

NOTICE - VILLAGE OF TINLEY PARK
MEETING OF THE COMMITTEE OF THE WHOLE

NOTICE IS HEREBY GIVEN that a regular Committee of the Whole Meeting of the Village of Tinley Park, Cook and Will Counties, Illinois will be held on Tuesday, February 7, 2023, beginning at 6:00 p.m. in Council Chambers, located in the Tinley Park Village Hall, 16250 South Oak Park Avenue, Tinley Park, Illinois 60477.

THE AGENDA IS AS FOLLOWS:

1. CALL MEETING TO ORDER.
2. ROLL CALL.
3. CONSIDER APPROVAL OF THE MINUTES OF THE COMMITTEE OF THE WHOLE MEETING HELD ON JANUARY 17, 2023.
4. RECEIVE PRESENTATION OF THE FISCAL YEAR 2023 ANNUAL COMPREHENSIVE FINANCIAL REPORT.
5. DISCUSS RESOLUTION IN SUPPORT OF ILLINOIS MUNICIPAL LEAGUE (IML) TAX INCREMENT FINANCING (TIF) LEGISLATION.
6. DISCUSS THE FOLLOWING ITEMS FOR BANGING GAVEL:
 - a. DISCUSS EXTENDING INCENTIVE AGREEMENT DATE.
 - b. DISCUSS PURCHASE AGREEMENT TO SELL PARKING LOT AREA.
7. DISCUSS CONTRACTOR REGISTRATION CHANGES.
8. DISCUSS MEMORANDUM OF UNDERSTANDING WITH THE VILLAGE OF LYNWOOD REGARDING THE SHOOTING RANGE.
9. DISCUSS CONTRACT WITH STRUCTURED SOLUTIONS FOR THE SANITARY SEWER REHABILITATION PROGRAM.
10. DISCUSS PURCHASE OF SEWER CAMERA AND TRANSPORTER FROM EJ EQUIPMENT.
11. RECEIVE COMMENTS FROM THE PUBLIC.

ADJOURNMENT

NANCY M. O'CONNOR, VILLAGE CLERK

ROLL

CALL

MINUTES
Meeting of the Committee of the Whole
January 17, 2023 – 6:00 p.m.
Village Hall - Council Chambers
16250 S Oak Park Ave.
Tinley Park, IL 60477

Item #1 - At 6:01 p.m. the regular meeting of the Committee of the Whole was called to order.

Item #2 - Clerk O'Connor called the roll. Present and responding to roll call were the following:

Members Present: M. Mueller, President Pro Tem
N. O'Connor, Village Clerk
W. Brady, Village Trustee
W. Brennan, Village Trustee
D. Galante, Village Trustee
D. Mahoney, Village Trustee
C. Sullivan, Village Trustee
M. Glotz, Village President

Members Absent:

Staff Present: P. Carr, Village Manager
H. Lipman, Assistant Village Manager
M. Walsh, Police Chief
D. Adamski, Assistant Finance Director
S. Klotz, Fire Chief
D. Ritter, Interim Community Development Director
J. Urbanski, Public Works Director
A. Ardolino, Information Technology Director
P. O'Grady, Village Attorney

Others Present:

Item #3 - CONSIDER APPROVAL OF THE MINUTES OF THE COMMITTEE OF THE WHOLE MEETING HELD DECEMBER 20, 2022 – Motion was made by Trustee Brennan, seconded by Trustee Brady to approve the minutes of the Committee of the Whole meeting held on December 20, 2022. President Pro Tem Mueller asked if members of the Committee had any questions. There were none. Vote by roll call. Ayes: Brady, Brennan, Galante, Mahoney, Mueller, Sullivan. Nays: None. Absent: None. President Pro Tem Mueller declared the motion carried.

Item #4 – CONSIDER LIQUOR LICENSE CLASSIFICATION ADJUSTMENTS FOR PAD THAI RESTAURANT AND AVOCADO THEORY – Due to recent closures and/or changes within existing establishments, the following changes to the permitted numbers of liquor licenses were proposed:

- Pad Thai Restaurant (closure): Reduction of one Class EV license
- Avocado Theory (menu change): Reduction of one Class E license

President Pro Tem Mueller asked if members of the Committee had any questions. There were none. Motion was made by Trustee Brennan, seconded by Trustee Sullivan to recommend liquor license classification adjustments for Pad Thai Restaurant and Avocado Theory be forwarded to the Village Board. Vote by roll call. Ayes: Brady, Brennan, Galante, Mahoney, Mueller, Sullivan. Nays: None. Absent: None. President Pro Tem Mueller declared the motion carried.

Item #5 – CONSIDER THE FIRST AMENDMENT TO THE TAX INCREMENT FINANCING (TIF) REDEVELOPMENT AGREEMENT WITHIN THE 159TH AND HARLEM TIF DISTRICT BETWEEN THE VILLAGE OF TINLEY PARK AND 163RD & HARLEM LLC FOR THE PROPERTY AT 16300 HARLEM AVENUE (PETE’S FRESH MARKET)

– The Village Board approved the TIF Incentive/Development Agreement on July 20, 2021, for the redevelopment of the former Super K-Mart site at 16300 Harlem Avenue into a Pete’s Fresh Market grocery store, warehouse, and additional retail space. The incentive agreement included a project completion date of December 31, 2022. A permit was issued in November 2022 and site work has started but the completion date will not be met. Delays have occurred due to COVID-19, supply chain issues with both construction and store equipment, as well as engineering hurdles. Additionally, the most recent delay was caused by the need to adjust the plan prior to permitting, to accommodate minor changes for Chick-fil-A to develop one of the proposed outlots.

A new completion date of May 15, 2024 was proposed. Pete’s Fresh Market noted the hope is the store can be completed and open before then but did build in some additional flexibility due to ongoing supply delays. These changes would not alter any payment terms, only the completion dates.

President Pro Tem Mueller asked if members of the Committee had any questions. There were none. Motion was made by Trustee Mueller, seconded by Trustee Brennan to recommend the first amendment to the Tax Increment Financing (TIF) Redevelopment Agreement within the 159th and Harlem TIF District between the Village of Tinley Park and 163rd & Harlem LLC for the property at 16300 Harlem Avenue (Pete’s Fresh Market) be forwarded to the Village Board. Vote by roll call. Ayes: Brady, Brennan, Galante, Mahoney, Mueller, Sullivan. Nays: None. Absent: None. President Pro Tem Mueller declared the motion carried.

Item #6 – CONSIDER JULY INDEPENDENCE DAY EVENT –Monday, July 3rd presents an opportunity to add an event to the Village’s summer lineup which offers the community an occasion to come together in a festive atmosphere and celebrate the country’s independence. The event will take place the evening prior to the holiday with an old-fashioned picnic/community festival in the northwest lot of the 80th Avenue train station starting at 5:30 p.m. The event would feature a picnic atmosphere with food vendors, contests (e.g., water balloon toss, pie eating and/or hot dog eating), bounce houses, kid’s activities, and music (performed by Brass from the Past). The evening would culminate with a fireworks display shot off from the southeast lot of the Metra station at sundown.

Trustee Galante asked if the Village is still splitting the costs with the Tinley Park Park District (TPPD) for their event. Pat Carr, Village Manager, stated the Village is no longer partnering with the TPPD.

President Glotz noted Public Safety for the TPPD event was paid for by the Village and the train station location provides safety benefits.

Trustee Brady commended Donna Framke, Marketing Director, and the Marketing Department for thinking outside the box. Trustee Sullivan concurred.

Motion was made by Trustee Brady, seconded by Trustee Mahoney to recommend the July Independence Day event be forwarded to the Village Board. Vote by roll call. Ayes: Brady, Brennan, Mahoney, Mueller, Sullivan. Nays: Galante. Absent: None. President Pro Tem Mueller declared the motion carried.

Item #7 – CONSIDER AWARDING AN AGREEMENT TO PAYMENT PROCESSOR PAYMENTUS FOR E-TICKETS – In January 2022 the Village began implementation of an electronic

e-ticketing solution provided by Dacra Tech solutions. At that time the vendor did not have the ability to pass credit card service fees to the customer and required the Village to absorb the cost of web payments. In quarter 3 of 2022 Dacra, through a partnership with Paymentus, began to offer this service to new and existing customers.

Entering into an agreement with Paymentus to provide e-ticketing payment services will allow the Village to pass the 2.5% online payment processing fee onto the customer and only applies to violations paid online. The Village will continue to absorb the cost of in-person payments for violations.

This agreement would replace the current agreement with Violations Payment.com LLC which was approved at the January 4, 2022 Village board meeting. There is no cost to the Village to end this agreement.

Trustee Galante asked if a fee will be added to payments made in person. Anthony Ardolino, IT Director, stated no.

Trustee Brennan asked why there is no cost. Mr. Ardolino explained Dacra recovers the costs from Paymentus.

Motion was made by Trustee Brennan, seconded by Trustee Mahoney to recommend an agreement with payment processor Paymentus for E-Tickets be forwarded to the Village Board. Vote by roll call. Ayes: Brady, Brennan, Galante, Mahoney, Mueller, Sullivan. Nays: None. Absent: None. President Pro Tem Mueller declared the motion carried.

Item #8 – CONSIDER AWARDING A CONTRACT FOR THE SANITARY SYSTEM REHABILITATION PROGRAM TO STRUCTURED SOLUTIONS – This project consists of cured-in-place pipe (CIPP) lining of approximately thirty-three hundred (3,300) linear feet of 8” sanitary sewer and epoxy lining eight hundred sixty (860) vertical feet of sanitary sewer structures. The project will take place in the Tinley Heights subdivision between 167th Street and 170th Place, Harlem Avenue to Oleander Avenue.

Reports for the previous year’s smoke testing and manhole inspection project, showed the Tinley Heights subdivision has noticeable amounts of inflow and infiltration. Lining the pipes and manholes will prevent the inflow and infiltration of any groundwater into the sanitary sewer system. Lining the manholes also helps prevent hydrogen sulfide gases from deteriorating the concrete. The sanitary sewers will be cleaned and televised prior to being lined using the CIPP lining method. The sewers will be re-televised to ensure all sanitary sewer services to homes and/or businesses have been re-instated. This project coincides with the Inflow and Infiltration Control Program (IICP) established by MWRD.

The following bids were received at the bid opening held on December 20, 2022, with the Deputy Clerk, consulting engineer, and Water & Sewer Superintendent present. The project was presented to bidders as a base bid plus three alternates. The bids shown are for the base bid plus alternates 2 and 3.

Contractor	Bid Amount:
Structured Solutions	\$513,610
Hoerr Construction	\$593,936
KIM Construction	\$641,940
Benchmark Construction	\$645,500
National Power Rodding	\$1,886,050
Budget Available	\$500,000
Contract Amount	\$513,610
Difference – Over Budget	\$13,610

President Glotz stated Structured Solution is located four (4) hours away and this has created some concerns for him. He asked if the award of this contract can be postponed.

Trustee Brennan noted the next contractor is still two (2) hours away and is \$80,000 higher.

Trustee Sullivan asked if there are comparable companies that were used in the past. John Urbanski, Public Works Director, responded the last time this was bid out was pre-Covid and overall pricing has increased.

Mr. Urbanski stated he did not feel waiting until the next meeting would be a problem. He added Christopher Burke Engineering researched Structured Solutions references. They did not report anything negative.

Motion was made by Trustee Mueller, seconded by Trustee Brennan to postpone the Sanitary System Rehabilitation Program to Structured Solutions to the January 7, 2023 Committee of the Whole meeting Vote by roll call. Ayes: Brady, Brennan, Galante, Mahoney, Mueller, Sullivan. Nays: None. Absent: None. President Pro Tem Mueller declared the motion carried.

Item #9 – CONSIDER PURCHASE OF A 110' MONOPOLE FOR POST #20 (LOYOLA) LIFT STATION FROM SABRE INDUSTRIES – As a communication requirement for the Water & Sewer Department's operational functionality, antenna structures are required at each site. The initial design documents for the Post #20 lift station specified a 50' antenna mast. Due to an increase in construction in the western corridor, a site survey of all Public Safety communications was conducted.

In response to findings, the possibility of the current radio site being relocated, and the potential for additional structures degrading signal strength in the area, it was staff's recommendation to increase the originally specified antenna structure to a 120' monopole tower.

Sabre Industries has been the recommended equipment supplier as a leader in the antenna industry and in correlation to other sites within the Village. Installation of the tower base foundation and underground equipment will be coordinated as a change order through the current, awarded contractor for Post #20 (Speiss Construction).

This request is only for the upgraded tower with tower and site-specific engineering from Sabre Industries for a 110' Sabre Monopole and peripheral equipment not to exceed \$45,500.

Trustee Galante asked for clarification on the use of the monopole. Mr. Urbanski explained it is for Post 20 point-to-point communications as well public safety communications.

Motion was made by Trustee Sullivan, seconded by Trustee Mahoney to recommend the Purchase of a 110' Monopole for Post 20 (Loyola) Lift Station from Sabre Industries be forwarded to the Village Board. Vote by roll call. Ayes: Brady, Brennan, Galante, Mahoney, Mueller, Sullivan. Nays: None. Absent: None. President Pro Tem Mueller declared the motion carried.

Item #10 – CONSIDER AWARDING A CONTRACT TO UTILITY DYNAMICS CORPORATION FOR ODYSSEY LED STREET LIGHTING – Staff requested authorization to

replace and upgrade the streetlight poles, fixtures, and infrastructure in the Odyssey Golf Club Subdivision. All the streets within the subdivision were dedicated as private roads when the subdivision was initially built, but the installed streetlights and infrastructure does not meet our Village Standards. Currently, Public Works maintains outdated streetlights which are no longer manufactured. Public Works has been upgrading existing High-Pressure Sodium/Metal Halide/Mercury streetlights to LED streetlights throughout the Village since FY2017 and for this phase, staff recommended all of the streetlights and infrastructure in the Odyssey Golf Club Subdivision be upgraded as well.

Due to deficits in the existing infrastructure, the purchase will also consist of all applicable labor and materials to replace streetlight poles and fixtures. Two (2) bids were opened and read publicly on Wednesday, December 7, 2022, at 10:01 a.m. by the Deputy Clerk with the Facilities Superintendent and Christopher Burke Engineering present and received as follows:

Contractor	As Read & Calculated Bid
Utility Dynamics Corp., Oswego, IL	\$753,113
H & H Electric, Franklin Park, IL	\$810,629

Collected bids came in higher than expected due to surges in material pricing because of the COVID-19 ramifications. Staff recommended the Board award this project based on the luminaire, streetlight poles, and unit duct line items which have long lead times and may be subject to price increases if not ordered in the near future. Staff requested additional funds in the FY2024 Budget to pay for the construction phase of this project. Staff will submit a follow-up memo in the next budget year to complete the balance of the project line items.

Funding is available in the approved FY23 Capital Project Budget.

Budget Available	\$560,000
FY2023 Material Costs	<u>\$553,418</u>
Under Budget	\$ 6,582

President Pro Tem Mueller asked if members of the Committee had any questions. There were none. Motion was made by Trustee Sullivan, seconded by Trustee Mahoney to recommend a contract to Utility Dynamics Corporation for Odyssey Led Street Lighting be forwarded to the Village Board. Vote by roll call. Ayes: Brady, Brennan, Galante, Mahoney, Mueller, Sullivan. Nays: None. Absent: None. President Pro Tem Mueller declared the motion carried.

Item #7 – RECEIVE COMMENTS FROM THE PUBLIC –

President Pro Tem Mueller asked if there were any comments from the public. There were none.

Motion was made by Trustee Sullivan, seconded by Trustee Brady, to adjourn the Committee of the Whole. Vote by roll call. Ayes: Brady, Brennan, Galante, Mahoney, Mueller, Sullivan. Nays: None. Absent: None. President Pro Tem Mueller declared the meeting adjourned at 6:37 p.m.



Interoffice Memo

Date: February 1, 2023
To: Village Board of Trustees
From: Dave Adamski, Assistant Finance Director
Subject: Auditor's Communication to the Board of Trustees & Management - FY 2022

Village Board of Trustees:

Please see the attached auditor's communication to the Board of Trustees and Management. Those communications include information related to the planned scope and timing of the audit, as well as other information required by audit standards.

Please let me know if you have any questions or concerns.

Respectfully yours,

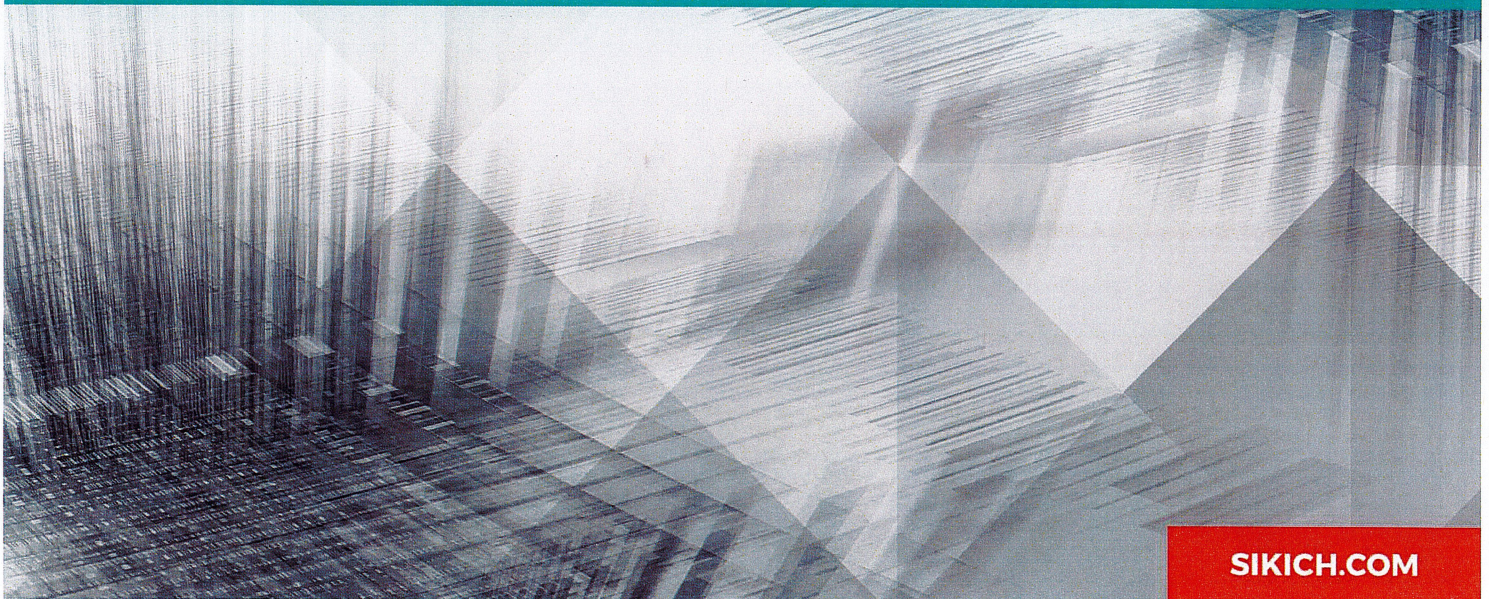
Dave Adamski



VILLAGE OF TINLEY PARK, ILLINOIS

AUDITOR'S COMMUNICATION TO THE BOARD OF TRUSTEES AND MANAGEMENT

For the Year Ended April 30, 2022



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VILLAGE OF TINLEY PARK, ILLINOIS
AUDITOR'S COMMUNICATION TO THE
BOARD OF TRUSTEES AND MANAGEMENT
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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January 5, 2023

The Honorable President
Members of the Board of Trustees
Village of Tinley Park
16250 South Oak Park Avenue
Tinley Park, Illinois 60477

Ladies and Gentlemen:

As part of our audit process, we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by audit standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you in July 2022.

In addition, auditing standards require the communication of internal control related matters to management. Our communication to management, as well as a listing of future pronouncements that may affect the Village of Tinley Park, are enclosed within this document.

This information is intended solely for the use of the President, Members of the Board of Trustees, and management of the Village of Tinley Park and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP

By: Anthony M. Cervini, CPA, CFE

Partner-in-Charge, Government Services

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

January 5, 2023

The Honorable President
Members of the Village Board
Village of Tinley Park, Illinois

Ladies and Gentlemen:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information of the Village of Tinley Park, Illinois (the Village) as of and for the year ended April 30, 2022 and have issued our report thereon dated January 5, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted accounting standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 23, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the fiscal year ended April 30, 2022, except for the implementation of GASB Statement No. 98, *The Annual Comprehensive Financial Report*. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the basic financial statements, with the exception of the estimates in connection with the actuarial valuations performed for the Illinois Municipal Retirement Fund, Police Pension Fund and the Other Postemployment Benefit Plan.

Management's estimate of the Village's net pension liabilities and total other postemployment benefit liability are based on various actuarially determined amounts, including estimated investment returns, dates of employee retirement, discount rates, healthcare trend rates, and mortality rates. We evaluated key factors and assumptions used to develop the management's estimates of the Village's net pension liabilities and total other postemployment benefit liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive financial statement disclosures during our audit of the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected any such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole except for AJE01, AJE03 - AJE07.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 5, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules and supplemental financial information, which accompanies the financial statements but is not RSI. With respect to the combining and individual fund financial statements and schedules, supplemental financial information and other supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the combining and individual fund financial statements and schedules, supplemental financial information and other supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the cash basis financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our procedures did not identify any material inconsistencies with the cash basis financial statements.

Restriction on Use

This information is intended solely for the use of the Village Board and management of the Village and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP

By: Anthony M. Cervini, CPA, CFE

Partner-in-Charge, Government Services

VILLAGE OF TINLEY PARK

Year End: April 30, 2022

Adjusting Journal Entries

Date: 5/1/2021 To 4/30/2022

Account No: AJE01 To AJE08

Number	Date	Name	Account No	Debit	Credit
AJE01	4/30/2022	INCENTIVES PAYABLE	01-00-000-20101 GF-01	385,791.00	
AJE01	4/30/2022	INCENTIVES PAYABLE	12-00-000-20101 HT-12		-385,791.00
AJE01	4/30/2022	INVESTMENT IN GENERAL FIXED ASSET	42-00-000-31000 GFA-42		-738,799.85
AJE01	4/30/2022	PUBLIC WORKS - ADDITIONS	42-00-000-77300 GFA-42	738,799.85	
AJE01	4/30/2022	FUND BALANCE	60-00-000-31100 WAS-60		-6,945.00
AJE01	4/30/2022	AUCTION PROCEEDS	60-00-000-54030 WAS-60	6,945.00	
AJE01	4/30/2022	FUND BALANCE	63-00-000-31100 WW-63	6,288.00	
AJE01	4/30/2022	INSURANCE REIMBURSEMENT	63-00-000-54115 WW-63		-6,288.00
AJE01	4/30/2022	FUND BALANCE	64-00-000-31100 S-64	657.00	
AJE01	4/30/2022	INSURANCE REIMBURSEMENT	64-00-000-54115 S-64		-657.00
To correct opening fund balance					
AJE02	4/30/2022	R/E TAXES RCBL - COOK	01-00-000-14100 GF-01	128,230.99	
AJE02	4/30/2022	DEF REV R/E TAX - COOK	01-00-000-21300 GF-01		-128,230.99
AJE02	4/30/2022	R/E TAXES RCBL - COOK	40-00-000-14100 GDS-40	1,978.08	
AJE02	4/30/2022	DEF REV R/E TAX - COOK	40-00-000-21300 GDS-40		-1,978.08
To adjust property tax receivable					
AJE03	4/30/2022	CONSTRUCTION IN PROCESS	42-00-000-17900 GFA-42		-455,876.18
AJE03	4/30/2022	TRANSFER TO WATER/SEWER FUND	42-00-000-98060 GFA-42	436,620.93	
AJE03	4/30/2022	Transfer to Water Wholesale	42-00-000-98063 GFA-42	19,255.25	
AJE03	4/30/2022	CONSTRUCTION IN PROCESS	60-00-000-17900 WAS-60	436,620.93	
AJE03	4/30/2022	TRANSFER FROM GASB 42	60-00-000-69042 WAS-60		-436,620.93
AJE03	4/30/2022	CONSTRUCTION IN PROCESS	63-00-000-17900 WW-63	19,255.25	
AJE03	4/30/2022	Transfer from GASB 42	63-00-000-69042 WW-63		-19,255.25
To correct bond expenses					
AJE04	4/30/2022	COMPENSATED ABSENCES A/P	01-00-000-20105 GF-01	940,348.00	
AJE04	4/30/2022	SALARIES	01-11-000-71110 GF-01		-3,795.00
AJE04	4/30/2022	SALARIES	01-12-000-71110 GF-01		-24,377.00
AJE04	4/30/2022	SALARIES	01-13-000-71110 GF-01		-6,508.00
AJE04	4/30/2022	SALARIES	01-15-000-71110 GF-01		-28,396.00
AJE04	4/30/2022	SALARIES	01-16-000-71110 GF-01		-12,601.00
AJE04	4/30/2022	SALARIES	01-17-205-71110 GF-01		-449,541.00
AJE04	4/30/2022	WAGES - CROSSING GUARDS	01-17-205-71130 GF-01		-9,191.00
AJE04	4/30/2022	SALARIES	01-19-000-71110 GF-01		-122,906.00
AJE04	4/30/2022	SALARIES	01-19-020-71110 GF-01		-25,079.00
AJE04	4/30/2022	SALARIES	01-21-000-71110 GF-01		-7,914.00
AJE04	4/30/2022	SALARIES	01-21-210-71110 GF-01		-58,376.00
AJE04	4/30/2022	SALARIES	01-26-023-71110 GF-01		-90,198.00
AJE04	4/30/2022	SALARIES	01-26-024-71110 GF-01		-14,753.00
AJE04	4/30/2022	SALARIES	01-26-025-71110 GF-01		-24,408.00
AJE04	4/30/2022	SALARIES	01-33-300-71110 GF-01		-25,399.00
AJE04	4/30/2022	SALARIES	01-33-310-71110 GF-01		-12,902.00
AJE04	4/30/2022	SALARIES	01-33-320-71110 GF-01		-4,859.00

Number	Date	Name	Account No	Debit	Credit
AJE04	4/30/2022	SALARIES	01-35-000-71110 GF-01		-15,870.00
AJE04	4/30/2022	PART TIME - NON-PENSIONABLE	01-41-040-71127 GF-01		-205.00
AJE04	4/30/2022	PART TIME - NON-PENSIONABLE	01-41-044-71127 GF-01		-36.00
AJE04	4/30/2022	PART TIME - NON-PENSIONABLE	01-41-045-71127 GF-01		-146.00
AJE04	4/30/2022	PART TIME - NON-PENSIONABLE	01-41-046-71127 GF-01		-255.00
AJE04	4/30/2022	PART TIME - NON-PENSIONABLE	01-41-056-71127 GF-01		-128.00
AJE04	4/30/2022	PART TIME HELP - PENSIONABLE	01-42-000-71125 GF-01		-2,505.00
AJE04	4/30/2022	COMPENSATED ABSENCES A/P	14-00-000-20105 FA-14	1,779.00	
AJE04	4/30/2022	PART TIME HELP - PENSIONABLE	14-00-000-71125 FA-14		-1,779.00
AJE04	4/30/2022	COMPENSATED ABSENCES A/P	60-00-000-20105 WAS-60	38,842.00	
AJE04	4/30/2022	SALARIES	60-00-000-71110 WAS-60		-38,842.00
AJE04	4/30/2022	COMPENSATED ABSENCES A/P	63-00-000-20105 WW-63	7,398.00	
AJE04	4/30/2022	SALARIES	63-00-000-71110 WW-63		-7,398.00
AJE04	4/30/2022	COMPENSATED ABSENCES A/P	64-00-000-20105 S-64	19,817.00	
AJE04	4/30/2022	SALARIES	64-00-000-71110 S-64		-19,817.00
AJE04	4/30/2022	COMPENSATED ABSENCES A/P	70-00-000-20105 CPL-70	1,353.00	
AJE04	4/30/2022	SALARIES	70-00-000-71110 CPL-70		-915.00
AJE04	4/30/2022	PART TIME HELP - PENSIONABLE	70-00-000-71125 CPL-70		-438.00
		To correct payroll accrual			
AJE05	4/30/2022	DEFERRED REVENUE	01-00-000-21700 GF-01		-2,405,486.49
AJE05	4/30/2022	AMERICAN RESCUE PLAN ACT GRANT (ARPA)	01-00-000-45530 GF-01	2,405,486.49	
		To defer unspent ARPA revenue			
AJE06	4/30/2022	CASH - INVESTMENT POOL	26-00-000-10400 S-26		-9,998,791.95
AJE06	4/30/2022	CASH - INVESTMENT POOL	26-00-000-10400 S-26	169,542.60	
AJE06	4/30/2022	CASH - INVESTMENT POOL	26-00-000-10400 S-26		-4,010.96
AJE06	4/30/2022	CASH - INVESTMENT POOL	26-00-000-10400 S-26		-7,205.39
AJE06	4/30/2022	BOND ISSUE PROCEEDS	26-00-000-54800 S-26	1,086,870.10	
AJE06	4/30/2022	BOND ISSUE PROCEEDS	26-00-000-54800 S-26	8,940,000.00	
AJE06	4/30/2022	BOND ISSUE PROCEEDS	26-00-000-54800 S-26	852,100.25	
AJE06	4/30/2022	BOND ISSUE PREMIUM	26-00-000-54900 S-26		-1,086,870.10
AJE06	4/30/2022	BOND ISSUE PREMIUM	26-00-000-54900 S-26	1,058,791.95	
AJE06	4/30/2022	BOND ISSUE PREMIUM	26-00-000-54900 S-26	4,010.96	
AJE06	4/30/2022	PRINTING	26-00-000-72310 S-26		-1,100.00
AJE06	4/30/2022	OTHER CONTRACTUAL SERVICES	26-00-000-72790 S-26		-5,914,559.78
AJE06	4/30/2022	OTHER CONTRACTUAL SERVICES	26-00-000-72790 S-26		-35,896.98
AJE06	4/30/2022	LEGAL	26-00-000-72850 S-26		-4,700.00
AJE06	4/30/2022	BOND CONSUL	26-00-000-72851 S-26		-41,200.00
AJE06	4/30/2022	BOND UNDERWRITING	26-00-000-72855 S-26		-85,695.62
AJE06	4/30/2022	BOND FEES	26-00-000-96200 S-26		-950.00
AJE06	4/30/2022	PAYMENT TO ESCROW AGENT	26-00-000-96300 S-26	5,914,559.78	
AJE06	4/30/2022	PAYMENT TO ESCROW AGENT	26-00-000-96300 S-26		-844,894.86
AJE06	4/30/2022	UNAMORTIZED LOSS ON REFUNDING	43-00-000-13500 GLTDAG-43	7,795.00	
AJE06	4/30/2022	UNAMORTIZED PREMIUM	43-00-000-20301 GLTDAG-43		-24,067.19
AJE06	4/30/2022	DEFERRED INFLOW - GAIN ON REFUNDING	43-00-000-26500 GLTDAG-43		-334,494.83
AJE06	4/30/2022	BOND PRINCIPAL	43-00-000-96000 GLTDAG-43		-454,291.00
AJE06	4/30/2022	AMORT. OF LOSS ON REFUNDING	43-00-000-96200 GLTDAG-43		-7,795.00
AJE06	4/30/2022	AMORT OF PREM. ON BOND	43-00-000-96201 GLTDAG-43	745,551.00	
AJE06	4/30/2022	BOND ISSUANCE	43-00-000-97000 GLTDAG-43	5,112,899.75	
AJE06	4/30/2022	PREMIUM ON BONDS ISSUED	43-00-000-97001 GLTDAG-43	24,067.19	
AJE06	4/30/2022	PAYMENT TO ESCROW AGENT	43-00-000-97002 GLTDAG-43		-5,069,664.92
AJE06	4/30/2022	CASH - INVEST POOL	60-00-000-10400 WAS-60	682,592.58	

Number	Date	Name	Account No	Debit	Credit
AJE06	4/30/2022	CASH - INVEST POOL	60-00-000-10400 WAS-60	5,763,528.60	
AJE06	4/30/2022	CASH - INVEST POOL	60-00-000-10400 WAS-60		-109,302.42
AJE06	4/30/2022	DUE FROM 2021A BONDS	60-00-000-15526 WAS-60		-5,763,528.60
AJE06	4/30/2022	UNAMORTIZED BOND PREMIUM	60-00-000-20301 WAS-60		-682,592.58
AJE06	4/30/2022	2021A BOND ISSUANCE COSTS	60-00-000-72851 WAS-60	109,302.42	
AJE06	4/30/2022	CASH - INVESTMENT POOL	63-00-000-10400 WW-63	94,761.88	
AJE06	4/30/2022	CASH - INVESTMENT POOL	63-00-000-10400 WW-63	800,130.00	
AJE06	4/30/2022	CASH - INVESTMENT POOL	63-00-000-10400 WW-63		-15,174.06
AJE06	4/30/2022	DUE FROM 2021A BONDS	63-00-000-15526 WW-63		-800,130.00
AJE06	4/30/2022	UNAMORTIZED BOND PREMIUM	63-00-000-20301 WW-63		-94,761.88
AJE06	4/30/2022	2021A BOND ISSUANCE COSTS	63-00-000-72851 WW-63	15,174.06	
AJE06	4/30/2022	CASH - INVEST POOL	64-00-000-10400 S-64	281,437.49	
AJE06	4/30/2022	CASH - INVEST POOL	64-00-000-10400 S-64	2,376,341.40	
AJE06	4/30/2022	CASH - INVEST POOL	64-00-000-10400 S-64		-45,066.12
AJE06	4/30/2022	CASH - INVEST POOL	64-00-000-10400 S-64	4,010.96	
AJE06	4/30/2022	CASH - INVEST POOL	64-00-000-10400 S-64	7,205.39	
AJE06	4/30/2022	(GAIN)/LOSS ON REFUNDING	64-00-000-15102 S-64		-7,205.39
AJE06	4/30/2022	(GAIN)/LOSS ON REFUNDING	64-00-000-15102 S-64		-46,641.17
AJE06	4/30/2022	DUE FROM 2021A BONDS	64-00-000-15526 S-64		-2,376,341.40
AJE06	4/30/2022	UNAMORTIZED BOND PREMIUM	64-00-000-20301 S-64		-281,437.49
AJE06	4/30/2022	UNAMORTIZED BOND PREMIUM	64-00-000-20301 S-64		-4,010.96
AJE06	4/30/2022	2021A BOND ISSUANCE COSTS	64-00-000-72851 S-64	45,066.12	
AJE06	4/30/2022	BOND ISSUE EXPENSES	64-00-000-72859 S-64	120,109.92	
AJE06	4/30/2022	2010 GO BOND/2013 REF GO ABATEMENT	64-00-000-96140 S-64		-73,468.75
Entry related to the 2021A and 2021B bond issuances					
AJE07	4/30/2022	NET OPEB LIABILITY	43-00-000-28820 GLTDAG-43	3,268,120.00	
AJE07	4/30/2022	OPEB EXPENSE - PW	43-00-000-72439 GLTDAG-43	373,084.00	
AJE07	4/30/2022	OPEB EXPENSE - PS	43-00-000-72441 GLTDAG-43		-3,641,204.00
AJE07	4/30/2022	NET OPEB LIABILITY	63-00-000-28820 WW-63	54,867.00	
AJE07	4/30/2022	OPEB EXPENSE	63-00-000-72437 WW-63		-54,867.00
To revise OPEB entry					
AJE08	4/30/2022	DEFERRED OUTFLOWS - IMRF	43-00-000-12000 GLTDAG-43		-58,402.00
AJE08	4/30/2022	PENSION EXPENSE - GG	43-00-000-72485 GLTDAG-43	17,393.00	
AJE08	4/30/2022	PENSION EXPENSE - PW	43-00-000-72487 GLTDAG-43	11,826.00	
AJE08	4/30/2022	PENSION EXPENSE - PS	43-00-000-72489 GLTDAG-43	29,082.00	
AJE08	4/30/2022	PENSION EXPENSE - SS	43-00-000-72493 GLTDAG-43	101.00	
AJE08	4/30/2022	DEFERRED OUTFLOWS OF RESOURCES-IMRF	60-00-000-16610 WAS-60		-5,414.00
AJE08	4/30/2022	NET PENSION EXPENSE - IMRF	60-00-000-72487 WAS-60	5,414.00	
AJE08	4/30/2022	DEFERRED OUTFLOWS OF RESOURCES-IMRF	63-00-000-16610 WW-63		-1,022.00
AJE08	4/30/2022	NET PENSION EXPENSE - IMRF	63-00-000-72487 WW-63	1,022.00	
AJE08	4/30/2022	DEFERRED OUTFLOWS OF RESOURCES-IMRF	64-00-000-16610 S-64		-2,740.00
AJE08	4/30/2022	NET PENSION EXPENSE - IMRF	64-00-000-72487 S-64	2,740.00	
AJE08	4/30/2022	DEFERRED OUTFLOWS OF RESOURCES-IMRF	70-00-000-16610 CPL-70		-196.00
AJE08	4/30/2022	NET PENSION EXPENSE - IMRF	70-00-000-72487 CPL-70	196.00	
To correct IMRF deferred outflows					

VILLAGE OF TINLEY PARK, ILLINOIS

**COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL AND
OTHER COMMENTS TO MANAGEMENT**

April 30, 2022



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Naperville, IL 60563
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COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL AND OTHER COMMENTS TO MANAGEMENT

The Board of Trustees
Mr. Pat Carr, Village Manager
Village of Tinley Park
Tinley Park, Illinois

As part of the annual audit, we are required to communicate internal control matters that we classify as significant deficiencies and material weaknesses to those charged with governance. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis.

During our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated January 5, 2023, on the financial statements of the Village. In addition, we reviewed the status of the recommendations for the period ended April 30, 2021. The status of these recommendations is included in Appendix A.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with management and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

The Village's written responses to the deficiencies identified in our audit have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
January 5, 2023

DEFICIENCY

Collateral

The safety of public funds is one of the important principles of public fund management. At April 30, 2022, Sikich noted that the Village held deposits with financial institutions totaling \$1,250,986 that were not insured and exceeded coverage provided by the Federal Deposit Insurance Corporation (FDIC). We recommend that the Village comply with their formalized investment policy to ensure that certain deposits are collateralized by a neutral third-party and that the Village monitor the adequacy of collateralization on a monthly basis.

Management Response

The Marquette Bank account had been initially opened by the bank as a Retail account as opposed to a Municipality/Government account type. Once this error was brought to management's attention, Marquette Bank's business unit sent out a Pledge Agreement and opened a Safekeeping account with US Bank in order to ensure the new accounts were fully collateralized. As a result of this initial error, a portion of the Village's funds were reflected as uncollateralized as of April 30, 2022. The bank was working on the corrections which were completed shortly after year end.

The bank is financially sound with an overall B+ Health Grade. The bank's Texas Ratio of 7.74% as of June 30, 2022 is considered excellent and had decreased 8.24% from its position the year prior. With regard to the Texas Ratio, a lower percentage ratio is better. Marquette Bank has a capitalization level of 8.39%. Despite the bank's initial error in categorizing the account, due to the bank's overall strength and stability, the Village's deposits were theoretically at risk on paper only due to the categorization error. In addition, the Finance Department staff regularly perform reviews of the Collateral statements provided by the banking institutions that the Village has deposited funds. These regular reviews help to ensure that adequate collateralization for all deposits held at the banking institutions are being maintained.

OTHER COMMENTS

Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that may impact the City in the future.

GASB Statement No. 87, *Leases*, establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset and aims to enhance comparability of financial statements among governments. This statement also requires additional notes to the financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The requirements of this statement are effective for the fiscal year ending April 30, 2023.

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 91, *Conduit Debt Obligations*, was issued in May 2019. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improved required note disclosures. This statement is effective for fiscal year ending April 30, 2023.

GASB Statement No. 92, *Omnibus 2020*, addresses a variety of topics including: The effective date of Statement No. 87 for interim financial reports; reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan; the applicability of Statements No. 73 to Certain Provisions of GASB Statement Nos. 67 and 68, as amended, and No. 74, as amended, to reporting assets accumulated for postemployment benefits; the applicability of certain requirements of Statement No. 84, to postemployment benefit arrangements; measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature and terminology used to refer to derivative instruments. The requirements of this Statement are effective for the fiscal years ending April 30, 2023.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued to address issues related to accounting and reporting for public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which is defined in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This Statement is effective for fiscal year ending April 30, 2024.

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. This Statement establishes that a SBITA results in a right-to-use subscription asset - an intangible asset-and a corresponding subscription liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. This Statement is effective for fiscal year ending April 30, 2024.

GASB Statement No. 99, *Omnibus 2022*, addresses a variety of topics including: Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives; clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset; clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability; extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP); disclosures related to nonmonetary transactions; pledges of future revenues when resources are not received by the pledging government; clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*; and terminology used in Statement 53 to refer to resource flows statements. This statement is effective upon issuance for requirements related to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63. The effective date for the requirements related to leases, PPPs, and SBITAs is the fiscal year ending April 30, 2024. The effective date for the requirement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 is the fiscal year ending April 30, 2025.

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*, enhances accounting and financial reporting requirement for accounting changes and error corrections. This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). This Statement is effective for the fiscal year ended April 30, 2025.

GASB Statement No. 101, *Compensated Absences*, requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. This Statement is effective for the fiscal year ended April 30, 2025.

We will advise the Village of any progress made by GASB in developing this and other future pronouncements that may have an impact on the financial position and changes in financial position of the Village.

APPENDIX A
STATUS OF PRIOR YEAR RECOMMENDATIONS

DEFICIENCIES

1. Credit Card Purchasing Policy

During our testing of credit card purchase compliance testing, Sikich noted that the Village does not have a formal credit card policy that defines allowable purchases and spending limits using the Village's credit card (the Village has one card that is held by the Treasurer and is used only upon approval by the Treasurer or his designee). While the Village's purchasing policy separately addresses allowable purchases and purchasing thresholds, we recommend that the Village adopt and apply a formal credit card policy (or integrate additional language as it relates to credit cards to the existing purchasing policy) to memorialize the policies and procedures. The use of a formal policy will provide better control over purchasing and reduce the risk of potential fraud.

Status - Comment still applicable at April 30, 2022.

Management Response

A credit card serves as an alternate means of purchasing and payment of goods and services needed by the Village besides payments by cash or check. Through the combination of state statutes and the Village's adopted Purchasing Policy, guidance is provided to staff regarding the acquisition of goods and services. The Purchasing Policy covers the acquisition of goods and services for the Village's use regardless of means of payment, or other available credit vehicles (e.g., "house" account/extension of credit by a vendor, credit/purchasing card, cash, or check)

There are many businesses that will not extend direct credit to the Village without extensive and onerous application approval processes, or do not offer "house" accounts at all. As an alternate means of payment, the credit card allows the Village to acquire certain goods and services it requires more efficiently. The Village contends that as an alternate means of payment, the underlying purchases that are made via the credit card are first and foremost covered by the existing Purchasing Policies.

Through the Purchasing Policy, and additional procedural guidance, the Village has established the processes and approvals required for making a purchase regardless of method of purchase (cash, check, credit/purchasing card, or "house" account/extension of credit). As has been noted, the Village has elected to have only ONE purchasing/credit card which, by this inherent limitation, directly restricts use of this option of purchasing/payment. This has been a deliberate choice to minimize opportunities for inappropriate purchase activity from occurring. The Village Finance Department has established additional procedures for "checking out" the card to not only track who is using the card, but for what purpose(s). Under the Village's established procedures, the individual using the card is required to promptly provide the transaction receipt including the budgetary account allocation(s) and departmental approvals. These procedures are no different than apply to any other municipal purchase. The transactions from the

DEFICIENCIES (Continued)

1. Credit Card Purchasing Policy (Continued)

Management Response (Continued)

credit/purchasing card are reconciled to both available online transaction history and monthly statements before payment for the transactions are processed. The additional “checkout” protocols for the credit/purchasing card also aid to identify who has failed to follow the established purchasing policies and procedures where a transaction cannot be matched to the required receipt, purchase approval, and budgetary allocation information that is required under the Purchasing Policy and related procedures.

We believe that the Village has adequate controls in place relative to the use of the single credit/purchasing card that a separate credit/purchasing card policy is redundant and unnecessary. Should the Village choose to expand the distribution of credit/purchasing cards within the organization in the future, additional guidance will likely be developed that would include a requirement for a signed attestation from each individual receiving a card that they will only use the card for authorized Village activity and are personally responsible for any activity not in compliance with the Village’s Purchasing Policy and procedures and that improper use of the credit purchasing card could also result in dismissal. This past year, the Village hired a Purchasing and Contract Administrator. One of the current priorities of this position is establishing a more formal purchase card program and policy, as noted above. There is a draft policy being reviewed and discussed at this point in time. The Village intends on rolling this out in the coming months, in addition to proper training on the usage of the card/policy.

2. Escrow Deposits

During our review of escrow deposits, it was noted that the Village does not have a formal review process to review and update the escrow balances on a regular basis. We recommend that these accounts be reviewed on a periodic basis, and all supporting documentation be retained as support.

Status - Comment still applicable at April 30, 2022.

Management Response

We respectfully disagree with this deficiency finding. The Village’s escrow deposits are regularly reviewed and updated. Many of the escrows held are of a long term nature, with very little activity from month to month rendering frequent review and reconciliations generally unnecessary and redundant. A number of these long-term escrows are also adjusted regularly to add interest earnings to the unspent funds since the Village has been able to include some of the associated money in its investment activity. These allocations normally occur monthly or annually. Through this interest allocation process, the escrow accounts are, in fact, reviewed and updated. The few escrow accounts with more frequent activity are reviewed and reconciled on a regular basis.

DEFICIENCIES (Continued)

2. Escrow Deposits (Continued)

Management Response (Continued)

We do not disagree that additional review is required on a periodic basis (not necessarily annual) to determine the status of the individual escrows and whether they remain active/relevant and what other actions may be required based on this evaluation. As time allows, Finance staff intends to perform these more in-depth reviews periodically. We will also note that the biggest risk associated with these escrows is that we potentially may be holding funds longer than necessary, which is a very low financial risk to the Village.



Sikich LLP is a global company specializing in technology-enabled professional services.

Now with more than 1,400 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

AGRICULTURE	AUTOMOTIVE	CONSTRUCTION & REAL ESTATE
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	HIGH-TECH
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT
PRIVATE EQUITY	PROFESSIONAL SERVICES	

SPECIALIZED SERVICES

ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

TECHNOLOGY

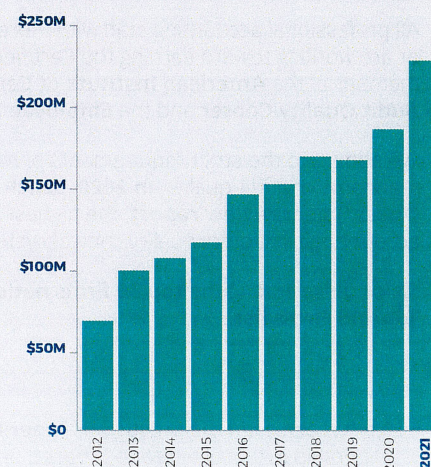
- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

ADVISORY

- Economic Development Consulting
- Forensic & Valuation Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking*
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management**
- Workforce Risk Management

WHO WE ARE

TOTAL PARTNERS **100+**
TOTAL PERSONNEL **1,400+**
2021 REVENUE **\$229M**



LOCATIONS

Sikich Is A Remote First Organization

Akron, OH
(330) 864-6661

Alexandria, VA
(703) 836-1350
(703) 836-6701

Boston, MA
(508) 485-5588

Chattanooga, TN
(423) 954-3007

Chicago, IL
(312) 648-6666

Crofton, MD
(410) 451-5150

Decatur, IL
(217) 423-6000

Indianapolis, IN
(317) 842-4466

Los Angeles, CA
(877) 279-1900

Milwaukee, WI
(262) 754-9400

Minneapolis, MN
(331) 229-5235

Naperville, IL
(630) 566-8400

Peoria, IL
(309) 694-4251

Princeton, NJ
(609) 285-5000

Springfield, IL
(217) 793-3363

St. Louis, MO
(314) 275-7277

Washington, MO
(636) 239-4785

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** Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Accountability, Continuous Innovation and Stewardship. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.

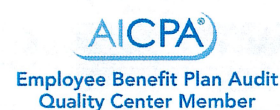


CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants' Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center**.

We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2020, Sikich received its 11th consecutive unmodified ("pass") peer review report**, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

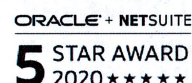
Sikich ranks among the **top 30 firms nationally** on the *Accounting Today* Top 100 Firms list.



Sikich has achieved the prestigious **Inner Circle for Microsoft Dynamics** recognition. Membership in this elite group is based on sales achievements that rank Sikich in the top echelon of the Microsoft global network of partners.



We also maintain the **Oracle NetSuite 5 Star Award** and are among the top three U.S. partners of Oracle NetSuite.



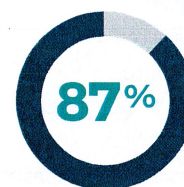
Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



NET PROMOTER SCORE

The firm's overall Net Promoter Score (NPS) is 87%.

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.





Interoffice Memo

Date: January 12, 2022

To: Village Board of Trustees

From: Village Manager's Office
Finance Department
Community Development Department

Subject: Support of Tax Increment Financing

Historically, Tax Increment Financing (TIF) has been a crucial economic tool in the Village of Tinley Park's economic planning and development strategies. TIFs are used to address areas of blight, support development, and promote local job creation and retention. Without this tool, Tinley Park would look very different than it does today.

Several Senators (Gillespie, D, Arlington Heights; Walker, D, Arlington Heights) at the State level are proposing legislation that would reform TIFs in a way that would have a negative impact on our community. Proposals would weaken or even diminish municipal authority in administering TIF programs. Therefore, we are looking to pass a resolution in support of TIFs, along with many other municipalities across the State to prevent this proposed legislation from passing.



Interoffice Memo

Date: February 7, 2023

To: Committee of the Whole

Cc: Daniel Ritter, Community Development Director

From: Carolyn Mitera, Business Retention & Marketing Specialist

Subject: Third Amendment to Banging Gavel Incentive Agreement

Background

The Village and Banging Gavel Properties, LLC ("BGB") entered in an Economic Incentive Agreement dated as of March 3, 2017, as adopted by Ordinance No. 17-O-016. The Agreement was subsequently amended on December 17, 2019, as adopted by Ordinance No. 19-O-082 followed by a second amendment on May 18, 2021, as adopted by Ordinance No. 21-O-027.

Discussion and Request

The Owner of the property met with Staff on November 8, 2022 to discuss some of the obstacles they have faced with redeveloping the property including the Vogt Building's historical status, the Covid pandemic, and the construction loan for the development of the brewpub project finally closed on April 15, 2022. The full project permit was issued and construction began shortly after the loan was secured. In April 2022, a 3-phase transformer was ordered from ComEd with an anticipated delivery date of April 2023. The General Contractor expected renovations to be completed in December 2022 but due to challenges with structural engineering, supply chain issues, and finding two underground fuel tanks which required the attention of the EPA and State Fire Marshall, the anticipated project completion date has been moved to May 2023. BGB anticipates to be fully operational and receive a Certificate of Occupancy by July 2023. It should be noted as well that the full project is under construction, as opposed to a phased completion proposed in the last amendment.

Banging Gavel LLC, is requesting a third amendment to their Economic Incentive Agreement. The new date for substantial completion of the brewpub is expected in May 2023, but the final date is being requested to be extended to December 31, 2023. The additional time allows for flexibility with any other unforeseen delays. With the brewpub currently under construction, the owners are also requesting the use of their outdoor patio from May 25, 2023 to November 1, 2023, for a beer garden without the brewpub operational. This would only apply if any unforeseen delays prevent a May opening date. A site plan and operations summary has been provided for the proposed beer garden and are exhibits to the agreement. The beer garden will be required to have meals available during hours of operation and they must comply with all Village regulations.

Action

Direct staff to draft the applicable resolution for the February 21, 2023 regular Village Board meeting.



BANGING GAVEL BREW'S NARRATIVE FOR OPENING

After enduring approximately 3 years of challenges related to issues regarding the Vogt Building's historical status and the outbreak of the Covid pandemic, the construction loan for the development of the brewpub project finally closed on April 15, 2022.

Renovations began shortly thereafter. The 3-phase transformer was ordered from ComEd in April, 2022, with an anticipated delivery date of April, 2023. The structural engineering related to the structural steel and shoring also proved to be extremely challenging. Initially, the general contractor expected that the renovations would be completed in late December, 2022. However, due to the challenges related to the structural issues previously mentioned, coupled with supply chain issues, the date was revised to February, 2023.

During construction related to the southerly and westerly exterior of the building, two underground storage tanks were uncovered which required addressing by the EPA and State Fire Marshall.

The general contractor now expects substantial completion of the project in May, 2023. The actual opening of business operations would be about 6 weeks following that, to allow for full staffing and training of personnel and obtaining our certificate of Occupancy.

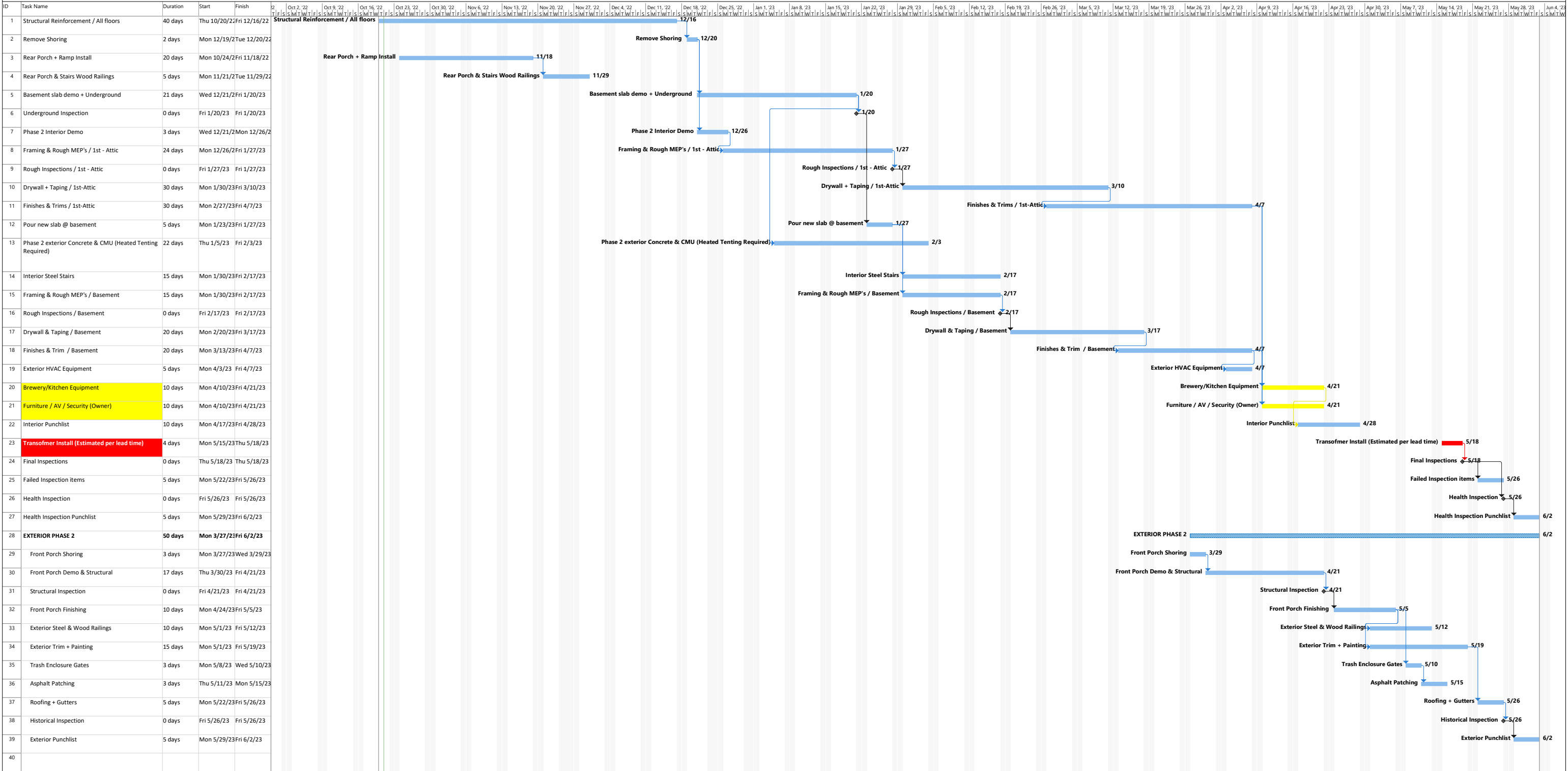
With the full opening projected in June or July, Banging Gavel may consider opening the beer garden in advance of the full opening, if doing so is feasible and makes practical sense. Otherwise, it will delay the opening of the beer garden until the full opening.

With the fact that these estimated timelines and with a desire to have this be the final revision needed to the incentive agreement. We request an extension of the agreement through December 2023 to obtain our certificate of occupancy.

Jim Richert

Banging Gavel Brews

Banging Gavel
10.21.2022 Milestone Schedule





Interoffice Memo

Date: February 7, 2023

To: Committee of the Whole

CC: Daniel Ritter, Community Development Director

From: Carolyn Mitera, Business Retention & Marketing Specialist

Subject: Transfer Ownership of Surplus Property to Banging Gavel Properties, LLC

Background

The Village is the current owner of 6811 Hickory Street, Tinley Park, Illinois, containing two separate parcels of land (PINs 28-30-314-042-000 and 28-30-314-039-000, "Surplus Property"). The Village acquired the Surplus Property, subdivided parcels 1 and 3, as a condition of the previously approved Incentive Agreement and parcel 2 remained with Banging Gavel Properties, LLC which includes the historic Vogt Building and one parking space for the residential unit on the top floor of said building. Banging Gavel requested 'first right of refusal' to repurchase if the Village sold the parcels in the future. The acquisition of parcels 1 and 3 was approved on November 7, 2017, as adopted by Resolution No. 2017-R-049. The Village and Banging Gavel entered a Revocable Encroachment License Agreement on September 19, 2018, as adopted by Resolution No. 2018-R-070 which allowed for certain "improvements" to occur on the property.

Discussion and Request

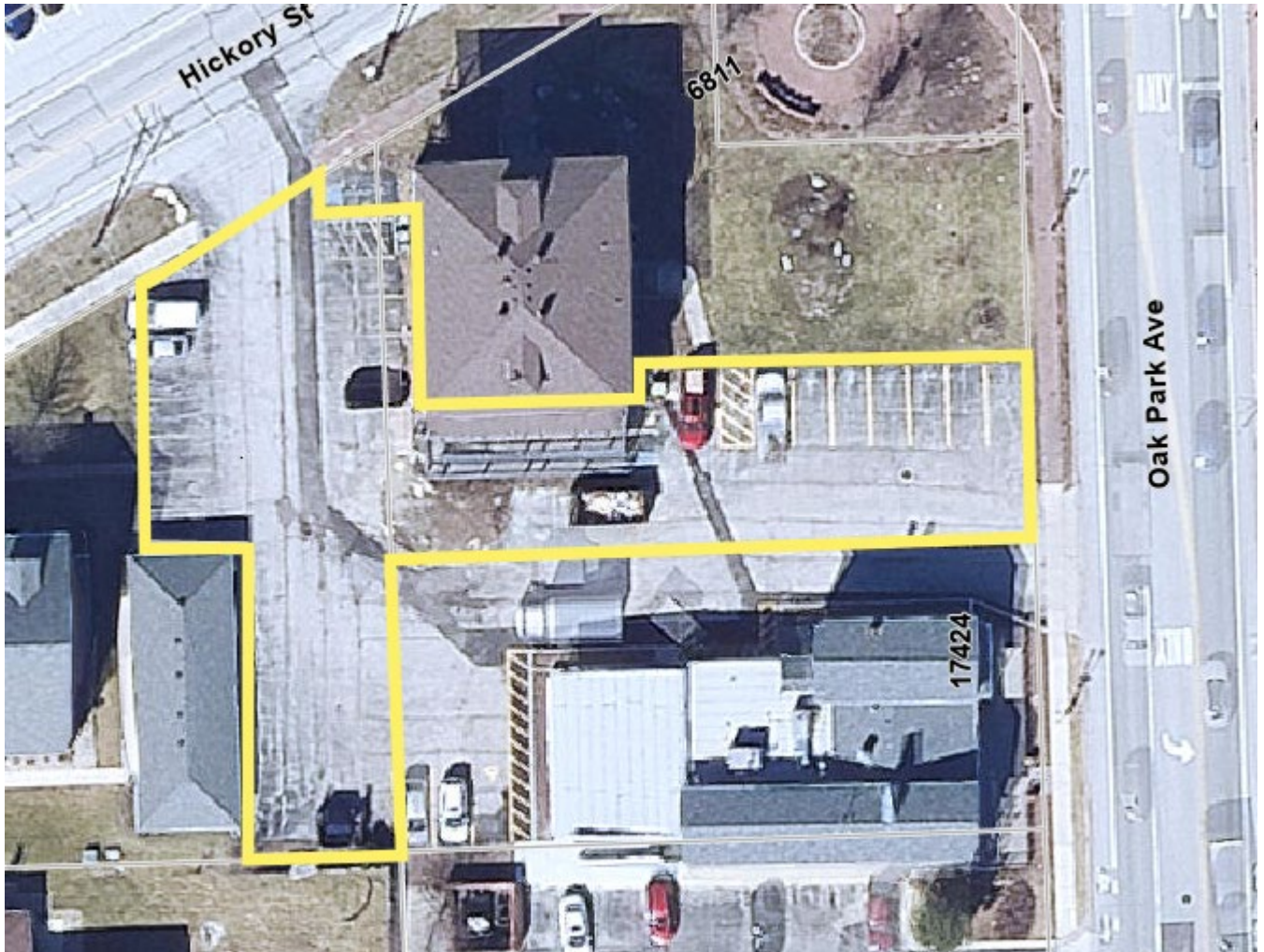
The Surplus Property is no longer needed for operation of the Village and continues to incur costs to maintain a very limited number of "public" parking stalls primarily used by the two adjacent businesses (Banging Gavel and SIP Wine Bar). Additionally, several permanent items from the construction of the Banging Gavel project exist on the site including an accessible ramp, dumpster enclosure, electrical transformer, and other accessory items approved through the previously mentioned Encroachment License Agreement. However, that agreement is set to expire in 2024 and would to be renewed regularly, despite most improvements being permanent or very difficult to ever remove/relocate. Instead of extending an easement agreement for encroachments that are permanent and due to short- and long-term costs of maintenance, staff approached Banging Gavel on their interest to reacquire the property, which they agreed was in the best interest of that area.

Staff recommends transferring ownership of the Surplus Property to Banging Gavel Properties, LLC. Upon transferring the Surplus Property, Banging Gavel will be responsible for parking lot improvements and maintenance, including pothole patching, striping, and snow removal.

Action

Direct staff to draft the applicable resolution for the February 21, 2023, regular Village Board meeting.

Location Exhibit





SIDWELLMAPS.com
Online Mapping Made Easy

Cook, Illinois (2022)

Page: 2830F

PIN #: 2830314032

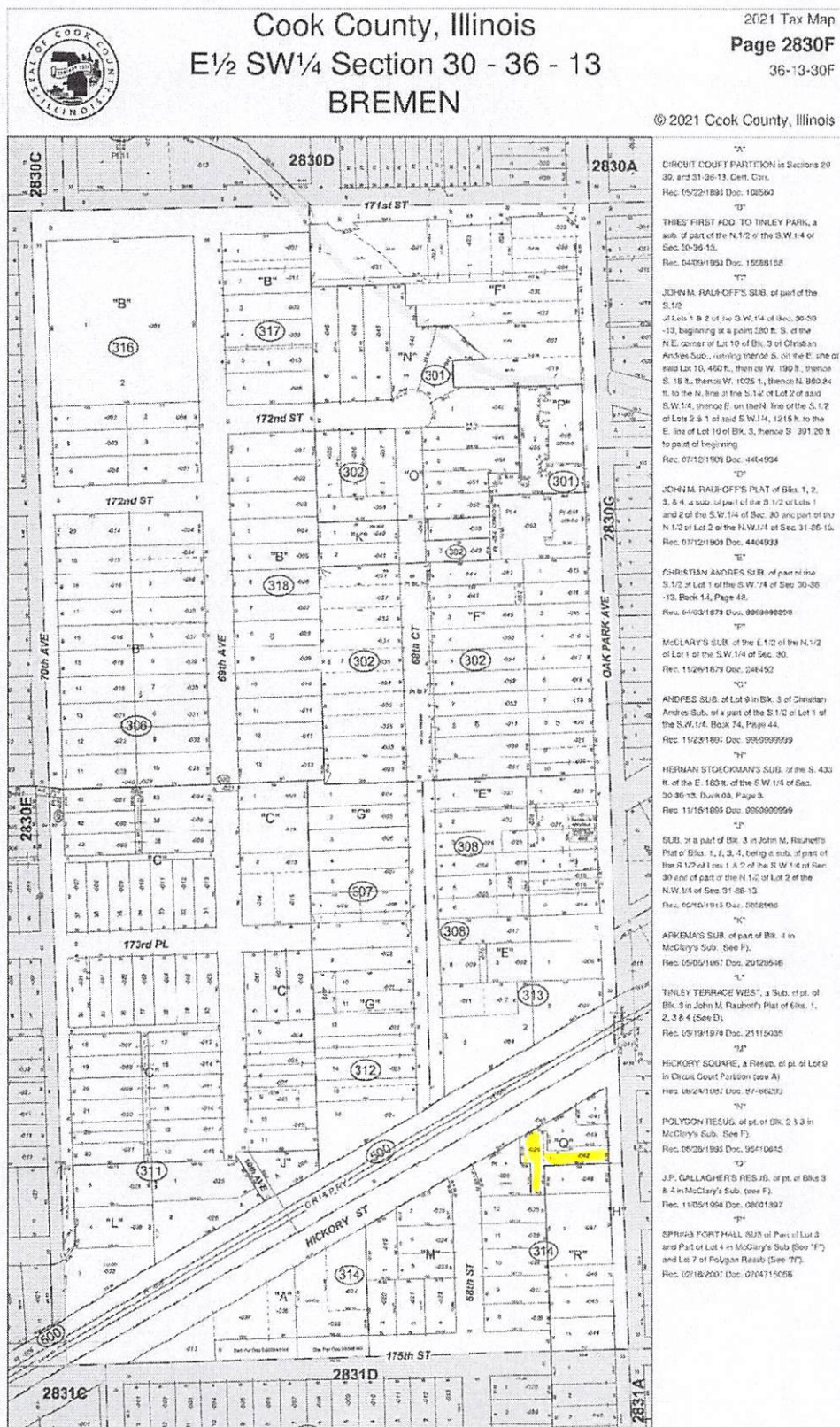
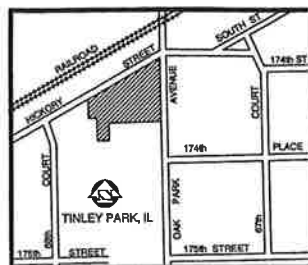


EXHIBIT 1

FINAL PLAT OF BANGING GAVEL SUBDIVISION

BEING A RESUBDIVISION OF PART OF OUTLOTS A AND B IN HICKORY SQUARE, BEING A SUBDIVISION IN THE SOUTHWEST QUARTER OF SECTION 30, TOWNSHIP 36 NORTH, RANGE 13 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

P.L.N. 28-30-314-032
28-30-314-036



VICINITY MAP
(NOT TO SCALE)
INDICATES SITE LOCATION



Doc# 1733429085 Fee \$48.00

RHSP FEE:\$9.00 RPRF FEE: \$1.00

KAREN A. YARBROUGH

COOK COUNTY RECORDER OF DEEDS

DATE: 11/30/2017 03:18 PM PG: 1 OF 6

LOT AREAS:

LOT 1..... 14,113 SQ.FT. (0.324 ACRES ±)
LOT 2..... 9,934 SQ.FT. (0.228 ACRES ±)
LOT 3..... 4,837 SQ.FT. (0.106 ACRES ±)
TOTAL..... 28,884 SQ.FT. (0.658 ACRES ±)

VILLAGE OFFICIAL CERTIFICATES

STATE OF ILLINOIS
COUNTY OF COOK) S.S.

Approved by the MAYOR AND BOARD OF TRUSTEES at a meeting held on _____

MAYOR

VILLAGE CLERK

VILLAGE CLERK CERTIFICATE

I hereby certify that there are no delinquent Special Assessments or unpaid current Special Assessments on the above described property.

Dated this _____ day of _____, A.D. 2017.

VILLAGE CLERK

SURFACE WATER DRAINAGE CERTIFICATE

STATE OF ILLINOIS
COUNTY OF COOK) S.S.

To the best of our knowledge and belief the drainage of surface waters will not be changed by the construction of such subdivision or any part thereof, or that if such surface water drainage will be changed, reasonable provisions have been made for the collection and discharge of surface waters into public or private areas and/or drains which the subdivider has the right to use, and that such surface waters will be planned for in accordance with generally accepted engineering practices so as to reduce the likelihood of substantive damage to adjoining property because of the construction of the subdivision, and all work shall conform to the requirements of THE VILLAGE OF TINLEY PARK, ILLINOIS.

Dated this 24th day of Oct. 2017.

OWNER OR ATTORNEY

ENGINEER



COUNTY RECORDER'S CERTIFICATE

STATE OF ILLINOIS
COUNTY OF COOK) S.S.

This instrument _____ was filed for record in The Recorder's Office of Cook County, Illinois, on the _____ day of _____, 2017, at _____ o'clock _____ M. and recorded in Book _____ of Plats on Page _____.

COUNTY RECORDER

NOTE:
SUBJECT PROPERTY IS ENCUMBERED BY DECLARATION OF CROSS ACCESS EASEMENT FOR INGRESS, EGRESS AND PARKING AND UTILITIES PER DOCUMENT 09349143 RECORDED APRIL 12, 1999.

Mail Future Tax Bills To:

BANGING GAVEL PROPERTIES, LLC
10723 W. 159th STREET
ORLAND PARK, IL 60467

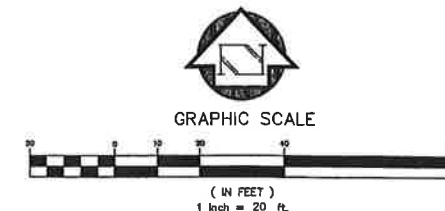
AFTER RECORDING
RETURN PLAT TO:



CIVIL ENGINEERING - LAND SURVEYING - ENVIRONMENTAL - LAND PLANNING - GPS SERVICES

Joseph A. Schudt & Associates

9455 ENTERPRISE DRIVE MOKENA, IL 60448
PHONE: 708-720-1000 FAX: 708-720-1065
e-mail: survey@jaseng.com http://www.jaseng.com



OWNERS CERTIFICATE

STATE OF ILLINOIS
COUNTY OF COOK) S.S.

This is to certify that BANGING GAVEL PROPERTIES, LLC, is the owner of the land described in the plat, and has caused the same to be surveyed and resubdivided, as indicated thereon, for the uses and purposes therein and has caused and does hereby acknowledge and adopt the same under the style and title thereon indicated.

The undersigned further certifies that, to the best of their knowledge, the tracts, parcels, lots and blocks described in this certificate lie within Community Consolidated School District No. 146, Bremen High School District No. 228, and South Suburban College District No. 510.

Dated this _____ day of _____, A.D. 2017.

by _____
(Managing Member)

NOTARY CERTIFICATE

STATE OF ILLINOIS
COUNTY OF COOK) S.S.

I, _____, a Notary Public in and for said County, in the State aforesaid, do hereby certify that _____ is personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that they signed and delivered this instrument as their own free and voluntary act and as the free and voluntary act of said Corporation, as given under my hand and Notarial Seal.

This _____ day of _____, A.D. 2017.

My Commission Expires: _____

NOTARY PUBLIC

SURVEYOR'S CERTIFICATE

STATE OF ILLINOIS
COUNTY OF WILL) S.S.

This is to state that I, D. Warren Opperman, Illinois Professional Land Surveyor No. 3152, have surveyed and subdivided the property described in the above caption and more particularly described as follows:

OUTLOTS "A" AND "B" IN HICKORY SQUARE, BEING A SUBDIVISION IN THE SOUTHWEST QUARTER OF SECTION 30, TOWNSHIP 36 NORTH, RANGE 13 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED AUGUST 7, 1987, AS DOCUMENT 87437608, (AND RERECORDED WITH CERTIFICATE AND PLAT OF CORRECTION DATED AUGUST 24, 1987, AS DOCUMENT 87466293) (EXCEPT THAT PART OF SAID OUTLOT "A" LYING WEST OF THE FOLLOWING DESCRIBED LINE COMMENCING AT THE SOUTHEAST CORNER OF SAID OUTLOT "A"; THENCE NORTH 89 DEGREES 59 MINUTES 38 SECONDS WEST ALONG THE SOUTH LINE OF SAID OUTLOT "A"; 34.30 FEET TO THE POINT OF BEGINNING; THENCE NORTH 00 DEGREES 00 MINUTES 00 SECONDS EAST 73.50 FEET; THENCE NORTH 90 DEGREES 00 MINUTES 00 SECONDS WEST 22.60 FEET; THENCE NORTH 00 DEGREES 00 MINUTES 00 SECONDS EAST 62.25 FEET TO THE NORTHERLY LINE OF SAID OUTLOT "A" AND TERMINATING THERE, IN COOK COUNTY, ILLINOIS.

I further certify that I have resubdivided the same into three lots as shown on the hereon drawn plat. This plat correctly represents said survey and subdivision in every detail. Monuments are shown in place and located when noted as "found" and are to be set when noted as "set".

Property contains 28,884 sq. ft., (0.658 acres), more or less.

I do further state that:

- I have examined Community Panel Number 17051C0708J effective date: August 19, 2008, as issued by the Federal Emergency Management Agency with reference to the above named tract, and find the property to be in Zone X (unshaded), which is an area determined to be outside the 0.2% annual chance (500-year floodplain).
- This subdivision is within the corporate limits of the Village of Tinley Park, Illinois.
- All lot corners and points of curvature are or will be monumented according to the Plat Act as amended.
- All distances are shown in feet and decimal parts thereof.
- Basis of bearings is assumed.
- This Professional Service conforms to the current Illinois Minimum Standards for a Boundary Survey.

Given under my Hand and Seal at Mokena, Illinois,

_____ A.D. 2017.

JOSEPH A. SCHUDT & ASSOCIATES (154-001172)
9455 Enterprise Drive Mokena, IL 60448
Phone: 708-720-1000

BY: _____
Illinois Professional Land Surveyor No. 3152 (exp 11-30-18)



10-24-17
09-15-17

17-051-012



Interoffice Memo

Date: February 7, 2023

To: Committee of the Whole and Village President

CC: Daniel Ritter, Community Development Director

From: Jarell Blakey, Community Development Management Analyst

Subject: Municipal Code Amendment - Contractor Licensing Requirements

BACKGROUND

The Community Development Department currently requires that all contractors doing work in the Village of Tinley Park are licensed and bonded. All contractors with the exception of a select few as determined by state law; are required to submit a bond when applying for licensure. The bond amount is \$20,000 for all contractors regardless of the job they are doing. \$20,000 on some jobs may be excessive, but on most it is largely under the cost of work involved. On average, the cost to the contractor is \$100 to purchase the annual surety bond, which is paid to their insurance company. These bonds are required to guarantee against work that does not meet building or zoning code. They cannot be pulled for private contract or “work quality” related reasons that are private matter. Additionally, our current contractor registration period is on a rolling basis requiring staff to be consistently enthralled in the contractor registration process. A recent assesement of the Community Development Department processes by Baecore Group (June 2022) recomend annual contractor registration as way to streamline workflows.

DISCUSSION

The time that staff dedicates to the contractor registration process is large. While licensing contractor sworking in the village provides a public safety and accountability aspects, not all parts of the current requirements provide the same level of value to the public. The majority of time is dedicated to the recording, collection, and verification of surety bonds when a contractor applies for licensure. The time spent processing surety bonds can be reutilized to enhance the department’s efficiency. Furthermore, the time being used processing bonds is a wasteful as they can only be pulled in the event that work is not completed up to building or zoning code. To give some insight, in the last ten years we have pulled one bond. Although this security is presented as a defense to the residents, it is not and often even trying to pull a bond will lead to litigation from the bond company against the village. Often times residents think the surety bond is for cosmetic defects or ensuring their private contract is up held, when it is not.

The village can implement alternative measures to ensure work is done to code without requiring a security that offers minimal protection to residents. It is staff’s intention to implement a policy that will require workmanship that is not in compliance with code requirements to be failed during the inspection process. The work will continue to be failed until the work is brought into compliance and

escalated to a code enforcement case, if necessary. If we find that a contractor is unwilling to correct the work or is habitually doing non-compliant work the village reserves the right to revoke their license. Any other damages could be pursued by a legal or court process, although similar to pulling bonds in the first place, this is not expected to be needed on any regular basis. The removal of the bond requirement will make the registration process easier for both contractors and staff while boosting the overall capacity of our permit technicians. To replace surety bonds, the village would require that contractor's provide a certificate of insurance with minimum general liability coverage of \$1,000,000. This is common for most reputable contractors to already have in place and does not need to be individually issued to specific communities like a bond.

Throughout staff's research it was found that we are charging significantly less than surrounding communities for licensing fees. Therefore staff is suggesting an increase in the contractor registration fee from \$100 to \$200 for general contractors and from \$50 to \$100 for sub contractors. This increase would bring us to the market rate for contractor licensing compared to neighboring communities.

In addition to the surety bond requirement, our current rolling annual registration system is highly inefficient. Currently, we have one staff member that is solely dedicated to the process of contractor licensing. During our busy season, staff is often overwhelmed by the amount of registrations that come in at different times. Therefore staff is suggesting that we transition to a calendar year licensing system that aligns with other village licensing regulations. By relegating all registrations to end on December 31 we can concentrate the influx of new registrations to our slower period. This change in addition to the removal of the surety bond requirement will drastically reduce the time dedicated to this process which will allow more time for other administrative tasks. Registrations will still be accepted throughout the year for new contractors, however, the number and time needed is expected to be significantly less under the revised process.

ACTION REQUESTED

Staff is requesting review the proposed changes, provide feedback, and direct staff to draft the final ordinance to be reviewed at the February 21, 2023 regular Village Board meeting.



Contractor Registration Fees - Surrounding Community Comparison

Tinley Park Proposed	General Contractor: \$100 Sub-Contractor: \$50
Tinley Park Current	General Contractor: \$200 Sub-Contractor: \$100
Orland Park	General Contractor: \$300 Sub-Contractor: \$75
Orland Hills	General Contractor: \$300 Sub-Contractor: \$125
Oak Forest	General Contractor: \$350 Sub-Contractor: \$100
New Lenox	All Contractors: \$150
Country Club Hills	All Contractors: \$150
Frankfort	General Contractor: \$150 Sub-Contractor: \$75
Mokena	All Contractors: \$150



Interoffice Memo

Date: February 2, 2022

To: Village Board

Cc: Patrick Carr, Hannah Lipman

From: Police Chief Mathew F. Walsh

Subject: Resolution approving a Memorandum of Understanding between the Tinley Park and Lynwood Police Departments

Presented for the Committee of the Whole meeting discussion and action

Description: Approve the Memorandum of Understanding concerning the use by the Tinley Park Police Department of the Lynwood Police Department Firearms Range for training and requalification of Officers.

Background: The Memorandum of Understanding defines the cost and terms of use and range rules which Tinley Park must agree to follow in order for the Police Department to use the Lynwood Firearms Range.

Budget/Finance: The cost for use of the range is \$2400.00, which would include the 2023 and 2024 calendar years.

Staff Direction Request: Approve Memorandum of Understanding

Attachments:

1. Resolution
2. Memorandum of Understanding

THE VILLAGE OF TINLEY PARK

Cook County, Illinois

Will County, Illinois

**RESOLUTION
NO. 2023-R-009**

**A RESOLUTION APPROVING A MEMORANDUM OF UNDERSTANDING BETWEEN
THE VILLAGE OF TINLEY PARK AND THE VILLAGE OF LYNWOOD TO ALLOW THE
TINLEY PARK POLICE DEPARTMENT USE OF THE LYNWOOD POLICE
DEPARTMENT FIREARMS RANGE**

**MICHAEL W. GLOTZ, PRESIDENT
NANCY M. O'CONNOR, VILLAGE CLERK**

**WILLIAM P. BRADY
WILLIAM A. BRENNAN
DIANE M. GALANTE
DENNIS P. MAHONEY
MICHAEL G. MUELLER
COLLEEN M. SULLIVAN
Board of Trustees**

RESOLUTION NO. 2023-R-009

WHEREAS, the Village of Tinley Park, Cook and Will Counties, Illinois, is a Home Rule Unit pursuant to the Illinois Constitution of 1970; and

WHEREAS, the Corporate Authorities of the Village of Tinley Park, Cook and Will Counties, Illinois, have considered entering into a Memorandum of Understanding (“MOU”) with the Village of Lynwood, a true and correct copy of such “MOU” being attached hereto and made a part hereof as **EXHIBIT 1**; and

WHEREAS, the Corporate Authorities of the Village of Tinley Park, Cook and Will Counties, Illinois, have determined that it is in the best interests of said Village of Tinley Park that said “MOU” be entered into by the Village of Tinley Park;

NOW, THEREFORE, Be It Resolved by the President and Board of Trustees of the Village of Tinley Park, Cook and Will Counties, Illinois, as follows:

Section 1: The Preambles hereto are hereby made a part of, and operative provisions of, this Resolution as fully as if completely repeated at length herein.

Section 2: That this President and Board of Trustees of the Village of Tinley Park hereby find that it is in the best interests of the Village of Tinley Park and its residents that the aforesaid “MOU” be entered into and executed by said Village of Tinley Park, with said “MOU” to be substantially in the form attached hereto and made a part hereof as **EXHIBIT 1**.

Section 3: That the President and Clerk of the Village of Tinley Park, Cook and Will Counties, Illinois are hereby authorized to execute for and on behalf of said Village of Tinley Park the aforesaid “MO”.

Section 4: That this Resolution shall take effect from and after its adoption and approval.

ADOPTED this 7th day of February, 2023, by the Corporate Authorities of the Village of Tinley Park on a roll call vote as follows:

AYES:

NAYS:

ABSENT:

APPROVED this 7th day of February, 2023, by the President of the Village of Tinley Park.

Village President

ATTEST:

Village Clerk

EXHIBIT 1

STATE OF ILLINOIS)
COUNTY OF COOK) SS
COUNTY OF WILL)

CERTIFICATE

I, NANCY M. O’CONNOR, Village Clerk of the Village of Tinley Park, Counties of Cook and Will and State of Illinois, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. 2023-R-009, “**A RESOLUTION APPROVING A, MEMORANDUM OF UNDERSTANDING BETWEEN THE VILLAGE OF TINLEY PARK AND THE VILLAGE OF LYNWOOD TO ALLOW THE TINLEY PARK POLICE DEPARTMENT USE OF THE LYNWOOD POLICE DEPARTMENT FIREARMS RANGE**” which was adopted by the President and Board of Trustees of the Village of Tinley Park on February 2, 2023.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Village of Tinley Park this 7th day of February, 2023.

VILLAGE CLERK



LYNWOOD RANGE MEMORANDUM

COST-

\$2400 and proof of department's liability insurance

OVERVIEW-

The fee covers a two year agreement which would be the 2023 and 2024 calendar years. This would begin on January 1st, 2023 and end on December 31st, 2024. It is a flat fee for the agreement, no prorates. Participating departments can request up to two dates per month during the agreement, depending on availability. Requests are honored on a first come, first serve basis. Departments may start submitting requests for the 2023 year once the fee and the liability are received. Departments may start submitting their 2024 requests in the month of December, 2023. Range availability is Monday through Saturday, 0800 hours to 1730 hours.

Requests for night training must be made in advance to a Lynwood Range Officer in advance. If permission is granted, shooting must conclude by 2000 hours.

Submit your range date requests to Sergeant Wes Karlson who is the primary Range Officer for scheduling. Requests should be made via email. It is recommended that the submitting department add the other Range Officers to the email to account for time off.

wkarlson@villageoflynwood.net

Sgt. Wes Karlson

dsuroviak@villageoflynwood.net

Sgt. Dennis Suroviak

The Village of Lynwood is not responsible for any accidents, injuries, or deaths. Proof of liability must be submitted with the range fee.

Range Rules

1. The range flag must be flown during all shooting sessions. The flag is obtained at the Record Clerk's Window, located in the Village Hall. The flag pole is located right outside the range.
2. Departments using the Lynwood shooting range must have a certified Range Officer present at all times.
3. Officers must wear protective eye wear and ear muffs/ plugs while shooting.
4. Officers must shoot in the direction of the berm. There is no shooting over the berm.
5. While an Officer is shooting, other officers in the area should be behind the officer that is shooting or at the side for safety.
6. There is no shooting outside clearly marked zones.
7. Departments must provide their own targets and may not remove target stands from the Lynwood metal containers. If the steel targets are already on the range, they can be used for pistol training only.
8. No personal vehicles are allowed on the range. Department vehicles only. The only exception would be for temporary unloading of equipment. Parking is done in the Police Department/ Village Hall parking lot or along the gravel road, leading up to the range.
9. Brass must be cleaned up after every shoot. Buckets are located in the shelter area for collecting brass along with brooms and dust pans. Do not place garbage in the brass buckets. Failure to do so can lead to a forfeiture of the next scheduled range date. If the problem persists, the agreement will be terminated with no refund.
10. All trash, bottles, broken targets, and other debris must be take off the range. Garbage cans are provided by the shelter area. The garbage cans must

be emptied after each range usage. The garbage cans can be emptied in the dumpster located on the south side of the Lynwood Police Department/ Village Hall. Failure to do so can lead to a forfeiture of the next scheduled range date. If the problem persists, the agreement will be terminated with no refund.

11. If a department notices the range in an unacceptable state when they arrive for their scheduled range date, notify the Lynwood Department immediately so it can be evaluated and the responsible department can be held accountable.

12. Any damage to the training facility or equipment must be reported and the repairs will be paid by the responsible department.

13. Washrooms are located inside the Police Department/ Village Hall.

Sgt. Karlson 195

Lynwood Police Department

21460 Lincoln Hwy

Lynwood, IL 60411

708-758-4744

wkarlson@villageoflynwood.net



Interoffice Memo

Date: February 2, 2023
To: John Urbanski, Public Works Director
From: Joe Fitzpatrick, Water & Sewer Superintendent
Subject: Sanitary Sewer Rehabilitation Program

Presented for Committee of the Whole and Village Board consideration and action.

Description: This project consists of cured-in-place pipe (CIPP) lining of approximately thirty-three hundred (3,300) linear feet of 8" sanitary sewer and epoxy lining eight hundred sixty (860) vertical feet of sanitary sewer structures. The project will take place in the Tinley Heights subdivision between 167th Street and 170th Place, Harlem Avenue to Oleander Avenue.

Background: Reports for the previous year's smoke testing and manhole inspection project, showed the Tinley Heights subdivision has noticeable amounts of inflow and infiltration. Lining the pipes and manholes will prevent inflow and infiltration of any ground water into the sanitary sewer system. Lining the manholes also helps prevent hydrogen sulfide gases from deteriorating the concrete. The sanitary sewers will be cleaned and televised prior to being lined using the cured-in-place pipe lining method. The sewers will be re-televised to ensure all sanitary sewer services to homes and/or businesses have been re-instated. This project coincides with the Inflow and Infiltration Control Program (IICP) established by MWRD.

The following bids were received at the bid opening held on December 20, 2022 with the Deputy Clerk, consulting engineer, and Water & Sewer Superintendent present. The project was presented to bidders as a base bid plus three alternates. The bids shown are for the base bid plus alternates 2 and 3.

<u>Contractor:</u>	<u>Bid Amount:</u>
Structured Solutions	\$513,610
Hoerr Construction	\$593,936
KIM Construction	\$641,940
Benchmark Construction	\$645,500
National Power Rodding	\$1,886,050
Budget Available	\$500,000
Contract Amount	\$513,610
Difference – Over Budget	\$13,610

Budget/ Finance: Funding in the amount of \$500,000 is available in the FY2023 Capital Budget. Each bid amount includes contingency in the amount of \$45,000, which is not expected to be used. If needed, funding is available from previous projects that came in under budget.

Staff Direction Request: Approve awarding the contract for sanitary sewer rehabilitation program to Structured Solutions in the amount \$513,610.

Attachments:

- 1) Bid Tab with Engineer's Estimate.
- 2) Engineer's Letter of Recommendation.

Christopher B. Burke Engineering, Ltd.
16221 W. 159th Street, Suite 201
Lockport, Illinois 60441

VILLAGE OF TINLEY PARK
2023 SANITARY SYSTEM REHABILITATION PROGRAM
(CBBEL PROJECT NO. 160373.00002)

BID SUMMARY
BID OPENING DATE: DECEMBER 20, 2022

	BIDDER	BASE BID	ALTERNATE 1	ALTERNATE 2	ALTERNATE 3
	ENGINEER'S ESTIMATE	\$ 287,500.00	\$ 175,000.00	\$ 156,000.00	\$ 225,150.00
1	STRUCTURED SOLUTIONS	\$ 236,250.00	\$ 141,950.00	\$ 90,785.00	\$ 186,575.00
2	KIM CONSTRUCTION	\$ 337,000.00	\$ 204,000.00	\$ 136,450.00	\$ 168,490.00
3	HOERR CONSTRUCTION	\$ 349,250.00	\$ 156,750.00	\$ 85,600.00	\$ 159,086.00
4	BENCHMARK CONSTRUCTION	\$ 353,500.00	\$ 208,500.00	\$ 108,500.00	\$ 183,500.00
5	NATIONAL POWER RODDING	\$ 727,500.00	\$ 465,000.00	\$ 713,750.00	\$ 444,800.00

Christopher B. Burke Engineering, Ltd.
16221 W. 159th Street, Suite 201
Lockport, Illinois 60441

VILLAGE OF TINLEY PARK
2023 SANITARY SYSTEM REHABILITATION PROGRAM
(CBBEL JOB 160373.00002)

BID TABULATION
BID OPENING DATE: DECEMBER 20, 2022

BASE BID				ENGINEER'S ESTIMATE		STRUCTURED SOLUTIONS		KIM CONSTRUCTION		HOERR CONSTRUCTION		BENCHMARK CONSTRUCTION		NATIONAL POWER RODDING	
ITEM NO.	ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE
1	EPOXY SANITARY MANHOLE LINING	V FOOT	750	\$ 350.00	\$ 262,500.00	\$ 291.00	\$ 218,250.00	\$ 420.00	\$ 315,000.00	\$ 445.00	\$ 333,750.00	\$ 450.00	\$ 337,500.00	\$ 750.00	\$ 562,500.00
2	TRAFFIC CONTROL AND PROTECTION	L SUM	1	\$ 10,000.00	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00	\$ 7,000.00	\$ 7,000.00	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ 150,000.00	\$ 150,000.00
3	ITEMS AS ORDERED BY THE ENGINEER	UNIT	15,000	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00
BASE BID TOTAL =				\$ 287,500.00		TOTAL =	\$ 236,250.00	TOTAL =	\$ 337,000.00	TOTAL =	\$ 349,250.00	TOTAL =	\$ 353,500.00	TOTAL =	\$ 727,500.00

ALTERNATE 1				ENGINEER'S ESTIMATE		STRUCTURED SOLUTIONS		KIM CONSTRUCTION		HOERR CONSTRUCTION		BENCHMARK CONSTRUCTION		NATIONAL POWER RODDING	
ITEM NO.	ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE
A1-1	EPOXY SANITARY MANHOLE LINING	V FOOT	450	\$ 350.00	\$ 157,500.00	\$ 291.00	\$ 130,950.00	\$ 420.00	\$ 189,000.00	\$ 325.00	\$ 146,250.00	\$ 440.00	\$ 198,000.00	\$ 900.00	\$ 405,000.00
A1-2	TRAFFIC CONTROL AND PROTECTION	L SUM	1	\$ 7,500.00	\$ 7,500.00	\$ 1,000.00	\$ 1,000.00	\$ 5,000.00	\$ 5,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 50,000.00	\$ 50,000.00
A1-3	ITEMS AS ORDERED BY THE ENGINEER	UNIT	10,000	\$ 1.00	\$ 10,000.00	\$ 1.00	\$ 10,000.00	\$ 1.00	\$ 10,000.00	\$ 1.00	\$ 10,000.00	\$ 1.00	\$ 10,000.00	\$ 1.00	\$ 10,000.00
ALTERNATE 1 TOTAL =				\$ 175,000.00		TOTAL =	\$ 141,950.00	TOTAL =	\$ 204,000.00	TOTAL =	\$ 156,750.00	TOTAL =	\$ 208,500.00	TOTAL =	\$ 465,000.00

ALTERNATE 2				ENGINEER'S ESTIMATE		STRUCTURED SOLUTIONS		KIM CONSTRUCTION		HOERR CONSTRUCTION		BENCHMARK CONSTRUCTION		NATIONAL POWER RODDING	
ITEM NO.	ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE
A2-1	EPOXY SANITARY MANHOLE LINING	V FOOT	110	\$ 600.00	\$ 66,000.00	\$ 291.00	\$ 32,010.00	\$ 420.00	\$ 46,200.00	\$ 625.00	\$ 68,750.00	\$ 460.00	\$ 50,600.00	\$ 3,000.00	\$ 330,000.00
A2-2	TRAFFIC CONTROL AND PROTECTION	L SUM	1	\$ 7,500.00	\$ 7,500.00	\$ 8,000.00	\$ 8,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 2,400.00	\$ 2,400.00	\$ 200,000.00	\$ 200,000.00
A2-3	TEMPORARY CONSTRUCTION HAUL ROAD	SQ YD	1,350	\$ 50.00	\$ 67,500.00	\$ 26.50	\$ 35,775.00	\$ 55.00	\$ 74,250.00	\$ 1.00	\$ 1,350.00	\$ 30.00	\$ 40,500.00	\$ 125.00	\$ 168,750.00
A2-4	ITEMS AS ORDERED BY THE ENGINEER	UNIT	15000	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00
ALTERNATE 2 TOTAL =				\$ 156,000.00		TOTAL =	\$ 90,785.00	TOTAL =	\$ 136,450.00	TOTAL =	\$ 85,600.00	TOTAL =	\$ 108,500.00	TOTAL =	\$ 713,750.00

ALTERNATE 3				ENGINEER'S ESTIMATE		STRUCTURED SOLUTIONS		KIM CONSTRUCTION		HOERR CONSTRUCTION		BENCHMARK CONSTRUCTION		NATIONAL POWER RODDING	
ITEM NO.	ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE
A3-1	CURED-IN-PLACE SEWER LINING, 8"	FOOT	3235	\$ 55.00	\$ 177,925.00	\$ 45.00	\$ 145,575.00	\$ 40.00	\$ 129,400.00	\$ 38.00	\$ 122,930.00	\$ 43.00	\$ 139,105.00	\$ 95.00	\$ 307,325.00
A3-2	CURED-IN-PLACE SEWER LINING, 10"	FOOT	70	\$ 70.00	\$ 4,900.00	\$ 138.00	\$ 9,660.00	\$ 125.00	\$ 8,750.00	\$ 119.00	\$ 8,330.00	\$ 50.00	\$ 3,500.00	\$ 450.00	\$ 31,500.00
A3-3	LATERAL SERVICE CONNECTION REINSTATEMENT	EACH	90	\$ 150.00	\$ 13,500.00	\$ 115.00	\$ 10,350.00	\$ 110.00	\$ 9,900.00	\$ 100.00	\$ 9,000.00	\$ 150.00	\$ 13,500.00	\$ 500.00	\$ 45,000.00
A3-4	CUT PROTRUDING SERVICE CONNECTIONS	EACH	1	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 450.00	\$ 450.00	\$ 400.00	\$ 400.00	\$ 245.00	\$ 245.00	\$ 1,000.00	\$ 1,000.00
A3-5	SEWER CLEANING, HEAVY GRADE	FOOT	665	\$ 5.00	\$ 3,325.00	\$ 6.00	\$ 3,990.00	\$ 6.00	\$ 3,990.00	\$ 4.40	\$ 2,926.00	\$ 10.00	\$ 6,650.00	\$ 15.00	\$ 9,975.00
A3-6	TRAFFIC CONTROL AND PROTECTION	L SUM	1	\$ 10,000.00	\$ 10,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 5,500.00	\$ 5,500.00	\$ 35,000.00	\$ 35,000.00
A3-7	ITEMS AS ORDERED BY THE ENGINEER	UNIT	15000	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00
ALTERNATE 3 TOTAL =				\$ 225,150.00		TOTAL =	\$ 186,575.00	TOTAL =	\$ 168,490.00	TOTAL =	\$ 159,086.00	TOTAL =	\$ 183,500.00	TOTAL =	\$ 444,800.00



CHRISTOPHER B. BURKE ENGINEERING, LTD.

16221 W. 159th Street Suite 201 Lockport, Illinois 60441 TEL (815) 770-2850

January 10, 2023

Village of Tinley Park
Department of Public Works
7980 W. 183rd Street
Tinley Park, IL 60477

Attention: Joe Fitzpatrick
Water & Sewer Superintendent

Subject: 2023 Sewer System Rehabilitation Program
Engineer's Award Recommendation
(CBBEL Project No. 160373.00002)

Dear Mr. Fitzpatrick,

On Tuesday, December 20, 2022 at 10:00 a.m. bids were received and opened for the 2023 Sewer System Rehabilitation Program. Five bids were received for this project. Christopher B. Burke Engineering, Ltd. (CBBEL) has reviewed the bid proposals and all documents were in compliance with Village requirements. The project consisted of a Base Bid and three Bid Alternates. The Base Bid consisted of approximately 750 vertical feet (VF) of epoxy manhole lining, Alternate 1 consisted of approximately 450 VF of epoxy manhole lining, Alternate 2 consisted of approximately 110 VF of epoxy lining and Alternate 3 consisted of approximately 3,305 linear feet of cured-in-place pipe (CIPP) lining. The bid results have been reviewed and are tabulated below:

CONTRACTOR	BASE BID	ALTERNATE 1	ALTERNATE 2	ALTERNATE 3	BASE BID + ALT. 2 & 3
Engineer's Estimate	\$287,500.00	\$175,000.00	\$156,000.00	\$255,150.00	\$698,650.00
Structured Solutions	\$236,250.00	\$141,950.00	\$90,785.00	\$186,575.00	\$513,610.00
Kim Construction Company	\$337,000.00	\$204,000.00	\$136,450.00	\$168,490.00	\$641,940.00
Hoerr Construction	\$349,250.00	\$156,750.00	\$85,600.00	\$159,086.00	\$593,936.00
Benchmark Construction	\$353,500.00	\$208,500.00	\$108,500.00	\$183,500.00	\$645,500.00
National Power Rodding Corp	\$727,500.00	\$465,000.00	\$713,750.00	\$444,800.00	\$1,886,050.00

It is CBBEL's understanding that the Village would like to award the Base Bid, Alternate 2, and Alternate 3. Alternate 1 will not be awarded. Structured Solutions LLC is the low bidder for the combination of the Base Bid plus Alternate 2 and Alternate 3 with a total bid amount of \$513,610.00. We have reviewed Structured Solutions' bid document and find it to be in order. CBBEL has contacted references and determined Structure Solutions has successfully completed projects of similar size and scope for other area municipalities and is capable of completing this project.

Therefore, we recommend awarding the 2023 Sewer System Rehabilitation Program to Structured Solutions LLC in the amount of \$513,610.00. The bid tabulation is enclosed for your reference. If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Alex Schaefer', written in a cursive style.

Alex Schaefer, PE
Project Manager

Enclosure as Noted

cc: Ken Howard – Tinley Park

Christopher B. Burke Engineering, Ltd.
16221 W. 159th Street, Suite 201
Lockport, Illinois 60441

VILLAGE OF TINLEY PARK
2023 SANITARY SYSTEM REHABILITATION PROGRAM
(CBBEL PROJECT NO. 160373.00002)

BID SUMMARY
BID OPENING DATE: DECEMBER 20, 2022

	BIDDER	BASE BID	ALTERNATE 1	ALTERNATE 2	ALTERNATE 3
	ENGINEER'S ESTIMATE	\$ 287,500.00	\$ 175,000.00	\$ 156,000.00	\$ 225,150.00
1	STRUCTURED SOLUTIONS	\$ 236,250.00	\$ 141,950.00	\$ 90,785.00	\$ 186,575.00
2	KIM CONSTRUCTION	\$ 337,000.00	\$ 204,000.00	\$ 136,450.00	\$ 168,490.00
3	HOERR CONSTRUCTION	\$ 349,250.00	\$ 156,750.00	\$ 85,600.00	\$ 159,086.00
4	BENCHMARK CONSTRUCTION	\$ 353,500.00	\$ 208,500.00	\$ 108,500.00	\$ 183,500.00
5	NATIONAL POWER RODDING	\$ 727,500.00	\$ 465,000.00	\$ 713,750.00	\$ 444,800.00

Christopher B. Burke Engineering, Ltd.
16221 W. 159th Street, Suite 201
Lockport, Illinois 60441

VILLAGE OF TINLEY PARK
2023 SANITARY SYSTEM REHABILITATION PROGRAM
(CBBEL JOB 160373.00002)

BID TABULATION
BID OPENING DATE: DECEMBER 20, 2022

BASE BID				ENGINEER'S ESTIMATE		STRUCTURED SOLUTIONS		KIM CONSTRUCTION		HOERR CONSTRUCTION		BENCHMARK CONSTRUCTION		NATIONAL POWER RODDING	
ITEM NO.	ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE
1	EPOXY SANITARY MANHOLE LINING	V FOOT	750	\$ 350.00	\$ 262,500.00	\$ 291.00	\$ 218,250.00	\$ 420.00	\$ 315,000.00	\$ 445.00	\$ 333,750.00	\$ 450.00	\$ 337,500.00	\$ 750.00	\$ 562,500.00
2	TRAFFIC CONTROL AND PROTECTION	L SUM	1	\$ 10,000.00	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00	\$ 7,000.00	\$ 7,000.00	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ 150,000.00	\$ 150,000.00
3	ITEMS AS ORDERED BY THE ENGINEER	UNIT	15,000	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00
BASE BID TOTAL =				\$ 287,500.00		TOTAL =	\$ 236,250.00	TOTAL =	\$ 337,000.00	TOTAL =	\$ 349,250.00	TOTAL =	\$ 353,500.00	TOTAL =	\$ 727,500.00

ALTERNATE 1				ENGINEER'S ESTIMATE		STRUCTURED SOLUTIONS		KIM CONSTRUCTION		HOERR CONSTRUCTION		BENCHMARK CONSTRUCTION		NATIONAL POWER RODDING	
ITEM NO.	ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE
A1-1	EPOXY SANITARY MANHOLE LINING	V FOOT	450	\$ 350.00	\$ 157,500.00	\$ 291.00	\$ 130,950.00	\$ 420.00	\$ 189,000.00	\$ 325.00	\$ 146,250.00	\$ 440.00	\$ 198,000.00	\$ 900.00	\$ 405,000.00
A1-2	TRAFFIC CONTROL AND PROTECTION	L SUM	1	\$ 7,500.00	\$ 7,500.00	\$ 1,000.00	\$ 1,000.00	\$ 5,000.00	\$ 5,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 50,000.00	\$ 50,000.00
A1-3	ITEMS AS ORDERED BY THE ENGINEER	UNIT	10,000	\$ 1.00	\$ 10,000.00	\$ 1.00	\$ 10,000.00	\$ 1.00	\$ 10,000.00	\$ 1.00	\$ 10,000.00	\$ 1.00	\$ 10,000.00	\$ 1.00	\$ 10,000.00
ALTERNATE 1 TOTAL =				\$ 175,000.00		TOTAL =	\$ 141,950.00	TOTAL =	\$ 204,000.00	TOTAL =	\$ 156,750.00	TOTAL =	\$ 208,500.00	TOTAL =	\$ 465,000.00

ALTERNATE 2				ENGINEER'S ESTIMATE		STRUCTURED SOLUTIONS		KIM CONSTRUCTION		HOERR CONSTRUCTION		BENCHMARK CONSTRUCTION		NATIONAL POWER RODDING	
ITEM NO.	ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE
A2-1	EPOXY SANITARY MANHOLE LINING	V FOOT	110	\$ 600.00	\$ 66,000.00	\$ 291.00	\$ 32,010.00	\$ 420.00	\$ 46,200.00	\$ 625.00	\$ 68,750.00	\$ 460.00	\$ 50,600.00	\$ 3,000.00	\$ 330,000.00
A2-2	TRAFFIC CONTROL AND PROTECTION	L SUM	1	\$ 7,500.00	\$ 7,500.00	\$ 8,000.00	\$ 8,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 2,400.00	\$ 2,400.00	\$ 200,000.00	\$ 200,000.00
A2-3	TEMPORARY CONSTRUCTION HAUL ROAD	SQ YD	1,350	\$ 50.00	\$ 67,500.00	\$ 26.50	\$ 35,775.00	\$ 55.00	\$ 74,250.00	\$ 1.00	\$ 1,350.00	\$ 30.00	\$ 40,500.00	\$ 125.00	\$ 168,750.00
A2-4	ITEMS AS ORDERED BY THE ENGINEER	UNIT	15000	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00
ALTERNATE 2 TOTAL =				\$ 156,000.00		TOTAL =	\$ 90,785.00	TOTAL =	\$ 136,450.00	TOTAL =	\$ 85,600.00	TOTAL =	\$ 108,500.00	TOTAL =	\$ 713,750.00

ALTERNATE 3				ENGINEER'S ESTIMATE		STRUCTURED SOLUTIONS		KIM CONSTRUCTION		HOERR CONSTRUCTION		BENCHMARK CONSTRUCTION		NATIONAL POWER RODDING	
ITEM NO.	ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE
A3-1	CURED-IN-PLACE SEWER LINING, 8"	FOOT	3235	\$ 55.00	\$ 177,925.00	\$ 45.00	\$ 145,575.00	\$ 40.00	\$ 129,400.00	\$ 38.00	\$ 122,930.00	\$ 43.00	\$ 139,105.00	\$ 95.00	\$ 307,325.00
A3-2	CURED-IN-PLACE SEWER LINING, 10"	FOOT	70	\$ 70.00	\$ 4,900.00	\$ 138.00	\$ 9,660.00	\$ 125.00	\$ 8,750.00	\$ 119.00	\$ 8,330.00	\$ 50.00	\$ 3,500.00	\$ 450.00	\$ 31,500.00
A3-3	LATERAL SERVICE CONNECTION REINSTATEMENT	EACH	90	\$ 150.00	\$ 13,500.00	\$ 115.00	\$ 10,350.00	\$ 110.00	\$ 9,900.00	\$ 100.00	\$ 9,000.00	\$ 150.00	\$ 13,500.00	\$ 500.00	\$ 45,000.00
A3-4	CUT PROTRUDING SERVICE CONNECTIONS	EACH	1	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 450.00	\$ 450.00	\$ 400.00	\$ 400.00	\$ 245.00	\$ 245.00	\$ 1,000.00	\$ 1,000.00
A3-5	SEWER CLEANING, HEAVY GRADE	FOOT	665	\$ 5.00	\$ 3,325.00	\$ 6.00	\$ 3,990.00	\$ 6.00	\$ 3,990.00	\$ 4.40	\$ 2,926.00	\$ 10.00	\$ 6,650.00	\$ 15.00	\$ 9,975.00
A3-6	TRAFFIC CONTROL AND PROTECTION	L SUM	1	\$ 10,000.00	\$ 10,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 5,500.00	\$ 5,500.00	\$ 35,000.00	\$ 35,000.00
A3-7	ITEMS AS ORDERED BY THE ENGINEER	UNIT	15000	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00	\$ 1.00	\$ 15,000.00
ALTERNATE 3 TOTAL =				\$ 225,150.00		TOTAL =	\$ 186,575.00	TOTAL =	\$ 168,490.00	TOTAL =	\$ 159,086.00	TOTAL =	\$ 183,500.00	TOTAL =	\$ 444,800.00



Interoffice Memo

Date: February 2, 2023

To: John Urbanski, Public Works Director

From: Joe Fitzpatrick, Water & Sewer Superintendent

Subject: Purchase of Sewer Camera and Transporter

Presented for Committee of Whole and Village Board consideration and action.

Description: Purchase from EJ Equipment of replacement televising equipment, including a camera and wheeled transporter for the camera. The purchase is considered “sole source” due to the fact that it is proprietary to the existing software used to inspect, record, and track all sewers that have been and need to be televised.

Our current equipment has exceeded the industry standard of life expectancy and has failed on multiple occasions leading to costly repairs. We use this equipment to help meet requirements MWRD has mandated for all municipalities whose wastewater flows to their treatment facilities. The current equipment has a trade-in value of sixty-six hundred dollars (\$6,600) each. The quote from EJ Equipment shows the total cost of equipment to the Village after the trade-in values are credited.

<u>Vendor:</u>	<u>Location:</u>	<u>Quote:</u>
EJ Equipment	Manteno, IL	\$40,295

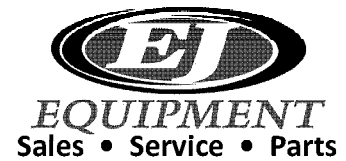
Budget/Finance: Funding is available for use in the Operation and Maintenance budget line item 64-73800.

Staff Direction Request: Approve purchasing a new sewer camera and transporter in the amount of \$40,295 from EJ Equipment.

Attachments:

- 1) Quote for camera.
- 2) Quote for transporter.

E J EQUIPMENT, INC.
PO Box 665 • 6949 N. 3000 E. Rd.
Manteno, IL 60950
PH: (815) 468-0250 • Fax: (815) 468-8055
www.ejequipment.com



Ship To: IN STORE PICKUP

Invoice To: VILLAGE OF TINLEY PARK
16250 S OAK PARK AVENUE
TINLEY PARK IL 60477

Branch 01 - CENTRAL		
Date 10/21/2022	Time 12:10:49 (O)	Page 1
Account No. TINLE001	Phone No. 7084445531	Estimate No. Q04270
Ship Via		Purchase Order
Tax ID Number		
ERIC LESAGE		Salesperson S23 / 304

EQUIPMENT ESTIMATE - NOT AN INVOICE

Description ** Q U O T E ** QUOTE VALID: 11/20/2022 Amount

CUES OZII CAMERA ASSY, M/C, SONDE 27386.00

Trade Ins
=====

Serial #: N/A
TRADE IN EQUIPMENT

Trade In Total: 6600.00-

Subtotal: 20786.00

Quote Total: 20786.00

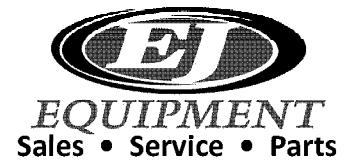
Authorization: _____

COST VARIANCE DISCLAIMER: IF INFLATION CONTINUES TO
ACCELERATE, WE WILL HAVE NO CHOICE BUT TO REQUOTE PRIOR TO
PRODUCTION. YOU MAY CANCEL ORDERS (WITH APPLICABLE FEES)
ANY TIME PRIOR TO PRODUCTION.

X

Received By

E J EQUIPMENT, INC.
PO Box 665 • 6949 N. 3000 E. Rd.
Manteno, IL 60950
PH: (815) 468-0250 • Fax: (815) 468-8055
www.ejequipment.com



Ship To: IN STORE PICKUP

Invoice To: VILLAGE OF TINLEY PARK
16250 S OAK PARK AVENUE
TINLEY PARK IL 60477

Branch 01 - CENTRAL		
Date 10/21/2022	Time 12:14:49 (O)	Page 1
Account No. TINLE001	Phone No. 7084445531	Estimate No. Q04271
Ship Via		Purchase Order
Tax ID Number		
ERIC LESAGE		Salesperson S23 / 304

EQUIPMENT ESTIMATE - NOT AN INVOICE

Description ** Q U O T E ** QUOTE VALID: 11/18/2022 Amount

CUES PR2 TRANSPORTER ASSY, M/C 26109.00

|

INCLUDES:

- 10-15" RUBBER WHEEL KIT
- 10-15" STEEL WHEEL KIT
- 12-15" PNEUMATIC WHEEL KIT
- 18"+ PNEUMATIC WHEEL KIT

Trade Ins

=====

Serial #: N/A
TRADE IN EQUIPMENT

Trade In Total: 6600.00-

Subtotal: 19509.00

Quote Total: 19509.00

Authorization: _____

|

COST VARIANCE DISCLAIMER: IF INFLATION CONTINUES TO
ACCELERATE, WE WILL HAVE NO CHOICE BUT TO REQUOTE PRIOR TO
PRODUCTION. YOU MAY CANCEL ORDERS (WITH APPLICABLE FEES)
ANY TIME PRIOR TO PRODUCTION.

X

Received By

PUBLIC COMMENT

ADJOURNMENT