

NOTICE OF STANDING COMMITTEE MEETINGS

Scheduled for
Tuesday, July 23, 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 Committee
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 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, July 23, 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 JUNE 24, 2019.
3. REVIEW JUNE 2019 FINANCIAL REPORT.
4. DISCUSS FINANCE TRANSPARENCY SOFTWARE.
5. RECEIVE COMMENTS FROM THE PUBLIC.

ADJOURNMENT

KRISTIN A. THIRION
VILLAGE CLERK

MINUTES
Special Meeting of the Finance Committee
June 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: M. Glotz, Village Trustee

Staff Present: D. Niemeyer, Village Manager
P. Carr, Assistant Village Manager
P. Connelly, Village Attorney
C. Faricelli, Deputy Police Chief
M. Zonsius, Assistant Village Treasurer
D. Framke, Marketing Director
H. Lipman, Management Analyst
L. Valley, Executive Assistant to the Manager and Trustees
C. Mikrut, Intern
L. Carollo, Commission/Committee Secretary

Item #1 - The Special Meeting of the Finance Committee was called to order at 7:55 p.m.

Item #2 – CONSIDER APPROVAL OF THE MINUTES OF THE SPECIAL FINANCE COMMITTEE MEETING HELD ON MAY 28, 2019 – Motion was made by Trustee Berg, seconded by Trustee Mueller, to approve the minutes of the Special Meeting of the Finance Committee held on May 28, 2019. Vote by voice call. Chairman Galante asked if there was any discussion. No one came forward. Chairman Galante declared the motion carried.

Item #3 – REVIEW MAY 2019 FINANCIAL REPORT - M. Zonsius, Assistant Village Treasurer presented a revenue and expense update for May 2019 - Fiscal Year 2020, Month 1. Revenues totaled \$3.45 million, which is currently slightly less than Budget due to property taxes. Property taxes are a reasonable type of revenue biannually and it is expected revenues will be closer to Budget moving forward within the fiscal year. Total expenses were \$2.7 million, which are currently under budget due to variable personnel expenses.

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

Item #4 – DISCUSS LIABILITY AND WORKERS' COMPENSATION INSURANCE - Effective January 1, 2019, the Village Board switched insurance carriers from the Intergovernmental Risk Management Agency (IRMA) to the Illinois Counties Risk Management Trust (ICRMT). Under IRMA, the Village had a single deductible of \$50,000 for all claim types. ICRMT offers more of a retention policy with deductibles referred to as Self-Insured Retention limits (SIRs), ranging from \$150,000 to \$300,000. Select categories have per occurrence SIRs, which the Village will pay per occurrence, and if totals exceed the limit, the remainder is paid by ICRMT.

H. Lipman, Management Analyst provided the Committee with an update of insurance claims/losses since January 1, 2019. The Village has had a total of forty-three (43) claims/losses since joining ICRMT in the following categories: Incident Only, Property, Auto, Workers' Compensation and Public Officials' Liability. Of note; the Village has not experienced any major losses in the last seven (7) months.

Currently, twelve (12) of the forty-three (43) total claims remain open. The vast majority of claims to date consist of Incident Only, where only minimal damage has occurred. Of the six (6) Auto claims, one has reached the \$5,000 per occurrence SIR, which the Village has paid for repair and ICRMT is responsible for additional costs. This is one of the only claims to date to meet a per occurrence SIR. There have been six (6) Workers' Compensation claims and total expenses have been minimal. Three (3) claims remain open. To date, Workers' Compensation claims total \$3,300. Currently, there are two (2) pending Public Officials' Liability claims, for which reserves are set aside in anticipation of legal fees and these costs are under \$3,000.

Since January, ICMRT has worked closely with staff to ensure a smooth transition and share resources. ICMRT's resources have included an online portal for staff to submit claims and track claims/costs and the ICMRT website for online training courses, as well as ICMRT hosting seminars free for members. Additionally, staff recently had an in-person claims review to discuss open claim status and a quarterly review will also be scheduled in a few months. ICMRT staff also attended Village Safety Committee meetings.

IRMA is still handling several claims that were open and ongoing prior to the transition to ICRMT, as well as any claims that occurred in 2018, but have only been recently reported to the Village. Two (2) Trip and Fall claims are pending and are being handled by IRMA-appointed attorneys and four (4) ongoing Workers' Compensation claims, for which attorneys have been designated.

Trustee Mueller asked if the Village is saving or losing money when compared with IRMA. D. Niemeyer, Village Manager stated due to the different premium structures in the insurance pools there will be times the Village will either be saving or losing money depending on the types of claims submitted. Committee discussion continued regarding the differences between the insurance pools. Mr. Niemeyer stated going forward staff will need further Village Board direction as the concern remains insurance costs may be higher if large claims are incurred.

Item #5 – DISCUSS HEALTH INSURANCE - In July 2017, the Village awarded a Professional Services Agreement to Alliant/Mesirow Insurance Services for health insurance broker services after proffering a (Request for Qualifications) RFQ for a new health insurance broker and the agreement is anticipated to expire July 14, 2020.

The Village received a preliminary proposal from Alliant/Mesirow for Health/Dental Insurance Program renewal for plan year October 1, 2019 through September 30, 2020. Blue Cross and Blue Shield (BCBS) of IL medical and dental preliminary renewal offers reflect an overall program decrease of approximately \$157,000. Final recommendations are expected from Alliant/Mesirow July 1, 2019.

- Preliminary Medical Renewal: Decrease of approximately \$172,000 (-3.5% rate action).
- Preliminary Dental Renewal: Increase of approximately \$15,000 (+5.7% rate action/trend).

Premiums include Alliant/Mesirow Insurance Services annual service fee of \$42,000, which were rolled into commissions effective with the 2018-2019 plan year. Current full time and Public Works collective bargaining unit members contribute 10% cost share and police collective bargaining contribute 10% cost share for HMO plans and 8% for PPO.

Alliant/Mesirow continues to perform due diligence in the marketplace and analysis of competitive products. In anticipation of either no change or reduction in rate action, Village staff recommended renewal of Medical and Dental Insurance for the 2019-2020 plan year.

Chairman Galante asked the Committee if anyone had any questions. No one came forward.

Item #6 – DISCUSS REVOCATION OF BUSINESS LICENSE FOR TAXI EXPRESS AND ARS RESCUE ROOTER:

- a. INITIATION OF THE HEARING**
- b. APPOINTMENT OF A HEARING OFFICER**

Based upon recent complaints, Sergeant Patrick St. John requested the Licensing Committee to suspend or revoke the business license for Taxi Express. Additionally, based upon complaints of fraudulent activity by ARS Rescue Rooter with key witnesses to be present to testify as to their activity given rise to the request, it has been requested the Licensing Committee suspend and revoke ARS' business license.

Pursuant to Village Code, the Licensing Committee may initiate a hearing to determine if suspension or revocation is warranted and may appoint a hearing officer to conduct such hearing. It is recommended the law firm of Montana and Welch serve as the hearing officer. Montana and Welch is a local municipal firm well qualified to serve in this role and currently serving as hearing officer for Tinley Park's Adjudication Call.

Staff recommended initiation of the hearing and the appointment of the hearing officer be placed on the agenda for the next Village Board meeting.

Motion was made by Trustee Berg, seconded by Trustee Mueller, to recommend initiation of a hearing for ARS Rescue Rooter business license revocation, suspension or fine. Vote by voice.

Motion was made by Trustee Mueller, seconded by Trustee Berg, to recommend Montana and Welch law firm as the hearing officer for ARS Rescue Rooter business license revocation, suspension or fine. Vote by voice.

Motion was made by Trustee Mueller, seconded by Trustee Berg, to recommend initiation of a hearing for Taxi Express business license revocation, suspension or fine and to recommend Montana and Welch law firm as the hearing officer for Taxi Express business license revocation, suspension or fine. Vote by voice.

Item #7 – RECEIVE COMMENTS FROM THE PUBLIC - No comments from the public.

ADJOURNMENT

Motion was made by Trustee Berg, seconded by Trustee Mueller, to adjourn this Special Meeting of the Finance Committee. Vote by voice call. Chairman Galante declared the motion carried and adjourned the meeting at 8:12 p.m.

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MEMORANDUM



TO: Village Board

9 July 2019

FROM: Brad L. Bettenhausen, Treasurer

RE: Revenues update - June 2019 - Fiscal Year 2020, Month 2

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

General Fund:

Sales Tax – June reporting – March sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	1,215,438	2,231,322
Last Fiscal Year	1,311,020	2,323,780
Dollars change	-95,582	-92,458
Percent change	-7.3%	-4.0%

There is a three month lag between when a taxable sale is made to when the Village’s share of the sales tax rate (1%) is distributed by the Illinois Department of Revenue.

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

Home Rule Sales Tax – June reporting – March sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	472,755	871,664
Last Fiscal Year	479,337	852,240
Dollars change	-6,582	-19,424
Percent change	-1.4%	-2.3%

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.

The high water mark for this month's receipts occurred last year (2018). Nine 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 - June reporting – March sales activity

	This Month	Fiscal Year to Date
This Fiscal Year	155,680	292,623
Last Fiscal Year	134,141	245,217
Dollars change	21,539	47,406
Percent change	16.1%	19.3%

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 – June reporting (share of taxes collected in May)

	This Month	Fiscal Year to Date
This Fiscal Year	355,604	1,494,278
Last Fiscal Year	359,262	1,136,948
Dollars change	-3,658	357,330
Percent change	-1.0%	31.4%

The high water mark for this month's receipts occurred in 2007. 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 of interest are 2018 and 2019. The current tax collections for Cook County are approximately \$70,800 lower 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 \$217,300 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 \$310,800 less than the same period a year ago.

Fluctuations in property tax receipts when viewed from the Village fiscal year perspective are not uncommon and are the result of timing issues related both to when tax payments are made by property owners and when distributions are subsequently made from the respective County Treasurers. Since 2007, the Police Pension levy portion of the Village annual tax levy has been distributed directly into the pension fund accounts rather than coming into the Village General

Fund first. The Village's levy, in total, 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 - June activity reporting

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

	This Month	Fiscal Year to Date
This Fiscal Year	42,756	88,577
Last Fiscal Year	39,437	77,036
Dollars change	3,319	11,541
Percent change	8.4%	15.0%

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.

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 147 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]
- Buffalo Wild Wings; 7301 183rd St [State approved 18 Apr 2019]
- Tribes Ale House; 9501 171st St [State approved 13 Jun 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]

Other Funds:

Motor Fuel Taxes - June reporting (share of taxes collected in May)

	This Month	Fiscal Year to Date
This Fiscal Year	115,022	240,531
Last Fiscal Year	119,504	249,312
Dollars change	-4,482	-8,781
Percent change	-3.8%	-3.5%

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.

Seven 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 2009. None of the past twelve months have established new high record levels. These results are in keeping with the long term trending for this revenue source as noted previously.

Commuter Parking

The number of daily pay spaces utilized for June 2019 were down slightly less than 3% compared to the same month of the prior year. Year to date, space utilization was nearly flat, with a small 0.5% decrease 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 13,700 tokens have been sold through the end of the month. An average of over 13,500 tokens have been used for parking during this fiscal year to date. There are approximately 34,000 unused tokens outstanding at the end of the current reporting period. This outstanding "inventory" represents approximately 2.7 months of potential future token usage.

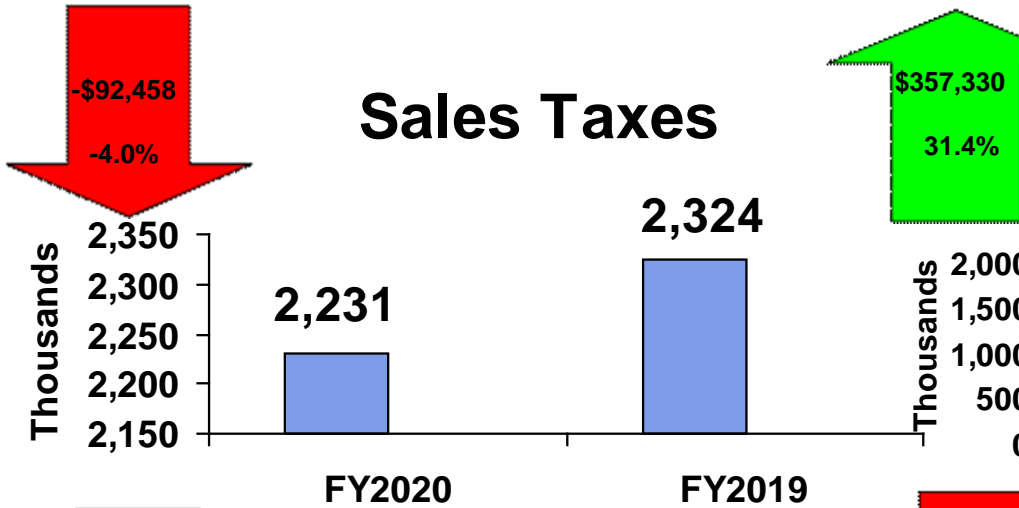
It should be kept in mind that Commuter Parking fee revenues, at a daily rate of \$1.50, both individually and collectively are relatively minor comparatively to the other revenue items discussed in this memo.

Village of Tinley Park, Illinois

June 2019 YTD Revenues Recap

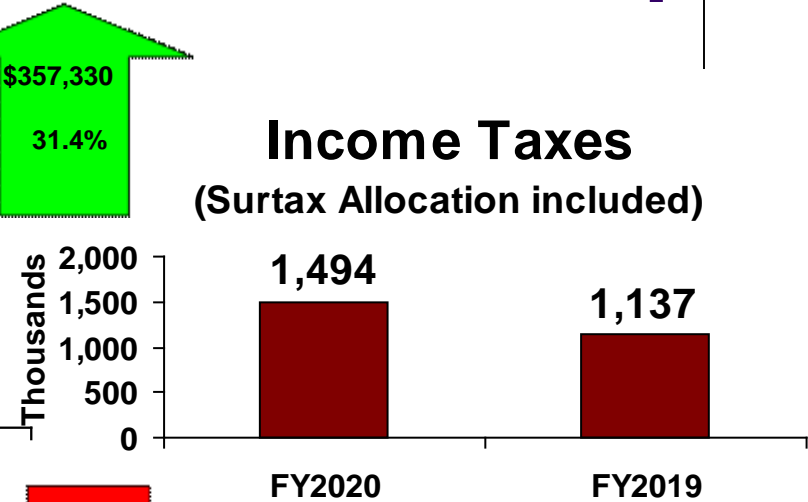


Sales Taxes



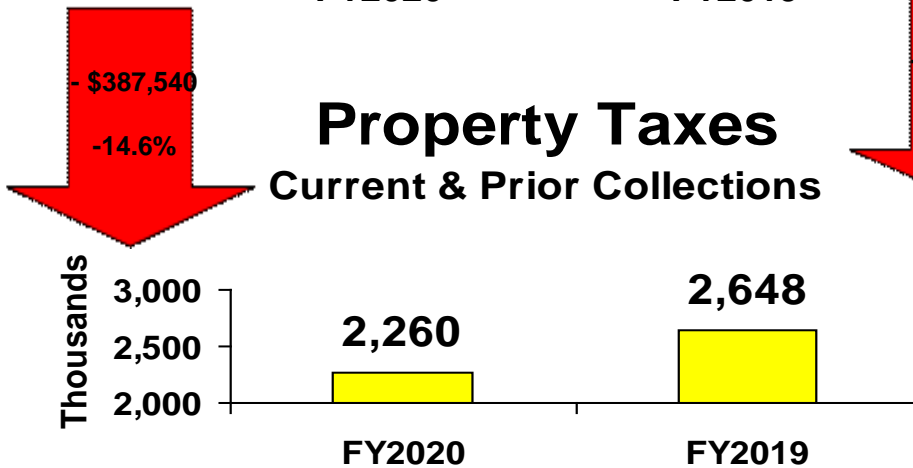
Income Taxes

(Surtax Allocation included)



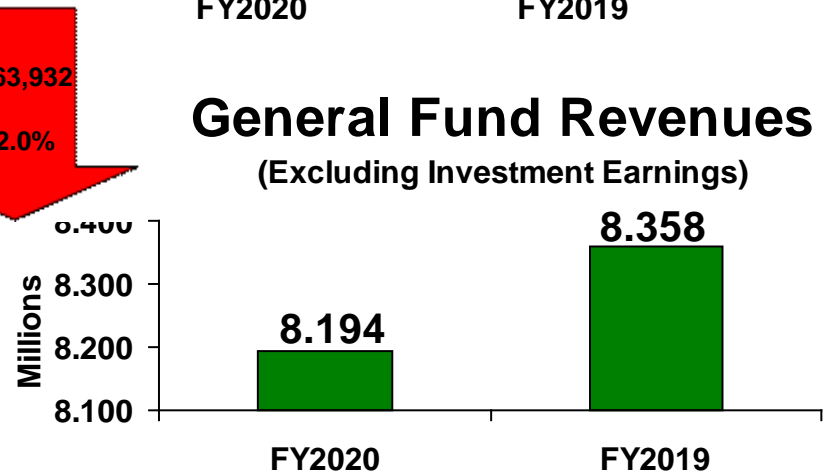
Property Taxes

Current & Prior Collections



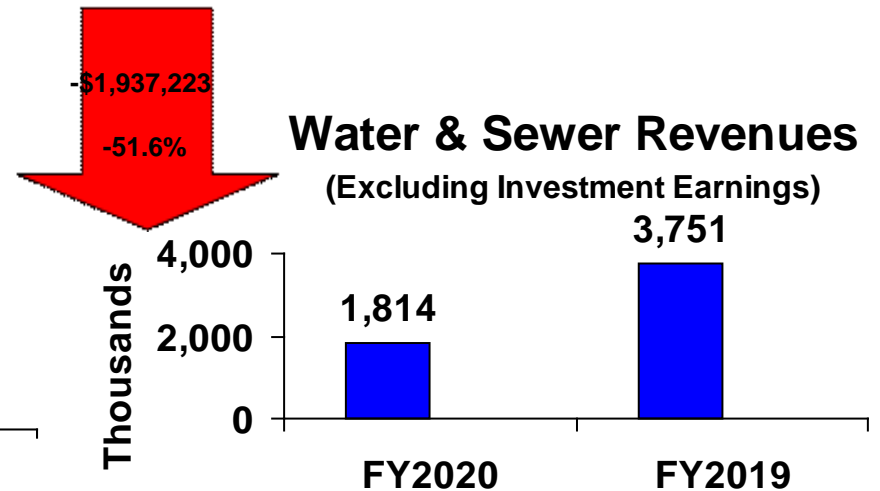
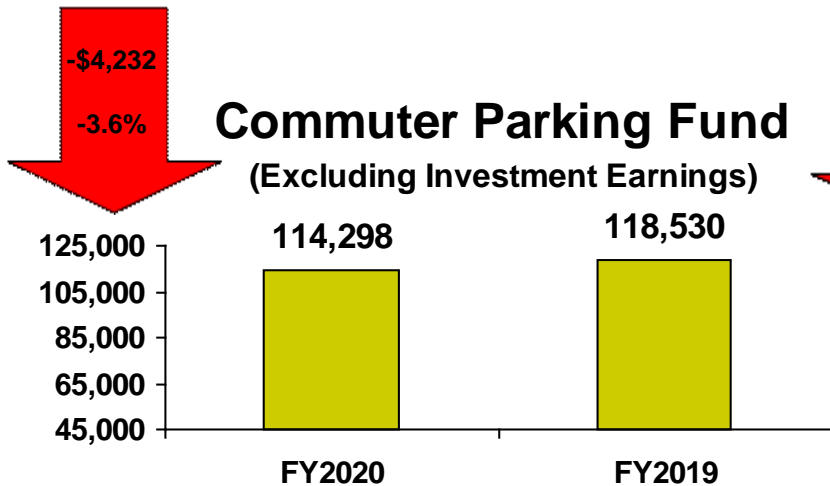
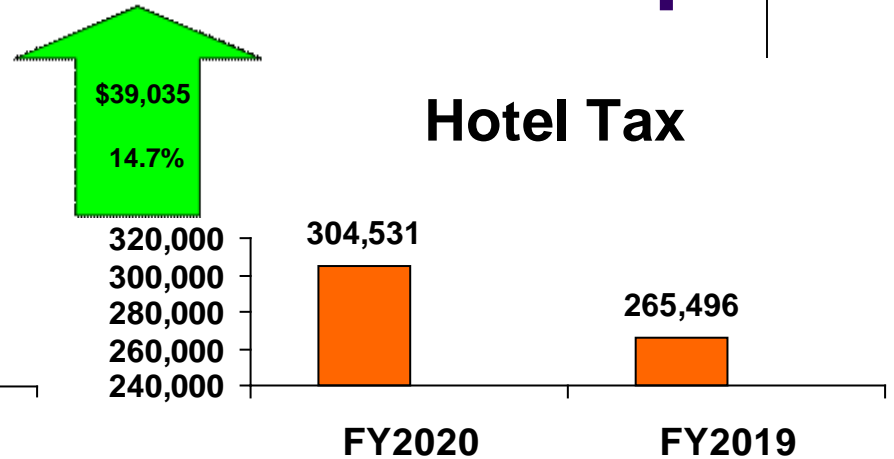
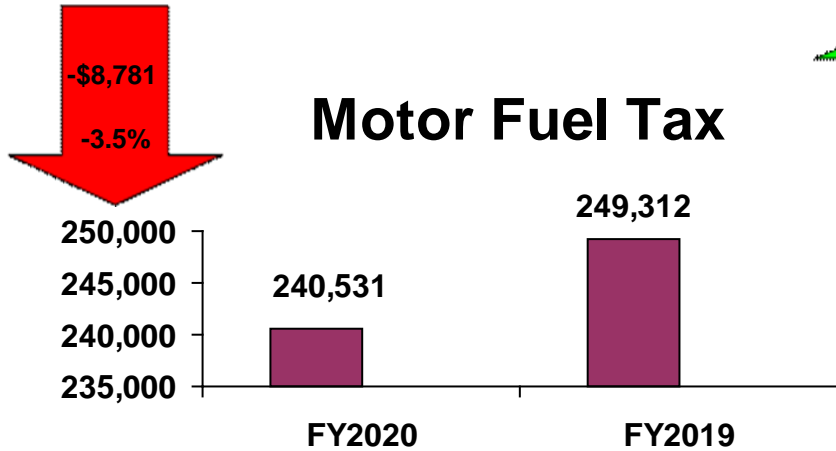
General Fund Revenues

(Excluding Investment Earnings)





Village of Tinley Park, Illinois June 2019 YTD Revenues Recap

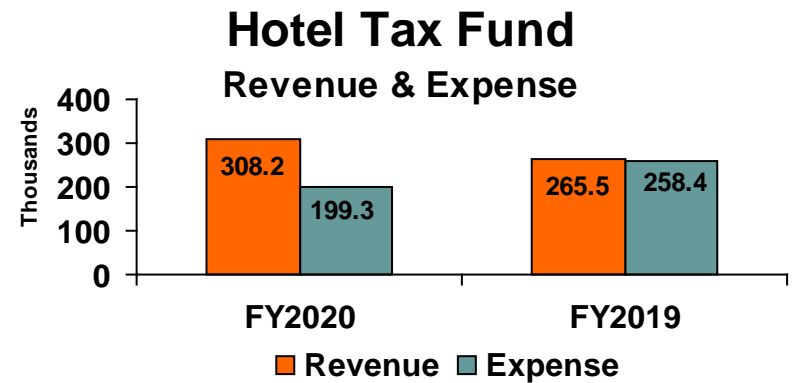
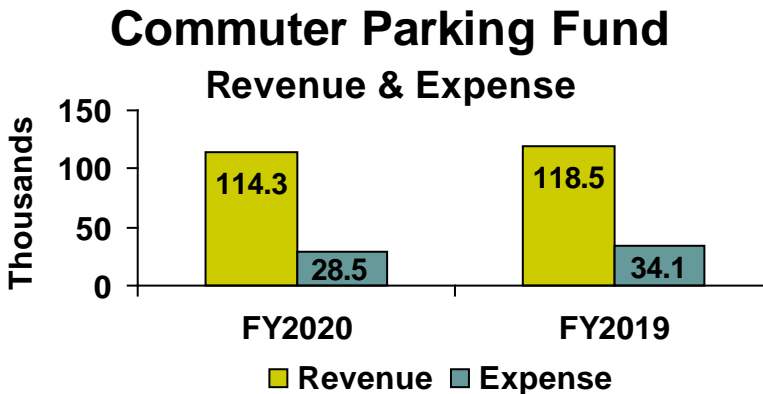
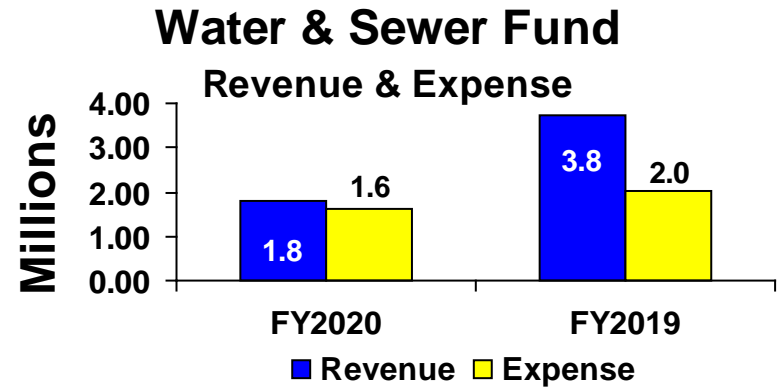
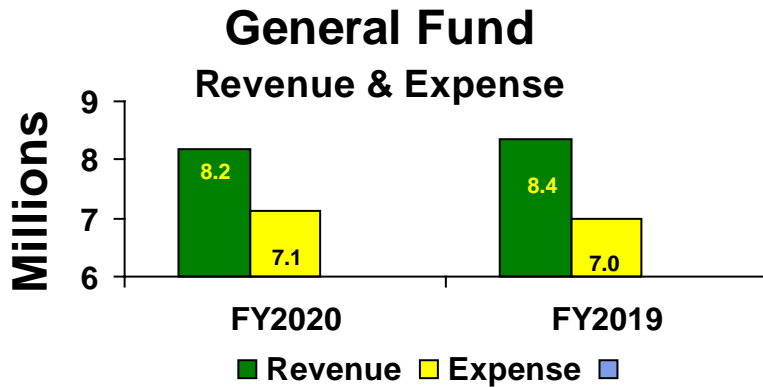




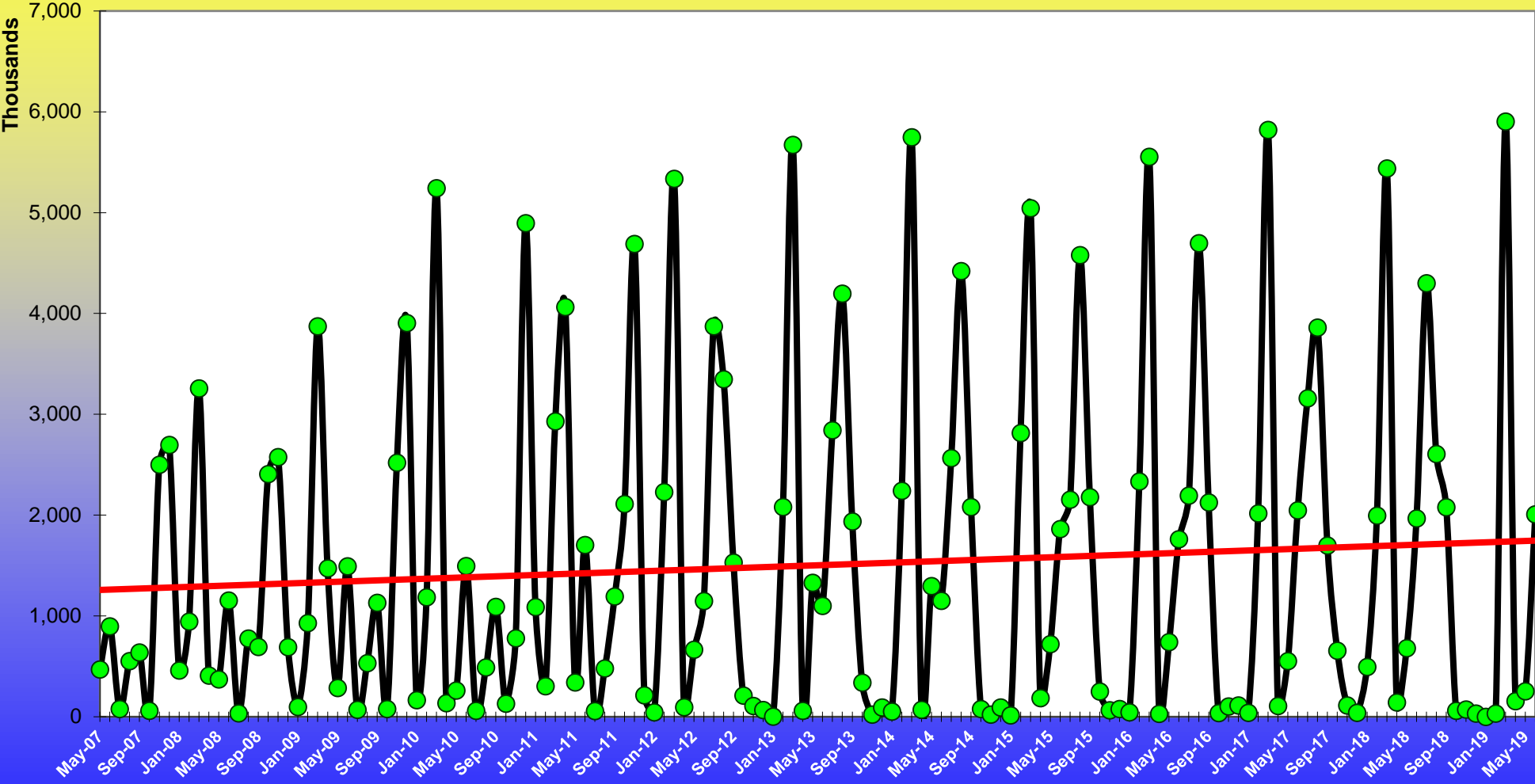
Village of Tinley Park, Illinois

Revenue/Expense Summary

June 2019 Year to Date



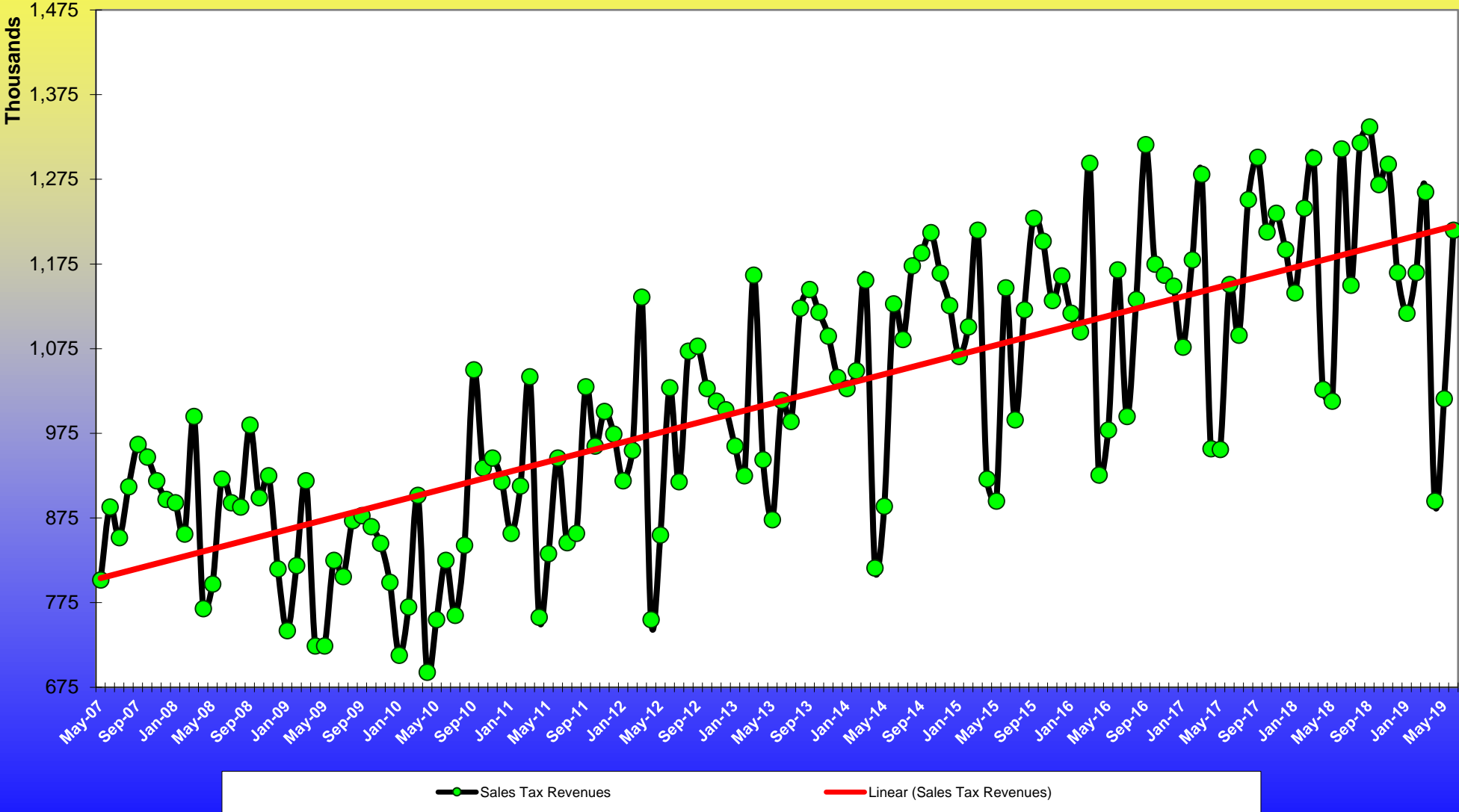
Village of Tinley Park Property Tax Revenues Monthly Fiscal Year 2008 to date



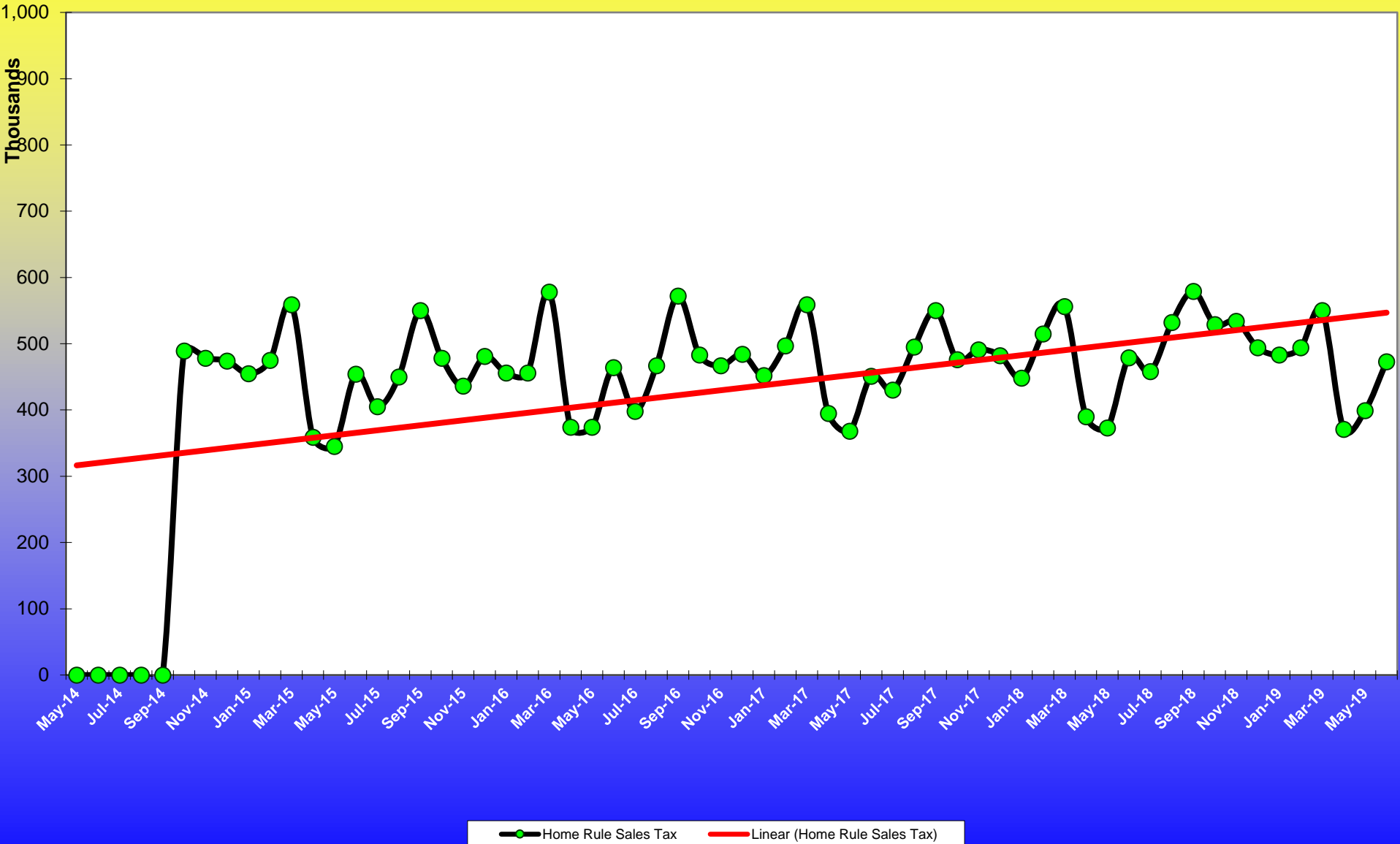
Property Tax Revenues

Linear (Property Tax Revenues)

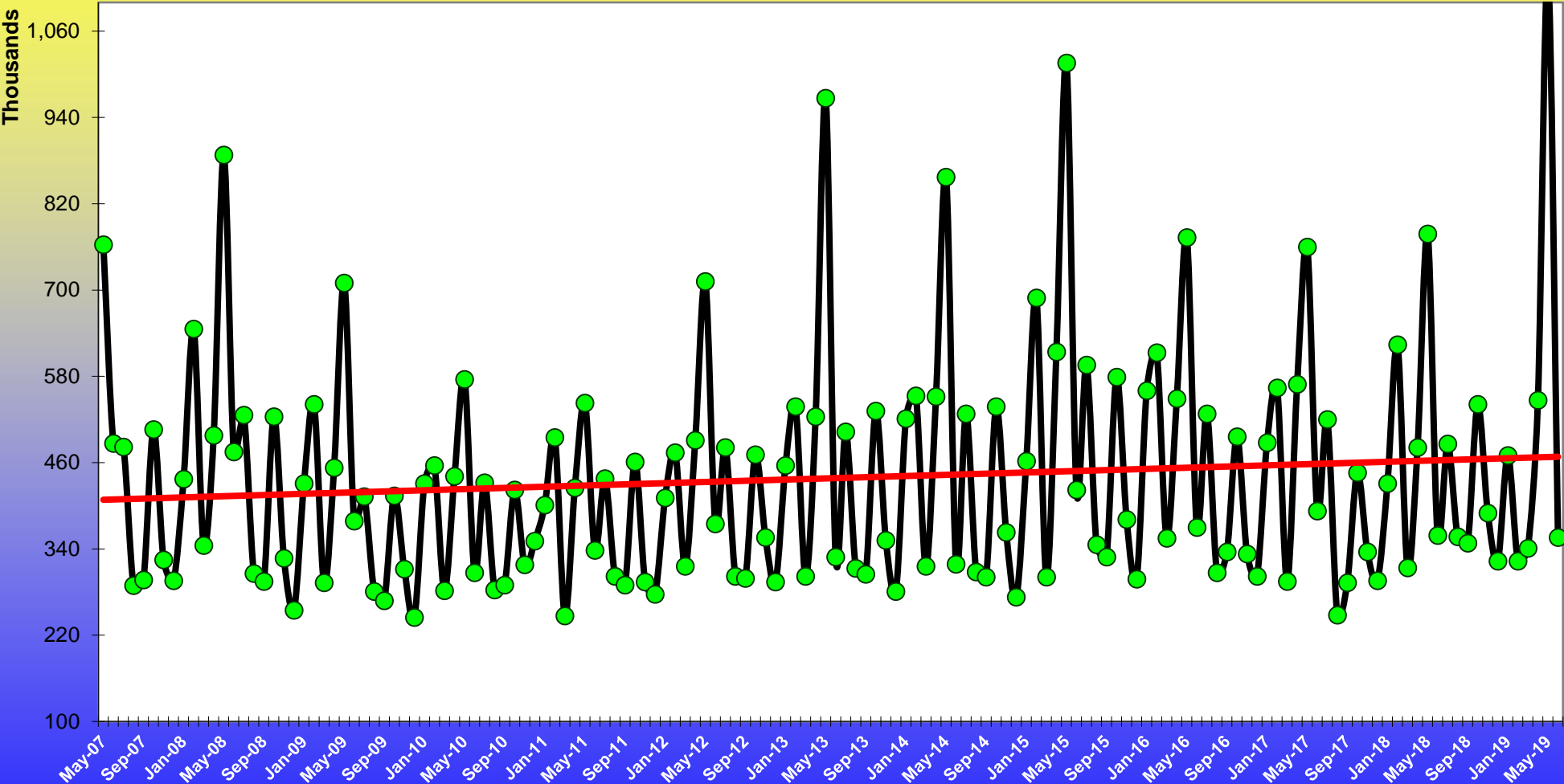
Village of Tinley Park Sales Tax Revenues Monthly Fiscal Year 2008 to date



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

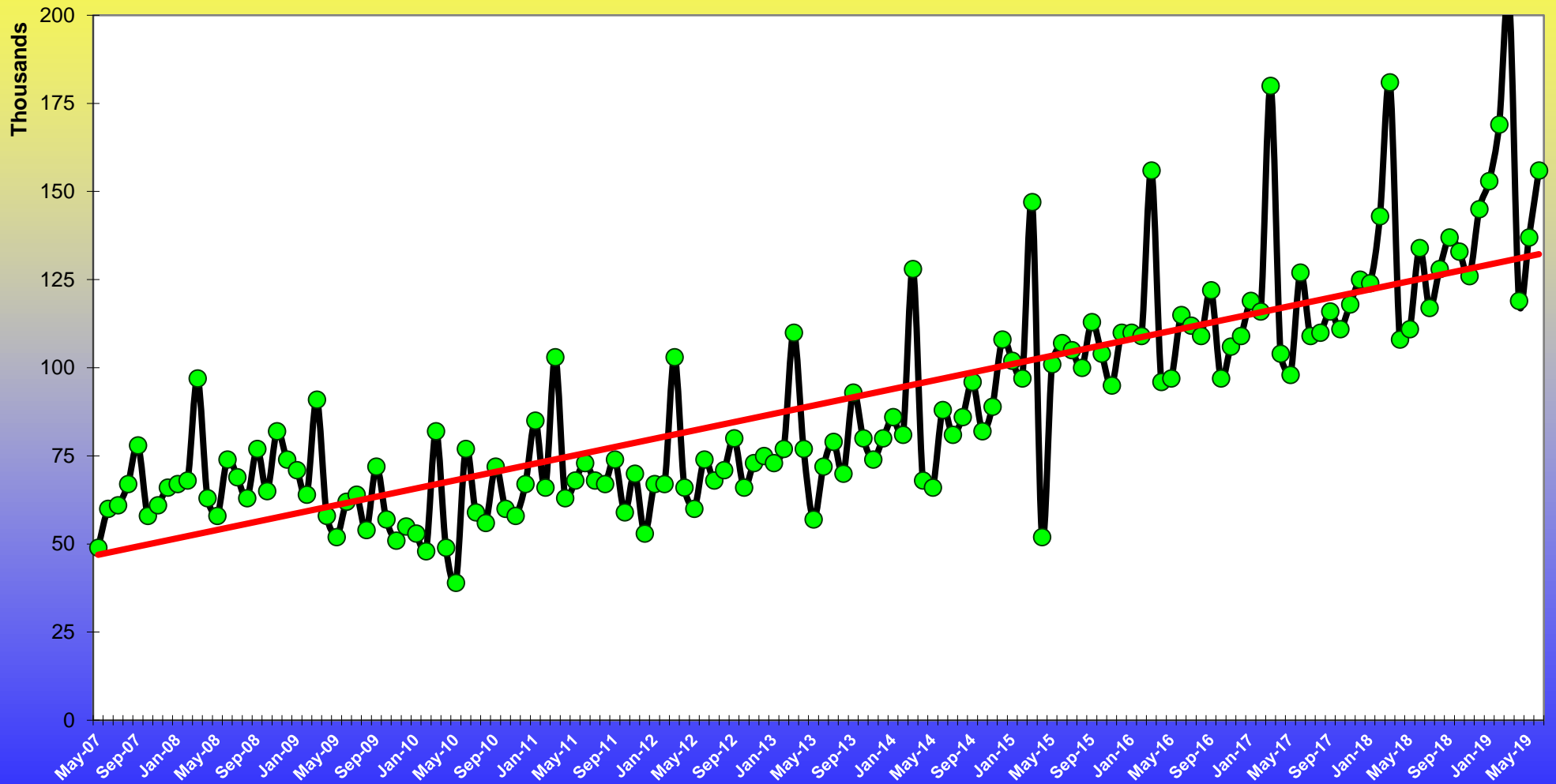


Village of Tinley Park Income Tax Revenues
Monthly Fiscal Year 2008 to date



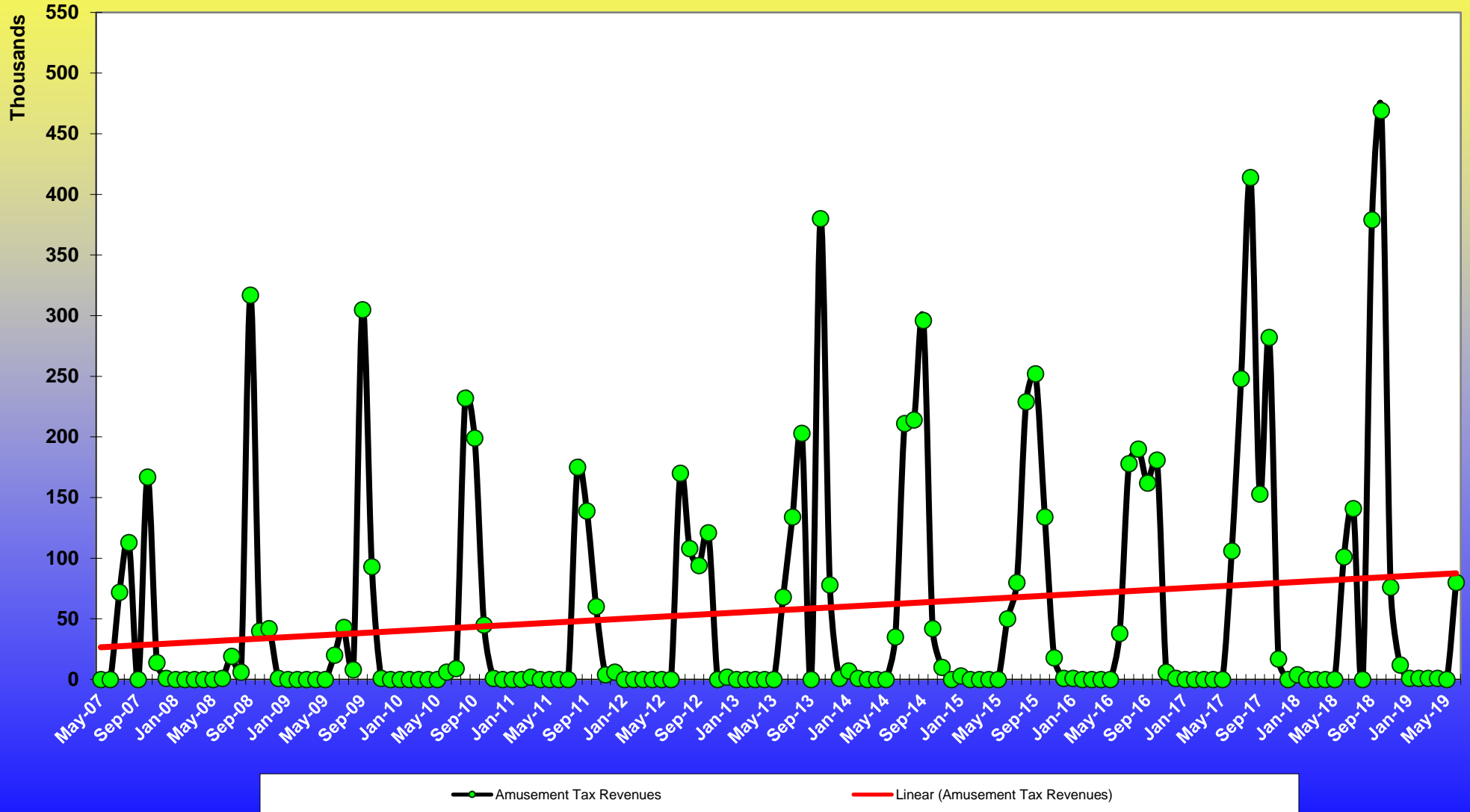
Income Tax Revenues Linear (Income Tax Revenues)

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

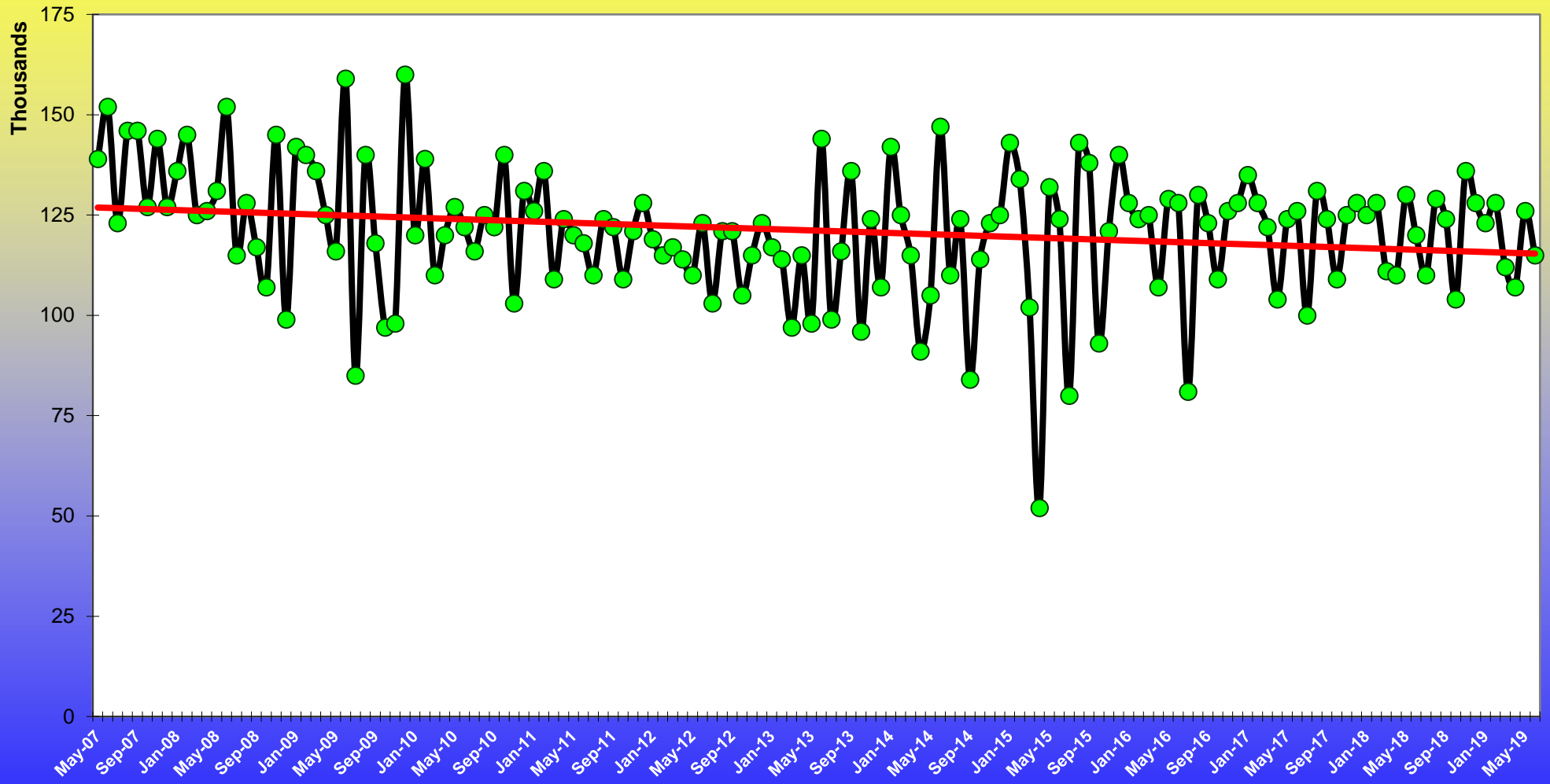


● Use Tax Revenues — Linear (Use Tax Revenues)

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

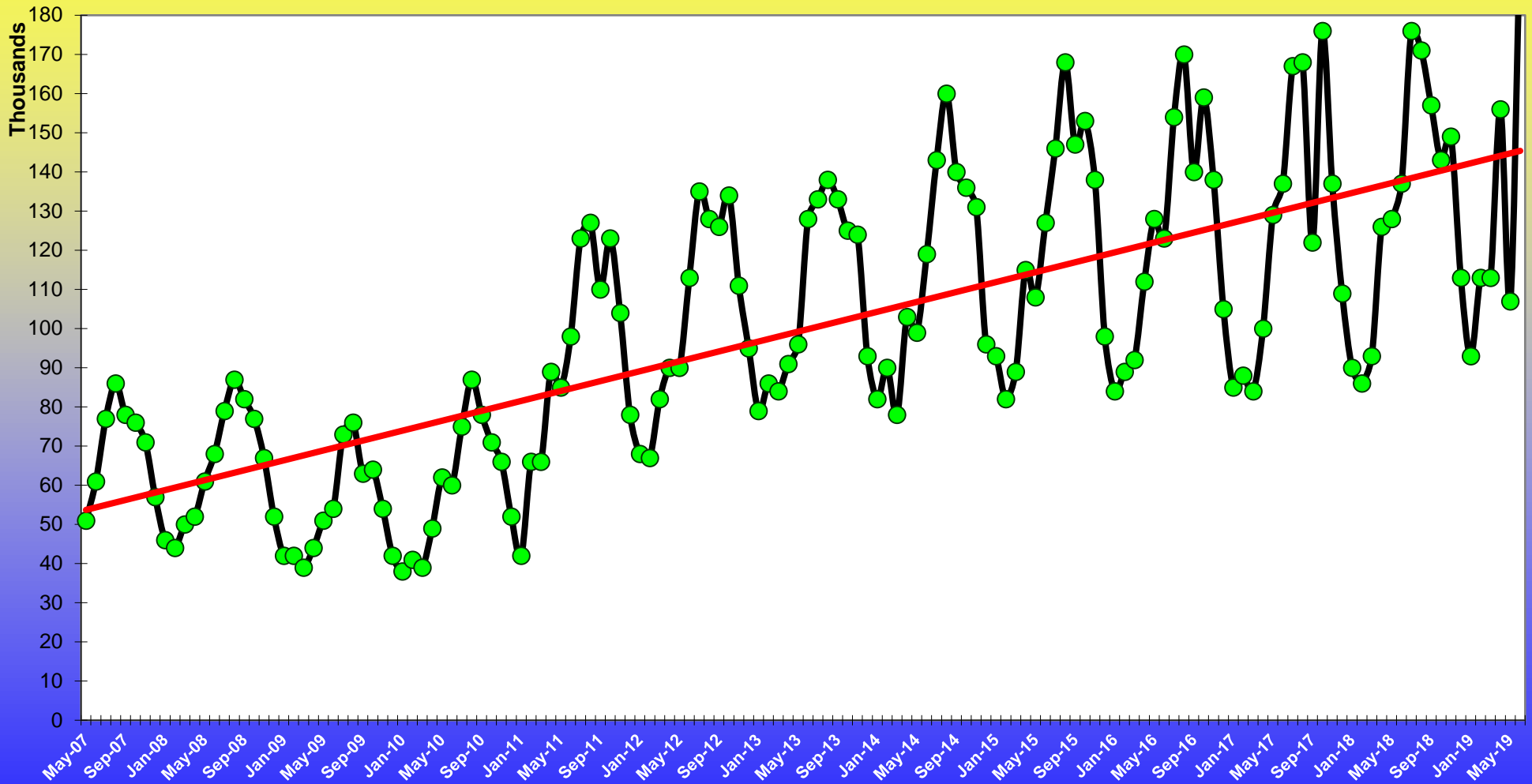


Village of Tinley Park Motor Fuel Tax Revenues Monthly Fiscal Year 2008 to date



● Motor Fuel Tax Revenues — Linear (Motor Fuel Tax Revenues)

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



● Hotel Tax Revenues

— Linear (Hotel Tax Revenues)

Village of Tinley Park, Illinois
 General Fund
 Monthly Comparative Revenue Report
 June 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	1,674,423	1,727,716	2,254,638	1,966,540	10.9%	(288,098)	-12.8%
Prior Yrs R/E Tax Levies	(220,142)	0	0	0	82	(22,586)	#N/A	(22,668)	Over 100% +/-
R/E Tax Levies Road/Brdg	563,674	577,000	129,827	143,995	167,701	160,397	27.8%	(7,304)	-4.4%
Police Pension Tax Receipts	3,071,761	2,880,000	292,347	279,622	393,154	316,379	11.0%	(76,775)	-19.5%
Sales Tax - General	14,300,536	14,800,300	1,311,046	1,215,457	2,323,821	2,231,353	15.1%	(92,469)	-4.0%
Sales Tax - Home Rule	5,874,263	5,900,000	479,337	472,755	852,240	871,664	14.8%	19,425	2.3%
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	134,141	155,680	245,217	292,623	16.3%	47,406	19.3%
Sales Tax-Photofinishing	0	0	0	0	0	0	#N/A	0	#N/A
State Income Tax	3,821,735	3,935,000	249,400	246,860	789,269	1,037,328	26.4%	248,059	31.4%
Income Tax Surcharge (1 & 2)	1,683,501	1,730,000	109,862	108,744	347,679	456,950	26.4%	109,272	31.4%
Vehicle License	0	0	0	0	0	0	#N/A	0	#N/A
Building Permits	411,809	503,000	30,750	35,357	76,628	69,160	13.7%	(7,468)	-9.8%
Plan Review Fees	22,137	18,000	3,680	1,650	5,478	3,630	20.2%	(1,848)	-33.7%
Business License	324,368	316,000	48,088	56,385	62,249	58,535	18.5%	(3,714)	-6.0%
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	4,300	4,100	9,050	9,100	21.7%	50	0.6%
Fines/Fees	281,983	272,000	32,923	31,084	55,718	46,670	17.2%	(9,048)	-16.2%
Rebillables	80,003	50,000	2,698	2,718	5,319	3,226	6.5%	(2,094)	-39.4%
Amusement tax	1,181,103	1,000,000	101,369	79,827	101,369	80,272	8.0%	(21,097)	-20.8%
Garage/Parking tax	0	0	0	0	0	0	#N/A	0	#N/A
Land Lease/Rental Income	161,065	162,000	7,084	10,528	14,170	17,895	11.0%	3,726	26.3%
Customs Seizures/FBI Reimb.	0	0	0	0	0	0	#N/A	0	#N/A
State Reimb	32,387	12,000	0	1,129	0	1,129	9.4%	1,129	#N/A
Replacement Tax	70,154	69,300	0	0	13,871	19,120	27.6%	5,250	37.9%
OTB Handle Tax	0	0	0	0	0	0	#N/A	0	#N/A
Video Gaming Tax	434,230	525,000	37,600	45,821	80,293	93,953	17.9%	13,660	17.0%
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	1,096	274	6,728	274	1.1%	(6,454)	-95.9%
Investment Interest	260,893	313,000	20,693	1,096	41,390	2,027	0.6%	(39,363)	-95.1%
Investment Market Value Adj.	0	0	0	0	0	0	#N/A	0	#N/A
Transfer from Hotel/Motel Fund	706,620	850,000	71,864	53,642	133,022	118,716	14.0%	(14,307)	-10.8%
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	35,594	23,692	101,676	71,500	20.6%	(30,177)	-29.7%
Police Grants	6,566	6,000	0	0	928	0	0.0%	(928)	-100.0%
Miscellaneous Grants	32,584	0	0	20,000	0	20,000	#N/A	20,000	#N/A
Bus Services	20,685	20,650	2,040	1,913	2,536	3,667	17.8%	1,131	44.6%
Telecom Tax & IMF Tax	263,859	260,000	24,191	21,678	48,452	44,183	17.0%	(4,270)	-8.8%
Cable Franchise	1,020,022	1,004,000	0	0	188,528	192,174	19.1%	3,645	1.9%
Natural Gas Franchise Fee	49,379	48,000	0	0	0	0	0.0%	0	#N/A
Police Security Reimb	418,323	366,340	51,821	50,420	74,057	83,735	22.9%	9,677	13.1%
Total Receipts	55,547,511	55,996,238	4,856,175	4,792,142	8,399,264	8,249,612	14.7%	(149,652)	-1.8%

YTD budget	\$9,332,706	Total funds available	\$27,226,516	\$38,585,972	Percent of year completed	16.7%
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Village of Tinley Park, Illinois
 General Fund
 Monthly Comparative Expense Report
 June 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	18,683	20,250	35,332	40,903	279,663	14.6%	5,571	15.8%	30,135
12	Village Manager	84,629	99,501	139,427	163,457	962,702	17.0%	24,030	17.2%	65,644
13	Village Clerk	67,866	60,212	113,512	107,158	711,841	15.1%	(6,354)	-5.6%	46,906
14	General Overhead	151,286	95,407	164,371	115,927	2,569,300	4.5%	(48,444)	-29.5%	152,638
15	Finance	109,836	141,819	178,454	225,827	1,423,910	15.9%	47,373	26.6%	81,315
16	Information Technology	75,528	121,976	145,568	187,640	1,263,216	14.9%	42,072	28.9%	70,511
17	Police	1,600,868	1,737,999	2,863,262	2,964,291	17,229,323	17.2%	101,030	3.5%	1,103,799
19	Fire Department	440,035	496,291	716,202	784,964	5,072,131	15.5%	68,762	9.6%	479,627
20	Fire Prevention	102,121	101,364	173,719	171,852	1,054,820	16.3%	(1,867)	-1.1%	83,039
21	Emergency Management	302,885	285,799	463,777	452,683	3,325,050	13.6%	(11,095)	-2.4%	273,832
23	Road & Bridge	406,998	456,381	655,294	719,190	6,417,690	11.2%	63,897	9.7%	446,245
24	Electrical	99,907	102,972	167,009	146,838	1,092,731	13.4%	(20,171)	-12.1%	94,074
25	Municipal Buildings	123,744	101,871	194,216	154,040	1,649,674	9.3%	(40,177)	-20.7%	133,315
33-000	Community Dev.-Administration	9,828	28,543	17,927	37,125	168,038	22.1%	19,198	Over 100% +/-	26,630
33-300	Community Dev.-Bldg Dept (Ins	128,476	132,523	207,995	211,297	1,480,715	14.3%	3,303	1.6%	110,660
33-310	Community Dev.-Planning Dept	38,219	26,350	63,081	51,770	565,791	9.2%	(11,312)	-17.9%	34,294
33-320	Community Dev.-Economic Dev	33,228	31,513	52,542	67,165	310,091	21.7%	14,623	27.8%	19,812
35	Marketing/Communications	89,050	66,582	158,633	140,751	1,201,835	11.7%	(17,882)	-11.3%	68,067
41-040	Civil Service Commission	3	5,269	7,428	6,624	57,740	11.5%	(804)	-10.8%	10,217
41-044	Environmental Commission	242	335	524	430	7,450	5.8%	(94)	-17.9%	187
41-045	Economic/Commerical Commis:	278	220	3,547	316	14,700	2.2%	(3,231)	-91.1%	126
41-046	Community Resources	311	1,317	5,530	3,049	51,160	6.0%	(2,481)	-44.9%	8,448
41-047	Zoning Board of Appeals (ZBA)	254	39	316	211	2,915	7.2%	(105)	-33.3%	0
41-048	Long Range Planning (LRPC)	205	261	389	338	10,010	3.4%	(51)	-13.1%	124
41-050	Veterans Commission	671	105	871	345	24,830	1.4%	(527)	-60.5%	255
41-054	Historic Preservation (HPC)	0	0	0	0	10,165	0.0%	0	#N/A	0
41-056	Senior Services Commission	3,120	3,120	5,857	7,618	51,450	14.8%	1,761	30.1%	6,540
41-057	Sister City Commission	0	57	36	96	2,100	4.6%	59	Over 100% +/-	79
42	Village Bus Services	3,802	4,112	6,355	7,258	56,750	12.8%	903	14.2%	5,395
53	Pace Bus Services	9,548	9,945	16,395	16,679	100,860	16.5%	284	1.7%	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	0	0	20,000	0	0	#DIV/0!	(20,000)	-100.0%	0
96	Transfer to Police Pension	292,347	279,622	393,154	316,379	2,880,000	11.0%	(76,775)	-19.5%	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	0	0	0	0	1,677,750	0.0%	0	#N/A	0
98	Contingency	0	0	4,654	5,400	250,000	2.2%	746	16.0%	528
Total		4,193,966	4,411,757	7,000,841	7,116,376	54,844,151	13.0%	115,535	1.7%	3,384,402

Village of Tinley Park, Illinois
 Water & Sewer Revenue
 Monthly Comparative Revenue Report
 June 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	835,699	826,510	1,782,797	1,807,075	12.6%	24,277	1.4%
Sewer Transmission	2,066,685	2,220,780	151,022	149,366	315,150	317,812	14.3%	2,662	0.8%
Sewer Treatment - MWRD	822,489	825,000	197	0	206,184	204,209	24.8%	(1,975)	-1.0%
Sewer Treatment - Frankfort	403,145	460,000	198	299	87,364	116,629	25.4%	29,265	33.5%
Sewer Treatment - Amer.Wtr.	714,234	710,000	498	41	176,717	179,576	25.3%	2,859	1.6%
Misc. Consumption	4,777	9,000	360	0	3,768	125	1.4%	(3,643)	-96.7%
Sewer Tap	1,550	1,500	150	50	400	150	10.0%	(250)	-62.5%
Water Tap	6,000	5,000	525	150	1,275	1,650	33.0%	375	29.4%
Water Meters	31,934	27,500	5,828	2,947	7,239	4,181	15.2%	(3,058)	-42.3%
Construction Water	3,952	3,500	371	124	988	371	10.6%	(618)	-62.5%
Turn On Fees	7,325	6,300	700	75	1,325	725	11.5%	(600)	-45.3%
Investment Interest	126,437	115,000	9,193	0	18,596	0	0.0%	(18,596)	-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	425	325	425	575	57.5%	150	35.3%
Water Resales - New Lenox	6,687,538	6,700,000	614,665	476,643	1,038,395	914,994	13.7%	(123,401)	-11.9%
Water Resales - Amer.Wtr.	798,752	805,000	70,903	63,593	128,793	126,903	15.8%	(1,890)	-1.5%
Bond Refinancing				0		0			
Total Receipts	24,556,924	26,243,080	1,690,733	1,520,121	3,769,417	3,674,974	14.0%	(94,443)	-2.5%
		YTD budget \$4,373,847	Total Funds Available		\$13,132,856	\$14,863,663			Percent of year completed 16.7%

Village of Tinley Park, Illinois
 Commuter Parking Lots
 Monthly Comparative Revenue Report
 June 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	9,891	8,831	19,755	18,788	15.9%	(967)	-4.9%
Coins - 80th Avenue South	180,399	180,000	15,001	13,925	30,883	29,364	16.3%	(1,520)	-4.9%
Coins - Hickory	23,351	24,000	1,979	1,715	4,051	3,501	14.6%	(550)	-13.6%
Coins - Timber Drive	0	0	0	0	0	0	#N/A	0	#N/A
Tokens - Commuter Daily Lot	232,200	220,000	18,885	20,160	38,310	41,265	18.8%	2,955	7.7%
Permits - Oak Park Ave	11,220	10,500	2,340	1,620	2,610	1,890	18.0%	(720)	-27.6%
Permits - Beatty Lot	92,178	90,000	10,005	9,120	11,175	10,496	11.7%	(680)	-6.1%
Permits - South Street	36,992	36,000	5,130	3,960	5,580	4,410	12.3%	(1,170)	-21.0%
Permits - Hickory	0	0	0	0	0	0	#N/A	0	#N/A
Permits - Municipal	0	0	0	0	0	0	#N/A	0	#N/A
Permits - Church Lot	1,980	1,800	360	360	360	360	20.0%	0	0.0%
Fines - Oak Park Ave	2,350	2,000	200	250	400	350	17.5%	(50)	-12.5%
Fines - Beatty Lot	2,300	1,200	75	75	250	225	18.8%	(25)	-10.0%
Fines - South Street	625	500	150	0	175	0	0.0%	(175)	-100.0%
Fines - Hickory	1,875	1,000	100	200	300	225	22.5%	(75)	-25.0%
Fines - Municipal	0	0	0	0	0	0	#N/A	0	#N/A
Fines - Church Lot	75	50	0	0	0	0	0.0%	0	#N/A
Fines - 80th Avenue North	11,875	7,000	925	900	1,775	1,525	21.8%	(250)	-14.1%
Fines - 80th Avenue South	14,307	8,000	1,550	1,150	2,906	1,900	23.8%	(1,006)	-34.6%
Lease Income	0	0	0	0	0	0	#N/A	0	#N/A
Investment Interest	13,785	12,000	1,227	0	2,442	0	0.0%	(2,442)	-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	67,819	62,265	120,972	114,298	16.1%	(6,674)	-5.5%
		YTD budget \$118,675	Total Funds Available		\$1,308,897	\$1,594,547			Percent of year completed 16.7%

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

CONFIDENTIAL

					FY 2020 Year to Date Current to Prior Year Comparison				FY 2020 Actual versus Budget Comparison (Note 1)			
	FY 2020 Jun-19	FY 2019 Jun-18	Dollars Difference	Percent Change	Through Jun-19	Through Jun-18	Dollars Difference	Percent Change	Year to Date Actual	Year to Date Budget	Dollars Difference	Percent Change
Sales Taxes	\$1,215,000	\$1,311,000	(\$96,000)	-7.3%	\$2,231,000	\$2,324,000	(93,000)	-4.0%	\$2,231,000	\$1,233,000	\$998,000	80.9%
Home Rule Sales Tax	\$473,000	\$479,000	(\$6,000)	-1.3%	\$872,000	\$852,000	20,000	2.3%	\$872,000	\$492,000	\$380,000	77.2%
Income Taxes	356,000	359,000	(3,000)	-0.8%	1,494,000	1,137,000	357,000	31.4%	1,494,000	451,000	1,043,000	231.3%
Property Taxes	2,007,000	1,967,000	40,000	2.0%	2,260,000	2,648,000	(388,000)	-14.7%	2,260,000	1,737,000	523,000	30.1%
Motor Fuel Tax	115,000	120,000	(5,000)	-4.2%	241,000	249,000	(8,000)	-3.2%	241,000	120,000	121,000	100.8%
Hotel Tax	197,000	137,000	60,000	43.8%	305,000	265,000	40,000	15.1%	305,000	144,000	161,000	111.8%
Commuter Parking Fund	62,000	67,000	(5,000)	-7.5%	114,000	119,000	(5,000)	-4.2%	114,000	58,000	56,000	96.6%
Water & Sewer Revenues	829,000	1,682,000	(853,000)	-50.7%	1,814,000	3,751,000	(1,937,000)	-51.6%	1,814,000	1,200,000	614,000	51.2%
General Fund Revenues	4,737,000	4,835,000	(98,000)	-2.0%	8,194,000	8,358,000	(164,000)	-2.0%	8,194,000	4,640,000	3,554,000	76.6%

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

Note 2 - FY2019 Budget Assumptions as Change over FY2018 Budget

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

Note 3 - FY2019 Capita Projections

	Tinley	IML Dec-17	IML Feb-18	IML May-18	IML Sep-18	IML Dec-18	IML 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 May 31, 2019

IMPACT - Print date 7/5/2019

	Current Year to Date	Cummulative Total
Park Districts		
Tinley Park Park District	\$1,150.00	\$1,775,914.95
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	2,895.00	1,179,040.00
Tinley Park ESDA	210.00	202,133.00
Village of Frankfort Transportation	4,750.99	85,360.40
Elementary School Districts		
Kirby (140)	0.00	1,011,250.00
Kirby - accelerated	7,600.00	7,297,761.89
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)	16,741.07	5,390,872.81
High School Districts		
LincolnWay (210)	2,768.03	907,767.05
Rich Township (227)	0.00	288,400.00
Bremen (228)	400.00	111,350.00
Consolidated (230)	200.00	416,025.00
Totals	\$38,615.09	\$21,760,596.42

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	



MEMORANDUM



TO: Trustee Galante

FROM: Brad Bettenhausen, Treasurer/Finance Director

RE: Tyler Citizen Transparency module

DATE: 18 July 2018

As you are aware, the Village of Tinley Park is probably one of the most transparent governments in the State of Illinois. We have considerable information available through the Transparency Portal as well as elsewhere within the Village website. However, we are regularly requested to provide more, including enhanced means to access information that is already being made available to the public.

One such area is with regard to Village expenditures. Some individuals have suggested that they would like to see our expenditure data available in more accessible ways. Generally this additional accessibility has been identified as the ability to download transactions into Microsoft Excel.

Currently our accounts payable check registers (also referred to as the Vendor Board Approval Reports, or Voucher List) are provided via a word searchable PDF file. These are uploaded to the Village website Transparency Portal, as well provided as part of the backup for the Board Meeting agendas. As a word searchable PDF, the content can be easily copied and pasted into other software products such as Microsoft Word or Excel. Additionally, if the user has the full functional Adobe Acrobat software available (not just the free Acrobat Reader), the check register file can be downloaded from our website, opened in Adobe Acrobat, and exported (saved as) in its entirety as a native Microsoft Word or Excel file.

There is a software module/application available for our Enterprise Resource Planning (ERP) financial software suite that would provide greater access to our expenditure data. That application is called Tyler Citizen Transparency. The following excerpt from Tyler Technologies (Tyler) promotional information describes the application:

Tyler Citizen Transparency provides unparalleled financial transparency and analysis tools to public sector entities. From their Tyler Citizen Transparency website, local governments and school districts can provide the public with easy access to government expenditure information for the current fiscal year, as well as historical view of previous years. Citizens and public officials alike can use the interactive site to search details of spending by category, department, fund, government area and vendor. The detail of financial data within Tyler Citizen Transparency covers every level of expenditures, from total spending by fiscal year to individual vendor payments. Unlike some applications that rely on static annual snapshots, Tyler Citizen Transparency is updated weekly with the most recent activity.

Both Finance and IT staff have reviewed webinar demonstrations of this application, as well as similar reporting applications such as Socrata (now owned by Tyler Technologies), OpenGov,

and ClearGov. All of these products provide similar tools for reporting and graphically presenting transactional data. In all cases, the application must be configured to work with the data produced by the individual ERP system. As these are all designed as cloud based applications, there is not a direct live (real time) link to our in-house data. All of these applications require periodic uploads to refresh the viewable data which will entail additional staff time on an ongoing basis. Relative to our current disclosure of expenditure activity, this type of module does not add significant value to our essential accounting, reporting, or disclosure functions. The ability to download transactional data and reports that these applications offer is almost solely for the convenience of a relatively small segment of our citizen population who wish to/or will utilize these features. However, some of the ways that the data can easily be displayed graphically through these applications can serve to help educate our citizens about our governmental activities.

As has been discussed, our current ERP system has been in use since 2003. This is far longer than such applications are typically designed to be used. What typically drives the replacement of ERP software systems is either the current software is not addressing current accounting or reporting needs; or when the software developer ceases to provide upgrades and product support. The Eden software suite still meets most of our financial tracking and reporting needs. However, while not currently a critical issue, we are aware that our Eden ERP software is approaching the point where Tyler will likely discontinue ongoing support for the Eden ERP suite of software modules. Finance has identified the need to select and implement a replacement ERP system in the Village Strategic Plan. The software replacement/upgrade initiative has also been identified in our five year Capital Plan as part of our annual budgetary process and is scheduled for fiscal year 2021 (next year). It was the intention of Finance staff to include (hopefully) integrated transparency and public reporting options in our evaluation criteria as part of the ERP replacement/upgrade selection process.

Because of the greatest ability to integrate with our existing ERP system, Finance and IT agree that the Tyler Citizen Transparency application provides the best current solution with the least amount of staff time required for its ongoing maintenance. The initial licensing and annual support fees for this application total \$18,500. Under the established purchasing policies, this contract would be within the authority for the Manager to approve.

If there is a strong desire to move forward quickly with additional accessibility of Village expenditure data as part of our growing transparency efforts, we can initiate the paperwork to implement the Tyler Citizen Transparency application right away. However, considering that we will be looking to replace the ERP software in the not too distant future, Finance would suggest that we may wish to defer action to the selection and implementation with the new ERP system beginning next fiscal year.

**PUBLIC
COMMENT**

ADJOURNMENT