

**NOTICE OF 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 7:30 p.m. on Tuesday, May 23, 2017, 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 FINANCE & ECONOMIC DEVELOPMENT COMMITTEE MEETING HELD ON MARCH 21, 2017.
3. REVIEW THE COMMITTEE'S ASSIGNED RESPONSIBILITIES UNDER ORDINANCE 2017-O-040.
4. REVIEW APRIL 2017 BOARD REPORT.
5. RECEIVE UPDATE ON LEGISLATION WITH POTENTIAL FINANCIAL IMPACTS.
6. RECEIVE STATUS UPDATE ON ANNUAL AUDIT.
7. RECEIVE STATUS UPDATE ON FRAUD ASSESSMENT RFQ.
8. RECEIVE STATUS UPDATE ON ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY (DCEO) GRANTS.
9. RECEIVE COMMENTS FROM THE PUBLIC.

ADJOURNMENT

KRISTIN A. THIRION
VILLAGE CLERK

MINUTES
Finance & Economic Development Committee Meeting
March 21, 2017 – 7:15 p.m.
Council Chambers at
Tinley Park Village Hall
16250 S. Oak Park Ave.
Tinley Park, IL 60477

Members Present: B. Maher, Village Trustee
M. Pannitto, Village Trustee

Members Absent: K. Suggs, Village Trustee

Other Board Members Present: D. Seaman, Mayor
T.J. Grady, Village Trustee
M. Pannitto, Village Trustee
B. Younker, Chairman
J. Vandenberg, Village Trustee

Staff Present: D. Niemeyer, Village Manager
B. Bettenhausen, Village Treasurer
S. Tilton, Assistant Village Manager
P. Connelly, Village Attorney
P. Wallrich, Interim Community Development Director
P. Hoban, Economic Development Manager
S. Neubauer, Police Chief
K. Workowski, Public Works Director
J. Urbanski, Assistant Public Works Director
J. Prinz, Village Engineer
L. Godette, Deputy Clerk
L. Valley, Executive Secretary
B. Bennett, Commission Secretary

Item #1 - The meeting of the Finance & Economic Development Committee Meeting was called to order at 7:15 p.m.

Item #2 – CONSIDER APPROVAL OF THE MINUTES OF THE FINANCE & ECONOMIC DEVELOPMENT COMMITTEE MEETING HELD ON MARCH 7, 2017 - Motion was made by Trustee Pannitto, seconded by Trustee Maher to approve the minutes of the Finance & Economic Development Committee Meeting held on March 7, 2017. Vote by voice. Chairman Maher declared the motion carried.

Item #3 – DISCUSS BANGING GAVEL INCENTIVE AGREEMENT – Trustee Maher and Economic Development Manager, Patrick Hoban, stated the Economic and Commercial Commission met and recommended approval of the proposed economic development incentive package for Banging Gavel Properties, LLC. Planned improvements for the Historic Vogt Building located at 6811 Hickory St./ 17400 Oak Park Avenue will include a brewery, restaurant and office/residential uses. The total incentive package will not exceed \$850,000 to include an amount not to exceed \$150,000 for land acquisition, an amount not to exceed \$450,000 for TIF eligible expenses for the renovation of the structure that will maintain its architectural integrity and registry on the National Register of Historic Places and an amount not to exceed \$250,000 for incremental sales tax receipts not to include the Village's home rule sales tax.

Minutes

Meeting of the Finance & Economic Development Committee

March 21, 2017

Trustee Pannitto noted he was very happy to see this type of business coming into the Village. He asked if there was any money available as a grant for the Historic Building. The Petitioner's developer answered NO.

Trustee Younker asked if the business was not successful what would happen? Attorney Connelly stated there is a Call Back clause in the contract which addresses that issue.

Motion was made by Trustee Pannitto, seconded by Trustee Maher to recommend the Banging Gavel Incentive Agreement to the Village Board for first reading. Vote by voice. Chairman Maher declared the motion carried.

Item #4 – RECEIVE COMMENTS FROM THE PUBLIC –

Resident #1 thanked Trustee Pannitto for his questions on the Banging Gavel incentive plan. He stated he is not comfortable spending public money on a private enterprise. At least it is one that will help the downtown and keep a historic building intact.

ADJOURNMENT

Motion was made by Trustee Pannitto, seconded by Trustee Maher to adjourn this meeting of the Finance & Economic Development Committee. Vote by voice call. Chairman Maher declared the motion carried and adjourned the meeting at 7:34 p.m.

bb

cc: *Village Board*
Village Manager
Assistant Village Managers
Village Treasurer
Deputy Village Clerk

**PAMPHLET
FRONT OF PAMPHLET**

ORDINANCE NO. 2017-O-040

**AN ORDINANCE AMENDING CERTAIN SECTIONS OF TITLE III
CHAPTER 30 OF THE TINLEY PARK MUNICIPAL CODE ENTITLED
"BOARD OF TRUSTEES" PERTAINING TO STANDING COMMITTEES
AND CONSENT AGENDA ITEMS**

Published in pamphlet form this 16th day of May, 2017, by Order of the Corporate Authorities of the Village of Tinley Park, Cook and Will Counties, Illinois.

By:



KRISTIN A. THIRION, Village Clerk

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WHEREAS, Section 6(a) of Article VII of the 1970 Constitution of the State of Illinois provides that any municipality which has a population of more than 25,000 is a home rule unit, and the Village of Tinley Park, Cook and Will Counties, Illinois, with a population in excess of 25,000 is, therefore, a home rule unit and, pursuant to the provisions of said Section 6(a) of Article VII, may exercise any power and perform any function pertaining to its government and affairs, including, but not limited to, the power to tax and to incur debt; and

WHEREAS, the Corporate Authorities hereby desire to amend Title III, Chapter 30 Section 40 of the Tinley Park Municipal Code to conform the committee structure to reflect the actual operations of the Village; and

WHEREAS, the Corporate Authorities hereby desire to amend Title III, Chapter 30 Section 20(C)(1) of the Tinley Park Municipal code to allow for the placement of items previously and unanimously approved by a standing committee to be placed on the consent agenda; and

WHEREAS, the Corporate Authorities of the Village of Tinley Park, Cook and Will Counties, Illinois, have determined that it is in the best interests of said Village of Tinley Park to amend the aforementioned provisions of the Tinley Park Municipal Code pursuant to this Ordinance; and

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Tinley Park, Cook and Will Counties, Illinois, as follows:

Section 1: The Preambles hereto are hereby made a part of, and operative provisions of, this Ordinance as fully as if completely repeated at length herein.

Section 2: That Title III Chapter 30 Section 20(C)(1) (30.20(C)(1) of the Tinley Park Municipal Code entitled "Order of Business; Consent Agenda" is hereby amended by adding the following underlined text:

(C) (1) The Village Manager shall prepare an agenda for each meeting of the Village Board, including a consent agenda. The consent agenda shall include all items of a routine and non-controversial nature which shall be limited to the following:

- (a) Appointments of officers or employees;
- (b) Payments of all bills, including payroll;
- (c) Honorific resolutions;
- (d) Proclamations;
- (e) Approval of block parties, parades and fundraisers;
- (f) Authorizing advertising for bids;
- (g) Authorizing reductions in or release of letters of credit; and
- (h) Setting hearing dates and times.
- (i) Items of a routine nature previously and unanimously approved by a Standing Committee

Section 3: That Title III Chapter 30 Section 40 (30.40) of the Tinley Park Municipal Code entitled "STANDING COMMITTEES" is hereby amended by deleting the language in its entirety and replacing it with the underlined text as follows:

The following are hereby established as the Standing Committees of the Board of Trustees of the Village:

(A) **Finance Committee shall have the following functions:**

- (1) Oversee preparation of Annual Budget, Financial Reporting and audit functions;
- (2) Oversee revenue generation activities including property tax levies, sales tax, and other taxes imposed by the village;
- (3) Oversee long-term financing/ bonds.

(4) Oversee all matters and recommendations from the Treasurer's Office

(B) Community Development shall have the following functions:

(1) Oversee comprehensive planning of village-uses-both development and redevelopment;

(2) Oversee planning requests including development and redevelopment;

(3) Oversee requests for zoning and building ordinance variances;

(4) Oversee compliance with village zoning, building and health ordinances;

(5) Oversee incorporation of Green Initiatives into codes where applicable/ practical;

(6) Oversee Building Code changes;

(7) Oversee consumer protection initiatives.

(C) Public Safety Committee shall have the following functions:

(1) Oversee matters of public safety including police, fire and emergency management services;

(2) Oversee outsourced services related to provision of public safety services (ambulance).

(D) Administration and Legal shall have the following functions:

(1) Oversee all matters concerning the organization, reorganization and efficient management of Village government;

(2) Oversee and monitor federal and state legislation and administrative regulations in which the Village may have an interest;

(3) Oversee human resources activities, including compensation and collective bargaining and internal communications.

(4) Oversee outsourced Service Agreements in conjunction with departments/ liaisons;

(5) Periodically review and make recommendations for changes to the Village Code.

(E) Public Works Committee shall have the following functions:

(1) Oversees matters of Village infrastructure and maintenance of streets, sanitary sewers and water lines under village jurisdiction;

(2) Oversees the village flood mitigation program and maintenance of supporting infrastructure (detention, retention) under village jurisdiction;

(3) Oversees outsourced services for engineering maintenance;

(4) Oversees coordination/ communication with other jurisdiction/ agencies.

(F) Economic Development and Marketing shall have the following functions:

(1) Oversee economic development efforts including special taxing areas and tax increment financing districts;

(2) Oversee and review all Economic Incentive polices and Agreements;

(2) Identify, develop and oversee the marketing of the Village assets and programs;

(3) Identify and develop initiatives to achieve economic gain to the Village while preserving the integrity of the Village and its brand;

(4) Oversee communications with external constituencies.

(G) The following Standing Committees shall hold their regular meetings on the Second Tuesday of each Month at 7:30 p.m.:

(1) The Public Works Committee;

(2) The Community Development Committee;

(3) The Public Safety Committee.

(I) The following Standing Committees shall hold their regular meetings on the Fourth Tuesday of each month at 7:30 p.m.:

(1) The Finance Committee;

(2) The Economic Development and Marketing Committee;

(3) The Administration and Legal Committee.

Section 4: Any policy, resolution, or ordinance of the Village of Tinley Park that conflicts with the provisions of this Ordinance shall be and is hereby repealed to the extent of such conflict.

Section 5: That this Ordinance shall be in full force and effect from and after its adoption and approval.

Section 6: The Village Clerk be and hereby is authorized and directed to publish this Ordinance in pamphlet form.


ADOPTED this 16th day of May , 2017, by the Corporate Authorities of the Village of Tinley Park on a roll call vote as follows:

AYES: Younker, Pannitto, Berg, Brady, Glotz, Mangin

NAYS: None

ABSENT: None

APPROVED this 16th day of May , 2017, by the President of the Village of Tinley Park.



Jacob C. Vandenberg
Village President

ATTEST:



Kristin A. Thirion
Village Clerk

**PAMPHLET
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Tinley Park, Cook and Will Counties, Illinois.



MEMORANDUM



TO: Village Board

26 April 2017

FROM: Brad L. Bettenhausen, Treasurer

RE: Revenues update - April 2017- Fiscal Year 2017, Month 12

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

General Fund:

Sales Tax – April reporting – January sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	957,144	13,572,375
Last Fiscal Year	925,666	13,310,658
Dollars change	31,478	261,717
Percent change	3.4%	2.0%

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

Home Rule Sales Tax – April reporting – January sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	395,479	5,613,464
Last Fiscal Year	374,467	5,462,516
Dollars change	21,012	150,948
Percent change	5.6%	2.8%

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.

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

For informational/comparative purposes, the Home Rule sales tax represents 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.

Use Tax - April reporting – January sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	103,778	1,385,396
Last Fiscal Year	95,608	1,304,924
Dollars change	8,170	80,472
Percent change	8.5%	6.2%

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

Income Tax - April reporting (share of taxes collected in March)

	This Month	Fiscal Year to Date
This Fiscal Year	569,197	5,359,841
Last Fiscal Year	548,729	6,042,977
Dollars change	20,468	(683,136)
Percent change	3.7%	-11.3%

The high water mark for this month's distribution occurred in 2015. One 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 previously shared, on behalf of the municipalities in the State, the Illinois Municipal League asked the Illinois Department of Revenue to investigate the unusual 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 due each year on March 1 is an estimate based on 55% of the prior year's total tax. 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 and September primarily distributions of current year second installment payments. The first installment bills are mailed at the end of January and the tax distributions occur in the latter portion of February and continue through March. Will County releases tax bills at the beginning of the month of May with the two installments due generally June 1 and September 1.

The current year tax collections for Cook County are approximately \$365,000 less than (down 2.8%) the comparable period of last year. Will County current tax year collections are down slightly less than \$198,000 (down 4%) than the comparable period last year. Total year to date tax

receipts for fiscal year 2017 are approximately \$485,000 behind (down 3%) 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 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 creating the appearance of decreasing receipts on a comparative basis when looking at only the General Fund, as is 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. as 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). This error is believed to account for a substantial portion of the difference in collections we currently see on the Will County side. The remainder accounted for by the increase in the portion of the levy attributable to the Police Pension Fund mentioned earlier.

As a result of the 2015 error, the 2016 Will County levy will include a two year "look-back" adjustment (i.e. a double adjustment). This will cause the pendulum to swing to the other end and cause continued skewing of the year to year collection comparisons.

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

Video Gaming - April activity reporting
 (distributive share of net Video Gaming Terminal Income Tax for March)

	This Month	Fiscal Year to Date
This Fiscal Year	28,710	244,782
Last Fiscal Year	19,718	193,998
Dollars change	8,992	50,784
Percent change	45.6%	26.2%

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 has moved the bar to become the highest monthly reporting since inception, and naturally establishing a new high for the month. The monthly reporting surpassed the benchmark set only last month by 23.5%. The large month to month increase can be attributed to several factors. This represents the first full month of operations of the Betty's Bistro video café (located in the Park Center Plaza). Several of the established businesses saw marked increases in their gaming activity for the month. All of the past twelve months have established new highs for the respective months. This is due in part due to the number of businesses offering video gaming has increased.

This current reporting period includes the first of the "video gaming cafes" that has previously received Village Board approval. As you are aware, the Board subsequently imposed a moratorium on video gaming cafes; the businesses where video gaming is the major component of the business plan.

As of the end of the reporting period, 25 State licenses are active. The 25 licensed establishments contain 116 gaming terminals reporting. In the comparative analysis above, the prior year represented 21 licensees and 96 machines reported.

The Illinois Gaming Board indicates the following license applications have been approved through the IGB meeting of 21 April 2017. However, these establishments may not have been locally licensed during this reporting period, or have not initiated operations during the current reporting period:

- Darla's Deli & Café 6800 183rd Street [State 23 Mar 2017; TP paid 6 Apr 2017 - 5 machines]
- Stella's Place 16205 Harlem [State 21 Apr 2017; TP paid 25 Jan 17 - 5 machines]
- Ashford House 7959 159th St [State 21 Apr 2017]

The following applications are pending with the IGB:

- Winston's Market 7961 159th St [State applied 23 Feb 2017]

The owners of the businesses associated with the latter two applications have been contacted to apprise them of the Village licensing requirements which includes the presentation to the Board to request a video gaming liquor license.

Other Funds:

Motor Fuel Taxes - April reporting (share of taxes collected in March)

	This Month	Fiscal Year to Date
This Fiscal Year	103,951	1,442,118
Last Fiscal Year	107,138	1,453,233
Dollars change	(3,187)	(11,115)
Percent change	-3.0%	-0.8%

There has been significant month-to-month fluctuation in the reporting since fiscal year 2010. There have been unusual fluctuations from month to month in MFT revenues over the past six (6) plus years (since the start of the Recession). The overall trend continues to be generally along a downward path.

Six 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 2007. 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 April 2017 were down over 5% compared to the same month of the prior year. Year to date, daily spaces utilized were up 1.4% compared with the prior year.

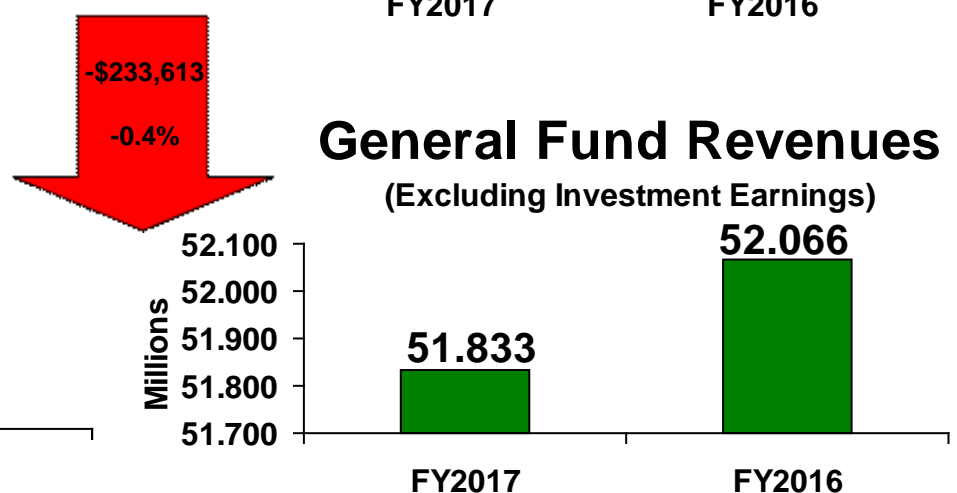
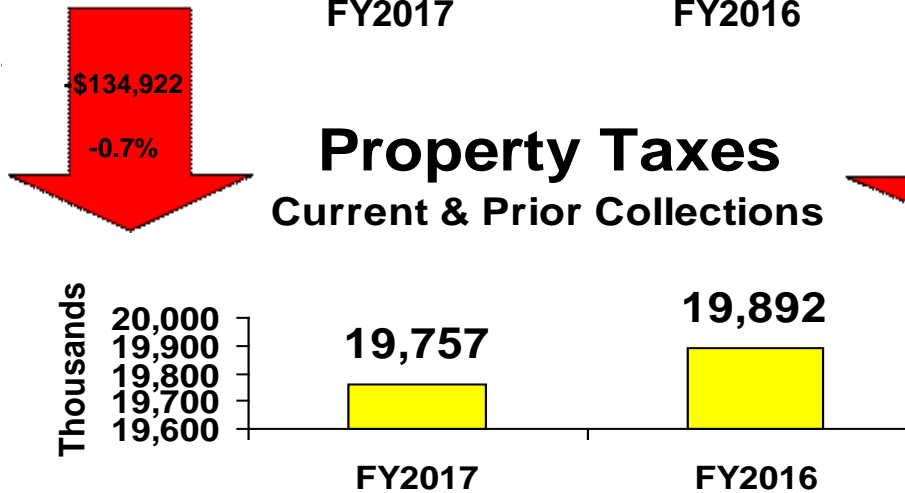
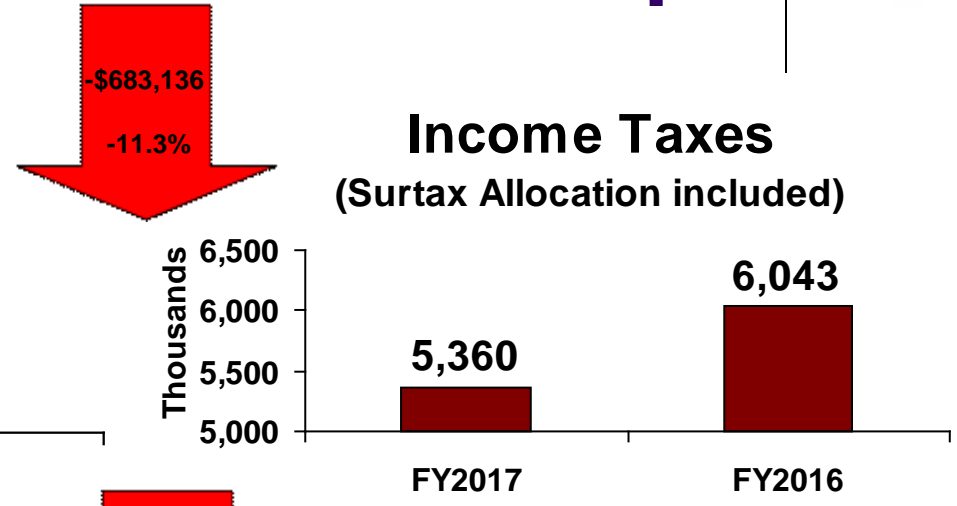
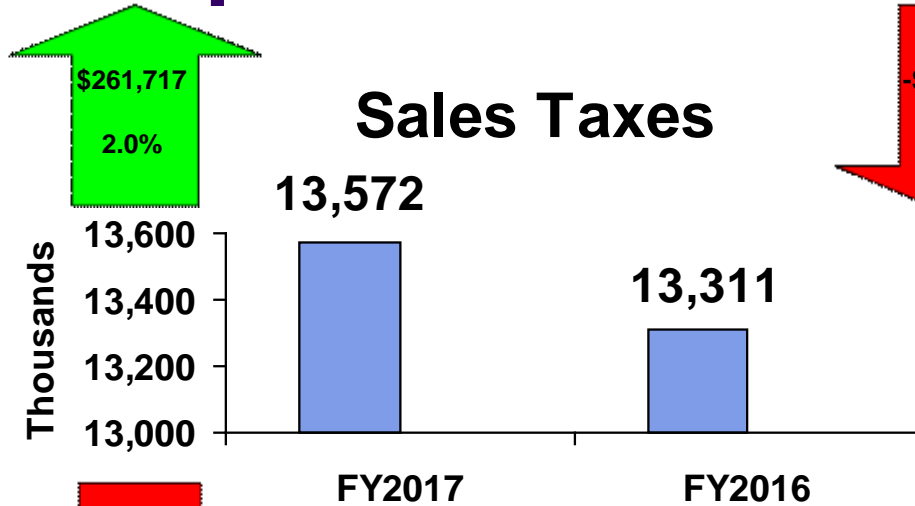
Because of the nature of the commuter parking permits (permits are prepaid parking, which is received regardless of use), there is not much variation in revenues from year to year for permits and thus has been excluded from the above analysis.

The Village Single Use Token program remains popular with commuters. Nearly 12,000 tokens were sold for the month. Correspondingly, 11,800 tokens were used for parking. There are approximately 26,500 unused tokens outstanding at the end of the current reporting period. This outstanding "inventory" represents approximately 2.2 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.

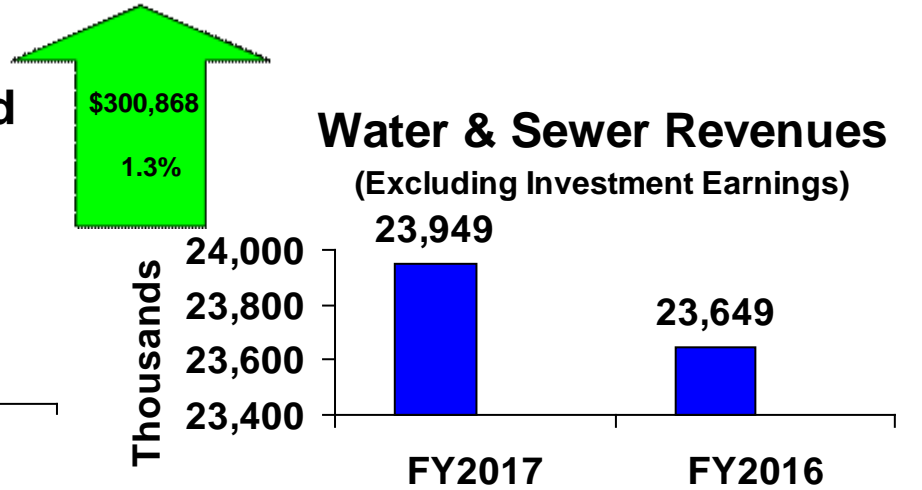
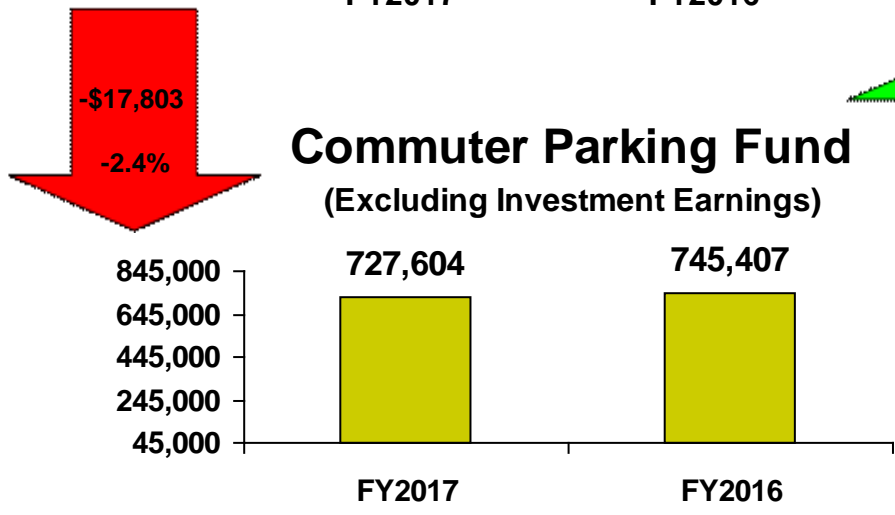
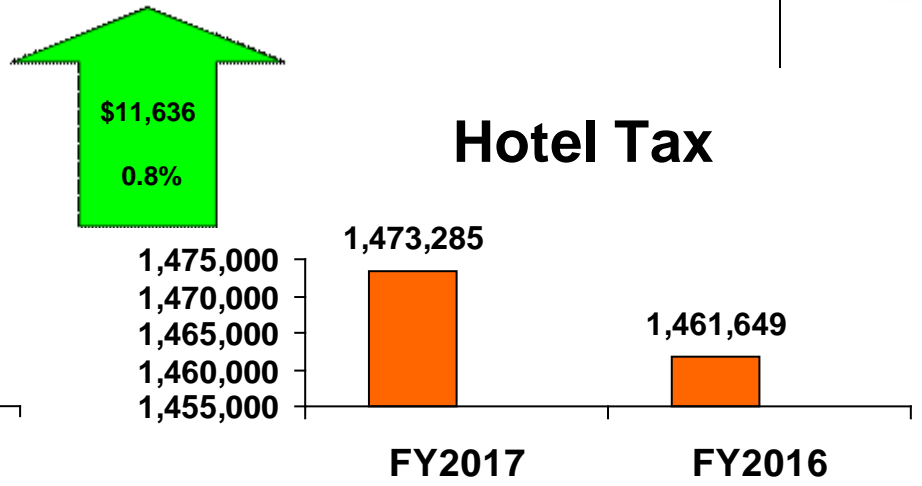
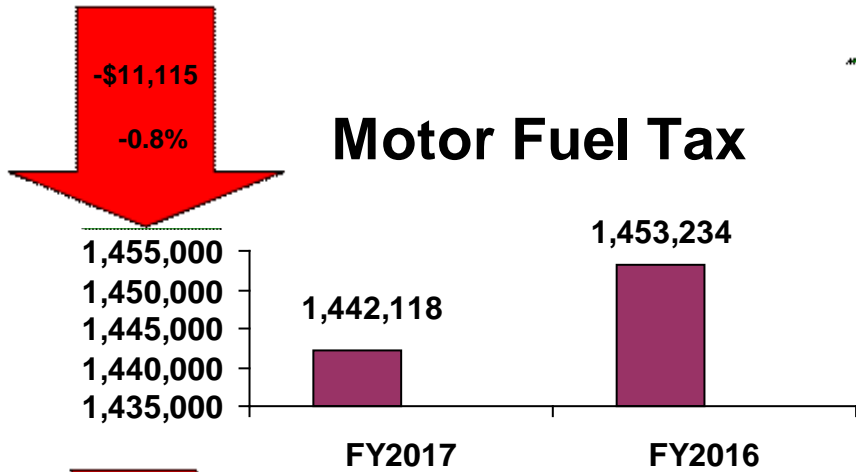
Village of Tinley Park, Illinois

Apr 2017 YTD Revenues Recap



Village of Tinley Park, Illinois

Apr 2017 YTD Revenues Recap



Village of Tinley Park, Illinois

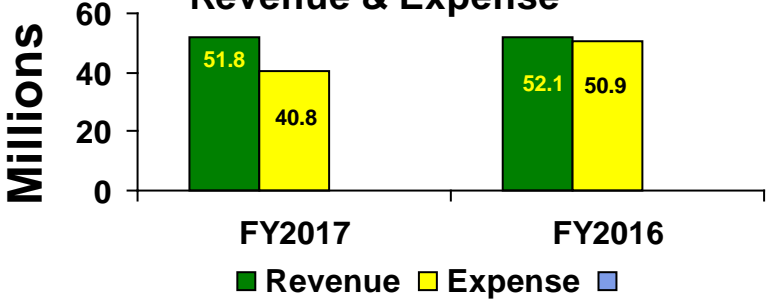
Revenue/Expense Summary

Apr 2017 Year to Date



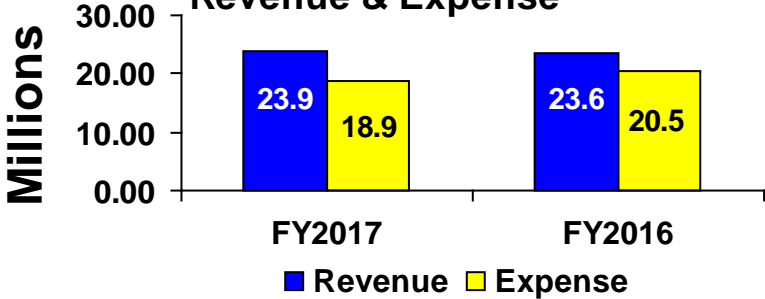
General Fund

Revenue & Expense



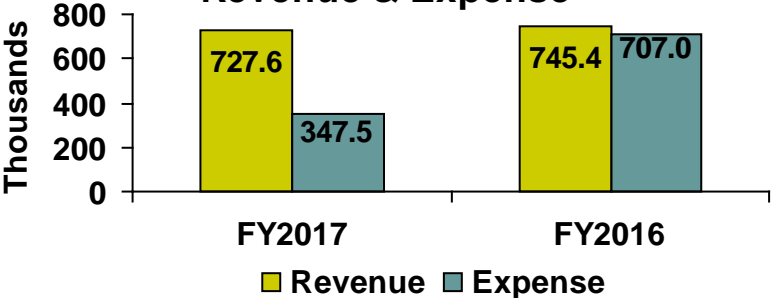
Water & Sewer Fund

Revenue & Expense



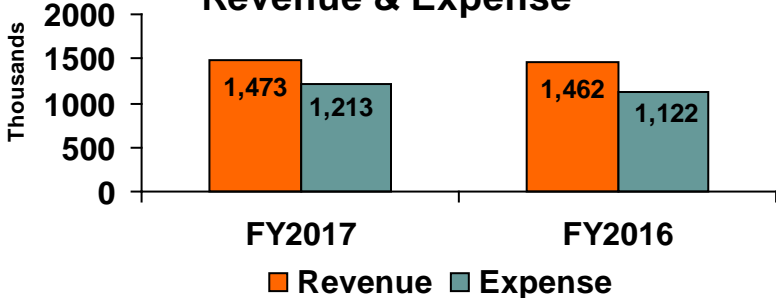
Commuter Parking Fund

Revenue & Expense

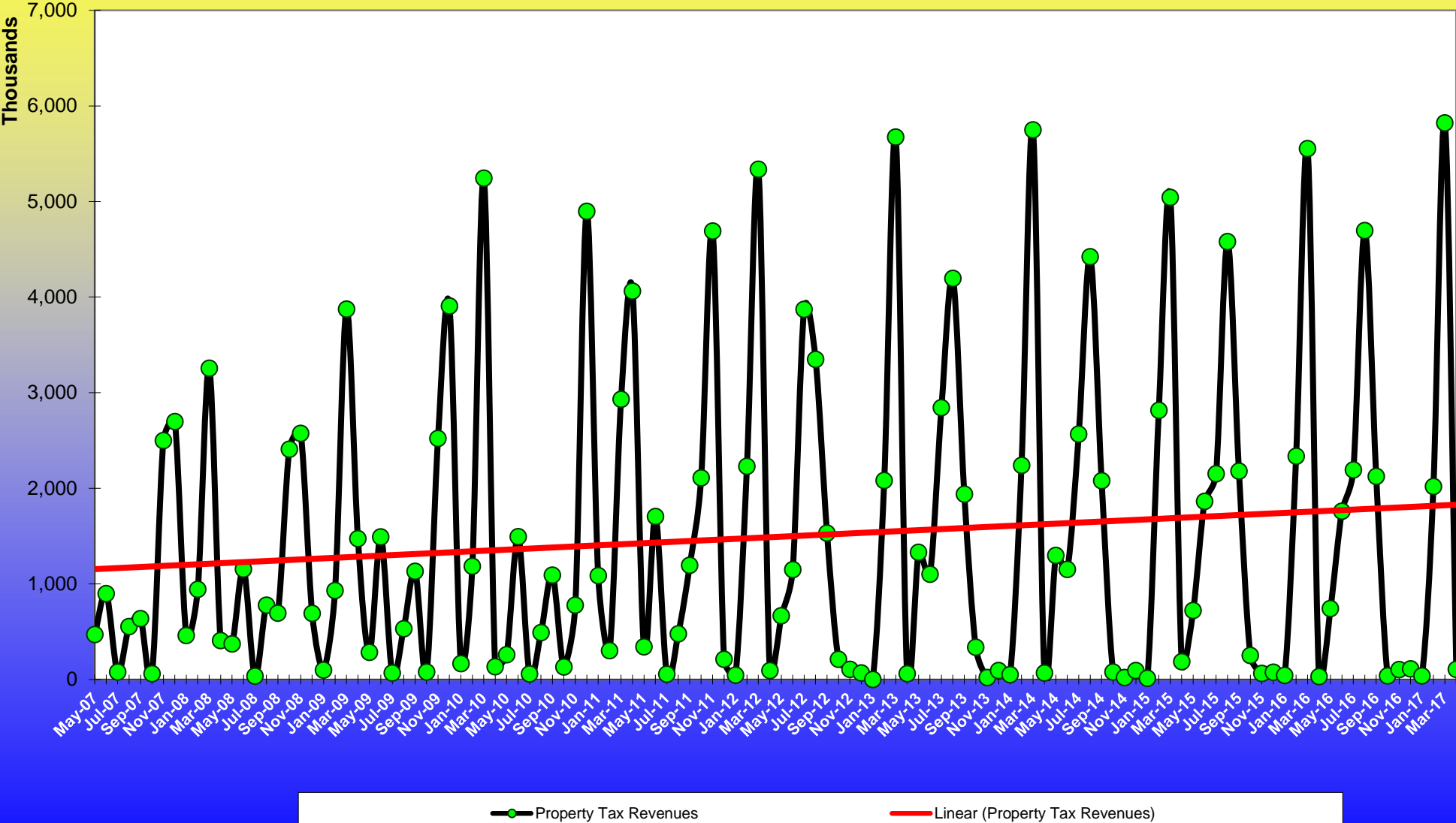


Hotel Tax Fund

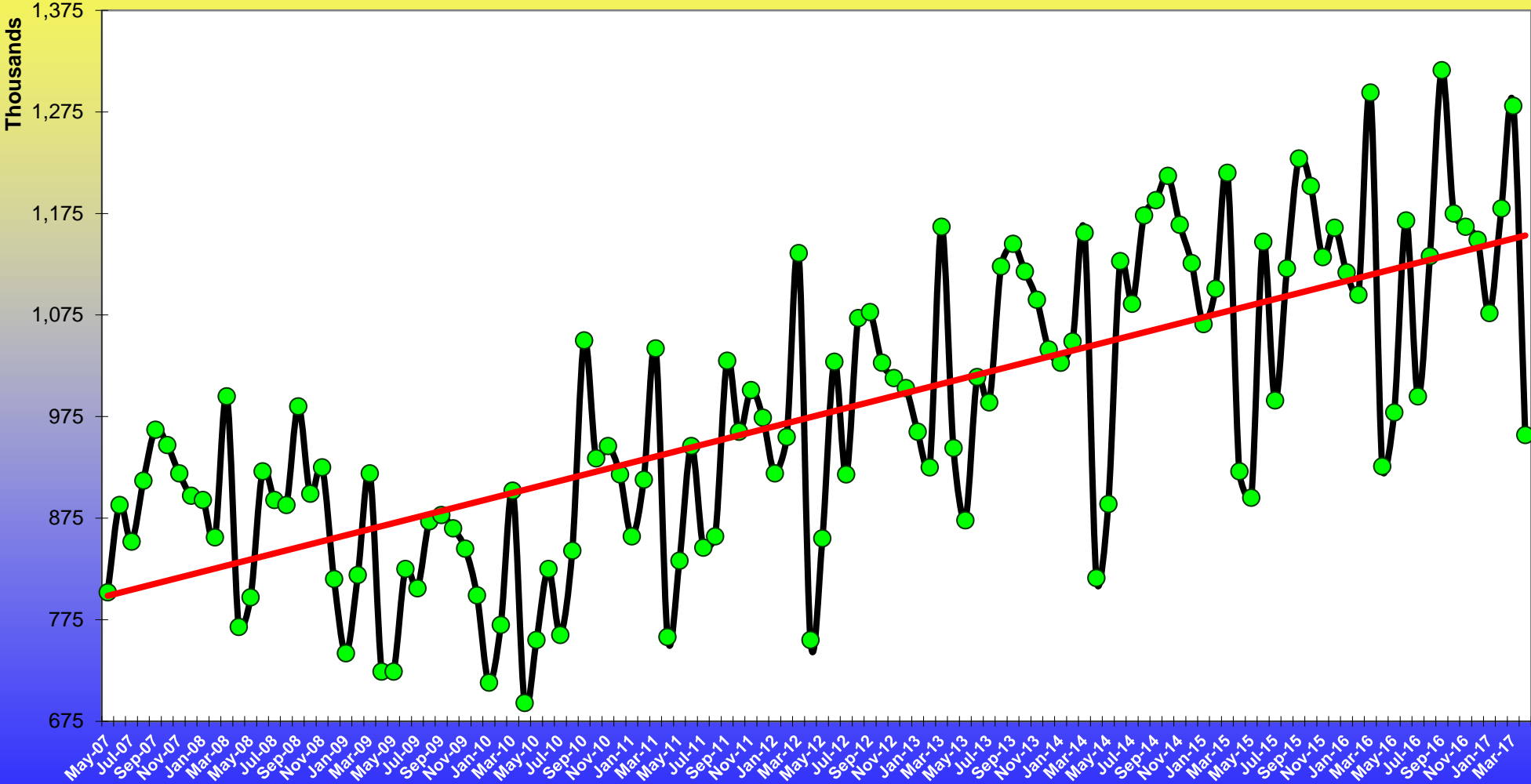
Revenue & Expense



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



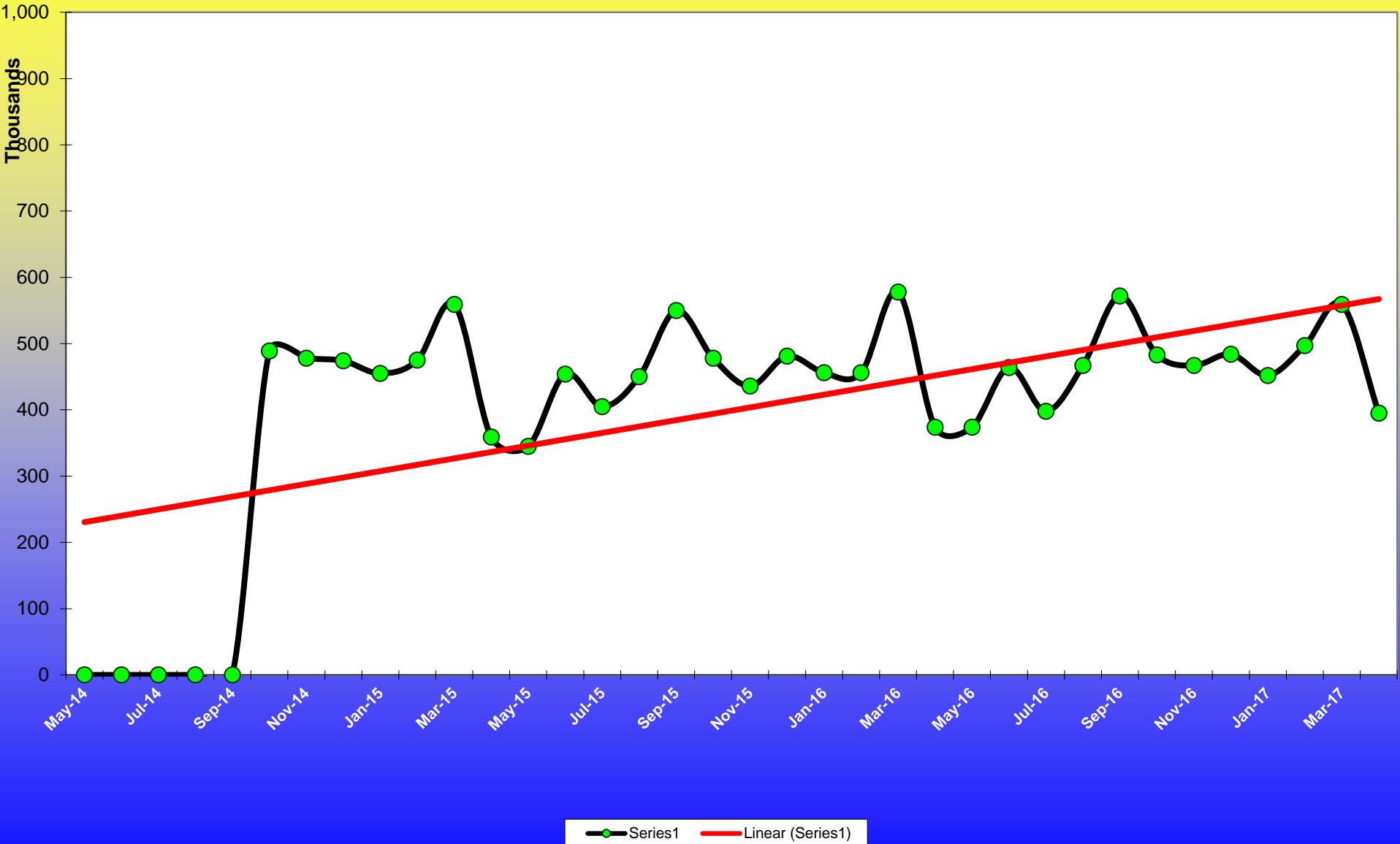
Village of Tinley Park Sales Tax Revenues
Monthly Fiscal Year 2008 to date



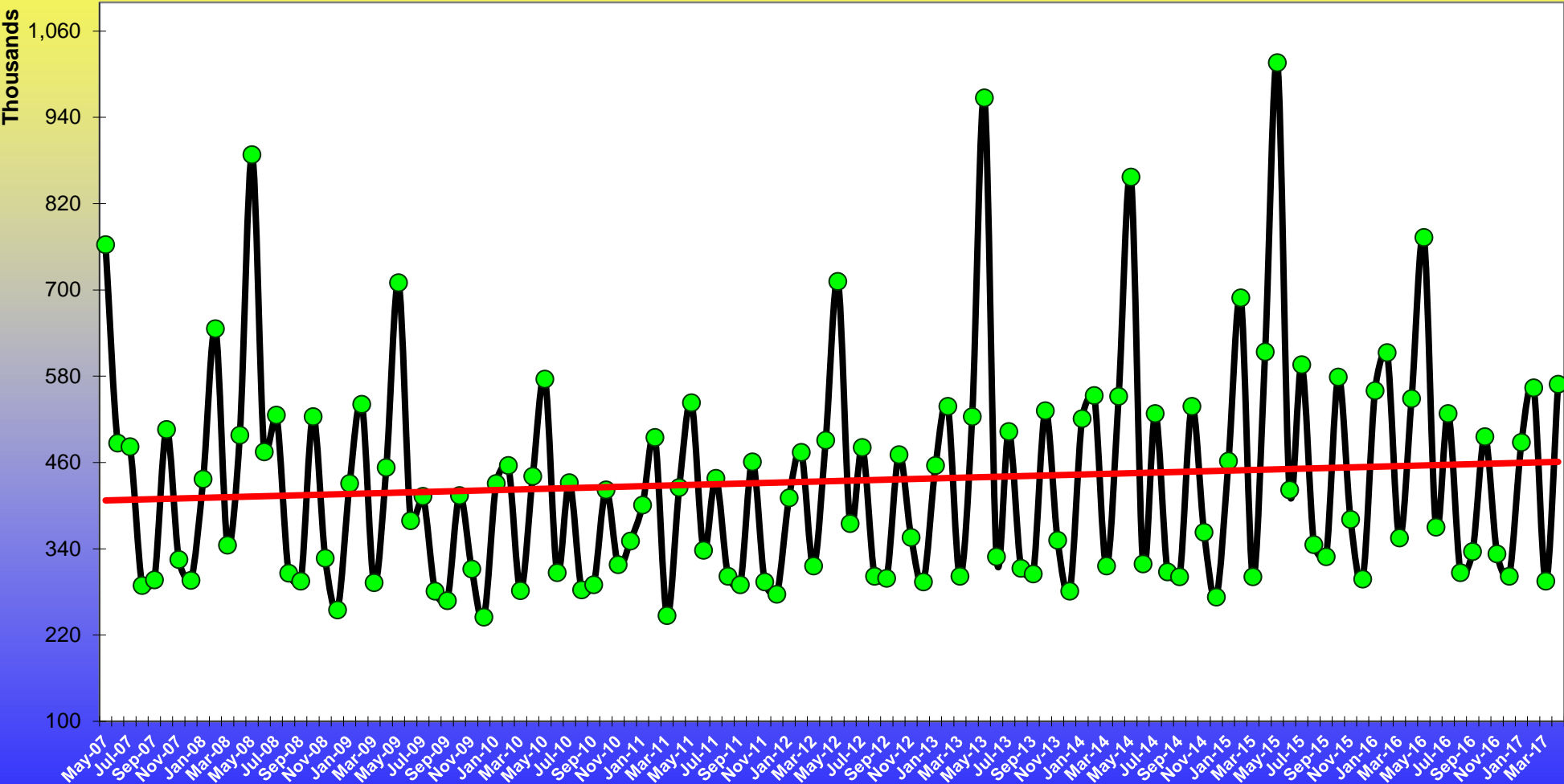
—●— Sales Tax Revenues

— Linear (Sales Tax Revenues)

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

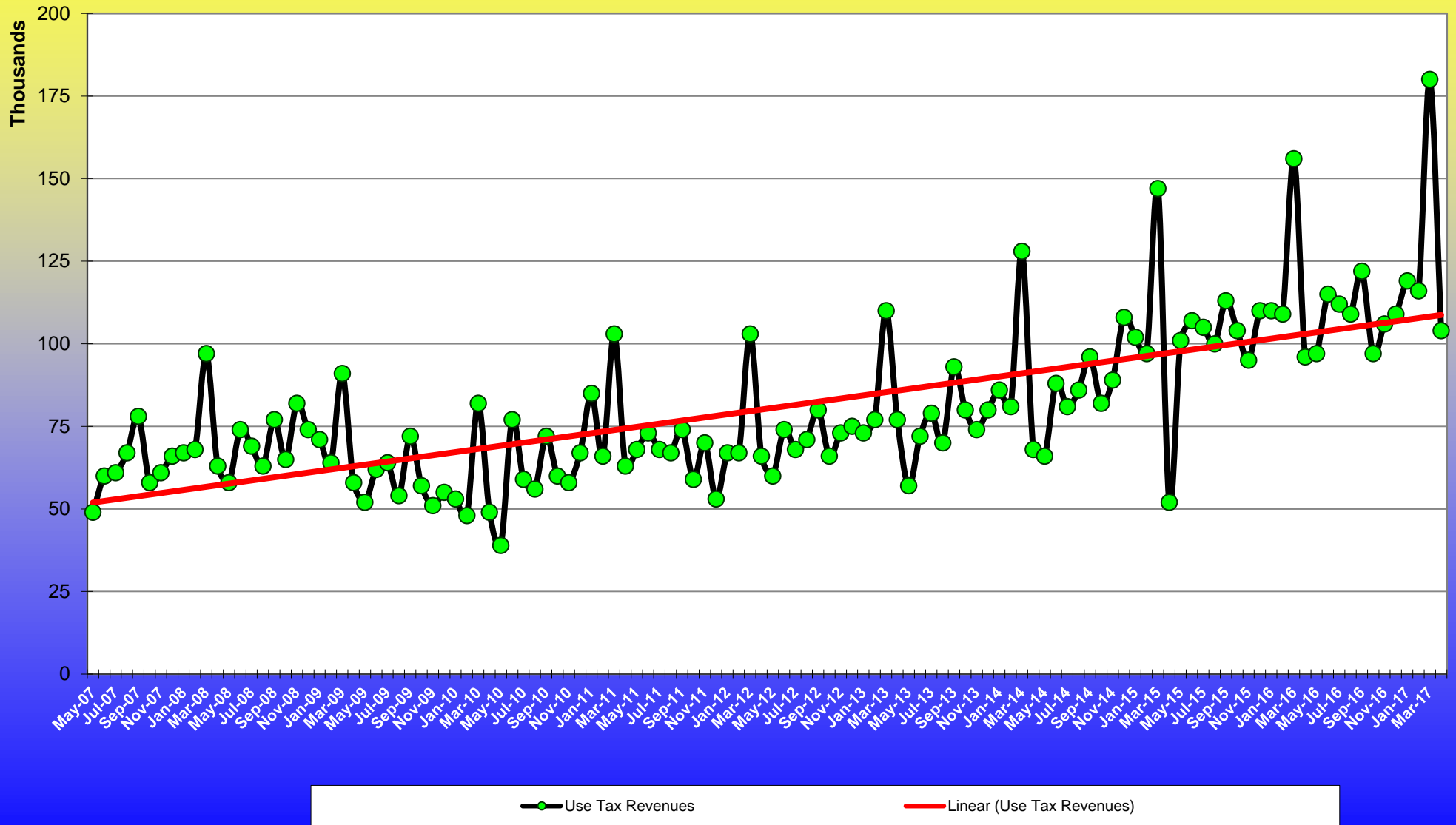


Village of Tinley Park Income Tax Revenues Monthly Fiscal Year 2008 to date

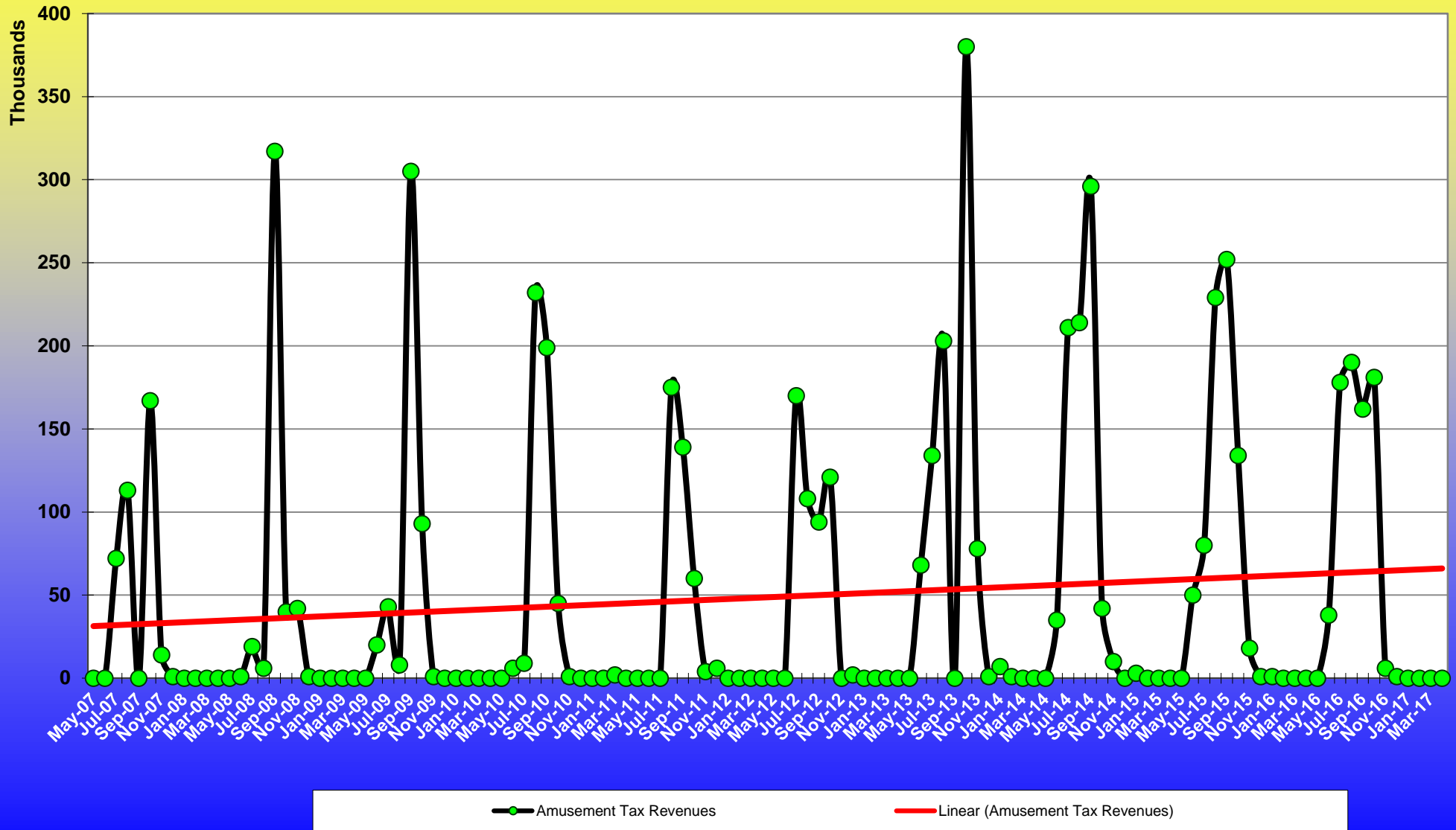


Income Tax Revenues
 Linear (Income Tax Revenues)

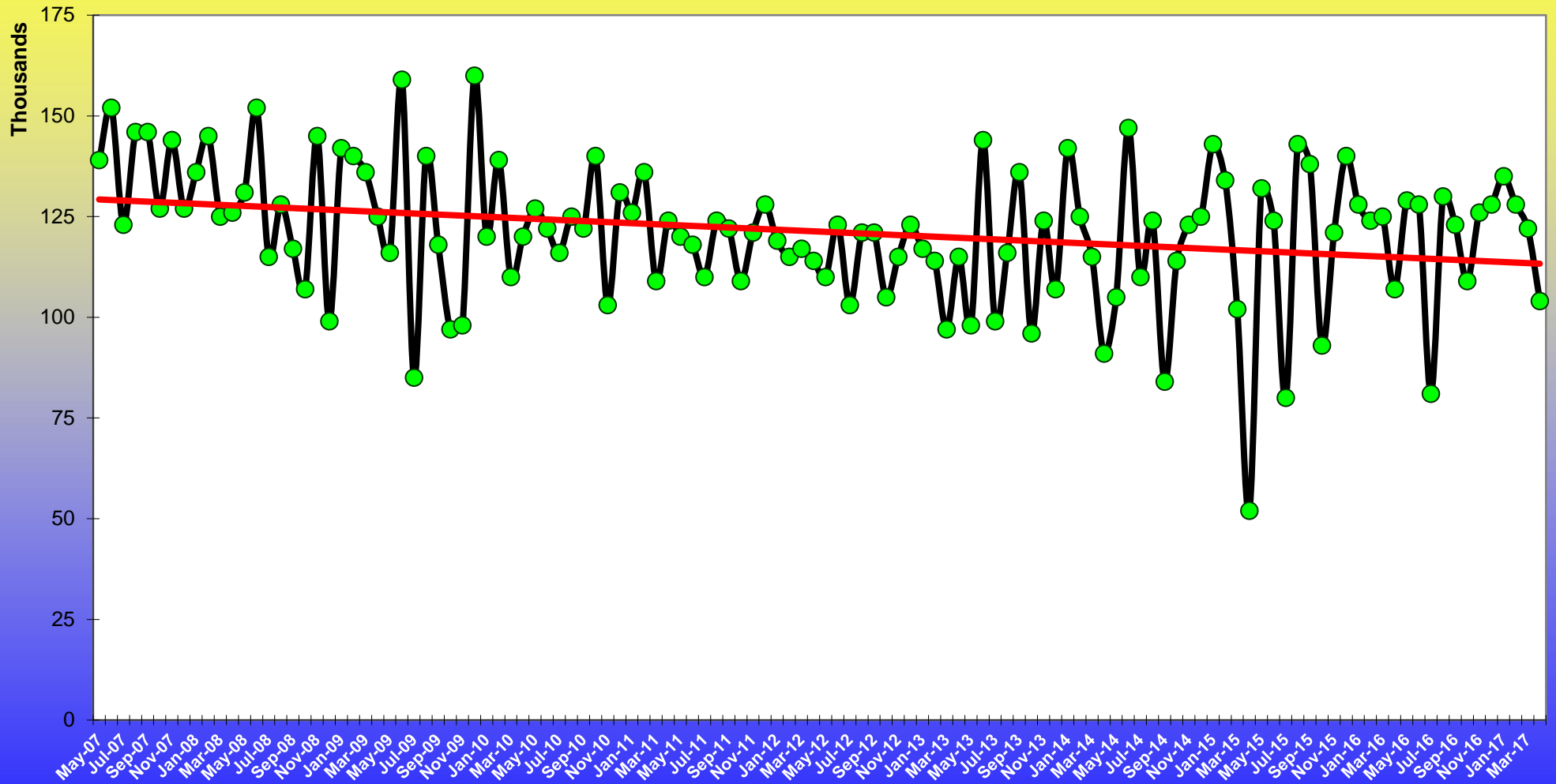
Village of Tinley Park Use Tax Revenues Monthly Fiscal Year 2008 to date



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



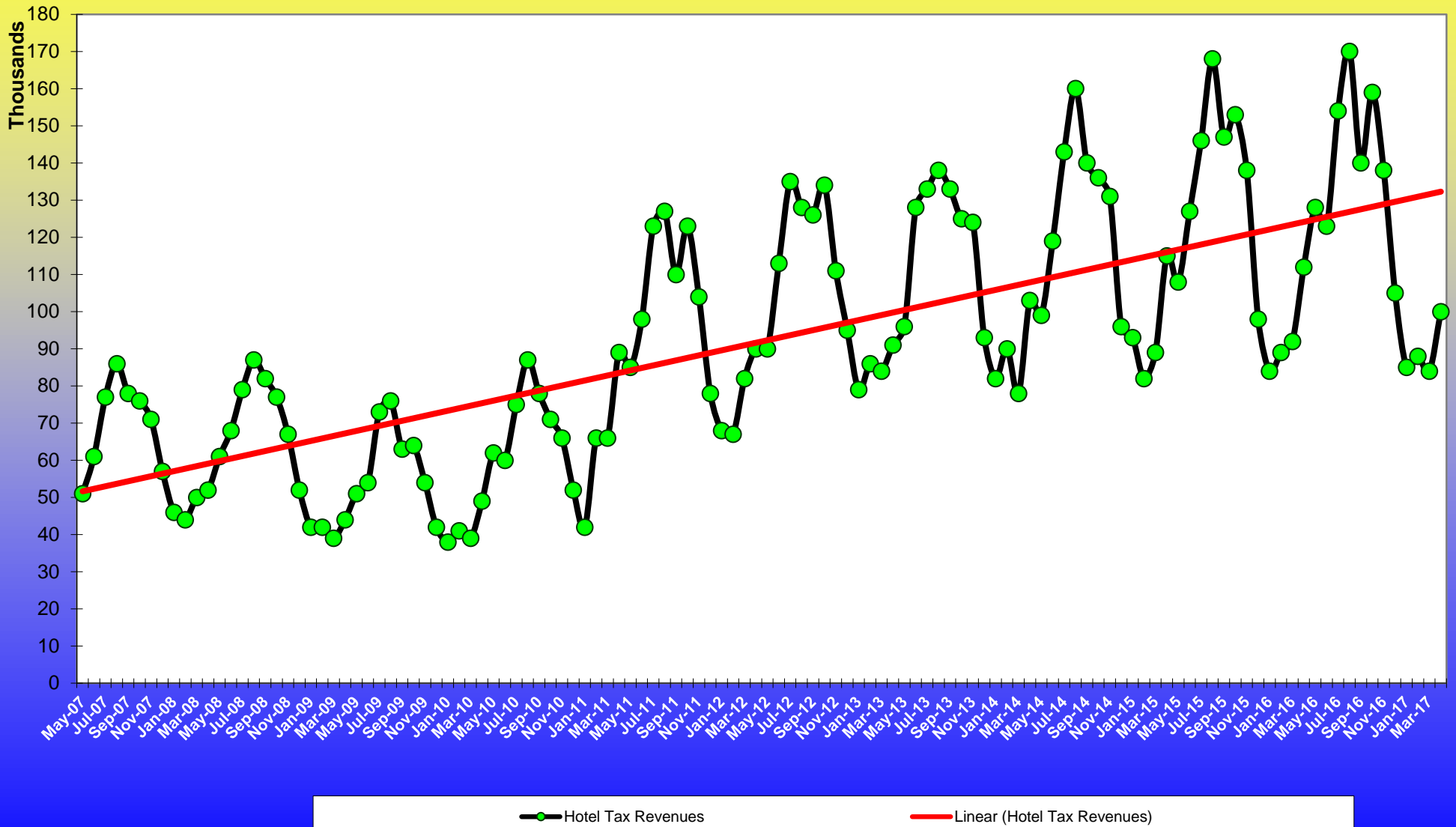
Village of Tinley Park Motor Fuel Tax Revenues Monthly Fiscal Year 2008 to date



Motor Fuel Tax Revenues

Linear (Motor Fuel Tax Revenues)

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



Village of Tinley Park, Illinois
 General Fund
 Monthly Comparative Revenue Report
 April 2017 Pre-Audit

Print date 5/5/2017

SOURCE	2015/2016	2015/2016	2015/2016	2015/2016	2015/2016	2015/2016	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					\$14,899,595	\$16,935,774			
RECEIPTS									
Current R/E Tax Levies	17,680,096	17,370,000	40,984	95,741	17,680,096	17,116,857	98.5%	(563,239)	-3.2%
Prior Yrs R/E Tax Levies	(89,670)	0	(13,646)	(3,131)	(89,670)	(9,090)	#N/A	80,580	-89.9%
R/E Tax Levies Road/Brdg	570,427	571,000	482	2,171	570,427	576,167	100.9%	5,740	1.0%
Police Pension Tax Receipts	2,301,399	2,890,000	3,727	14,376	2,301,399	2,651,274	91.7%	349,875	15.2%
Sales Tax - General	13,311,522	13,575,800	925,682	957,161	13,311,522	13,573,075	100.0%	261,553	2.0%
Sales Tax - Home Rule	5,462,516	5,565,000	374,467	395,479	5,462,516	5,613,464	100.9%	150,948	2.8%
Sales Tax - Incentive Agreements	0	0	0	0	0	0	#N/A	0	#N/A
Sales Tax-Out of State	1,304,924	1,335,000	95,608	103,778	1,304,924	1,385,396	103.8%	80,472	6.2%
Sales Tax-Photofinishing	0	0	0	0	0	0	#N/A	0	#N/A
State Income Tax	4,195,034	3,975,000	380,928	395,137	4,195,034	3,720,802	93.6%	(474,233)	-11.3%
Income Tax Surcharge (1 & 2)	1,847,942	1,750,000	167,801	174,060	1,847,942	1,639,039	93.7%	(208,903)	-11.3%
Vehicle License	0	0	0	0	0	0	#N/A	0	#N/A
Building Permits	551,739	403,500	20,228	59,675	551,739	401,248	99.4%	(150,490)	-27.3%
Plan Review Fees	14,188	12,000	450	2,745	14,188	13,700	114.2%	(488)	-3.4%
Business License	316,185	302,000	3,690	3,925	316,185	320,443	106.1%	4,258	1.4%
Video Gaming License	103,500	110,000	0	5,000	103,500	143,000	130.0%	39,500	38.2%
Contractor's License	72,535	65,000	6,200	7,300	72,535	53,995	83.1%	(18,540)	-25.6%
Fines/Fees	230,670	183,000	28,946	51,911	230,670	382,542	209.0%	151,871	65.8%
Rebillables	169,268	65,000	4,876	17,216	169,268	50,910	78.3%	(118,358)	-69.9%
Amusement tax	764,204	500,000	0	0	764,204	757,561	151.5%	(6,643)	-0.9%
Garage/Parking tax	0	0	0	0	0	0	#N/A	0	#N/A
Land Lease/Rental Income	161,395	163,000	20,410	6,662	161,395	173,073	106.2%	11,678	7.2%
Customs Seizures/FBI Reimb.	14,477	0	0	0	14,477	0	#N/A	(14,477)	-100.0%
State Reimb	11,043	11,200	0	1,056	11,043	28,982	258.8%	17,939	Over 100% +/-
Replacement Tax	77,922	78,950	14,510	18,684	77,922	81,820	103.6%	3,899	5.0%
OTB Handle Tax	0	0	0	0	0	0	#N/A	0	#N/A
Video Gaming Tax	188,661	215,000	17,182	23,240	188,661	235,790	109.7%	47,129	25.0%
State Reimb - Emergency Mgmt.	25,805	25,000	0	0	25,805	32,814	131.3%	7,009	27.2%
Ambulance Collections Overage	199,678	0	5,932	0	199,678	0	#N/A	(199,678)	-100.0%
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	152,914	80,000	2,460	1,123	152,914	85,860	107.3%	(67,054)	-43.9%
Investment Interest	97,130	76,375	10,925	293	97,130	120,698	158.0%	23,569	24.3%
Investment Market Value Adj.	0	0	0	0	0	0	#N/A	0	#N/A
Transfer from Hotel/Motel Fund	375,646	675,560	21,599	30,324	375,646	492,480	72.9%	116,834	31.1%
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	357,152	285,925	41,762	30,153	357,152	447,820	156.6%	90,668	25.4%
Police Grants	8,562	12,000	0	0	8,562	20,592	171.6%	12,030	Over 100% +/-
Miscellaneous Grants	24,334	5,000	0	0	24,334	0	0.0%	(24,334)	-100.0%
Bus Services	28,773	29,000	1,804	1,939	28,773	24,628	84.9%	(4,145)	-14.4%
Telecom Tax & IMF Tax	280,162	265,000	22,698	24,184	280,162	285,774	107.8%	5,611	2.0%
Cable Franchise	1,038,602	1,070,000	0	0	1,038,602	1,060,993	99.2%	22,391	2.2%
Natural Gas Franchise Fee	0	0	0	0	0	159,073	#N/A	159,073	#N/A
Police Security Reimb	325,273	250,000	8,344	8,459	325,273	312,933	125.2%	(12,339)	-3.8%
Total Receipts	52,174,008	52,120,353	2,208,050	2,428,660	52,174,008	51,953,714	99.7%	(220,295)	-0.4%

YTD budget	\$52,120,353	Total funds available	\$67,073,604	\$68,889,488	Percent of year completed	100.0%
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Village of Tinley Park, Illinois
 General Fund
 Monthly Comparative Expense Report
 April 2017 Pre-Audit

DEPT.	EXPENDITURES	2015/2016	2016/2017	2015/2016	2016/2017	2016/2017	PERCENT	YEAR TO DATE	PERCENT	2015/2016
		PRIOR YEAR CURRENT MONTH	CURRENT YEAR CURRENT MONTH	PRIOR YEAR YEAR TO DATE	CURRENT YEAR YEAR TO DATE					
11	Mayor & Trustees	14,911	20,102	273,290	238,285	401,180	59.4%	(35,005)	-12.8%	273,290
12	Village Manager	63,935	63,702	939,456	825,449	1,039,735	79.4%	(114,007)	-12.1%	939,456
13	Village Clerk	50,595	48,455	571,839	600,011	671,745	89.3%	28,172	4.9%	571,839
14	General Overhead	299,181	305,935	2,400,792	3,418,438	3,292,809	103.8%	1,017,646	42.4%	2,400,792
15	Finance	83,184	87,833	1,126,340	1,126,841	1,580,305	71.3%	500	0.0%	1,126,340
17	Police	957,884	999,427	13,543,324	13,529,695	15,226,028	88.9%	(13,629)	-0.1%	13,543,324
19	Fire Department	402,022	417,328	4,035,842	3,923,462	4,978,937	78.8%	(112,380)	-2.8%	4,035,842
20	Fire Prevention	72,042	68,284	929,576	828,199	1,159,171	71.5%	(101,377)	-10.9%	929,576
21	Emergency Management	286,612	294,164	2,722,991	2,886,506	3,078,801	93.8%	163,516	6.0%	2,722,991
23	Road & Bridge	319,198	383,844	4,130,014	4,382,318	5,748,885	76.2%	252,303	6.1%	4,130,014
24	Electrical	78,659	98,355	1,028,110	994,893	1,164,707	85.4%	(33,217)	-3.2%	1,028,110
25	Municipal Buildings	107,074	69,750	901,657	844,735	1,127,329	74.9%	(56,922)	-6.3%	901,657
30	Building Department (Inspection)	65,703	81,065	988,826	1,134,556	1,301,310	87.2%	145,730	14.7%	988,826
31	Planning Department	45,894	39,254	471,645	463,743	575,654	80.6%	(7,902)	-1.7%	471,645
32	Economic Development	22,704	13,504	255,206	194,641	298,660	65.2%	(60,565)	-23.7%	255,206
35	Marketing/Communications	22,139	30,439	363,803	438,091	595,060	73.6%	74,288	20.4%	363,803
40	Civil Service Commission	5,328	1,594	26,440	30,472	31,985	95.3%	4,032	15.3%	26,440
42	Village Bus Services	2,635	3,600	42,398	49,873	52,700	94.6%	7,475	17.6%	42,398
43	Health Commission	0	0	0	0	0	#DIV/0!	0	#N/A	0
44	Environmental Commission	1,688	260	4,422	2,508	10,250	24.5%	(1,913)	-43.3%	4,422
45	Economic/Commerical Commiss	3,194	938	19,458	9,445	37,895	24.9%	(10,013)	-51.5%	19,458
46	Community Resources	10,766	20,688	47,659	42,872	48,310	88.7%	(4,788)	-10.1%	47,659
47	Zoning Board of Appeals (ZBA)	829	73	3,952	3,944	4,115	95.8%	(8)	-0.2%	3,952
48	Long Range Planning (LRPC)	416	788	5,678	10,774	27,750	38.8%	5,096	89.7%	5,678
49	Industry & Commerce (ICC)	0	0	0	0	0	#DIV/0!	0	#N/A	0
50	Veterans Commission	150	1,080	5,641	9,899	23,775	41.6%	4,259	75.5%	5,641
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	8,670	5,226	79,864	72,868	93,060	78.3%	(6,997)	-8.8%	79,864
54	Historic Preservation (HPC)	0	0	5,479	5,435	10,165	53.5%	(44)	-0.8%	5,479
55	Term Limit Commission	0	0	0	0	0	#DIV/0!	0	#N/A	0
56	Senior Services Commission	3,004	2,964	42,258	45,847	48,980	93.6%	3,589	8.5%	42,258
57	Sister City Commission	113	780	1,025	1,882	1,620	116.2%	858	83.7%	1,025
58	Main Street Commission	0	1,653	0	142,903	174,060	82.1%	142,903	#N/A	0
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 Improvement	7,688,661	0	7,688,661	0	215,000	0.0%	(7,688,661)	-100.0%	7,688,661
96	Transfer to Bond Stabilization	350,000	0	350,000	0	0	#DIV/0!	(350,000)	-100.0%	350,000
96	Transfer to Capital Improv.-Surt	3,626,509	0	3,626,509	199,678	3,580,000	5.6%	(3,426,831)	-94.5%	3,626,509
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	5,000	0	70,000	60,000	123,415	48.6%	(10,000)	-14.3%	70,000
96	Transfer to Police Pension	3,727	14,376	2,301,399	2,651,274	2,890,000	91.7%	349,875	15.2%	2,301,399
96	Transfer to Mainstreet Developn	74,159	0	74,159	0	0	#DIV/0!	(74,159)	-100.0%	74,159
96	Transfer to Escrow	0	0	0	0	0	#DIV/0!	0	#N/A	0
97	Economic Incentives	441,082	0	1,443,831	1,292,911	1,581,000	81.8%	(150,921)	-10.5%	1,443,831
98	Contingency	0	630	10,904	154,239	250,000	61.7%	143,335	Over 100% +/-	10,904
Total		15,117,666	3,076,089	50,882,449	40,966,687	51,794,396	79.1%	(9,915,762)	-19.5%	50,882,449

Village of Tinley Park, Illinois
 Water & Sewer Revenue
 Monthly Comparative Revenue Report
 April 2017 Pre-Audit

SOURCE	2015/2016	2016/2017	2015/2016	2016/2017	2015/2016	2016/2017	YEAR TO DATE PERCENT OF BUDGET	YEAR TO DATE DOLLARS INCR/DECR	YEAR TO DATE PERCENT INCR/DECR
	2015/2016 ACTUAL		BUDGET	PRIOR YEAR CURRENT MONTH	CURRENT YEAR CURRENT MONTH	PRIOR YEAR YEAR TO DATE			
Beginning balance, May 1					\$6,098,983	5,453,340			
RECEIPTS									
Route Consumption	12,962,434	13,280,000	1,105,231	1,045,842	12,962,434	13,117,476	98.8%	155,042	1.2%
Sewer Transmission	2,155,593	2,160,500	193,481	183,749	2,155,593	2,122,929	98.3%	(32,664)	-1.5%
Sewer Treatment - MWRD	868,214	900,000	642	1,120	868,214	878,734	97.6%	10,520	1.2%
Sewer Treatment - Frankfort	245,406	273,000	107	49	245,406	267,940	98.1%	22,534	9.2%
Sewer Treatment - Amer.Wtr.	514,797	645,000	331	379	514,797	538,136	83.4%	23,339	4.5%
Misc. Consumption	10,057	9,000	263	24	10,057	15,835	175.9%	5,778	57.5%
Sewer Tap	1,775	1,500	50	50	1,775	1,400	93.3%	(375)	-21.1%
Water Tap	9,700	6,000	150	100	9,700	6,100	101.7%	(3,600)	-37.1%
Water Meters	32,709	24,000	969	1,665	32,709	29,800	124.2%	(2,909)	-8.9%
Construction Water	4,076	4,000	124	0	4,076	3,335	83.4%	(741)	-18.2%
Turn On Fees	5,891	4,000	250	375	5,891	5,450	136.3%	(441)	-7.5%
Investment Interest	29,318	25,000	2,929	0	29,318	39,896	159.6%	10,578	36.1%
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	33,463	2,000	75	300	33,463	26,808	1340.4%	(6,655)	-19.9%
Water Resales - New Lenox	5,939,307	6,010,000	413,868	415,335	5,939,307	6,128,538	102.0%	189,231	3.2%
Water Resales - Amer.Wtr.	865,160	883,000	64,960	62,532	865,160	806,993	91.4%	(58,167)	-6.7%
Bond Refinancing						0			
Total Receipts	23,677,898	24,227,000	1,783,431	1,711,520	23,677,898	23,989,369	99.0%	311,471	1.3%
		YTD budget \$24,227,000	Total Funds Available		\$29,776,881	\$29,442,709			Percent of year completed 100.0%

Village of Tinley Park, Illinois
 Commuter Parking Lots
 Monthly Comparative Revenue Report
 April 2017 Pre-Audit

SOURCE	2015/2016 ACTUAL	2016/2017 BUDGET	2015/2016 PRIOR YEAR CURRENT MONTH	2016/2017 CURRENT YEAR CURRENT MONTH	2015/2016 PRIOR YEAR YEAR TO DATE	2016/2017 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					\$1,028,454	\$1,072,083			
RECEIPTS									
Coins - 80th Avenue North	130,319	130,000	11,056	9,536	130,319	127,624	98.2%	(2,695)	-2.1%
Coins - 80th Avenue South	202,017	197,000	16,266	15,385	202,017	202,082	102.6%	65	0.0%
Coins - Hickory	32,035	32,000	2,629	2,129	32,035	29,522	92.3%	(2,514)	-7.9%
Coins - Timber Drive	0	0	0	0	0	0	#N/A	0	#N/A
Tokens - Commuter Daily Lots	197,595	185,000	18,030	17,910	197,595	209,835	113.4%	12,240	6.2%
Permits - Oak Park Ave	10,920	10,500	540	180	10,920	10,320	98.3%	(600)	-5.5%
Permits - Beatty Lot	96,120	94,700	7,470	6,660	96,120	89,860	94.9%	(6,260)	-6.5%
Permits - South Street	37,650	37,100	2,250	3,510	37,650	39,600	106.7%	1,950	5.2%
Permits - Hickory	0	0	0	0	0	0	#N/A	0	#N/A
Permits - Municipal	420	360	0	0	420	360	100.0%	(60)	-14.3%
Permits - Church Lot	2,790	2,880	270	90	2,790	2,160	75.0%	(630)	-22.6%
Fines - Oak Park Ave	1,750	1,500	225	500	1,750	3,075	205.0%	1,325	75.7%
Fines - Beatty Lot	1,125	1,100	0	206	1,125	1,450	131.8%	325	28.9%
Fines - South Street	725	500	50	100	725	1,078	215.5%	353	48.6%
Fines - Hickory	994	1,100	25	25	994	550	50.0%	(444)	-44.7%
Fines - Municipal	150	200	0	0	150	116	58.1%	(34)	-22.5%
Fines - Church Lot	150	200	0	0	150	250	125.0%	100	66.7%
Fines - 80th Avenue North	4,175	5,400	(1,725)	225	4,175	3,854	71.4%	(321)	-7.7%
Fines - 80th Avenue South	3,144	3,000	200	700	3,144	5,869	195.6%	2,725	86.7%
Lease Income	0	0	0	0	0	0	#N/A	0	#N/A
Investment Interest	5,228	5,000	553	0	5,228	6,506	130.1%	1,278	24.5%
Investment Market Value Adj.	0	0	0	0	0	0	#N/A	0	#N/A
Miscellaneous	23,328	0	0	0	23,328	0	#N/A	(23,328)	-100.0%
Total Receipts	750,635	707,540	57,839	57,156	750,635	734,110	103.8%	(16,525)	-2.2%
		YTD budget \$707,540	Total Funds Available		\$1,779,089	\$1,806,193			Percent of year completed 100.0%

Village of Tinley Park, Illinois
 Monthly Selected Revenue Summary
 April-17

CONFIDENTIAL

	FY 2017								FY 2017			
	Year to Date Current to Prior Year Comparison								Actual versus Budget Comparison (Note 1)			
	FY 2017 Apr-17	FY 2016 Apr-16	Dollars Difference	Percent Change	Through Apr-17	Through Apr-16	Dollars Difference	Percent Change	Year to Date Actual	Year to Date Budget	Dollars Difference	Percent Change
Sales Taxes	\$957,000	\$926,000	\$31,000	3.3%	\$13,572,000	\$13,311,000	261,000	2.0%	\$13,572,000	\$13,575,000	(\$3,000)	0.0%
Home Rule Sales Tax	\$395,000	\$374,000	\$21,000	5.6%	\$5,613,000	\$5,463,000	150,000	2.7%	\$5,613,000	\$5,565,000	\$48,000	0.9%
Income Taxes	569,000	549,000	20,000	3.6%	5,360,000	6,043,000	(683,000)	-11.3%	5,360,000	5,725,000	(365,000)	-6.4%
Property Taxes	107,000	31,000	76,000	245.2%	19,757,000	19,892,000	(135,000)	-0.7%	19,757,000	20,260,000	(503,000)	-2.5%
Motor Fuel Tax	104,000	107,000	(3,000)	-2.8%	1,442,000	1,453,000	(11,000)	-0.8%	1,442,000	1,400,000	42,000	3.0%
Hotel Tax	100,000	112,000	(12,000)	-10.7%	1,473,000	1,462,000	11,000	0.8%	1,473,000	1,500,000	(27,000)	-1.8%
Commuter Parking Fund	57,000	57,000	0	0.0%	728,000	745,000	(17,000)	-2.3%	728,000	703,000	25,000	3.6%
Water & Sewer Revenues	1,711,000	1,781,000	(70,000)	-3.9%	23,949,000	23,649,000	300,000	1.3%	23,949,000	24,202,000	(253,000)	-1.0%
General Fund Revenues	2,428,000	2,187,000	241,000	11.0%	51,833,000	52,066,000	(233,000)	-0.4%	51,833,000	51,838,000	(5,000)	0.0%

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

Note 2 - FY2017 Budget Assumptions as Change over FY2016 Budget

Sales Taxes	0.2% lower	Hotel Tax	4.9% higher
Home Rule	3.2% lower	Parking Fund	2.4% lower
Income Taxes	2.5% higher	Water & Sewer Rev.	1.0% higher
Prop. Taxes	0.5% higher	General Fund Rev.	0.6% higher
Motor Fuel Tax	no change		

Note 3 - FY2017 Capita Projections

	Tinley	IML Dec-15	IML Jul-16	IML Dec-16	IML Apr-17
Income Taxes	100.96	102.00	102.50	97.20	95.22
Motor Fuel Taxes	24.69	25.90	25.90	25.60	25.60
Use Tax	23.54	23.50	23.50	24.20	24.20

* Dec 15 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 April 30, 2017

IMPACT - Print date 5/5/2017

	Current Year to Date	Cummulative Total
Park Districts		
Tinley Park Park District	\$0.00	\$1,772,639.95
Frankfort Square Park District	0.00	43,750.00
Mokena Community Park District	0.00	31,775.00
Fire Protection		
Tinley Park Fire Department	1,464.39	1,287,963.82
Fire Station	0.00	755,954.29
Tinley Park Public Library	2,445.00	1,162,840.00
Tinley Park ESDA	120.00	201,233.00
Village of Frankfort Transportation	4,750.99	55,736.58
Elementary School Districts		
Kirby (140)	0.00	1,011,250.00
Kirby - accelerated	0.00	7,267,361.89
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)	16,741.07	5,285,432.57
High School Districts		
LincolnWay (210)	2,768.03	890,673.85
Rich Township (227)	0.00	288,400.00
Bremen (228)	0.00	110,800.00
Consolidated (230)	0.00	415,225.00
Totals	\$28,289.48	\$21,545,115.95

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	

Village of Tinley Park, Illinois
Accounts Receivable Summary
State of Illinois
5/3/2017

Income Tax Distributions	2 months	\$864,351
Mental Health Center/Howe Utility bills (water & sewer)	Jan-May 17 bills + penalties	27,331
State Police rent	Dec16 - May17	<u>12,195</u>
Total		<u><u>\$903,878</u></u>

ITEM #5

Receive update on legislation
with potential financial
impacts.

ITEM #6

Receive status update on
Annual Audit.

ITEM #7

Receive status update on Fraud
Assessment RFQ.



MEMORANDUM



TO: Finance Committee

FROM: Brad L. Bettenhausen, Treasurer

RE: DCEO Grant 15-203343

DATE: 19 May 2017

In 2014, the Village of Tinley Park was recipient of a “legislative initiative” grant in the amount of \$700,000 for a variety of projects and equipment associated with the Tinley Park Convention Center.

The grant was approved in December 2014, and was structured as a reimbursement grant (we expend monies for the grant projects and later receive reimbursement). As typical with most State grants we have received, the grant administration was handled through the Illinois Department of Commerce and Economic Opportunity (DCEO).

We have incurred nearly \$34,000 in expenses toward grant projects, and received reimbursement of slightly more than \$28,000 which occurred at the inception of the grant. Shortly after the inception of the grant, the Village was advised that funding of the grant had been frozen indefinitely. As required, we have continued to submit the necessary quarterly reports, despite no further activity. The grant term had previously been extended to 30 June 2017.

The DCEO grant administrator contacted me on 18 May to advise that the grant was ineligible to be extended beyond its current end date. Clearly, this termination is related to the continuing State financial crisis. It is unlikely that we will receive reimbursement of the remaining \$5,500 reimbursement due under the grant.

We will be preparing and filing the documents for the final closing of the grant in the coming month.

All other legislative initiative grants that had previously been awarded to the Village and administered by DCEO were previously terminated as the State has continued to deal with its deficits and continued lack of an approved comprehensive budget.

**COMMENTS FROM
THE PUBLIC**

ADJOURNMENT