

# **NOTICE OF STANDING COMMITTEES**

Scheduled for  
Tuesday, February 27, 2018,  
beginning at 6:30 p.m. in

Council Chambers  
Village Hall of Tinley Park  
16250 S. Oak Park Avenue  
Tinley Park, Illinois

**Finance Committee  
Economic Development & Marketing Committee  
Administration & Legal Committee**

A copy of the agendas for these meetings is attached hereto.

Kristin A. Thirion  
Clerk  
Village of Tinley Park

**NOTICE OF A MEETING OF THE**  
**FINANCE COMMITTEE**

Notice is hereby given that a meeting of the Finance Committee of the Village of Tinley Park, Cook and Will Counties, Illinois, will begin at 6:30 p.m. on Tuesday, February 27, 2018, in Council Chambers at the Village Hall of Tinley Park, 16250 S. Oak Park Avenue, Tinley Park, Illinois.

The agenda is as follows:

1. OPEN THE MEETING
2. CONSIDER THE APPROVAL OF THE MINUTES OF THE SPECIAL FINANCE COMMITTEE MEETING HELD ON JANUARY 23, 2018.
3. REVIEW JANUARY 2018 MONTHLY REPORTS.
4. DISCUSS INTERGOVERNMENTAL RISK MANAGEMENT AGENCY (IRMA) REVOKING NOTICE.
5. RECEIVE COMMENTS FROM THE PUBLIC.

ADJOURNMENT

KRISTIN A. THIRION  
VILLAGE CLERK

**MINUTES**  
**Special Meeting of the Finance Committee**  
**January 23, 2018 - 6:30 p.m.**  
**Village Hall of Tinley Park – Council Chambers**  
**16250 S. Oak Park Avenue**  
**Tinley Park, IL 60477**

Members Present: M. Mangin, Chairman  
C. Berg, Village Trustee

Members Absent: M. Pannitto, Village Trustee

Other Board Members Present: None

Staff Present: D. Niemeyer, Village Manager  
P. Carr, Assistant Village Manager  
R. Gibson, Senior Accountant  
P. Hoban, Economic Development Manager  
D. Framke, Marketing Director  
P. Connelly, Village Attorney  
L. Godette, Deputy Village Clerk  
L. Carollo, Commission/Committee Secretary

**Item #1** - The Special meeting of the Finance Committee was called to order at 6:32 p.m.

**Item #2 – CONSIDER APPROVAL OF THE MINUTES OF THE SPECIAL FINANCE MEETING HELD ON NOVEMBER 28, 2017** – Motion was made by Trustee Berg, seconded by Chairman Mangin, to approve the minutes of the Special Meeting of the Finance Committee held on November 28, 2017. Vote by voice call. Chairman Mangin declared the motion carried.

**Item #3 – REVIEW DECEMBER 2017 MONTHLY REPORTS** - Ruth Gibson, Senior Accountant, presented a revenues update for December 2017. A summary status of revenues for Sales Tax, Home Rule Sales Tax, Income Tax, Property Tax and Video Gaming, Motor Fuel Taxes, Commuter Parking and Impact fees paid to other governments were the subjects of the report. Ms. Gibson stated most revenues are holding fairly strong and on target for budget. The Finance Committee received a copy of the revenues update for December 2017.

Chairman Mangin provided an update from the last Special Meeting of the Finance Committee, stating the audit is finished and results were exemplary. Chairman Mangin congratulated the Finance team, Treasury and management for their hard work regarding the audit results.

**Item #4 – RECEIVE COMMENTS FROM THE PUBLIC** - No comments from the public.

**ADJOURNMENT**

Motion was made by Trustee Berg, seconded by Chairman Mangin, to adjourn this Special Meeting of the Finance Committee. Vote by voice call. Chairman Mangin declared the motion carried and adjourned the meeting at 6:36 p.m.



# MEMORANDUM



TO: Village Board  
FROM: Brad L. Bettenhausen, Treasurer

6 February 2018

RE: Revenues update - January 2018- Fiscal Year 2018, Month 9

Attached are the monthly graphs summarizing the status of the revenues and expenses as we close the third quarter of the fiscal year. The summary analysis and highlights of key items are included below.

**General Fund:**

**Sales Tax – January reporting – October sales activity**

	This Month	Fiscal Year to Date
This Fiscal Year	1,141,429	10,532,683
Last Fiscal Year	1,077,468	10,154,605
Dollars change	63,961	378,078
Percent change	5.9%	3.7%

There is a three month lag between the time when a taxable sale is made to when the Village’s share of the sales tax rate (1%) is distributed by the Illinois Department of Revenue.

This establishes a new high water mark for this month’s receipts. Eight of the last twelve months have established new highs.

**Home Rule Sales Tax – January reporting – October sales activity**

	This Month	Fiscal Year to Date
This Fiscal Year	448,196	4,190,500
Last Fiscal Year	452,254	4,161,414
Dollars change	(4,058)	29,086
Percent change	-0.9%	0.7%

The Home Rule Sale Tax that became effective July 1, 2014 at a rate of 0.75%. The Home Rule Sales Tax does not apply to titled property (vehicles), groceries and drugs. Like the regular sales tax, there is a three month spread between a taxable sale and our tax receipt.

As part of the State's FY2018 budget adopted under Public Act 100-0023, a 2% administrative fee was authorized to be deducted from any additional sales taxes authorized by a municipality (applicable to Home Rule and Non-Home Rule sales taxes). This fee was initiated with the August 2017 tax distributions (May liability). This fee will impact the comparative sales tax

analysis reflected in the table above. There is currently legislation pending proposing to reduce the fee to 1%, but no action has been taken at this time.

The high water mark for this month’s receipts occurred last year (2016). Five of the last twelve months have established new highs.

For informational/comparative purposes, the Home Rule sales tax has represented approximately 41% of the regular sales tax and is a reasonable "rule of thumb" for determining a quick estimate of the HMR relative to the MT (the State abbreviations for the Home Rule and Municipal sales taxes). The range has been from a high of slightly more than 46% to a low of 38%. The ratio will regularly fluctuate over time depending on the sales mix for the period. With the imposition of the new administrative fee, the net sales tax is now approximately 39% of the regular sales tax.

**Use Tax - January reporting – October sales activity**

	This Month	Fiscal Year to Date
This Fiscal Year	123,844	1,038,021
Last Fiscal Year	119,075	986,364
Dollars change	4,769	51,657
Percent change	14.2%	5.2%

Use tax is the sales tax collected on out-of-state purchases shipped to Illinois (internet sales) and merchandise used by retailers where sales tax had not previously been paid.

This establishes a new high water mark for this month’s receipts. Nine of the past twelve months have established new highs.

**Income Tax - January reporting (share of taxes collected in December)**

	This Month	Fiscal Year to Date
This Fiscal Year	430,894	3,723,181
Last Fiscal Year	487,574	3,931,579
Dollars change	(56,680)	(208,398)
Percent change	-11.6%	-5.3%

The high water mark for this month’s distribution occurred in 2015. None of the past twelve months have established new highs.

Nine of the last twelve months reported have been significantly lower than the prior year. The reporting seems to contradict other economic indicators.

As part of the State's FY2018 budget adopted under Public Act 100-0023, a 10% reduction in the LGDF (Local Government Distributive Fund; or Income Tax) was authorized for the State’s Fiscal Year 2018 (July 2017 through June 2018). However, two additional LGDF distributions are also to occur during the fiscal year (total of 14 distributions). The two additional distributions

theoretically are intended to make up for the normal two month lag that has previously occurred in these tax distributions.

As previously shared, on behalf of the municipalities in the State, the Illinois Municipal League asked the Illinois Department of Revenue to investigate abnormalities in the income tax reporting. After months of investigation, the answers remains unclear, other than IDOR had deployed some new software that appears to be partially responsible for some allocation errors between the Local Government and Personal Property Replacement Tax distributive funds. An error had previously been reported with regard to Personal Property Replacement Tax distributions.

### **Property Tax**

The Cook County first installment tax bill that is due each year on March 1 is an estimate based on 55% of the prior year's total tax. The second installment, by Illinois Statutes, is due August 1 and represents the balance of the annual tax, after deducting the first installment estimate. Will County releases tax bills at the beginning of May with the two equal installments due generally June 1 and September 1.

Within the Village fiscal year, the Cook County tax distributions in the months of May and June are generally late payments and "housekeeping" distributions of collections and adjustments for prior tax years, with July through September primarily distributions of current year second installment payments. The tax distributions occurring in the latter portion of February and continuing through March and April are primarily from the following tax year's first installment estimate.

The current year tax collections (tax year 2016) for Cook County are approximately \$197,600 greater than the comparable period of last year (tax year 2015). Will County current tax year (2016) collections are nearly \$243,000 greater than the comparable period last year (tax year 2015). Total year to date tax receipts for fiscal year 2018 are approximately \$403,000 greater than the same period a year ago.

Fluctuations in property tax receipts when viewed from the Village fiscal year perspective are not uncommon and are the result of timing issues related both to when tax payments are made by property owners and when distributions are subsequently made from the respective County Treasurers. Since 2007, the Police Pension levy portion of the Village annual tax levy has been distributed directly into the pension fund accounts rather than coming into the Village General Fund first. The Village's levy, in total, has been held essentially flat since tax year 2012. As the Police Pension levy requirements have increased each year, the remaining levy deposited to the General Fund will decrease, and would be expected to result in decreasing receipts on a comparative basis when looking at only the General Fund. However, as noted, due to timing of tax payments and distributions, this expected trend can be masked, as has been reflected above.

Additionally, the year to year comparative statistics by separate county will also be skewed as the percentage of Equalized Assessed Value (EAV) in the respective counties changes over time (e.g. if Will County becomes a larger percentage of the tax base, the Will County share of the overall levy also increases.)

We were informed of an error that occurred in the extension of Village taxes in Will County for tax year 2015 that resulted in the omission of the added amount to adjust for the difference between using an estimated and actual EAV in computing the share of the Village’s 2014 levy to be spread against Will County properties (the “look-back” adjustment). As a result of the 2015 omission, the 2016 Will County levy will include a two year “look-back” adjustment (i.e. a two year/double adjustment). This will cause continued skewing of the year to year collection comparisons.

The auditors identified a discrepancy in the Will County tax distributions to the Police Pension Fund in the course of their testing procedures conducted with the financial audit for fiscal year ended April 30, 2017. Upon further research, it was determined that Will County had failed to adjust the percentage of the levy to be distributed directly to the pension fund since tax year 2012 resulting in a larger proportion of the tax collections to be deposited with the Village that should have been. We have alerted Will County to this issue and have made internal transfers to correct for Will County’s error for tax years 2013 through 2016.

We regularly monitor the overall collections versus levy for each tax year, and no unusual fluctuations have been noted.

**Video Gaming - January activity reporting**  
 (distributive share of net Video Gaming Terminal Income Tax for December)

	This Month	Fiscal Year to Date
This Fiscal Year	34,606	273,834
Last Fiscal Year	20,885	172,184
Dollars change	13,721	101,650
Percent change	65.7%	59.0%

There is a two month lag between when the gaming revenues are generated and the distribution. The first Video Gaming Terminals in Tinley Park were installed in March 2014.

This month’s gaming revenue is the second highest monthly reporting since inception, and naturally establishing a new high for the month as well. This is the second month in which the gaming revenues have topped \$34,000. Because there continues to be growth in the number of businesses offering video gaming, all of the past twelve months have established new highs for the respective months.

As of the end of the reporting period, 29 State licenses are active. The licensed establishments contain 133 gaming terminals reporting. In the comparative analysis above, the prior year represented 22 licensees and 103 machines reported.

The Illinois Gaming Board indicates the following license application(s) has(have) been approved through the IGB meeting of 9 January 2018. However, this(these) establishments may not have been locally licensed during this reporting period, or have not initiated operations during the current reporting period:

Centennial Lanes 2.0 Inc. 16050 Centennial Dr [State 9 Jan 2018; Village 26 Dec 2017 - 5 devices]

Stella's Place 17123 Harlem [State 9 Jan 2018; Village 20 Jun 2017 - 5 devices]

The following application(s) is(are) pending with the IGB:

Big Bull 18305 LaGrange Rd [State application 2 Jan 2018]

Burrito Jalisco #2 7547 159<sup>th</sup> St [State application 2 Feb 2018]

**Other Funds:**

**Motor Fuel Taxes - January reporting (share of taxes collected in December)**

	This Month	Fiscal Year to Date
This Fiscal Year	125,294	1,092,561
Last Fiscal Year	134,515	1,088,379
Dollars change	(9,221)	4,182
Percent change	-6.9%	0.4%

There has been significant month-to-month fluctuation in the reporting since fiscal year 2010. I have described this trend line as similar to "Mr. Toad's Wild Ride." There have been unusual fluctuations from month to month in MFT revenues over the past seven (7) plus years (since the start of the Recession). The overall trend continues to be generally along a downward path.

Seven of the rolling twelve months have been less than the comparable prior period.

The high water mark for this month's revenues was established in 2014. None of the past twelve months have established new high record levels. These results are in keeping with the long term trending for this revenue source as noted previously.

**Commuter Parking**

The number of daily pay spaces utilized for January 2018 were down modestly (down 0.3%) compared to the same month of the prior year. Year to date utilization was down 2.5% compared with the prior year.

Because of the nature of the commuter parking permits (permits are prepaid parking, which is received regardless of use), there is not much variation in revenues from year to year for permits and thus has been excluded from the above analysis.

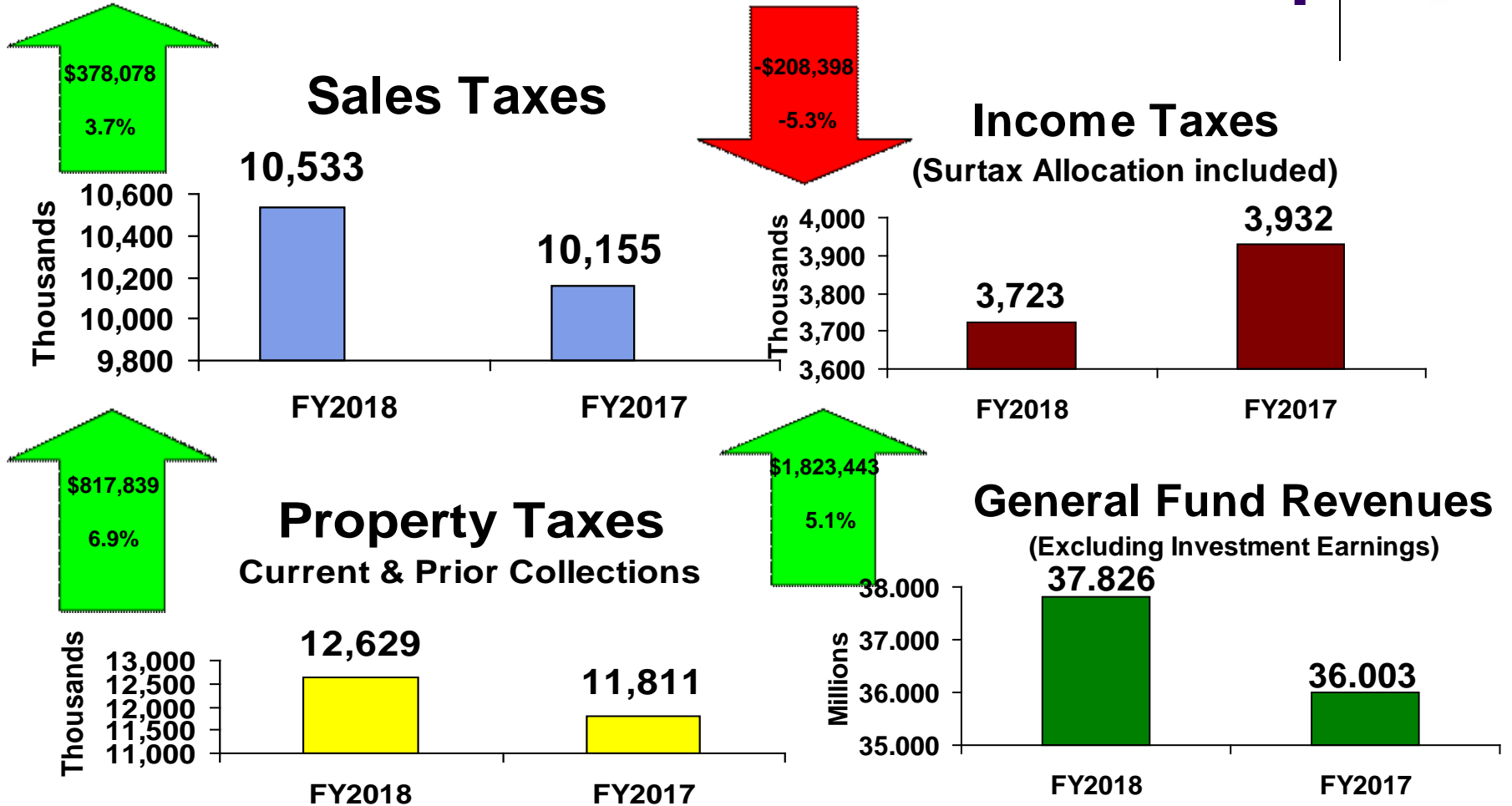
The Village Single Use Token program remains popular with commuters. An average of slightly more than 11,800 tokens have been sold on a monthly basis this fiscal year. Correspondingly, an average of approximately 11,600 tokens have been used monthly for parking. There are approximately 28,700 unused tokens outstanding at the end of the current reporting period. This outstanding "inventory" represents approximately 2.4 months of potential future token usage.



It should be kept in mind that Commuter Parking fee revenues, at a daily rate of \$1.50, both individually and collectively are relatively minor comparatively to the other revenue items discussed in this memo.

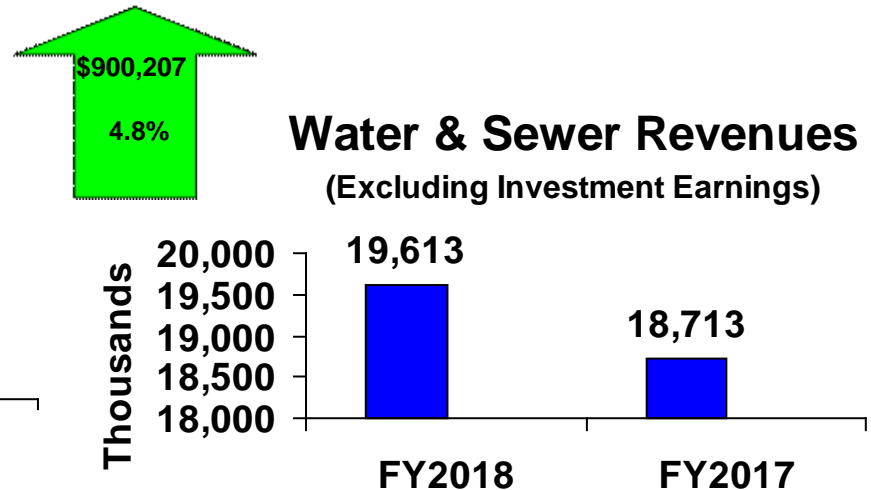
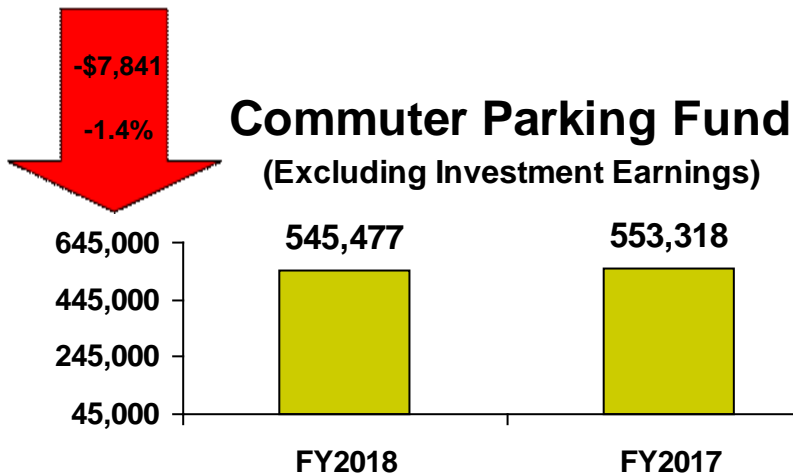
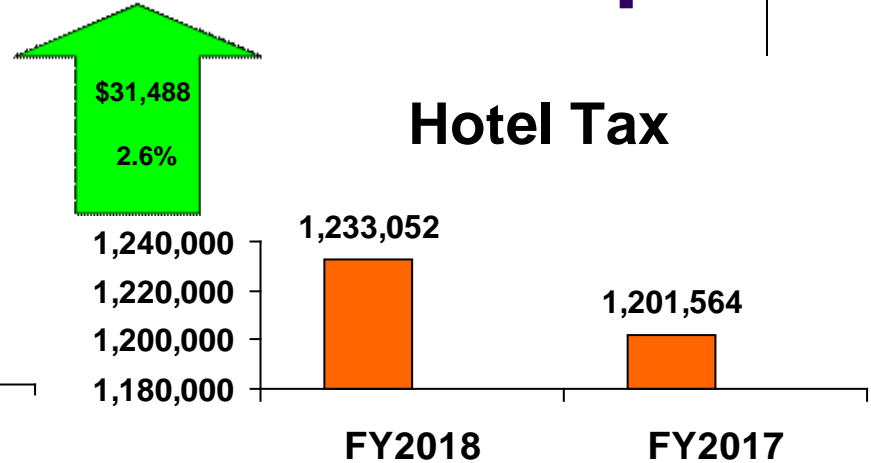
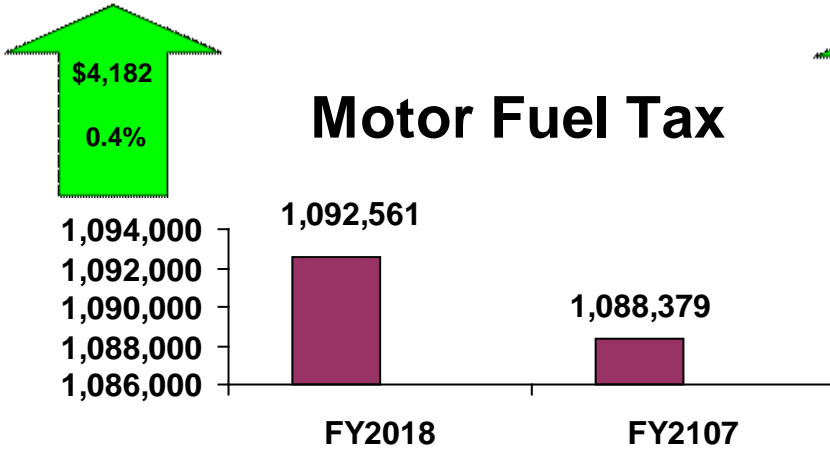
# Village of Tinley Park, Illinois

## Dec 2017 YTD Revenues Recap



# Village of Tinley Park, Illinois

## Dec 2017 YTD Revenues Recap



# Village of Tinley Park, Illinois

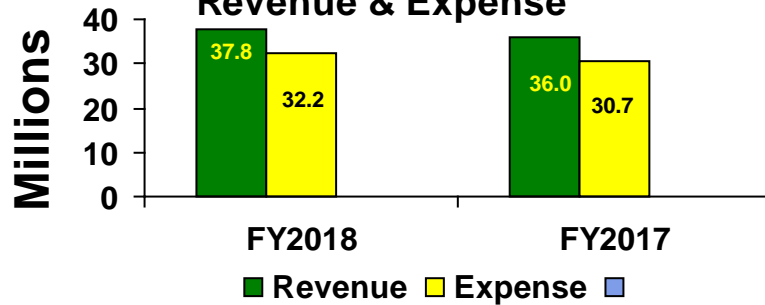
## Revenue/Expense Summary

### Dec 2017 Year to Date



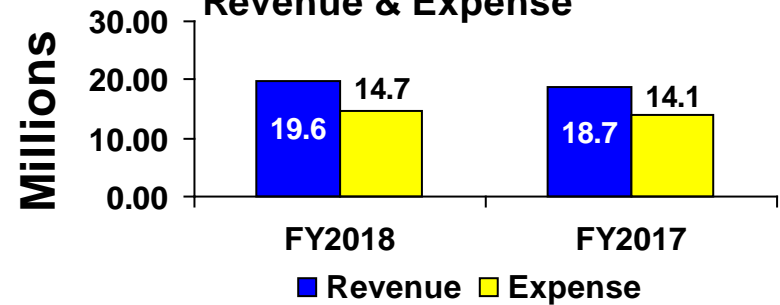
#### General Fund

##### Revenue & Expense



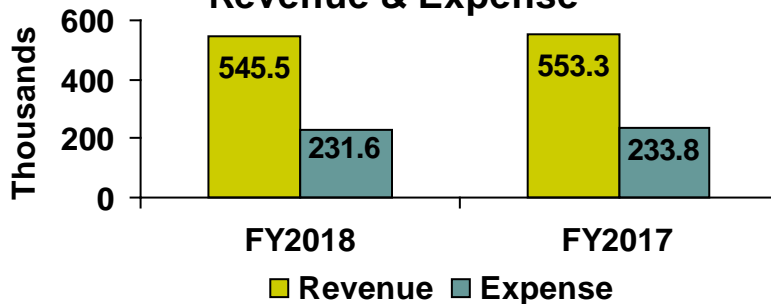
#### Water & Sewer Fund

##### Revenue & Expense



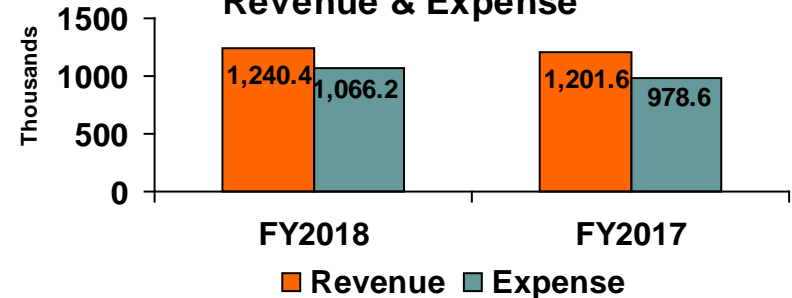
#### Commuter Parking Fund

##### Revenue & Expense

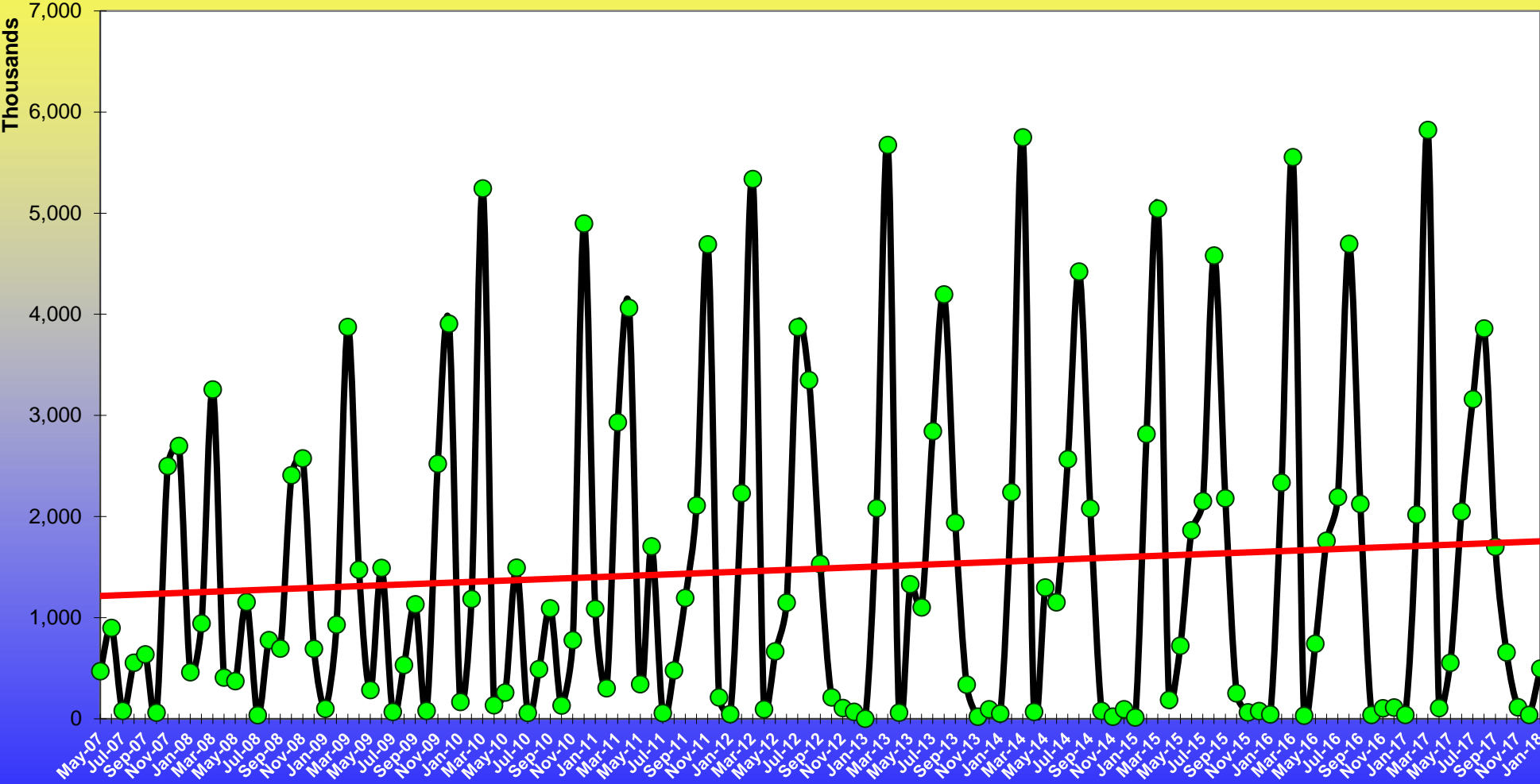


#### Hotel Tax Fund

##### Revenue & Expense



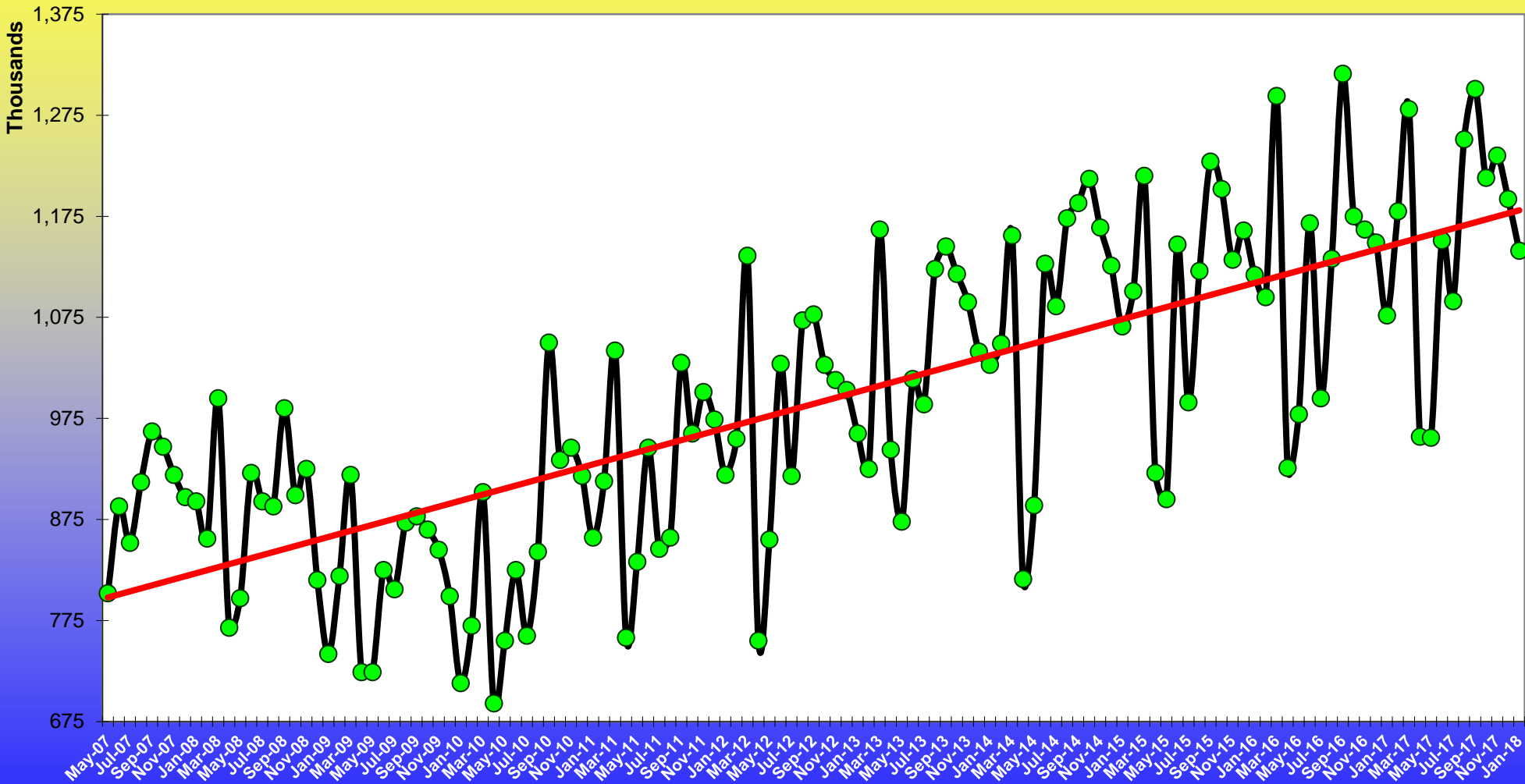
# Village of Tinley Park Property Tax Revenues Monthly Fiscal Year 2008 to date



● Property Tax Revenues

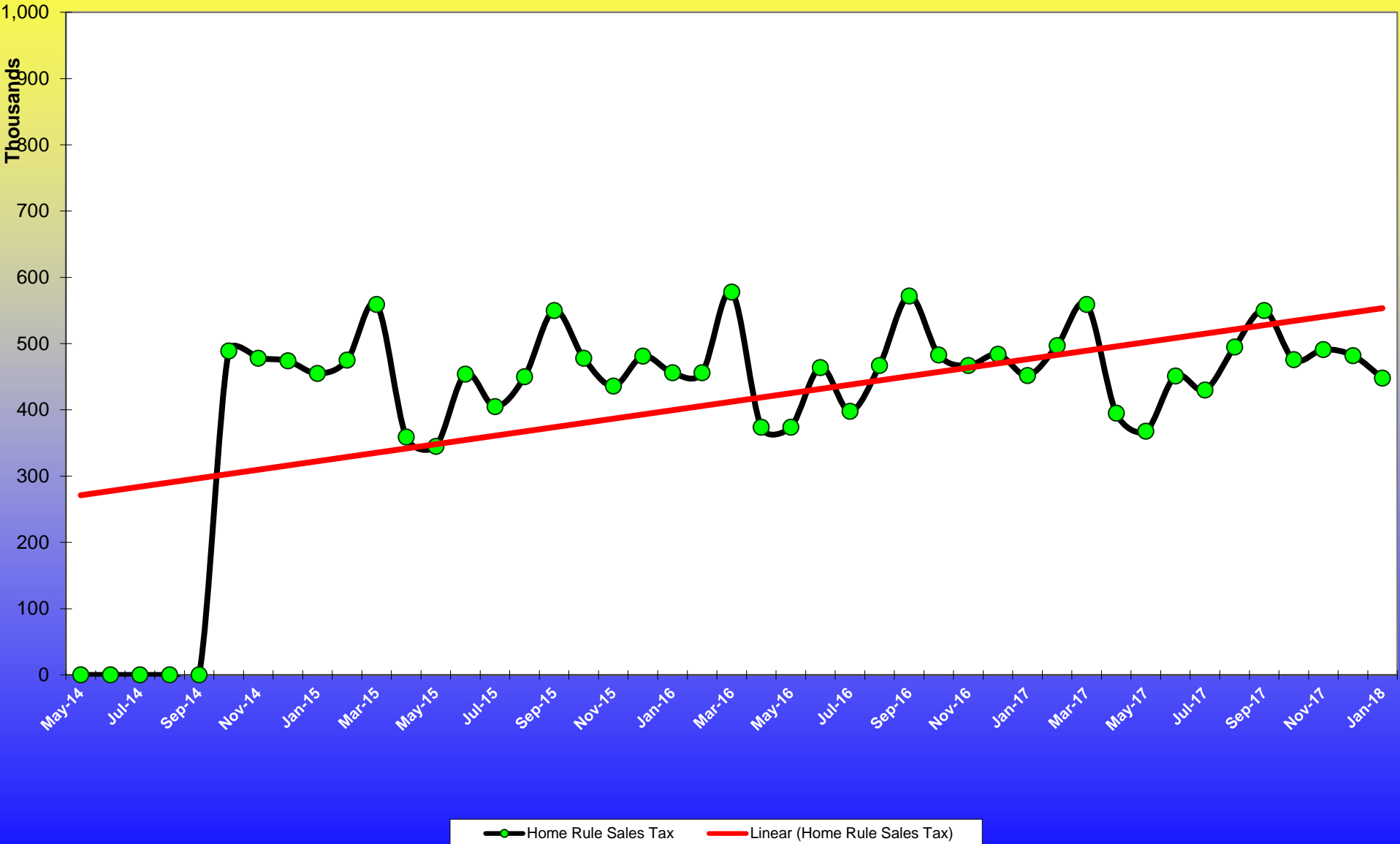
— Linear (Property Tax Revenues)

# Village of Tinley Park Sales Tax Revenues Monthly Fiscal Year 2008 to date

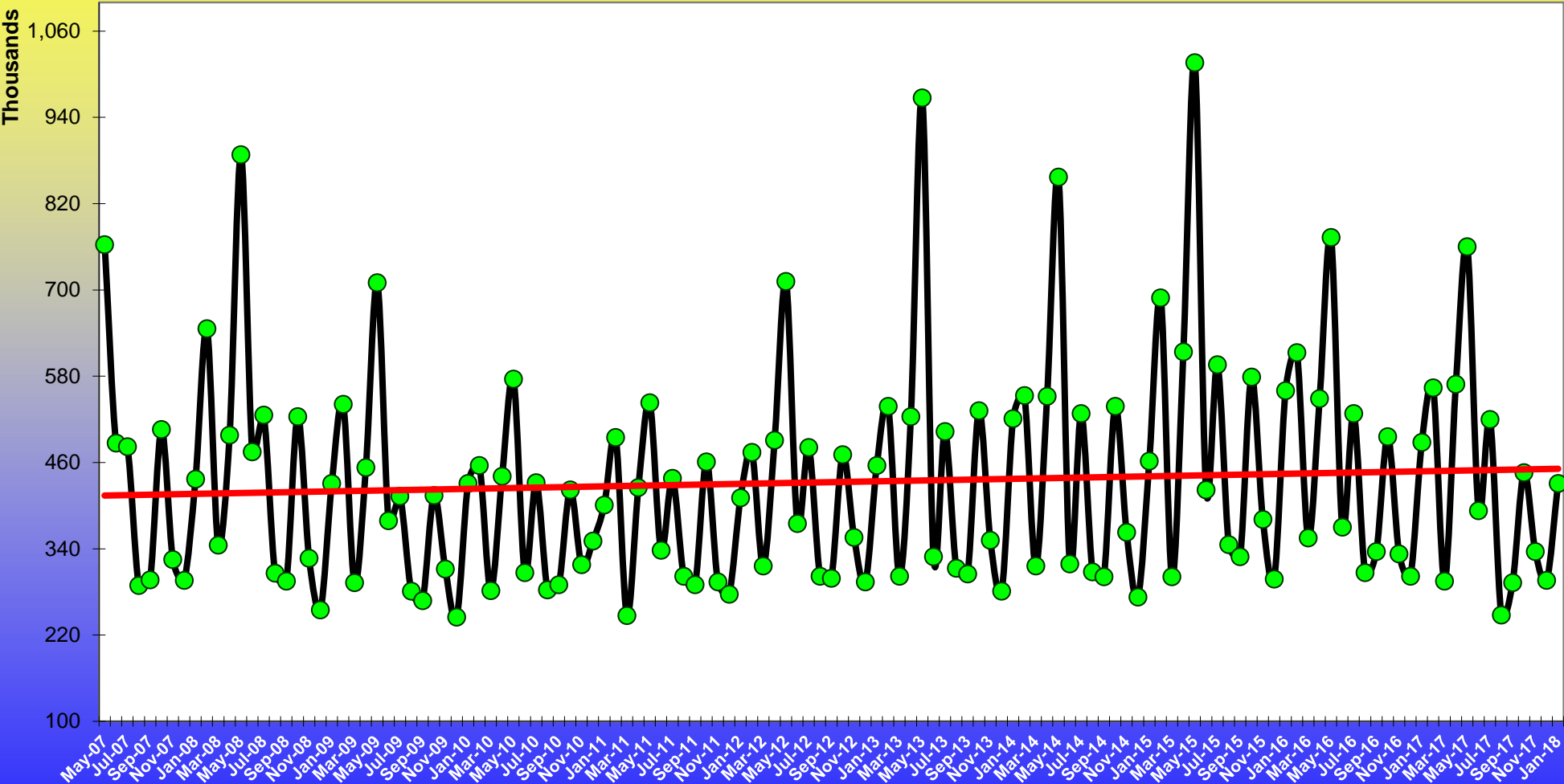


—●— Sales Tax Revenues      — Linear (Sales Tax Revenues)

Village of Tinley Park Home Rule Sales Tax  
Monthly Fiscal Year 2015 to date



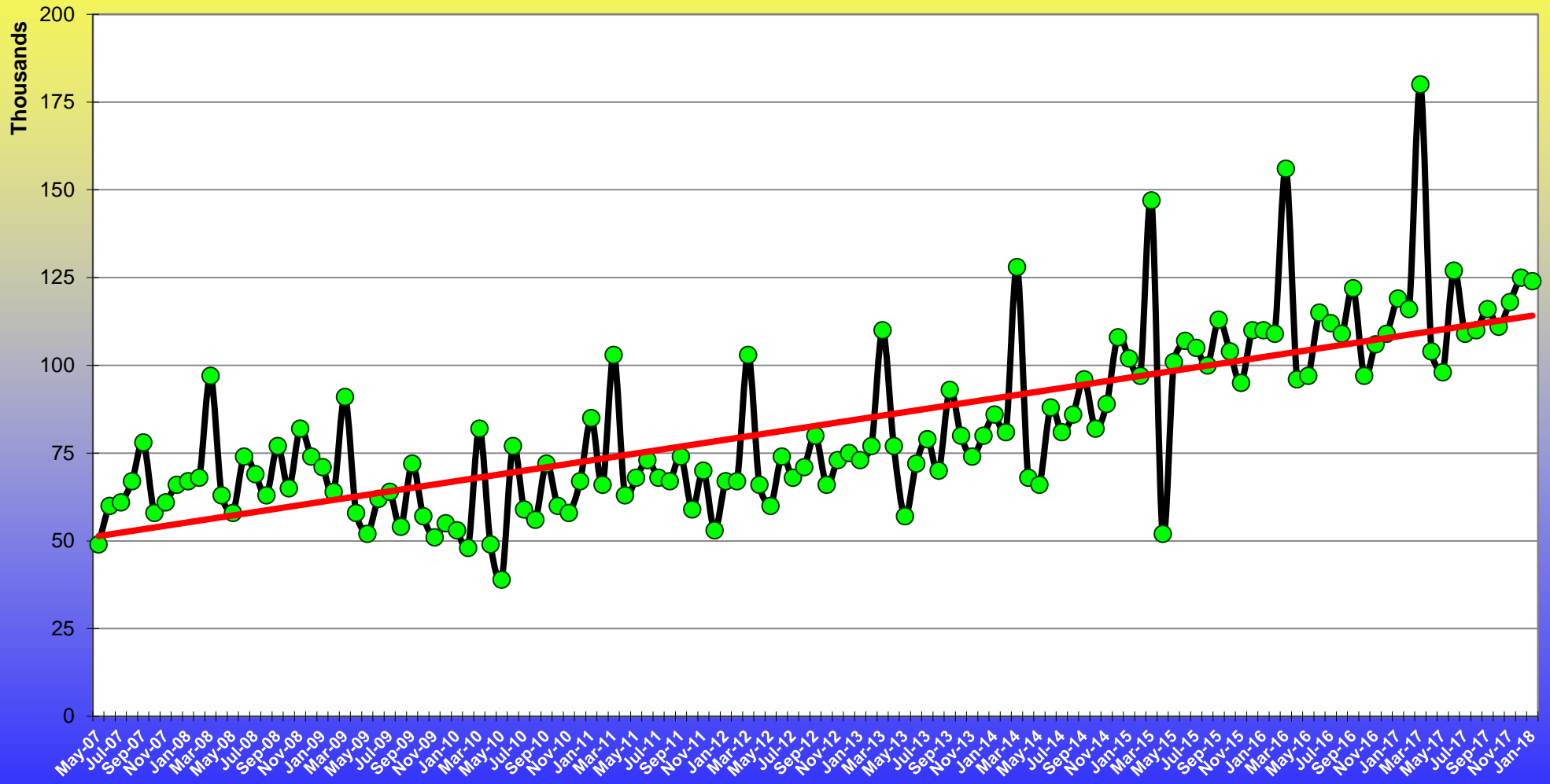
# Village of Tinley Park Income Tax Revenues Monthly Fiscal Year 2008 to date



Income Tax Revenues      Linear (Income Tax Revenues)

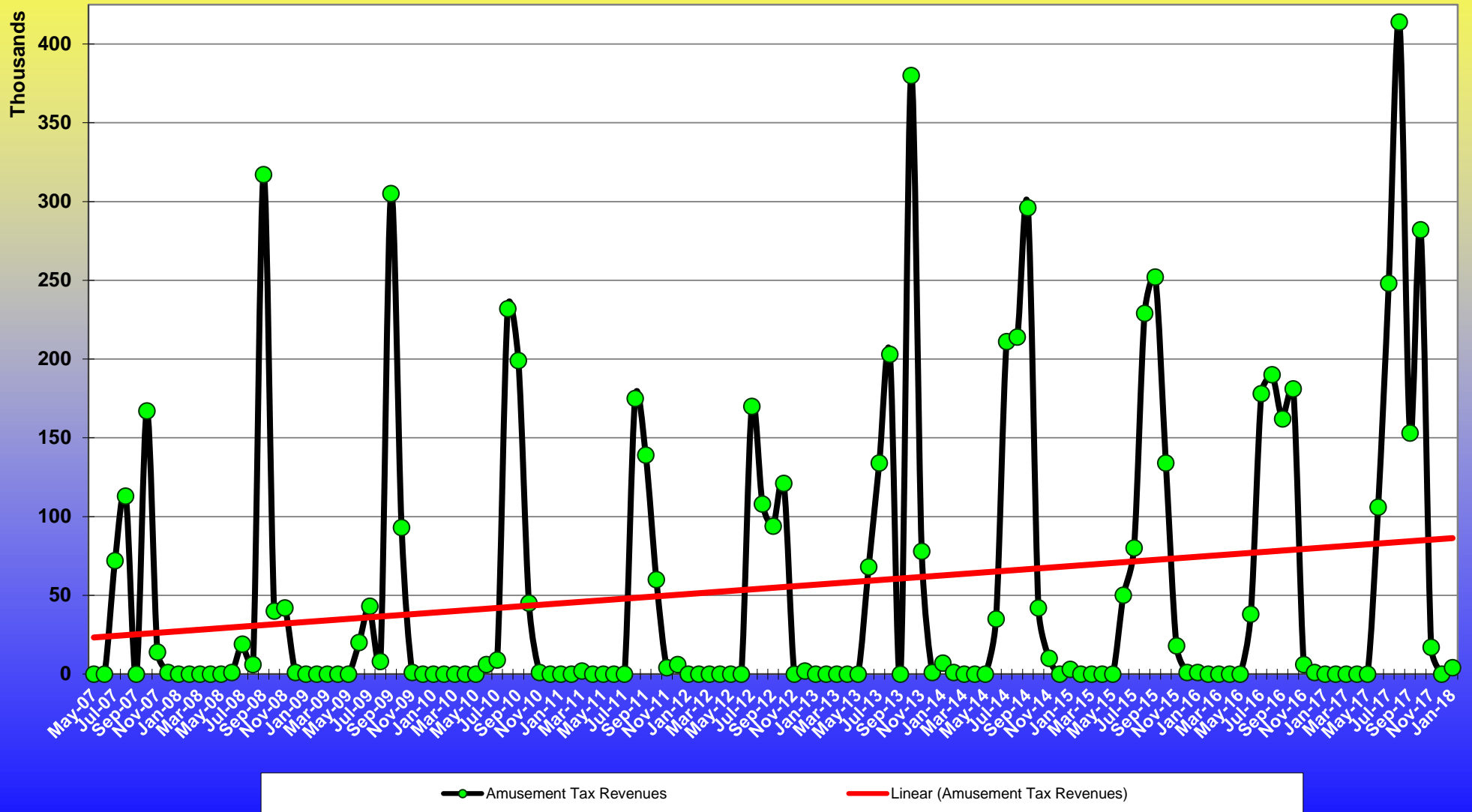


# Village of Tinley Park Use Tax Revenues Monthly Fiscal Year 2008 to date

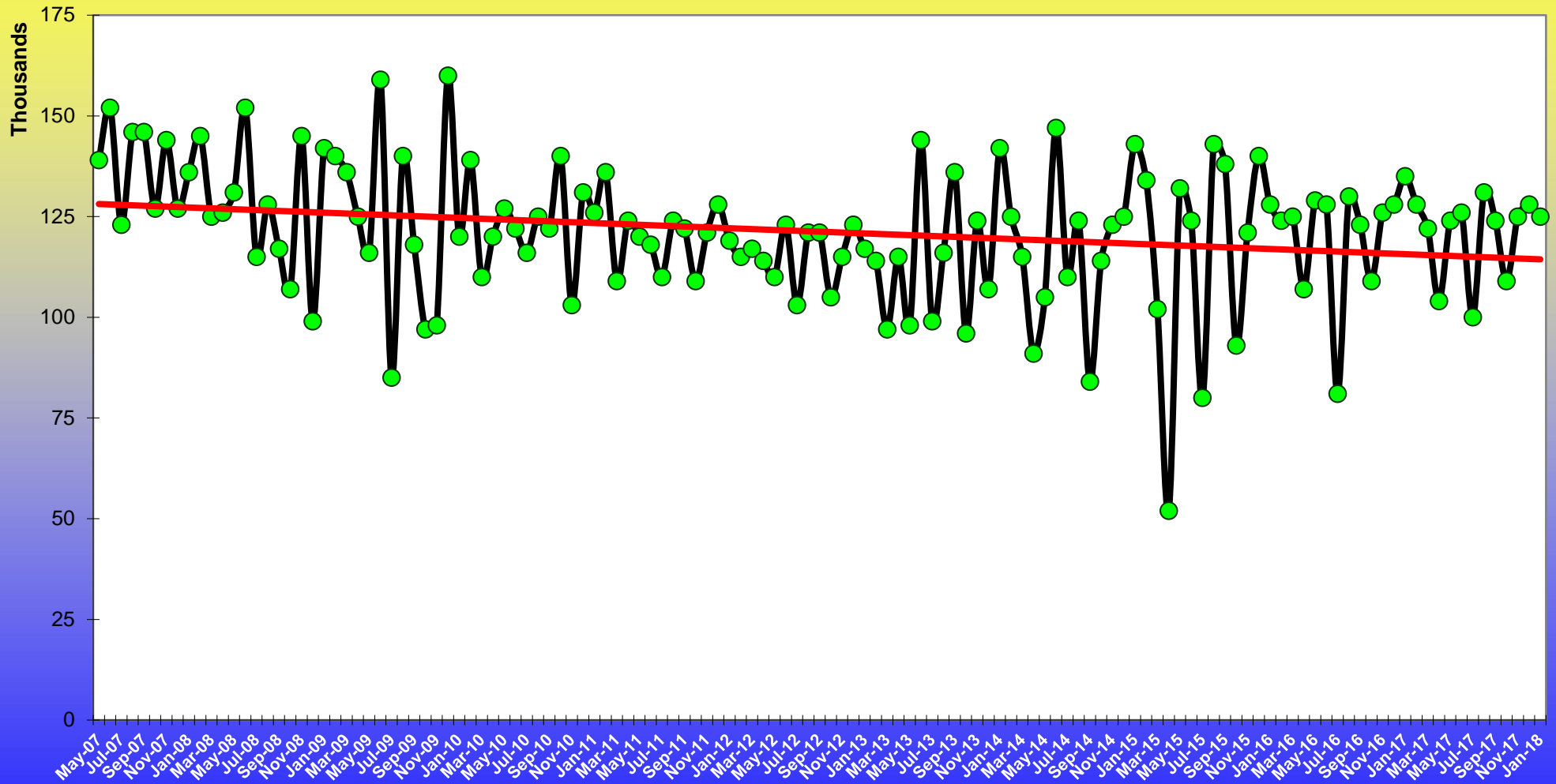


● Use Tax Revenues      — Linear (Use Tax Revenues)

# Village of Tinley Park Amusement Tax Revenues Monthly Fiscal Year 2008 to date



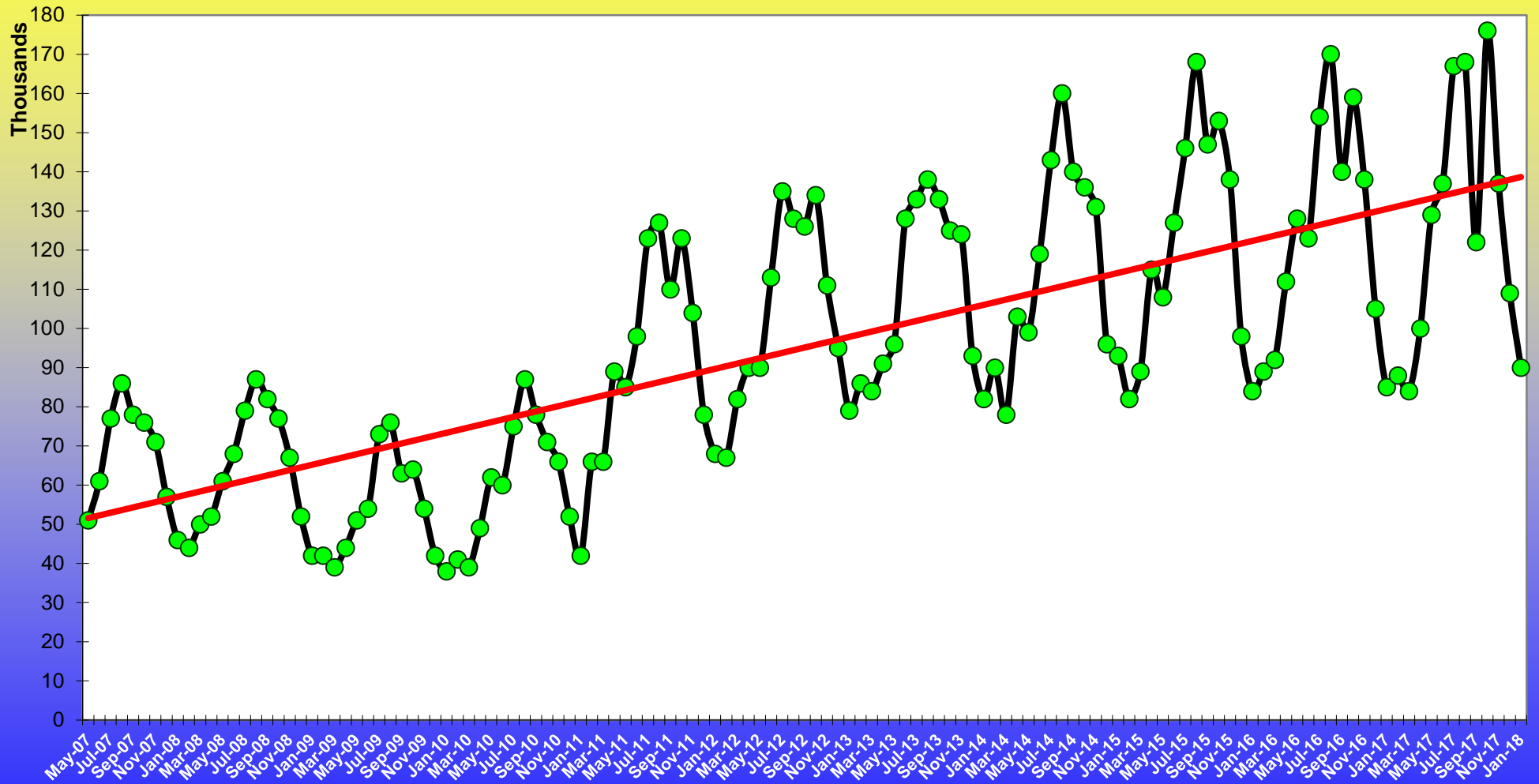
# Village of Tinley Park Motor Fuel Tax Revenues Monthly Fiscal Year 2008 to date



Motor Fuel Tax Revenues

Linear (Motor Fuel Tax Revenues)

## Village of Tinley Park Hotel Tax Revenues Monthly Fiscal Year 2008 to date



Hotel Tax Revenues
  Linear (Hotel Tax Revenues)

Village of Tinley Park, Illinois  
 General Fund  
 Monthly Comparative Revenue Report  
 January 2018

Print date 2/6/2018

SOURCE	2016/2017	2017/2018	2016/2017	2017/2018	2016/2017	2017/2018	YEAR TO DATE	YEAR TO DATE	YEAR TO DATE
	ACTUAL	BUDGET	PRIOR YEAR CURRENT MONTH	CURRENT YEAR CURRENT MONTH	PRIOR YEAR YEAR TO DATE	CURRENT YEAR YEAR TO DATE	PERCENT OF BUDGET	DOLLARS INCR/DECR	PERCENT INCR/DECR
Beginning Balance, May 1					\$16,956,078	27,764,337			
RECEIPTS									
Current R/E Tax Levies	17,116,857	17,550,000	48,472	461,316	10,191,251	11,062,608	63.0%	871,357	8.5%
Prior Yrs R/E Tax Levies	(9,090)	0	(14,592)	(35,712)	31,862	(436,104)	#N/A	(467,966)	Over 100% +/-
R/E Tax Levies Road/Brdg	576,167	580,000	592	6,752	451,372	443,110	76.4%	(8,262)	-1.8%
Police Pension Tax Receipts	2,651,274	2,650,000	5,687	70,454	1,589,725	2,002,036	75.5%	412,311	25.9%
Sales Tax - General	13,573,075	13,900,700	1,077,523	1,141,454	10,155,239	10,533,210	75.8%	377,970	3.7%
Sales Tax - Home Rule	5,613,464	5,700,000	452,254	448,196	4,161,414	4,190,440	73.5%	29,026	0.7%
Sales Tax - Incentive Agreements	0	0	0	0	0	0	#N/A	0	#N/A
Sales Tax-Out of State	1,385,396	1,435,000	119,075	123,844	986,364	1,038,022	72.3%	51,657	5.2%
Sales Tax-Photofinishing	0	0	0	0	0	0	#N/A	0	#N/A
State Income Tax	3,720,802	3,759,000	338,474	299,126	2,729,302	2,584,632	68.8%	(144,670)	-5.3%
Income Tax Surcharge (1 & 2)	1,639,039	1,656,000	149,100	131,767	1,202,277	1,138,549	68.8%	(63,728)	-5.3%
Vehicle License	0	0	0	0	0	0	#N/A	0	#N/A
Building Permits	401,248	303,000	13,332	12,038	223,419	468,999	154.8%	245,580	Over 100% +/-
Plan Review Fees	13,700	9,000	200	3,210	7,150	13,846	153.8%	6,696	93.7%
Business License	320,443	310,000	56,946	57,265	296,268	293,483	94.7%	(2,785)	-0.9%
Video Gaming License	143,000	145,000	8,000	10,000	128,000	157,000	108.3%	29,000	22.7%
Contractor's License	53,995	60,000	4,550	4,100	34,345	37,900	63.2%	3,555	10.4%
Fines/Fees	382,542	250,000	27,979	40,444	256,687	362,605	145.0%	105,918	41.3%
Rebillables	50,910	35,000	1,686	668	32,586	45,680	130.5%	13,094	40.2%
Amusement tax	757,561	600,000	375	3,716	757,561	1,224,786	204.1%	467,225	61.7%
Garage/Parking tax	0	0	0	0	0	0	#N/A	0	#N/A
Land Lease/Rental Income	173,073	157,000	14,538	13,006	114,793	116,933	74.5%	2,140	1.9%
Customs Seizures/FBI Reimb.	0	0	0	0	0	0	#N/A	0	#N/A
State Reimb	28,982	12,000	0	0	27,927	15,742	131.2%	(12,185)	-43.6%
Replacement Tax	81,820	68,050	11,299	7,462	54,928	47,331	69.6%	(7,598)	-13.8%
OTB Handle Tax	0	0	0	0	0	0	#N/A	0	#N/A
Video Gaming Tax	235,790	325,000	18,674	34,741	171,017	267,939	82.4%	96,921	56.7%
State Reimb - Emergency Mgmt.	32,814	25,000	0	0	32,814	0	0.0%	(32,814)	-100.0%
Ambulance Collections Coverage	0	0	0	0	0	0	#N/A	0	#N/A
Fire Protection Services TPMHC	0	0	0	0	0	0	#N/A	0	#N/A
Salary Reserve	0	0	0	0	0	0	#N/A	0	#N/A
Insurance Reimb	85,436	80,000	18,236	15,150	79,641	25,342	31.7%	(54,299)	-68.2%
Investment Interest	137,907	81,975	13,228	525	91,148	123,821	151.0%	32,673	35.9%
Investment Market Value Adj.	0	0	0	0	0	0	#N/A	0	#N/A
Transfer from Hotel/Motel Fund	492,480	758,395	25,236	53,265	389,525	497,039	65.5%	107,514	27.6%
Transfer from SSA#3 Fund	0	206,043	0	0	0	0	0.0%	0	#N/A
Transfer from Capital Impr.Fund	0	0	0	0	0	0	#N/A	0	#N/A
Miscellaneous	448,702	313,900	46,525	30,744	331,324	265,102	84.5%	(66,222)	-20.0%
Police Grants	20,592	12,000	0	928	20,592	11,136	92.8%	(9,456)	-45.9%
Miscellaneous Grants	0	0	0	0	0	1,000	#N/A	1,000	#N/A
Bus Services	24,628	26,150	4,109	1,893	19,842	17,555	67.1%	(2,287)	-11.5%
Telecom Tax & IMF Tax	285,774	275,000	24,653	23,052	211,515	212,218	77.2%	702	0.3%
Cable Franchise	1,060,993	1,050,000	84,085	0	877,192	803,997	76.6%	(73,195)	-8.3%
Natural Gas Franchise Fee	159,073	55,000	55,601	48,526	159,073	48,526	88.2%	(110,547)	-69.5%
Police Security Reimb	312,933	275,000	8,465	9,481	285,825	325,640	118.4%	39,814	13.9%
<b>Total Receipts</b>	<b>51,971,381</b>	<b>52,663,213</b>	<b>2,614,302</b>	<b>3,017,412</b>	<b>36,101,980</b>	<b>37,940,122</b>	<b>72.0%</b>	<b>1,838,141</b>	<b>5.1%</b>

YTD budget  
 \$39,497,410 Total funds available

\$53,058,058 65,704,458

Percent of year  
 completed  
 75.0%

Village of Tinley Park, Illinois  
 General Fund  
 Monthly Comparative Expense Report  
 January 2018

DEPT.	EXPENDITURES	2016/2017	2017/2018	2016/2017	2017/2018	2017/2018 BUDGET	PERCENT OF BUDGET EXPENDED	YEAR TO DATE EXPENDITURES INCR/DECR	PERCENT INCR/DECR	2016/2017
		PRIOR YEAR CURRENT MONTH	CURRENT YEAR CURRENT MONTH	PRIOR YEAR YEAR TO DATE	CURRENT YEAR YEAR TO DATE					ACTUAL EXPENDITURES
11	Mayor & Trustees	25,650	19,683	178,300	192,486	259,590	74.2%	14,186	8.0%	238,553
12	Village Manager	65,287	54,646	639,540	604,003	902,185	67.0%	(35,537)	-5.6%	825,529
13	Village Clerk	43,274	46,086	467,299	460,769	709,095	65.0%	(6,530)	-1.4%	600,172
14	General Overhead	887,876	731,212	2,580,790	2,279,914	4,386,678	52.0%	(300,876)	-11.7%	3,588,522
15	Finance	83,876	108,556	877,050	977,067	1,752,215	55.8%	100,017	11.4%	1,126,913
17	Police	933,333	1,020,561	10,633,103	11,219,165	15,808,279	71.0%	586,062	5.5%	13,537,237
19	Fire Department	287,848	366,924	2,860,317	3,232,348.41	4,969,625	65.0%	372,031	13.0%	3,961,983
20	Fire Prevention	58,033	73,846	640,912	709,886	1,130,505	62.8%	68,975	10.8%	828,829
21	Emergency Management	218,718	227,735	2,133,496	2,213,630	3,229,484	68.5%	80,135	3.8%	2,887,391
23	Road & Bridge	330,517	429,447	3,401,908	3,452,154	6,032,980	57.2%	50,246	1.5%	4,421,974
24	Electrical	88,663	61,135	761,665	735,633	1,218,099	60.4%	(26,032)	-3.4%	997,870
25	Municipal Buildings	75,684	83,769	667,293	811,322	1,354,321	59.9%	144,028	21.6%	852,767
33-000	Community Dev.-Administration	0	15,695	0	164,048		#DIV/0!	164,048	#N/A	
33-300	Community Dev.-Bldg Dept (Ins)	69,313	85,648	886,823	906,456	1,419,838	63.8%	19,633	2.2%	1,152,682
33-310	Community Dev.-Planning Dept	44,937	16,480	358,086	170,090	431,470	39.4%	(187,996)	-52.5%	482,026
33-320	Community Dev.-Economic Dev	8,912	16,759	146,018	158,053	294,700	53.6%	12,035	8.2%	194,621
35	Marketing/Communications	25,221	51,559	335,010	417,403	667,395	62.5%	82,393	24.6%	438,270
40	Civil Service Commission	1,558	6,094	24,280	32,094	44,835	71.6%	7,814	32.2%	30,499
42	Village Bus Services	7,697	2,371	38,886	41,240	55,970	73.7%	2,354	6.1%	49,873
43	Health Commission	0	0	0	0	0	#DIV/0!	0	#N/A	0
44	Environmental Commission	253	128	1,972	1,567	7,450	21.0%	(405)	-20.6%	3,806
45	Economic/Commerical Commis	44	204	8,200	4,575	38,185	12.0%	(3,625)	-44.2%	9,456
46	Community Resources	1,137	1,633	11,885	13,376	53,260	25.1%	1,491	12.6%	43,022
47	Zoning Board of Appeals (ZBA)	0	578	2,952	578	5,270	11.0%	(2,374)	-80.4%	3,944
48	Long Range Planning (LRPC)	276	1,078	4,608	6,121	22,450	27.3%	1,513	32.8%	11,147
49	Industry & Commerce (ICC)	0	0	0	0	0	#DIV/0!	0	#N/A	0
50	Veterans Commission	174	466	5,151	3,979	24,540	16.2%	(1,172)	-22.8%	9,930
51	Youth Commission	0	0	0	0	0	#DIV/0!	0	#N/A	0
52	Economic Development (EDC)	0	0	0	0	0	#DIV/0!	0	#N/A	0
53	Pace Bus Services	4,378	6,240	57,341	56,940	96,230	59.2%	(400)	-0.7%	72,896
54	Historic Preservation (HPC)	5,000	(1,244)	5,435	7,781	10,165	76.6%	2,346	43.2%	5,435
55	Term Limit Commission	0	0	0	0	0	#DIV/0!	0	#N/A	0
56	Senior Services Commission	5,838	2,658	36,351	35,643	50,600	70.4%	(708)	-2.0%	46,038
57	Sister City Commission	36	73	1,058	834	1,620	51.5%	(224)	-21.1%	1,882
58	Main Street Commission	1,046	607	113,395	127,023	190,730	66.6%	13,628	12.0%	143,256
59	Millenium Commission	0	0	0	0	0	#DIV/0!	0	#N/A	0
96	Transfer to Local Roads	0	0	0	0	0	#DIV/0!	0	#N/A	0
96	Transfer to Capital Improvemen	0	0	0	0	325,000	0.0%	0	#N/A	0
96	Transfer to Bond Stabilization	0	0	0	0	0	#DIV/0!	0	#N/A	0
96	Transfer to Capital Improv.-Surt	0	0	0	0	1,656,000	0.0%	0	#N/A	199,678
96	Transfer to Debt Service	0	0	350,000	350,000	350,000	100.0%	0	0.0%	350,000
96	Transfer to W/S Construction	0	0	0	0	0	#DIV/0!	0	#N/A	0
96	Transfer to Train Station O & M	0	0	50,000	30,000	148,000	20.3%	(20,000)	-40.0%	65,000
96	Transfer to Police Pension	5,687	70,454	1,589,725	2,002,036	2,650,000	75.6%	412,311	25.9%	2,651,274
96	Transfer to Mainstreet Developn	0	0	0	0	0	#DIV/0!	0	#N/A	0
96	Transfer to Escrow	0	0	0	0	0	#DIV/0!	0	#N/A	0
97	Economic Incentives	0	0	721,733	689,249	1,611,000	42.8%	(32,484)	-4.5%	1,292,911
98	Contingency	0	1,600	153,609	50,051	250,000	20.0%	(103,558)	-67.4%	154,239
Total		3,280,268	3,502,683	30,744,192	32,157,515	52,157,763	61.7%	1,413,324	4.6%	41,279,624

Village of Tinley Park, Illinois  
 Water & Sewer Revenue  
 Monthly Comparative Revenue Report  
 January 2018

SOURCE	2016/2017	2016/2017	2016/2017	2016/2017	2016/2017	2016/2017	YEAR TO DATE	YEAR TO DATE	YEAR TO DATE
	ACTUAL	BUDGET	PRIOR YEAR CURRENT MONTH	CURRENT YEAR CURRENT MONTH	PRIOR YEAR YEAR TO DATE	CURRENT YEAR YEAR TO DATE	PERCENT OF BUDGET	DOLLARS INCR/DECR	PERCENT INCR/DECR
Beginning balance, May 1					\$6,453,044	\$9,487,824			
<b>RECEIPTS</b>									
Route Consumption	13,117,476	13,280,000	1,093,973	1,146,315	10,252,614	10,606,372	79.9%	353,758	3.5%
Sewer Transmission	2,122,929	2,157,000	186,952	190,940	1,616,983	1,639,716	76.0%	22,732	1.4%
Sewer Treatment - MWRD	878,734	900,000	261	673	659,591	641,344	71.3%	(18,247)	-2.8%
Sewer Treatment - Frankfort	267,940	281,000	107	156	198,318	227,774	81.1%	29,456	14.9%
Sewer Treatment - Amer.Wtr.	538,136	750,000	452	358	390,153	529,048	70.5%	138,894	35.6%
Misc. Consumption	15,835	9,000	1,608	0	11,907	8,314	92.4%	(3,593)	-30.2%
Sewer Tap	1,400	1,500	0	0	1,000	950	63.3%	(50)	-5.0%
Water Tap	6,100	6,000	0	0	4,950	6,150	102.5%	1,200	24.2%
Water Meters	29,800	35,000	2,619	2,775	20,410	28,746	82.1%	8,336	40.8%
Construction Water	3,335	3,000	0	0	2,470	2,470	82.3%	0	0.0%
Turn On Fees	5,450	4,500	675	475	4,175	5,050	112.2%	875	21.0%
Investment Interest	45,323	30,000	4,910	0	29,921	48,726	162.4%	18,805	62.9%
Investment Market Value Adj.	0	0	0	0	0	0	#N/A	0	#N/A
Insurance Reimbursement	0	0	0	0	0	0	#N/A	0	#N/A
Miscellaneous	26,962	1,000	100	125	26,079	23,387	2338.7%	(2,692)	-10.3%
Water Resales - New Lenox	6,128,538	6,175,000	429,573	459,084	4,904,866	5,277,576	85.5%	372,709	7.6%
Water Resales - Amer.Wtr.	806,993	825,000	65,716	71,401	619,009	621,169	75.3%	2,159	0.4%
Bond Refinancing						0			
<b>Total Receipts</b>	<b>23,994,950</b>	<b>24,458,000</b>	<b>1,786,947</b>	<b>1,872,303</b>	<b>18,742,447</b>	<b>19,666,791</b>	<b>80.4%</b>	<b>924,343</b>	<b>4.9%</b>
		<b>YTD budget</b> \$18,343,500	<b>Total Funds Available</b>		<b>\$25,195,491</b>	<b>\$29,154,614</b>			<b>Percent of year completed</b> 75.0%

Village of Tinley Park, Illinois  
 Commuter Parking Lots  
 Monthly Comparative Revenue Report  
 January 2018

SOURCE	2016/2017 ACTUAL	2017/2018 BUDGET	2016/2017 PRIOR YEAR CURRENT MONTH	2017/2018 CURRENT YEAR CURRENT MONTH	2016/2017 PRIOR YEAR YEAR TO DATE	2017/2018 CURRENT YEAR YEAR TO DATE	YEAR TO DATE PERCENT OF BUDGET	YEAR TO DATE DOLLARS INCR/DECR	YEAR TO DATE PERCENT INCR/DECR
Beginning balance, May 1					\$1,072,083	\$1,457,847			
RECEIPTS									
Coins - 80th Avenue North	127,624	128,000	10,268	10,180	96,911	92,342	72.1%	(4,569)	-4.7%
Coins - 80th Avenue South	202,082	200,000	15,076	16,047	153,549	143,679	71.8%	(9,870)	-6.4%
Coins - Hickory	29,522	31,000	2,133	1,931	22,657	18,803	60.7%	(3,854)	-17.0%
Coins - Timber Drive	0	0	0	0	0	0	#N/A	0	#N/A
Tokens - Commuter Daily Lots	209,835	205,000	14,925	20,400	154,260	159,945	78.0%	5,685	3.7%
Permits - Oak Park Ave	10,320	10,800	3,240	1,080	8,250	8,250	76.4%	0	0.0%
Permits - Beatty Lot	89,860	90,000	22,890	17,520	72,250	72,300	80.3%	50	0.1%
Permits - South Street	39,600	37,800	10,620	7,740	30,960	31,320	82.9%	360	1.2%
Permits - Hickory	0	0	0	0	0	0	#N/A	0	#N/A
Permits - Municipal	360	360	90	90	270	180	50.0%	(90)	-33.3%
Permits - Church Lot	2,160	1,800	360	540	1,710	1,710	95.0%	0	0.0%
Fines - Oak Park Ave	3,075	1,500	200	248	2,275	1,798	119.9%	(477)	-21.0%
Fines - Beatty Lot	1,450	1,100	25	125	925	825	75.0%	(100)	-10.8%
Fines - South Street	1,078	750	25	0	803	125	16.7%	(678)	-84.4%
Fines - Hickory	550	750	150	100	525	1,150	153.3%	625	Over 100% +/-
Fines - Municipal	116	200	0	0	100	75	37.5%	(25)	-25.0%
Fines - Church Lot	250	200	0	0	175	25	12.5%	(150)	-85.7%
Fines - 80th Avenue North	3,854	5,400	350	975	3,829	4,900	90.7%	1,071	28.0%
Fines - 80th Avenue South	5,869	3,500	875	1,925	3,869	8,050	230.0%	4,181	Over 100% +/-
Lease Income	0	0	0	0	0	0	#N/A	0	#N/A
Investment Interest	7,364	5,500	700	0	4,956	6,567	119.4%	1,611	32.5%
Investment Market Value Adj.	0	0	0	0	0	0	#N/A	0	#N/A
Miscellaneous	0	0	0	0	0	0	#N/A	0	#N/A
<b>Total Receipts</b>	<b>734,968</b>	723,660	81,927	78,901	558,274	552,043	76.3%	(6,231)	-1.1%
		YTD budget \$542,745	Total Funds Available		\$1,630,357	\$2,009,890			Percent of year completed 75.0%



Village of Tinley Park, Illinois  
 Monthly Selected Revenue Summary  
 January-18

CONFIDENTIAL

	FY 2018								FY 2018			
	Year to Date Current to Prior Year Comparison								Actual versus Budget Comparison (Note 1)			
	FY 2018 Jan-18	FY 2017 Jan-17	Dollars Difference	Percent Change	Through Jan-18	Through Jan-17	Dollars Difference	Percent Change	Year to Date Actual	Year to Date Budget	Dollars Difference	Percent Change
Sales Taxes	\$1,141,000	\$1,077,000	\$64,000	5.9%	\$10,533,000	\$10,155,000	378,000	3.7%	\$10,533,000	\$11,583,000	(\$1,050,000)	-9.1%
Home Rule Sales Tax	\$448,000	\$452,000	(\$4,000)	-0.9%	\$4,191,000	\$4,161,000	30,000	0.7%	\$4,191,000	\$4,750,000	(\$559,000)	-11.8%
Income Taxes	431,000	488,000	(57,000)	-11.7%	3,723,000	3,932,000	(209,000)	-5.3%	3,723,000	4,513,000	(790,000)	-17.5%
Property Taxes	496,000	40,000	456,000	1140.0%	12,629,000	11,811,000	818,000	6.9%	12,629,000	16,833,000	(4,204,000)	-25.0%
Motor Fuel Tax	125,000	135,000	(10,000)	-7.4%	1,093,000	1,088,000	5,000	0.5%	1,093,000	1,192,000	(99,000)	-8.3%
Hotel Tax	90,000	85,000	5,000	5.9%	1,233,000	1,202,000	31,000	2.6%	1,233,000	1,275,000	(42,000)	-3.3%
Commuter Parking Fund	79,000	69,000	10,000	14.5%	545,000	553,000	(8,000)	-1.4%	545,000	598,000	(53,000)	-8.9%
Water & Sewer Revenues	1,868,000	1,782,000	86,000	4.8%	19,613,000	18,713,000	900,000	4.8%	19,613,000	20,357,000	(744,000)	-3.7%
General Fund Revenues	3,027,000	2,601,000	426,000	16.4%	37,826,000	36,003,000	1,823,000	5.1%	37,826,000	43,646,000	(5,820,000)	-13.3%

Note 1 - Budgeted amounts are straight line amortization of annual budget (divided by 12, times number of months)

Note 2 - FY2018 Budget Assumptions as Change over FY2017 Budget

Sales Taxes	2.4% higher	Hotel Tax	2.0% higher
Home Rule	2.4% higher	Parking Fund	2.2% higher
Income Taxes	5.4% lower	Water & Sewer Rev.	0.9% higher
Prop. Taxes	0.3% lower	General Fund Rev.	1.0% higher
Motor Fuel Tax	2.1% higher		

Note 3 - FY2018 Capita Projections

	Tinley	IML Dec-16	IML Apr-17	IML Jul-17	IML Oct-17	IML Dec-17
Income Taxes	95.50	97.20	95.22	99.50	102.90	104.00
Motor Fuel Taxes	25.22	25.60	25.60	25.75	25.75	25.75
Use Tax	25.31	24.20	24.20	25.30	25.30	25.30

\* Dec 16 projections were the figures available at the time of budget preparation

**Village of Tinley Park, Illinois**  
**Summary of Building Impact Fees Collected**  
**on behalf of Other Governmental Bodies**  
**As of January 31,2018**

IMPACT - Print date 2/6/2018

	Current Year to Date	Cummulative Total
Park Districts		
Tinley Park Park District	\$0.00	\$1,773,289.95
Frankfort Square Park District	0.00	43,750.00
Mokena Community Park District	0.00	31,775.00
Fire Protection		
Tinley Park Fire Department	0.00	1,291,730.73
Fire Station	0.00	755,954.29
Tinley Park Public Library	0.00	1,168,345.00
Tinley Park ESDA	0.00	201,533.00
Village of Frankfort Transportation	0.00	66,076.97
Elementary School Districts		
Kirby (140)	0.00	1,011,250.00
Kirby - accelerated	0.00	7,274,961.89
Arbor Park (145)	0.00	5,810.00
Community Consolidated (146)	0.00	381,670.00
Rich Township (159)	0.00	576,600.00
Summit Hill (161)	0.00	5,322,252.56
High School Districts		
LincolnWay (210)	0.00	896,637.92
Rich Township (227)	0.00	288,400.00
Bremen (228)	0.00	110,800.00
Consolidated (230)	0.00	415,425.00
<b>Totals</b>	<b>\$0.00</b>	<b>\$21,616,262.31</b>

**When First Impact Fees Collected:**

Oct 1971	District 140	Feb 1991 - "Accelerated" Fees
Sep 1977	District 145	
Nov 1971	District 146	
Nov 1991	District 159	
Nov 1995	District 161	
Nov 1995	District 210	
Nov 1991	District 227	
Jul 1988	District 228	
Jul 1988	District 230	
Apr 1975	Fire Protection	Nov 1991 - Fire Station
Apr 1975	Library	
Jun 1975	Park District	
May 1979	ESDA	
July 1997	Mokena Com.Park District	
July 1997	Frkft. Sq. Park District	
March 2008	Frankfort Transportation Impact Fee	



# Interoffice Memo

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**To:** Michael Mangin, Chair Finance Committee

**From:** David Niemeyer, Village Manager *DN*

**cc:** Village Board  
Pat Carr, Assistant Village Manager  
Brad Bettenhausen, Village Treasurer  
Patrick Connelly, Village Attorney  
Paul O'Grady, Village Attorney

**Subject:** IRMA Revoking Notice

There has been a discussion about looking at alternative liability and workers compensation insurance for the Village. The Village's insurance has been provided by IRMA since 1998. IRMA is not an insurance company but is actually an intergovernmental risk pool run by the members.

The first step in the process would be to notify IRMA of our intentions. IRMA has by-laws that in order to receive the Village's member reserve account balance (currently \$868,000), it must give IRMA nine months notice in advance of the end of their fiscal year (December 31).

I have had discussions with IRMA about allowing the Village to give IRMA notice of withdrawal, but also giving us 120-150 days to analyze our options and if we determine IRMA is the best option, we would revoke our intent to withdraw. Other communities have done this, and I expect that the IRMA Executive Board will consider our request next Wednesday. If the Executive Board and then the full IRMA Board approve this, we will ask the Village Board to approve an ordinance announcing our intentions at the March 20, 2018 Village Board meeting.

The next step would then be to hire an independent consultant to help us compare IRMA versus potential private market insurers. We will want to hire someone who is not interested in selling us insurance. This is a complex and time consuming process and is not appropriate to ask staff to undertake without outside analysis. We will be bringing back potential consultants for the Committee to consider if the Board agrees to move forward with this process.

On a side note, several west and northwest suburbs are exploring the possibility of a larger community pool as an alternative to IRMA. I have made some initial contact with the potential communities that would be members of this pool to see if this would be another alternative for us to explore.

**COMMENTS FROM  
THE PUBLIC**

**ADJOURNMENT**