

NOTICE OF SPECIAL COMMITTEE MEETINGS

Scheduled for
Tuesday, January 29, 2019,
beginning at 6:30 p.m. in

Kallsen Center
Village Hall of Tinley Park
16250 S. Oak Park Avenue
Tinley Park, Illinois

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

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

Kristin A. Thirion
Clerk
Village of Tinley Park

NOTICE OF SPECIAL MEETING OF THE
FINANCE COMMITTEE

Notice is hereby given that a special 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, January 29, 2019, in Kallsen Center 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 COMMITTEE MEETING HELD ON NOVEMBER 27, 2018.
3. REVIEW DECEMBER FINANCIAL REPORT.
4. RECEIVE COMMENTS FROM THE PUBLIC.

ADJOURNMENT

KRISTIN A. THIRION
VILLAGE CLERK

MINUTES
Finance Committee
November 27, 2018 – 6:30 p.m.
Village Hall of Tinley Park – Council Chambers
16250 S. Oak Park Avenue
Tinley Park, IL 60477

Members Present: J. Curran, Chairman
M. Pannitto, Village Trustee

Members Absent: C. Berg, Village Trustee

Other Board Members Present: None

Staff Present: D. Niemeyer, Village Manager
P. Carr, Assistant Village Manager
B. Bettenhausen, Village Treasurer
M. Zonsius, Assistant Village Treasurer
D. Spale, Village Attorney
R. Boling, Computer Technician
T. Ketchum, FOIA Coordinator
L. Carollo, Commission/Committee Secretary

Item #1 - The Finance Committee meeting was called to order at 6:52 p.m.

Item #2 – CONSIDER APPROVAL OF THE MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON OCTOBER 23, 2018 – Motion was made by Trustee Pannitto, seconded by Chairman Curran, to approve the minutes of the Finance Committee meeting held on October 23, 2018. Vote by voice call. Chairman Curran declared the motion carried.

Item #3 – RECEIVE OCTOBER 2018 MONTHLY REVIEW – B. Bettenhausen, Village Treasurer presented a revenues update for October 2018. A summary status of revenues for Sales Tax, Home Rule Sales Tax, Use Tax, Income Tax, Property Tax, Video Gaming, Motor Fuel Taxes and Commuter Parking were the subjects of the report.

<u>Revenue</u>	<u>October 2018</u>	<u>Year to date</u>
Sales Tax	+4.6%	+6.2%
Home Rule Sales Tax	+11.3%	+6.6%
Use Tax	+19.2%	+13.1%
Income Tax	+21.2%	+7.8%
Video Gaming	+22.7%	+30.8%
Motor Fuel Taxes	-5.4%	+0.08%

Of note, Mr. Bettenhausen stated the Village is on track with collection of property taxes. The number of daily pay spaces utilized for commuter parking in October 2018 was slightly up more than 5% compared to October 2017. Year-to-date utilization was down slightly less than 1%. There is minimal variation in revenues from year to year in relation to prepaid parking. The Single Use Token program remains popular, with an average of nearly 12,500 tokens sold per month on a year-to-date basis.

Trustee Pannitto questioned if the price of gas coming down is related to the slight decrease in Motor Fuel Taxes. Mr. Bettenhausen stated overall the Motor Fuel Taxes have been unstable and over time the general trend has been on a downward slope.

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

ADJOURNMENT

Motion was made by Trustee Pannitto, seconded by Chairman Curran, to adjourn this meeting of the Finance Committee. Vote by voice call. Chairman Curran declared the motion carried and adjourned the meeting at 7:08 p.m.

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DRAFT



MEMORANDUM



TO: Village Board

2 January 2019

FROM: Brad L. Bettenhausen, Treasurer

RE: Revenues update - December 2018 - Fiscal Year 2019, Month 8

Attached are the monthly “dashboard” graphs summarizing the status of the revenues and expenses as we continue in the second half of the Fiscal Year. The summary analysis and highlights of key items are included below.

General Fund:

Sales Tax – December reporting – September sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	1,164,994	9,856,184
Last Fiscal Year	1,191,755	9,391,254
Dollars change	(26,761)	464,930
Percent change	-2.3%	5.0%

There is a three month lag between 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.

The high water mark for this month’s receipts occurred last year (2017). Eleven of the last twelve months have established new highs.

Home Rule Sales Tax – December reporting – September sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	493,864	3,979,566
Last Fiscal Year	482,129	3,742,244
Dollars change	11,735	237,322
Percent change	2.4%	6.4%

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). The fee first appeared with the

August 2017 tax distributions (May liability). The administrative fee was reduced to 1.5% with the approval of the State's FY 2019 budget. The reduced fee was effective with the July 2018 distribution (April liability). This fee, and its rate change, will impact the comparative sales tax analysis reflected in the table above.

This establishes a new high water mark for this month's receipts. Eight 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 slightly less than 37%. The ratio will regularly fluctuate over time depending on the sales mix for the reporting period. Despite the imposition of the new administrative fee, the net sales tax remains approximately 41% of the regular sales tax. This means that, but for the administrative fee, the average proportion of HMR tax to MT would be slightly higher.

Use Tax - December reporting – September sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	144,695	1,030,129
Last Fiscal Year	124,711	914,177
Dollars change	19,984	115,952
Percent change	16.0%	12.7%

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. All twelve of the past twelve months have established new highs.

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

	This Month	Fiscal Year to Date
This Fiscal Year	322,880	3,580,576
Last Fiscal Year	295,667	3,292,287
Dollars change	27,213	288,289
Percent change	9.2%	8.8%

The high water mark for this month's receipts occurred in 2010. Three of the past twelve months have established new highs.

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). The State's budget for Fiscal Year 2019 continued to include a reduction to the LGDF, but at a rate of 5% and was effective with the distribution for July 2018

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 years 2017/2018) for Cook County are approximately \$38,000 greater than the comparable period of last year (tax years 2016/2017).

Will County current tax year (2017) collections are approximately \$424,000 less than the comparable period last year (tax year 2016). This decrease is not unexpected and is the result of a) Will County being a lesser percentage of overall EAV; b) increase in the portion of the levy for Police Pension; and c) a reduction in the "look back" tax adjustment for the prior year.

Total year to date tax receipts for fiscal year 2019 are approximately \$113,000 less 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 regularly monitor the overall collections versus levy for each tax year, and no unusual fluctuations have been noted.

Video Gaming - December activity reporting

(Distributive share of net Video Gaming Terminal Income Tax for September)

	This Month	Fiscal Year to Date
This Fiscal Year	40,814	307,129
Last Fiscal Year	34,741	239,229
Dollars change	6,073	67,900
Percent change	17.5%	28.4%

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 is the second consecutive month in which the gaming revenues have topped \$40,000. It is also the third time over this revenue's history that the monthly revenue has topped \$40,000. 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, 32 State licenses are active. The licensed establishments contain 149 gaming terminals reporting. In the comparative analysis above, the prior year represented 30 licensees and 138 machines reported.

The Illinois Gaming Board (IGB) indicates the following license application(s) has/have been approved through the IGB meeting of 12 December 2018 but is/are not included in current activity reporting. This/these establishment(s) may not have been locally licensed during this reporting period, or have not initiated gaming operations during the current reporting period:

Los 3 Burritos #2; 8005 183rd St [State approved 2 Nov 2018]

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

Burrito Jalisco #2; 7547 159th St [State application 2 Feb 2018]

Buffalo Wild Wings; 7301 183rd St [State application 27 Sep 2018]

Primal Cut Steakhouse; 17344 OPA [State application 11 Oct 2018]

Tribes Ale House; 9501 171st St [State application 29 Oct 2018]

Other Funds:

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

	This Month	Fiscal Year to Date
This Fiscal Year	127,901	978,615
Last Fiscal Year	127,690	904,267
Dollars change	211	11,348
Percent change	0.2%	8.2%

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 nine (9) plus years (since the start of the Recession). The overall trend continues to be generally along a downward path.

Five 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 2009. 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 December 2018 were down slightly more than 4% compared to the same month of the prior year. Year to date utilization was down slightly less than 2%.

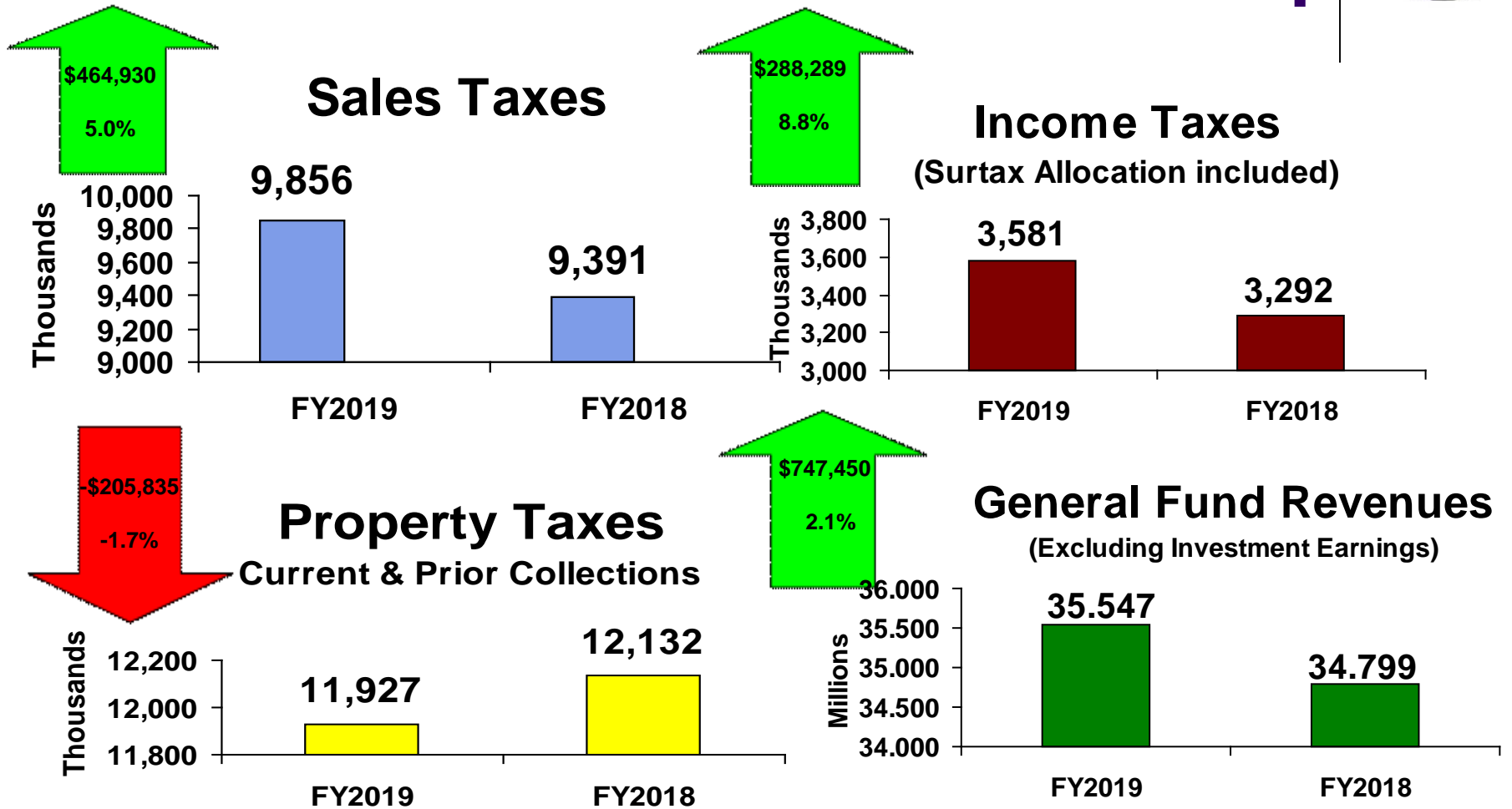
Because of the nature of the commuter parking permits (permits are prepaid parking, which is received regardless of use), there is not much variation in revenues from year to year for permits and thus has been excluded from the above analysis.

The Village Single Use Token program remains popular with commuters. An average of nearly 12,400 tokens have been sold per month on a year to date basis. Correspondingly, an average of over 12,000 tokens were used per month year to date for parking. There are approximately 31,140 unused tokens outstanding at the end of the current reporting period. This outstanding "inventory" represents approximately 3.1 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.

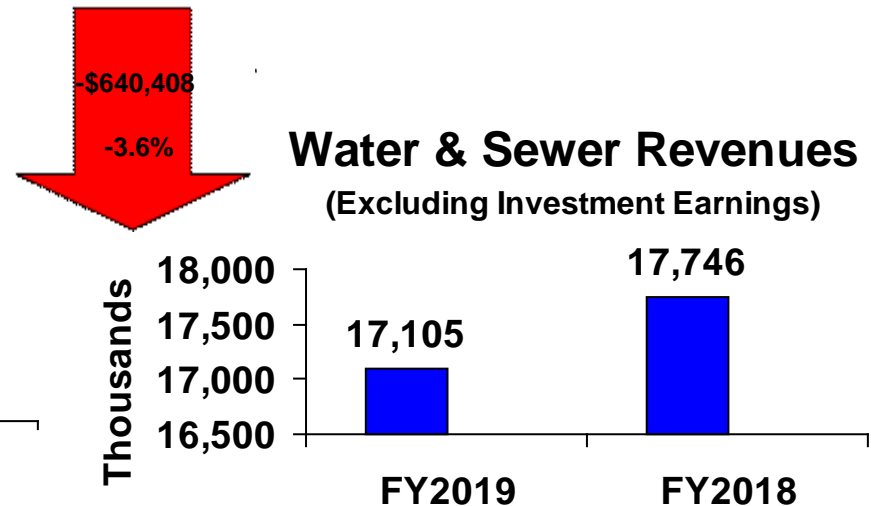
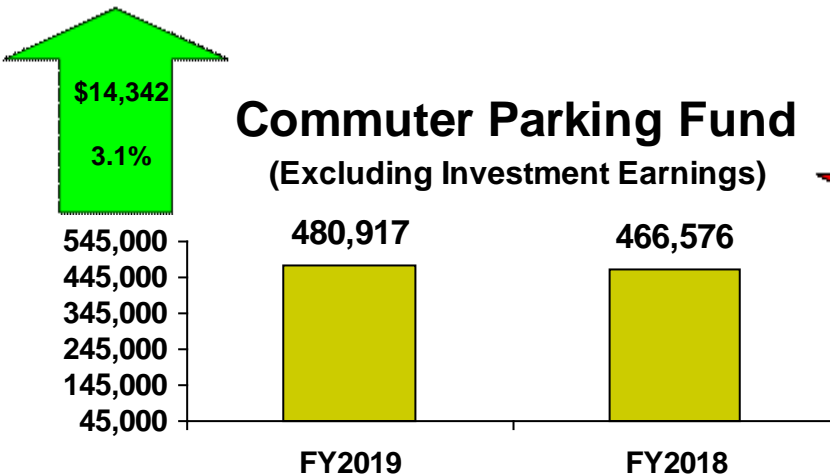
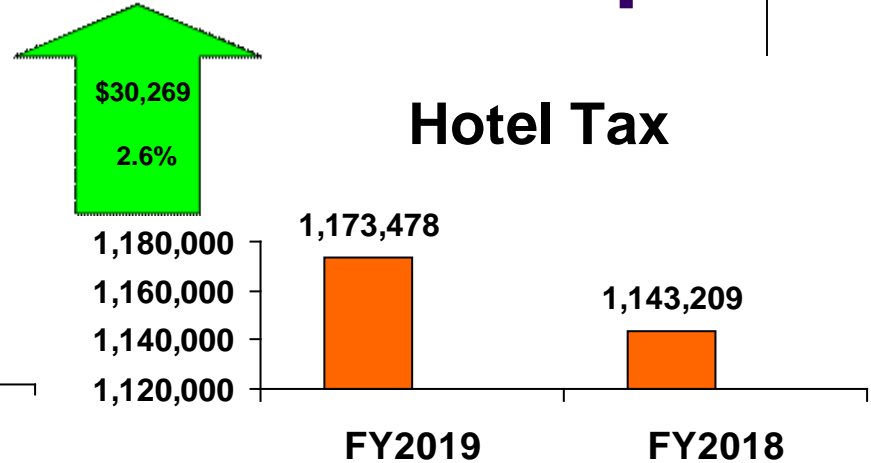
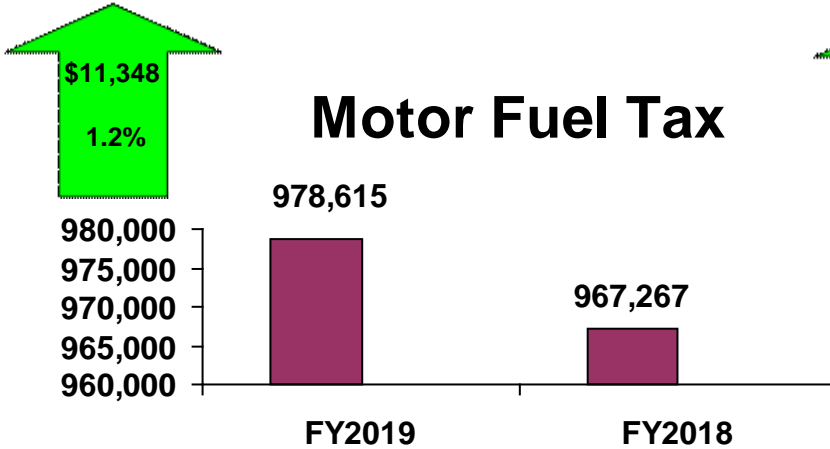
Village of Tinley Park, Illinois

Dec 2018 YTD Revenues Recap



Village of Tinley Park, Illinois

Dec 2018 YTD Revenues Recap



Village of Tinley Park, Illinois

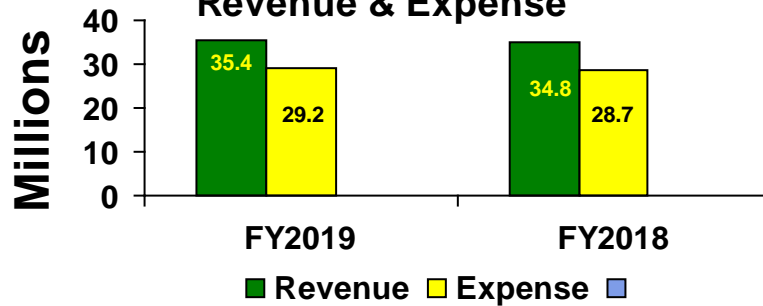
Revenue/Expense Summary

Dec 2018 Year to Date



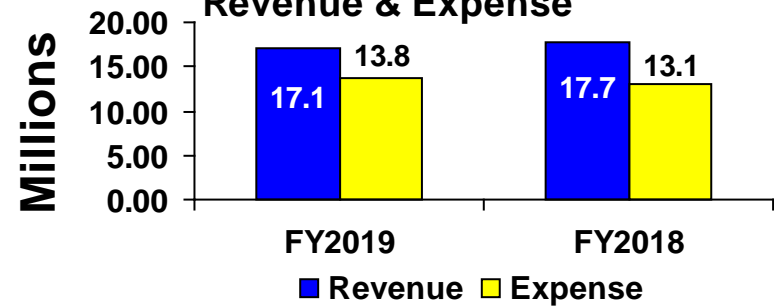
General Fund

Revenue & Expense



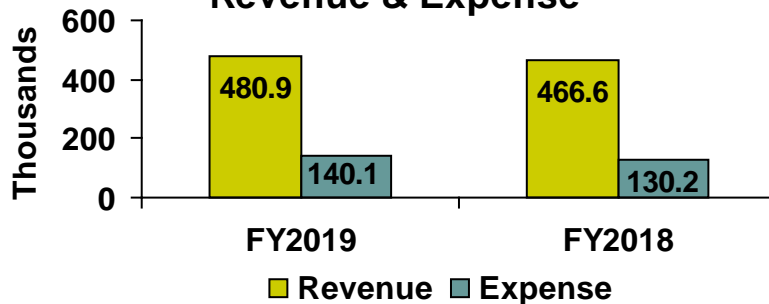
Water & Sewer Fund

Revenue & Expense



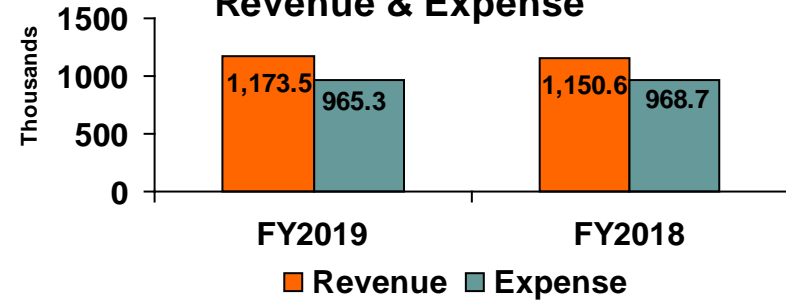
Commuter Parking Fund

Revenue & Expense

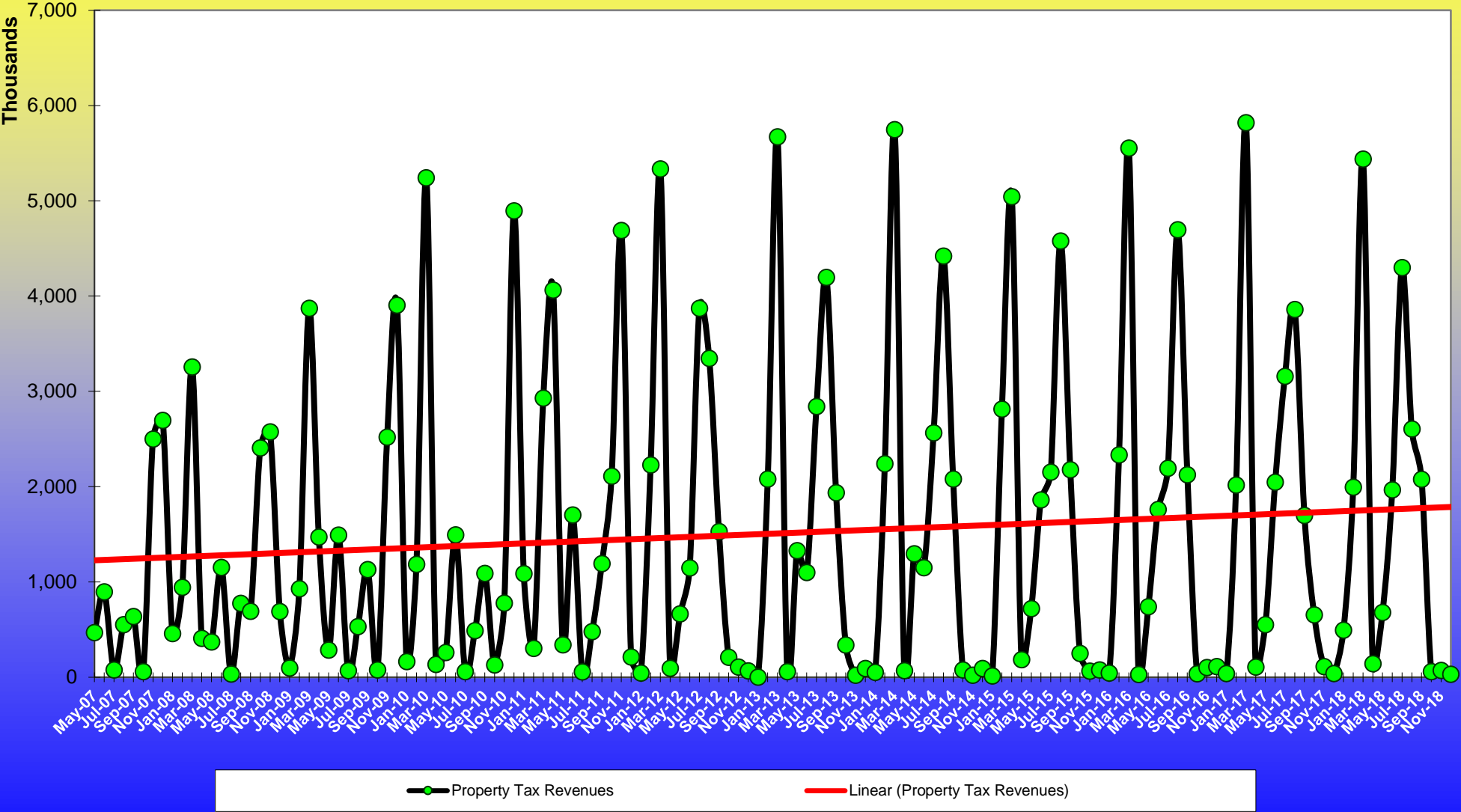


Hotel Tax Fund

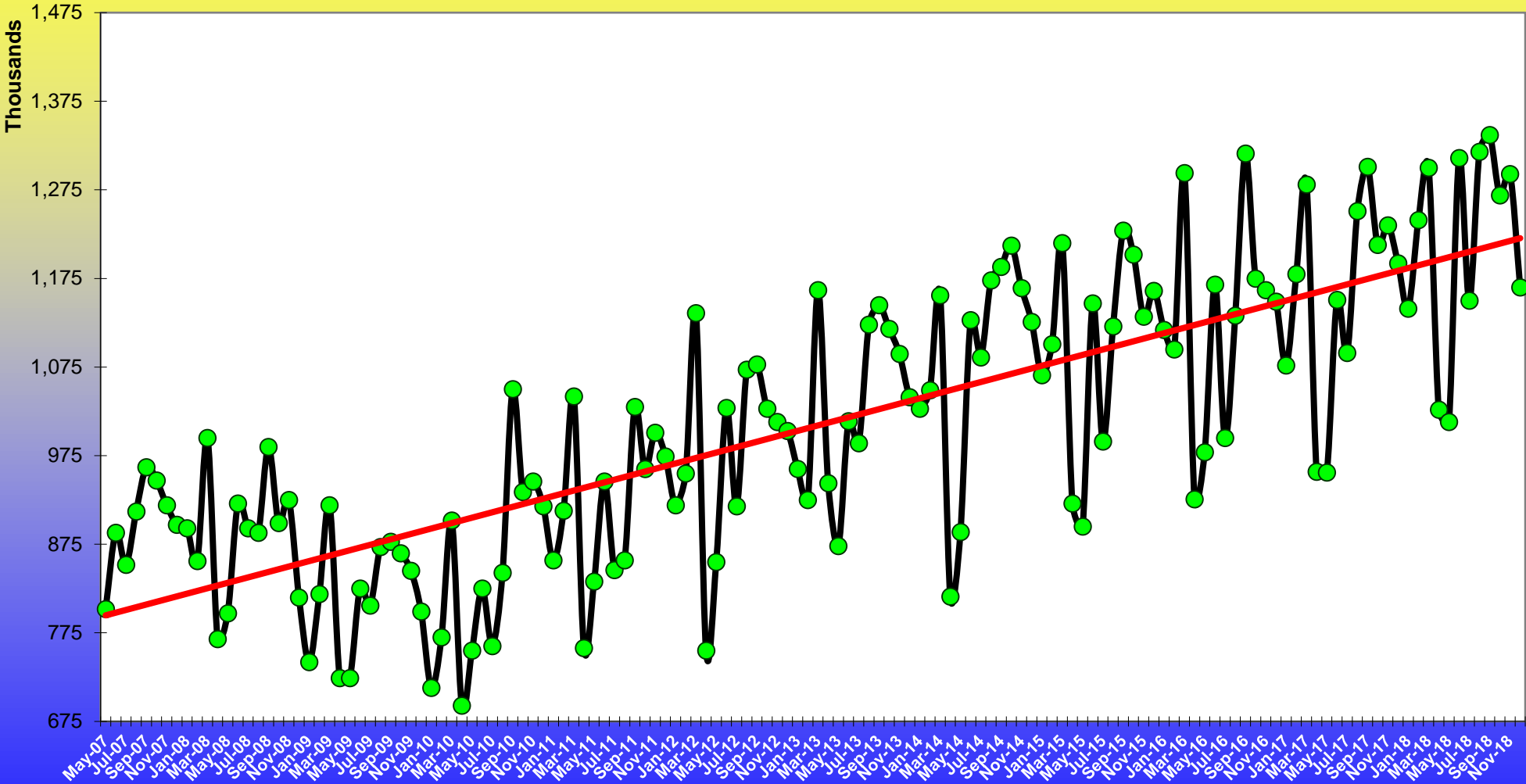
Revenue & Expense



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

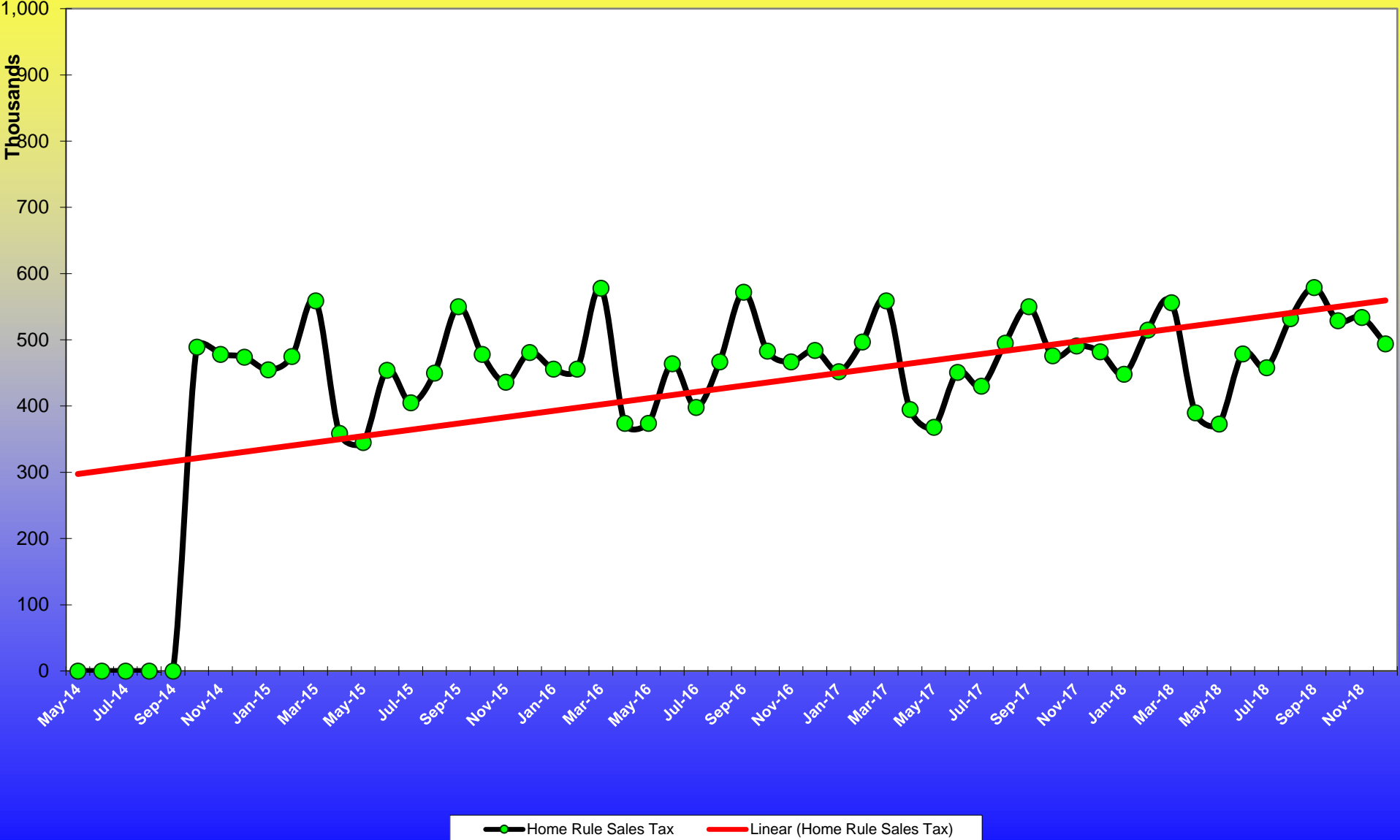


Village of Tinley Park Sales Tax Revenues
Monthly Fiscal Year 2008 to date

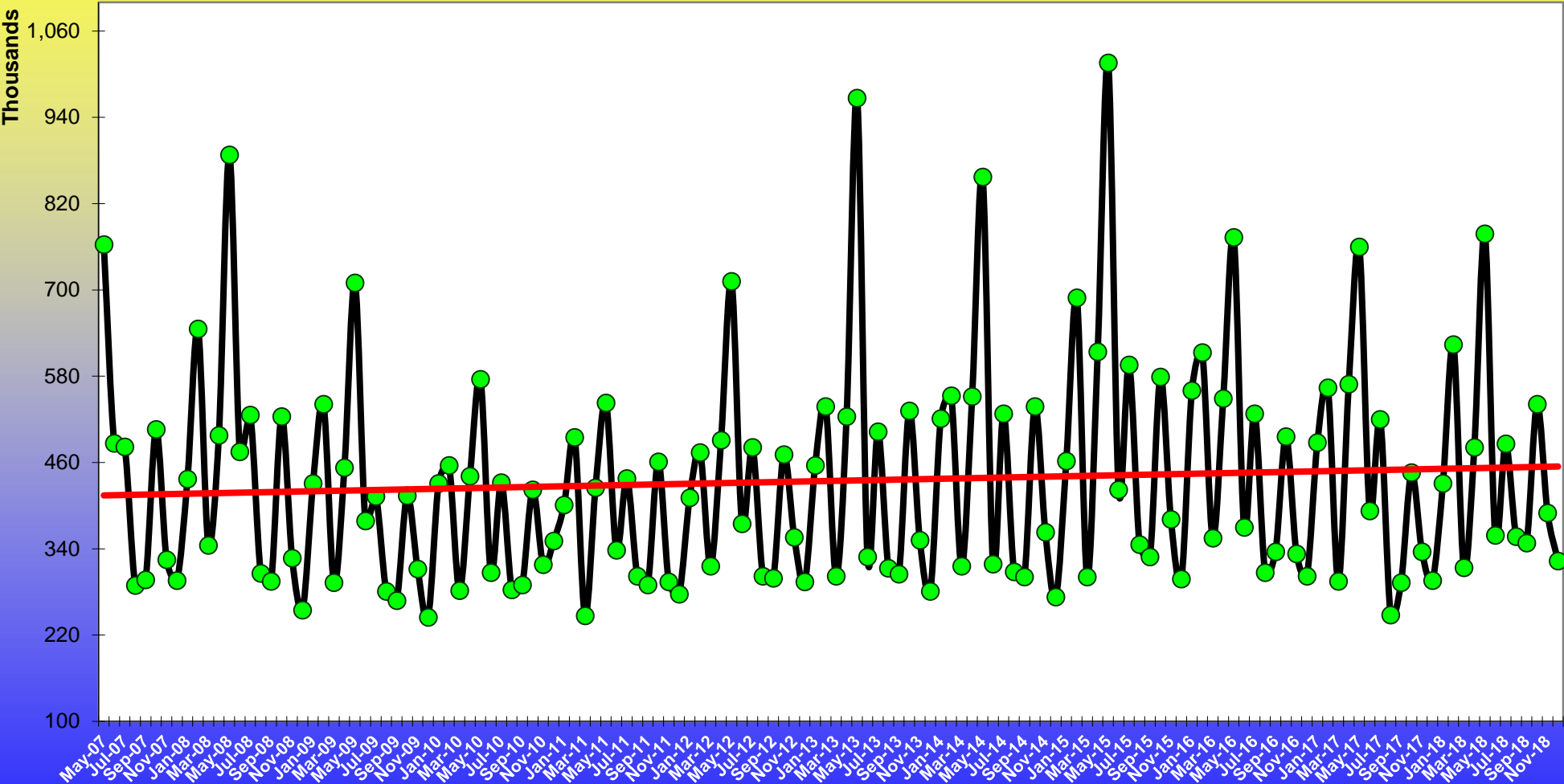


—●— Sales Tax Revenues — Linear (Sales Tax Revenues)

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

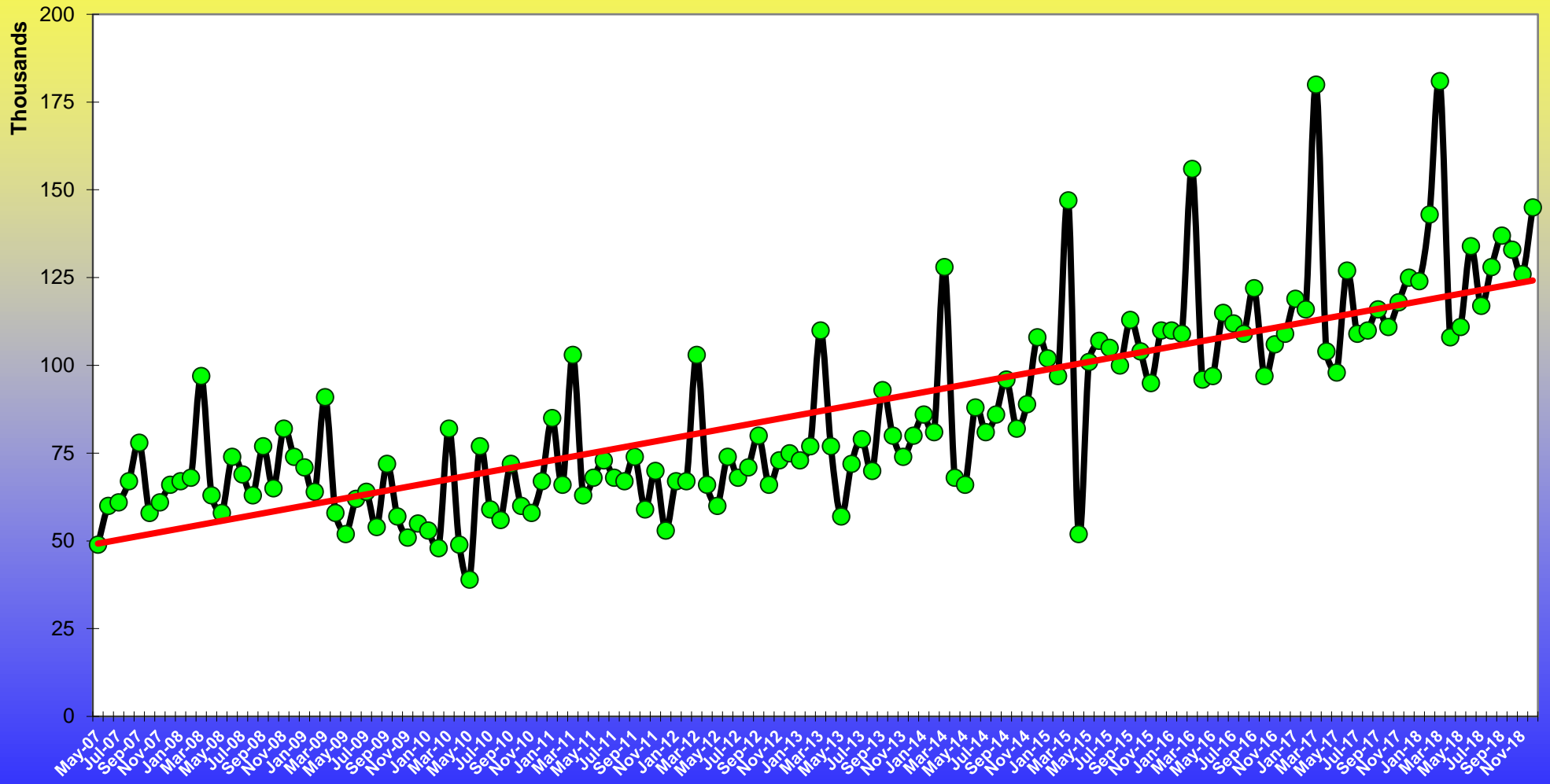


Village of Tinley Park Income Tax Revenues
Monthly Fiscal Year 2008 to date



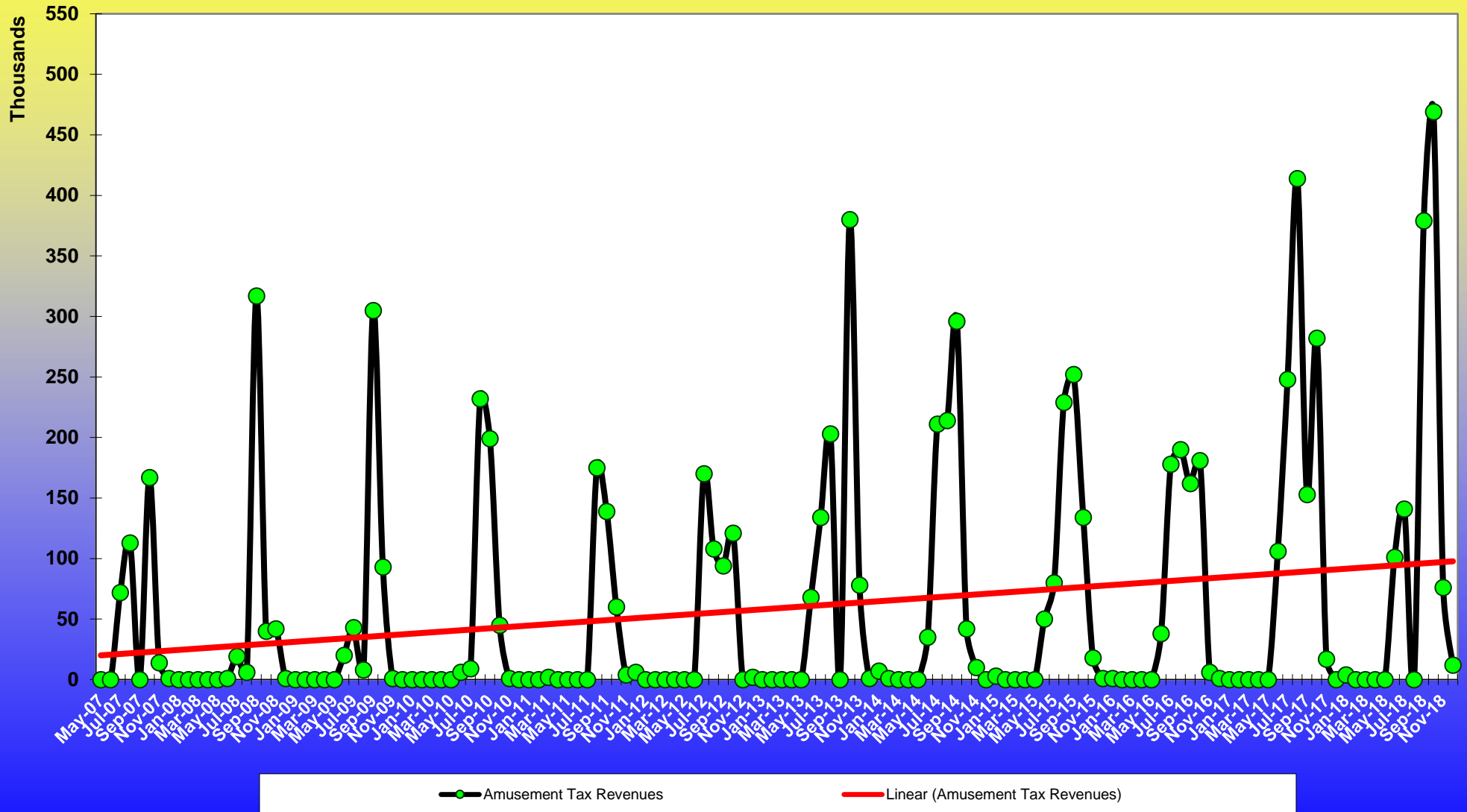
Income Tax Revenues Linear (Income Tax Revenues)

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

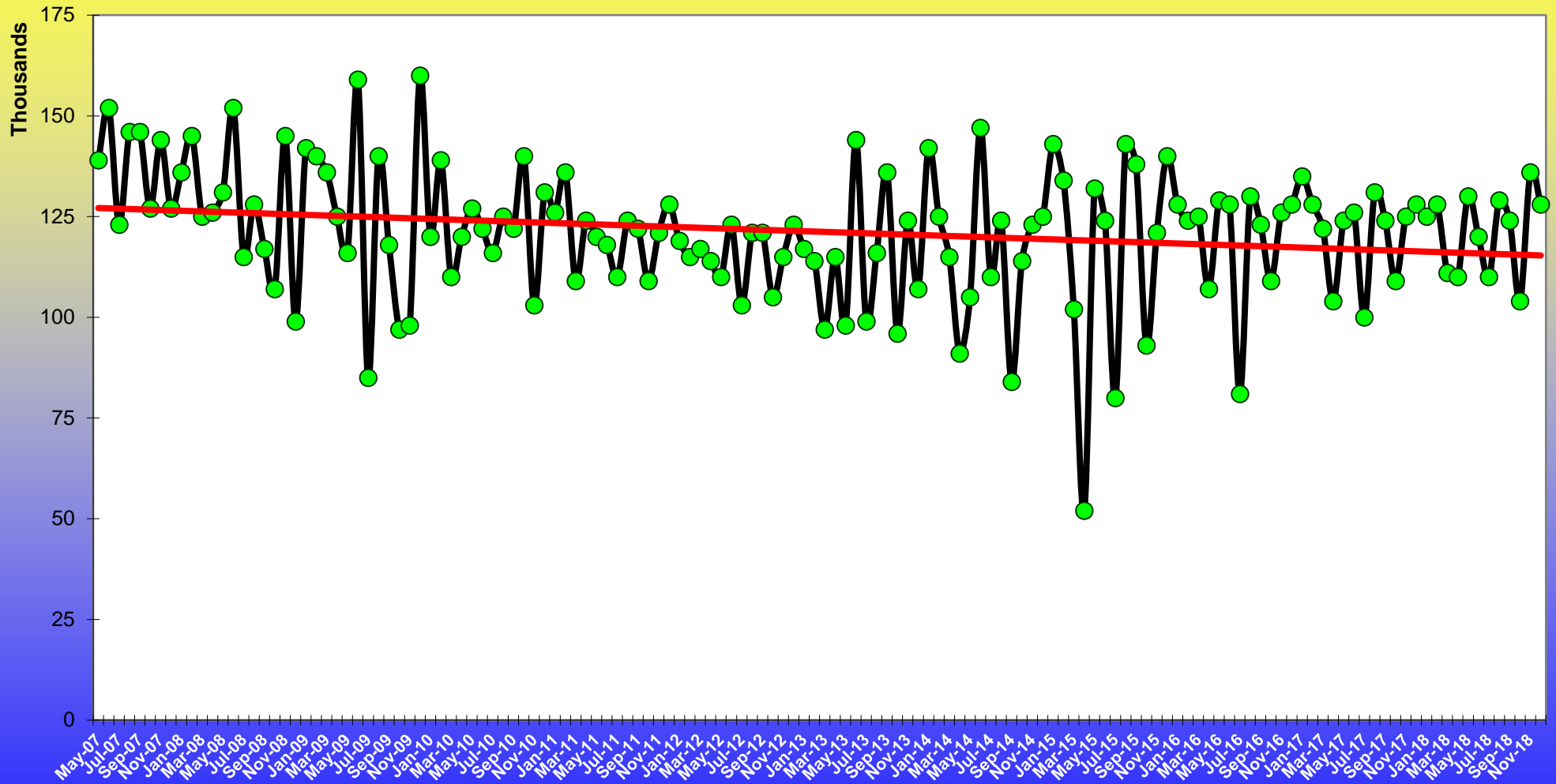


● Use Tax Revenues — Linear (Use Tax Revenues)

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



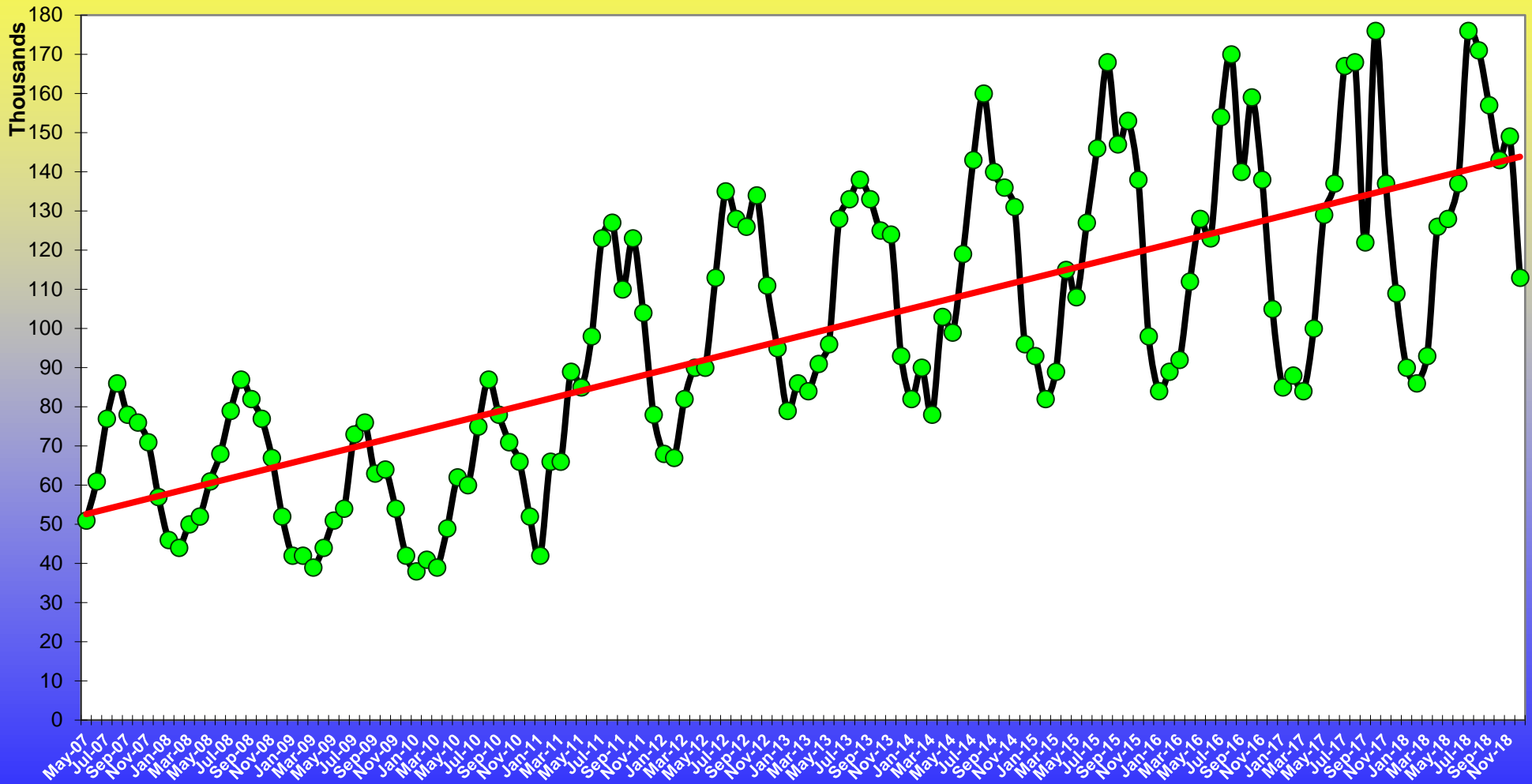
Village of Tinley Park Motor Fuel Tax Revenues Monthly Fiscal Year 2008 to date



Motor Fuel Tax Revenues

Linear (Motor Fuel Tax Revenues)

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



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

Print date 1/9/2019

SOURCE	2017/2018	2017/2018		2018/2019		2017/2018	2018/2019		YEAR TO DATE	YEAR TO DATE	YEAR TO DATE
	ACTUAL	2018/2019 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					\$17,584,235	\$18,827,252					
RECEIPTS											
Current R/E Tax Levies	17,612,644	17,050,000	35,267	28,235	10,601,292	10,215,240	59.9%	(386,051)	-3.6%		
Prior Yrs R/E Tax Levies	(467,788)	0	(691)	0	(400,392)	(127,404.83)	#N/A	272,987	-68.2%		
R/E Tax Levies Road/Brdg	561,735	570,000	1,724	2,189	436,358	431,466	75.7%	(4,892)	-1.1%		
Police Pension Tax Receipts	3,061,235	3,050,000	4,783	4,930	1,931,582	1,838,811	60.3%	(92,771)	-4.8%		
Sales Tax - General	14,101,637	14,500,600	1,191,831	1,165,016	9,391,756	9,856,410	68.0%	464,654	5.0%		
Sales Tax - Home Rule	5,651,216	5,780,000	482,129	493,864	3,742,244	3,979,566	68.9%	237,322	6.3%		
Sales Tax - Incentive Agreements	0	0	0	0	0	0	#N/A	0	#N/A		
Sales Tax-Out of State	1,470,942	1,505,000	124,711	144,695	914,177	1,030,129	68.4%	115,952	12.7%		
Sales Tax-Photofinishing	0	0	0	0	0	0	#N/A	0	#N/A		
State Income Tax	3,569,531	3,394,000	205,252	224,143	2,285,506	2,485,636	73.2%	200,130	8.8%		
Income Tax Surcharge (1 & 2)	1,572,404	1,495,000	90,415	98,737	1,006,781	1,094,940	73.2%	88,159	8.8%		
Vehicle License	0	0	0	0	0.00	0.00	#N/A	0	#N/A		
Building Permits	558,792	503,000	121,147	47,015	456,961	303,448	60.3%	(153,513)	-33.6%		
Plan Review Fees	17,426	15,000	1,395	380	10,636	16,580	110.5%	5,944	55.9%		
Business License	317,310	308,000	114,068	143,344	236,218	257,052	83.5%	20,833	8.8%		
Video Gaming License	157,000	150,000	91,000	78,000	147,000	146,967	98.0%	(33)	0.0%		
Contractor's License	50,350	55,000	3,250	4,300	33,800	29,650	53.9%	(4,150)	-12.3%		
Fines/Fees	444,700	313,500	27,193	18,040	322,161	201,288	64.2%	(120,872)	-37.5%		
Rebillables	59,494	40,000	14,501	3,288	49,650	35,462	88.7%	(14,188)	-28.6%		
Amusement tax	1,225,042	950,000	284	11,982	1,221,070	1,178,012	124.0%	(43,058)	-3.5%		
Garage/Parking tax	0	0	0	0	0	0	#N/A	0	#N/A		
Land Lease/Rental Income	189,196	162,000	12,514	13,464	103,927	78,451	48.4%	(25,475)	-24.5%		
Customs Seizures/FBI Reimb.	0	0	0	0	0	0	#N/A	0	#N/A		
State Reimb	13,541	12,000	0	0	12,454	14,407	120.1%	1,953	15.7%		
Replacement Tax	67,739	68,650	2,192	0	39,869	38,784	56.5%	(1,085)	-2.7%		
OTB Handle Tax	0	0	0	0	0	0	#N/A	0	#N/A		
Video Gaming Tax	366,741	475,000	31,635	40,171	233,198	271,541	57.2%	38,343	16.4%		
State Reimb - Emergency Mgmt.	3,288	25,000	3,288	0	3,288	49,448	197.8%	46,160	Over 100% +/-		
Ambulance Collections Overage	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	38,574	25,000	3,400	5,855	5,555	40,908	163.6%	35,353	Over 100% +/-		
Investment Interest	220,972	205,000	23,652	2,962	145,497	159,309	77.7%	13,811	9.5%		
Investment Market Value Adj.	0	0	0	0	0	0	#N/A	0	#N/A		
Transfer from Hotel/Motel Fund	611,615	850,000	99,137	111,588	443,774	529,024	62.2%	85,250	19.2%		
Transfer from SSA#3 Fund	206,043	0	0	0	0	0	#N/A	0	#N/A		
Transfer from Legacy TIF Fund	0	48,137	0	0	0	0	0.0%	0	#N/A		
Transfer from OPA TIF Fund	0	500,000	0	0	0	0	0.0%	0	#N/A		
Transfer from MSN TIF Fund	0	300,000	0	0	0	0	0.0%	0	#N/A		
Transfer from MSS TIF Fund	0	350,000	0	0	0	0	0.0%	0	#N/A		
Transfer from State Campus TIF	0	24,295	0	0	0	0	0.0%	0	#N/A		
Miscellaneous	352,363	305,000	27,154	29,027	234,358	278,875	91.4%	44,517	19.0%		
Police Grants	12,992	12,000	464	0	10,208	5,081	42.3%	(5,127)	-50.2%		
Miscellaneous Grants	1,000	0	0	0	1,000	0	#N/A	(1,000)	-100.0%		
Bus Services	24,945	22,790	1,929	1,777	15,663	13,996	61.4%	(1,667)	-10.6%		
Telecom Tax & IMF Tax	282,444	280,000	22,936	20,560	189,166	176,403	63.0%	(12,763)	-6.8%		
Cable Franchise	1,135,006	1,060,000	0	0	803,997	696,970	65.8%	(107,027)	-13.3%		
Natural Gas Franchise Fee	48,526	48,000	0	0	0	0	0.0%	0	#N/A		
Police Security Reimb	353,566	300,000	8,441	8,935	316,159	379,724	126.6%	63,565	20.1%		
Total Receipts	53,892,219	54,751,972	2,744,999	2,702,495	34,944,911	35,706,173	65.2%	761,262	2.2%		

YTD budget
 \$36,501,315 Total funds available

\$52,529,147 \$54,533,425

Percent of year
 completed
 66.7%

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

DEPT.	EXPENDITURES	2017/2018	2018/2019	2017/2018	2018/2019	2018/2019	PERCENT OF BUDGET EXPENDED	YEAR TO DATE EXPENDITURES INCR/DECR	PERCENT INCR/DECR	2017/2018
		PRIOR YEAR CURRENT MONTH	CURRENT YEAR CURRENT MONTH	PRIOR YEAR YEAR TO DATE	CURRENT YEAR YEAR TO DATE					BUDGET
11	Mayor & Trustees	24,759	21,073	172,803	161,723	303,050	53.4%	(11,080)	-6.4%	255,251
12	Village Manager	75,230	97,719	549,357	554,862	950,166	58.4%	5,505	1.0%	763,152
13	Village Clerk	78,360	80,050	414,683	437,494	735,355	59.5%	22,811	5.5%	588,616
14	General Overhead	338,747	136,636	1,549,555	1,423,418	3,354,130	42.4%	(126,137)	-8.1%	3,429,798
15	Finance	155,743	108,787	868,511	660,960	1,260,585	52.4%	(207,551)	-23.9%	1,289,439
16	Information Technology	0	74,267	0	518,942	986,605	52.6%	518,942	#N/A	0
17	Police	1,814,886	1,968,509	10,198,604	10,300,351	16,210,322	63.5%	101,747	1.0%	14,225,652
19	Fire Department	492,561	477,659	2,865,425	2,688,164	4,880,385	55.1%	(177,260)	-6.2%	4,420,770
20	Fire Prevention	107,958	113,813	636,040	652,970	1,128,015	57.9%	16,930	2.7%	933,885
21	Emergency Management	339,615	326,832	1,985,895	1,961,405	3,317,115	59.1%	(24,490)	-1.2%	2,997,250
23	Road & Bridge	417,543	522,150	3,022,707	3,042,677	6,129,753	49.6%	19,969	0.7%	4,733,230
24	Electrical	168,263	72,366	674,498	601,539	1,177,797	51.1%	(72,958)	-10.8%	1,023,468
25	Municipal Buildings	123,093	96,540	727,553	810,872	1,455,266	55.7%	83,319	11.5%	1,073,067
33-000	Community Dev.-Administration	13,172	15,467	148,352	123,456	196,150	62.9%	(24,897)	-16.8%	236,165
33-300	Community Dev.-Bldg Dept (Insp)	132,019	136,473	820,808	818,793	1,473,118	55.6%	(2,016)	-0.2%	1,189,944
33-310	Community Dev.-Planning Dept	23,456	38,138	153,610	247,975	543,830	45.6%	94,365	61.4%	249,589
33-320	Community Dev.-Economic Deve	25,861	20,273	141,294	148,135	304,560	48.6%	6,842	4.8%	205,092
35	Marketing/Communications	78,474	68,890	365,844	485,351	968,970	50.1%	119,507	32.7%	522,216
41-040	Civil Service Commission	2,231	1,719	26,001	24,580	36,035	68.2%	(1,420)	-5.5%	45,089
41-044	Environmental Commission	210	224	1,439	2,846	7,450	38.2%	1,407	97.7%	2,602
41-045	Economic/Commerical Commis:	191	121	4,371	4,793	36,115	13.3%	423	9.7%	8,169
41-046	Community Resources	1,450	999	11,743	10,395	50,160	20.7%	(1,349)	-11.5%	45,456
41-047	Zoning Board of Appeals (ZBA)	0	0	0	890	5,270	16.9%	890	#N/A	1,122
41-048	Long Range Planning (LRPC)	935	88	5,043	2,263	15,360	14.7%	(2,780)	-55.1%	8,533
41-050	Veterans Commission	142	121	3,512	2,522	24,580	10.3%	(991)	-28.2%	4,663
41-054	Historic Preservation (HPC)	879	5,000	9,025	7,425	10,165	73.0%	(1,601)	-17.7%	12,631
41-056	Senior Services Commission	4,096	4,456	32,984	26,653	51,450	51.8%	(6,331)	-19.2%	48,640
41-057	Sister City Commission	59	5	761	4,468	5,600	79.8%	3,707	Over 100% +/-	1,262
42	Village Bus Services	4,397	2,770	38,869	22,395	56,030	40.0%	(16,474)	-42.4%	50,407
53	Pace Bus Services	8,736	10,147	50,700	62,600	96,945	64.6%	11,900	23.5%	75,640
58	Main Street Commission	409	0	126,415	0	0	#DIV/0!	(126,415)	-100.0%	162,280
96	Transfer to Local Roads	0	0	0	0	0	#DIV/0!	0	#N/A	0
96	Transfer to Capital Improvement	0	0	0	41,518	665,000	6.2%	41,518	#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	1,495,000	0.0%	0	#N/A	0
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	20,000	0	50,000	55,000	150,500	36.5%	5,000	10.0%	60,000
96	Transfer to Police Pension	4,783	4,930	1,931,582	1,838,811	3,050,000	60.3%	(92,771)	-4.8%	3,061,235
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	689,249	920,569	1,702,000	54.1%	231,320	33.6%	1,315,138
98	Contingency	45,871	1,450	48,451	150,672	250,000	60.3%	102,221	Over 100% +/-	88,412
Total		4,504,130	4,407,669	28,675,685	29,167,485	53,432,832	54.6%	491,801	1.7%	43,477,865

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

SOURCE	2017/2018	2018/2019	2017/2018	2018/2019	2017/2018	2018/2019	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
Beginning balance, May 1					\$8,488,145	\$9,363,439			
RECEIPTS									
Route Consumption	13,586,244	13,582,000	1,151,288	966,316	9,458,678	8,783,044	64.7%	(675,635)	-7.1%
Sewer Transmission	2,161,192	2,157,500	171,923	157,619	1,448,775	1,370,712	63.5%	(78,063)	-5.4%
Sewer Treatment - MWRD	849,498	850,000	144	0	640,671	617,848	72.7%	(22,823)	-3.6%
Sewer Treatment - Frankfort	325,998	390,000	89	0	227,618	282,994	72.6%	55,376	24.3%
Sewer Treatment - Amer.Wtr.	709,982	710,000	407	0	528,689	532,113	74.9%	3,424	0.6%
Misc. Consumption	13,725	9,000	1,378	0	9,617	4,238	47.1%	(5,379)	-55.9%
Sewer Tap	1,250	1,200	50	100	950	1,000	83.3%	50	5.3%
Water Tap	7,200	6,000	1,200	300	6,150	3,150	52.5%	(3,000)	-48.8%
Water Meters	34,449	29,500	2,324	675	25,971	17,959	60.9%	(8,012)	-30.9%
Construction Water	3,211	3,000	124	247	2,470	2,594	86.5%	124	5.0%
Turn On Fees	6,375	5,000	275	0	4,575	3,600	72.0%	(975)	-21.3%
Investment Interest	89,792	75,000	9,349	0	58,075	60,934	81.2%	2,858	4.9%
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	23,798	1,000	15,221	17,807	23,337	18,757	1875.7%	(4,580)	-19.6%
Water Resales - New Lenox	6,534,509	6,525,000	416,373	419,883	4,818,492	4,925,223	75.5%	106,732	2.2%
Water Resales - Amer.Wtr.	798,539	811,000	61,342	64,129	549,767	542,122	66.8%	(7,646)	-1.4%
Bond Refinancing						0			
Total Receipts	25,145,761	25,155,200	1,831,488	1,627,074	17,803,837	17,166,287	68.2%	(637,550)	-3.6%
		YTD budget	Total Funds Available		\$26,291,982	\$26,529,726	Percent of year completed		
		\$16,770,133					66.7%		

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

SOURCE	2017/2018 ACTUAL	2018/2019 BUDGET	2017/2018 PRIOR YEAR CURRENT MONTH	2018/2019 CURRENT YEAR CURRENT MONTH	2017/2018 PRIOR YEAR YEAR TO DATE	2018/2019 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					\$1,157,847	\$1,187,925			
RECEIPTS									
Coins - 80th Avenue North	121,795	120,000	8,327	7,732	82,162	76,895	64.1%	(5,267)	-6.4%
Coins - 80th Avenue South	188,633	190,000	13,263	12,409	127,632	120,845	63.6%	(6,787)	-5.3%
Coins - Hickory	24,932	25,000	1,610	1,701	16,872	16,055	64.2%	(817)	-4.8%
Coins - Timber Drive	0	0	0	0	0	0	#N/A	0	#N/A
Tokens - Commuter Daily Lots	216,435	205,000	15,150	16,965	139,545	150,660	73.5%	11,115	8.0%
Permits - Oak Park Ave	10,661	10,500	2,700	3,870	7,170	8,640	82.3%	1,470	20.5%
Permits - Beatty Lot	91,584	90,000	15,120	18,564	54,780	58,116	64.6%	3,336	6.1%
Permits - South Street	39,390	37,800	7,290	9,090	23,580	24,300	64.3%	720	3.1%
Permits - Hickory	0	0	0	0	0	0	#N/A	0	#N/A
Permits - Municipal	450	360	0	0	180	0	0.0%	(180)	-100.0%
Permits - Church Lot	1,800	1,800	540	630	1,080	1,350	75.0%	270	25.0%
Fines - Oak Park Ave	2,675	1,800	75	75	1,550	1,675	93.1%	125	8.1%
Fines - Beatty Lot	1,450	1,100	75	25	700	1,475	134.1%	775	Over 100% +/-
Fines - South Street	250	500	0	50	125	450	90.0%	325	Over 100% +/-
Fines - Hickory	1,725	1,000	125	150	1,050	1,325	132.5%	275	26.2%
Fines - Municipal	75	200	0	0	75	0	0.0%	(75)	-100.0%
Fines - Church Lot	100	50	0	0	25	50	100.0%	25	100.0%
Fines - 80th Avenue North	8,221	5,400	1,075	1,375	3,925	8,400	155.6%	4,475	Over 100% +/-
Fines - 80th Avenue South	12,800	6,000	2,150	1,175	6,125	10,681	178.0%	4,556	74.4%
Lease Income	0	0	0	0	0	0	#N/A	0	#N/A
Investment Interest	11,810	8,500	1,263	0	7,830	8,313	97.8%	483	6.2%
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
Total Receipts	734,786	705,010	68,763	73,811	474,406	489,230	69.4%	14,824	3.1%
		YTD budget \$470,007	Total Funds Available		\$1,632,252	\$1,677,155			Percent of year completed 66.7%

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

CONFIDENTIAL

	FY 2019								FY 2019			
	Year to Date Current to Prior Year Comparison								Actual versus Budget Comparison (Note 1)			
	FY 2019 Dec-18	FY 2018 Dec-17	Dollars Difference	Percent Change	Through Dec-18	Through Dec-17	Dollars Difference	Percent Change	Year to Date Actual	Year to Date Budget	Dollars Difference	Percent Change
Sales Taxes	\$1,165,000	\$1,192,000	(\$27,000)	-2.3%	\$9,856,000	\$9,391,000	465,000	5.0%	\$9,856,000	\$9,667,000	\$189,000	2.0%
Home Rule Sales Tax	\$494,000	\$482,000	\$12,000	2.5%	\$3,980,000	\$3,742,000	238,000	6.4%	\$3,980,000	\$3,853,000	\$127,000	3.3%
Income Taxes	323,000	296,000	27,000	9.1%	3,581,000	3,292,000	289,000	8.8%	3,581,000	3,610,000	(29,000)	-0.8%
Property Taxes	33,000	39,000	(6,000)	-15.4%	11,927,000	12,132,000	(205,000)	-1.7%	11,927,000	13,400,000	(1,473,000)	-11.0%
Motor Fuel Tax	128,000	128,000	0	0.0%	979,000	967,000	12,000	1.2%	979,000	953,000	26,000	2.7%
Hotel Tax	113,000	109,000	4,000	3.7%	1,173,000	1,143,000	30,000	2.6%	1,173,000	1,053,000	120,000	11.4%
Commuter Parking Fund	74,000	67,000	7,000	10.4%	481,000	467,000	14,000	3.0%	481,000	464,000	17,000	3.7%
Water & Sewer Revenues	1,627,000	1,822,000	(195,000)	-10.7%	17,105,000	17,746,000	(641,000)	-3.6%	17,105,000	16,720,000	385,000	2.3%
General Fund Revenues	2,700,000	2,721,000	(21,000)	-0.8%	35,547,000	34,799,000	748,000	2.1%	35,547,000	35,550,000	(3,000)	0.0%

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

Note 2 - FY2019 Budget Assumptions as Change over FY2018 Budget

Sales Taxes	4.3% higher	Hotel Tax	3.3% higher
Home Rule	1.4% higher	Parking Fund	3.0% lower
Income Taxes	9.7% lower	Water & Sewer Rev.	2.7% higher
Prop. Taxes	0.5% lower	General Fund Rev.	1.8% higher
Motor Fuel Tax	No change		

Note 3 - FY2019 Capita Projections

	Tinley	IML Dec-17	IML Mar-18	IML Jun-18	IML	IML
Income Taxes	86.22	95.80	89.00	94.87		
Motor Fuel Taxes	25.22	25.75	25.55	25.25		
Use Tax	26.54	26.30	26.75	26.75		

* Dec 17 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 December 31, 2018

IMPACT - Print date 1/8/2019

	Current Year to Date	Cummulative Total
Park Districts		
Tinley Park Park District	\$1,475.00	\$1,774,764.95
Frankfort Square Park District	0.00	43,750.00
Mokena Community Park District	0.00	31,775.00
Fire Protection		
Tinley Park Fire Department	5,031.30	1,296,762.03
Fire Station	0.00	755,954.29
Tinley Park Public Library	7,800.00	1,176,145.00
Tinley Park ESDA	390.00	201,923.00
Village of Frankfort Transportation	14,532.44	80,609.41
Elementary School Districts		
Kirby (140)	0.00	1,011,250.00
Kirby - accelerated	15,200.00	7,290,161.89
Arbor Park (145)	0.00	5,810.00
Community Consolidated (146)	500.00	382,170.00
Rich Township (159)	0.00	576,600.00
Summit Hill (161)	51,879.18	5,374,131.74
High School Districts		
LincolnWay (210)	8,361.10	904,999.02
Rich Township (227)	0.00	288,400.00
Bremen (228)	150.00	110,950.00
Consolidated (230)	400.00	415,825.00
Totals	\$105,719.02	\$21,721,981.33

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	

**PUBLIC
COMMENT**

ADJOURNMENT