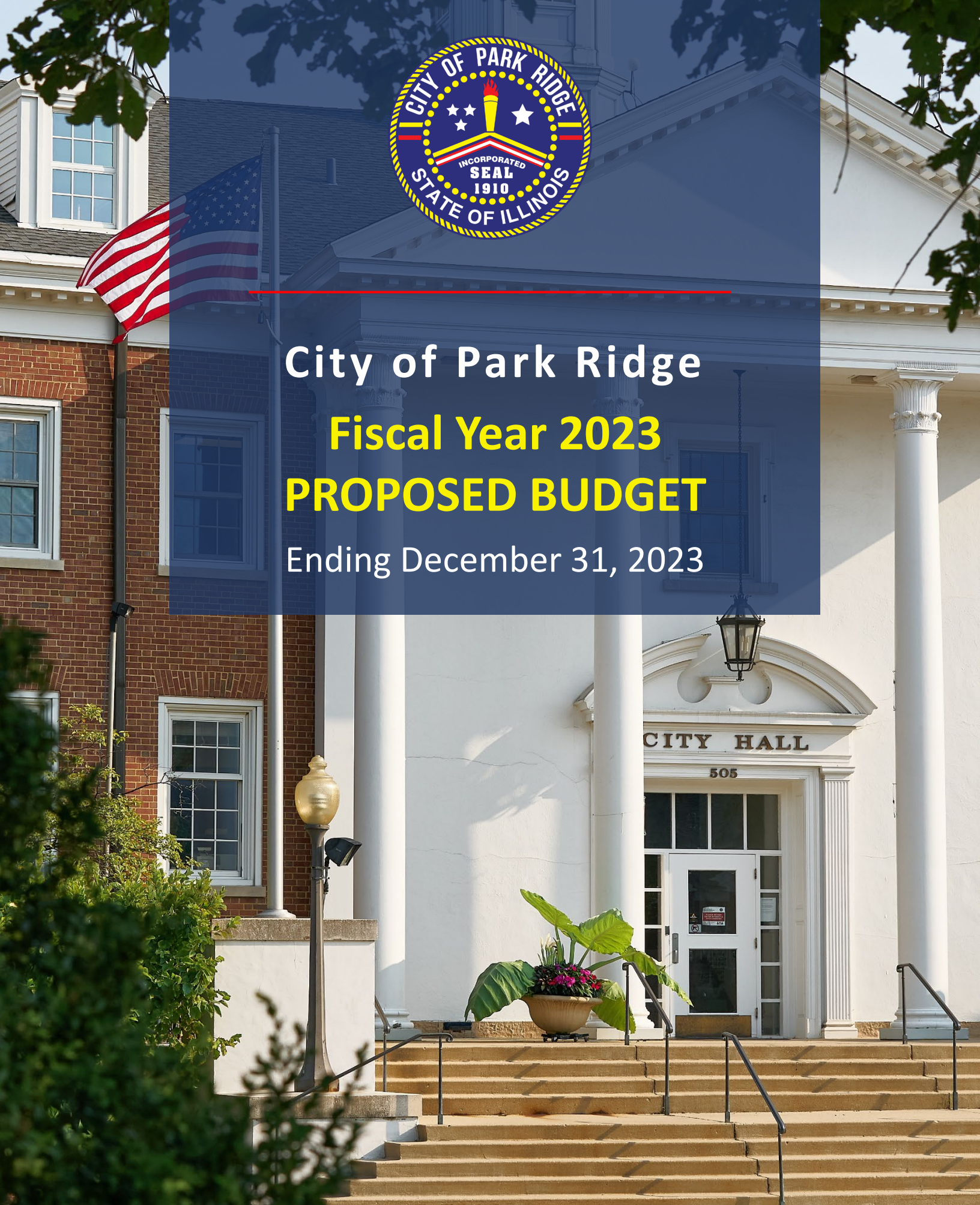




City of Park Ridge
Fiscal Year 2023
PROPOSED BUDGET
Ending December 31, 2023





This Page Intentionally Left Blank

Reader's Guide	1
Officers and Officials	3
City History	4
Community Profile and Demographics	5
City Wide Organizational Chart.....	8

INTRODUCTION

Budget Message.....	10
Budget Guidelines and Schedule	13
Financial Policies	14
Financial Structure	20

BUDGET SUMMARY & FINANCIAL OVERVIEW

Fund Balance Analysis and Changes in Fund Balance	24
Revenue and Expenditure Summaries	27
Personnel Summary.....	30
Long-Term Financial Forecast – General, Water and Sewer Funds.....	38
Capital Improvement Planning	40
Long-Term and Other Debt.....	109

GENERAL FUND

General Fund Summary	112
Revenues by Source - General Fund	114
General Fund Expenditures – All Departments	125
Administration	126
Finance	134
Police	140
Fire	146
Public Works	152
Community Preservation & Development.....	162

SPECIAL REVENUE FUNDS

Dempster TIF Fund	168
Motor Fuel Tax Fund	170
Uptown TIF Fund	172
IMRF Fund	174
FICA Fund	176
Municipal Waste Fund	178
Asset Forfeiture Fund	180
Foreign Fire Insurance Fund	182
Special Service Area Funds	184

CAPITAL PROJECT FUNDS

Capital Improvements and Equipment Fund	188
---	-----

DEBT SERVICE FUNDS

Debt Service Funds	190
--------------------------	-----

ENTERPRISE FUNDS

Parking Fund	194
Water Fund	198
Sewer Fund	202

INTERNAL SERVICE FUNDS

Motor Equipment Replacement Fund	206
Information Technology Replacement Fund	208
Employee Benefits Fund	210

COMPONENT UNIT

Library Fund	212
--------------------	-----

APPENDIX

Glossary of Key Terms	220
-----------------------------	-----



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Park Ridge
Illinois**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

The FY2023 Budget document describes the financial resources available to the City that will be used to provide services to the community. In addition, the budget document serves as a goal setting and policy document and includes the City's goals, policies and procedures approved by the City Council as part of the budget approval process.

This document is organized in a format that provides several levels of financial and operational information about the City's Fiscal Year 2023 Budget. Immediately preceding the sections described below is an introduction to the City's governing body, the history of the City, a community profile and demographic information. Also included is a description of the City's strategic priorities and a City-wide organizational chart.

Introduction

The Introduction section contains the Budget Message from the City Manager and Finance Director that provides a broad overview of the FY2023 Budget factors, assumptions, and trends considered when compiling the budget, FY2022 highlights, and FY2023 major initiatives reflected in the budget. Also included in this section is a description of the City's budget process and timeline and a summary of the City's financial policies. A description of the City's financial structure, which is based on generally accepted accounting principles, is also presented in this section.

Budget Summary & Financial Overview

The Budget Summary & Financial Overview section provides an analysis of fund balance in each of the City's funds. Revenue and expenditure summaries and trends are reflected in this section to provide information regarding the City's funding sources and how those sources are spent. A personnel summary is included that provides information related to positions and total employee compensation.

Summary and detailed information related to the City's multi-year capital improvement program, as well as the City's outstanding debt is also included in this section.

General Fund

The General Fund section provides a detailed analysis of the City's main operating fund. General Fund revenues are described in detail and comparisons to prior years are presented when applicable.

This section also contains information related to each operating department, including the following departments.

- | | | |
|----------------------------|----------------|--|
| ✓ Administrative Services* | ✓ Finance | ✓ Fire |
| ✓ Police | ✓ Public Works | ✓ Community Preservation and Development |

*Administrative Services includes the divisions of Human Resources, Legal, Legislative, Information Technology and Economic Development.

Information presented for each department includes (1) the Department's mission statement and objectives, (2) organizational chart, (3) FY2022 highlights and accomplishments, (4) FY2023 strategic goals, (5) performance measures, and (6) a summary of department expenditures by type with a comparison to prior years.

Other Funds

This section contains a summary description and a detailed revenue and expenditure budget schedule for each of the City's funds, other than the General Fund, including the following.

Special Revenue	Capital Project	Debt Service	Proprietary
Dempster TIF Fund	Capital Improvements and Equipment Fund	Debt Service Fund, Series 2015A	Parking Fund
Motor Fuel Tax Fund		Debt Service Fund, Series 2021A	Water Fund
Uptown TIF Fund			Sewer Fund
IMRF Fund			Motor Equipment Replacement Fund
FICA Fund			
Municipal Waste Fund			
Asset Forfeiture Fund			
Foreign Fire Insurance Fund			

Appendix

Included in this section is a glossary to assist readers with understanding the municipal finance and budget terms listed in the document, as well as a list of acronyms utilized throughout this document.

The City of Park Ridge is governed by elected officials including the Mayor, seven Alderpeople, and the City Clerk. The Mayor and City Clerk are elected from the City at large; one Alderperson is elected from each of the seven wards of the City. The seven alderpeople constitute the City Council, and the Mayor or his appointed representative presides at all Council meetings.

Elected Officials

Marty Maloney - Mayor

Term Expires May 2025

Sal Raspanti - City Clerk

Term Expires May 2025

Alderpeople

John J. Moran, 1st Ward

Term Expires May 2023

Fred Sanchez, 2nd Ward

Term Expires May 2025

Gail A. Wilkening, 3rd Ward

Term Expires May 2023

Harmony Harrington, 4th Ward

Term Expires May 2025

Charlie Melidosian, 5th Ward

Term Expires May 2023

Richard B. Biagi, 6th Ward

Term Expires May 2025

Mwende Lefler, 7th Ward

Term Expires May 2023

Executive Staff

Joseph Gilmore, City Manager

Christopher Lipman, Finance Director

Drew Awsumb, Community Preservation and Development Director

Jeff Sorensen, Fire Chief

Frank Kaminski, Police Chief

Sarah Mitchell, Acting Public Works Director

Leisa Niemotka, Administrative Services Manager

The City of Park Ridge is located in Cook County, Illinois and encompasses an area of 7.1 square miles. Originally settled in 1840, Park Ridge has grown into a medium sized city with a current population of 39,656, according to the 2020 U.S. Census. Known as a prime residential community, Park Ridge is served by some of the best school districts in the state, an excellent parks and recreation system and dependable city services. The City is approximately 15 miles northwest of the City of Chicago's Central Business District and is situated in a key geographic location in close proximity to O'Hare International Airport, the Northwest and Tri-State Tollways, the Kennedy Expressway, CTA Rapid Transit and the Metra commuter rail line.

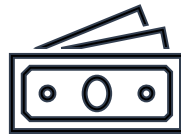
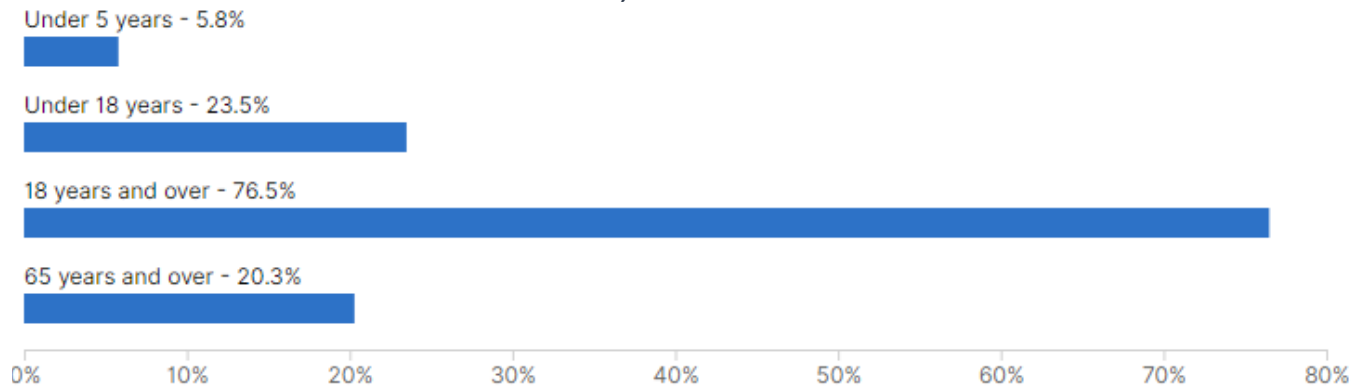


Park Ridge traces its history as far back as the Pottawotamie Native Americans, who lived in this area as it provided fertile land and rich natural resources. The area was a convenient portage between the Des Plaines and Chicago rivers for the French explorers and in the early 1830s our first settlers arrived from New England and New York. The settlement previously named Pennyville and then Brickton was incorporated as the Village of Park Ridge in 1873 and reorganized as the City of Park Ridge in 1910.

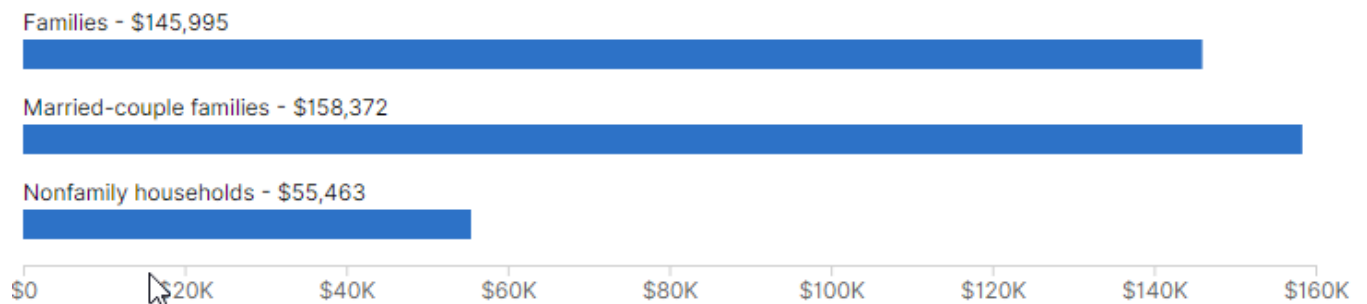
The City operates under a Mayor-Council form of government. The Mayor and City Clerk are elected from the population at large. Aldermen are elected from seven wards on the basis of ward representation. The Mayor and City Council establish policy, while the City Manager is responsible for the day-to-day operations of the city and its employees. The City provides a full range of services, including police and fire protection, emergency medical services, and the construction and maintenance of streets and other infrastructure.



Total Population
39,656

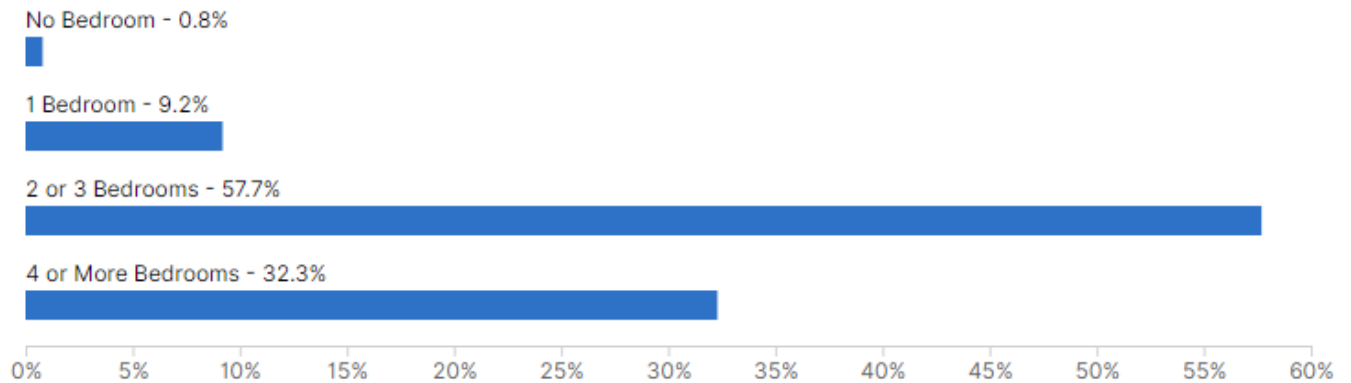


Median Household Income
\$113,809

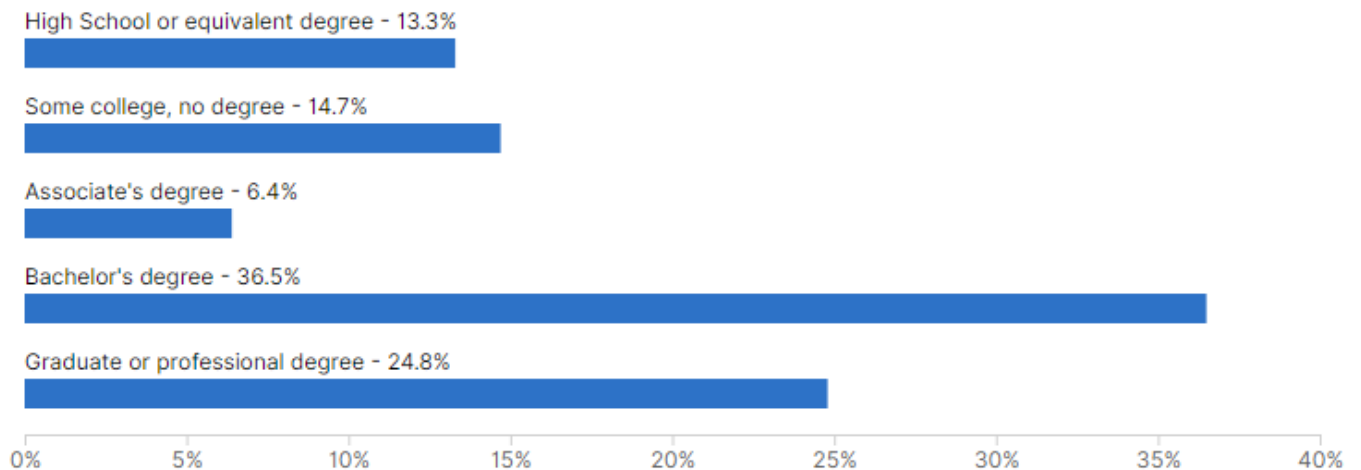


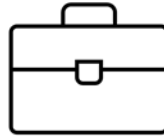


Total Housing Units
15,366

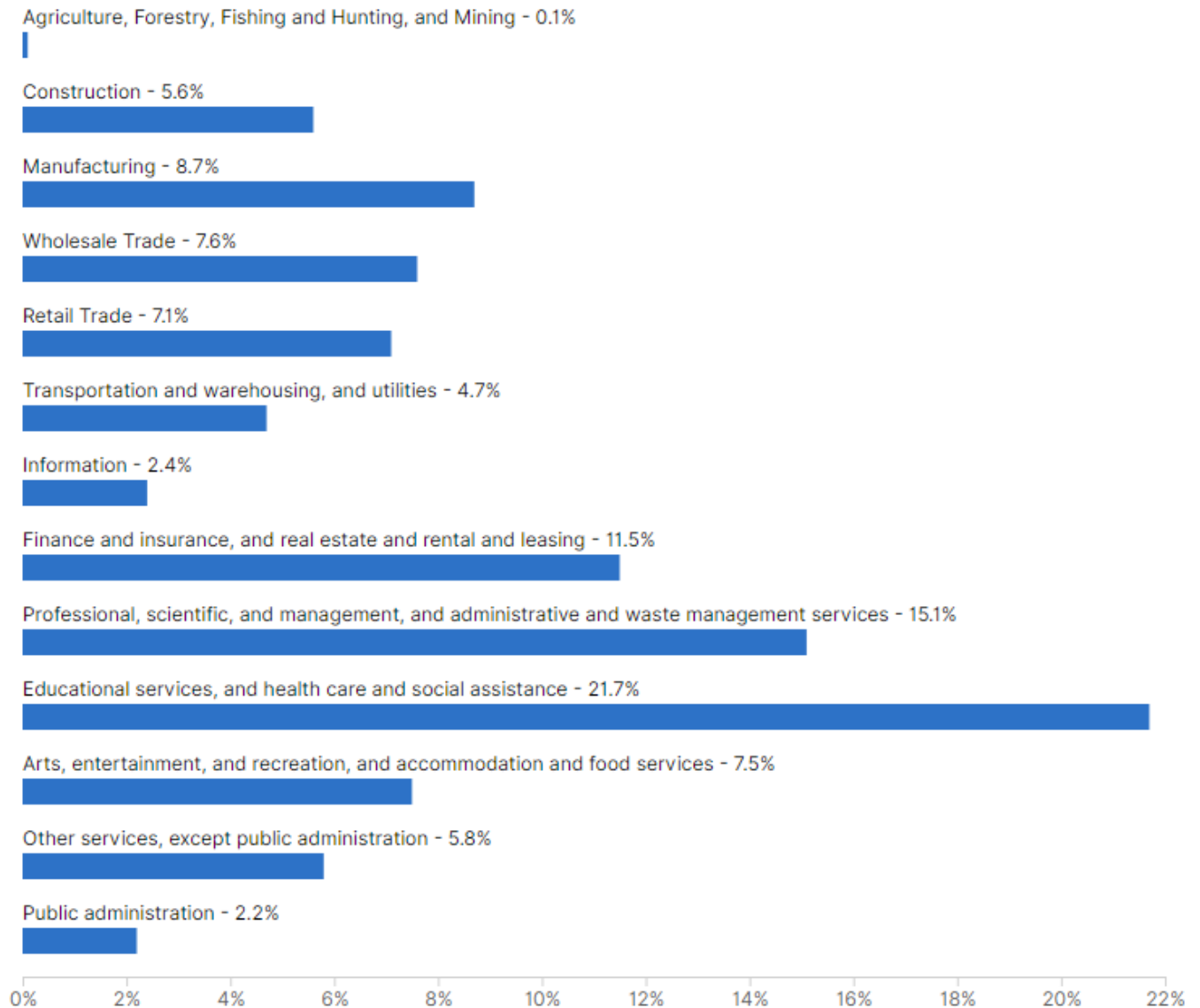


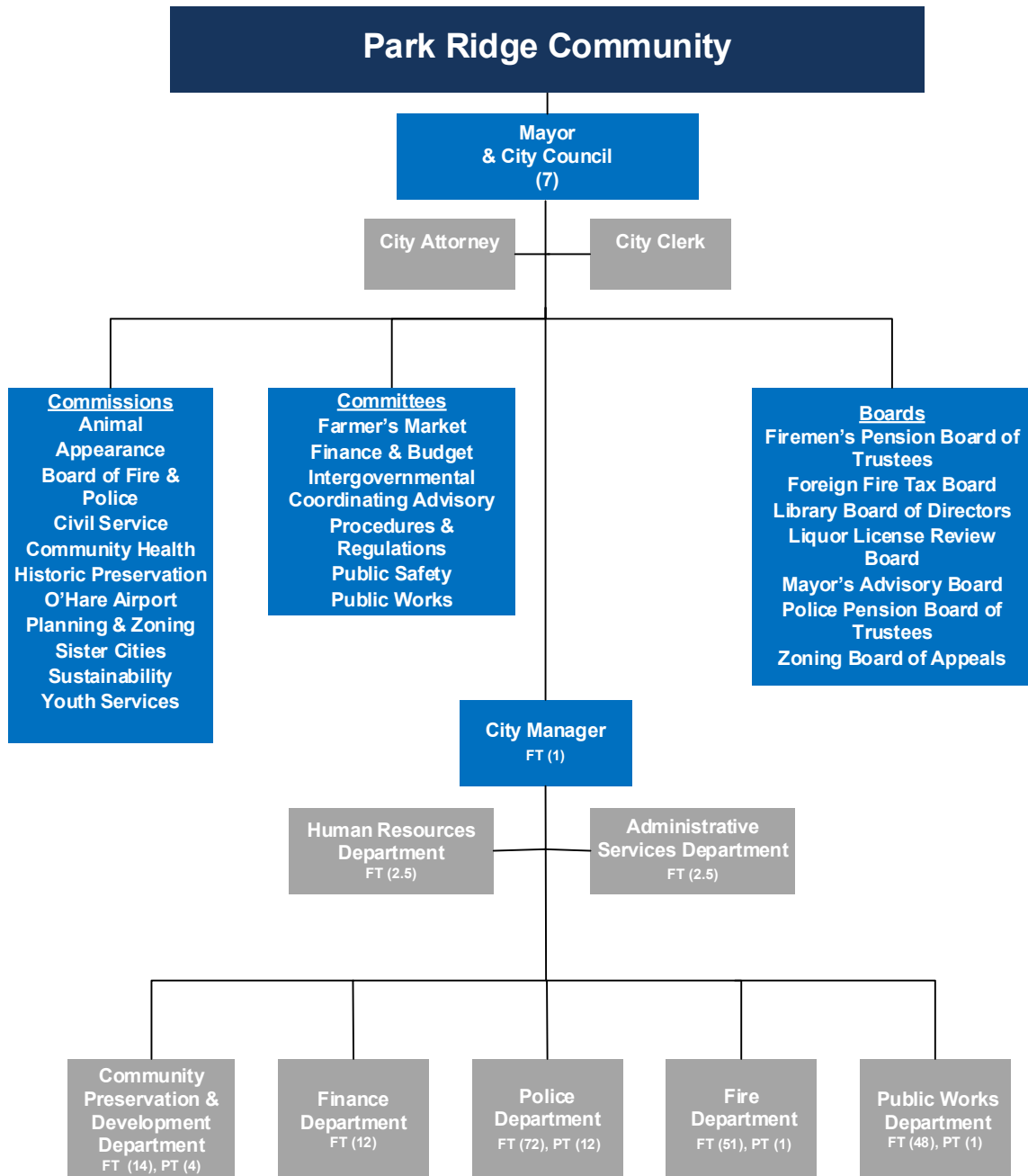
Bachelor's Degree Or Higher
61.3%





Employment Industry







This Page Intentionally Left Blank



CITY OF PARK RIDGE
OFFICE OF THE CITY MANAGER

505 BUTLER PLACE
PARK RIDGE, IL 60068
TEL: 847/ 318-5200
FAX: 847/ 318-5300
www.parkridge.us

Joseph Gilmore
City Manager

It is my pleasure to present the budget for the City of Park Ridge for the Fiscal Year ending December 31, 2023.

As a reminder, the prior year (FY22) budget was the first constructed on a standard calendar fiscal year. This transition has yielded many benefits to City project planning and budgeting, but will impact historical comparisons for a few more years. The reviewer should keep this in mind and understand that Stub Year 2021 (SY21) reflects an 8-month period.

The current year began with ongoing uncertainty from the pandemic and much speculation on when and if things would return to historical norms. Throughout the year, City Staff and the City Council continued to focus on providing essential services and making tangible progress on projects important to residents and the long-term health of Park Ridge. The pages that follow include a sample of projects planned for 2023.

Looking forward, the 2023 budget includes an aggressive list of initiatives built on the recently completed strategic plan, and true to our mission statement.

Enhancing our community through excellent city services, economic development, and quality of life in balance with the city's historic character.

Property tax levy and historical perspective

City Staff is proposing a flat (no change) Levy for the second year in a row. This means the amount of property taxes collected for City services, \$14.4M, will be the same as December 2020.

The flat levy proposal is possible primarily due to fund balances in excess of policy minimums, over the past several years. The embedded chart below identifies the fund balance requirement of the General Fund, compared to our actual fund balances. Staff endeavored to reduce the excess fund balance by reducing the levy and increasing spending on infrastructure projects and enhanced City services. Since 2015 the overall levy went from \$17.1M to the current proposal of \$14.4M, a reduction of 16%. Spending on infrastructure and City services has increased throughout this period – with additional sewer lining, water main replacement, green alleys, customer service technology, and City building upgrades.

Despite these actions, the General Fund balance continued to increase based on offsetting positive trends, such as record high state income tax, personal property replacement tax, and sales tax. In addition, the City was allotted over \$5M in COVID-19 relief from the American Rescue Plan.

Given this combination of factors, in addition to continuing the fund balance reduction strategies above, the FY23 budget includes the elimination of City vehicle stickers. This will reduce City revenues by

approximately \$1.2M in FY23, and have a direct positive financial impact on all residents owning a vehicle(s). This change will create an additional fund balance reduction lever, and be adjusted in future years as necessary.

FY2023 Budget and Strategic Plan

Throughout the summer of 2022, Senior Staff and the City Council conducted a full strategic plan review and update. If you have not had a chance to review this updated plan, I encourage you to do so by visiting the City's website and searching "2022 Strategic Plan". In addition to a revised vision and mission statement, the plan emphasizes six performance areas and details eleven goals, ranked by priority. The plan creates an invaluable road map which staff used to create the FY23 budget, and will impact City operations for the next 3-5 years.

The FY23 Proposed Budget includes a General Fund deficit of \$2.9M, and an All Fund deficit of \$4.1M. These deficits are intentional in order to reduce current fund balances. There are no significant headcount changes in the proposed budget.

The budget includes significant focus on the six strategic priority areas. The lead pages of each departmental budget includes a highlight of some key FY23 goals and objectives, cross referenced to the strategic priority area, a sample of which follows.

Capital and Infrastructure Investments and Improvements

- Begin Fire station #35 renovation
- Apply for additional infrastructure grants, particularly those focused on economic development and green infrastructure projects
- Complete Capital Infrastructure Study & Funding Analysis

Fiscal Stability and Management

- Implement an economic development branding initiative
- Review and implement investment strategies for short and long-term funds
- Research, develop, and implement impact fees for certain healthcare facilities

Workforce Development

- Implement employee self service
- Expand firefighting and special operations training program with neighboring departments

Technology Enhancements, Use, and Effectiveness

- Complete Tyler Human Capital Management software implementation
- Move to digital workflow for purchase orders and payments
- Implement ACH and virtual card vendor payments

Quality Customer Service and Delivery of City Services

- Mitigate impact of COVID-19 for staff and residents
- Complete a social services resource study

Community Outreach and Engagement

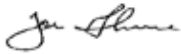
- Complete Comprehensive Plan update
- Utilize PEG funds to increase transparency and ease of use of agenda and minutes

Conclusion

The FY23 Budget has been thoughtfully constructed to be consistent with the City's vision and mission statements, maintain fiscal stability, and make progress on initiatives that will positively impact residents.

Despite the challenges presented by a once-in-a-lifetime pandemic event, I believe we have set a course for the coming year that reflects the values of our community, our City Council and our workforce. I appreciate the City Council's continued fiscal stewardship and look forward to working with the City Council for a successful 2023.

Sincerely,

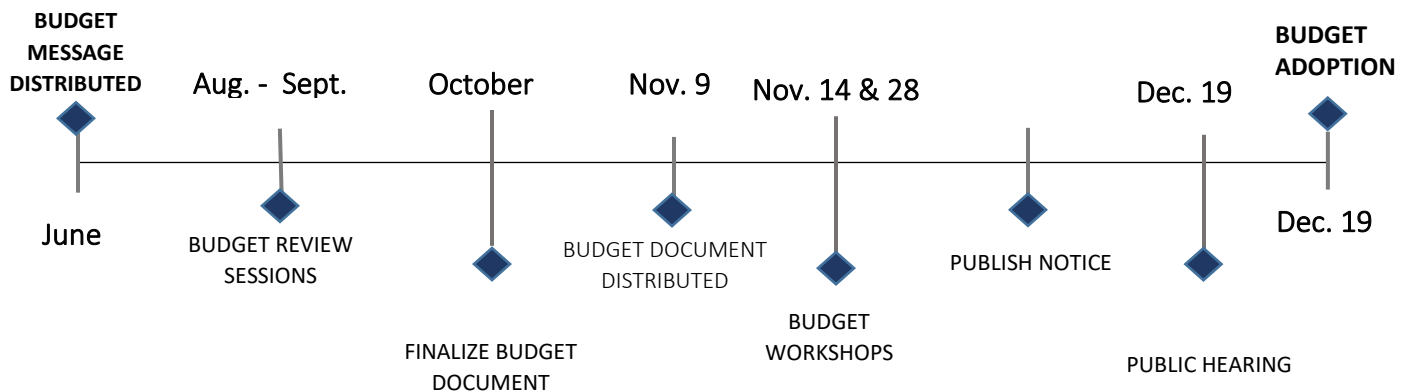
A handwritten signature in dark ink, appearing to read "Joe Shuman".

City Manager

City of Park Ridge, Illinois
Fiscal Year 2023 Budget
Budget Guidelines and Schedule

The City's budget is prepared with a focus on providing service and staff levels that support the City's six strategic priority areas. Through a series of meetings, departments are required to justify any proposed new expenditures as well as assess the need and effectiveness of recurring expenditures in meeting the City's service needs. Capital improvement plan items are also reviewed with departments to provide a cost benefit analysis of proposed projects. The City Manager and Finance Department then make final determinations for proposed revenues and expenditures.

Below is a timeline of the City's FY2023 process. In accordance with statutory requirements, a public hearing notice is published announcing the date and time of the hearing to obtain any comments from residents or the general public. The proposed budget was made available to the general public for inspection and comment at City Hall and the Park Ridge Library prior to the public hearing. Two budget workshops are held for the City Manager, Finance Director and Department Heads to present the budget.



FY2023 Budget Timeline	
June 13, 2022	Distributed FY2023 Budget Memos to City Manager and Department Heads
August 2, 2022	Deadline for submission of FY2023 departmental budget data in financial system
August 18 – 24, 2022	Budget review meetings with Finance Department and Department Heads
September 23, 2022	Finance Department submits proposed FY2023 Budget to City Manager for review
September 27, 2022	City Manager provides Finance Department with review comments
September 30, 2022	Draft FY2023 – FY2026 Capital Improvement Plan available for review
October 12, 2022	Finance Department sends proposed FY2023 budget to departments for review
October 14, 2021	Departments provide Finance Department with budget review comments
November 2, 2022	Finance Department provides final proposed FY2022 budget to City Manager
November 9, 2022	Proposed FY2023 Budget uploaded to City's website
November 14, 2022	City Council Budget Workshop #1
November 17, 2022	Publish Legal Notice of Public Hearing on City Budget
November 28, 2022	City Council Budget Workshop #2
December 19, 2022	Public Hearing on the Proposed Budget and Budget Ordinance adopted by City Council
December 31, 2022	City Clerk to file the Budget Ordinance with the County of Cook
January 1, 2023	Fiscal Year 2023 begins

Basis of Presentation

Annual budgets are adopted for the general, special revenue, debt service, capital projects, enterprise and internal service funds. Although the City's Police and Fire Pension Funds are reported in the Annual Comprehensive Financial Report, the City does not develop a budget for, or report on the budgetary activities of, these funds. The City's budget is prepared on the cash basis of accounting, which is not consistent with the City's annual audited financial statements that are prepared on the accrual/modified accrual basis of accounting. The significant differences are noted below:

- ✓ In accordance with generally accepted accounting principles (GAAP), the City records changes in market value on applicable City investments on its financial statements. However, changes in market values are not included in the budget.
- ✓ Depreciation Expense is reported in the Enterprise and Internal Funds' financial statements but is not budgeted.
- ✓ Capital outlay expense in the enterprise funds and internal service fund are included in the operating budget, whereas purchases of such items are included in the capital assets of the enterprise funds balance sheet on its financial statements

Council Policy Statement – Fund Balance and Target Fund Balance

Purpose

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54), which was adopted by the City as of the fiscal year ended April 30, 2012. In the fund financial statements, governmental funds now report five components of fund balance: nonspendable, restricted, committed, assigned, and unassigned.

This policy establishes guidelines for the appropriate level of fiscal year end (a) unassigned General Fund balance; (b) assigned fund balances for all special revenue funds; and (c) unrestricted net asset balance for all Enterprise Funds ("Target Fund Balances").

Rationale

Having a policy for Target Fund Balances will provide ongoing guidance to the City Council and senior staff regarding the appropriate relationship between an available balance in any individual fund and revenues and expenditures with respect to that fund. It is essential that the City maintain an adequate level of available fund balance to mitigate risks and provide a backup for revenue shortfalls. Adherence to an appropriate policy will also help the City maintain and improve its credit rating.

Policy Statement

Fund Balance Policies

It is neither sufficient nor advisable to monitor only the aggregate balance of all the City's accounting funds. The balance in each individual fund must be separately monitored. A fund balance shall be the difference between assets and liabilities reported as to any particular fund. A fund balance must measure the net current financial resources in a fund that may be available to finance expenditures to be made from that fund in present and future accounting periods. Fund balance reporting will be accomplished in accordance with the most recent authoritative pronouncements and each Fund may be defined according to the following categories of funds:

- ✓ Nonspendable Funds - refers to amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be kept intact. This would include, but is not limited to, inventory prepayments and non-current receivables.

- ✓ Restricted Funds - refers to amounts that are subject to externally imposed restrictions such as those imposed by creditors, grantors, contributors and/or laws and regulations of the City or state or federal government. Bonded capital project funds and debt service funds are included in this category. Special revenue funds are, by definition, Restricted Funds.
- ✓ Committed Funds - refers to amounts that can only be used for specific purposes pursuant to constraints imposed by specific formal action of the City Council. The City Council may commit funds by a resolution or ordinance. Committed Funds cannot be used for any purpose other than that specified by Council action unless the Council removes or changes the specific allowable use by taking the same type of formal action it employed to previously commit those funds.
- ✓ Assigned Funds - refers to amounts for which the Council has expressed an intention for use for specific purposes; but which are not Restricted or Committed as defined above. An Assigned Fund balance does not lapse at the end of a fiscal year, but is carried over into the next fiscal year.
- ✓ Unassigned Funds - refers to all spendable monies not contained in the other four classifications set forth above. In funds other than the General Fund, the unassigned classification may be used only to indicate that a deficit balance has resulted from overspending for specific purposes for which amounts had been Restricted, Committed or Assigned.

Target Fund Balance Policies

For the General Fund, the Target Fund Balance shall be equal to three months of budgeted operating expenditures.

With the exception of the General Fund and all non-enterprise funds, the Target Fund Balance shall be zero (0). For Enterprise Funds, the City's Target Fund Balance shall be equal to two months of budgeted operating expenditures, plus an additional amount to cover emergency expenditures. For the Water Fund this emergency amount shall be \$570,000 and for the Sewer Fund this emergency amount shall be \$300,000.

According to law, the Library Fund Target Fund Balance must be set by the Library Board.

Council Policy Statement – Budget Procedures

Purpose

To set forth the role and responsibilities of standing committees in regard to the annual budget.

Rationale

The City Code and Budget Policy set forth the authority and responsibility of the City Manager to prepare and submit an annual budget to the City Council. Thereupon, it is the job of the City Council to determine and approve the final programs of services and related budgets together with the allocation of revenues. The budget is the most significant policy document adopted by the City Council each year.

Deliberation of the overall budget proposals shall be performed in sessions of the Council Committee-of-the-Whole. Prior thereto, each standing committee shall have the opportunity to study the proposals involving new and major changes to the committee's area of responsibility. These deliberations will enhance the awareness and understanding of committee members and place them in a position to advise the Committee-of-the-Whole.

Statement of Policy

The proposed budget shall be submitted separating the base budget from new and major programs and revenue source changes.

The base budget shall include the cost estimates of continuing to operate the City with the same service level as in the previous year. It shall include anticipated salary levels, increased costs of commodities and contractual services, and normal equipment replacements and equipment needs to continue prior service levels. Revenues shall be projected with anticipated growth without any source changes or rate changes other than the property tax rate.

New programs shall include major changes in service levels, increased services or deleted services.

Revenue source changes shall include any rate or fee schedule change, additions of new revenues, and deletions of revenue sources or other major financing policy issues.

Prior to discussion of new programs and revenue source changes at the Committee-of-the-Whole level, these new and major programs shall be reviewed with the committees most directly involved with the service area. The revenue source changes shall be reviewed by the Finance Committee. The committees should be prepared to make a recommendation to the Committee-of-the-Whole but shall not have veto power.

Council Policy Statement – Investment of Funds

The following is a summary of the City’s investment policy. In general, the policy adheres to the requirements as stated in Illinois State Statutes.

Policy

It is the policy of the City of Park Ridge to invest public funds in a manner that will provide the highest possible return for the appropriate amount of risk. Investments will be structured in order to meet the daily cash flow needs of the city and to conform to all state and local statutes governing the investment of public funds.

Scope

This investment policy applies to all financial assets of the City of Park Ridge reported in the City’s Annual Comprehensive Financial Report, with the exception of Police and Fire Pension Funds.

Objectives

The primary objectives in priority order shall be –

- ✓ Safety – Preservation of Principal
- ✓ Liquidity
- ✓ Yield

Standard of Care

Investment officials are subject to a “prudent person” stand in the context of managing the overall portfolio. Investment officers are relieved of personal responsibility for an individual security’s credit risk and/or market price changes provided the official acted in accordance with this investment policy and other available written procedures.

The City Treasurer and the Finance & Budget Committee have the responsibility of establishing the investment guidelines incorporated in this Investment Policy. Responsibility for the investment program is hereby delegated to the Director of Finance, under the general direction of the City Manager.

Officers and employees involved in the investment process shall refrain from personal business activity that could

conflict with proper execution of the investment program or impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business with the City and they shall further disclose any large personal financial/investment positions that could be related to the investment performance of the City.

Safekeeping and Custody

Third party custody is required for all securities. Securities can be held at a Federal Reserve Bank or its branch office, by an escrow agent of the pledging institution, at another custodial facility or at a financial institution on the Illinois State Treasurer's approved list of safekeeping banks.

Internal Controls

The Director of Finance and the City Treasurer shall establish a system of internal controls with regard to investment management. An independent, certified public accountant shall review these internal controls in conjunction with the annual examination of the City's financial statements.

Professional Investment Services

The City may consider the services of a professional money manager or a professional intermediary who can recommend investment opportunities. All contracts with money managers or intermediaries must be approved by the City Council prior to assignments. Fees for money managers or intermediaries shall be negotiated by the Director of Finance prior to placement of investments.

Authorized and Suitable Investments

Pursuant to home rule authority, all investments purchased under this policy shall be guided by the State of Illinois Public Funds Investment Act (30 ILCS 235) and all revisions thereto, as made by the State of Illinois legislature.

It is the policy of the City to require that funds on deposit in excess of FDIC limits, or investments not guaranteed by the United States of America or any agency of the United State of America, be secured by some form of collateral. The City shall enter into a collateral agreement with the applicable financial institutions; the agreement shall outline the types of assets that may be utilized as collateral, the amount of collateral required and the methodology. The amount of collateral provided will not be less than 110% of the fair market value of the net amount of public funds invested.

The City's investment policy includes government sponsored investment pools, including the Illinois Funds and Illinois Metropolitan Investment Fund (IMET) as authorized investments.

Diversification

The City will diversify its investments by security type and institution. No more than 50% of the City's total investment portfolio may be invested in any one financial institution.

Maximum Maturities

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing in more than two years for the date of purchase. Reserve funds may be invested in securities exceeding two years if the anticipated use of the funds is expected to exceed two years.

Procedures for Investment Bids and Offers

Investment bids will be taken by the Director of Finance for funds managed by the City as time when investment of idle funds would be in the best interest of the City or as required by federal regulations regarding arbitrage rebate on bond proceeds. The City shall place funds for investment with qualified financial institutions that present the best return on the investment.

Performance Standards

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout the budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs of the City.

The basis used to determine whether market yields are being achieved will be the average of the six-month U.S. Treasury Bill rate and the one-year certificate of deposit rate. The one-year certificate of deposit rate will be the average of top rates paid by major New York banks on primary new issues of negotiable certificates of deposit, usually on amounts of \$1 million and more.

Pooling of Funds

Except for cash in certain restricted and special funds, the City will consolidate cash balances from all funds to maximize investment earnings. Investment earnings will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles (GAAP).

Accounting

The City maintains its accounting records in accordance with GAAP and therefore investments will be carried at cost or amortized cost that approximates market, or at market value as prescribed by accounting standards. Premiums or discounts will be amortized over the life of the investment. Gains or losses on investments in all funds will be recorded at the time of disposition of the security or when recognized by accounting standards.

Investment Reports

The Director of Finance shall submit a monthly summary investment report to the Finance & Budget Committee which shall describe the portfolio in terms of investment securities, maturities and cost by fund, estimated earnings and market value of securities, if available. The report shall show actual returns as compared to the benchmark and indicate any areas of policy concern and/or planned revisions to investment strategies.

Capital Asset Policy

During SY2021, the City Council formalized the capital asset policy to provide guidance on the financial aspects and stewardship of City's capital assets. This policy documents the City's capitalization thresholds, depreciation methods and capital planning process. For financial reporting purposes, the following thresholds will be applied when determining whether a capital expenditure shall be capitalized.

The following thresholds will be applied when determining whether a capital expenditure shall be capitalized.

- ✓ Land (and Inexhaustible Land Improvements - \$1
- ✓ Buildings, Building Improvements and Land Improvements - \$50,000
- ✓ Vehicles - \$10,000
- ✓ Machinery & Equipment – \$10,000
- ✓ Works of Art – \$10,000
- ✓ Infrastructure – \$100,000

Capital assets below the capitalization thresholds on a unit basis but warranting “control” shall be inventoried at the department level and an appropriate department list shall be maintained.

Capital investment objectives will be prioritized by the City Council and appropriately reflected in the City’s annual budget.

The City will maintain a multi-year Capital Improvement Plan (CIP), updated annually and will budget all capital improvements in accordance with this plan. Various CIP funding sources, including but not limited to General Fund revenues/fund balance, Motor Fuel Tax, grant and bond funding, Water & Sewer user fees, are allocated to support these improvements.

The City will maintain its physical assets at a level adequate to protect the capital investment and to minimize future maintenance and replacement costs. The operating budget will provide for adequate maintenance and orderly replacement of capital equipment from current revenues when possible.

Basis of Presentation and Measurement Focus

The finances of the City are organized and operated on the basis of “funds”. A “fund” is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The City has twenty (20) budgeted funds, classified into the Governmental, Proprietary and Component Unit categories. The City also has two Fiduciary Funds, the Park Ridge Police Pension Fund and the Park Ridge Fire Pension Fund. These funds are managed by a third-party consultant and are not budgeted; therefore, these funds are not reflected in this document. The City also includes the Library Fund in its annual budget document. The Park Ridge Public Library is presented as a Component Unit in the City’s Comprehensive Annual Financial Report.

Governmental Funds

Governmental funds are used to account for the City’s general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when “measurable and available”. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after fiscal year-end. The City recognizes property taxes when they become both measurable and available. For all other government fund revenues, a one-year availability period is used for revenue recognition. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

Governmental funds include the following fund types –

- ü *General Fund* – primary operating fund, accounting for all financial resources, except those required to be accounted for in another fund
- ü *Special Revenue Funds* – account for revenue sources that are restricted to expenditures for a specific purpose (not including expendable trusts or major capital projects)
- ü *Debt Service Funds* – account for the servicing of general obligation long-term debt not being financed by proprietary or nonexpendable trust funds, including accounting for property taxes levied for the payment of principal and interest on all general obligation debt, as well as the payment of these obligations
- ü *Capital Project Funds* – account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds

Proprietary Funds

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Proprietary funds include the following fund types –

- ü *Enterprise Funds* – account for those operations that are financed and operated in a manner similar to private business or where the Board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability
- ü *Internal Service Funds* – account for operations that provide services to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis

Fiduciary Funds

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others. These funds are accounted for in essentially the same manner as proprietary funds, using the same measurement focus and basis of accounting.

Below is a list of funds currently maintained by the City, as well as the FY2023 budgeted expenditures of each fund. The City also maintains two Fiduciary Funds - Police Pension Fund and Fire Pension – that are not budgeted funds and therefore do not appear in this document but are reporting in the City's Annual Comprehensive Financial Report as a single Pension Trust Fund.

Fiscal Year 2023 Budget Expenditures \$87,376,284			
Governmental Funds		Proprietary Funds	
<i>General Fund</i>	\$42,183,410	<i>Enterprise Funds -</i>	
<i>Special Revenue Funds</i>		Parking (Closed)	\$ -
Dempster TIF	1,000	Water	12,339,935
Motor Fuel Tax	1,900,000	Sewer	2,730,526
Uptown TIF	4,190,726	<i>Internal Service Funds -</i>	
IMRF	496,264	MERF	1,182,500
FICA	1,028,984	IT Replacement	323,000
Municipal Waste	3,382,364	Employee Benefits	4,811,040
Asset Forfeiture	128,000		
Foreign Fire Insurance	85,000		
Special Service Area 22-6104	82,920		
Special Service Area 22-6105	79,407		
<i>Capital Project Funds</i>			
Capital Improvements	4,500,000		
<i>Debt Service Funds</i>			
Debt Service 2015A	1,451,950		
Debt Service 2021A	1,475,276		

Major Governmental Funds

Governmental funds are further classified as either major or non-major funds. A fund is classified as a major governmental fund if revenues, expenditures, assets or liabilities of that fund are at least 10 percent of the corresponding totals, excluding extraordinary items, for all governmental funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. The City can report any fund that does not meet these requirements as a major fund if the City believes that this presentation better reflects the purpose and financial condition of that fund. The General Fund is always classified as a major fund.

The City has three major governmental funds, as follows:

- ü *General Fund* – accounts for most of the City's day-to-day operations
- ü *Uptown TIF Fund* – accounts for the revenues and expenditures related to the Uptown TIF District
- ü *Municipal Waste Fund* – accounts for the City's garbage collection program

Non-Major Governmental Funds

The City has eleven non-major funds as follows:

- ü *Dempster TIF Fund* – accounts for the revenues and expenditures related to the Dempster TIF District
- ü *Motor Fuel Tax Fund* – accounts for funds received from the State of Illinois Motor Fuel Tax to be used for operating and maintaining local streets and roads
- ü *IMRF Fund* – accounts for property tax revenue levied to fund IMRF pension obligations; expenditures include monthly payments of the employee and employer obligation calculated as a percent of covered payroll
- ü *FICA Fund* – accounts for property tax revenue levied for the purpose of funding the City's FICA obligations; payment, including the employee and employer portion, are remitted to the federal government on a bi-weekly basis, based on actual payroll costs
- ü *Asset Forfeiture Fund* – accounts for the receipt of state remitted asset forfeitures and seizures, federally remitted asset forfeitures and seizures and DUI fines, as well as the subsequent spending of these revenues
- ü *Foreign Fire Insurance Fund* – accounts for foreign fire tax revenue, a 2% charge paid by consumers who purchase fire insurance from companies outside of Illinois, as well as the spending of these revenues
- ü *Capital Improvements and Equipment Fund* – to account for the expenditure of revenues dedicated to the improvement and maintenance of the City's non-enterprise assets
- ü *Debt Service Fund 2015A and 2021A* – accounts for the accumulation of resources for the payment of general long-term debt principal, interest and related costs
- ü *Special Service Area Fund 6104 and 6105* – accounts for property tax revenues collected to pay for the resident portion of Green Alley projects.

The following chart summarizes the relationship between operating departments and fund spending.

Operating Departments						
Fund	Administration	Finance	Fire	Police	Public Works	Community Preservation and Development
General	ü	ü	ü	ü	ü	ü
Dempster TIF	ü	ü				ü
Motor Fuel Tax		ü			ü	
Uptown TIF	ü	ü				ü
IMRF		ü				
FICA		ü				
Municipal Waste					ü	
Asset Forfeiture				ü		
Foreign Fire Insurance						
Capital Improvements			ü	ü	ü	
Debt Service 2015A		ü				
Debt Service 2021A		ü				
Parking (Closed)						
Water		ü			ü	
Sewer		ü			ü	
MERF			ü	ü	ü	
IT Replacement	ü	ü				
Employee Benefits	ü	ü				
Library	ü	ü				

Changes in Fund Balance

Below is an analysis of the more significant changes in fund balance in the City's major funds when comparing FY2023 ending fund balance to prior year's ending fund balance.

General Fund – Fund balance within the General Fund steadily increased from FY2021 to SY2021, due to conservative revenue projections based on unknown economic effects of COVID as well as a slowdown in the pace of projects completed due to continued supply chain issues. The projected FY2022 General Fund balance is projected to increase due to one-time American Rescue Plan Act payments to the City as well as significant increases in state shared revenues. An intended draw on fund balance is reflected in the FY2023 budget to fund the capital projects and equipment purchases included in the FY2023 budget. Projected fund balance at the end of FY2023 is forecasted at approximately \$26.92 million, or 63.8% of annual recurring operating expenditures.

Water Fund – The City completed significant upgrades to the water metering system in SY2021. Significant water main infrastructure projects are planned for FY2023. Additionally, the City of Chicago, which provides water to Park Ridge, has applied the maximum rate increases allowed by law in 2022. These significant increases in expenditures are providing stress to the Water Fund balance. Therefore, an increase on water usage and meter fees is proposed for FY2023. Rates were last increased in January of 2019. The new rates will go into effect in July of 2023.

Municipal Waste Fund – While the City's Municipal Waste Fund does not maintain a significant fund balance, it is reported as a major fund based on the revenue received and expenditures incurred in this fund on an annual basis. The fund ended SY2021 with a \$114,674 deficit due to increased collection costs and larger than expected disposal costs true-up. The FY2023 proposed property tax levy includes funding to close the previous deficit and provide sufficient funding to provide waste collection and disposal activities.

City of Park Ridge
Fiscal Year 2023 Budget
Fund Balance Analysis

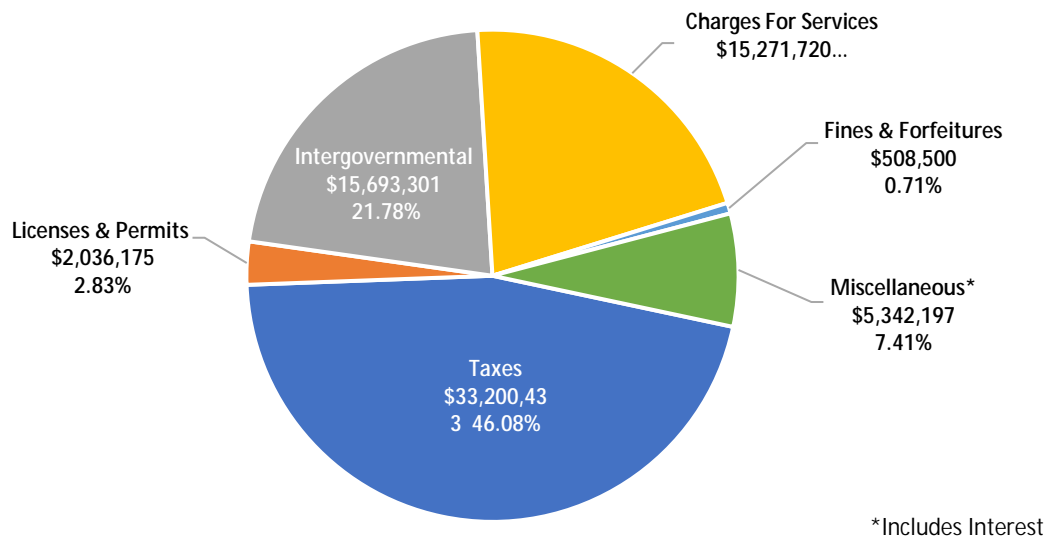
	Projected Fund Balance FY2022	Budgeted Revenues	Budgeted Expenditures	Projected Fund Balance FY2023
General Operating				
General Fund	\$ 29,801,971	\$ 39,300,179	\$ 42,183,410	\$ 26,918,741
Special Revenue				
Dempster TIF Fund	840,566	367,012	1,000	1,206,578
Motor Fuel Tax Fund	3,316,091	1,567,567	1,900,000	2,983,658
Uptown TIF Fund	5,400,678	4,592,000	4,190,726	5,801,952
IMRF Fund	154,292	451,591	496,264	109,619
FICA Fund	644,493	964,186	1,028,984	579,695
Municipal Waste Fund	(31,171)	3,414,911	3,382,364	1,376
Asset Forfeiture Fund	76,397	-	128,000	(51,603)
Foreign Fire Insurance Fund	106,938	72,195	85,000	94,133
SSA 22-6104	-	82,920	82,920	-
SSA 22-6105	-	79,407	79,407	-
Capital Projects				
Capital Improvements and Equipment Fund	444,162	4,377,327	4,500,000	321,489
Debt Service				
Debt Service 2015A Fund	-	1,451,950	1,451,950	-
Debt Service 2021A Fund	-	1,475,276	1,475,276	-
Enterprise				
Water Fund	2,721,880	11,572,950	12,339,953	1,954,877
Sewer Fund	1,087,020	2,196,000	2,730,526	552,495
Internal Service				
MERF Fund	2,511,485	1,063,100	1,182,500	2,392,085
Information Technology Replacement Fund	714,962	65,000	323,000	456,962
Employee Benefits Fund	1,982,435	4,806,540	4,811,040	1,977,935
Component Unit				
Library Fund	3,941,324	4,548,161	5,003,965	3,485,520
TOTAL ALL FUNDS	\$ 53,713,524	\$ 82,448,272	\$ 87,376,284	\$ 48,785,512

City of Park Ridge
Fiscal Year 2023 Budget
Changes in Fund Balance

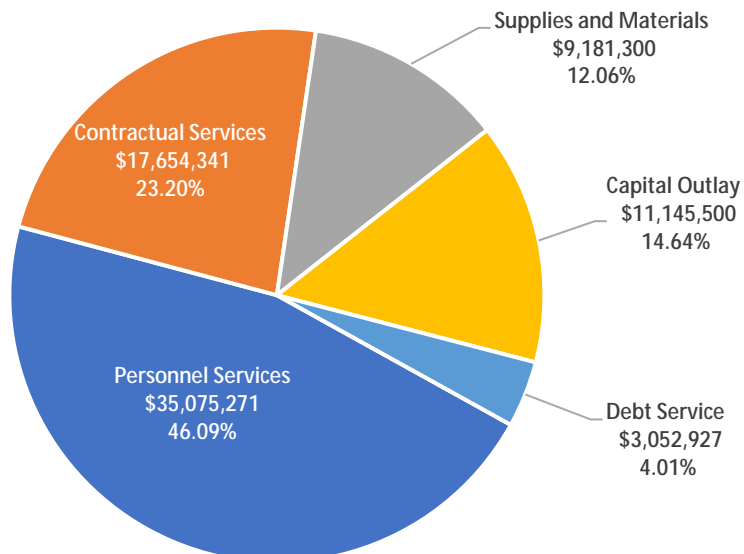
	Audited Fund Balance FY2021	Audited Fund Balance SY2021	Projected Fund Balance FY2022	Projected Fund Balance FY2023
General Operating				
General Fund	\$ 20,628,080	\$ 22,388,794	\$ 29,801,971	\$ 26,918,741
Special Revenue				
Dempster TIF Fund	104,009	482,760	840,566	1,206,578
Motor Fuel Tax Fund	2,971,905	2,948,161	3,316,091	2,983,658
Uptown TIF Fund	7,059,140	4,287,076	5,400,678	5,801,952
IMRF Fund	167,522	48,829	154,292	109,619
FICA Fund	762,934	581,354	644,493	579,695
Municipal Waste Fund	673,680	(114,674)	(31,171)	1,376
Asset Forfeiture Fund	128,962	128,287	76,397	(51,603)
Foreign Fire Insurance Fund	51,973	90,904	106,938	94,133
Capital Projects				
Capital Improvements and Equipment Fund	-	155,497	444,162	321,489
Debt Service				
Debt Service 2015A Fund	-	-	-	-
Debt Service 2016 Fund	-	-	-	-
Debt Service 2021A	-	-	-	-
Enterprise				
Parking Fund	(920,217)	(1,280,856)	-	-
Water Fund	2,848,293	2,049,254	2,721,880	1,954,877
Sewer Fund	2,918,765	1,529,350	1,087,020	552,495
Internal Service				
MERF Fund	2,638,600	3,185,485	2,511,485	2,392,085
Information Technology Replacement Fund	1,034,814	963,357	714,962	456,962
Employee Benefits Fund	2,101,542	1,967,448	1,982,435	1,977,935
Component Unit				
Library	4,828,356	4,083,860	3,941,324	3,485,520
TOTAL ALL FUNDS	\$ 47,998,358	\$ 43,494,888	\$ 53,713,524	\$ 48,785,512

Total FY2023 revenues for all budgeted City funds amount to \$82,448,272 and total FY2023 expenditures for all budgeted City funds amount to \$87,376,284. Total revenues and total expenditures include interfund transfers between funds in the total amount of \$10,395,946 and balance sheet adjustments of \$1,155,000. Below is a summary of FY2023 revenues and expenditures by type.

**FY2023 Revenues by Type - All Funds
(excluding Interfund Transfers)**



**FY2023 Expenditures by Type - All Funds
(excluding Interfund Transfers)**



City of Park Ridge
Fiscal Year 2023 Budget
Revenue and Expenditure Summary - by Fund

	FY2023 Budgeted Revenues	FY2023 Budgeted Expenditures	Variance
General			
General Fund	\$ 39,300,179	\$ 42,183,410	\$ (2,883,231)
Special Revenue			
Dempster TIF Fund	367,012	1,000	366,012
Motor Fuel Tax Fund	1,567,567	1,900,000	(332,433)
Uptown TIF Fund	4,592,000	4,190,726	401,274
IMRF Fund	451,591	496,264	(44,673)
FICA Fund	964,186	1,028,984	(64,798)
Municipal Waste Fund	3,414,911	3,382,364	32,547
Asset Forfeiture Fund	-	128,000	(128,000)
Foreign Fire Insurance Fund	72,195	85,000	(12,805)
Capital Projects			
Capital Improvements and Equipment Fund	4,377,327	4,500,000	(122,673)
Debt Service			
Debt Service 2012B Fund	-	-	-
Debt Service 2015A Fund	1,451,950	1,451,950	-
Debt Service 2016 Fund	-	-	-
Debt Service 2021A Fund	1,475,276	1,475,276	-
Enterprise			
Parking Fund	-	-	-
Water Fund	11,572,950	12,339,953	(767,003)
Sewer Fund	2,196,000	2,730,526	(534,526)
Internal Service			
MERF Fund	1,063,100	1,182,500	(119,400)
Information Technology Replacement Fund	65,000	323,000	(258,000)
Employee Benefits Fund	4,806,540	4,811,040	(4,500)
Component Unit			
Library Fund	4,478,661	5,003,965	(525,304)
Special Service Area			
Special Service Area 22-6104 Fund	82920	82920	-
Special Service Area 22-6105 Fund	79407	79407	-
TOTAL ALL FUNDS	\$ 82,378,772	\$ 87,376,284	\$ (4,997,512)

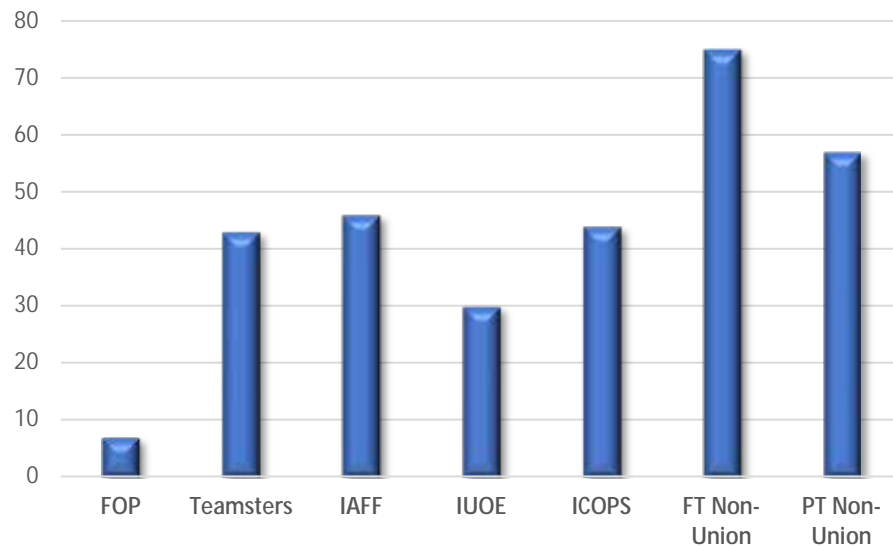
City of Park Ridge
Fiscal Year 2023 Budget

Summary of Revenues, Expenditures and Changes in Fund Balance - All Funds

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
Taxes	\$ 31,085,357	\$ 17,251,954	\$ 32,346,820	\$ 33,102,951	\$ 33,200,433
Licenses and Permits	3,284,938	2,869,259	3,374,796	3,156,473	2,036,175
Intergovernmental	13,688,959	10,800,208	13,257,329	21,960,371	15,693,301
Charges For Services	13,583,426	10,294,180	14,029,214	14,008,181	15,271,720
Fines And Forfeitures	323,474	528,207	446,717	585,245	508,500
Interest Income	39,987	5,587	11,558	200,366	214,857
Miscellaneous Revenues	4,966,024	2,903,723	4,469,231	4,625,299	5,127,340
Total Revenues	\$ 66,972,165	\$ 44,653,117	\$ 67,935,665	\$ 77,638,886	\$ 72,052,326
Expenditures					
Personnel Services	30,669,480	20,634,894	32,789,070	31,732,976	35,075,271
Contractual Services	15,234,262	10,869,948	17,394,087	16,348,219	17,654,341
Supplies and Materials	7,779,977	5,377,374	8,405,273	8,268,263	8,920,700
Other	88,280	85,424	318,525	14,100	260,600
Debt Service	3,175,962	7,497,516	3,148,363	3,066,166	3,052,927
Capital Outlay	8,523,306	2,318,414	9,341,407	7,167,170	11,145,500
Total Expenditures	\$ 65,471,268	\$ 46,783,571	\$ 71,396,725	\$ 66,596,894	\$ 76,109,338
Excess (Deficiency) of					
Revenues Over Expenses:	1,500,897	(2,130,454)	(3,461,060)	11,041,992	(4,057,012)
Other Financing Sources (Uses)					
Contribution from Sewer	59,486	44,880	84,657	84,657	66,488
Contribution from Enterprise	1,487,507	1,163,995	1,630,764	1,630,764	1,617,005
Contribution from Parking	24,076	-	-	-	-
Contribution from Library	-	-	-	-	284,000
Contributions	-	1,009,560	-	-	-
Transfers In	4,165,256	4,151,615	6,126,388	7,086,910	8,428,453
Transfers Out	(5,579,610)	(6,370,051)	(7,841,810)	(8,802,332)	(10,111,947)
Fund Balance Adjustment	(1,471,727)	(6,968,998)		(831,353)	(1,155,000)
Bond Proceeds	-	4,375,000	-	-	-
Gain/(Loss) on Sale of Assets	54,692	46,764	-	8,000	-
Total Other Financing Sources (Uses)	\$ (1,260,319)	\$ (2,547,235)	\$ -	\$ (823,354)	\$ (871,000)
Net Income (Loss)	240,578	(4,677,689)	(3,461,060)	10,218,637	(4,928,012)
Beginning Fund Balance	47,757,780	48,172,573	43,494,888	43,494,888	53,713,524
Ending Fund Balance	\$ 47,998,358	\$ 43,494,884	\$ 40,033,828	\$ 53,713,525	\$ 48,785,512

The total cost of compensation for the City's personnel represents the largest component of the City's overall expenditure budget. The FY2023 budget reflects total compensation costs in the amount of \$39,666,399 and a total personnel count of 217 full-time and 85 part-time employees (positions), including Library employees, as well as the Mayor, City Clerk and City Council. These compensation costs are reflected in the expenditure budget of the City's General, Water, Sewer and Library Funds. Total compensation costs include salaries and wages, the City's contribution to IMRF, Social Security, Medicare and the Police and Fire Pension Funds, and the City's share of health, dental, vision and life premium costs.

The City's employee population consists of both union and non-union employees (positions), as shown below.



- ü *Illinois Fraternal Order of Police Labor Council (FOP) – Police Sergeants* - The current Police Sergeants' FOP collective bargaining agreement expires on December 31, 2025. This contract provides for wage adjustments on May 1 of calendar year 2022, 2023, 2024, and 2025 in the amounts of 3.85%, 4.5%, 4.5%, and 3.0%, respectively. Sergeants not at the top of the salary range are eligible for a step increase on their anniversary date if a yearly performance evaluation is given that does not "require improvement".
- ü *Metropolitan Alliance-Police (MAP) – Patrol Officers* - The Police Officers' MAP collective bargaining agreement expires on December 31, 2024. This contract provided for wage adjustments on May 1 of calendar years 2021, 2022, 2023, and 2024, in the amounts of 2.5%, 3.85%, 4.5%, and 4.5%, respectively.
- ü *International Association of Fire Fighters, AFL-CIO (IAFF) – Firefighters, Firefighters/Paramedics, Lieutenants* - The current Firefighter, IAFF collective bargaining agreement expires on December 31, 2024. The agreement provides for wage increases on May 1 of calendar year 2021, 2022, 2023 and 2024 with the intent of bringing wages to the 50th percentile of comparable communities by May 1, 2024. Fire personnel not at the top of the range are eligible for a step increase on their anniversary date. Cost of living adjustments are dependent on position.
- ü *International Union of Operating Engineers Local 150 (IUOE) – Public Works* - The current Public Works IUOE bargaining agreement applies to the positions of Maintenance Worker I, II and III, Building Maintenance and Mechanic I and II. The term of the agreement is May 2, 2019 – April 30, 2023. The agreement provides for wage adjustments on May 1, 2019, 2020, 2021 and 2022, in the amounts of 2.0%, 2.5%, 2.75% and 3.0%,

respectively. Public Works union members were eligible for step increases on their anniversary dates, subject to a merit rating system in accordance with the City's employee manual.

- ü Illinois Council of Police (ICOPS) – Administrative Personnel - The ICOPS collective bargaining agreement term for administrative personnel is May 1, 2020 – April 30, 2023. A total of 44 positions, across multiple City departments, are covered by this agreement. On May 1, 2020, a market adjustment was applied to the wage scales for each of the positions within the bargaining unit. On May 1, 2021 and 2022, each bargaining unit employee will receive a wage increase of 1.0%. In addition, bargaining unit members who are not at the top of the range for their position will receive a step increase upon completion of a satisfactory performance review.
- ü *Non-Union Personnel* – Non-union wages were adjusted by 2.0% effective January 1, 2022. The 2023 proposed budget includes a wage adjustment for non-union personnel of 3.0% effective January 1, 2023. Non-union personnel are also eligible for merit wages increases based on annual performance reviews.

Total position counts, as well as full-time equivalents, by department, are reflected below.

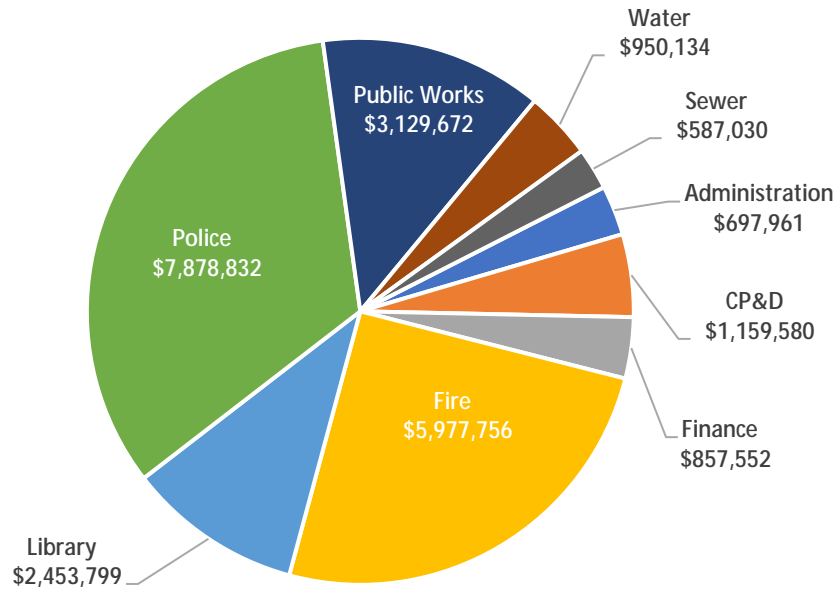
Department	SY2021 Actual	FY2022 Projected	FY2023 Budget		
	FTE	FTE	FT	PT	FTE
Legislative	2.40	2.40	-	9.00	2.40
Administration*	6.00	6.00	6.00	-	6.00
Finance**	13.00	13.00	12.00	-	12.00
Police	81.75	81.75	70.00	12.00	78.00
Fire	52.25	52.25	51.00	2.00	52.25
Public Works***	48.50	48.50	48.00	2.00	48.50
CP&D	14.75	14.75	14.00	4.00	14.75
Library	47.55	48.10	28.00	43.00	48.10

*Includes Human Resources; **Includes Water; ***Includes Water and Sewer

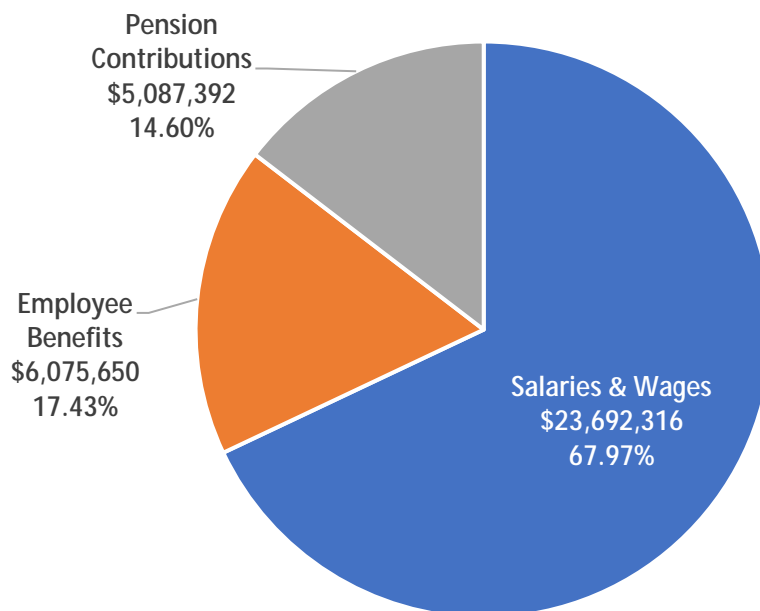
The City did not have any significant changes in full part-time positions counts in SY2021, FY2022 or FY2023 outside of the outsourcing of crossing guards which caused a slight decline in Police Department FTEs related to part-time personnel.

Total salaries and wages by department, as well as total compensation by type, is reflected below.

FY2023 Salaries and Wages



FY2023 Total Personnel Costs



In addition to the wage and salary increases noted above, the FY2023 Budget reflects the following personnel assumptions:

- ü Illinois Municipal Retirement Fund (IMRF) contribution rate for non-public safety employees – 4.5%, resulting in City contributions of \$245,360. In 2023 the Library is funding their portion of the IMRF contribution.
- ü Police and Fire Pension contributions of \$2,453,643 and \$2,137,485, respectively, based on December 31, 2021 actuarial valuations
- ü Medical benefits for employees and retirees are provided through the City's participation in the Intergovernmental Personnel Benefit Cooperative (IPBC). The IPBC is a cooperative entity established to jointly administer some or all the personnel benefit programs offered by its members to their employees and retirees. Projections indicate the July 1, 2023 insurance renewal premiums will see an increase of approximately 10.0% over the prior year.

Schedules of total salaries (not including benefits) by department, as well as salaries by position, can be found on the following pages.

City of Park Ridge
Fiscal Year 2023 Budget
Fiscal Year 2023 Summary of Wages

REGULAR WAGES

Department	FY21 Actual	SY21 Actual	FY22 Revised Budget	FY22 Forecast	FY23 Proposed Budget
Legislative	\$ 29,400	\$ 19,600	\$ 29,400	\$ 29,400	\$ 29,400
Administration	353,187	255,690	399,964	397,200	429,776
Human Resources	194,508	122,587	224,108	199,347	230,785
Finance	737,165	386,251	812,132	621,000	856,052
Police	6,429,127	4,498,816	7,043,771	6,866,989	7,448,832
Fire	5,099,882	3,460,423	5,447,855	5,226,162	5,647,756
Public Works	2,676,055	1,884,138	2,808,916	2,687,665	2,918,672
CP&D	952,907	623,682	1,100,322	1,002,900	1,153,580
Municipal Waste	52,130	30,582	-	-	-
Parking	105,330	(2,859)	-	-	-
Water and Sewer	1,078,057	767,278	1,346,983	1,272,672	1,367,164
Library	2,048,505	1,469,693	2,379,103	2,245,902	2,453,799
Total Regular Wages	\$ 19,756,253	\$ 13,515,881	\$ 21,592,554	\$ 20,549,237	\$ 22,535,816

OVERTIME

Administration	\$ 3,565	\$ 2,745	\$ 6,500	\$ 5,275	\$ 6,500
Human Resources	1,408	-	1,000	1,500	1,500
Finance	75	223	1,500	-	1,500
Police	397,595	273,456	418,000	439,700	430,000
Fire	367,430	285,052	330,000	380,000	330,000
Public Works	201,926	16,702	206,000	196,000	211,000
CP&D	3,462	6,562	11,000	12,000	6,000
Water and Sewer	158,705	62,992	175,000	104,250	170,000
Library	-	-	-	-	-
Total Overtime	\$ 1,134,166	\$ 647,732	\$ 1,149,000	\$ 1,138,725	\$ 1,156,500

TOTAL WAGES

Legislative	\$ 29,400	\$ 19,600	\$ 29,400	\$ 29,400	\$ 29,400
Administration	356,752	258,435	406,464	402,475	436,276
Human Resources	195,916	122,587	225,108	200,847	232,285
CP&D	956,368	630,244	1,111,322	1,014,900	1,159,580
Finance	737,241	386,474	813,632	621,000	857,552
Police	6,826,722	4,772,272	7,461,771	7,306,689	7,878,832
Fire	5,467,312	3,745,475	5,777,855	5,606,162	5,977,756
Public Works	2,877,981	1,900,840	3,014,916	2,883,665	3,129,672
Municipal Waste	52,130	30,582	-	-	-
Parking	105,330	(2,859)	-	-	-
Water and Sewer	1,236,763	830,270	1,521,983	1,376,922	1,537,164
Library	2,048,505	1,469,693	2,379,103	2,245,902	2,453,799
Total Wages	\$ 20,890,420	\$ 14,163,613	\$ 22,741,554	\$ 21,687,962	\$ 23,692,316

City of Park Ridge
Fiscal Year 2023 Budget
Full-Time Equivalents - By Department

ADMINISTRATION	FY21	SY21	FY22	FY23
City Manager	1.00	1.00	1.00	1.00
Administrative Services Manager	1.00	1.00	1.00	1.00
Deputy Clerk/Sr. Administrative Assistant	1.00	1.00	1.00	1.00
Sr. Administrative Assistant	1.00	1.00	1.00	1.00
Human Resources Generalist	1.00	1.00	1.00	1.00
Recruitment and Retention Coordinator*	1.00	1.00	1.00	1.00
Total Administration	6.00	6.00	6.00	6.00

**Formerly HR Specialist*

COMMUNITY PRESERVATION & DEVELOPMENT	FY21	SY21	FY22	FY23
CP&D Director	1.00	1.00	1.00	1.00
Building Administrator	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Environmental Health Officer	2.00	2.00	2.00	2.00
Permit, Insp. & Lisc. Assistant	3.00	3.00	3.00	3.00
Plans Examiner/Inspector	4.75	4.75	4.75	4.75
Senior Planner	1.00	1.00	1.00	1.00
Planner	1.00	1.00	1.00	1.00
Total CP&D	14.75	14.75	14.75	14.75

FINANCE	FY21	SY21	FY22	FY23
Finance Director	1.00	1.00	1.00	1.00
Asst. Finance Director	1.00	1.00	1.00	1.00
Accounting Manager	0.00	0.00	0.00	1.00
Sr. Accountant	1.00	1.00	1.00	1.00
Financial Operations Specialist	-	-	-	1.00
Financial Specialist	1.00	1.00	1.00	0.00
(Sr.) Fiscal Technician	4.00	3.00	3.00	2.40
Fiscal Technician Supervisor	-	1.00	1.00	1.00
Payroll Specialist	1.00	1.00	1.00	0.00
Procurement Officer	1.00	1.00	1.00	1.00
Sr. Administrative Assistant	1.00	1.00	1.00	1.00
Sr. Fiscal Technician*	1.00	1.00	1.00	0.60
Utility Billing Specialist*	1.00	1.00	1.00	1.00
Total Finance	13.00	13.00	13.00	12.00

**Wages in Water Fund*

City of Park Ridge
Fiscal Year 2023 Budget
Full-Time Equivalents - By Department

FIRE DEPARTMENT	FY21	SY21	FY22	FY23
Fire Chief	1.00	1.00	1.00	1.00
Executive Officer	0.75	0.75	0.75	0.75
Battalion Chief	3.00	3.00	3.00	3.00
Deputy Chief	1.00	1.00	1.00	1.00
Firefighter/Paramedic	33.00	33.00	33.00	33.00
Firefighter	6.00	6.00	6.00	6.00
Inspector	0.50	0.50	0.50	0.50
Lieutenant	7.00	7.00	7.00	7.00
Total Fire	52.25	52.25	52.25	52.25

POLICE DEPARTMENT	FY21	SY21	FY22	FY23
Police Chief	1.00	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00	1.00
Executive Officer	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Administrative Services Supervisor	1.00	1.00	1.00	1.00
Assistant to Police Chief	1.00	1.00	1.00	1.00
Cadet Program Trainee	1.00	1.00	1.00	1.00
Community Service Officer	6.75	6.75	7.25	8.50
Crossing Guard	4.00	4.00	4.00	0.00
Evidence/Property Technician	1.00	1.00	1.00	1.00
Information Technician	2.50	2.50	2.50	2.50
Parking Enforcement Officer	1.50	1.50	0.00	0.00
Patrol Officer	43.00	43.00	42.00	42.00
Police Commander	3.00	3.00	3.00	3.00
Police Sergeant	7.00	7.00	7.00	7.00
Records Supervisor	1.00	1.00	1.00	1.00
Records Technician	3.75	3.75	3.75	3.75
Social Worker	1.00	1.00	1.00	1.00
Community Strategies Coordinator	0.00	0.00	1.00	1.00
Volunteer Program Coordinator	0.25	0.25	0.25	0.25
Total Police	81.75	81.75	80.75	78.00

City of Park Ridge
Fiscal Year 2023 Budget
Full-Time Equivalents - By Department

PUBLIC WORKS	FY21	SY21	FY22	FY23
Public Works Director	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00
Public Works Supervisor*†	6.00	6.00	6.00	6.00
Administrative Assistant	2.50	2.50	2.50	2.50
Assistant to the Public Works Director	1.00	1.00	1.00	1.00
Building Maintenance	2.00	2.00	2.00	2.00
City Engineer	1.00	1.00	1.00	1.00
City Forester	1.00	1.00	1.00	1.00
Civil Engineer	2.00	2.00	1.00	1.00
Senior Civil Engineer	0.00	0.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00
Maintenance Worker†	25.00	25.00	25.00	25.00
Mechanic	3.00	3.00	3.00	3.00
Pump Station Operator‡	1.00	1.00	1.00	1.00
Urban Forester	1.00	1.00	1.00	1.00
Total Public Works	48.50	48.50	48.50	48.50

**Wages for 1.5 FTE in Water Fund*

† Wages for 0.5 FTE in Sewer Fund

‡Wages in Water Fund

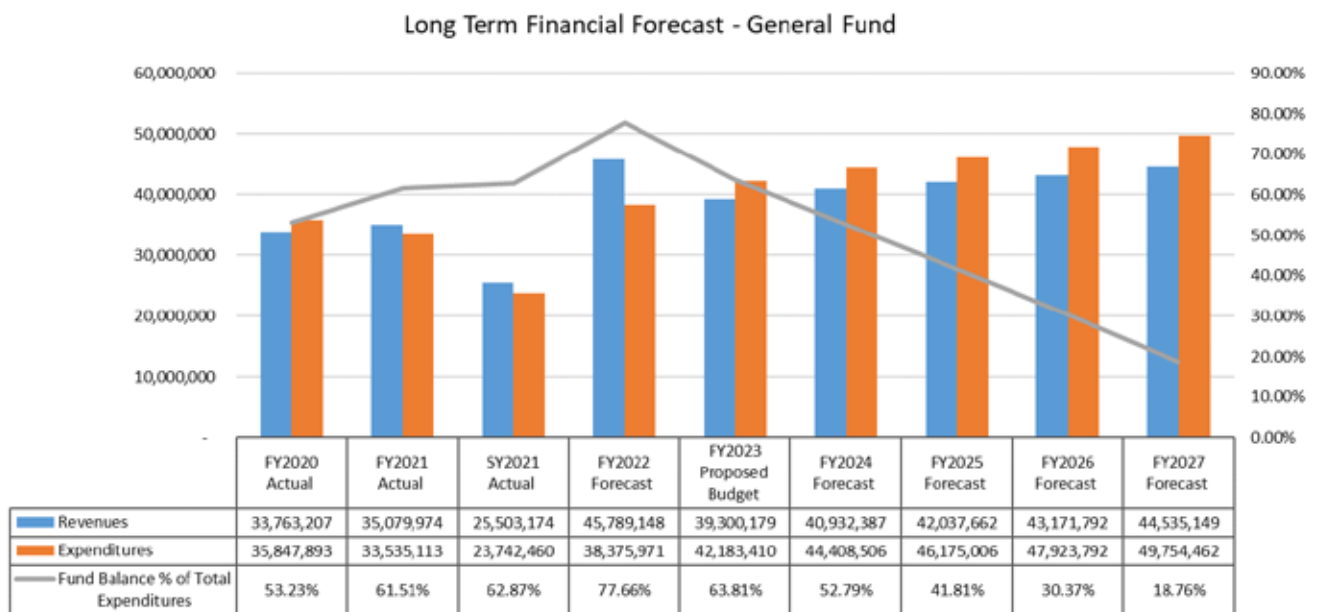
TOTAL ALL DEPARTMENTS	216.25	216.25	215.25	211.50
------------------------------	---------------	---------------	---------------	---------------

Long-Term Financial Forecast – General, Water and Sewer Funds

The City recognizes the significance that long-term financial forecasting has on its ability to anticipate and respond to current and future financial challenges and opportunities. Following GFOA best practices, the City maintains long-term financial forecasts for its General, Water and Sewer Funds, as well as various Special Revenue Funds, including the IMRF, FICA, Dempster TIF and Uptown TIF Funds. Long-term forecasts are updated throughout the year, and utilized during the annual budget process to determine the effect of current year financial activities on the City's ability to meet future expenditure requirements.

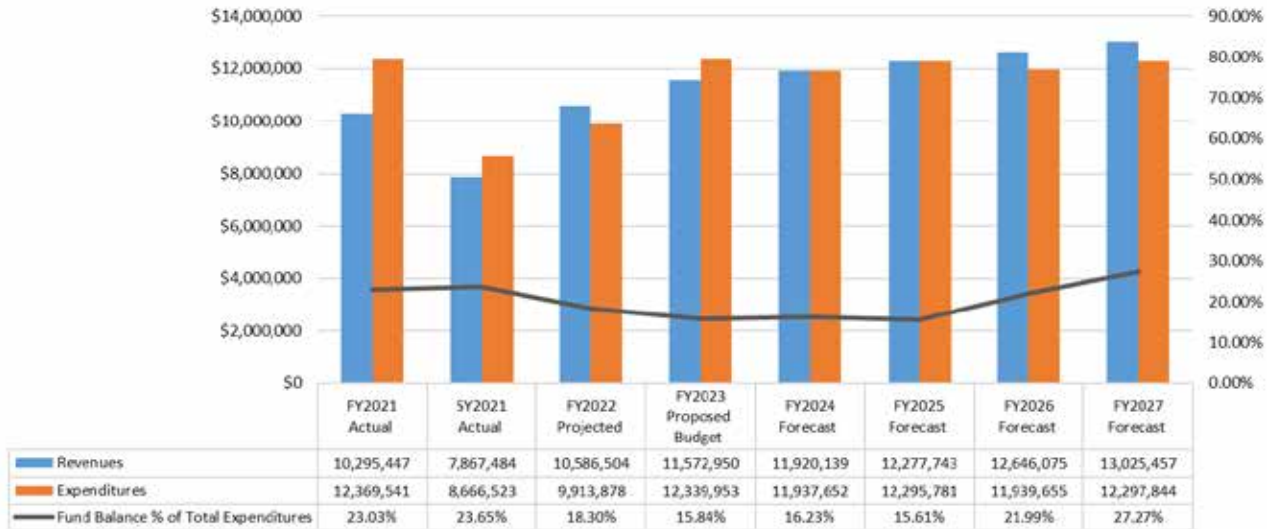
As with any forecast, various assumptions were made when preparing the City's long-term financial forecasts. Revenue and expenditure growth reflected in the forecasts are based on several basis including but not limited to inflationary trends, impacts of state revenues, and current collective bargaining agreements. Revenue projections do not include any new revenue sources or debt proceeds.

Long-term forecasts for the City's General, Water and Sewer Funds are provided below. The forecast reports on two years of audited results, the current year's preliminary results, the projected budget year, and projections for four (4) additional years. Any projected deficits in future years will be addressed prior to that fiscal year through revenue enhancements and/or expenditure reductions.

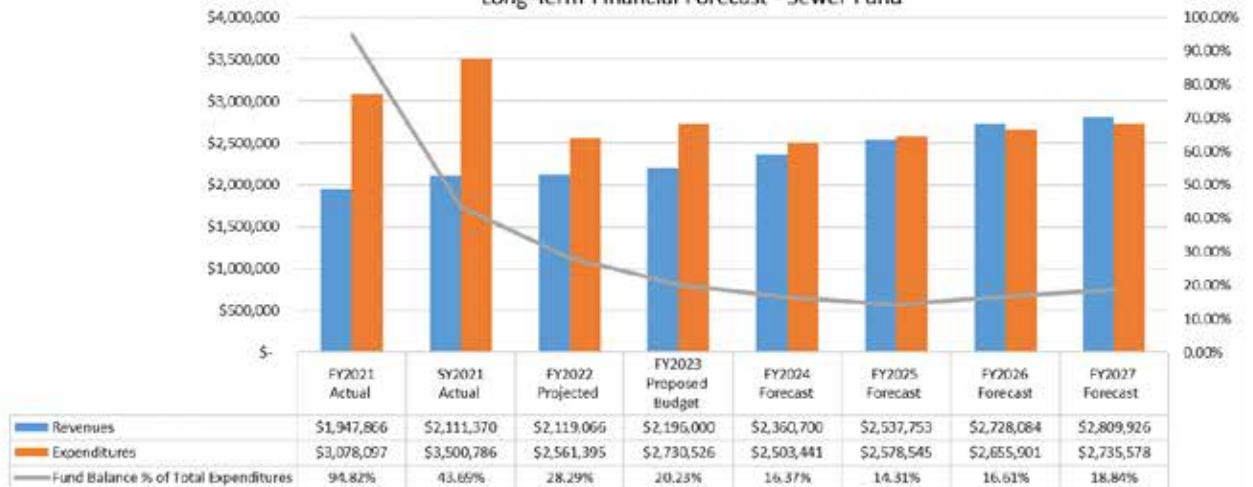


Long-Term Financial Forecast – General, Water and Sewer Funds

Long-Term Financial Forecast - Water Fund



Long-Term Financial Forecast - Sewer Fund



In FY2021, the City adopted a formal Capital Asset Policy that provides a framework for capital planning and financial reporting in conformance with best practices. This policy requires the development and maintenance of a rolling five (5) – ten (10) year Capital Improvement Plan (CIP) for the acquisition, development, improvement and maintenance of the City's existing and newly acquired/constructed capital assets. Development of the plan shall occur with the input of the City Council and will be reviewed and updated as part of the City's annual budget process.

The City's current multi-year (CIP) identifies capital projects that support the City's strategic goals and include projects such as the purchase, construction and/or improvement of land, buildings, streets, water and sewer infrastructure, vehicles, machinery, and equipment. The annual capital budget, derived from the multi-year CIP, authorizes and provides the basis for control of the expenditures related to the plan.

As part of the overall annual budget process, the Finance Department and the City Manager work with department heads to review and update the multi-year plan. Capital projects may be added, deleted, modified and/or moved to another budget year. As projects are being identified for the upcoming budget year, the Finance Department also identifies available internal and external funding sources.

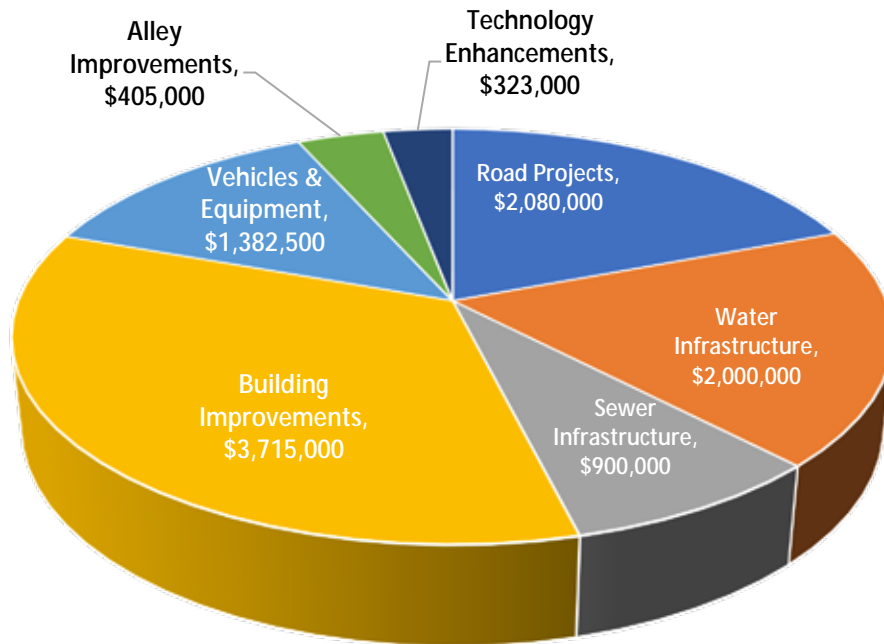
Once the CIP has been updated, projects for the upcoming budget year are prioritized based on the City's overall goals, department priorities and anticipated funding. The final CIP, including project requests and funding for the upcoming budget year, is presented to the City Council based on a consensus of staff.

Potential funding sources for the CIP include, but are not limited to, general obligation and alternative revenue bond proceeds, debt certificate and lease proceeds, federal and state grant funding, motor fuel tax proceeds, developer donations, water and sewer user fees, and pay-as-you-go contributions from the City's operating funds.

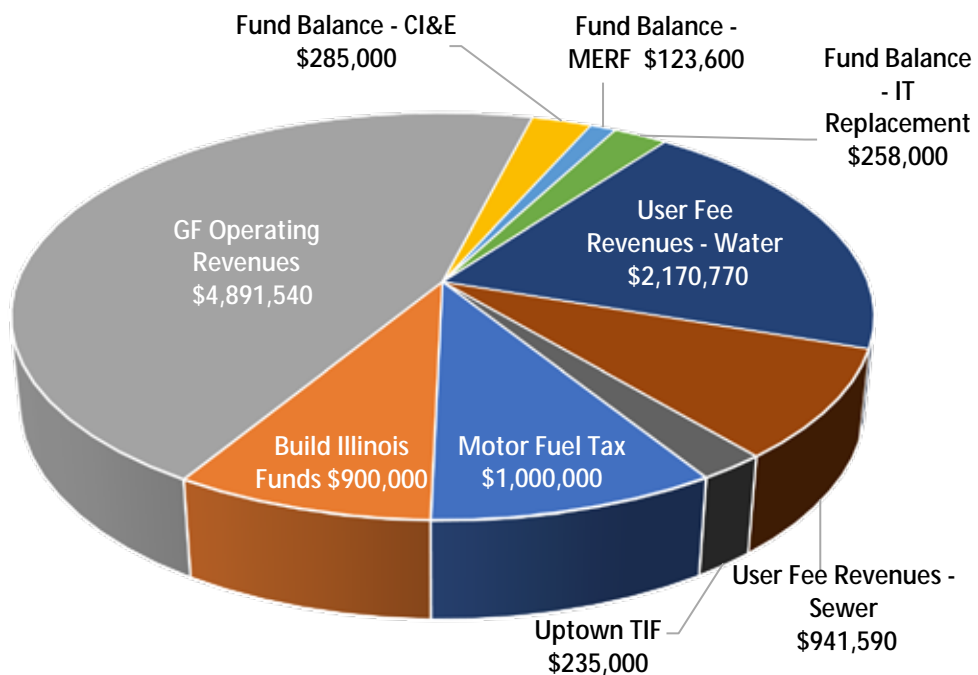
The current plan provides planned projects for FY2023, funding sources for the FY2023 planned projects, and proposed projects for FY2024 – FY2026. The 2023 budget includes a third-party review of the City's buildings to better plan for future capital projects.

The City's FY2023 CIP amounts to \$10,805,500 and includes the first phase of major renovations to the City's Fire Station 35. A summary of the City's multi-year CIP, as well as funding sources for FY2023 projects, is described below, along with detailed multi-year CIP.

FY2023 Capital Improvement Projects



FY2023 CIP Funding Sources



City of Park Ridge
Fiscal Year 2023
Capital Improvement Plan

203 - Motor Fuel Tax Fund	Department	Revised Budget FY2022	Projected FY2022	Request FY2023	Proposed FY2023 Funding Source	Budget FY2024	Budget FY2025	Budget FY2026
Street Resurfacing	Public Works	\$ 1,000,000	\$ 963,371	\$ 1,000,000	MFT Revenue	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Rebuild Illinois - Street Resurfacing	Public Works	\$ 900,000	\$ 995,000	\$ 900,000	Rebuild Illinois Funds	\$ 900,000		
203 - Motor Fuel Tax Fund Total		\$ 1,900,000	\$ 1,958,371	\$ 1,900,000		\$ 1,900,000	\$ 1,000,000	\$ 1,000,000

502 - Water Fund	Department	Revised Budget FY2022	Projected FY2022	Request FY2023	Proposed FY2023 Funding Source	Budget FY2024	Budget FY2025	Budget FY2026
Water Main Infrastructure	Public Works	\$ 1,000,000	\$ 365,000	\$ 2,000,000	User Fee Revenues	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<u>SY21 Carry-Over</u> Water Main Infrastructure		\$ 87,086	\$ 87,086					
502 - Water Fund Total		\$ 1,087,086	\$ 452,086	\$ 2,000,000		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

503 - Sewer Fund	Department	Revised Budget FY2022	Projected FY2022	Request FY2023	Proposed FY2023 Funding Source	Budget FY2024	Budget FY2025	Budget FY2026
Sewer Lining	Public Works	\$ 600,000	\$ 711,000	\$ 600,000	User Fee Revenues	\$ 600,000	\$ 600,000	\$ 600,000
Dempster Storm Sewer Construction	Public Works	\$ 300,000		\$ 300,000	User Fee Revenues			
<u>SY21 Carry-Over</u> Marvin Parkway Underground Sewer Storage	Public Works	\$ 178,600	\$ 178,600		User Fee Revenues			
503 - Sewer Fund Total		\$ 1,078,600	\$ 889,600	\$ 900,000		\$ 600,000	\$ 600,000	\$ 600,000

550 - Capital Improvements and Equipment Fund	Department	Revised Budget FY2022	Projected FY2022	Request FY2023	Proposed FY2023 Funding Source	Budget FY2024	Budget FY2025	Budget FY2026
Life Safety Study - Sally Port	Administration	\$ 525,000	\$ -		GF Operating Revenues	\$ 650,000		
City Hall - Life Safety Improvements	Administration	\$ 225,000	\$ 125,000	\$ 375,000	GF Operating Revenues			
Security Locks	Administration	\$ 150,000			GF Operating Revenues			
Gateway Signage	Administration			\$ 100,000	GF Operating Revenues			
Station #35 and #36 Replacement Vehicle Exhaust System	Fire	\$ 50,000	\$ 43,250		GF Operating Revenues			
Replacement of AEDs	Fire					\$ 35,000		
Replacement of 5 Cardiac Monitors	Fire			\$ 200,000	GF Operating Revenues			
Station 35 Renovation	Fire			\$ 2,850,000	GF Operating Revenues	\$ 2,850,000		
Fire Station Renovation Design	Fire	\$ 300,000	\$ 300,000		GF Operating Revenues			
Sidewalk Replacement	Public Works	\$ 175,000	\$ 165,000	\$ 180,000	GF Operating Revenues	\$ 180,000	\$ 180,000	\$ 180,000
Alley Restoration	Public Works	\$ 90,000	\$ 89,864	\$ 90,000	GF Operating Revenues	\$ 90,000	\$ 95,000	\$ 95,000
Green Alley Pilot Program	Public Works	\$ 320,000	\$ 747,424	\$ 80,000	GF Operating Revenues			
Uptown Parking and Alleys	Public Works			\$ 235,000	Uptown TIF			
Dee Road Train Parking Lot	Public Works				GF Operating Revenues	\$ 200,000		
Service Center Air Conditioning Unit	Public Works	\$ 150,000		\$ 285,000	GF Operating Revenues			
Service Center Building Roof	Public Works	\$ 300,000	\$ 373,394		GF Operating Revenues			
Salt Dome Roof	Public Works	\$ 85,000	\$ -	\$ 85,000	GF Operating Revenues			
Canopy/Police Department Front Entrance	Police			\$ 20,000	GF Operating Revenues			
<u>SY21 Carry-Over</u> City Hall Workspace Remodel	Administration	\$ 28,355	\$ 28,355		GF Operating Revenues			
Life Safety Study - Sally Port	Administration	\$ 92,035	\$ 39,000		GF Operating Revenues			
Replacement of Mobile Radios on Vehicles	Fire	\$ 30,320	\$ 30,320		GF Operating Revenues			
Green Alley Pilot Program - Engineering	Public Works	\$ 25,590	\$ 25,590		GF Operating Revenues			
Green Library Lot	Public Works	\$ 114,138	\$ 114,138		GF Operating Revenues			
550 - Capital Improvements and Equipment Fund Total		\$ 2,660,438	\$ 2,081,335	\$ 4,500,000		\$ 4,005,000	\$ 275,000	\$ 275,000

551 - Motor Equipment Vehicle Replacement Fund	Department	Revised Budget FY2022	Projected FY2022	Request FY2023	Proposed FY2023 Funding Source	Budget FY2024	Budget FY2025	Budget FY2026
Pool Car CH002	Administration	\$ 25,000	\$ 28,000		GF Operating Revenues			
Building Inspector Vehicle CPD006	CP&D	\$ 24,000	\$ 28,000		GF Operating Revenues			
Health Inspector Vehicle CPD005	CP&D	\$ 24,000	\$ 28,000		GF Operating Revenues			
NEW - Fire Admin Vehicle	Fire			\$ 46,000	GF Operating Revenues			
Emergency Response Vehicle FD200	Fire					\$ 410,000		
Emergency Response Vehicle FD201	Fire					\$ 410,000		
Emergency Response Vehicle FD202	Fire						\$ 425,000	
Emergency Response Vehicle FD700	Fire	\$ 660,000	\$ 630,000		GF Operating Revenues			
Emergency Response Vehicle FD701	Fire						\$ 1,000,000	
Police Investigation Vehicle PD404	Police					\$ 43,500		
Police Patrol Vehicle PD200	Police							\$ 67,749
Police Patrol Vehicle PD201	Police							\$ 67,749
Police Patrol Vehicle PD202	Police							\$ 48,720
Police Patrol Vehicle PD208	Police	\$ 46,000	\$ 51,000		GF Operating Revenues			
Police Patrol Vehicle PD209	Police	\$ 46,000	\$ 51,000		GF Operating Revenues			
Police Patrol Vehicle PD210	Police			\$ 51,000	GF Operating Revenues			
Police Patrol Vehicle PD211	Police			\$ 51,000	GF Operating Revenues			
Police Speed Trailer PD1000	Police						\$ 11,872	
Forestry Vehicle 114	Public Works							\$ 38,640
Forestry Vehicle PW206	Public Works							\$ 36,400
Grounds Maintenance Vehicle PW207	Public Works					\$ 45,000		
Grounds Maintenance Vehicle PW606	Public Works	\$ 47,600	\$ 51,020		GF Operating Revenues			
Grounds Maintenance Vehicle PW1005	Public Works			\$ 88,000	GF Operating Revenues			
Grounds Maintenance Vehicle PW1006	Public Works	\$ 85,000	\$ 85,000		GF Operating Revenues			
Grounds Maintenance Vehicle PW1008	Public Works			\$ 12,000	GF Operating Revenues			
Ground Maintenance Vehicle 1	Public Works							\$ 71,680
Public Works Administration Vehicle PW002	Public Works	\$ 27,000	\$ 28,000		GF Operating Revenues			
Public Works Administration Vehicle PW003	Public Works			\$ 28,500	GF Operating Revenues			
Sewer Maintenance Vehicle 38	Public Works							\$ 726,320
Street Maintenance Vehicle T-6	Public Works							\$ 3,360
Street Maintenance Vehicle PW209	Public Works					\$ 63,000		
Street Maintenance Vehicle PW408	Public Works			\$ 215,000	GF Operating Revenues			
Street Maintenance Vehicle PW409	Public Works			\$ 215,000	GF Operating Revenues			
Street Maintenance Vehicle PW411	Public Works					\$ 242,000		
Street Maintenance Vehicle PW412	Public Works					\$ 235,000		
Street Maintenance Vehicle PW413	Public Works					\$ 235,000		
Street Maintenance Vehicle PW414	Public Works					\$ 235,000		
Street Maintenance Vehicle PW607	Public Works					\$ 215,000		
Street Maintenance Vehicle PW608	Public Works			\$ 215,000	GF Operating Revenues			
Street Maintenance Vehicle PW609	Public Works					\$ 51,000		
Street Maintenance Vehicle PW610	Public Works					\$ 200,000		
Street Maintenance Vehicle PW1007	Public Works	\$ 21,800	\$ 21,800		GF Operating Revenues			
Street Maintenance Vehicle PW1013	Public Works					\$ 9,000		
Street Maintenance Vehicle PW1014	Public Works					\$ 9,000		
Street Maintenance Vehicle PW1015	Public Works					\$ 12,500		
Water Supply and Treatment Vehicle T-7	Public Works							\$ 4,480
Water Supply and Treatment Vehicle PW205	Public Works	\$ 24,000	\$ 27,500		User Fee Revenues			
Water Supply and Treatment Vehicle PW208	Public Works					\$ 32,500		
Water Supply and Treatment Vehicle PW210	Public Works					\$ 87,500		
Water Supply and Treatment Vehicle PW211	Public Works					\$ 87,500		
Water Supply and Treatment Vehicle PW212	Public Works					\$ 105,000		
Water Supply and Treatment Vehicle PW410	Public Works			\$ 215,000	User Fee Revenues			
Water Supply and Treatment Vehicle PW1011	Public Works			\$ 18,500	User Fee Revenues			
Water Supply and Treatment Vehicle PW1012	Public Works			\$ 27,500	User Fee Revenues			
Water Supply and Treatment Vehicle PW1016	Public Works					\$ 24,000		
<u>SY21 Carry-Over</u>								
Water Supply and Treatment Vehicle PW605	Public Works	\$ 161,500	\$ 161,500		User Fee Revenues			
Police Patrol Vehicle PD203	Police	\$ 48,596	\$ 48,596		GF Operating Revenues			
Police Patrol Vehicle PD204	Police	\$ 48,596	\$ 48,596		GF Operating Revenues			
Police Patrol Vehicle PD205	Police	\$ 48,596	\$ 48,596		GF Operating Revenues			
Police Patrol Vehicle PD206	Police	\$ 48,596	\$ 48,596		GF Operating Revenues			
Police Patrol Vehicle PD207	Police	\$ 48,596	\$ 48,596		GF Operating Revenues			
551 - Motor Equip. Vehicle Replacement Fund Total		\$ 1,434,880	\$ 1,433,800	\$ 1,182,500		\$ 2,751,500	\$ 1,436,872	\$ 1,065,098

552 - Technology Replacement Fund	Department	Revised Budget FY2022	Projected FY2022	Request FY2023	Proposed FY2023 Funding Source	Budget FY2024	Budget FY2025	Budget FY2026
Phone System Upgrade	IT			\$ 15,000	GF Operating Revenues			
Host Servers	IT			\$ 60,000	GF Operating Revenues			
IT Equipment for Public Safety Vehicles	Police - Fire			\$ 20,000	GF Operating Revenues			
Computer Equipment	IT	\$ 49,420	\$ 49,420	\$ 56,000	GF Operating Revenues	\$ 43,000	\$ 43,000	\$ 43,000
Council Ipad Replacement	IT			\$ 4,000	GF Operating Revenues			
Data Center Room Fire Suppression System	IT	\$ 26,000	\$ -	\$ 13,000	GF Operating Revenues			
SCADA Server Replacement	IT			\$ 35,000	GF Operating Revenues			
CAT6 Upgrade	IT			\$ 20,000	GF Operating Revenues			
Server Backup Replacement	IT			\$ 100,000	GF Operating Revenues			
WiFi Upgrade	IT	\$ 10,000	\$ 6,500		GF Operating Revenues			
Technology and Technology Infrastructure Improvements	IT	\$ 43,500	\$ 25,000		GF Operating Revenues			
Squad Car Camera Replacement	Police	\$ 19,000	\$ -		GF Operating Revenues			
Tyler SaaS	IT	\$ 184,475	\$ 184,475		GF Operating Revenues			
Lexipol	Police	\$ 48,000	\$ 48,000		GF Operating Revenues			
552 - Technology Replacement Fund Total		\$ 380,395	\$ 313,395	\$ 323,000		\$ 43,000	\$ 43,000	\$ 43,000
Totals		\$ 8,541,399	\$ 7,128,587	\$ 10,805,500		\$ 10,299,500	\$ 4,354,872	\$ 3,983,098

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	MFT-FY23-01
Project Name	Street Resurfacing
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Motor Fuel Tax Fund

Department Public Works
Account(s) 2033024-995152



Description

Annual street resurfacing project: mill and resurface approximately 4.0 miles of public streets based on condition rating, reduces City's operating costs for potholes and patch repair

Project Benefits

Improves public travel, reduces accidents and damage from poor street condition, reduces liability

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	1,000,000	963,371	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Total	1,000,000	963,371	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	MFT-FY23-02
Project Name	Rebuild Illinois - Street Resurfacing
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Motor Fuel Tax Fund

Department Public Works
Account(s) 2033024-995405



Description

The Illinois Department of Transportation (IDOT) has been authorized to implement a \$1.5 billion grant program using proceeds from general obligation bonds authorized in the REBUILD Illinois capital program to provide Local Public Agencies (LPAs) with the funds for capital projects. Park Ridge is receiving \$2.47 million, which is a per capita distribution. The City plans to resurface portions of Summit Avenue and Dee Road with these funds.

Project Benefits

Improves public travel, reduces accidents and damage from poor street condition, reduces liability

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	900,000	995,000	900,000	900,000	-	-	2,700,000
Total	900,000	995,000	900,000	900,000	-	-	2,700,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	WF-FY23-01
Project Name	Water Main Infrastructure
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Water Fund

Department Public Works
Account(s) 5023054-993000



Description

Replacement of public water main of location to be determined, and associated work; miscellaneous other water work (valve installation and replacement, hydrant replacement, etc.)

Project Benefits

Improves water system reliability and performance, reduces water main breaks, improves fire protection, reduces amount of non revenue water loss from breaks and leaks, creates smaller isolation zones for shut-downs during watermain breaks and shut-offs, reduces operation costs for water main repair and overtime

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair*	1,087,086	452,086	2,000,000	1,000,000	1,000,000	1,000,000	6,087,086
Total	1,087,086	452,086	2,000,000	1,000,000	1,000,000	1,000,000	6,087,086

* FY22 Budget and Forecast include SY21 Carry-Over

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	SF-FY23-1
Project Name	Sewer Lining
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Sewer Fund

Department Public Works
Account(s) 5033031-994014



Description

Sewer rehabilitation using insertion of a heat-cured liner (pipe replacement/trenching not required)

Project Benefits

Fixes broken/deteriorated sewers, increases lifespan of sewers, reduces infiltration and root penetration, reduces sewer blockages and chance of sewer back-up. Reduces operating costs for sewer repairs and flooding issues

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	600,000	711,000	600,000	600,000	600,000	600,000	3,000,000
Total	600,000	711,000	600,000	600,000	600,000	600,000	3,000,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY22-05
Project Name	Dempster Storm Sewer Construction
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Sewer Fund

Department Public Works
Account(s) 5033031-994013



Description

Upsize of MWRD sewer on Dempster to accommodate additional capacity from Mayfield Estates

Project Benefits

Allows for Mayfield Estates Flood Control project to be effective; no emergency flood operations for Mayfield Estates

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	300,000	-	300,000	-	-	-	600,000
Total	300,000	-	300,000	-	-	-	600,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	S21-06
Project Name	Marvin Parkway Underground Sewer Storage
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Sewer Fund

Department Public Works
Account(s) 5033031-994000



Description

Construction of an underground detention vault under Marvin Parkway boulevard and associated utility relocation and restoration

Project Benefits

Storage and slow release of excess stormwater during heavy rain events that currently inundates the area; reduction in street flooding, sewer back-ups, and property damage; better access for residents and emergency vehicles during heavy rain events; reduces operation and maintenance costs for flood response and sewer issues

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair*	178,600	178,600	-	-	-	-	178,600
Total	178,600	178,600	-	-	-	-	178,600

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	CI-FY23-01
Project Name	City Hall Life Safety Improvements (Finance/Admin/PW/CP&D)
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Capital Improvements and Equipment Fund



Department Administration
Account(s) 5501021-996300

Description

Space analysis and architectural review followed by construction in 2022-2024. Construction dates subject to change following the space analysis and construction cost estimates.

Project Benefits

City Hall office area workspaces are outdated and inefficient. An architectural/redesign review will provide a plan on renovating the workspace to improve life safety considerations, and be more efficient and functional. Redesigned spaces improve employee morale and output and have larger impacts related to recruitment and retention.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	225,000	125,000	375,000	-	-	-	600,000
Total	225,000	125,000	375,000	-	-	-	600,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	CI-FY23-02
Project Name	Gateway Signage
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Capital Improvements and Equipment Fund



Department Administration
Account(s) 5501021-996300

Description

Replacement of 2 aging gateway signs into the City.

Project Benefits

The current wooden gateway signs are in need of replacement. The City will replace two of the signs in 2023 with additional replacement planned in future years.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	-	-	100,000	-	-	-	100,000
Total	-	-	100,000	-	-	-	100,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY22-10
Project Name	Station #35 and #36 - Replacement of Vehicle Exhaust System
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Capital Improvements and Equipment Fund

Department Fire
Account(s) 5503062-996300

Description

Replacement of vehicle exhaust systems at station 36, and repair at station 35. These systems expel vehicle exhaust from the inside of the fire stations. Current systems are nearing 20 years.

Project Benefits

Increased health and safety for Fire department personnel. Repair and maintenance costs would be decreased with a new system.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	50,000	43,250	-	-	-	-	50,000
Total	50,000	43,250	-	-	-	-	50,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	CI-FY23-03
Project Name	Replacement of Cardiac Monitors
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Capital Improvements and Equipment Fund

Department	Fire
Account(s)	5502023-990100

Description
Replacement of 5 cardiac monitors. These devices monitor patient vital signs and are reaching the end of their useful life.

Project Benefits
Required to provide emergency medical response and patient care.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Equipment	-	-	200,000	-	-	-	200,000
Total	-	-	200,000	-	-	-	200,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	CI-FY23-04
Project Name	Fire Station 35 Renovation
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Capital Improvements and Equipment Fund

Department Fire
Account(s) 5503062-996300



Description

Renovation of Fire Station 35. The complete interior components of the building will be renovated with some exterior renovations.

Project Benefits

Upgrades to the building will increase staff safety and modernize operations. Continued deferred maintenance of the building will require costly near-term repairs to an aging infrastructure.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	-	-	2,850,000	2,850,000	-	-	5,700,000
Total	-	-	2,850,000	2,850,000	-	-	5,700,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY22-17
Project Name	Fire Station Renovation Design
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Capital Improvements and Equipment Fund

Department Fire
Account(s) 5503062-996300



Description

This project is for the design phase for the gut remodel/minor expansion of Fire Station 35.

Project Benefits

This station gut remodel/expansion of Station 35 will modernize our facilities and better protect the health of our employees. This remodel will allow us to avoid some larger scale capital projects that were anticipated in the next 5-10 years, such as roof replacements and significant HVAC and electrical work.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	300,000	300,000	-	-	-	-	300,000
Total	300,000	300,000	-	-	-	-	300,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	CI-FY23-05
Project Name	Sidewalk Replacement
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Capital Improvements and Equipment Fund

Department Public Works
Account(s) 5503025-995400



Description

Removal and replacement of deficient/deteriorated sidewalk squares, mud jacking (raising) of offset squares, and installation of ADA ramps. Revenue collected from residents with mandatory squares goes back to the General Fund.

Project Benefits

Reduces number of trip and fall accidents and assists in defense of claims against the City; keeps the City's sidewalks in good condition per Council Policy #26. Allows city crews to spend time on other repairs.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	175,000	165,000	180,000	180,000	180,000	180,000	895,000
Total	175,000	165,000	180,000	180,000	180,000	180,000	895,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	CI-FY23-06
Project Name	Alley Restoration
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Capital Improvements and Equipment Fund

Department Public Works
Account(s) 5503026-995200



Description

Repair of failing concrete paved alleys.

Project Benefits

Reduces repairs and liability

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	90,000	89,864	90,000	90,000	95,000	95,000	460,000
Total	90,000	89,864	90,000	90,000	95,000	95,000	460,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY22-13
Project Name	Green Alley Pilot Program
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Capital Improvements and Equipment Fund

Department Public Works
Account(s) 5503026-995201



Description

Permeable pavers bonded by concrete strips to create permeability

Project Benefits

Less water in the City sewer system, increased aesthetic value, less grading of alleys and less problems with potholes, dust, and call outs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair*	345,590	773,014	80,000	-	-	-	425,590
Total	345,590	773,014	80,000	-	-	-	425,590

* FY22 Budget and Forecast include SY21 Carry-Over

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	CI-FY23-07
Project Name	Uptown Parking and Alleys
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Capital Improvements and Equipment Fund

Department	Public Works
Account(s)	5503026-995201; 5503027-998000

Description
City alleys behind the Main Steet business district and the Metra commuter lot adjacent to Prairie Avenue are to be repaved.

Project Benefits
This will serve businesses, patrons and commuters who frequent the area. The project will reduce liability and greater future costs of continued deferment.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair*	-	-	235,000	-	-	-	235,000
Total	-	-	235,000	-	-	-	235,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY22-14
Project Name	Service Center Air Conditioning Unit
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Capital Improvements and Equipment Fund

Department Public Works
Account(s) 5503062-996300



Description

Removal and replacement of full rooftop air conditioning unit.

Project Benefits

Less maintenance cost, ability to air condition without failure

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	150,000	-	285,000	-	-	-	285,000
Total	150,000	-	285,000	-	-	-	285,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY22-15
Project Name	Service Center Building Roof
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Capital Improvements and Equipment Fund

Department	Public Works
Account(s)	5503062-996300



Description
Removal and replacement of office roof

Project Benefits
Stop leaks, preventative maintenance

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	300,000	373,394	-	-	-	-	300,000
Total	300,000	373,394	-	-	-	-	300,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY22-16
Project Name	Salt Dome Roof
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Capital Improvements and Equipment Fund

Department	Public Works
Account(s)	5503062-996300

Description
Replacement of the salt dome roof shingles. The roof is 30 + years old.

Project Benefits
Roof needs to be replaced to keep stored salt dry. Project will go forward once Park District Oakton project is solidified.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	85,000	-	85,000		-	-	85,000
Total	85,000	-	85,000	-	-	-	85,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	CI-FY23-08
Project Name	Police Department Front Entrance Canopy
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Capital Improvements and Equipment Fund

Department	Police
Account(s)	5501021-996300

Description
This project would see the installation of a canopy over the front entrance of the police station.

Project Benefits
The project will prevent some of the liability issues when moving a person from a squad car to the entrance of the building during inclement weather.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair	-	-	20,000		-	-	20,000
Total	-	-	20,000	-	-	-	20,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY22-17
Project Name	Replacement of Mobile Radios
Strategic Priority Area	Technology Enhancements, Use and Effectiveness
Fund	Capital Improvements and Equipment Fund

Department Fire
Account(s) 5502023-990100

Description
Current portable radios are at the end of their useful life. Our Mutual Aid Box Alarm System Division coordinated a grant application through FEMA.

Project Benefits
These new radios allow interoperability with our neighboring Fire departments as well as our Police department. Additionally, they support data transmissions along with voice transmissions, which is a new safety feature. Reduces repair costs on current inventory of portable radios; reduces the City's cost on the purchase of future radios.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Equipment	30,320	30,320	-	-	-	-	30,320
Total	30,320	30,320	-	-	-	-	30,320

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	S21-13
Project Name	Green Library Lot
Strategic Priority Area	Capital and Infrastructure Investments and Improvements
Fund	Capital and Infrastructure Investments and Improvements

Department Public Works
Account(s) 5503027-998000



Description

Removal of existing parking lot and base, and replacement with permeable stone base and brick pavers, and installation of islands for additional infiltration

Project Benefits

Reduction of stormwater volume entering the City's sewer system, benefitting the surrounding areas by reducing water levels in the sewer system; beautification of existing parking lot with a new lot and plantings in parking lot islands; creation of a "pilot project" for green infrastructure for public benefit and education

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Construction/Repair*	114,138	114,138	-	-	-	-	114,138
Total	114,138	114,138	-	-	-	-	114,138

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	CH002
Project Name	Pool Car CH002
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund

Department	Administration
Account(s)	5516020-990400

Description
Purchase vehicle (cost includes equipment installation)

Project Benefits
Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	25,000	28,000	-	-	-	-	25,000
Total	25,000	28,000	-	-	-	-	25,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	CPD006
Project Name	Building Inspector Vehicle CPD006
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund

Department	CP&D
Account(s)	5516020-990400

Description
Purchase vehicle (cost includes equipment installation)

Project Benefits
Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	24,000	28,000	-	-	-	-	24,000
Total	24,000	28,000	-	-	-	-	24,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	CPD005
Project Name	Health Inspector Vehicle CPD005
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund

Department	CP&D
Account(s)	5516020-990400

Description
Purchase vehicle (cost includes equipment installation)

Project Benefits
Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	24,000	28,000	-	-	-	-	24,000
Total	24,000	28,000	-	-	-	-	24,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FD-New
Project Name	New - Fire Department Administration Vehicle
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department Fire
Account(s) 5516020-990400

Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Ensures Fire Department Administration has adequate access to emergency response vehicles.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	46,000	-	-	-	46,000
Total	-	-	46,000	-	-	-	46,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FD700
Project Name	Emergency Response Vehicle FD700
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund

Department Fire
Account(s) 5516020-990400



Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	660,000	630,000	-	-	-	-	660,000
Total	660,000	630,000	-	-	-	-	660,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PD208
Project Name	Police Patrol Vehicle PD208
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund

Department Police
Account(s) 5516020-990400



Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	46,000	51,000	-	-	-	-	46,000
Total	46,000	51,000	-	-	-	-	46,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PD209
Project Name	Police Patrol Vehicle PD209
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund

Department Police
Account(s) 5516020-990400



Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	46,000	51,000	-	-	-	-	46,000
Total	46,000	51,000	-	-	-	-	46,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PD210
Project Name	Police Patrol Vehicle PD210
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund

Department Police
Account(s) 5516020-990400



Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	51,000	-	-	-	51,000
Total	-	-	51,000	-	-	-	51,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PD211
Project Name	Police Patrol Vehicle PD211
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund

Department Police
Account(s) 5516020-990400



Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	51,000	-	-	-	51,000
Total	-	-	51,000	-	-	-	51,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW606
Project Name	Grounds Maintenance Vehicle PW606
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department	Public Works
Account(s)	5516020-990400

Description
Purchase construction equipment

Project Benefits
Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	47,600	51,020	-	-	-	-	47,600
Total	47,600	51,020	-	-	-	-	47,600

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW1005
Project Name	Grounds Maintenance Vehicle PW1005
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department Public Works
Account(s) 5516020-990400

Description
Purchase wood chipper trailer.

Project Benefits
Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	88,000	-	-	-	88,000
Total	-	-	88,000	-	-	-	88,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW1006
Project Name	Grounds Maintenance Vehicle PW1006
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department Public Works
Account(s) 5516020-990400

Description
Purchase wood chipper trailer.

Project Benefits
Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	85,000	85,000	-	-	-	-	85,000
Total	85,000	85,000	-	-	-	-	85,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW1008
Project Name	Grounds Maintenance Vehicle PW1008
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department	Public Works
Account(s)	5516020-990400

Description
Purchase replacement landscaping trailer.

Project Benefits
Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	12,000	-	-	-	12,000
Total	-	-	12,000	-	-	-	12,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW002
Project Name	Public Works Administration Vehicle PW002
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department Public Works
Account(s) 5516020-990400

Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	27,000	28,000	-	-	-	-	27,000
Total	27,000	28,000	-	-	-	-	27,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW003
Project Name	Public Works Administration Vehicle PW003
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department Public Works
Account(s) 5516020-990400

Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	28,500	-	-	-	28,500
Total	-	-	28,500	-	-	-	28,500

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW408
Project Name	Street Maintenance Vehicle PW408
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department	Public Works
Account(s)	5516020-990400

Description
Purchase vehicle (cost includes equipment installation)

Project Benefits
Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	215,000	-	-	-	215,000
Total	-	-	215,000	-	-	-	215,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW409
Project Name	Street Maintenance Vehicle PW409
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department Public Works
Account(s) 5516020-990400

Description
Purchase vehicle (cost includes equipment installation)

Project Benefits
Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	215,000	-	-	-	215,000
Total	-	-	215,000	-	-	-	215,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW608
Project Name	Street Maintenance Vehicle PW608
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department Public Works
Account(s) 5516020-990400

Description

Purchase construction equipment.

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	215,000	-	-	-	215,000
Total	-	-	215,000	-	-	-	215,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW1007
Project Name	Street Maintenance Vehicle PW1007
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund

Department	Public Works
Account(s)	5516020-990400

Description
Purchase vehicle (cost includes equipment installation)

Project Benefits
Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	21,800	21,800	-	-	-	-	21,800
Total	21,800	21,800	-	-	-	-	21,800

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW205
Project Name	Water Supply and Treatment Vehicle PW205
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department Public Works
Account(s) 5516020-990400

Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	24,000	27,500	-	-	-	-	24,000
Total	24,000	27,500	-	-	-	-	24,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW410
Project Name	Water Supply and Treatment Vehicle PW410
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department Public Works
Account(s) 5516020-990400

Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	215,000	-	-	-	215,000
Total	-	-	215,000	-	-	-	215,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW1011
Project Name	Water Supply and Treatment Vehicle PW1011
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department	Public Works
Account(s)	5516020-990400

Description
Purchase trailered generator.

Project Benefits
Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	18,500	-	-	-	18,500
Total	-	-	18,500	-	-	-	18,500

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW1012
Project Name	Water Supply and Treatment Vehicle PW1012
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department Public Works
Account(s) 5516020-990400

Description
Purchase trailered welder.

Project Benefits
Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	27,500	-	-	-	27,500
Total	-	-	27,500	-	-	-	27,500

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PW605
Project Name	Water Supply and Treatment Vehicle PW605
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund



Department Public Works
Account(s) 5516020-990400

Description

Purchase front end loader.

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment*	161,500	161,500	-	-	-	-	161,500
Total	161,500	161,500	-	-	-	-	161,500

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PD203
Project Name	Police Patrol Vehicle PD203
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund

Department Police
Account(s) 5516020-990400



Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment*	48,596	48,596	-	-	-	-	48,596
Total	48,596	48,596	-	-	-	-	48,596

* FY22 Budget and Forecast include SY21 Carry-Over

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PD204
Project Name	Police Patrol Vehicle PD204
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund

Department Police
Account(s) 5516020-990400



Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment*	48,596	48,596	-	-	-	-	48,596
Total	48,596	48,596	-	-	-	-	48,596

* FY22 Budget and Forecast include SY21 Carry-Over

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PD205
Project Name	Police Patrol Vehicle PD205
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund

Department Police
Account(s) 5516020-990400



Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment*	48,596	48,596	-	-	-	-	48,596
Total	48,596	48,596	-	-	-	-	48,596

* FY22 Budget and Forecast include SY21 Carry-Over

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PD206
Project Name	Police Patrol Vehicle PD206
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund

Department Police
Account(s) 5516020-990400



Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment*	48,596	48,596	-	-	-	-	48,596
Total	48,596	48,596	-	-	-	-	48,596

* FY22 Budget and Forecast include SY21 Carry-Over

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	PD207
Project Name	Police Patrol Vehicle PD207
Strategic Priority Area	Quality Customer Service and Delivery of City Services
Fund	Motor Equipment Vehicle Replacement Fund

Department Police
Account(s) 5516020-990400



Description

Purchase vehicle (cost includes equipment installation)

Project Benefits

Efficiency, dependability, safety and reduction in repair costs

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment*	48,596	48,596	-	-	-	-	48,596
Total	48,596	48,596	-	-	-	-	48,596

* FY22 Budget and Forecast include SY21 Carry-Over

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY23-IT-01
Project Name	Phone System Upgrade
Strategic Priority Area	Technology Enhancements, Use & Effectiveness
Fund	Technology Replacement Fund

Department	Information Technology
Account(s)	5521025-990800

Description
Upgrade aging phone system.

Project Benefits
The current phones system requires expensive service agreements and has reached end of life. By upgrading, the City will be able to take advantage of modern communication software and infrastructure.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	15,000	-	-	-	15,000
Total	-	-	15,000	-	-	-	15,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY23-IT-02
Project Name	Host Servers
Strategic Priority Area	Technology Enhancements, Use & Effectiveness
Fund	Technology Replacement Fund

Department Information Technology
Account(s) 5521025-990800

Description
Replace current host servers that are approaching their life-cycle.

Project Benefits
Host servers are the primary servers used for all files, applications and profiles for the city. Replacing the servers will ensure uptime and efficiency.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	60,000	-	-	-	60,000
Total	-	-	60,000	-	-	-	60,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY23-IT-03
Project Name	IT Equipment for Public Safety Vehicles
Strategic Priority Area	Technology Enhancements, Use & Effectiveness
Fund	Technology Replacement Fund

Department Information Technology
Account(s) 5521025-990800

Description

This project includes \$11,500 for ambulance replacement equipment to be installed in Fire Department ambulances to be ordered in 2022 and built in 2023. The project also includes installation of IT equipment in Police Department vehicles such as computer mounts and printers.

Project Benefits

Ambulance equipment will be provided to the manufacturer of the new ambulances during production. Other public safety IT equipment will increase efficiency of staff.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	20,000	-	-	-	20,000
Total	-	-	20,000	-	-	-	20,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY23-IT-04
Project Name	Computer Equipment
Strategic Priority Area	Technology Enhancements, Use & Effectiveness
Fund	Technology Replacement Fund

Department Information Technology
Account(s) 5521025-990800

Description
Upgrade aging workstations and related components every four years

Project Benefits
Increase productivity, reflects the changing use of workstations, increases ability to collaborate remotely and attend ever increasing virtual meetings.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	49,420	49,420	56,000	43,000	43,000	43,000	234,420
Total	49,420	49,420	56,000	43,000	43,000	43,000	234,420

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY23-IT-05
Project Name	Ipad Replacement
Strategic Priority Area	Technology Enhancements, Use & Effectiveness
Fund	Technology Replacement Fund

Department Information Technology
Account(s) 5521025-990800

Description
Upgrade aging Ipads utilized for City Council meetings.

Project Benefits
Allows for greater access to information during the course of City Council meetings while reducing the need to produce paper intensive packets.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	4,000	-	-	-	4,000
Total	-	-	4,000	-	-	-	4,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	IT-FY22-02
Project Name	Data Center Room Fire Suppression System
Strategic Priority Area	Technology Enhancements, Use & Effectiveness
Fund	Technology Replacement Fund

Department Information Technology
Account(s) 5521025-990800

Description
Add a clean agent fire suppression system to main data center room

Project Benefits
The fire suppression system will protect critical IT assets and data

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	26,000	-	13,000	-	-	-	39,000
Total	26,000	-	13,000	-	-	-	39,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY23-IT-06
Project Name	SCADA Server Replacement
Strategic Priority Area	Technology Enhancements, Use & Effectiveness
Fund	Technology Replacement Fund

Department Information Technology
Account(s) 5521025-990800

Description
Supervisory Control and Data Acquisition (SCADA) Server replacement for public works.

Project Benefits
The primary use of the SCADA server is to control and manage the public water supply. Following replacement schedule to ensure uptime.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	35,000	-	-	-	35,000
Total	-	-	35,000	-	-	-	35,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY23-IT-07
Project Name	CAT6 Upgrade
Strategic Priority Area	Technology Enhancements, Use & Effectiveness
Fund	Technology Replacement Fund

Department Information Technology
Account(s) 5521025-990800

Description
Replace old CAT4 and CAT5 lines running throughout City Hall.

Project Benefits
This upgrade will increase efficiency through faster internet speeds. Several applications currently require faster data transfer than the current infrastructure supports.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	20,000	-	-	-	20,000
Total	-	-	20,000	-	-	-	20,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	FY23-IT-08
Project Name	Backup Server Replacement
Strategic Priority Area	Technology Enhancements, Use & Effectiveness
Fund	Technology Replacement Fund

Department Information Technology
Account(s) 5521025-990800

Description
On-premise and off-site data backup device and services

Project Benefits
Data backups are essential in IT operations. Having a restore point for systems and ensure data will not be lost.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	-	-	100,000	-	-	-	100,000
Total	-	-	100,000	-	-	-	100,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	IT-FY22-03
Project Name	WiFi Upgrade
Strategic Priority Area	Technology Enhancements, Use & Effectiveness
Fund	Technology Replacement Fund

Department Information Technology
Account(s) 5521025-990800

Description
Upgrade existing WiFi system

Project Benefits
Upgrade will allow a WiFi system that is supported by the manufacturer to ensure reliable wireless service

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	10,000	6,500	-	-	-	-	10,000
Total	10,000	6,500	-	-	-	-	10,000

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	IT-FY22-04
Project Name	Technology and Technology Infrastructure Improvements
Strategic Priority Area	Technology Enhancements, Use & Effectiveness
Fund	Technology Replacement Fund

Department Information Technology
Account(s) 5521025-990800

Description
Replacement of various infrastructure including aging printers, uninterruptable power supplies, networking infrastructure, security system replacement and hardware warranties.

Project Benefits
The City's IT vendor has identified several projects to upgrade the City's current technology infrastructure. These projects will increase efficiency and replacing aging components of the city's infrastructure.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	43,500	25,000	-	-	-	-	43,500
Total	43,500	25,000	-	-	-	-	43,500

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	IT-FY22-05
Project Name	Tyler SaaS Implementation - Includes PR/HR
Strategic Priority Area	Technology Enhancements, Use & Effectiveness
Fund	Technology Replacement Fund

Department Information Technology
Account(s) 5521025-990800

Description

Implementation costs associated with the conversion of HR and Payroll software to a Munis based platform. The project also moves the City's Munis and Energov platforms into Tyler's SaaS environment.

Project Benefits

The City will experience annual savings by moving to the Tyler HR and Payroll system. This will allow for consolidation of payroll software and eliminate duplication of time entries. Payroll functions will be tied directly to the City's current accounting platform, allowing for more efficient payroll processing. Inclusion of SaaS services for both Munis and Energov will increase data security and take advantage of increased available support from Tyler.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	184,475	184,475	-	-	-	-	184,475
Total	184,475	184,475	-	-	-	-	184,475

Capital Improvement Plan

FY2022 - FY2026

City of Park Ridge

Project #	IT-FY22-06
Project Name	Lexipol Implementation
Strategic Priority Area	Technology Enhancements, Use & Effectiveness
Fund	Technology Replacement Fund

Department Information Technology
Account(s) 5521025-990800

Description
Police department policy management software. Lexipol provides fully developed, state specific policies that are researched by subject matter experts and are vetted by attorneys.

Project Benefits
The current police department policies are managed and updated manually and require a great deal of research and man hours to update on a yearly basis. Lexipol conducts the research and updates, and also provides a training tool for officers to not only see the updates, but to also be tested on them.

Cost Element(s)	FY22 Budget	FY22 Forecast	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Budget Total
Vehicle/Equipment	48,000	48,000	-	-	-	-	48,000
Total	48,000	48,000	-	-	-	-	48,000

City of Park Ridge, Illinois
FY2023 Budget
Long-Term and Other Debt

The City's outstanding general obligation debt, as of January 1, 2022 and projected outstanding general obligation debt, as of January 1, 2023 consists of the following.

Issue	Outstanding at January 1, 2022	Issuances	Projected Retirements	Projected Outstanding at January 1, 2023
GO Bonds, Series 2014A	3,820,000	-	725,000	3,120,000
GO Refunding Bonds, Series 2015A	4,045,000	-	980,000	3,065,000
GO Refunding Bonds, Series 2021A	4,375,000	-	1,765,000	2,610,000
GO Refunding Bonds, Series 2021B	2,865,000	-	405,000	2,865,000
Total	\$14,405,000	\$ -	\$3,875,000	\$10,530,000

In December 2021, subsequent to City Council approval of the FY2022 Budget, the City refunded the GO Bonds, Series 2016 through a negotiated sale process, resulting in the issuance of GO Refunding Bonds, Series 2021A, in the amount of \$4,375,000. The City also refunded the GO Bonds, Series 2012A through a direct placement process resulting in the issuance of the GO Refunding Bonds, Series 2021B in the amount of \$2,865,000. The refundings were issued in order to realize interest savings.

Although each issuance is backed by the full faith and credit of the City, property taxes are currently not levied to fund annual debt service payments due on the City's outstanding bonds. Debt service payments on the outstanding 2021B series are recorded in the Sewer Fund and funded by user fee revenues reflected in this fund; debt service payments on the outstanding 2014A series are recorded in the Water Fund and are funded by user fee revenues reflected in this fund.

Debt service payments due on the outstanding 2015A and 2021A series are recorded in the applicable Debt Service Funds and are funded by transfers from the Uptown TIF Fund. The amount required to make debt services payments is funded by incremental TIF property tax revenues.

Legal Debt Margin, Debt Per Capita and Bond Rating

Although the City is not subject to the legal debt limit of 8.625% of Equalized Assessed Valuation (EAV) due to its home rule status, the comparison of outstanding debt to EAV is often times a good indicator of financial health. Based on the City's 2019 EAV of \$1,792,337,961, the City's debt to EAV ratio is 0.59%.

Based on a population of 39,656, the Village' per capita debt is \$266 per resident, well below the average for Illinois municipalities with comparable populations.

The Village's bond rating, reaffirmed by Moody's in March 2021, is Aa2, slightly exceeding the US cities median rating of Aa3. As per Moody's Issuer Comment dated March 2021, the City has a "...healthy financial position, which is relatively favorable with respect to the assigned rating of Aa2", an economy and tax based that are "...exceptionally healthy and relatively favorable to the assigned rating of Aa2", with a debt burden that is "... negligible and is favorable with respect to the assigned rating of Aa2".

The City's 2023 budget does not include proceeds for the issuance of any new debt instruments. The budget reflects total principal payments of \$3,955,000 and interest payments of \$227,927.

Based the current outstanding debt, the final debt service payment on outstanding general obligation bonds will be made in 2028. The following page provides a schedule of debt service to maturity for the District's outstanding general obligation bonds.

City of Park Ridge
Fiscal Year 2023 Budget
Debt Service Schedules

ANNUAL PRINCIPAL PAYMENTS

Fiscal Year	Series 2021B*	Series 2014A	Series 2015A	Series 2021A**	TOTAL
Fund	503	502	313	315	
Funding Source	Sewer	Water	Uptown TIF	Uptown TIF	
2022	\$ 405,000	\$ 725,000	\$ 980,000	\$ 1,765,000	\$ 3,875,000
2023	400,000	750,000	1,360,000	1,445,000	3,955,000
2024	405,000	770,000	1,705,000	1,165,000	4,045,000
2025	410,000	875,000		0	1,285,000
2026	410,000			0	410,000
2027	415,000			0	415,000
2028	420,000			0	420,000
TOTAL	\$ 2,865,000	\$ 3,120,000	\$ 4,045,000	\$ 4,375,000	\$ 14,405,000

ANNUAL INTEREST PAYMENTS

Fiscal Year	Series 2021B*	Series 2014A	Series 2015A	Series 2021A**	TOTAL
Fund	503	502	313	315	
Funding Source	Sewer	Water	Uptown TIF	Uptown TIF	
2022	\$ 29,091	\$ 97,975	\$ 121,350	\$ 50,750	\$ 299,166
2023	29,476	76,225	91,950	30,276	227,927
2024	26,876	53,725	51,150	13,514	145,265
2025	22,988	30,625			53,613
2026	18,273			-	18,273
2027	12,738			-	12,738
2028	6,720			-	6,720
TOTAL	\$ 146,159	\$ 258,550	\$ 264,450	\$ 94,540	\$ 763,699

TOTAL ANNUAL DEBT PAYMENTS

Fiscal Year	Series 2021B*	Series 2014A	Series 2015A	Series 2021A**	TOTAL
Fund	502	503	313	315	
Funding Source	Sewer	Water	Uptown TIF	Uptown TIF	
2022	\$ 434,091	\$ 822,975	\$ 1,101,350	\$ 1,815,750	\$ 4,174,166
2023	429,476	826,225	1,451,950	1,475,276	4,182,927
2024	431,876	823,725	1,756,150	1,178,514	4,190,265
2025	432,988	905,625	-	-	1,338,613
2026	428,273			-	428,273
2027	427,738			-	427,738
2028	426,720			-	426,720
TOTAL	\$ 3,011,159	\$ 3,378,550	\$ 4,309,450	\$ 4,469,540	\$ 15,168,699

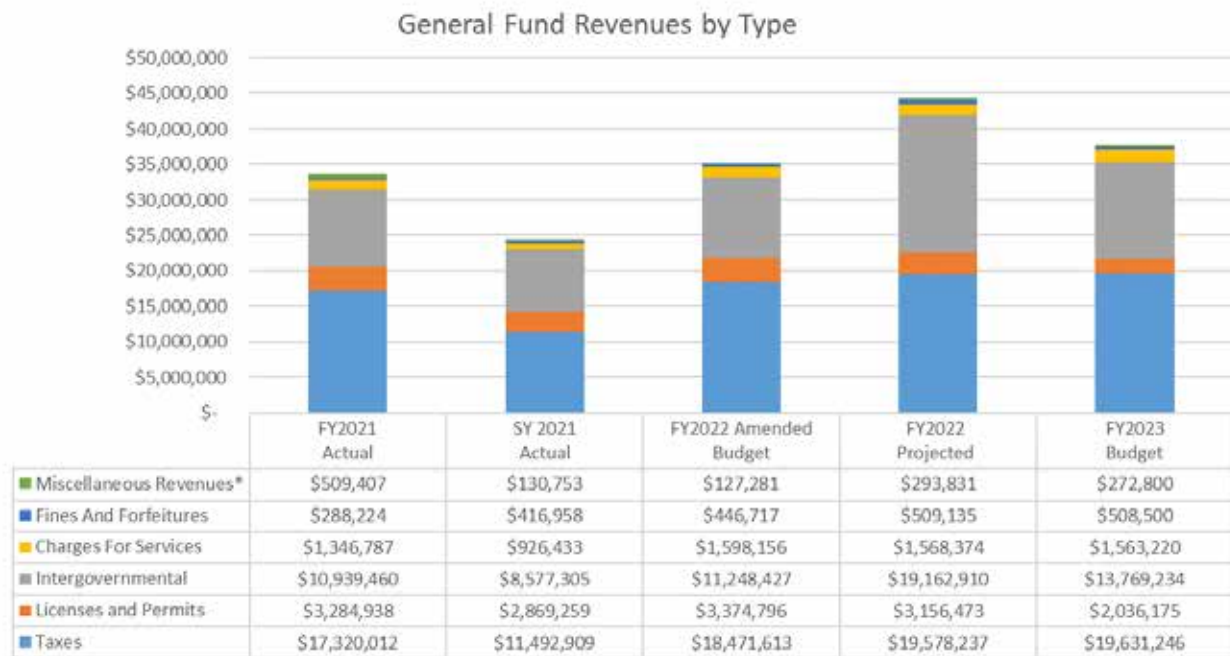
*2021B - refunding of Series 2012A

**2021A - refunding of Series 2016

The General Fund is the primary operating fund of the City that accounts for all financial activity that is not required to be accounted for in a separate fund. The General Fund reflects the activity of the administrative and operating costs of the City and includes the Legislative, Administrative Services, Information Technology, Finance, Fire, Police, Public Works and Community Preservation and Development Department. Administrative Services includes the divisions of City Administration, Legal Counsel, Human Resources and Economic Development.

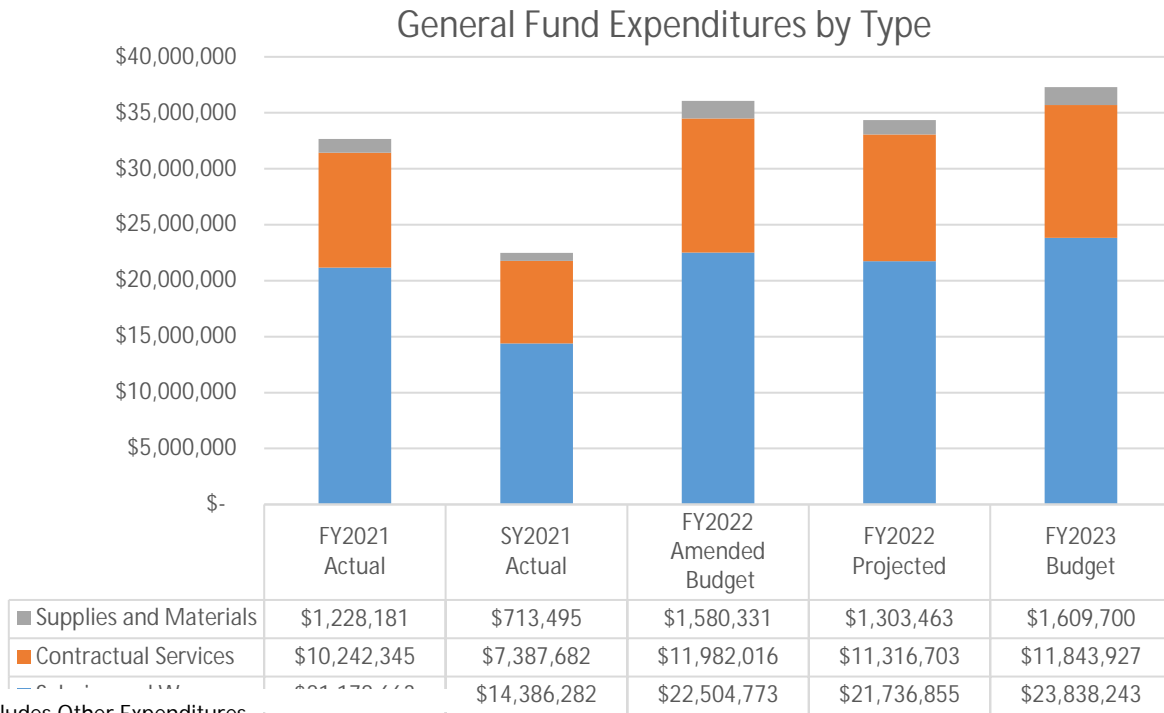
City resources recorded in the General Fund are those that are defined as general purpose in nature, such as sales tax and other general revenues.

Total FY2023 General Fund revenues amount to \$37,781,175, net of contributions from Enterprise Funds in the amount of \$1,519,004. Below is a breakdown of General Fund revenues by types for FY2021 through FY2023.



*Includes Interest Income

Total FY2023 General Fund expenditures, amount to \$37,781,175, net of transfers to other funds in the amount of \$4,891,540. Below is a breakdown of General Fund expenditures, by type, for FY2021 through FY2023.

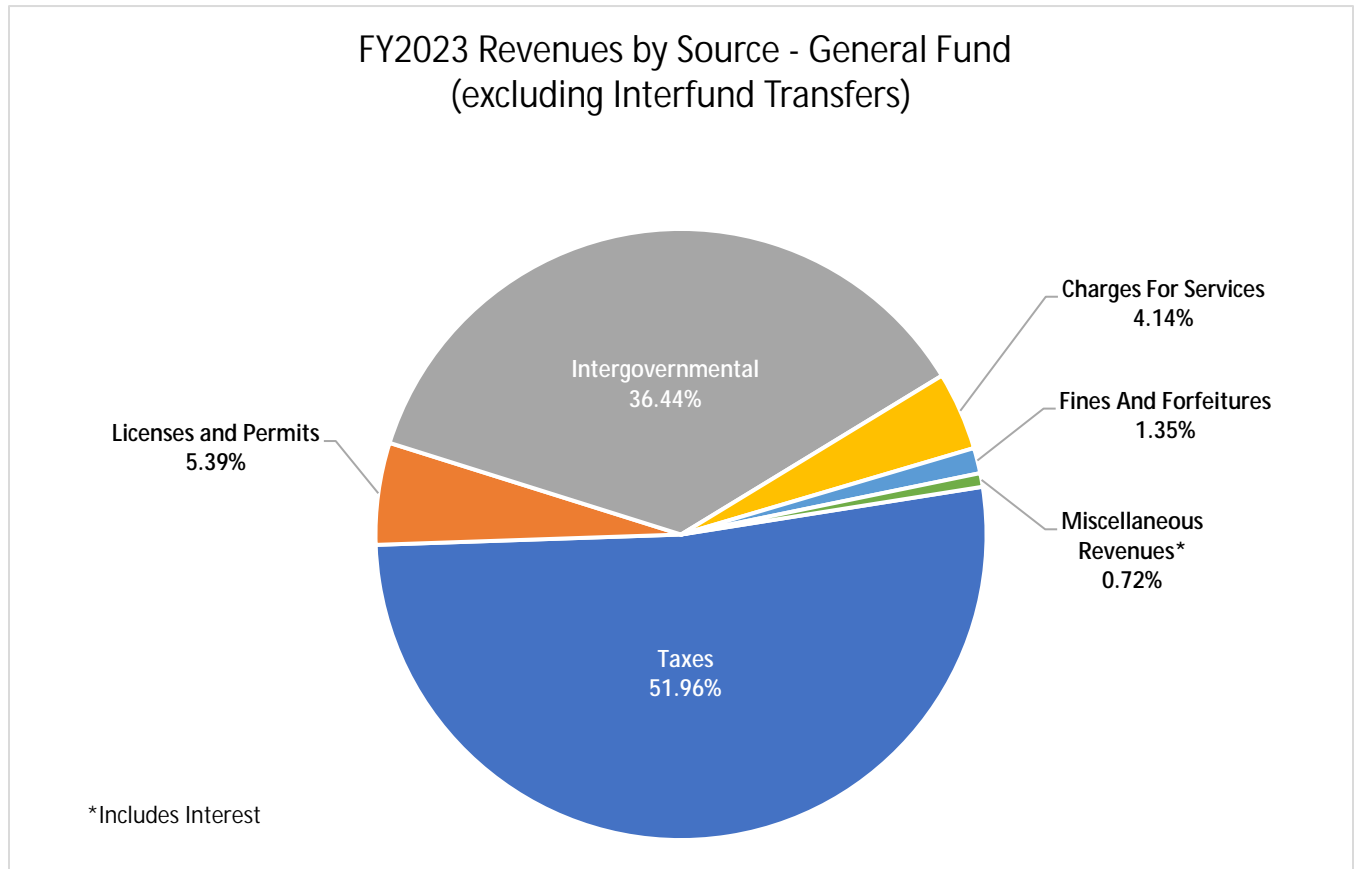


Beginning in FY2020, the City no longer recorded capital expenditures in the General Fund; instead, interfund transfers out are recorded in the General Fund with accompanying interfund transfers in recorded in the Capital Improvements & Equipment, Motor Equipment Replacement and Information Technology Replacement Funds. The transfer amounts depend on the availability of excess reserves within the General Fund, as well as the needs of the recipient funds. Actual transfers in FY2021 and SY2021 amounted to \$885,922 and \$1,255,00, respectively. Budgeted transfers for FY2022 amounted to \$3,031,710; projected transfers for FY2022 amount to \$4,018,920. The FY2023 General Fund budget reflects transfers to other funds in the amount of \$4,891,540.

A consolidated summary of General Fund revenues, expenditures and changes in fund balance for FY2021 – FY2023 can be found on the following page.

Revenues by Source – General Fund

Total FY2023 revenues for the City's General Fund amount to \$37,781,175 (excluding interfund transfers of \$1,519,004), or approximately 52% of the City's total FY2023 revenues, net of interfund transfers. The following is a summary of the major revenue sources of the General Fund for FY2023.



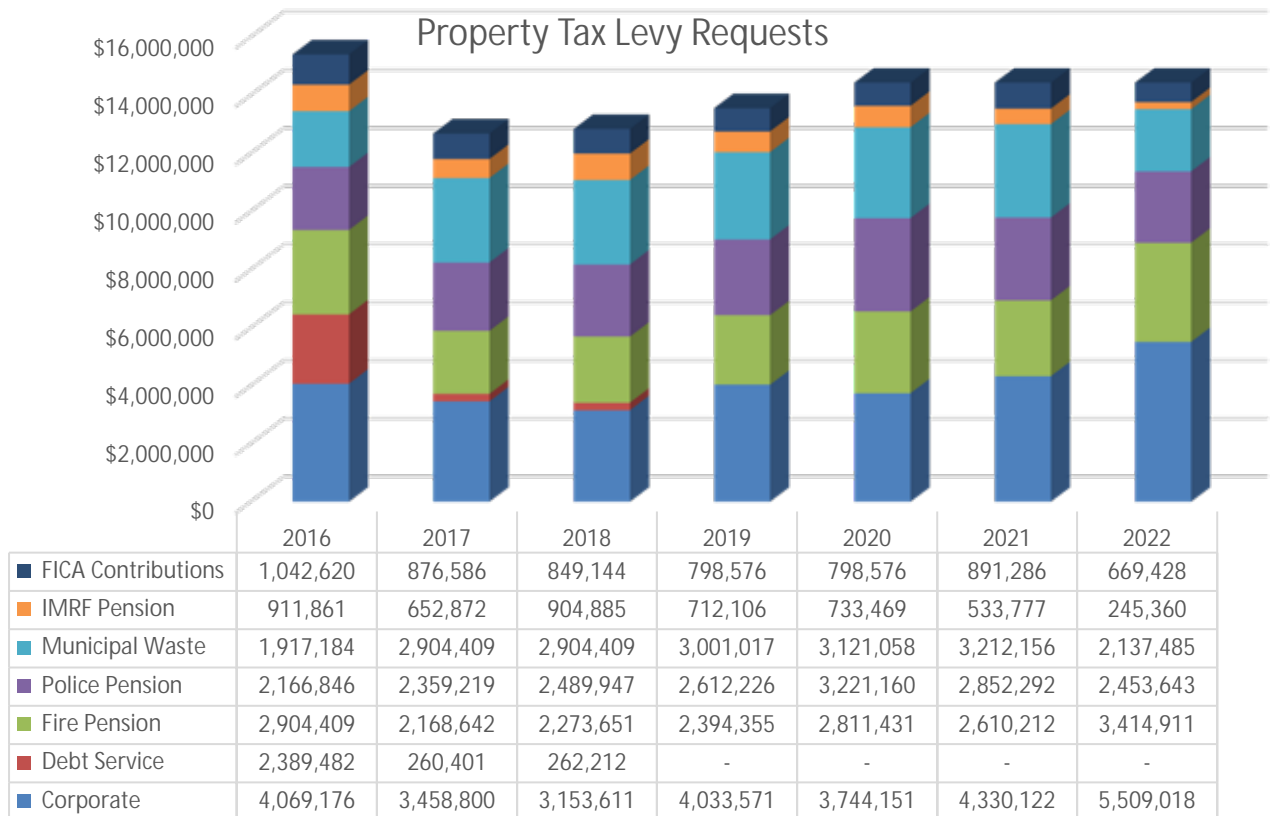
Taxes	Intergovernmental	Licenses, Permits & Fees
\$19,631,246	\$13,769,234	\$2,036,175
Charges for Services	Fines & Forfeitures	Miscellaneous Revenues
\$1,563,220	\$508,500	\$272,800

FY2023 General Fund revenues, by line item, can be found on the following pages, along with a comparison to FY2021 and SY2021 actuals, as well as FY2022 budget and FY2022 projections, followed by an analysis of the City's larger revenue sources.

Property Tax

The City resides in Cook County and as a home rule municipality, is not subject to the limitations imposed by the Illinois Property Tax Extension Law (PTELL). The City levies property taxes for the purposes of general corporate, police and fire pension contributions, municipal waste, IMRF pension and FICA contributions. On average, the annual property tax levy has increased by less than 1% per year for the last ten years, with significant decreases to the levy occurring in tax year 2016 and 2017. The 2022 levy will be the 3rd year in a row that the aggregate City levy has remained flat. Beginning in tax year 2019, the City no longer levied for debt service, as the City's Uptown TIF Fund was generating sufficient tax increment revenues to cover debt service payments.

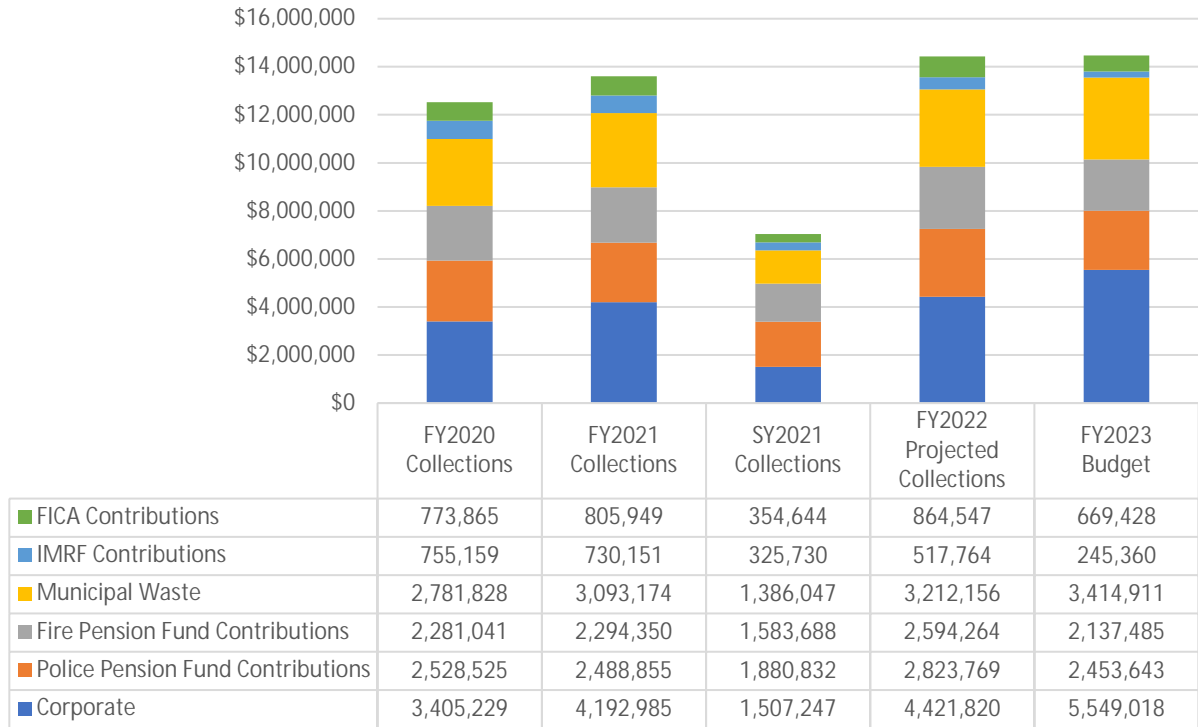
The aggregate value of the City's 2022 levy request is equal to the 2021 and 2020 levy requests, for a total requested levy of \$14,429,845, reflected in the revenue budget of the City's General, IMRF, FICA and Municipal Waste Funds. The amount reflected in the General fund equals approximately \$10.1 million, or 26.7% of General Fund revenues. Below is a history of the City's levy requests for tax years 2018 – 2022.



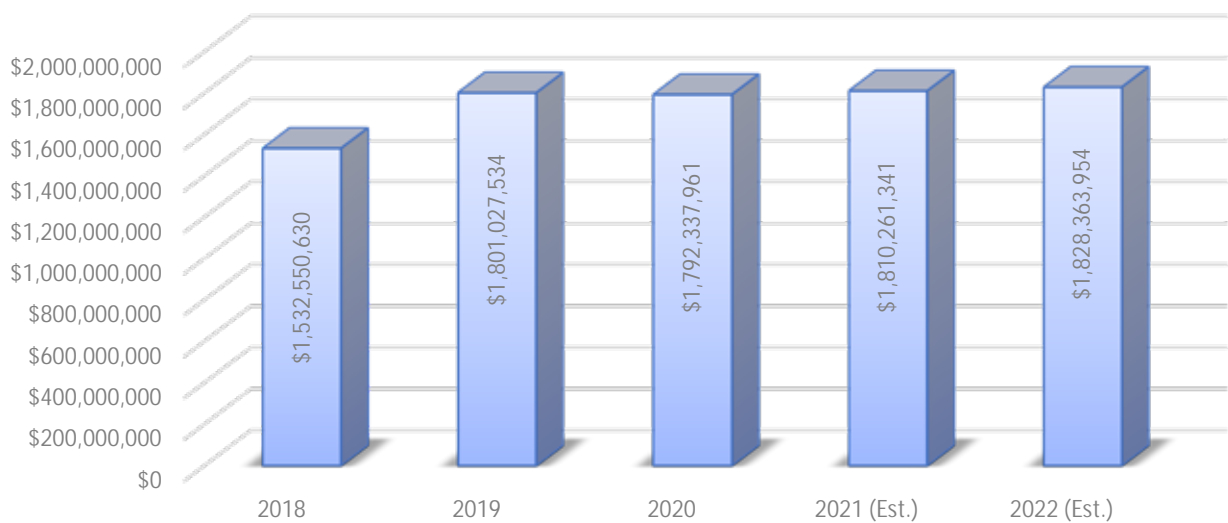
For tax levy year 2021, collected in the City's FY2022, the City's tax rate equaled \$.797; for tax levy year 2022, which will be collected by the City in FY2023, the tax rate is estimated at \$.789, based upon a conservative 1.0% compounded estimated EAV growth over the 2020 actual EAV. On average, for every \$100 of assessed valuation the City will receive approximately \$.79. With a total tax rate of \$9.088, less than 1% of the resident's total tax bill is allocated to the City.

On an annual basis, actual collections may vary from the amount of the approved levy. Below is a history of the City's actual property tax collections for FY2020 – SY2021, projected collections for FY2022 and the FY2023 property tax budget, as well as the history of the City's EAV and property tax rate over the last five tax years.

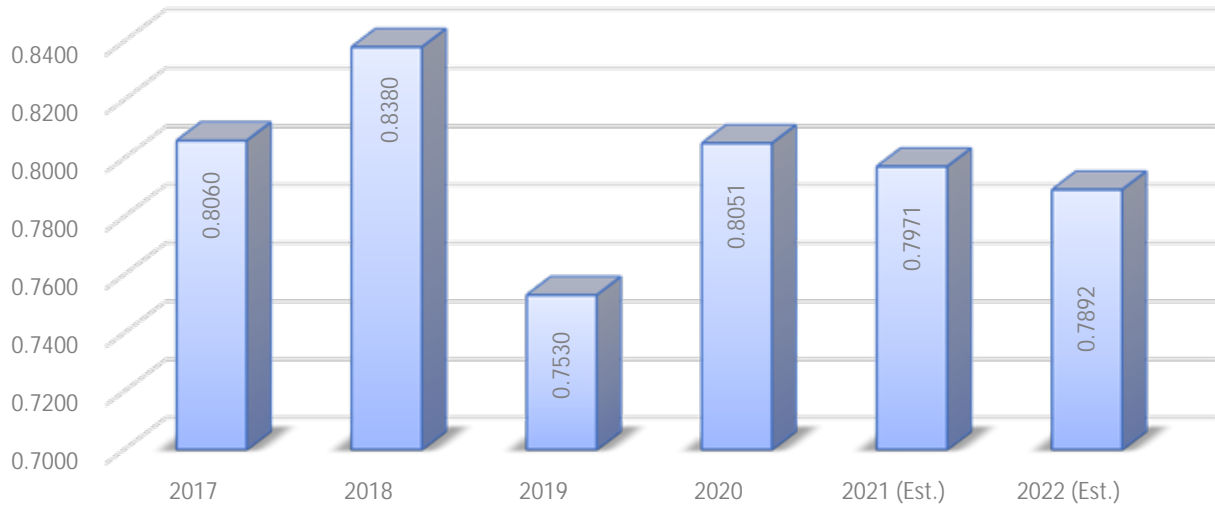
Property Tax Levy Collections



EAV by Tax Year



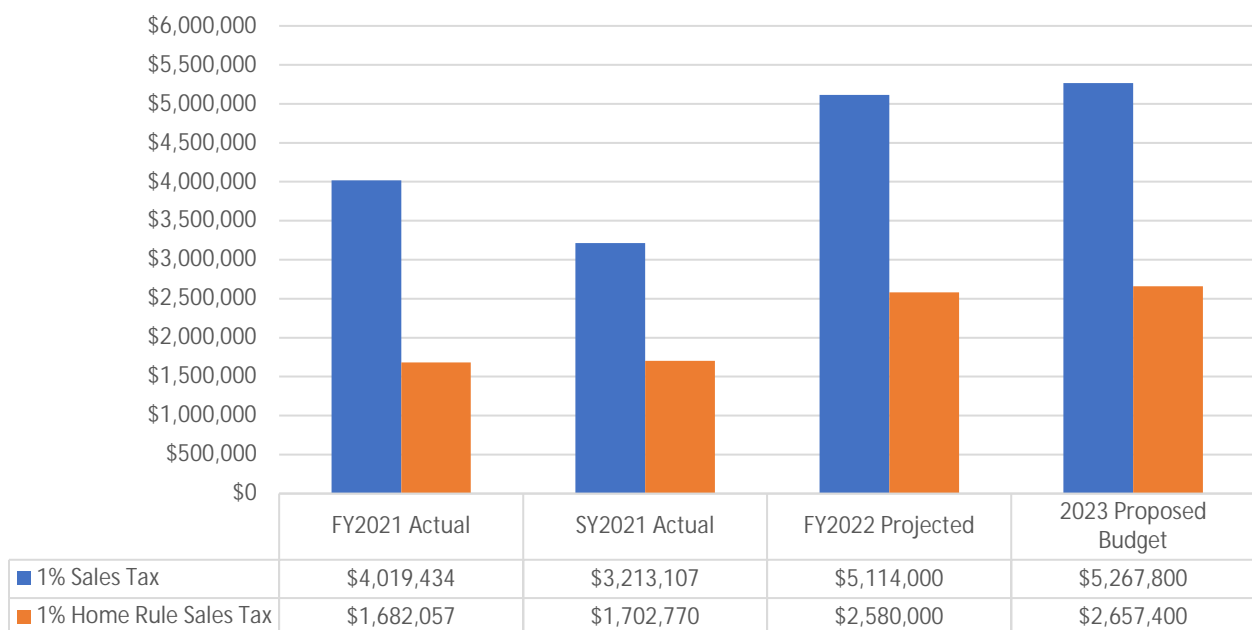
Tax Rate by Tax Year



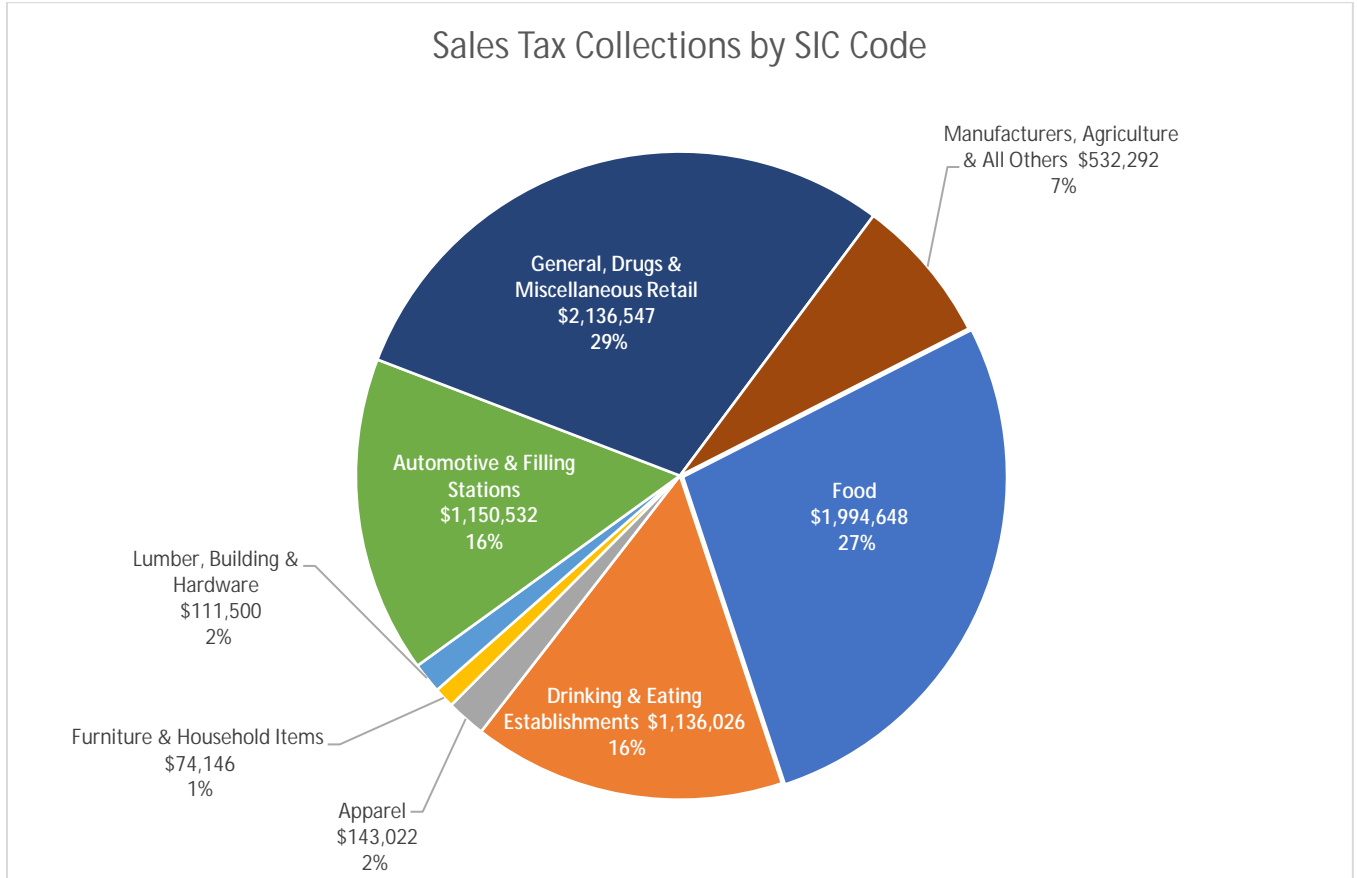
Sales and Non-Home Rule Sales Tax

Sales tax is the largest revenue source for the City, representing approximately 21.0% of total FY2023 General Fund revenues (net of interfund transfers). The City's sales tax revenue consists of a 1% sales tax received from the State of Illinois, as well as a 1% sales tax imposed through the City's home rule status. Sales and home rule sales tax distributions are received each month, generally lagging two months behind the State's collection month. Below is a history of sales and home rule sales tax collections for FY2021 – FY2023.

1% Sales and 1% Home Rule Sales Tax History



The City's sales and home rule sales tax collections for the twelve-month period ending December 31, 2021 are categorized as follows.



The City has experienced a significant increase in sales tax revenues when comparing May – August of 2021 to May – August 2022. Based on year-to-date collections, FY2022 sales tax is projected at \$5,114,000 and FY2022 home rule sales tax is projected at \$2,580,000. Fiscal Year 2023 sales tax is forecasted at \$5,267,800 and home rule sales tax is forecasted at \$2,657,400. This reflects an increase of approximately 3% in sales tax and home rule sales tax as compared to FY2022 projected actuals. Despite sales tax and home rule sales tax projections exceeding budget by 36% and 21% respectively, the FY2023 forecast reflects a modest year-over-year increase of 3%. This is based on Illinois Municipal League projections that sales growth will slow in the second half of 2023 and growing signs of a recession within the next 12 months. Sales tax and home rule sales tax revenues account for approximately 21.0% of General Fund revenues.

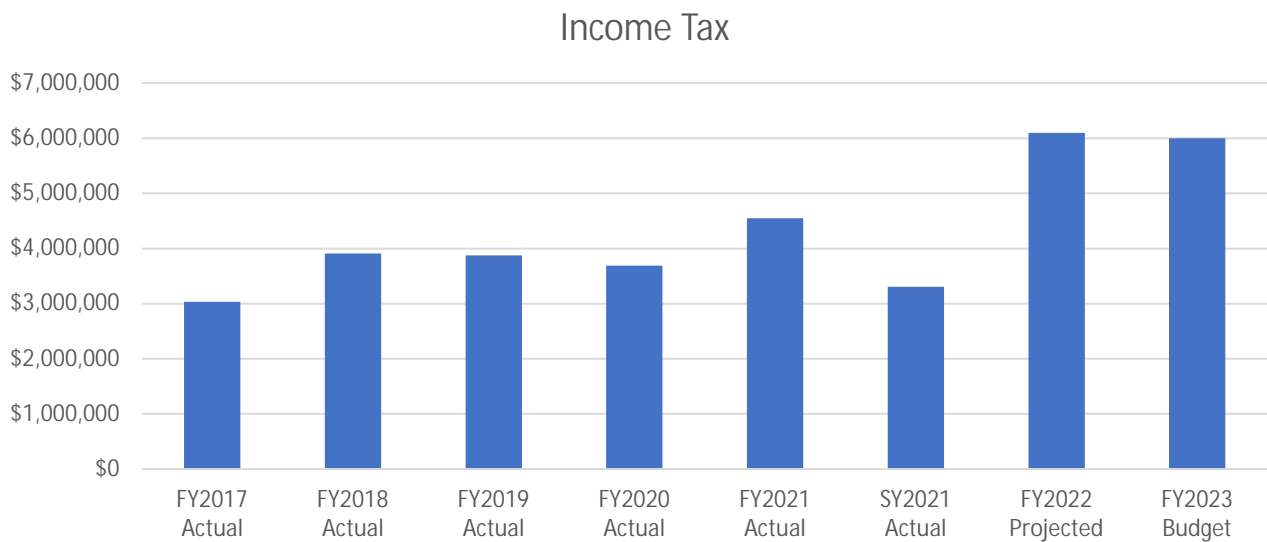
Income Tax

The City receives income tax from the State of Illinois on a per capita basis through the Local Government Distributive Fund (LGDF). For budgetary purposes, the City projects income tax revenues utilizing assumptions provided by the Illinois Municipal League (IML). IML projects estimated income tax collections based on economic projections.

FY2022 revenues are projected higher than originally estimated based on an increase in the per capita rate, 2020 census data and unexpected increases in state income tax collections. Income tax receipts are approximately 30% higher through September 2022 compared to the same period in 2021.

The 2020 Census increased the City's population from 37,480 to 39,656. The City's FY2022 budget for income tax revenues was based on a population of 37,480 and a per capita amount of \$114.19; this amount is more conservative than the IML per capita estimates, at the time of budget approval, of \$120.20. The FY2023 income tax forecast equals \$6,000,000 or approximately 15.9% of FY2023 General Fund revenues. This is a slight reduction from FY2022 projected income tax revenues based on IML projections indicating contraction of state receipts in 2023.

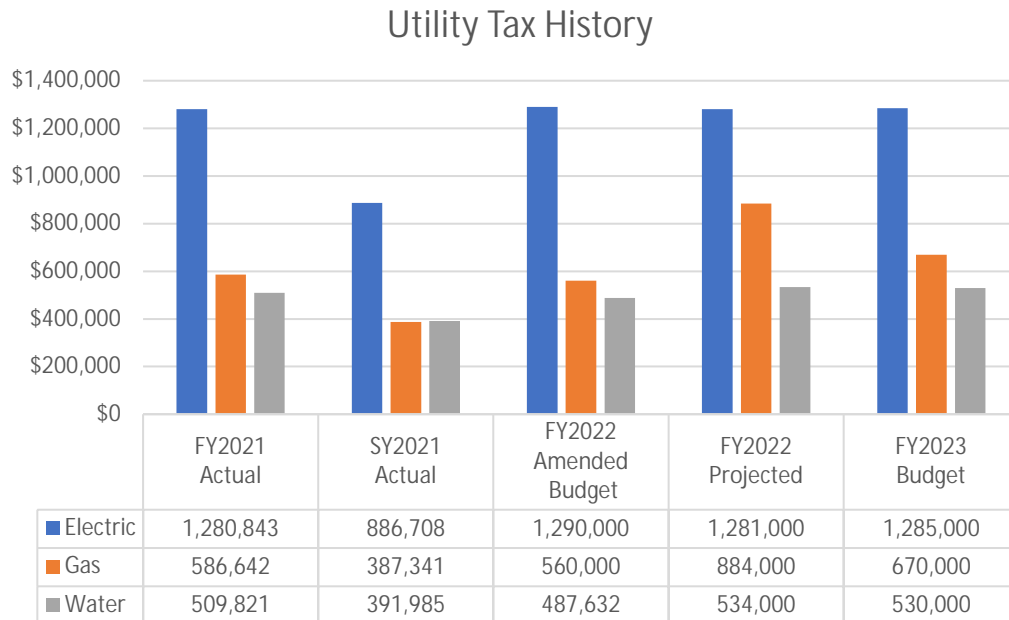
The following graph provides the history of income tax collections since FY2016.



Utility Tax

The City has in place three separate utility taxes – Electric, Gas and Water. Each of these is assessed at a rate of 5% of gross receipts.

FY2022 projections were based on year-to-date receipts and prior years' receipts. Increases in natural gas prices throughout 2022 have a significant increase in natural gas utility tax collections. The FY2022 forecast projects for continued increased rates through 2022. The FY2023 budget projects a slight decrease in utility tax collections based on current industry predictions that natural gas prices will moderate in 2023. Utility Tax collections account for approximately 6.6% of General Fund Revenues. Utility tax collections are as follows.

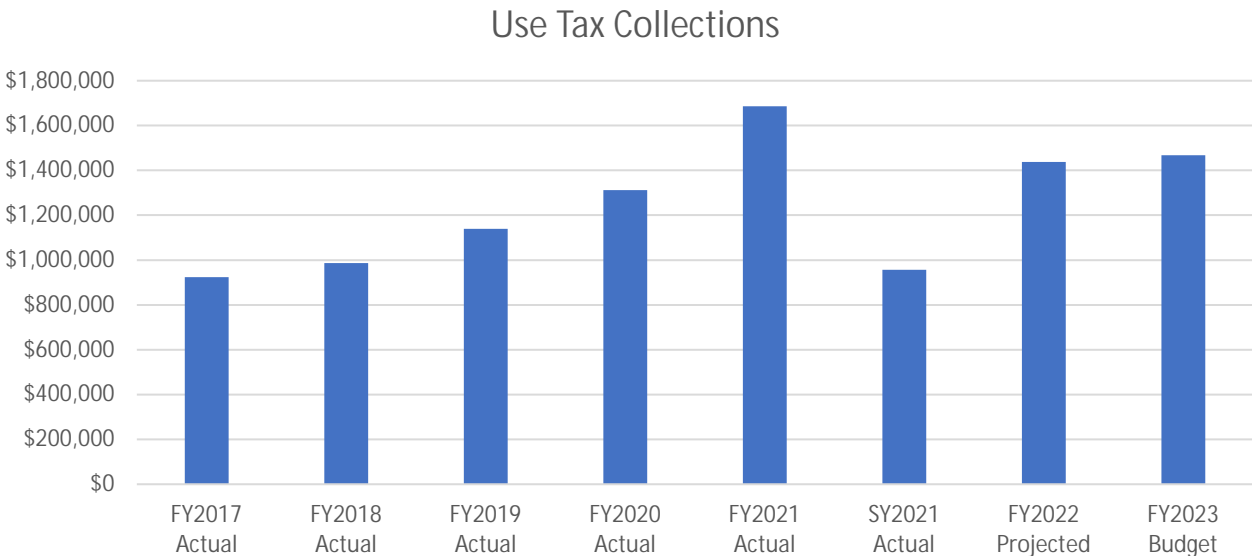


Use Tax

Prior to January 1, 2021, out-of-state purchases of tangible personal property were subject to a 6.25% Illinois Use Tax, which was allocated to the City on a per capita basis. Beginning January 1, 2021, Illinois state statute provides that out-of-state purchases will be taxed at the destination sales tax rate as opposed to a use tax rate, in the same manner that in-state purchases are taxed. Going forward, this change will most likely shift a portion of the City's revenue from use tax collections to sales tax collections.

For budgetary purposes, the City projects use tax revenues utilizing assumptions provided by the Illinois Municipal League (IML) along with actual revenue data. FY2023 use tax collections, based on an estimated population of 39,656 and an estimated per capita rate of \$36.84, are forecasted at \$1,467,105, accounting for approximately 3.88% of General Fund revenues.

The following graph provides the history of Use Tax collections since FY2016. Additional comparative years were added to this graph to make the information more meaningful and provide the reader with an understanding of the change in this revenue source over the last seven years.



Packaged Liquor and Food and Beverage Tax

The City assesses a Packaged Liquor Tax of 4% of the retail purchase price. Licensees are required to remit the taxes to the City on the same filing dates that are established for filing Retailer's Occupational Taxes with the Illinois Department of Revenue. FY2022 Packaged Liquor Tax revenues are projected at \$565,650; FY2023 budgeted revenues are \$546,000.

The City also assesses a Food and Beverage Tax on the sale of food and alcoholic beverages prepared for immediate, on premise consumption at a rate of 1% of the purchase price. Retailers are required to remit the taxes to the City on the same filing dates that are established for filing Retailer's Occupational Taxes with the Illinois Department of Revenue. FY2022 Food and Beverage Tax revenues are projected at \$838,000; FY2023 budgeted revenues are \$830,000.

Packaged Liquor and Food and Beverage Taxes account for approximately 3.64% of General Fund revenues.

City of Park Ridge
Fiscal Year 2023 Budget
General Fund Revenues

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
<i>Taxes</i>					
Property Tax Current	\$ 4,156,348	\$ 1,499,475	\$ 4,450,689	\$ 4,286,820	\$ 5,509,018
Road and Bridge Tax - Current	240,645	128,061	278,896	276,107	280,000
Police Pension Property Tax	2,488,855	1,880,832	2,852,292	2,823,769	2,453,643
Fire Pension Property Tax	2,294,350	1,583,688	2,620,469	2,594,264	2,137,485
Property Tax Prior	36,637	7,772	-	135,000	40,000
Municipal Telecommunications Tax	762,704	457,396	683,212	645,108	642,000
Streaming Tax	-	-	-	-	-
Package Liquor Tax	591,314	439,475	540,000	565,650	546,000
Property Transfer Tax	876,905	803,809	800,000	925,235	830,000
Exempt Property Transfer Tax	11,200	9,225	11,200	13,400	12,200
Food and Beverage Tax	738,979	555,192	765,000	838,000	830,000
Home Rule Sales Tax	1,682,057	1,702,770	1,900,223	2,580,000	2,657,400
Gasoline Tax	331,619	271,619	445,000	411,220	410,000
Utility Tax - Gas	586,642	387,341	560,000	884,000	670,000
Utility Tax - Electric	1,280,843	886,708	1,290,000	1,281,000	1,285,000
Utility Tax - Water	509,821	391,985	487,632	534,000	530,000
Natural Gas Use Tax	131,094	59,561	137,000	132,000	135,000
Parking Garage Tax	600,000	428,000	650,000	652,664	663,500
Total Taxes	\$ 17,320,012	\$ 11,492,909	\$ 18,471,613	\$ 19,578,237	\$ 19,631,246
<i>Licenses and Permits</i>					
Cable TV and Video Franchise Tax	649,622	496,581	622,300	686,890	672,000
PEG Fees	21,849	15,469	22,000	19,904	19,600
Telecomm Franchise Tax	525	525	525	525	525
Vehicle License	1,130,983	1,110,915	1,120,000	1,102,600	-
Animal License	25,835	24,865	26,230	24,341	24,350
Business License	215,926	176,258	231,800	217,000	217,000
Liquor License	112,750	140,925	140,000	138,000	138,000
Massage License	950	250	950	1,050	1,050
Outdoor Café License	3,755	750	3,000	29,353	29,000
Oversize Vehicle Permits	8,875	9,990	7,341	11,160	9,000
Small Cell Permits	650	-	650	650	650
Building Permits	1,113,217	892,731	1,200,000	925,000	925,000
Total Licenses	\$ 3,284,938	\$ 2,869,259	\$ 3,374,796	\$ 3,156,473	\$ 2,036,175

City of Park Ridge
Fiscal Year 2023 Budget
General Fund Revenues

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
<i>Intergovernmental</i>					
Sales Tax	4,019,434	3,213,107	4,234,586	5,114,000	5,267,800
Auto Rental Tax	16,490	21,412	16,500	18,500	18,500
Use Tax	1,686,116	956,917	1,467,202	1,437,600	1,467,105
Use Tax - Cannabis	36,779	39,056	51,947	66,024	77,329
State Income Tax	4,549,410	3,308,262	4,392,469	6,100,000	6,000,000
Personal Property Replacement Tax	469,620	430,989	611,490	1,037,925	745,500
Personal Property Replacement Tax - Police	33,072	30,172	33,972	57,662	52,500
Personal Property Replacement Tax - Fire	33,072	30,172	33,972	57,662	52,500
Grant Income - Police	770	15,250	-	55,000	83,000
Federal Grants	43,091	-	347,597	5,023,139	1,000
State Grants	51,607	28,808	58,692	3,627	4,000
Grant - MWRD	-	503,159	-	191,771	-
Total Intergovernmental	\$ 10,939,460	\$ 8,577,305	\$ 11,248,427	\$ 19,162,910	\$ 13,769,234
<i>Charges for Services</i>					
Service to Other Agency	181,235	166,955	240,000	275,000	250,000
Ambulance Service Charge	757,565	513,476	806,520	806,520	806,520
Alarm Registration	6,838	73,140	21,000	19,600	20,000
Elevator Inspections	20,240	17,320	22,290	20,250	21,000
Parking Meters	-	-	106,346	38,800	40,000
Parking Pay Stations -Dee Road	-	-	-	20,434	21,000
Unmetered Parking	-	-	36,000	32,000	36,000
Rent Income	77,310	55,007	83,000	83,000	87,000
Miscellaneous City Clerk	7,275	1,604	2,000	5,500	5,000
Miscellaneous Police	7,900	3,833	11,000	10,400	10,500
Miscellaneous Fire	2,986	10,814	5,000	5,000	5,000
Miscellaneous Zoning	10,250	5,750	11,000	11,750	11,000
Miscellaneous Streets	226,204	77,547	244,000	240,000	240,000
Collection Agency - Miscellaneous	1,310	(1,349)	-	120	200
Collections Agency - PAM	-	-	-	-	-
Collection Agency - Red Speed	8,898	2,337	10,000	-	10,000
Collection Agency - IDROP	38,776	-	-	-	-
Total Charges for Services	\$ 1,346,787	\$ 926,433	\$ 1,598,156	\$ 1,568,374	\$ 1,563,220
<i>Fines & Forfeitures</i>					
Police Penalty	87,268	101,827	-	-	-
Police Penalty - Adjudication	1,325	1,325	-	-	-
Court Fines	40,005	139,883	60,000	94,000	94,000
Red Light Fines	115,464	130,583	120,000	178,000	175,000
Admin Tow Fines	7,000	7,000	9,350	9,500	11,000
Police Alarm Fines	5,789	1,861	-	3,900	3,500
Municipal Code Adjudication	31,375	34,480	257,367	223,735	225,000
Total Fines & Forfeitures	\$ 288,224	\$ 416,958	\$ 446,717	\$ 509,135	\$ 508,500
<i>Interest Income</i>					
Interest on Investments	23,327	3,161	3,765	115,000	135,000
Total Interest Income	\$ 23,327	\$ 3,161	\$ 3,765	\$ 115,000	\$ 135,000

City of Park Ridge
Fiscal Year 2023 Budget
General Fund Revenues

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
<i>Miscellaneous Revenues</i>					
Private Property Tree Revenue	29,875	27,625	25,000	25,000	25,000
50/50 and Builder Tree Revenue	25,810	15,090	25,000	25,000	25,000
Sale of Property	-	6,550	-	-	-
Contributions - Sister City	-	-	-	-	-
Contribution - Farmers Market	13,985	20,225	18,584	18,500	18,500
Contributions - National Night Out	-	150	-	2,600	2,500
Contributions - Police Church	4,950	721	5,132	3,500	2,000
Contributions - Holiday Lights	-	2,030	-	-	-
Contributions - Youth Commission	-	-	-	-	-
Contributions - Community Health	285	-	-	1,946	1,500
Contributions	-	-	-	-	-
Miscellaneous	2,100	5,829	4,000	4,100	4,000
Returned Check Charge	250	125	300	300	300
Promotional Items Revenue	1,400	-	500	-	-
Miscellaneous Over/(Under)	(63)	(35)	-	(100)	-
Miscellaneous Tree Revenue	-	-	-	-	-
Damage to City Property	6,263	45,077	10,000	26,000	20,000
Miscellaneous Public Works	9,300	4,206	10,000	9,050	9,000
Special Events	-	-	25,000	32,000	30,000
Miscellaneous COVID Relief	385,903	-	-	30,935	-
Recovery of Bad Debts	-	-	-	-	-
Insurance Recoveries	6,021	-	-	-	-
Total Miscellaneous Revenues	\$ 486,079	\$ 127,592	\$ 123,516	\$ 178,831	\$ 137,800
<i>Other Financing Sources</i>					
Contribution from Enterprise	1,370,926	1,076,000	1,520,188	1,520,188	1,519,004
Transfers In	20,217	13,556	-	-	-
Total Other	\$ 1,391,143	\$ 1,089,556	\$ 1,520,188	\$ 1,520,188	\$ 1,519,004
Total General Fund Revenues	\$ 35,079,970	\$ 25,503,174	\$ 36,787,178	\$ 45,789,148	\$ 39,300,179

City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Expenditures - All Departments

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
<i>Legislative</i>					
Personnel Services	\$ 29,400	\$ 19,600	\$ 29,400	\$ 29,400	\$ 29,400
Contractual Services	19,445	21,057	24,550	23,900	24,750
Supplies and Materials	163	379	700	650	500
Total Legislative	\$ 49,008	\$ 41,035	\$ 54,650	\$ 53,950	\$ 54,650
<i>Administration</i>					
Personnel Services	\$ 4,046,004	\$ 2,803,856	\$ 1,423,845	\$ 1,419,396	\$ 1,556,673
Contractual Services	1,081,764	776,430	1,172,139	996,540	1,513,942
Supplies and Materials	113,327	11,525	20,700	15,444	22,200
Other	81,585	-	293,225	1,000	235,000
Capital Outlay	-	-	-	30	-
Transfers	885,922	1,255,000	3,031,710	3,031,710	4,891,540
Total Administration	\$ 6,208,602	\$ 4,846,810	\$ 5,941,619	\$ 5,464,120	\$ 8,219,355
<i>Information Technology</i>					
Contractual Services	526,057	363,792	908,016	752,971	1,113,756
Supplies and Materials	1,053	2,342	7,000	2,500	7,000
Total Information Technology	\$ 527,110	\$ 366,134	\$ 915,016	\$ 755,471	\$ 1,120,756
<i>Finance</i>					
Personnel Services	\$ 737,241	\$ 386,474	\$ 993,923	\$ 757,415	\$ 1,072,867
Contractual Services	960,037	858,694	1,091,810	958,941	1,121,076
Supplies and Materials	11,826	6,783	16,500	10,869	9,000
Other	3,516	82,950	-	-	-
Total Finance	\$ 1,712,620	\$ 1,334,900	\$ 2,102,233	\$ 1,727,225	\$ 2,202,943
<i>Police</i>					
Personnel Services	\$ 6,914,279	\$ 4,831,883	\$ 8,562,061	\$ 8,415,336	\$ 9,104,842
Contractual Services	3,337,860	2,300,570	3,482,337	3,480,687	3,184,418
Supplies and Materials	46,699	53,027	88,000	79,000	106,000
Total Police	\$ 10,298,837	\$ 7,185,480	\$ 12,132,398	\$ 11,975,023	\$ 12,395,260
<i>Fire</i>					
Personnel Services	\$ 5,604,428	\$ 3,807,089	\$ 6,680,030	\$ 6,538,011	\$ 6,987,395
Contractual Services	2,851,040	1,957,393	3,202,019	3,196,019	2,784,435
Supplies and Materials	63,870	41,673	99,506	99,000	102,000
Capital Outlay	-	-	-	-	-
Total Fire	\$ 8,519,339	\$ 5,806,154	\$ 9,981,555	\$ 9,833,030	\$ 9,873,830
<i>Public Works</i>					
Personnel Services	\$ 2,890,944	\$ 1,907,138	\$ 3,544,691	\$ 3,397,924	\$ 3,728,606
Contractual Services	1,349,681	1,001,301	1,924,445	1,756,645	1,929,050
Supplies and Materials	897,280	508,571	1,023,000	1,075,500	1,096,000
Other	-	-	21,700	9,500	22,000
Transfers	-	-	-	987,210	-
Total Public Works	\$ 5,137,905	\$ 3,417,010	\$ 6,513,836	\$ 7,226,779	\$ 6,775,656
<i>Community Preservation and Development</i>					
Personnel Services	\$ 956,368	\$ 630,244	\$ 1,270,823	\$ 1,179,373	\$ 1,358,459
Contractual Services	116,461	108,445	176,700	151,000	172,500
Supplies and Materials	8,861	6,247	10,000	10,000	10,000
Capital Outlay	-	-	-	-	-
Total Community Preservation and Development	\$ 1,081,690	\$ 744,936	\$ 1,457,523	\$ 1,340,373	\$ 1,540,959
Total General Fund Expenditures	\$ 33,535,111	\$ 23,742,460	\$ 39,098,830	\$ 38,375,971	\$ 42,183,410

The Administrative Services Department, under the direction of the City Manager, leads the strategic vision of the City through oversight of the operation of all City departments and is responsible for the management of all governmental operations. Divisions within Administrative Services include Human Resources, Legal, Legislative and Information Technology (an outsourced service). Economic Development initiatives also fall under management of the City Manager.

Strategic Goals

Below is the status of Administration's FY2022 goals, as well as the department's goals that are reflected in the City's FY2023 Budget.

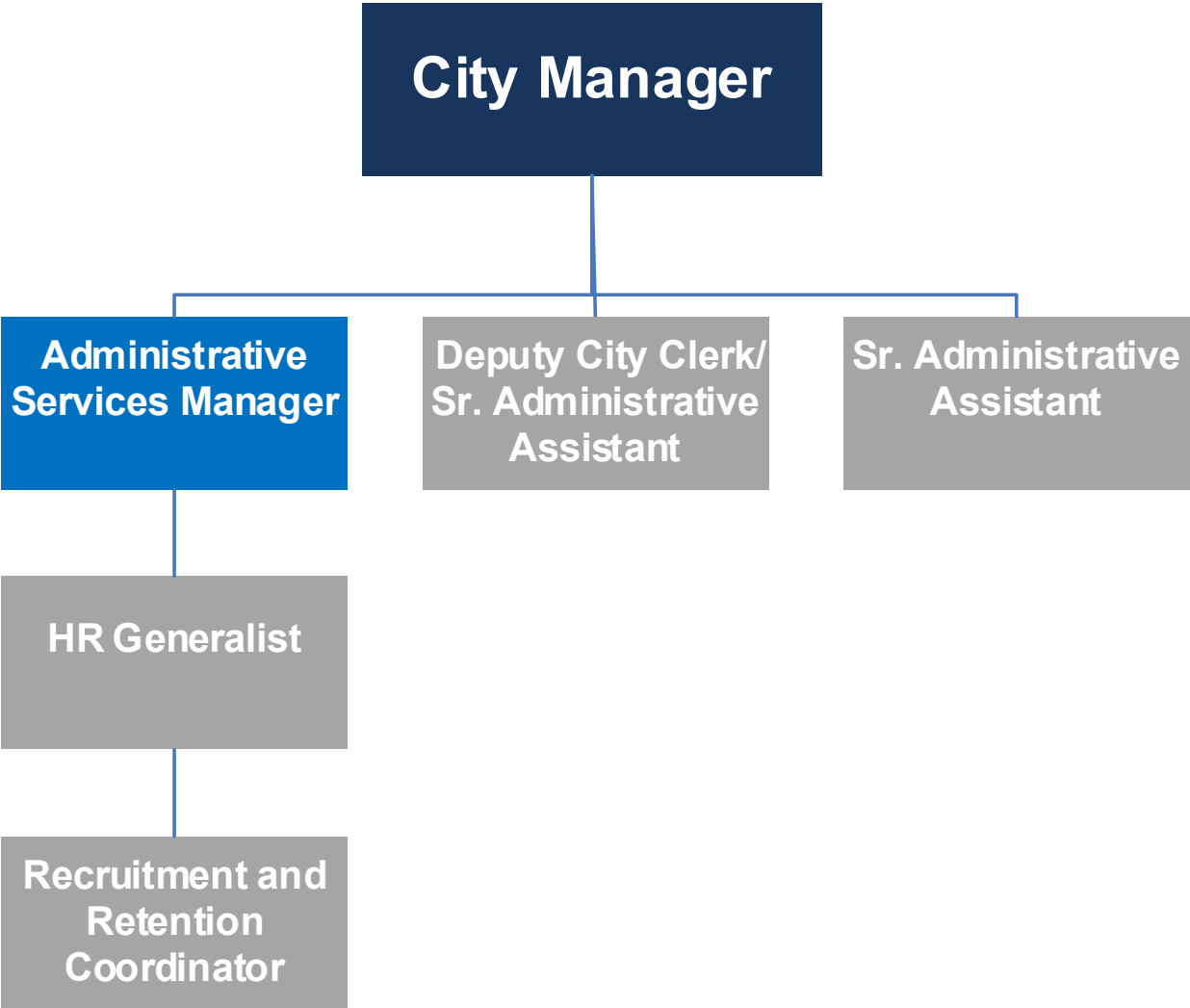
Status of FY2022 Goals		
Goals	Status	2022 Strategic Priority Area
Continue to manage the financial, employee and customer service impacts of COVID-19 and transition back into normal operations	Complete	Quality Customer Service & Delivery of City Services
Initiate and complete an Economic Development initiative that includes a city-wide brand and marketing plan	Complete by December 2022	Financial Stability and Management
Implement the HR Strategic Plan with a focus on technology enhancements and employee self service	In progress	Workforce Development

FY2023 Goals and Objectives	
Goals	Strategic Priority Area
Utilize PEG funds to increase transparency and public facing ease of use with Agenda/Minutes on website	Quality Customer Service & Delivery of City Services
Increase hourly pay rate for seasonal employees in an effort to compete, attract and retain labor.	Workforce Development
Complete the Tyler Technology Payroll module of the HRIS buildout.	Technology Enhancements, Use & Effectiveness
Recommend economic development opportunities which result in additional revenue streams	Fiscal Stability and Management

City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Administration

Below is a summary of Administration expenditures by type.

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Personnel Services	\$ 4,046,004	\$ 2,803,856	\$ 1,423,845	\$ 1,419,396	\$ 1,556,673
Contractual Services	1,081,764	776,430	1,172,139	996,540	1,513,942
Supplies and Materials	113,327	11,525	20,700	15,444	22,200
Other	81,585	-	293,225	1,000	235,000
Capital Outlay	-	-	-	30	-
Transfers	885,922	1,255,000	3,031,710	3,031,710	4,891,540
Total Expenditures - General Fund - Administration	\$ 6,208,602	\$ 4,846,810	\$ 5,941,619	\$ 5,464,120	\$ 8,219,355



City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Legislative - Expenditures

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
<i>Personnel Services</i>					
Regular Wages	\$ 29,400	\$ 19,600	\$ 29,400	\$ 29,400	\$ 29,400
<i>Contractual Services</i>					
Legal Services	-	255	800	400	1,000
Prosecution Services	19,445	20,802	23,500	23,500	23,500
Other Professional Services	-	-	250	-	250
<i>Supplies and Materials</i>					
Operating Supplies	163	379	700	650	500
Total Expenditures -					
General Fund - Legislative	\$ 49,008	\$ 41,035	\$ 54,650	\$ 53,950	\$ 54,650

City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Administration - Expenditures

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
City Administration					
<i>Personnel Services</i>					
Regular Wages	\$ 353,187	\$ 255,690	\$ 399,964	\$ 397,200	\$ 429,776
Overtime	3,565	2,745	6,500	5,275	6,500
Employee Benefits - PPO	-	-	53,777	55,567	58,869
Employee Benefits - Life	-	-	495	345	572
Employee Benefits - Dental	-	-	3,145	3,371	2,804
<i>Contractual Services</i>					
Training	116	-	2,500	800	2,500
Membership Dues	3,655	1,260	4,500	3,775	4,500
Legal Notices and Ads	838	539	4,000	4,000	4,200
General Contractual Services	21,191	14,117	43,275	39,275	29,158
<i>Supplies and Materials</i>					
Materials	3,473	2,571	5,000	3,750	5,000
Materials - COVID 19	71,715	3,089	-	194	-
COVID 19 - Other	34,115	-	-	-	-
<i>Other</i>					
Contingency	-	-	290,225	-	200,000
911 Memorial	-	-	-	-	-
Contributed Capital	81,585	-	-	-	-
<i>Capital Outlay</i>					
Building/Building Improvements	-	-	-	30	-
<i>Other Financing Sources/(Uses)</i>					
Transfer Out	885,922	1,255,000	3,031,710	3,031,710	4,891,540
Legal Counsel					
<i>Contractual Services</i>					
General Counsel	166,184	128,027	197,025	183,008	207,000
Special Counsel - Adjudication	32,500	22,307	34,800	34,179	36,414
Special Counsel - Labor	25,528	45,422	57,000	62,000	67,000
Human Resources					
<i>Personnel Services</i>					
Regular Wages	194,508	122,587	224,108	199,347	230,785
Extra Help	-	-	-	-	-
Overtime	1,408	-	1,000	1,500	1,500
Employee Benefits - PPO	1,782,954	1,103,879	23,007	11,988	25,186
Employee Benefits - HMO	810,617	493,217	11,794	11,910	12,752
Employee Benefits - Life	25,248	11,743	240	159	376
Unemployment	6,210	1,241	5,000	630	5,000
Employee Benefits - Dental	183,045	82,203	2,526	2,315	2,050
Employee Benefits - Programming	12,624	6,752	12,624	12,624	13,003
Workers Compensation	624,048	649,432	600,000	650,000	682,500

City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Administration - Expenditures

	FY2021	SY2021	FY2022		
	Actual	Actual	Amended Budget	FY2022 Projected	FY2023 Budget
Medical Exams	15,360	15,920	35,165	35,165	42,500
Recruiting and Testing	33,231	58,446	29,500	29,500	35,000
Tuition Reimbursement	-	-	15,000	2,500	7,500
<i>Contractual Services</i>					
Training	442	2,047	1,900	2,250	2,300
City-wide Training	13,065	1,897	8,000	7,220	8,000
Membership Dues	1,117	690	1,340	1,300	2,400
General Contractual Services	-	9,345	13,000	5,434	16,390
<i>Supplies and Materials</i>					
Materials	4,024	5,864	15,700	11,500	17,200
<i>Other</i>					
Bonus Program	-	-	3,000	1,000	35,000
Economic Development					
<i>Contractual Services</i>					
General Contractual Services	800,687	536,403	761,799	616,799	706,000
<i>Supplies and Materials</i>					
Materials	-	-	-	-	-
Community Support					
<i>Contractual Services</i>					
Crossing Guards	-	-	-	-	313,580
Youth Services	951	2,326	7,500	4,500	7,500
Historical Services	-	-	1,000	-	-
Cultural Arts	-	-	1,000	-	-
Sister Cities	-	-	500	-	-
Community Health Foundation	1,114	-	5,000	5,000	5,000
Farmers Market	14,377	12,051	25,000	25,000	25,000
Board of Fire and Police Comm	-	-	3,000	2,000	3,000
Sustainability Commission	-	-	-	-	5,500
Holiday Lights	-	-	-	-	65,000
Hometown Heroes	-	-	-	-	3,500
Total Expenditures -					
General Fund - Administration	\$ 6,208,602	\$ 4,846,810	\$ 5,941,619	\$ 5,464,120	\$ 8,219,355

City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Finance - Information Technology

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
<i>Contractual Services</i>					
Telecommunications	\$ 210,656	\$ 98,489	\$ 225,791	\$ 172,585	\$ 221,618
Contractual Services	288,052	216,110	394,225	366,470	491,120
Software Support and Licensing	27,349	49,194	288,000	213,916	401,018
<i>Supplies and Materials</i>					
Materials	1,053	2,342	7,000	2,500	7,000
Total Expenditures -					
General Fund - Information Technology	\$ 527,110	\$ 366,134	\$ 915,016	\$ 755,471	\$ 1,120,756

City of Park Ridge
Fiscal Year 2023 Budget
Salary Detail - Administration

Job title	Home Department/Code	Current Wage	Weekly Hours
City Manager	111021 - City Administration	\$ 210,000	37.5
Deputy Clerk/Senior Administrative Assistant	111021 - City Administration	62,756	37.5
Senior Administrative Assistant	111021 - City Administration	55,311	37.5
Administrative Services Manager	111024 - Human Resources	131,317	37.5
Human Resources Generalist	111024 - Human Resources	87,436	37.5
Recruitment and Retention Coordinator	111024 - Human Resources	66,700	37.5
Alderman (7)	141011 - Legislation	8,400	70
City Clerk	141011 - Legislation	9,000	10
Mayor	141011 - Legislation	12,000	10
		642,920	
Merit Pool/Union Contracts/Adjustments		47,041	
Total		\$ 689,961	

Salaries by Department	
111021 - City Administration	429,776
111024 - Human Resources	230,785
141011 - Legislation	29,400
Total Administration	\$ 689,961

The Finance Department provides a system that preserves and enhances the financial condition of the City, creates, implements and maintains an effective accounting system and financial reports and collects funds due to the City. The Finance Department is also responsible for records control, accounting, purchasing and collection of license fees, water billings and traffic fines. The Finance Department prepares the City's annual budget, as well as preparation of all financial reporting documents.

Strategic Goals

Below is the status of Finance's FY2022 goals, as well as the department's goals that are reflected in the City's FY2023 Budget.

Status of FY2022 Goals		
Goals	Status	2022 Strategic Priority Area
Implement ERP system enhancements to move towards paperless processing of purchase orders and invoices	75% Complete	Technology Enhancements, Use & Effectiveness
Update vehicle asset inventory and purchase model	Complete	Financial Stability and Management
Apply for GFOA Distinguished Budget Presentation Award	Complete/ Awarded	Financial Stability and Management

FY2023 Goals and Objectives	
Goals	Strategic Priority Area
Implement investment strategies for both short-term and long-term fund balance reserves	Fiscal Stability and Management
Revise and implement updated grant management policies with engagement from internal stakeholders	Fiscal Stability and Management
Implement ACH and virtual card payments payments to vendors	Technology Enhancements, Use & Effectiveness
Complete an assessment of online payment options	Quality Customer Service and Delivery of City Services

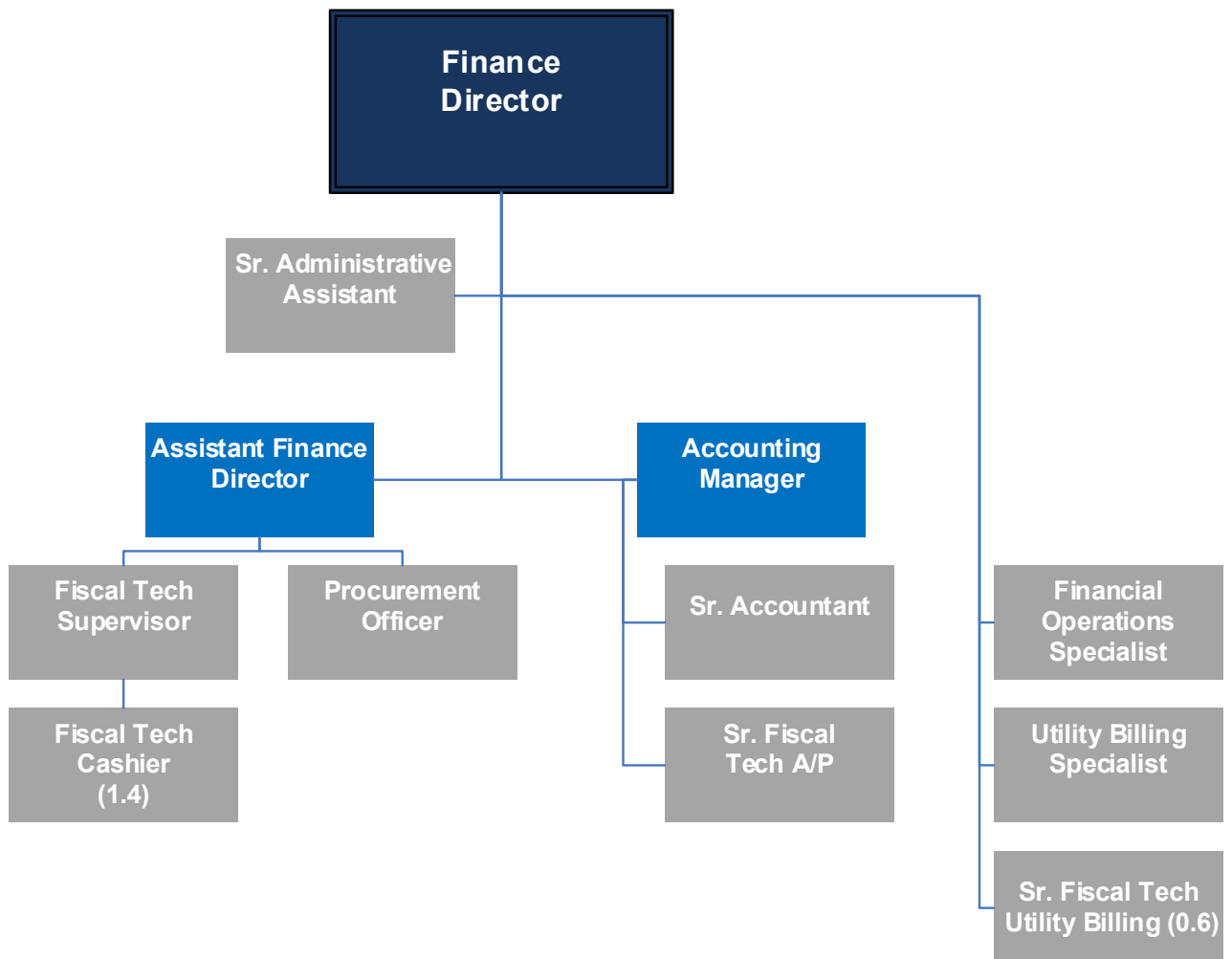
Department Performance Measures

Performance Measures				
	FY2019	FY2020	FY2021	SY2021*
City Strategic Priority: Financial Stability & Management				
Purchase Orders Issued	518	425	396	307
Invoices Paid	10,567	9,977	9,730	8,497
Bids/RFPs Issued	60	47	36	15
GFOA Certificate of Achievement	Yes	Yes	Yes	Yes
City Strategic Priority: Quality of Customer Service & Delivery of City Services				
Utility Bills Issued	75,180	75,429	76,678	51,513
Payments Processed	132,965	159,881	159,010	123,319
Vehicle Licenses Sold	28,512	27,191	25,674	25,482
Animal Licenses Sold	2,804	2,711	2,567	2,465

Department Expenditures by Type

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Personnel Services	\$737,241	\$386,474	\$993,923	\$757,415	\$1,072,867
Contractual Services	\$960,037	\$858,694	\$1,091,810	\$958,941	\$1,121,076
Supplies and Materials	\$11,826	\$6,783	\$16,500	\$10,869	\$9,000
Other	\$3,516	\$82,950	\$0	\$0	\$0
Total Expenditures					
General Fund - Administration	\$1,712,620	\$1,334,900	\$2,102,233	\$1,727,225	\$2,202,943

*SY2021 includes an 8 month fiscal cycle.



City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Finance - Expenditures

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
<i>Personnel Services</i>					
Regular Salaries	\$ 736,485	\$ 384,279	\$ 810,132	\$ 621,000	\$ 856,052
Extra Help	680	1,972	2,000	-	-
Overtime	75	223	1,500	-	1,500
Employee Benefits - PPO	-	-	147,917	104,300	177,458
Employee Benefits - HMO	-	-	24,641	25,052	26,642
Employee Benefits - Life	-	-	773	550	1,219
Employee Benefits - Dental	-	-	6,960	6,513	9,996
<i>Contractual Services</i>					
Insurance	504,793	444,994	722,301	722,979	791,981
Insurance Fees	49,923	58,749	129,158	60,000	150,000
Audit Fees	36,121	41,475	46,740	38,920	49,000
Citation Fees	5,106	6,499	22,000	8,000	22,000
Red Light Fees	-	-	-	-	-
Training	1,718	4,093	7,000	2,600	7,000
Postal Charges	28,925	20,511	38,000	22,000	26,000
Membership Dues	1,435	550	2,925	2,200	2,995
Bank Service Charges	66,601	55,444	85,000	63,280	66,000
Bank Trust Fees	1,475	-	1,475	1,750	1,750
General Contractual Services	263,940	226,378	37,212	37,212	4,350
<i>Supplies and Materials</i>					
Materials	7,888	6,783	11,500	6,500	8,500
License Supplies	3,938	-	5,000	4,369	500
<i>Other</i>					
Bad Debt Expense	3,516	82,950	-	-	-
Total Expenditures - General Fund - Finance	\$ 1,712,620	\$ 1,334,900	\$ 2,102,233	\$ 1,727,225	\$ 2,202,943

City of Park Ridge
Fiscal Year 2023 Budget
Salary Detail - Finance Department

Job title	Home Department/Code	Current Wage	Weekly Hours
Accounting Manager	131031 - Finance Administration	\$ 89,923	37.5
Assistant Finance Director	131031 - Finance Administration	116,521	37.5
Finance Director	131031 - Finance Administration	144,854	37.5
Financial Operations Specialist	131031 - Finance Administration	71,500	37.5
Fiscal Technician (3)	131031 - Finance Administration	147,430	112.5
Fiscal Technician Supervisor	131031 - Finance Administration	62,805	37.5
Procurement Officer	131031 - Finance Administration	74,902	37.5
Senior Accountant	131031 - Finance Administration	76,658	37.5
Senior Administrative Assistant	131031 - Finance Administration	56,500	37.5
		<u>841,093</u>	
	Merit Pool/Union Contracts/Adjustments	<u>47,321</u>	
	Total Finance	\$ 888,414	



This Page Intentionally Left Blank

City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Police Department

The City's Police Department is dedicated to providing excellent public safety through positive community partnerships and collaborations with citizens in order to reduce crime, create a safe environment, build trust, and enhance the quality of life in our community. In pursuit of this mission, the Department endorses serving by honoring its oath to the community through professionalism, respect, pride and dedication. The Police Department provides the operational functions and services related to the protection of persons and property through police patrol, crime investigation and prevention, community relations, traffic law enforcement, community services, parking enforcement and school crossing safety.

Strategic Goals

Below is the status of the Police Department's FY2022 goals, as well as the department's goals that are reflected in the City's FY2023 Budget.

Status of FY2022 Goals		
Goals	Status	2022 Strategic Priority Area
Complete Project 7 (Sally Port) of the Police Department's Master Plan	Deferred	Capital Infrastructure Investments & Improvements
Eliminate the Parking Enforcement Specialty function and incorporate parking enforcement into the daily activity of all CSO activity	Complete	Quality Customer Service & Delivery of City Services
Allocate an additional sworn officer to the Traffic Bureau	Complete	Quality Customer Service & Delivery of City Services
Implement and evaluate aspects of the Police Reform Act	Ongoing	Quality Customer Service & Delivery of City Services

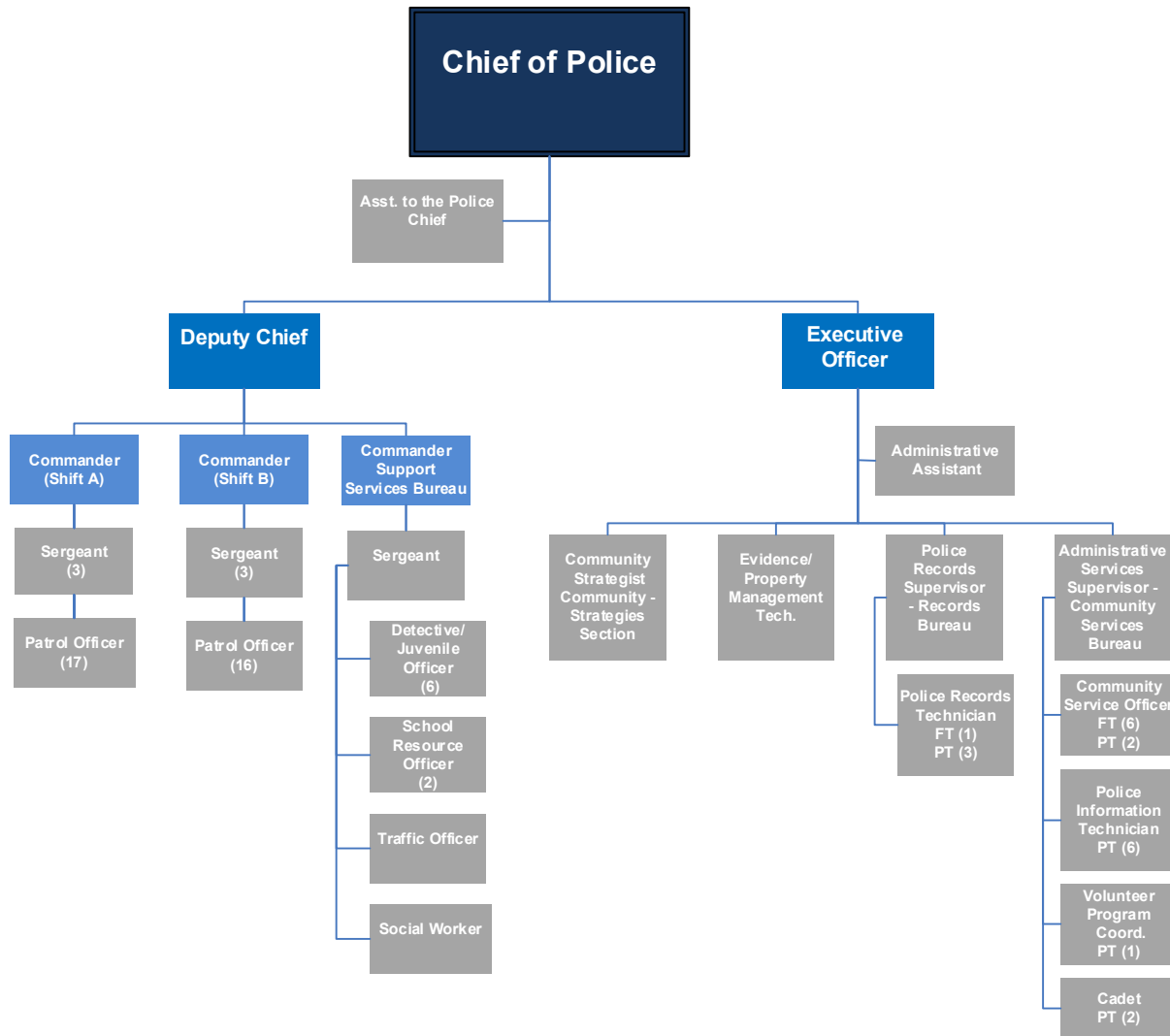
FY2023 Goals and Objectives	
Goals	Strategic Priority Area
Complete the implementation of Lexipol including all General Orders, training modules and system updates. Followed by evaluation of the product/program	Quality Customer Service & Delivery of City Services
Evaluate the feasibility of installing street level cameras in targeted areas of Uptown that experience large group gatherings	Technology Enhancements, Use & Effectiveness
Conduct an assessment of work load needs to determine if addition of social services resources are needed	Quality Customer Service & Delivery of City Services
Create/start a community wide social media focus group of stakeholders to evaluate social media platforms, trends for Police with a final report to be produced	Community Outreach and Engagement

Department Performance Measures

Performance Measures				
	2020	2021	2022 (Jan-June)	
City Strategic Priority: Quality Customer Service & Delivery of City Services				
Index Crime Rate	947	953	398	
Traffic Stops	2,526	3,215	2,470	
Traffic Citations	1,942	2,835	1,795	
Arrests	223	226	213	
Police Service Events	31,117	27,105	17,186	
Offense Reports	2,883	1,936	995	
Crash Reports	743	859	475	
Conduct a Campaign for implementation of Smart 911 (measured in users)		899	3,246	

Department Expenditures by Type

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Personnel Services	\$ 6,914,279	\$ 4,831,883	\$ 8,562,061	\$ 8,415,336	\$ 9,104,842
Contractual Services	3,337,860	2,300,570	3,482,337	3,480,687	3,184,418
Supplies and Materials	46,699	53,027	88,000	79,000	106,000
Total Expenditures					
General Fund - Police	\$10,298,837	\$7,185,480	\$12,132,398	\$11,975,023	\$12,395,260



City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Police - Expenditures

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Police Administration					
<i>Personnel Services</i>					
Regular Salaries	\$ 1,118,899	\$ 760,557	\$ 1,265,074	\$ 1,192,623	\$ 1,359,857
Overtime	5,748	20,063	23,000	35,000	25,000
Employee Benefits - PPO	-	-	178,717	176,793	196,155
Employee Benefits - HMO	-	-	11,794	11,910	12,751
Employee Benefits - Life	-	-	1,185	850	1,352
Employee Benefits - Dental	-	-	9,676	9,344	9,194
PSEBA	26,312	17,466	28,000	26,877	52,000
Uniforms - Payroll	-	-	-	-	-
<i>Contractual Services</i>					
Telecommunications	23,303	15,441	24,000	20,000	24,000
Training	27,557	29,598	45,000	45,000	50,000
Membership Dues	21,653	13,033	24,500	24,500	26,000
General Contractual Services	13,317	36,275	56,950	56,950	80,800
Pension Payments	2,510,735	1,902,712	2,852,292	2,852,292	2,453,643
<i>Supplies and Materials</i>					
Materials	13,230	9,148	20,000	20,000	20,000
Support Services					
<i>Personnel Services</i>					
Regular Salaries	1,180,580	868,191	1,391,690	1,371,100	1,479,372
Overtime	91,974	74,933	92,000	100,000	100,000
Employee Benefits - PPO	-	-	107,553	127,956	134,786
Employee Benefits - HMO	-	-	109,921	67,696	72,475
Employee Benefits - Life	-	-	1,760	1,200	1,769
Employee Benefits - Dental	-	-	12,391	11,250	11,089
Uniforms - Payroll	8,150	4,422	8,900	8,550	8,900
<i>Contractual Services</i>					
General Contractual Services	5,988	5,439	7,550	7,550	10,000
Police Church Support	2,134	2,210	2,150	6,000	2,150
<i>Supplies and Materials</i>					
Materials	1,690	350	3,000	4,000	5,000
Communications					
<i>Contractual Services</i>					
General Contractual Services	631,578	271,695	367,395	367,395	372,825

City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Police - Expenditures

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Patrol					
<i>Personnel Services</i>					
Regular Salaries	3,960,734	2,736,670	4,188,771	4,063,000	4,545,676
Crossing Guards	67,094	59,114	130,997	174,075	-
Overtime	298,815	176,489	300,000	300,000	300,000
Employee Benefits - PPO	-	-	324,150	321,460	366,222
Employee Benefits - HMO	-	-	207,433	244,520	256,773
Employee Benefits - Life	-	-	4,246	3,616	5,309
Employee Benefits - Dental	-	-	31,364	32,274	31,090
Uniforms	28,544	27,576	38,000	38,000	42,000
Uniforms - Patrol	23,800	11,171	28,200	28,200	23,700
<i>Contractual Services</i>					
Building Maintenance	20,491	3,871	5,000	5,000	15,000
Squad Emergency Equipment Repair	6,491	5,525	9,500	9,500	9,500
Stray Animal Imound	-	1,010	3,000	3,000	3,000
General Contractual Services	74,171	11,169	74,000	74,000	125,000
<i>Supplies and Materials</i>					
Materials	30,620	41,595	60,000	50,000	74,000
Community Strategies					
<i>Personnel Services</i>					
Regular Salaries	101,821	74,284	67,239	66,191	63,927
Overtime	1,058	572	-	1,700	5,000
Life Insurance Premiums	-	-	-	51	80
Dental Premiums	-	-	-	1,100	365
Uniforms - Patrol	750	375	-	-	-
<i>Contractual Services</i>					
Mileage Compensation	442	1,121	2,500	1,000	2,500
National Night Out	-	1,470	8,500	8,500	10,000
<i>Supplies and Materials</i>					
Materials	1,159	1,934	5,000	5,000	7,000
Total Expenditures -					
General Fund - Police	\$ 10,298,837	\$ 7,185,480	\$ 12,132,398	\$ 11,975,023	\$ 12,395,260

City of Park Ridge
Fiscal Year 2023 Budget
Salary Detail - Police Department

Job title	Home Department/Code	Current Wage	Weekly Hours
Administrative Assistant	202011 - Police Administration	\$ 51,603	37.5
Administrative Services Supervisor	202011 - Police Administration	78,440	37.5
Assistant to Police Chief	202011 - Police Administration	65,134	37.5
Cadet Part-time (2)	202011 - Police Administration	29,660	38
Community Service Officer (7)	202011 - Police Administration	360,387	262.5
Community Service Officer Part-time (2)	202011 - Police Administration	69,851	58
Executive Officer	202011 - Police Administration	125,086	37.5
Information Technician Part-time (6)	202011 - Police Administration	75,332	94.5
Police Chief	202011 - Police Administration	169,621	37.5
Records Supervisor	202011 - Police Administration	74,098	37.5
Records Technician (3)	202011 - Police Administration	139,173	112.5
Records Technician Part-time	202011 - Police Administration	33,312	29
Volunteer Program Coordinator Part-time	202011 - Police Administration	14,227	15
Patrol Officer (10)	202012 - Police Support Services	1,047,568	400
Police Commander	202012 - Police Support Services	124,120	40
Police Sergeant	202012 - Police Support Services	115,263	40
Social Worker	202012 - Police Support Services	82,391	37.5
Deputy Police Chief	202014 - Police Patrol	146,217	37.5
Patrol Officer (33)	202014 - Police Patrol	3,096,432	1320
Police Commander (2)	202014 - Police Patrol	247,635	80
Police Sergeant (6)	202014 - Police Patrol	662,477	240
Community Strategies Coordinator	202015 - Police Community Strategies	58,502	37.5
		6,866,528	
	Merit Pool/Union Contracts/Adjustments	582,303	
		\$ 7,448,832	

Salaries by Department	
202011 - Police Administration	1,359,857
202012 - Police Support Services	1,479,372
202014 - Police Patrol	4,545,676
202015 - Police Community Strategies	63,927
Total Police	\$ 7,448,832

The Fire Department is responsible for fire protection, emergency medical services, fire prevention, hazardous materials release response, underwater rescue and recovery, special rescue and emergency services, and also serves as the City's disaster agency.

Strategic Goals

Below is the status of the Fire Department's FY2022 goals, as well as the department's goals that are reflected in the City's FY2023 Budget.

Status of FY2022 Goals		
Goals	Status	2022 Strategic Priority Area
Update Fire Department management software to integrate with Advocate Lutheran General Hospital EMS System	Complete	Technology Enhancements, Use & Effectiveness
Begin to implement recommendations in Fire Stations study, as budget allows and as directed by Council	Design bid going out by Nov 2022	Capital Infrastructure Investments & Improvements

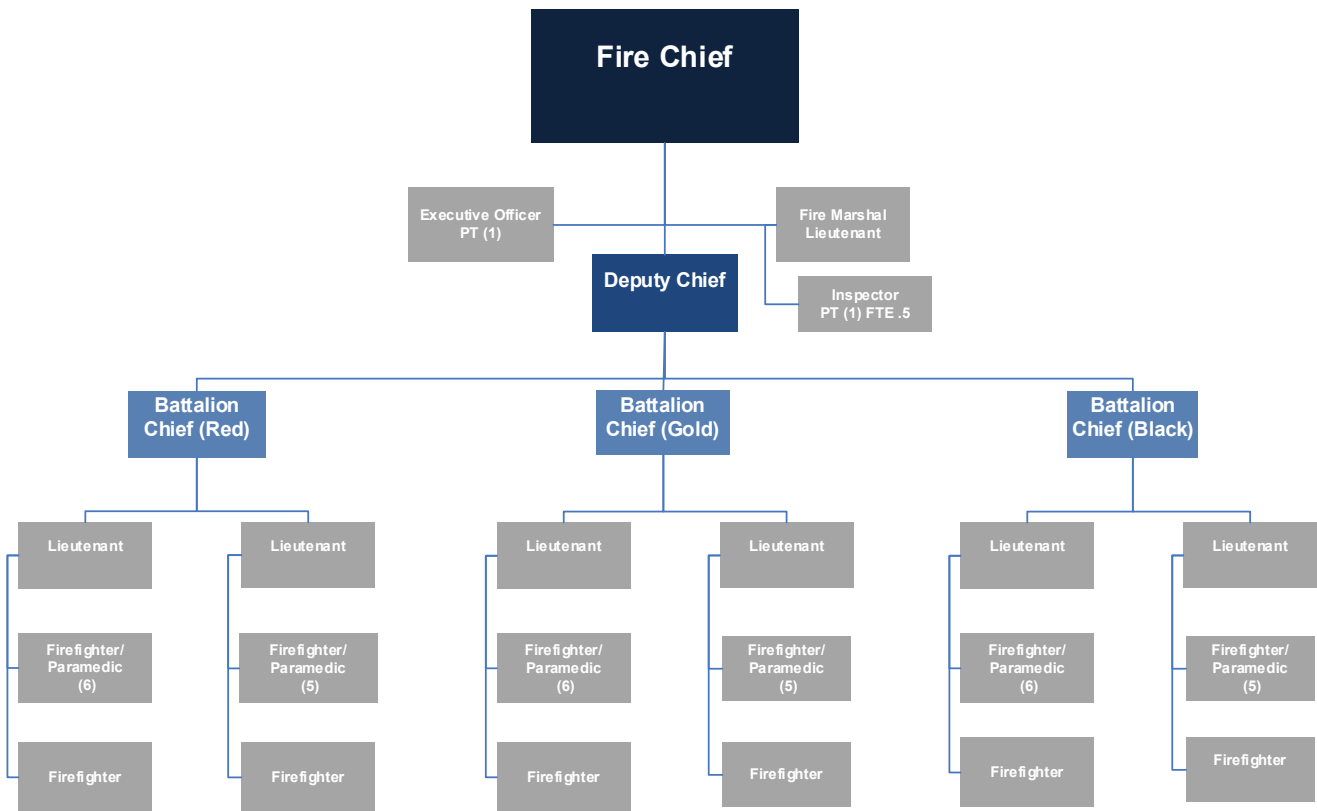
FY2023 Goals and Objectives	
Goals	Strategic Priority Area
Expand our firefighting and special operations training program with neighboring departments with the goal of conducting multi-jurisdictional training once per month on average.	Quality Customer Service and Delivery of City Services
Advance the Station #35 renovation project by selecting a design firm, going to bid for a construction firm, selecting a construction firm, and beginning construction.	Capital and Infrastructure Investments and Improvements
Design, finalize the specifications, and determine pricing for a replacement fire suppression vehicle. Collaborate with City staff to complete the procurement process.	Quality Customer Service and Delivery of City Services
Work with Council and City staff to research, develop, and implement impact fees for healthcare facilities.	Fiscal Stability and Management

Department Performance Measures

Performance Measures				
	FY2019	FY2020	FY2021	SY2021*
City Strategic Priority: Quality Customer Service & Delivery of City Services				
Total Incidents	5367	4788	4688	3670
Concurrent Incidents	1913	1567	1493	1392
Average Response Times (sec.)	267	270	266	270
Fire Inspections	1460	1314	1430	665
Plan Reviews	380	325	361	250

Department Expenditures by Type

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Personnel Services	\$ 5,604,428	\$ 3,807,089	\$ 6,680,030	\$ 6,538,011	\$ 6,987,395
Contractual Services	2,851,040	1,957,393	3,202,019	3,196,019	2,784,435
Supplies and Materials	63,870	41,673	99,506	99,000	102,000
Total Expenditures					
General Fund - Fire	\$8,519,339	\$5,806,154	\$9,981,555	\$9,833,030	\$9,873,830



City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Fire - Expenditures

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Fire Administration					
<i>Personnel Services</i>					
Regular Salaries	\$ 349,450	\$ 273,849	\$ 405,683	\$ 405,683	\$ 426,570
Employee Benefits - PPO	-	-	39,308	42,417	50,372
Employee Benefits - Life	-	-	515	267	602
Employee Benefits - Dental	-	-	2,097	2,201	2,439
PSEBA	35,189	23,359	36,000	29,821	30,000
PEHP Contributions	73,035	-	75,000	75,000	75,000
<i>Contractual Services</i>					
Building Maintenance	36,168	12,444	25,000	25,000	27,000
Training	-	-	-	-	-
Membership Dues	6,002	637	6,500	6,500	7,000
General Contractual Services	451,537	289,690	454,550	454,550	508,450
Pension Payments	2,315,030	1,604,368	2,620,469	2,620,469	2,137,485
Natural Gas	4,890	5,238	5,500	6,500	7,000
<i>Supplies and Materials</i>					
Materials	27,985	17,547	28,000	28,000	30,000
<i>Capital Outlay</i>					
Building/Building Improvements	-	-	-	-	-
Fire Prevention					
<i>Personnel Services</i>					
Regular Salaries	122,740	83,788	124,716	124,716	130,569
Overtime	14,941	13,589	30,000	30,000	30,000
Employee Benefits - PPO	-	-	23,007	23,773	25,186
Employee Benefits - Life	-	-	48	110	55
Employee Benefits - Dental	-	-	1,048	1,100	1,219
<i>Contractual Services</i>					
General Contractual Services	1,496	1,346	1,500	1,500	1,500
<i>Supplies and Materials</i>					
Materials	2,798	1,709	10,000	10,000	10,000
Emergency Response					
<i>Personnel Services</i>					
Regular Salaries	4,627,691	3,102,786	4,917,456	4,695,763	5,090,617
Overtime	352,490	271,464	300,000	350,000	300,000
Employee Benefits - PPO	-	-	502,153	529,000	583,656
Employee Benefits - HMO	-	-	146,297	154,201	165,086
Employee Benefits - Life	-	-	2,193	3,967	2,895
Employee Benefits - Dental	-	-	34,509	37,375	38,129
Uniforms	19,629	18,888	25,000	25,000	25,000
PPE Turnout Gear	9,262	19,366	15,000	7,617	10,000
<i>Contractual Services</i>					
Squad Emergency Equipment Repair	278	-	2,000	2,000	2,000
Training	25,145	29,459	35,000	28,000	35,000
General Contractual Services	10,495	14,211	51,500	51,500	59,000

City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Fire - Expenditures

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
<i>Supplies and Materials</i>					
Materials	29,730	20,581	59,506	59,000	60,000
Equipment Maintenance	3,358	1,835	2,000	2,000	2,000
<i>Capital Outlay</i>					
Machinery and Equipment	-	-	-	-	-
Total Expenditures -					
General Fund - Fire	\$ 8,519,339	\$ 5,806,154	\$ 9,981,555	\$ 9,833,030	\$ 9,873,830

City of Park Ridge
Fiscal Year 2023 Budget
Salary Detail - Fire Department

Job title	Home Department/Code	Current Wage	Weekly Hours
Deputy Fire Chief	212021 - Fire Administration	\$ 146,934	37.5
Executive Officer Part-time	212021 - Fire Administration	99,860	29
Fire Chief	212021 - Fire Administration	159,462	37.5
Lieutenant	212022 - Fire Prevention	127,434	37.5
Battalion Chief (3)	212023 - Fire Emergency Response	395,432	155.79
Firefighter (6)	212023 - Fire Emergency Response	603,655	311.58
Firefighter/Paramedic (33)	212023 - Fire Emergency Response	3,110,456	1713.69
Lieutenant (6)	212023 - Fire Emergency Response	691,172	311.58
		<u>5,334,404</u>	
	Merit Pool/Union Contracts/Adjustments	313,352	
		<u><u>\$ 5,647,756</u></u>	

Salaries by Department	
212021 - Fire Administration	426,570
212022 - Fire Prevention	130,569
212023 - Fire Emergency Response	5,090,617
Total Fire	<u><u>\$ 5,647,756</u></u>

City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Public Works Department

The Public Works Department provides services including traffic control, street lighting, snow removal, public ways maintenance, sewer and storm drainage, water supply and distribution, and solid waste collection and disposal. Public Works is responsible for equipment, maintenance, and all engineering services, including the preparation of construction plans and on-site supervision of all public construction projects. Divisions within the Public Works Department are Engineering, Forestry/Grounds Maintenance, Sewer/Water, Streets, Water Supply, and Vehicle Maintenance.

Strategic Goals

Below is the status of the Public Works Department's FY2022 goals, as well as the department's goals that are reflected in the City's FY2023 Budget.

Status of FY2022 Goals		
Goals	Status	2022 Strategic Priority Area
Reconstruct Dee Road using Gen Funds - Devon to Higgins	Complete	Capital and Infrastructure Investments and Improvements
Complete Construction of Library Green Parking Lot	Complete	Capital and Infrastructure Investments and Improvements
Construct Two Green Alleys	Projected Completion Nov '22	Capital and Infrastructure Investments and Improvements
Install Strategic Water Valves with Water Main Replacement	Complete	Capital and Infrastructure Investments and Improvements

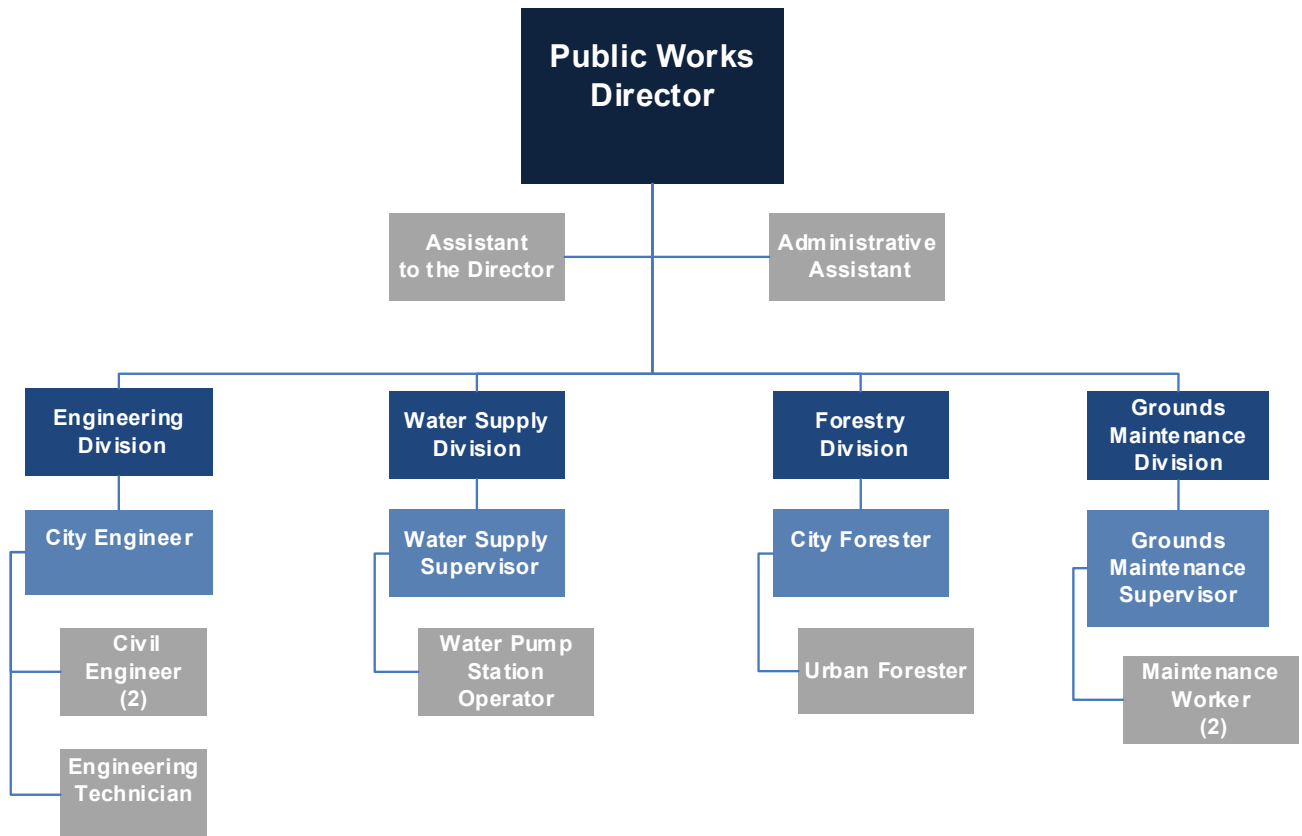
FY2023 Goals and Objectives	
Goals	Strategic Priority Area
Seek & Apply for Grants for Green Infrastructure Projects or Projects that Contain Green Design Options	Capital and Infrastructure Investments and Improvements
GIS Integration and Advancement (digitize projects & inventory, agency compliance and mandates, improve accuracy and accessibility of data)	Technology Enhancements, Use, and Effectiveness
Prepare Analysis and Submit Application for Roadway Improvement Funding Alternatives	Capital and Infrastructure Investments and Improvements
Complete City Facility Assessment and Funding Study	Capital and Infrastructure Investments and Improvements

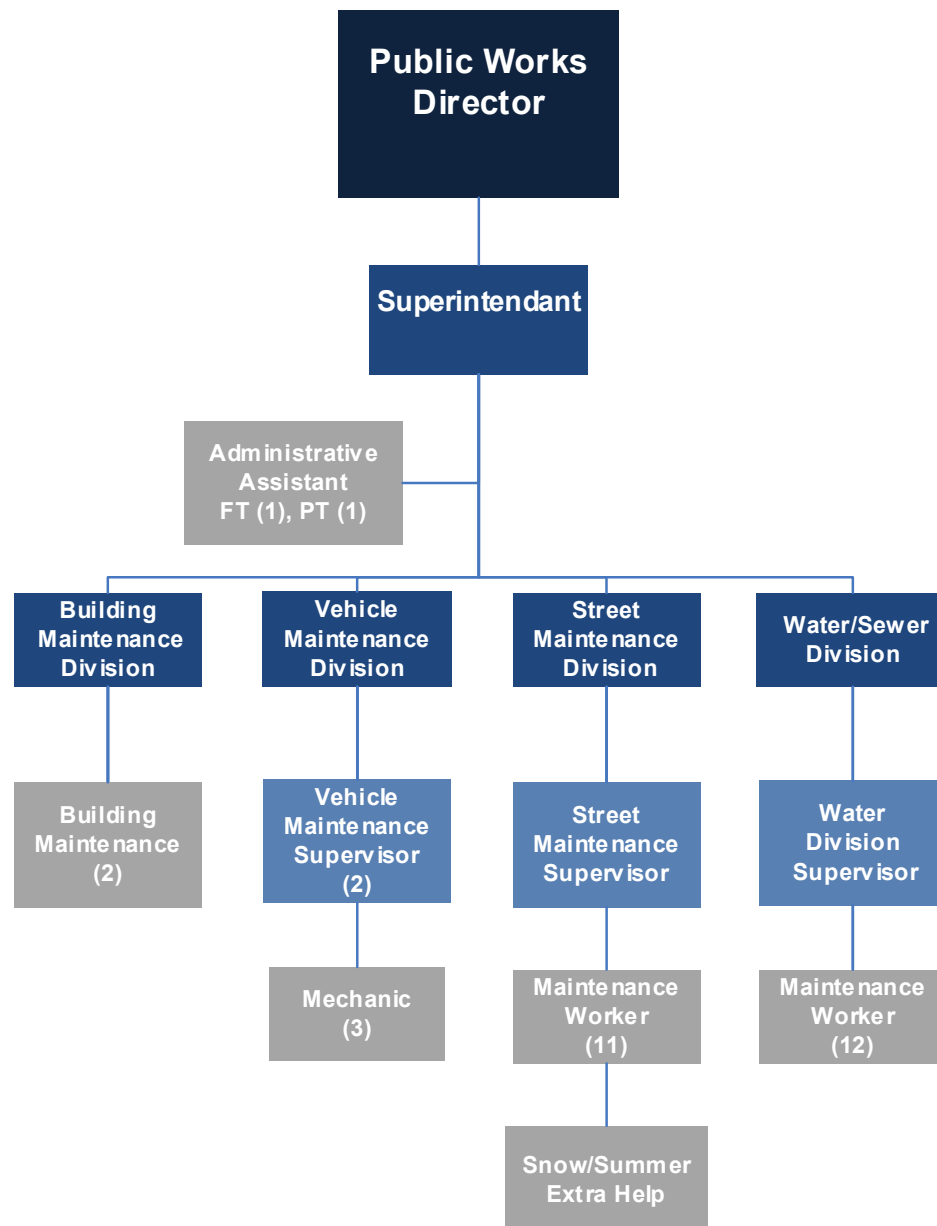
Department Performance Measures

Performance Measures				
	FY2019	FY2020	FY2021	SY2021*
City Strategic Priority: Capital and Infrastructure Investments and Improvements				
Water Main Breaks & Service Leaks	86	66	106	66
Sewer Flushing (Linear Feet)	199,116	38,353	64,563	83,545
Catch Basin & Inlets Cleaning	2,006	1,294	540	962
Tree Removal & Plantings	508	497	497	458
Tree Plantings	652	592	549	200
Water Meter Installation	145	71	44	36
Alley Grading (Linear Feet)	33,700	35,007	42,250	18,006
Parking Meter (Man Hour)	567	495	366.5	217
City Strategic Priority: Quality Customer Service and Delivery of City Services				
Snow & Ice Removal (Man Hours)	2,965	647	3,375	162.25
Salt Used (Tons)	2,028	1,852	2,249	100
Water Meter Readings & Service Calls	1,997	2,033	1,349	725
Street Sweeping (Curb Mile)	3,439	3,388	5,301	4333
JULIE Locates	9,827	9,151	8,924	5474

Department Expenditures by Type

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Personnel Services	\$ 2,890,944	\$ 1,907,138	\$ 3,544,691	\$ 3,397,924	\$ 3,728,606
Contractual Services	1,349,681	1,001,301	1,924,445	1,756,645	1,929,050
Supplies and Materials	897,280	508,571	1,023,000	1,075,500	1,096,000
Other	-	-	21,700	9,500	22,000
Transfers	-	-	-	987,210	-
Total Expenditures					
General Fund - Public Works	\$5,137,905	\$3,417,010	\$6,513,836	\$7,226,779	\$6,775,656





General Fund - Public Works - Expenditures

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Public Works Administration					
<i>Personnel Services</i>					
Regular Salaries	\$ 331,409	\$ 225,328	\$ 351,428	\$ 327,357	\$ 369,802
Employee Benefits - PPO	-	-	38,532	37,731	58,869
Employee Benefits - HMO	-	-	12,290	12,658	13,288
Employee Benefits - Life	-	-	410	277	489
Employee Benefits - Dental	-	-	2,956	2,827	3,532
<i>Contractual Services</i>					
Training	710	682	3,500	4,000	6,000
Membership Dues	2,045	1,320	4,000	2,500	4,000
General Contractual Services	-	55	1,000	200	1,000
<i>Supplies and Materials</i>					
Materials	2,502	1,328	4,000	3,000	4,000
Engineering					
<i>Personnel Services</i>					
Regular Salaries	332,287	229,071	353,723	353,723	379,798
Overtime	255	-	1,000	1,000	1,000
Employee Benefits - PPO	-	-	7,762	14,197	42,180
Employee Benefits - HMO	-	-	12,787	12,323	6,912
Employee Benefits - Life	-	-	401	314	478
Employee Benefits - Dental	-	-	1,289	1,508	2,313
<i>Contractual Services</i>					
General Contractual Services	108,181	76,410	300,000	255,000	135,000
<i>Supplies and Materials</i>					
Materials	562	228	2,000	2,000	2,000
Traffic Control					
<i>Contractual Services</i>					
General Contractual Services	91,439	116,070	130,000	90,000	135,000
<i>Supplies and Materials</i>					
Materials	18,413	16,070	27,000	27,000	30,000
Street Lighting					
<i>Contractual Services</i>					
Electrical Equipment Maintenance	20,132	15,800	55,000	55,000	58,000
Electricity	210,746	113,064	200,000	180,000	200,000
Snow and Storm Control					
<i>Personnel Services</i>					
Extra Help	105	-	10,000	5,000	10,000
Overtime	182,033	15,749	185,000	185,000	190,000

General Fund - Public Works - Expenditures

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
<i>Contractual Services</i>					
General Contractual Services	2,995	-	3,500	3,500	3,500
<i>Supplies and Materials</i>					
Snow Removal Supplies	204,455	27,583	220,000	210,000	210,000
Street Maintenance					
<i>Personnel Services</i>					
Regular Salaries	1,217,840	791,398	1,078,550	1,046,200	1,114,601
Extra Help	-	5,610	6,000	-	6,000
Overtime	-	-	-	-	-
Employee Benefits - PPO	-	-	76,411	75,089	101,103
Employee Benefits - HMO	-	-	91,178	97,580	98,580
Employee Benefits - Life	-	-	857	917	1,059
Employee Benefits - Dental	-	-	10,724	9,692	10,878
Uniforms	12,963	6,298	22,631	17,000	18,000
<i>Contractual Services</i>					
Striping	32,726	20,631	40,000	40,000	40,000
General Contractual Services	2,555	2,931	1,000	1,000	18,600
<i>Supplies and Materials</i>					
Materials	96,995	73,017	102,000	102,000	112,000
Sidewalk Maintenance					
<i>Supplies and Materials</i>					
Materials	-	-	3,000	3,000	3,000

City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Public Works - Expenditures

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Parking					
<i>Contractual Services</i>					
Building Maintenance - Dee Road Depot	-	-	19,000	12,500	19,000
Real Property Rental	-	-	12,000	(3,500)	12,000
Bank Service Charges	-	-	3,000	1,300	1,700
General Contractual Services	-	-	53,300	96,000	58,000
Contractual Services - Property Tax	-	-	27,645	27,645	28,250
Electricity	-	-	6,000	6,000	6,000
<i>Supplies and Materials</i>					
Materials	-	-	10,000	7,000	10,000
<i>Other</i>					
Citation Fees	-	-	21,700	9,500	22,000
<i>Transfers</i>	-	-	-	987,210	-
 City Building Maintenance					
<i>Personnel Services</i>					
Regular Salaries	146,639	103,194	162,729	159,700	174,227
Employee Benefits - PPO	-	-	46,015	47,547	50,372
Employee Benefits - Life	-	-	121	138	138
Employee Benefits - Dental	-	-	2,097	2,201	2,440
<i>Contractual Services</i>					
Building Maintenance	184,721	128,061	198,000	175,000	200,000
Natural Gas	25,875	22,753	50,000	35,000	40,000
Electricity	6,738	3,974	10,000	6,000	10,000
General Contractual Services	-	-	-	-	50,000
<i>Supplies and Materials</i>					
Materials	32,481	18,416	52,000	42,000	42,000

City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Public Works - Expenditures

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Forestry					
<i>Personnel Services</i>					
Regular Salaries	142,409	99,069	153,055	139,500	152,395
Employee Benefits - PPO	-	-	7,762	11,094	16,995
Employee Benefits - HMO	-	-	18,248	6,978	-
Employee Benefits - Life	-	-	168	117	197
Employee Benefits - Dental	-	-	1,478	963	730
<i>Contractual Services</i>					
Tree Trimming	104,922	44,870	135,000	110,000	210,000
Tree Removal	216,194	182,880	240,000	240,000	240,000
Emergency T and M	106,615	73,867	110,000	110,000	110,000
Tree Spraying	64,536	62,994	105,000	80,000	105,000
General Contractual Services	11,734	4,162	25,000	17,000	18,000
<i>Supplies and Materials</i>					
Materials	2,789	1,798	3,000	1,500	2,000
Materials - Reforestration	145,320	128,656	140,000	140,000	140,000
Grounds Maintenance					
<i>Personnel Services</i>					
Regular Salaries	84,683	143,289	238,064	201,450	226,612
Extra Help	-	-	12,000	11,368	13,000
Employee Benefits - PPO	-	-	60,887	47,162	49,964
Employee Benefits - Life	-	-	224	169	207
Employee Benefits - Dental	-	-	3,145	2,537	2,467
Uniforms	-	-	-	3,000	3,000
<i>Contractual Services</i>					
General Contractual Services	66,388	101,897	90,000	90,000	90,000
<i>Supplies and Materials</i>					
Gas for Gas Lights	8,078	8,607	10,000	13,000	15,000
Gas Light Maintenance	5,197	1,034	10,000	5,000	6,000
Materials	29,522	10,876	40,000	35,000	40,000

City of Park Ridge
Fiscal Year 2023 Budget
General Fund - Public Works - Expenditures

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Vehicle Maintenance					
<i>Personnel Services</i>					
Regular Salaries	420,682	287,180	443,367	443,367	472,237
Overtime	19,638	953	20,000	10,000	20,000
Employee Benefits - PPO	-	-	84,950	79,758	84,497
Employee Benefits - HMO	-	-	18,248	18,794	19,729
Employee Benefits - Life	-	-	462	386	466
Employee Benefits - Dental	-	-	5,242	5,302	4,051
Uniforms	-	-	2,500	6,000	6,000
<i>Contractual Services</i>					
Insurance Claims	30,036	5,052	40,000	45,000	50,000
General Contractual Services	60,394	23,828	62,500	77,500	80,000
<i>Supplies and Materials</i>					
Materials	161,659	90,044	160,000	155,000	160,000
Auto Petroleum Products	169,402	117,817	220,000	310,000	300,000
Tires	19,904	13,097	20,000	20,000	20,000
Total Expenditures -					
General Fund - Public Works	\$ 5,137,905	\$ 3,417,010	\$ 6,513,836	\$ 7,226,779	\$ 6,775,656

City of Park Ridge
Fiscal Year 2023 Budget
Salary Detail - Public Works

Job title	Home Department/Code	Current Wage	Weekly Hours
Administrative Assistant (2)	303011 - Public Works Administration	\$ 97,039	75
Administrative Assistant Part-time	303011 - Public Works Administration	24,086	20
Assistant to Public Works Director	303011 - Public Works Administration	60,944	37.5
Public Works Director	303011 - Public Works Administration	166,777	37.5
City Engineer	303012 - Public Works Engineering	130,459	37.5
Civil Engineer	303012 - Public Works Engineering	78,454	37.5
Engineering Design Technician	303012 - Public Works Engineering	62,342	37.5
Senior Civil Engineer	303012 - Public Works Engineering	91,916	37.5
Maintenance Worker (11)	303024 - Streets	846,824	412.5
Public Works Superintendent	303024 - Streets	120,265	37.5
Public Works Supervisor	303024 - Streets	92,544	37.5
Building Maintenance Person (2)	303062 - Public Works Building Maintenance	161,479	75
City Forester	303071 - Public Works Forestry	86,028	37.5
Urban Forester	303071 - Public Works Forestry	58,502	37.5
Maintenance Worker (2)	303072 - Public Works Grounds Maintenance	117,429	75
Public Works Supervisor	303072 - Public Works Grounds Maintenance	91,991	37.5
Mechanic (3)	316020 - Public Works Vehicle Maintenance	256,520	112.5
Public Works Supervisor	316020 - Public Works Vehicle Maintenance	101,007	37.5
Public Works Supervisor - Foreman	316020 - Public Works Vehicle Maintenance	89,201	37.5
		<u>2,733,807</u>	
	Merit Pool/Union Contracts/Adjustments	<u>155,865</u>	
		<u><u>\$ 2,889,672</u></u>	

Salaries by Department	
303011 - Public Works Administration	369,802
303012 - Public Works Engineering	379,798
303024 - Streets	1,114,601
303062 - Public Works Building Maintenance	174,227
303071 - Public Works Forestry	152,395
303072 - Public Works Grounds Maintenance	226,612
316020 - Public Works Vehicle Maintenance	472,237
Total Public Works - General Fund	<u><u>\$ 2,889,672</u></u>

General Fund - Community Preservation and Development

The Community Preservation and Development Department (“CP&D”) provides overall program administration and coordination for all long range community planning, zoning and land use, building and construction activities, property transfers and environmental health and nuisance control programs. Divisions within the CP&D Department include Building Safety (enforcement of the City-adopted building codes), Planning (enforcement of the City’s land use policies and regulations), Zoning (compliance enforcement with zoning code), Environmental Health (enforcement of food code, inspection of food establishments, animal and nuisance control), and Economic Development (business retention and recruitment, liaison with economic development consultant and civic organizations).

Strategic Goals

Below is the status of Administration's FY2022 goals, as well as the department's goals that are reflected in the City's FY2023 Budget.

Status of FY2022 Goals		
Goals	Status	2022 Strategic Priority Area
Complete update of City’s Comprehensive Plan	Commenced in August 2022	Community Outreach & Engagement
Continue movement to an all-digital workflow for building permits	Substantially Complete	Technology Enhancements, Use & Effectiveness
Upgrade Energov to v2021 and integrate with Munis v2021 upgrade	Complete	Technology Enhancements, Use & Effectiveness
Move health inspections from paper-based to all-digital	Initial Phase Complete	Technology Enhancements, Use & Effectiveness

FY2023 Goals and Objectives	
Goals	Strategic Priority Area
Move Health & Environmental Division operations from paper-based to all-digital using upgraded Tyler EnerGov software	Technology Enhancements, Use & Effectiveness
Complete update of City’s Comprehensive Plan	Community Outreach & Engagement
Evaluate permit fees and applicant expenses as part of ICC 2021 code update.	Fiscal Stability and Management
Complete security hardening upgrades to City Hall and all public-facing facilities	Capital and Infrastructure Investments and Improvements



General Fund - Community Preservation and Development

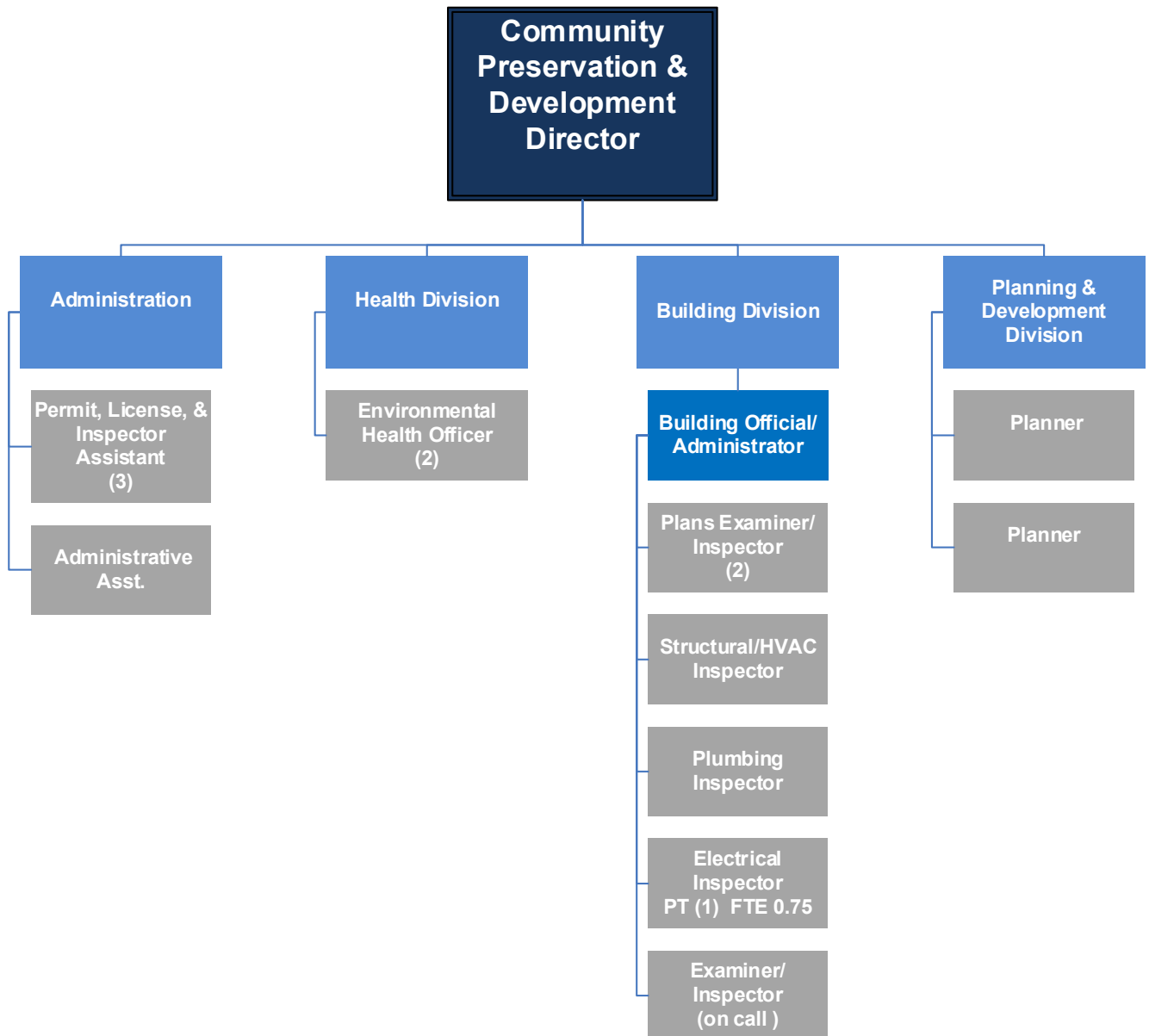
Department Performance Measures

Performance Measures				
	FY2019	FY2020	FY2021	SY2021*
City Strategic Priority: Quality Customer Service & Delivery of City Services				
Permit Applications	2,678	2,860	2,982	2,886
Permits Issued	2,173	2,260	2,640	2,265
Contractor Registrations Issued	N/A	1,210	1,454	1,420
Building Inspections	6,562	6,336	6,708	6,992
Plan Reviews	6,057	6,521	7,048	7,014
Health Inspections	852	546	679	710
Health Complaint Cases	354	302	276	201
Property Maintenance Cases	71	42	47	75
Zoning Complaint Cases	41	62	54	125
Construction Complaint Cases	456	123	182	111
Planning & Zoning Commission Cases	16	20	14	26
Zoning Board of Appeals Cases	15	18	13	29
Appearance Commission Cases	68	71	89	98
Business Licenses Issued	1,395	1,359	1,640	1,465

Department Expenditures by Type

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Personnel Services	\$ 956,368	\$ 630,244	\$ 1,270,823	\$ 1,179,373	\$ 1,358,459
Contractual Services	116,461	108,445	176,700	151,000	172,500
Supplies and Materials	8,861	6,247	10,000	10,000	10,000
Total Expenditures					
General Fund - Administration	\$1,081,690	\$744,936	\$1,457,523	\$1,340,373	\$1,540,959

General Fund – Community Preservation & Development



General Fund - Community Preservation and Development - Expenditures

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
<i>Personnel Services</i>					
Regular Wages	\$ 952,907	\$ 623,682	\$ 1,100,322	\$ 1,002,900	\$ 1,153,580
Extra Help	-	-	-	-	-
Overtime	3,462	6,562	11,000	12,000	6,000
Employee Benefits - PPO	-	-	124,258	131,128	161,924
Employee Benefits - HMO	-	-	24,641	25,380	26,641
Employee Benefits - Life	-	-	856	820	1,529
Employee Benefits - Dental	-	-	9,246	6,645	8,285
Uniforms	-	-	500	500	500
<i>Contractual Services</i>					
Training	2,829	1,666	40,000	40,000	40,000
Membership Dues	987	2,609	5,000	5,000	5,000
Pest Control	725	825	2,000	2,000	2,000
General Contractual Services	111,920	103,345	129,700	104,000	125,500
<i>Supplies and Materials</i>					
Materials	8,861	6,247	10,000	10,000	10,000
<i>Capital Outlay</i>					
Machinery and Equipment	-	-	-	-	-
Total Expenditures - General Fund - Community Preservation and Development	\$ 1,081,690	\$ 744,936	\$ 1,457,523	\$ 1,340,373	\$ 1,540,959

City of Park Ridge
Fiscal Year 2023 Budget
Salary Detail - Community Preservation and Development

Job title	Home Department/Code	Current Wage	Weekly Hours
Administrative Assistant	404011 - CP&D Administration	\$ 51,603	37.5
Building Administrator	404011 - CP&D Administration	106,640	37.5
CP&D Director	404011 - CP&D Administration	142,814	37.5
Environmental Health Officer (2)	404011 - CP&D Administration	146,027	75
Permit Inspections Licensing Assistant (3)	404011 - CP&D Administration	148,077	112.5
Planner	404011 - CP&D Administration	79,404	37.5
Planning Zoning Coordinator	404011 - CP&D Administration	72,985	37.5
Plans Examiner/Inspector (4)	404011 - CP&D Administration	254,366	150
Plans Examiner/Inspector Part-time (4)	404011 - CP&D Administration	74,509	44
		1,076,425	
	Merit Pool/Union Contracts/Adjustments	77,155	
	Total CP&D	\$ 1,153,580	



This Page Intentionally Left Blank

Description

The Dempster TIF Fund accounts for the revenue and expenditures related to the Dempster TIF District. Current revenue sources reflected in this fund mainly consists of incremental property taxes.

The City entered into the Dempster TIF Redevelopment Agreement September 20, 1999. Final incentive payments supported by this fund were paid in 2020.

City of Park Ridge
Fiscal Year 2023 Budget
Dempster TIF Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Taxes</i>					
Property Tax Current	\$ 388,260	\$ 205,182	\$ 346,919	\$ 358,000	\$ 367,000
<i>Miscellaneous Revenues</i>					
Interest on Investments	10	3	56	6	12
Total Revenues	\$ 388,270	\$ 205,184	\$ 346,975	\$ 358,006	\$ 367,012
Expenditures					
<i>Contractual Services</i>					
General Counsel	800	650	1,000	200	1,000
General Contractual Services	388,260	-	-	-	-
Total Expenditures	\$ 389,060	\$ 650	\$ 1,000	\$ 200	\$ 1,000
Excess (Deficiency) of					
Revenues Over Expenditures	(790)	204,534	345,975	357,806	366,012
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income (Loss)	(790)	204,534	345,975	357,806	366,012
Beginning Fund Balance*	104,799	278,226	482,760	482,760	840,566
Ending Fund Balance	\$ 104,009	\$ 482,760	\$ 828,735	\$ 840,566	\$ 1,206,578

*SY2021 Ending balance restated in SY2021 ACFR

Description

The Motor Fuel Tax Fund accounts for the revenues and expenditures of the City's portion of the state tax on the sale of motor fuel. This tax is distributed to the City by the State on a per capita basis. Money from this fund, as directed by State law, can be utilized for the construction and maintenance of roads and related items. Annually planned expenditures include funding for street improvements.

This fund also accounts for the revenue, and related spending, associated with the Build Illinois Funds received by the City.

City of Park Ridge
Fiscal Year 2023 Budget
Motor Fuel Tax Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Intergovernmental</i>					
State Grant - Rebuild Illinois	\$ 1,235,040	\$ 411,680	\$ 411,680	\$ 823,360	\$ -
Motor Fuel Tax	1,341,937	1,028,083	1,437,967	1,484,570	1,548,567
<i>Miscellaneous Revenues</i>					
Interest on Investments	2,484	485	677	19,000	19,000
Total Revenues	\$ 2,579,461	\$ 1,440,248	\$ 1,850,324	\$ 2,326,930	\$ 1,567,567
Expenditures					
<i>Capital Improvements</i>					
Street Repairs	958,443	950,222	1,000,000	964,000	1,000,000
Rebuild Illinois - Grant Funded	-	513,771	900,000	995,000	900,000
Total Expenditures	\$ 958,443	\$ 1,463,992	\$ 1,900,000	\$ 1,959,000	\$ 1,900,000
Excess (Deficiency) of					
Revenues Over Expenditures	1,621,018	(23,744)	(49,676)	367,930	(332,433)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income (Loss)	1,621,018	(23,744)	(49,676)	367,930	(332,433)
Beginning Fund Balance	1,350,887	2,971,905	2,948,161	2,948,161	3,316,091
Ending Fund Balance	\$ 2,971,905	\$ 2,948,161	\$ 2,898,485	\$ 3,316,091	\$ 2,983,658

Description

The Uptown TIF Fund accounts for the revenue and expenditures related to the Uptown TIF District. Current revenue sources reflected in this fund mainly consists of incremental property taxes.

In 2003, the City entered into Intergovernmental Agreements (IGAs) with the Park Ridge Park District, Maine Township High School District 207 and Park Ridge-Niles Consolidated Community School District 64 which called for payments to each entity based upon the activity within the TIF District. Final IGA payments are due December 2028. Final debt payments for the Uptown TIF development are due in December 2024.

City of Park Ridge
Fiscal Year 2023 Budget
Uptown TIF Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Taxes</i>					
Property Tax Current	\$ 4,566,804	\$ 1,581,052	\$ 4,400,408	\$ 4,400,408	\$ 4,550,000
Property Tax Prior	7,193	1,541	-	81,000	-
<i>Interest Income</i>					
Interest on Investments	4,244	901	1,432	42,000	42,000
Total Revenues	\$ 4,578,241	\$ 1,583,494	\$ 4,401,840	\$ 4,523,408	\$ 4,592,000
Expenditures					
<i>Contractual Services</i>					
General Contractual Services	507,371	552,490	491,706	491,706	1,027,000
General Counsel	1,800	450	-	1,000	1,500
Total Expenditures	\$ 509,171	\$ 552,940	\$ 491,706	\$ 492,706	\$ 1,028,500
Excess (Deficiency) of					
Revenues Over Expenditures	4,069,070	1,030,554	3,910,134	4,030,702	3,563,500
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(2,924,901)	(3,802,619)	(2,943,788)	(2,917,100)	(3,162,226)
Total Other Financing Sources (Uses)	(2,924,901)	(3,802,619)	(2,943,788)	(2,917,100)	(3,162,226)
Net Income (Loss)	1,144,169	(2,772,064)	966,346	1,113,602	401,274
Beginning Fund Balance	5,914,971	7,059,140	4,287,076	4,287,076	5,400,678
Ending Fund Balance	\$ 7,059,140	\$ 4,287,076	\$ 5,253,422	\$ 5,400,678	\$ 5,801,952

Description

The Illinois Municipal Retirement Fund (IMRF) is a special revenue fund used to account for property tax revenue levied for the purpose of funding IMRF pension obligations. Pension payments are remitted to IMRF on a monthly basis based on actual payroll costs. The City's calendar year 2023 IMRF rate is 4.5% of covered payroll.

City of Park Ridge
Fiscal Year 2023 Budget
IMRF Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Taxes</i>					
Property Tax Current	\$ 730,151	\$ 325,730	\$ 533,777	\$ 517,764	\$ 245,360
<i>Intergovernmental</i>					
Personal Property Replacement Tax	33,922	30,270	33,972	64,000	52,500
<i>Interest Income</i>					
Interest on Investments	0	-	21	-	-
Total Revenues	\$ 764,073	\$ 356,000	\$ 567,770	\$ 581,764	\$ 297,860
Expenditures					
<i>Personnel Services</i>					
Pension Payments	810,036	544,430	579,747	558,299	402,264
Pension Payments - Library	-	-	-	-	94,000
Total Expenditures	\$ 810,036	\$ 544,430	\$ 579,747	\$ 558,299	\$ 496,264
Excess (Deficiency) of					
Revenues Over Expenditures	(45,963)	(188,430)	(11,977)	23,465	(198,404)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Contribution from Library	-	-	-	-	94,000
Contribution from Sewer	31,873	23,555	35,556	35,556	23,945
Contribution from Enterprise	62,464	46,182	46,442	46,442	35,786
Contribution from Parking	12,900	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 107,237	\$ 69,737	\$ 81,998	\$ 81,998	\$ 153,731
Net Income (Loss)	61,274	(118,693)	70,021	105,463	(44,673)
Beginning Fund Balance	106,248	167,522	48,829	48,829	154,292
Ending Fund Balance	\$ 167,522	\$ 48,829	\$ 118,850	\$ 154,292	\$ 109,619

Description

The Federal Insurance Contributions Act (FICA) Fund is a special revenue fund used to account for property tax revenue levied for the purpose of funding the City's FICA obligations. Payments, including the employee and employer portion, are remitted to the federal government on a bi-weekly basis, based on actual payroll costs.

City of Park Ridge
Fiscal Year 2023 Budget
FICA Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Taxes</i>					
Property Tax Current	\$ 805,949	\$ 354,644	\$ 891,286	\$ 864,547	\$ 669,428
<i>Interest Income</i>					
Interest on Investments	2	-	139	-	-
Total Revenues	\$ 805,951	\$ 354,644	\$ 891,425	\$ 864,547	\$ 669,428
Expenditures					
<i>Personnel Services</i>					
FICA Expenditure	868,697	599,362	1,004,521	914,643	838,984
FICA Expenditur - Library	-	-	-	-	190,000
Total Expenditures	\$ 868,697	\$ 599,362	\$ 1,004,521	\$ 914,643	\$ 1,028,984
Excess (Deficiency) of Revenues Over Expenditures	(62,746)	(244,718)	(113,096)	(50,096)	(359,556)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Contribution for Library	-	-	-	-	190,000
Contribution from Sewer	27,613	21,325	49,101	49,101	42,543
Contribution from Enterprise	54,117	41,813	64,134	64,134	62,215
Contribution from Parking	11,176	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 92,906	\$ 63,138	\$ 113,235	\$ 113,235	\$ 294,758
Net Income (Loss)	30,160	(181,580)	139	63,139	(64,798)
Beginning Fund Balance	732,774	762,934	581,354	581,354	644,493
Ending Fund Balance	\$ 762,934	\$ 581,354	\$ 581,493	\$ 644,493	\$ 579,695

Description

The Municipal Waste Fund is a special revenue fund used to account for the City's garbage collection and disposal. The primary revenue source for this fund is an annual property tax levy.

City of Park Ridge
Fiscal Year 2023 Budget
Municipal Waste Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Taxes</i>					
Property Tax Current	\$ 3,093,174	\$ 1,386,047	\$ 3,212,156	\$ 3,212,156	\$ 3,414,911
<i>Interest Income</i>					
Interest on Investments	1	-	72	-	-
Total Revenues	\$ 3,093,176	\$ 1,386,047	\$ 3,212,228	\$ 3,212,156	\$ 3,414,911
Expenditures					
<i>Salaries and Wages</i>					
Regular Salaries	52,130	30,582	-	-	-
Employee Benefits - HMO	5,244	2,924	-	-	-
Employee Benefits - PPO	2,384	1,259	-	-	-
Employee Benefits - Life	74	30	-	-	-
Employee Benefits - Dental	538	210	-	-	-
Employee Benefits - Programming	37	17	-	-	-
<i>Contractual Services</i>					
Scavenger Service	2,892,426	2,070,476	3,122,156	3,038,653	3,287,364
Refuse Disposal	95,516	68,902	90,000	90,000	95,000
Total Expenditures	\$ 3,048,349	\$ 2,174,400	\$ 3,212,156	\$ 3,128,653	\$ 3,382,364
Excess (Deficiency) of					
Revenues Over Expenditures	44,827	(788,353)	72	83,503	32,547
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income (Loss)	44,827	(788,353)	72	83,503	32,547
Beginning Fund Balance	628,853	673,680	(114,674)	(114,674)	(31,171)
Ending Fund Balance	\$ 673,680	\$ (114,674)	\$ (114,602)	\$ (31,171)	\$ 1,376

Description

The Asset Forfeiture Fund is a special revenue fund created to account for the receipts of state remitted asset forfeitures and seizures, federally remitted asset forfeitures and seizures and DUI fines. Revenues and expenditures are tracked by source and category to ensure monies spent comply with local, state and federal statutes.

The City does not budget for revenue within the Asset Forfeiture Fund, so as not to create any assumption of seizures prior to appropriate findings within the judicial system. Expenditures throughout the year are not to exceed available fund balance.

City of Park Ridge
Fiscal Year 2023 Budget
Asset Forfeiture Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Fines and Forfeitures</i>					
State Drug Seizure Receipts	\$ 824	\$ 362	\$ -	\$ 46,000	\$ -
State Money Launder Receipts	\$ -	\$ -	\$ -	\$ 28,500	\$ -
State Asset Forfeiture Receipts	4,477	317	-	1,600	-
DUI Fine Receipts	1,422	44	-	-	-
Federal Forfeiture Receipts	6	1	-	10	-
<i>Interest Income</i>					
Interest on Investments	0	-	26	-	-
Total Revenues	\$ 6,729	\$ 724	\$ 26	\$ 76,110	\$ -
Expenditures					
<i>Salaries and Wages</i>					
Overtime	-	1,399	3,000	3,000	-
<i>Supplies and Materials</i>					
DUI Materials	-	-	45,000	45,000	48,000
Drug Materials	499	-	30,000	30,000	30,000
State Asset Forfeiture Expenditure	50	-	20,000	20,000	20,000
Federal Forfeiture Expenditure	-	-	30,000	30,000	30,000
Total Expenditures	\$ 549	\$ 1,399	\$ 128,000	\$ 128,000	\$ 128,000
Excess (Deficiency) of					
Revenues Over Expenditures	6,180	(675)	(127,974)	(51,890)	(128,000)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income (Loss)	6,180	(675)	(127,974)	(51,890)	(128,000)
Beginning Fund Balance	122,782	128,962	128,287	128,287	76,397
Ending Fund Balance	\$ 128,962	\$ 128,287	\$ 313	\$ 76,397	\$ (51,603)

Description

The Foreign Fire Insurance Fund is a special revenue fund established to account for Foreign Fire tax revenue. The tax is a two-percent charge paid by consumers who purchase fire insurance from companies based outside of Illinois. The tax is collected by the Illinois Municipal League (IML) and state statute requires that these funds be turned over to the Foreign Fire Insurance Board. The Foreign Fire Insurance Board is responsible for voting on appropriate spending of the funds in accordance with state law.

The annual budget reflects funds that have been received and are projected to be available to spend by the Foreign Fire Insurance Board.

City of Park Ridge
Fiscal Year 2023 Budget
Foreign Fire Insurance Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Taxes</i>					
Foreign Fire Insurance Tax	\$ 82,890	\$ 90,839	\$ 72,000	\$ 90,839	\$ 72,000
<i>Interest Income</i>					
Interest on Investments	128	111	7	195	195
Total Revenues	\$ 83,018	\$ 90,950	\$ 72,007	\$ 91,034	\$ 72,195
Expenditures					
<i>Supplies and Material</i>					
Bank/Investment Fees	85,586	52,019	85,000	75,000	85,000
Total Expenditures	\$ 85,586	\$ 52,019	\$ 85,000	\$ 75,000	\$ 85,000
Excess (Deficiency) of Revenues Over Expenditures	(2,568)	38,931	(12,993)	16,034	(12,805)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income (Loss)	(2,568)	38,931	(12,993)	16,034	(12,805)
Beginning Fund Balance	54,541	51,973	90,904	90,904	106,938
Ending Fund Balance	\$ 51,973	\$ 90,904	\$ 77,911	\$ 106,938	\$ 94,133

Description

Special Service Area Funds are established for the purpose of collecting property tax revenue for special projects that impact specific properties within the City. Two funds, Special Service Area 22-6104 Fund and Special Service Area 22-6105 were established to collect revenues associated with green alley infrastructure being installed in the alleys at Stewart and Crescent and Gillick and Belle Plaine, respectively.

City of Park Ridge
Fiscal Year 2023 Budget
Special Service Area Fund 22-6104

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Miscellaneous Revenues</i>					
Property Tax - Current	\$ -	\$ -	\$ 200,000	\$ -	\$ 82,920
Total Revenues	\$ -	\$ -	\$ 200,000	\$ -	\$ 82,920
Expenditures					
<i>Capital Improvements</i>					
Alley Paving	\$ -	\$ -	\$ 200,000	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 200,000	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenses:	\$ -	\$ -	\$ -	\$ -	\$ 82,920
Other Financing Sources (Uses):					
Transfers In	-	-	-	-	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ (82,920)
Total Other Financing Sources (Uses):	\$ -	\$ -	\$ -	\$ -	\$ (82,920)
Change in Net Position	-	-	-	-	-
Beginning Net Position	-	-	-	-	-
Ending Net Position	\$ -	\$ -	\$ -	\$ -	\$ -

City of Park Ridge
Fiscal Year 2023 Budget
Special Service Area Fund 22-6105

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Miscellaneous Revenues</i>					
Property Tax - Current	\$ -	\$ -	\$ 200,000	\$ -	\$ 79,407
Total Revenues	\$ -	\$ -	\$ 200,000	\$ -	\$ 79,407
Expenditures					
<i>Capital Improvements</i>					
Alley Paving	\$ -	\$ -	\$ 200,000	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 200,000	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenses:	\$ -	\$ -	\$ -	\$ -	\$ 79,407
Other Financing Sources (Uses):					
Transfers In	-	-	-	-	-
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ (79,407)
Total Other Financing Sources (Uses):	\$ -	\$ -	\$ -	\$ -	\$ (79,407)
Change in Net Position	-	-	-	-	-
Beginning Net Position	-	-	-	-	-
Ending Net Position	\$ -	\$ -	\$ -	\$ -	\$ -



This Page Intentionally Left Blank

Capital Improvements & Equipment Fund

Description

The Capital Improvements & Equipment Fund was established to account for the expenditure of revenues dedicated to the improvement and maintenance of the City's non-enterprise buildings, equipment and infrastructure. The budgeted expenditures are capital projects that have been approved in the 5-year Capital Improvement Plan (CIP). Revenue reflected in the fund consists of contributions (inter-fund transfers) from the General Fund.

City of Park Ridge
Fiscal Year 2023 Budget
Capital Improvement & Equipment Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
<i>Capital Outlay</i>					
Buiding/Building Improvements	\$ 218,302	14,610	1,905,390	908,999	3,715,000
Machinery and Equipment	\$ 130,595	\$ 259,184	\$ 30,320	\$ 30,320	\$ 200,000
Sidewalk Repairs	\$ 145,854	\$ 170,699	\$ 175,000	\$ 165,000	\$ 180,000
Alley Restoration	\$ 78,826	\$ 90,361	\$ 410,000	\$ 837,288	\$ 170,000
Alley Paving	\$ 17,145	\$ 4,650	\$ 25,590	\$ 25,590	\$ 235,000
Parking Lot Construction	\$ -	\$ -	\$ 114,138	\$ 114,138	\$ -
Total Expenditures	\$ 590,722	\$ 539,504	\$ 2,660,438	\$ 2,081,335	\$ 4,500,000
Excess (Deficiency) of					
Revenues Over Expenses:	\$ (590,722)	\$ (539,504)	\$ (2,660,438)	\$ (2,081,335)	\$ (4,500,000)
Other Financing Sources (Uses):					
Transfers In	590,722	695,000	2,370,000	2,370,000	4,377,327
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses):	\$ 590,722	\$ 695,000	\$ 2,370,000	\$ 2,370,000	\$ 4,377,327
Net Income (Loss)	-	155,497	(290,438)	288,665	(122,673)
Beginning Fund Balance	-	-	155,497	155,497	444,162
Ending Fund Balance	\$ -	\$ 155,497	\$ (134,942)	\$ 444,162	\$ 321,489

Description

Debt Service Funds account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. The City currently has two active debt service funds; both issues relate to the Uptown TIF. Currently, the City abates the property tax levy related to each of these debt issuances and utilizes property tax increment generated by the Uptown TIF Fund to pay principal and interest payments on the outstanding debt.

Debt Service Fund 2015A accounts for principal and interest payments on debt that was originally issued in 2005 to fund projects within the TIF District. The last payment is due December 1, 2024.

Debt Service Fund 2021A accounts for principal and interest payments on debt reissuance of the 2016 bond issue which was a reissuance of debt that was originally issued in 2006 to fund projects within the TIF District. The last payment is due December 1, 2024.

City of Park Ridge
Fiscal Year 2023 Budget
Debt Service 2015A Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Interest Income</i>					
Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
<i>Debt Service</i>					
Bond Interest	172,050	150,000	121,350	121,350	91,950
Bond Principal	735,000	955,000	980,000	980,000	1,360,000
Total Expenditures	\$ 907,050	\$ 1,105,000	\$ 1,101,350	\$ 1,101,350	\$ 1,451,950
Excess (Deficiency) of Revenues Over Expenditures	(907,050)	(1,105,000)	(1,101,350)	(1,101,350)	(1,451,950)
Other Financing Sources (Uses)					
Transfers In	878,867	1,105,000	1,101,350	1,101,350	1,451,950
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 878,867	\$ 1,105,000	\$ 1,101,350	\$ 1,101,350	\$ 1,451,950
Net Income (Loss)	(28,183)	-	-	-	-
Beginning Fund Balance	28,183	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

City of Park Ridge
Fiscal Year 2023 Budget
Debt Service 2016 Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	SY2022 Projected	FY2023 Budget
Revenues					
<i>Taxes</i>					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
<i>Debt Service</i>					
Bond Interest	141,600	108,059	77,438	-	-
Bond Issuance Costs	-	-	-	-	-
Bond Payment - Refunding	-	4,375,000	-	-	-
Bond Principal	1,895,000	1,730,000	1,765,000	-	-
Total Expenditures	\$ 2,036,600	\$ 6,213,059	\$ 1,842,438	\$ -	\$ -
Excess (Deficiency) of					
Revenues Over Expenditures	(2,036,600)	(6,213,059)	(1,842,438)	-	-
Other Financing Sources (Uses)					
Bond Proceeds	-	4,375,000	-	-	-
Transfers In	2,046,034	1,838,059	1,842,438	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 2,046,034	\$ 6,213,059	\$ 1,842,438	\$ -	\$ -
Net Income (Loss)	9,434	-	-	-	-
Beginning Fund Balance	(9,434)	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

City of Park Ridge
Fiscal Year 2023 Budget
Debt Service 2021A Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	SY2022 Projected	FY2023 Budget
Revenues					
<i>Taxes</i>					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
<i>Debt Service</i>					
Bond Interest	-	-	-	50,750	30,276
Bond Issuance Costs	-	-	-	-	-
Bond Payment - Refunding	-	-	-	-	-
Bond Principal	-	-	-	1,765,000	1,445,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 1,815,750	\$ 1,475,276
Excess (Deficiency) of					
Revenues Over Expenditures	-	-	-	(1,815,750)	(1,475,276)
Other Financing Sources (Uses)					
Bond Proceeds	-	-	-	-	-
Transfers In	-	-	-	1,815,750	1,475,276
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ 1,815,750	\$ 1,475,276
Net Income (Loss)	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Description

The Parking Fund was an enterprise fund used to account for the revenue and expenses associated with the maintenance of the City's surface and commuter lots. Revenue is generated from daily charges, lease agreements and parking meters.

Changes were made to parking regulations in recent years to optimize available parking for commuters, restaurants and retail. These changes, combined with significant changes in parking patterns due to the COVID-19 pandemic, had resulted in a deficit in the Parking Fund. Based upon generally accepted accounting principles, as well as guidance from the City's financial auditors, this fund was collapsed during FY2022. Going forward, all parking related revenues and expenditures will be reflected in the City's General Fund.

The following page reflects transactions for historical purposes only. No further transactions are anticipated within the fund.

City of Park Ridge
Fiscal Year 2023 Budget
Parking Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Intergovernmental</i>					
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Fines and Forfeitures</i>					
Parking Meter Fines	27,770	108,075	-	-	-
Parking Violation - Adjudication	750	2,450	-	-	-
<i>Charges for Services</i>					
Parking Meters	10,562	15,059	-	-	-
Parking Pay Stations - Dee Road	4,992	11,220	-	-	-
Parking Pay Stations - Uptown	3,066	9,435	-	-	-
Unmetered Parking	38,483	35,500	-	-	-
<i>Other</i>					
Miscellaneous	-	-	-	-	-
Total Revenues	\$ 85,623	\$ 181,740	\$ -	\$ -	\$ -
Expenses					
<i>Personnel Services</i>					
Regular Salaries	105,330	(2,859)	-	-	-
Overtime	-	-	-	-	-
Employee Benefits - PPO	14,683	-	-	-	-
Employee Benefits - HMO	6,676	-	-	-	-
Employee Benefits -Life	208	-	-	-	-
Employee Benefits -Dental	1,507	-	-	-	-
Employee Benefits -Programming	104	-	-	-	-
Pension Payments	(19,486)	8,819	-	-	-
OPEB Expense	19,290	(44,589)	-	-	-
<i>Contractual Services</i>					
Citation Fees	1,952	4,869	-	-	-
Building Maintenance - Dee Road Depot	16,888	8,662	-	-	-
Real Property Rental	4,962	14,885	-	-	-
Bank Services Charges	317	456	-	-	-
General Contractual Services	61,993	50,055	-	-	-
Contractual Services - Property Tax	25,543	13,885	-	-	-
Electricity	5,515	4,145	-	-	-
<i>Supplies and Materials</i>					
Materials	4,044	3,837	-	-	-
<i>Capital Outlay</i>					
Parking Lot Construction	-	-	-	-	-
<i>Other</i>					
Bad Debt Expense	-	-	-	-	-
Total Expenses	\$ 249,526	\$ 62,166	\$ -	\$ -	\$ -
Operating Income (Loss)	(163,902)	119,574	-	-	-

City of Park Ridge
Fiscal Year 2023 Budget
Parking Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Other Financing Sources (Uses)					
Contributions	-	1,009,560	-	-	-
Transfers In	-	-	-	987,210	-
Transfers Out	(97,921)	(13,556)	-	-	-
Total Other Financing Sources (Uses)	(97,921)	996,004	-	987,210	-
Balance Sheet Adjustments	23,131	(1,476,217)	-	293,647	-
Change in Net Position	(238,692)	(360,639)	-	1,280,857	-
Beginning Net Position	(681,525)	(920,217)	\$ (1,280,856)	\$ (1,280,856)	\$ -
Ending Net Positon	\$ (920,217)	\$ (1,280,856)	\$ (1,280,856)	\$ -	\$ -



This Page Intentionally Left Blank

Description

The Water Fund is an enterprise fund that accounts for the revenue and expenses associated with the transmission, treatment, storage and sale of water to residential, commercial and industrial customers within the City.

The City is a wholesale purchaser of water from the City of Chicago. The City's water rate has two components; the variable water rate accounts for the purchase of water from the City of Chicago and the transmission of the water to residents, the fixed rate covers operations and maintenance costs. The proposed FY2023 budget includes a 10% increase in water charges and a 5% increase in meter rates. This is the first increase in rates since January 1, 2019 despite significant increases in the price of water purchased from the City of Chicago.

City of Park Ridge
Fiscal Year 2023 Budget
Water Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Charges for Services</i>					
Fixed Charge	\$ 1,429,310	\$ 864,513	\$ 1,439,477	\$ 1,430,000	\$ 1,501,500
Water Sales	8,820,782	6,974,706	9,124,581	9,120,000	10,032,000
City of Chicago Water Sales	(4,100)	(1,728)	-	(7,396)	-
Water Meters	32,883	21,251	25,000	28,300	26,000
<i>Interest Income</i>					
Interest on Investments	2,865	101	525	3,600	1,450
<i>Other</i>					
Miscellaneous	13,707	8,642	12,000	12,000	12,000
Total Revenues	\$ 10,295,447	\$ 7,867,484	\$ 10,601,583	\$ 10,586,504	\$ 11,572,950
Expenses					
Water Administration					
<i>Personnel Services</i>					
Regular Salaries	117,759	95,082	111,475	84,900	90,445
Overtime	4,538	2,497	5,000	250	5,000
Employee Benefits - PPO	70,269	44,570	53,792	30,100	33,683
Employee Benefits - HMO	31,948	19,200	30,538	-	-
Employee Benefits - Life	995	457	189	125	136
Employee Benefits - Dental	7,214	3,200	5,388	1,470	1,584
Employee Benefits - Programming	498	263	-	-	-
Pension Payments	(136,193)	(210,284)	-	-	-
OPEB Expense	7,743	25,594	-	-	-
<i>Contractual Services</i>					
Data Processing Services	22,255	15,191	23,000	24,725	27,000
Postal Charges	34,351	21,483	36,000	31,527	34,000
Bank Service Charges	38,676	34,154	41,000	39,505	41,000
Bank Trustee Fees	750	750	750	750	750
<i>Debt Service</i>					
Bond Interest	130,875	77,567	97,975	97,975	76,225
Water Supply and Treatment					
<i>Contractual Services</i>					
Testing	7,625	4,413	12,000	10,000	12,000
Building Maintenance	-	-	-	-	-
Training	368	175	2,000	2,000	2,000
Membership Dues	3,959	4,079	4,500	4,203	4,500
General Contractual Services	22,241	2,348	25,000	15,000	25,000
Natural Gas	3,237	2,488	3,500	3,500	3,500
Electricity	86,283	55,543	90,000	70,000	75,000
<i>Supplies and Materials</i>					
Water Purchases - Chicago	5,596,927	3,972,558	5,756,867	5,676,000	6,196,000
Materials	13,047	27,583	20,000	10,000	20,000

City of Park Ridge
Fiscal Year 2023 Budget
Water Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Water Main Services					
<i>Personnel Services</i>					
Regular Salaries	590,503	400,840	679,033	656,000	704,689
Extra Help	9,398	6,750	18,000	18,000	20,000
Overtime	111,950	50,199	125,000	69,000	130,000
PPO Premiums	-	-	-	69,968	75,933
HMO Premiums	-	-	-	27,751	29,561
Life Insurance Premiums	-	-	-	575	669
Dental Premiums	-	-	-	5,634	6,013
Uniforms	7,725	3,988	11,012	7,500	9,000
<i>Contractual Services</i>					
Water Surveys	19,320	18,080	41,905	41,000	30,000
General Contractual Services	4,229	1,000	25,000	19,000	25,000
<i>Supplies and Materials</i>					
Materials	238,728	157,449	240,000	200,000	240,000
<i>Capital Outlay</i>					
Water Main Infrastructure	826,758	-	1,087,086	365,000	2,000,000
Water Meter Services					
<i>Contractual Services</i>					
Telecommunications	3,298	2,530	7,500	7,500	7,500
General Contractual Services	3,764	82,115	79,950	78,500	84,000
Electricity	3,407	1,917	3,000	3,000	3,000
<i>Supplies and Materials</i>					
Meters	25,708	23,564	25,000	40,000	40,000
<i>Capital Outlay</i>					
Advanced Metering Infrastructure	2,418,099	-	-	-	-
Total Expenses	\$ 10,328,250	\$ 4,947,343	\$ 8,661,460	\$ 7,710,458	\$ 10,053,188
Operating Income (Loss)	(32,803)	2,920,141	1,940,123	2,876,046	1,519,762
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(1,361,288)	(1,004,328)	(1,478,420)	(1,478,420)	(1,536,765)
Total Other Financing Sources (Uses)	\$ (1,361,288)	\$ (1,004,328)	\$ (1,478,420)	\$ (1,478,420)	\$ (1,536,765)
Balance Sheet Adjustments	(680,003)	(2,714,852)	-	(725,000)	(750,000)
Changes in Net Position	(2,074,094)	(799,039)	461,703	672,626	(767,003)
Beginning Net Position	4,922,387	2,848,293	2,049,254	2,049,254	2,721,880
Ending Net Position	\$ 2,848,293	\$ 2,049,254	\$ 2,510,958	\$ 2,721,880	\$ 1,954,877



This Page Intentionally Left Blank

Description

The Sewer Fund is an enterprise fund that accounts for revenue and expenses associated with the inspection, cleaning, maintenance and improvement, of sanitary sewer mains and connections, catch basins, drains, lift stations and manholes that feed into the Metropolitan Water Reclamation District of Greater Chicago (MWRDGC) interceptors.

The proposed FY2023 budget includes a 15% increase in fixed and variable sewer charges. This is the first increase in rates since January 1, 2019 and is necessary due to rising infrastructure costs and recent capital improvements.

City of Park Ridge
Fiscal Year 2023 Budget
Sewer Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Intergovernmental</i>					
Grant - MWRD	\$ -	\$ 615,743	\$ -	\$ 205,248	\$ -
<i>Charges for Services</i>					
Sewer Charge	1,632,881	1,278,168	1,578,000	1,600,000	1,840,000
Fixed Charge	267,780	159,622	264,000	268,903	309,000
<i>Interest Income</i>					
Interest on Investments	2,245	376	581	16,000	12,000
<i>Other</i>					
In Lieu of Detention	44,960	57,461	41,000	28,915	35,000
Total Revenues	\$ 1,947,866	\$ 2,111,370	\$ 1,883,581	\$ 2,119,066	\$ 2,196,000
Expenses					
<i>Personnel Services</i>					
Regular Salaries	\$ 348,611	\$ 260,379	\$ 514,475	\$ 513,352	\$ 532,030
Extra Help	11,786	4,226	24,000	420	20,000
Overtime	42,217	10,296	45,000	35,000	35,000
Employee Benefits - HMO	35,659	24,540	38,920	49,965	51,156
Employee Benefits - PPO	16,212	10,572	30,538	27,392	29,561
Employee Benefits - Life	505	252	773	434	449
Employee Benefits - Dental	3,661	1,762	3,910	4,250	4,766
Employee Benefits - Programming	252	145	-	-	-
Uniforms	3,000	1,980	4,000	4,000	4,000
Pension Payments	(67,097)	(104,341)	7,500	-	-
OPEB Expense	6,917	23,484	7,500	-	-
<i>Contractual Services</i>					
Bank Trustee Fees	500	-	500	-	-
General Contractual Services	192,976	22,959	299,258	100,000	200,000
Sewer Cleaning and Televising	4,000	7,200	10,000	10,000	10,000
Electricity	26,803	10,184	50,000	30,000	50,000
<i>Supplies and Materials</i>					
Materials	73,863	52,781	100,000	80,000	100,000
<i>Debt Service</i>					
Bond Interest	101,437	56,890	84,600	29,091	29,476
Bond Issuance Cost	-	33,250	-	-	-
Loss on Refunding	-	11,750	-	-	-
<i>Capital Outlay</i>					
Sewer Construction	-	-	-	-	-
Sewer Improvement Project	-	(0)	478,600	178,600	300,000

City of Park Ridge
Fiscal Year 2023 Budget
Sewer Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Sewer Lining Improvements	1,152,362	-	600,000	711,000	600,000
Total Expenses	\$ 1,953,665	\$ 428,310	\$ 2,299,574	\$ 1,773,504	\$ 1,966,438
Operating Income (Loss)	(5,799)	1,683,060	(415,993)	345,562	229,563
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(309,577)	(294,547)	(387,891)	(387,891)	(359,088)
Total Other Financing Sources (Uses)	\$ (309,577)	\$ (294,547)	\$ (387,891)	\$ (387,891)	\$ (359,088)
Balance Sheet Adjustments	(814,855)	(2,777,929)	-	(400,000)	(405,000)
Changes in Net Position	(1,130,231)	(1,389,416)	(803,884)	(442,329)	(534,526)
Beginning Net Position	4,048,996	2,918,765	1,529,350	1,529,350	1,087,020
Ending Net Position	\$ 2,918,765	\$ 1,529,350	\$ 725,466	\$ 1,087,020	\$ 552,495



This Page Intentionally Left Blank

Description

The Motor Equipment Replacement Fund (MERF) is an internal service fund used to account for the replacement of the City's fleet. The budgeted expenses are capital projects that have been approved in the City's 5-year Capital Improvement Plan (CIP). Revenue within this fund consists of contributions (inter-fund transfers) from the City's General, Water and Sewer Funds.

City of Park Ridge
Fiscal Year 2023 Budget
Motor Equipment & Replacement Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Interest Income</i>					
Interest on Investments	\$ 2,381	\$ 122	\$ 530	\$ 4,200	\$ 4,200
<i>Other</i>					
Contributions	-	-	-	-	-
Total Revenues	\$ 2,381	\$ 122	\$ 530	\$ 4,200	\$ 4,200
Expenses					
<i>Capital Outlay</i>					
Motor Equipment	1,786,780	-	1,434,878	1,433,800	1,182,500
Total Expenses	\$ 1,786,780	\$ -	\$ 1,434,878	\$ 1,433,800	\$ 1,182,500
Excess (Deficiency) of					
Revenues Over Expenses:	\$ (1,784,400)	\$ 122	\$ (1,434,348)	\$ (1,429,600)	\$ (1,178,300)
Other Financing Sources (Uses):					
Transfers In	422,700	500,000	747,600	747,600	1,058,900
Transfers Out	-	-	-	-	-
Gain/(Loss) on Fixed Assets	54,692	46,764	-	8,000	-
Total Other Financing Sources (Uses):	\$ 477,392	\$ 546,764	\$ 747,600	\$ 755,600	\$ 1,058,900
Change in Net Position	(1,307,007)	546,886	(686,748)	(674,000)	(119,400)
Beginning Net Position	3,945,607	2,638,600	3,185,485	3,185,485	2,511,485
Ending Net Position	\$ 2,638,600	\$ 3,185,485	\$ 2,498,737	\$ 2,511,485	\$ 2,392,085

Description

The Information Technology Maintenance and Replacement Fund is an internal service fund used for maintaining and upgrading the City's technology infrastructure, equipment and software. Contributions (inter-fund transfers) from the City's General, Water and Sewer Funds provide funding for the projects budgeted in this fund. Projects for FY2023, as well as future years, are reflected in the City's 5-year Capital Improvement Plan (CIP).

City of Park Ridge
Fiscal Year 2023 Budget
Information Technology Replacement Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Interest Income</i>					
Interest Income	\$ 246	\$ -	\$ 181	\$ -	\$ -
Total Revenues	\$ 246	\$ -	\$ 181	\$ -	\$ -
Expenses					
<i>Other</i>					
Contingency	-	-	-	-	-
Software	-	-	232,475	232,475	-
<i>Capital Outlay</i>					
Computer Equipment	138,139	71,457	147,920	80,920	323,000
Total Expenses	\$ 138,139	\$ 71,457	\$ 380,395	\$ 313,395	\$ 323,000
Excess (Deficiency) of					
Revenues Over Expenses:	\$ (137,893)	\$ (71,457)	\$ (380,214)	\$ (313,395)	\$ (323,000)
Transfers In	50,000	-	65,000	65,000	65,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses):	\$ 50,000	\$ -	\$ 65,000	\$ 65,000	\$ 65,000
Change in Net Position	(87,893)	(71,457)	(315,214)	(248,395)	(258,000)
Beginning Net Position	1,122,707	1,034,814	963,357	963,357	714,962
Ending Net Position	\$ 1,034,814	\$ 963,357	\$ 648,143	\$ 714,962	\$ 456,962

Description

The Employee Benefits Fund is an Internal Service Fund that accounts for the City's costs of providing health, dental, wellness and other related benefits to City and Library employees and retirees.

The fund receives annual contributions (inter-fund transfers) from the General, Water, Sewer and Library Funds. Contributions are based on the City's cost of providing benefits to the employees whose salary is charged to these funds.

An adequate fund balance is maintained in the Employee Benefits Fund to ensure adequate funding in the event of unexpected census changes, adverse claims experience, and to provide a predictable and stable funding schedule.

City of Park Ridge
Fiscal Year 2023 Budget
Employee Benefits Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Interest Income</i>					
Interest on Investments	\$ 2	\$ -	\$ 213	\$ -	\$ -
<i>Miscellaneous</i>					
Employee Contributions	509,184	341,102	494,981	523,436	583,670
Employer Contributions	3,405,774	1,999,726	3,202,565	3,287,944	3,710,670
Retiree Contributions	431,066	313,581	537,169	503,128	512,200
COBRA Premiums	33,376	20,612	-	18,000	-
Miscellaneous	-	-	-	-	-
Total Revenues	\$ 4,379,402	\$ 2,675,021	\$ 4,234,928	\$ 4,332,508	\$ 4,806,540
Expenses					
<i>Benefits</i>					
Employee Benefits - PPO	2,789,425	1,957,992	2,875,979	3,016,716	3,417,100
Employee Benefits - HMO	1,176,404	737,135	1,122,251	1,058,815	1,135,800
Employee Benefits - Life	26,775	18,429	26,852	25,449	28,810
Employee Benefits - Dental	204,168	133,982	189,183	194,353	204,830
Employee Benefits - Flex Spending	4,150	2,120	4,500	3,355	4,500
Employee Benefits - Vision	19,107	14,046	20,449	18,833	20,000
IPBC Benefit Fund	(207,458)	(57,938)	-	-	-
Employee Benefits - Programming	2,210	3,349	-	-	-
Total Expenses	\$ 4,014,782	\$ 2,809,115	\$ 4,239,214	\$ 4,317,521	\$ 4,811,040
Excess (Deficiency) of					
Revenues Over Expenses:	\$ 364,621	\$ (134,093)	\$ (4,286)	\$ 14,987	\$ (4,500)
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses):	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Position	364,621	(134,093)	(4,286)	14,987	(4,500)
Beginning Net Position	1,736,921	2,101,542	1,967,448	1,967,448	1,982,435
Ending Net Position	\$ 2,101,542	\$ 1,967,448	\$ 1,963,162	\$ 1,982,435	\$ 1,977,935

Discretely Presented Component Unit - Library

Description

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the blending criteria.

The Park Ridge Public Library has a separately appointed board which annually determines its budget and resulting tax levy. The City lends its home-rule authority to the Library to allow the Library to increase its tax levy beyond the amount limited by law. Upon approval of the City, the Library levy is submitted to Cook County.

The Library carries no debt. The Library may not issue bonded debt without the City's approval and the debt would be issued by the City.

The City owns the land and building the Library operates in and serves as a landlord. As such, the Library is required to get City approval for Capital Improvement Projects for the building.

FY23 Budget:

The FY23 budget was developed by the Library Director and the Finance and Administrative Services Manager in consultation with Department Managers. The FY21, SY21, and to some extent the FY22 budget planning cycles were heavily impacted by the ongoing COVID-19 pandemic, as well as the fiscal year conversion. We developed this budget with the hope that FY23 will bring relative stability to the Library and the broader landscape, as COVID-19 has seemingly settled into the endemic stage. As part of this planning process, the Management team reviewed our Strategic Plan progress and initiatives and goals for FY23¹. From a financial planning perspective, the Library continues to have our expenditures exceed our revenues (deficit spending) with the goal of achieving a minimum 6-month fund balance as specified in the Library Fund policy. Bringing all these components together, we have highlighted the areas of incremental costs over the FY22 budget below.

During the summer of 2023, former Library Board President, Lauren Rapisand, and the Library Director met with City of Park Ridge Mayor Maloney and City Manager Joe Gilmore to review and discuss changes to City provided services to the Park Ridge Public Library. At that time, it was determined that the City would be transferring payroll processing and software costs, pension contributions (IMRF) and payroll taxes from the City to the Library's budget. This shift will provide a clearer and more transparent depiction of the cost to effectively run the Library.

To that end, in FY23 the Library will take on approximately \$314,000 in new costs in **employee benefits** for payroll taxes, IMRF contributions, and a payroll service provider. While these are new costs to the Library, taking on payroll processing will allow the Library to **innovate** and "do things better," as we plan to use our new payroll service to convert our independent application, hiring, and onboarding process into one cohesive virtual environment. These new costs have resulted in approximately 8% of our 9.1% budgeted operating expenditure increase over FY22.

Salaries comprise 53% of the proposed operating budget. Retaining and attracting high level staff is the first and top priority for any service organization. Our Strategic Plan values of **service** and **expertise** call for providing the "highest level of services to all library users" and that we listen to our users and are responsive to their feedback. For FY23, \$104,380 has been allocated for 4% average salary increases, which allows us to reward our high achieving staff in line with the Library market and salary benchmarks for our organization.

We learned during the pandemic that the Library is more than our building and that easy access to our virtual spaces and electronic offerings is critical. With that in mind, this budget includes approximately \$60,000 for **data processing**, funded by the 2022 Per Capita Grant, to redesign the Library's website.

In order to maintain our tradition of excellent collections and allow opportunities for our community to pursue **education and lifelong learning** endeavors, the **library resources** budget has been increased by 3%. This budget is the second largest operating expense and is approximately 14% of the proposed FY23 budget. The upcoming year's budget shows an overall 14% increase in spending on eContent in both adult and youth departments. A new budget line was added to support new additions to our unique and one of a kind, *Exploration Library* collection. The fiscal year transition (SY21 to FY22) resulted in under budgeting for databases in FY22. In order to accommodate the fiscal year conversion, we have budgeted additional funds to bridge the gap.

On the **capital** side, the ongoing maintenance and improvement of the Library building is funded from the Library's budget, while the property and building itself are owned by the City of Park Ridge. Our revised capital needs assessment, completed in fall 2021 by Williams Architects, provides a roadmap to plan and budget for the upkeep of our esteemed Library building. The Library Board has approved renovating our Children's room washrooms to bring them into ADA compliance in FY23. One of the current restrooms will be converted to a low sensory space to serve patrons on the autism spectrum. The Library will apply for the *Illinois State Library's Live and Learn Construction* grant to offset the improvements to the first floor children's washrooms. If awarded, the Library will be granted \$50,000 to put towards the project. Additional funds

¹ For full details about the Library's Strategic Plan, visit <https://www.parkridgelibrary.org/strategic-plan/>.

have been allocated for exterior repair projects including column repair, cupola repair, window repairs and replacement, and interior lighting upgrades.

Lastly, the Library plans to make **technology equipment improvement** a priority in FY23, specifically, updating audiovisual equipment in the 1st and 3rd floor meeting rooms and replacing technology items in the Library's Media Lab

As part of our process, it was determined that past anticipated spending is not expected to recur in our building maintenance and supply lines. These lines were adjusted to reflect more accurate forecasts of spending. Below is a summary of Library expenditures by type. The FY23 budget was approved by the Library Board of Trustees on October 18, 2022.

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Salaries	\$ 2,048,505	\$ 1,469,693	\$ 2,379,104	\$ 2,245,902	\$ 2,453,800
Employee Benefits	\$ 332,807	\$ 151,705	\$ 355,168	\$ 348,170	\$ 685,265
Data Processing	\$ 237,885	\$ 144,157	\$ 257,000	\$ 257,000	\$ 322,000
Building Maintenance	\$ 97,274	\$ 117,218	\$ 193,772	\$ 193,772	\$ 176,500
Membership, Recruiting, Training	\$ 6,751	\$ 8,240	\$ 33,500	\$ 16,500	\$ 29,000
Equipment Rental	\$ 8,770	\$ 3,286	\$ 32,000	\$ 32,000	\$ 27,000
Consulting Services	\$ 70,353	\$ 26,481	\$ 32,000	\$ 16,000	\$ 20,000
Public Relations	\$ 13,506	\$ 32,825	\$ 48,600	\$ 48,600	\$ 40,000
General Contractual	\$ 73,937	\$ 73,462	\$ 139,100	\$ 139,100	\$ 165,100
Audit	\$ 8,200	\$ 8,400	\$ 9,000	\$ 9,000	\$ 9,300
Special Counsel	\$ 8,548	\$ 2,094	\$ 23,000	\$ 18,400	\$ 25,000
Supplies	\$ 37,034	\$ 47,799	\$ 115,000	\$ 99,300	\$ 62,500
Staff Appreciation	\$ 1,499	\$ 1,100	\$ 2,000	\$ 2,000	\$ 2,000
Computer Materials	\$ 28,062	\$ 3,190	\$ 30,000	\$ 30,000	\$ 30,000
Library Resources	\$ 521,537	\$ 397,852	\$ 626,000	\$ 623,000	\$ 646,500
Machinery and Equipment	\$ 28,832	\$ -	\$ -	\$ -	\$ -
Computer Equipment	\$ 3,687	\$ 19,001	\$ 26,500	\$ 22,500	\$ 50,000
Building Repairs	\$ 619,484	\$ 224,461	\$ 605,985	\$ 334,985	\$ 290,000
Total Expenditures - Library Fund	\$ 4,146,673	\$ 2,730,967	\$ 4,907,729	\$ 4,436,229	\$ 5,003,965

CY21: Usage Statistics

Park Ridge is a community of readers and library users. During calendar year 2021 our community used their library in the following ways:

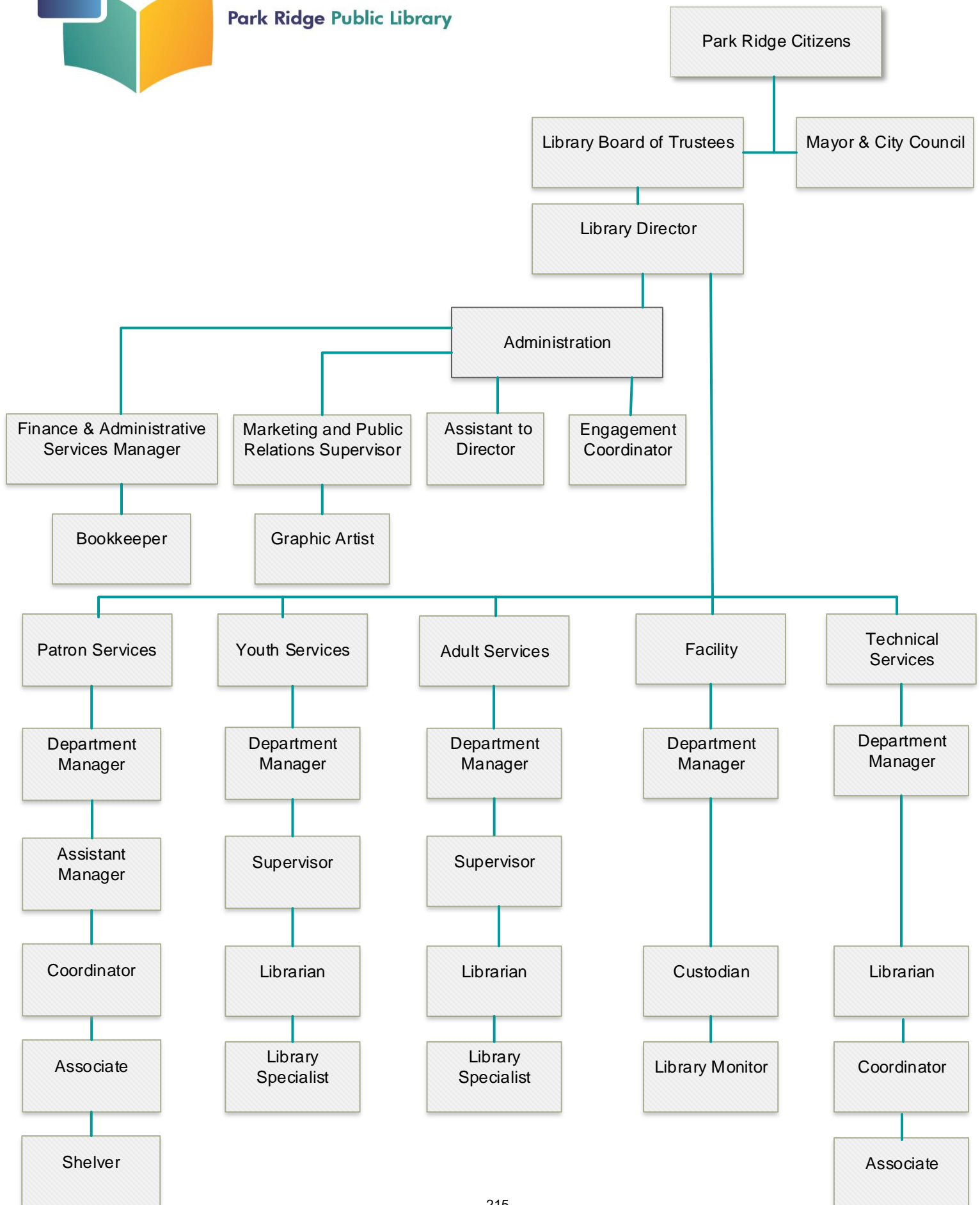
- 19,021 registered borrowers
- 568,281 items borrowed
- 516,320 eContent and database uses
- 11,414 in person and virtual program attendees
- 132,251 visitors to the Library
- Approximately 81,000 reference questions answered
- 375,463 Wi-Fi sessions
- 230,894 visits to parkridgelibrary.org
- 50,708 days spent reading for Summer Reading clubs for all ages

During the SY, the Library provided the residents of Park Ridge an estimated \$7.9 million of value. A household that borrows 10 books and movies a month, rather than purchasing them, saves about \$170 over \$2,000 a year.²

² Visit <https://www.parkridgelibrary.org/about/library-value-calculator/> for more information.



Park Ridge Public Library



City of Park Ridge
Fiscal Year 2023 Budget
Library Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Revenues					
<i>Taxes</i>					
Property Tax Current	\$ 4,074,241	\$ 1,810,427	\$ 4,088,161	\$ 4,000,000	\$ 4,088,161
Property Tax Prior	16,683	3,583	-	-	-
<i>Intergovernmental</i>					
Personal Property Replacement Tax	91,751	81,845	70,000	165,000	214,500
State Grants	46,850	55,283	55,283	55,283	108,500
<i>Interest Income</i>					
Interest on Investments	2,051	327	3,333	365	1,000
<i>Other</i>					
Library Other	1,044	5,231	15,000	15,000	10,000
Library Makerspace Revenue	-	-	1,000	-	-
Contributions	13,198	-	15,000	-	55,000
Miscellaneous	27,635	29,667	25,000	46,000	70,000
Promotional Items Revenue	-	108	1,000	1,000	500
Miscellaneous COVID Relief	-	-	-	11,045	-
Collection Agency - Miscellaneous	-	-	1,000	-	500
Total Revenues	\$ 4,273,453	\$ 1,986,471	\$ 4,274,777	\$ 4,293,693	\$ 4,548,161
Expenditures					
Library Administration					
<i>Personnel Services</i>					
Regular Salaries	289,953	213,970	375,245	337,720	387,498
Employee Benefits - PPO	209,759	100,435	222,107	222,108	233,878
Employee Benefits - HMO	95,367	42,868	104,291	104,291	108,462
Employee Benefits - Life	2,970	980	2,140	2,140	2,140
Unemployment	1,691	-	7,000	-	7,000
Employee Benefits - Dental	21,535	6,859	18,786	18,786	18,786
Employee Benefits - Programming	1,485	563	845	845	1,000
Employee Benefits - FICA Library	-	-	-	-	190,000
Employee Benefits - IMRF Library	-	-	-	-	94,000
Library Recruiting and Testing	1,200	864	2,500	2,500	3,000
Library Tuition Reimbursement	-	-	5,000	-	5,000
<i>Contractual Services</i>					
Library Data Processing Services	157,459	91,116	165,000	165,000	230,000
Library Member Dues	1,650	2,601	6,000	6,000	6,000
Conferences and Training	3,901	4,775	20,000	8,000	15,000
Equipment Rental - Maintenance	6,851	2,802	8,000	8,000	5,000
Equipment Rental - Postal Machine	1,919	484	2,000	2,000	2,000
Library Consulting Services	70,353	26,481	32,000	16,000	20,000
Public Relations	6,736	21,312	28,600	28,600	20,000
Public Relations Newsletter	6,770	11,513	20,000	20,000	20,000
Library Insurance	7,101	2,952	7,500	7,500	7,500
General Contractual Services - Telephone	9,672	6,906	12,500	12,500	12,500
General Contractual Services - Postage	9,281	4,149	12,000	12,000	12,000

City of Park Ridge
Fiscal Year 2023 Budget
Library Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
General Contractual Services - Internet	8,865	7,295	11,500	11,500	11,500
General Contractual Services - Printing	120	93	6,000	6,000	3,500
General Contractual Services - Programs	-	22,953	24,500	24,500	24,500
General Contractual Services - Payroll	-	-	-	-	30,000
Audit Fees	8,200	8,400	9,000	9,000	9,300
General Counsel	8,548	2,094	23,000	18,400	25,000
<i>Supplies and Materials</i>					
Office Supplies - Photocopy	4,668	2,903	5,500	4,400	5,000
Office Supplies - Other Supplies	2,345	3,691	5,800	5,800	4,800
Office Supplies - Furnishings	6,398	25,708	65,000	52,000	15,000
Library Supplies	24	437	2,500	2,000	1,500
Staff Appreciation	1,499	1,100	2,000	2,000	2,000
Materials	28,062	3,190	30,000	30,000	30,000
<i>Other</i>					
Library Bank Service Charges	3,179	2,474	3,600	3,600	3,600
<i>Capital Outlay</i>					
Computer Equipment	3,687	19,001	26,500	22,500	50,000
<i>Debt Service</i>					
Equipment Rental - Lease Payments	-	-	22,000	22,000	20,000
Library Maintenance					
<i>Personnel Services</i>					
Regular Salaries	150,743	106,984	182,731	164,458	194,541
<i>Contractual Services</i>					
Building Maintenance -General	50,171	77,061	102,272	102,272	100,000
Building Maintenance - Elevator	4,434	768	6,500	6,500	6,500
Building Maintenance - HVAC Equipment	22,540	23,429	55,000	55,000	30,000
Natural Gas	9,817	8,867	15,000	15,000	22,000
<i>Supplies and Materials</i>					
Building Supplies	10,312	7,094	15,000	15,000	18,000
<i>Capital Outlay</i>					
Machinery and Equipment	28,832	-	-	-	-
Building/Building Improvements	619,484	224,461	605,985	334,985	290,000
Library Technical Services					
<i>Personnel Services</i>					
Regular Salaries	286,730	192,793	243,755	219,380	253,431
<i>Contractual Services</i>					
Data Processing - OCLC	13,803	9,950	15,000	15,000	15,000
<i>Supplies and Materials</i>					
Library Supplies	11,674	6,755	19,500	19,500	19,500
<i>Capital Outlay</i>					
Machinery and Equipment	-	-	-	-	-
Library Youth Services					
<i>Personnel Services</i>					
Regular Wages	432,910	310,478	530,283	477,255	532,390

City of Park Ridge
Fiscal Year 2023 Budget
Library Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
<i>Contractual Services</i>					
General Contractual Service - Programs	21,697	17,460	31,500	31,500	35,000
<i>Supplies and Materials</i>					
Library Supplies	2,086	3,556	5,500	4,400	5,500
Library Resources - Children Books Fiction	74,376	54,336	75,000	75,000	75,000
Library Resources - Periodicals	75	-	3,000	3,000	1,500
Library Resources - Audiobook Recordings	13,376	12,286	19,000	19,000	19,000
Library Resources - AV/DVD/Bluray	6,198	12,408	24,000	24,000	16,000
Library Resources - Miscellaneous	-	743	3,000	-	-
Library Resources - Videogames	4,569	4,293	6,000	6,000	5,000
Library Resources - E-Books	5,491	4,624	12,750	12,750	21,000
Library Resources - Recordings Music	615	287	1,250	1,250	-
Library Resources - Childrens Books NF	23,636	23,235	36,500	36,500	36,500
Library Patron Services					
<i>Personnel Services</i>					
Regular Wages	414,583	298,171	469,414	469,414	482,960
<i>Contractual Services</i>					
Data Processing - CLSI	66,623	43,091	77,000	77,000	77,000
<i>Supplies and Materials</i>					
Library Supplies	8,516	2,350	7,200	7,200	7,200
Library Adult Services					
<i>Personnel Services</i>					
Regular Wages	473,586	347,298	577,675	577,675	602,979
<i>Contractual Services</i>					
General Contractual Service - Programs	14,022	9,179	30,000	30,000	25,000
<i>Supplies and Materials</i>					
Library Supplies	1,324	1,401	2,500	2,500	2,500
Library Supplies - Makerspace	-	998	1,500	1,500	1,500
Library Resources - Adult Books Fiction	58,068	41,224	64,000	64,000	64,000
Library Resources - Periodicals	13,964	3,889	19,000	19,000	20,000
Library Resources - Recording Audiobooks	16,049	12,593	20,000	16,000	21,000
Library Resources - AV/DVD/BL	37,131	29,438	40,500	40,500	40,500
Library Resources - Microfilms	1,385	1,426	2,500	2,500	2,500
Library Resources - Miscellaneous	-	-	3,000	3,000	-
Library Resources - Videogames	1,841	1,359	2,000	2,000	2,000
Library Resources - MWL	7,105	5,641	18,000	22,000	18,000
Library Resources - E-Books	84,500	59,500	86,500	86,500	92,000
Library Resources - YA Games	-	-	-	-	-
Library Resources - Recording Music	2,161	2,330	8,000	8,000	6,000
Library Resources - Adult Books NF	63,023	45,153	74,000	74,000	74,000
Library Resources - Online Databases	107,974	83,087	108,000	108,000	130,000
Library Resources - Expired Library	-	-	-	-	2,500

City of Park Ridge
Fiscal Year 2023 Budget
Library Fund

	FY2021 Actual	SY2021 Actual	FY2022 Amended Budget	FY2022 Projected	FY2023 Budget
Total Expenditures	\$ 4,146,673	\$ 2,730,967	\$ 4,907,729	\$ 4,436,229	\$ 5,003,965
Excess (Deficiency) of Revenues Over Expenses:	\$ 126,779	\$ (744,495)	\$ (632,952)	\$ (142,536)	\$ (455,804)
Transfers In	156,716	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses):	\$ 156,716	\$ -	\$ -	\$ -	\$ -
Change in Net Position	283,496	(744,495)	(632,952)	(142,536)	(455,804)
Beginning Net Position	4,544,860	4,828,356	4,083,860	4,083,860	3,941,324
Ending Net Position	\$ 4,828,356	\$ 4,083,860	\$ 3,450,908	\$ 3,941,324	\$ 3,485,520

A

Abatement: A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

Acronyms:

ACFR – Annual Comprehensive Financial Report

ARPA – American Reinvestment Plan Act

CARES Act - Coronavirus Aid, Relief, and Economic Security Act

CIP - Capital Improvement Plan

EAV - Equalized Assessed Valuation

FICA - Federal Insurance Contribution Act

FY - Fiscal Year, a twelve month accounting period beginning January 1 and ending December 31

GAAP - Generally Accepted Accounting Principles

GFOA - Government Finance Officers' Association. An organization representing municipal finance officers and other individuals and organizations associated with public finance.

GASB - Governmental Accounting Standards Board. The oversight board responsible for establishing financial reporting requirements for governmental and public agencies.

IDOT - Illinois Department of Transportation

IML - Illinois Municipal League

IMRF - Illinois Municipal Retirement Fund

IPBC - Intergovernmental Personnel Benefit Cooperative

LGDF - Local Government Distributive Fund

MFT - Motor Fuel Tax

OPEB - Other Post-Employment Benefits

SY - Stub Year, an eight month accounting period beginning May 1, 2021 and ending December 31, 2021

Abatement: A complete or partial cancellation of a levy imposed by a government; abatements usually apply to tax levies, special assessments and service charges.

Accounting System: The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

Annual Operating Budget: The portion of the budget that pertains to daily operations that provide basic governmental services; the operating budget contains appropriations for expenditures such as personnel, supplies, utilities, and materials.

Assets: A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or results.

Assessed Valuation: A judgment of the worth of real estate or other property by the County Assessor as a basis for levying taxes.

Audit: A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

B

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses and transfers, as well as the related assets and liabilities, are recognized in the accounts and reported in the financial statement. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Bond: A written promise to pay a specified sum of money at a fixed time in the future, carrying interest at a fixed rate, usually payable periodically.

Bonded Debt: A portion of money owed (indebtedness) represented by outstanding bonds.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Adjustment/Amendment: A procedure for the City Board to revise the budget after it has been approved.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Document: The instrument used to present a comprehensive financial plan of operations of the City.

C

Capital Assets: Assets of significant value with a useful life of several years. Capital assets are also known as fixed assets. Tangible or intangible assets such as land, easements, buildings, vehicles, equipment, machinery, infrastructure, and improvements to any of these items used in the operation of the City.

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital Improvement Program: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs.

Capital Outlay/Expenditure: Expenditures that result in the acquisition of or addition to fixed assets such as the purchase of equipment, machinery, land and buildings.

Capital Projects: A specific identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program. Examples include new roads, watermain improvements, buildings, and large-scale remodeling projects.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the highest interest and return available for temporary cash balances.

Chart of Accounts: The classification system used by the City to organize the accounting for various funds.

Commodities: Budgetary class of consumable items used by City departments such as office supplies, replacement parts for equipment, and gasoline.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Contractual Services: Services rendered to City departments and agencies by private firms, individuals or other government agencies.

D

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

Debt Limit: The maximum amount of outstanding gross or net debt legally permitted.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, bonds and general long-term debt principal and interest according to a predetermined schedule.

Deficit: The excess of expenditures over revenues during an accounting period.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Department: A major administrative organizational unit of the City, which indicates overall management responsibility for one or more activities, for example, the Public Works or Police Department. Also, a budgetary unit of division used to separate expenditures by City operating departments.

E

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Fund: A separate fund used to account for services supported primarily by service charges, for example, water and sewer funds. Enterprise funds are used to account for operations that are financed and operated in a manner like private business enterprises, where the intent of the governing body is that the costs of providing

goods or services to the public on a continuing basis are financed or recovered through user fees. Enterprise funds are also used to account for operations where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Equalized Assessed Valuation: The Board of Review, on a county basis, reviews the assessed valuation of all townships and may assign multipliers to make assessed valuations from township to township equal. If necessary, the State will then assign multipliers for counties in order that all property will be assessed at 33 1/3 % of market value.

Equity Accounts: Those accounts presenting the difference between assets and liabilities of the fund.

Estimated Actual: The amount projected to be spent or collected during the current Fiscal Year.

Estimated Revenue: The amount projected to be collected during the Fiscal Year.

Expenditures: The outflow of funds paid or to be paid for an asset obtained or goods and services obtained, regardless of when the expense is actually paid. An encumbrance is not an expenditure, rather, it reserves funds to be expended.

F

Fiscal Year: A designated twelve-month period designated by the calendar year in which it ends for budgeting and record keeping purposes. The City's Fiscal Year begins May 1st and ends April 30th.

Fixed Assets: Assets of a long-term character (held more than one year) which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. See also *Capital Assets*.

Full Accrual Accounting: A method of accounting that requires income and expenditures to be accounted for as and when they are earned or incurred, not when the money is received or paid.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligation (typically used in reference to bonds).

Fund: A budgetary and accounting entity that is segregated from other funds for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. A fund is the largest budgetary unit and is used to account for significant projects

Fund Accounting: The organization of City accounts on the basis of funds and account groups, each of which are considered a separate accounting entity. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

Fund Balance: The excess of a fund's assets over its liabilities and reserves, which is held in reserve for future emergency spending.

Fund Type: In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

G

General Fund: The fund that is available for any legal authorized purposes and which is typically used to account for all revenue and all activities except those required to be accounted for in another fund.

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of the bonds is typically from property taxes. The City pledges to repay this municipal bond and the bond is backed with the full faith and credit of the City.

Grants: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

I

IMRF Pension Fund: The Illinois Municipal Retirement Fund provides retirement benefits for all retired non-sworn City employees and their beneficiaries.

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Fund: A fund used to account for the financing of goods and services provided by one department or agency to other departments or agencies of a government on a cost reimbursement basis.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

L

Levy: (Verb) The imposition of taxes, special assessments or service charges for the support of government activities. (Noun) The total amount of taxes, special assessments or services charges imposed by a government.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Line-Item Budget: A budget format that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Long-Term Debt: Bonded debt and other long-term debt obligations, such as benefit accruals, due beyond one year.

M

Measurement Focus: The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Modified Accrual Accounting: A method of accounting that requires income and expenditures to be accounted for when available and measurable and expenditures are recorded when the liability is incurred.

O

Operating Budget: The portion of the budget that pertains to daily operations that provide basic government services; presents proposed expenditures for the fiscal year and the revenues to fund them. See also *General Fund*.

Ordinance: A formal legislative enactment by the governing board of a municipality.

Outlays: Checks issued, interest accrued on the public debt, or other payments made, offset by refunds and reimbursements.

P

Pension Trust Fund: A trust fund used to account for public employee retirement systems.

Performance Measures: Objective and/or quantitative indicators used to show the amount of work accomplished, the efficiency with which tasks are completed and the effectiveness of a department or program.

Property Tax: Taxes levied on real property according to the property's valuation and the tax rate.

R

Rating: The credit worthiness of a municipality as evaluated by independent agencies.

Retained Earnings: An equity account reflecting the accumulated earnings of the City's enterprise funds.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and, is, therefore, not available for general appropriation.

Revenues: Funds that the City receives as income from an outside source. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

S

Special Assessment Funds: A fund used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Surplus: An excess of the assets of a fund over its liabilities and reserves.

T

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes specified in the Tax Levy Ordinance.

Tax Levy Ordinance: The annual ordinance that identifies the amount of property taxes to be levied.

Tax Rate: The amount of tax levied for each \$100 of equalized assessed valuations. The tax rate multiplied by the equalized assessed valuation equals the tax levy.

Transfers In/Out: A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

U

User Fees: Fees that are levied by the municipality on users of a service. User fees are designed to place the cost of a municipal service or program on the beneficiaries (users) of that service. For example, water rates are user fees charged to users of Lake Michigan Water.