



City of Park Ridge

Fiscal Year 2022 Adopted Budget
Ending December 31, 2022



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The FY2022 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 2022 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 FY2022 Budget factors, assumptions, and trends considered when compiling the budget, FY2021 highlights, and FY2022 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) FY2021 highlights and accomplishments, (4) FY2022 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 2016	Water Fund
Uptown TIF Fund		Debt Service Fund, Series 2021	Sewer Fund
IMRF Fund			Motor Equipment Replacement Fund
FICA Fund			
Municipal Waste Fund			
Asset Forfeiture Fund			
Foreign Fire Insurance Fund			

Appendix

The appendix contains supplementary information related to the principal property taxpayers located within the City, as well as the City's principal employers. Also provided is a variety of statistics comparing the City of Park Ridge to other municipalities of like size and demographics. Also 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 Alderman, and the City Clerk. The Mayor and City Clerk are elected from the City at large; one Alderman is elected from each of the seven wards of the City. The seven aldermen 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

Aldermen

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

Martin Joyce, 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

Wayne Zingsheim, Public Works Director

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

Under 5 years - 6.1%



Under 18 years - 23.8%



18 years and over - 76.2%

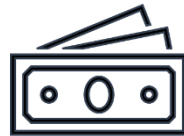


65 years and over - 20.1%



0% 10% 20% 30% 40% 50% 60% 70% 80%

Chart Survey/Program: 2019 ACS 5-Year Estimates Data Profiles



Median Household Income
\$111,642

Families - \$143,880



Married-couple families - \$154,385



Nonfamily households - \$56,321



\$0 \$20K \$40K \$60K \$80K \$100K \$120K \$140K \$160K

Chart Survey/Program: 2019 ACS 5-Year Estimates Subject Tables



Total Housing Units 15,366

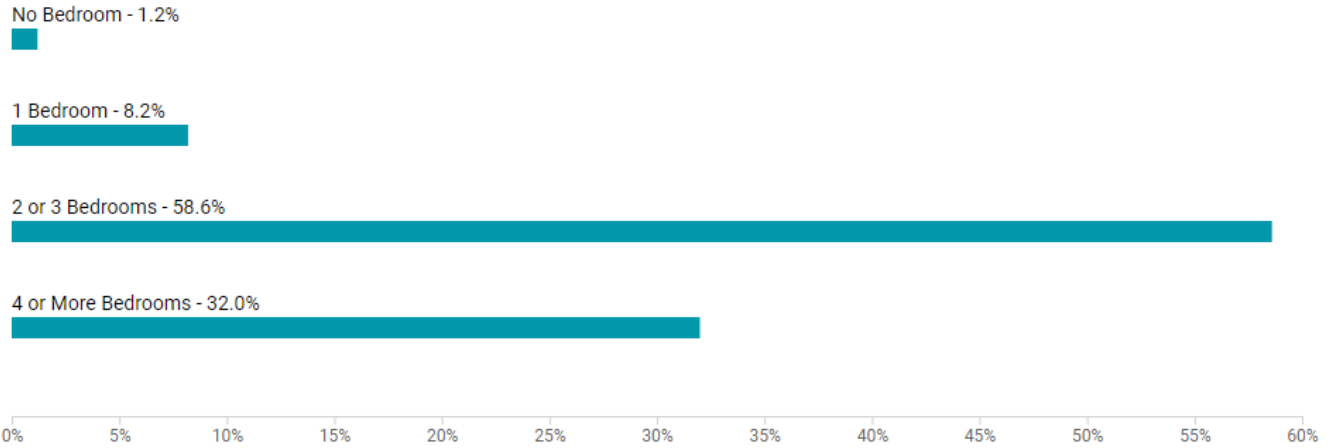


Chart Survey/Program: 2019 ACS 5-Year Estimates Subject Tables



Bachelor's Degree Or Higher 60.0%

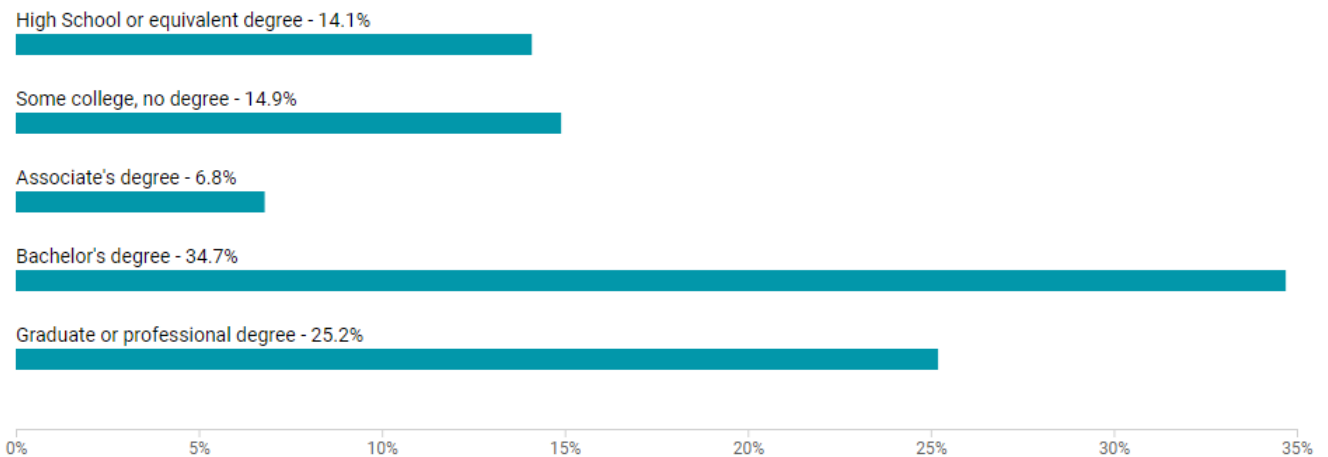
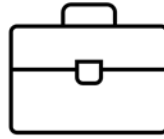


Chart Survey/Program: 2019 ACS 5-Year Estimates Data Profiles



Employment Industry

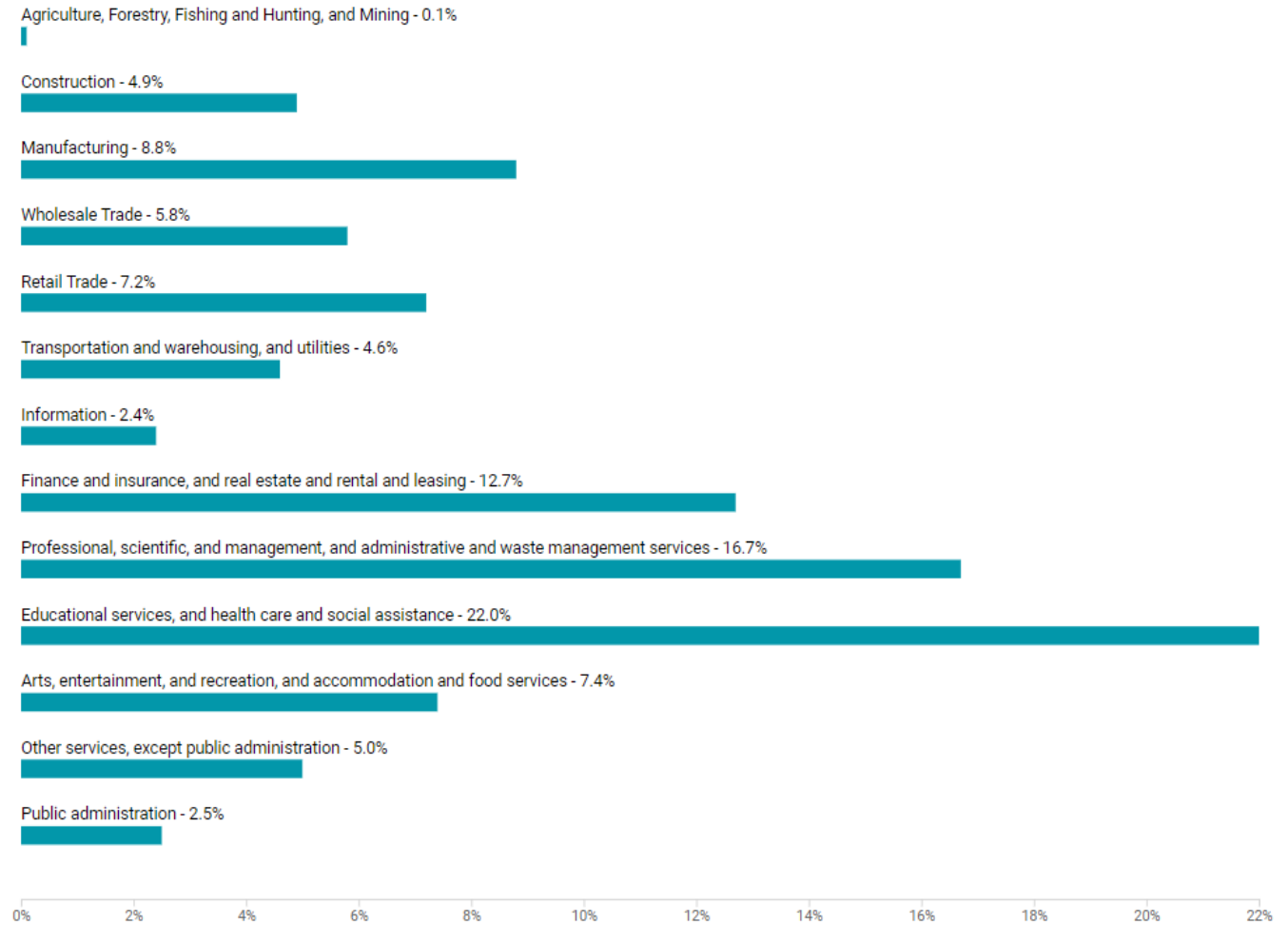
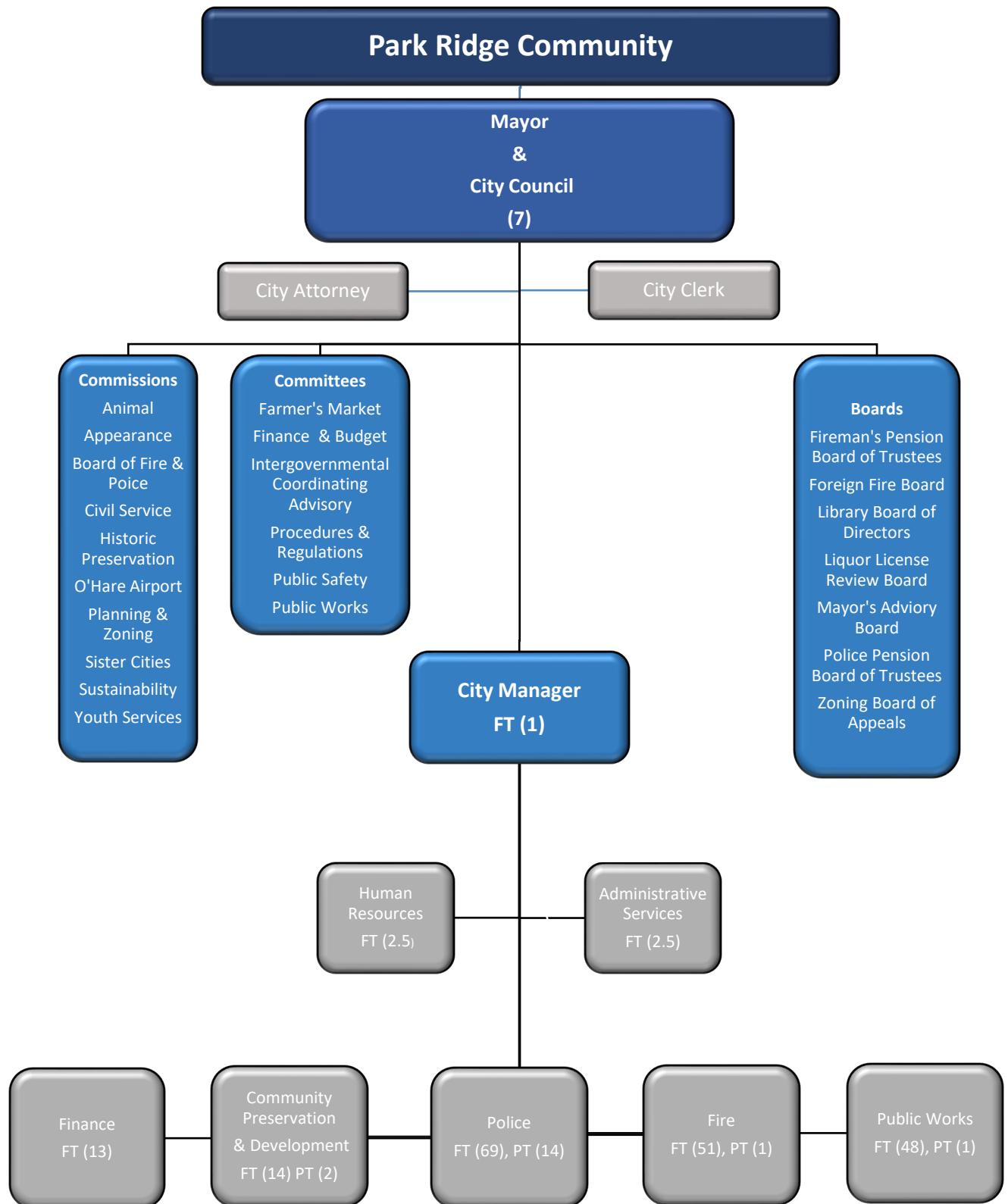


Chart Survey/Program: 2019 ACS 5-Year Estimates Data Profiles

As in year's past, the City continues to base its fiscal and operational decisions on the City's six strategic priority areas as determined through a strategic planning process. The FY2022 budget reflects the City's efforts to maximize limited resources to meet objectives within the applicable strategic priority areas. While remaining vigilant in the assessment of COVID-19's ongoing impact to City operations and resources, the FY2022 budget shows the City's determination to plan and execute for continuous improvements throughout the organization. Some of these improvements include enhancements to the City's Enterprise Resource Planning software, economic development initiatives, operationally efficient improvements to the Police Station, design and engineering for Fire Station renovations, and resumption of the green alley program. The FY2022 budget also reflects the City's commitment to maintaining high levels of ongoing services focused on public safety, economic development, community preservation, maintenance of public infrastructure, customer service, and general administration.







Joseph Gilmore
City Manager

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OFFICE OF THE CITY MANAGER

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It is my pleasure to present the budget for the City of Park Ridge for the Fiscal Year ending December 31, 2022.

The FY22 budget is the first constructed on a standard calendar fiscal year. The move to a calendar fiscal year was the appropriate thing to do for the long-term health of the organization. Aligning the budget with the City's primary revenue sources makes financial forecasting more accurate, and eliminates project timing challenges. Many capital intensive projects throughout the City are in process in the spring - ending the fiscal year on April 30 created the need for many budget amendments and carryovers, and at times delayed the RFP process.

For all of the long-term benefits of moving to a December 31 fiscal year end, the short-term disadvantages include difficulty in year-over-year comparisons. Not only was SY21 a shortened eight-month period, the seasonality of our operations exacerbate the variances. The other anomaly that impacted both FY21 (May 1, 2020 – April 30, 2021) and SY21 (May 1, 2021 – December 31, 2021) was the COVID-19 Pandemic. This twenty-month period was unprecedented and made revenue budgeting very challenging.

In spite of all these challenges, I'm proud of the fact that the City continued to provide essential services to our residents and customers, and that City Hall never closed throughout the pandemic. Providing City services in a safe and responsible manner to this community, co-leading an area wide vaccination site, continuing to make progress on our Strategic Goals, and maintaining fiscal integrity, is a testament to City Staff and the City Council's leadership. The impact of the pandemic is ongoing but many positive developments make the future of the City's operations and finances, less uncertain.

Property tax levy and historical perspective

One of the challenges of our previous fiscal year (May-April) structure, was the timing mismatch of the levy and budget process. The budget was historically approved in March or April, and the levy was approved in December. Aligning the budget and levy was the primary motivation in moving to a calendar fiscal year.

It has been well documented, and referenced in several previous budget messages, that the City was able to build fund balances in excess of our target. Strategic planning determined that excess fund balances would be drawn down methodically, through a combination of levy reductions and increased spending on deferred infrastructure and value-added projects. The next three budget years followed this course and the City was able to provide levy reductions as follows: December 2016 (-8.1%), December 2017 (-9.0%), and December 2018 (-10.0%).

In December 2019, we began to raise the levy to avoid an abrupt and more significant increase if another year or more of deficit spending eroded the remaining fund balances. The December 2018 General Fund

levy was \$3.1M, which was 33% lower than it had been four years prior. The December 2019 levy was approved at a 6.4% increase, and the December 2020 levy was increased by 5%, although that increase related entirely to pension funding and actually included a reduction in the General Fund.

Increases in 2019 and 2020 were intended to begin to transition the organization back to revenue levels needed to sustain operations. In December 2019 we had no knowledge of COVID-19 or the role it would begin to play just a few months later. The FY21 budget included well over \$1M in contingency items, which were not pursued. Later, a conservative approach to budgeting revenue was taken in SY21, along with curtailed expenditure spending, given the uncertainty of COVID-19's impact on the economy. Since the past few years have performed better than budgeted, the General Fund balance was reduced, but not as much as planned. While a modest 0.91% levy increase was initially proposed for FY22, it was ultimately decided to keep the levy flat. The FY22 budgeted deficit is \$2.14M (similar to FY20 pre-pandemic levels).

In our effort to reduce Fund Balances in excess of our targets, the Water Fund balance has been reduced from \$6.9M (FY18) to \$3.4M (SY21), relating to increased water main replacement and the rollout of the AMI project. Similarly, the Sewer Fund balance has been reduced from \$3.8M (FY19) to \$2.7M (SY21), relating to increased sewer lining and the Marvin Parkway flood mitigation project. General Fund balance has been reduced from \$21.8M (FY18) to \$20.0M (SY21).

FY2022 Budget

The FY22 Proposed Budget includes a General Fund deficit of \$2.14M, and an All Fund deficit of \$1.7M. We are at a transition point when we need to start slowing the deficit spending so that the pendulum does not swing from excess to shortfalls in our fund balances in the coming years. This tapering effect is forecasted to occur primarily through a combination of modest levy increases, major capital project bond funding, and new revenue source generation. There are no net 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 FY22 goals and objectives, cross referenced to the strategic priority area, a sample of which follows.

Capital & Infrastructure Investments

- Fire station renovations
- Police sally port addition
- Public works service center roof and A/C replacement
- Green alley pilot program

Financial Stability

- Economic development branding initiative
- Asset inventory and purchase model

Workforce Development

- Implement employee self service
- Reinstate training opportunities eliminated due to COVID
- Annual compensation table adjustment for non-union personnel

Technology Enhancements

- Move to all-digital workflow
- Upgrade EnerGov and Munis to off premise hosts
- Implement ERP system enhancements

Quality Customer Service

- Mitigate impact of COVID-19 for staff and residents
- Initiate additional traffic bureau personnel
- Additional online payment and business transaction opportunities

Community Outreach

- Complete Comprehensive Plan update
- Update building codes

Conclusion

The FY22 Budget has been carefully constructed to be consistent with the policies and vision established by the City Council. This budget strikes a financially responsible balance, improves customer service, and is responsive to our employees and the residents we serve.

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 2022.

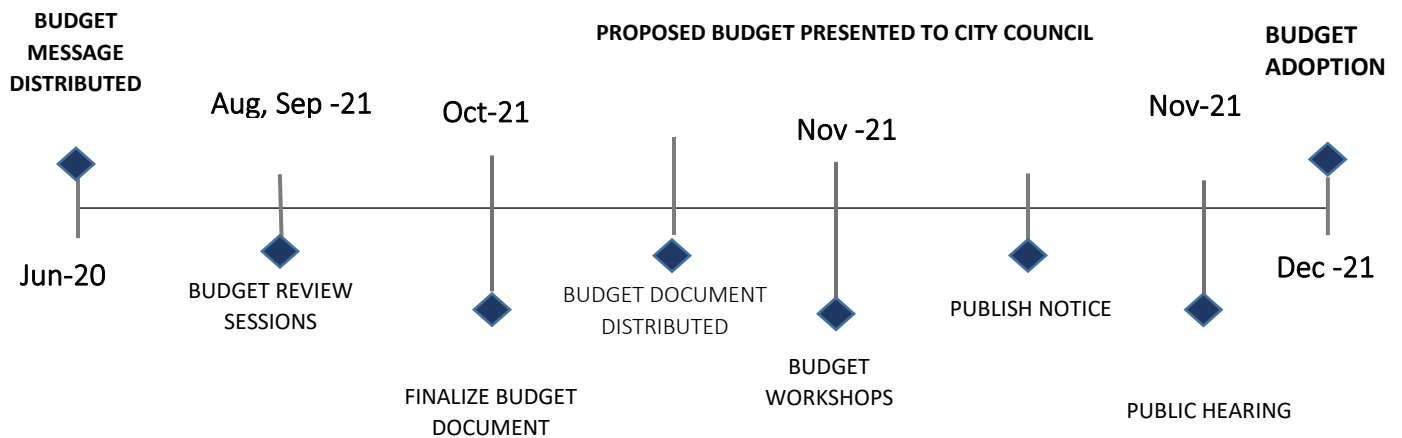
Sincerely,



City Manager

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 FY2022 process. In accordance with statutory requirements, a public hearing notice was published announcing the date and time of the hearing to obtain any comments from residents or the general public. The tentative 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. The Budget Ordinance was prepared and passed, and the budget was legally enacted by said Ordinance.



FY2022 Budget Timeline	
June 8, 2021	Distributed FY2022 Budget Memos to City Manager and Department Heads
June 18, 2021	Draft FY22 – FY25 Capital Improvement Plan available for review
August 2, 2021	Deadline for submission of FY2022 departmental budget data in financial system
August 16 – 17, 2021	Budget review meetings with Finance Department and Department Heads
August 27, 2021	Finance Department submits proposed FY2022 Budget to City Manager for review
September 7, 2021	City Manager provides Finance Department with review comments
September 10, 2021	Finance Department sends proposed FY2022 budget to departments for review
September 17, 2021	Departments provide Finance Department with budget review comments
November 2, 2021	Finance Department provides final proposed FY2022 budget to City Manager
November 5, 2021	Proposed FY2022 Budget uploaded to City's website
November 10, 2021	City Council Budget Workshop #1
November 17, 2021	City Council Budget Workshop #2
November 25, 2021	Published Legal Notice of Public Hearing on City Budget
December 6, 2021	Public Hearing on the Proposed Budget and Budget Ordinance adopted by City Council
December 31, 2021	City Clerk to file the Budget Ordinance with the County of Cook
January 1, 2022	Fiscal Year 2022 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 Parking Fund this emergency amount shall be \$50,000, 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 eighteen (18) 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 –

- ✓ *General Fund* – primary operating fund, accounting for all financial resources, except those required to be accounted for in another fund
- ✓ *Special Revenue Funds* – account for revenue sources that are restricted to expenditures for a specific purpose (not including expendable trusts or major capital projects)
- ✓ *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
- ✓ *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 –

- ✓ *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
- ✓ *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 FY2022 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 2022 Budget Expenditures \$76,960,156			
Governmental Funds		Proprietary Funds	
<i>General Fund</i>	\$38,798,436	<i>Enterprise Funds -</i>	
<i>Special Revenue Funds</i>		Parking	\$ -
Dempster TIF	1,000	Water	9,963,927
Motor Fuel Tax	1,900,000	Sewer	2,459,607
Uptown TIF	3,435,494	<i>Internal Service Funds -</i>	
IMRF	579,747	MERF	1,030,400
FICA	1,004,521	IT Replacement	380,395
Municipal Waste	3,212,156	Employee Benefits	4,239,214
Asset Forfeiture	-		
Foreign Fire Insurance	85,000		
<i>Capital Project Funds</i>		Component Units	
Capital Improvements	2,370,000	<i>Library</i>	\$4,556,471
<i>Debt Service Funds</i>			
Debt Service 2015A	1,101,350		
Debt Service 2016	1,842,438		

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:

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

Non-Major Governmental Funds

The City has five non-major funds as follows:

- ✓ *Dempster TIF Fund* – accounts for the revenues and expenditures related to the Dempster TIF District
- ✓ *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
- ✓ *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
- ✓ *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
- ✓ *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
- ✓ *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
- ✓ *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
- ✓ *Debt Service Fund 2015A and 2016* – accounts for the accumulation of resources for the payment of general long-term debt principal, interest and related costs

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	✓	✓	✓	✓	✓	✓
Dempster TIF	✓	✓				✓
Motor Fuel Tax		✓			✓	
Uptown TIF	✓	✓				✓
IMRF		✓				
FICA		✓				
Municipal Waste					✓	
Asset Forfeiture				✓		
Foreign Fire Insurance						
Capital Improvements			✓	✓	✓	
Debt Service 2015A		✓				
Debt Service 2016		✓				
Parking		✓			✓	
Water		✓			✓	
Sewer		✓			✓	
MERF			✓	✓	✓	
IT Replacement	✓	✓				
Employee Benefits	✓	✓				
Library	✓	✓				

Changes in Fund Balance

Below is an analysis of the more significant changes in fund balance in the City's major funds when comparing FY2022 ending fund balance to prior year's ending fund balance.

General Fund – Fund balance within the General Fund has remained relatively constant between FY2020 and SY2021. An intended draw on fund balance is reflected in the FY2022 budget in order to fund the capital projects and equipment purchases included in the FY2022 budget. Projected fund balance at the end of FY2022 is forecasted at approximately \$17.84 million, or 49.88% of annual recurring operating expenditures.

Uptown TIF Fund – The City has maintained a significant fund balance in its Uptown TIF Fund in Fiscal Years 2020 and 2021, as well as in SY2021. The main revenue source of this fund is incremental property taxes, with FY2022 budgeted revenues of \$4,400,408. Expenditures of this fund consist of transfers to the City's Debt Service Fund, Series 2015A and Debt Service Fund, Series 2016 to provide funding for principal and interest payments due on debt issued for TIF related purposes. The amount budgeted for this transfer in FY2022 is \$2,943,788. Available fund balance has not been distributed as surplus as it has been designated for the repayment of the outstanding TIF related debt.

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. An intended draw down of fund balance occurred in SY2021, leaving a projected fund balance of \$16,822 at the end of SY2022. FY2022 budgeted revenues of \$3,212,228 and budgeted expenditures of \$3,212,156 leave a FY2022 estimated ending fund balance of \$16,384.

City of Park Ridge
Fiscal Year 2022 Budget
Fund Balance Analysis

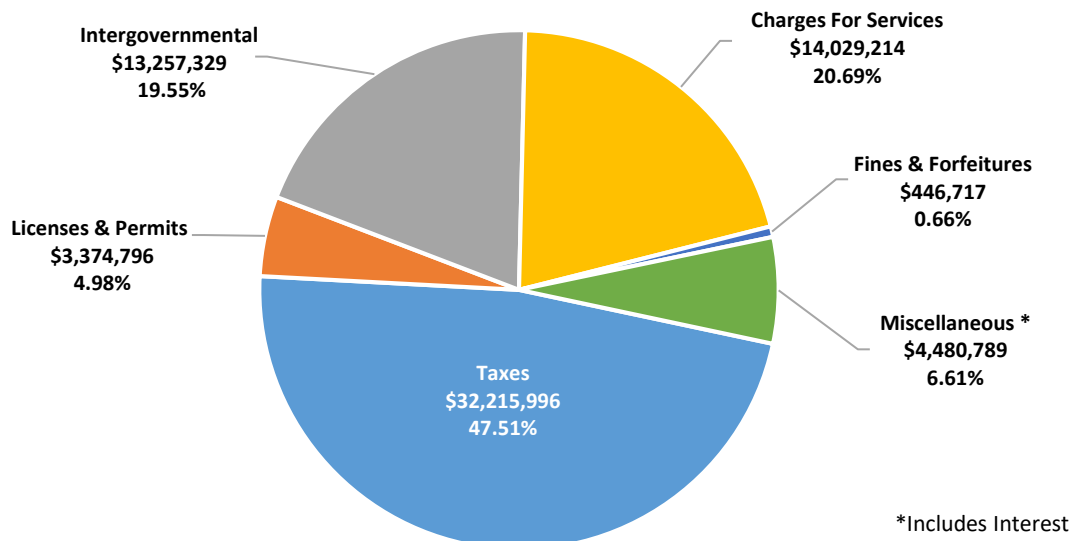
	Projected Fund Balance SY2021	Budgeted Revenues	Budgeted Expenditures	Projected Fund Balance FY2022
General Operating				
General Fund	\$ 19,982,474	\$ 36,656,354	\$ 38,798,436	\$ 17,840,392
Special Revenue				
Dempster TIF Fund	267,531	346,975	1,000	613,506
Motor Fuel Tax Fund	3,118,271	1,850,324	1,900,000	3,068,595
Uptown TIF Fund	5,379,424	4,401,840	3,435,494	6,345,770
IMRF Fund	42,123	649,768	579,747	112,144
FICA Fund	566,526	1,004,660	1,004,521	566,665
Municipal Waste Fund	16,822	3,212,228	3,212,156	16,894
Asset Forfeiture Fund	979	26	-	1,005
Foreign Fire Insurance Fund	75,203	72,007	85,000	62,210
Capital Projects				
Capital Improvements and Equipment Fund	15,215	2,370,000	2,370,000	15,215
Debt Service				
Debt Service 2012B Fund	-	-	-	-
Debt Service 2015A Fund	-	1,101,350	1,101,350	-
Debt Service 2016 Fund	-	1,842,438	1,842,438	-
Enterprise				
Parking Fund	-	-	-	-
Water Fund	3,365,348	10,601,583	9,963,927	4,003,004
Sewer Fund	2,658,215	1,883,581	2,459,607	2,082,189
Internal Service				
MERF Fund	2,471,779	748,130	1,030,400	2,189,509
Information Technology Replacement Fund	890,229	65,181	380,395	575,015
Employee Benefits Fund	1,958,881	4,234,928	4,239,214	1,954,595
Component Unit				
Library Fund	3,732,516	4,205,277	4,556,471	3,381,322
TOTAL ALL FUNDS	\$ 44,541,540	\$ 75,246,650	\$ 76,960,156	\$ 42,828,034

City of Park Ridge
Fiscal Year 2022 Budget
Changes in Fund Balance

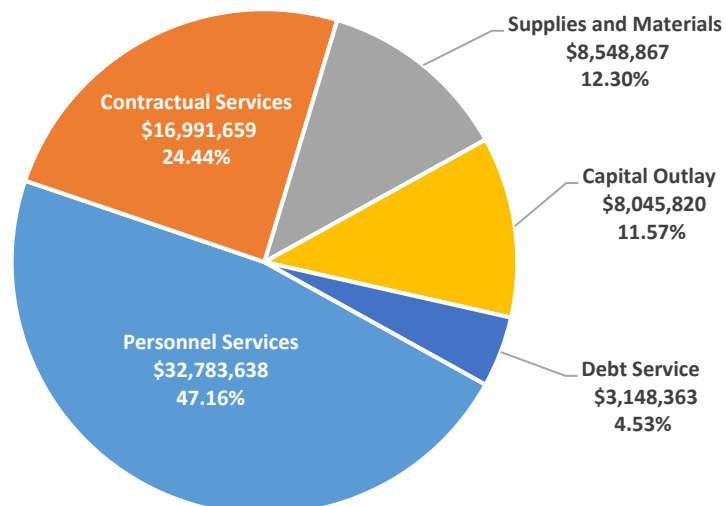
	Audited Fund Balance FY2020	Audited Fund Balance FY2021	Projected Fund Balance SY2021	Projected Fund Balance FY2022
General Operating				
General Fund	\$ 19,083,221	\$ 20,628,080	\$ 19,982,474	\$ 17,840,392
Special Revenue				
Dempster TIF Fund	104,799	104,009	267,531	613,506
Motor Fuel Tax Fund	1,350,887	2,971,905	3,118,271	3,068,595
Uptown TIF Fund	5,914,971	7,059,140	5,379,424	6,345,770
IMRF Fund	106,248	167,522	42,123	112,144
FICA Fund	732,774	762,934	566,526	566,665
Municipal Waste Fund	628,027	672,853	16,822	16,894
Asset Forfeiture Fund	122,782	128,962	979	1,005
Foreign Fire Insurance Fund	54,540	51,973	75,203	62,210
Capital Projects				
Capital Improvements and Equipment Fund	-	-	15,215	15,215
Debt Service				
Debt Service 2012B Fund	-	-	-	-
Debt Service 2015A Fund	28,183	-	-	-
Debt Service 2016 Fund	(9,435)	-	-	-
Enterprise				
Parking Fund	(681,525)	(943,348)	-	-
Water Fund	6,092,421	4,698,330	3,365,348	4,003,004
Sewer Fund	4,048,996	3,733,621	2,658,215	2,082,189
Internal Service				
MERF Fund	3,945,607	2,638,599	2,471,779	2,189,509
Information Technology Replacement Fund	1,122,707	1,034,814	890,229	575,015
Employee Benefits Fund	1,736,921	2,101,541	1,958,881	1,954,595
Component Unit				
Library	4,544,860	4,828,355	3,732,516	3,381,322
TOTAL ALL FUNDS	\$ 48,926,988	\$ 50,639,294	\$ 44,541,540	\$ 42,828,034

Total FY2022 revenues for all budgeted City funds amount to \$75,245,650 and total FY2022 expenditures for all budgeted City funds amount to \$76,960,156. Total revenues and total expenditures include interfund transfers between funds in the total amount of \$7,841,810. Below is a summary of FY2022 revenues and expenditures by type.

FY2022 Revenues by Type - All Funds (excluding Interfund Transfers)



FY2022 Expenditures by Type - All Funds (excluding Interfund Transfers)



City of Park Ridge
Fiscal Year 2022 Budget
Revenue and Expenditure Summary - by Fund

	FY2022 Budgeted Revenues	FY2022 Budgeted Expenditures	Variance
General			
General Fund	\$ 36,656,354	\$ 38,798,436	\$ (2,142,082)
Special Revenue			
Dempster TIF Fund	346,975	1,000	345,975
Motor Fuel Tax Fund	1,850,324	1,900,000	(49,676)
Uptown TIF Fund	4,401,840	3,435,494	966,346
IMRF Fund	649,768	579,747	70,021
FICA Fund	1,004,660	1,004,521	139
Municipal Waste Fund	3,212,228	3,212,156	72
Asset Forfeiture Fund	26	-	26
Foreign Fire Insurance Fund	72,007	85,000	(12,993)
Capital Projects			
Capital Improvements and Equipment Fund	2,370,000	2,370,000	-
Debt Service			
Debt Service 2012B Fund	-	-	-
Debt Service 2015A Fund	1,101,350	1,101,350	-
Debt Service 2016 Fund	1,842,438	1,842,438	-
Enterprise			
Parking Fund	-	-	-
Water Fund	10,601,583	9,963,927	637,656
Sewer Fund	1,883,581	2,459,607	(576,026)
Internal Service			
MERF Fund	748,130	1,030,400	(282,270)
Information Technology Replacement Fund	65,181	380,395	(315,214)
Employee Benefits Fund	4,234,928	4,239,214	(4,286)
Component Unit			
Library Fund	4,205,277	4,556,471	(351,194)
TOTAL ALL FUNDS	\$ 75,246,650	\$ 76,960,156	\$ (1,713,506)

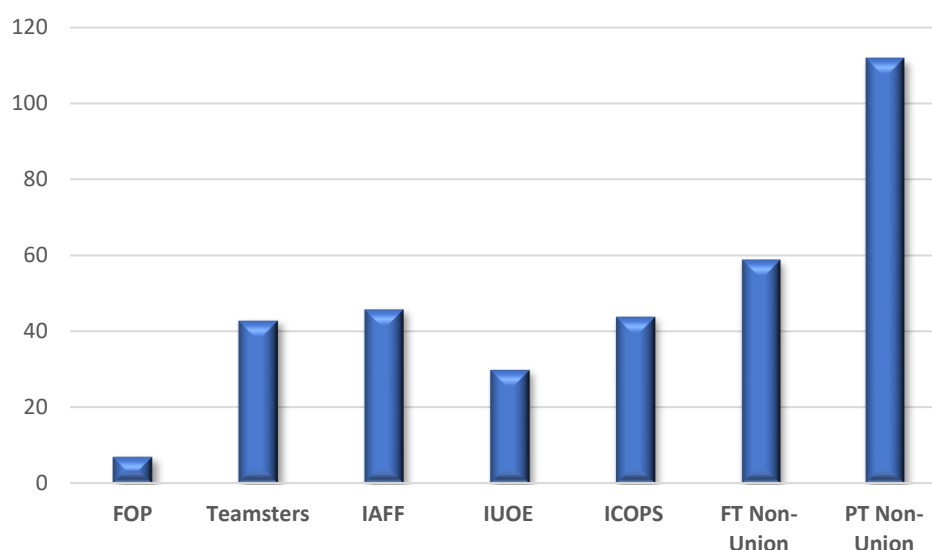
City of Park Ridge
Fiscal Year 2022 Budget

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

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
Taxes	\$ 27,385,410	\$ 31,085,357	\$ 16,282,964	\$ 17,571,663	\$ 31,815,996
Licenses and Permits	3,273,010	3,284,938	2,359,025	2,826,047	3,374,796
Intergovernmental	11,175,947	13,688,959	8,658,301	10,595,220	13,257,329
Charges For Services	13,793,894	13,583,426	9,712,750	9,604,242	14,029,214
Fines And Forfeitures	421,145	323,474	192,500	341,789	446,717
Interest Income	426,987	39,986	26,093	8,816	11,558
Miscellaneous Revenues	5,065,379	5,122,740	2,865,315	2,882,242	4,469,231
Total Revenues	\$ 61,541,773	\$ 67,128,880	\$ 40,096,948	\$ 43,830,019	\$ 67,404,841
Expenditures					
Personnel Services	30,048,729	30,669,480	21,512,871	20,652,596	32,783,638
Contractual Services	14,833,958	15,234,262	11,403,291	10,840,629	16,991,659
Supplies and Materials	7,383,045	7,779,977	6,077,143	5,747,871	8,220,567
Other	7,093	88,280	487,988	2,333	328,300
Debt Service	3,207,921	3,175,962	3,103,326	3,083,326	3,148,363
Capital Outlay	7,465,237	8,523,306	9,293,276	9,601,018	7,645,820
Total Expenditures	\$ 62,945,983	\$ 65,471,268	\$ 51,877,895	\$ 49,927,773	\$ 69,118,347
Excess (Deficiency) of					
Revenues Over Expenses:	(1,404,210)	1,657,612	(11,780,947)	(6,097,754)	(1,713,506)
Other Financing Sources (Uses)					
Contribution from Sewer	45,741	59,486	44,880	44,880	84,657
Contribution from Enterprise	1,392,891	1,487,507	1,163,995	1,163,995	1,630,764
Contribution from Parking	18,967	24,076	-	-	-
Contributions	-	-	510,000	1,338,755	-
Transfers In	4,457,936	4,008,541	4,138,059	4,138,059	6,126,388
Transfers Out	(5,733,158)	(5,579,609)	(5,856,934)	(6,685,689)	(7,841,810)
Gain/(Loss) on Sale of Assets	54,658	54,692	-	-	-
Total Other Financing Sources (Uses)	\$ 237,035	\$ 54,693	\$ -	\$ -	\$ -
Net Income (Loss)	(1,167,175)	1,712,306	(11,780,947)	(6,097,754)	(1,713,506)
Beginning Fund Balance	50,094,162	48,926,988	50,639,294	50,639,294	44,541,540
Ending Fund Balance	\$ 48,926,988	\$ 50,639,294	\$ 38,858,347	\$ 44,541,540	\$ 42,828,034

The total cost of compensation for the City's personnel represents the largest component of the City's overall expenditure budget. The FY2022 budget reflects total compensation costs in the amount of \$38,246,142 and a total personnel count of 229 full-time and 112 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 full-time employee population consists of both union and non-union employees (positions), as shown below.



- ✓ *Illinois Fraternal Order of Police Labor Council (FOP) – Police Sergeants* - The current Police Sergeants' FOP collective bargaining agreement expires on April 30, 2022. This contract provided for a 2.00% wage adjustment on July 10, 2019, May 1, 2020 and May 1, 2021. 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".
- ✓ *Teamsters Local No. 700 – Patrol Officers* - The Police Officers' Teamsters collective bargaining agreement expired on April 30, 2021. A new collective bargaining agreement is currently being negotiated with the Metropolitan Alliance of Police (MAP), with a tentative approval date of the spring of 2022.
- ✓ *International Association of Fire Fighters, AFL-CIO (IAFF) – Firefighters, Firefighters/Paramedics, Lieutenants* - The current Firefighter, IAFF collective bargaining agreement was settled in November of 2021, with a contract term of May 1, 2021 – 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.
- ✓ *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.

- ✓ 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 17 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.
- ✓ *Non-Union Personnel* – Non-union wages were adjusted by 1.0% effective January 1, 2022. 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	FY2021 Actual			SY2021 Projected			FY2022 Budget		
	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Legislative	-	9.00	2.25	-	9.00	2.25	-	9.00	2.25
Administration*			6.00			6.00	6.00	-	6.00
Finance			13.00			13.00	11.00	-	13.00
Police			81.25			81.25	70.00	13.00	81.25
Fire			52.25			52.25	51.00	2.00	52.25
Public Works**			48.50			48.50	50.00	2.00	48.50
CP&D			14.75			14.75	14.00	4.00	14.75
Library			47.55			49.50	27.00	41.00	48.66

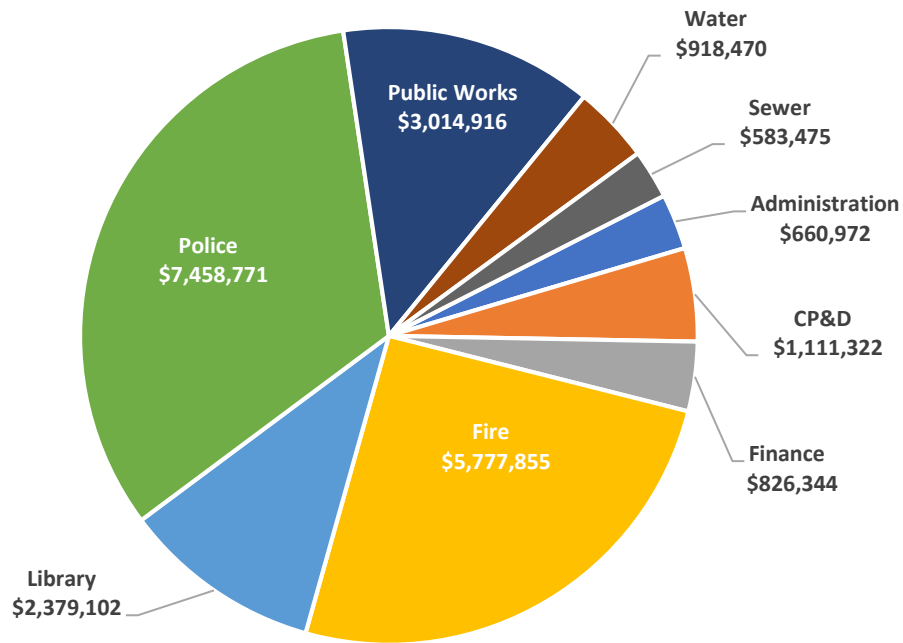
*Includes Human Resources

**Includes Municipal Waste, Parking, Water, Sewer

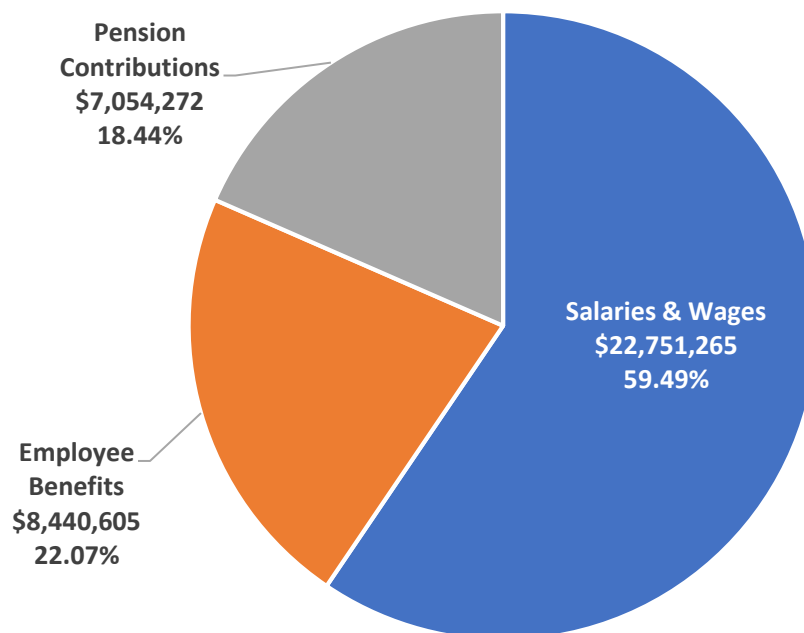
The City did not have any significant changes in full part-time positions counts in FY2021, SY2021 or FY2022.

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

FY2022 Salaries and Wages



FY2022 Total Personnel Costs



In addition to the wage and salary increases noted above, the FY2022 Budget reflects the following personnel assumptions:

- ✓ Illinois Municipal Retirement Fund (IMRF) contribution rate for non-public safety employees - 5.54%, resulting in City contributions of \$557,481
- ✓ Police and Fire Pension contributions of \$2,852,292 and \$2,610,212, respectively, based on April 30, 2021 actuarial valuations
- ✓ HMO 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, 2022 insurance renewal premiums will see an increase of approximately 2.0% 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 2022 Budget
Fiscal Year 2022 Summary of Wages

REGULAR WAGES

Department	FY20 Actual	FY21 Actual	SY21 Revised Budget	SY21 Forecast	FY22 Proposed Budget
Legislative	\$ 29,400	\$ 29,400	\$ 19,600	\$ 19,600	\$ 29,400
Administration	320,840	353,187	241,150	233,894	399,964
Human Resources	133,514	194,508	129,397	129,397	224,108
Finance	691,332	737,165	515,625	517,597	824,844
Police	6,323,979	6,429,127	4,676,389	4,676,389	7,043,771
Fire	5,051,340	5,099,882	3,602,111	3,602,111	5,447,855
Public Works	2,660,430	2,676,055	1,921,997	1,910,497	2,808,916
CP&D	955,061	952,907	678,452	678,452	1,105,322
Municipal Waste	49,627	52,130	30,106	30,000	-
Parking	123,630	105,330	-	-	-
Water and Sewer	1,032,574	1,078,057	727,483	728,233	1,346,983
Library	2,163,383	2,048,505	1,620,686	1,366,000	2,379,102
Total Regular Wages	\$ 19,535,109	\$ 19,756,253	\$ 14,162,996	\$ 13,892,170	\$ 21,610,265

OVERTIME

Department	FY20 Actual	FY21 Actual	SY21 Revised Budget	SY21 Forecast	FY22 Proposed Budget
Administration	\$ 11,385	\$ 3,565	\$ 3,000	\$ 3,000	\$ 6,500
Human Resources	-	1,408	1,000	1,000	1,000
Finance	301	75	1,400	700	1,500
Police	351,559	397,595	250,879	250,879	415,000
Fire	429,622	367,430	215,000	215,000	330,000
Public Works	100,633	201,926	61,000	56,000	206,000
CP&D	3,976	3,462	2,000	3,500	6,000
Water and Sewer	130,381	158,705	113,500	103,500	175,000
Library	-	-	-	-	-
Total Overtime	\$ 1,027,857	\$ 1,134,166	\$ 647,779	\$ 633,579	\$ 1,141,000

TOTAL WAGES

Legislative	\$ 29,400	\$ 29,400	\$ 19,600	\$ 19,600	\$ 29,400
Administration	332,225	356,752	244,150	236,894	406,464
Human Resources	133,514	195,916	130,397	130,397	225,108
CP&D	959,038	956,368	680,452	681,952	1,111,322
Finance	691,632	737,241	517,025	518,297	826,344
Police	6,675,539	6,826,722	4,927,268	4,927,268	7,458,771
Fire	5,480,962	5,467,312	3,817,111	3,817,111	5,777,855
Public Works	2,761,063	2,877,981	1,982,997	1,966,497	3,014,916
Municipal Waste	49,627	52,130	30,106	30,000	-
Parking	123,630	105,330	-	-	-
Water and Sewer	1,162,954	1,236,763	840,983	831,733	1,521,983
Library	2,163,383	2,048,505	1,620,686	1,366,000	2,379,102
Total Wages	\$ 20,562,966	\$ 20,890,420	\$ 14,810,775	\$ 14,525,749	\$ 22,751,265

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.

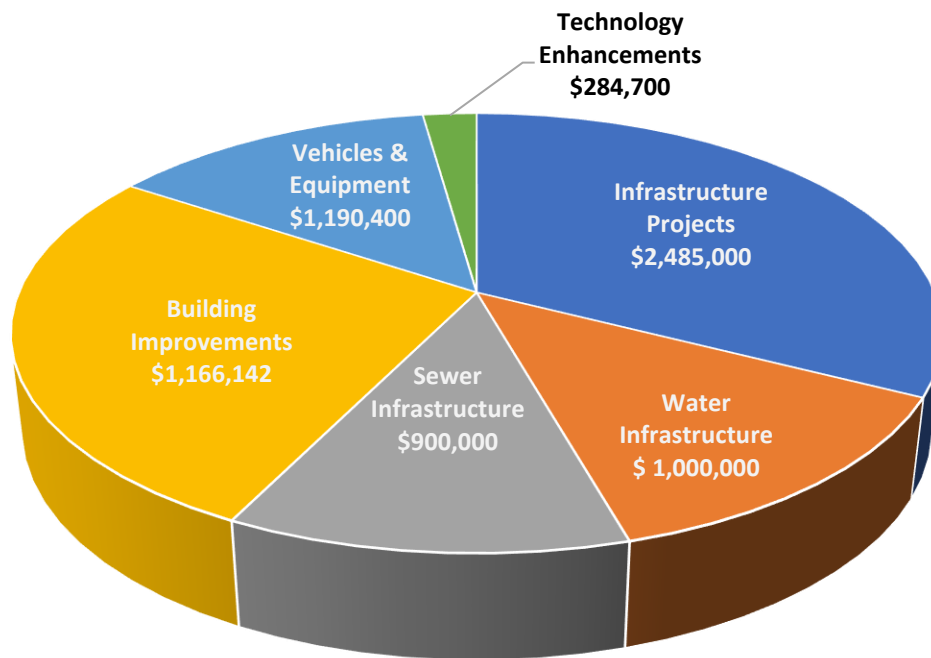
Once the CIP has been updated, projects for the upcoming budget year are prioritized based on the City’s overall goals, department priorities and anticipated funding. The final CIP, including project requests and funding for the upcoming budget year, is presented to the City Council based on a consensus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

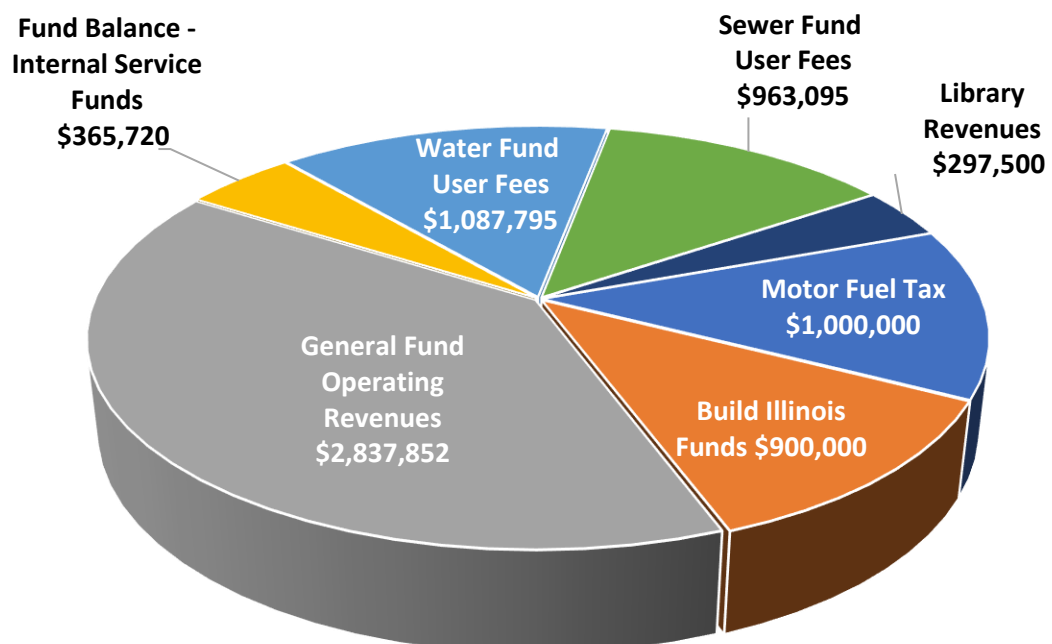
Staff intends to create an expanded CIP in FY2022 that will provide a significant increase in detailed information regarding all capital assets owned or maintained by the City. The current plan provides planned projects for FY2022, funding sources for the FY2022 planned projects, and proposed projects for FY2023 – FY2025.

The City’s FY2022 CIP amounts to \$7,645,820, and accounts for several projects that were temporarily delayed due to the COVID-19 pandemic. A summary of the City’s multi-year CIP, as well as funding sources for FY2022 projects, is described below. A description of the larger, one-time FY2022 projects is also presented below, along with detailed multi-year CIP.

FY2022 Capital Improvement Projects



FY2022 CIP Funding Sources



City of Park Ridge
Fiscal Year 2022 Budget
Multi-Year Capital Improvement Plan

<i>Motor Fuel Tax Fund</i>	<i>Department</i>	<i>Revised Budget SY2021</i>	<i>Forecast SY2021</i>	<i>Budget FY2022</i>	<i>Budget FY2023</i>	<i>Budget FY2024</i>	<i>Budget FY2025</i>
Street Resurfacing	Public Works	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Rebuild Illinois - Street Resurfacing	Public Works	600,000	600,000	900,000	900,000	-	-
Motor Fuel Tax Fund Total		\$ 1,600,000	\$ 1,600,000	\$ 1,900,000	\$ 1,900,000	\$ 1,000,000	\$ 1,000,000
<i>Water Fund</i>	<i>Department</i>	<i>Revised Budget SY2021</i>	<i>Forecast SY2021</i>	<i>Budget FY2022</i>	<i>Budget FY2023</i>	<i>Budget FY2024</i>	<i>Budget FY2025</i>
Water Main Infrastructure	Public Works	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Advanced Metering Infrastructure (AMI)	Finance	950,000	1,334,354	-	-	-	-
Water Fund Total		\$ 1,950,000	\$ 2,334,354	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<i>Sewer Fund</i>	<i>Department</i>	<i>Revised Budget SY2021</i>	<i>Forecast SY2021</i>	<i>Budget FY2022</i>	<i>Budget FY2023</i>	<i>Budget FY2024</i>	<i>Budget FY2025</i>
Sewer Lining	Public Works	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Dempster Storm Sewer Construction	Public Works	-	-	300,000	-	-	-
Marvin Parkway Underground Sewer Storage	Public Works	2,200,000	2,000,000	-	-	-	-
<u>FY21 Carry-Over</u>							
Marvin Parkway Underground Sewer Storage	Public Works	10,266	10,266	-	-	-	-
Sibley - Design	Public Works	58,516	30,000	-	-	-	-
Sewer Fund Total		\$ 2,868,782	\$ 2,640,266	\$ 900,000	\$ 600,000	\$ 600,000	\$ 600,000
<i>Capital Improvements and Equipment Fund</i>	<i>Department</i>	<i>Revised Budget SY2021</i>	<i>Forecast SY2021</i>	<i>Budget FY2022</i>	<i>Budget FY2023</i>	<i>Budget FY2024</i>	<i>Budget FY2025</i>
Life Safety Study - Police Front Entrance	Administration	\$ -	\$ -	\$ -	\$ 391,142	\$ -	\$ -
City Hall Workspace Remodel	Administration	30,000	30,000	225,000	225,000	225,000	-
Security Locks - Contingency Item	Administration	150,000	-	150,000	-	-	-
Station #35 and #36 Replacement Vehicle Exhaust Syst	Fire	-	-	50,000	-	-	-
Replacement of AEDs	Fire	-	-	-	35,000	-	-
Replacement of 5 Cardiac Monitors - Contingency Item	Fire	190,000	-	-	190,000	-	-
Replacement of Mobile Radios on Vehicles	Fire	60,000	35,000	-	-	-	-
Sidewalk Replacement	Public Works	175,000	160,000	175,000	175,000	175,000	175,000
Alley Restoration	Public Works	90,000	90,000	90,000	90,000	90,000	95,000
Green Alley Pilot Program	Public Works	-	-	320,000	-	-	-
Service Center Air Conditioning Unit	Public Works	-	-	150,000	-	-	-
Service Center Building Roof	Public Works	-	-	300,000	-	-	-
Salt Dome Roof	Public Works	-	-	85,000	-	-	-
Fire Station Renovation Design	Fire	-	-	300,000			
<u>FY21 Carry-Over</u>							
Life Safety- Sally Port	Police	335,000	102,000	525,000			
Self Contained Breathing Air (SCBA) Packs	Fire	259,184	259,184				
Green Alley Pilot - PHIII	Administration	30,240	-				
Capital Improvements and Equipment Fund Total		\$ 1,319,424	\$ 676,184	\$ 2,370,000	\$ 1,106,142	\$ 490,000	\$ 270,000

City of Park Ridge
Fiscal Year 2022 Budget
Multi-Year Capital Improvement Plan

Motor Equipment Vehicle Replacement Fund	Department	Revised Budget SY2021	Forecast SY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025
Pool Car CH002	Administration	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Building Inspector Vehicle CPD003	CP&D	24,000	27,449	-	-	-	-
Building Inspector Vehicle CPD006	CP&D	-	-	24,000	-	-	-
Health Inspector Vehicle CPD004	CP&D	24,000	27,449	-	-	-	-
Health Inspector Vehicle CPD005	CP&D	-	-	24,000	-	-	-
Emergency Response Vehicle FD200	Fire	-	-	-	325,000	-	-
Emergency Response Vehicle FD201	Fire	-	-	-	-	335,000	-
Emergency Response Vehicle FD401	Fire	-	-	-	-	150,000	-
Emergency Response Vehicle FD700	Fire	-	-	660,000	-	-	-
Emergency Response Vehicle FD701	Fire	-	-	-	-	-	750,000
Police Investigation Vehicle PD404	Police	-	-	-	-	38,000	-
Police Patrol Vehicle PD203	Police	45,000	36,924	-	-	-	-
Police Patrol Vehicle PD204	Police	45,000	36,924	-	-	-	-
Police Patrol Vehicle PD205	Police	45,000	36,924	-	-	-	-
Police Patrol Vehicle PD206	Police	45,000	36,924	-	-	-	-
Police Patrol Vehicle PD207	Police	45,000	36,924	-	-	-	-
Police Patrol Vehicle PD208	Police	-	-	46,000	-	-	-
Police Patrol Vehicle PD209	Police	-	-	46,000	-	-	-
Police Patrol Vehicle PD210	Police	-	-	-	46,000	-	-
Police Patrol Vehicle PD211	Police	-	-	-	46,000	-	-
Police Speed Trailer PD1000	Police	-	-	-	-	-	10,600
Grounds Maintenance Vehicle PW207	Public Works	-	-	-	-	32,500	-
Grounds Maintenance Vehicle PW606	Public Works	-	-	47,600	-	-	-
Grounds Maintenance Vehicle PW1005- Contingency I	Public Works	-	-	-	85,000	-	-
Grounds Maintenance Vehicle PW1006	Public Works	-	-	85,000	-	-	-
Grounds Maintenance Vehicle PW1008	Public Works	-	-	-	10,000	-	-
Public Works Administration Vehicle PW002	Public Works	-	-	27,000	-	-	-
Public Works Administration Vehicle PW003	Public Works	-	-	-	22,000	-	-
Street Maintenance Vehicle PW209	Public Works	-	-	-	-	63,000	-
Street Maintenance Vehicle PW408	Public Works	-	-	-	205,000	-	-
Street Maintenance Vehicle PW409	Public Works	-	-	-	205,000	-	-
Street Maintenance Vehicle PW411	Public Works	-	-	-	-	220,000	-
Street Maintenance Vehicle PW412	Public Works	-	-	-	-	205,000	-
Street Maintenance Vehicle PW413	Public Works	-	-	-	-	205,000	-
Street Maintenance Vehicle PW414	Public Works	-	-	-	-	205,000	-
Street Maintenance Vehicle PW607	Public Works	-	-	-	-	215,000	-
Street Maintenance Vehicle PW608	Public Works	-	-	-	215,000	-	-
Street Maintenance Vehicle PW609	Public Works	-	-	-	-	51,000	-
Street Maintenance Vehicle PW610	Public Works	-	-	-	-	171,800	-
Street Maintenance Vehicle PW1007	Public Works	-	-	21,800	-	-	-
Street Maintenance Vehicle PW1009	Public Works	-	-	-	8,800	-	-
Street Maintenance Vehicle PW1010	Public Works	-	-	-	8,800	-	-
Street Maintenance Vehicle PW1013	Public Works	-	-	-	-	8,800	-
Street Maintenance Vehicle PW1014	Public Works	-	-	-	-	8,800	-
Street Maintenance Vehicle PW1015	Public Works	-	-	-	-	8,500	-
Water Supply and Treatment Vehicle PW205	Public Works	-	-	24,000	-	-	-
Water Supply and Treatment Vehicle PW208	Public Works	-	-	-	-	32,500	-
Water Supply and Treatment Vehicle PW210	Public Works	-	-	-	-	75,000	-
Water Supply and Treatment Vehicle PW211	Public Works	-	-	-	-	75,000	-
Water Supply and Treatment Vehicle PW212	Public Works	-	-	-	-	95,000	-
Water Supply and Treatment Vehicle PW410	Public Works	-	-	-	205,000	-	-
Water Supply and Treatment Vehicle PW605	Public Works	230,000	230,000	-	-	-	-
Water Supply and Treatment Vehicle PW1011	Public Works	-	-	-	18,500	-	-
Water Supply and Treatment Vehicle PW1012	Public Works	-	-	-	25,000	-	-
Water Supply and Treatment Vehicle PW1016	Public Works	-	-	-	-	21,800	-
<u>FY21 Carry-Over</u>							
Vehicle Purchase - Snow and Ice Control (PW406)	Public Works	87,397	87,397				
Vehicle Purchase - Snow and Ice Control (PW407)	Public Works	87,397	87,397				
Vehicle Purchase w/Upfitting - Police (PD201)	Police	11,251	11,251				
Vehicle Purchase w/Upfitting - Police (PD202)	Police	11,251	11,611				
Motor Equip. Vehicle Replacement Fund Total		\$ 700,296	\$ 667,173	\$ 1,030,400	\$ 1,425,100	\$ 2,216,700	\$ 760,600

City of Park Ridge
Fiscal Year 2022 Budget
Multi-Year Capital Improvement Plan

Technology Replacement Fund	Department	Revised Budget SY2021	Forecast SY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025
Phone System Upgrade	IT	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -
Servers	IT	-	-	-	85,000	-	-
IT Equipment for Public Safety Vehicles	Police - Fire	2,000	-	-	20,000	-	-
Computer Equipment	IT	25,000	25,000	49,420	49,420	-	-
Printers (Managed Print Service)	IT	16,000	16,000	-	-	-	-
Data Center Room Fire Suppression System	IT	-	-	26,000	-	-	-
Network Software and Licensing	IT	6,700	6,700	-	-	-	-
Printers (Replacements)	IT	-	-	-	-	-	-
Uninterruptible Power Supply System	IT	1,500	1,500	-	-	-	-
Switches	IT	-	17,955	-	-	-	-
Backup	IT	-	19,425	-	-	-	-
Security Audit	IT	-	-	-	20,000	-	-
Email Security	IT	6,500	6,500	-	-	-	-
Scanners for Munis Finance TCM Application	Finance	-	-	-	-	-	-
WIFI Upgrade	IT	35,000	-	10,000	-	-	-
Barracuda Annual Storage Support	IT	4,126	4,126	-	-	-	-
Technology and Technology Infrastructure Improvement	IT	-	-	43,500	-	-	-
Squad Car Camera Replacement	Police	-	-	19,000	-	-	-
<u>FY21 Carry-Over</u>							
Computer Equipment	IT	137,765	47,500	-	-	-	-
Technology Replacement Fund Total		\$ 248,591	\$ 144,706	\$ 147,920	\$ 174,420	\$ -	\$ -
Library Fund	Department	Revised Budget SY2021	Forecast SY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025
Computer Equipment	Library	\$ -	\$ -	\$ 22,500	\$ -	\$ -	\$ -
Building Improvements	Library	-	-	275,000	-	-	-
Library Fund Total		\$ -	\$ -	\$ 297,500	\$ -	\$ -	\$ -
Totals		\$ 8,687,093	\$ 8,062,683	\$ 7,645,820	\$ 6,205,662	\$ 5,306,700	\$ 3,630,600

City of Park Ridge
Fiscal Year 2022 Budget
FY2022 Capital Project Description

Project # FY22-01
Project Name Street Resurfacing
Strategic Priority Area Capital Infrastructure Investments & 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)	SY21 Budget	SY21 Forecast	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	Budget Total
Construction/Repair	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000

City of Park Ridge
Fiscal Year 2022 Budget
FY2022 Capital Project Description

Project # FY22-02
Project Name Rebuild Illinois - Street Resurfacing
Strategic Priority Area Capital Infrastructure Investments & 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)	SY21 Budget	SY21 Forecast	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	Budget Total
Construction/Repair	600,000	600,000	900,000	900,000	-	-	2,400,000
Total	600,000	600,000	900,000	900,000	-	-	2,400,000

City of Park Ridge
Fiscal Year 2022 Budget
FY2022 Capital Project Description

Project # FY22-03
Project Name Water Main Infrastructure
Strategic Priority Area Capital Infrastructure Investments & 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)	SY21 Budget	SY21 Forecast	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	Budget Total
Construction/Repair	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000

City of Park Ridge
Fiscal Year 2022 Budget
FY2022 Capital Project Description

Project # FY22-04
Project Name Sewer Lining
Strategic Priority Area Capital Infrastructure Investments & 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)	SY21 Budget	SY21 Forecast	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	Budget Total
Construction/Repair	600,000	600,000	600,000	600,000	600,000	600,000	3,000,000
Total	600,000	600,000	600,000	600,000	600,000	600,000	3,000,000

City of Park Ridge
Fiscal Year 2022 Budget
FY2022 Capital Project Description

Project # FY22-05
Project Name Dempster Storm Sewer Construction
Strategic Priority Area Capital Infrastructure Investments & 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)	SY21 Budget	SY21 Forecast	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	Budget Total
Construction/Repair	-	-	300,000	-	-	-	300,000
Total	-	-	300,000	-	-	-	300,000

City of Park Ridge
Fiscal Year 2022 Budget
FY2022 Capital Project Description

Project # FY22-08
Project Name City Hall Workspace Remodel (Finance/Admin/PW/CP&D)
Strategic Priority Area Capital Infrastructure Investments & Improvements / Workforce Development
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)	SY21 Budget	SY21 Forecast	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	Budget Total
Construction/Repair	30,000	30,000	225,000	225,000	225,000	-	705,000
Total	30,000	30,000	225,000	225,000	225,000	-	705,000

City of Park Ridge
Fiscal Year 2022 Budget
FY2022 Capital Project Description

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

Department Public Works
Account(s) 5501021-949500, 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)	SY21 Budget	SY21 Forecast	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	Budget Total
Construction/Repair*	30,240	-	320,000	-	-	-	350,240
Total	30,240	-	320,000	-	-	-	350,240

* SY21 Budget and Forecast include FY21 Carry-Over

City of Park Ridge
Fiscal Year 2022 Budget
FY2022 Capital Project Description

Project # FY22-15
Project Name Service Center Building Roof
Strategic Priority Area Capital Infrastructure Investments & 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)	SY21 Budget	SY21 Forecast	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	Budget Total
Construction/Repair	-	-	300,000		-	-	300,000
Total	-	-	300,000	-	-	-	300,000

City of Park Ridge
Fiscal Year 2022 Budget
FY2022 Capital Project Description

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

Department Fire
Account(s) 5503062-996300

Description

The City would go out to bid for design work 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)	SY21 Budget	SY21 Forecast	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	Budget Total
Construction/Repair	-	-	300,000		-	-	300,000
Total	-	-	300,000	-	-	-	300,000

City of Park Ridge
Fiscal Year 2022 Budget
FY2022 Capital Project Description

Project # FY22-07
Project Name Life Safety - Sally Port
Strategic Priority Area Capital Infrastructure Investments & Improvements / Workforce Development
Fund Capital Improvements and Equipment Fund

Department Administration
Account(s) 5501021-949500

Description

City hired FGM Architects in FY18 to do a space needs study. Life safety and police station master plan were presented to Council on 11/13/2017. Numerous projects were approved and initiated in FY19 and into FY20 with more planned in FY21-FY22. In FY21 staff would like to pursue construction of a Sally Port. Note: FGM cost estimates increased for inflation.

Project Benefits

Improve building safety for employees and residents, increase efficiency and functionality by reconfiguring a seventy year old building to current uses. Improve employee morale and retention by providing proper working environment. Address aging infrastructure. Potential cost savings include efficiency gains (lower turnover, reduced training and onboarding expense, improved employee motivation), reduced liability exposure, and curtailed repair/maintenance due to aging infrastructure.

Cost Element(s)	SY21 Budget	SY21 Forecast	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	Budget Total
Construction/Repair*	335,000	102,000	525,000	-	-	-	860,000
Total	335,000	102,000	525,000	-	-	-	860,000

City of Park Ridge
Fiscal Year 2022 Budget
FY2022 Capital Project Description

Project # FD700
Project Name Emergency Response Vehicle FD700
Strategic Priority Area Capital Infrastructure Investments & Improvements
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)	SY21 Budget	SY21 Forecast	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	Budget Total
Vehicle/Equipment	-	-	660,000	-	-	-	660,000
Total	-	-	660,000	-	-	-	660,000

City of Park Ridge, Illinois
FY2022 Budget
Long-Term and Other Debt

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

Issue	Outstanding at January 1, 2021	Issuances	Retirements	Outstanding at January 1, 2022
GO Bonds, Series 2012A	\$ 3,180,000	\$ -	\$ 3,180,000	\$ -
GO Bonds, Series 2014A	3,820,000	-	700,000	3,120,000
GO Refunding Bonds, Series 2015A	5,000,000	-	955,000	4,045,000
GO Refunding Bonds, Series 2016	6,105,000	-	6,105,000	-
GO Refunding Bonds, Series 2021A	-	4,375,000	-	4,375,000
GO Refunding Bonds, Series 2021B	-	2,865,000	-	2,865,000
Total	\$18,105,000	\$ -	\$ 3,745,000	\$14,405,000

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. Due to the timing of the issuance, a Debt Service Funds for the 2021A Series is not reflected in this budget document; upon City Council approval, a budget transfer from the 2016 Debt Service Fund to the 2021A Debt Service Fund will occur in FY2022. Funds budgeted in the Sewer Fund for payment of principal and interest on the 2012A Series are sufficient to pay principal and interest due on the 2021B Series in FY2022.

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 legal debt limit is \$154,589,149, well above the City's current debt load.

Based on a population of 36,950, the City's per capita debt is \$390 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 2021 budget does not include proceeds for the issuance of any new debt instruments. The budget reflects total principal payments of \$2,745,000 and interest payments of \$381,363.

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 2022 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

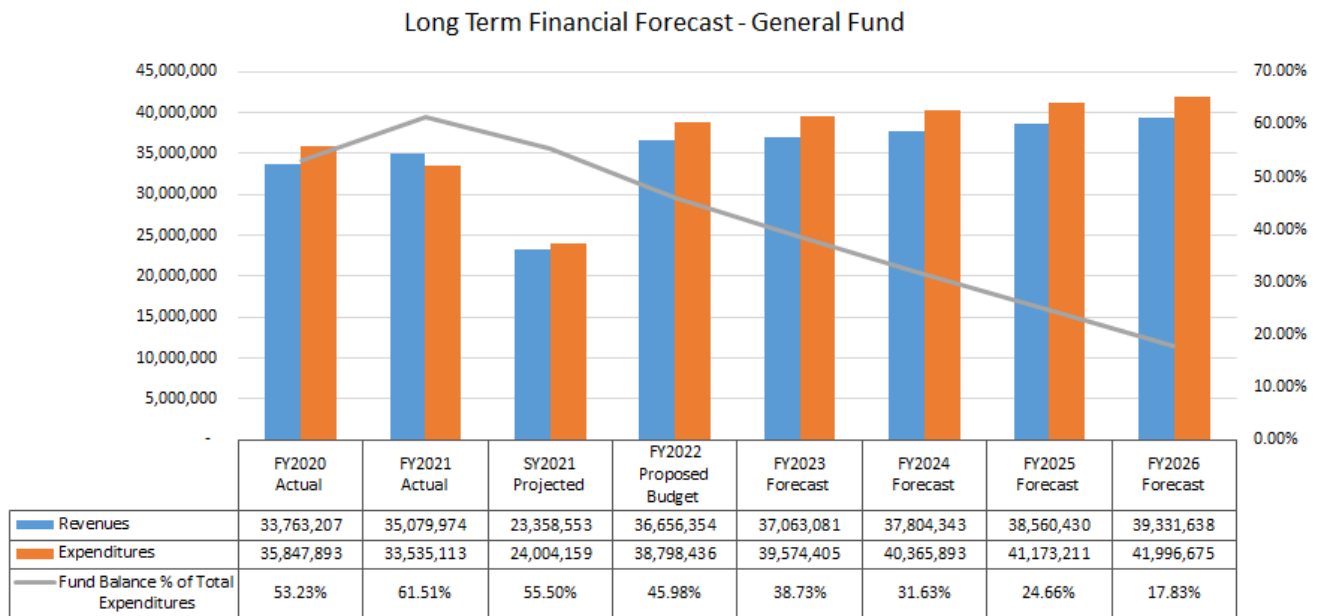
**2021A - refunding of Series 2016

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 of 2.0% per year is reflected in the forecasts and revenue projections do not include any new revenue sources or debt proceeds.

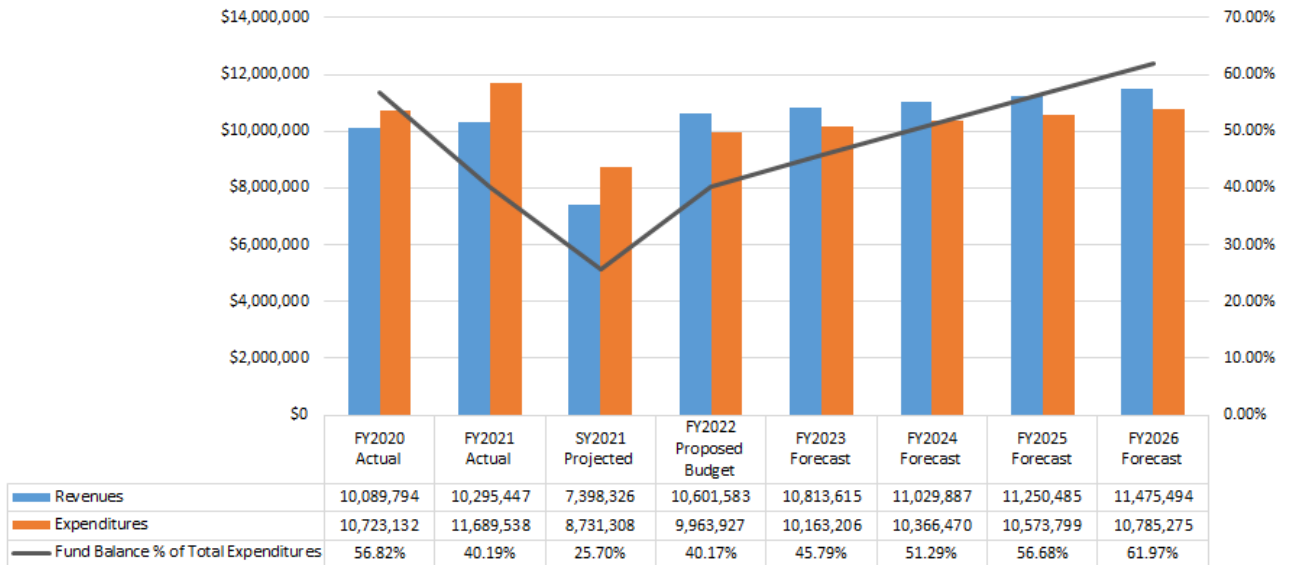
Long-term forecasts for the City's General, Water and Sewer Funds are provided below. The forecast reports on two years of audited results, the current year's preliminary results, the projected budget year, and projections for four (4) additional years. Any projected deficits in future years will be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



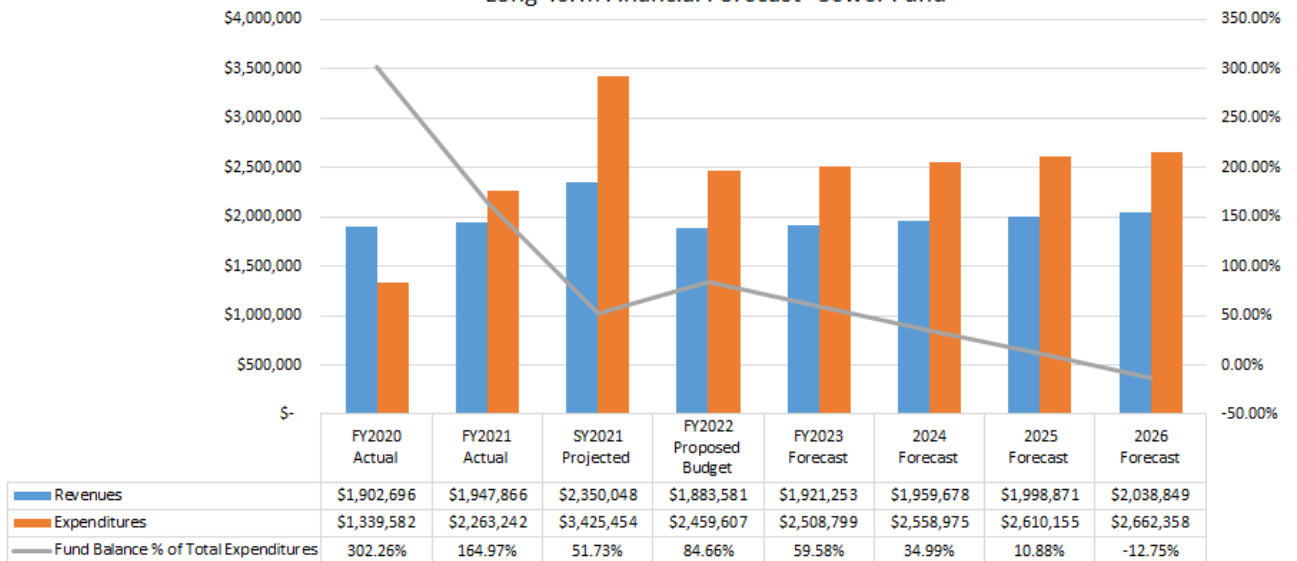
City of Park Ridge, Illinois
Fiscal Year 2022 Budget

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

Long-Term Financial Forecast - Water Fund



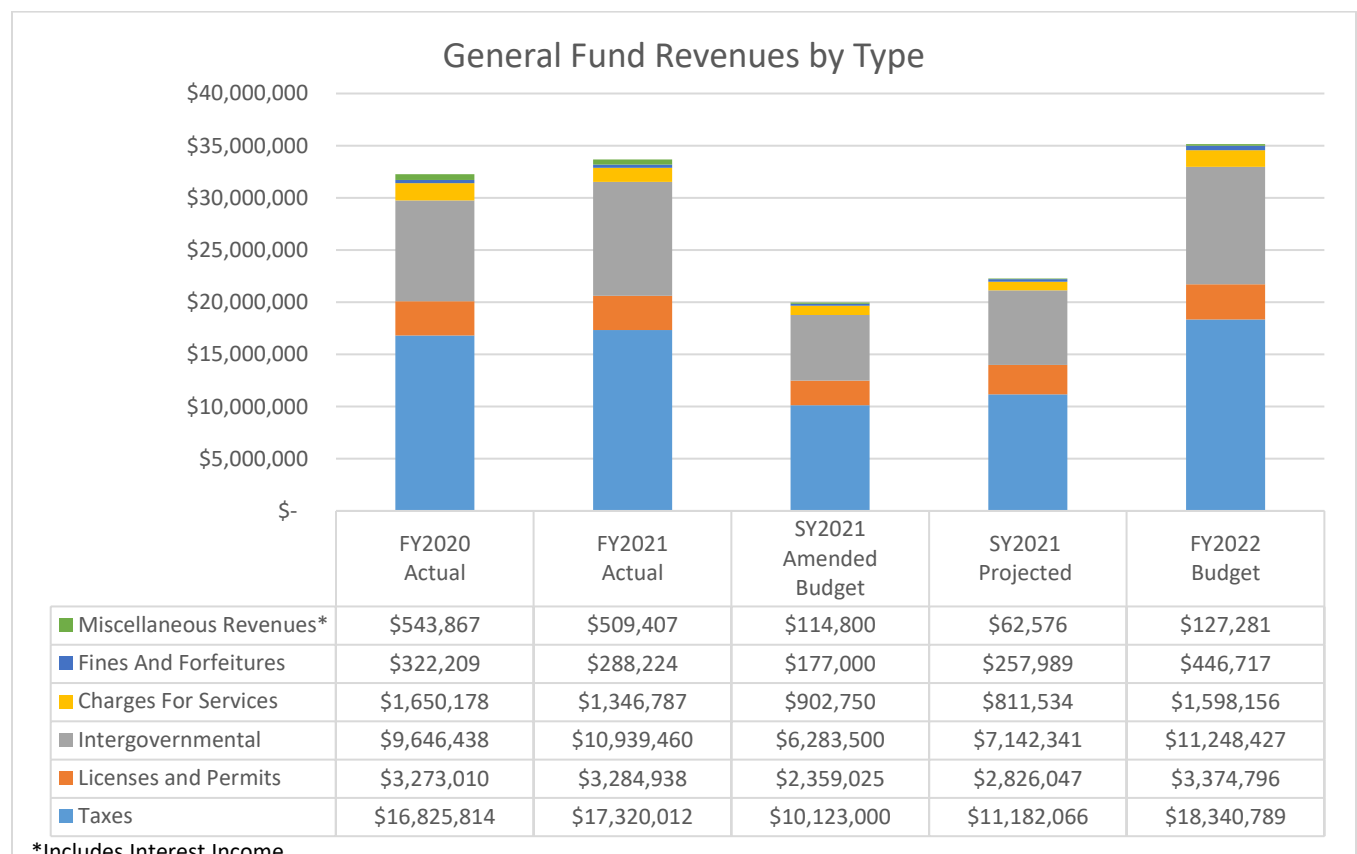
Long-Term Financial Forecast - Sewer Fund



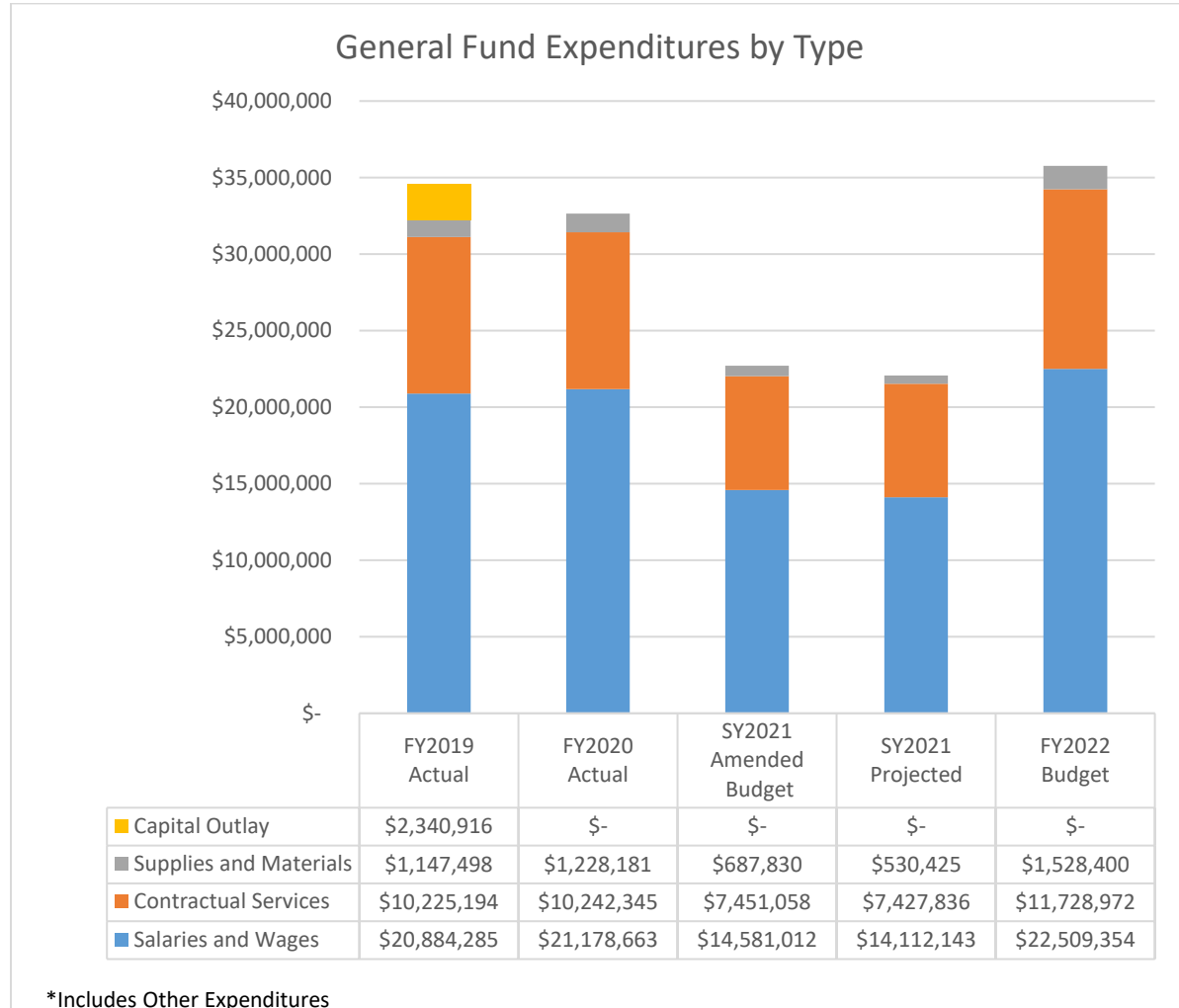
The General Fund is the primary operating fund of the City that accounts for all financial activity that is not required to be accounted for in a separate fund. The General Fund reflects the activity of the administrative and operating costs of the City and includes the Legislative, Administrative Services, 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 FY2022 General Fund revenues amount to \$35,136,166, net of contributions from Enterprise Funds in the amount of \$1,520,188. Below is a breakdown of General Fund revenues by types for FY2020 through FY2022.



Total FY2022 General Fund expenditures, amount to \$35,766,726, net of transfers to other funds in the amount of \$3,031,710. Below is a breakdown of General Fund expenditures, by type, for FY2020 through FY2022.



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 FY2020 and FY2021 amounted to \$1,250,000 and \$885,922, respectively. Budgeted transfers for SY2021 amounted to \$1,255,000; projected transfers for SY2021 amount to \$1,933,755. The FY2022 General Fund budget reflects transfers to other funds in the amount of \$3,301,710.

A consolidated summary of General Fund revenues, expenditures and changes in fund balance for FY2020 – FY2022 can be found on the following page.

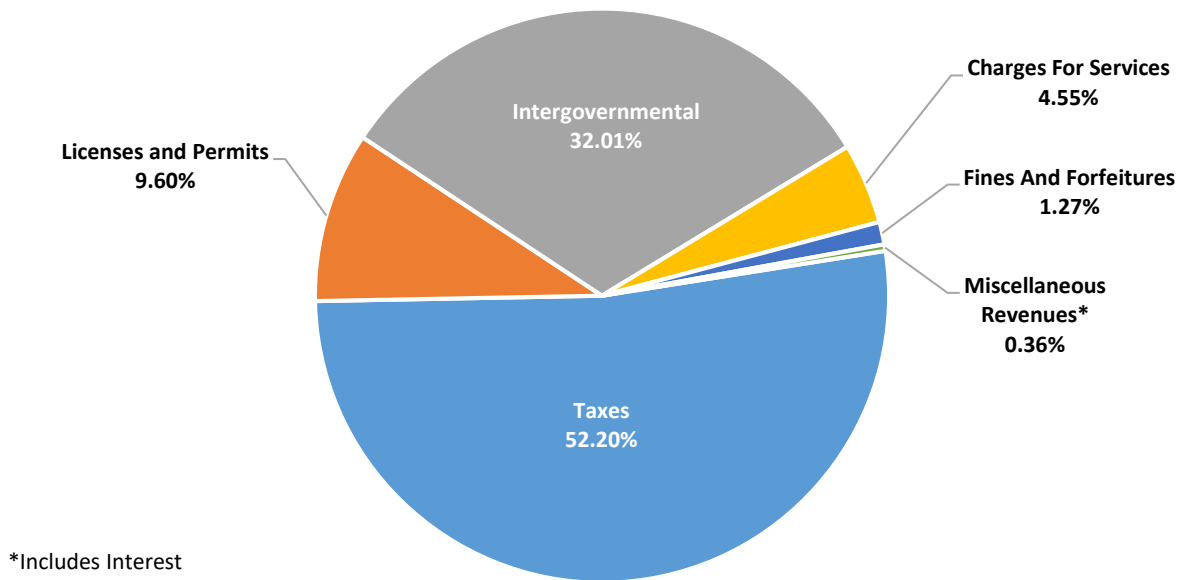
**Fiscal Year 2022 Budget
General Fund Summary**

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
Taxes	\$ 16,825,814	\$ 17,320,012	\$ 10,123,000	\$ 11,182,066	\$ 18,340,789
Licenses and Permits	3,273,010	3,284,938	2,359,025	2,826,047	3,374,796
Intergovernmental	9,646,438	10,939,460	6,283,500	7,142,341	11,248,427
Charges For Services	1,650,178	1,346,787	902,750	811,534	1,598,156
Fines And Forfeitures	322,209	288,224	177,000	257,989	446,717
Interest Income	266,137	23,327	20,000	2,510	3,765
Miscellaneous Revenues	277,730	486,079	94,800	60,066	123,516
Total Revenues	\$ 32,261,515	\$ 33,688,827	\$ 19,960,075	\$ 22,282,553	\$ 35,136,166
Expenditures					
Personnel Services	20,884,285	21,178,663	14,581,012	14,112,143	22,509,354
Contractual Services	10,225,194	10,242,345	7,451,058	7,427,836	11,728,972
Supplies and Materials	1,143,415	1,143,080	542,175	530,425	1,203,700
Other	4,083	85,101	145,655	-	324,700
Capital Outlay	2,340,916	-	-	-	-
Total Expenditures	\$ 34,597,894	\$ 32,649,189	\$ 22,719,900	\$ 22,070,404	\$ 35,766,726
Excess (Deficiency) of Revenues Over Expenditures	(2,336,379)	1,039,638	(2,759,825)	212,149	(630,560)
Other Financing Sources (Uses)					
Contribution from Enterprise	1,300,152	1,370,926	1,076,000	1,076,000	1,520,188
Transfers In	201,544	20,217	-	-	-
Transfers Out	(1,250,000)	(885,922)	(1,255,000)	(1,933,755)	(3,031,710)
Total Other Financing Sources (Uses)	\$ 251,696	\$ 505,221	\$ (179,000)	\$ (857,755)	\$ (1,511,522)
Net Change in Fund Balance	(2,084,684)	1,544,859	(2,938,825)	(645,606)	(2,142,082)
Beginning Fund Balance	21,167,905	19,083,221	20,628,080	20,628,080	19,982,474
Ending Fund Balance	\$ 19,083,221	\$ 20,628,080	\$ 17,689,255	\$ 19,982,474	\$ 17,840,392

Revenues by Source – General Fund

Total FY2022 revenues for the City’s General Fund amount to \$35,136,166 (excluding interfund transfers in of \$1,520,188), or approximately 52% of the City’s total FY2022 revenues, net of interfund transfers. The following is a summary of the major revenue sources of the General Fund for FY2022.

**FY2022 Revenues by Source - General Fund
(excluding Interfund Transfers)**



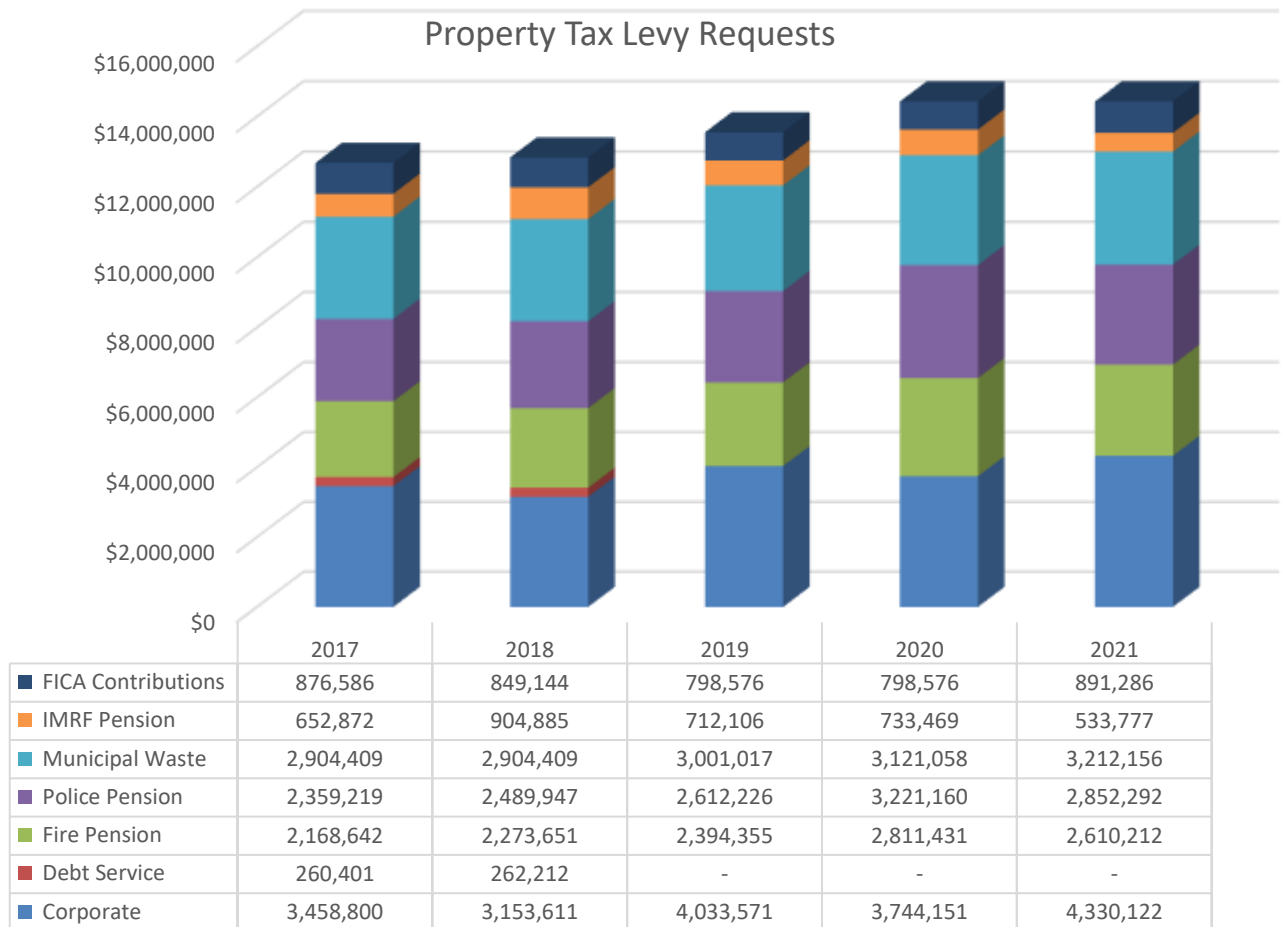
Taxes	Intergovernmental	Licenses, Permits & Fees
\$18,340,789	\$11,248,427	\$3,374,796
Charges for Services	Fines & Forfeitures	Miscellaneous Revenues
\$1,598,156	\$446,717	\$127,281

FY2022 General Fund revenues, by line item, can be found on the following page, along with a comparison to FY2019 and FY2020 actuals, as well as FY2021 budget and FY2021 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 approximately 1.75% per year for the last ten years, with significant decreases to the levy occurring in tax year 2016 and 2017. In addition, 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.

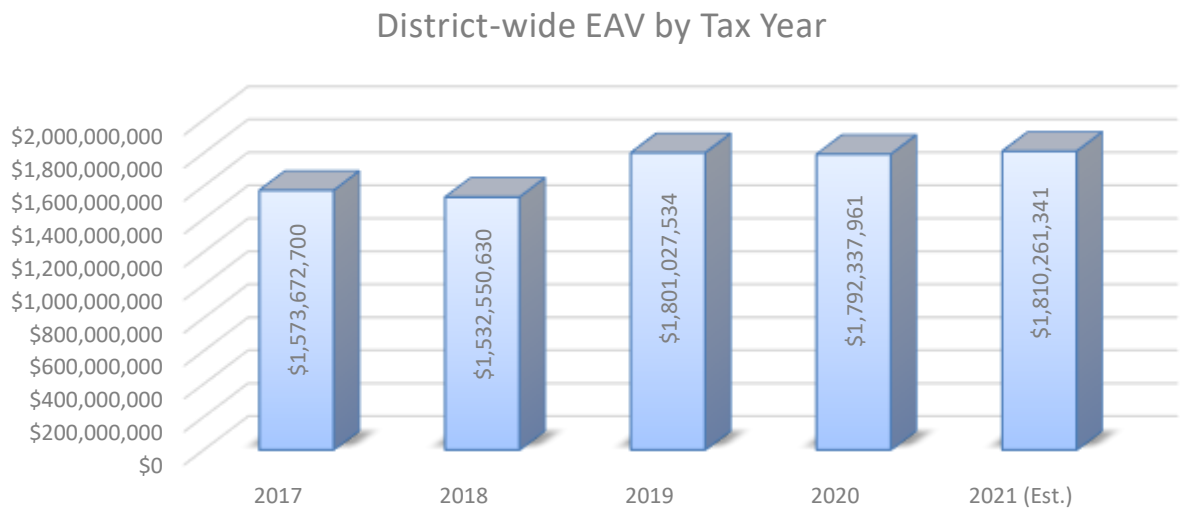
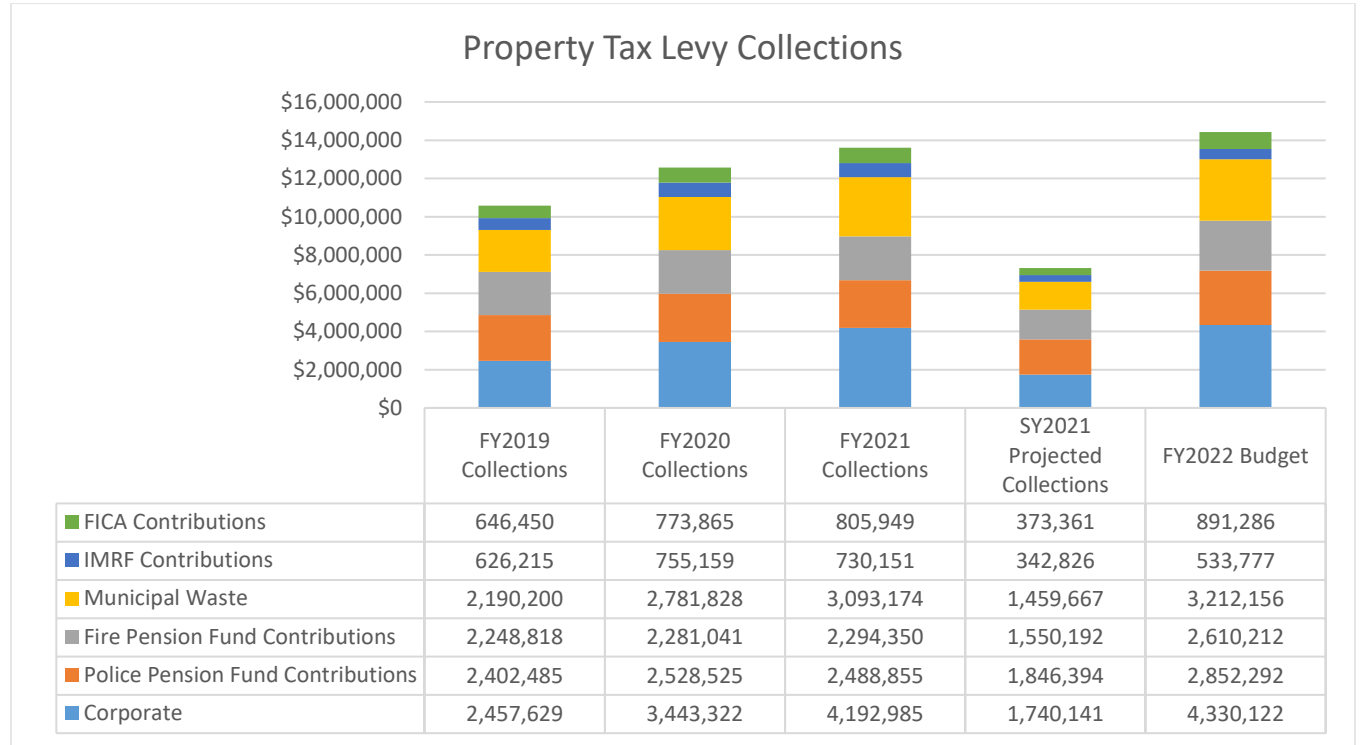
The total dollar value of the City's 2021 levy request is equal to the 2020 levy request, for a total requested levy of \$14,429,845, reflected in the revenue budget of the City's General, IMRF, FICA and Municipal Waste Funds. The amount reflected in the General fund equals approximately \$9.79 million, or 27.9% of General Fund revenues. Below is a history of the City's levy requests for tax years 2017 – 2021.



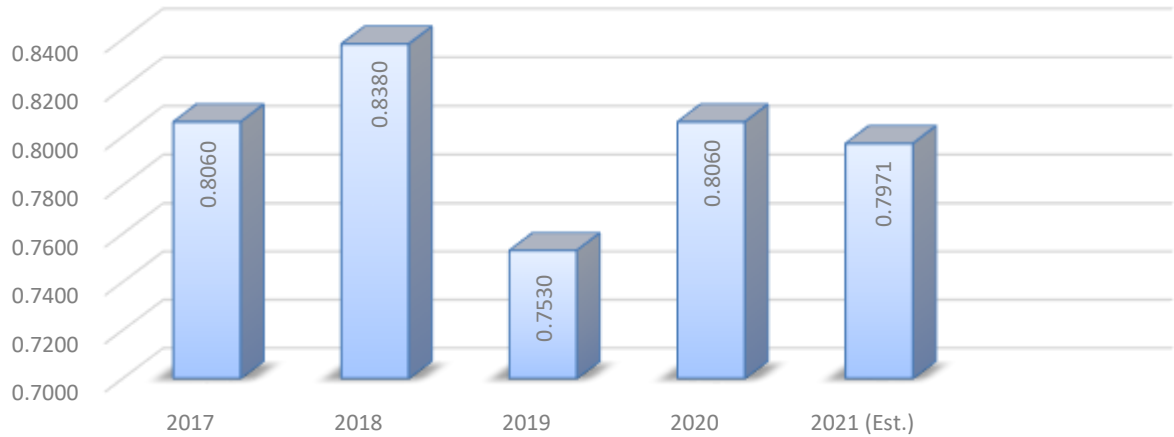
For tax levy year 2020, collected in the City's FY2021 and SY021, the City's tax rate equaled \$.8060; for tax levy year 2021, which will be collected by the City in FY2022, the tax rate is estimated at \$.797, based upon a conservative 1.0% estimated EAV growth. On average, for every \$100 of assessed valuation the City will receive approximately \$.80. With a total tax rate of \$.9088, less than 1% of the resident's total tax bill is allocated to the City.

City of Park Ridge, Illinois
Fiscal Year 2022 Budget
Revenues by Source – General Fund

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 FY2019 – FY2021, projected collections for SY2021 and the FY2022 property tax budget, as well as the history of the City's EAV and property tax rate over the last five tax years.

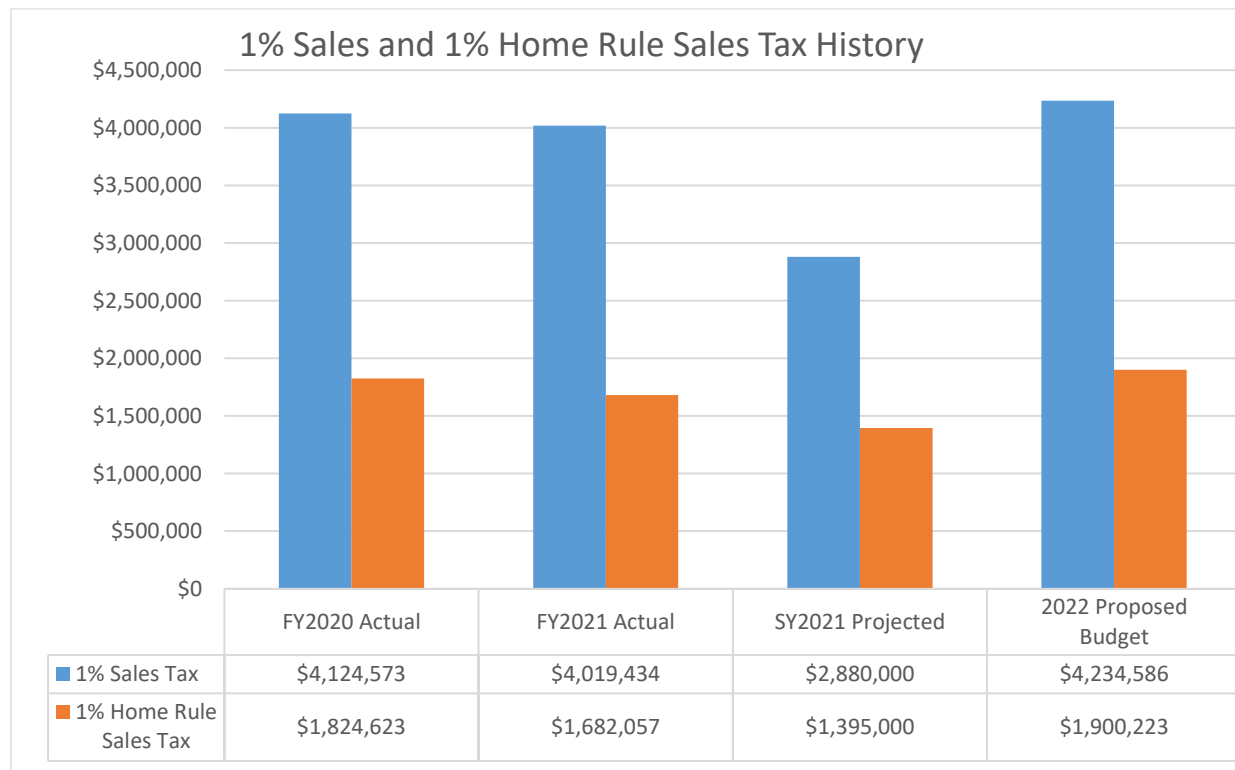


District Property Tax Rate by Tax Year

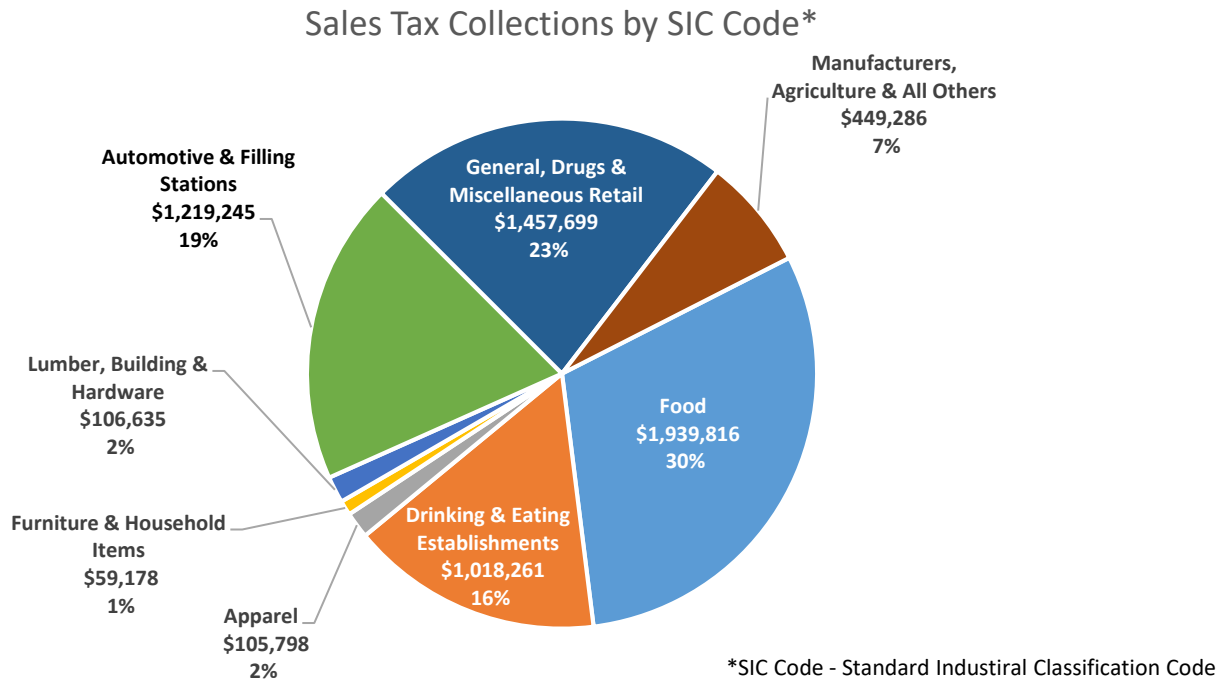


Sales and Non-Home Rule Sales Tax

Sales tax is the largest revenue source for the City, representing approximately 17.5% of total FY2022 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 1.00% 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 FY2020 – FY2022.



The City's sales and home rule sales tax collections for the twelve-month period ending September 30, 2021 (the most current information available) are categorized as follows.



Although the City had experienced a significant increase in sales tax when comparing May – August of 2020 to May – August 2021, a very conservative approach was taken when determining the sales and home rules sales tax projections for SY2021 and budgets for FY2022. Based on this conservative approach, SY2021 sales tax is projected at \$2,880,000 and SY2021 home rule sales tax is projected at \$1,395,000. Fiscal Year 2022 sales tax is forecasted at \$4,234,586 and home rule sales tax is forecasted at \$1,900,223. This reflects an annualized decrease of approximately 2% in sales tax and approximately 9.2% in home rule sales tax as compared to SY2021 annualized projected actuals. Sales and home rule sales tax revenues account for approximately 17.5% of General Fund revenues.

Income Tax

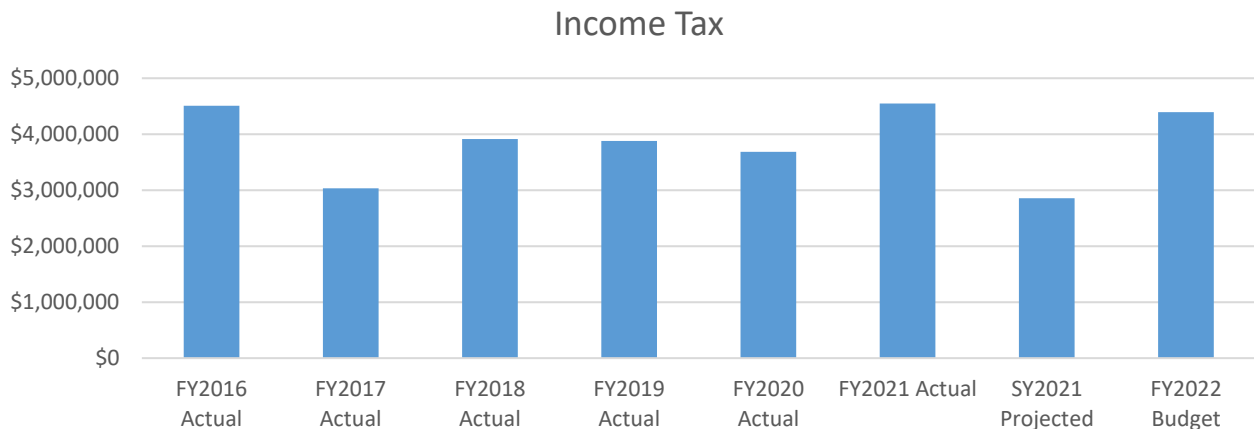
The City receives income tax from the State of Illinois on a per capita basis through the Local Government Distributive Fund (LGDF). For budgetary purposes, the City projects income tax revenues utilizing assumptions provided by the Illinois Municipal League (IML). IML projects estimated income tax collections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

SY2021 revenues are projected higher than originally estimated based on an increase in the per capita rate. Illinois income tax payments made to the State during the pandemic have been more resilient than originally thought and have not declined to the degree that was expected.

The 2020 Census increased the City's population from 37,480 to 39,656. Until the 2020 Census results are certified by the State, the City will continue to receive per capita revenues based on the lower population. The City's

SY2021 projection and FY2022 budget for income tax revenues are 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 of \$120.20. In addition, the FY2022 budget is based on the current LGDF distribution formula and does not figure in any future changes that may occur to the distributive formula. The SY2021 income tax projection amounts to \$2,856,039; the FY2022 income tax forecast equals \$4,392,469 or approximately 12.5% of FY2022 General Fund revenues.

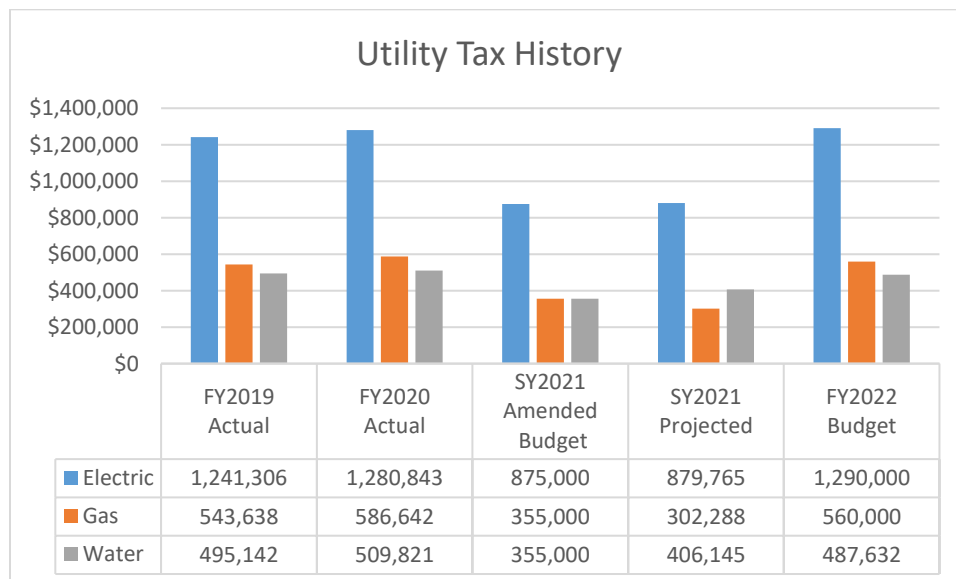
The following graph provides the history of income tax collections since FY2016.



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.

SY2021 projections, as well as the FY2022 budget, were calculated based on applying a seven (7) year rolling average. Utility Tax collections account for approximately 6.65% of General Fund Revenues. Utility tax collections are as follows.

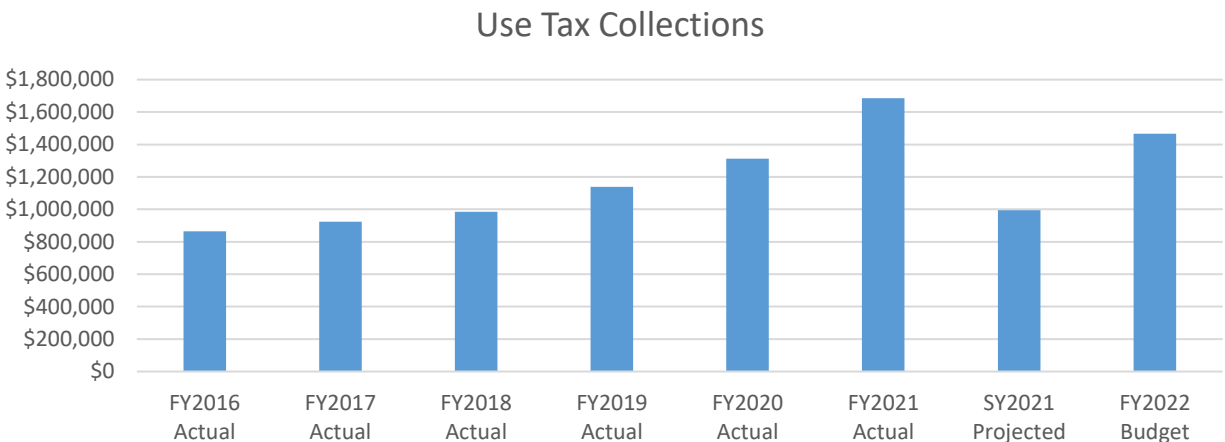


Use Tax

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. Since 2018, Use Tax revenues have increased by approximately 59% due to the increase in consumer online shopping, coupled with legislation changes requiring most out-of-state online retailers to assess the use tax. 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). FY2022 use tax collections, based on an estimated population of 37,500 and an estimated per capita rate of \$40.15, are forecasted at \$1,467,202, accounting for approximately 4.18% 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. SY2021 Packaged Liquor Tax revenues are projected at \$462,361; FY2022 budgeted revenues are \$540,000.

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. SY2021 Food and Beverage Tax revenues are projected at \$435,000; FY2022 budgeted revenues are \$765,000.

Packaged Liquor and Food and Beverage Taxes account for approximately 3.71% of General Fund revenues.

City of Park Ridge
Fiscal Year 2022 Budget
General Fund Revenues

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
<i>Taxes</i>					
Property Tax Current	\$ 3,405,229	\$ 4,156,348	\$ 1,620,000	\$ 1,740,141	\$ 4,330,122
Road and Bridge Tax - Current	254,701	240,645	120,000	109,566	278,896
Police Pension Property Tax	2,528,525	2,488,855	1,755,000	1,846,394	2,852,292
Fire Pension Property Tax	2,281,041	2,294,350	1,470,000	1,550,192	2,610,212
Property Tax Prior	38,093	36,637	10,000	-	-
Municipal Telecommunications Tax	896,112	762,704	510,000	455,475	683,212
Streaming Tax	-	-	42,000	-	-
Package Liquor Tax	523,605	591,314	360,000	462,361	540,000
Property Transfer Tax	806,726	876,905	450,000	860,000	800,000
Exempt Property Transfer Tax	11,325	11,200	7,000	8,725	11,200
Food and Beverage Tax	783,873	738,979	480,000	435,000	765,000
Home Rule Sales Tax	1,824,623	1,682,057	1,000,000	1,395,000	1,900,223
Gasoline Tax	454,975	331,619	220,000	238,200	445,000
Utility Tax - Gas	543,638	586,642	355,000	302,288	560,000
Utility Tax - Electric	1,241,306	1,280,843	875,000	879,765	1,290,000
Utility Tax - Water	495,142	509,821	355,000	406,145	487,632
Natural Gas Use Tax	136,902	131,094	94,000	64,814	137,000
Parking Garage Tax	600,000	600,000	400,000	428,000	650,000
Total Taxes	\$ 16,825,814	\$ 17,320,012	\$ 10,123,000	\$ 11,182,066	\$ 18,340,789
<i>Licenses and Permits</i>					
Cable TV and Video Franchise Tax	662,869	649,622	480,000	491,668	622,300
PEG Fees	32,890	21,849	22,500	15,860	22,000
Telecomm Franchise Tax	525	525	525	525	525
Vehicle License	1,193,038	1,130,983	1,125,000	1,108,140	1,120,000
Animal License	27,445	25,835	25,000	24,830	26,230
Business License	237,626	215,926	-	134,863	231,800
Liquor License	145,792	112,750	-	140,300	140,000
Massage License	1,350	950	-	700	950
Outdoor Café License	1,860	3,755	-	630	3,000
Oversize Vehicle Permits	6,510	8,875	5,000	7,555	7,341
Small Cell Permits	1,300	650	1,000	1,000	650
Building Permits	961,806	1,113,217	700,000	899,976	1,200,000
Total Licenses	\$ 3,273,010	\$ 3,284,938	\$ 2,359,025	\$ 2,826,047	\$ 3,374,796
<i>Intergovernmental</i>					
Sales Tax	4,124,573	4,019,434	2,600,000	2,880,000	4,234,586
Auto Rental Tax	16,877	16,490	12,000	17,200	16,500
Use Tax	1,311,536	1,686,116	920,000	920,000	1,467,202
Use Tax - Cannabis	9,267	36,779	14,000	32,664	51,947
State Income Tax	3,687,469	4,549,410	2,500,000	2,856,039	4,392,469
Personal Property Replacement Tax	372,133	469,620	200,000	360,180	611,490
Personal Property Replacement Tax - Police	26,207	33,072	18,750	20,010	33,972
Personal Property Replacement Tax - Fire	26,207	33,072	18,750	20,101	33,972
Grant Income - Police	1,595	770	-	-	-
Federal Grants	43,431	43,091	-	14,852	347,597
State Grants	27,144	51,607	-	21,295	58,692
Total Intergovernmental	\$ 9,646,438	\$ 10,939,460	\$ 6,283,500	\$ 7,142,341	\$ 11,248,427

City of Park Ridge
Fiscal Year 2022 Budget
General Fund Revenues

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
<i>Charges for Services</i>					
Service to Other Agency	242,893	181,235	70,000	149,625	240,000
Ambulance Service Charge	907,361	757,565	525,000	467,330	806,520
Alarm Registration	23,260	6,838	17,000	14,915	21,000
Elevator Inspections	23,500	20,240	13,750	17,420	22,290
Parking Meters	-	-	-	-	106,346
Unmetered Parking	-	-	-	-	36,000
Rent Income	84,891	77,310	45,000	41,602	83,000
Miscellaneous City Clerk	2,267	7,275	2,000	1,629	2,000
Miscellaneous Police	20,807	7,900	5,000	3,267	11,000
Miscellaneous Fire	7,379	2,986	5,000	3,019	5,000
Miscellaneous Zoning	10,898	10,250	7,500	3,350	11,000
Miscellaneous Streets	248,270	226,204	175,000	107,582	244,000
Collection Agency - Miscellaneous	(5)	1,310	-	(1,631)	-
Collections Agency - PAM	-	-	-	-	-
Collection Agency - Red Speed	15,548	8,898	7,500	3,426	10,000
Collection Agency - IDROP	63,107	38,776	30,000	-	-
Total Charges for Services	\$ 1,650,178	\$ 1,346,787	\$ 902,750	\$ 811,534	\$ 1,598,156
<i>Fines & Forfeitures</i>					
Police Penalty	75,960	87,268	50,000	78,391	-
Police Penalty - Adjudication	4,527	1,325	500	1,300	-
Court Fines	53,931	40,005	60,000	47,011	60,000
Red Light Fines	137,833	115,464	40,000	105,965	120,000
Admin Tow Fines	13,800	7,000	5,000	6,500	9,350
Police Alarm Fines	3,290	5,789	1,500	2,400	-
Municipal Code Adjudication	32,868	31,375	20,000	16,422	257,367
Total Fines & Forfeitures	\$ 322,209	\$ 288,224	\$ 177,000	\$ 257,989	\$ 446,717
<i>Interest Income</i>					
Interest on Investments	266,137	23,327	20,000	2,510	3,765
Total Interest Income	\$ 266,137	\$ 23,327	\$ 20,000	\$ 2,510	\$ 3,765
<i>Miscellaneous Revenues</i>					
Private Property Tree Revenue	27,250	29,875	25,000	5,000	25,000
50/50 and Builder Tree Revenue	24,085	25,810	23,000	23,000	25,000
Sale of Property	1,122	-	-	-	-
Contributions - Sister City	-	-	-	-	-
Contribution - Farmers Market	22,576	13,985	19,700	19,190	18,584
Contributions - National Night Out	3,100	-	-	150	-
Contributions - Police Church	3,357	4,950	1,350	721	5,132
Contributions - Holiday Lights	-	-	-	-	-
Contributions - Youth Commission	-	-	-	-	-
Contributions - Community Health	4,265	285	3,500	3,500	-
Contributions	2,515	-	-	-	-
Miscellaneous	6,036	2,100	2,500	2,020	4,000
Returned Check Charge	375	250	250	200	300
Promotional Items Revenue	550	1,400	500	300	500
Miscellaneous Over/(Under)	69	(63)	-	(35)	-
Miscellaneous Tree Revenue	-	-	-	-	-
Damage to City Property	28,406	6,263	4,000	2,909	10,000
Miscellaneous Public Works	9,385	9,300	5,000	3,111	10,000
Special Events	24,116	-	10,000	-	25,000
Miscellaneous COVID Relief	-	385,903	-	-	-

City of Park Ridge
Fiscal Year 2022 Budget
General Fund Revenues

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Recovery of Bad Debts	-	-	-	-	-
Insurance Recoveries	120,523	6,021	-	-	-
Total Miscellaneous Revenues	\$ 277,730	\$ 486,079	\$ 94,800	\$ 60,066	\$ 123,516
<i>Other Financing Sources</i>					
Contribution from Enterprise	1,300,152	1,370,926	1,076,000	1,076,000	1,520,188
Transfers In	201,544	20,217	-	-	-
Total Other	\$ 1,501,696	\$ 1,391,143	\$ 1,076,000	\$ 1,076,000	\$ 1,520,188
Total General Fund Revenues	\$ 33,763,211	\$ 35,079,970	\$ 21,036,075	\$ 23,358,553	\$ 36,656,354

City of Park Ridge
Fiscal Year 2022 Budget
General Fund - Expenditures - All Departments

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
<i>Legislative</i>					
Personnel Services	\$ 29,400	\$ 29,400	\$ 19,600	\$ 19,600	\$ 29,400
Contractual Services	23,522	19,445	24,750	24,750	24,750
Supplies and Materials	464	163	500	500	500
Total Legislative	\$ 53,386	\$ 49,008	\$ 44,850	\$ 44,850	\$ 54,650
<i>Administration</i>					
Personnel Services	\$ 4,016,037	\$ 4,046,004	\$ 2,504,041	\$ 2,048,900	\$ 1,423,845
Contractual Services	1,024,217	1,081,764	943,895	922,446	1,087,364
Supplies and Materials	40,867	113,327	10,500	6,500	20,700
Other	500	81,585	145,655	-	303,000
Capital Outlay	1,647,368	-	-	-	-
Transfers	1,250,000	885,922	1,255,000	1,933,755	3,031,710
Total Administration	\$ 7,978,989	\$ 6,208,602	\$ 4,859,091	\$ 4,911,601	\$ 5,866,619
<i>Information Technology</i>					
Contractual Services	567,287	526,057	432,500	446,362	908,016
Supplies and Materials	7,947	1,053	5,000	5,000	7,000
Total Information Technology	\$ 575,234	\$ 527,110	\$ 437,500	\$ 451,362	\$ 915,016
<i>Finance</i>					
Personnel Services	\$ 691,632	\$ 737,241	\$ 517,025	\$ 518,297	\$ 1,006,635
Contractual Services	990,527	960,037	870,675	867,640	1,079,098
Supplies and Materials	14,360	11,826	8,800	4,550	16,500
Other	3,583	3,516	-	-	-
Total Finance	\$ 1,700,102	\$ 1,712,620	\$ 1,396,500	\$ 1,390,487	\$ 2,102,233
<i>Police</i>					
Personnel Services	\$ 6,768,936	\$ 6,914,279	\$ 4,987,286	\$ 4,987,286	\$ 8,562,061
Contractual Services	3,126,152	3,337,860	2,130,424	2,130,424	3,502,337
Supplies and Materials	102,595	46,699	59,495	59,495	68,000
Total Police	\$ 9,997,682	\$ 10,298,837	\$ 7,177,205	\$ 7,177,205	\$ 12,132,398
<i>Fire</i>					
Personnel Services	\$ 5,645,534	\$ 5,604,428	\$ 3,877,611	\$ 3,877,611	\$ 6,680,030
Contractual Services	2,831,671	2,851,040	1,845,654	1,839,654	3,191,762
Supplies and Materials	97,868	63,870	50,000	50,000	95,000
Capital Outlay	159,689	-	-	-	-
Total Fire	\$ 8,734,762	\$ 8,519,339	\$ 5,773,265	\$ 5,767,265	\$ 9,966,792
<i>Public Works</i>					
Personnel Services	\$ 2,773,709	\$ 2,890,944	\$ 1,994,997	\$ 1,978,497	\$ 3,536,560
Contractual Services	1,480,102	1,349,681	1,099,000	1,091,500	1,758,945
Supplies and Materials	862,896	897,280	402,000	398,500	986,000
Other	-	-	-	-	21,700
Capital Outlay	523,841	-	-	-	-
Total Public Works	\$ 5,640,549	\$ 5,137,905	\$ 3,495,997	\$ 3,468,497	\$ 6,303,205
<i>Community Preservation and Development</i>					
Personnel Services	\$ 959,038	\$ 956,368	\$ 680,452	\$ 681,952	\$ 1,270,823
Contractual Services	181,716	116,461	104,160	105,060	176,700
Supplies and Materials	16,420	8,861	5,880	5,880	10,000
Capital Outlay	10,018	-	-	-	-
Total Community Preservation and Development	\$ 1,167,192	\$ 1,081,690	\$ 790,492	\$ 792,892	\$ 1,457,523
Total General Fund Expenditures	\$ 35,847,894	\$ 33,535,111	\$ 23,974,900	\$ 24,004,159	\$ 38,798,436

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The Administrative Services Department, under the direction of the City Manager, leads the strategic vision of the City through oversight of the operations 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 and Performance Measures

Below is the status of Administrative Services SY2021 goals, as well as the department's goals that are reflected in the City's FY2022 Budget.

Status of SY2021 Goals		
Goals	Status	Strategic Priority Area
Create a 3 Year Human Resource Strategic Plan to further align employee activities with City service delivery and Council priorities	In Progress	Workforce Development
Create a 3 Year Communications Plan that identifies the audience (who), messages (what), schedule (when/how often) and delivery methods (how)	In Progress	Community Outreach and Engagement
Pursue economic development efforts which translate into additional revenue streams	In Progress	Financial Stability and Management
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

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

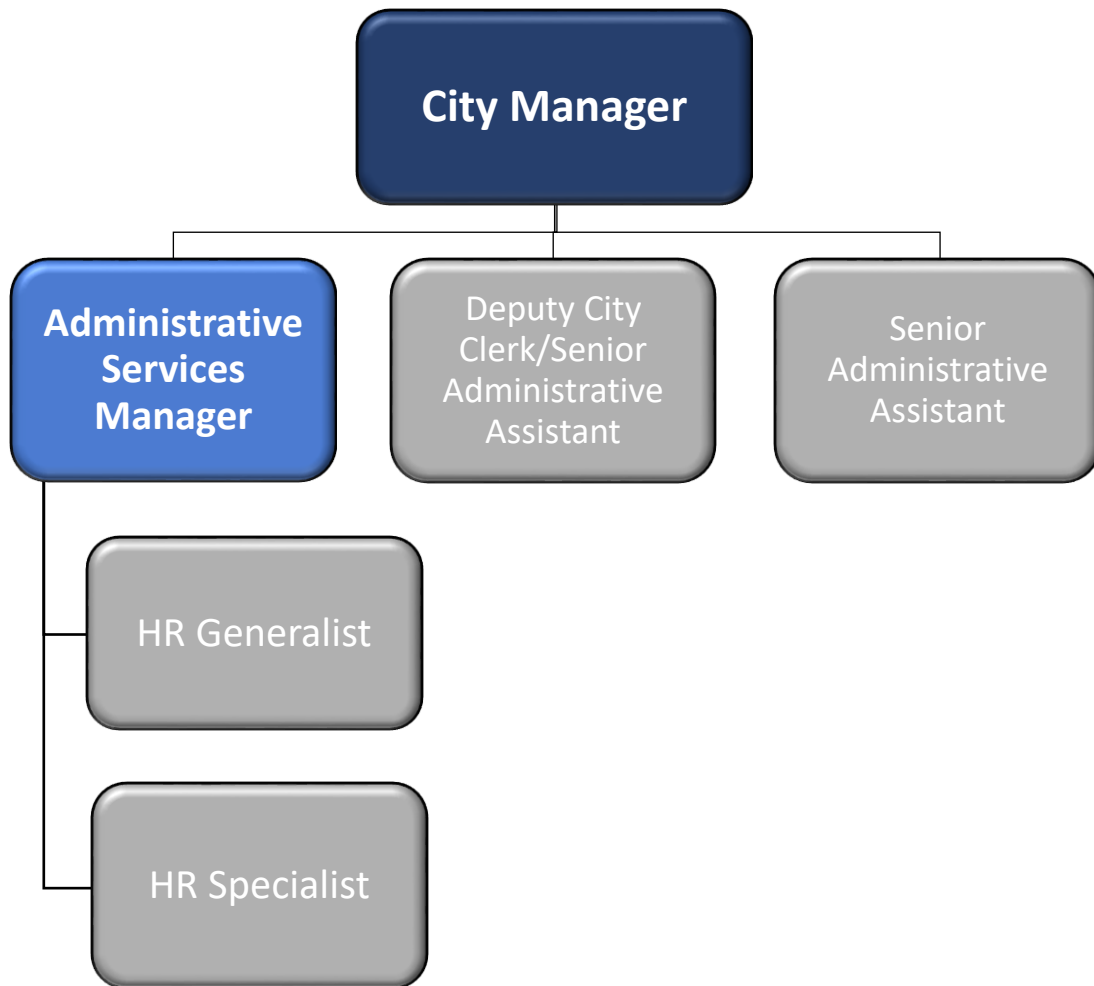
Below are Administrative Services’ performance measures that reflect the attainment of the department’s prior year goals.

Performance Measures				
City Strategic Priority: Capital Infrastructure Investments & Improvements				
	FY2018	FY2019	FY2020	FY2021
Complete life safety space study for City Hall	--	--	--	To be completed in SY2021
City Strategic Priority: Community Outreach & Engagement				
	FY2018	FY2019	FY2020	FY2021
Create a 3 Year Communications Plan that identifies the audience (who), messages (what), schedule (when/how often) and delivery methods (how)	--	--	--	To be completed in SY2021 and presented in FY2022
	FY2018	FY2019	FY2020	FY2021
Pursue economic development efforts which translate into additional revenue streams	--	--	--	Hotel incentive brought to council in SY2021; Cannabis zoning completed; SY2021 hired new CP&D Director with substantive ED experience
City Strategic Priority: Quality Customer Service & Delivery of City Services				
	FY2018	FY2019	FY2020	FY2021
Continue to manage the financial, employee and customer service impacts of COVID-19 and transition back into normal operations.	--	--	--	Ongoing; City Hall fully reopened; All employees offered vaccination opportunity; majority of employees vaccinated
Workplace policies updated to reflect future COVID variants				Workplace policies updated to reflect future variants
City Strategic Priority: Technology Enhancements, Use & Effectiveness				
	FY2018	FY2019	FY2020	FY2021
Redesign of City website	--	--	--	Completed SY2021
City Strategic Priority: Workforce Development				
	FY2018	FY2019	FY2020	FY2021
Create a 3 Year Human Resource Strategic Plan to further align employee activities with City service delivery and Council priorities	--	--	--	Nonunion pay program developed and launched in SY2021; 2018 Compensation Study update completed in SY2021

City of Park Ridge
Fiscal Year 2022 Budget
General Fund – Administration

Below is a summary of Administration expenditures by type.

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Personnel Services	\$4,016,037	\$4,046,004	\$2,504,041	\$2,048,900	\$1,432,845
Contractual Services	1,024,217	1,081,764	943,895	922,446	1,087,364
Supplies and Materials	40,867	113,327	10,500	6,500	20,700
Other	500	81,585	145,655	-	303,000
Capital Outlay	1,647,368	-	-	-	-
Transfers	1,250,000	885,922	1,255,000	1,933,755	3,031,710
Total Expenditures General Fund - Administration	\$7,978,989	\$6,208,602	\$4,859,091	\$4,911,601	\$5,866,619



City of Park Ridge
Fiscal Year 2022 Budget
General Fund - Legislative - Expenditures

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
<i>Personnel Services</i>					
Regular Wages	\$ 29,400	\$ 29,400	\$ 19,600	\$ 19,600	\$ 29,400
<i>Contractual Services</i>					
Legal Services	1,475	-	1,000	1,000	1,000
Prosecution Services	21,643	19,445	23,500	23,500	23,500
Other Professional Services	404	-	250	250	250
<i>Supplies and Materials</i>					
Operating Supplies	464	163	500	500	500
Total Expenditures -					
General Fund - Legislative	\$ 53,386	\$ 49,008	\$ 44,850	\$ 44,850	\$ 54,650

City of Park Ridge
Fiscal Year 2022 Budget
General Fund - Administration - Expenditures

		FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
City Administration						
<i>Personnel Services</i>						
910000	Regular Wages	\$ 320,840	\$ 353,187	\$ 241,150	\$ 233,894	\$ 399,964
915200	Overtime	11,385	3,565	3,000	3,000	6,500
921000	Employee Benefits - PPO	-	-	-	-	53,777
921002	Employee Benefits - Life	-	-	-	-	495
921005	Employee Benefits - Dental	-	-	-	-	3,145
<i>Contractual Services</i>						
943700	Training	-	116	1,200	1,200	2,500
947400	Membership Dues	3,335	3,655	4,500	1,500	4,500
947500	Legal Notices and Ads	1,202	838	1,500	1,000	1,500
948500	General Contractual Services	49,591	21,191	28,000	22,496	36,000
<i>Supplies and Materials</i>						
952000	Materials	6,597	3,473	3,000	3,000	5,000
952010	Materials - COVID 19	27,997	71,715	-	-	-
952011	COVID 19 - Other	-	34,115	-	-	-
<i>Other</i>						
949500	Contingency	-	-	145,655	-	300,000
996302	911 Memorial	500	-	-	-	-
999901	Contributed Capital	-	81,585	-	-	-
<i>Capital Outlay</i>						
996300	Building/Building Improvements	1,647,368	-	-	-	-
<i>Other Financing Sources/(Uses)</i>						
949300	Transfer Out	1,250,000	885,922	1,255,000	1,933,755	3,031,710
Legal Counsel						
<i>Contractual Services</i>						
942500	General Counsel	185,787	166,184	130,000	131,350	197,025
942501	Special Counsel - Adjudication	31,614	32,500	23,600	22,675	34,800
942502	Special Counsel - Labor	19,184	25,528	42,000	42,000	60,000
Human Resources						
<i>Personnel Services</i>						
910000	Regular Wages	133,514	194,508	129,397	129,397	224,108
915000	Extra Help	-	-	-	-	-
915200	Overtime	-	1,408	1,000	1,000	1,000
921000	Employee Benefits - PPO	1,971,970	1,782,954	1,103,879	662,327	23,007
921001	Employee Benefits - HMO	816,236	810,617	493,217	295,930	11,794
921002	Employee Benefits - Life	21,616	25,248	11,743	7,046	240
921004	Unemployment	473	6,210	5,000	3,000	5,000
921005	Employee Benefits - Dental	179,377	183,045	82,203	82,203	2,526
921009	Employee Benefits - Programming	12,471	12,624	6,752	-	12,624
921099	Workers Compensation	513,150	624,048	400,000	567,403	600,000
942700	Medical Exams	24,900	15,360	16,700	13,700	35,165
943100	Recruiting and Testing	10,106	33,231	10,000	50,000	29,500
943200	Tuition Reimbursement	-	-	-	-	15,000
<i>Contractual Services</i>						
943700	Training	405	442	5,000	3,000	1,900

City of Park Ridge
Fiscal Year 2022 Budget
General Fund - Administration - Expenditures

		FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
943701	City-wide Training	18,487	13,065	13,000	11,000	8,000
947400	Membership Dues	459	1,117	3,000	2,000	1,340
948500	General Contractual Services	-	-	9,345	-	13,000
	<i>Supplies and Materials</i>					
952000	Materials	6,273	4,024	7,500	3,500	15,700
	<i>Other</i>					
921100	Bonus Program	-	-	-	-	3,000
	Economic Development					
	<i>Contractual Services</i>					
948500	General Contractual Services	685,916	800,687	655,000	656,475	686,799
	<i>Supplies and Materials</i>					
952000	Materials	-	-	-	-	-
	Community Support					
	<i>Contractual Services</i>					
948600	Youth Services	3,542	951	5,000	5,000	7,500
948800	Historical Services	-	-	-	-	1,000
948801	Cultural Arts	1,017	-	-	-	1,000
948802	Sister Cities	-	-	-	-	500
948803	Community Health Foundation	2,468	1,114	4,750	4,750	5,000
948804	Farmers Market	21,210	14,377	18,000	18,000	25,000
Total Expenditures -						
General Fund - Administration		\$ 7,978,989	\$ 6,208,602	\$ 4,859,091	\$ 4,911,601	\$ 5,866,619

City of Park Ridge
Fiscal Year 2022 Budget
General Fund - Finance - Information Technology

		FY2020	FY2021	SY2021	SY2021	FY2022
		Actual	Actual	Amended Budget	Projected	Budget
<i>Contractual Services</i>						
940100	Telecommunications	\$ 190,699	\$ 210,656	\$ 168,400	\$ 154,767	\$ 225,791
948500	Contractual Services	292,328	288,052	206,600	234,095	394,225
948514	Software Support and Licensing	84,260	27,349	57,500	57,500	288,000
<i>Supplies and Materials</i>						
952000	Materials	7,947	1,053	5,000	5,000	7,000
Total Expenditures -						
General Fund - Information Technology		\$ 575,234	\$ 527,110	\$ 437,500	\$ 451,362	\$ 915,016

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 and Performance Measures

Below is the status of the Finance Department's SY2021 goals, as well as the department's goals that are reflected in the City's FY2022 Budget.

Status of SY2021 Goals		
Goals	Status	Strategic Priority Area
Complete AMI smart meter installations	97% Complete	Quality Customer Service & Delivery of City Services
Implement ERP system enhancements to move towards paperless processing	25% Complete	Technology Enhancements, Use & Effectiveness
Launch the Finance pages of the City's website	Complete	Quality Customer Service & Delivery of City Services
Update Municipal Code and Council Policy Statements to reflect new fiscal year	In Progress	Financial Stability and Management
Continue to monitor COVID-19 impact to current and future years	Ongoing	Financial Stability and Management

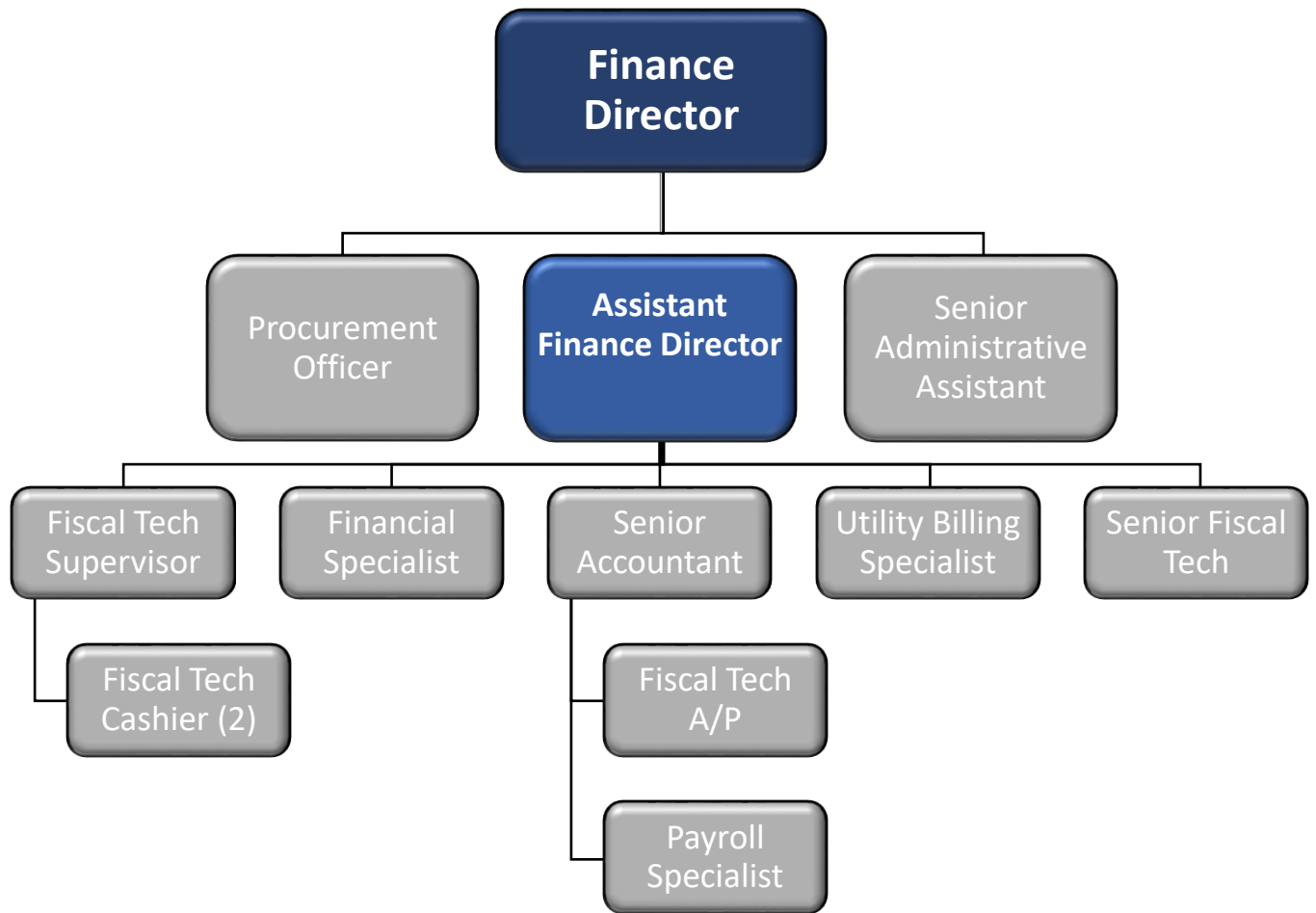
FY2022 Goals and Objectives	
Goals	Strategic Priority Area
Implement ERP system enhancements to move towards paperless processing of purchase orders and invoices	Technology Enhancements, Use & Effectiveness
Update vehicle asset inventory and purchase model	Financial Stability and Management
Apply for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

Below are the Finance Department’s performance measures that reflect the attainment of the department’s prior year goals.

Performance Measures				
City Strategic Priority: Financial Stability & Management				
	FY2018	FY2019	FY2020	FY2021
Purchase Orders Issued	813	518	425	396
Invoices Paid	11,621	10,567	9,977	9,730
Bids/RFPs Issued	46	60	47	36
GFOA Certificate of Achievement	Yes	Yes	Yes	Pending
City Strategic Priority: Quality Customer Service & Delivery of City Services				
	FY2018	FY2019	FY2020	FY2021
Utility Bills Issued	75,180	75,349	75,429	
Payments Processed	132,965	159,476	159,881	159,010
Vehicle Licenses Sold	27,771	28,512	27,191	25,674
Animal Licenses Sold	2,913	2,804	2,711	2,567

Below is a summary of Finance expenditures by type.

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Personnel Services	\$691,632	\$737,241	\$517,25	\$518,297	\$1,006,635
Contractual Services	990,527	960,037	870,675	867,640	1,079,098
Supplies and Materials	14,360	11,826	8,800	4,550	16,500
Other	3,583	3,516	-	-	-
Total Expenditures General Fund - Finance	\$1,700,102	\$1,712,620	\$1,396,500	\$1,390,487	\$2,102,233



City of Park Ridge
Fiscal Year 2022 Budget
General Fund - Finance - Expenditures

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
<i>Personnel Services</i>					
Regular Salaries	\$ 690,274	\$ 736,485	\$ 515,625	\$ 515,625	\$ 822,844
Extra Help	1,058	680	-	1,972	2,000
Overtime	301	75	1,400	700	1,500
Employee Benefits - PPO	-	-	-	-	147,917
Employee Benefits - HMO	-	-	-	-	24,641
Employee Benefits - Life	-	-	-	-	773
Employee Benefits - Dental	-	-	-	-	6,960
<i>Contractual Services</i>					
Insurance	463,608	504,793	466,500	466,500	701,458
Insurance Fees	120,739	49,923	100,000	100,000	150,000
Audit Fees	58,836	36,121	40,800	40,800	46,740
Citation Fees	5,094	5,106	3,400	5,023	22,000
Red Light Fees	-	-	-	-	-
Training	3,735	1,718	1,200	3,728	7,000
Postal Charges	27,891	28,925	25,000	25,000	38,000
Membership Dues	1,293	1,435	1,300	1,300	2,925
Bank Service Charges	46,929	66,601	60,000	52,814	85,000
Bank Trust Fees	2,725	1,475	475	475	1,475
General Contractual Services	259,677	263,940	172,000	172,000	24,500
<i>Supplies and Materials</i>					
Materials	10,097	7,888	8,000	4,550	11,500
License Supplies	4,263	3,938	800	-	5,000
<i>Other</i>					
Bad Debt Expense	3,583	3,516	-	-	-
Total Expenditures - General Fund - Finance	\$ 1,700,102	\$ 1,712,620	\$ 1,396,500	\$ 1,390,487	\$ 2,102,233

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 the 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 and Performance Measures

Below is the status of the Police Department's SY2021 goals, as well as the department's goals that are reflected in the City's FY2022 Budget.

Status of SY2021 Goals		
Goals	Status	Strategic Priority Area
Complete Project 7 (Sally Port) of the Police Department's Master Plan	Delayed due to COVID-19	Capital Infrastructure Investments & Improvements
Evaluate the feasibility of changing the Parking Enforcement positions to Community Service Offer positions	Complete	Quality Customer Service & Delivery of City Services
Complete the re-accreditation process for the Department	Complete	Quality Customer Service & Delivery of City Services
Implement and evaluate aspects of the Police Reform Act	In progress	Quality Customer Service & Delivery of City Services
Conduct a campaign for the implementation of the RAVE System	In progress	Technology Enhancements, Use & Effectiveness

FY2022 Goals and Objectives	
Goals	Strategic Priority Area
Complete Project 7 (Sally Port) of the Police Department's Master Plan	Capital Infrastructure Investments & Improvements
Eliminate the Parking Enforcement Specialty function and incorporate parking enforcement into the daily activity of CSOs	Quality Customer Service & Delivery of City Services
Allocate an additional sworn officer to the Traffic Bureau	Quality Customer Service & Delivery of City Services
Implement and evaluate aspects of the Police Reform Act	Quality Customer Service & Delivery of City Services
Conduct a campaign for the implementation of the RAVE System	Technology Enhancements, Use & Effectiveness
Implement a civilian Community Strategies Coordinator position	Quality Customer Service & Delivery of City Services

City of Park Ridge
Fiscal Year 2022 Budget
General Fund – Police Department

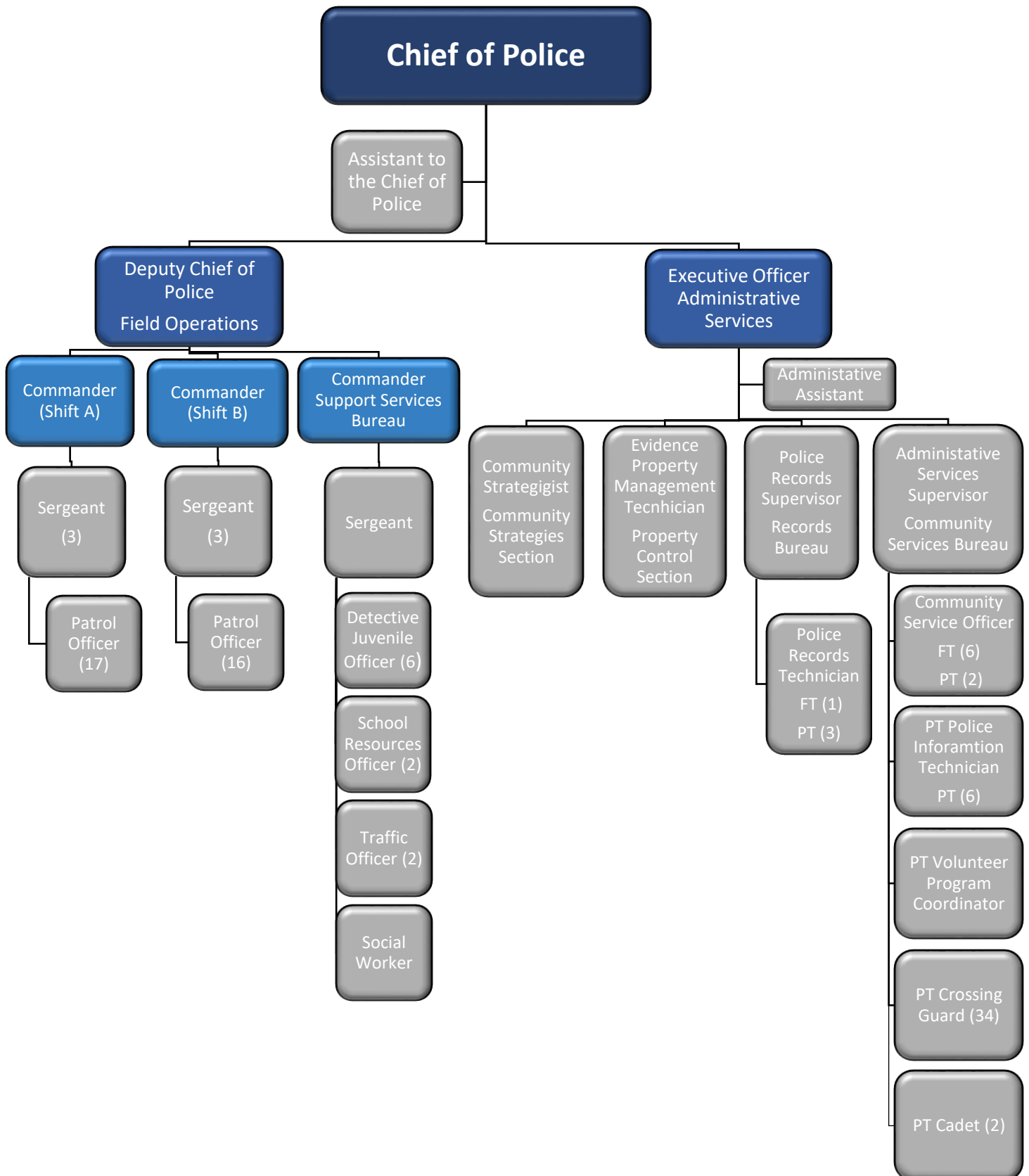
Below are the Police Department's performance measures that reflect the attainment of the department's prior year goals.

Performance Measures				
City Strategic Priority: Capital Infrastructure Investments & Improvements				
	FY2018	FY2019	FY2020	FY2021
Sally Port (of the Police Department's Master Plan)	-	-	-	Delayed
City Strategic Priority: Quality Customer Service & Delivery of City Services				
	FY2018	FY2019	FY2020	FY2021
Index Crime Rate*	977	816	947	513
Traffic Stops*	3,867	4,777	2,526	1,748
Traffic Citations*	4,688	5,891	1,942	1,390
Arrests*	294	351	223	81
Police Service Events*	41,091	43,450	31,117	15,549
Offense Reports*	3,707	3,688	2,883	1,187
Crash Reports	1,404	1,407	743	389
Evaluate feasibility of changing PEO position to CSO	-	-	-	Delayed

* Measures are based on calendar year data. FY2021 reflects 6 months of data, January 1, 2021 to June 30, 2021

Below is a summary of Police Department expenditures by type.

	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Projected	FY2022 Budget
Personnel Services	\$6,768,936	\$6,914,279	\$4,987,2860	\$4,987,286	\$8,562,061
Contractual Services	3,126,152	3,337,860	2,130,424	2,130,424	3,502,337
Supplies and Materials	102,595	46,699	59,495	59,495	68,000
Total Expenditures General Fund – Police	\$9,997,682	\$10,298,837	\$7,177,205	\$7,177,205	\$12,132,398



City of Park Ridge
Fiscal Year 2022 Budget
General Fund - Police - Expenditures

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Police Administration					
<i>Personnel Services</i>					
Regular Salaries	\$ 1,083,455	\$ 1,118,899	\$ 864,752	\$ 864,752	\$ 1,265,074
Overtime	12,737	5,748	15,180	15,180	23,000
Employee Benefits - PPO	-	-	-	-	178,717
Employee Benefits - HMO	-	-	-	-	11,794
Employee Benefits - Life	-	-	-	-	1,185
Employee Benefits - Dental	-	-	-	-	9,676
PSEBA	26,152	26,312	17,600	17,600	28,000
Uniforms - Payroll	-	-	-	-	-
<i>Contractual Services</i>					
Telecommunications	21,262	23,303	14,520	14,520	24,000
Training	41,128	27,557	29,700	29,700	45,000
Membership Dues	20,669	21,653	15,000	15,000	24,500
General Contractual Services	15,937	13,317	32,000	32,000	58,000
Pension Payments	2,550,405	2,510,735	1,754,100	1,754,100	2,852,292
<i>Supplies and Materials</i>					
Materials	19,961	13,230	10,000	10,000	20,000
Support Services					
<i>Personnel Services</i>					
Regular Salaries	1,196,519	1,180,580	843,065	843,065	1,391,690
Overtime	86,709	91,974	49,500	49,500	92,000
Employee Benefits - PPO	-	-	-	-	107,553
Employee Benefits - HMO	-	-	-	-	109,921
Employee Benefits - Life	-	-	-	-	1,760
Employee Benefits - Dental	-	-	-	-	12,391
Uniforms - Payroll	8,150	8,150	4,262	4,262	8,900
<i>Contractual Services</i>					
General Contractual Services	4,785	5,988	6,930	6,930	6,500
Police Church Support	2,245	2,134	990	990	2,150
<i>Supplies and Materials</i>					
Materials	2,550	1,690	1,980	1,980	3,000
Communications					
<i>Contractual Services</i>					
General Contractual Services	351,968	631,578	234,754	234,754	367,395
Patrol					
<i>Personnel Services</i>					
Regular Salaries	3,832,310	3,960,734	2,817,926	2,817,926	4,188,771
Crossing Guards	113,030	67,094	81,484	81,484	130,997
Overtime	249,764	298,815	181,500	181,500	300,000
Employee Benefits - PPO	-	-	-	-	324,150
Employee Benefits - HMO	-	-	-	-	207,433
Employee Benefits - Life	-	-	-	-	4,246
Employee Benefits - Dental	-	-	-	-	31,364
Uniforms	37,645	28,544	25,080	25,080	38,000
Uniforms - Patrol	20,700	23,800	14,100	14,100	28,200

City of Park Ridge
Fiscal Year 2022 Budget
General Fund - Police - Expenditures

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
<i>Contractual Services</i>					
Building Maintenance	16,059	20,491	13,200	13,200	25,000
Squad Emergency Equipment Repair	11,230	6,491	6,600	6,600	9,500
Stray Animal Imound	-	-	1,980	1,980	3,000
General Contractual Services	82,882	74,171	12,000	12,000	74,000
<i>Supplies and Materials</i>					
Materials	76,996	30,620	44,215	44,215	40,000
Community Strategies					
<i>Personnel Services</i>					
Regular Salaries	98,664	101,821	69,162	69,162	67,239
Overtime	2,350	1,058	3,300	3,300	-
Uniforms - Patrol	750	750	375	375	-
<i>Contractual Services</i>					
Mileage Compensation	1,615	442	1,650	1,650	2,500
National Night Out	5,968	-	7,000	7,000	8,500
<i>Supplies and Materials</i>					
Materials	3,087	1,159	3,300	3,300	5,000
Total Expenditures -					
General Fund - Police	\$ 9,997,682	\$ 10,298,837	\$ 7,177,205	\$ 7,177,205	\$ 12,132,398

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 serves as the City's disaster agency.

Strategic Goals and Performance Measures

Below is the status of the Fire Department's SY2021 goals, as well as the department's goals that are reflected in the City's FY2022 Budget.

Status of SY2021 Goals		
Goals	Status	Strategic Priority Area
Replace existing cardiac monitors on advanced life support (ALS) vehicles	Deferred to FY23	Quality Customer Service & Delivery of City Services
Convert daily vehicle and equipment checks to an online apparatus readiness and inventory system	Complete	Technology Enhancements, Use & Effectiveness
Develop long term plan for both fire station facilities upon completion of station studies	In Progress	Capital Infrastructure Investments & Improvements
Replace all mobile radios in the Fire Department fleet	In Progress	Technology Enhancements, Use & Effectiveness

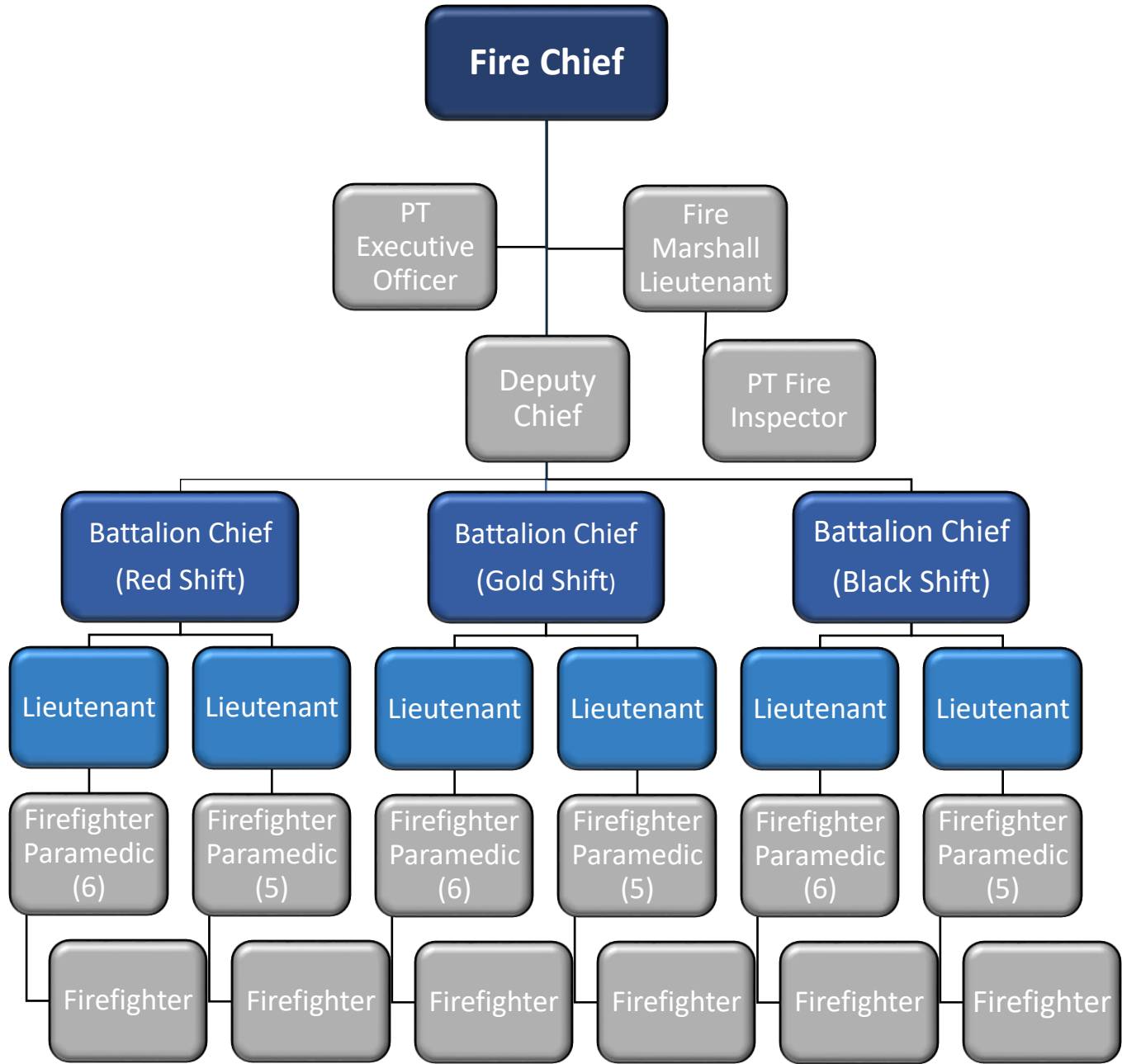
FY2022 Goals and Objectives	
Goals	Strategic Priority Area
Update Fire Department management software to integrate with Advocate Lutheran General Hospital EMS System	Technology Enhancements, Use & Effectiveness
Begin to implement recommendations in Fire Stations study, as budget allows and as directed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

Below are the Fire Department's performance measures that reflect the attainment of the department's prior year goals.

Performance Measures				
City Strategic Priority: Quality Customer Service & Delivery of City Services				
	FY2018	FY2019	FY2020	FY2021
Total Incidents	5,187	5,367	4,788	4,688
Simultaneous Incidents	1,957	1,913	1,567	1,493
Average Call to Arrival Time (sec)	249	267	270	266
Fire Inspections	2,075	1,460	1,314	1430
Plan Reviews	588	380	325	361

Below is a summary of Fire Department expenditures by type.

	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Projected	FY2022 Budget
Personnel Services	\$5,645,534	\$5,604,428	\$3,877,611	\$3,877,611	\$6,680,030
Contractual Services	2,831,671	2,851,040	1,845,654	1,839,654	3,191,762
Supplies and Materials	97,868	63,870	50,000	50,000	95,000
Transfers	159,689	-	-	-	-
Total Expenditures General Fund - Fire	\$8,734,762	\$8,519,339	\$5,773,265	\$5,767,265	\$9,966,792



City of Park Ridge
Fiscal Year 2022 Budget
General Fund - Fire - Expenditures

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Fire Administration					
Regular Salaries	\$ 265,075	\$ 349,450	\$ 256,919	\$ 256,919	\$ 405,683
Employee Benefits - PPO	-	-	-	-	39,308
Employee Benefits - Life	-	-	-	-	515
Employee Benefits - Dental	-	-	-	-	2,097
PSEBA	34,975	35,189	23,500	23,500	36,000
PEHP Contributions	83,119	73,035	-	-	75,000
<i>Contractual Services</i>					
Building Maintenance	21,796	36,168	16,675	16,675	25,000
Training	-	-	-	-	-
Membership Dues	15,736	6,002	2,000	1,000	6,500
General Contractual Services	429,093	451,537	300,000	300,000	454,550
Pension Payments	2,301,721	2,315,030	1,469,129	1,469,129	2,610,212
Natural Gas	4,814	4,890	3,350	3,350	5,500
<i>Supplies and Materials</i>					
Materials	33,064	27,985	18,000	18,000	28,000
<i>Capital Outlay</i>					
Building/Building Improvements	114,446	-	-	-	-
Fire Prevention					
<i>Personnel Services</i>					
Regular Salaries	120,257	122,740	83,144	83,144	124,716
Overtime	32,807	14,941	15,000	15,000	30,000
Employee Benefits - PPO	-	-	-	-	23,007
Employee Benefits - Life	-	-	-	-	48
Employee Benefits - Dental	-	-	-	-	1,048
<i>Contractual Services</i>					
General Contractual Services	152	1,496	1,500	1,500	1,500
<i>Supplies and Materials</i>					
Materials	3,705	2,798	5,000	5,000	10,000
Emergency Response					
<i>Personnel Services</i>					
Regular Salaries	4,666,009	4,627,691	3,262,048	3,262,048	4,917,456
Overtime	396,815	352,490	200,000	200,000	300,000
Employee Benefits - PPO	-	-	-	-	502,153
Employee Benefits - HMO	-	-	-	-	146,297
Employee Benefits - Life	-	-	-	-	2,193
Employee Benefits - Dental	-	-	-	-	34,509
Uniforms	27,658	19,629	19,000	19,000	25,000
PPE Turnout Gear	18,820	9,262	18,000	18,000	15,000

City of Park Ridge
Fiscal Year 2022 Budget
General Fund - Fire - Expenditures

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
<i>Contractual Services</i>					
Squad Emergency Equipment Repair	683	278	2,000	2,000	2,000
Training	39,642	25,145	35,000	30,000	35,000
General Contractual Services	18,036	10,495	16,000	16,000	51,500
<i>Supplies and Materials</i>					
Materials	60,092	29,730	25,000	25,000	55,000
Equipment Maintenance	1,007	3,358	2,000	2,000	2,000
<i>Capital Outlay</i>					
Machinery and Equipment	45,243	-	-	-	-
Total Expenditures -					
General Fund - Fire	\$ 8,734,762	\$ 8,519,339	\$ 5,773,265	\$ 5,767,265	\$ 9,966,792

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 and Performance Measures

Below is the status of the Public Works Department's SY2021 goals, as well as the department's goals that are reflected in the City's FY2022 Budget.

Status of SY2021 Goals		
Goals	Status	Strategic Priority Area
Reconstruction of Summit Avenue using Rebuild Illinois Funds	Complete	Capital Infrastructure Investments & Improvements
Resurface Uptown Parking Court using Uptown TIF Funds	Complete	Capital Infrastructure Investments & Improvements
Design Green Library Parking Lot for MWRD Grant using Uptown TIF Funds	Complete	Capital Infrastructure Investments & Improvements
Install security locks at the Service Center and Police Department	Postponed	Capital Infrastructure Investments & Improvements
Construction of Marvin Parkway Flood Control Project (MWRD Grant and Sewer Fund)	Complete	Capital Infrastructure Investments & Improvements
Increase Alley Restoration Project by \$15,000 (16.7%)	Complete	Capital Infrastructure Investments & Improvements

FY2022 Goals and Objectives	
Goals	Strategic Priority Area
Complete design of Sibley West Flood Reduction Project	Capital Infrastructure Investments & Improvements
Replace Service Center A/C unit and roof	Capital Infrastructure Investments & Improvements
Repair and replace salt dome canopy/roof	Capital Infrastructure Investments & Improvements
Reconstruct Dee Road using Rebuild Illinois Funds - Devon to Higgins	Capital Infrastructure Investments & Improvements
Complete construction of Library Green Parking Lot	Capital Infrastructure Investments & Improvements
Summit Avenue commuter parking area rehabilitation using Rebuild Illinois Funds	Capital Infrastructure Investments & Improvements
Install strategic water valves with water main replacement	Capital Infrastructure Investments & Improvements

City of Park Ridge
Fiscal Year 2022 Budget
General Fund – Public Works Department

FY2022 Goals and Objectives	
Goals	Strategic Priority Area
Construct two green alleys	Capital Infrastructure Investments & Improvements
Seek grant opportunities for flood reduction program and other projects	Capital Infrastructure Investments & Improvements
Utilize new City website to inform public of capital project progress	Quality Customer Service and Delivery of City Services

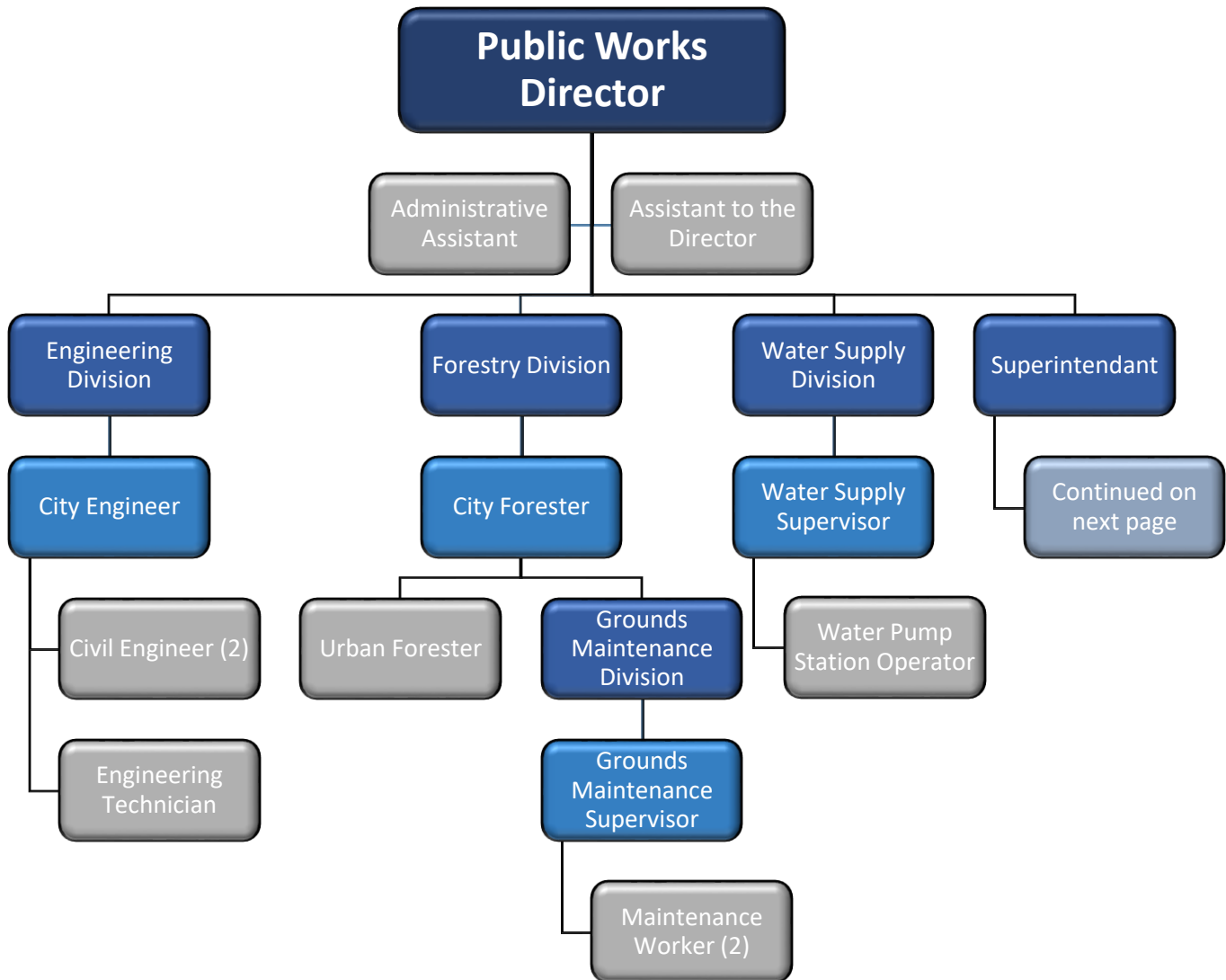
Below are the Public Works Department's performance measures that reflect the attainment of the department's prior year goals.

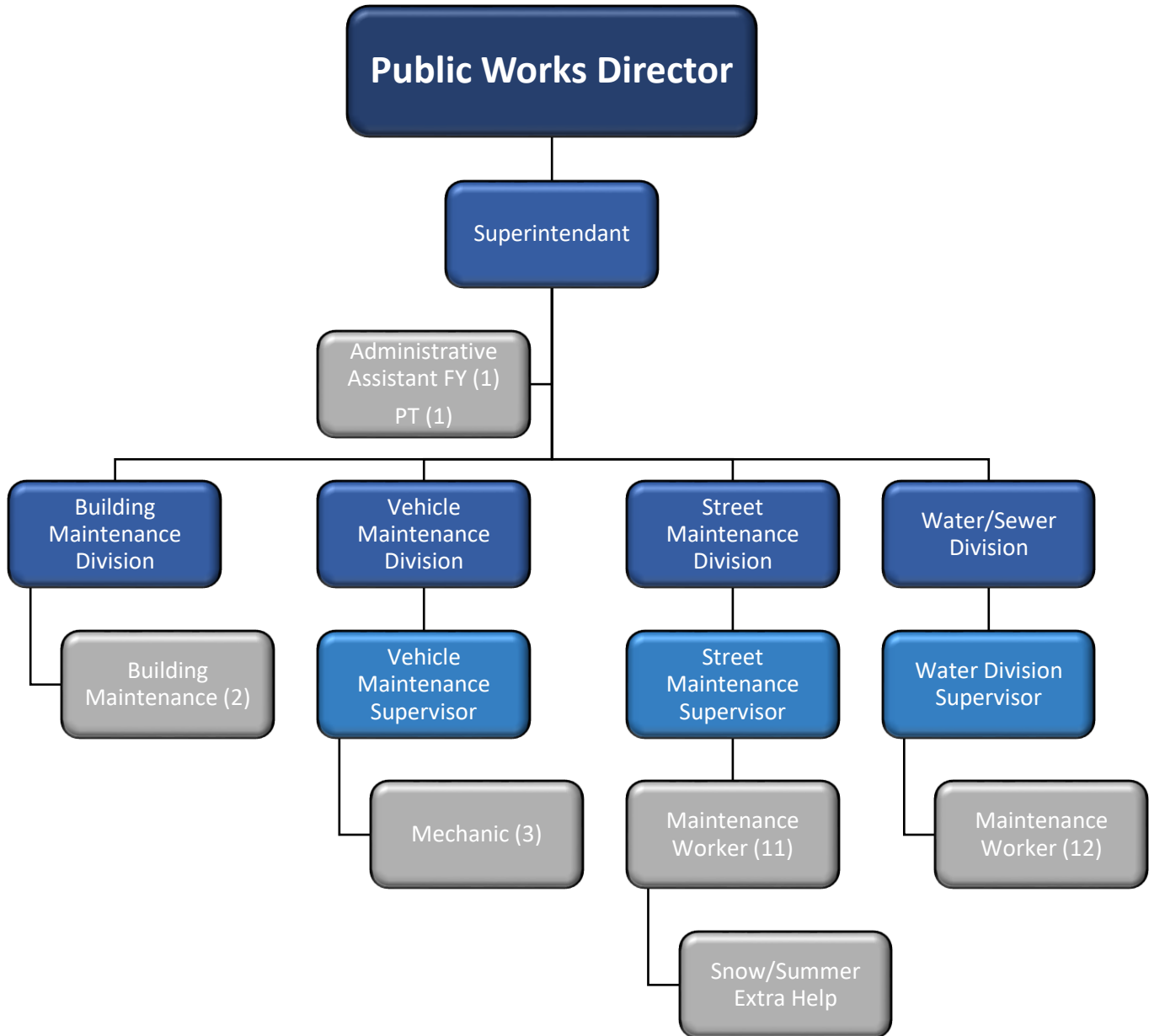
Performance Measures				
City Strategic Priority: Capital Infrastructure Investments & Improvements				
	FY2018	FY2019	FY2020	FY2021
Water Main Breaks & Service Leaks	89	86	66	106
Sewer Flushing (Linear Feet)	122,469	199,116	38,353	64,563
Catch Basin & Inlets Cleaning	2,517	2,006	1,294	540
Tree Removal & Plantings	429/600	508/652	497/592	497/549
Water Meter Installation	254	145	71	44
Alley Grading (Linear Feet)	28,502	33,700	35,007	42,250
Parking Meter (Man Hour)	588	567	495	366.5
City Strategic Priority: Quality Customer Service & Delivery of City Services				
	FY2018	FY2019	FY2020	FY2021
Snow & Ice Removal (Man Hours)	2,817	2,965	647	3,375
Salt Used (Tons)	2,545	2,028	1,852	2,249
Water Meter Readings & Service Calls	2,022	1,997	2,033	1,349
Street Sweeping (Curb Mile)	4,375	3,439	3,388	5,301
JULIE Locates	7,458	9,827	9,151	8,924

City of Park Ridge
Fiscal Year 2022 Budget
General Fund – Public Works Department

Below is a summary of Public Works Department expenditures by type.

	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Projected	FY2022 Budget
Personnel Services	\$2,773,709	\$2,890,944	\$1,994,997	\$1,978,497	\$3,536,560
Contractual Services	1,480,102	1,349,681	1,099,000	1,091,500	1,758,945
Supplies and Materials	862,896	897,280	402,000	398,00	986,000
Capital Outlay	523,841	-	-	-	-
Total Expenditures General Fund – Public Works	\$5,640,549	\$5,137,905	\$3,495,997	\$3,468,497	\$6,303,205





City of Park Ridge
Fiscal Year 2022 Budget
General Fund - Public Works - Expenditures

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Public Works Administration					
<i>Personnel Services</i>					
Regular Salaries	\$ 343,735	\$ 331,409	\$ 225,929	\$ 225,929	\$ 351,428
Employee Benefits - PPO	-	-	-	-	38,532
Employee Benefits - HMO	-	-	-	-	12,290
Employee Benefits - Life	-	-	-	-	410
Employee Benefits - Dental	-	-	-	-	2,956
<i>Contractual Services</i>					
Training	2,552	710	2,500	2,500	3,500
Membership Dues	1,605	2,045	3,500	3,000	4,000
General Contractual Services	669	-	1,000	-	1,000
<i>Supplies and Materials</i>					
Materials	1,860	2,502	2,500	2,500	4,000
Engineering					
<i>Personnel Services</i>					
Regular Salaries	362,958	332,287	227,244	227,244	353,723
Overtime	43	255	1,000	1,000	1,000
Employee Benefits - PPO	-	-	-	-	7,762
Employee Benefits - HMO	-	-	-	-	12,787
Employee Benefits - Life	-	-	-	-	401
Employee Benefits - Dental	-	-	-	-	1,289
<i>Contractual Services</i>					
General Contractual Services	119,594	108,181	105,000	100,000	130,000
<i>Supplies and Materials</i>					
Materials	822	562	1,500	1,000	2,000
Traffic Control					
<i>Contractual Services</i>					
General Contractual Services	137,470	91,439	83,000	83,000	130,000
<i>Supplies and Materials</i>					
Materials	22,411	18,413	20,000	20,000	27,000
Street Lighting					
<i>Contractual Services</i>					
Electrical Equipment Maintenance	26,035	20,132	46,000	46,000	55,000
Electricity	215,862	210,746	142,000	142,000	200,000
Snow and Storm Control					
<i>Personnel Services</i>					
Extra Help	260	105	2,500	-	10,000
Overtime	96,822	182,033	50,000	50,000	185,000
<i>Contractual Services</i>					
General Contractual Services	2,855	2,995	1,000	-	3,500
<i>Supplies and Materials</i>					
Snow Removal Supplies	167,680	204,455	66,000	66,000	210,000

City of Park Ridge
Fiscal Year 2022 Budget
General Fund - Public Works - Expenditures

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Street Maintenance					
<i>Personnel Services</i>					
Regular Salaries	1,165,888	1,217,840	793,723	793,723	1,078,550
Extra Help	-	-	4,500	-	6,000
Overtime	-	-	-	-	-
Employee Benefits - PPO	-	-	-	-	76,411
Employee Benefits - HMO	-	-	-	-	91,178
Employee Benefits - Life	-	-	-	-	857
Employee Benefits - Dental	-	-	-	-	10,724
Uniforms	12,646	12,963	12,000	12,000	17,000
<i>Contractual Services</i>					
Striping	42,591	32,726	35,000	35,000	40,000
General Contractual Services	21,620	2,555	1,000	1,000	1,000
<i>Supplies and Materials</i>					
Materials	88,460	96,995	92,000	92,000	102,000
Sidewalk Maintenance					
<i>Supplies and Materials</i>					
Materials	1,994	-	3,000	1,000	3,000
<i>Capital Outlay</i>					
Sidewalk Repairs	173,459	-	-	-	-
Alley Maintenance					
<i>Capital Outlay</i>					
Alley Restoration	69,993	-	-	-	-
Alley Paving	16,897	-	-	-	-
Parking					
<i>Contractual Services</i>					
Building Maintenance - Dee Road Depot	-	-	-	-	19,000
Real Property Rental	-	-	-	-	12,000
Bank Service Charges	-	-	-	-	3,000
General Contractual Services	-	-	-	-	53,300
Contractual Services - Property Tax	-	-	-	-	27,645
Electricity	-	-	-	-	6,000
<i>Supplies and Materials</i>					
Materials	-	-	-	-	10,000
<i>Other</i>					
Citation Fees	-	-	-	-	21,700
City Building Maintenance					
<i>Personnel Services</i>					
Regular Salaries	144,680	146,639	105,217	105,217	162,729
Employee Benefits - PPO	-	-	-	-	46,015
Employee Benefits - Life	-	-	-	-	121
Employee Benefits - Dental	-	-	-	-	2,097
<i>Contractual Services</i>					
Building Maintenance	214,434	184,721	134,000	134,000	210,000
Natural Gas	21,051	25,875	10,000	10,000	25,000
Electricity	6,869	6,738	5,000	5,000	10,000
<i>Supplies and Materials</i>					
Materials	35,238	32,481	25,000	25,000	40,000
<i>Capital Outlay</i>					
Buildings/Building Improvements	263,492	-	-	-	-

City of Park Ridge
Fiscal Year 2022 Budget
General Fund - Public Works - Expenditures

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Forestry					
<i>Personnel Services</i>					
Regular Salaries	135,914	142,409	98,440	98,440	153,055
Employee Benefits - PPO	-	-	-	-	7,762
Employee Benefits - HMO	-	-	-	-	18,248
Employee Benefits - Life	-	-	-	-	168
Employee Benefits - Dental	-	-	-	-	1,478
<i>Contractual Services</i>					
Tree Trimming	134,703	104,922	60,000	60,000	135,000
Tree Removal	223,515	216,194	190,000	190,000	240,000
Emergency T and M	85,334	106,615	75,000	75,000	110,000
Tree Spraying	55,227	64,536	65,000	65,000	105,000
General Contractual Services	3,252	11,734	5,000	5,000	25,000
<i>Supplies and Materials</i>					
Materials	2,903	2,789	3,000	3,000	3,000
Materials - Reforestation	148,558	145,320	-	-	140,000
Grounds Maintenance					
<i>Personnel Services</i>					
Regular Salaries	83,130	84,683	155,621	155,621	238,064
Extra Help	-	-	9,000	4,500	12,000
Employee Benefits - PPO	-	-	-	-	60,887
Employee Benefits - Life	-	-	-	-	224
Employee Benefits - Dental	-	-	-	-	3,145
<i>Contractual Services</i>					
General Contractual Services	68,551	66,388	80,000	80,000	90,000
<i>Supplies and Materials</i>					
Gas for Gas Lights	8,374	8,078	8,000	8,000	10,000
Gas Light Maintenance	9,762	5,197	5,000	4,000	10,000
Materials	22,180	29,522	12,000	12,000	40,000
Vehicle Maintenance					
<i>Personnel Services</i>					
Regular Salaries	423,865	420,682	299,823	299,823	443,367
Overtime	3,768	19,638	10,000	5,000	20,000
Employee Benefits - PPO	-	-	-	-	84,950
Employee Benefits - HMO	-	-	-	-	18,248
Employee Benefits - Life	-	-	-	-	462
Employee Benefits - Dental	-	-	-	-	5,242
<i>Contractual Services</i>					
Insurance Claims	17,564	30,036	15,000	15,000	40,000
General Contractual Services	78,750	60,394	40,000	40,000	80,000
<i>Supplies and Materials</i>					
Materials	145,444	161,659	75,000	75,000	145,000
Auto Petroleum Products	191,715	169,402	75,000	75,000	220,000
Tires	15,494	19,904	14,000	14,000	20,000
Total Expenditures -					
General Fund - Public Works	\$ 5,640,549	\$ 5,137,905	\$ 3,495,997	\$ 3,468,497	\$ 6,303,205

General Fund – Community Preservation & Development Department

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 and Performance Measures

Below is the status of CP&D’s SY2021 goals, as well as the department’s goals that are reflected in the City’s FY2022 Budget.

Status of SY2021 Goals		
Goals	Status	Strategic Priority Area
Complete update of City’s Comprehensive Plan	On hold	Community Outreach & Engagement
Continue movement to an all-digital workflow for building permits	90% Complete	Technology Enhancements, Use & Effectiveness
Upgrade EnerGov software with enhanced customer and staff interface and business license module	90% Complete	Technology Enhancements, Use & Effectiveness
Maintain median review time for building permits at four working days and reduce average review time to under four working days	90% Target	Quality Customer Service & Delivery of City Services

FY2022 Goals and Objectives	
Goals	Strategic Priority Area
Complete update of City’s Comprehensive Plan	Community Outreach & Engagement
Continue movement to an all-digital workflow for building permits	Technology Enhancements, Use & Effectiveness
Upgrade Energov to v2021 and integrate with Munis v2021 upgrade	Technology Enhancements, Use & Effectiveness
Move health inspections from paper-based to all-digital	Technology Enhancements, Use & Effectiveness
Develop all-digital business licensing module	Technology Enhancements, Use & Effectiveness
Update Building Codes from ICC 2015 to ICC 2021	Community Outreach & Engagement

General Fund – Community Preservation & Development Department

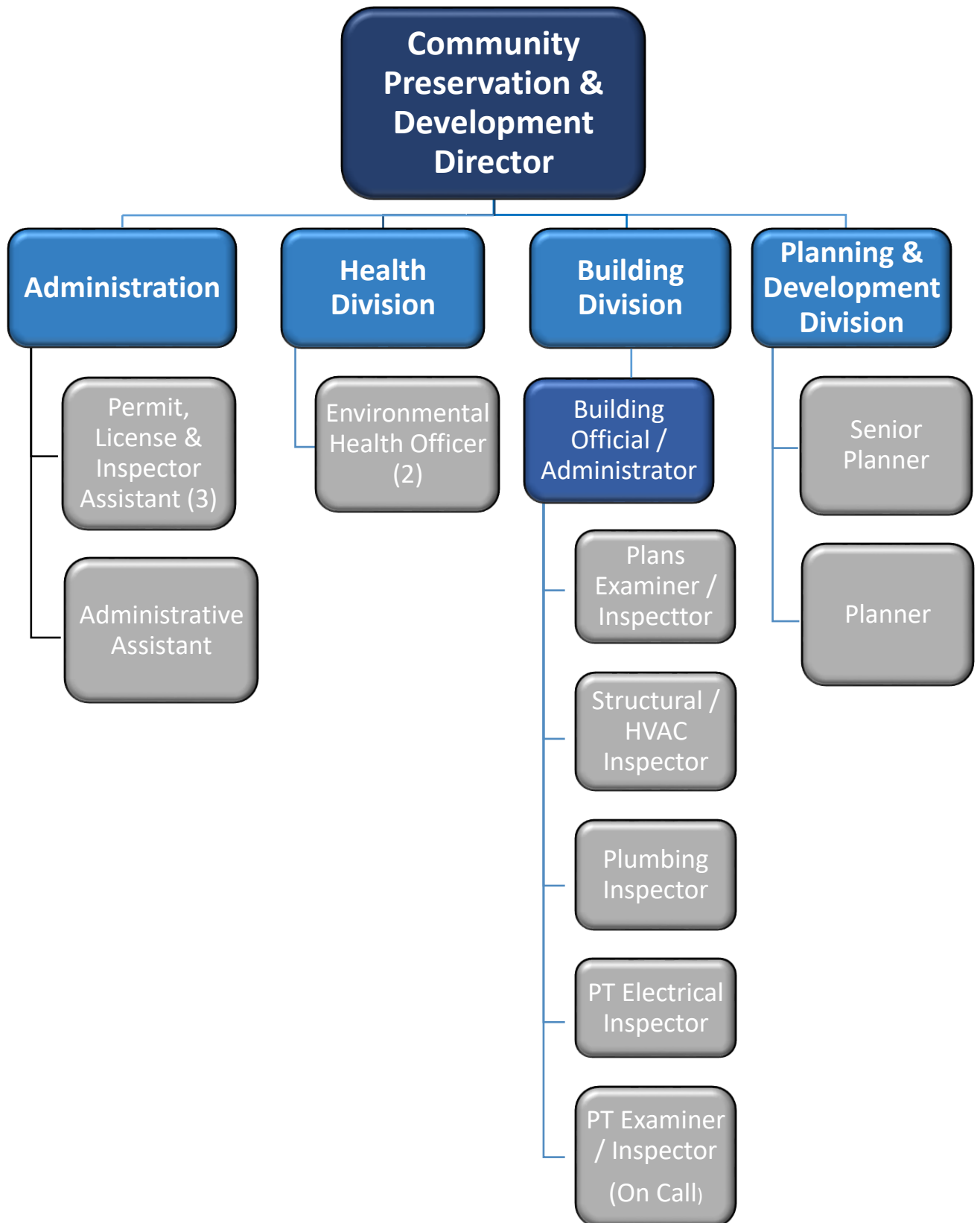
Below are CP&D's performance measures that reflect the attainment of the department's prior year goals.

Performance Measures				
City Strategic Priority: Quality Customer Service & Delivery of City Services				
	FY2018	FY2019	FY2020	FY2021
Permit Applications	2,372	3,775	2,906	3,172
Permits Issued	2,081	2,182	2,350	2,594
Contractor Registrations Issued	N/A	N/A	1,116	1,270
Building Inspections	6,804	6,562	6,336	6,708
Plan Reviews	7,320	6,057	6,521	7,048
Health Inspections	609	852	546	679
Health Complaint Cases	650	354	302	276
Property Maintenance Cases	105	71	42	47
Zoning Complaint Cases	n/a	41	62	54
Construction Complaint Cases	n/a	456	123	182
Planning & Zoning Commission Cases	16	16	20	14
Zoning Board of Appeals Cases	10	15	18	13
Appearance Commission Cases	88	68	71	89
Property Transfers	1,205	1,211	1,265	NA
Business Licenses Issued	1,439	1,395	1,359	1640
Average Building Permit Review (Calendar Days)	10.03	7.97	6.85	4.77

Below is a summary of CP&D expenditures by type.

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Personnel Services	\$959,038	\$956,368	\$680,452	\$681,952	\$1,270,823
Contractual Services	181,716	116,461	104,160	105,060	176,700
Supplies and Materials	16,420	8,861	5,880	5,880	10,000
Transfers	10,018	-	-	-	-
Total Expenditures General Fund – CP&D	\$1,167,192	\$1,081,690	\$790,492	\$792,892	\$1,457,523

General Fund – Community Preservation & Development Department



General Fund - Community Preservation and Development - Expenditures

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
<i>Personnel Services</i>					
Regular Wages	\$ 954,783	\$ 952,907	\$ 676,952	\$ 676,952	\$ 1,105,322
Extra Help	278	-	1,500	1,500	-
Overtime	3,976	3,462	2,000	3,500	6,000
Employee Benefits - PPO	-	-	-	-	124,258
Employee Benefits - HMO	-	-	-	-	24,641
Employee Benefits - Life	-	-	-	-	856
Employee Benefits - Dental	-	-	-	-	9,246
Uniforms	-	-	-	-	500
<i>Contractual Services</i>					
Training	10,005	2,829	5,600	5,600	40,000
Membership Dues	1,074	987	3,000	3,000	5,000
Pest Control	3,966	725	1,100	2,000	2,000
General Contractual Services	166,672	111,920	94,460	94,460	129,700
<i>Supplies and Materials</i>					
Materials	16,420	8,861	5,880	5,880	10,000
<i>Capital Outlay</i>					
Machinery and Equipment	10,018	-	-	-	-
Total Expenditures - General Fund - Community Preservation and Development	\$ 1,167,192	\$ 1,081,690	\$ 790,492	\$ 792,892	\$ 1,457,523

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 2022 Budget
Dempster TIF Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Taxes</i>					
Property Tax Current	\$ 185,272	\$ 388,260	\$ 160,000	\$ 164,285	\$ 346,919
<i>Miscellaneous Revenues</i>					
Interest on Investments	405	10	-	37	56
Total Revenues	\$ 185,677	\$ 388,270	\$ 160,000	\$ 164,322	\$ 346,975
Expenditures					
<i>Contractual Services</i>					
General Counsel	-	800	800	800	1,000
General Contractual Services	186,724	388,260	215,000	-	-
Total Expenditures	\$ 186,724	\$ 389,060	\$ 215,800	\$ 800	\$ 1,000
Excess (Deficiency) of Revenues Over Expenditures	(1,048)	(790)	(55,800)	163,522	345,975
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income (Loss)	(1,048)	(790)	(55,800)	163,522	345,975
Beginning Fund Balance	105,847	104,799	104,009	104,009	267,531
Ending Fund Balance	\$ 104,799	\$ 104,009	\$ 48,209	\$ 267,531	\$ 613,506

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 2022 Budget
Motor Fuel Tax Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Intergovernmental</i>					
State Grant - Rebuild Illinois	\$ -	\$ 1,235,040	\$ 411,680	\$ 823,360	\$ 411,680
Motor Fuel Tax	1,383,074	1,341,937	920,000	922,555	1,437,967
<i>Miscellaneous Revenues</i>					
Interest on Investments	16,123	2,484	960	451	677
Total Revenues	\$ 1,399,197	\$ 2,579,461	\$ 1,332,640	\$ 1,746,366	\$ 1,850,324
Expenditures					
<i>Capital Improvements</i>					
Street Repairs	1,055,907	958,443	1,000,000	1,000,000	1,000,000
Rebuild Illinois - Grant Funded	-	-	600,000	600,000	900,000
Total Expenditures	\$ 1,055,907	\$ 958,443	\$ 1,600,000	\$ 1,600,000	\$ 1,900,000
Excess (Deficiency) of					
Revenues Over Expenditures	343,291	1,621,018	(267,360)	146,366	(49,676)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income (Loss)	343,291	1,621,018	(267,360)	146,366	(49,676)
Beginning Fund Balance	1,007,596	1,350,887	2,971,905	2,971,905	3,118,271
Ending Fund Balance	\$ 1,350,887	\$ 2,971,905	\$ 2,704,545	\$ 3,118,271	\$ 3,068,595

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 f 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 2022 Budget
Uptown TIF Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Taxes</i>					
Property Tax Current	\$ 3,331,081	\$ 4,566,804	\$ 2,130,000	\$ 2,242,694	\$ 4,400,408
Property Tax Prior	52,004	7,193	2,500	-	-
<i>Interest Income</i>					
Interest on Investments	39,080	4,244	-	955	1,432
Total Revenues	\$ 3,422,165	\$ 4,578,241	\$ 2,132,500	\$ 2,243,649	\$ 4,401,840
Expenditures					
<i>Contractual Services</i>					
General Contractual Services	407,144	507,371	505,000	470,307	491,706
General Counsel	850	1,800	5,000	-	-
Total Expenditures	\$ 407,994	\$ 509,171	\$ 510,000	\$ 470,307	\$ 491,706
Excess (Deficiency) of					
Revenues Over Expenditures	3,014,170	4,069,070	1,622,500	1,773,342	3,910,134
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(2,359,911)	(2,924,901)	(3,303,059)	(3,453,058)	(2,943,788)
Total Other Financing Sources (Uses)	(2,359,911)	(2,924,901)	(3,303,059)	(3,453,058)	(2,943,788)
Net Income (Loss)	654,259	1,144,169	(1,680,559)	(1,679,716)	966,346
Beginning Fund Balance	5,260,712	5,914,971	7,059,140	7,059,140	5,379,424
Ending Fund Balance	\$ 5,914,971	\$ 7,059,140	\$ 5,378,581	\$ 5,379,424	\$ 6,345,770

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 2022 IMRF rate is 5.54% of covered payroll.

City of Park Ridge
Fiscal Year 2022 Budget
IMRF Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Taxes</i>					
Property Tax Current	\$ 755,159	\$ 730,151	\$ 317,000	\$ 342,826	\$ 533,777
<i>Intergovernmental</i>					
Personal Property Replacement Tax	26,877	33,922	14,600	20,010	33,972
<i>Interest Income</i>					
Interest on Investments	558	-	-	14	21
Total Revenues	\$ 782,594	\$ 764,073	\$ 331,600	\$ 362,850	\$ 567,770
Expenditures					
<i>Personnel Services</i>					
Pension Payments	625,824	810,036	548,000	557,986	579,747
Total Expenditures	\$ 625,824	\$ 810,036	\$ 548,000	\$ 557,986	\$ 579,747
Excess (Deficiency) of					
Revenues Over Expenditures	156,770	(45,964)	(216,400)	(195,136)	(11,977)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Contribution from Sewer	19,608	31,873	23,555	23,555	35,556
Contribution from Enterprise	39,755	62,464	46,182	46,182	46,442
Contribution from Parking	8,131	12,900	-	-	-
Transfers Out	(396,481)	-	-	-	-
Total Other Financing Sources (Uses)	\$ (328,987)	\$ 107,237	\$ 69,737	\$ 69,737	\$ 81,998
Net Income (Loss)	(172,218)	61,273	(146,663)	(125,399)	70,021
Beginning Fund Balance	278,466	106,248	167,522	167,522	42,123
Ending Fund Balance	\$ 106,248	\$ 167,522	\$ 20,859	\$ 42,123	\$ 112,144

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 2022 Budget
FICA Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Taxes</i>					
Property Tax Current	\$ 773,865	\$ 805,949	\$ 345,000	\$ 373,361	\$ 891,286
<i>Interest Income</i>					
Interest on Investments	1,587	2	-	93	139
Total Revenues	\$ 775,453	\$ 805,951	\$ 345,000	\$ 373,454	\$ 891,425
Expenditures					
<i>Personnel Services</i>					
Pension Payments	855,128	868,697	632,979	633,000	1,004,521
Total Expenditures	\$ 855,128	\$ 868,697	\$ 632,979	\$ 633,000	\$ 1,004,521
Excess (Deficiency) of Revenues Over Expenditures	(79,676)	(62,746)	(287,979)	(259,546)	(113,096)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Contribution from Sewer	26,133	27,613	21,325	21,325	49,101
Contribution from Enterprise	52,984	54,117	41,813	41,813	64,134
Contribution from Parking	10,836	11,176	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 89,953	\$ 92,906	\$ 63,138	\$ 63,138	\$ 113,235
Net Income (Loss)	10,277	30,160	(224,841)	(196,408)	139
Beginning Fund Balance	722,497	732,774	762,934	762,934	566,526
Ending Fund Balance	\$ 732,774	\$ 762,934	\$ 538,093	\$ 566,526	\$ 566,665

Description

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

City of Park Ridge
Fiscal Year 2022 Budget
Municipal Waste Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Taxes</i>					
Property Tax Current	\$ 2,781,828	\$ 3,093,174	\$ 1,400,000	\$ 1,459,667	\$ 3,212,156
<i>Interest Income</i>					
Interest on Investments	1,274	1	-	48	72
Total Revenues	\$ 2,783,103	\$ 3,093,176	\$ 1,400,000	\$ 1,459,715	\$ 3,212,228
Expenditures					
<i>Salaries and Wages</i>					
Regular Salaries	49,627	52,130	30,106	30,000	-
Employee Benefits - HMO	6,182	5,244	2,924	-	-
Employee Benefits - PPO	2,559	2,384	1,259	-	-
Employee Benefits - Life	68	74	30	-	-
Employee Benefits - Dental	562	538	210	-	-
Employee Benefits - Programming	39	37	17	-	-
<i>Contractual Services</i>					
Scavenger Service	2,840,728	2,892,426	2,043,603	2,041,208	3,122,156
Refuse Disposal	72,498	95,516	60,000	44,538	90,000
Total Expenditures	\$ 2,972,264	\$ 3,048,349	\$ 2,138,149	\$ 2,115,746	\$ 3,212,156
Excess (Deficiency) of					
Revenues Over Expenditures	(189,161)	44,827	(738,149)	(656,031)	72
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income (Loss)	(189,161)	44,827	(738,149)	(656,031)	72
Beginning Fund Balance	817,188	628,027	672,853	672,853	16,822
Ending Fund Balance	\$ 628,027	\$ 672,853	\$ (65,296)	\$ 16,822	\$ 16,894

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.

City of Park Ridge
Fiscal Year 2022 Budget
Asset Forfeiture Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Fines and Forfeitures</i>					
State Drug Seizure Receipts	\$ -	\$ 824	\$ -	\$ -	\$ -
State Asset Forfeiture Receipts	1,110	4,477	-	-	-
DUI Fine Receipts	1,981	1,422	-	-	-
Federal Forfeiture Receipts	170	6	-	-	-
<i>Interest Income</i>					
Interest on Investments	239	-	-	17	26
Total Revenues	\$ 3,500	\$ 6,729	\$ -	\$ 17	\$ 26
Expenditures					
<i>Salaries and Wages</i>					
Overtime	-	-	1,399	1,399	-
<i>Supplies and Materials</i>					
DUI Materials	-	-	48,601	48,600	-
Drug Materials	-	499	40,000	40,000	-
State Asset Forfeiture Expenditure	2,500	50	18,000	18,000	-
Federal Forfeiture Expenditure	24,167	-	20,000	20,000	-
Total Expenditures	\$ 26,667	\$ 549	\$ 128,000	\$ 127,999	\$ -
Excess (Deficiency) of					
Revenues Over Expenditures	(23,167)	6,180	(128,000)	(127,982)	26
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income (Loss)	(23,167)	6,180	(128,000)	(127,982)	26
Beginning Fund Balance	145,949	122,782	128,962	128,962	979
Ending Fund Balance	\$ 122,782	\$ 128,962	\$ 962	\$ 979	\$ 1,005

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 2022 Budget
Foreign Fire Insurance Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Taxes</i>					
Foreign Fire Insurance Tax	\$ 67,819	\$ 82,890	\$ 70,000	\$ 71,300	\$ 72,000
<i>Interest Income</i>					
Interest on Investments	361	128	-	5	7
Total Revenues	\$ 68,180	\$ 83,018	\$ 70,000	\$ 71,305	\$ 72,007
Expenditures					
<i>Supplies and Material</i>					
Bank/Investment Fees	78,508	85,586	120,000	48,075	85,000
Total Expenditures	\$ 78,508	\$ 85,586	\$ 120,000	\$ 48,075	\$ 85,000
Excess (Deficiency) of Revenues Over Expenditures	(10,328)	(2,568)	(50,000)	23,230	(12,993)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income (Loss)	(10,328)	(2,568)	(50,000)	23,230	(12,993)
Beginning Fund Balance	64,868	54,541	51,973	51,973	75,203
Ending Fund Balance	\$ 54,540	\$ 51,973	\$ 1,973	\$ 75,203	\$ 62,210

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 2022 Budget
Capital Improvement & Equipment Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
<i>Other</i>					
Contingency	\$ -	\$ -	\$ 340,000	\$ -	\$ -
<i>Capital Outlay</i>					
Buiding/Building Improvements	-	218,302	365,000	105,000	1,785,000
Machinery and Equipment	-	130,595	319,184	294,184	-
Sidewalk Repairs	-	145,854	174,639	160,000	175,000
Alley Restoration	-	78,826	90,361	90,361	410,000
Alley Paving	-	17,145	30,240	30,240	-
Total Expenditures	\$ -	\$ 590,722	\$ 1,319,424	\$ 679,785	\$ 2,370,000
Excess (Deficiency) of					
Revenues Over Expenses:	\$ -	\$ (590,722)	\$ (1,319,424)	\$ (679,785)	\$ (2,370,000)
Other Financing Sources (Uses):					
Transfers In	-	590,722	695,000	695,000	2,370,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses):	\$ -	\$ 590,722	\$ 695,000	\$ 695,000	\$ 2,370,000
Net Income (Loss)	-	-	(624,424)	15,215	-
Beginning Fund Balance	-	-	-	-	15,215
Ending Fund Balance	\$ -	\$ -	\$ (624,424)	\$ 15,215	\$ 15,215

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 2016 accounts for principal and interest payments on 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 2022 Budget
Debt Service 2012B Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Interest Income</i>					
Interest on Investments	\$ 36	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 36	\$ -	\$ -	\$ -	\$ -
Expenditures					
<i>Debt Service</i>					
Bond Interest	8,348	-	-	-	-
Bond Principal	315,000	-	-	-	-
Total Expenditures	\$ 323,348	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures	(323,312)	-	-	-	-
Other Financing Sources (Uses)					
Transfers In	396,481	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 396,481	\$ -	\$ -	\$ -	\$ -
Net Income (Loss)	73,169	-	-	-	-
Beginning Fund Balance	(73,169)	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

City of Park Ridge
Fiscal Year 2022 Budget
Debt Service 2015A Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Interest Income</i>					
Interest on Investments	\$ 20,066	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 20,066	\$ -	\$ -	\$ -	\$ -
Expenditures					
<i>Debt Service</i>					
Bond Interest	180,300	172,050	150,000	150,000	121,350
Bond Principal	275,000	735,000	955,000	955,000	980,000
Total Expenditures	\$ 455,300	\$ 907,050	\$ 1,105,000	\$ 1,105,000	\$ 1,101,350
Excess (Deficiency) of Revenues Over Expenditures	(435,234)	(907,050)	(1,105,000)	(1,105,000)	(1,101,350)
Other Financing Sources (Uses)					
Transfers In	409,770	878,867	1,105,000	1,105,000	1,101,350
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 409,770	\$ 878,867	\$ 1,105,000	\$ 1,105,000	\$ 1,101,350
Net Income (Loss)	(25,464)	(28,183)	-	-	-
Beginning Fund Balance	53,647	28,183	-	-	-
Ending Fund Balance	\$ 28,183	\$ -	\$ -	\$ -	\$ -

City of Park Ridge
Fiscal Year 2022 Budget
Debt Service 2016 Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Taxes</i>					
Property Tax	\$ 95,495	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 95,495	\$ -	\$ -	\$ -	\$ -
Expenditures					
<i>Debt Service</i>					
Bond Interest	176,823	141,600	108,059	108,059	77,438
Bond Issuance Costs	-	-	-	-	-
Bond Principal	1,990,000	1,895,000	1,730,000	1,730,000	1,765,000
Total Expenditures	\$ 2,166,823	\$ 2,036,600	\$ 1,838,059	\$ 1,838,059	\$ 1,842,438
Excess (Deficiency) of					
Revenues Over Expenditures	(2,071,328)	(2,036,600)	(1,838,059)	(1,838,059)	(1,842,438)
Other Financing Sources (Uses)					
Transfers In	1,950,141	2,046,035	1,838,059	1,838,059	1,842,438
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 1,950,141	\$ 2,046,035	\$ 1,838,059	\$ 1,838,059	\$ 1,842,438
Net Income (Loss)	(121,187)	9,435	-	-	-
Beginning Fund Balance	111,752	(9,435)	-	-	-
Ending Fund Balance	\$ (9,435)	\$ (0)	\$ -	\$ -	\$ -

Description

The Parking Fund is 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, have 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 at the end of SY2021; going forward, all parking related revenues and expenditures will be reflected in the City's General Fund.

City of Park Ridge
Fiscal Year 2022 Budget
Parking Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Intergovernmental</i>					
Federal Grants	\$ -	\$ -	\$ -	\$ 650,000	\$ -
<i>Fines and Forfeitures</i>					
Parking Meter Fines	92,647	27,770	15,000	82,000	-
Parking Violation - Adjudication	3,028	750	500	1,800	-
<i>Charges for Services</i>					
Parking Meters	51,981	10,562	20,000	15,688	-
Parking Pay Stations - Dee Road	61,800	4,992	30,000	6,990	-
Parking Pay Stations - Uptown	80,123	3,066	40,000	5,154	-
Unmetered Parking	60,642	38,483	30,000	36,900	-
<i>Other</i>					
Miscellaneous	-	-	-	-	-
Total Revenues	\$ 350,221	\$ 85,623	\$ 135,500	\$ 798,532	\$ -
Expenses					
<i>Personnel Services</i>					
Regular Salaries	123,630	105,330	-	-	-
Overtime	-	-	-	-	-
Employee Benefits - PPO	16,462	14,683	-	-	-
Employee Benefits - HMO	6,814	6,676	-	-	-
Employee Benefits -Life	180	208	-	-	-
Employee Benefits -Dental	1,497	1,507	-	-	-
Employee Benefits -Programming	104	104	-	-	-
Pension Payments	3,288	(19,486)	-	-	-
OPEB Expense	25,299	19,290	-	-	-
<i>Contractual Services</i>					
Citation Fees	5,506	1,952	1,500	2,076	-
Building Maintenance - Dee Road Depot	20,259	16,888	10,000	3,891	-
Real Property Rental	11,908	4,962	7,500	7,938	-
Bank Services Charges	2,560	317	1,000	358	-
General Contractual Services	44,897	61,993	50,000	-	-
Contractual Services - Property Tax	18,434	25,543	11,000	13,676	-
Electricity	4,936	5,515	3,000	3,000	-
<i>Supplies and Materials</i>					
Materials	3,798	4,044	7,300	3,000	-
<i>Capital Outlay</i>					
Parking Lot Construction	-	-	355,700	1,160,000	-
<i>Other</i>					
Bad Debt Expense	5	-	-	-	-
Total Expenses	\$ 289,576	\$ 249,526	\$ 447,000	\$ 1,193,939	\$ -
Operating Income (Loss)	60,645	(163,902)	(311,500)	(395,407)	-

City of Park Ridge
Fiscal Year 2022 Budget
Parking Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Other Financing Sources (Uses)					
Contributions	-	-	510,000	1,338,755	-
Transfers In	-	-	-	-	-
Transfers Out	(88,576)	(97,921)	-	-	-
Total Other Financing Sources (Uses)	(88,576)	(97,921)	510,000	1,338,755	-
Change in Net Position	(27,931)	(261,823)	198,500	943,348	-
Beginning Net Position	(653,594)	(681,525)	\$ (943,348)	\$ (943,348)	\$ -
Ending Net Positon	\$ (681,525)	\$ (943,348)	\$ (744,848)	\$ -	\$ -

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.

City of Park Ridge
Fiscal Year 2022 Budget
Water Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Charges for Services</i>					
Fixed Charge	\$ 1,438,049	\$ 1,429,310	\$ 970,000	\$ 976,000	\$ 1,439,477
Water Sales	8,592,061	8,820,782	6,350,000	6,389,927	9,124,581
City of Chicago Water Sales	(6,394)	(4,100)	-	-	-
Water Meters	16,481	32,883	10,000	24,049	25,000
<i>Interest Income</i>					
Interest on Investments	26,851	2,865	800	350	525
<i>Other</i>					
Miscellaneous	22,745	13,707	8,000	8,000	12,000
Total Revenues	\$ 10,089,794	\$ 10,295,447	\$ 7,338,800	\$ 7,398,326	\$ 10,601,583
Expenses					
Water Administration					
<i>Personnel Services</i>					
Regular Salaries	94,071	117,759	72,651	72,651	111,475
Overtime	5,286	4,538	3,500	3,500	5,000
Employee Benefits - PPO	80,494	70,269	44,570	44,570	53,792
Employee Benefits - HMO	33,318	31,948	19,200	19,200	30,538
Employee Benefits - Life	882	995	457	457	189
Employee Benefits - Dental	7,322	7,214	3,200	3,200	5,388
Employee Benefits - Programming	509	498	263	263	-
Pension Payments	35,074	(136,193)	-	-	-
OPEB Expense	34,433	7,743	-	-	-
<i>Contractual Services</i>					
Data Processing Services	21,079	22,255	15,000	15,051	23,000
Postal Charges	33,146	34,351	26,500	19,400	36,000
Bank Service Charges	23,253	38,676	28,000	25,000	41,000
Bank Trustee Fees	-	750	750	750	750
<i>Debt Service</i>					
Bond Interest	150,837	130,875	77,567	77,567	97,975
Water Supply and Treatment					
<i>Contractual Services</i>					
Testing	6,020	7,625	6,000	6,000	12,000
Building Maintenance	-	-	-	-	-
Training	160	368	1,400	1,400	2,000
Membership Dues	3,846	3,959	4,200	4,200	4,500
General Contractual Services	21,278	22,241	15,000	5,000	25,000
Natural Gas	3,094	3,237	3,000	3,000	3,500
Electricity	81,846	86,283	60,000	60,000	90,000
<i>Supplies and Materials</i>					
Water Purchases - Chicago	5,208,927	5,596,927	4,420,000	4,278,271	5,756,867
Materials	5,046	13,047	8,000	5,000	20,000

City of Park Ridge
Fiscal Year 2022 Budget
Water Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Water Main Services					
<i>Personnel Services</i>					
Regular Salaries	566,377	590,503	386,346	386,346	679,033
Extra Help	20,017	9,398	6,750	13,500	18,000
Overtime	91,569	111,950	84,000	84,000	125,000
Uniforms	8,910	7,725	6,000	6,000	9,000
<i>Contractual Services</i>					
Water Surveys	25,530	19,320	30,000	30,000	30,000
General Contractual Services	6,211	4,229	16,000	16,000	25,000
<i>Supplies and Materials</i>					
Materials	195,190	238,728	161,750	155,000	240,000
<i>Capital Outlay</i>					
Water Main Infrastructure	1,581,312	826,758	1,000,000	1,000,000	1,000,000
Water Meter Services					
<i>Contractual Services</i>					
Telecommunications	1,524	3,298	2,700	2,700	7,500
General Contractual Services	3,621	3,764	40,000	40,000	5,000
Electricity	1,065	3,407	2,600	2,600	3,000
<i>Supplies and Materials</i>					
Meters	28,965	25,708	12,000	12,000	25,000
<i>Capital Outlay</i>					
Advanced Metering Infrastructure	1,027,284	2,418,099	950,000	1,334,354	-
Total Expenses	\$ 9,407,496	\$ 10,328,250	\$ 7,507,404	\$ 7,726,980	\$ 8,485,507
Operating Income (Loss)	682,298	(32,803)	(168,604)	(328,654)	2,116,076
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(1,315,636)	(1,361,288)	(1,004,328)	(1,004,328)	(1,478,420)
Total Other Financing Sources (Uses)	\$ (1,315,636)	\$ (1,361,288)	\$ (1,004,328)	\$ (1,004,328)	\$ (1,478,420)
Changes in Net Position	(633,338)	(1,394,091)	(1,172,932)	(1,332,982)	637,656
Beginning Net Position**	6,725,759	6,092,421	4,698,330	4,698,330	3,365,348
Ending Net Position	\$ 6,092,421	\$ 4,698,330	\$ 3,525,398	\$ 3,365,348	\$ 4,003,004

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.

City of Park Ridge
Fiscal Year 2022 Budget
Sewer Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Intergovernmental</i>					
Grant - MWRD	\$ -	\$ -	\$ 950,000	\$ 950,000	\$ -
<i>Charges for Services</i>					
Sewer Charge	1,581,242	1,632,881	1,180,000	1,165,000	1,578,000
Fixed Charge	267,731	267,780	180,000	173,000	264,000
<i>Interest Income</i>					
Interest on Investments	15,015	2,245	400	387	581
<i>Other</i>					
In Lieu of Detention	38,708	44,960	10,000	61,661	41,000
Total Revenues	\$ 1,902,696	\$ 1,947,866	\$ 2,320,400	\$ 2,350,048	\$ 1,883,581
Expenses					
<i>Personnel Services</i>					
Regular Salaries	\$ 334,854	\$ 348,611	\$ 252,736	\$ 252,736	\$ 514,475
Extra Help	17,255	11,786	9,000	3,000	24,000
Overtime	33,526	42,217	26,000	16,000	45,000
Employee Benefits - HMO	39,702	35,659	24,540	24,540	38,920
Employee Benefits - PPO	16,433	16,212	10,572	10,572	30,538
Employee Benefits - Life	435	505	252	252	773
Employee Benefits - Dental	3,611	3,661	1,762	1,762	3,910
Employee Benefits - Programming	251	252	145	145	-
Uniforms	3,000	3,000	2,600	2,600	4,000
Pension Payments	5,945	(67,097)	5,000	5,000	7,500
OPEB Expense	(422,804)	6,917	5,000	5,000	7,500
<i>Contractual Services</i>					
Bank Trustee Fees	-	500	-	-	500
General Contractual Services	235,556	192,976	223,516	65,000	250,000
Sewer Cleaning and Televising	-	4,000	6,600	6,600	10,000
Electricity	25,413	26,803	33,000	33,000	50,000
<i>Supplies and Materials</i>					
Materials	72,774	73,863	72,000	42,000	100,000
<i>Debt Service</i>					
Bond Interest	111,613	101,437	62,700	62,700	84,600
<i>Capital Outlay</i>					
Sewer Construction	-	-	10,266	-	-
Sewer Improvement Project	-	-	2,200,000	2,000,000	300,000
Sewer Lining Improvements	539,466	1,152,362	600,000	600,000	600,000
Total Expenses	\$ 1,017,029	\$ 1,953,665	\$ 3,545,689	\$ 3,130,907	\$ 2,071,716

City of Park Ridge
Fiscal Year 2022 Budget
Sewer Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Operating Income (Loss)	885,666	(5,799)	(1,225,289)	(780,859)	(188,135)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(322,553)	(309,577)	(294,547)	(294,547)	(387,891)
Total Other Financing Sources (Uses)	\$ (322,553)	\$ (309,577)	\$ (294,547)	\$ (294,547)	\$ (387,891)
Changes in Net Position	563,113	(315,376)	(1,519,836)	(1,075,406)	(576,026)
Beginning Net Position**	3,485,883	4,048,996	3,733,621	3,733,621	2,658,215
Ending Net Position	\$ 4,048,996	\$ 3,733,621	\$ 2,213,785	\$ 2,658,215	\$ 2,082,189

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 2022 Budget
Motor Equipment & Replacement Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Interest Income</i>					
Interest on Investments	\$ 17,548	\$ 2,381	\$ 400	\$ 353	\$ 530
<i>Other</i>					
Contributions	-	-	-	-	-
Total Revenues	\$ 17,548	\$ 2,381	\$ 400	\$ 353	\$ 530
Expenses					
<i>Capital Outlay</i>					
Motor Equipment	391,618	1,786,780	700,295	667,173	1,030,400
Total Expenses	\$ 391,618	\$ 1,786,780	\$ 700,295	\$ 667,173	\$ 1,030,400
Excess (Deficiency) of					
Revenues Over Expenses:	\$ (374,070)	\$ (1,784,400)	\$ (699,895)	\$ (666,820)	\$ (1,029,870)
Other Financing Sources (Uses):					
Transfers In	1,150,000	422,700	500,000	500,000	747,600
Transfers Out	-	-	-	-	-
Gain/(Loss) on Fixed Assets	54,658	54,692	-	-	-
Total Other Financing Sources (Uses):	\$ 1,204,658	\$ 477,392	\$ 500,000	\$ 500,000	\$ 747,600
Change in Net Position	830,588	(1,307,007)	(199,895)	(166,820)	(282,270)
Beginning Net Position	3,115,019	3,945,607	2,638,599	2,638,599	2,471,779
Ending Net Position	\$ 3,945,607	\$ 2,638,599	\$ 2,438,704	\$ 2,471,779	\$ 2,189,509

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 FY2022, as well as future years, are reflected in the City's 5-year Capital Improvement Plan (CIP).

City of Park Ridge
Fiscal Year 2022 Budget
Information Technology Replacement Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Interest Income</i>					
Interest Income	\$ 1,880	\$ 246	\$ 200	\$ 121	\$ 181
Total Revenues	\$ 1,880	\$ 246	\$ 200	\$ 121	\$ 181
Expenses					
<i>Other</i>					
Contingency	-	-	-	-	-
Software	-	-	-	-	232,475
<i>Capital Outlay</i>					
Computer Equipment	191,432	138,139	248,591	144,706	147,920
Total Expenses	\$ 191,432	\$ 138,139	\$ 248,591	\$ 144,706	\$ 380,395
Excess (Deficiency) of					
Revenues Over Expenses:	\$ (189,552)	\$ (137,893)	\$ (248,391)	\$ (144,585)	\$ (380,214)
Transfers In	350,000	50,000	-	-	65,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses):	\$ 350,000	\$ 50,000	\$ -	\$ -	\$ 65,000
Change in Net Position	160,448	(87,893)	(248,391)	(144,585)	(315,214)
Beginning Net Position	962,259	1,122,707	1,034,814	1,034,814	890,229
Ending Net Position	\$ 1,122,707	\$ 1,034,814	\$ 786,423	\$ 890,229	\$ 575,015

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 2022 Budget
Employee Benefits Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Interest Income</i>					
Interest on Investments	\$ 897	\$ 2	\$ -	\$ 142	\$ 213
<i>Miscellaneous</i>					
Employee Contributions	500,069	509,184	375,000	375,000	494,981
Employer Contributions	3,671,631	3,405,774	2,000,000	2,000,000	3,202,565
Retiree Contributions	415,938	431,066	325,000	325,000	537,169
COBRA Premiums	22,852	33,376	-	-	-
Miscellaneous	3,900	-	-	-	-
Total Revenues	\$ 4,615,287	\$ 4,379,402	\$ 2,700,000	\$ 2,700,142	\$ 4,234,928
Expenses					
<i>Benefits</i>					
Employee Benefits - PPO	2,677,507	2,789,425	1,950,000	1,924,416	2,875,979
Employee Benefits - HMO	1,179,762	1,176,404	840,000	748,972	1,122,251
Employee Benefits - Life	25,971	26,775	20,000	17,647	26,852
Employee Benefits - Dental	220,049	204,168	140,000	135,544	189,183
Employee Benefits - Flex Spending	4,310	4,150	3,500	2,700	4,500
Employee Benefits - Vision	17,138	19,107	13,500	13,523	20,449
IPBC Benefit Fund	(262,619)	(207,458)	-	-	-
Employee Benefits - Programming	6,975	2,210	8,000	-	-
Total Expenses	\$ 3,869,094	\$ 4,014,782	\$ 2,975,000	\$ 2,842,802	\$ 4,239,214
Excess (Deficiency) of					
Revenues Over Expenses:	\$ 746,193	\$ 364,621	\$ (275,000)	\$ (142,660)	\$ (4,286)
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses):	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Position	746,193	364,621	(275,000)	(142,660)	(4,286)
Beginning Net Position	990,728	1,736,921	2,101,541	2,101,541	1,958,881
Ending Net Position	\$ 1,736,921	\$ 2,101,541	\$ 1,826,541	\$ 1,958,881	\$ 1,954,595

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.

City of Park Ridge
Fiscal Year 2022 Budget
Library Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Revenues					
<i>Taxes</i>					
Property Tax Current	\$ 2,492,506	\$ 4,074,241	\$ 1,735,464	\$ 1,735,464	\$ 4,018,661
Property Tax Prior	24,567	16,683	-	-	-
<i>Intergovernmental</i>					
Personal Property Replacement Tax	72,708	91,751	31,671	31,671	70,000
State Grants	46,850	46,850	46,850	55,283	55,283
<i>Interest Income</i>					
Interest on Investments	18,931	2,051	3,333	3,333	3,333
<i>Other</i>					
Library Other	35,218	157,760	15,000	15,000	15,000
Library Makerspace Revenue	-	-	1,000	1,000	1,000
Contributions	-	13,198	9,515	9,515	15,000
Miscellaneous	76,251	27,635	25,000	25,000	25,000
Promotional Items Revenue	337	-	1,000	1,000	1,000
Collection Agency - Miscellaneous	-	-	1,000	1,000	1,000
Total Revenues	\$ 2,767,368	\$ 4,430,169	\$ 1,869,833	\$ 1,878,266	\$ 4,205,277

Expenditures

Library Administration

Personnel Services

Regular Salaries	342,959	289,953	263,538	187,000	375,245
Employee Benefits - PPO	257,140	209,759	100,435	100,435	222,107
Employee Benefits - HMO	106,435	95,367	42,868	42,868	104,291
Employee Benefits - Life	2,819	2,970	980	980	2,140
Unemployment	11,533	1,691	1,000	1,000	7,000
Employee Benefits - Dental	23,390	21,535	6,859	6,859	18,786
Employee Benefits - Programming	1,626	1,485	563	563	845
Library Recruiting and Testing	1,292	1,200	2,000	1,267	2,500

Contractual Services

Library Data Processing Services	156,460	157,459	95,200	95,200	165,000
Library Member Dues	4,809	1,650	3,333	3,333	6,000
Conferences and Training	29,134	3,901	10,000	4,400	20,000
Equipment Rental - Maintenance	5,553	6,851	5,667	3,000	8,000
Equipment Rental - Postal Machine	1,777	1,919	1,332	600	2,000
Library Consulting Services	19,485	70,353	32,000	31,000	37,000
Public Relations	16,695	6,736	30,500	30,500	18,600
Public Relations Newsletter	16,229	6,770	12,000	12,000	16,000
Library Insurance	6,328	7,101	7,500	7,500	7,500
General Contractual Services - Telephone	9,706	9,672	8,333	8,333	12,500
General Contractual Services - Postage	8,728	9,281	9,667	9,001	12,000
General Contractual Services - Internet	9,680	8,865	8,333	8,333	11,500
General Contractual Services - Printing	5,994	120	6,000	6,000	6,000
General Contractual Services - Programs	-	-	22,000	22,000	24,500
Audit Fees	-	8,200	8,200	8,200	9,000

City of Park Ridge
Fiscal Year 2022 Budget
Library Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
General Counsel	20,001	8,548	16,667	2,500	25,000
<i>Supplies and Materials</i>					
Office Supplies - Photocopy	3,614	4,668	3,333	3,333	7,500
Office Supplies - Other Supplies	6,421	2,345	3,867	3,800	5,800
Office Supplies - Furnishings	49,659	6,398	63,650	37,000	65,000
Library Supplies	1,319	24	1,667	500	2,500
Staff Appreciation	-	1,499	1,100	1,100	2,000
Materials	-	28,062	12,000	12,000	30,000
<i>Other</i>					
Library Bank Service Charges	3,005	3,179	2,333	2,333	3,600
<i>Capital Outlay</i>					
Computer Equipment	-	3,687	29,000	15,000	22,500
<i>Debt Service</i>					
Equipment Rental - Lease Payments	-	-	20,000	-	22,000
Library Maintenance					
<i>Personnel Services</i>					
Regular Salaries	138,134	150,743	117,615	98,000	182,730
<i>Contractual Services</i>					
Building Maintenance -General	50,825	50,171	87,333	87,000	101,000
Building Maintenance - Elevator	2,055	4,434	4,333	1,500	6,500
Building Maintenance - HVAC Equipment	18,853	22,540	20,333	24,600	50,000
Natural Gas	7,021	9,817	10,000	3,500	15,000
<i>Supplies and Materials</i>					
Building Supplies	12,926	10,312	13,000	3,400	15,000
<i>Capital Outlay</i>					
Machinery and Equipment	-	28,832	-	-	-
Building/Building Improvements	262,303	619,484	620,000	400,000	275,000
Library Technical Services					
<i>Personnel Services</i>					
Regular Salaries	291,453	286,730	197,077	204,000	243,755
<i>Contractual Services</i>					
Data Processing - OCLC	12,208	13,803	10,333	9,200	15,000
<i>Supplies and Materials</i>					
Library Supplies	8,380	11,674	13,000	6,000	19,500
<i>Capital Outlay</i>					
Machinery and Equipment	75,000	-	-	-	-
Library Adult Reference					
<i>Supplies and Materials</i>					
Library Supplies	195	-	-	-	-
Library Resources - Adult Books Fiction	62,286	-	-	-	-
Library Resources - Periodicals	18,241	-	-	-	-
Library Resources - Microfilm	565	-	-	-	-
Library Resources - Videogames	120,864	-	-	-	-

City of Park Ridge
Fiscal Year 2022 Budget
Library Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Library Youth Services					
<i>Personnel Services</i>					
Regular Wages	499,489	432,910	348,602	291,000	530,283
<i>Contractual Services</i>					
General Contractual Service - Programs	15,439	21,697	21,000	21,000	31,500
<i>Supplies and Materials</i>					
Library Supplies	4,918	2,086	3,667	3,667	5,500
Library Resources - Children Books Fiction	95,435	74,376	50,000	50,000	75,000
Library Resources - Periodicals	1,466	75	1,000	500	1,500
Library Resources - Audiobook Recordings	13,445	13,376	12,667	12,667	19,000
Library Resources - AV/DVD/Bluray	17,198	6,198	16,000	15,574	24,000
Library Resources - Miscellaneous	2,215	-	2,000	1,000	3,000
Library Resources - Videogames	3,457	4,569	4,000	3,000	6,000
Library Resources - E-Books	-	5,491	7,000	7,000	10,500
Library Resources - Recordings Music	-	615	3,333	1,500	5,000
Library Resources - Childrens Books NF	-	23,636	24,333	24,333	36,500
Library Patron Services					
<i>Personnel Services</i>					
Regular Wages	378,782	414,583	309,662	280,000	469,414
<i>Contractual Services</i>					
Data Processing - CLSI	70,890	66,623	74,500	70,600	77,000
<i>Supplies and Materials</i>					
Library Supplies	3,238	8,516	7,200	3,600	7,200
Library Adult Services					
<i>Personnel Services</i>					
Regular Wages	512,565	473,586	384,192	306,000	577,675
<i>Contractual Services</i>					
General Contractual Service - Programs	11,809	14,022	20,000	20,000	30,000
<i>Supplies and Materials</i>					
Library Supplies	2,184	1,324	2,000	1,100	2,500
Library Supplies - Makerspace	-	-	1,000	1,000	1,500
Library Resources - Adult Books Fiction	52,545	58,068	42,667	42,667	64,000
Library Resources - Periodicals	-	13,964	12,000	12,000	15,000
Library Resources - Recording Audiobooks	21,613	16,049	10,667	10,667	16,000
Library Resources - AV/DVD/BL	33,438	37,131	27,000	27,000	40,500
Library Resources - Microfilms	-	1,385	1,333	1,426	2,500
Library Resources - Miscellaneous	-	-	-	-	3,000
Library Resources - Videogames	-	1,841	1,333	1,333	2,000
Library Resources - MWL	21,156	7,105	14,667	8,500	22,000
Library Resources - E-Books	61,137	84,500	59,500	59,500	86,500
Library Resources - YA Games	1,838	-	-	-	-
Library Resources - Recording Music	-	2,161	5,333	5,333	8,000

City of Park Ridge
Fiscal Year 2022 Budget
Library Fund

	FY2020 Actual	FY2021 Actual	SY2021 Amended Budget	SY2021 Projected	FY2022 Budget
Library Resources - Adult Books NF	-	63,023	52,000	52,000	78,000
Library Resources - Online Databases	-	107,974	135,000	135,000	108,000
Total Expenditures	\$ 4,027,357	\$ 4,146,673	\$ 3,578,605	\$ 2,974,105	\$ 4,556,471
Excess (Deficiency) of Revenues Over Expenses:	\$ (1,259,989)	\$ 283,495	\$ (1,708,772)	\$ (1,095,839)	\$ (351,194)
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses):	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Position	(1,259,989)	283,495	(1,708,772)	(1,095,839)	(351,194)
Beginning Net Position	5,804,849	4,544,860	4,828,355	4,828,355	3,732,516
Ending Net Position	\$ 4,544,860	\$ 4,828,355	\$ 3,119,583	\$ 3,732,516	\$ 3,381,322

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

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.