

NOTICE OF STANDING

COMMITTEE MEETINGS

Scheduled for
Tuesday, September 24, 2019,
beginning at 6:30 p.m. in

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

Community Development
Marketing Committee
Finance Committee

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

Kristin A. Thirion
Clerk
Village of Tinley Park

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 6:30 p.m. on Tuesday, September 24, 2019, 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 AUGUST 27, 2019.
3. REVIEW AUGUST FINANCE REPORT.
4. RECEIVE COMMENTS FROM THE PUBLIC.

ADJOURNMENT

KRISTIN A. THIRION
VILLAGE CLERK

MINUTES
Meeting of the Finance Committee
July 23, 2019 - 6:30 p.m.
Village Hall of Tinley Park – Council Chambers
16250 S. Oak Park Avenue
Tinley Park, IL 60477

Members Present: D. Galante, Chairman
C. Berg, Village Trustee
M. Mueller, Village Trustee

Members Absent: None

Other Board Members Present: M. Glotz, Village Trustee

Staff Present: D. Niemeyer, Village Manager
P. Carr, Assistant Village Manager
B. Bettenhausen, Village Treasurer
D. Spale, Village Attorney
D. Framke, Marketing Director
L. Godette, Deputy Village Clerk
L. Carollo, Commission/Committee Secretary

Item #1 - The meeting of the Finance Committee was called to order at 7:18 p.m.

Item #2 – CONSIDER APPROVAL OF THE MINUTES OF THE SPECIAL FINANCE COMMITTEE MEETING HELD ON JULY 23, 2019 – Motion was made by Trustee Mueller, seconded by Trustee Berg, to approve the minutes of the Special Finance Committee meeting held on July 23, 2019. Vote by voice call. Chairman Galante declared the motion carried.

Item #3 – REVIEW JULY FINANCE REPORT - B. Bettenhausen, Village Treasurer presented a revenues update for July 2019 - Fiscal Year 2020, Month 3. 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 was the subject of the report.

Chairman Galante asked the Finance Committee if there were any questions. No one came forward.

Item #4 – REVIEW RECOMMENDATIONS FOLLOWING THE BKD REPORT - Mr. Bettenhausen presented a comprehensive review on the BKD Report on Process Analysis and Assessment dated October 5, 2018, as below.

- Purchasing
Centralized Purchasing Department: Action: Future consideration.
Purchasing policies available to employees: Action: Available on SharePoint Intranet.
Review purchasing matrix: Action: Updated in June 2019, under ordinance 2019-O-033.
- Approval of Expenditures
Removal of printed signatures: Action: None.
- Vendor Management
Flagging inactive vendors: Action: Ongoing.

Consider removing inactive vendors from system: Action: Future consideration.
Changes to vendors reviewed by management: Action: Completed.
Splitting vendor maintenance and payment roles: Action: Completed.

- Super Users Monitoring
Separate setup of users from change of access rights: Action: In process.
Standardize docs re-provisioning of software: Action: In process.
Periodic review of user access rights: Action: Ongoing.
- Segregation of Duties
Bank reconciliations - Separate individual tasks: Action: Completed.
Bank reconciliations - Identify preparer and date: Action: Completed.
- Significant Control
Checks and balances: Action: Ongoing.
Credit card statement reviewed by others: Action: Ongoing.
- Computer Applications Access Authorization
Create forms for authorization: Action: In process.
- Payroll
Electronic timekeeping: Action: In process.
- Expense Reimbursement
Standardized form for expense reimbursement: Action: Completed.
- Computer Backup
Periodic testing of backup/recovery: Action: Ongoing.
Disposal of documents converted to electronic: Action: Ongoing.
- Police Department - Ticketing/Collection
Implement Tyler Cashiering: Action: Completed.
Outsourcing vehicle stickers: Action: In review.
- Accessibility - Financial Related
Review security of check stock and signed checks: Action: Ongoing.
Surprise audits of petty cash and cash drawers: Action: Ongoing.
Review security of keys related to cash and checks: Action: Ongoing.
- House Accounts
Review protocols for established house accounts: Action: Ongoing.
- Capital Projects
Review process for final payouts on projects: Action: Ongoing.
Post bid summaries: Action: Ongoing.
- RFQ/RFP
Perform periodic data analytics: Action: Ongoing.
Elected official recuse/disclose relationships: Action: Ongoing.

- Hotline: Action: Established in March 2019 - No activity reported.

A detailed discussion ensued primarily of the Village's Purchasing Process, Board Approval of Expenditures, Vendor Management and Super Users.

The BKD report provided a total thirty-one (31) recommendations:

Twenty-three (23) recommendations have been addressed;

Five (5) recommendations are in process;

One (1) recommendation: No action was taken;

Two (2) recommendations will be considered further.

Chairman Galante stated appreciation of Mr. Bettenhausen's hard work.

Chairman Galante recommended training and Month-End Reports for key master controls. In response to Trustee Berg's question about setting up centralized purchasing, D. Niemeyer, Village Manager stated it needs to be established and may be addressed in the upcoming budget. Trustee Mueller stated a concern with management's responsibility with access rights. Trustee Glotz stated concerns with elected official influence, i.e. firehouse, BKD report management. Mr. Niemeyer recommended in future an Audit Committee be established.

Chairman Galante asked the Committee if there were any other questions. No one came forward.

Item #5 – RECEIVE COMMENTS FROM THE PUBLIC - No comments from the public.

ADJOURNMENT

Motion was made by Chairman Galante, seconded by Trustee Mueller, to adjourn this meeting of the Finance Committee. Vote by voice call. Chairman Galante declared the motion carried and adjourned the meeting at 8:08 p.m.

lc



MEMORANDUM



TO: Village Board

13 September 2019

FROM: Brad L. Bettenhausen, Treasurer

RE: Revenues update - August 2019 - Fiscal Year 2020, Month 4

Attached are the monthly “dashboard” graphs summarizing the status of the revenues and expenses as we complete the first quarter of the Fiscal Year. The summary analysis and highlights of key items are included below.

General Fund:

Sales Tax – August reporting – May sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	1,248,272	4,624,046
Last Fiscal Year	1,318,229	4,791,759
Dollars change	-69,957	-167,713
Percent change	-5.3%	-3.5%

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 (2018). Four of the last twelve months have established new highs.

Eight of the past nine months have reflected lower sales taxes than the corresponding prior year. The single month that exceeded its prior year comparative period was virtually flat, reflecting amounts only modestly (0.3%) higher than the prior year. With recent changes to the Village’s automobile franchises, we can expect this downward trend to continue. We continue to monitor as retail sales are a leading indicator of the local economy.

Home Rule Sales Tax – August reporting – May sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	504,350	1,832,926
Last Fiscal Year	532,410	1,843,117
Dollars change	-28,060	-10,191
Percent change	-5.3%	-0.6%

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.

A 2% administrative fee was deducted from the Home Rule sales taxes for distributions from the State between August 2017 and June 2018. The administrative fee was reduced to 1.5% effective with the July 2018 distribution (April liability). This fee, and its rate change, will have an impact the comparative sales tax analysis reflected in the table above.

The high water mark for this month’s receipts occurred last year (2018). Six of the last twelve months have established new highs.

Six of the past seven months have been lower than the preceding comparative period. We continue to monitor as retail sales are a leading indicator of the local economy.

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 - August reporting – May sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	147,990	587,966
Last Fiscal Year	127,661	489,952
Dollars change	20,329	98,014
Percent change	15.9%	20.0%

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. Increases in the Use Tax continue to be partially attributable to the “Wayfair” decision that has largely made internet sales subject to sales tax.

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 – August reporting (share of taxes collected in July)

	This Month	Fiscal Year to Date
This Fiscal Year	381,208	2,407,282
Last Fiscal Year	356,577	1,979,282
Dollars change	24,631	428,000
Percent change	6.9%	21.6%

This establishes a new high water mark for this month’s receipts. Four 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

Cook County

The Cook County first installment tax bill is due each year on March 1 and is calculated as 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.

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 related to the next tax year’s first installment estimate.

During Fiscal Year 2020, the Cook County current tax years are 2018 and 2019. The current tax collections for Cook County are approximately \$441,000 greater than the comparable period of last year.

Will County

Will County releases tax bills at the beginning of May with the two equal installments due generally June 1 and September 1. This is consistent with the methods employed throughout most of the State with the exception of Cook County.

Will County current tax year (2018) collections are approximately \$280,400 less than the comparable period last year (tax year 2017). This decrease is not unexpected and is the result of a) increase in the portion of the levy for Police Pension; and b) a change in the “look back” tax adjustment for the prior year.

Total year to date tax receipts for fiscal year 2020, including tax receipts and adjustments for all tax years are approximately \$170,000 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, had been held essentially flat between tax years 2012 and 2017. 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.)

Fluctuations in tax collections are to be expected from month to month, and year to year. As part of our normal revenue monitoring, we regularly review the overall collections versus the extended levy for each tax year. No unusual or unexpected fluctuations have been noted.

Video Gaming - August activity reporting

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

	This Month	Fiscal Year to Date
This Fiscal Year	37,450	165,738
Last Fiscal Year	36,723	150,600
Dollars change	727	15,138
Percent change	2.0%	10.0%

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

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 150 gaming terminals reporting. In the comparative analysis above, the prior year represented 32 licensees and 148 machines reported.

The Illinois Gaming Board (IGB) indicates the following license application(s) has/have been approved through the IGB meeting of 13 June 2019 but is/are not included in current activity reporting. This/these establishment(s) may not have been approved for local licensing; not paid the local licensing (if locally approved) during this reporting period; or not initiated gaming operations during the current reporting period:

- Los 3 Burritos #2; 8005 183rd St [State approved 2 Nov 2018]
- Tribes Ale House; 9501 171st St [State approved 13 Jun 2019]
- Mickey's Ribs; 17432 OPA [State approved 8 Aug 2019; local license 3 Sep 2019 – 5 VGT]

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

- Burrito Jalisco #2; 7547 159th St [State application 2 Feb 2018]
- Primal Cut Steakhouse; 17344 OPA [State application 11 Oct 2018]
- Union Bar & Grill; 17821 80th Ave [State application 14 Aug 2019]

Other Funds:

Motor Fuel Taxes - August reporting (share of taxes collected in July)

	This Month	Fiscal Year to Date
This Fiscal Year	131,066	476,455
Last Fiscal Year	128,542	487,374
Dollars change	2,524	-10,919
Percent change	2.0%	-2.2%

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 most recent Recession). The overall trend continues to be generally along a downward path.

Six of the past eight months have reported less motor fuel taxes 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.

As you are aware, the State Motor Fuel Taxes were doubled effective 1 July 2019 representing the first change in the tax since 1990. A separate allocation has been established for the incremental tax. We will begin to receive the new "Transportation Renewal Fund" distributions beginning in September 2019.

Commuter Parking

The number of daily pay spaces utilized for August 2019 were down nearly 3% compared to the same month of the prior year. Year to date, space utilization reflected a small 0.3% increase comparative to the prior year to date.

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 almost 13,700 tokens have been sold through the end of the month. An average of nearly 13,700 tokens have been used for parking during this fiscal year to date. There are approximately 33,800 unused tokens outstanding at the end of the current reporting period. This outstanding "inventory" represents approximately 2.4 months of potential future token usage.

We have been informed that the private commuter parking lot on South Street, across from the Oak Park Avenue station, will be closing in September 2019 as construction begins on the long awaited Boulevard at Central Station project. We expect that this will likely result in increased utilization of the Village's daily fee and permit lots at both stations as the customers of that lot seek other accommodation. We also expect a temporary increase in scofflaws following the closure and increased monitoring of the area is expected.

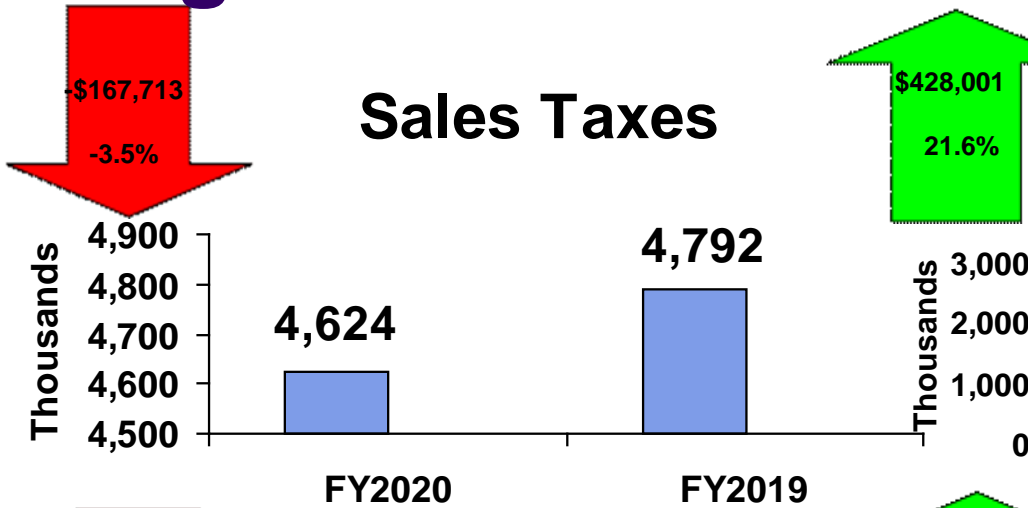
It should be kept in mind that Commuter Parking fee revenues, at a daily rate of \$1.50, both individually and collectively are relatively minor comparatively to the other revenue items discussed in this memo.

Village of Tinley Park, Illinois

August 2019 YTD Revenues Recap

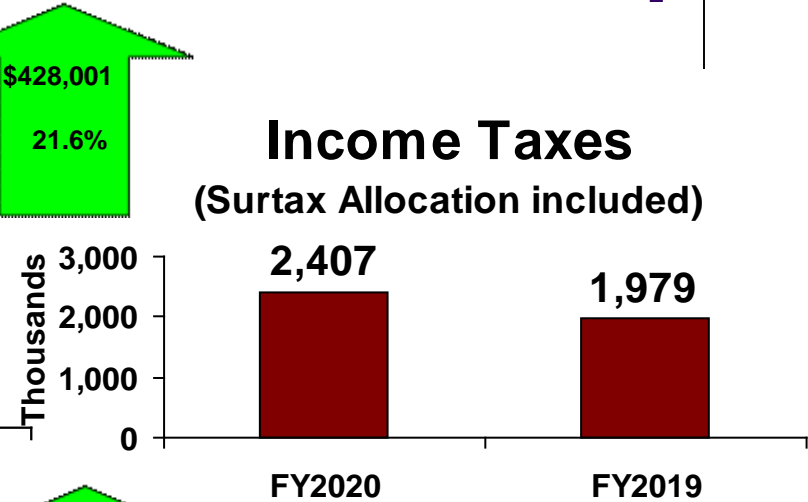


Sales Taxes



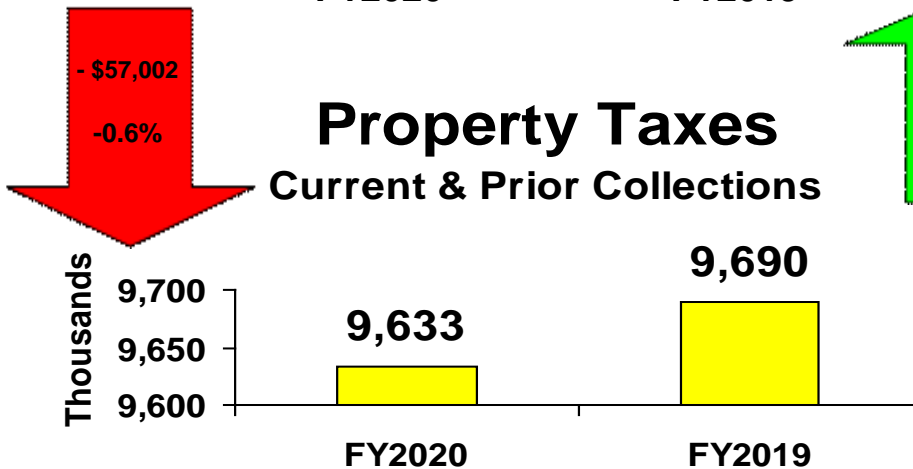
Income Taxes

(Surtax Allocation included)



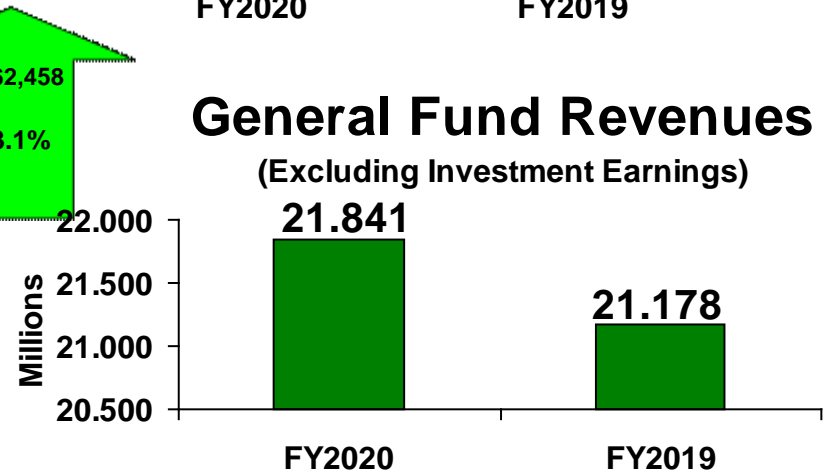
Property Taxes

Current & Prior Collections



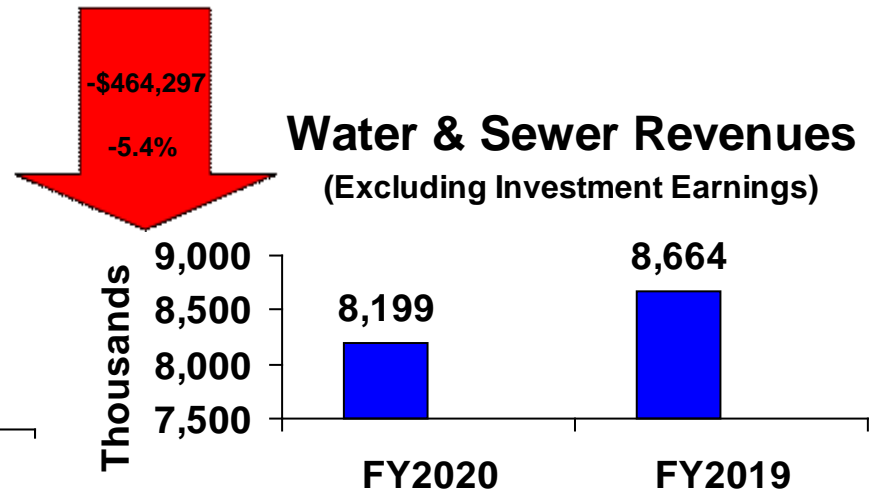
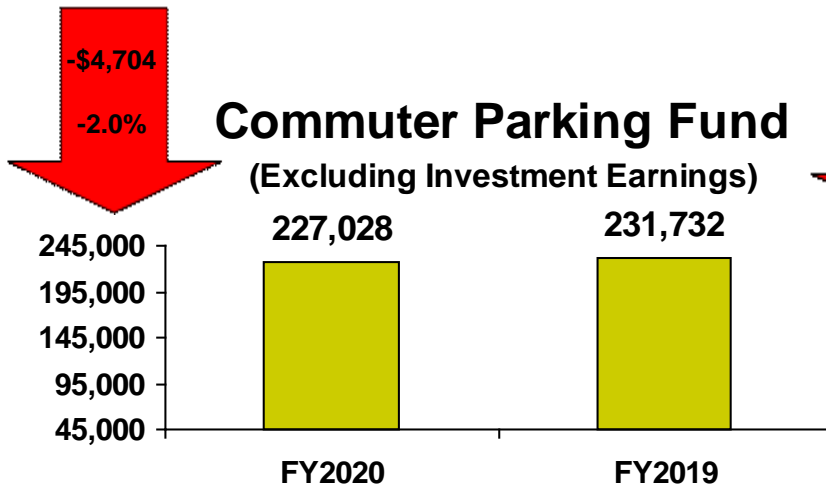
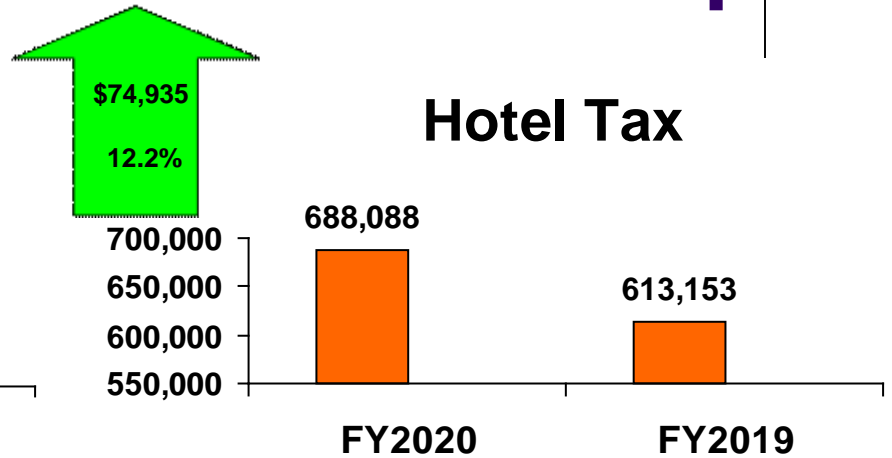
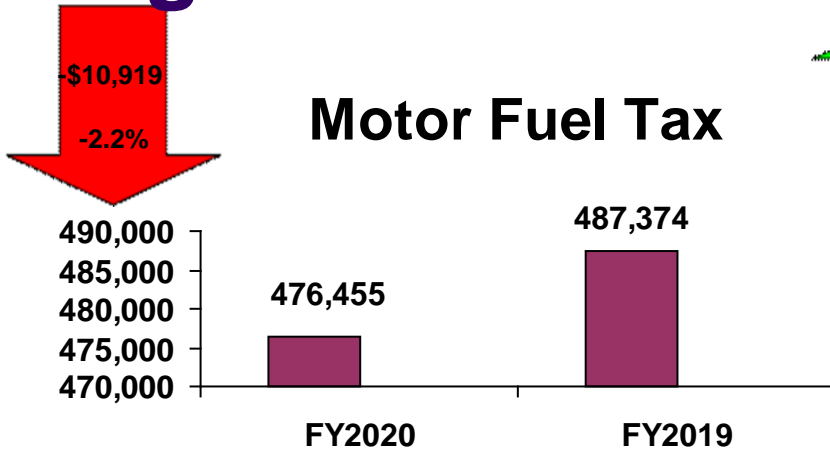
General Fund Revenues

(Excluding Investment Earnings)



Village of Tinley Park, Illinois

August 2019 YTD Revenues Recap



Village of Tinley Park, Illinois

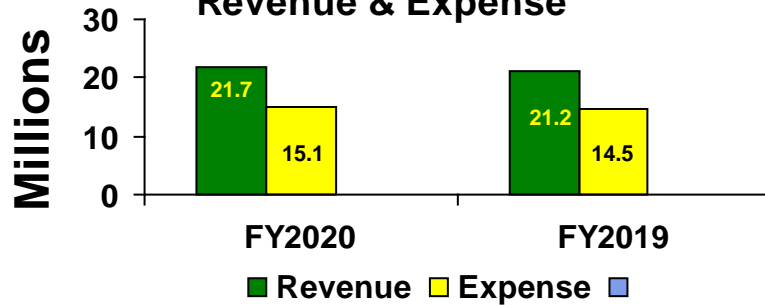
Revenue/Expense Summary

August 2019 Year to Date



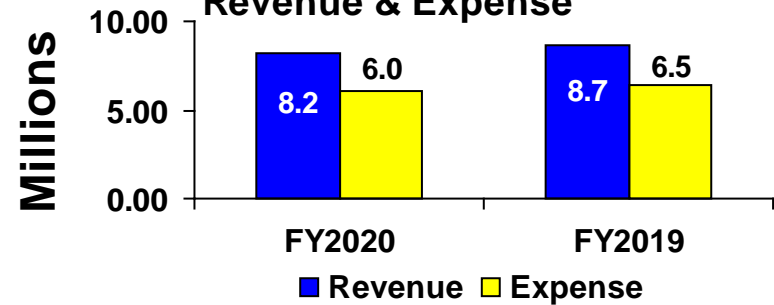
General Fund

Revenue & Expense



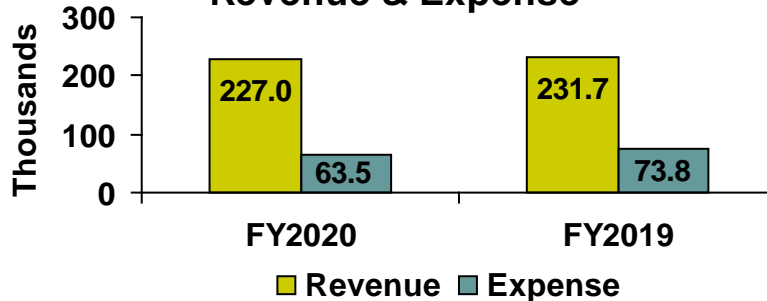
Water & Sewer Fund

Revenue & Expense



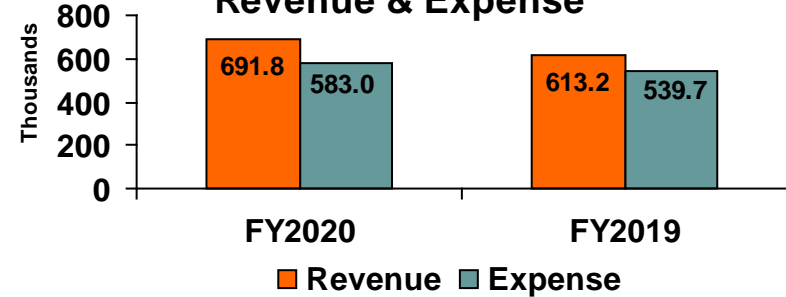
Commuter Parking Fund

Revenue & Expense

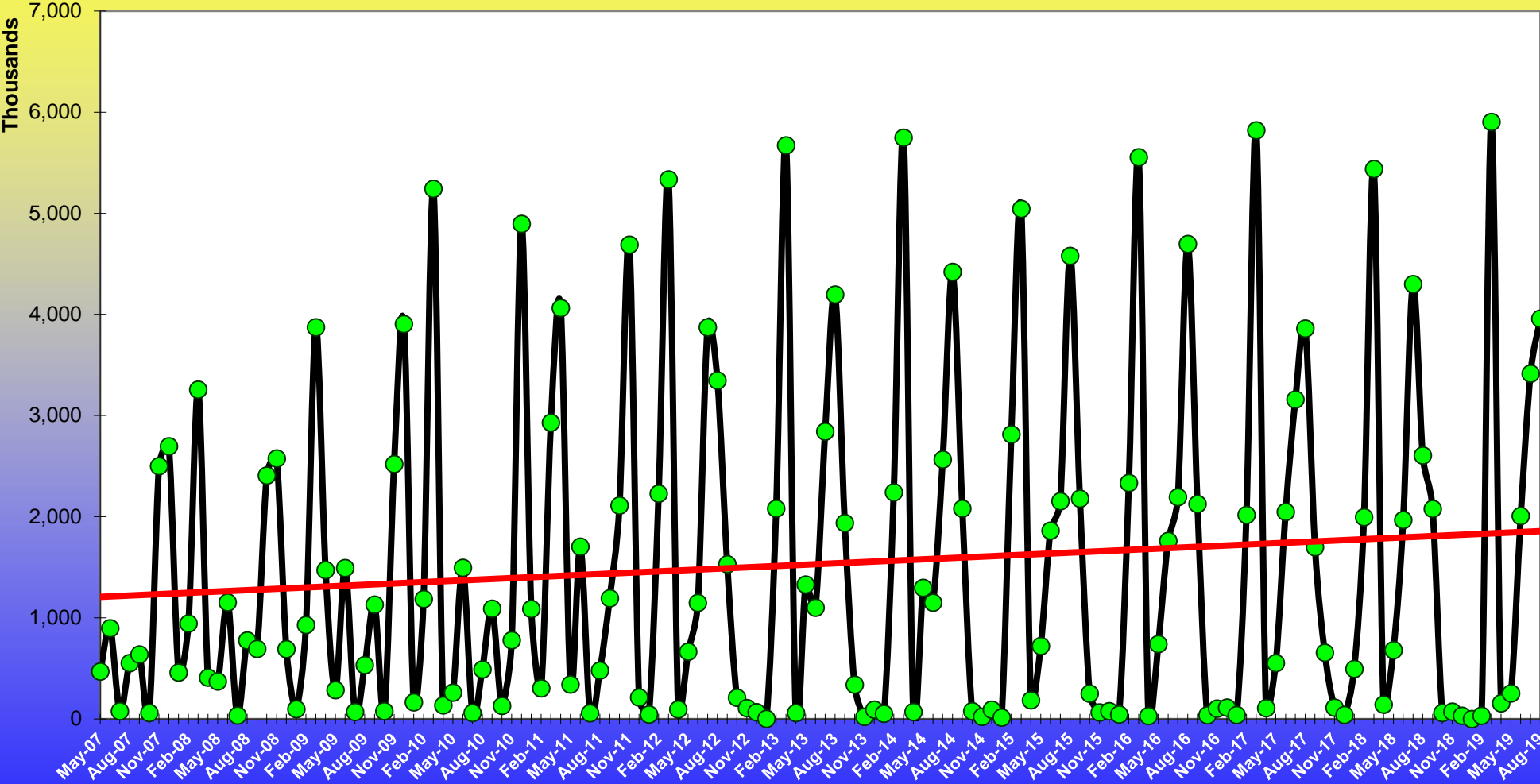


Hotel Tax Fund

Revenue & Expense

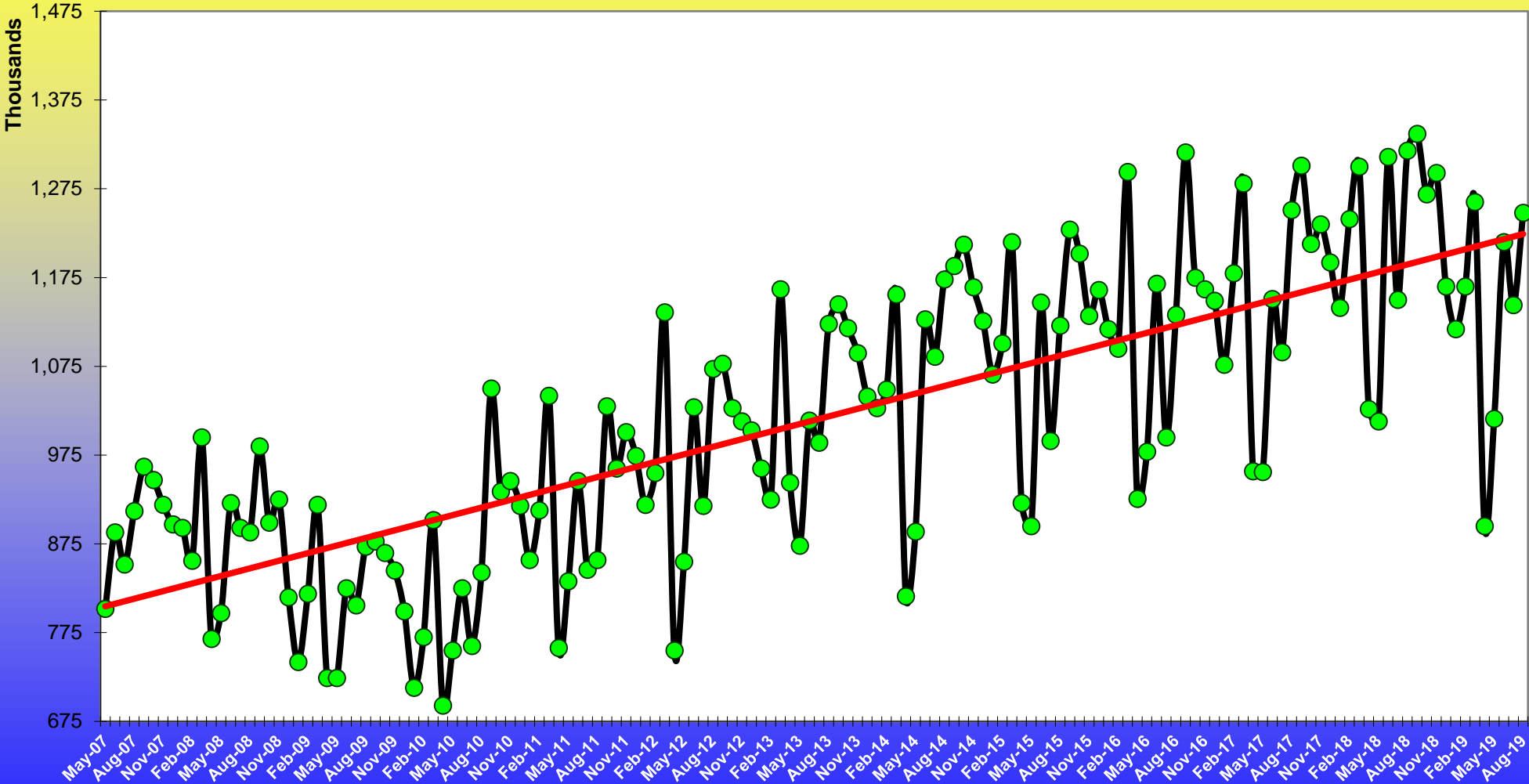


Village of Tinley Park Property Tax Revenues Monthly Fiscal Year 2008 to date



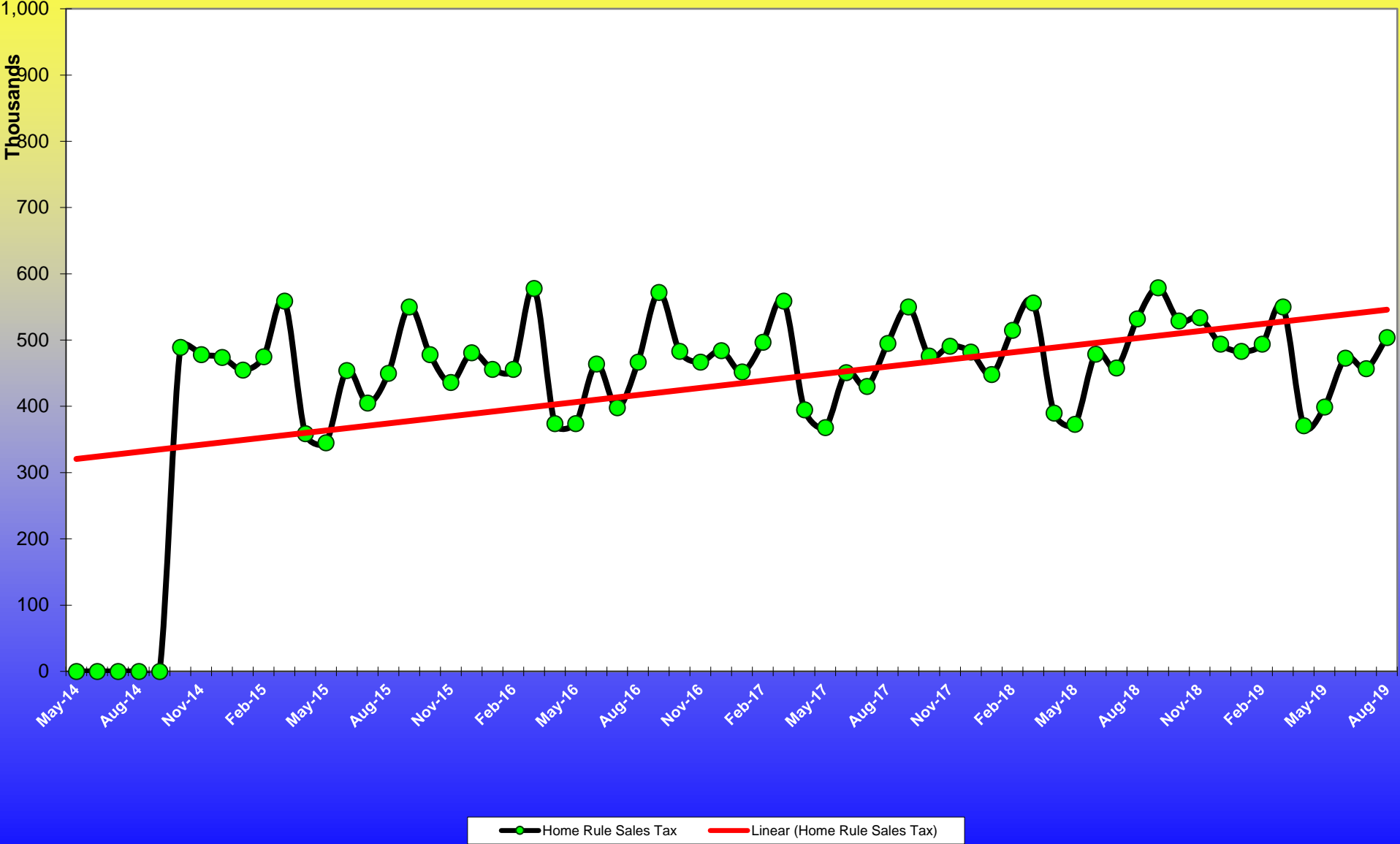
Property Tax Revenues
 Linear (Property Tax Revenues)

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

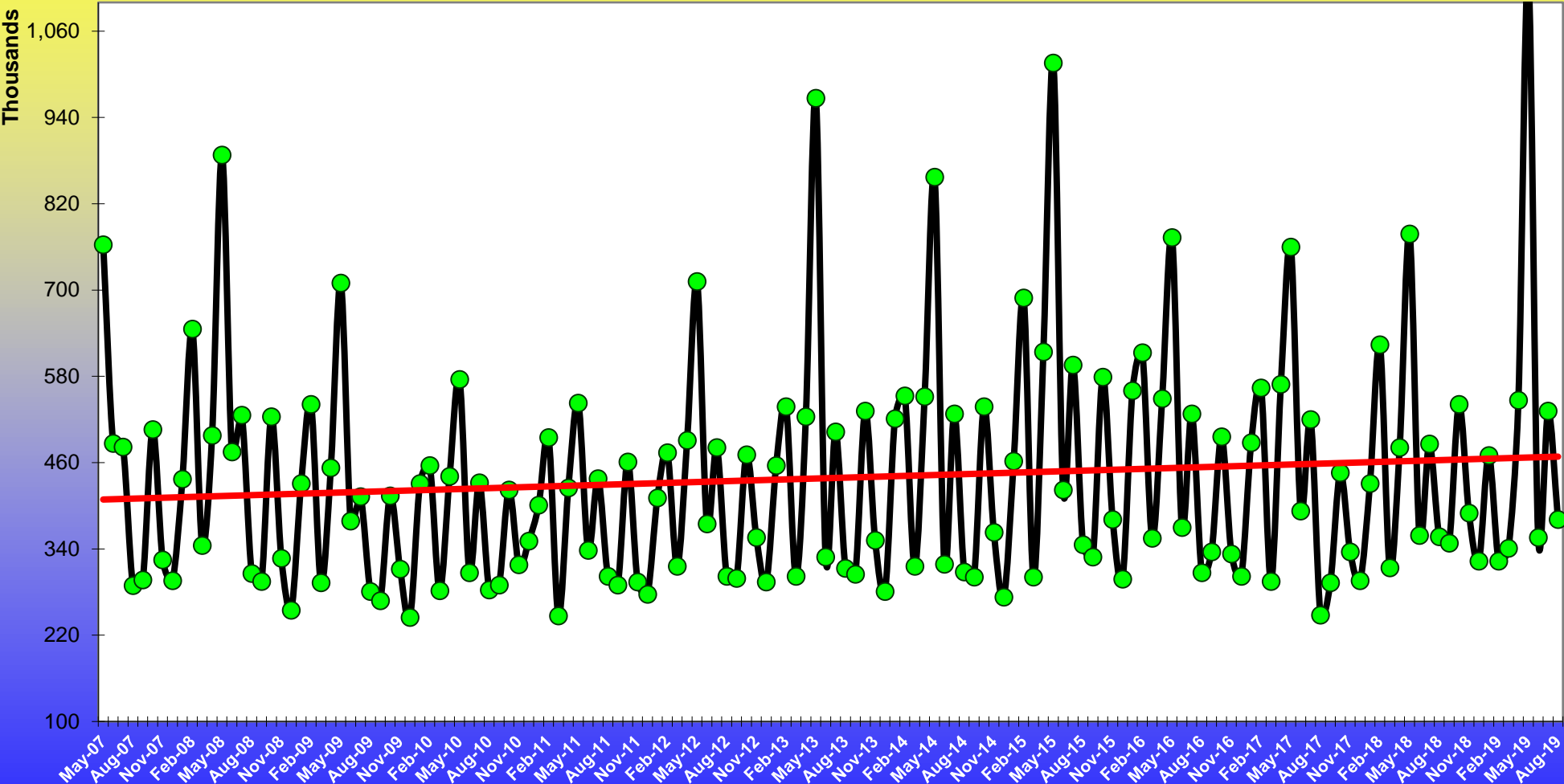


—●— Sales Tax Revenues — Linear (Sales Tax Revenues)

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

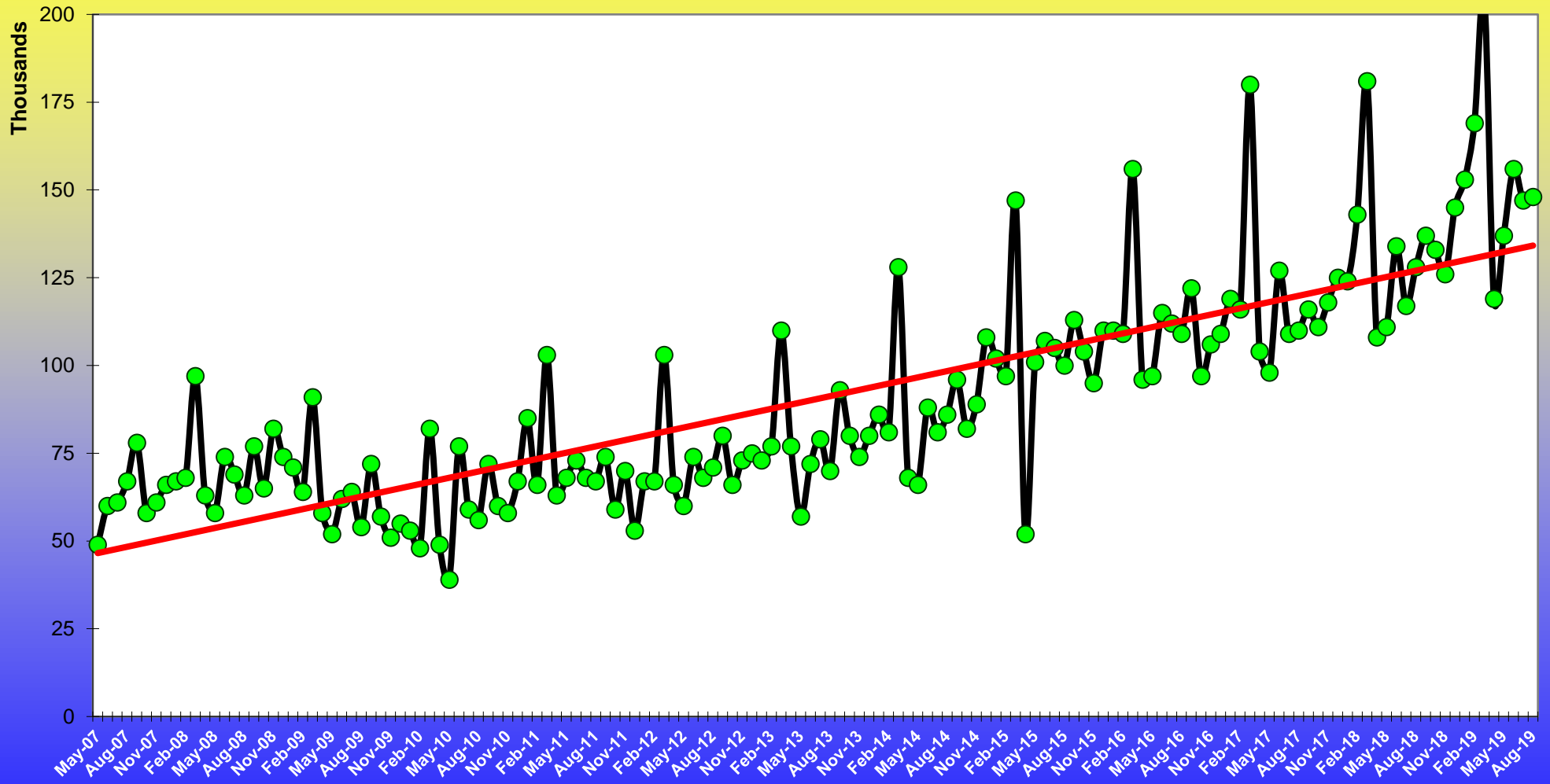


Village of Tinley Park Income Tax Revenues Monthly Fiscal Year 2008 to date



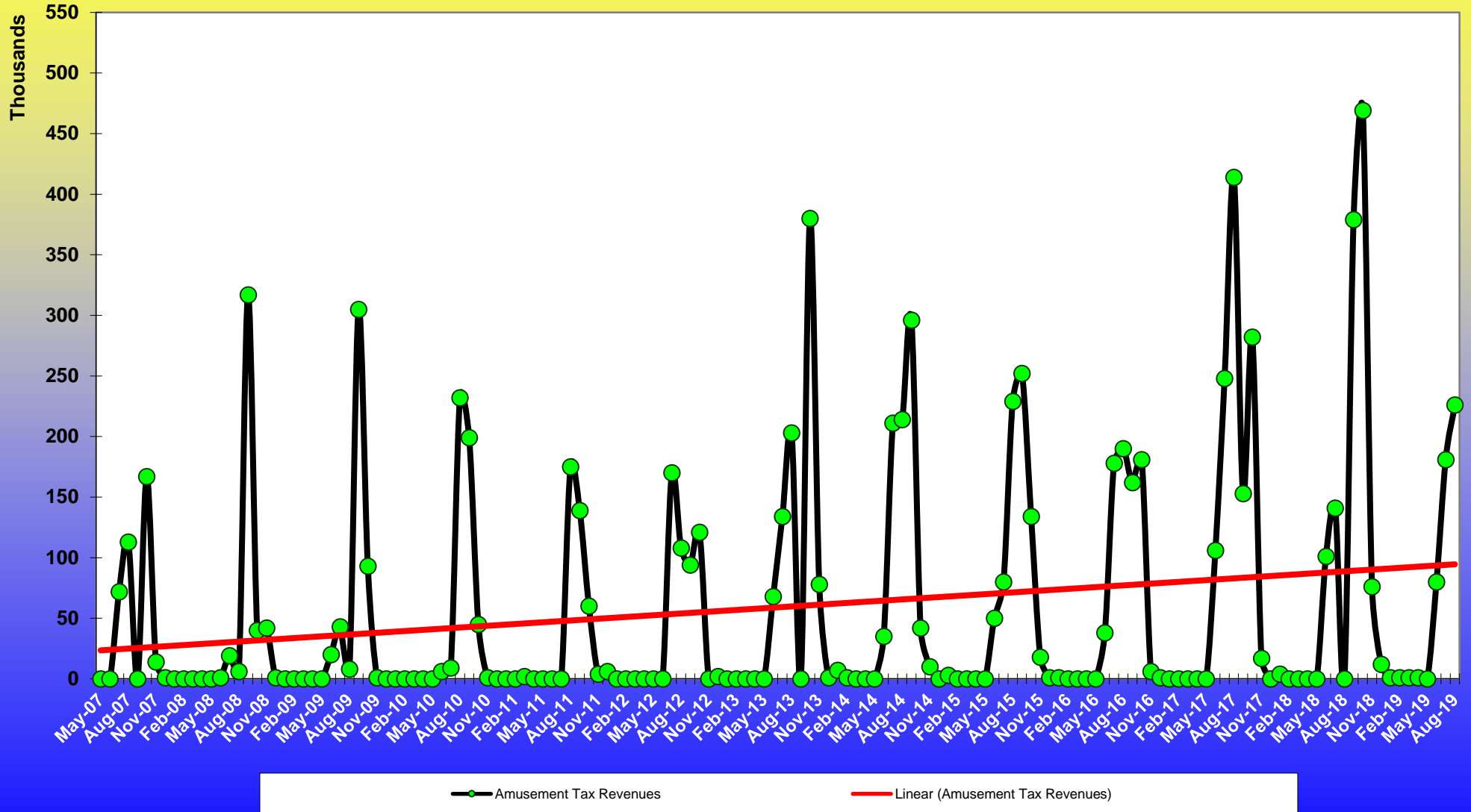
Income Tax Revenues Linear (Income Tax Revenues)

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

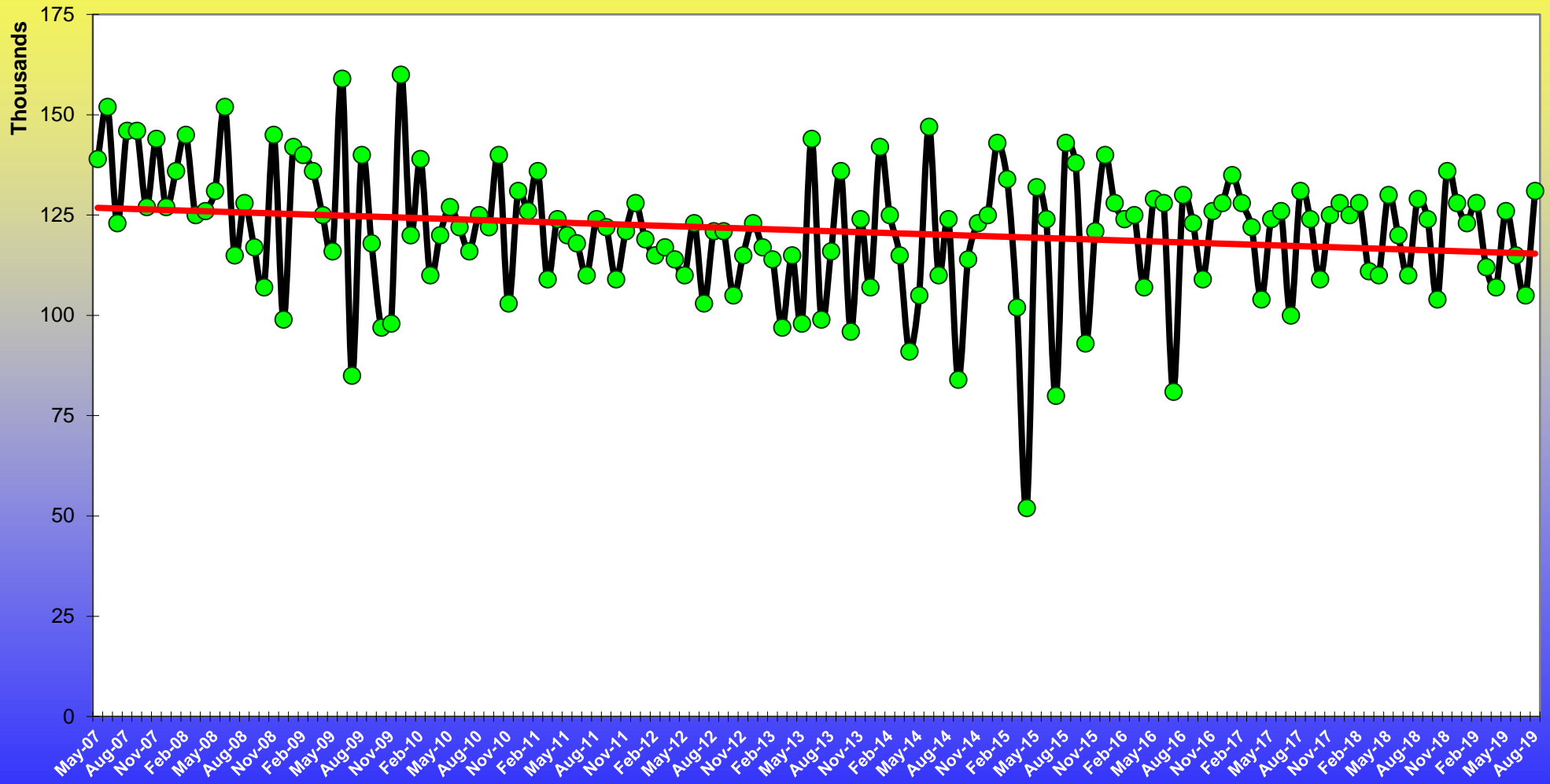


● Use Tax Revenues — Linear (Use Tax Revenues)

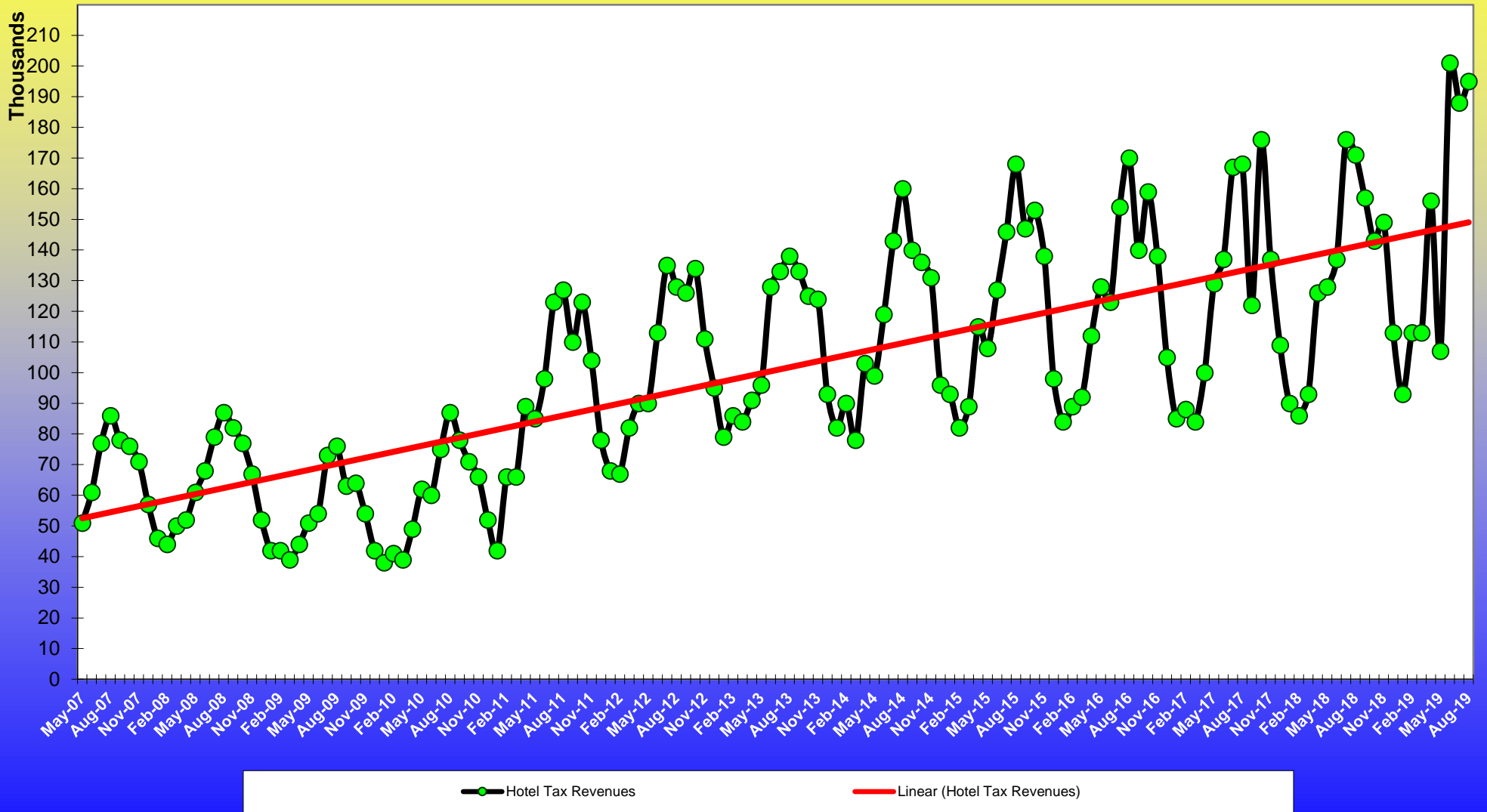
Village of Tinley Park Amusement Tax Revenues Monthly Fiscal Year 2008 to date



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



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



Village of Tinley Park, Illinois
 General Fund
 Monthly Comparative Revenue Report
 August 2019

Print date 9/5/2019

SOURCE	2018/2019	2019/2020	2018/2019	2019/2020	2018/2019	2019/2020	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					\$18,827,252	\$30,336,361			
RECEIPTS									
Current R/E Tax Levies	17,369,100	17,960,000	2,346,183	3,418,882	8,257,780	8,418,305	46.9%	160,525	1.9%
Prior Yrs R/E Tax Levies	(220,142)	0	(18,999)	(14,702)	(79,039)	(69,792)	#N/A	9,247	-11.7%
R/E Tax Levies Road/Brdg	563,674	577,000	50,923	67,888	288,088	291,702	50.6%	3,614	1.3%
Police Pension Tax Receipts	3,071,761	2,880,000	406,111	553,527	1,502,979	1,284,454	44.6%	(218,526)	-14.5%
Sales Tax - General	14,300,536	14,800,300	1,318,268	1,248,296	4,791,871	4,624,121	31.2%	(167,750)	-3.5%
Sales Tax - Home Rule	5,874,263	5,900,000	532,410	504,350	1,843,118	1,832,926	31.1%	(10,191)	-0.5%
Sales Tax - Incentive Agreements	0	0	0	0	0	0	#N/A	0	#N/A
Sales Tax-Out of State	1,676,541	1,800,000	127,661	147,990	489,953	587,966	32.7%	98,014	20.0%
Sales Tax-Photofinishing	0	0	0	0	0	0	#N/A	0	#N/A
State Income Tax	3,821,735	3,935,000	247,536	264,635	1,374,017	1,671,135	42.5%	297,118	21.6%
Income Tax Surcharge (1 & 2)	1,683,501	1,730,000	109,041	116,573	605,264	736,147	42.6%	130,883	21.6%
Vehicle License	0	0	0	0	0	0	#N/A	0	#N/A
Building Permits	411,809	503,000	36,182	31,868	159,707	170,391	33.9%	10,684	6.7%
Plan Review Fees	22,137	18,000	3,155	981	10,223	8,086	44.9%	(2,137)	-20.9%
Business License	324,368	316,000	2,503	3,228	71,880	71,018	22.5%	(862)	-1.2%
Video Gaming License	188,967	180,000	0	0	4,000	0	0.0%	(4,000)	-100.0%
Contractor's License	47,610	42,000	3,250	2,960	16,200	17,160	40.9%	960	5.9%
Fines/Fees	281,983	272,000	30,312	23,912	108,628	96,563	35.5%	(12,065)	-11.1%
Rebillables	80,003	50,000	13,161	5,655	24,980	12,131	24.3%	(12,849)	-51.4%
Amusement tax	1,181,103	1,000,000	0	226,058	242,327	487,252	48.7%	244,925	Over 100% +/-
Garage/Parking tax	0	0	0	0	0	0	#N/A	0	#N/A
Land Lease/Rental Income	161,065	162,000	10,123	7,368	34,415	38,951	24.0%	4,536	13.2%
Customs Seizures/FBI Reimb.	0	0	0	0	0	0	#N/A	0	#N/A
State Reimb	32,387	12,000	0	0	0	1,129	9.4%	1,129	#N/A
Replacement Tax	70,154	69,300	1,092	1,355	26,855	32,772	47.3%	5,918	22.0%
OTB Handle Tax	0	0	0	0	0	0	#N/A	0	#N/A
Video Gaming Tax	434,230	525,000	36,841	39,711	156,570	176,420	33.6%	19,849	12.7%
State Reimb - Emergency Mgmt.	74,412	25,000	0	0	0	0	0.0%	0	#N/A
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	60,481	25,000	2,176	0	9,198	4,069	16.3%	(5,129)	-55.8%
Investment Interest	260,893	313,000	28,672	1,808	92,902	5,184	1.7%	(87,718)	-94.4%
Investment Market Value Adj.	0	0	0	0	0	0	#N/A	0	#N/A
Transfer from Hotel/Motel Fund	706,620	850,000	48,720	98,836	243,223	301,331	35.5%	58,108	23.9%
Transfer from SSA#3 Fund	0	0	0	0	0	0	#N/A	0	#N/A
Transfer from Legacy TIF Fund	0	0	0	0	0	0	#N/A	0	#N/A
Transfer from OPA TIF Fund	500,000	0	0	0	0	0	#N/A	0	#N/A
Transfer from MSN TIF Fund	0	0	0	0	0	0	#N/A	0	#N/A
Transfer from MSS TIF Fund	350,000	0	0	0	0	0	#N/A	0	#N/A
Transfer from State Campus TIF	24,295	0	0	0	0	0	#N/A	0	#N/A
Miscellaneous	382,604	346,648	17,794	18,451	164,177	133,419	38.5%	(30,758)	-18.7%
Police Grants	6,566	6,000	2,668	0	5,081	1,830	30.5%	(3,251)	-64.0%
Miscellaneous Grants	32,584	0	0	23,050	0	43,050	#N/A	43,050	#N/A
Bus Services	20,685	20,650	2,141	5,441	6,383	11,279	54.6%	4,896	76.7%
Telecom Tax & IMF Tax	263,859	260,000	22,642	17,976	90,628	81,989	31.5%	(8,640)	-9.5%
Cable Franchise	1,020,022	1,004,000	188,273	194,072	444,244	447,870	44.6%	3,626	0.8%
Natural Gas Franchise Fee	49,379	48,000	0	0	0	0	0.0%	0	#N/A
Police Security Reimb	418,323	366,340	109,654	125,731	277,072	326,853	89.2%	49,781	18.0%
Total Receipts	55,547,511	55,996,238	5,678,493	7,135,897	21,262,722	21,845,711	39.0%	582,989	2.7%

YTD budget
 \$18,665,413 Total funds available

\$40,089,974 \$52,182,071

Percent of year
 completed
 33.3%

Village of Tinley Park, Illinois
 General Fund
 Monthly Comparative Expense Report
 August 2019

DEPT.	EXPENDITURES	2018/2019	2019/2020	2018/2019	2019/2020	2019/2020	PERCENT OF BUDGET EXPENDED	YEAR TO DATE EXPENDITURES INCR/DECR	PERCENT INCR/DECR	2018/2019 ACTUAL EXPENDITURES
		PRIOR YEAR CURRENT MONTH	CURRENT YEAR CURRENT MONTH	PRIOR YEAR YEAR TO DATE	CURRENT YEAR YEAR TO DATE					
11	Mayor & Trustees	19,864	19,242	72,090	82,197	279,663	29.4%	10,107	14.0%	30,135
12	Village Manager	57,178	60,252	257,764	285,739	962,702	29.7%	27,975	10.9%	65,644
13	Village Clerk	45,702	30,427	213,532	172,556	711,841	24.2%	(40,976)	-19.2%	46,906
14	General Overhead	141,548	87,594	650,402	303,659	2,569,300	11.8%	(346,743)	-53.3%	152,638
15	Finance	70,815	99,173	317,578	429,540	1,423,910	30.2%	111,962	35.3%	81,315
16	Information Technology	59,339	91,929	260,396	334,900	1,263,216	26.5%	74,504	28.6%	70,511
17	Police	1,030,636	1,289,514	5,055,858	5,496,552	17,229,323	31.9%	440,694	8.7%	1,103,799
19	Fire Department	295,414	331,884	1,328,698	1,447,202	5,072,131	28.5%	118,504	8.9%	479,627
20	Fire Prevention	75,500	81,029	321,066	326,912	1,054,820	31.0%	5,846	1.8%	83,039
21	Emergency Management	240,163	288,999	859,310	957,107	3,325,050	28.8%	97,797	11.4%	273,832
23	Road & Bridge	307,404	365,724	1,416,863	1,477,128.27	6,417,690	23.0%	60,265	4.3%	446,245
24	Electrical	65,361	90,142	300,312	310,585	1,092,731	28.4%	10,274	3.4%	94,074
25	Municipal Buildings	131,289	145,143	407,676	383,752	1,649,674	23.3%	(23,924)	-5.9%	133,315
33-000	Community Dev.-Administration	29,141	23,338	61,605	89,250	168,038	53.1%	27,645	44.9%	26,630
33-300	Community Dev.-Bldg Dept (Ins	85,537	75,695	385,503	388,085	1,480,715	26.2%	2,582	0.7%	110,660
33-310	Community Dev.-Planning Dept	28,555	19,751	120,411	88,571	565,791	15.7%	(31,840)	-26.4%	34,294
33-320	Community Dev.-Economic Dev	18,965	7,295	90,317	107,146	310,091	34.6%	16,829	18.6%	19,812
35	Marketing/Communications	49,849	101,123	277,462	338,391	1,201,835	28.2%	60,928	22.0%	68,067
41-040	Civil Service Commission	1,028	1,625	12,244	12,948	57,740	22.4%	703	5.7%	10,217
41-044	Environmental Commission	205	177	1,007	779	7,450	10.5%	(228)	-22.6%	187
41-045	Economic/Commerical Commis:	376	239	4,126	1,043	14,700	7.1%	(3,083)	-74.7%	126
41-046	Community Resources	1,142	1,220	7,200	4,507	51,160	8.8%	(2,693)	-37.4%	8,448
41-047	Zoning Board of Appeals (ZBA)	242	33	614	388	2,915	13.3%	(225)	-36.8%	0
41-048	Long Range Planning (LRPC)	482	547	1,110	1,062	10,010	10.6%	(48)	-4.3%	124
41-050	Veterans Commission	187	211	1,163	555	24,830	2.2%	(608)	-52.3%	255
41-054	Historic Preservation (HPC)	81	0	81	0	10,165	0.0%	(81)	-100.0%	0
41-056	Senior Services Commission	3,701	2,697	11,945	13,697	51,450	26.6%	1,752	14.7%	6,540
41-057	Sister City Commission	3	493	67	1,643	2,100	78.2%	1,576	Over 100% +/-	79
42	Village Bus Services	2,832	2,989	11,635	13,339	56,750	23.5%	1,704	14.7%	5,395
53	Pace Bus Services	7,358	7,100	30,152	36,933	100,860	36.6%	6,780	22.5%	8,536
58	Main Street 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	787,750	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	1,730,000	0.0%	0	#N/A	0
96	Transfer to Debt Service	0	0	25,464	8,756	350,000	2.5%	(16,707)	-65.6%	0
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	40,000	0	0	#DIV/0!	(40,000)	-100.0%	0
96	Transfer to Police Pension	406,111	553,527	1,502,979	1,284,454	2,880,000	44.6%	(218,526)	-14.5%	23,420
96	Transfer to Mainstreet Developr	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	421,299	690,966	421,299	690,966	1,677,750	41.2%	269,667	64.0%	0
98	Contingency	50,000	0	54,654	5,400	250,000	2.2%	(49,254)	-90.1%	528
Total		3,667,309	4,470,077	14,522,580	15,095,741	54,844,151	27.5%	573,162	4.0%	3,384,402

Village of Tinley Park, Illinois
 Water & Sewer Revenue
 Monthly Comparative Revenue Report
 August 2019

SOURCE	2018/2019 ACTUAL	2019/2020 BUDGET	2018/2019 PRIOR YEAR CURRENT MONTH	2019/2020 CURRENT YEAR CURRENT MONTH	2018/2019 PRIOR YEAR YEAR TO DATE	2019/2020 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					\$9,363,439	\$11,188,688			
RECEIPTS									
Route Consumption	12,856,193	14,353,500	1,193,214	1,079,747	4,114,682	3,981,707	27.7%	(132,975)	-3.2%
Sewer Transmission	2,066,685	2,220,780	176,553	173,442	685,741	678,946	30.6%	(6,795)	-1.0%
Sewer Treatment - MWRD	822,489	825,000	207,217	206,911	413,520	412,494	50.0%	(1,026)	-0.2%
Sewer Treatment - Frankfort	403,145	460,000	97,173	120,786	184,833	238,012	51.7%	53,180	28.8%
Sewer Treatment - Amer.Wtr.	714,234	710,000	177,365	177,993	354,747	429,492	60.5%	74,745	21.1%
Misc. Consumption	4,777	9,000	0	0	3,813	972	10.8%	(2,841)	-74.5%
Sewer Tap	1,550	1,500	50	50	450	450	30.0%	0	0.0%
Water Tap	6,000	5,000	150	900	1,500	3,300	66.0%	1,800	Over 100% +/-
Water Meters	31,934	27,500	1,250	1,596	9,033	8,988	32.7%	(46)	-0.5%
Construction Water	3,952	3,500	124	124	1,235	1,112	31.8%	(124)	-10.0%
Turn On Fees	7,325	6,300	725	4,450	2,300	6,200	98.4%	3,900	Over 100% +/-
Investment Interest	126,437	115,000	10,285	0	39,072	0	0.0%	(39,072)	-100.0%
Investment Market Value Adj.	0	0	0	0	0	0	#N/A	0	#N/A
Insurance Reimbursement	5,781	0	0	0	0	0	#N/A	0	#N/A
Miscellaneous	20,132	1,000	75	475	575	1,325	132.5%	750	Over 100% +/-
Water Resales - New Lenox	6,687,538	6,700,000	810,945	762,011	2,618,429	2,233,721	33.3%	(384,708)	-14.7%
Water Resales - Amer.Wtr.	798,752	805,000	71,434	75,708	272,769	202,611	25.2%	(70,158)	-25.7%
Bond Refinancing						0			
Total Receipts	24,556,924	26,243,080	2,746,560	2,604,194	8,702,699	8,199,331	31.2%	(503,368)	-5.8%
		YTD budget \$8,747,693	Total Funds Available		\$18,066,138	\$19,388,019			Percent of year completed 33.3%

Village of Tinley Park, Illinois
 Commuter Parking Lots
 Monthly Comparative Revenue Report
 August 2019

SOURCE	2018/2019 ACTUAL	2019/2020 BUDGET	2018/2019 PRIOR YEAR CURRENT MONTH	2019/2020 CURRENT YEAR CURRENT MONTH	2018/2019 PRIOR YEAR YEAR TO DATE	2019/2020 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					\$1,187,925	\$1,480,249			
RECEIPTS									
Coins - 80th Avenue North	114,716	118,000	10,823	9,384	40,390	37,576	31.8%	(2,813)	-7.0%
Coins - 80th Avenue South	180,399	180,000	16,173	15,142	61,497	59,111	32.8%	(2,386)	-3.9%
Coins - Hickory	23,351	24,000	2,098	1,948	8,132	7,223	30.1%	(909)	-11.2%
Coins - Timber Drive	0	0	0	0	0	0	#N/A	0	#N/A
Tokens - Commuter Daily Lot	232,200	220,000	19,200	21,390	75,150	82,290	37.4%	7,140	9.5%
Permits - Oak Park Ave	11,220	10,500	90	0	3,060	2,340	22.3%	(720)	-23.5%
Permits - Beatty Lot	92,178	90,000	1,356	395	21,897	21,414	23.8%	(483)	-2.2%
Permits - South Street	36,992	36,000	180	90	8,550	7,740	21.5%	(810)	-9.5%
Permits - Hickory	0	0	0	0	0	155	#N/A	155	#N/A
Permits - Municipal	0	0	0	0	0	0	#N/A	0	#N/A
Permits - Church Lot	1,980	1,800	0	0	450	360	20.0%	(90)	-20.0%
Fines - Oak Park Ave	2,350	2,000	250	175	1,100	750	37.5%	(350)	-31.8%
Fines - Beatty Lot	2,300	1,200	250	144	825	394	32.9%	(431)	-52.2%
Fines - South Street	625	500	25	25	325	75	15.0%	(250)	-76.9%
Fines - Hickory	1,875	1,000	150	75	600	350	35.0%	(250)	-41.7%
Fines - Municipal	0	0	0	0	0	25	#N/A	25	#N/A
Fines - Church Lot	75	50	25	0	25	0	0.0%	(25)	-100.0%
Fines - 80th Avenue North	11,875	7,000	925	750	4,025	3,325	47.5%	(700)	-17.4%
Fines - 80th Avenue South	14,307	8,000	1,300	975	5,706	3,900	48.8%	(1,806)	-31.7%
Lease Income	0	0	0	0	0	0	#N/A	0	#N/A
Investment Interest	13,785	12,000	1,419	0	70	0	0.0%	(70)	-100.0%
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	740,227	712,050	54,264	50,492	231,802	227,028	31.9%	(4,774)	-2.1%
		YTD budget \$237,350	Total Funds Available		\$1,419,727	\$1,707,277			Percent of year completed 33.3%

Village of Tinley Park, Illinois
 Monthly Selected Revenue Summary
 August-19

CONFIDENTIAL

					FY 2020 Year to Date Current to Prior Year Comparison				FY 2020 Actual versus Budget Comparison (Note 1)			
	FY 2020 Aug-19	FY 2019 Aug-18	Dollars Difference	Percent Change	Through Aug-19	Through Aug-18	Dollars Difference	Percent Change	Year to Date Actual	Year to Date Budget	Dollars Difference	Percent Change
Sales Taxes	\$1,248,000	\$1,318,000	(\$70,000)	-5.3%	\$4,624,000	\$4,792,000	(168,000)	-3.5%	\$4,624,000	\$4,933,000	(\$309,000)	-6.3%
Home Rule Sales Tax	\$504,000	\$532,000	(\$28,000)	-5.3%	\$1,833,000	\$1,843,000	(10,000)	-0.5%	\$1,833,000	\$1,967,000	(\$134,000)	-6.8%
Income Taxes	381,000	357,000	24,000	6.7%	2,407,000	1,979,000	428,000	21.6%	2,407,000	1,805,000	602,000	33.4%
Property Taxes	3,958,000	2,733,000	1,225,000	44.8%	9,633,000	9,690,000	(57,000)	-0.6%	9,633,000	6,947,000	2,686,000	38.7%
Motor Fuel Tax	131,000	129,000	2,000	1.6%	476,000	487,000	(11,000)	-2.3%	476,000	481,000	(5,000)	-1.0%
Hotel Tax	195,000	171,000	24,000	14.0%	688,000	613,000	75,000	12.2%	688,000	575,000	113,000	19.7%
Commuter Parking Fund	50,000	53,000	(3,000)	-5.7%	227,000	232,000	(5,000)	-2.2%	227,000	233,000	(6,000)	-2.6%
Water & Sewer Revenues	2,604,000	2,736,000	(132,000)	-4.8%	8,199,000	8,664,000	(465,000)	-5.4%	8,199,000	4,799,000	3,400,000	70.8%
General Fund Revenues	7,134,000	5,650,000	1,484,000	26.3%	21,841,000	21,178,000	663,000	3.1%	21,841,000	18,561,000	3,280,000	17.7%

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

Note 2 - FY2020 Budget Assumptions as Change over FY2019 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 - FY2020 Capita Projections

	Tinley	IML Dec-17	IML Feb-18	IML May-18	IML Sep-18	IML Apr-18	IML Sep-19
Income Taxes	86.22	95.80	89.00	95.22	94.87	90.70	94.87
Motor Fuel Taxes	25.22	25.75	25.55	25.25	25.25	25.43	25.25
Use Tax	26.54	26.30	26.75	27.50	27.50	25.94	27.50

For Internal Use Only

Village of Tinley Park, Illinois
Summary of Building Impact Fees Collected
on behalf of Other Governmental Bodies
As of May 31, 2019

IMPACT - Print date 9/5/2019

	Current Year to Date	Cummulative Total
Park Districts		
Tinley Park Park District	\$2,550.00	\$1,777,314.95
Frankfort Square Park District	0.00	43,750.00
Mokena Community Park District	0.00	31,775.00
Fire Protection		
Tinley Park Fire Department	1,100.00	1,297,862.03
Fire Station	0.00	755,954.29
Tinley Park Public Library	4,425.00	1,180,570.00
Tinley Park ESDA	300.00	202,223.00
Village of Frankfort Transportation	6,427.81	87,037.22
Elementary School Districts		
Kirby (140)	0.00	1,011,250.00
Kirby - accelerated	13,600.00	7,303,761.89
Arbor Park (145)	0.00	5,810.00
Community Consolidated (146)	800.00	382,970.00
Rich Township (159)	0.00	576,600.00
Summit Hill (161)	23,416.77	5,397,548.51
High School Districts		
LincolnWay (210)	3,624.05	908,623.07
Rich Township (227)	0.00	288,400.00
Bremen (228)	400.00	111,350.00
Consolidated (230)	600.00	416,425.00
Totals	\$57,243.63	\$21,779,224.96

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