

	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021		Fiscal Year 2022 Budget
			Original Budget	Projected Actual	
Beginning Fund Balance					
Village of Tinley Park					\$136,631,151
Tinley Park Police Pension Fund					94,875,680
Tinley Park Public Library					17,875,304
					<b>\$249,382,135</b>
Revenues					
Property Taxes	\$33,366,908	\$30,220,018	\$33,440,000	\$34,662,386	\$38,716,000
Sales Taxes	21,851,340	22,360,755	22,280,300	21,140,300	21,240,300
Other Taxes	11,805,918	13,017,062	13,106,400	10,447,625	10,833,380
Fees	25,718,627	24,853,635	26,814,122	26,249,622	26,495,560
Licenses and Permits	3,188,742	2,983,027	3,033,100	3,166,749	2,993,058
Fines & Forfeitures	953,660	916,605	1,002,380	697,602	575,880
Reimbursements	947,678	852,997	1,765,350	1,980,818	625,908
Interest Revenue	5,857,489	2,849,477	6,836,500	20,919,947	5,067,250
Other	1,500,559	1,772,939	1,375,500	1,676,753	1,547,959
Grant Revenues	634,733	540,634	1,064,000	1,678,346	795,000
Transfer In (From)	23,233,084	15,539,603	6,797,250	4,277,339	4,799,883
	129,058,738	115,906,752	117,514,902	126,897,487	113,690,178
Expenditures					
Personnel Services	42,673,033	43,284,493	51,854,418	44,188,171	51,886,922
Contractual Services	10,855,601	11,083,759	15,539,368	10,963,330	14,692,232
Commodities	20,192,967	19,630,165	22,114,199	20,740,669	22,377,763
Equipment (not capitalized)	1,479,035	481,103	1,447,361	807,007	1,631,218
Capital Outlay	12,694,070	18,995,252	46,713,312	13,914,848	47,446,664
Debt Service -Interest	1,955,104	1,979,775	1,351,151	1,351,151	1,350,297
Debt Service -Principal	1,252,942	1,266,373	1,235,773	1,085,773	1,222,426
Business Incentive	1,880,428	2,003,753	2,340,000	1,399,733	1,543,446
Other	20,816	3,801	83,782	32,929	83,782
Transfer Out (To)	22,635,354	15,945,448	6,997,250	4,471,839	4,849,659
Contingency	153,169	10,007	606,000	152,000	256,000
	115,792,519	114,683,929	150,282,614	99,107,450	147,340,409
	<b>\$13,266,219</b>	<b>\$1,222,823</b>	<b>-\$32,767,712</b>	<b>\$27,790,037</b>	<b>-\$33,650,231</b>
Ending Fund Balance					
Village of Tinley Park					\$98,723,572
Tinley Park Police Pension Fund					98,768,695
Tinley Park Public Library					18,289,413
					<b>\$215,781,680</b>
Revenues By Unit					
Village of Tinley Park	\$114,089,421	\$104,237,698	\$99,569,652	\$94,443,080	\$97,006,519
Tinley Park Police Pension Fund	7,638,360	4,369,355	10,049,950	24,732,007	9,206,000
Tinley Park Public Library	7,330,957	7,299,699	7,895,300	7,722,400	7,477,659
	129,058,738	115,906,752	117,514,902	126,897,487	113,690,178
Expenditures by Unit					
Village of Tinley Park	105,115,621	103,730,931	137,350,749	87,673,259	134,470,674
Tinley Park Police Pension Fund	4,161,216	4,361,716	4,812,765	4,786,722	5,312,985
Tinley Park Public Library	6,515,682	6,591,282	8,119,100	6,647,469	7,556,750
	115,792,519	114,683,929	150,282,614	99,107,450	147,340,409
	<b>\$13,266,219</b>	<b>\$1,222,823</b>	<b>-\$32,767,712</b>	<b>\$27,790,037</b>	<b>-\$33,650,231</b>

**Village of Tinley Park, Illinois**

Cook and Will Counties

**Officers and Officials**

**Village President**

Jacob C. Vandenberg

**Board of Trustees**

Cynthia A. Berg

William P. Brady

Michael W. Glotz

William A. Brennan

Diane M. Galante

Michael G. Mueller

**Village Clerk**

Kristin A. Thirion

**Village Manager**

David J. Niemeyer

First appointed 2014

**Assistant Village Manager**

Patrick J. Carr

First appointed 2017

**Village Treasurer / Finance Director**

Brad L. Bettenhausen

First appointed 1984

**Assistant Village Treasurer / Assistant Finance Director**

Andrew D. Brown

First appointed 2020

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April 13, 2021

The Honorable Jacob C. Vandenberg, Mayor, Board of Trustees, Village of Tinley Park, Illinois;  
Citizens of the Village of Tinley Park; Fellow Employees:

This budget document has been prepared in order to provide Tinley Park Citizens, Board of Trustees, Departments, and other interested parties a comprehensive overview of the Village's operations through the funding allocated. The document outlines the process, policies, priorities, and issues involved in the development and management of the budget. In addition to the overview as a whole, staff has provided an in-depth look at the Village departments providing details to the programs and priorities each undertake.

The budget document is comprised of five components; Introduction, Fund Overview, Fund Detail, Capital Funding, and Supplemental Information.

## **BUDGET OVERVIEW**

The Village shall allocate fiscal 2022 financial resources to:

- Manage and operate a safe and secure municipal entity;
- Fulfill regulatory, legal and contractual obligations;
- Accomplish 2022 strategic plan goals.

The major challenge the Village faces each budget cycle is meeting the above objectives in an environment of constrained variable revenues and growing fixed expenditures. Estimated sales and other taxes are variable and constitute approximately 24.5 percent of total revenues. The following excerpt has been pulled from the fiscal 2021 budget message,

*"These (sales and other taxes) revenues are dependent on consumer spending and should an economic downturn occur, there could be a significant decrease in the Village's operating revenues. An economic downturn, however, would not have a corresponding affect on expenditures in that they are largely fixed in nature."*

The Village saw first-hand the impact that the Corona virus (COVID-19) had on all revenue streams as well as others. The Village lost revenues (projected to be between \$6-\$8 million across all funds), experienced delays in cash flow from property taxes, water and sewer fees, and

license renewals, and saw some revenue streams dry up entirely like amusement tax and video gaming. The Village took proactive measures to help businesses by waiving certain licenses/fees throughout the year and provided two grant programs for businesses, one in the summer and another late fall. The Village was proactive in its response pending decreases in revenue support during FY 21 and reduced approved operating and capital expenditures by more than \$20.5 million.

The impacts of COVID-19 have been felt over three fiscal years in the Village of Tinley Park and the pandemic is ongoing. Budget revenue was determined through a conservative approach, heavily weighting the FY 21 performance vs growth indexed models. Expenditure budgets were determined using a conservative approach with regards to operations. Staff is proposing keeping some approved positions unfilled in non-public safety operations. The Village is dedicated to a spending plan that focuses on providing core services to the residents, businesses and patrons to Tinley Park. Staff has proposed a robust capital budget to address the needs foregone in the prior year, which were deferred to conserve resources. The redistributing of capital dollars is a testament of how well Village staff, specifically department heads and their management team, performed during the pandemic and throughout the FY 2022 budget process.

## **COMMUNITY PROFILE**

The Village of Tinley Park has a current population of 56,703 according to the 2010 decennial census (estimated 56,668 as of 2017) and is located approximately 30 miles southwest of Chicago's Loop.

The present incorporated boundary covers approximately 16 square miles and includes portions of Bremen, Orland, and Rich Townships in Cook County, and Frankfort Township in Will County.

The community is served by six (6) elementary school districts, four (4) high school districts, and four (4) community college districts in addition to several parochial and private schools. Additionally, three (3) park districts provide recreational services to residents of the community depending on geographic location.

The Village is located near the intersections of two major interstate highways. Combined, Interstate 57 (north-south) and Interstate 80 (east-west) offer convenient access to other Chicago metropolitan expressways and tollways and the rest of the nation. An interchange between Interstate 57 and the Illinois Interstate 294 Tollway opened in 2014, further enhancing the highway network connectivity.

Daily commuter rail service to and from Chicago is provided by Metra (Metropolitan Rail Service of the Regional Transportation Authority). The Metra commuter rail service reaches downtown Chicago in approximately 50 minutes from two commuter stations located in Tinley Park.

## OVERVIEW AND ECONOMIC CONDITIONS

Over the past five years, the Village has enjoyed a period of stability as evidenced by its relatively stable population base and EAV as shown below.

Calendar Year	Population	EAV (000)
2015	57,143	1,320,218
2016	57,176	1,368,902
2017	56,668	1,520,930
2018	56,204	1,518,073
2019	55,773	1,514,800

The best measurement of the economy is an area's unemployment rate, and as shown on the next page, the unemployment rate has been largely on the decline since 2014 for both the Village and the Chicago Metropolitan Area. It should also be noted that the Village unemployment rates have been consistently lower than comparable metropolitan, county, state, and national rates.

Calendar Year	Tinley Park	Chicago Metro
2015	5.0	5.9
2016	4.8	5.8
2017	4.2	4.9
2018	3.2	4.0
2019	3.0	4.0

The Village is hopeful that unemployment rates will continue their downward trend and contribute to a growing economy.

Another economic barometer is construction activity measured by the number of units (commercial, single family and multi—family) constructed and permits issued on a calendar year basis.

Calendar Year	Units Constructed	Construction & Other Permits Issued	Est Property Value Added
2015	106	1,556	50,660,032
2016	101	1,547	29,803,089
2017	119	1,458	60,957,670
2018	91	1,442	37,851,252
2019	100	1,389	44,124,259

## FINANCIAL POLICIES

In October 2011, the Village Board adopted a comprehensive Fiscal Policies Manual. This document assembled and sets forth the basic framework for the overall fiscal management of the Village government. Operating independently of changing economic circumstances and

conditions, these policies help the decision-making process of the Village Board and administration. These policies provide guidelines and guidance for evaluating both current activities and proposals for future activities and programs.

Most of the policies represent long-standing principles (i.e. traditions and practices) that have guided the Village government for most of its existence. These traditions and practices have been further defined and refined over the past forty-plus years and have helped maintain the fiscal and financial stability in both the community and its government.

The Fiscal Policies Manual was designed to formalize and memorialize many of the traditions and practices that have long been followed; more clearly define the fiscal discipline of the Village of Tinley Park government; and set standards to be maintained in the future. Within this context, it also compiles, assembles, and references the various policies that the Village Board had previously formally adopted that bear clear fiscal and financial ramifications.

The Village Board has also adopted a practice of performing multi-year projections of both expenses and revenues as part of its annual budgetary process and periodic reviews.

It has been identified that there are certain things that a municipality needs to do to protect itself and succeed, including:

- Maintain strong fiscal management
- Build reserves
- Know your strengths
  - Good location
  - Transportation advantages
  - Strong fiscal management
- Minimize uncertainty
- Establish policy predictability
- Invest in the infrastructure that organizations need to succeed

The Village Board has long incorporated these activities and practices in its planning and budgetary processes. This practice has arguably been beneficial for the financial well-being of the community and the government itself.

#### *Basis of Accounting*

For financial reporting purposes, the Governmental Funds use the modified accrual basis of accounting, under which revenues considered to be both measurable and available for funding the current budgets are recognized when earned. All other revenues are recognized when received in cash, except those revenues of a material amount that have not been received at the normal time of receipt are accrued, and any revenues received in advance are deferred. Expenditures are recorded at the time liabilities are incurred, except for accumulated sick leave, which is treated as an expenditure when paid.

Proprietary Funds use the accrual basis of accounting under which revenues are recognized when earned, and expenses are recorded when the liabilities are incurred.

#### Budgetary Data

The Village budget is prepared on an accrual basis with the exception of the following:

- Principal payments on long-term debt are fully expended and not applied to outstanding debt
- Capital outlays are expensed and not capitalized
- Insurance premiums are fully expended
- Depreciation is not budgeted

The Village's definition of a balanced budget is one whereby all operating, non-operating, and grant revenues equal or exceed operating and non- operating expenditures. However, the Village endeavors to be a financially self-sufficient entity whereby operating revenues fully support operating and non-operating expenses.

#### Operating Revenues and Operating Expenses

Imperative to the attainment of financial self-sufficiency, is proper measurement and disclosure. To this end, the Village distinguishes between operating and non- operating items for both revenue and expenses.

Operating revenues and expenses are the result of the day-to-day operations of the Village. Operating revenues include property taxes, sales taxes, other taxes, and fee revenue. Operating expenses include personnel expenses, professional fees, and commodities. Capital Assets, except for inexhaustible capital assets such as land, land improvements, and construction in progress, (all capital assets, including infrastructure assets) are depreciated or amortized using the straightline method over the estimated useful lives of the assets as follows:

Asset Class	Years
Buildings	20 - 40
Equipment & Vehicles	5 - 15
Waterworks & Sewerage Systems	10 - 40
Infrastructure	20 - 30
Pedestrian Crossing	30

#### Internal Controls

The Village's internal control structure is an important and integral part of its accounting system. The current structure in place is designed to provide reasonable, but not absolute assurance that:

1. Assets are safeguarded against loss from unauthorized use or disposition;
2. Transactions are executed in accordance with management's authorization;
3. Financial records are reliable for preparing financial statements and maintaining accountability for assets;

4. There is compliance with applicable laws and regulations; and,
5. There is effectiveness and efficiency of operations.

Staff strives to meet these standards and is in compliance with the internal control framework set forth above.

## **BUDGET PROCESS**

### **Budget Adoption**

The budget is adopted by ordinance by the Village of Tinley Park Board of Trustees. Illinois Compiled Statutes (50 ILCS 330/), Illinois Municipal Budget Law, and Cook County filing requirements have regulations that dictate certain timelines be met during the Village's budget process. A schedule of these requirements can be found later in this section.

### **Budget Calendar**

The FY2022 budget process began in November with the estimation of FY2021 revenue and expenses. This exercise was subsequently followed in December with the Village Manager and Treasurer's direction on the preparation of the next year's budget. In January, department budgets were prepared for discussion at the Village Manager and Treasurer level.

The Village Board holds a committee meeting (Committee of the Whole) to perform their initial review of the draft budget that has been assembled by the Finance Department and Manager's Office. This meeting includes presentations by staff representatives of each department to highlight key activities, initiatives, and provide opportunity for questions regarding their portion of the draft budget.

After changes to the draft budget have been completed, the document becomes the proposed budget to be made available for public inspection and Board approval.

After the final approval, the budget is filed with the Cook and Will County Clerk's Offices, posted in final form on the Village website, and submitted to the Government Finance Officers Association of the United States & Canada (GFOA) Distinguished Budget Presentation Program.

Further details of the budget process can be found in the Budget Calendar presented later in this document.

### **Budget Amendment**

The Budget is amended only upon the occurrence of an extraordinary event, or if additional revenues are identified during the year. In the event the Village recognizes such an occurrence, the budget could be amended with an ordinance approved by the Board of Trustees.

### Budget Monitoring

The independent monitoring of the budget continues throughout the fiscal year for management control purposes. Monthly financial statements comparing to budget are presented to all senior staff and Board members for review.

### REVENUES

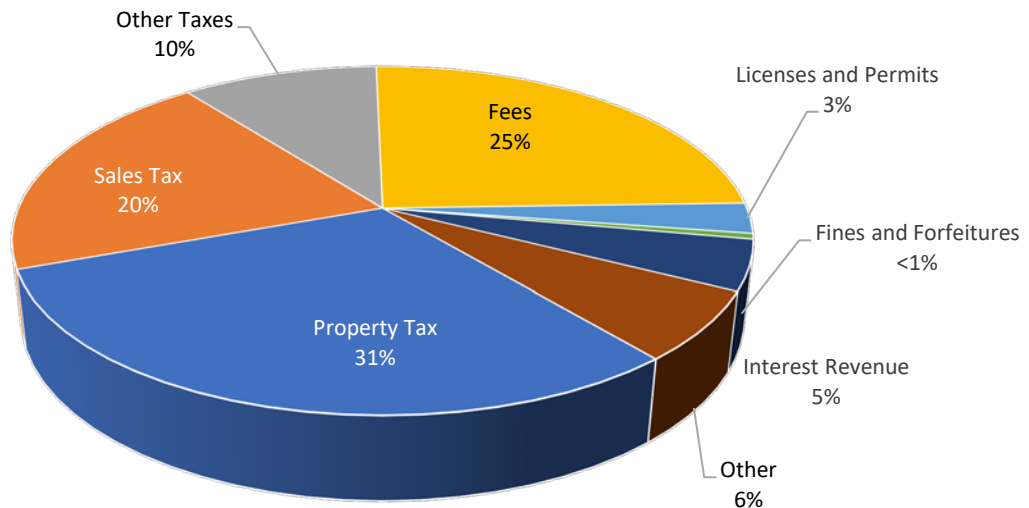
Total revenues have remained relatively stable and have been favorable when compared to budget over the last five years as shown below:

Fiscal Year	Actual	Budget	Variance
2018	\$ 121,177,873	\$ 114,294,872	\$ 6,883,001
2019	121,727,898	112,091,784	9,636,114
2020	108,607,053	108,556,411	50,642
2021*	119,175,087	109,619,602	9,555,485
2022	-	106,212,519	-

\*Actual is the estimated revenues for the fiscal year.

In 2022, budgeted revenues are expected to decrease \$3,407,083, a reduction of just over 3 percent from the prior year. The decrease is attributed to the impact of COVID-19 on tax, licenses, fees, and the removal of the red-light cameras. Some other line items forecasted slight increases and decreases in other categories based on trend data.

As shown below, property, sales, and other taxes comprise a total of 60 percent of the total budget and this has remained fairly consistent over the past five years. Fees also comprise a large portion of the budget and are primarily associated with activities for the Village's sale of water.



## EXPENDITURES

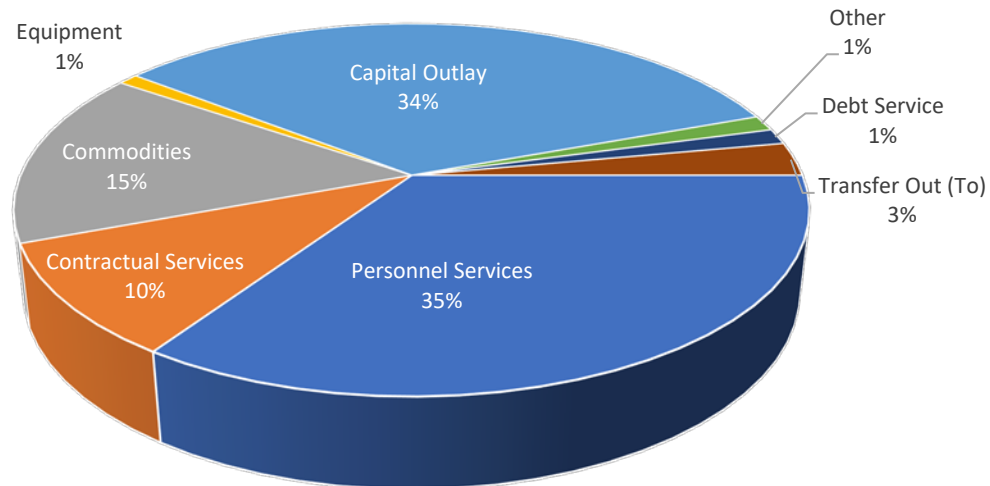
Total expenditures, including capital expenditures, have remained relatively stable and have also been favorable when compared to budget over the last five years as shown below:

Fiscal Year	Actual	Budget	Variance
2018	\$ 112,060,663	\$ 161,415,539	\$ 49,354,876
2019	109,276,837	153,072,167	43,795,330
2020	108,092,647	148,516,457	40,423,810
2021*	92,459,981	142,163,514	49,703,533
2022	-	139,783,659	-

\*Actual is the estimated expenditures for the fiscal year end.

Expenditures in this presentation include the day-to-day operations of the Village; such as personnel, contractual services, and commodities, but also capital expenditures and debt service as well.

Similar to other service organizations, the Village has a large portion of its expenses (35 percent) attributable to personnel salaries, wages, payroll taxes and fringe benefits as shown below:



## PERSONNEL SUMMARY

The changes in staffing expected during FY2022 are as follows:

Budgeted Staff May 1, 2021	Deletions	Additions	Budgeted Staff FY 2022
449	15	6	440

Proposed staff additions include the following:

- Community Development – Planner and Building Inspector
- Public Works – Assistant Engineer/Field Tech and Senior PW Clerk
- Village Manager’s Office – Assistant to the Village Manager

A detailed listing of all staffing position is shown on the Personnel Schedule located in the Supplemental Information Section.

## CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) identifies all capital expenditures and their respective legal and regulatory funding sources within a five-year timeframe. Capital expenditures are in excess of at least \$15,000 depending upon the asset category, and have a useful life of greater than one year. The expenditures include replacement of rolling stock, building and infrastructure repairs, and contributions for grant-funded projects.

Prudent financial and budget management mandates the segregation and isolation of not only operating from capital funds, but the related cash inflow and cash outflow as well. Not only is it imperative that segregation occurs between operating from capital funds, but it is also important that certain capital funds be segregated for statutory or other legal requirements.

Capital Expenditures are funded based on priority and available resources. The current environment does not allow the Village to fund all capital needs and requests due to resource availability, which is common throughout the municipal sector.

Capital expenditures have remained relatively stable and have been favorable when compared to budget over the four most recent fiscal years as shown below:

Fiscal Year	Actual	Budget	Variance
2018	13,643,825	53,568,591	39,924,766
2019	12,621,724	52,685,171	40,063,447
2020*	18,838,645	52,431,941	33,593,296
2021	13,914,848	46,713,312	32,798,464
2022	-	47,446,664	-

\*Actual is estimated for the fiscal year end

Some of the major projects budgeted in 2022 include the following:

- Pavement Management Program \$3,100,000
- 80<sup>th</sup> Ave Road and Bridge Program \$2,301,810
- Water, Sewer, and Storm Water Programs \$3,354,008

A complete list of all the capital projects budgeted in 2022 is located in the Capital Improvement Program Section located within this document.

## DEBT SERVICE

Debt service has remained relatively stable over the last five years as shown below. There is a notable decrease in FY 2022 due to the maturity of the Series 2009 GO refunding bonds. The next retirement (Series 2013 refunding) matures in December 2030. Below are the debt service payments, in aggregate, for the last five fiscal years and FY 2022 obligation.

Fiscal Year	Bond Obligations
2017	6,124,199
2018	6,256,024
2019	2,877,045
2020	2,912,545
2021	2,101,720
2022	2,087,520

Fiscal year 2022 detailed bond obligations provided below:

Bond Issue	Principal	Interest	Total
Series 2009	\$1,070,000	\$43,870	\$1,113,870
Series 2013	585,000	388,650	973,650
<b>FY2022 Total</b>	<b>\$1,655,000</b>	<b>\$432,520</b>	<b>\$2,087,520</b>

The sources and uses to fund debt service obligations:

Fiscal Year	Funding
General Fund	\$350,000
Special Revenue Fund	406,859
Enterprise Fund	515,730
Debt Service Fund	283,126
Capital Projects Funds	531,805

In April 2008, in conjunction with a bond refunding issue, the Village received an upgraded rating of “AA+” by Standard & Poor’s. This rating was reaffirmed most recently in May 2013 and places the Village among the top 5 percent of rated governmental issuers in the Nation (and currently

comparable to the US Government itself). In assigning this rating, Standard & Poor's specifically cited the region's deep and diverse local economy, the Village's large and growing tax base, favorable economic indicators, strong financial operation, significant reserve levels, and moderate debt burden. These ratings are indicative of the conservative and responsible fiscal management of the Village government.

As a Home Rule Unit, the Village of Tinley Park has no legal limits on the amount of general obligation debt it may issue and have outstanding at any time. As in other areas, the Village Board has chosen not to take undue advantage of its Home Rule powers and only issues debt when absolutely necessary, economically feasible, and fiscally prudent. The ratio of Net General Obligation Debt as of April 30, 2021 to the 2020 equalized assessed valuation is 0.8 percent, well below the 8.625% limit applicable under Illinois State Statutes if the Village were not a Home Rule Unit.

The current debt burden is \$225 dollars per resident of the Village based on total bonded debt as of April 30, 2021. Additionally, the Village Board has designated a portion of its Illinois income tax receipts, along with funds from the Waterworks and Sewerage Fund to pay the debt service on other outstanding bond issues which, as a result, will not require a tax levy against the property in the community for a portion of the annual debt service. This will effectively reduce the net debt per-capita. The continued growth in the community, and the Village's fiscal practices, has resulted in an extremely stable per-capita debt.

Before issuing new debt, the Village carefully reviews its own financial position, and its ability to repay the proposed debt issue with the least impact on our citizens and taxpayers. New issues are often structured in recognition of our existing debt obligations and when those obligations retire. Additionally, the Village is ever-conscious of the debt burden placed on our taxpayers by other governmental agencies that overlap or share the same tax base as our community. As feasible, the Village will also attempt to structure our own debt issues to coordinate with these overlapping governments.

The Village has long followed a practice of using a shorter duration for its bond issues, rarely exceeding twenty (20) years. This practice saves the Village and its residents/taxpayers interest costs and assures that the debt does not outlast the capital projects that were financed by the bond issue. This practice also does not place an undue burden on future taxpayers for improvements undertaken today.

At the end of FY2021, \$9,980,000 of bonds will be outstanding as follows:

Bond Issue	Issue Type	Interest Rate	Principal Outstanding
Series 2009	General Obligation	4.10%	\$1,070,000
Series 2013	General Obligation	4.00-5.00%	8,015,000
1988	Limited Sales Tax	10.25%	\$895,000

The debt service schedule for the next five years, excluding the 1988 limited sales tax bonds, is as follows:

Fiscal Year	Principal	Interest	Total
2022	1,655,000	432,520	2,087,520
2023	625,000	365,250	990,250
2024	665,000	340,250	1,005,250
2025	705,000	307,000	1,012,000
2026	760,000	271,750	1,031,750

## **LONG TERM AND STRATEGIC PLAN**

The Village continues to develop and refine its plans and programs with regard to its public buildings, equipment, infrastructure, and staffing to maintain acceptable levels of service to the community, while remaining within its self-imposed property tax caps and other limitations. The Village has developed programmed schedules for fleet management and most equipment replacements. Similarly, it has developed a Pavement Management Program in order to maintain the public streets to a given service level. Similar programs, have, and are being developed for other components of the Village's infrastructure. The Village's established policies to set aside a sizable portion of annual revenues from the General Fund for capital expenditures and equipment replacements, the established Tax/Bond Stabilization Fund, and economic development standards, among others, all speak to the Village's financial planning.

The Village's Strategic Plan and objectives are used as a source for the departments' annual goals, which drive the performance measures used to determine the departments' ability to meet service level expectations with the resources allocated in the fiscal year. The strategic plan is presented later in this section. Department goals and measures are found within each section throughout the document.

## **USE OF ESTIMATES**

Both budgeted revenues and expenditures are estimated based on historical trends and, when applicable, underlying assumptions. Underlying assumptions may include known information for property taxes, merchandise sales for sales taxes, and the number of entertainment events for amusement taxes.

## **DISTINGUISHED BUDGET PRESENTATION AWARD**

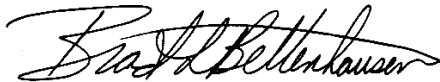
The Government Finance Officers Association of the United States and Canada (GFOA) presents a Distinguished Budget Presentation Award to governmental units when they publish a budget document that meets criteria as a policy document, an operations guide, a financial plan, and communications device.

Consistent with the Village's objective to improve transparency and financial reporting, this budget has also been prepared in consideration of the above criteria and guidelines for continued participation in this respected program.

#### **ACKNOWLEDGEMENT**

The credit for the preparation of this Annual Budget Report cannot be taken entirely by one alone, and I would like to express my appreciation for the contributions of the Treasurer's Office/Finance Department, including, Eileen Scholz, Christopher Frankenfield, Leasha Cooper, Amy Lutchen, Sheryl Maliwat, Mary Joyce and Andrew Brown, the members of the Village staff, and others who have assisted in its presentation.

In closing, I would like to thank the members of the Board of Trustees for their interest and support in planning and conducting the financial operations of the Village in a responsible and progressive manner. Without this leadership and ongoing support, preparation of this report could not have been accomplished.

A handwritten signature in black ink, reading "Brad L. Bettenhausen". The signature is fluid and cursive, with the first name "Brad" and last name "Bettenhausen" clearly legible.

Brad L. Bettenhausen, CPA  
Village Treasurer/Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Tinley Park**

**Illinois**

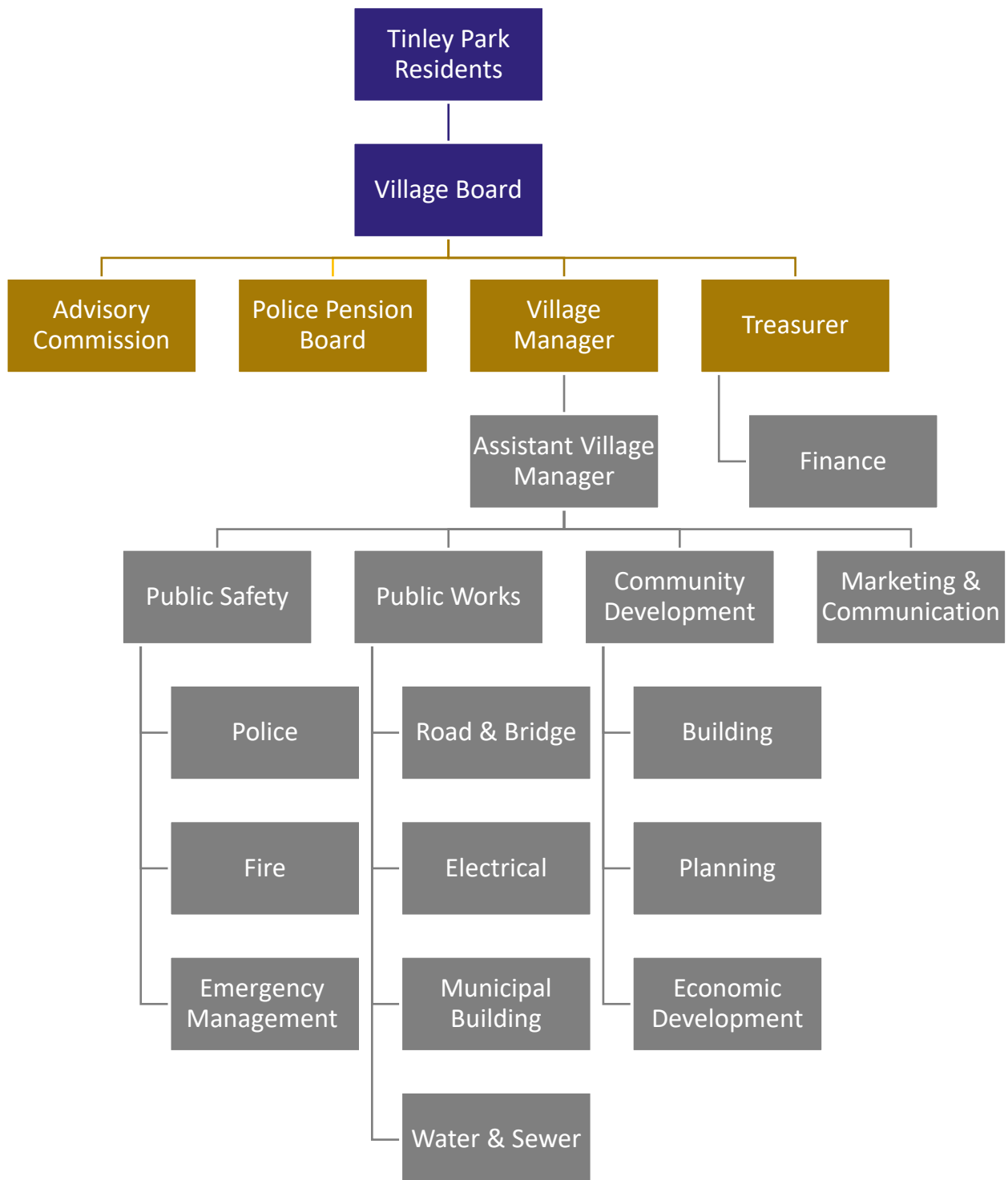
For the Fiscal Year Beginning

**May 1, 2020**

*Christopher P. Morill*

Executive Director

## Organizational Chart



## ORGANIZATION

The Village of Tinley Park is a local municipal government, incorporated on June 28, 1892. Village has operated under the trustee-village form of government whereby a Village President (Mayor), Village Clerk, and six Trustees are elected from the Village at large on overlapping four-year terms. The Village automatically became a Home Rule unit of government in 1980 when its population exceeded 25,000 under the provisions of the Illinois Constitution. As a Home Rule Unit, the Village Board may exercise virtually any power and perform any function pertaining to its governmental affairs not otherwise prohibited by State statutes. This allows the Village greater control and flexibility in administration and governance.

The Village Board meets at 7:30 p.m. the first and third Tuesdays of the month. Committee Meetings are held at 6:30pm on the 2<sup>nd</sup> and 4<sup>th</sup> Tuesday of the month. All meetings are held at Village Hall, 16250 Oak Park Ave., Tinley Park

**Jacob C. Vandenberg, Mayor (2017)**

**Cynthia A. Berg, Trustee (2017)**  
Marketing Committee Chair

**William P. Brady, Trustee (2017)**  
Administration & Legal Committee Chair

**Michael W. Glotz, Trustee (2017)**  
Public Works Committee Chair

**William A. Brennan, Trustee (2019)**  
Public Safety Committee Chair

**Diane M. Galante, Trustee (2019)**  
Finance Committee Chair

**Michael G. Mueller, Trustee (2019)**  
Community Development Committee Chair

**Kristen A. Thirion, Village Clerk (2017)**

**David J. Niemeyer, Village Manager**  
First appointed 2014

**Patrick J. Carr, Assistant Village Manager**  
First appointed 2017

**Brad L Bettenhausen, Village Treasurer / Finance Director**  
First appointed 1984

**Andrew D. Brown, Assistant Village Treasurer / Assistant Finance Director**  
First appointed 2020

**Forest Reeder**  
Fire Services Administrator

**Matthew Walsh**  
Police Chief

**Kimberly Clarke**  
Community Development Director

**John Urbanski**  
Public Works Director

**Angela Arrigo**  
Human Resources Director

**Donna Framke**  
Marketing & Communication Director

# Village of Tinley Park Strategic Plan 2020-2025



Approved March 3, 2020



*Prepared for the Village of Tinley Park by Management Partners*



# Methodology



Located about a half hour from downtown Chicago and recognized as one of the premier destinations for music lovers, the Village of Tinley Park's population and businesses are growing. Tinley Park combines the business advantages of a growing suburban community with the competitive strengths of the Chicago market.

## Introduction and Background

Tinley Park leaders have been using a strategic plan developed several years ago and updated regularly to direct Village resources. The Village Board initiated a strategic planning process in 2019 to update the policy priorities and goals that will be used by elected officials and professional staff to allocate resources over the next five years. The 2020 to 2025 plan includes a vision, mission and values that are foundational to the resulting goals and strategies.

## Strategic Planning Process

The Mayor, Village Board, Village Manager, Assistant Village Manager and senior staff were individually interviewed to identify Tinley Park strengths, weaknesses, opportunities and challenges, as well as issues and potential goal areas for discussion during a strategic planning workshop that was open to the public. In addition to the interviews, four focus groups were held with members of the business community and Village employees to hear their ideas about opportunities and service enhancements needed to maintain and enhance the position of the Village within the region. A summary of input from the 2019 Citizen's Survey and an environmental scan of Tinley Park socio-demographic data was reviewed and incorporated into the key themes that emerged from the various sources. A summary of the data and information was prepared as a briefing document. The briefing document was distributed to Village Trustees prior to the strategic planning workshop.

The same group that was interviewed (Board members, Village Mayor, Village Clerk, Village Manager, Assistant Village Manager and senior staff) participated in workshops on November 18 and 19, 2019 at the Tinley Park Convention Center. The purpose of the sessions was to develop a vision and mission for the future of the Village, as well as to

discuss values and identify goals and strategies for the next five years. This document presents the results of the workshops.

## Strategic Plan Elements

This strategic plan contains major key components. Each is described below.

A **vision** is a clear and concise statement of where the Village of Tinley Park wants to be in the future. The vision serves as the guiding principle for decisions and programs the Village provides.

A **mission statement** states the purpose of the Village and guides the prioritization of opportunities. It defines what the organization stands for and what it will do. The mission also directs the day-to-day actions of Tinley Park and its employees.

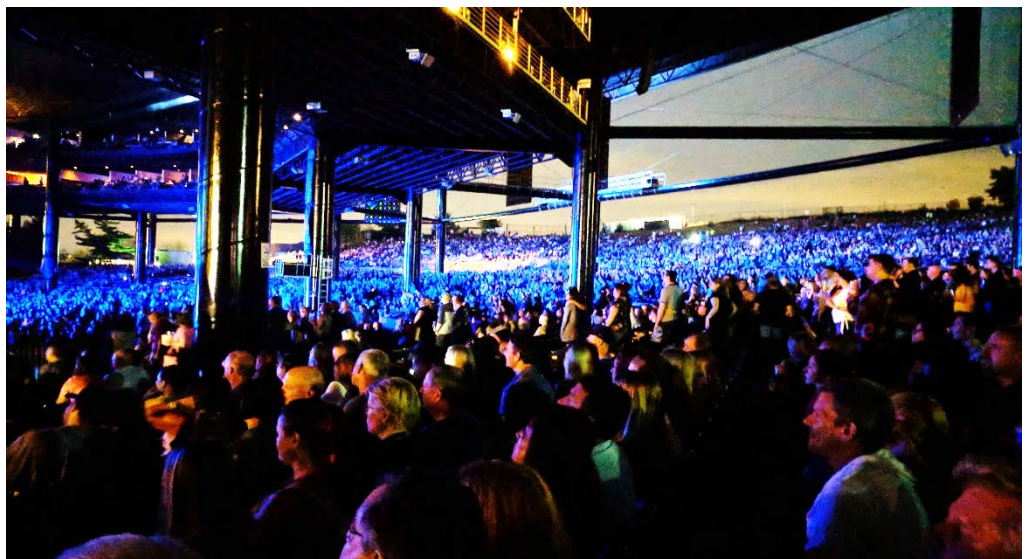
The **values** are the core operating principles of Tinley Park. Values govern the actions and behaviors of policy makers and employees to effectuate the mission and vision of Tinley Park.

**Goals** are closely aligned with the vision and state the desired outcomes to be achieved. Goals provide the “why” of the specific actions the organization will take. Typically, a strategic plan has four to six goals, which may be achieved over several years.

**Strategies** are the means to achieve multi-year goals. They are measurable, with specific resources assigned, timeframes allocated, and responsibilities determined.

The broad steps to achieve the goals are identified in an **Implementation Action Plan**. The action plan provides key tasks, the person assigned responsible for carrying out the actions, resources required, milestones, and success measures. The implementation action plan spans five years, since some of the goals require long-term strategies.

Staff will **report** to the Mayor and Village Board on the status of strategy execution periodically, detailing progress and seeking further direction as needed.



# VISION



*The vision describes where  
the Village wants to be in the future.*

**Tinley Park is a destination  
community in the region,  
embracing all walks of life through  
music and entertainment, vast  
resources and first-class services.**

# MISSION



*The mission describes  
the purpose of the  
organization.*

**We are committed to providing a  
safe, high-quality experience for  
residents, the business community  
and visitors.**

# VALUES



*Core values establish the operating principles of the organization. They govern the actions and behaviors of policy makers and employees.*

**Village Before Self:** With a focus on ethical, cooperative and cost-effective work and service, we put the collective needs of the community first through:

- **Accountability,**
- **Efficiency,**
- **Inclusion,**
- **Integrity,**
- **Innovation,**
- **Leadership,**
- **Safe and supportive environment, and**
- **Teamwork.**

## Goal A. Support and enhance a comprehensive public safety network in partnership with the community we serve.



### Success Measures

- *Percent of residents Rating safety services as good or excellent*
- *Percent change in safety service capacity*
- *Percent of grant funds acquired for safety services*

### Strategies

1. Strengthen community resilience through prevention and educational resources in accordance with nationally established standards.
2. Expand safety service capacity through the acquisition of available grants and other resources.
3. Promote technology, research, training and development to support enhanced safety services.
4. Complete implementation plan for the 2018 Police Staffing Study and determine attainable deployment models for all public safety operations.

## Goal B. Cultivate a highly motivated workforce through investments in our employees, processes and technology.



### Success Measures

- *Percent of employees rating internal communication as good or excellent*
- *Percent of residents rating customer service as good or excellent*
- *Percent of departments and programs using comparable performance measures*

### Strategies

1. Minimize silos and use cross-functional department teams, where appropriate, to promote workflow efficiencies.
2. Implement technology solutions to streamline processes and achieve efficiencies.
3. Improve internal communications.
4. Create an organization-wide practice and mentality of “Village before self” through outstanding customer service to residents and coworkers alike.
5. Develop a formal recognition program to evaluate and reward employee creativity, encourage suggestions, and motivate employee performance.
6. Analyze future staffing needs as part of developing a succession plan program.
7. Develop comparable performance measures to assess Tinley Park departments and programs with similar organizations.

## Goal C. Expand economic development opportunities.



### Success Measures

- *Percent change in capital improvement funds approved for improvements in southwest Tinley Park*
- *Percent of development review applicants rating the overall process as good or excellent*

### Strategies

1. Develop and maintain partnerships with intergovernmental agencies.
2. Develop a consensus plan for the I-80 corridor.
3. Prepare an infrastructure investment plan to support development in the southwest part of the Village.
4. Prioritize corridor improvements to support redevelopment and future land use.
5. Focus efforts to redevelop and attract new businesses to Park Center Plaza and Tinley Park Plaza.
6. Develop a plan to increase the vibrancy of Downtown Tinley.
7. Increase economic development promotions through effective teamwork by community development and marketing staff.
8. Streamline development-related review processes.

## Goal D. Increase neighborhood and business district stability.



### *Success Measures*

- *Percent change in the number of properties with active code enforcement orders*
- *Percent change in square feet of occupied business space*

### **Strategies**

1. Develop a proactive code enforcement program to reduce property deterioration.
2. Develop a means of attracting new businesses to fill current vacancies.
3. Create a program to welcome and engage new businesses.
4. Develop focused partnerships with major employers in the community.
5. Support job creation by attracting, retaining, and growing a diverse local workforce.
6. Promote and support business retention.

## Goal E. Improve community engagement and tourism.



### Success Measures

- *Percent of residents rating Village sponsored community engagement as good or excellent*
- *Percent change in linear square feet of connected green space*

### Strategies

1. Expand community engagement efforts.
2. Grow existing customer service platforms to address resident and stakeholder needs.
3. Expand Village tourism infrastructure.
4. Recruit entertainment and tourism-related businesses.
5. Connect Village green spaces and gathering areas to enhance walkability and pedestrian access.
6. Engage the Tinley Park business community to support tourism and branding initiatives.
7. Develop Harmony Square as a regional destination and “third place” for residents and visitors.

# Conclusion



The Village of Tinley Park Strategic Plan includes input from Village leaders, members of the business community, and employees as well as the Mayor, Village Clerk, Trustees, Village Manager, Assistant Village Manager and department directors. Information obtained from the citizen's survey, focus groups and environmental scan data were used to inform the Village Board in determining strategic priorities to address the most important needs of the community. As such, this plan includes a broadly representative direction and provides a framework for the foreseeable future.

Over the next five years, Village Trustees, staff and the public should use this document as a roadmap of things to accomplish. Through careful budgeting and work planning, staff will work to implement the goals and strategies in the plan and periodically provide progress updates to the Trustees and residents about what has been achieved.

Throughout the next five years, other management tools and plans, such as the budget, Capital Improvement Program, Comprehensive Plan, and other tactical documents, as appropriate, will be aligned with the Strategic Plan to ensure all Village efforts are working toward common ends. The accompanying Implementation Action Plan contain the details to accomplish the goals and strategies of this plan.

## ELECTED OFFICIALS

**Mr. Jacob C. Vandenberg**  
Mayor

**Ms. Kristin A. Thirion**  
Village Clerk

**Ms. Cynthia A. Berg**  
Trustee

**Mr. William P. Brady**  
Trustee

**Mr. Michael W. Glotz**  
Trustee

**Mr. William A. Brennan**  
Trustee

**Ms. Diane M. Galante**  
Trustee

**Mr. Michael G. Mueller**  
Trustee

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**Mr. David Niemeyer**  
Village Manager

# The Village of Tinley Park Strategic Plan 2020-2025

## Goals & Strategies Scorecard

**Village Vision Statement: Tinley Park is a destination community in the region, embracing all walks of life through music and entertainment, vast resources and first-class services.**



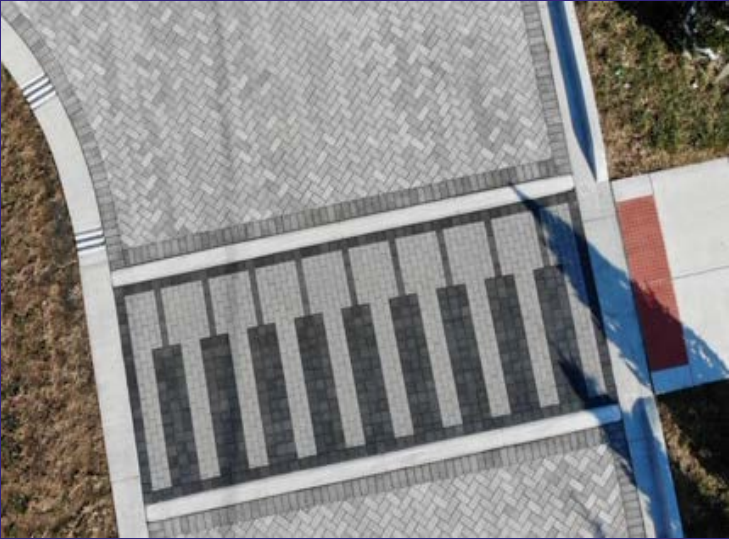
Not Started



In Progress



Completed

	Support and enhance a comprehensive public safety network in partnership with the community we serve.	Cultivate a highly motivated workforce through investments in our employees, processes, and technology	Expand economic development opportunities.	Increase neighborhood and business district stability.	Improve community engagement and tourism.
	Strengthen community resilience through prevention and educational resources in accordance with nationally established standards.				
	Expand safety service capacity through the acquisition of available grants and other resources.				
	Promote technology, research, training and development to support enhanced safety services.				
	Complete implementation plan for the 2018 Police Staffing Study and determine attainable deployment models for all public safety operations.				
	Minimize silos and use cross-functional department teams, as needed, to promote workflow efficiencies.				
	Implement technology solutions to streamline processes and achieve efficiencies.				
	Improve internal communications.				
	Create an organization-wide practice and mentality of "Village before self" through outstanding customer service to residents and coworkers alike.				
	Develop a formal recognition program to evaluate and reward employee creativity, encourage suggestions, and motivate employee performance.				

Analyze future staffing needs as part of developing a succession planning program.					
Develop comparable performance measures to assess Tinley Park departments and programs with similar organizations.					
Develop and maintain partnerships with intergovernmental agencies.					
Develop a consensus plan for the I-80 corridor.					
Prepare an infrastructure investment plan to support development in the southwest part of the Village.					
Prioritize corridor improvements, specifically for the Park Center Plaza and Tinley Park Plaza, to support redevelopment and future land use.					
Develop a plan to increase the vibrancy of Downtown Tinley.					
Increase economic development promotions through effective teamwork by community development and marketing staff.					
Streamline development-related review processes.					
Develop a proactive code enforcement program to reduce property deterioration.					
Develop a means of attracting new businesses to fill current vacancies.					
Create a program to welcome and engage new businesses.					
Develop focused partnerships with major employers in the community.					
Support job creation by attracting, retaining, and growing a diverse local workforce.					
Promote and support business retention.					
Expand community engagement efforts.					
Grow existing customer service platforms to address resident and stakeholder needs.					
Expand Village tourism infrastructure.					
Recruit entertainment and tourism-related businesses.					

## Budget in Brief

## **FY 2022 Budget in Brief**

The fiscal year 2022 Village of Tinley Park budget follows the long-established, conservative fiscally and financially sound budgeting practices, revenue and expenditure projections, with limited exceptions, established at conservative levels that are potentially lower than may actually be received. This practice minimizes the risk of budgeting operations against a revenue stream that may not be realized due to unanticipated outside forces, shifts in the economy, or where that revenue source could be diminished or eliminated during the ensuing year.

The budget document reflects key revenue items and has been prepared following our normal conservative practices including references to changes that are known or may occur to certain revenue sources. The following discussion and analysis do not fully address the possibility of dramatic changes to the amounts or schedule of receipt of State distributed revenues due to the State's continued financial situation.

The Local Government Distributive Fund (LGDF) State revenue sharing of Income Tax is under siege again in the coming fiscal year to help bridge the State's budget gap. It is being proposed to reduce the share by 10 percent, which reduces the Village of Tinley Park General Fund operating income by about \$600,000. The Village objects to any and all attempts to reduce municipal sharing. Should this legislation pass, the Finance Department will need to revisit the proposed budget and take swift, appropriate action at that time.

One year ago, it was virtually impossible to predict the financial impacts that have occurred, and there is still uncertainty of how long the repercussions will be felt and to what extent. The Village is very cognizant that FY 2022 revenues will be significantly impacted, and the Village anticipates performance to be similar in magnitude to FY 2021. The budget process re-enforced the steps the Village has taken to address maintaining core functions in FY 2021 and roll that operational mind set forward for at least another fiscal year.

The budget document is provided in a format that gives the reader the opportunity to review the Village's planning document in a macro overview and granular review of anticipated spending. The budget in brief section communicates the Village's spending plan at a high level, by revenue and expenditure category across the entire organization as well as by individual fund. In addition to the overview, a detail line item budget is provided on a Fund basis, and where applicable, by department and division. This is a conscious effort to make the document easier to manage and review for external users, and providing a functional document for internal use.

Each section of the budget is grouped by fund type. The budgetary fund structures are provided in this section. The FY 2022 Capital Projects and five-year capital plan can be found in the Capital Projects Fund section. Information about the Village of Tinley Park staffing is provided in Appendix B. Further requests and questions about summary or detailed information should be directed to the Village of Tinley Park Finance Department.

Events	Requirements/Actions	Milestones
Budget 2021 Department Budget Kick-Off Meeting	Review with all Village departments	November 24, 2020
FY2020 Revenue Estimates Review	Staff compiles estimated actual, comparison current fiscal year budget, and future projections	December 15, 2020
FY2021 Budget Department Requests for Personnel	Staff submit requests Finance Department	December 18, 2020
FY2021 Budget Department Requests for Capital Requests	Staff submit requests Finance Department	December 18, 2020
Department Review & Update Five Year Capital Plan	Staff submit requests Finance Department	December 18, 2021
Draft FY 2021 Budget distributed to Village Board	Full budget with revisions at Committee level provided to Village Board	February 26, 2021
Revised Draft FY 2021 Budget review at Committee of the Whole	Full Budget reviewed with Village Board presented by Finance Department and Department Heads	March 16, 2021
FY 2021 Budget Legal Notice of Public Hearing	Notice provided in the Newspaper and at Village Hall making the budget available for public inspection	March 31, 2021
Proposed FY 2021 Budget distributed to Village Board	Full budget with revisions at Committee of the Whole provided to Village Board	March 31, 2021
Proposed FY 2021 Budget available for public inspection	Proposed Budget available in the Clerks office and on the Village Website	March 31, 2021
Public Hearing on FY 2021 Budget	Conduct Public Hearing, no more than 7 days after budget is made available for public inspection	April 13, 2021
Adoption of FY 2021 Budget by Village Board	Board action to adopt the Budget for the fiscal year	April 20, 2021
File the FY 2021 Budget Ordinance with the County Clerks	Finance Department files the Budget documents within 30 days of adoption by the Board of Trustees	May 19, 2021
File FY 2021 Certificate of Estimated Revenue by Source with County Clerks	Finance Department files the Budget documents within 30 days of adoption by the Board of Trustees	May 19, 2021
Distribute Tax Levy Calendar	Finance Department provides timeline for Tax levy discussion, proposal, and adoption	October 1, 2021
Tax Levy Determination	Finance Committee and/or Committee of the Whole, meet to determine if the estimate of taxes to be levied will exceed 105% of the extended levy for the prior year at least 20 days prior to adopting the levy	November 8, 2021
A Truth in Taxation notice ("Black Box")	Publication must be not less than 7 days or more than 14 days from the date of the Public Hearing, if required and must be published in a newspaper of general circulation	November 8, 2021
Public Hearing on the Proposed Tax Levy	Conduct Public Hearing, if required, prior to adoption	November 23, 2021
Adoption of the Annual Tax Levy by the Board of Trustees	Board action to adopt the Tax Levy for the calendar year	December 7, 2021
File the Tax Levy	File with the County Clerk's Office on or before the last Tuesday in December	December 28, 2021
File the Truth in Taxation Certification	File with the County Clerk's Office on or before the last Tuesday in December	December 28, 2021

## Budgetary Fund Structure

The Village uses fund accounting to record all financial activities so that each fund has its own set of financial records. This segregation is created for legal, statutory or practical purposes. This structure provides three broad categories of governmental fund types; governmental, proprietary, and fiduciary that may be further broken down as shown below:

**Governmental Funds** are those through which most governmental functions of the Village are financed and provided. The Village's expendable resources are accounted for through governmental funds.

- General Fund is the primary operating fund of the Village. It is used to account for all financial resources and activities except those required to be accounted for in another fund. This fund records the day-to-day financial activities that include, administration, police and fire protection, and public work activities.
- Special Revenue Funds are used to record revenue that has a restriction as to how the funds are to be used/expended. The Village has twelve Special Revenue Funds, each that provides a unique service or activity and is funded via taxes and/or user charges that are legally limited to being expended strictly within the established parameters of that fund.
- Capital Projects Funds account for all fixed asset acquisitions and major capital projects not otherwise accounted for in other capital projects or enterprise funds. The Village has eight Capital Project funds.
- Debt Service Funds are used to accumulate funds for the payment of general long-term debt service. These funds are frequently stipulated by bond indentures, and the Village currently has seven of these funds.

**Proprietary Funds** are established to account for the financing and self-support operations and activities of governmental units which render services to the public on a user-fee basis. These operations are often similar to those found in the private sector operated for a profit.

- Enterprise Funds are used to account for private enterprise type activities whereby the intent, at a minimum, is to have the financial resources meet or exceed the activity's expenses. The Village has five such funds, the major one being the Water and Sewer Fund where the expenses are wholly supported by the fees charged for the water and sewer services provided.

**Fiduciary Funds** are used to record trustee type activities of the Village, whereby the Village holds the assets in trust.

- Pension Trust Funds are used to account for the accumulation of resources used to pay pension benefits. The Village has one Pension Trust Fund: the Police Pension Fund.
- Agency Funds are used to account for assets held by the Village as an agent for individuals, private organizations, and other governments. The Village has three agency funds.

All funds and fund types are listed on the next page.

Fund #	Fund Name	Major	Governmental				Proprietar	Fiduciary	
			General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Enterprise Funds	Pension Trust Funds	Agency Funds
01	General	✓	✓						
05	Motor Fuel Tax			✓					
06	Local Road			✓					
08	Odyssey Street Maintenance			✓					
09	Custom Seizures			✓					
10	Drug Enforcement			✓					
11	Enhanced 9-1-1 Services			✓					
12	Hotel / Motel Tax			✓					
14	Fire Alarm			✓					
15	Community Dev. Block Grant			✓					
36	Foreign Fire			✓					
16	Legacy TIF				✓				
17	Oak Park Ave. TIF				✓				
18	Main Street North TIF				✓				
19	Main Street South TIF				✓				
20	State Campus TIF				✓				
30	Capital Improvements				✓				
33	Surtax Capital Projects				✓				
34	Municipal Real Estate				✓				
21	Legacy Sales Tax Bond					✓			
22	Special Service Area #3					✓			
27	New Bremen TIF				✓				
28	159th & Harlem TIF				✓				
31	Tax/Bond Stabilization					✓			
40	General Debt Service					✓			
41	Hotel Tax Debt Service Reserve					✓			
43	General Long Term Debt					✓			
50	Special Assessment					✓			
60	Water and Sewer	✓					✓		
61	Sewer Rehabilitation and Replc.						✓		
62	Water and Sewer Construction						✓		
65	Stormwater			✓					
70	Commuter Parking Lots						✓		
71	Commuter Parking Lots Impr.						✓		
80	Police Pension							✓	
83	Main Street			✓					
84	Escrow								✓
86	Payroll								✓
90	Investment Pool								✓

### Combined Funds by Category

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget
Property Tax	\$27,736,458	\$24,526,501	\$27,258,000	\$28,419,293	\$32,534,000
Sales Tax	21,851,340	22,360,755	22,280,300	21,140,300	21,240,300
Other Taxes	11,793,214	13,000,337	13,094,500	10,435,725	10,821,480
Fees	25,568,129	24,779,972	26,672,322	26,049,570	26,366,660
Licenses and Permits	3,181,007	2,977,837	3,033,100	3,161,889	2,993,058
Fines and Forfeitures	920,613	886,033	974,380	684,482	559,380
Reimbursements	851,276	771,216	1,692,850	1,882,353	553,408
Interest Revenue	5,527,545	2,544,731	6,605,650	20,880,589	4,899,550
Other	1,495,830	1,768,519	1,375,500	1,675,201	1,547,959
Grant Revenue	634,733	540,634	1,064,000	1,678,346	795,000
Transfer In (From)	22,167,636	14,450,518	5,569,000	3,167,339	3,901,724
<b>Total</b>	<b>\$121,727,781</b>	<b>\$108,607,053</b>	<b>\$109,619,602</b>	<b>\$119,175,087</b>	<b>\$106,212,519</b>

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget
Personnel Services	\$39,424,714	\$40,120,581	\$48,171,218	\$40,996,671	\$48,134,866
Contractual Services	10,126,861	10,284,305	14,498,518	10,142,309	13,692,097
Commodities	19,529,858	18,963,393	21,226,899	20,079,069	21,515,463
Equipment	1,274,376	257,056	1,016,261	513,407	1,351,518
Capital Outlay	12,621,724	18,884,550	46,406,812	13,732,500	47,224,164
Other	20,669	4,502	83,082	32,729	83,082
Debt Service	2,677,046	2,712,548	1,901,724	1,901,724	1,887,523
Transfer Out (To)	21,569,906	14,856,363	5,919,000	3,511,839	4,101,500
Business Incentive	1,880,428	2,003,753	2,340,000	1,399,733	1,543,446
Contingency	151,255	5,596	600,000	150,000	250,000
<b>Total</b>	<b>\$109,276,837</b>	<b>\$108,092,647</b>	<b>\$142,163,514</b>	<b>\$92,459,981</b>	<b>\$139,783,659</b>

## Budget by Fund Type and Category

Revenues	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Enterprise Funds	Fiduciary Funds
Property Taxes	\$23,252,000	\$ -	\$4,967,000	\$ -	\$ -	\$4,215,000
Sales Taxes	21,240,300	-	-	-	-	-
Other Taxes	6,615,900	4,205,580	-	-	-	-
Fees	146,800	480,000	-	-	25,739,860	-
Licenses and Permits	1,957,500	998,320	238	-	37,000	-
Fines & Forfeitures	282,000	77,380	-	-	200,000	-
Reimbursements	335,933	216,625	-	-	850	-
Interest Revenue	253,000	115,500	405,950	47,100	215,000	3,863,000
Other	292,959	2,000	125,000	-	-	1,128,000
Grant Revenues	7,000	-	788,000	-	-	-
Transfer In (From)	600,000	90,000	2,802,000	257,000	152,724	-
	<b>\$54,983,392</b>	<b>\$6,185,405</b>	<b>\$9,088,188</b>	<b>\$304,100</b>	<b>\$26,345,434</b>	<b>\$9,206,000</b>

Expenditures	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Enterprise Funds	Fiduciary Funds
Personnel Services	\$38,984,195	\$529,930	\$-	\$-	\$3,529,136	\$5,091,605
Contractual Services	9,199,877	985,080	621,700	750	2,663,310	221,380
Commodities	2,094,878	113,200	-	-	19,307,385	-
Equipment*	233,515	556,000	-	-	562,003	-
Capital Outlay	-	4,135,330	41,108,309	-	1,980,525	-
Debt Service -Interest	-	17,400	427,705	389,460	515,732	-
Debt Service -Principal	-	-	254,100	283,126	-	-
Business Incentive	894,448	272,000	376,998	-	-	-
Other	-	-	-	81,882	1,200	-
Transfer Out (To)	2,802,000	1,107,000	190,000	-	2,500	-
Contingency	250,000	-	-	-	-	-
	<b>\$54,458,913</b>	<b>\$7,715,940</b>	<b>\$42,978,812</b>	<b>\$755,218</b>	<b>\$28,561,791</b>	<b>\$5,312,985</b>

\*Equipment that is not capitalized

## Combined Fund Revenue

Fund Revenue	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget
<b>General Fund</b>					
01 Operating Fund	\$55,705,199	\$56,360,283	\$57,608,250	\$55,101,439	\$54,983,392
<b>Special Revenue Funds</b>					
05 Motor Fuel Tax Fund	1,536,987	2,107,415	2,399,000	3,458,051	2,260,000
06 Local Road Fund	1,070,644	2,659,048	2,102,000	865,200	601,500
08 Odyssey Street Maintenance Fund	797,436	62,976	77,880	74,025	77,880
09 Custom Seizures Fund	664	5,157	-	3,151	100
10 Drug Enforcement Fund	7,588	1,388	750	12,444	700
11 Enhanced 9-1-1 Services Fund	1,086,806	941,341	1,030,000	1,063,119	1,013,080
12 Hotel / Motel Tax Fund	1,679,539	1,786,258	1,835,000	747,292	925,000
14 Fire Alarm Fund	417,611	426,984	421,000	416,267	413,320
15 Community Development Block Grant Fund	-	-	-	16,129	-
36 Foreign Fire Tax Fund	80,261	81,726	78,750	81,076	77,700
65 Stormwater Fund	579,988	577,478	1,426,000	1,244,862	816,125
73 Train Station Ops & Maint	130,689	-	-	-	-
83 Main Street Fund	16,203	-	-	-	-
	7,404,416	8,649,771	9,370,380	7,981,616	6,185,405
<b>Capital Projects Funds</b>					
16 Legacy TIF	874,686	562,054	(84,000)	999,970	652,500
17 Oak Park Ave TIF	2,334,221	(161,426)	5,000	2,900	2,500
18 Main Street North TIF	442,749	435,391	450,000	422,184	470,000
19 Main Street South TIF	155,833	3,943	4,000	2,500	2,500
20 State Campus TIF	290,401	(123,951)	155,000	246,652	180,200
27 New Bremen TIF	5,651,832	481,854	255,000	166,569	425,000
28 159th/Harlem TIF	-	-	-	-	3,400,000
30 Capital Improvements Fund	7,117,137	9,472,230	2,168,000	1,021,525	2,028,238
33 Surtax Capital Projects Fund	3,304,070	2,543,601	2,415,000	2,267,602	2,027,000
34 Municipal Real Estate Fund	444	505	300	280	250
	20,171,373	13,214,201	5,368,300	5,130,182	9,188,188
<b>Debt Service Funds</b>					
21 Limited Sales Tax Bond Fund	195	222	150	120	100
22 Special Service Area #3 Fund	1,099	1,249	750	700	-
31 Tax/Bond Stabilization Fund	541,526	550,298	25,000	28,000	24,000
40 General Debt Service Fund	-	-	-	-	-
41 Hotel Tax Debt Service Reserve Fund	566,836	543,288	544,000	230,000	280,000
43 General Long Term Debt Fund	-	-	-	-	-
50 Special Assessment Fund	-	-	-	-	-
	1,109,656	1,095,057	569,900	258,820	304,100
<b>Enterprise Funds</b>					
60 Water and Sewer Fund	24,571,182	23,825,084	25,703,862	25,509,877	25,926,500
61 Sewer Rehab. And Replacement Fund	1,629,035	157,491	75,000	82,000	60,000
62 Water and Sewer Construction Fund	1,641,964	149,614	95,000	251,469	90,850
70 Commuter Parking Lots Fund	745,947	662,702	733,960	67,027	237,584
71 Commuter Parking Lots Impr. and Repl. Fd	1,055,170	71,796	45,000	30,650	30,500
	29,643,298	24,866,687	26,652,822	25,941,023	26,345,434
<b>Fiduciary Funds</b>					
80 Police Pension Fund*	7,638,360	4,369,355	10,049,950	24,732,007	9,206,000
84 Escrow Fund	55,479	51,699	-	30,000	-
	7,693,839	4,421,054	10,049,950	24,762,007	9,206,000
<b>Total Tinley Park Government</b>	<b>\$121,727,781</b>	<b>\$108,607,053</b>	<b>\$109,619,602</b>	<b>\$119,175,087</b>	<b>\$106,212,519</b>

\*Includes cash and investments

## Combined Fund Expenditures

Fund Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget
<b>General Fund</b>					
01 Operating Fund	\$50,654,949	\$55,033,329	\$57,397,932	\$46,389,451	\$54,458,913
<b>Special Revenue Funds</b>					
05 Motor Fuel Tax Fund	1,440,556	1,506,784	2,034,000	2,034,000	3,100,000
06 Local Road Fund	143,688	2,499,732	2,064,000	1,702,558	28,500
08 Odyssey Street Maintenance Fund	484,020	9,312	42,750	23,900	42,750
09 Custom Seizures Fund	35,239	11,450	-	-	-
10 Drug Enforcement Fund	2,190	1,150	3,300	1,150	3,300
11 Enhanced 9-1-1 Services Fund	659,361	550,046	904,400	698,600	895,250
12 Hotel / Motel Tax Fund	1,551,800	1,561,852	2,338,200	1,181,056	1,619,200
14 Fire Alarm Fund	140,458	182,130	443,160	184,700	445,460
15 Community Development Block Grant Fund	-	-	-	16,129	-
36 Foreign Fire Tax Fund	34,507	35,809	400,384	148,976	430,000
65 Stormwater Fund	300,461	458,854	1,598,380	1,134,760	1,151,480
73 Train Station Ops & Maint	119,701	-	-	-	-
83 Main Street Fund	1,640,516	-	-	-	-
	6,552,497	6,817,119	9,828,574	7,125,829	7,715,940
<b>Capital Projects Funds</b>					
16 Legacy TIF	870,993	576,477	712,500	124,600	612,500
17 Oak Park Ave TIF	8,255,171	333	-	-	-
18 Main Street North TIF	91,750	199,984	316,100	148,600	215,998
19 Main Street South TIF	2,001,453	333	-	-	-
20 State Campus TIF	52,417	315,851	584,000	2,500	584,000
27 New Bremen TIF	231,504	1,769,851	4,136,150	2,779,814	1,961,054
28 159th/Harlem TIF	-	-	-	-	3,318,000
30 Capital Improvements Fund	4,704,831	5,575,048	28,609,039	2,366,253	33,204,561
33 Surtax Capital Projects Fund	2,329,234	6,491,148	6,244,480	2,345,706	3,082,699
34 Municipal Real Estate Fund	-	-	-	-	-
	18,537,353	14,929,025	40,602,269	7,767,473	42,978,812
<b>Debt Service Funds</b>					
21 Limited Sales Tax Bond Fund	-	-	-	-	-
22 Special Service Area #3 Fund	-	-	81,982	-	81,882
31 Tax/Bond Stabilization Fund	317,978	323,371	297,923	297,923	283,376
40 General Debt Service Fund	-	-	-	-	-
41 Hotel Tax Debt Service Reserve Fund	500	383,240	386,840	386,840	389,960
43 General Long Term Debt Fund	-	-	-	-	-
50 Special Assessment Fund	-	-	-	-	-
	318,478	706,611	766,745	684,763	755,218
<b>Enterprise Funds</b>					
60 Water and Sewer Fund	25,707,131	22,651,119	25,324,951	23,182,569	26,061,016
61 Sewer Rehab. And Replacement Fund	416,988	1,231,011	2,460,527	1,733,527	594,000
62 Water and Sewer Construction Fund	1,050,412	1,582,848	158,501	160,144	1,188,000
70 Commuter Parking Lots Fund	1,452,293	478,709	505,950	423,703	552,775
71 Commuter Parking Lots Impr. and Repl. Fd	344,630	245,315	305,300	199,300	166,000
	28,971,454	26,189,002	28,755,229	25,699,243	28,561,791
<b>Fiduciary Funds</b>					
80 Police Pension Fund*	4,161,216	4,361,716	4,812,765	4,786,722	5,312,985
84 Escrow Fund	80,890	55,845	-	6,500	-
	4,242,106	4,417,561	4,812,765	4,793,222	5,312,985
<b>Total Tinley Park Government</b>	<b>\$109,276,837</b>	<b>\$108,092,647</b>	<b>\$142,163,514</b>	<b>\$92,459,981</b>	<b>\$139,783,659</b>

\*Includes cash and investments

## FY 2022 Fund Balance Projections

Fund	Est 2022 Beginning Cash Balance	2022 Budgeted Revenues	2022 Budgeted Expenditures	2022 Est Ending Cash Balance
<b>General Fund</b>				
01 Operating Fund	\$33,907,799	\$54,983,392	\$54,458,913	\$34,432,278
<b>Special Revenue Funds</b>				
05 Motor Fuel Tax Fund	4,992,179	2,260,000	3,100,000	4,152,179
06 Local Road Fund	660	601,500	28,500	573,660
08 Odyssey Street Maintenance Fund	416,735	77,880	42,750	451,865
09 Custom Seizures Fund	20,105	100	-	20,205
10 Drug Enforcement Fund	100,965	700	3,300	98,365
11 Enhanced 9-1-1 Services Fund	1,760,262	1,013,080	895,250	1,878,092
12 Hotel / Motel Tax Fund	2,770,369	925,000	1,619,200	2,076,169
14 Fire Alarm Fund	2,751,107	413,320	445,460	2,718,967
15 Community Development Block Grant Fund	-	-	-	-
36 Foreign Fire Tax Fund	353,426	77,700	430,000	1,126
65 Stormwater Fund	2,634,512	816,125	1,151,480	2,299,157
73 Train Station Ops & Maint	-	-	-	-
83 Main Street Fund	-	-	-	-
	15,800,320	6,185,405	7,715,940	14,269,785
<b>Capital Projects Funds</b>				
16 Legacy TIF	499,879	652,500	612,500	539,879
17 Oak Park Ave TIF	351,100	2,500	-	353,600
18 Main Street North TIF	3,597,154	470,000	215,998	3,851,156
19 Main Street South TIF	309,474	2,500	-	311,974
20 State Campus TIF	508,959	180,200	584,000	105,159
27 New Bremen TIF	1,658,822	425,000	1,961,054	122,768
28 159th/Harlem TIF	-	3,400,000	3,318,000	82,000
30 Capital Improvements Fund	36,280,408	2,028,238	33,204,561	5,104,085
33 Surtax Capital Projects Fund	6,860,065	2,027,000	3,082,699	5,804,366
34 Municipal Real Estate Fund	33,076	250	-	33,326
	50,098,937	9,188,188	42,978,812	16,308,313
<b>Debt Service Funds</b>				
21 Limited Sales Tax Bond Fund	14,515	100	-	14,615
22 Special Service Area #3 Fund	81,882	-	81,882	-
31 Tax/Bond Stabilization Fund	3,318,781	24,000	283,376	3,059,405
40 General Debt Service Fund	-	-	-	-
41 Hotel Tax Debt Service Reserve Fund	3,067,220	280,000	389,960	2,957,260
43 General Long Term Debt Fund	-	-	-	-
50 Special Assessment Fund	675,353	-	-	675,353
	7,157,751	304,100	755,218	6,706,633
<b>Enterprise Funds</b>				
60 Water and Sewer Fund	11,717,445	25,926,500	26,061,016	11,582,929
61 Sewer Rehab. And Replacement Fund	7,038,851	60,000	594,000	6,504,851
62 Water and Sewer Construction Fund	6,530,574	90,850	1,188,000	5,433,424
70 Commuter Parking Lots Fund	315,191	237,584	552,775	-
71 Commuter Parking Lots Impr. and Repl. Fd	3,450,093	30,500	166,000	3,314,593
	29,052,154	26,345,434	28,561,791	26,835,797
<b>Fiduciary Funds</b>				
80 Police Pension Fund*	89,646,260	9,206,000	5,312,985	93,539,275
84 Escrow Fund	3,406,609	-	-	3,406,609
	93,052,869	9,206,000	5,312,985	96,945,884
<b>Total Tinley Park Government</b>	<b>\$229,069,830</b>	<b>\$106,212,519</b>	<b>\$139,783,659</b>	<b>\$195,498,690</b>

\*Includes cash and investments

## Schedule of Funds Transfers

The Village utilizes interfund transfers to move amounts from one governmental fund to another for work or services provided. These entries represent a “double accounting” of expenditures, and so, these amounts should be deducted from the total operating budget to calculate the “net” budget for the Village of Tinley Park.

Please note that the only funds shown below are those with budgeted activity in FY 2022. Omitted funds have no budgeted transfer scheduled for the current fiscal year. The transfer from the Operating Fund to the Debt Service Fund (\$350,000) has also been excluded from the chart below.

FUNDS	Operating Fund 01	Local Roads Fund 06	Capital Improvement Fund 30	Surtax Capital Projects Fund	Hotel Debt Service Fund 41	Stormwater Fund 65	Commuter Parking Fund 70	Total Transfers To (Out)
<b>General Fund</b>								
01 Operating Fund	\$ -	\$ -	\$690,000	\$1,762,000	\$ -	\$ -	\$-	<b>\$2,452,000</b>
<b>Special Revenue Funds</b>								
12 Hotel / Motel Tax Fund	600,000	-	250,000	-	257,000	-	-	<b>1,107,000</b>
<b>Capital Projects Funds</b>								
20 State Campus TIF Capital Improvements	-	-	-	100,000	-	-	-	<b>100,000</b>
30 Fund Surtax Capital Projects	-	-	-	-	-	90,000	-	<b>90,000</b>
33 Fund	-	-	-	-	-	-	-	
<b>Enterprise Funds</b>								
71 Commuter Parking Lots Impr. and Repl. Fd	-	-	-	-	-	-	2,500	<b>2,500</b>
<b>Total Transfer From (In)</b>	<b>\$600,000</b>	<b>\$ -</b>	<b>\$940,000</b>	<b>\$1,862,000</b>	<b>\$257,000</b>	<b>\$90,000</b>	<b>\$2,500</b>	

## FUND DETAIL

# General Fund Summary

The General Fund is the life blood of the operations and service delivery to the residents and businesses of Tinley Park. The General Fund budget anticipates it will collect 48.7 percent of all revenue to the Village, while expending about 37 percent of total budgeted expenditures. Fiscal year 2022 has budgeted revenues exceeding expenditures by \$524,479, providing a balanced budget for fiscal year 2022.

The General Fund includes Public Safety, Public Works, and Administration. Administration accounts for 35.5 percent of the outlay in the general fund, however the largest expense in the Administration budget is transfers to other funds. The Administration has planned transfers over \$7.2 million to other funds including the Village's Police Pension, Capital Projects and Debt Service funds. When transfers are eliminated, the operating budget for Village Administration accounts for \$12.1 million (25.6 percent) of the total General Fund budget.

Public safety services provide Police, Fire, and Emergency Management services to the Village. These functions account for nearly 47.6 percent (\$25.9 million) of the total General Fund budget. Police services include patrol, investigations, crime prevention, crime free housing, Drug Abuse Resistance Education, and security. Security details at music theater events is reimbursed. The Fire department provides suppression and prevention services to Tinley Park. Emergency Medical services are provided through the Emergency Management department. These two functions work hand in hand for the housing of personnel, vehicles and joint responses, as needed, based on dispatched emergency service requests. Emergency Management also includes the Village's coordinated responses to natural and other disasters as well as the preparedness for those situations.

Public Works services account for slightly more than 16.9 percent (\$9.2 million) of the total General Fund budget. Three divisions are funded through the General Fund: Road and Bridge, Electrical, and Municipal Building.

Road and Bridge (71.1 percent of the Public Works Budget) maintains streets through all seasons providing needed road, curb, and gutter improvements, crack sealing and other preventive maintenance to extend the life of Tinley Park roads. Another major service is snow and ice control and the management of those events. These costs ensure that the roads of Tinley Park are safe and passable in less than ideal weather conditions. The last major expense managed by the Road and Bridge division is the landscaping and beautification throughout the Village, from the potted plants along the downtown as well as the medians and other public areas throughout the Village.

The Electrical division accounts for 10.5 percent of Public Works budget, with the largest outlay being for electricity and supplies for the Village's street lights and signals.

The Municipal Building division accounts for 18.3 percent of the Public Works budget. This division is tasked for the maintenance of all Village facilities, including four Fire Houses, the Police Station, Village Hall, and the Public Works Offices and Garage to name a few. The Water and Sewer department is under the direction of Public Works, but funded through the Water and Sewer Fund, which is an Enterprise Fund included in the budget within that section.

# FY 2022 General Fund Budget Summary by Department

Revenues		2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget
01	General Fund Revenue	\$55,705,199	\$56,360,283	\$57,608,250	\$55,101,439	\$54,983,392
Total		\$55,705,199	\$56,360,283	\$57,608,250	\$55,101,439	\$54,983,392

Expenditures		2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget
Dept	Administration					
11	Mayor & Trustee	\$234,370	\$234,541	\$191,921	\$177,015	\$297,026
12	Village Manager	837,372	904,195	1,065,089	914,979	1,041,506
13	Village Clerk	623,166	420,479	498,321	395,958	447,346
14	General Overhead	2,456,978	1,734,749	2,424,300	1,864,840	2,585,285
15	Finance	967,738	1,307,515	1,793,970	1,267,710	1,791,735
16	Information Technology	769,419	790,888	1,304,832	882,982	1,353,682
33	Community Development	1,982,555	1,957,919	2,306,758	1,900,905	2,229,566
35	Marketing / Communications	709,345	885,203	1,201,845	620,295	912,745
41	Commissions	165,430	131,939	227,873	109,940	188,223
42	Village Bus Services Comm.	33,553	43,189	121,340	81,705	117,990
53	PACE Bus Services Commission	87,561	86,002	-	-	-
96	Transfers	10,247,519	14,333,932	6,880,000	6,431,402	7,222,000
97	Economic Incentives	1,629,370	1,559,579	1,681,000	1,097,177	894,448
98	Contingency	151,255	5,596	250,000	150,000	250,000
	Administration Total	\$20,895,631	\$24,395,726	\$19,947,249	\$15,894,908	\$19,331,552

Dept	Public Safety					
17	Police	\$14,521,790	\$15,297,811	\$18,061,395	\$14,649,021	\$17,038,890
19	Fire Suppression & Protection	5,197,407	5,319,338	6,063,984	5,030,263	5,771,512
21	Emergency Management Agency	2,879,874	2,592,515	3,373,600	2,577,535	3,088,523
	Public Safety Total	\$22,599,071	\$23,209,664	\$27,498,979	\$22,256,819	\$25,898,925

Dept	Public Works					
26	Public Works	\$7,160,247	\$7,427,939	\$9,951,704	\$8,237,724	\$9,228,436
	Public Works Total	\$7,160,247	\$7,427,939	\$9,951,704	\$8,237,724	\$9,228,436
General Fund Grand Total		\$50,654,949	\$55,033,329	\$57,397,932	\$46,389,451	\$54,458,913

## FY 2022 Budget General Fund Summary by Category

Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget
Property Tax	\$20,792,643	\$20,915,884	\$22,772,000	\$22,869,634	\$23,252,000
Sales Tax	21,849,136	21,621,232	22,280,300	21,100,300	21,200,300
Other Taxes	7,515,953	8,140,211	7,871,500	6,483,924	6,655,900
Fees	86,710	105,989	74,000	159,530	113,300
Licenses and Permits	2,024,795	2,190,100	2,060,300	2,016,958	2,034,800
Fines and Forfeitures	315,215	275,727	274,000	244,126	282,000
Reimbursements	835,915	757,559	802,350	1,140,457	342,933
Interest Revenue	376,847	491,801	363,000	247,200	253,000
Other	296,347	247,712	260,800	239,310	249,159
Transfer In (From)	1,614,928	813,348	850,000	600,000	600,000
<b>Total</b>	<b>\$55,708,489</b>	<b>\$55,559,563</b>	<b>\$57,608,250</b>	<b>\$55,101,439</b>	<b>\$54,983,392</b>

Expenditures	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget
Personnel Services	\$31,938,193	\$32,563,716	\$39,592,865	\$33,053,786	\$38,984,195
Contractual Services	7,636,376	7,246,981	9,983,843	7,322,273	9,199,877
Commodities	1,995,334	1,922,502	2,554,879	1,968,906	2,094,878
Equipment	135,877	178,599	304,845	214,607	233,515
Other	1,035	3,113	500	1,300	-
Debt Service	-	-	-	-	-
Transfer Out (To)	7,167,509	11,553,243	3,030,000	2,581,402	2,802,000
Business Incentive	1,629,370	1,559,579	1,681,000	1,097,177	894,448
Contingency	151,255	5,596	250,000	150,000	250,000
<b>Total</b>	<b>\$50,654,949</b>	<b>\$55,033,329</b>	<b>\$57,397,932</b>	<b>\$46,389,451</b>	<b>\$54,458,913</b>

**FY 2022 General Fund Revenue Detail Budget**

**Operating Fund 01-00-000**

Account Number	Property Taxes	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
40100-18	2018 and PRIOR LEVY'S - COOK	\$ 13,034,242	\$ 6,417,738	\$ -	\$ (78,174)	\$ -	0.00%
40119	2019 LEVY - COOK	-	7,401,562	6,440,000	6,500,000	-	-100.00%
40120	2020 LEVY - COOK	-	-	7,650,000	7,645,000	6,350,000	-16.99%
40121	2021 LEVY - COOK	-	-	-	-	7,650,000	100.00%
40216-18	2016 and PRIOR LEVY'S - WILL	4,114,717	3,738,072	-	-	-	0.00%
40219	2019 LEVY - WILL	-	-	4,240,000	4,360,000	-	-100.00%
40220	2020 LEVY - WILL	-	-	-	-	4,240,000	100.00%
40300-18	2000 LEVY - COOK R&B	244,585	125,545	-	(1,192)	-	0.00%
40319	2019 LEVY - COOK R/B	-	140,310	137,000	135,000	-	-100.00%
40320	2020 LEVY - COOK R/B	-	-	140,000	140,000	137,000	-2.14%
40321	2021 LEVY - COOK R&B	-	-	-	-	140,000	100.00%
40417-18	2018 and PRIOR LEVY's - WILL R/B	319,089	311,968	-	-	-	0.00%
40419	2019 LEVY - WILL R/B	-	-	315,000	319,000	-	-100.00%
40420	2020 LEVY - WILL R&B	-	-	-	-	315,000	100.00%
40580	POLICE PENSION TAX RECEIPTS	3,080,010	2,780,689	3,850,000	3,850,000	4,420,000	14.81%
	<b>Total Property Taxes</b>	<b>\$ 20,792,643</b>	<b>\$ 20,915,884</b>	<b>\$ 22,772,000</b>	<b>\$ 22,869,634</b>	<b>\$ 23,252,000</b>	<b>2.11%</b>

Account Number	Sales Taxes	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
41000	SALES TAX - GENERAL	\$ 14,202,472	\$ 13,881,058	\$ 14,500,000	\$ 13,600,000	\$ 13,800,000	-4.83%
41001	SALES TAX - HOME RULE	5,892,131	5,713,143	5,950,000	5,300,000	5,400,000	-9.24%
41005	SALES TAX-OUT/STATE USE	1,754,226	2,026,667	1,830,000	2,200,000	2,000,000	9.29%
41010	SALES TAX - AUTO RENTALS	307	364	300	300	300	0.00%
	<b>Total Sales Taxes</b>	<b>\$ 21,849,136</b>	<b>\$ 21,621,232</b>	<b>\$ 22,280,300</b>	<b>\$ 21,100,300</b>	<b>\$ 21,200,300</b>	<b>-4.85%</b>

Account Number	Other Taxes	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
41015	ILLINOIS CANNABIS TAX	\$ -	\$ 14,020	\$ -	\$ 40,000	\$ 40,000	100.00%
42010	AMUSEMENT TAX	1,181,548	1,212,729	1,000,000	578	-	-100.00%
42035	TELECOM TAX & IMF TAX	259,886	230,720	234,000	205,000	192,000	-17.95%
45100	IL INCOME TAXES	3,821,735	4,266,356	4,133,000	4,000,000	4,000,000	-3.22%
45151	INCOME TAX SURCHARGE II	1,683,501	1,879,360	1,820,000	1,762,000	1,762,000	-3.19%
45200	IL REPLACEMENT TAXES	64,853	85,380	74,000	68,000	54,000	-27.03%
45205	IL REPL TAX - BREMEN	2,148	-	2,200	2,000	2,000	-9.09%
45210	IL REPL TAX - ORLAND	1,084	1,004	1,050	1,360	1,200	14.29%
45215	IL REPL TAX - FRANKFORT	168	226	200	-	200	0.00%
45220	IL REPL TAX - RICH	1,901	-	850	-	-	-100.00%
45230	IL CHARITABLE GAMES TAX	6,697	3,614	3,600	1,413	1,500	-58.33%
45235	PULL TABS/JAR GAMES TAX	7,075	2,791	2,600	3,573	3,000	15.38%
45237	VIDEO GAMING TAX	485,357	444,011	600,000	400,000	600,000	0.00%
	<b>Total Other Taxes</b>	<b>\$ 7,515,953</b>	<b>\$ 8,140,211</b>	<b>\$ 7,871,500</b>	<b>\$ 6,483,924</b>	<b>\$ 6,655,900</b>	<b>-15.44%</b>

Account Number	Licenses and Permits	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
43020	BUSINESS LICENSE	\$ 122,308	\$ 119,697	\$ 110,000	\$ 80,000	\$ 100,000	-9.09%
43025	CRIME FREE RENTAL LICENSE	49,575	47,625	50,000	45,000	45,000	-10.00%
43028	PROPERTY REGISTRATION FEE	-	76,319	30,000	55,000	40,000	33.33%
43030	LIQUOR LICENSE	152,486	147,759	146,000	70,000	140,000	-4.11%
43033	VIDEO GAMING LICENSE	151,500	181,500	180,000	185,000	190,000	5.56%
43040	CONTRACTOR LICENSE	47,610	44,790	42,000	42,000	42,000	0.00%
43050	DOG LICENSE	1,581	1,374	1,600	1,200	1,000	-37.50%
43055	POULTRY LICENSE	-	-	-	50	-	0.00%
43060	HANDICAP PARKING FEES	285	294	-	150	-	0.00%
43065	ALARM SYSTEM PERMITS	11,475	11,400	11,500	9,400	11,500	0.00%
43120	CABLE TV FRANCHISE	1,023,667	1,013,641	1,004,000	1,000,000	980,000	-2.39%
43125	NATURAL GAS FRANCHISE FEE	49,379	51,783	48,000	47,808	48,000	0.00%
43200	BUILDING PERMITS	408,429	462,250	400,000	480,000	400,000	0.00%
43202	FIRE PREV PERMIT/APPL	6,500	6,000	6,000	500	-	-100.00%
54315	LICENSING REVENUE-TRAIN STATIONS	-	25,668	31,200	850	37,300	19.55%
	<b>Total Licenses and Permits</b>	<b>\$ 2,024,795</b>	<b>\$ 2,190,100</b>	<b>\$ 2,060,300</b>	<b>\$ 2,016,958</b>	<b>\$ 2,034,800</b>	<b>-1.24%</b>

Account Number	Reimbursements	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
45520	POLICE GRANTS	\$ 7,004	\$ 7,732	\$ 6,000	\$ 7,000	\$ 7,000	16.67%
45599	MISCELLANEOUS GRANTS	-	23,050	-	729,994	-	0.00%
45710	STATE REIMBURSEMENTS	33,516	5,748	12,000	4,700	5,033	-58.06%
45720	STATE REIMB - EMERGENCY MGMT	74,412	41,080	25,000	30,894	25,000	0.00%
45730	PACE REIMBURSEMENT	16,693	16,451	-	-	-	0.00%
45735	LIBRARY ACCOUNTING SERVICES	18,700	12,000	12,000	12,000	12,000	0.00%
45760	RECYCLING REIMBURSEMENT	12,028	15,000	15,000	15,000	15,000	0.00%
54115	INSURANCE REIMBURSEMENT	60,892	16,692	10,000	125,000	10,000	0.00%
54125	PHOTOCOPY REIMBURSEMENT	13	8	-	15	-	0.00%
54129	SPECIAL EVENT REIMBURSEMENT	8,892	6,240	7,000	2,221	7,000	0.00%
54130	POSTAGE/SHIPPING REIMB	342	240	-	250	-	0.00%
54131	POLICE SECURITY REIMB	418,323	452,999	568,300	115,000	120,300	-78.83%
54140	GAS TAX REFUNDS	11,448	11,134	11,450	11,134	11,000	-3.93%
54145	PROPERTY DAMAGE	28,258	13,386	20,000	5,000	15,000	-25.00%
54150	GAS CONSUMPTION REIMB	65,159	57,247	55,000	30,000	55,000	0.00%
54155	EXPENSE ADVANCE REFUNDS	504	6	-	5	-	0.00%
54160	SPECIAL EVENTS REIMB/SPONSORSHIPS	68,042	68,817	60,000	18,000	60,000	0.00%
54190	MDSE RETURN/REFUND & O/P	11,339	9,018	-	6,500	-	0.00%
54195	MISCELLANEOUS REIMBURSE	350	711	600	25,000	600	0.00%
54350	OVERPAYMENT REFUNDS	-	-	-	2,744	-	0.00%
	<b>Total Reimbursements</b>	<b>\$ 835,915</b>	<b>\$ 757,559</b>	<b>\$ 802,350</b>	<b>\$ 1,140,457</b>	<b>\$ 342,933</b>	<b>-57.26%</b>

Account Number	Fines and Forfeitures	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
48010	COURT FINES	\$ 54,940	\$ 37,571	\$ 35,000	\$ 53,000	\$ 50,000	42.86%
48012	ADMIN ADJUDICATION ORD COURT FINE	45,021	40,732	40,000	20,000	40,000	0.00%
48015	IN-HOUSE COLLECTIONS	34,561	34,314	38,000	16,000	35,000	-7.89%
48016	COMPLIANCE FINE	13,986	13,770	13,000	6,000	10,000	-23.08%
48017	EMERGENCY RESPONSE/DUI REIMB	25,000	24,500	24,000	28,000	25,000	4.17%
48018	POLICE NON-PARKING FINES	2,685	2,125	2,000	3,500	2,000	0.00%
48019	POLICE COST RECOVERIES	83	-	-	-	-	0.00%
48020	P TICKET FINES	50,099	41,609	45,000	10,500	40,000	-11.11%
48031	FALSE ALARMS - FIRE	9,550	9,075	7,000	12,500	10,000	42.86%
48032	FALSE ALARMS - POLICE	24,550	19,225	20,000	10,000	20,000	0.00%
48095	NSF FINES/FEEs	500	225	-	100	-	0.00%
48310	CODE ENFORCEMENT FINES	49,863	51,661	50,000	80,000	50,000	0.00%
48315	MEMORANDUM OF JUDGEMENT	4,377	920	-	4,526	-	0.00%
	<b>Total Fines and Forfeitures</b>	<b>\$ 315,215</b>	<b>\$ 275,727</b>	<b>\$ 274,000</b>	<b>\$ 244,126</b>	<b>\$ 282,000</b>	<b>2.92%</b>

Account Number	Fees	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
51005	BUS FEES - PACE BUS	\$ 4,339	\$ 3,140	\$ -	\$ -	\$ -	0.00%
51007	BUS FEES - TP BUS	719	1,485	4,500	1,600	1,800	-60.00%
51012	ELEVATOR INSPECTION FEES	18,315	18,630	17,500	18,000	18,000	2.86%
51020	CIVIL SERVICE TEST FEES	280	2,565	2,600	-	2,600	0.00%
51210	DOG IMPOUND FEES	3,495	3,100	2,000	2,000	2,000	0.00%
51215	COPIES - POLICE REPORTS	10,871	10,666	10,200	6,700	10,200	0.00%
51217	POLICE TRAINING/SEMINAR FEES	200	-	-	-	-	0.00%
51220	FINGERPRINTING	3,078	2,198	2,000	1,500	2,000	0.00%
51317	FIRE TRAINING/PROGRAM FEES	10,620	8,677	6,500	700	6,500	0.00%
51410	PLAN REVIEW FEES	22,137	29,765	18,000	105,000	55,000	205.56%
51415	ZONING VARIANCE FEES	5,750	20,110	6,000	19,000	10,000	66.67%
51420	REINSPECTION FEES	3,380	2,980	3,000	500	3,000	0.00%
51422	FILING/RECORDING FEES	2,386	1,968	1,500	3,500	2,000	33.33%
54010	PAMPHLET/MAP/BOOK SALES	260	277	200	130	200	0.00%
54015	TINLEY PROMO ITEMS	-	15	-	700	-	0.00%
54025	SUPOENA FEES	880	413	-	200	-	0.00%
	<b>Total Fees</b>	<b>\$ 86,710</b>	<b>\$ 105,989</b>	<b>\$ 74,000</b>	<b>\$ 159,530</b>	<b>\$ 113,300</b>	<b>53.11%</b>

Account Number	Other Revenues	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
54040	COMMUNITY CENTER ACTIVITIES	\$ 5,857	\$ 5,701	\$ 7,000	\$ -	\$ 5,000	-28.57%
54050	DISCOVER TINLEY	16,628	-	15,000	-	-	-100.00%
54110	REBILLABLES	81,080	44,176	50,000	55,000	50,000	0.00%
54200	DONATIONS	9,140	2,050	6,000	210	6,000	0.00%
54310	LAND LEASE/RENTAL INCOME	161,065	165,734	173,800	175,000	179,159	3.08%
54990	CASH OVER/SHORT	(117)	(5)	-	100	-	0.00%
54995	PRIOR YRS CHECKS VOIDED	490	-	-	-	-	0.00%
54999	MISCELLANEOUS REVENUE	22,204	30,056	9,000	9,000	9,000	0.00%
	<b>Total Other Revenues</b>	<b>\$ 296,347</b>	<b>\$ 247,712</b>	<b>\$ 260,800</b>	<b>\$ 239,310</b>	<b>\$ 249,159</b>	<b>-4.46%</b>

Account Number	Interest	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
65700	INTEREST - I/P	\$ 357,257	\$ 474,716	\$ 350,000	\$ 240,000	\$ 240,000	-31.43%
65811	INTEREST - R/E TAX COOK	2,753	2,537	500	130	500	0.00%
65812	INTEREST - R/E TAX WILL	2,276	2,482	500	22	500	0.00%
65820	INTEREST - SALES TAX	14,561	12,011	12,000	6,600	12,000	0.00%
65899	INTEREST - MISCELLANEOUS	-	55	-	448	-	0.00%
	<b>Total Interest</b>	<b>\$ 376,847</b>	<b>\$ 491,801</b>	<b>\$ 363,000</b>	<b>\$ 247,200</b>	<b>\$ 253,000</b>	<b>-30.30%</b>

Account Number	Transfers	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
69012	TRANSFER FROM HOTEL/MOTEL	\$ 740,633	\$ 807,690	\$ 850,000	\$ 600,000	\$ 600,000	-29.41%
69017	TRANSFER FROM OPA TIF	500,000	-	-	-	-	0.00%
69019	TRANSFER FROM MAIN STREET SOUTH TIF	350,000	-	-	-	-	0.00%
69020	TRANSFER FROM STATE CAMPUS TIF	24,295	-	-	-	-	0.00%
69073	TRANSFER FROM TRAIN STATION O&M FUND	-	5,658	-	-	-	0.00%
	<b>Total Transfers</b>	<b>\$ 1,614,928</b>	<b>\$ 813,348</b>	<b>\$ 850,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>-29.41%</b>
	<b>TOTAL GENERAL FUND</b>	<b>\$ 55,708,489</b>	<b>\$ 55,559,563</b>	<b>\$ 57,608,250</b>	<b>\$ 55,101,439</b>	<b>\$ 54,983,392</b>	<b>-4.56%</b>

# MAYOR AND TRUSTEES

The Village of Tinley Park operates under the Village form of government with a Village President (Mayor) and six-member Board of Trustees. The Mayor and Board of Trustees are elected at large (from anywhere within the community, not by defined areas or wards) each for a four-year term on staggered cycles. Elections are held the first Tuesday in April of odd numbered years with the Mayor, Clerk, and three Trustees on one election date, and the remaining three Trustees on the following election date. Following a binding referendum, the Village President, Clerk, and Trustees elected on or after April 7, 2015 are limited to serve no more than three consecutive full four-year terms in the same office.

The Mayor is the presiding officer of the Board of Trustees. Together, the Mayor and Trustees serve as the policy-making body of the Village. They perform functions that include passing resolutions and ordinances, approving the expenditure of money, levying taxes, approving annexations, subdivisions, zoning and other land use regulations, and generally deciding on issues that affect the Village of Tinley Park. The Mayor, with the consent and approval of the Village Board, appoints Department Heads to direct the day to day activities of the respective operating departments. The Mayor and Trustees also appoint members to various Commissions that are advisory to the Village Board and assist in the operation of government.

## Department Goals

1. Market and support the Village's vision statement, to make Tinley Park a destination community in the region, embracing all walks of life through music and entertainment, vast resources and first-class services.

*Strategic Plan Goal B, D, & E*

2. Ensure public safety for all residents, with increased police efforts.

*Strategic Plan Goal A*

3. Attract new businesses and see down town re-development.

*Strategic Plan Goal C & D*

4. Continue to negotiate land purchase and work towards remediation of the Mental Health Center.

*Strategic Plan Goal D*

5. Explore new revenue sources.

*Strategic Plan Goal C, D, & E*

## Performance Measures

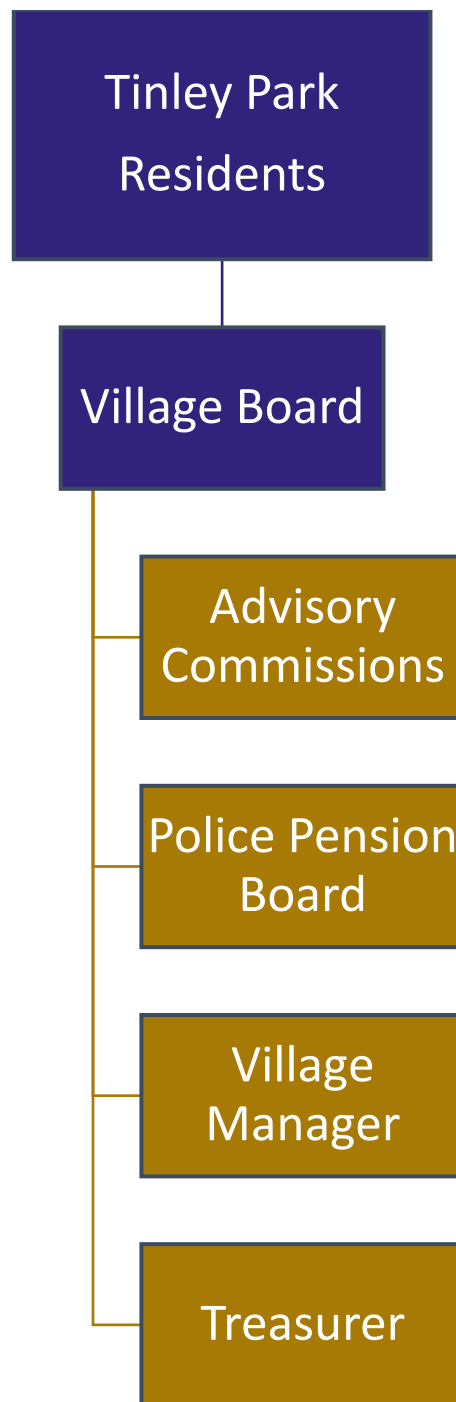
Maintain Partnerships with Intergovernmental agencies

Comply with the Open Meetings Act (OMA) for all Committee and Board Meetings

Expand community relations with schools, non-for-profits, religious organizations and residents to expand community safety

Benchmark	2020 Actual	2021 Est. Actual	2022 Budget
2	2	2	4
100%	100%	100%	100%
5	4	3	5

## FY 2022 Department Structure



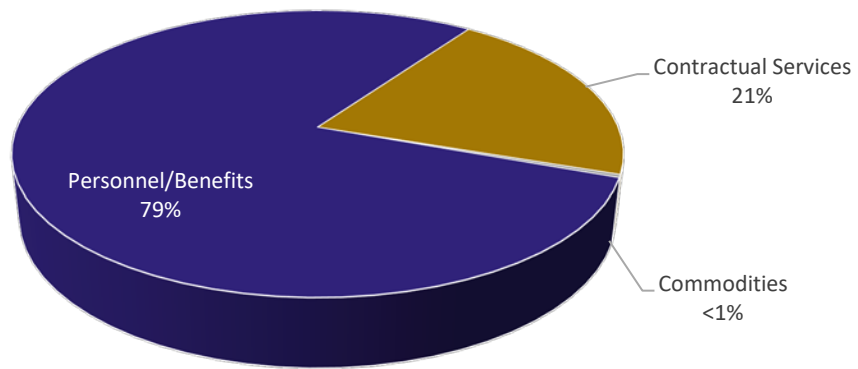
## 2022 Mayor and Trustees Budget Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$ 181,754	\$ 179,584	\$ 119,850	\$ 119,215	\$ 235,425	96.43%
Contractual Services	51,455	53,901	70,571	57,450	60,601	-14.13%
Commodities	1,161	1,056	1,500	350	1,000	-33.33%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 234,370</b>	<b>\$ 234,541</b>	<b>\$ 191,921</b>	<b>\$ 177,015</b>	<b>\$ 297,026</b>	<b>54.76%</b>

## 2022 Mayor and Trustees Variances > 10%

- Personnel and Benefits increased for additional employee.
- Contractual Services decreased in meetings and training.
- Commodities office supply budget decreased based on historical usage.

## Mayor & Trustee Expenditure Summary



## 2022 Mayor and Trustees Detail Budget

### Mayor and Trustees 01-11-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 158,072	\$ 159,716	\$ 110,000	\$ 110,000	\$ 182,000	65.45%
71127	PART TIME - NON-PENSIONABLE	-	324	-	-	-	0.00%
72120	TELEPHONE COMMUNICATIONS	2,825	3,792	4,860	3,500	4,860	0.00%
72127	MOBILE DATA COMMUNICATIONS	2,324	2,717	3,206	3,000	3,206	0.00%
72130	TRAVEL EXPENSE	-	60	250	25	250	0.00%
72170	MEETINGS & CONFERENCES	35	75	1,400	-	-	-100.00%
72220	RECEPTION & MEALS	865	3,177	4,000	500	1,000	-75.00%
72310	PRINTING	377	1,571	2,400	500	2,000	-16.67%
72430	EMPLOYEE HEALTH & LIFE	4,842	857	900	765	29,200	3144.44%
72446	EMPLOYMENT COSTS	296	389	500	-	500	0.00%
72480	FICA	12,059	12,244	8,450	8,450	13,975	65.38%
72485	IMRF	6,485	6,054	-	-	9,750	100.00%
72567	R&M- MOBILE DATA EQUIPMENT	40	-	-	-	-	0.00%
72655	SOFTWARE LICENSING & SUPPORT	4,587	4,542	4,925	4,925	5,985	21.52%
72720	DUES & SUBSCRIPTIONS	3,902	7,297	10,530	8,000	6,300	-40.17%
72790	OTHER CONTRACTUAL SVCS	36,500	30,670	39,000	37,000	37,000	-5.13%
73110	OFFICE SUPPLIES	1,161	1,056	1,500	350	1,000	-33.33%
	<b>Total Mayor/Trustee</b>	<b>\$ 234,370</b>	<b>\$ 234,541</b>	<b>\$ 191,921</b>	<b>\$ 177,015</b>	<b>\$ 297,026</b>	<b>54.76%</b>

# VILLAGE MANAGER

The Village Manager, with the help of an Assistant Village Manager and staff, carry out the Village Board's policies and oversees the daily operation of the Village business. The Office of the Village Manager is integral to pursuing the Village's Strategic Plan objectives. The Village Manager is appointed by the Mayor and the Board of Trustees. Department heads report to the Village Manager, who in turn reports and makes recommendation to the Village Board. Human Resources and Risk Management fall within the Village Manager's budget and its staff oversees all phases of human resource management.

## Department Goals

1. Provide effective and cost-efficient operation of day-to-day activities of the Village.  
*Strategic Plan Goal A, B, C, D & E*
2. Oversee the implementation of the Strategic Plan to enhance Village functions and quality of life for all residents.  
*Strategic Plan Goal A, B, C, D & E*
3. Continue to enhance utilization of technology and data analytics where possible to drive organizational decision-making, resource allocation, and process improvement.  
*Strategic Plan Goal B*
4. Ensure high levels of customer service through a highly motivated work force.  
*Strategic Plan Goal B*
5. Ensure all staff have the resources and tools they need to successfully complete their job duties.  
*Strategic Plan Goal B*

## Performance Measures

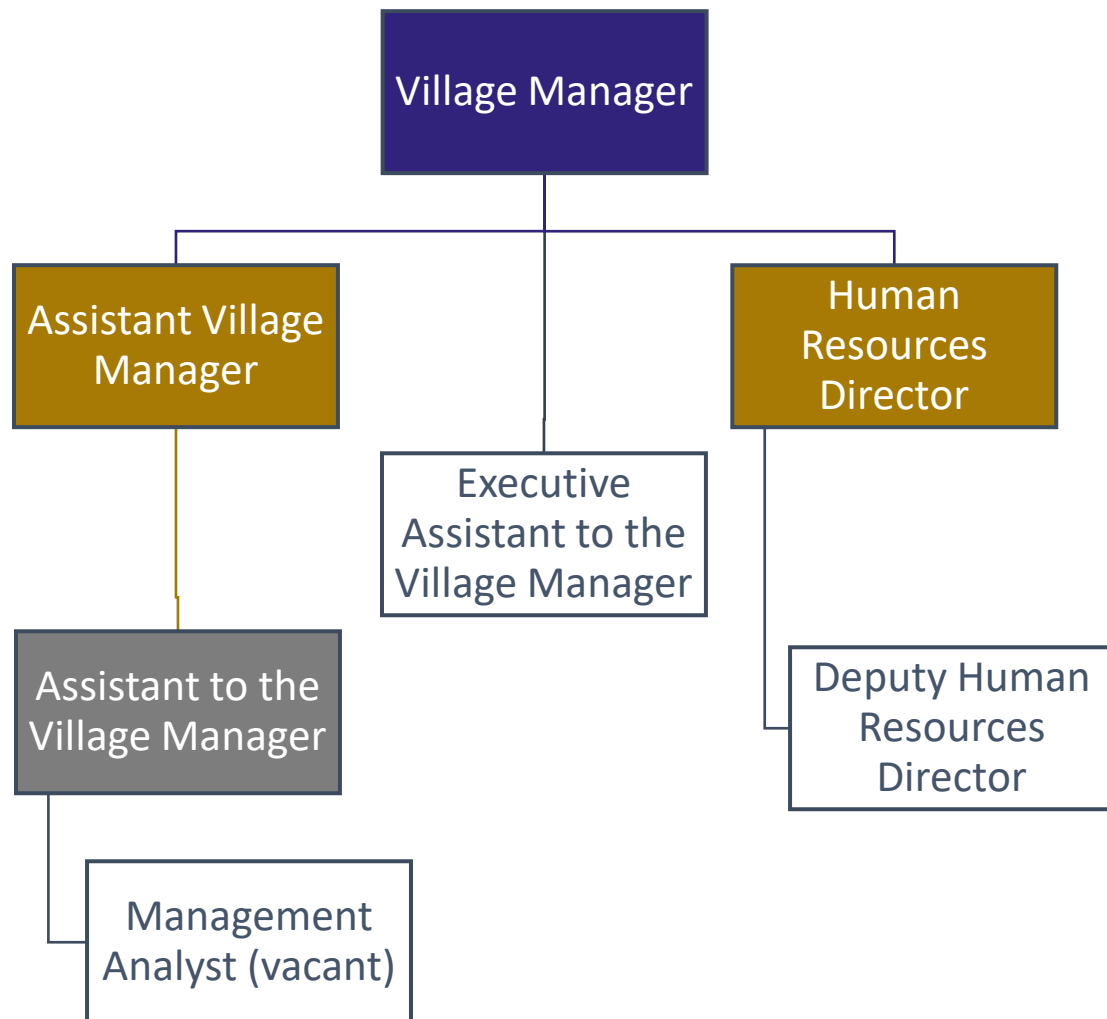
Implement Action Plan steps for Strategic Plan Goals for each Department

Average number of calendar days from posting of a recruitment to job offer

Provide online training resources to all employees & ensure compliance with required trainings

Benchmark	2020 Actual	2021 Est. Actual	2022 Budget
4	N/A	4	4
36	N/A	N/A	36
100%	N/A	99%	100%

## FY 2022 Department Structure



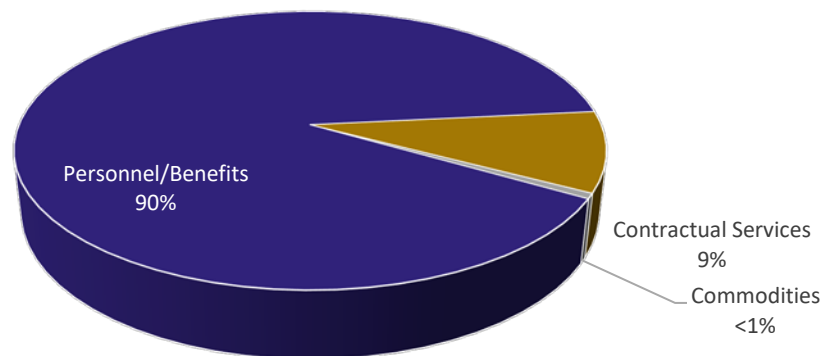
## 2022 Village Manager Budget Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$ 723,198	\$ 799,612	\$ 937,560	\$ 820,749	\$ 938,170	0.07%
Contractual Services	106,898	99,449	122,129	90,030	96,936	-20.63%
Commodities	7,276	5,134	5,400	4,200	6,400	18.52%
Equipment						0.00%
Capital Outlay						0.00%
<b>Total</b>	<b>\$ 837,372</b>	<b>\$ 904,195</b>	<b>\$ 1,065,089</b>	<b>\$ 914,979</b>	<b>\$ 1,041,506</b>	<b>-2.21%</b>

## 2022 Village Manager Variances > 10%

- Contractual Service decrease in conferences and training.
- Commodities increased for office supplies and telecommunications.

Village Manager Expenditure Summary



## 2022 Village Manager Detail Budget

### Village Managers Office 01-12-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 537,403	\$ 606,398	\$ 698,000	\$ 606,000	\$ 674,400	-3.38%
71112	OVERTIME	78	-	-	-	-	0.00%
71127	PART TIME HELP - NON-PENSIONABLE	1,780	519	-	3,949	-	0.00%
72120	TELEPHONE COMMUNICATIONS	1,565	1,534	3,000	6,000	6,250	108.33%
72127	MOBILE DATA COMMUNICATIONS	864	1,314	864	1,500	1,296	50.00%
72130	TRAVEL EXPENSE	997	315	1,000	60	1,000	0.00%
72140	TRAINING	1,880	345	9,000	2,000	5,000	-44.44%
72170	MEETINGS & CONFERENCES	3,458	5,082	4,850	1,000	1,000	-79.38%
72220	RECEPTION & MEALS	2,350	2,156	2,000	750	1,000	-50.00%
72430	EMPLOYEE HEALTH & LIFE	68,678	70,676	85,000	82,500	115,000	35.29%
72435	POST EMPLOYMENT BENEFITS	1,209	1,305	1,440	2,100	1,620	12.50%
72446	EMPLOYMENT COSTS	4,545	-	1,500	2,700	1,500	0.00%
72447	EMPLOYEE ASST PROG SSMMA	12,746	12,746	13,200	12,690	13,200	0.00%
72449	EMPLOYEE BENEFITS CAFETERIA PLAN ADMIN	2,755	2,576	3,000	3,000	3,000	0.00%
72480	FICA	36,920	42,213	53,765	38,000	51,600	-4.03%
72485	IMRF	69,830	75,925	94,855	82,500	91,050	-4.01%
72540	R & M MOTOR VEHICLES	1,743	1,449	2,000	1,200	2,000	0.00%
72565	R&M - COMPUTER EQUIPMENT	517	17	500	-	500	0.00%
72655	SOFTWARE LICENSING & SUPPORT	9,144	9,370	20,630	20,630	21,505	4.24%
72720	DUES & SUBSCRIPTIONS	42,002	38,231	40,085	41,000	42,185	5.24%
72790	OTHER CONTRACTUAL SERVICES	29,632	26,890	23,000	1,200	-	-100.00%
72974	EMPLOYEE RECOGNITIONS	-	-	2,000	2,000	2,000	0.00%
73110	OFFICE SUPPLIES	3,162	1,302	1,000	1,500	2,000	100.00%
73530	GASOLINE	4,114	3,832	4,000	2,500	4,000	0.00%
73870	OTHER OPERATING SUPPLIES	-	-	400	200	400	0.00%
	<b>Total Village Manager</b>	<b>\$ 837,372</b>	<b>\$ 904,195</b>	<b>\$ 1,065,089</b>	<b>\$ 914,979</b>	<b>\$ 1,041,506</b>	<b>-2.21%</b>

# CLERKS DEPARTMENT

The Village Clerk's Office is the official record keeper for the Village of Tinley Park including the minutes of the Village Board meetings and other documents approved at such meetings. The Clerk is also custodian of the Village Seal. The responsibilities of the Village Clerk are largely defined by State Statutes and the Village Municipal Code. These responsibilities include record keeping, transcribing Board minutes, acting as deputy registrar for the Cook and Will County Clerks, filing of all official documents with the counties, processing Freedom of Information Act (FOIA) requests, publishing bid notices, presiding over bid openings, publishing all ordinances passed by the Village Board. The Village Clerk is an elected position for a four- year term, subject to term limits as discussed under the Mayor & Trustee's budget section. A Deputy Clerk is appointed by the Village Clerk.

## Department Goals

1. To continue to expand citizen communication with Village Board and Staff through Village Board Agenda Citizen Participation Portal.  
*Strategic Plan Goal B & E*
2. To continue to make early voting available to the Village's Cook County Residents by being a Cook County Early Voting site.  
*Strategic Plan Goal E*
3. To continue to update and expand the electronic filing system by means of OnBase Document Management.  
*Strategic Plan Goal B*
4. To provide service to residents and staff in their request for information pertaining to documents, Village activities, and Village services and maintain a high level of customer service.  
*Strategic Plan Goal B & E*

## Performance Measures

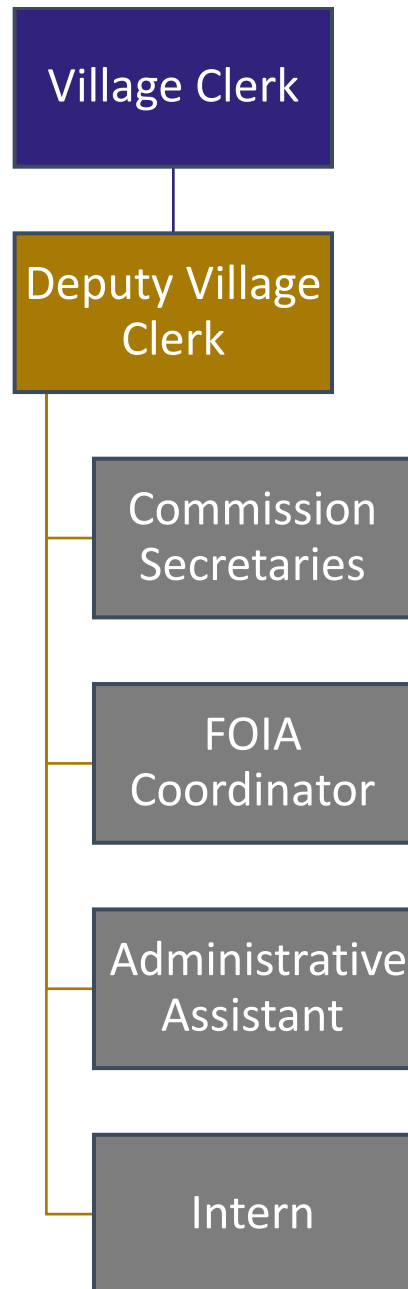
Freedom of Information Act (FOIA) requests processed within statutory response time

Public Meeting Agenda posted prior to public meeting

Meeting minutes prepared within 14 days of meeting

Benchmark	2020 Actual	2021 Estimated Actual	2022 Budget
95%	100%	100%	95%
100%	100%	100%	100%
14 days or less	100%	100%	100%

## FY 2022 Village Clerk Department Structure



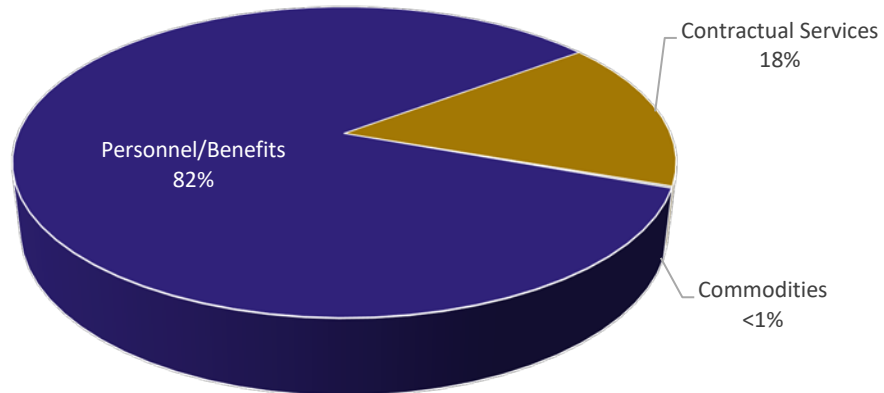
## 2022 Village Clerk Department Budget Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$ 570,377	\$ 369,356	\$ 403,260	\$ 326,350	\$ 365,320	9.41%
Contractual Services	50,005	49,139	92,061	68,108	81,026	-11.99%
Commodities	2,784	1,984	3,000	1,500	1,000	-66.67%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 623,166</b>	<b>\$ 420,479</b>	<b>\$ 498,321</b>	<b>\$ 395,958</b>	<b>\$ 447,346</b>	<b>-10.23%</b>

## 2022 Village Clerk Department Variances > 10%

- Contractual service increases directly correlate to the frequency of which the Village is codifying ordinances and the associated costs.
- Commodities decreased for postage and office supplies line items.

Clerk Expenditure Summary



## 2022 Village Clerk Department Detail Budget

### Village Clerk Department 01-13-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 351,828	\$ 253,237	\$ 253,000	\$ 235,500	\$ 257,000	1.58%
71112	OVERTIME	243	206	-	50	-	0.00%
71125	PART TIME HELP - PENSIONABLE	53,602	9,861	-	-	-	0.00%
71127	PART TIME HELP - NON-PENSIONABLE	26,338	11,555	30,000	-	-	-100.00%
72110	POSTAGE	2,884	1,546	1,500	900	1,500	0.00%
72120	TELEPHONE COMMUNICATIONS	1,336	838	1,200	1,035	1,100	-8.33%
72127	MOBILE DATA COMMUNICATIONS	766	756	456	435	456	0.00%
72140	TRAINING	907	-	3,500	-	1,000	-71.43%
72170	MEETINGS & CONFERENCES	246	25	1,200	200	500	-58.33%
72220	RECEPTION & MEALS	144	-	1,500	15	-	-100.00%
72310	PRINTING	1,900	2,063	2,400	1,500	2,400	0.00%
72330	LEGAL NOTICES & ADVERTISING	461	234	500	300	500	0.00%
72430	EMPLOYEE HEALTH & LIFE	53,332	40,261	60,000	41,600	50,000	-16.67%
72435	POST EMPLOYMENT BENEFITS	2,554	2,558	2,760	2,700	3,120	13.04%
72446	EMPLOYMENT COSTS	579	1,466	500	-	500	0.00%
72480	FICA	32,533	20,550	22,000	17,500	19,700	-10.45%
72485	IMRF	49,368	29,662	35,000	29,000	35,000	0.00%
72565	R&M - COMPUTER EQUIPMENT	1,395	751	-	-	-	0.00%
72650	CONTRACT SERVICE - TECHNOLOGY	3,237	3,847	10,400	10,000	10,400	0.00%
72655	SOFTWARE LICENSING & SUPPORT	30,945	31,229	49,155	48,000	52,055	5.90%
72720	DUES & SUBSCRIPTIONS	530	285	1,500	1,200	615	-59.00%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	-	-	-	517	-	0.00%
72790	OTHER CONTRACTUAL SVCS	-	-	500	506	500	0.00%
72791	CODIFICATION	5,254	7,565	18,000	3,500	10,000	-44.44%
72985	PROMOTIONAL ITEMS	-	-	250	-	-	-100.00%
73110	OFFICE SUPPLIES	2,784	1,984	3,000	1,500	1,000	-66.67%
	<b>Total Village Clerk</b>	<b>\$ 623,166</b>	<b>\$ 420,479</b>	<b>\$ 498,321</b>	<b>\$ 395,958</b>	<b>\$ 447,346</b>	<b>-10.23%</b>

# GENERAL OVERHEAD

General Overhead includes those administrative expenses of the Village that are not attributed to any one specific department. Some of the larger expenses in this area are the costs for general liability insurance and professional services rendered for legal, auditing, and actuarial services. There is no permanent staffing in the Overhead Department and personnel expenses reflect Village-wide benefits for unemployment insurance and any additional IMRF payments.

## Department Goals

1. Annually review Village-wide insurance plans, such as plans related to any arising liability the Village may incur, as well as plans covering the physical health of its employees.

*Strategic Plan Goal B*

2. Provide independent auditors with thorough and useful information to ensure the full audit is completed in a timely manner which serves to benefit the Village, its employees, and its residents.

*Strategic Plan Goal B*

3. Continue to monitor expenses for services coded through the General Overhead division (i.e. bank, legal, audit, and appraisal fees) to ensure all increases and decreases are tracked appropriately and reflected in current and future years.

*Strategic Plan Goal B*

## Performance Measures

Quarterly review of liability claims

Employee Recognition Programs

Review major contractual services

Benchmark	2020 Actual	2021 Est. Actual	2022 Budget
4	3	3	4
2	1	1	2
5	5	5	5

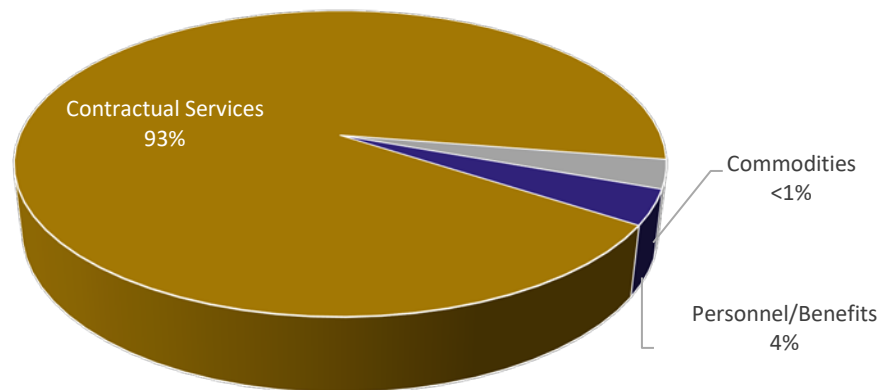
### FY 2022 General Overhead Department Budget Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$ 17,317	\$ 15,382	\$ 92,880	\$ 15,000	\$ 95,000	2.28%
Contractual Services	2,359,537	1,648,628	2,246,070	1,807,090	2,411,935	7.38%
Commodities	80,124	70,739	85,350	42,750	78,350	-8.20%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 2,456,978</b>	<b>\$ 1,734,749</b>	<b>\$ 2,424,300</b>	<b>\$ 1,864,840</b>	<b>\$ 2,585,285</b>	<b>6.64%</b>

### 2022 General Overhead Department Variances > 10%

- None

Overhead Expenditure Summary



## 2022 General Overhead Department Detail Budget

### General Overhead 01-14-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72110	POSTAGE	\$ 7,340	\$ 15,373	\$ 13,500	\$ 10,740	\$ 13,400	-0.74%
72120	TELEPHONE COMMUNICATIONS	17,826	4,002	16,000	14,000	15,700	-1.88%
72125	INTERNET COMMUNICATIONS	19,485	19,105	21,320	17,650	19,000	-10.88%
72220	RECEPTIONS AND MEALS	-	351	250	-	-	-100.00%
72310	PRINTING	3,221	4,263	9,000	5,000	6,350	-29.44%
72315	BANK CHARGES	9,730	11,952	13,200	9,600	12,320	-6.67%
72330	LEGAL NOTICES & ADVERTISING	4,432	4,749	10,000	4,500	7,000	-30.00%
72355	RECORDING FEES	1,066	2,745	5,000	3,500	3,500	-30.00%
72357	PROPERTY TAXES	7,713	14,433	15,000	2,000	15,000	0.00%
72421	LIABILITY INSURANCE	599,768	560,722	620,000	570,000	645,440	4.10%
72436	IMRF ACCELERATED PAYMENTS	12,124	-	50,000	-	50,000	0.00%
72445	UNEMPLOYMENT COMP	4,789	14,882	40,000	15,000	40,000	0.00%
72446	EMPLOYMENT COSTS	404	500	-	-	5,000	100.00%
72447	EMPLOYEE ASST PROG SSMMA	-	-	2,880	-	-	-100.00%
72540	R & M - MOTOR VEHICLES	157	326	1,000	500	750	-25.00%
72541	INSURANCE DEDUCTIBLE	237,275	112,975	200,000	30,000	200,000	0.00%
72542	INSURANCE DEDUCTIBLE-IPMG	-	142,851	250,000	360,000	300,000	20.00%
72720	DUES & SUBSCRIPTIONS	6,271	3,943	7,500	4,300	4,775	-36.33%
72750	SERVICE CONTRACTS	5,628	9,353	6,200	3,800	5,000	-19.35%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	48,906	-	10,000	-	-	-100.00%
72790	OTHER CONTRACTUAL SVCS	22,865	19,690	12,500	53,000	7,100	-43.20%
72840	ENGINEERING (REBILLABLE)	23,602	26,011	20,000	20,000	20,000	0.00%
72842	APPRAISAL SERVICES	-	-	5,000	500	5,000	0.00%
72845	AUDIT SERVICES	21,380	18,485	27,000	20,000	21,400	-20.74%
72848	IL S.P. FINGERPRINT FEES	2,446	1,836	5,350	500	5,350	0.00%
72850	LEGAL SERVICES	1,166,551	549,782	800,000	560,000	950,000	18.75%
72851	ACTUARIAL SERVICES	7,897	13,968	16,500	13,200	14,000	-15.15%
72855	LEGAL - LABOR RELATED	84,009	70,738	100,000	80,000	100,000	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72876	ADMIN CT HEARING OFFICER	17,648	14,576	30,000	10,000	26,400	-12.00%
72952	FIREWORKS	12,500	15,000	15,000	7,500	7,500	-50.00%
72974	EMPLOYEE RECOGNITIONS	8,578	5,846	8,000	1,000	1,000	-87.50%
72975	VOLUNTEER APPRECIATION	3,262	3,500	3,500	4,500	1,000	-71.43%
72985	HEALTH SRVC PROGRAMS	1,625	2,053	5,250	1,300	4,950	-5.71%
72991	EXCHANGE	18,356	-	-	-	-	0.00%
73110	OFFICE SUPPLIES	5,452	5,334	9,000	5,000	8,000	-11.11%
73115	CONFECTIONARY SUPPLIES	4,223	3,235	5,200	3,700	4,850	-6.73%
73210	ITEMS FOR RESALE	11,897	1,236	700	300	850	21.43%
73531	FUEL SUPPLIED (SD 140)	56,262	54,406	65,000	30,000	60,000	-7.69%
73532	FUEL SUPPLIED - TP LIB	988	1,633	2,400	350	2,100	-12.50%
73533	FUEL SUPPLIED (SD 145)	-	48	550	100	550	0.00%
73870	OTHER OPERATING SUPPLIES	267	1,734	2,000	2,000	2,000	0.00%
78099	NSF/ BAD DEBTS	10	-	500	-	-	-100.00%
79000	REFUNDS/OP/CRIME FREE HOUSING	150	250	-	-	-	0.00%
79010	REFUNDS - BUSINESS LIC	845	880	-	900	-	0.00%
79015	REFUNDS - BUILD PERMIT	30	100	-	250	-	0.00%
79099	REFUNDS - MISCELLANEOUS	-	1,883	-	150	-	0.00%
	<b>Total General Overhead</b>	<b>\$ 2,456,978</b>	<b>\$ 1,734,749</b>	<b>\$ 2,424,300</b>	<b>\$ 1,864,840</b>	<b>\$ 2,585,285</b>	<b>6.64%</b>

# FINANCE DEPARTMENT

The Finance Department is responsible to the Mayor and Village Board for the sound fiscal management and integrity of the accounting system in the administration, development and monitoring of the operating and capital budgets. Finance represents the backbone of the Village operations. Finance also assists the public and citizen groups with information requests and to make recommendations to the Village Manager, Mayor, and Village Board on financial and budgetary policies.

## Department Goals

1. Provide professional and timely service to Village of Tinley Park departments in the areas of cash disbursements, budgeting, purchasing, payroll, and other areas of financial management.

*Strategic Plan Goal B*

2. Enhance Internal and quality control over accounting processes.

*Strategic Plan Goal B*

3. Produce high quality financial documents for internal and external use.

*Strategic Plan Goal B*

## Performance Measures

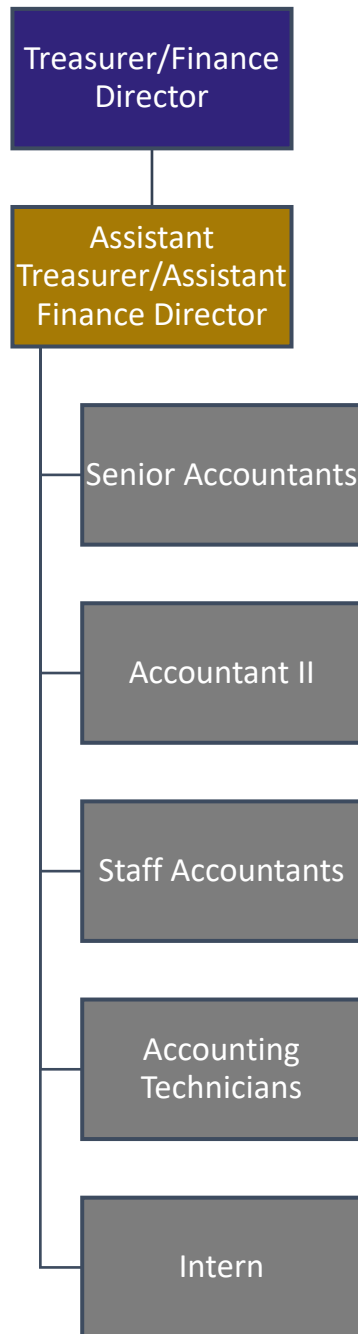
Monthly financial report to Village Board by 15th of following month

Monthly budget report to department directors by the 15th of the following month

Prepare financial documents that qualify for GFOA award program

Benchmark	2020 Actual	2021 Est Actual	2022 Budget
12	7	6	12
12	8	6	12
3	3	3	3

## FY 2022 Department Structure



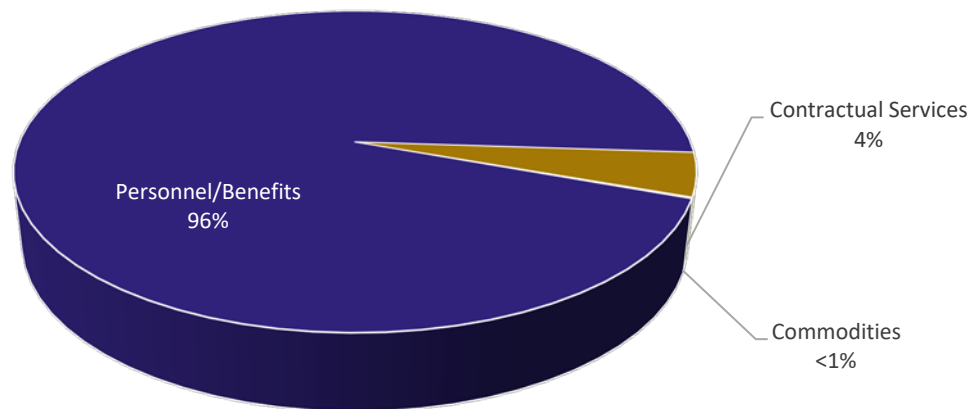
## 2022 Finance Department Budget Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$924,598	\$1,263,774	\$1,687,000	\$1,228,200	\$1,710,950	1.42%
Contractual Services	41,623	40,906	104,570	37,360	78,385	-25.04%
Commodities	1,517	2,835	2,400	2,150	2,400	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$967,738</b>	<b>\$1,307,515</b>	<b>\$1,793,970</b>	<b>\$1,267,710</b>	<b>\$1,791,735</b>	<b>-0.12%</b>

## 2022 Finance Department Variances > 10%

- Contractual Services decreases are attributed to a reduction in temporary staffing budget and follow-up services related to fraud assessment.

Finance Expenditure Summary



## 2022 Finance Department Detail Budget

### Finance Department 01-15-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 591,781	\$ 755,973	\$ 954,000	\$ 735,000	\$ 985,000	3.25%
71112	OVERTIME	-	509	1,000	200	-	-100.00%
71125	PART TIME HELP - PENSIONABLE	98,065	156,797	213,000	145,000	213,000	0.00%
71127	PART TIME HELP - NON-PENSIONABLE	5,908	7,067	25,000	-	10,000	-60.00%
72120	TELEPHONE COMMUNICATIONS	1,057	862	1,780	1,500	1,700	-4.49%
72127	MOBILE DATA COMMUNICATIONS	-	57	-	310	450	100.00%
72130	TRAVEL EXPENSES	3,889	192	400	350	-	-100.00%
72140	TRAINING	3,032	364	3,100	300	1,500	-51.61%
72150	MEDICAL EXAMS/PHYSICALS	-	183	200	-	300	50.00%
72170	MEETINGS & CONFERENCES	6,048	7,926	15,670	500	2,000	-87.24%
72220	RECEPTION & MEALS	769	700	1,450	1,000	1,750	20.69%
72310	PRINTING	-	-	-	-	1,400	100.00%
72430	EMPLOYEE HEALTH & LIFE	87,663	161,399	236,000	160,000	242,000	2.54%
72435	POST EMPLOYMENT BENEFITS	-	-	5,000	-	5,200	4.00%
72446	EMPLOYMENT COSTS	1,829	1,518	1,500	-	1,500	0.00%
72480	FICA	50,436	67,148	91,500	70,000	92,500	1.09%
72485	IMRF	88,916	113,363	160,000	118,000	161,750	1.09%
72565	R&M - COMPUTER EQUIPMENT	-	45	-	-	-	0.00%
72655	SOFTWARE LICENSING & SUPPORT	20,898	24,823	30,555	27,500	27,755	-9.16%
72720	DUES & SUBSCRIPTIONS	5,930	4,660	6,415	5,900	6,530	1.79%
72790	OTHER CONTRACTUAL SERV	-	1,094	45,000	-	35,000	-22.22%
73110	OFFICE SUPPLIES	1,353	2,488	2,000	2,000	2,000	0.00%
73590	BOOKS, MANUALS, REFERENCE	-	347	400	150	400	0.00%
73870	OTHER OPERATING SUPPLIES	164	-	-	-	-	0.00%
	<b>Total Finance</b>	<b>\$ 967,738</b>	<b>\$ 1,307,515</b>	<b>\$ 1,793,970</b>	<b>\$ 1,267,710</b>	<b>\$ 1,791,735</b>	<b>-0.12%</b>

# INFORMATION TECHNOLOGY DEPARTMENT

Information Technology (IT) became a separate department of the Village in FY2019. Prior to this change, it reported to the Treasurer and was included within the Finance Department. IT coordinates a wide range of computer support services and functions for all Village departments, including the installation and management of computer hardware and software.

## Department Goals

1. Provide day-to-day oversight of the Village computer information systems, including all operations, reporting, performance analysis, planning, security administration, technical support and accessibility.  
*Strategic Plan Goal B*
2. Implement new software applications, while simultaneously maintaining and upgrading existing applications, to provide enhanced tools for Village employees and residents.  
*Strategic Plan Goal B & E*
3. Implement and upgrade the Village's Information Technology long-range plans including infrastructure, cyber security, and disaster recovery.  
*Strategic Plan Goal A & B*
4. Interact with Village departments to assure their computer needs are met. These needs include technical support, training, analysis of new software and hardware technologies and upgrades of existing systems to provide efficiencies to Village operations.  
*Strategic Plan Goal B*
5. Planning and researching of new technologies that can be utilized in empowering employees and residents with the tools that will enable the Village to be more efficient and responsive to community needs.  
*Strategic Plan Goal B*

## Performance Measures

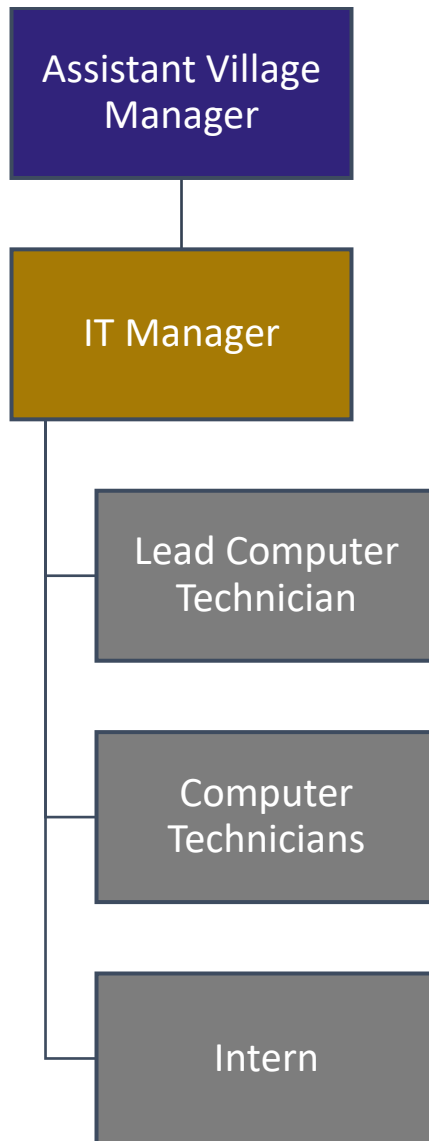
Annually review infrastructure, cyber security, and disaster recovery plans

Meet with dept. directors annually to assess technical support, training, hardware and software needs

Upgrades and implementations delivered per project timeline

Benchmark	2020 Actual	2021 Est. Actual	2022 Budget
3	3	3	3
6	3	6	6
90%	90%	50%	90%

## FY 2022 Department Structure



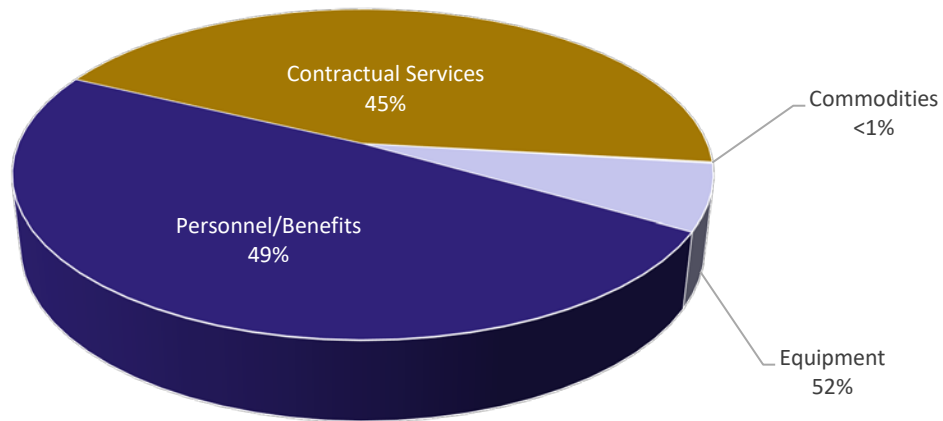
## 2022 Information Technology Department Budget Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$557,777	\$404,358	\$639,000	\$370,700	\$660,925	3.43%
Contractual Services	211,374	327,980	559,082	456,482	604,307	8.09%
Commodities	268	212	1,750	800	1,750	0.00%
Equipment	-	58,338	105,000	55,000	86,700	-17.43%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$769,419</b>	<b>\$790,888</b>	<b>\$1,304,832</b>	<b>\$882,982</b>	<b>\$1,353,682</b>	<b>3.74%</b>

## 2022 Information Technology Department Variances > 10%

- The Computer Equipment budget has been reduced as part of a conscious effort to curb expenses.

IT Expenditure Summary



## 2022 Information Technology Department Detail Budget

### Information Technology Department 01-16-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 390,000	\$ 283,185	\$ 427,000	\$ 250,000	\$ 433,000	1.41%
71127	PART TIME - NON-PENSIONABLE	-	6,189	14,000	13,000	17,000	21.43%
72120	TELEPHONE COMMUNICATIONS	4,029	6,169	6,980	3,980	7,640	9.46%
72127	MOBILE DATA COMMUNICATIONS	756	983	1,880	1,880	1,880	0.00%
72130	TRAVEL EXPENSES	1,813	-	2,500	500	500	-80.00%
72140	TRAINING	8,104	6,635	14,900	3,000	6,500	-56.38%
72170	MEETINGS & CONFERENCES	1,099	-	1,500	250	250	-83.33%
72220	RECEPTION & MEALS	-	-	200	500	200	0.00%
72430	EMPLOYEE HEALTH & LIFE	88,813	57,301	105,000	50,000	106,000	0.95%
72435	POST EMPLOYMENT BENEFITS	-	-	-	4,200	11,000	100.00%
72446	EMPLOYMENT COSTS	-	1,543	1,000	1,000	1,000	0.00%
72480	FICA	28,690	21,416	34,000	19,500	34,425	1.25%
72485	IMRF	50,274	34,724	58,000	33,000	58,500	0.86%
72540	R & M - MOTOR VEHICLES	-	18	1,000	-	200	-80.00%
72565	R&M - COMPUTER EQUIPMENT	4,558	6,262	5,000	5,000	13,000	160.00%
72567	R&M- MOBILE DATA EQUIPMENT	-	26	500	500	500	0.00%
72650	CONTRACT SERVICE - TECHNOLOGY	40,465	57,491	126,300	63,150	172,104	36.27%
72652	CONTRACT SERVICE - GIS	108,879	110,872	116,174	116,174	119,435	2.81%
72655	SOFTWARE LICENSING & SUPPORT	41,671	79,128	169,048	169,048	196,238	16.08%
72720	DUES & SUBSCRIPTIONS	-	300	1,100	500	500	-54.55%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	-	55,150	92,000	92,000	85,360	-7.22%
72790	OTHER CONTRACTUAL SERV	-	4,946	20,000	-	-	-100.00%
73110	OFFICE SUPPLIES	217	162	500	300	500	0.00%
73590	BOOKS, MANUALS, REFERENCE	-	-	250	-	250	0.00%
73870	OTHER OPERATING SUPPLIES	51	50	1,000	500	1,000	0.00%
74128	COMPUTER EQUIPMENT	-	58,338	105,000	55,000	86,700	-17.43%
	<b>Total Information Technology</b>	<b>\$ 769,419</b>	<b>\$ 790,888</b>	<b>\$ 1,304,832</b>	<b>\$ 882,982</b>	<b>\$ 1,353,682</b>	<b>3.74%</b>

# POLICE DEPARTMENT

The members of the Tinley Park Police Department, in partnership with the community, are dedicated to providing professional police services. They are committed to serve with integrity and compassion, and strive to improve the quality of life within the community of Tinley Park.

## Department Goals

1. Enhance public safety networking with the community we serve. Continue with Community Engagement events, i.e., Coffee with a cop, Seniors and Law Enforcement Together (SALT), Citizen's Police Academy, Citizen's Police Academy Alumni Association, as well as other Village sponsored events.

*Strategic Plan Goal A*

2. Focus on officer wellness issues to ensure that the officer is better suited to serve the public. Develop a Peer Support Program to assist officers and other employees with personal and/or professional issues.

*Strategic Plan Goal B*

3. Continue implementation of a plan to increase unobligated time for patrol officers to allow for more community engagement. Increased staffing will allow officers more unobligated time. Additional unobligated time will allow officers to increase Community Engagement.

*Strategic Plan Goal A*

4. Promote technology, research, training and development to support enhanced safety services. New technology like the scheduling software will alleviate staffing conflicts and improve the overall efficiency of the department.

*Strategic Plan Goal A*

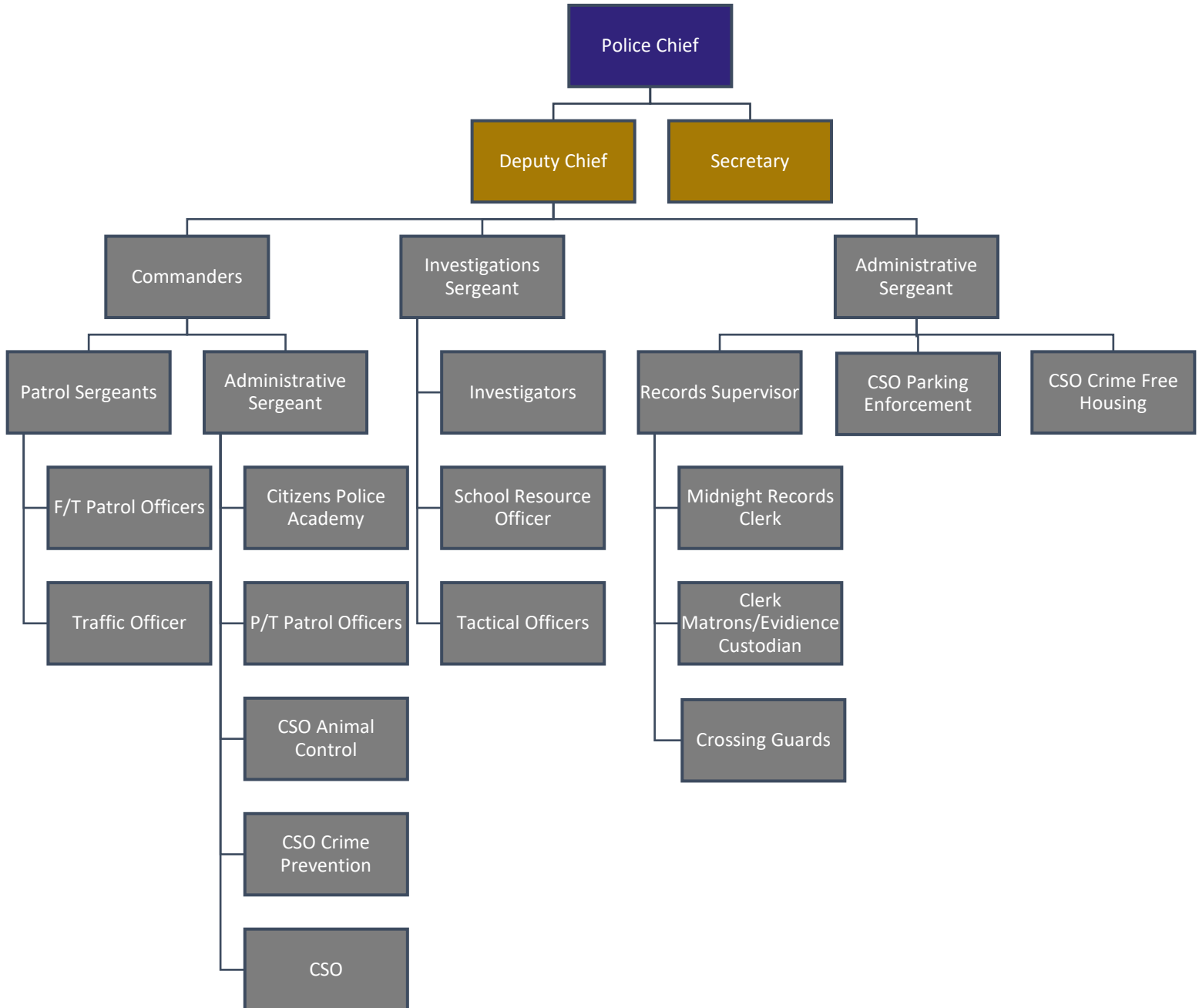
## Performance Measures

Training hours per officer (in excess of state mandated training)

Host special events throughout community and schools

Benchmark	2020 Actual	2021 Estimated Actual	2022 Budget
40	40	10	40
12	12	0	16

## FY 2022 Police Department Structure



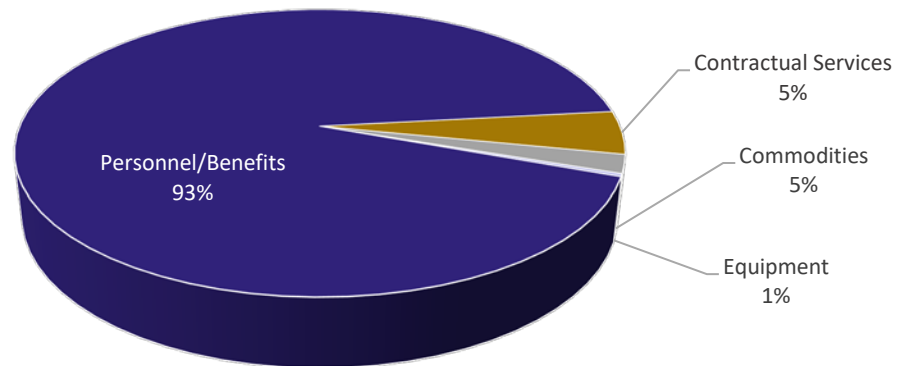
### FY 2022 Police Department Budget Summary

<b>Expenditure Summary</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Est. Actual</b>	<b>2022 Budget</b>	<b>% Change FY22 - FY21</b>
Personnel/Benefits	\$13,548,300	\$14,241,632	\$16,748,850	\$13,615,200	\$15,798,350	-5.68%
Contractual Services	645,922	677,692	866,600	691,674	829,483	-4.28%
Commodities	313,796	360,718	397,445	294,140	354,087	-10.91%
Equipment	13,772	17,769	48,500	48,007	56,970	17.46%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$14,521,790</b>	<b>\$15,297,811</b>	<b>\$18,061,395</b>	<b>\$14,649,021</b>	<b>\$17,038,890</b>	<b>-5.66%</b>

### FY 2022 Police Department Variances > 10%

- Commodities reduction is related to new software licensing.
- Equipment increase is the addition of line items for portable radios and tasers.

Police Expenditure Summary



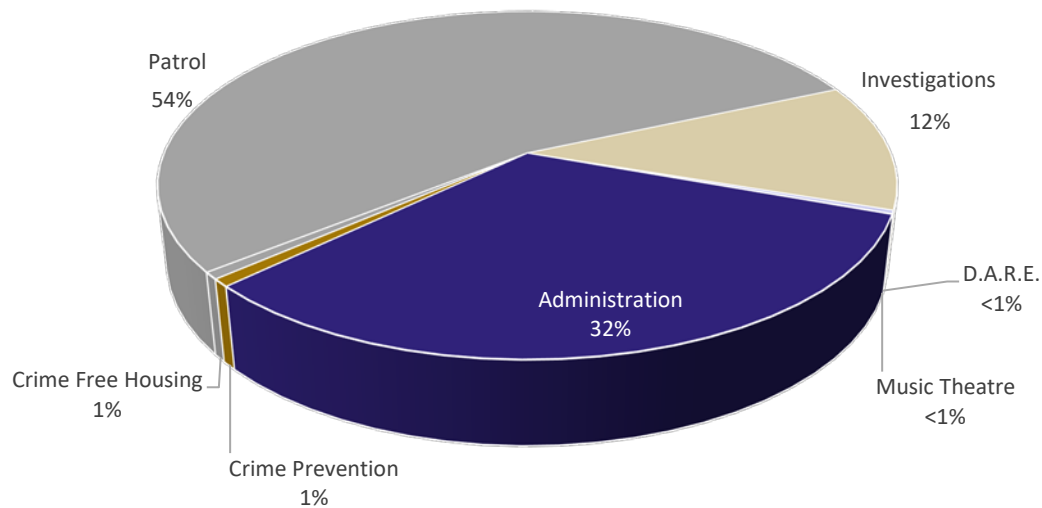
## FY 2022 Police Department Divisions

The Police Department operations are broken down into seven divisional areas. Those divisions are Administration, Crime Prevention, Crime Free Housing, Patrol, Investigations, D.A.R.E., and Music Theatre. The line item budget for the police department will be provided by division.

## FY 2022 Police Department Budget Summary by Division

<b>Expenditure Summary</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Est Actual</b>	<b>2022 Budget</b>	<b>% Change FY22 - FY 21</b>
Administration	\$4,413,181	\$4,585,570	\$5,579,454	\$4,568,493	\$5,499,875	-1.43%
Crime Prevention	104,035	113,178	140,505	103,305	123,180	-12.33%
Crime Free Housing	94,871	94,916	115,505	97,480	111,310	-3.63%
Patrol	7,867,355	8,352,666	9,474,826	8,202,607	9,223,355	-2.65%
Investigations	1,537,835	1,575,620	2,043,825	1,677,056	2,019,890	-1.17%
D.A.R.E.	52,054	57,791	61,830	80	51,830	-16.17%
Music Theatre	452,459	518,070	645,450	-	9,450	-98.54%
<b>Total</b>	<b>\$14,521,790</b>	<b>\$15,297,811</b>	<b>\$18,061,395</b>	<b>\$14,649,021</b>	<b>\$17,038,890</b>	<b>-5.66%</b>

Police Department Expenditure by Division



## 2022 Police Department Detail Budget

### Police Department- Administration 01-17-205

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 1,704,141	\$ 1,898,077	\$ 2,195,000	\$ 1,850,000	\$ 2,202,000	0.32%
71112	OVERTIME	35,683	42,278	45,000	18,000	27,000	-40.00%
71121	SALARIES - ADMIN	603,470	632,566	725,000	635,000	728,000	0.41%
71125	PART TIME HELP - PENSIONABLE	202,313	172,866	274,000	235,000	264,000	-3.65%
71127	PART TIME HELP - NON-PENSIONABLE	825	-	1,000	200	1,000	0.00%
71130	WAGES - CROSSING GUARDS	175,259	171,621	227,000	180,000	227,000	0.00%
72110	POSTAGE	6,110	4,873	9,000	4,500	7,500	-16.67%
72120	TELEPHONE COMMUNICATIONS	56,837	62,454	75,200	72,000	68,700	-8.64%
72122	WIRELESS FIRE ALARM	660	660	825	660	660	-20.00%
72125	PAGERS	1,725	822	-	875	-	0.00%
72127	MOBILE DATA COMMUNICATIONS	976	4,640	6,910	5,200	5,126	-25.82%
72130	TRAVEL EXPENSE	1,096	777	500	183	300	-40.00%
72140	TRAINING	7,178	21,259	14,200	4,000	12,700	-10.56%
72143	TUITION REIMBURSEMENT	-	-	1,000	-	-	-100.00%
72170	MEETINGS & CONFERENCES	23,886	12,304	22,060	2,000	4,395	-80.08%
72220	RECEPTION & MEALS	2,204	2,366	2,950	1,800	2,950	0.00%
72310	PRINTING	8,541	11,764	13,600	6,000	10,550	-22.43%
72345	MICROFILM/DIGITAL IMAGING	3,180	5,547	5,500	4,100	5,500	0.00%
72430	EMPLOYEE HEALTH & LIFE	481,320	471,733	607,000	440,000	608,000	0.16%
72435	POST EMPLOYMENT BENEFITS	324,343	301,603	432,000	330,000	425,000	-1.62%
72446	EMPLOYMENT COSTS	6,498	3,496	5,000	1,500	5,000	0.00%
72480	FICA/MEDICARE	107,492	101,745	131,000	110,000	127,500	-2.67%
72485	IMRF	103,774	103,278	172,800	120,000	138,000	-20.14%
72517	CABLE SERVICES	540	564	420	650	660	57.14%
72530	R&M-MACHNERY & EQUIPMENT	571	2,179	7,100	5,000	2,100	-70.42%
72540	R&M-MOTOR VEHICLES	85,102	91,999	75,000	75,000	75,000	0.00%
72550	R&M-RADIOS	3,809	3,592	6,580	6,580	5,500	-16.41%
72565	R&M - COMPUTER EQUIPMENT	2,310	470	2,500	750	1,500	-40.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72631	RENT - ANTENNA SITE	-	11,634	4,504	4,504	4,729	5.00%
72655	SOFTWARE LICENSING & SUPPORT	80,463	80,107	92,050	91,000	125,900	36.77%
72710	TOWEL & LAUNDRY SERVICE	552	275	1,000	211	-	-100.00%
72720	DUES & SUBSCRIPTIONS	94,581	13,816	22,315	20,000	19,665	-11.88%
72750	SERVICE CONTRACTS	25,388	103,353	108,200	108,200	110,200	1.85%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	-	3,296	6,000	3,300	6,000	0.00%
72860	VEHICLE LICENSES	2,121	3,285	3,000	3,000	3,000	0.00%
72974	EMPLOYEE RECOGNITIONS	4,047	1,254	7,750	3,000	5,250	-32.26%
73110	OFFICE SUPPLIES	19,597	19,854	20,000	15,000	16,000	-20.00%
73315	CONFECTIONARY SUPPLIES	400	710	2,000	500	1,000	-50.00%
73410	EXPENDABLE TOOLS	1,128	571	500	220	-	-100.00%
73530	GASOLINE	188,752	177,748	214,200	175,000	214,200	0.00%
73535	OIL	2,520	1,807	4,500	2,300	4,500	0.00%
73540	MISCELLANEOUS FUELS	34	-	-	-	-	0.00%
73560	TIRES & TUBES	12,910	13,887	15,000	15,000	15,000	0.00%
73570	ELECTRICAL SUPPLIES	174	735	1,000	100	500	-50.00%
73590	BOOKS/MANUALS/BROCHURES	-	820	1,290	800	1,290	0.00%
73600	POLICE OPERATING EXPENSE	6,139	10,249	7,200	5,000	7,200	0.00%
73610	UNIFORMS	24,292	16,456	10,500	10,500	9,500	-9.52%
73875	GRANT EXPENDITURES	240	180	300	1,860	300	0.00%
	<b>Total Administration</b>	<b>\$ 4,413,181</b>	<b>\$ 4,585,570</b>	<b>\$ 5,579,454</b>	<b>\$ 4,568,493</b>	<b>\$ 5,499,875</b>	<b>-1.43%</b>

**Police Department- Crime Prevention 01-17-215**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 60,389	\$ 61,935	\$ 66,000	\$ 63,000	\$ 68,000	3.03%
71112	OVERTIME	13,295	8,454	19,000	2,000	9,500	-50.00%
72110	POSTAGE	2,000	2,008	2,000	1,000	2,000	0.00%
72140	TRAINING	525	55	680	-	680	0.00%
72170	MEETINGS & CONFERENCES	319	622	1,350	-	-	-100.00%
72220	RECEPTION & MEALS	1,074	150	2,650	-	2,650	0.00%
72310	PRINTING	-	1,502	2,300	1,150	2,300	0.00%
72340	PHOTOGRAPHY	-	20	200	-	200	0.00%
72430	EMPLOYEE HEALTH & LIFE	6,852	6,507	8,500	12,000	8,000	-5.88%
72480	FICA/MEDICARE	4,667	4,841	7,000	4,800	5,950	-15.00%
72485	IMRF	7,939	7,926	10,000	8,300	10,000	0.00%
72655	SOFTWARE LICENSING & SUPPORT	287	4,994	5,145	5,145	5,470	6.32%
72720	DUES & SUBSCRIPTIONS	35	35	410	410	410	0.00%
73110	OFFICE SUPPLIES	210	329	500	250	500	0.00%
73590	BOOKS/MANUALS/BROCHURES	-	-	250	250	250	0.00%
73600	POLICE OPERATING EXPENSE	6,400	13,039	14,020	5,000	6,770	-51.71%
73830	SIGNS & SIGN MATERIALS	43	761	500	-	500	0.00%
	<b>Total Crime Prevention</b>	<b>\$ 104,035</b>	<b>\$ 113,178</b>	<b>\$ 140,505</b>	<b>\$ 103,305</b>	<b>\$ 123,180</b>	<b>-12.33%</b>

**Police Department- Crime Free Housing 01-17-217**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 50,873	\$ 54,288	\$ 60,000	\$ 55,000	\$ 61,200	2.00%
71112	OVERTIME	2,735	2,195	4,300	2,600	2,150	-50.00%
72110	POSTAGE	1,161	1,537	1,000	900	1,000	0.00%
72170	MEETINGS & CONFERENCES	1,616	-	1,900	-	400	-78.95%
72220	RECEPTION & MEALS	305	216	1,000	-	-	-100.00%
72310	PRINTING	-	-	1,100	500	550	-50.00%
72430	EMPLOYEE HEALTH & LIFE	26,728	25,357	30,000	25,000	30,000	0.00%
72480	FICA/MEDICARE	3,850	4,080	4,900	4,200	4,900	0.00%
72485	IMRF	6,851	6,946	8,700	7,600	8,700	0.00%
72655	SOFTWARE LICENSING & SUPPORT	277	222	305	305	685	124.59%
72720	DUES & SUBSCRIPTIONS	400	-	525	525	525	0.00%
73110	OFFICE SUPPLIES	-	-	200	100	100	-50.00%
73600	POLICE OPERATING EXPENSE	75	75	1,575	750	1,100	-30.16%
	<b>Total Crime Free Housing</b>	<b>\$ 94,871</b>	<b>\$ 94,916</b>	<b>\$ 115,505</b>	<b>\$ 97,480</b>	<b>\$ 111,310</b>	<b>-3.63%</b>

**Police Department- Patrol 01-17-220**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 5,287,561	\$ 5,671,556	\$ 6,281,600	\$ 5,720,000	\$ 6,425,000	2.28%
71112	OVERTIME	1,031,942	1,114,081	1,120,000	915,000	914,000	-18.39%
71127	PART TIME HELP - NON-PENSIONABLE	294,571	253,004	320,000	260,000	250,000	-21.88%
72127	MOBILE DATA COMMUNICATIONS	21,491	21,237	27,036	21,300	26,448	-2.17%
72140	TRAINING	74,913	66,548	88,425	44,000	72,525	-17.98%
72170	MEETINGS & CONFERENCES	20	60	-	-	-	0.00%
72230	PRISONER CARE	3,647	4,700	4,740	2,000	3,540	-25.32%
72240	ANIMAL CARE	15,037	14,954	12,560	14,500	12,560	0.00%
72430	EMPLOYEE HEALTH & LIFE	906,281	891,828	1,229,500	900,000	1,150,000	-6.47%
72480	FICA/MEDICARE	111,354	115,376	136,300	110,000	126,000	-7.56%
72530	R&M-MACHINERY & EQUIPMENT	2,343	9,028	8,615	5,000	8,615	0.00%
72565	R&M - COMPUTER EQUIPMENT	3,374	2,957	3,500	1,500	3,500	0.00%
72567	R&M- MOBILE DATA EQUIPMENT	185	1,576	5,000	2,500	3,000	-40.00%
72655	SOFTWARE LICENSING & SUPPORT	40,751	43,332	81,800	81,800	80,980	-1.00%
72753	TOWING SERVICE	1,275	1,086	2,000	1,400	2,000	0.00%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	-	7,803	3,300	3,300	4,700	42.42%
72855	MEDICAL SERVICES	7,253	2,582	2,000	2,000	2,000	0.00%
73550	CHEMICAL SUPPLIES	6,083	11,157	13,100	6,000	13,100	0.00%
73590	BOOKS/MANUALS/BROCHURES	776	680	750	750	750	0.00%
73600	POLICE OPERATING EXPENSE	7,466	44,376	22,550	12,000	22,550	0.00%
73610	UNIFORMS	4,737	22,605	27,000	15,000	18,000	-33.33%
73760	AMMUNITION & TARGETS	32,523	34,371	36,550	36,550	27,117	-25.81%
74142	FIRST AID KITS/AED	-	-	11,400	9,000	11,400	0.00%
74149	PORTABLE RADIOS	-	-	12,500	12,500	12,500	0.00%
74618	PD BODY ARMOR	13,772	17,769	12,600	16,507	17,500	38.89%
74628	STUN GUNS/TASERS	-	-	12,000	10,000	15,570	29.75%
	<b>Total Patrol</b>	<b>\$ 7,867,355</b>	<b>\$ 8,352,666</b>	<b>\$ 9,474,826</b>	<b>\$ 8,202,607</b>	<b>\$ 9,223,355</b>	<b>-2.65%</b>

**Police Department- Investigations 01-17-225**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 1,131,908	\$ 1,170,108	\$ 1,445,000	\$ 1,280,000	\$ 1,475,000	2.08%
71112	OVERTIME	98,822	125,989	135,000	80,000	110,200	-18.37%
72120	TELEPHONE COMMUNICATIONS	244	69	370	520	550	48.65%
72127	MOBILE DATA COMMUNICATIONS	-	108	-	216	-	0.00%
72130	TRAVEL EXPENSES	1,263	2,692	15,000	7,500	15,000	0.00%
72140	TRAINING	18,073	5,795	35,000	10,000	27,500	-21.43%
72340	PHOTOGRAPHY	831	-	1,000	-	1,000	0.00%
72430	EMPLOYEE HEALTH & LIFE	222,953	202,668	300,000	200,000	285,000	-5.00%
72480	FICA/MEDICARE	17,913	18,816	23,000	20,500	23,000	0.00%
72552	R&M CAMERA/MONITORING SYSTEMS	-	-	2,100	-	2,100	0.00%
72565	R&M - COMPUTER EQUIPMENT	2,166	536	2,500	2,500	4,000	60.00%
72567	R&M- MOBILE DATA EQUIPMENT	-	-	500	-	500	0.00%
72655	SOFTWARE LICENSING & SUPPORT	26,436	22,455	44,835	43,000	45,420	1.30%
72720	DUES & SUBSCRIPTIONS	5,156	750	7,255	7,255	7,255	0.00%
72750	CONTRACT SERVICES	-	13,915	5,000	-	5,000	0.00%
72852	INVESTIGATION SERVICES	4,995	5,378	8,995	8,995	8,995	0.00%
73110	OFFICE SUPPLIES	902	753	1,400	700	1,000	-28.57%
73550	CHEMICAL SUPPLIES	1,518	2,460	3,500	2,500	3,500	0.00%
73590	BOOKS/MANUALS/BROCHURES	202	202	370	370	370	0.00%
73600	POLICE OPERATING EXPENSE	4,453	2,926	13,000	13,000	4,500	-65.38%
	<b>Total Investigations</b>	<b>\$ 1,537,835</b>	<b>\$ 1,575,620</b>	<b>\$ 2,043,825</b>	<b>\$ 1,677,056</b>	<b>\$ 2,019,890</b>	<b>-1.17%</b>

**Police Department- D.A.R.E. 01-17-230**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71112	OVERTIME	\$ 41,614	\$ 47,275	\$ 51,000	\$ -	\$ 51,000	0.00%
72480	FICA/MEDICARE	458	517	750	-	750	0.00%
72655	SOFTWARE LICENSING & SUPPORT	-	-	80	80	80	0.00%
73600	POLICE OPERATING EXPENSE	9,982	9,999	10,000	-	-	-100.00%
	<b>Total D.A.R.E.</b>	<b>\$ 52,054</b>	<b>\$ 57,791</b>	<b>\$ 61,830</b>	<b>\$ 80</b>	<b>\$ 51,830</b>	<b>-16.17%</b>

**Police Department- Music Theatre 01-17-235**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 131,012	\$ 156,341	\$ 220,000	\$ -	\$ -	-100.00%
71112	OVERTIME	295,911	328,432	390,000	-	-	-100.00%
72480	FICA/MEDICARE	14,718	17,565	23,000	-	-	-100.00%
72485	IMRF	2,713	2,155	3,000	-	-	-100.00%
72565	R&M - COMPUTER EQUIPMENT	-	-	500	-	500	0.00%
72855	MEDICAL SERVICES	-	-	200	-	200	0.00%
73110	OFFICE SUPPLIES	306	-	250	-	250	0.00%
73550	CHEMICAL SUPPLIES	5,076	5,103	5,200	-	5,200	0.00%
73570	ELECTRICAL SUPPLIES	39	66	800	-	800	0.00%
73600	POLICE OPERATING EXPENSE	2,441	3,340	2,500	-	2,500	0.00%
73610	UNIFORMS	243	5,068	-	-	-	0.00%
	<b>Total Music Theatre</b>	<b>\$ 452,459</b>	<b>\$ 518,070</b>	<b>\$ 645,450</b>	<b>\$ -</b>	<b>\$ 9,450</b>	<b>-98.54%</b>
	<b>TOTAL All Police Department</b>	<b>\$ 14,521,790</b>	<b>\$ 15,297,811</b>	<b>\$ 18,061,395</b>	<b>\$ 14,649,021</b>	<b>\$ 17,038,890</b>	<b>-5.66%</b>

# FIRE DEPARTMENT

The mission of the Tinley Park Fire Department is to provide an outstanding level of service by staffing the department with the highest degree of trained professionals who devote duty above personal risk. The Department regularly seeks ways to improve the ways they provide service to our citizens. The Department advances public safety through its fire prevention, investigation and education programs.

The Fire Department staffs all four of the Village's fire stations around the clock by part-time firefighters to reduce emergency response times. Additional manpower is added in emergencies or severe weather as required.

The Village holds a Class 1 ISO rating. This coveted designation was received in July 2018. Fewer than 350 communities and fire departments nationwide have met the standards for the Class 1 ISO rating. This rating can result in reduced insurance premiums for the residents and businesses in Tinley Park.

The Village contracts for Emergency Medical Services (EMS), which is budgeted within the Emergency Management Agency department. The ambulances are housed in the Village fire stations.

## Department Goals

1. Implement "Basic Life Support" first responder program using suppression resources for selected responses.  
*Strategic Plan Goal A & B*
2. Create a department, division and bureau staffing and deployment analysis to validate current operations and forecast future needs.  
*Strategic Plan Goal A & B*

Improve post incident analysis and quality assurance measures. *Strategic Plan Goal A & B*

3. Investigate delivery of a Tinley Park resident Basic Firefighter Operations academy.  
*Strategic Plan Goal A & B*

## Performance Measures

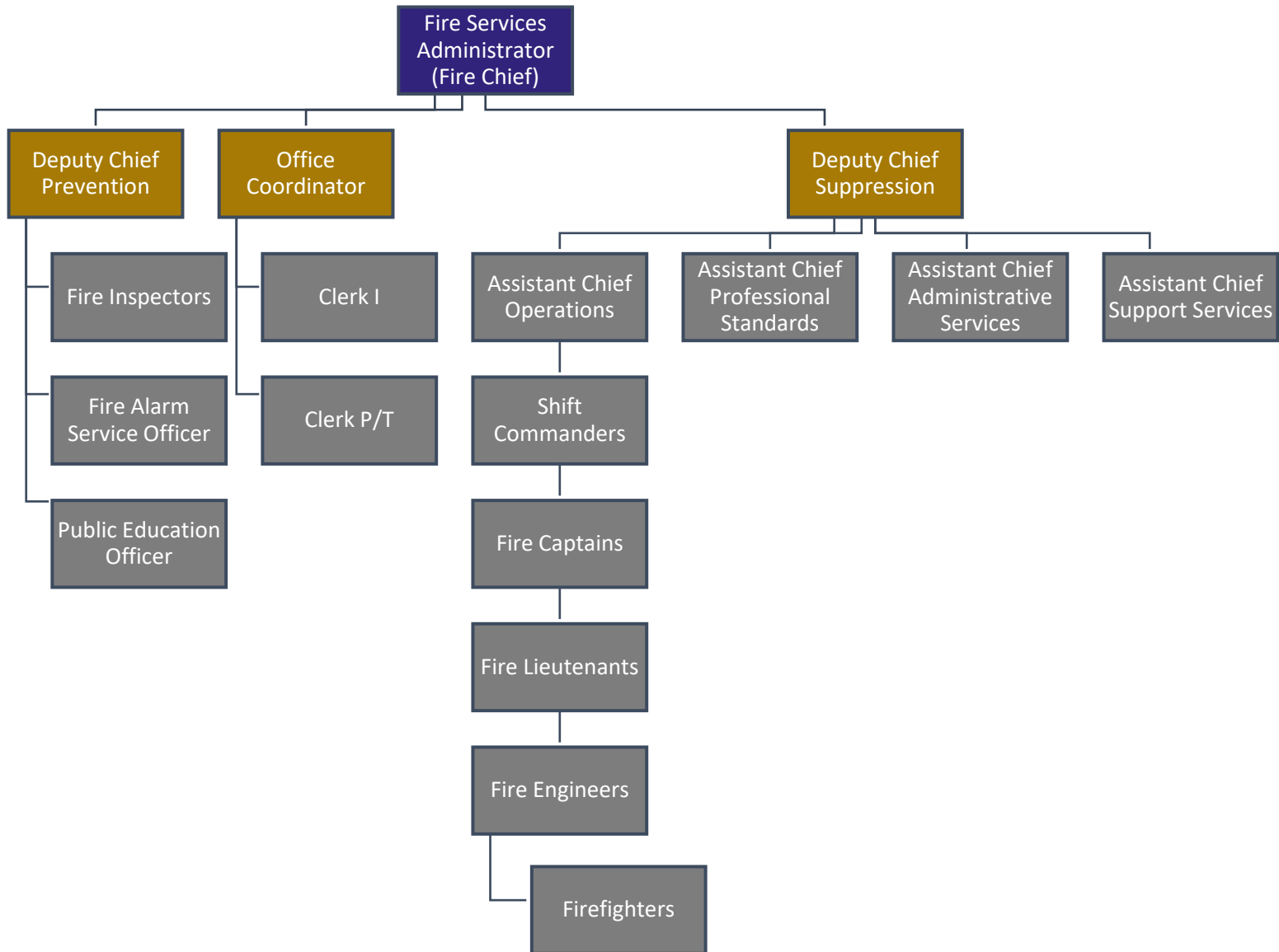
Average response time for  
Suppression/Rescue Services

Provide development training that meets  
standards for members

Host Community Outreach events at all  
educational facilities within jurisdiction

Benchmark	2020 Actual	2021 Estimated Actual	2022 Budget
< 6:00 min	N/A	Inc	< 6:00 min
100%	N/A	Inc	100%
100%	N/A	0%	100%

## FY 2022 Fire Department Structure

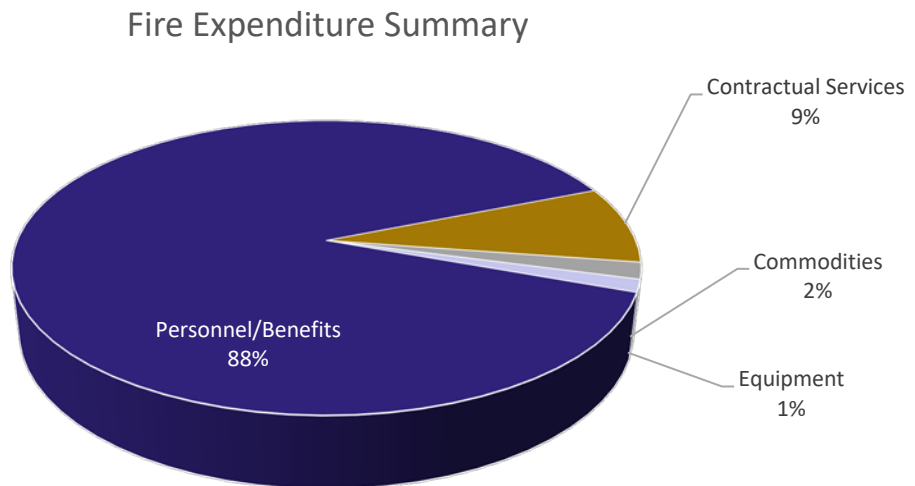


## 2022 Fire Department Budget Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$4,467,242	\$4,633,602	\$5,187,950	\$4,547,500	\$5,096,850	-1.76%
Contractual Services	502,828	498,758	613,829	342,332	491,142	-19.99%
Commodities	109,843	98,129	132,160	78,831	104,975	-20.57%
Equipment	117,494	88,849	130,045	61,600	78,545	-39.60%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$5,197,407</b>	<b>\$5,319,338</b>	<b>\$6,063,984</b>	<b>\$5,030,263</b>	<b>\$5,771,512</b>	<b>-4.82%</b>

## 2022 Fire Department Variances > 10%

- COVID-19 driven reductions from prior year budget.



### FY 2022 Fire Department Divisions

The Fire Department operations are separated into two divisions. Those divisions are Suppression and Prevention. The line item budget for the fire department will be provided by division.

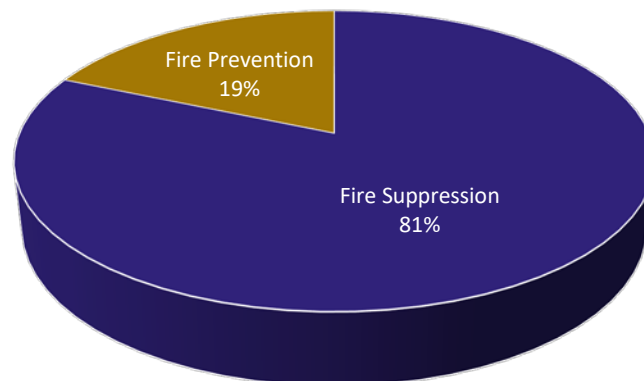
### FY 2022 Fire Department Budget Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Fire Suppression	\$4,236,430	\$4,358,146	\$4,908,799	\$4,174,619	\$4,700,167	-4.25%
Fire Prevention	960,977	961,192	1,155,185	855,644	1,071,345	-7.26%
Total	<b>\$5,197,407</b>	<b>\$5,319,338</b>	<b>\$6,063,984</b>	<b>\$5,030,263</b>	<b>\$5,771,512</b>	<b>-1.03%</b>

### 2022 Fire Division Variances > 10%

- N/A

Fire Department By Division



## 2022 Fire Department Detail Budget

### Fire Suppression 01-19-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
71112	OVERTIME	286,874	333,266	330,000	300,000	310,000	-6.06%
71125	PART TIME HELP - PENSIONABLE	2,456,482	2,482,588	2,700,000	2,550,000	2,783,000	3.07%
71127	PART TIME - NON-PENSIONABLE	283,196	360,796	400,000	320,000	317,000	-20.75%
72110	POSTAGE	759	642	650	600	650	0.00%
72120	TELEPHONE COMMUNICATIONS	19,458	25,328	18,445	33,000	18,445	0.00%
72122	WIRELESS FIRE ALARM	2,640	2,640	4,300	2,640	4,300	0.00%
72125	PAGERS	2,028	20	-	-	-	0.00%
72127	MOBILE DATA COMMUNICATIONS	5,548	6,538	6,400	6,490	6,400	0.00%
72130	TRAVEL EXPENSE	4,186	387	250	-	-	-100.00%
72140	TRAINING	8,281	6,673	9,600	1,400	7,509	-21.78%
72145	TRAINING TUITION	30,611	25,046	22,850	5,220	20,050	-12.25%
72150	MEDICAL EXAMS/PHYSICALS	396	3,795	5,000	2,000	1,000	-80.00%
72170	MEETINGS & CONFERENCES	8,442	2,595	15,500	200	1,000	-93.55%
72220	RECEPTION & MEALS	7,451	4,786	7,000	3,600	2,000	-71.43%
72310	PRINTING	257	703	1,750	1,100	1,750	0.00%
72345	MICROFILM/DIGITAL IMAGING	1,893	2,343	2,000	1,150	-	-100.00%
72430	EMPLOYEE HEALTH & LIFE	61,375	63,108	95,000	53,000	90,000	-5.26%
72446	EMPLOYMENT COSTS	9,052	3,648	17,200	4,000	15,100	-12.21%
72475	DEFERRED COMP CONTRIBUTION	14,107	16,830	21,000	16,000	21,000	0.00%
72480	FICA	64,650	74,431	83,000	70,000	77,000	-7.23%
72485	IMRF	349,930	348,854	411,000	380,000	414,000	0.73%
72517	CABLE SERVICES	789	1,037	1,756	2,900	2,740	56.04%
72520	R & M - BUILDINGS/STRUCT	10,894	12,744	15,600	7,015	5,600	-64.10%
72524	REPAIR & REPL FURNITURE & FIXTURES	19,557	8,424	12,700	2,000	8,700	-31.50%
72530	R & M - MACHINERY & EQ	19,639	7,472	14,500	6,000	10,500	-27.59%
72535	R&M FIRE EXTINGUISHERS	320	297	3,000	650	2,000	-33.33%
72540	R & M - MOTOR VEHICLES	189,922	172,412	200,000	100,000	180,000	-10.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72550	R & M - RADIOS	8,849	9,941	12,000	1,470	6,000	-50.00%
72552	R&M CAMERA/MONITORING SYSTEMS	684	1,047	3,000	570	500	-83.33%
72565	R&M - COMPUTER EQUIPMENT	673	172	1,000	375	1,000	0.00%
72567	R&M- MOBILE DATA EQUIPMENT	160	184	1,500	-	1,500	0.00%
72570	R & M - TIRES & TUBES	7,330	27,279	27,000	10,000	27,000	0.00%
72578	R&M AIRPAKS	14,829	17,854	19,800	10,200	7,800	-60.61%
72631	RENT - ANTENNA SITE	-	9,695	3,753	3,753	3,941	5.01%
72644	CART EXPENSES	1,274	5,995	5,500	1,250	1,500	-72.73%
72655	SOFTWARE LICENSING & SUPPORT	71,226	64,880	66,200	65,000	67,450	1.89%
72710	TOWEL & LAUNDRY SERVICES	1,027	752	1,000	-	-	-100.00%
72720	DUES & SUBSCRIPTIONS	9,276	10,017	12,640	6,000	11,827	-6.43%
72750	SERVICE CONTRACTS	18,747	17,098	39,330	35,000	39,330	0.00%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	-	3,296	6,000	1,000	6,000	0.00%
72846	TESTING SERVICES	-	826	7,000	150	7,000	0.00%
72974	EMPLOYEE RECOGNITIONS	1,767	4,439	4,000	3,500	4,000	0.00%
73110	OFFICE SUPPLIES	4,887	6,507	6,400	3,500	6,400	0.00%
73115	MEDICAL SUPPLIES	12,900	10,080	14,000	12,000	14,000	0.00%
73410	EXPENDABLE TOOLS	12,319	9,662	15,000	1,000	5,000	-66.67%
73530	GASOLINE	9,283	8,669	11,250	9,000	11,250	0.00%
73535	OIL	857	246	450	270	450	0.00%
73540	MISCELLANEOUS FUELS	1,115	642	1,000	200	1,000	0.00%
73545	DIESEL	28,677	24,085	31,000	25,000	31,000	0.00%
73555	HAZARDOUS MATERIAL SUPPLIES	1,257	28	3,000	800	1,000	-66.67%
73580	JANITORIAL SUPPLIES	10,265	7,027	7,000	8,500	8,500	21.43%
73585	FIRE STATION SUPPLIES	-	2,954	1,400	2,016	1,400	0.00%
73610	UNIFORMS	32,371	46,639	67,150	35,000	42,150	-37.23%
73845	SAFETY SUPPLIES	3,285	2,630	3,000	2,500	3,000	0.00%
73870	OTHER OPERATING SUPPLIES	7,141	9,250	12,250	6,000	12,250	0.00%
74184	HOSE	3,688	9,564	7,500	1,500	6,000	-20.00%
74604	THERMAL IMAGING CAMERA/GAS DETECTOR	9,654	1,460	10,000	9,500	10,000	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
74614	AIRPACK MASKS	10,684	528	10,175	600	2,175	-78.62%
74619	BUNKER GEAR	93,468	77,297	100,000	50,000	60,000	-40.00%
	<b>Total Fire Suppression</b>	<b>\$ 4,236,430</b>	<b>\$ 4,358,146</b>	<b>\$ 4,908,799</b>	<b>\$ 4,174,619</b>	<b>\$ 4,700,167</b>	<b>-4.25%</b>

#### Fire Prevention 01-19-020

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 491,092	\$ 514,495	\$ 540,000	\$ 515,000	\$ 567,000	5.00%
71112	OVERTIME	9,560	8,222	18,000	500	1,000	-94.44%
71125	PART TIME HELP - PENSIONABLE	178,007	148,996	207,500	90,000	175,500	-15.42%
71127	PART TIME - NON-PENSIONABLE	11,289	22,186	16,500	9,000	16,500	0.00%
72110	POSTAGE	1,234	1,137	1,400	1,000	1,000	-28.57%
72120	TELEPHONE COMMUNICATIONS	2,984	2,355	3,230	2,730	2,730	-15.48%
72127	MOBILE DATA COMMUNICATIONS	1,657	1,445	3,320	2,320	2,320	-30.12%
72130	TRAVEL EXPENSE	1,676	85	250	14	-	-100.00%
72140	TRAINING	2,045	4,454	7,020	-	750	-89.32%
72170	MEETINGS & CONFERENCES	1,414	779	8,810	20	-	-100.00%
72220	RECEPTION & MEALS	1,401	1,553	2,400	-	-	-100.00%
72310	PRINTING	2,305	923	1,500	500	500	-66.67%
72340	PHOTOGRAPHY	-	120	200	-	-	-100.00%
72430	EMPLOYEE HEALTH & LIFE	75,502	70,247	105,000	75,000	101,000	-3.81%
72435	POST EMPLOYMENT BENEFITS	2,562	2,756	3,000	3,000	3,600	20.00%
72446	EMPLOYMENT COSTS	1,208	-	1,000	-	1,000	0.00%
72480	FICA	48,803	49,695	59,800	44,000	58,500	-2.17%
72485	IMRF	87,222	82,984	106,000	81,000	100,500	-5.19%
72530	R & M - MACHINERY & EQ	266	270	750	-	-	-100.00%
72540	R & M - MOTOR VEHICLES	1,164	1,831	3,000	1,000	1,000	-66.67%
72550	R & M RADIOS	59	-	500	-	-	-100.00%
72560	R & M - OFFICE EQUIPMENT	-	8	500	-	-	-100.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72565	R&M - COMPUTER EQUIPMENT	981	885	1,500	25	-	-100.00%
72655	SOFTWARE LICENSING & SUPPORT	11,929	13,908	17,860	15,000	17,860	0.00%
72720	DUES & SUBSCRIPTIONS	2,026	1,779	1,995	1,470	1,670	-16.29%
72750	SERVICE CONTRACTS	2,314	569	3,070	2,570	2,570	-16.29%
72974	EMPLOYEE RECOGNITIONS	25	-	2,000	-	-	-100.00%
73110	OFFICE SUPPLIES	3,297	394	2,500	597	1,000	-60.00%
73530	GASOLINE	2,445	2,025	2,805	2,805	2,805	0.00%
73535	OIL	227	100	300	300	300	0.00%
73595	PAMPHLETS	532	-	1,500	250	500	-66.67%
73605	FIRE SAFETY/ED PROGRAMS SUPPLIES	7,356	8,041	11,850	1,023	2,000	-83.12%
73606	CPR SUPPLIES	3,658	5,049	5,355	2,000	2,120	-60.41%
73610	UNIFORMS	3,960	3,861	6,800	2,000	3,000	-55.88%
73615	FIRE INVESTIGATIONS EQUIP/SUPPLIES	149	599	1,000	470	500	-50.00%
73870	OTHER OPERATING SUPPLIES	193	141	1,100	600	500	-54.55%
73872	KNOX BOX MAINTENANCE	435	-	500	250	250	-50.00%
73880	ACCREDITATION EXPENSES	-	9,300	3,000	1,200	3,000	0.00%
74128	COMPUTER EQUIPMENT	-	-	2,370	-	370	-84.39%
	<b>Total Fire Prevention</b>	<b>\$ 960,977</b>	<b>\$ 961,192</b>	<b>\$ 1,155,185</b>	<b>\$ 855,644</b>	<b>\$ 1,071,345</b>	<b>-7.26%</b>
	<b>Total All Fire Department</b>	<b>\$ 5,197,407</b>	<b>\$ 5,319,338</b>	<b>\$ 6,063,984</b>	<b>\$ 5,030,263</b>	<b>\$ 5,771,512</b>	<b>-4.82%</b>

# EMERGENCY MANAGEMENT AGENCY

The Tinley Park Emergency Management Agency (EMA) has been in existence since the early 1950s when it was known as Civil Defense. Today, EMA provides both emergency and nonemergency support to other Village public safety departments. EMA also provides mutual aid support to other community and township-based emergency services units. EMA is a community-oriented organization that assists other groups with community and area events. The organization is comprised of local citizens. All EMA members are high-spirited volunteers who are concerned with fulfilling their role in the community, which is to deal with any emergency or disaster situation that they are called upon to handle.

The Village has contracted for Emergency Medical Services (EMS) since 1978. The costs associated with this contract are budgeted within the EMA department.

## Department Goals

1. Disseminate emergency preparedness information to the public so that citizens may lessen the impact of, and be better prepared, in the event of an emergency/disaster.

*Strategic Plan Goal A*

2. Ensure that the Village has a workable, updated Emergency Preparedness Plan, and that plan is tested periodically to efficiently coordinate the response and mitigation of emergency/disaster situations.

*Strategic Plan Goal A*

3. Provide other Village public safety agencies, the community and mutual aid communities with a competent, trained and professional organization that is able to respond to any emergency situation requiring our assistance.

*Strategic Plan Goal A*

## Performance Measures

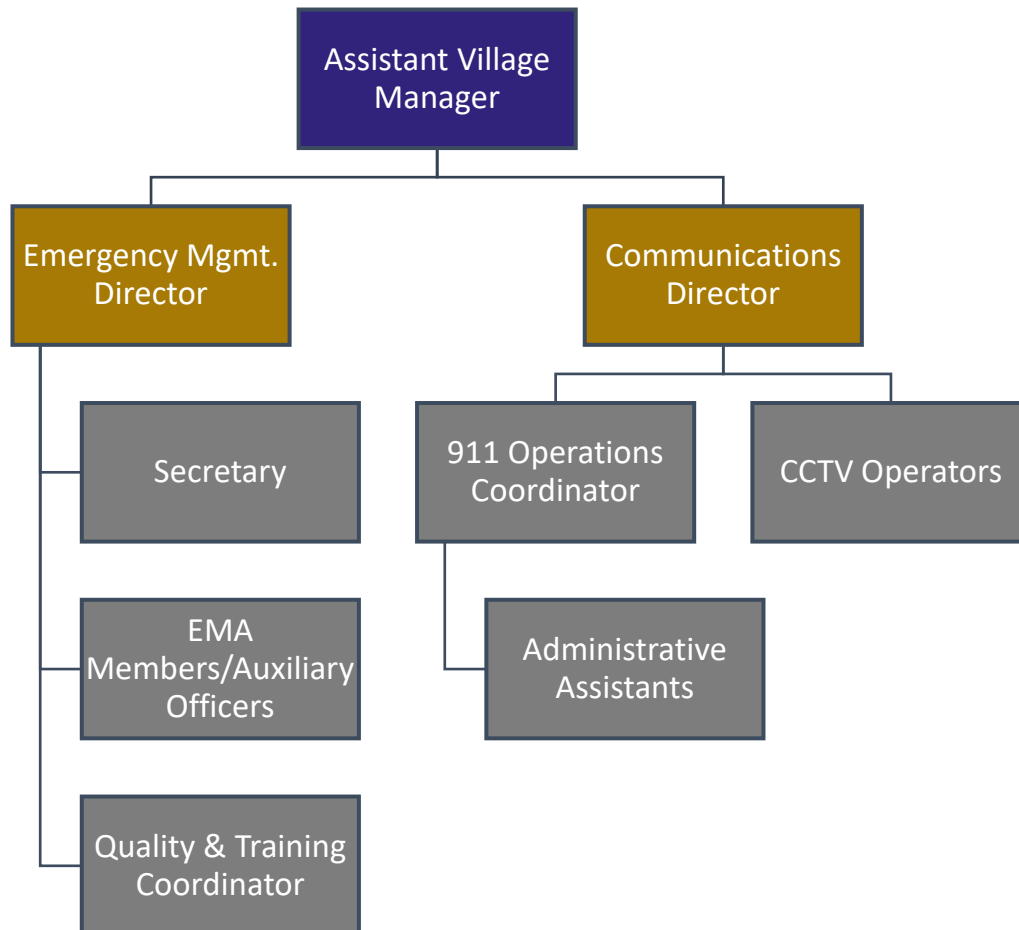
Reduce staff overtime

Joint Command participation in table top exercise

Provide Emergency Preparedness training at each school in Tinley Park

Benchmark	2020 Actual	2021 Est. Actual	2022 Budget
5%	26%	13%	5%
2	1	0	3
100%	100%	50%	100%

## FY 2022 Emergency Management Agency Structure



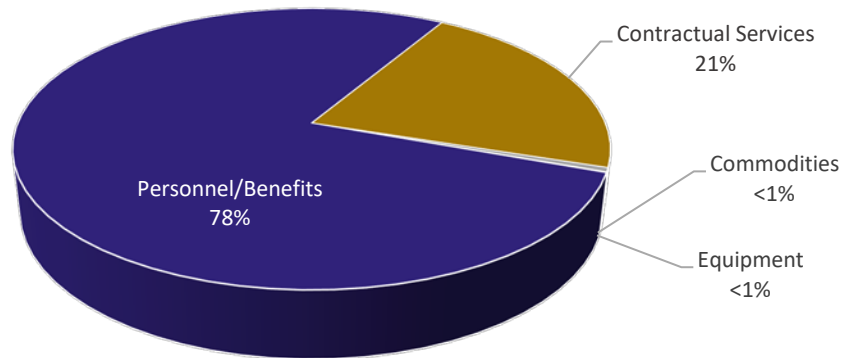
### FY 2022 Emergency Management Agency Budget Summary

<b>Expenditure Summary</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Est. Actual</b>	<b>2022 Budget</b>	<b>% Change FY22 - FY21</b>
Personnel/Benefits	\$1,987,637	\$1,933,573	\$2,651,660	\$1,987,750	\$2,410,185	-9.11%
Contractual Services	877,180	645,386	697,250	575,035	661,458	-5.13%
Commodities	15,057	13,556	22,390	14,750	14,580	-34.88%
Equipment	-	-	2,300	-	2,300	0.00%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$2,879,874</b>	<b>\$2,592,515</b>	<b>\$3,373,600</b>	<b>\$2,577,535</b>	<b>\$3,088,523</b>	<b>-8.45%</b>

### FY 2022 Emergency Management Agency Variances > 10%

- Commodities reduced due to COVID-19 request.

EMA Expenditure Summary



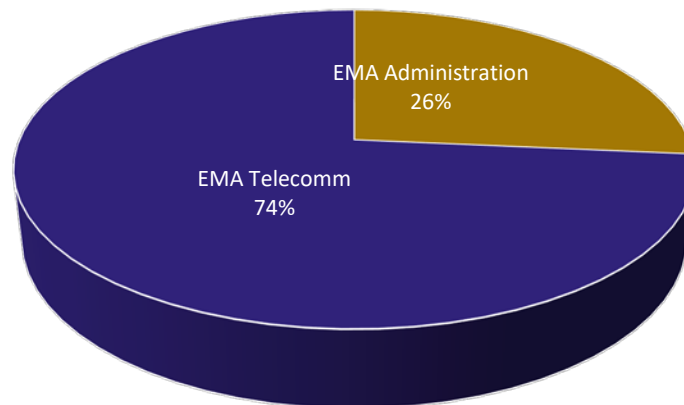
### FY 2022 Emergency Management Agency Department Divisions

The Emergency Management Agency Department operations are tracked within two divisions. Those divisions are Administration and Communications. The line item budget for the EMA department will be provided by division.

### FY 2022 Emergency Management Agency Department Budget by Divisions

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
EMA Administration	\$959,701	\$774,683	\$822,825	\$801,385	\$816,886	-0.72%
EMA Telecomm	1,920,173	1,817,832	2,550,775	1,776,150	2,271,637	-10.94%
<b>Total</b>	<b>\$2,879,874</b>	<b>\$2,592,515</b>	<b>\$3,373,600</b>	<b>\$2,577,535</b>	<b>\$3,088,523</b>	<b>-1.03%</b>

EMA by Division



**2022 Emergency Management Agency Detail Budget**  
**EMA Administration 01-21-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 114,194	\$ 125,491	\$ 134,000	\$ 128,000	\$ 142,000	5.97%
71112	OVERTIME	-	-	-	8,000	-	0.00%
71125	PART TIME HELP - PENSIONABLE	4,117	-	-	-	-	0.00%
71127	PART TIME HELP - NON-PENSIONABLE	7,293	44,248	54,600	120,000	65,000	19.05%
72110	POSTAGE	2	8	200	20	200	0.00%
72120	TELEPHONE COMMUNICATIONS	1,793	1,289	4,530	1,300	1,320	-70.86%
72125	PAGERS	(20)	-	-	-	-	0.00%
72127	MOBILE DATA COMMUNICATIONS	1,584	1,116	2,280	2,200	456	-80.00%
72130	TRAVEL EXPENSE	1,139	221	1,400	400	700	-50.00%
72140	TRAINING	-	45	2,290	1,000	1,600	-30.13%
72150	MEDICAL EXAMS/DRUG TESTS	-	59	500	150	500	0.00%
72170	MEETINGS & CONFERENCES	2,782	848	3,595	600	800	-77.75%
72220	RECEPTION & MEALS	1,077	1,936	3,000	1,500	1,500	-50.00%
72310	PRINTING	-	315	1,500	800	1,000	-33.33%
72430	EMPLOYEE HEALTH & LIFE	26,716	25,350	30,200	25,000	32,000	5.96%
72446	EMPLOYMENT COSTS	624	1,586	1,500	500	1,500	0.00%
72480	FICA	9,377	12,580	15,000	15,000	16,000	6.67%
72485	IMRF	15,394	15,665	18,200	17,000	19,500	7.14%
72530	R & M - MACHINERY & EQ	2,081	5,295	6,000	4,500	4,500	-25.00%
72540	R & M - MOTOR VEHICLES	5,786	20,096	20,000	10,000	10,000	-50.00%
72550	R & M - RADIOS	2,927	2,620	3,000	1,500	1,500	-50.00%
72565	R&M - COMPUTER EQUIPMENT	417	-	1,000	1,000	1,000	0.00%
72575	R & M SIRENS	10,664	6,330	7,715	7,715	7,715	0.00%
72655	SOFTWARE LICENSING & SUPPORT	10,208	9,485	13,355	9,500	13,055	-2.25%
72720	DUES & SUBSCRIPTIONS	468	603	845	600	735	-13.02%
72750	SERVICE CONTRACTS	738	833	2,300	2,450	2,300	0.00%
72792	EMERGENCY DISASTER PLAN	-	-	3,000	300	2,400	-20.00%
72795	WEATHER COMPUTER SERVICE	-	-	500	500	500	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72856	AMBULANCE SERVICE	730,666	489,177	476,000	430,000	476,000	0.00%
72988	MARKETING/RECRUITMENT	608	-	2,000	500	1,000	-50.00%
73110	OFFICE SUPPLIES	379	300	960	500	550	-42.71%
73530	GASOLINE	3,236	5,166	5,355	5,500	5,355	0.00%
73535	OIL	97	150	500	350	500	0.00%
73593	PUBLIC INFORMATION	508	-	1,500	500	1,200	-20.00%
73610	UNIFORMS	1,780	2,141	3,000	1,500	1,500	-50.00%
73870	OTHER OPERATING SUPPLIES	3,066	1,730	3,000	3,000	3,000	0.00%
	<b>Total EMA Adminstration</b>	<b>\$ 959,701</b>	<b>\$ 774,683</b>	<b>\$ 822,825</b>	<b>\$ 801,385</b>	<b>\$ 816,886</b>	<b>-0.72%</b>

#### EMA Telecommunications 01-21-210

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	<b>\$955,091</b>	<b>\$1,003,913</b>	<b>\$1,303,300</b>	<b>\$1,040,000</b>	<b>\$1,282,000</b>	-1.63%
71112	OVERTIME	247,141	183,630	240,000	160,000	200,000	-16.67%
71125	PART TIME HELP - PENSIONABLE	73,104	13,055	100,000	-	-	-100.00%
71127	PART TIME - NON-PENSIONABLE	45,905	42,096	45,000	-	8,775	-80.50%
72110	POSTAGE	-	-	100	100	100	0.00%
72120	TELEPHONE COMMUNICATIONS	2,929	2,084	3,800	2,700	3,400	-10.53%
72127	MOBILE DATA COMMUNICATIONS	396	1,987	3,192	2,000	3,192	0.00%
72140	TRAINING	3,499	4,066	12,633	4,100	4,195	-66.79%
72143	TUITION REIMBURSEMENT	-	-	3,000	-	3,000	0.00%
72170	MEETINGS & CONFERENCES	7,542	3,959	10,350	-	350	-96.62%
72220	RECEPTION & MEALS	392	83	200	-	200	0.00%
72330	LEGAL NOTICES & ADVERTISING	-	-	200	-	200	0.00%
72430	EMPLOYEE HEALTH & LIFE	221,601	218,307	348,500	217,000	321,550	-7.73%
72435	POST EMPLOYMENT BENEFITS	1,232	3,594	3,900	3,750	4,400	12.82%
72446	EMPLOYMENT COSTS	429	-	1,500	-	1,500	0.00%
72480	FICA	99,434	93,420	129,600	92,000	114,100	-11.96%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72485	IMRF	164,163	148,455	223,200	160,000	200,200	-10.30%
72550	R&M COMM RADIO EQUIP	924	193	1,000	500	1,000	0.00%
72565	R&M - COMPUTER EQUIPMENT	969	103	4,000	-	4,000	0.00%
72655	SOFTWARE LICENSING & SUPPORT	84,719	84,244	89,895	85,000	99,170	10.32%
72720	DUES & SUBSCRIPTIONS	1,622	3,696	2,870	2,400	2,870	0.00%
72750	SERVICE CONTRACTS	1,115	1,282	1,150	1,450	1,150	0.00%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	-	3,297	9,100	-	9,100	0.00%
72974	EMPLOYEE RECOGNITIONS	153	116	750	250	750	0.00%
73110	OFFICE SUPPLIES	7,117	5,460	8,825	4,600	3,600	-59.21%
73590	BOOKS/MANUALS/BROCHURES	338	212	750	300	375	-50.00%
73593	PUBLIC INFORMATION	316	538	1,500	-	-	-100.00%
73610	UNIFORMS	42	42	160	-	160	0.00%
74111	MULTIMEDIA EQUIPMENT	-	-	2,300	-	2,300	0.00%
	<b>Total EMA Communications</b>	<b>\$1,920,173</b>	<b>\$1,817,832</b>	<b>\$2,550,775</b>	<b>\$1,776,150</b>	<b>\$2,271,637</b>	<b>-10.94%</b>
	<b>TOTAL All EMA</b>	<b>\$2,879,874</b>	<b>\$2,592,515</b>	<b>\$3,373,600</b>	<b>\$2,577,535</b>	<b>\$3,088,523</b>	<b>-8.45%</b>

# PUBLIC WORKS DEPARTMENT

The Public Works Department is responsible for maintaining the integrity and safety of Tinley Park's infrastructure and Village owned facilities. The department is split into five primary divisions: Road & Bridge (Streets), Electrical, Municipal Buildings, Water and Sewer, and Commuter Parking Lots. The latter two divisions are enterprise funds presented separately, later in this document.

The Road & Bridge division is responsible for the maintenance of the streets, bridges and stormwater facilities under the Village's jurisdictional authority. This includes repairing potholes, periodic street sweeping, snow plowing, maintaining striping and other traffic control devices. Some streets within Tinley Park are not under the jurisdictional control of the Village and are the responsibility of other governments to maintain, including the State of Illinois, Cook County, Will County, and Township (Bremen, Orland, Rich, Frankfort) Highway Departments. The Road & Bridge Department is also responsible for storm water management and maintenance of the related public storm sewers, and retention/detention ponds that are under the Village's authority. Like the roads, there are some storm water facilities that are the responsibility of other private and public entities to maintain.

The Electrical division is primarily responsible for the maintenance of the public street lighting found along the Village streets in Tinley Park. The Department also takes care of Village owned, or maintained, traffic signals. Because of the nature of the equipment, most traffic signal maintenance is performed by third party contractors that specialize in this type of work.

The Municipal Building division is responsible for the maintenance of all Village owned buildings, facilities, and related improvements.

## Road & Bridge Division Goals

1. Improve our Best Management Practices (BMPs) to comply with the Chloride Reduction Initiative.  
*Strategic Plan Goal B*
2. Provide seasonal information to residents regarding general services provided by the Public Works' Street Division, thereby enhancing relations and reducing complaints.  
*Strategic Plan Goal B*
3. Increase efficiency and effectiveness of the Village's Snow Plowing Program.  
*Strategic Plan Goal B*
4. Improve safety, response and staff efficiency during normal and emergency operations.  
*Strategic Plan Goal B*

### **Electrical Division Goals**

1. Reduce the frequency and impact of unscheduled repairs to streetlights comparable to the acceptable levels in relation to the age of equipment.

*Strategic Plan Goal B*

2. Continue implementation of a program for upgrading Village controlled street lighting to LED for operational cost savings including energy efficiency and reduced maintenance while providing enhanced performance and monitoring through mobile technology.

*Strategic Plan Goal B*

### **Municipal Buildings Division Goals**

1. Enhance communication and completion of requested services through the continued use of the Cartêgraph Work Order system.

*Strategic Plan Goal B*

2. Reduce the frequency and impact of unscheduled repairs to facilities through an enhanced preventative maintenance schedule.

*Strategic Plan Goal B*

3. Enhance communication, documentation and completion of services requested to the Village's rolling stock through the continued use of a Computerized Fleet Analysis system (CFA)

*Strategic Plan Goal B*

## Road & Bridge Division

### Performance Measures

Measure and Report key statistics for each snow event

Implement Pavement Management Program relative to the long term maintenance of the condition of Village streets.

Benchmark	2020 Actual	2021 Est. Actual	2022 Budget
100%	100%	100%	95%
10 miles	11	11	10

## Electrical Division

### Performance Measures

Perform Preventative Maintenance on Street Light Fixtures

Perform Preventative Maintenance on Street Light Infrastructure

Benchmark	2020 Actual	2021 Est. Actual	2022 Budget
100%	95%	95%	100%
100%	90%	90%	95%

## Building Maintenance Division

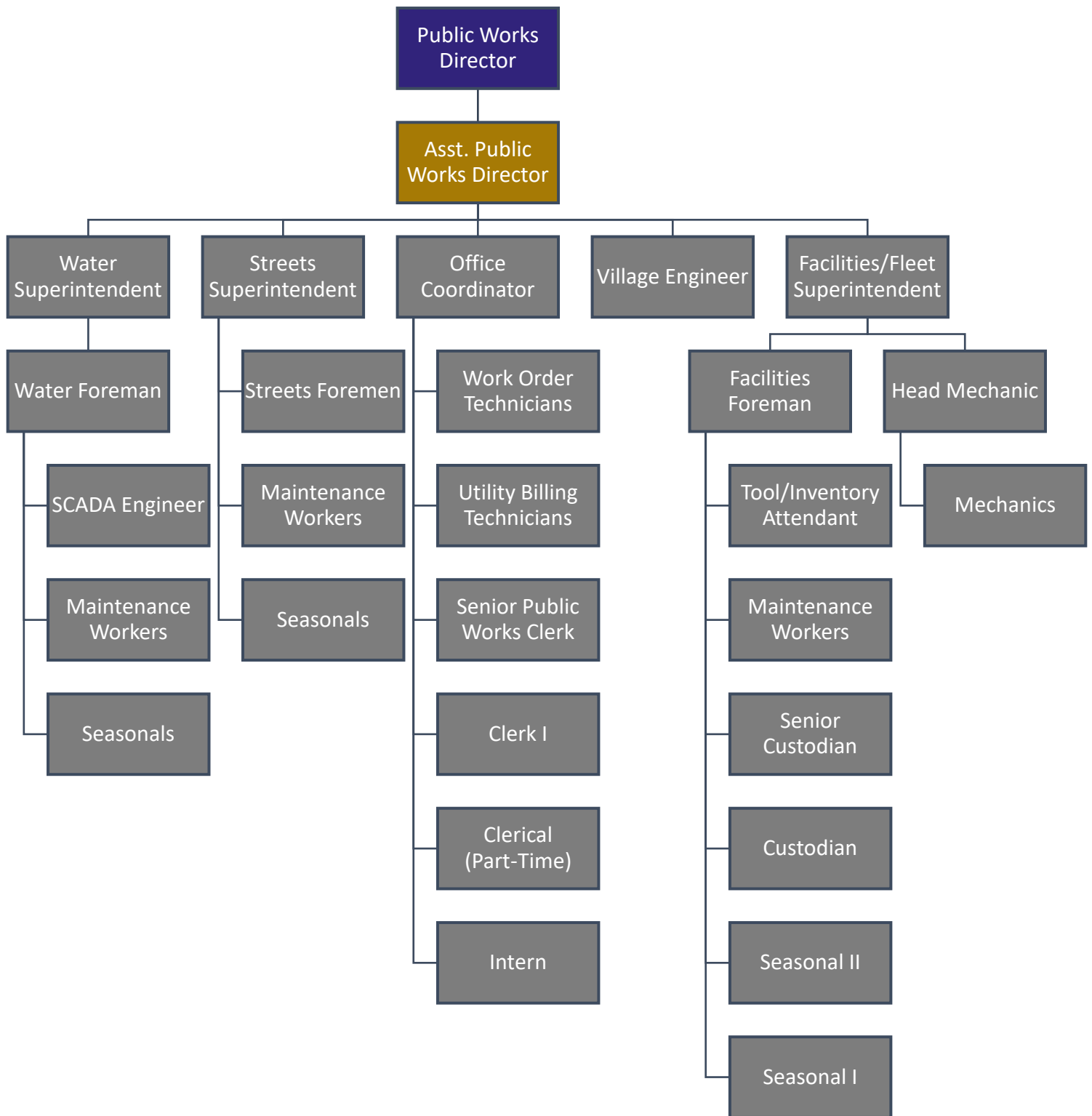
### Performance Measures

Response time to schedule Building Maintenance Requests

Annual Scoring of Fleet Vehicles for Evaluation to identify rolling stock recommended for replacement

Benchmark	2020 Actual	2021 Est. Actual	2022 Budget
48 hours	93%	93%	95%
100%	95%	95%	100%

## FY 2022 Department Structure



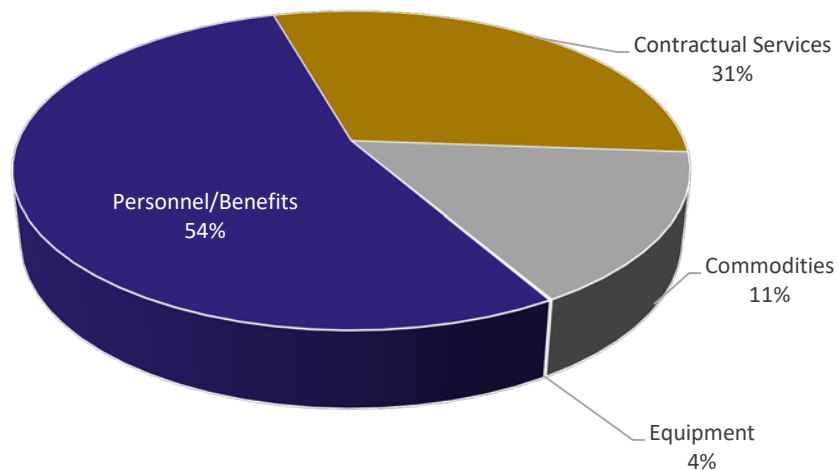
### FY 2022 Public Works Department Budget Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$3,905,490	\$3,907,933	\$4,899,050	\$4,296,450	\$4,973,565	1.52%
Contractual Services	1,844,604	2,281,176	3,329,765	2,455,279	2,822,335	-15.24%
Commodities	1,405,542	1,225,187	1,703,889	1,435,995	1,423,536	-16.45%
Equipment	4,611	13,643	19,000	50,000	9,000	-52.63%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$7,160,247</b>	<b>\$7,427,939</b>	<b>\$9,951,704</b>	<b>\$8,237,724</b>	<b>\$9,228,436</b>	<b>-7.27%</b>

### 2022 Public Works Department Variances > 10%

- Reductions related to COVID-19 changes.

Public Works Expenditure Summary

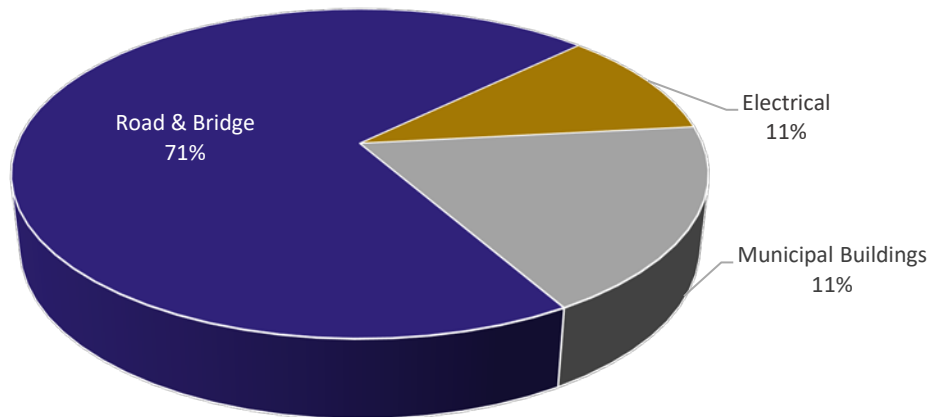


## FY 2022 Public Works Department Summary by Division

### Expenditure Summary

	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Road & Bridge	\$5,063,910	\$5,200,843	\$6,972,358	\$5,880,929	\$6,564,348	-5.85%
Electrical	908,191	903,581	1,126,933	959,555	970,673	-13.87%
Municipal Buildings	\$1,188,146	\$1,323,515	\$1,852,413	\$1,397,240	\$1,693,415	-8.58%
<b>Total</b>	<b>\$7,160,247</b>	<b>\$7,427,939</b>	<b>\$9,951,704</b>	<b>\$8,237,724</b>	<b>\$9,228,436</b>	<b>-7.27%</b>

Public Works by Division



## 2022 Public Works Department Detail Budget

### Road and Bridge Department 01-26-023

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	1,782,608	1,839,175	2,104,425	1,950,000	2,170,500	3.14%
71112	OVERTIME	151,385	115,216	240,000	240,000	250,000	4.17%
71127	PART TIME - NON-PENSIONABLE	34,105	41,953	50,000	-	-	-100.00%
72110	POSTAGE	20	-	1,500	500	1,000	-33.33%
72120	TELEPHONE COMMUNICATIONS	16,175	12,824	19,640	19,640	19,370	-1.37%
72127	MOBILE DATA COMMUNICATIONS	7,011	6,665	7,920	7,920	7,920	0.00%
72140	TRAINING	9,002	3,003	9,000	5,000	7,000	-22.22%
72170	MEETINGS & CONFERENCES	200	1,410	800	300	800	0.00%
72220	RECEPTION & MEALS	1,757	1,119	1,500	800	1,500	0.00%
72266	VEHICLE INSPECTION	2,707	3,086	2,800	2,800	2,800	0.00%
72310	PRINTING	35	1,019	6,500	2,000	2,800	-56.92%
72330	LEGAL NOTICES & ADVERTISING	1,898	2,112	2,400	1,000	1,400	-41.67%
72430	EMPLOYEE HEALTH & LIFE	417,929	400,199	509,750	380,000	509,310	-0.09%
72435	POST EMPLOYMENT BENEFITS	34,759	32,433	46,000	40,500	48,000	4.35%
72446	EMPLOYMENT COSTS	2,680	6,209	4,500	500	4,500	0.00%
72480	FICA	145,350	147,692	184,575	159,000	185,175	0.33%
72485	IMRF	246,309	241,233	317,675	280,000	326,800	2.87%
72510	ELECTRICITY	4,265	4,216	4,260	4,260	4,260	0.00%
72512	WATER & SEWER	4,358	1,995	11,150	11,150	11,150	0.00%
72513	UTILITY LOCATING SERVICE	2,259	3,628	3,125	3,125	3,125	0.00%
72526	R & M - DRAINAGE	1,687	12,701	45,500	15,000	50,000	9.89%
72527	STREETPRINT MAINTENANCE	45,147	-	70,000	-	-	-100.00%
72530	R & M - MACHINERY & EQ	44,024	29,576	45,000	45,000	45,000	0.00%
72540	R & M - MOTOR VEHICLES	45,386	62,743	47,000	65,000	47,000	0.00%
72550	R & M - RADIOS	-	-	250	250	250	0.00%
72565	R&M - COMPUTER EQUIPMENT	860	13	500	500	500	0.00%
72630	RENT - EQUIPMENT & STORAGE	-	-	2,500	1,000	-	-100.00%
72655	SOFTWARE LICENSING & SUPPORT	28,207	44,569	66,315	66,315	72,165	8.82%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72710	TOWEL & LAUNDRY SERVICES	419	385	1,000	1,000	1,000	0.00%
72720	DUES & SUBSCRIPTIONS	2,076	2,548	2,430	2,430	2,430	0.00%
72735	DRUG TESTING	844	611	1,000	500	1,000	0.00%
72750	SERVICE CONTRACTS	5,483	5,615	6,000	6,000	5,000	-16.67%
72785	CONTRACT SNOW REMOVAL	312,444	305,067	505,100	505,100	505,100	0.00%
72790	OTHER CONTRACTUAL SVCS	97,971	36,178	108,900	104,596	103,900	-4.59%
72840	ENGINEERING SERVICES	28,555	23,123	75,000	10,000	15,000	-80.00%
72847	PLANNING SERVICES	96,669	174,621	174,000	137,000	137,750	-20.83%
72860	VEHICLE LICENSE	448	430	500	500	500	0.00%
72870	SOIL TESTING	-	-	3,000	-	-	-100.00%
72881	CONTRACT LANDSCAPE MAINTENANCE	318,012	574,233	581,258	545,258	668,258	14.97%
72890	REFUSE DISPOSAL	58,934	92,643	80,000	110,000	80,000	0.00%
72974	EMPLOYEE RECOGNITIONS	1,116	343	2,000	500	2,000	0.00%
73110	OFFICE SUPPLIES	7,882	2,075	4,000	3,000	4,000	0.00%
73115	CONFECTIONARY SUPPLIES	2,506	3,088	2,500	2,500	2,500	0.00%
73117	FIRST AID SUPPLIES	538	43	200	200	200	0.00%
73410	EXPENDABLE TOOLS	7,404	10,153	7,500	7,500	7,500	0.00%
73520	KEROSENE & LP GAS	328	176	500	200	500	0.00%
73530	GASOLINE	26,281	21,919	30,305	30,305	30,305	0.00%
73535	OIL	4,000	2,401	4,000	5,000	3,000	-25.00%
73545	DIESEL	49,297	36,425	52,500	52,500	52,500	0.00%
73550	CHEMICAL SUPPLIES	116	182	2,000	1,000	1,000	-50.00%
73560	TIRES & TUBES	11,138	10,020	12,000	12,000	12,000	0.00%
73570	ELECTRICAL SUPPLIES	401	79	350	350	350	0.00%
73590	BOOKS/MANUALS/BROCHURES	195	-	1,000	500	500	-50.00%
73610	UNIFORMS	4,038	3,509	4,000	4,000	4,000	0.00%
73620	PAINT SUPPLIES	2,544	3,917	6,500	3,000	4,500	-30.77%
73625	LANE MARKING SUPPLIES	3,157	543	15,000	1,000	1,000	-93.33%
73630	PLUMBING SUPPLIES	103	243	350	350	350	0.00%
73680	LANDSCAPING MATERIALS	22,843	16,186	22,000	17,000	32,000	45.45%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
73681	RETENTION MAINTENANCE	350	3,455	10,000	10,000	10,000	0.00%
73710	LUMBER SUPPLIES	14	-	-	200	-	0.00%
73730	WELDING SUPPLIES	1,133	1,781	1,500	1,500	1,500	0.00%
73770	CONCRETE & MASONRY SUPPL	9,993	4,196	15,000	5,000	5,000	-66.67%
73780	ASPHALT/ROAD OIL & TAR	10,899	12,424	11,000	8,500	11,000	0.00%
73790	SEWER TILE/CULV & REL SP	9,726	7,232	12,500	9,500	8,500	-32.00%
73810	SALT FOR ICE CONTROL	430,069	392,781	470,480	470,480	470,480	0.00%
73812	ORGANIC DEICER	22,351	17,818	68,400	48,400	48,400	-29.24%
73830	SIGNS & SIGN MATERIALS	25,649	17,616	40,000	20,000	20,000	-50.00%
73840	HARDWARE	6,886	5,343	11,000	6,000	6,000	-45.45%
73845	SAFETY SUPPLIES	9,288	8,800	10,000	6,000	10,000	0.00%
73860	SAND, GRAVEL & ROCK	9,621	9,773	15,000	15,000	15,000	0.00%
73870	OTHER OPERATING SUPPLIES	9,964	5,700	8,000	8,000	8,000	0.00%
75200	SIDEWALK REPR/REPL/ADDL	156,169	48,074	260,000	195,000	200,000	-23.08%
75406	CRACK SEALING	132,254	131,981	185,000	1,000	-	-100.00%
75630	TREES REPL/ADDL	133,679	104,032	195,000	120,500	100,000	-48.72%
75802	STRIPING	-	88,292	150,000	91,000	200,000	33.33%
	<b>Total Road and Bridge</b>	<b>5,063,910</b>	<b>5,200,843</b>	<b>6,972,358</b>	<b>5,880,929</b>	<b>6,564,348</b>	<b>-5.85%</b>

**Electrical Department 01-26-024**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	322,041	331,651	365,000	365,000	355,000	-2.74%
71112	OVERTIME	21,039	23,313	27,000	20,000	20,000	-25.93%
71125	PART TIME HELP - PENSIONABLE	20,453	23,333	25,000	26,000	27,000	8.00%
71127	PART TIME - NON-PENSIONABLE	7,493	12,559	19,500	-	-	-100.00%
72110	POSTAGE	-	-	200	20	100	-50.00%
72120	TELEPHONE COMMUNICATIONS	2,967	2,001	3,300	2,500	2,900	-12.12%
72140	TRAINING	11,427	3,438	13,000	5,000	4,000	-69.23%
72170	MEETINGS & CONFERENCES	127	28	1,200	100	500	-58.33%
72220	RECEPTION & MEALS	805	380	800	250	500	-37.50%
72266	VEHICLE INSPECTIONS	1,334	1,491	1,400	2,000	1,400	0.00%
72310	PRINTING	-	124	675	125	675	0.00%
72330	LEGAL NOTICES & ADVERTISING	-	613	400	-	400	0.00%
72430	EMPLOYEE HEALTH & LIFE	73,291	69,524	87,000	65,000	80,000	-8.05%
72435	POST EMPLOYMENT BENEFITS	13,776	13,375	14,300	16,500	23,200	62.24%
72446	EMPLOYMENT COSTS	79	1,268	500	500	500	0.00%
72480	FICA	27,810	29,314	33,500	32,000	31,000	-7.46%
72485	IMRF	46,808	46,666	56,500	55,000	54,500	-3.54%
72510	ELECTRICITY	218,170	216,174	256,360	215,000	228,466	-10.88%
72513	UTILITY LOCATING SERVICE	2,259	3,086	3,125	3,000	3,125	0.00%
72530	R & M - MACHINERY & EQ	478	415	3,300	2,000	3,300	0.00%
72540	R & M - MOTOR VEHICLES	5,551	7,747	10,000	20,000	5,000	-50.00%
72550	R & M - RADIOS	-	487	500	-	500	0.00%
72630	RENT	-	-	5,000	-	1,000	-80.00%
72655	SOFTWARE LICENSING & SUPPORT	3,489	6,728	9,715	9,000	10,515	8.23%
72710	TOWEL & LAUNDRY SERVICES	419	296	600	500	600	0.00%
72720	DUES & SUBSCRIPTIONS	330	340	380	450	380	0.00%
72735	DRUG TESTING	20	59	250	150	250	0.00%
72750	SERVICE CONTRACTS	3,001	2,954	3,337	1,500	3,325	-0.36%
72775	R & M - TRAFFIC SIGNALS	40,737	38,510	51,262	38,000	50,602	-1.29%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72840	ENGINEERING	-	3,923	1,000	-	1,000	0.00%
72860	VEHICLE LICENSE	132	289	200	110	200	0.00%
72974	EMPLOYEE RECOGNITIONS	52	-	1,000	-	-	-100.00%
73110	OFFICE SUPPLIES	629	730	800	800	700	-12.50%
73115	CONFECTIONARY SUPPLIES	974	1,331	600	1,000	1,000	66.67%
73117	FIRST AID SUPPLIES	242	13	50	-	50	0.00%
73410	EXPENDABLE TOOLS	968	2,921	1,500	350	500	-66.67%
73520	KEROSENE & LP GAS	164	68	300	200	100	-66.67%
73530	GASOLINE	11,805	11,539	12,000	10,000	10,215	-14.88%
73535	OIL	1,064	515	1,200	1,000	200	-83.33%
73545	DIESEL FUEL	3,434	3,138	4,004	2,000	2,860	-28.57%
73550	CHEMICAL SUPPLIES	8	87	150	-	150	0.00%
73560	TIRES & TUBES	1,259	-	1,500	2,500	1,500	0.00%
73570	ELECTRICAL SUPPLIES	57,393	32,280	80,000	50,000	30,000	-62.50%
73590	BOOKS/MANUALS/BROCHURES	-	-	500	100	50	-90.00%
73610	UNIFORMS	906	558	1,225	650	610	-50.20%
73620	PAINT SUPPLIES	151	139	1,000	-	1,000	0.00%
73680	LANDSCAPING MATERIALS	147	60	5,000	2,500	2,500	-50.00%
73730	WELDING SUPPLIES	566	890	1,000	500	500	-50.00%
73770	CONCRETE & MASONRY SUPPL	313	5,821	15,000	5,000	5,000	-66.67%
73840	HARDWARE	278	161	400	250	400	0.00%
73845	SAFETY SUPPLIES	3,532	3,096	4,000	2,000	3,000	-25.00%
73870	OTHER OPERATING SUPPLIES	270	148	1,400	1,000	400	-71.43%
	<b>Total Electrical</b>	<b>908,191</b>	<b>903,581</b>	<b>1,126,933</b>	<b>959,555</b>	<b>970,673</b>	<b>-13.87%</b>

**Building Maintenance Department 01-26-025**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	308,743	299,826	428,000	380,000	450,000	5.14%
71112	OVERTIME	20,596	15,303	30,000	25,000	11,500	-61.67%
71125	PART TIME HELP - PENSIONABLE	38,103	24,150	53,250	25,000	73,520	38.07%
71127	PART TIME - NON-PENSIONABLE	42,750	49,264	64,500	50,000	73,000	13.18%
72120	TELEPHONE COMMUNICATIONS	3,084	2,695	5,100	4,500	5,760	12.94%
72122	WIRELESS FIRE ALARM	5,739	5,760	7,195	7,000	7,195	0.00%
72125	PAGERS	99	99	120	20	-	-100.00%
72127	MOBILE DATA COMMUNICATIONS	1,872	2,287	2,640	2,500	2,640	0.00%
72140	TRAINING	-	831	16,960	8,000	6,460	-61.91%
72143	TUITION REIMBURSEMENT	9,534	3,124	15,000	9,000	15,000	0.00%
72310	PRINTING	25	-	100	100	100	0.00%
72330	LEGAL NOTICES & ADVERTISING	1,601	723	1,500	500	1,500	0.00%
72430	EMPLOYEE HEALTH & LIFE	46,366	52,416	99,000	72,000	136,000	37.37%
72435	POST EMPLOYMENT BENEFITS	14,425	12,201	14,000	13,000	14,300	2.14%
72446	EMPLOYMENT COSTS	3,003	2,971	4,000	2,800	4,000	0.00%
72480	FICA	30,977	29,347	44,250	36,000	46,600	5.31%
72485	IMRF	47,137	41,753	69,400	56,000	72,350	4.25%
72510	ELECTRICITY	4,987	54,295	56,000	56,000	56,000	0.00%
72511	NATURAL GAS	53,279	57,557	68,700	60,000	65,000	-5.39%
72512	WATER & SEWER	37,718	34,034	47,900	47,000	45,000	-6.05%
72517	CABLE SERVICES	294	477	528	520	600	13.64%
72520	R & M - BUILDINGS/STRUCT	79,163	120,514	121,800	55,000	121,000	-0.66%
72523	R&M - SIDEWALKS/PAVERS	-	28,178	32,000	8,000	10,000	-68.75%
72525	CUSTODIAL SERVICES	7,440	27,234	49,000	20,000	19,000	-61.22%
72530	R & M - MACHINERY & EQ	63,601	99,970	82,000	80,000	73,000	-10.98%
72535	R&M FIRE EXTINGUISHERS	2,980	1,828	3,000	3,000	3,000	0.00%
72552	R&M CAMERA/MONITORING SYSTEMS	6,149	8,747	36,700	20,000	14,000	-61.85%
72565	R&M - COMPUTER EQUIPMENT	881	157	1,500	500	1,500	0.00%
72655	SOFTWARE LICENSING & SUPPORT	5,673	18,187	20,290	18,000	20,590	1.48%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72735	DRUG TESTING	-	262	400	400	400	0.00%
72777	PHONE SYSTEM MAINTENANCE	25,757	21,969	22,000	20,000	20,000	-9.09%
72779	SHOOTING RANGE MAINTENANCE	16,950	16,775	24,150	24,000	22,050	-8.70%
72790	OTHER CONTRACTUAL SVCS	95,978	172,221	200,000	130,000	150,000	-25.00%
72840	ENGINEERING	-	-	10,000	1,000	5,000	-50.00%
72847	PLANNING SERVICES	-	151	-	-	-	0.00%
72854	INSPECTION FEES	210	-	2,700	1,000	2,700	0.00%
72881	CONTRACT LANDSCAPE MAINTENANCE	26,050	7,466	95,000	10,000	45,000	-52.63%
72974	EMPLOYEE RECOGNITIONS	627	-	2,000	1,500	1,000	-50.00%
73110	OFFICE SUPPLIES	1,044	2,463	1,400	5,000	1,400	0.00%
73112	FLAGS/BANNERS	135,499	8,140	15,000	3,000	10,000	-33.33%
73115	CONFECTIONARY SUPPLIES	506	318	800	800	700	-12.50%
73117	FIRST AID SUPPLIES	-	14,646	18,480	13,000	13,000	-29.65%
73410	EXPENDABLE TOOLS	4,917	1,088	2,500	3,500	2,500	0.00%
73545	DIESEL FUEL	1,077	-	800	800	800	0.00%
73550	CHEMICAL SUPPLIES	288	-	500	600	500	0.00%
73570	ELECTRICAL SUPPLIES	9,440	9,652	10,000	8,000	23,000	130.00%
73580	JANITORIAL SUPPLIES	16,250	36,671	28,000	45,000	21,000	-25.00%
73610	UNIFORMS	531	1,522	2,200	2,000	2,200	0.00%
73620	PAINT SUPPLIES	402	181	750	700	750	0.00%
73630	PLUMBING SUPPLIES	1,491	1,163	2,100	2,000	2,100	0.00%
73680	LANDSCAPING MATERIALS	5,070	-	6,000	3,500	3,500	-41.67%
73770	CONCRETE	241	1,835	1,000	1,000	1,000	0.00%
73780	ASPHALT	-	-	2,000	1,000	1,000	-50.00%
73840	HARDWARE	1,289	2,778	2,200	2,000	2,200	0.00%
73870	OTHER OPERATING SUPPLIES	3,699	16,643	9,000	8,000	4,000	-55.56%
74110	FURNITURE REPR/REPL	4,611	13,643	19,000	50,000	9,000	-52.63%
	<b>Total Municipal Building</b>	<b>1,188,146</b>	<b>1,323,515</b>	<b>1,852,413</b>	<b>1,397,240</b>	<b>1,693,415</b>	<b>-8.58%</b>
	<b>Total ALL PW</b>	<b>7,160,247</b>	<b>7,427,939</b>	<b>9,951,704</b>	<b>8,237,724</b>	<b>9,228,436</b>	<b>-7.27%</b>

# COMMUNITY DEVELOPMENT

The Community Development Department is comprised of five functional areas:

**Economic Development** provides professional services dedicated to assisting and encouraging business executives to select Tinley Park as a location and expand the economic and employment opportunities within the community. Economic Development has been recognized with accreditation by the International Economic Development Council since 2014, becoming the first and only internationally accredited economic development organization in the State of Illinois.

**Planning & Zoning** focuses on orderly land development through the implementation of the Comprehensive Land Plan, Zoning Ordinance and Subdivision Regulations. This area works closely with the Board of Trustees, Plan Commission and Zoning Board of Appeals in the review and public hearing process for requests for variations, special use, rezoning, annexation and subdivision, as well as site plans for new commercial and industrial development.

**Building and Inspection** assists residents with any questions they may have regarding construction work for homes and businesses. Building is also a resource to the citizens for securing information on current licensed and bonded contractors. This division processes requests for building permits and the associated inspection services.

**Code Enforcement/Property Maintenance** handles all property maintenance complaints and enforces the grass, weed, and nuisance ordinances.

**Health & Consumer Protection** performs regular inspections of establishments handling food products and addresses citizen complaints regarding local businesses.

## Department Goals

1. Develop a consensus plan for the I-80 corridor.  
*Strategic Plan Goal B*
2. Develop a plan to increase the vibrancy of Downtown Tinley.  
*Strategic Plan Goal B*
3. Streamline development-related review processes.  
*Strategic Plan Goal B*

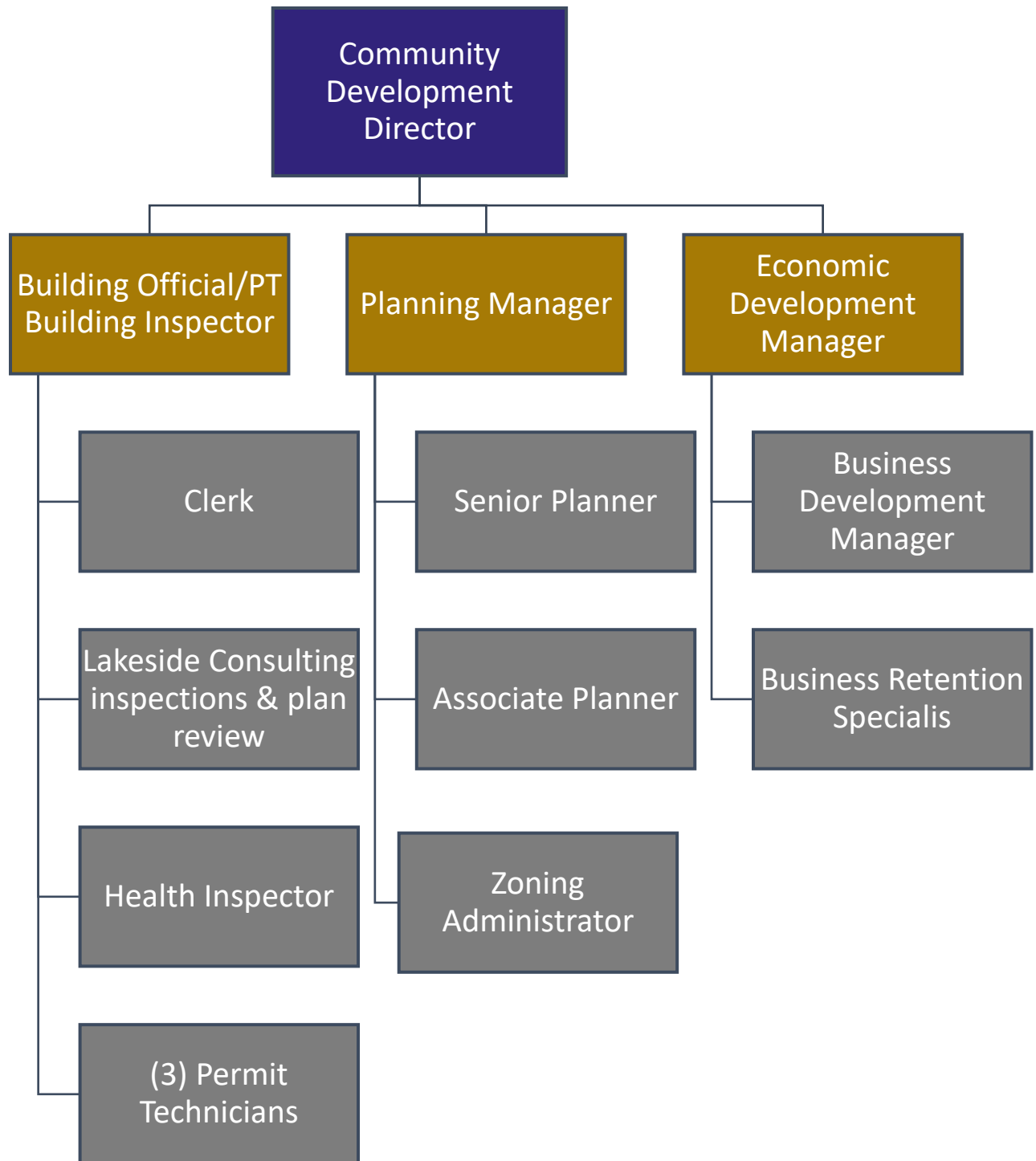
## Performance Measures

Measure processing time for each permit type in days  
Propose development or re-development to Village Board

Health Inspection of all food serving establishments

Benchmark	2020 Actual	2021 Est. Actual	2022 Budget
7	N/A	N/A	10
3	4	4	3
500	356	393	400

## FY 2022 Community Development Structure



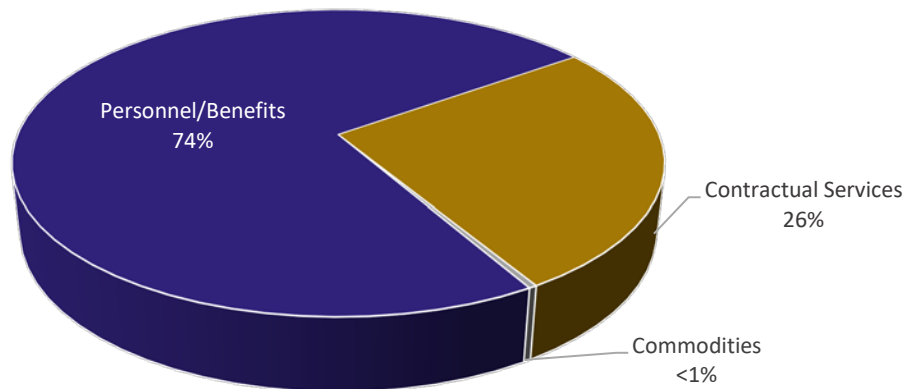
## 2022 Community Development Budget Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$1,428,630	\$1,445,592	\$1,714,450	\$1,376,800	\$1,638,500	-4.43%
Contractual Services	535,555	500,962	571,963	514,950	583,266	1.98%
Commodities	18,370	11,365	20,345	9,155	7,800	-61.66%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$1,982,555</b>	<b>\$1,957,919</b>	<b>\$2,306,758</b>	<b>\$1,900,905</b>	<b>\$2,229,566</b>	<b>-3.35%</b>

## 2022 Community Development Variances > 10%

- Commodities reduction related to COVID-19 reductions.

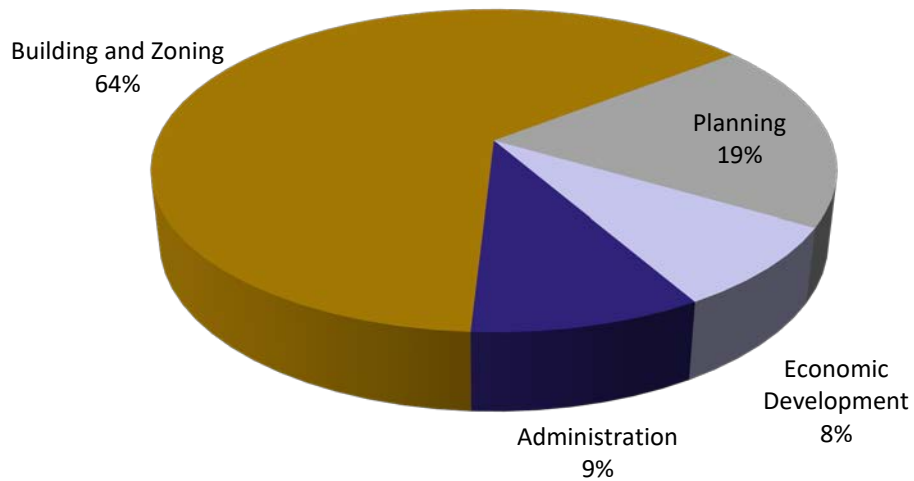
## Community Development Expenditure Summary



## 2022 Community Development Budget Summary by Division

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Administration	\$199,282	\$161,211	\$180,081	\$157,390	\$205,804	14.28%
Building and Zoning	1,189,446	1,227,227	1,499,232	1,222,585	1,417,262	-5.47%
Planning	374,274	398,726	411,450	346,915	423,320	2.88%
Economic Development	219,553	170,755	215,995	174,015	183,180	-15.19%
<b>Total</b>	<b>\$1,982,555</b>	<b>\$1,957,919</b>	<b>\$2,306,758</b>	<b>\$1,900,905</b>	<b>\$2,229,566</b>	<b>-8.63%</b>

Community Development by Division



## 2022 Community Development Detail Budget

### Administration 01-33-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	-	109,421	130,000	118,500	137,000	5.38%
72110	POSTAGE	-	-	-	-	2,300	100.00%
72120	TELEPHONE COMMUNICATIONS	-	-	-	-	6,600	100.00%
72127	MOBILE DATA COMMUNICATIONS	-	-	456	-	4,104	800.00%
72130	TRAVEL EXPENSE	-	1	300	25	100	-66.67%
72140	TRAINING	-	820	500	570	500	0.00%
72170	MEETINGS & CONFERENCES	-	30	3,000	-	1,000	-66.67%
72220	RECEPTIONS & MEALS	-	-	-	-	600	100.00%
72310	PRINTING	-	-	-	-	1,900	100.00%
72430	EMPLOYEE HEALTH & LIFE	-	11,108	15,100	12,500	15,500	2.65%
72446	EMPLOYMENT COSTS	-	-	500	200	500	0.00%
72480	FICA	-	7,904	10,000	8,550	10,500	5.00%
72485	IMRF	-	13,645	17,650	15,800	18,500	4.82%
72530	GASOLINE	-	-	1,275	-	500	-60.78%
72720	DUES & SUBSCRIPTIONS	-	903	800	1,200	1,200	50.00%
72750	SERVICE CONTRACTS	199,282	17,379	-	-	-	0.00%
73110	OFFICE SUPPLIES	-	-	500	45	4,500	800.00%
73115	CONFECTIONARY SUPPLIES	-	-	-	-	500	100.00%
	<b>Total Administration</b>	<b>199,282</b>	<b>161,211</b>	<b>180,081</b>	<b>157,390</b>	<b>205,804</b>	<b>14.28%</b>

**Building & Zoning 01-33-300**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	636,603	676,633	802,000	610,000	625,000	-22.07%
71112	OVERTIME	2,397	5,125	3,500	9,000	3,500	0.00%
71125	PART TIME HELP - PENSIONABLE	-	-	-	21,000	31,000	100.00%
72110	POSTAGE	2,034	993	2,500	1,400	-	-100.00%
72120	TELEPHONE COMMUNICATIONS	3,709	2,644	4,250	3,000	-	-100.00%
72127	MOBILE DATA COMMUNICATIONS	1,594	1,845	2,280	1,800	-	-100.00%
72130	TRAVEL EXPENSE	1,734	1,488	2,000	-	500	-75.00%
72140	TRAINING	1,617	900	5,125	450	2,600	-49.27%
72170	MEETINGS & CONFERENCES	768	980	1,800	150	2,040	13.33%
72220	RECEPTIONS & MEALS	243	184	500	500	-	-100.00%
72310	PRINTING	1,027	771	900	600	-	-100.00%
72330	LEGAL NOTICES & ADVERTISING	842	1,717	1,500	480	-	-100.00%
72345	MICROFILM/DIGITAL IMAGING	9,280	306	3,000	-	-	-100.00%
72430	EMPLOYEE HEALTH & LIFE	155,823	141,989	183,000	112,600	158,700	-13.28%
72435	POST EMPLOYMENT BENEFITS	9,913	9,015	15,000	4,850	9,000	-40.00%
72446	EMPLOYMENT COSTS	-	637	1,000	500	1,000	0.00%
72480	FICA	47,457	50,813	62,000	49,000	50,500	-18.55%
72485	IMRF	82,255	84,565	109,200	83,000	89,500	-18.04%
72540	R & M - MOTOR VEHICLE	2,803	3,704	4,500	2,500	2,500	-44.44%
72565	R&M - COMPUTER EQUIPMENT	69	1,005	867	80	867	0.00%
72655	SOFTWARE LICENSING & SUPPORT	12,486	12,055	70,000	13,000	70,000	0.00%
72710	TOWEL & LAUNDRY SERVICES	112	93	300	-	300	0.00%
72720	DUES & SUBSCRIPTIONS	1,889	1,714	2,640	1,600	1,405	-46.78%
72743	DEMOLITION COSTS	1,504	19,500	50,000	-	50,000	0.00%
72744	PROPERTY MAINTENANCE	14,233	13,863	15,000	16,000	15,000	0.00%
72750	SERVICE CONTRACTS	20,582	1,455	2,350	1,500	2,350	0.00%
72790	OTHER CONTRACTUAL SERVICES	135,643	162,787	53,500	250,000	215,000	301.87%
72840	ENGINEERING SERVICES	4,593	179	50,000	-	50,000	0.00%
72841	ARCHITECTURAL FEES	-	-	2,500	-	-	-100.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72844	SPRINKLER REVIEW FEES	7,550	4,700	15,000	15,000	15,000	0.00%
72853	ELEVATOR INSPECTIONS	17,721	16,069	20,000	16,000	20,000	0.00%
73110	OFFICE SUPPLIES	5,506	4,217	4,500	4,000	-	-100.00%
73115	CONFECTIONARY SUPPLIES	562	345	300	200	-	-100.00%
73530	GASOLINE	4,844	4,323	5,000	3,500	-	-100.00%
73590	BOOKS/MANUALS/BROCHURES	762	381	1,000	650	1,000	0.00%
73610	UNIFORMS	310	125	500	200	-	-100.00%
73870	OTHER OPERATING SUPPLIES	981	107	1,720	25	500	-70.93%
	<b>Total Building</b>	<b>1,189,446</b>	<b>1,227,227</b>	<b>1,499,232</b>	<b>1,222,585</b>	<b>1,417,262</b>	<b>-5.47%</b>

**Planning 01-33-310**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	182,242	93,282	88,000	82,000	166,800	89.55%
71112	OVERTIME	60	-	-	-	-	0.00%
71125	PART TIME HELP - PENSIONABLE	52,807	59,044	71,000	61,000	65,000	-8.45%
72110	POSTAGE	465	322	1,500	900	-	-100.00%
72120	TELEPHONE COMMUNICATIONS	2,215	1,553	2,225	2,400	-	-100.00%
72127	MOBILE DATA COMMUNICATIONS	436	1,312	1,380	1,700	-	-100.00%
72130	TRAVEL EXPENSE	286	1,191	200	-	-	-100.00%
72140	TRAINING	845	425	2,650	-	700	-73.58%
72170	MEETINGS & CONFERENCES	927	1,204	1,700	-	325	-80.88%
72220	RECEPTION & MEALS	391	153	500	-	-	-100.00%
72310	PRINTING	65	-	1,000	100	-	-100.00%
72330	LEGAL NOTICES & ADVERTISING	1,829	2,950	3,000	3,500	3,000	0.00%
72345	MICROFILM/DIGITAL IMAGING	5,000	-	1,000	-	1,000	0.00%
72430	EMPLOYEE HEALTH & LIFE	29,006	18,757	22,000	17,000	51,300	133.18%
72446	EMPLOYMENT COSTS	316	-	1,000	-	1,000	0.00%
72480	FICA	17,231	11,446	12,500	11,000	17,750	42.00%
72485	IMRF	30,285	18,833	22,000	19,000	31,350	42.50%
72540	R & M - MOTOR VEHICLE	127	431	1,000	125	1,000	0.00%
72560	OFFICE EQUIPMENT	290	-	-	-	-	0.00%
72565	R&M - COMPUTER EQUIPMENT	919	646	500	30	500	0.00%
72655	SOFTWARE LICENSING & SUPPORT	8,896	8,586	9,445	8,600	9,445	0.00%
72720	DUES & SUBSCRIPTIONS	1,415	1,056	1,300	1,100	1,000	-23.08%
72750	SERVICE CONTRACTS	5,016	133,801	2,350	800	2,350	0.00%
72790	OTHER CONTRACTUAL SERVICES	-	26,379	140,000	125,000	55,000	-60.71%
72840	ENGINEERING SERVICES	16,586	7,078	10,000	7,000	10,000	0.00%
72847	PLANNING SERVICES	13,241	8,548	10,000	5,000	5,000	-50.00%
73110	OFFICE SUPPLIES	2,385	847	2,000	600	-	-100.00%
73115	CONFECTIONARY SUPPLIES	587	345	300	10	-	-100.00%
73530	GASOLINE	406	-	500	50	-	-100.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
73590	BOOKS/MANUALS/BROCHURES	-	537	800	-	800	0.00%
73610	UNIFORMS	-	-	100	-	-	-100.00%
73870	OTHER OPERATING SUPPLIES	-	-	1,500	-	-	-100.00%
	<b>Total Planning</b>	<b>374,274</b>	<b>398,726</b>	<b>411,450</b>	<b>346,915</b>	<b>423,320</b>	<b>2.88%</b>

**Economic Development 01-33-310**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	118,745	97,806	100,000	95,000	104,000	4.00%
71125	PART TIME HELP - PENSIONABLE	7,896	-	-	-	-	0.00%
72110	POSTAGE	-	-	500	10	-	-100.00%
72120	TELEPHONE COMMUNICATIONS	956	515	895	780	-	-100.00%
72127	MOBILE DATA COMMUNICATIONS	432	898	960	1,200	-	-100.00%
72130	TRAVEL EXPENSES	233	1,480	1,500	-	500	-66.67%
72140	TRAINING	149	670	1,100	750	1,100	0.00%
72170	MEETINGS & CONFERENCES	1,030	560	3,505	-	2,805	-19.97%
72220	RECEPTION & MEALS	272	-	500	-	-	-100.00%
72310	PRINTING	121	-	2,000	-	-	-100.00%
72430	EMPLOYEE HEALTH & LIFE	28,911	15,541	26,650	26,100	28,500	6.94%
72446	EMPLOYMENT COSTS	673	645	500	-	500	0.00%
72480	FICA	9,433	7,346	7,650	7,300	8,000	4.58%
72485	IMRF	16,267	11,912	13,600	12,700	14,100	3.68%
72540	R&M - MOTOR VEHICLES	-	-	500	150	500	0.00%
72565	R&M - COMPUTER EQUIPMENT	24	-	-	-	-	0.00%
72655	SOFTWARE LICENSING & SUPPORT	2,980	2,970	3,500	2,950	4,500	28.57%
72720	DUES & SUBSCRIPTIONS	21,700	16,985	22,685	15,000	10,125	-55.37%
72750	SERVICE CONTRACTS	5,099	11,564	12,000	2,000	4,550	-62.08%
72954	PROGRAMS/EVENTS	2,295	1,600	17,000	10,000	4,000	-76.47%
73110	OFFICE SUPPLIES	-	167	300	-	-	-100.00%
73530	GASOLINE	63	96	650	75	-	-100.00%
73870	ACCREDITATION EXPENSES	2,274	-	-	-	-	0.00%
	<b>Total Economic Development</b>	<b>219,553</b>	<b>170,755</b>	<b>215,995</b>	<b>174,015</b>	<b>183,180</b>	<b>-15.19%</b>
	<b>Total ED</b>	<b>1,982,555</b>	<b>1,957,919</b>	<b>2,306,758</b>	<b>1,900,905</b>	<b>2,229,566</b>	<b>-3.35%</b>

# MARKETING & COMMUNICATIONS

The Marketing Department coordinates the Village's communications, community engagement, public relations, special events, branding and tourism initiatives. Information is disseminated to the community through a robust offering of platforms including weekly electronic newsletters to the resident and business community; social media platforms, including several Facebook pages, Twitter feeds and an Instagram and LinkedIn page; and via video delivery, which includes the video recording of Village board and committee meetings, through the Tinley TV station and YouTube channel.

The Marketing Department also maintains the Village website as the central source of all village information and provides video production, graphic design and survey support to all Village departments.

The Marketing Department promotes local businesses and tourism through a wide variety of special events and activities. An area of special focus is Downtown Tinley, the historic heart of the community. Annual programming includes the popular *Benches on the Avenue* and Musical Chairs public art projects, a summer Music in the Plaza concert series and several parades and seasonal events held throughout the year. The department also manages the special event permitting process for community-sponsored special events.

With the guidance and assistance of the citizen volunteer marketing commission, the Marketing Department seeks to leverage the Village's existing music-centric assets with the addition of several new features to build out the "Life Amplified" brand.

## Department Goals

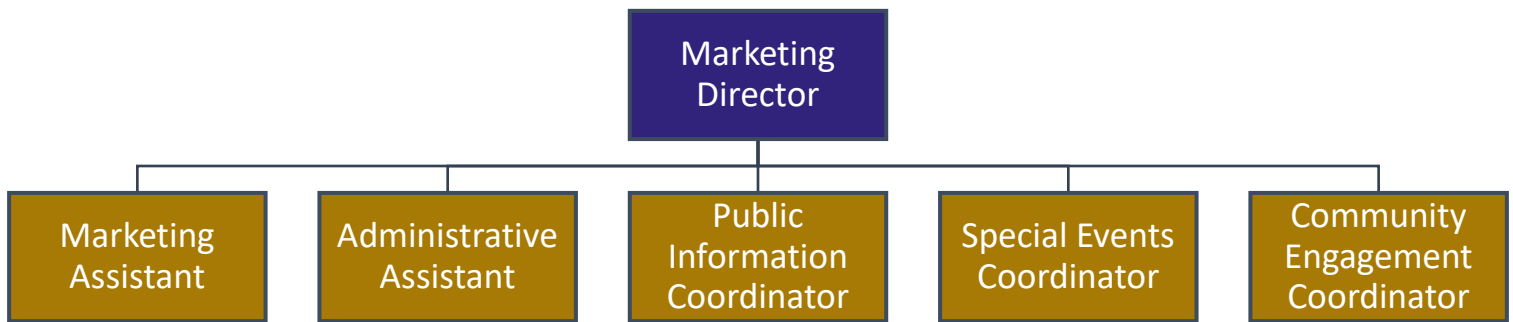
1. Continue to build the Tinley Park Life Amplified brand through tourism marketing initiatives and continued build out of the Brand Action Plan.  
*Strategic Plan Goal E*
2. Continue to deliver quality communication through effective management of all Village communication channels with an emphasis on video delivery.  
*Strategic Plan Goal B & E*
3. Continue to deliver a robust schedule of high-profile, popular special events, continually adding enhancements and improvements.  
*Strategic Plan Goal E*

## Performance Measures

Engagement through social media - total likes/subscribers all platforms  
Avg monthly website page views  
Electronic newsletter subscribers  
Special event attendance

Benchmark	2020 Actual	2021 Estimated Actual	2022 Budget
1,500	2,214	2,750	3,000
50,000	63,710	68,000	70,000
3,000	9,254	11,000	11,500
100,000	N/A	25,000	50,000

## FY 2022 Department Structure



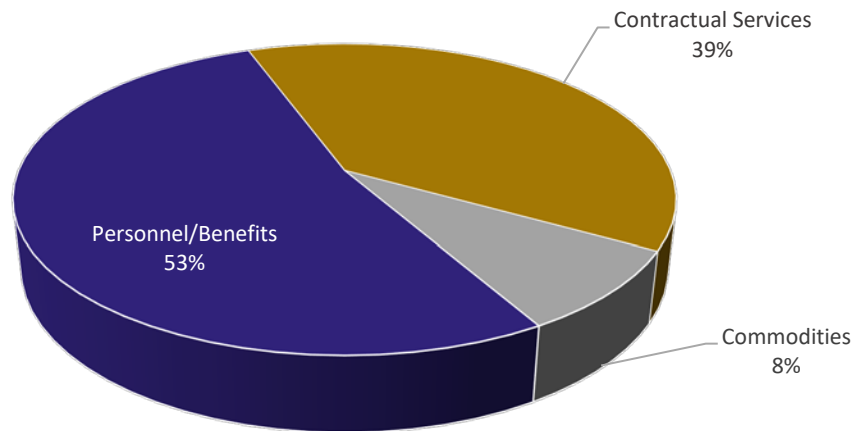
### FY 2022 Marketing & Communications Budget Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$394,065	\$433,460	\$500,850	\$411,800	\$481,050	-3.95%
Contractual Services	286,339	327,988	544,495	133,495	353,695	-35.04%
Commodities	28,941	123,755	156,500	75,000	78,000	-50.16%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$709,345</b>	<b>\$885,203</b>	<b>\$1,201,845</b>	<b>\$620,295</b>	<b>\$912,745</b>	<b>-24.05%</b>

### FY 2022 Marketing & Communications Variances > 10%

- COVID-19 reductions to programs and events

Marketing Expenditure Summary



## 2022 Marketing & Communications Detail Budget

### Marketing Department 01-35-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	103,486	121,423	116,000	110,700	124,000	6.90%
71112	OVERTIME	553	592	600	200	600	0.00%
71125	PART TIME HELP - PENSIONABLE	187,849	212,600	257,000	214,000	246,000	-4.28%
71127	PART TIME HELP - NON-PENSIONABLE	25,502	15,995	24,000	4,000	10,000	-58.33%
72110	POSTAGE	838	2,265	1,500	1,000	5,000	233.33%
72120	TELEPHONE COMMUNICATIONS	301	193	250	700	850	240.00%
72127	MOBILE DATA COMMUNICATIONS	828	1,548	1,400	1,500	1,550	10.71%
72130	TRAVEL EXPENSE	533	-	1,500	-	1,000	-33.33%
72170	MEETINGS & CONFERENCES	2,074	245	10,000	350	3,500	-65.00%
72220	RECEPTIONS & MEALS	564	420	3,000	250	3,000	0.00%
72310	PRINTING	5,099	6,813	58,000	7,500	36,500	-37.07%
72430	EMPLOYEE HEALTH & LIFE	12,533	14,792	20,250	14,400	20,250	0.00%
72446	EMPLOYMENT COSTS	2,360	-	1,000	-	1,000	0.00%
72480	FICA	24,168	26,674	31,000	25,000	29,150	-5.97%
72485	IMRF	37,614	41,384	51,000	43,500	50,050	-1.86%
72517	CABLE SERVICES	-	38	180	180	180	0.00%
72530	R & M - EQUIPMENT	1,332	1,448	7,000	2,000	-	-100.00%
72560	OFFICE EQUIPMENT	630	58	2,000	2,000	2,000	0.00%
72653	WEBSITE MAINTENANCE SERVICES	6,781	6,214	17,500	17,000	20,000	14.29%
72655	SOFTWARE LICENSING & SUPPORT	12,019	11,947	12,515	12,515	12,715	1.60%
72720	DUES & SUBSCRIPTIONS	3,881	5,468	3,000	5,000	7,900	163.33%
72750	SERVICE CONTRACTS	-	1,367	1,150	1,500	1,500	30.43%
72790	OTHER CONTRACTUAL SVCS	17,175	68,148	30,000	10,000	10,000	-66.67%
72923	MAIN STREET PROGRAMS	138,456	134,701	153,000	45,000	147,000	-3.92%
72954	SPECIAL EVENTS	64,877	70,137	95,000	20,000	90,000	-5.26%
72982	MUNICIPAL TV STATION	339	2,299	10,000	5,000	8,500	-15.00%
72985	TOURISM PROGRAMS	30,612	582	2,500	2,000	2,500	0.00%
72986	TOURISM GRANT PROGRAMS	-	-	115,000	-	-	-100.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72991	ANNUAL REPORT	-	14,097	20,000	-	-	-100.00%
73110	OFFICE SUPPLIES	2,284	1,570	5,000	4,500	4,500	-10.00%
73112	SEASONAL DECOR/BANNERS	25,181	111,666	135,000	60,000	50,000	-62.96%
73210	ITEMS FOR RESALE	-	9,847	12,000	6,000	12,000	0.00%
73570	ELECTRICAL SUPPLIES	-	-	-	-	7,500	100.00%
73870	OTHER OPERATING SUPPLIES	1,476	672	4,500	4,500	4,000	-11.11%
	<b>Total Marketing/Communication</b>	<b>709,345</b>	<b>885,203</b>	<b>1,201,845</b>	<b>620,295</b>	<b>912,745</b>	<b>-24.05%</b>

# COMMISSIONS & COMMITTEES

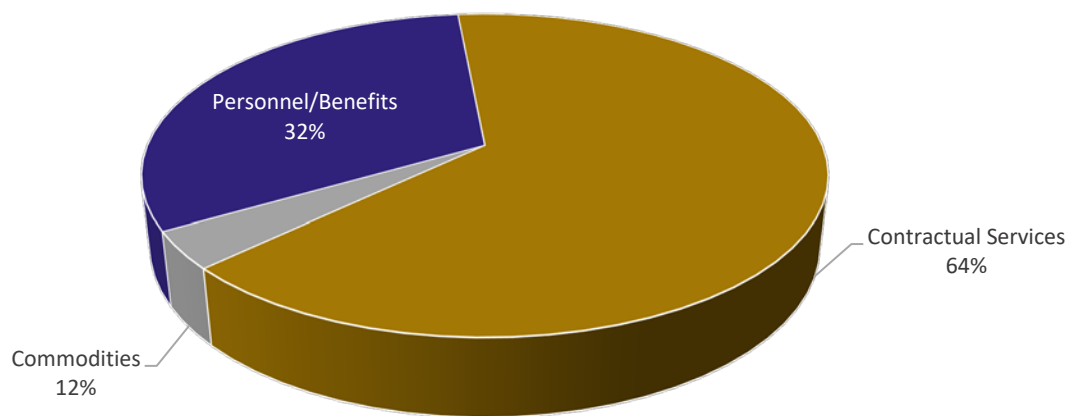
The Village Board has created a number of commissions and committees that perform an advisory role to the Board and often address specific community outreach and service needs. The commissions and committees are guided by volunteers appointed by the Board to move forward the goals and objectives established for the respective commission or committee.

## FY 2022 Commissions Budget Summary

### Expenditure Summary

	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$43,825	\$44,149	\$59,905	\$15,472	\$59,905	0.00%
Contractual Services	120,091	86,746	160,158	90,458	121,308	-24.26%
Commodities	1,514	1,044	7,810	4,010	7,010	-10.24%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$165,430</b>	<b>\$131,939</b>	<b>\$227,873</b>	<b>\$109,940</b>	<b>\$188,223</b>	<b>-17.40%</b>

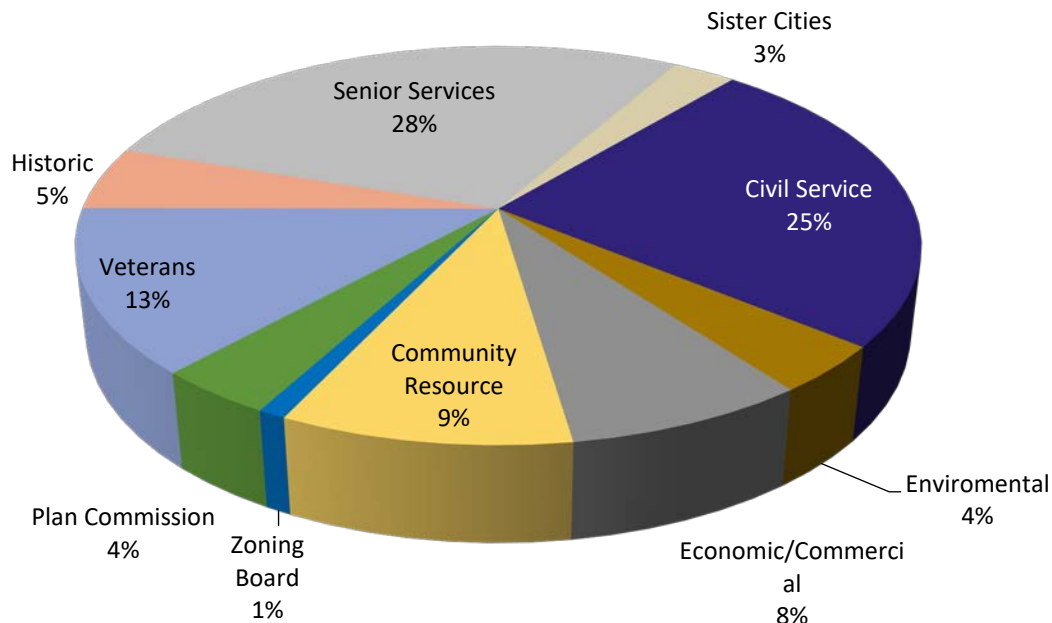
### Commissions & Committees Expenditure Summary



## FY 2022 Budget Summary by Commissions

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Civil Service	49,543	41,391	51,870	12,127	46,720	-9.93%
Enviromental	5,599	2,287	8,050	3,200	7,250	-9.94%
Economic/Commercial	5,377	2,278	14,800	14,280	14,800	0.00%
Community Resource	41,566	10,728	51,410	14,100	17,710	-65.55%
Zoning Board	944	742	1,715	445	1,715	0.00%
Plan Commission	3,427	2,093	7,218	5,043	7,218	0.00%
Veterans	4,497	23,696	24,935	19,510	24,935	0.00%
Historic	5,050	5,050	9,645	9,375	9,645	0.00%
Senior Services	44,683	38,747	52,850	27,770	52,850	0.00%
Sister Cities	4,744	4,927	5,380	4,090	5,380	0.00%
Other	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$178,235</b>	<b>\$165,430</b>	<b>\$232,520</b>	<b>\$177,550</b>	<b>\$227,873</b>	<b>-2.00%</b>

Commissions & Committees by Division



#### **01-41-040 Civil Service Commission**

In 1957, the State of Illinois adopted the Illinois Personnel Code to regulate the Civil Service hiring, promotion and dismissal of certain classes of employees of municipalities on professional merit or skills. By a voter referendum approved in April 1963, the Village of Tinley Park created a Civil Service Commission to administer the hiring, promotion, and dismissal of certain classes of employees of the Village Government. The Village of Tinley Park Civil Service Commission has the responsibility to carry out the provisions of Illinois Personnel Code through the creation and enforcement of rules and regulations. All Civil Service-classified employees are subject to these rules and regulations.

As mandated by the State of Illinois's Personnel Code, the Civil Service Commission is responsible for the adoption and enforcement of rules and regulations of personnel matter for applicable classifications within the Village of Tinley Park. The commission conducts monthly meetings and hearings as needed to adopt and amend rules, approve support personnel, entry level and promotional exams; and to hear and determine appeals arising from the administration of the rules.

#### **01-41-044 Environmental Control Commission**

The Village of Tinley Park Environmental Control Commission objectives are to provide, maintain and ensure a healthful environment for all citizens, as well as for future generations. In order to fulfill this obligation, the Environmental Enhancement Commission formulates, prepares and recommends to the Board of Trustees a comprehensive plan that will protect the right of each resident of this community to a healthy environment. They undertake public educational events and activities to promote an environmentally sound community.

#### **01-41-045 Economic and Commercial Commission**

Since 1980, the Economic and Commercial Commission (ECC) has worked with the Mayor and Board of Trustees to encourage well planned economic development that broadens the tax base and enhances the quality of life in Tinley Park. The 15 commission members and associates promote and recommend programs for economic development, marketing, business retention and real estate maximization.

#### **01-41-046 Community Resources Commission**

The objectives of the Community Resources Commission are to provide information to educate the citizenry as to services available in Tinley Park; to promote and coordinate these services; and to sanction and implement additional services as needs are identified within the community and as directed by the Board of Trustees. As part of its outreach, the Commission prepares a number of programs for broadcast on the community access portals with local cable services and the Village YouTube Channel.

#### **01-41-047 Zoning Board of Appeals Commission**

The seven member Zoning Board of Appeals reviews and makes recommendations to the Village Board on applications for variations from the requirements contained within the Village's Zoning Ordinances.

#### **01-41-048 Plan Commission**

The Plan Commission was created to ensure that adequate provisions are made for the preparation of a comprehensive Village plan for the guidance, direction and control of the growth and development of the community, and the periodic review and updating of the plan. Commissioners are charged with preparing and recommending to the Village Board a Comprehensive Plan for the present and future development of the Village (including contiguous unincorporated territory 1 ½ miles beyond the corporate limits of the Village). The Commission may recommend designation of land suitable for annexation (as well as provide recommendations for zoning classification for such land upon annexation).

The commission also reviews all new development and redevelopment projects and provides recommendations to the Village Board as to the project in relation to the Comprehensive Plan.

#### **01-41-050 Veterans Commission**

The purpose of the Veterans Commission is to recognize the contributions of Tinley Park residents who have served in the Armed Forces of the United States; to assist veterans in preserving their rights in obtaining benefits from various governmental agencies by cooperating with the agencies for the benefit of the veterans; and to educate the citizenry as to the accomplishments and contributions of veterans.

#### **01-41-054 Historical Preservation Commission**

In 1988, the Village Board established a Historic District encompassing some of the oldest portions of the community dating to 1853, with a goal of preserving key structures and the historic flavor tied to the roots of the community. This budget area includes expenses that may be incurred in relation to enforcing provisions of the local laws governing the Historic District and its structures including new infill development. Also included is financial support to the Tinley Park Historical Society whose mission is to research, document, preserve, and share of the multifaceted history of Tinley Park and the surrounding areas that have influenced its growth and development over time.

#### **01-41-056 Senior Services Commission**

The Senior Services Commission is charged with fostering the development of senior services within the Village; communicating to the Village Board those areas of concern relative to senior services; and developing a close working relationship with local providers, striving to develop a “seamless” network of services that defines and meets the needs of senior citizens.

This nine member commission encourages the spirit of volunteerism, recognizes the contributions of senior citizens, and facilitates the participation and utilization of this most valuable resource.

### **01-41-057 Sister Cities Commission**

Tinley Park participates in the Sister Cities Program, a nationwide initiative to exchange ideas, develop business ties and establish friendships between communities here in the U.S. and those across the world.

One of Tinley Park's sister communities is Buedingen, located approximately 30 miles northeast of Frankfurt, Germany. Buedingen traces its origins to the mid-13<sup>th</sup> century, or 234 years before Columbus discovered America and more than 600 years before Tinley Park's incorporation. Buedingen's rich cultural history has been a fascinating study for the hundreds of Tinley Park residents, municipal officials and business people who have traveled to Buedingen since 1989. Local "natives" have proudly shared Village points of interest and related its history to more than 500 visitors from Buedingen. Tinley Park has hosted one of the largest number of citizen "exchanges" of any Sister Cities international participant in the United States. In 2019, the two communities celebrated the 30<sup>th</sup> anniversary of this "friendship."

The Village of Tinley Park has also established Sister City relationships with Mallow, Ireland and Nowy Sacz, Poland.

### FY 2022 Commission Detail Budget

#### Civil Service Commission 01-41-040

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71127	PART TIME - NON-PENSIONABLE	1,898	7,279	12,000	1,000	12,000	0.00%
72110	POSTAGE	500	371	500	300	500	0.00%
72220	RECEPTION & MEALS	-	123	300	300	300	0.00%
72330	LEGAL NOTICES & ADVERTISING	50	822	1,000	250	1,000	0.00%
72446	EMPLOYMENT COSTS	79	200	-	-	-	0.00%
72480	FICA	145	557	920	77	920	0.00%
72846	TESTING SERVICES	46,871	31,950	36,950	10,000	31,800	-13.94%
73110	OFFICE SUPPLIES	-	89	200	200	200	0.00%
	<b>Total Civil Service</b>	<b>49,543</b>	<b>41,391</b>	<b>51,870</b>	<b>12,127</b>	<b>46,720</b>	<b>-9.93%</b>

#### Enviromental Commission 01-41-044

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71127	PART TIME - NON-PENSIONABLE	2,519	2,035	2,500	2,500	2,500	0.00%
72110	POSTAGE	-	-	50	-	50	0.00%
72480	FICA	193	156	200	200	200	0.00%
72977	CLEAN UP PROGRAM	2,110	96	1,500	500	1,500	0.00%
73830	SIGNS & SIGN MATERIALS	669	-	3,000	-	2,000	-33.33%
73870	OTHER OPERATING SUPPLIES	108	-	800	-	1,000	25.00%
	<b>Total Enviromental</b>	<b>5,599</b>	<b>2,287</b>	<b>8,050</b>	<b>3,200</b>	<b>7,250</b>	<b>-9.94%</b>

**Economic & Commercial Commission 01-41-045**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71127	PART TIME - NON-PENSIONABLE	2,032	2,116	2,600	2,100	2,600	0.00%
72220	RECEPTION & MEALS	3,091	-	5,000	5,000	5,000	0.00%
72310	PRINTING	-	-	2,000	2,000	2,000	0.00%
72480	FICA	156	162	200	180	200	0.00%
72954	SPECIAL EVENTS	98	-	5,000	5,000	5,000	0.00%
	<b>Total ECC</b>	<b>5,377</b>	<b>2,278</b>	<b>14,800</b>	<b>14,280</b>	<b>14,800</b>	<b>0.00%</b>

**Community Resource Commission 01-41-046**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71127	PART TIME - NON-PENSIONABLE	6,524	3,628	4,600	2,600	4,600	0.00%
72110	POSTAGE	689	64	750	750	750	0.00%
72170	MEETINGS & CONFERENCES	-	-	600	600	600	0.00%
72220	RECEPTIONS & MEALS	51	297	500	500	500	0.00%
72480	FICA	499	278	360	200	360	0.00%
72790	OTHER CONTRACTUAL SVCS	1,200	748	1,350	1,350	1,350	0.00%
72920	SCHOLARSHIPS	6,301	4,051	6,500	6,500	6,500	0.00%
72930	YOUTH IN GOVERNMENT	861	665	850	850	850	0.00%
72981	DISCOVER TINLEY	25,133	33	33,150	-	-	-100.00%
72982	DISCOVER TINLEY TV PROD	144	753	2,000	-	1,450	-27.50%
73870	OTHER OPERATING SUPPLIES	164	211	750	750	750	0.00%
	<b>Total Marketing</b>	<b>41,566</b>	<b>10,728</b>	<b>51,410</b>	<b>14,100</b>	<b>17,710</b>	<b>-65.55%</b>

### Zoning Board Commission 01-41-047

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71125	PART TIME HELP - PENSIONABLE	535	516	1,000	200	1,000	0.00%
71127	PART TIME - NON-PENSIONABLE	52	-	-	200	-	0.00%
72140	TRAINING	-	-	500	-	500	0.00%
72330	LEGAL NOTICES & ADVERTISING	241	124	-	-	-	0.00%
72480	FICA	45	39	80	15	80	0.00%
72485	IMRF	71	63	135	30	135	0.00%
	<b>Total ZBA</b>	<b>944</b>	<b>742</b>	<b>1,715</b>	<b>445</b>	<b>1,715</b>	<b>0.00%</b>

### Plan Commission 01-41-048

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71125	PART TIME HELP - PENSIONABLE	1,987	1,578	2,700	500	2,700	0.00%
71127	PART TIME - NON-PENSIONABLE	-	46	-	500	-	0.00%
72140	TRAINING	-	-	500	500	500	0.00%
72170	MEETINGS & CONFERENCES	-	-	500	500	500	0.00%
72220	RECEPTIONS & MEALS	-	-	200	200	200	0.00%
72330	LEGAL NOTICES & ADVERTISING	1,031	147	-	-	-	0.00%
72480	FICA	152	124	210	40	210	0.00%
72485	IMRF	257	198	375	70	375	0.00%
72630	RENT	-	-	1,000	1,000	1,000	0.00%
72720	DUES & SUBSCRIPTIONS	-	-	733	733	733	0.00%
72790	OTHER CONTRACTUAL SVCS	-	-	1,000	1,000	1,000	0.00%
	<b>Total Plan Commission</b>	<b>3,427</b>	<b>2,093</b>	<b>7,218</b>	<b>5,043</b>	<b>7,218</b>	<b>0.00%</b>

**Veterans Commission 01-41-050**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71127	PART TIME - NON-PENSIONABLE	2,099	2,205	2,300	2,000	2,300	0.00%
72110	POSTAGE	51	41	150	150	150	0.00%
72220	RECEPTION & MEALS	909	81	1,000	-	1,000	0.00%
72480	FICA	161	169	175	150	175	0.00%
72790	OTHER CONTRACTUAL SVCS	-	27	500	500	500	0.00%
72920	AWARDS & SCHOLARSHIPS	-	-	300	300	300	0.00%
72922	OVERSEAS MILITARY SUPPORT	-	-	100	100	100	0.00%
72928	COMMEMORATIVE EQUIPMENT	-	17,391	10,000	10,000	10,000	0.00%
72930	EDUCATION IN ART PUB BLG	-	1,201	2,600	2,600	2,600	0.00%
72932	ARMED SERV REUNION BKFST	1,112	2,581	4,100	-	4,100	0.00%
72934	VET/VOLUNTEER RECOG. PRG	-	-	1,000	1,000	1,000	0.00%
72970	VET WELCOME HOME RECEPT	-	-	1,000	1,000	1,000	0.00%
73112	FLAGS/BANNERS	165	-	1,710	1,710	1,710	0.00%
	<b>Total Veterans</b>	<b>4,497</b>	<b>23,696</b>	<b>24,935</b>	<b>19,510</b>	<b>24,935</b>	<b>0.00%</b>

**Historic Preservation Commission 01-41-054**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71127	PART TIME - NON-PENSIONABLE	-	-	250	-	250	0.00%
72110	POSTAGE	-	-	25	25	25	0.00%
72480	FICA	-	-	20	-	20	0.00%
72720	DUES & SUBSCRIPTIONS	50	50	250	250	250	0.00%
72790	OTHER CONTRACTUAL SVCS	-	-	2,000	2,000	2,000	0.00%
72841	ARCHITECT/PLANNING SRVCS	-	-	2,000	2,000	2,000	0.00%
72921	HISTORIC SITES SUPPORT	5,000	5,000	5,000	5,000	5,000	0.00%
73110	OFFICE SUPPLIES	-	-	100	100	100	0.00%
	<b>Total Historic Preservation</b>	<b>\$ 5,050</b>	<b>\$ 5,050</b>	<b>\$ 9,645</b>	<b>\$ 9,375</b>	<b>\$ 9,645</b>	<b>0.00%</b>

### Senior Services Commission 01-41-056

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71125	PART TIME HELP - PENSIONABLE	\$ 17,819	\$ 13,419	\$ 18,500	\$ -	\$ 18,500	0.00%
71127	PART TIME - NON-PENSIONABLE	1,900	2,935	3,300	900	3,300	0.00%
72110	POSTAGE	1,022	873	1,300	1,300	1,300	0.00%
72310	PRINTING & PUBLICATIONS	27	-	800	800	800	0.00%
72480	FICA	1,509	1,251	1,700	70	1,700	0.00%
72485	IMRF	2,300	1,625	2,550	-	2,550	0.00%
72750	SERVICE CONTRACTS	582	651	1,150	1,150	1,150	0.00%
72937	COMMUNITY CENTER	12,375	14,625	19,500	19,500	19,500	0.00%
72954	PROGRAMS/EVENTS	6,741	2,624	3,050	3,050	3,050	0.00%
73110	OFFICE SUPPLIES	408	744	1,000	1,000	1,000	0.00%
	<b>Total Senior Services</b>	<b>\$ 44,683</b>	<b>\$ 38,747</b>	<b>\$ 52,850</b>	<b>\$ 27,770</b>	<b>\$ 52,850</b>	<b>0.00%</b>

### Sister Cities Commission 01-41-057

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71127	PART TIME - NON-PENSIONABLE	\$ 830	\$ 3,316	\$ 3,000	\$ 1,800	\$ 3,000	0.00%
72110	POSTAGE	-	-	50	50	50	0.00%
72220	RECEPTION & MEALS	-	-	500	500	500	0.00%
72480	FICA	63	254	230	140	230	0.00%
72720	DUES & SUBSCRIPTIONS	-	810	850	850	850	0.00%
72940	EXCHANGE VISIT	3,851	547	500	500	500	0.00%
73110	OFFICE SUPPLIES	-	-	50	50	50	0.00%
73870	OTHER CONTRACT SERVICES	-	-	200	200	200	0.00%
	<b>Total Sister Cities</b>	<b>\$ 4,744</b>	<b>\$ 4,927</b>	<b>\$ 5,380</b>	<b>\$ 4,090</b>	<b>\$ 5,380</b>	<b>0.00%</b>
	<b>All Commissions</b>	<b>\$ 165,430</b>	<b>\$ 131,939</b>	<b>\$ 227,873</b>	<b>\$ 109,940</b>	<b>\$ 188,223</b>	<b>-17.40%</b>

# VILLAGE BUS

Beginning in 1991, the Village began offering a bus transportation service to seniors and others requiring assistance. This initial program was in cooperation with PACE, the suburban bus and regional paratransit division of the Regional Transportation Authority which provided a handicap accessible bus, and subsidized some of the program costs. The Village was responsible for obtaining drivers and all related operation costs. However, the program had to comply to strict rules and requirements established by PACE which restricted the area of service.

Based on recommendations from the Senior Commission, the Village Board authorized supplementing the PACE bus program with a Village owned bus beginning in 2001, which provided greater flexibility to patrons for service to locations in the neighboring communities of Orland Park, Oak Forest, and Mokena in addition to Tinley Park.

Service is provided Monday through Friday, excluding holidays, between 9am and 2pm. Reservations must be made at least 48 hours in advance, particularly for all medical appointments. The fare is 75 cents each way for riders age 65 and older who possess an RTA reduced fare card, and \$1.50 each way without the card. Fare for those individuals who are age 55 to 64 is also \$1.50 each way.

The expenditures of the PACE program had been tracked in its own “department” (PACE Bus Services; account series 01-53-000-7xxxx) through fiscal year 2020. The Village Board elected to not renew the PACE paratransit agreement, and allowed the current contract to expire at the end of calendar 2019, and the Village bus program was expanded. Accordingly, this “department” has been eliminated from the FY 2021 and 2022 budget. For the purposes of transparency, the actual activity detail for the past three fiscal years has been included in this section for reference.

## Department Goals

1. Provide efficient and safe means of transportation for residents.

*Strategic Plan Goal E*

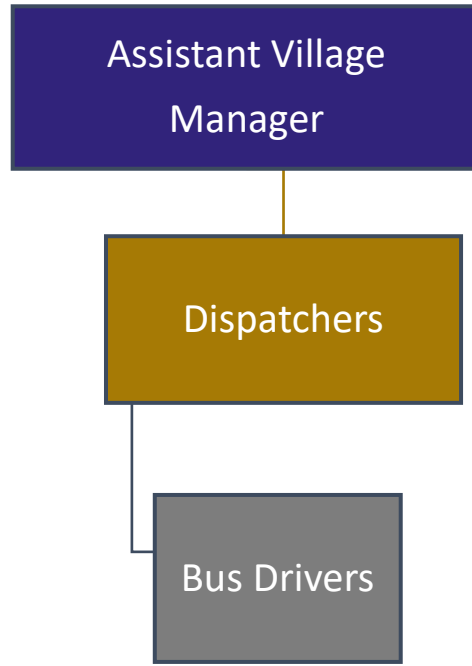
## Performance Measures

Provide bus route schedules and timely rides for the residents.

Bus Maintenance – complies with maintenance schedule.

Benchmark	2020 Actual	2021 Est. Actual	2022 Budget
99%	95%	95%	99%
4	4	4	4

## FY 2022 Department Structure



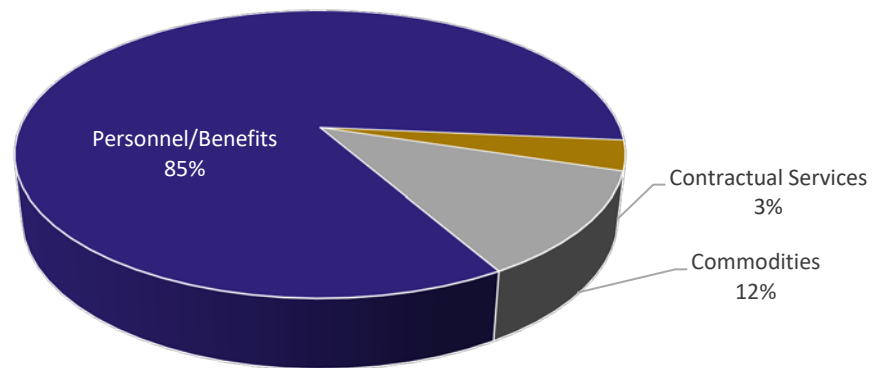
### FY 2022 Village Bus Budget Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$107,973	\$111,020	\$100,600	\$72,600	\$100,000	-0.60%
Contractual Services	2,965	8,270	5,300	2,530	4,000	-24.53%
Commodities	10,176	9,901	15,440	6,575	13,990	-9.39%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$121,114</b>	<b>\$129,191</b>	<b>\$121,340</b>	<b>\$81,705</b>	<b>\$117,990</b>	<b>-2.76%</b>

### FY 2022 Village Bus Variances > 10%

- The Variances in Village Bus are all attributable to the elimination of the PACE paratransit program and expanding the Village services.

Village Bus Expenditure Summary



## 2022 Village Bus Detail Budget

### Village Bus Service 01-42-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	-	-	500	200	500	0.00%
71125	PART TIME HELP - PENSIONABLE	14,170	13,466	58,700	22,000	28,000	-52.30%
71127	PART TIME HELP - NON-PENSIONABLE	9,934	17,258	28,700	42,000	59,400	106.97%
72120	TELEPHONE COMMUNICATIONS	316	269	620	200	620	0.00%
72266	VEHICLE INSPECTION	28	84	130	130	130	0.00%
72446	EMPLOYMENT COSTS	-	2,585	1,500	500	1,500	0.00%
72480	FICA	1,844	2,350	5,500	4,900	6,750	22.73%
72485	IMRF	1,813	1,435	5,700	3,000	3,850	-32.46%
72540	R&M-MOTOR VEHICLES	624	325	3,500	2,000	2,500	-28.57%
72855	MEDICAL SERVICES	-	-	1,050	200	750	-28.57%
73530	GASOLINE	-	5,109	6,120	5,200	6,120	0.00%
73535	OIL	27	289	450	300	400	-11.11%
73545	DIESEL	4,785	-	6,320	-	5,720	-9.49%
73560	TIRES & TUBES	-	-	2,300	1,000	1,500	-34.78%
73870	OTHER OPERATING SUPPLIES	12	19	250	75	250	0.00%
	<b>Total Village Bus</b>	<b>33,553</b>	<b>43,189</b>	<b>121,340</b>	<b>81,705</b>	<b>117,990</b>	<b>-2.76%</b>

## 2022 PACE Bus Detail Budget

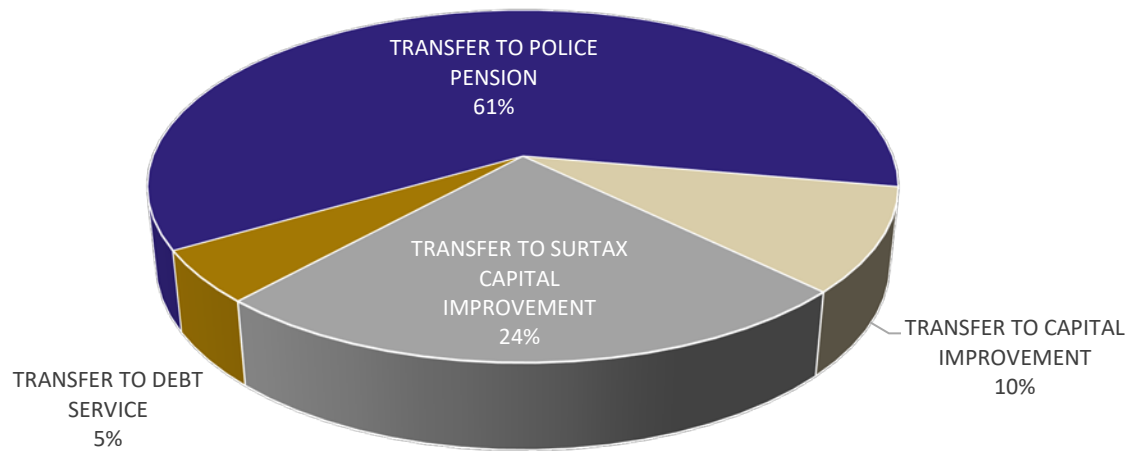
### PACE Bus Service 01-53-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 233	\$ -	\$ -	\$ -	\$ -	0.00%
71125	PART TIME HELP - PENSIONABLE	39,622	33,322	-	-	-	0.00%
71127	PART TIME HELP - NON-PENSIONABLE	29,410	31,345	-	-	-	0.00%
72110	POSTAGE	10	2	-	-	-	0.00%
72120	TELEPHONE COMMUNICATIONS	223	250	-	-	-	0.00%
72266	VEHICLE INSPECTION	52	28	-	-	-	0.00%
72310	PRINTING	-	26	-	-	-	0.00%
72446	EMPLOYMENT COSTS	496	234	-	-	-	0.00%
72480	FICA	5,293	4,947	-	-	-	0.00%
72485	IMRF	5,158	4,078	-	-	-	0.00%
72540	R & M - MOTOR VEHICLES	1,609	6,985	-	-	-	0.00%
72541	INSURANCE DEDUCTIBLE	103	-	-	-	-	0.00%
72855	MEDICAL SERVICES	-	301	-	-	-	0.00%
73530	GASOLINE	4,745	3,589	-	-	-	0.00%
73535	OIL	100	125	-	-	-	0.00%
73545	DIESEL	417	-	-	-	-	0.00%
73560	TIRES & TUBES	-	730	-	-	-	0.00%
73870	OTHER OPERATING SUPPLIES	90	40	-	-	-	0.00%
	<b>Total Pace Bus</b>	<b>\$ 87,561</b>	<b>\$ 86,002</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

# TRANSFERS

This budgetary division tracks programmed transfers from the Village General Fund to other accounting funds maintained by the Village.

Tranfers Expenditure Summary



## 2022 Transfers Detail Budget

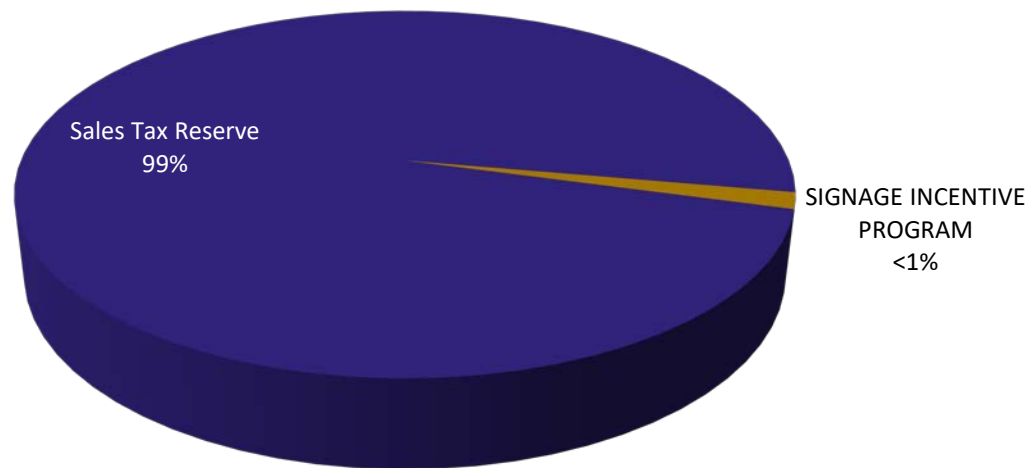
### Transfers 01-96-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
98030	TRANSFER TO CAPITAL IMPROVEMENT	\$ 4,533,146	\$ 8,823,883	\$ 860,000	\$ 481,402	\$ 690,000	-19.77%
98031	TRANSFER TO BOND/TAX STABILIZATION	500,000	500,000	-	-	-	0.00%
98033	TRANSFER TO SURTAX CAPITAL IMPROVEMENT	1,683,501	1,879,360	1,820,000	1,750,000	1,762,000	-3.19%
98040	TRANSFER TO DEBT SERVICE	350,000	350,000	350,000	350,000	350,000	0.00%
98073	TRANSFER TO TRAIN STATION O & M FUND	100,862	-	-	-	-	0.00%
98080	TRANSFER TO POLICE PENSION	3,080,010	2,780,689	3,850,000	3,850,000	4,420,000	14.81%
	<b>Total Transfers</b>	<b>\$ 10,247,519</b>	<b>\$ 14,333,932</b>	<b>\$ 6,880,000</b>	<b>\$ 6,431,402</b>	<b>\$ 7,222,000</b>	<b>4.97%</b>

# ECONOMIC INCENTIVES

This budgetary division tracks the financial commitments associated with agreements providing economic inducements and incentives to local businesses to locate or expand their operations within Tinley Park. These agreements have typically helped to expand the Village's economic base and related revenues (e.g. sales and property taxes) as well as employment opportunities.

Economic Incentives Expenditure Summary



## 2022 Economic Incentives Detail Budget

### Economic Incentive Transfers 01-97-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
79116	CODE COMPLIANCE INCENTIVE PROGRAM	\$ -	\$ 5,375	\$ 35,000	\$ -	\$ -	-100.00%
79117	LANDSCAPE INCENTIVE PROGRAM	-	-	5,000	-	-	-100.00%
79118	SIGNAGE INCENTIVE PROGRAM	-	4,854	50,000	1,448	1,448	-97.10%
79121	SALES TAX RESERVE XVI MENARD	48,855	57,224	60,000	95,347	100,000	66.67%
79125	SALES TAX RESERVE XX OH	61,449	67,945	60,000	81,287	90,000	50.00%
79126	SALES TAX RESERVE XXI-FAMILY H/S	-	-	-	11,683	10,000	100.00%
79127	SALES TAX RESERVE - PANDUIT	675	-	-	-	-	0.00%
79128	REAL ESTATE TAX RESERVE - PANDUIT	72,219	61,172	70,000	76,002	80,000	14.29%
79129	SALES TAX RESERVE-TEC	748,008	694,828	725,000	225,520	-	-100.00%
79132	SALES TAX RESERVE - STEINER ELECT	-	-	5,000	891	10,000	100.00%
79133	SALES TX RES-BROOKSIDE MKT PHASE II	148,475	144,065	150,000	124,255	150,000	0.00%
79135	SALES TAX RES-ORLAND TOYOTA	15,882	-	20,000	-	20,000	0.00%
79138	SALES TAX RESERVE-CADILLAC	80,485	92,900	100,000	85,212	90,000	-10.00%
79140	SALES TAX RESERVE-APPLE CHEVROLET	75,817	42,325	-	-	-	0.00%
79142	REAL ESTATE TAX RESERVE - UGN	6,000	6,000	6,000	6,000	-	-100.00%
79143	SALES TAX RESERVE - CHRYSLER	325,310	340,378	350,000	308,944	300,000	-14.29%
79144	SALES TAX RESERVE - GREAT ESCAPE	46,195	42,513	45,000	41,598	43,000	-4.44%
79146	COVID-19 WINTER DINING GRANT	-	-	-	38,990	-	0.00%
	<b>Total Economic Incentives</b>	<b>\$ 1,629,370</b>	<b>\$ 1,559,579</b>	<b>\$ 1,681,000</b>	<b>\$ 1,097,177</b>	<b>\$ 894,448</b>	<b>-46.79%</b>

# CONTINGENCY

Contingency provides for a “miscellaneous” budgetary account for expenses that come up during the course of a fiscal year that were not otherwise specifically programmed or anticipated in the preparation of the annual budget.

## 2022 Contingency Detail Budget Contingency 01-98-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
99000	CONTINGENCIES	\$ 151,255	\$ 5,596	\$ 250,000	\$ 150,000	\$ 250,000	0.00%
	<b>Total Contingency</b>	<b>\$ 151,255</b>	<b>\$ 5,596</b>	<b>\$ 250,000</b>	<b>\$ 150,000</b>	<b>\$ 250,000</b>	<b>0.00%</b>

## SPECIAL REVENUE FUNDS

# MOTOR FUEL TAX FUND

The Village receives monthly distributions of Motor Fuel Tax (MFT) from the State of Illinois. The use of Motor Fuel Tax funds is restricted for roadway construction and maintenance related expenditures. Because of the limitations on how the funds are to be used, the receipts and expenditures are also required to be segregated and accounted for separately as a special revenue fund.

The Village of Tinley Park has long restricted the use of its Motor Fuel Taxes toward the general maintenance of the paved roads under its jurisdictional control. The Village has periodically conducted a detailed surface analysis and digital video taping of its roadway network which is then tied to a Geographical Information System (GIS) database to further assist in evaluating and prioritizing future maintenance needs. With the aid of this data and analysis, the Village has developed a Pavement Management Program (PMP) designed to maintain our streets at the upper percentile of the Overall Condition Index (OCI) levels (80% or better). Each year, several miles of the Village's streets are crack sealed, resurfaced, or reconstructed based on the assessed condition index and available funding. Under the PMP, the goal is that the Village optimizes its pavement management expenditures and prevents roadways from deteriorating to a point where more costly reconstruction is required. This allows for the Village's financial resources allocated toward this effort to be used most efficiently and effectively. Under this program, all municipal roads typically receive major maintenance attention within a fifteen year period. This approach has set a standard for road maintenance virtually unequalled in the Chicago suburban area.

The Pavement Management Program is an annual and ongoing program funded primarily from Motor Fuel Tax revenues. However, additional financial support is required to supplement the funding of this program. Growth in the Village road network, and increased material and labor costs have placed significant stress on the Village's ability to sustain the PMP, as the program's benchmark (OCI) for maintaining the road surfaces does not correlate with available financial resources. Due to the State accountability requirements, the Motor Fuel Tax Fund tracks only the portion of the PMP supported by the MFT revenues.

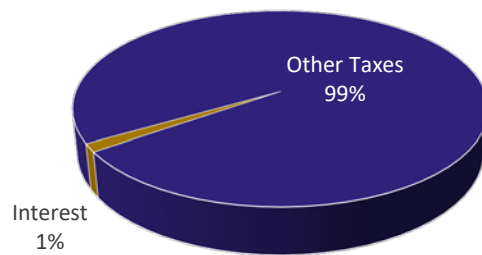
The Village's Motor Fuel Tax is computed as a portion of the State imposed motor fuel taxes on diesel fuel, gasoline, and combustible gases. These taxes are imposed on a fixed rate per gallon basis. Effective July 1, 2019 an additional Transportation Renewal Fund (TRF) Tax was imposed adding 19 cents per gallon which doubled the rate and was the first increase since 1990. At this time the tax rates became indexed for inflation on an annual basis to avoid loss of purchasing power over time. Effective July 1, 2020 through June 30, 2021 the combined tax on diesel fuel, liquified petroleum gas and liquified natural gas is currently 46.2 cents. The tax on gasoline and compressed natural gas is now 38.7 cents. The municipalities allotment from the new incremental TRF tax will be less than the percentage that will continue to be received from the regular MFT tax. Historically, as fuel prices increase, consumption will decrease as individuals reduce discretionary travel. The inverse (increased consumption) can occur as fuel prices decrease. Increases in fuel economy of vehicles generally will contribute toward a trend of reduced fuel consumption over time. As hybrid and alternate fuel source vehicles expand in both availability and consumer acceptance, this traditional fuel consumption based tax can be expected to be negatively impacted.

The amount of each monthly MFT and TRF allotment is determined on a per capita basis utilizing the most recently certified census population for each municipality in the State.

## 2022 Motor Fuel Tax Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Other Taxes	\$ 1,500,466	\$ 2,063,906	\$ 2,364,000	\$ 3,423,051	\$ 2,230,000	5.67%
Interest	36,521	43,509	35,000	35,000	30,000	-14.29%
Other	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 1,536,987</b>	<b>\$ 2,107,415</b>	<b>\$ 2,399,000</b>	<b>\$ 3,458,051</b>	<b>\$ 2,260,000</b>	<b>-5.79%</b>

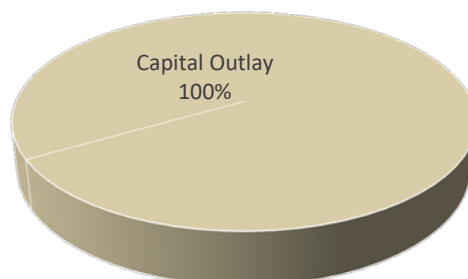
### MFT Revenue Summary



## 2022 Motor Fuel Tax Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	1,440,556	1,506,784	2,034,000	2,034,000	3,100,000	52.41%
<b>Total</b>	<b>\$1,440,556</b>	<b>\$1,506,784</b>	<b>\$2,034,000</b>	<b>\$2,034,000</b>	<b>\$3,100,000</b>	<b>52.41%</b>

### MFT Expenditure Summary



## 2022 Motor Fuel Tax Fund Detail Budget

### Motor Fuel Tax Fund Revenues 05-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
45300	MFT STATE ALLOTMENTS	\$ 1,443,682	\$ 1,414,161	\$ 1,409,000	\$ 1,200,000	\$ 1,300,000	-7.74%
45310	MFT TRANSPORTATION RENEWAL FUND ALLOTMNT	-	635,609	955,000	840,000	930,000	-2.62%
45320	REBUILD ILLINOIS	-	-	-	1,245,650	-	0.00%
45350	MFT GROWTH IMPACT ALLOC	56,784	14,136	-	137,401	-	0.00%
65700	INTEREST - I/P	36,521	43,509	35,000	35,000	30,000	-14.29%
	<b>TOTAL MOTOR FUEL TAX FUND</b>	<b>\$ 1,536,987</b>	<b>\$ 2,107,415</b>	<b>\$ 2,399,000</b>	<b>\$ 3,458,051</b>	<b>\$ 2,260,000</b>	<b>-5.79%</b>

### Motor Fuel Tax Fund Expenditures 05-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72840	ENGINEERING SERVICES	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000	200.00%
75405	OVERLAY PROGRAM	1,340,556	1,406,784	1,934,000	1,934,000	2,800,000	44.78%
	<b>Total MFT</b>	<b>\$ 1,440,556</b>	<b>\$ 1,506,784</b>	<b>\$ 2,034,000</b>	<b>\$ 2,034,000</b>	<b>\$ 3,100,000</b>	<b>52.41%</b>

# LOCAL ROAD IMPROVEMENTS FUND

The Local Road Improvements Fund was created as a special revenue fund to earmark certain revenue streams to support the Village's annual Pavement Management Program.

The Village has developed a Pavement Management Program (PMP) designed to maintain our streets at the upper percentile of the Overall Condition Index (OCI) levels (80% or better). As part of this program, the Village has periodically conducted a detailed surface analysis and digital video taping of its roadway network which is then uploaded to a Geographical Information System (GIS) database to further assist in evaluating and prioritizing future maintenance needs. Each year several miles of the Village's streets are crack sealed, resurfaced or reconstructed based on the assessed condition index and available funding. Under the PMP, the Village optimizes its pavement management expenditures and prevents roadways from deteriorating to a point where more costly reconstruction is required. This allows for the optimal use of the Village's financial resources toward this effort. Under this program, all municipal roads typically receive major maintenance attention within a fifteen year period. This approach has set a standard for road maintenance virtually unequaled in the Chicago suburban area.

The Pavement Management program is largely supported by expenditure of the municipal share of State Motor Fuel Tax allocations received (see also Motor Fuel Tax Fund), and the funds accumulated in this Local Road Improvements Fund. Additional funding, indirectly from a portion of the Village's Home Rule Sales Tax, is used as necessary.

The Local Road Improvements Fund collects the net revenues received from the sale of local vehicle licenses (vehicle stickers) that are to be set aside for the exclusive support of the PMP. The Fund also previously (prior to January 1, 2021) collected revenue from automatic traffic signal enforcement (red light cameras) which was used exclusively to support the PMP.

Vehicle sticker prices were increased in 2008 with the exception of a preferential rate that has been afforded to Senior Citizens which remained at \$1.50 for one car per eligible individual. The vehicle sticker preference for seniors dates to at least 1970 and was established at its current \$1.50 rate in 1982. Each Senior vehicle sticker issued currently costs the Village significantly more than the revenue that it produces. It is not uncommon to find the Senior vehicle sticker priced at a discounted percentage of the regular sticker prices in many communities. It is expected that growth in revenue source will only come from additional registered vehicles and is adversely impacted by increasing numbers of senior stickers issued as our population ages.

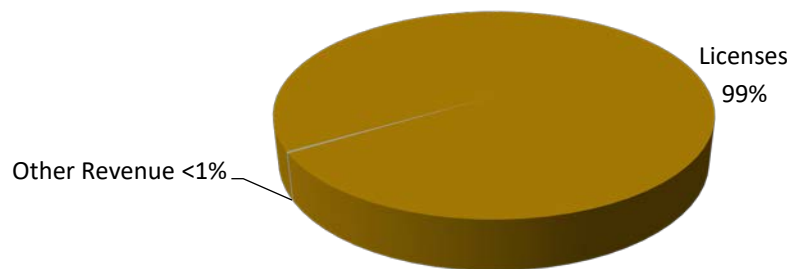
Automatic traffic signal enforcement, commonly referred to as "red light cameras," was first introduced in July 2009 for three traffic signal locations in Tinley Park. Effective December 31, 2020 the Village ceased enforcement of the red light cameras and they have now been removed from their previous locations at:

- North bound Harlem Avenue and 159th Street
- South bound Harlem Avenue and 171st Street
- South bound Harlem Avenue and 183rd Street

## 2022 Local Road Improvements Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Fees	\$430,380	\$394,812	\$400,000	\$235,000	\$0	-100.00%
Licenses	635,801	438,835	600,000	589,000	600,000	0.00%
Other Revenue	4,463	1,825,401	1,102,000	41,200	1,500	-99.86%
<b>Total</b>	<b>\$1,070,644</b>	<b>\$2,659,048</b>	<b>\$2,102,000</b>	<b>\$865,200</b>	<b>\$601,500</b>	<b>-71.38%</b>

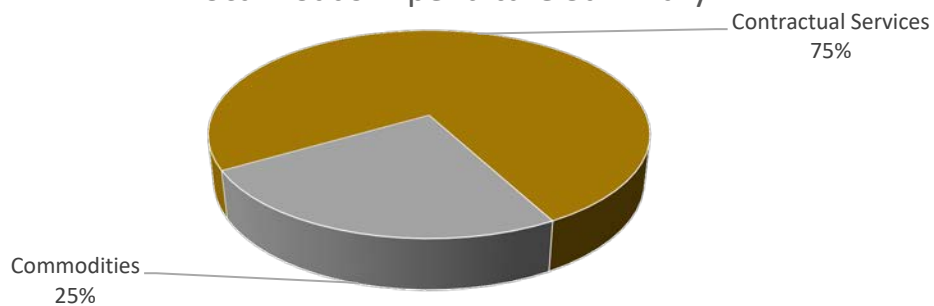
Local Roads Revenue Summary



## 2022 Local Road Improvements Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Contractual Services	1,442	407	21,500	38,100	21,500	0.00%
Commodities	21,454	7,014	6,500	8,100	7,000	7.69%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	120,792	2,492,311	2,036,000	1,656,358	-	-100.00%
<b>Total</b>	<b>\$143,688</b>	<b>\$2,499,732</b>	<b>\$2,064,000</b>	<b>\$1,702,558</b>	<b>\$28,500</b>	<b>-98.62%</b>

Local Roads Expenditure Summary



## 2022 Local Road Improvements Fund Detail Budget

### Local Road Improvements Fund Revenues 06-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
43010	VEHICLE LICENSE	\$ 635,801	\$ 438,835	\$ 600,000	\$ 589,000	\$ 600,000	0.00%
48023	TRAFFIC SIGNAL ENFORCEMENT FEES	430,380	394,812	400,000	235,000	-	-100.00%
65700	INTEREST - I/P	4,463	3,750	2,000	5,200	1,500	-25.00%
69030	TRANSFER FROM CAPITAL	-	1,445,098	-	-	-	0.00%
69033	TRANSFER FROM SURTAX CAP	-	376,553	1,100,000	36,000	-	-100.00%
	<b>TOTAL LOCAL ROADS FUND</b>	<b>\$1,070,644</b>	<b>\$ 2,659,048</b>	<b>\$ 2,102,000</b>	<b>\$ 865,200</b>	<b>\$ 601,500</b>	<b>-71.38%</b>

### Local Road Improvements Fund Expenditures 06-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72110	POSTAGE	\$ 1,442	\$ 407	\$ 13,500	\$ 23,000	\$ 13,500	0.00%
72310	PRINTING	-	-	8,000	15,000	8,000	0.00%
72840	ENGINEERING SERVICES	76,024	392,409	270,000	201,000	-	-100.00%
72873	TRAFFIC SIGNAL ENFORCEMENT PROGRAM	-	-	-	100	-	0.00%
73210	ITEMS FOR RESALE	20,977	6,593	6,500	7,200	7,000	7.69%
75200	SIDEWALK CROSSING TILES	1,750	-	-	-	-	0.00%
75405	OVERLAY PROGRAM	43,018	2,099,902	1,766,000	1,455,358	-	-100.00%
79005	REFUNDS - VEHICLE STICKER	477	421	-	900	-	0.00%
	<b>Total Local Roads</b>	<b>\$ 143,688</b>	<b>\$ 2,499,732</b>	<b>\$ 2,064,000</b>	<b>\$ 1,702,558</b>	<b>\$ 28,500</b>	<b>-98.62%</b>

# ODYSSEY STREET FUND

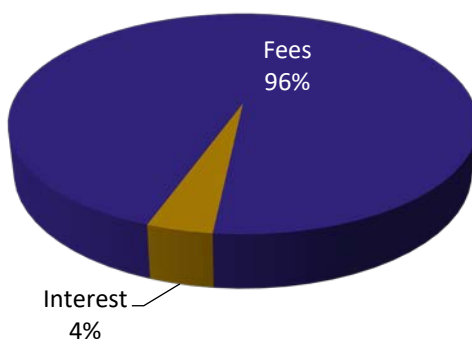
The Odyssey Street Fund is a special revenue fund created to segregate and account for the funds collected and expended for the maintenance of streets within the Odyssey Golf Club subdivision located on the southeast quadrant of the Village. This residential development consists of approximately 110 acres, excluding the adjacent Odyssey Golf Course and related common areas. The Odyssey Golf Club was designed to be an exclusive golf community with private streets and a gated entry. Unlike most private roads found in townhome and other developments, under the annexation agreement, the streets were designed and constructed to the higher Village standards (including width of both street right of way and pavement surfaces, curbing, and road construction profile) used for public streets. Under the annexation agreement for the development, and because the streets were to be constructed to the normal Village standards for public streets, the Village was also designated as the “preferred contractor” in the declarations for the development’s master Homeowner Association (Odyssey Club Umbrella Association) to maintain the private streets within this subdivision. The agreement provided for a monthly charge to be assessed of all homeowners via the Village’s utility (water) bills toward covering the costs of services. This monthly charge is increased at five year intervals. Development of the subdivision began in May 1990, but remains less than fully developed.

The accounting for activity under this agreement was separated during fiscal year 2019, and as a result prior fund history does not exist.

## 2022 Odyssey Street Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Fees	\$ 56,671	\$ 56,826	\$ 74,880	\$ 70,625	\$ 74,880	0.00%
Interest	5,539	5,375	3,000	3,400	3,000	0.00%
Transfer	735,226	775	-	-	-	0.00%
<b>Total</b>	<b>\$797,436</b>	<b>\$62,976</b>	<b>\$77,880</b>	<b>\$74,025</b>	<b>\$77,880</b>	<b>0.00%</b>

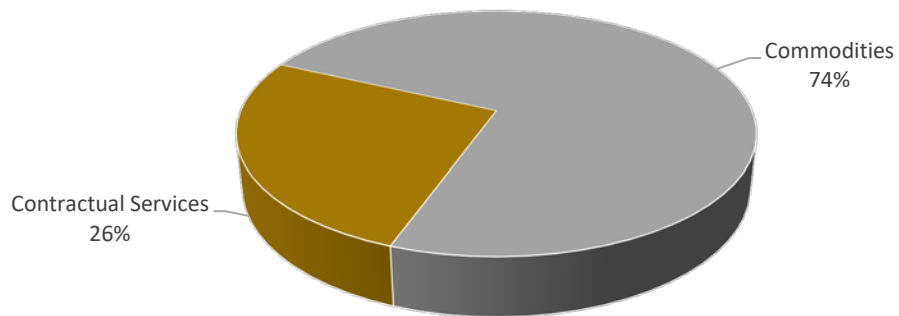
Odyssey Revenue Summary



### FY 2022 Odyssey Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Contractual Services	-	3,861	11,250	11,900	11,250	0.00%
Commodities	-	5,451	31,500	12,000	31,500	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	484,020	-	-	-	-	0.00%
<b>Total</b>	<b>\$484,020</b>	<b>\$9,312</b>	<b>\$42,750</b>	<b>\$23,900</b>	<b>\$42,750</b>	<b>0.00%</b>

Odyssey Expenditure Summary



## 2022 Odyssey Street Fund Budget

### Odyssey Street Fund Revenue 08-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
48105	LATE FEES-STREET MAINTENANCE	\$ 638	\$ 672	\$ -	\$ 600	\$ -	0.00%
51115	STREET MAINTENANCE FEES	56,033	56,154	74,880	70,025	74,880	0.00%
65700	INTEREST - I/P	5,539	5,375	3,000	3,400	3,000	0.00%
69030	TRANSFER FROM CAPITAL IMPROVEMENT FUND	735,226	775	-	-	-	0.00%
	<b>TOTAL ODYSSEY STREET FUND</b>	<b>\$ 797,436</b>	<b>\$ 62,976</b>	<b>\$ 77,880</b>	<b>\$ 74,025</b>	<b>\$ 77,880</b>	<b>0.00%</b>

### Odyssey Street Fund Expenditures 08-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72510	ELECTRICITY	\$ -	\$ 1,520	\$ 3,000	\$ 2,000	\$ 3,000	0.00%
72785	CONTRACT SNOW REMOVAL	-	3,861	11,250	11,900	11,250	0.00%
73810	SALT FOR ICE CONTROL	-	3,931	10,000	10,000	10,000	0.00%
73870	OTHER OPERATING SUPPLIES	-	-	18,500	-	18,500	0.00%
75405	OVERLAY PROGRAM	484,020	-	-	-	-	0.00%
	<b>Total Odyssey St Maint Fund</b>	<b>\$ 484,020</b>	<b>\$ 9,312</b>	<b>\$ 42,750</b>	<b>\$ 23,900</b>	<b>\$ 42,750</b>	<b>0.00%</b>

# CUSTOMS SEIZURES FUND

The Customs Seizures Fund is a special revenue fund that accounts for the local municipality share of drug and other seizures received through participation in programs with the US Customs and Departments of Justice and the Treasury.

Revenue receipts dropped significantly and steadily from its early years due to delays created by Due Process as cases move through the judicial systems and other unexplainable issues. In more recent years, the revenues have fluctuated significantly from year to year and are not received with any regularity.

We have received slightly more than \$4.3 million dollars through our participation in the program. There are also approximately another \$4.1 million in local sharing of pending claims outstanding. Some of the outstanding claims may not be received due to rulings in favor of defendants, or subsequent changes in the allocations. Additionally, the Treasury Department has determined that no sharing will occur on smaller claims.

Historically, the Village had been able to support several police officers salaries from this revenue source. More recently, the funds have been used primarily for “hard goods” type capital acquisitions associated with public safety (police) activities.

Due to the inconsistency and unreliability of this revenue source over the past several years, there has been a limited ability to support even capital acquisitions on a sustained basis.

In December 2015, the U.S. Department of Justice (DOJ) announced that all new equitable sharing payments to state and local law enforcement agencies through the federal asset forfeiture program would be ceased for the foreseeable future. This decision was a result of the passage of the Consolidated Appropriations Act of 2016 (H.R. 2029). As a result of this change, the Village of Tinley Park withdrew the officer participating in the “Customs Seizures” program at the end of calendar 2015.

### FY 2022 Customs Seizures Fund Revenue Summary

<b>Revenue Summary</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Est Actual</b>	<b>2022 Budget</b>	<b>% Change FY22 - FY 21</b>
Other Revenue	\$ -	\$4,815	\$ -	\$3,001	\$ -	0.00%
Interest	664	342	-	150	100	100.00%
Transfers	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$664</b>	<b>\$5,157</b>	<b>\$0</b>	<b>\$3,151</b>	<b>\$100</b>	<b>100.00%</b>

### FY 2022 Customs Seizures Fund Expenditure Summary

<b>Expenditure Summary</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Est. Actual</b>	<b>2022 Budget</b>	<b>% Change FY22 - FY21</b>
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	35,239	11,450	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$35,239</b>	<b>\$11,450</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

## 2021 Customs Seizures Fund Fund Budget

### Customs Seizures Fund Fund Revenue 09-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
45410	CUSTOM SEIZURES DISTRIBS	\$21,709	\$ -	\$ -	\$ -	\$ -	0.00%
65700	INTEREST - INVEST POOL	1,049	664	500	380	-	-100.00%
	<b>Total</b>	<b>\$22,758</b>	<b>\$664</b>	<b>\$500</b>	<b>\$380</b>	<b>\$ -</b>	<b>-100.00%</b>

### Customs Seizures Fund Fund Expenditures 09-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
74033	TRAINING EQUIPMENT	\$2,808	\$2,900	\$ -	\$ -	\$ -	0.00%
74142	EMS KITS	3,259	-	-	-	-	0.00%
74149	PORTABLE RADIOS	-	11,928	-	-	-	0.00%
74150	RADIO & COMMUNICATION EQUIP	9,060	-	-	-	-	0.00%
74161	RADAR	-	3,711	-	-	-	0.00%
74220	AUTOMOBILES	62,778	-	-	-	-	0.00%
74604	CAMERAS	19,545	16,700	-	-	-	0.00%
74628	STUN GUNS	10,305	-	-	11,450	-	0.00%
	<b>Total</b>	<b>\$107,755</b>	<b>\$35,239</b>	<b>\$ -</b>	<b>\$11,450</b>	<b>\$ -</b>	<b>0.00%</b>

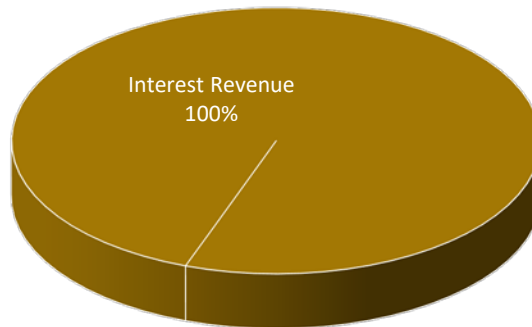
# DRUG ENFORCEMENT FUND

Drug Enforcement Fund is a special revenue fund that accounts for receipts from cases related to controlled substances which are restricted to be used in enforcement of the Cannabis Control Act and Controlled Substances Act.

## 2022 Drug Enforcement Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Other Revenues	\$ 6,399	\$ -	\$ -	\$ 11,604	\$ -	0.00%
Interest Revenue	1,189	1,388	750	840	700	-6.67%
Transfers	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 7,588</b>	<b>\$ 1,388</b>	<b>\$ 750</b>	<b>\$ 12,444</b>	<b>\$ 700</b>	<b>-6.67%</b>

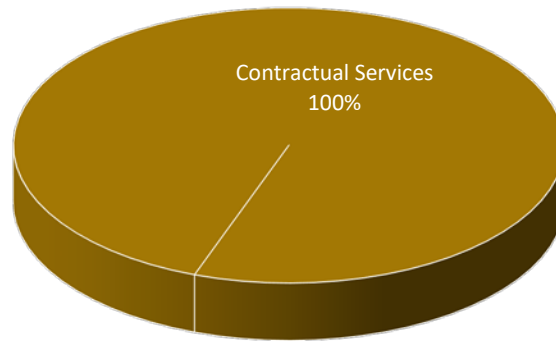
Drug Enforcement Revenue Summary



## 2022 Drug Enforcement Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	2,190	1,150	3,300	1,150	3,300	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 2,190</b>	<b>\$ 1,150</b>	<b>\$ 3,300</b>	<b>\$ 1,150</b>	<b>\$ 3,300</b>	<b>0.00%</b>

### Drug Enforcement Expenditure Summary



## 2022 Customs Seizures Fund Fund Budget

### Customs Seizures Fund Fund Revenue 09-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
45420	DRUG FORFEITURES RECEIPTS	\$ 3,876	\$ -	\$ -	\$ 11,604	\$ -	0.00%
54999	MISCELLANEOUS REVENUE	2,523	-	-	-	-	0.00%
65700	INTEREST-INVEST POOL	1,189	1,388	750	840	700	-6.67%
	<b>TOTAL DRUG ENFORCEMENT FUND</b>	<b>\$ 7,588</b>	<b>\$ 1,388</b>	<b>\$ 750</b>	<b>\$ 12,444</b>	<b>\$ 700</b>	<b>-6.67%</b>

### Customs Seizures Fund Fund Expenditures 09-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72790	OTHER CONTRACTURAL SERVICES	\$ 2,000	\$ 1,000	\$ 3,000	\$ 1,000	\$ 3,000	0.00%
72860	VEHICLE LICENSES	190	150	300	150	300	0.00%
	<b>Total Drug Enforcement Fund</b>	<b>\$ 2,190</b>	<b>\$ 1,150</b>	<b>\$ 3,300</b>	<b>\$ 1,150</b>	<b>\$ 3,300</b>	<b>0.00%</b>

# ENHANCED 9-1-1 SERVICES FUND

This special revenue fund accounts for the receipt and expenditure of the E9-1-1 Surcharge revenues.

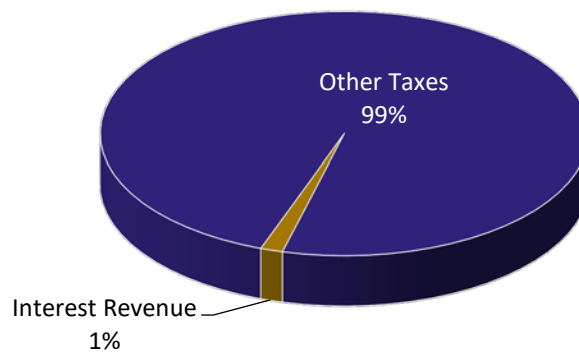
The people of Tinley Park have long had the benefit of high level 9-1-1 emergency services. Tinley Park was the 13th municipality in Illinois, and one of the first in the area to offer this service since about 1975. A 1992 referendum allowing a monthly surcharge to be added to each phone line to provide Enhanced 9-1-1 dispatch services was overwhelmingly approved by voters. The surcharge revenues are used exclusively for costs associated with providing emergency services dispatch.

The Village's Emergency Telephone System Board continues oversee and review the system operations in order to plan for the system improvements necessary to provide exceptional emergency services. Illinois Public Act 99-0006 became effective in January 2016. The Act unified the E911 Surcharge for wireline, wireless, and VoIP (voice over internet protocol) services throughout most of the State at 87 cents per phone line (Chicago and Cook County treated differently). The unified monthly surcharge was increased to \$1.50 per line effective January 2018. The collection of all surcharge revenue is now centralized through the Illinois State Police (ISP) instead of the individual local governments.

## 2022 Enhanced 9-1-1 Services Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Other Taxes	\$ 1,074,553	\$ 922,288	\$ 985,000	\$ 1,015,000	\$ 998,080	1.78%
Interest Revenue	12,253	19,053	15,000	18,500	15,000	66.67%
Other Revenues	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 1,086,806</b>	<b>\$ 941,341</b>	<b>\$ 1,030,000</b>	<b>\$ 1,063,119</b>	<b>\$ 1,013,080</b>	<b>5.45%</b>

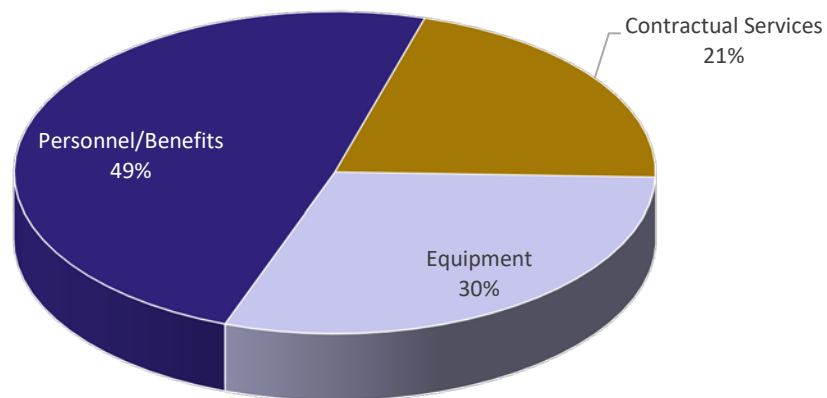
E 911 Revenue Summary



## 2022 Enhanced 9-1-1 Services Fund Expenditure Summary

<b>Expenditure Summary</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Est. Actual</b>	<b>2022 Budget</b>	<b>% Change FY22 - FY21</b>
Personnel/Benefits	\$ 401,039	\$ 395,197	\$ 165,800	\$ 390,500	\$ 438,450	164.45%
Contractual Services	121,696	154,849	196,900	163,100	187,800	-4.62%
Commodities	-	-	-	-	-	0.00%
Equipment	136,626	-	242,000	145,000	269,000	11.16%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 659,361</b>	<b>\$ 550,046</b>	<b>\$ 604,700</b>	<b>\$ 698,600</b>	<b>\$ 895,250</b>	<b>48.05%</b>

E 9-1-1 Expenditure Summary



## 2022 Enhanced 9-1-1 Services Fund Budget

### Enhanced 9-1-1 Services Fund Revenue 11-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
42030	9-1-1 SURCHARGE REVENUE	\$ 1,065,703	\$ 904,762	\$ 960,000	\$ 989,000	\$ 970,000	1.04%
45000	MABAS 24 COMM & DISPATCH	8,850	17,526	25,000	26,000	28,080	12.32%
45599	MISCELLANEOUS GRANTS	-	-	30,000	29,619	-	-100.00%
65700	INTEREST - I/P	12,253	19,053	15,000	18,500	15,000	0.00%
	<b>TOTAL 9-1-1 SERVICE FUND</b>	<b>\$ 1,086,806</b>	<b>\$ 941,341</b>	<b>\$ 1,030,000</b>	<b>\$ 1,063,119</b>	<b>\$ 1,013,080</b>	<b>-1.64%</b>

### Enhanced 9-1-1 Services Fund Expenditures 11-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 214,609	\$ 220,080	\$ 235,000	\$ 221,500	\$ 243,000	3.40%
71112	OVERTIME	61,956	67,186	65,000	60,000	67,500	3.85%
72127	MOBILE DATA COMMUNICATIONS	792	866	1,000	1,000	900	-10.00%
72143	TUITION REIMBURSEMENT	-	-	4,000	-	4,000	0.00%
72430	EMPLOYEE HEALTH & LIFE	68,136	50,875	82,500	50,000	62,000	-24.85%
72480	FICA	20,631	21,542	30,000	21,500	24,000	-20.00%
72485	IMRF	35,707	35,514	53,000	37,500	41,950	-20.85%
72530	R&M EQUIPMENT	4,386	3,350	30,000	-	20,000	-33.33%
72655	SOFTWARE LICENSING & SUPPORT	-	12,040	11,900	12,100	12,900	8.40%
72750	CONTRACTUAL SERVICES	116,518	138,593	150,000	150,000	150,000	0.00%
74114	OFFICE CHAIRS	10,617	-	-	-	-	0.00%
74126	COMPUTER EQUIPMENT	110,112	-	-	-	-	0.00%
74128	COMPUTER MONITORS	2,102	-	-	-	-	0.00%
74150	RADIO & COMMUNICATION EQUIP	-	-	202,000	110,000	269,000	33.17%
74245	911 EQUIPMENT	13,795	-	40,000	35,000	-	-100.00%
	<b>Total E-911 Service Fund</b>	<b>\$ 659,361</b>	<b>\$ 550,046</b>	<b>\$ 904,400</b>	<b>\$ 698,600</b>	<b>\$ 895,250</b>	<b>-1.01%</b>

# HOTEL/MOTEL TAX FUND

The hotel/motel accommodations tax was initially assessed at a rate of 4% on the gross room charges of the local hotels through the end of calendar 2010. The rate was increased to 6% effective at the start of calendar 2011 with the incremental 2% earmarked to support debt service on bonds issued for the expansion and renovation of the Tinley Park Convention Center (TPCC). Once the outstanding bonds are retired, the funds will support anticipated future needs related to the TPCC, including potentially a future bond issuance expected to support renovations. A portion of the revenues collected (.95% of 1%) is paid to the Chicago Southland Convention and Visitors Bureau (CSCVB).

The tax rate was increased to 7% beginning in January 2019. A portion of this incremental tax is required to support the management agreement for the TPCC following the close of the Oak Park Avenue Tax Incremental Financing (TIF) District in 2018 which had previously supported the payments required under the management agreement from the TIF revenues.

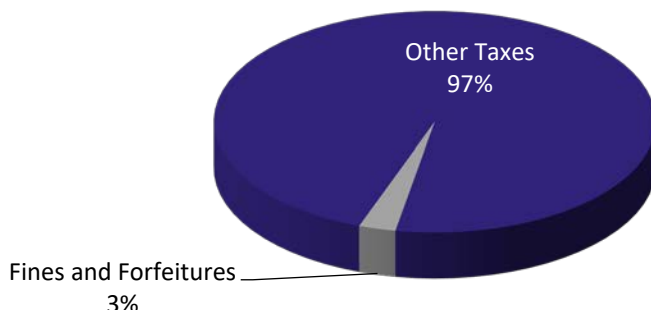
The Village currently has ten hotels providing over 1,100 rooms for guests.

The Village Board authorized segregating this revenue stream as a special revenue fund to accounts for the receipts and expenditure of the Hotel/Motel Accommodations Tax. A primary use of these funds is to support of the Village's Marketing Department activities found budgeted in the General Fund.

## 2022 Hotel/Motel Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Other Taxes	1,637,951	1,731,706	1,800,000	719,000	900,000	-50.00%
Fines and Forfeitures	-	4,993	-	2,292	-	0.00%
Interest	41,588	49,559	35,000	26,000	25,000	-28.57%
<b>Total</b>	<b>1,679,539</b>	<b>1,786,258</b>	<b>1,835,000</b>	<b>747,292</b>	<b>925,000</b>	<b>-49.59%</b>

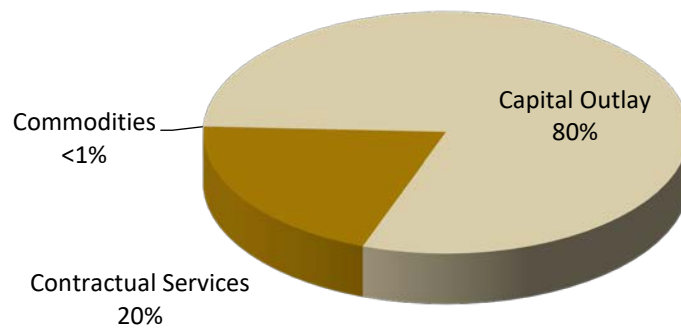
## Hotel/Motel Tax Revenue Summary



## 2022 Hotel/Motel Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	281,808	258,460	408,000	245,056	326,000	-20.10%
Commodities	1,059	929	1,200	1,000	1,200	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	1,268,933	1,302,463	1,929,000	935,000	1,292,000	-33.02%
<b>Total</b>	<b>\$ 1,551,800</b>	<b>\$ 1,561,852</b>	<b>\$ 2,338,200</b>	<b>\$ 1,181,056</b>	<b>\$ 1,619,200</b>	<b>-30.75%</b>

## Hotel/Motel Tax Expenditure Summary



## 2022 Hotel/Motel Tax Fund Budget

### Hotel/Motel Tax Fund Revenue 12-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
42025	HOTEL/MOTEL TAX	\$ 1,637,951	\$ 1,731,706	\$ 1,800,000	\$ 719,000	\$ 900,000	-50.00%
48010	LATE PAYMENT FINES	-	4,993	-	2,292	-	0.00%
65700	INTEREST - I/P	41,588	49,559	35,000	26,000	25,000	-28.57%
	<b>TOTAL HOTEL/MOTEL TAX FUND</b>	<b>\$ 1,679,539</b>	<b>\$ 1,786,258</b>	<b>\$ 1,835,000</b>	<b>\$ 747,292</b>	<b>\$ 925,000</b>	<b>-49.59%</b>

### Hotel/Motel Tax Fund Expenditures 12-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72510	ELECTRICITY	\$ 1,059	\$ 929	\$ 1,200	\$ 1,000	\$ 1,200	0.00%
72845	ACCOUNTING & AUDIT SERV	1,000	1,500	14,000	7,500	14,000	0.00%
72849	CONSULT. SERV & STUDIES	-	-	35,000	-	-	-100.00%
72986	TOURISM PROGRAMS	29,750	10,250	40,000	-	40,000	0.00%
74225	BUS/TROLLEY	-	-	185,000	-	185,000	0.00%
75907	CONVENTION CENTER IMPROVEMENTS	-	-	130,000	130,000	-	-100.00%
79107	CSCVB	249,558	218,548	244,000	113,000	122,000	-50.00%
79118	ECONOMIC INCENTIVE UGN	1,500	1,500	-	-	-	0.00%
79142	CONVENTION CTR MANAGEMENT INCENTIVE	-	26,662	75,000	124,556	150,000	100.00%
98001	TRANSFER TO GENERAL	740,633	807,690	850,000	600,000	600,000	-29.41%
98030	TRANSFER TO CAPITAL IMPROVEMENT	-	-	250,000	-	250,000	0.00%
98041	TRANSFER TO HOTEL TAX DEBT SERVICE	528,300	494,773	514,000	205,000	257,000	-50.00%
	<b>Total Hotel/Motel Tax Fund</b>	<b>\$ 1,551,800</b>	<b>\$ 1,561,852</b>	<b>\$ 2,338,200</b>	<b>\$ 1,181,056</b>	<b>\$ 1,619,200</b>	<b>-30.75%</b>

# FIRE ALARM FUND

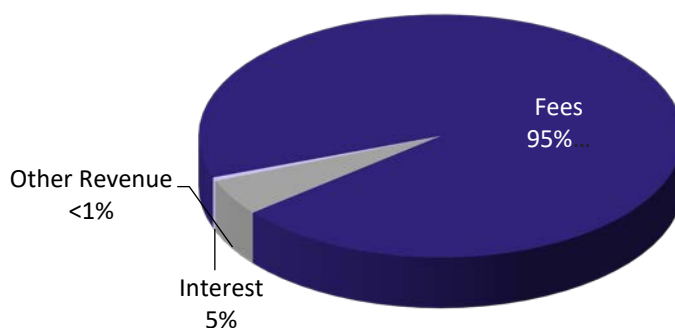
This special revenue fund accumulates the revenue received from local businesses using the Village operated wireless fire alarm system and pays the associated costs of operation and maintenance, equipment upgrades and replacements.

The wireless fire alarm system was implemented by the Village to replace hard wired fire alarm connections previously handled by phone lines. All business locations are required to connect through the wireless fire alarm system. The wireless system has improved operation and reliability of the fire alarm system as well as reduced the associated costs to the business community.

## 2022 Fire Alarm Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Fees	\$386,221	\$388,707	\$387,000	\$392,000	\$391,320	1.12%
Fines/Forfeitures	375	271	-	39	-	0.00%
Interest	28,838	36,188	32,000	21,500	20,000	-37.50%
Other Revenue	2,177	1,818	2,000	2,728	2,000	0.00%
Total	\$417,611	\$426,984	\$421,000	\$416,267	\$413,320	-1.82%

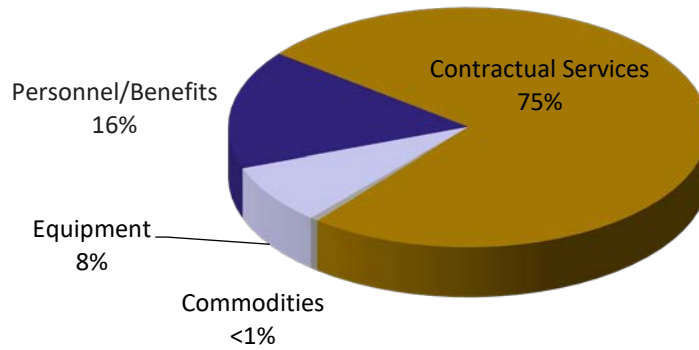
Fire Alarm Revenue Summary



## 2022 Fire Alarm Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ 53,226	\$ 53,505	\$ 70,130	\$ 52,000	\$ 71,480	1.92%
Contractual Services	76,953	118,099	334,530	126,950	335,480	0.28%
Commodities	1,343	689	2,500	750	2,500	0.00%
Equipment	4,395	5,538	36,000	5,000	36,000	0.00%
Capital Outlay	4,541	4,299	-	-	-	0.00%
<b>Total</b>	<b>\$ 140,458</b>	<b>\$ 182,130</b>	<b>\$ 443,160</b>	<b>\$ 184,700</b>	<b>\$ 445,460</b>	<b>0.52%</b>

### Fire Alarm Expenditure Summary



## 2022 Fire Alarm Fund Budget

### Fire Alarm Fund Revenue 14-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
43070	FIRE ALARM FEES	\$ 386,221	\$ 388,707	\$ 387,000	\$ 392,000	\$ 391,320	1.12%
48105	FIRE ALARM LATE CHARGES	375	271	-	39	-	0.00%
54999	MISCELLANEOUS REVENUE	2,177	1,818	2,000	2,728	2,000	0.00%
65700	INTEREST - I/P	28,838	36,188	32,000	21,500	20,000	-37.50%
	<b>TOTAL FIRE ALARM FUND</b>	<b>\$ 417,611</b>	<b>\$ 426,984</b>	<b>\$ 421,000</b>	<b>\$ 416,267</b>	<b>\$ 413,320</b>	<b>-1.82%</b>

**Fire Alarm Fund Expenditures 14-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 2,604	\$ 2,027	\$ 9,430	\$ -	\$ 9,430	0.00%
71125	PART TIME HELP - PENSIONABLE	41,534	42,547	48,000	43,000	50,000	4.17%
72110	POSTAGE	724	450	550	550	550	0.00%
72120	TELEPHONE COMMUNICATIONS	191	-	600	-	600	0.00%
72127	MOBILE DATA COMMUNICATIONS	-	-	960	-	960	0.00%
72140	TRAINING	-	75	1,000	1,000	1,000	0.00%
72310	PRINTING	-	232	500	200	1,000	100.00%
72315	BANK CHARGES	218	272	350	160	300	-14.29%
72480	FICA	3,380	3,411	4,400	3,300	4,550	3.41%
72485	IMRF	5,708	5,520	7,800	5,700	7,000	-10.26%
72540	R & M VEHICLES	-	-	500	500	1,000	100.00%
72550	R & M RADIOS	10,922	5,671	19,280	8,000	19,280	0.00%
72553	R & M HEAD END EQUIPMENT	5,962	200	177,000	-	177,000	0.00%
72565	R & M - COMPUTER EQUIPMENT	-	-	1,500	-	1,500	0.00%
72567	R&M- MOBILE DATA EQUIPMENT	-	-	500	-	500	0.00%
72655	SOFTWARE LICENSING & SUPPORT	5,334	2,710	6,900	2,800	6,900	0.00%
72720	DUES & SUBSCRIPTIONS	-	240	250	240	250	0.00%
72750	SERVICE CONTRACTS-FIRE ALARMS	49,566	100,766	112,140	105,000	112,140	0.00%
72800	FIRE ALARM RADIO INSTALLATION	4,036	7,483	12,000	8,500	12,000	0.00%
72850	LEGAL	-	-	500	-	500	0.00%
73110	OFFICE SUPPLIES	554	30	500	50	500	0.00%
73530	GASOLINE	789	659	2,000	700	2,000	0.00%
73610	UNIFORMS	-	-	500	-	500	0.00%
74128	COMPUTER EQUIPMENT	-	-	1,000	-	1,000	0.00%
74150	RADIO & COMMUNICATION EQUIPMENT	4,395	5,538	35,000	5,000	35,000	0.00%
75112	REMODEL/IMPROVEMENTS	4,541	4,299	-	-	-	0.00%
	<b>Total Fire Alarm Fund</b>	<b>\$ 140,458</b>	<b>\$ 182,130</b>	<b>\$ 443,160</b>	<b>\$ 184,700</b>	<b>\$ 445,460</b>	<b>0.52%</b>

# FOREIGN FIRE INSURANCE TAX FUND

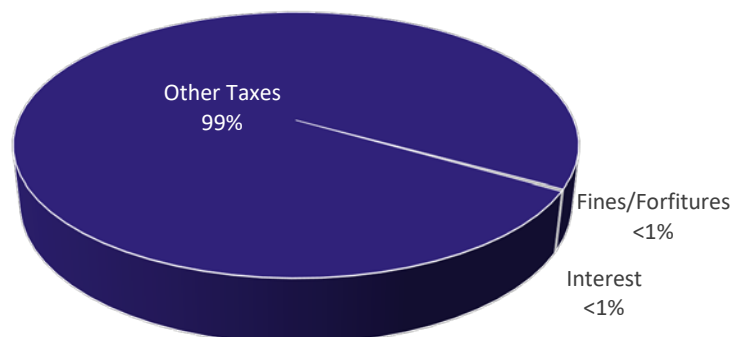
The State of Illinois imposes a 2% tax on any insurance policy covering property within Illinois issued by an insurance company that is not physically located in the State. This money is distributed to the local communities in which the insurance policies provided coverage. State statutes require the funds to be used for expenditures related to providing fire services. This fund was established in Fiscal Year 2005 to enhance the transparency and accountability over the use and expenditure of these monies under the direction of a Foreign Fire Tax Board comprised of firefighters serving the community. Custody of the Foreign Fire Tax Funds was transferred to the Tinley Park Foreign Fire Tax Board treasurer during the fiscal year 2018.

While the Village Finance Department no longer has physical custody of the assets of the Foreign Fire Insurance Tax Fund, it remains an accountable asset of the Village of Tinley Park for financial reporting purposes.

## 2022 Foreign Fire Insurance Tax Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Other Taxes	\$74,423	\$77,141	\$74,000	\$80,400	\$77,500	4.73%
Fines/Forfeitures	-	1	2	3	4	100.00%
Interest	4,215	4,585	4,750	76	200	-95.79%
Other Revenue	4,970	3,538	4,000	600	-	-100.00%
<b>Total</b>	<b>\$80,261</b>	<b>\$81,726</b>	<b>\$78,750</b>	<b>\$81,076</b>	<b>\$77,700</b>	<b>-1.33%</b>

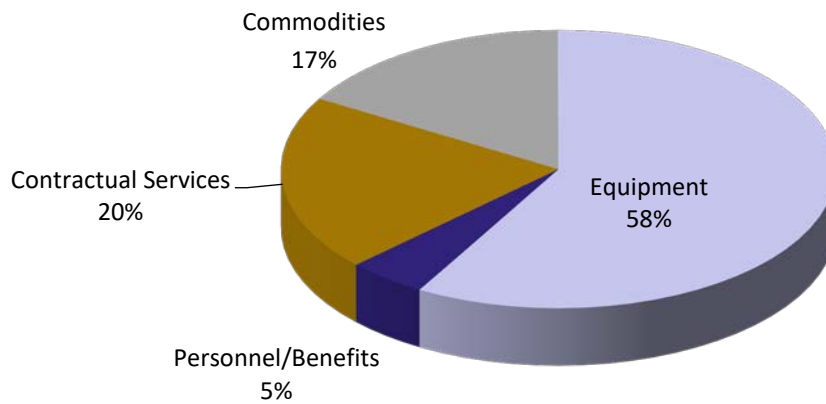
Foreign Fire Revenue Summary



## 2022 Foreign Fire Insurance Tax Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ 8,460	\$ 7,440	\$ 20,000	\$ -	\$ 20,000	0.00%
Contractual Services	1,678	5,520	86,000	3,476	88,000	2.33%
Commodities	3,387	12,705	60,000	12,500	71,000	18.33%
Equipment	20,982	10,144	234,384	133,000	251,000	7.09%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 34,507</b>	<b>\$ 35,809</b>	<b>\$ 400,384</b>	<b>\$ 148,976</b>	<b>\$ 430,000</b>	<b>7.40%</b>

Foreign Fire Expenditure Summary



## 2022 Foreign Fire Insurance Tax Fund Budget

### Foreign Fire Insurance Tax Fund Revenue 36-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
42037	FOREIGN FIRE INSURANCE TAX REVENUE	\$ 74,423	\$ 77,141	\$ 74,000	\$ 80,400	\$ 77,500	4.73%
54035	SALE OF PROPERTY	-	-	-	600	-	0.00%
54190	MDSE RETURN/REFUND & O/P	1,623	-	-	-	-	0.00%
65110	INTEREST	868	1,047	750	76	200	-73.33%
65150	INTEREST - CD'S	3,347	3,538	4,000	-	-	-100.00%
	<b>TOTAL FOREIGN FIRE INSURANCE TAX FUND</b>	<b>\$ 80,261</b>	<b>\$ 81,726</b>	<b>\$ 78,750</b>	<b>\$ 81,076</b>	<b>\$ 77,700</b>	<b>-1.33%</b>

### Foreign Fire Insurance Tax Fund Expenditures 36-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72140	TRAINING	\$ 1,678	\$ 5,520	\$ 10,000	\$ -	\$ 5,000	-50.00%
72530	MAINTENANCE	-	-	7,000	3,250	15,000	114.29%
72720	DUES & SUBSCRIPTIONS	-	-	7,000	226	3,000	-57.14%
72790	OTHER CONTRACTUAL SERVICES	-	-	62,000	-	65,000	4.84%
73110	OFFICE SUPPLIES	-	31	5,000	-	3,500	-30.00%
73610	UNIFORMS	8,460	7,440	20,000	-	20,000	0.00%
73845	SAFETY SUPPLIES & EQUIPMENT	1,879	11,626	40,000	12,500	60,000	50.00%
73870	OTHER OPERATING SUPPLIES	1,508	1,048	15,000	-	7,500	-50.00%
74032	EXERCISE EQUIPMENT	7,834	551	92,000	64,000	100,000	8.70%
74110	FURNITURE REPR/REPL	-	-	17,000	24,000	25,000	47.06%
74183	FD TOOLS/EQUIPMENT	13,148	9,593	25,000	28,000	7,500	-70.00%
75129	FIRE STATION IMPROVEMENTS	-	-	100,384	17,000	118,500	18.05%
	<b>Total Foreign Fire INS Tax Fund</b>	<b>\$ 34,507</b>	<b>\$ 35,809</b>	<b>\$ 400,384</b>	<b>\$ 148,976</b>	<b>\$ 430,000</b>	<b>7.40%</b>

# STORM WATER MANAGEMENT FUND

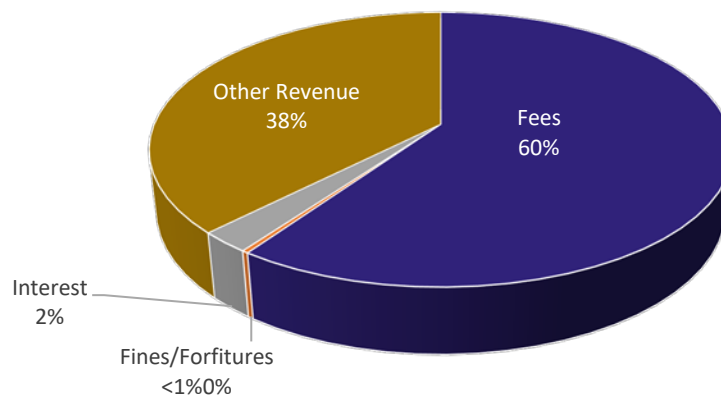
The US Environmental Protection Agency under the Clean Water Act, and more specifically the National Pollution Discharge Elimination System (NPDES) rules and regulations, requires the Village to take certain actions to monitor and test the water quality of stormwater produced and discharged.

The Village Board has established the Stormwater Management Fund (considered a special revenue fund) and utility rate to support some of the costs associated with the water quality monitoring mandated by NPDES, as well as the construction, operation, maintenance and rehabilitation of stormwater facilities under the Village's jurisdiction. The Stormwater Management Fee is based on water consumption and charged to all utility customers.

## 2022 Storm Water Management Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Fees	\$483,131	\$468,314	\$467,000	\$490,300	\$487,000	4.28%
Fines/Forfeitures	2,919	2,355	2,500	2,400	2,500	0.00%
Interest	32,489	38,864	30,000	21,000	20,000	-33.33%
Other Revenue	61,449	67,945	926,500	731,162	306,625	-66.91%
<b>Total</b>	<b>\$579,988</b>	<b>\$577,478</b>	<b>\$1,426,000</b>	<b>\$1,244,862</b>	<b>\$816,125</b>	<b>-42.77%</b>

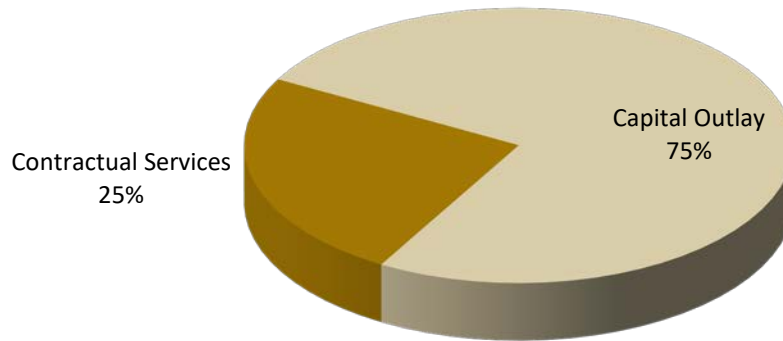
Storm Water Revenue Summary



## 2022 Storm Water Management Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	55,282	185,520	467,250	232,500	283,750	-39.27%
Commodities	39	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	245,140	273,334	1,131,130	902,260	867,730	-23.29%
<b>Total</b>	<b>\$ 300,461</b>	<b>\$ 458,854</b>	<b>\$ 1,598,380</b>	<b>\$ 1,134,760</b>	<b>\$ 1,151,480</b>	<b>-27.96%</b>

Storm Water Expenditure Summary



**2022 Storm Water Management Fund Detail Budget**  
**Storm Water Management Fund Revenues 65-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
43325	STORM SEWER SYSTEM EXPANSION IMPACT FEES	\$ 10,150	\$ 6,050	\$ 7,000	\$ 10,300	\$ 7,000	0.00%
45599	MISCELLANEOUS GRANTS	-	-	866,500	649,875	216,625	-75.00%
48105	LATE FEES-STORM WATER	2,919	2,355	2,500	2,400	2,500	0.00%
52112	STORM WATER FEES	472,981	462,264	460,000	480,000	480,000	4.35%
65700	INTEREST-INVESTMENT POOL	32,489	38,864	30,000	21,000	20,000	-33.33%
69030	TRANSFER FROM CAP IMP	61,449	67,945	60,000	81,287	90,000	50.00%
	<b>TOTAL STORM WATER MANAGEMENT</b>	<b>\$ 579,988</b>	<b>\$ 577,478</b>	<b>\$ 1,426,000</b>	<b>\$ 1,244,862</b>	<b>\$ 816,125</b>	<b>-42.77%</b>

**Storm Water Management Fund Expenditures 65-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72525	R & M - LIFT STATION	\$ -	\$ 23,675	\$ 129,870	\$ 135,000	\$ 67,000	-48.41%
72591	R&M RETENTION POND	4,708	182,356	273,000	189,500	189,500	-30.59%
72720	DUES & SUBSCRIPTIONS	10,500	-	11,000	-	11,000	0.00%
72840	ENGINEERING	38,824	2,164	130,000	42,000	30,000	-76.92%
72847	PLANNING SERVICES	-	-	30,000	-	30,000	0.00%
72861	LICENSE & PERMITS	1,000	1,000	23,000	1,000	23,000	0.00%
75310	STORMWATER CONSTRUCTION PROJECTS	1,720	-	984,000	750,000	783,330	-20.39%
78090	BANKRUPTCY WRITEOFF	39	-	-	-	-	0.00%
96140	2010 GO/2013 REF BOND ABATEMENT	243,420	249,659	17,260	17,260	17,400	0.81%
96200	BOND FEES	250	-	250	-	250	0.00%
	<b>Total Stormwater Management Fund</b>	<b>\$ 300,461</b>	<b>\$ 458,854</b>	<b>\$ 1,598,380</b>	<b>\$ 1,134,760</b>	<b>\$ 1,151,480</b>	<b>-27.96%</b>

## CAPITAL PROJECT FUNDS

# LEGACY TAX INCREMENT FINANCING FUND

This capital project fund accounts for the receipts and expenditures within the Legacy Redevelopment Project Area as required by State Statutes.

The centerpiece of this TIF district is the site of the former world headquarters and manufacturing facilities of Panduit Corporation east of Ridgeland Avenue between 175th Street and Oak Forest Avenue. Internally, the company's staff had referred to their original Tinley Park location as their "Legacy" site. This designation was used for the naming of this TIF district which was created in 2016. The County has certified the 2015 Equalized Assessed Value for its frozen base year (\$19.1 million).

The TIF encompasses approximately 217 acres and abuts the New Bremen TIF on the west, the railroad tracks on the north, roughly 175th Street on the south, the Village boundary/Cook County Forest Preserves on the east, and includes the Tinley Park High School campus.

Panduit Corporation was organized in 1955. The company located its offices and manufacturing facility at the Ridgeland Avenue site in 1960. The company has grown to become a global manufacturer of physical infrastructure equipment that support power, communications, computing, control, and security systems. The company has been the largest employer in Tinley Park for many years, and is the second largest taxpayer based on Equalized Assessed Value (EAV). The company relocated its manufacturing activities to other locations worldwide and opened a new world headquarters office building near 80th Avenue and Interstate 80 in 2009. The Company currently maintains the 18,000 square foot Jack E. Caveney Innovation Center at the southeast corner of the site. This research and development complex houses labs working on new products and technologies involving the use of copper, optics, data centers, and industrial automation. The unused buildings on the Legacy site were demolished in 2018.

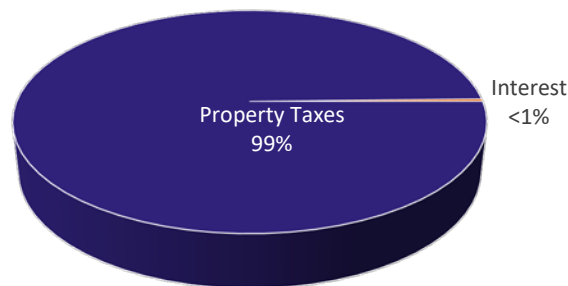
The Panduit Corporation donated approximately an eight (8) acre site at the northeast corner of 175th Street and Ridgeland Avenue that has been used for the construction of Freedom Pond, a regional stormwater detention pond that will benefit the Legacy TIF as well as "downtown" Tinley Park sites around the Oak Park Avenue Train Station and along Oak Park Avenue.

Currently, each tax year, an "Agency Distribution Percentage" (ADP) is determined by Cook County as a ratio of incremental tax base to the total Equalized Assessed Value (EAV) and this percentage is then applied to the taxes collected for the tax year and becomes the incremental tax revenue distributed to the TIF fund. The final tax year of this TIF is currently expected to be 2038 (taxes paid in 2039) which will fall within Village fiscal year 2040.

## 2022 Legacy Tax Increment Financing (TIF) Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Property Taxes	\$ 781,753	\$ 520,326	\$ (84,000)	\$ 997,463	\$ 650,000	-873.81%
Interest	2,933	1,728	-	2,507	2,500	100.00%
Transfers	90,000	40,000	-	-	-	0.00%
Other Revenue	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 874,686</b>	<b>\$ 562,054</b>	<b>\$ (84,000)</b>	<b>\$ 999,970</b>	<b>\$ 652,500</b>	<b>-876.79%</b>

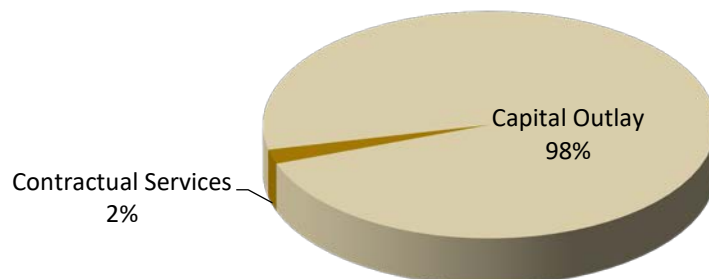
Legacy TIF Revenue Summary



## 2022 Legacy Tax Increment Financing (TIF) Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	16,643	4,390	12,500	1,600	12,500	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	854,350	572,087	700,000	123,000	600,000	-14.29%
<b>Total</b>	<b>\$ 870,993</b>	<b>\$ 576,477</b>	<b>\$ 712,500</b>	<b>\$ 124,600</b>	<b>\$ 612,500</b>	<b>-14.04%</b>

Legacy Expenditure Summary



## 2022 Legacy Tax Increment Financing (TIF) Fund Budget

### Legacy Tax Increment Financing (TIF) Fund Revenue 16-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
40116	2016 BREMEN INCREMENTAL TAX	\$ 98	\$ (202)	\$ -	\$ (130)	\$ -	0.00%
40117	2017 BREMEN INCREMENTAL TAX	555,700	(1,559)	-	(1,007)	-	0.00%
40118	2018 BREMEN INCREMENTAL TAX	225,955	262,158	-	(1,602)	-	0.00%
40119	2019 BREMEN INCREMENTAL TAX	-	259,929	(110,000)	590,202	-	0.00%
40120	2020 BREMEN INCREMENTAL TAX	-	-	26,000	410,000	600,000	2207.69%
40121	2021 BREMEN INCREMENTAL TAX	-	-	-	-	50,000	100.00%
65700	INTEREST - I/P	2,828	1,636	-	2,500	2,500	100.00%
65811	INTEREST - R/E TAX COOK	105	92	-	7	-	0.00%
69018	TRANSFER FROM MSN TIF	90,000	-	-	-	-	0.00%
69027	TRANSFER FROM NEW BREMEN TIF	-	40,000	-	-	-	0.00%
	<b>TOTAL LEGACY TIF</b>	<b>\$ 874,686</b>	<b>\$ 562,054</b>	<b>\$ (84,000)</b>	<b>\$ 999,970</b>	<b>\$ 652,500</b>	<b>-876.79%</b>

### Legacy Tax Increment Financing (TIF) Fund Expenditures 16-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72330	LEGAL NOTICES & ADVERTISING	\$ -	\$ -	\$ -	\$ 250	\$ -	0.00%
72357	PROPERTY TAXES	12,943	-	-	-	-	0.00%
72790	OTHER CONTRACT SERVICES	1,950	-	-	-	-	0.00%
72845	AUDIT SERVICES	1,750	1,768	2,500	1,350	2,500	0.00%
72850	LEGAL	-	2,622	10,000	-	10,000	0.00%
75001	TIF QUALIFIED COST REIMB	-	-	200,000	-	200,000	0.00%
75305	SANITARY SEWER	-	261,928	-	22,000	-	0.00%
75315	STORM WATER DETENTION	854,350	16,572	500,000	100,000	400,000	-20.00%
75703	WATER MAIN CONSTRUCTION	-	293,587	-	1,000	-	0.00%
	<b>Total Legacy TIF Fund</b>	<b>\$ 870,993</b>	<b>\$ 576,477</b>	<b>\$ 712,500</b>	<b>\$ 124,600</b>	<b>\$ 612,500</b>	<b>-14.04%</b>

# OAK PARK AVENUE TAX FINANCING FUND

This capital project fund accounts for the receipts and expenditures within the Oak Park Avenue Redevelopment Project Area as required by State Statutes.

This TIF was established in 1994 and included property in both Bremen and Rich Townships. The bulk of the land mass and redevelopment activity occurred in the Rich Township portion of the TIF. The total value increased nearly 18 times the base value existing when the district was established, and incremental value represented 94% of the total value in the final year of the TIF.

Each tax year, an “Agency Distribution Percentage” (ADP) is determined by Cook County as a ratio of incremental tax base to the total Equalized Assessed Value (EAV) and this percentage is then applied to the taxes collected for the tax year and becomes the incremental tax revenue distributed to the TIF fund.

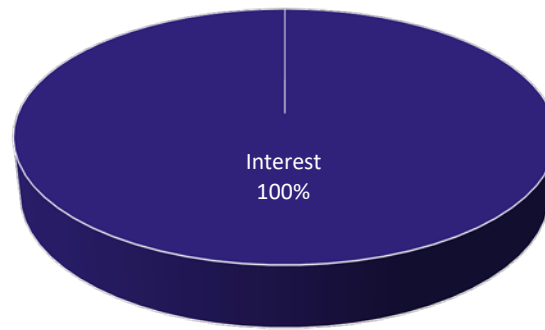
The final tax year of this TIF was 2017 (taxes paid in 2018). The TIF’s final operational/incremental year was fiscal year 2019.

The Village identified that there were potentially several years of large tax appeals still working their way through courts and other avenues of appeal and has retained a reserve within this Fund to address the tax “claw backs” expected to occur when these appeals are settled at some point in the future. The TIF will remain “active” and continue annual reporting to the Comptroller’s Office until the Village has reasonably determined no further appeals are forthcoming and the reserve is depleted or transferred to an adjacent active TIF. No surplus is expected to exist.

## 2022 Oak Park Avenue Tax Financing (TIF) Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Property Taxes	\$ 2,262,234	\$ (167,844)	\$ -	\$ -	\$ -	0.00%
Interest	71,987	6,418	5,000	2,900	2,500	-50.00%
Transfers	-	-	-	-	-	0.00%
Other Revenue	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 2,334,221</b>	<b>\$ (161,426)</b>	<b>\$ 5,000</b>	<b>\$ 2,900</b>	<b>\$ 2,500</b>	<b>-50.00%</b>

### Oak Park Ave TIF Revenue Summary



## 2022 Oak Park Avenue Tax Financing (TIF) Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	359,933	333	-	-	-	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	7,895,238	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 8,255,171</b>	<b>\$ 333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

## 2022 Oak Park Avenue Tax Financing (TIF) Fund Budget

### Oak Park Avenue Tax Financing (TIF) Fund Revenue 17-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
40114	2014 BREMEN INCREMENTAL TAX	\$ (19,048)	\$ (3,054)	\$ -	\$ -	\$ -	0.00%
40115	2015 BREMEN INCREMENTAL TAX	-	(20,199)	-	-	-	0.00%
40116	2016 BREMEN INCREMENTAL TAX	6,676	(5,365)	-	-	-	0.00%
40117	2017 BREMEN INCREMENTAL TAX	598,442	6,289	-	-	-	0.00%
40313	2013 RICH INCREMENTAL TAX	(2,091)	1,184	-	-	-	0.00%
40314	2014 RICH INCREMENTAL TAX	-	(127,952)	-	-	-	0.00%
40315	2015 RICH INCREMENTAL TAX	(1,024)	(128,359)	-	-	-	0.00%
40316	2016 RICH INCREMENTAL TAX	(3,203)	(7,180)	-	-	-	0.00%
40317	2017 RICH INCREMENTAL TAX	1,682,482	116,792	-	-	-	0.00%
65700	INTEREST - I/P	71,759	6,345	5,000	2,900	2,500	-50.00%
65811	INTEREST - R/E TAX COOK	228	73	-	-	-	0.00%
	<b>TOTAL 183RD/OPA TIF DISTRICT</b>	<b>\$ 2,334,221</b>	<b>\$ (161,426)</b>	<b>\$ 5,000</b>	<b>\$ 2,900</b>	<b>\$ 2,500</b>	<b>-50.00%</b>

**Oak Park Avenue Tax Financing (TIF) Fund Expenditures 17-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71130	CONV CENTER FACILITIES MAINT FEE	\$ 337,500	\$ -	\$ -	\$ -	\$ -	0.00%
72330	LEGAL NOTICES & ADVERTISING	431	-	-	-	-	0.00%
72840	ENGINEERING	2,000	-	-	-	-	0.00%
72845	AUDIT SERVICES	1,750	333	-	-	-	0.00%
72850	LEGAL	18,252	-	-	-	-	0.00%
75130	CONVENTION CENTER CAPITAL PROGRAM	165,055	-	-	-	-	0.00%
75200	SIDEWALK/PATH	256,139	-	-	-	-	0.00%
75500	STREET/PARKING LIGHTING	153,919	-	-	-	-	0.00%
75801	PARKING LOT CONSTRUCTION	395,528	-	-	-	-	0.00%
75806	ROADWAY IMPROVEMENTS	357,270	-	-	-	-	0.00%
75906	LAND ACQUISITION	644,520	-	-	-	-	0.00%
98001	TRANSFER TO GENERAL FUND	500,000	-	-	-	-	0.00%
98027	TRANSFER TO NEW BREMEN TIF	5,042,067	-	-	-	-	0.00%
98040	TRANSFER TO DEBT SERVICE	380,740	-	-	-	-	0.00%
	<b>Total OPA TIF Fund</b>	<b>\$ 8,255,171</b>	<b>\$ 333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

# MAIN STREET NORTH TAX INCREMENT FINANCING (TIF) FUND

This capital project fund accounts for the receipts and expenditures within the Main Street North Redevelopment Project Area as required by State Statutes.

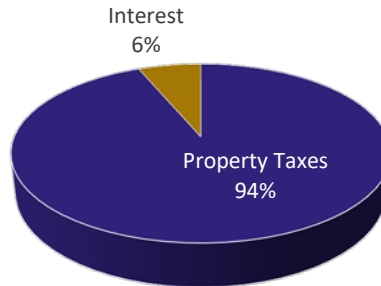
This TIF includes property primarily along Oak Park Avenue and 171st Street in Bremen Township. As of tax year 2019, the total value has grown over 1.76 times from the base value existing when the district was established in 2003.

Each tax year, an “Agency Distribution Percentage” (ADP) is determined by Cook County as a ratio of incremental tax base to the total Equalized Assessed Value (EAV) and this percentage is then applied to the taxes collected for the tax year and becomes the incremental tax revenue distributed to the TIF fund. The Agency Distribution for tax year 2019 was close to 5%. The final tax year of this TIF will be 2024 (taxes paid in 2025) which will fall within Village fiscal year 2026.

## 2022 Main Street North Tax Increment Financing (TIF) Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Property Taxes	\$ 402,053	\$ 385,042	\$ 420,000	\$ 392,178	\$ 440,000	4.76%
Interest	40,696	50,349	30,000	30,006	30,000	0.00%
Transfers	-	-	-	-	-	0.00%
Other Revenue	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 442,749</b>	<b>\$ 435,391</b>	<b>\$ 450,000</b>	<b>\$ 422,184</b>	<b>\$ 470,000</b>	<b>4.44%</b>

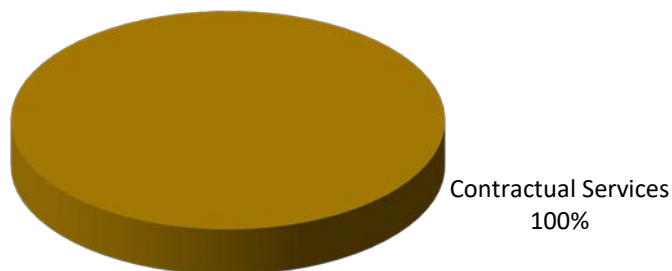
Main St North TIF Revenue Summary



## 2022 Main Street North Tax Increment Financing (TIF) Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	1,750	1,768	200,500	16,600	215,998	7.73%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	90,000	198,216	115,600	132,000	-	-100.00%
<b>Total</b>	<b>\$ 91,750</b>	<b>\$ 199,984</b>	<b>\$ 316,100</b>	<b>\$ 148,600</b>	<b>\$ 215,998</b>	<b>-31.67%</b>

Main St North TIF Expenditure Summary



## 2022 Main Street North Tax Increment Financing (TIF) Fund Budget

### Main Street North Tax Increment Financing (TIF) Fund Revenue 18-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
40111	2011 BREMEN INCREMENTAL TAX	\$ (21,568)	\$ -	\$ -	\$ -	\$ -	0.00%
40112	2012 BREMEN INCREMENTAL TAX	(86)	(858)	-	-	-	0.00%
40114	2014 BREMEN INCREMENTAL TAX	(1,544)	-	-	-	-	0.00%
40115	2015 BREMEN INCREMENTAL TAX	(14,037)	(445)	-	-	-	0.00%
40116	2016 BREMEN INCREMENTAL TAX	(40,541)	(13,633)	-	(11,883)	-	0.00%
40117	2017 BREMEN INCREMENTAL TAX	255,404	12,360	-	2,541	-	0.00%
40118	2018 BREMEN INCREMENTAL TAX	224,425	182,824	-	-	-	0.00%
40119	2019 BREMEN INCREMENTAL TAX	-	204,794	220,000	221,520	-	-100.00%
40120	2020 BREMEN INCREMENTAL TAX	-	-	200,000	180,000	240,000	20.00%
40121	2021 BREMEN INCREMENTAL TAX	-	-	-	-	200,000	100.00%
65700	INTEREST - I/P	40,592	50,272	30,000	30,000	30,000	0.00%
65811	INTEREST - R/E TAX COOK	104	77	-	6	-	0.00%
	<b>TOTAL MAIN ST NORTH TIF</b>	<b>\$ 442,749</b>	<b>\$ 435,391</b>	<b>\$ 450,000</b>	<b>\$ 422,184</b>	<b>\$ 470,000</b>	<b>4.44%</b>

**Main Street North Tax Increment Financing (TIF) Fund Expenditures 18-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72790	OTHER CONTRACT SERVICES	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	0.00%
72840	ENGINEERING	-	-	10,000	-	10,000	0.00%
72845	AUDIT SERVICES	1,750	1,768	3,000	1,600	3,000	0.00%
72850	LEGAL	-	-	2,500	-	2,500	0.00%
75305	SANITARY SEWER	-	198,216	-	17,000	-	0.00%
75500	STREET LIGHTING	-	-	115,600	115,000	-	-100.00%
79115	RETAIL INCENTIVE PROGRAM	-	-	35,000	-	35,000	0.00%
79116	CODE COMPLIANCE INCENTIVE PROGRAM	-	-	70,000	15,000	85,498	22.14%
79117	LANDSCAPE INCENTIVE PROGRAM	-	-	5,000	-	-	-100.00%
79118	SIGNAGE INCENTIVE PROGRAM	-	-	-	-	5,000	100.00%
79141	FACADE IMPROVEMENT PROGRAM	-	-	35,000	-	35,000	0.00%
90000	*** Title Not Found ***						0.00%
98016	TRANSFER TO LEGACY TIF	90,000	-	-	-	-	0.00%
	<b>Total Main St North TIF Fund</b>	<b>\$ 91,750</b>	<b>\$ 199,984</b>	<b>\$ 316,100</b>	<b>\$ 148,600</b>	<b>\$ 215,998</b>	<b>-31.67%</b>

# MAIN STREET SOUTH TAX INCREMENT FINANCING FUND

This capital project fund accounts for the receipts and expenditures within the Expanded Main Street South Redevelopment Project Area as required by State Statutes.

This TIF was also established in 2003. The TIF included property primarily along Oak Park Avenue as well as a significant portion of the historic core of the community surrounding the railroad depot in Bremen Township. The TIF was expanded in 2007 to include additional redevelopment parcels. The Expanded Main Street South TIF utilized the 2001 and 2005 Equalized Assessed Valuation (EAV) as the base year (tax year 2005 for parcels added in 2007). Some new development that actually had occurred earlier, did not become part of the tax base until after the TIF was established, and gave this TIF an initial boost.

Each tax year, an “Agency Distribution Percentage” (ADP) is determined by Cook County as a ratio of incremental tax base to the total Equalized Assessed Value (EAV) and this percentage is then applied to the taxes collected for the tax year and becomes the incremental tax revenue distributed to the TIF fund.

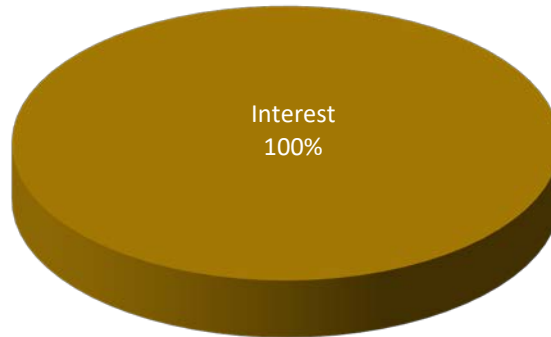
The final tax year of this TIF would have occurred in 2025 (taxes paid in 2026). The TIF would continue operations through Village fiscal year 2027. The Village terminated this TIF in 2018 and it was replaced with the New Bremen TIF. This “reset the clock” and provides additional years to accomplish redevelopment goals that had been established with the Expanded Main Street South TIF.

The Village recognizes that there were potentially several years of tax appeals still working their way through courts and other avenues of appeal and retained a reserve in this Fund to address the tax “claw backs” expected to occur when these appeals are settled at some point in the future. The TIF will remain “active” and continue annual reporting to the Comptroller’s Office until the Village has reasonably determined no further appeals are forthcoming and the reserve is depleted or transferred to an adjacent active TIF. No surplus is expected to exist.

### 2022 Main Street South Tax Increment Financing (TIF) Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Property Taxes	\$ 135,545	\$ (834)	\$ -	\$ -	\$ -	0.00%
Interest	19,853	4,777	4,000	2,500	2,500	-37.50%
Transfers	-	-	-	-	-	0.00%
Other Revenue	435	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 155,833</b>	<b>\$ 3,943</b>	<b>\$ 4,000</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>-37.50%</b>

### Main St South TIF Revenue Summary



### 2022 Main Street South Tax Increment Financing (TIF) Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	72,843	333	-	-	-	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	1,928,610	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 2,001,453</b>	<b>\$ 333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

## 2022 Main Street South Tax Increment Financing (TIF) Fund Budget

### Main Street South Tax Increment Financing (TIF) Fund Revenue 19-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
40110	2010 INCREMENTAL TAX	\$ -	\$ (23)	\$ -	\$ -	\$ -	0.00%
40113	2013 BREMEN INCREMENTAL TAX	(686)	(27)	-	-	-	0.00%
40114	2014 BREMEN INCREMENTAL TAX	(1,857)	(1,222)	-	-	-	0.00%
40116	2016 BREMEN INCREMENTAL TAX	193	(1,756)	-	-	-	0.00%
40117	2017 BREMEN INCREMENTAL TAX	137,895	2,194	-	-	-	0.00%
54999	MISCELLANEOUS REVENUE	435	-	-	-	-	0.00%
65700	INTEREST - I/P	19,842	4,777	4,000	2,500	2,500	-37.50%
65811	INTEREST - R/E TAX COOK	11	-	-	-	-	0.00%
	<b>TOTAL MAIN ST SOUTH TIF</b>	<b>\$ 155,833</b>	<b>\$ 3,943</b>	<b>\$ 4,000</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>-37.50%</b>

### Main Street South Tax Increment Financing (TIF) Fund Expenditures 19-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72790	OTHER CONTRACT SERVICES	\$ 3,500	\$ -	\$ -	\$ -	\$ -	0.00%
72840	ENGINEERING	57,483	-	-	-	-	0.00%
72845	AUDIT SERVICES	1,750	333	-	-	-	0.00%
72850	LEGAL	10,110	-	-	-	-	0.00%
75300	PUBLIC IMPROVEMENTS	861,499	-	-	-	-	0.00%
75906	LAND ACQUISITION	119,035	-	-	-	-	0.00%
98001	TRANSFER TO GENERAL FUND	350,000	-	-	-	-	0.00%
98027	TRANSFER TO NEW BREMEN TIF	587,853	-	-	-	-	0.00%
98040	TRANSFER TO DEBT SERVICE	10,223	-	-	-	-	0.00%
	<b>Total Main St South TIF Fund</b>	<b>\$ 2,001,453</b>	<b>\$ 333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

# STATE CAMPUS TAX INCREMENT FINANCING FUND

This capital project fund accounts for the receipts and expenditures within the Mental Health Center (State Campus) Redevelopment Project Area as required by State Statutes.

After at least a dozen years of planning, development and construction, the State health facilities opened in 1959. The original campus encompassed all of the land north of 183<sup>rd</sup> Street between Harlem and 80<sup>th</sup> Avenues up to the former Chicago Rock Island and Pacific railroad tracks, plus a triangular piece bounded by 80<sup>th</sup> Avenue, 179<sup>th</sup> Street and the railroad north of the tracks. It was the last of 13 such hospitals built in the State and its original campus and buildings were designed by the architectural firm Skidmore, Owens, and Merrill. The residential Howe facilities operated from 1973 to 2010. The State continued hospital operations through 2012.

The western portion of the original campus was previously deeded to the Village of Tinley Park and other non-profit organizations reducing the remaining campus to its current size of approximately 280 acres. This TIF also includes the Duvan Drive Industrial Park and properties lying on the east side of Harlem Avenue that are currently primarily residential. The State Campus represents one of the largest redevelopment sites and opportunities in the Chicagoland area. It is located near the geographic center of the Village of Tinley Park. With the property abutting the Tinley Park 80<sup>th</sup> Avenue commuter rail station on the Metra Rock Island District line, the site is an ideal candidate for transit-oriented developments. The Village has utilized consultants to assist in identifying components of a Master Plan for the redevelopment of the State Campus site. As part of this effort, the Village issued a Request for Information (RFI) to developers to receive proposals how they would propose to redevelop the site.

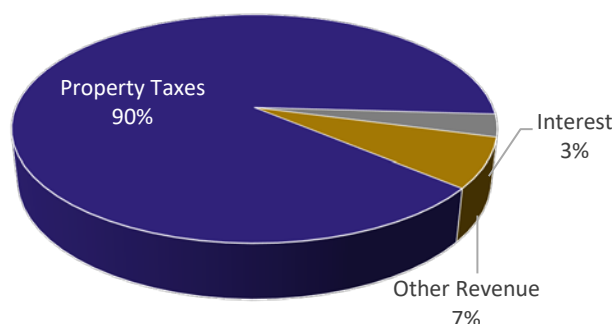
Each tax year, an “Agency Distribution Percentage” (ADP) is determined by Cook County as a ratio of incremental tax base to the total Equalized Assessed Valuation (EAV) and this percentage is then applied to the taxes collected for the tax year and becomes the incremental tax revenue distribution to the TIF fund.

This TIF was created in 2015 and the 2014 Equalized Assessed Value has been established as its frozen base year. The final tax year of this TIF is currently expected to be 2037 (taxes paid in 2038). The TIF is expected to exist through Village fiscal year 2039.

## 2022 State Campus Tax Increment Financing (TIF) Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Property Taxes	\$ 99,089	\$ 20,513	\$ 20,000	\$ 70,250	\$ 90,000	350.00%
Interest	8,181	8,380	5,000	3,203	3,200	-36.00%
Transfers	-	-	-	-	-	0.00%
Other Revenue	-	-	-	-	7,000	0.00%
<b>Total</b>	<b>\$ 290,401</b>	<b>\$ (123,951)</b>	<b>\$ 155,000</b>	<b>\$ 246,652</b>	<b>\$ 180,200</b>	<b>16.26%</b>

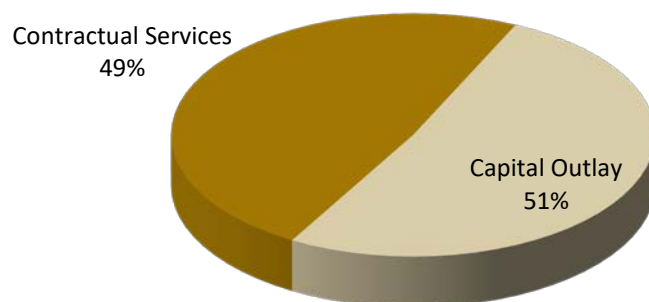
### State Campus TIF Revenue Summary



## 2022 State Campus Tax Increment Financing (TIF) Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	21,622	315,851	284,000	2,500	284,000	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	30,795	-	300,000	-	300,000	0.00%
<b>Total</b>	<b>\$ 52,417</b>	<b>\$ 315,851</b>	<b>\$ 584,000</b>	<b>\$ 2,500</b>	<b>\$ 584,000</b>	<b>0.00%</b>

### State Campus TIF Expenditure Summary



## 2022 State Campus Tax Increment Financing (TIF) Fund Budget

### State Campus Tax Increment Financing (TIF) Fund Revenue 20-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
40116	2016 BREMEN INCREMENTAL TAX	\$ 4,940	\$ -	\$ -	\$ -	\$ -	0.00%
40117	2017 BREMEN INCREMENTAL TAX	64,669	(247,818)	-	-	-	0.00%
40118	2018 BREMEN INCREMENTAL TAX	113,522	25,101	-	-	-	0.00%
40119	2019 BREMEN INCREMENTAL TAX	-	69,873	60,000	108,199	-	-100.00%
40120	2020 BREMEN INCREMENTAL TAX	-	-	70,000	65,000	80,000	14.29%
40121	2021 BREMEN INCREMENTAL TAX	-	-	-	-	40,000	100.00%
40217	2017 ORLAND INCREMENTAL TAX	68,975	3,398	-	-	-	0.00%
40218	2018 ORLAND INCREMENTAL TAX	30,114	2,834	-	703	-	0.00%
40219	2019 ORLAND INCREMENTAL TAX	-	14,281	10,000	61,547	-	-100.00%
40220	2020 ORLAND INCREMENTAL TAX	-	-	10,000	8,000	50,000	400.00%
40221	2021 ORLAND INCREMENTAL TAX	-	-	-	-	7,000	100.00%
65700	INTEREST - I/P	8,089	8,339	5,000	3,200	3,200	-36.00%
65811	INTEREST - R/E TAX COOK	92	41	-	3	-	0.00%
	<b>TOTAL STATE CAMPUS TIF</b>	<b>\$ 290,401</b>	<b>\$ (123,951)</b>	<b>\$ 155,000</b>	<b>\$ 246,652</b>	<b>\$ 180,200</b>	<b>16.26%</b>

**State Campus Tax Increment Financing (TIF) Fund Expenditures 20-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72330	LEGAL NOTICES & ADVERTISING	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	0.00%
72790	OTHER CONTRACT SERVICES	-	11,325	50,000	-	50,000	0.00%
72840	ENGINEERING	-	550	50,000	-	50,000	0.00%
72841	ARCHITECT SERVICES	-	-	25,000	-	25,000	0.00%
72845	AUDIT SERVICES	1,750	1,768	3,000	2,000	3,000	0.00%
72849	CONSULT. SERV & STUDIES	15,348	49,468	100,000	-	100,000	0.00%
72850	LEGAL	4,524	252,740	50,000	500	50,000	0.00%
72987	MARKETING	-	-	5,000	-	5,000	0.00%
75300	PUBLIC IMPROVEMENTS	-	-	200,000	-	200,000	0.00%
98001	TRANSFER TO GENERAL FUND	24,295	-	-	-	-	0.00%
98030	TRANSFER TO CAPITAL IMPROVEMENT	6,500	-	-	-	-	0.00%
98033	TRANSFER TO SURTAX CAP FUND	-	-	100,000	-	100,000	0.00%
	<b>Total State Campus TIF Fund</b>	<b>\$ 52,417</b>	<b>\$ 315,851</b>	<b>\$ 584,000</b>	<b>\$ 2,500</b>	<b>\$ 584,000</b>	<b>0.00%</b>

# NEW BREMEN TAX INCREMENT FINANCING FUND

This TIF was established in early 2018. The TIF includes property primarily along Oak Park Avenue as well as a significant portion of the historic core of the community surrounding the railroad depot in Bremen Township. Its boundaries encompass a significant portion of its predecessor, the Expanded Main Street South TIF. Redevelopment within the former Expanded Main Street South TIF had languished due to the recession and other financial issues. When renewed interest in redevelopment within the TIF was shown, it was determined that there was not enough time left to generate the level of incremental dollars necessary to support the redevelopment activities and related costs that remained to be accomplished. The New Bremen TIF provided the ability to “reset the clock” and create a new 23 year TIF cycle without significantly increasing the frozen base above that of the Expanded Main Street South TIF.

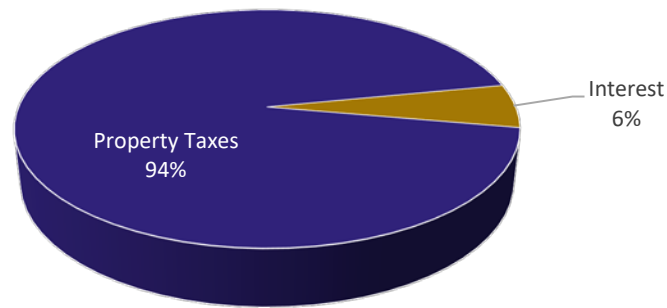
Each tax year, an “Agency Distribution Percentage” (ADP) is determined by Cook County as a ratio of incremental tax base to the total Equalized Assessed Valuation (EAV) and this percentage is then applied to the taxes collected for the tax year and becomes the incremental tax revenue distribution to the TIF fund.

The TIF was created in 2018 and the 2016 Equalized Assessed valuation was established as its frozen base year. The final tax year of this TIF is currently expected to be 2040 (taxes paid in 2041). The TIF is expected to exist through Village fiscal year 2042.

## 2022 New Bremen Tax Increment Financing (TIF) Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Property Taxes	\$ -	\$ 225,568	\$ 150,000	\$ 66,569	\$ 400,000	166.67%
Interest	21,912	74,576	30,000	25,000	25,000	-16.67%
Transfers	5,629,920	-	-	-	-	0.00%
Other Revenue	-	181,710	75,000	75,000	-	-100.00%
<b>Total</b>	<b>\$ 5,651,832</b>	<b>\$ 481,854</b>	<b>\$ 255,000</b>	<b>\$ 166,569</b>	<b>\$ 425,000</b>	<b>66.67%</b>

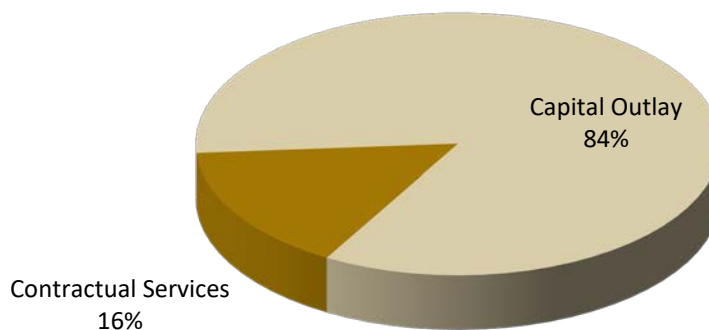
New Bremen TIF Revenue Summary



## 2022 New Bremen Tax Increment Financing (TIF) Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	77,297	312,508	283,000	146,750	304,500	7.60%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	154,207	1,457,343	3,853,150	2,633,064	1,656,554	-57.01%
<b>Total</b>	<b>\$ 231,504</b>	<b>\$ 1,769,851</b>	<b>\$ 4,136,150</b>	<b>\$ 2,779,814</b>	<b>\$ 1,961,054</b>	<b>-52.59%</b>

New Bremen TIF Expenditure Summary



## 2022 New Bremen Tax Increment Financing (TIF) Fund Budget

### New Bremen Tax Increment Financing (TIF) Fund Revenue 27-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
40118	2018 BREMEN COOK COUNTY TAX	\$ -	\$ 151,075	\$ -	\$ 223	\$ -	0.00%
40119	2019 BREMEN COOK COUNTY TAX	-	74,493	80,000	1,346	-	-100.00%
40120	2020 BREMEN INCREMENTAL TAX	-	-	70,000	65,000	300,000	328.57%
40121	2021 BREMEN INCREMENTAL TAX	-	-	-	-	100,000	100.00%
45599	MISCELLANEOUS GRANTS	-	181,710	75,000	75,000	-	-100.00%
65700	INTEREST - I/P	21,912	74,551	30,000	25,000	25,000	-16.67%
65811	INTEREST - R/E TAX COOK	-	25	-	-	-	0.00%
69017	TRANSFER FROM OPA TIF	5,042,067	-	-	-	-	0.00%
69019	TRANSFER FROM MSS TIF	587,853	-	-	-	-	0.00%
	<b>TOTAL NEW BREMEN TIF FUND</b>	<b>\$ 5,651,832</b>	<b>\$ 481,854</b>	<b>\$ 255,000</b>	<b>\$ 166,569</b>	<b>\$ 425,000</b>	<b>66.67%</b>

**New Bremen Tax Increment Financing (TIF) Fund Expenditures 27-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72330	LEGAL NOTICES & ADVERTISING	\$ -	\$ -	\$ -	\$ 350	\$ -	0.00%
72357	PROPERTY TAXES	3,160	12,989	-	50	-	0.00%
72790	OTHER CONTRACT SERVICES	-	6,950	10,000	3,750	10,000	0.00%
72840	ENGINEERING	72,797	69,755	50,000	81,000	50,000	0.00%
72845	AUDIT SERVICES	-	1,778	3,000	1,600	3,000	0.00%
72850	LEGAL	1,340	23,572	25,000	10,000	25,000	0.00%
74418	PRESSURE WASH/SAND BLAST	-	-	-	-	70,000	100.00%
75001	TIF QUALIFIED COST REIMB	-	-	450,000	-	450,000	0.00%
75200	SIDEWALK/PATH	-	-	56,776	-	65,292	15.00%
75300	PUBLIC IMPROVEMENTS	154,207	1,327,368	2,330,000	2,192,000	307,805	-86.79%
75302	MUNICIPAL BUILDINGS/IMPROVEMENTS	-	79,698	180,000	205,000	-	-100.00%
75500	STREET LIGHTING	-	-	226,000	225,690	-	-100.00%
75806	ROADWAY IMPROVEMENTS	-	-	-	-	153,000	100.00%
75906	LAND ACQUISITION	-	-	600,000	-	600,000	0.00%
79115	RETAIL INCENTIVE PROGRAM	-	35,000	35,000	-	47,758	36.45%
79116	CODE COMPLIANCE INCENTIVE PROGRAM	-	103,514	85,000	15,000	68,750	-19.12%
79117	LANDSCAPE INCENTIVE PROGRAM	-	-	5,000	5,000	5,000	0.00%
79118	SIGNAGE INCENTIVE GRANT	-	380	-	-	-	0.00%
79141	FACADE IMPROVEMENT PROGRAM	-	58,570	70,000	30,000	94,992	35.70%
90000	*** Title Not Found ***						0.00%
96140	2010 GO/2013 REF DEBT SERVICE	-	-	10,374	10,374	10,457	0.80%
98016	TRANSFER TO LEGACY TIF	-	40,000	-	-	-	0.00%
98040	TRANSFER TO DEBT SERVICE	-	10,277	-	-	-	0.00%
	<b>Total New Bremen TIF Fund</b>	<b>\$ 231,504</b>	<b>\$ 1,769,851</b>	<b>\$ 4,136,150</b>	<b>\$ 2,779,814</b>	<b>\$ 1,961,054</b>	<b>-52.59%</b>

# 159<sup>TH</sup> & HARLEM TAX INCREMENT FINANCING FUND

The TIF was established in August of FY21 and includes properties primarily along 159<sup>th</sup> Street and Harlem Avenue, the northwestern boundary of Tinley Park and including the retail corridor. The district stretches south down Oak Park Avenue including some Village owned parcels, natural storm water drainage and retention areas, and public green spaces. This TIF is not contiguous with any other district, active or retired.

The redevelopment opportunity within the district includes the vacant, former, Super Kmart site, vacant spaces along the in-line centers on the east and west sides of Harlem Avenue, as well as the centers along the south side of 159<sup>th</sup> Street. The TIF includes the portion of Tinley Park that exists on the north side of 159<sup>th</sup> Street as well (at Oak Park Avenue). Those parcels have been included to be able to provide assistance to businesses or potential businesses as well as complete much needed infrastructure in the area to provide a more walkable and efficient corridor to benefit residents, businesses, and patrons alike.

Each tax year, an “Agency Distribution Percentage” (ADP) is determined by Cook County as a ratio of incremental tax base to the total Equalized Assessed Valuation (EAV) and this percentage is then applied to the taxes collected for the tax year and becomes the incremental tax revenue distribution to the TIF fund.

The TIF will utilize the 2019 Equalized Assessed valuation as its frozen base year. The final tax year of this TIF is currently expected to be 2043 (taxes paid in 2044). The TIF is expected to exist through Village fiscal year 2045.

## 2022 159<sup>th</sup> & Harlem Tax Increment Financing (TIF) Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,400,000	100.00%
Interest	-	-	-	-	-	0.00%
Other Revenue	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,400,000</b>	<b>100.00%</b>

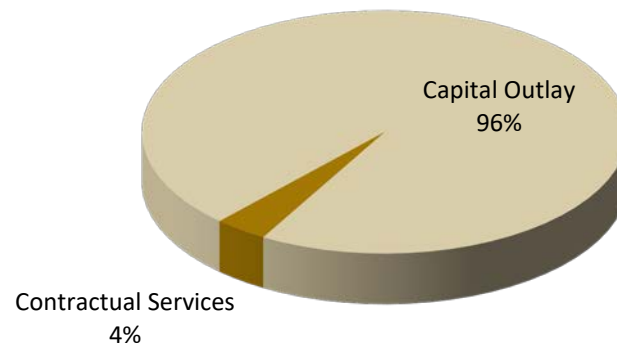
### 159th & Harlem Revenue Summary



## 2022 159<sup>th</sup> & Harlem Tax Increment Financing (TIF) Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	-	-	-	-	118,000	100.00%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	3,200,000	100.00%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,318,000</b>	<b>100.00%</b>

### 159th & Harlem TIF Expenditure Summary



## 2022 159<sup>th</sup> & Harlem Tax Increment Financing (TIF) Fund Budget

### 159<sup>th</sup> & Harlem Tax Increment Financing (TIF) Fund Revenue

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
40120	2020 BREMEN INCREMENTAL TAX	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	100.00%
40121	2021 BREMEN INCREMENTAL TAX	-	-	-	-	650,000	100.00%
40220	2020 ORLAND INCREMENTAL TAX	-	-	-	-	1,000,000	100.00%
40221	2021 ORLAND INCREMENTAL TAX	-	-	-	-	550,000	100.00%
	<b>TOTAL 159TH &amp; HARLEM TIF FUND</b>	\$ -	\$ -	\$ -	\$ -	\$ 3,400,000	100.00%

### 159<sup>th</sup> & Harlem Tax Increment Financing (TIF) Fund Expenditures 28-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72330	LEGAL NOTICES & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ 5,000	100.00%
72790	OTHER CONTRACT SERVICES	-	-	-	-	10,000	100.00%
72840	ENGINEERING	-	-	-	-	100,000	100.00%
72845	AUDIT SERVICES	-	-	-	-	3,000	100.00%
75001	TIF QUALIFIED COST REIMB	-	-	-	-	1,400,000	100.00%
75300	PUBLIC IMPROVEMENTS	-	-	-	-	250,000	100.00%
75305	SANITARY SEWER	-	-	-	-	150,000	100.00%
75310	STORM SEWER CONSTRUCTION	-	-	-	-	100,000	100.00%
75315	STORM WATER DETENTION	-	-	-	-	200,000	100.00%
75500	STREET LIGHTING	-	-	-	-	100,000	100.00%
75501	TRAFFIC SIGNALS	-	-	-	-	150,000	100.00%
75610	LANDSCAPE ENHANCEMENTS	-	-	-	-	100,000	100.00%
75703	WATER MAIN CONSTRUCTION	-	-	-	-	250,000	100.00%
75801	PARKING LOT CONSTRUCTION	-	-	-	-	150,000	100.00%
75806	ROADWAY IMPROVEMENTS	-	-	-	-	150,000	100.00%
75906	LAND ACQUISITION	-	-	-	-	200,000	100.00%
	<b>Total 159th/Harlem TIF Fund</b>	\$ -	\$ -	\$ -	\$ -	\$ 3,318,000	100.00%

## CAPITAL IMPROVEMENT PROGRAM

## CAPITAL IMPROVEMENT PROGRAM SUMMARY

The Capital Improvement Plan (CIP) is intended to be a decision-making tool for the Village Board and staff. Capital improvement projects represent the equipment and infrastructure that must be provided to serve the community's residents and businesses. The need for capital expenditures are weighed against the ability of the Village to finance these projects. The Village Board's ultimate approval of the CIP does not authorize spending on the included items and projects. Staff continues to review and evaluate each project throughout the 2022 budget cycle. Projects identified for FY 2022 total \$58,354,429. The Village has budgeted \$25,916,247 of those requests for FY 2022. The following chart illustrates each Fund's approved projects for the current fiscal year and if the budgeted request is an item that was previously deferred, carryover from the prior year, or a new project.

This section also includes a five-year projection for Capital needs starting with FY 2023 thru FY 2027. The range of the plan allows for a more accurate projection of the Village's future capital needs. The Village maintains multiple capital assets and infrastructure systems that are costly to operate and replace. For reference, the FY2022 budget requests and five year forecast of funding requests are included by fund and project.

Village of Tinley Park, Illinois Capital Improvements by Fund Summary Fiscal Year 2022		
Fund	Name/Description	Approved
05	Motor Fuel Tax Fund	\$3,100,000
06	Local Road Improvements Fund	0
11	Enhanced 9-1-1 Service Fund	419,000
12	Hotel/Motel Tax Fund	0
16	Legacy TIF Fund	400,000
18	Main Street North TIF Fund	160,498
27	New Bremen TIF Fund	1,827,597
30	Capital Improvement Fund	16,745,144
33	Surtax Capital Fund	150,000
60	Water Retail Fund	536,359
61	Sewer Rehab & Replacement Fund	594,000
62	Water & Sewer Construction Fund	1,188,000
63	Water Wholesale Fund	1,344
64	Sewer Fund	3,600
65	Storm Water Management Fund	630,705
71	Commuter Parking Improvement Fund	160,000
Total Capital Requests		\$25,916,247

**Village of Tinley Park, Illinois  
Capital Improvements by Fund  
Fiscal Year 2022**

Fund Number/Name	Account Number	Type	Request Number	Capital Request Title	FY 2022
<b>05-MOTOR FUEL TAX</b>	05-72840	New	Street Projects	PMP Program Street Design Engineering	300,000
	05-75405	New	Street Projects	PMP Program Street Resurfacing	2,800,000
				<b>Fund Total:</b>	<b>3,100,000</b>
<b>06-LOCAL ROAD IMPROVEMENTS</b>					
	06-75405	New	Street Projects	PMP Program Street Resurfacing	-
	06-72840	New	Street Projects	PMP Program Street Design Engineering	-
				<b>Fund Total:</b>	<b>-</b>
<b>11-ENHANCED 9-1-1 SERVICE FUND</b>					
	11-74150	Carryover	Dept. Initiatives	Upgrade NG911 to SIP w/ Dual Fiber Interface	48,000
	11-74150	Carryover	Dept. Initiatives	Console, Radio & Network for New Equip Room	154,000
	11-74150	Additional	E 9-1-1 Fund	Console, Radio & Network for New Equip Room	67,000
	11-72750	Additional	E 9-1-1 Fund	Contracted Services for Technicians - 911	150,000
				<b>Fund Total:</b>	<b>419,000</b>
<b>12-HOTEL/MOTEL TAX FUND</b>					
	12-74225	Defer-FY23	01-35	Trolley for visitor/resident transportation	-
				<b>Fund Total:</b>	<b>-</b>
<b>16-LEGACY TIF</b>					
	16-75315	Carryover	Legacy TIF	Freedom Detention Pond - 175th & Ridgeland	400,000
				<b>Fund Total:</b>	<b>400,000</b>
<b>18-MAIN ST NORTH TIF</b>					
	18-79115	New	MSN TIF	OPA Playbook - Retail Incentive	35,000
	18-79116	New	MSN TIF	OPA Playbook - Code Compliance	85,498
	18-79118	New	MSN TIF	OPA Playbook - Signage Incentive	5,000
	18-79141	New	MSN TIF	OPA Playbook - Façade Improvement	35,000
				<b>Fund Total:</b>	<b>160,498</b>
<b>27-NEW BREMEN TIF</b>					
	27-74418	Carryover	01-26-024	Sandblast/Paint Decorative Light Poles, Phase 2 Oak Park Ave	35,000
	27-74418	Carryover	01-26-024	Sandblast/Paint Decorative Light Poles, Phase 3 173rd Street	35,000
	27-75001	Carryover	New Bremen TIF	Banging Gavel Renovation Incentive	450,000
	27-75300	Carryover	New Bremen TIF	South Street Infrastructure Improvements due Developer	307,805
	27-75906	Carryover	New Bremen TIF	Land Acquisition - Within TIF	600,000
	27-75200	Carryover	New Bremen TIF	South Street Sidewalk and Curb Replacement (North Side)	56,776
	27-75200	Additional	New Bremen TIF	South Street Sidewalk and Curb Replacement (North Side)	8,516
	27-75806	New	New Bremen TIF	New Bremen TIF-174th St Reconstruction to align w/Blvd. Proj	140,500
	27-75806	New	New Bremen TIF	New Bremen TIF-174th St Reconstruction-Maintenance	12,500
	27-79115	New	New Bremen TIF	OPA Playbook - Retail Incentive	47,758
	27-79116	New	New Bremen TIF	OPA Playbook - Code Compliance	68,750
	27-79117	New	New Bremen TIF	OPA Playbook - Landscape Incentive	5,000
	27-79141	New	New Bremen TIF	OPA Playbook - Façade Improvement	59,992
				<b>Fund Total:</b>	<b>1,827,597</b>
<b>30-CAPITAL IMPROVEMENTS</b>					
	30-72145	Carryover	01-17	Explosive Canine Unit (\$20,000 offset)	25,000
	30-72650	Defer-FY23	01-26-023	Cartegraph Work Order Enhancements	-
	30-72872	Carryover	01-16	Cyber Security Plan	20,000
	30-72872	Carryover	01-16	Switch Ports	15,000
	30-72881	New	Street Projects	Harlem Ave Irrigation Upgrades/Repairs	38,700
	30-72987	Defer-FY23	01-35	Branding & Wayfinding Sign Fabrication	-
	30-72987	Defer-FY23	01-35	Signage for Rebranding OPA Metra Stn to Downtown Tinley	-
	30-73681	Carryover	Flood Control	Apple Lane Pond	56,000
	30-73681	Carryover	Flood Control	Fairfield Glen Pond	5,000
	30-73830	Carryover	01-17	Portable Speed Limit Signs (10 reduced to 6)	12,000
	30-73830	Carryover	01-17	School Zone Warning Devices 167th/80th	15,000
	30-73830	Additional	01-17	School Zone Warning Devices 167th/80th	5,000
	30-73830	Defer-FY23	01-17	Portable Speed Limit Signs (4)	-
	30-74032	New	01-17	Elliptical Exercise Machine	5,000

Fund Number/Name	Account Number	Type	Request Number	Capital Request Title	FY 2022
<b>30-CAPITAL IMPROVEMENTS</b>	30-74108	New	01-16	DVR Replacement	6,555
<i>Continued</i>	30-74110	New	01-17	Evidence Room Storage	6,700
	30-74110	New	01-17	Quartermaster Room Storage Cabinet	37,000
	30-74111	Defer-FY23	01-26-025	Lobby TV's/Digital Signage-4 more locat (2 at VH done)	-
	30-74120	Carryover	01-35	Downtown Beautification and Decorations/Plaza	40,000
	30-74124	Defer-FY23	01-16	Content Management Consolidation	-
	30-74124	Defer-FY23	01-16	Interactive Support Study	-
	30-74124	New	01-16	Health Check - Network/Server/Storage	9,813
	30-74124	New	01-16	Redundant Secondary Data Center	27,631
	30-74126	Carryover	01-16	Computer Equipment	148,000
	30-74126	Carryover	01-16	SQL Upgrade	8,000
	30-74128	Carryover	01-19-020	4 Tablet/Laptops	5,132
	30-74128	Defer-FY23	01-16	Extend Village Wi-Fi Network (PD, PW, FD)	-
	30-74128	Defer-FY23	01-17	Public Safety Info Network w/Monitors	-
	30-74132	New	01-17	DACRA Software for E-Tickets	50,000
	30-74132	New	01-17	E-Ticket System	70,000
	30-74133	Carryover	01-16	Copier/Printer Upgrades	17,690
	30-74133	Defer-FY23	01-16	Printer Upgrades	-
	30-74137	New	01-16	FD Toughbook Replacement	69,251
	30-74137	New	01-17	Panasonic Toughbooks & Initial Licensing	110,000
	30-74139	Carryover	Dept. Initiatives	Advanced scheduling for time clock	42,920
	30-74156	New	01-21	Quality Assurance Software	2,500
	30-74156	New	01-21	Rapid SOS Interface	9,500
	30-74159	Carryover	01-16	Internal Security Testing	19,200
	30-74159	Carryover	01-19-020	Records Management System	125,000
	30-74159	Carryover	01-16	Security Advanced Malware Protection	14,000
	30-74159	Carryover	01-16	SharePoint Enhancements & Expansion	25,000
	30-74160	Carryover	01-33	Permitting Software - Maintstar Upgrade	29,500
	30-74160	Additional	01-33	Permitting Software - Maintstar Upgrade	81,500
	30-74167	Carryover	01-15	Finance Software	205,701
	30-74167	Defer -FY23	01-15	Finance Software-Enterprise Resource System	-
	30-74190	Carryover	01-21	Emergency Warning Sirens - Grissom School	58,000
	30-74190	Additional	01-21	Emergency Warning Sirens - Grissom School	10,000
	30-74190	Defer-FY23	01-21	Emergency Warning Sirens - Memorial School	-
	30-74220	Carryover	01-17	Ford SUV Police Interceptors (4)	202,000
	30-74220	Replacement	01-17	Ford SUV Police Interceptors (4)	206,000
	30-74220	New	01-17	Explosive Canine Unit Vehicle	60,000
	30-74224	Carryover	01-26-023	Ford Explorer SUV	39,500
	30-74224	Additional	01-26-023	Ford Explorer SUV	1,200
	30-74224	Replacement	01-26-024	Ford Explorer Truck (#63)	40,800
	30-74230	Carryover	01-26-023	Plow to replace 2001 International Plow (#8)	202,000
	30-74230	Additional	01-26-023	Plow to replace 2001 International Plow (#8)	3,000
	30-74230	Replacement	01-26-023	Plow to replace 2004 International Plow (#24)	205,000
	30-74230	Replacement	01-26-023	Plow to replace 2004 International Plow (#46)	205,000
	30-74232	Replacement	01-26-023	3/4 Ton Pick-up truck, replace 2007 Ford F350 (#21)	40,900
	30-74232	Defer-FY23	01-21	Ford F150 Pickup (#676)	-
	30-74234	Replacement	01-26-023	Aerial Truck to replace 2006 Ford (#81)	120,000
	30-74261	Carryover	01-26-023	Wheel Loader to replace 2006 Caterpillar 928G (#138)	149,000
	30-74261	Additional	01-26-023	Wheel Loader to replace 2006 Caterpillar 928G (#138)	26,000
	30-74265	Defer-FY23	01-26-024	Enclosed Storage Trailer for Events	-
	30-74265	Defer-FY23	01-26-023	Enclosed Trailer (transport equip/supplies/décor -events)	-
	30-74265	Carryover	01-26-023	Tilt (Roller) Trailer	7,000
	30-74269	Replacement	01-19	Fire Engine	700,000
	30-74418	Carryover	01-26-024	Sandblast/Paint Decorative Light Poles, Phase 1 Oak Park Ave	35,000
	30-74418	New	01-26-025	Repaint Garbage Cans & Benches at Train Stations	30,000
	30-74449	Defer-FY23	01-26-023	Paint Machine for Crosswalks	-
	30-74451	Defer-FY23	01-26-023	Truck Scale	-
	30-74603	Carryover	01-17	Replacement Arbitrator Camera Systems (4)	24,800
	30-74603	Replacement	01-17	Replacement Arbitrator Camera Systems (4)	31,200
	30-74604	Carryover	Dept. Initiatives	Intersection Cameras-Phase II & Partial Phase III	173,093
	30-74604	New	Dept. Initiatives	Intersection Cameras-Balance Phase III	145,000
	30-45599	Grant	Dept. Initiatives	IEMA/Homeland security reimbursement grant for Cameras	(223,000)

Fund Number/Name	Account Number	Type	Request Number	Capital Request Title	FY 2022
<b>30-CAPITAL IMPROVEMENTS</b>	30-74604	Carryover	01-17	Added Surveillance Cameras for PD Gates	15,000
<i>Continued</i>	30-74604	Additional	01-17	Added Surveillance Cameras for PD Gates	1,500
	30-74615	Carryover	01-19	SCBA Self-Contained Breathing Apparatus (Before Grant)	500,000
	30-45599	Grant	01-19	Grant for SCBA (Project dependent on grant)	(400,000)
	30-74621	Carryover	01-26-024	Safety Trailer Attenuater with Arrow Board (Crash Trailer)	35,000
	30-74621	Defer-FY23	01-17	Portable Message Boards (1)	-
	30-74626	Carryover	01-17	Light Weight Sgt Vehicle Field Response Shields (6)	30,000
	30-75003	Replacement	01-17	Workout Room Flooring	26,500
	30-75004	New	01-26-025	Public Safety Building/911 Air Handler & Condenser Unit	264,000
	30-75004	New	01-26-025	Public Safety Building-Replace 4 of 7 Rooftop Units	30,000
	30-75103	Defer-FY23	01-26-025	Public Works Garage Roof Replacement Maint/Repairs	-
	30-75112	Carryover	Dept. Initiatives	Public Safety - Architechtrual & Engineering	86,978
	30-75112	Carryover	Dept. Initiatives	Public Safety Communications Equipment Move	219,000
	30-75112	Carryover	Dept. Initiatives	Public Safety Server Room - IT Design Study	20,000
	30-75112	New	Dept. Initiatives	Public Safety Equipment Move Construction	530,070
	30-75115	New	01-17	Portable Target System for Shooting Range	9,500
	30-75115	New	01-17	Surveillance Cameras for Shooting Range	6,000
	30-75128	Defer-FY23	01-26-025	Council Chambers seating, flooring, lighting & ceiling reno	-
	30-75128	Defer-FY23	01-26-025	Renovate Village Hall Lunchroom	-
	30-75128	Defer-FY23	01-26-025	Replace VH Lobby & Restrooms Ceramic/Porcelain Flooring	-
	30-75420	Defer-FY23	01-17	Paint Floors in Cells and Sally Port	-
	30-75500	New	01-26-024	LED Installation Phase 5, Street Lights	400,000
	30-45599	Grant	01-26-024	Anticipated ComEd Grant Street Lights Phase 5	(85,000)
	30-75502	Carryover	01-17	Command Boxes for Supervision Vehicles	4,000
	30-75610	Carryover	Street	Final Pmt LaGrange Road Landscape	582,500
	30-75801	Carryover	01-26-025	PW Garage PCC Driveway (West-North/Sidewalk)	25,000
	30-75801	New	01-26-025	Parking Lot Improvement - Fire Training Tower (North Portion)	200,000
	30-75801	Defer-FY23	01-26-025	PW Garage PCC Driveway (West-South/Sidewalk)	-
	30-75806	Carryover	Street	Anticipated Constr. Engineer, Ph III, Will Cty & SSMMA Led	50,000
	30-75806	Carryover	Street Projects	Final Pmt 191st St Exten. Construct - 20% share due IDOT	130,000
	30-75810	Carryover	Street Projects	80th Ave Bridge with Will County (Design)	285,000
	30-75810	New	Street Projects	80th Ave Bridge with Will County-Construction	1,686,810
	30-75810	New	Street Projects	80th Ave Bridge with Will County-Contingency	72,000
	30-75810	New	Street Projects	80th Ave Bridge with Will County-Fencing, Parking, Lighting	200,000
	30-75810	New	Street Projects	80th Ave Bridge with Will County-Project Engineering	58,000
	30-75812	Carryover	Dept. Initiatives	Police Dept Radio System Simulcast - Phase I	64,000
	30-75812	New	Dept. Initiatives	Consulting, Design, Project Mgmt & Technology Oversight	90,000
	30-75812	New	Dept. Initiatives	Replace 4 Microwave Systems	60,000
	30-75812	New	Dept. Initiatives	Update 4 RX Sites with UPS, Multiplex, & Multi-couplers	62,000
	30-75812	New	Dept. Initiatives	Upgrade VHF Antennas on 5 Sites	13,500
	30-75812	New	Dept. Initiatives	Fiber Ring Upgrade Completion from PW to PD	35,000
	30-75812	New	Dept. Initiatives	Network Upgrade to Support Fiber Ring in Village Network	30,000
	30-75812	New	Dept. Initiatives	Contracted Services for Technicians - General	35,000
	30-75905	Defer - FY23	New Bremen TIF	Harmony Square Development	-
	30-75905	Defer - FY23	New Bremen TIF	Harmony Square Engineering/Professional Architects	-
	30-75905	Defer - FY23	New Bremen TIF	Ice Rink Purchases	-
	30-75905	Defer - FY23	New Bremen TIF	Streetscape Plaza Side - North, 173rd & 67th	-
	30-75905	Defer - FY23	New Bremen TIF	Streetscape Plaza Side - North, 173rd & 67th	-
	30-75906	Carryover	MHC TIF	Land Acquisition, 280 Acres Mental Health Center	5,000,000
	30-75906	Additional	MHC TIF	Land Acquisition, 280 Acres Mental Health Center	2,500,000
	30-75907	Carryover	01-26-025	Irrigation System Updates/replace obsolete controllers	20,000
	30-75907	Carryover	01-26-025	Replace Water Fountains to bottle filler-PW	5,000
	30-75907	Defer-FY23	01-26-025	Replace Water Fountains to bottle filler-remaining locations	-
	30-75909	Defer-FY23	01-26-025	OPA/80th Ave. Kiss & Ride Permeable Pavers Recondition	-
<b>Fund Total:</b>					<b>16,745,144</b>

Fund Number/Name	Account Number	Type	Request Number	Capital Request Title	FY 2022
<b>33-SURTAX CAPITAL FUND</b>					
	33-75806	Carryover	Street	Final Pmt 84th Ave Resurfacing Construction 159th to 171st	30,000
	33-75806	Carryover	Street	Final Pmt to IDOT OPA 159th to 167th, 30% to IDOT	120,000
	33-75205	Defer - FY23	Street	Bike Path Extension 179th to Dog Park (coord w/ park dist)	-
				<b>Fund Total:</b>	<b>150,000</b>
<b>60-WATER RETAIL FUND</b>					
	60-74139	Carryover	Water/Sewer	Electronic Time Keeping/Attendance - Water Retail Fund	2,908
	60-72520	Replacement	Water/Sewer	167th St. Pump House Steel Grating Staircase	12,000
	60-74232	Replacement	Water/Sewer	Pickup Truck (#2)	46,800
	60-74225	Replacement	Water/Sewer	Full-Size Van (#83)	44,071
	60-74231	Replacement	Water/Sewer	1 Ton Dump Truck (#4)	86,300
	60-74231	Carryover	Water/Sewer	6 Wheel Dump Truck (#26Z)	162,980
	60-74231	Replacement	Water/Sewer	6 Wheel Dump Truck (#27)	181,300
				<b>Fund Total:</b>	<b>536,359</b>
<b>61-SEWER REHAB &amp; REPLACEMENT</b>					
	61-72840	Carryover	Water/Sewer	Sanitary Sewer Projects Engineered	105,000
	61-75320	Carryover	Water/Sewer	Brookside Glen Lift Stat (Post 4) Canopy/Struct/Panel	489,000
				<b>Fund Total:</b>	<b>594,000</b>
<b>62-W/S CONSTRUCTION</b>					
	62-72840	New	Water/Sewer	Water Main Projects Engineered	245,000
	62-75705	Replacement	Water/Sewer	80th Ave Water Main Relocation	883,000
	62-75801	Replacement	01-26-025	Pump Station #1 Parking Lot Resurface	60,000
				<b>Fund Total:</b>	<b>1,188,000</b>
<b>63-WATER WHOLESALE FUND</b>					
	63-74139	Carryover	Water/Sewer	Electronic Time Keep/Attend - Water Wholesale Fund	1,344
				<b>Fund Total:</b>	<b>1,344</b>
<b>64-SEWER FUND</b>					
	64-74139	Carryover	Water/Sewer	Electronic Time Keeping/Attendance - Sewer Fund	3,600
				<b>Fund Total:</b>	<b>3,600</b>
<b>65-STORM WATER MANAGEMENT</b>					
	65-75310	Carryover	Flood Control	Midlothian Creek/Scott Court Stream Erosion	243,330
	65-75310	Additional	Flood Control	Midlothian Creek/Scott Court Stream Erosion	40,000
	65-45599	Grant	Flood Control	Midlothian Creek/Scott Court Rehab - MWRD share	(216,625)
	65-72525	New	Flood Control	Pump Replacement (2 Pumps) at Post 3 (7350 175th St.)	64,000
	65-75310	New	Flood Control	Kimberly Heights Drainage Improvements	500,000
	65-72591	Defer - FY23	Flood Control	80th Ave Train Station detention pond restoration	-
				<b>Fund Total:</b>	<b>630,705</b>
<b>71-COMMUTER PARKING IMPROV</b>					
	71-75801	Carryover	Commuter Lot	Resurface OPA Lot (North St/East Half)	100,000
	71-75801	Additional	Commuter Lot	Resurface OPA Lot (North St/East Half)	60,000
				<b>Fund Total:</b>	<b>160,000</b>

**Village of Tinley Park, Illinois  
Five Year Capital Improvement Plan**

	Department	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
01-11	Mayor & Trustees	0	0	0	0	0	0
01-12	Village Manager	90,000	40,000	60,000	0	0	190,000
01-13	Clerk	25,000	55,000	20,000	20,000	20,000	140,000
01-15	Finance	1,200,000	0	0	0	0	1,200,000
01-15	Finance - IT	251,318	170,000	110,000	160,000	95,000	786,318
01-17	Police	1,450,812	7,790,400	1,012,400	656,400	698,400	11,608,412
01-19	Fire Suppression	235,000	6,000,000	1,500,000	700,000	5,750,000	14,185,000
01-20	Fire Prevention	147,000	55,000	40,000	35,000	40,000	317,000
01-21	Emergency Management & 911 Communications	325,900	162,500	91,500	87,500	50,000	717,400
01-26-023	Streets	1,585,931	650,400	472,000	445,000	254,000	3,407,331
01-26-023	Streets - Pavement Management Program	3,352,789	3,453,372	3,546,335	3,546,335	3,546,335	17,445,166
01-26-023	Streets - Street Projects	7,319,146	1,889,327	405,417	418,101	430,256	10,462,247
01-26-023	Streets - Public Landscape Projects	1,191,800	934,000	1,034,900	515,000	510,000	4,185,700
01-26-023	Streets - Flood Control Projects	948,500	969,000	896,000	271,000	200,000	3,284,500
01-26-024	Electrical	1,196,000	529,000	437,000	162,000	7,000	2,331,000
01-26-025	Municipal Buildings	4,059,235	10,440,000	702,300	135,000	295,000	15,631,535
01-33	Community Development	287,000	35,000	35,000	35,000	70,000	462,000
01-35	Marketing	1,634,154	1,250,000	0	0	0	2,884,154
01-42	Village Bus	0	0	110,000	0	0	110,000
Multiple	Integrated Departmental Initiatives	2,143,977	640,000	1,730,000	0	0	4,513,977
<b>Total General Fund</b>		<b>27,443,562</b>	<b>35,062,999</b>	<b>12,202,852</b>	<b>7,186,336</b>	<b>11,965,991</b>	<b>93,861,740</b>
11	E 911 Fund	0	0	0	0	0	0
12	Hotel/Motel Fund	0	0	0	0	0	0
14	Wireless Fire Alarm Fund	40,000	0	0	0	0	40,000
16	Legacy TIF	0	1,000,000	0	0	0	1,000,000
17	OPA TIF #1 Fund	0	0	0	0	0	0
18	Main Street North TIF	0	0	0	0	0	0
19	Main Street South TIF	0	0	0	0	0	0
20	State Campus TIF	1,000,000	1,000,000	0	0	0	2,000,000
27	New Bremen TIF	11,176,950	0	0	0	0	11,176,950
60	Water/Sewer Fund	4,531,000	3,054,700	2,707,000	2,350,700	3,609,500	16,252,900
70	Commuter Parking Lot Fund	555,000	270,000	270,000	250,000	0	1,345,000
<b>Total Capital Requests</b>		<b>44,746,512</b>	<b>40,387,699</b>	<b>15,179,852</b>	<b>9,787,036</b>	<b>15,575,491</b>	<b>125,676,590</b>

**Village of Tinley Park, Illinois  
Five Year Capital Plan Detail**

**Village Manager Department**

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
Customer Service Kiosks	30,000					30,000
Wellness Program			20,000			20,000
Administrative Intern	20,000					20,000
Performance Management Software	40,000					40,000
Human Capital Management Software Modules		40,000	40,000			80,000
<b>Total - Village Manager Department</b>	<b>90,000</b>	<b>40,000</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>190,000</b>

**Village Clerk Department**

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
OnBase Citizen Participation Tool	25,000					25,000
OnBase Document & Agenda Management		20,000	20,000	20,000	\$20,000	80,000
Vehicle Sticker Program		35,000				35,000
<b>Total - Village Clerk Department</b>	<b>25,000</b>	<b>55,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>140,000</b>

**Finance Department**

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
						0
Finance Software - ERP	1,200,000					1,200,000
<b>Total - Finance Department</b>	<b>1,200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200,000</b>

**Information Technology**

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
<b>Operations &amp; Maintenance</b>						
Expand Village Wi-Fi Network (PD, PW, FD)	\$5,200					5,200
Firewall Replacement	25,278					25,278
Interactive Support Study	20,000					20,000
Content Manager Consolidation	10,000					10,000
iPad Replacements	3,640					3,640
Disk Storage (Expand)		25,000			25,000	50,000
Equipment Refresh	15,000	25,000	35,000	15,000	15,000	105,000
Expand Virtual Environment (Secondary Data Cener)		35,000			35,000	70,000
Printer/Copiers Upgrades	27,200	35,000	35,000	20,000	20,000	137,200
Replace EOL Server Switches at Multiple Locations		20,000	40,000			60,000
Replace EOL Data Center (Primary & Secondary)	125,000			125,000		250,000
Replace Backup SANS	20,000	15,000				35,000
Replace DVR (Multiple Locatins)		15,000				15,000
<b>Total - Information Technology</b>	<b>251,318</b>	<b>170,000</b>	<b>110,000</b>	<b>160,000</b>	<b>95,000</b>	<b>786,318</b>

**Police Department**

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
<b>ADMINISTRATION</b>						
Chief Vehicle				57,000		57,000
Commander Vehicle					114,000	114,000
Admin Sergeant Vehicle			84,000			84,000
Quartermaster Room Storage Cabinet	37,000					37,000
	37,000	0	84,000	57,000	114,000	292,000
<b>PATROL</b>						
Portable Message Board (1)	16,500					16,500
Portable Speed Limit Signs (4)	8,000					8,000
Patrol K9 unit	75,000					75,000
Replacement Animal Control Vehicle	55,000					55,000
Replacement Prisoner Transport	95,000					95,000
Patrol Unit Replacements(9per year)	456,400	456,400	456,400	456,400	456,400	2,282,000
Toughbooks replacements	65,000	65,000	65,000	65,000	\$65,000	325,000
Patrol Sergeant Vehicle Replacements	111,000	111,000	222,000			444,000
	881,900	632,400	743,400	521,400	521,400	3,300,500
<b>INVESTIGATIONS</b>						
Detective Sergeant Vehicle			42,000			42,000
Detective Vehicles	80,000	80,000	80,000			240,000
Tactical Ofc Vehicles	80,000					80,000
	160,000	80,000	122,000	0	0	362,000
<b>PD TECHNICAL</b>						
New Arbitrator Camera Systems	7,000	7,000	7,000	7,000	7,000	35,000

Replace Arbitrator Camera Systems	56,000	56,000	56,000	56,000	56,000	280,000
80th Ave Commuter Lot Camera Upgrade	225,000					225,000
	288,000	63,000	63,000	63,000	63,000	540,000
<b>PD BUILDINGS AND FACILITIES</b>						
PD Space Study	10,000					10,000
Public Safety Info Network w/Monitors	5,412					5,412
Paint Floors in Cells & Sally Port	42,000					42,000
Workout Room Flooring	26,500					26,500
Update Exercise Room Equipment		15,000		15,000		30,000
Police Shooting Range Relocation		3,500,000				3,500,000
Police Station Expansion		3,500,000				3,500,000
Window Film						0
Police Lobby Hardening						0
	83,912	7,015,000	0	15,000	0	7,113,912
<b>Total - Police Department</b>	<b>1,450,812</b>	<b>7,790,400</b>	<b>1,012,400</b>	<b>656,400</b>	<b>698,400</b>	<b>11,608,412</b>

### Fire Suppression

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
<b>VEHICLES</b>						
Chevy Silverado Pickup (0250)	55,000					55,000
Chevy Tahoe (3 Vehicles)	155,000					155,000
Engine Replacement (0431)				\$700,000		700,000
Engine Replacement (0021)					\$750,000	750,000
Aerial Tower Replacement (0533)			1,500,000			1,500,000
						0
<b>EQUIPMENT</b>						0
Gator Replacement - #0601	25,000					25,000
						0
						0
<b>FIRE STATION IMPROVEMENTS</b>						
Fire Station #48 Expansion/Remodel		3,000,000				3,000,000
Remodel Station 48 Additional funds for potential replacement		3,000,000				3,000,000
Fire Tower Training Relocation					5,000,000	5,000,000
<b>Total - Fire Suppression</b>	<b>235,000</b>	<b>6,000,000</b>	<b>1,500,000</b>	<b>700,000</b>	<b>5,750,000</b>	<b>14,185,000</b>

### Fire Prevention

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
Administrative Office Area	22,000					22,000
Replace INS 46	40,000					40,000
Investigation Vehicle	55,000	55,000				110,000
Replacement for INS146	30,000					30,000
Replace INS246			40,000			40,000
Replace INS346				35,000		35,000
Replace 446					40,000	40,000
<b>Total - Fire Prevention</b>	<b>147,000</b>	<b>55,000</b>	<b>40,000</b>	<b>35,000</b>	<b>40,000</b>	<b>317,000</b>

### Emergency Management & 911 Communications

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
<b>EMERGENCY MANAGEMENT</b>						
Outdoor Warning Sirens	68,000	80,000				148,000
Vehicles		25,000	40,000	25,000		90,000
EMA Garage Expansion	100,000					100,000
EOC		5,000		5,000		10,000
Emergency Equipment	2,500	2,500	1,500	2,500		9,000
Ford F150 Pickup (#676)	53,000					53,000
	223,500	112,500	41,500	32,500	0	410,000
<b>DISPATCH</b>						0
24/7 Chairs	2,400					2,400
Paper Shredder				5,000		5,000
911 Consolidation Expansion	100,000	50,000	50,000	50,000	\$50,000	300,000
	102,400	50,000	50,000	55,000	50,000	307,400
<b>Total - Emergency Management &amp; 911 Communications</b>	<b>325,900</b>	<b>162,500</b>	<b>91,500</b>	<b>87,500</b>	<b>50,000</b>	<b>717,400</b>

Street Department						
DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
<b>PROJECTS:</b>						
Salt Dome	880,000					880,000
Cartograph Work Order Enhancements	47,986					47,986
<b>EQUIPMENT:</b>						
Truck Scale	27,045					27,045
Message Board		20,000				20,000
Enclosed Trailer		8,500				8,500
						0
<b>REPLACEMENTS:</b>						
Plow Trucks	200,000	203,000	205,000	\$210,000	\$210,000	1,028,000
Pickup Truck-3/4 Ton	42,900	43,900			\$44,000	130,800
Wheel loader			182,000			182,000
Back Hoe	128,000			160,000		288,000
Sewer Jet		375,000				375,000
Chipper	81,000					81,000
Trailer	12,000					12,000
One Ton Dump Truck Snow/Ice	70,000			75,000		145,000
One Ton Dump Truck	80,000		85,000			165,000
Paint Machine for crosswalks	17,000					17,000
<b>Total - Street Dept. Projects &amp; Equipment</b>	<b>1,585,931</b>	<b>650,400</b>	<b>472,000</b>	<b>445,000</b>	<b>254,000</b>	<b>3,407,331</b>
<b>PAVEMENT MANAGEMENT:</b>						
Pavement Management Program	3,352,789	3,453,372	3,546,335	3,546,335	3,546,335	17,445,166
<b>Total - Street Dept. PMP</b>	<b>3,352,789</b>	<b>3,453,372</b>	<b>3,546,335</b>	<b>3,546,335</b>	<b>3,546,335</b>	<b>17,445,166</b>
<b>STREET PROJECTS:</b>						
175th Street/Ridgeland Road Reconstruction/Utilities Relocation	5,005,701					5,005,701
Bike Path Extension 179th to Dog Park	330,400					330,400
Sidewalk Gap Program	323,045	168,827	\$173,892	175,000	175,000	1,015,764
Speed humps in various location	50,000					50,000
Striping Plan (Recessed Pavement Marking/Striping)	210,000	220,500	231,525	243,101	255,256	1,160,382
80th Avenue at Timber Drive Traffic Signals (Ph II & III)		1,500,000				1,500,000
Frankfort LaPorte Roadway Expansion w/bike path	900,000					900,000
Laporte Rd connection (Engineering and ROW)	300,000					300,000
Fiber Extension from Public Works to Fire Station	200,000					200,000
<b>Total - Street Projects</b>	<b>7,319,146</b>	<b>1,889,327</b>	<b>405,417</b>	<b>418,101</b>	<b>430,256</b>	<b>10,462,247</b>
<b>PUBLIC LANDSCAPE PROJECTS</b>						
183rd Street Sprinklers and Landscape Phase 1	306,800					306,800
183th Street Sprinklers and Landscape Phase 2		294,000				294,000
183th Street Sprinklers and Landscape Phase 3			339,900			339,900
Median Landscape Replacement-LaGrange, 171st, 163rd	15,000	10,000	10,000	10,000	10,000	55,000
Tree Inventory	45,000					45,000
Planter replacement	5,000			5,000		10,000
Streetscape Improvements	500,000	500,000	500,000	500,000	500,000	2,500,000
Harlem Ave Median-Phase 1 Irrigation	320,000					320,000
Harlem Ave Median-Phase 1 Landscape Improvements		130,000				130,000
167th Median Sprinklers & plant replacement			185,000			185,000
<b>Total - Public Landscape Projects</b>	<b>1,191,800</b>	<b>934,000</b>	<b>1,034,900</b>	<b>515,000</b>	<b>510,000</b>	<b>4,185,700</b>
<b>FLOOD CONTROL PROJECTS:</b>						
Miscellaneous Pond restoration TBD				200,000	150,000	350,000
Settler West Restoration	30,000					30,000
Settlers East Restoration	20,000					20,000
Cherry Hill/Creekside Ditch		91,000				91,000
80th Ave Trainstation south basin	38,500					38,500
Mansfield Pond				10,000		10,000
Radcliff Pond Shoreline Restoration				11,000		11,000
Restore Village Hall Wetland/ Install boardwalk Phase 1	560,000					560,000
Restore Village Hall Wetland/ Install boardwalk Phase 2		578,000				578,000
Restore Village Hall Wetland/ Install boardwalk Phase 3			596,000			596,000
Kimberly Heights Drainage (Survey,Design & Construction)	250,000	250,000	250,000			750,000
Residential Drainage Assistance Program	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total - Flood Control Projects</b>	<b>948,500</b>	<b>969,000</b>	<b>896,000</b>	<b>271,000</b>	<b>200,000</b>	<b>3,284,500</b>

### Electrical Department

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
Replace Electrical Department Ford E350 Van (Unit 62E)	40,000					40,000
Replace Electrical Department Ford F250 Truck (Unit 60E)	50,000					50,000
Replace Electrical Department Ford F350 Truck (Unit 64E)		50,000				50,000
LED Street Lighting Replacement - Phase 5 thru 8	430,000	430,000	430,000			1,290,000
LED Street Lighting Replacement - Odyssey Golf Club Phases 1 thru 3	525,000					525,000
Pickup Truck	40,000	42,000				82,000
Trailer Replacement	15,000					15,000
Enclosed Storage Trailer for Events	15,000					15,000
Safety Attenuator	35,000					35,000
45' Aerial Truck Replacement (30E)				155,000		155,000
Administrative Vehicle	39,000					39,000
Replace Street Light Controller Cabinet (Various Locations)	7,000	7,000	7,000	7,000	7,000	35,000
<b>Total - Electrical Dept.</b>	<b>1,196,000</b>	<b>529,000</b>	<b>437,000</b>	<b>162,000</b>	<b>7,000</b>	<b>2,331,000</b>

### Municipal Building Department

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
Paint Walls & Flooring Replacement At Various Facilities	60,000		20,000		20,000	100,000
Lobby TV's/Digital Signage-4 more locations (2 at VH done)	20,000					20,000
Replace Water Fountains to bottle filler various locations	20,000					20,000
HVAC Air Duct Cleaning	25,000		25,000		25,000	75,000
<b>Facilities - Village Hall</b>						
Village Hall - South Lot			60,000			60,000
Village Hall - North Lot			65,000			65,000
Renovate Village Hall Lunchroom	25,000					25,000
Replace VH Lobby & Restrooms Ceramic/porcelain flooring	80,000					80,000
Village Hall Multipurpose Countertop Renovation	12,000					12,000
Replace Village Hall (Kallsen Center) Chairs	25,000					25,000
Council Chambers seating, flooring, lighting, and ceiling Renovation	60,000					60,000
Replace Village Hall Entry Plaza Retaining Walls/Pathwalks Conceptual Plan:	20,000					20,000
<b>Facilities - Fire Department</b>						
Carryover Fire Training Parking Lot	526,165					526,165
Resurface Fire Station #4 Parking Lot	30,000					30,000
Resurface Fire Training Parking Lot (South Portion)			114,250			114,250
Resurface Fire Training Parking Lot (Middle/East Portion)			68,050			68,050
Fire Station #2 - 167th & Parliament				85,000		85,000
Fire Station #3 - 175th and 92nd Ave				50,000		50,000
Paint Fire Station 48 & 49 Garage Doors	6,000					6,000
Fire Station 48 Roof Replacement	95,000	60,000				155,000
Fire Department Training Facility Roof Replacement	10,000					10,000
<b>Facilities - Public Works</b>						
PW Garage PCC Driveway/Sidewalk Replacements	25,000					25,000
Public Safety Equipment Move	700,000					700,000
Public Works Foreman's Office Renovation	60,000					60,000
Public Works Garage Roof Replacement Maint/Repairs	180,000					180,000
Request Architectural Services/Public Works Garage Conceptual Expansion	10,000					10,000
Replace Vehicle Fueling Card Reader Software	30,000					30,000
Public Works Garage		10,000,000				10,000,000
<b>Facilities - Public Works (Water/Sewer Fund)</b>						
Completely reconstruct Pump Station #1 Parking Lot	175,000					175,000
Resurface Pump House # 2 Parking Lot (183/Ridgeland)	58,000					58,000
Post #5 (Pump House) Roof Replacement	13,000					13,000
Post #2 (Pumping Station) Roof Replacement	57,000					57,000
<b>Facilities - Public Safety</b>						
Public Safety Equipment Move	530,070					530,070
Public Safety - Architectural & Engineering	40,000					40,000
Public Safety Server Room - IT Design Study	133,000					133,000
Public Safety Communications Equipment Move	219,000					219,000
Public Safety - Kitchen Renovation	25,000					25,000
Resurface Public Safety Building Parking Lot		130,000				130,000
Public Safety Building - Fire Station Drives	20,000					20,000
Public Safety Building/Senior Community Center Renovation	30,000					30,000
<b>Facilities - Police Department</b>						
Shooting Range Renovation	218,000					218,000
Resurface Police Department Parking Lot					250,000	250,000
3M Ballistic Film For Police Department Windows	40,000					40,000
Paint Floors in Cells and Sally Port	42,000					42,000
Police Station Front Desk/Records Area Remodel	50,000					50,000
Resurface Police Department Parking Lot		250,000				250,000
Police Shooting Range Roof Replacement	30,000					30,000
Police Department Roof Replacement			350,000			350,000
<b>Facilities - Other</b>						
Irrigation System Repairs/Controller Upgrades	30,000					30,000
3 New Flagpoles for Convention Center	130,000					130,000

**Train Stations**

OPA/80th Ave. Kiss & Ride Permeable Pavers Recondition	50,000	50,000
80th Ave. Train Station – Warming Shelter Exterior Lights Replacement	150,000	150,000

**Total - Municipal Building Department**

<b>4,059,235</b>	<b>10,440,000</b>	<b>702,300</b>	<b>135,000</b>	<b>295,000</b>	<b>15,631,535</b>
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**Community Development Department**

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
Sedan		35,000				35,000
Fuel Efficient Vehicle	26,000		35,000	35,000	35,000	131,000
SUV					35,000	35,000
Comprehensive Plan Update	120,000					120,000
Zoning Ordinance Revision	125,000					125,000
Iplan Table	16,000					16,000
<b>Total - Community Development Dept</b>	<b>287,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>70,000</b>	<b>462,000</b>

**Marketing Department**

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
Wayfinding sign fabrication	1,199,154	250,000				1,449,154
Signage for Rebranding OPA Metra Station	30,000					30,000
Trolley for Visitor/Resident Transportation	185,000					185,000
Start up costs for Harmony Square	100,000					100,000
Downtown public wifi and cameras	50,000					50,000
Branded mobile visitor information centers	35,000					35,000
Pedestrian walkway from music theater to 191st/OPA		250,000				250,000
Design pedestrian overpass at Harlem Ave		750,000				750,000
Tourism funding analysis	35,000					35,000
<b>Total - Marketing Department</b>	<b>1,634,154</b>	<b>1,250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,884,154</b>

**Village Bus**

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
Replace Village Bus			110,000			110,000
<b>Total - Village Bus</b>	<b>0</b>	<b>0</b>	<b>110,000</b>	<b>0</b>	<b>0</b>	<b>110,000</b>

**Integrated Department Initiatives**

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
Intersection Cameras (LPR)	181,907					181,907
Public Safety Equipment Move	530,070					530,070
Public Safety Communication Equip	219,000					219,000
	749,070	0	0	0	0	749,070
<b>Communications Infrastructure Master Plan</b>						
Police Dept Radio System Simulcast - Phase 2	248,000					248,000
Consulting, Design, Project Mgt & Technology Maintenance	95,000	95,000	85,000			275,000
Technology Equipment and Services	90,000	350,000				440,000
Upgrade Aged Microwave Paths	48,000					48,000
Replace Outdated PW Base & Receivers	51,000					51,000
Network, Technology & Equipment Upgrades	496,000					496,000
Contracted Services	185,000	195,000	195,000			575,000
P25 Radio System Replacement			1,450,000			1,450,000
	1,213,000	640,000	1,730,000	0	0	3,583,000
<b>Total - Integrated Department Initiatives</b>	<b>2,143,977</b>	<b>640,000</b>	<b>1,730,000</b>	<b>0</b>	<b>0</b>	<b>4,513,977</b>

**Fire Alarm Fund**

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
Replace 2015 Ford F150	40,000					40,000
<b>Total - Fire Alarm Fund</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>

**Legacy TIF Fund**

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
Drainage Improvements		1,000,000				1,000,000
<b>Total - Legacy TIF Fund</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>

**State Campus TIF**

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
Public Improvements/ Economic Assistance	1,000,000	1,000,000				2,000,000
<b>Total - State Campus TIF Fund</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>

**New Bremen TIF**

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
HARMONY SQUARE DEVELOPMENT						
Underground Utilities- Plaza Area	1,447,000					1,447,000
Underground Utilities- Plaza Area	265,600					265,600
Harmony Square Development	6,808,950					6,808,950
Harmony Square Engineering/Professional Architects	360,000					360,000
Streetscape Plaza Side - North, 173rd & 67th	414,000					414,000
Streetscape Plaza Side - North, 173rd & 67th	200,000					200,000

Ice Rink Purchases	131,400					131,400
Paver Street - 173rd Street from OPA to 67th Court	900,000					900,000
New "Festival" Street connecting 67th Court & North Street	600,000					600,000
Potential Relocation of Sanitary Swr near Harmony Square	50,000					50,000
<b>Total - New Bremen TIF Fund</b>	<b>11,176,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,176,950</b>

#### Water / Sewer Fund

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
<b>EQUIPMENT</b>						
Administration Vehicle		40,000				40,000
6 Wheel Dump					185,000	185,000
1 Ton Dump Truck	78,000				82,000	160,000
Backhoe		140,700	160,000			300,700
Trailer			18,000		19,500	37,500
Unit 18 Van	30,000					30,000
Unit 84 Van		30,000				30,000
Unit 88 SUV	30,000					30,000
Camera Van/Truck			200,000			200,000
Water Main & Sanitary Projects to be Engineered	350,000	350,000	375,000	375,000	375,000	1,825,000
Water Service Truck				200,700		200,700
Pickup Truck	44,000	46,000	46,000		48,000	184,000
Service Truck Unit 85			60,000			60,000
Sewer Jet	375,000					375,000
	907,000	606,700	859,000	575,700	709,500	3,657,900
<b>WATERMAIN REPLACEMENT</b>						
Watermain Replacement- multiple locations	1,200,000	1,200,000	1,300,000	1,450,000	1,450,000	6,600,000
Watermain Replacement 67th ct, 175th to 174th	246,000					246,000
	1,446,000	1,200,000	1,300,000	1,450,000	1,450,000	6,846,000
<b>RESERVOIRS</b>						
Reservoir Rehabilitation Program						
Paint Elevated Tank-Exterior, Interior & Logo	1,030,000					1,030,000
Paint and Rehabilitate Post 1 West Reservoir					825,000	825,000
	1,030,000	0	0	0	825,000	1,855,000
<b>SANITARY</b>						
<b>Sanitary Sewer/Forcemain Replacement</b>						
Replace undersized sanitary sewer on Elm Lane			90,000			90,000
Replace undersized sanitary sewer on Hickory			40,000			40,000
Line sanitary sewer through forest		350,000				350,000
Install 8" sanitary sewer	300,000					300,000
	300,000	350,000	130,000	0	0	780,000
<b>Lift Stations</b>						
LaPorte Rd Lift Station(Post 17)Canopy/Structure/Control Panel		440,000				440,000
Post 13 Canopy/Structure & Control Panel	430,000					430,000
Ozark Lift Station Control Panel/Generator					300,000	300,000
	430,000	440,000	0	0	300,000	1,170,000
<b>Inflow/Infiltration Control Program (IICP)</b>						
IICP Program	325,000	325,000	325,000	325,000	325,000	1,625,000
	325,000	325,000	325,000	325,000	325,000	1,625,000
<b>Miscellaneous</b>						
Post 2 Master Meter Change Out		40,000				40,000
	0	40,000	0	0	0	40,000
<b>Personnel</b>						
Maintenance Technician	93,000	93,000	93,000			279,000
	93,000	93,000	93,000	0	0	279,000
	<b>4,531,000</b>	<b>3,054,700</b>	<b>2,707,000</b>	<b>2,350,700</b>	<b>3,609,500</b>	<b>16,252,900</b>

#### Commuter Parking Lot Fund

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Totals
Electronic Commuter Parking Lot Pay System	160,000					160,000
Resurface OPA Metra Parking Lot (South Street)			200,000			200,000
OPA Metra Lot - North Street (West Half)		75,000				75,000
Ed & Joe's Consolidated Lot		20,000				20,000
Municipal Parking Lot (OPA and 172nd St)	25,000					25,000
80th Avenue Metra Lot - South of Timber Drive	45,000					45,000
80th Avenue Metra Lot - North of Timber Drive (East Half)				250,000		250,000
80th Avenue Metra Lot - North of Timber Drive (West Half)	150,000					150,000
80th Avenue Metra Lot - North of Tracks (East Half)		175,000				175,000
80th Avenue Metra Lot - North of Tracks (West Half)	175,000					175,000
Hickory Street Metra Lot			70,000			70,000
<b>Total - Commuter Parking Lot Fund</b>	<b>555,000</b>	<b>270,000</b>	<b>270,000</b>	<b>250,000</b>	<b>0</b>	<b>1,345,000</b>

# CAPITAL IMPROVEMENT AND REPLACEMENT FUND

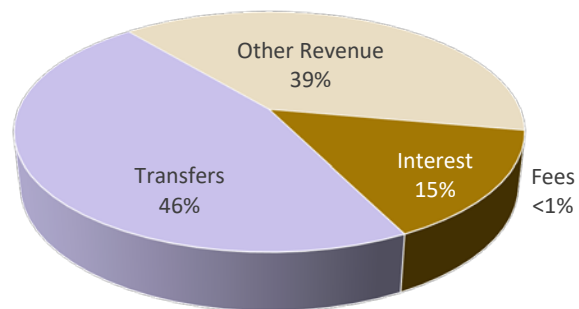
The Capital Improvement and Replacement fund tracks monies that have been set aside for fixed asset acquisitions and major capital projects not otherwise accounted for in other capital projects or enterprise funds.

It is a long established practice of the Village to make a year end cash transfer from the General Fund to the Capital Improvement and Replacement Fund in excess of a predetermined balance. The desired balance of the General Fund is determined in consideration of a number of factors as established in the Village's Fiscal Policies Manual. The funds transferred to the Capital Improvement and Replacement Fund are used to finance capital expenditures in subsequent fiscal years. This process provides the Village with greater fiscal control over operating budgets and expenditures, plan for future capital expenditures, as well as minimizing the need for recurring debt financing. This policy also minimizes the impact of unexpected restrictions of the revenue stream on current capital acquisitions and replacements that may occur during a fiscal year.

## 2022 Capital Improvement and Replacement Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Fees	\$ 27,954	\$ 5,119	\$ 5,000	\$ 35,948	\$ 238	-95.24%
License/Permits						0.00%
Fines/Forfeitures						0.00%
Interest	\$ 416,253	\$ 500,608	\$ 350,000	\$ 310,000	\$ 300,000	-14.29%
Transfers	6,180,162	8,823,883	1,110,000	481,402	940,000	-15.32%
Other Revenue	492,768	142,620	703,000	194,175	788,000	12.09%
<b>Total</b>	<b>\$ 7,117,137</b>	<b>\$ 9,472,230</b>	<b>\$ 2,168,000</b>	<b>\$ 1,021,525</b>	<b>\$ 2,028,238</b>	<b>-6.45%</b>

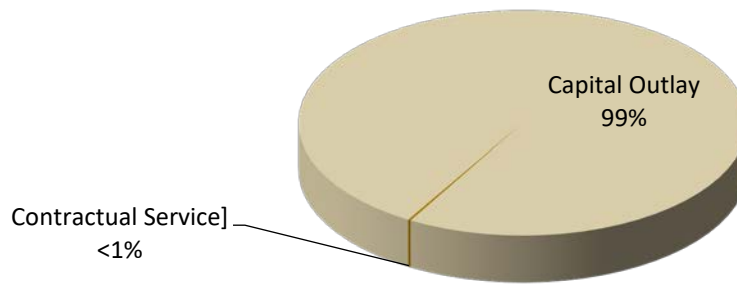
### Capital Improvement and Replacement Revenue Summary



## 2022 Capital Improvement and Replacement Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	-	32,500	25,000	-	63,700	154.80%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	4,704,831	5,542,548	28,584,039	2,366,253	33,140,861	15.94%
<b>Total</b>	<b>\$ 4,704,831</b>	<b>\$ 5,575,048</b>	<b>\$ 28,609,039</b>	<b>\$ 2,366,253</b>	<b>\$ 33,204,561</b>	<b>16.06%</b>

### Capital Improvement and Replacement Expenditure Summary



## 2022 Capital Improvement and Replacement Fund Budget

### Capital Improvement and Replacement Fund Revenue 30-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
43310	EMERGENCY NOTIFICATION IMPACT FEES	\$ 465	\$ 330	\$ -	\$ 450	\$ -	0.00%
43312	BRIDGE IMPACT FEES	11,250	-	-	-	-	0.00%
43315	PERIPHERAL ROADS IMPACT FEES	5,339	4,789	5,000	6,878	238	-95.24%
43316	SIDEWALKS IMPACT/IN LIEU FEES	-	-	-	28,620	-	0.00%
43320	STREET LIGHTING IMPACT FEES	10,900	-	-	-	-	0.00%
45599	MISCELLANEOUS GRANTS	388,337	74,972	703,000	80,000	788,000	12.09%
54030	AUCTION PROCEEDS	464	13,314	-	6,675	-	0.00%
54035	SALE OF PROPERTY	120,000	21,500	-	-	-	0.00%
54999	MISCELLANEOUS REVENUE	(16,033)	32,834	-	107,500	-	0.00%
65700	INTEREST - INVEST POOL	416,253	500,608	350,000	310,000	300,000	-14.29%
69001	TRANSFER FROM GENERAL	4,533,146	8,823,883	860,000	481,402	690,000	-19.77%
69012	TRANSFER FROM HOTEL/MOTEL TAX	-	-	250,000	-	250,000	0.00%
69020	TRANSFER FROM STATE CAMPUS TIF	6,500	-	-	-	-	0.00%
69083	TRANSFER FROM MAINSTREET	1,640,516	-	-	-	-	0.00%
							0.00%
	<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>\$ 7,117,137</b>	<b>\$ 9,472,230</b>	<b>\$ 2,168,000</b>	<b>\$ 1,021,525</b>	<b>\$ 2,028,238</b>	<b>-6.45%</b>

**Capital Improvement and Replacement Fund Expenditures 30-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARY RESERVE	\$ -	\$ -	\$ 2,032,000	\$ -	\$ 2,049,500	0.86%
72140	TRAINING	34,500	-	-	-	-	0.00%
72145	CANINE TEAM	-	-	25,000	-	25,000	0.00%
72155	FD TRAINING	27,421	-	-	-	-	0.00%
72310	DOWNTOWN MASTER PLAN	7,374	-	-	-	-	0.00%
72345	MICROFILM/DIGITAL IMAGING	13,994	1,944	23,310	-	-	-100.00%
72420	INSURANCE RESERVE	-	-	744,730	-	751,140	0.86%
72520	PROTECTIVE COATING--TRAIN STATION	-	19,885	-	-	-	0.00%
72650	COMPUTER PROGRAMMING	32,867	10,317	47,986	-	47,986	0.00%
72841	ARCHITECTURAL SERVICES	-	-	86,978	-	-	-100.00%
72872	SECURITY STUDY	-	-	35,000	-	35,000	0.00%
72873	SPACE NEEDS STUDY	-	-	20,000	-	-	-100.00%
72881	LANDSCAPE MAINT HARLEM	-	-	-	-	38,700	100.00%
72945	STRATEGIC PLANNING	-	32,500	-	-	-	0.00%
72987	BRANDING	39,128	22,569	729,154	-	729,154	0.00%
73570	ELECTRICAL SUPPLIES	28,900	-	-	-	-	0.00%
73681	RETENTION POND MAINTENCE	32,449	346,374	308,488	250,000	61,000	-80.23%
73770	CONCRETE & MASONARY	16,885	-	-	-	-	0.00%
73830	SIGNS & SIGN MATERIALS	-	-	115,950	-	40,000	-65.50%
74014	INVESTIGATIONS EQUIPMENT	3,862	-	23,250	23,250	-	-100.00%
74025	DRONES	-	17,645	-	-	-	0.00%
74032	EXERCISE EQUIPMENT	-	-	-	-	5,000	100.00%
74106	TRAIN STATION EQUIPMENT/FIXTURES	61,302	26,839	-	-	-	0.00%
74107	REFRIGERATOR	2,360	-	-	-	-	0.00%
74108	TV/DVR	-	-	12,000	12,000	6,555	-45.38%
74110	FURNITURE	27,757	-	-	3,200	43,700	100.00%
74111	MULTIMEDIA EQUIPMENT	186,774	-	20,000	-	20,000	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
74120	EVENTS EQUIPMENT/DECOR	18,002	-	40,000	-	40,000	0.00%
74124	INFORMATION TECH PROJECTS	-	18,876	70,000	40,000	67,444	-3.65%
74126	COMPUTER/SERVERS	36,534	225,035	217,000	20,000	156,000	-28.11%
74127	PHOTOCOPY MACHINE	62,288	-	-	-	-	0.00%
74128	COMPUTER EQUIPMENT	156,031	62,502	122,207	15,000	15,744	-87.12%
74129	CISCO ISE DEVICES & LICENSES	-	62,557	-	-	-	0.00%
74131	CASH REGISTER	9,004	-	-	-	-	0.00%
74132	READER/PRINTER	-	-	70,000	-	120,000	71.43%
74133	LASER PRINTER	-	41,012	50,000	21,000	24,890	-50.22%
74137	LAPTOP COMPUTERS	-	48,656	117,344	-	179,251	52.76%
74139	ELECTRONIC TIMEKEEPING	2,410	10,219	58,000	11,560	42,920	-26.00%
74142	FIRST AID KITS/AED	5,757	13,103	-	-	-	0.00%
74149	PORTABLE RADIOS	-	10,600	-	-	-	0.00%
74150	RADIO & COMMUNICA EQUIP	-	45,893	-	-	-	0.00%
74156	911 ENHANCEMENT	-	-	-	-	12,000	100.00%
74158	PHONE SYSTEM	467,677	-	-	-	-	0.00%
74159	COMPUTER SOFTWARE	62,409	4,284	288,040	15,900	103,920	-63.92%
74160	BLDG DEPT SOFTWARE	50,000	41,500	100,000	29,000	111,000	11.00%
74166	PHONES/RADIOS	1,190	-	-	-	-	0.00%
74167	FINANCE SOFTWARE	-	-	1,431,165	26,000	1,405,701	-1.78%
74168	FD SOFTWARE	-	-	-	-	125,000	100.00%
74183	FD TOOLS/EQUIPMENT	-	-	16,460	14,000	-	-100.00%
74190	EMERGENCY NOTIFICATION	89,026	58,667	116,000	-	126,000	8.62%
74220	POLICE DEPT VEHICLES	332,561	223,814	353,100	2,730	468,000	32.54%
74222	ADMIN VEHICLES	-	33,547	-	-	-	0.00%
74223	FIRE DEPT VEHICLES	-	56,387	-	-	-	0.00%
74224	PW VEHICLES	-	-	39,500	-	81,500	106.33%
74225	VAN/BUS	71,712	44,093	75,000	75,000	-	-100.00%
74230	TRUCKS	-	-	202,000	-	615,000	204.46%
74232	PICK UP TRUCK	72,286	73,861	93,900	44,900	93,900	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
74234	AERIAL LIFT TRUCK	-	287,964	-	-	120,000	100.00%
74236	UTILITY VEHICLE	-	15,549	-	-	-	0.00%
74261	FRONTEND LOADER	-	125,281	149,000	-	175,000	17.45%
74264	ASPHALT ROLLER	12,199	-	-	-	-	0.00%
74265	TRAILER	-	-	36,500	-	30,500	-16.44%
74269	AERIAL LADDER REPLACE	5,199	-	-	-	700,000	100.00%
74321	STREET SWEEPER	284,630	-	-	-	-	0.00%
74336	BORING MACHINE	-	-	250,000	195,000	-	-100.00%
74418	PRESSURE WASH/SAND BLAST	-	-	100,000	-	65,000	-35.00%
74421	CHLORIDE DISP TANK	-	27,157	13,344	-	-	-100.00%
74449	PW EQUIPMENT	31,479	-	17,000	-	17,000	0.00%
74451	PAYLOAD MEASURING SYSTEM	-	-	26,000	-	26,000	0.00%
74603	P D CAMERAS	58,567	12,796	28,000	6,500	56,000	100.00%
74604	CAMERA	55,015	132,142	232,093	176,000	334,593	44.16%
74614	AIRPACK MASKS	23,268	-	-	-	-	0.00%
74615	FD AIRPAKS	-	-	500,000	-	500,000	0.00%
74621	ARROW BOARD	-	-	72,500	16,520	51,500	-28.97%
74626	RIOT GEAR	-	-	30,000	-	30,000	0.00%
74628	STUN GUNS	-	11,940	3,600	-	-	-100.00%
75003	TILE/FLOOR FINISH	-	-	-	-	26,500	100.00%
75004	HVAC EQUIPMENT	19,697	295,619	156,920	36,475	294,000	87.36%
75103	ROOF REPAIR	10,491	1,925	180,000	-	180,000	0.00%
75108	GARAGE DOORS	-	-	100,000	-	-	-100.00%
75112	PUBLIC SAFETY REMODEL	11,600	-	-	-	856,048	100.00%
75115	SHOOTING RANGE IMPROVE	-	4,973	193,000	-	15,500	-91.97%
75123	SIDEWALK REPL - MUNI BLG	19,850	-	-	-	-	0.00%
75125	GARAGE	32,782	-	-	-	-	0.00%
75128	VILLAGE HALL REMODEL/IMPROVEMENTS	38,853	-	120,000	-	120,000	0.00%
75200	SIDEWALK PROGRAM	164,894	238,391	-	50,771	-	0.00%
75420	PD STATION IMPROVEMENTS/UPGRADES	-	33,223	52,000	-	42,000	-19.23%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
75421	ROADWATCH PROGRAM	-	-	10,000	9,160	10,000	0.00%
75500	STREET LIGHTING	318,657	350,307	510,000	460,000	400,000	-21.57%
75502	SECURITY SYSTEMS	-	7,700	42,800	-	4,000	-90.65%
75505	FIBER OPTIC CABLING	-	-	18,000	-	-	-100.00%
75610	STREETSCAPE IMPROVEMENTS	45,222	-	582,500	-	582,500	0.00%
75615	FENCING	129,338	-	-	-	-	0.00%
75800	PARKING LOT CONSTRUCTION	16,390	77,261	-	-	-	0.00%
75801	PARKING LOT REPAIR	26,523	114,205	898,165	138,000	780,605	-13.09%
75805	PERIPHERAL ROADS	-	-	764,755	63,000	715,140	-6.49%
75806	CONTRACT ROADWAY IMPROV	229,998	234,318	280,000	110,000	180,000	-35.71%
75810	80TH AVE BRIDGE REBUILD (WILL CTY)	-	3,583	299,000	20,000	2,301,810	669.84%
75812	COMMUNICATION INFRASTRUCTURE PLAN	187,938	250,885	1,380,300	400,000	389,500	-71.78%
75905	DOWNTOWN PLAZA IMPROVEMENTS	162,025	278,766	8,550,000	-	8,845,360	3.45%
75906	PROPERTY ACQUISITION	-	-	5,084,000	-	7,500,000	47.52%
75907	MUNICIPAL BUILDING IMPROVEMENTS	-	4,566	86,000	-	75,000	-12.79%
75909	TRAIN STATION IMPROVEMENTS	-	-	100,000	-	50,000	-50.00%
76000	MAJOR CAP IMPROVEMENTS	71,081	-	-	-	-	0.00%
98006	TRANSFER TO LOCAL ROADS	-	1,445,098	-	-	-	0.00%
98008	TRANSFER TO ODYSSEY STREET MT	735,226	775	-	-	-	0.00%
98065	TRANSFER TO STORM WATER MGMT	61,449	67,945	60,000	81,287	90,000	50.00%
	<b>Total Capital Improvement Fund</b>	<b>\$ 4,704,831</b>	<b>\$ 5,575,048</b>	<b>\$ 28,609,039</b>	<b>\$ 2,366,253</b>	<b>\$ 33,204,561</b>	<b>16.06%</b>

# SURTAX CAPITAL PROJECTS FUND

The Village Board has earmarked a pro-rated share of its State income tax (also known as the Local Government Distributive Fund, or LGDF) receipts be set aside in a special capital projects fund since 1989, when a temporary income tax increase had been imposed (subsequently made permanent). The General Fund budgets have utilized only the portion of the income tax receipts based on the pre-1989 LGDF formula to support general operations. Both the effects of the 20% income tax increase imposed in 1989 and the subsequent changes in the distributive share of income taxes in 1995 have been split off from the monthly income tax distributions. Collectively, these changes increased the local income tax distributions by 30.58% over what the Village would have received prior to the 1989 income tax increase without consideration of economic factors or changes in population.

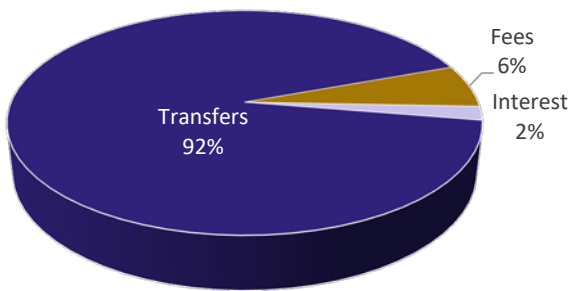
Even though the State has since increased income tax rates, municipalities and counties continue to only share in 10% of the tax at the pre-2011 rates. Accordingly, the Village's surtax calculation of 30.58% of the total income tax distributions remains unaffected by the most recent changes in income tax rates.

This "Surtax" portion (30.58% of the income tax) of the monthly distributions is segregated and separately reflected in our financial records. These funds are transferred annually from the General Fund and set aside in this separate capital fund established to support larger "brick and mortar" type capital projects and providing for a portion of debt service on outstanding bonds (issued to fund larger capital projects). See also comments under Income Tax within the General Fund section of this budget document regarding the impact to this allocation should legislative changes occur to the LGDF Income Tax distributions.

## 2022 Surtax Capital Projects Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Fees	\$ 228,387	\$ 252,530	\$ 125,000	\$ 4,353	\$ 125,000	0.00%
Interest	122,682	131,427	90,000	46,000	40,000	-55.56%
Other Revenue	240,880	280,284	280,000	455,249	-	-100.00%
Transfers	2,712,121	1,879,360	1,920,000	1,762,000	1,862,000	-3.02%
<b>Total</b>	<b>\$ 3,304,070</b>	<b>\$ 2,543,601</b>	<b>\$ 2,415,000</b>	<b>\$ 2,267,602</b>	<b>\$ 2,027,000</b>	<b>-16.07%</b>

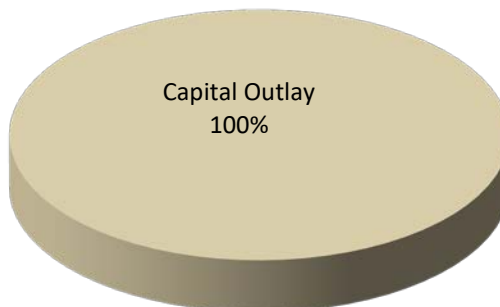
### Surtax Capital Project Revenue Summary



## 2022 Surtax Capital Projects Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	-	-	-	-	-	0.00%
Commodities	-	-	-	1,200	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	2,329,234	6,491,148	6,244,480	2,344,506	3,082,699	-50.63%
<b>Total</b>	<b>\$ 2,329,234</b>	<b>\$ 6,491,148</b>	<b>\$ 6,244,480</b>	<b>\$ 2,345,706</b>	<b>\$ 3,082,699</b>	<b>-50.63%</b>

### Surtax Capital Projects Expenditure Summary



## 2022 Surtax Capital Projects Fund Budget

### Surtax Capital Projects Fund Revenue 33-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
43335	FIRE DEPARTMENT IMPACT FEES	\$ 288	\$ 3,529	\$ -	\$ 4,353	\$ -	0.00%
45599	MISCELLANEOUS GRANTS	239,830	276,684	280,000	270,696	-	-100.00%
45765	AMBULANCE CONTRACT COLLECTIONS OVERAGE	228,099	249,001	125,000	-	125,000	0.00%
45999	MISCELLANEOUS INCOME	-	-	-	180,703	-	0.00%
54200	DONATIONS - VETERANS MEMORIALS	1,050	3,600	-	3,850	-	0.00%
65700	INTEREST - I/P	122,682	131,427	90,000	46,000	40,000	-55.56%
69001	TRANSFER FROM GENERAL FD	1,683,501	1,879,360	1,820,000	1,762,000	1,762,000	-3.19%
69020	TRANSFER FROM STATE CAMPUS TIF	-	-	100,000	-	100,000	0.00%
69084	TRANSFER FROM ESCROW	1,028,620	-	-	-	-	0.00%
	<b>TOTAL SURTAX CAPITAL PROJECTS FUND</b>	<b>\$ 3,304,070</b>	<b>\$ 2,543,601</b>	<b>\$ 2,415,000</b>	<b>\$ 2,267,602</b>	<b>\$ 2,027,000</b>	<b>-16.07%</b>

**Surtax Capital Projects Fund Expenditures 33-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
75125	STATION AREA IMPROVEMENT	\$ -	\$ -	\$ 39,600	\$ -	\$ -	-100.00%
75126	TRAIN STATION CONSTRUCTION	181,604	129,805	1,002,205	890,000	-	-100.00%
75205	BIKE PATH	910	231,719	280,000	500	280,000	0.00%
75610	LANDSCAPE ENHANCEMENTS	3,433	1,252	2,000	1,200	-	-100.00%
75612	VETERANS MEMORIALS	-	-	-	1,200	-	0.00%
75630	EAB TREE REMOVAL/REPLACEMENT	60,460	43,441	-	-	-	0.00%
75806	CONTRACT ROADWAY IMPROVEMENTS	855,763	207,717	230,000	-	150,000	-34.78%
75901	HISTORIC SITE ACQUISITION	-	-	100,000	-	100,000	0.00%
75907	FIRE STATION RESERVE	414,944	4,680,960	1,089,449	750,000	131,321	-87.95%
75908	MUNICIPAL BLDG. RESERVE	-	-	1,734,420	-	1,750,030	0.90%
96140	2010 GO/2013 REF DEBT SERVICE	407,906	410,049	413,906	413,906	417,248	0.81%
98006	TRANSFER TO LOCAL ROADS FUND	-	376,553	1,100,000	36,000	-	-100.00%
98038	TRANSFER TO LIBRARY BOND FUND	150,000	150,000	-	-	-	0.00%
98040	DEBT SERVICE 2002 GO REFUNDING	148,676	152,714	-	-	-	0.00%
98043	DEBT SERVICE 2003 GO (LIBRARY)	105,538	106,938	150,000	150,000	150,000	0.00%
98045	DEBT SERVICE 2009 GO REFUNDING	-	-	102,900	102,900	104,100	1.17%
	<b>Total Surtax Capital Projects Fund</b>	<b>\$ 2,329,234</b>	<b>\$ 6,491,148</b>	<b>\$ 6,244,480</b>	<b>\$ 2,345,706</b>	<b>\$ 3,082,699</b>	<b>-50.63%</b>

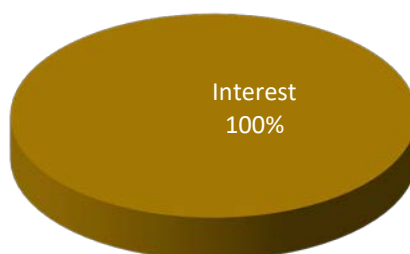
# MUNICIPAL REAL ESTATE FUND

The Village Board established this special capital projects fund in fiscal year 2006 to accept the proceeds from the sale of Village owned real property. The funds accumulated in this fund are earmarked toward the purchase of real property for Village uses.

## 2022 Municipal Real Estate Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Interest	\$ 444	\$ 505	\$ 300	\$ 280	\$ 250	100.00%
Total	\$ 444	\$ 505	\$ 300	\$ 280	\$ 250	100.00%

## Municipal Real Estate Fund Revenues Summary



## 2022 Municipal Real Estate Fund Expenditure Summary

- No expenditures budgeted for FY 2021 in this fund.

**2021 Municipal Real Estate Fund Budget****Municipal Real Estate Fund Revenue 34-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
65700	INTEREST - I/P	\$ 444	\$ 505	\$ 300	\$ 280	\$ 250	-16.67%
	<b>TOTAL MUNICIPAL REAL ESTATE FUND</b>	<b>\$ 444</b>	<b>\$ 505</b>	<b>\$ 300</b>	<b>\$ 280</b>	<b>\$ 250</b>	<b>-16.67%</b>

## DEBT SERVICE FUNDS

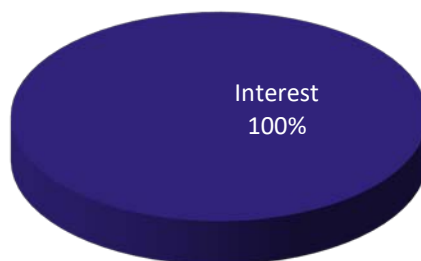
# LIMITED SALES TAX BOND FUND

This special revenue fund tracks monies associated with the payment of debt service for the 1988 series Limited Sales Tax Revenue Bonds which were serially due in annual installments through the original scheduled maturity in November 1999. These bonds were issued to finance certain improvements for a commercial development within Special Service Area Number 3 (The Park Center shopping plaza at the southwest corner of 159th Street and Harlem Avenue). The debt service on these bonds is to be provided solely from a specified increment of sales taxes received by the Village from businesses located in the shopping center. The interest coupons and bonds of this debt issue remain outstanding until sufficient incremental revenues have been generated to retire the series of interest coupons and bonds. The interest coupons and bonds will be retired in serial order based on the original due dates associated with the bond issue. The bonds are not a general obligation of the Village, and retirement of this debt obligation is solely dependent upon the financial performance of the retail businesses within this shopping center and the sales taxes they generate.

## 2022 Limited Sales Tax Bond Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Interest	\$ 195	\$ 222	\$ 150	\$ 120	\$ 100	100.00%
Total	\$ 195	\$ 222	\$ 150	\$ 120	\$ 100	100.00%

## Limited Sales Tax Bond Revenues Summary



## 2022 Limited Sales Tax Bond Fund Expenditure Summary

- No Expenditures budgeted for FY 2021

**2022 Limited Sales Tax Bond Fund Detail Budget****Limited Sales Tax Bond Fund Revenue 21-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
65700	INTEREST - INVEST POOL	\$ 195	\$ 222	\$ 150	\$ 120	\$ 100	-33.33%
	<b>TOTAL LIMITED SALES TAX BONDS</b>	<b>\$ 195</b>	<b>\$ 222</b>	<b>\$ 150</b>	<b>\$ 120</b>	<b>\$ 100</b>	<b>-33.33%</b>

**Limited Sales Tax Bond Fund Expenditure 21-00-000**

- N/A

# SPECIAL SERVICE AREA (SSA) #3

## UNLIMITED AD-VALOREM TAX BOND

### FUND

This special revenue fund was established in 1988 in connection with the creation of Special Service Area Number 3 (SSA#3) in the Village of Tinley Park. This SSA encompasses the shopping plaza known as Park Center at the southwest corner of 159th Street and Harlem Avenue.

A Special Service Area allows the Village to pay costs or perform services that would normally be the responsibility of the property owners within the SSA to provide. The Village is reimbursed (paid) for such costs and services by a special charge to the property owners usually included as part of the property tax bills within the designated SSA.

The primary financial activity in this fund related to the payment of the debt service on the 1988 series Unlimited Ad-valorem Tax Bonds which were due in annual installments through December 2007. These bonds were issued to finance certain improvements for the Park Center commercial development mentioned above within the special service area. The debt service was provided by an annual real estate tax on all properties within the special service area. The bonds have been retired and the fund contains residual funds that can only be used within the Special Service Area #3.

## 2022 Special Service Area (SSA) #3 Unlimited Ad-Valorem Tax Bond Fund Revenue Summary

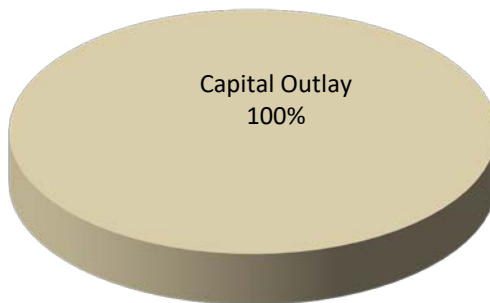
Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Interest	\$ 1,099	\$ 1,249	\$ 750	\$ 700	\$ -	100.00%
<b>Total</b>	<b>\$ 1,099</b>	<b>\$ 1,249</b>	<b>\$ 750</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>100.00%</b>

- No Revenue Budgeted in FY 22

## 2022 Special Service Area (SSA) #3 Unlimited Ad-Valorem Tax Bond Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	81,982	-	81,882	-0.12%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,982</b>	<b>\$ -</b>	<b>\$ 81,882</b>	<b>-0.12%</b>

### SSA #3 Ad-Valorem Tax Bond Expenditure Summary



### 2022 Special Service Area (SSA) #3 Unlimited Ad-Valorem Tax Bond Fund Detail Budget

#### Special Service Area (SSA) #3 Unlimited Ad-Valorem Tax Bond Fund Revenue 22-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
65700	INTEREST - I/P	\$ 1,099	\$ 1,249	\$ 750	\$ 700	\$ -	-100.00%
	<b>TOTAL SPECIAL SERVICE AREA #3</b>	<b>\$ 1,099</b>	<b>\$ 1,249</b>	<b>\$ 750</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>-100.00%</b>

#### Special Service Area (SSA) #3 Unlimited Ad-Valorem Tax Bond Fund Expenditure 22-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
79000	REFUNDS	\$ -	\$ -	\$ 81,982	\$ -	\$ 81,882	-0.12%
	<b>Total SSA #3 Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,982</b>	<b>\$ -</b>	<b>\$ 81,882</b>	<b>-0.12%</b>

# TAX (BOND) STABILIZATION FUND

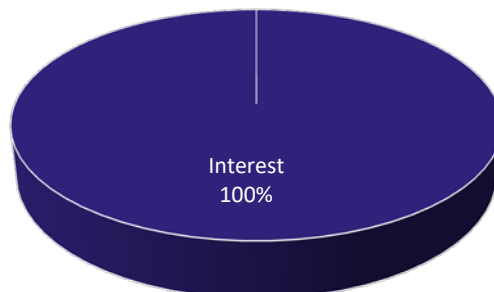
The Village Board initially established this fund in 1983 to set aside financial resources to manage the property tax levy requirements necessary to pay the annual debt service on certain outstanding general obligation bonds of the Village. The debt service schedule existing at that time had several years where the levy requirement would have increased significantly to pay annual interest and principal on that bond issue. This would have resulted in a corresponding increase in Village property taxes to local taxpayers. In order to continue to “normalize” the annual tax levy requirements for debt service, the Village administration continues to regularly sets aside funds to be used to “stabilize” the property tax levy required for bond issue debt service purposes.

Through actively managing its debt and related debt service schedules, the Village has been very successful in achieving its goal of stabilizing its tax levy requirements to support debt service over time and to provide for a portion (or all) of the debt service requirements on some of its general obligation issues from this fund and other sources. In doing so, the property tax levy for the Village’s debt service has been held at no more than \$350,000 for nearly four decades.

## 2022 Tax (Bond) Stabilization Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Interest	41,526	50,298	25,000	28,000	24,000	-4.00%
Other Revenue	-	-	-	-	-	0.00%
Transfers	500,000	500,000	-	-	-	0.00%
<b>Total</b>	<b>\$ 541,526</b>	<b>\$ 550,298</b>	<b>\$ 25,000</b>	<b>\$ 28,000</b>	<b>\$ 24,000</b>	<b>-4.00%</b>

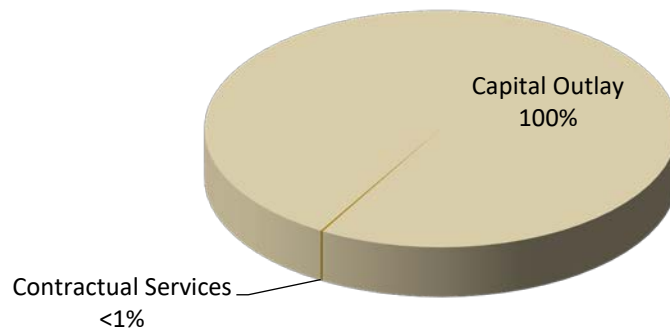
## Tax (Bond) Stabilization Revenue Summary



## 2022 Tax (Bond) Stabilization Fund Expenditure Summary

<b>Expenditure Summary</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Est. Actual</b>	<b>2022 Budget</b>	<b>% Change FY22 - FY21</b>
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	250	250	250	250	250	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	317,728	323,121	297,673	297,673	283,126	-4.89%
<b>Total</b>	<b>\$ 317,978</b>	<b>\$ 323,371</b>	<b>\$ 297,923</b>	<b>\$ 297,923</b>	<b>\$ 283,376</b>	<b>-4.88%</b>

### Tax (Bond) Stabilization Expenditure Summary



## 2022 Tax (Bond) Stabilization Fund Budget

### Tax (Bond) Stabilization Fund Revenue 31-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
65700	INTEREST - INVEST POOL	\$ 41,526	\$ 50,298	\$ 25,000	\$ 28,000	\$ 24,000	-4.00%
69001	TRANSFER FROM GENERAL	500,000	500,000	-	-	-	0.00%
	<b>TOTAL TAX (BOND) STABILIZATION</b>	<b>\$ 541,526</b>	<b>\$ 550,298</b>	<b>\$ 25,000</b>	<b>\$ 28,000</b>	<b>\$ 24,000</b>	<b>-4.00%</b>

### Tax (Bond) Stabilization Fund Expenditurs 31-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
96200	BOND/TRUSTEE/ADMIN FEES	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	0.00%
98040	TRANSFER TO DEBT SERVICE	317,728	323,121	297,673	297,673	283,126	-4.89%
	<b>Total Tax (Bond) Stabilization Fund</b>	<b>\$ 317,978</b>	<b>\$ 323,371</b>	<b>\$ 297,923</b>	<b>\$ 297,923</b>	<b>\$ 283,376</b>	<b>-4.88%</b>

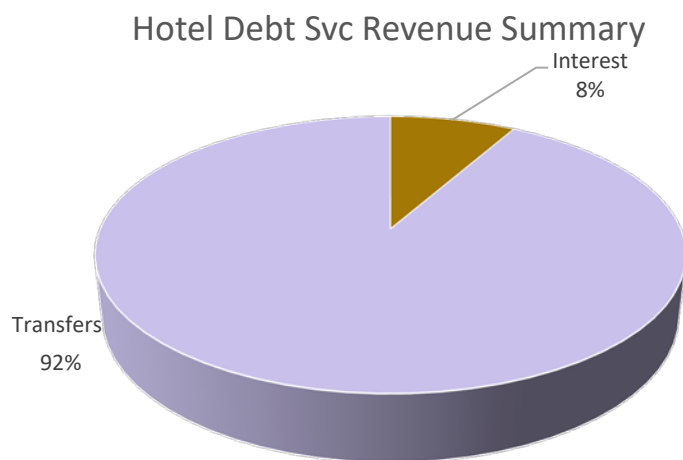
# HOTEL DEBT SERVICE RESERVE FUND

The Village Board increased the local Hotel/Motel Accommodations tax rate by 2 percent effective January 2011 to support the debt service requirements associated with bonds used for the expansion and improvements to the municipally owned Tinley Park Convention Center that extended beyond the life of the Oak Park Avenue Tax Increment Financing District (ended in FY 2019).

Once the current bond issue is retired, the funds will continue to support the capital needs associated with the facility, most likely through a new bond issue.

## 2022 Hotel Debt Service Reserve Fund Revenue Summary

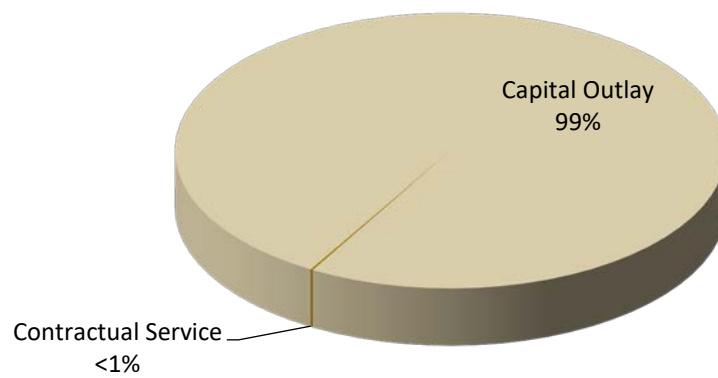
Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Property Taxes	\$ -	\$ 1	\$ -	\$ -	\$ -	0.00%
Interest	38,536	48,515	30,000	25,000	23,000	-23.33%
Transfers	528,300	494,773	514,000	205,000	257,000	-50.00%
<b>Total</b>	<b>\$ 566,836</b>	<b>\$ 543,288</b>	<b>\$ 544,000</b>	<b>\$ 230,000</b>	<b>\$ 280,000</b>	<b>-48.53%</b>



## 2022 Hotel Debt Service Reserve Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	500	500	500	500	500	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	382,740	386,340	386,340	389,460	0.81%
<b>Total</b>	<b>\$ 500</b>	<b>\$ 383,240</b>	<b>\$ 386,840</b>	<b>\$ 386,840</b>	<b>\$ 389,960</b>	<b>0.81%</b>

Hotel Debt Svc Expenditure Summary



## 2022 Hotel Debt Service Reserve Fund Budget

### Hotel Debt Service Reserve Fund Revenue 41-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
65700	INTEREST - I/P	\$ 38,536	\$ 48,515	\$ 30,000	\$ 25,000	\$ 23,000	-23.33%
69012	TRANSFER FROM HOTEL/MOTEL	528,300	494,773	514,000	205,000	257,000	-50.00%
	<b>TOTAL HOTEL TAX DEBT SERVICE RESERVE</b>	<b>\$ 566,836</b>	<b>\$ 543,288</b>	<b>\$ 544,000</b>	<b>\$ 230,000</b>	<b>\$ 280,000</b>	<b>-48.53%</b>

### Hotel Debt Service Reserve Fund Expenditures 41-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
96140	2010 GO/2013 REF DEBT SERVICE	\$ -	\$ -	\$ 386,340	\$ 386,340	\$ 389,460	0.81%
96200	BOND FEES	500	500	500	500	500	0.00%
98040	TRANSFER TO DEBT SERVICE	-	382,740	-	-	-	0.00%
	<b>Total Hotel Tax Debt Svc Fund</b>	<b>\$ 500</b>	<b>\$ 383,240</b>	<b>\$ 386,840</b>	<b>\$ 386,840</b>	<b>\$ 389,960</b>	<b>0.81%</b>

## ENTERPRISE FUNDS

# WATER AND SEWER FUND

Proprietary/Enterprise funds are established for governmental business-like activities to account for the financing and self-supporting operations rendered to the public on a user fee basis. These operations are often similar to those found in the private sector operated for a profit.

The Village waterworks system provides Lake Michigan water to the citizens of Tinley Park. Water is supplied from Lake Michigan by intergovernmental agreements with the Village of Oak Lawn and the City of Chicago. The Village of Tinley Park also has contractual agreements for supplying water to the Villages of New Lenox and Mokena, as well as a private utility company (Illinois American Water Company, formerly Citizens Utilities) that primarily serves the Village of Orland Hills.

The sewerage system consists of the infrastructure related to sanitary sewerage collection which connects to homes and businesses and transports the wastes to the appropriate entity for treatment and disposal. The charge for sewerage collection is based on water consumption and is included in the Village utility bill.

Water reclamation (sanitary sewerage treatment and disposal) is provided primarily by the Metropolitan Water Reclamation District of Greater Chicago (MWRD). Tinley Park properties located within Cook County pay for the MWRD provided water reclamation services through property taxes. Water reclamation services for the portion of Tinley Park located in Will County is provided by contractual agreements with the MWRD, Village of Frankfort, and a private utility company (Illinois American Water Company, formerly Citizens Utilities). The Village is billed for these services under the respective contractual agreements, and in turn, charge the property owners/Village water and sewer utility customers for these service under the respective fee schedules.

Water and sewer rates are reviewed periodically and are adjusted to pass on increases in the costs associated with the water supplied and sewerage collection/removal. The Village has also conducted utility rate studies that have resulted in changes to the rate structure the rates themselves for water, sanitary sewerage collection, and storm water management. Water supply rate increases imposed by the City of Chicago or Oak Lawn automatically pass through and adjust the rate structure currently in effect.

As a proprietary fund, most of the routine capital expenditures are included within this primary operating fund. However, larger capital projects will generally be supported through separate capital improvement and replacement funds established for such activities.

The primary Water and Sewer operating fund has recently been separated into three component funds- Water Retail, Water Wholesale, and Sewer to comply with requirements of the Oak Lawn Regional Water System agreement. However, the consolidated budget is presented here in for compatibility with prior years activities.

## Department Goals

1. Reduce number of emergency repairs on the water system through priority watermain replacement in areas where frequent main breaks occur. Continue to assess the condition of system to aid in system maintenance.

*Strategic Plan Goal D*

2. Reduce Inflow/Infiltration (I/I) of ground water into the sanitary sewer system.

*Strategic Plan Goal B*

3. Improve communication with residents of possible emergency service outages. Also, prior to the start of a larger scale project, notify the public if the project may impact services temporarily or traffic patterns.

*Strategic Plan Goal B*

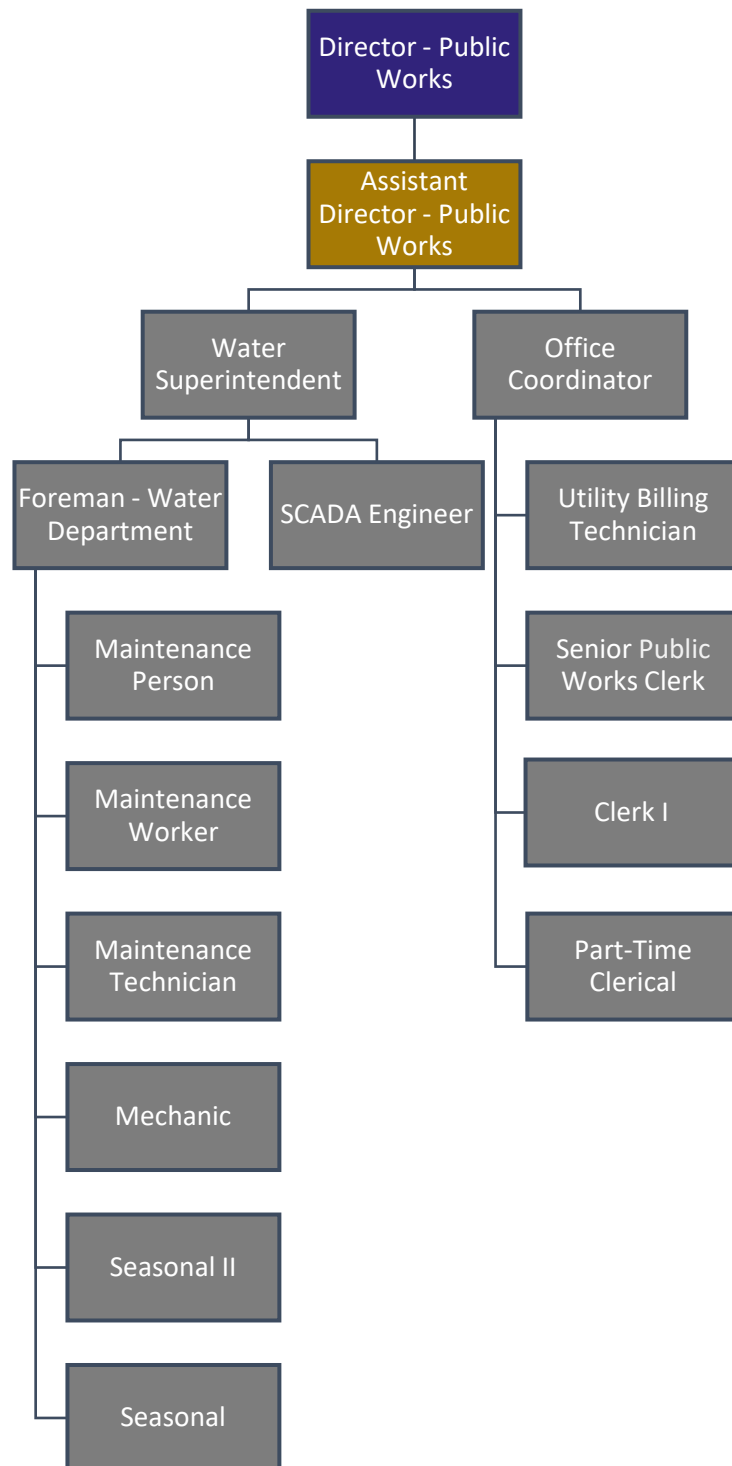
4. Upgrade electronic communications with lift stations toward increased efficiency and improved pump life expectancy.

*Strategic Plan Goal B*

## Performance Measures

	Benchmark	2020 Actual	2021 Estimated Actual	2022 Budget
Duration of service interruption due to water system repairs	2 Hours	1 Hour 45 Minutes	2 Hours	1 Hour 30 Minutes
Recommended linear feet of water main to replace per water model	2500	2451	0	2600
Utility billing reads obtained from the tower read system	>95%	99%	99%	96%
Payment plans in compliance or completed within agreed term	92%	94%	95%	93%
Customer service response scheduled in less than 3 days	100%	100%	100%	100%

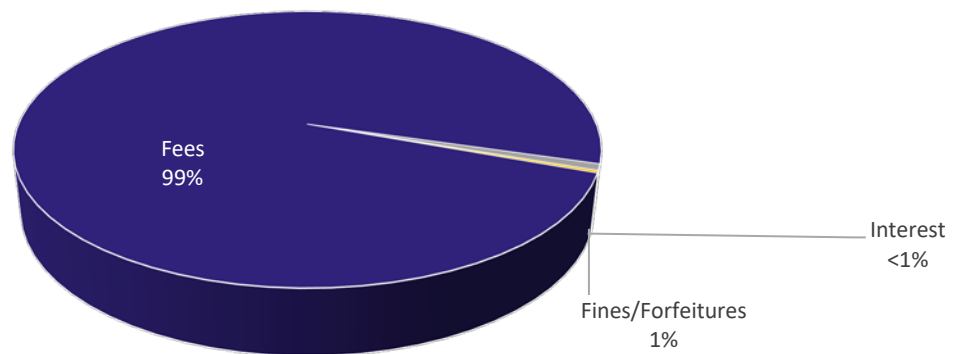
## FY 2022 Department Structure



## 2022 Water/Sewer Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Fees	\$ 24,325,384	\$ 23,523,838	\$ 25,419,062	\$ 25,296,963	\$ 25,663,500	0.96%
License/Permits	-	-	-	-	-	0.00%
Fines/Forfeitures	81,415	129,004	194,800	126,950	193,000	-0.92%
Interest	140,695	138,360	90,000	82,300	70,000	-22.22%
Transfers	-	-	-	-	-	0.00%
Other Revenue	23,688	33,882	-	3,664	-	0.00%
<b>Total</b>	<b>\$ 24,571,182</b>	<b>\$ 23,825,084</b>	<b>\$ 25,703,862</b>	<b>\$ 25,509,877</b>	<b>\$ 25,926,500</b>	<b>0.87%</b>

Water and Sewer Revenue Summary



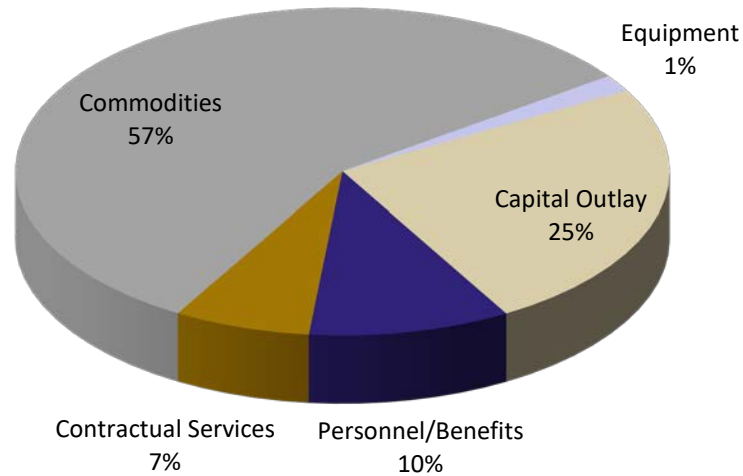
## 2022 Water/Sewer Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$ 2,896,436	\$ 2,780,676	\$ 3,263,298	\$ 2,783,350	\$ 3,387,211	3.80%
Contractual Services	1,165,900	1,596,830	2,331,580	1,677,685	2,289,885	-1.79%
Commodities	17,411,530	16,997,886	18,528,170	18,052,263	19,267,585	3.99%
Equipment	299,205	51,325	199,032	15,800	562,003	182.37%
Capital Outlay	3,934,060	8,515,146	8,811,251	8,156,931	8,456,599	-4.02%
<b>Total</b>	<b>\$ 25,707,131</b>	<b>\$ 29,941,863</b>	<b>\$ 33,133,331</b>	<b>\$ 30,686,029</b>	<b>\$ 33,963,283</b>	<b>2.50%</b>

## 2022 Water/Sewer Fund Variances > 10%

- Equipment budget decreased due to less resources available to fund equipment replacement in FY 2021.

Water and Sewer Expenditure Summary



## 2022 Water and Sewer Funds Detail Budgets

### Water Retail Fund Revenue 60-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
48016	COMPLIANCE FINE	\$ -	\$ 11,135	\$ -	\$ 8,600	\$ -	0.00%
48095	NSF FINES/FEES	1,925	3,425	1,800	2,750	2,000	11.11%
48106	LATE PAY PENALTY - WATER	64,831	66,516	82,000	70,000	80,000	-2.44%
48107	LATE PAY PENALTY - SEWER	14,659	-	-	-	-	0.00%
48108	DELIQUENCY NOTICE FEE	-	-	42,000	-	42,000	0.00%
48109	SERVICE REINSTATEMENT FEE	-	13,983	18,900	17,000	18,900	0.00%
52111	ROUTE CONSUMP - WATER	12,791,362	12,485,978	14,168,410	13,200,000	13,559,000	-4.30%
52112	ROUTE CONSUMP - SEWER	2,052,026	-	-	-	-	0.00%
52117	SEWER TREATMENT WILL CO - IL AM WATER	714,234	-	-	-	-	0.00%
52118	SEWER TREATMENT WILL CO - MWRD	822,489	-	-	-	-	0.00%
52119	SEWER TREATMENT WILL CO - FRANKFORT	403,145	-	-	-	-	0.00%
52121	MISC CONSUMP - WATER	4,777	1,167	3,000	400	1,000	-66.67%
52131	WATER RESALES - IL AM WATER	798,752	-	-	-	-	0.00%
52133	WATER RESALES - NEW LENOX	6,687,538	-	-	-	-	0.00%
52141	CONSTRUCTION WATER	3,952	2,727	3,500	3,500	3,500	0.00%
52151	METER SALES	29,125	10,315	17,500	19,500	17,500	0.00%
52152	METER RENTALS	2,809	4,332	2,500	3,800	2,500	0.00%
52161	W / S REPAIRS	300	210	-	155	-	0.00%
52181	WATER TAP FEE	6,000	6,675	6,500	244,400	6,500	0.00%
52182	SEWER TAP FEE	1,550	-	-	-	-	0.00%
52185	TURN ON FEE	7,325	3,100	500	200	500	0.00%
54030	AUCTION PROCEEDS	-	3,800	-	-	-	0.00%
54035	SALE OF PROPERTY	-	7,175	-	-	-	0.00%
54115	INSURANCE REIMBURSEMENT	-	-	-	1,603	-	0.00%
54145	PROPERTY DAMAGE REIMB	5,781	8,532	-	520	-	0.00%
54999	MISCELLANEOUS REVENUE	17,907	1,050	-	1,541	-	0.00%
65700	INTEREST - INVEST POOL	140,695	84,953	45,000	62,000	50,000	11.11%
	<b>TOTAL WATER RETAIL FUND</b>	<b>\$ 24,571,182</b>	<b>\$ 12,715,073</b>	<b>\$ 14,391,610</b>	<b>\$ 13,635,969</b>	<b>\$ 13,783,400</b>	<b>-4.23%</b>

**Water Wholesale Fund Revenue 63-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
52131	WATER RESALES - IL AM WATER	\$ -	\$ 787,911	\$ 840,192	\$ 850,000	\$ 850,000	1.17%
52133	WATER RESALES - NEW LENOX	-	6,145,427	6,200,000	6,800,000	6,900,000	11.29%
54035	SALE OF PROPERTY	-	7,175	-	-	-	0.00%
65700	INTEREST - INV POOL	-	36,939	35,000	13,000	13,000	-62.86%
	<b>TOTAL WATER WHOLESALE FUND</b>	<b>\$ -</b>	<b>\$ 6,977,452</b>	<b>\$ 7,075,192</b>	<b>\$ 7,663,000</b>	<b>\$ 7,763,000</b>	<b>9.72%</b>

**Sewer Fund Revenue 64-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
48016	COMPLIANCE FINE	\$ -	\$ 4,772	\$ -	\$ 3,600	\$ -	0.00%
48107	LATE PAY PENALTY - SEWER	-	23,180	24,000	18,000	24,000	0.00%
48108	DELIQUENCY NOTICE FEE	-	-	18,000	-	18,000	0.00%
48109	SERVICE REINSTATEMENT FEE	-	5,993	8,100	7,000	8,100	0.00%
52112	ROUTE CONSUMP - SEWER	-	2,050,244	2,181,960	2,095,000	2,230,000	2.20%
52117	SEWER TREATMENT WILL CO - IL AM WATER	-	719,137	710,000	739,000	738,000	3.94%
52118	SEWER TREATMENT WILL CO - MWRD	-	821,017	805,000	795,000	797,000	-0.99%
52119	SEWER TREATMENT WILL CO - FRANKFORT	-	479,887	472,000	536,100	550,000	16.53%
52151	METER SALES	-	4,421	6,500	8,363	6,500	0.00%
52161	W / S REPAIRS	-	90	-	45	-	0.00%
52182	SEWER TAP FEE	-	1,200	1,500	1,500	1,500	0.00%
54035	SALE OF PROPERTY	-	6,150	-	-	-	0.00%
65700	INTEREST - INVEST POOL	-	16,468	10,000	7,300	7,000	-30.00%
	<b>TOTAL SEWER FUND</b>	<b>\$ -</b>	<b>\$ 4,132,559</b>	<b>\$ 4,237,060</b>	<b>\$ 4,210,908</b>	<b>\$ 4,380,100</b>	<b>3.38%</b>

**Water Retail Fund Expenditure 60-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 1,649,607	\$ 968,725	\$ 1,041,000	\$ 990,000	\$ 1,127,930	8.35%
71112	OVERTIME	185,420	106,737	123,500	100,000	130,000	5.26%
71125	PART TIME HELP - PENSIONABLE	108,762	62,023	80,000	55,000	64,744	-19.07%
71127	PART TIME HELP - NON-PENSIONABLE	24,589	12,947	26,200	9,000	28,500	8.78%
72110	POSTAGE	43,356	32,804	67,200	35,000	64,750	-3.65%
72120	TELEPHONE COMMUNICATIONS	45,713	40,809	52,900	47,000	49,750	-5.95%
72122	WIRELESS FIRE ALARM	1,320	1,569	567	1,320	1,425	151.32%
72127	MOBILE DATA COMMUNICATIONS	5,379	4,955	2,744	2,744	2,850	3.86%
72140	TRAINING	13,155	1,028	6,300	1,200	6,300	0.00%
72150	MEDICAL EXAMS/DRUG TESTS	197	236	210	325	210	0.00%
72170	MEETINGS & CONFERENCES	961	707	903	-	833	-7.75%
72220	RECEPTION & MEALS	2,053	531	525	300	265	-49.52%
72266	VEHICLE INSPECTION	714	248	228	228	228	0.00%
72310	PRINTING	35,399	23,714	35,350	37,000	31,850	-9.90%
72315	BANK CHARGES	60,327	49,007	51,100	51,100	54,250	6.16%
72330	LEGAL NOTICES & ADVERTISING	709	2,155	1,750	600	1,750	0.00%
72421	LIABILITY INSURANCE	46,640	107,904	115,000	115,000	121,000	5.22%
72430	EMPLOYEE HEALTH & LIFE	502,567	279,105	354,000	257,000	344,829	-2.59%
72435	POST EMPLOYMENT BENEFITS	23,705	16,480	21,000	16,000	21,000	0.00%
72446	EMPLOYMENT COSTS	2,211	1,136	2,058	700	2,100	2.04%
72480	FICA	145,397	84,936	98,530	85,000	103,504	5.05%
72485	IMRF	250,883	140,115	168,650	154,000	178,414	5.79%
72510	ELECTRICITY	249,864	78,983	92,750	82,000	92,750	0.00%
72511	NATURAL GAS	2,493	819	1,190	600	875	-26.47%
72513	LEAK LOCATION SURVEY/UTILITY LOCATING	18,282	24,942	31,619	31,619	31,619	0.00%
72520	R & M - BUILDINGS/STRUCT	14,950	6,418	6,335	6,335	18,335	189.42%
72525	R & M - LIFT STATION	28,922	-	-	600	-	0.00%
72528	R & M - PUMP STATION	45,516	20,814	21,000	18,000	21,000	0.00%
72530	R & M - MACHINERY & EQ	28,445	10,077	18,690	13,500	15,750	-15.73%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72540	R & M - MOTOR VEHICLES	24,330	15,359	15,750	18,000	15,750	0.00%
72541	INSURANCE DEDUCTIBLE	24,861	31,279	17,500	17,500	18,900	8.00%
72542	INSURANCE DEDUCTIBLE-IPMG	-	4,086	17,500	17,500	17,500	0.00%
72550	R & M - RADIOS	880	170	350	120	350	0.00%
72552	R&M CAMERA/MONITORING SYSTEMS	1,328	646	-	300	-	0.00%
72565	R&M - COMPUTER EQUIPMENT	1,759	1,150	1,050	500	700	-33.33%
72567	R&M- MOBILE DATA EQUIPMENT	-	-	350	200	350	0.00%
72630	RENT - MACHINERY & EQ	4,107	-	2,800	600	1,750	-37.50%
72631	RENT - ANTENNA SITE	-	5,817	2,252	2,252	2,365	5.02%
72652	CONTRACT SERVICES - GIS	108,879	70,396	73,190	55,000	75,244	2.81%
72655	SOFTWARE LICENSING & SUPPORT	83,886	78,965	78,000	81,000	74,725	-4.20%
72710	TOWEL & LAUNDRY SVCS	419	224	280	250	175	-37.50%
72720	DUES & SUBSCRIPTIONS	2,269	1,158	777	700	777	0.00%
72726	METER TESTING	1,744	221	53,900	3,000	36,150	-32.93%
72745	EMERGENCY W/S REPAIRS	86,064	31,506	35,000	20,000	35,000	0.00%
72750	SERVICE CONTRACTS	25,716	13,097	15,409	15,409	16,400	6.43%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	1,768	-	727	727	727	0.00%
72790	OTHER CONTRACTUAL SERVCS	216,529	186,736	318,000	260,000	306,000	-3.77%
72840	ENGINEERING SERVICES	118,273	74,488	175,000	75,000	175,000	0.00%
72845	AUDIT SERVICES	18,250	8,100	22,701	22,701	21,875	-3.64%
72850	LEGAL SERVICES	25,737	167,117	39,375	2,000	39,375	0.00%
72854	WATER TANK INSPECTION	9,770	15,270	14,000	12,500	15,800	12.86%
72860	VEHICLE LICENSE	303	102	263	263	263	0.00%
72865	LABORATORY FEES	10,478	8,832	7,700	13,000	10,700	38.96%
72870	SOIL TESTING	-	-	1,400	400	1,400	0.00%
72881	CONTRACT LANDSCAPE MAINTENANCE	5,908	8,681	37,941	18,000	37,941	0.00%
72974	EMPLOYEE RECOGNITIONS	104	-	1,176	-	1,176	0.00%
73110	OFFICE SUPPLIES	4,159	2,686	3,402	3,402	3,402	0.00%
73115	CONFECTIONARY SUPPLIES	2,443	1,760	525	1,400	525	0.00%
73117	FIRST AID SUPPLIES	445	26	175	-	175	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
73220	OAK LAWN - WATER PURCH	14,153,104	6,953,717	7,282,700	7,282,700	7,574,472	4.01%
73221	OAK LAWN - DEBT SERVICE	505,362	525,750	630,019	1,100,000	1,254,060	99.05%
73222	OAK LAWN D/S PHASE I IMP	109,457	68,074	69,816	138,118	127,000	81.91%
73223	OAK LAWN D/S 2006 IMP	70,430	54,698	54,594	81,782	98,000	79.51%
73225	SEWER SERVICE - IL AMERICAN WATER	719,585	-	-	-	-	0.00%
73226	MWRD-GC SEWER AGRMT PMTS	819,746	-	-	-	-	0.00%
73227	FRANKFORT SEWER SERVICES	440,437	-	-	-	-	0.00%
73410	EXPENDABLE TOOLS	11,898	3,224	8,820	6,100	7,560	-14.29%
73520	KEROSENE & LP GAS	376	51	175	80	175	0.00%
73530	GASOLINE	27,305	15,189	14,832	14,000	14,832	0.00%
73535	OIL	2,992	651	1,575	1,300	1,575	0.00%
73545	DIESEL	14,874	6,550	8,400	4,000	8,400	0.00%
73550	CHEMICAL SUPPLIES	6,809	1,194	3,150	900	2,800	-11.11%
73560	TIRES & TUBES	6,223	3,511	3,150	2,800	3,150	0.00%
73570	ELECTRICAL SUPPLIES	880	237	525	300	525	0.00%
73590	BOOKS/MANUALS/BROCHURES	-	-	175	130	175	0.00%
73610	UNIFORMS	3,295	1,681	3,205	2,200	3,205	0.00%
73620	PAINT SUPPLIES	2,414	633	1,050	700	1,050	0.00%
73630	PLUMBING SUPPLIES	58,233	39,635	37,800	31,000	37,800	0.00%
73631	WATER METER REPAIR PARTS	656	1,597	1,400	2,500	1,260	-10.00%
73632	HYDRANT REPAIR PARTS	9,066	3,129	5,600	3,400	4,900	-12.50%
73680	LANDSCAPING MATERIALS	43,400	45	1,260	1,260	1,260	0.00%
73681	SPOILS DISPOSAL	17,136	10,157	15,750	17,000	15,750	0.00%
73710	LUMBER SUPPLIES	496	-	350	150	350	0.00%
73730	WELDING SUPPLIES	1,168	689	525	500	525	0.00%
73770	CONCRETE & MASONRY SUPPL	36,115	23,745	31,500	20,000	31,500	0.00%
73780	ASPHALT/ROAD OIL & TAR	39,867	17,345	25,200	16,000	25,200	0.00%
73790	SEWER TILE/CULV & REL SP	1,145	-	-	-	-	0.00%
73830	SIGNS & SIGN MATERIALS	-	-	700	-	700	0.00%
73840	HARDWARE	2,431	661	1,050	1,000	1,325	26.19%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
73845	SAFETY SUPPLIES	9,279	5,057	6,300	3,500	6,300	0.00%
73860	SAND, GRAVEL & ROCK	18,200	12,089	12,600	11,500	12,600	0.00%
73870	OTHER OPERATING SUPPLIES	2,073	433	700	300	700	0.00%
74017	UNDERGROUND LOCATOR	7,004	93	700	-	700	0.00%
74128	COMPUTER EQUIPMENT	2,705	-	-	1,600	-	0.00%
74139	ELECTRONIC TIMEKEEPING	-	1,800	4,108	1,200	2,908	-29.21%
74175	WATER METERS	94	28,790	17,500	9,000	17,500	0.00%
74177	METER INTERROGATOR	-	-	-	-	3,500	100.00%
74225	VAN	-	-	-	-	44,071	100.00%
74231	DUMP TRUCK	83,082	-	162,980	-	430,580	164.19%
74232	PICKUP TRUCK	38,287	-	-	-	46,800	100.00%
74265	TRAILER	16,179	64,810	-	-	-	0.00%
74321	SEWER JET TRUCK	121,838	-	-	-	-	0.00%
74412	SAW	7,876	-	-	-	-	0.00%
74604	CAMERAS	22,140	14,530	-	-	-	0.00%
74618	TRASH PUMP	-	-	-	-	2,200	100.00%
75118	STORAGE	2,484	869	2,975	2,975	2,975	0.00%
75710	HYDRANTS	18,485	16,517	30,000	15,000	24,000	-20.00%
75812	COMMUNICATION INFRASTRUCTURE PLAN	2,877	22,183	27,000	27,000	13,000	-51.85%
75813	GIS	-	19,635	33,950	33,950	7,000	-79.38%
78090	BANKRUPTCY WRITEOFF	852	-	-	-	-	0.00%
79205	REFUNDS - OVERPAYMENTS	17,516	-	-	-	-	0.00%
96136	2004 GO BOND/2012 REF GO ABATEMENT	379,614	223,410	-	-	-	0.00%
96139	2009 GO REF BOND ABATEMENT	397,229	215,799	219,620	219,620	214,688	-2.25%
96140	2010 GO BOND/2013 REF GO ABATEMENT	135,972	25,704	-	-	-	0.00%
96200	BOND ADMIN FEES	500	169	88	88	88	0.00%
98061	TRANSFER TO SEWER REHAB	1,500,000	-	-	-	-	0.00%
98062	TRANSFER TO W/S CONST	1,500,000	-	-	-	-	0.00%
99000	CONTINGENCY	-	-	245,000	-	-	-100.00%
	<b>Total Water Retail Fund</b>	<b>\$ 25,707,131</b>	<b>\$ 11,191,847</b>	<b>\$ 12,324,634</b>	<b>\$ 11,806,548</b>	<b>\$ 13,474,465</b>	<b>9.33%</b>

**Water Wholesale Fund Expenditures 63-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ -	\$ 172,434	\$ 198,300	\$ 180,000	\$ 218,725	10.30%
71112	OVERTIME	-	15,890	23,520	16,500	24,000	2.04%
71125	PART TIME HELP - PENSIONABLE	-	16,148	15,250	11,000	14,605	-4.23%
71127	PART TIME - NON-PENSIONABLE	-	2,435	5,500	1,500	5,300	-3.64%
72120	TELEPHONE COMMUNICATIONS	-	4,285	5,880	5,200	5,530	-5.95%
72122	WIRELESS FIRE ALARM	-	249	567	-	567	0.00%
72127	MOBILE DATA COMMUNICATIONS	-	570	2,744	2,100	2,850	3.86%
72140	TRAINING	-	650	6,300	1,200	6,300	0.00%
72150	MEDICAL EXAMS/DRUG TESTS	-	-	210	110	210	0.00%
72170	MEETINGS & CONFERENCES	-	599	903	100	833	-7.75%
72220	RECEPTION & MEALS	-	149	525	250	263	-49.90%
72266	VEHICLE INSPECTION	-	248	227	227	227	0.00%
72330	LEGAL NOTICES & ADVERTISING	-	-	1,750	350	1,750	0.00%
72421	LIABILITY INSURANCE	-	74,237	80,000	83,000	93,490	16.86%
72430	EMPLOYEE HEALTH & LIFE	-	51,553	67,424	47,500	64,699	-4.04%
72435	POST EMPLOYMENT BENEFITS	-	1,408	3,976	1,600	3,900	-1.91%
72446	EMPLOYMENT COSTS	-	-	280	-	300	7.14%
72480	FICA	-	15,351	18,704	16,000	20,095	7.44%
72485	IMRF	-	25,321	32,120	28,000	34,742	8.16%
72510	ELECTRICITY	-	80,722	94,550	83,000	94,550	0.00%
72511	NATURAL GAS	-	819	1,190	700	875	-26.47%
72513	LEAK LOCATION SURVEY/UTILITY LOCATING	-	929	2,857	2,000	2,857	0.00%
72520	R & M - BUILDINGS/STRUCT	-	6,058	6,335	6,335	6,335	0.00%
72528	R & M - PUMP STATION	-	18,118	21,000	18,000	21,000	0.00%
72530	R & M - MACHINERY & EQ	-	1,165	6,230	4,200	5,250	-15.73%
72540	R & M - MOTOR VEHICLES	-	2,236	5,250	5,000	5,250	0.00%
72541	INSURANCE DEDUCTIBLE	-	-	17,500	17,500	-	-100.00%
72542	INSURANCE DEDUCTIBLE-IPMG	-	206	17,500	17,500	17,500	0.00%
72550	R & M - RADIOS	-	170	350	75	350	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72552	R&M CAMERA/MONITORING SYSTEMS	-	582	-	236	-	0.00%
72565	R&M - COMPUTER EQUIPMENT	-	88	1,050	250	700	-33.33%
72567	R&M- MOBILE DATA EQUIPMENT	-	233	350	-	350	0.00%
72630	RENT - MACHINERY & EQ	-	-	2,800	250	1,750	-37.50%
72631	RENT - ANTENNA SITE	-	5,817	2,252	2,252	2,365	5.02%
72652	CONTRACT SERVICES - GIS	-	7,273	8,135	6,500	8,361	2.78%
72655	SOFTWARE LICENSING & SUPPORT	-	3,120	8,662	8,662	8,137	-6.06%
72710	TOWEL & LAUNDRY SVCS	-	86	280	280	175	-37.50%
72720	DUES & SUBSCRIPTIONS	-	603	777	600	777	0.00%
72726	METER TESTING	-	3,450	-	-	-	0.00%
72745	EMERGENCY W/S REPAIRS	-	-	35,000	12,000	35,000	0.00%
72750	SERVICE CONTRACTS	-	7,265	15,409	15,409	16,570	7.53%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	-	-	726	250	726	0.00%
72840	ENGINEERING SERVICES	-	431	35,000	26,000	35,000	0.00%
72845	AUDIT SERVICES	-	3,500	7,567	7,567	7,300	-3.53%
72850	LEGAL FEES	-	-	13,125	4,000	13,125	0.00%
72860	VEHICLE LICENSE	-	38	87	87	87	0.00%
72865	LABORATORY FEES	-	3,197	1,700	4,600	1,700	0.00%
72870	SOIL TESTING	-	-	1,400	200	1,400	0.00%
72881	CONTRACT LANDSCAPE MAINTENANCE	-	8,411	37,940	16,000	37,940	0.00%
72974	EMPLOYEE RECOGNITIONS	-	-	224	-	224	0.00%
73110	OFFICE SUPPLIES	-	207	378	350	378	0.00%
73115	CONFECTIONARY SUPPLIES	-	213	525	375	525	0.00%
73117	FIRST AID SUPPLIES	-	-	175	-	175	0.00%
73220	OAK LAWN - WATER PURCH	-	6,418,815	6,722,500	6,722,500	6,991,828	4.01%
73221	OAK LAWN - DEBT SERVICE	-	96,584	135,004	-	-	-100.00%
73222	OAK LAWN D/S PHASE I IMP	-	14,587	14,960	14,960	-	-100.00%
73223	OAK LAWN D/S 2006 IMP	-	11,721	11,699	11,699	-	-100.00%
73410	EXPENDABLE TOOLS	-	372	980	600	840	-14.29%
73520	KEROSENE & LP GAS	-	51	175	50	175	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
73530	GASOLINE	-	3,550	4,943	3,700	4,943	0.00%
73535	OIL	-	104	525	320	525	0.00%
73545	DIESEL	-	1,540	2,100	1,500	2,100	0.00%
73550	CHEMICAL SUPPLIES	-	194	3,150	700	2,800	-11.11%
73560	TIRES & TUBES	-	961	1,050	900	1,050	0.00%
73570	ELECTRICAL SUPPLIES	-	185	525	300	525	0.00%
73590	BOOKS/MANUALS/BROCHURES	-	-	175	125	175	0.00%
73610	UNIFORMS	-	351	610	350	610	0.00%
73620	PAINT SUPPLIES	-	633	1,050	800	1,050	0.00%
73630	PLUMBING SUPPLIES	-	2,913	4,200	3,800	4,200	0.00%
73631	WATER METER REPAIR PARTS	-	-	-	300	-	0.00%
73632	HYDRANT REPAIR PARTS	-	298	-	-	-	0.00%
73680	LANDSCAPING MATERIALS	-	18	140	140	140	0.00%
73681	SPOILS DISPOSAL	-	919	1,750	1,600	1,750	0.00%
73710	LUMBER SUPPLIES	-	-	350	120	350	0.00%
73730	WELDING SUPPLIES	-	557	525	500	525	0.00%
73770	CONCRETE & MASONRY SUPPL	-	2,638	3,500	750	3,500	0.00%
73780	ASPHALT/ROAD OIL & TAR	-	1,927	2,800	1,500	2,800	0.00%
73830	SIGNS & SIGN MATERIALS	-	-	700	-	700	0.00%
73840	HARDWARE	-	200	300	160	300	0.00%
73845	SAFETY SUPPLIES	-	599	700	400	700	0.00%
73860	SAND, GRAVEL & ROCK	-	1,079	1,400	1,200	1,400	0.00%
73870	OTHER OPERATING SUPPLIES	-	353	700	350	700	0.00%
74017	UNDERGROUND LOCATOR	-	-	700	-	700	0.00%
74139	ELECTRONIC TIMEKEEPING	-	-	1,344	-	1,344	0.00%
74262	BACKHOE/EXCAVATOR	-	64,810	-	-	-	0.00%
75118	STORAGE	-	869	2,975	2,975	2,975	0.00%
75812	COMMUNICATION INFRASTRUCTURE PLAN	-	16,051	-	-	-	0.00%
75813	GIS	-	19,635	33,950	33,950	7,000	-79.38%
96136	2004 GO BOND/2012 GO BOND	-	44,314	-	-	-	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
96139	2009 GO REF BOND ABATEMENT	-	47,446	42,383	42,383	41,431	-2.25%
96200	BOND ADMIN FEES	-	44	88	88	88	0.00%
	<b>Total Wholesale Water Fund</b>	<b>\$ -</b>	<b>\$ 7,290,782</b>	<b>\$ 7,808,455</b>	<b>\$ 7,503,535</b>	<b>\$ 7,902,342</b>	<b>1.20%</b>

#### Sewer Fund Expenditures 64-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ -	\$ 461,877	\$ 531,200	\$ 483,000	\$ 557,750	5.00%
71112	OVERTIME	-	42,562	63,000	48,000	63,000	0.00%
71125	PART TIME HELP - PENSIONABLE	-	43,253	40,800	28,000	33,104	-18.86%
71127	PART TIME - NON-PENSIONABLE	-	6,522	14,700	4,000	14,500	-1.36%
72110	POSTAGE	-	13,773	27,750	13,000	27,750	0.00%
72120	TELEPHONE COMMUNICATIONS	-	17,333	25,200	21,000	23,700	-5.95%
72122	WIRELESS FIRE ALARM	-	213	486	200	486	0.00%
72127	MOBILE DATA COMMUNICATIONS	-	610	2,352	2,800	2,450	4.17%
72140	TRAINING	-	388	5,400	800	5,400	0.00%
72150	MEDICAL EXAMS/DRUG TESTS	-	-	180	150	180	0.00%
72170	MEETINGS & CONFERENCES	-	303	774	-	714	-7.75%
72220	RECEPTION & MEALS	-	489	450	150	225	-50.00%
72266	VEHICLE INSPECTION	-	187	195	190	195	0.00%
72310	PRINTING	-	8,254	15,150	13,000	13,650	-9.90%
72315	BANK CHARGES	-	21,003	21,900	21,900	23,130	5.62%
72330	LEGAL NOTICES & ADVERTISING	-	418	1,500	425	1,500	0.00%
72421	LIABILITY INSURANCE	-	45,061	50,000	50,000	51,000	2.00%
72430	EMPLOYEE HEALTH & LIFE	-	138,091	180,600	127,000	175,086	-3.05%
72435	POST EMPLOYMENT BENEFITS	-	3,772	10,650	4,000	10,650	0.00%
72446	EMPLOYMENT COSTS	-	-	750	-	750	0.00%
72480	FICA	-	41,120	50,100	42,000	51,256	2.31%
72485	IMRF	-	67,821	86,036	75,000	88,278	2.61%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72510	ELECTRICITY	-	87,312	92,700	68,000	92,700	0.00%
72511	NATURAL GAS	-	1,182	1,020	725	750	-26.47%
72513	LEAK LOCATION SURVEY/UTILITY LOCATING	-	2,025	2,325	3,000	2,325	0.00%
72520	R & M - BUILDINGS/STRUCT	-	2,929	5,430	4,600	5,430	0.00%
72525	R & M - LIFT STATION	-	26,859	31,000	28,500	31,000	0.00%
72530	R & M - MACHINERY & EQ	-	8,327	10,680	7,500	9,000	-15.73%
72540	R & M - MOTOR VEHICLES	-	12,127	9,000	9,000	9,000	0.00%
72541	INSURANCE DEDUCTIBLE	-	13,314	15,000	15,000	8,100	-46.00%
72542	INSURANCE DEDUCTIBLE-IPMG	-	554	15,000	15,000	15,000	0.00%
72550	R & M - RADIOS	-	146	300	50	300	0.00%
72552	R&M CAMERA/MONITORING SYSTEMS	-	3,685	4,000	9,500	4,000	0.00%
72565	R&M - COMPUTER EQUIPMENT	-	364	900	200	600	-33.33%
72567	R&M- MOBILE DATA EQUIPMENT	-	-	300	120	300	0.00%
72630	RENT - MACHINERY & EQ	-	-	2,400	400	1,500	-37.50%
72631	RENT - ANTENNA SITE	-	5,817	2,252	2,252	2,365	5.02%
72652	CONTRACT SERVICES - GIS	-	33,203	34,855	25,000	35,830	2.80%
72655	SOFTWARE LICENSING & SUPPORT	-	24,423	37,124	34,000	34,874	-6.06%
72710	TOWEL & LAUNDRY SVCS	-	74	240	240	150	-37.50%
72720	DUES & SUBSCRIPTIONS	-	522	666	520	666	0.00%
72726	METER TESTING	-	95	23,100	1,500	15,490	-32.94%
72745	EMERGENCY W/S REPAIRS	-	38,820	30,000	12,000	30,000	0.00%
72750	SERVICE CONTRACTS	-	3,292	13,207	13,207	14,200	7.52%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	-	-	622	350	622	0.00%
72790	OTHER CONTRACTUAL SERVCS	-	1,400	-	-	-	0.00%
72840	ENGINEERING SERVICES	-	94,337	175,000	65,000	175,000	0.00%
72845	AUDIT SERVICES	-	3,500	12,972	12,972	12,500	-3.64%
72850	LEGAL SERVICES	-	-	22,500	10,000	22,500	0.00%
72860	VEHICLE LICENSE	-	60	150	150	150	0.00%
72865	LABORATORY FEES	-	222	3,300	500	3,300	0.00%
72870	SOIL TESTING	-	-	1,200	200	1,200	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72881	CONTRACT LANDSCAPE MAINTENANCE	-	7,209	32,520	16,000	32,520	0.00%
72974	EMPLOYEE RECOGNITIONS	-	-	600	50	600	0.00%
73110	OFFICE SUPPLIES	-	1,040	1,620	1,080	1,620	0.00%
73115	CONFECTIONARY SUPPLIES	-	812	450	650	450	0.00%
73117	FIRST AID SUPPLIES	-	-	150	-	150	0.00%
73221	OAK LAWN - DEBT SERVICE	-	257,557	360,011	-	-	-100.00%
73222	OAK LAWN D/S PHASE I IMP	-	38,899	39,895	39,895	-	-100.00%
73223	OAK LAWN D/S 2006 IMP	-	31,256	31,197	31,197	-	-100.00%
73225	SEWER SERVICE - IL AMERICAN WATER	-	726,486	735,000	735,000	735,000	0.00%
73226	MWRD-GC SEWER AGRMT PMTS	-	793,475	875,000	850,000	812,000	-7.20%
73227	FRANKFORT SEWER SERVICES	-	485,016	525,800	525,000	545,925	3.83%
73410	EXPENDABLE TOOLS	-	4,338	4,200	2,800	3,600	-14.29%
73520	KEROSENE & LP GAS	-	43	150	60	150	0.00%
73530	GASOLINE	-	7,606	8,475	7,300	8,475	0.00%
73535	OIL	-	251	900	450	900	0.00%
73545	DIESEL	-	3,281	4,500	2,000	4,500	0.00%
73550	CHEMICAL SUPPLIES	-	2,107	2,700	2,250	2,400	-11.11%
73560	TIRES & TUBES	-	1,666	1,800	1,700	1,800	0.00%
73570	ELECTRICAL SUPPLIES	-	159	450	300	450	0.00%
73590	BOOKS/MANUALS/BROCHURES	-	-	150	120	150	0.00%
73610	UNIFORMS	-	882	1,635	1,000	1,635	0.00%
73620	PAINT SUPPLIES	-	504	900	500	900	0.00%
73630	PLUMBING SUPPLIES	-	9,886	18,000	18,000	18,000	0.00%
73631	WATER METER REPAIR PARTS	-	589	600	750	540	-10.00%
73632	HYDRANT REPAIR PARTS	-	717	2,400	1,850	2,100	-12.50%
73680	LANDSCAPING MATERIALS	-	12	600	600	600	0.00%
73681	SPOILS DISPOSAL	-	4,948	7,500	7,200	7,500	0.00%
73710	LUMBER SUPPLIES	-	-	300	50	300	0.00%
73730	WELDING SUPPLIES	-	534	450	420	450	0.00%
73770	CONCRETE & MASONRY SUPPL	-	11,307	15,000	11,000	15,000	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
73780	ASPHALT/ROAD OIL & TAR	-	8,260	12,000	8,500	12,000	0.00%
73790	SEWER TILE/CULV & REL SP	-	-	10,000	1,500	10,000	0.00%
73800	IICP INVESTIGATIONS & REPAIRS	-	-	200,000	-	500,000	150.00%
73805	SSES MANHOLE REHAB	-	17,233	200,000	25,000	-	-100.00%
73830	SIGNS & SIGN MATERIALS	-	-	600	-	600	0.00%
73840	HARDWARE	-	354	600	450	750	25.00%
73845	SAFETY SUPPLIES	-	2,651	3,000	1,800	3,000	0.00%
73860	SAND, GRAVEL & ROCK	-	5,575	6,000	6,000	6,000	0.00%
73870	OTHER OPERATING SUPPLIES	-	350	600	320	600	0.00%
74017	UNDERGROUND LOCATOR	-	40	600	-	600	0.00%
74139	ELECTRONIC TIMEKEEPING	-	-	3,600	-	3,600	0.00%
74175	WATER METERS	-	6,072	7,500	4,000	7,500	0.00%
74262	BACKHOE/EXCAVATOR	-	55,552	-	-	-	0.00%
75118	STORAGE	-	745	2,550	2,550	2,550	0.00%
75710	HYDRANTS	-	2,436	-	600	-	0.00%
75812	COMMUNICATION INFRASTRUCTURE PLAN	-	13,758	-	-	-	0.00%
75813	GIS	-	16,830	29,100	29,100	6,000	-79.38%
96136	2004 GO BOND/2012 REF GO ABATEMENT	-	122,202	-	-	-	0.00%
96139	2009 GO REF BOND ABATEMENT	-	122,244	123,296	123,296	120,527	-2.25%
96140	2010 GO BOND/2013 REF GO ABATEMENT	-	125,931	137,972	137,972	139,086	0.81%
96200	BOND ADMIN FEES	-	38	75	75	75	0.00%
99000	CONTINGENCY	-	-	105,000	-	-	-100.00%
	<b>Total Sewer Fund</b>	<b>\$ -</b>	<b>\$ 4,168,490</b>	<b>\$ 5,191,862</b>	<b>\$ 3,872,486</b>	<b>\$ 4,684,209</b>	<b>-9.78%</b>

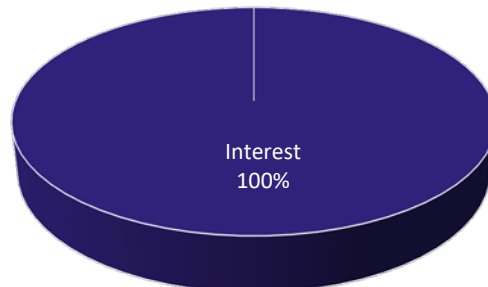
# SEWER REHABILITATION AND REPLACEMENT FUND

This capital reserve fund was created to set aside funds for capital projects related to the major maintenance, rehabilitation, or replacement of the sanitary sewer collection system and its related facilities.

## Sewer Rehabilitation and Replacement Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Fees	\$ 13,400	\$ 10,400	\$ -	\$ 12,000	\$ -	0.00%
Interest	115,635	147,091	75,000	70,000	60,000	-20.00%
Transfers	1,500,000	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 1,629,035</b>	<b>\$ 157,491</b>	<b>\$ 75,000</b>	<b>\$ 82,000</b>	<b>\$ 60,000</b>	<b>-20.00%</b>

## Sewer Rehab/Replacement Expenditure Summary



## 2022 Sewer Rehabilitation and Replacement Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	416,988	1,231,011	2,460,527	1,733,527	594,000	-75.86%
<b>Total</b>	<b>\$ 416,988</b>	<b>\$ 1,231,011</b>	<b>\$ 2,460,527</b>	<b>\$ 1,733,527</b>	<b>\$ 594,000</b>	<b>-75.86%</b>

### Sewer Rehab/Replacement Expenditure Summary



### Sewer Rehabilitation and Replacement Fund Detail Budget

#### Sewer Rehabilitation and Replacement Fund 61-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
43325	SANITARY SEWER IMPACT FEES	\$ 13,400	\$ 10,400	\$ -	\$ 12,000	\$ -	0.00%
65700	INTEREST - INVEST POOL	115,635	147,091	75,000	70,000	60,000	-20.00%
69060	TRANSFER FROM W/S M & O	1,500,000	-	-	-	-	0.00%
	<b>TOTAL SEWER REHAB &amp; REPLACEMENT</b>	<b>\$ 1,629,035</b>	<b>\$ 157,491</b>	<b>\$ 75,000</b>	<b>\$ 82,000</b>	<b>\$ 60,000</b>	<b>-20.00%</b>

#### Sewer Rehabilitation and Replacement Fund 61-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72840	ENGINEERING	\$ 40,913	\$ 23,702	\$ 93,771	\$ 93,771	\$ 105,000	11.97%
75305	SANITARY SEWER	254,075	1,170,956	1,954,756	1,529,756	-	-100.00%
75320	LIFT STATION MODIFY	122,000	36,353	412,000	110,000	489,000	18.69%
	<b>Total Sewer Rehab/Replacement Fund</b>	<b>\$ 416,988</b>	<b>\$ 1,231,011</b>	<b>\$ 2,460,527</b>	<b>\$ 1,733,527</b>	<b>\$ 594,000</b>	<b>-75.86%</b>

# WATER AND SEWER CONSTRUCTION

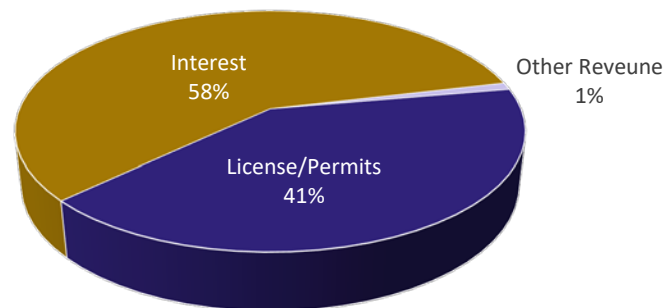
## FUND

This capital reserve fund was established to set aside funds for capital projects primarily related to the major maintenance, rehabilitation, or replacement of the water distributions system and its related facilities. Funds may also be used from time to time to support similar projects related to the sanitary sewer collection system.

### FY 2022 Water and Sewer Construction Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
License/Permits	\$ 56,950	\$ 38,850	\$ 35,000	\$ 157,180	\$ 37,000	5.71%
Interest	84,161	109,911	60,000	55,000	53,000	-11.67%
Transfers	1,500,000	-	-	-	-	0.00%
Other Revenue	853	853	-	39,289	850	100.00%
<b>Total</b>	<b>\$ 1,641,964</b>	<b>\$ 149,614</b>	<b>\$ 95,000</b>	<b>\$ 251,469</b>	<b>\$ 90,850</b>	<b>-4.37%</b>

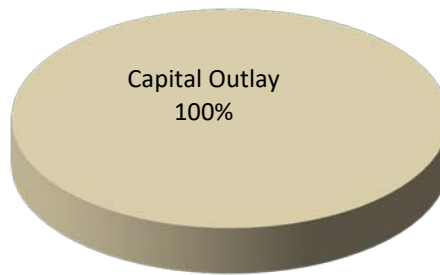
### Water/Sewer Construction Expenditure Summary



### FY 2022 Water and Sewer Construction Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	-	-	-	310	-	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	631,604	-	-	-	-	0.00%
Capital Outlay	418,808	1,582,848	158,501	159,834	1,188,000	649.52%
<b>Total</b>	<b>\$ 1,050,412</b>	<b>\$ 1,582,848</b>	<b>\$ 158,501</b>	<b>\$ 160,144</b>	<b>\$ 1,188,000</b>	<b>649.52%</b>

### Water/Sewer Construction Expenditure Summary



### Water and Sewer Construction Fund Detail Budget

#### Water and Sewer Construction Fund Revenue 62-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
43310	DEVELOPER ASSESSMENTS	\$ 46,800	\$ 32,400	\$ 30,000	\$ 134,830	\$ 30,000	0.00%
43320	WATER SYSTEM EXPANSION IMPACT FEES	10,150	6,450	5,000	22,350	7,000	40.00%
54120	RECAPTURES RECEIVED	853	853	-	39,289	850	100.00%
65700	INTEREST - I/P	84,161	109,911	60,000	55,000	53,000	-11.67%
69060	TRANSFER FROM W/S	1,500,000	-	-	-	-	0.00%
	<b>TOTAL W/S CONSTRUCTION</b>	<b>\$ 1,641,964</b>	<b>\$ 149,614</b>	<b>\$ 95,000</b>	<b>\$ 251,469</b>	<b>\$ 90,850</b>	<b>-4.37%</b>

#### Water and Sewer Construction Fund Expenditures 62-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72790	OTHER CONTRACTUAL SERV	\$ -	\$ -	\$ -	\$ 310	\$ -	0.00%
72840	ENGINEERING SERVICES	-	43,007	158,501	159,834	245,000	54.57%
74176	WATER METER REPLACEMENT	631,604	-	-	-	-	0.00%
74240	GENERATOR	-	176,416	-	-	-	0.00%
75335	WATER TANK MAINTENANCE	248,125	-	-	-	-	0.00%
75702	WATER SUPPLY SYSTEM IMPROV	158,524	534,920	-	-	-	0.00%
75705	WATERMAIN REPLACEMENT	12,159	828,505	-	-	883,000	100.00%
75801	PARKING LOT REPAIR	-	-	-	-	60,000	100.00%
98060	TRANSFER TO WS			-	-	-	0.00%
	<b>Total W/S Construction Fund</b>	<b>\$ 1,050,412</b>	<b>\$ 1,582,848</b>	<b>\$ 158,501</b>	<b>\$ 160,144</b>	<b>\$ 1,188,000</b>	<b>649.52%</b>

# COMMUTER PARKING LOT

Proprietary/Enterprise funds are established for governmental business-like activities to account for the financing and self-supporting operations rendered on a user fee basis. These operations are often similar to those found in the private sector operated for a profit.

The Village of Tinley Park operates several parking facilities with nearly 3,000 parking spaces for individuals utilizing the Metra commuter rail service with two stations serving Tinley Park as well as other modes of public transport who commute primarily to and from Chicago. The various parking lots are rented in a combination of daily fee and monthly permits to both residents of the Village and non-residents. The rates were adjusted in January 2010. The previous adjustment to the fees for services occurred in 1994.

The Permit lots primarily offer the convenience of eliminating the need to pay for parking on a daily basis and are located around the Oak Park Avenue depot. Single Use Tokens were introduced in July 2010 and can be used at the daily fee parking lots in lieu of inserting dollar bills and/or coins into the collection boxes. The Single Use Tokens have been well received and commuters are continuing to frequently buy multiple sheets of tokens at a time. At any given point in time, the “inventory” of unused tokens in circulation represents the equivalent of over two months of daily parking use.

As a proprietary fund, most of the routine capital expenditures are included within this operating fund. However, larger capital projects will generally be supported through a separate capital improvement and replacement fund established for such activities.

## Department Goals

1. Provide convenient and safe parking options for commuters.  
*Strategic Plan Goal E*
2. Perform preventative and routine maintenance on the Commuter Parking Lots financed by user fees collected.  
*Strategic Plan Goal B*

## Performance Measures

Response time to schedule CPL Maintenance Requests

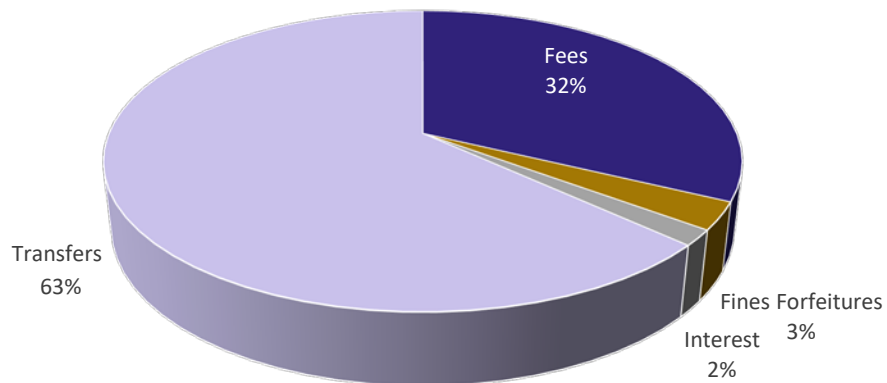
Analyze Commuter Parking Lot revenues and utilization of permit and daily pay spaces on a monthly basis

Benchmark	2020 Actual	2021 Est. Actual	2022 Budget
48 hours	93%	95%	95%
12	12	12	12

## 2022 Commuter Parking Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Fees	\$ 693,036	\$ 626,407	\$ 695,760	\$ 58,177	\$ 76,360	-89.02%
Fines Forfeitures	33,407	25,769	28,200	3,650	7,000	-75.18%
Interest	19,504	10,526	10,000	5,200	4,000	-60.00%
Transfers	-	-	-	-	150,224	100.00%
<b>Total</b>	<b>\$ 745,947</b>	<b>\$ 662,702</b>	<b>\$ 733,960</b>	<b>\$ 67,027</b>	<b>\$ 237,584</b>	<b>-67.63%</b>

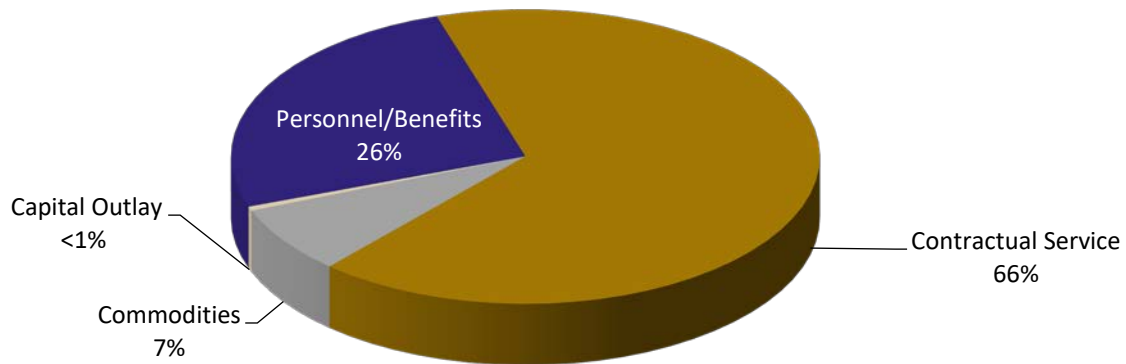
## Commuter Parking Lot Revenue Summary



## 2022 Commuter Parking Fund Expenditures Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$ 112,991	\$ 116,312	\$ 134,700	\$ 121,403	\$ 141,925	5.36%
Contractual Services	288,892	330,350	313,500	263,000	367,350	17.18%
Commodities	35,742	17,606	42,750	37,650	41,000	-4.09%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	1,014,668	14,441	15,000	1,650	2,500	-83.33%
<b>Total</b>	<b>\$ 1,452,293</b>	<b>\$ 478,709</b>	<b>\$ 505,950</b>	<b>\$ 423,703</b>	<b>\$ 552,775</b>	<b>9.25%</b>

### Commuter Parking Lot Expenditure Summary



## 2022 Commuter Parking Fund Detail Budget

### Commuter Parking Fund 70-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
52201	PERMITS - (B) OAK PARK AVE	\$ 11,220	\$ 10,632	\$ 11,520	\$ 1,065	\$ 1,800	-84.38%
52202	PERMITS - (D) BEATTY	92,178	83,201	90,000	7,400	9,000	-90.00%
52203	PERMITS - (C) SOUTH STREET	36,992	34,163	36,000	4,700	6,840	-81.00%
52205	PERMITS - (F) MUNICIPAL	-	90	-	-	-	0.00%
52206	PERMITS - TPUMC	1,980	2,955	3,240	360	720	-77.78%
52224	DAILY FEES - HICKORY	23,351	25,305	25,000	3,500	5,000	-80.00%
52227	DAILY FEES - 80TH AV	114,716	95,245	110,000	6,652	8,000	-92.73%
52228	DAILY FEES- S 80TH AVE	180,399	154,076	175,000	18,000	25,000	-85.71%
52230	TOKENS-COMMUTER DAILY LOTS	232,200	220,740	245,000	16,500	20,000	-91.84%
52241	FINES - OAK PARK AVE	2,350	2,750	2,400	350	400	-83.33%
52242	FINES - BEATTY	2,300	1,644	1,500	200	300	-80.00%
52243	FINES - SOUTH STREET	625	1,550	1,000	50	100	-90.00%
52244	FINES - HICKORY	1,875	1,975	1,800	375	3,000	66.67%
52245	FINES - MUNICIPAL	-	150	-	-	-	0.00%
52246	FINES - TPUMC	75	50	-	50	-	0.00%
52247	FINES - 80TH AV	11,875	8,425	9,500	1,800	2,000	-78.95%
52248	FINES - S 80TH AVE	14,307	9,225	12,000	825	1,200	-90.00%
65700	INTEREST - I/P	19,504	10,526	10,000	5,200	4,000	-60.00%
69001	TRANSFER FROM GENERAL FUND	-	-	-	-	150,224	0.00%
	<b>TOTAL COMMUTER PARKING LOTS</b>	<b>\$ 745,947</b>	<b>\$ 662,702</b>	<b>\$ 733,960</b>	<b>\$ 67,027</b>	<b>\$ 237,584</b>	<b>-67.63%</b>

**Commuter Parking Fund Expenditures 70-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 58,483	\$ 60,831	\$ 66,500	\$ 64,000	\$ 70,000	5.26%
71112	OVERTIME	2,040	2,868	5,000	1,000	4,000	-20.00%
71125	PART TIME HELP - PENSIONABLE	18,852	20,121	23,000	24,000	26,500	15.22%
71127	PART TIME HELP - NON-PENSIONABLE	1,857	2,759	4,000	903	3,000	-25.00%
72310	PRINTING	9,714	2,315	10,300	3,000	10,300	0.00%
72315	BANK CHARGES	1,108	1,368	1,500	1,400	1,500	0.00%
72421	LIABILITY INSURANCE	100	19,612	23,000	23,000	26,000	13.04%
72430	EMPLOYEE HEALTH & LIFE	15,046	12,737	15,000	12,500	16,000	6.67%
72446	EMPLOYMENT COSTS	-	-	500	-	500	0.00%
72480	FICA	6,124	6,586	7,500	7,000	7,925	5.67%
72485	IMRF	10,226	10,410	12,800	12,000	13,600	6.25%
72510	ELECTRICITY	3,170	2,294	4,100	2,500	3,350	-18.29%
72512	WATER & SEWER	2,966	2,384	5,100	3,500	3,500	-31.37%
72530	R & M - MACHINERY & EQ	-	-	2,500	500	2,500	0.00%
72541	INSURANCE DEDUCTIBLE	-	23,165	30,000	30,000	30,000	0.00%
72542	INSURANCE DEDUCTIBLE-IPMG	-	-	30,000	15,000	30,000	0.00%
72621	LAND RENTAL	14,400	14,400	14,400	14,400	14,400	0.00%
72740	SNOW REMOVAL SERVICE	232,650	262,875	170,200	170,200	220,450	29.52%
72775	R & M TRAFFIC SIGNALS	2,736	2,052	3,000	3,400	3,600	20.00%
72790	OTHER CONTRACTUAL SVCS	2,890	-	3,000	-	3,000	0.00%
72840	ENGINEERING SERVICES	-	-	5,500	-	5,500	0.00%
72845	AUDIT SERVICES	1,975	1,500	2,100	2,100	2,100	0.00%
72881	CONTRACT LANDSCAPE MAINTENANCE	23,319	3,063	18,000	-	18,000	0.00%
73550	CHEMICAL SUPPLIES	31	-	1,000	-	1,000	0.00%
73570	ELECTRICAL SUPPLIES	860	461	1,500	50	1,500	0.00%
73610	UNIFORMS	363	-	400	-	400	0.00%
73620	PAINT SUPPLIES	-	-	500	-	500	0.00%
73680	LANDSCAPING MATERIALS	232	-	10,000	300	10,000	0.00%
73770	CONCRETE & MASONRY SUPPL	-	313	1,000	-	1,000	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
73810	SALT FOR ICE CONTROL	24,690	8,000	15,000	15,000	15,000	0.00%
73830	SIGNS & SIGN MATERIALS	-	9	250	-	250	0.00%
73840	HARDWARE	-	84	200	50	200	0.00%
73860	SAND, GRAVEL & ROCK	3,021	3,087	3,000	3,000	3,000	0.00%
73870	OTHER OPERATING SUPPLIES	22	6	500	50	500	0.00%
78099	NSF BAD DEBTS	15	-	-	-	-	0.00%
79000	REFUNDS	735	968	600	13,200	1,200	100.00%
98071	TRANSFER TO CPL RESERVE	1,014,668	14,441	15,000	1,650	2,500	-83.33%
	<b>Total CPL Fund</b>	<b>\$ 1,452,293</b>	<b>\$ 478,709</b>	<b>\$ 505,950</b>	<b>\$ 423,703</b>	<b>\$ 552,775</b>	<b>9.25%</b>

# COMMUTER PARKING IMPROVEMENT AND REPLACEMENT FUND

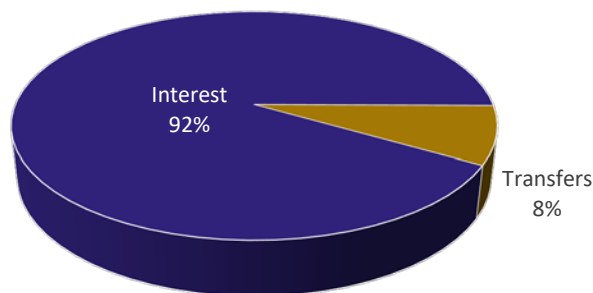
Under lease and intergovernmental agreements, the Village is required to fund and maintain adequate reserves for the long term maintenance of the commuter parking lots.

This capital reserve fund is related to the commuter parking lot operations. It was established to set aside funds for future capital projects related to the major maintenance, rehabilitation, or replacement of the parking lots and its related facilities.

## 2022 Commuter Parking Improvement and Replacement Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Interest	40,502	57,355	30,000	29,000	28,000	-6.67%
Transfers	1,014,668	14,441	15,000	1,650	2,500	-83.33%
<b>Total</b>	<b>\$ 1,055,170</b>	<b>\$ 71,796</b>	<b>\$ 45,000</b>	<b>\$ 30,650</b>	<b>\$ 30,500</b>	<b>-32.22%</b>

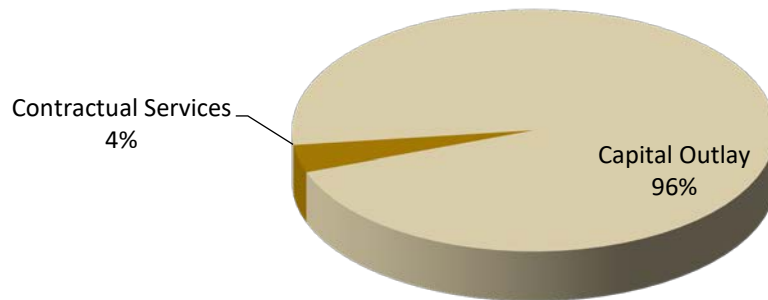
Commuter Parking Lot Improvement/Replacement Revenue  
Summary



## 2022 Commuter Parking Improvement and Replacement Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	-	-	6,000	-	6,000	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	344,630	245,315	299,300	199,300	160,000	-46.54%
<b>Total</b>	<b>\$ 344,630</b>	<b>\$ 245,315</b>	<b>\$ 305,300</b>	<b>\$ 199,300</b>	<b>\$ 166,000</b>	<b>-45.63%</b>

### Commuter Parking Lot Improvement/Replacement Expenditure Summary



## 2022 Commuter Parking Improvement and Replacement Fund Budget

### Commuter Parking Lot Improvement and Replacement Fund Revenue 71-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
65700	INTEREST - INVEST POOL	\$ 40,502	\$ 57,355	\$ 30,000	\$ 29,000	\$ 28,000	-6.67%
69070	TRANSFER FROM CPL	1,014,668	14,441	15,000	1,650	2,500	-83.33%
	<b>TOTAL COMMUTER PARKING IMPROV &amp; REPL</b>	<b>\$ 1,055,170</b>	<b>\$ 71,796</b>	<b>\$ 45,000</b>	<b>\$ 30,650</b>	<b>\$ 30,500</b>	<b>-32.22%</b>

### Commuter Parking Lot Improvement and Replacement Fund Expenditures 71-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72840	ENGINEERING SERVICES	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	0.00%
75125	STATION AREA IMPROVEMENT	-	-	25,000	25,000	-	-100.00%
75801	PARK LOT REPAIR/RESURFAC	344,630	245,315	274,300	174,300	160,000	-41.67%
	<b>Total CPL Improve/Replacement Fund</b>	<b>\$ 344,630</b>	<b>\$ 245,315</b>	<b>\$ 305,300</b>	<b>\$ 199,300</b>	<b>\$ 166,000</b>	<b>-45.63%</b>

## FIDUCIARY FUNDS

# POLICE PENSION TRUST FUND

State Statutes require any municipality with a population of 5,000 or more, and with full time police officers, to establish a pension fund for the benefit of those officers. The Village of Tinley Park established the Tinley Park Police Pension Fund in September 1958. The pension fund requirements are spelled out in Article 3 of the Illinois Pension Code (40 ILCS 5/3).

The Police Pension Trust fund accounts for the accumulation of resources to pay pension benefit obligations and related administrative costs for the Village of Tinley Park's full time sworn officers. Resources are contributed by members of the police force at rates fixed established by State Statute, from other Police Pension Trust funds, and by the Village through an annual property tax levy. The Police Pension Trust Fund is administered by a Board of Trustees comprised of two members elected from active patrol officers, one member elected from the beneficiaries, and two appointed by the Village President. The Village Treasurer is an ex-officio member of the Police Pension Trust Board and custodian of the assets of the Fund under the Illinois Pension Code.

The Pension Board has chosen to engage the services of an Investment Advisor to assist in the investing pension assets in equity securities (common stocks and annuities).

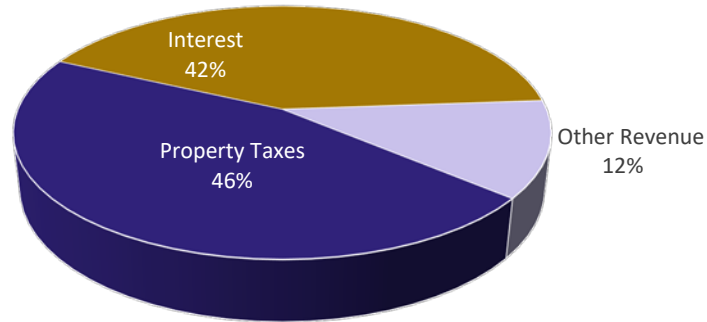
The Pension Board elected to outsource the accounting and related benefits administration effective May 1, 2020. The Village's Financial staff had provided these services at no additional cost to the pension fund or the taxpayers for the past 62 years.

The Village of Tinley Park has had a long standing commitment to make the full amount of the annual employer contributions to the fund as determined by the Public Pension Division of the Illinois Department of Insurance or by an independent actuary. Additionally, the Village had periodically contributed amounts to the Police Pension Fund above and beyond the actuarially determined "required" contribution amounts to allow the Fund to increase its future earning potential and actuarial funding levels.

## 2022 Police Pension Trust Fund Revenue Summary

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
Property Taxes	\$ 3,080,010	\$ 2,780,690	\$ 3,850,000	\$ 3,850,000	\$ 4,215,000	9.48%
Interest	3,725,294	454,946	5,249,950	19,754,007	3,863,000	-26.42%
Transfers	-	-	-	-	-	0.00%
Other Revenue	833,056	1,133,719	950,000	1,128,000	1,128,000	18.74%
<b>Total</b>	<b>\$ 7,638,360</b>	<b>\$ 4,369,355</b>	<b>\$ 10,049,950</b>	<b>\$ 24,732,007</b>	<b>\$ 9,206,000</b>	<b>-8.40%</b>

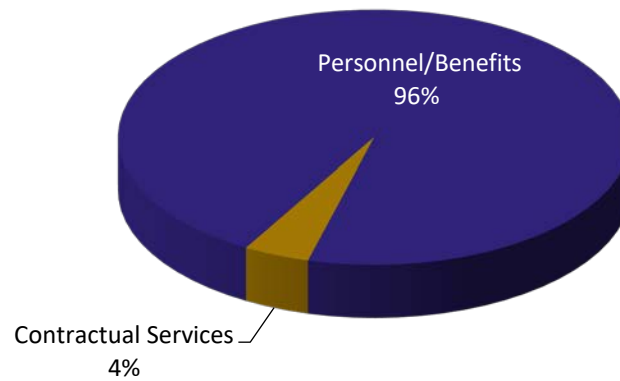
## Police Pension Revenue Summary



## 2022 Police Pension Trust Fund Expenditure Summary

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel/Benefits	\$ 4,014,369	\$ 4,203,735	\$ 4,624,725	\$ 4,595,632	\$ 5,091,605	10.10%
Contractual Services	146,847	157,981	188,040	191,090	221,380	17.73%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 4,161,216</b>	<b>\$ 4,361,716</b>	<b>\$ 4,812,765</b>	<b>\$ 4,786,722</b>	<b>\$ 5,312,985</b>	<b>10.39%</b>

Police Pension Expenditure Summary



**2022 Police Pension Trust Fund Fund Budget**  
**Police Pension Trust Fund Revenue 80-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
40100	REAL ESTATE TAX LEVY	\$ -	\$ -	\$ -	\$ 3,850,000	\$ -	0.00%
40107	2007 LEVY - COOK	(17)	-	-	-	-	0.00%
40108	2008 LEVY - COOK	(1)	-	-	-	-	0.00%
40109	2009 LEVY - COOK	(28)	38	-	-	-	0.00%
40110	2010 LEVY - COOK	(542)	(3)	-	-	-	0.00%
40111	2011 LEVY - COOK	(437)	(162)	-	-	-	0.00%
40112	2012 LEVY - COOK	(1,166)	(147)	-	-	-	0.00%
40113	2013 LEVY - COOK	(1,936)	(913)	-	-	-	0.00%
40114	2014 LEVY - COOK	(10,394)	(3,487)	-	-	-	0.00%
40115	2015 LEVY - COOK	(12,472)	(10,486)	-	-	-	0.00%
40116	2016 LEVY - COOK	(3,288)	(13,320)	-	-	-	0.00%
40117	2017 LEVY - COOK	1,152,353	(946)	-	-	-	0.00%
40118	2018 LEVY - COOK	1,238,582	1,002,374	-	-	-	0.00%
40119	2019 LEVY - COOK	-	1,202,754	1,530,000	-	-	-100.00%
40120	2020 LEVY - COOK	-	-	1,490,000	-	1,655,000	11.07%
40121	2021 LEVY - COOK	-	-	-	-	1,600,000	100.00%
40216	2016 LEVY - WILL	805	-	-	-	-	0.00%
40217	2017 LEVY - WILL	718,551	-	-	-	-	0.00%
40218	2018 LEVY - WILL	-	604,988	-	-	-	0.00%
40219	2019 LEVY - WILL	-	-	830,000	-	-	-100.00%
40220	2020 LEVY - WILL	-	-	-	-	960,000	0.00%
54225	EMPLOYEE PRE-TAX CONTR	788,064	851,217	950,000	850,000	850,000	-10.53%
54235	PORTABILITY PYMTS - EMPLOYEE	43,934	74,752	-	-	-	0.00%
54240	PORTABILITY PYMTS - OPD	-	207,461	-	-	-	0.00%
54999	MISCELLANEOUS REVENUE	1,058	289	-	-	-	0.00%
65110	INTEREST - CHECKING	4	12	-	7	-	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
65131	INTEREST -FMW MONEY MKT	488	326	-	-	-	0.00%
65137	INTEREST SFAM GOVT MONEY FD	1,619	2,631	2,500	-	-	-100.00%
65401	INTEREST - U S T BONDS	56,606	58,734	53,000	-	-	-100.00%
65403	INTEREST & DIVIDENDS - FIXED INCOME	126,902	126,034	143,700	639,000	639,000	344.68%
65409	INTEREST GOVT BONDS	377,478	412,177	400,000	-	-	-100.00%
65429	INTEREST GNMA 2669	382	339	240	-	-	-100.00%
65430	INTEREST - GNMA 3239	238	218	150	-	-	-100.00%
65431	INTEREST - GNMA 3240	203	185	130	-	-	-100.00%
65432	INTEREST - GNMA 321809	1,107	831	600	-	-	-100.00%
65434	INTEREST - GNMA II 1841	233	178	125	-	-	-100.00%
65436	INTEREST GNMA II #2116	357	263	215	-	-	-100.00%
65438	INTEREST - GNMA #490169	268	269	180	-	-	-100.00%
65445	INTEREST - MUNICIPAL BONDS	118,763	110,817	93,000	-	-	-100.00%
65446	INTEREST & DIVIDENDS - MUTUAL FUNDS	-	-	-	-	224,000	100.00%
65571	CAPITAL GAINS & LOSSES	1,969,172	1,362,952	1,500,000	-	-	-100.00%
65811	INTEREST - R/E TAX COOK	470	406	-	-	-	0.00%
65812	INTEREST - R/E TAX WILL	369	371	-	-	-	0.00%
65900	REALIZED & UNREALIZED GAIN/LOSS	1,247,529	546,369	1,500,000	19,115,000	3,000,000	100.00%
65950	MARKET VALUE ADJUSTMENTS	(176,894)	(2,168,166)	1,556,110	-	-	-100.00%
65951	OTHER INVESTMENT INCOME	-	-	-	278,000	278,000	100.00%
	<b>TOTAL POLICE PENSION</b>	<b>\$ 7,638,360</b>	<b>\$ 4,369,355</b>	<b>\$ 10,049,950</b>	<b>\$ 24,732,007</b>	<b>\$ 9,206,000</b>	<b>-8.40%</b>

**Police Pension Trust Fund Expenditures 80-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71800	RETIREMENT PENSION	\$ 3,526,271	\$ 3,712,948	\$ 4,139,250	\$ 4,055,032	\$ 4,541,224	9.71%
71805	LINE OF DUTY DISABILITY	291,178	293,503	293,820	295,000	303,759	3.38%
71810	NON-DUTY DISABILITY	44,853	44,853	44,855	45,000	46,202	3.00%
71815	WIDOW RETIREMENT PENSION	147,667	146,703	146,800	195,000	200,420	36.53%
71850	REFUND OF CONTRIBUTIONS	4,400	5,728	-	5,600	-	0.00%
72130	TRAVEL EXPENSE	251	319	400	50	400	0.00%
72170	MEETINGS & CONFERENCES	2,957	3,821	4,000	2,240	4,000	0.00%
72424	FIDUCIARY BONDING INS	9,795	9,795	10,000	10,000	12,000	20.00%
72720	DUES & SUBSCRIPTIONS	795	795	800	800	800	0.00%
72790	OTHER CONTRACTUAL SERVICES	-	-	18,840	18,000	20,600	9.34%
72841	INVESTMENT ADVISORY FEES	122,493	129,488	136,000	149,000	168,920	24.21%
72850	LEGAL SERVICES	2,556	3,232	10,000	3,000	5,500	-45.00%
72855	MEDICAL SERVICES	-	2,531	-	-	1,000	100.00%
72880	COMPLIANCE/FILING FEES	8,000	8,000	8,000	8,000	8,160	2.00%
	<b>Total Police Pension</b>	<b>\$ 4,161,216</b>	<b>\$ 4,361,716</b>	<b>\$ 4,812,765</b>	<b>\$ 4,786,722</b>	<b>\$ 5,312,985</b>	<b>10.39%</b>

# TINLEY PARK PUBLIC LIBRARY

# TINLEY PARK PUBLIC LIBRARY

The origins of a Public Library in Tinley Park date to the early twentieth century. The first Public Library operated approximately between 1913 and 1914 and was located in a storefront office of Christian Andres, Sr. at 17344 Oak Park Avenue. The Library was the result of local fundraising efforts of the Tinley Park Dramatic Club lead by Mrs. Mary Goss Fulton (Mrs. Willard Fulton), a teacher (and later principal) in the Tinley Park School. However, without sustained financial support, this effort was apparently short lived.

A Works Progress Administration (WPA) sponsored Public Library was established in the Tinley Park School (later known as Central Middle School) at 17248 67th Avenue in 1937. It seems that this second public library was also short lived, and it is presumed that this library subsequently was absorbed or evolved into a school only library.

The foundations of the present Tinley Park Public Library began in 1956 when members of the Tinley Park Women's Club, founded by Mrs. Wallace B. Combs, initiated a campaign to establish a Public Library for the growing community. From 1940 to the mid-1950s, Tinley Park's population has more than tripled with continued growth anticipated. The first Women's Club sponsored library was housed in a small construction office, about the size of a one car garage, provided by George Hartmann on a site donated by the Tinley Park Development Co. located at 6871 171st Street.

In 1957, the Friends of the Library group was formed to help support the operations of the library. A larger permanent building was constructed in 1959. At that time, the library was staffed entirely by volunteers and maintained through public donations. This facility had seating room for 18 people.

The Tinley Park Library became a member of the Suburban Library System (SLS) in 1966, which allowed the members to share resources with other area libraries. The SLS evolved into the Metropolitan Library System (MLS). In 2011, five regional library systems merged to form the Reaching Across Illinois Library System (RAILS) and now consists of 1,300 library organizations representing more than 4,200 library facilities in a 27,000 square mile area of Northern Illinois; excluding the City of Chicago.

A modern and expanded library facility was constructed in 1974 at 17101 71st Avenue containing 25,000 square feet of space. An expanded children's section was developed in the lower level of the building in 1982. The present library facility at 7851 Timber Drive opened in 2004.

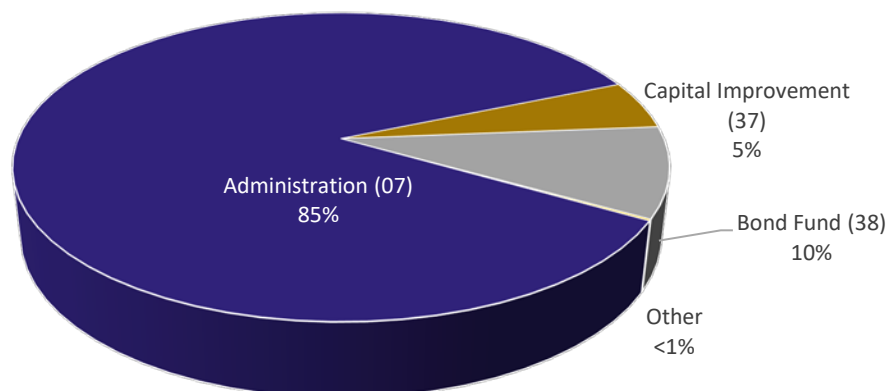
The Library has its own elected governing board of trustees that manage the day to day operations of the Library. The Tinley Park Public Library provides services to the residents of Tinley Park as well as the residents of the Orland Hills Public Library District under an intergovernmental agreement with that district. Despite having its own governing board, under Illinois Statutes, the Tinley Park Village Board has final approval over certain financial functions of the Tinley Park Public Library. The Library's budget and property tax levy request are also considered to be part of the Village's overall budget and levy for approval purposes. Additionally, should the Library Board seek debt financing, it requires ratifying approval of the Village Board. The statutory requirements cause the Tinley Park Public Library to be somewhat fiscally dependent upon the Village. However, it has been rare for the Village Board to deny or modify the budget, levy, or debt issuance requests approved by the Library Board.

The Tinley Park Public Library was considered a discretely presented component unit in the Village's Comprehensive Annual Financial Report (CAFR, or audit) through fiscal year ended April 30, 2016. Thereafter, a separate audit report has been prepared for the Library to emphasize that it is separately operated from the primary Village government

### 2022 Tinley Park Public Library Funds Revenue Budget Summary by Fund

Revenue Fund Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Administration (07)	\$5,798,739	\$5,839,764	\$6,703,300	\$6,388,019	\$6,378,350	-4.85%
Capital Improvement (37)	968,925	914,550	473,000	621,210	380,309	-19.60%
Bond Fund (38)	550,126	533,682	707,000	711,671	707,000	0.00%
Other	13,167	11,703	12,000	1,500	12,000	0.00%
<b>Total</b>	<b>\$7,330,957</b>	<b>\$7,299,699</b>	<b>\$7,895,300</b>	<b>\$7,722,400</b>	<b>\$7,477,659</b>	<b>-5.29%</b>

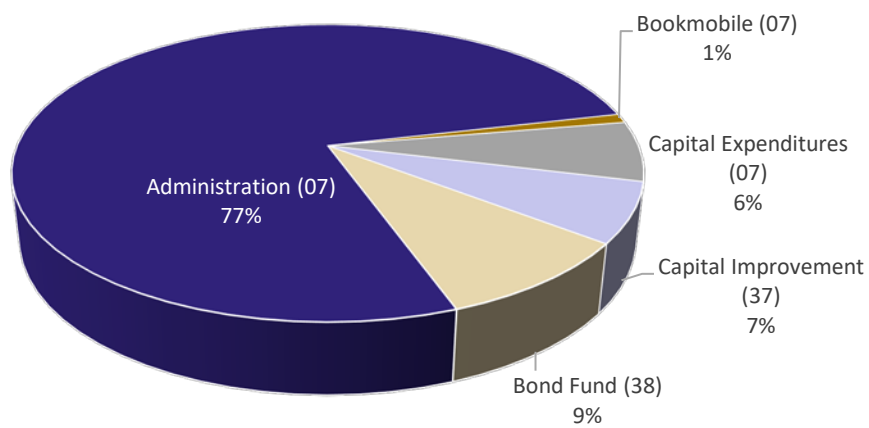
Library Revenue by Division



## 2022 Tinley Park Public Library Funds Expenditure Budget Summary by Fund

Expenditure Fund Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Administration (07)	\$5,400,805	\$5,350,404	\$5,891,550	\$5,266,161	\$5,811,000	-1.37%
Bookmobile (07)	51,422	39,610	81,150	10,160	74,150	-8.63%
Capital Expenditures (07)	267,007	334,749	730,600	475,948	493,200	-32.49%
Capital Improvement (37)	265,448	332,919	730,600	360,000	493,200	-32.49%
Bond Fund (38)	531,000	533,600	685,200	535,200	685,200	0.00%
<b>Total</b>	<b>\$6,515,682</b>	<b>\$6,591,282</b>	<b>\$8,119,100</b>	<b>\$6,647,469</b>	<b>\$7,556,750</b>	<b>-6.93%</b>

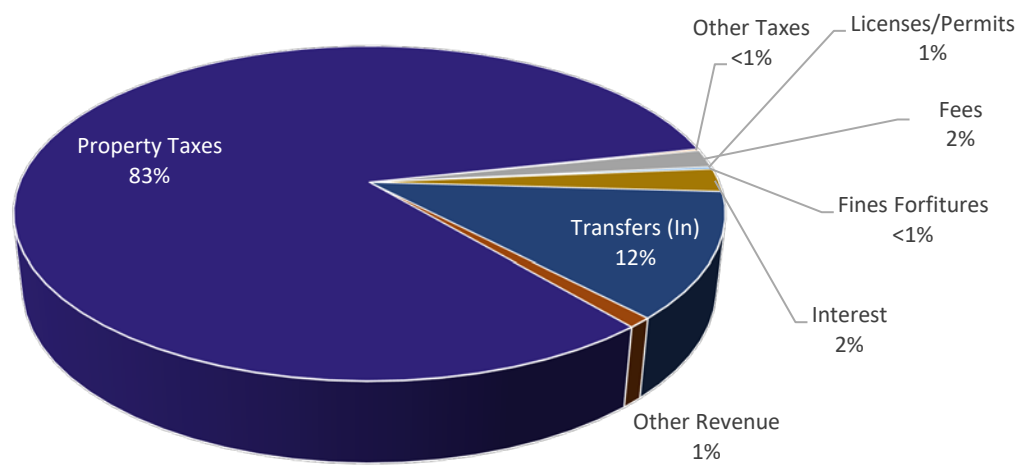
Library Expenditures by Division



## 2022 Tinley Park Public Library Funds Revenue Summary by Type

Revenue Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Property Taxes	\$5,630,450	\$5,693,517	\$6,182,000	\$6,243,093	\$6,182,000	0.00%
Other Taxes	12,704	16,725	11,900	11,900	11,900	0.00%
Fees	150,498	73,663	141,800	200,052	128,900	-9.10%
Licenses/Permits	7,735	5,190	-	4,860	-	0.00%
Fines Forfeitures	33,047	30,572	28,000	13,120	16,500	-41.07%
Interest	329,944	304,746	230,850	39,358	167,700	-27.36%
Transfers (In)	1,065,448	1,089,085	1,228,250	1,110,000	898,159	-26.87%
Other Revenue	101,131	86,201	72,500	100,017	72,500	0.00%
<b>Total</b>	<b>\$7,330,957</b>	<b>\$7,299,699</b>	<b>\$7,895,300</b>	<b>\$7,722,400</b>	<b>\$7,477,659</b>	<b>-5.29%</b>

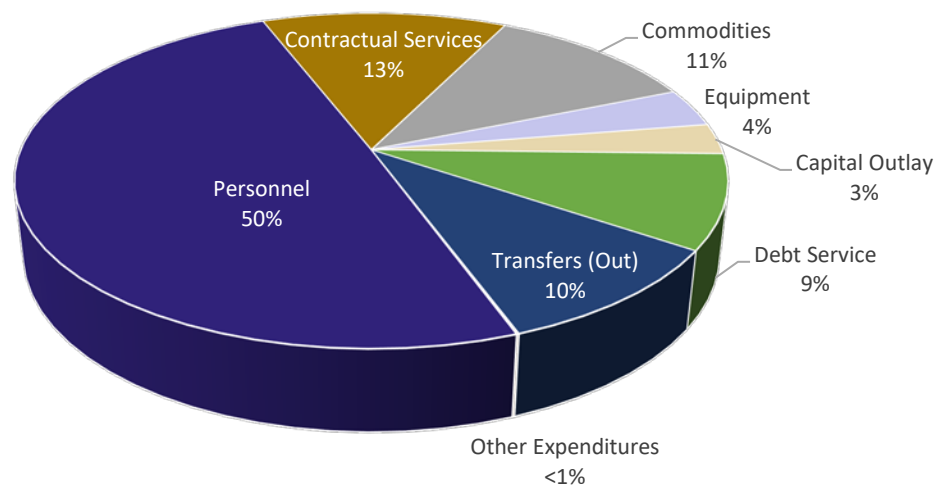
Library Revenue by Account Classification



## 2022 Tinley Park Public Library Funds Expenditure Summary by Type

Expenditure Summary	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22 - FY21
Personnel	\$3,248,319	\$3,163,912	\$3,683,200	\$3,191,500	\$3,752,056	1.87%
Contractual Services	728,740	799,454	1,040,850	821,021	1,000,135	-3.91%
Commodities	663,109	666,772	887,300	661,600	862,300	-2.82%
Equipment	204,659	224,047	431,100	293,600	279,700	-35.12%
Capital Outlay	72,346	110,702	306,500	182,348	222,500	-27.41%
Debt Service	531,000	533,600	685,200	535,200	685,200	0.00%
Transfers (Out)	1,065,448	1,089,085	1,078,250	960,000	748,159	-30.61%
Other Expenditures	2,061	3,710	6,700	2,200	6,700	0.00%
<b>Total</b>	<b>\$6,515,682</b>	<b>\$6,591,282</b>	<b>\$8,119,100</b>	<b>\$6,647,469</b>	<b>\$7,556,750</b>	<b>-6.93%</b>

Library Expenditures by Account Classification



## 2022 Tinley Park Public Library Funds Budget

### Tinley Park Public Library Fund Revenue 07-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
40100-18	2018 LEVY AND PRIOR - COOK	\$ 3,876,069	\$ 1,887,874	\$ -	\$ 5,679	\$ -	0.00%
40119	2019 LEVY - COOK	-	2,181,720	2,030,000	2,036,614	-	-100.00%
40120	2020 LEVY - COOK	-	-	2,320,000	2,320,000	2,030,000	-12.50%
40121	2021 LEVY - COOK	-	-	-	-	2,320,000	100.00%
40217-18	2018 LEVY AND PRIOR - WILL	1,218,772	1,101,700	-	-	-	0.00%
40219	2019 LEVY - WILL	-	-	1,287,000	1,320,329	-	-100.00%
40220	2020 LEVY - WILL	-	-	-	-	1,287,000	100.00%
45200	IL REPLACEMENT TAXES	12,704	16,725	11,900	11,900	11,900	0.00%
45510	PER CAPITA GRANT	70,879	70,879	60,000	70,879	60,000	0.00%
45511	ORLAND HILLS PER CAPITA	8,936	8,936	8,000	8,936	8,000	0.00%
45515	OHPLD CAPITAL CONTRIB	4,500	-	4,500	9,000	4,500	0.00%
45599	MISCELLANEOUS GRANTS	9,998	-	-	-	-	0.00%
48205	FINES	21,629	19,388	16,500	7,260	10,000	-39.39%
48206	SWAN E-COMMERCE FINES	4,008	4,062	3,500	3,140	3,500	0.00%
48210	LOST/DAMAGED BOOK FINES	7,410	7,122	8,000	2,720	3,000	-62.50%
51605	SLS RECIPROCAL BORROWING	933	230	-	400	-	0.00%
51610	COPY MACHINE USE FEES	4,853	3,448	4,000	1,200	1,200	-70.00%
51616	FAX USE FEES	4,396	4,204	3,500	2,110	2,500	-28.57%
51620	COMPUTER USE FEES	1,578	1,106	1,300	100	1,000	-23.08%
51621	COMPUTER PRINTING FEES	16,497	15,074	12,000	3,600	3,000	-75.00%
51622	SCAN STATION FEES	-	1	-	-	-	0.00%
51625	NON RESIDENT CARD FEES	269	-	500	-	500	0.00%
51626	LIBRARY REPLACEMENT CARDS	792	768	-	12	-	0.00%
51630	ORLAND HILLS CONTRACT	120,000	48,000	120,000	192,000	120,000	0.00%
51635	INTERLIBRARY LOAN FEES	715	832	500	630	700	40.00%
51645	PROGRAM FEES	465	-	-	-	-	0.00%
54190	MERCH RETURN/REFUNDS	238	-	-	304	-	0.00%
54195	MISC REIMBURSEMENT	1,851	1,966	-	9,346	-	0.00%
54200	DONATIONS RECEIVED	2,719	3,011	-	350	-	0.00%
54305	MEETING ROOM RENTAL	350	175	-	-	-	0.00%
54990	CASH OVER & SHORT	(9)	17	-	2	-	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
54999	MISCELLANEOUS REVENUE	1,669	1,217	-	1,200	-	0.00%
65110	INTEREST - CHECKING	93	86	50	71	50	0.00%
65135	INTEREST - IPTIP	113,377	98,633	75,000	13,800	13,000	-82.67%
65811	INTEREST - R/E TAX COOK	884	808	250	70	100	-60.00%
65812	INTEREST - R/E TAX WILL	692	743	200	7	200	0.00%
65899	INTEREST - OTHER	26,024	28,120	6,000	6,360	5,000	-16.67%
69037	TRANSFER FROM LIBRARY CAP FUND	265,448	332,919	730,600	360,000	493,200	-32.49%
	<b>TOTAL LIBRARY FUND</b>	<b>\$ 5,798,739</b>	<b>\$ 5,839,764</b>	<b>\$ 6,703,300</b>	<b>\$ 6,388,019</b>	<b>\$ 6,378,350</b>	<b>-4.85%</b>

#### Tinley Park Public Library Capital Improvement Fund Revenue 37-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
43250	BUILDING IMPACT FEES	\$ 7,735	\$ 5,190	\$ -	\$ 4,860	\$ -	0.00%
65135	INTEREST - IPTIP	160,739	152,583	125,000	16,000	125,000	0.00%
65700	INTEREST - I/P	451	611	350	350	350	0.00%
69007	TRANSFER FROM LIBRARY	800,000	756,166	347,650	600,000	254,959	-26.66%
	<b>TOTAL LIBRARY CAPITAL IMPROVE FUND</b>	<b>\$ 968,925</b>	<b>\$ 914,550</b>	<b>\$ 473,000</b>	<b>\$ 621,210</b>	<b>\$ 380,309</b>	<b>-19.60%</b>

#### Tinley Park Public Library Bond Fund Revenue 38-00-000

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
40100	2000 LEVY - COOK	\$ (1)	\$ -	\$ -	\$ -	\$ -	0.00%
40103	2003 BOND LEVY COOK	(10)	(27)	-	(5)	-	0.00%
40104	2004 BOND LEVY COOK	(25)	(21)	-	(32)	-	0.00%
40105	2005 BOND LEVY COOK	(26)	(6)	-	(7)	-	0.00%
40106	2006 BOND LEVY COOK	(11)	(22)	-	-	-	0.00%
40107	2007 BOND LEVY COOK	(7)	-	-	(13)	-	0.00%
40108	2008 BOND LEVY COOK	-	-	-	(2)	-	0.00%
40109	2009 BOND LEVY COOK	(10)	14	-	(49)	-	0.00%
40110	2010 BOND LEVY COOK	(155)	(1)	-	(32)	-	0.00%
40111	2011 BOND LEVY COOK	(112)	(41)	-	(136)	-	0.00%
40112	2012 BOND LEVY COOK	(306)	(39)	-	(12)	-	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
40113	2013 BOND LEVY COOK	(506)	(239)	-	(12)	-	0.00%
40114	2014 BOND LEVY COOK	(2,386)	(801)	-	(68)	-	0.00%
40115	2015 BOND LEVY COOK	(2,472)	(2,079)	-	(157)	-	0.00%
40116	2016 BOND LEVY COOK	(627)	(2,541)	-	(454)	-	0.00%
40117	2017 BOND LEVY COOK	197,005	(173)	-	(1,144)	-	0.00%
40118	2018 BOND LEVY COOK	216,576	199,621	-	300	-	0.00%
40119	2019 BOND LEVY - COOK	-	217,620	190,000	203,146	-	-100.00%
40120	2020 BOND LEVY - COOK	-	-	230,000	230,000	190,000	-17.39%
40121	2020 BOND LEVY - COOK	-	-	-	-	230,000	100.00%
40217	2017 BOND LEVY WILL	128,682	-	-	-	-	0.00%
40218	2018 BOND LEVY - WILL	-	110,958	-	-	-	0.00%
40219	2019 BOND LEVY - WILL	-	-	125,000	129,148	-	-100.00%
40220	2020 BOND LEVY - WILL	-	-	-	-	125,000	100.00%
65135	INTEREST - IPTIP	14,517	11,459	12,000	1,200	12,000	0.00%
69033	TRANSFER FROM SURTAX CAP	-	-	150,000	150,000	150,000	0.00%
	<b>TOTAL LIBRARY BOND FUND</b>	<b>\$ 550,126</b>	<b>\$ 533,682</b>	<b>\$ 707,000</b>	<b>\$ 711,671</b>	<b>\$ 707,000</b>	<b>0.00%</b>

**Tinley Park Public Library Working Cash Fund Revenue 82-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
65135	INTEREST - IPTIP AC	\$ 13,167	\$ 11,703	\$ 12,000	\$ 1,500	\$ 12,000	0.00%
	<b>TOTAL LIBRARY WORKING CASH</b>	<b>\$ 13,167</b>	<b>\$ 11,703</b>	<b>\$ 12,000</b>	<b>\$ 1,500</b>	<b>\$ 12,000</b>	<b>0.00%</b>

**Tinley Park Public Library Fund Expenditures 07-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
71110	SALARIES	\$ 1,780,228	\$ 1,766,393	\$ 1,933,000	\$ 1,820,000	\$ 1,994,856	3.20%
71125	PART TIME HELP - PENSIONABLE	446,564	379,556	470,000	350,000	380,000	-19.15%
71127	PART TIME - NON-PENSIONABLE	176,007	226,616	250,000	202,000	258,000	3.20%
72110	POSTAGE	12,921	10,732	15,000	12,000	15,000	0.00%
72120	TELEPHONE/COMMUNICATIONS	36,320	35,467	40,000	32,000	40,000	0.00%
72122	WIRELESS FIRE ALARM	660	660	800	800	800	0.00%
72125	TELECOMMUNICATIONS EXP	645	2,970	3,000	2,970	3,000	0.00%
72130	TRAVEL EXPENSE	1,033	1,046	1,600	-	1,600	0.00%
72140	TRAINING	7,690	5,940	10,000	3,000	10,000	0.00%
72170	MEETINGS & CONFERENCES	9,352	14,683	26,000	1,000	22,100	-15.00%
72220	RECEPTION & MEALS	4,066	3,479	4,500	2,000	4,500	0.00%
72315	BANK CHARGES	2,263	2,648	2,500	2,700	3,200	28.00%
72421	INSURANCE	38,804	45,435	68,000	53,091	68,000	0.00%
72430	EMPLOYEE HEALTH & LIFE	385,187	347,675	500,000	355,000	545,000	9.00%
72446	EMPLOYMENT COSTS	787	1,256	1,200	500	1,200	0.00%
72480	FICA	175,604	174,499	203,000	174,000	203,000	0.00%
72485	IMRF	283,942	267,917	326,000	290,000	370,000	13.50%
72511	NATURAL GAS	6,534	5,402	6,500	6,500	6,500	0.00%
72512	WATER & SEWER	4,408	4,387	5,000	4,500	5,000	0.00%
72520	R & M - BUILDINGS/STRUCT	51,300	54,675	49,000	49,000	55,500	13.27%
72521	R & M - GROUNDS/LANDSCAP	45,862	32,591	68,000	50,000	52,560	-22.71%
72522	R & M - BUILDING EQUIP	26,927	29,174	28,000	35,000	28,300	1.07%
72561	R & M - LIBRARY EQUIP	52,378	51,237	49,000	52,000	53,000	8.16%
72563	SWAN	52,908	62,762	68,000	68,000	70,000	2.94%
72565	R&M - COMPUTER EQUIPMENT	119,430	118,212	155,000	155,000	152,325	-1.73%
72653	WEBSITE MAINTENANCE SERVICES	637	313	300	300	300	0.00%
72655	SOFTWARE LICENSING & SUPPORT	101,147	111,064	110,000	110,000	115,500	5.00%
72720	DUES & SUBCRIPTIONS	5,832	4,739	7,500	5,000	7,500	0.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72765	BOOK PROCESSING SUPPLIES	11,796	11,331	14,000	11,000	13,000	-7.14%
72767	I.L.L. & COPY SERVICES	80	-	500	-	500	0.00%
72790	OTHER CONTRACTUAL SERVICES	27,894	65,049	119,300	100,000	100,000	-16.18%
72796	PUBLICITY/PUBLIC INFORM	43,824	68,604	62,000	33,000	62,000	0.00%
72835	CULTURAL ARTS & PROGRAMS	20,955	22,513	30,000	10,000	30,000	0.00%
72836	PROGRAM/YOUNG ADULT	7,566	5,867	13,000	1,000	13,000	0.00%
72837	PROGRAM/CHILDREN	21,259	12,995	28,000	2,500	28,000	0.00%
72845	ACCOUNTING & AUDIT SERV	18,700	15,250	25,000	25,000	19,600	-21.60%
72850	LEGAL SERVICES	1,665	5,428	2,500	1,000	2,500	0.00%
72875	BOOK COLLECTION SERVICE	707	671	700	-	700	0.00%
72985	PROMOTIONAL ITEMS	-	-	25,000	3,000	20,000	-20.00%
73110	OFFICE SUPPLIES	13,563	14,322	15,000	8,300	15,000	0.00%
73115	LIBRARY SUPPLIES	4,646	4,581	14,000	4,500	14,000	0.00%
73530	GASOLINE	1,072	1,728	2,800	300	2,800	0.00%
73575	COMPUTER SOFTWARE/SUPPLY	15,295	33,037	50,000	35,000	40,000	-20.00%
73591	BOOK PURCH - CHILDREN'S	81,113	69,748	80,000	75,000	80,000	0.00%
73593	BOOK PURCH - YOUNG ADULT	12,917	13,519	18,000	10,000	18,000	0.00%
73595	PERIODICALS & PAMPHLETS	18,107	18,451	25,000	18,000	25,000	0.00%
73701	ADULT NON-FICTION BOOKS	67,511	69,133	95,000	60,000	95,000	0.00%
73709	ADULT NON-FICTION STANDING	3,600	3,808	5,000	2,500	5,000	0.00%
73711	ADULT FICTION BOOKS	93,637	90,130	105,000	105,000	105,000	0.00%
73741	AUDIO/VISUAL - ADULT	37,964	39,031	50,000	40,000	50,000	0.00%
73743	AUDIO/ADULT	14,074	11,924	15,000	15,000	15,000	0.00%
73751	AUDIO/VISUAL CHILDRENS	25,013	19,204	30,000	21,000	30,000	0.00%
73753	EREADER HARDWARE	443	-	-	-	-	0.00%
73754	EREADER DOWNLOADS	66,755	89,904	120,000	100,000	120,000	0.00%
73761	REFERENCE BOOKS	572	776	1,000	1,000	1,000	0.00%
73769	REFERENCE STANDING ORDER	10,751	9,319	10,000	8,000	10,000	0.00%
73771	INFORMATION SERVICES	117,618	112,646	160,000	115,000	140,000	-12.50%
73870	OTHER OPERATING SUPPLIES	19,713	19,531	20,000	22,000	25,000	25.00%

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
74225	MISCELLANEOUS GRANT EXP	9,998	-	-	-	2,000	100.00%
78099	NSF BAD DEBTS	-	-	200	-	200	0.00%
79000	REFUNDS	147	(701)	500	200	500	0.00%
96200	BOND FEES	500	500	500	500	500	0.00%
98037	TRANSFER TO LIBRARY CAPITAL IMPROVEMENTS	800,000	756,166	347,650	600,000	254,959	-26.66%
99000	CONTINGENCY	1,914	4,411	6,000	2,000	6,000	0.00%
	<b>Total Library Fund</b>	<b>\$ 5,400,805</b>	<b>\$ 5,350,404</b>	<b>\$ 5,891,550</b>	<b>\$ 5,266,161</b>	<b>\$ 5,811,000</b>	<b>-1.37%</b>

**Tinley Park Public Library Fund Bookmobile Expenditures 07-74-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
72125	TELECOMMUNICATIONS EXP	\$ 646	\$ 649	\$ 1,150	\$ 160	\$ 1,150	0.00%
72540	R & M VEHICLES	412	1,729	10,000	-	3,000	-70.00%
72796	PUBLICITY/PUBLIC INFORM	2,466	1,041	3,000	-	3,000	0.00%
72860	VEHICLE LICENSING	95	-	-	-	-	0.00%
73590	BOOKMOBILE COLLECTIONS	47,803	36,191	60,000	10,000	60,000	0.00%
74020	BOOKMOBILE EQUIPMENT	-	-	7,000	-	7,000	0.00%
	<b>Total Library Bookmobile Fund</b>	<b>\$ 51,422</b>	<b>\$ 39,610</b>	<b>\$ 81,150</b>	<b>\$ 10,160</b>	<b>\$ 74,150</b>	<b>-8.63%</b>

**Tinley Park Public Library Fund Capital Expenditures 07-95-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
74020	LIBRARY EQUIPMENT	\$ 11,339	\$ 3,421	\$ 20,000	\$ 2,000	\$ 15,000	-25.00%
74110	FURNITURE & FIXTURES	6,300	82,908	110,100	40,000	71,100	-35.42%
74111	CHAIRS	1,302	4,479	6,000	1,000	3,000	-50.00%
74128	COMPUTER EQUIPMENT	69,265	130,623	250,000	250,000	143,600	-42.56%
74142	FIRST AID KITS	340	2,616	3,000	600	3,000	0.00%
74158	TELEPHONE SYSTEM	31,218	-	-	-	-	0.00%
74187	ALARM SYSTEM	18,752	-	35,000	-	35,000	0.00%
74225	BOOKMOBILE	56,145	-	-	-	-	0.00%
75004	HVAC EQUIPMENT	9,441	14,522	30,000	30,000	38,000	26.67%
75111	PAINTING	4,146	325	1,500	-	1,500	0.00%
75115	CARPETING	8,081	22,045	20,000	1,063	20,000	0.00%
75125	BUILDING & GROUND IMPROVEMENTS	50,678	73,810	250,000	150,000	153,000	-38.80%
75801	PARKING LOT REPAIR	-	-	5,000	1,285	10,000	100.00%
	<b>Total Library Cap Exp Fund</b>	<b>\$ 267,007</b>	<b>\$ 334,749</b>	<b>\$ 730,600</b>	<b>\$ 475,948</b>	<b>\$ 493,200</b>	<b>-32.49%</b>

**Tinley Park Public Library Capital Improvement Fund Expenditures 37-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
98007	TRANSFER TO LIBRARY	\$ 265,448	\$ 332,919	\$ 730,600	\$ 360,000	\$ 493,200	-32.49%
	<b>Total Library Capital Imp Fund</b>	<b>\$ 265,448</b>	<b>\$ 332,919</b>	<b>\$ 730,600</b>	<b>\$ 360,000</b>	<b>\$ 493,200</b>	<b>-32.49%</b>

**Tinley Park Public Library Bond Fund Expenditures 38-00-000**

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22 - FY 21
96100	BOND DEBT SERVICE	\$ 531,000	\$ 533,600	\$ 685,200	\$ 535,200	\$ 685,200	0.00%
	<b>Total Library Bond Fund</b>	<b>\$ 531,000</b>	<b>\$ 533,600</b>	<b>\$ 685,200</b>	<b>\$ 535,200</b>	<b>685,200</b>	<b>0.00%</b>

## APPENDIX A: STATISTICAL TABLES

# VILLAGE OF TINLEY PARK, ILLINOIS

## NET POSITION BY COMPONENT

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>GOVERNMENTAL ACTIVITIES</b>				
Net investment in capital assets	\$ 155,177,498	\$ 161,244,471	\$ 166,073,636	\$ 170,241,947
Restricted	13,352,069	15,706,936	17,640,039	19,317,206
Unrestricted	33,635,206	41,369,184	42,258,111	44,509,405
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 202,164,773</b>	<b>\$ 218,320,591</b>	<b>\$ 225,971,786</b>	<b>\$ 234,068,558</b>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Net investment in capital assets	\$ 27,851,329	\$ 26,058,168	\$ 26,453,348	\$ 27,155,351
Unrestricted	17,041,461	20,358,747	23,004,157	24,910,883
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 44,892,790</b>	<b>\$ 46,416,915</b>	<b>\$ 49,457,505</b>	<b>\$ 52,066,234</b>
<b>PRIMARY GOVERNMENT</b>				
Net investment in capital assets	\$ 183,028,827	\$ 187,302,639	\$ 192,526,984	\$ 197,397,298
Restricted	13,352,069	15,706,936	17,640,039	19,317,206
Unrestricted	50,676,667	61,727,931	65,262,268	69,420,288
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 247,057,563</b>	<b>\$ 264,737,506</b>	<b>\$ 275,429,291</b>	<b>\$ 286,134,792</b>

\*The Village implemented GASB Statement No. 68 during the fiscal year ended April 30, 2016.

\*\*The Village implemented GASB Statement No. 75 during the fiscal year ended April 30, 2019.

### Data Source

Audited Financial Statements

2015	2016*	2017	2018	2019**	2020
\$ 171,551,972	\$ 175,316,389	\$ 180,028,034	\$ 186,208,073	\$ 191,581,994	\$ 198,098,603
20,441,396	21,623,442	18,246,615	16,250,226	15,116,708	14,796,529
50,692,042	25,186,087	42,778,687	47,064,125	36,575,422	34,064,341
<u>\$ 242,685,410</u>	<u>\$ 222,125,918</u>	<u>\$ 241,053,336</u>	<u>\$ 249,522,424</u>	<u>\$ 243,274,124</u>	<u>\$ 246,959,473</u>
\$ 27,840,140	\$ 27,692,077	\$ 32,118,855	\$ 32,414,123	\$ 32,940,885	\$ 34,741,008
26,632,379	26,626,447	22,739,765	23,941,669	23,735,460	22,630,051
<u>\$ 54,472,519</u>	<u>\$ 54,318,524</u>	<u>\$ 54,858,620</u>	<u>\$ 56,355,792</u>	<u>\$ 56,676,345</u>	<u>\$ 57,371,059</u>
\$ 199,392,112	\$ 203,008,466	\$ 212,146,889	\$ 218,622,196	\$ 224,522,879	\$ 232,839,611
20,441,396	21,623,442	18,246,615	16,250,226	15,116,708	14,796,529
77,324,421	51,812,534	65,518,452	71,005,794	60,310,882	56,694,392
<u>\$ 297,157,929</u>	<u>\$ 276,444,442</u>	<u>\$ 295,911,956</u>	<u>\$ 305,878,216</u>	<u>\$ 299,950,469</u>	<u>\$ 304,330,532</u>

**VILLAGE OF TINLEY PARK, ILLINOIS**

**CHANGE IN NET POSITION**

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>EXPENSES</b>				
Governmental Activities				
General government	\$ 8,097,414	\$ 6,525,519	\$ 7,665,099	\$ 8,739,435
Public works	6,749,420	8,153,546	8,927,964	9,712,855
Public safety	22,618,380	23,410,071	24,454,236	25,581,497
Social services	3,148,287	3,450,385	3,490,517	2,974,874
Interest and fees	953,433	1,531,413	1,398,047	1,331,813
Total governmental activities expenses	41,566,934	43,070,934	45,935,863	48,340,474
Business-Type Activities				
Waterworks and sewerage	16,579,660	16,537,609	18,709,987	20,513,721
Commuter parking lot	702,172	597,467	653,130	847,805
Total business-type activities expenses	17,281,832	17,135,076	19,363,117	21,361,526
<b>TOTAL PRIMARY GOVERNMENT EXPENSES</b>	<b>\$ 58,848,766</b>	<b>\$ 60,206,010</b>	<b>\$ 65,298,980</b>	<b>\$ 69,702,000</b>
<b>PROGRAM REVENUES</b>				
Governmental Activities				
Charges for services				
General government	\$ 3,280,329	\$ 3,703,464	\$ 3,871,389	\$ 3,696,799
Public works	847,196	577,874	601,063	601,398
Public safety	151,514	366,389	337,490	376,432
Social services	73,808	167,212	147,448	90,347
Operating grants and contributions	348,894	497,016	241,084	391,544
Capital grants and contributions	3,427,678	6,045,568	2,970,147	2,769,027
Total governmental activities program revenues	8,129,419	11,357,523	8,168,621	7,925,547
Business-Type Activities				
Charges for services				
Waterworks and sewerage	15,666,413	17,153,816	20,040,305	22,003,023
Commuter parking lot	767,445	746,284	727,766	730,019
Operating grants and contributions	179,188	398,044	943,310	1,141,186
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	16,613,046	18,298,144	21,711,381	23,874,228
<b>TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES</b>	<b>\$ 24,742,465</b>	<b>\$ 29,655,667</b>	<b>\$ 29,880,002</b>	<b>\$ 31,799,775</b>

2015	2016	2017*	2018	2019	2020
\$ 8,775,423	\$ 9,228,529	\$ 16,364,337	\$ 16,220,567	\$ 12,035,852	\$ 12,547,733
10,657,146	10,537,269	11,141,801	11,456,960	12,799,470	15,712,242
28,898,115	29,282,595	25,955,225	27,790,455	27,892,996	30,514,831
3,221,597	3,345,971	1,918,257	2,183,629	2,115,404	2,092,037
956,067	1,102,291	750,883	595,521	239,120	312,419
52,508,348	53,496,655	56,130,503	58,247,132	55,082,842	61,179,262
21,059,744	23,011,396	23,099,454	24,030,960	24,326,656	23,618,221
413,270	691,403	752,701	460,641	834,582	769,671
21,473,014	23,702,799	23,852,155	24,491,601	25,161,238	24,387,892
\$ 73,981,362	\$ 77,199,454	\$ 79,982,658	\$ 82,738,733	\$ 80,244,080	\$ 85,567,154
\$ 3,807,235	\$ 4,246,295	\$ 3,299,040	\$ 3,358,226	\$ 3,131,061	\$ 3,038,547
588,554	617,449	605,054	742,432	564,199	551,038
376,419	379,636	1,443,850	1,630,334	1,702,236	1,685,266
95,868	170,815	30,058	28,564	27,542	10,326
412,394	309,629	1,965,413	1,839,244	1,877,432	2,435,587
2,268,569	1,690,500	1,043,202	574,451	402,201	743,935
7,549,039	7,414,324	8,386,617	8,173,251	7,704,671	8,464,699
22,757,138	23,707,172	24,212,715	24,762,820	24,882,828	23,645,573
747,679	745,407	730,101	733,045	726,442	652,176
287,912	224,013	-	-	-	-
-	-	-	242,188	-	317,379
23,792,729	24,676,592	24,942,816	25,738,053	25,609,270	24,615,128
\$ 31,341,768	\$ 32,090,916	\$ 33,329,433	\$ 33,911,304	\$ 33,313,941	\$ 33,079,827

# VILLAGE OF TINLEY PARK, ILLINOIS

## CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>NET REVENUES (EXPENSES)</b>				
Governmental activities	\$ (33,437,515)	\$ (31,713,411)	\$ (37,767,242)	\$ (40,414,927)
Business-type activities	(668,786)	1,163,068	2,348,264	2,512,702
<b>TOTAL PRIMARY GOVERNMENT NET REVENUES (EXPENSES)</b>	<b>\$ (34,106,301)</b>	<b>\$ (30,550,343)</b>	<b>\$ (35,418,978)</b>	<b>\$ (37,902,225)</b>
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>				
Governmental Activities				
Taxes				
Property	\$ 22,760,779	\$ 24,083,613	\$ 23,936,599	\$ 25,278,137
Sales tax	11,717,678	12,218,590	13,034,501	13,664,339
Income	4,513,443	4,804,221	5,365,094	5,415,046
Utility	861,911	1,032,970	992,332	915,530
Other	1,407,372	1,617,026	1,844,799	2,274,791
Interest	649,770	443,477	442,469	350,519
Miscellaneous	583,070	3,916,125	824,504	613,337
Transfers	(40,028)	(246,793)	(633,894)	-
Total governmental activities	42,453,995	47,869,229	45,806,404	48,511,699
Business-Type Activities				
Investment earnings	155,096	114,264	112,481	96,027
Miscellaneous	5,959	-	-	-
Transfers	40,028	246,793	633,894	-
Total business-type activities	201,083	361,057	746,375	96,027
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 42,655,078</b>	<b>\$ 48,230,286</b>	<b>\$ 46,552,779</b>	<b>\$ 48,607,726</b>
<b>CHANGE IN NET POSITION</b>				
Governmental activities	\$ 9,016,480	\$ 16,155,818	\$ 8,039,162	\$ 8,096,772
Business-type activities	(467,703)	1,524,125	3,094,639	2,608,729
<b>TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION</b>	<b>\$ 8,548,777</b>	<b>\$ 17,679,943</b>	<b>\$ 11,133,801</b>	<b>\$ 10,705,501</b>

\*The Village changed certain revenue classification and functional expense allocations during the fiscal year ended April 30, 2017.

Data Source

Audited Financial Statements

2015	2016	2017*	2018	2019	2020
\$ (44,959,309)	\$ (46,082,331)	\$ (47,743,886)	\$ (50,073,881)	\$ (47,378,171)	\$ (52,714,563)
2,319,715	973,793	1,090,661	1,246,452	448,032	227,236
\$ (42,639,594)	\$ (45,108,538)	\$ (46,653,225)	\$ (48,827,429)	\$ (46,930,139)	\$ (52,487,327)
\$ 24,755,597	\$ 25,919,552	\$ 25,231,511	\$ 26,383,513	\$ 24,515,773	\$ 21,886,487
18,841,228	20,054,116	20,763,409	21,595,699	21,849,136	21,621,232
5,712,586	5,799,968	5,359,841	5,141,935	5,505,237	6,145,716
932,917	827,278	704,747	717,812	983,352	1,015,301
2,505,975	2,519,574	2,876,621	3,498,968	3,659,597	3,617,762
309,483	336,974	517,362	881,340	1,347,245	1,573,395
518,375	790,323	110,035	323,702	498,879	540,019
-	10,525	676,221	-	-	-
53,576,161	56,258,310	56,239,747	58,542,969	58,359,219	56,399,912
86,570	93,523	125,656	250,720	400,496	467,478
-	-	-	-	-	-
-	(10,525)	(676,221)	-	-	-
86,570	82,998	(550,565)	250,720	400,496	467,478
\$ 53,662,731	\$ 56,341,308	\$ 55,689,182	\$ 58,793,689	\$ 58,759,715	\$ 56,867,390
\$ 8,616,852	\$ 10,175,979	\$ 8,495,861	\$ 8,469,088	\$ 10,981,048	\$ 3,685,349
2,406,285	1,056,791	540,096	1,497,172	848,528	694,714
\$ 11,023,137	\$ 11,232,770	\$ 9,035,957	\$ 9,966,260	\$ 11,829,576	\$ 4,380,063

**VILLAGE OF TINLEY PARK, ILLINOIS**

**FUND BALANCES OF GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2011</b>	<b>2012*</b>	<b>2013</b>	<b>2014</b>
<b>GENERAL FUND</b>				
Assigned	N/A	\$ 8,679,443	\$ 10,789,308	\$ 12,040,097
Unassigned	N/A	4,932,202	4,684,841	5,511,050
Unreserved	\$ 9,049,595	N/A	N/A	N/A
<b>TOTAL GENERAL FUND</b>	<b>\$ 9,049,595</b>	<b>\$ 13,611,645</b>	<b>\$ 15,474,149</b>	<b>\$ 17,551,147</b>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>				
Nonspendable	N/A	\$ 1,101,856	\$ 1,101,856	\$ -
Unassigned	N/A	(143,725)	(143,355)	(140,558)
Restricted	N/A	15,940,759	15,902,426	16,664,465
Committed	N/A	30,542,933	32,087,999	35,661,602
Reserved, reported in				
Debt Service Funds	\$ 2,530,688	N/A	N/A	N/A
Unreserved, reported in				
Special Revenue Funds	7,510,496	N/A	N/A	N/A
Capital Project Funds	40,130,918	N/A	N/A	N/A
<b>TOTAL ALL OTHER GOVERNMENTAL FUNDS</b>	<b>\$ 50,172,102</b>	<b>\$ 47,441,823</b>	<b>\$ 48,948,926</b>	<b>\$ 52,185,509</b>

N/A - not applicable

\*The Village implemented GASB Statement No. 54 as of April 30, 2012.

Data Source

Audited Financial Statements

2015	2016	2017	2018	2019	2020
\$ 13,517,279	\$ 15,071,929	\$ 6,446,983	\$ 6,895,573	\$ 6,727,524	\$ 7,380,519
5,653,234	6,020,777	21,604,327	22,024,411	27,231,432	27,683,588
N/A	N/A	N/A	N/A	N/A	N/A
\$ 19,170,513	\$ 21,092,706	\$ 28,051,310	\$ 28,919,984	\$ 33,958,956	\$ 35,064,107
\$ -	\$ -	\$ -	\$ 1,511,192	\$ -	\$ -
(144,399)	-	-	(428,536)	-	(22,243)
17,146,505	17,512,202	18,246,615	16,250,226	15,116,708	14,796,529
40,607,539	46,790,044	51,133,516	54,297,627	58,321,115	58,612,208
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
\$ 57,609,645	\$ 64,302,246	\$ 69,380,131	\$ 71,630,509	\$ 73,437,823	\$ 73,386,494

**VILLAGE OF TINLEY PARK, ILLINOIS**

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>REVENUES</b>				
Property taxes	\$ 22,760,779	\$ 24,083,613	\$ 23,936,599	\$ 25,278,137
Sales tax	11,717,678	12,218,590	13,034,501	13,664,339
Other taxes	1,802,168	2,127,719	2,390,613	2,771,101
Intergovernmental	8,539,555	11,445,235	10,040,704	8,665,821
Licenses, permits, and fees	2,294,433	2,449,014	2,572,750	2,558,436
Fines, forfeitures, and reimbursements	127,968	1,588,609	1,512,505	1,363,045
Charges for services	1,092,215	1,212,089	1,057,463	1,024,161
Investment income	369,770	443,477	442,469	350,519
Development assessment and fees	-	-	-	148,350
Miscellaneous	583,070	3,916,125	824,504	613,337
Total revenues	49,287,636	59,484,471	55,812,108	56,437,246
<b>EXPENDITURES</b>				
General government	9,958,647	9,128,775	9,774,319	9,690,048
Public safety	19,770,421	20,994,411	21,327,410	22,243,913
Buildings, highways, and streets	6,074,455	7,550,604	7,952,705	8,540,690
Capital outlay	21,552,017	14,986,789	8,079,018	5,224,513
Debt service				
Principal	2,689,700	3,312,397	3,620,621	2,930,205
Interest and fees	941,142	1,562,885	1,354,535	1,345,440
Total expenditures	60,986,382	57,535,861	52,108,608	49,974,809
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,698,746)	1,948,610	3,703,500	6,462,437
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	8,401,150	19,905,220	14,649,731	11,260,009
Transfers (out)	(8,441,178)	(20,152,013)	(15,283,625)	(11,260,009)
Bonds issued	12,133,000	2,601,795	-	9,720,081
Premium on bonds issued	35,758	100,134	-	1,304,718
Bonds refunded	-	(2,571,975)	-	(11,303,150)
Land market value adjustment	-	-	-	(550,505)
Proceeds from disposal of capital assets	-	-	-	-
Total other financing sources (uses)	12,128,730	(116,839)	(633,894)	(828,856)
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 429,984</b>	<b>\$ 1,831,771</b>	<b>\$ 3,069,606</b>	<b>\$ 5,633,581</b>
<b>DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES</b>				
	9.21%	11.46%	11.30%	9.55%

Data Source

Audited Financial Statements

2015	2016	2017	2018	2019	2020
\$ 24,775,597	\$ 25,919,552	\$ 25,231,511	\$ 26,383,513	\$ 24,515,774	\$ 21,886,487
18,841,228	20,226,614	20,763,409	21,595,699	21,849,136	21,621,232
2,891,649	3,009,578	3,189,196	3,870,637	4,299,138	4,309,329
8,471,921	7,956,816	7,944,284	7,874,534	8,029,896	9,677,315
2,815,326	3,033,669	1,782,718	1,973,401	1,946,627	1,781,969
1,335,093	1,524,521	2,898,411	3,013,607	2,760,991	2,650,977
993,569	1,057,321	570,591	580,196	591,854	530,993
309,483	336,974	517,373	881,340	1,347,245	1,573,395
-	-	-	-	-	-
518,375	782,193	562,612	350,202	1,355,714	585,750
60,952,241	63,847,238	63,460,105	66,523,129	66,696,375	64,617,447
9,835,327	10,197,088	11,911,969	12,236,125	11,602,368	10,906,166
23,169,143	23,978,441	24,642,619	26,121,069	26,294,782	26,594,722
8,903,238	8,814,521	8,797,346	10,060,522	9,191,432	11,548,106
6,945,891	7,587,188	6,549,534	9,676,198	10,940,726	12,558,916
3,974,231	3,716,369	4,489,102	4,742,446	1,449,470	1,521,509
1,060,909	949,362	833,269	683,531	515,760	465,235
53,888,739	55,242,969	57,223,839	63,519,891	59,994,538	63,594,654
7,063,502	8,604,269	6,236,266	3,003,238	6,701,837	1,022,793
16,614,052	16,829,518	15,866,431	20,504,811	18,244,089	15,582,904
(16,614,052)	(16,818,993)	(15,866,431)	(20,504,811)	(18,244,089)	(15,582,904)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	144,449	31,029
-	10,525	-	-	144,449	31,029
\$ 7,063,502	\$ 8,614,794	\$ 6,236,266	\$ 3,003,238	\$ 6,846,286	\$ 1,053,822
10.73%	9.79%	10.50%	9.03%	3.86%	3.68%

**VILLAGE OF TINLEY PARK, ILLINOIS**

**TAXABLE ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**

Last Ten Levy Years

<b>Levy Year</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Industrial Property</b>	<b>Other Property</b>	<b>Total Taxable Assessed Value (3)</b>	<b>Cook County Taxable Assessed Value</b>	<b>Will County Taxable Assessed Value</b>	<b>Cook County Equalization Factor (1)</b>	<b>Estimated Actual Value</b>	<b>Estimated Actual Taxable Value</b>	<b>Total Direct Tax Rate (2)</b>
2010	\$ 1,398,487,405	\$ 276,491,870	\$ 137,016,739	\$ 104,727	\$ 1,812,100,741	\$ 1,442,783,211	\$ 369,317,530	3.3000	\$ 5,436,302,223	33.33%	1.024
2011	1,230,479,660	251,173,100	126,102,615	107,388	1,607,862,763	1,251,755,583	356,107,180	2.9706	4,823,588,289	33.33%	1.027
2012	1,129,641,720	242,830,563	119,538,059	106,846	1,492,117,188	1,145,025,203	347,091,985	2.8056	4,476,351,564	33.33%	1.339
2013	1,057,748,826	231,345,319	109,117,038	101,375	1,398,312,558	1,066,577,781	331,734,777	2.6621	4,194,937,674	33.33%	1.444
2014	1,004,674,109	269,896,499	69,577,327	134,059	1,344,281,994	1,016,027,998	328,253,996	2.7253	4,032,845,982	33.33%	1.502
2015	985,993,573	263,900,095	70,241,289	83,515	1,320,218,472	989,772,042	330,446,430	2.6685	3,960,655,416	33.33%	1.529
2016	1,029,962,697	269,373,566	69,480,402	85,207	1,368,901,872	1,032,425,212	336,476,660	2.8032	4,106,705,616	33.33%	1.475
2017	1,162,003,029	285,901,458	72,938,252	87,575	1,520,930,314	1,177,159,971	343,770,343	2.9627	4,562,790,942	33.33%	1.328
2018	1,145,903,842	300,814,107	71,268,506	86,157	1,518,072,612	1,169,484,236	348,588,376	2.9109	4,554,217,836	33.33%	1.395
2019	1,140,842,891	304,434,639	69,434,377	88,335	1,514,800,242	1,158,459,018	356,341,224	2.9160	4,544,400,726	33.33%	1.468

(1) Equalization Factor applicable to Cook County only; Will County Equalization Factor is 1.0.

(2) Cook County tax rate reflected which applies to the majority of the property in the Village; Village rate only (excludes public library).

(3) Taxable Assessed Value is also referred to as Equalized Assessed Value (EAV)

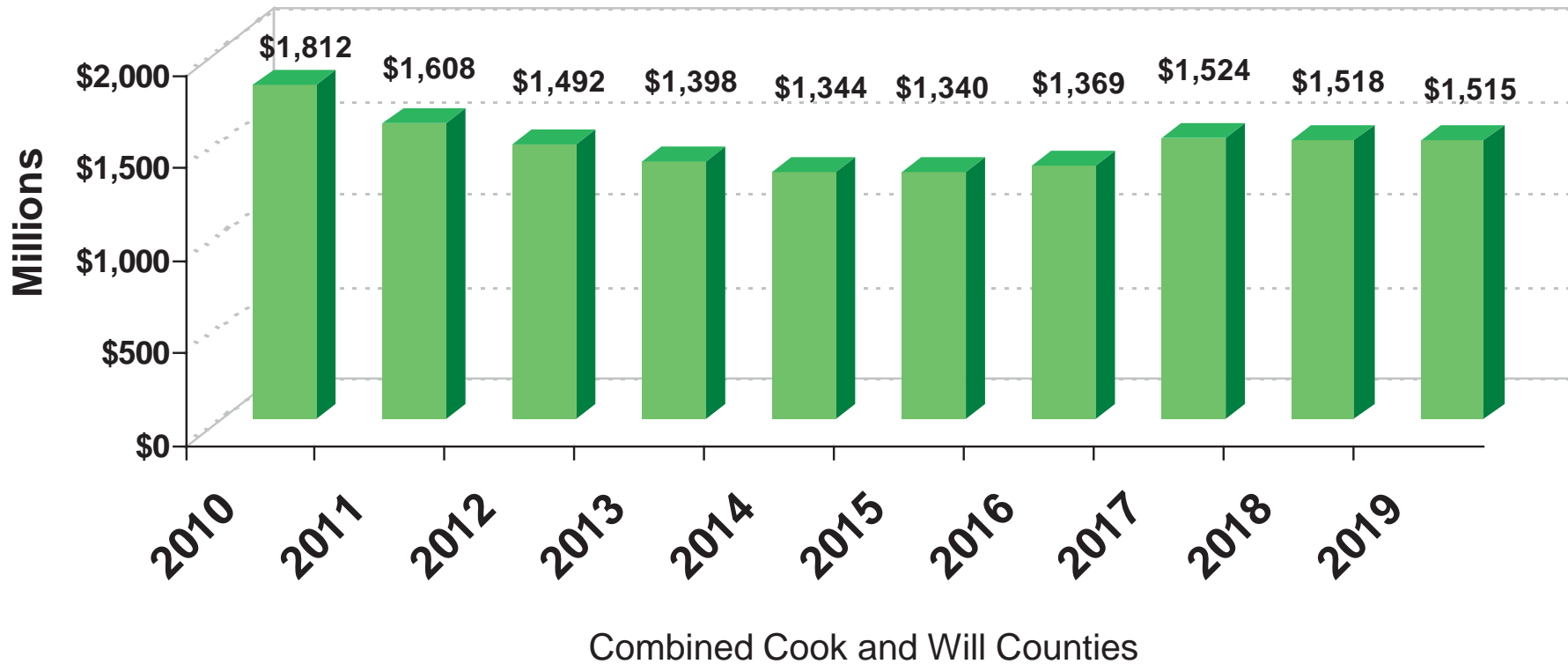
Note: Property is to be assessed at 1/3 (33 1/3%) of actual value by state statutes. Property tax rates are per \$100 of assessed valuation.

Data Sources

Office of the County Clerks Tax Extension Office.

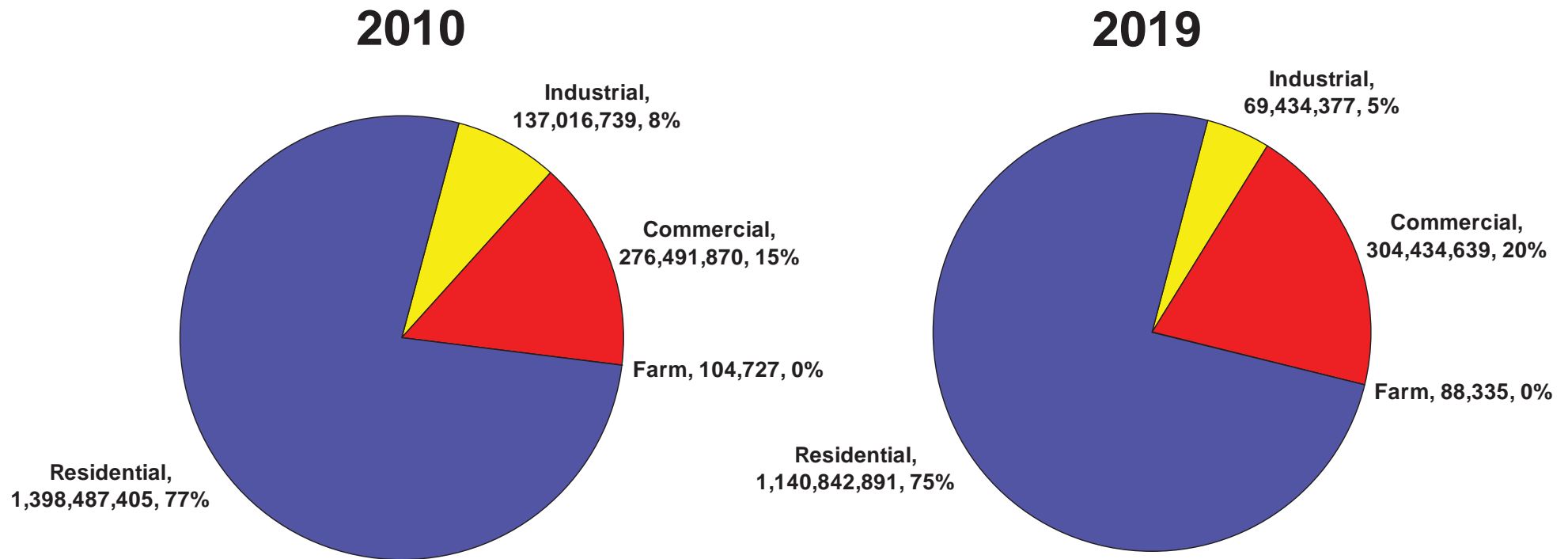
# Village of Tinley Park, Illinois

## Ten Year Change in Equalized Assessed Valuation 2010 – 2019



# Village of Tinley Park, Illinois

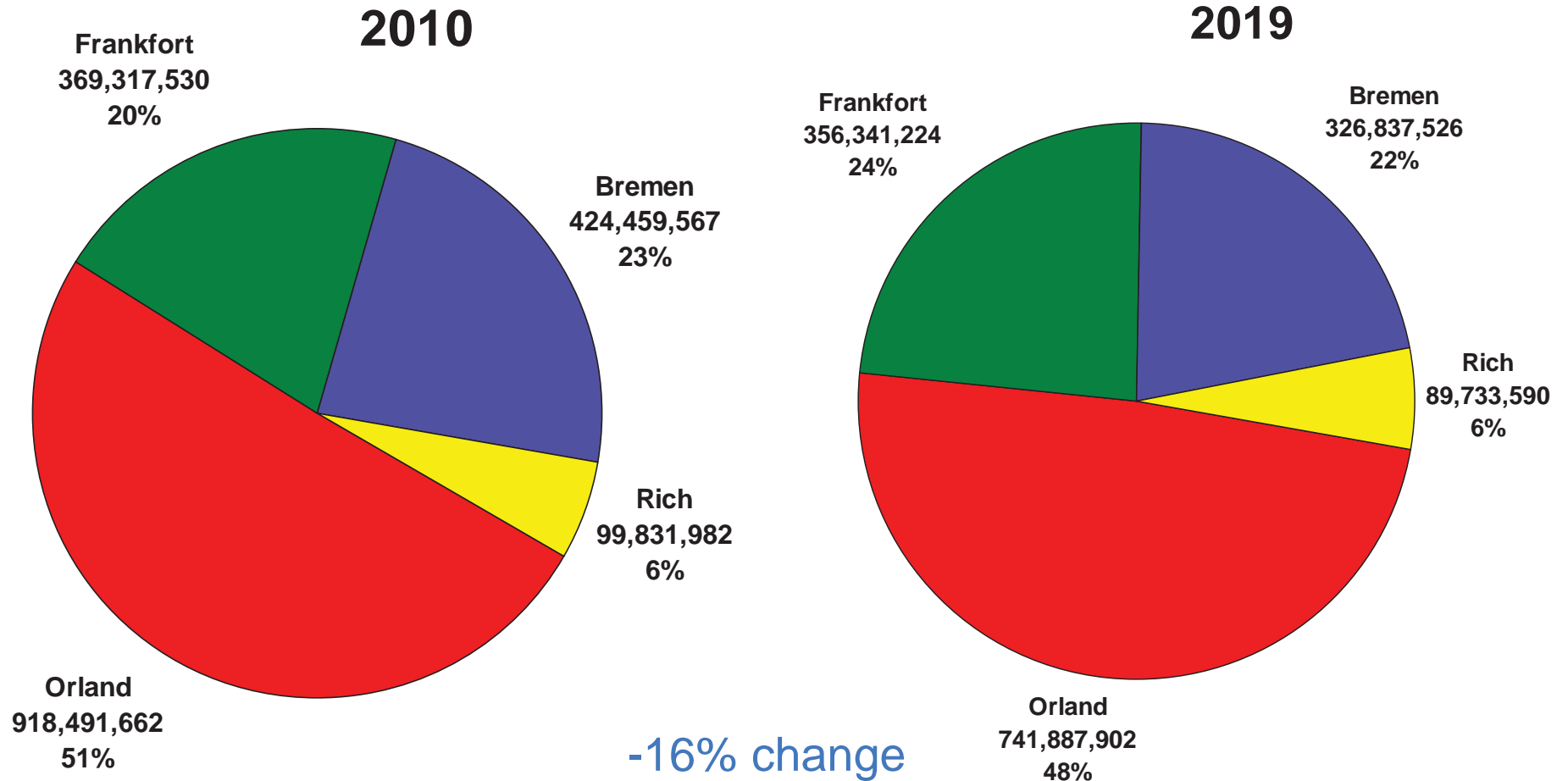
## Ten Year Change in Equalized Assessed Value By Property Class 2010 & 2019



Source: Cook County Clerk, Department of Tax and Real Estate Services  
Will County Clerk, Department of Tax Extension

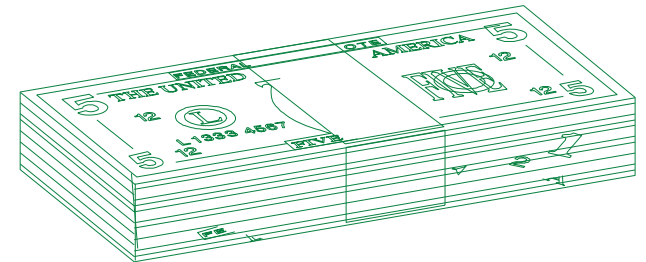
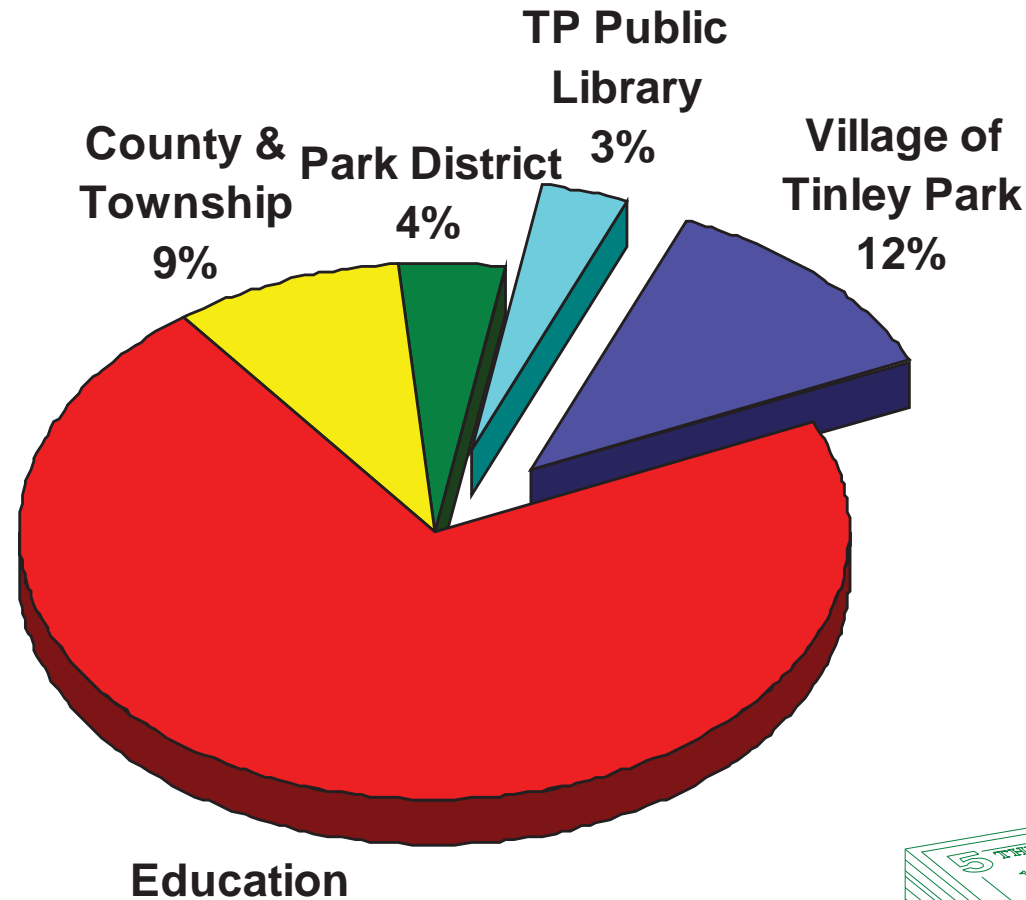
# Village of Tinley Park, Illinois

## Ten Year Change in Equalized Assessed Value By Township



# Village of Tinley Park, Illinois

## Real Estate Tax Distribution - Village Average (Where Property Tax Dollars Go)



Average total tax rate - \$12.0173 **72%**

Source: Cook & Will County Treasurers

Tax Year 2019

- Average rates applicable to Tinley Park

# VILLAGE OF TINLEY PARK, ILLINOIS

## PROPERTY TAX RATES - PER \$100 OF ASSESSED VALUATION

Last Ten Levy Years

Tax Levy Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>VILLAGE GOVERNMENT</b>										
Corporate	\$ 0.5243	\$ 0.6424	\$ 0.7108	\$ 0.7858	\$ 0.7803	\$ 0.7641	\$ 0.7319	\$ 0.6242	\$ 0.6315	\$ 0.6455
Bond and interest	0.0203	0.0229	0.0246	0.0258	0.0268	0.0273	0.0263	0.0237	0.0237	0.0243
Police pension	0.1126	0.1285	0.1388	0.1482	0.1704	0.2039	0.2061	0.1973	0.1951	0.2402
IMRF and Social Security	0.1024	0.1154	0.1432	0.1408	0.1465	0.1492	0.1439	0.1262	0.1431	0.1462
Fire protection	0.0992	0.1118	0.1415	0.1481	0.1540	0.1568	0.1513	0.1361	0.1530	0.1564
Police protection	0.0756	0.0852	0.0713	0.0812	0.1052	0.1071	0.1033	0.1361	0.1530	0.1564
Civil defense (EMA)	0.0375	0.0423	0.0467	0.0488	0.0508	0.0517	0.0499	0.0408	0.0442	0.0456
Audit	0.0017	0.0016	0.0017	0.0018	0.0019	0.0019	0.0030	0.0030	0.0013	0.0015
Liability insurance	0.0497	0.0561	0.0604	0.0632	0.0657	0.0669	0.0590	0.0398	0.0499	0.0510
Total Village Government	\$ 1.0233	\$ 1.2062	\$ 1.3390	\$ 1.4437	\$ 1.5016	\$ 1.5289	\$ 1.4747	\$ 1.3272	\$ 1.3948	\$ 1.4671
Extended Rate (rounded)	\$ 1.0240	\$ 1.2070	\$ 1.3390	\$ 1.4440	\$ 1.5020	\$ 1.5290	\$ 1.4750	\$ 1.3280	\$ 1.3950	\$ 1.4680
<b>PUBLIC LIBRARY</b>										
Library	\$ 0.2370	\$ 0.2714	\$ 0.2891	\$ 0.2959	\$ 0.3013	\$ 0.3064	\$ 0.3062	\$ 0.2814	\$ 0.2969	\$ 0.3153
IMRF and Social Security	0.0232	0.0255	0.0302	0.0280	0.0341	0.0348	0.0346	0.0312	0.0320	0.0326
Liability insurance	0.0057	0.0064	0.0076	0.0072	0.0075	0.0077	0.0063	0.0030	0.0027	0.0027
Library buildings and sites	0.0179	0.0200	0.0223	0.0333	0.0364	0.0371	0.0247	0.0179	0.0206	0.0207
Bonds and interest	0.0323	0.0330	0.0363	0.0388	0.0392	0.0404	0.0393	0.0360	0.0362	0.0371
Total Public Library	\$ 0.3161	\$ 0.3563	\$ 0.3855	\$ 0.4032	\$ 0.4185	\$ 0.4264	\$ 0.4111	\$ 0.3695	\$ 0.3884	\$ 0.4084
Extended Rate (rounded)	\$ 0.3170	\$ 0.3570	\$ 0.3860	\$ 0.4040	\$ 0.4190	\$ 0.4270	\$ 0.4120	\$ 0.3700	\$ 0.3890	\$ 0.4090

Notes: Rates presented are for property located in the Cook County portion of the Village.

Abbreviations: IMRF - Illinois Municipal Retirement Fund; EMA - Emergency Management Agency

Data Source

Office of the Cook County Clerk - Tax Extension Office

**VILLAGE OF TINLEY PARK, ILLINOIS**

**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - COOK COUNTY ONLY**

Last Ten Levy Years

<b>Tax Levy Year</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Village Direct Rates										
General corporate	\$ 1.024	\$ 1.207	\$ 1.339	\$ 1.444	\$ 1.502	\$ 1.529	\$ 1.475	\$ 1.328	\$ 1.395	\$ 1.468
Village of Tinley Park Library Fund	0.317	0.357	0.386	0.404	0.419	0.427	0.412	0.370	0.389	0.409
<b>OVERLAPPING DEBT</b>										
Cook County	0.228	0.462	0.531	0.560	0.568	0.552	0.533	0.496	0.489	0.454
Cook County Forest Preserve	0.051	0.058	0.063	0.069	0.069	0.069	0.063	0.062	0.060	0.059
Metropolitan Water Reclamation District of Greater Chicago	0.274	0.320	0.370	0.417	0.430	0.426	0.406	0.402	0.396	0.389
South Cook County Mosquito Abatement District	0.010	0.012	0.014	0.016	0.017	0.017	0.017	0.016	0.017	0.018
Consolidated Elections	-	0.025	-	0.031	-	0.034	-	0.031	-	0.030
Kimberly Heights Sanitary District	0.149	0.172	0.195	0.211	0.241	0.256	0.246	0.220	0.234	0.240
Park districts										
Tinley Park Park District	0.359	0.411	0.455	0.493	0.521	0.534	0.522	0.475	0.498	0.420
Frankfort Square Park District	0.511	0.536	0.590	0.633	0.659	0.665	0.652	0.639	0.642	0.643
Mokena Community Park District	0.270	0.287	0.307	0.323	0.327	0.330	0.323	0.321	0.319	0.318
Townships										
Bremen Township	0.051	0.061	0.070	0.078	0.085	0.089	0.087	0.081	0.086	0.088
Orland Township	0.052	0.061	0.066	0.070	0.073	0.075	0.072	0.066	0.071	0.073
Rich Township	0.202	0.258	0.292	0.304	0.302	0.296	0.284	0.262	0.275	0.276
Township general assistance										
Bremen Township General Assistance	0.009	0.012	0.014	0.016	0.018	0.019	0.019	0.018	0.019	0.020
Orland Township General Assistance	0.006	0.007	0.007	0.007	0.006	0.007	0.006	0.006	0.006	0.006
Rich Township General Assistance	0.026	0.034	0.039	0.046	0.048	0.052	0.050	0.046	0.050	0.055
Township road and bridge										
Bremen Township road and bridge	0.032	0.039	0.045	0.050	0.055	0.058	0.057	0.053	0.056	0.058
Orland Township road and bridge	0.029	0.034	0.037	0.039	0.040	0.041	0.039	0.035	0.037	0.038
Rich Township road and bridge	0.058	0.074	0.085	0.094	0.101	0.106	0.103	0.097	0.105	0.110
Education/schools										
Kirby School District	3.710	3.910	4.399	4.779	5.135	5.304	5.119	4.488	4.736	4.877
Arbor Park School District 140	3.529	4.122	4.624	5.060	5.663	5.869	5.755	5.183	5.471	5.671
Community Consolidated School District 146	3.742	4.558	5.041	5.456	5.906	6.125	5.943	5.474	5.749	5.893
Elementary School District 159	4.641	5.703	6.489	7.276	7.589	7.885	7.735	7.316	7.713	7.646
Country Club Hills School District 160	3.265	4.241	4.887	5.385	5.997	6.274	6.136	6.691	7.176	7.543

Tax Levy Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>OVERLAPPING DEBT (Continued)</b>										
Education/schools (Continued)										
Rich Township High School District 227	\$ 3.705	\$ 4.687	\$ 5.302	\$ 5.830	\$ 6.222	\$ 6.464	\$ 6.231	\$ 5.916	\$ 6.045	\$ 6.279
Bremen Community High School District 228	3.200	3.877	4.377	4.795	5.209	5.401	5.296	4.772	4.550	4.507
Consolidated High School District 230	1.812	2.180	2.438	2.641	2.770	2.879	2.778	2.287	2.425	2.488
South Suburban Community College District 510	0.361	0.450	0.511	0.559	0.599	0.621	0.607	0.578	0.611	0.627
Prairie State Community College District 515	0.293	0.357	0.410	0.439	0.458	0.487	0.481	0.454	0.477	0.492
Moraine Valley Community College District 524	0.256	0.311	0.346	0.375	0.403	0.419	0.406	0.365	0.384	0.393

Data Sources

Office of the Cook County Clerk - Tax Extension Office  
Village records

**VILLAGE OF TINLEY PARK, ILLINOIS**

**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - WILL COUNTY ONLY**

Last Ten Levy Years

<b>Tax Levy Year</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>VILLAGE DIRECT RATES</b>										
General corporate	\$ 0.9612	\$ 1.0492	\$ 1.3539	\$ 1.4273	\$ 1.5281	\$ 1.4515	\$ 1.5669	\$ 1.4074	\$ 1.2491	\$ 1.4616
Village of Tinley Park Library Fund	0.2965	0.3105	0.3905	0.3984	0.4256	0.4042	0.4372	0.3923	0.3483	0.4071
<b>OVERLAPPING RATES</b>										
Will County	0.5077	0.5351	0.5696	0.5994	0.6210	0.6140	0.6121	0.5986	0.5927	0.5842
Will County Forest Preserve	0.1567	0.1693	0.1859	0.1970	0.1977	0.1937	0.1944	0.1895	0.1504	0.1462
Will County Building Commission	0.0197	0.0200	0.0212	0.0222	0.0223	0.0218	0.0026	-	-	-
Park districts										
Tinley Park Park District	0.3362	0.3617	0.4584	0.4828	0.5273	0.5059	0.5605	0.5100	0.4259	0.4455
Frankfort Square Park District	0.5180	0.5382	0.5846	0.6265	0.6557	0.6692	0.6433	0.6382	0.6274	0.6396
Mokena Community Park District	0.2579	0.2830	0.3030	0.3184	0.3240	0.3264	0.3208	0.3175	0.3160	0.3154
Township										
Frankfort Township	0.0822	0.0858	0.0896	0.0960	0.0998	0.0998	0.0962	0.0951	0.0926	0.0931
Township road and bridge										
Frankfort road and bridge	0.1944	0.1994	0.2146	0.2194	0.2222	0.2155	0.2078	0.2012	0.1822	0.1910
Education/schools										
Summit Hill School District 161	3.1874	3.3782	3.6596	3.9036	4.1112	4.1590	4.1149	4.1024	4.1247	4.1544
Lincolnway High School District 210	1.7045	1.8306	1.9190	2.0605	2.1394	2.1594	2.1189	2.1207	2.1292	2.1550
Joliet Junior College District 525	0.2270	0.2463	0.2768	0.2955	0.3085	0.3065	0.3099	0.2994	0.2924	0.2938

Data Sources

Office of the Will County Clerk - Tax Extension Office  
Village records

**VILLAGE OF TINLEY PARK, ILLINOIS**

**TOTAL PROPERTY TAX RATES BY TAX CODE**

Last Ten Levy Years

<b>Tax Levy Year</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>BREMEN TOWNSHIP</b>										
13039 (SD 146, 228, 510, TP Park)	\$ 9.853	\$ 11.849	\$ 13.216	\$ 14.388	\$ 15.398	\$ 15.901	\$ 15.437	\$ 14.156	\$ 14.315	\$ 14.440
13139 (SD 146, 228, 510, TP Park, OPA TIF)	"	"	"	"	"	"	"	"	N/A	N/A
13155 (SD 146, 228, 510, TP Park MSN TIF)	"	"	"	"	"	"	"	"	14.315	14.440
13156 (SD 146, 228, 510, TP Park, MSS TIF)	"	"	"	"	"	"	"	"	N/A	N/A
13185 (SD 146, 228, 510, TP Park, MHC TIF)						"	"	"	14.315	14.440
13186 (SD 146, 228, 510, TP Park, Legacy TIF)							"	"	"	"
13208 (SD 146, 228, 510, TP Park, New Bremen TIF)									"	"
13040 (SD 145, 228, 510, No Park)	9.281	11.002	12.344	13.499	14.634	15.111	14.727	13.390	13.539	13.798
13089 (SD 145, 228, 510, TP Park)	9.640	11.413	12.799	13.992	15.155	15.645	15.249	13.865	14.037	14.218
13098 (SD 146, 230, 524, TP Park)	8.360	10.013	11.112	12.050	12.763	13.177	12.718	11.458	11.963	12.187
13130 (SD 145, 228, 510, No Park, KHSD)	9.430	11.174	12.539	13.710	14.875	15.367	14.973	13.610	13.773	14.038
13148 (SD 145, 228, 510, TP Park, KHSD)	9.789	11.585	12.994	14.203	15.396	15.901	15.495	14.085	14.271	14.458
13151 (SD 160, 228, 510, TP Park)	9.376	11.532	13.062	14.317	15.489	16.050	15.630	15.373	15.742	16.090
13159 (SD 160, 228, 510, No Park)	9.077	11.013	12.223	13.315	14.212	15.516	15.108	14.898	15.244	15.670
<b>ORLAND TOWNSHIP</b>										
28013 (SD 140, 230, 524, TP Park)	8.323	9.355	10.451	11.345	11.953	12.313	11.848	10.427	10.903	11.122
28043 (SD 140, 230, 524, TP Park)	"	"	"	"	"	"	"	"	"	"
28086 (SD 140, 230, 524, TP Park)	"	"	"	"	"	"	"	"	"	"
28092 (SD 140, 230, 524, TP Park, MHC TIF)						"	"	"	"	"
28027 (SD 146, 230, 524, TP Park)	8.355	10.003	11.093	12.022	12.724	13.134	12.672	11.413	11.916	12.138
28057 (SD 146, 230, 524, TP Park, SSA#3)	"	"	"	"	"	"	"	"	"	"
28048 (SD 140, 230, 524, Mokena Park)	8.234	9.231	10.303	11.175	11.759	12.109	11.649	10.273	10.724	11.020
The following Tax Codes exist, but are not currently in use										
28051 (SD 140, 230, 524, TP Park, Orland Fire)	9.202	10.405	11.578	12.583	13.249	13.656	13.140	11.587	12.129	12.377
28066 (SD 140, 230, 524, No Park, Orland Fire)	8.843	9.994	11.123	12.090	12.728	13.122	12.618	11.112	11.631	11.957
28067 (SD 140, 230, 524, No Park)	7.964	8.944	9.996	10.852	11.432	11.779	11.326	9.952	10.405	10.702
28082 (SD 140, 230, 524, No Park)	"	"	"	"	"	"	"	"	"	"
<b>RICH TOWNSHIP</b>										
32013 (SD 157, 161, 515, TP Park)	11.383	13.965	15.775	17.423	18.246	18.878	18.312	17.271	17.909	18.105
32070 (SD 157, 161, 515, No Park)	"	"	"	"	"	"	"	"	NA	NA
32083 (SD 157, 611, 515, Frankfort Sq Park)	11.535	14.090	15.910	17.563	18.384	19.009	18.442	17.435	18.053	18.328
The following Tax Code exists, but is not currently in use										
32070 (SD 157, 161, 515, No Park)	11.024	13.554	15.320	16.930	17.725	18.344	17.790	16.796	17.411	17.685

<b>Tax Levy Year</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>FRANKFORT TOWNSHIP</b>										
1920 (SD 161, 210, 525, TP Park)	\$ 7.674	\$ 8.186	\$ 9.139	\$ 9.702	\$ 10.203	\$ 10.131	\$ 10.221	\$ 9.917	\$ 9.601	\$ 9.932
1922 (SD 616, 210, 525, Mokena Park)	7.5952	8.1074	8.9837	9.5377	9.9998	9.9518	9.9817	9.7241	9.4911	9.8018
1961 (SD 161, 210, 525, Frankfort Sq Park)	7.8553	8.3626	9.2653	9.8458	10.3315	10.2946	10.3042	10.0448	9.8025	10.1260

#### Notes

Rates are presented as per \$100 of Equalized Assessed Value (EAV)

SD = School District - listed by number, elementary, high, and community college, respectively

TP Park = Tinley Park Park District; Mokena Park = Mokena Community Park District; Frankfort Sq

Park = Frankfort Square Park District; No Park = no park district included

KHSD = Kimberly Heights Sanitary District; SSA = Special Service Area

TIF = Tax Increment Financing District - Oak Park Avenue, Main Street North, Main Street South, Mental Health Center, Legacy, New Bremen

#### Data Sources

Office of the Cook and Will County Clerks - Tax Extension Office

Village records

**VILLAGE OF TINLEY PARK, ILLINOIS**

**PRINCIPAL PROPERTY TAXPAYERS**

Current Year and Nine Years Ago

Taxpayer	Type of Business	2020 (2019 Levy)			2011 (2010 Levy)		
		Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Panduit. et al (2)	Corporate offices	\$ 17,054,968	1	1.13%	\$ 10,000,277	3	0.55%
DT Brookside LLC (I)	Retail shopping center	12,003,358	2	0.79%			
New Plan Excel Prop	Retail shopping center	11,664,000	3	0.77%	17,061,115	1	0.94%
Michael Robertson	Outdoor entertainment pavilion	8,678,372	4	0.57%			
IRC Park Center Plaza	Retail shopping center	8,280,699	5	0.55%	10,749,371	2	0.59%
Tinley Park Convention Center (Formerly Holiday Inn Select)	Hotel	8,126,335	6	0.54%	9,668,327	4	0.53%
Tinley Park Portfolio Investors (1)	Industrial commercial property	7,658,754	7	0.51%			
Menards	Retail	7,561,704	8	0.50%	6,482,183	10	0.36%
International Imports	Automobile Dealership	6,476,454	9	0.43%	6,619,375	9	0.37%
DMG Real Estate	Medical Offices	6,235,872	10	0.41%			
NeJa Group	Outdoor entertainment pavilion				9,220,505	5	0.51%
Kmart Corporation	Retail				8,847,825	6	0.49%
CarMax	Automobile Dealership				8,031,662	7	0.44%
Walmart Stores	Retail				7,123,307	8	0.39%
		<u>\$ 93,740,516</u>		<u>6.20%</u>	<u>\$ 93,803,947</u>		<u>5.17%</u>
	Total Equalized Assessed Value	<u>\$ 1,514,800,242</u>			<u>\$ 1,812,100,741</u>		

(1) Will County

(2) Combined Cook and Will County

Note: Every effort has been made to report the largest taxpayers. Many taxpayers own or maintain multiple parcels under various names and it is possible that some parcels and their valuations may have been omitted. Valuations are considered to be as of January 1st for tax purposes. Taxpayer is based on name appearing in the tax records as the recipient of the tax bill(s), which may not reflect the current owner.

Data Sources

Cook and Will County Clerk's Office - Tax Extension Office

Cook and Will County Treasurer's Office

**VILLAGE OF TINLEY PARK, ILLINOIS**  
**PROPERTY TAX LEVIES AND COLLECTIONS**

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2010	\$ 18,323,980	\$ 7,069,395	38.58%	\$ 10,899,676	\$ 17,969,071	98.06%
2011	18,844,966	7,615,976	40.41%	10,953,095	18,569,071	98.54%
2012	20,031,166	7,821,886	39.05%	12,051,305	19,873,191	99.21%
2013	20,136,234	7,894,058	39.20%	11,814,816	19,708,874	97.88%
2014	20,276,789	7,997,810	39.44%	11,969,282	19,967,092	98.47%
2015	20,108,486	7,928,682	39.43%	11,658,652	19,587,334	97.41%
2016	20,500,525	7,907,837	38.57%	12,320,367	20,228,204	98.67%
2017	20,470,908	8,082,498	39.48%	12,122,785	20,205,283	98.70%
2018	20,668,522	8,349,423	40.40%	11,957,785	20,307,208	98.25%
2019	22,214,462	8,604,316	38.73%	-	8,604,316	38.73%

Note: Property is to be assessed at 33 1/3% of actual value by state statute. Includes levies for general government, police pension, and debt service. Excludes municipal share of township road and bridge levy, which is not under the levy authority or control of the Village.

Data Source

Office of the County Clerk - Tax Extension Office

**VILLAGE OF TINLEY PARK, ILLINOIS**  
**MUNICIPAL SALES TAX RECEIPTS BY CATEGORY**

Last Ten Calendar Years

Calendar Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General merchandise	\$ 2,000,898	\$ 1,916,651	\$ 1,934,588	\$ 1,931,837	\$ 1,904,806	\$ 1,823,389	\$ 1,212,759	\$ 995,042	\$ 1,054,968	\$ 999,575
Food	807,410	813,088	801,550	766,582	788,430	815,121	1,213,295	1,182,460	1,411,103	1,455,238
Drinking and eating places	993,640	1,019,802	1,085,036	1,123,687	1,218,608	1,277,254	1,292,980	1,350,681	1,400,134	1,511,622
Apparel	182,073	201,558	233,940	269,195	277,148	275,203	305,679	310,172	327,327	322,045
Furniture and H.H. and radio	353,678	360,193	429,418	434,129	417,086	430,386	422,911	577,996	563,154	543,655
Lumber, building hardware	326,152	339,242	341,657	378,881	445,124	486,189	469,109	457,076	453,150	476,730
Automotive and filling stations	3,329,998	3,686,265	3,973,543	4,334,866	4,804,465	4,899,615	4,981,557	5,471,436	5,699,848	5,645,645
Drugs and miscellaneous retail	1,071,215	1,183,338	1,320,868	1,367,861	1,421,857	1,575,726	1,679,770	1,619,041	1,364,864	1,371,536
Agriculture and all others	1,422,666	1,643,880	1,626,100	1,931,648	1,828,054	1,665,108	1,871,639	2,003,575	2,081,627	2,017,629
Manufacturers	45,670	50,838	50,272	32,716	58,355	57,958	71,198	63,179	75,594	84,958
<b>TOTAL</b>	<b>\$ 10,533,400</b>	<b>\$ 11,214,855</b>	<b>\$ 11,796,972</b>	<b>\$ 12,571,402</b>	<b>\$ 13,163,933</b>	<b>\$ 13,305,949</b>	<b>\$ 13,520,897</b>	<b>\$ 14,030,658</b>	<b>\$ 14,431,769</b>	<b>\$ 14,428,633</b>
Total number of tax reporting entities	1,030	1,124	1,067	1,087	1,145	1,242	1,271	1,317	1,284	1,283
Village direct sales tax rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Village home rule sales tax rate	0.00%	0.00%	0.00%	0.00%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Village population (estimates in <i>italics</i> )	56,703	56,967	57,149	57,284	57,280	57,143	57,176	56,668	56,204	55,773
Sales tax dollars per capita	\$ 186	\$ 197	\$ 206	\$ 219	\$ 230	\$ 233	\$ 236	\$ 248	\$ 257	\$ 259

Note: Village home rule sales tax dollars (tax rate effective July 1, 2014) are excluded from this presentation to maintain comparability with prior years.

Data Sources

Illinois Department of Revenue  
US Census Bureau (population)  
SIC - Standard Industrial Classification  
Village records

**VILLAGE OF TINLEY PARK, ILLINOIS**  
**DIRECT AND OVERLAPPING SALES TAX RATES**  
 Last Ten Calendar Years

<b>Calendar Year</b>	<b>Village Rate</b>	<b>State Rate</b>	<b>Regional Transportation Authority - Cook County</b>	<b>Cook County</b>	<b>Regional Transportation Authority - Will County</b>	<b>Will County</b>	<b>Total Tax Rate Applicable to Cook County Locations</b>	<b>Total Tax Rate Applicable to Will County Locations</b>
2010	1.00%	5.00%	1.25%	1.25%	0.75%	0.25%	8.50%	7.00%
2011	1.00%	5.00%	1.25%	1.25%	0.75%	0.25%	8.50%	7.00%
2012	1.00%	5.00%	1.25%	1.00%	0.75%	0.25%	8.25%	7.00%
2013	1.00%	5.00%	1.25%	0.75%	0.75%	0.25%	8.00%	7.00%
2014	1.75%	5.00%	1.25%	0.75%	0.75%	0.25%	8.75%	7.75%
2015	1.75%	5.00%	1.25%	1.75%	0.75%	0.25%	9.75%	7.75%
2016	1.75%	5.00%	1.25%	1.75%	0.75%	0.25%	9.75%	7.75%
2017	1.75%	5.00%	1.25%	1.75%	0.75%	0.25%	9.75%	7.75%
2018	1.75%	5.00%	1.25%	1.75%	0.75%	0.25%	9.75%	7.75%
2019	1.75%	5.00%	1.25%	1.75%	0.75%	0.25%	9.75%	7.75%

Note: Cook County tax changes effective July 2010; January 2012, 2013, and 2015; and Tinley Park Home Rule Sales Tax of .75% became effective July 1, 2014.

Data Sources

Illinois Department of Revenue  
 Village Records

# VILLAGE OF TINLEY PARK, ILLINOIS

## RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities			Business-Type Activities		Total Primary Government	Ratio of Total Outstanding Debt to Equalized Assessed Valuation	Total Outstanding Debt Per Capita
	General Obligation Bonds	Redevelopment Bonds	Sales Tax Increment Bonds	General Obligation Bonds	Revenue Bonds			
2011	\$ 39,757,235	\$ -	\$ 895,000	\$ 8,293,787	\$ 625,000	\$ 49,571,022	2.74%	\$ 874
2012	36,597,419	-	895,000	7,728,944	560,000	45,781,363	2.85%	807
2013	32,988,941	-	895,000	7,097,334	49,500	41,030,775	2.78%	731
2014	30,153,032	-	895,000	6,554,219	-	37,602,251	2.69%	663
2015	26,074,679	-	895,000	5,867,948	-	32,837,627	2.35%	579
2016	22,319,569	-	895,000	5,163,816	-	28,378,385	2.15%	497
2017	17,791,726	-	895,000	4,447,415	-	23,134,141	1.69%	405
2018	13,010,540	-	895,000	3,709,358	-	17,614,898	1.16%	311
2019	11,412,870	-	895,000	2,908,331	-	15,216,201	1.00%	271
2020	9,592,134	-	895,000	2,074,785	-	12,561,919	0.83%	225

Data Source

Village records

# VILLAGE OF TINLEY PARK, ILLINOIS

## RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Restricted for Debt Service on Statement of Net Position</b>	<b>Net Debt Obligation</b>	<b>Percentage of Estimated Actual Taxable Value of Property (1)</b>	<b>Net Debt Per Capita (1)</b>
2011	\$ 48,051,022	\$ 2,530,688	\$ 45,520,334	0.84%	\$ 803
2012	44,326,363	2,510,826	41,815,537	0.87%	737
2013	40,086,275	2,676,899	37,409,376	0.68%	660
2014	36,706,251	2,941,059	33,765,192	0.80%	595
2015	31,942,627	3,584,392	28,358,235	0.70%	500
2016	27,483,385	4,401,916	23,081,469	0.57%	404
2017	22,239,142	5,235,358	17,003,784	0.41%	297
2018*	16,719,898	88,492	16,631,406	0.36%	293
2019	14,321,201	89,785	14,231,416	0.31%	253
2020	11,666,919	90,758	11,576,161	0.25%	208

Details of the Village's outstanding debt can be found in the notes to financial statements.

(1) See the schedule of Demographic and Economic Information for equalized assessed valuation of property and population data.

\*Beginning in 2018, figures only present restricted, not committed amounts.

### Data Source

Audited financial statements

# VILLAGE OF TINLEY PARK, ILLINOIS

## DEBT RATIOS AND PER CAPITA DEBT - GENERAL OBLIGATION BOND SALES

April 30, 2020

Village Issue		Ratio to Estimated Actual Value				Per Capita (1)		Full Value Per Capita
		Direct Debt		Direct and Overlapping Debt		Direct and Overlapping Debt		
		Including Self-Supporting	Excluding Self-Supporting	Including Self-Supporting	Excluding Self-Supporting	Including Self-Supporting	Excluding Self-Supporting	
Sale Date	Amount							
October 22, 2002	\$ 3,505,000	0.86%	0.05%	4.76%	3.95%	\$ 2,078	\$ 1,725	\$ 43,608
June 24, 2003	9,700,000	1.03%	0.13%	5.04%	4.14%	2,464	2,025	48,894
October 4, 2004	8,450,000	0.94%	0.12%	4.94%	4.12%	2,327	1,940	47,084
April 28, 2008	5,005,000	1.16%	0.38%	4.63%	3.85%	2,804	2,333	60,528
March 23, 2009	10,235,000	0.69%	N/A	4.20%	N/A	3,221	N/A	76,726
December 16, 2009	16,380,000	0.63%	N/A	4.00%	N/A	3,289	N/A	82,119
December 22, 2010	14,155,000	0.85%	N/A	3.99%	N/A	3,620	N/A	90,618
August 30, 2011	5,940,000	1.02%	N/A	4.03%	N/A	3,727	N/A	92,387
February 15, 2012	5,235,000	1.04%	N/A	3.15%	N/A	3,567	N/A	85,068
June 20, 2013	11,340,000	0.91%	N/A	4.42%	N/A	3,761	N/A	85,068

N/A - not applicable

(1) Population based on U.S. Decennial Census

### Data Sources

Applicable Official Statements  
Village records

**VILLAGE OF TINLEY PARK, ILLINOIS**

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**

April 30, 2020

Governmental Unit	Percent of Village's 2019 Real Property in Taxing Body	Debt	Village's Applicable Share of Gross Debt to be Paid from Real Property Taxes		
			Percentage	Amount	
<b>SCHOOL DISTRICTS</b>					
Elementary school districts					
Kirby School District 140	45.60%	\$ -	0.00%	\$ -	
Community Consolidated School District 146	27.50%	21,840,000	56.13%	12,258,792	
Summit Hill Elementary district 161 (Will County)	19.70%	40,835,000	39.09%	15,962,402	
Elementary School District 159	5.80%	49,685,416	2 21.16%	10,513,434	
Arbor Park School District 145	1.40%	25,992,139	2 8.45%	2,196,336	
School District #160	0.00%	14,360,831	2 0.27%	38,774	
	100.00%				
High school districts					
Consolidated High School District 230	53.70%	5,595,000	16.21%	906,950	
Bremen Community High School District 228	20.80%	50,000,000	22.28%	11,140,000	
Lincolnway High School District 210 (Will County)	19.70%	230,892,391	2 8.70%	20,087,638	
Rich Township High School District 227	5.80%	17,805,000	3 9.37%	1,668,329	
	100.00%				
Community college districts					
Moraine Valley Community College District 524	54.00%	47,410,000	3 7.75%	3,674,275	
South Suburban Community College District 510	21.00%	24,968,631	2 9.31%	2,324,580	
Joliet Junior College District 525 (Will County)	20.00%	60,280,000	3 1.65%	994,620	
Prairie State Community College District 515	5.80%	8,490,000	4 2.81%	238,569	
Total schools	100.80%	598,154,408		82,004,699	
<b>OTHER THAN SCHOOLS</b>					
Cook County (including Forest Preserve District)	80.30%	2,898,176,750	3 0.70%	20,287,237	
Will County (including Forest Preserve District)	19.70%	106,520,000	3 1.62%	1,725,624	
Metropolitan Water Reclamation District of Greater Chicago	80.30%	1,703,220,000	3 0.71%	12,092,862	
Park districts					
Tinley Park Park District	83.80%	1,023,000	91.84%	939,523	
Frankfort Square Park District	11.40%	6,385,632	2,3 35.42%	2,261,791	
Mokena Community Park District	3.30%	5,571,000	4 5.77%	321,447	
Total other than schools		4,720,896,382		37,628,484	
Subtotal, overlapping debt		5,319,050,790		119,633,183	
Tinley Park Public Library Bonds		1,880,000		1,880,000	
Total, overlapping debt		5,320,930,790		121,513,183	
Village of Tinley Park (primary government)		10,487,134		10,487,134	
Total direct and overlapping bonded debt (1)		\$ 5,331,417,924		\$ 132,000,317	

(1) - Debt information for overlapping and direct debt is as of April 30, 2020

(2) - Includes original principal amounts of outstanding General Obligation Capital Appreciation Bonds

(3) - Excludes principal amounts of outstanding General Obligation (Alternative Revenue Source) Bonds which are expected to be paid from sources other than general taxation

(4) - Excludes principal amounts of outstanding debt certificate

Data Sources

The Cook, Grundy, Kendall, Kankakee, LaSalle, Livingston, and Will County Clerk Offices; and the Municipal Securities Rulemaking Board's Electronic Municipal Market Access System (EMMA).

## VILLAGE OF TINLEY PARK, ILLINOIS

### SCHEDULE OF LEGAL DEBT MARGIN

April 30, 2020

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The Village achieved home rule status in 1980.

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes governs computation of the legal debt margin.

"The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 50,000 an aggregate of one per cent:...indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts."

To date the General Assembly has set no limits for home rule municipalities.

Under its adopted Fiscal Policies, the Village of Tinley Park has established an objective of maintaining a net debt margin (debt less funds restricted for debt service divided by the total Equalized Assessed Value [EAV]) of less than 8.625%; which is the maximum rate applicable to non-home rule communities under State Statutes.

See the Schedule Ratios Of General Bonded Debt Outstanding on page 161

# VILLAGE OF TINLEY PARK, ILLINOIS

## PLEDGED REVENUE COVERAGE

Last Ten Fiscal Years

Pledged Revenue Coverage							
Fiscal Year	Water Charges and Others	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage	
				Principal	Interest		
2011	\$ 15,666,413	\$ 13,743,793	\$ 1,922,620	\$ 55,000	\$ 38,391		20.6
2012	17,153,816	13,701,615	3,452,201	6,000	35,372		36.2
2013	20,040,305	16,144,261	3,896,044	65,000	32,091		40.1
2014	22,003,023	17,965,429	4,037,594	70,000	25,118		42.5
2015	23,045,050	18,561,995	4,483,055	**	**		**
2016	23,931,185	20,658,911	3,272,274	**	**		**
2017	24,212,715	20,788,286	3,424,429	**	**		**
2018	24,762,820	21,816,980	2,945,840	**	**		**
2019	24,882,828	22,236,628	2,646,200	**	**		**
2020	23,645,573	21,139,422	2,506,151	**	**		**

\*\*The Water Revenue Bond was paid in full and debt retired in FY2014.

Details of the Village's outstanding debt can be found in the notes to financial statements.

Notes: Water Charges and Other includes revenues generated from operations of waterworks and sewerage system. Operating expenses do not include interest, depreciation, or amortization expense.

### Data Sources

Village records

Audited financial statements

# VILLAGE OF TINLEY PARK, ILLINOIS

## DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Calendar Years

Calendar Year	Population		Per Capita Personal Income	Total Personal Income	Median Age	School Enrollment	Unemployment Rate	Equalized Assessed Value (EAV)	Per Capita EAV
2010	56,703	(A)	\$ 30,248	\$ 1,715,152,344	-	10,649	9.60%	\$ 1,812,100,741	31,958
2011	56,967	(E)	30,474	1,736,012,358	37.90	10,491	8.70%	1,607,862,763	28,224
2012	57,149	(E)	31,197	1,782,877,353	40.40	10,315	8.00%	1,492,117,188	26,109
2013	57,284	(E)	34,299	1,964,783,916	40.30	10,415	7.90%	1,398,312,558	24,410
2014	57,280	(E)	34,541	1,978,508,480	40.30	9,978	6.30%	1,344,281,994	23,469
2015	57,143	(E)	34,165	1,952,290,595	39.40	9,850	5.00%	1,320,218,472	23,104
2016	57,176	(E)	35,423	2,025,345,448	39.60	9,379	4.80%	1,368,901,872	23,942
2017	56,668	(E)	37,428	2,120,969,904	41.00	9,818	4.20%	1,520,930,314	26,839
2018	56,204	(E)	37,597	2,113,101,788	42.00	9,837	3.20%	1,518,072,612	27,010
2019	55,773	(E)	38,266	2,134,209,618	42.70	9,378	3.00%	1,514,800,242	27,160

(A) Actual

(E) Estimate

(EAV) Equalized Assessed Value

Note: Actual personal income data is available for census years.

### Data Sources

US Census Bureau, US Bureau of Labor Statistics, Gale Demographics NOW

# VILLAGE OF TINLEY PARK, ILLINOIS

## PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2020			2011		
	Number of Employees	Rank	% of Total City Employed Population	Number of Employees	Rank	% of Total Village Population
Panduit Corporation	1,200	1	3.94%	600	2	2.07%
Ingalls Family Care Center	574	2	1.88%			
Kirby School District 140*	494	3	1.62%	535	3	1.84%
Comcast (Call Center)	485	4	1.59%	650	1	2.24%
Village of Tinley Park**	462	5	1.52%	401	4	1.38%
Target Corporation	324	6	1.06%	325	7	1.12%
Consolidated School District 230*	245	7	0.80%	272	9	0.94%
Menard Inc.	230	8	0.75%	230	10	0.79%
Vitas Healthcare Corporation	193	9	0.63%			
Sam's Club	191	10	0.63%			
Springfield Service Corporation				350	5	1.21%
St. Coletta's of Illinois				335	6	1.15%
Community Consolidated School District 146*				279	8	0.96%
<b>TOTAL</b>	<b>4,398</b>		<b>14.42%</b>	<b>3,977</b>		<b>13.70%</b>

\*Represents the employment for schools located in the Village.

\*\*Includes part-time employees and the Library.

### Data Sources

Referenceusa.com

Village records

Economic Development Canvas of employers. May include estimated employment figures.

**VILLAGE OF TINLEY PARK, ILLINOIS**

**EMPLOYEES**

Last Ten Fiscal Years

<b>Function/Program</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020 (2)</b>
<b>GENERAL GOVERNMENT</b>										
Administration	28	28	28	26	27	25	25	21	16	28
Community Development	7	7	6	6	6	7	8	7	9	8
<b>PUBLIC SAFETY</b>										
Police										
Officers	74	74	73	75	74	76	76	74	76	82
Civilians	21	21	24	29	31	28	31	31	28	30
Fire	4	4	4	4	4	4	5	5	5	5
<b>PUBLIC WORKS</b>										
Full-time employees by function										
Administration	7	7	7	7	6	6	6	8	8	7
Streets and Building Department	23	20	24	23	25	26	27	27	27	32
Water and Sewer	20	21	18	17	17	17	17	21	21	21
Total full-time employees	184	182	184	187	190	189	195	194	190	213
Part-time employees by function										
General Government	26	22	22	24	23	26	33	43	41	33
Public Safety - Police	63	62	68	63	60	66	59	58	69	20
Public Safety - Fire (1)	111	115	121	123	132	123	113	110	108	111
Public Works - Streets and Building	6	4	3	4	3	2	3	8	10	8
Public Works - Water	11	18	21	20	19	17	21	9	9	6
Total part-time employees	217	221	235	234	237	234	229	228	237	178
<b>TOTAL EMPLOYEES</b>	401	403	419	421	427	423	424	422	427	391

(1) Data for firefighters reflects part-time firefighters eligible to work whether or not they were paid for the specific two-week period.

(2) In 2020, due to school closings resulting from COVID-19, the part-time public safety-police is significantly reduced as crossing guards were not needed.

Note: Data reflected is for employees paid for the two-week period ending on the 30th date of April in each year. Data excludes seasonal hires.

Data Source

Village Finance Department, Primary Government Only

# VILLAGE OF TINLEY PARK, ILLINOIS

## OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>GENERAL GOVERNMENT</b>										
Community Development										
Building permits issued (1)										
Commercial	103	86	97	84	80	72	94	64	68	N/A
Single-family residential	9	12	17	20	14	14	13	16	11	N/A
Multi-family residential	-	-	7	14	12	15	12	11	21	N/A
Other	1,417	1,291	1,514	1,519	1,556	1,547	1,458	1,442	1,389	N/A
Estimated property value added (million \$)	\$ 44.7	\$ 35.2	\$ 37.7	\$ 37.5	\$ 50.7	\$ 29.8	\$ 61.0	\$ 38.0	\$ 44.1	N/A
Code violations (1)	139	430	301	345	593	546	524	588	599	N/A
<b>PUBLIC SAFETY</b>										
Police										
Physical arrest	2,420	1,741	1,715	1,336	1,246	1,131	1,192	1,196	1,054	969
Parking/compliance violations	9,020	7,764	7,834	6,974	5,021	3,475	6,734	5,107	4,836	3,929
Traffic violations	4,202	3,650	3,851	2,848	2,315	2,069	2,052	2,045	1,985	1,661
911 calls police incidents (1)	29,243	28,535	27,245	30,945	29,712	38,360	41,981	39,748	39,458	N/A
911 calls fire incidents (1)	6,529	6,590	7,253	8,850	8,383	8,641	7,760	8,543	8,587	N/A
Fire										
Fire/Emergency responses	1,662	1,904	2,225	1,858	1,791	2,601	2,027	2,484	2,842	2,747
EMA (1)										
Emergency management call-outs, mutual aid	33	47	27	21	8	13	8	10	8	N/A
Emergency management events, meetings, training, traffic	513	485	552	586	643	665	641	564	628	N/A
Music theatre traffic control	16	13	26	23	24	25	23	28	33	N/A
<b>PUBLIC WORKS</b>										
Streets										
Street resurfacing (miles of streets)	4.5	13.9	9.6	9.5	10.7	10.2	12.6	8.9	9.7	11.2
Crack sealing (miles)	49.7	13.7	12.0	11.0	9.3	9.2	9.2	11.4	8.3	12.3
Water										
Water main breaks	66	67	83	78	43	26	43	57	39	41

(1) Calendar year data

N/A - not available

### Data Source

Village records

# VILLAGE OF TINLEY PARK, ILLINOIS

## TOP TEN WATER CONSUMERS

Current Year and Nine Years Ago

Business Name	Business Use	2020			2011		
		Usage (gallons) (000's)	Rank	Amount Billed	Usage (gallons) (000's)	Rank	Amount Billed
Edgewater Walk Apartments	Residential	18,853	1	\$ 192,877	20,982	2	\$ 130,152
Orlan Creek Apartments	Residential	10,716	2	108,338	10,840	3	66,635
Edenbridge Apartments	Residential	9,905	3	101,576	9,388	6	58,101
Delta Sonic	Car Wash	7,991	4	80,166	9,670	5	59,580
KVH Industries	Commercial	7,901	5	78,495			
Cambridge Park Condominium Association	Residential	7,745	6	80,801	10,271	4	62,140
Edgewater Walk Lakebluff Condominiums	Residential	6,278	7	63,181			
Tinley Park Park District	Governmental	6,082	8	59,053	6,305	9	36,092
Panduit	Commercial	6,043	9	61,370			
Holiday Inn	Hotel	5,445	10	55,299	6,700	7	40,706
W A Howe Development	Health Facility	-		-	39,959	1	195,100
Andrew High School (Dist 230)	High School	-		-	6,500	8	39,492
Brookside III	Residential	-		-	6,257	10	31,835
Total Revenues - Top Ten Consumers				\$ 881,156	\$ 719,833		
Total System Operating Revenue				\$ 23,645,573	\$ 13,614,833		
Percent of Total System Operating Revenue				3.73%	5.29%		

Data Source

Village Records

**VILLAGE OF TINLEY PARK, ILLINOIS**

**WATERWORKS AND SEWERAGE FUND SYSTEM STATISTICS**

Last Ten Fiscal Years

<b>Function/Program</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>WATER STATISTICS</b>										
Water meters (1)	23,402	23,471	23,493	23,543	23,592	23,672	23,682	23,728	23,772	23,779
New connections (tap-ons)	35	57	51	34	37	35	30	37	35	39
Average daily consumption (thousand gallons) (2)	5,429	5,274	5,443	5,133	4,449	4,536	4,247	4,609	4,452	4,256
Peak daily consumption (thousand gallons) (2)	17,449	19,538	18,737	17,123	13,757	15,688	14,912	13,216	13,946	13,968
Total gallons purchased/gallons pumped master meter (million gallons) (3)	3,498.0	3,418.3	3,648.3	3,493.9	3,168.6	3,157.0	3,195	3,205.6	3,225.0	3,017.0
<b>SERVICE LOCATIONS</b>										
Sanitary sewer service only	13	13	15	15	15	15	13	12	12	18
Water and sanitary sewer	20,056	20,084	20,113	20,130	20,165	20,190	20,217	20,205	20,297	20,313
Water service outside	3,309	3,338	3,358	3,388	3,360	3,367	3,377	3,342	3,445	3,435
Totals	23,378	23,435	23,486	23,533	23,540	23,572	23,607	23,559	23,754	23,766

# VILLAGE OF TINLEY PARK, ILLINOIS

## WATERWORKS AND SEWERAGE FUND SYSTEM STATISTICS (Continued)

Last Ten Fiscal Years

### Water and Sewer Rates

(per 1,000 gallons unless otherwise indicated)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Water quarterly base charge (4)	\$ 25.38	\$ 27.28	\$ 29.19	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94
Water, first 20,000 gallons per quarter	3.51	4.19	4.76	5.58	6.10	6.10	6.11	6.18	6.28	6.39
Water > 20,000 gallons per quarter	5.31	6.13	6.83	7.78	8.30	8.30	8.31	8.38	8.48	8.59
Sanitary sewer base charge	\$ 5.48	\$ 6.00	\$ 6.56	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19
Sanitary sewer (6,000 gallon minimum through 2009)	0.87	0.95	1.04	1.14	1.14	1.14	1.14	1.14	1.14	1.14
Quarterly minimum charges										
Water	\$ 25.38	\$ 27.28	\$ 29.19	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94
Sanitary sewer	5.48	6.00	6.56	7.19	7.19	7.19	7.19	7.19	7.19	7.19
Total minimum charges	\$ 30.86	\$ 33.28	\$ 35.75	\$ 38.13	\$ 38.13	\$ 38.13	\$ 38.13	\$ 38.13	\$ 38.13	\$ 38.13
Increase over Prior	8.3%	7.8%	7.4%	6.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

(1) Includes multiple family structures served by a single meter

(2) Tinley Park users only. Excludes wholesale water sales

(3) Includes wholesale water sales.

(4) Base charges vary depending on meter size and indoor or outdoor usage

Note: Values displayed are for standard meter inside usage.

### Data Source

Village Records

# VILLAGE OF TINLEY PARK, ILLINOIS

## CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>PUBLIC SAFETY</b>										
Police Stations	1	1	1	1	1	1	1	1	1	1
Fire Stations	4	4	4	4	4	4	4	4	4	4
<b>PUBLIC WORKS</b>										
Streets*										
Streets (miles)	255	255	255	225	228	228	228	228	228	232
Streetlights	3,206	3,206	3,395	3,589	3,589	3,609	3,609	3,609	3,752	3,763
<b>WATER</b>										
Water mains (miles)	255	255	255	255	255	257	257	257	257	259
Fire hydrants**	3,640	3,651	3,750	3,839	3,920	3,920	3,920	3,920	3,941	3,953
Storage capacity (thousands of gallons)	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
<b>WASTEWATER</b>										
Sanitary sewers (miles)	202	202	207	207	220	223	223	223	223	224
Storm sewers (miles)	249	251	267	267	268	268	268	268	270	278

\*Beginning in 2014, estimate of streets revised to include centerlane miles within incorporated Tinley Park only.

\*\*Beginning in 2015, hydrants revised due to completion of hydrant inventory encompassing all hydrants within the Village including all schools and industrial parks

### Data Source

2016-2020 MGP, Inc. GIS data

Village records

# VILLAGE OF TINLEY PARK, ILLINOIS

## LABOR FORCE AND UNEMPLOYMENT

Last Ten Calendar Years

Calendar Year	Labor Force	Employed	Unemployed		Comparable Unemployment Rates		
			Number	Rate	Chicago MSA	Illinois	U.S.
2010	32,047	28,973	3,074	9.60%	10.60%	10.40%	9.60%
2011	31,801	29,038	2,763	8.70%	9.90%	9.70%	8.90%
2012	32,061	29,494	2,567	8.00%	9.10%	9.00%	8.10%
2013	32,251	29,703	2,548	7.90%	9.10%	9.00%	7.40%
2014	32,208	30,169	2,039	6.30%	7.10%	7.10%	6.20%
2015	32,131	30,509	1,622	5.00%	5.90%	6.00%	5.30%
2016	32,388	30,824	1,564	4.80%	5.80%	5.80%	4.90%
2017	32,281	30,911	1,370	4.20%	4.90%	5.00%	4.40%
2018	31,677	30,677	1,000	3.20%	4.00%	4.30%	3.90%
2019	31,446	30,491	955	3.00%	3.80%	4.00%	3.70%

(MSA) Metropolitan Statistical Area

### Data Sources

Unemployment Statistics, Bureau of Labor Statistics, United States Dept. of Labor  
Village records

# VILLAGE OF TINLEY PARK, ILLINOIS

## PROPERTY DEVELOPMENT AND CONSTRUCTION

Last Ten Fiscal Years

Tax Levy Year	Commercial		Residential				Other Permits and Construction		Total Estimated Property Value Added	
			Single-Family		Average Value	Multi-Family				
	Units	Value	Units	Value		Units	Value	Units		Value
2010	71	\$ 21,747,256	7	\$ 1,494,900	\$ 213,557	2	\$ 244,000	1,129	\$ 8,022,752	\$ 31,508,908
2011	103	33,113,285	9	1,828,800	203,200	-	-	1,417	9,802,496	44,744,581
2012	86	21,767,074	12	2,886,800	240,567	-	-	1,291	10,525,024	35,178,898
2013	97	22,951,863	17	3,480,070	204,710	7	840,000	1,514	10,457,203	37,729,136
2014	84	20,580,022	20	4,101,000	205,050	14	1,680,000	1,519	11,177,805	37,538,827
2015	80	31,320,467	14	3,390,500	242,179	12	1,440,000	1,556	14,509,065	50,660,032
2016	72	8,254,527	14	3,952,900	282,350	15	2,000,000	1,547	15,595,662	29,803,089
2017	94	40,587,787	13	4,265,822	328,140	12	1,440,000	1,458	14,664,061	60,957,670
2018	64	15,492,253	16	5,534,235	345,890	11	1,320,000	1,442	15,504,764	37,851,252
2019	68	20,617,085	11	3,738,060	339,824	21	3,440,000	1,389	16,329,114	44,124,259

### Data Source

Village records

**APPENDIX B:**  
**VILLAGE OF TINLEY PARK STAFFING TABLE**

**Village of Tinley Park  
Position Chart Summary  
Fiscal Year 2022**

Summary	FY 2020			FY 2021			FY 2022		
	Elected	FT	PT	Elected	FT	PT	Elected	FT	PT
Mayor and Trustees	7	1	0	7	1	0	7	1	0
Village Manager		6	1		7	1		6	1
Village Clerk	1	5	5	1	3	2	1	3	2
Finance		8	6		10	8		10	8
Information Technology		4	1		4	1		4	1
Police		98	80		101	55		98	55
Fire		5	23		5	23		5	22
EMA		20	76		21	65		21	65
Public Works		61	35		63	29		63	27
Community Development		15	2		14	2		12	3
Marketing/Communications		1	12		1	12		1	10
Bus Services		0	8		0	7		0	7
Commissions		0	7		0	7		0	7
Total	8	224	256	8	230	212	8	224	208
Organization Total	488			450			440		

- Positions Added Fiscal Year 2021:**
- Full-time Assistant Engineer/Field Technician
  - Part-time Seasonal II Fleet Employee
  - Full-time Building Inspector
  - Full-time Public Works Clerk

*\*Total positions decreased year over year due to the elimination of unbudgeted positions from the staffing chart.*

**Village of Tinley Park**  
**Position Chart by Department Detail**  
**Fiscal Year 2022**

**Mayor & Trustees**

Village President  
 Trustees  
 Executive Assistant to Mayor  
 Total  
 Elected, Full & Part-Time Total

FY 2020			FY 2021			FY 2022		
Elected	FT	PT	Elected	FT	PT	Elected	FT	PT
1	0	0	1	0	0	1	0	0
6	0	0	6	0	0	6	0	0
0	1	0	0	1	0	0	1	0
7	1	0	7	1	0	7	1	0
8			8			8		

**Village Clerk**

Village Clerk  
 Deputy clerk  
 FOIA Coordinator  
 Clerk I  
 Clerk II  
 Administrative Assistant  
 Clerical  
 Administrative Clerk  
 Intern  
 Commission Secretary  
 Total  
 Elected, Full & Part-Time Total

FY 2020			FY 2021			FY 2022		
Elected	FT	PT	Elected	FT	PT	Elected	FT	PT
1	0	0	1	0	0	1	0	0
0	1	0	0	1	0	0	1	0
0	1	0	0	1	0	0	1	0
0	2	0	0	0	0	0	0	0
0	1	0	0	0	0	0	0	0
0	0	0	0	1	0	0	1	0
0	0	1	0	0	0	0	0	0
0	0	1	0	0	0	0	0	0
0	0	2	0	0	1	0	0	1
0	0	1	0	0	1	0	0	1
1	5	5	1	3	2	1	3	2
11			6			6		

**Village Manager**

Village Manager  
 Assistant Village Manager  
 Human Resource Director  
 Deputy Director Human Resources  
 Executive Assistant  
 Management Analyst  
 Assistant to Village Manager  
 Administrative Analyst  
 Senior Center Assistant  
 Total  
 Full & Part-Time Total

FY 2020		FY 2021		FY 2022	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	0	0	0	0
0	0	1	0	1	0
0	0	1	0	0	0
0	1	0	1	0	1
6	1	7	1	6	1
7		8		7	

**Finance**

Treasurer/Finance Director  
 Assistant Treasurer/Assistant Finance Director  
 Senior Accountant  
 Accountant II  
 Staff Accountant  
 Accounting Technician  
 Clerk I  
 Administrative Part Time  
 Clerical Part Time  
 Intern  
 Total  
 Full & Part-Time Total

FY 2020		FY 2021		FY 2022	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	1	0
3	0	3	0	3	0
1	0	1	0	1	0
2	2	2	2	2	2
0	1	0	1	0	1
0	0	2	0	2	0
0	0	0	1	0	1
0	1	0	2	0	2
0	2	0	2	0	2
8	6	10	8	10	8
14		18		18	

Information Technology

IT Manager  
Lead Computer Technician  
Computer Technician  
Intern  
Total  
Full & Part-Time Total

FY 2020		FY 2021		FY 2022	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	1	0
2	0	2	0	2	0
0	1	0	1	0	1
4	1	4	1	4	1
5		5		5	

Police

Police Chief  
Deputy Police Chief  
Commander  
Sergeant  
Patrol Officer  
Community Service Officer  
Auxiliary Officer  
SSERT/TEMS Officer  
Crossing Guard  
Secretary  
Records Supervisor  
Assistant Records Supervisor  
Midnight Records Clerk  
Clerk Matron  
Clerical  
Total  
Full & Part-Time Total

FY 2020		FY 2021		FY 2022	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	1	0
3	0	3	0	3	0
10	0	10	0	10	0
69	34	72	12	69	12
3	3	3	3	3	3
0	0	0	0	0	0
0	3	0	0	0	0
0	33	0	33	0	33
1	0	1	0	1	0
1	0	1	0	1	0
0	0	1	0	0	0
1	0	1	0	1	0
8	6	7	6	8	6
0	1	0	1	0	1
98	80	101	55	98	55
178		156		153	

Fire

Fire Services Administrator  
Deputy Fire Chief  
Shift Commander \*  
Captain/Lieutenant \*  
Engineers \*  
Firefighters\*  
Office Coordinator  
Clerk I  
Fire Inspector I  
Public Education Officer  
Administrative Assistant  
Clerical  
Fire Inspector  
Fire Alarm Service Officer  
Total  
Full & Part-Time Total

FY 2020		FY 2021		FY 2022	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	1	1	1	1	1
0	1	0	1	0	1
0	4	0	4	0	4
0	4	0	4	0	4
0	6	0	6	0	5
1	0	1	0	1	0
1	0	1	0	1	0
0	1	0	1	0	1
0	2	0	2	0	2
0	1	0	1	0	1
0	2	0	2	0	2
0	1	0	1	0	1
5	23	5	23	5	22
28		28		27	

**Emergency Management  
Agency/Telecommunications**

Operations Coordinator  
Supervisor - Telecommunications  
Quality & Training Coordinator  
Emergency Event Planner  
Lead Telecommunicator  
Telecommunicator \*  
Administrative Assistant  
Emergency Event Planner  
EMA Personnel  
Auxiliary Officer  
CCTV Operator

Total  
Full & Part-Time Total

*\* Includes 3 Telecommunicators paid from the E-9-1-1 Fund.*

Note:

*Decrease in Part-time Telecommuicators & EMA Personnel is due to corrections of positions.*

FY 2020		FY 2021		FY 2022	
FT	PT	FT	PT	FT	PT
1	0	0	0	0	0
0	0	1	0	1	0
1	0	1	0	1	0
0	0	1	0	1	0
3	0	3	0	3	0
14	10	13	4	13	4
1	0	1	0	1	0
0	0	1	0	1	0
0	40	0	33	0	33
0	23	0	25	0	25
0	3	0	3	0	3
20	76	21	65	21	65
96		86		86	

**Public Works**

Director - Public Works  
Assistant Director - Public Works  
Street Superintendent  
Facility/Fleet Superintendent  
Water Superintendent  
Foreman  
Village Engineer  
Assistant Engineer/Field Technician  
Head Mechanic  
Mechanic  
Maintenance Man  
Maintenance Worker  
Maintenance Technician  
Tool/Inventory Attendant  
Inventory Technician  
Senior Custodian  
Custodian  
Office Coordinator  
Administrative Assistant  
Work Order Technician  
Utility Billing Technician  
Senior Public Works Clerk  
Public Works Clerk  
Clerk I  
Clerical  
Meter Readers  
SCADA Engineer  
Seasonal II  
Seasonal  
Intern  
Total  
Full & Part-Time Total

FY 2020		FY 2021		FY 2022	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
4	0	4	0	4	0
1	0	1	0	1	0
0	0	0	0	1	0
1	0	1	0	1	0
3	0	3	0	3	0
2	0	3	0	2	0
35	0	30	0	29	0
0	0	6	0	6	0
1	0	0	0	0	0
0	0	1	0	1	0
1	0	1	0	1	0
1	1	1	1	1	1
1	0	1	0	1	0
0	0	0	0	1	0
0	0	0	0	1	0
4	0	4	0	3	0
0	4	0	4	0	2
0	6	0	0	0	0
0	1	0	1	0	1
0	4	0	5	0	5
0	12	0	12	0	12
0	1	0	0	0	0
61	35	63	29	63	27
96		92		90	

**Community Development**

Community Development Director
Health & Consumer Protect Ofc.
Building Official
Inspector - Building
Inspector - Electrical
Inspector - Plumbing
Code Enforcement Officer
Office Coordinator
Clerk I
Building Permit Technician
Planning Manager *
Senior Planner
Zoning Administrator
Clerical
Economic Development Manager
Business Development Manager
Business Retention Specialist
Total
Full & Part-Time Total

*\*Planning Manager currently filled contractually.*

FY 2020		FY 2021		FY 2022	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
0	0	0	0	1	0
1	0	1	0	0	0
1	0	1	0	0	0
2	0	2	0	2	0
1	0	1	0	0	0
1	0	1	0	0	1
2	0	2	0	3	0
1	0	1	0	1	0
1	0	1	0	1	0
0	1	0	1	0	1
0	1	0	1	0	1
1	0	0	0	0	0
0	0	1	0	1	0
1	0	0	0	0	0
15	2	14	2	12	3
17		16		15	

**Marketing/Communications**

Marketing Director
Special Events Coordinator
Special Events Coordinator - Plaza
Public Information Coordinator
Marketing Assistant
Community Engagement Coordinator
Administrative Assistant
Intern - Marketing
Intern - Videographer
Total
Full & Part-Time Total

FY 2020		FY 2021		FY 2022	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
0	1	0	1	0	1
0	2	0	2	0	0
0	1	0	1	0	1
0	1	0	1	0	1
0	1	0	1	0	1
0	1	0	1	0	1
0	4	0	4	0	4
1	12	1	12	1	10
13		13		11	

**Bus Services**

Bus Dispatcher
Village Bus Driver
PACE Bus Driver
Total
Full & Part-Time Total

Note:

*Village Bus & PACE Bus are combined.*

FY 2020		FY 2021		FY 2022	
FT	PT	FT	PT	FT	PT
0	3	0	3	0	3
0	2	0	4	0	4
0	3	0	0	0	0
0	8	0	7	0	7
8		7		7	

**Commissions**

Commission Secretary - Civil Service
Commission Secretary - Community Resources
Commission Secretary - Economic/Commercial
Commission Secretary - Environmental Commission
Commission Secretary - Plan Commission
Commission Secretary - Sister Cities
Commission Secretary - Veteran's Commission
Total
Full & Part-Time Total

FY 2020		FY 2021		FY 2022	
FT	PT	FT	PT	FT	PT
0	1	0	1	0	1
0	1	0	1	0	1
0	1	0	1	0	1
0	1	0	1	0	1
0	1	0	1	0	1
0	1	0	1	0	1
0	7	0	7	0	7
7		7		7	

## APPENDIX C: REVENUE FORECAST COMMUNICATION



# FINANCIAL FORECAST



**Village of Tinley Park**  
**Financial Forecast**  
**FY 2022 – FY 2026**

# **Village of Tinley Park**

## **A Financial Assessment of Revenues and Expenditures**

### **Overview and Summary**

The purpose of the Five-Year Operating Forecast is to help the Village of Tinley Park make informed, operational decisions by better anticipating future revenues and expenditures. Using the forecasted data, the Village can plan strategies for providing a consistent, appropriate level of service to residents and businesses while ensuring the revenues and expenditures remain in a sustainable balance. The primary objective of the forecast is to provide the Village Board and related stakeholders with a financial assessment and identify significant issues that should be addressed in the budget development process. The forecast measures operating revenues against operating expenditures without prior period fund balance(s) to subsidize revenue.

The goals of the forecast are to assess the Village's ability to maintain current service levels based on projected revenue growth over the next five years, evaluate future sustainability by aligning operating revenues and expenditures, and ensure proper funding of infrastructure and capital reserves. The assessment analyzes the capacity to fund capital projects and maintain unassigned fund balance reserves to ultimately reach or exceed the minimum balance as stated in the Village's fiscal policy.

It is important to stress that this forecast is not a budget. It does not dictate expenditure decisions; rather it identifies the need to prioritize allocations of Village resources. The forecast sets the stage for the budget process and aids both staff and the Village Board in establishing priorities and allocating resources appropriately.

As a governmental entity, changes in strategy that involve service delivery should be slow and methodical. The forecast provides a snapshot of the Village's fiscal health based on numerous assumptions over the next five years. The forecast is a planning tool and should be considered fluid in its construction. As new significant data or trends emerge the document will be revised, at minimum, on an annual basis.

## **FORECAST METHODOLOGIES AND ASSUMPTIONS**

### **REVENUES**

The Village maintains many funds that serve many purposes. Some of those funds are bound by statutory requirements, intergovernmental agreements, or even earmarked for specific use by the Village Board. The General fund is the main operating fund and accounts for the core public

services provided by the Village including public safety (police & fire), public works, community development, and other operations that support core services. All major discretionary revenues such as property tax, sales taxes, income taxes, telecommunication tax, and other taxes are accounted for within the General Fund. The Finance Department works with departments responsible for administering the service and collecting the associated revenue to develop program budgets and projections.

## **EXPENDITURES**

Expenditures assumed in the forecast are based on the current service levels. No additional staffing has been included in the estimates. Draft audited FY 2020 expenditures set the baseline for analysis blended with estimates from the mid-year report and year end estimates for FY 2021. The General Fund is the primary focus of the forecast as it represents 39.0 percent of the total Village Budget. The next largest are Capital Project Funds at 30.8 percent, funding these expenditures is heavily reliant on General Fund budget performance. Enterprise Funds represent 20.5 percent of the total Village budget in FY 2022. These major drivers equate to just over 90 percent of all approved budgeted expenditures.

In the absence of any known service level modifications, the forecast assumes the continuation of current service levels and the costs projected over five years. Revenues are estimated based on anticipated growth and does not consider increases in revenues generated by new fees or increases in fees, new development, and/or charges beyond what is prescribed by current ordinance.

## **ECONOMIC OUTLOOK**

In the development of a long-term financial forecast, the Village reviews external and internal factors that could impact the collection of revenue, the price of acquiring goods, or the cost of providing services. Staff regularly evaluates the regional impact of the national economy (macro) influence on the local economy (micro), which is a critical step in the forecasting process.

The national economy affects both state and local economies, although this impact varies by jurisdiction and may actually have an inverse effect on a community. Some of the economic indicators the Village uses in financial analysis include: inflation, stock market returns, employment, housing stats, vehicle sales, interest rates, and manufacturing activity.

The FY 2021 and FY 2022 budget processes were abnormally strained due to the COVID-19 pandemic. The onset of the pandemic occurred at the very end of the FY 2021 budget process for the Village of Tinley Park. In fact, with so much uncertainty, staff advised the board to approve the FY 2021 budget as initially presented and turn around a “new spending plan” that would take

pandemic projections into consideration. This approach provided the Village the opportunity to pass the FY 2021 budget, developed over the previous six months, to have the spending document adopted prior to the start of the fiscal year and have the flexibility to adjust as needed throughout the fiscal year. Village staff worked together, under the finance departments request to immediately cease all discretionary spending. This direction was to preserve the funding for the Village's core services and allowed the Village to begin conserving cash and diligently work through the first sixty days of FY 2021 to determine what approved expenditures could be reduced, deferred, or eliminated moving forward. The Finance Department directed staff to brace for severe impacts to operating revenues.

The culmination of the process has led to the reduction of revenue collected and expenditures incurred in FY 2021 and has forced the Village to take a short term, conservative look at revenues and expenditures in FY 2021 due to the pandemics on going and long-lasting effects to consumer spending habits and businesses locally, as well as supply chain, domestic, and international impacts among all economic sectors.

## **ECONOMIC INDICATORS - NATIONAL**

Inflation – The Consumer Price Index (CPI), commonly referred to as the inflation rate, measures the average price change for a market basket of consumer goods and services. The Bureau of Labor Statistics classifies each expenditure item in the basket into more than 200 categories catalogued into eight major groups. The Consumer Price Index is used as the inflationary factor for specific non-personnel services.

As inflation goes up, the cost of goods sold go up, increasing retail sales tax revenue. As prices rise, so will business income tax receipts. Conversely, the Village will have to pay more for goods and services. The most recent (February Unadjusted All Items) Consumer Price Index is at (1.7 percent). Significant growth is being felt in Food 3.6 percent, Energy Services (3.2 percent), Used Cars and Trucks (9.3 percent).

Stock Market Returns – Stock market returns are a leading indicator and will change before the economy changes. Approximately 64 percent of all Village pension funds are invested in mutual funds and/or individual stocks. The performance of the stock market is a significant factor in determining the growth of the property tax levy for pensions. The Village felt this in the 2021 Tax Levy process as FY 2020 returns were far below the established target due to the crash set in motion by the COVID-19 pandemic. It is assumed the pension funds will earn seven percent annually through investment returns.

Employment – Retail and vehicle sales tend to have inverse relationships with unemployment rates. Chronic unemployment often spills over into the residential real estate market resulting in a surplus of property. Fiscal year 2021 and 2022 continue to buck that trend. The country, state and region experienced a severe uptick in unemployment during the pandemic, topping out in April 2020 at about 15 percent (seasonally adjusted) per the United States Department of Labor, as of March 2021 unemployment sits at about 6 percent, about 2 percent higher than this time in March of 2020.

Housing stats - This indicator provides a sense of the overall demand for housing, which can be indicative of local housing activity. Data maintained by local realtor groups is useful in projecting the future of market recoveries. Housing stock and sales tend to move inversely compared to unemployment, however the suburbs have seen a boom in housing sales as there appears to be a migration from the city to the suburbs even with unemployment rates significantly higher than the pre-pandemic rates.

In Tinley Park the median of days a home is on the market dropped from 81 in January 2020 to 51 in July 2020. Staff anticipates this trend to continue as the increased cost of materials to build new homes are still significantly higher than historical averages. This is do to supply hurdles associated with COVID-19 impacts and the increased cost as a result of scarce supply and increased demand. It appears that the Federal Reserve System (FED) will keep interest rates down for the foreseeable future which also benefits this sector.

Vehicle sales – Sales and use tax revenues tend to move with vehicle sales, which are heavily dependent upon both employment and interest rates. The pandemic has driven up the used car market, which is still strong showing a CPI for that group at 9.3 percent. This outcome is another impact COVID-19 on another industry. The automotive industry was unable to produce new vehicles due to supply chain issues for microchips and assembly line hurdles provided by the virus. Until a greater supply of microchips can be procured the industry's production will be limited.

In prior years an uptick in used car sales versus new car sales would have had a noticeable impact on the sales tax the Village received from dealerships, but the State of Illinois (as of January 1, 2020) capped the amount of trade value for vehicle purchase, for tax calculation purposes, at \$10,000. The longer lasting impact may be that consumers utilize vehicles longer reducing sales overall, but this shift in consumer demand is rooted in the lack of supply in the market of new vehicles, those that need a vehicle may not be able to wait out lack of supply and purchase a used vehicle. It is anticipated that the trend will minimize the lost revenue of vehicle sales tax overall.

Interest rates – Interest rate impacts have several trickle down affects to revenue. Investment income is directly affected as rates drive income. The availability and cost of capital affects business expansion and retail purchases. As credit is extended and/or rates are lowered, revolving purchases may increase, thereby increasing development plans and retail sales and, by extension, sales tax and business licenses revenues. The FED is expected to keep rates down in the short term, even as inflation continues to increase.

Manufacturing activity – The ISM (Institute of Supply Management) Index is a significant indicator in revenue analysis and forecasting in the manufacturing sector. Manufacturers respond to the demand for their products by increasing production and building up inventories to meet the demand. The increased production often requires new workers which lowers unemployment figures and can stimulate the local economy.

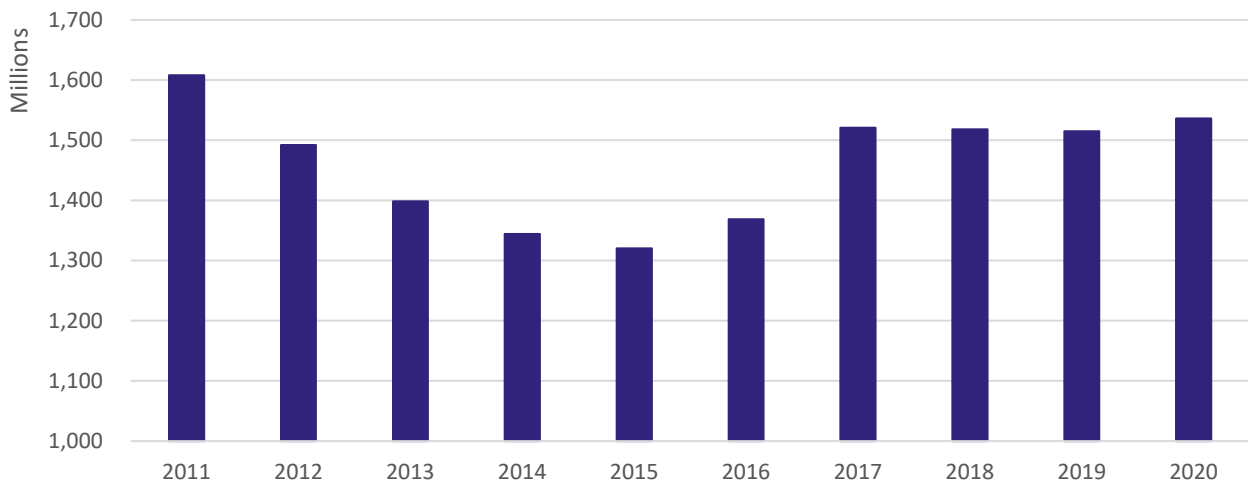
Manufacturing has been impacted by COVID-19 in two ways, the first and most critical, is the ability to manufacture in an environment that is safe for employees. This factor had a major impact all segments of production and logistics, and were felt domestically and globally. This ability to operate during the pandemic forced businesses to operate differently or close all together if a solution to operate did not make economic sense. The second impact was the ability to obtain raw materials needed, domestic or international, was extremely difficult. The positive news is the manufacturing sectors are growing, from production to new orders, as well as the desire for customers to increase their low inventories. This is, and should continue to, lead to increasing employment needs and supply in the market.

## **ECONOMIC INDICATORS – LOCALLY**

Although national economic indicators do have some trickle-down impact on the Village budget, there are regional and local economic factors that have a direct influence over revenues and expenditures. Those factors that have been considered in the next five-year update include:

- Impact of the Real Estate Market and Assessed Valuations. Assessed values for taxable property continue with positive growth. Will County property values grew by 2.81 percent in FY 2020, while Cook County property values are anticipated to increase slightly once valuations are reported by the county. See the chart below to see the ten-year, combined county, history of equalized assessed values.

### Equalized Assessed Value - Cook & Will Counties 2011-2020



*\*2020 EAV for Cook County is estimated.*

- **State of Illinois Legislation.** As the State of Illinois continues to struggle with its own finances, staff continues to monitor legislative discussions that could have a direct financial impact on Village revenues. Currently proposed legislation to reduce municipalities share of the Local Government Distributive Fund (LGDF) by 10 percent. The proposed reduction would create a \$600,000 revenue gap in the current fiscal year for the Village.
- **Impact of Employer Pension Costs.** The tax levies for the three pension systems (Social Security, Illinois Municipal Retirement Fund and Police) account for 28.25 percent of the property tax levy. Additional pressure on the tax levy to support growing pension costs will impact the ability to utilize property taxes collected for core services. Bond rating agencies continue to site pension obligations as downward pressure on the Village's ability to maintain the AA+ rating with S&P. The rating is reflective of conservative financial management, strong reserve balances, and the low level of debt outstanding funded through the tax levy comparable to other, like sized, communities.
- **Health Care Inflation.** After wages, health care costs are the next impactful expenditure in personnel costs. The Village continually reviews the structure of the plan to limit the amount of growth on an annual basis. Changes have been facilitated with the insurance brokers and providers to lessen exposure and annual costs of provided plans. Insurance costs are expected to rise, greater than historical trends, over the next few fiscal cycles to accommodate the significant costs experienced in this sector related to the COVID-19 pandemic.
- **Commercial/Retail Development.** The Village continues to focus redevelopment and economic development opportunities along on our main commercial corridors of 159th

Street, Harlem Avenue, Lagrange Road and the I-80 Interstate. These are critical corridors to the Village's tax base and opportunities to generate more jobs in the community. The Village's newly established TIF along 159th Street and Harlem Avenue will be critical in spurring new life to the corridor which has seen increase in retail vacancies.

- **Infrastructure.** The ability to keep pace with the maintenance needs of Village owned assets continues to be a significant financial challenge. The Village owns and maintains \$232.8 million in capital assets, excluding depreciation, across all activities.

## FORECAST STRUCTURE

The forecast provides three levels of analysis. The first level (above) is to show the General Fund's ability to meet day-to-day expenditures. The row designated as "operating surplus/(deficit)" is an indicator of whether anticipated revenues support operating expenditures. In the next five fiscal years of the forecast, revenues will support current services. This is a measure of short-term sustainability. The second level of the analysis includes transfers for capital projects, enterprise subsidies and infrastructure reserves.

Long term sustainability is measured through the Village's ability to invest in infrastructure including funding reserves for vehicles, buildings, equipment, technology, streets (though Motor Fuel Tax and Local Roads Funds), and projects in the Capital Improvement Plan. All projects, except new-build facilities, are included in the FY 2022-2026 CIP have been added to this report. After including these transfers, the cumulative fund shortfall at the end of FY 2026 is estimated to be nearly \$30.2 million. A facility (or facilities) project would add to the shortfall. This shortfall is defined in replacing or expending capital funds in the year that is most preferred. The Village reviews all capital requests, new or carryforward, each budget cycle to assess what projects need to be completed in the current fiscal year and which projects/purchases could be deferred to a future fiscal year.

Capital Funding Five Year Forecast						
Revenue	2021	2022	2023	2024	2025	2026
Operating Surplus/(Deficit)	\$ 8,711,988	\$ 524,479	\$ 922,836	\$ 639,748	\$ 344,807	\$ 37,518
Capital Reserve Fund Balance	36,280,408	41,992,396	25,771,731	2,603,794	(18,273,122)	(26,584,832)
Capital Requests	3,000,000	16,745,144	24,090,773	21,516,664	8,656,517	3,640,001
Capital Reserve Total	\$ 41,992,396	\$ 25,771,731	\$ 2,603,794	\$ (18,273,122)	\$ (26,584,832)	\$ (30,187,315)

The current budget strategy contributes to capital reserve programs in order to remain on a pay-as-you-go basis of capital asset financing. If reserve amounts are depleted, or inadequately funded, staff will need to consider debt financing for future capital needs.

Over the next five years it is anticipated that \$77.6 million in capital funding will be requested, that is \$35.6 million above the current estimated fund balance at the end of FY 2021. The Village will continue to monitor the annual budget and continue funding capital and infrastructure needs thru the surplus from the General Fund, and utilize other funds as appropriate to meet the needs of the Village CIP.

## **RESERVES**

The General Fund reserve policy sets forth a minimum, unassigned reserve, level of 25 percent (or the equivalent of three months of expenditures) of the subsequent year's budget. The minimum balance is as threshold, that if approached or breeched, would require staff to take immediate action to re-align spending decisions to avoid further reduction of the Village's reserve fund balance. The action proposed would include a plan to restore the fund balance above the fiscal policy minimum. It is important to maintain strong reserves for several reasons; it provides the Village flexibility to react and respond to threats on revenue. It helps to better withstand any unfunded legislative mandates that will create additional expenditure obligations without corresponding revenue, and can fund unforeseen infrastructure/capital asset costs.

Absent an unforeseen economic crisis, the use of reserves to support operating expenditures represents a budget that is structurally unbalanced. In some situations, spending down of prior period reserve balances allows the Village time to reallocate resources within the budget and restructure service levels to respond to a changing fiscal environment. If or when fund balance is utilized, it is important to rebuild those reserves in order to remain flexible and sustainable to respond to future threats or economic impacts. Fund balance is not intended to support day-to-day operations unless related to a cash flow needs. In that example the funds temporarily used will be replenished in the short term by a specific revenue stream.

## **GENERAL FUND**

### **REVENUE**

Approximately 90 percent of General Fund revenue is generated from three sources; property tax, sales taxes (state, home rule, use), and income taxes.

Many of the Village's revenue sources are elastic. Elastic revenues are sources that tend to fluctuate with the economy. A balance between elastic and inelastic revenue is desired as a hedge against market volatility. General Fund revenues considered to be elastic include: sales and use taxes, income taxes, telecommunications tax, video gaming tax, building revenue and fees, and

investment income. Property tax is an example of a non-elastic source of revenue as collections are stable and predictable.

The Village continues to seek less reliance on state-shared revenues and align core services with taxes/fees under local, home rule, control. Listed below is the five-year update to the General Fund Forecast. This is not intended to be budget recommendations but rather an estimation of where revenues would need to grow to keep up with inflation of expenditures costs. More so what dollars could be needed to keep the same purchasing power today, over the next five years. The remainder of the report will describe the methodologies used to develop both revenues and expenditures.

General Fund Five Year Forecast							
Revenue	2021	2022	2023	2024	2025	2026	Growth
Property Taxes	\$ 22,869,634	\$ 23,252,000	\$ 23,833,300	\$ 24,429,133	\$ 25,039,861	\$ 25,665,857	1.025
Sales Taxes	21,100,300	21,200,300	21,830,308	22,376,065	22,935,467	23,508,853	1.025
Income Taxes	5,762,000	5,762,000	5,877,240	5,994,785	6,114,680	6,236,974	1.02
Amusement Tax	578	-	950,000	969,000	988,380	1,008,148	1.02
Video Gaming Tax	400,000	600,000	606,000	612,060	618,181	624,362	1.01
Telecomm Tax	205,000	192,000	188,160	184,397	180,709	177,095	0.98
Other Taxes	116,346	101,900	103,938	106,017	108,137	110,300	1.02
Licensing	489,150	606,800	606,800	606,800	606,800	606,800	1
Franchise Fees	1,047,808	1,028,000	1,007,440	987,291	967,545	948,194	0.98
Building Permits	480,000	400,000	400,000	400,000	400,000	400,000	1
Reimbursements	1,140,457	342,933	999,792	1,019,787	1,040,183	1,060,987	1.02
Fines & Forfeitures	244,126	282,000	282,000	282,000	282,000	282,000	1
Fees	159,530	113,300	113,300	113,300	113,300	113,300	1
Other Revenue	239,310	249,159	249,159	249,159	249,159	249,159	1
Interest	247,200	253,000	255,530	258,085	260,666	263,273	1.01
Transfers	600,000	600,000	600,000	600,000	600,000	600,000	1
Total Revenues	\$ 55,101,439	\$ 54,983,392	\$ 57,902,966	\$ 59,187,879	\$ 60,505,068	\$ 61,855,303	
Annual Increase	-2.23%	-0.21%	5.31%	2.22%	2.23%	2.23%	

## PROPERTY TAXES

There are three components to the Village's property tax levy. The first component is the Corporate Levy. This levy helps fund public safety (police and fire), public works and other operations to administer Village services to residents and businesses in Tinley Park.

The second component is the Debt Service Levy. This levy covers the principal and interest payment on outstanding debt issuances. The Village mitigates the impact of the Debt Service Levy through the abatement process. The Village takes careful consideration when exploring debt service as an option for funding capital or infrastructure investments. When the Village explores debt financing options it considers revenue streams that could fund the annual payment schedule by another means than the tax levy. Staff evaluates debt service and abatements on an annual basis. This provides an assessment of the strategy implemented to keep debt service off the tax rolls and ensures it is operating efficiently and is sustainable for the coming fiscal year(s).

The last component is special purpose/pension levies. The taxes levied for the Police Pension and IMRF are calculated by independent actuaries. The levies are structured to cover the normal cost of the pension, an amortized annual amount of the unfunded actuarial liability, and the interest cost on that liability. Unfunded liability grows when actuarial assumptions are not met (interest revenue) or when legislative changes (Springfield) are enacted that enhance benefits. Those legislative changes produce unfunded liabilities. The Village also uses the levy to pay a portion of the employer contribution for Social Security on behalf of employees as well.

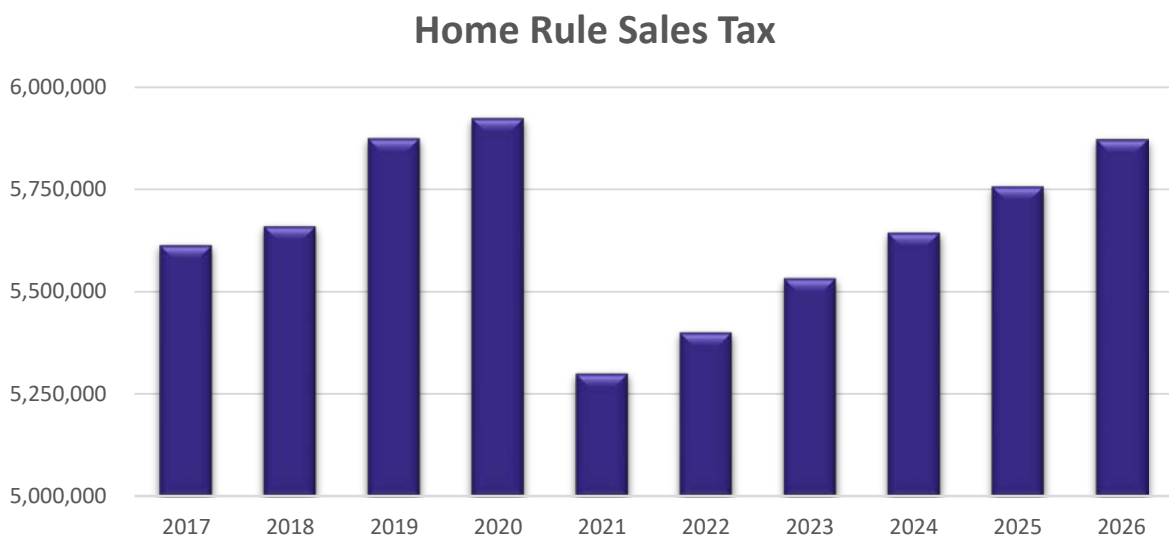
Each year the Village determines its levy amount. Since debt service payments are mandatory, as are pension contributions, the amount of control the Village has over the tax levy is limited to the Corporate Levy. Future ability to raise property tax revenue to support General Fund operations is challenging as the corporate levy must compete for tax dollars with pension and debt service levies.

## SALES TAXES

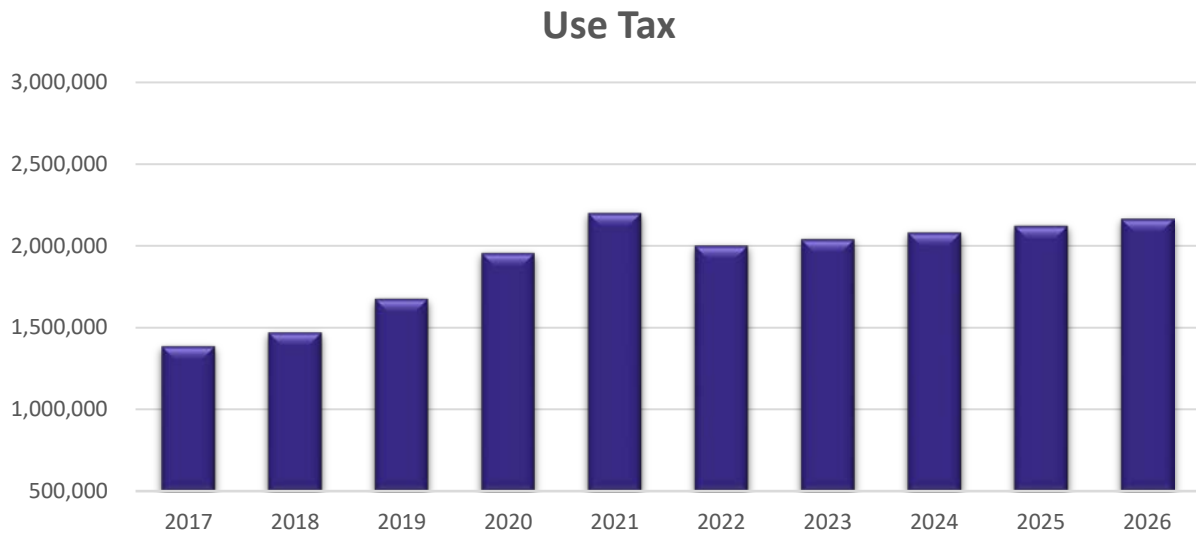
This category of revenue is comprised of the Municipal (Base) 1 percent of Sales Tax, 0.75 percent Home Rule Sales Tax, Use Tax, and Automobile Rental Tax. The Estimated Inflation rate set average growth for both the municipal and home rule sales taxes at 2 percent. Combined, these revenues are the second largest budgeted revenue category for the Village. The base sales tax revenue is directly related to the dollar value of sales made within the Village. Home rule sales tax applies to the same transactions as base sales tax except in the following transactions, food for human consumption off the premises where sold (groceries), prescription and non-

prescription medicines and tangible personal property that is titled with an agency of the State of Illinois.

The assumption for the five-year analysis is that the retail mix will remain substantially similar to what is present today with the exception of new retailers where development plans are approved, those currently under construction have been reflected in FY 2023 projections.

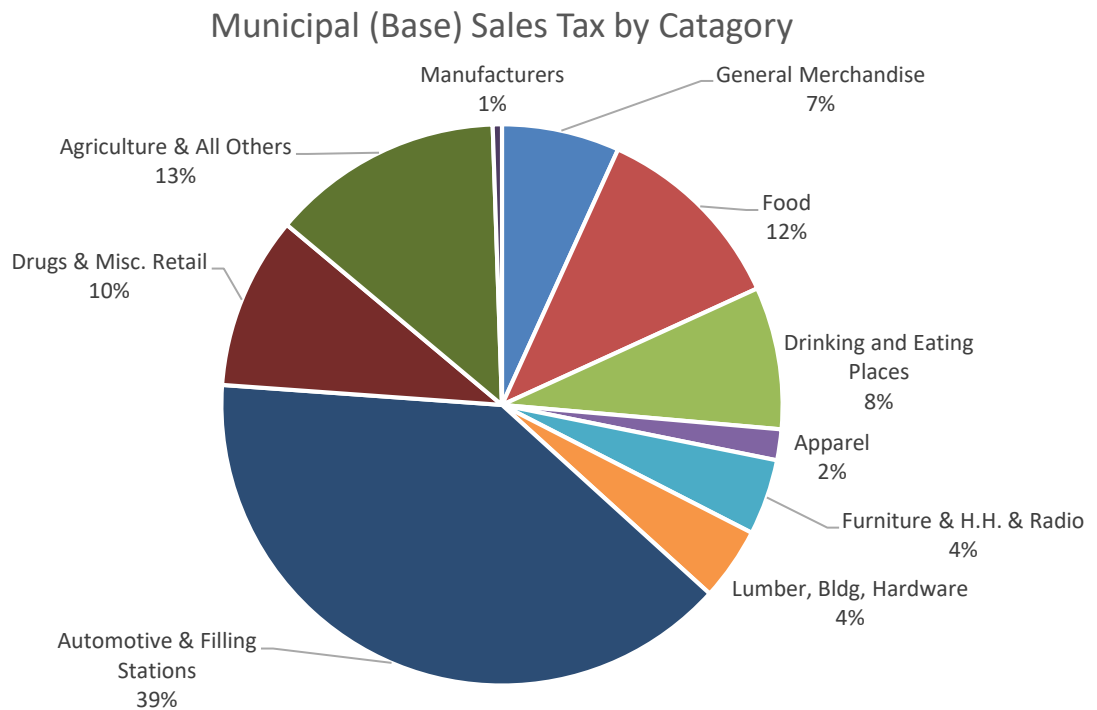


Use tax was originally designed to capture the sales tax from out of state purchases, but in recent years has gotten a tremendous boost from online retailers as well following the “South Dakota v. Wayfair” supreme court ruling.

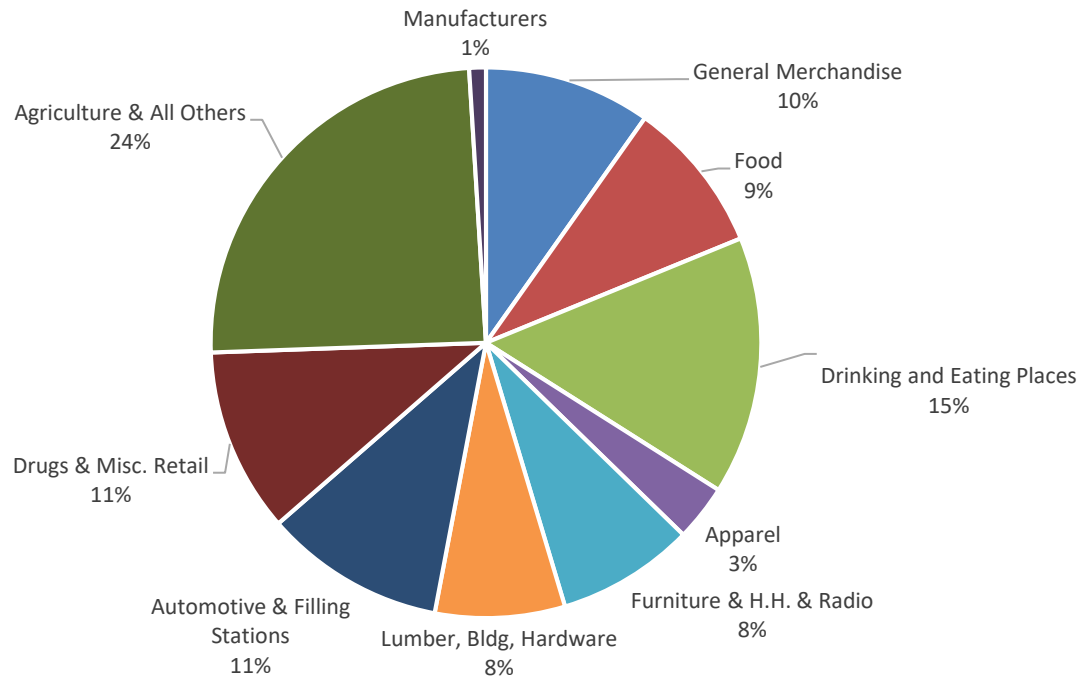


The Village's strives to diversify its retail tax base so that no one sector is overly exposed to economic and/or demand fluctuations. The following chart reflects the Illinois Department of Revenue Standard Industry Codes (SIC) for sales tax remitted to the Village.

## SALES TAX BY SECTOR



## Home Rule Sales Tax by Catagory

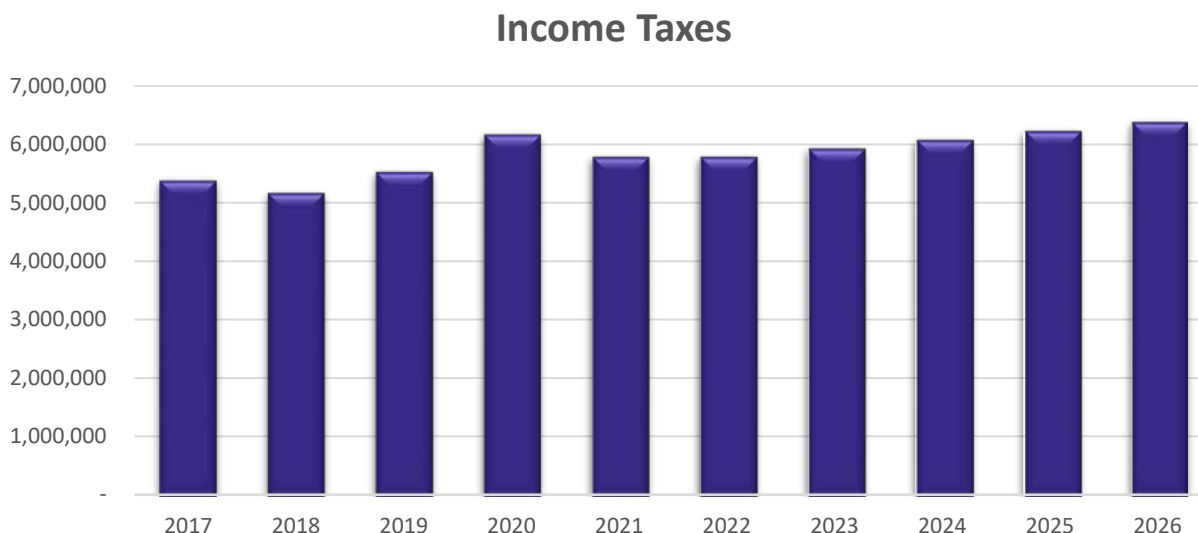


## INCOME TAX

Illinois Income Tax is imposed on every individual, corporation, trust, and estate earning or receiving income. The tax is calculated by multiplying net income by a flat rate. The current rate is 4.95 percent of net income. The rate, rate structure, and plan for future rates have varied greatly based on each of the last three governors' terms. Most recently a graduated income tax system was shot down by Illinoisans in November of 2020.

The formula for distribution for local governments was 10 percent of the revenue, allocated to the Local Government distributive Fund (LGDF) and distributed to municipalities on a per capita basis, when the income tax rate was 3 percent (thru 2010). In 2011 the rate increased to 5 percent, the distribution to the LGDF was decreased to 6 percent of the 5 percent individual rate and 6.86 percent of the 7 percent corporate rate. Since August 2017, the distribution of the individual rate to the LGDF is 6.06 percent and the 6.85 percent of corporate tax is unchanged. Due to the defeat of the graduated income tax proposed by the Illinois Governor in November 2020, Illinois state legislators are looking to decrease income tax that is set aside for the LGDF by lessening each rate 10 percent, or to 5.45/6.16 respectively.

Staff will keep an eye on proposed minimum wage legislation, locally and nationally. The trickle-down effect is that higher wages may lead to increased income tax collections. Wage uncertainty can impact areas of employment, or in the current economy re-employment, requiring employers to evaluate what competitive wages are, and if their budget(s) are keeping pace when hiring or retaining employees.



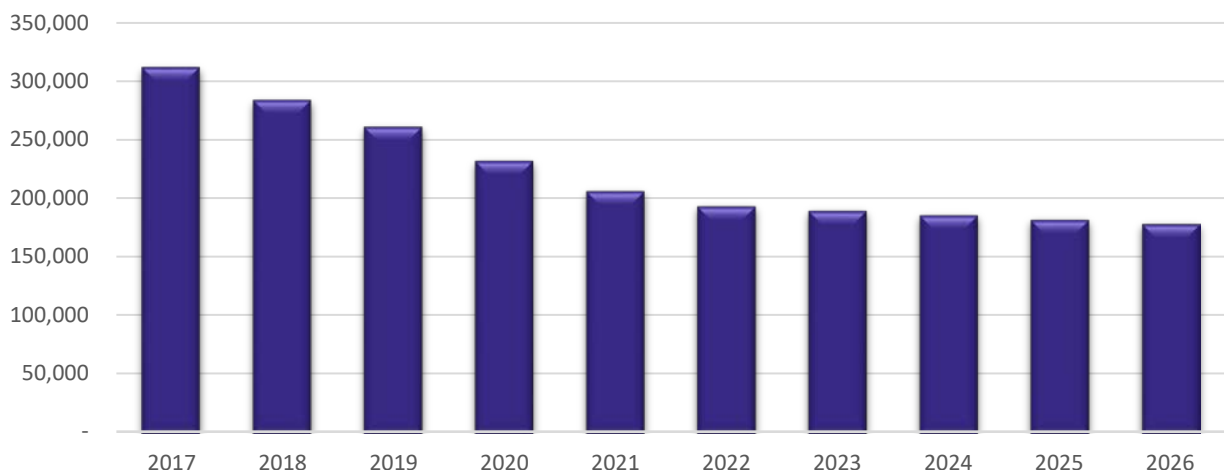
The unemployment rate for the region is 8.4 percent (February 2021), which is higher than the state of Illinois (7.4 percent) and the U.S. overall (6.2 percent) for the same period. The unemployment numbers have been improving since the onset of the pandemic, however current unemployment versus one year ago (pre-pandemic shutdown) is vastly more substantial. The U.S. and Illinois were both sub 4 percent unemployment rates (February 2020) but by April 2020 ramped up to over 15 percent nationally, and 16.5 percent in Illinois. The region was at 16.4 percent in April 2020, marginally better than the state as a whole. As restrictions lessen and everyday life begins to normalize, business sectors that were most severely impacted by the pandemic should begin to see demand return and the need to re-employ members of the workforce. This should start chipping away at unemployment rates, however certain sectors may not have the depth of employees, pre-pandemic, due to changes in business strategy, efficiencies and/or service delivery methods.

## TELECOMMUNICATION TAX

Telecommunication tax is 1 percent on all types of telecommunications except for digital subscriber lines (DSL) purchased, used, or sold by a provider of internet service (effective July 1, 2008). Recent legislation has also mandated that data packages no longer be bundled with all other telecommunications billing for the sake of taxation. Those services have been exempted.

The revenue source was intended to be collected for public right-of-way maintenance and is collected by the Illinois Department of Revenue, whom remits the taxes back to each community as earned, similar to sales tax. This revenue stream is anticipated to continue its downward spiral due to evolving technology and the elimination of land lines. This revenue is down 31.3 percent (\$1.76 million) in FY 2018 from the peak in FY 2007 (\$2.56 million). The forecast calls for no change in future years.

### Telecomm Tax

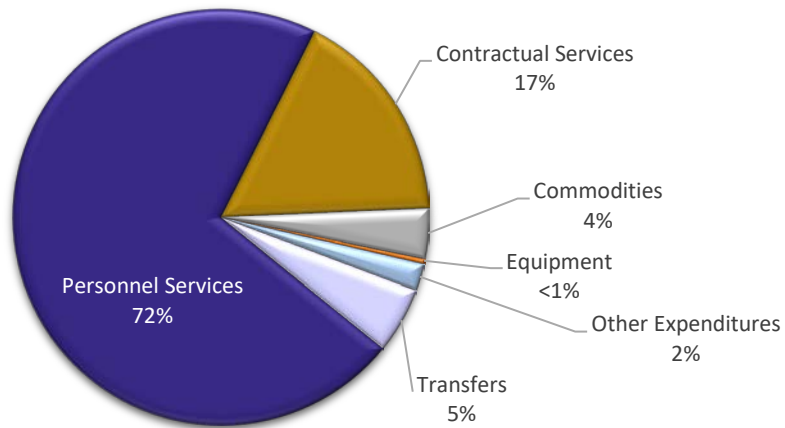


## EXPENDITURES

General Fund expenditures are primarily made up of Personnel Services, Contractual Services, Commodities, Capital Expenditures, Debt Service, Transfers, and Economic Incentives/Grants. Each of these categories will be explained in detail to provide insight as to how and what expenditures are included in the category as well as provide the economic indicators and anticipated growth to those account categories. Like revenues, expenditures are projected heavily on historical trend analysis and external inflationary indices. This is a proven method thru the budget process and allows the Village to control and mitigate extraordinary expenditures that could severely impair the budget in any given fiscal year.

Below is a breakdown of the current fiscal year budget by account category and the anticipated five-year analysis based on the current service levels and staffing. The chart below takes into account rolling on expenditures related to COVID in FY 2023 that were reduced, frozen or eliminated in FY 2021 as part of the new spending plan to absorb the lost revenue projected at that time. The Village has anticipated revenue coming back online to support reinstituting those expenditures.

## FY 22 General Fund Expenditures



The average annual increase in operating expenditures over the next five years is 3.2 percent. In each of the next five years, wages and benefits account for about 72.34 percent of all operating expenditures. The next largest expenditure account group is for contractual services (16.41 percent). For FY 2022 the distribution of General Fund expenditures is shown in the table below.

### General Fund Five Year Forecast

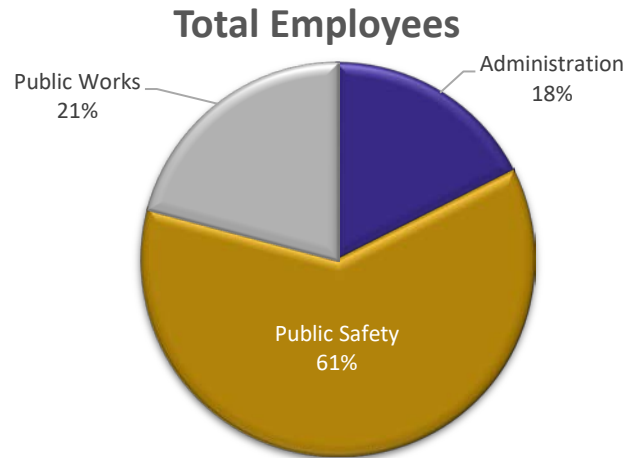
Expenditure	2021	2022	2023	2024	2025	2026	Growth
<b>Personnel Services</b>	\$ 33,053,786	\$ 38,984,195	\$ 41,179,721	\$ 42,415,112	\$ 43,687,566	\$ 44,998,193	1.03
<b>Contractual Services</b>	7,322,273	9,199,877	9,383,875	9,571,552	9,762,983	9,958,243	1.02
<b>Commodities</b>	1,968,906	2,094,878	2,147,250	2,200,931	2,255,954	2,312,353	1.025
<b>Equipment</b>	214,607	233,515	238,185	242,949	247,808	252,764	1.02
<b>Other Expenditures</b>	1,248,477	1,144,448	1,173,059	1,202,386	1,232,445	1,263,256	1.025
<b>Debt Service</b>	-	-	-	-	-	-	1
<b>Transfers</b>	2,581,402	2,802,000	2,858,040	2,915,201	2,973,505	3,032,975	1.02
<b>Total Expenditures</b>	46,389,451	54,458,913	56,980,130	58,548,131	60,160,262	61,817,784	
<b>Operating Surplus/(Deficit)</b>	\$ 8,711,988	\$ 524,479	\$ 922,836	\$ 639,748	\$ 344,807	\$ 37,518	
<b>Annual Increase</b>	-11.56%	-93.98%	75.95%	-30.68%	-46.10%	-89.12%	

## PERSONNEL SERVICES

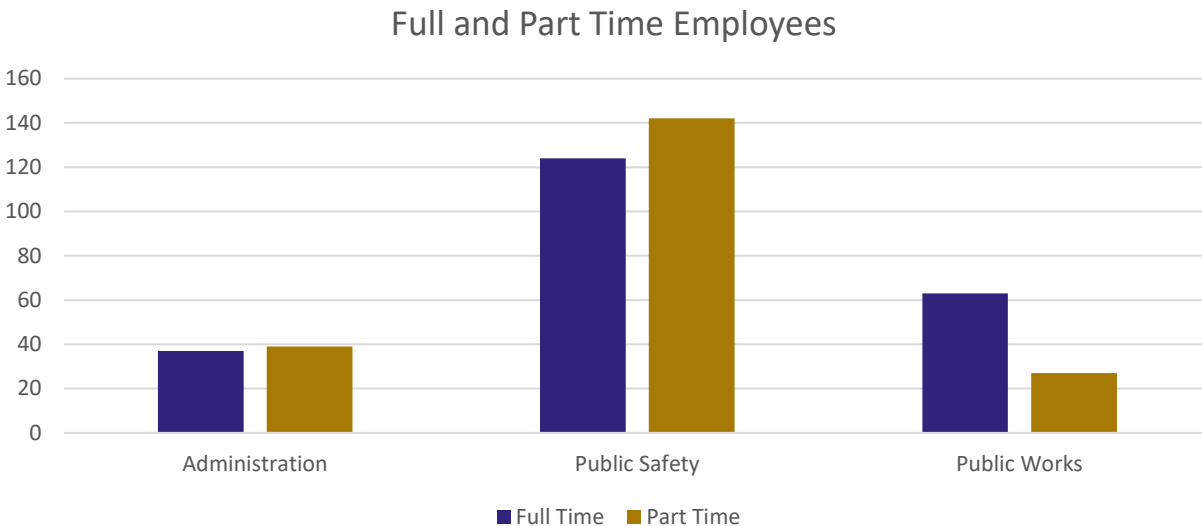
Wages and benefits are anticipated to increase by a factor of three percent, in aggregate, each year. The wage forecast anticipates the annual wage adjustments, step increases and merit

awards. The Village also anticipates pay range and health insurance adjustments that will impact personnel services as well. The forecast does assume retirements with a replacement hired at a lower starting salary.

Over a third of personnel resources are budgeted to cover collective bargaining agreements and the Village has less flexibility when addressing wages within the police and public works bargaining units.



Budgeted full time staffing is at 224 employees. For all positions, the ratio of municipal employees per 1,000 residents is 4.02, compared to a ratio of 3.23 per 1,000 in 2011. It is anticipated that few new positions will be added during the forecast.

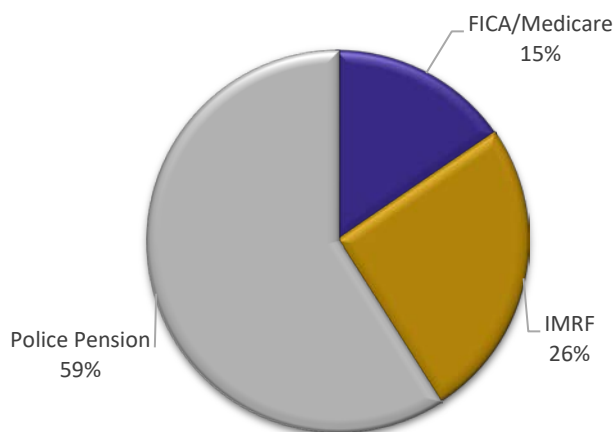


Benefits for health insurance are a significant outlay accounting \$4.2 million or 7.71 percent of General Fund expenditures in FY 2022. The Village is fully insured, the forecast factors in related increases in premiums in the overall growth each year.

Full time employees' health insurance contributions are set at 10 percent of the premium in FY 2022. Continued efforts by staff to contain increasing insurance costs, while providing employees high-quality health insurance benefits is a priority. Village staff annually evaluates health insurance benefits and its approach to the plan, as a whole, to stabilize premiums and experience. In prior years the Village has made plan design changes to meet the challenges of rising premium costs, FY 2022 is expected to be no different.

Employer retirement and pension costs are assigned to each operating department budget except Police Pension contribution from the Village, those are all made through the property tax levy. Employer contributions for Social Security, Medicare and Illinois Municipal Retirement Fund (IMRF) costs are budgeted at \$3.07 million for FY 2022. Adding the \$4.42 million contribution for the Police Pension fund brings these costs to \$7.49 million or 13.8 percent of the FY 2022 General Fund budget. Personnel Benefits are commonly between 70 percent and 80 percent of governmental budgets year over year, and across jurisdictions due to government services being heavily reliant on "people" providing direct services to residents and businesses.

### Pension Costs



## LIABILITY INSURANCE

Within the Insurance category is the premium paid for general liability and workers' compensation coverage. In FY 2019, the Village moved from the Intergovernmental Risk Management Pool (IRMA) for general liability and workers' compensation coverage to establish a risk premium structure that is more commensurate with the Village's service profile and asset

values. The Village is currently covered through the Illinois Counties Risk Management Trust (ICRMT) managed by the Insurance Program Managers Group (IPMG). This was a decision to move towards a fully self-insured model. The three year contract with ICRMT and IPMG expires in FY 2022.

The Village is annually reviewing claims, coverage, and liability insurance. Maximizing the efficiency of liability insurance is finding the best balance between the lowest premiums for the right stop loss and deductible limits. This nexus allows the Village to minimize risk and manage premium costs to develop economies of scale for these administrative services.

## **COMMODITIES**

The forecast calls for increases of 2.5 percent per annum. Staff continues to seek innovative ways to reduce commodity costs, such as bulk procurement, utilizing centralized purchasing to leverage the Village's buying power, or joining consortiums and other joint efforts in local government or regional efforts. The single largest expenditure within the Commodity account group is for purchase of fuel. This is directly tied to public safety and public works. Fuel accounts for about 25 percent of the total General Fund budget for this account group.

## **Equipment**

Expenditure growth in this account group is estimated to be 2 percent per year. Included in these expenditures are costs related to acquiring equipment to facilitate services for public safety, public works, and certain departments in administration. The Village has a robust capital expenditure program focused mainly around infrastructure improvements and other projects. Equipment and capital assets are also part of this robust program and significant in providing high quality, reliable equipment for Village staff to perform safe high-quality work.

## **Transfers**

Each year the General Fund budget transfers to the Police Pension, capital reserve, bond stabilization, surtax capital improvement, debt service, train station improvements, and other funds as needed.

The Police Pension fund accounts for 61 percent of the FY 2022 budget (\$4.42 million), these funds mirror the amount levied by the Village on behalf of the Police Pension Fund based on the actuarial report. The next largest transfer is the surtax portion of income taxes received. The transfer programed is \$1.76 million in FY 2022. The surtax fund has helped accomplish capital and infrastructure improvements annually. Smaller, but equally impactful transfers are made to

the tax/bond stabilization and debt service funds. These funds are part of the strategy the Village uses to abate debt service, which prevents the debt service amounts from being fully absorbed on the tax rolls. This practice lessens the tax liability across the entire Village, for residents and businesses, and is a long-time practice of the Village Board and Finance Department.

## **Economic Incentives and Grants**

The Village provides economic incentives to businesses in the Village and interested developers and new businesses whom make Tinley Park their new home. The grants range from façade, code compliance, landscaping, and signage on an annual basis, while FY 2021 brought new challenges due to the pandemic the Village provided two rounds of grants to assist businesses during COVID.

New developments and businesses contact the Village regularly to locating or redevelop an existing site in Tinley Park. It is very common for a Village to work with a developer to help defray the costs of a new project, share a portion of revenue generated from the site, or provide other benefits to a business or development. The Village Board has a long-established fiscal policy which is the guiding principles used to negotiate these types of agreements. This ensures that the Village enters into fiscally responsible and sustainable agreements for both parties based on meeting certain criteria and limiting the type and amount of costs can be defrayed or reimbursed.

On an annual basis these expenditures are variable. Incentives and grants are based on the agreements and historical performance of the entity with which the Village has an agreement. The amounts estimated for expenditure in the coming year are calculated during the budget process and usually tied into the revenue analysis. Economic incentive agreements are audited annually as part of the Village's Comprehensive Annual Financial report. This report can be found on the transparency portal of the Village website.

## **ENTERPRISE FUNDS**

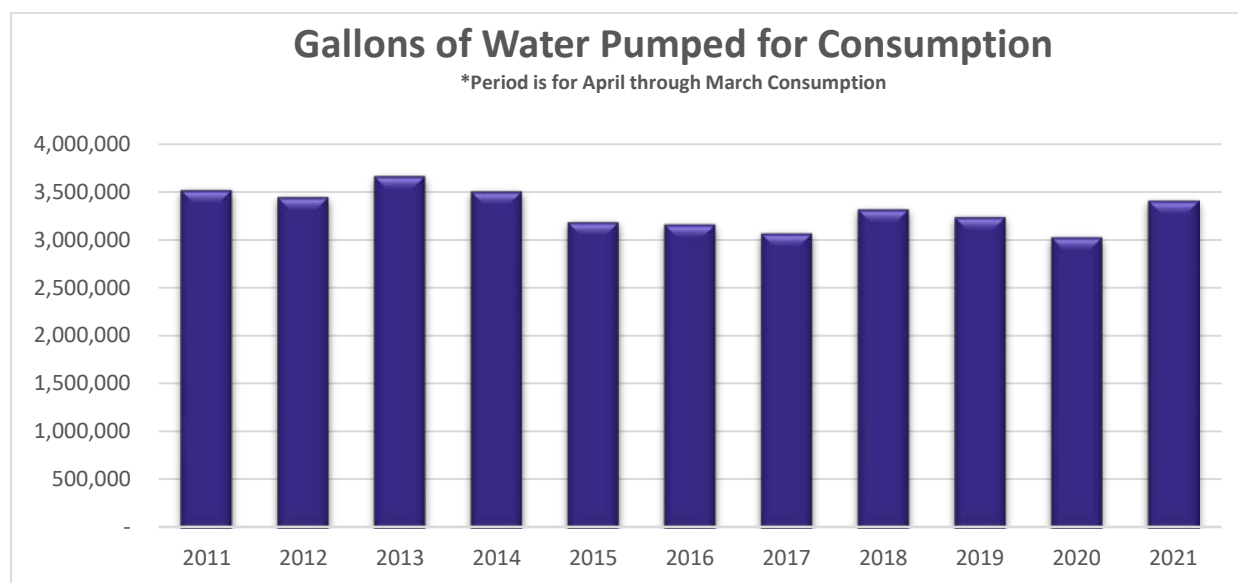
### **WATER & SEWER**

The Water and Sewer Fund is the next most critical fund to the Village's operations. This fund is under the direction of the Public Works Director and a separate section in the Public Works organizational chart from its general fund activities.

These funds are responsible for providing potable water to Village residents and businesses as well as the removal of waste water and its transport to a treatment facility. Like other functions of the Village's operation comes capital and infrastructure needs. The enterprise funds are no different and have separate funds to accumulate capital reserve amounts above operational fund

balances. The difference being operational fund balances act more as a “rainy day” fund to bridge the gap if revenues are impacted severely or an emergency or unforeseen expenditure(s) arise. Capital reserves are amounts set aside, specifically from a surplus of revenue over expenditures, to fund specific needs in a current or future fiscal year.

Water and Sewer funds throughout the region, state and country are all experiencing a lack of funding to support the capital and infrastructure needs. This is in part due to rapidly raising operating costs and rate increases that are not sufficient to cover those specific costs and the reduction and conservation of water resources. The standard model for water and sewer services took consumption amounts into effect and projected growth in consumption into the foreseeable future in most water and sewer fund models. The basis was growing populations, service needs, and consumption.



Over the better part of the last ten years is the consumers have changed. Conservation of all utilities has been pushed very publicly to better serve the environment on a global scale. Consumers are actively seeking ways to reduce consumption, manufacturers have made significant efforts through research and development to produce products and provide services that consume less, across the board. These efforts from all directions have bucked the traditional models and projections. Most water utilities have seen demand decrease, with some exceptions tied to extreme weather circumstances.

The result is the utility rates are moving away from assumed consumption increases to help bridge the funding gap and are taking an approach that the rates need to incorporate the cost of the consumed utility and the cost of making the utility readily available to the consumer when it is needed. The approach has made fixed fees normalized as well as higher per unit consumption rates. The Village will begin assessing the water and sewer system in FY 2022 to ensure that the needed repairs are occurring as planned, services are reliable, and cost efficient to support operations and infrastructure repair and maintenance. It is the intention of staff to begin working

towards a stand-alone water and sewer proforma that focuses on the system itself over the coming fiscal years.

## **COMMUTER PARKING LOT**

The Commuter parking lot fund is an enterprise fund for the Village of Tinley Park where by the Village operates 6 designated parking lots/area's in the Oak Park Avenue train station vicinity. One area is designated for daily pay customers while the other five are for pass holders. The 80<sup>th</sup> Avenue station is anchored on both sides of the tracks with extensive daily and permit parking.

The Commuter Parking fund has associated funds for the infrastructure and capital needs of both stations, similar to the General Fund and Water and Sewer funds. Pre-pandemic the Village would serve over 30,000 vehicles (March 2019) in the lots that provide access for Metra riders, in March of 2021 less than 6,000 cars occupied the lots. Metra ridership is down significantly across the board amongst all lines.



The Village is trying to mitigate losses and operate the lots in a sustainable manner through deep cost cutting measures. This enterprise will need to be revisited to best assign resources to the ridership that still utilizes the service while minimizing any subsidy from the General fund. Even if recorded as an amount due back to the General Fund in a future, like loan, this would impact the cash flow of the General Fund and over time could impair the General Fund's ability to meet its own needs.

FY 2022 has budgeted some bounce back from the pandemic but revenues are still budget 90 percent less than the prior year. As deep as a reduction as that is its about 30 percent more than what is anticipated to be collected by the end of FY 2021, or \$0.06 million. In FY 2019 the fund collected at \$0.69 in revenue. Expenses are budgeted at over \$0.55 million for FY 2022, this will be assessed regularly as significant reductions and elimination of some services may be required to stop the cashflow loss for the foreseeable future.

## **OTHER FUNDS**

Other funds in the budget process are approached in a similar fashion to General and Enterprise Funds discussed at length in this report. Most of these funds are tied to the General Fund like the Police Pension Fund, Capital Projects Funds and Debt Service Funds. Most of the key details for generating revenue or related expenditures have been addressed or follow the same methodology when forecasting, using historical trends and appropriate indices.

Special Revenue Funds tend to operate differently as they tend to raise their own revenue sources through distributions from the state of Illinois, like Motor Fuel funding, or from Cook and Will County, as is the case of the Tax Increment Financing (TIF) Funds, which receive their revenue streams directly distributed, in the form of property taxes. Using information provided by other units of government and trend analysis these revenues are projected and budgeted. Based on those revenues, which are statutorily earmarked, expenditure budgets are developed to apply the revenues raised to appropriate uses for approved projects or missions of the Village.

The strategic plan touches on these missions and plans from a global perspective, and each section of the budget that pertains to these types of funds provides a brief overview to better describe them in depth. The Village website is also a great resource for these types of revenue streams. In depth questions or clarifications required outside of the summary report provided here in, should be directed to the Village of Tinley Park Finance Department as staff would be happy to further discuss items in this report, the annual budget document, annual financial report, or other financial inquiries. The Finance Department can be reached at 708-444-5000 or emailing the Village of Tinley Park.

## APPENDIX D: FISCAL POLICIES MANUAL

# **Fiscal Policies Manual**

The Village of Tinley Park's financial policies, as compiled herein, set forth the basic framework for the overall fiscal management of the Village government. Operating independently of changing economic circumstances and conditions, these policies help the decision making process of the Village Board and administration. These policies provide guidelines for evaluating both current activities and proposals for future activities and programs.

Most of the policies represent long-standing principles (i.e., traditions and practices) that have guided the Village government for most of its existence. These traditions and practices have been further defined and refined over the past forty years and have helped maintain financial stability in both the community and its government.

In creating and compiling this Fiscal Policies Manual, the Village Board desires to formalize and memorialize many of the traditions and practices that have long been followed, more clearly define the fiscal discipline of the Village of Tinley Park government, and set standards to be maintained into the future.

Edward J. Zabrocki, Village President  
Patrick E. Rea, Village Clerk

David G. Seaman, Trustee and Finance Chair  
Gregory J. Hannon, Trustee  
Brian S. Maher, Trustee  
Thomas J. Staunton, Jr., Trustee  
Patricia A. Leoni, Trustee  
T.J. Grady, Trustee

Scott R. Niehaus, Village Manager  
Brad L. Bettenhausen, Village Treasurer

## **I. Fund Balance and Reserves**

- A. It is an established goal that a portion of the incremental revenue in excess of expenses in any given year should be set aside for maintaining reserves.
- B. The Village will establish sufficient reserves as may be required from time to time to comply with the covenants, terms, and conditions associated with debt instruments used to finance capital projects (e.g., sinking funds, debt service reserves).
- C. Operating Reserves
  - 1. General Fund - an unreserved fund balance will be maintained sufficient to handle emergency needs, cash flow needs associated with the timing of property tax receipts, State distributive revenues, and unfavorable variances in the annual budget.
    - a. It is the Village's goal to maintain an unreserved fund balance level in the General Fund sufficient to cover, at a minimum, 25% or three (3) months of operation determined as a percentage of the annual budget as a whole.
    - b. Amounts in excess of the above requirements will be considered for potential transfer to the Capital Improvement and Replacement Fund for support of the Capital Improvement Plan.
    - c. Should the unreserved fund balance fall below the above requirement, it will be replenished as soon as practical.
  - 2. Motor Fuel Tax Fund - The Motor Fuel Tax (MFT) Fund was established to segregate and track the expenditure of the per-capita distributions of the local government share of the State imposed motor fuel taxes on gasoline and diesel fuels. Under State imposed requirements, these revenues must be segregated and separately accounted for in this special revenue fund. The MFT revenues can only be used to support a variety of local road maintenance activities and use of the funds for such activities also requires the approval of the Illinois Department of Transportation (IDOT). The Village Board has heretofore established a policy that the State MFT funds shall be used for capital roadway maintenance and rehabilitation primarily consisting of street resurfacing as part of the Village's overall Pavement Management Program (PMP). A minimum fund balance equal to the most recent fiscal year's per-capita MFT revenues will be maintained in the Motor Fuel Tax Fund.

3. Tax Increment Financing (TIF) Funds - there shall be no minimum fund balance requirement. The fund balance shall be allowed to accumulate each year until the TIF District is terminated by operation of law.
4. Business Type (Proprietary/Enterprise) Funds (e.g., Water and Sewer, Commuter Parking Lots) - a minimum fund balance level will be maintained sufficient to cover, at a minimum, 25% or three (3) months of operation determined as a percentage of the annual budget as a whole.
5. Other Operating Funds - a minimum fund balance level will be maintained sufficient to cover, at a minimum, 25% or three (3) months of operation determined as a percentage of the annual budget as a whole.

#### D. Capital Replacement Reserves

The key principle in establishing capital replacement reserves is that funds shall be collected and segregated over a period of time to cover the repair or replacement of existing capital assets and equipment in the future.

1. The Village has established Capital Replacement Reserve Funds for its Proprietary/Enterprise Funds (e.g., Water and Sewer, Commuter Parking Lots).
2. The Village has established a Capital Improvement, Repair, or Replacement Fund for the acquisition and replacement of other general governmental assets under Ordinance 1980-O-007.
3. The Village has established a Surtax Capital Projects Fund funded by a portion of State income taxes received through the State's Local Government Distributive Fund to support major capital projects and one time expenses authorized by the Village Board. The creation of the fund and its funding source were established by Resolution 1989-R-039.

#### E. Main Street Development Trust

1. Establishment - This reserve was authorized by Ordinance 1997-O-035 as a set aside of certain incremental sales tax and property tax revenues generated within the Main Street Business District using taxes paid in 1996 as the base year. The maximum reserve (corpus) was set at \$1,600,000 from such incremental revenues.

2. Investment - The Fund shall be administered and invested in accordance with the investment policies and procedures of the Village (see Chapter III of this Fiscal Policies Manual).
3. Investment Income - The investment income on the Main Street Development Trust Fund corpus shall be used to support the programs and purposes of the Main Street Business District.
4. Corpus - The corpus (principal) of this Fund (the aforementioned \$1,600,000) shall be retained solely for the purpose of generating investment income.
5. Termination - Should the Main Street Development Trust be terminated, all monies contained therein shall be transferred to the general corporate fund of the Village for use by the Village for such municipal purposes as the Village Board may determine.

## **II. Budgets**

The budget provides the annual financial plan for the management of the Village's activities. The document compiles the financial data needed to support the Village of Tinley Park's comprehensive decision making/policy development processes. The budget is based on the Village Board goals, the Capital Improvement Plan, the Village financial policies, past practices, and Village Board Committee review of departmental operations.

### **A. Annual Budget**

1. Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).
2. Budgets will be adopted for all funds as appropriate.
3. Estimates of annual revenue and expenses for budgetary purposes will be made through conservative, objective, and analytical processes.
4. Non recurring revenue will be used only to fund non-recurring expenses.
5. Budgetary control is maintained at the fund level.
6. Budgetary authority lapses at the end of the fiscal year.
7. Balanced Operating Budget - A balanced budget is a basic budgetary constraint intended to ensure that the Village does not spend beyond its means. The Village must function within the limits of the financial resources available, and under normal circumstances, requires the commitment to a balanced budget for the General Fund and other Operating Fund budgets (including but not limited to Water and Sewer Maintenance and Operations, Commuter Parking Lots Maintenance and Operations).
  - a. The appropriated budget cannot exceed available resources, defined as revenues generated in the current period added to available fund balances carried forward from prior years. Any deviation from a balanced operating budget requires the Village Board to provide public disclosure including explanation of the reasons for deviating from the balanced operating budget as part of the annual budget adoption process.
  - b. The Village will attempt to maintain its present service level for all priority and essential services.

- c. The Village will emphasize efforts to control expenditures in major cost centers (e.g., energy, medical insurance premiums, street lighting, pension cost and Worker's Compensation payments).
  - d. The Village will protect against catastrophic losses through a combination of safety training, maintenance of loss mitigation and safety practices, and insurance.
- 8. The Village proprietary/enterprise funds will be self-supporting (e.g., Water and Sewer Funds, Commuter Parking Lots Funds).
- 9. Capital Equipment Acquisitions or Replacements, Capital Improvements, and Capital Projects
  - a. All capital items that have been identified to be undertaken during the fiscal year budgetary cycle shall have identified funding sources.
  - b. The Capital Project(s) being considered must maintain or improve the quality of life and property values in the immediate area of the project and the Village as a whole wherever possible.

B. Multi Year Planning

- 1. Purpose
  - a. To aid in identifying potential problems in projected revenues or expenses.
  - b. Allow the Village Board to be proactive and address the problems before they occur.
- 2. The Village will strive to project key revenues and expenses for at least two years forward of the current budgeting year.
- 3. Projections of revenue and expenses will be made through a conservative, objective, and analytical processes.
- 4. A long term Capital Improvement Plan is part of the Village's long term financial planning. Further details are provided under Chapter II, Section C below.

C. Long Term Capital Improvement Plan

1. Purpose
  - a. It aids in strengthening the Village's fiscal health by projecting future costs for capital equipment acquisitions or replacements, capital improvements, and capital projects and identifying the means by which those costs will be funded.
  - b. It aids in establishment of user fees, charges, and other taxes at appropriate levels to avoid large future assessments or rate increases.
2. The Capital Improvement Plan shall include large capital purchases and construction projects costing more than \$15,000. A Capital Improvement, includes all real property expenditures, other expenditures greater than \$15,000 that have a life expectancy of at least five (5) years, and personal property items (e.g., equipment, motorized vehicles, etc.) with a life expectancy of at least one year. Items below these thresholds should be addressed and accommodated within the annual operating budget.
3. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset life is not capitalized for accounting purposes or included in the Capital Improvement Plan and should be accommodated within the annual operating budget.
4. The long term Capital Improvement Plan shall cover, at a minimum, a period of five (5) years beyond the current budget year and shall be updated annually.
5. The long term Capital Improvement Plan shall also identify any revenue or other funding sources that may be associated directly or specifically with an item or items included in the Plan.
6. The Village should strive to implement capital improvements according to the established Plan.
  - a. Significant deviations from the previously established Plan(s) shall require adequate documentation so that the change may be properly explained and justified to both the Village Board and to the general public. Such documentation should address the reason for the deviation from the established Plan and identify any factors that

adversely impacted or otherwise affected the ability to adequately project the need in the established Plan.

- b. The shifting of an item on the Plan between years (e.g., to accelerate, or decelerate when expenditure is anticipated to occur) should not constitute a deviation from the Plan, but rather a refinement of the Plan.
- c. A deviation to the Plan is considered to occur if:
  - (1) A significant project is added to the Plan that did not previously exist.
  - (2) The estimated cost of an item or project included in the Plan changes by more than 50%.
  - (3) The scope of the project or the nature of the item changes substantially from what had previously been anticipated.

#### D. Fiscal Analysis

- 1. Trend analysis - Trend analysis can provide insights into projecting future revenues and expenses based on historic activities.
  - a. Trend analysis of key revenue sources shall be maintained for a minimum of a three (3) year look back period.
  - b. Trend analysis of key revenue sources will also include a forward projection of at least two (2) years.
  - c. Revenue trend analysis shall be reviewed regularly and at a minimum of semiannually.
  - d. Trend analysis of key expense items shall be encouraged.
- 2. Budget surveillance
  - a. The Village will maintain a budgetary control system to ensure adherence to the budget and will prepare periodic reports comparing actual revenues and expenditures with budgeted amounts.

- (1) Reports reflecting the budget and actual expenditures will be distributed to Department Heads on a semi-monthly basis to aid Department Heads in managing their departmental budgets.
  - (2) The Village Board shall be provided financial reports on a monthly basis.
- b. The Village Board will periodically meet during a fiscal year to review the status of the current budget and to address any corrective measures that may become necessary.
- (1) At a minimum, the Finance & Economic Development and/or Budget, Audit, & Administration Committees of the Village Board (or the Committee of the Whole) shall meet to review the monthly financial reports.
  - (2) At a minimum, the Finance & Economic Development and/or Budget, Audit, & Administration Committees of the Village Board (or the Committee of the Whole) shall meet approximately midyear of the current fiscal budget to take a more in-depth view of the budgetary status and future projections. The Committee(s) may choose to meet more frequently if economic conditions warrant.

### **III. . Investment Policy**

- A. The Village's Investment Policy was adopted under Ordinance 1996-O-039 and is included herein as Appendix A.
- B. The Village will offer opportunities to receive Village deposits for investment to financial institutions with a local community presence over other financial institutions whenever possible and rates are reasonably competitive. Such deposits remain subject to requirements for Federal Depository Insurance Corporation (FDIC) insurance coverage and collateralization as provided for in the Village Investment Policy.

#### **IV. Debt Policy**

- A. The Village will confine long term borrowing to capital improvements and capital projects.
- B. The repayment of debt issued to finance capital projects shall be kept as short as financially possible. The Village desires to maintain a debt repayment term of not greater than twenty (20) years whenever feasible. However, in no case should the debt repayment term exceed the useful life of the equipment, improvement, or project being financed.
- C. Due to the heavy debt burden placed on Tinley Park property owners by overlapping taxing districts, the Village Board has long maintained a practice of managing the amount of debt service for the Village of Tinley Park that is provided through property taxes. The Village shall continue this practice to the extent possible.
- D. The Village Board will strive to utilize methods of borrowing that result in the lowest debt service costs.
- E. When possible, the Village will use revenue sources other than property tax to support the debt service associated with the issuance of debt obligations. If general obligation debt is utilized in such instances where an alternate revenue or funding source has been identified, that portion of the debt service shall be supported by that revenue or other funding source and the corresponding debt service levy requirements shall be abated and filed with the County Clerks' to avoid the levy of property taxes otherwise required to provide for payment of the debt service.
- F. If general obligation debt is utilized to support capital projects associated with the Village's proprietary/enterprise activities (e.g., Water and Sewer, Commuter Parking Lots), that portion of the debt service shall be supported by that proprietary/enterprise fund and the corresponding debt service levy requirements shall be abated and filed with the County Clerks' to avoid the levy of property taxes otherwise required to provide for payment of the debt service.
- G. The Village has maintained an ongoing program of abating property taxes for debt service which is paid through other revenue streams. The Village Board's philosophy regarding its practice of property tax abatements is detailed below:
  - 1. Property tax abatement is more advantageous than typical tax rebate programs that have been implemented by other area communities.

2. The Village Board believes it is better fiscal policy to not tax in the first place, rather than collect a tax and then issue a rebate later.
  3. Rebate programs are much harder to terminate once they are started due to political pressures which tend to override fiscal responsibility to the community's taxpayers.
  4. Tax abatement requires almost no administrative costs to implement each year, while typical tax rebate programs require additional administrative costs to receive rebate requests, perform calculations, verifications, and process the refund checks.
  5. Tax abatement has generally provided a greater dollar benefit to Village property owners than typical rebate programs which have been offered by other communities.
  6. Tax abatement provides benefits to all property owners, including rental, commercial, and industrial property owners. The typical tax rebate program only provides a benefit to owner-occupied residential homeowners.
- H. The Village will maintain a sound relationship with bond rating agencies.
- I. Funding and Debt Service for all Capital Projects should consider potential impacts on the Village's bond rating.
- J. Funding of Capital Projects and related Debt Service should not impact the Village's flexibility to accommodate other needs in the future.
- K. Tax Anticipation Notes (TANs) - TANs have traditionally been used by local governments as a means of short term financing particularly when the government is heavily dependent on property taxes for its operations. Because property taxes are generally collected and distributed in two installments during the calendar year, it does not provide a steady cash flow throughout the year. TANs would be issued to provide funds for the periods between tax collection/distributions and are repaid when the property taxes are received from the County Treasurers. Considering the associated interest costs, it ultimately reduces the amount of property tax and other revenues available to support operations.

The Village of Tinley Park last used Tax Anticipation Notes associated with the 1970 tax year to provide operational cash flow while waiting for property taxes to be collected and distributed to the Village by the two County Treasurers. The 1970 TANs were retired within the fiscal year ended April 30, 1971.

In part due to the fiscal policies the Board has subsequently practiced and established, as outlined within this Fiscal Policy Manual, the need to use TANs as a fiscal management tool has been eliminated. The Village Board discourages the further use of TANs, except in cases where it can find no other reasonable means of short term financing to maintain essential services and operations.

- L. As a Home Rule Unit, the Village of Tinley Park has no mandatory debt ceiling imposed by State Statute. The Village shall strive to maintain its debt limit to no greater than the statutory 8.625% limit that would be applicable if the Village were not a Home Rule Unit of government.
- M. It is acknowledged that the Offering Statements issued in conjunction with a bond issue are critical to the sale and marketing of the bonds. As such, this document should not include material misstatements or omissions and requires careful review before issuance. While other individuals may participate and assist in the preparation of the Offering Statements, at a minimum, the Village Treasurer shall be required to review the document before it is released.
- N. The Village Treasurer shall maintain adequate records related to the bond transaction.
- O. The Village Treasurer shall be the designated Compliance Officer in relation to monitoring the bond issues and related filing requirements.

## **V. Revenue & Tax Policies**

- A. The Village will seek to maintain a diversified and stable revenue system to shelter itself from short-term fluctuations in any one revenue source.
- B. The Village will follow an aggressive policy for collection of revenues.
- C. The Village may consider implementation of additional revenue sources to insure a balanced budget.
- D. The Village receives distributive shares of taxes levied and collected by other governments, primarily State and Federal, on a per-capita population basis. Additionally, some grant allocations are also based on population. Since the 1950s the Village Board has followed a policy to regularly monitor its population for potential growth that would warrant authorizing a Special Census. The Village will continue this policy to monitor its population and weigh the costs of conducting a Special Census against the expected benefits in increased per-capita allocations of shared revenues provided by other governments.
- E. The Village will periodically review its user fees and charges.
  - 1. In establishing or changing user fees and charges, the Village will consider the costs (operating, direct, indirect, and capital) of providing the service.
  - 2. In establishing or adjusting user fees and charges consideration will be made to include provisions that automatically allow user fees and charges to increase as appropriate to keep pace with the costs of providing the service.
  - 3. When considering adopting or changing user fees and charges, the Village should seek comparisons with other communities and general market associated with the fee or charge to assure user fees and charges are competitive to the market. Wherever possible, such comparisons shall be to other communities with similar characteristics relative to the fee or charge; communities with similar demographic and economic characteristics to the Village; or such other comparative entities/markets relative to the fee or charge.
- F. Property Tax
  - 1. The Village will comply with the Truth in Taxation Act with regard to the adoption of its annual property tax levy.

2. Limitation of annual property tax levy (Tax Cap) - The Village Board has long followed a practice of limiting the increase in the property tax levy from year to year to no more than the rate of inflation plus new growth in the tax base. This formula is broken down and illustrated as follows:

Last year's extended levy times rate of inflation = increase in levy for inflation.

Last year's extended levy times ratio of new growth to last year's Equalized Assessed Valuation = increase in levy for new property growth.

Current year levy = Prior year extended levy + increase in levy for inflation + increase in levy for new property growth.

- a. If the Equalized Assessed Valuation (EAV) of the Village is expected to decrease or contract such that it negates the allowable factors of inflation and new growth in the established formula, the Village Board may still levy an amount equal to the prior year's extended levy.
- b. The Village Board may choose to levy less than the amount determined under the above formula.
- c. Adjustments to this basic formula can be made from time to time to address new financial needs that cannot be provided for by other means and were not previously provided for through the property tax levy.
- d. It is acknowledged that:
  - (1) The property tax system uses the value of property as of January 1st of the applicable calendar/tax year to determine the EAV for each taxing district.
  - (2) The final property tax rates are determined as a ratio of the taxing district's extended levy divided by its total EAV. Presented in dollar form, the ratio becomes a tax rate applicable per \$100 of EAV.

- (3) There are inherent differences in the property tax systems utilized by Cook and Will Counties that impact property valuations, determination of EAV, and ultimately in the determination of the final tax rates for the tax year. The final tax rates determined for a tax year applicable to Will County properties will rarely be the same as the final tax rates applicable to Cook County properties.
    - (4) At the time the Village adopts its annual property tax levy, the property value of new growth and the overall total EAV for the tax year are not available or known. Accordingly, the use of estimates must be employed.
  - e. It is acknowledged that the Village does not have the ability to determine the final tax rate applicable to a tax year due to the various property tax system factors that are outside of the Village's control and where estimates must be utilized in determining the annual levy and its projected impacts. However, in addition to the basic levy determination formula detailed above, the Village has strived to maintain a tax rate for general corporate services of \$1.21 or less.
    - (1) The following levy items are to be excluded from consideration in the determination of the \$1.21 rate:
      - (a) Levy items related to the Tinley Park Public Library
      - (b) Bond and Interest (Debt Service)
      - (c) Pensions (Police, IMRF, Social Security)
      - (d) Liability insurance
    - (2) The Village will continue to strive to stay within this rate limit as possible with consideration of the other provisions of this section.
- 3. Position regarding individual property tax appeals - The Village Board desires to maintain a climate conducive for commercial and industrial activities within the community. Following this philosophy, it is the Board's position to generally not intervene with a property owner's right to appeal their assessments for property tax purposes. However, this does not preclude the Village from objecting to a property tax appeal based on the individual facts and circumstances of the appeal petition and the property(ies) in question.

4. Position regarding economic development - From time to time, the Village Board has adopted policies designed to promote growth and development of the property tax base as well as other tax revenues benefitting the municipality. Such policies include:
  - a. Policies and Criteria for Commercial and Residential Mixed Use Developments adopted under Resolution 2003-R-039.
  - b. Economic Development policies are detailed further under Chapter VIII of this manual.

#### G. Income Taxes

The Village receives a share of the Illinois Income Tax through the State's Local Government Distributive Fund on a per-capita basis.

1. Policy regarding Temporary Income Tax Increase adopted under Resolution 1989-R-039. Under this resolution, the Village Board established that the portion attributable to the (then temporary) income tax increase would be set aside for major capital improvements and other one time project expenditure due to the expected short duration of the tax increase. Even though the 1989 Illinois income tax increase subsequently became permanent, the Village has continued to set aside the portion of income taxes associated with that rate increase into the Surtax Capital Projects Fund at a rate of 30.58% of the total income tax receipts.
2. Should the State of Illinois change the ratio of sharing through the Local Government Distributive Fund, the Village will adjust the set aside ratio associated with the Surtax Capital Projects Fund.

#### H. Other Taxes

As a Home Rule Unit, the Village of Tinley Park has the ability to impose a number of taxes and fees authorized under State Statutes (including but not limited to gas and electric utility taxes, telecommunication taxes, and home rule sales taxes). The Village Board will approach the establishment of such taxes with due consideration and discussion.

#### I. Other Policies with Financial Implications

1. School District Impact Fee Policy regarding Kirby School District 140 adopted under Resolution 1989-R-028.

2. Setting fees for NSF checks as adopted under Ordinance 1993-O-013
3. National Incident Management System (NIMS) as adopted under Resolution 2004-R-037
4. Resolution 2010-R-011 authorizing the acceptance of credit cards for certain Village transactions.

## **VI. Pension, Disability, and Retirement Benefits**

### **A. Police Pension**

1. The Tinley Park Police Pension Fund and its governing board were established by State Statutes and authorized under an Ordinance adopted on 15 September 1958.
2. The Village Board adopted Resolution 1981-R-023 which outlined its intention to provide for the levy requirements to provide for 100% of the annual actuarially determined Village contribution to the Police Pension Fund beginning with tax year 1984 as determined by the Illinois Department of Insurance (or such other State Department or Agency assigned oversight authority over municipal pension plans in the State of Illinois). If an actuarial calculation is not provided by the Illinois Department of Insurance, an independent actuarial calculation may be used.

### **B. Federal Social Security and Illinois Municipal Retirement Fund**

1. The participation of Village employees other than sworn police officers in the Illinois Municipal Retirement Fund was authorized under an Ordinance adopted 6 April 1959 retroactive to 1 January 1959.
2. Under a related Federal "Section 218" agreement, all Village employees, with the exception of sworn police officers, became subject to payment of the full Federal Insurance Contributions Act (FICA) tax including both Old Age, Survivors, and Disability Insurance (OASDI; a.k.a. Social Security) and Federal Health Insurance (HI; a.k.a. Medicare).
3. The Medicare portion of FICA was required to be withheld from all sworn police officers hired after 31 March 1986 under Section 13205 of Public Law 99-272 (Consolidated Omnibus Budget Reconciliation Act of 1985).
4. The "employer" contributions required of the Village to support these pension plans and programs is provided as a percentage rate to be applied against the eligible wages paid during the calendar year under the respective program.
5. Village Board is committed to providing the required "employer" contributions to support these retirement plans and programs by the rates and methods determined by the pension fund and US Congress and provided to the Village from time to time.

C. Disability Benefits

Certain full time employees were provided the benefit of continuing to receive pay during unavoidable absence from work due to sickness or accident during any one year under Ordinance 1970-O-002. See the Village Personnel Manual for further details.

D. Post Employment Benefits

1. Voluntary participation by certain retired formerly full time personnel in the Village's health and accident insurance program was authorized under Ordinance 1977-O-015 whereby the retiree and Village would each provide for a portion of the retiree health insurance benefit costs.
2. The benefits provided under item 1 above, were terminated for any employee hired after 1 May 2011 with the adoption of Ordinance 2011-O-017.

E. Pension Funding

The Village Board acknowledges that:

1. The adequate funding of pensions is important to the financial health of the pension fund and its ability to provide the statutory benefits to the participants over time.
2. The Village Board has very limited input or control over the actions taken by the pension boards and the investments made and held by the respective pension boards, or the investment returns derived upon those investments.
3. The actuarially determined funding level is a recognized means to provide a measure of the financial health of a pension fund.
4. The actuarially determined funding level is subject to constant change due to investment returns, and changes in eligible compensation of participants, among other factors.
5. While the Village Board would desire the Village's primary pension funds (including, but not limited to, the applicable Village pension systems currently in existence - Police Pension Fund, and Illinois Municipal Retirement Fund) maintain an actuarially determined funding level of 80% or better, it also recognizes that this benchmark (actuarially determined

funding level) is not within the control of the Village Board beyond its commitments to provide the required contributions and funding on an annual basis as provided under State Statutes, Federal law, and this chapter.

## **VII. Accounting Policies**

- A. The Village will maintain sufficient internal controls to safeguard its assets.
- B. An independent audit shall be conducted annually as required by State Statutes.
- C. A presentation shall be made by the independent auditors following the completion of the annual audit to the appropriate Village Board Committee.
- D. The Village shall produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP).
- E. Government Accounting Standards Board  
The Village of Tinley Park shall adopt all applicable accounting and financial reporting standards established from time to time by the Government Accounting Standards Board (GASB), or such successor organization that may replace GASB as the accepted standard setting body for establishing governmental accounting and financial reporting principles.
- F. Grant Policies
  - 1. The appropriate Village Board Committee will review and generally approve requests to pursue grants, except as noted below.
  - 2. Grant applications requiring local matching funds shall be presented to the Village Board Finance and Economic Development Committee for approval before the grant shall be pursued. The approval to proceed with the grant application shall include the financing mechanism(s) and identification of the matching funds.
  - 3. Upon notice of grant award, the Village Board shall provide formal acceptance, as required.
  - 4. A copy of all approved grants shall be provided to the Finance Department.
  - 5. Both grant revenues and expenses should be tracked as a Project in the Village financial reporting system.
  - 6. Both grant revenues and expenses should be included in the adopted annual budget.

7. The Finance Department shall work with the managing department to assure that all reporting and audit requirements are met (e.g., Single Audit Act).

G. Capitalization of Fixed Assets

1. Capital assets which include land and improvements, current year purchases of streets, sidewalks, buildings, storm sewers, sanitary sewers, water distribution system, and machinery and equipment are reported in the applicable governmental or business-type activities (proprietary/enterprise funds) columns in the government-wide financial statements.
2. Capital assets are defined as assets with an initial, individual cost of more than \$15,000, and an estimated useful life of greater than one year. Additions or improvements that significantly extend the useful life of an asset, or significantly increase the capacity of an asset are capitalized.
3. Expenditures for asset acquisitions and improvements are stated as capital outlay expenditures in the governmental funds.
4. Capital assets are valued at historical cost, or estimated historical cost, if purchased or constructed. Donated assets are recorded at their estimated fair market value at the date of donation.
5. Interest incurred during the construction phase of capital assets included as part of a business-type activity is reflected in the capitalization value of the asset constructed, net of interest earned on the invested proceeds of any debt issuance associated with the project over the same period.
6. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset life are not capitalized.

H. Awards and Recognitions (Certificates of Achievement)

1. The Village of Tinley Park has participated in the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting review program for its Comprehensive Annual Financial Report (CAFR; a.k.a. audit report) since 1992. The Village shall continue to participate in this program, or such other program or programs of similar status and general recognition.

2. The Village of Tinley Park shall strive to participate in other award and recognition programs for its accounting, budgeting, or other fiscal and financial activities as deemed appropriate from time to time.

I. Best Practice

1. The Village will consider adoption of Best Practice Policy recommendations as offered by the Government Finance Officers Association (GFOA). Such policies will be incorporated into this manual.
2. The Village will consider adoption of such other Best Practices recommended by other relevant organizations or agencies appropriate for municipal governmental activities and accounting.

J. Establishment of Specific Funds

1. Capital Improvement, Repair, or Replacement Fund  
Authorized by Ordinance 1980-O-007
2. Surtax Capital Projects Fund  
Authorized by Resolution 1989-R-039
3. Water Reservoir Fund  
Authorized by Ordinance 1994-O-019
4. Customs Seizures Fund  
Authorized by Ordinance 1994-O-044
5. Main Street Development Trust Fund  
Authorized by Ordinance 1997-O-035
6. Emergency Disaster Fund  
Authorized by Resolution 2001-R-022
7. Train Station Operations and Maintenance Fund  
Authorized by Resolution 2003-R-050
8. Sale of Village Owned Real Estate  
Authorized by Resolution 2005-R-028

## **VIII. Economic Development and Incentive Policies**

- A. Under Resolution 1984-R-016, the Village Board first delineated policies regarding economic incentives. It was the express intent of the Village to enter into agreements with business entities wishing to move into or expand existing commercial or industrial facilities in the Village of Tinley Park. Key considerations were identified for evaluating such requests as follows:
1. Any such proposed agreement would benefit the Village economically by providing an improved property tax base, increased sales tax revenues, and/or new employment opportunities
  2. Under existing economic conditions affecting the cost and availability of funds for the financing of any such commercial or industrial improvements, it is necessary to provide financial incentives to induce the particular business entity to pursuant to written agreement to locate within the Village
  3. That the execution of such a proposed agreement will otherwise serve the public purposes of the Village
  4. Prior to approval of any public incentives to private business entities, the Village will consider the following and other factors to determine the beneficial impact of the particular project, the need to provide public financial or other incentives, and the ability of the Village to provide such incentives:
    - a. The equalized assessed value of the property as it exists prior to development or redevelopment, and any projected increase in assessed valuation resulting from such development or redevelopment.
    - b. The condition of the property, and if there is a vacant building, the length of such vacancy and its impact upon surrounding property values and on municipal services.
    - c. The desirability of the location, both as to the property itself and its impact on surrounding areas and their property values.
    - d. The ability of the project to be built in compliance with applicable Village codes and ordinances.

- e. Vacancies in existing buildings in the area and/or the extent of vacant land in the general vicinity.
- f. The impact of economic conditions in general on the financial feasibility of the project. This alone will not justify granting public incentives.
- g. The impact of the project on the Village's ability to provide general municipal services without increased costs to its residents.
- h. The impact of the project on employment within the Village.
- i. Additional revenues to be received by the Village because of the completion of the project, including most notably sales tax revenue, but also including water and sewer fees, license fees, connection fees, etc.
- j. Whether any facilities will be constructed as a part of the project which will have public benefit, such as a park or other recreational amenities, the extension of water and sewer lines and streets, increased parking facilities, traffic controls, and the like.
- k. Whether the private enterprise is a new business entity within the Village or is presently within the Village and is seeking to expand and/or modernize facilities and operations.
- l. The financial necessity for the business entity to receive public incentives from the Village, including, but not necessarily restricted to, a finding that the entity would not build its project without such incentives. ("But For" requirement)
- m. Whether the proposed facility provides new services or goods to the Village residents which are necessary or desirable.
- n. Whether the use of the land will compliment and benefit Village aesthetics including but not limited to improving significantly the appearance of existing properties and structures.
- o. Whether the activity or industry is desirable, both from an aesthetic and environmental viewpoint.
- p. The project's impact on the Village infrastructure.

- q. The project's impact on traffic and human congestion.
  - r. The impact of the project on employment and economic development elsewhere in the Village.
  - s. The impact of the project on the stabilization of Village revenues and expenditures.
  - t. The impact of the project on the Village's overall comparative position vis a vis surrounding communities and areas regarding the provision of goods and services, employment opportunities and municipal revenue.
  - u. Whether the project involves the rehabilitation of a structure of historic significance.
  - v. Any unusual factors involved in the project which make it more expense or difficult to proceed without assistance from the Village.
  - w. Any other benefits or detriments to the Village.
5. If a business entity desires to receive any public incentives, it shall first make application to the Village in writing, which application shall include any items requested by the Village, among other items, the following:
- a. Name of the applicant business entity including its current address and other contact information (e.g., phone, fax, email, etc.)
  - b. Name(s) of its agent(s) and/or attorney(s), including address and other contact information (e.g., phone, fax, email, etc.).
  - c. Identification of the incentives being requested.
  - d. The applicant's description of how the project affects the Village, specifically including the various factors identified in Section 4 above.
6. Upon receipt of the application and such further documentation and information as may be requested by the Village, the Village will make a determination as to the desirability of the project and the need for public incentives based on the factors set forth in Section 4 above. If the Village finds that it is in the best interest of the Village and its residents to provide public incentives, the Village will make a determination as to what

financial or other incentives that should be provided to the applicant, and whether such are authorized by law. The Village will then notify the applicant of its tentative recommendations, as well as any further documentation that may be required. Such documentation will include, at a minimum, the preparation of any necessary resolution to induce the applicant to proceed with its proposed project and the proposed incentive agreement to be entered into by the Village.

7. The list of potential public incentives that may be offered to an applicant are identified hereunder. Whether any particular incentive or incentives will be recommended or offered to a particular applicant shall be determined on a basis of the particular facts supporting the application. Each incentive package or plan will be tailored to meet the specific needs of the applicant and/or the goals of the Village. Such incentives may include, but are not necessarily limited to the following:
  - a. The extension of public facilities and improvements, including water, sewer, streets, and parking facilities.
  - b. To the extent permitted by law, the providing of various means of financing the project and related improvements including:
    - (1) Tax increment financing.
    - (2) Special assessment.
    - (3) Special service area.
    - (4) Industrial Development bonds and Private Activity bonds.
    - (5) Installment contract financing.
    - (6) Revenue bonds.
    - (7) General obligation bonds or notes.
    - (8) Pollution control revenue bonds.
  - c. The possible waiver of various Village fees and charges. (e.g., building permit fees).
  - d. Real estate tax rebates or abatements.

- e. Sales tax rebates.
  - f. Assistance in obtaining county, state, or federal low-cost loans or grants, and/or obtaining tax or other incentives from the federal, state, or county governments.
  - g. Waiver or modification of provisions of Village codes or ordinances, provided that such changes would not adversely affect the public health and safety.
  - h. Assistance in assembling parcels of land for development by condemnation or otherwise.
8. Each applicant hereunder shall be required to reimburse the Village for all of its expenses in connection with the application, including preparation of necessary documentation, legal expenses, and expenses of investigation.
- B. A potential incentive will only be considered if it demonstrates a beneficial impact to broaden the community's tax base and meets at least one of the following criteria:
- 1. Job Creation - Does the project create at least twenty-five (25) new full time jobs paying at least the area's Average Wage per hour with full benefits?
  - 2. Jobs Retained (business expansion) - Does the expansion project retain at least fifteen (15) full time jobs paying at least the area's Average Wage per hour with full benefits?
  - 3. Capital Investment - Does the project involve a capital investment of at least \$1 million?
  - 4. Economic Multiplier - Is the project in a high economic multiplier industry, such as manufacturing, research and development, technology, office, corporate campus, and healthcare?
  - 5. Retail Sales - Does the project have annual retail sales of at least \$5 million (resulting in Tinley Park sales tax revenue of \$50,000 per year)?
  - 6. Total Tax Revenue - Will the project result in at least \$100,000 in total annual tax revenue to the Village of Tinley Park?
  - 7. Target Company - Does the project meet an identified target need or target firm desired by the Village for the community?

8. Target Development - Is the project locating in an area the Village has targeted for development?
9. Headquarters - Will the project result in a regional or national corporate headquarters location within Tinley Park?
10. Enhancement - Will the project enhance or improve the profitability and marketability of existing businesses in the community?

C. General Guidelines for Sales Tax Bases Incentives

1. The amount of sales tax dollars provided under an incentive should not exceed the amount retained by the Village of Tinley Park.
2. The maximum term of an incentive agreement shall be ten (10) years.
3. In any sales tax based incentive, the Village will keep the first tier of sales tax dollars generated by the business/project. This primarily recognizes that the Village is the party with first entitlement to the sales tax revenues.
4. The first tier of sales tax dollars retained by the Village should also adequately provide for incremental costs that the Village will incur to provide services to the business/project receiving the incentive (e.g., Police, Fire, Public Works).
5. In locating a business to Tinley Park, the sales taxes generated must be new money to Tinley Park.
6. A sales tax incentive will consider new revenues generated by the business/project. In the case of an existing business, the level of sales taxes currently being generated by the business/project and received by the Village of Tinley Park shall be factored into establishing the base threshold for determining sales tax revenues subject to incentive.

D. Special Incentive Guidelines for Specific Projects

1. Procurement Operation at a Will County location

The project must meet the legal requirements of the State of Illinois and all of the following criteria:

- a. Minimum taxable sales of \$30 million.

- b. No increased demand on Village services.
- c. Company must remain in Tinley Park for at least ten (10) years.
- d. Incentive will not exceed 50% of new revenue to the Village.
- e. Incentive will not exceed a term of ten (10) years.
- f. Incentive only available to a maximum of ten (10) active firms. Consideration of additional firms above this maximum will require approval of a super majority of the Corporate Authority. The Corporate Authority is defined as including the Village Trustees plus the Village President. A super majority is defined as 3/4 of the voting members herein defined.

2. Sales Tax Sharing for a Will County location

Property taxes for commercial developments in Will County are often more than 50% less than a comparable site in Cook County due to differences in the property tax structure of the two counties. This differential provides significant operational savings for a business located in the Will County portion of the community over a similar Cook County location. Due to this property tax differential, special sales tax sharing policies have been developed specific to businesses located/locating in the Will County portion of Tinley Park

- a. Incentive will not exceed 50% of all sources of new revenue to the Village created by the company/project. (Specific note should be made of section 2 f below which limits the maximum sales tax based incentive to 25% of sales tax revenues).
- b. Incentive will not exceed a term of ten (10) years.
- c. Total incentive will not exceed 33% of capital investment by the project/company.
- d. Company/project must meet or exceed all Village codes; specifically including landscaping and building requirements.
- e. For an expanding business located in Will County, the property tax savings in relation to a comparable Cook County location will be included in the formula for analysis and determination of any sales

tax sharing. The analysis will be verified by the Village Treasurer and Director of Economic Development.

- f. The maximum sales tax sharing formula for a Will County location shall be 25% to the Company/Project (75% retained by the Village).
- g. Each project will be reviewed on a case by case basis.

3. Sales Tax Sharing for Major Remodeling Projects

The following criteria will be specifically considered in evaluating a request for sales tax sharing to support a major remodeling project:

- a. The capital improvement must result in at least \$10 million in new taxable sales annually.
- b. The maximum sales tax sharing formula shall be 33% to the Company/Project (67% retained by the Village)
- c. The base sales tax for determining any incentive shall not be less than the Average Annual Sales Tax for the last four (4) calendar years as determined by the Village Treasurer from verified sales tax reporting obtained from the Illinois Department of Revenue.

4. Cook County Property Tax Assessment Class 8

This program offered by the Cook County Board through the Cook County Assessor provides for a reduced property tax assessment for industrial and commercial properties/projects comparable to residential property for a period of ten (10) years (with an additional two [2] year ramp up back to full assessment levels). The program is renewable for a property at the conclusion of the ten year reduced assessment period with the concurrence of the Village Board. This program is available to any qualified location in Bremen and Rich Townships, and specific designated areas of Orland Township.

- a. The applicant must complete all Cook County forms and meet the requirements set forth by Cook County.
- b. Applicant must demonstrate a beneficial economic impact to the Village of Tinley Park and/or the long term occupancy of a vacant building.

- c. Applicant must meet all Village code requirements.
- d. Village of Tinley Park will consider and review passage of a resolution supporting Class 8 status. Such resolution is required for Cook County approval.
- e. The Village of Tinley Park will review the economic benefits of the project every ten years to determine its position regarding potential renewal of the Class 8 status.

5. Cook County Property Tax Assessment Class 2 and 3

These assessment classifications available through the Cook County Assessor provides for a reduced property tax assessment for mixed-use structures containing both commercial and residential owner occupied and rental apartment units. Certain building size and other restrictions apply and further details may be obtained from the Cook County Assessor's Office. Under these classifications, commercial properties/projects are assessed at the same level as residential property.

- a. Applicant must complete all Cook County forms and meet the requirements set forth by Cook County.
- b. Applicant must demonstrate a beneficial economic impact to the Village of Tinley Park.
- c. Applicant must meet all Village codes.
- d. The Village of Tinley Park has designated certain areas of the community through its building and zoning codes where such mixed use developments are allowable by zoning classification or by special use. The Village of Tinley Park will consider and review the site plan, considering the recommendations of the Planning and Building Departments regarding the project, in order to receive permanent Class 2 or 3 status.

6. Will County Property Tax Abatement

Under certain circumstances, as part of an overall economic incentive for a Will County property location, the Village may provide an incentive to a business by means of a reduction (abatement) of a portion of the property taxes for the Village of Tinley Park that would otherwise have been extended against the property.

- a. The maximum abatement would be 50% of the taxes for the Village of Tinley Park that would otherwise have been extended against the property.
- b. Property taxes extended for the benefit of the Tinley Park Public Library are not included for abatement, unless the Tinley Park Public Library Board specifically takes action to endorse the development and to be included as part of such property tax incentive.
- c. Property taxes appearing as "Village of Tinley Park Road and Bridge" (typically abbreviated as "Vil Tinley Park Rd Br" on the tax bill) are not under the levy control of the Village of Tinley Park and are never included for Village based abatement.
- d. The maximum term for abatement would be five (5) years.
- e. Applicant must complete all Will County forms and meet the requirements set forth by Will County.
- f. Applicant/project must demonstrate a beneficial economic impact to the Village of Tinley Park.
- g. Applicant/project must meet all Village codes.
- h. As recommended by Will County, the Village of Tinley Park will review the project for possible special incentive assistance by abatement.
- i. The Village will prepare an ordinance on an annual basis during the life of the incentive providing direction to the Will County Clerk Tax Extension Office for the appropriate abatement.

E. Incentives within a Tax Increment Financing District (TIF)

Incentives utilizing incremental property tax revenues generated within a TIF district will be provided as specifically allowable within the enabling ordinances establishing the TIF district and relevant State Statutes.

F. Main Street Facade Improvement Grant

The Village of Tinley Park has developed a Facade Improvement Grant program applicable to properties within the Main Street Development District (Oak Park

Avenue) to encourage enhancements to the building street scape. The maximum benefit is a reimbursement grant of 50% of qualified expenses for facade and landscaping improvements that are not in the nature of normal maintenance. The maximum dollar benefit under this grant is \$35,000, or such other amount as may be established by the Village Board from time to time.

G. Business Development Loan Program

The Village of Tinley Park has established a Business Development Loan Program to benefit local businesses wishing to expand. This program is a linked deposit program offered in cooperation with our local financial institutions.

1. The Village will deposit from \$25,000 to \$150,000 with the participating bank based on the individual project.
2. The linked deposit will have a maximum five (5) year term.
3. The participating bank shall determine the quality of the actual loan.
4. The Village of Tinley Park does not guarantee any loans made through the program.
5. The Village of Tinley Park requires an interest write-down of no less than 1% to the benefit of the borrower.
6. The Village of Tinley Park will accept a reduced interest payment on its linked deposit of an amount not greater than a 1.5% discount from the rate that would otherwise be provided.
7. In accordance with the Village's Investment Policy, linked deposits in excess of Federal Depository Insurance Corporation (FDIC) limits must be collateralized with approved securities.
8. The Village of Tinley Park will have a maximum participation exposure of \$500,000 per year for this program.
9. Loan Approval Criteria
  - a. The requested loan is for not less than \$25,000 and not more than \$150,000.
  - b. The business project to be financed by the bank loan must be located within Tinley Park.

- c. The business project to be financed by the bank loan must be applied for by a current business owner with a current business license with the Village of Tinley Park.
  - d. The business project to be financed by the bank loan must be applied for by an entity that has been established as a business for at least one year based on the business license dates.
  - e. The loan must be for a project that will either increase the amount of local tax revenue generated by the business (in either property or sales taxes) in relation to which the loan is being sought, or increase employment opportunities generated by the business on said property.
  - f. All necessary business licenses have been obtained by the applicant relative to the proposed business.
  - g. The property in relation to which the loan is being sought and the proposed/existing business use of said property are in compliance with all applicable Village codes.
  - h. The items to be financed by a bank loan under this program are limited to:
    - (1) Acquisition of real property.
    - (2) Construction of a new building.
    - (3) Construction of an addition to an existing building.
    - (4) Remodeling or reconstruction of an existing building.
    - (5) Construction of additional parking areas in relation to the business.
    - (6) Purchase of business related equipment.
    - (7) Purchase of business related fixtures.
    - (8) Purchase of inventory for business use.
10. Loans shall not be used to refinance existing indebtedness relative to any item included above.

11. Loans provided by the bank as part of this program shall be subject to an interest rate equal to the Prime Rate as listed daily in the Wall Street Journal at the time of the issuance, minus the percentage discount stated by the bank in their proposal.
12. The bank shall prepare and file with the appropriate governmental agency all required documentation relative to each loan issued by the bank, as necessary and when required.
13. The Village will not charge the applicant a processing fee.
14. The Village will not be charged any servicing fees by the bank relative to the program or any loan pursuant to this program.
15. The participating banks shall develop their own specific loan program and provide details to the Village so that it may pass on the information to Village approved applicants.
16. The Village will advertise the loan programs to current business owners, and advertise equally for all participating banks.

H. Deviations from Economic Incentive Policies

1. From time to time, special circumstances may arise whereby the Board may wish to deviate from the policies herein established (e.g., development of a “trigger” project that is expected to cause other development to occur; size and/or scope of the project, the level of incremental Village taxes to be generated by the project; or other unique facts and circumstances). In such cases, the policies being modified shall be identified and the reasons for such modification/deviation shall be documented as follows:
  - a. In the evaluation process for the project and incentive.
  - b. In the resolution adopting the incentive.
2. A proposed incentive that substantially deviates from the economic incentive policies contained herein shall require approval of a super majority of the Village Board as defined in Chapter XI.

I. It is expectant of all recipients of any financial assistance or incentive offered by the Village that the business will be a “good corporate citizen” and promptly pay

- all property and other taxes, obtain all necessary licenses, and comply with all Village codes and requirements.
- J. Any incentive or inducement agreement that has been approved and entered into by the Village Board prior to the creation/adoption of this Fiscal Policies Manual is not affected by any provisions that vary from the economic incentive policies contained herein as long as the original agreement remains in effect and unchanged.
- K. Should changes or modifications be contemplated to an incentive or inducement agreement that has been previously been approved and entered into by the Village Board prior to the creation/adoption of this Fiscal Policies Manual, the provisions for a super majority vote as referenced in Chapter XI shall also apply.

## **IX. Purchasing Policies**

### **A. Purchasing Policy**

1. Purchases will be made in accordance with federal, state, and municipal requirements.
2. Purchases will be made in an impartial, economical, competitive and efficient manner.
3. The following purchasing limits shall apply:
  - a. Purchases under \$5,000 - Departments are responsible to obtain the best price possible and to foster competition.
  - b. Purchases greater than \$5,000 but less than \$20,000 - At least three (3) written quotations are required.
  - c. Purchases greater than \$20,000 - Competitive bids must be obtained unless competitive bidding is waived by the Village Board, or an emergency exists which requires immediate action..
4. All Village departments are expected to utilize its automated Purchasing system to enter Purchase Requisitions (a request to make a purchase), and Purchase Orders (an authorization to purchase) prior to making any purchase in the amount greater than \$1,000.

### **B. Local Vendor Purchasing Policy**

A purchasing policy encouraging the use of local purveyors of goods and services and American made products in Village purchases greater than \$25,000 was first adopted under Resolution 1992-R-003. The concepts of encouraging the use of local vendors was further clarified and refined with the adoption of Resolution 2005-R-028 which superceded the earlier policy. The 2005 policy was further defined by amending Resolution 2009-R-013. The current policy as provided under Resolution 2009-R-013 applies generally to all purchases under section A above. This policy is incorporated herein as Appendix B.

### **C. Responsible Bidder for Village Public Works Projects**

Policies, procedures, and requirements for establishing the criteria for the determination of a Responsible Bidder for Village Public Works projects was

adopted under Ordinance 2009-O-002. This policy is incorporated herein as Appendix C.

D. Disqualified Vendors

From time to time, the Village may become aware of a local or area retailer/vendor who fails to conduct business as a “good corporate citizen.” This could result from:

1. questionable or deceptive trade or business practices.
2. failure to comply with Village licensing requirements.
3. failure to comply with other municipal codes.
4. failure to pay local property taxes when due.
5. failure to collect and remit local taxes (e.g., hotel tax, amusement tax, sales tax, etc.) to Tinley Park from activities occurring within the Village limits. Such taxes shall also include any municipal share of taxes collected by other governments.
6. other infractions of federal, state, or local rules, regulations, or other requirements.

In such instances, at the Board’s discretion, such vendors may be disqualified for Village purchases under its purchasing policies until such issues are rectified and verified as resolved. The reason(s) for disqualification shall be documented and provided to all Village departments who may have reason to have otherwise made purchases from such vendors.

E. Franchise/Contract Agreement Renewals

The Village of Tinley Park is committed to ensuring that the residents of the Village receive the best value for those services contracted out by the Village. In order to ensure that the Village of Tinley Park receives that best value for its contracted services, the Village will establish a process of competitive bidding for the contracted service. As with most any contractual relationship, these contracted services will eventually become due for renewal and/or extension. From time to time, it may be in the best interest of the Village to waive the competitive bidding process and directly negotiate the terms of a contract renewal and/or extension with an existing vendor.

The following shall be a guideline for negotiating the terms of the Village of Tinley Park's contract/franchise agreement renewals and/or extensions:

1. The Village Board remains committed to insuring that the residents of the Village receive high quality contracted services and that these services are provided at the best value possible for their tax dollars.
2. On occasion, it will be necessary, or advisable, for the Village of Tinley Park to negotiate the renewal/extension terms of existing contracts/franchise agreements (e.g., cable television, natural gas/Northern Illinois Gas Company, electricity/Commonwealth Edison, refuse services, ambulance services, etc.).
3. In determining if a renewal/extension of an existing contract/franchise agreement is in the best interest of the Village of Tinley Park and its residents the Village Board will consider certain criteria. The criteria shall include, but not be limited to, the following:
  - a. If the vendor is the sole service provider for the Village of Tinley Park; and
  - b. If the vendor is meeting and/or exceeding the service levels described in its agreements with the Village. These service levels may include the following items:
    - (1) Restoration of public properties and right-of-way if damage occurred due to vendor's work on said property
    - (2) Adequate and timely delivery of vendor's services to the residents of Tinley Park
    - (3) Ensuring that no unreasonable interruptions of vendor's services are occurring in the Village
    - (4) Timely payment to the Village of any applicable franchise fees
  - c. History of vendor service complaints received by the Village
  - d. Market trends regarding the cost of current vendor services versus those of other similar service providers in the area
  - e. Consideration should be given to the value of an existing vendor's knowledge of Village streets, neighborhoods, traffic patterns, knowledge of community events and any other factors which may lead to increased service levels throughout the community; and

4. Existing contracts/franchise agreements that are eligible for renewal/extension shall be reviewed by the appropriate Village committee for recommendation to the Village Board regarding whether said contract/franchise agreement shall be renewed/extended or become part of a competitive bid process.
5. The Village Board shall determine, on a case by case basis, if it is the best interest of the Village to participate in a competitive bidding process or directly negotiate with an existing vendor for the Village's contracted services.

F. Prevailing Wage

The Village will comply with the requirements to pay the Prevailing Wage for contracted construction of public works as provided by State Statute (820 ILCS 130). An annual determination of the applicable prevailing wage rates shall be performed as required by the statutory provisions.

**X. Personal Information Protection Policies**

**A. Identity Theft Policy and Prevention Program (“Red Flag” Rules)**

Rules and guidelines for the protection of our customers personal information and accounts with the Village was adopted by Resolution 2008-R-052 and incorporated herein as Appendix D.

**B. Collection, Use, Disclosure and Protection of Individuals' Social Security Numbers**

A policy regarding the collection, use, disclosure and protection of individuals' Social Security Numbers was adopted by Resolution 2010-R-053 and as provided under the Illinois Identity Protection Act (5 ILCS 179). This policy is incorporated herein as Appendix E.

**C. Illinois Personal Information Protection Act (PIPA) (815 ILCS 530)**

This Illinois Public Act outlines the actions to be taken and the notification requirements necessary should a breach in the Village's security over personal information occur. The Village of Tinley Park follows the requirements of this Act should such incidents occur.

## **XI. Fiscal Policy Manual Updates and Maintenance**

- A. The creation of the Fiscal Policies Manual shall not affect any agreements that the Village may have entered into prior to adopting the Fiscal Policies Manual provided such agreements remain in force under their original terms.
- B. Should changes or modifications be contemplated to any agreement that has been previously been approved and entered into by the Village Board prior to the creation/adoption of this Fiscal Policies Manual, the provisions contained in this Fiscal Policies Manual shall be incorporated to the extent possible where the agreement language is in conflict with the policies contained herein.
- C. The Finance Committee shall periodically review the Fiscal Policies Manual for potential updates, revisions, additions, or deletions. Such review shall be conducted on not less than a biannual (every two years) cycle.
- D. All changes (additions, deletions, and modifications) to the Fiscal Policy Manual shall require a super majority vote of the Board of Trustees. The affirmative vote of at least two-thirds (2/3) of the Board of Trustees is required (e.g., minimum of a 4-2-0 vote required).

## **XII. Appendices**

- A. Ordinance 1996-O-039 - Investment Policy
- B. Resolution 2009-R-013 - Local Vendor Purchasing Policy
- C. Ordinance 2009-O-002 - Establishing Criteria for the Determination of a Responsible Bidder for Village Public Works Projects
- D. Resolution 2008-R-052 - Identity Theft Protection Policy and “Red Flag” Rules
- E. Resolution 2010-R-053 - Protection of Social Security Numbers

APPENDIX E:  
VILLAGE OF TINLEY PARK HISTORY AND  
ECONOMIC DEVELOPMENT

# Village of Tinley Park History and Development

The Village of Tinley Park has a current population of 56,703 according to the 2010 decennial census and is located approximately 30 miles southwest of Chicago's Loop. The present incorporated boundary covers approximately 16 square miles and includes portions of Bremen, Orland, and Rich Townships in Cook County, and Frankfort Township in Will County. The community is served by six (6) elementary school districts, four (4) high school districts, and four (4) junior college districts in addition to several parochial and private schools. Additionally, three (3) park districts provide recreational services to residents of the community depending on geographic location. The Village is located near the intersections of two major interstate highways. Combined, Interstate 57 (north-south) and Interstate 80 (east-west) offer convenient access to the other Chicago metropolitan expressways and tollways and the rest of the nation. An interchange between Interstate 57 and the Illinois Tollway Interstate 294 opened in 2014 further enhancing the highway network connectivity. Daily commuter rail service to and from Chicago is provided by Metra (**Met**ropolitan Commuter **Rail** Division of the Regional Transportation Authority). The Metra commuter rail service reaches downtown Chicago in approximately 50 minutes from two commuter stations located within Tinley Park.

Permanent settlement in the area likely began in the late 1820s. Early settlement in the area was sparse, typically with small settlements developing near a stand of timber that provided building materials and firewood. Batchelor's Grove and Cooper's Grove were two such early timber based settlement areas north and northeast of present-day Tinley Park. The origin of the community we now know as Tinley Park, truly begins in 1853, with the recording of a plat of subdivision that created the unincorporated "Village of Bremen." It was also adjacent to two pre-existing early settlement roads (Batchelor Grove Road; now Oak Park Avenue, and the Thornton Road; now 175<sup>th</sup> Street) assuring easy access from many directions. The Village of Bremen plat laid out an area for "Station Grounds" straddling the recently constructed Chicago Rock Island and Pacific Rail Road (CRIPRR), including streets and sixteen blocks. Blocks closest to the adjacent streets and railroad contained fifty-foot-wide lots for the building of homes and businesses surrounding the Station Grounds. Blocks off of the railroad and adjacent roadways were left undivided for later interpretation. Uniquely, the streets created by this plan north of the railroad bore English names, and those south were of Germanic origin. The plan also included a shared community common area, identified as the Markt Platz (Market Place) in the German tradition.

This was the first formal community to be established within Bremen Township, and following a tradition of that earlier time, it was given the same name as the Township. By design, the Village of Bremen was situated to correspond with one of the planned stop intervals integrated into the railroad route, and intended to serve the surrounding farmers and farmlands for sending grains and dairy products to market.

In its early years, the town was commonly known as New Bremen, deriving this name from the post office that served the community and surrounding area, which was also named for its Bremen Township geographic location. The railroad has always played a prominent role in the growth and development of the community. Arguably the existence of the railroad aided the small village to quickly become a center of commerce and industry to the area. The local post office was formally renamed from New Bremen to Tinley Park in late 1890 in homage to the first railroad station agent, Samuel Tinley, Senior. Mr. Tinley served the railroad and the community in that capacity for more than 25 years. Mr. Tinley is known to have been one of the early residents of the Village of Bremen and he is believed to have likely been a resident of the community longer than any other person up to that point in time, becoming akin to a "founding father." It would also seem clear that he was well respected by the leading citizens of the day to be honored in this manner. Use of the Tinley Park name in reference to the community was formally revealed to the public on New Year's Day 1891. Reportedly, this change took some residents by surprise and continued to be a subject of some debate throughout the remainder of the year.

An election to establish a local municipal government, incorporated as the Village of Tinley Park, became official on June 28, 1892. The government has operated under the trustee-village form of government whereby a Village President (Mayor), Village Clerk, and six trustees are presently elected from the village at large for staggered four-year terms (Village

President, Clerk and three trustees on one election cycle; the remaining three trustees on the alternate election; prior to 1937 the terms were for two years each). The Village Government has provided over one hundred twenty-seven years of service to and for the betterment of the community. The Village became a Home Rule unit of government in 1980 when its population exceeded 25,000 under the provisions of the Illinois Constitution. As a Home Rule Unit, the Village Board may exercise virtually any power and perform any function pertaining to its governmental affairs not otherwise prohibited by State statutes. This allows the Village greater control and flexibility in administration and governance.

Between the 2000 and 2010 Federal Census, the Village of Tinley Park moved from the 29<sup>th</sup> largest incorporated municipality in the State of Illinois to the 22<sup>nd</sup> largest. In just five years (2000-2005), the Village grew from being the 20<sup>th</sup> largest municipality in the Chicago metropolitan area to the 14<sup>th</sup> largest. At present, Tinley Park is larger than every other community in the south and southwest suburbs except Joliet, Bolingbrook, Cicero, and Orland Park. As we continue in the second century of our municipal government, and the new millennium, the Village continues to actively pursue development for the community to further broaden and diversify its economic base and provide local employment opportunities.

Over time, the community has evolved from a rural commerce center based primarily on agrarian activities and pursuits to a progressive and dynamic suburb of Chicago. Although primarily a residential community, the Village also has developed a diverse economic base with a variety of retail stores and shops, offices, light industry, and manufacturing.

### **Local Economy/Economic Development**

The region has a diverse commercial and light industrial base which has helped to stabilize unemployment rates. The Village of Tinley Park and the Chicagoland region have long enjoyed a favorable economic environment. Tinley Park, like the region and Nation, suffered during the recent Recession that began in 2007. The unemployment rate for the Village remains below the Illinois average for calendar 2018, and has consistently been below these annual comparative averages (Chicago MSA, Illinois, US) since 1986 when separate employment statistics for Tinley Park began to be tracked. Even during the recent economic downturn, Tinley Park generally maintained lower unemployment rates than the comparable State and US measures.

Despite the residual impacts of the Recession, commercial and industrial developments continue to move forward, albeit at a slower pace than had been occurring in the pre-Recession years. Of all cities in Illinois with a population greater than 40,000, Tinley Park is one of only three communities (the others being Schaumburg and Champaign) that weathered the Recession with a) no municipal layoffs; b) maintenance of a AA+ credit rating or better; and c) maintenance of a balanced budget.

New commercial developments initiated during calendar year 2018 include capital investments of over \$15 million. Additionally, commercial and industrial building permits represented 70% of all new construction permits issued in 2018. Some of these projects are expected to produce additional sales tax revenues to the Village, add to the property tax base, and employment opportunities.

The community's single largest employer continues to be Panduit Corporation who has maintained their world headquarters here since 1966. Founded in 1955, Panduit is a global manufacturer of physical infrastructure equipment that supports power, communications, computing, control, and security systems. The company's 500,000 square foot office headquarters building and grounds were designed to be environmentally friendly following Leadership in Energy and Environmental Design (LEED) Gold certified "green" building concepts and was the second building constructed in Illinois to meet the LEED Gold standards. The headquarters campus has been designed to be expandable to accommodate an additional 700 employees beyond its initial compliment of approximately 500 office staff members. A portion of the company's former office headquarters and manufacturing complex continues to be used as a research and development center, but the manufacturing functions formerly performed on site have all been relocated. The former manufacturing and office facilities were demolished in 2018.

Slightly less than half of the current top ten employers in the community are governmental in nature (including schools) which has historically provided a certain level of stability in local employment.

The Village of Tinley Park has drawn the interest of several institutions of higher education, as well as printers and publishers of textbooks and training manuals. DeVry University maintains a 55,000 square foot education center in the North Creek Business Park within the I-80 Corridor. Other educational institutions with satellite locations in Tinley Park include Moraine Valley Community College, Chamberlain College of Nursing, Lewis University and the Vet Tech Institute of Fox College. These institutions add to both the continuing educational and employment opportunities available to residents of the area.

The State of Illinois operated a mental health care facility in the community for over 50 years. The facility had been approved by the Illinois General Assembly in 1947, but due to budgetary constraints, site acquisition and development moved slowly. The Tinley Park Mental Health Center facility was dedicated in 1958, with the official opening in 1959, approximately ten years after the first property was acquired. The site originally encompassed approximately 400 acres, spanning from Harlem Avenue to 80<sup>th</sup> Avenue, north of 183<sup>rd</sup> Street. The former Rock Island and Pacific railroad tracks formed its northern boundary on the east, and bisected the property on the west end of the site. It was the last of thirteen state hospital facilities to have been built in Illinois. The original site plan and structures were designed by the renowned architectural firm of Skidmore, Owens, and Merrill. The facility was originally intended to house infirm elderly patients of the Chicagoland area and to redistribute patient load from other state facilities located in Kankakee and Manteno. The Tinley Park facility had a designed capacity of 3,500 patients and included provisions for future expansions to accommodate up to 5,000 patients, although this expanded capacity was never added.

The W.A. Howe Development Center was dedicated on the property in 1972, and opened in 1973. The complex was designed to provide residential facilities catering to the needs of developmentally disabled individuals. It was one of seven State facilities to be designed for the care of the developmentally disabled. This facility was dedicated in the name of William A. Howe, an Illinois pioneer in the field of developmental disabilities. Mr. Howe had dedicated much of his life in support of projects throughout Illinois benefiting developmentally disabled children and adults.

At its inception, the hospital site was located in the outskirts of the community. The property was annexed into the Village of Tinley Park in 1967. In over a half century of growth and development of Tinley Park, the site now lies near the geographic center of the community. It has also become a fairly “high profile”/highly visible site due to its location at the northwest corner of 183<sup>rd</sup> Street and Harlem Avenue just off of an Interstate 80 interchange, as well as abutting the former Chicago Rock Island and Pacific Rail Road (now Metra) tracks. Over a number of years, the Village of Tinley Park and other public charitable agencies collectively have been the beneficiaries to receive approximately the west 110 acres of the original site. The Village has used its share of this property for a variety of public purposes including a commuter rail station and related parking, public library, equipment storage/service garage, police station, and fire training tower. A portion has been transferred to the Tinley Park Park District for sports fields and a playground.

The approach toward mental health care has shifted over time from isolation and institutionalization to a greater emphasis on out-patient treatment resulting in many of the structures on the Tinley Park campus to have been underutilized and ultimately abandoned over time. Nearly all the buildings have suffered deterioration due to age and deferred property maintenance. The State closed the Howe Center in July 2010 and the Mental Health Center was closed in July 2012.

The two shuttered State facilities are situated on approximately 280 remaining acres near the Harlem Avenue interchange for Interstate 80. The Village has long recognized the redevelopment potential for this underutilized property and had approached the State regarding the possibility of its acquisition as early as 2002. In advance of the State’s “decommissioning” of the facility, the Village began to gather information to identify environmental issues, infrastructure needs, and other factors that may impact redevelopment including estimates of the associated costs to address these issues. Concurrently, the Village planning staff and consultants have worked on developing scenarios for potential uses and redevelopment that would be appropriate regardless of whether the site is acquired by the Village, or by other

developers. The State of Illinois initially released the property for potential sale in mid-2014, but has since withdrawn that offer. A strong argument has been made for Village acquisition as a means of controlling and directing its future redevelopment, whatever form that development may take.

In a related action, the Village of Tinley Park established the Mental Health Center Tax Increment Finance (TIF) District (also referred to as the State Campus TIF) encompassing 565 acres of property with the State property as its centerpiece in late 2015, anticipating the State's expected sale/transfer of the property. Because of the outdated structures, deteriorated infrastructure, and other environmental issues associated with the Mental Health Center property, it is expected that the site will require economic assistance in its redevelopment. Tax Increment Financing is one of the best tools available to a municipality under Illinois Statutes to encourage economic development of distressed and disadvantaged properties such as this. TIF is further explained later in this document. The Village has worked to develop a formal design framework to identify community goals and establish a marketable master plan for redevelopment of the site.

The Village continues to promote and encourage development of lands bordering Interstate 80 (also known as the I-80 Corridor) for commercial, light industrial, and warehousing operations. An intergovernmental committee was formed toward establishing a coordinated and cooperative effort in the promotion and development of this area. Because of significant differences in both the method of property tax assessment of commercial and industrial properties, and in overall tax rates between Cook and Will Counties, the Will County area of the I-80 Corridor has been a prime relocation and expansion destination for many area businesses. For commercial or industrial projects, the property tax savings of a Will County location within the I-80 Corridor compared to neighboring Cook County have historically created a significant incentive for business development. Combined with the convenient access to the Interstate highway system, this area is expected to continue to be highly desirable for business development for years to come. Development along Interstate 80 (the I-80 Corridor) has been primarily focused on light industrial and commercial improvements which continue to add to the Village's economic and employment bases. There are only a few remaining "greenfield" sites within the Village's portion of the I-80 Corridor and is reflective of the positive attributes of the area.

There are currently nearly 1,100 rooms spread amongst ten hotels located in Tinley Park between the Harlem Avenue and LaGrange Road interchanges of Interstate 80. The newest addition is an extended stay hotel which opened in March 2018, adding over 120 rooms to the local inventory. Other hotel developers have been contemplating sites within Tinley Park indicative of additional demand. A full-service Holiday Inn hotel with over 200 rooms is connected to the Village of Tinley Park's Convention and Conference Center. The Convention Center facility opened in 2000 and was substantially expanded and renovated between 2009 and 2011. Located near Interstate 80 at the Harlem Avenue interchange, the expanded facility encompasses approximately 120,000 square feet. It contains approximately 70,000 square feet of multi-functional exhibition and meeting space and is managed under a contract with the operator of the adjacent Holiday Inn hotel. The space and amenities available at the facility are said to be able to accommodate approximately 77% of all conventions, trade shows, and conferences held in the United States. The economic impact of the Convention Center is estimated at \$265 million annually. The existence of the Convention Center is recognized as a factor contributing to the high occupancy rates that our Tinley Park hotels have had the pleasure of experiencing.

M Block and Sons, the primary distributors of the Green Mountain Coffee/Keurig single serve coffee makers, occupy a 915,000 square foot multi-modal distribution center. The Tinley Park facility performs final packaging of the coffee makers before shipment to retailers.

The Village experienced a significant slow-down in new housing construction following the start of the Recession, mirroring the patterns found repeated across the nation. The number of new residential construction permits issued locally peaked in calendar 2002 and declined each subsequent year through 2009. During calendar 2017, the Village issued only 25 new construction building permits for residential projects, which ranks among the lowest number of annual permits issued in any year since 1982. However, a portion of the slowdown in residential permits can be attributed to the shrinking inventory of undeveloped residential sites in the community. Most of the larger tracts of land zoned for

residential development are controlled by large home builders which also weighs heavily as to when these properties are developed. In recent years, the Village has seen an uptick of in-fill developments including tear-down type redevelopments particularly in the older portions of the community. The historic core of the community is included in two TIF districts designed to help overcome some of the extraordinary costs associated with such developments.

The Village's Economic Development Department worked closely with Cook County officials to expand the availability of the special non-residential property tax assessment incentive programs ("Class 6, 7, and 8") to include all of Bremen and Rich Townships. Additionally, the Village received approval for eligibility for commercial properties that are part of the Duvan Drive Industrial Park in Orland Township. The Village also proactively worked with the Cook County Assessor's Office which resulted in amendments to the program to allow commercial properties to be eligible without change of ownership and after a shorter period of vacancy (one year under special circumstances). These changes will aid economic development and reduce urban blight by creating an environment that would encourage redevelopment and re-occupancy of vacant properties more quickly. During 2018, additional commercial areas within Orland Township were qualified for offering these special incentive programs to aid in development, redevelopment, and occupancy of vacant spaces. With these authorizations, if the Village approves one of the special incentive programs for properties within these geographical areas, the Cook County approval occurs automatically. Outside of the special designated geographic areas, the local municipality and Cook County must make separate approvals of the special incentive request. The dual approval process increases the time needed for approvals, as well as runs a risk of not receiving both of the necessary approvals. These special programs require the properties to be vacant for a period of time prior to application and generally cannot be applied to currently occupied properties. Commercial and industrial sites meeting the qualifications for this program are afforded an assessment rate comparable to residential property (10% versus 25%) for a ten-year period that can generally be renewed with appropriate approvals. If an incentive were not to be renewed, there are two additional years that are designed to gradually return the property to the full 25% assessment rate. This reduction provides significant property tax relief to a business (60% lower assessment) than it would otherwise receive. While the Cook County commercial taxes are still higher than neighboring Frankfort Township (Will County) locations within Tinley Park, these special incentive programs can greatly reduce the differential.

When establishing a Tax Increment Financing (TIF) district, the existing values of the properties are determined and "frozen" for purposes of allocating property taxes to the various governmental agencies included on the property tax bill. As improvements are made, and the value of the property is increased, the taxes calculated on the "incremental value" (the difference between the frozen base value, and the current value) are distributed into a separate Village fund to be used for projects, improvements, and related expenditures within each TIF District.

The Village Board created its first Tax Increment Finance (TIF) district in 1994 for an area on the south end of the Village (Oak Park Avenue TIF) to encourage new development and redevelopment and to provide for other improvements in the designated area. The primary objective and centerpiece of this TIF district was creation of the Village's Convention Center complex. Redevelopment in this area resulted in increased property tax values that are 18 times greater than existed when the District was formed and providing other economic benefits through employment opportunities and sales tax revenues generated by businesses located within this area. Bonds that were issued in December 2009 for the expansion of the Convention Center are believed to have yielded the lowest net interest rate of any debt ever issued by the Village in its 119-year history at that point in time. The incremental TIF revenues which were derived from the property taxes on residential and commercial developments in the Oak Park Avenue TIF (TIF #1) consistently produced sufficient funds necessary to pay the debt obligations of the convention center bond issues without requiring an additional property tax levy against the general property of Tinley Park. This TIF district has arguably been successful, although there are sites that were available for redevelopment at the close of the TIF. This TIF district reached its statutory 23-year lifespan and with the 2017 tax year (collected in calendar 2018) and was closed at the end of calendar 2018. A reserve was set aside to address anticipated repayments of tax increment due to outstanding tax appeals that have not yet been settled.

During fiscal year 2003, the Village Board established two additional TIF districts in the core of the original village and along Oak Park Avenue (Main Street North, and Main Street South TIF Districts) to encourage further enhancements and new development. The expected redevelopment of a former elementary school site was a primary catalyst for creation of the TIF Districts which had the support and encouragement of the local elementary school district superintendent that had formerly owned the school site. From the school superintendent's input, the originally proposed TIF boundaries were expanded and split into the two TIF district areas that were ultimately approved. The Main Street South TIF was further expanded to include additional properties during 2006. This expansion was expected to allow the Village to provide needed public improvements to streets adjacent to the expanded area, as well as further facilitate planned economic redevelopment projects to occur within the District.

Redevelopment within these districts has been slow, and property values contracted significantly following the 2007-2009 Recession that resulted in a market correction of real estate values. The taxable property values in the Expanded Main Street South TIF dropped for seven consecutive years and fell below its frozen base level in the 2015 tax year. The taxable values recovered slightly in tax year 2016, but did not result in any new incremental tax revenues due to repayment of over-distributions for the prior year. The reduction in values has been the result of both recessionary forces, and the demolition of structures that had existed when the TIF was created. Most of the demolition activity occurred in anticipation of expected redevelopments that did not move forward or have been significantly delayed. Demolitions can also result in a change in the property's assessment classification, particularly if the former structure had been used for commercial purposes. The removal of the improvements ultimately results in a reduction of the overall tax base of the TIF district. The Expanded Main Street South TIF was terminated early and closed at the end of calendar 2018.

The New Bremen TIF was approved in May 2018 largely mirroring the boundaries of the Expanded Main Street South TIF that it was intended to replace. This action has provided the opportunity to continue to work toward redevelopment goals and objectives in the historic "downtown" area of the Village by establishing a new 23-year TIF increment period.

The Village Board authorized financial assistance agreements for construction of several mixed-use development projects (with residential units constructed above a ground level commercial/retail space) within the Expanded Main Street South, and Main Street North TIF districts as part of the redevelopment efforts within these economic zones. Additionally, the Board approved a plan for redevelopment and financial assistance for the former Lions Pool site (also in the Main Street North TIF) for development of a small group of single-family residential home sites. While the Main Street North TIF has not seen significant private redevelopment projects completed, it reflects an overall value that has nearly doubled from its initial valuation.

As mentioned earlier, the Village established the Mental Health Center TIF District (State Campus TIF) in late 2015 in conjunction with the expected redevelopment of the former hospital site and other adjacent properties. The State Campus TIF has received an early jump start with the development of a senior care facility at the northeast corner of 179<sup>th</sup> Street and Harlem Avenue which has caused the TIF to generate its first incremental tax dollars in tax year 2016.

The Legacy TIF was created in late 2016 encompassing the former Panduit headquarters and manufacturing facility and adjacent residential neighborhoods. For some time, Panduit has referred to this location as their Legacy site, and this name was selected for this TIF district. The objectives are to encourage the redevelopment of the Panduit site and creation of regional storm water detention improvements that will benefit both the Legacy and Expanded Main Street South (now New Bremen) TIF districts. The Metropolitan Water Reclamation District of Greater Chicago (MWRD) enacted a Watershed Management Ordinance in 2014 which has imposed significantly more stringent requirements for management of storm water within a development site on new construction projects. This requirement for on-site storm water management adversely impacts the ability to undertake the types of transit-oriented development projects that have been proposed, and desired, for the "downtown" area. A regional detention pond was designed for the southwest corner of the former Panduit site that would address the off-site storm water storage and management needs for anticipated development sites in the Expanded Main Street South (now New Bremen), and Legacy TIF districts and allow for constructing greater densities necessary to make the projects economically viable on identified redevelopment sites.

The Village has continued a program directing forced demolition of abandoned structures within the community with an objective toward reducing blight. Liens are filed against the properties to enable the Village's costs to be recouped should the properties be sold or redeveloped. It is contemplated that the Village may pursue foreclosure on the liens to obtain title to some of the properties where other public uses or economic development can be assisted.

The Hollywood Casino Amphitheater (originally known as the World Music Theatre, and subsequently Tweeter Center, and First Midwest Bank Amphitheater) opened in 1990 and remains one of the larger outdoor music and entertainment pavilions in North America with capacity for over 30,000 spectators. The theater was purchased at the end of 1999 by the company now known as Live Nation) which has become one of the leading owner/operators of both indoor and outdoor concert venues across the country.

Adjacent to the theater is the 18-hole Odyssey Golf Course designed by Curtis Strange which is complimented by a banquet facility. The Odyssey Fun World, an indoor arcade and outdoor amusement park is also located nearby. The combination of these developments, and their close proximity to each other, has created a local entertainment corridor within the larger I-80 Corridor area. These and some adjacent properties have been formally incorporated into a designated entertainment district by the Village Board in late 2016.

Sales taxes provide a significant portion of the revenues to support the Village's ongoing operations. Accordingly, from time to time, the Village has utilized inducement and incentive agreements with developers and business owners to encourage new retail developments and expansions to enhance growth in the Village's non-property tax based revenues. These economic development agreements are expected to add significantly to the Village's sales tax revenues as well as providing local employment opportunities. The Village of Tinley Park enacted a 0.75% Home Rule sales tax which became effective in July 2014. This new revenue source has helped the Village to maintain a balanced budget, fund capital projects, and reduce its reliance on property taxes.

Readers are encouraged to also refer to Note 9 within the Notes to Basic Financial Statements for further details of Village commitments which are primarily associated with its economic development efforts within the community.

#### **Accounting System and Budgetary Control**

Management of the Village is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Village are protected from loss, theft, or misuse and that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. In developing and evaluating the Village's accounting system, consideration is given to the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the disposition and the reliability of financial records for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the Village's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

In addition, budgetary controls are established to ensure compliance with legal provisions embodied in the annual budget approved by the Village Board. The activities of the general, special revenue, capital projects, and enterprise funds are included in the annual approved budget. Budgetary control (the level at which expenditures cannot legally exceed the established budget amount) is generally considered the fund budget in total. Formal budgetary integration is not employed for debt service funds since effective budgetary control is achieved through the provisions of the individual bond issues.

As demonstrated by the statements and schedules included in the financial section of this report, the Village continues to meet its responsibility for sound financial management.

The Village's accounting records for governmental and agency funds are maintained on a modified accrual basis for annual financial reporting, with revenues being recorded when they become both measurable and available, and expenditures being recorded when the fund liability is incurred. Accounting records for the Village's proprietary (enterprise), and pension trust funds are maintained on a full accrual basis. Their revenues are recognized when earned, and expenses when incurred.

#### **Financial Foundation for the Future**

The Village of Tinley Park has served the community, and overseen its growth and development, for over 125 years. The Village has come a long way since its first year of operation ended in 1893, when total revenues were \$1,695 and consisting solely of licensing fees, primarily derived from liquor licensing. The Village's revenue sources have been greatly expanded and diversified since that time. Total expenses for that first year amounted to \$504, leaving a net balance of \$1,191 and setting the standard for conservative and responsible fiscal management that has been followed to this day.

## APPENDIX F:

### VILLAGE OF TINLEY PARK SHIELD

## Village Shield

The Village crest was designed by Mrs. John R. (Betty) Avis and was adopted as the official Village flag and seal in 1963. The components of the crest are explained below:

- The candle is a modern touch signifying the light of learning, burning towards progress.
- The Chevron above the candle represents the framework supporting the roof of a house. For our town it signifies the strong and enduring framework already built-ready to meet our future years. "Illinois" is in part a word of French derivation ("Illini", Indian, and "ois", French - meaning "Tribe of Men").
- The Fleur-de-lis. This sign of the flower, lily, brings to mind purity and cleanliness. For us, it is our striving to keep our town "clean" physically as well as politically.
- The cross of Moline signifies our brotherhood and faith in the future of our town.
- The crescents beneath the candle are a symbol of growth, appropriate to this expanding community.
- The colors of gold, white and red signify brotherhood, cleanliness and courage - reminders of our work, pride and hope in the town of Tinley Park, Illinois.



## APPENDIX G: GLOSSARY OF TERMS AND ACRONYMS

## Glossary of Terms and Acronyms

**Abatement** - A complete or partial cancellation of a levy imposed by the Village.

**Account** - A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

**Accounting System** - The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position, and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Actual** - The actual figures in the budget document are year-end audited totals for the fiscal year preceding the budget year.

**Actuarial/Actuary** - A methodology or person that makes determinations of required contributions to achieve future funding levels that address risk and time.

**Adopted Budget** - The proposed budget as initially and formally approved by the Village Board.

**Ad Valorem Tax** - A tax levied in proportion to the value of the property levied.

**Allotment** - Portion of an annual budget appropriated to an interim period.

**Amortization** - The reduction of debt through regular payments of principal and interest, of which the principal payments are sufficient to retire the debt instrument at a predetermined date known as maturity.

**Annualize** - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

**Appropriation** - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited to the time it may be expended.

**Arbitrage** - Investment earnings representing the difference between interest paid on the bonds and the interest earned on the investments made utilizing the bond proceeds.

**Assessed Valuation (AV)** - A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes. Usually a percentage of fair market value. Illinois statutes dictate 1/3 of fair market value be used as assessed value for property tax purpose.

**Assets** - Property owned by a government which has a monetary value.

**Audit** - A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine whether the government's resources were recorded in conformance with Generally Accepted Accounting Principles.

**Balanced Budget** - The budget is balanced when the sum of estimated revenues and appropriated fund balances is equal to expenditures.

**Board of Trustees** - The governing body responsible for the oversight of the municipality.

**Bond** - A written promise, generally under a seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

**Bonded Refinancing** - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** - A one-year financial document embodying an estimate of proposed revenues and expenditures of the year. The Village is required by State Statute to approve a budget, and the approved budget sets the legal spending limits of the Village. It is the primary means by which most of the expenditures and service levels of the Village are controlled.

**Budget Adjustment** - A legal procedure utilized by the Village Staff and Village Board of Trustees to revise a budget at any time during the year.

**Budget Authority** - Authority provided by Village ordinance that permits departments to incur obligations requiring either immediate or future payment of funds.

**Budget Calendar** - The schedule of essential dates or milestones which the Village follows in the preparation, adoption and administration of the budget.

**Budget Document** - The instrument used by the budget-making authority to present a comprehensive financial plan of operations of the Village Board.

**Budget Message** - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

**Budget Ordinance** - The official document approved by the Village Board to legally authorize the Village staff to obligate and expend resources.

**Budgetary Control** - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Building Permits** - Permits, issued by the Village that authorize construction within the Village.

**Cable TV Franchise** - Franchise tax levied on a cable television company for use of public rights of way in providing services to customers.

**Capital Assets** - Assets of significant value and having a useful life of a least one year with a value over \$15,000. Capital assets are also call fixed assets.

**Capital Budget** - A plan of proposed capital outlays and the means of financing them for the current fiscal period.

**Capital Improvement** - A nonrecurring project including, but not limited to, construction of, a major alterations, remodeling or repair of physical facilities, buildings, structures, streets and highways, storm and sanitary sewers, fixed equipment and landscaping.

**Capital Improvement Plan/Program** - A multi-year plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. The Program identifies each project and specifies its funding source and projected annual expenditures.

**Capital Outlay** - Expenditures which result in the acquisition of or addition to fixed assets.

**Capital Project** - Major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increases their useful life.

**Capital Projects Fund** - A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

**Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Cash Reserve** - Policy established by the Village Board which requires a certain level of fund be maintained and available for expenses caused by unforeseen events.

**Certificate of Excellence in Financial Reporting** - An award presented to Governmental units and public employee retirement systems whose comprehensive annual finance reports (CAFRs) are judged by the Government Finance Officer Association of the United States and Canada (GFOA) to substantially conform to certain program standards.

**Chart of Accounts** - The classification system used by the Village to organize the accounting for various funds.

**Commodities** - Consumable items used by Village departments. Examples include office supplies, replacement parts for equipment, and gasoline.

**Component Unit** - A component unit is a legally separate organization that a primary government must include as part of its financial reporting entity for fair presentation in conformity with Generally Accepted Accounting Principles (GAAP).

**Comprehensive Annual Financial Report (CAFR)** - The Village's annual financial report prepared in a standard format, that provides a thorough and detailed presentation of the Village's financial conditions.

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**Contractual Services** - Services provided by another individual, agency, or private entity.

**Debt Proceeds** - Funds received from the issuance of debt.

**Debt Service** - The payment of principal and interest on outstanding bonds and notes.

**Debt Service Fund** - A fund established to account for the accumulations of resources for, and the payment of general long-term debt principal and interest.

**Debt Service Requirements** - The amounts of money which must be provided pay principal and interest in full and on schedule.

**Deficit** - (1) The excess of an entity's liabilities over assets or, (2) expenditures in excess of revenues in a fund over an accounting period.

**Delinquent Taxes** - Taxes that remain unpaid after the date on which a penalty for nonpayment is applied.

**Department** - A major administrative organization unit of the Village which indicates overall management responsibility for one or more activities.

**Depreciation** - The estimated decrease in the value of physical assets due to usage and the passage of time.

**Disbursement** - The expenditure of funds from an account.

**Distinguished Budget Presentation Award Program** - A voluntary program administered by the Government Finance Officers Association of the United States and Canada (GFOA) to encourage governments to publish organized and reader "friendly" budget documents, and providing peer recognition and technical assistance to the fiscal officers preparing them.

**Division** - A sub-unit of organization within a department.

**Encumbrance** - The commitment of funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure and reduce the available budget.

**Enterprise Funds** - A fund established to finance and account for operations: (1) that are financed and operated in a manner similar to private business enterprises whereby the intent of the governing body is that costs of providing goods or services to the general public are financed through user charges; or (2) whereby the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Equalization Rate** - Illinois property tax statutes require that properties be assessed at 1/3 of fair market value for property tax purposes. However, if a classified system of assessment is used, whereby property is assessed at different rates based on how a property is used (classified), the statutes require that the overall assessment of all properties still be at 1/3 of fair market value. Cook County utilizes a classified system of assessment. The Illinois Department of Revenue determines an Equalization Factor (rate; also referred to as a Multiplier) that is applied against the classified assessed value of each property in order to achieve the prescribed assessment rate of 1/3 (33 1/3%) overall.

**Equalized Assessed Value (EAV)** - A term associated with valuation for property tax purposes, representing the assessed value (AV) as adjusted by any equalization rate and reduced by any applicable exemptions.

**Estimate** - A prediction of an amount to be received or spent in a given period of time. The Village prepares estimates of revenues and expenditures for the current fiscal year as part of the budget preparations process.

**Expenditures** - If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the from which retired, and capital outlays. If they are kept on the cash basis; the term covers only actual disbursements for these purposes.

**Expenditure by Classification** - A basis for distinguishing types of expenditures; the major classifications used by the Village are: Personal Services, Contractual Services, Commodities, Equipment, Capital Outlay.

**Expenses** - Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period.

**Fiduciary Funds (Trust and Agency Funds)** - Funds that a government holds or manages in an agent or fiduciary capacity.

**Fiscal Policy** - Policies established with respect to revenue, spending, and debt management as these relate to a government's services, program and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year** - A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Village of Tinley Park has specified May 1 to April 30 as its fiscal year.

**Fixed Assets** - Assets of a long-term character in which the intent is for the item to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Full Faith & Credit** - A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to general obligation bonds).

**Full-Time Equivalent (FTE)** - A part-time position converted to the decimal equivalent of a full-time position based upon 2,080 hours per year.

**Fund**—A fiscal and accounting entity with self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Accounting** - The accounts of the Village are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its asset, liability, fund equity, revenue and expenditure accounts, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are to be controlled.

**Fund Balance** - The excess of assets over liabilities and reserves.

**Fund Transfer** - A budgeted transfer of funds from one fund to another fund.

**General Fund** - The General Fund is the primary operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds** - Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligations bonds are considered to be those payable from property taxes.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Generally Accepted Auditing Standards (GAAS)** - A set of systematic guidelines used by auditors when conducting audits to ensure accuracy, consistency and verifiability of auditor's actions and reports.

**Governmental Accounting Standards Board (GASB)** - The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

**Governmental Fund Type** - One of three broad fund categories which also includes proprietary and fiduciary funds. Within this type are general, special revenue, capital projects and debt service funds.

**Grant** - A contribution by a governmental unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes for general purposes.

**Home Rule Municipality** - Under the Illinois Constitution, a municipal entity that may exercise any power and perform any function pertaining to its governmental and affairs including but not limited to the power to regulate for the protection of the public health, safety, morals and welfare, to license; to tax; and to incur debt, unless preempted by the State of Illinois. A municipality is designated as a home rule municipality if its population reached 25,000 or if home rule is approved by voters via a referendum.

**Infrastructure** - The physical assets of a government, e.g. roads, bridges, curbs, gutters, sidewalks, water and drainage systems, lighting systems.

**Interfund Transfers** - Amounts transferred from one fund to another fund.

**Internal Service Fund** - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are reimbursed, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.

**Levy** - To impose or collect tax an amount of tax, special assessment, or service charge for the financial support of Village operations; generally, from property taxes.

**Liabilities** - Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**Line Item Budget** - A budget that itemizes in detail the receipt or expense of funds within a category, typically an account.

**Long-Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Mandate** - A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard. An Unfunded Mandate is a requirement imposed that does not provide a means for compensating the government for added costs that may be required to perform the task demanded.

**Modified Accrual Basis of Accounting** - A basis of accounting used by Governmental fund types under which revenues are recorded when collectable within the current period or soon thereafter to be used to pay liabilities of the current period, and, expenditures are recognized when the related liability is incurred.

**Obligations** - Amounts which a government may be legally required to meet out of its resources. They include not only liabilities, but also encumbrances not yet paid.

**Operating Budget** - The portion of the budget that pertains to daily operations that provides the basic government services.

**Operating Expenses** - Expenses that are ordinary, recurring in nature and directly related to providing basic government services.

**Operating Revenue** - Revenue received for ongoing operations (e.g. taxes, fees), that are used to pay day-to-day operating expenses.

**Per Capita** - A measurement of the proportion of some statistic that is derived by dividing the statistic by the current population. The Village receives certain revenues from the State of Illinois on a per capita basis (e.g. income, Motor Fuel, and Use Taxes).

**Personal Services** - One of the major categories of operating expenses, Personnel Services include salaries, wages, payroll taxes, insurance and other fringe benefits.

**Performance Indicators** - Specific quantitative and qualitative measures of work performed as an objective of the department.

**Police Pension Employees Retirement System (PPERS)** - The PPERS is the retirement system for all of the Village's sworn police employees. PPERS functions for the benefit of these employees and is governed by state statutes and administered by a five-member pension board.

**Prior Year Encumbrances** - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable as an appropriation and are reserved. They cease to be encumbrances when the obligates are paid or otherwise terminated.

**Property Tax Levy** - The amount of money a local government requests to receive from a tax against real property. See also Levy.

**Property Taxes** - Operating revenues received as a result of property taxes levied on real property.

**Proprietary Funds** - A proprietary fund is used in government accounting for activities that involve business-like interactions, either within the government or outside of it. See also Enterprise Fund.

**Purchase Order** - A document stating or confirming an offer to buy goods and/or services, which upon acceptance by a vendor becomes a contract. Its main function is to enhance and control the buying practices of the Village.

**Reserve Fund Balance** - Portions of fund balance that are either legally restricted to a specific future use or not available for appropriation or expenditure.

**Retained Earnings** - The term Retained Earnings generally relates to "for profit" accounting indicating the cumulative net earnings or profit not otherwise paid out or restricted. It is the equivalent of "Fund Balance" in governmental accounting.

**Revenues** - Amounts received by a government from a given source such as taxes, fees, fines, et cetera.

**Revised Budget** - The formally adopted budget that is subsequently adjusted by the Village Board.

**Sales Tax** - A tax imposed on the sales of goods, commodities, and certain services.

**Special Revenue Funds** - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent individualized benefits such as special assessments.

**Tax Levy** - The total amount to be raised by general property taxes for operating and debt service purposes specified in the Tax Levy Ordinance. See also Levy.

**Taxes** - Charges levied by a government for the purpose of financing services performed for the common benefit of the people. See also Levy.

**Tax Increment Financing (TIF)** - A public financing method that is used to assist redevelopment, infrastructure, and other community improvement projects within an established area. The creation of a TIF district and how TIF funds can be expended are established by Illinois statutes. The tax increment is the difference in taxes produced for a property or area when a TIF district is established and the amount produced after redevelopment or improvements have occurred. TIF revenues received are accounted for in a special revenue fund and used to pay qualified project costs within the district including debt service.

**Trial Balance** - A list of that includes the account number, account description and debit or credit balances, reflected in separate columns.

**User Charges** - A charge assessed for a particular service.

**Water & Sewer Fund** - A fund established to account for operations of water and sewer system. It is operated in a manner similar to private business enterprises where the intent is cost recovery. See also Proprietary and Enterprise Funds.