Park that will feature 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)**
- Development of Reforestation Plan to guide in the City's Tree Replacement Program. \* **(Environmental Sustainability, Recreation and Leisure)**
- Installation of two new tennis courts and a basketball court at South Park, as per the new Park Master Plan.
- Extension of swing bay and rubber surfacing on the Waveland Park playground.
- Planning and design development for the Cemetery's Memorial Garden Phase 2 Project. \* **(Environmental Sustainability, Recreation and Leisure)**
- Evaluate options for Kinderhaven Preschool Academy expansion.
- Develop a new after school program for elementary aged children. \* **(Community Character, Health and Safety)**
- Install a new Fitness Center floor.

- Create additional community programming at the lakefront. \* **(Environmental Sustainability, Recreation and Leisure)**
- Conduct a 10 year comprehensive Master Facilities Plan with the Friends of Lake Forest Parks and Recreation Foundation. \* **(Fiscal Stewardship)**

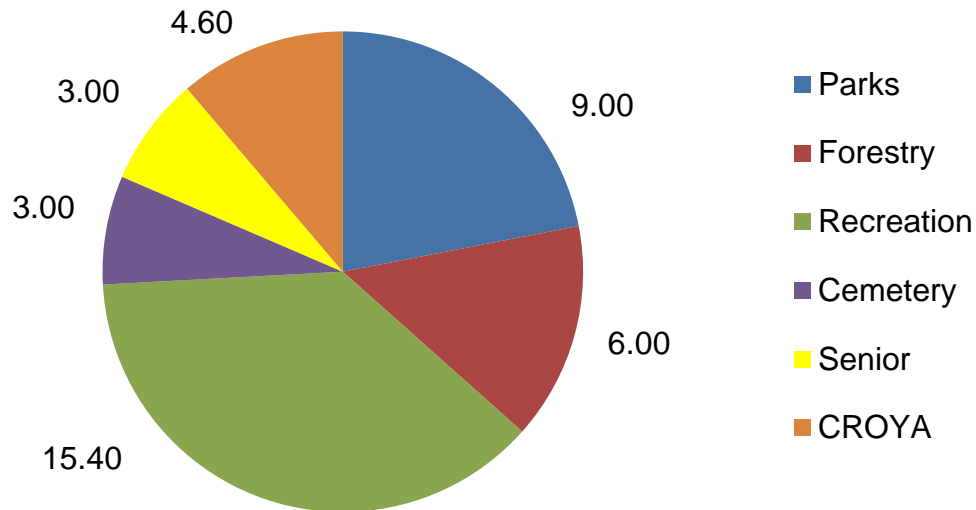
**Parks and Recreation  
FY2019**



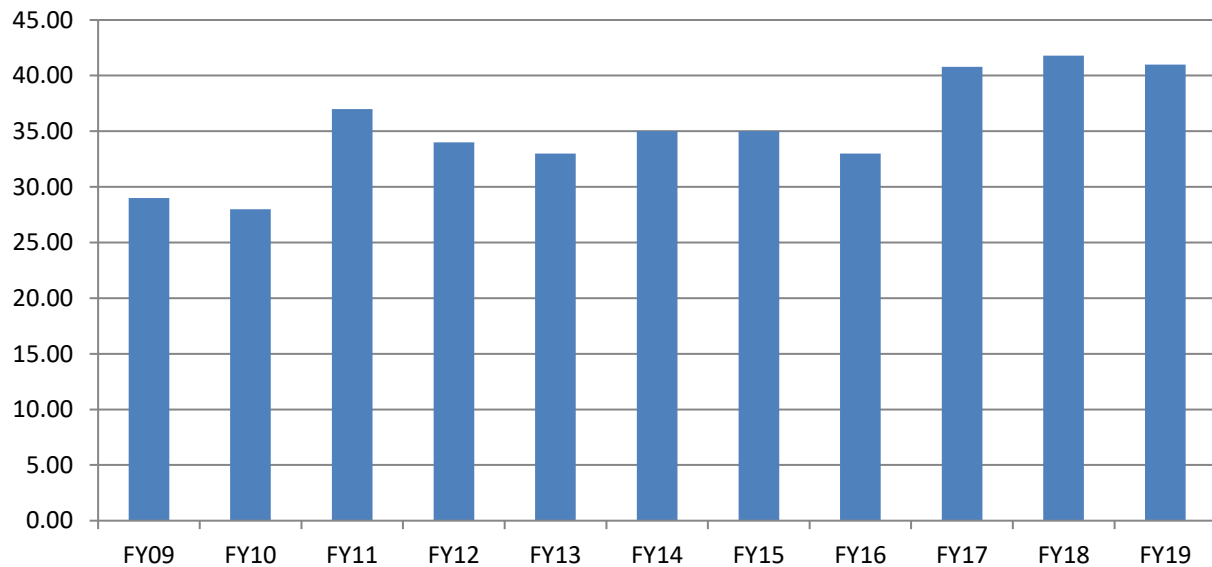


THE CITY OF LAKE FOREST  
FY2019  
PARKS AND RECREATION

**Full Time Staff by Functional Areas**

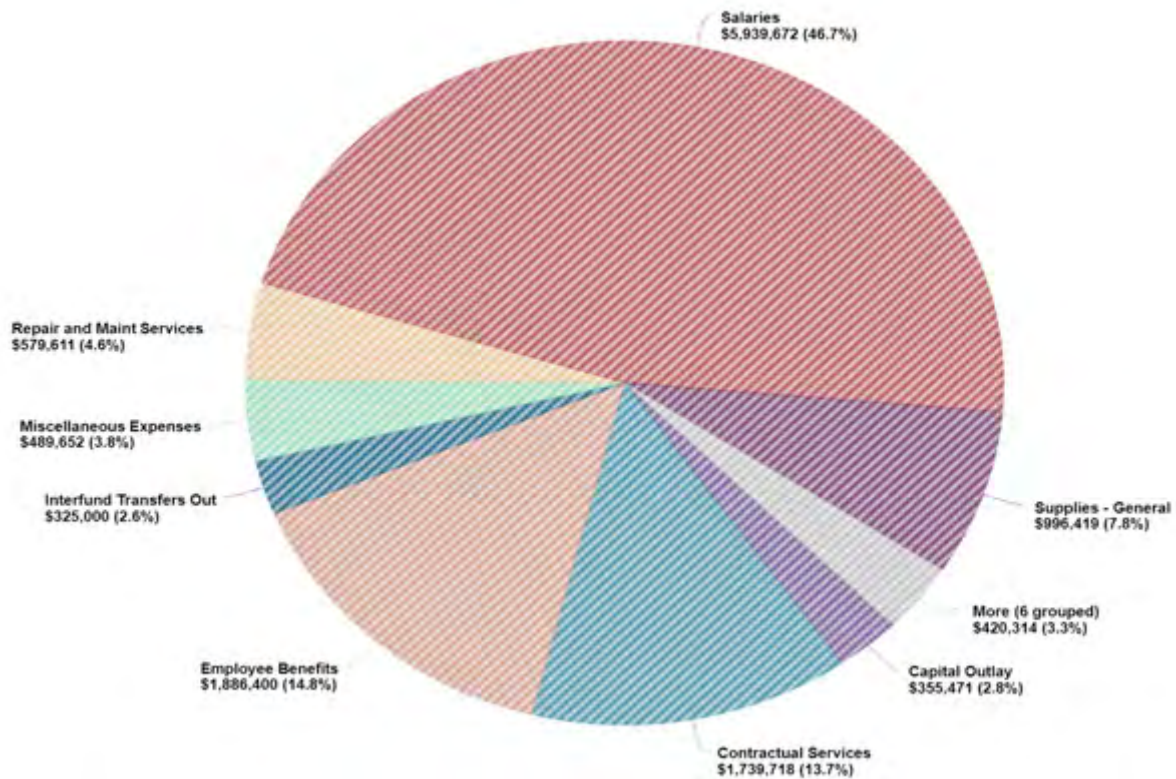


**Full-Time Personnel History**



*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.*

## FY19 EXPENSES



### Budget Data

FY2018 Amended	\$13,356,099
FY2019 Budget	\$12,732,257
Change from Prior Year:	-\$623,842

### PARKS AND RECREATION

	<u>FY2018 Amended</u>	<u>FY2019 Budget</u>	<u>Change</u>
Parks	\$2,659,985	\$2,709,806	1.87%
Forestry	\$995,121	\$1,061,445	6.66%
Recreation	\$5,697,881	\$5,150,527	-9.61%
Special Recreation	\$465,040	\$470,040	1.08%
Senior	\$617,377	\$625,970	1.39%
CROYA	\$595,929	\$582,299	-2.29%
Golf Course (excl Non-Dept)	\$1,315,582	\$1,329,202	1.04%
Cemetery	\$1,009,184	\$802,968	-20.43%
	<u>\$13,356,099</u>	<u>\$12,732,257</u>	-4.67%

Recreation reduction due to FY2018 loan to Golf Course for capital improvements. CROYA decrease due to .2 FTE reduction. Cemetery decrease due to FY2018 capital improvements.

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

**Fund- Parks & Recreation**

**Department - Parks Administration**

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5774-452-10-10	Salaries	\$ 744,105	\$ 768,637	\$ 778,818	\$ 801,144
220-5774-452-10-20	Temporary	\$ 274,632	\$ 355,515	\$ 331,865	\$ 377,400
220-5774-452-10-30	Overtime	\$ 44,616	\$ 31,869	\$ 56,189	\$ 32,366
220-5774-452-10-40	Longevity	\$ 6,017	\$ 7,154	\$ 7,188	\$ 7,638
220-5774-452-20-10	Insurance Medical	\$ 160,259	\$ 220,293	\$ 168,137	\$ 252,984
220-5774-452-20-11	Insurance Dental	\$ 5,325	\$ 5,578	\$ 5,399	\$ 5,698
220-5774-452-20-12	Insurance Life	\$ 893	\$ 993	\$ 976	\$ 993
220-5774-452-20-13	Unemployment Insurance	\$ 25,667	\$ 36,890	\$ 36,890	\$ 25,667
220-5774-452-20-20	Social Security	\$ 80,619	\$ 85,970	\$ 88,255	\$ 89,654
220-5774-452-20-30	IMRF	\$ 131,783	\$ 146,832	\$ 140,129	\$ 153,520
220-5774-452-20-40	Flex Benefits	\$ 413	\$ 1,573	\$ 1,573	\$ 1,573
220-5774-452-29-01	Training and Development	\$ 3,101	\$ 5,000	\$ 5,000	\$ 5,000
220-5774-452-29-03	Membership Dues	\$ 260	\$ 600	\$ 600	\$ 600
220-5774-452-29-04	Subscriptions/Publications	\$ 563	\$ 250	\$ 400	\$ 250
220-5774-452-29-10	Meetings & Expense Reimburse	\$ 3,698	\$ 3,000	\$ 4,000	\$ 3,000
220-5774-452-35-10	Contractual Services	\$ 46,536	\$ 35,356	\$ 35,356	\$ 8,000
220-5774-452-35-27	Adopt a Park - Dickenon Senior Terrace	\$ 6,231	\$ 8,000	\$ 22,934	
220-5774-452-35-28	Adopt a Park - Elawa	\$ 30,558	\$ 42,000	\$ 42,000	\$ 30,000
220-5774-452-43-01	Vehicle Rental	\$ 237,306	\$ 171,408	\$ 171,408	\$ 166,033
220-5774-452-43-16	IT Maintenance	\$ 9,036	\$ 9,515	\$ 9,515	\$ 10,184
220-5774-452-53-10	Telephone	\$ 900	\$ 900	\$ 900	\$ 900

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

**Fund- Parks & Recreation**

**Department - Parks Administration**

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>220-5774-452-53-11</b>	Cell Phone	\$ 8,125	\$ 6,113	\$ 7,000	\$ 4,149
<b>220-5774-452-60-10</b>	Office Supplies	\$ 751	\$ 1,500	\$ 1,500	\$ 1,068
<b>220-5774-452-60-12</b>	Postage	\$ 689	\$ 500	\$ 1,200	\$ 500
<b>220-5774-452-60-19</b>	Clothing	\$ 9,494	\$ 6,500	\$ 6,500	\$ 6,500
<b>220-5774-452-60-20</b>	Minor Equipment	\$ 78	\$ 900	\$ 900	\$ 900
<b>220-5774-452-61-13</b>	Materials to Maint Equipment	\$ 31			
<b>220-5774-452-84-05</b>	CARP	\$ 94,708	\$ 87,500	\$ 89,763	\$ 100,000
<b>220-5774-452-84-48</b>	Administrative Services	\$ 70,486	\$ 69,839	\$ 69,839	\$ 71,585
<b>220-5774-452-95-02</b>	Capital Equipment	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
<b>TOTAL</b>		<b>\$ 2,146,880</b>	<b>\$ 2,260,185</b>	<b>\$ 2,234,234</b>	<b>\$ 2,307,306</b>

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

**Fund- Parks & Recreation**

**Department - Parks - Grounds Maintenance**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>220-5775-452-35-10</b>	<b>Contractual Services</b>	\$ 195,588	\$ 215,000	\$ 215,000	\$ 218,000
<b>220-5775-452-42-10</b>	<b>Refuse Disposal Services</b>	\$ 1,350	\$ 2,000	\$ 2,000	\$ 2,000
<b>220-5775-452-60-20</b>	<b>Minor Equipment</b>	\$ 16,181	\$ 14,000	\$ 14,000	\$ 14,000
<b>220-5775-452-61-11</b>	<b>Maintenance Material</b>	\$ 3,904	\$ 2,800	\$ 2,800	\$ 3,500
<b>220-5775-452-61-13</b>	<b>Materials to Maintain Equip.</b>	\$ 12,354	\$ 16,000	\$ 16,000	\$ 16,000
<b>220-5775-452-65-10</b>	<b>Agricultural Materials</b>	\$ 30,534	\$ 25,000	\$ 25,000	\$ 25,000
<b>220-5775-452-65-11</b>	<b>Chemicals</b>	\$ 11,606	\$ 15,000	\$ 15,000	\$ 12,000
<b>220-5775-452-65-24</b>	<b>Landscape Plants</b>	\$ 15,425	\$ 10,000	\$ 12,714	\$ 9,500
<b>TOTAL</b>		\$ 286,942	\$ 299,800	\$ 302,514	\$ 300,000

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

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

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>220-5776-452-35-10</b>	Contractual Services	\$ 18,520	\$ 20,000	\$ 20,000	\$ 20,000
<b>220-5776-452-60-20</b>	Minor Equipment	\$ 14,348	\$ 15,000	\$ 15,000	\$ 15,000
<b>220-5776-452-61-11</b>	Maintenance Material	\$ 16,831	\$ 22,500	\$ 22,500	\$ 22,500
<b>220-5776-452-61-13</b>	Materials to Maintain Equip.	\$ 3,358	\$ 2,500	\$ 2,500	\$ 2,500
<b>220-5776-452-61-40</b>	Janitorial Supplies	\$ 8,812	\$ 10,000	\$ 10,000	\$ 12,500
<b>TOTAL</b>		<b>\$ 61,869</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 72,500</b>

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

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

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>220-5781-452-35-10</b>	Contractual Services	\$ 13,871	\$ 15,000	\$ 15,000	\$ 15,000
<b>220-5781-452-42-10</b>	Refuse Disposal Services	\$ 637	\$ 1,000	\$ 1,000	\$ 1,000
<b>220-5781-452-60-20</b>	Minor Equipment	\$ 3,616	\$ 4,000	\$ 4,000	\$ 4,000
<b>220-5781-452-61-11</b>	Maintenance Material	\$ 4,840	\$ 5,000	\$ 5,000	\$ 5,000
<b>220-5781-452-61-13</b>	Materials to Maintain Equip.	\$ 3,589	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL</b>		<b>\$ 26,553</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

**Fund- Parks & Recreation**

**Department - Forestry Administration**

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5887-453-10-10	Salaries	\$ 387,148	\$ 425,429	\$ 389,608	\$ 443,345
220-5887-453-10-20	Temporary	\$ 70,234	\$ 88,024	\$ 87,719	\$ 90,156
220-5887-453-10-30	Overtime	\$ 9,669	\$ 10,726	\$ 25,726	\$ 10,919
220-5887-453-10-40	Longevity	\$ 1,285	\$ 1,370	\$ 1,460	\$ 2,050
220-5887-453-20-10	Insurance Medical	\$ 72,176	\$ 84,789	\$ 87,468	\$ 127,125
220-5887-453-20-11	Insurance Dental	\$ 3,121	\$ 3,618	\$ 3,015	\$ 3,696
220-5887-453-20-12	Insurance Life	\$ 636	\$ 648	\$ 679	\$ 648
220-5887-453-20-20	Social Security	\$ 35,349	\$ 39,210	\$ 32,374	\$ 40,439
220-5887-453-20-30	IMRF	\$ 55,797	\$ 66,015	\$ 49,676	\$ 68,016
220-5887-453-20-40	Flex Benefits	\$ 868	\$ 1,092	\$ 1,092	\$ 1,092
220-5887-453-29-01	Training and Development	\$ 6,640	\$ 7,350	\$ 10,748	\$ 7,850
220-5887-453-29-03	Membership Dues	\$ 440	\$ 1,200	\$ 1,200	\$ 1,200
220-5887-453-29-04	Subscriptions/Publications	\$ 281	\$ 100	\$ 100	\$ 100
220-5887-453-29-10	Meetings & Expense Reimburse	\$ 229	\$ 500	\$ 500	\$ 500
220-5887-453-35-10	Contractual Services	\$ 19,914	\$ 32,500	\$ 37,500	\$ 14,000
220-5887-453-43-01	Vehicle Rental	\$ 154,365	\$ 135,900	\$ 135,900	\$ 149,424
220-5887-453-60-13	Postage	\$ 855			
220-5887-453-60-19	Clothing	\$ 2,424	\$ 4,000	\$ 4,000	\$ 4,000
220-5887-453-84-48	Adminstrative Services	\$ 9,168	\$ 9,400	\$ 9,400	\$ 9,635
TOTAL		\$ 830,599	\$ 911,871	\$ 878,165	\$ 974,195



**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

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

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5888-452-35-10	Contractual Services	\$ 26,395	\$ 34,000	\$ 44,390	\$ 38,000
220-5888-452-60-20	Minor Equipment	\$ 339	\$ 750	\$ 750	\$ 750
220-5888-453-66-10	Assets under \$10,000	\$ 2,868	\$ 2,500	\$ 2,500	\$ 2,500
TOTAL		\$ 29,602	\$ 37,250	\$ 47,640	\$ 41,250

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

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

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5889-452-35-10	Contractual Services	\$ 8,030	\$ 8,000	\$ 8,000	\$ 8,000
220-5889-452-60-20	Minor Equipment	\$ 2,786	\$ 4,000	\$ 4,000	\$ 4,000
220-5889-453-66-11	Maintenance Material	\$ 3,496	\$ 4,500	\$ 4,500	\$ 4,500
TOTAL		\$ 14,312	\$ 16,500	\$ 16,500	\$ 16,500

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

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

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
220-5890-453-65-11	Chemicals	\$ 12,028	\$ 19,000	\$ 19,000	\$ 19,000
	TOTAL	\$ 12,028	\$ 19,000	\$ 19,000	\$ 19,000

**THE CITY OF LAKE FOREST**

Fiscal Year: 2018

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

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>220-5891-453-60-20</b>	Minor Equipment	\$ 108	\$ 1,000	\$ 1,194	\$ 1,000
<b>220-5891-453-61-11</b>	Maintenance Material	\$ 3,061	\$ 3,500	\$ 3,500	\$ 3,500
<b>220-5891-453-65-10</b>	Agricultural Materials	\$ 4,152	\$ 6,000	\$ 6,000	\$ 6,000
<b>TOTAL</b>		<b>\$ 7,321</b>	<b>\$ 10,500</b>	<b>\$ 10,694</b>	<b>\$ 10,500</b>

# THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund - Parks & Recreation

Department - Recreation Programs

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
10-10	Regular Salaries	\$ 971,828	\$ 1,088,483	\$ 1,031,790	\$ 1,113,434
10-20	Temporary Salaries	\$ 1,470,976	\$ 1,520,840	\$ 1,434,587	\$ 1,482,548
10-30	Overtime	\$ 15,881	\$ 14,999	\$ 29,535	\$ 14,199
10-40	Longevity Bonus	\$ 6,650	\$ 7,530	\$ 7,715	\$ 8,701
20-10	Insurance Medical	\$ 211,131	\$ 274,145	\$ 229,432	\$ 274,823
20-11	Insurance Dental	\$ 7,610	\$ 9,348	\$ 7,850	\$ 8,593
20-12	Insurance Life	\$ 1,342	\$ 1,723	\$ 1,460	\$ 1,615
20-13	Unemployment Insurance	\$ 2,000	\$ 10,868	\$ -	\$ 2,000
20-20	Social Security	\$ 194,678	\$ 207,933	\$ 202,182	\$ 206,448
20-30	IMRF	\$ 169,920	\$ 161,125	\$ 161,021	\$ 163,596
20-40	Flex Benefits	\$ 3,231	\$ 2,943	\$ 2,943	\$ 2,824
21-10	Contras	\$ (1,517)	\$ -	\$ -	\$ -
29-01	Training & Education	\$ 15,733	\$ 27,025	\$ 16,660	\$ 27,900
29-03	Membership Dues	\$ 2,593	\$ 4,300	\$ 2,722	\$ 4,150
29-10	Meetings/Expense Reimbursement	\$ 13,741	\$ 16,600	\$ 15,350	\$ 13,000
33-10	Legal	\$ 1,253	\$ 8,400	\$ 8,400	\$ 8,400
33-15	Audit	\$ 4,500	\$ 4,635	\$ 4,635	\$ 4,775
35-10	Contractual Services	\$ 371,477	\$ 374,030	\$ 360,109	\$ 337,205
35-17	Credit Card Charges	\$ 46,178	\$ 69,630	\$ 58,530	\$ 69,630
43-01	Fleet Rental	\$ 8,108	\$ 9,578	\$ 9,578	\$ 11,865

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

**Fund - Parks & Recreation**

**Department - Recreation Programs**

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>43-16</b>	IT Maintenance	\$ 30,636	\$ 38,260	\$ 38,260	\$ 39,768
<b>45-01</b>	Elawa Lease	\$ 25,176	\$ 25,800	\$ 25,926	\$ 25,800
<b>45-02</b>	Stirling Site Improvements	\$ 9,826	\$ 9,826	\$ 9,826	\$ 9,826
<b>52-30</b>	IRMA Insurance	\$ 190,260	\$ 190,257	\$ 190,257	\$ 190,257
<b>53-10</b>	Telephone	\$ 29,979	\$ 29,500	\$ 29,500	\$ 29,500
<b>53-11</b>	Cell Phones	\$ 9,307	\$ 9,500	\$ 9,500	\$ 9,200
<b>54-21</b>	Marketing	\$ 802	\$ 4,000	\$ 1,500	\$ 3,000
<b>60-10</b>	Office Supplies	\$ 4,909	\$ 8,000	\$ 7,000	\$ 8,000
<b>60-12</b>	Postage	\$ 16,860	\$ 20,490	\$ 19,601	\$ 20,700
<b>60-13</b>	Printing	\$ 37,537	\$ 51,124	\$ 37,800	\$ 38,700
<b>60-19</b>	Clothing	\$ 46,459	\$ 58,148	\$ 40,221	\$ 53,058
<b>60-20</b>	Minor Equipment	\$ 16,244	\$ 24,400	\$ 20,773	\$ 37,956
<b>61-40</b>	Janitorial Supplies	\$ 10,555	\$ 9,500	\$ 9,500	\$ 9,500
<b>66-10</b>	Capital Equipment	\$ 3,021	\$ -	\$ -	\$ 10,000
<b>75-01</b>	Capital Outlay	\$ 4,937	\$ 61,767	\$ 61,767	\$ -
<b>84-05</b>	CARP	\$ 204,972	\$ 197,500	\$ 197,500	\$ 185,000
<b>84-06</b>	Audit Software Adjustment	\$ 436	\$ -	\$ -	\$ -
<b>84-48</b>	Administrative Services	\$ 87,696	\$ 89,882	\$ 89,882	\$ 92,129
<b>90-01</b>	Recreational Supplies	\$ 139,004	\$ 146,112	\$ 130,336	\$ 141,855
<b>90-02</b>	Awards	\$ 3,310	\$ 8,125	\$ 3,831	\$ 7,250

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

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

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>90-06</b>	Sailing Team Travel	\$ 5,632	\$ 9,700	\$ 9,000	\$ 9,700
<b>95-02</b>	Deerpath Golf Course	\$ 358,000	\$ 550,000	\$ 680,000	\$ 175,000
TOTAL		\$ 4,752,871	\$ 5,356,026	\$ 5,196,479	\$ 4,851,905

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

**Fund - Parks & Recreation**

**Department - Recreation Programs (2)**

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>220-8025-451-10-20</b>	Temporary Salaries	\$ 100,775	\$ 88,978	\$ 115,118	\$ 92,291
<b>220-8025-451-10-30</b>	Overtime	\$ 81	\$ -	\$ 187	\$ -
<b>220-8025-451-29-01</b>	Training	\$ -	\$ 600	\$ 1,883	\$ 200
<b>220-8025-451-35-10</b>	Contractual Services	\$ 167,946	\$ 193,565	\$ 145,926	\$ 150,027
<b>220-8025-451-60-12</b>	Postage	\$ 230	\$ 325	\$ -	\$ 275
<b>220-8025-451-60-13</b>	Printing	\$ 104	\$ 1,775	\$ 101	\$ -
<b>220-8025-451-60-19</b>	Clothing	\$ 23,219	\$ 24,450	\$ 21,153	\$ 22,580
<b>220-8025-451-62-13</b>	Electricity	\$ 5,925	\$ 7,000	\$ 6,000	\$ 5,000
<b>220-8025-451-90-01</b>	Recreational Supplies	\$ 17,666	\$ 20,962	\$ 17,862	\$ 24,719
<b>220-8025-451-90-02</b>	Awards	\$ 650	\$ 4,200	\$ 600	\$ 3,530
<b>TOTAL</b>		<b>\$ 316,596</b>	<b>\$ 341,855</b>	<b>\$ 308,830</b>	<b>\$ 298,622</b>



**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

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

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>224-8026-451-10-10</b>	Regular Salaries	\$ 38,341	\$ 38,551	\$ 40,723	\$ 39,867
<b>224-8026-451-35-10</b>	Contractual Services	\$ 249,009	\$ 262,728	\$ 262,728	\$ 259,491
<b>224-8026-451-75-01</b>	Capital Improvements	\$ 76,031	\$ 146,050	\$ 146,050	\$ 152,971
<b>224-8026-451-90-04</b>	A.D.A. Companion Fees	\$ 38,095	\$ 17,711	\$ 17,711	\$ 17,711
TOTAL		\$ 401,476	\$ 465,040	\$ 467,212	\$ 470,040

**THE CITY OF LAKE FOREST**

**Fiscal Year: 2019**

**Fund- Cemetery**

**Department - Cemetery**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>10-10</b>	Salaries	\$ 174,979	\$ 223,557	\$ 218,896	\$ 229,346
<b>10-20</b>	Temporary Salaries	\$ 75,323	\$ 42,550	\$ 46,616	\$ 46,316
<b>10-30</b>	Overtime	\$ 13,530	\$ 12,943	\$ 21,216	\$ 13,267
<b>10-40</b>	Longevity	\$ 1,530	\$ 2,220	\$ 2,300	\$ 2,425
<b>20-10</b>	Insurance - Medical	\$ 29,962	\$ 59,525	\$ 39,808	\$ 46,815
<b>20-11</b>	Insurance - Dental	\$ 1,151	\$ 1,809	\$ 1,702	\$ 1,848
<b>20-12</b>	Insurance - Life	\$ 192	\$ 324	\$ 302	\$ 324
<b>20-13</b>	Unemployment	\$ 3,551	\$ 4,344	\$ 4,344	\$ 3,551
<b>20-20</b>	Social Security	\$ 19,777	\$ 20,860	\$ 20,367	\$ 21,522
<b>20-30</b>	IMRF	\$ 32,823	\$ 35,678	\$ 35,514	\$ 36,869
<b>20-40</b>	Flexi	\$ 407	\$ 594	\$ 594	\$ 594
<b>29-01</b>	Training/Education	\$ 6,519	\$ 4,000	\$ 3,500	\$ 4,000
<b>29-04</b>	Publications	\$ 70	\$ 150	\$ -	\$ 150
<b>29-10</b>	Meetings/Expense	\$ 541	\$ 800	\$ 800	\$ 800
<b>33-10</b>	Legal	\$ 1,458	\$ 2,000	\$ 1,000	\$ 2,000
<b>33-15</b>	Audit	\$ 1,300	\$ 1,340	\$ 1,340	\$ 1,380
<b>33-30</b>	Investment Fee	\$ 23,028	\$ 25,000	\$ 28,330	\$ 25,000
<b>35-10</b>	Contractual Services	\$ 26,934	\$ 30,500	\$ 30,000	\$ 48,000
<b>35-21</b>	Marketing	\$ 9,406	\$ 7,000	\$ 5,000	\$ 7,000
<b>41-10</b>	Water	\$ 2,664	\$ 3,100	\$ 4,290	\$ 4,200
<b>41-15</b>	NSSD	\$ 52	\$ 65	\$ 65	\$ 65
<b>43-01</b>	Fleet Rental	\$ 20,711	\$ 19,221	\$ 19,221	\$ 18,984
<b>43-16</b>	IT Maintenance	\$ 4,722	\$ 6,000	\$ 6,000	\$ 6,000
<b>43-30</b>	Building Maintenance	\$ 5,238	\$ 6,000	\$ 6,000	\$ 6,000
<b>52-30</b>	Insurance	\$ 12,336	\$ 12,334	\$ 12,334	\$ 12,334
<b>53-10</b>	Telephone	\$ 4,886	\$ 5,000	\$ 4,940	\$ 5,000

THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- Cemetery

Department - Cemetery

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
53-11	Cell Phone	\$ 1,012	\$ 1,025	\$ 847	\$ 725
60-10	Office Supplies	\$ 1,219	\$ 1,200	\$ 1,800	\$ 1,500
60-12	Postage	\$ 986	\$ 1,000	\$ 700	\$ 1,000
60-13	Printing	\$ -	\$ 1,000	\$ 750	\$ 1,000
60-19	Clothing	\$ 1,262	\$ 1,250	\$ 1,294	\$ 1,250
60-20	Minor Equipment	\$ 1,656	\$ 4,000	\$ 4,192	\$ 4,000
61-11	Maint. Material	\$ 4,743	\$ 6,000	\$ 5,000	\$ 6,000
61-13	Material to Maintain	\$ 3,125	\$ 5,000	\$ 5,394	\$ 5,000
61-40	Janitorial	\$ 122	\$ 500	\$ 500	\$ 500
61-41	Material for Building Maint.	\$ 1,836	\$ 2,000	\$ 2,082	\$ 2,000
62-13	Electricity	\$ 2,426	\$ 3,000	\$ 2,500	\$ 3,000
62-15	Gas	\$ 1,485	\$ 2,700	\$ 1,750	\$ 2,700
65-10	Agriculture Materials	\$ 2,347	\$ 12,000	\$ 12,000	\$ 12,000
67-14	Landscape	\$ 12,634	\$ 14,000	\$ 13,000	\$ 14,000
67-29	Contingency	\$ 9,220	\$ 6,000	\$ 7,537	\$ 6,000
75-60	Equipment Reserve	\$ 3,980	\$ -	\$ -	\$ 30,000
77-03	Landscaping Improvements	\$ 38,021	\$ 50,000	\$ 50,000	\$ 50,000
77-11	Arch Rehabilitation	\$ -	\$ 160,000	\$ 160,000	\$ 90,000
77-14	Ravine Restoration	\$ 16,213	\$ 183,787	\$ 230,805	\$ -
84-48	Admin. Services	\$ 27,132	\$ 27,808	\$ 27,808	\$ 28,503
84-71	Cemetery Lots (Buyback)	\$ 23,800	\$ -	\$ 115,500	\$ -
TOTAL		\$ 626,309	\$ 1,009,184	\$ 1,157,938	\$ 802,968

THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- Golf

Department - Golf Administration

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
510-2501-454-10-10	Salaries	\$ 25,061	\$ 25,453	\$ 26,181	\$ 26,610
510-2501-454-10-40	Longevity	\$ 43	\$ 107	\$ 107	\$ 116
510-2501-454-20-10	Insurance Medical	\$ 3,645	\$ 3,958	\$ 3,831	\$ 4,121
510-2501-454-20-11	Insurance Dental	\$ 115	\$ 121	\$ 117	\$ 123
510-2501-454-20-12	Insurance Life	\$ 29	\$ 27	\$ 21	\$ 27
510-2501-454-20-13	Unemployment Insurance	\$ (6,877)			
510-2501-454-20-20	Social Security	\$ 1,740	\$ 1,819	\$ 2,011	\$ 1,892
510-2501-454-20-30	IMRF	\$ 3,116	\$ 3,246	\$ 3,213	\$ 3,398
510-2501-454-20-40	Flexi	\$ 16	\$ 50	\$ 50	\$ 50
510-2501-454-20-90	Sick Pay Audit Adjust	\$ 22			
510-2501-454-20-91	Vac Pay Audit Adjust	\$ (39)			
510-2501-454-20-92	Pension Liability	\$ 10,515		\$ -	
510-2501-454-33-15	Contractual Services - Audit	\$ 3,500	\$ 3,605	\$ 4,167	\$ 3,715
510-2501-454-35-10	Contractual Services	\$ 108,027	\$ 115,366	\$ 102,538	\$ 107,760
510-2501-454-35-17	Credit Card Charges	\$ -		\$ 2,486	
510-2501-454-41-10	Water	\$ 79,500	\$ 89,914	\$ 78,670	\$ 85,000
510-2501-454-41-15	Sewer	\$ 323		\$ 271	
510-2501-454-43-01	Fleet Rental	\$ 15,796	\$ 17,314	\$ 17,315	\$ 13,386
510-2501-454-43-16	IT Maintenance	\$ 3,972	\$ 4,835	\$ 4,836	\$ 5,271
510-2501-454-52-30	IRMA Insurance	\$ 29,832	\$ 29,832	\$ 29,114	\$ 29,831
510-2501-454-53-10	Telephone	\$ 4,924	\$ 4,600	\$ 5,991	\$ 5,200
510-2501-454-62-13	Electricity	\$ 14,874	\$ 19,000	\$ 15,827	\$ 16,000
510-2501-454-62-14	Gas	\$ 4,309	\$ 9,450	\$ 11,090	\$ 7,000
510-2501-454-75-02	Capital Equipment	\$ 122,274	\$ -	\$ -	\$ 50,000
510-2501-454-77-55	General Improvements	\$ 243,324	\$ 1,106,677	\$ 1,243,185	
510-2501-454-80-20	Revenue Bond Interest	\$ 16,016	\$ 16,970	\$ 16,970	\$ 14,970
510-2501-454-83-25	Bond Expense	\$ -	\$ 80,000	\$ 80,000	\$ 78,000
510-2501-454-84-40	Debt Issuance Expense	\$ 5,970			
510-2501-454-84-41	Paying Agents/Bonds	\$ -	\$ 500	\$ 500	\$ 500
510-2501-454-84-48	Administrative Services	\$ 26,472	\$ 27,132	\$ 28,323	\$ 27,811
TOTAL		\$ 716,499	\$ 1,559,976	\$ 1,676,814	\$ 480,781

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

**Fund- Golf**

**Department - Golf Administration**

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
510-6301-454-10-10	Salaries	\$ 231,768	\$ 238,600	\$ 241,629	\$ 285,563
510-6301-454-10-20	Temporary	\$ 120,817	\$ 122,116	\$ 128,320	\$ 84,426
510-6301-454-20-13	Unemployment Insurance	\$ 31,898	\$ 14,181	\$ 22,829	\$ 34,910
510-6301-454-20-14	KSM Employee Insurance	\$ 20,426	\$ 15,122	\$ 17,251	\$ 21,550
510-6301-454-20-20	Social Security	\$ 38,425	\$ 55,464	\$ 38,900	\$ 40,378
510-6301-454-20-40	Flexi	\$ -		\$ 10	
510-6301-454-29-01	Training and Development	\$ 2,392	\$ 2,239	\$ 1,167	
510-6301-454-29-03	Membership Dues	\$ 1,995	\$ 1,427	\$ 1,578	\$ 1,500
510-6301-454-29-10	Meetings and Exp Reimbursement	\$ -		\$ -	\$ 240
510-6301-454-33-15	Contractual Services - Audit	\$ -	\$ 1,717		
510-6301-454-35-10	Contractual Services	\$ 8,177	\$ 5,424	\$ 8,332	\$ 12,600
510-6301-454-43-16	IT Maintenance	\$ 5,066	\$ 5,782	\$ 611	\$ 660
510-6301-454-52-30	IRMA Insurance	\$ 3,277	\$ 297	\$ 3,640	\$ 3,780
510-6301-454-60-19	Clothing	\$ 1,073	\$ 1,761		
510-6301-454-60-20	Minor Equipment	\$ -		\$ 894	
510-6301-454-66-10	Assets under \$10,000	\$ 1,034	\$ 1,175		
510-6301-454-75-02	Capital Equipment	\$ -		\$ 4,264	
510-6301-454-75-39	Audit - Fixed Asset Addts	\$ (166,861)			
510-6301-454-81-01	Depreciation Expense	\$ 172,353			
TOTAL		\$ 471,840	\$ 465,305	\$ 469,425	\$ 485,607

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

**Fund- Golf****Department - Course Maintenance**

		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Account Number</b>	<b>Description</b>	<b>Actuals</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>510-6304-454-35-10</b>	Contractual Services	\$ 12,020	\$ 15,114	\$ 8,357	\$ 7,600
<b>510-6304-454-43-01</b>	Fleet Rental	\$ 401			
<b>510-6304-454-43-10</b>	Maintenance of Equipment	\$ 19,818	\$ 21,001	\$ 29,008	\$ 23,750
<b>510-6304-454-60-20</b>	Minor Equipment	\$ 8,014	\$ 9,000	\$ 5,311	\$ 6,000
<b>510-6304-454-61-11</b>	Maintenance Material	\$ 10,651	\$ 9,999	\$ 10,541	\$ 9,630
<b>510-6304-454-61-14</b>	Golf Cart Maintenance	\$ 1,710	\$ 2,180	\$ 2,636	\$ 2,180
<b>510-6304-454-65-10</b>	Agricultural Materials	\$ 46,066	\$ 46,003	\$ 44,918	\$ 38,000
<b>510-6304-454-65-11</b>	Chemicals	\$ 70,501	\$ 53,000	\$ 58,050	\$ 54,000
<b>TOTAL</b>		<b>\$ 169,181</b>	<b>\$ 156,297</b>	<b>\$ 158,821</b>	<b>\$ 141,160</b>

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

Fund- Golf

Department - Clubhouse

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
510-6307-454-10-10	Salaries	\$ 16,877		\$ 27,534	\$ 26,500
510-6307-454-10-20	Temporary	\$ 134,910	\$ 141,729	\$ 100,591	\$ 124,918
510-6307-454-29-10	Meetings and Exp Reimbursement	\$ 1,090	\$ 2,686	\$ 186	\$ 1,260
510-6307-454-35-10	Contractual Services	\$ 310,010	\$ 318,649	\$ 299,436	\$ 322,410
510-6307-454-35-17	Credit Card Charges	\$ 32,972	\$ 33,631	\$ 25,850	\$ 33,400
510-6307-454-43-20	Maintenance of Equipment	\$ 9,657	\$ 6,106	\$ 3,938	\$ 3,450
510-6307-454-43-30	Building Maintenance	\$ 5,032	\$ 527	\$ 2,597	\$ 2,500
510-6307-454-53-10	Telephone	\$ 1,749	\$ 1,016	\$ 1,905	\$ 1,980
510-6307-454-54-21	Advertising	\$ 9,103	\$ 906	\$ 1,081	\$ 950
510-6307-454-60-10	Office Supplies	\$ 24,616	\$ 15,731	\$ 10,844	\$ 10,380
510-6307-454-60-12	Postage and Printing	\$ 3,308	\$ 635	\$ 875	\$ 900
510-6307-454-60-19	Clothing	\$ 4,793	\$ 534	\$ 5,734	\$ 500
510-6307-454-60-20	Minor Equipment	\$ 12,680	\$ 9,528	\$ 2,785	\$ 5,500
510-6307-454-61-40	Janitorial Supplies	\$ 752	\$ 1,199		
510-6307-454-62-13	Electricity	\$ 269			
510-6307-454-63-01	Food/Beverage	\$ 67,640	\$ 66,736	\$ 75,741	\$ 73,017
510-6307-454-65-21	Merchandise	\$ 123,236	\$ 90,716	\$ 67,394	\$ 87,670
510-6307-454-65-22	Club Repair			\$ 1,591	\$ 1,300
510-6307-454-65-23	Handicap Service	\$ 1,272	\$ 2,626	\$ 4,458	\$ 3,000
510-6307-454-84-35	Cash Shortage	\$ 377	\$ 215	\$ 4,001	
510-6307-454-84-37	Sales Tax	\$ 1,185	\$ 810	\$ 2,318	\$ 2,800
TOTAL		\$ 761,528	\$ 693,980	\$ 638,859	\$ 702,435

## CROYA



### Introduction

#### Mission/Vision Statement

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

#### Updated Mission Statement (not yet adopted)

In serving the communities of Lake Forest and Lake Bluff, CROYA provides a safe environment where trained staff guides 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.

#### FY2018 Highlights

The CROYA Staff experienced two big changes this year. First, we hired a new Program Manager to replace the outgoing staff member of 17 years. Second, we transitioned the part-time Administrative Assistant position to a full-time position who shares time between CROYA and the Recreation Department. This has proven truly beneficial for both sections of the City of Lake Forest.

**CROYA youth did an amazing amount of community service this year. Some projects include:**

- Ellie Burns Foundation Kickball Tournament
- Habitat for Humanity Work Trip to Battle Creek, Michigan
- Summer Work-Stay projects benefiting Camp Hope, Midwest Veterans Closet and Most Blessed Trinity House of Peace
- Lake Forest/Lake Bluff Kiwanis Pancake Breakfast set up
- Dreams for Kids Extreme Recess Adaptive Water Sports for youth with disabilities
- Lake Forest Day Band Jam for the American Legion
- Friends of the Lake Forest Library Book Sale cleanup
- Deer Path Middle School 8th Grade Service Day
- Lake Forest/Lake Bluff Artisan Guild Shows
- Lake Forest Tree Lighting support
- Kids Only Holiday Shopping event at Gorton Community Center



- The Foundation for Tomorrow Valentine's Day Cards
- Serving dinner to families at the Ronald McDonald House (Lurie Children's Hospital)
- Sold over \$10,000 worth of Poinsettias in the annual holiday fundraiser, netting over \$5,000 toward the senior awards and CROYA scholarships.

#### **CROYA Staff was equally active:**

- Collaborated with the local school districts to provide a huge amount of meaningful programs.
- Co-taught 11 Peer Training classes at Lake Forest High School, and 1 at Woodlands Academy.
- Worked with LFHS Social Workers to create a new curriculum called Peer Advanced led by upper classmen. Four classes of Peer Advanced are running during second semester.
- Supported LFHS Book Rental Day and the Emotional Wellness programs, while coordinating Final Exams Study Break Tables for all students.
- Participated in Lake Bluff Middle School's "One Life, Live Well" campaign and taught PAL's (Peer Assisted Leadership) curriculum.
- Hosted Lake Bluff Middle School's 7th Grade Social.
- Worked with Lake Forest Country Day School's Social Worker to provide a Peer Leadership curriculum for students.
- Involved with Woodlands Academy Healthy Choices Day, and School of St. Mary's Field Day.
- CROYA staff members are constantly networking with students, teachers, social workers, administrators and parents, to determine the best ways to support local youth.
- CROYA provides van pick up Monday – Thursday at both Lake Bluff Middle School and Lake Forest High School for students who need a ride to the facility.

#### **CROYA's Social Programs are a huge way to introduce youth to CROYA.**

Some of the most notable fun programs include weekly youth committee meetings, Battle of the Bands, road trips to a Cubs game and Six Flags Fright Fest, Middle School Dances, Bubble Ball, and the two summer parades. The summer youth committee meetings combine middle school and high school students and often take place at a local destination. One annual summer meeting is Beach Day when youth enjoy kayaking and paddle boarding at Lake Forest Beach. CROYA works with the youth to plan fun events for days off school, ½ days, and some Friday extended hours. CROYA held a Fall Fest with all sorts of activities, and a 3 on 3 basketball tournament on two of these days. The extended hours provided time for youth to hang out with their friends, play games, and watch movies on a Friday evening. Each year, we plan a ski trip for the middle school students. This year, the high school students asked to be included.

#### **CROYA connections between youth and the local Police Departments:**

- Annual Flag Football and Floor Hockey games bring the officers and youth together for fun times, good food, and meaningful discussion, while breaking down stereotypes held between these groups. \* **(Community Character, Health and Safety)**
- CROYA youth also provide support for the Police Department's Bike Rodeo, where children learn bike safety and skills in a safe, controlled environment. \* **(Community Character, Health and Safety)**
- CROYA supervises hundreds of hours of court ordered community service hours in coordination with Lake Forest Police Department's Administrative Hearing Process.

#### **CROYA's 3 Public-Private Partnerships: Providing Additional Services for local youth & families at the CROYA facility:**

- Activator Academy Music School: The Music Staff runs Superjam Concerts, Open Mic. Nights, recitals, and approx. 50 music lessons per week. \* **(Community Character, Health and Safety)**
- Family Service of Lake County in Highland Park: Multiple Social Workers provide counseling on a sliding scale for youth and families. \* **(Community Character, Health and Safety)**
- Chicago Integrative Center for Psychiatry in Lake Bluff: Social Workers provide youth and family counseling on an as-needed basis. \* **(Community Character, Health and Safety)**

#### **CROYA's Challenges with Youth Misbehavior and Disrespect.**

CROYA's after school Student Drop-In hours include casual hang out time and programs, such as cooking club. This year has brought a number of challenges to our staff in the way of disrespectful behavior by the youth. To resolve this issue, CROYA had numerous meetings with students and parents. CROYA also created a Focus Group on Respect including Administrators and Social Workers from the local schools, to acknowledge these concerns and work collaboratively to address them. CROYA brought in a local coach and mentor of many of the boys, so he could speak to them on the responsibilities and stresses of being a student today. While behavior has improved, there is more work to be done.

#### **FY2019 Initiatives and Programs**

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- Youth Executive Committee Elections will take place in April to determine the new Executive members for the 2018-2019 year.
- CROYA will give out three \$1,500 senior awards, sponsored by the CROYA Foundation. The awards are named after the three CROYA Founders: Frank Farwell, Eugene Hotchkiss, and Margot Martino.
- There will be two high school retreats (fall and spring), which will be held at Camp Henry Horner.
- Community service opportunities for youth including local Work Stays and the Habitat for Humanity Work Trip to Battle Creek, Michigan.
- \*Summer trips to a Cubs Night game, Six Flags, Hurricane Harbor and other fun destinations. CROYA youth also will construct floats and participate in both the 4th of July Parade and the Lake Forest Day Parade! CROYA also will host one of the concert nights for the Lake Forest Day bands entertainment.
- CROYA hires Lake Forest College Students as part-time Building Mentors for after school youth supervision. CROYA runs an internship program for LF College students studying either Psychology or Communications.
- CROYA will support the CROYA Foundation's biennial fundraiser at the beginning of 2019.
- CROYA is often looked to as an expert in working with youth. We appreciate the opportunity to give the kids their own place where they can create programs, develop life skills, and build connections with other young adults with trusted staff present.

THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- General

Department - CROYA

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
101-1601-416-10-10	Salaries	\$ 317,461	\$ 341,144	\$ 312,211	\$ 317,581
101-1601-616-10-20	Temporary Salaries	\$ 10,789	\$ 11,147	\$ 10,312	\$ 11,147
101-1601-416-10-40	Longevity	\$ 2,547	\$ 2,735	\$ 1,650	\$ 1,725
101-1601-416-20-10	Insurance Medical	\$ 49,172	\$ 51,429	\$ 58,363	\$ 67,986
101-1601-416-20-11	Insurance Dental	\$ 2,402	\$ 2,894	\$ 2,734	\$ 2,834
101-1601-416-20-12	Insurance Life	\$ 437	\$ 518	\$ 496	\$ 497
101-1601-416-20-20	Social Security	\$ 24,494	\$ 26,412	\$ 24,373	\$ 24,381
101-1601-416-20-30	IMRF	\$ 39,308	\$ 43,863	\$ 37,964	\$ 40,384
101-1601-416-20-40	Flexi Benefits	\$ 1,134	\$ 960	\$ 960	\$ 911
101-1601-416-29-01	Training and Development	\$ -	\$ 500	\$ 500	\$ 500
101-1601-416-29-03	Membership Dues	\$ 110	\$ 200	\$ 200	\$ 165
101-1601-416-29-04	Publications	\$ 2,557	\$ 2,500	\$ 2,500	\$ 2,000
101-1601-416-29-10	Meeting and Expense Reimbursement	\$ 1,644	\$ 2,000	\$ 2,000	\$ 2,000
101-1601-416-35-10	Contractual Services	\$ 17,785	\$ 17,917	\$ 17,917	\$ 18,000
101-1601-416-43-01	Vehicle (Fleet) Rental	\$ 4,884	\$ 2,164	\$ 2,164	\$ 2,113
101-1601-416-43-16	IT Maintenance	\$ 7,056	\$ 7,529	\$ 7,529	\$ 7,926
101-1601-416-43-20	Maintenance of Equipment	\$ 1,993	\$ 3,500	\$ 3,500	\$ 3,500
101-1601-416-53-11	Cell Phone	\$ 3,674	\$ 4,017	\$ 4,017	\$ 3,649
101-1601-416-60-10	Office Supplies	\$ 2,947	\$ 3,500	\$ 3,500	\$ 3,000
101-1601-416-60-13	Printing	\$ 943	\$ 1,000	\$ 1,000	\$ 1,000
101-1601-416-60-17	Activity Expense - Student Enrichment	\$ 26,091	\$ 26,000	\$ 26,000	\$ 26,000
101-1601-416-60-18	Activity Expense - Junior High	\$ 15,117	\$ 21,000	\$ 21,000	\$ 21,000
101-1601-416-60-19	Activity Expense - Senior High	\$ 22,723	\$ 21,000	\$ 21,000	\$ 21,000
101-1601-416-60-20	Minor Equipment	\$ 2,486	\$ 2,000	\$ 3,000	\$ 3,000
TOTAL		\$ 557,754	\$ 595,929	\$ 564,890	\$ 582,299

## 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.

#### FY2018 Highlights

- It has been a terrific year at Dickinson Hall, reflected by the very full and diverse program calendar as well as the great amount of participation.
- The 2<sup>nd</sup> Annual Firefighters' Chili Party in January with 92 seniors in attendance.
- We introduced a regular monthly lecture program series in FY17, and it has built to 40 attendees.
- The new RecTrac system for tracking membership, registrations and participation is going extremely well.
- With the generous support of the Senior Resources Commission and the Senior Citizens Foundation, we collaborated with local volunteer organization "Faith in Action" to support local seniors in need.
- We introduced an additional Wednesday senior car service in October 2017.
- The SRC and Foundation increased the Scholarship award for seniors in need from \$100 per person to \$150 per person.
- In February, a completely new and revamped fitness program was introduced.
- We enjoyed successful collaborations this year with Lake Forest Library for a monthly program of lectures and hands-on demonstrations titled "Lake Forest Live!"
- The Senior Advocate continued her free monthly "Insights on Aging" series.
- Continued third party corporate sponsorships which enabled us to provide high-quality speakers and performers while keeping attendance costs low.
- Hosted another positive Town Hall meeting for members in September. \* **(Community Character, Health and Safety)**
- We added another evening event at the beach in September titled "Sinatra at the Beach." \* **(Environmental Sustainability, Recreation and Leisure)**

## **FY2019 Initiatives and Programs**

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- Continue to update the website and Facebook pages to assist marketing and outreach to members and potential members.
- Formulate a strategy to inspire all residents aged 50 and above to join Dickinson Hall by communicating that membership of Dickinson Hall, being part of its community, is a “civic good”.
- Improve new member retention by adding new members’ receptions. Our goal is for all new members to feel welcomed and part of this community so that they rejoin.
- Increase marketing and outreach to Lake Bluff residents.
- Continue our commitment to offer affordable, enriching and dynamic programming to the 50+ population.
- Continue to search out sponsorship opportunities and other funding sources to continue to offer diverse and high quality programming at the lowest cost to members.
- Planning to add more low-cost, spontaneous ‘fun’ meetings or inexpensive lunch events.
- Currently our most successful programs are during weekdays, with the occasional evening party or event. In order to serve and expand the age range of membership, we will look to introduce more targeted evening and weekend programs.

# THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- Senior Center

Department - Senior Center

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
210-8506-457-10-10	Salaries	\$ 196,194	\$ 214,560	\$ 214,290	\$ 227,770
210-8506-457-10-40	Longevity	\$ 175	\$ 210	\$ 210	\$ 245
210-8506-457-20-10	Insurance Medical	\$ 50,262	\$ 56,464	\$ 54,642	\$ 58,791
210-8506-457-20-11	Insurance Dental	\$ 1,584	\$ 1,809	\$ 1,751	\$ 1,848
210-8506-457-20-12	Insurance Life	\$ 280	\$ 324	\$ 312	\$ 324
210-8506-457-20-20	Social Security	\$ 14,274	\$ 15,694	\$ 15,824	\$ 16,407
210-8506-457-20-30	IMRF	\$ 23,536	\$ 26,948	\$ 25,553	\$ 28,167
210-8506-457-20-40	Flexi	\$ 748	\$ 498	\$ 498	\$ 498
210-8506-457-29-01	Training and Development	\$ 79	\$ 350	\$ 1,050	\$ 1,000
210-8506-457-29-03	Membership Dues	\$ 332	\$ 500	\$ 500	\$ 500
210-8506-457-29-10	Meetings and Exp Reimb.	\$ 594	\$ 500	\$ 500	\$ 500
210-8506-457-35-10	Contractual Services	\$ 9,050	\$ 15,500	\$ 15,500	\$ 15,500
210-8506-457-42-30	Janitorial Services	\$ 15,529	\$ 12,600	\$ 16,500	\$ 16,500
210-8506-457-43-16	IT Maintenance	\$ 9,060	\$ 8,742	\$ 8,742	\$ 9,574
210-8506-457-43-34	HVAC Services	\$ 596	\$ 2,500	\$ 5,000	\$ 2,500
210-8506-457-43-35	Building Maintenance	\$ 16,443	\$ 16,600	\$ 16,600	\$ 16,600
210-8506-457-44-20	Rent	\$ 13,584	\$ 13,584	\$ 13,584	\$ 13,584
210-8506-457-53-10	Telephone	\$ 7,300	\$ 7,100	\$ 7,100	\$ 7,200
210-8506-457-53-11	Cell Phone	\$ 1,730	\$ 1,438	\$ 1,916	\$ 2,150
210-8506-457-54-21	Marketing	\$ 2,448	\$ 4,000	\$ 2,000	\$ 4,000

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

Fund- Senior Center

Department - Senior Center

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
<b>210-8506-457-60-10</b>	Office Supplies & Copier Rental	\$ 1,377	\$ 1,750	\$ 1,500	\$ 1,500
<b>210-8506-457-60-12</b>	Postage	\$ 1,459	\$ 2,400	\$ 2,400	\$ 2,400
<b>210-8506-457-60-13</b>	Printing, Newsletters, Programs	\$ 12,721	\$ 15,000	\$ 13,000	\$ 16,000
<b>210-8506-457-60-20</b>	Minor Equipment	\$ 26	\$ 500	\$ 500	\$ 500
<b>210-8506-457-61-11</b>	Maintenance Materials	\$ 854	\$ 2,000	\$ 1,500	\$ 1,500
<b>210-8506-457-61-40</b>	Janitorial Supplies	\$ 538	\$ 500	\$ 550	\$ 550
<b>TOTAL</b>		<b>\$ 380,773</b>	<b>\$ 422,071</b>	<b>\$ 421,522</b>	<b>\$ 446,108</b>

**THE CITY OF LAKE FOREST**

Fiscal Year: 2019

Fund- Senior Center

Department - Programs

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
210-8509-457-10-20	Temporary Salaries	\$ 17,715	\$ 20,800	\$ 20,155	\$ 20,800
210-8509-457-20-20	Social Security	\$ 1,355	\$ 1,591	\$ 1,542	\$ 1,591
210-8509-457-32-10	Classes/Lectures(instructors/lecturers)	\$ 15,659	\$ 21,262	\$ 17,500	\$ 18,000
210-8509-457-35-10	Contractual	\$ 11,894	\$ 25,870	\$ 12,000	\$ 21,000
210-8509-457-35-17	Credit Card Charges	\$ 2,383	\$ 3,500	\$ 3,500	\$ 3,500
210-8509-457-63-12	Fountain Supplies	\$ 3,464	\$ 4,500	\$ 3,500	\$ 4,000
210-8509-457-91-02	Trips	\$ 29,297	\$ 31,000	\$ 30,000	\$ 30,000
210-8509-457-91-11	Meals/Parties	\$ 37,399	\$ 44,680	\$ 34,000	\$ 38,000
210-8509-457-91-16	Classes/Lectures Sponsors			\$ 800	
TOTAL		\$ 119,166	\$ 153,203	\$ 122,997	\$ 136,891



# THE CITY OF LAKE FOREST

Fiscal Year: 2019

Fund- Senior Center

Department - Senior Center - Transportation

		FY 2017	FY 2018	FY 2018	FY 2019
Account Number	Description	Actuals	Budget	Est. Actual	Budget
210-8522-457-10-20	Temporary Salaries	\$ 26,520	\$ 31,585	\$ 31,784	\$ 31,585
210-8522-457-20-20	Social Security	\$ 2,029	\$ 2,415	\$ 2,432	\$ 2,416
210-8522-457-35-10	Contractual Services	\$ 300	\$ 300	\$ 300	\$ 300
210-8522-457-43-01	Vehicle (Fleet) Rental	\$ 8,121	\$ 7,803	\$ 7,803	\$ 8,670
TOTAL		\$ 36,970	\$ 42,103	\$ 42,319	\$ 42,971

**CITY OF LAKE FOREST  
FISCAL YEAR 2017-2019  
PERSONNEL SCHEDULE  
BUDGETED POSITIONS**

The table below shows the budgeted full-time positions by position title. The reduction between FY2018 and FY2019 occurred primarily due to reducing a part-time Administrative Assistant position in Croya.

<b>FULL TIME POSITION TITLE</b>	<b>2016-2017 ACTUAL</b>	<b>2017-2018 ACTUAL</b>	<b>2018-2019 BUDGET</b>
CITY MANAGER	1	1	1
FINANCE DIRECTOR	1	1	1
DIRECTOR OF PUBLIC WORKS	1	1	1
DIRECTOR OF COMMUNITY DEVELOP	1	1	1
DIRECTOR OF RECREATION & PARKS	1	1	1
DIRECTOR OF HUMAN RESOURCES	1	1	1
POLICE CHIEF	1	1	1
FIRE CHIEF	1	1	1
DEPUTY POLICE CHIEF	2	2	1
DEPUTY FIRE CHIEF	2	2	1
FIRE ADMIN DIVISION CHIEF	0	0	1
POLICE COMMANDER	4	4	5
FIRE BATTALION CHIEF	3	3	3
FIRE MARSHALL	1	0	0
ASSISTANT DIRECTOR OF FINANCE	1	1	1
ASSISTANT DIRECTOR OF IT	1	1	1
CODE ENFORCEMENT OFFICER	1	1	1
LEAD PLAN REVIEWER	1	1	1
CROYA MANAGER	1	1	1
SENIOR RESOURCES MANAGER	1	1	1
SUPERINTENDENT	4	4	4
ASSISTANT TO THE CITY MANAGER	1	1	1
COMMUNITY TELEVISION COORDINATOR	1	0	0
POLICE SERGEANT	3	3	3
FIRE LIEUTENANT	6	6	6
SUPERVISOR II	6	6	6
SUPERVISOR I	2	2	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	6
PROGRAM MANAGER	6	6	6
ASSISTANT PLANNER	1	1	1
PLAN REVIEWER	1	1	1

**CITY OF LAKE FOREST  
FISCAL YEAR 2017-2019  
PERSONNEL SCHEDULE  
BUDGETED POSITIONS**

The table below shows the budgeted full-time positions by position title. The reduction between FY2018 and FY2019 occurred primarily due to reducing a part-time Administrative Assistant position in Croya.

<b>FULL TIME POSITION TITLE</b>	<b>2016-2017 ACTUAL</b>	<b>2017-2018 ACTUAL</b>	<b>2018-2019 BUDGET</b>
COMMUNICATIONS MANAGER	1	1	1
HUMAN RESOURCES SPECIALIST	1	1	1
CITY CLERK	0	1	1
DEPUTY CITY CLERK	1	0	0
PROGRAM SUPERVISOR	6	6	6
YOUTH WORKER	2	2	2
REFUSE COLLECTOR	9	9	0
MAINTENANCE WORKER II	33	33	41
MAINTENANCE WORKER I	0	1	1
PARTS TECHNICIAN	1	1	1
MECHANIC	4	4	4
COMMUNITY SERVICE OFFICER	3	1	1
MARKETING & COMMUNICATIONS SPLST	1	1	1
ASSISTANT SENIOR RESOURCES MGR	1	1	1
ADMINISTRATIVE PLANNER/TECHNICIAN	1	1	1
ADMINISTRATIVE ASSISTANT II	7.6	7.75	7.75
MANAGEMENT ANALYST	1	1	1
ACCOUNT CLERK III	4	4	4
ADMINISTRATIVE ASSISTANT I	3.8	3.8	5
RECORDS CLERK	5	5	4
PROGRAM ASSISTANT	1	1	0
MEDIA COORDINATOR	1	0	0
TECHNICIAN	1	1	1
<b>FULL TIME PERSONNEL</b>	<b>213.4</b>	<b>209.55</b>	<b>208.75</b>

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

<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>
<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
51	48	53

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

<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>
<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
279	340	276

**THE CITY OF LAKE FOREST  
PAY PLAN FY2019**

**OPERATIONAL AND CLERICAL CLASSIFICATION**

<b>POSITION</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>	<b>STEP 6</b>	<b>STEP 7</b>
Maintenance Worker I	\$40,525	\$42,774	\$45,022	\$47,270	\$49,518	\$51,766	\$54,014
Account Clerk II Administrative Assistant I Program Assistant	\$47,183	\$50,071	\$52,959	\$55,847	\$58,735	\$61,623	\$64,511
Records Clerk	\$49,252	\$52,700	\$56,149	\$59,597	\$63,045	\$66,494	\$69,942
Account Clerk III Administrative Assistant II	\$49,727	\$53,381	\$57,036	\$60,690	\$64,344	\$67,999	\$71,653
Community Services Officer	\$51,449	\$55,144	\$58,838	\$62,533	\$66,227	\$69,922	\$73,616
Maintenance Worker II Parts Technician	\$53,686	\$57,640	\$61,594	\$65,549	\$69,503	\$73,457	\$77,411

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 FY2019**

**PROFESSIONAL AND TECHNICAL CLASSIFICATION**

<b>POSITION</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>	<b>STEP 6</b>	<b>STEP 7</b>
Program Supervisor Youth Worker	\$48,814	\$52,480	\$56,147	\$59,813	\$63,479	\$67,146	\$67,414
City Clerk Human Resources Specialist Marketing/Communications Specialist	\$55,126	\$58,792	\$62,459	\$66,125	\$69,791	\$73,458	\$77,124
Engineering Technician Planning Technician	\$59,743	\$63,860	\$67,976	\$72,093	\$76,209	\$80,326	\$84,442
Water Plant Operator	\$61,776	\$65,619	\$69,462	\$73,306	\$77,149	\$80,992	\$84,835
Mechanic	\$64,280	\$68,211	\$72,143	\$76,074	\$80,005	\$83,937	\$87,868
Accountant	\$64,280	\$68,211	\$72,143	\$76,074	\$80,005	\$83,937	\$87,868
Building Inspector Engineering Assistant	\$65,348	\$69,641	\$73,934	\$78,227	\$82,520	\$86,813	\$91,106
PC/LAN Support Specialist Plan Reviewer Business Analyst	\$67,758	\$72,256	\$76,755	\$81,253	\$85,751	\$90,250	\$94,748
Firefighter^	\$63,788	\$67,680	\$69,468	\$75,838			
	\$63,533	\$67,412	\$69,190	\$75,539			
Firefighter Paramedic	\$67,572	\$71,499	\$75,974	\$81,535	\$85,781	\$91,160	\$97,724
	\$67,304	\$71,216	\$75,674	\$81,213	\$85,443	\$90,804	\$97,340
Police Officer	\$66,796	\$71,303	\$75,810	\$80,316	\$84,823	\$89,329	\$99,060
	\$66,529	\$71,018	\$75,507	\$79,995	\$84,484	\$88,972	\$98,674

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

LGDF Adj to 7/1/18

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 2

**THE CITY OF LAKE FOREST  
PAY PLAN FY2019**

**SUPERVISORY CLASSIFICATION**

<b>POSITION</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>	<b>STEP 6</b>	<b>STEP 7</b>
Lead Code Enforcer Lead Plan Reviewer	\$69,045	\$73,771	\$78,496	\$83,222	\$87,948	\$92,673	\$97,399
Supervisor I	\$77,900	\$81,420	\$84,939	\$88,459	\$91,979	\$95,498	\$99,018
Chief Water Plant Operator Engineering Supervisor Cemetery Sexton Supervisor II	\$80,848	\$84,776	\$88,703	\$92,631	\$96,558	\$100,486	\$104,413
Fire Lieutenant Paramedic	\$101,220	\$104,865	\$106,486	\$108,108	\$109,729	\$111,350	\$112,971
	\$100,822	\$104,453	\$106,068	\$107,683	\$109,298	\$110,912	\$112,527
Police Sergeant	\$103,882	\$106,074	\$108,265	\$110,457	\$112,648	\$114,840	\$117,031

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 FY2019**

**MANAGERIAL AND ADMINISTRATIVE CLASSIFICATION**

<b>POSITION</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
Management Intern	\$36,827	\$48,373
Assistant Planner	\$47,215	\$65,204
Management Analyst	\$57,508	\$75,382
Planner Program Manager	\$61,060	\$84,198
Assistant to the City Manager CROYA Manager Senior Resources Manager Senior Planner	\$66,206	\$100,083
Communications Manager	\$63,947	\$102,323
Assistant City Manager	\$95,325	\$122,057
Assistant Director of Finance/IT	\$95,325	\$127,873
Superintendent	\$110,896	\$127,873
Fire Battalion Chief Fire Division Chief Police Commander	\$119,794	\$129,120
Deputy Fire Chief Deputy Police Chief	\$135,244	\$146,408

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 FY2019**

**EXECUTIVE CLASSIFICATION**

**POSITION**

**Level I**

City Manager

Merit

**Level II**

Director of Community Development

Director of Finance

Director of Parks and Recreation

Director of Public Works

Fire Chief

Police Chief

Merit

**Level III**

Director of Human Resources

Merit

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.



## 2018 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
<b>Community Development</b>	Plan Reviews/ Permit Issuance/ Inspections	Examine plans for compliance with applicable codes, regulations. Coordinate reviews by other sections as needed. Upon confirmation of compliance, issue permit to authorize construction. Visit job sites as required by the Code to assure safe construction, cleanliness of site and consistency with approved plans.	Core
	Code Updates	Support of Boards and Commissions to review, update, modify various provisions of the code periodically to reflect new laws, court decisions, development trends, community goals.	Core
	Development/Design Reviews	Consideration of all petitions related to development and redevelopment of properties throughout the City. Provision of direct guidance to design professionals, contractors, property owners, real estate professionals, developers and potential home buyers.	Core
	Code Enforcement	Response to complaints about nuisances and non-compliance with Code.	Core
	Long-range Planning	Manage process and offer support to Boards, Commissions, City Council, City staff, institutions and the overall community on the development and updating of broad and focused long-term plans including: Comprehensive Plan, CBD studies, Master Plans for community institutions and various special studies.	Core
	Customer Service/Public Relations	Constant communication with residents, contractors, realtors, property owners, businesses, etc. to listen, advise, respond to questions, guide, set realistic expectations, serve as an ally and ambassador for the City.	Core
	Contractual Plan Review and Inspections - Bannockburn & Lake Bluff	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
<b>CROYA</b>	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
<b>Finance</b>	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
<b>IT</b>	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
<b>Fire</b>	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
	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
<b>Human Resources</b>	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
<b>OCM/Clerk</b>	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
<b>OCM/Legislative &amp; Legal</b>	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
<b>OCM/LFTV</b>	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
<b>OCM/Public Information, Community Relations and Economic Development</b>	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 Initiatives	Attract new businesses (primarily retail, sales, food) and communicate/work with existing businesses	Elective
<b>Police/Patrol Division</b>	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
<b>Police/Investigations Division</b>	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
<b>Police/Records Division</b>	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
<b>Police/Community Service Officers</b>	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
<b>Police/School Crossing Guards</b>	3 seasonal civilian employees.	Intersections Covered: Deerpath & Hastings, Deerpath & Green Bay, Green Bay & Greenwood	Elective

<b>Police/Research Analyst</b>	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
<b>Parks &amp; Recreation/Rec</b>	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
<b>Parks &amp; Recreation/Golf Course</b>	Facility and Maintenance	18 holes, driving range, lessons, pro shop, leagues, restaurant and outings	Core
<b>Parks &amp; Recreation/Parks</b>	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
<b>Parks &amp; Recreation/Forestry</b>	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
<b>Parks &amp; Recreation/Cemetery</b>	Burials	Burial Services	Core
	Sales	Plots and niches	Core
	Grounds Maintenance	Mowing, tree and shrub care	Core
<b>Public Works/Streets</b>	Pavement Maintenance	Asphalt, concrete repairs, sidewalks, signs, striping and litter collection	Core
	Lighting, electric	Maintenance of City electric street lights and intersection signalization	Core
	Snow/Ice Control	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	Core
	JULIE Locates	Locating underground utilities	Core
	Gas Lights	Maintenance of City's gas lights	Elective
	Sweeping	All City streets are swept to reduce the debris entering the storm sewer system	Core
<b>Public Works/Sanitation</b>	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
<b>Public Works/Water-Sewer</b>	Sewer Maintenance	Repairs, cleaning, catch basins/manholes and maintenance of sanitary and storm sewer system	Core



	Meter Reading	Meters are read monthly to determine if significant leaks exist or for malfunctions.	Core
	Water Mains	Maintenance of City's water mains, including valves, fire hydrants and taps	Core
	JULIE Locates	Locating underground utilities	Core
<b>Public Works/Water Plant</b>	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
<b>Public Works/Fleet</b>	Equipment/ Vehicle Repair	Maintenance of all City-owned vehicles/equipment, including modifications to new and existing equipment	Core
	Capital Purchases	Specifications/bidding of required equipment for entire City Fleet	Core
<b>Public Works/Building Maintenance</b>	Capital Repairs	Electrical, carpentry, plumbing and roof repairs for all City buildings, including plan reviews, specs for upgrades on replacements of new facilities	Core
	Janitorial Services	Specifications, bidding and monitoring	Core
<b>Public Works/Engineering</b>	Permitting/Plan Review	Issuance of permits and oversight of development plans	Core
	Enforcement/ Inspection	Field supervisor: construction projects - asphalt, sidewalk, sewer and water mains	Core
	Capital Improvement Project Specifications	Bid specs and proposals for all CIP	Core
<b>Public Works/Streets, Sanitation, Building Maintenance</b>	City Special Events	Lake Forest Day, 4th of July, Tree Lighting Ceremony: power needs, barricades, refuse and street sweeping	Elective
<b>Dickinson Hall/Administration</b>	Transportation	Administer 6,000 rides 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

<b>Dickinson Hall/Enrichment, Well-Being and Wellness</b>	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
<b>Dickinson Hall/Counseling, Independent Living Support</b>	Senior Advocate	Counseling and emotional support, independent living services, Medicare and insurance assistance, financial aid, 2000+ client contacts annually Medical Lending Closet	Core
<b>Dickinson Hall/Social Events</b>	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 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
FY19	74,525	20,298	146,279	520,855	278,745	633,599	533,763	464,050	2,474,055	92,968	5,239,135
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
	380,295	104,192	906,258	3,197,715	3,130,943	11,758,434	12,961,700	13,047,475	25,243,148	616,390	71,346,549

# 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
2008	21,600	(E)	2,867,232,409	132,742	1,665,187,200	77,092	2.8%
2009	21,600	(E)	2,958,675,487	136,976	1,665,187,200	77,092	3.9%
2010	21,600	(E)	2,890,654,508	133,827	1,665,187,200	77,092	5.8%
2011 *	19,375	(A)	2,717,547,097	140,260	1,493,657,500	77,092	7.5%
2012 *	19,375	(A)	2,565,080,023	132,391	1,493,657,500	77,092	6.8%
2013 *	19,375	(A)	2,378,047,139	122,738	1,493,657,500	77,092	6.7%
2014 *	19,375	(A)	2,253,547,404	116,312	1,493,657,500	77,092	6.7%
2015 *	19,375	(A)	2,250,468,636	116,153	1,493,657,500	77,092	5.4%
2016 *	19,375	(A)	2,307,936,059	119,119	1,493,657,500	77,092	4.7%
2017 *	19,375	(A)	2,443,072,671	126,094	1,493,657,500	77,092	4.6%

(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	2017			2008		
	Employees	Rank	% of Total City Population	Employees	Rank	% of Total City Population
Northwest Lake Forest Hospital	1,438	1	7.42%	1,600	1	7.44%
Hospira Inc.	-			1,350	2	6.28%
Pfizer	**	2				
Abbott	721	3				
Trustmark Insurance Company	704	4	3.63%	814	3	3.79%
TAP Pharmaceutical Products				804	4	3.74%
Lake Forest College excludes student employees	448	5	2.31%	514	5	2.39%
Pactiv Corporation	333	6	1.72%	500	6	2.33%
Lake Forest H.S. District 115 teacher, support staff	327	7	1.69%	360	7	1.67%
Lake Forest Elem. S.D. No. 67	305	8	1.57%	240	10	1.12%
Packaging Corporation of America	275	9	1.42%			
City of Lake Forest	213	10	1.10%	255	9	1.19%
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

## Operating Indicators

## Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
City Clerk										
Real Estate Transfer Tax (1)										
Number of Transactions	283	183	261	293	297	382	440	394	355	361
Rebates Issued	35	23	30	37	37	40	67	40	44	37
Birth Certificates Issued	2,790	2,690	2,751	1,940	2,821	2,675	2,250	2,556	2,575	2,474
Passports Issued (2)	132	89	108	48	29	0	0	0	0	0
Community Development										
Building permits issued	3,491	3,142	2,610	3072	3451	3197	3418	3667	3855	3632
Residential construction	33	23	4	7	11	7	13	20	27	21
Commercial construction	1	3	1	0	1	2	1	1	1	1
Building inspections conducted	11,343	9,284	8,060	8392	8645	8925	8651	9657	11009	11707
Public Safety										
Fire protection										
I.S.O. rating	4	4	4	4	4	4	4	4	4	3
Number of calls answered										
EMS	1,624	1,558	1,041	1,211	1,607	1,726	1,574	1,785	1,712	1,923
Fire	1,576	1,759	1,233	1,177	1,734	1,403	1,497	1,503	1,367	1,385
Police (calendar year)										
Non traffic arrests	450	449	424	385	335	237	191	89	166	129
Parking violations	9,530	9,626	8,472	8,757	7,114	7,013	5,979	5,250	3,907	5,396
Traffic violations	3,287	5,320	3,190	2,997	2,028	2,220	1,877	1,741	1,985	1,718
Public Works										
Streets										
Street resurfacing (miles) (calendar year)	10.36	3.08	5.76	6.57	7.09	5.92	5.00	5.50	2.40	3.28
Number of snow events										
Salting	20	8	14	15	14	23	27	21	24	15
Plowing	36	25	15	20	12	12	21	20	10	5
Inches of snow	83	72	56	60	21	36	48	50	24	22
Sanitation										
Refuse collection customers	6,356	6,361	6,361	6,471	6,471	6,472	6,462	6,654	6,295	6,467
Parks and Recreation (3)										
Fitness										
Number of programs	370	348	349	334	322	264	336	181	346	215
Units of participation	1,796	1,648	1,355	1,393	1,196	1,060	1,587	1,216	1,271	1,473
Athletics										
Number of programs	220	213	278	157	309	283	270	341	168	275

## CITY OF LAKE FOREST, ILLINOIS

## Operating Indicators

## Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Units of Participation	3,232	3,253	3,148	2,416	2,932	2,704	2,524	2,282	1,348	2,006
Lakefront, Early Childhood Education and Lifetime Activities										
Number of programs	343	307	306	420	395	319	294	126	130	176
Units of participation	1,873	1,541	1,402	1,344	1,424	1,576	1,380	752	1,393	1,221
Cultural Arts/Special Events										
Number of programs	326	338	292	320	270	306	286	87	147	286
Units of participation	2,454	2,536	2,274	2,262	2,008	1,972	1,999	1,329	1,579	4,133
Wildlife Discovery Center, Ridge Teams Course and Adventure										
Number of programs	221	176	10	124	104	37	47	20	20	26
Units of participation	1,157	969	772	627	582	301	360	2263	2802	3685
Developed parks and recreation areas	10	10	10	10	10	10	10	10	11	11
Developed park acreage	395.5	395.5	395.5	415	404	404	404	404	405	405
Sites with playgrounds	8	8	8	8	8	9	9	9	9	9
Sites with baseball diamonds	7	7	7	7	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	4	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	39,900	35,494	35,079	32,664	31,949	30,321	29,435	27,956	29,445	27,101
Daily fee	18,000	15,500	15,839	15,102	14,466	13,646	17,449	17,646	20,478	19,755
Seasonal	21,900	19,994	19,240	17,564	17,483	16,675	11,986	10,310	8,967	7,346
Water										
New Connections (tap-ons)	34	39	16	19	22	20	28	33	66	30
Meters in operation	6,681	6,771	6,774	6,761	6,755	6,754	6,751	6,764	6,810	6,854
Meters connected to sewerage system	6,520	6,550	6,570	6,570	6,583	6,584	6,587	6,577	6,645	6,718
Average daily consumption (MGD)	4.182	3.737	3.611	3.669	3.759	4.202	3.652	3,250	3,162	3,499
Peak daily consumption (MGD)	9.477	9.883	9.389	8.982	11.805	10.298	8.611	7.345	8,268	8,315
Rated daily pumping capacity (MGD)	14	14	14	14	14	14	14	14	14	14
Total gallons pumped during fiscal year (in millions)	1,525.1	1,441.7	1,321.1	1,336.5	1,372.0	1,534.0	1,332.8	1,187.6	1,157.2	1,277.0
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



## CITY OF LAKE FOREST, ILLINOIS

## Operating Indicators

## Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	140,171	143,518	142,654	145,496	145,539	147,330	148,318	146,214	146,153	221,568
Registered borrowers	14,233	14,490	15,145	15,645	16,200	15,160	15,403	15,440	15,460	15,518
Fiscal yearbooks, items or materials circulation	415,547	406,998	488,056	465,927	485,450	457,632	450,876	410,852	383,561	376,144

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

**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.

**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 continuous area within the City in which special services are provided in addition to those services provided generally. The costs of the special services are paid from revenues collected through taxes assessed on the property within the special service area.

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

City of Lake Forest  
Budget Index

**A**

Acronyms, 198

**B**

Basis of Budgeting, 34

Budget Message, 4

Budget Process, 30

Budget Summaries:

City, 39

Community Development, 94

Finance/Info Technology, 76

Fire, 122

Human Resources, 87

Legislative and Administrative, 68

Parks and Recreation, 141

Police, 131

Public Works, 103

Budget Timeline, 31

Budget Trends, 38

Building Maintenance, 106

**C**

Cable TV, 72

Capital Budget, 51

Capital Improvement Program, 52

Cemetery, 158

City Council, 70

City Manager, 71

Community Development, 96

Core/Elective Service Analysis, 181

CROYA, 167

**D**

Debt, 191

Department/Fund Relationship, 33

Dickinson Hall, 168

Distinguished Budget Award, 14

**E**

Emergency Telephone, 136

Engineering, 108

Expense Comparison, 37

**F**

Finance, 78

Fire, 124

Fiscal Policy, 15

Five Year Forecasting, 41

Fleet, 111

Forestry, 148

Fund Balance Analysis, 35

Fund Structure, 32

**G**

Glossary of Terms, 201

Golf Course, 160

**H**

Human Resources, 89

**I**

Information Technology, 80

**N**

Narratives:

Community Development, 91

CROYA, 164

Dickinson Hall (Senior Resources) 168

Finance and Info Technology, 73

Fire, 119

Human Resources, 84

Legislative and Administrative, 65

Parks and Recreation, 137

Police, 128

Public Works, 99

Non-Departmental, 81

**O**

Organization Charts:

City, 28

City Manager, 67

Community Development, 93

Finance/Information Technology, 75

Fire, 121

Human Resources, 86

Parks and Recreation, 140

Police, 130

Public Works, 102

**P**

Parks Administration, 143



Personnel:

Budgeted Positions, 174

Pay Plan, 176

Police, 133

Public Works Administration, 105

**R**

Recreation, 153

Revenue Comparison, 36

Revenue – Major Revenue Sources, 56

Revenue Summary, 60

**S**

Sanitation, 112

Senior Resources, 170

Special Recreation, 157

Statistical Data, 193

Storm Sewer, 114

Strategic Plan Update, 24

Streets, 115

**W**

Water, 117