

DRAFT
Summary Budget
2012/13

City of Park Ridge, Illinois

Source of Revenue General Fund

Revenues & Other Sources	Total YE 2011-12 Forecast	2011-12 Original Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Property Taxes	\$7,396,762	\$7,544,836	\$7,855,878	(\$311,042)	-4.21%
Sales Taxes	\$5,339,748	\$5,070,000	\$5,277,000	(\$62,748)	-1.18%
Income Taxes	\$2,898,819	\$2,736,040	\$2,968,416	\$69,597	2.40%
Ambulance Tax	\$798,089	\$860,000	\$790,000	(\$8,089)	-1.01%
Food, Beverage, Package Liquor	\$755,262	\$765,000	\$756,000	\$738	0.10%
Utility Taxes	\$4,250,076	\$4,341,000	\$4,367,170	\$117,094	2.76%
Licenses	\$1,474,037	\$1,482,475	\$1,475,000	\$963	0.07%
Building Permits	\$793,401	\$755,000	\$756,000	(\$37,401)	-4.71%
Parking Garage Tax	\$601,896	\$600,000	\$600,000	(\$1,896)	-0.32%
Intergovernmental	\$152,294	\$231,600	\$867,678	\$715,384	469.74%
Charges for Services	\$336,850	\$368,000	\$257,200	(\$79,650)	-23.65%
Fines and Forfeitures	\$547,976	\$406,000	\$500,000	(\$47,976)	-8.76%
Employee Contributions	\$637,919	\$0	\$733,465	\$95,546	14.98%
Miscellaneous	\$2,532,225	\$2,283,500	\$2,417,459	(\$114,766)	-4.53%
Transfers In	\$800,000	\$800,000	\$1,038,241	\$0	0.00%
Total Revenues	\$29,315,354	\$28,243,451	\$30,659,507	\$335,754	1.15%

Source of Expenditure General Fund

Expenditures & Other Uses	Total YE 2011-12 Forecast	2011-12 Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Regular Salaries	\$13,577,882	\$13,757,187	\$13,942,833	\$364,951	2.69%
Overtime	\$1,006,678	\$763,500	\$781,000	(\$225,678)	-22.42%
Medical, Dental, Unemployment	\$3,100,385	\$2,416,271	\$3,540,397	\$440,012	14.19%
Police & Fire Pension	\$3,890,329	\$3,878,306	\$3,019,028	(\$871,301)	-22.40%
Workers Compensation	\$554,559	\$350,000	\$400,000	(\$154,559)	-27.87%
All Other Personnel	\$108,225	\$147,940	\$615,463	\$507,238	468.69%
Contractual Services	\$4,562,458	\$4,319,207	\$4,943,220	\$380,762	8.35%
Commodities	\$1,444,196	\$1,501,800	\$1,506,033	\$61,837	4.28%
Capital Items	\$177,896	\$271,776	\$857,900	\$680,004	382.25%
Debt Service	\$0	\$0	\$0	\$0	#DIV/0!
Contingency	\$0	\$0	\$0	\$0	#DIV/0!
Transfers Out	\$929,906	\$812,568	\$1,051,000	\$117,338	12.62%
Total Expenditures	\$29,352,514	\$28,218,555	\$30,656,874	\$1,300,604	4.43%
Surplus (Deficit)	(\$37,160)	\$24,896	\$2,633		

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Summary Budget
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City of Park Ridge, Illinois

Source of Revenue Library Fund

Revenues & Other Sources	Total YE 2011-12 Forecast	2011-12 Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Property Taxes	\$3,911,813	\$3,953,000	\$3,913,406	\$1,593	0.04%
Personal Property Tax Repl.	\$65,550	\$69,000	\$60,000	(\$5,550)	-8.47%
Intergovernmental	\$38,656	\$38,640	\$38,000	(\$656)	-1.70%
Employee Contributions	\$36,219	\$0	\$46,415	\$10,196	28.15%
Miscellaneous	\$152,262	\$127,000	\$150,000	(\$2,262)	-1.49%
Transfers In	\$0	\$0	\$0	\$0	#DIV/0!
Total Revenues	\$4,204,500	\$4,187,640	\$4,207,821	\$3,321	0.08%

Source of Expenditure Library Fund

Expenditures & Other Uses	Total YE 2011-12 Forecast	2011-12 Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Regular Salaries	\$2,541,481	\$2,694,330	\$2,525,915	(\$15,566)	-0.61%
Overtime	\$2,788	\$0	\$0	(\$2,788)	-100.00%
Medical, Dental, Unemployment	\$422,953	\$330,404	\$518,962	\$96,009	22.70%
Workers Compensation	\$1,633	\$7,000	\$0	(\$1,633)	-100.00%
All Other Personnel	\$5,350	\$5,600	\$5,400	\$50	0.93%
Contractual Services	\$472,259	\$399,400	\$396,500	(\$75,759)	-16.04%
Commodities	\$718,702	\$686,400	\$689,300	(\$29,402)	-4.09%
Capital Items	\$182,355	\$393,000	\$603,000	\$420,645	230.67%
Debt Service	\$0	\$0	\$0	\$0	#DIV/0!
Transfers Out	\$0	\$0	\$0	\$0	#DIV/0!
Total Expenditures	\$4,347,521	\$4,516,134	\$4,739,077	\$391,556	9.01%
Surplus (Deficit)	(\$143,021)	(\$328,494)	(\$531,256)		

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Summary Budget
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City of Park Ridge, Illinois

Source of Revenue Motor Fuel Fund

Revenues & Other Sources	Total YE 2011-12 Forecast	2011-12 Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Motor Fuel Tax	\$1,129,373	\$1,000,000	\$1,000,000	(\$129,373)	-11.46%
Miscellaneous	\$268	\$0	\$0	(\$268)	-100.00%
Transfers In	\$117,368	\$0	\$0	(\$117,368)	-100.00%
Total Revenues	\$1,247,009	\$1,000,000	\$1,000,000	(\$247,009)	-19.81%

Source of Expenditure Motor Fuel Fund

Expenditures & Other Uses	Total YE 2011-12 Forecast	2011-12 Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Alley Paving	\$0	\$0	\$0	\$0	#DIV/0!
Street Repairs	\$786,215	\$1,000,000	\$1,000,000	\$213,785	27.19%
Debt Service	\$0	\$0	\$0	\$0	#DIV/0!
Transfers Out	\$0	\$0	\$0	\$0	#DIV/0!
Total Expenditures	\$786,215	\$1,000,000	\$1,000,000	\$213,785	27.19%
Surplus (Deficit)	\$460,794	\$0	\$0		

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Source of Revenue IMRF Fund

Revenues & Other Sources	Total YE 2011-12 Forecast	2011-12 Original Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Property Taxes	\$1,641,917	\$1,684,100	\$1,666,042	\$24,125	1.47%
Personal Property Tax Repl.	\$18,905	\$19,900	\$15,000	(\$3,905)	-20.66%
Transfers In	\$263,200	\$263,200	\$296,514	\$33,314	12.66%
Total Revenues	\$1,924,022	\$1,967,200	\$1,977,556	\$53,534	2.78%

Source of Expenditure IMRF Fund

Expenditures & Other Uses	Total YE 2011-12 Forecast	2011-12 Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
IMRF and Social Security	\$1,982,171	\$1,988,318	\$2,294,436	\$312,265	15.75%
Transfers Out	\$0	\$0	\$0	\$0	#DIV/0!
Total Expenditures	\$1,982,171	\$1,988,318	\$2,294,436	\$312,265	15.75%
Surplus (Deficit)	(\$58,149)	(\$21,118)	(\$316,880)		

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Source of Revenue Muni Waste Fund

Revenues & Other Sources	Total YE 2011-12 Forecast	2011-12 Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Property Taxes	\$3,690,479	\$3,522,100	\$3,432,093	(\$258,386)	-7.00%
Intergovernmental	\$0	\$0	\$0	\$0	#DIV/0!
Employee Contributions	\$1,005	\$0	\$906	(\$99)	-9.85%
Misc. Other	\$0	\$0	\$0	\$0	#DIV/0!
Transfers In	\$0	\$0	\$126,000	\$126,000	#DIV/0!
Total Revenues	\$3,691,484	\$3,522,100	\$3,558,999	(\$132,485)	-3.59%

Source of Expenditure Muni Waste Fund

Expenditures & Other Uses	Total YE 2011-12 Forecast	2011-12 Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Regular Salaries	\$44,449	\$44,800	\$44,681	\$232	0.52%
Overtime	\$4,793	\$5,000	\$5,000	\$207	4.32%
Medical, Dental, Unemployment	\$9,943	\$7,668	\$10,181	\$238	2.39%
Workers Compensation	\$0	\$0	\$0	\$0	#DIV/0!
All Other Personnel	\$170	\$500	\$175	\$5	2.94%
Contractual Services	\$3,293,578	\$3,256,056	\$3,426,000	\$132,422	4.02%
Commodities	\$100	\$100	\$100	\$0	0.00%
Capital Items	\$0	\$18,700	\$0	\$0	#DIV/0!
Debt Service	\$69,880	\$64,200	\$72,606	\$2,726	3.90%
Transfers Out	\$0	\$0	\$0	\$0	#DIV/0!
Total Expenditures	\$3,422,913	\$3,397,024	\$3,558,743	\$135,830	3.97%
Surplus (Deficit)	\$268,571	\$125,076	\$256		

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Source of Revenue E-911 Fund

Revenues & Other Sources	Total YE 2011-12 Forecast	2011-12 Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Emergency Telephone Receipts	\$465,915	\$500,000	\$470,000	\$4,085	0.88%
Misc. Other	\$0	\$0	\$0	\$0	#DIV/0!
Transfers In	\$812,568	\$812,568	\$925,000	\$112,432	13.84%
Total Revenues	\$1,278,483	\$1,312,568	\$1,395,000	\$116,517	9.11%

Source of Expenditure E-911 Fund

Expenditures & Other Uses	Total YE 2011-12 Forecast	2011-12 Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
ANI/ALI Fees	\$31,600	\$31,600	\$31,600	\$0	0.00%
Contractual Services	\$1,318,500	\$1,297,968	\$1,360,192	\$41,692	3.16%
Capital Items	\$0	\$7,000	\$0	\$0	#DIV/0!
Total Expenditures	\$1,350,100	\$1,336,568	\$1,391,792	\$41,692	3.09%
Surplus (Deficit)	(\$71,617)	(\$24,000)	\$3,208		

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Source of Revenue Parking Fund

Revenues & Other Sources	Total YE 2011-12 Forecast	2011-12 Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Parking Revenue	\$204,985	\$200,000	\$200,000	(\$4,985)	-2.43%
Police Penalties	\$98,444	\$220,000	\$100,000	\$1,556	1.58%
Employee Contributions	\$2,247	\$0	\$2,587	\$340	15.13%
Misc. Other	\$2,278	\$5,000	\$2,000	(\$278)	-12.20%
Transfers In	\$0	\$0	\$0	\$0	#DIV/0!
Total Revenues	\$307,954	\$425,000	\$304,587	(\$3,367)	-1.09%

Source of Expenditure Parking Fund

Expenditures & Other Uses	Total YE 2011-12 Forecast	2011-12 Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Regular Salaries	\$187,025	\$161,600	\$197,304	\$10,279	5.50%
Overtime	\$1,624	\$5,600	\$5,600	\$3,976	244.83%
Medical, Dental, Unemployment	\$29,118	\$20,881	\$29,239	\$121	0.42%
Workers Compensation	\$0	\$0	\$0	\$0	#DIV/0!
All Other Personnel	\$300	\$5,500	\$300	\$0	0.00%
Contractual Services	\$107,100	\$137,000	\$116,546	\$9,446	8.82%
Commodities	\$20,368	\$20,700	\$19,000	(\$1,368)	-6.72%
Capital Items	\$29,700	\$29,700	\$780,500	\$750,800	2527.95%
Debt Service	\$0	\$0	\$0	\$0	#DIV/0!
Transfers Out	\$37,000	\$37,000	\$48,328	\$11,328	30.62%
Total Expenditures	\$412,235	\$417,981	\$1,196,817	\$784,582	187.71%
Surplus (Deficit)	(\$104,281)	\$7,019	(\$892,230)		

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City of Park Ridge, Illinois

Source of Revenue Water Fund

Revenues & Other Sources	Total YE 2011-12 Forecast	2011-12 Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Water User charges	\$6,763,164	\$6,955,000	\$8,723,398	\$1,960,234	28.98%
Employee Contributions	\$12,355	\$0	\$11,441	(\$914)	-7.40%
Misc. Other	\$35,368	\$49,000	\$49,000	\$13,632	38.54%
Transfers In	\$0	\$0	\$0	\$0	#DIV/0!
Total Revenues	\$6,810,887	\$7,004,000	\$8,783,839	\$1,972,952	28.68%

Source of Expenditure Water Fund

Expenditures & Other Uses	Total YE 2011-12 Forecast	2011-12 Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Regular Salaries	\$639,404	\$641,686	\$648,602	\$9,198	1.44%
Overtime	\$59,716	\$78,200	\$85,000	\$25,284	42.34%
Medical, Dental, Unemployment	\$122,885	\$110,734	\$129,083	\$6,198	5.04%
Workers Compensation	\$0	\$0	\$0	\$0	#DIV/0!
All Other Personnel	\$12,011	\$56,900	\$12,126	\$115	0.96%
Water Purchases Chicago	\$3,467,219	\$3,500,000	\$4,250,000	\$782,781	22.58%
Contractual Services	\$207,496	\$224,100	\$234,885	\$27,389	13.20%
Commodities	\$366,030	\$407,000	\$401,000	\$34,970	9.55%
Capital Items	\$669,600	\$670,600	\$1,773,600	\$1,104,000	164.87%
Debt Service	\$0	\$0	\$0	\$0	#DIV/0!
Transfers Out	\$1,843,566	\$1,843,566	\$1,864,770	\$21,204	1.15%
Total Expenditures	\$7,387,927	\$7,532,786	\$9,399,066	\$2,011,139	26.70%
Surplus (Deficit)	(\$577,040)	(\$528,786)	(\$615,227)		

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Summary Budget
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City of Park Ridge, Illinois

Source of Revenue Uptown TIF Fund

Revenues & Other Sources	Total YE 2011-12 Forecast	2011-12 Original Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Property Taxes	\$2,472,638	\$3,240,914	\$2,475,644	\$3,006	0.12%
Intergovernmental	\$320,000	\$320,000	\$0	(\$320,000)	-100.00%
Misc. Other	\$0	\$0	\$0	\$0	#DIV/0!
Transfer In	\$1,095,967	\$0	\$0	(\$1,095,967)	-100.00%
Total Revenues	\$3,888,605	\$3,560,914	\$2,475,644	(\$1,412,961)	-39.68%

Source of Expenditure Uptown TIF Fund

Expenditures & Other Uses	Total YE 2011-12 Forecast	2011-12 Original Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
School & Park District	\$698,441	\$747,307	\$523,441	(\$175,000)	-25.06%
Contracting	\$14,000	\$5,000	\$0	(\$14,000)	-100.00%
Capital Items	\$393,155	\$400,000	\$0	(\$393,155)	-100.00%
Transfers Out	\$2,618,946	\$2,618,947	\$2,725,097	\$106,151	4.05%
Total Expenditures	\$3,724,542	\$3,771,254	\$3,248,538	(\$476,004)	-12.62%
Surplus (Deficit)	\$164,063	(\$210,340)	(\$772,894)		

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City of Park Ridge, Illinois

Source of Revenue Dempster TIF Fund

Revenues & Other Sources	Total YE 2011-12 Forecast	2011-12 Original Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Property Taxes	\$147,006	\$0	\$148,711	\$1,705	1.16%
Intergovernmental	\$0	\$0	\$0	\$0	#DIV/0!
Misc. Other	\$0	\$0	\$0	\$0	#DIV/0!
Transfer In	\$0	\$0	\$0	\$0	#DIV/0!
Total Revenues	\$147,006	\$0	\$148,711	\$1,705	0.05%

Source of Expenditure Dempster TIF Fund

Expenditures & Other Uses	Total YE 2011-12 Forecast	2011-12 Original Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Dempster Development	\$149,526	\$0	\$147,000	(\$2,526)	-1.69%
Contracting	\$1,000	\$0	\$1,000	\$0	0.00%
Capital Items	\$0	\$0	\$0	\$0	#DIV/0!
Transfers Out	\$0	\$0	\$0	\$0	#DIV/0!
Total Expenditures	\$150,526	\$0	\$148,000	(\$2,526)	-0.07%
Surplus (Deficit)	(\$3,520)	\$0	\$711		

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City of Park Ridge, Illinois

Source of Revenue All Funds

Revenues & Other Sources	Total YE 2011-12 Forecast	2011-12 Original Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Property Taxes	\$19,260,615	\$19,944,950	\$19,491,774	\$231,159	1.16%
Sales Taxes	\$5,339,748	\$5,070,000	\$5,277,000	(\$62,748)	-1.24%
Income Taxes	\$2,898,819	\$2,736,040	\$2,968,416	\$69,597	2.54%
Ambulance Tax	\$798,089	\$860,000	\$790,000	(\$8,089)	-0.94%
Food, Beverage, Package Liquor	\$755,262	\$765,000	\$756,000	\$738	0.10%
Utility Taxes	\$4,250,076	\$4,341,000	\$4,367,170	\$117,094	2.70%
Licenses	\$1,474,037	\$1,482,475	\$1,475,000	\$963	0.06%
Building Permits	\$793,401	\$755,000	\$756,000	(\$37,401)	-4.95%
Parking Garage Tax	\$601,896	\$600,000	\$600,000	(\$1,896)	-0.32%
Intergovernmental	\$985,950	\$946,490	\$905,678	(\$80,272)	-8.48%
Charges for Services	\$336,850	\$368,000	\$257,200	(\$79,650)	-21.64%
Fines and Forfeitures	\$547,976	\$406,000	\$500,000	(\$47,976)	-11.82%
Miscellaneous	\$4,782,239	\$4,548,400	\$4,488,459	(\$293,780)	-6.46%
Employee Contributions	\$695,973	\$0	\$800,186	\$104,213	#DIV/0!
User Charges	\$8,268,660	\$8,541,000	\$10,562,298	\$2,293,638	26.85%
Transfers In	\$6,593,615	\$5,380,281	\$5,999,968	(\$593,647)	-11.03%
Total Revenues	\$58,383,206	\$56,744,636	\$59,995,149	\$1,611,943	2.84%

Source of Expenditure All Funds

Expenditures & Other Uses	Total YE 2011-12 Forecast	2011-12 Original Budget	2012-13 Budget	Variance to Prior Year Forecast	% Variance 12-13 Budget to 11-12 Forecast
Regular Salaries	\$17,281,453	\$17,584,303	\$17,640,754	\$359,301	2.04%
Overtime	\$1,089,357	\$872,300	\$896,600	(\$192,757)	-22.10%
Medical, Dental, Unemployment	\$3,753,430	\$2,939,577	\$4,288,363	\$534,933	18.20%
Police & Fire Pension	\$3,890,329	\$3,878,306	\$3,019,028	(\$871,301)	-26.88%
Workers Compensation	\$556,192	\$357,000	\$400,000	(\$156,192)	-43.75%
All Other Personnel	\$133,399	\$233,540	\$640,982	\$507,583	217.34%
IMRF & SS	\$1,982,171	\$1,988,318	\$2,294,436	\$312,265	15.70%
Water Purchases Chicago	\$3,467,219	\$3,500,000	\$4,250,000	\$782,781	22.37%
Contractual Services	\$11,074,038	\$10,558,638	\$11,320,384	\$246,346	2.27%
Commodities	\$2,643,396	\$2,712,000	\$2,711,433	\$68,037	2.51%
Capital Items	\$3,052,970	\$3,597,776	\$5,377,800	\$2,324,830	64.62%
Debt Service	\$3,574,392	\$3,568,713	\$3,686,819	\$112,427	3.15%
Contingency	\$0	\$0	\$0	\$0	0.00%
Transfers Out	\$5,497,618	\$5,380,281	\$6,074,503	\$576,885	10.72%
Total Expenditures	\$57,995,964	\$57,170,752	\$62,601,102	\$4,605,138	8.06%
Surplus (Deficit)	\$387,242	(\$426,116)	(\$2,605,953)		

2012/13 Budget Impact on Fund Balance

City of Park Ridge, Illinois

2012/13 Budget and Fund Balance

Fund Name	General	Library	Motor Fuel	Uptown TIF	IL Municipal Ret. (IMRF)	Municipal Waste	Emergency Telephone	Parking*
Unreserved / Unrestricted FB YE 4/30/11	\$2,823,093	\$2,855,493	\$461,692	(\$4,829,749)	\$0	(\$343,248)	(\$301,773)	\$1,132,219
FY 2011-12 Revenues/ Transfers In	30,659,507	4,207,821	1,000,000	2,475,644	1,977,556	3,558,999	1,395,000	304,587
FY 2011-12 Expenditures/Transfers Out	30,656,874	4,739,077	1,000,000	3,248,538	2,294,436	3,558,743	1,391,762	1,196,817
Revenues Over (Under)	\$2,633	(\$531,256)	\$0	(\$772,894)	(\$316,880)	\$256	\$3,238	(\$892,230)
Fund Balance with budget impact	\$2,825,726	\$2,324,237	\$461,692	(\$5,602,643)	(\$316,880)	(\$342,992)	(\$298,535)	\$239,989
Target Fund Balance	\$7,664,219	\$2,369,539	\$0	\$0	\$0	\$0	\$0	\$249,470
Balanced Budget	Yes	No	Yes	No	No	Yes	Yes	No
Actual FB to Target FB	37%	98%	N/A	Negative	Negative	Negative	Negative	96%
Use of Fund Balance in Compliance with Policy	N/A	Yes	N/A	No	No	N/A	N/A	Yes
Requires 2/3 Alderman Approval	N/A	N/A	N/A	Yes	Yes	N/A	N/A	N/A

2012/13 Budget Impact on Fund Balance

City of Park Ridge, Illinois

2012/13 Budget and Fund Balance

Fund Name	Water*	Sewer*	Dempster TIF	2004A Debt Service	2004B Water Debt Service	2005A Debt Service	2006A Debt Service	2006B Debt Service
Unreserved / Unrestricted FB YE 4/30/11	\$3,830,516	\$576,730	\$0	\$0	\$0	(\$3,569)	\$0	\$0
FY 2011-12 Revenues/ Transfers In	8,783,839	1,869,272	148,711	1,200,669	889,116	421,113	523,500	579,815
FY 2011-12 Expenditures/Transfers Out	9,399,066	1,353,546	148,000	1,200,669	889,116	421,113	523,500	579,815
Revenues Over (Under)	(\$615,227)	\$515,726	\$711	\$0	\$0	\$0	\$0	\$0
Fund Balance with budget impact	\$3,215,289	\$1,092,456	\$711	\$0	\$0	(\$3,569)	\$0	\$0
Target Fund Balance	\$2,136,511	\$525,591	\$0	\$0	\$0	\$0	\$0	\$0
Balanced Budget	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Actual FB to Target FB	150%	208%	N/A	N/A	N/A	Negative	N/A	N/A
Use of Fund Balance in Compliance with Policy	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Requires 2/3 Alderman Approval	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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 911 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)		Items sold in Park Ridge, except food and drugs, are subject to a 9.5% 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)	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	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
General	Parking Garage Tax		Agreement with Lutheran General Hospital	\$50,000 / month		Paid directly to City	818500
General	Telecom Franchise Fee				Very small dollars collected fiscal year 2011		818900

City of Park Ridge Revenue Rates

Fund	Charge	Code Section	Description	Rate	Comments	City Verification	Object
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
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

City of Park Ridge Revenue Rates

Fund	Charge	Code Section	Description	Rate	Comments	City Verification	Object
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
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

City of Park Ridge Revenue Rates

Fund	Charge	Code Section	Description	Rate	Comments	City Verification	Object
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	\$75 Minimum (\$.05 per square foot of building, if applicable)
Electrical Service Panels	\$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 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 Business License Fees

Classification	Step	Square Feet	Annual Fee
A-Food Establishment	1	0 - 1,000	\$105
A-Food Establishment	2	1,000 - 5,000	\$175
A-Food Establishment	3	5,000 - 10,000	\$250
A-Food Establishment	4	10,000 - 20,000	\$350
A-Food Establishment	5	20,000 - and over	\$450
B-Service Establishment	1	0 - 1,000	\$75
B-Service Establishment	2	1,000 - 5,000	\$100
B-Service Establishment	3	5,000 - 10,000	\$150
B-Service Establishment	4	10,000 - 20,000	\$200
B-Service Establishment	5	20,000 - and over	\$275
C-Retail Sales Establishment	1	0 - 1,000	\$50
C-Retail Sales Establishment	2	1,000 - 5,000	\$75
C-Retail Sales Establishment	3	5,000 - 10,000	\$100
C-Retail Sales Establishment	4	10,000 - 20,000	\$125
C-Retail Sales Establishment	5	20,000 - and over	\$175
D-Professional and Other	1	0 - 1,000	\$25
D-Professional and Other	2	1,000 - 5,000	\$45
D-Professional and Other	3	5,000 - 10,000	\$65
D-Professional and Other	4	10,000 - 20,000	\$85
D-Professional and Other	5	20,000 - and over	\$105
E-Home Occupations			\$20

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 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 Property Tax Collections History

Levy Year	Levy	Budgeted Loss (1.7%)	Net Levy	Collected	Percent of Levied Collected	Real Loss
2003	\$12,074,200	(\$207,600)	\$11,866,600	\$11,882,934	98.42%	1.58%
2004	\$12,678,000	(\$218,100)	\$12,459,900	\$12,500,010	98.60%	1.40%
2005	\$13,311,800	(\$228,900)	\$13,082,900	\$13,221,282	99.32%	0.68%
2006	\$13,977,900	(\$240,500)	\$13,737,400	\$13,707,392	98.06%	1.94%
2007	\$14,683,000	(\$252,000)	\$14,431,000	\$14,457,355	98.46%	1.54%
2008	\$15,162,800	(\$260,300)	\$14,902,500	\$14,773,780	97.43%	2.57%
2009	\$15,652,500	(\$268,500)	\$15,384,000	\$15,385,038	98.29%	1.71%
2010	\$16,435,200	(\$282,000)	\$16,153,200	\$16,014,836	97.44%	2.56%
2011	\$17,000,159	(\$296,123)	\$16,704,036	\$16,584,657	97.56%	2.44%
2012	\$17,000,159	(\$296,123)	\$16,704,036			

Fiscal Year	Levy Period	Billed	Collected	Fiscal Year Total	Percent of Billed - Collected
2004	2003 1st Installment	\$5,749,650	\$5,475,796		95%
2005	2003 2nd Installment	\$6,324,550	\$6,407,138		101%
2005	2004 1st Installment	\$6,037,100	\$5,545,416	\$11,952,554	92%
2006	2004 2nd Installment	\$6,640,900	\$6,954,594		105%
2006	2005 1st Installment	\$6,339,000	\$5,980,998	\$12,935,592	94%
2007	2005 2nd Installment	\$6,972,800	\$7,240,284		104%
2007	2006 1st Installment	\$6,655,900	\$6,295,678	\$13,535,962	95%
2008	2006 2nd Installment	\$7,322,000	\$7,411,714		101%
2008	2007 1st Installment	\$6,988,950	\$6,540,883	\$13,952,597	94%
2009	2007 2nd Installment	\$7,694,050	\$7,916,472		103%
2009	2008 1st Installment	\$7,341,500	\$6,726,447	\$14,642,919	92%
2010	2008 2nd Installment	\$7,821,300	\$8,047,333		103%
2010	2009 1st Installment	\$8,608,875	\$7,646,546	\$15,693,879	89%
2011	2009 2nd Installment	\$7,043,625	\$7,738,492		110%
2011	2010 1st Installment	\$8,608,875	\$7,797,195	\$15,535,687	91%
2012	2010 2nd Installment	\$7,826,325	\$8,217,641		105%
2012	2011 1st Installment	\$9,039,360	\$8,225,818	\$16,443,459	91%
2013	2011 2nd Installment	\$7,960,799	\$8,358,839		105%
2013	2012 1st Installment	\$9,350,087	\$8,508,580	\$16,867,419	91%
2014	2012 2nd Installment	\$7,650,072	\$8,032,575		105%

Since the 2007 levy, on average the City collects 91% of the first property tax installment and 105% of the 2nd property tax installment which makes up for some of the shortfall from the 1st installment

The City budgets the property tax levy in May for the following December levy, the actual receipts span two fiscal years resulting in a variance of actual to budget each year

Beginning with the 2010 fiscal year (2009 1st Installment), the amount of the 1st installment bill is equal to 55% of the previous year tax levy

Collected values include collections for prior years and interest

Both Billed and Collected values exclude Road & Bridge Tax and property taxes for TIFs and SSAs

1st Installment due April 1st, 2nd Installment due November 1st

City of Park Ridge Property Tax Collections History General Fund

Levy Year	Levy	Budgeted Loss (1.7%)	Net Levy	Collected	Percent of Levied Collected	Real Loss
2009	\$3,257,600	(\$55,900)	\$3,201,700	\$3,144,658	96.53%	3.47%
2010	\$3,393,500	(\$58,200)	\$3,335,300	\$3,316,436	97.73%	2.27%
2011	\$4,383,487	(\$79,993)	\$4,303,494	\$4,341,362	99.04%	0.96%
2012			\$0			

Fiscal Year	Levy Period	Billed	Collected	Fiscal Year Total	Percent of Billed - Collected
2010	2009 1st Installment	\$1,791,680	\$1,591,699		89%
2011	2009 2nd Installment	\$1,465,920	\$1,552,959		106%
2011	2010 1st Installment	\$1,791,680	\$1,634,525	\$3,187,483	91%
2012	2010 2nd Installment	\$1,601,820	\$1,681,911		105%
2012	2011 1st Installment	\$1,866,425	\$1,698,447	\$3,380,358	91%
2013	2011 2nd Installment	\$2,517,062	\$2,642,915		105%
2013	2012 1st Installment	\$2,410,918	\$2,193,935	\$4,836,850	91%
2014	2012 2nd Installment		\$0		#DIV/0!

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1st Installment due April 1st, 2nd Installment due November 1st

City of Park Ridge Property Tax Collections History Police Pension

Levy Year	Levy	Budgeted Loss (1.7%)	Net Levy	Collected	Percent of Levied Collected	Real Loss
2009	\$1,561,500	(\$26,800)	\$1,534,700	\$1,547,460	99.10%	0.90%
2010	\$1,853,100	(\$31,800)	\$1,821,300	\$1,826,442	98.56%	1.44%
2011	\$1,665,244	(\$27,836)	\$1,637,408	\$1,606,118	96.45%	3.55%
2012			\$0	\$833,455		

Fiscal Year	Levy Period	Billed	Collected	Fiscal Year Total	Percent of Billed - Collected
2010	2009 1st Installment	\$858,825	\$726,042		85%
2011	2009 2nd Installment	\$702,675	\$821,418		117%
2011	2010 1st Installment	\$858,825	\$782,453	\$1,603,871	91%
2012	2010 2nd Installment	\$994,275	\$1,043,989		105%
2012	2011 1st Installment	\$1,019,205	\$927,477	\$1,971,465	91%
2013	2011 2nd Installment	\$646,039	\$678,641		105%
2013	2012 1st Installment	\$915,884	\$833,455	\$1,511,796	91%
2014	2012 2nd Installment		\$0		#DIV/0!

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1st Installment due April 1st, 2nd Installment due November 1st

City of Park Ridge Property Tax Collections History Fire Pension

Levy Year	Levy	Budgeted Loss (1.7%)	Net Levy	Collected	Percent of Levied Collected	Real Loss
2009	\$1,428,400	(\$24,500)	\$1,403,900	\$1,427,423	99.93%	0.07%
2010	\$1,769,600	(\$30,400)	\$1,739,200	\$1,755,968	99.23%	0.77%
2011	\$1,631,200	(\$27,266)	\$1,603,934	\$1,576,501	96.65%	3.35%
2012			\$0	\$816,416		

Fiscal Year	Levy Period	Billed	Collected	Fiscal Year Total	Percent of Billed - Collected
2010	2009 1st Installment	\$785,620	\$574,728		73%
2011	2009 2nd Installment	\$642,780	\$852,695		133%
2011	2010 1st Installment	\$785,620	\$722,789	\$1,575,484	92%
2012	2010 2nd Installment	\$983,980	\$1,033,179		105%
2012	2011 1st Installment	\$973,280	\$885,685	\$1,918,864	91%
2013	2011 2nd Installment	\$657,920	\$690,816		105%
2013	2012 1st Installment	\$897,160	\$816,416	\$1,507,232	91%
2014	2012 2nd Installment				#DIV/0!

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1st Installment due April 1st, 2nd Installment due November 1st

City of Park Ridge Property Tax Collections History IMRF

Levy Year	Levy	Budgeted Loss (1.7%)	Net Levy	Collected	Percent of Levied Collected	Real Loss
2009	\$1,829,900	(\$31,400)	\$1,798,500	\$1,765,280	96.47%	3.53%
2010	\$1,713,500	(\$29,400)	\$1,684,100	\$1,567,502	91.48%	8.52% Forecast
2011	\$1,712,730	(\$28,630)	\$1,684,100	\$1,666,427	97.30%	2.70% Forecast
2012			\$0	\$857,221		

Fiscal Year	Levy Period	Billed	Collected	Fiscal Year Total	Percent of Billed - Collected
2010	2009 1st Installment	\$1,006,445	\$894,020		89%
2011	2009 2nd Installment	\$823,455	\$871,260		106%
2011	2010 1st Installment	\$1,006,445	\$825,094	\$1,696,354	82%
2012	2010 2nd Installment	\$707,055	\$742,408		105% Forecast
2012	2011 1st Installment	\$942,425	\$857,607	\$1,600,015	91% Forecast
2013	2011 2nd Installment	\$770,305	\$808,820		105% Forecast
2013	2012 1st Installment	\$942,002	\$857,221	\$1,666,041	91% Forecast
2014	2012 2nd Installment		\$0		#DIV/0! Forecast

Since the 2007 levy, on average the City collects 91% of the first property tax installment and 105% of the 2nd property tax installment which makes up for some of the shortfall from the 1st installment

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1st Installment due April 1st, 2nd Installment due November 1st

City of Park Ridge Property Tax Collections History Municipal Waste

Levy Year	Levy	Budgeted Loss (1.7%)	Net Levy	Collected	Percent of Levied Collected	Real Loss
2009	\$3,499,200	(\$60,000)	\$3,439,200	\$3,377,565	96.52%	3.48%
2010	\$3,683,500	(\$63,200)	\$3,620,300	\$3,620,691	98.29%	1.71% Forecast
2011	\$3,585,498	(\$63,398)	\$3,522,100	\$3,481,143	97.09%	2.91% Forecast
2012			\$0	\$1,794,542		

Fiscal Year	Levy Period	Billed	Collected	Fiscal Year Total	Percent of Billed - Collected
2010	2009 1st Installment	\$1,924,560	\$1,709,587		89%
2011	2009 2nd Installment	\$1,574,640	\$1,667,978		106%
2011	2010 1st Installment	\$1,924,560	\$1,773,804	\$3,441,782	92%
2012	2010 2nd Installment	\$1,758,940	\$1,846,887		105% Forecast
2012	2011 1st Installment	\$2,025,925	\$1,843,592	\$3,690,479	91% Forecast
2013	2011 2nd Installment	\$1,559,573	\$1,637,552		105% Forecast
2013	2012 1st Installment	\$1,972,024	\$1,794,542	\$3,432,093	91% Forecast
2014	2012 2nd Installment		\$0		#DIV/0! Forecast

Since the 2007 levy, on average the City collects 91% of the first property tax installment and 105% of the 2nd property tax installment which makes up for some of the shortfall from the 1st installment

The City budgets the property tax levy in May for the following December levy, the actual receipts span two fiscal years resulting in a variance of actual to budget each year

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Collected values include collections for prior years and interest

Both Billed and Collected values exclude Road & Bridge Tax and property taxes for TIFs and SSAs

1st Installment due April 1st, 2nd Installment due November 1st

City of Park Ridge Property Tax Collections History Library

Levy Year	Levy	Budgeted Loss (1.7%)	Net Levy	Collected	Percent of Levied Collected	Real Loss
2009	\$4,075,900	(\$69,900)	\$4,006,000	\$3,955,494	97.05%	2.95%
2010	\$4,022,000	(\$69,000)	\$3,953,000	\$3,881,475	96.51%	3.49%
2011	\$4,022,000	(\$69,000)	\$3,953,000	\$3,913,406	97.30%	2.70%
2012			\$0	\$2,013,011		

Fiscal Year	Levy Period	Billed	Collected	Fiscal Year Total	Percent of Billed - Collected
2010	2009 1st Installment	\$2,241,745	\$2,148,731		96%
2011	2009 2nd Installment	\$1,834,155	\$1,806,763		99%
2011	2010 1st Installment	\$2,241,745	\$2,012,208	\$3,818,971	90%
2012	2010 2nd Installment	\$1,780,255	\$1,869,268		105%
2012	2011 1st Installment	\$2,212,100	\$2,013,011	\$3,882,279	91%
2013	2011 2nd Installment	\$1,809,900	\$1,900,395		105%
2013	2012 1st Installment	\$2,212,100	\$2,013,011	\$3,913,406	91%
2014	2012 2nd Installment		\$0		#DIV/0!

Since the 2007 levy, on average the City collects 91% of the first property tax installment and 105% of the 2nd property tax installment which makes up for some of the shortfall from the 1st installment

The City budgets the property tax levy in May for the following December levy, the actual receipts span two fiscal years resulting in a variance of actual to budget each year

Beginning with the 2010 fiscal year (2009 1st Installment), the amount of the 1st installment bill is equal to 55% of the previous year tax levy

Collected values include collections for prior years and interest

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1st Installment due April 1st, 2nd Installment due November 1st

City of Park Ridge Property Tax Collections History Uptown TIF

Levy Year	Cook County Clerk TIF Reports	Collected	Percent of Levied Collected	Real Loss
2003		\$0	#DIV/0!	#DIV/0!
2004		\$436,606	#DIV/0!	#DIV/0!
2005	\$623,626	\$616,620	98.88%	1.12%
2006	\$728,326	\$716,674	98.40%	1.60%
2007	\$1,658,716	\$1,629,503	98.24%	1.76%
2008	\$2,040,851	\$1,989,534	97.49%	2.51%
2009	\$2,611,095	\$2,490,840	95.39%	4.61%
2010	\$2,605,941	\$2,560,605	98.26%	1.74%
2011	\$2,605,941	\$2,475,644	95.00%	5.00%

Fiscal Year	Levy Period	Billed	Collected	Fiscal Year Total	Percent of Billed - Collected
2004	2003 1st Installment				
2005	2003 2nd Installment				
2005	2004 1st Installment		\$36,403		
2006	2004 2nd Installment		\$400,203		
2006	2005 1st Installment		\$212,554	\$612,758	
2007	2005 2nd Installment		\$404,066		
2007	2006 1st Installment	\$311,813	\$295,152	\$699,218	95%
2008	2006 2nd Installment	\$416,513	\$421,522		101%
2008	2007 1st Installment	\$364,163	\$342,716	\$764,238	94%
2009	2007 2nd Installment	\$1,294,553	\$1,286,787		99%
2009	2008 1st Installment	\$829,358	\$622,679	\$1,909,466	75%
2010	2008 2nd Installment	\$1,211,493	\$1,366,855		113%
2010	2009 1st Installment	\$1,122,468	\$830,619	\$2,197,474	74%
2011	2009 2nd Installment	\$1,488,628	\$1,660,222		112%
2011	2010 1st Installment	\$1,436,103	\$1,320,577	\$2,980,799	92%
2012	2010 2nd Installment	\$1,169,838	\$1,240,028		106%
2012	2011 1st Installment	\$1,433,267	\$1,232,610	\$2,472,638	86%
2013	2011 2nd Installment	\$1,172,673	\$1,243,034		106%
2013	2012 1st Installment	\$1,433,267	\$1,232,610	\$2,475,644	86%

Since the 2007 levy, on average the City collects 86% of the first property tax installment and 106% of the 2nd property tax installment which makes up for some of the shortfall from the 1st installment

The City budgets the property tax levy in May for the following December levy, the actual receipts span two fiscal years resulting in a variance of actual to budget each year

Beginning with the 2010 fiscal year (2009 1st Installment), the amount of the 1st installment bill is equal to 55% of the previous year tax levy

Collected values include collections for prior years and interest

City of Park Ridge Property Tax Collections History Dempster TIF

Levy Year	Cook County Clerk TIF		Percent of Levied	Real Loss
	Reports	Collected	Collected	
2004	\$205,692	\$205,692	100.00%	0.00%
2005	\$220,966	\$220,966	100.00%	0.00%
2006	\$221,331	\$221,331	100.00%	0.00%
2007	\$234,792	\$234,792	100.00%	0.00%
2008	\$244,807	\$244,807	100.00%	0.00%
2009	\$154,107	\$154,107	100.00%	0.00%
2010	\$149,526	\$149,526	100.00%	0.00%
2011	\$149,000	\$149,000	100.00%	0.00%

Fiscal Year	Levy Period	Billed	Collected	Fiscal Year Total	Percent of Billed - Collected
2005	2003 2nd Installment		\$113,740		
2005	2004 1st Installment		\$84,958		
2006	2004 2nd Installment		\$120,734		
2006	2005 1st Installment		\$102,846	\$223,580	
2007	2005 2nd Installment		\$118,121		
2007	2006 1st Installment	\$110,483	\$110,483	\$228,604	100%
2008	2006 2nd Installment	\$110,848	\$110,848		100%
2008	2007 1st Installment	\$110,666	\$110,666	\$221,514	100%
2009	2007 2nd Installment	\$124,126	\$124,126		100%
2009	2008 1st Installment	\$117,396	\$117,396	\$241,522	100%
2010	2008 2nd Installment	\$127,411	\$127,411		100%
2010	2009 1st Installment	\$134,644	\$134,644	\$262,055	100%
2011	2009 2nd Installment	\$19,464	\$19,464		100%
2011	2010 1st Installment	\$84,759	\$84,759	\$104,223	100%
2012	2010 2nd Installment	\$64,767	\$64,767		100%
2012	2011 1st Installment	\$82,239	\$82,239	\$147,006	100%
2013	2011 2nd Installment	\$66,761	\$66,761		100%
2013	2012 1st Installment	\$81,950	\$81,950	\$148,711	100%

Since the 2007 levy, on average the City collects 100% of the first property tax installment and 100% of the 2nd property tax installment

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Beginning with the 2010 fiscal year (2009 1st Installment), the amount of the 1st installment bill is equal to 55% of the previous year tax levy

Collected values include collections for prior years and interest

City of Park Ridge
State Shared Municipal Revenue vs. IML Estimates
(per capita)

Source: Illinois Municipal League

	2010 Actual	2011 Actual	2012 Estimate (Apr 2011)	2012 Estimate (Nov 2011)	2013 Estimate (Nov 2011)
Income Tax (LGDF)	\$79.38	\$77.90	\$73.00	\$76.80	\$79.20
Motor Fuel Tax	\$25.06	\$25.40	\$23.75	\$24.90	\$24.90
State Use Tax	\$11.91	\$13.73	\$13.80	\$15.20	\$16.30
All other State Sales Tax	n/a	n/a	n/a	n/a	n/a
Total Per Capita	\$116.35	\$117.03	\$110.55	\$116.90	\$120.40

Source: Park Ridge

	PR 2010 Actual	PR 2011 Actual	PR 2012 Budget	PR 2012 Estimate (Nov 2011)	PR 2013 Estimate (Nov 2011)
Income Tax (LGDF)	\$79.63	\$75.47	\$73.00	\$77.34	\$79.20
Motor Fuel Tax*	\$25.23	\$29.87	\$26.68	\$30.13	\$29.01
State Use Tax	\$11.88	\$14.54	\$12.94	\$12.92	\$16.30
All other State Sales Tax	\$71.48	\$85.55	\$83.11	\$87.11	\$83.46
Total Per Capita	\$116.74	\$119.88	\$112.62	\$120.39	\$124.51

*Motor Fuel Tax Receipts includes share of Illinois Jobs Now Capital Investment in Local Transportation
An initial investment of \$100M was distributed in November 2010, Park Ridge received \$164K
There will be five additional installments that will be distributed to local governments by the same formula as the Motor Fuel Tax

2011 Income tax would have been \$77.98 for PR but we had to reverse the prior year accrual which was \$94K higher than the actual revenue received

2012 Original budget for State Income tax was \$80 per capita, reduced to \$73 to match IML estimate

2010 Capita = 37,775

2011, 2012, 2013 Capita = 37,480

City of Park Ridge, Illinois

2012/13 Grant Income (Intergovernmental)

<i>Fund</i>	<i>Program</i>	<i>Project</i>	<i>Grant / Income Provider</i>	<i>Grant Income/ Reimbursements</i>	<i>Total Project Cost</i>	<i>Project Cost Budget</i>
100	Police	IDOT - Grants	IDOT	\$39,780.00	\$39,780.00	Overtime
100	Police	DOJ - Vest Replacement	DOJ	\$2,100.00	\$2,100.00	
100	Fire	SAFER Grant	FEMA	\$505,098.00	\$505,098.00	Extra Help
100	Fire	Fire Dept. Training Tower	FEMA	\$39,500.00	\$39,500.00	Capital
100	Fire	Replace lighting to LED St. 35	FEMA	\$65,000.00	\$65,000.00	Capital
100	Fire	Replace lighting to LED St. 36	FEMA	\$65,000.00	\$65,000.00	Capital
100	Fire	Fire Prevention and Safety Grant	FEMA	\$14,400.00	\$16,000.00	Materials
100	Fire	Defibrillators	FEMA	\$136,800.00	\$152,000.00	Capital
				\$867,678.00	\$884,478.00	
201	Library	IL Per Capita Grant	IL State Library	\$38,000.00	\$38,000.00	
				\$38,000.00	\$38,000.00	
204	TIF	Uptown Streetscape		\$0.00	\$0.00	
				\$0.00	\$0.00	
Grand Total				\$905,678.00	\$922,478.00	

City of Park Ridge, Illinois

2012/13 Licenses**Vehicle**

	Fee	Estimated Count	Est. Total Revenue
Livery	\$65	58	\$3,770
Motorcycle	\$30	165	\$4,950
Passenger Car	\$45	25,000	\$1,125,000
RV	\$60	31	\$1,860
B Truck	\$60	625	\$37,500
D Truck	\$85	65	\$5,525
F Truck	\$105	35	\$3,675
H Truck	\$125	25	\$3,125
Late Fees	\$15	1,200	\$18,000
Other late Fees	\$35	80	\$2,800
Replacement Stickers	\$5	759	\$3,795
		28,043	\$1,210,000

Liquor

Various	Various	27	\$80,000
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Business

Businesses	Various	1490	\$80,000
Contractors	\$50	1400	\$70,000
			\$150,000

Pet

Cat or Dog	\$10	3500	\$35,000
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\$1,475,000

City of Park Ridge, Illinois

Source of Revenue General Fund

	2009/10 YE	2010/11 YE	2011/12	2012/13	Variance
	Actual	Actual	Projection	Budget	12/13 to 11/12
Property Tax Levy	5,418,614	6,452,427	7,396,762	7,855,878	6.21%
Income Tax	3,008,242	2,828,519	2,898,819	2,968,416	2.40%
Home Rule Sales Tax	1,336,242	1,481,781	1,590,656	1,538,000	-3.31%
State Sales Tax	3,149,028	3,751,560	3,749,092	3,739,000	-0.27%
Telecom Tax	1,890,388	1,729,231	1,771,680	1,751,000	-1.17%
Water Utility Tax	0	229,125	333,701	436,170	30.71%
Electric and Gas Utility Tax	2,261,845	2,216,039	2,144,695	2,180,000	1.65%
Ambulance	647,977	670,854	798,089	790,000	-1.01%
Building Permits	731,070	734,685	793,401	756,000	-4.71%
Parking Garage Tax	394,136	601,553	601,896	600,000	-0.32%
Food & Beverage Tax	374,382	421,129	424,040	421,000	-0.72%
Package Liquor Tax	312,252	335,017	337,068	335,000	-0.61%
Licenses (non vehicle)	259,521	274,786	263,193	265,000	0.69%
Licenses (vehicle)	1,095,065	1,232,223	1,210,844	1,210,000	-0.07%
Federal and State Grants	475,050	906,824	152,294	867,678	469.74%
Services to Other Agencies	355,285	405,137	336,850	257,200	-23.65%
Natural Gas Use Tax	131,413	137,137	120,470	125,000	3.76%
Property Transfer Tax	448,893	384,492	451,585	415,000	-8.10%
Personal Property Replace.	332,640	413,633	295,049	295,000	-0.02%
Cable TV	405,635	471,171	453,535	462,000	1.87%
Road & Bridge Tax	205,444	192,168	160,781	160,000	-0.49%
Gasoline Tax	355,279	499,192	523,115	505,000	-3.46%
Miscellaneous	509,601	350,271	521,843	455,459	-12.72%
Transfer In	800,000	953,560	800,000	1,038,241	29.78%
Employee Contributions	0	0	637,919	733,465	14.98%
Fines	415,433	367,859	547,976	500,000	-8.76%
	25,313,436	28,040,373	29,315,354	30,659,506	4.59%

City of Park Ridge, Illinois
Water Rate Study – January 2012

The City Council eliminated the utility rate study from the 2011/12 budget. As a result, we have reviewed various completed utility rate studies from cities across the U.S. Below is a summary of our informal rate study and the proposed changes to the water rates. Our research indicates that many municipal utilities use an “equivalent meter” to calculate a base charge for water service customers. The base charge is designed to cover the water system’s fixed costs while a per unit charge (in our case 1,000 gallons) is designed to cover the water system’s variable costs. This differs from our current rate structure. A comparison of our current rate structure and proposed rate structure are presented below.

Current Rate Structure

The current rate structure for water has a tiered rate:

\$30.20 Minimum billing for 1 - 5,000 gallons.

\$4.67 Per 1,000 gallons 6,000 up to 30,000 gallons.

\$5.21 Per 1,000 gallons over 30,000 gallons.

Proposed Rate Structure

The proposed rate structure for water has two components:

- (1) A base charge component, and
- (2) A variable water usage charge component

Equivalent Meters

Equivalent meters are used in order to recognize the fact that larger meters are more expensive to install, maintain and replace than smaller meters. Meters are assigned a hydraulic capacity by size which is based on the maximum measurable flow of the meter and is measured in gallons per minute (gpm). For the City of Park Ridge, the 5/8” or 3/4” meter is considered the base upon which other meter capacity ratios are calculated. The 5/8” and 3/4” meters are both used for residential metering and are essentially interchangeable. A ratio of capacity is calculated by dividing the large meter capacities by the base meter capacity. This results in a hydraulic capacity ratio that is used to calculate equivalent meters. The actual number of meters by size is multiplied by the corresponding capacity ratio to calculate equivalent meters. The City’s meter supply company, Water Resources, provided the meter capacity in terms of gallons per minute (gpm), for the size and type of meter the City uses for installations. It should be noted that the City uses two types of 2” meters that have slightly different meter capacities, a positive displacement meter and a compound flow. The predominant 2” meters installed within the City are 160gpm positive displacement meters. Since we do not have the ability to easily determine the type of 2” used on the customer account, we will be applying the 160 gpm to all 2” meters. See Table 1.

City of Park Ridge, Illinois
Water Rate Study – January 2012

Table 1

Meter Size	Count of Meters	Capacity (GPM)	Capacity Ratio	Equivalent Meters
5/8	9,608	20	1.00	9,608
3/4	644	30	1.00	644
1	919	50	1.67	1,532
1 1/2	1,078	100	3.33	3,593
2	218	160	5.33	1,163
3	88	450	15.00	1,320
4	70	1000	33.33	2,333
6	11	2000	66.67	733
8	0	4000	133.33	0
	12,636			20,926

Water Service Cost Allocation

The Water Fund expenditures were analyzed to determine costs that are fixed regardless of volume of water sold. Fixed costs include such items as salaries, fringe benefits, materials used in repairs, system maintenance, debt service, capital infrastructure replacement costs, equipment and billing. The remaining variable costs include the cost of water purchased from the City of Chicago and electricity for the pumping stations.

Base Charge

The base charge is a fixed amount established on the basis of the water meter size of the property receiving water service from the City of Park Ridge. The rates for the base charge are calculated to recover the fixed costs of the Park Ridge water fund and proportionately allocate the costs based on meter size. Fixed costs are not a function of the amount of water a customer uses, in other words, these costs exist even if a customer uses no water. The allocation of the fixed costs to a base charge is based on the potential demand or capacity requirement placed on the water system by a customer. For each customer, the larger the meter size, the greater the demand is placed upon the water system.

The fixed costs to be recovered in the Base Charge are divided by the number of Meter Equivalents to arrive at the base cost for a 5/8" or 3/4", our standard residential meter. The base cost for the standard residential meter is then multiplied by the Capacity Ratio for each meter size to determine the base cost for each meter size.

Variable costs are to be recovered by a variable water charge. Variable costs are costs that are directly related to volume, such as purchased water from the City of Chicago and electricity for the pumping stations. The variable water charge at Park Ridge is based on each 1,000 gallons of usage.

2012/13 Rate Structure

The proposed rate structure was derived based on the 2012/13 budget projections and projected customer demand. See table 2 below.

City of Park Ridge, Illinois
Water Rate Study – January 2012

Table 2

City of Park Ridge, Illinois

Water Fund

	2009-10	2010-11	2011-12	2012-13
	Actual	Actual	Projection	Projections
Annual Usage Rate (Per 1,000 gallons)	1,242,558	1,269,823	1,269,072	1,295,000 \$3.54
User Revenue	\$6,328,965	\$7,144,801	\$6,797,504	\$4,584,300
Base Charge				\$4,139,098
Water Read Revenue				
Other Water Income	<u>\$53,262</u>	<u>\$43,562</u>	<u>\$48,971</u>	<u>\$49,000</u>
	\$6,382,227	\$7,188,363	\$6,846,475	\$8,772,398
Salaries	\$662,359	\$649,458	\$630,241	\$648,602
Extra Help	\$0	\$4,361	\$6,511	\$5,700
Overtime	\$44,400	\$86,410	\$55,844	\$85,000
Medical Insurance	\$131,460	\$129,768	\$123,894	\$128,475
Other Personnel	\$7,207	\$6,563	\$854	\$6,426
Water Purchases Chicago	\$2,914,849	\$3,182,055	\$3,490,315	\$4,250,000
Contracting	\$194,227	\$177,484	\$211,239	\$230,525
Material	\$338,549	\$315,449	\$370,000	\$401,000
Interior Water Tower Painting	\$0	\$0	\$0	\$0
Transfer Out (Debt Service)	\$878,404	\$885,354	\$885,566	\$889,116
Transfer Out (Overheads)	\$800,000	\$800,000	\$800,000	\$800,000
Transfer Out (IMRF)	<u>\$166,100</u>	<u>\$157,300</u>	<u>\$158,000</u>	<u>\$175,654</u>
Subtotal	\$6,137,555	\$6,394,202	\$6,732,464	\$7,620,498
Capital Items*				
Water Main Replacement	\$710,076	\$335,183	\$560,000	\$815,000
Street Repairs	\$92,000	\$72,965	\$0	
Replace Roof South Pump Station			\$29,000	
Radio Read Meter System				
Tech Equip Repl Fund	\$3,800	\$3,800	\$3,800	\$3,800
Motor Equip Repl Fund	\$74,200	\$74,200	\$76,800	\$79,800
Total Capital	\$880,076	\$486,148	\$669,600	\$898,600
Total Variable and Fixed	\$7,017,631	\$6,880,350	\$7,402,064	\$8,519,098
Net Balance (Budget Basis)	<u>(\$635,404)</u>	<u>\$308,013</u>	<u>(\$555,589)</u>	<u>\$253,300</u>
Beginning Unrestricted Net Assets	\$4,157,907			
Ending Unrestricted Net Assets	\$3,522,504	\$3,830,516	\$3,274,927	\$3,528,227
Target Unrestricted Net Assets		\$1,716,725	\$1,803,677	\$1,989,850

**City of Park Ridge, Illinois
Water Rate Study – January 2012**

2012/13 Rate Calculations

Meter Size	Count of Meters	Capacity (GPM)	Capacity Ratio	Equivalent Meters	Base Cost
5/8	9,608	20	1.00	9,608	\$32.97
3/4	644	30	1.00	644	\$32.97
1	919	50	1.67	1,532	\$54.94
1 1/2	1,078	100	3.33	3,593	\$109.89
2	218	160	5.33	1,163	\$175.82
3	88	450	15.00	1,320	\$494.48
4	70	1000	33.33	2,333	\$1,098.85
6	11	2000	66.67	733	\$2,197.71
8	0	4000	133.33	0	\$4,395.42
	12,636			20,926	

	<u>2012/13 Budget</u>
Fixed Cost	\$4,139,098
Fund Balance Retention	\$200,000
Variable Cost (Water Purchases)	<u>\$4,380,000</u>
Total Cost	\$8,719,098

Estimated Annual Usage (millions of gallons) 1,295,000

Cost Per Meter Annual \$197.79 \$4,139,098 fixed / 20,926 meters
 Cost per Meter bill Bill Period \$32.97 \$197.79 / 6 billing periods per year

2012/13 Cost per 1,000 gallons \$3.54 \$4,580,000 variable / 1,295,000 million gallons

Proposed Rate

- (1) Base Charge = \$32.97 per equivalent meter, per bill*
- (2) Variable water usage charge = \$3.54 per 1,000 gallons

*The City bills 39 customers on a monthly basis, all other customers are billed bi-monthly

**City of Park Ridge, Illinois
Water Rate Study – January 2012**

Proposed Rate Impact on Customers

Equivalent Meter and Usage	Old Rate	New Rate
16,000 gallon bill every two months with a 5/8" meter	\$85.65	\$94.09
16,000 gallon bill every two months with a 2" meter	\$85.65	\$244.08
90,000 gallon bill every two months with a 4" meter	\$363.30	\$1,488.32
1,200,000 gallon bill every month with a 6" meter*	\$6,554.79	\$6,767.99
136 unit multi-family with 4" meter and 550,000 gallon bill every 2 months**	\$4,312.56	\$3,198.14
30 unit multi-family with 3" meter and 100,000 gallon bill every 2 months**	\$951.30	\$890.91

*6" meter example receives a bill every month, we have 39 accounts that receive a bill every month rather than every other month

**Multi-family units are charged the current tier 1 rate of \$30.20 per unit per bill, tier 2 rates don't apply until the total usage exceeds 5,000 gallons per unit

Proposed Rate Impact on Water Fund

The proposed rate structure allows for charging a customer on their proportionate use of the system based on the size of their meter and also charges customers equally for the actual water used. This rate structure also provides the City with the ability to fairly accurately estimate revenues as long as customer count, meter size and total usage figures are available.

In the first year of the proposed rate structure, the rates were set to provide a small surplus. The City of Chicago has approved annual rate increases that began January 1, 2012. The first rate increase from the City of Chicago was 25%, with the cost of water increasing from \$2.01 per 1,000 gallons to \$2.51 per 1,000 gallons. Over the next three years, the City of Chicago will be increasing rates by 15% annually. We need to review our rate structure annually during the budget cycle to determine if projected water revenue is sufficient to support operations and infrastructure maintenance.

City of Park Ridge, Illinois

Sewer Fund

	2010-11 Actual	2011-12 Forecast	2012-13 Projections	2013-14 Projections	2014-15 Projections	2015-16 Projections	2016-17 Projections
Annual Usage (Gallons in Millions)	1,418,018	1,234,013	1,295,000	1,295,000	1,295,000	1,295,000	1,295,000
Rate per 1,000	\$1.22	\$1.22	\$1.42	\$1.42	\$1.42	\$1.42	\$1.42
User Revenue Estimate	\$1,729,982	\$1,505,496	\$1,838,900	\$1,838,900	\$1,838,900	\$1,838,900	\$1,838,900
Other Sewer Income	\$162,997	\$76,666	\$25,000	\$25,250	\$25,503	\$25,758	\$26,015
Employee Contributions	\$0	\$6,228	\$5,372	\$5,641	\$5,923	\$6,219	\$6,530
State Grant	\$0	\$475,000	\$0	\$0	\$0	\$0	\$0
	\$1,892,979	\$2,063,390	\$1,869,272	\$1,869,791	\$1,870,325	\$1,870,876	\$1,871,445
Salaries	\$290,847	\$291,212	\$281,418	\$287,047	\$292,788	\$298,643	\$304,616
Extra Help	\$9,117	\$6,693	\$6,869	\$15,000	\$15,000	\$15,000	\$15,000
Overtime	\$18,820	\$13,758	\$20,000	\$20,400	\$20,808	\$21,224	\$21,649
Medical Insurance	\$52,090	\$68,146	\$60,501	\$63,526	\$66,702	\$70,037	\$73,539
Other Personnel	\$640	\$650	\$650	\$650	\$650	\$650	\$650
Contracting	\$383,910	\$218,080	\$140,000	\$144,200	\$148,526	\$152,982	\$157,571
Material	\$74,247	\$88,000	\$90,000	\$92,700	\$95,481	\$98,345	\$101,296
Electricity	\$4,708	\$6,000	\$6,000	\$6,300	\$6,615	\$6,946	\$7,293
Transfer Out (Overheads)			\$187,529	\$191,280	\$195,105	\$199,007	\$202,987
Transfer Out (IMRF)	<u>\$65,200</u>	<u>\$68,200</u>	<u>\$72,532</u>	<u>\$78,335</u>	<u>\$84,601</u>	<u>\$91,369</u>	<u>\$98,679</u>
Subtotal	\$899,579	\$760,739	\$865,499	\$899,437	\$926,277	\$954,205	\$983,281
Capital Items*							
Vactor Truck	\$302,728						
Sewer Rehabilitation		\$482,049					
Cathodic Protection Lift Station			\$30,000				
Sewer Lining/Rehab		\$310,000	\$310,000	\$310,000	\$310,000	\$310,000	\$310,000
Motor Equip Repl Fund	\$22,000	\$22,000	\$22,800	\$23,600	\$24,400	\$25,300	\$25,300
Total Capital	\$324,728	\$814,049	\$362,800	\$333,600	\$334,400	\$335,300	\$335,300
Debt Service	\$0	\$0	\$125,247	\$150,297	\$460,297	\$456,019	\$455,873
Net Balance (Cash Basis)	<u>\$668,672</u>	<u>\$488,602</u>	<u>\$515,726</u>	<u>\$486,457</u>	<u>\$149,352</u>	<u>\$125,353</u>	<u>\$96,991</u>
Beginning Unrestricted Fund Balance	(\$92,008)						
Ending Unrestricted Fund Balance	\$576,729	\$1,065,330	\$1,581,056	\$2,067,513	\$2,216,866	\$2,342,219	\$2,439,210
Target Fund Balance**	\$414,000	\$414,000	\$525,591	\$530,556	\$586,829	\$590,921	\$595,742
Variance to Target	\$162,729	\$651,330	\$1,055,465	\$1,536,958	\$1,630,037	\$1,751,298	\$1,843,468

*For purposes of determining the necessary rate to cover expenditures, Capital Items does not include capitalization and depreciation

** Target Fund Balance is equal to: two months total expenditures plus \$300K for emergent capital expenditures