

NOTICE OF STANDING

COMMITTEE MEETINGS

Scheduled for
Tuesday, October 22, 2019,
beginning at 6:30 p.m. in

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

Finance Committee
Community Development
Marketing 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, October 22, 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 SEPTEMBER 24, 2019.
3. REVIEW SEPTEMBER FINANCE REPORT.
4. RECEIVE COMMENTS FROM THE PUBLIC.

ADJOURNMENT

KRISTIN A. THIRION
VILLAGE CLERK

MINUTES
Meeting of the Finance Committee
September 24, 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: None

Staff Present: P. Carr, Assistant Village Manager
E. Scholz, Senior Accountant
C. Frankenfield, Finance
L. Valley, Executive Assistant to the Manager and Trustees
L. Godette, Deputy Village Clerk
L. Carollo, Commission/Committee Secretary

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

Item #2 – CONSIDER APPROVAL OF THE MINUTES OF THE SPECIAL FINANCE COMMITTEE MEETING HELD ON AUGUST 27, 2019 – Motion was made by Chairman Galante, seconded by Trustee Mueller, to approve the minutes of the Special Finance Committee meeting held on August 27, 2019. Vote by voice call. Chairman Galante declared the motion carried.

Item #3 – RECEIVE AUGUST FINANCE REPORT - C. Frankenfield of the Finance Department with the assistance of E. Scholz, Senior Accountant presented a revenues update for August 2019 - Fiscal Year 2020, Month 4. 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 – RECEIVE COMMENTS FROM THE PUBLIC - No comments from the public.

ADJOURNMENT

Motion was made by Chairman Galante, seconded by Trustee Berg, to adjourn this meeting of the Finance Committee. Vote by voice call. Chairman Galante declared the motion carried and adjourned the meeting at 7:10 p.m.



MEMORANDUM



TO: Village Board

16 October 2019

FROM: Brad L. Bettenhausen, Treasurer

RE: Revenues update - September 2019 - Fiscal Year 2020, Month 5

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 – September reporting – June sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	1,308,003	5,932,049
Last Fiscal Year	1,337,127	6,128,886
Dollars change	-29,124	-196,837
Percent change	-2.2%	-3.2%

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). Three of the last twelve months have established new highs.

Nine of the past ten 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 – September reporting – June sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	564,147	2,397,073
Last Fiscal Year	579,331	2,422,448
Dollars change	-15,184	-25,375
Percent change	-2.6%	-1.1%

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). Five of the last twelve months have established new highs.

Seven of the past Eight 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 - September reporting – June sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	150,447	738,413
Last Fiscal Year	136,719	626,672
Dollars change	13,728	111,741
Percent change	10.0%	17.8%

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 – September reporting (share of taxes collected in August)

	This Month	Fiscal Year to Date
This Fiscal Year	337,388	2,744,670
Last Fiscal Year	348,005	2,327,286
Dollars change	-10,617	417,384
Percent change	-3.1%	17.9%

The high water mark for this month’s receipts occurred last year (2018). 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

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 \$446,000 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 \$412,000 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 \$23,000 greater than the same point in time 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 - September activity reporting

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

	This Month	Fiscal Year to Date
This Fiscal Year	40,590	206,329
Last Fiscal Year	38,076	188,676
Dollars change	2,514	17,653
Percent change	6.6%	9.4%

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 145 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 16 September 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; local license 30 Sep 2019 – 5VGT]

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]

Primal Cut Steakhouse; 17344 OPA [State approved 16 Sep 2019]

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

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

Union Bar & Grill; 17821 80th Ave [State application 14 Aug 2019]

Other Funds:

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

	This Month	Fiscal Year to Date
This Fiscal Year	104,067	580,522
Last Fiscal Year	123,951	611,325
Dollars change	-19,884	-30,803
Percent change	-16.0%	-5.0%

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.

Seven of the past nine 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.

Transportation Renewal Fund - September reporting (share of taxes collected in August)

	This Month	Fiscal Year to Date
This Fiscal Year	84,493	84,493
Last Fiscal Year		
Dollars change	84,493	84,493
Percent change	100%	100%

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. The funds are restricted to roadway maintenance activities in the same manner as the regular Motor Fuel Tax. September 2019 was the first month we received the new "Transportation Renewal Fund" distributions. Obviously, there will be no comparative information until after at least twelve months of receipts. It is currently too early to determine a trending pattern for this new revenue source.

Commuter Parking

The number of daily pay spaces utilized for September 2019 were up nearly 5% compared to the same month of the prior year. Year to date, space utilization reflected a small 1% 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 13,800 tokens have been sold monthly this fiscal year. An average of nearly 13,600 tokens have been used each month for parking during this fiscal year. There are approximately 34,700 unused tokens outstanding at the end of the current reporting period. This outstanding "inventory" represents approximately 2.6 months of potential future token usage.

The private commuter parking lot on South Street, across from the Oak Park Avenue station, closed in September 2019 in preparation for construction to begin on the long awaited Boulevard at Central Station project. We believe this has contributed to increased utilization of the Village's daily fee and permit lots at both stations as the customers of that lot seek other accommodation. As anticipated, we have experienced an increase in scofflaws following the closure. Unfortunately, due to perceptions that certain commuter lots are "too far away" we have not seen as large an increase in parking permits as should occur.

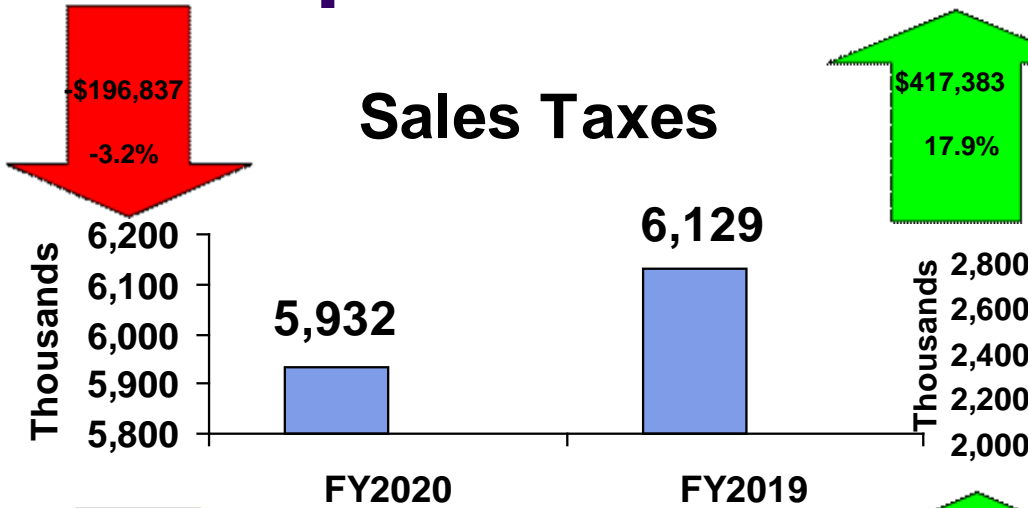
It should be kept in mind that Commuter Parking fee revenues, at a daily rate of \$1.50, both individually and collectively are relatively minor comparatively to the other revenue items discussed in this memo.

Village of Tinley Park, Illinois

Sep 2019 YTD Revenues Recap

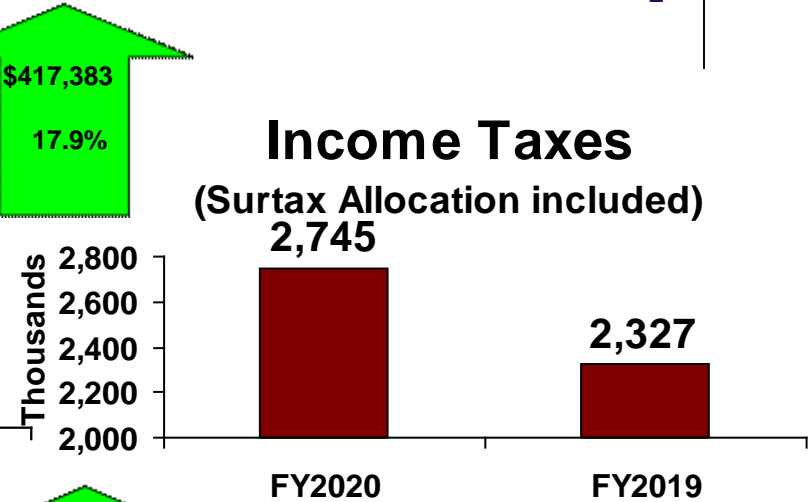


Sales Taxes



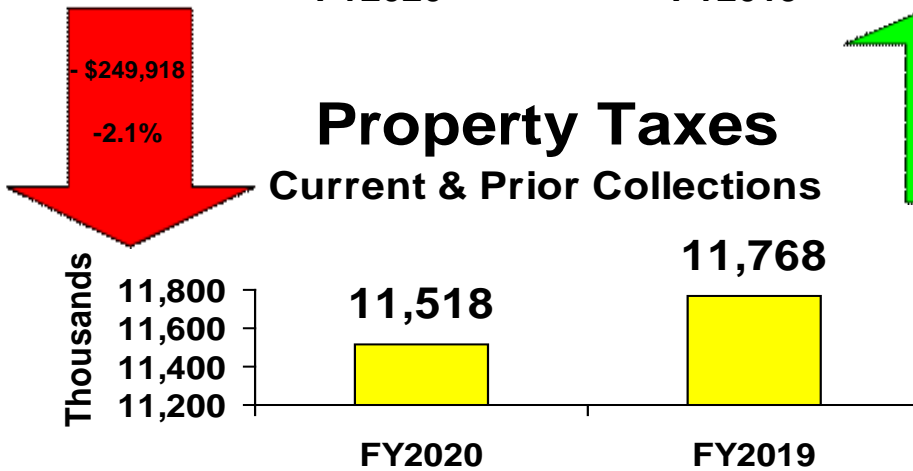
Income Taxes

(Surtax Allocation included)



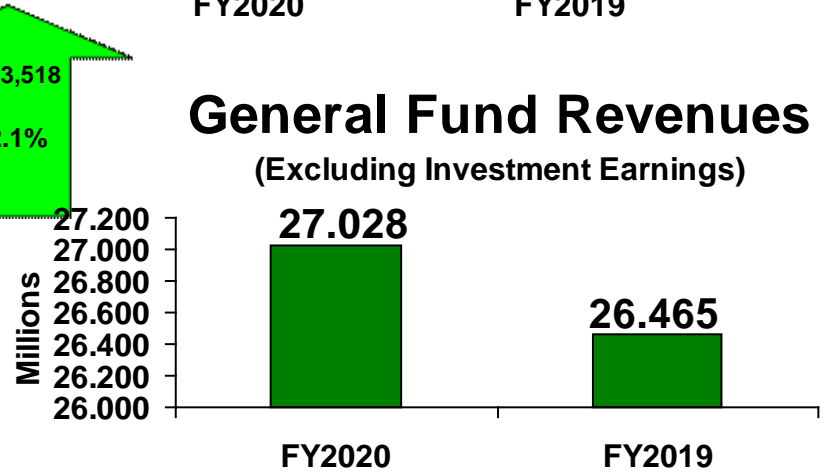
Property Taxes

Current & Prior Collections



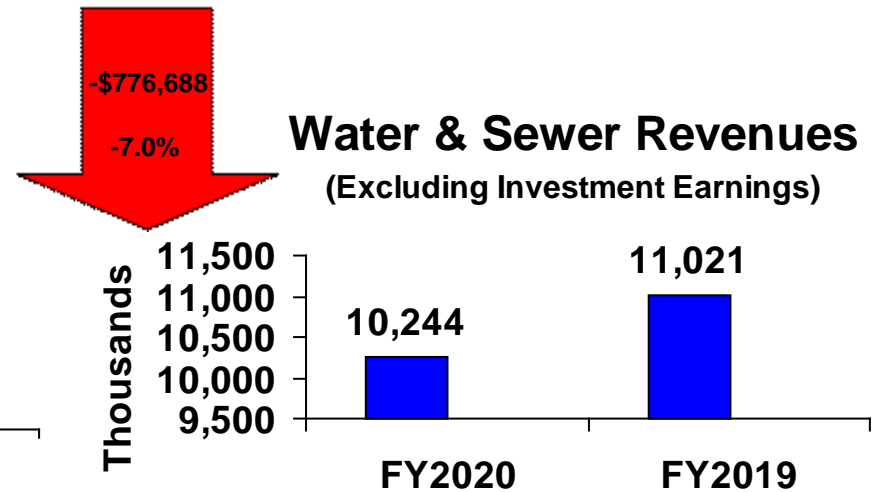
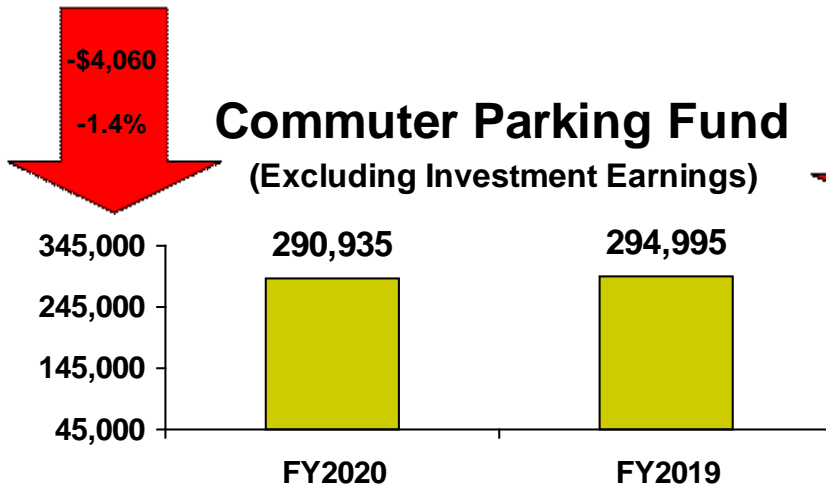
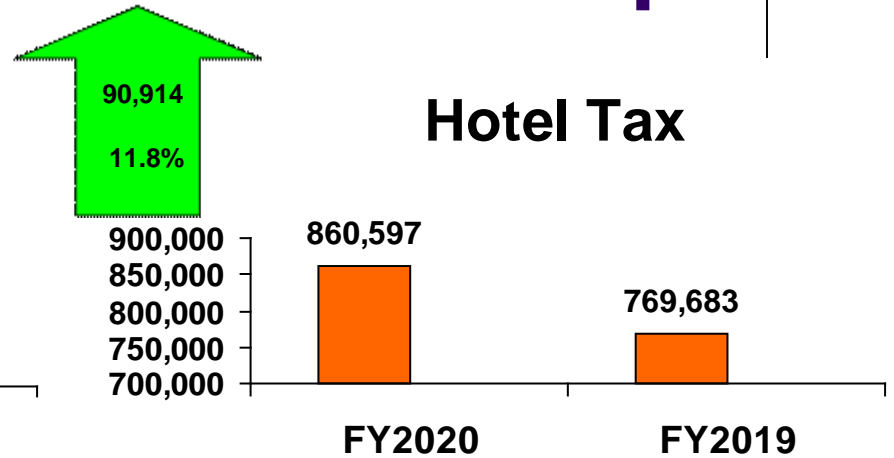
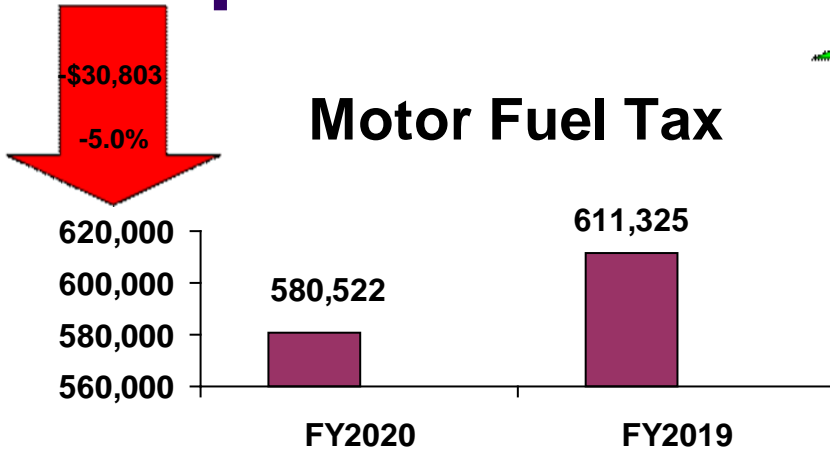
General Fund Revenues

(Excluding Investment Earnings)



Village of Tinley Park, Illinois

Sep 2019 YTD Revenues Recap



Village of Tinley Park, Illinois

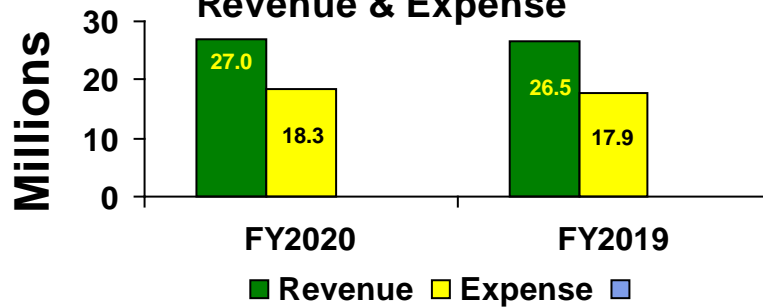
Revenue/Expense Summary

Sep 2019 Year to Date



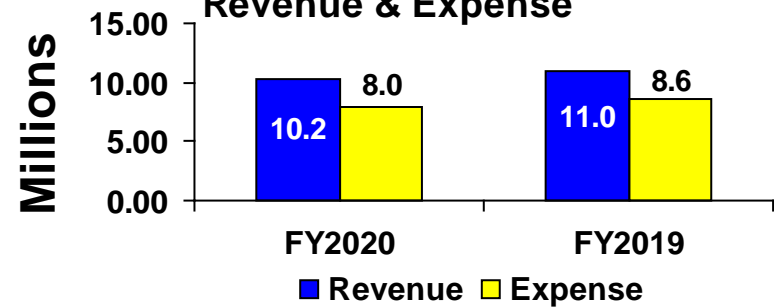
General Fund

Revenue & Expense



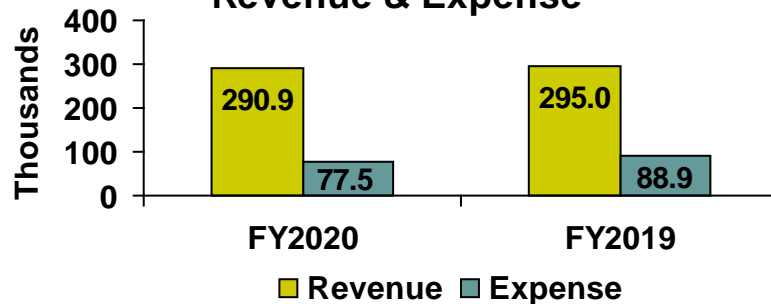
Water & Sewer Fund

Revenue & Expense



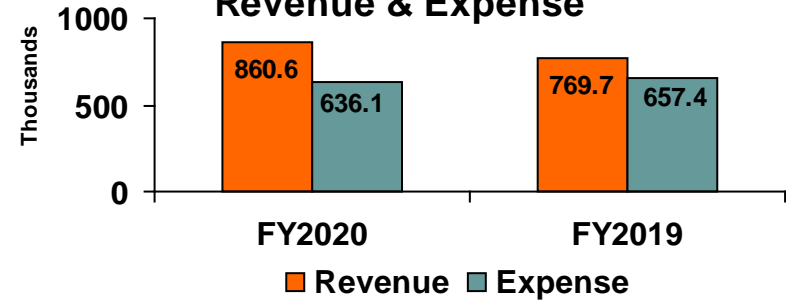
Commuter Parking Fund

Revenue & Expense

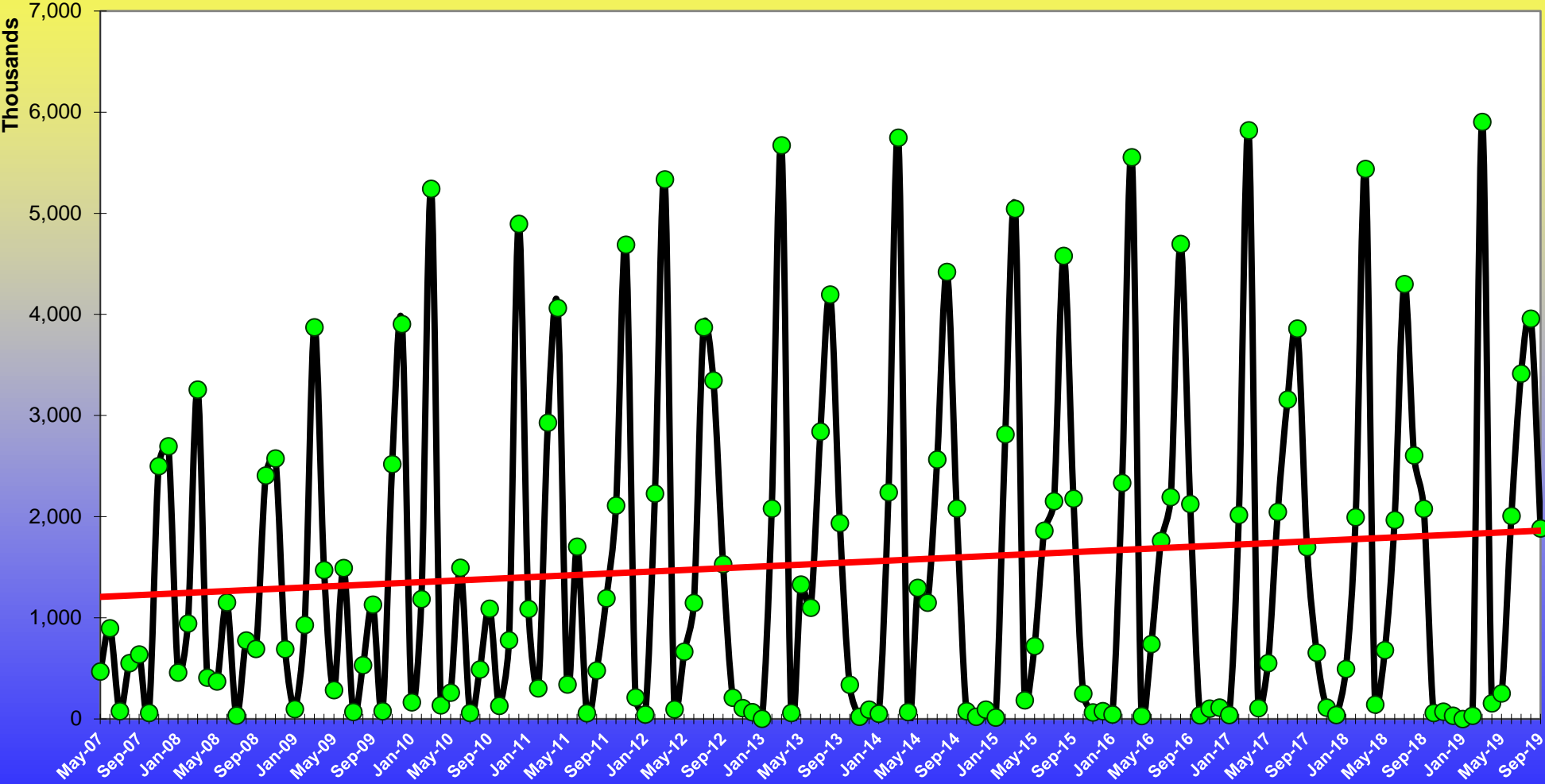


Hotel Tax Fund

Revenue & Expense



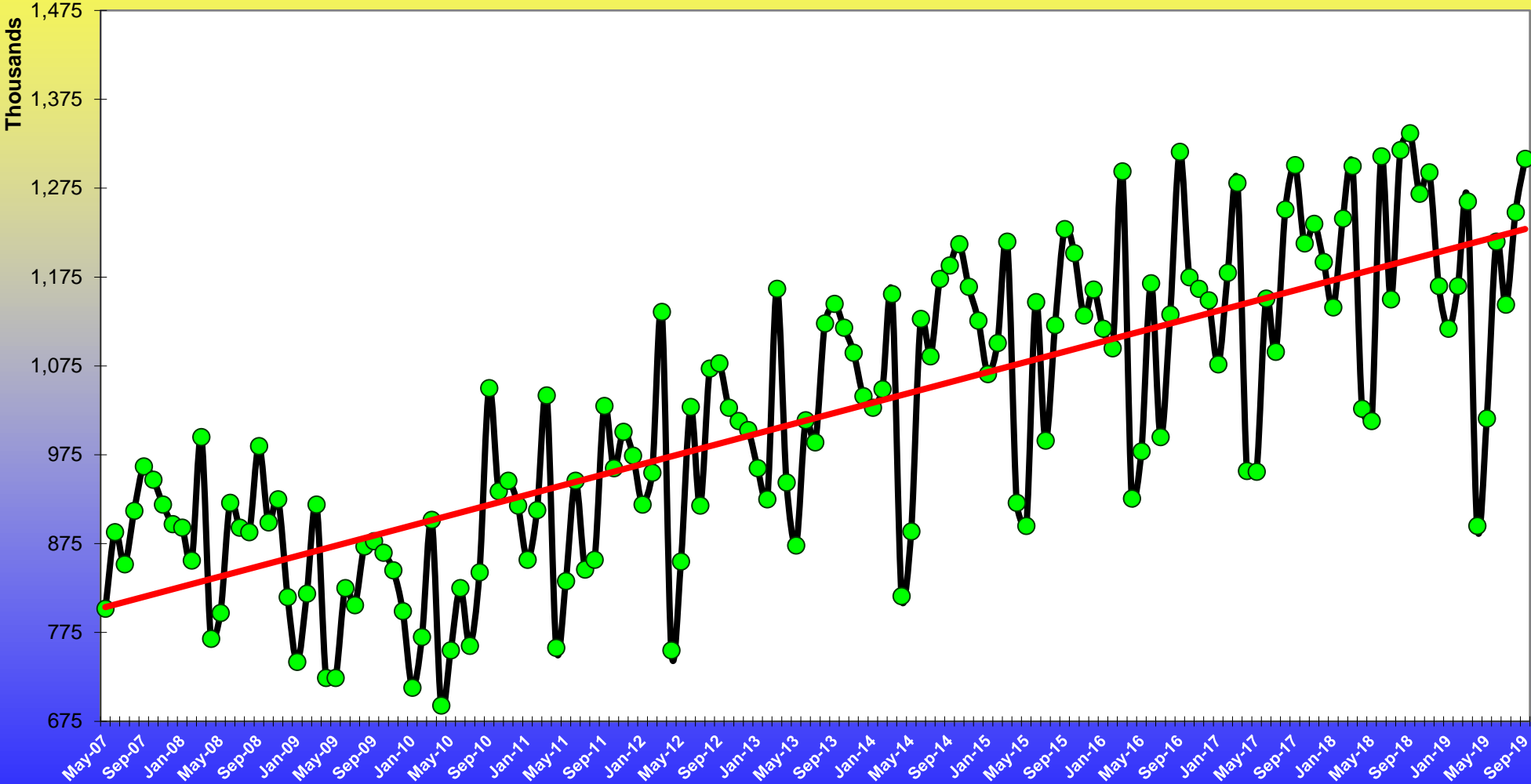
Village of Tinley Park Property Tax Revenues Monthly Fiscal Year 2008 to date



Property Tax Revenues

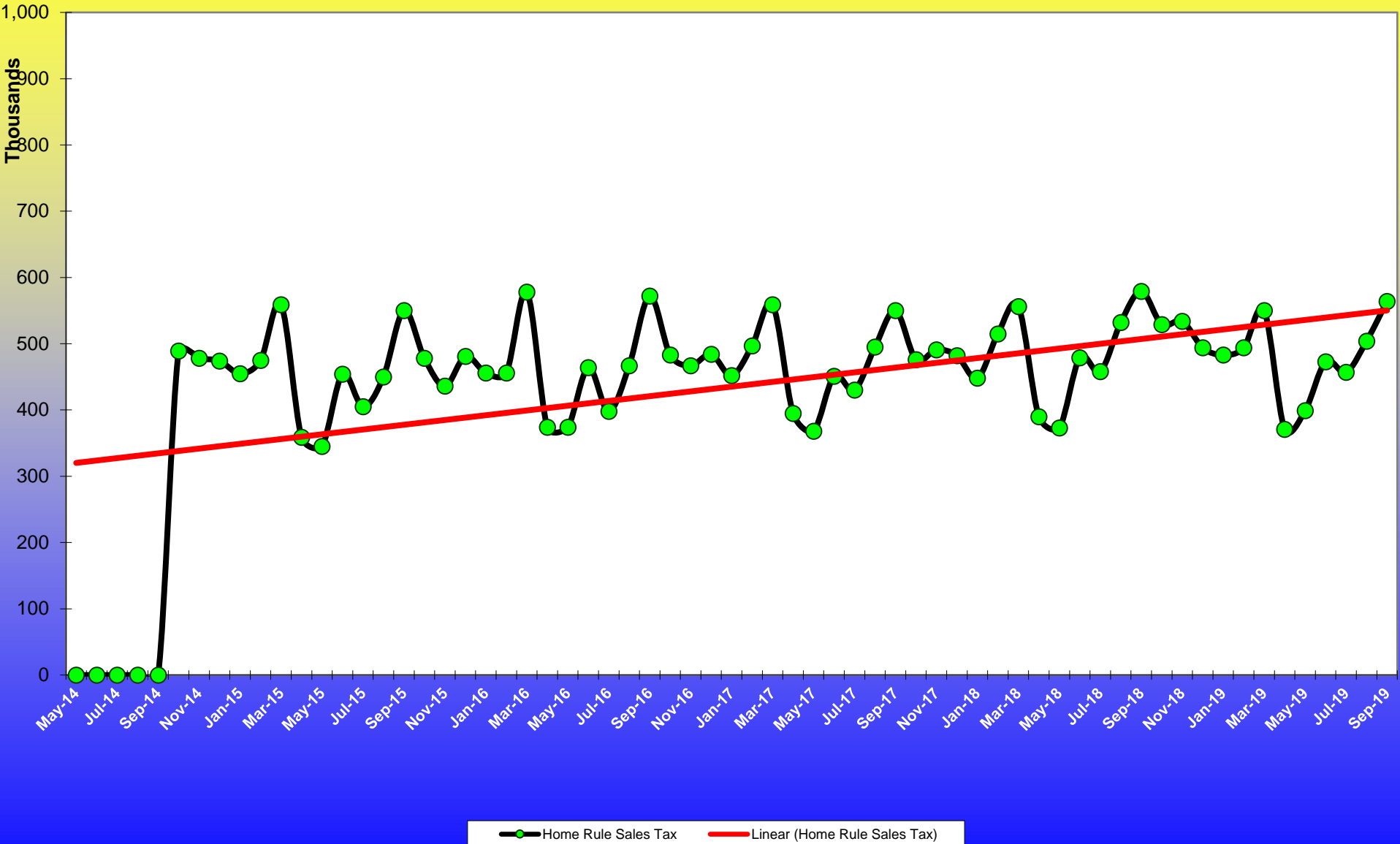
Linear (Property Tax Revenues)

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

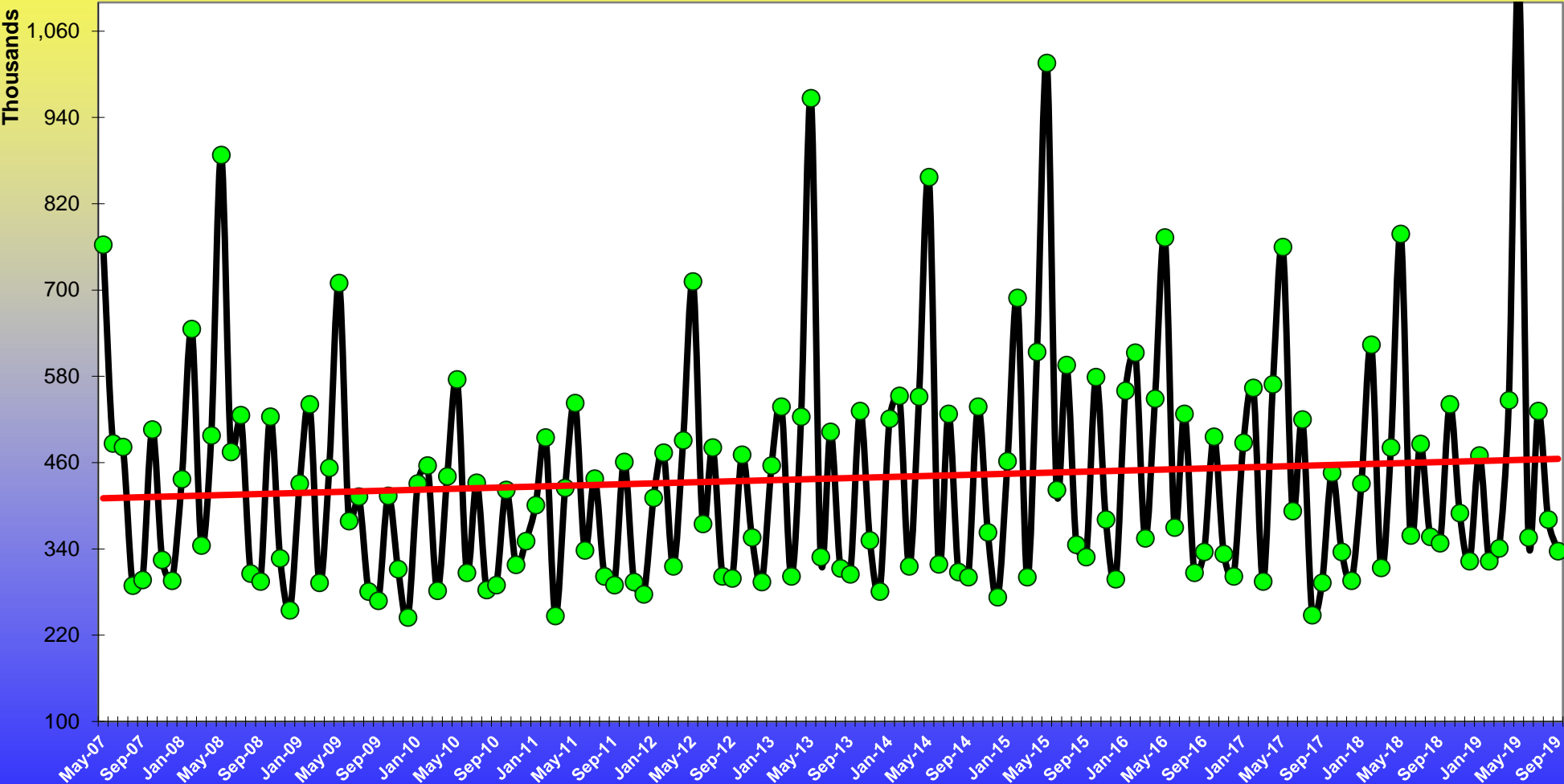


—●— Sales Tax Revenues — Linear (Sales Tax Revenues)

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

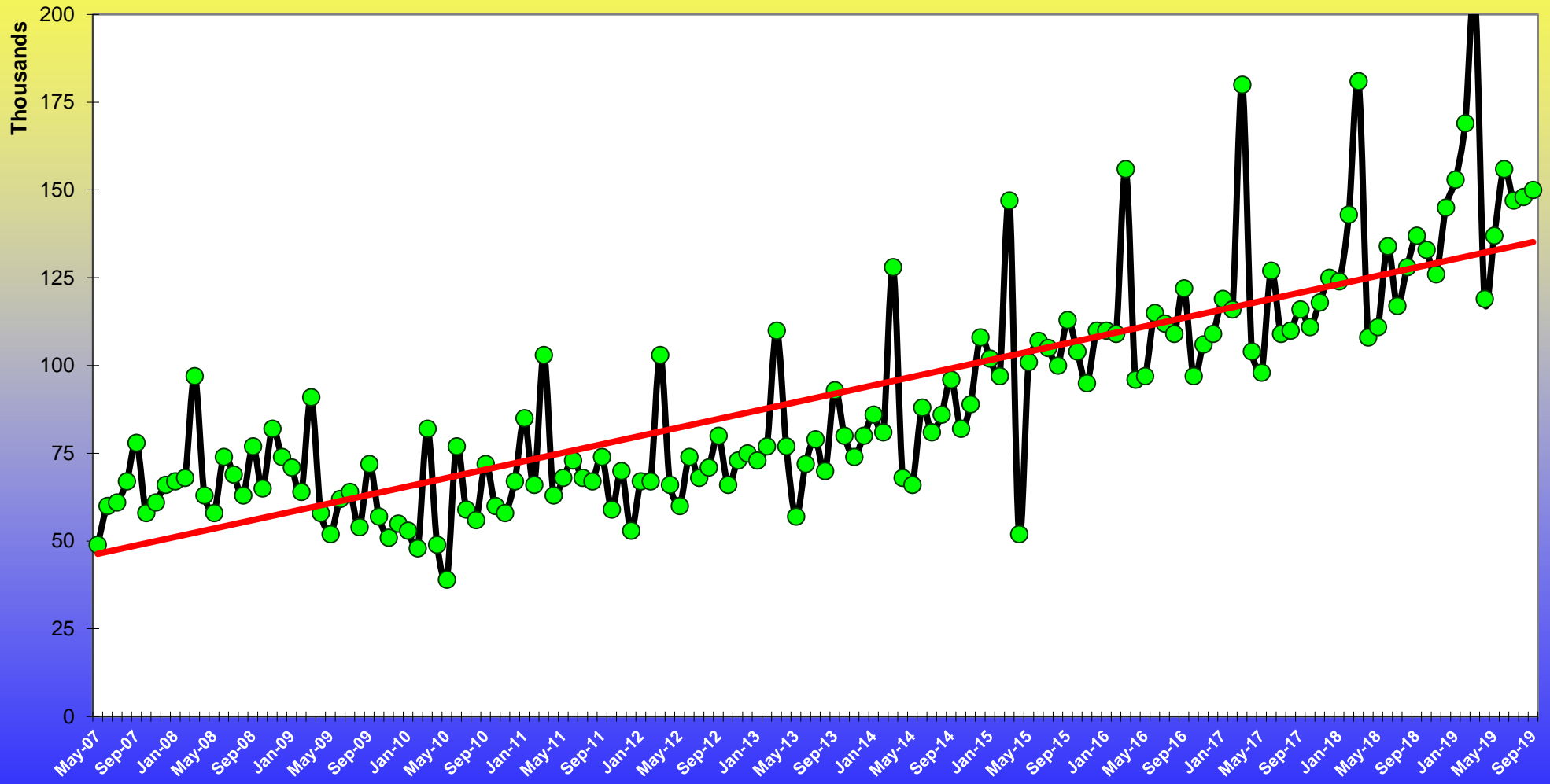


Village of Tinley Park Income Tax Revenues Monthly Fiscal Year 2008 to date



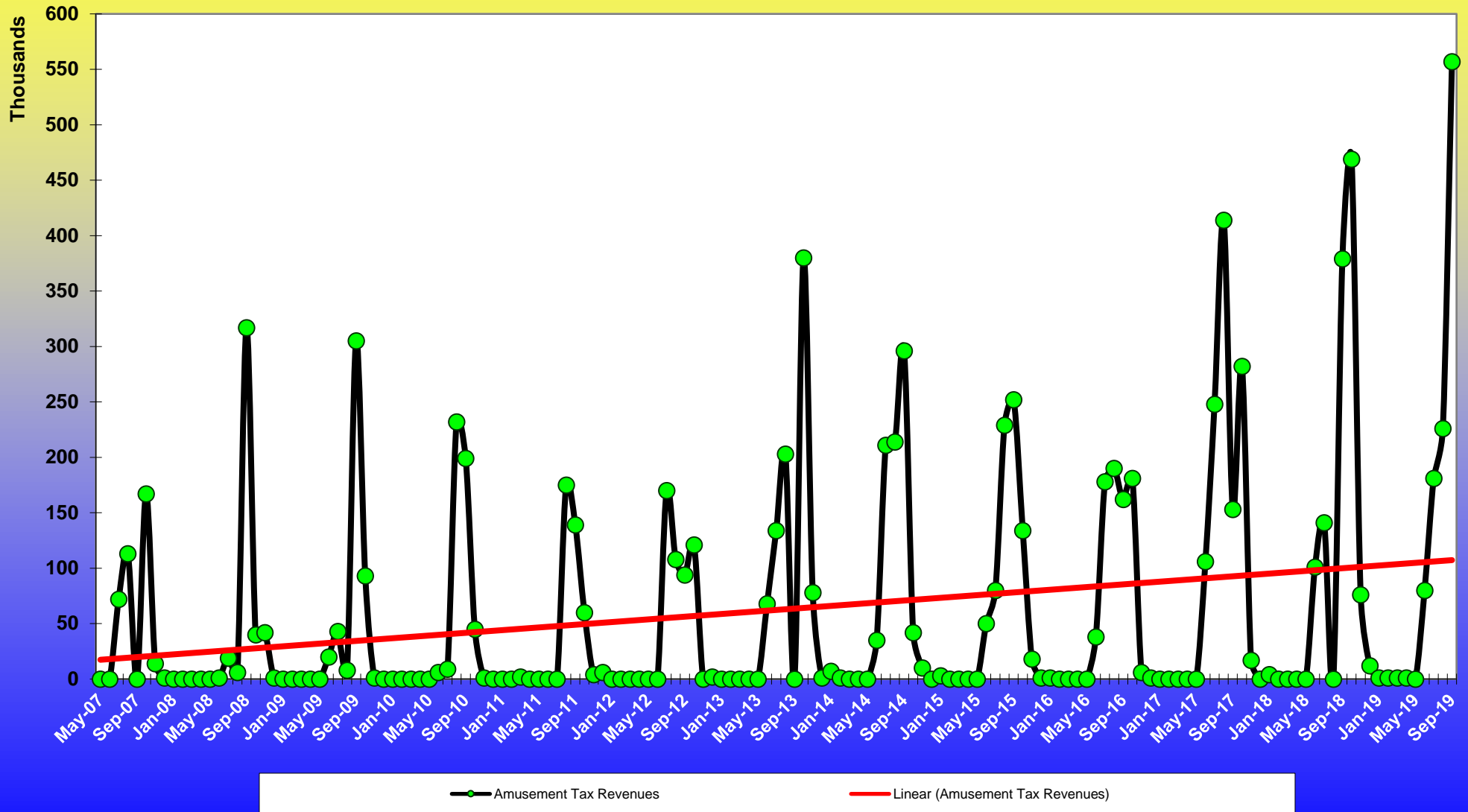
Income Tax Revenues Linear (Income Tax Revenues)

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

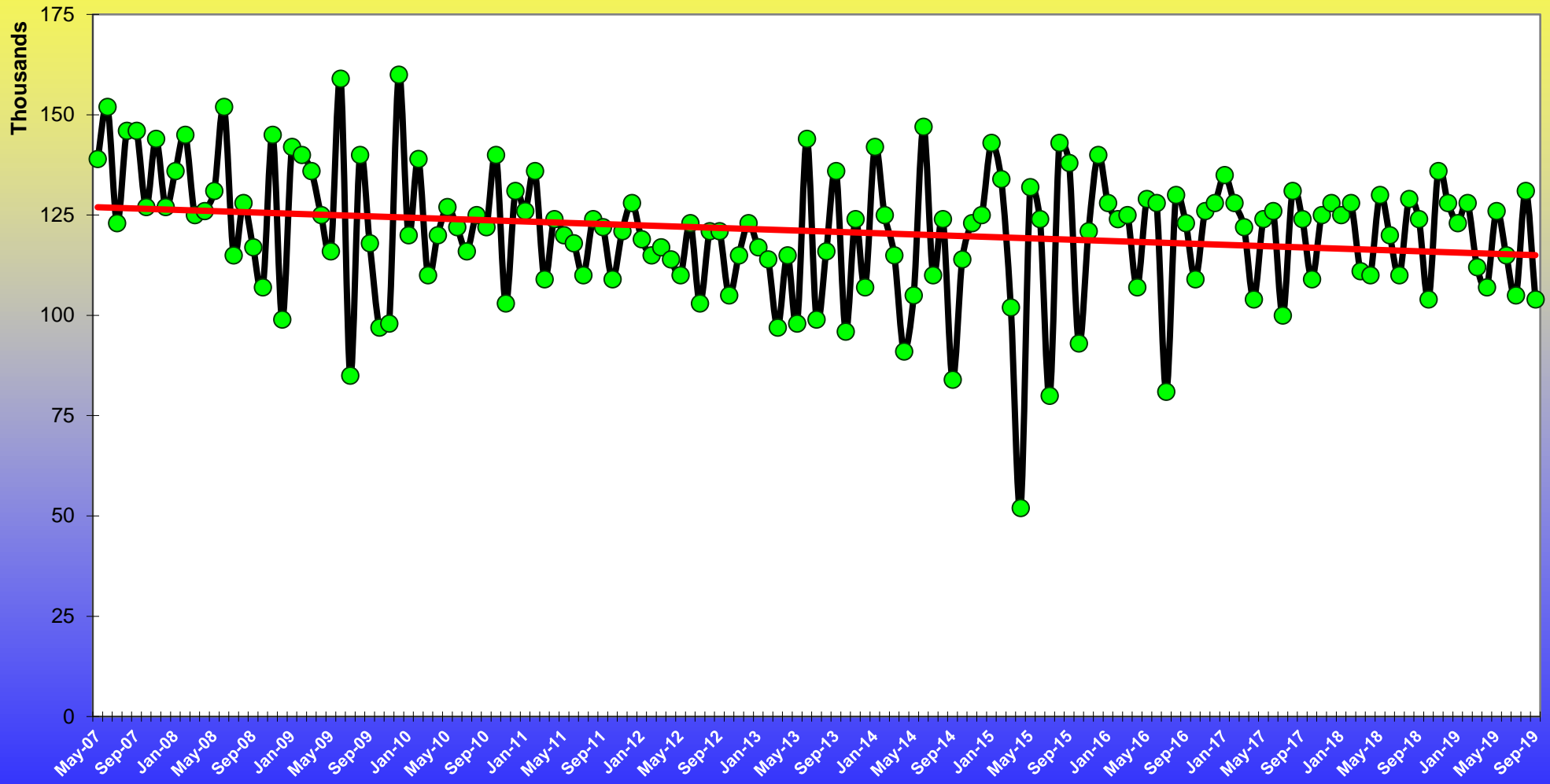


● Use Tax Revenues — Linear (Use Tax Revenues)

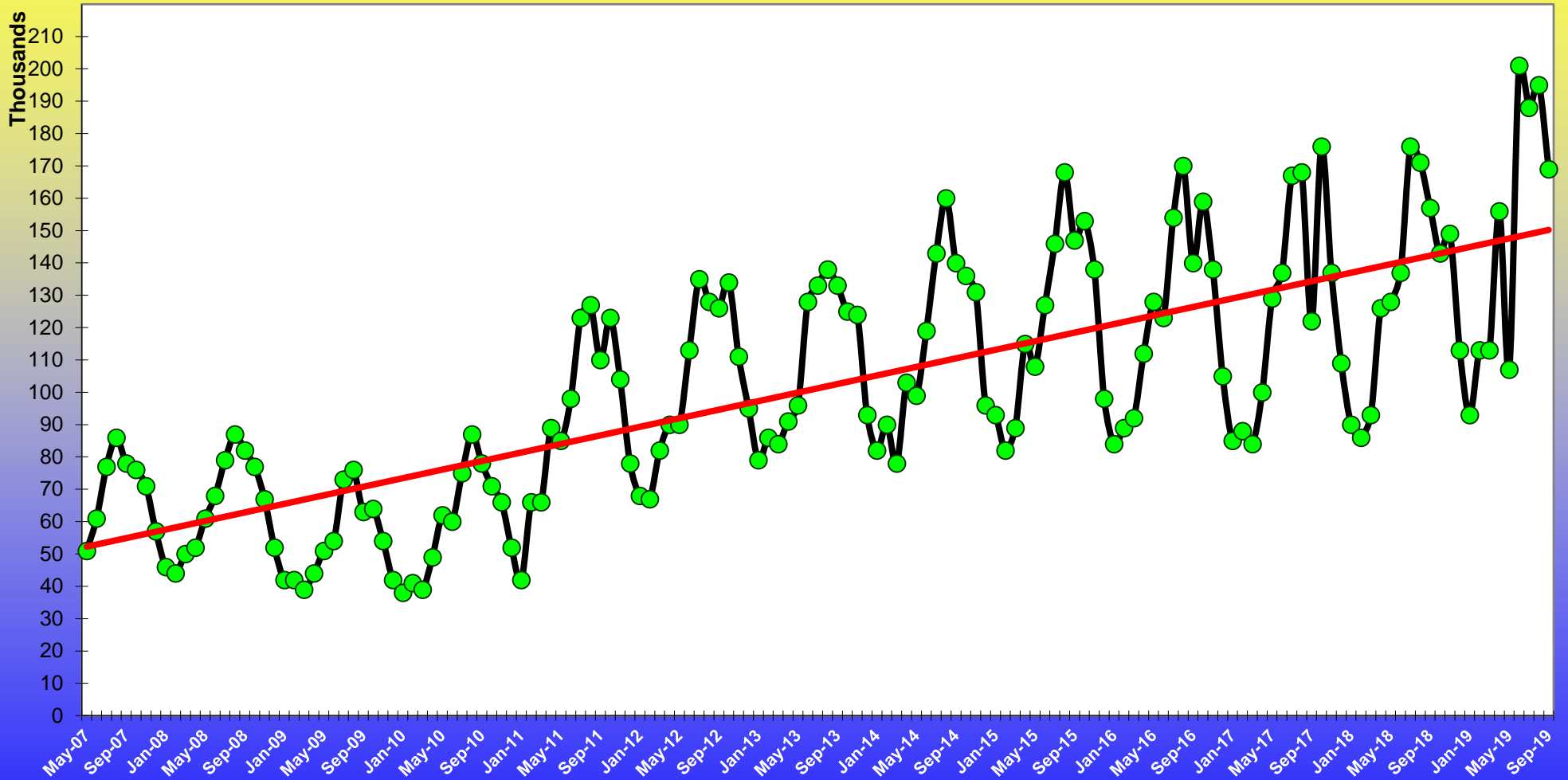
Village of Tinley Park Amusement Tax Revenues Monthly Fiscal Year 2008 to date



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



● Hotel Tax Revenues — Linear (Hotel Tax Revenues)

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

Print date 10/7/2019

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	1,768,792	1,625,505	10,026,573	10,043,811	55.9%	17,238	0.2%
Prior Yrs R/E Tax Levies	(220,142)	0	0	(3,390)	(79,039)	(73,183)	#N/A	5,857	-7.4%
R/E Tax Levies Road/Brdg	563,674	577,000	136,041	134,830	424,128	426,531	73.9%	2,403	0.6%
Police Pension Tax Receipts	3,071,761	2,880,000	308,815	262,577	1,811,794	1,547,030	53.7%	(264,764)	-14.6%
Sales Tax - General	14,300,536	14,800,300	1,337,157	1,308,036	6,129,029	5,932,158	40.1%	(196,871)	-3.2%
Sales Tax - Home Rule	5,874,263	5,900,000	579,331	564,147	2,422,449	2,397,073	40.6%	(25,375)	-1.1%
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	136,719	150,447	626,672	738,413	41.0%	111,742	17.8%
Sales Tax-Photofinishing	0	0	0	0	0	0	#N/A	0	#N/A
State Income Tax	3,821,735	3,935,000	241,585	234,215	1,615,602	1,905,350	48.4%	289,748	17.9%
Income Tax Surcharge (1 & 2)	1,683,501	1,730,000	106,420	103,173	711,684	839,320	48.5%	127,636	17.9%
Vehicle License	0	0	0	0	0	0	#N/A	0	#N/A
Building Permits	411,809	503,000	19,420	25,473	179,126	195,864	38.9%	16,738	9.3%
Plan Review Fees	22,137	18,000	1,655	895	11,878	8,981	49.9%	(2,897)	-24.4%
Business License	324,368	316,000	1,462	16,949	73,341	87,967	27.8%	14,625	19.9%
Video Gaming License	188,967	180,000	2,500	5,000	6,500	5,000	2.8%	(1,500)	-23.1%
Contractor's License	47,610	42,000	2,950	4,250	19,150	21,410	51.0%	2,260	11.8%
Fines/Fees	281,983	272,000	17,782	26,454	126,410	123,017	45.2%	(3,393)	-2.7%
Rebillables	80,003	50,000	1,676	513	26,656	12,643	25.3%	(14,013)	-52.6%
Amusement tax	1,181,103	1,000,000	378,923	556,651	621,250	1,043,903	104.4%	422,652	68.0%
Garage/Parking tax	0	0	0	0	0	0	#N/A	0	#N/A
Land Lease/Rental Income	161,065	162,000	10,123	16,933	44,538	55,884	34.5%	11,345	25.5%
Customs Seizures/FBI Reimb.	0	0	0	0	0	0	#N/A	0	#N/A
State Reimb	32,387	12,000	1,087	1,129	1,087	2,258	18.8%	1,171	Over 100% +/-
Replacement Tax	70,154	69,300	2,148	0	29,003	32,772	47.3%	3,770	13.0%
OTB Handle Tax	0	0	0	0	0	0	#N/A	0	#N/A
Video Gaming Tax	434,230	525,000	36,723	37,451	193,294	213,871	40.7%	20,577	10.7%
State Reimb - Emergency Mgmt.	74,412	25,000	25,318	0	25,318	0	0.0%	(25,318)	-100.0%
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	2,678	0	11,876	4,069	16.3%	(7,807)	-65.7%
Investment Interest	260,893	313,000	28,617	1,251	121,519	6,435	2.1%	(115,083)	-94.7%
Investment Market Value Adj.	0	0	0	0	0	0	#N/A	0	#N/A
Transfer from Hotel/Motel Fund	706,620	850,000	65,045	34,345	308,268	335,676	39.5%	27,408	8.9%
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	17,409	22,700	181,586	162,523	46.9%	(19,062)	-10.5%
Police Grants	6,566	6,000	0	1,485	5,081	3,315	55.3%	(1,766)	-34.8%
Miscellaneous Grants	32,584	0	0	0	0	43,050	#N/A	43,050	#N/A
Bus Services	20,685	20,650	1,717	1,990	8,100	13,268	64.3%	5,168	63.8%
Telecom Tax & IMF Tax	263,859	260,000	21,391	0	112,020	81,989	31.5%	(30,031)	-26.8%
Cable Franchise	1,020,022	1,004,000	0	0	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	62,030	49,799	339,101	376,651	102.8%	37,550	11.1%
Total Receipts	55,547,511	55,996,238	5,315,514	5,182,805	26,578,236	27,034,921	48.3%	456,684	1.7%
		YTD budget \$23,331,766		Total funds available		\$45,405,488		Percent of year completed 41.7%	

Village of Tinley Park, Illinois
 General Fund
 Monthly Comparative Expense Report
 September 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
		PRIOR YEAR CURRENT MONTH	CURRENT YEAR CURRENT MONTH	PRIOR YEAR YEAR TO DATE	CURRENT YEAR YEAR TO DATE					BUDGET
11	Mayor & Trustees	16,863	19,415	88,953	101,612	279,663	36.3%	12,659	14.2%	30,135
12	Village Manager	24,529	60,656	282,293	346,395	962,702	36.0%	64,102	22.7%	65,644
13	Village Clerk	44,674	19,849	258,206	192,405	711,841	27.0%	(65,801)	-25.5%	46,906
14	General Overhead	136,654	104,087	787,056	408,848	2,569,300	15.9%	(378,208)	-48.1%	152,638
15	Finance	70,406	105,193	387,984	534,733	1,423,910	37.6%	146,749	37.8%	81,315
16	Information Technology	59,917	47,627	320,314	382,527	1,263,216	30.3%	62,214	19.4%	70,511
17	Police	1,159,932	1,181,592	6,215,790	6,678,144	17,229,323	38.8%	462,354	7.4%	1,103,799
19	Fire Department	301,465	357,993	1,630,163	1,805,195	5,072,131	35.6%	175,032	10.7%	479,627
20	Fire Prevention	72,083	76,183	393,149	403,095	1,054,820	38.2%	9,946	2.5%	83,039
21	Emergency Management	361,595	191,705	1,220,905	1,148,812	3,325,050	34.6%	(72,093)	-5.9%	273,832
23	Road & Bridge	357,275	373,780	1,774,138	1,817,449	6,417,690	28.3%	43,311	2.4%	446,245
24	Electrical	59,742	76,174	360,054	386,759	1,092,731	35.4%	26,705	7.4%	94,074
25	Municipal Buildings	68,640	90,163	476,316	472,891	1,649,674	28.7%	(3,425)	-0.7%	133,315
33-000	Community Dev.-Administration	19,730	18,052	81,335	107,302	168,038	63.9%	25,967	31.9%	26,630
33-300	Community Dev.-Bldg Dept (Ins	102,136	101,766	487,639	489,851	1,480,715	33.1%	2,212	0.4%	110,660
33-310	Community Dev.-Planning Dept	24,079	21,534	144,489	110,104	565,791	19.5%	(34,385)	-23.8%	34,294
33-320	Community Dev.-Economic Dev	12,400	6,000	102,717	113,146	310,091	36.5%	10,429	10.2%	19,812
35	Marketing/Communications	30,062	37,345	307,524	375,736	1,201,835	31.3%	68,212	22.2%	68,067
41-040	Civil Service Commission	2,236	1,477	14,480	14,425	57,740	25.0%	(55)	-0.4%	10,217
41-044	Environmental Commission	440	153	1,447	932	7,450	12.5%	(514)	-35.6%	187
41-045	Economic/Commerical Commis:	257	225	4,382	1,268	14,700	8.6%	(3,114)	-71.1%	126
41-046	Community Resources	829	635	8,028	5,142	51,160	10.1%	(2,887)	-36.0%	8,448
41-047	Zoning Board of Appeals (ZBA)	0	44	614	432	2,915	14.8%	(181)	-29.5%	0
41-048	Long Range Planning (LRPC)	347	100	1,457	1,162	10,010	11.6%	(295)	-20.2%	124
41-050	Veterans Commission	196	968	1,359	1,523	24,830	6.1%	164	12.1%	255
41-054	Historic Preservation (HPC)	0	0	81	0	10,165	0.0%	(81)	-100.0%	0
41-056	Senior Services Commission	3,400	2,707	15,344	16,403	51,450	31.9%	1,059	6.9%	6,540
41-057	Sister City Commission	392	397	459	2,040	2,100	97.1%	1,580	Over 100% +/-	79
42	Village Bus Services	2,565	3,126	14,199	16,464	56,750	29.0%	2,265	16.0%	5,395
53	Pace Bus Services	6,993	6,927	37,145	43,860	100,860	43.5%	6,715	18.1%	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	30,326	787,750	3.9%	30,326	#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	0	0	40,000	0	0	#DIV/0!	(40,000)	-100.0%	0
96	Transfer to Police Pension	308,815	262,577	1,811,794	1,547,030	2,880,000	53.7%	(264,764)	-14.6%	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	78,219	69,667	499,518	760,633	1,677,750	45.3%	261,115	52.3%	0
98	Contingency	0	65	54,654	5,465	250,000	2.2%	(49,189)	-90.0%	528
Total		3,326,870	3,238,181	17,849,450	18,330,868	54,844,151	33.4%	481,418	2.7%	3,384,402

Village of Tinley Park, Illinois
 Water & Sewer Revenue
 Monthly Comparative Revenue Report
 September 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	1,248,405	1,093,766	5,363,087	5,075,473	35.4%	(287,614)	-5.4%
Sewer Transmission	2,066,685	2,220,780	180,427	172,063	866,168	851,009	38.3%	(15,159)	-1.8%
Sewer Treatment - MWRD	822,489	825,000	435	87	413,956	412,581	50.0%	(1,375)	-0.3%
Sewer Treatment - Frankfort	403,145	460,000	(189)	272	184,644	238,285	51.8%	53,641	29.1%
Sewer Treatment - Amer.Wtr.	714,234	710,000	297	125	355,044	429,617	60.5%	74,573	21.0%
Misc. Consumption	4,777	9,000	0	63	3,813	1,035	11.5%	(2,778)	-72.9%
Sewer Tap	1,550	1,500	100	50	550	500	33.3%	(50)	-9.1%
Water Tap	6,000	5,000	300	300	1,800	3,600	72.0%	1,800	100.0%
Water Meters	31,934	27,500	3,875	1,363	12,908	10,350	37.6%	(2,558)	-19.8%
Construction Water	3,952	3,500	247	124	1,482	1,235	35.3%	(247)	-16.7%
Turn On Fees	7,325	6,300	725	450	3,025	6,650	105.6%	3,625	Over 100% +/-
Investment Interest	126,437	115,000	10,194	0	49,266	0	0.0%	(49,266)	-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	25	4,223	600	5,548	554.8%	4,948	Over 100% +/-
Water Resales - New Lenox	6,687,538	6,700,000	848,309	702,766	3,466,738	2,936,487	43.8%	(530,251)	-15.3%
Water Resales - Amer.Wtr.	798,752	805,000	74,203	69,118	346,972	271,730	33.8%	(75,243)	-21.7%
Bond Refinancing						0			
Total Receipts	24,556,924	26,243,080	2,367,354	2,044,768	11,070,053	10,244,099	39.0%	(825,954)	-7.5%
		YTD budget \$10,934,617	Total Funds Available		\$20,433,492	\$21,432,788			Percent of year completed 41.7%

Village of Tinley Park, Illinois
 Commuter Parking Lots
 Monthly Comparative Revenue Report
 September 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	8,824	8,222	49,213	45,798	38.8%	(3,415)	-6.9%
Coins - 80th Avenue South	180,399	180,000	15,246	15,042	76,743	74,154	41.2%	(2,589)	-3.4%
Coins - Hickory	23,351	24,000	1,928	2,403	10,060	9,627	40.1%	(433)	-4.3%
Coins - Timber Drive	0	0	0	0	0	0	#N/A	0	#N/A
Tokens - Commuter Daily Lot	232,200	220,000	19,335	21,285	94,485	103,575	47.1%	9,090	9.6%
Permits - Oak Park Ave	11,220	10,500	1,440	1,710	4,500	4,050	38.6%	(450)	-10.0%
Permits - Beatty Lot	92,178	90,000	9,051	8,138	30,948	29,552	32.8%	(1,397)	-4.5%
Permits - South Street	36,992	36,000	4,410	3,780	12,960	11,520	32.0%	(1,440)	-11.1%
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	180	551	630	911	50.6%	281	44.5%
Fines - Oak Park Ave	2,350	2,000	100	425	1,200	1,175	58.8%	(25)	-2.1%
Fines - Beatty Lot	2,300	1,200	300	125	1,125	519	43.3%	(606)	-53.8%
Fines - South Street	625	500	0	150	325	225	45.0%	(100)	-30.8%
Fines - Hickory	1,875	1,000	125	125	725	475	47.5%	(250)	-34.5%
Fines - Municipal	0	0	0	25	0	50	#N/A	50	#N/A
Fines - Church Lot	75	50	25	0	50	0	0.0%	(50)	-100.0%
Fines - 80th Avenue North	11,875	7,000	1,050	600	5,075	3,925	56.1%	(1,150)	-22.7%
Fines - 80th Avenue South	14,307	8,000	1,250	1,325	6,956	5,225	65.3%	(1,731)	-24.9%
Lease Income	0	0	0	0	0	0	#N/A	0	#N/A
Investment Interest	13,785	12,000	1,431	0	6,649	0	0.0%	(6,649)	-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	64,695	63,905	301,644	290,935	40.9%	(10,709)	-3.6%
		YTD budget \$296,688	Total Funds Available		\$1,489,569	\$1,771,184			Percent of year completed 41.7%

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

CONFIDENTIAL

					FY 2020 Year to Date Current to Prior Year Comparison				FY 2020 Actual versus Budget Comparison (Note 1)			
	FY 2020 Sep-19	FY 2019 Sep-18	Dollars Difference	Percent Change	Through Sep-19	Through Sep-18	Dollars Difference	Percent Change	Year to Date Actual	Year to Date Budget	Dollars Difference	Percent Change
Sales Taxes	\$1,308,000	\$1,337,000	(\$29,000)	-2.2%	\$5,932,000	\$6,129,000	(197,000)	-3.2%	\$5,932,000	\$6,167,000	(\$235,000)	-3.8%
Home Rule Sales Tax	\$564,000	\$579,000	(\$15,000)	-2.6%	\$2,397,000	\$2,422,000	(25,000)	-1.0%	\$2,397,000	\$2,458,000	(\$61,000)	-2.5%
Income Taxes	337,000	348,000	(11,000)	-3.2%	2,745,000	2,327,000	418,000	18.0%	2,745,000	2,256,000	489,000	21.7%
Property Taxes	1,885,000	2,078,000	(193,000)	-9.3%	11,518,000	11,768,000	(250,000)	-2.1%	11,518,000	8,683,000	2,835,000	32.7%
Motor Fuel Tax	104,000	124,000	(20,000)	-16.1%	581,000	611,000	(30,000)	-4.9%	581,000	601,000	(20,000)	-3.3%
Hotel Tax	169,000	157,000	12,000	7.6%	861,000	770,000	91,000	11.8%	861,000	719,000	142,000	19.7%
Commuter Parking Fund	64,000	63,000	1,000	1.6%	291,000	295,000	(4,000)	-1.4%	291,000	292,000	(1,000)	-0.3%
Water & Sewer Revenues	2,045,000	2,736,000	(691,000)	-25.3%	10,244,000	11,021,000	(777,000)	-7.1%	10,244,000	5,999,000	4,245,000	70.8%
General Fund Revenues	5,182,000	5,287,000	(105,000)	-2.0%	27,028,000	26,465,000	563,000	2.1%	27,028,000	23,201,000	3,827,000	16.5%

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 September 30, 2019

IMPACT - Print date 10/6/2019

	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	4,990.00	1,181,135.00
Tinley Park ESDA	315.00	202,238.00
Village of Frankfort Transportation	7,266.22	87,875.63
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)	26,754.62	5,400,886.36
High School Districts		
LincolnWay (210)	4,052.06	909,051.08
Rich Township (227)	0.00	288,400.00
Bremen (228)	400.00	111,350.00
Consolidated (230)	600.00	416,425.00
Totals	\$62,427.90	\$21,784,409.23

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