



Agenda Cover Memorandum

Meeting Date: February 4, 2014

Meeting Type: COW (Committee of the Whole) City Council Budget Workshop

Item Title: FY15 Revenue

Action Requested: Approval For Discussion Feedback Requested For Your Information

Staff Contact: Kent Oliven, Finance Director Phone #: (847) 318-5216 Email: koliven@parkridge.us

Background:

This item will discuss the calculation of the FY15 budget revenues. Please note that with the minor exception of an increase in vehicle sticker late penalties, no fees, fines, or permits have been increased in the past year.

The first attachment will be the Illinois Municipal Leagues' article from the January issue of the Review magazine, which details the IML's FY15 estimates of the corporate personal property replacement tax (CPPRT) and the three per capita state shared revenues, specifically income tax (LGDF), the use tax, and the motor fuel tax (MFT). Note that the income tax is its own category in the General Fund summary page. The Use Tax rolls up into the General Fund's Sales Tax category. The Motor Fuel Tax is the source of revenue of the fund of the same name. Finally, the Corporate Personal Property Replacement taxes roll into the General Fund's Other Taxes category and makes up 38% of that category's income, with property transfers making up the balance.

As I mentioned in the January 27, 2014 Finance Committee of the Whole, sales taxes are a little more difficult to project at this time than they would be in other years, as we have had very little information from Whole Foods and none from Mariano's in the following: sales tax, home rule sales tax (which excludes most food), package liquor, and food and beverages. Jim Testin, Shawn Hamilton, and I modeled Dominicks'/Marianos and Whole Foods each of these sales taxes given the little data that we have. The net effect of modeling these individual taxes is that the overall sales tax category is modeled as increasing around 3% over the FY14 budget and 6% over the FY14 forecast.

Telecom tax marginal (1.6%) decrease, the same as has been happening for years, as more and more cut the landline cord.

Building permits were a 10% increase over the FY14 budget, as FY14 has been showing a year over year increase in normal building activity, as well as a year over year increase due to flooding. CP&D expects the portion due to normal building activity to continue. Additionally, CP&D expects a one-time large building permit fee in FY15.

On a related note, the FY15 budget has a 15% increase over the FY14 budget for non-exempt property transfers, which is in line with what has been coming in in FY14.

There are different assumptions for each utility tax. There are two of particular note. First, the natural gas tax is 11% higher than the FY14 budget, but 10% smaller than the FY14 forecast, which reflects the high demand from this cold winter. The water utility tax is 58% higher than the FY13 budgeted numbers as the Utility Billing Specialist Geri B. and I noticed that the utility tax was not programmed to the municipal code and, through a laborious process, fixed that programming error. As a whole the utility taxes remained fairly flat from the FY14 budget and increased 2% over the FY14 forecast.

\$200k for Court Fines, which is significantly above the \$56,721 FY14 budget amount. This, however, is in line with the FY14 forecast and reflects better enforcement and collections.

Finally, the Employee Contribution revenue line item will be zero in FY15. This is due to an accounting change and has no net effect on any budget surplus or deficit. *[The City had been booking the employee contribution to revenue and adding it to the City's payment to get the expenditure. Instead, only the City's portion of those employee insurance costs will be booked.]*

Attachments:

- January 2014 IML Review Article: Estimated State Shared Municipal Revenue – FY 2015
- Documents showing revenue sources

ESTIMATED STATE SHARED MUNICIPAL REVENUE – FY 2015 (MAY 2014 TO APRIL 2015)



BY LARRY FRANG, EXECUTIVE DIRECTOR

INCOME TAX (LGDF) ESTIMATE

Actual LGDF receipts from May 2012 through April 2013 were \$90.12 per capita with counties receiving their share based upon their unincorporated population. That \$90.12 was produced by 6% of the 5% individual income tax proceeds (or 0.3% of total individual taxable income) plus 6.86% of the 7% corporate income tax proceeds (or 0.4802% of total corporate taxable income). That \$90.12 was 10.7% higher than the \$81.44 receipts the prior year (May 2011 through April 2012).

May 2013 through November 2013 income tax receipts have grown from \$52.85 per capita to \$58.25 per capita, a 10% increase. May receipts grew by 36%, but were an aberration caused at least in part by individuals and corporations reporting capital gains income in anticipation of significant changes in Federal tax policy.

Receipts from July through November have increased by 5%. Anticipating 3.2% growth in the remaining months of MFY 2014 (May 2013 through April 2014), we have raised our MFY 2014 estimate from \$95.40 per capita to \$96.70 per capita.

For MFY 2015 (May 2014 through April 2015), we estimate \$94.70 per capita. This estimate assumes that the May 2014 distribution will fall by \$4 per capita, but that the remainder of the year will grow by 2.5%.

1% LOCAL SHARE OF ILLINOIS USE TAX ESTIMATE

Out-of-state purchases of tangible personal property are subject to a 6.25% Illinois Use Tax. 16% of that tax is the municipal/county share (equivalent to a 1% Local Use Tax). The receipts from this tax are distributed to municipalities and counties monthly on a per capita basis (the county share is based on unincorporated population).

Actual Local Use Tax MFY 13 receipts were \$15.92 per capita and were 8.2% higher than MFY 12 receipts of \$14.71.

In MFY 2014, from May through November, receipts grew by 7%. Our previous estimate for MFY 2014 is \$16.70 per capita and will be reached if receipts over the next five months grow by 2.5%.

We estimate that MFY 2015 (May 2014 through April 2015) will grow by 5% to \$17.55 per capita.

TAX	MFY 2011 Actual	MFY 2012 Actual	MFY 2013 Actual	MFY 2014 12/13 Estimate	MFY 2015 12/13 Estimate
Income Tax (LGDF)	\$77.90	\$81.44	\$90.12	\$96.70	\$94.70
State Use Tax	\$13.73	\$14.71	\$15.92	\$16.70	\$17.55
Motor Fuel Tax	\$25.40	\$24.80	\$24.03	\$24.10	\$23.75
Total Per Capita	\$117.03	\$120.95	\$130.07	\$137.50	\$136.00

MUNICIPAL SHARE OF ILLINOIS MOTOR FUEL TAX ESTIMATE

Municipalities receive a little less than 25% of the 19 cent per gallon Illinois Motor Fuel Tax. Actual Local Motor Fuel Tax MFY 13 receipts were \$24.03 per capita and were 3.1% lower than MFY 12 receipts of \$24.80.

Our January 2013 estimate for MFY 14 of \$23.50 will be reached if, in the last eight months of the year, receipts do not fall by more than 3.4%.

CORPORATE PERSONAL PROPERTY REPLACEMENT TAX (CPPRT) ESTIMATE

Until 1978 Illinois local governments imposed a property tax on the value of personal property owned by corporations. The 1970 Illinois Constitution required the state to eliminate the corporate personal property tax, but impose new taxes on corporations to replace the revenue lost by that elimination. In 1978 an additional corporate income tax of 2.5% was imposed for this purpose, as well as additional taxes on utility companies (who had been paying more personal property tax than were non-utility corporations).

Actual CPPRT MFY 13 receipts were \$1.229 billion and were 0.9% lower than MFY 12 receipts of \$1.240 billion.

May 2013 through October 2013 CPPRT receipts have grown from \$629 million to \$732 million, a 16% increase. This increase was an aberration caused at least in part by corporations reporting capital gains income in anticipation of significant changes in federal tax policy. We have increased our MFY 2014 estimate from \$1.27 billion to \$1.38 billion (12% higher than in MFY 2013).

For MFY 2015 (May 2014 through April 2015) we expect growth to be offset by the loss of one-time revenue received in MFY 2014 from the capital gains increase discussed earlier. Therefore, our MFY 2015 estimate is \$1.38 billion.

ESTIMATED STATE SHARED MUNICIPAL REVENUE CONTINUES ON PAGE 8

LOCAL SHARE OF STATE INCOME TAX

(in dollars per capita)

	MFY 2009 Actual	MFY 2010 Actual	MFY 2011 Actual	MFY 2012 Actual	MFY 2013 Actual	MFY 2014 12/13 Estimate	MFY 2015 12/13 Estimate
May	\$15.22	\$12.17	\$9.88	\$9.30	\$12.57	\$17.06	
June	8.14	6.50	5.26	5.96	6.61	5.80	
July	9.01	7.08	7.40	7.73	8.48	8.88	
August	5.25	4.81	4.85	5.32	5.32	5.52	
September	5.05	4.60	4.97	5.12	5.28	5.38	
October	8.98	7.09	7.23	8.13	8.31	9.39	
November	5.61	5.34	5.44	5.18	6.28	6.22	
December	4.37	4.20	6.02	4.88	5.18		
January	7.38	7.38	6.86	7.25	8.04		
February	9.28	7.82	8.48	8.35	9.49		
March	5.03	4.84	4.23	5.57	5.32		
April	7.76	7.55	7.28	8.65	9.24		
MFY TOTAL	\$91.08	\$79.38	\$77.90	\$81.44	\$90.12	\$96.70	\$94.70
MFY % CHG	-1.0%	-12.8%	-1.9%	4.5%	10.7%	7.3%	-2.1%

Source for Actual Receipts: Illinois Department of Revenue

LOCAL SHARE OF THE STATE USE TAX

(in dollars per capita)

	MFY 2009 Actual	MFY 2010 Actual	MFY 2011 Actual	MFY 2012 Actual	MFY 2013 Actual	MFY 2014 12/13 Estimate	MFY 2015 12/13 Estimate
May	\$0.99	\$0.89	\$0.66	\$1.16	\$1.05	\$1.01	
June	1.27	1.06	1.32	1.29	1.30	1.27	
July	1.17	1.09	1.00	1.21	1.20	1.39	
August	1.08	0.92	0.95	1.18	1.25	1.23	
September	1.32	1.22	1.23	1.30	1.40	1.63	
October	1.11	0.97	1.02	1.04	1.16	1.41	
November	1.39	0.87	0.99	1.24	1.29	1.31	
December	1.27	0.94	1.15	0.94	1.33		
January	1.21	0.91	1.44	1.18	1.29		
February	1.08	0.81	1.12	1.19	1.36		
March	1.56	1.40	1.77	1.82	1.94		
April	0.99	0.83	1.08	1.16	1.35		
MFY TOTAL	\$14.44	\$11.91	\$13.73	\$14.71	\$15.92	\$16.70	\$17.55
MFY % CHG	6.4%	-17.5%	15.3%	7.1%	8.2%	4.9%	5.1%

Source for Actual Receipts: Illinois Department of Revenue

LOCAL SHARE OF STATE MOTOR FUEL TAX

(in dollars per capita)

	MFY 2009 Actual	MFY 2010 Actual	MFY 2011 Actual	MFY 2012 Actual	MFY 2013 Actual	MFY 2014 12/13 Estimate	MFY 2015 12/13 Estimate
May	\$2.24	\$2.00	\$2.17	\$2.06	\$1.94	\$1.72	
June	2.61	2.73	2.10	2.02	2.16	2.54	
July	1.98	1.45	1.98	1.88	1.82	1.75	
August	2.19	2.41	2.15	2.19	2.13	2.05	
September	2.00	2.02	2.09	2.15	2.13	2.40	
October	1.83	1.66	2.41	1.92	1.85	1.70	
November	2.49	1.68	1.76	2.14	2.03	2.18	
December	1.70	2.73	2.25	2.26	2.16		
January	2.43	2.06	2.15	2.10	2.07		
February	2.39	2.39	2.33	2.02	2.01		
March	2.33	1.88	1.88	2.06	1.71		
April	2.14	2.05	2.13	2.00	2.02		
MFY TOTAL	\$26.33	\$25.06	\$25.40	\$24.80	\$24.03	\$24.10	\$23.75
MFY % CHG	-6.2%	-4.8%	1.4%	-2.4%	-3.1%	0.3%	-1.5%

Source for Actual Receipts: Illinois Department of Transportation

CORPORATE PERSONAL PROPERTY REPLACEMENT TAX REVENUE

(in thousands per capita)

	MFY 2009 Actual	MFY 2010 Actual	MFY 2011 Actual	MFY 2012 Actual	MFY 2013 Actual	MFY 2014 12/13 Estimate	MFY 2015 12/13 Estimate
May	\$289,961	\$261,078	\$160,495	\$187,346	\$183,351	\$262,146	
July	232,152	210,065	163,017	173,818	236,948	256,143	
August	126,895	21,577	21,404	43,506	28,629	26,864	
October	207,224	239,883	314,063	290,293	180,321	187,191	
December	66,922	55,544	253,335	41,933	68,990		
January	150,639	157,835	129,826	178,699	183,242		
March	55,536	61,551	71,818	49,951	57,347		
April	267,707	229,054	260,567	274,425	290,544		
MFY TOTAL	\$1,397,036	\$1,236,587	\$1,374,525	\$1,239,971	\$1,229,372	\$1,380,000	\$1,380,000
MFY % CHG	-8.4%	-11.5%	11.2%	-9.8%	-0.9%	12.3%	0%

Source for Actual Receipts: Illinois Department of Revenue

City of Park Ridge Revenue Rates

Fund	Charge	Code Section	Description	Rate	Comments	City Verification	Object
Emergency Telephone	Emergency Telephone System Surcharge	2-2-1	A surcharge is hereby imposed on all billed subscribers of network connections provided by telecommunications carriers engaged in the business of electricity originating within the corporate limits of the City	\$1.00/month	Cell and Land Line	Company provides payment and count of customers	816500
Emergency Telephone	Prepaid Wireless 911 Surcharge		There is hereby imposed on consumers a prepaid wireless 9-1-1 surcharge of 1.5% per retail transaction. The surcharge authorized by this subsection (a) does not apply in a home rule municipality having a population in excess of 500,000. The amount of the surcharge may be reduced or increased pursuant to subsection	1.50%		The Illinois Commerce Commission shall distribute funds using a prorated method based on zip code information collected from post-paid wireless carriers under subsection c. of SB2063	816500
General	Property Tax		The City of Park Ridge levies property taxes for general operating expenditures, police pensions, fire pensions, employee pensions (IMRF), the City's portion of social security payments, garbage collection, the library and debt service payments	Variable - Dollar amount determined during budget	Annual amount needed is determined during the budgeting process and is levied in December of each year	Receipts received from Cook County direct deposit	811000
General	Road & Bridge Tax		When a Road District levies a road and bridge tax, one-half of the tax collected on property lying within a municipality, in which streets and alleys are under the care of the municipality, must be turned over to the municipality. This revenue must be used for the improvement of roads or streets.				811001
General	Simplified Municipal Telecommunications Tax (MTT)	2-7.1-2 A.1.	The act or privilege of originating in the City or receiving in the City intrastate telecommunications by a person	6% of gross receipts		Receipts received from the State of Illinois	814000
General	Simplified Municipal Telecommunications Tax (MTT)	2-7.1-2 B.1.	The act or privilege of originating in the City or receiving in the City interstate telecommunications by a person	6% of gross receipts		Receipts received from the State of Illinois	814000
General	Cable TV Franchise Tax	12-15-2	A fee is hereby imposed on any holder providing cable service or video service in the City.	5% of gross revenue	Payment is received quarterly		814100
General	Liquor Tax	2-19-1	There is hereby imposed and levied upon the retail purchase within the City of Park Ridge of alcoholic liquor in original packages or containers. This tax shall be in addition to any and all other taxes. The ultimate incidence and liability for payment of such tax shall be upon the retail purchaser of alcoholic liquor.	4% of the retail purchase price	Licensee has the duty to collect the tax and remit it directly to the City	Some vendors provide IL State Sales and Use Tax form, others only provide Park Ridge form	814200
General	Real Estate Transfer Tax	2-18-2	A tax is imposed on the privilege of transferring title to real estate located within the corporate limits of the City of Park Ridge as evidenced by the recordation of a deed by any person, and a tax is imposed on the privilege of transferring the beneficial interest in real estate located within the corporate limits of the City of Park Ridge which is the subject of a land trust as evidenced by the trust document that is filed for recordation. The ultimate incidence and liability for payment of the tax imposed by this Chapter shall be borne by the grantor of any deed subject to this Chapter or by the grantor, assignor or transferee or of any instrument conveying the beneficial interest in real estate within the corporate limits of the City of Park Ridge	\$2 per \$1,000 of value or fraction thereof		Collections coordinated through CP&D, Planning and Development and Finance.	814300
General	Food and Beverage Tax	2-3-1	A tax imposed on the sale at retail of food and alcoholic beverages prepared for immediate consumption, sold by a business which provides, on its own premises or on premises of another pursuant to license, franchise or other contractual agreement facilities for on-premise consumption of such food or alcoholic beverage. The tax shall not apply to meals provided to patients or residents of health care facilities, nursing homes, or other such institutions incidental to other services where no separate consideration is charged for meals; nor shall the tax apply to food dispensed from vending machines; nor shall the tax apply to food sold under the authority of public or private school systems.	1% of purchase price		Some vendors provide IL State Sales and Use Tax form, others only provide Park Ridge form	814400

City of Park Ridge Revenue Rates

Fund	Charge	Code Section	Description	Rate	Comments	City Verification	Object
General	Municipal Sales Tax (MT) General Merchandise		Items sold in Park Ridge, except food and drugs, are subject to a 9.25% sales tax. The City receives 2% of this 9.5% for items sold in Park Ridge. Of this 2%, 1% represents the Home Rule sales tax imposed by the City and the other 1% is the City's portion from the State. The retailer must remit this money to the state of Illinois monthly.	1% of purchase price		The IL Department of Revenue has full power to administer and enforce this provision, paid to State Dept of Revenue then remitted to City by State, no detail on receipts	815000
General	Municipal Home Rule Sales Tax (HMR) General Merchandise	2-4-1	A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail in this municipality; and a tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, of all tangible personal property transferred by such serviceman as an incident to a sale of service. Tax shall not be applicable to the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.	1% of gross receipts	Excludes prescription, non prescription, sales of food for human consumption for off premises consumption	The IL Department of Revenue has full power to administer and enforce this provision, paid to State Dept of Revenue then remitted to City by State, no detail on receipts	815100
General	Municipal Sales Tax (MT) Qualifying Food and Drug		Qualifying food and drug Items sold in Park Ridge, are subject to a 2.25% sales tax. The City receives 100% of the State rate or 1% of this 2.25%. The retailer must remit this money to the state of Illinois monthly.	1% of purchase price		The IL Department of Revenue has full power to administer and enforce this provision, paid to State Dept of Revenue then remitted to City by State, no detail on receipts	815000
General	Motor Fuel Tax	2-20-1	There is hereby imposed and levied a tax upon the retail purchase within the City of Park Ridge of motor fuel. This tax shall be in addition to any and all other taxes. The ultimate incidence and liability for payment of such tax shall be upon the retail purchaser of motor fuel	\$.04 per gallon		Paid directly to City	815500
General	Utility Tax	2-7-1-A	Persons engaged in the business of transmitting messages by means of electricity at a rate of 5% of the gross receipts from such business originating within the corporate limits of the City	5% of gross receipts		Paid directly to City. A private firm audits receipts for municipalities, contacted firm for information	817000
General	Utility Tax	2-7-1-B	Persons engaged in the business of distributing, supplying, furnishing or selling gas for use or consumption within the corporate limits of the City of Park Ridge	5% of gross receipts		Paid directly to City. A private firm audits receipts for municipalities, contacted firm for information	817000
General	Utility Tax	2-7-1-C	Persons engaged in the business of distributing, supplying, furnishing or selling electricity for use or consumption within the corporate limits of the City	5% of gross receipts		Paid directly to City. A private firm audits receipts for municipalities, contacted firm for information	817000
General	Electricity Tax	2-7.2-1A.	A tax is imposed upon the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the City	Range from \$.080/kh to \$.558/kh	Entity selling electricity collects the tax from customers and is to remit to the City on a monthly basis	Paid directly to City. A private firm audits receipts for municipalities, contacted firm for information	817000
General	Utility Tax	2-7-1-D	Persons engaged in the business of distributing, supplying, furnishing or selling water for use or consumption within the corporate limits of the City	5% of gross receipts	Customer provide water meter reads to the City	City includes tax on water utility bills	817100
General	Gas Use Tax	20-21-1	A tax is imposed on the privilege of using or consuming in the City natural gas that is purchased in a sale at retail. The ultimate incidence of and liability for payment of the tax is upon the retail purchaser. The retail purchaser shall pay the tax, measured by therms of gas delivered to the retail purchaser's premises.	\$.02 per therm		Paid directly to City. A private firm audits receipts for municipalities, contacted firm for information	817500

City of Park Ridge Revenue Rates

Fund	Charge	Code Section	Description	Rate	Comments	City Verification	Object
General	Parking Garage Tax		Agreement with Lutheran General Hospital	\$50,000 / month	As of December 3, 2012, the revenue is restricted to Fire personnel or a Community Health Officer if the City hires for that position	Paid directly to City	818500
General	Telecom Franchise Fee				Very small dollars collected fiscal year 2011		818900
General	Vehicle License	13-19-3	Tax on each vehicle owned or operated by a resident or a business in the municipality	See Separate List	The revenue is to be used for street-related expenditures and in cities and villages of more than 3,000 inhabitants up to 35% of the collections may be used for police salaries for regulating traffic.	City mails applications to residents, receives completed applications by mail or in person at Cashiers office, delivers stickers via mail or in person at Cahiers office.	820100
General	Animal License	5-8-2	It shall be unlawful for any person to keep a dog or cat within the City unless a dog or cat license shall have first been secured from the City.	\$10/pet		City mails applications to residents, receives completed applications by mail or in person at Cashiers office, delivers stickers via mail or in person at Cahiers office.	820200
General	Business License	12-2-7	Municipalities have the authority to impose license and permit fees on business activities where inspection and regulation of the activity are necessary to ensure the health, safety, and welfare of the community. License and permit fees must be reasonably related to the municipality's administrative expenses for inspection and any other regulatory activities. License and permit fees are commonly imposed for enforcing the Liquor Control Ordinance, regulating building construction, regulating the behavior of animals, and regulating the sale of beverages and food.	See Separate List	A business license is required for all commercial and home-based businesses. There are approximate 1400 business licenses issued annually.		820300
General	Liquor License	12-6	Municipalities have the authority to impose license and permit fees on business activities where inspection and regulation of the activity are necessary to ensure the health, safety, and welfare of the community. License and permit fees must be reasonably related to the municipality's administrative expenses for inspection and any other regulatory activities. License and permit fees are commonly imposed for enforcing the Liquor Control Ordinance, regulating building construction, regulating the behavior of animals, and regulating the sale of beverages and food.	See Separate List	Application Fee \$350; renewals \$100, License application submitted to the City and License not issued until payment is made		820400
General	Massage License	15-15-3	Municipalities have the authority to impose license and permit fees on business activities where inspection and regulation of the activity are necessary to ensure the health, safety, and welfare of the community. License and permit fees must be reasonably related to the municipality's administrative expenses for inspection and any other regulatory activities. License and permit fees are commonly imposed for enforcing the Liquor Control Ordinance, regulating building construction, regulating the behavior of animals, and regulating the sale of beverages and food.		Every facility that is performing massage therapy in the City is required to obtain a massage therapy license for the facility. Each individual massage therapist is licensed by the state.		820600

City of Park Ridge Revenue Rates

Fund	Charge	Code Section	Description	Rate	Comments	City Verification	Object
General	Outdoor Café License	5-3-1-2	Municipalities have the authority to impose license and permit fees on business activities where inspection and regulation of the activity are necessary to ensure the health, safety, and welfare of the community. License and permit fees must be reasonably related to the municipality's administrative expenses for inspection and any other regulatory activities. License and permit fees are commonly imposed for enforcing the Liquor Control Ordinance, regulating building construction, regulating the behavior of animals, and regulating the sale of beverages and food.		Every food establishment that has outdoor seating is required to obtain an outdoor café license.		820800
General	Oversized Vehicle Permit	13-21-7	A permit issued by the Park Ridge Police Department shall be required for the movement of any vehicle on a roadway or bridge within the jurisdiction of the City which exceeds limits set forth in 13-21-2				820900
General	Building Permit	15-1-6	A building permit is required for the construction of any building or structure, any alterations or additions to any building or structure or appurtenance thereto, including but not limited to the list in Section 15-1-6:	See Separate List			825000
General	State Income Tax		In 2011 - 2014, the individual tax rate increases from 3% to 5%; and the corporate rate increases from 4.8% to 7%. From February, 2011 through January, 2015, the distribution to local governments is 6% of the net revenue received from the 5% individual rate and 6.86% of the net revenue received from the 7% corporate rate. The rate increase and change to the local government share is expected to net the same 10% as in previous years. Income tax receipts are distributed based on the City's population. Park Ridge's population is 37,480	Per capita rate, see detailed description		The IL Department of Revenue has full power to administer and enforce this provision, paid to State Dept of Revenue then remitted to City by State, no detail on receipts	831000
General	Personal Property Replacement Tax		This revenue is derived primarily from the income tax on corporations. From February, 2011 through January, 2015, the distribution is 6.86% of the net revenue received from the 7% corporate rate. Municipalities in Cook County receive a share of the distribution of the funds based upon the amount of corporate personal property tax collected for them for 1976 in proportion to the total amount.	See detailed description		The IL Department of Revenue has full power to administer and enforce this provision, paid to State Dept of Revenue then remitted to City by State, no detail on receipts	831500
General	Ambulance Service Fee - Non Resident	20-5-1	Fee for ambulance and life support services imposed on any person whose actual domicile is outside the City of Park Ridge to whom such service are provided. Fees will not be imposed where a Park Ridge ambulance is rendering assistance to a Public Safety agency of another governmental entity	BLS \$650, ALS \$950, ALSII \$1150, Mileage \$15/mile		Ambulance billing contractor bills and collects	842200
General	Ambulance Service Fee - Resident	20-5-1	Fee for ambulance and life support services imposed on any person whose actual domicile is within the City of Park Ridge to whom such service are provided. Fees will not be imposed where a Park Ridge ambulance is rendering assistance to a Public Safety agency of another governmental entity	BLS \$500, ALS \$700, ALSII \$950, Mileage \$15/mile		Ambulance billing contractor bills and collects	842200
General	Ambulance Service Fee - Medicare Resident and Non Resident	20-5-1	Fee for ambulance and life support services imposed on any Medicare recipient to whom such service are provided. Fees will not be imposed where a Park Ridge ambulance is rendering assistance to a Public Safety agency of another government entity	BLS \$356.64, ALS \$423.51, ALSII \$612.98, Mileage \$6.86/mile		Ambulance billing contractor bills and collects	842200
General	Alarm Registration	12-3-2	Every alarm system installed in any structure in the City shall be registered with the Police Chief, except those alarms which do not transmit a signal outside the structure in which they are installed.				845000

City of Park Ridge Revenue Rates

Fund	Charge	Code Section	Description	Rate	Comments	City Verification	Object
General	Elevator Inspections	15-9-13	The Building Official shall make or cause to be made an inspection of every elevator, dumbwaiter, escalator and moving walk at least once in every year.		Every elevator within the City has to be inspected at least one a year.		848000
General	Rent Income		Rent charged for City owned property	See Separate List	Current monthly rental income - \$6,455 for various properties	Existing lease agreements	873000
General	Automobile Renting Occupation Tax	2-12-1	A tax is imposed upon all persons engaged in the business of renting automobiles in this City	1% of gross receipts of rentals	Tax is paid to the IL Department of Revenue and reimbursed to the City	The IL Department of Revenue has full power to administer and enforce this provision, paid to State Dept of Revenue then remitted to City by State, no detail on receipts	815000
General	Municipal Automobile Renting Use Tax (MTART)	2-13-1	A tax is imposed upon the privilege of using in this City an automobile that is rented from a renter outside Illinois and which is titled or registered with an agency of this State's government in this City	1% of rental price	Tax is paid to the IL Department of Revenue and reimbursed to the City	The IL Department of Revenue has full power to administer and enforce this provision, paid to State Dept of Revenue then remitted to City by State, no detail on receipts	815000
General	Hotel Tax	2-17-3	A tax is hereby levied and imposed upon the use and privilege of renting, leasing or letting of rooms in a hotel in the City, except rooms rented, leased or let to permanent residents	4% of gross rental receipts		The IL Department of Revenue has full power to administer and enforce this provision, paid to State Dept of Revenue then remitted to City by State, no detail on receipts	
Motor Fuel Fund	Motor Fuel Tax		The State imposes a \$.19 tax on each gallon of gasoline sold at retail. Local governments receive 54.4% of the collections, after deductions for certain programs and administrative costs. Municipalities receive 49.1% of local government distributions. The tax revenue is distributed according to population. This revenue is restricted to street related maintenance and improvements and projects must be approved by the Department of Transportation.	See detailed description		The IL Department of Revenue has full power to administer and enforce this provision, paid to State Dept of Revenue then remitted to City by State, no detail on receipts	832000
Sewer Fund	Sewer charge	11-1-9	All properties connecting with the water system of the City or taking and using water from the City's system shall pay the following rates and fees established for various water services and sewer services as described in Section 11-1-9	\$1.22 / 1,000 gallons of metered water usage	Customer provide water meter reads to the City		817200
Sewer Fund	Fee in Lieu of Detention	11-3-9	See 11-3-9 for explanation				877040
Water Fund	Water Reading Fines	11-1-17	See Section 11-1-17 for Penalty Provisions				854020
Water Fund	Water Sales	11-1-9	All properties connecting with the water system of the City or taking and using water from the City's system shall pay the following rates and fees established for various water services and sewer services as described in Section 11-1-9	Minimum Bill - 0 - 5,000 gallons \$30.20, 6,000-30,000 gallons \$4.67 per 1,000, >30,000 gallons \$5.21 per 1,000 gallons	Customer provide water meter reads to the City		861000
Water Fund	Water Meters	11-1-3	See 11-1-3 for explanation				862000

City of Park Ridge, IL
Building Permit Fees

Plan Reviews:	
Single Family New	\$200 + \$.02 per sq. ft.
Residential Additions	\$100 + \$.02 per sq. ft.
Residential Remodeling	\$50 + \$.02 per sq. ft.
Multi Family New	\$100 per unit + \$.02 per sq. ft.
Multi Family Remodeling	\$50 per unit + \$.02 per sq. ft.
Commercial or Institutional 5,000+ sq. ft.	\$600 + \$.02 per sq. ft.
Commercial or Institutional 1,000-4,999 sq. ft.	\$500 + \$.02 per sq. ft.
Commercial or Institutional 0-999 sq. ft.	\$300 + \$.02 per sq. ft.
Accessory Buildings & Structures	\$.10 per sq. ft.
New Principal Structures	\$8 per \$1000 of valuation \$20 Zoning Certificate + Plan Review Fee + All Applicable Ancillary Fees
Horizontal & Vertical Additions to Principal Structures	\$8 per \$1000 of Valuation \$20 Zoning Certificate + Plan Review Fee
Garages and additions not designed for year round use	\$8 per \$1000 of Valuation \$20 Zoning Certificate + Plan Review Fee
Decks & garages, accessory buildings & remodeling	\$12 per \$1000 of Valuation \$20 Zoning Certificate + Plan Review Fee
<i>Note: Storage sheds less than 65 sf. ONLY require a Zoning Certificate.</i>	\$20 Zoning Certificate + Plan Review Fee
Certificate of Occupancy	\$50.00 (New Single Family Residence, Each Multi-Family Residence) \$75.00 (Commercial or Institutional)
Air Conditioning – Single Family Residential	\$75 (+ \$.05 per sq. ft. of duct work if applicable) \$75 electrical (if applicable) \$20 Zoning Certificate
Air Conditioning – Commercial, Multi-Family Residential, Institutional	\$100 + \$12 per \$1000 of valuation \$75 electrical (if applicable) \$20 Zoning Certificate
Driveways	\$50 \$20 Zoning Certificate +\$75 (if apron is being done) Or +\$100 (if apron, curb & gutter and/or sidewalk)
Demolition NOTE: When single-family residence/ detached garages are demolished, a County permit is also required. It is obtained from the Cook County Department of Environmental Control in Maywood, IL (708-865-6165).	\$1,000 \$20 Zoning Certificate \$50 Demolition Sign \$1000 hydrant meter deposit
Electrical Electrical Service Panels	\$75 Minimum (\$.05 per square foot of building, if applicable) \$75 each

City of Park Ridge, IL
Building Permit Fees

Plan Reviews:	
Elevators	\$100 plan review \$100 – 1 st inspection \$60 – annual inspection
Fire Alarm	\$75 Electrical Fee \$200 Plan Review Fee
Fire Sprinklers	\$200.00 Plan review (minimum) \$100.00 Inspection + \$1.00 per sprinkler head
Fences	\$25 per 100 linear feet or fraction thereof
Flood Control	\$75 Plumbing \$75 Electrical (if applicable)
Furnace/Boiler – Single Family Residential	\$75 \$75 Electrical (if applicable)
Furnace – Multi-Family Residential, Commercial & Institutional	\$100 + \$12 per \$1000 valuation \$75 Electrical (if applicable)
Hot Water Heater	\$30
Land Grade Alteration / Yard Drain / Landscaping	\$75
Lawn Sprinkler System	\$75 +\$75 (if in parkway)
Porch, stair or stoop construction & replacement & garage floors	\$12 per \$1000 of valuation +\$20 Zoning Certificate + Plan Review Fee
Patios	\$12.00 per \$1000 \$20.00 Zoning Certificate + Plan Review Fee
Parking Lots	\$12 per \$1000. of valuation
Plumbing	\$75 minimum (over 5 fixtures/ \$10 per fixture)
Play Ground Equipment (Location only)	\$20.00 Zoning Certificate
Roll off Box on Street	\$75.00
Stair or stoop	\$12 per \$1000 of valuation +\$20 Zoning Certificate
Siding (in excess of 100 sf.)	\$12 per \$1000 of valuation
Signs:	\$75 per 100 sf.
Illuminated	+\$75 Electrical +\$20 Zoning Certificate
Non-Illuminated	\$40 per 100 sf. +\$20 Zoning Certificate
Temporary (90 days) or Awning	\$30 +\$20 Zoning Certificate
Temporary Tent	\$12 per \$1000 of valuation +\$20 Zoning Certificate
Satellite Antennas	
1 meter & under/residential – No permit required	
2 meter & under/ commercial – No permit required	
Swimming pools (above or in-ground)	\$50 + \$12 per \$1000 of valuation +\$75 Electrical +\$20 Zoning Certificate
Advance Water for New Construction	\$50

City of Park Ridge, IL
Building Permit Fees

Plan Reviews:	
Sewer Repair – Private Property	\$75
Sewer repair – Public Property	\$75 + \$300 for street opening
Sewer Connection for New Construction	\$200

**City of Park Ridge, IL
Business License Fees**

Classification	Step	Square Feet	Annual Fee
A-Food Establishment	1	n/a	\$700
A-Food Establishment	2	n/a	\$450
A-Food Establishment	3	n/a	\$250
B-Service Establishment	1	0 - 1,000	\$150
B-Service Establishment	2	1,000 - 5,000	\$200
B-Service Establishment	3	5,000 - 10,000	\$300
B-Service Establishment	4	10,000 - 20,000	\$400
B-Service Establishment	5	20,000 - and over	\$550
C-Retail Sales Establishment	1	0 - 1,000	\$100
C-Retail Sales Establishment	2	1,000 - 5,000	\$150
C-Retail Sales Establishment	3	5,000 - 10,000	\$200
C-Retail Sales Establishment	4	10,000 - 20,000	\$250
C-Retail Sales Establishment	5	20,000 - and over	\$350
D-Professional and Other	1	0 - 1,000	\$50
D-Professional and Other	2	1,000 - 5,000	\$90
D-Professional and Other	3	5,000 - 10,000	\$130
D-Professional and Other	4	10,000 - 20,000	\$170
D-Professional and Other	5	20,000 - and over	\$210
E-Home Occupations			\$35

City of Park Ridge, IL
Liquor License Fees

Type	Description	Amount
Liquor License	Class A Club	\$2,000
Liquor License	Class B Restaurant	\$3,000
Liquor License	Class B-1 Restaurant	\$3,500
Liquor License	Class B-1 (With Live Entertainment Permit) Restaurant	\$4,000
Liquor License	Class B-2 Restaurant	\$3,500
Liquor License	Class B-2 (With Live Entertainment Permit) Restaurant	\$4,000
Liquor License	Class C Restaurant	\$2,000
Liquor License	Class D Catering	\$2,000
Liquor License	Class E Package Store	\$3,000
Liquor License	Class E-1 Package Store	\$3,000
Liquor License	Class E-2 Package Drug Store	\$3,000
Liquor License	Class F Package Store	\$2,000
Liquor License	Class G Package Store	\$1,500
Liquor License	Class H Retail Shipper	\$1,000
Liquor License	Class I Off-Site Catering	\$750
Liquor License	Class I-PR Off-Site Catering (Park Ridge Licensee)	\$200
Liquor License	Class J Sidewalk Café Supp	\$0
Liquor License	Class K Restaurant	\$2,000
Liquor License	Class L Wine Establishment	\$3,000
Liquor License	Class M Grocery Store	\$4,000
Liquor License	Class T Temporary	\$25
Liquor License	Class T-1 Temporary-1	\$75
Liquor License	Class T-2 Temporary-2 (Live Entertainment)	\$50
Liquor License	Class T-3 Temporary-3 (Promotion/Event)	\$25/Day
Liquor License	Class XX Specialty	\$3,500
Liquor License	Class Y Corkage	\$1,000

City of Park Ridge, IL
Vehicle License Fees

Type	Description	Amount
Vehicle License	Dealer license plates, per plate	\$30.00
Vehicle License	Motor bicycles or motorcycles	\$30.00
Vehicle License	Motor driven vehicles of more than 35 horsepower, used for commercial purposes, other than those hereinbefore specified	\$125.00
Vehicle License	Motor trucks, motor coaches, motor buses and motor-driven truck trailers of a weight not exceeding 12,000 pounds but more than 8,000 pounds including weight of vehicle and maximum load	\$85.00
Vehicle License	Motor trucks, motor coaches, motor buses and motor-driven truck trailers of a weight not exceeding 16,000 pounds but more than 12,000 pounds including weight of vehicle and maximum load	\$105.00
Vehicle License	Motor trucks, motor coaches, motor buses and motor-driven truck trailers of a weight not exceeding 8,000 pounds including weight of vehicle and maximum load	\$60.00
Vehicle License	Motor vehicles except motor trucks, motor driven commercial vehicles, motor vehicles which are used for public hire, and any vehicle which is registered and licensed with the Secretary of State of Illinois as an antique vehicle	\$45.00
Vehicle License	Recreational vehicles	\$60.00
Vehicle License	Transfer Fee	\$5.00

CITY OF PARK RIDGE, IL
Rental Income

TYPE	LEASEE	DESCRIPTION	AMOUNT
Property Rental	Northern Trust Company	Uptown Metra Station-ATM	\$ 500.00/month
Property Rental	Park Ridge Taxi	Uptown Metra Station	\$ 350.00/month
Property Rental	ATT	Dee Road Metra Station-Cell Tower	\$1,110.00/month
Property Rental	Sprint Nextel	Dee Road Metra Station-Cell Tower	\$1,311.75/month
Property Rental	Crown Castle USA	Dee Road Metra Station-Cell Tower	\$3,448.00/month

City of Park Ridge, Illinois

Property Tax Levy

December Levy	EAV	Tax Rate	Change	Total Gross Tax Levy	Total Net Levy (Gross Total Less Loss)	Net General Fund	Net Debt Service	Net Police Pension	Net Fire Pension	Net IMRF	Net Social Security & Medicare	Net Library	Net Municipal Waste
2006	\$1,528,372,764	0.915		\$13,977,900	\$13,809,300	\$2,328,200	\$1,627,000	\$889,900	\$191,900	\$792,100	\$761,600	\$4,179,700	\$3,038,900
2007	\$1,852,758,740	0.792	4.50%	\$14,683,000	\$14,431,000	\$2,132,300	\$1,659,200	\$963,800	\$703,600	\$816,700	\$779,600	\$4,180,300	\$3,195,500
2008	\$1,994,642,145	0.760	3.27%	\$15,162,800	\$14,902,500	\$1,730,500	\$1,632,800	\$1,396,600	\$1,114,400	\$813,400	\$825,300	\$4,190,500	\$3,199,000
2009	\$2,008,299,479	0.779	3.23%	\$15,652,500	\$15,384,000	\$3,201,700	\$0	\$1,534,700	\$1,403,900	\$995,800	\$802,700	\$4,006,000	\$3,439,200
2010	\$1,891,497,297	0.869	5.00%	\$16,435,200	\$16,153,200	\$3,276,800	\$0	\$1,821,300	\$1,739,200	\$858,800	\$883,800	\$3,953,000	\$3,620,300
2011	\$1,726,124,859	0.985	3.47%	\$17,005,542	\$16,704,036	\$4,303,494	\$269,133	\$1,637,408	\$1,603,934	\$741,327	\$673,640	\$3,953,000	\$3,522,100
2012	\$1,595,870,043	1.088	2.15%	\$17,370,371	\$17,075,075	\$4,438,237	\$259,040	\$1,616,067	\$1,575,943	\$1,163,768	\$808,720	\$3,737,907	\$3,475,395
2013	\$1,595,870,043	1.112	2.20%	\$17,753,360	\$17,451,553	\$4,004,282	\$1,341,085	\$1,667,295	\$1,598,040	\$778,393	\$849,156	\$3,737,907	\$3,475,395

Note: The EAV of the most recent tax levy is not know until mid year. Therefore, early every year the tax rate is based upon the assumption that the EAV has not changed from the prior tax levy year.

City of Park Ridge

2013 Property Tax Levy

	2013 Levy	Allowance	2013 Net Levy
General	4,073,532.00	69,250.00	4,004,282.00
2005A General Obligation Bonds	413,113.00	7,023.00	406,090.00
2006A General Obligation Bonds	619,250.00	10,527.00	608,723.00
Non-Abated Portion of Series 2006B	60,235.00	1,024.00	59,211.00
Debt Svc-2012B	271,680.00	4,619.00	267,061.00
Sum of Above Non-Abated G.O. Debt Service	1,364,278.00	23,193.00	1,341,085.00
Municipal Waste	3,535,498.00	60,103.00	3,475,395.00
Police Pension	1,696,129.00	28,834.00	1,667,295.00
Fire Pension	1,625,677.00	27,637.00	1,598,040.00
IMRF	791,855.00	13,462.00	778,393.00
Social Security	863,841.00	14,685.00	849,156.00
Total City	13,950,810.00	237,164.00	13,713,646.00
Library	3,802,550.00	64,643.00	3,737,907.00
Total City and Library	17,753,360.00	301,807.00	17,451,553.00
Series 2004B Water Alt. G.O. Bonds	884,553.76	-	884,553.76
Abated Portion of Ser. 2006B TIF Alt. G.O. Bonds	1,819,835.00	-	1,819,835.00
Series 2012A Sewer Alt. G.O. Bonds	451,450.00	-	451,450.00
Sum of Above Abated Bonds	3,155,838.76	-	3,155,838.76
Total Tax Levy	20,909,198.76	301,807.00	20,607,391.76
SSA #98	8,280.00	82.00	8,198.00
SSA #99	6,840.00	67.00	6,773.00
SSA #100	7,284.00	72.00	7,212.00
SSA #101	2,354.00	23.00	2,331.00
SSA #102	8,923.00	88.00	8,835.00
SSA #103	5,784.00	57.00	5,727.00
Total	39,465.00	389.00	39,076.00