THE CITY OF
LAKE FOREST
CHARTERED 1861

LAKE FOREST, ILLINOIS
ANNUAL BUDGET
FISCAL YEAR 2021

(MAY 1, 2020 TO APRIL 30, 2021)

DRAFT - For consideration 5/18/2020

Strategic Plan Priority Goal Areas

Fiscal Stewardship

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

Business & Economic Vitality

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

Housing Diversity & Residential Development

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

Community Character, Safety & Health

The City of Lake Forest is a community that supports and enhances the well-being, success and achievement of residents, businesses, employees and visitors.

Environmental Sustainability, Leisure & Recreation

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

Multi-Modal Transportation & Infrastructure

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

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ANNUAL BUDGET
FISCAL YEAR 2021
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THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
MAY 1, 2020

Introduction

It is my pleasure to submit the Fiscal Year 2021 (FY21) budget for your review and consideration. The FY21 budget is balanced, with all operating expenditures covered by current revenues, and capital expenditures financed by current revenues and reserves in excess of the City Council's Fiscal Policy. Importantly, the FY21 budget maintains the high level of services the community has come to expect while proactively addressing the City's long-term financial challenges, including accelerated infrastructure investment and further enhancement of public safety pension funding. These strategic initiatives will reduce long-term liabilities, benefiting the City of Lake Forest for years to come.

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

Since this document was first presented to the City Council in early March, 2020, our world has been fundamentally altered by the COVID-19 pandemic. Over the last two months, our local and national economies have experienced unprecedented disruption as businesses have been forced to close while residents have been required to stay home in accordance with the State's Shelter in Place Order. The pandemic has also touched every corner of our organization, requiring us to rethink how we provide services to residents with public facilities closed and close personal interaction prohibited. Nonetheless, City staff has proven remarkably resilient and creative in adapting our processes to continue delivering high-quality service to the community. In these times, innovation and ingenuity are more critical than ever, and the lessons we are learning from this experience will create a more responsive, efficient and

higher-performing organization as we eventually exit this crisis. I could not be more proud and appreciative of our City staff.

In addition to disrupting traditional means of service delivery, the COVID-19 pandemic is forecasted to have significant impact on the City's FY21 budget. The City anticipates material reductions in most consumer-driven revenue sources, in addition to significant losses in the City's Parks and Recreation and Deerpath Golf Course funds. The virtual entirety of the City's structural operating surplus is expected to be eroded by reduced revenue collections attributable to the pandemic, which, in turn, will adversely impact the City's ability to fully fund future capital improvements absent further action. In response to future financial uncertainties, the City Council recently deferred construction of the Burr Oak stormwater project until FY22.

While the financial impacts of this pandemic will be significant, Lake Forest is uniquely positioned to weather this storm without reducing our ability to provide services to the community or deviating from the City's long-term priorities and initiatives. This is a testament to current and former staff and elected officials, who have left the City in strong financial position thanks to their fiscal stewardship. Conservative financial planning, with an emphasis on long-term horizons, is a hallmark of Lake Forest City government, and never has the benefits of this tradition been more apparent. In keeping with this tradition, City staff will be diligent in monitoring the financial impacts of this crisis as the fiscal year progresses, making adjustments as needed and maintaining an austere approach to managing the FY21 budget.

Despite the unprecedented challenges discussed above, the FY21 budget addresses a number of strategic priorities for the City, as identified by the City Council and through feedback received from the community. Notably, the City is actively investing in many critical capital improvements, across numerous asset categories, for the betterment of the City's long-term future. City staff will also implement a new grant administration program that aims to enhance the City's grant procurement and management processes in an effort to leverage outside funding to supplement the City's capital needs.

Included in the City's operating budgets are increased investments in the City's data and technology capabilities. These investments will lead to further integration of data and technology into the City's service operations and will help drive future decision-making and resource allocation, while enhancing the tremendous customer service provided to Lake Forest residents and businesses.

Beginning in FY21, the City will implement a comprehensive recycling education campaign within the community in an effort to reduce the volume of contaminated

materials currently being diverted into the waste stream. This effort will complement the City's increased emphasis on incorporating environmentally sustainable practices in the City's operating and capital processes. In addition, the FY21 budget contains funding to continue updates to the City's Comprehensive Plan. Specifically, updates to the Central Business District and Housing Chapters of the Comprehensive Plan are scheduled for FY21, with staff soliciting broad community input in helping shape long-term vision and direction for the City. Finally, the proposed FY21 budget includes funding to enhance marketing efforts for the City, building upon the success of the "Welcome Home" campaign in attracting prospective residents to the community.

Financial Outlook

The City remains financially healthy, with strong reserves, a Aaa bond rating and a committed Mayor and City Council who are willing to address financial challenges proactively and with a long-term perspective. Beyond the impacts of the COVID-19 pandemic discussed above, the greatest threat to the City's financial outlook is the State of Illinois' failure to address its fiscal challenges. For a number of years, Illinois communities like Lake Forest have adopted budgets and operated while under direct financial threats of property tax freezes and reductions in State-shared revenues. The State of Illinois has consistently ranked among the states experiencing the greatest outward migration, creating downward pressure on local real estate markets. The State's inability to address its own pension obligations, as well as those of local governments, are creating unmanageable liabilities into the future. The Illinois General Assembly appears unable to make the tough decisions needed to balance its budget. The current COVID-19 pandemic has only magnified the State's unsustainable financial future. Governor Pritzker and State Legislators have articulated their reliance on the passage of a graduated income tax ballot referendum in November, 2020 to better manage the State's finances. Voter rejection of the graduated income tax proposal will likely have adverse impacts on State-shared revenues owed to municipalities. City staff will diligently monitor these events in the year ahead. In contrast to the State, the City of Lake Forest continues to take a more fiscally responsible approach to its financial obligations, while reducing its reliance on State-shared revenues to provide high quality services.

In particular, the City has consistently implemented long-term financial planning to ensure that budget decisions have a positive impact on long-term sustainability. After making significant budgetary reductions in the late 2000s brought on by the global economic recession, the City has resisted permanent additions to its budget as revenues have rebounded. This approach has enabled the City to supplement its fund balance reserves and ensure that actions in Springfield will not require immediate reactive budget cuts. This is important for timing reasons. The State's fiscal year (July

1 to June 30) follows immediately after the City's annual budget approval process in May, resulting in the possibility that State budgetary decisions will adversely impact a recently adopted budget by the City.

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

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

It has been the City's tradition to be vigilant in adhering to its fiscal standards, consistently striving to achieve operational efficiencies while focusing on delivering high quality services to residents.

Commitment to Our Vision and Strategy

Despite operating in a State with the lowest credit rating, the City has been able to maintain its strong financial position (Aaa bond rating) while upholding community values and our four cornerstones of **Family, Education, Tradition and Philanthropy**. This continued stewardship is the direct result of the enduring efforts of countless volunteers, officials and City staff who continue to practice and promote engagement and thoughtful community planning which forwards our mission:

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

In FY2018, the City Council adopted a new Strategic Plan for The City of Lake Forest. This plan is centered around the City's mission and vision, which guides the development of initiatives that relate to six priority goal areas. The City adopted its first Strategic Plan in the early 1990s and updated it in 2005, 2011 and 2017 (current plan). The priority goals of the current plan are as follows:

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Housing Diversity & Residential Development

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

Community Character, Safety & Health

The City of Lake Forest is a community that supports and enhances the well-being, success and achievement of children, youth and families by providing exceptional safety and security of its residents, businesses, employees and visitors.

Environmental Sustainability, Leisure & Recreation

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Multi-Modal Transportation & Infrastructure

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Strategic priorities form the basis for how we develop goals for the future and deploy resources necessary to pursue and achieve those goals. An update on the Strategic Plan can be found later in this budget document or on the City's web site at www.cityoflakeforest.com/strategicplan. In addition, the operating department narratives throughout the budget identify FY20 highlights and FY21 initiatives that correspond to Strategic Plan priority goals.

In FY20, the City embarked on establishing a new performance management system that aims to not only align department services and programs with the City's five year strategic goals, but also establish department-level performance measures and community-wide indicators to glean insights on the organization's performance and

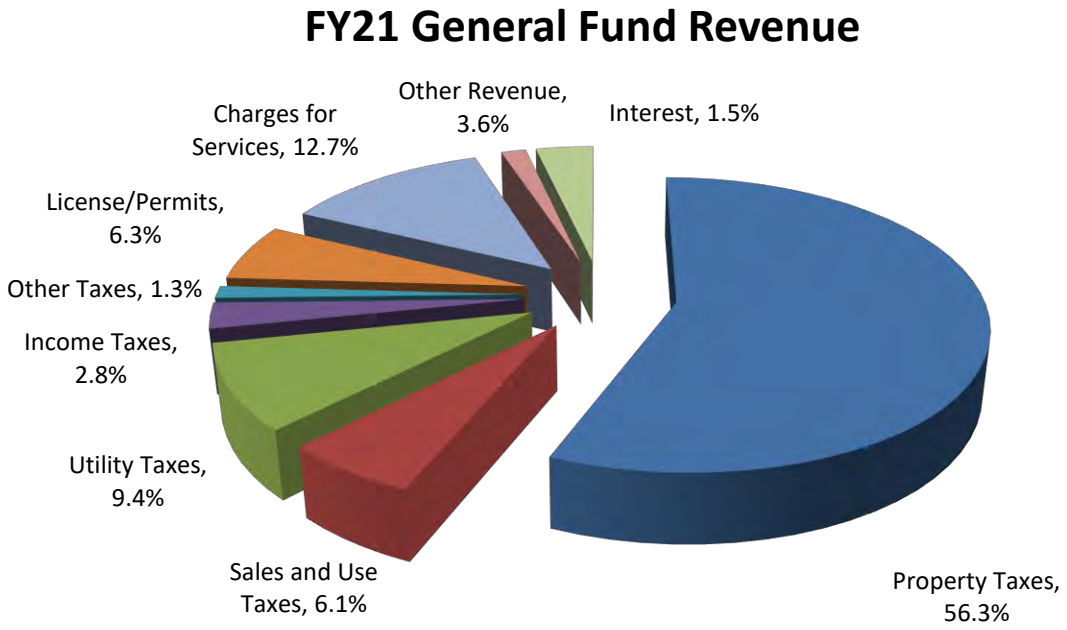
overall community health. The community-wide indicators are included with the Strategic Plan update, while department-specific performance measures are included within the Department budget summaries.

FY21 Revenues and Expenditures

Total forecasted revenues for FY21 are $87,525,391. The FY21 budget contains expenditures totaling $87,083,254. This figure reflects a $3 million decrease (3.36%) compared to the FY20 year-end estimates and includes capital investments of $10 million.

General Fund Revenues

The General Fund accounts for the vast majority of the City's operating departments, including Police, Fire, Public Works, etc. Total FY21 General Fund revenues are projected at $35,923,479. General Fund reserves are forecasted at $28.9 million or 77.8% of revenues as of April 30, 2020 prior to any further transfer of reserves to one-time expenses for FY20. As discussed above, this ensures that the City is well insulated from immediate revenue disruptions created by the COVID-19 pandemic, or future adverse State action. General Fund revenues are projected to fall $690,000 or 1.9% when compared to the FY20 budget. An overview of general fund revenues is summarized in the chart below:



General Fund Revenue Highlights:

- Last December, the City Council approved a **4.35% increase** in the tax levy for all City functions (including Recreation, Library and Debt Service). The increase includes the permitted 1.90% tax cap limitation plus new growth. The levy increase beyond the 1.90% referenced above was approved to fund State-mandated public safety (police and fire) pension costs. **The average increase to an existing Lake Forest household is approximately $121 on an $800,000 home.**

General Fund Expenditures

The FY21 General Fund budget, which includes personnel, materials, and transfers to other funds, is $35,867,170 which is an increase of only $40,654 (.11%) above FY20 budgeted expenses. The FY21 General Fund budget is as follows:

General Fund	FY2020 Budget	FY2021 Budget	$ Change	% Change
Operating	$34,326,516	$35,567,170	$1,240,654	3.61%
Capital - One-Time Transfers	1,500,000	300,000	(1,200,000)	(80.0)%
Total	**$ 35,826,516**	**$35,867,170**	**$40,654**	**.11%**

General Fund expenditure highlights include:

- Total **personnel costs**, inclusive of pension and insurance benefits, are expected to **increase $1,399,700 (5.5%)** over the FY20 budget, with the pension cost increase alone accounting for $745,000 of the total increase. The 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, as well as miscellaneous benefits.
  - **Total City-wide full-time equivalent positions will remain the same for FY21, with the elimination of a temporary administrative position in Community Development offset by the addition of a full-time Director of Innovation and Technology.**

Capital Improvement Fund

The total FY21 **Capital Improvement Fund** budget is $4,263,100. These projects are financed through Real Estate Transfer Tax revenue, property tax levy, home rule sales tax, grants/contributions, bond proceeds, excess operating revenues, one-time impact fees and receipts from the sale of City-owned property.

The City's capital needs continue to exceed current funding levels. In the Fall of 2019, the City completed a comprehensive inventory of its capital assets to ensure that all asset categories are represented in the long term capital improvement planning process. In recent years, the City Council authorized a new property tax levy specific to capital improvements, and an increase in the City's Home Rule Sales Tax rate from .5% to 1.0% effective July 1, 2019. These changes have increased the ongoing annual revenue available to meet capital needs from $2.3 million in FY16 to a projected $3.7 million for FY21 prior to COVID 19. All proceeds from the City's Real Estate Transfer Tax go into the Capital Improvement Fund as well. Estimated revenue from the Real Estate Transfer Tax in FY21 is $.9 million.

COVID 19 is projected to have a negative impact on Capital Fund revenues, with FY21 projected revenues being reduced from $3.7 million to $3.2 million. In addition, the negative impact on General Fund revenues forecasted for FY21 has reduced the available funding for transfer to the Capital Fund. Due to these uncertainties, the Burr Oak Storm Sewer project has been deferred from FY21 to FY22.

Notable Capital Improvement projects for FY21 include:

- Road and Bridge Improvements/Sidewalks/Curbs* $ 432,000
- City Facility Repair, Maintenance and Assessment $ 375,000
- IT Hardware and Software $ 312,350
- Storm Sewer Lining and Improvements $ 235,000
- Bridge Inspections and Analysis $ 200,000
- South Park NE Entrance/Playground Lot $ 200,000
- Quarta Lot Resurfacing $ 180,000
- Ravine Design and Repairs $ 95,000
- Tree Replacement Program $ 80,000
- Recreation Center Equipment $ 70,000

* Note that $1.75 million in street resurfacing and pavement patching is also budgeted for FY21 in the Motor Fuel Tax Fund.

In addition, the City maintains Capital Plans for both equipment and the City's fleet. The programs provide oversight and ensure the City is maintaining assets in an

acceptable manner. The **Capital Equipment** budget for FY21 is $790,000 (budgeted in the Capital Improvement Fund). The equipment purchases proposed in the budget are consistent with the City's 10-year equipment replacement plan.

Significant expenditures for **capital equipment** include:

- Replacement Ambulance $290,000
- Replace three police vehicles $150,000
- Replace two fire vehicles $100,000
- Replace three street vehicles $115,000
- Replace four garbage scooters; one front end loader $135,000

Other Funds

The City's Enterprise Funds are generally self-supporting operations, such as the Water Plant and Deerpath Golf Course, which assess user fees intended to fund the full cost of operations, including capital needs. Special Revenue Funds (i.e., Parks and Recreation, Senior Services) are partially funded by property taxes. The FY21 budgets for the City's primary Enterprise and Special Revenue Funds, including capital improvements and equipment, are as follows:

	FY20 Budget	FY21 Budget	$ Change	% Change
Water/Sewer Operating	$ 8,357,466	$ 8,300,736	$(56,730)	-.68%
Golf	2,105,815	1,880,597	(225,218)	-10.70%
Cemetery	3,200,877	2,597,224	(603,653)	-18.86%
Parks/Recreation	9,245,762	9,372,112	126,350	1.37%
Senior Services	633,234	605,708	(27,526)	-4.35%

Other Fund Budget Highlights:

Decreases in the budgets for Water/Sewer Operating and Senior Services are due to staff turnover, reducing personnel costs. Decreases in the budgets of the Golf and Cemetery funds are primarily due to capital expenses budgeted in FY20. The City Council has approved fee adjustments that are expected to generate $12,792 in additional Parks and Recreation Fund revenues; $174,875 in additional Water and Sewer Fund revenues; and $45,686 in additional Golf Course Fund revenues for FY21.

In addition to the operating budget shown above, the total FY21 **Water and Sewer Fund capital budget** is $1,415,000, compared to FY20 estimated expenditures of $1.3 million. The City completed improvements made to the City's Water Treatment Plant in FY20, inclusive of the membrane filter retrofit project. The FY21 budget includes $800,000 in manhole lining and Inflow/Infiltration improvements on public properties as a result of the City's smoke testing program, as well as studies related to water meter replacement ($30,000), water main replacement ($30,000) and water distribution ($30,000) to develop improved long term capital planning. The proposed improvements are set forth in the City's five-year Capital Improvement Plan (CIP) that has been reviewed by the Finance Committee and Public Works Committee in recent months.

The **Parks and Recreation Fund, and Deerpath Golf Course Fund** are areas that merit close monitoring in FY21. Golf Course improvements completed in FY19 are anticipated to positively impact utilization of the course, which may return the Course's financial operations to break-even or better, absent the impact COVID 19 will have on the golf course operations this summer. At the current time, there remain many questions as to the viability of summer programming and golf course operations. The City has elected to be very conservative in its FY21 budget projections, opting to budget for full programming on the expense side, but not forecasting collection of revenues. A portion of the General Fund reserves are set aside to potentially offset FY21 operating losses in these funds.

FY21 Priorities and Initiatives

The FY21 budget addresses a number of key issues and priorities for the City. Certain programs initiated in FY20 will be carried into the new fiscal year, while a number of new projects will be introduced. An emphasis has been placed on aligning budgetary initiatives with the goals outlined in the Strategic Plan referenced earlier. These initiatives for FY21 include:

Continue monitoring activities at the State and Federal level with an emphasis on those that could impact the City's financial condition, including a potential property tax freeze, imposition of additional unfunded mandates and potential reductions in State-shared revenue.

Develop a new marketing campaign, building upon the successes of the "Welcome Home" campaign, to promote the community.

Continue to pursue opportunities for intergovernmental cooperation with neighboring communities and grant funding from Federal and State agencies.

Continue economic development efforts inclusive of attracting developers interested in vacant or existing office and commercial properties.

Promote expansion of commuter transportation service throughout the City and participate in a public-private partnership to enhance commuter service on the Milwaukee District North Line.

Continue to invest in aging public infrastructure as set forth in the City's Capital Improvement Program (CIP).

Continue the process for updating the City's Comprehensive Plan, with an emphasis on the Central Business District and Housing chapters.

Continue evaluation of the ten-year comprehensive park master plan.

FY20 in Review

FY20 was a year of transition for the City. It represented the first full fiscal year for the City's new City Manager, City Attorney, and Mayor. FY20 also saw two new Aldermen join the City Council. In spite of this substantial transition, City staff and the City Council remained steadfast in their daily professionalism and commitment to the City's prosperity and all should be commended for their efforts in making FY20 successful for Lake Forest.

One of the most recognizable accomplishments of FY20 was completion of the bluff restoration and rebuilding of the former North Beach Access Road, now appropriately named the Hughes Gateway in honor of the late Nancy Hughes. The project received more than $675,000 in private donations to assist with the rebuilding, a testament to the remarkable philanthropic spirit of Lake Forest. FY20 also saw completion of the comfort station and purchase of 45 new lithium golf carts at Deerpath Golf Course, all privately funded. Finally, renovations to the Police Department public lobby and records area were completed internally by Public Works crews, while the Fire Department introduced two new apparatus into their fleet which will serve the community for many years to come.

The City also experienced a significant amount of private activity and investment in the community. Notably, the Chicago Bears completed a major expansion of Halas Hall and the surrounding campus with an investment of over $84,000,000. Subsequently, the Bears announced relocation of their Training Camp activities to

Lake Forest. With practices open to the public, this change provides an exciting opportunity to showcase Lake Forest to visitors of the community. FY20 also saw construction begin on the new Hyatt Place hotel in Conway Park, with an anticipated opening in Q2 of 2021. Considerable investment occurred within the City's Central Business District as well, including an extensive renovation of the Westwood Square commercial building. To date, two new restaurants have opened in that location, with a third recently approved by the City Council and a fourth anticipated for Council consideration later this year.

Earlier this year, the City's Finance Department coordinated issuance of $17.7 million in General Obligation refunding bonds, achieving a savings of $1.3 million for the City. As part of that process, Moody's Investors Service affirmed the City's Aaa bond rating and assigned a Stable Outlook. This represents the highest possible bond rating a city can receive.

City staff also completed implementation of a new Electronic Content Management (ECM) system, and successfully coordinated the City's first annual budget process using the City's new ERP software, providing both enhancement and efficiency to the City's budget development. The Community Development Department transitioned to new permitting and inspection software, which offers new opportunities for streamlining plan review, permit issuance, and inspection services. Petitioners can now submit plans electronically, with the subsequent reviews routed and completed digitally. Last fall, the Recreation Department also unveiled its new interactive website, providing enhanced functionality and navigability for users. The project was made possible through a successful partnership between the City and the Friends of Lake Forest Parks and Recreation Foundation.

Finally, the City was able to successfully negotiate a successor collective bargaining agreement with the Lake Forest Professional Fire Fighters Union, a reflection of the City's strong labor-management relationship. In addition, both public safety departments continued their participation in the Northern Illinois Benchmarking Collaborative (NIBC.) The NIBC is a performance management consortium of 12 area communities to jointly explore, develop, and share performance metrics that support a collaborative performance management and benchmarking program.

At the conclusion of FY20, General Fund revenue collections are projected to exceed initial forecasts by nearly $570,000. The variance is largely attributable to building permit revenue ($541,000) outperforming initial estimates. General Fund expenditures are estimated at $790,000 under budget, primarily due to personnel

vacancy savings for FY20 projected to total $447,000. Combined, the projections will result in nearly $1.4 million in additional fund balance reserves at year end than originally projected. In October 2019, the City Council amended its Fiscal Policy to state that General Fund surpluses may be considered each year-end for transfer to one-time expenses. An additional $1.5 million has been allocated, with $500,000 to the Capital Fund, $500,000 set aside for potential FY21 operating losses for Parks and Recreation or Golf Course, and $500,000 set aside to provide local stimulus programs in light of the COVID 19 impact on City businesses.

Conclusion

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

Our City government is also blessed by our greatest asset, our staff. I cannot emphasize enough my gratitude for those who devote their careers to making Lake Forest a wonderful place to live, work and play.

In closing, I would like to recognize the tremendous effort of Finance Director Elizabeth Holleb, Assistant Finance Director Diane Hall, the employees of the Finance Department, and the entire Management Staff. These individuals invested many hours over a six-month period to prepare this comprehensive financial document for your review and consideration and I am incredibly proud of their efforts.

Respectfully submitted,

Jason Wicha, City Manager

City Council Fiscal Policy

FISCAL YEAR 2021

Statement of Policy Purpose

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

These policies will be reviewed annually.

Policy Goals

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

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

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

I. Overall Budget Guidelines

1. The City shall annually adopt a Balanced Budget, for which expenditures in a given fiscal year do not exceed the sum of: 1) estimated revenues for the fiscal year, plus 2) the fund balance at the beginning of the fiscal year. Abide by the target based budgeting process. Target based budgeting ties expenses to projected resources at the beginning of the budget process, rather than cutting expenses after budgets are developed. This methodology reaffirms the relationship between revenues and services, taxes and spending, and involves departments in the process from the beginning.

2. Seek and encourage resident input in budget planning issues and service level decisions.

3. Review all services residents receive and strive to maintain the services at existing levels, unless specific variances are granted by the City Council. Each service should be examined thoroughly to determine if it is still necessary or can be provided in a more cost-effective way. New program initiatives must be measured in terms of their overall fiscal impact and capabilities.

4. Pay for all recurring expenses with recurring revenues, and use non-recurring revenues for non-recurring expenses. Proceeds from land sales (including the Laurel and Western TIF Note) shall be deposited into the Capital Fund unless intended for other legislative initiatives as directed by the City Council.

5. Maintain positive fund balances for all funds.

6. Annually review the cash flow reserves in all City operating funds to ensure adequacy given the volatility and risk of revenues attributable to each fund.

7. Monitor actual revenues and expenditures compared to budget throughout the year so that spending may be reduced as needed to offset revenue shortfalls or unanticipated expenditures.

8. Protect the City's assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities.

9. Abide by the 1991 Property Tax Extension Limitation Act, which limits the annual increase in property tax extensions to the lesser of 5 percent, or the increase in the consumer price index, plus allowances for new construction and voter approved increases, unless the City Council determines that an exception is necessary to preserve the long term financial health of the City.

10. Work actively with legislators and Councils of Government in passing legislation that promotes effective government, reduces unfunded mandates, controls

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

II. Expense Guidelines

Personnel

1. Limit staff increases to areas where approved program growth and support require additional staff. The Council will also seek to maintain authorized personnel at the lowest levels possible consistent with the service plan authorized.

2. Adjust the personnel pay plan consistent with market rates for positions with comparable responsibilities.

3. Fully fund annual obligations for all employee pension plans pursuant to the City's Pension Funding Policy (as may be amended by City Council) and the State of Illinois Compiled Statutes, as determined annually by an independent actuary. Continue efforts to seek action by the Illinois General Assembly for pension reform to ensure fiscal sustainability.

4. Fund other post-employment benefit (OPEB) costs on a pay-as-you-go basis, while also setting aside reserves in the Self Insurance Fund to meet future obligations. Reserves shall be set aside annually using a fifteen-year amortization period beginning May 1, 2015, based upon the most recent actuarial valuation.

5. Be a leader among Illinois municipalities in maintaining fiscally prudent compensation policies and identifying alternative methods for attracting and retaining quality employees.

Operating Costs

1. Fully budget anticipated expense for an average operating year.

2. Maintain a contingency budget for unanticipated expenses.

3. Review all contract services and other charges for cost effectiveness and to determine if there are alternative methods to perform these services at less cost.

4. Review the potential for outsourcing/contracting services for each City operating department.

5. Follow funding priorities that emphasize efficiencies and economy with established criteria including the number of residents benefiting from specific services or programs.

6. A 2014 cost allocation study has been completed to demonstrate the allocation of administrative costs budgeted in the General Fund and their benefit to budget programs across the organization. The City utilizes the cost allocation study results to assess administrative charges to other City funds to recover administrative costs provided by General Fund administrative departments. Where feasible, the cost allocation study is also used to factor in the administrative cost burden to departments in agreements to provide services to outside entities.

Program Expansions

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

New Programs

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

Capital Budget

1. Make all capital improvements in accordance with an adopted Capital Improvements Program (CIP).

2. Conduct a detailed analysis of the capital improvement proposals for the current year, review projects identified for future years, and establish a five year capital improvement plan. Review the funding methods for all projects proposed to reflect financial implications and to determine whether the project is essential at this time.

3. Conduct a detailed review of all capital equipment requests to determine current needs, cost effectiveness, and ramifications if deferred or eliminated.

4. Coordinate development of the capital budget with development of the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts. Following completion of any project, conduct a post project review.

5. Identify the "full-life" estimated cost and potential funding source for each capital project proposal before it is submitted to the Council for approval.

6. Maintain level and complete budgeting for building and capital equipment to avoid erratic changes from year to year for on-going maintenance and replacement of City facilities and equipment. Fund recurring/maintenance capital expenses from recurring revenue sources.

7. Abide by the following financing parameters for the establishment of a special service area:

    - Amortization period: not to exceed 20 years or the estimated useful life of the improvements, whichever is less;
    - Interest rate: market rate at date of bond sale, or
        - City financed projects: not less than the Municipal Market Data rate for uninsured Aaa rated bonds + 2%. Rate will be set on the construction start date;
    - All financing, legal and other related costs shall be included in the cost of the project;
    - The City will typically finance a maximum residents' share of $500,000 annually. For projects greater than $500,000, a bond sale may be conducted.
    - If the City is required to provide related capital project funding earlier than planned due to the establishment of the SSA, the funding shall be from General Fund fund balance. At no time shall the establishment of the SSA cause the General Fund fund balance to fall below its established minimum benchmark.

III. Revenue Guidelines

1. Maintain a diversified and stable revenue structure to shelter the City from short-term fluctuations in any one revenue source. Minimize reliance on State and/or Federal revenues to fund core services.

2. The City Council will determine tax levy allocation amounts to the General Fund, Police and Fire Pension Fund, IMRF/Social Security, Park and Recreation Fund, Special Recreation and the Library.

3. Conservatively but realistically review and estimate projected revenues.

4. Institute user fees and charges for specialized programs and services in the City, as well as conduct an annual detailed analysis of all user fees, charges, and fines to assure proper charges for services and recommend appropriate changes.

5. Conduct the annual detailed review of all Enterprise Fund charges, (i.e., water and sewer, golf) and recommend cost effective changes in line with operating expenses and capital needs.

6. Routinely identify intergovernmental aid funding possibilities. However, before applying for or accepting intergovernmental aid, the City will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment. Therefore:

   - All grant applications, prior to submission, must be approved by the City Manager.

   - No grant will be accepted that will incur management and reporting costs greater than the grant amount.

   - All grant requirements will be reviewed and understood prior to entering into the grant agreement.

7. In 2002, Lake Forest voters approved a referendum authorizing a .5% sales tax for expenditure on public infrastructure located in the City. Recognizing an immediate need for storm water system improvements, the City issued bonds in 2003 and 2004. The revenue generated by the .5% sales tax is utilized to make the debt service payments on this debt. A minimum reserve of one years' principal and interest payments is maintained in the Sales Tax .5% funds. Surplus revenues exceeding the minimum reserve may be considered for other public infrastructure improvements annually by the City Council.

IV. Reserve Policies

1. The City will maintain a fund balance for fiscal cash liquidity purposes, (i.e., fiscal reserve), that will provide sufficient cash flow to minimize the potential of short-term tax anticipation borrowing.

2. Unassigned fund balances should be equal to no less than 35% of non-pass through operating revenues for the General Fund plus accrued sick and vacation leave. In recent years, the City Council has intentionally accumulated excess General Fund balance reserves to mitigate potential impacts of the State of Illinois fiscal crisis (ie. loss of State-shared revenue or imposition of property tax limitations). Recognizing that General Fund reserves as of 4/30/18 are sufficient to address State impacts, the FY19 operating surplus of the General Fund was transferred to the Capital Improvement Fund. Until further revision to the City Council Fiscal Policy is approved, the City may allocate future General Fund operating surpluses at fiscal year-end to one-time funding needs as determined annually by the City Council.

3. The City will maintain sufficient self-insurance reserves as established by professional judgment based on the funding techniques utilized, loss records, and required retentions.

4. The City will seek to maintain minimum fund balance targets (unrestricted net position for proprietary funds) in each fund which reflect considerations such as revenue volatility and necessary contingencies. It is noted that certain funds are subject to five year financial forecasts, debt service coverage requirements and/or may be accumulating fund balance to address future capital needs, warranting a fund balance in excess of the minimum target. In the event fund balance falls below the established target for a particular fund, the City shall establish a plan to return the fund balance to its target. The fund balance targets by fund or category of funds is as follows:

   - General Fund – see Section IV.2
   - Parks and Recreation Funds (combined) – 25% of operating revenue
   - Other Non-major Special Revenue Funds – 10% of operating revenue
   - Debt Service Funds – N/A
   - Capital Project Funds – The Capital Improvement Fund should maintain sufficient fund balance (minimum of $1 million) to address unanticipated capital expenses not foreseen during the annual CIP and budget development process.
   - Water and Sewer Enterprise Fund/Operating – 33% of operating revenue plus one years' debt service + $500,000
   - Water and Sewer Enterprise Fund/Capital – 0%
   - Deerpath Golf Course Fund – 15% of operating revenue
   - Fleet Fund – 15% of operating revenue
   - Self Insurance Fund – 25% of operating revenue + OPEB reserve
   - Liability Insurance Fund – 50% of operating revenue
   - Police and Fire Pension Funds – N/A; subject to statutory and actuarial requirements
   - Cemetery Trust Fund – N/A; subject to bequest requirements and Cemetery Commission policy

V. Investment Policies

1. The City will follow the investment policy approved by the City Council on February 6, 2017, or a subsequently approved revision to the investment policy.

2. The City will conduct an analysis of cash flow needs on an on-going basis. Disbursements, collections, and deposits of all funds will be scheduled to insure maximum cash availability and investment potential.

3. The City will, where permitted by law, pool cash from its various funds for investment purposes.

4. The City will invest City revenue to maximize the rate of return while maintaining a low level of risk.

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

VI. Debt Policies

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

2. The City will confine long-term borrowing to non-recurring capital improvements, projects, or equipment that cannot be financed from current financial resources.

3. The City will analyze market conditions, and long-term capital needs assessments, prior to debt issuance to determine the most advantageous average life. The debt structure may be lengthened during low interest rates and shortened during high rates.

4. The City will look for both current and advance refunding opportunities in order to save interest expense.

5. The City's debt capacity shall be maintained at a level consistent with available Moody's Guidelines to maintain our Aaa rating.

6. The City recognizes the importance of underlying and overlapping debt in analyzing financial condition and will regularly analyze total indebtedness including underlying and overlapping debt.

7. The City will maintain good communications about its financial condition with bond and credit rating institutions.

8. The City will follow a policy of full disclosure in every annual financial report and official statement/offering document.

VII. Accounting, Auditing, And Financial Reporting Policies

1. The City will establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Illinois, and Generally Accepted Accounting Principles (GAAP), for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).

2. The City's financial accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).

3. The City will strive to collect the majority of its receivables within thirty days.

4. The City will retain the right to perform financial, compliance, and performance audits on any entity receiving funds or grants from the City.

5. The City will engage an independent firm of certified public accountants to perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS), and will have these accountants publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.

6. The Audit Committee is responsible for recommending the selection of the independent firm of certified public accountants (the Council's external auditor) to perform an annual financial and compliance audit, defining the audit scope and receiving the report of the auditor.

7. The City will annually seek the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.

8. The City will follow the below fund balance classification policies and procedures.

   A. Committed Fund Balance shall be established, modified or rescinded through a City Council resolution.

   B. Assigned Fund Balance will generally follow the approved budget and may be assigned to a specific purpose by the Finance Director.

   C. In the General Fund, the City considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, followed by committed amounts then assigned amounts. Unassigned amounts are used only after the other categories of fund balance have been fully utilized.

   D. In governmental funds other than the General Fund, the City considers restricted amounts to have been spent last. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City will first utilize assigned amounts, followed by committed amounts then restricted amounts.

Other Applicable Financial Policies:

- Pension Funding Policy
- Investment Policy

Amended: 10/21/19 Finance Committee

CITY OF LAKE FOREST FY2018—FY2022 STRATEGIC PLAN

MAY 1, 2020 BUDGET UPDATE

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

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

The priority goals selected for the FY2018—FY2022 Strategic Plan are included below:

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

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

FISCAL STEWARDSHIP

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

- Comprehensive budget development and reporting process utilizing City's new ERP System
- Issuance of $17.665 million in General Obligation refunding bonds, achieving a savings of $1.3 million
- Maintained Aaa bond rating and assigned a Stable Outlook by Moody's Investors Service
- Electronic Content Management (ECM) System Implementation
- New Employee Onboarding solution to enhance efficiency of recruitment process
- Coordinated City-wide effort to revise City's Purchasing Directive and related policies and procedures
- Successfully completed an independent data security assessment and remediation
- Successfully purchased a new 14-passenger accessible bus for Dickinson Hall through a public -private-partnership
- Successfully procured a new pump for fire engine replacement #4215 through a public-private-partnership

BUSINESS & ECONOMIC VITALITY

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

- Completion of the Lake County Reverse Commute and express rail service study on Metra's Milwaukee District North (MD-N) Line
- Facilitated approvals for construction of a new Hyatt Place Hotel
- Completed and Adopted a long-term plan for Waukegan Road/Settler's Square Business District
- Completed Renovation of medical office buildings at Northwestern Lake Forest Hospital
- Assisted the Chicago Bears in a significant expansion of their Campus

HOUSING DIVERSITY & RESIDENTIAL DEVELOPMENT

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

- Facilitated and encouraged the completion of the construction activities at the McKinley Road Residential Redevelopment Project
- Increase production and availability of new housing units, rental and ownership opportunities adjacent to the Central Business District
- Partnered with Community Partners for Affordable Housing to increase rental and ownership of affordable housing options in the City

COMMUNITY CHARACTER, SAFETY, & HEALTH

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

- Implemented technology enhancements (i.e. financial transparency portal, camera upgrades, online community calendar, etc.) to promote community engagement and transparency
- Hosted various community events, recreational pursuits and family-friendly programming
- Partnered and collaborated with local schools to provide youth and adolescent specific programming
- Continued to partner with Lake Forest College to provide youth mentor and afterschool programming
- Continued to foster positive relationships between youth and the Police Department through the creation of meaningful youth and adolescent programming
- Designed new Parks and Recreation Department website in partnership with the Friends of Parks and Recreation Foundation
- Completed restoration of the Cemetery's Barrell Memorial Gateway

ENVIRONMENTAL SUSTAINABILITY, LEISURE & RECREATION

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

- Completed Emerald Ash Borer Insecticide Treatment Program
- Completed the Emergency Forest Park Bluff Slide Repair Project
- Fully implemented calcium chloride alterative “Beet Heet” in snow operations
- Developed new Inflow & Infiltration Policy to ensure water quality of storm water management
- Obtained grant funds to administer a professional recycling campaign
- Completed Stormwater Sewer Upgrades
- Undertook a comprehensive Athletic Field Feasibility Study in partnership with the Friends of Parks and Recreation Foundation
- Completed a regrading and resurfacing of the Everett Park baseball diamond
- Achieved highest Net Promotor Score (76.1) at Deerpath Golf Course (up 25 points over 6 year period)
- Extension of Swing Bay and Rubber surfacing on the Waveland Park playground

MULTI-MODAL TRANSPORTATION & INFRASTRUCTURE

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

- Completed final year of the Lake County Reverse Commute “MetraMore” Initiative
- Completed a sidewalk condition inspection report City-wide
- Completed a pavement condition assessment report City-wide
- Completion of various capital improvement infrastructure studies
- Assisted IDOT with development of their Deerpath & Route 41 Pump Station Project
- Completed the Old Elm & Timber Storm Sewer and Forest Hill Watermain Project

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

City of Lake Forest
Organizational Performance Measures
FY2021 Budget

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

The Mayor and City Council have established the following Organizational Performance Measures. These measures are intended to further initiatives identified in the City's FY2018 – FY022 Strategic Plan:

Fiscal Stewardship

	TARGET	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget
Bond Rating	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
General Fund Balance % of Revenues	35% plus Sick/Vac liability	79.0%	74.4%	79.4%	77.8%	80.7%

- The City's Aaa Bond rating from Moody's Investors Service was affirmed in November 2019 in conjunction with the City's 2019 General Obligation Refunding Bonds issue.
- General Fund reserves are critical to ensuring the City's ability to address unanticipated impacts to revenues or expenses. Due to concerns with the State of Illinois' fiscal crisis, as well as potential loss of State-shared revenues or limitations on the City's ability to levy property taxes, the City has increased its General Fund reserves.

Community Character, Safety and Livability

	TARGET	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget
Fire Department:						
Average Response Time	<5:00	4:54	5:02	<5:00	4:54	<5:00
ISO Rating	3	3	3	3	3	3
Police Department:						
Violent Crime/100,000 Pop	70.0	58.2	42.3	70.0	N/A	70.0
Property Crime/100,000 Pop	750.0	534.4	656.1	750.0	N/A	750.0

- The fire department has a goal of average response times under five minutes for all emergency calls (lights & siren response) to provide residents lifesaving services in a reasonable timeframe.
- ISO ratings determine how well the fire department can protect the community and range from 1-10, with 1 being the best. Lake Forest's rating went from 4 to 3 in 2017.
- Crime statistics – Lake Forest crime statistics indicate that the City is a safe place to live, work and visit. Data is reported on a calendar year basis as of February 2020 and compare favorably to a national average of 368.9 and 2,199.5 respectively as of September 2019.

Environmental Sustainability, Recreation and Leisure

	TARGET	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget
Recreation % of households served	40%	40%	38%	40%	36%	40%
Average Age of Playgrounds	10	7	8	10	9	10

- A continuing change in demographics and homes for sale throughout the City has impacted the total number of households served.
- As the City replaces playgrounds, the average will drop. No playground improvements are planned for FY2021, but one each is planned for FY22 and FY24.

Housing Diversity and Residential Development

	TARGET	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget
Permits Issued/ Average Time to Obtain Permit	15 business days/5 for fast track	84%	90%	N/A	92%	N/A
Addition of Diverse Housing Types		110 APT 3 TH/D 1 SL/CL	26 condos 2 AF	N/A	4 condos 2 SL/CL 13 TH/D 2 AF	N/A

- The recent implementation of new building permit and inspection software has resulted in improved permit issuance times. All internal plan reviews are now done digitally. Routing

of plans for review is more efficient and tracking of the progress of reviews is significant improved.

- In recent years, the City has encouraged development of a greater mix of housing types. Housing options include units of different sizes, at various price points and both ownership and rental options. Legend: APT (apartments); TH/D (Townhome/Duplexes); SL/CL (small lot-cluster homes); AH (affordable homes)

Multi-Modal Transportation and Infrastructure

	TARGET	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget
Pavement Condition Rating	77	78	79	77	80	77
Vehicular Bridge Sufficiency Rating	72	75	75	72	74	72

- For FY2021, the City has budgeted $1.55 million for annual street resurfacing. The City's ratings are based on a triennial independent assessment, last conducted in FY2020.
- Annual Sufficiency Rating of 14 City-owned vehicular bridges (rating >50 is considered satisfactory (Source: Illinois Department of Transportation).

Business and Economic Vitality

	TARGET	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2020 Estimate	FY2021 Budget
New Development and Redevelopment in and around business districts	2 Sites	3	3	2	2	2
Overall Occupancy Rates	=> 95%	97%	97%	95%	97%	95%

- On an ongoing basis, the City works to support property owners and developers involved in renovation of existing buildings and tenant space as well as redevelopment of sites that offer opportunities to enhance the vitality of the business districts and the quality of life in the community. The City has been proactive in stimulating redevelopment activity near the Central Business District through the redevelopment of the former Municipal Services site and the pending redevelopment of City owned property which was formerly the site of the Historical Society.

- Occupancy rates fluctuate on an ongoing basis however, in general, overall occupancy rates in Lake Forest are consistently high in comparison to other communities. Extended vacancies of prominent tenant spaces can result from situations where landlords are in prolonged negotiations in an effort to attract diverse and high quality businesses.

In addition to these Organizational Performance Measures, City departments and divisions have identified additional performance measures unique to their operations. This data is included in the department narratives throughout the budget document.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Lake Forest

Illinois

For the Fiscal Year Beginning

May 1, 2019

Christopher P. Morrill

Executive Director

Voters and Residents of The City of Lake Forest FY 2021

Mayor and City Council

Office of the City Manager

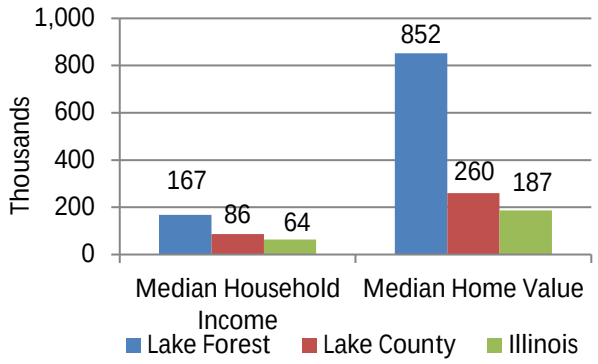
- Community Development
- CROYA
- Finance
- Fire
- Human Resources
- Innovation & Technology
- Parks & Recreation
- Police
- Public Works
- Senior Center

APPOINTED BOARDS, COMMISSION, COMMITTEES

- Audit Committee
- Board of Fire and Police Commissioners
- Board of Trustees – Firefighter Pension Fund
- Board of Trustees – Police Pension Fund
- Building Review Board
- Cemetery Commission
- Construction Codes Commission
- CROYA Board
- Historic Preservation Commission
- Housing Trust Fund Board
- Legal Committee
- Library Board
- Parks and Recreation Board
- Plan Commission
- Senior Resources Commission
- Zoning Board of Appeals

The City of Lake Forest
City Profile

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



In its American Community Survey, 2014-2018 estimates, the U.S. Census Bureau reported the City had a median household income and median home value significantly higher than comparable figures for Lake County and the State of Illinois.

The City adopted the Council-Manager form of government in 1956. Policy making and legislative authority are vested in the City Council, which consists of a Mayor and an eight-member Council. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City, and for hiring the heads of the City's departments. The Council members are elected to two-year staggered terms with three Council members elected every two years. Aldermen serve a maximum of three terms. The Mayor is elected to a two-year term and serves a maximum of two terms.

The City became a home-rule municipality in 2004 pursuant to a City-wide referendum. Home rule status provides the City additional revenue authority, and it has no statutory general obligation debt limit or statutory property tax rate limitations. The City maintains a "Aaa" bond rating by Moody's Investors Service, which was most recently affirmed in 2019. The City has maintained this bond rating since 1988.

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

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

City of Lake Forest, Illinois
Budget Process

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

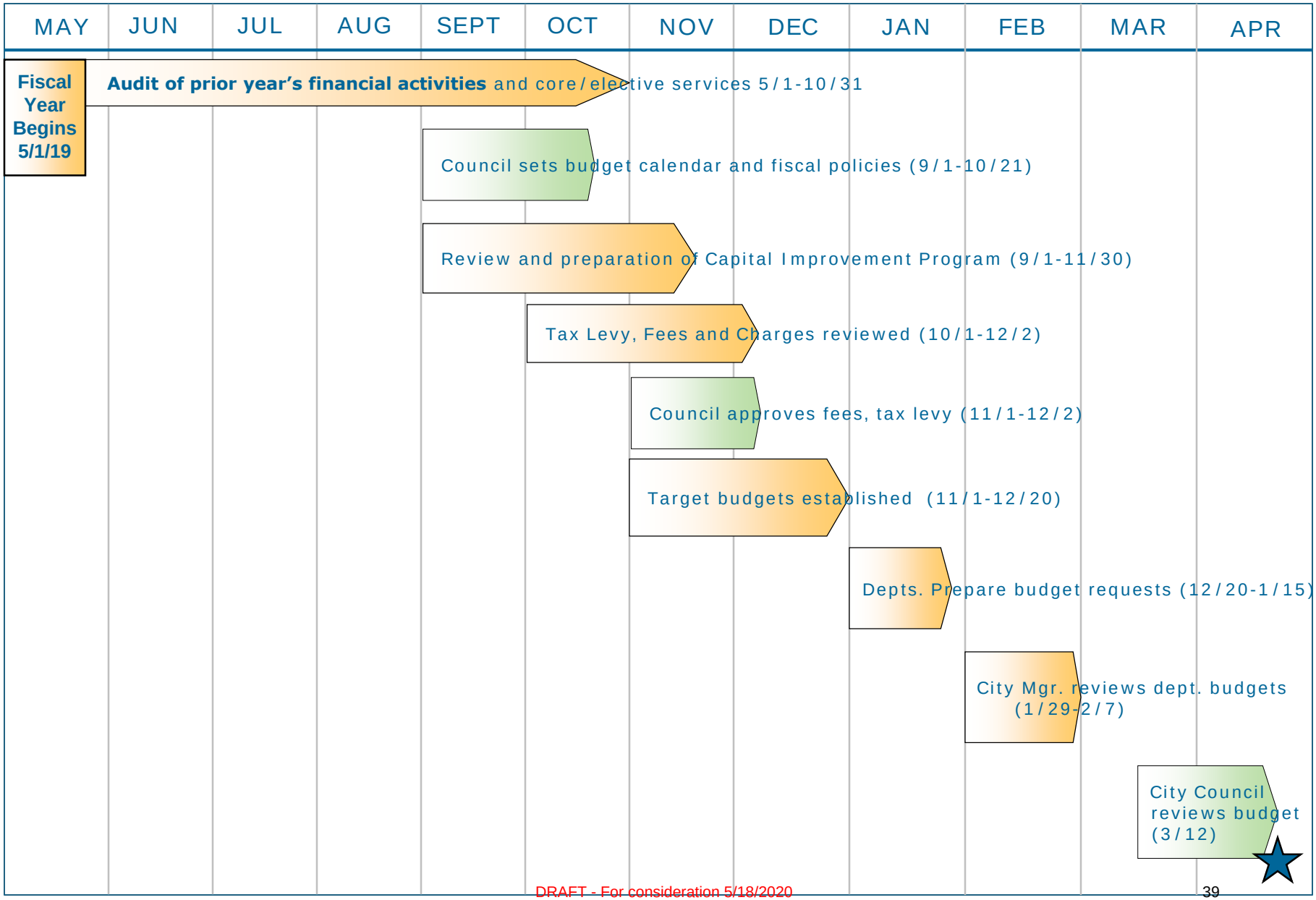
The Appropriation Ordinance includes any approved rollovers of prior year budget amounts that were deferred or not completed by fiscal year end. These rollovers are added to the City's original approved budget in July. In addition, the Appropriation Ordinance provides for a "contingency" in each fund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

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

A budget workshop is conducted in November with the Finance Committee of the City Council. This workshop is focused on the tax levy and fee recommendations, as well as the five-year capital improvement program. Following City Council adoption of the tax levy and fees in early December, the Finance Department prepares targets for each operating department establishing the total allowable budget amount to be submitted. Operating departments prepare line-item budget submissions within the total allowable target and may submit discretionary budget requests for items that could not be included within the target. In February, the City Manager and Finance Director conduct meetings with each department to review budget submittals and discretionary budget requests. The preliminary budget is prepared and submitted to the City Council Finance Committee, which conducts a second budget workshop in March to review the preliminary budget. Final budget discussions occur at the April Finance Committee meeting and the recommended budget is submitted to the City Council for approval at its first meeting in May (May 4 for the FY21 budget).

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

Comprehensive Financial Program -- FY2021 Budget Timeline



DRAFT - For consideration 5/18/2020

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		
124	MS Site Project-Old MS redevelopment*	Yes	Yes	General		
201	Park and Public Land - park impact fees	Yes	Yes	Special Revenue	Non-Major	
202	Motor Fuel Tax - State MFT allotment	Yes	Yes	Special Revenue	Non-Major	
205	Emerg Telephone - E911 surcharge revenue	Yes	Yes	Special Revenue	Non-Major	
210	Senior Resources - Senior services/programs	Yes	Yes	Special Revenue	Non-Major	
220	Parks and Recreation - primary operating	Yes	Yes	Special Revenue	Major	Funds 220-224 combined for CAFR
223	Parks Equip Reserve-capital reserve	Yes	Yes	Special Revenue		
224	Special Recreation-Special Rec tax levy	Yes	Yes	Special Revenue		
230	Cemetery - operation of City cemetery	Yes	Yes	Special Revenue	Non-Major	
245	Foreign Fire-Foreign Fire Tax allotment	Yes	No	Special Revenue	Non-Major	Statutory Authority
247	Police Restricted Funds-legally restricted	Yes	Yes	Special Revenue	Non-Major	
248	Housing Trust-Affordable housing programs	Yes	Yes	Special Revenue	Non-Major	
311	Capital Improvements-City wide CIP	Yes	Yes	Capital Projects	Major	
322	Laurel/Western TIF-TIF District	Yes	Yes	Capital Projects	Non-Major	
422	SSA 25 Knollwood Sew-Debt service	Yes	No	Debt Service	Non-Major	All Debt Service Funds are combined for CAFR; appropriation authority is granted with individual bond ordinances, except for transfers out
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		
510	Deerpath Golf Course - utility operating fund	Yes	Yes	Enterprise	Non-Major	
601	Fleet - fleet mgt services to all depts	Yes	Yes	Internal Service	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	
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	
240	Library	No	Yes	Component Unit	N/A	

* Fund Closed in FY20

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						●				
124	MS Site Project		●							●	*Fund Closed FY20*
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					●					*Separate Board*
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					●					*Separate Board*
702	Police Pension								●		*Separate Board*
709	Trust Care Funds							●			*Non-budgeted Fund*
752	Special Assessment				●						*Non-budgeted Fund*
240	Library										*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.

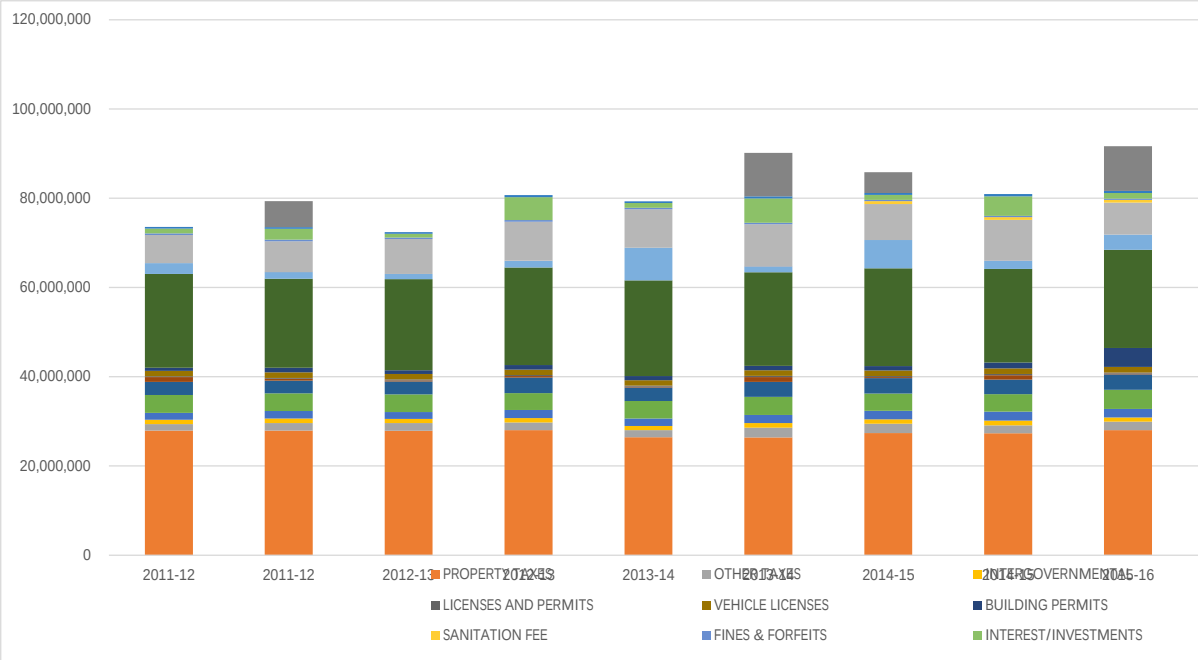
Governmental fund budgets (General/Special Revenue/Debt Service/Capital Projects) are adopted for all funds on a basis consistent with GAAP. All proprietary funds (Enterprise/Internal Service) are budgeted in accordance with GAAP except that bond proceeds, principal retirement on long-term obligations 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:

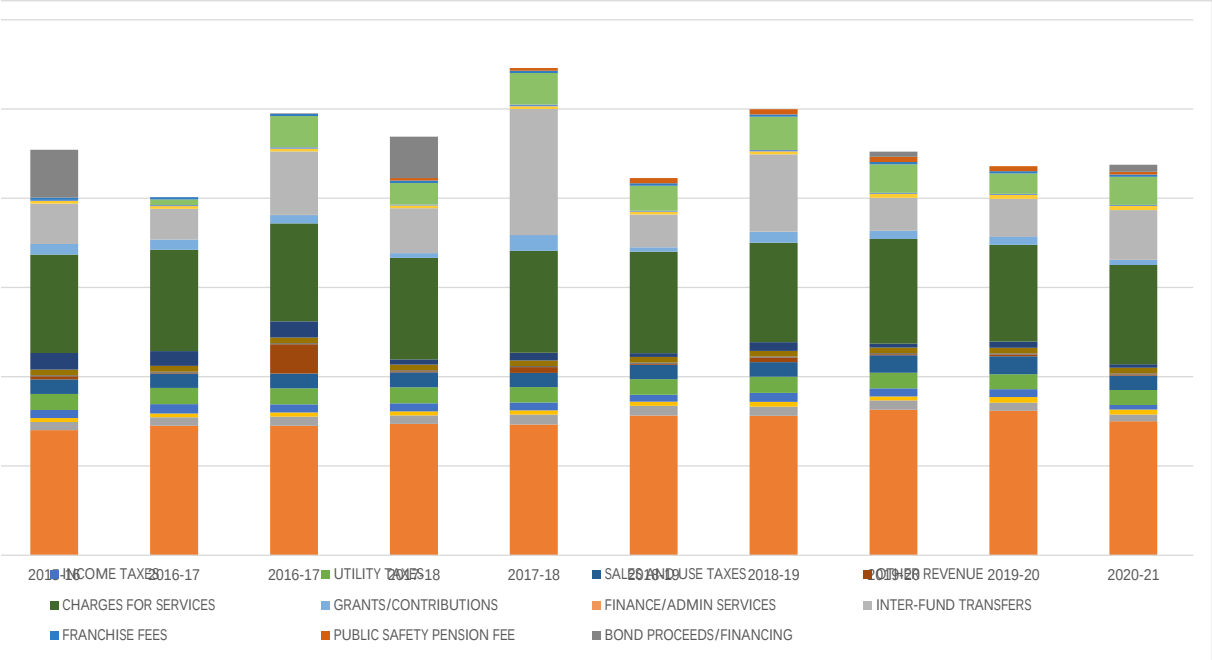
- Changes in fair value of investments are not budgeted in the Cemetery, fire pension, police pension and trust care funds.
- Repayment on long term loans is budgeted as revenue, but reflected as a reduction in receivable under GAAP.
- The Library, a component unit of the City for GAAP financial reporting,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

CITY OF LAKE FOREST
REVENUE BY SOURCE COMPARISON
ALL CITY FUNDS

DESCRIPTION	2011-12 BUDGET	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ACTUAL	2015-16 BUDGET
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
OTHER TAXES	1,451,655	1,708,153	1,717,850	1,702,531	1,605,047	2,215,023	2,091,359	1,759,235	1,911,182
INTERGOVERNMENTAL	1,005,154	1,011,623	917,456	1,008,171	917,384	991,050	1,013,298	1,075,146	927,508
INCOME TAXES	1,500,000	1,653,906	1,546,500	1,817,529	1,705,476	1,847,045	1,894,875	1,987,105	1,907,566
UTILITY TAXES	4,025,520	3,981,548	3,941,658	3,736,586	3,900,657	4,026,971	3,875,000	3,954,001	4,284,488
SALES AND USE TAXES	2,937,900	2,862,084	2,920,000	3,497,661	3,009,490	3,382,809	3,453,467	3,250,565	3,422,165
OTHER REVENUE	1,059,750	377,711	235,550	350,576	217,603	1,079,297	218,350	991,664	197,850
LICENSES AND PERMITS	195,887	212,329	201,225	233,619	212,139	271,621	218,364	253,754	236,600
VEHICLE LICENSES	1,229,300	1,231,501	1,232,120	1,221,812	1,223,200	1,227,378	1,279,000	1,272,599	1,275,000
BUILDING PERMITS	678,440	1,031,909	820,000	994,763	916,000	978,339	982,200	1,294,713	4,220,712
CHARGES FOR SERVICES	21,034,703	19,949,162	20,447,634	21,858,373	21,440,678	20,993,900	21,910,902	20,998,678	22,008,476
GRANTS/CONTRIBUTIONS	2,429,578	1,498,881	1,151,927	1,568,751	7,325,141	1,352,924	6,331,544	1,914,279	3,424,060
FINANCE/ADMIN SERVICES		26,938		30,327		33,983		36,526	
INTER-FUND TRANSFERS	6,283,099	6,868,675	7,807,419	8,690,222	8,617,321	9,389,541	8,085,936	9,048,470	7,156,729
SANITATION FEE							620,000	589,429	620,000
FINES & FORFEITS	361,790	372,607	362,670	368,941	362,500	297,005	317,500	287,333	265,000
INTEREST/INVESTMENTS	1,108,123	2,425,716	813,424	5,121,923	1,045,836	5,464,176	1,093,470	4,390,887	1,275,779
FRANCHISE FEES	350,000	405,775	400,000	445,931	404,000	472,697	400,000	494,188	460,000
PUBLIC SAFETY PENSION FEE									
BOND PROCEEDS/FINANCING		5,810,828				9,741,093	4,700,000		10,000,000
	73,581,101	79,365,839	72,433,649	80,700,846	79,336,057	90,168,092	85,856,564	80,945,766	91,650,948

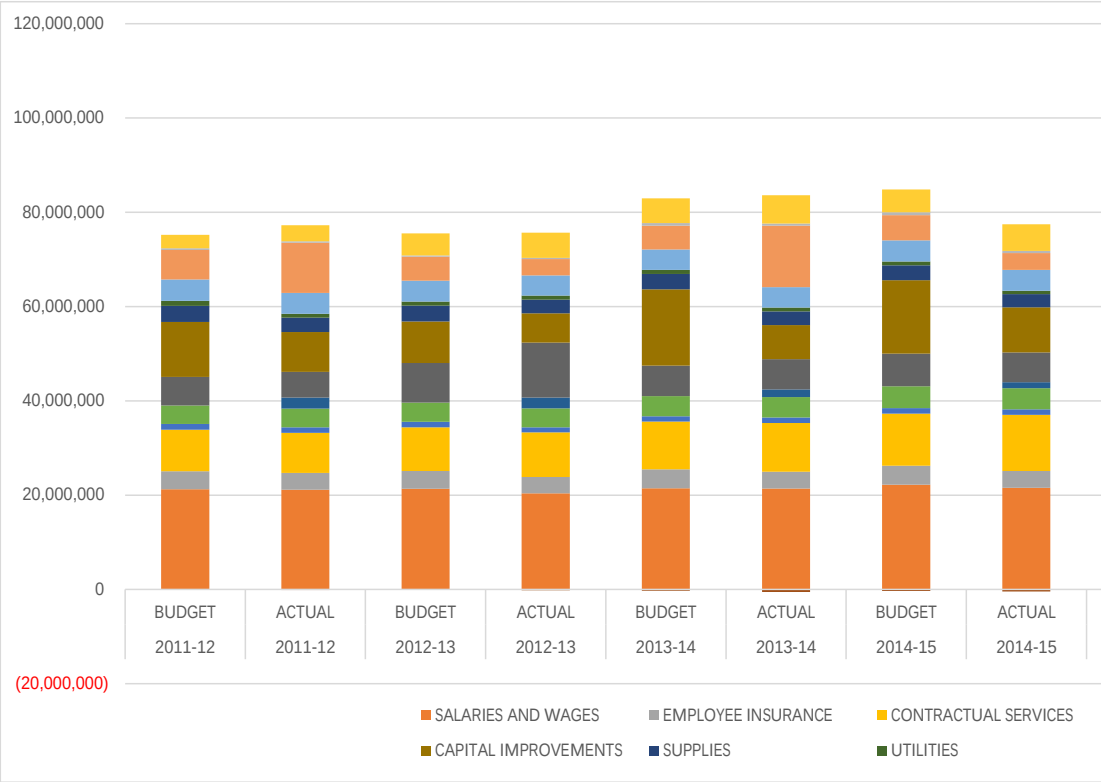


2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 PROJECTED	2020-21 BUDGET
28,033,007	29,027,623	29,039,825	29,417,941	29,306,715	31,300,567	31,234,290	32,589,665	32,350,549	30,050,525
1,802,406	1,907,279	2,033,867	1,936,480	2,209,035	2,200,238	2,091,249	2,103,792	1,836,644	1,491,008
902,919	850,443	925,391	900,726	961,859	906,845	1,067,936	898,817	1,267,712	1,109,149
1,835,575	2,087,875	1,828,827	1,801,314	1,763,009	1,563,706	2,004,446	1,820,000	1,748,936	1,021,074
3,551,491	3,618,191	3,596,175	3,567,000	3,440,365	3,478,300	3,603,381	3,506,160	3,351,254	3,373,730
3,305,559	3,219,334	3,307,326	3,378,800	3,198,467	3,241,800	3,289,889	3,904,000	4,047,596	3,221,811
669,211	214,850	6,535,940	222,250	1,288,208	229,023	1,017,526	223,283	419,224	281,433
260,852	233,275	239,419	239,445	236,224	245,467	233,865	233,056	217,797	232,180
1,264,212	1,268,000	1,252,010	1,277,040	1,267,730	1,290,300	1,267,312	1,269,000	1,245,000	1,257,450
3,697,504	3,314,012	3,665,969	1,143,600	1,728,322	833,600	1,955,526	882,600	1,424,000	773,000
22,041,431	22,703,698	21,970,956	22,773,017	22,802,093	22,747,153	22,258,051	23,462,333	21,640,444	22,249,789
2,374,858	2,283,210	1,849,006	1,031,070	3,538,225	970,500	2,506,879	1,916,438	1,929,107	1,105,650
26,774		29,223		33,783		36,872	30,000	30,000	30,000
9,032,159	6,898,091	14,242,466	10,072,705	28,241,894	7,370,460	17,261,383	7,250,771	8,353,940	11,179,592
611,246	610,000	613,310	610,000	614,263	610,000	652,995	915,000	920,000	920,000
254,563	225,250	312,643	206,500	345,438	227,000	355,304	227,000	227,450	226,500
(22,494)	1,275,227	6,990,625	4,842,034	7,098,535	5,613,062	7,446,667	6,384,425	4,543,738	6,297,500
510,657	495,000	529,938	533,025	517,322	535,000	513,410	520,000	510,000	515,000
		10	580,000	586,144	1,160,000	1,170,814	1,172,000	1,146,052	590,000
10,716,464			9,300,000				1,165,000		1,600,000
90,868,394	80,231,358	98,962,926	93,832,947	109,177,631	84,523,021	99,967,795	90,473,340	87,209,443	87,525,391

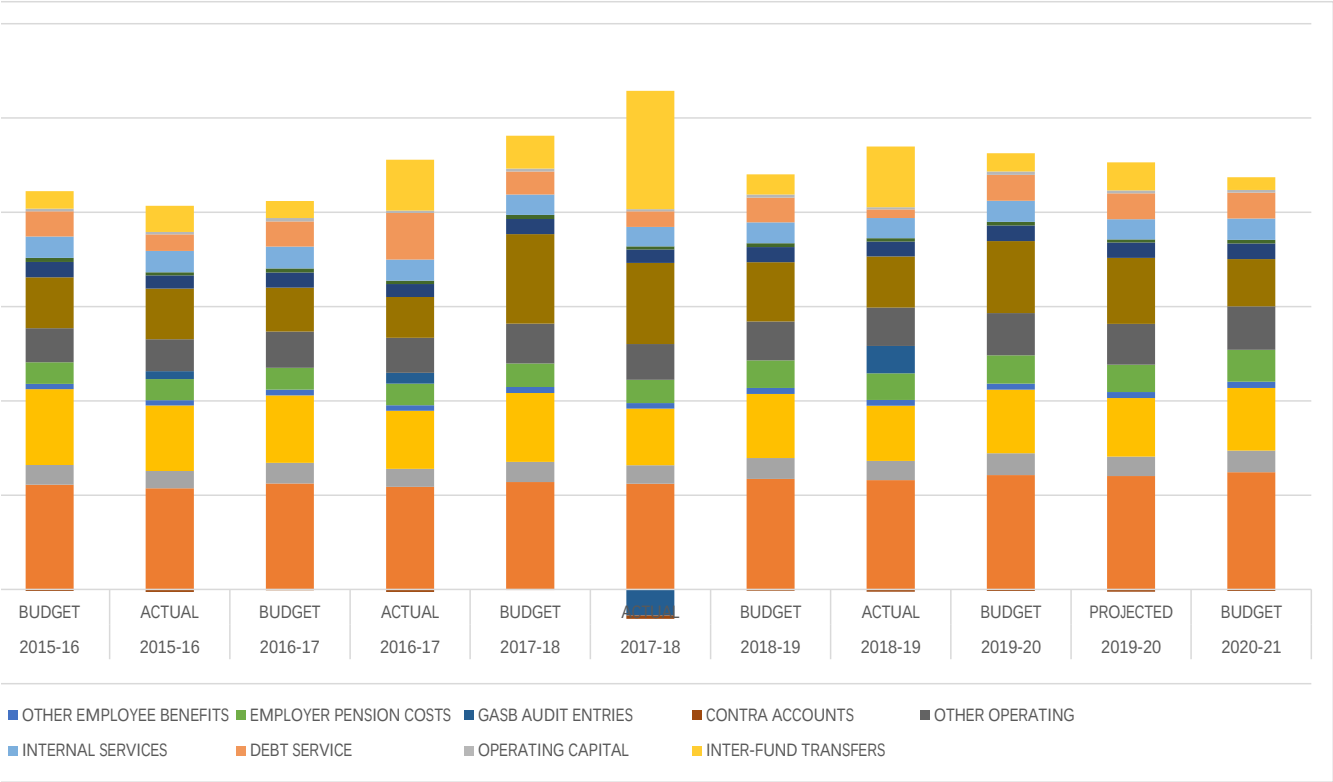


CITY OF LAKE FOREST
EXPENSES BY TYPE COMPARISON
ALL CITY FUNDS

DESCRIPTION	2011-12 BUDGET	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ACTUAL
SALARIES AND WAGES	21,269,098	21,163,942	21,350,529	20,394,382	21,476,929	21,414,824	22,210,230	21,573,437
EMPLOYEE INSURANCE	3,788,450	3,536,147	3,762,223	3,470,694	3,997,099	3,559,526	4,054,310	3,527,574
CONTRACTUAL SERVICES	8,841,996	8,506,920	9,273,192	9,435,292	10,116,684	10,332,174	11,004,816	11,934,524
OTHER EMPLOYEE BENEFITS	1,206,170	1,160,515	1,153,476	1,098,793	1,155,405	1,152,441	1,198,317	1,153,938
EMPLOYER PENSION COSTS	3,921,269	3,979,400	4,086,305	4,013,011	4,272,405	4,317,246	4,621,740	4,506,751
GASB AUDIT ENTRIES		2,340,790		2,297,821		1,652,167		1,261,950
CONTRA ACCOUNTS		(126,924)		(189,385)	(280,170)	(532,779)	(326,800)	(440,371)
OTHER OPERATING	6,050,956	5,438,771	8,424,899	11,644,223	6,457,714	6,432,888	6,928,768	6,316,826
CAPITAL IMPROVEMENTS	11,667,090	8,464,484	8,766,347	6,206,269	16,182,073	7,199,919	15,584,671	9,549,167
SUPPLIES	3,413,131	3,069,584	3,367,615	2,930,873	3,236,659	2,906,260	3,127,273	2,804,540
UTILITIES	1,066,134	781,155	855,177	831,730	890,648	806,902	844,525	700,258
INTERNAL SERVICES	4,545,137	4,428,921	4,464,087	4,271,358	4,326,671	4,321,688	4,475,785	4,453,685
DEBT SERVICE	6,262,978	10,684,521	5,088,603	3,487,083	5,046,617	13,064,160	5,345,765	3,588,505
OPERATING CAPITAL	317,794	290,417	257,800	222,576	543,150	431,772	622,600	457,027
INTER-FUND TRANSFERS	2,840,655	3,405,733	4,685,958	5,376,321	5,236,129	6,003,233	4,838,883	5,647,917
	75,190,858	77,124,376	75,536,211	75,491,041	82,658,013	83,062,421	84,530,883	77,035,728



2015-16 BUDGET	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 PROJECTED	2020-21 BUDGET
22,203,869	21,443,179	22,473,673	21,743,899	22,763,981	22,441,938	23,418,357	23,192,477	24,269,060	24,043,085	24,873,874
4,197,210	3,684,853	4,394,100	3,852,776	4,290,143	3,913,906	4,447,947	4,082,493	4,599,921	4,146,205	4,595,521
16,063,389	13,896,596	14,292,517	12,286,306	14,628,618	12,001,145	13,605,265	11,701,939	13,488,643	12,390,300	13,239,803
1,147,858	1,131,889	1,202,482	1,160,981	1,241,943	1,191,568	1,253,140	1,230,538	1,309,579	1,308,222	1,341,184
4,572,362	4,462,526	4,666,359	4,582,217	4,996,856	4,924,108	5,862,600	5,649,253	5,981,172	5,798,742	6,788,750
	1,686,447		2,308,101		(5,518,904)		5,789,255			
(326,791)	(530,100)	(167,959)	(538,996)	(130,938)	(700,613)	(280,340)	(502,284)	(310,627)	(464,099)	(348,875)
7,210,431	6,787,760	7,683,880	7,431,803	8,475,099	7,554,912	8,258,280	8,146,292	8,965,693	8,652,137	9,195,763
10,792,010	10,721,866	9,299,973	8,667,540	18,979,923	17,238,016	12,572,123	10,853,251	15,263,637	14,009,549	10,049,548
3,284,760	2,800,490	3,225,409	2,739,716	3,208,460	2,823,448	3,212,506	3,140,799	3,316,479	3,261,680	3,300,616
862,759	669,409	840,144	701,420	866,079	690,315	798,603	694,411	777,680	660,169	766,055
4,522,906	4,530,025	4,619,955	4,505,075	4,307,183	4,130,585	4,427,949	4,294,293	4,453,883	4,233,449	4,524,611
5,328,382	3,496,615	5,370,936	9,844,465	4,892,996	3,291,060	5,246,398	1,854,664	5,538,495	5,538,510	5,496,494
585,218	489,709	700,150	537,625	593,485	459,027	660,120	465,339	710,969	569,939	554,000
3,726,962	5,565,988	3,647,853	10,784,220	6,997,440	25,113,741	4,270,011	12,878,889	3,862,785	5,963,454	2,705,910
84,171,325	80,837,252	82,249,472	90,607,148	96,111,268	99,554,252	87,752,959	93,471,609	92,227,369	90,111,342	87,083,254



City of Lake Forest
Fund Balance Spreadsheet

		Fund Balance	FY20 YE Estimate		Fund Balance	FY21 Budget		Fund Balance
		5/1/2019	Rev	Exp	4/30/2020	Rev	Exp	4/30/2021
101	General	28,273,703	37,182,339	36,535,702	28,920,340	35,923,479	35,867,170	28,976,649
120	Flex	89,074	150	7,659	81,565	150	9,800	71,915
124	MS Site Project	582,411	10,800	593,211	0	0	0	0
201	Park and Public Land	1,148,929	429,743	1,035,865	542,807	137,604	430,000	250,411
202	Motor Fuel Tax	1,017,679	752,094	32,533	1,737,240	711,149	1,750,000	698,389
205	Emerg Telephone	399,472	427,200	228,112	598,560	425,000	275,656	747,904
210	Senior Resources	162,043	590,224	616,092	136,175	610,043	605,708	140,510
220	Parks and Recreation	1,139,206	8,249,356	8,814,785	573,777	8,331,926	9,372,112	(466,409)
223	Parks Equip Reserve	209,930	257,167	255,000	212,097	157,000	155,000	214,097
224	Special Recreation	673,844	486,817	838,361	322,300	493,839	498,839	317,300
230	Cemetery	7,767,095	1,309,153	1,159,755	7,916,493	2,429,900	2,597,224	7,749,169
245	Foreign Fire	197,616	135,000	100,000	232,616	100,000	100,000	232,616
247	Police Restricted Funds	66,451	45,500	20,205	91,746	44,900	88,000	48,646
248	Housing Trust	1,339,808	62,954	353,000	1,049,762	61,000	565,000	545,762
311	Capital Improvements	10,927,825	6,816,566	9,741,809	8,002,582	3,464,974	4,263,100	7,204,456
322	Laurel/Western TIF	(3,686)	222,987	1,066,241	(846,940)	311,415	595,454	(1,130,979)
422	SSA 25 Knollwood Sew	16,121	74,353	72,933	17,541	77,525	76,275	18,791
423	SSA26 Waukegan Sew	4,771	21,322	20,565	5,528	21,526	20,830	6,224
424	SSA 29 Saunders Rd	6,514	149,985	148,070	8,429	151,845	149,943	10,331
425	2004B/2011B Storm	1,513,074	550,504	530,280	1,533,298	544,000	523,427	1,553,871
428	2009 GO Bonds	30,391	283,185	278,695	34,881	258,045	256,045	36,881
429	2010 GO Bonds	42,668	622,137	615,599	49,206	580,225	577,225	52,206
432	2013 Refunding 2010A	23,735	687,699	680,513	30,921	757,263	753,515	34,669
433	2015 GO Bond Issue	2,358	592,930	590,675	4,613	583,050	583,050	4,613
501	Water and Sewer	7,573,629	7,869,477	8,239,878	7,203,228	8,475,084	8,300,736	7,377,576
508	Wat and Sew Capital	2,130,072	1,445,930	1,297,900	2,278,102	1,438,927	1,415,000	2,302,029
510	Deerpath Golf Course	359,153	1,558,921	1,875,020	43,054	1,521,690	1,880,597	(315,853)
601	Fleet	789,156	1,825,768	1,914,638	700,286	1,880,437	1,991,365	589,358
605	Liability Insurance	2,035,938	1,364,348	1,149,833	2,250,453	1,358,348	1,252,787	2,356,014
610	Self Insurance	3,649,659	5,481,000	5,285,000	3,845,659	5,576,000	5,585,000	3,836,659
701	Fire Pension	38,685,521	3,684,085	2,885,391	39,484,215	5,158,321	3,183,590	41,458,946
702	Police Pension	33,350,827	3,955,200	3,095,022	34,211,005	5,940,726	3,360,806	36,790,925
709	Trust Care Funds	556,077	64,549	33,000	587,626	0	0	587,626
			87,209,443	90,111,342		87,525,391	87,083,254	

FY20 to FY21 change of +/- 10%:

New or Closed Funds - Funds 124

Planned accumulation or drawdown of fund balance - Funds 120/201/202/205/220/247/248/510/601

Immaterial change in dollar amount - Funds 423/424

Negative Fund Balances Projected for FY20 and/or FY21:

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

Funds 220 and 510 - Summer 2020 has been budgeted conservatively due to COVID 19; Actual deficits may be covered from General Fund reserves.

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, Parks and Recreation and Golf Course fund forecasts were reviewed with alternate scenarios of COVID 19 impacts.

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

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

THE CITY OF LAKE FOREST
FUND BALANCE FORECAST
GENERAL FUND

	ACTUAL FY 2018	ACTUAL FY 2019	REVISED EST FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025
Fund Balance 5/1	25,056,431	28,302,946	28,273,703	28,920,340	28,976,649	29,778,860	30,579,368	30,817,291
Revenue	35,808,347	38,026,951	37,182,339	35,923,479	37,765,702	39,107,610	39,891,347	40,930,596
Operating Expenses	31,311,832	32,456,194	33,535,702	35,567,170	36,963,491	38,307,102	39,653,424	41,045,146
Net before CIP	**4,496,515**	**5,570,757**	**3,646,637**	**356,309**	**802,211**	**800,508**	**237,923**	**(114,550)**
Capital or One Time Expenditures	1,250,000	5,600,000	3,000,000	300,000				
Fund Balance 4/30	28,302,946	28,273,703	28,920,340	28,976,649	29,778,860	30,579,368	30,817,291	30,702,741
Nonspendable Fund Balance 4/30	150,038	129,280	129,280	129,280	129,280	129,280	129,280	129,280
*Assigned FB - Financial System***								
Less: **35**% Req Resv+ Sick/Vaca+$957k Parking*	14,071,642	14,848,154	14,552,540	14,111,939	14,756,717	15,226,385	15,500,692	15,864,430
- change to 35% for FY15								
Available Funds	14,081,266	13,296,269	14,238,520	14,735,430	14,892,863	15,223,703	15,187,318	14,709,032
Op Revenue increase%	4.1%	6.2%	-2.2%	-3.4%	5.1%	3.6%	2.0%	2.6%
Op Expense increase %	2.3%	3.7%	3.3%	6.1%	3.9%	3.6%	3.5%	3.5%
FB as % of revenue	79.0%	74.4%	77.8%	80.7%	78.9%	78.2%	77.3%	75.0%

* Parking reserve expended in FY2016 and no longer part of minimum fund balance.
** Financial System reserve transferred to Capital Fund in FY18.

In October 2019, the City Council amended its Fiscal Policy to state: "the City may allocate future General Fund operating surpluses at fiscal year-end to one-time funding needs as determined annually by the City Council."
$2m to Capital; $.5m Local Stimulus; $.5m Transfers to other impacted funds.

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

	Actual FY 2018	Actual FY 2019	Estimate FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025
Fund Balance 5/1	2,111,037	1,300,911	1,139,206	573,777	(466,409)	(1,017,595)	(1,513,864)	(2,027,860)
Revenue								
Property Tax Revenue	5,078,852	5,200,983	5,299,934	5,414,450	5,576,884	5,744,190	5,916,516	6,094,011
Fee Revenue	2,728,495	2,796,799	2,314,287	2,298,976	2,967,985	3,057,025	3,148,736	3,243,198
Contributions/Other	263,079	285,732	275,135	258,500	263,670	268,943	274,322	279,809
General Fund Transfer	308,500	308,500	285,000	285,000	285,000	285,000	285,000	285,000
Interest Income	52,250	78,312	75,000	75,000	(12,826)	(27,984)	(41,631)	(55,766)
Total Current Revenue	8,431,176	8,670,326	8,249,356	8,331,926	9,080,713	9,327,175	9,582,943	9,846,252
Expenditures								
Operations and Maintenance	2,527,761	2,442,212	2,509,635	2,811,617	2,867,849	2,925,206	2,983,710	3,043,385
Salaries/Benefits	5,557,375	5,704,467	5,777,469	6,133,372	6,317,373	6,506,894	6,702,101	6,903,164
Adm Serv to City	169,166	173,352	177,681	182,123	186,676	191,343	196,127	201,030
Total Operating Expenses	8,254,302	8,320,031	8,464,785	9,127,112	9,371,899	9,623,444	9,881,938	10,147,579
Net Before Equip Reserve	**176,874**	**350,295**	**(215,429)**	**(795,186)**	**(291,186)**	**(296,269)**	**(298,996)**	**(301,327)**
Equipment Reserve Transfer	150,000	150,000	255,000	155,000	210,000	150,000	150,000	150,000
Net after Equip Reserve	**26,874**	**200,295**	**(470,429)**	**(950,186)**	**(501,186)**	**(446,269)**	**(448,996)**	**(451,327)**
Transfer to Golf Fund-Oper	337,000	127,000	95,000	90,000	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	375,000	110,000	(125,000)	(125,000)	(125,000)	(125,000)	(110,000)	
ERI Payoff								
Fund Balance 4/30	1,300,911	1,139,206	573,777	(466,409)	(1,017,595)	(1,513,864)	(2,027,860)	(2,529,187)
Fund Balance - Other Funds	$ 1,698,401	$ 1,698,401	$ 1,077,204	$ 781,808	$ 672,564	$ 1,135,063	$ 1,006,986	$ 1,129,329
Fund Balance as % of Oper Rev	36%	33%	20%	4%	-4%	-4%	-11%	-14%
(Target is 25 % all funds combined)								
Prop Tax Revenue increase %	0.4%	2.4%	4.4%	2.2%	3.0%	3.0%	3.0%	3.0%
Op Revenue increase %	4.5%	2.5%	-15.2%	-0.7%	29.1%	3.0%	3.0%	3.0%
Op Expense increase %	5.1%	0.8%	2.5%	7.8%	2.7%	2.7%	2.7%	2.7%

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

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

	Actual FY 2018	Actual FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025
							Final Debt Pay	
Fund Balance 5/1	58,546	199,878	359,153	43,054	(315,853)	(349,533)	(365,233)	(336,612)
Revenue								
Operating revenue	1,480,618	1,524,654	1,454,378	1,471,690	1,903,464	1,933,256	1,999,600	2,045,283
Contributions/Sale Proceeds		51,300						
Interest Income	7,498	9,939	9,543	0	0	0	0	0
Total Current Revenue	1,488,116	1,585,893	1,463,921	1,471,690	1,903,464	1,933,256	1,999,600	2,045,283
Less:								
Operations and Maintenance	912,221	942,020	847,682	1,001,208	1,103,915	1,110,013	1,126,235	1,151,727
Salaries/Benefits	590,230	629,941	638,072	689,652	700,395	711,830	736,111	750,677
Adm Serv to City	27,132	27,816	28,506	29,219	29,949	30,698	31,466	32,252
Total Operating Expenses	1,529,583	1,599,777	1,514,260	1,720,079	1,834,259	1,852,541	1,893,812	1,934,656
Net Before Capital & Debt	**(41,467)**	**(13,884)**	**(50,339)**	**(248,389)**	**69,205**	**80,715**	**105,788**	**110,627**
Capital Expense		87,510	12,740	50,000	50,000	50,000	50,000	
Master Plan - Spec Purp Levy	1,218,469	6,458	235,000					
Debt Service	96,970	94,873	113,020	110,518	102,885	96,415	92,167	
Total Capital/Debt Service	1,315,439	188,841	360,760	160,518	152,885	146,415	142,167	0
Net after Capital & Debt	**(1,356,906)**	**(202,725)**	**(411,099)**	**(408,907)**	**(83,680)**	**(65,700)**	**(36,379)**	**110,627**
Rec Transfer - Spec Purpose	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
Recreation Fund Loan	375,000	110,000	(125,000)	(125,000)	(125,000)	(125,000)	(110,000)	
Transfers - Permit Fees	661,238							
Recreation Fund Transfer	337,000	127,000	95,000	50,000	50,000	50,000	50,000	50,000
Fund Balance 4/30	199,878	359,153	43,054	(315,853)	(349,533)	(365,233)	(336,612)	(175,985)
Fund Balance Target	$ 223,217	$ 237,884	$ 219,588	$ 220,754	$ 285,520	$ 289,988	$ 299,940	$ 306,792
Over (under) FB Target	($23,339)	$121,269	($176,534)	($536,607)	($635,053)	($655,221)	($636,552)	($482,778)
Debt service coverage 1.25	3.05	1.19	0.40	(1.80)	1.16	1.36	1.69	N/A

Series 2004A bonds were refunded as part of the 2011B refunding issue and mature 12-15-23 (FY24).

Op Revenue increase%	-7.8%	3.0%	-4.6%	1.2%	29.3%	1.6%	3.4%	2.3%
Op Expense increase %	-11.6%	4.6%	-5.3%	13.6%	6.6%	1.0%	2.2%	2.2%

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

501 Operating

	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
	ACTUAL FY 2018	**ACTUAL FY 2019**	**PROJECTED FY 2020**	**PROJECTED FY 2021**	**PROJECTED FY 2022**	**PROJECTED FY 2023**	**PROJECTED FY 2024**	**PROJECTED FY 2025**
Fund Balance 5/1	$ 6,252,781	$ 7,373,621	$ 7,573,629	$ 7,203,228	$ 7,377,576	$ 7,767,043	$ 8,173,248	$ 8,906,508
Operating Revenue	$ 8,398,190	$ 8,230,795	$ 7,869,477	$ 8,475,084	$ 8,655,044	$ 8,803,536	$ 8,963,157	$ 9,121,497
Grant Revenue/Contributions	752,508							
Less: Operating Expenses	4,414,468	4,671,011	4,352,218	4,455,399	4,566,784	4,680,954	4,797,977	4,917,927
ERI Prepayment to Gen Fund			-	-	-	-	-	-
Debt service	2,215,390	1,959,776	2,487,660	2,445,337	2,298,793	2,316,377	2,031,920	788,853
Net before CIP	$ 2,520,840	$ 1,600,008	$ 1,029,599	$ 1,574,348	$ 1,789,467	$ 1,806,205	$ 2,133,260	$ 3,414,717
Total Transfer to Capital	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Fund Balance 4/30	$ 7,373,621	$ 7,573,629	$ 7,203,228	$ 7,377,576	$ 7,767,043	$ 8,173,248	$ 8,906,508	$ 10,921,225
GASB 68 Adjustment								
Less: .33 (rev) + 1X debt serv+500K	$ 5,486,793	$ 5,175,938	$ 5,584,587	$ 5,742,115	$ 5,654,958	$ 5,721,544	$ 5,489,762	$ 4,298,947
Available Funds	1,886,828	2,397,691	1,618,641	1,635,461	2,112,086	2,451,705	3,416,746	6,622,278
Revenue increase%	5.7%	-2.0%	-4.4%	7.7%	2.1%	1.7%	1.8%	1.8%
Expense increase %	8.7%	5.8%	-6.8%	2.4%	2.5%	2.5%	2.5%	2.5%
Debt service coverage 1.25	1.80	1.82	1.41	1.64	1.78	1.78	2.05	5.33

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

508 Capital

	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
	ACTUAL FY 2018	**ACTUAL FY 2019**	**PROJECTED FY 2020**	**PROJECTED FY 2021**	**PROJECTED FY 2022**	**PROJECTED FY 2023**	**PROJECTED FY 2024**	**PROJECTED FY 2025**
Fund Balance 5/1	$ 1,668,232	$ 4,670,564	$ 2,130,072	$ 2,278,102	$ 2,302,029	$ 2,354,262	$ 2,404,004	$ 2,455,114
Transfer from Operating	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Bond Proceeds	9,366,875							
Contributions/Donations								
Grant/SSA Revenue	3,928	3,933	3,930	3,927	3,927			
Interest	131,664	101,106	42,000	35,000	63,306	64,742	66,110	67,516
Total Revenue	$ 10,902,467	$ 1,505,039	$ 1,445,930	$ 1,438,927	$ 1,467,233	$ 1,464,742	$ 1,466,110	$ 1,467,516
				Current revenues support $1.4 million per year for CIP				
Capital Improvements- #1 Only	1,283,326	1,008,749	1,065,833	1,415,000	1,415,000	1,415,000	1,415,000	1,415,000
Water Plant Project	6,616,809	3,036,782	232,067					
Fund Balance 4/30 *	$ 4,670,564	$ 2,130,072	$ 2,278,102	$ 2,302,029	$ 2,354,262	$ 2,404,004	$ 2,455,114	$ 2,507,630

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

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

	ACTUAL FY 2018	ACTUAL FY 2019	ESTIMATE FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025
Fund Balance 5/1	$ 4,575,512	$ 5,938,047	$ 10,927,825	$ 8,002,582	$ 7,204,456	$ 1,905,803	$ 790,567	$ 1,284,215
Revenue								
Real Estate Transfer Tax	$ 1,622,900	$ 1,471,595	$ 1,177,065	$ 900,000	$ 913,500	$ 927,203	$ 941,111	$ 955,227
Capital Improvements Levy	817,962	814,812	1,724,706	1,538,000	1,541,725	1,539,144	1,541,019	1,542,169
Home Rule Sales Tax (.5%)			450,000	520,000	530,400	541,008	551,828	1,125,729
Demolition Tax	24,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Close Fund 301								
Sanitation Fee	614,263	652,995	-	-	-	-	-	-
Proceeds from Land Sale								
Misc/Recycling	209,973	320,182	169,741	110,974	110,974	110,974	110,974	110,974
Interest	82,955	172,286	179,608	60,000	162,100	52,410	21,741	35,316
Total Taxes and Other	$3,372,053	$3,467,870	$ 3,737,120	$3,164,974	$3,294,699	$3,206,738	$3,202,672	$3,805,416
Grants/Contributions	$ 274,408	$ 1,617,926	$ 486,235	$ -	$ -	$ -	$ -	$ -
Total Grants	$ 274,408	$ 1,617,926	$ 486,235	$ -	$ -	$ -	$ -	$ -
Total Non-Bond Revenue	$ 3,646,461	$ 5,085,796	$ 4,223,355	$ 3,164,974	$ 3,294,699	$ 3,206,738	$ 3,202,672	$ 3,805,416
CIP Bonds			-	-	-	-	-	-
Total Bond Proceeds	$ -		$ -	$ -	$ -	$ -	$ -	$ -
General Fund Transfer	$ 1,250,000	$ 5,600,000	$ 2,000,000	300,000	-	-	-	-
Gen Fund Transfer - Regency Lane SSA								
Transfer from Other Funds	1,784,882	318,128	593,211					
.5% sales tax transfer: Balance above policy	41,880		-	-	-	-	1,733,503	-
Grand Total Revenue	6,723,223	11,003,924	6,816,566	3,464,974	3,294,699	3,206,738	4,936,175	3,805,416
Less: Operating Expense	28,918	26,584	15,835	76,750	79,053	81,424	83,867	86,383
Net before CIP	$ 6,694,305	$ 10,977,340	$ 6,800,731	$ 3,388,224	$ 3,215,647	$ 3,125,314	$ 4,852,308	$ 3,719,033
Transfer to Redeem Outstanding GO Bonds								
Forest Park Bluff/NBAR Repairs Option 3a			2,381,534					
Capital Projects #1 ONLY	5,331,770	5,987,562	7,344,440	4,186,350	8,514,300	4,240,550	4,358,660	3,833,290
Total Capital Expenditures	$ 5,331,770	$ 5,987,562	$ 9,725,974	$ 4,186,350	$ 8,514,300	$ 4,240,550	$ 4,358,660	$ 3,833,290
Fund Balance 4/30	$ 5,938,047	$ 10,927,825	$ 8,002,582	$ 7,204,456	$ 1,905,803	$ 790,567	$ 1,284,215	$ 1,169,958

Minimum Fund Balance Target $1,000,000

Current Forecast provides $3.8 million per year ongoing

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

	ACTUAL FY 2018	ACTUAL FY 2019	ESTIMATE FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025
Fund Balance 5/1	$ 1,302,805	$ 513,285	$ 1,017,680	$ 1,737,241	$ 698,390	$ 1,415,336	$ 2,164,236	$ 1,444,381
MFT Allotment	$ 494,702	$ 491,827	$ 496,108	$ 444,149	$ 450,811	$ 457,573	$ 464,437	$ 471,404
MFT Transportation Renewal			204,000	245,000	248,675	252,405	256,191	260,034
Grants			27,370					
Interest	9,739	17,566	24,616	22,000	17,460	38,922	59,516	39,720
Total Revenue	504,441	509,393	752,094	711,149	716,946	748,900	780,145	771,158
Total Capital Expenditures	1,293,961	4,998	32,533	1,750,000	-	-	1,500,000	-
Fund Balance 4/30	$ 513,285	$ 1,017,680	$ 1,737,241	$ 698,390	$ 1,415,336	$ 2,164,236	$ 1,444,381	$ 2,215,539

Unfunded Projects: Ringwood Bridge, Lake Woodbine Bridge

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

	ACTUAL FY 2018	ACTUAL FY 2019	ESTIMATE FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025
Fund Balance 5/1	$ 365,205	$ 967,832	$ 1,148,929	$ 542,807	$ 250,411	$ 123,749	$ 563,955	$ 408,472
Revenue								
Current Revenue								
Grants/Contributions			$ 280,000	$ 50,000	$ -	$ -	$ -	$ -
Park impact fees	652,122	157,018	121,743	79,604	182,078	826,803	94,008	78,340
Other	324,366		5,000					
Interest	13,079	27,826	23,000	8,000	6,260	3,403	15,509	11,233
Total Current Revenue	$ 989,567	$ 184,844	$ 429,743	$ 137,604	$ 188,338	$ 830,206	$ 109,517	$ 89,573
Net before CIP	$ 989,567	$ 184,844	$ 429,743	$ 137,604	$ 188,338	$ 830,206	$ 109,517	$ 89,573
Total Capital Expenditures- #1 Only	$ 386,940	$ 3,747	$ 1,035,865	$ 430,000	$ 315,000	$ 390,000	$ 265,000	$ -
Fund Balance 4/30	$ 967,832	$ 1,148,929	$ 542,807	$ 250,411	$ 123,749	$ 563,955	$ 408,472	$ 498,045

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 FY2021 are included in the annual budget. Additional detail is also provided for Capital Equipment scheduled for replacement in the FY21 fiscal year.

NOTE: The second list of projects are those projects that have been identified, but are not currently funded within the Five Year Capital Improvement Program.

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

City of Lake Forest, Illinois

FY21-25 Capital Improvement Program

FY '21 thru **FY '25**

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Capital Fund								
City Website Redesign	*CM-CC-02-19*	1	65,000					*65,000*
MS COPIERS	*FIN-AD-01-21*	1	22,000					*22,000*
Virtual Server, Data Backup, and DR Environment	*FIN-IT-01-11*	1	29,000	0	145,000	37,000	0	*211,000*
EDMS Upgrade/Replacement	*FIN-IT-01-20*	1		20,000		40,000		*60,000*
Network Switch,Wi-Fi, & Firewall Replacement	*FIN-IT-01-21*	1	110,000	5,000	16,500	6,500	4,500	*142,500*
Three Year Data Security Roadmap	*FIN-IT-02-21*	1	25,900	40,000	11,000			*76,900*
* IT Annual Hardware Expense	*FIN-IT-03-12*	1	82,450	136,300	88,050	140,160	93,790	*540,750*
Ambulance Cots	*Fire-01-18*	1				20,000	20,000	*40,000*
Gear Racks (Both Stations)	*Fire-01-21*	1	20,000					*20,000*
Cardiac Monitors	*Fire-02-20*	1		35,000	35,000	35,000	35,000	*140,000*
Station 2 Copier	*Fire-02-21*	1			11,500			*11,500*
Turnout Gear	*Fire-04-18*	1	16,000	16,000	16,000	20,000	20,000	*88,000*
Autopulse	*Fire-04-19*	1			12,500			*12,500*
ATV	*Fire-04-21*	1	25,000					*25,000*
Base Station Radio Equipment	*Fire-05-21*	1		24,000				*24,000*
Ambulance 4241 Replacement	*Fire-06-21*	1	290,000					*290,000*
Scheduling/OT Software	*Fire-13-21*	1	14,000					*14,000*
* Tree Replacement Program	*PK-FOR-01-09*	1	80,000	100,000	100,000	100,000	100,000	*480,000*
South Park NE Entrance Drive/Playground Lot	*PK-PRK-03-16*	1	200,000					*200,000*
Recreation Gymnasium Bleachers	*PK-REC-01-17*	1		50,000				*50,000*
Recreation PA & Lockdown System	*PK-REC-01-23*	1			40,000			*40,000*
Football Equipment Replacement	*PK-REC-01-24*	1				50,000		*50,000*
Stirling Hall Security Upgrades	*PK-REC-01-25*	1					30,000	*30,000*
Cardio Equipment/ Vision Monitors	*PK-REC-06-12*	1	35,000					*35,000*
Fitness Cardio Equipment	*PK-REC-06-17*	1	35,000					*35,000*
Cardio Equipment Replacement	*PK-REC-06-25*	1					30,000	*30,000*
Firing Range Rehab	*Police-1-20*	1	60,000					*60,000*
East Depot Camera System	*Police-2-21*	1	25,000					*25,000*
West Depot camera System	*Police-3-21*	1	20,000					*20,000*
* ELAWA Capital Maintenance	*PW-BLD-01-17*	1	39,000	37,000	29,000	21,000	37,500	*163,500*
Public Safety Fire Garage Roof Replacement	*PW-BLD-02-11*	1				198,500		*198,500*
* Gorton Capital Maintenance	*PW-BLD-02-14*	1	42,000	19,000	13,500	13,500	13,500	*101,500*
CNW Paver Restoration	*PW-BLD-02-19*	1			167,000			*167,000*
Senior Center HVAC Replacements / Upgrades	*PW-BLD-03-17*	1	174,000					*174,000*
TTD Paver Restoration	*PW-BLD-03-19*	1					241,000	*241,000*
Municipal Services Garage Air/Gas Sensors	*PW-BLD-04-19*	1			30,500			*30,500*
PSB Fire Bays Epoxy Floor Resurfacing	*PW-BLD-04-20*	1				117,000		*117,000*
TTD Pillar Limestone Replacement	*PW-BLD-05-19*	1			30,000			*30,000*
PSB Apparatus Bays LED & Ceiling Replacement	*PW-BLD-06-19*	1			80,000			*80,000*
PSB Chiller Pumps	*PW-BLD-08-18*	1		30,000				*30,000*
Rec Center HVAC Replacement, 2 RTU's	*PW-BLD-09-20*	1		25,000				*25,000*
Rec Center HVAC Replacement, 3RTU's	*PW-BLD-10-20*	1					45,000	*45,000*
TTD Bathroom Electric Heater Replacements	*PW-BLD-18-20*	1		27,000				*27,000*
Property Condition Assessments	*PW-BLD-21-22*	1	75,000	75,000				*150,000*

Source	Project #	Priority	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Dickinson Hall Exterior Tuck Pointing	*PW-BLD-25-07*	1		160,000				*160,000*
Northcroft Park Pavilion Floor Resurfacing	*PW-BLD-29-20*	1					13,000	*13,000*
Townline Park Pavilion Masonry Repairs	*PW-BLD-30-20*	1		11,000				*11,000*
MSF Resurface Fleet Epoxy Floor	*PW-BLD-38-20*	1	95,000					*95,000*
MSF Sanitation and Washbay Epoxy Floor Repairs	*PW-BLD-39-20*	1		40,000				*40,000*
* Capital Equipment - General	*PW-CEQ-01-09*	1	500,000	500,000	500,000	500,000	500,000	*2,500,000*
* Storm: Bluff, Ravine, & Ditch Improvements	*PW-RAV-01-07*	1		350,000	350,000	263,500	338,500	*1,302,000*
Rockefeller Road Storm Sewer Ravine Design	*PW-RAV-01-21*	1		70,000				*70,000*
Rosemary Ravine Headwall Failure	*PW-RAV-07-20*	1	700,000					*700,000*
NBAR & SBAR Ravine & Bluff Planting	*PW-RAV-08-20*	1	25,000	25,000				*50,000*
* Bridge Maintenance and Miscellaneous Repairs	*PW-RD-03-09*	1	58,000	66,000	62,000	65,000	67,000	*318,000*
* Annual Pavement Resurfacing Program (PRIMARY)	*PW-RDB-01-09*	1		1,000,000	1,000,000		1,400,000	*3,400,000*
* Street Lights Upgrade to LED/Induction	*PW-RDB-01-12*	1	10,000					*10,000*
Bridge Inspections & Analyses	*PW-RDB-01-21*	1	200,000					*200,000*
*Annual LED Relamping Program	*PW-RDB-01-22*	1		18,500	22,000	19,000	18,500	*78,000*
Pedestrian Bridge Replacement - Illinois	*PW-RDB-01-23*	1		382,500				*382,500*
* Longline Striping	*PW-RDB-02-09*	1	94,000	96,000	95,000	96,500	96,500	*478,000*
Gas Light LED Conversions	*PW-RDB-02-19*	1	90,000	90,000	90,000	90,000		*360,000*
Pedestrian Bridge Replacement - Woodland	*PW-RDB-02-23*	1			370,000			*370,000*
* Annual Concrete Sidewalks/Curbs/Repairs	*PW-RDB-03-09*	1	90,000	75,000	75,000	80,000	80,000	*400,000*
* Sign Replacement Program	*PW-RDB-04-10*	1	8,000	8,000	8,000	9,000	9,500	*42,500*
* Annual Pavement Crack Sealing	*PW-RDB-04-18*	1	40,000	30,000	30,000	35,000	35,000	*170,000*
Off-Street Parking: Quarta Lot Resurfacing	*PW-RDB-04-22*	1	180,000					*180,000*
* Annual Pavement Patching Program (Potholes)	*PW-RDB-06-14*	1		215,000	138,000	112,000	185,000	*650,000*
Concrete Install - Compost Ctr/MS Eq Staging Areas	*PW-RDB-07-21*	1	100,000					*100,000*
* Concrete Streets Repair Project	*PW-RDB-08-09*	1	0		120,000	120,000	120,000	*360,000*
Pavement Management Program	*PW-RDB-09-09*	1			80,000			*80,000*
Route 60 Bike Path Design	*PW-RDB-17-18*	1	50,000					*50,000*
Off-Street: North Shore Parking Lot Resurfacing	*PW-RDB-29-09*	1		110,000				*110,000*
*Storm: Non-Ravine Culvert & Ditch Improvements	*PW-STM-01-21*	1	75,000	50,000	50,000	50,000	50,000	*275,000*
Storm Sewer Upgrade - Ahwahnee Rd	*PW-STM-01-24*	1			175,000	2,000,000		*2,175,000*
Storm Sewer Upgrade - Burr Oak	*PW-STM-05-15*	1	70,000	4,300,000				*4,370,000*
* Annual Storm Sewer Lining Program	*PW-STM-06-09*	1	160,000	250,000	250,000	120,000	250,000	*1,030,000*
FP Bluff: Pre-Design Mod Risk Areas & Monitoring	*PW-STM-11-20*	1	60,000					*60,000*
Conway Farms Drainage Improvement	*PW-STM-19-01*	1	30,000					*30,000*
Capital Fund Total			4,119,350	8,486,300	4,240,550	4,358,660	3,833,290	*25,038,150*
Cemetery Fund								
Ravine Restoration	*PK-CEM-05-07*	1	200,000	200,000				*400,000*
* Landscape & Hardscape Improvements	*PK-CEM-05-12*	1	60,000	50,000	50,000	50,000	50,000	*260,000*
Memorial Garden Phase 2 with Spire	*PK-CEM-05-18*	1	1,600,000					*1,600,000*
* Capital Equipment - Cemetery	*PW-CEQ-04-09*	1	70,000	70,000				*140,000*
Cemetery Fund Total			1,930,000	320,000	50,000	50,000	50,000	*2,400,000*
Contribution/Donation								
Recreation Campus Feasibility Study	*PK-REC-01-26*	1	50,000					*50,000*
Contribution/Donation Total			50,000					*50,000*
EmergencyTelephone Fund								
Portable Radios	*Fire-05-19*	1	42,355	42,355	42,355	42,355		*169,420*

Source	Project #	Priority	FY '21	FY '22	FY '23	FY '24	FY '25	Total
EmergencyTelephone Fund Total			42,355	42,355	42,355	42,355		*169,420*
Golf Course Fund								
* Capital Equipment - Golf	*PW-CEQ-03-09*	1	50,000	50,000	50,000	50,000		*200,000*
Golf Course Fund Total			50,000	50,000	50,000	50,000		*200,000*
Grant-Contribution-Capital Fund								
Recycling Education Campaign	*PW-SAN-03-20*	1	67,000	28,000				*95,000*
Grant-Contribution-Capital Fund Total			67,000	28,000				*95,000*
Motor Fuel Tax Fund								
* Annual Pavement Resurfacing Program (PRIMARY)	*PW-RDB-01-09*	1	1,550,000			1,500,000		*3,050,000*
* Annual Pavement Patching Program (Potholes)	*PW-RDB-06-14*	1	200,000					*200,000*
Motor Fuel Tax Fund Total			1,750,000			1,500,000		*3,250,000*
Park & Public Land Fund								
Deerpath Golf Course Hole 5 Bridge Replacement	*PK-DGC-02-21*	1			90,000			*90,000*
Deerpath Golf Course Drainage Improvements	*PK-DGC-03-21*	1	50,000					*50,000*
Waveland Park Tennis Surface Maintenance	*PK-PRK-01-18*	1	30,000					*30,000*
Northcroft Park Tennis Surface Maintenance	*PK-PRK-01-19*	1				15,000		*15,000*
Deerpath Park Tennis Surface Maintenance	*PK-PRK-02-19*	1		65,000				*65,000*
Forest Park: Playground Equipment Replacement	*PK-PRK-02-21*	1				250,000		*250,000*
Elawa Park: Playground Equipment Replacement	*PK-PRK-03-21*	1		250,000				*250,000*
Forest Park Trail Addition/Boardwalk	*PK-PRK-04-20*	1			300,000			*300,000*
Waveland Park Bridge Replacement	*PK-PRK-04-21*	1	75,000					*75,000*
West Park Hockey Rink Replacement	*PK-PRK-05-21*	1	75,000					*75,000*
Recreation Campus Feasibility Study	*PK-REC-01-26*	1	50,000					*50,000*
Open Lands Park Redesign	*PK-Rec-05-18*	1	100,000					*100,000*
Park & Public Land Fund Total			380,000	315,000	390,000	265,000		*1,350,000*
Park and Recreation Fund								
* Capital Equipment - Parks & Recreation	*PW-CEQ-05-09*	1	155,000	210,000	150,000	150,000	150,000	*815,000*
Park and Recreation Fund Total			155,000	210,000	150,000	150,000	150,000	*815,000*
Special Recreation Fund								
* Multiple Buildings: ADA Compliance	*PW-BLD-01-14*	1	35,000	70,000	70,000	70,000	70,000	*315,000*
Special Recreation Fund Total			35,000	70,000	70,000	70,000	70,000	*315,000*
Water and Sewer Fund								
* Overhead Sewer Cost Share Program	*COMDEV-01-13*	1	15,000	15,000	15,000	15,000	15,000	*75,000*
* Capital Equipment - Water	*PW-CEQ-02-09*	1	120,000	112,000	90,000	90,000	48,000	*460,000*
* Smoke Testing Program	*PW-SAN-01-20*	1	100,000	100,000	100,000	100,000	125,000	*525,000*
* Manhole Lining and I&I Repairs	*PW-SAN-02-20*	1	800,000	500,000	100,000	500,000	145,000	*2,045,000*
* Annual Sanitary Sewer Lining Program	*PW-SAN-05-09*	1	100,000	115,000		263,000		*478,000*
Water Meter Replacement Study	*PW-WAT-01-19*	1	30,000					*30,000*

Source	Project #	Priority	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Water: Valley Rd (Old Elm - North)	*PW-WAT-06-13*	1		115,000	955,000			*1,070,000*
Water: Buena Rd (North-Old Elm)	*PW-WAT-07-13*	1				115,000	975,000	*1,090,000*
Watermain Replacement Prioritization Plan	*PW-WP-01-21*	1	30,000					*30,000*
Water Distribution Study & Analysis	*PW-WP-01-22*	1	30,000					*30,000*
* Membrane Tech Support	*PW-WP-02-21*	1	36,000	33,000	34,000	35,000	36,000	*174,000*
Operator Interface Control Replacement	*PW-WP-05-21*	1					31,000	*31,000*
Retaining Wall Evaluation and Repair	*PW-WP-06-21*	1		60,000				*60,000*
Water Plant Roof Repair	*PW-WP-08-21*	1	40,000					*40,000*
Surge Suppression Air Compressor Replacement	*PW-WP-11-21*	1					15,000	*15,000*
Pump VFD Upgrade	*PW-WP-13-21*	1				240,000		*240,000*
Finished and Raw Water Pump Performance Rebuilds	*PW-WP-14-21*	1	59,000	53,000	45,000	32,000		*189,000*
AWIA Security Improvements	*PW-WP-15-21*	1			45,000			*45,000*
Remote Station PLC Upgrades	*PW-WP-16-21*	1	30,000	25,000	31,000	25,000	25,000	*136,000*
Spruce Lift Station Pump Overhaul	*PW-WP-18-21*	1	25,000	102,000				*127,000*
Clean 42" and 24" intake lines	*PW-WP-21-14*	1		185,000				*185,000*
Water and Sewer Fund Total			1,415,000	1,415,000	1,415,000	1,415,000	1,415,000	*7,075,000*
GRAND TOTAL			9,993,705	10,936,655	6,407,905	7,901,015	5,518,290	*40,757,570*

Proposed F.Y. 2021 Capital Equipment

General Fund

Department	Unit #(s)	New / Replace	Item	Budget
Police	2,4	Replace	Mid-Size Police SUV	$ 72,000
	3	Replace	Large-Size Police SUV	$ 42,000
	19	Replace	Unmarked Mid-Size Police SUV	$ 36,000
Fire	203	Replace	4WD ¾-Ton Crew Cab, 6½' Bed, Top, Pull-Out Tray	$ 50,000
	276	Replace	4WD ¾-Ton Reg. Cab 8' Cabinet Body, 8'plow	$ 50,000
	241	Replace	Ambulance	$290,000
Streets	241/425	Replace	New Cabinet Body Paint Chassis Cab	$ 50,000
	276/404	Replace	New Pick-Up Bed / Paint Cab of 276	$ 10,000
	484	Replace	Semi-Tractor	$ 63,000
Sanitation	164, 165 166, 170	Replace	Garbage Scooters	$112,000
	194	Refurbish	Front-End Loader	$ 15,000
			TOTAL:	**$790,000**

Parks & Recreation Fund

Department	Unit #(s)	New / Replace	Item	Budget
Forestry	683 CB	Replace	Chipper Body	$ 28,000
Parks	381	Replace	Sand Trap Rake	$ 20,000
	382	Replace	Sand Trap Rake	$ 20,000

	371	Replace	4WD Utility Truckster	$ 29,000
	337	Replace	Open Trailer	$ 10,000
	307	Replace	Groundsmaster	$ 48,000
			TOTAL:	**$155,000**

Water Fund

Department	Unit #(s)	New / Replace	Item	Budget
Water & Sewer	981	Replace	Hooklift, Dump Body V-Box	$ 70,000
	983	Replace	Hooklift, Dump Body	$ 50,000
			TOTAL:	**$ 120,000**

Cemetery Fund

Department	Unit #(s)	New / Replace	Item	Budget
Cemetery	704	Replace	Toolcat	$ 70,000
			TOTAL:	**$ 70,000**

Golf Fund

Department	Unit #(s)	New / Replace	Item	Budget
Golf Course	808 & 878	Replace	Groundsmaster	$ 29,500
		New	Greensmaster Mower	$ 10,000
		New	Greensmaster Mower	$ 9,000
		New	Mower Trailer	$ 1,500
			TOTAL:	**$ 50,000**

City of Lake Forest, Illinois

FY21-25 Capital Improvement Program

FY '21 thru **FY '25**

Non Funded Projects

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Building Operating Capital								
Woman's Locker Room Renovation	*Police-1-24*	3				27,100		*27,100*
Building Operating Capital Total						27,100		*27,100*
Capital Fund								
Universal Crossover	*CM-CC-01-21*	5		400,000				*400,000*
City Hall Kitchenette Refurbish	*CM-CC-01-22*	3		12,500				*12,500*
Agenda Management Software	*CM-CC-02-18*	4			20,000			*20,000*
EV Charge Station For Settler's Square	*CM-CC-02-20*	3		11,500				*11,500*
MultispaceParking Terminal for Oakwood Lot	*CM-CC-02-21*	4			11,500			*11,500*
TTD Tenant Space Renovation	*CM-CC-02-22*	2			32,500			*32,500*
City Council Chamber A/V Display	*CM-TV-01-19*	3				62,000		*62,000*
City Video Conferencing	*FIN-IT-03-21*	4	28,000	27,000				*55,000*
Ambulance 4242	*Fire-07-21*	4			300,000			*300,000*
Tahoe 4202	*Fire-08-21*	4		55,000				*55,000*
Explorer 4281	*Fire-11-21*	4			43,000			*43,000*
Squad 4212 Refurb	*Fire-12-21*	4	150,000					*150,000*
Station 1 Classroom	*Fire-14-21*	4	300,000					*300,000*
Station 1 Apparatus Bay Walls	*Fire-15-21*	2	75,000					*75,000*
Station 1 Bunk Room	*Fire-16-21*	4	300,000					*300,000*
Station 2 Bunk Room	*Fire-17-21*	4	75,000					*75,000*
Station 1 Kitchen	*Fire-18-21*	4	75,000					*75,000*
Station 1 Offices	*Fire-19-21*	4	200,000					*200,000*
Station 2 Kitchen	*Fire-20-21*	4				40,000		*40,000*
Landscaping Replacements: City Properties	*PK-PRK-01-15*	4	20,000	20,000	20,000	20,000	20,000	*100,000*
Townline Park: Basketball Court Addition	*PK-PRK-01-16*	2					45,000	*45,000*
Deerpath Landscaping: Bridge Abutment & Ramp Areas	*PK-PRK-01-21*	4		75,000				*75,000*
South Park: Athletic Field Parking	*PK-PRK-02-12*	4			200,000			*200,000*
Waveland Park: W Parking Lot Resurface & Expansion	*PK-PRK-02-13*	2		200,000				*200,000*
Waveland Park: Picnic Shelter	*PK-PRK-03-13*	3				125,000		*125,000*
Park Entrance Signs/Landscaping	*PK-PRK-04-15*	3				150,000		*150,000*
Beach Profile Study	*PK-PRK-06-15*	2				25,000	100,000	*125,000*
Rec Office Relocation	*PK-REC-01-20*	4	55,000					*55,000*
Rec Staff Office Relocation	*PK-REC-01-21*	4	70,000					*70,000*
PSB Exterior Cameras	*Police-1-21*	2	40,000					*40,000*
Police Lunchroom Renovation	*Police-1-22*	3		25,000				*25,000*
Men's Locker Room Renovation	*Police-1-23*	3			92,000			*92,000*
Replacement of Livescan Fingerprint System	*Police-1-25*	2					35,000	*35,000*
Range Ventilation System	*Police-2-22*	2		40,000				*40,000*
Deerpath Streetscape Project	*PW-01-21*	5		250,000	2,000,000			*2,250,000*
Laurel Ave Bike Path Project	*PW-04-21*	4	80,000					*80,000*
Meadowood/Summerfield Ped. Path	*PW-05-21*	2	30,000					*30,000*
CNW Fire Protection System	*PW-BLD-01-19*	4	90,000					*90,000*
City Hall Fire Alarm Panel & Detector Replacement	*PW-BLD-01-20*	4					20,000	*20,000*

Source	Project #	Priority	FY '21	FY '22	FY '23	FY '24	FY '25	Total
City Hall Interior Painting	*PW-BLD-02-20*	2				22,000		*22,000*
CNW Exterior Painting	*PW-BLD-03-20*	4			30,000			*30,000*
Bennett Hall Boiler Replacement	*PW-BLD-06-18*	2	45,000					*45,000*
PSB Interior Painting / Wallcovering Police & Fire	*PW-BLD-06-20*	2	30,000					*30,000*
Fire 2 Apparatus Bays LED Replacement	*PW-BLD-07-19*	4			13,000			*13,000*
PSB Interior Flooring Replacement Police & Fire	*PW-BLD-07-20*	4	40,000					*40,000*
Rec Center HVAC Replacement, 1 Split & 1 RTU	*PW-BLD-08-20*	4	20,000					*20,000*
Rec Center HVAC Replacements, 2 RTU's	*PW-BLD-11-20*	4				24,000		*24,000*
Rec Center HVAC Replacement, Valent Unit	*PW-BLD-12-20*	4					111,000	*111,000*
Public Safety Bldg Garage Door Replace/Repair	*PW-BLD-13-07*	2	125,000					*125,000*
CROYA HVAC Replacements, 2 10 Ton RTU's	*PW-BLD-13-20*	4				30,000		*30,000*
CROYA HVAC Replacement, 1 10 Tons RTU &1 Ton RTU	*PW-BLD-14-20*	4					27,000	*27,000*
CROYA Carpet & Flooring Replacement	*PW-BLD-15-20*	2			40,000			*40,000*
TTD Exterior Painting	*PW-BLD-19-20*	4	10,000					*10,000*
Market Square Fountain Mechanicals	*PW-BLD-20-20*	2	18,000					*18,000*
Market Square Fountain Masonry & Basin Restoration	*PW-BLD-21-20*	2		20,000				*20,000*
Market Square Electric Panel Replacements	*PW-BLD-22-20*	4				24,000		*24,000*
West Park Pavilion Warming House Panel Replacement	*PW-BLD-23-20*	4		30,000				*30,000*
Everett Park Restroom Reconditioning	*PW-BLD-24-20*	4			10,000			*10,000*
South Park Restroom Reconditioning	*PW-BLD-25-20*	4			20,000			*20,000*
Northcroft Park Restroom Reconditioning	*PW-BLD-26-20*	4				25,000		*25,000*
Northcroft Park Exterior Painting and Sealing	*PW-BLD-27-20*	4					20,000	*20,000*
Northcroft Park Warming House Panel Replacement	*PW-BLD-28-20*	2			60,000			*60,000*
North Beach House Exterior Painting & Sealing	*PW-BLD-31-20*	4			18,000			*18,000*
Boat Ramp Pavilion Exterior Painting and Sealing	*PW-BLD-32-20*	4				12,000		*12,000*
Boat Ramp Fire Alarm Panel & Detector Replacement	*PW-BLD-33-20*	4				12,800		*12,800*
South Beach Pavilion Exterior Painting and Sealing	*PW-BLD-34-20*	4					22,000	*22,000*
Waveland Park Restroom Restoration	*PW-BLD-35-20*	4		10,000				*10,000*
MSF Wash Bay Pressure Washer Replacement	*PW-BLD-36-20*	4			20,000			*20,000*
Fire Station 2 HVAC Replacement 4 Infra-Red Units	*PW-BLD-40-20*	4			32,000			*32,000*
Fire Station 2 Restroom Remodeling	*PW-BLD-41-20*	4		30,000				*30,000*
PSB HVAC Replacement 2 Boilers	*PW-BLD-42-20*	4					80,000	*80,000*
Stirling Hall Exterior Painting	*PW-BLD-43-20*	4			12,000			*12,000*
Rockefeller Road Storm Sewer Ravine Construction	*PW-RAV-01-22*	4			425,000			*425,000*
N Mayflower Road Storm Sewer Ravine Project	*PW-RAV-02-21*	5	225,000	1,400,000				*1,625,000*
Loch Lane Storm Sewer Ravine Project	*PW-RAV-03-21*	4		60,000	400,000			*460,000*
Westminster Storm / Sanitary Sewer Ravine Project	*PW-RAV-04-21*	4			80,000	475,000		*555,000*
Ringwood Ravine Headwall Washout	*PW-RAV-05-20*	4		1,000,000				*1,000,000*
Thorne Lane Sanitary Sewer Ravine Project	*PW-RAV-05-21*	5		300,000	1,725,000			*2,025,000*
N Mayflower Road Sanitary Sewer Ravine Project	*PW-RAV-06-21*	5			400,000	2,400,000		*2,800,000*
Market Square Brick Paver Replacement	*PW-RDB-01-25*	4					700,000	*700,000*
Conway Park Traffic Signals	*PW-RDB-02-21*	4	40,000					*40,000*
Additional Concrete Street Repairs	*PW-RDB-02-22*	4	100,000	200,000				*300,000*
Telegraph Rd Train Sta Underpass	*PW-RDB-03-13*	5		1,850,000				*1,850,000*
Off-Street: Forest Ave Parking Lot Resurfacing	*PW-RDB-04-14*	4			265,000			*265,000*
Westleigh Road Ped Bridge Improvements	*PW-RDB-06-16*	2	100,000	100,000	100,000	100,000	100,000	*500,000*
Waukegan & Old Mill Intersection Improvements	*PW-RDB-07-14*	3			215,000	45,000	470,000	*730,000*
Westleigh Road Line Ped Bridge Deck Replacement	*PW-RDB-07-16*	4			675,000			*675,000*
Waukegan & Everett Intersection Improvements	*PW-RDB-12-13*	4		1,383,777				*1,383,777*
RT. 60 Bike Path Construction (Academy-Tollway)	*PW-RDB-17-17*	5		80,000				*80,000*
Waukegan & Westleigh Intersection Improvements	*PW-RDB-27-09*	5	430,000					*430,000*
Glenwood Rd (W of Bvrly Pl) Storm Sewer Upgrade	*PW-STM-25-09*	2			32,000	325,000		*357,000*
Capital Fund Total			2,771,000	7,579,777	7,291,000	3,916,800	1,750,000	*23,308,577*

Source	Project #	Priority	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Cemetery Fund								
Small Garden Columbarium	*PK-CEM-05-09*	2			250,000			*250,000*
Cemetery Fund Total					250,000			*250,000*
Grant-Contribution-MFT								
Lake-Woodbine Bridge Rehabilitation	*PW-RDB-19-09*	5	70,000					*70,000*
Grant-Contribution-MFT Total			70,000					*70,000*
Grant-Federal-Capital Fund								
Telegraph Rd Train Sta Underpass	*PW-RDB-03-13*	5		10,400,000				*10,400,000*
Waukegan & Old Mill Intersection Improvements	*PW-RDB-07-14*	3				180,000	1,880,000	*2,060,000*
Waukegan & Everett Intersection Improvements	*PW-RDB-12-13*	4		72,000				*72,000*
RT. 60 Bike Path Construction (Academy-Tollway)	*PW-RDB-17-17*	5		320,000				*320,000*
Waukegan & Westleigh Intersection Improvements	*PW-RDB-27-09*	5	1,720,000					*1,720,000*
Grant-Federal-Capital Fund Total			1,720,000	10,792,000		180,000	1,880,000	*14,572,000*
Grant-Federal-MFT								
Ringwood Bridge Reconstruction	*PW-RDB-10-13*	5				100,000	120,000	*220,000*
Lake-Woodbine Bridge Rehabilitation	*PW-RDB-19-09*	5	280,000		2,160,000			*2,440,000*
Grant-Federal-MFT Total			280,000		2,160,000	100,000	120,000	*2,660,000*
Grant-State-Capital Fund								
Telegraph Rd Train Sta Underpass	*PW-RDB-03-13*	5		890,000				*890,000*
Grant-State-Capital Fund Total				890,000				*890,000*
Motor Fuel Tax Fund								
Ringwood Bridge Reconstruction	*PW-RDB-10-13*	5				25,000	30,000	*55,000*
Lake-Woodbine Bridge Rehabilitation	*PW-RDB-19-09*	5			540,000			*540,000*
Motor Fuel Tax Fund Total					540,000	25,000	30,000	*595,000*
Park & Public Land Fund								
West Park Building Improvements	*PK-PRK-02-18*	2			100,000			*100,000*
West Park Sidewalk Addition	*PK-PRK-03-20*	2		60,000	60,000			*120,000*
Waveland Park: Path Extention to West Lot	*PK-PRK-07-15*	2					100,000	*100,000*
West Park Irrigation System Installation	*PK-PRK-09-15*	2					75,000	*75,000*
Park & Public Land Fund Total				60,000	160,000		175,000	*395,000*
Special Recreation Fund								
Rec Office Relocation	*PK-REC-01-20*	4	40,000					*40,000*
Rec Staff Office Relocation	*PK-REC-01-21*	4	30,000					*30,000*
Special Recreation Fund Total			70,000					*70,000*
Water and Sewer Fund								

Source	Project #	Priority	FY '21	FY '22	FY '23	FY '24	FY '25	Total
Additional Manhole Lining and I&I Repairs	*PW-SAN-01-23*	4			400,000		355,000	*755,000*
Additional Sanitary Sewer Lining	*PW-SAN-02-23*	4			100,000	100,000	100,000	*300,000*
Water: Mar Ln Watermain Replacement	*PW-WAT-05-14*	4		400,000				*400,000*
Pump VFD Upgrade	*PW-WP-01-25*	4					247,000	*247,000*
Elevated Tank /Painting	*PW-WP-04-11*	4				20,000	650,000	*670,000*
Lake Rd Sanitary Sewer Feasibility Study	*PW-WS-01-21*	2	100,000					*100,000*
Water and Sewer Fund Total			100,000	400,000	500,000	120,000	1,352,000	*2,472,000*
GRAND TOTAL			5,011,000	19,721,777	10,901,000	4,368,900	5,307,000	*45,309,677*

CITY OF LAKE FOREST
FISCAL YEAR 2021 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 FY2021 City-wide Revenue	% of FY2021 General Fund Revenue	Estimated Growth over Prior Year
1	Property Taxes	34.33%	56.32%	3.60%
2	Internal Service Charges	10.84%	2.18%	2.50%
3	Water/Sewer Charges	9.13%	n/a	2.50%
4	Inter-fund Transfers	8.95%	n/a	n/a
5	Investment Income	7.20%	1.53%	n/a
6	Municipal Utility Taxes	3.85%	9.39%	.67%
7	Sales Taxes	2.95%	4.28%	-25.00%
8	Parks/Recreation Fees	2.63%	n/a	-18.00%
9	Golf Course Fees	1.68%	n/a	-19.00%
10	Motor Vehicle Licenses	1.44%	3.50%	n/a
11	Income Tax	1.17%	2.84%	-45.00%
12	Sanitation Fee	1.05%	2.56%	n/a
13	Real Estate Transfer Tax	1.03%	n/a	n/a
14	Building Permits	.88%	2.15%	n/a
	TOTAL	87.13%	84.75%	

On the following pages, a detailed description of these revenue sources is provided along with the assumptions incorporated in the FY2021 budget projection.

1. Property Tax Budget Estimate: $30,046,598

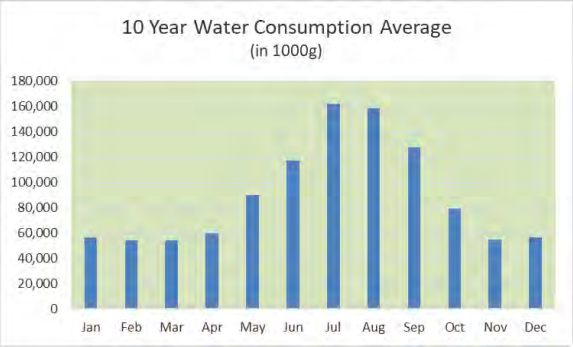
The City is a home-rule municipality and may impose any type of property tax levy without a rate limitation, except where specifically prohibited by State Statute. The City Council adopts a tax levy ordinance, which must be filed by the last Tuesday of each December with the County Clerk. The County 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 FY2021 revenue estimate is based on the 2019 tax levy, which represented a 3.60% increase over the 2018 levy extension, as well as Tax Increment Financing (TIF) Proceeds and Special Service Area tax levies.

2. Internal Service Charges Budget Estimate: $9,485,435

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: $7,990,662

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, 2020. Water sales are extremely volatile due to the impact weather has on summer consumption. Multi-year water consumption trends are used to project annual revenue.



4. Inter-fund Transfers Budget Estimate: $7,831,807

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

5. Investment Income Budget Estimate: $ 6,297,500

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

and Police Pension funds to meeting its actuarial target of 6.75% annually. The FY21 Budget projects a reduction in interest income due to current economic conditions.

6. Municipal Utility Taxes Budget Estimate: $3,373,730

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

7. Sales Tax Budget Estimate: $2,577,930

The City receives a 1.00% municipal tax on sales within the City that is deposited to the General Fund and has imposed a home rule sales tax, increased from .50% to 1.00% effective July 1, 2019. These taxes are collected by the Illinois Department of Revenue and remitted to the City on a monthly basis. One half of the home rule sales tax revenue is deposited into the 2004B/2011B Storm Debt Service Fund to meet obligations related to bonds issued to fund storm sewer improvements. The other half of the home rule sales tax is deposited into the Capital Improvements Fund. For FY2021, the City has projected a 25% reduction in sales tax revenues due to the Coronavirus pandemic.

8. Parks and Recreation Fees Budget Estimate: $2,298,976

The Parks and Recreation Fund budget is partially supported (approximately 36%) by program fees. A variety of programs are provided and fees are established in consultation with the Parks and Recreation Board. A significant reduction in this revenue source is projected for FY20 and FY21 due to the cancellation of spring 2020 activities and potential cancellation and/or restrictions on summer 2020 programming due to the Coronavirus pandemic.

9. Golf Course Fees Budget Estimate: $1,466,657

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 are ongoing. Capital improvements to the course in FY2018 were designed specifically to enhance the course's ability to generate revenue. The FY21 projected revenue anticipates a 19% decline in typical annual revenues due to the Coronavirus pandemic impacting course operations for the summer of 2020.

10. Motor Vehicle Licenses Budget Estimate: $1,257,450

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.

11. Income Tax Budget Estimate: $1,021,074

The City has received income tax distributions since 1969 through the State of Illinois pursuant to a funding partnership (Local Government Distributive Fund – LGDF). Prior to July 1, 2017, cities and counties in Illinois received 8% of the total state income tax revenues through this fund, allocated on a

per capita basis. The State of Illinois' Fiscal Year 2018 Budget imposed a 10% reduction in income tax distributions to local governments followed by a 5% reduction for SFY2019 and 20. The City's FY2021 Budget anticipates a 10% reduction by the State, but a significant reduction in income tax revenues due to the Coronavirus pandemic.

12. Sanitation Fee Budget Estimate: $920,000

The City imposes a sanitation fee to residential households of $12/month, which includes twice a week refuse collection, recycling and compost center. The fee is assessed quarterly on the utility bill.

13. Real Estate Transfer Tax Budget Estimate: $900,000

The City assesses a tax of $4 per $1,000 on the transfer of real estate. The tax revenue is deposited into the Capital Improvements Fund to support the City's Five Year Capital Improvement Program. A reduction in this revenue source has been projected for FY21 due to the Coronavirus pandemic.

14. Building Permits Budget Estimate: $773,000

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

CITY OF LAKE FOREST ILLINOIS
SUMMARY OF REVENUES

ACCOUNT	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 ORIGINAL BUDGET
Fund 101 - GENERAL					
311.01-00	CURRENT LEVY - PROP TAX	14,343,446	13,870,421	13,826,708	14,343,735
311.03-00	SSA TAX	54,608	54,565	54,565	54,565
311.04-00	FIREFIGHTER PENSION TAX	1,537,958	1,646,568	1,618,537	1,895,171
311.05-00	POLICE PENSION TAX LEVY	2,100,626	2,194,845	2,157,189	2,690,726
311.08-00	IMRF	599,370	611,611	609,918	623,246
311.09-00	SOCIAL SECURITY	599,370	611,611	609,918	623,246
312.01-00	REPLACEMENT OF PERS PROP	86,673	95,000	104,008	104,008
312.09-00	INCOME TAX	2,004,446	1,820,000	1,748,936	1,021,074
312.10-00	TELECOMMUNICATIONS	1,166,254	1,050,000	1,113,756	1,091,481
312.11-00	LOCAL USE TAX	589,060	561,000	631,256	643,881
312.11-01	CANNABIS TAX			1,361	
312.12-00	MUNICIPAL SALES AND USE	2,095,938	2,237,000	2,444,979	1,537,930
313.01-00	HOME RULES SALES TAX	604,891			
313.02-01	ELECTRICITY	1,166,915	1,272,960	1,098,876	1,120,854
313.02-02	GAS	934,447	856,800	833,942	850,621
313.02-03	WATER	335,765	326,400	304,680	310,774
313.06-00	HOTEL/MOTEL TAX	189,974	191,760	213,381	145,000
318.03-00	ROAD AND BRIDGE	230,220	233,701	230,000	230,000
321.01-00	ELECTRICAL CONTRACTOR LIC	420	540	480	480
321.02-00	ALCOHOLIC BEVERAGE LIC	89,043	94,525	93,517	95,000
321.03-00	HEALTH LICENSE	24,513	23,850	26,150	25,550
321.04-00	VENDING MACHINE LIC	7,835	8,000	8,000	8,000
321.05-00	HEAT/AC CONTRACTOR LIC	2,880	3,060	3,200	3,200
321.20-00	OTHER BUSINESS LICENSE	6,673	2,650	5,000	5,150
321.20-01	MOTOR VEHICLE	1,267,312	1,269,000	1,245,000	1,257,450
321.70-01	DOG/CAT LICENSES	30,772	31,431	30,000	30,300
322.10-01	BUILDING PERMITS PRIMARY	1,680,739	882,600	1,424,000	773,000
322.10-24	RECORDING FEES	2,010	2,000	2,500	2,500
322.10-25	BUILDING PERMIT SECONDARY	274,787			
322.30-05	NORTH BEACH PARKING	21,498	19,000	12,600	19,000
322.40-01	LANDSCAPE LICENSE	39,556	42,500	32,750	37,500
322.70-02	SPECIAL EVENTS	848	2,000	2,200	2,000
322.70-04	SPECIAL EVENTS - STREETS	561	1,000	500	1,000
322.70-05	SPECIAL EVENTS - POLICE	7,146	2,000	300	2,000
322.70-06	SPECIAL EVENTS - FIRE	110	500	600	500
331.00-00	FEDERAL GOVERNMENT GRANT	1,172			
332.08-00	STATE GRANT	1,226		2,018	
333.03-00	CANINE GRANT	23,380		5,400	
333.05-00	GRANTS	1,582		6,329	
336.01-00	CONTRIBUTIONS/DONATIONS	200		200	

ACCOUNT	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 ORIGINAL BUDGET
341.01-01	DAMAGE TO PROP/SERVICES	21,672	5,000	22,952	5,000
341.01-02	BRUSH REMOVAL	1,340	500	1,115	750
341.01-07	SALE OF SCRAP METAL		500		500
341.02-01	PARKING DECALS	370,395	367,236	375,000	370,000
341.02-02	UNLIMITED PARKING	31,000	31,000	31,000	31,000
341.02-03	MILWAUKEE RR/EVERETT LOT	188,428	194,820	170,000	170,000
341.02-04	WESTMINSTER LOT	22,075	21,930	17,000	17,000
341.02-05	OAKWOOD LOT	70,143	76,500	56,000	56,000
341.03-01	MS VENDING MACHINES	5,758	9,000	4,700	6,000
341.03-05	CAFE ALTO	2,020	25,000	2,365	28,200
341.03-06	CNW TENANTS	18,860	45,000	18,950	19,329
341.03-07	QUARTA LOT LF BANK	69,152	70,385	70,385	71,652
341.03-08	MUSIC INSTITUTE	43,000	43,000	43,000	43,000
341.03-12	SITE IMPROVEMENTS	8,881	8,881	8,881	8,881
341.03-13	COMMON AREA MAINTENANCE	945	945	945	945
341.03-15	SITE IMPROVEMENTS	12,254	12,254	12,254	12,254
341.03-16	COMMON AREA MAINTENANCE	1,330	1,330	1,330	1,330
341.04-02	VITAL STATISTICS	29,029	26,485	26,000	30,000
341.10-01	SITE GRADING PERMIT	118,100	55,000	85,000	60,000
341.10-02	WATER SHED DEV PERMIT	6,520	4,500	10,000	4,500
341.10-03	ELEVATOR INSPECTION FEE	49,840	50,000	50,000	50,000
341.10-04	BANNOCKBURN PLAN REVIEW	53,048	45,000	43,000	45,000
341.10-05	LK BLUFF INSPECTION	33,752	33,717	33,700	33,700
341.10-06	BUILDING REVIEW FEE (BRB)	13,107	15,000	9,000	12,000
341.10-09	COPIES	3,963	1,200	2,000	1,000
341.10-10	HIST PRESERVATION COMM	8,276	6,000	15,000	6,000
341.10-11	PLAN COMMISSION FEE (PC)	4,364	7,500	8,500	7,500
341.10-12	ZONING BOARD OF APPEALS	4,224	4,500	4,159	4,500
341.10-13	MAPS	48			
341.10-14	TREE REMOVAL PERMIT	29,080	13,500	45,000	20,000
341.10-15	MAINTENANCE OF PROPERTY	6,998	3,500	3,500	3,500
341.15-00	ENGINEERING SERVICE	35,219	10,000	75,000	15,000
341.15-10	PW IMPACT FEE	27,764	12,718	12,386	12,940
341.15-20	CBD SNOW REMOVAL	26,680	9,700	2,800	10,670
341.15-21	ROUTE 43/60 SNOW REMOVAL IGA			93,131	
341.15-30	GRASS/LEAF BAG/STICKERS	34,503	40,000	40,000	40,000
341.15-31	SPECIAL SANITATION PICKUP	19,979	20,000	20,000	20,000
341.15-32	RECYCLING BINS	2,223	2,500	2,500	2,500
341.20-01	AMBULANCE FEES	657,235	667,145	667,145	673,816
341.20-05	FIRE PREVENTION INSPECT	14,156	11,731	11,731	11,848
341.20-06	AMBULANCE - LAKE BLUFF	263,408	280,000	285,000	290,700
341.20-07	AMBLNCE - RFPD(KNOLLWOOD)	75,000	225,000	248,000	252,960
341.20-08	FIRE & EMRGNCY IMPACT FEE	32,613	15,118	18,962	15,260
341.30-04	ANIMAL WARDEN	25	300	150	150

ACCOUNT	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 ORIGINAL BUDGET
341.30-08	POLICE - MISC FEES	405	300	450	450
341.30-09	FALSE ALARMS - POLICE	9,905	1,000	2,200	2,200
341.30-10	POLICE IMPACT FEE	42,378	23,428	28,201	22,692
341.30-11	ADMIN HEARING COURT FEES	5,465	6,000	6,000	6,000
341.30-12	POLICE/FIRE ALARMS FEE		500		
341.30-13	SRO COST SHARE	54,400	57,076	58,000	59,160
341.30-14	HEARING OFFICER	78,125	60,000	60,000	60,000
341.90-01	FINANCE/ADMIN SERVICES	747,912	765,512	765,512	784,650
349.06-09	SANITATION FEE		915,000	920,000	920,000
351.01-00	FINE- CITY ORDINANCE	217,189	110,000	110,200	110,000
351.02-00	FINE - CIRCUIT COURT	131,675	110,000	110,000	110,000
351.04-00	FINE- ANIMAL/BURNING	1,690	2,000	2,000	2,000
351.07-00	VIOLATIONS COM DEV	4,750	5,000	4,500	4,500
361.01-00	INTEREST ON INVESTMENTS	842,705	786,665	653,911	550,000
361.01-02	LOAN INTEREST	283			
370.01-00	CABLE FRANCHISE	513,410	520,000	510,000	515,000
370.03-00	ACTIVITIES - CROYA	43,037	43,000	38,781	43,000
370.03-01	CROYA RENTAL FEES	7,824	5,500	2,500	5,500
370.04-00	CROYA SERVICES	80,000	75,000	80,000	80,000
370.10-22	BOND REDEMPTIONS	51,026	34,000	34,000	34,000
372.11-00	PUBLIC SAFETY PENSION FEE	585,372	592,000	586,000	590,000
379.10-00	OTHER REVENUE	68,346	10,000	34,000	10,000
392.01-00	SALE OF PROPERTY	422		25,789	
ESTIMATED REVENUES - FUND 101		38,026,950	36,614,274	37,182,339	35,923,479
Fund 120 - FLEX					
361.01-00	INTEREST ON INVESTMENTS	176	150	150	150
TOTAL ESTIMATED REVENUES		176	150	150	150
Fund 122 - LF HOSPITAL PROJECT					
361.01-00	INTEREST ON INVESTMENTS	3,328			
TOTAL ESTIMATED REVENUES		3,328			
Fund 124 - MS SITE PROJECT					
361.01-00	INTEREST ON INVESTMENTS	13,236	5,000	10,800	
TOTAL ESTIMATED REVENUES		13,236	5,000	10,800	
Fund 201 - PARK AND PUBLIC LAND					
332.08-00	STATE GRANT		280,000	280,000	
336.01-00	CONTRIBUTIONS/DONATIONS			5,000	50,000
349.01-01	PARK DEVELOPMENT	157,018	86,806	121,743	79,604
361.01-00	INTEREST ON INVESTMENTS	27,826	15,566	23,000	8,000
TOTAL ESTIMATED REVENUES		184,844	382,372	429,743	137,604

ACCOUNT	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 ORIGINAL BUDGET
Fund 202 - MOTOR FUEL TAX					
312.04-00	MOTOR FUEL TAX ALLOTMENT	491,827	505,762	700,108	689,149
331.13-00	FEDERAL GRANT			27,370	
361.01-00	INTEREST ON INVESTMENTS	17,566	25,335	24,616	22,000
TOTAL ESTIMATED REVENUES		509,393	531,097	752,094	711,149
Fund 205 - EMERGENCY TELEPHONE					
349.04-00	TELEPHONE 911	426,106	246,000	420,000	420,000
361.01-00	INTEREST ON INVESTMENTS	6,561	5,000	7,200	5,000
TOTAL ESTIMATED REVENUES		432,667	251,000	427,200	425,000
Fund 210 - SENIOR RESOURCES					
336.01-00	CONTRIBUTIONS/DONATIONS	1,775			
336.02-00	FOUNDATION SUPPORT	69,000	70,000	70,000	70,000
336.08-00	LAKE BLUFF CONTRIBUTION	90,998	92,000	80,300	66,976
336.17-00	CAR DONATION	34,000	34,000	78,000	34,000
340.02-00	MEMBERSHIP DUES	30,135	32,000	31,071	33,000
340.04-00	TRIPS	28,075	38,280	31,752	34,000
340.14-00	MEALS/PARTIES	31,283	36,385	26,410	36,385
340.15-00	CLASSES/LECTURES	21,472	23,960	18,194	23,960
340.16-00	SENIOR CAR USER FEE	4,109	7,000	3,587	6,000
340.19-00	ROOM CONTRACTS	1,925	3,000	1,400	3,000
340.23-00	MASSAGE THERAPY FEES	6,785	10,500	6,210	8,500
340.24-00	PODIATRY - ROOM RENTAL	1,425	1,500	1,050	1,500
340.27-00	CLASSES/LECTURES SPONSORS	1,620	6,250	850	3,000
340.28-00	MEALS/PARTIES SPONSORS	11,140	11,750	7,050	13,000
361.01-00	INTEREST ON INVESTMENTS	4,233	3,500	3,728	2,500
379.10-00	OTHER REVENUE	40		2,442	
391.01-01	(LF) GENERAL FUND	240,529	255,722	228,180	264,222
391.11-01	SUPPORT SERVICES SUBSIDY		10,000		10,000
TOTAL ESTIMATED REVENUES		578,544	635,847	590,224	610,043
Fund 220 - PARKS AND RECREATION					
311.01-00	CURRENT LEVY - PROP TAX	4,518,752	4,622,871	4,607,011	4,710,723
311.08-00	IMRF	278,969	283,962	283,962	289,364
311.09-00	SOCIAL SECURITY	278,969	283,961	283,961	289,363
311.11-00	SPECIFC PURPOSE	124,293	125,000	125,000	125,000
312.01-00	REPLACEMENT OF PERS PROP	40,787	40,000	40,190	40,000
336.01-00	CONTRIBUTIONS/DONATIONS		2,000	8,813	2,000
336.01-10	REGATTA		20,900		
336.01-11	PARKS SECTION	13,118	8,000	5,000	5,000
336.01-12	WILDLIFE CENTER CONTRIBUTIONS	150,897	119,202	154,983	146,000
336.01-13	SAILING	15,000			

ACCOUNT	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 ORIGINAL BUDGET
336.01-14	STIRLING HALL DEVELOPMENT	1,000		1,000	
336.01-15	DANCE	524		2,079	
336.01-16	ADOPT A PARK	38,389	35,000	31,780	35,000
346.08-01	SFIF - SOCCER	1,740	13,960	15,630	3,600
346.08-02	SFIF - FIELD SPORTS	480		1,730	1,600
346.08-03	SFIF - FOOTBALL	1,540		3,480	3,160
346.08-04	SFIF - BASEBALL/SOFTBALL	3,610		3,710	3,600
346.09-02	TAE KWON DO	9,650	8,996	10,504	9,776
346.09-03	RUGBY	4,071	12,048		
346.10-04	BASKETBALL - HOUSE LEAGUE	45,313	64,311	55,652	54,466
346.10-05	GIRLS VOLLEYBALL	4,373	6,120	7,040	8,256
346.10-06	BASKETBALL-SPECIAL	7,372	9,446	10,109	11,888
346.10-08	GYMNASTICS	26,243	18,590	13,298	14,920
346.10-09	WORKSHOPS/ACTIVITIES	18,091	21,914	13,917	22,932
346.10-10	FLAG FOOTBALL-BOYS	26,384	32,133	37,050	48,600
346.10-11	HURRAY FOR SUMMER	38,564	65,340	48,280	
346.10-12	BASEBALL HOUSE LEAGUE	71,982	76,630	36,557	64,470
346.10-14	SOFTBALL-HOUSE LEAGUE		4,308		4,512
346.10-17	SPORTS CAMP - YOUTH		3,060	159	4,770
346.10-18	SUPERSTARS CAMP	205,083	238,069	227,166	
346.10-19	LACROSSE	53,857	37,470	14,872	21,654
346.10-21	TACKLE FOOTBALL	29,809	38,396	36,336	43,544
346.10-22	CHILDREN'S CREATIVE ARTS	22,693	42,154	21,899	33,824
346.10-23	SATELLITE CENTER	31,431	43,000	34,414	51,324
346.10-24	KARATE	36,568	42,434	28,396	34,902
346.10-25	SAILING	229,935	245,928	191,174	
346.10-26	BEACH	2,569	12,075	995	
346.10-27	ADAPTIVE SAILING PROGRAM		3,230		
346.10-28	TENNIS INSTRUCTION	21,984	28,544	10,967	25,252
346.10-29	CAMP OF THE ARTS	29,072	40,392	37,674	
346.10-30	DAY CAMP	61,240	103,610	90,408	
346.10-34	DANCE ACADEMY	210,785	308,215	132,342	310,522
346.10-36	WILDLIFE DISCOVERY PROGRAMS	62,545		45,875	121,087
346.10-37	LITTLE ATHLETES	3,454	4,158		
346.10-45	C.I.T	1,984	15,271	12,233	
346.10-47	DANCE SPECIAL	95,653	130,765	101,206	134,350
346.10-48	JUNIOR SAILING OLYMPICS	16,814		7,699	
346.10-50	THEATRE ARTS	3,480	3,160	2,250	3,160
346.11-02	SOFTBALL-ADULT	6,405	5,720	4,505	5,720
346.11-03	CULTURAL ARTS - ADULTS	121,821	104,648	106,304	108,140
346.11-07	ADULT ATHLETICS	1,519	408	4,544	3,652
346.11-08	COURTS SPORTS	28,242	36,520	28,080	29,400
346.11-09	FITNESS - BABYSITTING	2,936		2,946	3,600
346.11-11	FITNESS - FLOOR/MEMBERSHP	299,071	317,826	257,129	326,714

ACCOUNT	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 ORIGINAL BUDGET
346.11-12	FITNESS - GROUP EXERCISE	41,905	59,530	32,463	56,058
346.11-13	FITNESS - LF DAY 5K RUN	2,013		2,007	
346.11-14	FITNESS - PERSONAL TRAING	138,645	151,824	93,918	136,647
346.12-03	RECREATION CENTER	19,226	24,620	13,049	24,140
346.12-04	SPECIAL EVENTS	15,763	24,297	14,148	18,134
346.12-06	BIRTHDAY PARTIES	4,186	14,234	2,621	14,234
346.13-02	KINDERHAVEN	278,496	324,576	224,051	340,332
346.13-03	PRE SCHOOL PROGRAMS	111,561	128,470	63,427	132,536
346.14-02	CONCESSIONS	66,951	70,000	35,690	
346.14-03	MARKETING	16,560	11,034	10,500	12,000
346.17-01	WILDLIFE GROUP & SPECIAL	1,535			
346.17-02	WILDLIFE DISCOVERY OPERATIONS	20,566	159,000	9,846	
346.30-10	FOREST PARK PERMITS	147,879	161,627	103,258	
346.30-11	NON-RESIDENT BEACH FEE	24,011	36,000	16,228	
346.30-12	PARK PICNIC PERMITS	6,710	7,150	9,100	
346.30-13	SD 67 GROUNDS MAINTENANCE	47,342			
346.30-14	ATHLETIC FIELD SERVICES	14,208	50,000	25,688	50,000
346.30-15	SPECIAL EVENTS PARKS	871	2,500	1,763	1,500
361.01-00	INTEREST ON INVESTMENTS	78,312	75,000	75,000	75,000
371.08-04	MISCELLANEOUS REVENUE			290	
379.10-00	OTHER REVENUE	26,017	30,000	30,000	30,000
379.12-00	PROGRAM REFUND FEE		50	1,000	500
391.01-01	INTERFUND TRANSFER	308,500	285,000	285,000	285,000
TOTAL ESTIMATED REVENUES		8,670,318	9,294,657	8,249,356	8,331,926
Fund 223 - PARKS EQUIPMENT RESERVE					
346.03-00	EQUIPMENT RESERVE	150,000	255,000	255,000	155,000
361.01-00	INTEREST ON INVESTMENTS	3,806	3,000	2,167	2,000
TOTAL ESTIMATED REVENUES		153,806	258,000	257,167	157,000
Fund 224 - SPECIAL RECREATION					
311.06-00	SPECIAL RECREATION	464,028	474,817	474,817	483,839
361.01-00	INTEREST ON INVESTMENTS	17,108	15,000	12,000	10,000
TOTAL ESTIMATED REVENUES		481,136	489,817	486,817	493,839
Fund 230 - CEMETERY GENERAL					
331.03-00	RAVINE RESTORATION		520,000		
336.01-00	CONTRIBUTIONS/DONATIONS	10,360	12,000	32,000	12,000
344.10-15	COLUMBARIUM NICHES	227,050	131,000	94,300	104,900
344.60-01	LOT SALES	514,250	401,200	402,400	485,200
344.60-02	CEMETERY SERVICE CHARGES	202,670	115,400	170,000	147,800
344.90-01	FINANCE/ADMIN SERVICES	36,872	30,000	30,000	30,000
361.01-00	INTEREST ON INVESTMENTS	159,086	50,000	100,000	50,000
363.09-00	NET GAIN/LOSS INVESTMENTS	601,760		480,000	

ACCOUNT	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 ORIGINAL BUDGET
379.10-00	OTHER REVENUE	720		453	
393.00-00	BOND PROCEEDS		1,165,000		1,600,000
TOTAL ESTIMATED REVENUES		1,752,768	2,424,600	1,309,153	2,429,900
Fund 245 - FOREIGN FIRE INSURANCE					
349.03-00	FOREIGN FIRE INSURANCE	71,739	54,000	135,000	100,000
361.01-00	INTEREST ON INVESTMENTS	3,466			
TOTAL ESTIMATED REVENUES		75,205	54,000	135,000	100,000
Fund 247 - POLICE RESTRICTED FUNDS					
312.13-00	SENATE BILL 740	12,589	8,500	8,500	8,500
342.40-01	DRUG ASSET FORFEITURE	3,217	2,200	3,600	3,500
349.04-01	DUI/TOW IMPOUND FEE	27,500	21,000	30,500	30,000
349.04-02	ALCOHOL ASSET FORFEITURE	417			
349.04-03	ECITATION FEE	916	1,000	900	900
361.01-00	INTEREST ON INVESTMENTS	3,839	1,950	2,000	2,000
TOTAL ESTIMATED REVENUES		48,478	34,650	45,500	44,900
Fund 248 - HOUSING TRUST					
313.07-00	DEMOLITION TAX	36,000	36,000	36,000	36,000
361.01-00	INTEREST ON INVESTMENTS	35,886	32,640	26,954	25,000
TOTAL ESTIMATED REVENUES		71,886	68,640	62,954	61,000
Fund 311 - CAPITAL IMPROVEMENTS					
311.01-00	CURRENT LEVY - PROP TAX	814,812	1,730,225	1,724,706	1,538,000
311.03-00	SSA TAX	9,773	9,764	9,771	9,764
313.01-00	HOME RULES SALES TAX		500,000	450,000	520,000
313.07-00	DEMOLITION TAX	36,000	36,000	36,000	36,000
313.08-00	REAL ESTATE TRANSFER TAX	1,471,595	1,471,331	1,177,065	900,000
331.13-00	FEDERAL GRANT	798,685	92,336	213,086	
333.05-00	GRANTS			117,149	
336.01-00	CONTRIBUTIONS/DONATIONS	819,241		156,000	
349.06-00	ADM FEE RE TX EXEMPT STMP	13,650	10,000	12,000	10,000
349.06-01	DAMAGE TO PROP/SERVICES	25,155			
349.06-06	HIGH IMPACT TRAFFIC	7,500	3,210	7,200	3,210
349.06-09	SANITATION FEE	652,995			
349.06-10	OUTSIDE REFUSE COLLECTION	39,921	40,000	40,000	40,000
349.06-11	SANITATION RECYCLABLES	26,350	21,000	18,000	23,000
349.07-01	IN LIEU TREE REPLACEMENT	61,400			
351.16-00	TREE FINE ROW			750	
361.01-00	INTEREST ON INVESTMENTS	172,286	128,136	179,608	60,000
379.10-00	OTHER REVENUE		5,000		5,000
379.25-00	IRMA	109,882		43,520	
391.01-00	INTERFUND TRANSFER	318,128		593,211	

ACCOUNT	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 ORIGINAL BUDGET
391.01-01	GENERAL FUND	5,600,000	1,500,000	2,000,000	300,000
392.11-00	SALE OF EQUIPMENT	26,551	20,000	38,500	20,000
TOTAL ESTIMATED REVENUES		11,003,924	5,567,002	6,816,566	3,464,974
Fund 322 - LAUREL/WESTERN REDEVELOP					
311.01-00	CURRENT LEVY - PROP TAX	88,182	327,930	222,945	311,415
361.01-00	INTEREST ON INVESTMENTS	720		42	
TOTAL ESTIMATED REVENUES		88,902	327,930	222,987	311,415
Fund 422 - SSA 25 - KNOLLWOOD SEWER					
311.01-00	CURRENT LEVY - PROP TAX	75,110	73,433	73,488	76,775
361.01-00	INTEREST ON INVESTMENTS	1,044		865	750
TOTAL ESTIMATED REVENUES		76,154	73,433	74,353	77,525
Fund 423 - SSA 26 - WAUKEGAN RD SEWR					
311.01-00	CURRENT LEVY - PROP TAX	20,814	21,056	21,072	21,326
361.01-00	INTEREST ON INVESTMENTS	262		250	200
TOTAL ESTIMATED REVENUES		21,076	21,056	21,322	21,526
Fund 424 - SSA 29 - SAUNDERS RD					
311.01-00	CURRENT LEVY - PROP TAX	146,981	148,570	148,682	150,445
361.01-00	INTEREST ON INVESTMENTS	1,400		1,303	1,400
TOTAL ESTIMATED REVENUES		148,381	148,570	149,985	151,845
Fund 425 - 2004B/2011B BOND STRM SWR					
313.01-00	HOME RULES SALES TAX		606,000	520,000	520,000
361.01-00	INTEREST ON INVESTMENTS	37,088	38,188	30,504	24,000
391.01-01	INTERFUND TRANSFER	574,215			
TOTAL ESTIMATED REVENUES		611,303	644,188	550,504	544,000
Fund 428 - 2009 G.O. BONDS - WTRN AV					
311.01-00	CURRENT LEVY - PROP TAX	281,731	278,195	280,832	255,545
361.01-00	INTEREST ON INVESTMENTS	2,501	1,500	2,353	2,500
TOTAL ESTIMATED REVENUES		284,232	279,695	283,185	258,045
Fund 429 - 2010 G O BOND					
311.01-00	CURRENT LEVY - PROP TAX	488,887	467,544	470,890	576,225
334.01-00	IRS CREDIT PAYMENTS	150,003	147,055	147,604	
361.01-00	INTEREST ON INVESTMENTS	3,798		3,643	4,000
TOTAL ESTIMATED REVENUES		642,688	614,599	622,137	580,225
Fund 432 - 2013 REFUNDING 2010A					
311.01-00	CURRENT LEVY - PROP TAX	538,604	679,763	683,642	752,763
361.01-00	INTEREST ON INVESTMENTS	3,919		4,057	4,500
TOTAL ESTIMATED REVENUES		542,523	679,763	687,699	757,263

ACCOUNT	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 ORIGINAL BUDGET
Fund 433 - 2015 GO BOND					
311.01-00	CURRENT LEVY - PROP TAX	226,490	227,613	229,772	225,362
361.01-00	INTEREST ON INVESTMENTS	1,208	1,000	1,095	1,000
391.03-22	FUND 322 TIF FUND	239,313	362,063	362,063	356,688
TOTAL ESTIMATED REVENUES		467,011	590,676	592,930	583,050
Fund 501 - WATER AND SEWER					
323.06-00	WATER TAPS AND METERS	66,310	32,000	65,000	32,000
323.10-11	FIRE HYDRANT PERMITS	1,125		225	
323.10-20	HOME INSPECTIONS	48,755	35,000	35,000	32,000
323.10-21	SANITARY SEWER CONNECTION	18,491	6,600	75,000	10,500
343.01-00	WATER TOWER ANNUAL FEE	198,782	192,890	195,000	205,000
343.02-00	SEWER CHARGE	670,557	710,000	660,000	670,000
343.02-01	LF OASIS AGREEMENT	11,105	15,375	13,700	14,043
343.02-02	CUSTOMER CHARGE	153,336	150,000	152,000	150,000
343.03-00	BILLING SERV/PENALTY	52,206	50,000	50,000	50,000
343.04-00	OUTSIDE CITY WATER SALES	1,447	1,538	2,000	2,050
343.05-01	CUSTOMER CHARGE	1,301,011	1,372,208	1,372,000	1,588,540
343.05-02	RESIDENTIAL	3,866,844	3,961,943	3,504,441	3,939,029
343.05-03	COMMERCIAL	819,687	840,602	742,865	834,989
343.05-04	SCHOOLS AND CHURCHES	327,946	351,170	297,211	334,068
343.05-05	IRRIGATION	150,800	182,575	136,667	153,615
343.05-06	MULTI FAMILY	232,527	206,728	210,734	236,868
343.05-07	CITY OWNED	17,140	14,557	15,534	17,460
343.05-25	ANNUAL FIRE PUMP TEST	486	200		
343.06-00	WATER SYS INVESTMENT FEE	50,659	29,000	145,000	28,000
343.10-00	SALE OF SCRAP	2,327	3,500	3,500	3,500
343.12-00	HIGHWOOD WATER PLANT	54,665	82,000	66,100	67,422
361.01-00	INTEREST ON INVESTMENTS	168,141	182,070	124,000	105,000
371.08-00	DAMAGE TO PROP/SERVICES	14,710	500		
379.10-00	OTHER REVENUE	1,738	1,000	1,000	1,000
391.01-01	INTERFUND TRANSFER			2,500	
391.05-08	INTERFUND TRANSFER	3,841,704			
392.11-00	SALE OF EQUIPMENT	64			
TOTAL ESTIMATED REVENUES		12,072,563	8,421,456	7,869,477	8,475,084
Fund 508 - WTR & SWR CAP IMP FUND					
336.01-06	MONTICELLO CIRCLE SSA	3,933	3,927	3,930	3,927
361.01-00	INTEREST ON INVESTMENTS	101,107	44,885	42,000	35,000
391.05-01	INTERFUND TRANSFER	1,400,000	1,400,000	1,400,000	1,400,000
TOTAL ESTIMATED REVENUES		1,505,040	1,448,812	1,445,930	1,438,927

ACCOUNT	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 ORIGINAL BUDGET
Fund 510 - DEERPATH GOLF COURSE					
336.00-00	CAPITAL CONTRIBUTIONS	228,332			
347.10-01	SEASONAL FEE - RESIDENT	152,587	176,000	133,396	135,000
347.10-02	SEASONAL FEE - NONRES	34,629	19,000	30,930	20,500
347.10-03	DAILY FEE RESIDENT	394,945	436,748	283,759	264,985
347.10-04	DAILY FEE NONRES	72,451	60,000	176,333	125,700
347.10-05	LOCKER AND SHOWER FEE	6,697	7,370	5,674	6,450
347.10-07	ELECTRIC CAR RENTAL	148,982	240,000	138,487	185,000
347.10-08	START TIME	10,326	9,475	7,325	7,400
347.10-09	RANGE FEES	52,702	58,840	54,818	54,039
347.10-11	CLUB RENTAL	1,910	3,050	1,113	1,400
347.10-12	PULLCART	4,271	5,100	4,279	4,500
347.10-15	COGS INVENTORY	119,136	146,000	133,796	102,298
347.21-01	CONCESSION SALES	192,381	223,365	187,097	179,079
347.25-03	HANDICAP SERVICE	5,945	6,969	3,440	5,200
347.25-04	LESSONS	13,604	23,867	6,802	13,500
347.28-01	GOLF CLASSES	313,842	400,000	286,129	361,606
361.01-00	INTEREST ON INVESTMENTS	9,939		9,543	
379.10-00	OTHER REVENUE	246	5,033	1,000	5,033
391.02-20	PARKS AND RECREATION FUND	362,000	50,000	95,000	50,000
392.11-00	SALE OF EQUIPMENT	51,300			
TOTAL ESTIMATED REVENUES		2,176,225	1,870,817	1,558,921	1,521,690
Fund 601 - FLEET					
349.09-00	VEHICLE MAINTENANCE REV	1,748,788	1,805,638	1,805,638	1,865,437
349.09-14	FLUID MARKUP	4,353	4,000	4,000	4,000
361.01-00	INTEREST ON INVESTMENTS	20,110	15,000	15,400	11,000
379.10-00	OTHER REVENUE	5,137		730	
TOTAL ESTIMATED REVENUES		1,778,388	1,824,638	1,825,768	1,880,437
Fund 605 - LIABILITY INSURANCE					
349.10-00	LIABILITY INS REVENUE	1,327,356	1,327,348	1,327,348	1,327,348
349.10-01	INCR/DECREASE EXCESS SURP	509,278			
361.01-00	INTEREST ON INVESTMENTS	40,162	40,800	37,000	31,000
TOTAL ESTIMATED REVENUES		1,876,796	1,368,148	1,364,348	1,358,348
Fund 610 - SELF INSURANCE					
349.11-00	PREMIUMS PAID	4,980,451	5,508,000	5,400,000	5,508,000
361.01-00	INTEREST ON INVESTMENTS	111,793	104,040	81,000	68,000
TOTAL ESTIMATED REVENUES		5,092,244	5,612,040	5,481,000	5,576,000

ACCOUNT	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 ORIGINAL BUDGET
Fund 701 - FIREFIGHTER PENSION					
311.01-00	CURRENT LEVY - PROP TAX	1,537,958	1,646,568	1,641,269	
336.01-01	CONTRIBUTION - EMPLOYEE	311,675	315,000	315,000	315,650
361.01-00	INTEREST ON INVESTMENTS	776,751	800,000	750,000	900,000
363.09-00	NET GAIN/LOSS INVESTMENTS	2,319,038	1,760,000	800,000	1,867,500
372.11-00	PUBLIC SAFETY PENSION FEE	181,487	180,000	177,816	
391.21-01	EMPLOYER PENSION CONTRIBUTION				2,075,171
TOTAL ESTIMATED REVENUES		5,126,909	4,701,568	3,684,085	5,158,321
Fund 702 - POLICE PENSION					
311.01-00	CURRENT LEVY - PROP TAX	2,100,626	2,194,845	2,187,964	
336.01-01	CONTRIBUTION - EMPLOYEE	392,258	390,000	410,000	420,000
361.01-00	INTEREST ON INVESTMENTS	573,428	650,000	625,000	800,000
363.09-00	NET GAIN/LOSS INVESTMENTS	1,225,046	1,600,000	350,000	1,630,000
372.11-00	PUBLIC SAFETY PENSION FEE	403,955	400,000	382,236	
391.21-01	EMPLOYER PENSION CONTRIBUTION				3,090,726
TOTAL ESTIMATED REVENUES		4,695,313	5,234,845	3,955,200	5,940,726
Fund 709 - TRUST CARE FUNDS					
361.01-00	INTEREST ON INVESTMENTS	18,612		12,000	
363.09-00	NET GAIN/LOSS INVESTMENTS	39,137		52,549	
TOTAL ESTIMATED REVENUES		57,749		64,549	
ESTIMATED REVENUES - ALL FUNDS		99,270,156	90,473,340	87,209,443	87,525,391

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

Mission Statement

The Office of the City Manager fosters an enduring organizational culture that adheres to the City's 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.

FY2020 Highlights

- Completed first year of "MetraMore" commuter service Pilot Program
- Participated in Northern Illinois Benchmarking Cooperative (NIBC)
- Completed land transfer of City-owned McCormick Ravine
- Participated in inter-departmental team to implement a shared digital repository for City documents
- Implemented online application process for annual landscape and liquor license program
- Assisted the Police Department in launching an internal Parking Advisory Committee
- Assisted Finance Department in adoption of new Electronic Content Management software

FY2021 Initiatives and Programs

- Engage in a new City-wide marketing and communications strategy campaign
- Explore expansion of Northern Illinois Benchmarking Cooperative (NIBC)
- Lead implementation of new City Web Site
- Assist City Council with implementing a new Environmental and Sustainability Committee
- Assist Department of Innovation & Technology in adoption of new Work Order and Citizen Request Management software
- Assist Finance Department and Department of Innovation & Technology with implementation of City-wide performance management program
- Update the City of Lake Forest records application with the State of Illinois
- Review success of MetraMore Pilot Project and explore infrastructure improvements to enhance future commuter train service.

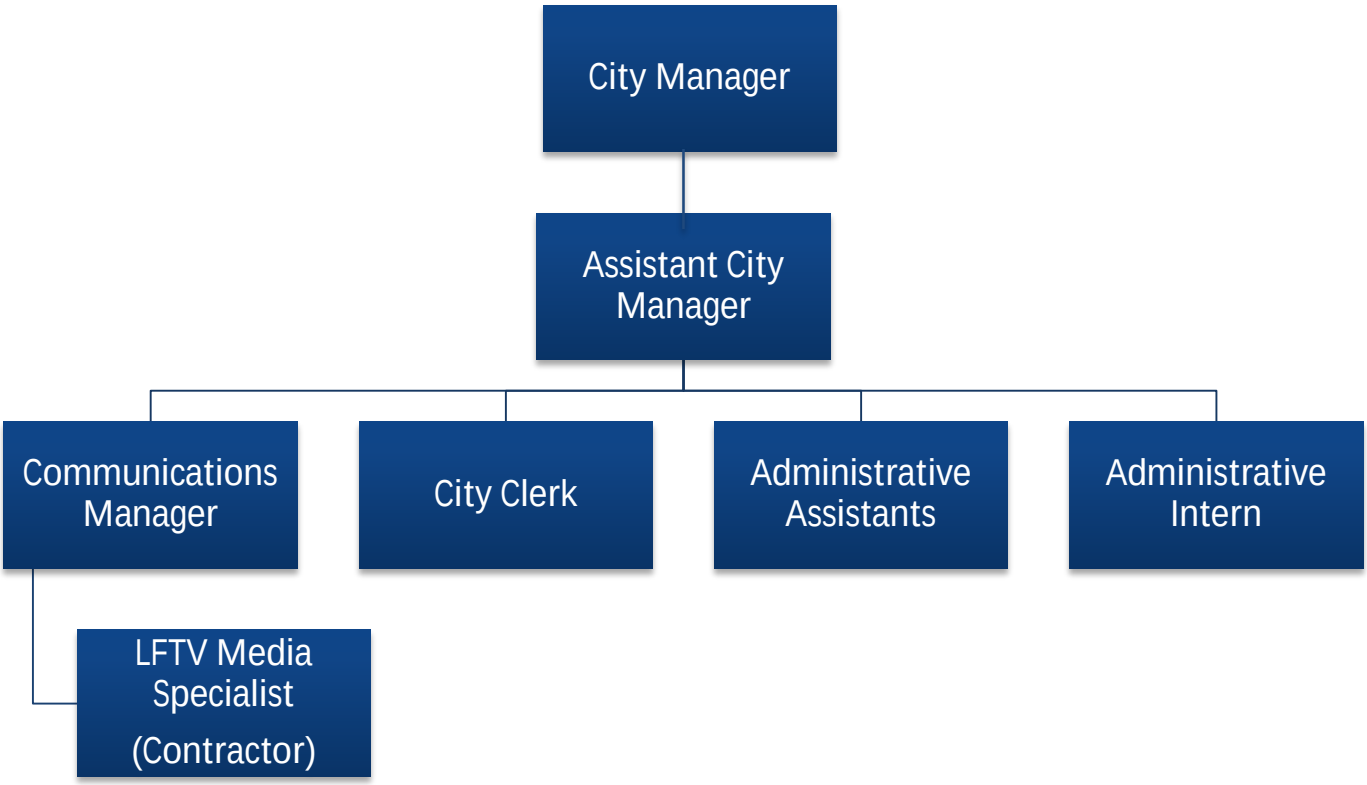
FY2021 Budget Notes

- $50,000 in marketing and communications for continuing City-wide marketing and communications efforts

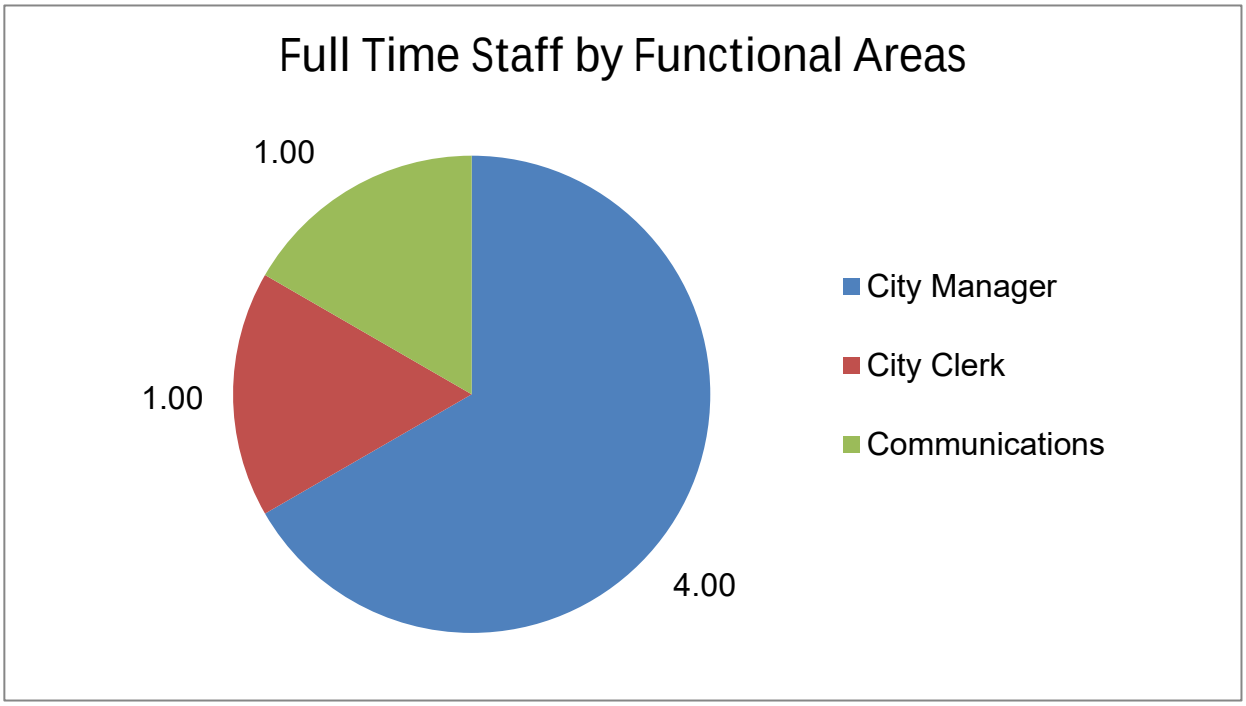
Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Target
Average % of Followers Reached Per Facebook Post[1]	-	38%	31%	35%
Average % of Followers Reached Per Instagram Post[1]	-	-	18%	25%
E-Newsletter Open Rate[1]	56%	59%	62%	60%
Average number of days to respond to FOIA requests[2]	4.75	3.26	2.10	<5 days

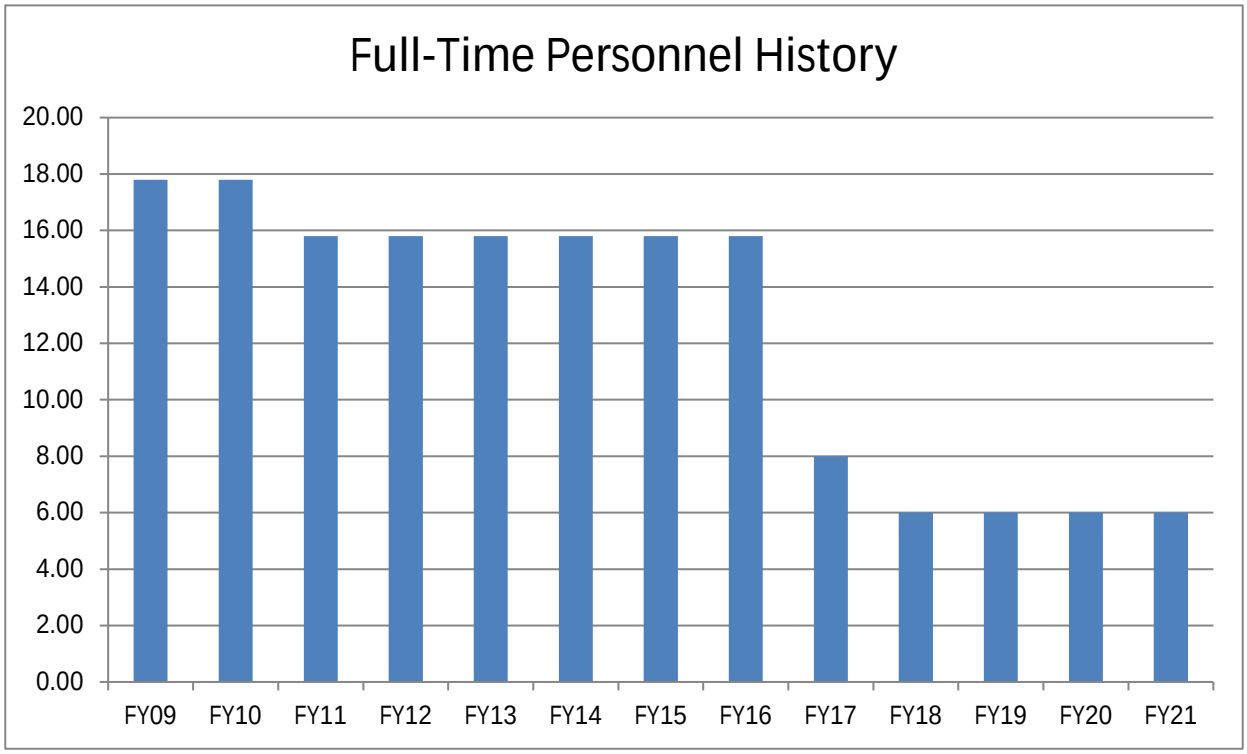
[1]Data reported from OCM Accounts only ("City" pages vs. departmental)
[2]Data reported on Calendar Year Basis (Jan. 1 – Dec. 31)

Office of the City Manager FY2021



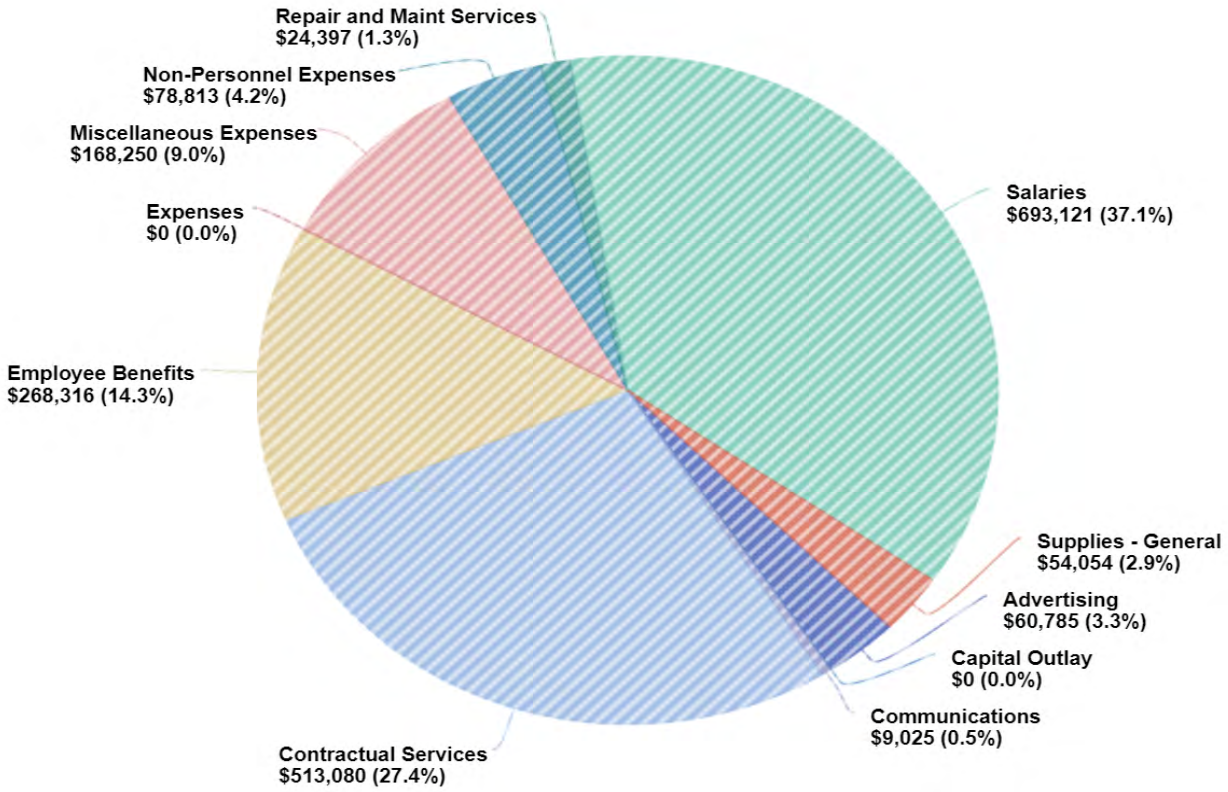
THE CITY OF LAKE FOREST
FY2021
LEGISLATIVE AND ADMINISTRATIVE





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

FY21 EXPENSES



Budget Data

FY2020 Amended	$1,904,047
FY2021 Budget	$1,869,841
Change from Prior Year:	-$34,206

LEGISLATIVE AND ADMINISTRATIVE	FY2020 Amended	FY2021 Budget	Change
City Council	$852,137	$798,044	-6.35%
City Manager	$1,013,412	$1,035,791	2.21%
Cable TV	$38,498	$36,006	-6.47%
	$1,904,047	$1,869,841	-1.80%

City Council reduction is due to a one time expense budgeted in FY2020.

OFFICE OF THE CITY MANAGER (LEGISLATIVE/ADMINISTRATIVE)

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
Dept 1101 - CITY COUNCIL					
300	OTHER OPERATING	226,709	215,875	215,972	216,700
400	CONTRACTUAL SERVICES	613,028	598,512	477,433	543,040
600	SUPPLIES	35,000	37,750	36,805	38,304
Totals for dept 1101 - CITY COUNCIL		874,737	852,137	730,210	798,044
Dept 1202 - OCM					
100	SALARIES AND WAGES	724,571	671,982	661,877	693,121
101	EMPLOYEE INSURANCE	142,694	139,372	144,725	142,922
102	OTHER EMPLOYEE BENEFITS	45,750	42,809	47,845	45,593
103	EMPLOYER PENSION COSTS	83,773	74,221	66,864	79,801
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	19,155	44,882	38,647	32,488
400	CONTRACTUAL SERVICES	3,515	1,000	3,974	500
601	UTILITIES	7,199	7,751	10,173	9,025
500	INTERNAL SERVICES	12,744	14,695	14,695	16,841
600	SUPPLIES	16,070	16,700	12,655	15,500
Totals for dept 1202 - OCM		1,055,471	1,013,412	1,001,455	1,035,791
Dept 1203 - CABLE TV					
100	SALARIES AND WAGES				
101	EMPLOYEE INSURANCE				
102	OTHER EMPLOYEE BENEFITS				
103	EMPLOYER PENSION COSTS				
300	OTHER OPERATING	208	2,750	128	1,500
400	CONTRACTUAL SERVICES	26,244	29,250	29,744	30,325
500	INTERNAL SERVICES	3,336	3,873	3,873	3,931
600	SUPPLIES	570	2,625	550	250
Totals for dept 1203 - CABLE TV		30,358	38,498	34,295	36,006
TOTAL APPROPRIATIONS		1,960,566	1,904,047	1,765,960	1,869,841

Finance Department

Mission Statement

To provide timely, accurate, clear and complete financial information, internal 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.

Vision Statement

To be a motivated, resourceful and cohesive team that provides exemplary financial services in support of the City's mission, embracing evolving technology as an essential component critical to the financial operations of the City.

FY2020 Highlights

- Coordinated issuance of $17.665 million in General Obligation refunding bonds, achieving a savings of $1.3 million.
- As part of the 2019 GO Refunding Issue, Moody's Investors Service affirmed the City's Aaa bond rating and assigned a Stable Outlook.
- Completed implementation of an Electronic Content Management (ECM) system, converting more than 180,000 financial records.
- Coordinated the City's first annual budget process using the City's new ERP software, providing both enhancement and efficiency to the City's budget development.
- Updated the Comprehensive Capital Asset Analysis to support the capital budget development. Coordinated enhancements to the Budget document including organizational and department performance measures and enhanced budget reporting.
- Coordinated a City-wide effort to revise the City's Purchasing Directive and related policies and procedures.

FY2021 Initiatives and Programs

- Develop the City's first Budget in Brief document.
- Develop the City's first Popular Annual Financial Report.
- Support the Lake Forest Library in exploring financing options for the Library Capital Facility Plan.
- Continue to enhance financial transparency on the City's web site.
- Implement a comprehensive City-wide grant tracking and administration program.

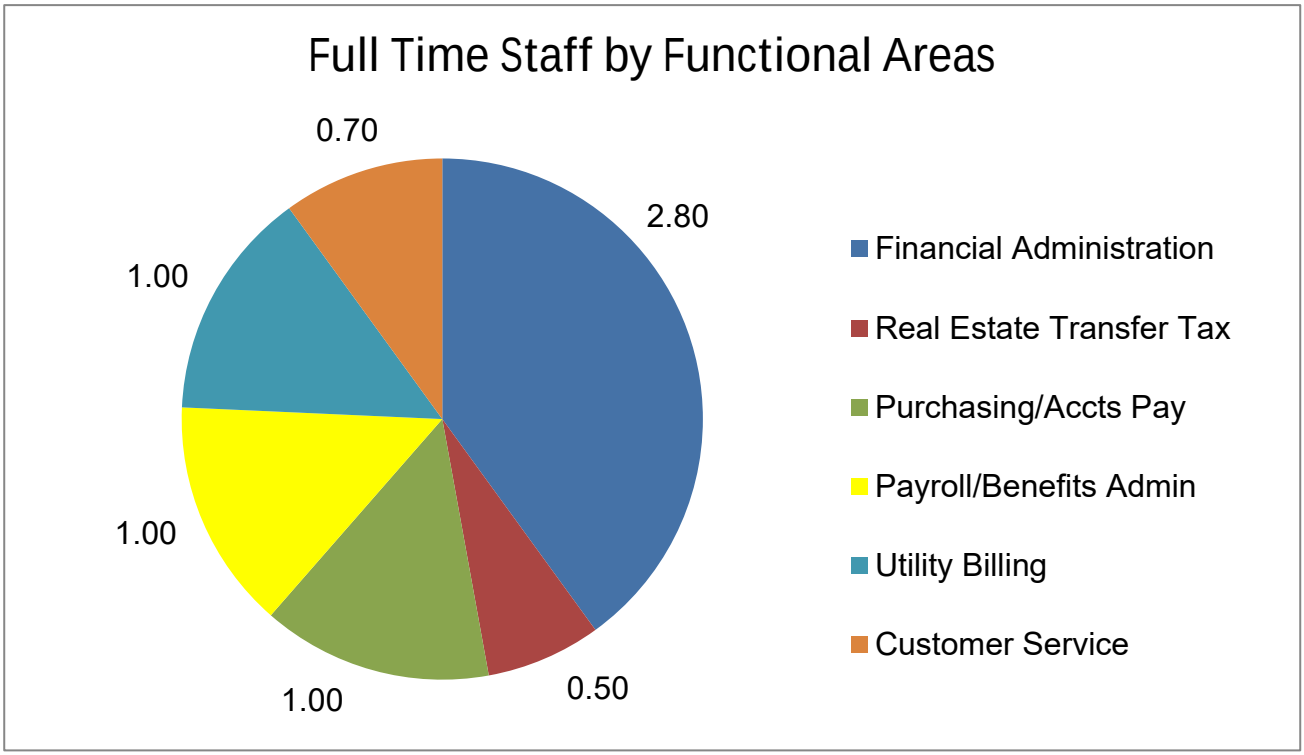
FY2021 Budget Notes

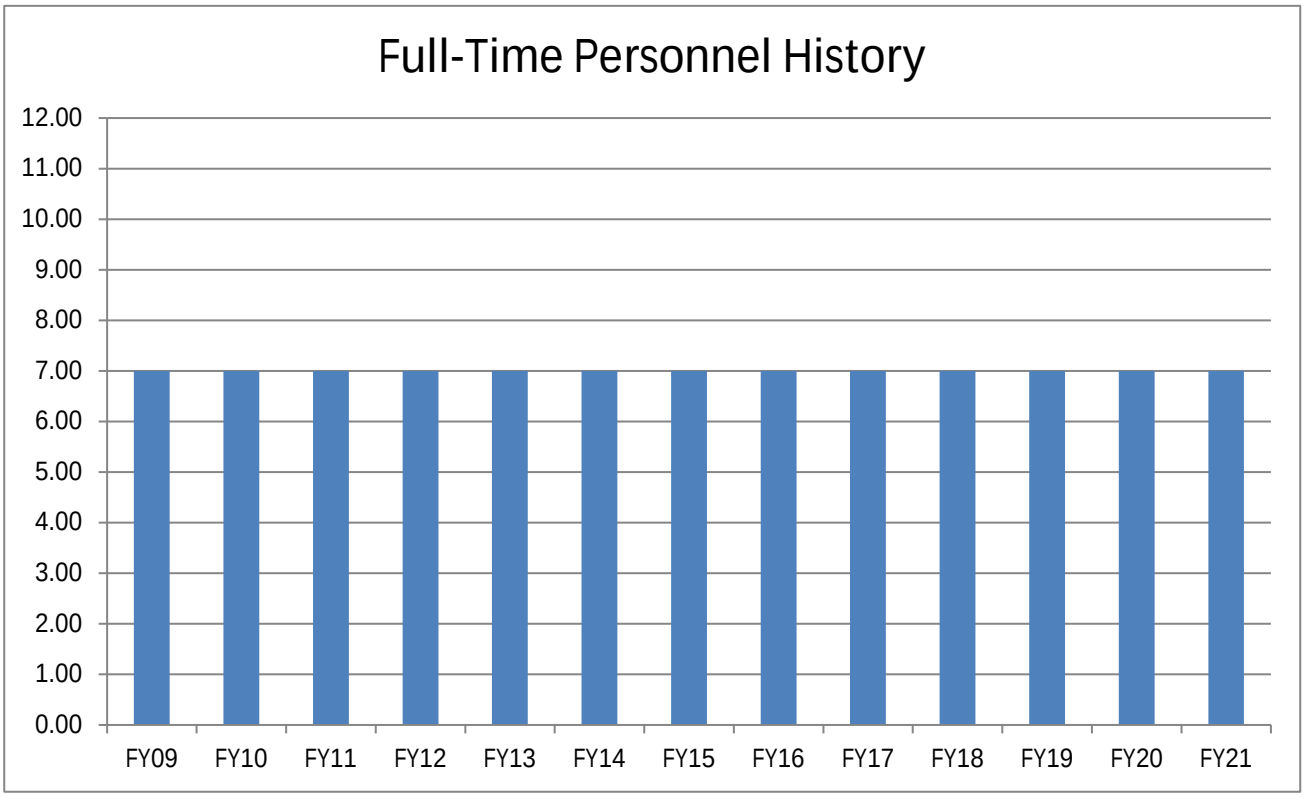
- One time investments to enhance financial transparency (OpenGov) and implement a grants administration system.

Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Target
GFOA Certificate of Achievement for Excellence in Financial Reporting (consecutive years awarded)	39	40	41	Achieve Annually
GFOA Distinguished Budget Presentation Award (consecutive years awarded)	2	3	4	Achieve Annually
Findings Resulting from the City's Annual Independent Financial Audit	0	0	0	0

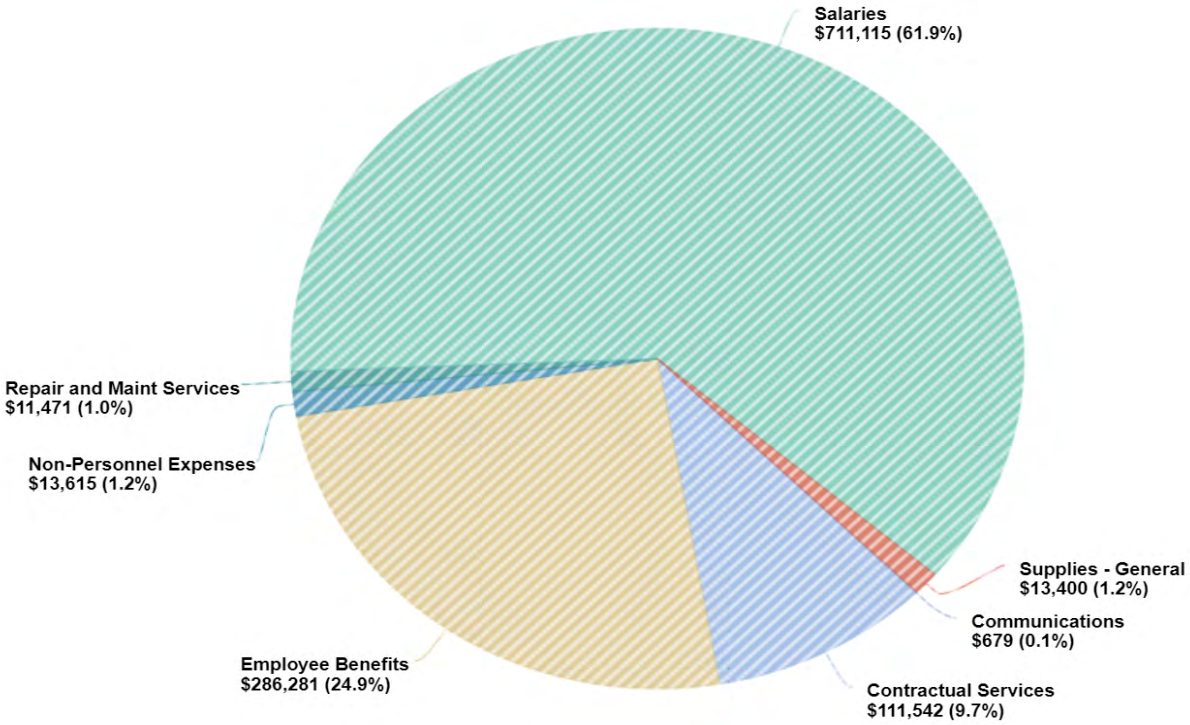
Finance Department FY2021

THE CITY OF LAKE FOREST
FY2021
FINANCE





FY21 EXPENSES



Budget Data	
FY2020 Amended	$1,079,002
FY2021 Budget	$1,148,103
Change from Prior Year:	$69,101

FINANCE

	FY2020 Amended	FY2021 Budget	Change
Finance	$820,632	$888,959	8.33%
Finance-Water	$258,370	$259,144	0.30%
	$1,079,002	$1,148,103	6.40%

FY21 Budget increase relates to two new programs in FY2021 - grant program administration and OpenGov enhancements.

FINANCE DEPARTMENT

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
FUND 101 - GENERAL FUND					
Dept 1314 - FINANCE					
100	SALARIES AND WAGES	510,624	543,802	517,771	542,485
101	EMPLOYEE INSURANCE	94,655	99,168	90,923	102,170
102	OTHER EMPLOYEE BENEFITS	36,324	35,813	37,495	36,755
103	EMPLOYER PENSION COSTS	56,138	61,223	53,592	62,790
200	CONTRA ACCOUNTS			(17)	
300	OTHER OPERATING	4,080	10,545	7,585	10,615
400	CONTRACTUAL SERVICES	38,244	46,362	45,915	111,042
500	INTERNAL SERVICES	49,752	9,266	9,266	9,046
601	UTILITIES	711	703	703	656
600	SUPPLIES	21,361	13,750	13,150	13,400
Totals for dept 1314 - FINANCE		811,889	820,632	776,383	888,959
Fund 501 - WATER AND SEWER					
Dept 1314 - FINANCE					
100	SALARIES AND WAGES	162,791	169,724	182,587	168,630
101	EMPLOYEE INSURANCE	49,466	51,509	51,098	53,696
102	OTHER EMPLOYEE BENEFITS	11,639	12,317	13,863	12,233
103	EMPLOYER PENSION COSTS	17,216	18,768	18,547	18,637
200	CONTRA ACCOUNTS	(50)			
300	OTHER OPERATING		3,001	200	3,000
400	CONTRACTUAL SERVICES	8	500	125	500
500	INTERNAL SERVICES	2,508	2,530	2,530	2,425
601	UTILITIES	23	21	20	23
Totals for dept 1314 - FINANCE		243,601	258,370	268,970	259,144
APPROPRIATIONS - ALL FUNDS		1,055,490	1,079,002	1,045,353	1,148,103

Department of Innovation & Technology

Mission Statement

To maximize technological utilization while providing a secure and reliable infrastructure.

Vision Statement

The Department of Innovation and Technology will provide effective IT solutions in support of the City's mission while embracing evolving technology as an essential component critical to the progress of the City.

FY2020 Highlights

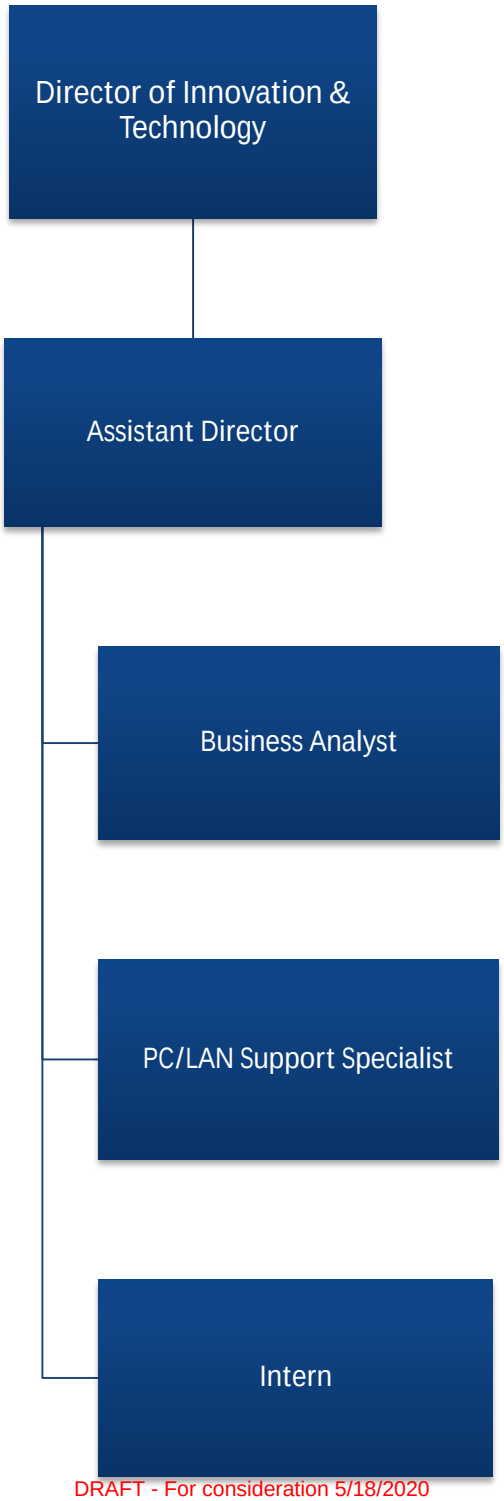
- Implementation of a Citywide Electronic Content Management System (ECM)
- Provided project management leadership to the selection process of a new City work orders system selection
- Implemented multi-factor authentication phase one, part of ongoing data security enhancements
- Replacement of the City's core network switch for increased performance and enhanced security
- Successfully completed an independent data security assessment and remediation
- Provided technical consultation to the Website Redevelopment and Hosting Services team

FY2021 Initiatives and Programs

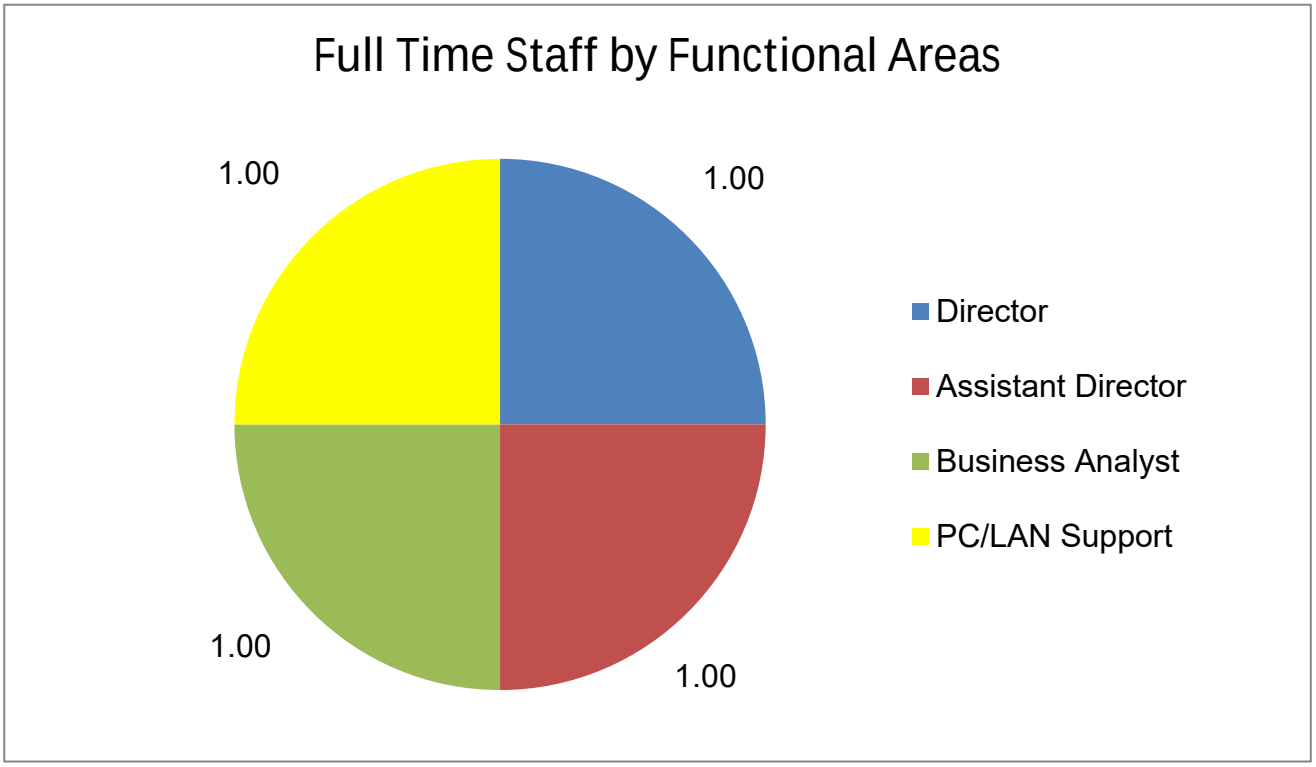
- Implementation of a Work Orders system including a citizen's 'request for service' portal, as selected in FY2020
- Provide technical consultation to the City's website implementation team, continued from selection in FY2020
- Enhancement of Citywide data analytics and visualization systems
- Feasibility study on enhanced communication tools with video conferencing and instant messaging
- Continued development of the City's data security portfolio as part of a multi-year data security roadmap

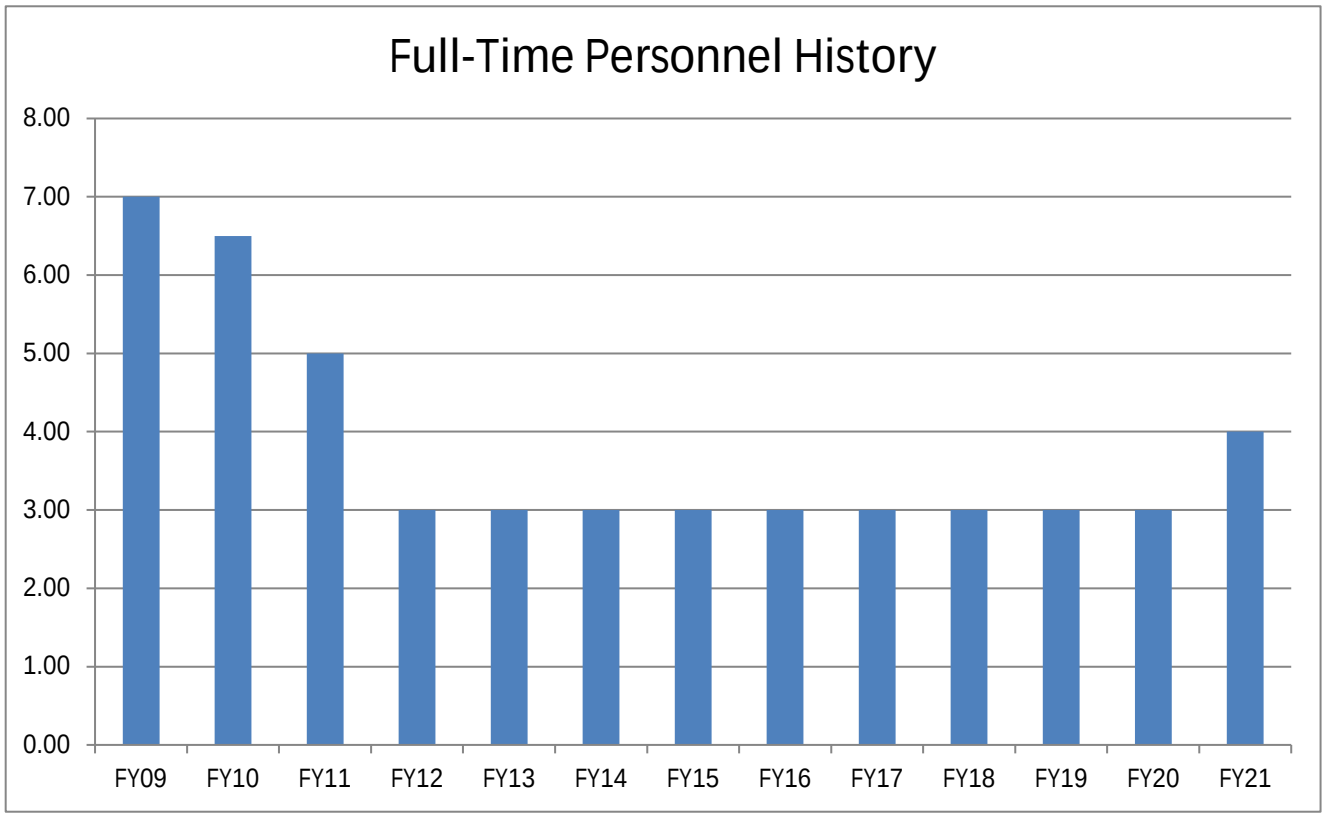
Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Target
Data Availability Excluding Scheduled Maintenance	99.99%	99.97%	99.98%	99.90%
Percentage of helpdesk request completed within agreed service level for Critical (6 hrs) and High Priority (12 hrs)	96%	96%	96%	100%
Server, Workstation, & Security Update Compliance Rate	87%	98%	96%	95%

Innovation & Technology Department FY2021

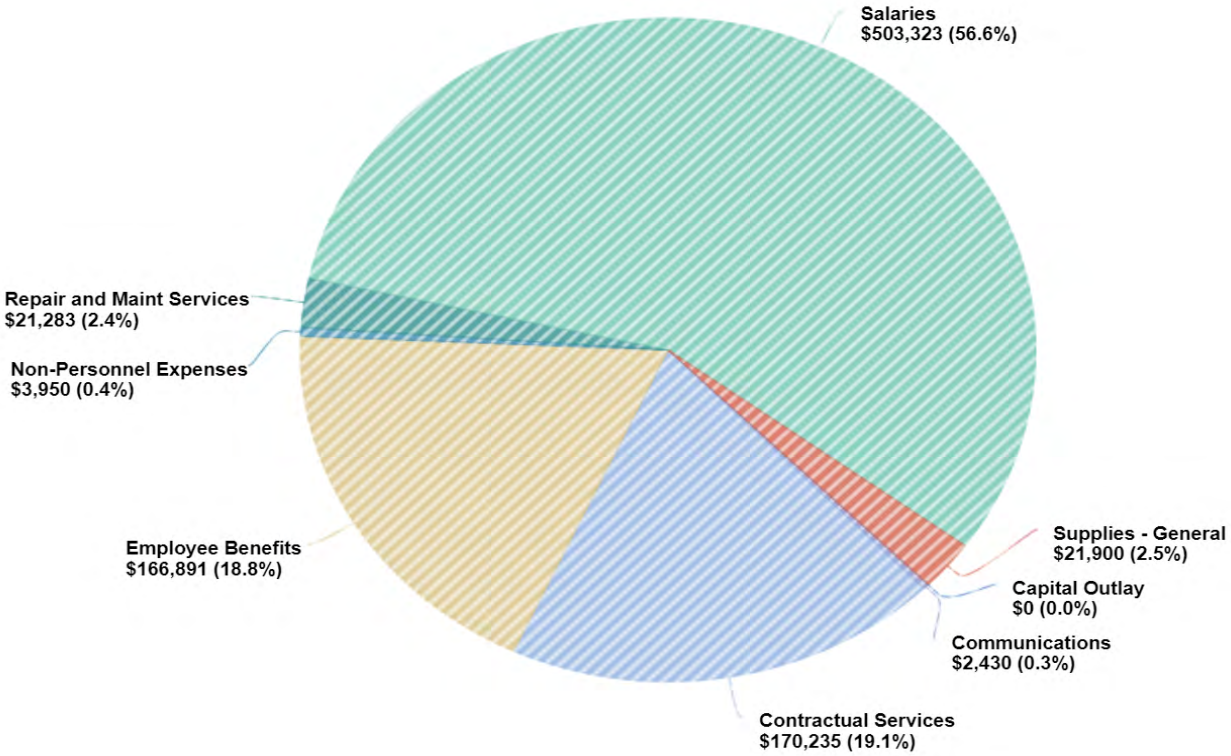


THE CITY OF LAKE FOREST
FY2021
INNOVATION AND TECHNOLOGY





FY21 EXPENSES



Budget Data

FY2020 Amended	$661,904
FY2021 Budget	$890,012
Change from Prior Year:	$228,108

INNOVATION AND TECHNOLOGY

	FY2020 Amended	FY2021 Budget	Change
IT Department	$661,904	$890,012	34.46%
	$661,904	$890,012	34.46%

Increase for FY2021 due to the addition of a Director position.

INNOVATION AND TECHNOLOGY

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
Dept 1315 - INNOVATION AND TECHNOLOGY					
100	SALARIES AND WAGES	307,409	335,580	338,584	503,323
101	EMPLOYEE INSURANCE	29,326	40,070	38,336	68,067
102	OTHER EMPLOYEE BENEFITS	23,504	25,114	25,971	38,709
103	EMPLOYER PENSION COSTS	32,661	39,025	34,487	60,115
200	CONTRA ACCOUNTS	(379,721)	(335,627)	(335,627)	(348,875)
300	OTHER OPERATING	6,326	9,650	8,950	8,950
400	CONTRACTUAL SERVICES	494,358	524,554	514,194	535,393
601	UTILITIES	2,477	2,338	2,338	2,430
600	SUPPLIES	20,529	21,200	21,200	21,900
		536,869	661,904	648,433	890,012

Human Resources Department

Mission Statement

The Human Resources Department provides support to City 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 will remain 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. The Department will continue to embrace the differences between generations, cultures, races and sexes; strive to attract outstanding applicants and retain employees who continually seek better ways to serve the residents. The Department will continue to utilize a combination of training and mentoring to build future leaders.

FY2020 Highlights

- Implemented new Electronic Content Management (ECM) software
- Implemented NeoGov Onboarding module
- Finalized Fire union contract and negotiated Police wage reopener (Spring 2020)
- Coordinated recruitment of Public Safety personnel and ensured Statutory compliance through the Board of Fire & Police Commissioners
- Explored ideas to contain benefit costs and focus on wellness to protect the integrity/ sustainability of City insurance plans
- Ensured legal compliance with reporting and best practices in safety policies and procedures
- Rolled out new, updated employee information website

FY2021 Initiatives and Programs

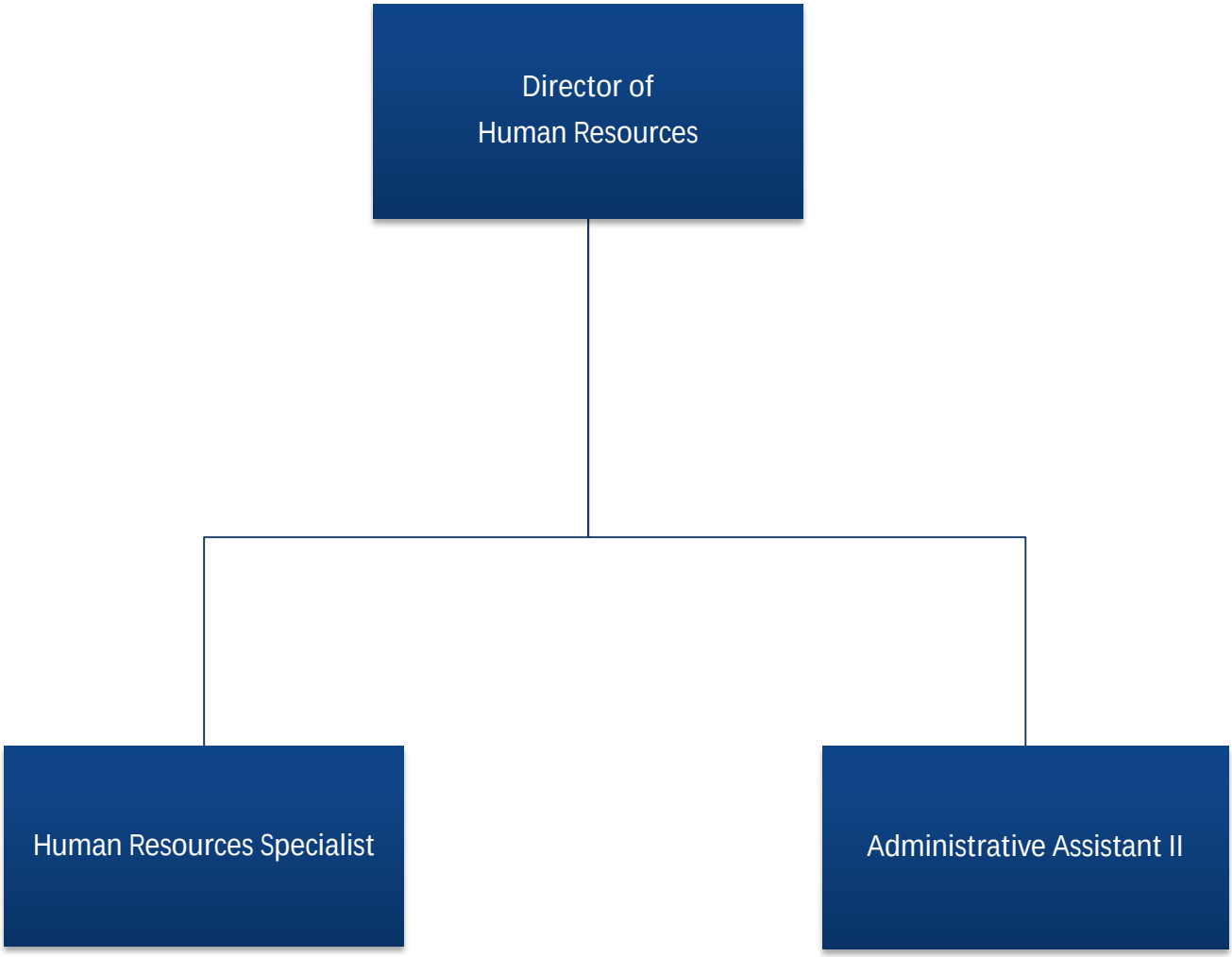
- Increase overall utilization of NeoGov Hiring, Performance and Onboarding modules
- Create additional efficiencies through use of the Electronic Content Management (ECM) system
- Continue developing ERP and ECM compatibility for better Human Resources utilization
- Explore ideas to contain benefit costs and focus on wellness to protect the integrity/ sustainability of City insurance plans
- Ensure compliance with Federal and State employment laws, including mandatory training
- Ensure legal compliance with reporting and best practices in safety policies and procedures
- Create short videos to include in Onboarding module

FY2021 Budget Notes

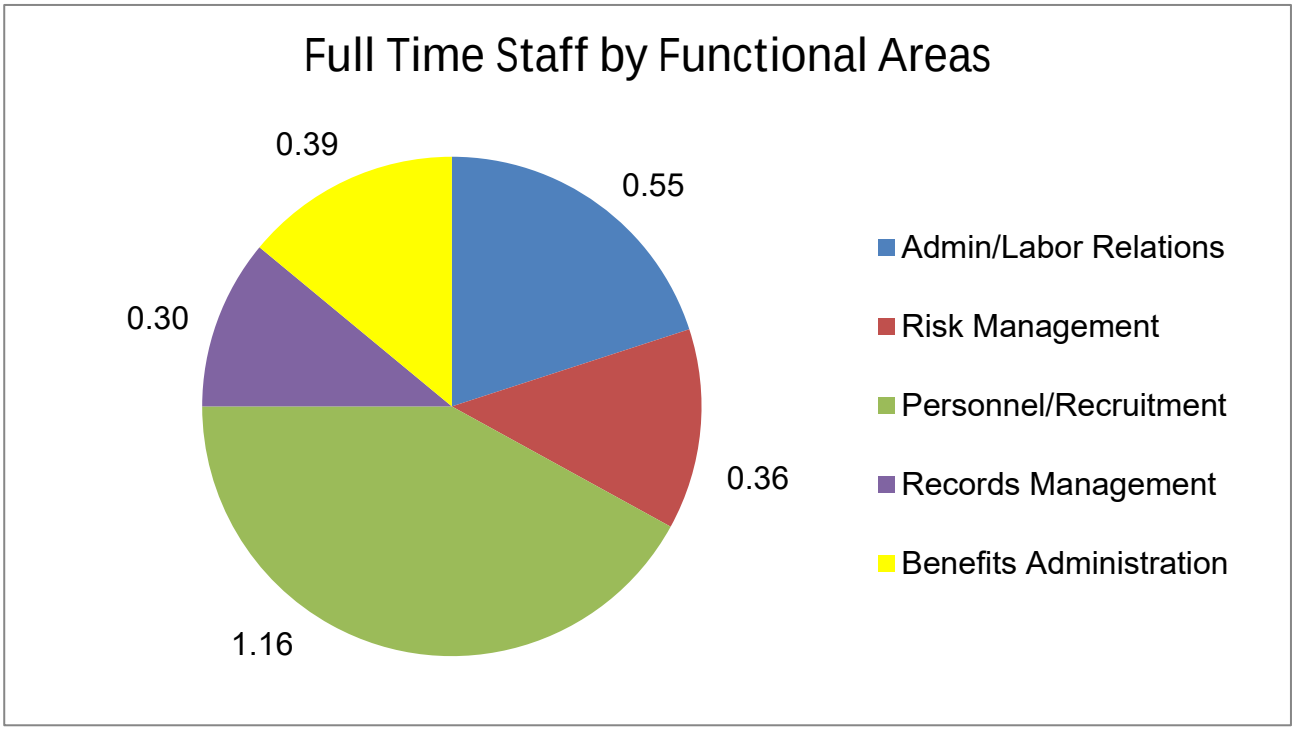
- Oversee Public Safety promotional exams
- Revamp employee recognition dinner program

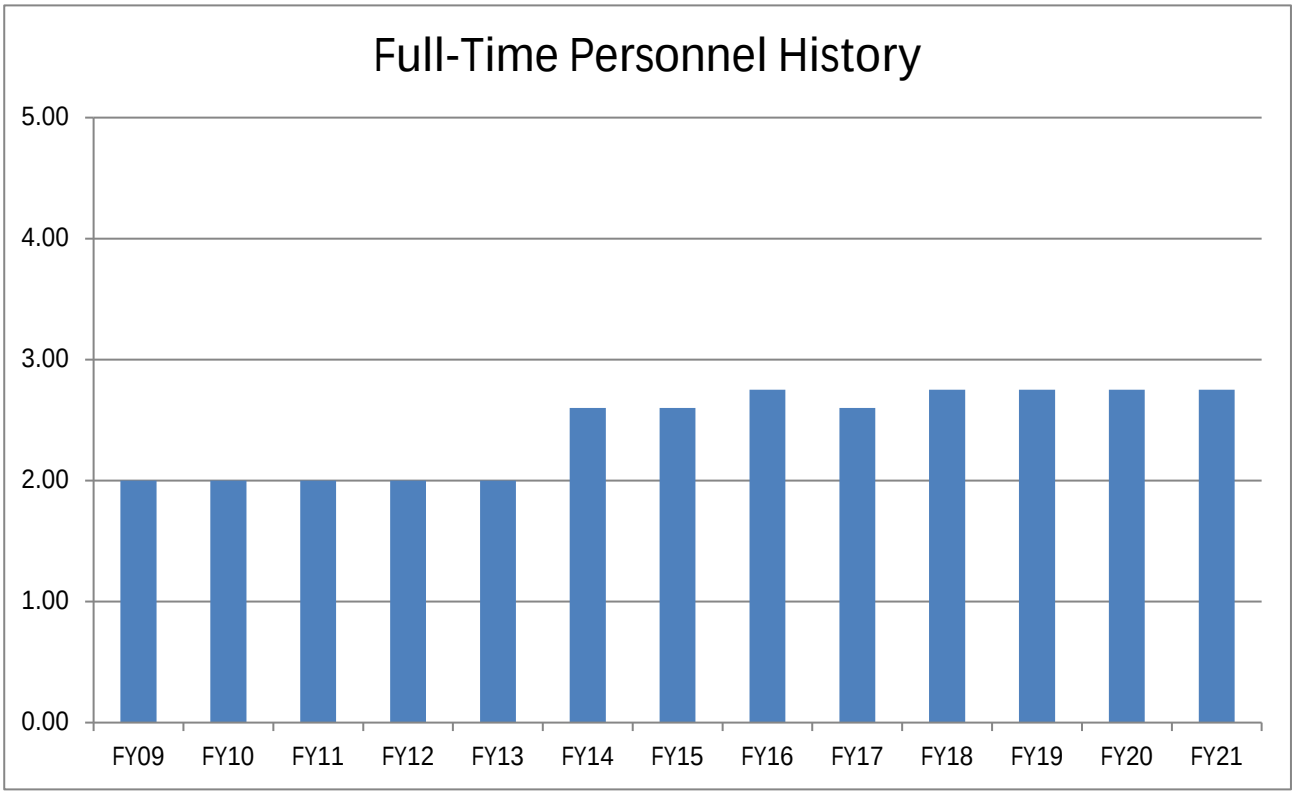
Performance Measures *(All HR Measurements Based on Calendar Year)*	2017 Actual	2018 Actual	2019 Actual	2020 Target
Workers Comp Claims with Lost or Limited Duty Time	30%	30%	70%	30%
Wellness Program Participation %	NA	84.2%	83.7%	85.0%
Wellness Program Incentive Earned %	NA	52.5%	52.5%	55.0%
Turnover *(2019 Nat'l Avg. was 20.00%)*	8.11%	5.27%	6.67%	≤ 10.0%

Human Resources Department FY2021

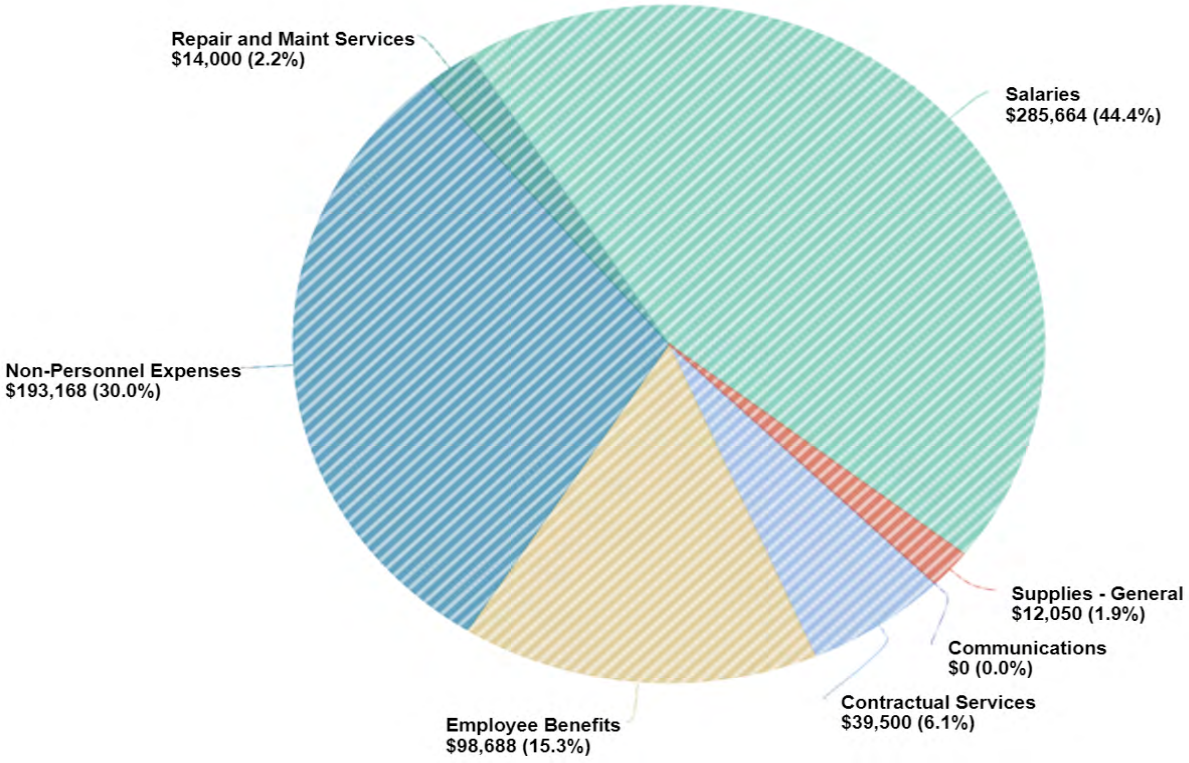


THE CITY OF LAKE FOREST
FY2021
HUMAN RESOURCES





FY21 EXPENSES



Budget Data

FY2020 Amended	$657,476
FY2021 Budget	$643,070
Change from Prior Year:	-$14,406

HUMAN RESOURCES	FY2020 Amended	FY2021 Budget	Change
HR Admin	$585,901	$594,705	1.50%
Fire & Police Comm	$71,575	$48,365	-32.43%
	$657,476	$643,070	-2.19%

Fire and Police Commission FY20 budget included a one-year expense for public safety digital recruiting initiative.

HUMAN RESOURCES

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
Dept 1701 - HR ADMIN					
100	SALARIES AND WAGES	263,452	283,347	281,887	285,664
101	EMPLOYEE INSURANCE	38,149	43,730	36,337	45,812
102	OTHER EMPLOYEE BENEFITS	19,535	19,214	21,302	19,593
103	EMPLOYER PENSION COSTS	28,045	32,258	29,190	33,283
300	OTHER OPERATING	133,800	179,163	146,728	171,303
400	CONTRACTUAL SERVICES	7,830	13,000	10,000	13,000
600	SUPPLIES	1,259	9,855	10,610	12,050
500	INTERNAL SERVICES	4,692	5,334	5,334	14,000
Totals for dept 1701 - HR ADMIN		496,762	585,901	541,388	594,705
Dept 1703 - FIRE & POLICE COMMISSION					
300	OTHER OPERATING	23,894	67,575	26,151	21,865
400	CONTRACTUAL SERVICES		4,000	5,400	26,500
Totals for dept 1703 - FIRE & POLICE COMMISSION		23,894	71,575	31,551	48,365
TOTAL APPROPRIATIONS		520,656	657,476	572,939	643,070

Community Development Department

Mission Statement

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

Vision Statement

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

FY2020 Highlights

- Implementation of BSA software – digital permit application submittals, plan reviews, inspection resulting
- New housing units, rental and ownership, completed/approved near the Central Business District
- Waukegan Road/Settler's Square Business District long term plan completed
- Facilitated approvals for construction of a new Hyatt Place Hotel
- Rental and ownership affordable housing stock increased
- Renovation of medical offices buildings, demolition of the former hospital and utility work at Northwestern Lake Forest Hospital was completed
- Significant expansion of the Chicago Bears Campus was completed

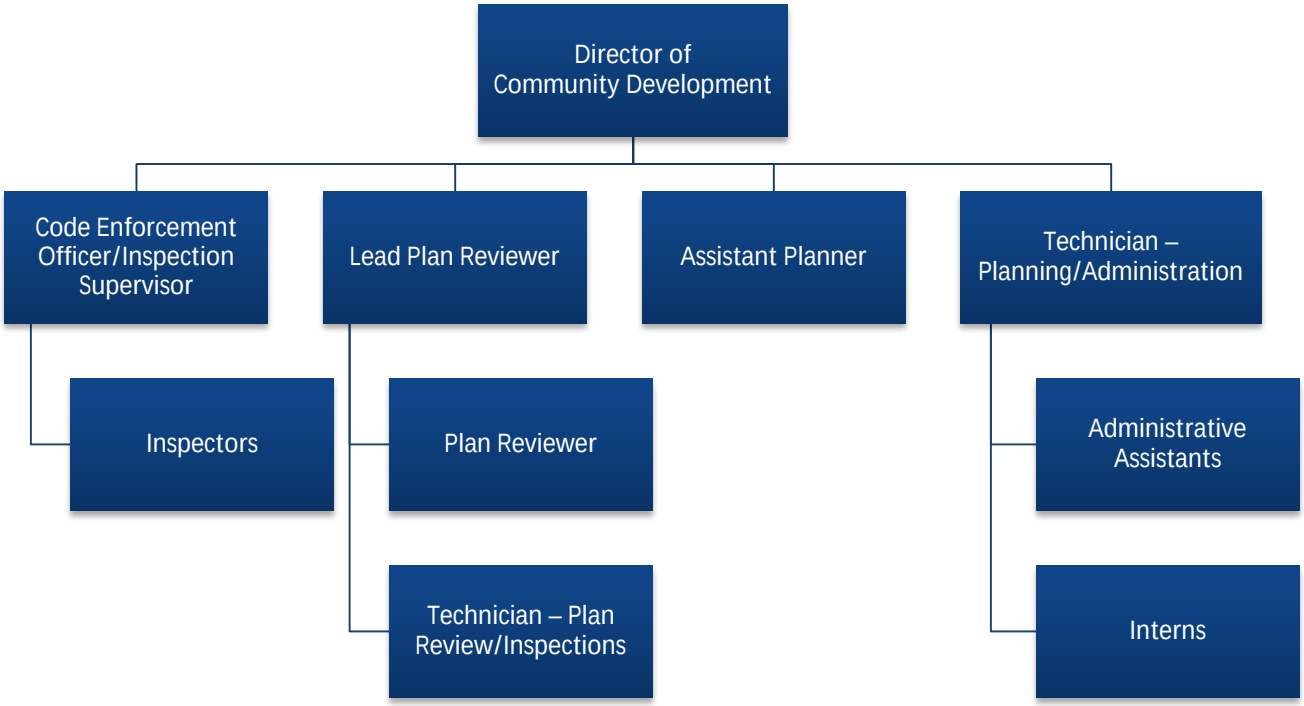
FY2021 Initiatives and Programs

- Increase customer use of online permit application/Board and Commission submittals
- Comprehensive Plan Update – Central Business District and Housing
- Continue to work with property owners, developers and real estate professionals to explore creative, adaptive uses for properties and structures while preserving the unique character of the community
- Actively work with property owners to retain and recruit businesses; retail, restaurant, corporate office and services
- Review and amendment of B-1 Zoning District to align with updated Comprehensive Plan vision
- McKinley Road Redevelopment – Final approvals and land sale
- Senior Cottages at Grove Campus
- Plan, manage, support Bears Training Camp activities
- Support ongoing projects at the College and hospital; both significant community partners
- Support, guide and assist the Lake Forest Library in planning for the future

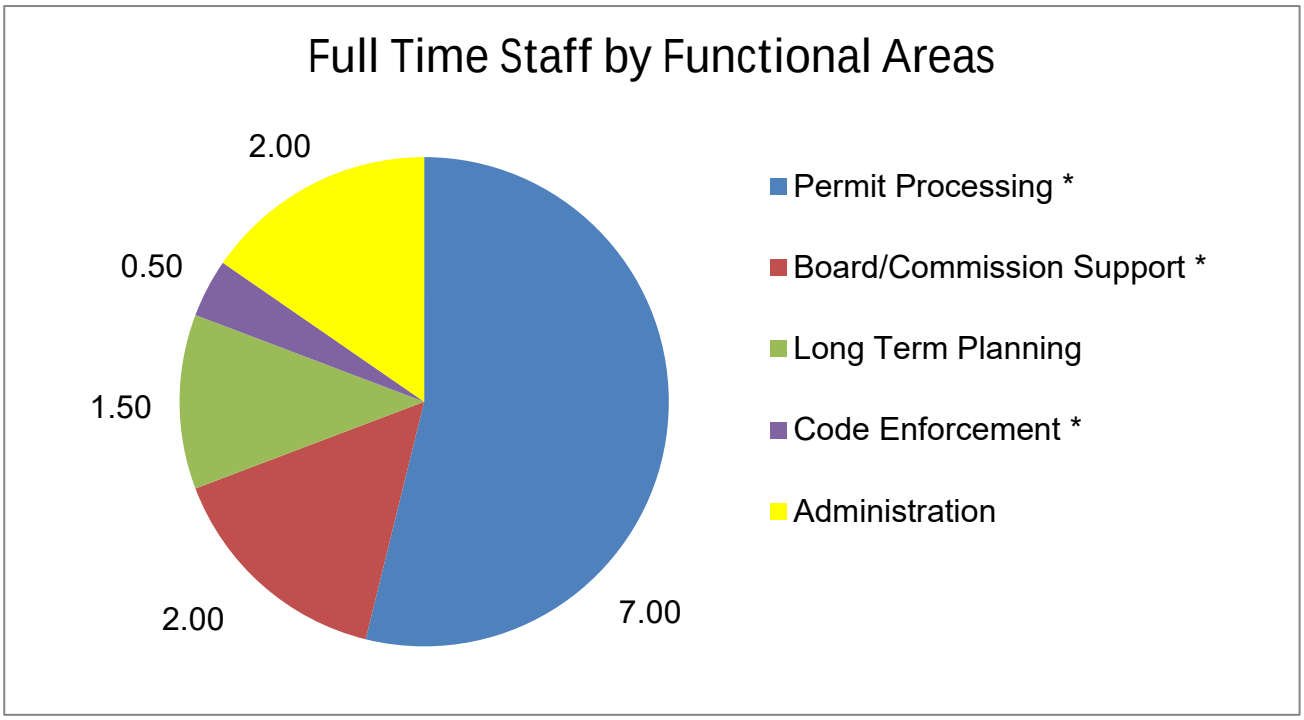
Work to reset activities at Elawa Farm consistent with the mission of the Farm and balancing quality of life issues for the neighbors

Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Target
Plan Review/Permit Issuance Times (Standard/Fast Track)	84%	90%	92%	95%
Inspection Response Times	1-3 days 92%	1-3 days 95%	1-2 days 93%	1-2 days 95%
Code Enforcement Complaint Response Times	80%	85%	85%	90%
Board/Commission Approvals	92%	92%	95%	95%

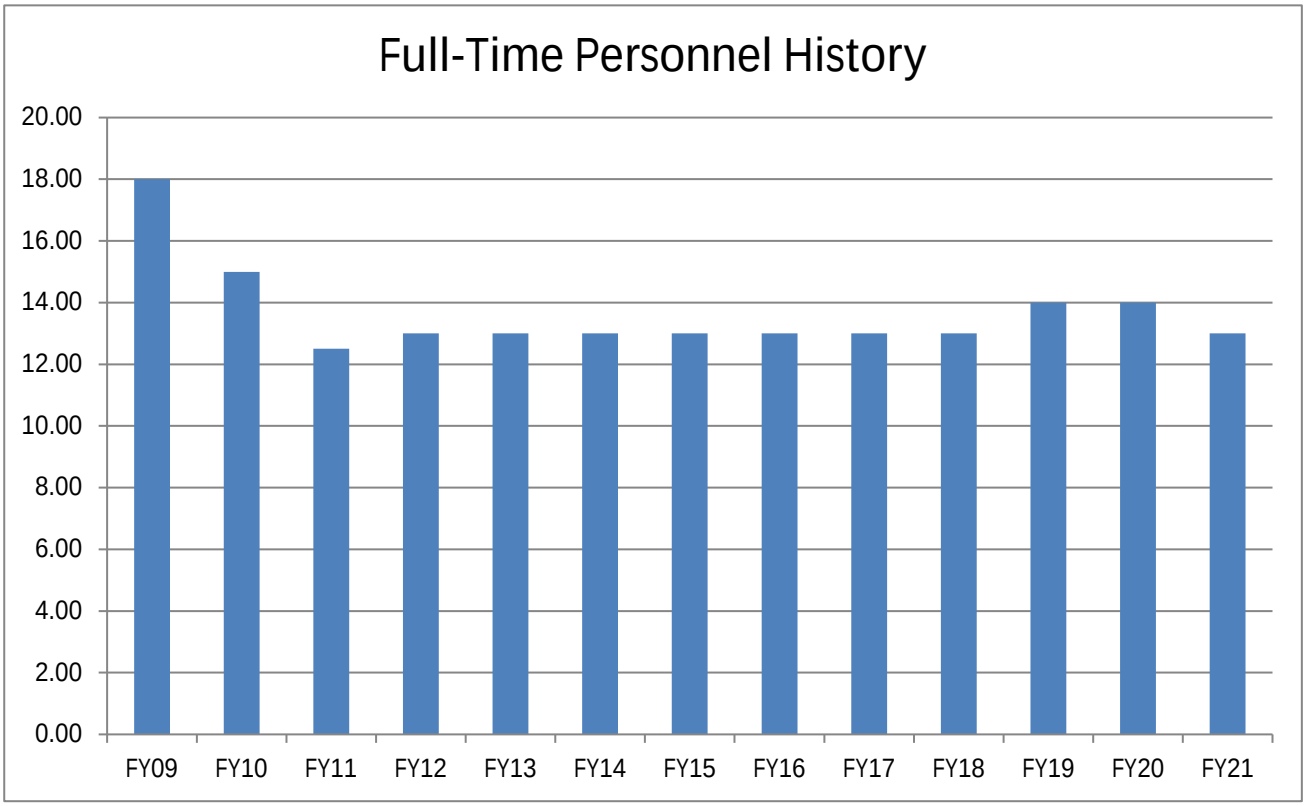
Community Development Department FY2021



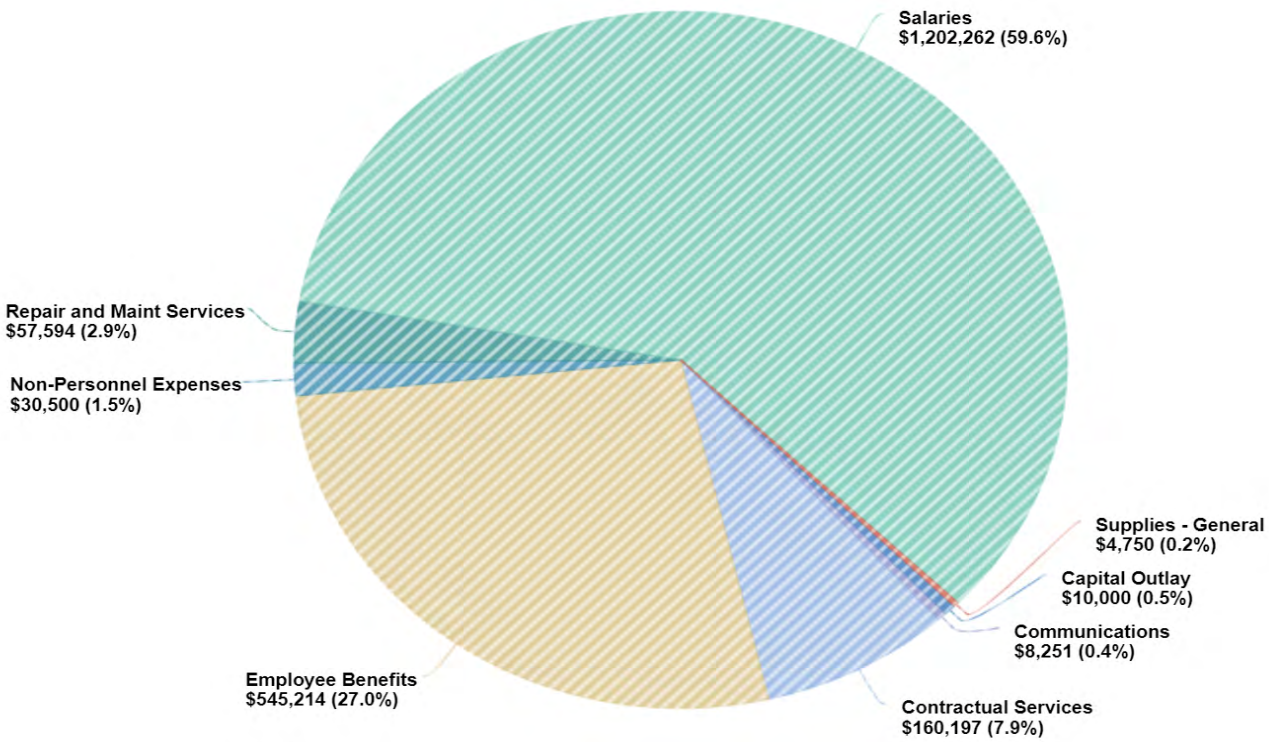
THE CITY OF LAKE FOREST
FY2021
COMMUNITY DEVELOPMENT



** Direct Customer Service Activities*



FY21 EXPENSES



Budget Data

FY2020 Amended	$2,049,899
FY2021 Budget	$2,018,768
Change from Prior Year:	-$31,131

COMMUNITY DEVELOPMENT	FY2020 Amended	FY2021 Budget	Change
Community Development	$1,941,046	$1,907,569	-1.72%
Economic Development	$108,853	$111,199	2.16%
	$2,049,899	$2,018,768	-1.52%

Community Development budget reduction due primarily to a temporary position approved for FY2020.

COMMUNITY DEVELOPMENT

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 3401 - COMMUNITY DEVELOPMENT					
006	LICENSES AND PERMITS	13,145	13,600	14,180	14,180
008	BUILDING PERMITS	1,955,526	882,600	1,424,000	773,000
010	CHARGES FOR SERVICES	378,383	272,217	340,859	280,700
013	FINES & FORFEITS	4,750	5,000	4,500	4,500
Totals for dept 3401 - COMMUNITY DEVELOPMENT		2,351,804	1,173,417	1,783,539	1,072,380
TOTAL ESTIMATED REVENUES		2,351,804	1,173,417	1,783,539	1,072,380
Dept 3401 - COMMUNITY DEVELOPMENT					
100	SALARIES AND WAGES	1,134,592	1,200,355	1,163,253	1,158,142
101	EMPLOYEE INSURANCE	301,141	329,929	294,444	316,274
102	OTHER EMPLOYEE BENEFITS	82,901	85,640	86,786	83,298
103	EMPLOYER PENSION COSTS	122,828	135,294	118,047	130,063
200	CONTRA ACCOUNTS	(110)			
300	OTHER OPERATING	18,587	24,000	24,000	24,000
601	UTILITIES	7,715	5,500	7,500	8,251
400	CONTRACTUAL SERVICES	11,198	93,133	89,133	125,197
500	INTERNAL SERVICES	85,182	57,445	57,445	57,594
600	SUPPLIES	6,960	9,750	4,750	4,750
Totals for dept 3401 - COMMUNITY DEVELOPMENT		1,770,994	1,941,046	1,845,358	1,907,569
Dept 3402 - ECONOMIC DEVELOPMENT					
100	SALARIES AND WAGES	40,568	42,297	44,396	44,120
101	EMPLOYEE INSURANCE	6,491	7,358	7,218	7,582
102	OTHER EMPLOYEE BENEFITS	2,635	2,622	3,070	2,703
103	EMPLOYER PENSION COSTS	4,518	5,076	4,619	5,294
300	OTHER OPERATING	3,945	6,500	6,500	6,500
400	CONTRACTUAL SERVICES		35,000	35,000	35,000
700	OPERATING CAPITAL	4,688	10,000	6,800	10,000
Totals for dept 3402 - ECONOMIC DEVELOPMENT		62,845	108,853	107,603	111,199
TOTAL APPROPRIATIONS		1,833,839	2,049,899	1,952,961	2,018,768

Public Works Department

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 and to efficiently manage resources while challenging employees to higher goals through teamwork.

FY2020 Highlights

- Completed the Emergency Forest Park Bluff Slide Repair Project
- Fully implemented calcium chloride alternative "Beet Heet" in snow operations
- Assisted IDOT with development of IDOT's Deerpath & Rte. 41 Pump Station Project
- Hosted numerous community events including Meet the Fleet, a Deerpath Streetscape Visioning Session, and a paper shredding event
- Developed an Inflow & Infiltration Policy highlighting public & private responsibilities
- Conducted a City-wide Pavement Condition Assessment
- Participated in in Army Corps of Engineers Study related to flooding for the two North Branch Chicago Rivers and the regional Watershed Working Groups that include the Des Plaines River, North Branch Chicago River, and the Lake Michigan watersheds
- Completed the Old Elm & Timber Storm Sewer and Forest Hill Watermain Project
- Obtained grant funds to administer a professional recycling campaign
- Completed a storm sewer master plan update
- Completed the Public Safety Building Front Lobby Project to enhance customer service and ADA compliance
- Initiated a pilot program to provide snow and ice removal on Rte. 43 and 60

FY2021 Initiatives and Programs

- Create a Public Works Facebook page to share Public Works related updates with the community
- Complete various capital improvement infrastructure studies (bridges, water distribution system, City buildings, etc.)
- Complete Deerpath Streetscape Project Phase I Design
- Complete the Burr Oak Storm Sewer Project
- Continue to manage and administer the recycling campaign in an effort to reduce the City's residential recycling contamination from 25% to 10%
- Implement and begin utilizing a new work order system to track Department service requests and performance

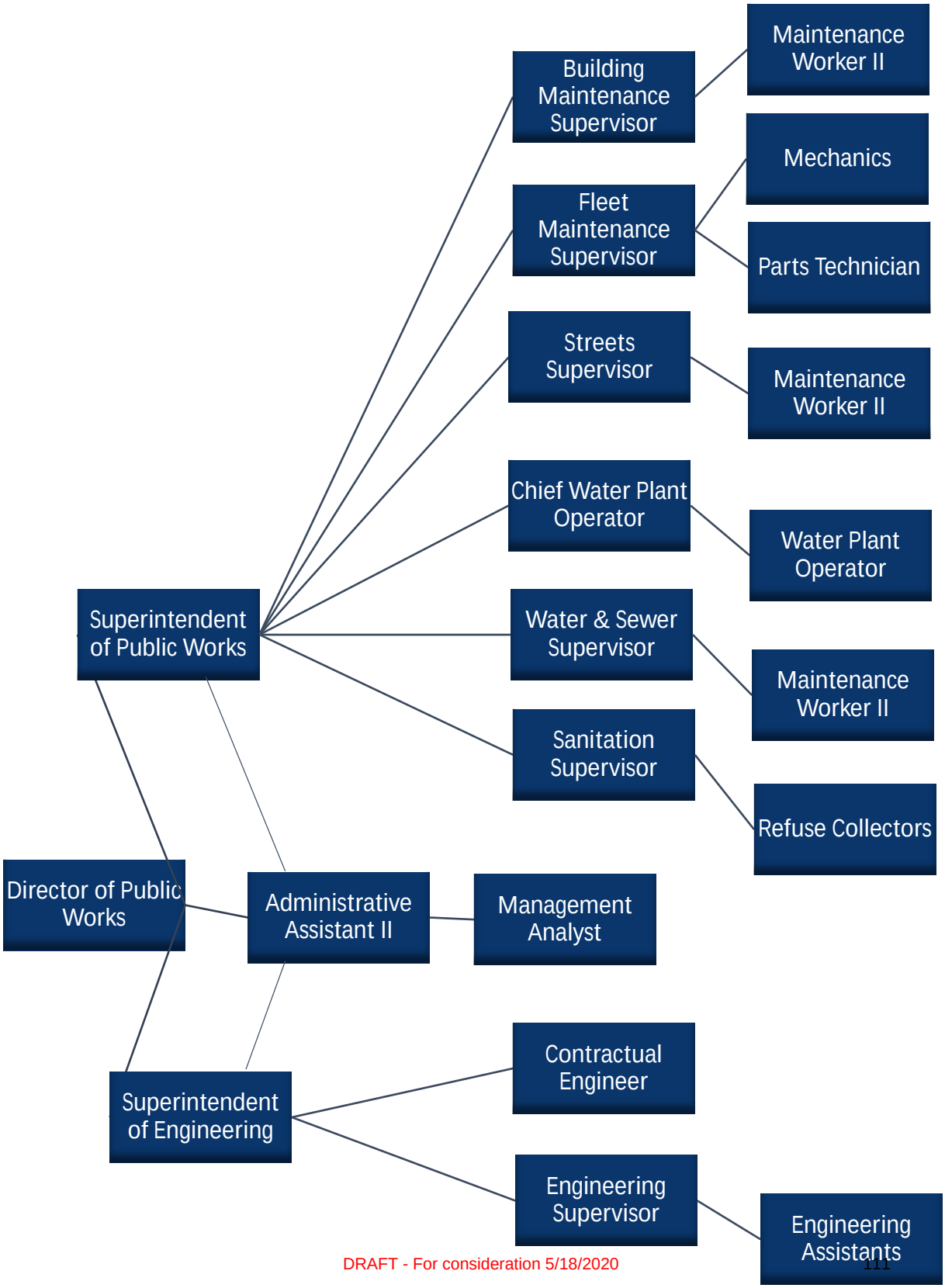
FY2021 Budget Notes

- Request for $150,000 to support significant recycling processing costs due to market impacts of the China recycle decision

Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Target
Engineering				
Annual city-wide pavement condition assessment (score 70 – 80 considered satisfactory)	77.9	79.2	79.6	77
Annual IDOT Sufficiency Rating for 14 City-owned vehicular bridges (greater than 50 considered satisfactory per Federal guidelines)	75.3	75.3	73.7	72
Fleet				
Annual number of field service calls	55	90	76.5	75
Percentage of diesel emission after treatment cleaning maintenance performed	0	0	75	100
Streets				
Annual completed streetlight inspection cycles	6	6	10	12
Annual electric/gas lamp poles painted	195	12	150	150
Annual completed sweeping cycles	6	7	8	8
Sanitation				
Yearly number of missed pickups / late put outs*	-	-	-	-
Recycling contamination rate	25%	25%	25%	10%
Water & Sewer				
Catch basins cleaned in a year	177	241	493	1,250
Watermain repairs completed within one day	94%	89%	94%	100%
Building Maintenance				
Number of City Buildings maintenance checks completed (performed weekly)*	-	-	-	-
Number of HVAC filter replaced in City buildings (performed quarterly)*	-	-	-	-
Percentage of repairs identified on Building checks completed with 72 hours*	-	-	-	-
Water Plant				
Complete all chemical feed system quality control checks*	-	91%	93%	98%
Number of unscheduled Water Plant shutdowns per year (the less number, more efficient)	0	1	0	0
Reporting accuracy to regulatory agencies. Higher percentage means little correction needed	99%	100%	100%	100%
Completion of all regulatory lab work on time	100%	100%	98%	100%

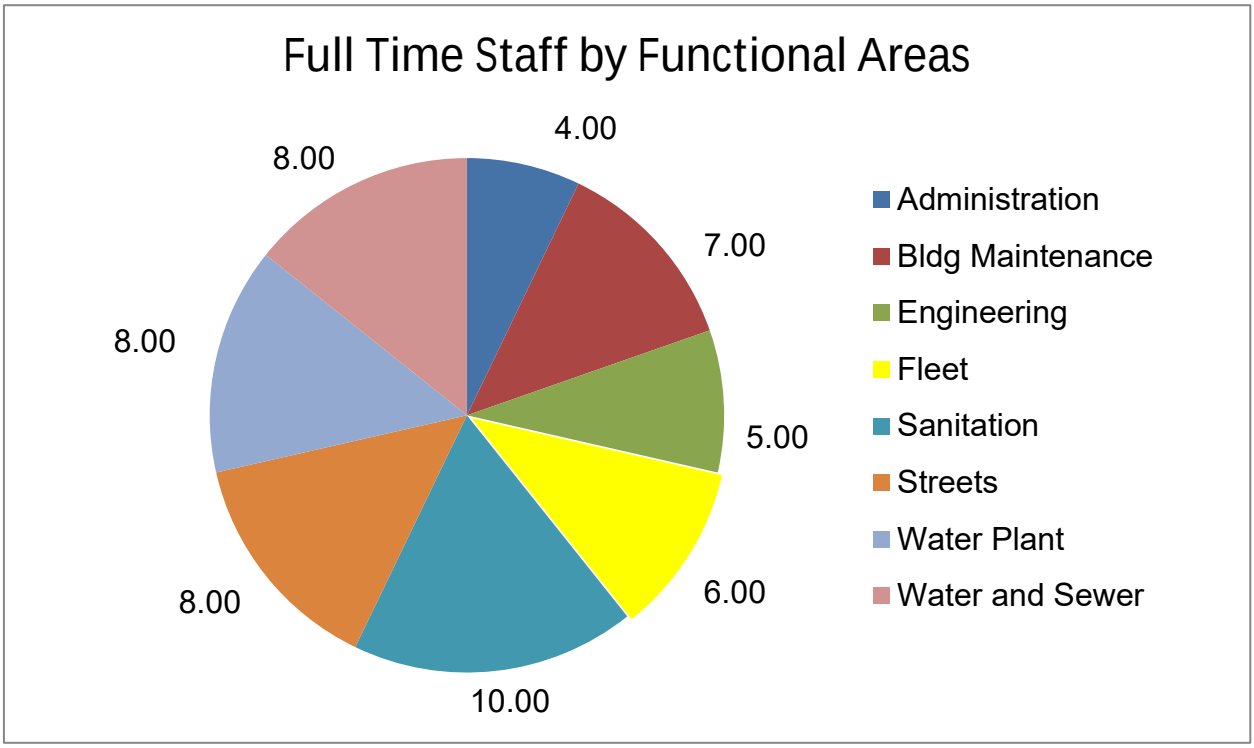
* Data to be collected following the implementation of the departments

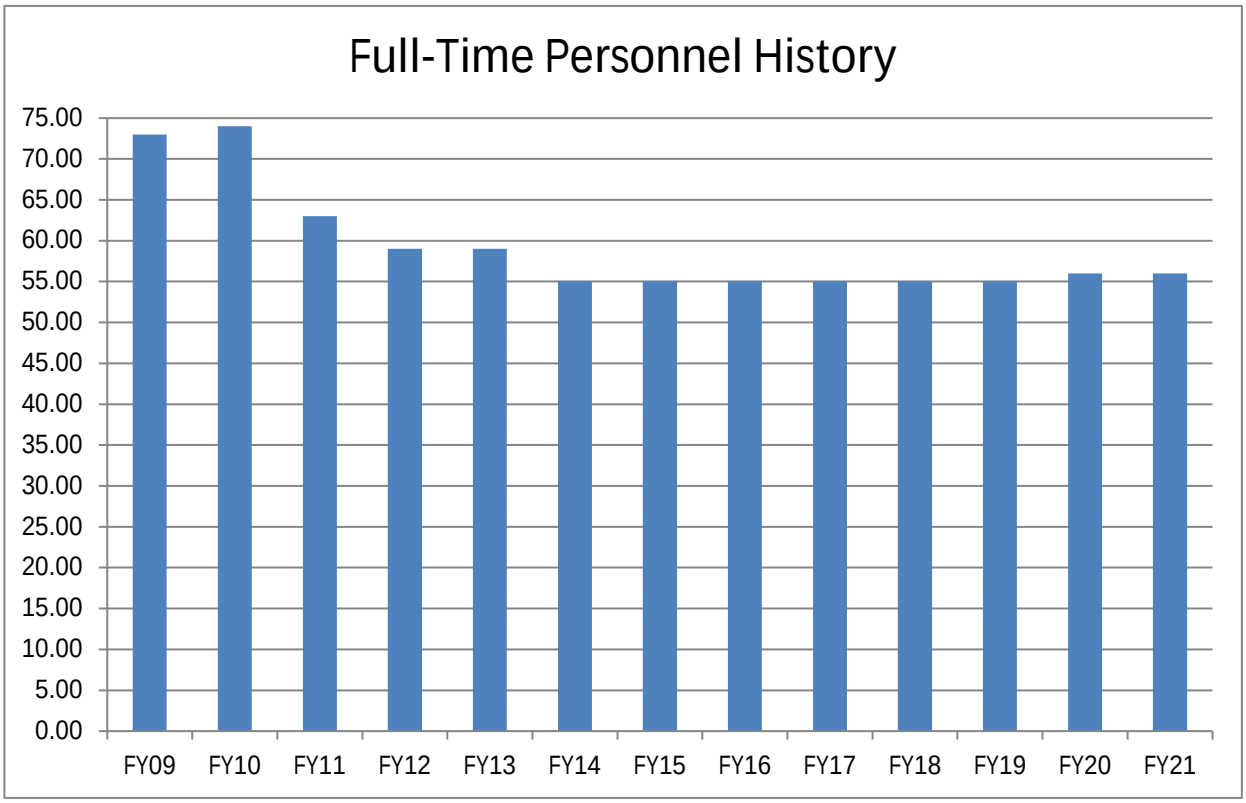
Public Works Department FY2021



DRAFT - For consideration 5/18/2020

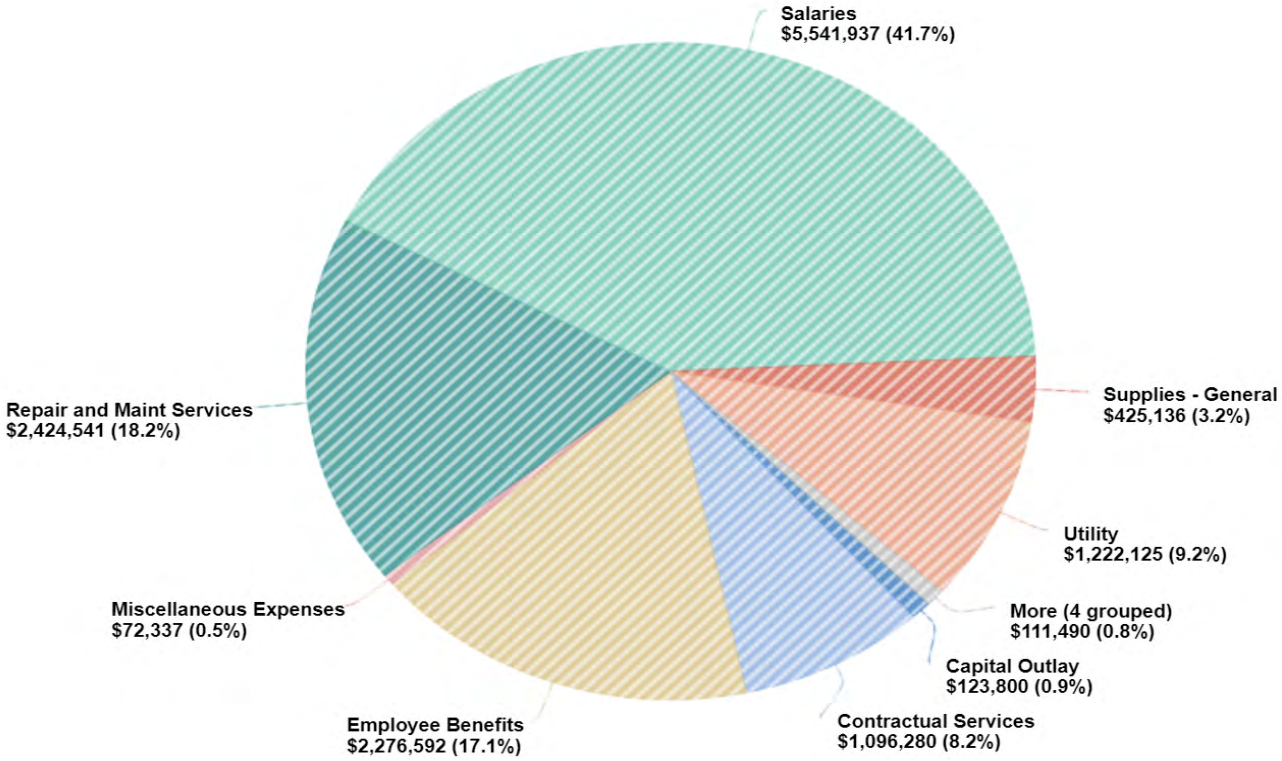
THE CITY OF LAKE FOREST
FY2021
PUBLIC WORKS





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

FY21 EXPENSES



Budget Data	
FY2020 Amended	$13,314,966
FY2021 Budget	$13,294,238
Change from Prior Year:	-$20,728

PUBLIC WORKS	FY2020 Amended	FY2021 Budget	Change
Administration	$726,974	$736,660	1.33%
Building Maintenance	$1,791,193	$1,604,354	-10.43%
Engineering	$1,131,836	$1,141,654	0.87%
Fleet	$1,914,638	$1,991,365	4.01%
Sanitation	$2,492,401	$2,507,366	0.60%
Storm Sewers	$180,086	$171,859	-4.57%
Streets	$1,831,644	$1,914,223	4.51%
Water & Sewer	$3,246,194	$3,226,757	-0.60%
	$13,314,966	$13,294,238	-0.16%

Decrease in Building Maintenance is due to rollovers and one-time expenses in FY20.

PUBLIC WORKS ADMINISTRATION

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
GENERAL FUND					
010	CHARGES FOR SERVICES	27,764	12,718	12,386	12,940
TOTAL ESTIMATED REVENUES		27,764	12,718	12,386	12,940
100	SALARIES AND WAGES	317,216	330,769	335,841	332,860
101	EMPLOYEE INSURANCE	58,849	61,648	59,795	63,494
102	OTHER EMPLOYEE BENEFITS	21,626	20,319	23,527	21,178
103	EMPLOYER PENSION COSTS	34,222	36,868	34,616	38,393
300	OTHER OPERATING	10,122	13,444	14,500	10,744
400	CONTRACTUAL SERVICES	16,497	34,000	34,000	34,000
500	INTERNAL SERVICES	34,152	38,835	38,835	37,388
601	UTILITIES	3,315	3,880	3,880	3,959
600	SUPPLIES	1,099	600	3,600	3,100
701	CAPITAL IMPROVEMENTS				
TOTAL APPROPRIATIONS		497,098	540,363	548,594	545,116
WATER AND SEWER FUND					
100	SALARIES AND WAGES	134,774	135,295	136,301	138,647
101	EMPLOYEE INSURANCE	24,360	25,450	25,111	26,372
102	OTHER EMPLOYEE BENEFITS	9,670	10,148	10,303	10,405
103	EMPLOYER PENSION COSTS	14,691	15,718	14,013	16,120
TOTAL APPROPRIATIONS		183,495	186,611	185,728	191,544
APPROPRIATIONS - ALL FUNDS		680,593	726,974	734,322	736,660

BUILDING MAINTENANCE

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
100	SALARIES AND WAGES	559,262	633,732	641,321	659,632
101	EMPLOYEE INSURANCE	113,546	161,731	114,841	138,181
102	OTHER EMPLOYEE BENEFITS	43,721	48,122	49,199	50,103
103	EMPLOYER PENSION COSTS	62,319	74,113	63,929	77,221
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	105,648	114,117	115,267	113,666
400	CONTRACTUAL SERVICES	159,190	206,676	208,996	198,969
601	UTILITIES	63,194	66,744	66,714	66,281
500	INTERNAL SERVICES	32,372	33,331	33,331	34,467
600	SUPPLIES	109,314	220,679	219,739	120,834
700	OPERATING CAPITAL	54,135	231,948	231,948	145,000
TOTAL APPROPRIATIONS		1,302,701	1,791,193	1,745,285	1,604,354

ENGINEERING

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
GENERAL FUND					
010	CHARGES FOR SERVICES	35,219	10,000	75,000	15,000
TOTAL ESTIMATED REVENUES		35,219	10,000	75,000	15,000
100	SALARIES AND WAGES	409,290	425,013	432,328	438,552
101	EMPLOYEE INSURANCE	97,689	102,305	100,320	105,964
102	OTHER EMPLOYEE BENEFITS	30,762	31,461	32,803	32,497
103	EMPLOYER PENSION COSTS	43,560	48,072	43,842	49,504
200	CONTRA ACCOUNTS	(17)			
300	OTHER OPERATING	2,822	23,300	21,400	15,739
400	CONTRACTUAL SERVICES	337,893	317,115	390,115	325,307
600	SUPPLIES	2,363	8,385	6,400	8,385
500	INTERNAL SERVICES	12,716	14,881	14,881	15,668
601	UTILITIES	5,848	6,548	6,548	6,559
TOTAL APPROPRIATIONS		942,926	977,080	1,048,637	998,175
WATER AND SEWER FUND					
100	SALARIES AND WAGES	105,614	108,895	109,718	111,634
101	EMPLOYEE INSURANCE	19,821	25,606	10,512	11,051
102	OTHER EMPLOYEE BENEFITS	7,698	7,951	8,355	8,161
103	EMPLOYER PENSION COSTS	11,462	12,304	11,359	12,633
TOTAL APPROPRIATIONS		144,595	154,756	139,944	143,479
APPROPRIATIONS - ALL FUNDS		1,087,521	1,131,836	1,188,581	1,141,654

FLEET SERVICES FUND

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
019	INTER-FUND TRANSFERS	1,748,788	1,805,638	1,805,638	1,865,437
017	OTHER REVENUE	9,490	4,000	4,730	4,000
014	INTEREST/INVESTMENTS	20,110	15,000	15,400	11,000
TOTAL ESTIMATED REVENUES		1,778,388	1,824,638	1,825,768	1,880,437
100	SALARIES AND WAGES	490,767	555,805	542,130	574,342
101	EMPLOYEE INSURANCE	89,892	98,378	96,441	101,336
102	OTHER EMPLOYEE BENEFITS	37,922	41,902	40,817	43,401
103	EMPLOYER PENSION COSTS	54,252	64,553	60,507	67,100
999	GASB AUDIT ENTRIES	(72,802)			
200	CONTRA ACCOUNTS	(27,340)		(443)	
300	OTHER OPERATING	170,264	253,585	196,741	206,337
400	CONTRACTUAL SERVICES	24,553	25,000	21,000	25,357
500	INTERNAL SERVICES	7,836	8,602	8,602	8,610
601	UTILITIES	1,514	1,491	1,373	1,382
600	SUPPLIES	953,914	865,322	947,470	963,500
TOTAL APPROPRIATIONS		1,730,772	1,914,638	1,914,638	1,991,365

SANITATION

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
010	CHARGES FOR SERVICES	56,705	62,500	62,500	62,500
012	SANITATION FEE		915,000	920,000	920,000
TOTAL ESTIMATED REVENUES		56,705	977,500	982,500	982,500
100	SALARIES AND WAGES	948,688	974,867	961,727	986,991
101	EMPLOYEE INSURANCE	211,038	246,880	219,192	246,839
102	OTHER EMPLOYEE BENEFITS	72,121	72,377	73,849	73,304
103	EMPLOYER PENSION COSTS	104,314	111,491	99,612	112,945
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	440,874	358,685	514,685	364,185
600	SUPPLIES	34,187	32,915	32,937	32,915
400	CONTRACTUAL SERVICES	109,129	109,000	108,785	109,000
500	INTERNAL SERVICES	558,142	584,527	584,527	579,621
601	UTILITIES	1,927	1,659	1,659	1,566
TOTAL APPROPRIATIONS		2,480,420	2,492,401	2,596,973	2,507,366
ADDITIONAL RECYCLING COSTS (NON DEPARTMENT)					150,000
					2,657,366

STORM SEWERS

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
100	SALARIES AND WAGES	96,689	104,109	94,235	97,168
101	EMPLOYEE INSURANCE	24,445	25,606	25,077	26,372
102	OTHER EMPLOYEE BENEFITS	7,057	7,802	7,196	7,271
103	EMPLOYER PENSION COSTS	10,604	10,901	9,212	11,148
400	CONTRACTUAL SERVICES	4,114	15,000	9,400	13,232
600	SUPPLIES	16,782	16,668	22,268	16,668
TOTAL APPROPRIATIONS		159,691	180,086	167,388	171,859

STREETS

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
002	OTHER TAXES	230,220	233,701	230,000	230,000
007	VEHICLE LICENSES	1,267,312	1,269,000	1,245,000	1,257,450
006	LICENSES AND PERMITS	561	1,000	500	1,000
010	CHARGES FOR SERVICES	26,680	9,700	95,931	10,670
TOTAL ESTIMATED REVENUES		1,524,773	1,513,401	1,571,431	1,499,120
100	SALARIES AND WAGES	831,174	826,445	810,016	855,625
101	EMPLOYEE INSURANCE	152,927	145,323	159,693	180,181
102	OTHER EMPLOYEE BENEFITS	53,151	62,586	61,972	64,818
103	EMPLOYER PENSION COSTS	87,177	96,697	85,628	100,199
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	9,695	9,250	8,750	8,399
600	SUPPLIES	303,649	334,767	311,550	299,665
400	CONTRACTUAL SERVICES	96,106	72,956	70,470	70,470
500	INTERNAL SERVICES	277,252	278,385	185,590	330,776
601	UTILITIES	4,224	5,235	5,235	4,090
TOTAL APPROPRIATIONS		1,815,355	1,831,644	1,698,904	1,914,223

WATER AND SANITARY SEWER

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
100	SALARIES AND WAGES	1,335,926	1,369,702	1,363,745	1,346,486
101	EMPLOYEE INSURANCE	266,950	314,170	266,855	323,819
102	OTHER EMPLOYEE BENEFITS	101,465	103,013	103,683	101,142
103	EMPLOYER PENSION COSTS	149,717	158,225	138,952	155,440
200	CONTRA ACCOUNTS	(29)			
300	OTHER OPERATING	40,731	42,551	44,497	43,797
400	CONTRACTUAL SERVICES	290,046	353,806	349,204	321,033
601	UTILITIES	322,907	377,466	304,091	376,923
500	INTERNAL SERVICES	118,967	107,275	107,275	116,726
701	CAPITAL IMPROVEMENTS	78,141	69,208	53,800	43,800
600	SUPPLIES	317,317	350,778	429,982	397,591
TOTAL APPROPRIATIONS		3,022,138	3,246,194	3,162,084	3,226,757

Lake Forest Fire Department

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.

FY2020 Highlights

- Took possession of the new Marion fire engine that will replace 4215.
- Renovation of kitchen at station 2 (utilizing multiple funding sources)
- Begin renovation of station 1 locker room
- Worked through 12 cases of extended leave (WC, sick, injury, military) that accounted for 165 missed duty days while maintaining staffing and working within the budget.
- Conducted our 6th Citizen's Fire Academy
- Hired two new firefighters and two new POPs

FY2021 Initiatives and Programs

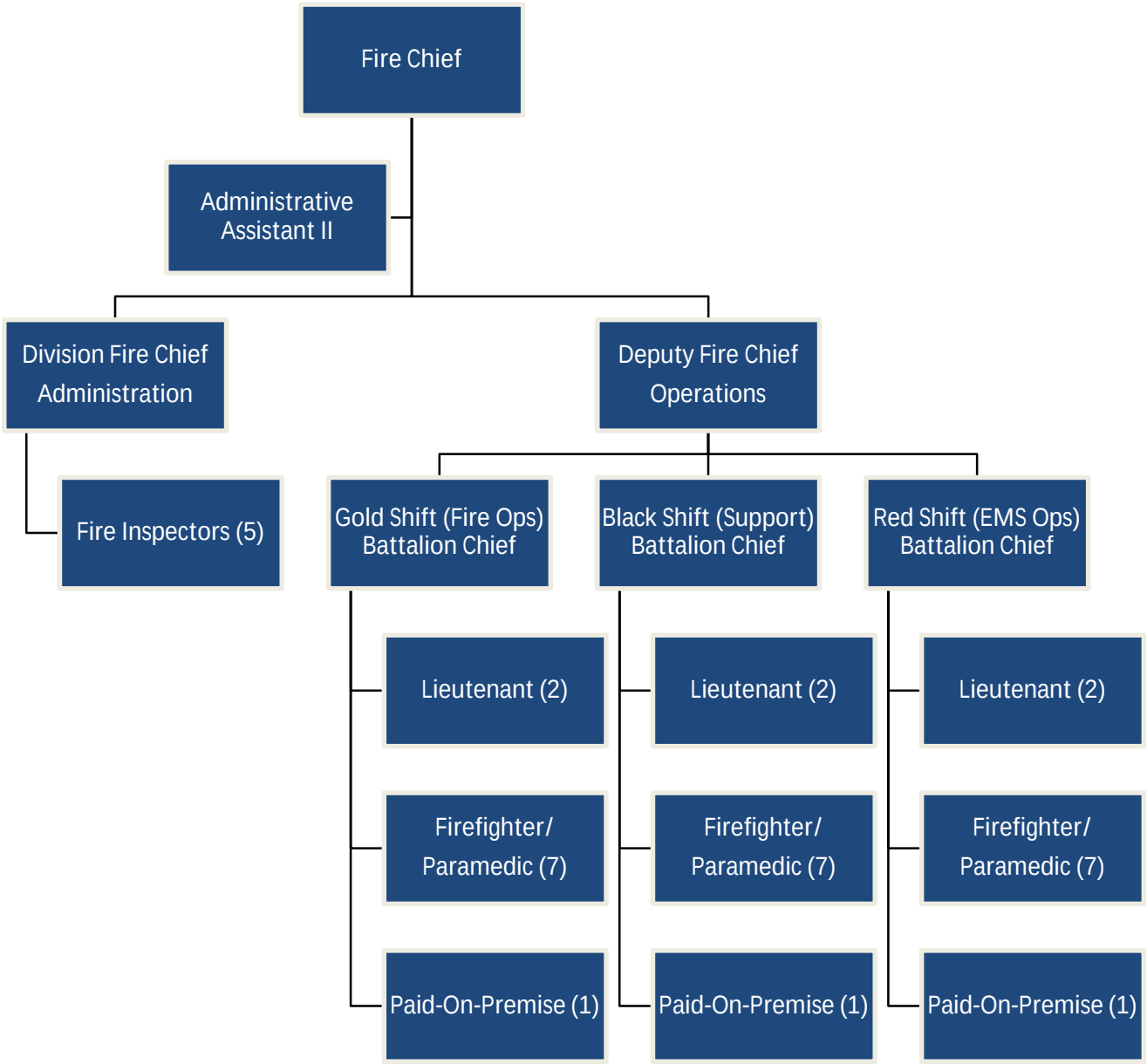
- Complete renovation of the station 1 locker room to enhance ADA compliance
- Conduct a bi-annual fire department open house for the community
- Hold the 7th Citizen's Fire Academy
- Continue to revise the department's strategic plan
- Continue to work with Northwestern Medicine Lake Forest Hospital as its staff prepares for their inaugural EMT course
- Purchase and place in service: new ambulance, command vehicle, utility pick up, and ATV (utilizing government joint purchasing program)
- Continue inter-departmental training and events (life guards, chili, CROYA, CPR, GoLF)

FY2021 Budget Notes

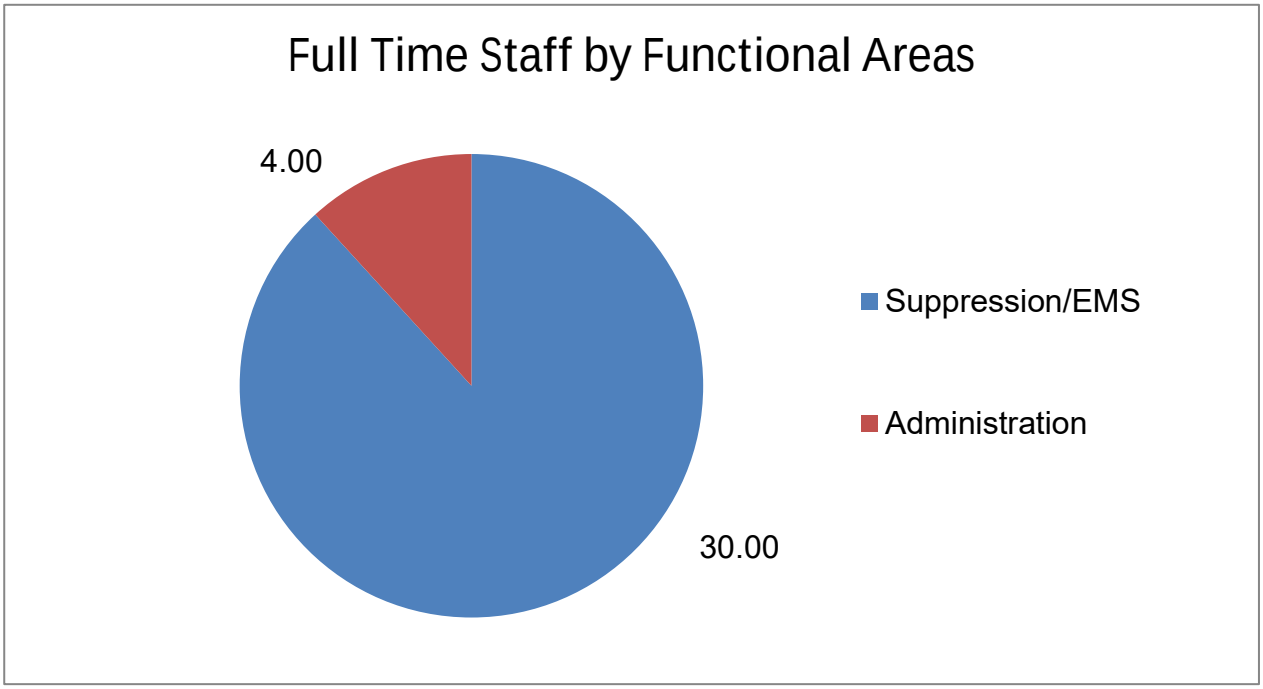
- Will explore outside funding to support station alerting system to improve response times
- Included funding in CIP to implement new software to enhance scheduling process

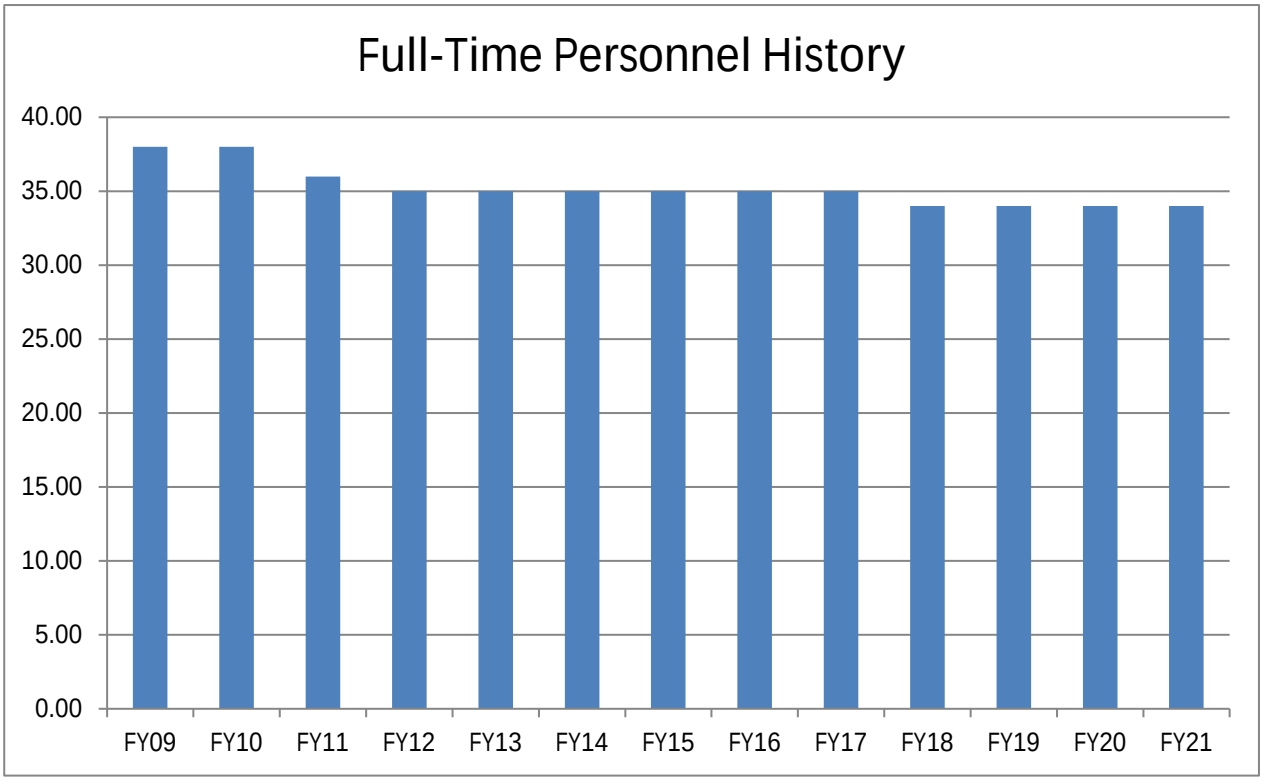
Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Target
Public Education Events	116	117	125	125
Average Emergency Response Time (lights & siren)	4:54	5:02	4:54	<5:00
Total Training Hours	19,900	18,200	19,000	19,000
Inspections *-FY19 changed multiple occupancy & CLF buildings	1,400/100%	1,169*/100%	1,169/100%	100%

Fire Department FY2021

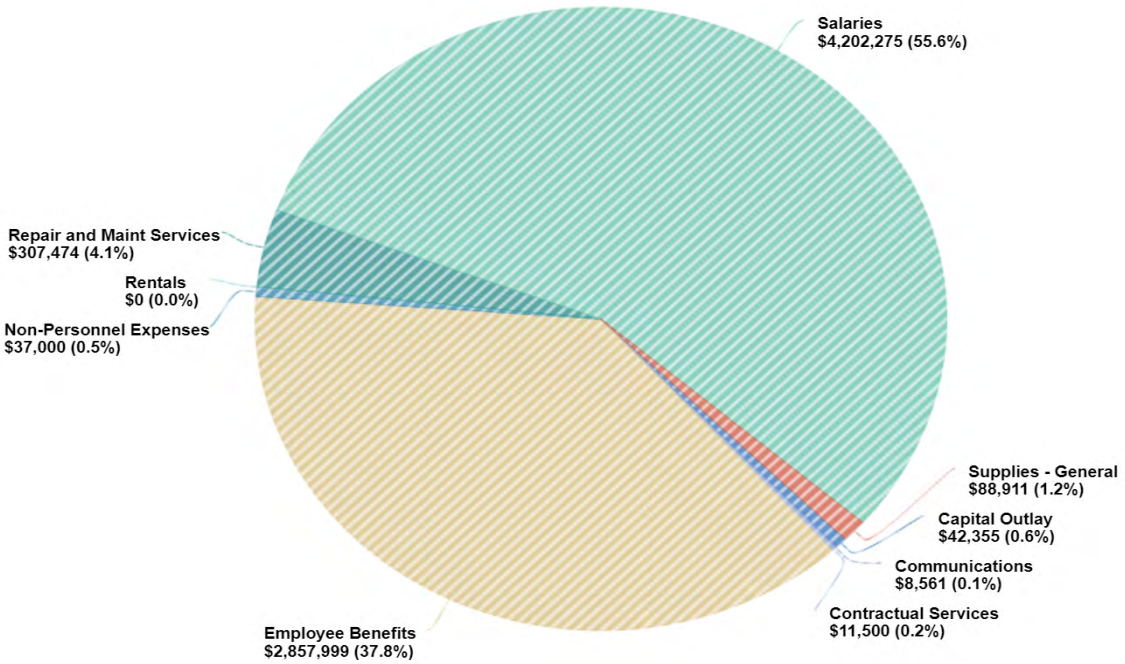


THE CITY OF LAKE FOREST
FY2021
FIRE





FY21 EXPENSES



Budget Data

FY2020 Amended	$7,176,075
FY2021 Budget	$7,556,075
Change from Prior Year:	$380,000

FIRE	FY2020 Amended	FY2021 Budget	Change
Fire	$7,176,075	$7,511,220	4.67%
Emergency Telephone	$0	$44,855	n/a
	$7,176,075	$7,556,075	5.30%

Primary increase in FY2021 relates to increased pension costs. New budget allocation in Emergency Telephone Fund to replace portable radios.

FIRE DEPARTMENT

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
GENERAL FUND					
001	PROPERTY TAXES	1,537,958	1,646,568	1,618,537	1,895,171
006	LICENSES AND PERMITS	110	500	600	500
010	CHARGES FOR SERVICES	1,042,412	1,198,994	1,230,838	1,244,584
013	FINES & FORFEITS			200	
TOTAL ESTIMATED REVENUES		2,580,480	2,846,062	2,850,175	3,140,255
100	SALARIES AND WAGES	3,807,045	4,138,318	4,023,935	4,202,275
101	EMPLOYEE INSURANCE	625,440	680,298	660,433	701,090
102	OTHER EMPLOYEE BENEFITS	62,228	68,897	70,675	70,466
103	EMPLOYER PENSION COSTS	1,725,614	1,837,108	1,835,018	2,086,443
200	CONTRA ACCOUNTS	(29,528)			
300	OTHER OPERATING	75,088	84,500	87,500	81,000
400	CONTRACTUAL SERVICES	11,307	11,500	11,500	11,500
500	INTERNAL SERVICES	231,200	256,619	256,439	260,974
601	UTILITIES	6,140	7,424	7,424	8,561
600	SUPPLIES	106,693	91,411	91,411	88,911
TOTAL APPROPRIATIONS		6,621,227	7,176,075	7,044,335	7,511,220
EMERGENCY TELEPHONE FUND					
300	OTHER OPERATING			1,571	2,500
701	CAPITAL IMPROVEMENTS				42,355
TOTAL APPROPRIATIONS				1,571	44,855
APPROPRIATIONS - ALL FUNDS		6,621,227	7,176,075	7,045,906	7,556,075

Police Department

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 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 will continue 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.

FY2020 Highlights

- Finished lobby and records section renovations at the Public Safety Building
- Implement a new police K9 program funded almost entirely by grants
- Implemented a new recruiting and testing process to attract a larger pool of talented and diverse police candidates
- Implemented a plan to improve department succession planning and career goals for officers interested in future promotion
- Transitioned a new School Resource Officer into the District 67 schools after a cooperative candidate search between Police and D67 staff
- Held Annual Citizens Police Academy and participated in various community-wide special events and outreach activities

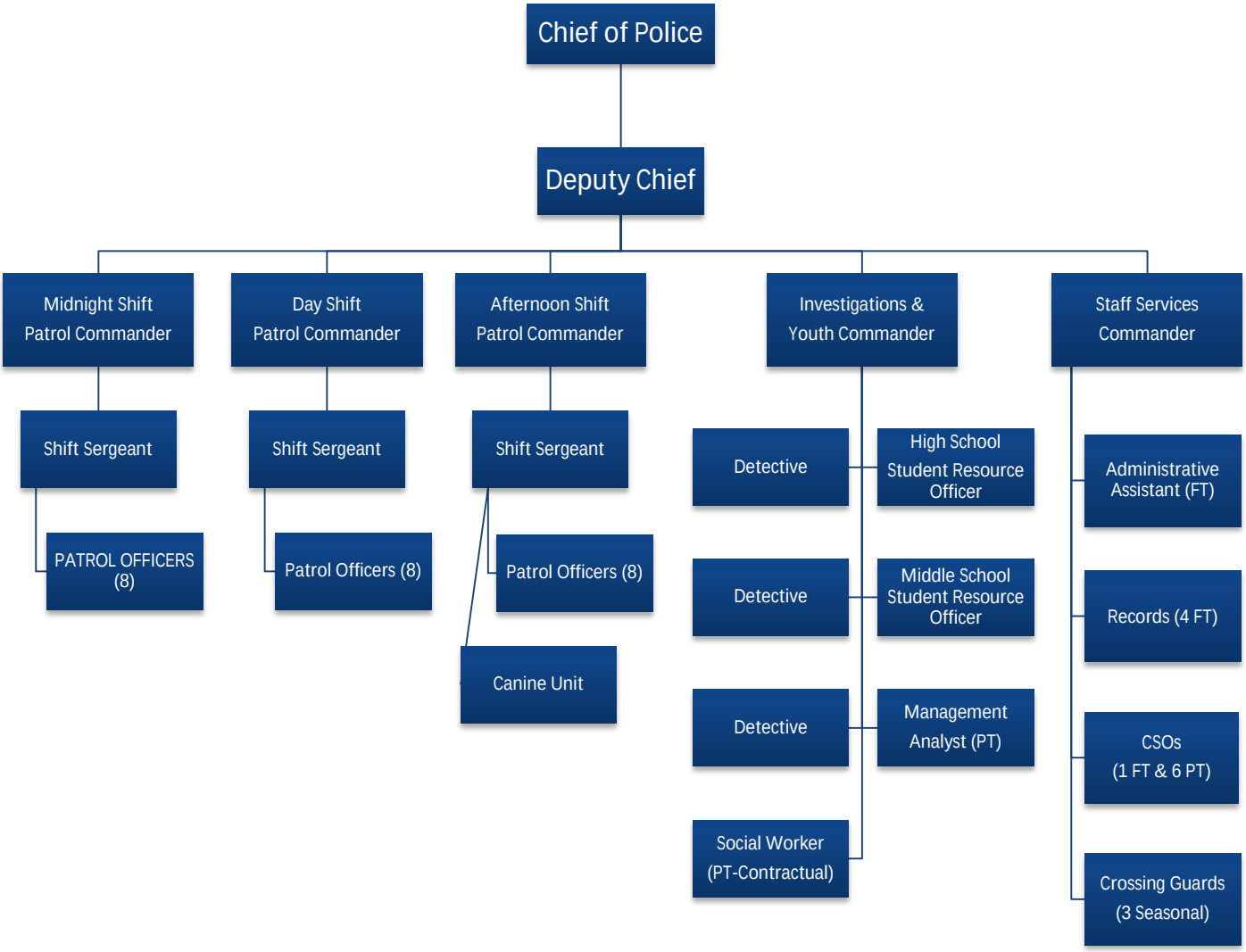
FY2021 Initiatives and Programs

- Renovation of the Police Department indoor firing range
- Continue efforts to support industry-leading police/community initiatives that will support the community and increase and strengthen public trust and support
- Work to fulfill numerous unfunded state mandates related to mandatory police training and records management requirements related to the new cannabis laws
- Development and administration of a new promotional testing process for the rank of Sergeant

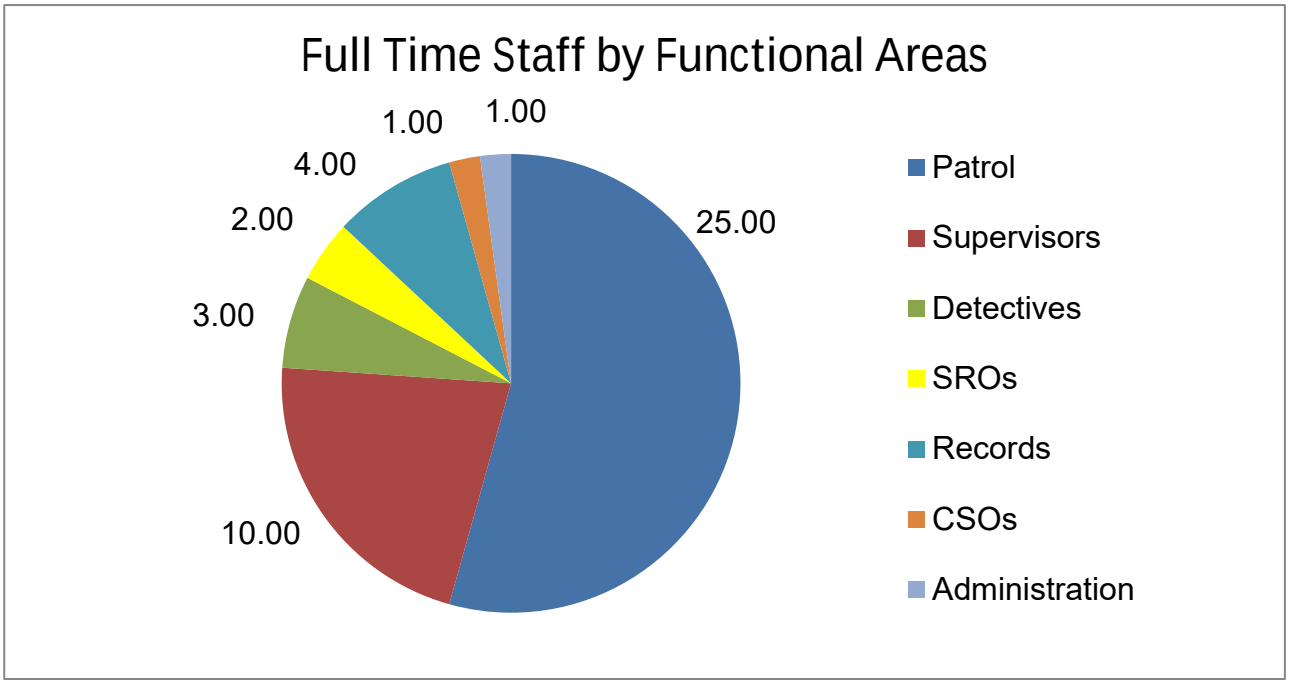
Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Target
Total Call Volume*	16,110	16,680	16,000	16,320
Total Work Related Injuries	4	8	10	6
Traffic Collisions Handled	706	760	675	720
Total Number of FOIA request / Hours Staff spends on FOIA request*	60/83 hrs.	118/148 hrs.	125/100 hrs.	105/131 hrs.
Total Number of DUI arrests	32	49	70	58

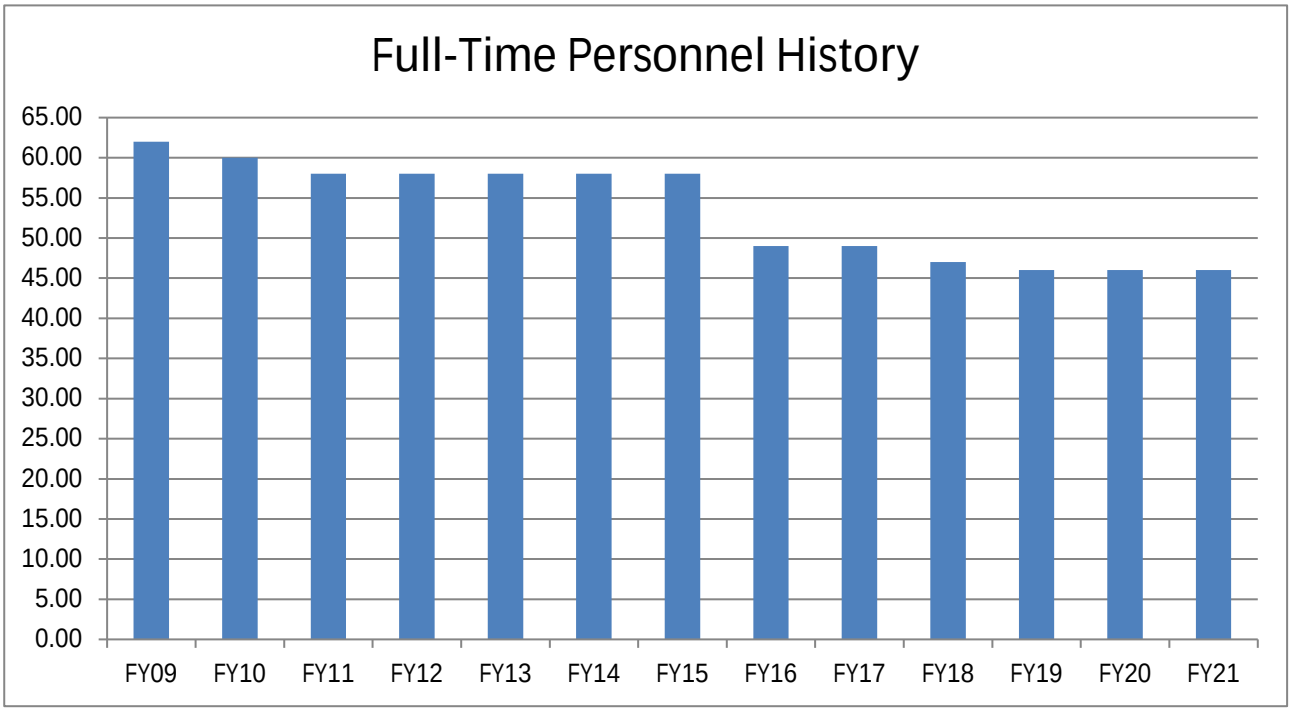
*measured by calendar year

Police Department FY2021



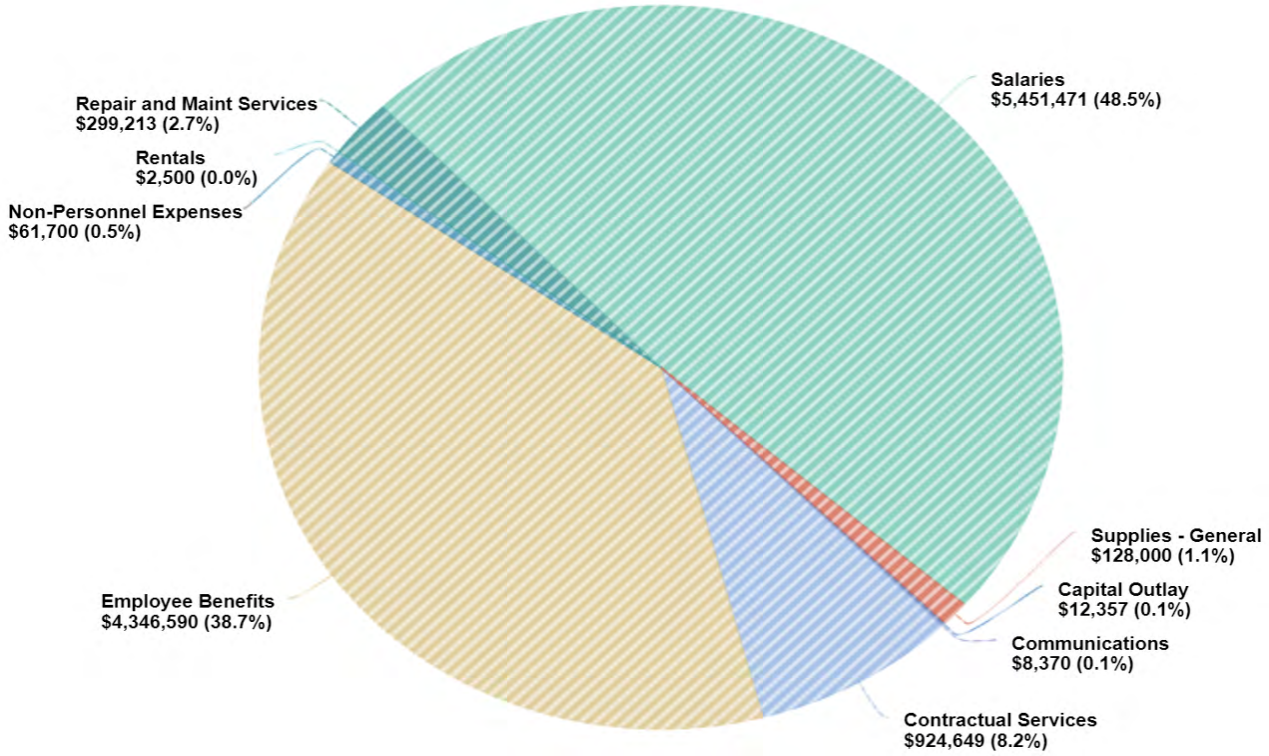
THE CITY OF LAKE FOREST
FY2021
POLICE





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

FY21 EXPENSES



Budget Data

FY2020 Amended	$10,530,344
FY2021 Budget	$11,234,850
Change from Prior Year:	$704,506

POLICE	FY2020 Amended	FY2021 Budget	Change
Police	$10,298,547	$11,004,049	6.85%
Emergency Telephone	$231,797	$230,801	-0.43%
	$10,530,344	$11,234,850	6.69%

FY2021 increase due primarily to increased pension costs.

POLICE DEPARTMENT

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
GENERAL FUND					
001	PROPERTY TAXES	2,100,626	2,194,845	2,157,189	2,690,726
006	LICENSES AND PERMITS	7,146	2,000	300	2,000
010	CHARGES FOR SERVICES	190,703	148,604	155,001	150,652
013	FINES & FORFEITS	350,554	222,000	222,000	222,000
TOTAL ESTIMATED REVENUES		2,649,029	2,567,449	2,534,490	3,065,378
APPROPRIATIONS					
100	SALARIES AND WAGES	5,096,104	5,283,913	5,390,341	5,451,471
101	EMPLOYEE INSURANCE	933,581	1,047,390	960,949	1,042,787
102	OTHER EMPLOYEE BENEFITS	112,501	127,582	121,456	130,893
103	EMPLOYER PENSION COSTS	2,554,615	2,675,757	2,644,119	3,172,910
200	CONTRA ACCOUNTS	(65,480)		(99,589)	
300	OTHER OPERATING	123,033	96,700	93,300	97,700
400	CONTRACTUAL SERVICES	678,095	671,149	696,549	711,505
500	INTERNAL SERVICES	251,248	252,470	252,470	260,713
601	UTILITIES	5,735	10,493	7,100	8,070
600	SUPPLIES	167,827	133,093	153,550	128,000
TOTAL APPROPRIATIONS		9,857,259	10,298,547	10,220,245	11,004,049
EMERGENCY TELEPHONE FUND					
APPROPRIATIONS					
701	CAPITAL IMPROVEMENTS	114,804	11,997	11,997	12,357
400	CONTRACTUAL SERVICES	204,349	219,800	214,544	218,444
700	OPERATING CAPITAL	45,826			
TOTAL APPROPRIATIONS		364,979	231,797	226,541	230,801
APPROPRIATIONS - ALL FUNDS		10,222,238	10,530,344	10,446,786	11,234,850

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

Mission Statement

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

Vision Statement

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

FY2020 Highlights

- Completion of the Forest Park Beach ravine/bluff restoration project and the Hughes Gateway
- Undertook Athletic Field Feasibility Study in partnership with Foundation
- Designed new department website in partnership with Foundation
- Extension of swing bay and rubber surfacing on the Waveland Park playground
- New grading and resurfacing of the Everett Park baseball diamond
- Planted 300 trees throughout the City
- Restoration of the Cemetery's Barrell Memorial Gateway, including masonry and wrought iron gate restoration
- YTD Deerpath Golf Net Promoter Score of 76.1 (up 25 points over past 6 years), with a customer service rating of 9.4 out of 10

FY2021 Initiatives and Programs

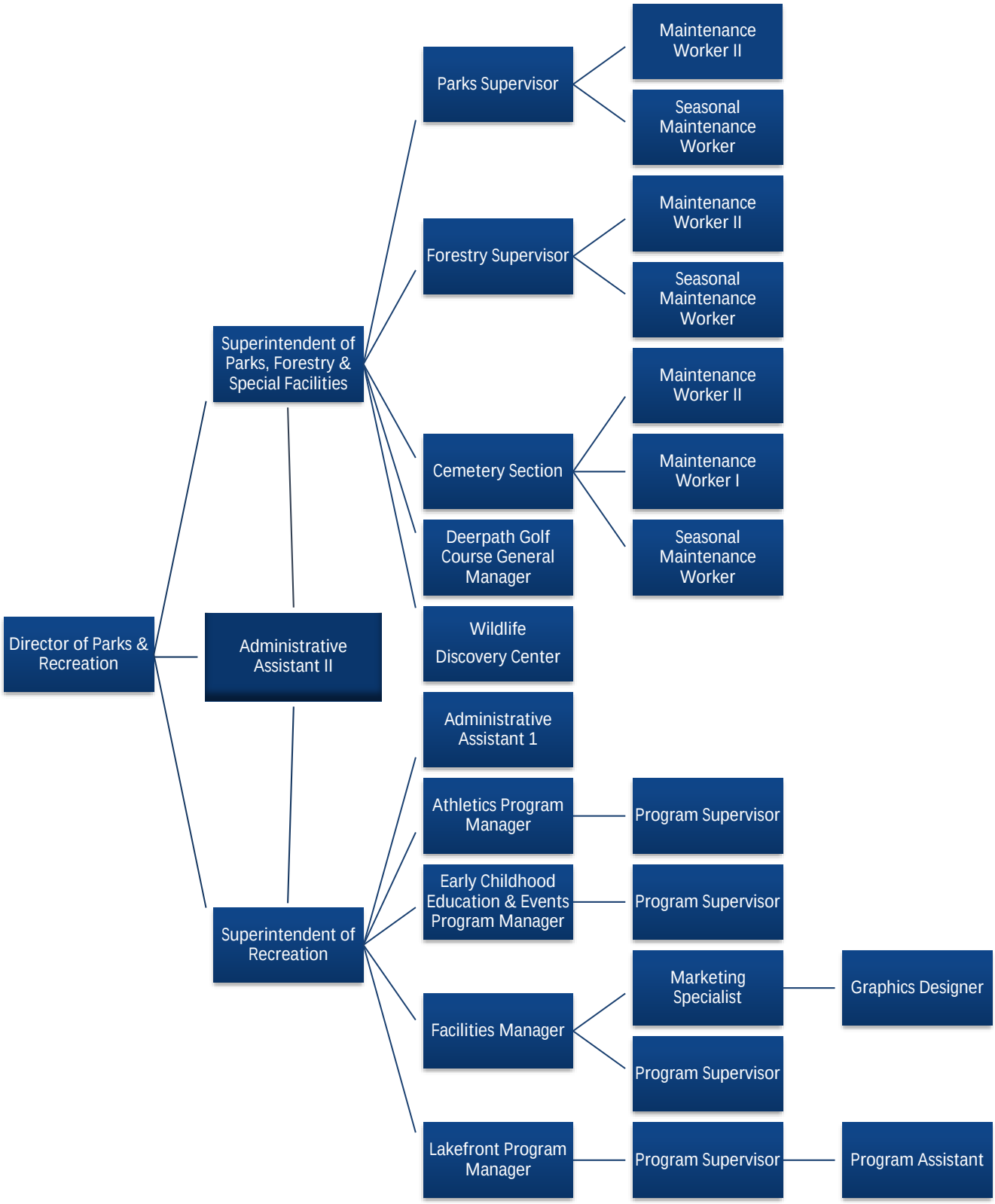
- Implement improvements at Veteran's Park, located at Deerpath and Green Bay Roads
- Continue evaluation of 10 year comprehensive master park plan with Foundation for future projects
- Installation of two new tennis courts and a basketball court at South Park, as per the newly approved park master plan
- Replace the West Park Hockey Rink
- Continue to re-forest Lake Forest after losses due to EAB, with a focus on planting a more diverse tree canopy and with an emphasis on the use of native trees
- Complete Phase II of the Cemetery's Memorial Garden Project
- Complete Ravine restoration in sections of the cemetery ravine

FY2021 Budget Notes

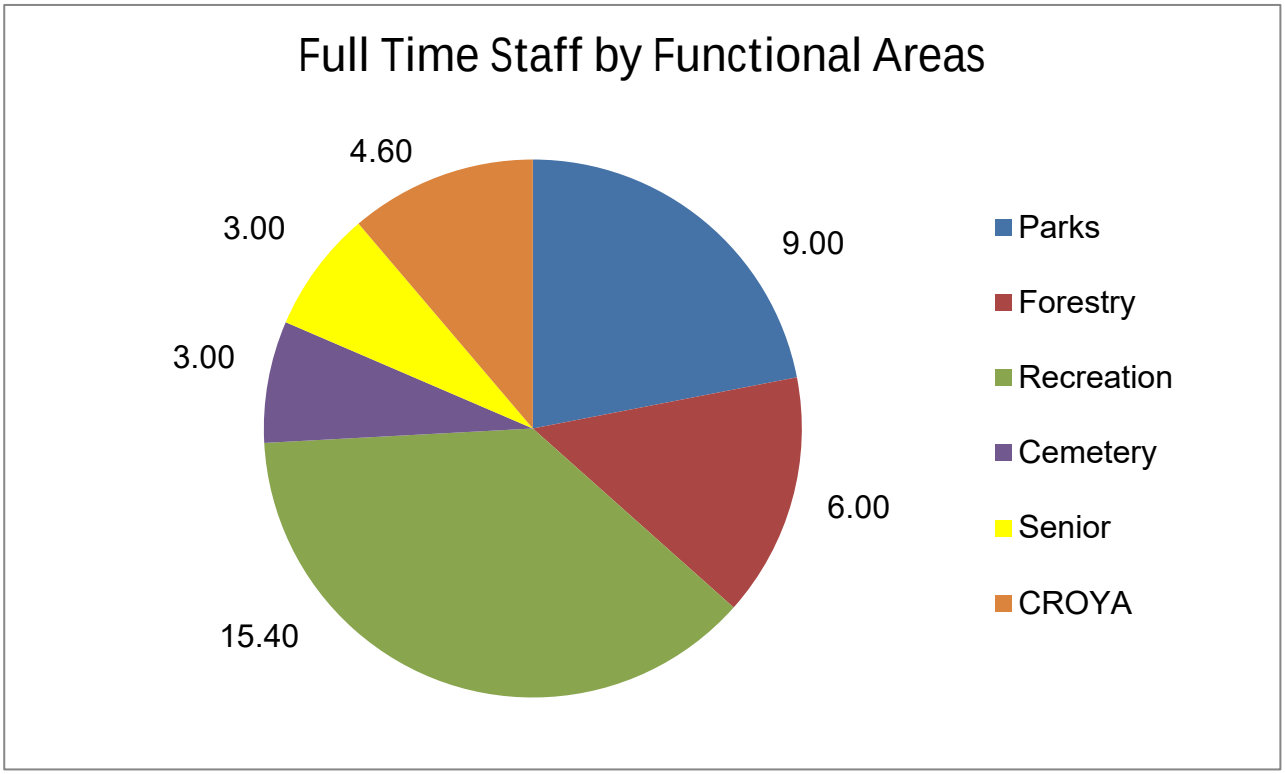
- Included resources to enhance athletic field maintenance budget
- Includes additional $50,000 in Recreation administration budget for future feasibility study on Recreation Center
- Increase in temporary salaries to cover the State mandated minimum wage increases to $11.00 on January 1, 2021

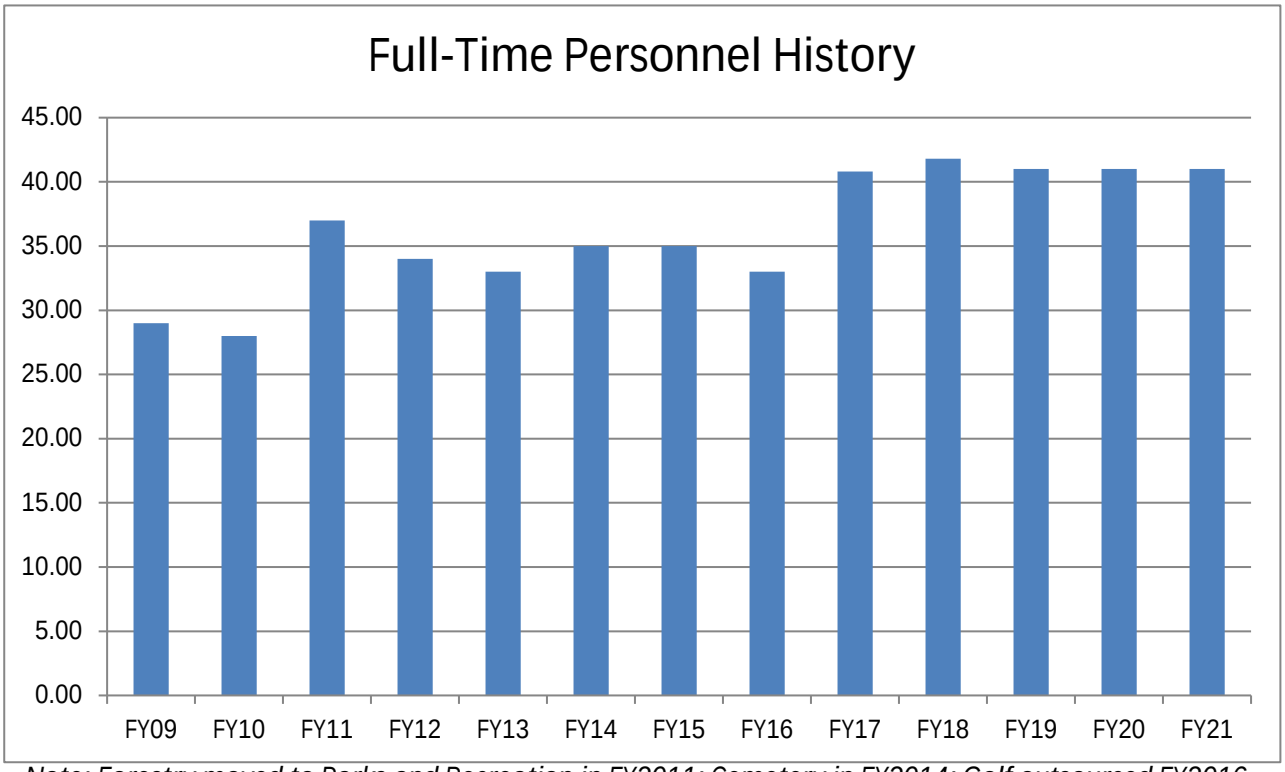
Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Target
Parks				
Percentage of athletic field closures due to field conditions	-	6%	12%	5%
Average age of playground structures	6.9	7.9	8.9	10
Recreation				
Annual attendance at free community events	4,500	4,650	4,750	4,500
Forestry				
Annual number of trees planted	330	390	300	300
Annual percentage of tree inventory pruned (15% = 7 year cycle)	9%	6%	6%	15%
Golf				
Course Utilization Rate (# Rounds Sold/Total Available Rounds)	58%	58%	57%	63%
Annual repeat business percentage (golf outings only)	86%	97%	95%	93%
Golf Course Net Promoter Score (measures customer experience)	70.5	76.1	76.1	70
Cemetery				
Cemetery Utilization Rate (Percentage of total utilization/capacity of lots and niches	79.5%	80%	80.3%	+ 0.5% Annually

Parks and Recreation Department FY2021



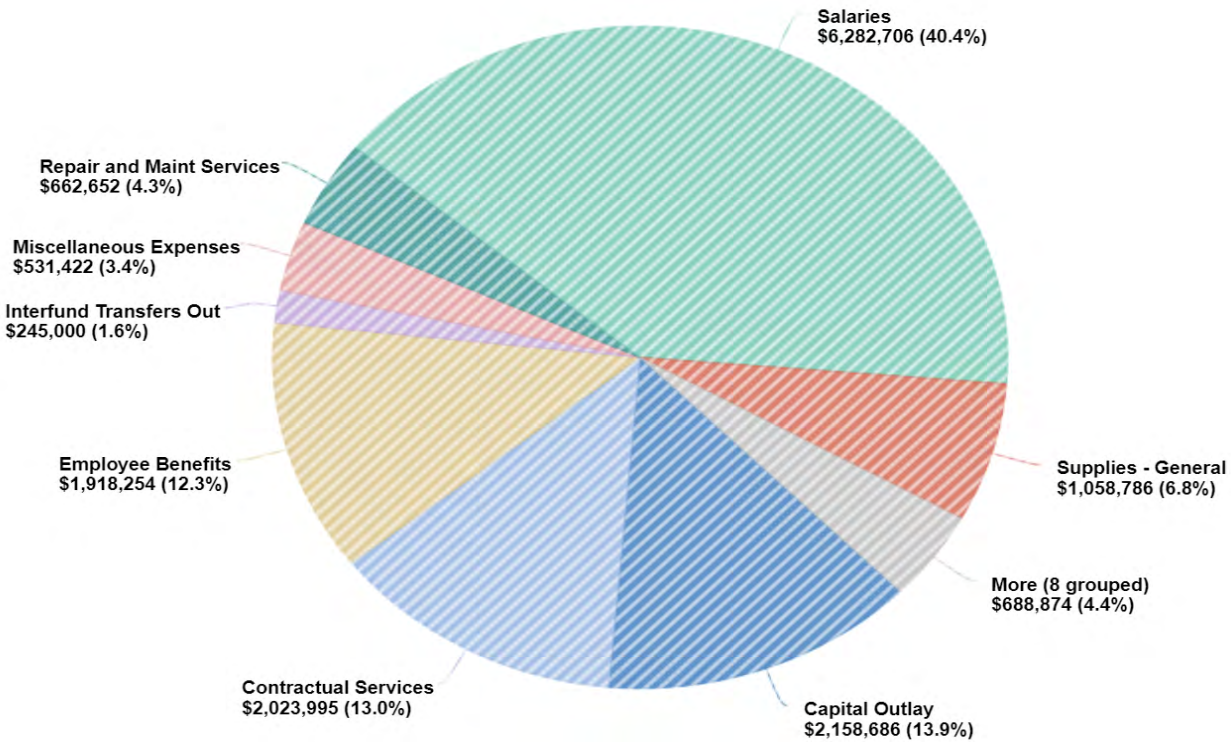
THE CITY OF LAKE FOREST
FY2021
PARKS AND RECREATION





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.

FY21 EXPENSES



Budget Data

FY2020 Amended	$16,294,303
FY2021 Budget	$15,570,375
Change from Prior Year:	-$723,928

PARKS AND RECREATION

	FY2020 Amended	FY2021 Budget	Change
Parks	$2,891,083	$2,883,164	-0.27%
Forestry	$1,098,453	$1,157,468	5.37%
Recreation	$5,256,226	$5,331,480	1.43%
Special Recreation	$499,817	$498,839	-0.20%
Golf Course	$2,105,815	$1,880,597	-10.70%
Cemetery	$3,200,877	$2,597,224	-18.86%
CROYA	$608,798	$615,895	1.17%
Seniors	$633,234	$605,708	-4.35%
	$16,294,303	$15,570,375	-4.44%

Decreases in Golf Course, Cemetery Fund and Senior Resources are due to FY2020 capital expenses.

PARKS

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
ESTIMATED REVENUES					
009	GRANTS/CONTRIBUTIONS	51,507	43,000	36,780	40,000
010	CHARGES FOR SERVICES	62,421	52,500	27,451	51,500
TOTAL ESTIMATED REVENUES		113,928	95,500	64,231	91,500
APPROPRIATIONS					
100	SALARIES AND WAGES	1,204,139	1,250,806	1,222,507	1,281,276
101	EMPLOYEE INSURANCE	215,160	293,014	191,062	234,876
102	OTHER EMPLOYEE BENEFITS	90,804	93,435	94,315	94,297
103	EMPLOYER PENSION COSTS	132,707	145,209	125,685	148,865
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	91,862	97,724	98,739	102,058
400	CONTRACTUAL SERVICES	333,401	323,500	325,481	397,500
601	UTILITIES	6,631	6,970	6,970	8,706
500	INTERNAL SERVICES	176,221	179,805	179,805	183,686
600	SUPPLIES	146,205	145,400	137,976	176,900
701	CAPITAL IMPROVEMENTS	150,000	255,000	255,000	155,000
700	OPERATING CAPITAL	71,634	100,220	101,701	100,000
TOTAL APPROPRIATIONS		2,618,764	2,891,083	2,739,241	2,883,164

FORESTRY

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
100	SALARIES AND WAGES	529,752	575,653	569,699	608,344
101	EMPLOYEE INSURANCE	118,427	134,686	121,741	135,902
102	OTHER EMPLOYEE BENEFITS	40,724	43,736	44,578	46,237
103	EMPLOYER PENSION COSTS	57,563	66,115	57,446	70,038
300	OTHER OPERATING	18,352	15,675	15,692	16,222
400	CONTRACTUAL SERVICES	62,232	62,000	65,414	92,000
500	INTERNAL SERVICES	149,424	153,338	153,338	144,975
600	SUPPLIES	42,963	44,750	36,873	40,750
700	OPERATING CAPITAL	3,277	2,500	2,000	3,000
TOTAL APPROPRIATIONS		1,022,714	1,098,453	1,066,781	1,157,468

RECREATION

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
ESTIMATED REVENUES					
009	GRANTS/CONTRIBUTIONS	166,421	140,102	157,062	146,000
010	CHARGES FOR SERVICES	2,734,370	3,311,211	2,286,836	2,247,476
TOTAL ESTIMATED REVENUES		2,900,791	3,451,313	2,443,898	2,393,476
APPROPRIATIONS					
100	SALARIES AND WAGES	2,699,586	2,748,279	2,737,655	2,838,299
101	EMPLOYEE INSURANCE	257,166	301,567	250,426	291,648
102	OTHER EMPLOYEE BENEFITS	202,922	208,721	206,107	213,154
103	EMPLOYER PENSION COSTS	162,913	151,930	156,248	170,436
200	CONTRA ACCOUNTS				
300	OTHER OPERATING	170,894	190,108	175,206	190,669
400	CONTRACTUAL SERVICES	509,712	579,837	526,323	650,579
500	INTERNAL SERVICES	241,893	252,354	252,354	253,604
601	UTILITIES	43,403	46,000	42,831	43,500
600	SUPPLIES	380,644	419,057	310,860	394,591
700	OPERATING CAPITAL	159,420	260,500	195,285	195,000
701	CAPITAL IMPROVEMENTS		47,873	60,468	
800	INTER-FUND TRANSFERS	362,000	50,000	95,000	90,000
TOTAL APPROPRIATIONS		5,190,553	5,256,226	5,008,763	5,331,480

NOTE: FY20 projected deficit is due to the cancellation of spring activities and programs due to the COVID 19 pandemic and Governor's stay-at-home order. For FY21, the City has opted to budget for summer activities and program expenses, but not the associated revenues, as a very conservative projection. It is anticipated that if summer activities can be conducted, revenue would increase, and if not, expenses would decrease.

SPECIAL RECREATION

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
001	PROPERTY TAXES	464,028	474,817	474,817	483,839
014	INTEREST/INVESTMENTS	17,108	15,000	12,000	10,000
TOTAL ESTIMATED REVENUES		481,136	489,817	486,817	493,839
100	SALARIES AND WAGES	43,319	43,409	47,280	45,650
101	EMPLOYEE INSURANCE	952		2,890	3,040
102	OTHER EMPLOYEE BENEFITS	3,289	3,321	3,117	3,492
103	EMPLOYER PENSION COSTS	4,788	5,209	4,926	5,000
400	CONTRACTUAL SERVICES	255,827	277,494	277,494	289,971
701	CAPITAL IMPROVEMENTS	23,913	170,384	502,654	151,686
TOTAL APPROPRIATIONS		332,088	499,817	838,361	498,839

CEMETERY

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
009	GRANTS/CONTRIBUTIONS	10,360	532,000	32,000	12,000
010	CHARGES FOR SERVICES	943,970	647,600	666,700	737,900
011	FINANCE/ADMIN SERVICES	36,872	30,000	30,000	30,000
014	INTEREST/INVESTMENTS	760,846	50,000	580,000	50,000
017	OTHER REVENUE	720		453	
020	BOND PROCEEDS/FINANCING		1,165,000		1,600,000
TOTAL ESTIMATED REVENUES		1,752,768	2,424,600	1,309,153	2,429,900
100	SALARIES AND WAGES	286,448	298,004	302,595	309,926
101	EMPLOYEE INSURANCE	50,776	72,806	63,838	68,710
102	OTHER EMPLOYEE BENEFITS	21,398	22,397	23,207	23,309
103	EMPLOYER PENSION COSTS	29,118	34,366	29,450	35,797
200	CONTRA ACCOUNTS	(9)		(21,972)	
300	OTHER OPERATING	159,979	40,666	87,866	41,396
400	CONTRACTUAL SERVICES	87,965	67,715	66,215	66,960
601	UTILITIES	11,647	16,861	15,090	16,590
500	INTERNAL SERVICES	38,570	48,702	48,702	44,736
600	SUPPLIES	30,879	49,750	47,564	45,800
700	OPERATING CAPITAL	13,711	14,000	12,000	14,000
701	CAPITAL IMPROVEMENTS	200,936	2,535,610	485,200	1,930,000
TOTAL APPROPRIATIONS		931,418	3,200,877	1,159,755	2,597,224

GOLF COURSE FUND

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
009	GRANTS/CONTRIBUTIONS	228,332			
010	CHARGES FOR SERVICES	1,524,408	1,815,784	1,453,378	1,466,657
014	INTEREST/INVESTMENTS	9,939		9,543	
017	OTHER REVENUE	51,546	5,033	1,000	5,033
019	INTER-FUND TRANSFERS	362,000	50,000	95,000	50,000
TOTAL ESTIMATED REVENUES		2,176,225	1,870,817	1,558,921	1,521,690
100	SALARIES AND WAGES	537,775	567,755	531,764	568,139
101	EMPLOYEE INSURANCE	30,522	16,888	27,314	18,182
400	CONTRACTUAL SERVICES	440,807	540,205	425,307	511,317
102	OTHER EMPLOYEE BENEFITS	41,677	58,271	45,872	55,585
103	EMPLOYER PENSION COSTS	3,904	3,242	2,937	3,376
999	GASB AUDIT ENTRIES	186,617			
200	CONTRA ACCOUNTS			(6,451)	
300	OTHER OPERATING	70,531	76,789	71,549	81,921
601	UTILITIES	105,575	100,899	77,263	97,195
500	INTERNAL SERVICES	53,805	59,080	51,530	55,771
600	SUPPLIES	310,172	329,824	286,675	328,264
701	CAPITAL IMPROVEMENTS	93,968	235,000	247,740	50,000
900	DEBT SERVICE	16,874	113,520	113,520	110,847
700	OPERATING CAPITAL		4,342		
TOTAL APPROPRIATIONS		1,892,227	2,105,815	1,875,020	1,880,597

NOTE: FY20 projected deficit is due to the opening date of the course being delayed as a result of the COVID 19 pandemic and Governor's stay-at-home order. For FY21, the City has opted to budget expenses for a May 1 opening but revenue for a June 1 opening, as a very conservative projection. It is anticipated that if the course is open on May 1, revenue would increase, and if not, expenses would decrease.

CROYA
(Committee Representing Our Young Adults)

Mission Statement

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

Vision Statement

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

FY2020 Highlights

- CROYA provided the opportunity for hundreds of youth to create and participate in local and national service projects and leadership programs
- CROYA partnered with staff from local schools to teach a Peer Training curriculum to over 100 high school students
- CROYA youth and staff coordinated two weekend high school retreats providing huge social-emotional benefits to 175 students
- CROYA partnered with Activator Music Academy to provide hundreds of music lessons in the music studios at CROYA

FY2021 Initiatives and Programs

- CROYA's 40th Anniversary Celebration & Music Festival in Summer, 2020
- CROYA Alumni and professional artist Tom Quinn will paint the train viaduct wall mural to commemorate CROYA's 40th Anniversary
- CROYA will build on its already strong partnership with Lake Forest College, providing part-time jobs and internships to many college students
- CROYA will create new ways of putting the CROYA values into action: Acceptance, Respect, Empathy, and Accountability

FY2021 Budget Notes

- A portion of the contractual account line item is dedicated to expenditures for CROYA's 40th Anniversary celebration, including promotional items, music festival costs, and decorations.
- CROYA's expenditures for the 40th Anniversary celebration will be complemented by funds from the CROYA Foundation for the music stage and the painting of the viaduct wall mural. The CROYA Foundation also will continue to fund multiple scholarships and senior awards.
- CROYA youth sold over $8,000 worth of plants in the annual Poinsettia Sale fund-raiser, with over $4,000 in profits.

Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Target
# of CROYA Youth Programs and Meetings	277	261	300	300
# of Youth Contacts - Programs and Meetings	7940	7883	7,000	7,000
# of Youth Contacts - After School Student Union hours	4423	3983	3,000	3,000

Dickinson Hall

Mission Statement

Dickinson Hall offers educational, social and cultural opportunities for adults, as well as services fostering independence, involvement and personal growth in a welcoming and dynamic environment.

Vision Statement

Create a positive image of aging; to provide information, referrals, educational and social opportunities for all seniors; and to be the go-to resource for anyone 50+, newly retired, or new to the area.

FY2020 Highlights

- Purchased new 14-passenger bus with wheelchair accessibility through a public-private-partnership
- Supported the Senior Resources Commission Grove Campus affordable senior housing project
- Increased membership to over 1,000 (almost a 10% increase since FY15)
- Annual Police Picnic and Firefighters' Chili program at Dickinson Hall
- Implemented evening summer parties to attract "younger-older" adults
- Completed a Dickinson Hall Survey
- Increased health/wellness awareness through an expanded fitness program and multiple educational opportunities

FY2021 Initiatives and Programs

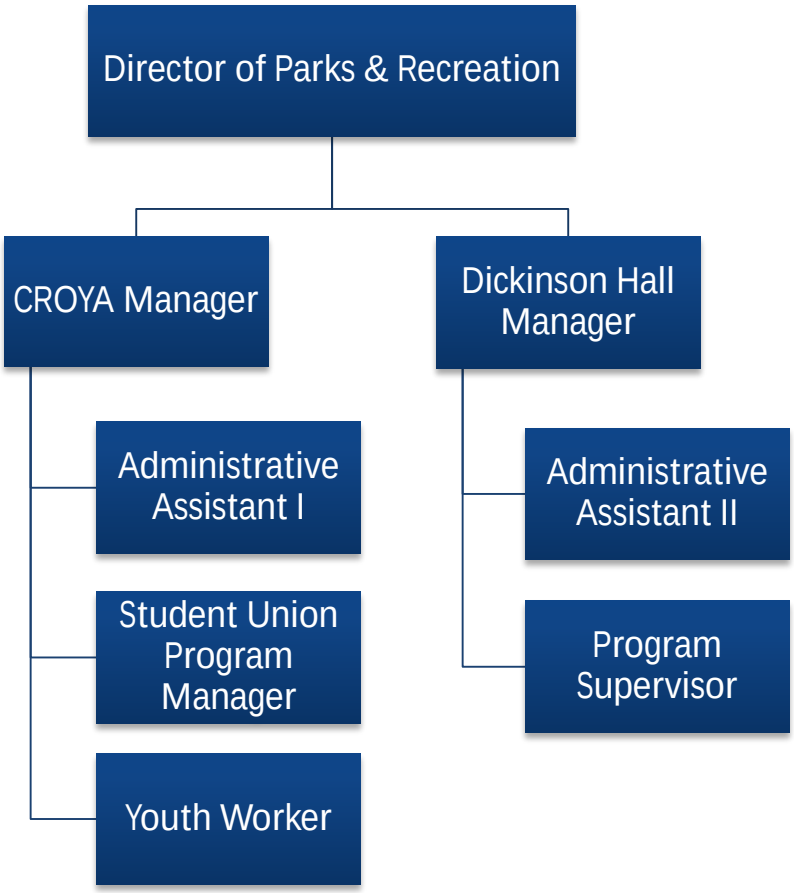
- Create a robust volunteer program to reduce operational expenses and maintain a positive and supportive atmosphere
- Continue to support the development of Grove Campus affordable senior housing project
- Increase sponsorships to cover more programming expenses
- Increase community involvement and awareness through special events, special outreach, and partnership opportunities
- Coordinate efforts with the LF/LB Senior Citizens Foundation to provide financial support to increase vibrancy of Dickinson Hall to attract "younger-older" adults

FY2021 Budget Notes

- The Senior Resources Commission and Dickinson Hall Staff are evaluating the capital needs for the facility.
- The Senior Advocate's position at Dickinson Hall is funded by the Lake Forest/Lake Bluff Senior Citizen's Foundation and other outside support.

Performance Measures	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Target
Senior Center Memberships	943	973	1,010	1,000
# of individual seniors receiving case management and assistance from Senior Advocate	393	386	390	390
% of members participating in programs	53	62	60	60

CROYA (Committee Representing Our Young Adults) and Dickinson Hall (Senior Center) FY 2021



CROYA

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
010	CHARGES FOR SERVICES	130,861	123,500	121,281	128,500
TOTAL ESTIMATED REVENUES		130,861	123,500	121,281	128,500
100	SALARIES AND WAGES	337,198	353,975	336,427	357,520
101	EMPLOYEE INSURANCE	69,627	72,808	69,745	75,184
102	OTHER EMPLOYEE BENEFITS	25,795	26,845	26,148	27,235
103	EMPLOYER PENSION COSTS	35,850	39,633	34,086	40,245
300	OTHER OPERATING	72,666	76,100	70,701	75,600
400	CONTRACTUAL SERVICES	17,816	18,000	18,000	18,000
500	INTERNAL SERVICES	10,045	10,779	10,779	11,148
601	UTILITIES	3,561	3,908	3,908	3,675
600	SUPPLIES	6,579	6,750	7,168	7,288
TOTAL APPROPRIATIONS		579,137	608,798	576,962	615,895

DICKINSON HALL

	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET
009	GRANTS/CONTRIBUTIONS	117,535	122,000	155,900	120,000
010	CHARGES FOR SERVICES	216,207	244,625	199,974	213,321
014	INTEREST/INVESTMENTS	4,233	3,500	3,728	2,500
017	OTHER REVENUE	40		2,442	
019	INTER-FUND TRANSFERS	240,529	265,722	228,180	274,222
TOTAL ESTIMATED REVENUES		578,544	635,847	590,224	610,043
100	SALARIES AND WAGES	274,693	294,229	262,034	273,552
101	EMPLOYEE INSURANCE	59,403	62,231	56,889	63,970
102	OTHER EMPLOYEE BENEFITS	20,542	21,934	19,978	20,352
103	EMPLOYER PENSION COSTS	24,588	27,436	21,707	24,954
300	OTHER OPERATING	125,442	122,050	112,749	118,750
400	CONTRACTUAL SERVICES	36,956	50,734	35,687	50,234
601	UTILITIES	9,041	9,289	9,289	8,613
500	INTERNAL SERVICES	18,264	21,831	21,831	21,983
600	SUPPLIES	19,165	23,500	15,510	23,300
701	CAPITAL IMPROVEMENTS			60,418	
TOTAL APPROPRIATIONS		588,094	633,234	616,092	605,708

CITY OF LAKE FOREST
FISCAL YEAR 2020-2021
PERSONNEL SCHEDULE
BUDGETED POSITIONS

The table below shows the budgeted full-time positions by position title. The full-time positions had a few changes from FY20 to FY21, but overall number stayed the same. The changes are: adding a new IT Director position; reclassifying the Assistant to the City Manager to Assistant City Manager; reclassifying an Accountant and Admin Clerk III-Payroll positions to Staff Accountant I; reclassifying a Building Inspector position to an Admin Assistant I position; and eliminating an Admin Assistant 1 temporary position.

FULL TIME POSITION TITLE	**2018-2019 ACTUAL**	**2019-2020 ACTUAL**	**2020-2021 DEPT REQUEST**
CITY MANAGER	1	1	1
FINANCE DIRECTOR	1	1	1
IT DIRECTOR	0	0	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	1	1	1
DEPUTY FIRE CHIEF	1	1	1
FIRE ADMIN DIVISION CHIEF	1	1	1
POLICE COMMANDER	5	5	5
FIRE BATTALION CHIEF	3	3	3
ASSISTANT DIRECTOR OF FINANCE	1	1	1
ASSISTANT DIRECTOR OF IT	1	1	1
CODE ENFORCEMENT OFFICER	1	1	1
LEAD PLAN REVIEWER	1	1	1
CROYA MANAGER	1	1	1
SENIOR RESOURCES MANAGER	1	1	1
SUPERINTENDENT	4	4	4
ASSISTANT CITY MANAGER	0	0	1
ASSISTANT TO CITY MANAGER	1	1	0
POLICE SERGEANT	3	3	3
FIRE LIEUTENANT	6	6	6
SUPERVISOR II	6	6	6
SUPERVISOR I	3	3	3
BUSINESS ANALYST	1	1	1
ENGINEERING SUPERVISOR	1	1	1
POLICE OFFICER	30	30	30
FIRE FIGHTER	21	21	21
ENGINEERING ASSISTANT	3	3	3
ACCOUNTANT	1	1	0

CITY OF LAKE FOREST
FISCAL YEAR 2020-2021
PERSONNEL SCHEDULE
BUDGETED POSITIONS

FULL TIME POSITION TITLE	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 DEPT REQUEST
STAFF ACCOUNTANT I	0	0	2
PC/LAN SUPPORT SPECIALIST	1	1	1
BUILDING INSPECTOR	4	4	3
WATER PLANT OPERATOR	6	7	7
PROGRAM MANAGER	6	6	6
ASSISTANT PLANNER	1	1	1
PLAN REVIEWER	1	1	1
COMMUNICATIONS MANAGER	1	1	1
HUMAN RESOURCES SPECIALIST	1	1	1
CITY CLERK	1	1	1
PROGRAM SUPERVISOR	6	6	6
YOUTH WORKER	2	2	2
MAINTENANCE WORKER II	41	41	41
MAINTENANCE WORKER I	1	1	1
PARTS TECHNICIAN	1	1	1
MECHANIC	4	4	4
COMMUNITY SERVICE OFFICER	1	1	1
MARKETING & COMMUNICATIONS SPECIALIST	1	1	1
ASSISTANT SENIOR DIRECTOR	1	1	1
ADMINISTRATIVE PLANNER/TECHNICIAN	1	1	1
ADMINISTRATIVE ASSISTANT II	7.75	8.75	8.75
MANAGEMENT ANALYST	1	1	1
ACCOUNT CLERK III	4	4	3
ADMINISTRATIVE ASSISTANT I	5	4	4
RECORDS CLERK	4	4	4
TECHNICIAN	1	1	1
FULL TIME PERSONNEL	208.75	209.75	209.75

NUMBER OF SEASONAL EMPLOYEES OVER 1,000 HOURS

2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 DEPT REQUEST
54	54	57

NUMBER OF SEASONAL EMPLOYEES UNDER 1,000

2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 DEPT REQUEST
275	281	292

THE CITY OF LAKE FOREST
PAY PLAN FY2021

OPERATIONAL AND CLERICAL CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Maintenance Worker I	$41,539	$43,843	$46,148	$48,452	$50,756	$53,061	$55,365
Graphic Designer	$49,571	$51,640	$53,710	$55,779	$57,848	$59,918	$61,987
Account Clerk II Administrative Assistant I Program Assistant	$50,513	$53,612	$56,711	$59,810	$62,908	$66,007	$69,106
Records Clerk	$51,745	$55,368	$58,991	$62,614	$66,237	$69,860	$73,483
Account Clerk III Administrative Assistant II	$53,009	$56,905	$60,800	$64,696	$68,591	$72,487	$76,382
Community Services Officer	$54,053	$57,935	$61,816	$65,698	$69,579	$73,461	$77,342
Maintenance Worker II Parts Technician	$55,028	$59,081	$63,134	$67,187	$71,240	$75,293	$79,346

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

THE CITY OF LAKE FOREST
PAY PLAN FY2021

PROFESSIONAL AND TECHNICAL CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Program Supervisor Youth Worker	$51,285	$54,542	$57,799	$61,056	$64,312	$67,569	$70,826
Mkting/Commun Specialist	$61,681	$64,906	$68,130	$71,355	$74,579	$77,804	$81,028
City Clerk Staff Accountant I Human Resources Specialist	$64,401	$67,768	$71,134	$74,501	$77,868	$81,234	$84,601
Engineering Technician Planning Technician	$62,768	$67,093	$71,418	$75,743	$80,067	$84,392	$88,717
Water Plant Operator	$63,320	$67,259	$71,199	$75,138	$79,077	$83,017	$86,956
Mechanic	$65,887	$69,917	$73,946	$77,976	$82,006	$86,035	$90,065
Staff Accountant II	$68,193	$72,289	$76,384	$80,480	$84,576	$88,671	$92,767
Building Inspector Engineering Assistant	$69,664	$74,241	$78,817	$83,394	$87,971	$92,547	$97,124
PC/LAN Support Specialist Plan Reviewer Business Analyst	$71,536	$76,285	$81,034	$85,783	$90,532	$95,281	$100,030
Firefighter^	$65,536	$70,933	$72,807	$79,483			
Firefighter Paramedic	$70,993	$75,119	$79,820	$85,663	$90,124	$95,775	$102,671
Police Officer	$69,662	$74,363	$79,063	$83,350	$88,027	$92,704	$104,074

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

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 FY2021

SUPERVISORY CLASSIFICATION

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Supervisor I Lead Code Enforcer Lead Plan Reviewer	$82,243	$85,959	$89,675	$93,391	$97,107	$100,823	$104,539
Chief Water Plant Operator Engineering Supervisor Cemetery Sexton Supervisor II	$90,000	$93,372	$96,745	$100,117	$103,489	$106,862	$110,234
Fire Lieutenant Paramedic	$106,085	$109,905	$111,604	$113,304	$115,003	$116,702	$118,401
Police Sergeant	$109,141	$111,444	$113,746	$116,049	$118,351	$120,654	$122,956

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 FY2021

MANAGERIAL AND ADMINISTRATIVE CLASSIFICATION

POSITION	MINIMUM	MAXIMUM
Management Intern	$38,125	$50,078
Assistant Planner	$52,267	$72,181
Management Analyst Planner Program Manager	$64,152	$88,461
Assistant to the City Manager CROYA Manager Senior Resources Manager Senior Planner	$69,558	$105,150
Communications Manager	$67,512	$108,028
Assistant Director of Finance/IT	$100,151	$134,347
Superintendent	$116,510	$134,347
Assistant City Manager	$105,201	$135,117
Fire Battalion Chief Fire Division Chief Police Commander	$127,090	$136,984
Deputy Fire Chief Deputy Police Chief	$141,520	$153,820

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 FY2021

EXECUTIVE CLASSIFICATION

POSITION	
Level I	
City Manager	Merit

Level II	Merit
Director of Community Development	
Director of Finance	
Director of Human Resources	
Director of Innovation and Technology	
Director of Parks and Recreation	
Director of Public Works	
Fire Chief	
Police Chief	

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.

2020 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
Community Development	Plan Reviews/ Permit Issuance/ Inspections	Examine plans for compliance with applicable codes and regulations. Coordinate reviews by various staff. Upon confirmation of compliance, issue permit to authorize construction. Visit job sites as required by the Code to assure safe construction, cleanliness of site and consistency with approved plans	Core
	Code Updates	On an ongoing basis, review, update, modify the City Code and adopt updated National and State Code as appropriate. Updates should reflect new laws, court decisions, development trends, community goals	Core
	Economic Development	Serve as an ally to commercial property owners and business owners. • Offer early consultations on development related matters; • Provide on-site inspections to facilitate interior and/or exterior improvements; • Expedite plan reviews and permitting once required approvals are in place Serve as a resource for potential businesses in identifying possible locations and in making connections with property owners. Continually monitor issues of importance to the business district and surrounding residential neighborhoods including: parking, signage, traffic, trash/recycling, hours of operation and others. Problem solve on an ongoing basis to support the vitality of the business districts. Offer planning support for community events	Core
	Development/Design Reviews	Oversee the public review process and Board and Commission consideration of all petitions related to development and redevelopment of properties throughout the City. Provide direct guidance to design professionals, contractors, property owners, real estate professionals, developers and potential home buyers beginning with pre-application conferences and continuing throughout the process	Core
	Code Enforcement	Investigate and respond to complaints and Code violations	Core

2020 Core/Elective Service Analysis

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

2020 Core/Elective Service Analysis

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

2020 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Annual Audit/Financial Report	Compliance with GASB and preparation of audit materials and annual report	Core
	Financial Management	Accounting, procurement, payroll, accounts payable, accounts receivable, water billing, debt planning, investing and strategic financial management	Core
	Support to City Council, Boards & Commissions	Finance Committee, Audit Committee agendas, minutes, research and reporting	Core
	Vehicle Stickers	Coordinate vehicle sticker, parking and pet tag program	Core
	Real Estate Transfer Tax	Administration	Core
IT	Internal Information Services	User Help Desk support, disaster recovery/business continuity, VM server environment/iSeries maintenance and upgrades, data and network security, file and database management, Internet/Intranet support, email maintenance, cloud services, server/desktop/mobile fleet management, print services management	Core
	Communications	ShoreTel IP phone system, email systems, wireless data access, remote data access, leased line management, City fiber network, aggregate ISP management	Core
	Strategic Planning	Oversee/manage new technology initiatives, administer 5-year technology master plan, inter-agency collaboration	Core
	Inter-agency information services	Glenview consolidated dispatch; Lake Bluff and Bannockburn - building permits; Library payroll, A/P, GMBA	Elective
Fire	Fire Suppression	Structure fires, gas odor investigations, CO alarms, fire alarms, special service calls, investigations, mutual aid calls	Core
	Fire & Medical Training	Required to meet state and federal mandates. Enhances resident safety	Core

2020 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Specialized Response Teams	Hazmat, water rescue, high angle, below grade, trench rescue, structural collapse, wildfires, mutual aid calls	Core
	Emergency Medical Services, auto accidents, unique incidents for Lake Forest, Lake Bluff	Critical medical and trauma care	Core
	Fire prevention: inspections, smoke detector installations, public education programs	Vital to the safety and well-being of the community	Core
	Contractual Fire Suppression & Emergency Medical Services - Knollwood	Contractual arrangement to provide fire suppression and emergency medical services to nearby community	Elective
	Special Event Assistance: Festival & Fireworks, Bagpipes/ Bonfire, Tree Lighting ceremony, Lake Forest Day, County events, blood pressure checks, LFHS/LFC football games	Emergency medical services enhancement and safety. LFHS and LFC are required to have an ambulance as a stand-by unit	Elective
Human Resources	Salary and compensation administration	Payroll, medical/dental insurance, pensions, collective bargaining	Core
	Property and liability insurance administration	Liability/worker's comp claims, federal reporting/posting compliance, Executive Safety Committee	Core

2020 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Contracts	Life insurance, retiree medical savings plan, deferred compensation, tuition reimbursement, longevity bonus, flex contribution, paid leave	Core
	Employment policies and personnel practices/ administration.	Policy development/compliance, drug testing, disciplinary oversight, legal compliance and records management	Core
	Employee Recruitment and Retention (Benefits)	Voluntary benefit programs, flexible spending account, employee activities, training, Employee Assistance Program, Wellness Program and employee communications	Elective
OCM/Clerk	Support to City Council	Preparation of agendas and minutes	Core
	Process core permits, licenses and certificates	Birth/death, liquor, freedom of information requests	Core
	Process permits, licenses and certificates-other	Landscaping, solicitation permits	Elective
OCM/Legislative & Legal	Support to City Council, Boards & Commissions	Research, reporting and coordination of studies to aid in development of ordinances/resolutions for the establishment and/or maintenance of public policy. Coordination of meetings, activities and events	Core
	Legal Services	Research, consultation, preparation of documents, litigation and prosecution	Core
OCM/LFTV	Meetings and Events	Video recording and broadcasting of City Council and Plan Commission meetings	Core
	Meetings and Events	Video recording and broadcasting of other Board and Commission meetings	Elective
	City event information and community programming	Video recording and broadcasting of Lake Forest Day, 4th of July LB parade, Boards & Commissions Dinner, segments for Economic Development, CROYA, Rec, OCM and Seniors	Elective

2020 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Community Groups	Video recording for non city-sponsored special events or meetings of community groups in LF and LB	Elective
OCM/Public Information, Community Relations and Economic Development	Public information	Development of Dialogue and other information in print and electronic format, web site management and development, social media management, press releases, public relations, media relations, brand promotion, advertising, community and business relations	Core
	Public information	Assist Public Safety Departments in emergency information dissemination and management	Core
	Communications support to departments	Develop promotional pieces for referenda, construction projects, news, seasonal issues and City-sponsored special events	Elective
	Special Event Management	Create, coordinate and process City-sponsored special events pursuant to City Policy	Elective
	Economic Development Assistance	As appropriate, collaborate with new and existing businesses (primarily retail, sales, food) on economic development initiatives and assist other departments with outreach and communication efforts to the business community	Elective
Police/Patrol Division	Staffed by 24 officers and 6 supervisors, divided into 3 shifts, providing sworn police coverage 24/7/365.	Respond to all calls for service, crash reports, misdemeanor and felony crime reports, patrolling and traffic enforcement	Core
Police/Investigations Division	Supervised by 1 commander and staffed by 5 detectives (3 for general case work, 1 for SD 67 and 1 for SD 115) for 24/7/365 coverage.	Completes complex investigations (i.e. abuse, sudden death, burglaries); usually felonies. School detectives spend a majority of their time in the schools, working with staff and students	Core

2020 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
Police/Records Division	4 full-time civilian clerks process all police records and man the police department lobby 60 hours each week.	Ensures reports, citations, FOIA requests are completed, stored for reference and delivered. Provide staffing for extended lobby hours	Core
Police/Community Service Officers	1 full-time and up to 6 part-time civilian CSOs support department operations that do not require a sworn officer.	Answer calls that do not require a sworn officer, provide parking enforcement, handle traffic direction at crashes, road closures and special events, animal calls and help maintain the police station, police cars and other equipment	Core
Police/School Crossing Guards	3 seasonal civilian employees.	Intersections Covered: Deerpath & Hastings, Deerpath & Green Bay, Green Bay & Greenwood	Elective
Police/Research Analyst	1 part-time civilian employee	Prepare new ordinances and CC presentations. Assist with grant preparation. Research future cost savings and revenue sources. Analyze crime trends and provide data to patrol	Elective
Parks & Recreation/Rec	Programs	Free, fee-based or profit-making for all recreational areas	Core
	Facility Rentals/Services at Rec Center, Stirling Hall, Everett School, Wildlife Discovery Center and all Parks	Room rentals, birthday party services, game room, meeting spaces, , tennis and sport courts, pavilions	Elective
	Support Services for Community	Community special event support,	Core
Parks & Recreation/Golf Course	Facility and Maintenance	18 holes, driving range, lessons, pro shop, leagues, restaurant and outings	Core
Parks & Recreation/Parks	Amenities	Benches, tables, fountains, playgrounds, trash/recycling receptacles	Core
	Trails	Walking paths, bike trails, nature hiking	Core
	Athletic Turf and Ball Fields	Fencing, backstops, play surfaces, mowing, lining fields, placing goals	Core

2020 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Green Services, Landscaping and Ground Maintenance	Landscaping, mowing, mulching, leaf pickup, shrub bed maintenance on City parkways/public buildings	Core
	Natural Areas Maintenance	Regular maintenance of natural areas city-wide, including: controlled burns, weed control, brush removal	Core
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	Core
	Beach Maintenance	Beach sand raking/cleaning, lakefront dredging, memorial bench maintenance	Elective
	Support Services for Community	Community special event support, Market Square Foundation, memorials program	Elective
	Turf and Field Maintenance	Pesticide/fertilization, irrigation systems, ice rink maintenance	Elective
Parks & Recreation/Forestry	Tree Care	Planting, removal and trimming of City-owned trees in public right-of-ways, City property. Also includes emergency storm damage response and sidewalk/sign brush and tree clearing	Core
	Snow/Ice Removal	Plowing and salting of all City streets, parking lots, sidewalks and public building sidewalks	Core
	Natural Areas Maintenance	Regular maintenance of natural areas city-wide, including: controlled burns, weed control, brush removal. Also includes ravine tree removal and invasive species control	Core
	Insect/Disease	Public safety, well-being, enforcement of existing ordinance and property value enhancement, includes mosquito abatement program and all tree related chemical applications	Core
	Holiday Tree Lighting Program	Includes the installation of holiday lights on city trees in the CBD and installation of both holiday trees	Elective
	Resident Forestry Services	Forestry services for residents, including: woodchip delivery, special brush pickups, native tree/plant sale, resident tree consulting, tree inventory maintenance	Elective

2020 Core/Elective Service Analysis

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

2020 Core/Elective Service Analysis

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

2020 Core/Elective Service Analysis

Department/Section	Service	Description	Assessment
	Volunteers	Meaningful volunteer opportunities: income tax preparation, daily telephone reassurance, business mentors, volunteer drivers, etc.	Core
	Health education programs	Health lectures and screening	Elective
Dickinson Hall/Counseling, Independent Living Support	Senior Advocate	Counseling and emotional support, independent living services, Medicare and insurance assistance, financial aid, 2000+ client contacts annually Medical Lending Closet	Core
Dickinson Hall/Social Events	Lunches, lectures, arts, crafts, games, sports, day trips	Fee-based and free programs that provide a social network and create a sense of community	Core

CITY OF LAKE FOREST
PAYROLL FORECAST

General Fund

	FY20 Budget	FY20 Estimate	FY21 Budget	FY22 Forecast	FY23 Forecast	FY24 Forecast	FY25 Forecast
Salaries	15,187,451	14,879,702	15,645,403	15,680,403	16,252,065	16,793,463	17,307,014
2.5% increases				392,010	406,302	419,837	432,675
Merit pool			70,000	70,000	70,000	70,000	70,000
Step/range increases			35,000	179,652	135,096	93,715	92,119
Overtime	857,736	1,043,651	849,519	870,757	892,526	914,839	937,710
Longevity	106,317	111,717	114,027	127,417	137,238	149,231	159,886
SS	651,423	663,367	664,591	694,949	722,658	747,893	773,638
IMRF	856,684	735,552	876,882	916,987	956,729	995,390	1,035,540
Medical	3,058,582	2,841,206	3,132,345	3,320,286	3,519,503	3,730,673	3,954,513
Dental	95,242	91,095	99,246	103,216	107,344	111,638	116,104
Police/Fire Pension	4,421,413	4,421,413	5,165,897	5,424,192	5,695,401	5,980,172	6,279,180
FlexiBenefits	26,010	26,010	26,112	26,112	26,112	26,112	26,112
Life	20,004	19,939	19,923	20,321	20,728	21,142	21,565
Unemployment	29,788	29,788	11,405	15,000	15,000	15,000	15,000
Total	25,310,650	24,863,440	26,710,350	27,841,302	28,956,702	30,069,105	31,221,057
$ Change			**1,399,700**	**1,130,952**	**1,115,400**	**1,112,403**	**1,151,952**
% Change		B to B	5.5%	4.2%	4.0%	3.8%	3.8%
	B to B excl Pol/Fire Pension		3.1%				
		B to Est Actl	7.4%				
FY20 Vacancy Savings:	447,210	Cost Per FTE:	179,517				

% Change:	FY21 Budget	FY22 Forecast	FY23 Forecast	FY24 Forecast	FY25 Forecast
IMRF	2.4%	4.6%	4.3%	4.0%	4.0%
Medical	2.4%	6.0%	6.0%	6.0%	6.0%
Dental	4.2%	4.0%	4.0%	4.0%	4.0%
Police/Fire Pension	16.8%	5.0%	5.0%	5.0%	5.0%

City of Lake Forest
Debt

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

The City maintains a "Aaa" bond rating by Moody's Investors Service, which was most recently affirmed in 2019. 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.

The table on the following page shows debt service requirements by fund. In December 2019, the City issued $17.665 million in general obligation refunding bonds, resulting in a savings of $1.3 million over the bond maturities. 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
FY21	76,275	20,826	149,943	522,924	255,545	576,221	752,763	582,050	2,442,333	107,673	5,486,552
FY22	79,350	21,108	151,903	524,725	252,700	581,263	747,013	609,425	2,295,793	102,885	5,366,163
FY23	77,213	21,404	153,956	527,361	253,700	577,763	738,963	615,925	2,313,377	96,415	5,376,075
FY24			156,108	518,316	259,200	573,513	735,763	622,050	2,028,920	92,167	4,986,036
FY25					258,950	568,513	732,263	627,800	785,853		2,973,378
FY26					258,200	567,763	733,463	638,175	782,728		2,980,328
FY27					256,950	571,013	721,838	633,050	784,353		2,967,203
FY28					260,200	568,013	720,038	647,800	785,603		2,981,653
FY29					265,200	553,413	1,136,475	850,838	786,478		3,592,403
FY30						823,913	1,131,600	876,338	781,688		3,613,538
FY31						833,813	1,218,200	900,488	783,988		3,736,488
FY32						847,238	1,209,800	841,438	785,688		3,684,163
FY33						864,013	1,170,000	833,525	781,788		3,649,325
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
	232,838	63,338	611,910	2,093,325	2,320,645	8,506,446	11,748,175	11,993,750	20,057,486	399,139	58,027,051

CITY OF LAKE FOREST, ILLINOIS

Demographic and Economic Information
Last Ten Fiscal Years

Fiscal Year	Population		Equalized Accessed Valuation (EAV)	Per Capita EAV	Personal Income	Per Capita Personal Income	Unemployment Rate
2010	21,600	(E)	2,890,654,508	133,827	1,665,187,200	77,092	5.8%
2011 *	19,375	(A)	2,717,547,097	140,260	1,493,657,500	77,092	7.5%
2012 *	19,375	(A)	2,565,080,023	132,391	1,493,657,500	77,092	6.8%
2013 *	19,375	(A)	2,378,047,139	122,738	1,493,657,500	77,092	6.7%
2014 *	19,375	(A)	2,253,547,404	116,312	1,493,657,500	77,092	6.7%
2015 *	19,375	(A)	2,250,468,636	116,153	1,493,657,500	77,092	5.4%
2016 *	19,375	(A)	2,307,936,059	119,119	1,493,657,500	77,092	4.7%
2017 *	19,375	(A)	2,443,072,671	126,094	1,493,657,500	77,092	4.6%
2018 *	19,375	(A)	2,533,957,443	130,785	1,493,657,500	77,092	3.9%
2019 *	19,375	(A)	2,531,126,514	130,639	1,493,657,500	77,092	3.7%

(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

	2019			2010		
Employer	Employees	Rank	% of Total City Population	Employees	Rank	% of Total City Population
Northwest Lake Forest Hospital	1,510	1	7.79%	1,760	1	8.15%
Hospira Inc.	-			1,400	2	6.48%
Pfizer	**	2				
Abbott	779	3	4.02%			
Trustmark Insurance Company	750	4	3.87%	721	4	3.34%
TAP Pharmaceutical Products				804	3	3.72%
Lake Forest College excludes student employees	439	5	2.27%	514	5	2.38%
Pactiv Corporation	388	6	2.00%	464	6	2.15%
Lake Forest Elem. S.D. No. 67	303	7	1.56%	357	7	1.65%
Packaging Corporation of America	298	9	1.54%			
Lake Forest H.S. District 115 teacher, support staff	296	8	1.53%	354	8	1.40%
City of Lake Forest	210	10	1.08%	249	10	1.15%
Brunswick Corporation Packaging Corp	-		0.00%	308	9	1.43%

Data Source
City staff contacted companies via mail.
** No response received

CITY OF LAKE FOREST, ILLINOIS

Principal Property Taxpayers
Current Year and Nine Years Ago

	2019			2010		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation
Hospira Inc	$ 16,646,512	1	0.66%	$ 23,152,678	1	0.80%
Abbot Laboratories	14,228,372	2	0.56%			
Lake Forest Place LLC	12,809,495	3	0.51%			
Pactiv Corporation	9,709,113	4	0.38%			
Northwestern Lake Forest Hospital	8,273,651	5	0.33%	7,917,041	6	0.27%
Lake Forest Landmark Co. LLC	7,568,928	6	0.30%	7,565,154	7	0.26%
Lake Forest Investments	7,257,981	7	0.29%			
Riggs & Co A Division of Riggs Bank N A	6,162,364	8	0.24%			
Trustmark Insurance Co	5,782,755	9	0.23%	8,068,615	5	0.28%
Lake Forest Landmark II	5,706,096	10	0.23%			
The Presbyterian Home				18,981,566	2	0.66%
CBIZ Property Tax Solutions				10,857,731	4	0.38%
Lake Products, Inc				13,258,521	3	0.46%
James Campbell Company, LLC				6,894,806	8	0.24%
Shawgate Lake Forest, LLC				5,869,658	9	0.20%
Opus North Corporation				5,279,279	10	0.18%
	$ 94,145,267		3.72%	$107,845,049		3.73%

Data Source

Office of the County Clerk

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.
2019 Column is 2018 Assessed Valuation
2010 Column is 2009 Assessed Valuation

CITY OF LAKE FOREST, ILLINOIS

Operating Indicators
Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
City Clerk										
Real Estate Transfer Tax (1)										
Number of Transactions	261	293	297	382	440	394	355	361	425	418
Rebates Issued	30	37	37	40	67	40	44	37	40	45
Birth Certificates Issued	2,751	1,940	2,821	2,675	2,250	2,556	2,575	2,474	2,807	2,759
Passports Issued (2)	108	48	29	0	0	0	0	0	0	0
Community Development										
Building permits issued	2,610	3072	3451	3197	3418	3667	3855	3632	3753	4275
Residential construction	4	7	11	7	13	20	27	21	9	13
Commercial construction	1	0	1	2	1	1	1	1	4	0
Building inspections conducted	8,060	8392	8645	8925	8651	9657	11009	11707	10798	11214
Public Safety										
Fire protection										
I.S.O. rating	4	4	4	4	4	4	4	3	3	3
Number of calls answered										
EMS	1,041	1,211	1,607	1,726	1,574	1,785	1,712	1,923	1,909	1,839
Fire	1,233	1,177	1,734	1,403	1,497	1,503	1,367	1,385	1,448	1,450
Police (calendar year)										
Non traffic arrests	424	385	335	237	191	89	166	129	76	157
Parking violations	8,472	8,757	7,114	7,013	5,979	5,250	3,907	5,396	4,325	6,891
Traffic violations	3,190	2,997	2,028	2,220	1,877	1,741	1,985	1,718	949	1,909
Public Works										
Streets										
Street resurfacing (miles) (calender year)	5.76	6.57	7.09	5.92	5.00	5.50	2.40	3.28	2.63	2.20
Number of snow events										
Salting	14	15	14	23	27	21	24	15	10	9
Plowing	15	20	12	12	21	20	10	5	10	9
Inches of snow	56	60	21	36	48	50	24	22	45	46
Sanitation										
Refuse collection customers	6,361	6,471	6,471	6,472	6,462	6,654	6,295	6,467	6,467	6,484
Parks and Recreation (3)										
Fitness										
Number of programs	349	334	322	264	336	181	346	215	200	257
Units of participation	1,355	1,393	1,196	1,060	1,587	1,216	1,271	1,473	1,430	1,446
Athletics										
Number of programs	278	157	309	283	270	341	168	275	237	466
Units of Participation	3,148	2,416	2,932	2,704	2,524	2,282	1,348	2,006	2,026	1,931
Lakefront, Early Childhood Education and Lifetime Activities										
Number of programs	306	420	395	319	294	126	130	176	161	228
Units of participation	1,402	1,344	1,424	1,576	1,380	752	1,393	1,221	1,385	1,679
Cultural Arts/Special Events										
Number of programs	292	320	270	306	286	87	147	286	246	31
Units of participation	2,274	2,262	2,008	1,972	1,999	1,329	1,579	4,133	4,743	5,064

CITY OF LAKE FOREST, ILLINOIS

Operating Indicators (Continued)
Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Wildlife Discovery Center, Ridge Teams Course and Adventure										
Number of programs	10	124	104	37	47	20	20	26	34	31
Units of participation	772	627	582	301	360	2263	2802	3685	2148	2233
Developed parks and recreation areas	10	10	10	10	10	10	11	11	11	10
Developed park acreage	395.5	415.0	404	404	404	404	405	405	405	344
Sites with playgrounds	8	8	8	9	9	9	9	9	9	9
Sites with baseball diamonds	7	7	8	8	8	8	8	8	8	8
Sites with soccer fields	7	7	7	7	7	7	7	7	7	7
Sites with basketball standards	4	5	5	5	5	5	5	5	5	5
Sites with tennis courts	6	6	6	6	6	6	6	6	6	6
Deer Path Golf Course										
Size	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes	18 holes
Rounds of Play	35,079	32,664	31,949	30,321	29,435	27,956	29,445	27,101	24,631	26,184
Daily fee	15,839	15,102	14,466	13,646	17,449	17,646	20,478	19,755	18,660	21,172
Seasonal	19,240	17,564	17,483	16,675	11,986	10,310	8,967	7,346	5,971	5,012
Water										
New Connections (tap-ons)	16	19	22	20	28	33	66	30	23	29
Meters in operation	6,774	6,761	6,755	6,754	6,751	6,764	6,810	6,854	6,854	6,840
Meters connected to sewerage system	6,570	6,570	6,583	6,584	6,587	6,577	6,645	6,718	6,778	6,766
Average daily consumption (MGD)	3.611	3.669	3.759	4.202	3.652	3.250	3.162	3.489	3.550	3.430
Peak daily consumption (MGD)	9.389	8.982	11.805	10.298	8.611	7.345	8.268	8.315	8.926	7.247
Rated daily pumping capacity (MGD)	14	14	14	14	14	14	14	14	14	14
Total gallons pumped during fiscal year (in millions)	1,321.1	1,336.5	1,372.0	1,534.0	1,332.8	1,187.6	1,157.2	1,277.0	1,296.0	1,252.0
Municipal paid parking facilities										
Long- term parking spaces										
Miscellaneous lots	813	813	813	813	813	813	813	813	813	813
Union Pacific (CBD district)	98	98	98	98	98	98	98	98	98	98
Metra (Telegraph Road)	502	502	502	502	502	502	502	502	502	502
Short-term parking spaces	341	341	341	341	341	341	341	341	341	341
Component Unit										
Library services										
Books and non print materials	142,654	145,496	145,539	147,330	148,318	146,214	146,153	221,568	248,598	147,024
Registered borrowers	15,145	15,645	16,200	15,160	15,403	15,440	15,460	15,518	13,588	13,946
Fiscal yearbooks, items or materials circulation	488,056	465,927	485,450	457,632	450,876	410,852	383,561	376,144	551,232	366,128

Data Source

City departments

(1) Collection of real estate transfer tax began in July 2006 (FY2007).

(2) The City began to issue passports in FY2003 and stopped in FY2012.

(3) a. Fitness data does not include Fitness Center memberships.

b. Units of participation may include an individual participant more than once.

N/A equals data not available

City of Lake Forest
Budget Acronyms

ADA- Americans with Disabilities Act

CAFR- Comprehensive Annual Financial Report

CARP – Capital Asset Replacement Program

CBD- Central Business District

CIP- Capital Improvement Program/Plan

CMAQ- Congestion Mitigation and Air Quality Improvement Program

CNW- Chicago and North Western Bicycle Path

CPOA- Conway Park Owners Association

CROYA- Committee Representing Our Young Adults

CSO – Community Service Officer

EA- Electrical Aggregation

EAB- Emerald Ash Borer

EAV – Equalized Assessed Valuation

EMS- Emergency Medical Services

EMT – Emergency Medical Technician

ERI – Early Retirement Incentive

ERP – Enterprise Resource Planning system

FB – Fund Balance

FMLA – Family and Medical Leave Act

FOIA – Freedom of Information Act

FTE – Full-Time Equivalent

FY- Fiscal Year (May 1 through April 30)

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GIS- Geographic Information Systems

GO Bond- General Obligation Bond

HVAC- Heat, Ventilation, and Air Conditioning

IDOT- Illinois Department of Transportation

IGA – Intergovernmental Agreement

ILCS – Illinois Compiled Statutes

IMRF- Illinois Municipal Retirement Fund

IRMA – Intergovernmental Risk Management Agency

IT- Information Technology

ITEP- Illinois Transportation Enhancement Program

JULIE- Joint Utility Locating Information for Excavators

LF – Lake Forest

LFC – Lake Forest College

LFHS- Lake Forest High School

LFTV- Lake Forest Television (Cable)

LGDF – Local Government Distributive Fund

MFT – Motor Fuel Tax

MSF- Municipal Services Facility

OCM- Office of the City Manager

OPEB – Other Post-Employment Benefits

PEG- Public, Educational, and Governmental

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

RETT – Real Estate Transfer Tax

SRO – School Resource Officer

SSA- Special Service Area

TIF- Tax Increment Financing

UGG – Uniform Grant Guidance

W/S – Water and Sewer

City of Lake Forest
Budget Glossary

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

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

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

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

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

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

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

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

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

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

Contractual Services- Services provided by external entities.

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

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

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

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

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

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

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

Expenditures- The cost of goods delivered or services rendered.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Lake Forest
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