

NOTICE OF STANDING COMMITTEES

Scheduled for
Tuesday, May 28, 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
Marketing Committee
Community Development 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, May 28, 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 APRIL 10, 2019.
3. REVIEW APRIL 2019 FINANCIAL REPORT.
4. RECEIVE COMMENTS FROM THE PUBLIC.

ADJOURNMENT

KRISTIN A. THIRION
VILLAGE CLERK

MINUTES
Special Meeting of the Finance Committee
April 10, 2019 – 5:30 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
C. Berg, Village Trustee

Members Absent: None

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
P. Connelly, Village Attorney
D. Framke, Marketing Director
P. Hoban, Economic Development Manager
L. Valley, Executive Assistant to the Manager and Trustees
L. Godette, Deputy Village Clerk
L. Carollo, Commission/Committee Secretary

Item #1 - The Special Meeting of the Finance Committee was called to order at 5:35 p.m.

Item #2 – CONSIDER APPROVAL OF THE MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON JANUARY 29, 2019 – Motion was made by Trustee Pannitto, seconded by Trustee Berg, to approve the minutes of the meeting of the Finance Committee held on January 29, 2019. Vote by voice call. Chairman Curran declared the motion carried.

Item #3 – DISCUSS ENGAGEMENT LETTER WITH SIKICH LLP TO CONDUCT THE ANNUAL FINANCIAL AUDIT OF THE VILLAGE FOR FISCAL YEAR ENDING APRIL 30, 2019 - B. Bettenhausen, Village Treasurer stated a couple of years ago an RFP (Request for Proposal) was sent out for audit services and the Village selected Sikich LLP. An engagement letter is required annually, outlining responsibilities, fees and other services provided to the Village to initiate the audit process. The Finance Committee received a copy of the engagement letter for review.

Motion was made by Trustee Pannitto, seconded by Trustee Berg, to recommend approval of the engagement letter set forth by Sikich LLP be placed on the agenda for the next Village Board meeting. Vote by voice. Chairman Curran declared the motion carried.

Item #4 – REVIEW MARCH 2019 FINANCIAL REPORT - Brad Bettenhausen, Village Treasurer presented a revenues update for March 2019 - Fiscal Year 2019, Month 11. 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. Of note; Sales Tax reporting sales activity in December 2018 shows a 3.2% decline from last fiscal year, however, a year-to-date increase of 2.5%. This is the fourth consecutive reporting period where sales taxes have been less than the comparable prior period. The Finance Department will continue to monitor for possible signs of an economic slowdown.

The Finance Committee received a copy of the revenues update for March 2019.

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

ADJOURNMENT

Motion was made by Trustee Pannitto, seconded by Trustee Berg, to adjourn this meeting of the Finance Committee. Vote by voice call. Chairman Curran declared the motion carried and adjourned the meeting at 5:42 p.m.

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DRAFT



MEMORANDUM



TO: Village Board

3 May 2019

FROM: Brad L. Bettenhausen, Treasurer

RE: Revenues update - April 2019 - Fiscal Year 2019, Month 12

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

General Fund:

Sales Tax – April reporting – January sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	895,140	14,300,229
Last Fiscal Year	1,027,324	14,101,035
Dollars change	(132,184)	199,194
Percent change	(12.9%)	1.4%

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.

This is the fifth consecutive reporting period where sales taxes have been less than the comparable prior period. Despite this late fiscal year dip, the total sales taxes received for the fiscal year established a new record high level. Due to the declining sales tax trend, we continue to monitor for other signs of an economic slowdown. The high water mark for this month’s receipts occurred last year (2017). Seven of the last twelve months have established new highs.

Home Rule Sales Tax – April reporting – January sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	371,235	5,874,263
Last Fiscal Year	390,248	5,651,216
Dollars change	(19,013)	223,048
Percent change	(4.9%)	3.9%

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 is the third month of the fiscal year to reflect lower taxes than the comparable prior period. As with the regular sales taxes, we are continuing to monitor for signs of an economic slowdown. As with the regular sales tax, despite the late fiscal year declines, the Home Rule Sales Tax receipts set a new record high for the fiscal year. The high water mark for this month's receipts occurred in 2017. Six 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 - April reporting – January sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	118,873	1,676,541
Last Fiscal Year	108,010	1,470,942
Dollars change	10,863	205,599
Percent change	10.1%	14.0%

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 during this fiscal year can 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 – April reporting (share of taxes collected in March)

	This Month	Fiscal Year to Date
This Fiscal Year	547,402	5,505,237
Last Fiscal Year	481,481	5,141,935
Dollars change	65,921	363,302
Percent change	13.7%	7.1%

The high water mark for this month’s receipts occurred in 2015. Two 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 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.

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.

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.

The current year tax collections (tax years 2017 and 2018) for Cook County are approximately \$180,600 greater than the comparable period of last year (tax years 2016 and 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 \$4,100 greater than the same period a year ago.

Fluctuations in property tax receipts when viewed from the Village fiscal year perspective are not uncommon and are the result of timing issues related both to when tax payments are made by property owners and when distributions are subsequently made from the respective County Treasurers. Since 2007, the Police Pension levy portion of the Village annual tax levy has been distributed directly into the pension fund accounts rather than coming into the Village General Fund first. The Village's levy, in total, has been held essentially flat since tax year 2012. As the Police Pension levy requirements have increased each year, the remaining levy deposited to the General Fund will decrease, and would be expected to result in decreasing receipts on a comparative basis when looking at only the General Fund. However, as noted, due to timing of tax payments and distributions, this expected trend can be masked, as has been reflected above. Additionally, the year to year comparative statistics by separate county will also be skewed as the percentage of Equalized Assessed Value (EAV) in the respective counties changes over time (e.g. if Will County becomes a larger percentage of the tax base, the Will County share of the overall levy also increases.)

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 - April activity reporting

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

	This Month	Fiscal Year to Date
This Fiscal Year	48,132	477,136
Last Fiscal Year	42,693	380,724
Dollars change	5,439	96,412
Percent change	12.7%	25.3%

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.

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. This month's Terminal Income Tax establishes a new high for a single month and exceeded the one month high mark established just three months earlier (December).

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 31 licensees and 143 machines reported.

The Illinois Gaming Board (IGB) indicates the following license application(s) has/have been approved through the IGB meeting of 18 April 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]
- Buffalo Wild Wings; 7301 183rd St [State approved 18 April 2019]

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

- Burrito Jalisco #2; 7547 159th St [State application 2 Feb 2018]
- Mickey's Ribs; 17432 OPA [State application 3 Apr 2019]
- 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 - April reporting (share of taxes collected in March)

	This Month	Fiscal Year to Date
This Fiscal Year	107,000	1,443,682
Last Fiscal Year	110,167	1,442,140
Dollars change	(3,167)	1,542
Percent change	(2.9%)	0.1%

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.

Half of the past twelve 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.

Commuter Parking

The number of daily pay spaces utilized for April 2019 were up slightly more than 9% compared to the same month of the prior year. Year to date utilization was down by nearly 1%.

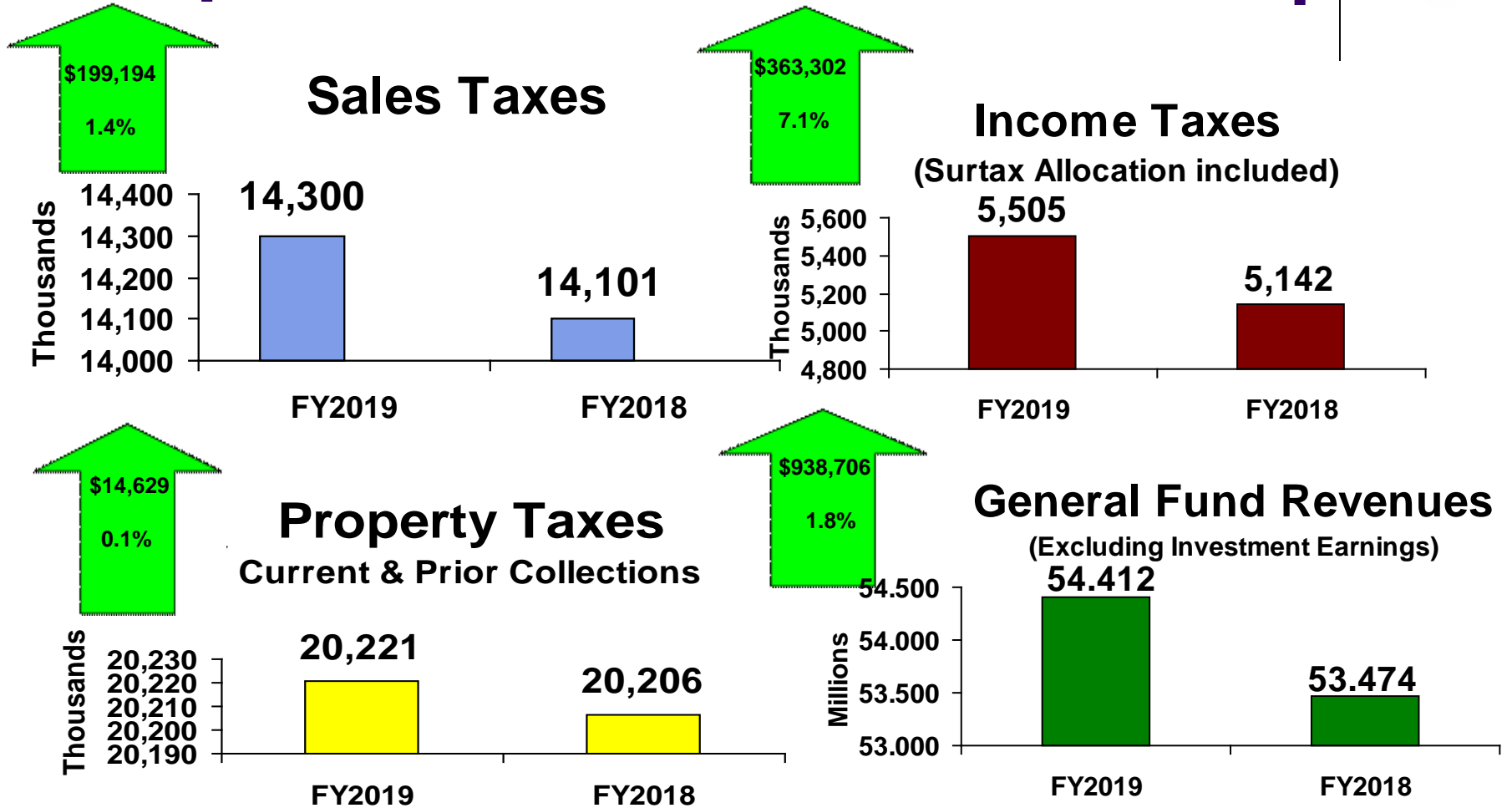
Because of the nature of the commuter parking permits (permits are prepaid parking, which is received regardless of use), there is not much variation in revenues from year to year for permits and thus has been excluded from the above analysis.

The Village Single Use Token program remains popular with commuters. An average of nearly 12,800 tokens have been sold per month this fiscal year. Correspondingly, during the fiscal year to date, an average of over 12,300 tokens have been used per month for parking. There are approximately 33,700 unused tokens outstanding at the end of the current reporting period. This outstanding "inventory" represents approximately 2.3 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

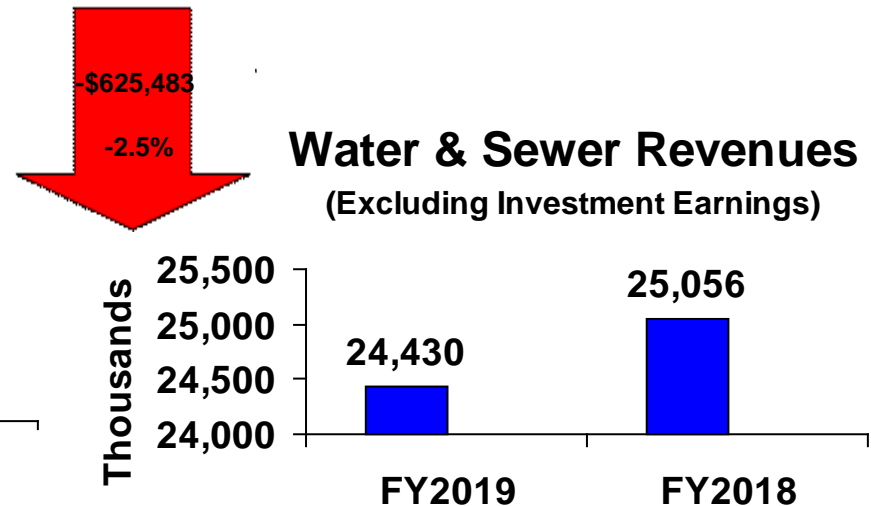
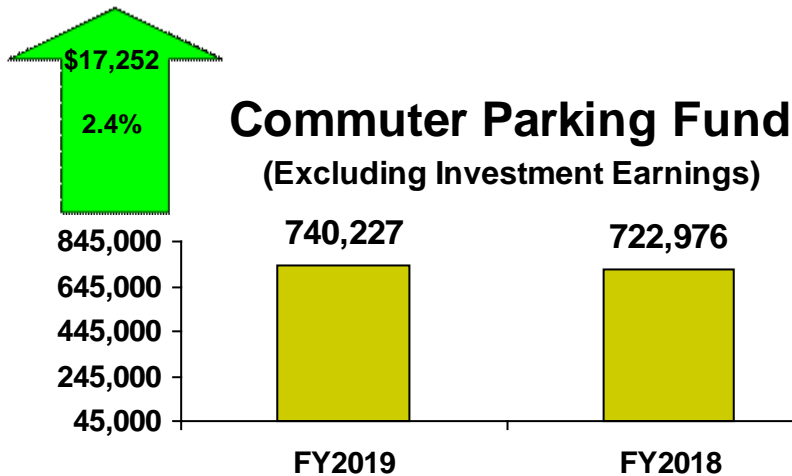
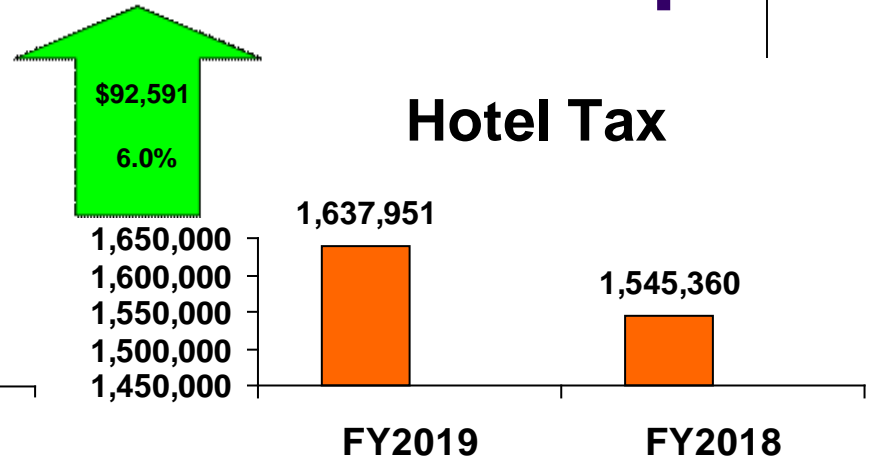
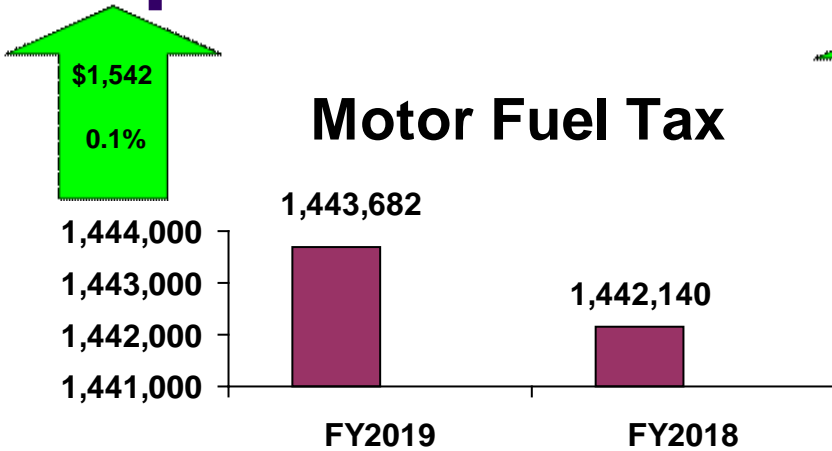
April 2019 YTD Revenues Recap





Village of Tinley Park, Illinois

April 2019 YTD Revenues Recap





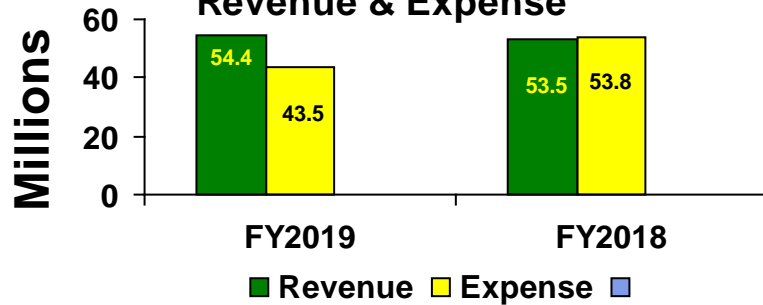
Village of Tinley Park, Illinois

Revenue/Expense Summary

April 2019 Year to Date

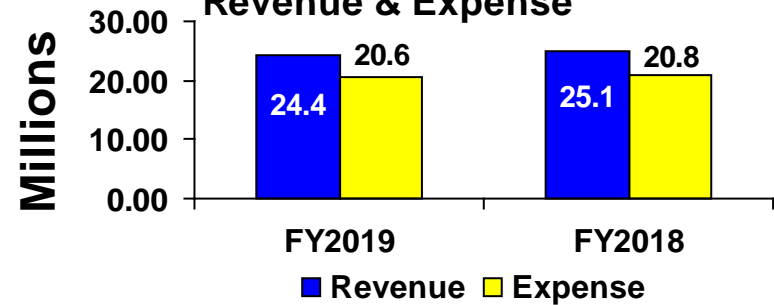
General Fund

Revenue & Expense



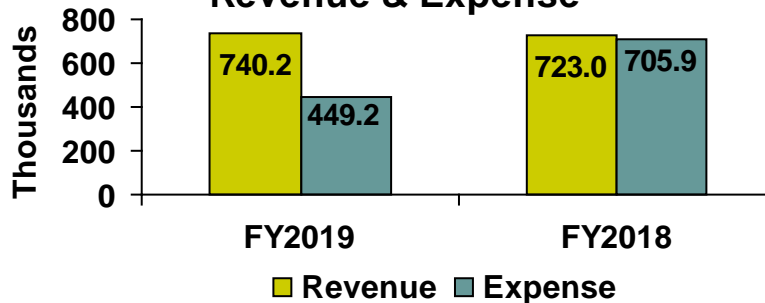
Water & Sewer Fund

Revenue & Expense



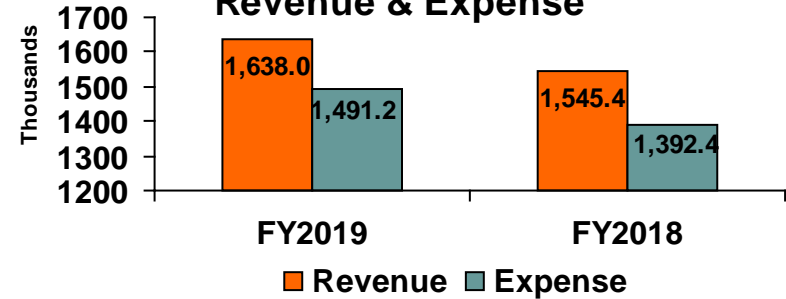
Commuter Parking Fund

Revenue & Expense

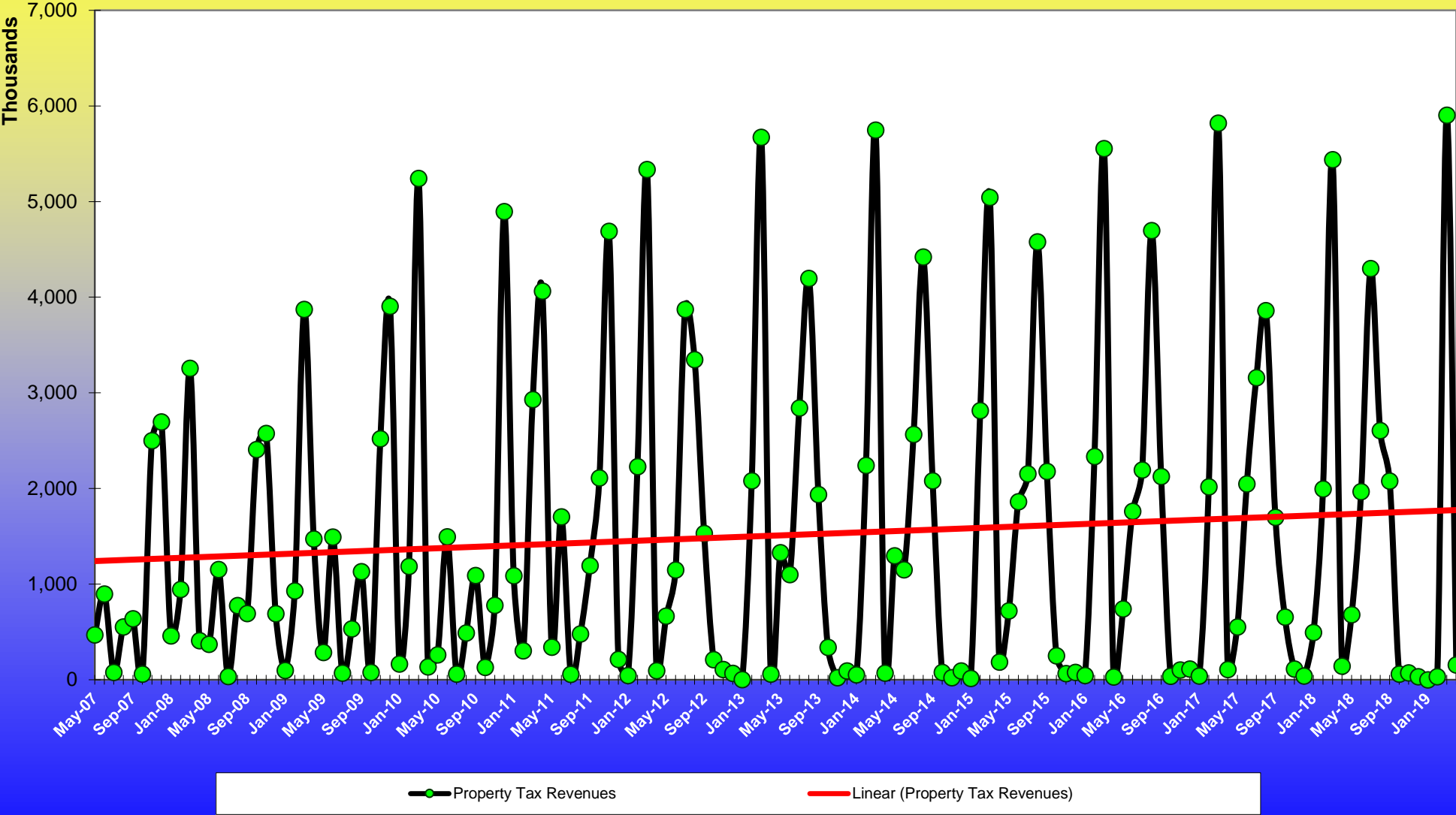


Hotel Tax Fund

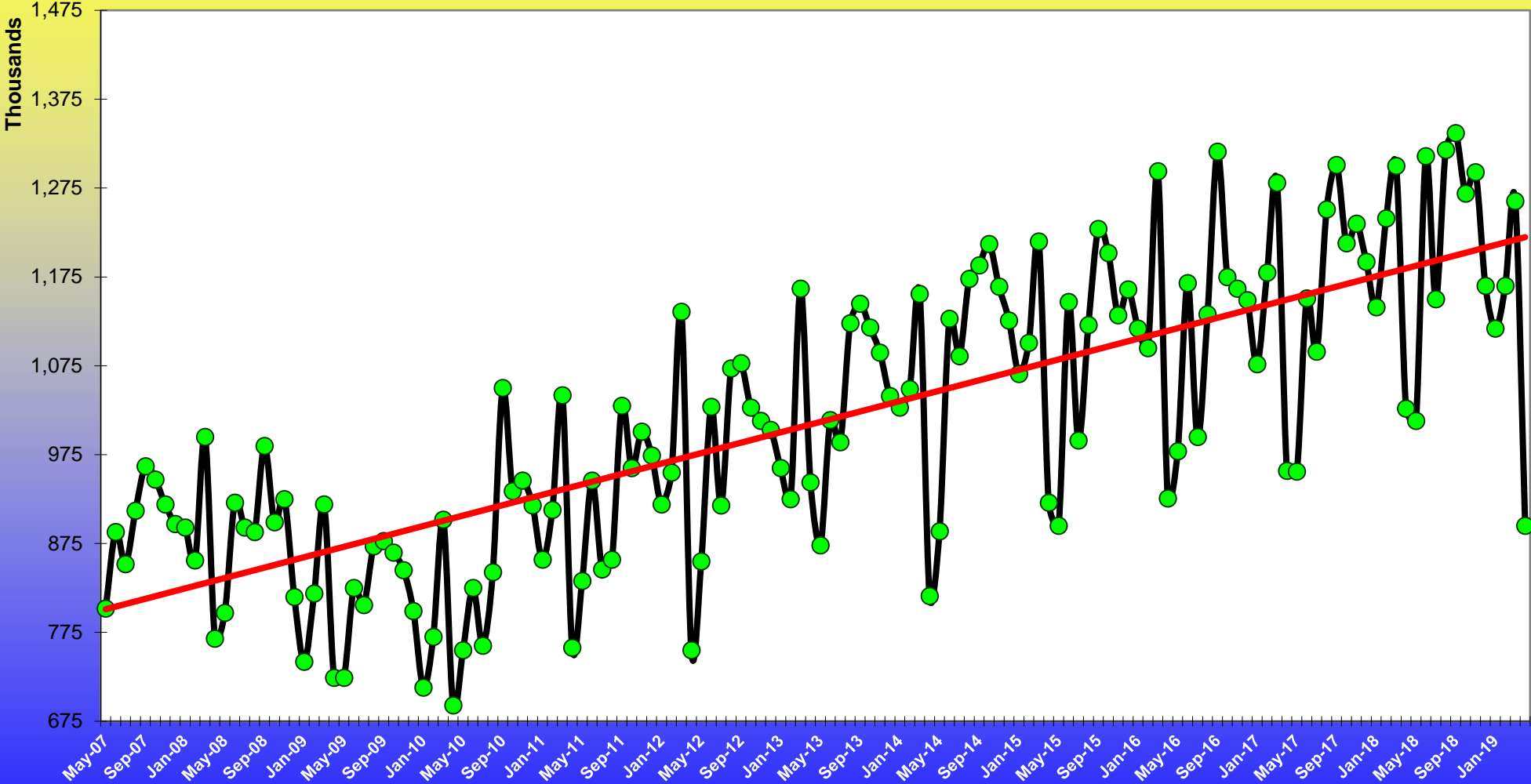
Revenue & Expense



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

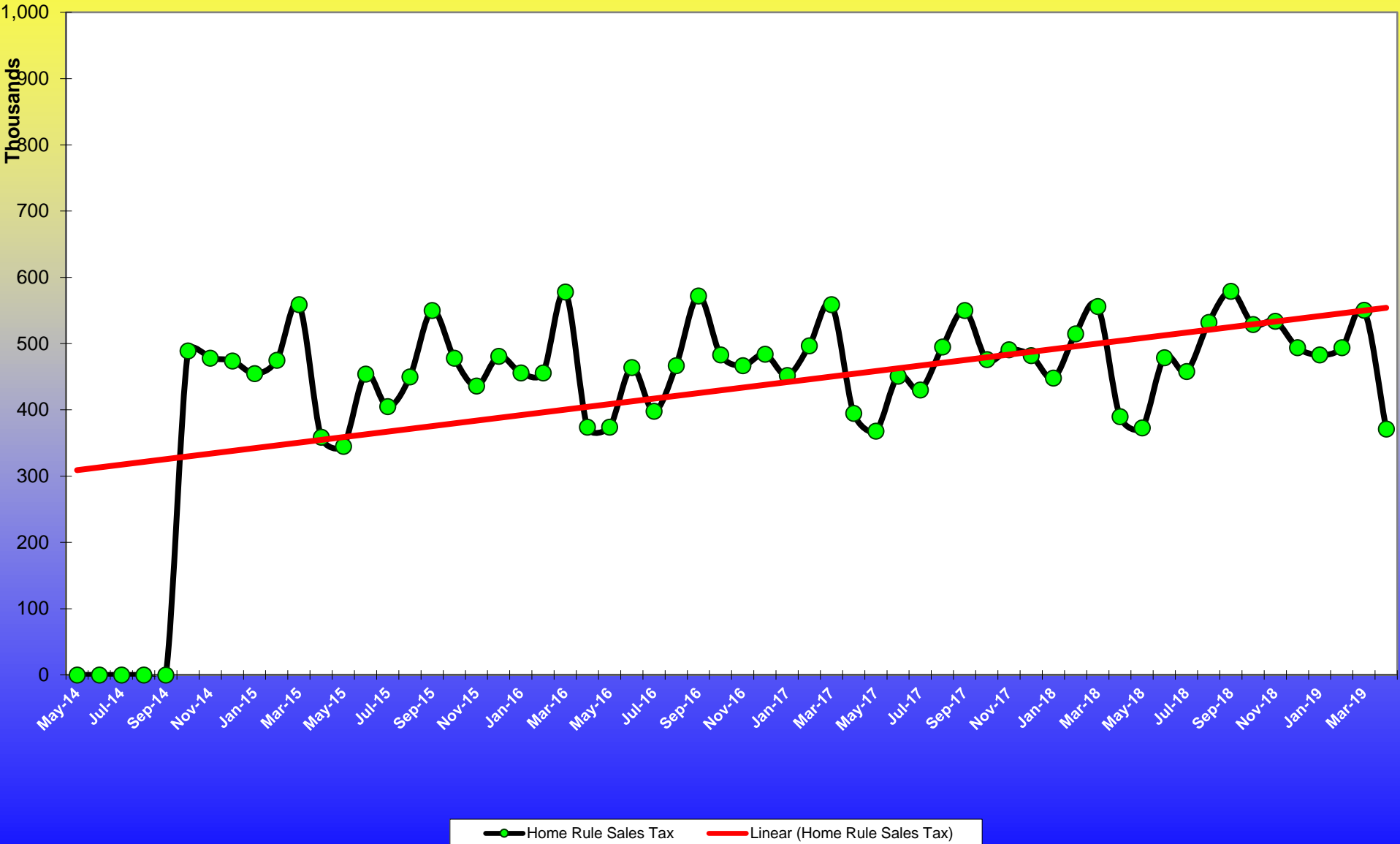


Village of Tinley Park Sales Tax Revenues Monthly Fiscal Year 2008 to date

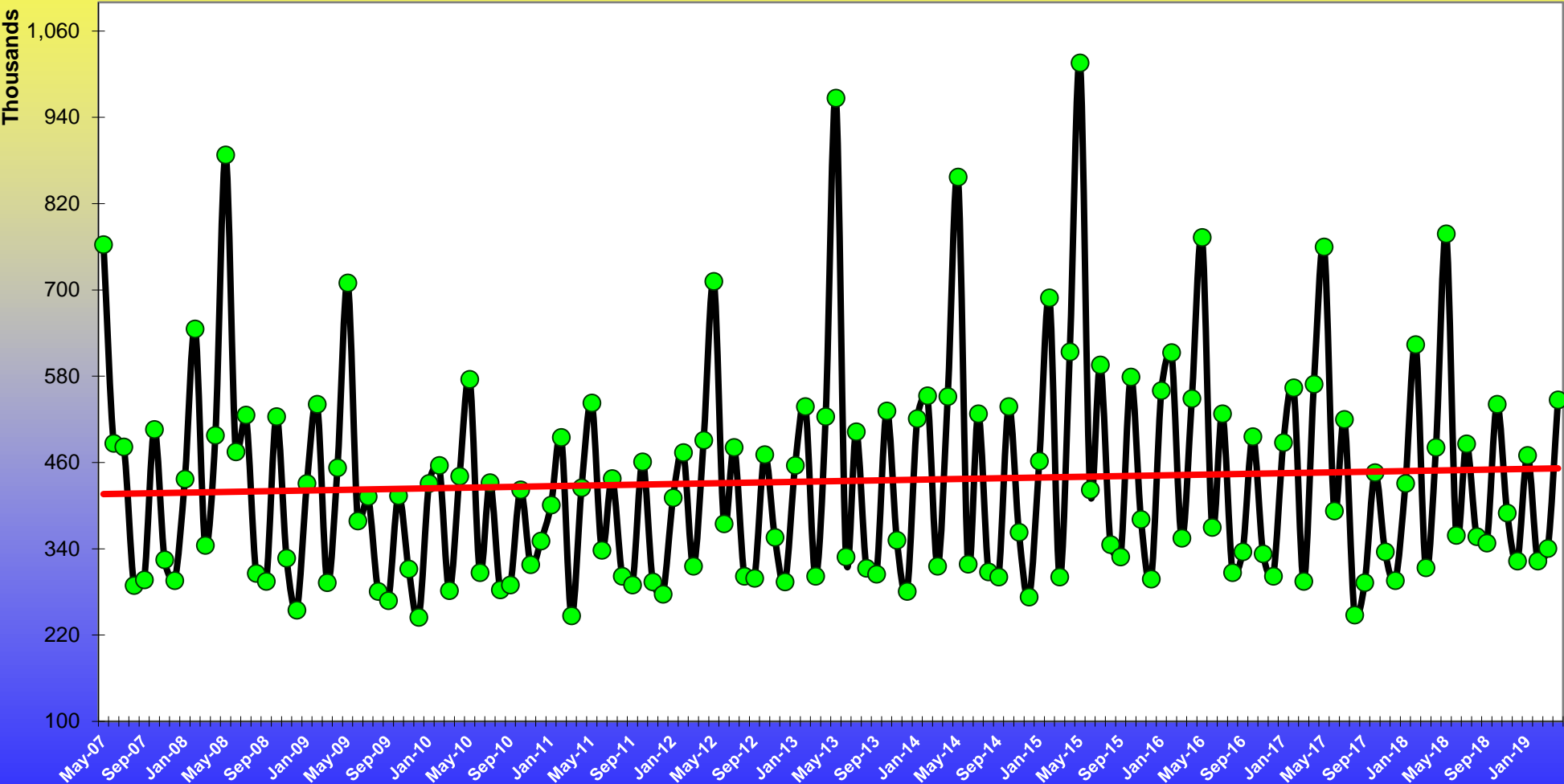


—●— Sales Tax Revenues — Linear (Sales Tax Revenues)

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

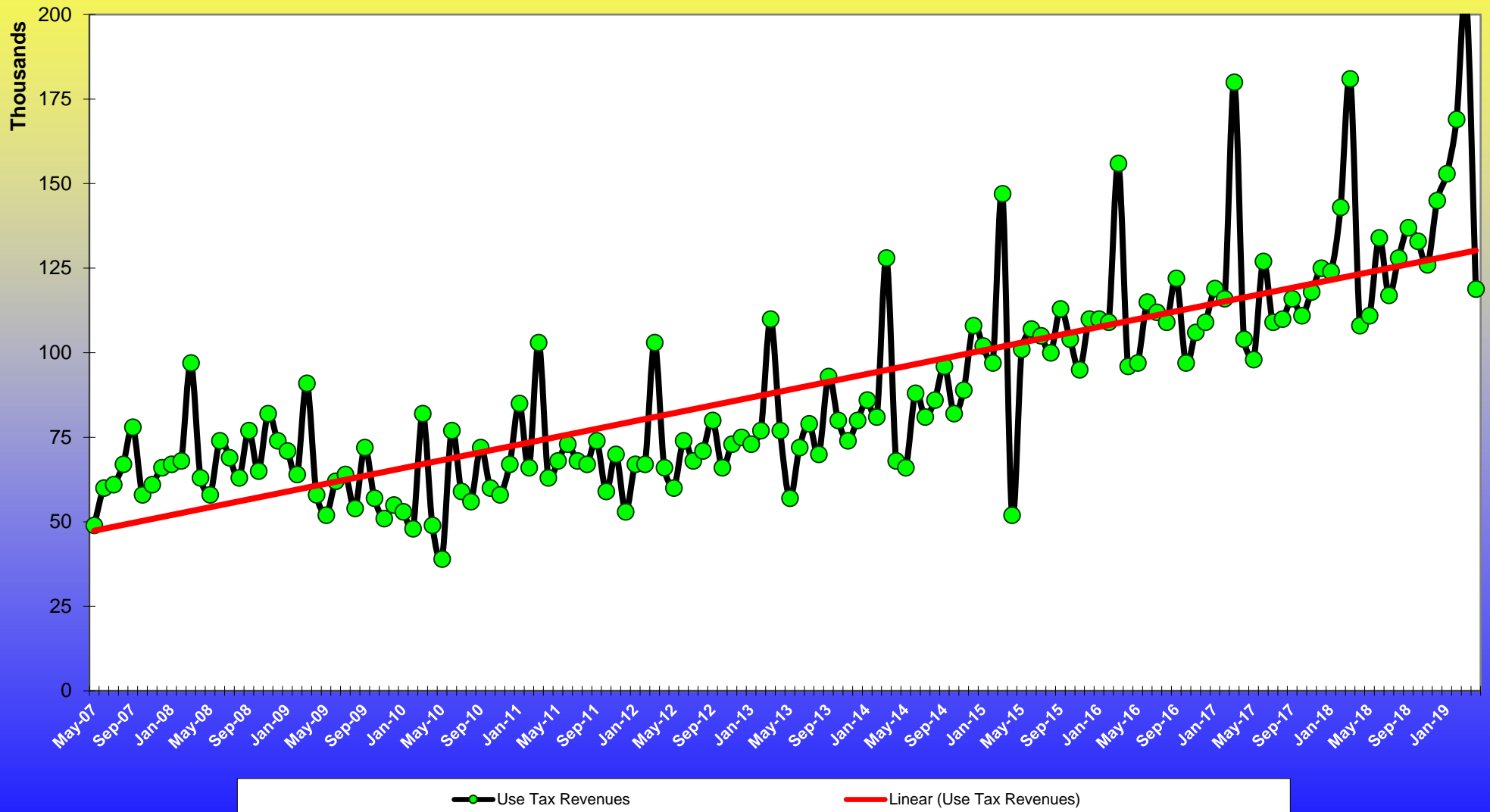


Village of Tinley Park Income Tax Revenues Monthly Fiscal Year 2008 to date

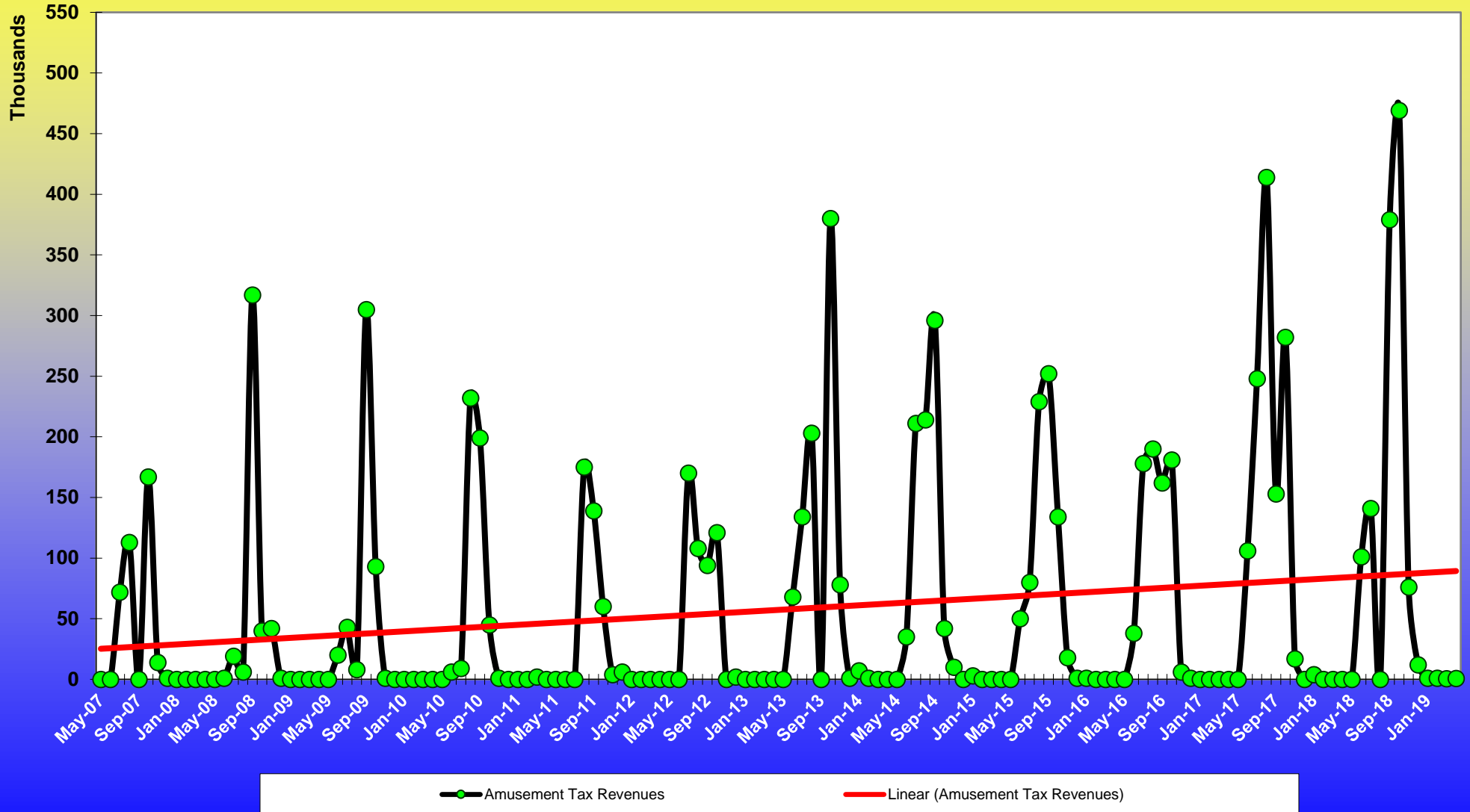


Income Tax Revenues Linear (Income Tax Revenues)

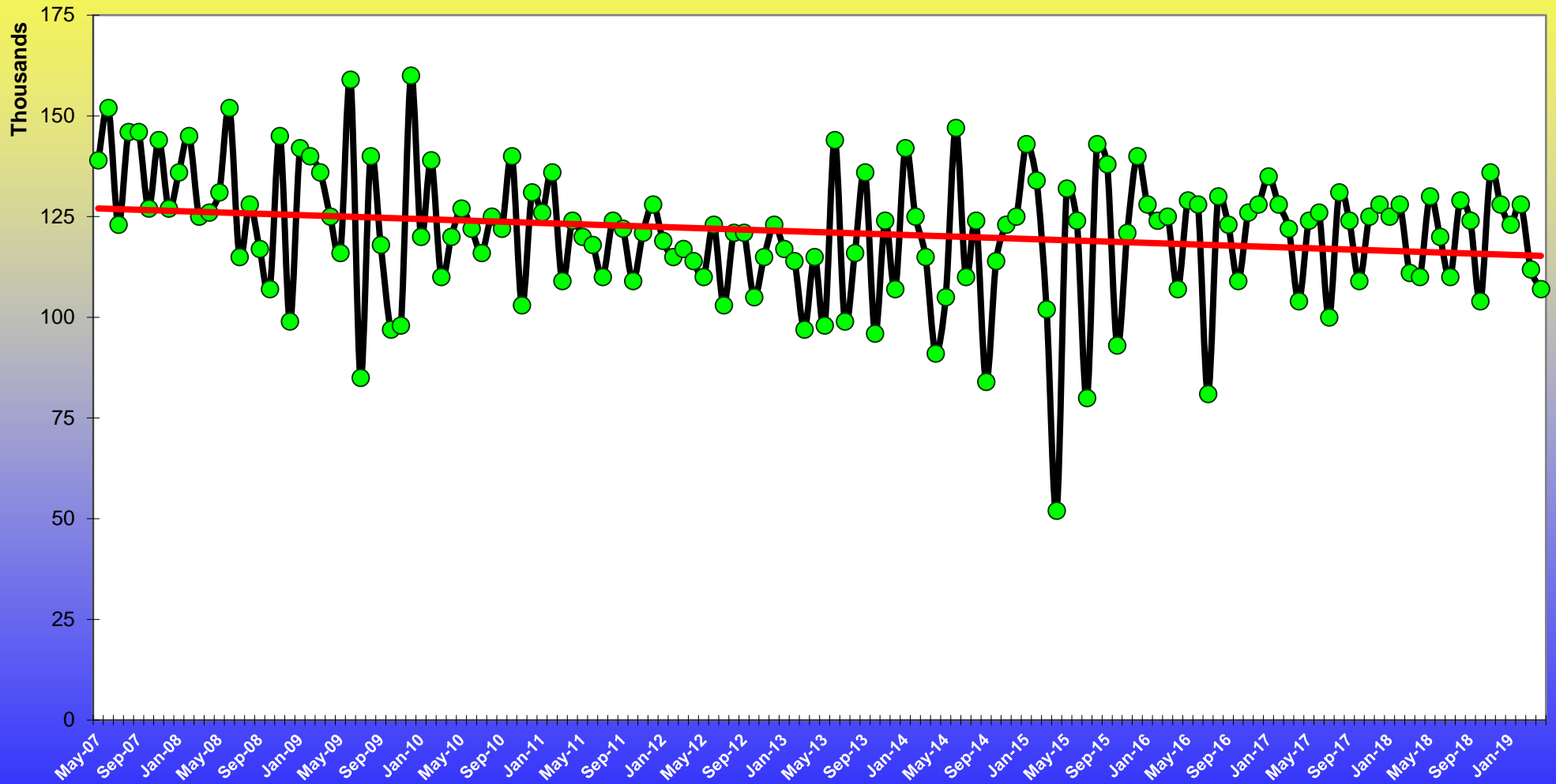
Village of Tinley Park Use Tax Revenues Monthly Fiscal Year 2008 to date



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



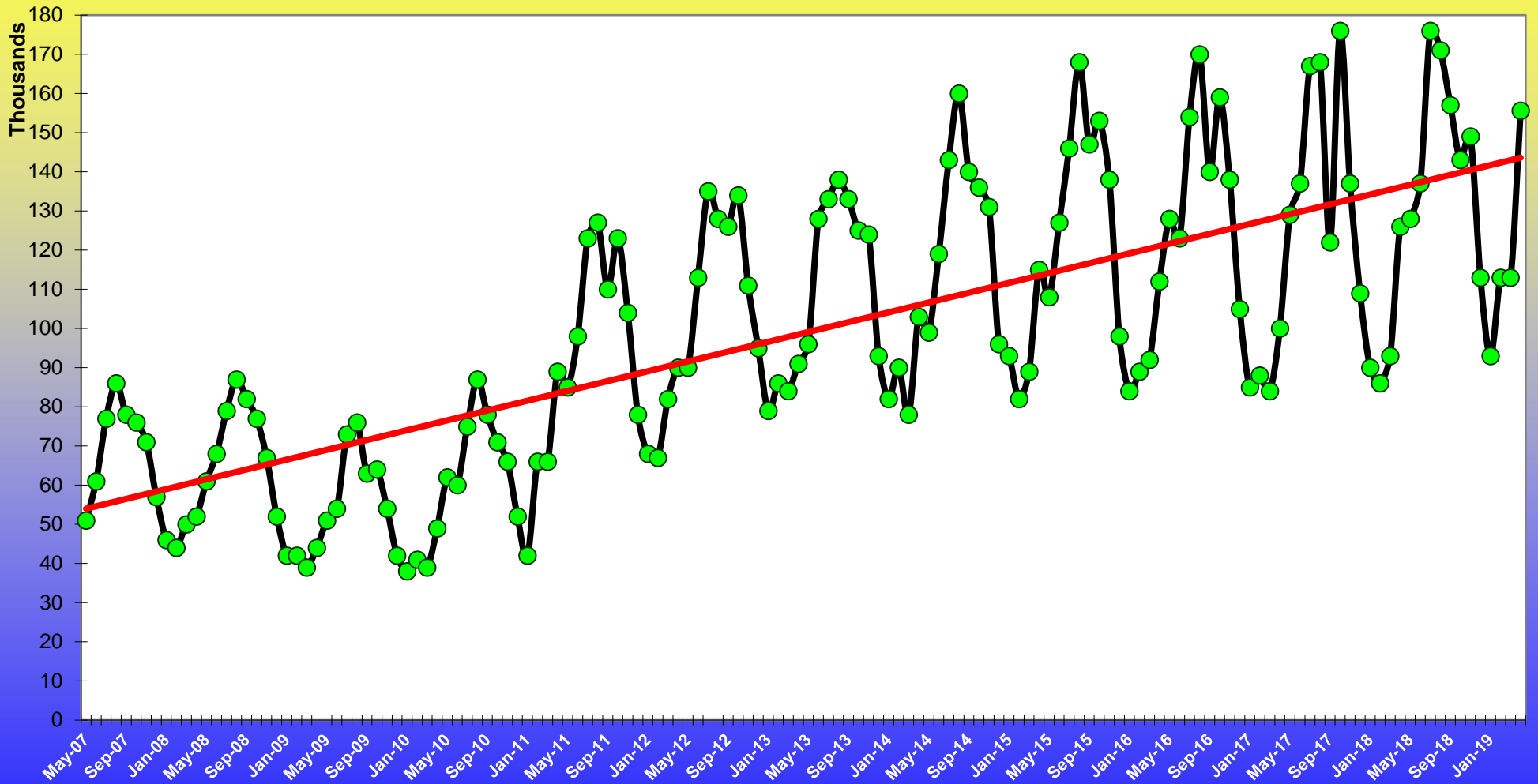
Village of Tinley Park Motor Fuel Tax Revenues Monthly Fiscal Year 2008 to date



● Motor Fuel Tax Revenues

— Linear (Motor Fuel Tax Revenues)

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



● Hotel Tax Revenues

— Linear (Hotel Tax Revenues)

Village of Tinley Park, Illinois
 General Fund
 Monthly Comparative Revenue Report
 April 2019 Pre-Audit

Print date 5/9/2019

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	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	131,949	149,982	17,612,644	17,369,100	101.9%	(243,544)	-1.4%
Prior Yrs R/E Tax Levies	(467,788)	0	(9,432)	(18,779)	(467,788)	(220,142)	#N/A	247,646	-52.9%
R/E Tax Levies Road/Brdg	561,735	570,000	2,440	2,583	561,735	563,674	98.9%	1,939	0.4%
Police Pension Tax Receipts	3,061,235	3,050,000	20,203	23,420	3,061,235	3,071,761	100.7%	10,526	0.3%
Sales Tax - General	14,101,637	14,500,600	1,027,338	895,150	14,101,637	14,300,536	98.6%	198,899	1.4%
Sales Tax - Home Rule	5,651,216	5,780,000	398,378	371,235	5,659,346	5,874,263	101.6%	214,918	3.8%
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	108,010	118,873	1,470,942	1,676,541	111.4%	205,599	14.0%
Sales Tax-Photofinishing	0	0	0	0	0	0	#N/A	0	#N/A
State Income Tax	3,569,531	3,394,000	334,244	380,006	3,569,531	3,821,735	112.6%	252,204	7.1%
Income Tax Surcharge (1 & 2)	1,572,404	1,495,000	147,237	167,395	1,572,404	1,683,501	112.6%	111,098	7.1%
Vehicle License	0	0	0	0	0	0	#N/A	0	#N/A
Building Permits	558,792	503,000	24,106	42,356	558,792	411,809	81.9%	(146,983)	-26.3%
Plan Review Fees	17,426	15,000	1,765	1,627	17,426	22,137	147.6%	4,711	27.0%
Business License	317,310	308,000	3,834	4,205	317,310	324,368	105.3%	7,059	2.2%
Video Gaming License	157,000	150,000	0	3,000	157,000	188,967	126.0%	31,967	20.4%
Contractor's License	50,350	55,000	5,300	6,400	50,350	47,610	86.6%	(2,740)	-5.4%
Fines/Fees	444,700	313,500	24,036	24,897	444,700	281,983	89.9%	(162,717)	-36.6%
Rebillables	59,494	40,000	2,169	124	59,494	80,003	200.0%	20,509	34.5%
Amusement tax	1,225,042	950,000	256	771	1,225,042	1,181,103	124.3%	(43,939)	-3.6%
Garage/Parking tax	0	0	0	0	0	0	#N/A	0	#N/A
Land Lease/Rental Income	189,196	162,000	43,201	13,526	189,196	161,065	99.4%	(28,132)	-14.9%
Customs Seizures/FBI Reimb.	0	0	0	0	0	0	#N/A	0	#N/A
State Reimb	13,541	12,000	0	0	13,541	32,387	269.9%	18,846	Over 100% +/-
Replacement Tax	67,739	68,650	13,789	16,845	67,739	70,154	102.2%	2,415	3.6%
OTB Handle Tax	0	0	0	0	0	0	#N/A	0	#N/A
Video Gaming Tax	366,741	475,000	33,169	40,930	366,741	434,230	91.4%	67,489	18.4%
State Reimb - Emergency Mgmt.	3,288	25,000	0	0	3,288	74,412	297.6%	71,124	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	0	(2,955)	38,574	60,481	241.9%	21,907	56.8%
Investment Interest	220,972	205,000	30,900	2,862	250,455	260,893	127.3%	10,438	4.2%
Investment Market Value Adj.	0	0	0	0	0	0	#N/A	0	#N/A
Transfer from Hotel/Motel Fund	611,615	850,000	38,387	32,829	611,852	706,620	83.1%	94,768	15.5%
Transfer from SSA#3 Fund	206,043	0	0	0	206,043	0	#N/A	(206,043)	-100.0%
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	500,000	100.0%	500,000	#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	350,000	100.0%	350,000	#N/A
Transfer from State Campus TIF	0	24,295	0	0	0	24,295	100.0%	24,295	#N/A
Miscellaneous	352,363	305,000	36,498	43,301	352,363	382,604	125.4%	30,242	8.6%
Police Grants	12,992	12,000	928	0	12,992	6,566	54.7%	(6,426)	-49.5%
Miscellaneous Grants	1,000	0	0	0	1,000	32,584	#N/A	31,584	Over 100% +/-
Bus Services	24,945	22,790	3,233	1,627	24,945	20,685	90.8%	(4,259)	-17.1%
Telecom Tax & IMF Tax	282,444	280,000	23,933	21,111	282,444	263,859	94.2%	(18,584)	-6.6%
Cable Franchise	1,135,006	1,060,000	69,509	66,081	1,135,006	1,020,022	96.2%	(114,984)	-10.1%
Natural Gas Franchise Fee	48,526	48,000	0	0	48,526	49,379	102.9%	853	1.8%
Police Security Reimb	353,566	300,000	719	9,974	353,566	418,323	139.4%	64,757	18.3%
Total Receipts	53,892,219	54,751,972	2,516,098	2,419,379	53,930,070	55,547,511	101.5%	1,617,441	3.0%

YTD budget
 \$54,751,972 Total funds available

\$71,514,305 \$74,374,763

Percent of year
 completed
 100.0%

Village of Tinley Park, Illinois
 General Fund
 Monthly Comparative Expense Report
 April 2019 Pre-Audit

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	19,326	29,779	255,251	235,014	303,050	77.6%	(20,237)	-7.9%	255,251
12	Village Manager	55,693	64,020	763,165	835,924	950,166	88.0%	72,759	9.5%	763,152
13	Village Clerk	46,341	46,150	588,869	618,153	735,355	84.1%	29,284	5.0%	588,616
14	General Overhead	697,574	87,430	3,431,877	2,377,346	3,354,130	70.9%	(1,054,531)	-30.7%	3,429,798
15	Finance	109,258	80,383	1,289,505	967,059	1,260,585	76.7%	(322,446)	-25.0%	1,289,439
16	Information Technology	0	70,409	0	769,319	986,605	78.0%	769,319	#N/A	0
17	Police	1,074,973	1,094,796	14,232,002	14,504,109	16,210,322	89.5%	272,107	1.9%	14,225,652
19	Fire Department	470,568	471,435	4,418,985	4,176,113	4,880,385	85.6%	(242,872)	-5.5%	4,420,770
20	Fire Prevention	74,628	82,107	933,885	958,089	1,128,015	84.9%	24,203	2.6%	933,885
21	Emergency Management	320,067	272,065	2,997,250	2,877,638	3,317,115	86.8%	(119,612)	-4.0%	2,997,250
23	Road & Bridge	354,841	333,286	4,752,012	4,929,719	6,129,753	80.4%	177,707	3.7%	4,733,230
24	Electrical	96,113	79,751	1,023,593	893,868	1,177,797	75.9%	(129,724)	-12.7%	1,023,468
25	Municipal Buildings	96,515	128,420	1,073,377	1,182,837	1,455,266	81.3%	109,460	10.2%	1,073,067
33-000	Community Dev.-Administration	27,914	26,630	236,165	199,282	196,150	101.6%	(36,883)	-15.6%	236,165
33-300	Community Dev.-Bldg Dept (Insp)	102,839	107,192	1,190,319	1,189,234	1,473,118	80.7%	(1,085)	-0.1%	1,189,944
33-310	Community Dev-Planning Dept	40,673	32,348	249,589	373,416	543,830	68.7%	123,827	49.6%	249,589
33-320	Community Dev-Economic Deve	16,290	19,812	205,092	214,287	304,560	70.4%	9,195	4.5%	205,092
35	Marketing/Communications	38,387	66,525	522,216	707,458	968,970	73.0%	185,242	35.5%	522,216
41-040	Civil Service Commission	2,173	8,449	45,264	47,774	36,035	132.6%	2,510	5.6%	45,089
41-044	Environmental Commission	670	187	2,620	3,687	7,450	49.5%	1,067	40.8%	2,602
41-045	Economic/Commerical Commis:	3,430	126	8,169	5,377	36,115	14.9%	(2,791)	-34.2%	8,169
41-046	Community Resources	26,913	8,430	45,456	41,549	50,160	82.8%	(3,907)	-8.6%	45,456
41-047	Zoning Board of Appeals (ZBA)	391	0	1,122	944	5,270	17.9%	(178)	-15.9%	1,122
41-048	Long Range Planning (LRPC)	1,677	124	8,533	3,427	15,360	22.3%	(5,106)	-59.8%	8,533
41-050	Veterans Commission	268	250	4,663	4,490	24,580	18.3%	(173)	-3.7%	4,663
41-054	Historic Preservation (HPC)	5,000	0	12,631	5,050	10,165	49.7%	(7,581)	-60.0%	12,631
41-056	Senior Services Commission	4,351	6,105	48,640	44,245	51,450	86.0%	(4,396)	-9.0%	48,640
41-057	Sister City Commission	237	79	1,262	4,669	5,600	83.4%	3,407	Over 100% +/-	1,262
42	Village Bus Services	3,788	5,367	50,407	33,431	56,030	59.7%	(16,976)	-33.7%	50,407
53	Pace Bus Services	6,056	8,258	75,590	87,233	96,945	90.0%	11,643	15.4%	75,640
58	Main Street Commission	1,341	0	162,280	0	0	#DIV/0!	(162,280)	-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	7,924,219	0	7,924,219	41,518	665,000	6.2%	(7,882,701)	-99.5%	0
96	Transfer to Bond Stabilization	500,000	0	500,000	0	0	#DIV/0!	(500,000)	-100.0%	0
96	Transfer to Capital Improv.-Surt:	1,836,722	0	1,836,722	0	1,495,000	0.0%	(1,836,722)	-100.0%	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	25,000	0	85,000	90,000	150,500	59.8%	5,000	5.9%	60,000
96	Transfer to Police Pension	20,203	23,420	3,061,235	3,071,761	3,050,000	100.7%	10,526	0.3%	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	1,315,138	1,629,371	1,702,000	95.7%	314,233	23.9%	1,315,138
98	Contingency	22,845	460	88,412	151,187	250,000	60.5%	62,775	71.0%	88,412
Total		14,027,284	3,153,795	53,790,516	43,624,580	53,432,832	81.6%	(10,165,936)	-18.9%	43,477,865

Village of Tinley Park, Illinois
 Water & Sewer Revenue
 Monthly Comparative Revenue Report
 April 2019 Pre-Audit

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	\$ 9,363,438.78			
RECEIPTS									
Route Consumption	13,586,244	13,582,000	1,103,586	1,086,327	13,586,244	12,856,193	94.7%	(730,051)	-5.4%
Sewer Transmission	2,161,192	2,157,500	191,807	180,501	2,161,192	2,066,685	95.8%	(94,507)	-4.4%
Sewer Treatment - MWRD	849,498	850,000	829	0	849,498	822,489	96.8%	(27,010)	-3.2%
Sewer Treatment - Frankfort	325,998	390,000	589	126	325,998	403,145	103.4%	77,147	23.7%
Sewer Treatment - Amer.Wtr.	709,982	710,000	567	596	709,982	714,234	100.6%	4,253	0.6%
Misc. Consumption	13,725	9,000	12	0	13,725	4,777	53.1%	(8,948)	-65.2%
Sewer Tap	1,250	1,200	100	0	1,250	1,550	129.2%	300	24.0%
Water Tap	7,200	6,000	300	900	7,200	6,000	100.0%	(1,200)	-16.7%
Water Meters	34,449	29,500	1,553	1,836	34,449	31,934	108.3%	(2,515)	-7.3%
Construction Water	3,211	3,000	247	0	3,211	3,952	131.7%	741	23.1%
Turn On Fees	6,375	5,000	325	300	6,375	7,325	146.5%	950	14.9%
Investment Interest	89,792	75,000	11,873	0	101,665	98,687	131.6%	(2,978)	-2.9%
Investment Market Value Adj.	0	0	0	0	0	0	#N/A	0	#N/A
Insurance Reimbursement	0	0	0	0	0	5,781	#N/A	5,781	#N/A
Miscellaneous	23,798	1,000	175	300	23,798	20,132	2013.2%	(3,666)	-15.4%
Water Resales - New Lenox	6,534,509	6,525,000	427,384	450,248	6,534,509	6,687,538	102.5%	153,029	2.3%
Water Resales - Amer.Wtr.	798,539	811,000	61,210	62,858	798,539	798,752	98.5%	213	0.0%
Bond Refinancing						0			
Total Receipts	25,145,761	25,155,200	1,800,557	1,783,994	25,157,635	24,529,173	97.5%	(628,461)	-2.5%
		YTD budget \$25,155,200	Total Funds Available		\$33,645,780	\$33,892,612			Percent of year completed 100.0%

Village of Tinley Park, Illinois
 Commuter Parking Lots
 Monthly Comparative Revenue Report
 April 2019 Pre-Audit

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	10,042	10,184	121,795	114,716	95.6%	(7,079)	-5.8%
Coins - 80th Avenue South	188,633	190,000	15,212	15,670	188,633	180,399	94.9%	(8,234)	-4.4%
Coins - Hickory	24,932	25,000	2,124	1,777	24,932	23,351	93.4%	(1,581)	-6.3%
Coins - Timber Drive	0	0	0	0	0	0	#N/A	0	#N/A
Tokens - Commuter Daily Lots	216,435	205,000	18,975	23,505	216,435	232,200	113.3%	15,765	7.3%
Permits - Oak Park Ave	10,661	10,500	161	630	10,661	11,220	106.9%	560	5.3%
Permits - Beatty Lot	91,584	90,000	8,490	9,090	91,584	92,178	102.4%	594	0.6%
Permits - South Street	39,390	37,800	2,970	4,050	39,390	36,992	97.9%	(2,398)	-6.1%
Permits - Hickory	0	0	0	0	0	0	#N/A	0	#N/A
Permits - Municipal	450	360	0	0	450	0	0.0%	(450)	-100.0%
Permits - Church Lot	1,800	1,800	90	90	1,800	1,980	110.0%	180	10.0%
Fines - Oak Park Ave	2,675	1,800	275	100	2,675	2,350	130.6%	(325)	-12.2%
Fines - Beatty Lot	1,450	1,100	225	325	1,450	2,300	209.1%	850	58.6%
Fines - South Street	250	500	75	25	250	625	125.0%	375	Over 100% +/-
Fines - Hickory	1,725	1,000	150	175	1,725	1,875	187.5%	150	8.7%
Fines - Municipal	75	200	0	0	75	0	0.0%	(75)	-100.0%
Fines - Church Lot	100	50	0	0	100	75	150.0%	(25)	-25.0%
Fines - 80th Avenue North	8,221	5,400	1,071	1,050	8,221	11,875	219.9%	3,654	44.4%
Fines - 80th Avenue South	12,800	6,000	1,600	975	12,800	14,307	238.5%	1,507	11.8%
Lease Income	0	0	0	0	0	0	#N/A	0	#N/A
Investment Interest	11,810	8,500	1,436	0	13,246	13,785	162.2%	538	4.1%
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	62,895	67,646	736,222	740,227	105.0%	4,005	0.5%
		YTD budget \$705,010	Total Funds Available		\$1,894,069	\$1,928,152			Percent of year completed 100.0%

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

CONFIDENTIAL

					FY 2019				FY 2019			
					Year to Date Current to Prior Year Comparison				Actual versus Budget Comparison (Note 1)			
	FY 2019 Apr-19	FY 2018 Apr-18	Dollars Difference	Percent Change	Through Apr-19	Through Apr-18	Dollars Difference	Percent Change	Year to Date Actual	Year to Date Budget	Dollars Difference	Percent Change
Sales Taxes	\$895,000	\$1,027,000	(\$132,000)	-12.9%	\$14,300,000	\$14,101,000	199,000	1.4%	\$14,300,000	\$13,292,000	\$1,008,000	7.6%
Home Rule Sales Tax	\$371,000	\$398,000	(\$27,000)	-6.8%	\$5,874,000	\$5,659,000	215,000	3.8%	\$5,874,000	\$5,298,000	\$576,000	10.9%
Income Taxes	547,000	481,000	66,000	13.7%	5,505,000	5,142,000	363,000	7.1%	5,505,000	4,964,000	541,000	10.9%
Property Taxes	155,000	143,000	12,000	8.4%	20,221,000	20,206,000	15,000	0.1%	20,221,000	18,425,000	1,796,000	9.7%
Motor Fuel Tax	107,000	110,000	(3,000)	-2.7%	1,444,000	1,442,000	2,000	0.1%	1,444,000	1,311,000	133,000	10.1%
Hotel Tax	156,000	126,000	30,000	23.8%	1,638,000	1,545,000	93,000	6.0%	1,638,000	1,448,000	190,000	13.1%
Commuter Parking Fund	68,000	61,000	7,000	11.5%	740,000	723,000	17,000	2.4%	740,000	638,000	102,000	16.0%
Water & Sewer Revenues	1,784,000	1,789,000	(5,000)	-0.3%	24,430,000	25,056,000	(626,000)	-2.5%	24,430,000	22,990,000	1,440,000	6.3%
General Fund Revenues	2,416,000	2,485,000	(69,000)	-2.8%	54,412,000	53,474,000	938,000	1.8%	54,412,000	48,881,000	5,531,000	11.3%

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

		IML	IML	IML	IML	IML	IML
	Tinley	Dec-17	Feb-18	May-18	Sep-18	Dec-18	Feb-19
Income Taxes	86.22	95.80	89.00	94.87	94.87	97.90	96.30
Motor Fuel Taxes	25.22	25.75	25.55	25.25	25.25	25.55	25.45
Use Tax	26.54	26.30	26.75	27.50	27.50	29.00	29.65

* 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 April 30, 2019

IMPACT - Print date 5/10/2019

	Current Year to Date	Cummulative Total
Park Districts		
Tinley Park Park District	\$825.00	\$1,775,589.95
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	1,665.00	1,177,810.00
Tinley Park ESDA	165.00	202,088.00
Village of Frankfort Transportation	3,074.17	83,683.58
Elementary School Districts		
Kirby (140)	0.00	1,011,250.00
Kirby - accelerated	3,800.00	7,293,961.89
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)	10,065.37	5,384,197.11
High School Districts		
LincolnWay (210)	1,912.01	906,911.03
Rich Township (227)	0.00	288,400.00
Bremen (228)	400.00	111,350.00
Consolidated (230)	100.00	415,925.00
Totals	\$23,906.55	\$21,745,887.88

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