



Annual Budget Fiscal Year 2023

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Budget Overview - Budget at a Glance

		Beginning Balance	Budgeted Revenues	Budgeted Expenses	Ending Balance
General Fund					
01	General Fund	36,641,616	70,152,659	67,948,479	38,845,796
		<u>36,641,616</u>	<u>70,152,659</u>	<u>67,948,479</u>	<u>38,845,796</u>
Special Revenue Funds					
05	Motor Fuel Tax	5,178,331	2,975,825	3,642,442	4,511,714
06	Local Road Improvements	1,082,302	451,000	593,000	940,302
08	Odyssey Street Maintenance	477,205	75,880	42,750	510,335
09	Customs Seizures	20,176	40	0	20,216
10	Drug Enforcement	100,229	250	3,300	97,179
11	Enhanced 9-1-1 Service	2,318,476	985,326	1,062,945	2,240,857
12	Hotel Accomodations Tax	3,865,937	1,810,000	1,818,200	3,857,737
14	Fire Alarm	2,890,139	400,320	457,180	2,833,279
36	Foreign Fire Insurance Tax Fund	258,944	81,050	339,500	494
65	Stormwater Management Fund	2,496,579	605,700	1,810,430	1,291,849
		<u>18,688,318</u>	<u>7,385,391</u>	<u>9,769,747</u>	<u>16,303,962</u>
Capital Projects Funds					
16	Legacy TIF District (#5)	1,864,676	1,102,500	2,654,500	312,676
17	OPA TIF District (#1)	345,839	500	1,000	345,339
18	Main Street North TIF District (#2)	3,732,734	590,000	1,175,500	3,147,234
19	Main Street South TIF District (#3)	308,178	500	1,000	307,678
20	State Campus TIF District (#4)	1,240,635	2,012,000	2,817,500	435,135
27	New Bremen TIF District (#6)	2,313,602	204,000	2,496,375	21,227
28	159th & Harlem TIF District (#7)	1,212,611	773,000	477,500	1,508,111
30	Capital Improvement Fund	41,784,971	2,636,047	38,181,090	6,239,928
33	Surtax Capital Projects Fund	7,972,913	3,081,800	7,312,126	3,742,587
34	Municipal Real Estate Fund	136,587	250	0	136,837
		<u>60,912,746</u>	<u>10,400,597</u>	<u>55,116,591</u>	<u>16,196,752</u>
Debt Service Funds					
21	SSA #3 Ltd S/Tax Bond	14,562	25	0	14,587
22	SSA #3 R/E Tax	82,115	0	82,115	0
26	SERIES 2021A Bonds & 2021B Ref Bonds	9,740,249	7,200	9,737,249	10,200
31	Bond/Tax Stabilization Fund	3,831,827	9,000	0	3,840,827
41	Hotel Tax Debt Service Reserve	3,261,955	507,800	368,764	3,400,991
50	Special Assessment Fund	681,978	0	0	681,978
		<u>17,612,686</u>	<u>524,025</u>	<u>10,188,128</u>	<u>7,948,583</u>
Enterprise Funds					
60	Water Retail Fund	6,456,406	14,393,250	14,681,958	6,167,698
63	Water Wholesale Fund	410,844	7,851,000	8,141,524	120,320
64	Sewer Fund	1,246,817	4,273,500	5,176,243	344,074
61	Sewer Rehab & Replacement	5,272,708	3,870,000	5,715,500	3,427,208
62	Water/Sewer Construction	6,860,773	1,661,850	1,846,000	6,676,623
70	Commuter Parking M&O	583,497	190,310	220,920	552,887
71	Commuter Parking Imp. & Repl.	3,350,645	14,700	450,000	2,915,345
		<u>24,181,690</u>	<u>32,254,610</u>	<u>36,232,145</u>	<u>20,204,155</u>
Fiduciary Funds					
80	Police Pension (includes investments)	99,248,855	10,729,000	5,435,663	104,542,192
84	Escrow Fund	3,688,208			3,688,209
		<u>102,937,063</u>	<u>10,729,000</u>	<u>5,435,663</u>	<u>108,230,401</u>
Total Village of Tinley Park		<u>260,974,119</u>	<u>131,446,282</u>	<u>184,690,753</u>	<u>207,729,649</u>
Tinley Park Public Library					
07	Library General Fund	6,706,735	6,739,600	6,727,750	6,718,585
37	Library Capital Improvements Fund	9,778,995	107,305	813,700	9,072,600
38	Library Bond Fund	819,948	693,200	686,400	826,748
82	Library Working Cash Fund	627,970	100		628,070
		<u>17,933,648</u>	<u>7,540,205</u>	<u>8,227,850</u>	<u>17,246,003</u>
Total Tinley Park Public Library		<u>17,933,648</u>	<u>7,540,205</u>	<u>8,227,850</u>	<u>17,246,003</u>
Total Municipal Government		<u>278,907,767</u>	<u>138,986,487</u>	<u>192,918,603</u>	<u>224,975,652</u>

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April 8, 2022

Mayor and Board of Trustees; Citizens of the Village of Tinley Park; Fellow Employees:

This budget document has been prepared to provide the Village Board, Staff, and other interested parties a comprehensive overview of the Village's financial operational plan for the fiscal year of May 1, 2022 through April 30, 2023 (FY 2023). The document outlines the process, policies, priorities, and issues involved in the development and management of the budget. In addition to the overview of the budget, the document provides an in-depth look at the Village departments including details to their programs and priorities.

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

COMMUNITY PROFILE

The Village of Tinley Park is located approximately 30 miles southwest of Chicago's Loop. It has a current population of 55,971 according to the 2020 decennial census, reflecting a modest decrease from the 2010 population of 56,703.

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 population stability and modest growth in its property tax base as reflected through the Equalized Assessed Value (EAV) as shown in the table below.

Calendar Year	Population	EAV (000)
2016	57,176	1,368,902
2017	56,668	1,520,930
2018	56,204	1,518,073
2019	55,773	1,514,800
2020	55,971	1,640,784

(Population: US Census Bureau American Community Survey population estimates and decennial census.
Equalized Assessed Value: Cook and Will County Clerk Office of Tax Extension)

A strong measure of the economy is an area's unemployment rate, and as shown in the following table, the unemployment rate has been largely on the decline since 2014 for both the Village and the Chicago Metropolitan Area, however this trend reversed in calendar 2020 due to the impacts of COVID-19 and "The Shutdown" imposed in reaction to the pandemic. It is also worthy of note that the Village unemployment rates have been consistently lower than comparable metropolitan, county, state, and national rates.

Calendar Year	Tinley Park	Chicago Metro	Illinois	US
2016	4.8%	5.8%	5.8%	4.9%
2017	4.2	4.9	5.0	4.4
2018	3.2	4.0	4.3	3.9
2019	3.0	3.8	4.0	3.7
2020	8.8	9.9	9.5	8.1

(US Department of Labor, Bureau of Labor Statistics)

Another economic barometer is construction activity measured by the number of units (commercial, single family and multi—family) constructed and permits issued. The table shows the Village has been experiencing consistent building activity on an annual basis over time.

Calendar Year	Units Constructed	Construction & Other Permits Issued	Estimated Property Value Added
2016	101	1,547	\$29,803,000
2017	119	1,458	60,958,000
2018	91	1,442	37,851,000
2019	100	1,389	44,124,000
2020	106	1,681	61,222,000

BUDGET OVERVIEW

The Village shall allocate financial resources to:

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

The major challenge the Village faces each budget cycle is meeting the above objectives in an environment of constrained revenues and growing expenditures. Sales and other taxes are variable and constitute approximately 30% of total revenues. These (sales and other taxes) revenues are “economically sensitive” and heavily dependent on consumer spending. Should an economic downturn occur, there could be a significant decrease in these operating revenues. An economic downturn, however, would not typically have a corresponding effect on the Village’s expenditures that tend to be less economically sensitive in nature.

Illustrative of the impacts that an economic downturn may create, the Village saw first-hand the impact that the Corona virus (COVID-19) had on all revenue streams as well as others. During fiscal year 2021, the Village lost revenues of approximately \$6 million across all funds, experienced delays in cash flow, reductions in fees and licenses. Due to “The Shutdown,” some revenue streams dried up almost entirely, including amusement tax, video gaming, hotel accommodation tax, and commuter parking revenues. At the beginning of “The Shutdown,” the Village had projected potential revenue impacts of \$12-\$14 million. The Village was proactive in responding to the anticipated decrease in revenues and shortly after adopting the fiscal year 2021 budget, developed a “revised spending plan” which reduced operating and capital expenditures by more than \$20.5 million. With the actual impacts realized at half of the initial projections, we remain thankful that the repercussions of “The Shutdown” were not as severe as anticipated.

COVID-19 has already impacted three Village fiscal years, and with the pandemic far from over, it is expected to continue to affect fiscal year 2023 as well. Projected revenues for the budget were determined following the Village’s long-standing conservative approach. Expenditure

budgets were determined using a conservative approach with regards to operations. The budget continues to focus primarily on providing core services to the residents, and businesses of Tinley Park. The budget includes an aggressive capital replacement and project plan to address needs deferred and postponed due to economic uncertainty in prior years.

USE OF ESTIMATES

Both budgeted revenues and expenditures are estimated based on both historical and anticipated trends including relevant underlying assumptions pertinent to the revenue or expense item.

FINANCIAL POLICIES

In October 2011, the Village Board adopted a comprehensive Fiscal Policies Manual. This document assembled and 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 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 guide future administrations and administrators. 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 revenues and expenses 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 and maintain reserves
- Know your strengths
 - Good location
 - Transportation advantages
 - Strong fiscal management

- Minimize uncertainty
- Establish policy predictability
- Invest in the infrastructure that organization needs 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 except for the following:

- Principal payments on long-term debt are fully expended
- Capital outlays are reflected as expenditures
(However, regarding the Annual Comprehensive Financial Report presentations, items will be reclassified and capitalized, as applicable)
- Insurance premiums are fully expended
- Depreciation is not budgeted

The Village's definition of a balanced budget is one whereby revenues are equal to or greater than the total expenses for the Fund. However, the Village endeavors to be a financially self-sufficient entity whereby revenues fully support expenses on a fund basis. Because of the nature of Special Revenue and Capital funds, monies may frequently be accumulated over several years to be expended at another point in time on a planned project. As such, a "matching" of revenues and expenses may not occur within a fiscal year. The Village's Fiscal Policies exclude these non-operating funds from the balanced budget requirements. The Village's Fiscal Policies require the General Fund, and Enterprise Funds to have a balanced budget.

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 straight-line 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:

- Assets are safeguarded against loss from unauthorized use or disposition
- Transactions are executed in accordance with management's authorization
- Financial records are reliable for preparing financial statements and maintaining accountability for assets
- There is compliance with applicable laws and regulations
- There is effectiveness and efficiency of operations

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

BUDGET PROCESS

Budget Adoption

Many local governments follow a practice of adopting an Appropriation Ordinance which establishes maximum spending limits for the operating year as referenced in the Illinois Compiled Statutes. Best practices suggest that the government would also adopt a separate budget reflecting a spending plan at levels set below the maximums established under the Appropriation Ordinance to avoid the appropriation ceiling. The actions required, and the potential impacts on municipal operations should activity reach the maximum appropriation amounts can be disruptive and are viewed as archaic and inefficient.

To address these concerns, the Village of Tinley Park adopted to follow the Illinois Budget Act by ordinance in 1973, whereby the Village approves only an Annual Budget in lieu of an Appropriation Ordinance and an operating budget. The Budget Officer for purposes of the Act has been designated as the Village Trustee serving as the Finance Committee Chair.

Under the Illinois Budget Act, the Village adopts a budget before the start of the fiscal year it covers. This typically occurs in April each year. The Illinois Budget Act (65 ILCS 5/8-2-9.9) dictates that:

- The Proposed Budget must be made available for public inspection at least 10 days prior to adoption.
- Within 7 days of the Proposed Budget being made available for public inspection, a Public Hearing must be held.
- The Proposed Budget may be revised after the Public Hearing without further inspection, notice, or hearing.

Budget Calendar

The fiscal year budget process generally begins in November where Departments are requested to realistically project their anticipated expenditures through the end of the fiscal year. Simultaneously, while also assisting the Departments, the Finance Department staff begins projecting revenues through the end of the fiscal year. This process is designed to aid in identifying problem areas in the current budget, as well as to provide an indication of funds anticipated to be available to support capital equipment replacements and other non-routine maintenance activities in the ensuing fiscal year(s). Departments are given direction relative to preparation of their budget requests for the upcoming fiscal year no later than December. In January, the departmental budgets are assembled for review and discussion by the Village Manager and Finance Director. Typically, meetings are held with each Department to review their budget requests in February, after which the budget is assembled for preliminary Board review.

The Village Board typically holds a committee meeting (Committee of the Whole) in March to perform their initial review of the draft budget that has been assembled by the Finance Department and Manager's Office. This meeting normally includes presentations by staff representatives of each Department to highlight key activities, initiatives, and provide opportunity for questions regarding the Department's portion of the draft budget. With the guidance provided by the Board from this review, Finance Department staff proceed to complete remaining budget details and put the draft budget into a final form for the required public inspection (posted to the Village's website) and Board approval.

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

Budget Amendment

An amendment to the approved budget would only be considered upon the occurrence of an extraordinary event, or if additional revenues are identified during the year, and such change(s) would have a significant impact on the overall fund budget (e.g., overall operating fund expenditures exceeding revenues). In the event the Village were to encounter a situation where it deemed a budget amendment was essential, the budget could be amended with an ordinance approved by the Board of Trustees. It is worthy of note that the Village has not found cause to amend its annual adopted budget since 1997.

Budget Monitoring

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

REVENUES

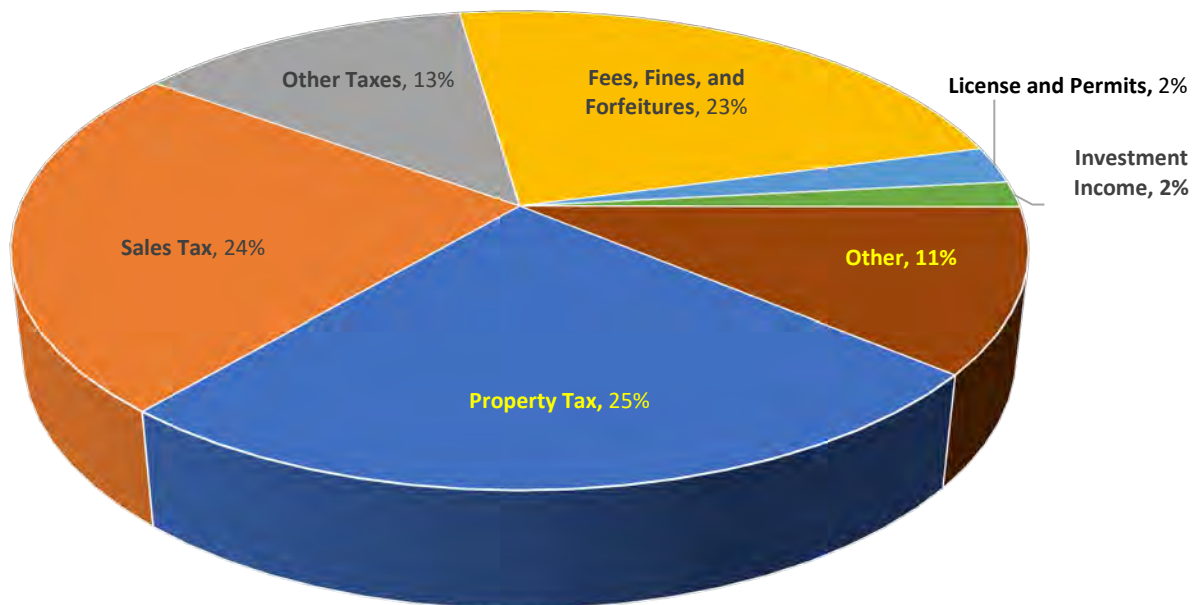
As reflected in the table below, total revenues have remained relatively stable over the past five years. Reflective of the Village's conservative budgetary approach, actual (and estimated) revenues have consistently exceeded the budgeted amounts.

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*	143,862,807	106,212,519	3,7650,288
2023		131,446,282	

*Actual is the estimated revenues for the fiscal year

In fiscal year 2023, budgeted revenues are projected to increase over \$25 million from the prior year budget. Changes to the State's sales tax regulations under the "Leveling the Playing Field for Illinois Retail Act" is a significant factor in both the FY 2022 estimated year end actual total and the proposed FY 2023 budget.

The pie chart below depicting the composition of the FY 2023 projected (budgeted) revenues (excluding transfers), reflects that property, sales, and other taxes encompass 62% of the total revenues budget. Fees also comprise a large portion of the budgeted revenues and are primarily associated with the provision of the Village's water and sewer utility services. The proportional breakdown of revenues has remained fairly consistent over the past five years.



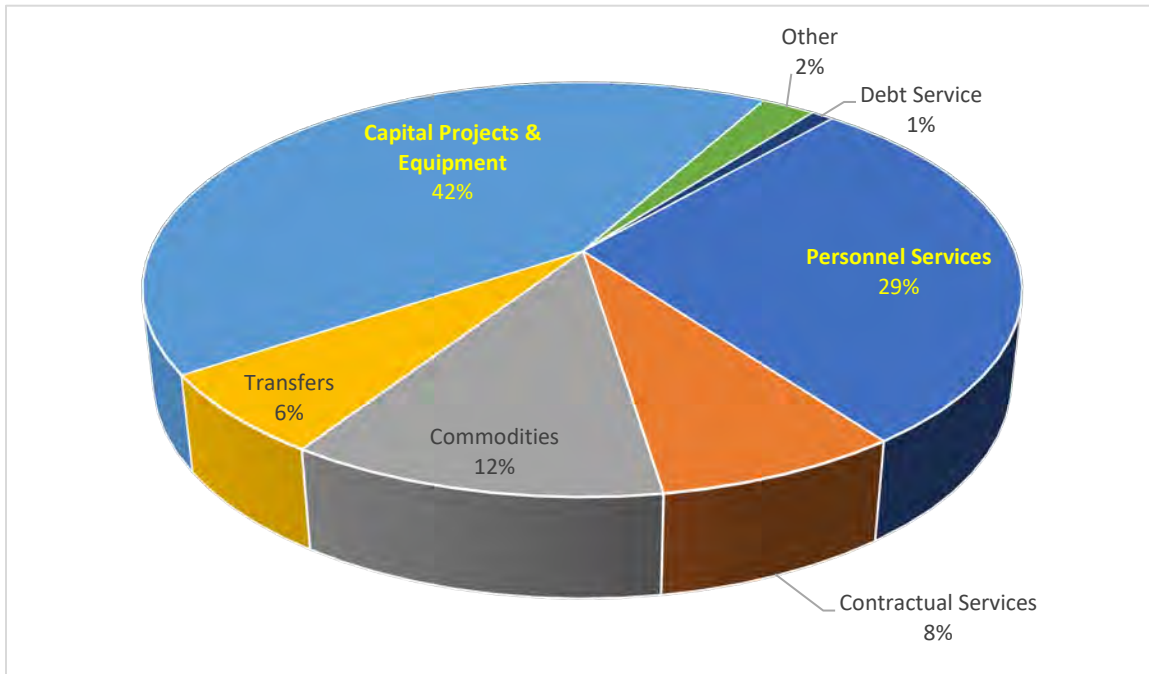
EXPENDITURES

Expenditures in the table presentation below includes not only the day-to-day operations of the Village, such as personnel, contractual services, and commodities, but also capital expenditures and debt service. The Village's conscious decisions to defer some capital projects and equipment replacements to conserve financial resources due to the economic uncertainties created by COVID-19 and "The Shutdown" in fiscal years 2020 through 2022 are clearly reflected in the lower budget and actual figures. The Village's conservative practices utilized in establishing its budgets, as well as ongoing fiscal management is reflected in the favorable variances of actual (or estimated, as applicable) expenditures compared to budget.

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*	119,627,331	139,783,659	20,156,328
2023		185,690,753	

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

The FY 2023 budget contains a large proportion of expenditures for Capital Projects and Equipment (42%), especially when compared to recent fiscal years. As noted earlier, the Village had deferred a number of capital expenditures in recent fiscal years due to economic uncertainties. The Village anticipates returning to higher levels of reinvestment in its buildings, infrastructure, and equipment. Typical of service-based organizations, the Village has a large portion of its operational expenses attributable to Personnel Services (29%) including salaries, wages, payroll taxes and fringe benefits.



PERSONNEL SUMMARY

The anticipated changes in staffing expected during FY2023 are as follows:

Budgeted Staff May 1, 2022	Additions	Reductions	Budgeted Staff FY 2023
564 (restated)	14	28	550

Proposed staff additions include the following:

- Public Safety
 - Police – Clerk Matron (2)
 - Fire – PT Firefighter, per shift
- Public Works
 - Custodian
 - Seasonal I Worker (2)
 - Maintenance Technician
 - Maintenance Worker (2)
- Community Development
 - Associate Planner (mid-year)
- Administrative
 - Village Manager’s Office
 - Management Analyst
 - Intern
 - Finance
 - Purchasing/Contract Administrator

A detailed listing of all staffing positions is included 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 items and activities valued at more than \$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.

The comparison of actual capital expenditures and budgets over the past five fiscal years are reflected in the table 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*	13,409,562	47,446,664	34,037,102
2023		77,549,686	

*Actual is estimated for the fiscal year end

Some of the major projects included in the fiscal year 2023 budget include the following:

- Pavement Management Program \$4,009,000
- 80th Ave Road and Bridge improvements 1,032,000 (FY commitment)
- LED street lighting replacements 985,000
- 175th Street/Ridgeland utility relocations 5,310,000
- Bike Path Extension to TPPD Dog Park 360,000
- Water and Sanitary Sewer infrastructure 15,084,000

A complete list of all the capital projects included in the fiscal year 2023 budget are found in the Capital Improvement Program Section within this document.

DEBT SERVICE

The table below reflects the debt service payments, in aggregate, for the last five fiscal years and the current fiscal year 2023 obligation. These figures are for the Village of Tinley Park alone and excludes debt issues related to the Tinley Park Public Library. As can be seen, debt service has remained relatively stable over time. There are notable decreases in fiscal years 2019 and 2021 due to maturity/retirement of outstanding bond issues.

Fiscal Year	Debt Service Obligation
2018	\$6,295,120
2019	2,877,045
2020	2,912,545
2021	2,101,720
2022	2,087,520
2023	1,666,410

Detail of the fiscal year 2023 debt service obligations by bond issue, and the funding sources identified for paying the debt service are provided in the tables below:

Bond Issue	Principal	Interest	Total
Series 2013	\$625,000	\$93,500	\$718,500
Series 2021 A	105,000	95,908	200,908
Series 2021 B	450,000	297,002	747,002
Fiscal Year Total	\$1,180,000	\$486,410	\$1,666,410

Debt Service Funding Source	Amount
Enterprise Fund (Water & Sewer)	\$878,339
Special Revenue Fund (Hotel Tax)	367,764
Special Revenue Fund (Stormwater)	16,430
Capital Funds (Surtax)	44,003
Capital Funds (TIF)	9,874
General Fund (Property Taxes)	350,000

Following established Fiscal Policies regarding debt, the Village has favored using General Obligation Bonds to finance buildings and other long-life infrastructure and assets. General Obligation Bonds are backed by a schedule of required property tax levies intended to assure that sufficient funds will be available to pay the debt service when due. Because of the security created by the property tax backing, general obligation bonds will typically provide the lowest borrowing costs to a municipality.

Additionally, the Board has actively managed the amount of the required debt service that is to be received from property taxes by identifying alternate funding sources to cover the debt payments when the bonds are issued. The Village annually approves a series of abatement ordinances to supersede the scheduled debt service levies associated with a bond issue where alternate funding has been identified. Through these systematic abatements, the Village of Tinley Park tax levy for debt service has not been more than \$350,000 in any year since 1982 even though the total annual debt service has been as high as \$7 million. Over the forty years of debt management, the systematic tax abatements have saved taxpayers of Tinley Park over \$87 million dollars. Relative to the debt service coming due during fiscal year 2023, the amount to be paid from property taxes will be a mere 21% of the total.

In April 2008, in conjunction with refinancing an existing bond issue, the Village's bond rating was upgraded by Standard & Poor's to "AA+" (considered equivalent to Moody's Aa1). This rating was most recently reaffirmed in November 2021. This rating represents that debt issued by the government carries a very low credit risk. It reflects a strong likelihood the debt will be repaid, and correspondingly the risk of default is very low.

The AA+ rating places the Village among the top five percent (5%) of rated governmental issuers in the Nation (and since 2011, is currently comparable to the Standard & Poor's rating assigned 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. The rating rationale reflects the conservative and responsible fiscal management of the Village government.

As a Home Rule Unit, the Village of Tinley Park has no statutory 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 to use its Home Rule powers sparingly and has only issued debt, when necessary, economically feasible, and fiscally prudent. The ratio of General Obligation Debt as of April 30, 2022, to the 2020 equalized assessed valuation was approximately 1%, well below the 8.625% limit imposed under Illinois State Statutes if the Village were not a Home Rule Unit.

The current debt burden is approximately \$303 dollars per resident of the Village based on total bonded debt outstanding as of April 30, 2022. As discussed earlier, the Village Board has identified alternate funding sources to pay the bulk of the debt service on most outstanding bond issues and correspondingly minimizes the portion to be paid from property taxes. If the alternate funding were considered, the debt per-capita metric would be further reduced. 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 direct financial 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 close of FY 2022, a total of \$16,939,000 in bonds will be outstanding as detailed in the table below, excluding revenue bonds associated with a Special Service Area (Limited Sales Tax Revenue Bonds, Series 1988) and bonds issued for the Tinley Park Public Library (retiring in December 2022):

Bond Issue	Issue Type	Interest Rate	Principal Outstanding
Series 2013	General Obligation	4.00-5.00%	\$1,995,000
Series 2021 A	General Obligation	2.00-5.00%	8,940,000
Series 2021 B	General Obligation Refunding	1.80-2.00%	5,965,000

The debt service schedule for the next five years, excluding the revenue bonds associated with a Special Service Area (Limited Sales Tax Revenue Bonds, Series 1988) and bonds issued for the Tinley Park Public Library (retiring in December 2022) is detailed below:

Fiscal Year	Principal	Interest	Total
2023	\$1,180,000	\$486,410	\$1,666,410
2024	1,215,000	461,150	1,676,150
2025	1,280,000	403,400	1,683,400
2026	1,365,000	342,400	1,707,400
2027	1,420,000	300,100	1,720,100

LONG TERM AND STRATEGIC PLAN

The Village continues to develop and refine its plans and programs relative 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 to maintain the public streets to an established Overall Condition measurement. Similar programs, have, and are being developed for other components of the Village's infrastructure. The Village's established policies to set aside a sizeable portion of annual revenues from the General Fund for capital expenditures and equipment replacements, the established Tax/Bond Stabilization Fund, 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 department's annual goals, which drive the performance measures used to determine the department's ability to meet service level expectations with the resources allocated in the fiscal year. The strategic plan is found elsewhere in this document. Department goals and measures are found within each section throughout the document.

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 where the budget document meets established 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.

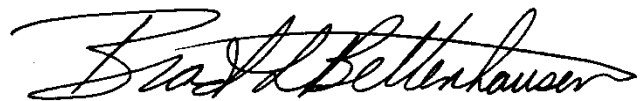
ACKNOWLEDGEMENT

The credit for the preparation of this Annual Budget Report cannot be taken entirely by one individual alone, and we would like to express my appreciation for the contributions of the Finance Department, including, Eileen Scholz, Christopher Frankenfield, Leasha Cooper, Amy Lutchen, Sheryl Maliwat, Malea Stubitsch, Joanna Janik, Mary Joyce, and other members of the Village staff who have assisted in its creation.

In closing, we 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.



Hannah M. Lipman
Assistant Village Manager, and
Interim Finance Director



Brad L. Bettenhausen
Financial and Administrative Assistant



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Tinley Park
Illinois**

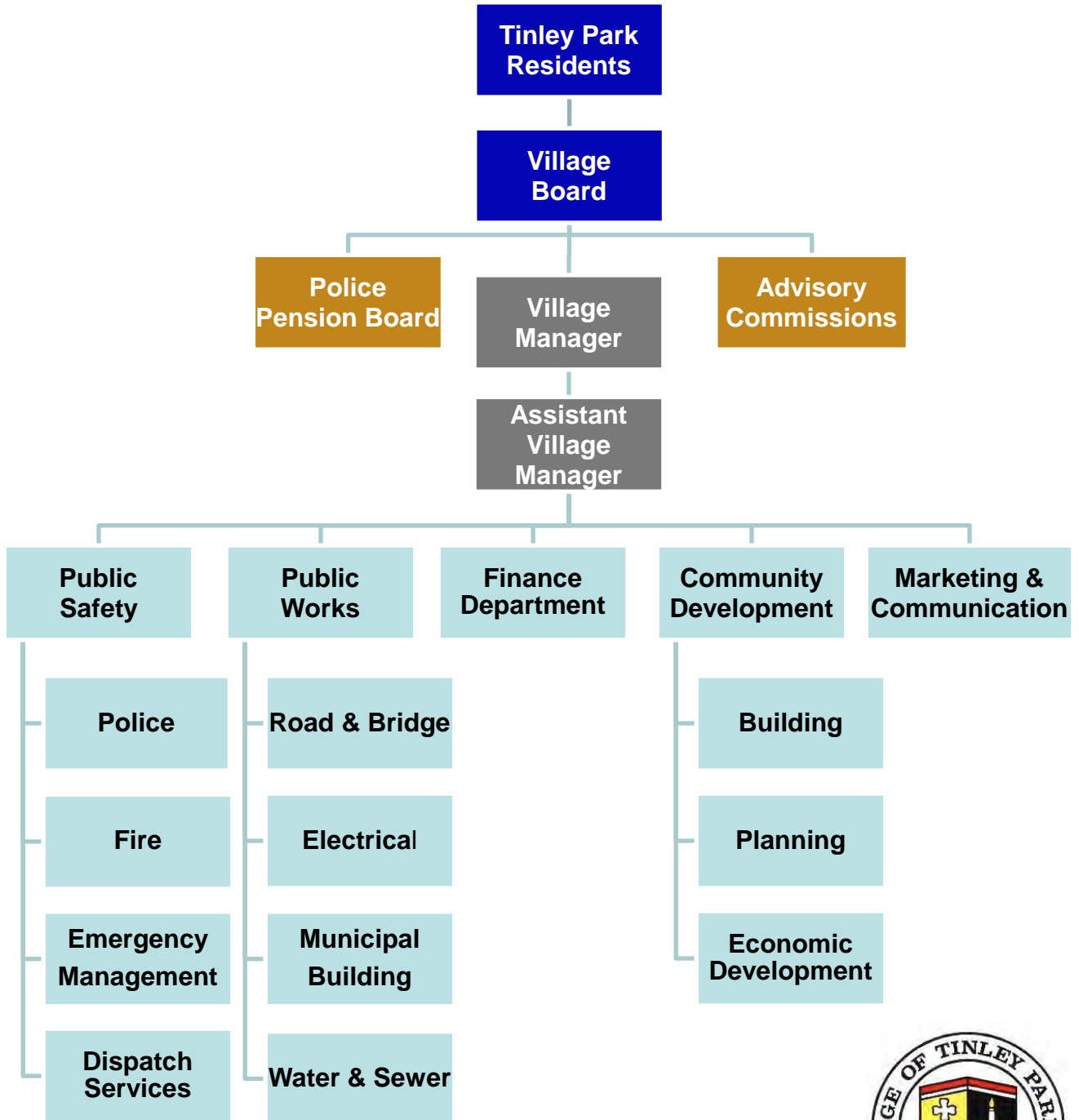
For the Fiscal Year Beginning

May 01, 2021

Christopher P. Morill

Executive Director

Organizational Chart



ORGANIZATION

The Village of Tinley Park is a local municipal government and was incorporated on June 28, 1892. The Village has operated under the trustee-village president form of government whereby a Village President (Mayor), Village Clerk, and six Trustees are elected from the Village at large on staggered/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 regularly meets the first and third Tuesdays of the month. All meetings begin at 6:30pm and are held in the Constitution Council Chambers at the Tinley Park Village Hall, 16250 Oak Park Avenue, Tinley Park, Illinois unless otherwise established for a particular meeting.

Michael W. Glotz, Village President/Mayor (2021)

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

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

Diane M. Galante, Trustee (2019)
Marketing Committee Chair

Dennis P. Mahoney, Trustee (2021)
Public Works Committee Chair

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

Colleen M. Sullivan, Trustee (2021)
Finance Committee Chair

Nancy M. O'Connor, Village Clerk (2022)

Patrick J. Carr, Village Manager (2021)

Hannah M. Lipman, Assistant Village Manager (2021)

Hannah M. Lipman, Interim Finance Director/Treasurer (2021)

Assistant Finance Director/Assistant Treasurer (vacant)

Brad L. Bettenhausen, Financial and Administrative Assistant (2021)

Stephen Klotz
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

Anthony Ardolino
Information Technology Manager

Village of Tinley Park Strategic Plan 2020-2025



Approved March 3, 2020



Prepared for the Village of Tinley Park by Management Partners



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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. Expand community and regional public safety programs.
2. Expand safety service capacity through the acquisition of available grants and other resources.
3. Promote technology and training 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, as needed, 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. Market and develop sites south of I-80.
3. Implement infrastructure improvements for the LaGrange Road corridor to attract development.
4. Redevelop and attract new businesses to the 159th and Harlem Avenue corridor.
5. Continue to develop the downtown in order to further Tinley Park as a vibrant destination.
6. Make progress on the Mental Health Center property.
7. Develop a means of attracting new businesses to other retail corridors.
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. Create a program to welcome and engage new businesses.
3. Develop focused partnerships with major employers in the community.
4. Support job creation by attracting, retaining, and growing a diverse local workforce.
5. Strengthen the business retention program.

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. Implement Harmony Square Programming.

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

Mr. David Niemeyer
Village Manager

Budget in Brief

FY 2023 Budget in Brief

The fiscal year 2023 Village of Tinley Park budget follows long established conservative fiscally and financially sound budgeting practices; revenue projections, with limited exceptions, are 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. Similarly, expenditure budgets are generally established at levels that are potentially higher than may actually be incurred providing a margin for the unexpected. The budget contemplates changes that are known or may occur to certain revenue sources or expenditures.

It does 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 issues. Primary of these revenues is the Local Government Distributive Fund (LGDF), the State's revenue sharing of Income Tax, continues to be at risk of reduction by the General Assembly. The Village continues to oppose any and all attempts to reduce municipal sharing. Should such legislation pass, the finance department will need to revisit the budget toward realigning expenditures with the reduction in revenues.

The budget document is provided in a format that gives the reader the opportunity to review this planning document with both a macro overview as well as more granular detail 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 an individual Fund basis, and where applicable, further detailed by department and departmental subdivisions. This format is the result of a conscious effort to make the document easier to manage and review for external users, while also providing a functional document for internal use.

The budget details are grouped by fund type. The budgetary fund structures are provided in this section. The FY2023 Capital Projects and the 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.

Budgetary Fund Structure

The Village uses fund accounting to record all financial activities so that each fund has 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, or otherwise desired by the government, to be accounted for in another fund. This fund records the day-to-day financial activities that include, administration, public safety (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 ten Special Revenue Funds, each having unique revenue streams (taxes or fees) that are legally or locally restricted for expenditure within the established parameters for that source of revenue and fund.
- Capital Projects Funds accounts for all fixed asset acquisitions and major capital projects not otherwise accounted for in other capital projects or enterprise funds. The Village has ten Capital Project funds.
- Debt Service Funds are used to accumulate funds for the payment of general long-term debt service. These funds may be stipulated by bond indentures. The Village currently has four such 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 two such funds.
 - The Water and Sewer Fund accounts for the operations of the Village's water and sanitary sewer collection utilities where the expenses are wholly supported by the fees charged for the water and sewer services provided. The Water and Sewer Fund is further separated into three operational segments:
 - ✓ Water Retail which accounts for water services to local residents and businesses;
 - ✓ Water Wholesale which accounts for bulk water services to other entities outside of Tinley Park who in turn provide retail services to their customers; and
 - ✓ Sewer which accounts for sanitary sewer collection and transmission services from residents and businesses to the respective water reclamation (sewer treatment) providers including the charges for water reclamation/sewer treatment under bulk service agreements covering the Will County portion of the community.
 - ✓ There are also Water and Sewer Capital Improvement funds established to provide reserves for major infrastructure expansion or replacements.

- The Commuter Parking Fund was created to account for the revenues and expenses associated with the operation and maintenance of the Village's commuter parking lots connected to the Metra rail service. The primary revenues are derived from fees charged for parking. An associated Capital Improvements fund has been established to provide reserves for the long-term maintenance and improvements to the parking facilities.

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 Tinley Park Police Pension Fund.
- Agency Funds are used to account for assets held by the Village as an agent for individuals, private organizations, other governments. The Village has three agency funds.

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

Fund #	Fund Name	Major	Governmental				Proprietary	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					✓			
26	Series 2021A Bonds & 2021B Ref Bonds					✓			
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							✓	
84	Escrow								✓
86	Payroll								✓
90	Investment Pool								✓

Budget Overview - Budget at a Glance

		Beginning Balance	Budgeted Revenues	Budgeted Expenses	Ending Balance
General Fund					
01	General Fund	36,641,616	70,152,659	67,948,479	38,845,796
		<u>36,641,616</u>	<u>70,152,659</u>	<u>67,948,479</u>	<u>38,845,796</u>
Special Revenue Funds					
05	Motor Fuel Tax	5,178,331	2,975,825	3,642,442	4,511,714
06	Local Road Improvements	1,082,302	451,000	593,000	940,302
08	Odyssey Street Maintenance	477,205	75,880	42,750	510,335
09	Customs Seizures	20,176	40	0	20,216
10	Drug Enforcement	100,229	250	3,300	97,179
11	Enhanced 9-1-1 Service	2,318,476	985,326	1,062,945	2,240,857
12	Hotel Accomodations Tax	3,865,937	1,810,000	1,818,200	3,857,737
14	Fire Alarm	2,890,139	400,320	457,180	2,833,279
36	Foreign Fire Insurance Tax Fund	258,944	81,050	339,500	494
65	Stormwater Management Fund	2,496,579	605,700	1,810,430	1,291,849
		<u>18,688,318</u>	<u>7,385,391</u>	<u>9,769,747</u>	<u>16,303,962</u>
Capital Projects Funds					
16	Legacy TIF District (#5)	1,864,676	1,102,500	2,654,500	312,676
17	OPA TIF District (#1)	345,839	500	1,000	345,339
18	Main Street North TIF District (#2)	3,732,734	590,000	1,175,500	3,147,234
19	Main Street South TIF District (#3)	308,178	500	1,000	307,678
20	State Campus TIF District (#4)	1,240,635	2,012,000	2,817,500	435,135
27	New Bremen TIF District (#6)	2,313,602	204,000	2,496,375	21,227
28	159th & Harlem TIF District (#7)	1,212,611	773,000	477,500	1,508,111
30	Capital Improvement Fund	41,784,971	2,636,047	38,181,090	6,239,928
33	Surtax Capital Projects Fund	7,972,913	3,081,800	7,312,126	3,742,587
34	Municipal Real Estate Fund	136,587	250	0	136,837
		<u>60,912,746</u>	<u>10,400,597</u>	<u>55,116,591</u>	<u>16,196,752</u>
Debt Service Funds					
21	SSA #3 Ltd S/Tax Bond	14,562	25	0	14,587
22	SSA #3 R/E Tax	82,115	0	82,115	0
26	SERIES 2021A Bonds & 2021B Ref Bonds	9,740,249	7,200	9,737,249	10,200
31	Bond/Tax Stabilization Fund	3,831,827	9,000	0	3,840,827
41	Hotel Tax Debt Service Reserve	3,261,955	507,800	368,764	3,400,991
50	Special Assessment Fund	681,978	0	0	681,978
		<u>17,612,686</u>	<u>524,025</u>	<u>10,188,128</u>	<u>7,948,583</u>
Enterprise Funds					
60	Water Retail Fund	6,456,406	14,393,250	14,681,958	6,167,698
63	Water Wholesale Fund	410,844	7,851,000	8,141,524	120,320
64	Sewer Fund	1,246,817	4,273,500	5,176,243	344,074
61	Sewer Rehab & Replacement	5,272,708	3,870,000	5,715,500	3,427,208
62	Water/Sewer Construction	6,860,773	1,661,850	1,846,000	6,676,623
70	Commuter Parking M&O	583,497	190,310	220,920	552,887
71	Commuter Parking Imp. & Repl.	3,350,645	14,700	450,000	2,915,345
		<u>24,181,690</u>	<u>32,254,610</u>	<u>36,232,145</u>	<u>20,204,155</u>
Fiduciary Funds					
80	Police Pension (includes investments)	99,248,855	10,729,000	5,435,663	104,542,192
84	Escrow Fund	3,688,208			3,688,209
		<u>102,937,063</u>	<u>10,729,000</u>	<u>5,435,663</u>	<u>108,230,401</u>
Total Village of Tinley Park		<u>260,974,119</u>	<u>131,446,282</u>	<u>184,690,753</u>	<u>207,104,849</u>
Tinley Park Public Library					
07	Library General Fund	6,706,735	6,739,600	6,727,750	6,718,585
37	Library Capital Improvements Fund	9,778,995	107,305	813,700	9,072,600
38	Library Bond Fund	819,948	693,200	686,400	826,748
82	Library Working Cash Fund	627,970	100		628,070
		<u>17,933,648</u>	<u>7,540,205</u>	<u>8,227,850</u>	<u>17,246,003</u>
Total Tinley Park Public Library		<u>17,933,648</u>	<u>7,540,205</u>	<u>8,227,850</u>	<u>17,246,003</u>
Total Municipal Government		<u>278,907,767</u>	<u>138,986,487</u>	<u>192,918,603</u>	<u>224,975,652</u>

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 2023. 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 Fund 33	Hotel Debt Service Fund 41	Stormwater Fund 65	Commuter Parking Fund 70	Total Transfers To (Out)
General Fund									
01	Operating Fund	\$ -	\$ -	\$1,430,000	\$2,265,000	\$ -	\$ -	\$-	\$3,695,000
Special Revenue Funds									
12	Hotel / Motel Tax Fund	888,000	-	-	-	500,000	-	-	1,388,000
Capital Projects Funds									
20	State Campus TIF	-	-	-	100,000	-	-	-	100,000
30	Capital Improvements Fund	-	-	-	-	-	90,000	-	90,000
Enterprise Funds									
60	Water Retail Fund	-	-	693,849	-	-	-	-	693,849
71	Commuter Parking Lots Impr. and Repl. Fd	-	-	-	-	-	-	4,700	24,700
Total Transfer From (In)		\$888,000	\$ -	\$2,123,849	\$2,365,000	\$500,000	\$90,000	\$4,700	

GENERAL FUND

2023 Projected Revenues
Village of Tinley Park

01 GENERAL FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
40100 2000 LEVY - COOK	0	2-	0	0	0	0
40101 2001 LEVY - COOK	0	413-	0	414-	0	0
40102 2002 LEVY - COOK	181-	209-	0	3-	0	0
40103 2003 LEVY - COOK	455-	84-	0	3-	0	0
40104 2004 LEVY - COOK	387-	592-	0	0	0	0
40105 2005 LEVY - COOK	150-	160-	0	9-	0	0
40106 2006 LEVY - COOK	513-	0	0	454	0	0
40107 2007 LEVY - COOK	0	317-	0	116-	0	0
40108 2008 LEVY - COOK	0	49-	0	0	0	0
40109 2009 LEVY - COOK	393	1,349-	0	901-	0	0
40110 2010 LEVY - COOK	22-	909-	0	0	0	0
40111 2011 LEVY - COOK	1,353-	4,939-	0	15-	0	0
40112 2012 LEVY - COOK	1,273-	405-	0	56-	0	0
40113 2013 LEVY - COOK	7,939-	412-	0	225	0	0
40114 2014 LEVY - COOK	27,139-	2,299-	0	500-	0	0
40115 2015 LEVY - COOK	68,109-	6,020-	0	576-	0	0
40116 2016 LEVY - COOK	82,054-	19,509-	0	69,647-	0	0
40117 2017 LEVY - COOK	5,431-	51,990-	0	29,920-	0	0
40118 2018 LEVY - COOK	6,612,351	16,268-	0	16,244-	0	0
40119 2019 LEVY - COOK	7,401,562	6,521,099	0	24,000	0	0
40120 2020 LEVY - COOK	0	6,927,916	6,350,000	7,110,000	0	6,350,000-
40121 2021 LEVY - COOK	0	0	7,650,000	7,030,000	7,840,000	190,000
40122 2022 LEVY - COOK	0	0	0	0	7,430,000	7,430,000
40218 2018 LEVY - WILL	3,738,072	0	0	0	0	0
40219 2019 LEVY - WILL	0	4,351,238	0	0	0	0
40220 2020 LEVY - WILL	0	0	4,240,000	4,225,000	0	4,240,000-
40221 2021 LEVY - WILL	0	0	0	0	4,020,000	4,020,000
40301 2001 LEVY - COOK R/B	0	10-	0	0	0	0
40302 2002 LEVY - COOK R/B	4-	6-	0	9-	0	0

2023 Projected Revenues
Village of Tinley Park

01 GENERAL FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
40303 2003 LEVY - COOK R/B	10-	6-	0	0	0	0
40304 2004 LEVY - COOK R&B	8-	7-	0	0	0	0
40305 2005 LEVY - COOK R&B	3-	3-	0	0	0	0
40306 2006 LEVY - COOK R&B	8-	0	0	7	0	0
40307 2007 LEVY - COOK R&B	0	6-	0	1	0	0
40308 2008 LEVY - COOK R&B	0	1-	0	0	0	0
40309 2009 LEVY - COOK R&B	5	20-	0	15-	0	0
40310 2010 LEVY - COOK R/B	1-	13-	0	0	0	0
40311 2011 LEVY - COOK R/B	20-	70-	0	0	0	0
40312 2012 LEVY - COOK R/B	19-	6-	0	1-	0	0
40313 2013 LEVY - COOK R/B	128-	6-	0	2	0	0
40314 2014 LEVY - COOK R/B	476-	36-	0	10-	0	0
40315 2015 LEVY - COOK R/B	1,476-	212-	0	8-	0	0
40316 2016 LEVY - COOK R/B	1,665-	410-	0	198-	0	0
40317 2017 LEVY - COOK R/B	146-	1,223-	0	481-	0	0
40318 2018 LEVY - COOK R/B	129,504	94	0	513-	0	0
40319 2019 LEVY - COOK R/B	140,310	131,181	0	613	0	0
40320 2020 LEVY - COOK R/B	0	132,474	137,000	136,000	0	137,000-
40321 2021 LEVY - COOK R&B	0	0	140,000	135,000	140,000	0
40322 2022 LEVY - COOK R&B	0	0	0	0	140,000	140,000
40418 2018 LEVY - WILL R/B	311,968	0	0	0	0	0
40419 2019 LEVY - WILL R/B	0	318,665	0	0	0	0
40420 2020 LEVY - WILL R&B	0	0	315,000	294,000	300,000	15,000-
40580 POLICE PENSION TAX RECEIPTS	2,780,689	3,712,984	4,420,000	4,215,000	3,750,000	670,000-
41000 SALES TAX - GENERAL	13,881,058	15,299,178	13,800,000	18,200,000	18,600,000	4,800,000
41001 SALES TAX - HOME RULE	5,713,143	6,018,360	5,400,000	7,780,000	8,000,000	2,600,000
41005 SALES TAX-OUT/STATE USE	2,026,667	2,532,375	2,000,000	2,035,000	1,830,000	170,000-
41010 SALES TAX - AUTO RENTALS	364	369	300	300	300	0
41015 ILLINOIS CANNABIS TAX	14,020	55,642	40,000	90,000	112,000	72,000
42010 AMUSEMENT TAX	1,212,729	2,785	0	666,800	1,200,000	1,200,000

2023 Projected Revenues
Village of Tinley Park

01 GENERAL FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
42035 TELECOM TAX & IMF TAX	230,720	189,278	192,000	175,000	174,000	18,000-
43020 BUSINESS LICENSE	119,697	99,883	100,000	120,000	110,000	10,000
43025 CRIME FREE RENTAL LICENSE	47,625	48,967	45,000	45,000	45,000	0
43028 PROPERTY REGISTRATION FEE	76,319	60,432	40,000	50,000	45,000	5,000
43030 LIQUOR LICENSE	147,759	32,119	140,000	294,000	275,000	135,000
43033 VIDEO GAMING LICENSE	181,500	206,250	190,000	145,000	160,000	30,000-
43035 VIDEO GAMING TERMINAL OPERATOR LICEN	0	0	0	175,000	200,000	200,000
43040 CONTRACTOR LICENSE	44,790	54,650	42,000	56,000	50,000	8,000
43050 DOG LICENSE	1,374	1,458	1,000	1,500	1,000	0
43055 POULTRY LICENSE	0	50	0	0	0	0
43060 HANDICAP PARKING FEES	294	189	0	225	0	0
43065 ALARM SYSTEM PERMITS	11,400	9,550	11,500	8,000	7,500	4,000-
43120 CABLE TV FRANCHISE	1,013,641	993,253	980,000	975,000	975,000	5,000-
43125 NATURAL GAS FRANCHISE FEE	51,783	47,808	48,000	48,000	48,000	0
43200 BUILDING PERMITS	462,250	598,897	400,000	550,000	445,000	45,000
43201 OVERSIZE/OVERWEIGHT PERMITS	0	0	0	800	0	0
43202 FIRE PREV PERMIT/APPL	6,000	500	0	2,500	0	0
45100 IL INCOME TAXES	4,266,356	4,512,494	4,000,000	5,284,000	5,141,000	1,141,000
45151 INCOME TAX SURCHARGE II	1,879,360	1,987,785	1,762,000	2,328,000	2,265,000	503,000
45200 IL REPLACEMENT TAXES	85,380	80,502	54,000	138,000	123,000	69,000
45205 IL REPL TAX - BREMEN	0	1,990	2,000	5,088	2,200	200
45210 IL REPL TAX - ORLAND	1,004	1,356	1,200	1,211	1,200	0
45215 IL REPL TAX - FRANKFORT	226	202	200	200	200	0
45220 IL REPL TAX - RICH	0	1,975	0	850	950	950
45230 IL CHARITABLE GAMES TAX	3,614	1,413	1,500	3,368	1,500	0
45235 PULL TABS/JAR GAMES TAX	2,791	3,573	3,000	4,350	3,000	0
45237 VIDEO GAMING	444,011	452,298	600,000	876,000	1,095,000	495,000
45520 POLICE GRANTS	7,732	17,434	7,000	15,582	7,000	0
45530 AMERICAN RESCUE PLAN ACT GRANT (ARPA)	0	0	0	3,113,237	3,113,237	3,113,237
45599 MISCELLANEOUS GRANTS	23,050	729,994	0	0	0	0

2023 Projected Revenues
Village of Tinley Park

01 GENERAL FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
45710 STATE REIMBURSEMENTS	5,748	4,722	5,033	4,745	4,822	211-
45720 STATE REIMB - EMERGENCY MGMT	41,080	30,894	25,000	30,000	30,000	5,000
45730 PACE REIMBURSEMENT	16,451	0	0	0	0	0
45735 LIBRARY ACCOUNTING SERVICES	12,000	12,000	12,000	12,000	12,000	0
45760 RECYCLING REIMBURSEMENT	15,000	15,000	15,000	15,000	15,000	0
48010 COURT FINES	37,571	45,412	50,000	87,000	60,000	10,000
48012 ADMIN ADJUDICATION ORD COURT FINE	40,732	22,072	40,000	22,000	25,000	15,000-
48015 IN-HOUSE COLLECTIONS	34,314	14,724	35,000	24,000	25,000	10,000-
48016 COMPLIANCE FINE	13,770	5,450	10,000	6,000	5,000	5,000-
48017 EMERGENCY RESPONSE/DUI REIMB	24,500	34,500	25,000	25,500	25,000	0
48018 POLICE NON-PARKING FINES	2,125	3,400	2,000	5,000	2,500	500
48019 POLICE COST RECOVERIES	0	17	0	0	0	0
48020 P TICKET FINES	41,609	17,103	40,000	54,000	45,000	5,000
48031 FALSE ALARMS - FIRE	9,075	10,325	10,000	17,000	10,000	0
48032 FALSE ALARMS - POLICE	19,225	10,425	20,000	28,000	20,000	0
48095 NSF FINES/FEES	225	125	0	150	0	0
48310 CODE ENFORCEMENT FINES	51,661	87,672	50,000	40,000	40,000	10,000-
48315 MEMORANDUM OF JUDGEMENT	920	5,126	0	2,000	0	0
51005 BUS FEES - PACE BUS	3,140	5	0	0	0	0
51007 BUS FEES - TP BUS	1,485	1,787	1,800	2,600	2,000	200
51012 ELEVATOR INSPECTION FEES	18,630	10,215	18,000	10,500	10,000	8,000-
51020 CIVIL SERVICE TEST FEES	2,565	0	2,600	0	0	2,600-
51105 WEED CUTTING FEES	0	0	0	5,655	0	0
51210 DOG IMPOUND FEES	3,100	2,096	2,000	2,000	2,000	0
51215 COPIES - POLICE REPORTS	10,666	7,560	10,200	9,000	8,000	2,200-
51220 FINGERPRINTING	2,198	1,453	2,000	1,200	1,500	500-
51317 FIRE TRAINING/PROGRAM FEES	8,677	900	6,500	1,500	2,000	4,500-
51410 PLAN REVIEW FEES	29,765	152,984	55,000	100,000	55,000	0
51415 ZONING VARIANCE FEES	20,110	31,077	10,000	20,000	15,000	5,000
51420 REINSPECTION FEES	2,980	360	3,000	0	0	3,000-

2023 Projected Revenues
Village of Tinley Park

01 GENERAL FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
51422 FILING/RECORDING FEES	1,968	3,021	2,000	1,500	1,500	500-
54010 PAMPHLET/MAP/BOOK SALES	277	130	200	75	0	200-
54015 TINLEY PROMO ITEMS	15	733	0	7,500	0	0
54025 SUPOENA FEES	413	309	0	300	0	0
54040 COMMUNITY CENTER ACTIVITIES	5,701	0	5,000	2,000	2,000	3,000-
54110 REBILLABLES	44,176	1,143,760	50,000	820,000	50,000	0
54115 INSURANCE REIMBURSEMENT	16,692	173,839	10,000	300,000	40,000	30,000
54125 PHOTOCOPY REIMBURSEMENT	8	26	0	20	0	0
54129 SPECIAL EVENT REIMBURSEMENT	6,240	2,221	7,000	10,100	7,000	0
54130 POSTAGE/SHIPPING REIMB	240	267	0	50	0	0
54131 POLICE SECURITY REIMB	452,999	106,291	120,300	300,000	630,000	509,700
54140 GAS TAX REFUNDS	11,134	10,850	11,000	10,850	11,000	0
54145 PROPERTY DAMAGE	13,386	5,808	15,000	36,100	35,000	20,000
54150 GAS CONSUMPTION REIMB	57,247	37,261	55,000	65,000	55,000	0
54155 EXPENSE ADVANCE REFUNDS	6	5	0	0	0	0
54160 SPECIAL EVENTS REIMB/SPONSORSHIPS	68,817	18,350	60,000	65,000	55,000	5,000-
54190 MDSE RETURN/REFUND & O/P	9,018	4,299	0	2,500	0	0
54195 MISCELLANEOUS REIMBURSE	711	67,311	600	3,000	600	0
54200 DONATIONS	2,050	200	6,000	500	1,000	5,000-
54310 LAND LEASE/RENTAL INCOME	165,734	177,422	179,159	146,700	146,600	32,559-
54315 LICENSING REVENUE-TRAIN STATIONS	25,668	1,409	37,300	7,000	32,400	4,900-
54350 OVERPAYMENT REFUNDS	0	9,154	0	4,000	0	0
54990 CASH OVER/SHORT	5-	92	0	0	0	0
54999 MISCELLANEOUS REVENUE	30,056	30,144	9,000	110,000	20,000	11,000
65700 INTEREST - I/P	474,716	249,802	240,000	128,000	110,000	130,000-
65811 INTEREST - R/E TAX COOK	2,537	245	500	100	100	400-
65812 INTEREST - R/E TAX WILL	2,482	22	500	114	50	450-
65820 INTEREST - SALES TAX	12,011	2,521	12,000	1,700	1,500	10,500-
65899 INTEREST - MISCELLANEOUS	55	478	0	50	0	0
69012 TRANSFER FROM HOTEL/MOTEL	807,690	558,947	600,000	900,000	888,000	288,000

2023 Projected Revenues
Village of Tinley Park

01 GENERAL FUND

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69028 TRANSFER FROM 159TH & HARLEM TIF	0	18,440	0	0	0	0
69073 TRANSFER FROM TRAIN STATION O&M FUND	5,658	0	0	0	0	0
Total GENERAL FUND	55,559,563	59,181,460	54,983,392	69,685,683	70,152,659	15,169,267
Grand Total	55,559,563	59,181,460	54,983,392	69,685,683	70,152,659	15,169,267

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
1 General Fund									
Opening Cash Balance			26,915,889	26,915,889			36,641,616		
Revenue	56,360,283	56,727,989	54,983,392	69,685,683	26.7%	14,702,291	70,152,659	27.6%	15,169,267
11 Mayor/Trustees	234,541	179,425	297,026	253,600	-14.6%	43,426	349,060	17.5%	52,034
12 Manager	904,195	911,209	1,041,506	1,053,300	1.1%	(11,794)	1,237,968	18.9%	196,462
13 Clerk	420,479	369,193	447,346	326,431	-27.0%	120,915	303,697	-32.1%	(143,649)
14 General Overhead	1,734,749	1,966,056	2,585,285	2,917,400	12.9%	(332,115)	3,702,611	43.2%	1,117,326
15 Finance	1,307,515	1,264,803	1,791,735	1,422,217	-20.6%	369,518	2,122,248	18.5%	330,513
16 Information Technology	790,888	729,085	1,353,682	1,143,773	-15.5%	209,909	1,712,289	26.5%	358,607
17 Police	15,297,811	14,687,467	17,038,890	19,926,923	17.0%	(2,888,033)	18,605,221	9.2%	1,566,331
19 Fire Supression	4,358,146	4,135,762	4,700,167	4,439,971	-5.5%	260,196	5,305,499	12.9%	605,332
20 Fire Prevention	961,192	845,367	1,071,345	1,090,450	1.8%	(19,105)	1,419,881	32.5%	348,536
21 Emergency Management	774,683	1,867,478	816,886	1,170,416	43.3%	(353,530)	1,725,109	111.2%	908,223
21 EMA Telecommunications	1,817,832	1,772,086	2,271,637	1,856,292	-18.3%	415,345	2,053,851	-9.6%	(217,786)
26 023 Streets	5,200,843	5,451,375	6,564,348	6,281,318	-4.3%	283,030	7,545,915	15.0%	981,567
26 024 Electrical	903,581	916,932	970,673	1,067,063	9.9%	(96,390)	1,068,833	10.1%	98,160
26 025 Municipal Buildings	1,323,515	1,318,204	1,693,415	1,708,735	0.9%	(15,320)	1,938,205	14.5%	244,790
33 Community Development	1,957,919	1,929,271	2,229,566	1,932,537	-13.3%	297,029	2,323,569	4.2%	94,003
35 Marketing/Communications	885,203	576,296	912,745	1,107,795	21.4%	(195,050)	1,761,020	92.9%	848,275
<u>Bus Services</u>									
42 Village Bus	43,189	72,231	117,990	109,330	-7.3%	8,660	145,580	23.4%	27,590
53 PACE Bus	86,002	0	0	0		0	0		0
<u>Commissions</u>									
41 040 Civil Service	41,391	26,954	46,720	35,600	-23.8%	11,120	39,920	-14.6%	(6,800)
41 044 Environmental	2,287	2,855	7,250	6,450	-11.0%	800	9,150	26.2%	1,900
41 045 ECC	2,278	6,782	14,800	2,700	-81.8%	12,100	16,300	10.1%	1,500
41 046 Community Resources	10,728	7,138	17,710	10,880	-38.6%	6,830	14,710	-16.9%	(3,000)
41 047 ZBA	742	229	1,715	120	-93.0%	1,595	1,065	-37.9%	(650)
41 048 Plan Commission	2,093	1,321	7,218	2,500	-65.4%	4,718	8,018	11.1%	800
41 050 Veterans	23,696	3,430	24,935	9,560	-61.7%	15,375	24,935	0.0%	0
41 054 Historic Preservation	5,050	5,035	9,645	5,050	-47.6%	4,595	9,645	0.0%	0
41 056 Senior Services	38,747	1,549	52,850	24,400	-53.8%	28,450	54,800	3.7%	1,950
41 057 Sister Cities	4,927	2,211	5,380	4,200	-21.9%	1,180	8,380	55.8%	3,000
58 Main Street Commission	0	0	0			0			0
Other									
96 Transfers	14,333,932	14,987,111	7,222,000	10,911,312	51.1%	(3,689,312)	13,261,000	83.6%	6,039,000
97 Economic Incentives	1,559,579	1,416,373	894,448	1,039,633	16.2%	(145,185)	980,000	9.6%	85,552
98 Contingency	5,596	6,395	250,000	100,000	-60.0%	150,000	200,000	-20.0%	(50,000)
Estimated Funds Available	55,033,329	55,459,623	54,458,913	59,959,956	10.1%	(5,501,043)	67,948,479	24.8%	13,489,566
For Capital Expenditures and Transfers			524,479	9,725,727		9,201,248	2,204,180		1,679,701
Ending Cash Balance			27,440,368	36,641,616		9,201,248	38,845,796		

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

Performance Measures

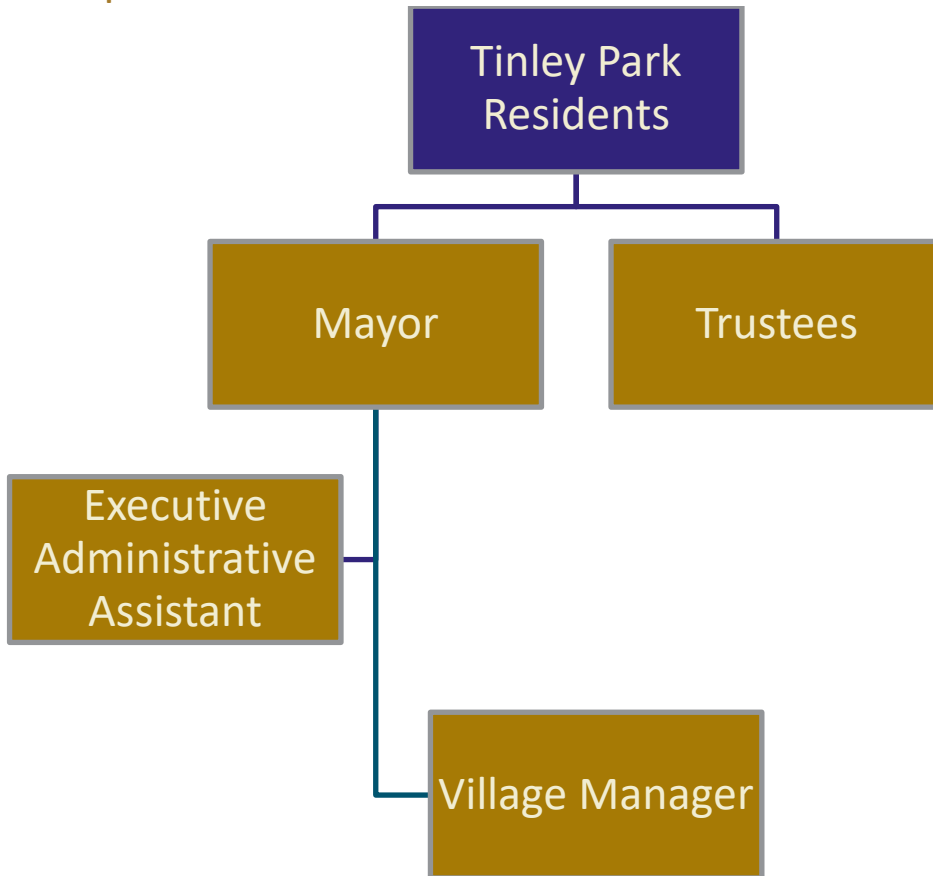
Maintain Partnerships with Intergovernmental agencies

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	2021 Actual	2022 Est. Actual	2023 Budget
2	2	4	4
100%	100%	100%	100%
5	3	5	5

FY 2023 Department Structure



FY2023 Proposed Budget

Village of Tinley Park

01 11 000		GENERAL FUND MAYOR & TRUSTEES ***					
Account Number		2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	Budget Change FY23-FY22
70000 *****							
71110	SALARIES	159,716	110,000	182,000	140,000	213,000	31,000
71127	PART TIME - NON-PENSIONABLE	324	0	0	0	0	0
72120	TELEPHONE COMMUNICATIONS	3,792	3,372	4,860	4,000	4,900	40
72127	MOBILE DATA COMMUNICATIONS	2,717	2,593	3,206	2,800	3,360	154
72130	TRAVEL EXPENSE	60	8	250	0	250	0
72170	MEETINGS & CONFERENCES	75	0	0	200	5,000	5,000
72220	RECEPTION & MEALS	3,177	103	1,000	1,000	10,000	9,000
72310	PRINTING	1,571	0	2,000	500	2,000	0
72430	EMPLOYEE HEALTH & LIFE	857	761	29,200	29,200	48,970	19,770
72446	EMPLOYMENT COSTS	389	0	500	500	0	500-
72480	FICA	12,244	8,415	13,975	10,000	17,000	3,025
72485	IMRF	6,054	0	9,750	9,750	14,000	4,250
72655	SOFTWARE LICENSING & SUPPORT	4,542	4,487	5,985	5,900	1,100	4,885-
72720	DUES & SUBSCRIPTIONS	7,297	7,436	6,300	6,300	7,480	1,180
72790	OTHER CONTRACTUAL SVCS	30,670	42,000	37,000	42,000	21,000	16,000-
73110	OFFICE SUPPLIES	1,056	250	1,000	1,000	1,000	0
73610	UNIFORMS	0	0	0	450	0	0
Total *****		234,541	179,425	297,026	253,600	349,060	52,034
Total ***		234,541	179,425	297,026	253,600	349,060	52,034
Total MAYOR & TRUSTEES		234,541	179,425	297,026	253,600	349,060	52,034

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's Office, who in turn reports and makes recommendation to the Village Board. Human Resources and Risk Management also fall under the Village Manager's Office, and its staff oversees all phases of human resource management.

Department Goals

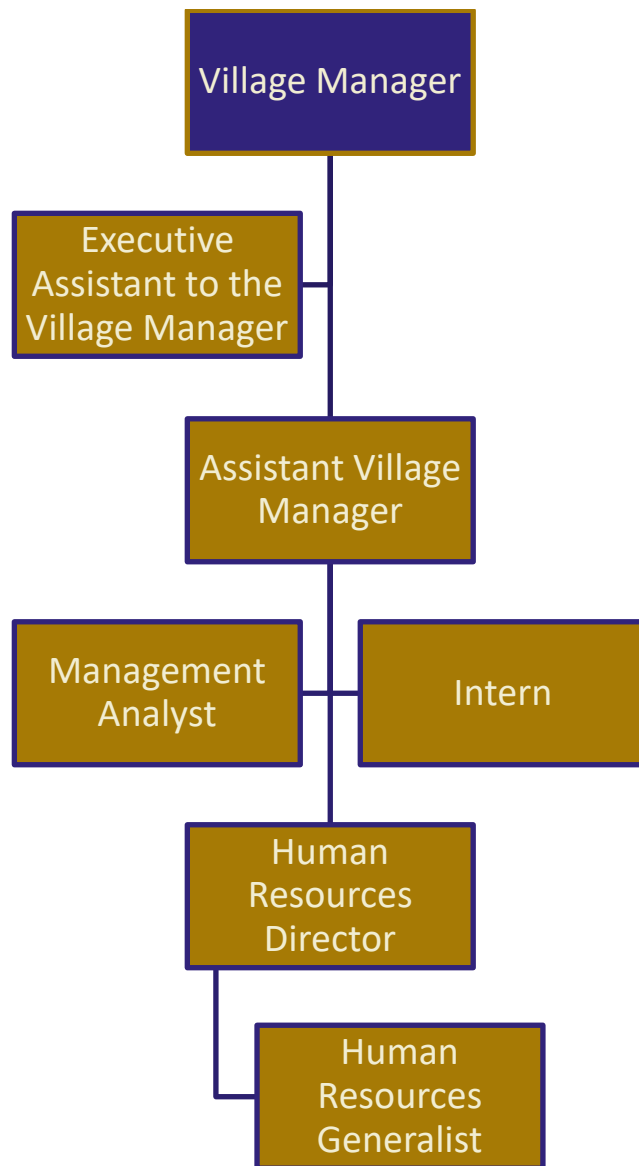
1. Provide effective and cost-efficient operation of day-to-day activities of the Village.
Strategic Plan Goal A, B, C, D & E
2. Oversee the implementation of the Strategic Plan to enhance Village functions and quality of life for all residents.
Strategic Plan Goal A, B, C, D & E
3. Continue to enhance 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

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	2021 Actual	2022 Est. Actual	2023 Budget
36	N/A	N/A	36
100%	99%	99%	100%



FY2023 Proposed Budget

Village of Tinley Park

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GENERAL FUND
VILLAGE MANAGER

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	606,398	614,407	674,400	660,000	671,203	3,197-
71125 PART TIME HELP - PENSIONABLE	0	0	0	3,500	50,000	50,000
71127 PART TIME HELP - NON-PENSIONABLE	519	3,949	0	6,400	19,000	19,000
72120 TELEPHONE COMMUNICATIONS	1,534	4,901	6,250	6,000	5,500	750-
72127 MOBILE DATA COMMUNICATIONS	1,314	1,368	1,296	1,200	1,350	54
72130 TRAVEL EXPENSE	315	41	1,000	300	1,000	0
72140 TRAINING	345	1,129	5,000	5,000	8,300	3,300
72170 MEETINGS & CONFERENCES	5,082	855	1,000	600	5,000	4,000
72220 RECEPTION & MEALS	2,156	663	1,000	1,000	13,500	12,500
72430 EMPLOYEE HEALTH & LIFE	70,676	80,578	115,000	114,000	145,040	30,040
72435 POST EMPLOYMENT BENEFITS	1,305	2,111	1,620	1,600	0	1,620-
72446 EMPLOYMENT COSTS	0	2,735	1,500	1,500	0	1,500-
72447 EMPLOYEE ASST PROG SSMMA	12,746	12,690	13,200	13,000	13,200	0
72449 EMPLOYEE BENEFITS ADMINISTRATIVE FEES	2,576	2,518	3,000	2,500	10,000	7,000
72480 FICA	42,213	42,310	51,600	48,000	57,243	5,643
72485 IMRF	75,925	83,110	91,050	90,000	97,757	6,707
72540 R & M MOTOR VEHICLES	1,449	646	2,000	3,000	2,000	0
72565 R&M - COMPUTER EQUIPMENT	17	0	500	0	500	0
72655 SOFTWARE LICENSING & SUPPORT	9,370	8,891	21,505	22,000	21,100	405-
72720 DUES & SUBSCRIPTIONS	38,231	41,585	42,185	42,000	40,475	1,710-
72790 OTHER CONTRACTUAL SERVICES	26,890	2,523	0	25,000	10,000	10,000
72974 EMPLOYEE RECOGNITIONS	0	0	2,000	2,000	10,000	8,000
73110 OFFICE SUPPLIES	1,302	1,545	2,000	1,200	1,500	500-
73530 GASOLINE	3,832	2,628	4,000	3,500	4,000	0

FY2023 Proposed Budget

Village of Tinley Park

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GENERAL FUND
VILLAGE MANAGER

<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
73870	OTHER OPERATING SUPPLIES	0	26	400	0	50,300	49,900
Total	*****	904,195	911,209	1,041,506	1,053,300	1,237,968	196,462
Total	***	904,195	911,209	1,041,506	1,053,300	1,237,968	196,462
Total	VILLAGE MANAGER	904,195	911,209	1,041,506	1,053,300	1,237,968	196,462

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, Open Meetings Act Officer, 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	2021 Actual	2022 Estimated Actual	2023 Budget
95%	100%	100%	95%
100%	100%	100%	100%
14 days or less	100%	100%	100%

FY 2023 Village Clerk Department Structure



FY2023 Proposed Budget

Village of Tinley Park

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GENERAL FUND
VILLAGE CLERK

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	253,237	232,165	257,000	172,000	171,000	86,000-
71112 OVERTIME	206	209	0	500	1,000	1,000
71125 PART TIME HELP - PENSIONABLE	9,861	0	0	7,350	12,000	12,000
71127 PART TIME HELP - NON-PENSIONABLE	11,555	0	0	0	0	0
72110 POSTAGE	1,546	614	1,500	1,500	2,000	500
72120 TELEPHONE COMMUNICATIONS	838	1,034	1,100	1,100	1,100	0
72127 MOBILE DATA COMMUNICATIONS	756	432	456	456	912	456
72140 TRAINING	0	0	1,000	825	1,000	0
72170 MEETINGS & CONFERENCES	25	0	500	200	500	0
72220 RECEPTION & MEALS	0	15	0	0	0	0
72310 PRINTING	2,063	1,037	2,400	2,000	1,000	1,400-
72330 LEGAL NOTICES & ADVERTISING	234	175	500	350	500	0
72430 EMPLOYEE HEALTH & LIFE	40,261	42,734	50,000	50,000	48,370	1,630-
72435 POST EMPLOYMENT BENEFITS	2,558	2,675	3,120	3,000	0	3,120-
72446 EMPLOYMENT COSTS	1,466	0	500	0	0	500-
72480 FICA	20,550	17,260	19,700	13,200	14,500	5,200-
72485 IMRF	29,662	28,036	35,000	22,000	23,200	11,800-
72565 R&M - COMPUTER EQUIPMENT	751	0	0	0	0	0
72650 CONTRACT SERVICE - TECHNOLOGY	3,847	67	10,400	4,000	10,400	0
72655 SOFTWARE LICENSING & SUPPORT	31,229	36,375	52,055	35,000	3,100	48,955-
72720 DUES & SUBSCRIPTIONS	285	718	615	1,500	1,615	1,000
72756 SERVICE CONTRACTS-COMPUTER EQUIP	0	516	0	0	0	0
72790 OTHER CONTRACTUAL SVCS	0	506	500	450	500	0
72791 CODIFICATION	7,565	3,373	10,000	10,000	10,000	0

FY2023 Proposed Budget

Village of Tinley Park

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GENERAL FUND
VILLAGE CLERK

<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
73110	OFFICE SUPPLIES	1,984	1,252	1,000	1,000	1,000	0
Total	*****	420,479	369,193	447,346	326,431	303,697	143,649-
Total	***	420,479	369,193	447,346	326,431	303,697	143,649-
Total	VILLAGE CLERK	420,479	369,193	447,346	326,431	303,697	143,649-

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, lobbying, and auditing services. There is no permanent staffing in the Overhead Department, and personnel expenses reflect Village-wide benefits for unemployment insurance, post-employment, 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

FY2023 Proposed Budget

Village of Tinley Park

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GENERAL FUND
GENERAL OVERHEAD

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72110 POSTAGE	15,373	8,763	13,400	11,250	12,000	1,400-
72120 TELEPHONE COMMUNICATIONS	4,002	8,839	15,700	10,150	10,200	5,500-
72125 INTERNET COMMUNICATIONS	19,105	17,397	19,000	20,200	20,500	1,500
72220 RECEPTIONS AND MEALS	351	0	0	0	250	250
72310 PRINTING	4,263	4,398	6,350	6,000	3,000	3,350-
72315 BANK CHARGES	11,952	7,531	12,320	14,500	13,860	1,540
72330 LEGAL NOTICES & ADVERTISING	4,749	1,298	7,000	1,700	4,500	2,500-
72355 RECORDING FEES	2,745	4,608	3,500	6,500	4,000	500
72357 PROPERTY TAXES	14,433	0	15,000	40,000	40,000	25,000
72421 LIABILITY INSURANCE	560,722	553,795	645,440	673,000	780,000	134,560
72435 POST EMPLOYMENT BENEFITS	0	0	0	0	642,970	642,970
72436 IMRF ACCELERATED PAYMENTS	0	0	50,000	0	35,000	15,000-
72445 UNEMPLOYMENT COMP	14,882	8,392	40,000	20,000	42,100	2,100
72446 EMPLOYMENT COSTS	500	0	5,000	5,000	47,250	42,250
72448 RECRUITMENT COSTS	0	0	0	0	6,906	6,906
72450 DOT TESTING REQUIREMENTS	0	0	0	0	7,000	7,000
72540 R & M - MOTOR VEHICLES	326	46	750	250	500	250-
72541 INSURANCE DEDUCTIBLE-IRMA	112,975	753-	200,000	24,000	150,000	50,000-
72542 INSURANCE DEDUCTIBLE-IPMG	142,851	446,281	300,000	550,000	350,000	50,000
72543 INSURANCE DEDUCTIBLE-IML	0	0	0	0	20,000	20,000
72720 DUES & SUBSCRIPTIONS	3,943	3,484	4,775	4,400	4,750	25-
72750 SERVICE CONTRACTS	9,353	4,061	5,000	7,300	1,900	3,100-
72790 OTHER CONTRACTUAL SVCS	19,690	23,413	7,100	82,000	87,800	80,700
72840 ENGINEERING (REBILLABLE)	26,011	32,852	20,000	95,000	50,000	30,000

FY2023 Proposed Budget

Village of Tinley Park

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14
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GENERAL FUND
GENERAL OVERHEAD

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72842 APPRAISAL SERVICES	0	0	5,000	2,800	5,600	600
72845 AUDIT SERVICES	18,485	15,609	21,400	20,000	21,525	125
72848 IL S.P. FINGERPRINT FEES	1,836	819	5,350	2,350	3,350	2,000-
72850 LEGAL SERVICES	549,782	698,791	950,000	950,000	950,000	0
72851 ACTUARIAL SERVICES	13,968	13,151	14,000	14,000	14,350	350
72855 LEGAL - LABOR RELATED	70,738	37,594	100,000	70,000	100,000	0
72857 LEGAL - FOIA	0	0	0	85,000	67,000	67,000
72858 LEGAL - PROSECUTIONS	0	0	0	90,000	90,000	90,000
72876 ADMIN CT HEARING OFFICER	14,576	13,309	26,400	14,500	18,000	8,400-
72952 FIREWORKS	15,000	7,500	7,500	7,500	15,000	7,500
72974 EMPLOYEE RECOGNITIONS	5,846	1,000	1,000	1,000	10,000	9,000
72975 VOLUNTEER APPRECIATION	3,500	4,325	1,000	1,000	1,000	0
72985 HEALTH SRVC PROGRAMS	2,053	1,893	4,950	2,500	4,950	0
73110 OFFICE SUPPLIES	5,334	4,951	8,000	9,500	9,000	1,000
73115 CONFECTIONARY SUPPLIES	3,235	3,988	4,850	4,000	4,850	0
73210 ITEMS FOR RESALE	1,236	0	850	0	0	850-
73531 FUEL SUPPLIED (SD 140)	54,406	35,967	60,000	62,000	50,000	10,000-
73532 FUEL SUPPLIED - TP LIB	1,633	284	2,100	1,500	1,750	350-
73533 FUEL SUPPLIED (SD 145)	48	0	550	0	0	550-
73870 OTHER OPERATING SUPPLIES	1,734	1,340	2,000	1,750	1,750	250-
79000 REFUNDS/OP/CRIME FREE HOUSING	250	0	0	250	0	0
79010 REFUNDS - BUSINESS LIC	880	880	0	750	0	0
79015 REFUNDS - BUILD PERMIT	100	175	0	1,750	0	0
79099 REFUNDS - MISCELLANEOUS	1,883	75	0	4,000	0	0

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND							
14 GENERAL OVERHEAD							
000 ***							
<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
Total	*****	1,734,749	1,966,056	2,585,285	2,917,400	3,702,611	1,117,326
Total	***	1,734,749	1,966,056	2,585,285	2,917,400	3,702,611	1,117,326
Total	GENERAL OVERHEAD	1,734,749	1,966,056	2,585,285	2,917,400	3,702,611	1,117,326

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

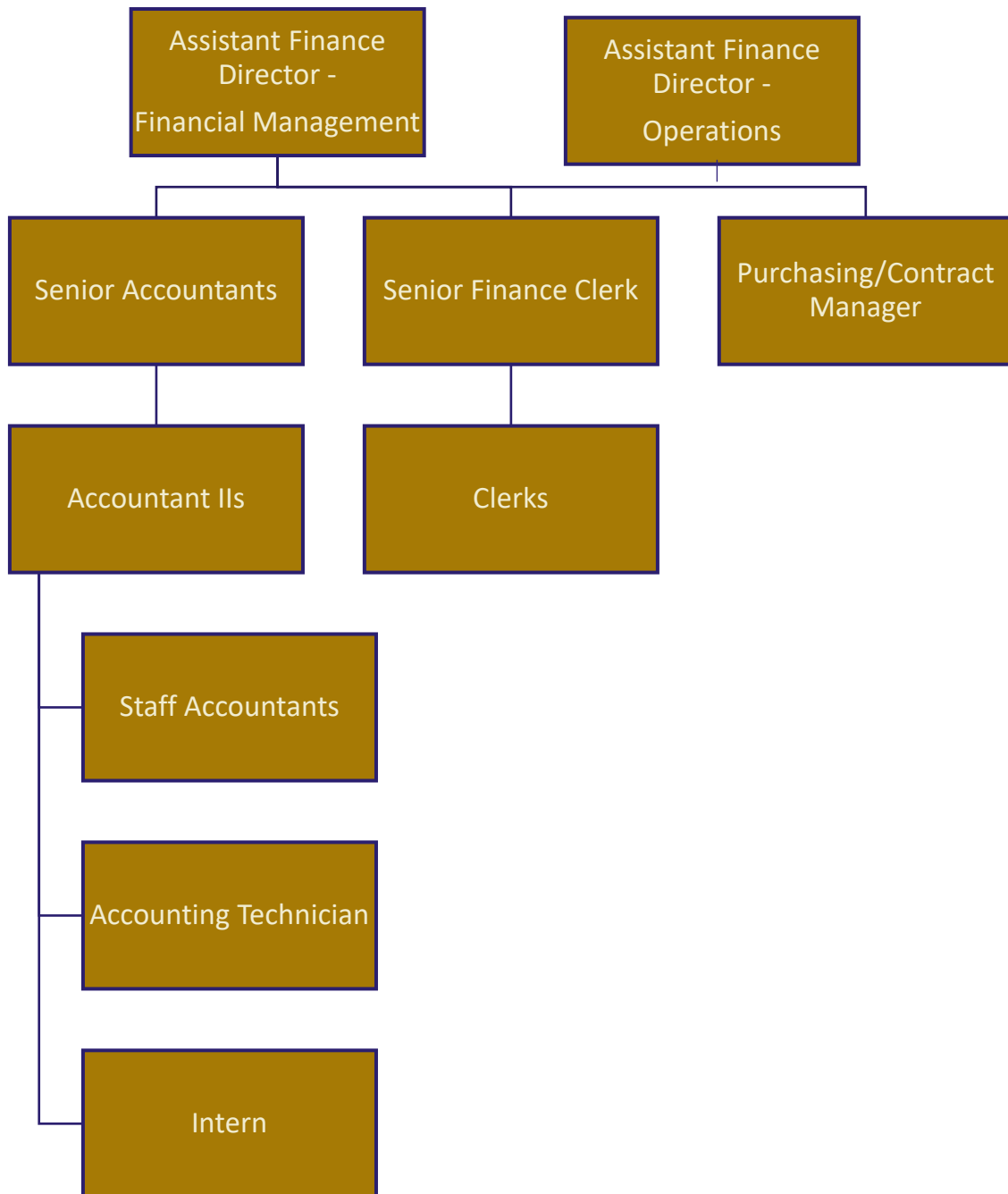
Monthly financial report to Village Board by 15th of following month

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

Prepare financial documents that qualify for GFOA award program

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
12	7	9	12
12	6	6	12
3	1	1	3

FY 2023 Department Structure



FY2023 Proposed Budget

Village of Tinley Park

01 **GENERAL FUND**
15 **FINANCE**
000 *******

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	755,973	749,044	985,000	756,850	1,083,000	98,000
71112 OVERTIME	509	232	0	1,000	1,000	1,000
71125 PART TIME HELP - PENSIONABLE	156,797	139,853	213,000	145,351	182,000	31,000-
71127 PART TIME HELP - NON-PENSIONABLE	7,067	0	10,000	2,500	0	10,000-
72120 TELEPHONE COMMUNICATIONS	862	1,446	1,700	1,200	1,400	300-
72127 MOBILE DATA COMMUNICATIONS	57	301	450	450	475	25
72130 TRAVEL EXPENSES	192	222	0	0	150	150
72140 TRAINING	364	15	1,500	2,125	1,500	0
72150 MEDICAL EXAMS/PHYSICALS	183	0	300	375	400	100
72170 MEETINGS & CONFERENCES	7,926	50	2,000	0	5,600	3,600
72220 RECEPTION & MEALS	700	844	1,750	1,600	500	1,250-
72310 PRINTING	0	0	1,400	1,400	5,250	3,850
72430 EMPLOYEE HEALTH & LIFE	161,399	158,377	242,000	183,060	338,300	96,300
72435 POST EMPLOYMENT BENEFITS	0	114	5,200	5,400	0	5,200-
72446 EMPLOYMENT COSTS	1,518	0	1,500	3,208	0	1,500-
72480 FICA	67,148	64,777	92,500	69,875	98,285	5,785
72485 IMRF	113,363	118,495	161,750	124,925	171,550	9,800
72565 R&M - COMPUTER EQUIPMENT	45	0	0	0	0	0
72655 SOFTWARE LICENSING & SUPPORT	24,823	22,770	27,755	24,945	23,478	4,277-
72720 DUES & SUBSCRIPTIONS	4,660	6,020	6,530	4,803	5,960	570-
72790 OTHER CONTRACTUAL SERV	1,094	0	35,000	90,000	200,000	165,000
73110 OFFICE SUPPLIES	2,488	2,243	2,000	3,000	3,000	1,000
73590 BOOKS, MANUALS, REFERENCE	347	0	400	150	400	0

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
15 FINANCE
000 ***

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
Total *****	1,307,515	1,264,803	1,791,735	1,422,217	2,122,248	330,513
Total ***	1,307,515	1,264,803	1,791,735	1,422,217	2,122,248	330,513
Total FINANCE	1,307,515	1,264,803	1,791,735	1,422,217	2,122,248	330,513

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. The addition of an IT Manager has aided in analyzing existing Village systems and the areas of strengths and weaknesses.

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

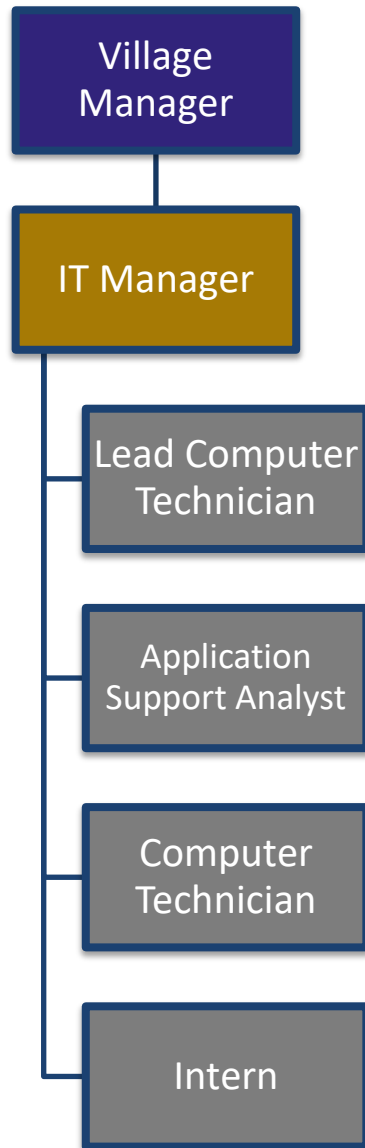
Regularly meet with all department directors to assess operation support and discuss future IT strategic goals

Improve satisfaction score in at least 3 categories in the annual department director IT survey

Create a listing of all current and planned IT projects which includes intended start date, intended finish date, and customer(s) served. Structured communications and forms to address project intake and project closeout.

Benchmark	2021 Actual	2022 Est. Actual	2023 Budget
10	N/A	N/A	10
3	N/A	N/A	3
3	N/A	N/A	3

FY 2023 Department Structure



FY2023 Proposed Budget

Village of Tinley Park

01
16
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GENERAL FUND
INFORMATION TECHNOLOGY

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	283,185	263,568	433,000	332,000	436,000	3,000
71125 PART TIME HELP - PENSIONABLE	0	0	0	0	23,000	23,000
71127 PART TIME - NON-PENSIONABLE	6,189	12,640	17,000	14,000	0	17,000-
72120 TELEPHONE COMMUNICATIONS	6,169	2,985	7,640	7,640	3,300	4,340-
72127 MOBILE DATA COMMUNICATIONS	983	2,192	1,880	2,600	2,700	820
72130 TRAVEL EXPENSES	0	0	500	500	500	0
72140 TRAINING	6,635	4,736	6,500	2,320	2,320	4,180-
72170 MEETINGS & CONFERENCES	0	0	250	250	500	250
72220 RECEPTION & MEALS	0	462	200	200	200	0
72430 EMPLOYEE HEALTH & LIFE	57,301	56,453	106,000	78,180	135,600	29,600
72435 POST EMPLOYMENT BENEFITS	0	4,163	11,000	11,000	0	11,000-
72446 EMPLOYMENT COSTS	1,543	474	1,000	300	0	1,000-
72480 FICA	21,416	20,601	34,425	26,050	35,300	875
72485 IMRF	34,724	35,126	58,500	44,800	58,300	200-
72540 R & M - MOTOR VEHICLES	18	0	200	200	200	0
72565 R&M - COMPUTER EQUIPMENT	6,262	3,798	13,000	13,000	13,000	0
72567 R&M- MOBILE DATA EQUIPMENT	26	0	500	500	0	500-
72650 CONTRACT SERVICE - TECHNOLOGY	57,491	53,114	172,104	120,500	120,000	52,104-
72652 CONTRACT SERVICE - GIS	110,872	73,786	119,435	119,435	126,202	6,767
72655 SOFTWARE LICENSING & SUPPORT	79,128	105,169	196,238	196,238	340,217	143,979
72720 DUES & SUBSCRIPTIONS	300	475	500	500	16,000	15,500
72756 SERVICE CONTRACTS-COMPUTER EQUIP	55,150	75,307	85,360	85,360	103,950	18,590
72790 OTHER CONTRACTUAL SERV	4,946	0	0	0	168,500	168,500
73110 OFFICE SUPPLIES	162	532	500	500	500	0

FY2023 Proposed Budget

Village of Tinley Park

01
16
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GENERAL FUND
INFORMATION TECHNOLOGY

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
73590 BOOKS, MANUALS, REFERENCE	0	0	250	0	0	250-
73870 OTHER OPERATING SUPPLIES	50	100	1,000	1,000	1,000	0
74128 COMPUTER EQUIPMENT	58,338	13,404	86,700	86,700	125,000	38,300
Total *****	790,888	729,085	1,353,682	1,143,773	1,712,289	358,607
Total ***	790,888	729,085	1,353,682	1,143,773	1,712,289	358,607
Total INFORMATION TECHNOLOGY	790,888	729,085	1,353,682	1,143,773	1,712,289	358,607

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
5. Monitor, train, and comply with all mandates set forth by the Police Reform Act of 2020.

Performance Measures

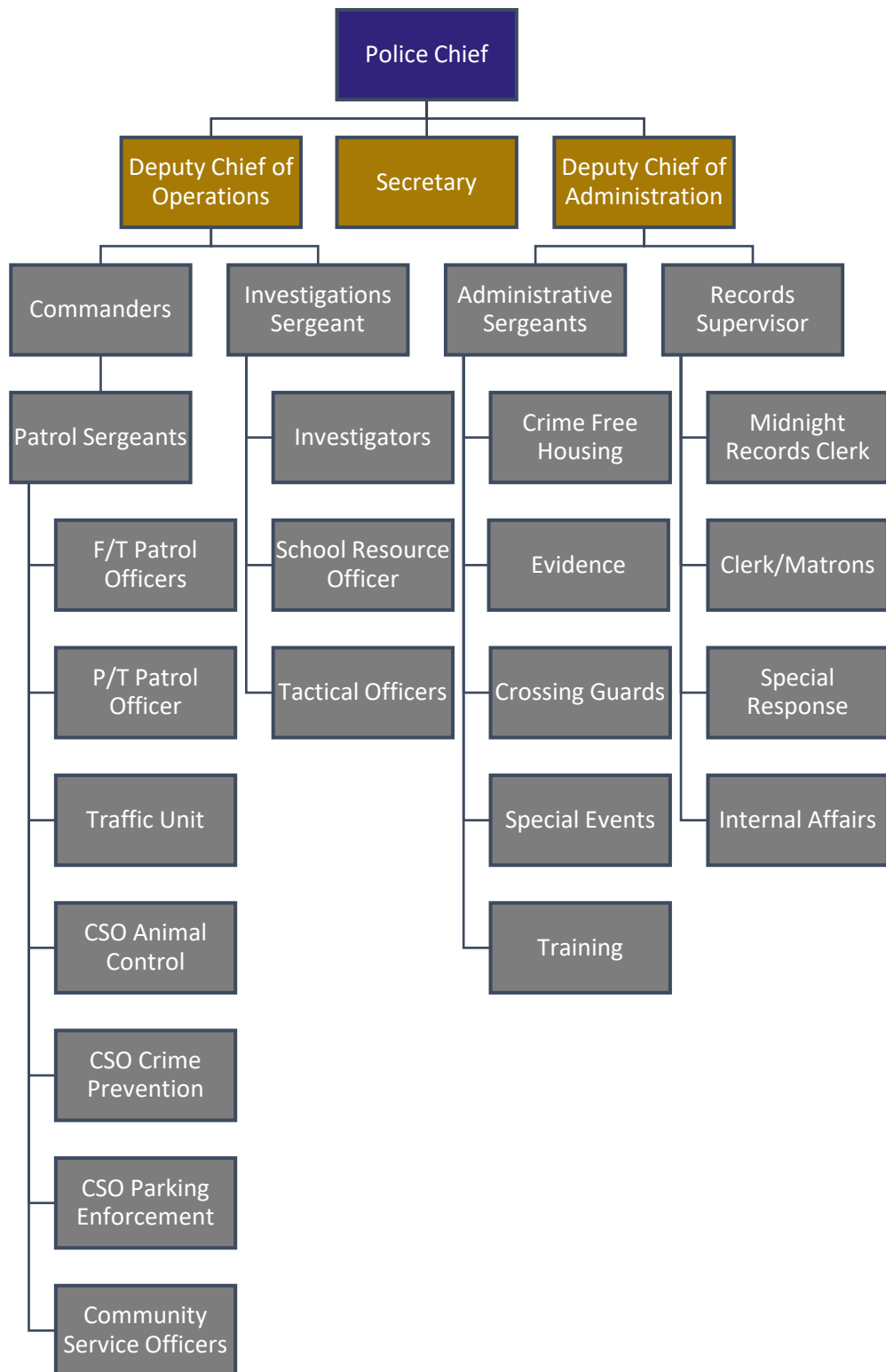
Patrol Officer New Hire Timeline (days)

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

Host special events throughout community and Schools

Benchmark	2021 Actual	2022 Estimated Actual	2023 Budget
30	NA	NA	30
40	10	30	40
12	0	6	12

FY 2023 Police Department Structure



FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
17 POLICE
205 ADMINISTRATION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	1,944,205	1,970,803	2,202,000	2,100,000	2,491,000	289,000
71112 OVERTIME	42,278	22,641	27,000	52,000	45,000	18,000
71121 SALARIES - ADMIN	632,566	628,079	728,000	675,000	772,000	44,000
71125 PART TIME HELP - PENSIONABLE	172,866	225,052	264,000	179,000	269,000	5,000
71127 PART TIME HELP - NON-PENSIONABLE	0	197	1,000	680,000	1,000	0
71130 WAGES - CROSSING GUARDS	164,743	170,133	227,000	190,000	220,000	7,000-
72110 POSTAGE	4,873	4,416	7,500	12,000	12,000	4,500
72120 TELEPHONE COMMUNICATIONS	62,454	76,214	68,700	68,700	68,700	0
72122 WIRELESS FIRE ALARM	660	660	660	660	660	0
72125 PAGERS	822	670	0	0	0	0
72127 MOBILE DATA COMMUNICATIONS	4,640	5,101	5,126	5,126	5,126	0
72130 TRAVEL EXPENSE	777	183	300	50	300	0
72140 TRAINING	21,259	6,088	12,700	12,700	10,700	2,000-
72143 TUITION REIMBURSEMENT	0	0	0	0	3,000	3,000
72170 MEETINGS & CONFERENCES	12,304	540	4,395	4,395	12,000	7,605
72220 RECEPTION & MEALS	2,366	1,144	2,950	2,950	3,500	550
72310 PRINTING	11,764	4,390	10,550	10,000	12,500	1,950
72345 MICROFILM/DIGITAL IMAGING	5,547	2,058	5,500	5,500	5,500	0
72430 EMPLOYEE HEALTH & LIFE	471,733	432,331	608,000	465,000	570,000	38,000-
72435 POST EMPLOYMENT BENEFITS	301,603	328,842	425,000	350,500	0	425,000-
72446 EMPLOYMENT COSTS	3,496	649	5,000	15,000	0	5,000-
72480 FICA/MEDICARE	101,745	103,460	127,500	110,000	92,800	34,700-
72485 IMRF	103,278	115,602	138,000	124,000	156,525	18,525
72517 CABLE SERVICES	564	442	660	780	780	120

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
17 POLICE
205 ADMINISTRATION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72530 R&M-MACHNERY & EQUIPMENT	2,179	1,260	2,100	2,100	2,100	0
72540 R&M-MOTOR VEHICLES	91,999	51,647	75,000	75,000	75,000	0
72550 R&M-RADIOS	3,592	6,080	5,500	13,500	12,000	6,500
72565 R&M - COMPUTER EQUIPMENT	470	366	1,500	1,500	1,500	0
72631 RENT - ANTENNA SITE	4,289	4,886	4,729	4,346	4,965	236
72655 SOFTWARE LICENSING & SUPPORT	80,107	80,887	125,900	125,900	107,800	18,100-
72710 TOWEL & LAUNDRY SERVICE	275	210	0	340	400	400
72720 DUES & SUBSCRIPTIONS	13,816	15,532	19,665	19,665	20,375	710
72750 SERVICE CONTRACTS	103,353	105,023	110,200	110,200	109,100	1,100-
72756 SERVICE CONTRACTS-COMPUTER EQUIP	3,296	3,356	6,000	6,000	6,000	0
72860 VEHICLE LICENSES	3,285	1,963	3,000	5,000	4,000	1,000
72974 EMPLOYEE RECOGNITIONS	1,254	1,957	5,250	4,500	5,250	0
73110 OFFICE SUPPLIES	19,854	13,451	16,000	11,500	12,500	3,500-
73315 CONFECTIONARY SUPPLIES	710	213	1,000	1,000	1,000	0
73410 EXPENDABLE TOOLS	571	220	0	42	0	0
73530 GASOLINE	177,748	149,848	214,200	180,000	214,200	0
73535 OIL	1,807	2,817	4,500	3,000	4,500	0
73560 TIRES & TUBES	13,887	15,356	15,000	20,000	15,000	0
73570 ELECTRICAL SUPPLIES	735	35	500	100	500	0
73590 BOOKS/MANUALS/BROCHURES	820	0	1,290	1,250	1,290	0
73600 POLICE OPERATING EXPENSE	10,249	6,710	7,200	5,000	7,200	0
73610 UNIFORMS	16,456	4,805	9,500	9,500	9,500	0
73875 GRANT EXPENDITURES	180	1,860	300	0	300	0
Total *****	4,617,475	4,568,177	5,499,875	5,662,804	5,366,571	133,304-

FY2023 Proposed Budget

Village of Tinley Park

01	GENERAL FUND						
17	POLICE						
205	ADMINISTRATION						
<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
Total	ADMINISTRATION	4,617,475	4,568,177	5,499,875	5,662,804	5,366,571	133,304-

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
17 POLICE
215 CRIME PREVENTION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	61,935	62,235	68,000	65,000	67,000	1,000-
71112 OVERTIME	8,454	0	9,500	8,000	19,000	9,500
72110 POSTAGE	2,008	0	2,000	900	2,000	0
72140 TRAINING	55	93	680	500	1,070	390
72170 MEETINGS & CONFERENCES	622	0	0	0	1,350	1,350
72220 RECEPTION & MEALS	150	0	2,650	2,650	2,650	0
72310 PRINTING	1,502	0	2,300	2,300	2,300	0
72340 PHOTOGRAPHY	20	0	200	100	200	0
72430 EMPLOYEE HEALTH & LIFE	6,507	9,269	8,000	14,000	15,120	7,120
72480 FICA/MEDICARE	4,841	4,635	5,950	5,000	4,200	1,750-
72485 IMRF	7,926	8,234	10,000	8,850	9,100	900-
72655 SOFTWARE LICENSING & SUPPORT	4,994	5,226	5,470	5,470	5,470	0
72720 DUES & SUBSCRIPTIONS	35	35	410	410	410	0
73110 OFFICE SUPPLIES	329	8	500	500	500	0
73590 BOOKS/MANUALS/BROCHURES	0	0	250	250	250	0
73600 POLICE OPERATING EXPENSE	13,039	39	6,770	6,770	6,770	0
73830 SIGNS & SIGN MATERIALS	761	0	500	150	500	0
Total *****	113,178	89,774	123,180	120,850	137,890	14,710
Total CRIME PREVENTION	113,178	89,774	123,180	120,850	137,890	14,710

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
17 POLICE
217 CRIME FREE HOUSING

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	54,288	54,969	61,200	60,000	65,000	3,800
71112 OVERTIME	2,195	1,907	2,150	2,700	3,000	850
72110 POSTAGE	1,537	880	1,000	1,200	1,000	0
72170 MEETINGS & CONFERENCES	0	0	400	400	1,900	1,500
72220 RECEPTION & MEALS	216	0	0	0	0	0
72310 PRINTING	0	0	550	550	550	0
72430 EMPLOYEE HEALTH & LIFE	25,357	24,661	30,000	27,000	29,120	880-
72480 FICA/MEDICARE	4,080	4,112	4,900	4,600	4,100	800-
72485 IMRF	6,946	7,520	8,700	8,300	8,800	100
72655 SOFTWARE LICENSING & SUPPORT	222	215	685	685	685	0
72720 DUES & SUBSCRIPTIONS	0	0	525	525	525	0
73110 OFFICE SUPPLIES	0	92	100	100	100	0
73600 POLICE OPERATING EXPENSE	75	80	1,100	600	1,100	0
Total *****	94,916	94,436	111,310	106,660	115,880	4,570
Total CRIME FREE HOUSING	94,916	94,436	111,310	106,660	115,880	4,570

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
17 POLICE
220 PATROL

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	5,671,556	5,763,014	6,425,000	5,910,000	6,488,000	63,000
71112 OVERTIME	1,114,081	1,128,635	914,000	1,400,000	1,000,000	86,000
71127 PART TIME HELP - NON-PENSIONABLE	253,004	242,243	250,000	210,000	490,000	240,000
72127 MOBILE DATA COMMUNICATIONS	21,237	21,513	26,448	22,000	26,448	0
72140 TRAINING	66,548	29,956	72,525	78,000	100,000	27,475
72170 MEETINGS & CONFERENCES	60	0	0	0	0	0
72230 PRISONER CARE	4,700	1,588	3,540	2,500	3,800	260
72240 ANIMAL CARE	14,954	15,453	12,560	12,560	15,310	2,750
72430 EMPLOYEE HEALTH & LIFE	891,828	881,728	1,150,000	950,000	1,098,840	51,160-
72480 FICA/MEDICARE	115,376	114,177	126,000	120,000	136,000	10,000
72530 R&M-MACHINERY & EQUIPMENT	9,028	2,831	8,615	9,615	7,115	1,500-
72565 R&M - COMPUTER EQUIPMENT	2,957	364	3,500	1,750	3,500	0
72567 R&M- MOBILE DATA EQUIPMENT	1,576	3,089	3,000	1,500	3,000	0
72655 SOFTWARE LICENSING & SUPPORT	43,332	57,552	80,980	80,980	110,315	29,335
72753 TOWING SERVICE	1,086	995	2,000	1,000	2,000	0
72756 SERVICE CONTRACTS-COMPUTER EQUIP	7,803	0	4,700	4,700	4,700	0
72855 MEDICAL SERVICES	2,582	0	2,000	1,000	4,610	2,610
73550 CHEMICAL SUPPLIES	11,157	3,633	13,100	13,100	13,400	300
73590 BOOKS/MANUALS/BROCHURES	680	0	750	375	750	0
73600 POLICE OPERATING EXPENSE	44,376	7,972	22,550	22,550	27,550	5,000
73610 UNIFORMS	22,605	16,762	18,000	28,000	20,500	2,500
73760 AMMUNITION & TARGETS	34,371	22,638	27,117	33,000	31,617	4,500
74142 FIRST AID KITS/AED	0	11,081	11,400	11,400	11,400	0
74149 PORTABLE RADIOS	0	0	12,500	12,500	10,000	2,500-

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
17 POLICE
220 PATROL

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
74618 PD BODY ARMOR	17,769	15,606	17,500	23,000	11,200	6,300-
74628 STUN GUNS/TASERS	0	8,267	15,570	22,000	15,570	0
Total *****	8,352,666	8,349,097	9,223,355	8,971,530	9,635,625	412,270
Total PATROL	8,352,666	8,349,097	9,223,355	8,971,530	9,635,625	412,270

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
17 POLICE
225 INVESTIGATIONS

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	1,170,108	1,325,880	1,475,000	1,645,000	1,697,800	222,800
71112 OVERTIME	125,989	77,238	110,200	118,000	100,000	10,200-
72120 TELEPHONE COMMUNICATIONS	69	501	550	550	550	0
72127 MOBILE DATA COMMUNICATIONS	108	108	0	0	0	0
72130 TRAVEL EXPENSES	2,692	0	15,000	50	20,000	5,000
72140 TRAINING	5,795	0	27,500	27,500	25,000	2,500-
72340 PHOTOGRAPHY	0	0	1,000	0	1,000	0
72430 EMPLOYEE HEALTH & LIFE	202,668	201,840	285,000	260,000	310,680	25,680
72480 FICA/MEDICARE	18,816	20,348	23,000	23,500	25,100	2,100
72552 R&M CAMERA/MONITORING SYSTEMS	0	0	2,100	0	2,100	0
72565 R&M - COMPUTER EQUIPMENT	536	1,826	4,000	2,000	4,000	0
72567 R&M- MOBILE DATA EQUIPMENT	0	0	500	250	500	0
72655 SOFTWARE LICENSING & SUPPORT	22,455	58,615	45,420	45,420	44,615	805-
72720 DUES & SUBSCRIPTIONS	750	4,438	7,255	12,000	7,255	0
72750 CONTRACT SERVICES	13,915	0	5,000	5,000	5,000	0
72852 INVESTIGATION SERVICES	5,378	6,370	8,995	8,995	8,995	0
73110 OFFICE SUPPLIES	753	316	1,000	1,000	1,000	0
73550 CHEMICAL SUPPLIES	2,460	1,881	3,500	3,500	3,500	0
73590 BOOKS/MANUALS/BROCHURES	202	212	370	370	370	0
73600 POLICE OPERATING EXPENSE	2,926	5,039	4,500	13,500	32,100	27,600
Total *****	1,575,620	1,704,612	2,019,890	2,166,635	2,289,565	269,675
Total INVESTIGATIONS	1,575,620	1,704,612	2,019,890	2,166,635	2,289,565	269,675

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
17 POLICE
230 D.A.R.E.

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71112 OVERTIME	47,275	0	51,000	20,000	51,000	0
72480 FICA/MEDICARE	517	0	750	600	750	0
72655 SOFTWARE LICENSING & SUPPORT	0	0	80	80	80	0
73600 POLICE OPERATING EXPENSE	9,999	0	0	10,000	10,000	10,000
Total *****	57,791	0	51,830	30,680	61,830	10,000
Total D.A.R.E.	57,791	0	51,830	30,680	61,830	10,000

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
17 POLICE
235 MUSIC THEATRE

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	156,341	0	0	33,100	360,000	360,000
71112 OVERTIME	328,432	0	0	133,300	600,000	600,000
71127 PART TIME - NON-PENSIONABLE	0	0	0	204	0	0
72480 FICA/MEDICARE	17,565	0	0	4,845	25,410	25,410
72485 IMRF	2,155	0	0	2,190	3,000	3,000
72565 R&M - COMPUTER EQUIPMENT	0	0	500	0	500	0
72855 MEDICAL SERVICES	0	0	200	0	200	0
73110 OFFICE SUPPLIES	0	0	250	0	250	0
73550 CHEMICAL SUPPLIES	5,103	0	5,200	0	5,200	0
73570 ELECTRICAL SUPPLIES	66	0	800	0	800	0
73600 POLICE OPERATING EXPENSE	3,340	0	2,500	0	2,500	0
73610 UNIFORMS	5,068	0	0	0	0	0
Total *****	518,070	0	9,450	173,639	997,860	988,410
Total MUSIC THEATRE	518,070	0	9,450	173,639	997,860	988,410
Total POLICE	15,329,716	14,806,096	17,038,890	17,232,798	18,605,221	1,566,331

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

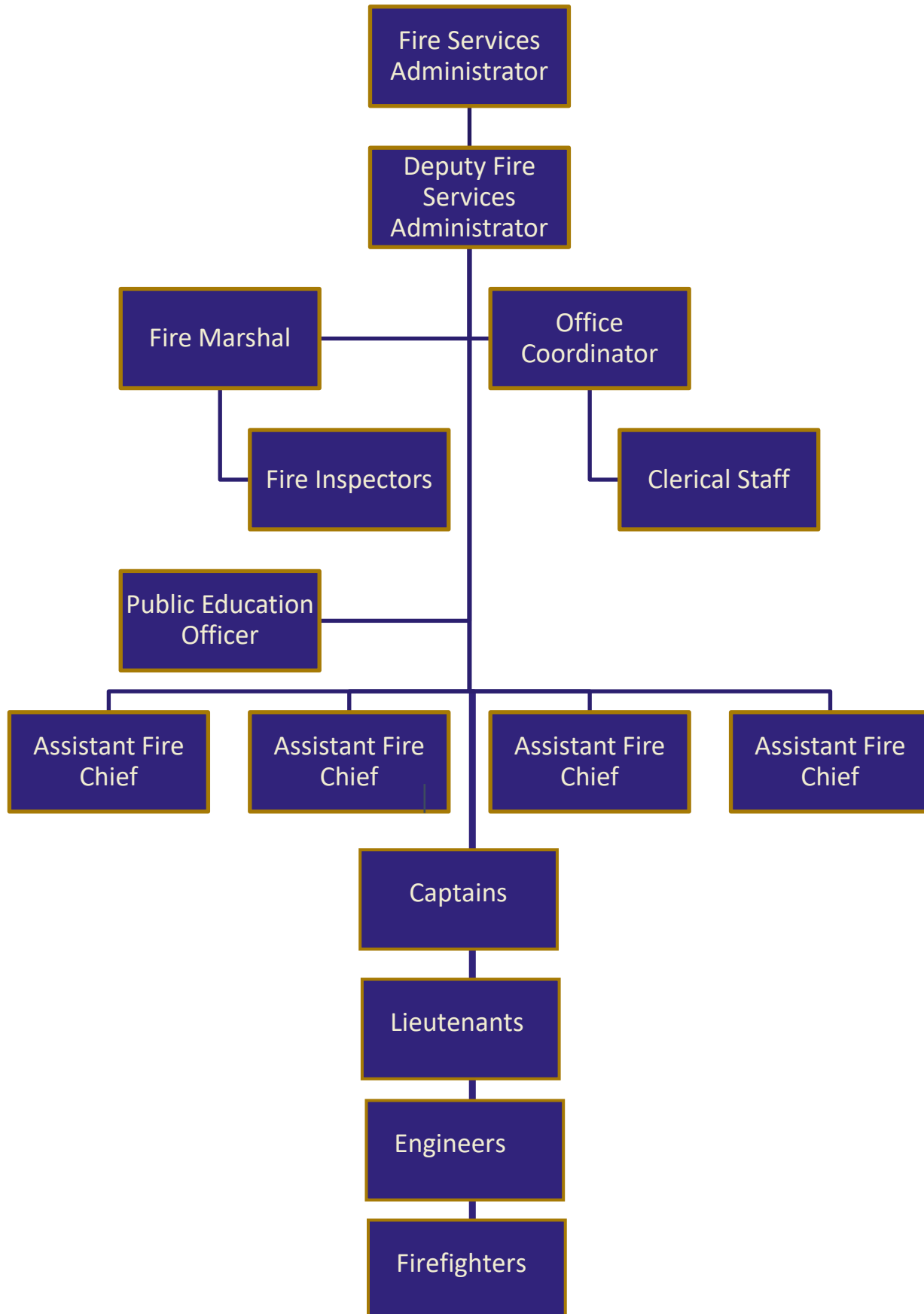
Average response time for
Suppression/Rescue Services

Provide development training that meets
standards for members

Host Community Outreach events at all
educational facilities within jurisdiction

Benchmark	2021 Actual	2022 Estimated Actual	2023 Budget
< 6:00 min	5:18	5:17	< 6:00 min
100%	70%	100%	100%
100%	N/A	0%	100%

FY 2023 Fire Department Structure



FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
19 FIRE DEPARTMENT
000 FIRE SUPPRESSION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72530 R & M - MACHINERY & EQ	7,472	6,493	10,500	7,000	10,500	0
72535 R&M FIRE EXTINGUISHERS	297	1,202	2,000	1,000	2,000	0
72540 R & M - MOTOR VEHICLES	172,412	118,291	180,000	180,000	180,000	0
72550 R & M - RADIOS	9,941	1,644	6,000	3,000	6,000	0
72552 R&M CAMERA/MONITORING SYSTEMS	1,047	570	500	500	500	0
72565 R&M - COMPUTER EQUIPMENT	172	381	1,000	1,000	1,000	0
72567 R&M- MOBILE DATA EQUIPMENT	184	0	1,500	500	1,500	0
72570 R & M - TIRES & TUBES	27,279	18,612	27,000	10,000	27,000	0
72578 R&M AIRPAKS	17,854	10,195	7,800	7,800	7,800	0
72631 RENT - ANTENNA SITE	9,695	4,072	3,941	3,941	4,138	197
72644 CART EXPENSES	5,995	1,250	1,500	500	1,500	0
72655 SOFTWARE LICENSING & SUPPORT	64,880	61,363	67,450	55,000	32,150	35,300-
72710 TOWEL & LAUNDRY SERVICES	752	0	0	0	0	0
72720 DUES & SUBSCRIPTIONS	10,017	5,531	11,827	5,000	11,827	0
72750 SERVICE CONTRACTS	17,098	39,976	39,330	39,330	39,330	0
72756 SERVICE CONTRACTS-COMPUTER EQUIP	3,296	3,356	6,000	1,000	6,000	0
72846 TESTING SERVICES	826	27	7,000	1,000	7,000	0
72974 EMPLOYEE RECOGNITIONS	4,439	3,054	4,000	3,000	4,000	0
73110 OFFICE SUPPLIES	6,507	3,976	6,400	5,000	6,400	0
73115 MEDICAL SUPPLIES	10,080	13,186	14,000	22,000	14,000	0
73410 EXPENDABLE TOOLS	9,662	1,446	5,000	2,500	5,000	0
73530 GASOLINE	8,669	7,828	11,250	11,250	11,250	0
73535 OIL	246	770	450	450	450	0
73540 MISCELLANEOUS FUELS	642	359	1,000	1,000	1,000	0

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND 19 FIRE DEPARTMENT 000 FIRE SUPPRESSION						
<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71112 OVERTIME	333,266	301,942	310,000	275,000	315,000	5,000
71125 PART TIME HELP - PENSIONABLE	2,482,588	2,501,851	2,783,000	2,825,000	3,359,414	576,414
71127 PART TIME - NON-PENSIONABLE	360,796	293,554	317,000	180,000	308,000	9,000-
72110 POSTAGE	642	628	650	650	650	0
72120 TELEPHONE COMMUNICATIONS	25,328	34,201	18,445	40,000	18,445	0
72122 WIRELESS FIRE ALARM	2,640	2,808	4,300	4,300	4,300	0
72125 PAGERS	20	0	0	0	0	0
72127 MOBILE DATA COMMUNICATIONS	6,538	6,484	6,400	12,000	6,400	0
72130 TRAVEL EXPENSE	387	0	0	0	0	0
72140 TRAINING	6,673	1,873	7,509	2,000	7,509	0
72145 TRAINING TUITION	25,046	5,931	20,050	5,000	20,050	0
72150 MEDICAL EXAMS/PHYSICALS	3,795	1,824	1,000	500	1,000	0
72170 MEETINGS & CONFERENCES	2,595	90	1,000	1,000	2,000	1,000
72220 RECEPTION & MEALS	4,786	3,813	2,000	3,000	10,000	8,000
72310 PRINTING	703	1,489	1,750	700	1,750	0
72345 MICROFILM/DIGITAL IMAGING	2,343	1,109	0	0	0	0
72430 EMPLOYEE HEALTH & LIFE	63,108	49,463	90,000	70,000	103,620	13,620
72446 EMPLOYMENT COSTS	3,648	2,236	15,100	15,100	0	15,100-
72475 DEFERRED COMP CONTRIBUTION	16,830	13,823	21,000	12,000	18,000	3,000-
72480 FICA	74,431	69,783	77,000	70,000	99,893	22,893
72485 IMRF	348,854	371,478	414,000	400,000	439,608	25,608
72517 CABLE SERVICES	1,037	2,411	2,740	2,600	2,740	0
72520 R & M - BUILDINGS/STRUCT	12,744	9,470	5,600	15,000	5,600	0
72524 REPAIR & REPL FURNITURE & FIXTURES	8,424	5,630	8,700	8,550	23,700	15,000

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
19 FIRE DEPARTMENT
000 FIRE SUPPRESSION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
73545 DIESEL	24,085	20,597	31,000	25,000	31,000	0
73555 HAZARDOUS MATERIAL SUPPLIES	28	528	1,000	2,800	1,000	0
73580 JANITORIAL SUPPLIES	7,027	10,474	8,500	6,000	8,500	0
73585 FIRE STATION SUPPLIES	2,954	3,132	1,400	6,000	1,400	0
73610 UNIFORMS	46,639	33,957	42,150	45,000	42,150	0
73845 SAFETY SUPPLIES	2,630	2,144	3,000	1,000	3,000	0
73870 OTHER OPERATING SUPPLIES	9,250	4,561	12,250	8,000	12,250	0
74184 HOSE	9,564	5,910	6,000	11,000	6,000	0
74604 THERMAL IMAGING CAMERA/GAS DETECTOR	1,460	8,956	10,000	10,000	10,000	0
74614 AIRPACK MASKS	528	0	2,175	1,000	2,175	0
74619 BUNKER GEAR	77,297	60,030	60,000	20,000	60,000	0
Total *****	4,358,146	4,135,762	4,700,167	4,439,971	5,305,499	605,332
Total FIRE SUPPRESSION	4,358,146	4,135,762	4,700,167	4,439,971	5,305,499	605,332

FY2023 Proposed Budget

Village of Tinley Park

01
19
020

GENERAL FUND FIRE DEPARTMENT FIRE PREVENTION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	514,495	515,350	567,000	640,000	663,000	96,000
71112 OVERTIME	8,222	418	1,000	5,700	15,000	14,000
71125 PART TIME HELP - PENSIONABLE	148,996	87,219	175,500	136,000	193,500	18,000
71127 PART TIME - NON-PENSIONABLE	22,186	8,208	16,500	8,500	20,500	4,000
72110 POSTAGE	1,137	964	1,000	1,240	1,650	650
72120 TELEPHONE COMMUNICATIONS	2,355	2,844	2,730	3,000	2,730	0
72127 MOBILE DATA COMMUNICATIONS	1,445	1,296	2,320	1,300	2,320	0
72130 TRAVEL EXPENSE	85	14	0	0	200	200
72140 TRAINING	4,454	0	750	800	29,609	28,859
72170 MEETINGS & CONFERENCES	779	20	0	0	2,800	2,800
72220 RECEPTION & MEALS	1,553	0	0	50	1,100	1,100
72310 PRINTING	923	195	500	550	500	0
72340 PHOTOGRAPHY	120	0	0	0	200	200
72430 EMPLOYEE HEALTH & LIFE	70,247	74,666	101,000	98,000	221,600	120,600
72435 POST EMPLOYMENT BENEFITS	2,756	3,017	3,600	11,000	0	3,600-
72446 EMPLOYMENT COSTS	0	0	1,000	1,000	0	1,000-
72480 FICA	49,695	43,530	58,500	52,000	71,300	12,800
72485 IMRF	82,984	80,626	100,500	92,500	120,600	20,100
72530 R & M - MACHINERY & EQ	270	0	0	0	750	750
72540 R & M - MOTOR VEHICLES	1,831	501	1,000	4,500	1,000	0
72550 R & M RADIOS	0	0	0	0	500	500
72560 R & M - OFFICE EQUIPMENT	8	0	0	0	500	500
72565 R&M - COMPUTER EQUIPMENT	885	22	0	0	1,500	1,500
72655 SOFTWARE LICENSING & SUPPORT	13,908	14,326	17,860	17,860	17,150	710-

FY2023 Proposed Budget

Village of Tinley Park

01
19
020

GENERAL FUND FIRE DEPARTMENT FIRE PREVENTION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72720 DUES & SUBSCRIPTIONS	1,779	1,553	1,670	1,000	13,497	11,827
72750 SERVICE CONTRACTS	569	702	2,570	1,200	2,570	0
72844 SPRINKLER REVIEW FEES	0	0	0	0	15,000	15,000
72974 EMPLOYEE RECOGNITIONS	0	0	0	0	2,000	2,000
73110 OFFICE SUPPLIES	394	1,033	1,000	500	1,000	0
73530 GASOLINE	2,025	1,587	2,805	2,200	2,805	0
73535 OIL	100	169	300	700	300	0
73595 PAMPHLETS	0	0	500	200	1,250	750
73605 FIRE SAFETY/ED PROGRAMS SUPPLIES	8,041	3,104	2,000	3,000	6,500	4,500
73606 CPR SUPPLIES	5,049	1,575	2,120	2,200	1,500	620-
73610 UNIFORMS	3,861	647	3,000	3,000	3,000	0
73615 FIRE INVESTIGATIONS EQUIP/SUPPLIES	599	515	500	250	150	350-
73870 OTHER OPERATING SUPPLIES	141	0	500	400	300	200-
73872 KNOX BOX MAINTENANCE	0	66	250	150	250	0
73880 ACCREDITATION EXPENSES	9,300	1,200	3,000	1,500	1,500	1,500-
74128 COMPUTER EQUIPMENT	0	0	370	150	250	120-
Total *****	961,192	845,367	1,071,345	1,090,450	1,419,881	348,536
Total FIRE PREVENTION	961,192	845,367	1,071,345	1,090,450	1,419,881	348,536
Total FIRE DEPARTMENT	5,319,338	4,981,129	5,771,512	5,530,421	6,725,380	953,868

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

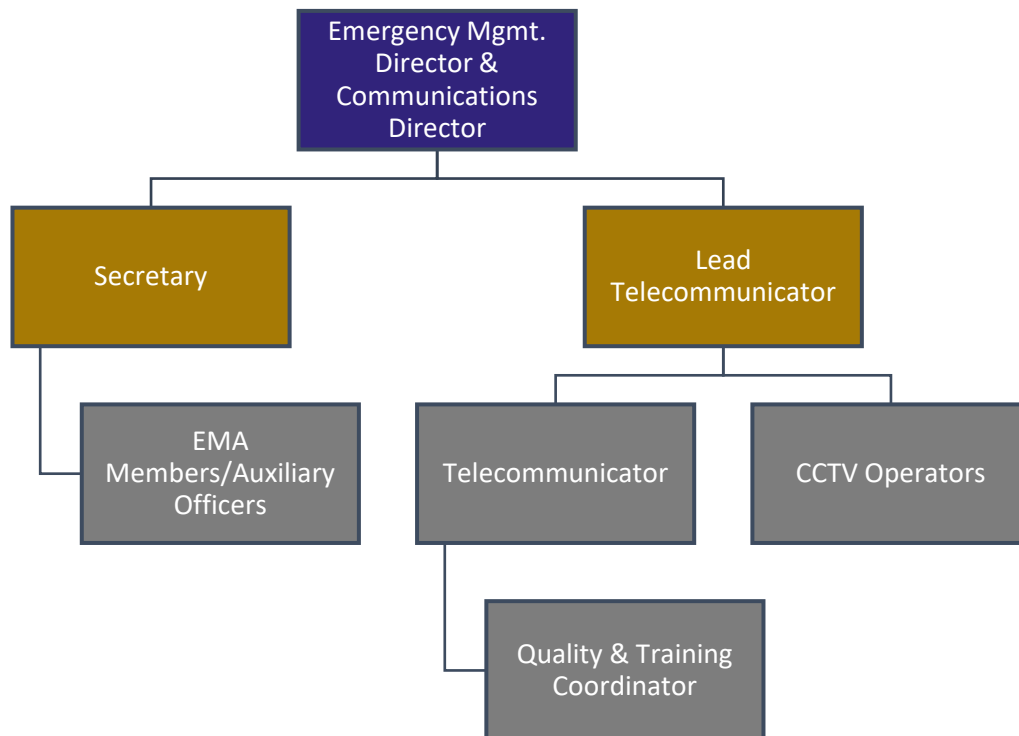
Reduce Staff Overtime

Joint Command Participation in table top exercise

Provide Emergency Preparedness training at each school in Tinley Park

Benchmark	2021 Actual	2022 Est. Actual	2023 Budget
5%	13%	5%	3%
2	1	3	3
100%	100%	100%	10/17

FY 2023 Emergency Management Agency Structure



FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
21 EMERGENCY MANAGEMENT AGENCY
000 ADMINISTRATION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	125,491	127,572	142,000	144,000	121,942	20,058-
71112 OVERTIME	0	8,572	0	0	0	0
71125 PART TIME HELP - PENSIONABLE	0	0	0	1,200	0	0
71127 PART TIME HELP - NON-PENSIONABLE	44,248	112,502	65,000	90,000	857,300	792,300
72110 POSTAGE	8	5	200	100	200	0
72120 TELEPHONE COMMUNICATIONS	1,289	1,277	1,320	800	1,800	480
72127 MOBILE DATA COMMUNICATIONS	1,116	2,125	456	456	200	256-
72130 TRAVEL EXPENSE	221	0	700	0	300	400-
72140 TRAINING	45	0	1,600	500	1,600	0
72150 MEDICAL EXAMS/DRUG TESTS	59	59	500	0	500	0
72170 MEETINGS & CONFERENCES	848	0	800	800	2,500	1,700
72220 RECEPTION & MEALS	1,936	233	1,500	1,000	1,500	0
72310 PRINTING	315	0	1,000	250	1,000	0
72430 EMPLOYEE HEALTH & LIFE	25,350	24,656	32,000	33,500	45,240	13,240
72446 EMPLOYMENT COSTS	1,586	0	1,500	5,500	0	1,500-
72480 FICA	12,580	18,477	16,000	18,000	75,000	59,000
72485 IMRF	15,665	17,141	19,500	19,500	16,500	3,000-
72530 R & M - MACHINERY & EQ	5,295	3,922	4,500	2,695	6,500	2,000
72540 R & M - MOTOR VEHICLES	20,096	5,389	10,000	5,200	15,000	5,000
72550 R & M - RADIOS	2,620	1,430	1,500	500	1,800	300
72565 R&M - COMPUTER EQUIPMENT	0	0	1,000	500	1,000	0
72575 R & M SIRENS	6,330	7,462	7,715	7,715	7,715	0
72655 SOFTWARE LICENSING & SUPPORT	9,485	11,402	13,055	9,000	6,600	6,455-
72720 DUES & SUBSCRIPTIONS	603	524	735	500	605	130-

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
21 EMERGENCY MANAGEMENT AGENCY
000 ADMINISTRATION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72750 SERVICE CONTRACTS	833	1,047,232	2,300	308,000	2,300	0
72792 EMERGENCY DISASTER PLAN	0	0	2,400	0	2,400	0
72795 WEATHER COMPUTER SERVICE	0	0	500	0	0	500-
72856 AMBULANCE SERVICE	489,177	466,646	476,000	508,000	507,946	31,946
72988 MARKETING/RECRUITMENT	0	0	1,000	200	1,000	0
73110 OFFICE SUPPLIES	300	168	550	300	1,850	1,300
73530 GASOLINE	5,166	7,646	5,355	6,200	5,355	0
73535 OIL	150	275	500	100	500	0
73593 PUBLIC INFORMATION	0	0	1,200	600	1,200	0
73610 UNIFORMS	2,141	1,148	1,500	5,000	34,000	32,500
73870 OTHER OPERATING SUPPLIES	1,730	1,615	3,000	300	3,756	756
Total *****	774,683	1,867,478	816,886	1,170,416	1,725,109	908,223
Total ADMINISTRATION	774,683	1,867,478	816,886	1,170,416	1,725,109	908,223

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
21 EMERGENCY MANAGEMENT AGENCY
210 COMMUNICATIONS

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	1,003,913	1,026,612	1,282,000	1,050,000	918,242	363,758-
71112 OVERTIME	183,630	162,474	200,000	160,000	200,000	0
71125 PART TIME HELP - PENSIONABLE	13,055	0	0	0	0	0
71127 PART TIME - NON-PENSIONABLE	42,096	0	8,775	18,000	48,000	39,225
72110 POSTAGE	0	26	100	100	100	0
72120 TELEPHONE COMMUNICATIONS	2,084	2,632	3,400	2,600	3,000	400-
72127 MOBILE DATA COMMUNICATIONS	1,987	1,116	3,192	3,192	1,824	1,368-
72140 TRAINING	4,066	3,768	4,195	4,195	4,195	0
72143 TUITION REIMBURSEMENT	0	0	3,000	0	0	3,000-
72170 MEETINGS & CONFERENCES	3,959	0	350	200	2,000	1,650
72220 RECEPTION & MEALS	83	0	200	0	200	0
72330 LEGAL NOTICES & ADVERTISING	0	0	200	0	200	0
72430 EMPLOYEE HEALTH & LIFE	218,307	223,538	321,550	225,000	452,120	130,570
72435 POST EMPLOYMENT BENEFITS	3,594	3,714	4,400	4,400	0	4,400-
72446 EMPLOYMENT COSTS	0	0	1,500	3,000	0	1,500-
72480 FICA	93,420	88,836	114,100	104,000	115,000	900
72485 IMRF	148,455	157,805	200,200	175,000	190,000	10,200-
72550 R&M COMM RADIO EQUIP	193	436	1,000	0	1,000	0
72565 R&M - COMPUTER EQUIPMENT	103	0	4,000	0	4,000	0
72655 SOFTWARE LICENSING & SUPPORT	84,244	87,582	99,170	99,170	89,730	9,440-
72720 DUES & SUBSCRIPTIONS	3,696	1,664	2,870	1,600	2,675	195-
72750 SERVICE CONTRACTS	1,282	1,405	1,150	1,500	1,150	0
72756 SERVICE CONTRACTS-COMPUTER EQUIP	3,297	3,357	9,100	0	9,100	0
72974 EMPLOYEE RECOGNITIONS	116	537	750	200	750	0

FY2023 Proposed Budget

Village of Tinley Park

01	GENERAL FUND						
21	EMERGENCY MANAGEMENT AGENCY						
210	COMMUNICATIONS						
Account Number		2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	Budget Change FY23-FY22
73110	OFFICE SUPPLIES	5,460	6,584	3,600	3,700	7,730	4,130
73590	BOOKS/MANUALS/BROCHURES	212	0	375	375	375	0
73593	PUBLIC INFORMATION	538	0	0	0	0	0
73610	UNIFORMS	42	0	160	60	160	0
74111	MULTIMEDIA EQUIPMENT	0	0	2,300	0	2,300	0
Total	*****	1,817,832	1,772,086	2,271,637	1,856,292	2,053,851	217,786-
Total	COMMUNICATIONS	1,817,832	1,772,086	2,271,637	1,856,292	2,053,851	217,786-
Total	EMERGENCY MANAGEMENT AGENCY	2,592,515	3,639,564	3,088,523	3,026,708	3,778,960	690,437

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

Snow and Ice removal completed within established timeframe (ranging from 12-52 hours) based on level of accumulation.

Measure average completion time of sink hole repairs from date necessary repair is requested.

Measure average completion time of concrete/asphalt repairs from date necessary repair is requested.

Benchmark	2021 Actual	2022 Est. Actual	2023 Budget
100%	95%	100%	100%
365 days	551 days	360 days	420 days
365 days	560 days	360 days	420 days

Electrical Division

Performance Measures

General repair of streetlights within 14 business days of reported outage/issue (Bulb/photocell/fixture/fuse/ballast).

Advanced repair of streetlights within 30 business days of reported outage/issue (Knock down/cable break/foundation replacement)

Benchmark	2021 Actual	2022 Est. Actual	2023 Budget
14 Days	95%	95%	100%
30 Days	90%	90%	95%

Building Maintenance Division

Performance Measures

Repair/address building maintenance requests within 5 business days of reported issue.

Repair/address commuter parking lot requests within 5 business days of reported issue.

Benchmark	2021 Actual	2022 Est. Actual	2023 Budget
5 Days	93%	93%	95%
5 Days	90%	95%	100%

Fleet Division

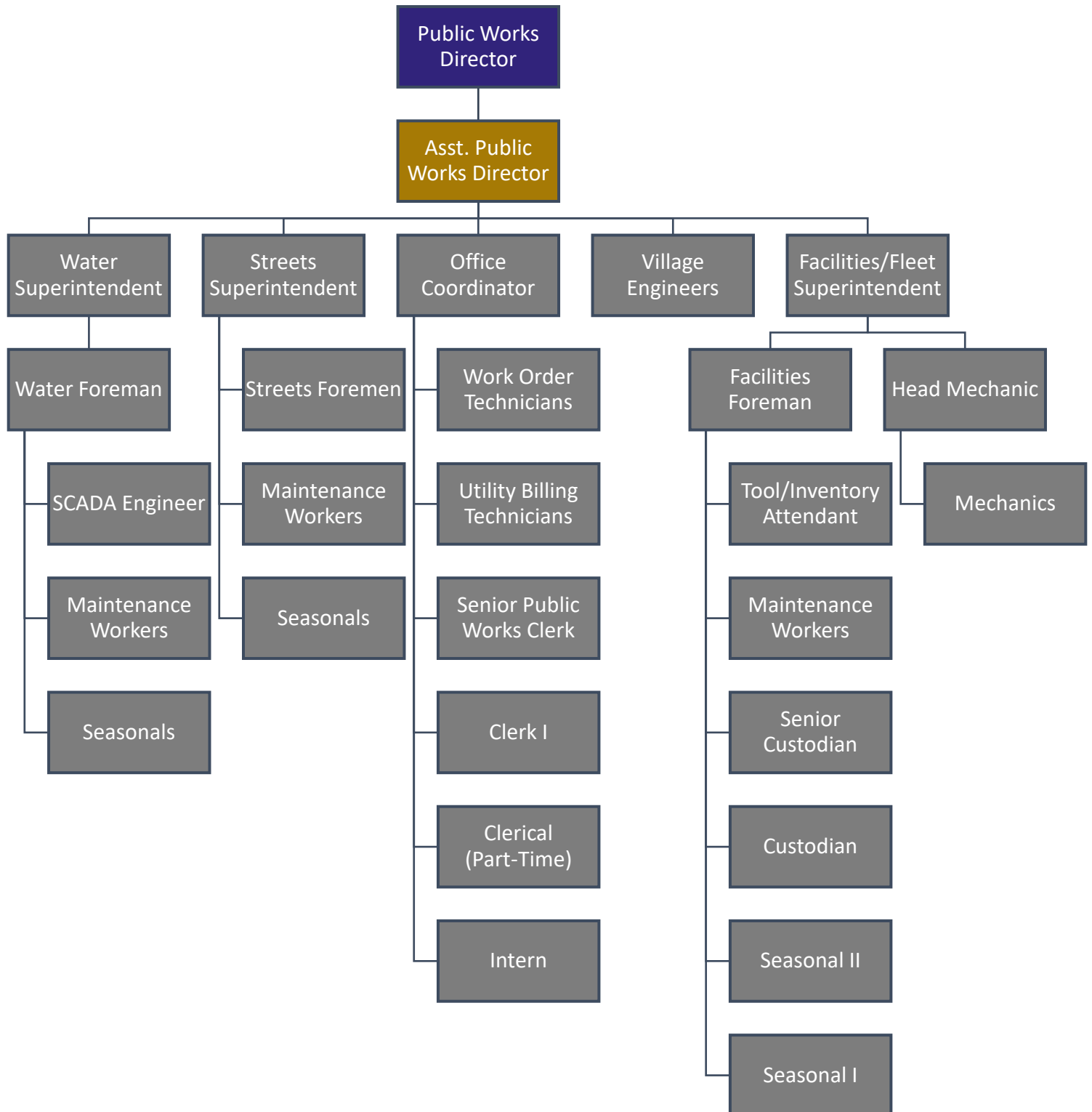
Performance Measures

Repair/address vehicle and equipment work order within 7 business days of reported issue.

Complete all preventive maintenance tasks by due date/miles/hours.

Benchmark	2021 Actual	2022 Est. Actual	2023 Budget
7 Days	NA	92%	95%
30 Days/500 Mi/50 Hr.	NA	95%	98%

FY 2023 Department Structure



FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
26 PUBLIC WORKS
023 ROAD & BRIDGE

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	1,839,175	1,932,429	2,170,500	2,100,000	2,322,725	152,225
71112 OVERTIME	115,216	158,719	250,000	250,000	250,000	0
71125 PART TIME HELP - PENSIONABLE	0	0	0	0	40,000	40,000
71127 PART TIME - NON-PENSIONABLE	41,953	0	0	0	11,400	11,400
72110 POSTAGE	0	0	1,000	1,000	1,000	0
72120 TELEPHONE COMMUNICATIONS	12,824	15,772	19,370	15,500	18,220	1,150-
72127 MOBILE DATA COMMUNICATIONS	6,665	6,518	7,920	6,500	7,920	0
72140 TRAINING	3,003	650	7,000	7,000	7,000	0
72170 MEETINGS & CONFERENCES	1,410	81	800	800	800	0
72220 RECEPTION & MEALS	1,119	510	1,500	1,500	1,500	0
72266 VEHICLE INSPECTION	3,086	2,732	2,800	2,800	3,200	400
72310 PRINTING	1,019	71	2,800	800	2,800	0
72330 LEGAL NOTICES & ADVERTSING	2,112	0	1,400	1,700	1,400	0
72430 EMPLOYEE HEALTH & LIFE	400,199	377,607	509,310	424,000	616,300	106,990
72435 POST EMPLOYMENT BENEFITS	32,433	40,424	48,000	42,000	0	48,000-
72446 EMPLOYMENT COSTS	6,209	400	4,500	2,000	0	4,500-
72480 FICA	147,692	156,126	185,175	168,000	202,550	17,375
72485 IMRF	241,233	278,222	326,800	290,000	352,200	25,400
72510 ELECTRICITY	4,216	5,734	4,260	4,260	4,260	0
72512 WATER & SEWER	1,995	2,215	11,150	4,000	11,150	0
72513 UTILITY LOCATING SERVICE	3,628	2,199	3,125	3,125	3,125	0
72526 R & M - DRAINAGE	12,701	10,914	50,000	50,000	80,000	30,000
72527 STREETPRINT MAINTENANCE	0	0	0	0	90,000	90,000
72530 R & M - MACHINERY & EQ	29,576	61,929	45,000	45,000	45,000	0

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
26 PUBLIC WORKS
023 ROAD & BRIDGE

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72540 R & M - MOTOR VEHICLES	62,743	65,931	47,000	70,000	65,000	18,000
72550 R & M - RADIOS	0	0	250	250	250	0
72565 R&M - COMPUTER EQUIPMENT	13	38	500	500	500	0
72655 SOFTWARE LICENSING & SUPPORT	44,569	53,413	72,165	72,165	60,000	12,165-
72710 TOWEL & LAUNDRY SERVICES	385	708	1,000	1,000	1,000	0
72720 DUES & SUBSCRIPTIONS	2,548	2,012	2,430	2,430	3,500	1,070
72735 DRUG TESTING	611	394	1,000	1,000	0	1,000-
72750 SERVICE CONTRACTS	5,615	1,424	5,000	5,000	600	4,400-
72785 CONTRACT SNOW REMOVAL	305,067	455,474	505,100	505,100	737,590	232,490
72790 OTHER CONTRACTUAL SVCS	36,178	44,129	103,900	103,900	112,900	9,000
72840 ENGINEERING SERVICES	23,123	23,394	15,000	22,500	30,000	15,000
72847 PLANNING SERVICES	174,621	137,497	137,750	137,750	137,750	0
72860 VEHICLE LICENSE	430	235	500	500	500	0
72881 CONTRACT LANDSCAPE MAINTENANCE	574,233	521,149	668,258	668,258	683,870	15,612
72890 REFUSE DISPOSAL	92,643	79,561	80,000	80,000	80,000	0
72974 EMPLOYEE RECOGNITIONS	343	0	2,000	2,000	2,000	0
73110 OFFICE SUPPLIES	2,075	4,175	4,000	4,000	4,000	0
73115 CONFECTIONARY SUPPLIES	3,088	2,346	2,500	2,500	2,500	0
73117 FIRST AID SUPPLIES	43	142	200	200	200	0
73410 EXPENDABLE TOOLS	10,153	7,668	7,500	15,000	15,000	7,500
73520 KEROSENE & LP GAS	176	143	500	500	500	0
73530 GASOLINE	21,919	23,138	30,305	32,000	41,000	10,695
73535 OIL	2,401	4,573	3,000	3,200	5,000	2,000
73545 DIESEL	36,425	47,089	52,500	52,500	55,000	2,500

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
26 PUBLIC WORKS
023 ROAD & BRIDGE

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
73550 CHEMICAL SUPPLIES	182	684	1,000	1,000	1,000	0
73560 TIRES & TUBES	10,020	7,002	12,000	15,000	17,000	5,000
73570 ELECTRICAL SUPPLIES	79	19	350	850	750	400
73590 BOOKS/MANUALS/BROCHURES	0	102	500	500	500	0
73610 UNIFORMS	3,509	3,986	4,000	5,000	7,725	3,725
73620 PAINT SUPPLIES	3,917	146	4,500	4,500	4,500	0
73625 LANE MARKING SUPPLIES	543	0	1,000	1,000	1,000	0
73630 PLUMBING SUPPLIES	243	5	350	350	350	0
73680 LANDSCAPING MATERIALS	16,186	15,790	32,000	32,000	22,000	10,000-
73681 RETENTION MAINTENANCE	3,455	1,770	10,000	5,000	10,000	0
73710 LUMBER SUPPLIES	0	192	0	0	0	0
73730 WELDING SUPPLIES	1,781	1,179	1,500	1,500	1,500	0
73770 CONCRETE & MASONRY SUPPL	4,196	4,691	5,000	15,000	15,000	10,000
73780 ASPHALT/ROAD OIL & TAR	12,424	11,774	11,000	11,000	11,000	0
73790 SEWER TILE/CULV & REL SP	7,232	11,528	8,500	12,500	13,500	5,000
73810 SALT FOR ICE CONTROL	392,781	340,374	470,480	470,480	480,480	10,000
73812 ORGANIC DEICER	17,818	23,772	48,400	48,400	48,400	0
73830 SIGNS & SIGN MATERIALS	17,616	17,233	20,000	20,000	20,000	0
73840 HARDWARE	5,343	10,543	6,000	12,000	12,000	6,000
73845 SAFETY SUPPLIES	8,800	8,737	10,000	10,000	10,000	0
73860 SAND, GRAVEL & ROCK	9,773	9,264	15,000	15,000	15,000	0
73870 OTHER OPERATING SUPPLIES	5,700	4,363	8,000	8,000	8,000	0
75200 SIDEWALK REPR/REPL/ADDL	48,074	186,231	200,000	200,000	200,000	0
75406 CRACK SEALING	131,981	778	0	0	185,000	185,000

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Village of Tinley Park

01 GENERAL FUND
26 PUBLIC WORKS
023 ROAD & BRIDGE

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
75630 TREES REPL/ADDL	104,032	176,794	100,000	100,000	100,000	0
75802 STRIPING	88,292	86,533	200,000	90,000	250,000	50,000
Total *****	5,200,843	5,451,375	6,564,348	6,281,318	7,545,915	981,567
Total ROAD & BRIDGE	5,200,843	5,451,375	6,564,348	6,281,318	7,545,915	981,567

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
26 PUBLIC WORKS
024 ELECTRICAL DEPARTMENT

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	331,651	361,771	355,000	380,000	418,750	63,750
71112 OVERTIME	23,313	17,926	20,000	24,000	24,000	4,000
71125 PART TIME HELP - PENSIONABLE	23,333	24,383	27,000	26,000	27,000	0
71127 PART TIME - NON-PENSIONABLE	12,559	0	0	0	5,750	5,750
72110 POSTAGE	0	6	100	100	100	0
72120 TELEPHONE COMMUNICATIONS	2,001	2,525	2,900	2,900	2,900	0
72140 TRAINING	3,438	4,805	4,000	4,300	10,000	6,000
72170 MEETINGS & CONFERENCES	28	72	500	500	500	0
72220 RECEPTION & MEALS	380	222	500	500	500	0
72266 VEHICLE INSPECTIONS	1,491	1,282	1,400	1,500	1,400	0
72310 PRINTING	124	8	675	500	675	0
72330 LEGAL NOTICES & ADVERTISING	613	0	400	400	400	0
72430 EMPLOYEE HEALTH & LIFE	69,524	63,560	80,000	77,000	90,000	10,000
72435 POST EMPLOYMENT BENEFITS	13,375	16,296	23,200	21,000	0	23,200-
72446 EMPLOYMENT COSTS	1,268	389	500	200	0	500-
72480 FICA	29,314	30,381	31,000	32,000	36,350	5,350
72485 IMRF	46,666	53,639	54,500	57,000	62,300	7,800
72510 ELECTRICITY	216,174	205,810	228,466	228,466	228,466	0
72513 UTILITY LOCATING SERVICE	3,086	2,199	3,125	3,125	3,125	0
72530 R & M - MACHINERY & EQ	415	1,796	3,300	3,600	3,300	0
72540 R & M - MOTOR VEHICLES	7,747	20,518	5,000	8,000	7,000	2,000
72550 R & M - RADIOS	487	0	500	500	500	0
72630 RENT	0	0	1,000	1,000	1,000	0
72655 SOFTWARE LICENSING & SUPPORT	6,728	8,840	10,515	12,000	10,725	210

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Village of Tinley Park

01 GENERAL FUND
26 PUBLIC WORKS
024 ELECTRICAL DEPARTMENT

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72710 TOWEL & LAUNDRY SERVICES	296	354	600	600	600	0
72720 DUES & SUBSCRIPTIONS	340	359	380	380	380	0
72735 DRUG TESTING	59	118	250	250	250	0
72750 SERVICE CONTRACTS	2,954	1,424	3,325	3,325	3,325	0
72775 R & M - TRAFFIC SIGNALS	38,510	44,756	50,602	50,602	50,602	0
72790 OTHER CONTRACTUAL SVCS	0	0	0	50	0	0
72840 ENGINEERING	3,923	0	1,000	1,000	1,000	0
72860 VEHICLE LICENSE	289	51	200	200	200	0
72974 EMPLOYEE RECOGNITIONS	0	0	0	0	1,000	1,000
73110 OFFICE SUPPLIES	730	1,146	700	1,500	900	200
73115 CONFECTIONARY SUPPLIES	1,331	1,083	1,000	1,000	1,000	0
73117 FIRST AID SUPPLIES	13	0	50	300	50	0
73410 EXPENDABLE TOOLS	2,921	322	500	1,500	2,500	2,000
73520 KEROSENE & LP GAS	68	72	100	100	100	0
73530 GASOLINE	11,539	8,809	10,215	10,215	10,215	0
73535 OIL	515	971	200	2,000	1,000	800
73545 DIESEL FUEL	3,138	2,872	2,860	3,700	2,860	0
73550 CHEMICAL SUPPLIES	87	0	150	150	150	0
73560 TIRES & TUBES	0	1,955	1,500	1,500	1,500	0
73570 ELECTRICAL SUPPLIES	32,280	31,541	30,000	90,000	42,000	12,000
73590 BOOKS/MANUALS/BROCHURES	0	51	50	0	50	0
73610 UNIFORMS	558	613	610	800	1,110	500
73620 PAINT SUPPLIES	139	130	1,000	500	1,000	0
73680 LANDSCAPING MATERIALS	60	0	2,500	2,500	2,500	0

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Village of Tinley Park

01 GENERAL FUND
26 PUBLIC WORKS
024 ELECTRICAL DEPARTMENT

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
73730 WELDING SUPPLIES	890	612	500	1,400	800	300
73770 CONCRETE & MASONRY SUPPL	5,821	0	5,000	3,000	5,000	0
73840 HARDWARE	161	226	400	400	400	0
73845 SAFETY SUPPLIES	3,096	2,130	3,000	4,000	3,000	0
73870 OTHER OPERATING SUPPLIES	148	909	400	1,500	600	200
Total *****	903,581	916,932	970,673	1,067,063	1,068,833	98,160
Total ELECTRICAL DEPARTMENT	903,581	916,932	970,673	1,067,063	1,068,833	98,160

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
26 PUBLIC WORKS
025 MUNICIPAL BUILDINGS

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	299,826	371,467	450,000	450,000	545,000	95,000
71112 OVERTIME	15,303	14,192	11,500	27,000	20,000	8,500
71125 PART TIME HELP - PENSIONABLE	24,150	26,576	73,520	46,000	150,000	76,480
71127 PART TIME - NON-PENSIONABLE	49,264	48,462	73,000	30,000	5,750	67,250-
72120 TELEPHONE COMMUNICATIONS	2,695	4,101	5,760	4,000	6,420	660
72122 WIRELESS FIRE ALARM	5,760	6,573	7,195	7,195	7,855	660
72125 PAGERS	99	17	0	0	0	0
72127 MOBILE DATA COMMUNICATIONS	2,287	2,837	2,640	2,640	2,850	210
72140 TRAINING	831	1,251	6,460	6,460	11,460	5,000
72143 TUITION REIMBURSEMENT	3,124	10,291	15,000	4,000	3,000	12,000-
72310 PRINTING	0	0	100	2,700	100	0
72330 LEGAL NOTICES & ADVERTISING	723	427	1,500	1,200	1,500	0
72430 EMPLOYEE HEALTH & LIFE	52,416	68,815	136,000	100,000	172,000	36,000
72435 POST EMPLOYMENT BENEFITS	12,201	12,642	14,300	13,000	0	14,300-
72446 EMPLOYMENT COSTS	2,971	2,344	4,000	1,500	0	4,000-
72480 FICA	29,347	34,373	46,600	36,000	57,835	11,235
72485 IMRF	41,753	54,603	72,350	69,000	97,155	24,805
72510 ELECTRICITY	54,295	44,894	56,000	56,000	56,000	0
72511 NATURAL GAS	57,557	51,849	65,000	80,000	110,000	45,000
72512 WATER & SEWER	34,034	39,901	45,000	45,000	46,000	1,000
72517 CABLE SERVICES	477	539	600	650	720	120
72520 R & M - BUILDINGS/STRUCT	120,514	82,261	121,000	185,000	127,000	6,000
72523 R&M - SIDEWALKS/PAVERS	28,178	7,032	10,000	5,000	10,000	0
72525 CUSTODIAL SERVICES	27,234	12,251	19,000	15,000	29,000	10,000

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Village of Tinley Park

01 GENERAL FUND
26 PUBLIC WORKS
025 MUNICIPAL BUILDINGS

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72530 R & M - MACHINERY & EQ	99,970	80,597	73,000	95,000	82,860	9,860
72535 R&M FIRE EXTINGUISHERS	1,828	2,626	3,000	6,000	6,000	3,000
72552 R&M CAMERA/MONITORING SYSTEMS	8,747	14,363	14,000	18,000	18,000	4,000
72565 R&M - COMPUTER EQUIPMENT	157	225	1,500	1,500	1,500	0
72655 SOFTWARE LICENSING & SUPPORT	18,187	14,580	20,590	20,590	18,000	2,590-
72735 DRUG TESTING	262	282	400	400	0	400-
72777 PHONE SYSTEM MAINTENANCE	21,969	19,026	20,000	20,000	20,000	0
72779 SHOOTING RANGE MAINTENANCE	16,775	16,984	22,050	22,050	27,050	5,000
72790 OTHER CONTRACTUAL SVCS	172,221	134,418	150,000	200,000	157,000	7,000
72840 ENGINEERING	0	0	5,000	1,000	5,000	0
72847 PLANNING SERVICES	151	0	0	0	0	0
72854 INSPECTION FEES	0	1,863	2,700	1,500	2,700	0
72881 CONTRACT LANDSCAPE MAINTENANCE	7,466	2,061	45,000	20,000	45,000	0
72974 EMPLOYEE RECOGNITIONS	0	1,012	1,000	1,000	1,000	0
73110 OFFICE SUPPLIES	2,463	3,240	1,400	1,400	1,400	0
73112 FLAGS/BANNERS	8,140	3,760	10,000	5,000	10,000	0
73115 CONFECTIONARY SUPPLIES	318	462	700	700	700	0
73117 FIRST AID SUPPLIES	14,646	10,958	13,000	14,000	20,500	7,500
73410 EXPENDABLE TOOLS	1,088	2,464	2,500	3,200	2,500	0
73545 DIESEL FUEL	0	159	800	800	800	0
73550 CHEMICAL SUPPLIES	0	455	500	500	500	0
73570 ELECTRICAL SUPPLIES	9,652	5,765	23,000	23,000	8,000	15,000-
73580 JANITORIAL SUPPLIES	36,671	50,420	21,000	25,000	22,000	1,000
73610 UNIFORMS	1,522	1,613	2,200	2,200	3,500	1,300

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
26 PUBLIC WORKS
025 MUNICIPAL BUILDINGS

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
73620 PAINT SUPPLIES	181	487	750	750	750	0
73630 PLUMBING SUPPLIES	1,163	1,322	2,100	2,100	2,100	0
73680 LANDSCAPING MATERIALS	0	110	3,500	3,500	3,500	0
73770 CONCRETE	1,835	0	1,000	1,000	1,000	0
73780 ASPHALT	0	0	1,000	1,000	1,000	0
73840 HARDWARE	2,778	1,972	2,200	2,200	2,200	0
73870 OTHER OPERATING SUPPLIES	16,643	7,626	4,000	5,500	5,000	1,000
74110 FURNITURE REPR/REPL	13,643	41,656	9,000	22,500	9,000	0
Total *****	1,323,515	1,318,204	1,693,415	1,708,735	1,938,205	244,790
Total MUNICIPAL BUILDINGS	1,323,515	1,318,204	1,693,415	1,708,735	1,938,205	244,790
Total PUBLIC WORKS	7,427,939	7,686,511	9,228,436	9,057,116	10,552,953	1,324,517

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 one of the few 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

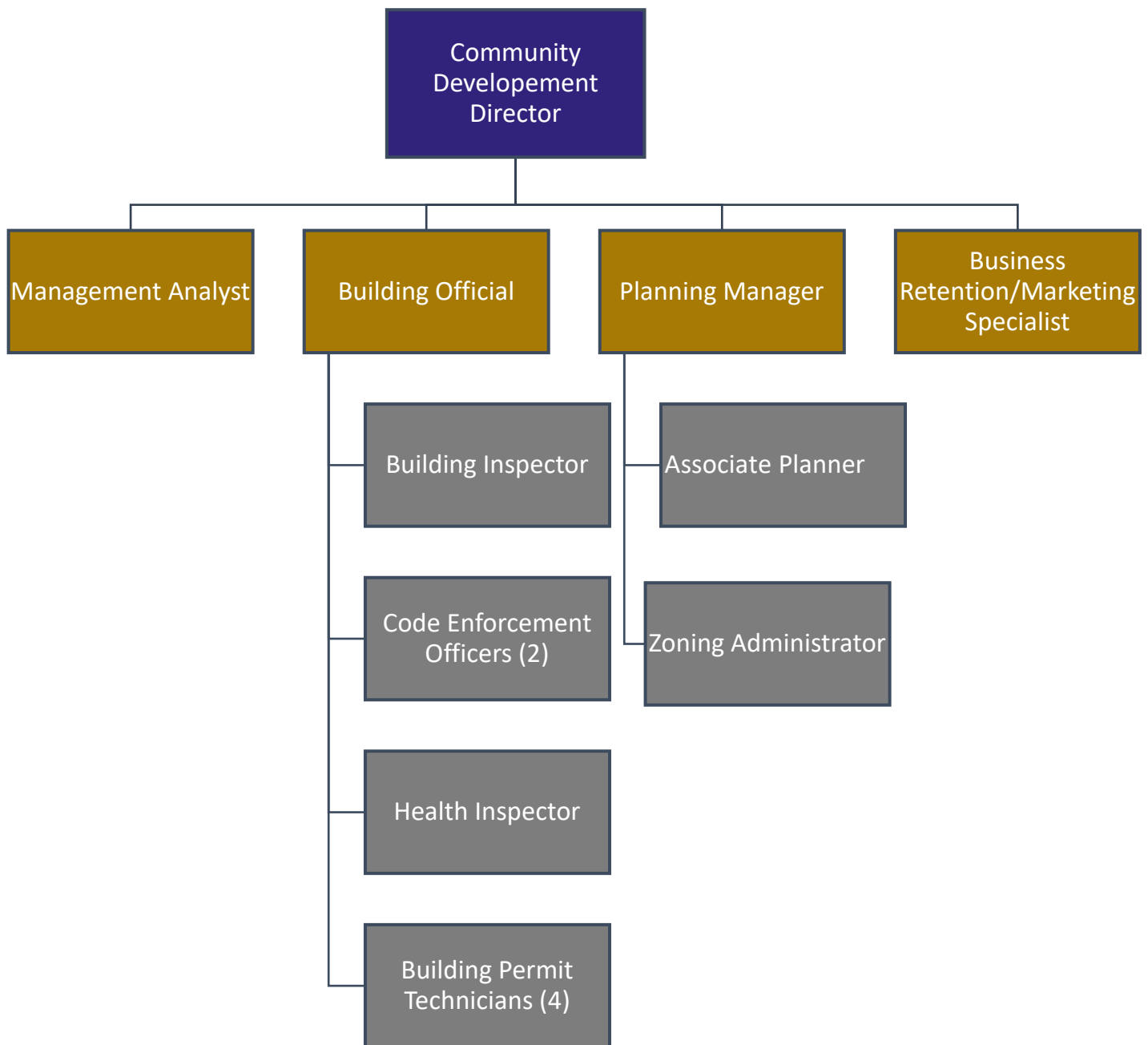
Measure processing time for each permit type in days

Propose development or re-development to Village Board

Health Inspection of all food serving establishments

Benchmark	2021 Actual	2022 Est. Actual	2023 Budget
7	N/A	9	7
3	4	4	3
341	356	393	341

FY 2023 Community Development Structure



FY2023 Proposed Budget

Village of Tinley Park

01
33
000

GENERAL FUND COMMUNITY DEVELOPMENT ADMINISTRATION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	109,421	116,353	137,000	135,000	218,000	81,000
72110 POSTAGE	0	0	2,300	120	2,300	0
72120 TELEPHONE COMMUNICATIONS	0	0	6,600	5,960	6,600	0
72127 MOBILE DATA COMMUNICATIONS	0	0	4,104	4,350	4,560	456
72130 TRAVEL EXPENSE	1	8	100	20	100	0
72140 TRAINING	820	565-	500	300	900	400
72170 MEETINGS & CONFERENCES	30	0	1,000	1,000	2,100	1,100
72220 RECEPTIONS & MEALS	0	0	600	500	2,000	1,400
72310 PRINTING	0	0	1,900	1,200	1,000	900-
72430 EMPLOYEE HEALTH & LIFE	11,108	12,397	15,500	13,500	44,240	28,740
72446 EMPLOYMENT COSTS	0	200	500	350	0	500-
72480 FICA	7,904	8,394	10,500	9,800	13,600	3,100
72485 IMRF	13,645	15,506	18,500	17,250	29,500	11,000
72530 GASOLINE	0	0	500	500	3,500	3,000
72720 DUES & SUBSCRIPTIONS	903	1,119	1,200	1,200	900	300-
72750 SERVICE CONTRACTS	17,379	0	0	0	0	0
73110 OFFICE SUPPLIES	0	334	4,500	2,400	4,500	0
73115 CONFECTIONARY SUPPLIES	0	0	500	0	300	200-
73610 UNIFORMS	0	0	0	0	300	300
Total *****	161,211	153,746	205,804	193,450	334,400	128,596
Total ADMINISTRATION	161,211	153,746	205,804	193,450	334,400	128,596

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
33 COMMUNITY DEVELOPMENT
300 BUILDING

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	685,911	595,496	625,000	563,600	756,000	131,000
71112 OVERTIME	5,125	6,295	3,500	18,000	16,000	12,500
71125 PART TIME HELP - PENSIONABLE	0	17,160	31,000	22,758	0	31,000-
72110 POSTAGE	993	1,217	0	1,600	0	0
72120 TELEPHONE COMMUNICATIONS	2,644	2,812	0	4,500	0	0
72127 MOBILE DATA COMMUNICATIONS	1,845	1,790	0	0	0	0
72130 TRAVEL EXPENSE	1,488	0	500	0	500	0
72140 TRAINING	900	1,096	2,600	500	3,575	975
72170 MEETINGS & CONFERENCES	980	150	2,040	1,000	2,040	0
72220 RECEPTIONS & MEALS	184	494	0	0	0	0
72310 PRINTING	771	538	0	0	0	0
72330 LEGAL NOTICES & ADVERTISING	1,717	480	0	0	0	0
72345 MICROFILM/DIGITAL IMAGING	306	0	0	0	0	0
72430 EMPLOYEE HEALTH & LIFE	141,989	111,017	158,700	132,000	171,840	13,140
72435 POST EMPLOYMENT BENEFITS	9,015	4,835	9,000	3,326	0	9,000-
72446 EMPLOYMENT COSTS	637	529	1,000	1,200	0	1,000-
72480 FICA	50,813	45,939	50,500	43,670	47,200	3,300-
72485 IMRF	84,565	83,090	89,500	79,000	102,400	12,900
72540 R & M - MOTOR VEHICLE	3,704	2,060	2,500	3,000	2,500	0
72565 R&M - COMPUTER EQUIPMENT	1,005	746	867	150	500	367-
72655 SOFTWARE LICENSING & SUPPORT	12,055	46,211	70,000	60,000	54,500	15,500-
72710 TOWEL & LAUNDRY SERVICES	93	0	300	0	0	300-
72720 DUES & SUBSCRIPTIONS	1,714	1,214	1,405	1,400	1,630	225
72743 DEMOLITION COSTS	19,500	0	50,000	0	50,000	0

FY2023 Proposed Budget

Village of Tinley Park

01
33
300

GENERAL FUND COMMUNITY DEVELOPMENT BUILDING

<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72744	PROPERTY MAINTENANCE	13,863	15,769	15,000	13,000	15,000	0
72750	SERVICE CONTRACTS	1,455	559	2,350	1,300	900	1,450-
72790	OTHER CONTRACTUAL SERVICES	162,787	282,261	215,000	215,000	115,000	100,000-
72840	ENGINEERING SERVICES	179	0	50,000	0	40,000	10,000-
72841	ARCHITECTURAL FEES	0	0	0	10,000	5,000	5,000
72844	SPRINKLER REVIEW FEES	4,700	12,567	15,000	12,000	0	15,000-
72853	ELEVATOR INSPECTIONS	16,069	8,838	20,000	20,000	20,000	0
73110	OFFICE SUPPLIES	4,217	2,857	0	0	0	0
73115	CONFECTIONARY SUPPLIES	345	3	0	0	0	0
73530	GASOLINE	4,323	2,880	0	2,500	0	0
73590	BOOKS/MANUALS/BROCHURES	381	650	1,000	400	2,000	1,000
73610	UNIFORMS	125	134	0	50	0	0
73870	OTHER OPERATING SUPPLIES	107	22	500	100	200	300-
Total *****		1,236,505	1,249,709	1,417,262	1,210,054	1,406,785	10,477-
Total BUILDING		1,236,505	1,249,709	1,417,262	1,210,054	1,406,785	10,477-

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
33 COMMUNITY DEVELOPMENT
310 PLANNING

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	97,050	81,449	166,800	161,732	215,500	48,700
71125 PART TIME HELP - PENSIONABLE	59,044	55,496	65,000	42,000	43,000	22,000-
72110 POSTAGE	322	890	0	1,000	0	0
72120 TELEPHONE COMMUNICATIONS	1,553	2,706	0	250	0	0
72127 MOBILE DATA COMMUNICATIONS	1,312	1,656	0	0	0	0
72130 TRAVEL EXPENSE	1,191	0	0	0	100	100
72140 TRAINING	425	0	700	0	1,550	850
72170 MEETINGS & CONFERENCES	1,204	0	325	760	1,000	675
72220 RECEPTION & MEALS	153	0	0	0	0	0
72310 PRINTING	0	31	0	0	0	0
72330 LEGAL NOTICES & ADVERTISING	2,950	4,120	3,000	5,000	5,000	2,000
72345 MICROFILM/DIGITAL IMAGING	0	0	1,000	0	0	1,000-
72430 EMPLOYEE HEALTH & LIFE	18,757	16,660	51,300	57,000	71,240	19,940
72446 EMPLOYMENT COSTS	0	124	1,000	400	0	1,000-
72480 FICA	11,446	10,358	17,750	15,500	20,069	2,319
72485 IMRF	18,833	18,280	31,350	27,500	37,875	6,525
72540 R & M - MOTOR VEHICLE	431	118	1,000	0	1,000	0
72565 R&M - COMPUTER EQUIPMENT	646	30	500	0	500	0
72655 SOFTWARE LICENSING & SUPPORT	8,586	8,254	9,445	8,000	0	9,445-
72720 DUES & SUBSCRIPTIONS	1,056	490	1,000	1,800	1,200	200
72750 SERVICE CONTRACTS	133,801	468	2,350	500	0	2,350-
72790 OTHER CONTRACTUAL SERVICES	26,379	138,626	55,000	98,500	0	55,000-
72840 ENGINEERING SERVICES	7,078	12,095	10,000	2,500	20,000	10,000
72847 PLANNING SERVICES	8,548	3,590	5,000	10,000	5,000	0

FY2023 Proposed Budget

Village of Tinley Park

01	GENERAL FUND						
33	COMMUNITY DEVELOPMENT						
310	PLANNING						
<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
73110	OFFICE SUPPLIES	847	430	0	0	0	0
73115	CONFECTIONARY SUPPLIES	345	3	0	0	0	0
73530	GASOLINE	0	48	0	75	0	0
73590	BOOKS/MANUALS/BROCHURES	537	0	800	0	400	400-
Total	*****	402,494	355,922	423,320	432,517	423,434	114
Total	PLANNING	402,494	355,922	423,320	432,517	423,434	114

FY2023 Proposed Budget

Village of Tinley Park

01
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320

GENERAL FUND COMMUNITY DEVELOPMENT ECONOMIC DEVELOPMENT

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	96,534	95,348	104,000	57,000	86,000	18,000-
72110 POSTAGE	0	1	0	10	0	0
72120 TELEPHONE COMMUNICATIONS	515	727	0	22	0	0
72127 MOBILE DATA COMMUNICATIONS	898	1,008	0	0	0	0
72130 TRAVEL EXPENSES	1,480	0	500	0	250	250-
72140 TRAINING	670	950	1,100	604	1,100	0
72170 MEETINGS & CONFERENCES	560	0	2,805	0	805	2,000-
72310 PRINTING	0	37	0	0	0	0
72430 EMPLOYEE HEALTH & LIFE	15,541	26,046	28,500	13,000	29,120	620
72446 EMPLOYMENT COSTS	645	0	500	880	0	500-
72480 FICA	7,346	6,907	8,000	4,200	6,700	1,300-
72485 IMRF	11,912	12,661	14,100	7,500	11,700	2,400-
72540 R&M - MOTOR VEHICLES	0	150	500	0	500	0
72655 SOFTWARE LICENSING & SUPPORT	2,970	2,798	4,500	2,800	0	4,500-
72720 DUES & SUBSCRIPTIONS	16,985	7,073	10,125	9,100	11,775	1,650
72750 SERVICE CONTRACTS	11,564	468	4,550	500	4,000	550-
72954 PROGRAMS/EVENTS	1,600	10,000	4,000	0	4,000	0
73110 OFFICE SUPPLIES	167	0	0	0	0	0
73530 GASOLINE	96	48	0	0	0	0
73870 ACCREDITATION EXPENSES	0	0	0	900	3,000	3,000
Total *****	169,483	164,222	183,180	96,516	158,950	24,230-
Total ECONOMIC DEVELOPMENT	169,483	164,222	183,180	96,516	158,950	24,230-

FY2023 Proposed Budget
Village of Tinley Park

01	GENERAL FUND						
	Total	COMMUNITY DEVELOPMENT	1,969,693	1,923,599	2,229,566	1,932,537	2,323,569

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 writing, video production, graphic design and survey support to all Village departments.

The Marketing Department is responsible for marketing Tinley Park's tourism amenities and promotes local businesses through a wide variety of advertising, 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

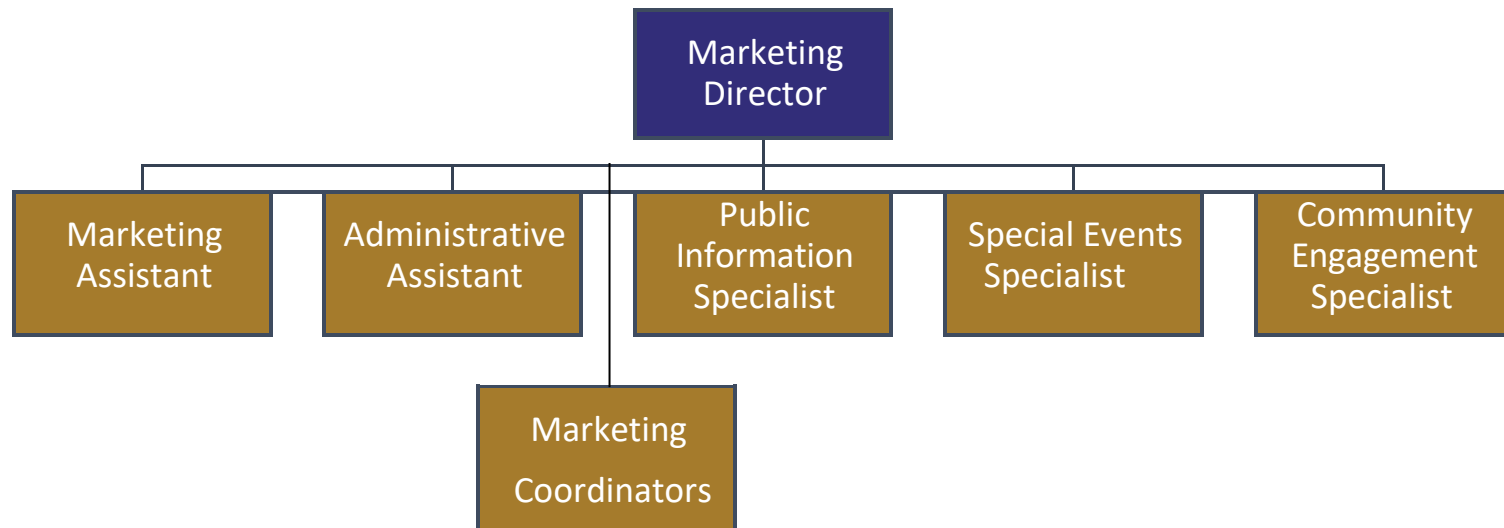
Avg monthly website page views

Electronic newsletter subscribers

Special event attendance

Benchmark	2021 Actual	2022 Estimated Actual	2023 Budget
3,000	3,795	4,060	4,300
75,000	80,900	81,080	81,250
10,000	10,500	11,000	11,500
75,000	N/A	100,000	105,0000

FY 2023 Department Structure



FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
35 MARKETING/COMMUNICATIONS
000 ***

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	121,423	110,659	124,000	175,000	346,000	222,000
71112 OVERTIME	592	102	600	600	600	0
71125 PART TIME HELP - PENSIONABLE	212,600	209,464	246,000	220,000	82,000	164,000-
71127 PART TIME HELP - NON-PENSIONABLE	15,995	2,796	10,000	5,000	44,000	34,000
72110 POSTAGE	2,265	1,000	5,000	1,500	5,000	0
72120 TELEPHONE COMMUNICATIONS	193	649	850	850	1,450	600
72127 MOBILE DATA COMMUNICATIONS	1,548	1,394	1,550	1,550	1,550	0
72130 TRAVEL EXPENSE	0	0	1,000	0	2,500	1,500
72170 MEETINGS & CONFERENCES	245	164	3,500	1,000	3,500	0
72220 RECEPTIONS & MEALS	420	0	3,000	1,500	3,000	0
72310 PRINTING	6,813	2,372	36,500	6,500	32,500	4,000-
72430 EMPLOYEE HEALTH & LIFE	14,792	14,387	20,250	24,000	34,510	14,260
72446 EMPLOYMENT COSTS	0	0	1,000	1,000	0	1,000-
72480 FICA	26,674	24,552	29,150	28,000	37,400	8,250
72485 IMRF	41,384	42,676	50,050	49,000	59,100	9,050
72517 CABLE SERVICES	38	83	180	180	180	0
72530 R & M - EQUIPMENT	1,448	1,324	0	0	0	0
72560 OFFICE EQUIPMENT	58	0	2,000	2,000	2,000	0
72653 WEBSITE MAINTENANCE SERVICES	6,214	11,461	20,000	15,000	25,000	5,000
72655 SOFTWARE LICENSING & SUPPORT	11,947	12,132	12,715	12,715	6,030	6,685-
72720 DUES & SUBSCRIPTIONS	5,468	4,412	7,900	6,000	6,550	1,350-
72750 SERVICE CONTRACTS	1,367	1,441	1,500	1,500	1,500	0
72790 OTHER CONTRACTUAL SVCS	68,148	10,560	10,000	25,000	259,000	249,000
72923 MAIN STREET PROGRAMS	134,701	35,707	147,000	140,000	218,050	71,050

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
35 MARKETING/COMMUNICATIONS
000 ***

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72954 SPECIAL EVENTS	70,137	26,036	90,000	90,000	105,000	15,000
72982 MUNICIPAL TV STATION	2,299	991	8,500	6,500	15,000	6,500
72985 TOURISM PROGRAMS	582	360	2,500	400	5,000	2,500
72991 ANNUAL REPORT	14,097	0	0	0	20,000	20,000
73110 OFFICE SUPPLIES	1,570	1,769	4,500	4,500	6,500	2,000
73112 SEASONAL DECOR/BANNERS	111,666	56,637	50,000	51,000	74,500	24,500
73210 ITEMS FOR RESALE	9,847	272	12,000	14,000	22,000	10,000
73570 ELECTRICAL SUPPLIES	0	0	7,500	6,000	27,500	20,000
73870 OTHER OPERATING SUPPLIES	672	2,896	4,000	4,000	21,600	17,600
Total *****	885,203	576,296	912,745	894,295	1,468,520	555,775
Total ***	885,203	576,296	912,745	894,295	1,468,520	555,775

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND							
35 MARKETING/COMMUNICATIONS							
100 TOURISM							
Account Number		2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	Budget Change FY23-FY22
70000 *****							
72130 TRAVEL EXPENSE		0	0	0	0	2,000	2,000
72170 MEETINGS & CONFERENCES		0	0	0	0	15,000	15,000
72220 RECEPTIONS & MEALS		0	0	0	0	500	500
72310 PRINTING		0	0	0	1,000	20,000	20,000
72653 WEBSITE MAINTENANCE SERVICES		0	0	0	35,000	30,000	30,000
72720 DUES & SUBSCRIPTIONS		0	0	0	7,500	0	0
72790 OTHER CONTRACTUAL SVCS		0	0	0	45,000	40,000	40,000
72983 MEDIA ADVERTISEMENT		0	0	0	120,000	150,000	150,000
72985 TOURISM PROGRAMS		0	0	0	0	30,000	30,000
73110 OFFICE SUPPLIES		0	0	0	0	5,000	5,000
73870 OTHER OPERATING SUPPLIES		0	0	0	5,000	0	0
Total *****		0	0	0	213,500	292,500	292,500
Total TOURISM		0	0	0	213,500	292,500	292,500
Total MARKETING/COMMUNICATIONS		885,203	576,296	912,745	1,107,795	1,761,020	848,275

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.

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.

01-41-44 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.

01-41-45 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.

01-41-46 Marketing Commission (previously known as Community Resources Commission)

The Marketing Commission works collaboratively to support Tinley Park activities and events, the Village's tourism initiatives and brand, and the Village's community involvement and engagement strategies. The Marketing Commission is comprised of the former Marketing and Branding and Community Resources commissions.

01-41-47 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

01-41-48 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.

01-41-56 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.

01-41-57 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-13th 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 30th anniversary of this “friendship.”

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

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
41 COMMISSIONS
040 CIVIL SERVICE

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71127 PART TIME - NON-PENSIONABLE	7,279	1,169	12,000	3,000	12,000	0
72110 POSTAGE	371	157	500	300	500	0
72220 RECEPTION & MEALS	123	0	300	0	300	0
72330 LEGAL NOTICES & ADVERTISING	822	86	1,000	100	1,000	0
72446 EMPLOYMENT COSTS	200	0	0	0	0	0
72480 FICA	557	89	920	200	920	0
72846 TESTING SERVICES	31,950	25,453	31,800	31,000	25,000	6,800-
72850 LEGAL SERVICES	0	0	0	1,000	0	0
73110 OFFICE SUPPLIES	89	0	200	0	200	0
Total *****	41,391	26,954	46,720	35,600	39,920	6,800-
Total CIVIL SERVICE	41,391	26,954	46,720	35,600	39,920	6,800-

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
41 COMMISSIONS
044 ENVIRONMENTAL

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71127 PART TIME - NON-PENSIONABLE	2,035	2,596	2,500	3,900	3,700	1,200
72110 POSTAGE	0	0	50	0	50	0
72480 FICA	156	199	200	350	400	200
72977 CLEAN UP PROGRAM	96	60	1,500	1,000	1,500	0
73830 SIGNS & SIGN MATERIALS	0	0	2,000	200	2,000	0
73870 OTHER OPERATING SUPPLIES	0	0	1,000	1,000	1,500	500
Total *****	2,287	2,855	7,250	6,450	9,150	1,900
Total ENVIRONMENTAL	2,287	2,855	7,250	6,450	9,150	1,900

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
41 COMMISSIONS
045 ECONOMIC/COMMERCIAL

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71127 PART TIME - NON-PENSIONABLE	2,116	1,911	2,600	2,500	2,600	0
72220 RECEPTION & MEALS	0	38	5,000	0	5,000	0
72310 PRINTING	0	0	2,000	0	2,000	0
72480 FICA	162	146	200	200	200	0
72954 SPECIAL EVENTS	0	4,687	5,000	0	6,500	1,500
Total *****	2,278	6,782	14,800	2,700	16,300	1,500
Total ECONOMIC/COMMERCIAL	2,278	6,782	14,800	2,700	16,300	1,500

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
41 COMMISSIONS
046 MARKETING

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71127 PART TIME - NON-PENSIONABLE	3,628	2,409	4,600	3,000	4,600	0
72110 POSTAGE	64	48	750	100	750	0
72170 MEETINGS & CONFERENCES	0	0	600	0	600	0
72220 RECEPTIONS & MEALS	297	0	500	300	500	0
72480 FICA	278	184	360	230	360	0
72790 OTHER CONTRACTUAL SVCS	748	0	1,350	200	1,350	0
72920 SCHOLARSHIPS	4,051	4,497	6,500	5,000	3,500	3,000-
72930 YOUTH IN GOVERNMENT	665	0	850	850	850	0
72981 DISCOVER TINLEY	33	0	0	0	0	0
72982 DISCOVER TINLEY TV PROD	753	0	1,450	1,000	1,450	0
73870 OTHER OPERATING SUPPLIES	211	0	750	200	750	0
Total *****	10,728	7,138	17,710	10,880	14,710	3,000-
Total MARKETING	10,728	7,138	17,710	10,880	14,710	3,000-

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
41 COMMISSIONS
047 ZONING BOARD OF APPEALS

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71125 PART TIME HELP - PENSIONABLE	516	0	1,000	0	0	1,000-
71127 PART TIME - NON-PENSIONABLE	0	213	0	100	350	350
72140 TRAINING	0	0	500	0	500	0
72330 LEGAL NOTICES & ADVERTISING	124	0	0	0	0	0
72480 FICA	39	16	80	20	80	0
72485 IMRF	63	0	135	0	135	0
Total *****	742	229	1,715	120	1,065	650-
Total ZONING BOARD OF APPEALS	742	229	1,715	120	1,065	650-

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
41 COMMISSIONS
048 PLAN COMMISSION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71125 PART TIME HELP - PENSIONABLE	1,578	0	2,700	0	0	2,700-
71127 PART TIME - NON-PENSIONABLE	46	1,227	0	2,000	3,500	3,500
72140 TRAINING	0	0	500	200	500	0
72170 MEETINGS & CONFERENCES	0	0	500	0	500	0
72220 RECEPTIONS & MEALS	0	0	200	0	200	0
72330 LEGAL NOTICES & ADVERTISING	147	0	0	200	0	0
72480 FICA	124	94	210	100	210	0
72485 IMRF	198	0	375	0	375	0
72630 RENT	0	0	1,000	0	1,000	0
72720 DUES & SUBSCRIPTIONS	0	0	733	0	733	0
72790 OTHER CONTRACTUAL SVCS	0	0	1,000	0	1,000	0
Total *****	2,093	1,321	7,218	2,500	8,018	800
Total PLAN COMMISSION	2,093	1,321	7,218	2,500	8,018	800

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
41 COMMISSIONS
050 VETERANS

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71127 PART TIME - NON-PENSIONABLE	2,205	1,631	2,300	2,000	2,300	0
72110 POSTAGE	41	136	150	150	150	0
72220 RECEPTION & MEALS	81	0	1,000	3,000	1,000	0
72480 FICA	169	125	175	160	175	0
72790 OTHER CONTRACTUAL SVCS	27	31	500	50	500	0
72920 AWARDS & SCHOLARSHIPS	0	0	300	200	300	0
72922 OVERSEAS MILITARY SUPPORT	0	0	100	0	100	0
72928 COMMEMORATIVE EQUIPMENT	17,391	1,042	10,000	1,000	10,000	0
72930 EDUCATION IN ART PUB BLG	1,201	0	2,600	0	2,600	0
72932 ARMED SERV REUNION BKFST	2,581	0	4,100	2,500	4,100	0
72934 VET/VOLUNTEER RECOG. PRG	0	333	1,000	500	1,000	0
72970 VET WELCOME HOME RECEIPT	0	132	1,000	0	1,000	0
73112 FLAGS/BANNERS	0	0	1,710	0	1,710	0
Total *****	23,696	3,430	24,935	9,560	24,935	0
Total VETERANS	23,696	3,430	24,935	9,560	24,935	0

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
41 COMMISSIONS
054 HISTORIC PRESERVATION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71127 PART TIME - NON-PENSIONABLE	0	0	250	0	250	0
72110 POSTAGE	0	0	25	0	25	0
72480 FICA	0	0	20	0	20	0
72720 DUES & SUBSCRIPTIONS	50	35	250	50	250	0
72790 OTHER CONTRACTUAL SVCS	0	0	2,000	0	2,000	0
72841 ARCHITECT/PLANNING SRVCS	0	0	2,000	0	2,000	0
72921 HISTORIC SITES SUPPORT	5,000	5,000	5,000	5,000	5,000	0
73110 OFFICE SUPPLIES	0	0	100	0	100	0
Total *****	5,050	5,035	9,645	5,050	9,645	0
Total HISTORIC PRESERVATION	5,050	5,035	9,645	5,050	9,645	0

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
41 COMMISSIONS
056 SENIOR SERVICES

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71125 PART TIME HELP - PENSIONABLE	13,419	0	18,500	0	18,500	0
71127 PART TIME - NON-PENSIONABLE	2,935	760	3,300	3,000	3,300	0
72110 POSTAGE	873	1	1,300	1,000	1,300	0
72310 PRINTING & PUBLICATIONS	0	0	800	0	800	0
72480 FICA	1,251	58	1,700	300	1,700	0
72485 IMRF	1,625	0	2,550	0	2,550	0
72750 SERVICE CONTRACTS	651	730	1,150	1,600	1,150	0
72937 COMMUNITY CENTER	14,625	0	19,500	15,000	19,500	0
72954 PROGRAMS/EVENTS	2,624	0	3,050	3,000	5,000	1,950
73110 OFFICE SUPPLIES	744	0	1,000	500	1,000	0
Total *****	38,747	1,549	52,850	24,400	54,800	1,950
Total SENIOR SERVICES	38,747	1,549	52,850	24,400	54,800	1,950

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
41 COMMISSIONS
057 SISTER CITIES

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71127 PART TIME - NON-PENSIONABLE	3,316	2,054	3,000	3,000	3,000	0
72110 POSTAGE	0	0	50	0	50	0
72220 RECEPTION & MEALS	0	0	500	500	2,500	2,000
72480 FICA	254	157	230	200	230	0
72720 DUES & SUBSCRIPTIONS	810	0	850	0	850	0
72940 EXCHANGE VISIT	547	0	500	500	1,500	1,000
73110 OFFICE SUPPLIES	0	0	50	0	50	0
73870 OTHER CONTRACT SERVICES	0	0	200	0	200	0
Total *****	4,927	2,211	5,380	4,200	8,380	3,000
Total SISTER CITIES	4,927	2,211	5,380	4,200	8,380	3,000
Total COMMISSIONS	131,939	57,504	188,223	101,460	186,923	1,300-

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 budget and going forward. 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

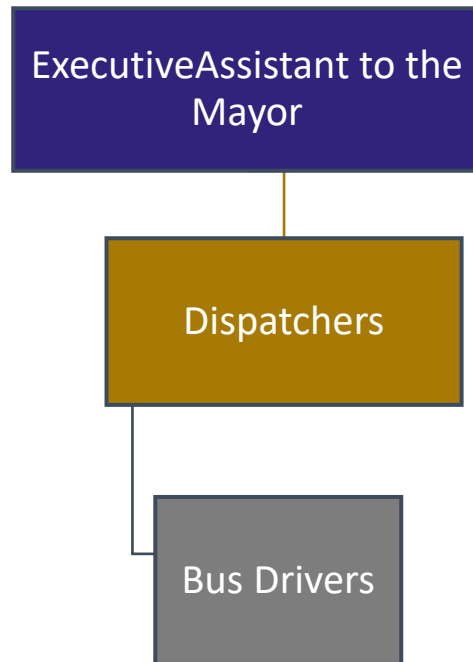
Performance Measures

Provide bus route schedules and timely rides for the residents.

Bus Maintenance – complies with maintenance schedule.

Benchmark	2021 Actual	2022 Est. Actual	2023 Budget
99%	95%	95%	99%
4	4	4	4

FY 2023 Department Structure



FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
42 VILLAGE BUS SERVICES
000 ***

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	0	0	500	0	0	500-
71125 PART TIME HELP - PENSIONABLE	13,466	20,529	28,000	21,000	20,000	8,000-
71127 PART TIME HELP - NON-PENSIONABLE	17,258	36,821	59,400	61,800	95,000	35,600
72120 TELEPHONE COMMUNICATIONS	269	148	620	200	740	120
72266 VEHICLE INSPECTION	84	56	130	130	0	130-
72446 EMPLOYMENT COSTS	2,585	400	1,500	1,500	0	1,500-
72480 FICA	2,350	4,387	6,750	6,250	9,400	2,650
72485 IMRF	1,435	2,736	3,850	3,000	2,700	1,150-
72540 R&M-MOTOR VEHICLES	325	1,290	2,500	3,500	2,500	0
72550 R&M-RADIOS	0	0	0	100	500	500
72855 MEDICAL SERVICES	0	59	750	500	750	0
73530 GASOLINE	5,109	4,860	6,120	9,000	6,120	0
73535 OIL	289	194	400	600	500	100
73545 DIESEL	0	0	5,720	1,000	5,620	100-
73560 TIRES & TUBES	0	706	1,500	500	1,500	0
73870 OTHER OPERATING SUPPLIES	19	45	250	250	250	0
Total *****	43,189	72,231	117,990	109,330	145,580	27,590
Total ***	43,189	72,231	117,990	109,330	145,580	27,590
Total VILLAGE BUS SERVICES	43,189	72,231	117,990	109,330	145,580	27,590

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
53 PACE BUS SERVICES
000 ***

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71125 PART TIME HELP - PENSIONABLE	33,322	0	0	0	0	0
71127 PART TIME HELP - NON-PENSIONABLE	31,345	0	0	0	0	0
72110 POSTAGE	2	0	0	0	0	0
72120 TELEPHONE COMMUNICATIONS	250	0	0	0	0	0
72266 VEHICLE INSPECTION	28	0	0	0	0	0
72310 PRINTING	26	0	0	0	0	0
72446 EMPLOYMENT COSTS	234	0	0	0	0	0
72480 FICA	4,947	0	0	0	0	0
72485 IMRF	4,078	0	0	0	0	0
72540 R & M - MOTOR VEHICLES	6,985	0	0	0	0	0
72855 MEDICAL SERVICES	301	0	0	0	0	0
73530 GASOLINE	3,589	0	0	0	0	0
73535 OIL	125	0	0	0	0	0
73560 TIRES & TUBES	730	0	0	0	0	0
73870 OTHER OPERATING SUPPLIES	40	0	0	0	0	0
Total *****	86,002	0	0	0	0	0
Total ***	86,002	0	0	0	0	0
Total PACE BUS SERVICES	86,002	0	0	0	0	0

TRANSFERS

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

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
96 TRANSFERS
000 ***

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
90000 *** Title Not Found ***						
98027 TRANSFER TO NEW BREMEN TIF	0	0	0	1,200,000	0	0
98030 TRANSFER TO CAPITAL IMPROVEMENT	8,823,883	8,436,342	690,000	995,000	1,430,000	740,000
98031 TRANSFER TO BOND/TAX STABILIZATION	500,000	500,000	0	500,000	0	0
98033 TRANSFER TO SURTAX CAPITAL IMPROVEME	1,879,360	1,987,785	1,762,000	2,328,000	2,265,000	503,000
98040 TRANSFER TO DEBT SERVICE	350,000	350,000	350,000	350,000	350,000	0
98061 TRANSFER TO SEWER REHAB	0	0	0	739,312	3,850,000	3,850,000
98062 TRANSFER TO W/S CONSTRUCTION	0	0	0	0	1,616,000	1,616,000
98070 TRANSFER TO COMMUTER PARKING	0	0	0	400,000	0	0
98080 TRANSFER TO POLICE PENSION	2,780,689	3,712,984	4,420,000	4,399,000	3,750,000	670,000-
Total *** Title Not Found ***	14,333,932	14,987,111	7,222,000	10,911,312	13,261,000	6,039,000
Total ***	14,333,932	14,987,111	7,222,000	10,911,312	13,261,000	6,039,000
Total TRANSFERS	14,333,932	14,987,111	7,222,000	10,911,312	13,261,000	6,039,000

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.

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
97 ECONOMIC INCENTIVES
000 ***

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
79116 CODE COMPLIANCE INCENTIVE PROGRAM	5,375	0	0	0	35,000	35,000
79118 SIGNAGE INCENTIVE PROGRAM	4,854	0	1,448	1,448	50,000	48,553
79121 SALES TAX RESERVE XVI MENARD	57,224	95,347	100,000	105,008	110,000	10,000
79125 SALES TAX RESERVE XX OH	67,945	102,155	90,000	87,000	95,000	5,000
79126 SALES TAX RESERVE XXI-FAMILY H/S	0	14,956	10,000	54,000	55,000	45,000
79128 REAL ESTATE TAX RESERVE - PANDUIT	61,172	76,002	80,000	73,106	80,000	0
79129 SALES TAX RESERVE-TEC	694,828	225,520	0	0	0	0
79132 SALES TAX RESERVE - STEINER ELECT	0	891	10,000	7,812	0	10,000-
79133 SALES TX RES-BROOKSIDE MKT PHASE II	144,065	124,254	150,000	173,273	0	150,000-
79135 SALES TAX RES-ORLAND TOYOTA	0	0	20,000	13,886	20,000	0
79138 SALES TAX RESERVE-CADILLAC	92,900	85,212	90,000	124,622	100,000	10,000
79140 SALES TAX RESERVE-APPLE CHEVROLET	42,325	0	0	0	0	0
79141 FACADE IMPROVEMENT PROGRAM	0	0	0	18,000	35,000	35,000
79142 REAL ESTATE TAX RESERVE - UGN	6,000	6,000	0	0	0	0
79143 SALES TAX RESERVE - CHRYSLER	340,378	605,448	300,000	300,000	300,000	0
79144 SALES TAX RESERVE - GREAT ESCAPE	42,513	41,598	43,000	81,478	0	43,000-
79146 COVID-19 WINTER DINING GRANT	0	38,990	0	0	0	0
79147 SALES TAX RESERVE - TP PLAZA	0	0	0	0	100,000	100,000
Total *****	1,559,579	1,416,373	894,448	1,039,633	980,000	85,553
Total ***	1,559,579	1,416,373	894,448	1,039,633	980,000	85,553
Total ECONOMIC INCENTIVES	1,559,579	1,416,373	894,448	1,039,633	980,000	85,553

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.

FY2023 Proposed Budget

Village of Tinley Park

01 GENERAL FUND
98 CONTINGENCY
000 ***

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
90000 *** Title Not Found ***						
99000 CONTINGENCIES	5,596	6,395	250,000	100,000	200,000	50,000-
Total *** Title Not Found ***	5,596	6,395	250,000	100,000	200,000	50,000-
Total ***	5,596	6,395	250,000	100,000	200,000	50,000-
Total CONTINGENCY	5,596	6,395	250,000	100,000	200,000	50,000-
Total GENERAL FUND	55,107,288	55,140,623	54,458,913	57,265,831	67,948,479	13,489,567

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, 2021 through June 30, 2022 the combined tax on diesel fuel, liquified petroleum gas and liquified natural gas is currently 46.7 cents. The tax on gasoline and compressed natural gas is now 39.2 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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
5 Motor Fuel Tax									
Opening Cash Balance			5,586,670	5,586,670			5,178,331		
Revenue	2,107,415	4,052,542	2,260,000	3,657,643	61.8%	1,397,643	2,975,825	31.7%	715,825
Expenditures	1,506,784	2,034,000	3,100,000	4,065,982	31.2%	(965,982)	3,642,442	17.5%	542,442
	600,631	2,018,542	(840,000)	(408,339)		2,363,625	(666,617)		173,383
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
	0	0	0	0		0	0		0
Ending Cash Balance			4,746,670	5,178,331			4,511,714		

2023 Projected Revenues
Village of Tinley Park

05

MOTOR FUEL TAX

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
45300 MFT STATE ALLOTMENTS	1,414,161	1,173,119	1,300,000	1,330,000	1,335,000	35,000
45310 MFT TRANSPORTATION RENEWAL FUND ALLI	635,609	838,458	930,000	962,000	1,000,000	70,000
45320 REBUILD ILLINOIS	0	1,868,475	0	1,245,650	622,825	622,825
45350 MFT GROWTH IMPACT ALLOC	14,136	137,401	0	94,993	0	0
65700 INTEREST - I/P	43,509	35,089	30,000	25,000	18,000	12,000-
Total MOTOR FUEL TAX	2,107,415	4,052,542	2,260,000	3,657,643	2,975,825	715,825

FY2023 Proposed Budget

Village of Tinley Park

05 MOTOR FUEL TAX
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72742 CONSTRUCTION COSTS	0	0	0	1,515,982	168,442	168,442
72840 ENGINEERING SERVICES	100,000	100,000	300,000	250,000	324,000	24,000
75405 OVERLAY PROGRAM	1,406,784	1,934,000	2,800,000	2,300,000	3,150,000	350,000
Total *****	1,506,784	2,034,000	3,100,000	4,065,982	3,642,442	542,442
Total ***	1,506,784	2,034,000	3,100,000	4,065,982	3,642,442	542,442
Total **	1,506,784	2,034,000	3,100,000	4,065,982	3,642,442	542,442
Total MOTOR FUEL TAX	1,506,784	2,034,000	3,100,000	4,065,982	3,642,442	542,442

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 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

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
6 Local Road Improvements									
Opening Cash Balance			612,762	612,762			1,082,302		
Revenue	837,397	997,000	601,500	513,000	-14.7%	(88,500)	451,000	-25.0%	(150,500)
Expenditures	2,499,732	1,625,348	28,500	43,460	52.5%	14,960	593,000	1980.7%	564,500
	(1,662,335)	(628,348)	573,000	469,540		(103,460)	(142,000)		(715,000)
Transfer In	1,821,651	379,000	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
	1,821,651	379,000	0	0		0	0		0
Ending Cash Balance			1,185,762	1,082,302			940,302		

2023 Projected Revenues
Village of Tinley Park

06 LOCAL ROAD IMPROVEMENTS

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
43010 VEHICLE LICENSE	438,835	657,191	600,000	470,000	450,000	150,000-
48023 TRAFFIC SIGNAL ENFORCEMENT FEES	394,812	334,609	0	40,000	0	0
65700 INTEREST - I/P	3,750	5,200	1,500	3,000	1,000	500-
69030 TRANSFER FROM CAPITAL	1,445,098	0	0	0	0	0
69033 TRANSFER FROM SURTAX CAP	376,553	379,000	0	0	0	0
Total LOCAL ROAD IMPROVEMENTS	2,659,048	1,376,000	601,500	513,000	451,000	150,500-

FY2023 Proposed Budget

Village of Tinley Park

06 LOCAL ROAD IMPROVEMENTS
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72110 POSTAGE	407	21,149	13,500	17,000	17,500	4,000
72310 PRINTING	0	15,385	8,000	8,500	8,500	500
72840 ENGINEERING SERVICES	392,409	126,486	0	8,228	35,000	35,000
72872 VEHICLE STICKER PROGRAM	0	0	0	0	25,000	25,000
72873 TRAFFIC SIGNAL ENFORCEMENT PROGRAM	0	100	0	0	0	0
73210 ITEMS FOR RESALE	6,593	5,862	7,000	7,000	7,000	0
75405 OVERLAY PROGRAM	2,099,902	1,455,327	0	2,332	350,000	350,000
75406 CRACK SEAL PROGRAM	0	0	0	0	150,000	150,000
79005 REFUNDS - VEHICLE STICKER	421	1,039	0	400	0	0
Total *****	2,499,732	1,625,348	28,500	43,460	593,000	564,500
90000 *** Title Not Found ***						
Total *** Title Not Found ***	0	0	0	0	0	0
Total ***	2,499,732	1,625,348	28,500	43,460	593,000	564,500
Total **	2,499,732	1,625,348	28,500	43,460	593,000	564,500
Total LOCAL ROAD IMPROVEMENTS	2,499,732	1,625,348	28,500	43,460	593,000	564,500

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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
8 Odyssey Street Maintenance									
Opening Cash Balance			426,915	426,915			477,205		
Revenue	62,201	73,883	77,880	77,390	-0.6%	(490)	75,880	-2.6%	(2,000)
Expenditures	9,312	14,152	42,750	27,100	-36.6%	15,650	42,750	0.0%	0
	52,889	59,731	35,130	50,290		(16,140)	33,130		(2,000)
Transfer In	775	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
	775	0	0	0		0	0		0
Ending Cash Balance			462,045	477,205			510,335		

2023 Projected Revenues
Village of Tinley Park

08 ODYSSEY STREET MAINTENANCE

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
48105 LATE FEES-STREET MAINTENANCE	672	576	0	790	0	0
51115 STREET MAINTENANCE FEES	56,154	70,077	74,880	75,000	74,880	0
65700 INTEREST - I/P	5,375	3,230	3,000	1,600	1,000	2,000-
69030 TRANSFER FROM CAPITAL IMPROVEMENT FI	775	0	0	0	0	0
Total ODYSSEY STREET MAINTENANCE	62,976	73,883	77,880	77,390	75,880	2,000-

FY2023 Proposed Budget

Village of Tinley Park

08 ODYSSEY STREET MAINTENANCE
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72510 ELECTRICITY	1,520	1,976	3,000	1,850	3,000	0
72785 CONTRACT SNOW REMOVAL	3,861	9,204	11,250	11,250	11,250	0
73810 SALT FOR ICE CONTROL	3,931	0	10,000	10,000	10,000	0
73870 OTHER OPERATING SUPPLIES	0	2,972	18,500	4,000	18,500	0
Total *****	9,312	14,152	42,750	27,100	42,750	0
Total ***	9,312	14,152	42,750	27,100	42,750	0
Total **	9,312	14,152	42,750	27,100	42,750	0
Total ODYSSEY STREET MAINTENANCE	9,312	14,152	42,750	27,100	42,750	0

HOMELAND SECURITY (CUSTOMS) SEIZURES FUND

The Homeland Security (formerly 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 Homeland Security, 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 program at the end of calendar 2015. The Village is currently seeking to reengage in the program.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
9 Customs Seizures									
Opening Cash Balance			20,111	20,111			20,176		
Revenue	5,157	3,154	100	65	-35.0%	(35)	40	-60.0%	(60)
Expenditures	11,450	0	0	0		0	0		0
Ending Cash Balance			20,211	20,176			20,216		

2023 Projected Revenues
Village of Tinley Park

09 CUSTOM SEIZURES FUND							
<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
45410	CUSTOM SEIZURES DISTRIBS	4,815	3,001	0	0	0	0
65700	INTEREST - INVEST POOL	342	153	100	65	40	60-
Total	CUSTOM SEIZURES FUND	5,157	3,154	100	65	40	60-

FY2023 Proposed Budget

Village of Tinley Park

09 CUSTOM SEIZURES FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
74628 STUN GUNS	11,450	0	0	0	0	0
Total *****	11,450	0	0	0	0	0
Total ***	11,450	0	0	0	0	0
Total **	11,450	0	0	0	0	0
Total CUSTOM SEIZURES FUND	11,450	0	0	0	0	0

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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
10 Drug Enforcement									
Opening Cash Balance			101,079	101,079			100,229		
Revenue	1,388	12,405	700	350	-50.0%	(350)	250	-64.3%	(450)
Expenditures	1,150	1,000	3,300	1,200	-63.6%	2,100	3,300	0.0%	0
Ending Cash Balance			98,479	100,229			97,179		

2023 Projected Revenues
Village of Tinley Park

10

DRUG ENFORCEMENT FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
45420 DRUG FORFEITURES RECEIPTS	0	11,604	0	0	0	0
65700 INTEREST-INVEST POOL	1,388	801	700	350	250	450-
Total DRUG ENFORCEMENT FUND	1,388	12,405	700	350	250	450-

FY2023 Proposed Budget

Village of Tinley Park

10 DRUG ENFORCEMENT FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72790 OTHER CONTRACTURAL SERVICES	1,000	1,000	3,000	1,000	3,000	0
72860 VEHICLE LICENSES	150	0	300	200	300	0
Total *****	1,150	1,000	3,300	1,200	3,300	0
Total ***	1,150	1,000	3,300	1,200	3,300	0
Total **	1,150	1,000	3,300	1,200	3,300	0
Total DRUG ENFORCEMENT FUND	1,150	1,000	3,300	1,200	3,300	0

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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
11 Enhanced 9-1-1 Service									
Opening Cash Balance			1,922,246	1,922,246			2,318,476		
Revenue	941,341	1,059,001	1,013,080	987,080	-2.6%	(26,000)	985,326	-2.7%	(27,754)
Expenditures	550,046	538,558	895,250	590,850	-34.0%	304,400	1,062,945	18.7%	167,695
	391,295	520,443	117,830	396,230		(330,400)	(77,619)		(195,449)
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
	0	0	0	0		0	0		0
Ending Cash Balance			2,040,076	2,318,476			2,240,857		

2023 Projected Revenues
Village of Tinley Park

11 ENHANCED 9-1-1 SERVICE FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
42030 9-1-1 SURCHARGE REVENUE	904,762	989,983	970,000	952,000	950,000	20,000-
45000 MABAS 24 COMM & DISPATCH	17,526	26,000	28,080	28,080	30,326	2,246
45599 MISCELLANEOUS GRANTS	0	29,619	0	0	0	0
65700 INTEREST - I/P	19,053	13,399	15,000	7,000	5,000	10,000-
Total ENHANCED 9-1-1 SERVICE FUND	941,341	1,059,001	1,013,080	987,080	985,326	27,754-

FY2023 Proposed Budget

Village of Tinley Park

11 ENHANCED 9-1-1 SERVICE FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	220,080	222,223	243,000	230,000	271,000	28,000
71112 OVERTIME	67,186	59,781	67,500	67,500	67,500	0
72127 MOBILE DATA COMMUNICATIONS	866	885	900	900	900	0
72143 TUITION REIMBURSEMENT	0	0	4,000	0	4,000	0
72430 EMPLOYEE HEALTH & LIFE	50,875	49,481	62,000	56,000	73,625	11,625
72480 FICA	21,542	21,073	24,000	24,500	26,150	2,150
72485 IMRF	35,514	37,402	41,950	41,950	45,870	3,920
72530 R&M EQUIPMENT	3,350	0	20,000	0	20,000	0
72655 SOFTWARE LICENSING & SUPPORT	12,040	0	12,900	5,000	12,900	0
72750 CONTRACTUAL SERVICES	138,593	117,726	150,000	150,000	150,000	0
74150 RADIO & COMMUNICATION EQUIP	0	368	269,000	15,000	391,000	122,000
74245 911 EQUIPMENT	0	29,619	0	0	0	0
Total *****	550,046	538,558	895,250	590,850	1,062,945	167,695
Total ***	550,046	538,558	895,250	590,850	1,062,945	167,695
Total **	550,046	538,558	895,250	590,850	1,062,945	167,695
Total ENHANCED 9-1-1 SERVICE FUND	550,046	538,558	895,250	590,850	1,062,945	167,695

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%) has been paid to the Chicago Southland Convention and Visitors Bureau (CSCVB). This agreement was terminated on June 1st, 2021. The Village Board has determined the need to redirect these funds to support A Tinley Park-specific tourism marketing plan which is now accounted for as a subdivision of the Village's Marketing Department.

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 account for the receipts and expenditure of the Hotel/Motel Accommodations Tax. A primary use of these funds is to support the Village's Marketing Department activities found budgeted in the General Fund.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
12 Hotel Accommodations Tax									
Opening Cash Balance			2,942,072	2,942,072			3,865,937		
Revenue	1,786,258	897,103	925,000	2,056,000	122.3%	1,131,000	1,810,000	95.7%	885,000
Expenditures	259,389	360,204	512,200	232,135	-54.7%	280,065	430,200	-16.0%	(82,000)
	1,526,869	536,899	412,800	1,823,865		850,935	1,379,800		967,000
Transfer In	0	0	0			0			0
Transfer Out	1,302,463	807,277	1,107,000	900,000	-18.7%	207,000	1,388,000	25.4%	281,000
	(1,302,463)	(807,277)	(1,107,000)	(900,000)		(207,000)	(1,388,000)		(281,000)
Ending Cash Balance			2,247,872	3,865,937			3,857,737		

2023 Projected Revenues
Village of Tinley Park

12 HOTEL/MOTEL TAX FUND							
<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
42025	HOTEL/MOTEL TAX	1,731,706	869,156	900,000	2,030,000	1,800,000	900,000
48010	LATE PAYMENT FINES	4,993	2,292	0	15,000	0	0
65700	INTEREST - I/P	49,559	25,655	25,000	11,000	10,000	15,000-
Total	HOTEL/MOTEL TAX FUND	1,786,258	897,103	925,000	2,056,000	1,810,000	885,000

FY2023 Proposed Budget

Village of Tinley Park

12 HOTEL/MOTEL TAX FUND
00 **
000 ***

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72510 ELECTRICITY	929	845	1,200	900	1,200	0
72845 ACCOUNTING & AUDIT SERV	1,500	6,739	14,000	10,000	14,000	0
72986 TOURISM PROGRAMS	10,250	0	40,000	25,000	40,000	0
74225 BUS/TROLLEY	0	0	185,000	0	225,000	40,000
75907 CONVENTION CENTER IMPROVEMENTS	0	91,964	0	28,999	0	0
79107 CSCVB	218,548	136,100	122,000	102,862	0	122,000-
79118 ECONOMIC INCENTIVE UGN	1,500	0	0	0	0	0
79142 CONVENTION CTR MANAGEMENT INCENTIVE	26,662	124,556	150,000	64,374	150,000	0
Total *****	259,389	360,204	512,200	232,135	430,200	82,000-
90000 *** Title Not Found ***						
98001 TRANSFER TO GENERAL	807,690	558,947	600,000	900,000	888,000	288,000
98030 TRANSFER TO CAPITAL IMPROVEMENT	0	0	250,000	0	0	250,000-
98041 TRANSFER TO HOTEL TAX DEBT SERVICE	494,773	248,330	257,000	0	500,000	243,000
Total *** Title Not Found ***	1,302,463	807,277	1,107,000	900,000	1,388,000	281,000
Total ***	1,561,852	1,167,481	1,619,200	1,132,135	1,818,200	199,000
Total **	1,561,852	1,167,481	1,619,200	1,132,135	1,818,200	199,000

FY2023 Proposed Budget

Village of Tinley Park

12 HOTEL/MOTEL TAX FUND							
35 MARKETING/COMMUNICATIONS							
000 ***							
<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****							
Total	*****	0	0	0	0	0	0
Total	***	0	0	0	0	0	0
Total	MARKETING/COMMUNICATIONS	0	0	0	0	0	0
Total	HOTEL/MOTEL TAX FUND	1,561,852	1,167,481	1,619,200	1,132,135	1,818,200	199,000

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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
14 Fire Alarm									
Opening Cash Balance			2,746,952	2,746,952			2,890,139		
Revenue	426,984	418,053	413,320	416,400	0.8%	3,080	400,320	-3.2%	(13,000)
Expenditures	182,130	177,027	445,460	273,213	-38.7%	172,247	457,180	2.6%	11,720
Ending Cash Balance			2,714,812	2,890,139			2,833,279		

2023 Projected Revenues
Village of Tinley Park

14 FIRE ALARM FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
43070 FIRE ALARM FEES	388,707	394,264	391,320	402,000	391,320	0
48105 FIRE ALARM LATE CHARGES	271	383	0	4,000	0	0
54999 MISCELLANEOUS REVENUE	1,818	2,728	2,000	900	1,000	1,000-
65700 INTEREST - I/P	36,188	20,678	20,000	9,500	8,000	12,000-
Total FIRE ALARM FUND	426,984	418,053	413,320	416,400	400,320	13,000-

FY2023 Proposed Budget

Village of Tinley Park

14 FIRE ALARM FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	2,027	0	9,430	0	9,430	0
71125 PART TIME HELP - PENSIONABLE	42,547	42,578	50,000	45,000	50,000	0
72110 POSTAGE	450	549	550	100	550	0
72120 TELEPHONE COMMUNICATIONS	0	0	600	0	600	0
72127 MOBILE DATA COMMUNICATIONS	0	0	960	0	960	0
72140 TRAINING	75	755	1,000	500	1,500	500
72310 PRINTING	232	168	1,000	500	1,000	0
72315 BANK CHARGES	272	171	300	300	300	0
72480 FICA	3,411	3,257	4,550	3,500	4,550	0
72485 IMRF	5,520	5,674	7,000	5,500	7,000	0
72540 R & M VEHICLES	0	408	1,000	500	1,000	0
72550 R & M RADIOS	5,671	7,953	19,280	31,000	30,000	10,720
72553 R & M HEAD END EQUIPMENT	200	0	177,000	12,000	177,000	0
72565 R & M - COMPUTER EQUIPMENT	0	0	1,500	500	1,500	0
72567 R&M- MOBILE DATA EQUIPMENT	0	0	500	250	500	0
72655 SOFTWARE LICENSING & SUPPORT	2,710	2,320	6,900	12,000	6,900	0
72720 DUES & SUBSCRIPTIONS	240	0	250	250	250	0
72750 SERVICE CONTRACTS-FIRE ALARMS	100,766	101,805	112,140	112,140	112,140	0
72800 FIRE ALARM RADIO INSTALLATION	7,483	8,072	12,000	12,000	12,000	0
72850 LEGAL	0	0	500	0	500	0
73110 OFFICE SUPPLIES	30	0	500	0	500	0
73530 GASOLINE	659	641	2,000	1,173	2,000	0
73610 UNIFORMS	0	0	500	500	1,000	500
74128 COMPUTER EQUIPMENT	0	0	1,000	500	1,000	0

FY2023 Proposed Budget

Village of Tinley Park

14 FIRE ALARM FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
74150 RADIO & COMMUNICATION EQUIPMENT	5,538	2,676	35,000	35,000	35,000	0
75112 REMODEL/IMPROVEMENTS	4,299	0	0	0	0	0
Total *****	182,130	177,027	445,460	273,213	457,180	11,720
90000 *** Title Not Found ***						
Total *** Title Not Found ***	0	0	0	0	0	0
Total ***	182,130	177,027	445,460	273,213	457,180	11,720
Total **	182,130	177,027	445,460	273,213	457,180	11,720
Total FIRE ALARM FUND	182,130	177,027	445,460	273,213	457,180	11,720

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.

The use and expenditure of these monies occurs under the direction of a Foreign Fire Tax Board comprised of firefighters serving the community. Custody of the Foreign Fire Tax Funds is with the Tinley Park Foreign Fire Tax Board.

However, the funds are considered a Village accountable asset for audit and financial reporting purposes.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
36 Foreign Fire Insurance Tax Fund									
Opening Cash Balance			361,371	361,371			258,944		
Revenue	81,726	81,075	77,700	87,573	12.7%	9,873	81,050	4.3%	3,350
Expenditures	35,809	141,030	430,000	190,000	-55.8%	240,000	339,500	-21.1%	(90,500)
Ending Cash Balance			9,071	258,944			494		

2023 Projected Revenues
Village of Tinley Park

36 FOREIGN FIRE INSURANCE TAX FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
42037 FOREIGN FIRE INSURANCE TAX REVENUE	77,141	80,400	77,500	87,498	81,000	3,500
54035 SALE OF PROPERTY	0	600	0	0	0	0
65110 INTEREST	1,047	75	200	75	50	150-
65150 INTEREST - CD'S	3,538	0	0	0	0	0
Total FOREIGN FIRE INSURANCE TAX FUND	81,726	81,075	77,700	87,573	81,050	3,350

FY2023 Proposed Budget

Village of Tinley Park

36 FOREIGN FIRE INSURANCE TAX FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72140 TRAINING	5,520	0	5,000	2,500	5,000	0
72530 MAINTENANCE	0	3,250	15,000	5,000	15,000	0
72720 DUES & SUBSCRIPTIONS	0	225	3,000	1,500	1,500	1,500-
72790 OTHER CONTRACTUAL SERVICES	0	0	65,000	30,000	50,000	15,000-
73110 OFFICE SUPPLIES	31	0	3,500	500	3,500	0
73610 UNIFORMS	7,440	0	20,000	20,000	30,000	10,000
73845 SAFETY SUPPLIES & EQUIPMENT	11,626	14,205	60,000	25,000	50,000	10,000-
73870 OTHER OPERATING SUPPLIES	1,048	0	7,500	1,500	7,500	0
74032 EXERCISE EQUIPMENT	551	59,159	100,000	36,000	60,000	40,000-
74110 FURNITURE REPR/REPL	0	21,736	25,000	5,000	25,000	0
74183 FD TOOLS/EQUIPMENT	9,593	27,128	7,500	2,000	25,000	17,500
75129 FIRE STATION IMPROVEMENTS	0	15,327	118,500	61,000	67,000	51,500-
Total *****	35,809	141,030	430,000	190,000	339,500	90,500-
Total ***	35,809	141,030	430,000	190,000	339,500	90,500-
Total **	35,809	141,030	430,000	190,000	339,500	90,500-
Total FOREIGN FIRE INSURANCE TAX FUND	35,809	141,030	430,000	190,000	339,500	90,500-

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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
65 Stormwater Management									
Opening Cash Balance			2,429,455	2,429,455			2,496,579		
Revenue	509,533	950,716	726,125	729,725	0.5%	3,600	515,700	-29.0%	(210,425)
Expenditures	458,854	1,204,222	1,151,480	696,230	-39.5%	(455,250)	1,810,430	57.2%	658,950
	50,679	(253,506)	(425,355)	33,495		458,850	(1,294,730)		(869,375)
Transfer In	67,945	102,155	90,000	33,629	-62.6%	(56,371)	90,000	0.0%	0
Transfer Out	0	0	0	0		0	0		0
	67,945	102,155	90,000	33,629		(56,371)	90,000		0
Ending Cash Balance			2,094,100	2,496,579			1,291,849		

2023 Projected Revenues
Village of Tinley Park

65 STORM WATER MANAGEMENT

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
43325 STORM SEWER SYSTEM EXPANSION IMPACT	6,050	11,100	7,000	10,000	7,000	0
45599 MISCELLANEOUS GRANTS	0	433,250	216,625	216,625	0	216,625-
48105 LATE FEES-STORM WATER	2,355	2,345	2,500	2,400	2,200	300-
52112 STORM WATER FEES	462,264	483,813	480,000	492,000	500,000	20,000
65700 INTEREST-INVESTMENT POOL	38,864	20,208	20,000	8,700	6,500	13,500-
69030 TRANSFER FROM CAP IMP	67,945	102,155	90,000	33,629	90,000	0
Total STORM WATER MANAGEMENT	577,478	1,052,871	816,125	763,354	605,700	210,425-

FY2023 Proposed Budget

Village of Tinley Park

65 STORM WATER MANAGEMENT
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72525 R & M - LIFT STATION	23,675	130,953	67,000	67,000	5,000	62,000-
72591 R&M RETENTION POND	182,356	180,328	189,500	189,500	228,000	38,500
72720 DUES & SUBSCRIPTIONS	0	2,000	11,000	2,000	5,000	6,000-
72840 ENGINEERING	2,164	42,179	30,000	15,000	20,000	10,000-
72847 PLANNING SERVICES	0	535	30,000	30,000	30,000	0
72861 LICENSE & PERMITS	1,000	1,000	23,000	2,000	6,000	17,000-
75310 STORMWATER CONSTRUCTION PROJECTS	0	829,967	783,330	373,330	1,500,000	716,670
Total *****	209,195	1,186,962	1,133,830	678,830	1,794,000	660,170
90000 *** Title Not Found ***						
96136 2004 GO/2012 REF GO ABATEMENT	232,560	0	0	0	0	0
96140 2010 GO/2013/2021B REF BOND ABATEMENT	17,099	17,260	17,400	17,400	16,430	970-
96200 BOND FEES	0	0	250	0	0	250-
Total *** Title Not Found ***	249,659	17,260	17,650	17,400	16,430	1,220-
Total ***	458,854	1,204,222	1,151,480	696,230	1,810,430	658,950
Total **	458,854	1,204,222	1,151,480	696,230	1,810,430	658,950
Total STORM WATER MANAGEMENT	458,854	1,204,222	1,151,480	696,230	1,810,430	658,950

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 that was formerly located east of Ridgeland Avenue between 175th Street and Oak Forest Avenue. Internally, the company's staff had referred to the company's initial permanent 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. It is also contiguous to the Main Street North TIF.

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 former Ridgeland Avenue 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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
16 Legacy TIF District #5									
Opening Cash Balance			925,910	925,910			1,864,676		
Revenue	522,054	1,035,578	652,500	1,158,166	77.5%	505,666	1,102,500	69.0%	450,000
Expenditures	576,477	360,142	612,500	219,400	-64.2%	393,100	2,654,500	333.4%	2,042,000
	(54,423)	675,436	40,000	938,766		112,566	(1,552,000)		(1,592,000)
Transfer In	40,000	0	0	0		0	0		0
Transfer Out						0			0
	40,000	0	0	0		0	0		0
Ending Cash Balance			965,910	1,864,676			312,676		

2023 Projected Revenues
Village of Tinley Park

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LEGACY TIF

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
40116 2016 BREMEN INCREMENTAL TAX	202-	149-	0	0	0	0
40117 2017 BREMEN INCREMENTAL TAX	1,559-	1,383-	0	3,640-	0	0
40118 2018 BREMEN INCREMENTAL TAX	262,158	2,128-	0	106-	0	0
40119 2019 BREMEN INCREMENTAL TAX	259,929	590,310	0	563-	0	0
40120 2020 BREMEN INCREMENTAL TAX	0	445,974	600,000	756,000	0	600,000-
40121 2021 BREMEN INCREMENTAL TAX	0	0	50,000	400,000	700,000	650,000
40122 2022 BREMEN INCREMENTAL TAX	0	0	0	0	400,000	400,000
54110 LEGACY TIF REBILLABLES	0	0	0	2,765	0	0
65700 INTEREST - I/P	1,636	2,936	2,500	3,700	2,500	0
65811 INTEREST - R/E TAX COOK	92	18	0	10	0	0
69027 TRANSFER FROM NEW BREMEN TIF	40,000	0	0	0	0	0
Total LEGACY TIF	562,054	1,035,578	652,500	1,158,166	1,102,500	450,000

FY2023 Proposed Budget

Village of Tinley Park

16 LEGACY TIF
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72330 LEGAL NOTICES & ADVERTISING	0	242	0	0	0	0
72790 OTHER CONTRACT SERVICES	0	0	0	3,000	5,000	5,000
72840 ENGINEERING	0	0	0	10,000	15,000	15,000
72845 AUDIT SERVICES	1,768	1,327	2,500	2,000	2,500	0
72850 LEGAL	2,622	0	10,000	1,000	10,000	0
75001 TIF QUALIFIED COST REIMB	0	200,000	200,000	0	0	200,000-
75305 SANITARY SEWER	261,928	21,713	0	0	0	0
75315 STORM WATER DETENTION	16,572	135,930	400,000	130,000	150,000	250,000-
75500 STREET LIGHTING	0	0	0	8,400	106,200	106,200
75703 WATER MAIN CONSTRUCTION	293,587	930	0	65,000	365,800	365,800
75806 ROADWAY IMPROVEMENTS	0	0	0	0	2,000,000	2,000,000
Total *****	576,477	360,142	612,500	219,400	2,654,500	2,042,000
90000 *** Title Not Found ***						
Total *** Title Not Found ***	0	0	0	0	0	0
Total ***	576,477	360,142	612,500	219,400	2,654,500	2,042,000
Total **	576,477	360,142	612,500	219,400	2,654,500	2,042,000
Total LEGACY TIF	576,477	360,142	612,500	219,400	2,654,500	2,042,000

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 either depleted or transferred to an adjacent active TIF. No surplus is expected to exist.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
17 OPA TIF District #1									
Opening Cash Balance			350,689	350,689			345,839		
Revenue	(161,426)	(25,966)	2,500	1,150	-54.0%	(1,350)	500	-80.0%	(2,000)
Expenditures	333	0	0	6,000		(6,000)	1,000		1,000
Transfer Out						0			0
Ending Cash Balance			353,189	345,839			345,339		

2023 Projected Revenues
Village of Tinley Park

17 183RD/OPA TIF DISTRICT

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
40114 2014 BREMEN INCREMENTAL TAX	3,054-	0	0	0	0	0
40115 2015 BREMEN INCREMENTAL TAX	20,199-	0	0	0	0	0
40116 2016 BREMEN INCREMENTAL TAX	5,365-	16,634-	0	0	0	0
40117 2017 BREMEN INCREMENTAL TAX	6,289	0	0	0	0	0
40311 2011 RICH INCREMENTAL TAX	0	68-	0	0	0	0
40313 2013 RICH INCREMENTAL TAX	1,184	0	0	0	0	0
40314 2014 RICH INCREMENTAL TAX	127,952-	0	0	0	0	0
40315 2015 RICH INCREMENTAL TAX	128,359-	0	0	0	0	0
40316 2016 RICH INCREMENTAL TAX	7,180-	3,996-	0	0	0	0
40317 2017 RICH INCREMENTAL TAX	116,792	8,090-	0	0	0	0
65700 INTEREST - I/P	6,345	2,822	2,500	1,150	500	2,000-
65811 INTEREST - R/E TAX COOK	73	0	0	0	0	0
Total 183RD/OPA TIF DISTRICT	161,426-	25,966-	2,500	1,150	500	2,000-

FY2023 Proposed Budget

Village of Tinley Park

17 183RD/OPA TIF DISTRICT
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72790 OTHER CONTRACT SERVICES	0	0	0	1,000	1,000	1,000
72845 AUDIT SERVICES	333	0	0	0	0	0
72850 LEGAL	0	0	0	5,000	0	0
Total *****	333	0	0	6,000	1,000	1,000
90000 *** Title Not Found ***						
Total *** Title Not Found ***	0	0	0	0	0	0
Total ***	333	0	0	6,000	1,000	1,000
Total **	333	0	0	6,000	1,000	1,000
Total 183RD/OPA TIF DISTRICT	333	0	0	6,000	1,000	1,000

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 between approximately 168th Street and 172nd Street in Bremen Township.

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 will be 2024 (taxes paid in 2025) which will fall within Village fiscal year 2026.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
18 Main Street North TIF District #2									
Opening Cash Balance			3,609,017	3,609,017			3,732,734		
Revenue	435,391	422,429	470,000	334,617	-28.8%	(135,383)	590,000	25.5%	120,000
Expenditures	199,984	148,105	215,998	210,900	-2.4%	5,098	1,175,500	444.2%	133,500
	235,407	274,324	254,002	123,717		(140,481)	(585,500)		(13,500)
Transfer In	0	0	0			0	0		0
Transfer Out	0	0	0			0	0		0
	0	0	0	0		0	0		0
Ending Cash Balance			3,863,019	3,732,734			3,147,234		

2023 Projected Revenues
Village of Tinley Park

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MAIN ST NORTH TIF

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
40112 2012 BREMEN INCREMENTAL TAX	858-	0	0	0	0	0
40115 2015 BREMEN INCREMENTAL TAX	445-	0	0	0	0	0
40116 2016 BREMEN INCREMENTAL TAX	13,633-	18,613-	0	0	0	0
40117 2017 BREMEN INCREMENTAL TAX	12,360	10,454-	0	0	0	0
40118 2018 BREMEN INCREMENTAL TAX	182,824	7,354-	0	0	0	0
40119 2019 BREMEN INCREMENTAL TAX	204,794	219,305	0	5,147	0	0
40120 2020 BREMEN INCREMENTAL TAX	0	211,541	240,000	156,569	0	240,000-
40121 2021 BREMEN INCREMENTAL TAX	0	0	200,000	160,000	170,000	30,000-
40122 2022 BREMEN INCREMENTAL TAX	0	0	0	0	160,000	160,000
54999 MISCELLANEOUS REVENUE	0	0	0	0	250,000	250,000
65700 INTEREST - I/P	50,272	27,994	30,000	12,900	10,000	20,000-
65811 INTEREST - R/E TAX COOK	77	10	0	1	0	0
Total MAIN ST NORTH TIF	435,391	422,429	470,000	334,617	590,000	120,000

FY2023 Proposed Budget

Village of Tinley Park

18 MAIN ST NORTH TIF
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72790 OTHER CONTRACT SERVICES	0	0	40,000	3,000	3,000	37,000-
72840 ENGINEERING	0	0	10,000	25,000	10,000	0
72845 AUDIT SERVICES	1,768	1,592	3,000	2,000	2,500	500-
72850 LEGAL	0	0	2,500	2,500	10,000	7,500
75200 SIDEWALK/PATH	0	0	0	0	610,000	610,000
75305 SANITARY SEWER	198,216	16,431	0	0	0	0
75500 STREET LIGHTING	0	114,584	0	0	0	0
75906 LAND ACQUISITION	0	0	0	176,000	400,000	400,000
79115 RETAIL INCENTIVE PROGRAM	0	0	35,000	0	35,000	0
79116 CODE COMPLIANCE INCENTIVE PROGRAM	0	15,498	85,498	0	70,000	15,498-
79118 SIGNAGE INCENTIVE PROGRAM	0	0	5,000	2,400	0	5,000-
79141 FACADE IMPROVEMENT PROGRAM	0	0	35,000	0	35,000	0
Total *****	199,984	148,105	215,998	210,900	1,175,500	959,502
90000 *** Title Not Found ***						
Total *** Title Not Found ***	0	0	0	0	0	0
Total ***	199,984	148,105	215,998	210,900	1,175,500	959,502
Total **	199,984	148,105	215,998	210,900	1,175,500	959,502
Total MAIN ST NORTH TIF	199,984	148,105	215,998	210,900	1,175,500	959,502

EXPANDED 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 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 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 recognized 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 a level of assurance that no further appeals are forthcoming and either the reserve is depleted or transferred to an adjacent active TIF. No surplus is expected to exist.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
19 Main Street South TIF District #3									
Opening Cash Balance			309,128	309,128			308,178		
Revenue	3,943	(761)	2,500	1,050	-58.0%	(1,450)	500	-80.0%	(2,000)
Expenditures	333	0	0	2,000		(2,000)	1,000		1,000
	3,610	(761)	2,500	(950)		550	(500)		(3,000)
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
	0	0	0	0		0	0		0
Ending Cash Balance			311,628	308,178			307,678		

2023 Projected Revenues
Village of Tinley Park

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MAIN ST SOUTH TIF

<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
40110	2010 INCREMENTAL TAX	23-	0	0	0	0	0
40113	2013 BREMEN INCREMENTAL TAX	27-	2	0	0	0	0
40114	2014 BREMEN INCREMENTAL TAX	1,222-	0	0	0	0	0
40116	2016 BREMEN INCREMENTAL TAX	1,756-	165-	0	0	0	0
40117	2017 BREMEN INCREMENTAL TAX	2,194	3,086-	0	0	0	0
65700	INTEREST - I/P	4,777	2,488	2,500	1,050	500	2,000-
Total MAIN ST SOUTH TIF		3,943	761-	2,500	1,050	500	2,000-

FY2023 Proposed Budget

Village of Tinley Park

19 MAIN ST SOUTH TIF
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72790 OTHER CONTRACT SERVICES	0	0	0	1,000	1,000	1,000
72845 AUDIT SERVICES	333	0	0	0	0	0
72850 LEGAL	0	0	0	1,000	0	0
Total *****	333	0	0	2,000	1,000	1,000
90000 *** Title Not Found ***						
Total *** Title Not Found ***	0	0	0	0	0	0
Total ***	333	0	0	2,000	1,000	1,000
Total **	333	0	0	2,000	1,000	1,000
Total MAIN ST SOUTH TIF	333	0	0	2,000	1,000	1,000

MENTAL HEALTH CENTER (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 the land north of 183rd Street between Harlem and 80th Avenues up to the former Chicago Rock Island and Pacific railroad tracks, plus a triangular piece bounded by 80th Avenue, 179th 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 on the site 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's location near the Tinley Park 80th Avenue commuter rail station on the Metra Rock Island District line, the site is potentially 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.

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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
20 State Campus TIF District #4									
Opening Cash Balance			433,740	433,740			1,240,635		
Revenue	(123,951)	173,484	180,200	933,895	418.3%	753,695	2,012,000	1016.5%	1,831,800
Expenditures	315,851	2,327	484,000	127,000	-73.8%	357,000	2,717,500	461.5%	2,233,500
	(439,802)	171,157	(303,800)	806,895		396,695	(705,500)		(401,700)
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	0	100,000	0	-100.0%	100,000	100,000	0.0%	0
	0	0	(100,000)	0		(100,000)	(100,000)		0
Ending Cash Balance			29,940	1,240,635			435,135		

2023 Projected Revenues
Village of Tinley Park

20 STATE CAMPUS TIF						
Account Number	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	Revenue Change FY23-FY22
40117 2017 BREMEN INCREMENTAL TAX	247,818-	0	0	0	0	0
40118 2018 BREMEN INCREMENTAL TAX	25,101	0	0	0	0	0
40119 2019 BREMEN INCREMENTAL TAX	69,873	108,199	0	2,588	0	0
40120 2020 BREMEN INCREMENTAL TAX	0	0	80,000	403,030	0	80,000-
40121 2021 BREMEN INCREMENTAL TAX	0	0	40,000	190,000	180,000	140,000
40122 2022 BREMEN INCREMENTAL TAX	0	0	0	0	190,000	190,000
40217 2017 ORLAND INCREMENTAL TAX	3,398	0	0	885-	0	0
40218 2018 ORLAND INCREMENTAL TAX	2,834	703	0	219-	0	0
40219 2019 ORLAND INCREMENTAL TAX	14,281	61,551	0	0	0	0
40220 2020 ORLAND INCREMENTAL TAX	0	0	50,000	237,000	0	50,000-
40221 2021 ORLAND INCREMENTAL TAX	0	0	7,000	100,000	100,000	93,000
40222 2022 ORLAND INCREMENTAL TAX	0	0	0	0	100,000	100,000
54999 MISCELLANEOUS REVENUE	0	0	0	0	1,440,000	1,440,000
65700 INTEREST - I/P	8,339	3,028	3,200	2,375	2,000	1,200-
65811 INTEREST - R/E TAX COOK	41	3	0	6	0	0
Total STATE CAMPUS TIF	123,951-	173,484	180,200	933,895	2,012,000	1,831,800
Grand Total	123,951-	173,484	180,200	933,895	2,012,000	1,831,800

FY2023 Proposed Budget

Village of Tinley Park

20 STATE CAMPUS TIF
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72330 LEGAL NOTICES & ADVERTISING	0	0	1,000	0	0	1,000-
72790 OTHER CONTRACT SERVICES	11,325	0	50,000	5,000	10,000	40,000-
72840 ENGINEERING	550	0	50,000	0	50,000	0
72841 ARCHITECT SERVICES	0	0	25,000	0	0	25,000-
72845 AUDIT SERVICES	1,768	1,592	3,000	2,000	2,500	500-
72849 CONSULT. SERV & STUDIES	49,468	0	100,000	10,000	100,000	0
72850 LEGAL	252,740	735	50,000	110,000	100,000	50,000
72987 MARKETING	0	0	5,000	0	5,000	0
75300 PUBLIC IMPROVEMENTS	0	0	200,000	0	200,000	0
75814 HELISTOP IMPROVEMENTS	0	0	0	0	2,250,000	2,250,000
Total *****	315,851	2,327	484,000	127,000	2,717,500	2,233,500
90000 *** Title Not Found ***						
98033 TRANSFER TO SURTAX CAP FUND	0	0	100,000	0	100,000	0
Total *** Title Not Found ***	0	0	100,000	0	100,000	0
Total ***	315,851	2,327	584,000	127,000	2,817,500	2,233,500
Total **	315,851	2,327	584,000	127,000	2,817,500	2,233,500
Total STATE CAMPUS TIF	315,851	2,327	584,000	127,000	2,817,500	2,233,500

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 property values within the TIF were determined to not have increased significantly from its frozen base. The afforded the Village the ability to terminate the Expanded Main Street South TIF and reconstitute a new TIF with similar boundaries and redevelopment goals. The New Bremen TIF that was approved in this process 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.

Between 1854 and 1892, the Village of Tinley Park was commonly known as “New Bremen,” which was derived from the name of the US Post Office that served the community (itself renamed in 1850 after the Township in which it was located). As the core area of the new TIF encompassed most of the oldest part of the community, the “New Bremen” name was selected for the reconstituted TIF District. 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.

The first significant redevelopment project to be initiated in the new TIF was The Boulevard at Central Station, a four-story, 165-unit mixed use development. Construction of Phase I of the project was completed in 2021, and the residential units were quickly fully leased and occupied. This addition to the New Bremen TIF provides 30,000 square feet of commercial space and included public infrastructure and streetscaping improvements.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
27 New Bremen TIF District #6									
Opening Cash Balance			1,517,539	1,517,539			2,313,602		
Revenue	481,854	100,302	425,000	214,620	-49.5%	(210,380)	204,000	-52.0%	(221,000)
Expenditures	1,729,851	2,868,922	1,961,054	618,557	-68.5%	1,342,497	2,496,375	27.3%	535,321
	(1,247,997)	(2,768,620)	(1,536,054)	(403,937)		(1,552,877)	(2,292,375)		(756,321)
Transfer In	0	0	0	1,200,000		1,200,000	0		0
Transfer Out	40,000	0	0	0		0	0		0
	(40,000)	0	0	1,200,000		1,200,000	0		0
Ending Cash Balance			(18,515)	2,313,602			21,227		

2023 Projected Revenues
Village of Tinley Park

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NEW BREMEN TIF

<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
40118	2018 BREMEN COOK COUNTY TAX	151,075	223	0	43-	0	0
40119	2019 BREMEN COOK COUNTY TAX	74,493	1,346	0	75,838-	0	0
40120	2020 BREMEN INCREMENTAL TAX	0	0	300,000	196,000	0	300,000-
40121	2021 BREMEN INCREMENTAL TAX	0	0	100,000	90,000	110,000	10,000
40122	2022 BREMEN INCREMENTAL TAX	0	0	0	0	90,000	90,000
45599	MISCELLANEOUS GRANTS	181,710	75,000	0	0	0	0
65700	INTEREST - I/P	74,551	23,733	25,000	4,500	4,000	21,000-
65811	INTEREST - R/E TAX COOK	25	0	0	1	0	0
69001	TRANSFER FROM GENERAL	0	0	0	1,200,000	0	0
Total NEW BREMEN TIF		481,854	100,302	425,000	1,414,620	204,000	221,000-

FY2023 Proposed Budget

Village of Tinley Park

27 NEW BREMEN TIF							
00 **							
000 ***							
Account Number		2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	Budget Change FY23-FY22
70000 *****							
72330	LEGAL NOTICES & ADVERTISING	0	337	0	0	0	0
72357	PROPERTY TAXES	12,989	48	0	12,000	25,000	25,000
72790	OTHER CONTRACT SERVICES	6,950	5,750	10,000	8,000	10,000	0
72840	ENGINEERING	69,755	78,565	50,000	50,000	50,000	0
72845	AUDIT SERVICES	1,778	1,591	3,000	2,000	2,500	500-
72850	LEGAL	23,572	19,348	25,000	63,000	50,000	25,000
74418	PRESSURE WASH/SAND BLAST	0	0	70,000	30,000	40,000	30,000-
75001	TIF QUALIFIED COST REIMB	0	0	450,000	0	450,000	0
75200	SIDEWALK/PATH	0	0	65,292	55,000	0	65,292-
75300	PUBLIC IMPROVEMENTS	1,327,368	2,273,039	307,805	250,000	0	307,805-
75302	MUNICIPAL BUILDINGS/IMPROVEMENTS	79,698	197,548	0	0	0	0
75500	STREET LIGHTING	0	225,690	0	5,600	70,800	70,800
75703	WATER MAIN CONSTRUCTION	0	0	0	21,000	682,600	682,600
75806	ROADWAY IMPROVEMENTS	0	7,600	153,000	40,000	200,600	47,600
75906	LAND ACQUISITION	0	0	600,000	0	800,000	200,000
79115	RETAIL INCENTIVE PROGRAM	35,000	0	47,758	12,758	35,000	12,758-
79116	CODE COMPLIANCE INCENTIVE PROGRAM	103,514	15,000	68,750	33,750	35,000	33,750-
79117	LANDSCAPE INCENTIVE PROGRAM	0	0	5,000	0	0	5,000-
79118	SIGNAGE INCENTIVE GRANT	380	4,433	0	0	0	0
79141	FACADE IMPROVEMENT PROGRAM	58,570	29,600	94,992	24,992	35,000	59,992-
Total *****		1,719,574	2,858,549	1,950,597	608,100	2,486,500	535,903
90000 *** Title Not Found ***							
96140	2010 GO/2013/2021B REF DEBT SERVICE	10,277	10,373	10,457	10,457	9,875	582-

FY2023 Proposed Budget

Village of Tinley Park

27 NEW BREMEN TIF
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000 ***

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
98016 TRANSFER TO LEGACY TIF	40,000	0	0	0	0	0
Total *** Title Not Found ***	50,277	10,373	10,457	10,457	9,875	582-
Total ***	1,769,851	2,868,922	1,961,054	618,557	2,496,375	535,321
Total **	1,769,851	2,868,922	1,961,054	618,557	2,496,375	535,321
Total NEW BREMEN TIF	1,769,851	2,868,922	1,961,054	618,557	2,496,375	535,321

159TH & HARLEM

TAX INCREMENT FINANCING FUND

The TIF was established in August of FY21 and includes properties primarily along 159th Street, the north boundary of Tinley Park, between Harlem and Oak Park Avenues including a large 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 currently contiguous with any other TIF 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 159th Street. The TIF includes the portion of Tinley Park that exists on the north side of 159th Street, as well (at Oak Park Avenue). Those parcels have been included to be able to aid businesses or potential businesses as well as complete much need infrastructure in the area to provide a more walkable and efficient corridor to benefit residents, businesses, and patrons alike.

During fiscal year 2021, Brixmor IA Tinley Park Plaza, owners of the former Tinley Park Plaza shopping center at Harlem and 159th Street initiated a multi-phased renovation plan that included demolition of approximately 87,000 square feet of in-line center, as well as construction of new spaces, improvements to the north end, and separation of the current in-line center into two buildings. Improvements to facades, landscaping, and the parking lots have also been provided.

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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
28 159th & Harlem TIF District #7									
Opening Cash Balance			0	0			1,212,611		
Revenue	0	0	3,400,000	1,253,611	-63.1%	(2,146,389)	773,000	-77.3%	(2,627,000)
Expenditures	0	68,771	3,318,000	41,000	-98.8%	3,277,000	477,500	-85.6%	(2,840,500)
	0	(68,771)	82,000	1,212,611		(5,423,389)	295,500		213,500
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
	0	0	0	0		0	0		0
Ending Cash Balance			82,000	1,212,611			1,508,111		

2023 Projected Revenues
Village of Tinley Park

28

159TH & HARLEM TIF

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
40120 2020 BREMEN INCREMENTAL TAX	0	0	1,200,000	276,000	0	1,200,000-
40121 2021 BREMEN INCREMENTAL TAX	0	0	650,000	130,000	130,000	520,000-
40122 2022 BREMEN INCREMENTAL TAX	0	0	0	0	140,000	140,000
40220 2020 ORLAND INCREMENTAL TAX	0	0	1,000,000	597,970	0	1,000,000-
40221 2021 ORLAND INCREMENTAL TAX	0	0	550,000	240,000	260,000	290,000-
40222 2022 ORLAND INCREMENTAL TAX	0	0	0	0	240,000	240,000
54110 159TH & HARLEM TIF REBILLABLES	0	0	0	8,436	0	0
65700 INTEREST - I/P	0	0	0	1,200	3,000	3,000
65811 INTEREST - R/E TAX COOK	0	0	0	5	0	0
Total 159TH & HARLEM TIF	0	0	3,400,000	1,253,611	773,000	2,627,000-

FY2023 Proposed Budget

Village of Tinley Park

28		159TH & HARLEM TIF					
00		**					
000		***					
Account Number		2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	Budget Change FY23-FY22
70000 *****							
72330	LEGAL NOTICES & ADVERTISING	0	2,646	5,000	0	5,000	0
72790	OTHER CONTRACT SERVICES	0	25,402	10,000	5,000	15,000	5,000
72840	ENGINEERING	0	0	100,000	25,000	175,000	75,000
72845	AUDIT SERVICES	0	0	3,000	1,000	2,500	500-
72850	LEGAL	0	0	0	10,000	25,000	25,000
75001	TIF QUALIFIED COST REIMB	0	0	1,400,000	0	0	1,400,000-
75128	VILLAGE HALL REMODEL/IMPROVEMENTS	0	0	0	0	130,000	130,000
75300	PUBLIC IMPROVEMENTS	0	0	250,000	0	0	250,000-
75305	SANITARY SEWER	0	0	150,000	0	0	150,000-
75310	STORM SEWER CONSTRUCTION	0	0	100,000	0	0	100,000-
75315	STORM WATER DETENTION	0	0	200,000	0	0	200,000-
75500	STREET LIGHTING	0	40,723	100,000	0	0	100,000-
75501	TRAFFIC SIGNALS	0	0	150,000	0	100,000	50,000-
75610	LANDSCAPE ENHANCEMENTS	0	0	100,000	0	25,000	75,000-
75703	WATER MAIN CONSTRUCTION	0	0	250,000	0	0	250,000-
75801	PARKING LOT CONSTRUCTION	0	0	150,000	0	0	150,000-
75806	ROADWAY IMPROVEMENTS	0	0	150,000	0	0	150,000-
75906	LAND ACQUISITION	0	0	200,000	0	0	200,000-
Total *****		0	68,771	3,318,000	41,000	477,500	2,840,500-
90000 *** Title Not Found ***							
Total *** Title Not Found ***		0	0	0	0	0	0

FY2023 Proposed Budget
Village of Tinley Park

28 00	159TH & HARLEM TIF							
	**							
	Total	***	0	68,771	3,318,000	41,000	477,500	2,840,500-
	Total	**	0	68,771	3,318,000	41,000	477,500	2,840,500-
	Total	159TH & HARLEM TIF	0	68,771	3,318,000	41,000	477,500	2,840,500-

CAPITAL IMPROVEMENT PROGRAM

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
01-11 Village Board									
				Total	0	0	0	0	
01-12 Village Manager									
New	NeoGov Modules	1	30-74159		40,000	40,000	40,000	44,000	
New	Ford Explorer or Chevy Blazer (to replace Unit 72)	2	30-74222		40,800	40,800	40,800	40,800	
			Total		80,800	80,800	80,800	84,800	
01-13 Clerk									
New	Vehicle Sticker Program	1	06-72872		25,000	25,000	25,000	25,000	
			Total		25,000	25,000	25,000	25,000	
01-14 General Overhead									
New	Land acquisition		30-75906		100,000	100,000	100,000	100,000	
			Total		100,000	100,000	100,000	100,000	
1-15 Finance									
Carryover	Finance Software		30-74167	1935	194,800	194,800	194,800	194,800	
Carryover	Finance Software-Enterprise Resource System (ERS)		30-74167	1935	1,200,000	1,200,000	1,200,000	1,200,000	
Additional	Finance Software-ERS project manager		30-74167	1935	150,000	150,000	150,000	150,000	
			Total		1,544,800	1,544,800	1,544,800	1,544,800	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
01-16									
Information Technology									
	<u>Hardware</u>								
Carryover	Computer Equipment		30-74126	1933	135,000	135,000	135,000	135,000	
Carryover	Extend Village Wi-Fi Network (PD, PW, FD)		30-74128	1919	5,200	5,200	5,200	5,200	
New	Firewall Replacement	3	30-74128		25,000	25,000	25,000	25,000	
New	Wireless Controller (1) and wireless access points (5)	6	30-74128		44,800	44,800	44,800	44,800	
	Subtotal				210,000	210,000	210,000	210,000	
	<u>Software</u>								
Carryover	SharePoint Enhancements & Expansion	5	30-74159	2068	25,000	25,000	25,000	25,000	
New	Office365 Security & Backup	2	30-74159		75,150	75,150	75,150	75,150	
	Subtotal				100,150	25,000	100,150	100,150	
	<u>Equipment</u>								
Carryover	Printer Upgrades	7	30-74133	2065	7,200	7,200	7,200	7,200	
Additional	Printer Upgrades - Toshiba copiers		30-74133	2065	12,800	12,800	12,800	12,800	
New	PD laptops w/docks, routers, antennas (30)	1	30-74128		275,000	275,000	275,000	275,000	
	Subtotal				295,000	295,000	295,000	295,000	
	<u>Temporary Contractor Services</u>								
New	Two PC Technicians and one part-time admin asst (admin cut by Treas/Mgr)	4	01-16-000-72790		200,000	200,000	168,500	168,500	Line item
	Subtotal				200,000	200,000	168,500	168,500	
	Total				805,150	805,150	773,650	773,650	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommendations	Treasurer/ Manager Recommendations	Committee of the Whole Recommendations	Comment
01-17									
Police									
Carryover	Light weight Sgt Vehicle Field Response Shields (6)		30-74626		30,000	30,000	30,000	30,000	
Carryover	Portable Message Board (1)		30-74621	0340	16,500	16,500	16,500	16,500	
Additional	Portable Message Board (1)		30-74621	0340	16,500	16,500	16,500	16,500	
New	Cook County Homeland Security Grant Program		30-45599		(33,000)	(33,000)	(33,000)	(33,000)	
Carryover	Quartermaster Room Storage Cabinet		30-74110	0354	37,000	37,000	37,000	37,000	
Carryover	Portable Target System for Shooting Range		30-75115	0355	9,500	9,500	9,500	9,500	
Carryover	Explosive Canine Unit -obtaining two dogs for price of one		30-72145		25,000	25,000	25,000	25,000	
Carryover	School Zone Warning Devices 167th / 80th		30-73830	1904	15,000	15,000	15,000	15,000	
Carryover	Ford SUV Police Interceptors (4)		30-74220		77,600	77,600	77,600	77,600	
Carryover	Replacement Arbitrator Camera Systems (4)		30-74603		31,200	31,200	31,200	31,200	
Carryover	Explosive Canine Unit Vehicle		30-74220	0353	60,000	60,000	60,000	60,000	
Replacement	Patrol vehicles (5 replacements)		30-74220		378,000	378,000	378,000	210,000	
Replacement	In Car Cameras (5)		30-74603		67,500	67,500	67,500	37,500	
Replacement	Detective vehicles (4 replacements)		30-74220		160,000	160,000	160,000	160,000	
Replacement	Animal Control Vehicle		30-74220		75,000	75,000	75,000	75,000	
New	Portable Speed Limit Signs (4)		30-73830	0341	8,000	8,000	8,000	8,000	
New	Gas Mask Kits/filters (20)		30-74614		17,600	17,600	17,600	17,600	
New	FLIR Device (Infrared Camera)		30-74637		5,000	5,000	5,000	5,000	
new	Barricade System - if grant is approved.		30-74120		172,710	172,710	172,710	172,710	
new	Barricade System - Grant funding from Cook County Homeland Security		30-45599		(172,710)	(172,710)	(172,710)	(172,710)	
	Subtotal				996,400	996,400	996,400	798,400	
	IT related requests:								
New	Surveillance Cameras for Shooting Range		30-75115	0356	6,000	6,000	6,000	6,000	
Carryover	Public Safety Info Network w/Monitors		30-74128	2050	5,412	5,412	5,412	5,412	
Carryover	E-Ticket System		30-74132		70,000	70,000	70,000	70,000	
Carryover	DACRA Software works with E-Tickets		30-74132		50,000	50,000	50,000	50,000	
	Subtotal				131,412	131,412	131,412	131,412	
	Total				1,127,812	1,127,812	1,127,812	929,812	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
01-19									
Fire Suppression									
Replacement	Chevy Tahoe (2007)	1	30-74223		52,689	52,689	52,689	52,689	
Replacement	Chevy Tahoe (2011)	2	30-74223		52,689	52,689	52,689	52,689	
Replacement	Breathing Air Compressor	3	30-74183		45,615	45,615	45,615	45,615	
Carryover	Engine (Assoc. possible offset of 20%)		30-74269		700,000	700,000	700,000	700,000	
			Subtotal		700,000	700,000	700,000	700,000	
			Total		850,993	850,993	850,993	850,993	
01-19-020									
Fire Prevention									
Replacement	Replacement Chevy Pick-up (2012) - move to prevention	4	30-74223		52,300	52,300	52,300	52,300	
Carryover	IT related requests:								
Carryover	4 Tablet/Laptops - some fy22 and 23		30-74128	0344	5,132	5,132	5,132	5,132	
	Records Management System		30-74168		125,000	125,000	125,000	125,000	
			Total		182,432	182,432	182,432	182,432	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
01-21									
EMA									
Carryover	Emergency Warning Sirens - Grissom School (171st -80th)		30-74190		68,000	68,000	68,000	68,000	
Carryover	Emergency Warning Sirens - Memorial School		30-74190		58,000	58,000	58,000	58,000	
Additional	Emergency Warning Sirens - Memorial School		30-74190		10,000	10,000	10,000	10,000	
Carryover	Ford F150 Pickup (#676)		30-74232		53,000	53,000	53,000	53,000	
					189,000	189,000	189,000	189,000	
				Total	189,000	189,000	189,000	189,000	
01-21-210									
EMA - Telecommunications									
New	911 Consolidation Expansion				50,000	0	0	0	
				Total	50,000	0	0	0	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommendations	Treasurer/ Manager Recommendations	Committee of the Whole Recommendations	Comment
01-26-023									
Streets(Road & Bridge)									
Carryover	Plow to replace 2001 International Plow (#8) ORDERED		30-74230		205,000	205,000	205,000	205,000	
Carryover	Plow to replace 2001 International Plow (#24) ORDERED		30-74230		205,000	205,000	205,000	205,000	
Carryover	Plow to replace 2001 International Plow (#46) ORDERED		30-74230		205,000	205,000	205,000	205,000	
Carryover	Aerial Truck to replace 2006 Ford (#81) ORDERED		30-74234		120,000	120,000	120,000	120,000	
Carryover	Blazer to replace 2006 Explorer (#719 a/k/a 53a) ENTERPRISE		30-74224		40,700	40,700	40,700	40,700	
Carryover	3/4 Ton Pick-up truck, replace 2007 Ford F350 (#21) ENTERPRISE		30-74232		40,900	40,900	40,900	40,900	
Carryover	Tilt (Roller) Trailer replace 1982 Evens Jr Tilt Trailer (#135)		30-74265		7,000	7,000	7,000	7,000	
Additional	Tilt (Roller) Trailer replace 1982 Evens Jr Tilt Trailer (#135)		30-74265		3,000	3,000	3,000	3,000	
Carryover	Truck Scale	defer	30-74451	0177	26,000	0	0	0	Defer to FY24
Carryover	Cartograph Work Order Enhancements	19	30-72650		47,986	47,986	47,986	47,986	
Carryover	Enclosed Trailer (transport equip/supplies/decor. for events)	defer	30-74265		8,500	0	0	0	Defer to FY24
Carryover	Paint Machine for Crosswalks	defer	30-74449		17,000	0	0	0	Defer to FY24
New	Blazer for New Engineer (new vehicle)	5	30-74224		40,700	40,700	40,700	40,700	
Replacement	Brush Chipper (replace 2000 Vermeer Unit 131)	6	30-74335		110,000	110,000	110,000	110,000	
Replacement	F350 Dump Truck (replace 2007 Ford F350 Unit 80)	7	30-74231		57,000	57,000	57,000	57,000	
Replacement	Wheel Loader (replace 2009 Caterpillar Unit 118)	8	30-74261		245,000	245,000	245,000	245,000	
Replacement	Plow Truck (replace 2006 international Unit 44)	9	30-74230		257,000	257,000	257,000	257,000	
Replacement	F450 Dump Truck (replace 2005 F450 Unit 42)	10	30-74231		90,000	90,000	90,000	90,000	
Replacement	F550 Dump Truck (replace 2008 F550 Unit 5)	11	30-74231		90,000	90,000	90,000	90,000	
Replacement	F450 Dump Truck (replace 2007 F450 Unit 50)	12	30-74231		90,000	90,000	90,000	90,000	
			Total		1,905,786	1,854,286	1,854,286	1,854,286	
01-26-024									
Electrical									
Carryover	Enclosed Storage Trailer for Events	7	30-74265		15,000	15,000	15,000	15,000	
Carryover	Chevy Blazer (replace unit 63) on order with Enterprise	4	30-74224	0359	40,800	40,800	40,800	40,800	
Carryover	Sandblast/Paint Decorative Light Poles, Phase 2 Oak Park Ave		27-74418		0	0	0	40,000	
New	LED Installation Phase 6, Street Lights	1	30-75500	0286	400,000	400,000	400,000	400,000	
Grant	Anticipated ComEd Grant Street Lights Phase 6	1	30-45599	0286	(85,000)	(85,000)	(85,000)	(85,000)	
New	1 1/2" Duct for Streetlight Electrical Line Replacement	2	30-75500		60,000	60,000	60,000	60,000	
New	Tinley Park Business Center Fiberoptic Line (Harlem & Volmer)	3	30-75505		261,855	261,855	261,855	261,855	
New	Ford F250 Truck (replace unit 60)	5	30-74232		54,700	54,700	54,700	54,700	
New	Chevy Blazer (replace unit 13)	6	30-74224		40,700	40,700	40,700	40,700	
New	LED Street Lighting-Odyssey Golf Club subdivision, Phase 1	8	30-75500		175,000	175,000	175,000	175,000	
New	LED Street Lighting-Odyssey Golf Club subdivision, Phase 2	9	30-75500		175,000	175,000	175,000	175,000	
New	LED Street Lighting-Odyssey Golf Club subdivision, Phase 3	10	30-75500		175,000	175,000	175,000	175,000	
			Total		1,313,055	1,313,055	1,313,055	1,353,055	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
01-26-025									
Municipal Buildings									
Carryover	Lobby TV's/Digital Signage- 2 more locations(PD & PS)	24	30-74111		15,000	0	0	0	
Replacement	Paint Walls & Flooring Replacement at Various Facilities	7	30-75111		40,000	40,000	40,000	40,000	
			Subtotal		55,000	40,000	40,000	40,000	
	<u>Facilities-Village Hall</u>								
Carryover	Replace VH Lobby & Restrooms Ceramic/porcelain flooring	defer	30-75128		80,000	0	0	0	Moved-159th TIF
Carryover	Council Chambers reno- only lighting was approved in fy21	defer	30-75128		20,000	0	0	0	Moved-159th TIF
Carryover	Renovate Village Hall Lunchroom	26	30-75128		20,000	20,000	20,000	0	Moved-159th TIF
Additional	Renovate Village Hall Lunchroom	26			5,000	5,000	5,000	0	Moved-159th TIF
Replacement	Replace VH Entry Plaza Retaining Walls/pathway concept. plan	34			25,000	25,000	25,000	0	Moved-159th TIF
			Subtotal		150,000	50,000	50,000	0	
	<u>Facilities- Fire</u>								
New	Resurface Fire Station #49 (#4) Parking Lot	1	30-75801		36,000	36,000	36,000	36,000	
Replacement	Replace Fire Station #49 (#4) 23 yr old furnace	5	30-75004		15,000	15,000	15,000	15,000	
Replacement	Replace Fire Station #48 (#3) Roof	9	30-75103		175,000	175,000	175,000	175,000	
Replacement	Replace Fire Station #46 (#1)Driveway/sidewalk West-South Side	12	30-75801		50,000	50,000	50,000	50,000	
			Subtotal		276,000	276,000	276,000	276,000	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
	<u>Facilities-Public Works</u>								
Carryover	Public Works Garage Roof Replacement Maint/Repairs	10	30-75103		180,000	180,000	180,000	180,000	
Additional	Public Works Garage Roof Replacement Maint/Repairs	10	30-75103		36,000	36,000	36,000	36,000	
Carryover	PW Garage PCC Driveways (West-South/Sidewalk)	2	30-75801		25,000	25,000	25,000	25,000	
New	Asset Tracking Software for tools, materials, equipment (annual cost of \$2,000)	3	30-74159		10,000	10,000	10,000	10,000	
New	Resurface Public Works Employee/Visitor Parking lot (Front area)	8	30-75801		350,000	350,000	350,000	350,000	
New	Replace vehicle fueling counsel card reader stand/ new software	15	30-74449		40,000	40,000	40,000	40,000	
New	Remodel Public Works Foremans Office	25	30-75110		60,000	60,000	60,000	60,000	
Replacement	Fleet Garage Tire Balancer Replacement	27	30-74415		28,000	28,000	28,000	28,000	
	Subtotal				729,000	729,000	729,000	729,000	
	<u>Facilities - Public Safety</u>								
New	Public Safety Kitchen Renovation (911 center)	23	30-75112		25,000	25,000	25,000	25,000	
	Subtotal				25,000	25,000	25,000	25,000	
	<u>Facilities - Police Department</u>								
Carryover	Paint floors in Cells and Sally Port	19	30-75420		42,000	42,000	42,000	42,000	
Additional	Paint floors in Cells and Sally Port	19	30-75420		3,000	3,000	3,000	3,000	
New	Police Station front sidewalk replacement	11	30-75123		50,000	50,000	50,000	50,000	
New	3M Ballistic Film for Police Dept. Windows	17			40,000	40,000	0	0	
New	Funds for Shooting Range Reno., (fy22 removed at 3/16/21 COW)	18	30-75115	1915	218,000	218,000	218,000	218,000	
New	PD Front desk/Records Area Remodel	20	30-75420		50,000	50,000	50,000	50,000	
New	Police Station Investigations Renovation/ New Cubicle	21	30-75420		30,000	30,000	30,000	30,000	
New	Police Station Prison Jail Cell Exhaust Fan Project	22			35,000	35,000	0	0	
	Subtotal				468,000	403,000	393,000	363,000	
	<u>Facilities - EMA Garage</u>								
New	New 40 Ft. Storage Container for EMA (increased to include larger concrete pad)	30	30-74610		20,000	20,000	20,000	60,000	
	Subtotal				20,000	20,000	20,000	60,000	
	<u>Facilities - Other</u>								
New	New LED Light Tower for Night Events	29	30-74120		20,000	20,000	20,000	20,000	
	Cook County Homeland Security Grant (Likely)		30-45599		(20,000)	(20,000)	(20,000)	(20,000)	
	Subtotal				20,000	20,000	20,000	20,000	
	<u>Train Stations</u>								
Carryover	OPA/80th Ave. Kiss & Ride Permeable Pavers Recondition	28	30-75909		50,000	50,000	50,000	50,000	
Carryover	OPATS & 80th ave repaint garbage cans & benches	13	30-74418		30,000	30,000	30,000	30,000	
Additional	OPATS & 80th ave additional repairs needed on benches	14	30-74418		30,000	30,000	30,000	30,000	
Replacement	Replace 80th Ave approx 11 yr old Boiler	4	30-75909		20,000	20,000	20,000	20,000	
Replacement	Replace 80th Ave Fixtures/ Finishes/ Furniture	6	30-74106		30,000	30,000	30,000	30,000	
Replacement	OPA Train Station Clock Tower Tuckpointing/stone sealing	16	30-75909		50,000	50,000	50,000	50,000	
	Subtotal				210,000	210,000	210,000	100,000	
	<u>Municipal Parking Lots</u>								
Replacement	Resurface Municipal parking lot at Oak Park Ave and 172nd St. (by Subway) moved from CPL		30-75801		30,000	30,000	30,000	30,000	
	Subtotal				30,000	30,000	30,000	30,000	
	Total				1,963,000	1,848,000	1,773,000	1,763,000	

Add \$2,000 to 01-26-025-72655

Defer to FY24

Defer to FY24

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
01-33									
Community Development									
Carryover	Permitting Software-Maintstar upgrade		30-74160		111,000	111,000	111,000	111,000	
New	iPlan Table		30-74128		18,000	18,000	18,000	18,000	
Replacement	Unit 71 2011 Ford Taurus (Zoning Inspector)		30-74222		33,500	33,500	33,500	33,500	
New	Downtown Parking lot Study				50,000	50,000	50,000	0	Defer to FY24
			Total		212,500	212,500	212,500	162,500	
01-35									
Marketing Communications									
Carryover	Downtown Beautification and Decorations/Plaza		30-74120		37,000	37,000	37,000	37,000	
Carryover	Branding & Wayfinding Sign Fabrication		30-72987	0310	698,154	0	0	0	Defer to FY24
Carryover	Signage for Rebranding OPA Metra Stn to Downtown Tinley		30-72987	0310	30,000	0	0	0	Defer to FY24
Carryover	Trolley for visitor/resident transportation		12-74225		185,000	185,000	185,000	185,000	
Additional	Trolley for visitor/resident transportation - additional	1	12-74225		40,000	40,000	40,000	40,000	
New	Design First Responder Plaza for Downtown Tinley	2	30-72843		5,500	5,500	5,500	5,500	
			Total		995,654	267,500	267,500	267,500	
01-42									
Village Bus									
			Total		0	0	0	0	
01-57									
Sister City Commission									
			Total		0	0	0	0	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommendations	Treasurer/ Manager Recommendations	Committee of the Whole Recommendations	Comment
Integrated Departmental Initiatives									
Carryover	Intersection Cameras -Balance Phase III		30-74604	1905	46,000	46,000	46,000	46,000	
Carryover	Intersection Cameras- Excess to Phase IV		30-74604	1905	87,000	87,000	87,000	87,000	
Additional	Intersection Cameras -Balance Phase IV		30-74604	1905	13,000	13,000	13,000	13,000	
New	P25 Radio System Upgrade Phase 1 Site Equipment (PD)		30-74150		246,000	246,000	246,000	246,000	
New	P25 Professional Services		30-74150		110,000	110,000	110,000	110,000	
New	P25 Radios, microphones, chargers, 3yr warranty		30-74150		1,235,000	1,235,000	1,235,000	1,235,000	
	P25 Bundled discount				(170,000)	(170,000)	(170,000)	(170,000)	
New	Upgrade and add cameras to Commuter lots (PD)				500,000	500,000	0	0	
				Subtotal	2,067,000	2,067,000	1,567,000	1,567,000	
<u>Public Safety Equipment Move</u>									
Carryover	Public Safety Equipment Move Construction		30-75112		824,000	824,000	824,000	824,000	
Carryover	Public Safety -Architectural & Engineering		30-75112		64,000	64,000	64,000	64,000	
Carryover	Public Safety Server Room - IT Design Study		30-75112		25,000	25,000	25,000	25,000	
Carryover	Public Safety Communications Equipment Move	10	30-75112		12,000	12,000	12,000	12,000	MSC Item J-E911
Carryover	Console, Radio and Network for New Equipment Room	10	30-75112		300,000	300,000	300,000	300,000	MSC Item J-E911
				Subtotal	1,225,000	1,225,000	1,225,000	1,225,000	
<u>Communication Infrastructure Master Plan:</u>									
Carryover	Police Dept Radio System Simulcast - Phase 1		30-75812	0223	54,340	54,340	54,340	54,340	
Carryover	Consulting, Design, Project Management & Technology Oversight	1	30-75812	0223	58,879	58,879	58,879	58,879	MSC-Item A
Additional	Consulting, Design, Project Management & Technology Oversight		30-75812	0223	5,000	5,000	5,000	5,000	MSC-Item A
Carryover	Replace 4 Microwave Systems	2	30-75812	0223	6,640	6,640	6,640	6,640	MSC-Item B
Carryover	Update 4 RX sites with UPS, Multiplex & Multi-couplers	3	30-75812	0223	48,161	48,161	48,161	48,161	MSC-Item C
Carryover	Upgrade VHF antennas on 5 sites	4	30-75812	0223	13,500	13,500	13,500	13,500	MSC-Item D
Carryover	Fiber Ring Upgrade Completion from PW to PD	5	30-75812	0223	35,000	35,000	35,000	35,000	MSC-Item E
Carryover	Network Upgrade to Support Fiber Ring in Village Network	6	30-75812	0223	29,727	29,727	29,727	29,727	MSC-Item F
Carryover	Upgrade NG911 to SIP with Dual Fiber Interface to ATT ESInet	7	11-74150	0223	48,000	48,000	48,000	48,000	MSC Item G-E911
Carryover	Console, Radio and Network for New Equipment Room	9	11-74150	0223	196,703	196,703	196,703	196,703	MSC Item I-E911
	Communication Infrastructure Carryovers			Subtotal	495,950	495,950	495,950	495,950	
New	Console System upgrade for NG911-3 interface to IL State ESInet	8	11-74150	0223	146,000	146,000	146,000	146,000	MSC Item H
New	Police Dept Radio System Simulcast - Phase 2		30-75812	0223	248,000	248,000	248,000	248,000	
New	Contracted Services for Technicians - 911 -81%		11-72750	0223	150,000	150,000	150,000	150,000	MSC-Item K
New	Contracted Services for Technicians - General 19%		30-75812	0223	35,000	35,000	35,000	35,000	MSC-Item K
New	Post 11 IT Room (water tower)		30-75812		110,000	110,000	110,000	110,000	MSC Item H
	Communication Infrastructure FY2023 New Requests			Subtotal	579,000	579,000	689,000	579,000	
				Total	4,476,950	4,476,950	3,976,950	3,976,950	
Other									
				Total	0	0	0	0	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
PERSONNEL REQUESTS									
01-11 Mayor & Trustees									
				Total	0	0	0	0	
01-12 Manager									
	Management Analyst		01-12-000-71110		58,203	58,203	58,203	58,203	
	FICA/Medicare		01-12-000-72480		4,423	4,423	4,423	4,423	
	IMRF		01-12-000-72485		7,857	7,857	7,857	7,857	
	Health and Life Insurance		01-12-000-72430		28,320	28,320	28,320	28,320	
	Intern		01-12-000-71127		19,000	19,000	19,000	19,000	
	FICA/Medicare		01-12-000-72480		1,520	1,520	1,520	1,520	
			Total		119,323	119,323	119,323	119,323	
01-13 Clerk									
			Total		0	0	0	0	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommend	Treasurer/ Manager Recommend	Committee of the Whole Recommend	Comment
01-15									
Finance									
	Purchasing/Contract Administrator		01-15-000-71110		90,000	90,000	90,000	90,000	
	FICA/Medicare		01-15-000-72480		6,885	6,885	6,885	6,885	
	IMRF		01-15-000-72485		12,150	12,150	12,150	12,150	
	Health and Life Insurance		01-15-00072430		30,000	30,000	30,000	30,000	
			Total		139,035	139,035	139,035	139,035	
01-16									
Information Technology									
			Total		0	0	0	0	
01-17									
Police									
	Part-time Police Clerk Matron (2)		01-17-205-71125		68,000	68,000	68,000	68,000	
	FICA/Medicare		01-17-205-72480		5,200	5,200	5,200	5,200	
	IMRF		01-17-205-72485		9,200	9,200	9,200	9,200	
			Subtotal		82,400	82,400	82,400	82,400	
	Full-time Animal Control Officer		01-17-205-71110		55,000	55,000	55,000	55,000	
	FICA/Medicare		01-17-205-72480		4,200	4,200	4,200	4,200	
	IMRF		01-17-205-72485		7,425	7,425	7,425	7,425	
	Less - Elimination of P/T Animal Control				(45,000)	(45,000)	(45,000)	(45,000)	
			Subtotal		21,625	104,025	104,025	104,025	
	Patrol Officer				78,000	78,000	78,000	0	Defer to FY24
	Medicare				1,120	1,120	1,120	0	
	Health & Life Insurance				29,150	29,150	29,150	0	
	Vehicle				45,000	45,000	45,000	0	
	In-Car Camera				7,500	7,500	7,500	0	
	Phone				100	100	100	0	
	related phone service				600	600	600	0	
	Gas mask				1,300	1,300	1,300	0	
	related internet service				440	440	440	0	
	Taser				1,100	1,100	1,100	0	
	Training				3,600	3,600	3,600	0	
	Uniforms				2,400	2,400	2,400	0	
			Subtotal		170,310	170,310	170,310	0	
			Total		274,335	274,335	274,335	104,025	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
01-19 Fire Suppression									
	1x Firefighter for Station #48								
			FICA/Medicare	01-19-000-71125	182,914	182,914	182,914	182,914	
			IMRF	01-19-000-72480	13,993	13,993	13,993	13,993	
			Health Insurance	01-19-000-72485	25,608	25,608	25,608	25,608	
				01-19-000-72430	28,620	28,620	28,620	28,620	
				Total	251,135	251,135	251,135	251,135	
01-20 Fire Prevention									
	Add'l Part-time Inspector Hours (from 19 to 30hrs/week)								
			FICA/Medicare	01-19-020-71125	17,000	17,000	17,000	17,000	
			IMRF	01-19-020-72480	1,300	1,300	1,300	1,300	
			ACA Health Insurance	01-19-020-72485	5,500	5,500	5,500	5,500	
				01-19-020-72430	7,000	7,000	7,000	7,000	
				Total	30,800	30,800	30,800	30,800	
01-21-000 EMA									
				Total	0	0	0	0	
01-21-210 EMA - Telecommunications									

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommendations	Treasurer/ Manager Recommendations	Committee of the Whole Recommendations	Comment
01-26-023									
	Streets (Road & Bridge)								
New	(1) Maintenance Technician	3	01-26-023-71110 01-26-023-72480 01-26-023-72485 01-26-023-72430 01-26-023-73610 01-26-023-72120 Subtotal		50,300 3,850 6,800 29,000 425 660 91,035	50,300 3,850 6,800 29,000 425 660 91,035	50,300 3,850 6,800 29,000 425 660 91,035	50,300 3,850 6,800 29,000 425 660 91,035	
New	(2) Part-Time Maintenance Worker (totals for 2) (\$15/hr/25hrs/wk)	1,2	01-26-023-71125 01-26-023-72480 01-26-023-72485 01-26-023-73610 Subtotal		40,000 3,100 5,400 200 48,700	40,000 3,100 5,400 200 48,700	40,000 3,100 5,400 200 48,700	40,000 3,100 5,400 200 48,700	
New	(1)Seasonal I	4	01-26-023-71127 01-26-023-72480 01-26-023-73610 Subtotal Total		11,400 900 100 12,400 152,135	11,400 900 100 12,400 152,135	11,400 900 100 12,400 152,135	11,400 900 100 12,400 152,135	
01-26-024									
	Electrical								
New	(1) Seasonal I	1	01-26-024-71127 01-26-024-72480 01-26-024-71127 Total		11,400 900 100 12,400	11,400 900 100 12,400	11,400 900 100 12,400	11,400 900 100 12,400	split 50/50 024 and 025
01-26-025									
	Municipal Buildings								
New	(1) Full-time Custodian (in exchange for freezing 3 Part-time custodians)		01-26-025-71110 01-26-025-72480 01-26-025-72485 01-26-025-72430 01-26-025-72120 Subtotal		37,440 2,864 5,055 30,000 0 660 76,019	37,440 2,864 5,055 30,000 0 660 76,019	37,440 2,864 5,055 30,000 0 660 76,019	37,440 2,864 5,055 30,000 0 660 76,019	
FREEZE	(3) Part-time Custodian FROZEN (\$13.58/hr & 19hrs/wk) Total for 3		01-26-025-71127 01-26-025-72480 01-26-025-72485 01-26-025-72430 01-26-025-72120 Subtotal Total		(40,251) (3,079) 0 0 0 (43,330) 32,689	(40,251) (3,079) 0 0 0 (43,330) 32,689	(40,251) (3,079) 0 0 0 (43,330) 32,689	(40,251) (3,079) 0 0 0 (43,330) 32,689	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
01-33 Community Development									
	Associate Planner -Mid year		01-33-310-71110		37,500	37,500	37,500	37,500	
			01-33-310-72480		2,870	2,870	2,870	2,870	
	FICA/Medicare		01-33-310-72485		4,875	4,875	4,875	4,875	
	IMRF		01-33-310-72430		15,000	15,000	15,000	15,000	
	Health & Life Insurance								
			Total		60,245	60,245	60,245	60,245	
01-35 Marketing Communications									
			Total		0	0	0	0	
01-56 Senior Center									
			Total		0	0	0	0	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommend	Treasurer/ Manager Recommend	Committee of the Whole Recommend	Comment
RECAP									
Capital Requests									
	Board				0	0	0	0	
	Manager				80,800	80,800	80,800	84,800	
	Clerk				25,000	25,000	25,000	25,000	
	General Overhead				100,000	100,000	100,000	100,000	
	Finance				1,544,800	1,544,800	1,544,800	1,544,800	
	Information Technology				805,150	805,150	773,650	773,650	
	Police				1,127,812	1,127,812	1,127,812	929,812	
	Fire Suppression				850,993	850,993	850,993	850,993	
	Fire Prevention				182,432	182,432	182,432	182,432	
	Emergency Management				189,000	189,000	189,000	189,000	
	Emergency Management - Telecommunications				50,000	0	0	0	
	Streets (Road & Bridge) Department				1,905,786	1,854,286	1,854,286	1,854,286	
	Electrical Department				1,313,055	1,313,055	1,313,055	1,353,055	
	Municipal Buildings				1,963,000	1,848,000	1,773,000	1,763,000	
	Community Development/Bldg				212,500	212,500	212,500	162,500	
	Marketing/Communications				995,654	267,500	267,500	267,500	
	Village and PACE Bus				0	0	0	0	
	Commissions				0	0	0	0	
	Integrated Department Initiatives				4,476,950	4,476,950	3,976,950	3,976,950	
	Other				0	0	0	0	
	Total of Capital Requests including carryovers				15,822,932	14,878,278	14,271,778	14,057,778	
Reductions to Total Capital Requests									
	Carryover items already currently funded				7,354,534	6,459,880	6,459,880	6,479,880	
	Operating line items to be added to regular budget				200,000	200,000	168,500	168,500	
	Carryover Grant funding				0	0	0	0	
	Funding to be provided by other governments				0	0	0	0	
	Donations				0	0	0	0	
	Police items funded through Custom Seizures Fund				0	0	0	0	
	Police items funded through Drug Enforcement Fund				0	0	0	0	
	Items Funded through E911 Fund				0	0	0	0	
	Items Funded with Hotel/Motel Fund				0	0	0	0	
	Items Funded by Commuter Parking Lot Cap				0	0	0	0	
	EMA items funded through Emergency Siren impact fees reserve				0	0	0	0	
	Total Reductions to Capital Requests				7,554,534	6,659,880	6,628,380	6,648,380	
	Net Capital Requests to be funded				8,268,398	8,218,398	7,643,398	7,409,398	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
RECAP									
Personnel Requests									
	Board				0	0	0	0	
	Manager				119,323	119,323	119,323	119,323	
	Clerk				0	0	0	0	
	Finance/Information Technology				139,035	139,035	139,035	139,035	
	Information Technology				0	0	0	0	
	Police				274,335	274,335	274,335	104,025	
	Fire Suppression				251,135	251,135	251,135	251,135	
	Fire Prevention				30,800	30,800	30,800	30,800	
	Emergency Management				0	0	0	0	
	Emergency Management Communications				0	0	0	0	
	Streets (Road/Bridge) Department				152,135	152,135	152,135	152,135	
	Electrical Department				12,400	12,400	12,400	12,400	
	Municipal Buildings				32,689	32,689	32,689	32,689	
	Community Development				60,245	60,245	60,245	60,245	
	Marketing/Communications				0	0	0	0	
	Senior Center				0	0	0	0	
	Total of Personnel Requests				1,072,097	1,072,097	1,072,097	901,787	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
Commuter Parking	Capital Outlay Requests								
New	Resurface Municipal parking lot at Oak Park Ave and 172nd St. (MOVED to General fund)	1			0	0	0	0	
New	Resurface 80th Ave Train Station Parking Lot (South of Timber Drive)	2	71-75801		54,000	54,000	54,000	54,000	
New	Resurface 80th Ave Train Station Lot (North of Timber Dr./West Half)	3	71-75801		180,000	180,000	180,000	180,000	
New	Resurface 80th Ave Train Station Lot (North of Tracks/West Half)	4	71-75801		210,000	210,000	210,000	210,000	
New	Install new electronic CPL pay system at OPA & 80th Ave.stations	5			160,000	0	0	0	
	Total				604,000	444,000	444,000	444,000	
E 9-1-1 Fund	Capital Outlay Requests								
	(1) Full-Time Telecommunicators - Request for Mid-Year (E-911 Service Fund)		11-00-000-71110		28,000	28,000	28,000	28,000	
	FICA/Medicare		11-00-000-72480		2,150	2,150	2,150	2,150	
	IMRF		11-00-000-72485		3,920	3,920	3,920	3,920	
	Health & Life Insurance		11-00-000-72430		7,125	7,125	7,125	7,125	
	Uniform		11-00-000-73610		450	450	450	450	
	Subtotal				41,645	41,645	41,645	41,645	
	Total				41,645	41,645	41,645	41,645	
Hotel/Motel Fund	Capital Outlay Requests								
	Total				0	0	0	0	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
Wireless Fire Alarm-14	Capital Outlay Requests								
				Total	0	0	0	0	
Wireless Fire Alarm-14	Personnel								
					0	0	0	0	
OPA TIF #1 Fund	Capital Outlay Requests								
				Total	0	0	0	0	
Main Street North TIF	Capital Outlay Requests								
New	Riverwalk - Land Acquisition/construction; 1st year costs (total \$3mil)		18-75906	0373	400,000	400,000	400,000	400,000	
New	Safe Routes to School (sidewalks along OPA)		18-75200	0370	610,000	610,000	610,000	610,000	
Grant	Safe Routes to School (sidewalks along OPA) potential grant		18-54999	0370	(250,000)	(250,000)	(250,000)	(250,000)	
				Total	760,000	760,000	760,000	760,000	
State Campus (MHC) TIF	Capital Outlay Requests								
Carryover	Land Acquisition, 280 Acres Mental Health Center		30-75906	0015	7,500,000	7,500,000	7,500,000	7,500,000	
New	Helistop Aircraft Pavement Imprvmnts REBUILD IL Project		20-75814	0367	1,600,000	2,250,000	2,250,000	2,250,000	
New	Helistop Aircraft Pavement Imprvmnts REBUILD IL Grant		20-54999	0367	(1,440,000)	(1,440,000)	(1,440,000)	(1,440,000)	
				Total	7,660,000	8,310,000	8,310,000	8,310,000	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommend	Treasurer/ Manager Recommend	Committee of the Whole Recommend	Comment
Legacy TIF	Capital Outlay Requests								
Carryover	Freedom Detention Pond - 175th & Ridgeland		16-75315	0152	265,000	150,000	150,000	150,000	
New	174th St. Reconstruction & 66th Court Watermain (40% of 1million plus contingency)		16-Various	0365	437,000	437,000	437,000	437,000	
New	174th St. Reconstruction & 66th Court Watermain- Engineering (40% of 80,000 plus contingency)		16-Various	0365	35,000	35,000	35,000	35,000	
New	175th Street/Ridgeland Road Reconstruction/ Utilities Reloc.		16-75806	0113	0	0	0	2,000,000	street project
			Total		737,000	622,000	622,000	2,622,000	
New Bremen TIF	Capital Outlay Requests								
Carryover	Banging Gavel Renovation Incentive		27-75001		450,000	450,000	450,000	450,000	
Carryover	Land Acquisition - Within TIF		27-75906		600,000	600,000	600,000	600,000	
Additional	Land Acquisition - Within TIF		27-75906		400,000	400,000	200,000	200,000	
Carryover	174th St Reconstruction (incl engineering) to align w/Blvd. / Proj now includes watermain		27-75806	0365	123,000	123,000	123,000	123,000	
Additional	174th St. Reconstruction & 66th Court Watermain- (60% of 1 million plus contingency-carryover)		27-Various	0365	532,000	532,000	532,000	532,000	
Additional	174th St. Reconstruction & 66th Court Watermain- Engineering (60% of 80,000 plus contingency)		27-Various	0365	53,000	53,000	53,000	53,000	
New	Watermain Replacement 67th Ave, 175th St. to 174th St.		27-75703		246,000	246,000	246,000	246,000	
			Subtotal		2,404,000	2,404,000	2,204,000	2,204,000	
	<u>Harmony Square Development</u>								
Additional	Underground Utilities- Plaza Area			1954	1,447,000	1,447,000	0	0	Defer FY24
Carryover	Underground Utilities- Plaza Area			1954	265,600	265,600	0	0	Defer FY24
Carryover	Harmony Square Development		30-75905	0323	6,808,950	6,808,950	0	0	Defer FY24
Carryover	Harmony Square Engineering/Professional Architects		30-75905	0323	360,000	360,000	0	0	Defer FY24
Carryover	Streetscape Plaza Side - North, 173rd & 67th		30-75905	0323	414,000	414,000	0	0	Defer FY24
Carryover	Streetscape Plaza Side - North, 173rd & 67th		30-75905	0323	200,000	200,000	0	0	Defer FY24
Carryover	Ice Rink Purchases		30-75905	0323	131,400	131,400	0	0	Defer FY24
	Paver Street - 173rd Street from OPA to 67th Court				900,000	900,000	0	0	Defer FY24
	New "Festival" Street connecting 67th Court & North Street				600,000	600,000	0	0	Defer FY24
	Potential Relocation of Sanitary Swr near Harmony Square				50,000	50,000	0	0	Defer FY24
			Subtotal		11,176,950	11,176,950	0	0	
			Total		13,580,950	13,580,950	2,204,000	2,204,000	
159th & Harlem TIF	Capital Outlay Requests								
New	Drainage to wetlands behind Village Hall - engineering		28-72840		75,000	75,000	75,000	75,000	
New	Hawk System/Crossing across Oak Park Avenue to Saint Boniface Park		28-75501		0	0	0	100,000	
Carryover	Replace VH Lobby & Restrooms Ceramic/porcelain flooring		28-75128					80,000	Moved from 01-26
Carryover	Council Chambers reno- only lighting was approved in fy21		28-75128					20,000	Moved from 01-26
Carryover	Renovate Village Hall Lunchroom	26	28-75128					20,000	Moved from 01-26
Additional	Renovate Village Hall Lunchroom	26	28-75128					10,000	Moved from 01-26
Replacement	Replace VH Entry Plaza Retaining Walls/pathway concept. plan	34	28-75610					25,000	Moved from 01-26
			Total		75,000	75,000	75,000	330,000	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommendations	Treasurer/ Manager Recommendations	Committee of the Whole Recommendations	Comment
Street Projects	Capital Outlay Requests								
	<u>IDOT Projects</u>								
Carryover	Final Pmt 191st St Exten. Construction - 20% share due IDOT		30-75806	0035	130,000	130,000	130,000	130,000	
Carryover	Final Pmt LaGrange Road Landscape		30-75610	0249	582,500	582,500	582,500	582,500	
Carryover	Final Pmt 84th Ave Resurfacing Construction 159th to 171st		33-75806	0311	30,000	30,000	30,000	30,000	
Carryover	Final Pmt to IDOT Oak Park Ave 159th to 167th, 30% to IDOT		33-75806	0290	120,000	120,000	120,000	120,000	
	Subtotal				862,500	862,500	862,500	862,500	
	<u>Will & Cook County-80th ave</u>								
Carryover	80th ave intersection at 191st Ph III CE, Will Cty & SSMMA Led		30-75806	0289	50,000	50,000	50,000	50,000	
Carryover	80th Ave Bridge with Will County (Design)	3	30-75810	0210	284,000	284,000	284,000	284,000	
Carryover	Relocate 24" water main (under water projects at \$883,000)	3							
Carryover	80th Ave Bridge with Will County-New Project. On 3/8/22 received bill for 90% (1,515,982 of \$1,684,424 using REBUILD IL \$)	3	05-72742	0210	168,442	168,442	168,442	168,442	REBUILD IL \$
	REBUILD Illinois Funding - 80th Ave Project (Village share of \$1,684,424 using REBUILD IL \$)	3	05 revenue	0210	(168,442)	(168,442)	(168,442)	(168,442)	REBUILD IL \$
Carryover	80th Ave Bridge with Will County-fencing,parking,lighting at PW	3	30-75810	0210	200,000	200,000	200,000	200,000	
Carryover	80th Ave Bridge with Will County-Contingency	3	30-75810	0210	72,000	72,000	72,000	72,000	
Carryover	80th Ave Bridge with Will County-Project Engineering	3	30-75810	0210	58,000	58,000	58,000	58,000	
Additional	80th Ave Bridge with Will County-Additional	3	30-75810	210	199,190	199,190	199,190	199,190	
	Subtotal				863,190	863,190	863,190	863,190	
	<u>Cook County</u>								
New	175th Street/Ridgeland Road Reconstruction/ Utilities Reloc.	13	33-75806	0113	4,850,000	4,850,000	4,850,000	4,850,000	
New	175th Street/Ridgeland Road Reconstruction/ Utilities Reloc. - Engineering	13	33-75806	0113	460,000	460,000	460,000	460,000	
New	175th Street/Ridgeland-Legacy can cover first 2 million	13	33-75806	0113	0	0	0	(2,000,000)	Legacy TIF
	Subtotal				5,310,000	5,310,000	5,310,000	3,310,000	
	<u>Cook County</u>								
Carryover	Cook County Roadwork Commitment - 94th Ave Resurfacing	14	33-75806	0347	500,000	500,000	500,000	500,000	IGA approved
Additional	Cook County Roadwork Commit.-94th Ave, addl construction cost	14	33-75806	0347	379,858	379,858	379,858	379,858	
Additional	Cook County Roadwork-94th Ave,Engineering, Surveys& Conting.	14	33-75806	0347	212,395	212,395	212,395	212,395	
Grant	Cook County Roadwork Commitment (Cook County)	14	33-45599	0347	(500,000)	(500,000)	(500,000)	(500,000)	IGA approved
Grant request	Cook County Roadwork Additional Commitment sought	14		0347	0	0	0	0	seeking amend
	Subtotal				592,253	592,253	592,253	592,253	
	<u>Other Roadways</u>								
Carryover	174th St Reconstruction (incl engineering) to align w/Bld. Proj & maintenance	5	27-75806	365	0	0	0	0	NewBremen TIF
	Subtotal				0	0	0	0	
	<u>Sidewalk Gap Program</u>								
New	ROW Acquis & add 150' of sidewalk/ret.wall work at 7800 171st	20	30-75200		300,000	300,000	300,000	300,000	
New	Add sidewalk & crosswalk to 179th St & Lagrange (loyola) Budget for PRELIM ENG.	16	30-75200		400,000	50,000	50,000	50,000	
New	Extend proposed multi-use path at SW corner of OPA & Harlem (on harlem) Scannel	17	30-75200		350,000	350,000	350,000	350,000	
New	Safe Routes to School (sidewalks along OPA) 610k; potential 250k grant	15		0370	0	0	0	0	MSN TIF
	Subtotal				1,050,000	700,000	700,000	700,000	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommendations	Treasurer/ Manager Recommendations	Committee of the Whole Recommendations	Comment
	<u><i>Other Projects</i></u>								
Carryover	Bike Path Extension 179th to Dog Park (coordinate w/park dist)grant?	4	33-75205	2031	280,000	280,000	280,000	280,000	
Additional	Bike Path Ext. 179th to Dog Park (contingency/engineering)	4	33-75205	2031	50,400	50,400	50,400	50,400	
Additional	Bike Path Ext. 179th to Dog Park (COVID cost increases)	4	33-75205	2031	28,000	28,000	28,000	28,000	
Grant	Chicago Metropolitan Agency for Planning (notice dated 12/22/21)	4	33-45599		(192,800)	(192,800)	(192,800)	(192,800)	
New	LaPorte Rd connection- engineering and ROW (Aine Dr to Wildflower Dr)	21			400,000	0	0	0	Defer to FY24
New	175th Turn Lane construction TPHS	19			385,000	0	0	0	
New	Riverwalk- Engineering & 1st yr acquis/constr costs in MSN TIF (\$475,000)				0	0	0	0	MSN TIF
	Subtotal				950,600	165,600	165,600	165,600	
	<u><i>PMP Program</i></u>								
	PMP Program Street Resurfacing	1	05-75405	0179	3,150,000	3,150,000	3,150,000	3,150,000	
	PMP Program Street Resurfacing (non MFT portion moved from Crack Sealing)	1	06-75405	0179	0	0	0	350,000	
	PMP Program Design Engineering	1	05-72840	0179	111,750	111,750	111,750	124,000	3.5% +1500
	PMP Program Construction Engineering	1	05-72840	0179	214,432	214,432	214,432	200,000	
	PMP Program Construction Engineering	1	06-72840	0179	0	0	0	35,000	6% + 25k
	Crack Sealing	2	06-75406		500,000	500,000	500,000	150,000	
	<u><i>Alternate funding Source to be funded by:</i></u>								
	REBUILD Illinois Funding	2			(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	REBUILD IL\$
	PMPSubtotal				2,876,182	2,876,182	2,876,182	2,909,000	
	Total				12,504,725	11,369,725	11,369,725	9,402,543	
	Total Street Projects including carryovers								

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
Public Landscaping/Beautification Projects									
	Capital Outlay Requests								
Carryover	Harlem Ave Irrigation Upgrades/repairs	5	30-72881		38,700	38,700	38,700	38,700	
	Beautification Projects including carryovers		Total		38,700	38,700	38,700	38,700	
Building Projects									
	Capital Outlay Requests								
	Total Building Projects including carryovers		Total		0	0	0	0	
Flood Control Projects									
	Capital Outlay Requests								
Carryover	80th Ave Train Station detention pond restoration		65-72591		38,500	0	0	0	Defer to FY24
			Subtotal		38,500	0	0	0	
Carryover	Kimberly Heights Drainage Improvements	5	65-75310	0364	410,000	410,000	410,000	410,000	
Additional	Kimberly Heights Drainage Improvements		65-75310	0364	1,090,000	1,090,000	1,090,000	1,090,000	
			Subtotal		1,500,000	1,500,000	1,500,000	1,500,000	
	Totals Flood Control Projects including carryovers		Total		1,538,500	1,500,000	1,500,000	1,500,000	

**VILLAGE OF TINLEY PARK
FY2023 CAPITAL BUDGET**

	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommends	Treasurer/ Manager Recommends	Committee of the Whole Recommends	Comment
PROJECT RECAP	Total Non-Enterprise and NON-TIF Funding Required (net of REBUILD \$)								
	Street Projects				13,197,525	12,062,525	12,062,525	10,095,343	
	Public Landscaping/Beautification Projects				38,700	38,700	38,700	38,700	
	Building Projects				0	0	0	0	
	Flood Control Projects				1,538,500	1,500,000	1,500,000	1,500,000	
					14,774,725	13,601,225	13,601,225	11,634,043	
	Project Carryover Funding								
	Street Projects				2,474,942	2,474,942	2,474,942	2,474,942	
	Public Landscaping/Beautification Projects				0	0	0	0	
	Building Projects				0	0	0	0	
	Flood Control Projects				448,500	410,000	410,000	410,000	
					2,923,442	2,884,942	2,884,942	2,884,942	
	Project Anticipated Grant Funding								
	Street Projects				692,800	692,800	692,800	692,800	
	Public Landscaping/Beautification Projects				0	0	0	0	
	Building Projects				0	0	0	0	
	Flood Control Projects				0	0	0	0	
					692,800	692,800	692,800	692,800	
	Project New Bond Funding								
	Street Projects				0	0	0	0	
	Public Landscaping/Beautification Projects				0	0	0	0	
	Building Projects				0	0	0	0	
	Flood Control Projects				0	0	0	0	
					0	0	0	0	
	Net Funding Required								
	Street Projects				10,029,783	8,894,783	8,894,783	6,927,601	
	Public Landscaping/Beautification Projects				38,700	38,700	38,700	38,700	
	Building Projects				0	0	0	0	
	Flood Control Projects				1,090,000	1,090,000	1,090,000	1,090,000	
	Net Funding Required				11,158,483	10,023,483	10,023,483	8,056,301	

**VILLAGE OF TINLEY PARK
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	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommend	Treasurer/ Manager Recommend	Committee of the Whole Recommend	Comment
Water/Sewer Equipment	Capital Outlay Requests								
	<u>Water System</u>								
New	APWA accreditation	2	60-72220		15,000	15,000	15,000	15,000	
New	Pickup Truck (Replace #2)	3	60-74232		57,200	57,200	57,200	57,200	
New	Transit Connect (Replace #86)	4	60-74225		35,700	35,700	35,700	35,700	
New	Transit Connect (Replace #28)	5	60-74225		35,700	35,700	35,700	35,700	
New	Ford Escape (Replace #76)	6	60-74220		35,700	35,700	35,700	35,700	
New	Land Acquisition for Westside Pressure System Pump Station		60-75906		100,000	100,000	100,000	100,000	
	Subtotal				279,300	279,300	279,300	279,300	
	<u>Sanitary Sewer System</u>								
New	Sewer Jet (Replace #69)	1	64-74262		527,200	527,200	527,200	527,200	
	Subtotal				527,200	527,200	527,200	527,200	
	Total Water & Sewer Capital Requests			Total	806,500	806,500	806,500	806,500	
Water/Sewer	Personnel								
	2 Maintenance Technicians (Fund 60 - 58.8%, Fund 63 - 11.2%, Fund 64 - 30%)		60 63 64-71110		152,000	152,000	152,000	152,000	
	FICA/Medicare		60 63 64-72480		11,628	11,628	11,628	11,628	
	IMRF		60 63 64-72485		20,520	20,520	20,520	20,520	
	Health & Life Insurance		60 63 64-72430		60,000	60,000	60,000	60,000	
	Uniforms		60 63 64-71110		1,700	1,700	1,700	1,700	
	Annual Phone Service		60 63 64-72120		1,120	1,120	1,120	1,120	
	Subtotal				246,968	246,968	246,968	246,968	
	Total Water & Sewer Personnel Requests			Total	246,968	246,968	246,968	246,968	

**VILLAGE OF TINLEY PARK
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	Request	Priority	A/C Code	Project Code	As Requested Proposed Cost	Manager Recommend	Treasurer/ Manager Recommend	Committee of the Whole Recommend	Comment
Water & Sewer Projects	<u>Water System</u>								
New	Westside Pressure Improvements Watermain 171st to 179th St booster		26-75708	0377/0378	5,220,000	5,220,000	5,220,000	5,220,000	
New	Utility Extension - Loyola Watermain Replace 179th to 183rd St		26-75707	2011	2,500,000	2,500,000	2,500,000	2,500,000	
New	80th Ave. Water Main Relocation (Meter Vault move)		26-75706	0289	883,000	883,000	883,000	883,000	
New	Watermain Replacement Dorothy Ln, Oketo Ave. to Bannes School		26-75705	0374	598,000	598,000	598,000	598,000	
New	Watermain Replacement Ironwood Dr (Tanbark to Woodland)		26-75704	0375	665,000	665,000	665,000	665,000	
New	Paint Elevated Tank-Exterior, Interior & Logo		62-75338		1,616,000	1,616,000	1,616,000	1,616,000	
Carryover	167th St. Pump House (Post 1) Steel Grating Staircase		60-72520		12,000	12,000	12,000	12,000	
Additional	167th St. Pump House (Post 1) Steel Grating Staircase		60-72520		4,000	4,000	4,000	4,000	
	Water system projects				11,498,000	11,498,000	11,498,000	11,498,000	
New	Alternate funding Source to be funded by: ARPA Grant 2021A Bond Issue		26 Revenue		(1,616,000) (9,829,249)	(1,616,000) (9,829,249)	(1,616,000) (9,829,249)	(1,616,000) (9,829,249)	
	Water system projects				(11,445,249)	(11,445,249)	(11,445,249)	(11,445,249)	
	Total Water System Project Requests				52,751	52,751	52,751	52,751	
	<u>Sanitary Sewer System</u>								
Carryover	171st & 80th Ave (Post 5) Lift Station Improv.Construction	1	61-75324	0324	1,500,000	1,500,000	1,500,000	1,500,000	
Additional	171st & 80th Ave (Post 5) Lift Station Improv.Construction	1	61-75324	0324	2,500,000	2,500,000	2,500,000	2,500,000	
New	Alternate funding Source to be funded by: ARPA Grant				(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	
	Sanitary sewer system carryovers				0	0	0	4,000,000	
New	Sewer Lining Various locations		61-75305		500,000	500,000	500,000	500,000	
New	Post 13 Canopy/Structure & Control Panel		61-75320		700,000	700,000	700,000	700,000	
	Sanitary sewer system new projects	2	Subtotal		1,200,000	1,200,000	1,200,000	1,200,000	
	Total Sewer System Project Requests		Total		1,200,000	1,200,000	1,200,000	1,200,000	
TOTAL WATER & SEWER REQUESTS					2,306,219	2,306,219	2,306,219	2,306,219	

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

Department		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
01-12	Village Manager	50,000	530,000	20,000	0	0	600,000
01-13	Clerk	25,000	0	0	0	0	25,000
01-15	Finance	250,000	250,000	0	0	0	500,000
01-16	Information Technology	570,000	270,000	220,000	250,000	200,000	1,510,000
01-17	Police	8,265,400	1,092,400	816,400	858,400	744,400	11,777,000
01-19	Fire Suppression	120,000	4,580,000	3,700,000	750,000	5,000,000	14,150,000
01-20	Fire Prevention	95,000	80,000	40,000	35,000	40,000	290,000
01-21	Emergency Management & 911 Communications	165,500	91,500	87,500	59,000	25,000	428,500
01-26-023	Streets	1,585,400	535,000	445,000	254,000	0	2,819,400
01-26-023	Streets - Pavement Management Program	3,453,372	3,546,335	3,652,725	3,762,307	3,875,176	18,289,915
01-26-023	Streets - Street Projects	3,439,327	405,417	418,101	430,256	0	4,693,101
01-26-023	Streets - Public Landscape Projects	1,196,800	934,000	1,034,900	515,000	510,000	4,190,700
01-26-023	Streets - Flood Control Projects	789,500	628,000	867,000	200,000	50,000	2,534,500
01-26-024	Electrical	540,000	492,000	605,000	450,000	20,000	2,107,000
01-26-025	Municipal Buildings	1,058,000	1,288,300	420,000	75,000	50,000	2,891,300
01-33	Community Development	205,000	160,000	35,000	70,000	0	470,000
01-35	Marketing	1,970,000	1,000,000	0	0	0	2,970,000
01-42	Village Bus	0	110,000	0	0	0	110,000
Multiple	Integrated Departmental Initiatives	1,465,000	640,000	195,000	0	0	2,300,000
Total General Fund		25,243,299	16,632,952	12,556,626	7,708,963	10,514,576	72,656,416
27	New Bremen TIF	11,176,950	0	0	0	0	11,176,950
60	Water/Sewer Fund	5,834,200	2,457,000	3,155,700	3,362,800	3,177,000	17,986,700
70	Commuter Parking Lot Fund	270,000	270,000	250,000	0	0	790,000
Total Capital Requests		42,524,449	19,359,952	15,962,326	11,071,763	13,691,576	102,610,066

Village of Tinley Park, Illinois
Five Year Capital Plan Detail

Village Manager Department

DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
Customer Service Kiosks (Village Hall)		30,000				30,000
Wellness Program			20,000			20,000
Human Capital Management Modules/HRIS	50,000	500,000				550,000
Total - Village Manager Department	50,000	530,000	20,000	0	0	600,000

Village Clerk Department

DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
OnBase Document & Agenda Management	25,000					25,000
Total - Village Clerk Department	25,000	0	0	0	0	25,000

Finance Department

DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
Finance Software - ERP	250,000	250,000				500,000
Total - Finance Department	250,000	250,000	0	0	0	500,000

Information Technology

DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
Operations & Maintenance						
Replace/Upgrade Police MDT	50,000		50,000	50,000	50,000	200,000
Wireless Upgrade	50,000	50,000				100,000
Printer/Copier Upgrades	20,000	20,000	20,000			60,000
Replace Primary Data Center Servers	150,000.00					150,000
Replace Secondary Data Center Servers		150,000.00				150,000
Document Management System Upgrade	100,000					100,000
Network Refresh	50,000	50,000.00		50,000	50,000	200,000
Replace Fixed Video Surveillance Server				150,000		150,000
Expand Cloud Services Footprint			100,000			100,000
Replace/Upgrade Fire MDT					100,000	100,000
Agenda Management Upgrade	50,000					50,000
Workstation Upgrades			50,000			50,000
Real-time Security Monitoring	100,000					100,000
Total - Information Technology	570,000	270,000	220,000	250,000	200,000	1,510,000

Police Department

DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
ADMINISTRATION						
Chief Vehicle			57,000			57,000
Commander Vehicle				114,000		114,000
Admin Sergeant Vehicle		84,000				84,000
Quartermaster Room Storage Cabinet	0	84,000	57,000	114,000	0	255,000
PATROL						
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	222,000				333,000
	727,400	743,400	521,400	521,400	521,400	3,035,000
INVESTIGATIONS						
Detective Sergeant Vehicle		42,000				42,000
Detective Vehicles	80,000	80,000	80,000	80,000	80,000	400,000
Tactical Ofc Vehicles	80,000	80,000	80,000	80,000	80,000	400,000
	160,000	202,000	160,000	160,000	160,000	842,000
PD TECHNICAL						
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
PD BUILDINGS AND FACILITIES						
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
Jail Cell Exhaust Fan Project	35,000					35,000
Police Lobby Hardening	40,000					40,000
	7,090,000	0	15,000	0	0	7,105,000
Total - Police Department	8,265,400	1,092,400	816,400	858,400	744,400	11,777,000

Fire Suppression

DESCRIPTION	250	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
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VEHICLES

Chevy Silverado Pickup (0250)		55,000			55,000
Chevy Tahoe (2 Vehicles)	120,000				120,000
Engine Replacement (0431)			700,000		700,000
Engine Replacement (0021)				750,000	750,000
Aerial Tower Replacement (0533)		1,500,000			1,500,000

EQUIPMENT

Gator Replacement - #0601		25,000			25,000
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FIRE STATION IMPROVEMENTS

Remodel Station 48 Additional funds for potential replacement		3,000,000	3,000,000		6,000,000
Fire Tower Training Relocation				5,000,000	5,000,000

Total - Fire Suppression

120,000	4,580,000	3,700,000	750,000	5,000,000	14,150,000
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Fire Prevention

DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
Administrative Office Area	40,000					40,000
Investigation Vehicle	55,000					55,000
Replacement for INS146		40,000				40,000
Replace INS246		40,000	40,000			80,000
Replace INS346				35,000		35,000
Replace 446					40,000	40,000
Total - Fire Prevention	95,000	80,000	40,000	35,000	40,000	290,000

Emergency Management & 911 Communications

DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
EMERGENCY MANAGEMENT						
Outdoor Warning Sirens	80,000					80,000
Vehicles	25,000	40,000	25,000			90,000
EOC	5,000		5,000		5,000	15,000
Emergency Equipment	2,500	1,500	2,500			6,500
Trailer (for hauling)				5,000		5,000
Portable Light unit with Generator					20,000	20,000
Trailer Ramps / Steel / for traffic trailer				500		500
Portable 3 ton floor jack				500		500
	112,500	41,500	32,500	6,000	25,000	217,500
DISPATCH						
24/7 Dispatch Chairs	3,000			3,000		6,000
New CAD					TBD	
Paper Shredder			5,000			5,000
911 Consolidation Expansion	50,000	50,000	50,000	50,000		200,000
	53,000	50,000	55,000	53,000	0	211,000
Total - Emergency Management & 911 Communications	165,500	91,500	87,500	59,000	25,000	428,500

Street Department

DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
PROJECTS:						
Salt Dome	880,000					880,000
EQUIPMENT:						
Truck Scale	26,000					26,000
Message Board	20,000					20,000
Enclosed Trailer	8,500					8,500
REPLACEMENTS:						
Plow Trucks	203,000	205,000	210,000	210,000		828,000
Pickup Truck-3/4 Ton	43,900			44,000		87,900
Wheel loader		245,000				245,000
Back Hoe			160,000			160,000
Sewer Jet	375,000					375,000
Chipper	12,000					12,000
Trailer			75,000			75,000
One Ton Dump Truck Snow/Ice		85,000				85,000
One Ton Dump Truck	17,000					17,000
Total - Street Dept. Projects & Equipment	1,585,400	535,000	445,000	254,000	0	2,819,400
PAVEMENT MANAGEMENT:						
Pavement Management Program	3,453,372	3,546,335	3,652,725	3,762,307	3,875,176	18,289,915
Total - Street Dept. PMP	3,453,372	3,546,335	3,652,725	3,762,307	3,875,176	18,289,915

STREET PROJECTS:

Sidewalk Gap Program	168,827	173,892	175,000	175,000		692,719
Speed humps in various location	50,000					50,000
Striping Plan (Recessed Pavement Marking/Striping)	220,500	231,525	243,101	255,256		950,382
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)	400,000					400,000

Fiber Extension from Public Works to Fire Station	200,000					200,000
Total - Street Projects	3,439,327	405,417	418,101	430,256	0	4,693,101
PUBLIC LANDSCAPE PROJECTS						
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- Large Bowls in OPA Parking lot	5,000					5,000
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
Total - Public Landscape Projects	1,196,800	934,000	1,034,900	515,000	510,000	4,190,700
FLOOD CONTROL PROJECTS:						
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
Residential Drainage Assistance Program	50,000	50,000	50,000	50,000	50,000	250,000
Total - Flood Control Projects	789,500	628,000	867,000	200,000	50,000	2,534,500

Electrical Department						
DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
Replace Electrical Department Ford E350 Van (Unit 62E)	40,000					40,000
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	430,000		1,720,000
Pickup Truck		42,000				42,000
45' Aerial Truck Replacement (30E)			155,000			155,000
Replacement of Street Light Controller Cabinet (Various Locations)	20,000	20,000	20,000	20,000	20,000	100,000
Total - Electrical Dept.	540,000	492,000	605,000	450,000	20,000	2,107,000

Municipal Building Department						
DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
Paint Walls & Flooring Replacement At Various Facilities	30,000	30,000	30,000	30,000	30,000	150,000
HVAC Air Duct Cleaning		25,000		25,000		50,000
Various Facilities - Roof Maint/Repairs	20,000	20,000	20,000	20,000	20,000	100,000
Various Facilities - Roof Evaluation of Maint/Repair Service		13,000				13,000
Facilities - Village Hall						
Village Hall - South Lot		60,000				60,000
Village Hall - North Lot		65,000				65,000
Village Hall Multipurpose Countertop Renovation	12,000					12,000
Replace Village Hall (Kallsen Center) Chairs	25,000					25,000
Council Chambers seating, flooring, and ceiling Renovation	60,000					60,000
Facilities - Fire Department						
Resurface Fire Training Parking Lot (South Portion)		114,250				114,250
Resurface Fire Station 49 (#4) Parking Lot (Middle/East Portion)		68,050				68,050
Fire Department Training Tower Roof Replacement		20,000				20,000
Paint Fire Station 48 (#3) & 49 (#4) Garage Doors	6,000					6,000
Fire Department Training Facility Roof Replacement		30,000				30,000
Fire Station 49 (#4) Roof Replacement		80,000				80,000
Facilities - Public Works						
Request Architectural Services/Public Works Garage Conceptual Expansion Drawings	10,000					10,000
Resurface Public Works Garage employee/Visitor rear parking areas	350,000					350,000
Flagpole for Convention Center		20,000				20,000
Public Safety Building/Senior Community Center Renovation-phase II		25,000				25,000
Facilities - Public Works (Water/Sewer Fund)						
Resurface Pump House # 2 Parking Lot (183/Ridgeland)		58,000				58,000
Post #5 (Pump House) Roof Replacement		10,000				10,000
Post #2 (Pumping Station) Roof Replacement	60,000					60,000
Facilities - Public Safety						
Resurface Public Safety Building Parking Lot	130,000					130,000
Facilities - Police Department						
3M Ballistic Film For Police Department Windows	40,000					40,000
Police Station Prison Jail Cell Exhaust Fan Project	35,000					35,000

Resurface Police Department Parking Lot		250,000		250,000
Resurface Police Department Parking Lot	250,000			250,000
Police Department Roof Replacement		350,000		350,000
Police Station Shooting Range Roof Replacement	30,000			30,000
Police Station Roof Replacement			370,000	370,000

Facilities - Other

Train Stations

Oak Park Ave./ 80th ave. Permeable Pavers Recondition		50,000		50,000
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Total - Municipal Building Department

1,058,000	1,288,300	420,000	75,000	50,000	2,891,300
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Community Development Department

DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
Sedan	35,000					35,000
Fuel Efficient Vehicle		35,000	35,000	35,000		105,000
SUV				35,000		35,000
Comprehensive Plan Update	120,000					120,000
Zoning Ordinance Revision		125,000				125,000
Parking Study Downton	50,000					50,000
Total - Community Development Dept	205,000	160,000	35,000	70,000	0	470,000

Marketing Department

DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
Wayfinding sign fabrication	1,500,000					1,500,000
Signage for Rebranding OPA Metra Station	30,000					30,000
Start up costs for Harmony Square	100,000					100,000
Downtown public wifi and cameras	50,000					50,000
Branded mobile visitor information centers	40,000					40,000
Pedestrian walkway from music theater to 191st/OPA	250,000	250,000				500,000
Design pedestrian overpass at Harlem Ave		750,000				750,000
Total - Marketing Department	1,970,000	1,000,000	0	0	0	2,970,000

Village Bus

DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
Replace Village Bus		110,000				110,000
Total - Village Bus	0	110,000	0	0	0	110,000

Integrated Department Initiatives

DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
Upgrade and add cameras to Commuter Lots	500,000					500,000
	500,000	0	0	0	0	500,000
Communications Infrastructure Master Plan						
Consulting, Design, Project Mgt & Technology Maintenance	95,000	95,000				190,000
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
	965,000	640,000	195,000	0	0	1,800,000
Total - Integrated Department Initiatives	1,465,000	640,000	195,000	0	0	2,300,000

New Bremen TIF

DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
HARMONY SQUARE DEVELOPMENT						
Underground Utilities- Plaza Area	1,712,600					1,712,600
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
Total - New Bremen TIF Fund	11,176,950	0	0	0	0	11,176,950

DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
EQUIPMENT						
Administration Vehicle	40,000				42,000	82,000
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				38,300		38,300
Unit 88 Transit	36,500					36,500
Camera Van/Truck		200,000				200,000
Water Service Truck			200,700			200,700
Pickup Truck	56,000	56,000		58,000	60,000	230,000
Service Truck Unit 85		60,000				60,000
Jetter Truck					210,000	210,000
	351,200	494,000	200,700	382,800	312,000	1,740,700
WATERMAIN REPLACEMENT						
Watermain Replacement- multiple locations	1,200,000	1,300,000	1,450,000	1,450,000	1,600,000	7,000,000
	1,200,000	1,300,000	1,450,000	1,450,000	1,600,000	7,000,000
RESERVOIRS						
Reservoir Rehabilitation Program						
Paint Elevated Tank-Exterior, Interior & Logo	1,300,000					1,300,000
Paint and Rehabilite Post 1 West Reservoir			825,000			825,000
Paint and Rehabilite Post 1 East Reservoir				850,000		850,000
Post 2 Control Panel and Electrical Upgrades	1,900,000					1,900,000
	3,200,000	0	825,000	850,000	0	4,875,000
SANITARY						
Sanitary Sewer/Forcemain Replacement						
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
Line Post 5 Force Main Phase 1			680,000			680,000
Line Post 5 Force Main Phase 2				680,000		680,000
Line Post 5 Force Main Phase 3					680,000	680,000
	650,000	130,000	680,000	680,000	680,000	2,820,000
Lift Stations						
LaPorte Rd Lift Station(Post 17)Canopy/Structure/Control Panel		440,000				440,000
Ozark Lift Station Control Panel/Generator	300,000					300,000
Post 6 Improvements					585,000	585,000
	300,000	440,000	0	0	585,000	1,325,000
Inflow/Infiltration Control Program (IICP)						
	0	0	0	0	0	0
Miscellaneous						
Post 2 Master Meter Change Out	40,000					40,000
	40,000	0	0	0	0	40,000
Personnel						
Maintenance Technician	93,000	93,000				186,000
	93,000	93,000	0	0	0	186,000
	5,834,200	2,457,000	3,155,700	3,362,800	3,177,000	17,986,700

Commuter Parking Lot Fund						
DESCRIPTION	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Totals
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
80th Avenue Metra Lot - North of Timber Drive (East Half)			250,000			250,000
80th Avenue Metra Lot - North of Tracks (East Half)	175,000					175,000
Hickory Street Metra Lot		70,000				70,000
	270,000	270,000	250,000	0	0	790,000
Total - Commuter Parking Lot Fund						

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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
30 Capital Improvement									
Opening Cash Balance			44,113,336	44,113,336			41,784,971		
Revenue	648,347	559,968	1,088,238	466,375	-57.1%	(621,863)	512,198	-52.9%	(576,040)
Expenditures	4,061,230	2,382,586	33,114,561	3,744,336	-88.7%	29,370,225	38,091,090	15.0%	4,976,529
	(3,412,883)	(1,822,618)	(32,026,323)	(3,277,961)		(29,992,088)	(37,578,892)		(5,552,569)
Transfer In	8,823,883	8,436,342	940,000	995,000		55,000	2,123,849		1,183,849
Transfer Out	1,513,818	102,155	90,000	45,404		(44,596)	90,000	0.0%	0
	7,310,065	8,334,187	850,000	949,596		99,596	2,033,849		1,183,849
Ending Cash Balance			12,937,013	41,784,971			6,239,928		

2023 Projected Revenues
Village of Tinley Park

30 CAPITAL IMPROVEMENTS

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
43310 EMERGENCY NOTIFICATION IMPACT FEES	330	510	0	500	500	500
43315 PERIPHERAL ROADS IMPACT FEES	4,789	6,937	238	6,000	4,238	4,000
43316 SIDEWALKS IMPACT/IN LIEU FEES	0	28,620	0	1,750	1,750	1,750
45599 MISCELLANEOUS GRANTS	74,972	0	788,000	300,260	395,710	392,290-
54030 AUCTION PROCEEDS	13,314	6,675	0	2,265	0	0
54035 SALE OF PROPERTY	21,500	500	0	0	0	0
54999 MISCELLANEOUS REVENUE	32,834	219,558	0	2,600	0	0
65700 INTEREST - INVEST POOL	500,608	297,168	300,000	153,000	110,000	190,000-
69001 TRANSFER FROM GENERAL	8,823,883	8,436,342	690,000	995,000	1,430,000	740,000
69012 TRANSFER FROM HOTEL/MOTEL TAX	0	0	250,000	0	0	250,000-
69060 TRANSFER FROM W/S	0	0	0	0	693,849	693,849
Total CAPITAL IMPROVEMENTS	9,472,230	8,996,310	2,028,238	1,461,375	2,636,047	607,809

FY2023 Proposed Budget

Village of Tinley Park

30 CAPITAL IMPROVEMENTS
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARY RESERVE	0	0	2,049,500	0	2,055,869	6,369
72145 CANINE TEAM	0	0	25,000	0	25,000	0
72345 MICROFILM/DIGITAL IMAGING	1,944	0	0	0	0	0
72420 INSURANCE RESERVE	0	0	751,140	0	753,400	2,260
72520 PROTECTIVE COATING--TRAIN STATION	19,885	0	0	0	0	0
72650 COMPUTER PROGRAMMING	10,317	0	47,986	0	47,986	0
72843 FIRST RESPONDER MEMORIAL	0	0	0	0	5,500	5,500
72872 SECURITY STUDY	0	0	35,000	50,000	0	35,000-
72881 LANDSCAPE MAINT HARLEM	0	0	38,700	0	38,700	0
72945 STRATEGIC PLANNING	32,500	0	0	0	0	0
72987 BRANDING	22,569	0	729,154	1,000	728,154	1,000-
73681 RETENTION POND MAINTENCE	346,374	227,070	61,000	34,500	0	61,000-
73830 SIGNS & SIGN MATERIALS	0	0	40,000	6,600	23,000	17,000-
74014 INVESTIGATIONS EQUIPMENT	0	19,256	0	0	0	0
74025 DRONES	17,645	0	0	0	0	0
74032 EXERCISE EQUIPMENT	0	0	5,000	4,375	0	5,000-
74106 TRAIN STATION EQUIPMENT/FIXTURES	26,839	0	0	18,026	30,000	30,000
74108 TV/DVR	0	11,738	6,555	0	0	6,555-
74110 FURNITURE	0	2,972	43,700	6,002	37,000	6,700-
74111 MULTIMEDIA EQUIPMENT	0	0	20,000	10,000	0	20,000-
74120 EVENTS EQUIPMENT/DECOR	0	0	40,000	3,100	229,710	189,710
74124 INFORMATION TECH PROJECTS	18,876	21,368	67,444	9,813	0	67,444-
74126 COMPUTER/SERVERS	225,035	18,076	156,000	3,600	135,000	21,000-
74128 COMPUTER EQUIPMENT	62,502	18,574	15,744	0	378,544	362,800

FY2023 Proposed Budget

Village of Tinley Park

30 CAPITAL IMPROVEMENTS
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
74129 CISCO ISE DEVICES & LICENSES	62,557	0	0	0	0	0
74132 READER/PRINTER	0	0	120,000	95,000	120,000	0
74133 LASER PRINTER	41,012	19,768	24,890	19,726	20,000	4,890-
74137 LAPTOP COMPUTERS	48,656	0	179,251	155,000	0	179,251-
74139 ELECTRONIC TIMEKEEPING	10,219	9,090	42,920	4,800	0	42,920-
74142 FIRST AID KITS/AED	13,103	0	0	0	0	0
74149 PORTABLE RADIOS	10,600	0	0	0	0	0
74150 RADIO & COMMUNICA EQUIP	45,893	420	0	0	1,421,000	1,421,000
74156 911 ENHANCEMENT	0	0	12,000	9,500	0	12,000-
74159 COMPUTER SOFTWARE	4,284	15,900	103,920	33,200	154,150	50,230
74160 BLDG DEPT SOFTWARE	41,500	29,000	111,000	9,200	111,000	0
74167 FINANCE SOFTWARE	0	14,563	1,405,701	10,901	1,544,800	139,099
74168 FD SOFTWARE	0	0	125,000	0	125,000	0
74183 FD TOOLS/EQUIPMENT	0	13,246	0	0	45,615	45,615
74190 EMERGENCY NOTIFICATION	58,667	0	126,000	38,000	136,000	10,000
74220 POLICE DEPT VEHICLES	223,814	2,728	468,000	468,000	582,600	114,600
74222 ADMIN VEHICLES	33,547	0	0	0	74,300	74,300
74223 FIRE DEPT VEHICLES	56,387	0	0	0	157,678	157,678
74224 PW VEHICLES	0	0	81,500	0	162,900	81,400
74225 VAN/BUS	44,093	66,047	0	0	0	0
74230 TRUCKS	0	0	615,000	585,000	872,000	257,000
74231 DUMP TRUCK	0	0	0	74,000	327,000	327,000
74232 PICK UP TRUCK	73,861	44,900	93,900	0	148,600	54,700
74234 AERIAL LIFT TRUCK	287,964	0	120,000	120,000	120,000	0

FY2023 Proposed Budget

Village of Tinley Park

30 CAPITAL IMPROVEMENTS
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
74236 UTILITY VEHICLE	15,549	0	0	0	0	0
74261 FRONTEND LOADER	125,281	0	175,000	160,000	245,000	70,000
74265 TRAILER	0	0	30,500	0	33,500	3,000
74269 AERIAL LADDER REPLACE	0	0	700,000	0	700,000	0
74335 BRUSH CHIPPER	0	0	0	0	110,000	110,000
74336 BORING MACHINE	0	194,981	0	0	0	0
74415 VEHICLE TESTING EQUIPMENT	0	0	0	0	28,000	28,000
74418 PRESSURE WASH/SAND BLAST	0	0	65,000	44,000	60,000	5,000-
74421 CHLORIDE DISP TANK	27,157	0	0	0	0	0
74449 PW EQUIPMENT	0	0	17,000	0	57,000	40,000
74451 PAYLOAD MEASURING SYSTEM	0	0	26,000	0	26,000	0
74603 P D CAMERAS	12,796	5,920	56,000	65,600	68,700	12,700
74604 CAMERA	132,142	273,254	334,593	26,500	146,000	188,593-
74610 EMA (ESDA) EQUIPMENT	0	0	0	0	60,000	60,000
74614 AIRPACK MASKS	0	0	0	0	17,600	17,600
74615 FD AIRPAKS	0	0	500,000	78,000	0	500,000-
74621 ARROW BOARD	0	16,520	51,500	28,202	33,000	18,500-
74626 RIOT GEAR	0	0	30,000	0	30,000	0
74628 STUN GUNS	11,940	0	0	0	0	0
74637 HIGH TECH EQUIP	0	0	0	0	5,000	5,000
75003 TILE/FLOOR FINISH	0	0	26,500	19,000	0	26,500-
75004 HVAC EQUIPMENT	295,619	36,475	294,000	294,000	15,000	279,000-
75103 ROOF REPAIR	1,925	0	180,000	0	391,000	211,000
75110 OFFICE SPACE PW	0	0	0	0	60,000	60,000

FY2023 Proposed Budget

Village of Tinley Park

30 CAPITAL IMPROVEMENTS
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
75111 PAINTING - VILLAGE BUILDINGS	0	0	0	0	40,000	40,000
75112 PUBLIC SAFETY REMODEL	0	0	856,048	106,978	1,250,000	393,952
75115 SHOOTING RANGE IMPROVE	4,973	0	15,500	0	233,500	218,000
75123 SIDEWALK REPL - MUNI BLG	0	0	0	0	50,000	50,000
75128 VILLAGE HALL REMODEL/IMPROVEMENTS	0	0	120,000	0	0	120,000-
75200 SIDEWALK PROGRAM	238,391	50,771	0	0	700,000	700,000
75420 PD STATION IMPROVEMENTS/UPGRADES	33,223	0	42,000	0	125,000	83,000
75421 ROADWATCH PROGRAM	0	9,160	10,000	0	0	10,000-
75500 STREET LIGHTING	350,307	399,205	400,000	375,000	985,000	585,000
75502 SECURITY SYSTEMS	7,700	0	4,000	0	0	4,000-
75505 FIBER OPTIC CABLING	0	0	0	0	261,855	261,855
75610 STREETScape IMPROVEMENTS	0	0	582,500	0	582,500	0
75800 PARKING LOT CONSTRUCTION	77,261	0	0	0	0	0
75801 PARKING LOT REPAIR	114,205	117,550	780,605	160,000	1,173,520	392,915
75805 PERIPHERAL ROADS	0	62,286	715,140	0	724,250	9,110
75806 CONTRACT ROADWAY IMPROV	234,318	102,587	180,000	0	180,000	0
75810 80TH AVE BRIDGE REBUILD (WILL CTY)	3,583	13,364	2,301,810	470,000	813,190	1,488,620-
75812 COMMUNICATION INFRASTRUCTURE PLAN	250,885	565,797	389,500	102,713	644,247	254,747
75905 DOWNTOWN PLAZA IMPROVEMENTS	278,766	0	8,845,360	0	9,881,722	1,036,362
75906 PROPERTY ACQUISITION	0	0	7,500,000	0	7,630,000	130,000
75907 MUNICIPAL BUILDING IMPROVEMENTS	4,566	0	75,000	45,000	0	75,000-
75909 TRAIN STATION IMPROVEMENTS	0	0	50,000	0	120,000	70,000
Total *****	4,061,230	2,382,586	33,114,561	3,744,336	38,091,090	4,976,529

90000 *** Title Not Found ***

FY2023 Proposed Budget

Village of Tinley Park

30 CAPITAL IMPROVEMENTS
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<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
98006	TRANSFER TO LOCAL ROADS	1,445,098	0	0	0	0	0
98008	TRANSFER TO ODYSSEY STREET MT	775	0	0	0	0	0
98065	TRANSFER TO STORM WATER MGMT	67,945	102,155	90,000	45,404	90,000	0
Total	*** Title Not Found ***	1,513,818	102,155	90,000	45,404	90,000	0
Total	***	5,575,048	2,484,741	33,204,561	3,789,740	38,181,090	4,976,529
Total	**	5,575,048	2,484,741	33,204,561	3,789,740	38,181,090	4,976,529
Total	CAPITAL IMPROVEMENTS	5,575,048	2,484,741	33,204,561	3,789,740	38,181,090	4,976,529

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. Municipalities and counties shared 10% of the tax at the income tax rates effective prior to 2011. 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.

In January 2011, the LGDF sharing formula was reduced to 6% after consideration of another temporary income tax increase was imposed. In 2015, as the programmed temporary income tax rates were reduced, the LGDF sharing was increased to 8%. In July 2017, the temporary Illinois income tax rates became permanent. At this point the LGDF sharing formula became bifurcated computing 5.45% of individual and 6.16% of corporate income tax collected. Beginning July 2020, the sharing was increased to 6.06% of individual and 6.845% of corporate income tax collections.

Despite the various changes that have reduced the LGDF sharing below the previous 10% threshold, the Village has opted to maintain its earmarking of 30.58% of the LGDF distributions received to support capital projects. 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, or providing for debt service on bonds issued to fund these larger capital projects.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
33 Surtax Capital Projects Fund									
Opening Cash Balance			6,142,025	6,142,025			7,972,913		
Revenue	664,241	330,002	165,000	207,422	25.7%	42,422	716,800	334.4%	551,800
Expenditures	6,114,595	2,332,027	3,082,699	704,534	-77.2%	2,378,165	7,312,126	137.2%	4,229,427
	(5,450,354)	(2,002,025)	(2,917,699)	(497,112)		(2,335,743)	(6,595,326)		(3,677,627)
Transfer In	1,879,360	1,987,785	1,862,000	2,328,000	25.0%	466,000	2,365,000	27.0%	503,000
Transfer Out	376,553	379,000	0	0		0	0		0
	1,502,807	1,608,785	1,862,000	2,328,000		466,000	2,365,000		503,000
Ending Cash Balance			5,086,326	7,972,913			3,742,587		

2023 Projected Revenues
Village of Tinley Park

33 SURTAX CAPITAL PROJECTS FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
43335 FIRE DEPARTMENT IMPACT FEES	3,529	5,229	0	5,000	3,000	3,000
45599 MISCELLANEOUS GRANTS	276,684	92,388	0	174,422	692,800	692,800
45765 AMBULANCE CONTRACT COLLECTIONS OVE	249,001	0	125,000	0	0	125,000-
45999 MISCELLANEOUS INCOME	0	180,703	0	0	0	0
54200 DONATIONS - VETERANS MEMORIALS	3,600	7,010	0	2,000	1,000	1,000
65700 INTEREST - I/P	131,427	44,672	40,000	26,000	20,000	20,000-
69001 TRANSFER FROM GENERAL FD	1,879,360	1,987,785	1,762,000	2,328,000	2,265,000	503,000
69020 TRANSFER FROM STATE CAMPUS TIF	0	0	100,000	0	100,000	0
Total SURTAX CAPITAL PROJECTS FUND	2,543,601	2,317,787	2,027,000	2,535,422	3,081,800	1,054,800

FY2023 Proposed Budget

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Village of Tinley Park

33 **SURTAX CAPITAL PROJECTS FUND**
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
75126 TRAIN STATION CONSTRUCTION	129,805	882,975	0	0	0	0
75205 BIKE PATH	231,719	395	280,000	0	358,400	78,400
75610 LANDSCAPE ENHANCEMENTS	1,252	1,076	0	334	2,000	2,000
75612 VETERANS MEMORIALS	0	1,189	0	2,852	0	0
75630 EAB TREE REMOVAL/REPLACEMENT	43,441	0	0	0	0	0
75806 CONTRACT ROADWAY IMPROVEMENTS	207,717	38,960	150,000	20,000	4,552,253	4,402,253
75901 HISTORIC SITE ACQUISITION	0	0	100,000	0	100,000	0
75906 PROPERTY ACQUISITION	0	0	0	10,000	0	0
75907 FIRE STATION RESERVE	4,680,960	740,627	131,321	0	0	131,321-
75908 MUNICIPAL BLDG. RESERVE	0	0	1,750,030	0	1,755,469	5,439
Total *****	5,294,894	1,665,222	2,411,351	33,186	6,768,122	4,356,771
90000 *** Title Not Found ***						
96140 2010 GO/2013/2021B REF DEBT SERVICE	410,049	413,905	417,248	417,248	394,004	23,244-
98006 TRANSFER TO LOCAL ROADS FUND	376,553	379,000	0	0	0	0
98043 DEBT SERVICE 2003 GO (LIBRARY)	150,000	150,000	150,000	150,000	150,000	0
98044 DEBT SERVICE 2004 GO/2012 REF GO	152,714	0	0	0	0	0
98045 DEBT SERVICE 2009 GO REFUNDING	106,938	102,900	104,100	104,100	0	104,100-
Total *** Title Not Found ***	1,196,254	1,045,805	671,348	671,348	544,004	127,344-
Total ***	6,491,148	2,711,027	3,082,699	704,534	7,312,126	4,229,427
Total **	6,491,148	2,711,027	3,082,699	704,534	7,312,126	4,229,427

FY2023 Proposed Budget

Village of Tinley Park

Total	SURTAX CAPITAL PROJECTS FUND	6,491,148	2,711,027	3,082,699	704,534	7,312,126	4,229,427
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MUNICIPAL REAL ESTATE FUND

Under resolution 2005-R-028, the Village Board established the Municipal Real Estate Fund to segregate and accumulate the proceeds received from the sale of Village owned real estate.

The funds accumulated in this fund are earmarked to be used for the purchase of real estate for Village uses.

However, the sale of real estate that has been used in connection to an enterprise fund activity or service would be retained in that fund's capital accounts.

Essentially, money received from a sale of Village real estate would be available for use to purchase another piece of real estate the Village may require. Where available and appropriate, it would be anticipated that the Village would first look to available Tax Increment Financing District or Enterprise funds, or grants before accessing this fund.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
34 Municipal Real Estate Fund									
Opening Cash Balance			136,137	136,137			136,587		
Revenue	505	103,341	250	450	80.0%	200	250	0.0%	0
Expenditures	0	0	0	0		0	0		0
Ending Cash Balance			136,387	136,587			136,837		

2023 Projected Revenues
Village of Tinley Park

34 MUNICIPAL REAL ESTATE FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
54035 SALE OF PROPERTY	0	103,000	0	0	0	0
65700 INTEREST - I/P	505	341	250	450	250	0
Total MUNICIPAL REAL ESTATE FUND	505	103,341	250	450	250	0

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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
21 SSA #3 Ltd S/Tax Bond									
Opening Cash Balance			14,512	14,512			14,562		
Revenue	222	117	100	50	-50.0%	(50)	25	-75.0%	(75)
Expenditures	0	0	0	0		0	0		0
Ending Cash Balance			14,612	14,562			14,587		

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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
22 SSA #3 R/E Tax									
Opening Cash Balance			81,840	81,840			82,115		
Revenue	1,249	658	0	275		275	0		0
Expenditures	0	0	81,882	0	-100.0%	(81,882)	82,115	0.3%	233
Transfer Out	0		0	0		0	0		0
Ending Cash Balance			(42)	82,115			0		

FY2023 Proposed Budget

Village of Tinley Park

22 SPECIAL SERVICE AREA #3
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
79000 REFUNDS	0	0	81,882	0	82,115	233
Total *****	0	0	81,882	0	82,115	233
90000 *** Title Not Found ***						
Total *** Title Not Found ***	0	0	0	0	0	0
Total ***	0	0	81,882	0	82,115	233
Total **	0	0	81,882	0	82,115	233
Total SPECIAL SERVICE AREA #3	0	0	81,882	0	82,115	233

FY2023 Proposed Budget

Village of Tinley Park

26 SERIES 2021A Bonds & 2021B Ref Bonds
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72310 PRINTING	0	0	0	1,825	0	0
72790 OTHER CONTRACTUAL SERVICES	0	0	0	5,973,540	0	0
72845 ACCOUNTING/AUDIT	0	0	0	1,500	0	0
72850 LEGAL	0	0	0	8,000	0	0
72851 BOND CONSUL	0	0	0	69,000	0	0
72855 BOND UNDERWRITING	0	0	0	103,255	0	0
75704 WATERMAIN REPLACEMENT-IRONWOOD DR	0	0	0	25,000	640,000	640,000
75705 WATERMAIN REPLACEMENT-DOROTHY LN	0	0	0	25,000	573,000	573,000
75706 WATERMAIN RELOCATION-80TH AVE	0	0	0	0	883,000	883,000
75707 WATER/SEWER UTILITY EXTENTION-LOYOLA	0	0	0	12,000	2,451,249	2,451,249
75708 WESTSIDE PRESSURE IMPROVEMENTS	0	0	0	30,000	5,190,000	5,190,000
Total *****	0	0	0	6,249,120	9,737,249	9,737,249
90000 *** Title Not Found ***						
96200 BOND FEES	0	0	0	4,650	0	0
98031 TRANSFER TO TAX (BOND) STABILIZATION	0	0	0	852	0	0
Total *** Title Not Found ***	0	0	0	5,502	0	0
Total ***	0	0	0	6,254,622	9,737,249	9,737,249
Total **	0	0	0	6,254,622	9,737,249	9,737,249
Total SERIES 2021A Bonds & 2021B Ref Bonds	0	0	0	6,254,622	9,737,249	9,737,249

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 four decades.

FY2023 Proposed Budget

Village of Tinley Park

31 TAX (BOND) STABILIZATION
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
Total *****	0	0	0	0	0	0
90000 *** Title Not Found ***						
96200 BOND/TRUSTEE/ADMIN FEES	250	250	250	250	0	250-
98040 TRANSFER TO DEBT SERVICE	323,121	297,672	283,126	283,126	0	283,126-
Total *** Title Not Found ***	323,371	297,922	283,376	283,376	0	283,376-
Total ***	323,371	297,922	283,376	283,376	0	283,376-
Total **	323,371	297,922	283,376	283,376	0	283,376-
Total TAX (BOND) STABILIZATION	323,371	297,922	283,376	283,376	0	283,376-

HOTEL/MOTEL TAX DEBT RESERVE 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.

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.

As debt service fund, this fund accumulates the 2% of the hotel tax rate receipts and accounts for the amounts utilized in the payment of debt service obligations associated with the Tinley Park Convention Center facilities.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
41 Hotel Tax Debt Service Reserve									
Opening Cash Balance			3,110,915	3,110,915			3,261,955		
Revenue	48,515	25,365	23,000	11,000	-52.2%	(12,000)	7,800	-66.1%	(15,200)
Expenditures	383,240	386,840	389,960	389,960	0.0%	0	368,764	-5.4%	(21,196)
	(334,725)	(361,475)	(366,960)	(378,960)		(12,000)	(360,964)		5,996
Transfer In	494,773	248,330	257,000	530,000	106.2%	273,000	500,000	94.6%	243,000
Transfer Out	0	0	0	0		0	0		0
	494,773	248,330	257,000	530,000		273,000	500,000		243,000
Ending Cash Balance			3,000,955	3,261,955			3,400,991		

FY2023 Proposed Budget

Village of Tinley Park

41 HOTEL TAX DEBT SERVICE RESERVE
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
90000 *** Title Not Found ***						
96140 2010 GO/2013/2021B REF DEBT SERVICE	382,740	386,340	389,460	389,460	367,764	21,696-
96200 BOND FEES	500	500	500	500	1,000	500
Total *** Title Not Found ***	383,240	386,840	389,960	389,960	368,764	21,196-
Total ***	383,240	386,840	389,960	389,960	368,764	21,196-
Total **	383,240	386,840	389,960	389,960	368,764	21,196-
Total HOTEL TAX DEBT SERVICE RESERVE	383,240	386,840	389,960	389,960	368,764	21,196-

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 using the current water system model 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 communication pathways for wastewater, stormwater, and potable water pumping stations to increase efficiency, improve pump life expectancy, and reduce gaps in communication due to aging infrastructure.

Strategic Plan Goal B

Performance Measures

Duration of service interruption due to water system repairs

Recommended linear feet of water main to replace per water model

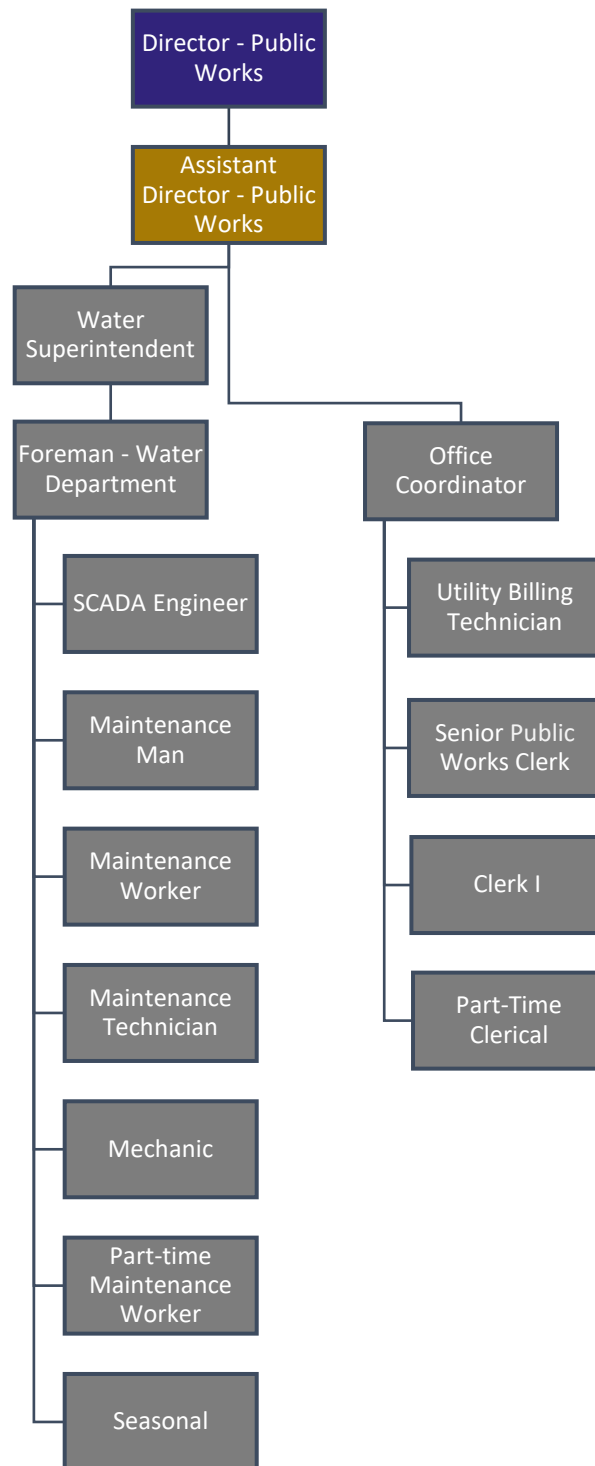
Utility billing reads obtained from the tower read system

Payment plans in compliance or completed within agreed term

Customer service response scheduled in less than 3 days

Benchmark	2021 Actual	2022 Estimated Actual	2023 Budget
2 Hours	1 Hour 45 Minutes	2 Hours	1 Hour 30 Minutes
2500	2451	0	2600
>95%	99%	99%	96%
92%	94%	95%	93%
100%	100%	100%	100%

FY 2023 Water Department Structure



Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
60 Combined Water & Sewer Funds									
Opening Cash Balance			9,902,165	9,902,165			8,114,067		
Revenue	23,825,084	25,637,869	25,926,500	26,815,595	3.4%	889,095	26,517,750	2.3%	591,250
Expenditures	22,651,119	24,147,842	26,061,016	27,503,693	5.5%	(1,442,677)	27,305,876	4.8%	1,244,860
	1,173,965	1,490,027	(134,516)	(688,098)		2,331,772	(788,126)		(653,610)
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	1,100,000	0	1,100,000		1,100,000	693,849		693,849
	0	(1,100,000)	0	(1,100,000)		(1,100,000)	(693,849)		(693,849)
Ending Cash Balance			9,767,649	8,114,067			6,632,092		

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
60 Water Retail									
Opening Cash Balance			7,414,713	7,414,713			6,456,406		
Revenue	12,715,073	13,792,649	13,783,400	14,785,195	7.3%	1,001,795	14,393,250	4.4%	609,850
Expenditures	11,191,847	12,360,374	13,474,465	14,643,502	8.7%	(1,169,037)	13,988,109	3.8%	513,644
	1,523,226	1,432,275	308,935	141,693		2,170,832	405,141		96,206
Transfer In	0	0	0			0			0
Transfer Out	0	1,100,000	0	1,100,000		1,100,000	693,849		693,849
	0	(1,100,000)	0	(1,100,000)		(1,100,000)	(693,849)		(693,849)
Ending Cash Balance			7,723,648	6,456,406			6,167,698		

2023 Projected Revenues
Village of Tinley Park

60

WATER RETAIL FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
48016 COMPLIANCE FINE	11,135	9,452	0	13,500	9,000	9,000
48095 NSF FINES/FEES	3,425	2,975	2,000	3,750	2,500	500
48106 LATE PAY PENALTY - WATER	66,516	68,815	80,000	78,000	70,000	10,000-
48108 DELIQUENCY NOTICE FEE	0	0	42,000	48,000	42,000	0
48109 SERVICE REINSTATEMENT FEE	13,983	15,855	18,900	42,000	25,000	6,100
52111 ROUTE CONSUMP - WATER	12,485,978	13,224,131	13,559,000	14,200,000	14,100,000	541,000
52121 MISC CONSUMP - WATER	1,167	656	1,000	4,600	1,000	0
52141 CONSTRUCTION WATER	2,727	3,728	3,500	5,200	3,750	250
52151 METER SALES	10,315	24,483	17,500	25,000	20,000	2,500
52152 METER RENTALS	4,332	2,247	2,500	1,800	1,000	1,500-
52161 W / S REPAIRS	210	155	0	2,000	0	0
52181 WATER TAP FEE	6,675	377,900	6,500	275,000	100,000	93,500
52185 TURN ON FEE	3,100	125	500	466-	0	500-
54030 AUCTION PROCEEDS	3,800	0	0	0	0	0
54035 SALE OF PROPERTY	7,175	0	0	0	0	0
54115 INSURANCE REIMBURSEMENT	0	1,603	0	0	0	0
54145 PROPERTY DAMAGE REIMB	8,532	520	0	1,000	0	0
54999 MISCELLANEOUS REVENUE	1,050	1,541	0	59,811	0	0
65700 INTEREST - INVEST POOL	84,953	58,463	50,000	26,000	19,000	31,000-
Total WATER RETAIL FUND	12,715,073	13,792,649	13,783,400	14,785,195	14,393,250	609,850

FY2023 Proposed Budget

Village of Tinley Park

60 WATER RETAIL FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	968,725	984,933	1,127,930	975,000	1,041,876	86,054-
71112 OVERTIME	106,737	95,162	130,000	105,000	130,000	0
71125 PART TIME HELP - PENSIONABLE	62,023	53,184	64,744	65,000	87,000	22,256
71127 PART TIME HELP - NON-PENSIONABLE	12,947	5,621	28,500	9,000	23,600	4,900-
72110 POSTAGE	32,804	27,585	64,750	40,000	64,750	0
72120 TELEPHONE COMMUNICATIONS	40,809	45,850	49,750	49,750	49,750	0
72122 WIRELESS FIRE ALARM	1,569	1,320	1,425	1,320	1,425	0
72127 MOBILE DATA COMMUNICATIONS	4,955	2,680	2,850	4,000	2,850	0
72140 TRAINING	1,028	919	6,300	4,700	6,300	0
72150 MEDICAL EXAMS/DRUG TESTS	236	372	210	210	210	0
72170 MEETINGS & CONFERENCES	707	20	833	833	2,583	1,750
72220 RECEPTION & MEALS	531	156	265	300	15,265	15,000
72266 VEHICLE INSPECTION	248	225	228	228	228	0
72310 PRINTING	23,714	24,371	31,850	24,000	31,850	0
72315 BANK CHARGES	49,007	53,239	54,250	60,000	50,614	3,637-
72330 LEGAL NOTICES & ADVERTISING	2,155	122	1,750	750	1,750	0
72421 LIABILITY INSURANCE	107,904	105,801	121,000	176,000	204,000	83,000
72430 EMPLOYEE HEALTH & LIFE	279,105	255,099	344,829	260,000	376,650	31,821
72435 POST EMPLOYMENT BENEFITS	16,480	16,053	21,000	19,000	0	21,000-
72446 EMPLOYMENT COSTS	1,136	607	2,100	1,500	0	2,100-
72480 FICA	84,936	83,094	103,504	85,000	96,037	7,467-
72485 IMRF	140,115	150,354	178,414	150,000	204,566	26,152
72510 ELECTRICITY	78,983	82,296	92,750	104,000	92,750	0
72511 NATURAL GAS	819	749	875	800	875	0

FY2023 Proposed Budget

Village of Tinley Park

60 WATER RETAIL FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72513 LEAK LOCATION SURVEY/UTILITY LOCATING	24,942	14,019	31,619	31,619	31,619	0
72520 R & M - BUILDINGS/STRUCT	6,418	6,626	18,335	18,335	23,035	4,700
72525 R & M - LIFT STATION	0	598	0	0	0	0
72528 R & M - PUMP STATION	20,814	9,965	21,000	14,000	21,000	0
72530 R & M - MACHINERY & EQ	10,077	7,737	15,750	10,000	15,750	0
72540 R & M - MOTOR VEHICLES	15,359	15,005	15,750	14,000	15,750	0
72541 INSURANCE DEDUCTIBLE	31,279	9,640	18,900	18,900	18,900	0
72542 INSURANCE DEDUCTIBLE-IPMG	4,086	2,647	17,500	30,000	40,250	22,750
72550 R & M - RADIOS	170	25	350	200	350	0
72552 R&M CAMERA/MONITORING SYSTEMS	646	236	0	0	0	0
72565 R&M - COMPUTER EQUIPMENT	1,150	161	700	700	2,275	1,575
72567 R&M- MOBILE DATA EQUIPMENT	0	0	350	200	350	0
72630 RENT - MACHINERY & EQ	0	0	1,750	1,000	1,750	0
72631 RENT - ANTENNA SITE	5,817	2,443	2,365	2,365	2,483	118
72652 CONTRACT SERVICES - GIS	70,396	48,311	75,244	75,244	73,837	1,407-
72655 SOFTWARE LICENSING & SUPPORT	78,965	69,782	74,725	74,725	60,691	14,034-
72710 TOWEL & LAUNDRY SVCS	224	246	175	150	175	0
72720 DUES & SUBSCRIPTIONS	1,158	634	777	900	777	0
72726 METER TESTING	221	252	36,150	3,000	29,150	7,000-
72745 EMERGENCY W/S REPAIRS	31,506	9,497	35,000	22,000	35,000	0
72750 SERVICE CONTRACTS	13,097	8,814	16,400	16,400	14,235	2,165-
72756 SERVICE CONTRACTS-COMPUTER EQUIP	0	0	727	250	727	0
72790 OTHER CONTRACTUAL SERVCS	186,736	259,547	306,000	290,000	306,000	0
72840 ENGINEERING SERVICES	74,488	19,208	175,000	25,000	147,450	27,550-

FY2023 Proposed Budget

Village of Tinley Park

60 WATER RETAIL FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72845 AUDIT SERVICES	8,100	10,929	21,875	21,875	21,875	0
72850 LEGAL SERVICES	167,117	624	39,375	9,000	39,375	0
72854 WATER TANK INSPECTION	15,270	12,500	15,800	15,800	17,400	1,600
72860 VEHICLE LICENSE	102	112	263	175	263	0
72865 LABORATORY FEES	8,832	11,886	10,700	1,200	10,700	0
72870 SOIL TESTING	0	0	1,400	1,100	1,400	0
72881 CONTRACT LANDSCAPE MAINTENANCE	8,681	19,787	37,941	31,000	37,941	0
72974 EMPLOYEE RECOGNITIONS	0	0	1,176	800	1,176	0
73110 OFFICE SUPPLIES	2,686	3,906	3,402	3,200	3,402	0
73115 CONFECTIONARY SUPPLIES	1,760	1,370	525	700	525	0
73117 FIRST AID SUPPLIES	26	0	175	100	175	0
73220 OAK LAWN - WATER PURCH	6,953,717	8,114,680	7,574,472	9,390,000	7,822,932	248,460
73221 OAK LAWN - DEBT SERVICE	525,750	1,050,566	1,254,060	1,254,060	1,266,570	12,510
73222 OAK LAWN D/S PHASE I IMP	68,074	138,118	127,000	127,000	131,000	4,000
73223 OAK LAWN D/S 2006 IMP	54,698	81,782	98,000	98,950	103,700	5,700
73410 EXPENDABLE TOOLS	3,224	6,151	7,560	7,200	8,190	630
73520 KEROSENE & LP GAS	51	50	175	75	175	0
73530 GASOLINE	15,189	14,807	14,832	15,500	20,528	5,696
73535 OIL	651	1,069	1,575	1,575	1,575	0
73545 DIESEL	6,550	5,664	8,400	8,400	10,500	2,100
73550 CHEMICAL SUPPLIES	1,194	386	2,800	2,800	2,800	0
73560 TIRES & TUBES	3,511	2,219	3,150	2,700	3,150	0
73570 ELECTRICAL SUPPLIES	237	122	525	350	525	0
73590 BOOKS/MANUALS/BROCHURES	0	86	175	0	175	0

FY2023 Proposed Budget

Village of Tinley Park

60 WATER RETAIL FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
73610 UNIFORMS	1,681	1,664	3,205	3,205	4,356	1,151
73620 PAINT SUPPLIES	633	908	1,050	1,000	1,050	0
73630 PLUMBING SUPPLIES	39,635	41,482	37,800	45,000	40,950	3,150
73631 WATER METER REPAIR PARTS	1,597	2,290	1,260	700	3,850	2,590
73632 HYDRANT REPAIR PARTS	3,129	3,485	4,900	15,000	9,100	4,200
73680 LANDSCAPING MATERIALS	45	1,414	1,260	6,000	5,040	3,780
73681 SPOILS DISPOSAL	10,157	17,481	15,750	15,750	15,750	0
73710 LUMBER SUPPLIES	0	10	350	225	350	0
73730 WELDING SUPPLIES	689	461	525	525	525	0
73770 CONCRETE & MASONRY SUPPL	23,745	12,683	31,500	17,000	37,800	6,300
73780 ASPHALT/ROAD OIL & TAR	17,345	10,395	25,200	48,000	34,650	9,450
73830 SIGNS & SIGN MATERIALS	0	0	700	250	700	0
73840 HARDWARE	661	777	1,325	700	1,325	0
73845 SAFETY SUPPLIES	5,057	4,320	6,300	7,800	6,300	0
73860 SAND, GRAVEL & ROCK	12,089	11,467	12,600	12,600	12,600	0
73870 OTHER OPERATING SUPPLIES	433	626	700	1,900	1,225	525
74017 UNDERGROUND LOCATOR	93	288	700	700	700	0
74128 COMPUTER EQUIPMENT	0	1,542	0	0	0	0
74139 ELECTRONIC TIMEKEEPING	1,800	870	2,908	2,908	0	2,908-
74175 WATER METERS	28,790	14,137	17,500	10,000	35,000	17,500
74177 METER INTERROGATOR	0	0	3,500	3,585	0	3,500-
74220 AUTOMOBILES	0	0	0	0	35,700	35,700
74225 VAN	0	0	44,071	44,071	71,400	27,329
74231 DUMP TRUCK	0	0	430,580	320,506	0	430,580-

FY2023 Proposed Budget

Village of Tinley Park

60 WATER RETAIL FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
74232 PICKUP TRUCK	0	0	46,800	46,800	57,000	10,200
74262 BACKHOE	64,810	0	0	0	0	0
74412 SAW	0	0	0	0	3,300	3,300
74604 CAMERAS	14,530	0	0	0	0	0
74618 TRASH PUMP	0	0	2,200	1,984	0	2,200-
75118 STORAGE	869	869	2,975	875	2,975	0
75710 HYDRANTS	16,517	11,441	24,000	24,000	24,000	0
75812 COMMUNICATION INFRASTRUCTURE PLAN	22,183	19,622	13,000	11,500	13,000	0
75813 GIS	19,635	30,415	7,000	7,000	3,500	3,500-
75906 LAND ACQUISITION	0	0	0	0	100,000	100,000
79205 REFUNDS - OVERPAYMENTS	0	0	0	203	0	0
Total *****	10,726,765	12,140,666	13,259,689	14,428,726	13,354,681	94,991
90000 *** Title Not Found ***						
96136 2004 GO BOND/2012 REF GO ABATEMENT	223,410	0	0	0	0	0
96139 2009 GO REF BOND ABATEMENT	215,799	219,620	214,688	214,688	0	214,688-
96140 2010 GO BOND/2013/2021A REF GO ABATEME	25,704	0	0	0	633,428	633,428
96200 BOND ADMIN FEES	169	88	88	88	0	88-
98030 TRANSFER TO CAP IMPROV	0	0	0	0	693,849	693,849
98061 TRANSFER TO SEWER REHAB	0	500,000	0	500,000	0	0
98062 TRANSFER TO W/S CONST	0	600,000	0	600,000	0	0
Total *** Title Not Found ***	465,082	1,319,708	214,776	1,314,776	1,327,277	1,112,501
Total ***	11,191,847	13,460,374	13,474,465	15,743,502	14,681,958	1,207,492

FY2023 Proposed Budget
Village of Tinley Park

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60	WATER RETAIL FUND							
	Total	**	11,191,847	13,460,374	13,474,465	15,743,502	14,681,958	1,207,492
	Total	WATER RETAIL FUND	11,191,847	13,460,374	13,474,465	15,743,502	14,681,958	1,207,492

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
61 Sewer Rehab/Repl									
Opening Cash Balance			8,333,196	8,333,196			5,272,708		
Revenue	157,491	78,253	60,000	329,200	448.7%	269,200	20,000	-66.7%	(40,000)
Expenditures	1,231,011	913,127	594,000	4,629,000	679.3%	(4,035,000)	5,715,500	862.2%	5,121,500
	(1,073,520)	(834,874)	(534,000)	(4,299,800)		4,304,200	(5,695,500)		(5,161,500)
Transfer In	0	500,000	0	1,239,312		1,239,312	3,850,000		3,850,000
Transfer Out	0	0	0	0		0	0		0
	0	500,000	0	1,239,312		1,239,312	3,850,000		3,850,000
Ending Cash Balance			7,799,196	5,272,708			3,427,208		

2023 Projected Revenues
Village of Tinley Park

61 SEWER REHAB & REPLACEMENT

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
43325 SANITARY SEWER IMPACT FEES	10,400	12,100	0	1,200	0	0
54120 RECAPTURES RECEIVED	0	0	0	300,000	0	0
65700 INTEREST - INVEST POOL	147,091	66,153	60,000	28,000	20,000	40,000-
69001 TRANSFER FROM GENERAL	0	0	0	739,312	3,850,000	3,850,000
69060 TRANSFER FROM W/S M & O	0	500,000	0	500,000	0	0
Total SEWER REHAB & REPLACEMENT	157,491	578,253	60,000	1,568,512	3,870,000	3,810,000

FY2023 Proposed Budget

Village of Tinley Park

61 SEWER REHAB & REPLACEMENT
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72840 ENGINEERING	23,702	5,754	105,000	105,000	26,500	78,500-
75305 SANITARY SEWER	1,170,956	897,384	0	0	500,000	500,000
75320 LIFT STATION MODIFY	36,353	9,989	489,000	589,000	1,189,000	700,000
75324 POST 5 IMPROVEMENTS (ARPA)	0	0	0	3,935,000	4,000,000	4,000,000
Total *****	1,231,011	913,127	594,000	4,629,000	5,715,500	5,121,500
90000 *** Title Not Found ***						
Total *** Title Not Found ***	0	0	0	0	0	0
Total ***	1,231,011	913,127	594,000	4,629,000	5,715,500	5,121,500
Total **	1,231,011	913,127	594,000	4,629,000	5,715,500	5,121,500
Total SEWER REHAB & REPLACEMENT	1,231,011	913,127	594,000	4,629,000	5,715,500	5,121,500

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
62 W/S Construction									
Opening Cash Balance			7,149,920	7,149,920			6,860,773		
Revenue	149,614	269,892	90,850	43,853	-51.7%	(46,997)	45,850	-49.5%	(45,000)
Expenditures	1,582,848	137,648	1,188,000	933,000	-21.5%	255,000	1,846,000	55.4%	658,000
	(1,433,234)	132,244	(1,097,150)	(889,147)		(301,997)	(1,800,150)		(703,000)
Transfer In	0	600,000	0	600,000		600,000	1,616,000		1,616,000
Transfer Out	0	0	0	0		0	0		0
	0	600,000	0	600,000		600,000	1,616,000		1,616,000
Ending Cash Balance			6,052,770	6,860,773			6,676,623		

2023 Projected Revenues
Village of Tinley Park

62

W/S CONSTRUCTION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
43310 DEVELOPER ASSESSMENTS	32,400	135,130	30,000	10,000	20,000	10,000-
43320 WATER SYSTEM EXPANSION IMPACT FEES	6,450	43,350	7,000	8,000	7,000	0
54120 RECAPTURES RECEIVED	853	39,289	850	853	850	0
65700 INTEREST - I/P	109,911	52,123	53,000	25,000	18,000	35,000-
69001 TRANSFER FROM GENERAL	0	0	0	0	1,616,000	1,616,000
69060 TRANSFER FROM W/S	0	600,000	0	600,000	0	0
Total W/S CONSTRUCTION	149,614	869,892	90,850	643,853	1,661,850	1,571,000

FY2023 Proposed Budget

Village of Tinley Park

62 W/S CONSTRUCTION
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72790 OTHER CONTRACTUAL SERV	0	310	0	0	0	0
72840 ENGINEERING SERVICES	43,007	137,338	245,000	25,000	230,000	15,000-
74240 GENERATOR	176,416	0	0	0	0	0
75338 WATER TOWER MAINTENANCE	0	0	0	0	1,616,000	1,616,000
75702 WATER SUPPLY SYSTEM IMPROV	534,920	0	0	0	0	0
75705 WATERMAIN REPLACEMENT	828,505	0	883,000	883,000	0	883,000-
75801 PARKING LOT REPAIR	0	0	60,000	25,000	0	60,000-
Total *****	1,582,848	137,648	1,188,000	933,000	1,846,000	658,000
90000 *** Title Not Found ***						
Total *** Title Not Found ***	0	0	0	0	0	0
Total ***	1,582,848	137,648	1,188,000	933,000	1,846,000	658,000
Total **	1,582,848	137,648	1,188,000	933,000	1,846,000	658,000
Total W/S CONSTRUCTION	1,582,848	137,648	1,188,000	933,000	1,846,000	658,000

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
63 Water Wholesale									
Opening Cash Balance			1,156,532	1,156,532			410,844		
Revenue	6,977,452	7,640,982	7,763,000	7,752,000	-0.1%	(11,000)	7,851,000	1.1%	88,000
Expenditures	7,290,782	8,167,825	7,902,342	8,497,688	7.5%	(595,346)	8,141,524	3.0%	239,182
	(313,330)	(526,843)	(139,342)	(745,688)		584,346	(290,524)		(151,182)
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
	0	0	0	0		0	0		0
Ending Cash Balance			1,017,190	410,844			120,320		

2023 Projected Revenues
Village of Tinley Park

63 WATER WHOLESALE FUND						
<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
52131 WATER RESALES - IL AM WATER	787,911	847,942	850,000	850,000	850,000	0
52133 WATER RESALES - NEW LENOX	6,145,427	6,781,403	6,900,000	6,900,000	7,000,000	100,000
54035 SALE OF PROPERTY	7,175	0	0	0	0	0
65700 INTEREST - INV POOL	36,939	11,637	13,000	2,000	1,000	12,000-
Total WATER WHOLESALE FUND	6,977,452	7,640,982	7,763,000	7,752,000	7,851,000	88,000

FY2023 Proposed Budget

Village of Tinley Park

63 **WATER WHOLESALE FUND**
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	172,434	179,143	218,725	187,000	232,724	13,999
71112 OVERTIME	15,890	15,689	24,000	20,000	24,000	0
71125 PART TIME HELP - PENSIONABLE	16,148	10,130	14,605	7,900	14,000	605-
71127 PART TIME - NON-PENSIONABLE	2,435	1,071	5,300	1,500	4,550	750-
72120 TELEPHONE COMMUNICATIONS	4,285	5,851	5,530	5,530	5,530	0
72122 WIRELESS FIRE ALARM	249	0	567	567	567	0
72127 MOBILE DATA COMMUNICATIONS	570	2,570	2,850	2,850	2,850	0
72140 TRAINING	650	863	6,300	5,500	6,300	0
72150 MEDICAL EXAMS/DRUG TESTS	0	175	210	210	210	0
72170 MEETINGS & CONFERENCES	599	20	833	900	2,583	1,750
72220 RECEPTION & MEALS	149	156	263	263	263	0
72266 VEHICLE INSPECTION	248	225	227	227	227	0
72330 LEGAL NOTICES & ADVERTISING	0	122	1,750	450	1,750	0
72421 LIABILITY INSURANCE	74,237	82,389	93,490	93,490	96,000	2,510
72430 EMPLOYEE HEALTH & LIFE	51,553	47,026	64,699	43,000	71,320	6,621
72435 POST EMPLOYMENT BENEFITS	1,408	1,468	3,900	2,200	0	3,900-
72446 EMPLOYMENT COSTS	0	123	300	750	300	0
72480 FICA	15,351	15,052	20,095	15,500	38,202	18,107
72485 IMRF	25,321	27,260	34,742	30,500	36,298	1,556
72510 ELECTRICITY	80,722	79,818	94,550	76,000	94,550	0
72511 NATURAL GAS	819	749	875	875	875	0
72513 LEAK LOCATION SURVEY/UTILITY LOCATING	929	1,537	2,857	2,857	2,857	0
72520 R & M - BUILDINGS/STRUCT	6,058	6,516	6,335	14,000	7,035	700
72528 R & M - PUMP STATION	18,118	9,965	21,000	19,000	21,000	0

FY2023 Proposed Budget

Village of Tinley Park

63 **WATER WHOLESALE FUND**
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72530 R & M - MACHINERY & EQ	1,165	2,307	5,250	3,200	5,250	0
72540 R & M - MOTOR VEHICLES	2,236	4,995	5,250	5,250	5,250	0
72542 INSURANCE DEDUCTIBLE-IPMG	206	504	17,500	17,500	40,250	22,750
72550 R & M - RADIOS	170	25	350	150	350	0
72552 R&M CAMERA/MONITORING SYSTEMS	582	236	0	0	0	0
72565 R&M - COMPUTER EQUIPMENT	88	0	700	600	2,275	1,575
72567 R&M- MOBILE DATA EQUIPMENT	233	0	350	250	350	0
72630 RENT - MACHINERY & EQ	0	0	1,750	600	1,750	0
72631 RENT - ANTENNA SITE	5,817	2,443	2,365	2,365	2,485	120
72652 CONTRACT SERVICES - GIS	7,273	4,576	8,361	8,361	8,205	156-
72655 SOFTWARE LICENSING & SUPPORT	3,120	5,955	8,137	8,137	6,656	1,481-
72710 TOWEL & LAUNDRY SVCS	86	246	175	175	175	0
72720 DUES & SUBSCRIPTIONS	603	588	777	777	777	0
72726 METER TESTING	3,450	0	0	0	0	0
72745 EMERGENCY W/S REPAIRS	0	9,497	35,000	15,000	35,000	0
72750 SERVICE CONTRACTS	7,265	8,060	16,570	14,000	17,000	430
72756 SERVICE CONTRACTS-COMPUTER EQUIP	0	0	726	726	726	0
72840 ENGINEERING SERVICES	431	25,129	35,000	5,000	23,300	11,700-
72845 AUDIT SERVICES	3,500	3,643	7,300	7,300	8,645	1,345
72850 LEGAL FEES	0	0	13,125	3,500	13,125	0
72860 VEHICLE LICENSE	38	71	87	87	87	0
72865 LABORATORY FEES	3,197	5,257	1,700	2,400	1,700	0
72870 SOIL TESTING	0	0	1,400	1,000	1,400	0
72881 CONTRACT LANDSCAPE MAINTENANCE	8,411	19,787	37,940	32,000	37,940	0

FY2023 Proposed Budget

Village of Tinley Park

63 **WATER WHOLESALE FUND**
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72974 EMPLOYEE RECOGNITIONS	0	0	224	175	224	0
73110 OFFICE SUPPLIES	207	374	378	378	378	0
73115 CONFECTIONARY SUPPLIES	213	127	525	525	525	0
73117 FIRST AID SUPPLIES	0	0	175	75	175	0
73220 OAK LAWN - WATER PURCH	6,418,815	7,490,474	6,991,828	7,750,000	7,221,172	229,344
73221 OAK LAWN - DEBT SERVICE	96,584	0	0	0	0	0
73222 OAK LAWN D/S PHASE I IMP	14,587	0	0	0	0	0
73223 OAK LAWN D/S 2006 IMP	11,721	0	0	0	0	0
73410 EXPENDABLE TOOLS	372	807	840	840	910	70
73520 KEROSENE & LP GAS	51	133	175	75	175	0
73530 GASOLINE	3,550	3,702	4,943	4,500	4,943	0
73535 OIL	104	244	525	475	525	0
73545 DIESEL	1,540	1,931	2,100	1,950	2,100	0
73550 CHEMICAL SUPPLIES	194	392	2,800	2,400	2,800	0
73560 TIRES & TUBES	961	478	1,050	800	1,050	0
73570 ELECTRICAL SUPPLIES	185	122	525	400	525	0
73590 BOOKS/MANUALS/BROCHURES	0	86	175	75	175	0
73610 UNIFORMS	351	350	610	610	825	215
73620 PAINT SUPPLIES	633	825	1,050	900	1,050	0
73630 PLUMBING SUPPLIES	2,913	4,626	4,200	5,300	4,550	350
73631 WATER METER REPAIR PARTS	0	264	0	0	0	0
73632 HYDRANT REPAIR PARTS	298	0	0	0	0	0
73680 LANDSCAPING MATERIALS	18	157	140	950	560	420
73681 SPOILS DISPOSAL	919	1,938	1,750	1,750	1,750	0

FY2023 Proposed Budget

Village of Tinley Park

63 WATER WHOLESALE FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
73710 LUMBER SUPPLIES	0	10	350	200	350	0
73730 WELDING SUPPLIES	557	493	525	525	525	0
73770 CONCRETE & MASONRY SUPPL	2,638	1,406	3,500	3,800	4,200	700
73780 ASPHALT/ROAD OIL & TAR	1,927	1,155	2,800	5,800	3,850	1,050
73830 SIGNS & SIGN MATERIALS	0	0	700	175	700	0
73840 HARDWARE	200	132	300	300	300	0
73845 SAFETY SUPPLIES	599	483	700	800	700	0
73860 SAND, GRAVEL & ROCK	1,079	1,240	1,400	1,400	1,400	0
73870 OTHER OPERATING SUPPLIES	353	596	700	1,700	1,225	525
74017 UNDERGROUND LOCATOR	0	288	700	600	700	0
74139 ELECTRONIC TIMEKEEPING	0	0	1,344	1,344	0	1,344-
74262 BACKHOE/EXCAVATOR	64,810	0	0	0	0	0
75118 STORAGE	869	869	2,975	900	2,975	0
75812 COMMUNICATION INFRASTRUCTURE PLAN	16,051	0	0	0	0	0
75813 GIS	19,635	30,415	7,000	7,000	3,500	3,500-
Total *****	7,198,978	8,125,354	7,860,823	8,456,169	8,141,524	280,701
90000 *** Title Not Found ***						
96136 2004 GO BOND/2012	44,314	0	0	0	0	0
96139 2009 GO REF BOND ABATEMENT	47,446	42,383	41,431	41,431	0	41,431-
96200 BOND ADMIN FEES	44	88	88	88	0	88-
Total *** Title Not Found ***	91,804	42,471	41,519	41,519	0	41,519-
Total ***	7,290,782	8,167,825	7,902,342	8,497,688	8,141,524	239,182

FY2023 Proposed Budget

Village of Tinley Park

63		WATER WHOLESALE FUND						
	Total	**	7,290,782	8,167,825	7,902,342	8,497,688	8,141,524	239,182
	Total	WATER WHOLESALE FUND	7,290,782	8,167,825	7,902,342	8,497,688	8,141,524	239,182

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
64 Sewer									
Opening Cash Balance			1,330,920	1,330,920			1,246,817		
Revenue	4,132,559	4,204,238	4,380,100	4,278,400	-2.3%	(101,700)	4,273,500	-2.4%	(106,600)
Expenditures	4,168,490	3,619,643	4,684,209	4,362,503	-6.9%	321,706	5,176,243	10.5%	492,034
	(35,931)	584,595	(304,109)	(84,103)		(423,406)	(902,743)		(598,634)
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
	0	0	0	0		0	0		0
Ending Cash Balance			1,026,811	1,246,817			344,074		

2023 Projected Revenues
Village of Tinley Park

64

SEWER FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
48016 COMPLIANCE FINE	4,772	4,051	0	5,800	4,000	4,000
48107 LATE PAY PENALTY - SEWER	23,180	18,160	24,000	22,000	20,000	4,000-
48108 DELIQUENCY NOTICE FEE	0	0	18,000	20,000	18,000	0
48109 SERVICE REINSTATEMENT FEE	5,993	6,795	8,100	18,000	10,800	2,700
52112 ROUTE CONSUMP - SEWER	2,050,244	2,086,085	2,230,000	2,110,000	2,150,000	80,000-
52117 SEWER TREATMENT WILL CO - ILAM WATER	719,137	739,120	738,000	741,000	736,000	2,000-
52118 SEWER TREATMENT WILL CO - MWRD	821,017	792,873	797,000	785,000	774,000	23,000-
52119 SEWER TREATMENT WILL CO - FRANKFORT	479,887	536,352	550,000	558,000	547,500	2,500-
52151 METER SALES	4,421	10,493	6,500	11,000	8,000	1,500
52161 W / S REPAIRS	90	45	0	800	0	0
52182 SEWER TAP FEE	1,200	1,800	1,500	1,200	1,200	300-
54035 SALE OF PROPERTY	6,150	0	0	0	0	0
65700 INTEREST - INVEST POOL	16,468	8,464	7,000	5,600	4,000	3,000-
Total SEWER FUND	4,132,559	4,204,238	4,380,100	4,278,400	4,273,500	106,600-

FY2023 Proposed Budget

Village of Tinley Park

64 SEWER FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	461,877	479,917	557,750	510,000	499,900	57,850-
71112 OVERTIME	42,562	43,765	63,000	55,000	63,000	0
71125 PART TIME HELP - PENSIONABLE	43,253	27,135	33,104	20,000	36,500	3,396
71127 PART TIME - NON-PENSIONABLE	6,522	2,868	14,500	5,500	12,100	2,400-
72110 POSTAGE	13,773	11,812	27,750	20,000	27,750	0
72120 TELEPHONE COMMUNICATIONS	17,333	21,820	23,700	23,700	23,700	0
72122 WIRELESS FIRE ALARM	213	0	486	250	486	0
72127 MOBILE DATA COMMUNICATIONS	610	2,443	2,450	2,450	2,450	0
72140 TRAINING	388	764	5,400	4,100	5,400	0
72150 MEDICAL EXAMS/DRUG TESTS	0	150	180	180	180	0
72170 MEETINGS & CONFERENCES	303	17	714	714	2,214	1,500
72220 RECEPTION & MEALS	489	133	225	225	225	0
72266 VEHICLE INSPECTION	187	193	195	195	195	0
72310 PRINTING	8,254	10,445	13,650	9,000	13,650	0
72315 BANK CHARGES	21,003	22,817	23,130	27,000	21,692	1,439-
72330 LEGAL NOTICES & ADVERTISING	418	105	1,500	600	1,500	0
72421 LIABILITY INSURANCE	45,061	44,646	51,000	83,000	96,000	45,000
72430 EMPLOYEE HEALTH & LIFE	138,091	125,959	175,086	135,600	192,850	17,764
72435 POST EMPLOYMENT BENEFITS	3,772	3,932	10,650	7,200	0	10,650-
72446 EMPLOYMENT COSTS	0	105	750	750	750	0
72480 FICA	41,120	40,420	51,256	43,400	59,388	8,132
72485 IMRF	67,821	73,196	88,278	76,800	88,981	703
72510 ELECTRICITY	87,312	68,758	92,700	80,000	92,700	0
72511 NATURAL GAS	1,182	1,127	750	1,300	750	0

FY2023 Proposed Budget

Village of Tinley Park

64 SEWER FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72513 LEAK LOCATION SURVEY/UTILITY LOCATING	2,025	2,643	2,325	3,600	2,325	0
72520 R & M - BUILDINGS/STRUCT	2,929	907	5,430	12,000	6,030	600
72525 R & M - LIFT STATION	26,859	26,743	31,000	59,000	31,000	0
72530 R & M - MACHINERY & EQ	8,327	5,775	9,000	5,000	9,000	0
72540 R & M - MOTOR VEHICLES	12,127	8,893	9,000	7,500	9,000	0
72541 INSURANCE DEDUCTIBLE	13,314	4,131	8,100	8,100	8,100	0
72542 INSURANCE DEDUCTIBLE-IPMG	554	1,350	15,000	19,000	34,500	19,500
72550 R & M - RADIOS	146	21	300	150	300	0
72552 R&M CAMERA/MONITORING SYSTEMS	3,685	7,600	4,000	2,500	4,000	0
72565 R&M - COMPUTER EQUIPMENT	364	63	600	400	1,950	1,350
72567 R&M- MOBILE DATA EQUIPMENT	0	0	300	200	300	0
72630 RENT - MACHINERY & EQ	0	0	1,500	600	1,500	0
72631 RENT - ANTENNA SITE	5,817	2,443	2,365	2,365	2,485	120
72652 CONTRACT SERVICES - GIS	33,203	20,898	35,830	35,830	35,161	669-
72655 SOFTWARE LICENSING & SUPPORT	24,423	26,240	34,874	34,874	28,210	6,664-
72710 TOWEL & LAUNDRY SVCS	74	217	150	125	150	0
72720 DUES & SUBSCRIPTIONS	522	523	666	660	666	0
72726 METER TESTING	95	108	15,490	2,000	12,490	3,000-
72745 EMERGENCY W/S REPAIRS	38,820	8,141	30,000	30,000	30,000	0
72750 SERVICE CONTRACTS	3,292	5,234	14,200	14,200	14,700	500
72756 SERVICE CONTRACTS-COMPUTER EQUIP	0	0	622	622	622	0
72790 OTHER CONTRACTUAL SERVCS	1,400	0	0	1,800	0	0
72840 ENGINEERING SERVICES	94,337	24,629	175,000	25,000	109,500	65,500-
72845 AUDIT SERVICES	3,500	6,246	12,500	12,500	14,820	2,320

FY2023 Proposed Budget

Village of Tinley Park

64 SEWER FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72850 LEGAL SERVICES	0	0	22,500	3,000	22,500	0
72860 VEHICLE LICENSE	60	64	150	150	150	0
72865 LABORATORY FEES	222	0	3,300	3,300	3,300	0
72870 SOIL TESTING	0	0	1,200	800	1,200	0
72881 CONTRACT LANDSCAPE MAINTENANCE	7,209	16,961	32,520	29,000	32,520	0
72974 EMPLOYEE RECOGNITIONS	0	0	600	400	600	0
73110 OFFICE SUPPLIES	1,040	1,558	1,620	1,620	1,620	0
73115 CONFECTIONARY SUPPLIES	812	673	450	450	450	0
73117 FIRST AID SUPPLIES	0	0	150	75	150	0
73221 OAK LAWN - DEBT SERVICE	257,557	0	0	0	0	0
73222 OAK LAWN D/S PHASE I IMP	38,899	0	0	0	0	0
73223 OAK LAWN D/S 2006 IMP	31,256	0	0	0	0	0
73225 SEWER SERVICE - IL AMERICAN WATER	726,486	747,300	735,000	735,000	745,000	10,000
73226 MWRD-GC SEWER AGRMT PMTS	793,475	794,652	812,000	812,000	812,000	0
73227 FRANKFORT SEWER SERVICES	485,016	541,811	545,925	545,925	546,800	875
73410 EXPENDABLE TOOLS	4,338	2,935	3,600	4,000	3,900	300
73520 KEROSENE & LP GAS	43	43	150	70	150	0
73530 GASOLINE	7,606	7,933	8,475	8,100	8,475	0
73535 OIL	251	425	900	800	900	0
73545 DIESEL	3,281	2,667	4,500	4,000	4,500	0
73550 CHEMICAL SUPPLIES	2,107	2,081	2,400	2,100	2,400	0
73560 TIRES & TUBES	1,666	1,178	1,800	1,800	1,800	0
73570 ELECTRICAL SUPPLIES	159	105	450	325	450	0
73590 BOOKS/MANUALS/BROCHURES	0	74	150	50	150	0

FY2023 Proposed Budget

Village of Tinley Park

64 SEWER FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
73610 UNIFORMS	882	876	1,635	1,635	2,220	585
73620 PAINT SUPPLIES	504	778	900	775	900	0
73630 PLUMBING SUPPLIES	9,886	20,170	18,000	21,500	19,500	1,500
73631 WATER METER REPAIR PARTS	589	621	540	400	1,650	1,110
73632 HYDRANT REPAIR PARTS	717	1,461	2,100	5,500	3,900	1,800
73680 LANDSCAPING MATERIALS	12	673	600	3,000	2,400	1,800
73681 SPOILS DISPOSAL	4,948	8,322	7,500	7,500	7,500	0
73710 LUMBER SUPPLIES	0	9	300	200	300	0
73730 WELDING SUPPLIES	534	423	450	450	450	0
73770 CONCRETE & MASONRY SUPPL	11,307	6,024	15,000	13,000	18,000	3,000
73780 ASPHALT/ROAD OIL & TAR	8,260	4,950	12,000	25,000	16,500	4,500
73790 SEWER TILE/CULV & REL SP	0	196	10,000	2,500	10,000	0
73800 IICP INVESTIGATIONS & REPAIRS	0	0	500,000	450,000	500,000	0
73805 SSES MANHOLE REHAB	17,233	11,681	0	0	0	0
73830 SIGNS & SIGN MATERIALS	0	0	600	250	600	0
73840 HARDWARE	354	284	750	600	750	0
73845 SAFETY SUPPLIES	2,651	2,075	3,000	3,500	3,000	0
73860 SAND, GRAVEL & ROCK	5,575	5,460	6,000	6,000	6,000	0
73870 OTHER OPERATING SUPPLIES	350	483	600	1,500	1,050	450
74017 UNDERGROUND LOCATOR	40	246	600	600	600	0
74139 ELECTRONIC TIMEKEEPING	0	0	3,600	3,600	0	3,600-
74175 WATER METERS	6,072	6,059	7,500	6,500	15,000	7,500
74262 BACKHOE/EXCAVATOR	55,552	0	0	0	527,200	527,200
75118 STORAGE	745	745	2,550	850	2,550	0

FY2023 Proposed Budget

Village of Tinley Park

64 SEWER FUND
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
75710 HYDRANTS	2,436	4,903	0	4,000	0	0
75812 COMMUNICATION INFRASTRUCTURE PLAN	13,758	0	0	0	0	0
75813 GIS	16,830	26,070	6,000	6,000	3,000	3,000-
Total *****	3,798,075	3,358,301	4,424,521	4,102,815	4,931,255	506,733
90000 *** Title Not Found ***						
96136 2004 GO BOND/2012 REF GO ABATEMENT	122,202	0	0	0	0	0
96139 2009 GO REF BOND ABATEMENT	122,244	123,295	120,527	120,527	0	120,527-
96140 2010/2013/2021A & B REF GO ABATEMENT	125,931	137,972	139,086	139,086	244,912	105,826
96200 BOND ADMIN FEES	38	75	75	75	76	1
Total *** Title Not Found ***	370,415	261,342	259,688	259,688	244,988	14,700-
Total ***	4,168,490	3,619,643	4,684,209	4,362,503	5,176,243	492,033
Total **	4,168,490	3,619,643	4,684,209	4,362,503	5,176,243	492,033
Total SEWER FUND	4,168,490	3,619,643	4,684,209	4,362,503	5,176,243	492,033

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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
70 Commuter Parking									
Opening Cash Balance			405,507	405,507			583,497		
Revenue	662,702	77,923	87,360	201,140	130.2%	113,780	190,310	117.9%	102,950
Expenditures	464,268	349,601	550,275	418,850	-23.9%	131,425	216,220	-60.7%	(334,055)
	198,434	(271,678)	(462,915)	(217,710)		(17,645)	(25,910)		437,005
Transfer In	0	0	150,224	400,000	166.3%	249,776	0	-100.0%	(150,224)
Transfer Out	14,441	1,819	2,500	4,300	72.0%	(1,800)	4,700	88.0%	2,200
	(14,441)	(1,819)	147,724	395,700		251,576	(4,700)		(152,424)
Ending Cash Balance			90,316	583,497			552,887		

2023 Projected Revenues
Village of Tinley Park

70

COMMUTER PARKING LOTS

<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
52201	PERMITS - (B) OAK PARK AVE	10,632	1,065	1,800	2,000	2,500	700
52202	PERMITS - (D) BEATTY	83,201	9,087	9,000	18,500	22,000	13,000
52203	PERMITS - (C) SOUTH STREET	34,163	5,681	6,840	9,000	11,250	4,410
52205	PERMITS - (F) MUNICIPAL	90	0	0	0	0	0
52206	PERMITS - TPUMC	2,955	360	720	390	360	360-
52224	DAILY FEES - HICKORY	25,305	3,888	5,000	10,000	9,500	4,500
52227	DAILY FEES - 80TH AV	95,245	7,815	8,000	20,000	20,000	12,000
52228	DAILY FEES- S 80TH AVE	154,076	21,240	25,000	64,000	55,000	30,000
52230	TOKENS-COMMUTER DAILY LOTS	220,740	19,830	20,000	65,500	65,000	45,000
52241	FINES - OAK PARK AVE	2,750	400	400	1,000	400	0
52242	FINES - BEATTY	1,644	300	300	1,250	300	0
52243	FINES - SOUTH STREET	1,550	75	100	700	100	0
52244	FINES - HICKORY	1,975	400	3,000	500	500	2,500-
52245	FINES - MUNICIPAL	150	50	0	125	0	0
52246	FINES - TPUMC	50	75	0	275	0	0
52247	FINES - 80TH AV	8,425	1,625	2,000	3,000	2,000	0
52248	FINES - S 80TH AVE	9,225	1,225	1,200	3,500	1,200	0
65700	INTEREST - I/P	10,526	4,807	4,000	1,400	200	3,800-
69001	TRANSFER FROM GENERAL FUND	0	0	150,224	400,000	0	150,224-
Total	COMMUTER PARKING LOTS	662,702	77,923	237,584	601,140	190,310	47,274-

FY2023 Proposed Budget

Village of Tinley Park

70 COMMUTER PARKING LOTS
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	60,831	63,631	70,000	27,000	31,250	38,750-
71112 OVERTIME	2,868	656	4,000	500	500	3,500-
71125 PART TIME HELP - PENSIONABLE	20,121	23,131	26,500	21,000	13,000	13,500-
71127 PART TIME HELP - NON-PENSIONABLE	2,759	903	3,000	3,000	3,500	500
72310 PRINTING	2,315	1,992	10,300	10,300	10,300	0
72315 BANK CHARGES	1,368	856	1,500	1,500	1,500	0
72421 LIABILITY INSURANCE	19,612	22,160	26,000	26,000	26,000	0
72430 EMPLOYEE HEALTH & LIFE	12,737	10,574	16,000	200	120	15,880-
72446 EMPLOYMENT COSTS	0	0	500	0	0	500-
72480 FICA	6,586	6,668	7,925	3,700	3,600	4,325-
72485 IMRF	10,410	11,601	13,600	6,000	6,000	7,600-
72510 ELECTRICITY	2,294	1,716	3,350	2,500	3,350	0
72512 WATER & SEWER	2,384	2,240	3,500	3,500	3,500	0
72530 R & M - MACHINERY & EQ	0	0	2,500	2,500	2,500	0
72541 INSURANCE DEDUCTIBLE	23,165	20,671	30,000	30,000	30,000	0
72542 INSURANCE DEDUCTIBLE-IPMG	0	22,006	30,000	30,000	30,000	0
72621 LAND RENTAL	14,400	15,600	14,400	14,400	14,400	0
72740 SNOW REMOVAL SERVICE	262,875	99,213	220,450	200,000	0	220,450-
72775 R & M TRAFFIC SIGNALS	2,052	4,177	3,600	3,600	3,600	0
72790 OTHER CONTRACTUAL SVCS	0	0	3,000	1,500	3,000	0
72840 ENGINEERING SERVICES	0	0	5,500	1,000	1,000	4,500-
72845 AUDIT SERVICES	1,500	1,011	2,100	2,100	2,100	0
72881 CONTRACT LANDSCAPE MAINTENANCE	3,063	0	18,000	5,000	18,000	0
73550 CHEMICAL SUPPLIES	0	0	1,000	100	200	800-

FY2023 Proposed Budget

Village of Tinley Park

70 COMMUTER PARKING LOTS
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
73570 ELECTRICAL SUPPLIES	461	762	1,500	800	1,500	0
73610 UNIFORMS	0	0	400	0	150	250-
73620 PAINT SUPPLIES	0	0	500	500	500	0
73680 LANDSCAPING MATERIALS	0	150	10,000	1,000	500	9,500-
73770 CONCRETE & MASONRY SUPPL	313	0	1,000	1,000	1,000	0
73810 SALT FOR ICE CONTROL	8,000	10,000	15,000	15,000	0	15,000-
73830 SIGNS & SIGN MATERIALS	9	0	250	250	250	0
73840 HARDWARE	84	0	200	200	200	0
73860 SAND, GRAVEL & ROCK	3,087	3,034	3,000	3,000	3,000	0
73870 OTHER OPERATING SUPPLIES	6	0	500	500	500	0
79000 REFUNDS	968	26,849	1,200	1,200	1,200	0
Total *****	464,268	349,601	550,275	418,850	216,220	334,055-
90000 *** Title Not Found ***						
98071 TRANSFER TO CPL RESERVE	14,441	1,819	2,500	4,300	4,700	2,200
Total *** Title Not Found ***	14,441	1,819	2,500	4,300	4,700	2,200
Total ***	478,709	351,420	552,775	423,150	220,920	331,855-
Total **	478,709	351,420	552,775	423,150	220,920	331,855-

FY2023 Proposed Budget

Village of Tinley Park

70 COMMUTER PARKING LOTS
96 TRANSFERS
000 ***

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
90000 *** Title Not Found ***						
Total *** Title Not Found ***	0	0	0	0	0	0
Total ***	0	0	0	0	0	0
Total TRANSFERS	0	0	0	0	0	0
Total COMMUTER PARKING LOTS	478,709	351,420	552,775	423,150	220,920	331,855-

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
71 CPL Improv/Repl									
Opening Cash Balance			3,467,098	3,467,098			3,350,645		
Revenue	57,355	28,858	28,000	12,000	-57.1%	(16,000)	10,000	-64.3%	(18,000)
Expenditures	245,315	182,322	166,000	132,753	-20.0%	(33,247)	450,000	171.1%	284,000
	(187,960)	(153,464)	(138,000)	(120,753)		17,247	(440,000)		(302,000)
Transfer In	14,441	1,819	2,500	4,300	72.0%	1,800	4,700	88.0%	2,200
Transfer Out	0	0	0	0		0	0		0
	14,441	1,819	2,500	4,300		1,800	4,700		2,200
Ending Cash Balance			3,331,598	3,350,645			2,915,345		

2023 Projected Revenues
Village of Tinley Park

71 COMMUTER PARKING IMPROV & REPL

<u>Account Number</u>		<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Est. Actual</u>	<u>2023</u> <u>Budget</u>	<u>Revenue Change</u> <u>FY23-FY22</u>
65700	INTEREST - INVEST POOL	57,355	28,858	28,000	12,000	10,000	18,000-
69070	TRANSFER FROM CPL	14,441	1,819	2,500	4,300	4,700	2,200
Total COMMUTER PARKING IMPROV & REPL		71,796	30,677	30,500	16,300	14,700	15,800-

FY2023 Proposed Budget

Village of Tinley Park

71 COMMUTER PARKING IMPROV & REPL
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72840 ENGINEERING SERVICES	0	0	6,000	0	6,000	0
75125 STATION AREA IMPROVEMENT	0	11,000	0	0	0	0
75801 PARK LOT REPAIR/RESURFAC	245,315	171,322	160,000	132,753	444,000	284,000
Total *****	245,315	182,322	166,000	132,753	450,000	284,000
90000 *** Title Not Found ***						
Total *** Title Not Found ***	0	0	0	0	0	0
Total ***	245,315	182,322	166,000	132,753	450,000	284,000
Total **	245,315	182,322	166,000	132,753	450,000	284,000
Total COMMUTER PARKING IMPROV & REPL	245,315	182,322	166,000	132,753	450,000	284,000

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.

2023 Projected Revenues
Village of Tinley Park

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POLICE PENSION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
40107 2007 LEVY - COOK	0	31-	0	11-	0	0
40108 2008 LEVY - COOK	0	5-	0	0	0	0
40109 2009 LEVY - COOK	38	131-	0	88-	0	0
40110 2010 LEVY - COOK	3-	113-	0	0	0	0
40111 2011 LEVY - COOK	162-	591-	0	2-	0	0
40112 2012 LEVY - COOK	147-	47-	0	7	0	0
40113 2013 LEVY - COOK	913-	47-	0	1	0	0
40114 2014 LEVY - COOK	3,487-	295-	0	65-	0	0
40115 2015 LEVY - COOK	10,486-	927-	0	89-	0	0
40116 2016 LEVY - COOK	13,320-	3,167-	0	1,969-	0	0
40117 2017 LEVY - COOK	946-	9,056-	0	3,930-	0	0
40118 2018 LEVY - COOK	1,002,374	689	0	2,640-	0	0
40119 2019 LEVY - COOK	1,202,754	1,525,936	0	4,688	0	0
40120 2020 LEVY - COOK	0	1,353,990	1,655,000	1,847,741	0	1,655,000-
40121 2021 LEVY - COOK	0	0	1,600,000	1,590,000	1,360,000	240,000-
40122 2022 LEVY - COOK	0	0	0	0	1,550,000	1,550,000
40218 2018 LEVY - WILL	604,988	0	0	0	0	0
40219 2019 LEVY - WILL	0	846,778	0	0	0	0
40220 2020 LEVY - WILL	0	0	960,000	960,906	0	960,000-
40221 2021 LEVY - WILL	0	0	0	0	840,000	840,000
54225 EMPLOYEE PRE-TAX CONTR	851,217	862,413	850,000	911,400	929,000	79,000
54230 EMPLOYEE AFTER TAX CONTR	0	855	0	0	0	0
54235 PORTABILITY PYMTS - EMPLOYEE	74,752	0	0	0	0	0
54240 PORTABILITY PYMTS - OPD	207,461	0	0	0	0	0
54999 MISCELLANEOUS REVENUE	289	619	0	0	0	0
65110 INTEREST - CHECKING	12	4	0	0	0	0
65131 INTEREST -FMW MONEY MKT	326	0	0	0	0	0
65137 INTEREST SFAM GOVT MONEY FD	2,631	0	0	0	0	0
65401 INTEREST - U S T BONDS	58,734	0	0	0	0	0
65403 INTEREST & DIVIDENDS - FIXED INCOME	126,034	726,230	639,000	700,000	800,000	161,000

2023 Projected Revenues
Village of Tinley Park

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POLICE PENSION

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
65409 INTEREST GOVT BONDS	412,177	0	0	0	0	0
65429 INTEREST GNMA 2669	339	0	0	0	0	0
65430 INTEREST - GNMA 3239	218	0	0	0	0	0
65431 INTEREST - GNMA 3240	185	0	0	0	0	0
65432 INTEREST - GNMA 321809	831	0	0	0	0	0
65434 INTEREST - GNMA II 1841	178	0	0	0	0	0
65436 INTEREST GNMA II #2116	263	0	0	0	0	0
65438 INTEREST - GNMA #490169	269	0	0	0	0	0
65445 INTEREST - MUNICIPAL BONDS	110,817	0	0	0	0	0
65446 INTEREST & DIVIDENDS - MUTUAL FUNDS	0	1,140,039	224,000	810,000	900,000	676,000
65447 INTEREST - ACCRUED INTEREST	0	14,309	0	0	0	0
65571 CAPITAL GAINS & LOSSES	1,362,952	0	0	0	0	0
65811 INTEREST - R/E TAX COOK	406	47	0	16	0	0
65812 INTEREST - R/E TAX WILL	371	4	0	0	0	0
65900 REALIZED GAIN/LOSS SECURITIES	546,369	0	3,000,000	0	0	3,000,000-
65901 GAIN/(LOSS) SCHWAB FIXED INCOME	0	724,156-	0	750,000-	100,000	100,000
65902 GAIN/(LOSS) TRANSAMERICA LIFE INSURANC	0	1,365,719	0	1,250,000	1,250,000	1,250,000
65903 GAIN/(LOSS) SCHWAB MUTUAL FUNDS	0	19,066,162	0	2,500,000	3,000,000	3,000,000
65950 MARKET VALUE ADJUSTMENTS	2,168,166-	0	0	0	0	0
65951 OTHER INVESTMENT INCOME	0	185,265	278,000	0	0	278,000-
Total POLICE PENSION	4,369,355	26,350,493	9,206,000	9,815,965	10,729,000	1,523,000

FY2023 Proposed Budget

Village of Tinley Park

80	POLICE PENSION						
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<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****							
71800 RETIREMENT PENSION		3,712,948	4,106,118	4,541,224	4,473,600	4,669,696	128,472
71805 LINE OF DUTY DISABILITY		293,503	303,834	303,759	283,800	249,060	54,699-
71810 NON-DUTY DISABILITY		44,853	44,853	46,202	44,900	49,812	3,610
71815 WIDOW RETIREMENT PENSION		146,703	195,021	200,420	259,300	243,775	43,355
71850 REFUND OF CONTRIBUTIONS		5,728	5,592	0	0	0	0
72130 TRAVEL EXPENSE		319	0	400	2,000	2,000	1,600
72170 MEETINGS & CONFERENCES		3,821	1,740	4,000	4,000	3,500	500-
72315 BANK CHARGES		0	162	0	400	480	480
72424 FIDUCIARY BONDING INS		9,795	2,477	12,000	12,000	10,000	2,000-
72720 DUES & SUBSCRIPTIONS		795	265	800	400	800	0
72790 OTHER CONTRACTUAL SERVICES		0	16,501	20,600	16,000	17,000	3,600-
72841 INVESTMENT ADVISORY FEES		129,488	163,627	168,920	168,920	173,900	4,980
72850 LEGAL SERVICES		3,232	12,394	5,500	3,000	5,000	500-
72855 MEDICAL SERVICES		2,531	0	1,000	1,000	2,400	1,400
72880 COMPLIANCE/FILING FEES		8,000	8,000	8,160	8,000	8,240	80
Total *****		4,361,716	4,860,584	5,312,985	5,277,320	5,435,663	122,678
Total ***		4,361,716	4,860,584	5,312,985	5,277,320	5,435,663	122,678
Total **		4,361,716	4,860,584	5,312,985	5,277,320	5,435,663	122,678
Total POLICE PENSION		4,361,716	4,860,584	5,312,985	5,277,320	5,435,663	122,678

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 had 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 Annual Comprehensive Financial Report (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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
7 Library									
Opening Cash Balance			6,280,191	6,280,191			6,706,735		
Revenue	5,506,845	5,714,705	5,885,150	5,899,322	0.2%	14,172	5,925,900	0.7%	40,750
Expenditures	4,968,597	5,017,245	6,123,391	5,389,650	-12.0%	(733,741)	6,624,670	8.2%	501,279
	538,248	697,460	(238,241)	509,672		747,913	(698,770)		(460,529)
Transfer In	332,919	459,969	493,200	417,600	-15.3%	75,600	813,700	65.0%	320,500
Transfer Out	756,166	1,175,836	254,959	500,728	96.4%	(245,769)	103,080	-59.6%	(151,879)
	(423,247)	(715,867)	238,241	(83,128)		321,369	710,620		472,379
Ending Cash Balance			6,280,191	6,706,735			6,718,585		

2023 Projected Revenues
Village of Tinley Park

07

LIBRARY

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
40100 2000 LEVY - COOK	0	0	0	1-	0	0
40101 2001 LEVY - COOK	0	103-	0	0	0	0
40102 2002 LEVY - COOK	45-	52-	0	103-	0	0
40103 2003 LEVY - COOK	118-	22-	0	1-	0	0
40104 2004 LEVY - COOK	99-	152-	0	52-	0	0
40105 2005 LEVY - COOK	41-	44-	0	0	0	0
40106 2006 LEVY - COOK	140-	0	0	124	0	0
40107 2007 LEVY - COOK	0	96-	0	35-	0	0
40108 2008 LEVY - COOK	0	15-	0	33	0	0
40109 2009 LEVY - COOK	120	411-	0	250-	0	0
40110 2010 LEVY - COOK	7-	284-	0	26	0	0
40111 2011 LEVY - COOK	407-	1,484-	0	4-	0	0
40112 2012 LEVY - COOK	371-	118-	0	7	0	0
40113 2013 LEVY - COOK	2,238-	116-	0	58	0	0
40114 2014 LEVY - COOK	7,743-	656-	0	402-	0	0
40115 2015 LEVY - COOK	19,870-	1,756-	0	490-	0	0
40116 2016 LEVY - COOK	24,099-	5,730-	0	5,832-	0	0
40117 2017 LEVY - COOK	1,608-	15,355-	0	10,180-	0	0
40118 2018 LEVY - COOK	1,944,540	1,247	0	6,123-	0	0
40119 2019 LEVY - COOK	2,181,720	2,046,655	0	4,738	0	0
40120 2020 LEVY - COOK	0	2,098,141	2,030,000	2,190,000	0	2,030,000-
40121 2021 LEVY - COOK	0	0	2,320,000	2,140,000	2,260,000	60,000-
40122 2022 LEVY - COOK	0	0	0	0	2,210,000	2,210,000
40218 2018 LEVY - WILL	1,101,700	0	0	0	0	0
40219 2019 LEVY - WILL	0	1,320,329	0	0	0	0
40220 2020 LEVY - WILL	0	0	1,287,000	1,290,761	0	1,287,000-
40221 2021 LEVY - WILL	0	0	0	0	1,202,000	1,202,000
45200 IL REPLACEMENT TAXES	16,725	15,769	11,900	27,000	24,000	12,100
45510 PER CAPITA GRANT	70,879	70,879	60,000	83,637	60,000	0
45511 ORLAND HILLS PER CAPITA	8,936	8,936	8,000	10,545	8,000	0

2023 Projected Revenues
Village of Tinley Park

07 LIBRARY

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
45515 OHPLD CAPITAL CONTRIB	0	4,500	4,500	4,500	4,500	0
48205 FINES	19,388	9,053	10,000	13,000	10,000	0
48206 SWAN E-COMMERCE FINES	4,062	4,458	3,500	3,500	3,000	500-
48210 LOST/DAMAGED BOOK FINES	7,122	2,901	3,000	6,650	6,000	3,000
51605 SLS RECIPROCAL BORROWING	230	391	0	111	0	0
51610 COPY MACHINE USE FEES	3,448	1,577	1,200	3,220	3,000	1,800
51616 FAX USE FEES	4,204	2,914	2,500	4,500	3,500	1,000
51620 COMPUTER USE FEES	1,106	91	1,000	300	100	900-
51621 COMPUTER PRINTING FEES	15,074	4,733	3,000	10,500	10,000	7,000
51622 SCAN STATION FEES	1	0	0	0	0	0
51625 NON RESIDENT CARD FEES	0	0	500	0	0	500-
51626 LIBRARY REPLACEMENT CARDS	768	8	0	36	0	0
51630 ORLAND HILLS CONTRACT	48,000	120,000	120,000	120,000	120,000	0
51635 INTERLIBRARY LOAN FEES	832	758	700	710	700	0
54190 MERCH RETURN/REFUNDS	0	304	0	0	0	0
54195 MISC REIMBURSEMENT	1,966	9,429	0	4,300	0	0
54200 DONATIONS RECEIVED	3,011	403	0	1,900	0	0
54305 MEETING ROOM RENTAL	175	0	0	0	0	0
54990 CASH OVER & SHORT	17	14	0	5	0	0
54999 MISCELLANEOUS REVENUE	1,217	1,130	0	708	0	0
65110 INTEREST - CHECKING	86	81	50	210	50	0
65135 INTEREST - IPTIP	98,633	10,569	13,000	1,650	1,000	12,000-
65811 INTEREST - R/E TAX COOK	808	80	100	30	25	75-
65812 INTEREST - R/E TAX WILL	743	7	200	36	25	175-
65899 INTEREST - OTHER	28,120	5,742	5,000	0	0	5,000-
69037 TRANSFER FROM LIBRARY CAP FUND	332,919	459,969	493,200	417,600	813,700	320,500
Total LIBRARY	5,839,764	6,174,674	6,378,350	6,316,922	6,739,600	361,250

FY2023 Proposed Budget

Village of Tinley Park

07 LIBRARY
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
71110 SALARIES	1,766,393	1,815,563	1,994,856	1,915,000	2,065,000	70,144
71125 PART TIME HELP - PENSIONABLE	379,556	330,869	380,000	320,000	365,000	15,000-
71127 PART TIME - NON-PENSIONABLE	226,616	203,253	258,000	260,000	335,000	77,000
72110 POSTAGE	10,732	9,353	15,000	12,000	15,000	0
72120 TELEPHONE/COMMUNICATIONS	35,467	34,195	40,000	36,000	39,600	400-
72122 WIRELESS FIRE ALARM	660	660	800	800	800	0
72125 TELECOMMUNICATIONS EXP	2,970	2,970	3,000	3,000	3,000	0
72130 TRAVEL EXPENSE	1,046	0	1,600	500	1,600	0
72140 TRAINING	5,940	3,031	10,000	6,000	8,000	2,000-
72170 MEETINGS & CONFERENCES	14,683	2,428	22,100	14,000	20,800	1,300-
72220 RECEPTION & MEALS	3,479	39	4,500	3,900	4,500	0
72315 BANK CHARGES	2,648	3,946	3,200	2,600	3,000	200-
72421 INSURANCE	45,435	53,076	68,000	57,000	68,000	0
72430 EMPLOYEE HEALTH & LIFE	347,675	348,703	545,000	380,000	595,000	50,000
72446 EMPLOYMENT COSTS	1,256	727	1,200	1,500	1,500	300
72480 FICA	174,499	172,343	203,000	191,000	213,000	10,000
72485 IMRF	267,917	286,357	370,000	298,000	370,000	0
72511 NATURAL GAS	5,402	5,441	6,500	6,500	9,300	2,800
72512 WATER & SEWER	4,387	2,371	5,000	5,000	5,000	0
72520 R & M - BUILDINGS/STRUCT	54,675	46,100	55,500	55,000	60,500	5,000
72521 R & M - GROUNDS/LANDSCAP	32,591	43,350	52,560	45,000	50,000	2,560-
72522 R & M - BUILDING EQUIP	29,174	33,492	28,300	36,000	29,100	800
72561 R & M - LIBRARY EQUIP	51,237	49,884	53,000	50,000	50,590	2,410-
72563 SWAN	62,762	63,689	70,000	65,000	70,000	0

FY2023 Proposed Budget

Village of Tinley Park

07 LIBRARY
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
72565 R&M - COMPUTER EQUIPMENT	118,212	136,260	152,325	155,000	165,800	13,475
72653 WEBSITE MAINTENANCE SERVICES	313	305	300	300	4,500	4,200
72655 SOFTWARE LICENSING & SUPPORT	111,064	99,863	115,500	110,000	122,700	7,200
72720 DUES & SUBCRIPTIONS	4,739	3,720	7,500	6,500	8,500	1,000
72765 BOOK PROCESSING SUPPLIES	11,331	11,052	13,000	12,000	17,000	4,000
72767 I.L.L. & COPY SERVICES	0	0	500	100	500	0
72790 OTHER CONTRACTUAL SERVICES	65,049	85,223	100,000	90,000	96,100	3,900-
72796 PUBLICITY/PUBLIC INFORM	68,604	46,255	62,000	56,000	61,000	1,000-
72835 CULTURAL ARTS & PROGRAMS	22,513	9,962	30,000	22,000	27,000	3,000-
72836 PROGRAM/YOUNG ADULT	5,867	1,503	13,000	5,000	11,500	1,500-
72837 PROGRAM/CHILDREN	12,995	4,296	28,000	13,000	25,000	3,000-
72845 ACCOUNTING & AUDIT SERV	15,250	22,415	19,600	20,000	19,600	0
72850 LEGAL SERVICES	5,428	985	2,500	2,500	5,000	2,500
72875 BOOK COLLECTION SERVICE	671	0	700	350	700	0
72985 PROMOTIONAL ITEMS	0	5,731	20,000	12,000	15,000	5,000-
73110 OFFICE SUPPLIES	14,322	10,308	15,000	13,000	15,000	0
73115 LIBRARY SUPPLIES	4,581	3,959	14,000	13,000	14,000	0
73530 GASOLINE	1,728	308	2,800	1,500	2,800	0
73575 COMPUTER SOFTWARE/SUPPLY	33,037	26,370	40,000	14,000	15,000	25,000-
73591 BOOK PURCH - CHILDREN'S	69,748	70,386	80,000	79,000	80,000	0
73593 BOOK PURCH - YOUNG ADULT	13,519	10,094	18,000	14,000	18,000	0
73595 PERIODICALS & PAMPHLETS	18,451	16,164	25,000	19,000	25,000	0
73701 ADULT NON-FICTION BOOKS	69,133	61,588	95,000	72,000	95,000	0
73709 ADULT NON-FICTION STANDING	3,808	2,530	5,000	3,500	5,000	0

FY2023 Proposed Budget

Village of Tinley Park

07 LIBRARY
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<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
73711 ADULT FICTION BOOKS	90,130	88,776	105,000	105,000	105,000	0
73741 AUDIO/VISUAL - ADULT	39,031	37,680	50,000	42,000	60,000	10,000
73743 AUDIO/ADULT	11,924	13,410	15,000	13,500	15,000	0
73751 AUDIO/VISUAL CHILDRENS	19,204	18,704	30,000	20,000	30,000	0
73754 EREADER DOWNLOADS	89,904	94,305	120,000	105,000	135,000	15,000
73761 REFERENCE BOOKS	776	1,100	1,000	2,000	2,000	1,000
73769 REFERENCE STANDING ORDER	9,319	9,084	10,000	10,000	10,000	0
73771 INFORMATION SERVICES	112,646	104,160	140,000	133,000	155,000	15,000
73870 OTHER OPERATING SUPPLIES	19,531	18,953	25,000	22,000	20,000	5,000-
74225 MISCELLANEOUS GRANT EXP	0	0	2,000	0	0	2,000-
78099 NSF BAD DEBTS	0	0	200	0	200	0
79000 REFUNDS	701-	188	500	200	500	0
Total *****	4,589,327	4,527,477	5,549,541	4,950,250	5,765,690	216,149
90000 *** Title Not Found ***						
96200 BOND FEES	500	500	500	500	500	0
98037 TRANSFER TO LIBRARY CAPITAL IMPROVEM	756,166	1,175,836	254,959	500,728	103,080	151,879-
99000 CONTINGENCY	4,411	2,545	6,000	2,000	5,000	1,000-
Total *** Title Not Found ***	761,077	1,178,881	261,459	503,228	108,580	152,879-
Total ***	5,350,404	5,706,358	5,811,000	5,453,478	5,874,270	63,270
Total **	5,350,404	5,706,358	5,811,000	5,453,478	5,874,270	63,270

FY2023 Proposed Budget

Village of Tinley Park

07 LIBRARY
74 BOOKMOBILE
000 ***

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
72125 TELECOMMUNICATIONS EXP	649	92	1,150	1,600	2,780	1,630
72540 R & M VEHICLES	1,729	0	3,000	3,000	3,000	0
72796 PUBLICITY/PUBLIC INFORM	1,041	0	3,000	1,700	3,000	0
73590 BOOKMOBILE COLLECTIONS	36,191	10,965	60,000	10,000	30,000	30,000-
74020 BOOKMOBILE EQUIPMENT	0	0	7,000	3,000	1,000	6,000-
Total *****	39,610	11,057	74,150	19,300	39,780	34,370-
Total ***	39,610	11,057	74,150	19,300	39,780	34,370-
Total BOOKMOBILE	39,610	11,057	74,150	19,300	39,780	34,370-

FY2023 Proposed Budget

Village of Tinley Park

07	LIBRARY						
95	CAPITAL EXPENDITURES						
000	***						
Account Number		2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	Budget Change FY23-FY22
70000 *****							
74020 LIBRARY EQUIPMENT		3,421	714	15,000	10,000	15,000	0
74110 FURNITURE & FIXTURES		82,908	30,014	71,100	60,000	85,700	14,600
74111 CHAIRS		4,479	508	3,000	2,000	3,000	0
74128 COMPUTER EQUIPMENT		130,623	248,449	143,600	143,600	150,000	6,400
74142 FIRST AID KITS		2,616	751	3,000	1,000	3,000	0
74187 ALARM SYSTEM		0	0	35,000	0	50,000	15,000
75004 HVAC EQUIPMENT		14,522	18,131	38,000	38,000	50,000	12,000
75111 PAINTING		325	0	1,500	0	4,000	2,500
75115 CARPETING		22,045	1,063	20,000	0	0	20,000-
75125 BUILDING & GROUND IMPROVEMENTS		73,810	174,751	153,000	153,000	438,000	285,000
75801 PARKING LOT REPAIR		0	1,285	10,000	10,000	15,000	5,000
Total *****		334,749	475,666	493,200	417,600	813,700	320,500
Total ***		334,749	475,666	493,200	417,600	813,700	320,500
Total CAPITAL EXPENDITURES		334,749	475,666	493,200	417,600	813,700	320,500
Total LIBRARY		5,724,763	6,193,081	6,378,350	5,890,378	6,727,750	349,400

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
37 Library Capital Improvement Fd									
Opening Cash Balance			9,686,202	9,686,202			9,778,995		
Revenue	158,384	22,147	125,350	9,665	-92.3%	(115,685)	4,225	-96.6%	(121,125)
Expenditures	0	0	0	0		0	0		0
	158,384	22,147	125,350	9,665		(115,685)	4,225		(121,125)
Transfer In	756,166	1,175,836	254,959	500,728	96.4%	245,769	103,080	-59.6%	(151,879)
Transfer Out	332,919	459,969	493,200	417,600	-15.3%	(75,600)	813,700	65.0%	320,500
	423,247	715,867	(238,241)	83,128		321,369	(710,620)		(472,379)
Ending Cash Balance			9,573,311	9,778,995			9,072,600		

2023 Projected Revenues
Village of Tinley Park

37 LIBRARY CAPITAL IMPROVE FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
43250 BUILDING IMPACT FEES	5,190	5,990	0	5,500	0	0
65135 INTEREST - IPTIP	152,583	15,798	125,000	2,400	2,500	122,500-
65700 INTEREST - I/P	611	359	350	180	125	225-
65899 INTEREST - OTHER	0	0	0	1,585	1,600	1,600
69007 TRANSFER FROM LIBRARY	756,166	1,175,836	254,959	500,728	103,080	151,879-
Total LIBRARY CAPITAL IMPROVE FUND	914,550	1,197,983	380,309	510,393	107,305	273,004-

FY2023 Proposed Budget

Village of Tinley Park

37 LIBRARY CAPITAL IMPROVE FUND
00 **
000 ***

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
Total *****	0	0	0	0	0	0
90000 *** Title Not Found ***						
98007 TRANSFER TO LIBRARY	332,919	459,969	493,200	417,600	813,700	320,500
Total *** Title Not Found ***	332,919	459,969	493,200	417,600	813,700	320,500
Total ***	332,919	459,969	493,200	417,600	813,700	320,500
Total **	332,919	459,969	493,200	417,600	813,700	320,500
Total LIBRARY CAPITAL IMPROVE FUND	332,919	459,969	493,200	417,600	813,700	320,500

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
38 Library Bond Fund									
Opening Cash Balance			641,459	641,459			819,948		
Revenue	533,682	541,076	557,000	539,289	-3.2%	(17,711)	693,200	24.5%	136,200
Expenditures	533,600	535,200	685,200	510,800	-25.5%	174,400	686,400	0.2%	1,200
	82	5,876	(128,200)	28,489		(192,111)	6,800		135,000
Transfer In	0	0	150,000	150,000	0.0%	0	0	-100.0%	(150,000)
Transfer Out	0	0	0	0		0	0		0
	0	0	150,000	150,000		0	0		(150,000)
Ending Cash Balance			663,259	819,948			826,748		

2023 Projected Revenues
Village of Tinley Park

38

LIBRARY BOND FUND

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
40103 2003 BOND LEVY COOK	27-	5-	0	11-	0	0
40104 2004 BOND LEVY COOK	21-	32-	0	0	0	0
40105 2005 BOND LEVY COOK	6-	7-	0	0	0	0
40106 2006 BOND LEVY COOK	22-	0	0	20	0	0
40107 2007 BOND LEVY COOK	0	13-	0	5-	0	0
40108 2008 BOND LEVY COOK	0	2-	0	4	0	0
40109 2009 BOND LEVY COOK	14	49-	0	30-	0	0
40110 2010 BOND LEVY COOK	1-	32-	0	3	0	0
40111 2011 BOND LEVY COOK	41-	151-	0	0	0	0
40112 2012 BOND LEVY COOK	39-	12-	0	1	0	0
40113 2013 BOND LEVY COOK	239-	12-	0	6	0	0
40114 2014 BOND LEVY COOK	801-	68-	0	42-	0	0
40115 2015 BOND LEVY COOK	2,079-	184-	0	51-	0	0
40116 2016 BOND LEVY COOK	2,541-	604-	0	615-	0	0
40117 2017 BOND LEVY COOK	173-	1,653-	0	1,096-	0	0
40118 2018 BOND LEVY COOK	199,621	128	0	629-	0	0
40119 2019 BOND LEVY - COOK	217,620	204,148	0	473	0	0
40120 2020 BOND LEVY - COOK	0	209,283	190,000	219,000	0	190,000-
40121 2021 BOND LEVY - COOK	0	0	230,000	202,000	220,000	10,000-
40122 2022 BOND LEVY - COOK	0	0	0	0	210,000	210,000
40218 2018 BOND LEVY - WILL	110,958	0	0	0	0	0
40219 2019 BOND LEVY - WILL	0	129,148	0	0	0	0
40220 2020 BOND LEVY - WILL	0	0	125,000	120,061	0	125,000-
40221 2021 BOND LEVY - WILL	0	0	0	0	113,000	113,000
65135 INTEREST - IPTIP	11,459	1,193	12,000	200	200	11,800-
69033 TRANSFER FROM SURTAX CAP	0	0	150,000	150,000	150,000	0
Total LIBRARY BOND FUND	533,682	541,076	707,000	689,289	693,200	13,800-

FY2023 Proposed Budget

Village of Tinley Park

38 LIBRARY BOND FUND
00 **
000 ***

<i>Account Number</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Budget Change FY23-FY22</i>
70000 *****						
Total *****	0	0	0	0	0	0
90000 *** Title Not Found ***						
96100 BOND DEBT SERVICE	533,600	535,200	685,200	510,800	686,400	1,200
Total *** Title Not Found ***	533,600	535,200	685,200	510,800	686,400	1,200
Total ***	533,600	535,200	685,200	510,800	686,400	1,200
Total **	533,600	535,200	685,200	510,800	686,400	1,200
Total LIBRARY BOND FUND	533,600	535,200	685,200	510,800	686,400	1,200

Village of Tinley Park, Illinois
Budget Recap

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	Percent +/- Budget	Dollars + / -	FY 2023 Request	Percent Budget Chg	Dollars Change
82 Library Working Cash									
Opening Cash Balance			627,817	627,817			627,970		
Revenue	11,703	1,192	12,000	153	-98.7%	(11,847)	100	-99.2%	5,000
Expenditures	0	0	0	0		0	0		0
	11,703	1,192	12,000	153		(11,847)	100		5,000
Ending Cash Balance			639,817	627,970			628,070		

2023 Projected Revenues
Village of Tinley Park

82

LIBRARY WORKING CASH

<i>Account Number</i>		<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Est. Actual</i>	<i>2023 Budget</i>	<i>Revenue Change FY23-FY22</i>
65135	INTEREST - IPTIP AC	11,703	1,192	12,000	153	100	11,900-
Total	LIBRARY WORKING CASH	11,703	1,192	12,000	153	100	11,900-

APPENDIX A

STATISTICAL TABLES

VILLAGE OF TINLEY PARK, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 161,244,471	\$ 166,073,636	\$ 170,241,947	\$ 171,551,972
Restricted	15,706,936	17,640,039	19,317,206	20,441,396
Unrestricted	41,369,184	42,258,111	44,509,405	50,692,042
TOTAL GOVERNMENTAL ACTIVITIES	\$ 218,320,591	\$ 225,971,786	\$ 234,068,558	\$ 242,685,410
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 26,058,168	\$ 26,453,348	\$ 27,155,351	\$ 27,840,140
Unrestricted	20,358,747	23,004,157	24,910,883	26,632,379
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 46,416,915	\$ 49,457,505	\$ 52,066,234	\$ 54,472,519
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 187,302,639	\$ 192,526,984	\$ 197,397,298	\$ 199,392,112
Restricted	15,706,936	17,640,039	19,317,206	20,441,396
Unrestricted	61,727,931	65,262,268	69,420,288	77,324,421
TOTAL PRIMARY GOVERNMENT	\$ 264,737,506	\$ 275,429,291	\$ 286,134,792	\$ 297,157,929

*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

2016*	2017	2018	2019**	2020	2021
\$ 175,316,389	\$ 180,028,034	\$ 186,208,073	\$ 191,581,994	\$ 198,098,603	\$ 196,894,227
21,623,442	18,246,615	16,250,226	15,116,708	14,796,529	15,426,052
25,186,087	42,778,687	47,064,125	36,575,422	34,064,341	47,267,923
<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>	<u>\$ 259,588,202</u>
\$ 27,692,077	\$ 32,118,855	\$ 32,414,123	\$ 32,940,885	\$ 34,741,008	\$ 34,345,807
26,626,447	22,739,765	23,941,669	23,735,460	22,630,051	23,563,692
<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>	<u>\$ 57,909,499</u>
\$ 203,008,466	\$ 212,146,889	\$ 218,622,196	\$ 224,522,879	\$ 232,839,611	\$ 231,240,034
21,623,442	18,246,615	16,250,226	15,116,708	14,796,529	15,426,052
51,812,534	65,518,452	71,005,794	60,310,882	56,694,392	70,831,615
<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>	<u>\$ 317,497,701</u>

VILLAGE OF TINLEY PARK, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
EXPENSES				
Governmental Activities				
General government	\$ 6,525,519	\$ 7,665,099	\$ 8,739,435	\$ 8,775,423
Public works	8,153,546	8,927,964	9,712,855	10,657,146
Public safety	23,410,071	24,454,236	25,581,497	28,898,115
Social services	3,450,385	3,490,517	2,974,874	3,221,597
Interest and fees	1,531,413	1,398,047	1,331,813	956,067
Total governmental activities expenses	43,070,934	45,935,863	48,340,474	52,508,348
Business-Type Activities				
Waterworks and sewerage	16,537,609	18,709,987	20,513,721	21,059,744
Commuter parking lot	597,467	653,130	847,805	413,270
Total business-type activities expenses	17,135,076	19,363,117	21,361,526	21,473,014
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 60,206,010	\$ 65,298,980	\$ 69,702,000	\$ 73,981,362
PROGRAM REVENUES				
Governmental Activities				
Charges for services				
General government	\$ 3,703,464	\$ 3,871,389	\$ 3,696,799	\$ 3,807,235
Public works	577,874	601,063	601,398	588,554
Public safety	366,389	337,490	376,432	376,419
Social services	167,212	147,448	90,347	95,868
Operating grants and contributions	497,016	241,084	391,544	412,394
Capital grants and contributions	6,045,568	2,970,147	2,769,027	2,268,569
Total governmental activities program revenues	11,357,523	8,168,621	7,925,547	7,549,039
Business-Type Activities				
Charges for services				
Waterworks and sewerage	17,153,816	20,040,305	22,003,023	22,757,138
Commuter parking lot	746,284	727,766	730,019	747,679
Operating grants and contributions	398,044	943,310	1,141,186	287,912
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	18,298,144	21,711,381	23,874,228	23,792,729
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 29,655,667	\$ 29,880,002	\$ 31,799,775	\$ 31,341,768

2016	2017*	2018	2019	2020	2021
\$ 9,228,529	\$ 16,364,337	\$ 16,220,567	\$ 12,035,852	\$ 12,547,733	\$ 9,770,008
10,537,269	11,141,801	11,456,960	12,799,470	15,712,242	17,371,546
29,282,595	25,955,225	27,790,455	27,892,996	30,514,831	26,915,203
3,345,971	1,918,257	2,183,629	2,115,404	2,092,037	1,969,363
1,102,291	750,883	595,521	239,120	312,419	270,691
53,496,655	56,130,503	58,247,132	55,082,842	61,179,262	56,296,811
23,011,396	23,099,454	24,030,960	24,326,656	23,618,221	25,983,025
691,403	752,701	460,641	834,582	769,671	575,652
23,702,799	23,852,155	24,491,601	25,161,238	24,387,892	26,558,677
\$ 77,199,454	\$ 79,982,658	\$ 82,738,733	\$ 80,244,080	\$ 85,567,154	\$ 82,855,488
\$ 4,246,295	\$ 3,299,040	\$ 3,358,226	\$ 3,131,061	\$ 3,038,547	\$ 3,270,379
617,449	605,054	742,432	564,199	551,038	767,735
379,636	1,443,850	1,630,334	1,702,236	1,685,266	993,419
170,815	30,058	28,564	27,542	10,326	1,792
309,629	1,965,413	1,839,244	1,877,432	2,435,587	4,650,431
1,690,500	1,043,202	574,451	402,201	743,935	2,158,490
7,414,324	8,386,617	8,173,251	7,704,671	8,464,699	11,842,246
23,707,172	24,212,715	24,762,820	24,882,828	23,645,573	26,001,823
745,407	730,101	733,045	726,442	652,176	73,115
224,013	-	-	-	-	-
-	-	242,188	-	317,379	-
24,676,592	24,942,816	25,738,053	25,609,270	24,615,128	26,074,938
\$ 32,090,916	\$ 33,329,433	\$ 33,911,304	\$ 33,313,941	\$ 33,079,827	\$ 37,917,184

VILLAGE OF TINLEY PARK, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
NET REVENUES (EXPENSES)				
Governmental activities	\$ (31,713,411)	\$ (37,767,242)	\$ (40,414,927)	\$ (44,959,309)
Business-type activities	1,163,068	2,348,264	2,512,702	2,319,715
TOTAL PRIMARY GOVERNMENT NET REVENUES (EXPENSES)	\$ (30,550,343)	\$ (35,418,978)	\$ (37,902,225)	\$ (42,639,594)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental Activities				
Taxes				
Property	\$ 24,083,613	\$ 23,936,599	\$ 25,278,137	\$ 24,755,597
Sales tax	12,218,590	13,034,501	13,664,339	18,841,228
Income	4,804,221	5,365,094	5,415,046	5,712,586
Utility	1,032,970	992,332	915,530	932,917
Other	1,617,026	1,844,799	2,274,791	2,505,975
Interest	443,477	442,469	350,519	309,483
Miscellaneous	3,916,125	824,504	613,337	518,375
Gain on sale of capital assets	-	-	-	-
Transfers	(246,793)	(633,894)	-	-
Total governmental activities	47,869,229	45,806,404	48,511,699	53,576,161
Business-Type Activities				
Investment earnings	114,264	112,481	96,027	86,570
Miscellaneous	-	-	-	-
Transfers	246,793	633,894	-	-
Total business-type activities	361,057	746,375	96,027	86,570
TOTAL PRIMARY GOVERNMENT	\$ 48,230,286	\$ 46,552,779	\$ 48,607,726	\$ 53,662,731
CHANGE IN NET POSITION				
Governmental activities	\$ 16,155,818	\$ 8,039,162	\$ 8,096,772	\$ 8,616,852
Business-type activities	1,524,125	3,094,639	2,608,729	2,406,285
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	\$ 17,679,943	\$ 11,133,801	\$ 10,705,501	\$ 11,023,137

*The Village changed certain revenue classification and functional expense allocations during the fiscal year ended April 30, 2017.

Data Source

Audited Financial Statements

2016	2017*	2018	2019	2020	2021
\$ (46,082,331)	\$ (47,743,886)	\$ (50,073,881)	\$ (47,378,171)	\$ (52,714,563)	\$ (44,454,565)
973,793	1,090,661	1,246,452	448,032	227,236	(483,739)
\$ (45,108,538)	\$ (46,653,225)	\$ (48,827,429)	\$ (46,930,139)	\$ (52,487,327)	\$ (44,938,304)
\$ 25,919,552	\$ 25,231,511	\$ 26,383,513	\$ 24,515,773	\$ 21,886,487	\$ 23,477,698
20,054,116	20,763,409	21,595,699	21,849,136	21,621,232	23,850,282
5,799,968	5,359,841	5,141,935	5,505,237	6,145,716	6,500,279
827,278	704,747	717,812	983,352	1,015,301	1,006,018
2,519,574	2,876,621	3,498,968	3,659,597	3,617,762	1,780,941
336,974	517,362	881,340	1,347,245	1,573,395	837,203
790,323	110,035	323,702	498,879	540,019	374,680
-	-	-	-	-	47,075
10,525	676,221	-	-	-	(790,882)
56,258,310	56,239,747	58,542,969	58,359,219	56,399,912	57,083,294
93,523	125,656	250,720	400,496	467,478	231,297
-	-	-	-	-	-
(10,525)	(676,221)	-	-	-	790,882
82,998	(550,565)	250,720	400,496	467,478	1,022,179
\$ 56,341,308	\$ 55,689,182	\$ 58,793,689	\$ 58,759,715	\$ 56,867,390	\$ 58,105,473
\$ 10,175,979	\$ 8,495,861	\$ 8,469,088	\$ 10,981,048	\$ 3,685,349	\$ 12,628,729
1,056,791	540,096	1,497,172	848,528	694,714	538,440
\$ 11,232,770	\$ 9,035,957	\$ 9,966,260	\$ 11,829,576	\$ 4,380,063	\$ 13,167,169

VILLAGE OF TINLEY PARK, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
GENERAL FUND				
Assigned	\$ 8,679,443	\$ 10,789,308	\$ 12,040,097	\$ 13,517,279
Unassigned	4,932,202	4,684,841	5,511,050	5,653,234
TOTAL GENERAL FUND	\$ 13,611,645	\$ 15,474,149	\$ 17,551,147	\$ 19,170,513
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ 1,101,856	\$ 1,101,856	\$ -	\$ -
Unassigned (deficit)	(143,725)	(143,355)	(140,558)	(144,399)
Restricted	15,940,759	15,902,426	16,664,465	17,146,505
Committed	30,542,933	32,087,999	35,661,602	40,607,539
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 47,441,823	\$ 48,948,926	\$ 52,185,509	\$ 57,609,645

N/A - not applicable

Data Source

Audited Financial Statements

2016	2017	2018	2019	2020	2021
\$ 15,071,929	\$ 6,446,983	\$ 6,895,573	\$ 6,727,524	\$ 7,380,519	\$ 6,792,670
6,020,777	21,604,327	22,024,411	27,231,432	27,683,588	31,724,379
<u>\$ 21,092,706</u>	<u>\$ 28,051,310</u>	<u>\$ 28,919,984</u>	<u>\$ 33,958,956</u>	<u>\$ 35,064,107</u>	<u>\$ 38,517,049</u>
\$ -	\$ -	\$ 1,511,192	\$ -	\$ -	\$ -
-	-	(428,536)	-	(22,243)	(87,211)
17,512,202	18,246,615	16,250,226	15,116,708	14,796,529	15,426,052
46,790,044	51,133,516	54,297,627	58,321,115	58,612,208	65,369,445
<u>\$ 64,302,246</u>	<u>\$ 69,380,131</u>	<u>\$ 71,630,509</u>	<u>\$ 73,437,823</u>	<u>\$ 73,386,494</u>	<u>\$ 80,708,286</u>

VILLAGE OF TINLEY PARK, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2012	2013	2014	2015
REVENUES				
Property taxes	\$ 24,083,613	\$ 23,936,599	\$ 25,278,137	\$ 24,775,597
Sales tax	12,218,590	13,034,501	13,664,339	18,841,228
Other taxes	2,127,719	2,390,613	2,771,101	2,891,649
Intergovernmental	11,445,235	10,040,704	8,665,821	8,471,921
Licenses, permits, and fees	2,449,014	2,572,750	2,558,436	2,815,326
Fines, forfeitures, and reimbursements	1,588,609	1,512,505	1,363,045	1,335,093
Charges for services	1,212,089	1,057,463	1,024,161	993,569
Investment income	443,477	442,469	350,519	309,483
Development assessment and fees	-	-	148,350	-
Miscellaneous	3,916,125	824,504	613,337	518,375
Total revenues	59,484,471	55,812,108	56,437,246	60,952,241
EXPENDITURES				
General government	9,128,775	9,774,319	9,690,048	9,835,327
Public safety	20,994,411	21,327,410	22,243,913	23,169,143
Buildings, highways, and streets	7,550,604	7,952,705	8,540,690	8,903,238
Capital outlay	14,986,789	8,079,018	5,224,513	6,945,891
Debt service				
Principal	3,312,397	3,620,621	2,930,205	3,974,231
Interest and fees	1,562,885	1,354,535	1,345,440	1,060,909
Total expenditures	57,535,861	52,108,608	49,974,809	53,888,739
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,948,610	3,703,500	6,462,437	7,063,502
OTHER FINANCING SOURCES (USES)				
Transfers in	19,905,220	14,649,731	11,260,009	16,614,052
Transfers (out)	(20,152,013)	(15,283,625)	(11,260,009)	(16,614,052)
Bonds issued	2,601,795	-	9,720,081	-
Premium on bonds issued	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)	(116,839)	(633,894)	(828,856)	-
NET CHANGE IN FUND BALANCES	\$ 1,831,771	\$ 3,069,606	\$ 5,633,581	\$ 7,063,502
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	11.46%	11.30%	9.55%	10.73%

Data Source

Audited Financial Statements

2016	2017	2018	2019	2020	2021
\$ 25,919,552	\$ 25,231,511	\$ 26,383,513	\$ 24,515,774	\$ 21,886,487	\$ 23,477,698
20,226,614	20,763,409	21,595,699	21,849,136	21,621,232	23,850,282
3,009,578	3,189,196	3,870,637	4,299,138	4,309,329	2,506,670
7,956,816	7,944,284	7,874,534	8,029,896	9,677,315	12,347,134
3,033,669	1,782,718	1,973,401	1,946,627	1,781,969	1,464,632
1,524,521	2,898,411	3,013,607	2,760,991	2,650,977	2,918,506
1,057,321	570,591	580,196	591,854	530,993	1,643,126
336,974	517,373	881,340	1,347,245	1,573,395	837,203
-	-	-	-	-	-
782,193	562,612	350,202	1,355,714	585,750	704,059
63,847,238	63,460,105	66,523,129	66,696,375	64,617,447	69,749,310
10,197,088	11,911,969	12,236,125	11,602,368	10,906,166	10,190,312
23,978,441	24,642,619	26,121,069	26,294,782	26,594,722	27,677,128
8,814,521	8,797,346	10,060,522	9,191,432	11,548,106	11,284,240
7,587,188	6,549,534	9,676,198	10,940,726	12,558,916	8,364,471
3,716,369	4,489,102	4,742,446	1,449,470	1,521,509	1,169,503
949,362	833,269	683,531	515,760	465,235	409,697
55,242,969	57,223,839	63,519,891	59,994,538	63,594,654	59,095,351
8,604,269	6,236,266	3,003,238	6,701,837	1,022,793	10,653,959
16,829,518	15,866,431	20,504,811	18,244,089	15,582,904	13,285,009
(16,818,993)	(15,866,431)	(20,504,811)	(18,244,089)	(15,582,904)	(13,285,009)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	144,449	31,029	120,775
10,525	-	-	144,449	31,029	120,775
\$ 8,614,794	\$ 6,236,266	\$ 3,003,238	\$ 6,846,286	\$ 1,053,822	\$ 10,774,734
9.79%	10.50%	10.08%	4.01%	3.89%	3.11%

VILLAGE OF TINLEY PARK, ILLINOIS

TAXABLE ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Residential Property	Commercial Property	Industrial Property	Other Property	Total Taxable Assessed Value (3)	Cook County Taxable Assessed Value	Will County Taxable Assessed Value	Cook County Equalization Factor (1)	Estimated Actual Value	Estimated Actual Taxable Value	Total Direct Tax Rate (2)
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%	1.207
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
2020	1,241,941,133	318,162,508	80,581,559	99,026	1,640,784,226	1,274,432,956	366,351,270	3.2234	4,922,352,678	33.33%	1.391

(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)

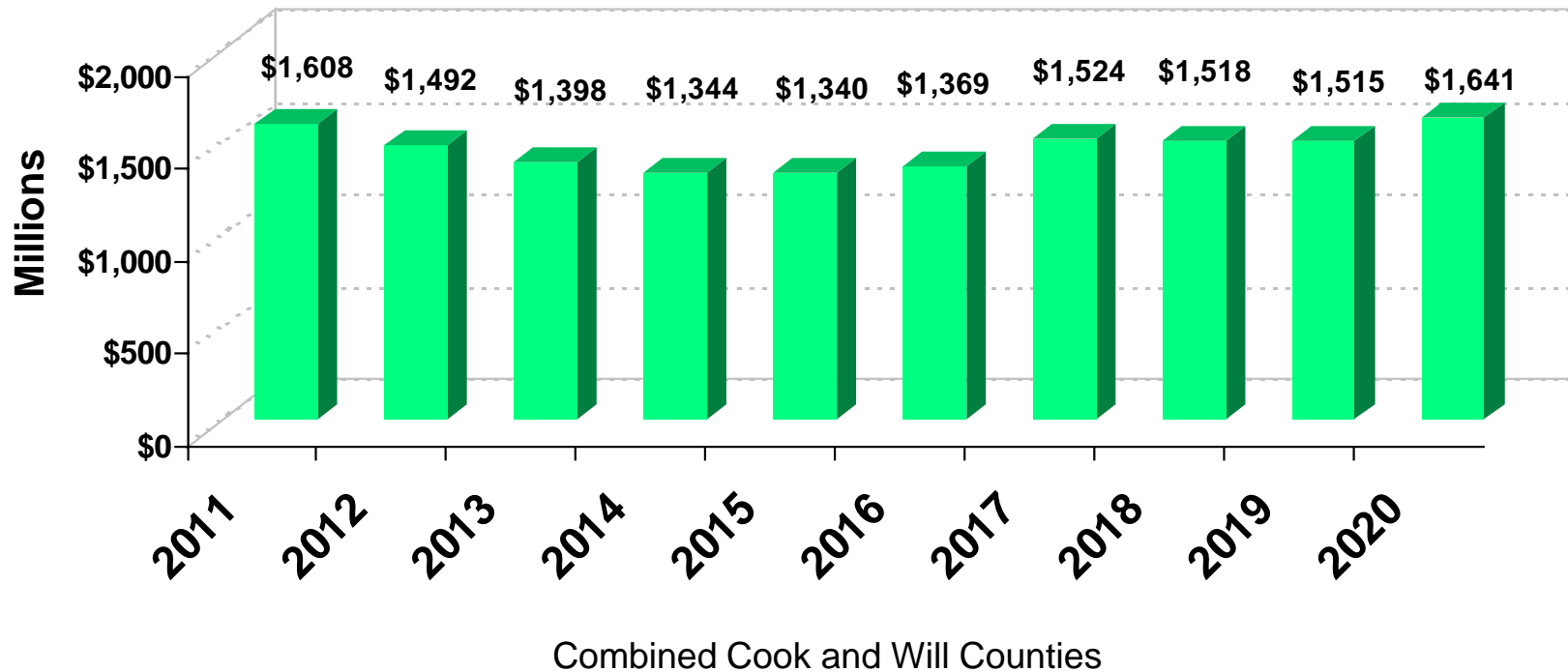
Note: Property is to be assessed at 1/3 (33 1/3%) of actual value by state statutes. Property tax rates are per \$100 of assessed valuation.

Data Sources

Office of the County Clerks Tax Extension Office.

Village of Tinley Park, Illinois

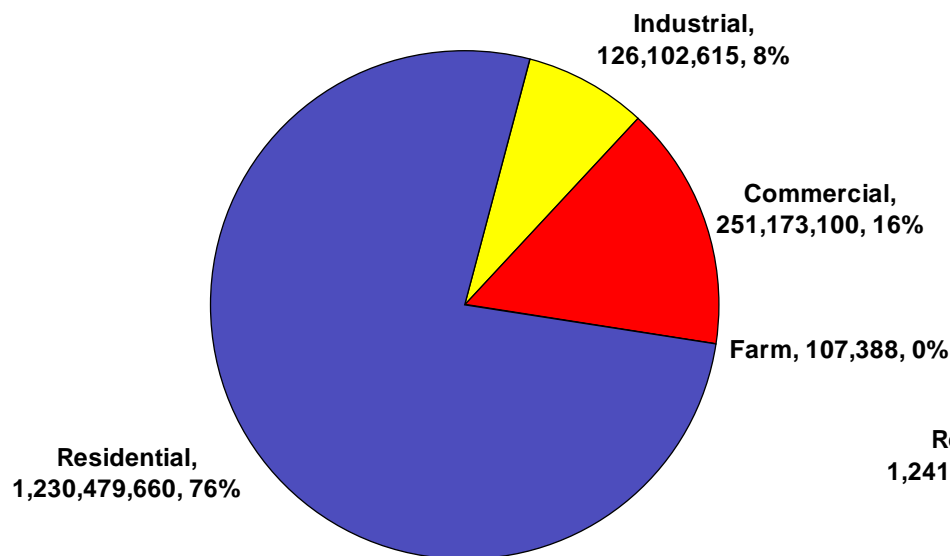
Ten Year Change in Equalized Assessed Valuation 2011 – 2020



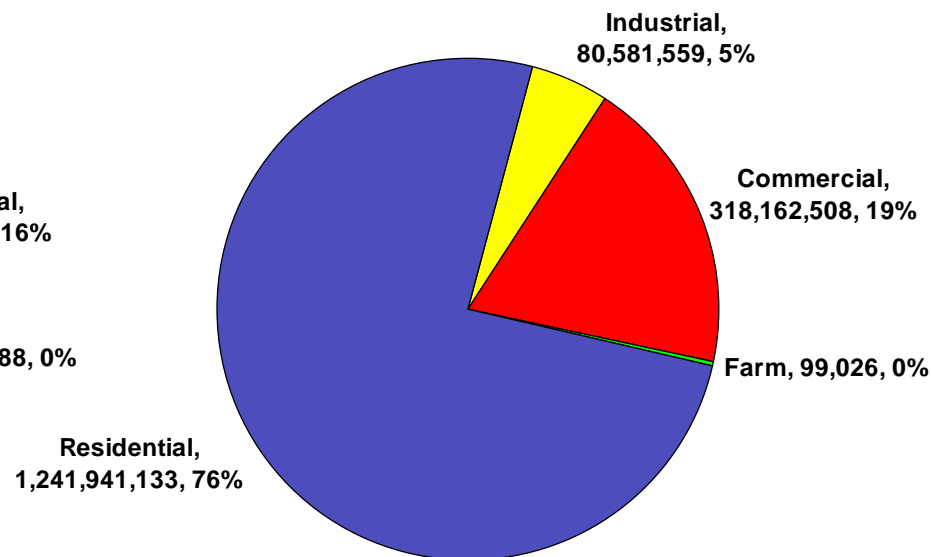
Village of Tinley Park, Illinois

Ten Year Change in Equalized Assessed Value By Property Class 2011 & 2020

2011



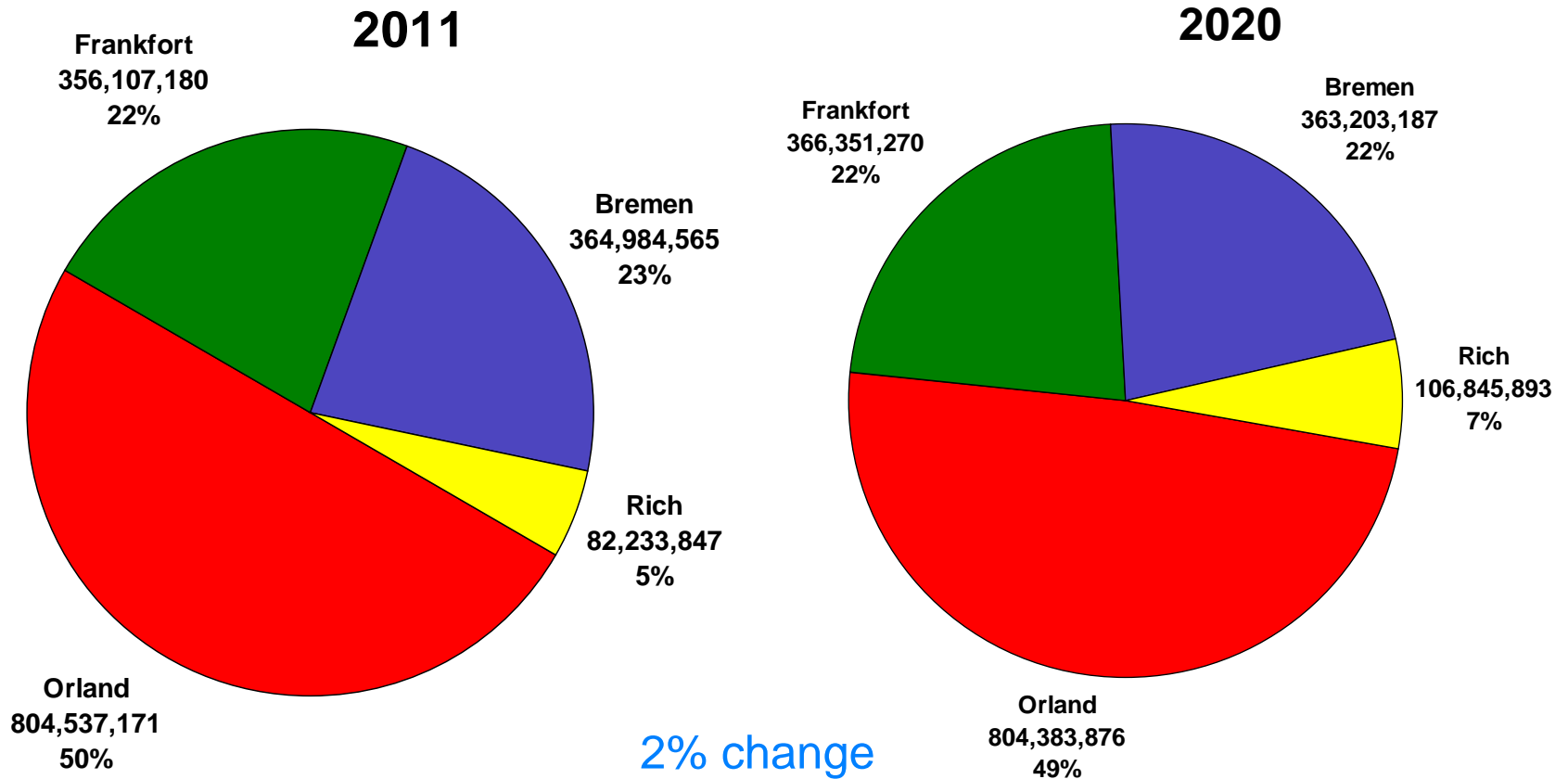
2020



Source: Cook County Clerk, Department of Tax and Real Estate Services
Will County Clerk, Department of Tax Extension

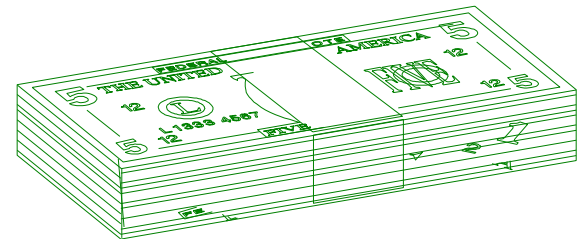
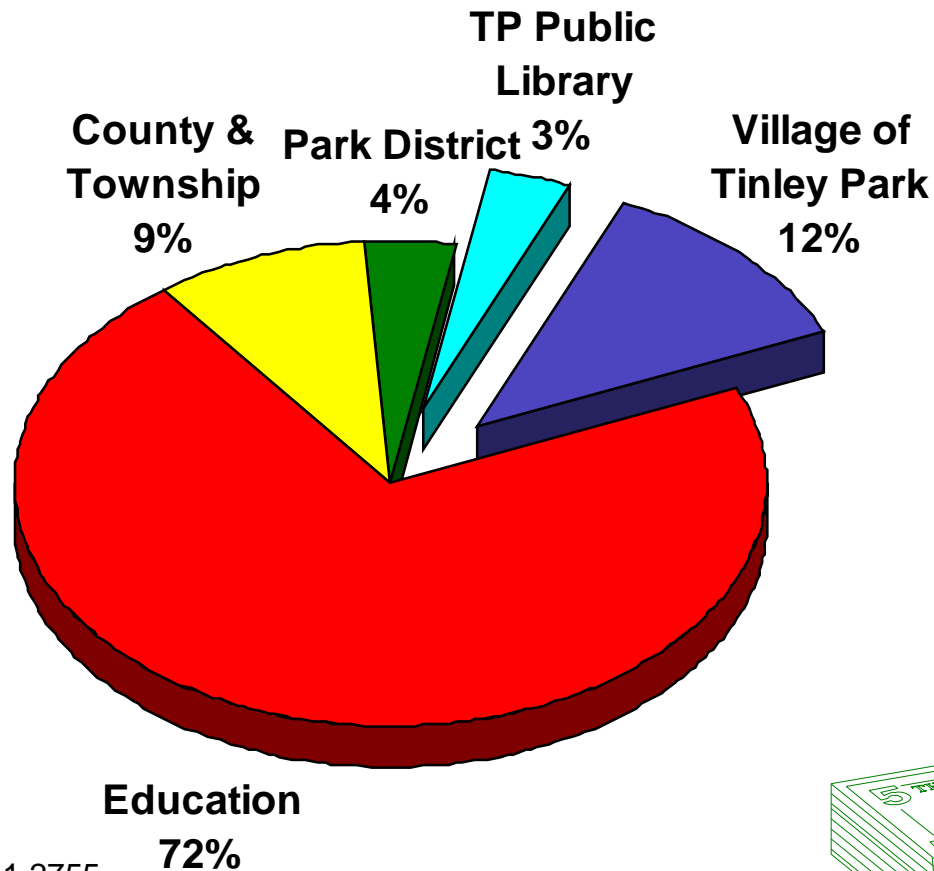
Village of Tinley Park, Illinois

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 - \$11.2755

Source: Cook & Will County Treasurers

Tax Year 2020

- 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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
VILLAGE GOVERNMENT										
Corporate	\$ 0.6424	\$ 0.7108	\$ 0.7858	\$ 0.7803	\$ 0.7641	\$ 0.7319	\$ 0.6242	\$ 0.6315	\$ 0.6455	\$ 0.5959
Bond and interest	0.0229	0.0246	0.0258	0.0268	0.0273	0.0263	0.0237	0.0237	0.0243	0.0224
Police pension	0.1285	0.1388	0.1482	0.1704	0.2039	0.2061	0.1973	0.1951	0.2402	0.2577
IMRF and Social Security	0.1154	0.1432	0.1408	0.1465	0.1492	0.1439	0.1262	0.1431	0.1462	0.1350
Fire protection	0.1118	0.1415	0.1481	0.1540	0.1568	0.1513	0.1361	0.1530	0.1564	0.1444
Police protection	0.0852	0.0713	0.0812	0.1052	0.1071	0.1033	0.1361	0.1530	0.1564	0.1444
Civil defense (EMA)	0.0423	0.0467	0.0488	0.0508	0.0517	0.0499	0.0408	0.0442	0.0456	0.0421
Audit	0.0016	0.0017	0.0018	0.0019	0.0019	0.0030	0.0030	0.0013	0.0015	0.0014
Liability insurance	0.0561	0.0604	0.0632	0.0657	0.0669	0.0590	0.0398	0.0499	0.0510	0.0471
Total Village Government	\$ 1.2062	\$ 1.3390	\$ 1.4437	\$ 1.5016	\$ 1.5289	\$ 1.4747	\$ 1.3272	\$ 1.3948	\$ 1.4671	\$ 1.3904
Extended Rate (rounded)	\$ 1.2070	\$ 1.3390	\$ 1.4440	\$ 1.5020	\$ 1.5290	\$ 1.4750	\$ 1.3280	\$ 1.3950	\$ 1.4680	\$ 1.3910
PUBLIC LIBRARY										
Library	\$ 0.2714	\$ 0.2891	\$ 0.2959	\$ 0.3013	\$ 0.3064	\$ 0.3062	\$ 0.2814	\$ 0.2969	\$ 0.3153	\$ 0.2926
IMRF and Social Security	0.0255	0.0302	0.0280	0.0341	0.0348	0.0346	0.0312	0.0320	0.0326	0.0301
Liability insurance	0.0064	0.0076	0.0072	0.0075	0.0077	0.0063	0.0030	0.0027	0.0027	0.0025
Library buildings and sites	0.0200	0.0223	0.0333	0.0364	0.0371	0.0247	0.0179	0.0206	0.0207	0.0191
Bonds and interest	0.0330	0.0363	0.0388	0.0392	0.0404	0.0393	0.0360	0.0362	0.0371	0.0327
Total Public Library	\$ 0.3563	\$ 0.3855	\$ 0.4032	\$ 0.4185	\$ 0.4264	\$ 0.4111	\$ 0.3695	\$ 0.3884	\$ 0.4084	\$ 0.3770
Extended Rate (rounded)	\$ 0.3570	\$ 0.3860	\$ 0.4040	\$ 0.4190	\$ 0.4270	\$ 0.4120	\$ 0.3700	\$ 0.3890	\$ 0.4090	\$ 0.3780

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

Tax Levy Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Village Direct Rates										
General corporate	\$ 1.207	\$ 1.339	\$ 1.444	\$ 1.502	\$ 1.529	\$ 1.475	\$ 1.328	\$ 1.395	\$ 1.468	\$ 1.391
Village of Tinley Park Library Fund	0.357	0.386	0.404	0.419	0.427	0.412	0.370	0.389	0.409	0.378
OVERLAPPING DEBT										
Cook County	0.462	0.531	0.560	0.568	0.552	0.533	0.496	0.489	0.454	0.453
Cook County Forest Preserve	0.058	0.063	0.069	0.069	0.069	0.063	0.062	0.060	0.059	0.058
Metropolitan Water Reclamation District of Greater Chicago	0.320	0.370	0.417	0.430	0.426	0.406	0.402	0.396	0.389	0.378
South Cook County Mosquito Abatement District	0.012	0.014	0.016	0.017	0.017	0.017	0.016	0.017	0.018	0.017
Consolidated Elections	0.025	-	0.031	-	0.034	-	0.031	-	0.030	-
Kimberly Heights Sanitary District	0.172	0.195	0.211	0.241	0.256	0.246	0.220	0.234	0.240	0.228
Park districts										
Tinley Park Park District	0.411	0.455	0.493	0.521	0.534	0.522	0.475	0.498	0.420	0.394
Frankfort Square Park District	0.536	0.590	0.633	0.659	0.665	0.652	0.639	0.642	0.643	0.644
Mokena Community Park District	0.287	0.307	0.323	0.327	0.330	0.323	0.321	0.319	0.318	0.317
Townships										
Bremen Township	0.061	0.070	0.078	0.085	0.089	0.087	0.081	0.086	0.088	0.079
Orland Township	0.061	0.066	0.070	0.073	0.075	0.072	0.066	0.071	0.073	0.067
Rich Township	0.258	0.292	0.304	0.302	0.296	0.284	0.262	0.275	0.276	0.241
Township general assistance										
Bremen Township General Assistance	0.012	0.014	0.016	0.018	0.019	0.019	0.018	0.019	0.020	0.018
Orland Township General Assistance	0.007	0.007	0.007	0.006	0.007	0.006	0.006	0.006	0.006	0.006
Rich Township General Assistance	0.034	0.039	0.046	0.048	0.052	0.050	0.046	0.050	0.055	0.048
Township road and bridge										
Bremen Township road and bridge	0.039	0.045	0.050	0.055	0.058	0.057	0.053	0.056	0.058	0.052
Orland Township road and bridge	0.034	0.037	0.039	0.040	0.041	0.039	0.035	0.037	0.038	0.035
Rich Township road and bridge	0.074	0.085	0.094	0.101	0.106	0.103	0.097	0.105	0.110	0.099
Education/schools										
Kirby School District	3.910	4.399	4.779	5.135	5.304	5.119	4.488	4.736	4.877	4.603
Arbor Park School District 140	4.122	4.624	5.060	5.663	5.869	5.755	5.183	5.471	5.671	5.000
Community Consolidated School District 146	4.558	5.041	5.456	5.906	6.125	5.943	5.474	5.749	5.893	5.187
Elementary School District 159	5.703	6.489	7.276	7.589	7.885	7.735	7.316	7.713	7.646	6.340
Country Club Hills School District 160	4.241	4.887	5.385	5.997	6.274	6.136	6.691	7.176	7.543	6.906

Tax Levy Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
OVERLAPPING DEBT (Continued)										
Education/schools (Continued)										
Rich Township High School District 227	\$ 4.687	\$ 5.302	\$ 5.830	\$ 6.222	\$ 6.464	\$ 6.231	\$ 5.916	\$ 6.045	\$ 6.279	\$ 5.653
Bremen Community High School District 228	3.877	4.377	4.795	5.209	5.401	5.296	4.772	4.550	4.507	4.019
Consolidated High School District 230	2.180	2.438	2.641	2.770	2.879	2.778	2.287	2.425	2.488	2.295
South Suburban Community College District 510	0.450	0.511	0.559	0.599	0.621	0.607	0.578	0.611	0.627	0.555
Prairie State Community College District 515	0.357	0.410	0.439	0.458	0.487	0.481	0.454	0.477	0.492	0.450
Moraine Valley Community College District 524	0.311	0.346	0.375	0.403	0.419	0.406	0.365	0.384	0.393	0.351

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

Tax Levy Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
VILLAGE DIRECT RATES										
General corporate	\$ 1.0492	\$ 1.3539	\$ 1.4273	\$ 1.5281	\$ 1.4515	\$ 1.5669	\$ 1.4074	\$ 1.2491	\$ 1.4616	\$ 1.4201
Village of Tinley Park Library Fund	0.3105	0.3905	0.3984	0.4256	0.4042	0.4372	0.3923	0.3483	0.4071	0.3857
OVERLAPPING RATES										
Will County	0.5351	0.5696	0.5994	0.6210	0.6140	0.6121	0.5986	0.5927	0.5842	0.5788
Will County Forest Preserve	0.1693	0.1859	0.1970	0.1977	0.1937	0.1944	0.1895	0.1504	0.1462	0.1443
Will County Building Commission	0.0200	0.0212	0.0222	0.0223	0.0218	0.0026	-	-	-	-
Park districts										
Tinley Park Park District	0.3617	0.4584	0.4828	0.5273	0.5059	0.5605	0.5100	0.4259	0.4455	0.4199
Frankfort Square Park District	0.5382	0.5846	0.6265	0.6557	0.6692	0.6433	0.6382	0.6274	0.6396	0.6383
Mokena Community Park District	0.2830	0.3030	0.3184	0.3240	0.3264	0.3208	0.3175	0.3160	0.3154	0.3139
Township										
Frankfort Township	0.0858	0.0896	0.0960	0.0998	0.0998	0.0962	0.0951	0.0926	0.0931	0.0934
Township road and bridge										
Frankfort road and bridge	0.1994	0.2146	0.2194	0.2222	0.2155	0.2078	0.2012	0.1822	0.1910	0.1860
Education/schools										
Summit Hill School District 161	3.3782	3.6596	3.9036	4.1112	4.1590	4.1149	4.1024	4.1247	4.1544	4.1765
Lincolnway High School District 210	1.8306	1.9190	2.0605	2.1394	2.1594	2.1189	2.1207	2.1292	2.1550	2.1911
Joliet Junior College District 525	0.2463	0.2768	0.2955	0.3085	0.3065	0.3099	0.2994	0.2924	0.2938	0.2891

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

Tax Levy Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
BREMEN TOWNSHIP										
13039 (SD 146, 228, 510, TP Park)	\$ 11.849	\$ 13.216	\$ 14.388	\$ 15.398	\$ 15.901	\$ 15.437	\$ 14.156	\$ 14.315	\$ 14.440	\$ 12.979
13139 (SD 146, 228, 510, TP Park, OPA TIF)	"	"	"	"	"	"	"	N/A	N/A	N/A
13155 (SD 146, 228, 510, TP Park MSN TIF)	"	"	"	"	"	"	"	14.315	14.440	12.979
13156 (SD 146, 228, 510, TP Park, MSS TIF)	"	"	"	"	"	"	"	N/A	N/A	N/A
13185 (SD 146, 228, 510, TP Park, MHC TIF)					"	"	"	14.315	14.440	12.979
13186 (SD 146, 228, 510, TP Park, Legacy TIF)						"	"	"	"	"
13208 (SD 146, 228, 510, TP Park, New Bremen TIF)								"	"	"
13210 (SD 146, 230, 524, TP Park, 159th & Harlem TIF)										11.051
13211 (SD 146, 230, 524, TP Park, 159th & Harlem TIF)										"
13212 (SD 146, 228, 510, TP Park, 159th & Harlem TIF)										12.979
13213 (SD 146, 228, 510, TP Park, 159th & Harlem TIF)										"
13215 (SD 146, 230, 524, TP Park, 159th & Harlem TIF)										11.051
13040 (SD 145, 228, 510, No Park)	11.002	12.344	13.499	14.634	15.111	14.727	13.390	13.539	13.798	12.398
13089 (SD 145, 228, 510, TP Park)	11.413	12.799	13.992	15.155	15.645	15.249	13.865	14.037	14.218	12.792
13098 (SD 146, 230, 524, TP Park)	10.013	11.112	12.050	12.763	13.177	12.718	11.458	11.963	12.187	11.051
13130 (SD 145, 228, 510, No Park, KHSD)	11.174	12.539	13.710	14.875	15.367	14.973	13.610	13.773	14.038	12.626
13148 (SD 145, 228, 510, TP Park, KHSD)	11.585	12.994	14.203	15.396	15.901	15.495	14.085	14.271	14.458	13.020
13151 (SD 160, 228, 510, TP Park)	11.532	13.062	14.317	15.489	16.050	15.630	15.373	15.742	16.090	14.698
13159 (SD 160, 228, 510, No Park)	11.013	12.223	13.315	14.212	15.516	15.108	14.898	15.244	15.670	14.304
ORLAND TOWNSHIP										
28013 (SD 140, 230, 524, TP Park)	9.355	10.451	11.345	11.953	12.313	11.848	10.427	10.903	11.122	10.426
28043 (SD 140, 230, 524, TP Park)	"	"	"	"	"	"	"	"	"	"
28086 (SD 140, 230, 524, TP Park)	"	"	"	"	"	"	"	"	"	"
28092 (SD 140, 230, 524, TP Park, MHC TIF)					"	"	"	"	"	"
28100 (SD 146, 230, 524, TP Park, 159th & Harlem TIF)										11.010
28101 (SD 146, 230, 524, TP Park, SSA#3, 159th & Harlem TIF)										"
28101 (SD 146, 230, 524, TP Park, 159th & Harlem TIF)										"
28027 (SD 146, 230, 524, TP Park)	10.003	11.093	12.022	12.724	13.134	12.672	11.413	11.916	12.138	11.010
28057 (SD 146, 230, 524, TP Park, SSA#3)	"	"	"	"	"	"	"	"	"	"
28048 (SD 140, 230, 524, Mokena Park)	9.231	10.303	11.175	11.759	12.109	11.649	10.273	10.724	11.020	10.349
The following Tax Codes exist, but are not currently in use										
28051 (SD 140, 230, 524, TP Park, Orland Fire)	10.405	11.578	12.583	13.249	13.656	13.140	11.587	12.129	12.377	11.574
28066 (SD 140, 230, 524, No Park, Orland Fire)	9.994	11.123	12.090	12.728	13.122	12.618	11.112	11.631	11.957	11.180
28067 (SD 140, 230, 524, No Park)	8.944	9.996	10.852	11.432	11.779	11.326	9.952	10.405	10.702	10.032
28082 (SD 140, 230, 524, No Park)	"	"	"	"	"	"	"	"	"	"

Tax Levy Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
RICH TOWNSHIP										
32013 (SD 157, 161, 515, TP Park)	\$ 13.965	\$ 15.775	\$ 17.423	\$ 18.246	\$ 18.878	\$ 18.312	\$ 17.271	\$ 17.909	\$ 18.105	\$ 15.900
32070 (SD 157, 161, 515, No Park)	"	"	"	"	"	"	"	"	"	"
32083 (SD 157, 611, 515, Frankfort Sq Park)	14.090	15.910	17.563	18.384	19.009	18.442	17.435	18.053	18.328	16.150
The following Tax Code exists, but is not currently in use										
32070 (SD 157, 161, 515, No Park)	13.554	15.320	16.930	17.725	18.344	17.790	16.796	17.411	17.685	15.506
FRANKFORT TOWNSHIP										
1920 (SD 161, 210, 525, TP Park)	8.186	9.139	9.702	10.203	10.131	10.221	9.917	9.601	9.932	9.885
1922 (SD 616, 210, 525, Mokena Park)	8.107	8.984	9.538	10.000	9.952	9.982	9.724	9.491	9.802	9.779
1961 (SD 161, 210, 525, Frankfort Sq Park)	8.363	9.265	9.846	10.332	10.295	10.304	10.045	9.803	10.126	10.103

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, 159th & Harlem

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	2021 (2020 Levy)			2012 (2011 Levy)		
		Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
DT Brookside LLC (1)	Retail Shopping Center	\$ 11,868,858	1	0.72%	\$ 7,878,358	7	0.49%
New Plan Excel Prop	Retail Shopping Center	11,704,413	2	0.71%	14,052,206	1	0.87%
Panduit, et al.	Corporate Offices	11,280,726	3	0.69%	9,565,025	2	0.59%
IRC Park Center Plaza	Retail Shopping Center	10,256,575	4	0.63%			
Menards	Retail	8,978,258	5	0.55%			
Tinley Park Portfolio Investors (1)	Industrial Commercial Property	8,075,224	6	0.49%			
Oak Park Ave OWN	Real Estate	8,045,500	7	0.49%			
Panterra Development (1)	Corporate Offices	7,188,271	8	0.44%			
SCRM LLC	Real Estate	7,120,555	9	0.43%			
Walmart Stores	Retail	5,914,272	10	0.36%			
Holiday Inn Select	Hotel				9,255,513	3	0.58%
Inland R.E.	Real Estate				8,818,954	4	0.55%
Kmart Corporation	Retail				8,644,776	5	0.54%
Intercontinental	Automobile Dealership				8,354,083	6	0.52%
Neja Group	Outdoor Entertainment Pavilion				6,838,066	8	0.43%
International Imports	Automobile Dealership				6,461,052	9	0.40%
Southwest Naper LTD Partnership (1)	Corporate Offices				6,401,268	10	0.40%
		<u>\$ 90,432,652</u>		<u>5.51%</u>	<u>\$ 86,269,301</u>		<u>5.37%</u>
	Total Equalized Assessed Value	<u>\$ 1,640,784,226</u>			<u>\$ 1,607,862,763</u>		

(1) 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
2011	\$ 18,844,966	\$ 7,615,976	40.41%	\$ 10,947,564	\$ 18,563,540	98.51%
2012	20,031,166	7,821,886	39.05%	12,050,852	19,872,738	99.21%
2013	20,136,234	7,894,058	39.20%	11,814,357	19,708,415	97.88%
2014	20,276,789	7,997,810	39.44%	11,966,688	19,964,498	98.46%
2015	20,108,486	7,928,682	39.43%	11,651,704	19,580,386	97.37%
2016	20,500,525	7,907,837	38.57%	12,297,692	20,205,529	98.56%
2017	20,470,908	8,082,498	39.48%	12,061,739	20,144,237	98.40%
2018	20,668,522	8,349,423	40.40%	11,942,207	20,291,630	98.18%
2019	22,214,462	8,604,316	38.73%	11,551,496	20,155,812	90.73%
2020	22,929,916	8,281,906	36.12%	-	8,281,906	36.12%

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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General merchandise	\$ 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	\$ 935,435
Food	813,088	801,550	766,582	788,430	815,121	1,213,295	1,182,460	1,411,103	1,455,238	1,570,840
Drinking and eating places	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	1,130,726
Apparel	201,558	233,940	269,195	277,148	275,203	305,679	310,172	327,327	322,045	244,926
Furniture and H.H. and radio	360,193	429,418	434,129	417,086	430,386	422,911	577,996	563,154	543,655	601,772
Lumber, building hardware	339,242	341,657	378,881	445,124	486,189	469,109	457,076	453,150	476,730	579,801
Automotive and filling stations	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	5,429,715
Drugs and miscellaneous retail	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	1,372,131
Agriculture and all others	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	1,843,407
Manufacturers	50,838	50,272	32,716	58,355	57,958	71,198	63,179	75,594	84,958	73,237
TOTAL	\$ 11,214,855	\$ 11,796,972	\$ 12,571,402	\$ 13,163,933	\$ 13,305,949	\$ 13,520,897	\$ 14,030,658	\$ 14,431,769	\$ 14,428,633	\$ 13,781,990
Total number of tax reporting entities	1,124	1,067	1,087	1,145	1,242	1,271	1,317	1,284	1,283	1,209
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%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Village population (estimates in <i>italics</i>)	<i>56,967</i>	<i>57,149</i>	<i>57,284</i>	<i>57,280</i>	<i>57,143</i>	<i>57,176</i>	<i>56,668</i>	<i>56,204</i>	<i>55,773</i>	<i>55,971</i>
Sales tax dollars per capita	\$ 197	\$ 206	\$ 219	\$ 230	\$ 233	\$ 236	\$ 248	\$ 257	\$ 259	\$ 246

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

Calendar Year	Village Rate	State Rate	Regional Transportation Authority - Cook County	Cook County	Regional Transportation Authority - Will County	Will County	Total Tax Rate Applicable to Cook County Locations	Total Tax Rate Applicable to Will County Locations
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%
2020	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			
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
2021	8,332,742	-	895,000	1,626,863	-	10,854,605	0.66%	194

Data Source

Village records

VILLAGE OF TINLEY PARK, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Restricted for Debt Service on Statement of Net Position	Net Debt Obligation	Percentage of Estimated Actual Taxable Value of Property (1)	Net Debt Per Capita (1)
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
2021	9,959,605	91,534	9,868,071	0.20%	176

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, 2021

Village Issue		Ratio to Estimated Actual Value				Per Capita (1)		
		Direct Debt		Direct and Overlapping Debt		Direct and Overlapping Debt		
Sale Date	Amount	Including Self-Supporting	Excluding Self-Supporting	Including Self-Supporting	Excluding Self-Supporting	Including Self-Supporting	Excluding Self-Supporting	Full Value Per Capita
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, 2021

Governmental Unit	Debt	Village's Applicable Share of Gross Debt to be Paid from Real Property Taxes	
		Percentage	Amount
SCHOOL DISTRICTS			
Elementary school districts			
Community Consolidated School District 146	\$ 19,010,000	54.83%	\$ 10,423,183
Summit Hill Elementary district 161 (Will County)	36,125,000	39.35%	14,215,188
Elementary School District 159	49,685,416	2 21.78%	10,821,484
Arbor Park School District 145	24,577,139	2 8.20%	2,015,325
School District #160	14,325,831	2 0.18%	25,786
High school districts			
Consolidated High School District 230	26,035,000	15.71%	4,090,099
Bremen Community High School District 228	50,000,000	21.86%	10,930,000
Lincolnway High School District 210 (Will County)	251,052,391	2 8.64%	21,690,927
Rich Township High School District 227	88,360,000	3 9.80%	8,659,280
Community college districts			
Moraine Valley Community College District 524	42,140,000	3 7.28%	3,067,792
South Suburban Community College District 510	24,968,631	2 9.03%	2,254,667
Joliet Junior College District 525 (Will County)	55,305,000	3 1.59%	879,350
Prairie State Community College District 515	24,900,000	4 2.99%	744,510
Total schools	706,484,408		89,817,591
OTHER THAN SCHOOLS			
Cook County (including Forest Preserve District)	2,681,856,750	3 0.73%	19,577,554
Will County (including Forest Preserve District)	94,175,000	3 1.59%	1,497,383
Metropolitan Water Reclamation District of Greater Chicago	1,654,965,000	3 0.75%	12,412,238
Park districts			
Tinley Park Park District	-	91.45%	-
Frankfort Square Park District	6,335,632	2,3 36.38%	2,304,903
Mokena Community Park District	5,133,000	4 6.01%	308,493
Total other than schools	4,442,465,382		36,100,571
Subtotal, overlapping debt	5,148,949,790		125,918,162
Tinley Park Public Library Bonds	1,270,000		1,270,000
Total, overlapping debt	5,150,219,790		127,188,162
Village of Tinley Park (primary government)	9,227,742		9,227,742
Total direct and overlapping bonded debt (1)	\$ 5,159,447,532		\$ 136,415,904

(1) - Debt information for overlapping and direct debt is as of April 30, 2021

(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, 2021

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		
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	**	**	**	
2021	26,001,823	23,586,108	2,415,715	**	**	**	

**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
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
2020	55,971	(A)	40,607	2,272,814,397	43.50	9,280	8.80%	1,640,784,226	29,315

(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	2021			2012		
	Number of Employees	Rank	% of Total Village Employed Population	Number of Employees	Rank	% of Total Village Employed Population
Panduit Corporation	754	1	2.74%	600	1	1.92%
Kirby School District 140*	563	2	2.04%	535	2	1.71%
Village of Tinley Park**	467	3	1.70%	403	4	1.29%
Target Corporation	362	4	1.31%	325	8	1.04%
Community Consolidated School District 146*	299	5	1.09%	279	9	0.89%
Consolidated School District 230*	271	6	0.98%	272	10	0.87%
Sam's Club	170	7	0.62%			
Menard Inc.	138	8	0.50%			
Ingalls Family Care Center	117	9	0.42%			
St. Coletta's of Illinois	100	10	0.36%	335	7	1.07%
Comcast (Call Center)				450	3	1.44%
Springfield Service Corporation				350	6	1.12%
Pronger Smith				380	5	1.22%
TOTAL	3,241		11.76%	3,929		12.57%

*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

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020 (2)	2021
GENERAL GOVERNMENT										
Administration	28	28	26	27	25	25	21	16	28	24
Community Development	7	6	6	6	7	8	7	9	8	6
PUBLIC SAFETY										
Police										
Officers	74	73	75	74	76	76	74	76	82	82
Civilians	21	24	29	31	28	31	31	28	30	30
Fire	4	4	4	4	4	5	5	5	5	5
PUBLIC WORKS										
Full-time employees by function										
Administration	7	7	7	6	6	6	8	8	7	7
Streets and Building Department	20	24	23	25	26	27	27	27	32	30
Water and Sewer	21	18	17	17	17	17	21	21	21	21
Total full-time employees	182	184	187	190	189	195	194	190	213	205
Part-time employees by function										
General Government	22	22	24	23	26	33	43	41	33	28
Public Safety - Police	62	68	63	60	66	59	58	69	20	51
Public Safety - Fire (1)	115	121	123	132	123	113	110	108	111	109
Public Works - Streets and Building	4	3	4	3	2	3	8	10	8	7
Public Works - Water	18	21	20	19	17	21	9	9	6	4
Total part-time employees	221	235	234	237	234	229	228	237	178	199
TOTAL EMPLOYEES	403	419	421	427	423	424	422	427	391	404

(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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
GENERAL GOVERNMENT										
Community Development										
Building permits issued (1)										
Commercial	86	97	84	80	72	94	64	68	87	N/A
Single-family residential	12	17	20	14	14	13	16	11	7	N/A
Multi-family residential	-	7	14	12	15	12	11	21	12	N/A
Other	1,291	1,514	1,519	1,556	1,547	1,458	1,442	1,389	1,681	N/A
Estimated property value added (million \$)	\$ 35.2	\$ 37.7	\$ 37.5	\$ 50.7	\$ 29.8	\$ 61.0	\$ 38.0	\$ 44.1	\$ 61.2	N/A
Code violations (1)	430	301	345	593	546	524	588	599	672	N/A
PUBLIC SAFETY										
Police										
Physical arrest	1,741	1,715	1,336	1,246	1,131	1,192	1,196	1,054	969	862
Parking/compliance violations	7,764	7,834	6,974	5,021	3,475	6,734	5,107	4,836	3,929	2,412
Traffic violations	3,650	3,851	2,848	2,315	2,069	2,052	2,045	1,985	1,661	1,533
911 calls police incidents (1)	28,535	27,245	30,945	29,712	38,360	41,981	39,748	39,458	31,988	N/A
911 calls fire incidents (1)	6,590	7,253	8,850	8,383	8,641	7,760	8,543	8,587	7,771	N/A
Fire										
Fire/Emergency responses	1,904	2,225	1,858	1,791	2,601	2,027	2,484	2,842	2,747	2,638
EMA (1)										
Emergency management call-outs, mutual aid	47	27	21	8	13	8	10	8	22	N/A
Emergency management events, meetings, training, traffic	485	552	586	643	665	641	564	628	460	N/A
Music theatre traffic control	13	26	23	24	25	23	28	33	-	N/A
PUBLIC WORKS										
Streets										
Street resurfacing (miles of streets)	13.9	9.6	9.5	10.7	10.2	12.6	8.9	9.7	11.2	6.7
Crack sealing (miles)	13.7	12.0	11.0	9.3	9.2	9.2	11.4	8.3	12.3	-
Water										
Water main breaks	67	83	78	43	26	43	57	39	41	56

(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	2021			2012		
		Usage (gallons) (000's)	Rank	Amount Billed	Usage (gallons) (000's)	Rank	Amount Billed
Edgewater Walk Apartments	Residential	19,158	1	\$ 197,955	22,810	2	\$ 158,594
Orlan Creek Apartments	Residential	11,717	2	119,717	10,810	4	73,976
Edenbridge Apartments	Residential	10,468	3	111,288	9,423	6	65,404
Cambridge Park Condominium Association	Residential	9,030	4	94,662	9,701	5	65,156
Delta Sonic	Car Wash	8,761	5	88,891	11,350	3	77,196
Edgewater Walk Lakebluff Condominiums	Residential	7,710	6	78,483			
KVH Industries	Commercial	7,021	7	70,447	7,851	7	51,317
Westberry Village Condominiums	Residential	5,509	8	55,871			
Cherry Hill Farms Association	Residential	5,181	9	52,570	6,178	10	38,990
Whispering Cove Condominium Association	Residential	4,245	10	47,183			
Panduit	Commercial	-		-	6,214	8	40,829
W A Howe Development	Health Facility	-		-	28,408	1	150,335
Andrew High School (Dist 230)	High School	-		-	6,200	9	41,391
Total Revenues - Top Ten Consumers				\$ 917,067	\$ 763,188		
Total System Operating Revenue				\$ 26,001,823	\$ 17,153,816		
Percent of Total System Operating Revenue				3.53%	4.45%		

Data Source

Village Records

VILLAGE OF TINLEY PARK, ILLINOIS

WATERWORKS AND SEWERAGE FUND SYSTEM STATISTICS

Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
WATER STATISTICS										
Water meters (1)	23,471	23,493	23,543	23,592	23,672	23,682	23,728	23,772	23,779	23,810
New connections (tap-ons)	57	51	34	37	35	30	37	35	39	29
Average daily consumption (thousand gallons) (2)	5,274	5,443	5,133	4,449	4,536	4,247	4,609	4,452	4,256	3,914
Peak daily consumption (thousand gallons) (2)	19,538	18,737	17,123	13,757	15,688	14,912	13,216	13,946	13,968	15,349
Total gallons purchased/gallons pumped master meter (million gallons) (3)	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	3,427.0
SERVICE LOCATIONS										
Sanitary sewer service only	13	15	15	15	15	13	12	12	18	18
Water and sanitary sewer	20,084	20,113	20,130	20,165	20,190	20,217	20,205	20,297	20,313	20,357
Water service outside	3,338	3,358	3,388	3,360	3,367	3,377	3,342	3,445	3,435	3,449
Totals	23,435	23,486	23,533	23,540	23,572	23,607	23,559	23,754	23,766	23,824

VILLAGE OF TINLEY PARK, ILLINOIS

WATERWORKS AND SEWERAGE FUND SYSTEM STATISTICS (Continued)

Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Water and Sewer Rates										
(per 1,000 gallons unless otherwise indicated)										
Water quarterly base charge (4)	\$ 27.28	\$ 29.19	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94
Water, first 20,000 gallons per quarter	4.19	4.76	5.58	6.10	6.10	6.11	6.18	6.28	6.39	6.47
Water > 20,000 gallons per quarter	6.13	6.83	7.78	8.30	8.30	8.31	8.38	8.48	8.59	8.67
Sanitary sewer base charge	\$ 6.00	\$ 6.56	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19
Sanitary sewer (6,000 gallon minimum through 2009)	0.95	1.04	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14
Quarterly minimum charges										
Water	\$ 27.28	\$ 29.19	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94
Sanitary sewer	6.00	6.56	7.19	7.19	7.19	7.19	7.19	7.19	7.19	7.19
Total minimum charges	\$ 33.28	\$ 35.75	\$ 38.13	\$ 38.13	\$ 38.13	\$ 38.13	\$ 38.13	\$ 38.13	\$ 38.13	\$ 38.13
Increase over Prior	7.8%	7.4%	6.7%	0.0%	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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
PUBLIC SAFETY										
Police Stations	1	1	1	1	1	1	1	1	1	1
Fire Stations	4	4	4	4	4	4	4	4	4	4
PUBLIC WORKS										
Streets*										
Streets (miles)	255	255	225	228	228	228	228	228	232	232
Streetlights	3,206	3,395	3,589	3,589	3,609	3,609	3,609	3,752	3,763	3,803
WATER										
Water mains (miles)	255	255	255	255	257	257	257	257	259	261
Fire hydrants**	3,651	3,750	3,839	3,920	3,920	3,920	3,920	3,941	3,953	3,934
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
WASTEWATER										
Sanitary sewers (miles)	202	207	207	220	223	223	223	223	224	224
Storm sewers (miles)	251	267	267	268	268	268	268	270	278	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.
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%
2020 (1)	30,187	27,531	2,656	8.80%	9.90%	9.50%	8.10%

(MSA) Metropolitan Statistical Area

(1) The COVID-19 pandemic had a significant impact on unemployment.

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 Calendar Years

Tax Levy Year	Commercial		Residential				Other Permits and		Total Estimated Property Value Added	
			Single-Family		Average Value	Multi-Family		Construction		
	Units	Value	Units	Value		Units	Value	Units	Value	
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
2020	87	39,001,715	7	2,276,392	325,199	12	1,740,000	1,681	18,203,646	61,221,753

Data Source

Village records

APPENDIX B

STAFFING TABLE

**Village of Tinley Park
Budgeted Positions
Fiscal Year 2023**

Summary

Mayor and Trustees
Village Clerk
Village Manager
Finance
Information Technology
Police
Fire
EMA
Public Works
Community Development
Marketing/Communications
Bus Services
Total
Organization Total*

FY 2022			FY 2023		
Elected	FT	PT	Elected	FT	PT
7	1	1	7	1	1
1	3	9	1	2	4
0	6	0	0	6	2
0	10	8	0	11	4
0	4	1	0	4	1
0	98	55	0	101	53
0	5	23	0	6	143
0	20	65	0	20	66
0	62	27	0	67	15
0	12	3	0	15	1
0	1	10	0	4	8
0	0	7	0	0	7
8	222	209	8	237	305
439			550		

*Major impact to organization totals is due to adjusting Fire Suppression to accurately reflect headcount at 120. Previously reflected at 15. No actual additional staff added.

Positions Added Fiscal Year 2023:

Full-time Management Analyst
Part-time Intern
Full-time Purchasing/Contract Administrator
Part-time Police Clerk Matrons (2)
Full-time Animal Control Officer
Full-time Maintenance Technicians (3)
Part-time Maintenance Workers (2)
Seasonal Maintenance Worker (2)
Full-time Custodian
Associate Planner (Midyear Request)
911 Dispatcher (Midyear Request)

Mayor & Trustees

Village President
Trustees
Executive Assistant to Mayor (position ended)
Executive Administrative Assistant
Senior Center Assistant
Total
Elected, Full & Part-Time Total

FY 2021			FY 2022			FY 2023		
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	0	0
0	0	0	0	0	0	0	1	0
0	0	1	0	0	1	0	0	1
7	1	1	7	1	1	7	1	1
9			9			9		

Village Clerk

Village Clerk
Deputy clerk
FOIA Coordinator (position ended)
Administrative Assistant
Clerical
Intern (position ended)
Commission Secretary
Total (Totals for FY21 & FY22 have been re-stated)
Elected, Full & Part-Time Total

FY 2021			FY 2022			FY 2023		
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	0	0
0	1	0	0	1	0	0	1	0
0	0	0	0	0	0	0	0	1
0	0	1	0	0	1	0	0	0
0	0	8	0	0	8	0	0	3
1	3	9	1	3	9	1	2	4
13			13			7		

Village of Tinley Park
Budgeted Positions
Fiscal Year 2023

Village Manager

Village Manager
Assistant Village Manager
Human Resource Director
HR Generalist
Executive Assistant
Management Analyst
HR Assistant
Intern
Deputy Director Human Resources (position ended)
Assistant to Village Manager (position ended)
Administrative Analyst (position ended)
Total
Full & Part-Time Total

FY 2021		FY 2022		FY 2023	
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	1	0
0	0	0	0	1	0
0	0	0	0	0	1
0	0	0	0	0	1
1	0	1	0	0	0
1	0	0	0	0	0
1	0	0	0	0	0
7	0	6	0	6	2
7		6		8	

Finance

Finance Director
Assistant Finance Director
Senior Accountant
Accountant II
Staff Accountant
Purchasing/Contract Administrator
Accounting Technician (position ended)
Clerk I (position ended)
Administrative Part Time (position ended)
Accountant Part-Time
Clerical Part Time
Senior Finance Clerk
Intern
Total
Full & Part-Time Total

FY 2021		FY 2022		FY 2023	
FT	PT	FT	PT	FT	PT
1	0	1	0	0	0
1	0	1	0	2	0
3	0	3	0	3	0
1	0	1	0	2	0
2	0	2	0	2	0
0	0	0	0	1	0
0	1	0	1	0	0
2	0	2	0	0	0
0	1	0	1	0	0
0	2	0	2	0	1
0	2	0	2	0	2
0	0	0	0	1	0
0	2	0	2	0	1
10	8	10	8	11	4
18		18		15	

Information Technology

IT Manager
Lead Computer Technician
Computer Technician
Application Support Analyst
Intern
Total
Full & Part-Time Total

FY 2021		FY 2022		FY 2023	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	1	0
2	0	2	0	1	0
0	0	0	0	1	0
0	1	0	1	0	1
4	1	4	1	4	1
5		5		5	

Village of Tinley Park
Budgeted Positions
Fiscal Year 2023

Police

	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Police Chief	1	0	1	0	1	0
Deputy Police Chief	1	0	1	0	2	0
Commander	3	0	3	0	2	0
Sergeant	10	0	10	0	10	0
Patrol Officer	72	12	69	12	71	12
Community Service Officer	3	3	3	3	3	2
Animal Control Officer	0	0	0	0	1	0
Crossing Guard	0	33	0	33	0	33
Secretary (position ended)	1	0	1	0	0	0
Records Supervisor	1	0	1	0	1	0
Assistant Records Supervisor	1	0	0	0	0	0
Midnight Records Clerk	1	0	1	0	1	0
Clerk Matron	7	6	8	6	4	6
Police Clerk Matron	0	0	0	0	4	0
Clerical (position ended)	0	1	0	1	0	0
Administrative Assistant	0	0	0	0	1	0
Total	101	55	98	55	101	53
Full & Part-Time Total	156		153		154	

Fire

	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Fire Services Administrator	1	0	1	0	1	0
Deputy Fire Services Administrator	0	0	0	0	1	0
Assistant Fire Chief	0	0	0	0	0	4
Deputy Fire Chief (position ended)	1	1	1	1	0	0
Shift Commander (position ended)	0	1	0	1	0	0
Captain	0	4	0	4	0	4
Lieutenant	0	0	0	0	0	24
Engineers	0	4	0	4	0	28
Firefighters	0	6	0	5	0	72
Office Coordinator (position ended)	1	0	1	0	0	0
Administrative Part-time Clerk	1	0	1	0	0	2
Fire Inspector I	1	0	1	0	0	5
Public Education Officer	0	1	0	1	0	1
Administrative Assistant	0	2	0	2	1	0
Executive Assistant	0	0	0	0	1	0
Clerical (position ended)	0	1	0	1	0	0
Fire Inspector	0	2	0	2	1	2
Fire Marshal	0	1	0	1	1	0
Fire Alarm Service Officer	0	1	0	1	0	1
Total (Totals for FY21 & FY22 have been re-stated)	5	24	5	23	6	143
Full & Part-Time Total	29		28		149	

Village of Tinley Park
Budgeted Positions
Fiscal Year 2023

Emergency Management Agency/Telecommunications

	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Emergency Management & 911 Communication Director	0	0	0	0	1	0
Supervisor - Telecommunications (position ended)	1	0	1	0	0	0
Quality & Training Coordinator	1	0	1	0	1	0
Emergency Planner	1	0	1	0	0	0
Lead Telecommunicator	3	0	3	0	3	0
Telecommunicator	13	4	13	4	10	0
911 Dispatcher	0	0	0	0	4	0
Administrative Assistant	1	0	1	0	1	0
EMA Officer	0	0	0	0	0	5
EMA Member	0	33	0	33	0	58
Auxiliary Officer (position ended)	0	25	0	25	0	0
CCTV Operator	0	3	0	3	0	3
Total	20	65	20	65	20	66
Full & Part-Time Total	85		85		86	

Public Works

	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Director - Public Works	1	0	1	0	1	0
Assistant Director - Public Works	1	0	1	0	1	0
Street Superintendent	1	0	1	0	1	0
Facility/Fleet Superintendent	1	0	1	0	1	0
Water Superintendent	1	0	1	0	1	0
Foreman	4	0	4	0	4	0
Village Engineer	1	0	1	0	1	0
Engineering Project Manager	0	0	1	0	1	0
Head Mechanic	1	0	1	0	1	0
Mechanic	3	0	3	0	3	0
Maintenance Man	3	0	2	0	1	0
Maintenance Worker	30	0	29	0	27	0
Maintenance Technician	6	0	6	0	13	0
Part-time Maintenance	0	0	0	0	0	7
Inventory Technician (position ended)	1	0	1	0	0	0
Senior Custodian	1	0	1	0	1	0
Custodian	0	6	0	6	1	3
Office Coordinator	1	0	1	0	1	0
Administrative Assistant	1	0	1	0	2	0
Work Order Technician	1	1	1	1	1	1
Utility Billing Technician	1	0	1	0	1	0
Senior Public Works Clerk	0	0	1	0	1	0
Public Works Service Representative	0	0	0	0	3	0
Clerk I (position ended)	4	0	3	0	0	0
Clerical	0	4	0	2	0	1
SCADA Engineer	0	1	0	1	0	1
Seasonal II (position ended)	0	5	0	5	0	0
Seasonal Maintenance Worker	0	12	0	12	0	2
Total	63	29	62	27	67	15
Full & Part-Time Total	92		89		82	

Village of Tinley Park
Budgeted Positions
Fiscal Year 2023

Community Development

Community Development Director
Health & Consumer Protect Ofc.
Building Official
Inspector - Building
Inspector - Electrical (position ended)
Inspector - Plumbing (position ended)
Code Enforcement Officer
Office Coordinator (position ended)
Clerk I (position ended)
Building Permit Technician
Planning Manager
Senior Planner
Zoning Administrator
Clerical (position ended)
Associate Planner
Business Development Manager (position ended)
Business Retention & Marketing Specialist
Management Analyst
Total
Full & Part-Time Total

FY 2021		FY 2022		FY 2023	
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	1	0	1	0
1	0	0	0	0	0
1	0	0	0	0	0
2	0	2	0	2	0
1	0	0	0	0	0
1	0	0	1	0	0
2	0	3	0	4	0
1	0	1	0	1	0
1	0	1	0	0	0
0	1	0	1	0	1
0	1	0	1	0	0
0	0	0	0	2	0
1	0	1	0	0	0
0	0	0	0	1	0
0	0	0	0	1	0
14	2	12	3	15	1
16		15		16	

Marketing/Communications

Marketing Director
Special Events Coordinator
Special Events Coordinator - Plaza (position ended)
Public Information Coordinator
Marketing Assistant
Community Engagement Coordinator
Administrative Assistant
Intern - Marketing
Videographer
Marketing Program Coordinator
Total
Full & Part-Time Total

FY 2021		FY 2022		FY 2023	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
0	1	0	1	1	0
0	2	0	0	0	0
0	1	0	1	1	0
0	1	0	1	0	1
0	1	0	1	1	0
0	1	0	1	0	1
0	1	0	1	0	1
0	4	0	4	0	3
0	0	0	0	0	2
1	12	1	10	4	8
13		11		12	

Bus Services

Bus Dispatcher
Bus Driver
Total
Full & Part-Time Total

FY 2021		FY 2022		FY 2023	
FT	PT	FT	PT	FT	PT
0	3	0	3	0	3
0	4	0	4	0	4
0	7	0	7	0	7
7		7		7	

Note:

APPENDIX C

REVENUE FORECAST

Village of Tinley Park, Illinois

Financial Forecast

FY 2023 – FY 2028

Village of Tinley Park, Illinois

A Financial Assessment of Revenues and Expenditures

OVERVIEW AND SUMMARY

The purpose in preparing the Five-Year Operating Forecast is to help the Village of Tinley Park make informed, operational decisions by better anticipating its future revenues and expenditures. Based on the forecasting, the Village is better able to plan strategies for providing its services and anticipate needs to adjust revenues or expenditures as may be necessary and appropriate.

The primary objectives of the forecast are to provide the Village Board and related stakeholders with a financial assessment and identify significant issues that may need to be addressed in Village operations or the budget development process. The forecast measures operating revenues against operating expenditures without considering the utilization of existing fund balance(s) to support expenditures. The forecast aids in evaluating the future growth and sustainability of revenues to support expenditures, assess the Village's ability to maintain current service levels, and ensure proper funding of infrastructure and capital reserves. The forecast provides for assessment of the capacity to fund operations and capital projects while maintaining unassigned fund balance reserves to meet or exceed the minimum balance targets as stated in the Village's fiscal policies.

It is important to stress that this is a forecast and not a budget. It does not directly dictate expenditure decisions; rather it assists the Village leadership to prioritize and allocate resources more appropriately. Additionally, the forecast aids in setting the stage for both the current and future budget processes.

Ideally, service delivery should be planned to strategically achieve desired Village goals within the financial constraints that exist and allow leadership to anticipate and address changes. This process should also allow for appropriate transitions if and when necessary. The forecast provides a glimpse of the Village's anticipated fiscal health over the next five years based on a variety of assumptions. The forecast is a planning tool and should be considered fluid in its design. As new data or trends emerge, the forecast can be adjusted. The forecasts are expected to be updated, at a minimum, on an annual basis.

FORECAST METHODOLOGIES AND ASSUMPTIONS

REVENUES

The Village maintains many individual governmental funds that serve a variety of both general and specific purposes. Some funds and their related revenues are bound by statutory requirements, or intergovernmental agreements. Others have been established and earmarked by the Village Board for specific purposes and uses. The General Fund is the main operating fund and the core public services provided by the Village are found here, including Public Safety (Police & Fire), Public Works (streets, stormwater, and municipal buildings), Community Development (building, planning, zoning, code enforcement, and economic development), as well as other administrative operations that also support core services. Major tax revenues such as property, sales, income, and telecommunications are accounted for within the General Fund.

Revenues are estimated based on anticipated growth and does not consider increases beyond what has been currently established. Revenues from new fees are not considered, unless the fee has been already approved. Following conservative practices, the impact of new development is only considered where such development is known and can be reasonably projected.

EXPENDITURES

Expenditures assumed in the forecast are based on the current service levels. No additional staffing has factored into the estimates other than what has been authorized. Expenditures for the prior fiscal year (FY 2021) aid in establishing a baseline for analysis blended with year-end estimates for the current fiscal year (FY 2022). The General Fund is the primary focus of the forecast as it houses most of the Village's service departments and activities. The General Fund represents 37% of the total Village Budget (excluding the Tinley Park Public Library) for the current fiscal year included in this document. The next largest portion of the overall budget are the collective Capital Project Funds at 30%. Funding the capital expenditures is heavily dependent on the General Fund budgetary performance from year to year. Enterprise Funds represent 20% of the total Village budget in FY 2023. These three components account for 87% of all approved budgeted Village expenditures.

In the absence of any approved or planned service level modifications, the forecast assumes the continuation of current service levels and the associated costs projected over the five-year forecast.

ECONOMIC OUTLOOK

In the development of this 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 impacts on the regional and national economies (macro) to the local Tinley Park economy (micro), which is a critical step in the forecasting process.

Various economic impacts (national, state, regional, and local) weigh influence on the Village's operations and must be factored in forecasting. Some of the economic indicators the Village considers in its financial analysis include inflation, stock market movements, employment, housing statistics, vehicle sales, interest rates, and manufacturing activity.

The FY 2021 and FY 2022 budget processes were abnormally strained due to the COVID-19 pandemic and "The Shutdown" that accompanied during calendar 2020. For the Village of Tinley Park, the national recognition of the pandemic and the beginning of "The Shutdown" unfolded toward the end of the approval process for the fiscal year 2021 budget.

The FY 2021 budget which had been developed over the better part of the previous six months, had not contemplated the COVID-19 pandemic, nor the state and national reactions. While there were Board members that had suggested that the budget be "recast" or redrafted, the considerable uncertainties that existed made taking such drastic and time-consuming measures inadvisable. Instead, the Board chose to follow the Finance Department and Manager recommendation and approve the FY 2021 budget as it had been prepared. This allowed the Village to have a spending guide document adopted prior to the start of the fiscal year in keeping with state statutes and local fiscal policies.

Immediately following the adoption of the budget, the Village Board directed staff to develop a "Revised Spending Plan" that would take into consideration the anticipated pandemic impacts and provide a new guide for operations and spending for the fiscal year. The Finance Department alerted the Board and staff to brace for severe impacts to operating revenues, which in turn could impact expenditures. With the Finance Department's assistance and guidance, Departments were required to immediately cease all discretionary spending. This direction was intended to preserve cash flow so that it could be prioritized and focused in support of the Village's core services. The culmination of the process led to the reduction of expenditures incurred in FY 2021 due to the anticipated and realized losses in revenues. It also forced the Village to take a harder look at both revenues and expenditures due to the pandemic's ongoing and long-lasting effects to consumer and business spending habits, supply chain disruptions, and other domestic and international impacts to all economic sectors.

NATIONAL ECONOMIC INDICATORS

Inflation

The Consumer Price Index (CPI) is considered a primary indicator of inflation. The CPI measures the average price change for a variety of consumer goods and services at monthly intervals. The Bureau of Labor Statistics groups each expenditure item included in the computation of CPI into more than 200 categories further compiled into eight major groups. The Consumer Price Index is used as the primary inflationary factor for specific non-personnel services in the Village forecasts.

As inflation increases the cost of goods, the Village can expect an increase in retail sales tax revenue. Likewise, as prices rise, typically business income tax receipts will follow suit. Conversely, the Village will have to pay more for the goods and services it requires.

Stock Market Returns

A significant percentage of Village pension funds are invested in mutual funds and/or individual stocks. The performance of the pension's investments in the stock market can have a significant impact on the actuarially determined property tax levies required for pension funding. For the actuarial calculations, it is typically assumed the pension funds will earn 7% annually through investment returns. Realizing investment returns greater than this benchmark will tend to reduce the actuarial contributions required, whereas results below the benchmark will cause the required contributions to increase. However, because the stock market tends to react to news and events quickly and unexpectedly, it does not provide the best indication of the general economy.

Employment/Unemployment

Employment is generally considered a significant measure of the economy as measured by the rate of unemployment. Retail and vehicle sales tend to have inverse relationships with unemployment rates. Chronic unemployment can spill over into the residential real estate market resulting in a surplus of property. The nation, state, and region experienced a significant uptick in unemployment during the pandemic. However, following "The Shutdown," by December 2021 unemployment rates have returned to more normal levels.

Housing

Housing statistics provide a sense of the overall demand for housing, which can be indicative of local housing activity. Housing stock, the median of days a home is on the market, and housing starts (new construction) are key housing economic indicators. Data maintained by local realtor groups can be useful in projecting the future of the housing market. Housing stock and sales tend to move inversely compared to unemployment. The Chicagoland suburbs have generally seen a boom in housing sales as there appears to be a migration from the city to the suburbs. 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 due to supply chain disruptions associated with the COVID-19 pandemic and increased costs because of both scarce supply and increased demand. Low interest rates have helped to promote growth in new home construction and remodeling. Due to the limited amount of undeveloped residentially zoned real estate remaining in Tinley Park, new construction statistics will become of lesser importance and impact over time relative to forecasting.

Vehicle Sales

Vehicle sales transactions generate a significant amount of sales tax in a single transaction. The Village of Tinley Park has eight new vehicle dealerships representing 15 automobile brands, and several used car dealerships. Sales and use tax revenues tend to move significantly with vehicle sales, which are affected by both employment and interest rates. The automotive industry has been affected by a variety of supply chain issues since the pandemic as well as assembly line disruptions. Until a greater supply of microchips can be procured the industry's new vehicle production will be limited. These issues have also increased sales in the used car market. The longer lasting impact of the limited availability of new vehicles may be that consumers will keep vehicles longer, and thus reducing sales overall over time.

Beginning in calendar 2020, the State of Illinois capped the value of a vehicle trade-in that could be deducted in a sale at \$10,000. This change has generally increased the sales taxes generated from new vehicle sale transactions.

Interest Rates

Interest rates encompass a family of economic indicators including Federal Funds, Discount, Prime, Mortgage, Credit Card, Bank money and CD rates.

Interest rates can have multiple impacts on the Village. The Village's investment income is directly affected since rates drive interest income. The availability and cost of capital affects both business expansion and retail purchases. As credit is extended and/or rates are lowered, purchases tend to increase, thereby increasing development plans and retail sales and, by extension, sales tax, and other business revenues. The current interest rates offered by financial institutions for money accounts and certificates of deposit are at the lowest levels seen in over a century. In December 2020, mortgage rates registered the lowest level since tracking began in 1971.

Manufacturing Activity

The Institute of Supply Management (ISM) Index is a significant indicator in revenue analysis and forecasting of 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 several ways. 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 both domestically and globally. The pandemic forced businesses to operate differently or close all together. Another significant impact has been the ability to obtain raw materials or parts needed in the manufacturing processes. 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 should continue to lead to increasing employment needs and supply in the market. As the Village of Tinley Park has a number of light industrial and manufacturing businesses, this indicator can have relevance.

REGIONAL AND LOCAL ECONOMIC INDICATORS

Although national economic indicators do have trickle-down impact on the Village operations and budget, there are regional and local economic factors that tend to have a more direct influence over revenues and expenditures.

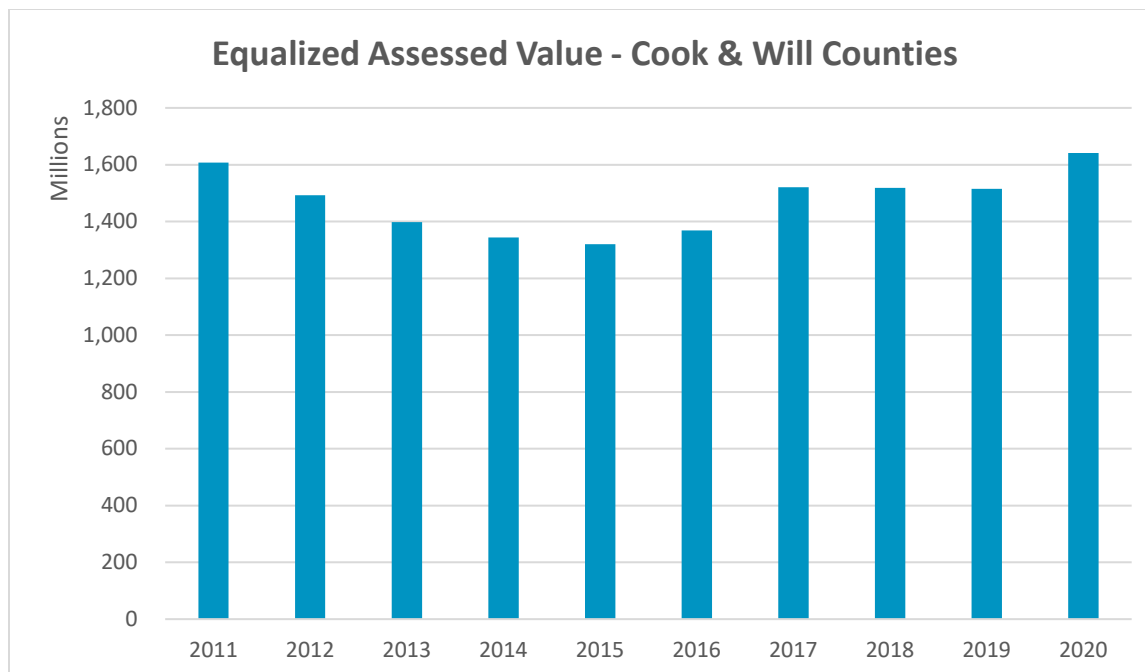
Equalized Assessed Valuation (EAV)

Equalized Assessed Value which is the value of real estate as used for the computation of property taxes is a common measure for governmental entities. However, as an economic measure, it generally trails behind other real estate based economic indicators.

The Equalized Assessed Value for taxable property within Tinley Park continues to generally reflect growth since the Great Recession (2007-2009) created a period of significant market correction for real estate in general. For the first time in 60 years of historical EAV data, the Village experienced a consecutive five-year decline in EAV between tax years 2011 and 2015 as a direct result of the Great Recession.

In the past year, the local real estate markets have been strong with nearly three-quarter of the houses listed being sold, and with an average of less than 60 days on the market.

Cook County, which constitutes the majority of the Village's tax base, property values increased by over 10% for tax year 2020. However, due to the County's triennial reassessment cycle, a portion of this increase arguably reflects collective growth in property values over the three years of reassessment cycle rather than a single year reflection of new construction growth. For the most recent 2020 tax year, Will County property values have increased by nearly 3%. A chart of the ten-year history of the Village's Total Equalized Assessed Value follows.



State of Illinois Legislation

As the State of Illinois continues to struggle with its own finances, Village Finance Department staff and its consultants continue to monitor legislative discussions that could have a direct financial impact on Village revenues. For example, the State's fiscal year 2023 budget includes a temporary sales tax holiday on school supplies. However, because of the limited term of the sales tax holiday, combined with the limits on qualifying items, this is not expected to result in a negative impact at the local level. The State's budget also includes a year-long suspension of sales taxes on groceries that, by itself, could have had an adverse impact the Village's sales tax revenue. However, the State's budget has also provided funds to "make whole" the municipalities and other governments affected by this sales tax "holiday." A temporary suspension of a scheduled Motor Fuel Tax inflationary increase is also part of the approved State budget but is not expected to have an impact on the Village's local share.

There have been recurring budgetary discussions over several years at the State level that would impact the Local Government Distributive Fund (LGDF) share of the State's income tax revenues. Municipalities received 10% of the income tax receipts through 2011 but was reduced to 6.06% in conjunction with an increase in the tax rates. The State's FY 2023 budget reflects a modest increase in the LGDF sharing at 6.16%.

Pension Costs

Village employees are covered by at least one of three pension systems – Social Security, Illinois Municipal Retirement Fund and Police. While employees are required to make a token contribution to these pension systems through payroll deductions, the bulk of the local costs

are born by the Village as the employer. Nearly 28% of the Village's annual property tax levy is to provide for the required employer contributions to the three pension systems. When pension costs increase, it places additional pressure on the tax levy and could impact the Village's ability to utilize property taxes to support core services. Bond rating agencies continue to cite pension obligations as burden that hinders the Village's current credit rating from being increased. Despite negative pressures, strong management of its financial resources has allowed the Village to maintain the AA+ rating with Standard & Poor's (S&P) since 2008. The rating is reflective of the Village's conservative financial management, strong reserve balances, and the low level of debt outstanding funded through the tax levy comparable to other, similarly sized, communities.

Health Care Costs

After salaries and wages, health care costs are one of the largest and impactful expenditures associated with personnel. The Village continually reviews the structure of the plan with an objective toward limiting cost increases while not significantly changing benefits. Periodic changes have helped to reduce exposure and annual costs of provided health coverage. Insurance costs are expected to rise greater than historical trends over the next few fiscal cycles because of the COVID-19 pandemic.

Commercial/Retail Development

The Village continues to focus efforts toward promoting economic development opportunities along on our main commercial corridors of 159th Street, Harlem Avenue, LaGrange Road, Interstate 80 (I-80, aka The Moline Expressway), and in its historic downtown core along Oak Park Avenue. These are critical corridors to the Village's economy and tax base as well as providing job opportunities. The Village's newest Tax Increment Financing (TIF) District along 159th Street and Harlem Avenue is expected to be critical in spurring new life into the commercial corridor which had seen increasing retail vacancies in recent years.

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 nearly \$325 million in capital assets, excluding depreciation, across all local activities (excluding the Tinley Park Public Library). Increases in construction costs impact the infrastructure improvements that the Village needs to undertake.

GENERAL FUND

REVENUE

Approximately 90% of General Fund revenue is generated from three primary tax sources: Property, Sales, and Income.

Many of the Village's revenue sources are considered economically "elastic" where those sources tend to fluctuate with changes in supply or demand. Ideally, a balance between elastic and inelastic revenues is desired as a hedge against economic volatility.

A substantial portion of General Fund revenues tend to fall in the elastic/economically sensitive category which includes most taxes (Sales, Use, Income, Telecommunications, Amusement, and Video Gaming); building permits; licensing, fees, and fines; and investment income.

Property tax is the prime representation of a non-elastic source of revenue, as the amount is established annually by the Village, and due to the property tax structure established by State Statutes for the levy, extension, and collection of property taxes, receipts tend to be stable and reasonably predictable and not typically susceptible to abrupt changes in the economy.

The Village continues to seek revenue streams that are not reliant on sharing from the State of Illinois and reduce its dependence on property taxes. History has shown that what the State has provided to municipalities can just as easily be taken away (e.g., Local Government Distributive Fund share of income taxes) with little warning or opportunity for input.

A table containing a five-year projection of General Fund revenues follows. This is not intended to represent future budgetary expectations or recommendations, but rather an estimation of such revenues expected to be available to support future operating expenses. Following the forecast table, key revenues are discussed in greater detail including other factors considered in developing the projected amounts.

General Fund – Fiscal Year Revenue Forecast (in thousands)									
Revenue Source	Budget	Estimate	Projected						
	2022	2022	2023	2024	2025	2026	2027	2028	X
Taxes									
Property	18,240	18,390	19,290	19,676	20,070	20,471	20,880	21,298	2.0
Police Pension	4,420	4,215	3,750	4,000	4,250	4,500	4,750	5,000	5.0
Road & Bridge	592	565	580	580	580	580	580	580	0.0
Sales	21,240	28,105	28,542	28,970	28,405	29,846	30,294	30,748	0.4
Income	5,819	7,757	7,533	7,609	7,685	7,762	7,840	7,918	1.0
Gaming	605	884	1,099	1,116	1,133	1,150	1,167	1,185	1.5
Amusement	0	667	1,200	1,200	1,200	1,200	1,200	1,200	0.0
Telecom	192	175	174	172	170	168	166	164	-1.0
Licensing	570	895	894	907	921	935	949	963	1.5
Fees & Fines									
Franchise	1,028	1,023	1,023	1,013	1,003	993	983	973	-1.0
Other	422	492	382	387	393	399	405	411	1.5
Permits	400	553	445	445	445	445	445	445	0.0
Other Revenues	602	5,054	4,241	1,144	1,161	1,178	1,195	1,212	1.5
Interest	253	130	112	113	115	117	119	121	1.5
Transfers In	600	900	888	897	906	915	924	933	1.0
Total	54,983	69,805	70,153	68,229	68,437	70,659	71,897	73,151	

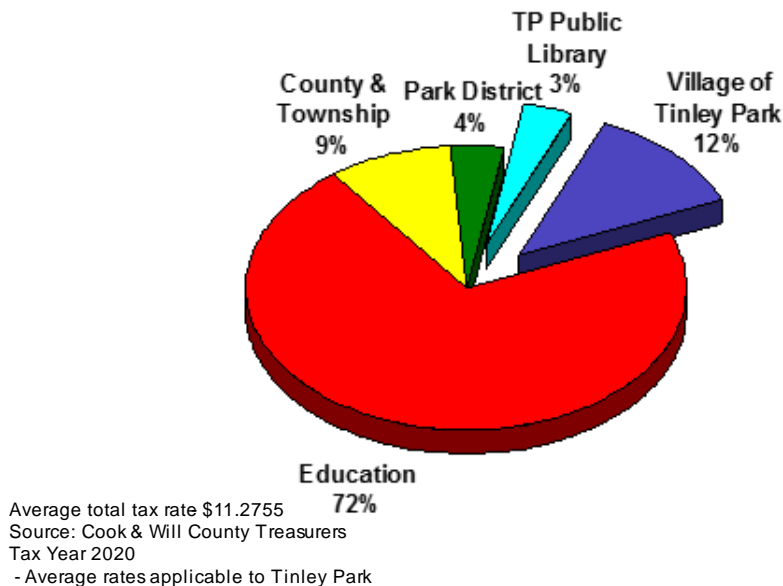
X = percentage multiplier applied to the projected years of the forecast (e.g., 2.0 = 2% increase over prior year)

PROPERTY TAXES

Although stable and predictable, the Village seeks to reduce its reliance on property taxes to support its operations. The Village recognizes that property taxes tend to be the most visible, and most often cited burden by taxpayers. Although the Village represents one of the smaller portions of the typical property tax bill, historically a municipality will tend to receive the bulk of taxpayer complaints about property taxes. This is largely because a municipal government tends to be more visible and accessible than the other governments included on the tax bill. On average, the Village of Tinley Park (excluding the Tinley Park Public Library) represents 12% of the total tax bill, while education (elementary and high school, and community colleges) collectively constitutes a 72% majority. Most of the other governmental entities that rely on property taxes to support their services do not have access to the diverse alternative revenue sources that the Village, as a Home-Rule Unit under the Illinois Constitution, has available to utilize.

Village of Tinley Park, Illinois

Real Estate Tax Distribution - Village Average (Where Property Tax Dollars Go)



There are several components that comprise the overall annual property tax levy for the Village of Tinley Park. The primary components are the General Corporate levy and the levies for public safety services (police and fire). These levy items help fund Village services to residents and businesses in Tinley Park. There are several levy items related to providing pension benefits to the Village employees including to cover the employer costs for Social Security, Police Pension, and the Illinois Municipal Retirement Fund (IMRF). The amounts levied for the Police Pension and IMRF are rooted on calculations provided by independent actuaries to provide appropriate funding to support these defined benefit pension plans. 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. The unfunded actuarial liability grows when the key actuarial assumptions are not met (primarily investment income, but also unexpected disabilities or retirements) or when legislative changes are approved that enhance benefits (Such changes are done by the State's General Assembly, and not controlled by the Village of Tinley Park). Other items that comprise the overall levy include amounts to cover audit costs, liability insurance, and to provide for debt service on Village issued bonds.

The Village determines the amount of its levy each year based on its anticipated needs but is governed by a self-imposed tax cap formula that has been in use since about 1980 that limits the amount the levy may increase from year to year. Following the Village's tax cap formula, growth of the overall tax levy is restricted and the funds available to support the General Fund based activities (general administration, public safety, public works, etc.) can also be restricted

based on the needs to support pension and debt requirements (e.g., if pension levy requirements increase, other parts of the levy may need to be reduced to compensate).

The Debt Service levy covers the principal and interest payment on outstanding general obligation bonds issued by the Village. When general obligation bonds are issued, the County Clerks are provided a schedule of amounts to automatically levy so that sufficient funds will be available when the bond and interest payments are due. The Village has followed a conservative approach when considering bonded debt for funding capital or infrastructure needs. The Village has sought to identify revenue streams that could support the required annual payment schedules to reduce or eliminate the need for the associated scheduled property tax levy amounts. Under a debt management practice put in place in 1982, the Village has minimized its property tax levies for debt service by identifying alternate funding sources to pay the bonds and interest instead of property taxes. This fiscal policy has stabilized the Village's property tax levy requirement for debt service and through the annual abatements, limiting the amount to no greater than \$350,000 annually for four decades. This practice has saved taxpayers over \$87 million in property taxes over this period.

Under State Statutes, the Village also receives a share of the amounts levied by local Township governments for roadway maintenance (Road and Bridge). The Village has no control over the amounts levied or received, and the receipts represent only a small portion of the total property taxes received by the municipality. Because these amounts are outside of the Village's control, and their relatively small amounts, the forecast period does not consider any growth in this revenue source.

Because the Village has established fiscal policies limiting its local property tax levy, the forecast considers only a 2% annual increase in the general property taxes (all Village tax levy items except for police pension) over the next five years. Due to increased police staffing and replacements for retirements, and uncertainty of its future investment returns, which will impact the actuarial funding requirements the police pension levy reflects a slightly higher 5% annual increase.

SALES TAXES

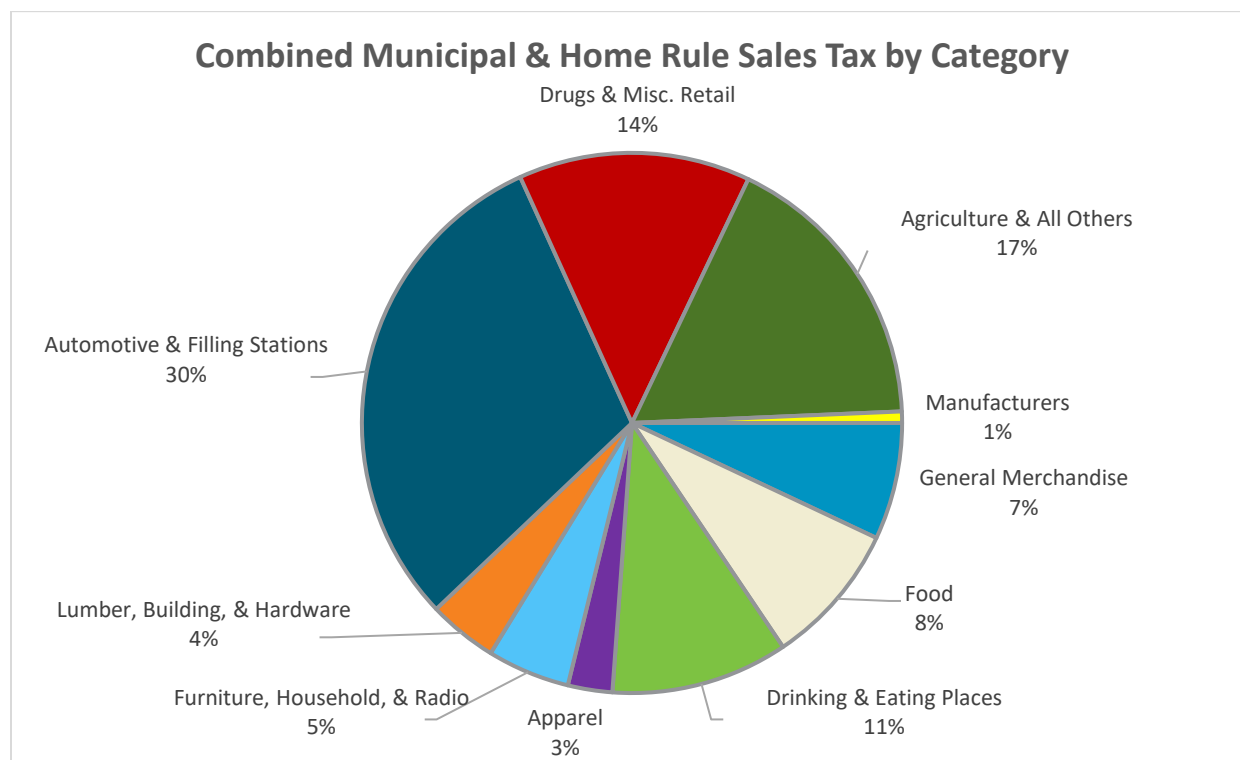
Of the Illinois Retailers Occupation and Use Tax (commonly referred to as Sales Tax), imposed on local purchases, the Village is entitled to receive the amounts generated by the defined "municipal" tax which is 1% of the total rate. Additionally, in 2014, the Village imposed a Home Rule Sales Tax at a rate of 0.75% that applies to most purchases (primarily excluding titled goods such as automobiles, groceries, and certain medical items). As a locally imposed tax, the State charges an administrative fee for collecting the Home Rule Sales Tax on our behalf.

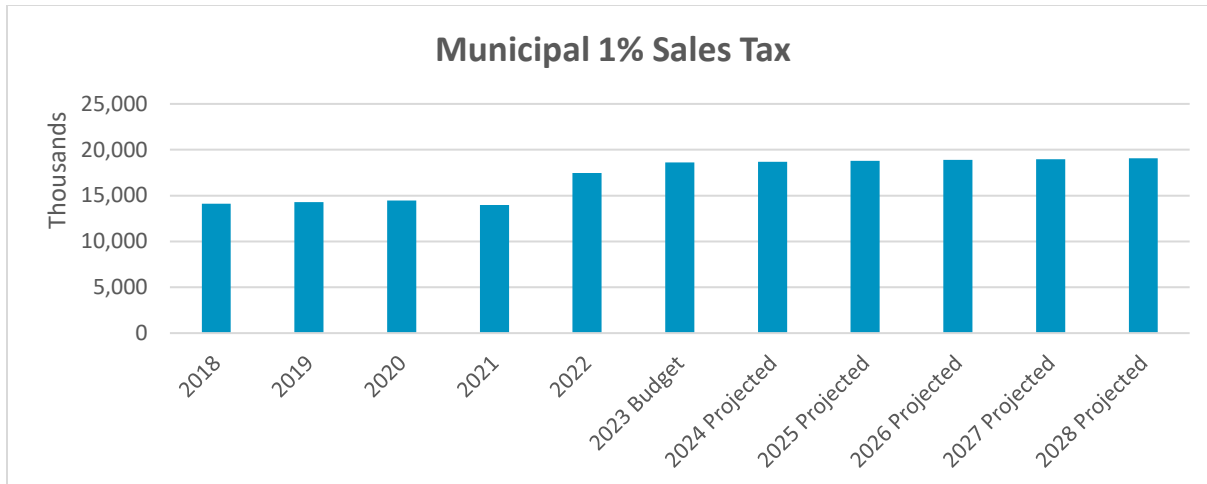
The Village's sales tax base includes several automobile dealerships that produce significant Municipal (1%) sales taxes from each vehicle sold. The "Automotive and Filling Station" portion

of the Village's sales tax revenue represents the largest single category at 30% (see chart that follows). The Village's retail tax base is otherwise diverse and there is no one sector that is predominant and thus helps to minimize exposure to economic fluctuations. The projected years of the sales tax forecasts that follow assume that the Village's retail mix will remain relatively consistent and does not factor any new retail development during the five-year forecast period that is not currently known.

The State's fiscal year 2023 budget was approved after the Village's FY 2023 budget was adopted and included a provision for a year-long sales tax "holiday" on groceries but excluding pharmaceuticals. The State will reimburse the impact of the sales tax holiday to the affected local governments through a new Grocery Tax Replacement Fund, and thus will not have a negative impact on our sales tax revenues.

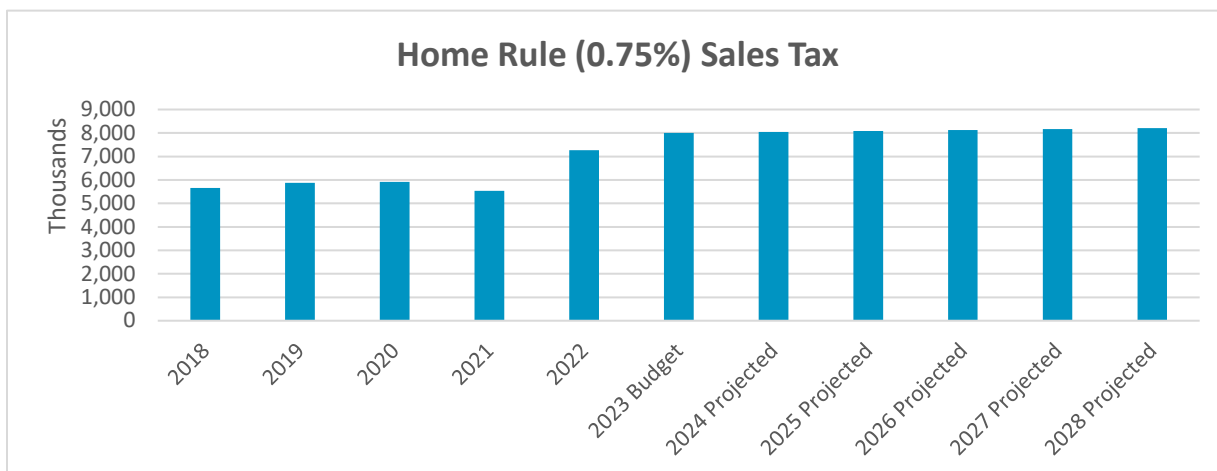
The following pie chart reflects the distribution of the Village's sales tax revenues over the ten primary Standard Industrial Classifications (SIC) as tracked by the Illinois Department of Revenue for calendar year 2021.





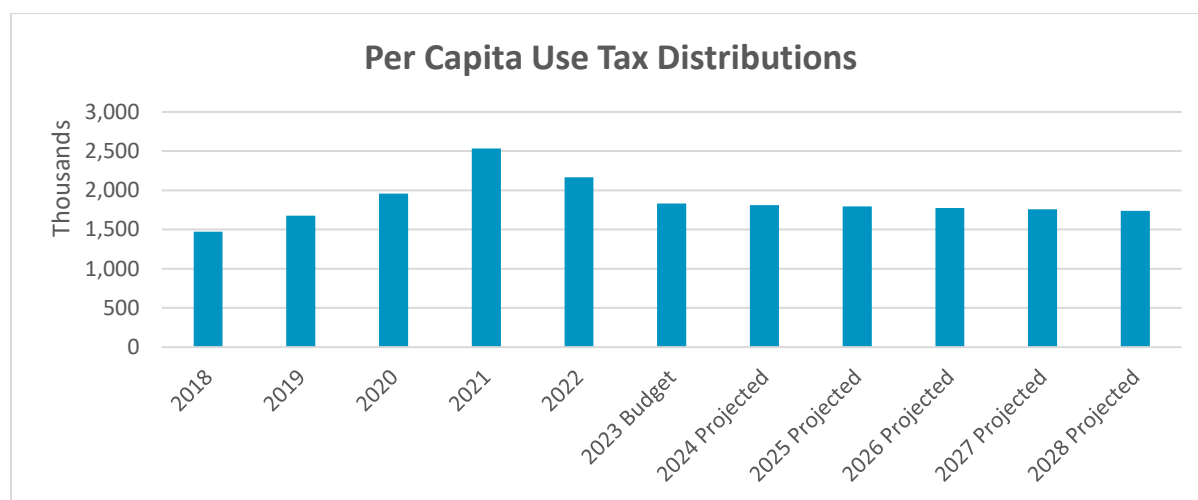
The chart above reflects a five-year history of the Municipal (1%) Sales Tax receipts by fiscal year (cash basis), as well as a five-year projection. The dip in sales taxes during fiscal year 2021 is attributable to “The Shutdown” implemented to combat the COVID-19 pandemic.

Due to the legislative changes created by the “Leveling the Playing Field for Illinois Retail Act” that primarily impacted online and out of state retail transactions with Illinois residents and businesses, beginning in calendar 2021, many out of state and online retailers have been required to collect the local sales tax applicable to the delivery point of a purchase. This change has had a significant impact on the Village’s sales tax revenues. The Village’s Municipal (1%) revenues increased significantly in fiscal year 2022 because of this change. The cash-based receipts during the fiscal year increased 32% over the preceding year. The number of entities reporting sales taxes for Tinley Park increased nearly threefold between calendar 2020 and 2021.



The chart on the previous page reflects a five-year history of the Village’s Home Rule (0.75%) Sales Tax receipts by fiscal year (cash basis), as well as a five-year projection. As noted earlier, the dip in sales taxes during fiscal year 2021 is attributable to “The Shutdown” implemented to combat the COVID-19 pandemic.

The State of Illinois also shares a portion of Use Taxes collected on out of state sales on a per capita basis with municipalities in the State. Under the aforementioned “Leveling the Playing Field for Illinois Retail Act” most out of state and online retailers were required to collect the State’s Use Tax (6.25%) beginning with calendar 2020. As noted earlier, many of these out of state and online retailers were required to migrate to collecting location-based sales taxes beginning with calendar 2021 generally based on the sales tax rate applicable to the delivery point of the transaction. These legislative changes resulted in a significant increase in the per capita Use Tax receipts during fiscal year 2021, and a reversal in fiscal year 2022. It is anticipated that more out of state and online retailers will be required to collect the destination-based sales tax rates in the future, and as a result, the forecast presumes that the local share of the State’s Use Tax will continue to decline at a modest rate.

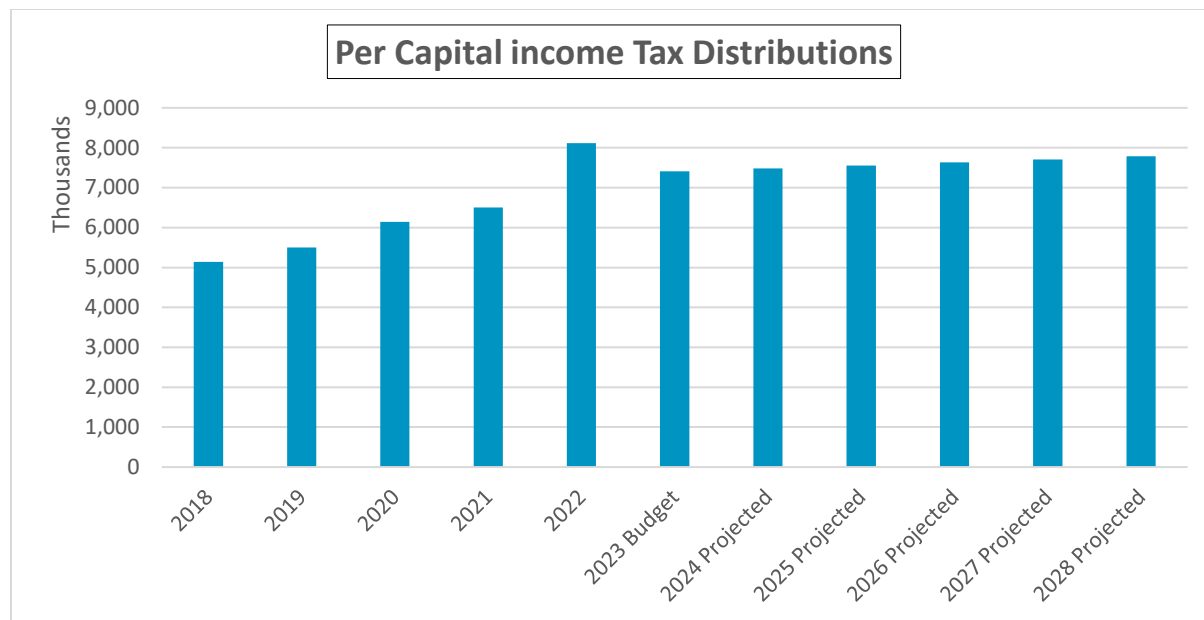


INCOME TAXES

The State of Illinois imposes an income tax on every individual, corporation, trust, and estate based in the State, or with income derived from in-state activities. The Local Government Distributive Fund (LGDF) allocates a share of the State’s income tax receipts to municipalities on a per-capita basis monthly.

Following a 1979 income tax increase, the LGDF formula had been incrementally increased from a 1/12 share to 1/10 share. The latter sharing formula remained in effect from State fiscal year 1996 through 2010. Beginning in 2011, coupled to changes in income tax rates, the LGDF has been reduced. In July 2017, the LGDF portion of income tax was reduced to 5.45% of individual and 6.16% of corporate income tax collections. Beginning in July 2021 the LGDF allocations were changed to 6.06% of individual and 6.845% of corporate income tax receipts. The State’s budget for fiscal year 2023 included a modest increase in the sharing of individual income tax receipts to 6.16%.

Local county, state, and national minimum wage legislation has a trickle-down effect on the LGDF per-capita sharing the Village receives through increased wages and tax withholding. However, economic conditions can have a counter effect as businesses evaluate their hiring and retention of employees.



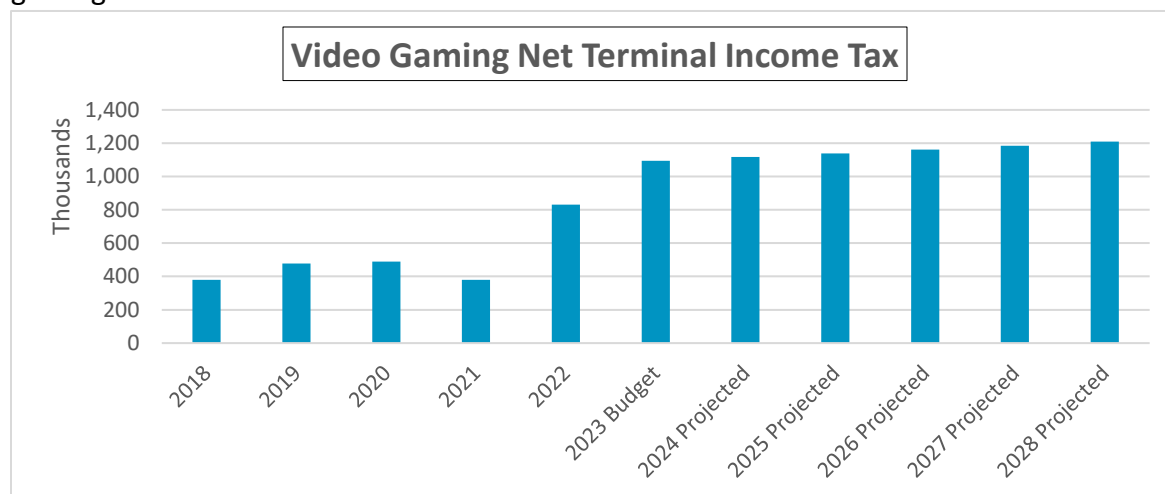
The Village began setting aside a portion of its LGDF income tax receipts in 1979 coinciding with a then “temporary” State income tax rate increase so that it would not be adversely impacted when that “temporary” increase expired and revenues associated with the increase logically would have disappeared. As part of this foresighted fiscal plan, the Village created the Surtax Capital Projects Fund which was intended to support major “bricks and mortar” building and infrastructure projects, or to support the debt service requirements on bonds issues used to finance such improvements. During the span of the “temporary” income tax increase, the Village received a separate “Surtax” distribution from the State which was also earmarked to be deposited to this fund as well.

Not surprisingly, the temporary income tax increase was subsequently made permanent. Also, during this period, the LGDF formula was changed from its former 1/12 allocation, to 1/11, and then 1/10. With each change to the LGDF allocation formula, the Village revised its “Surtax” formula redirecting an incremental portion of the LGDF receipts to the Surtax Capital Projects Fund. The “Surtax formula and fiscal practice effectively set aside the incremental income tax resulting from both the tax increase and the changes to the LGDF formula for major capital efforts. The remaining LGDF revenues, effectively imputed at the prior tax rate and the previous 1/12 sharing formula, were retained in the General Fund to support operations. Beginning in 1996, and despite the more recent changes in the State’s tax rates and allocations to the LGDF, the Village has continued to set aside 30.58% of its income tax receipts to the Surtax Capital Projects Fund.

The projections take a conservative view of the Village income tax receipts (inclusive of the Surtax earmark) with a 1% annual increase over the forecast period to account for economic uncertainties that remain following “The Shutdown” imposed by the COVID-19 pandemic.

GAMING TAXES

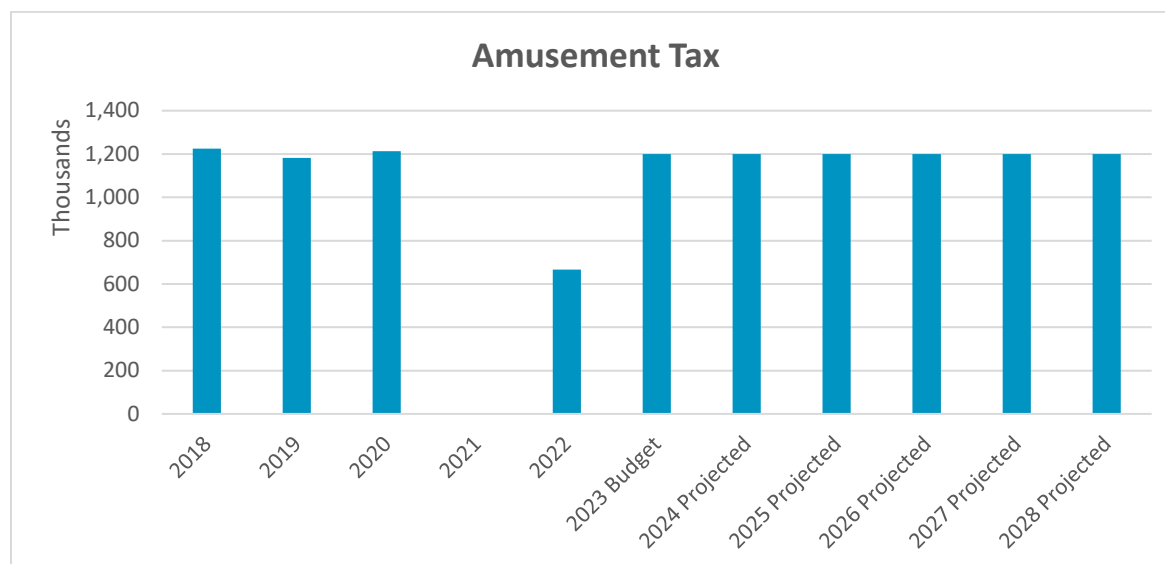
The State of Illinois provides for taxes on Charitable and Pull Tabs/Jar games as well as Video Gaming. The single largest tax in this category is Video Gaming where the Village receives a statutory 5% of the defined Net Terminal Income from the video gaming terminals in service in the community. At the close of fiscal year 2022, the Village has 43 establishments approved for video gaming with 41 active locations and a total of 223 terminals in service. State statutes allow video gaming to any establishment with a local liquor license to serve “poured” alcoholic beverages, and locations that meet the establish criteria to qualify as a truck stop. The Village has imposed additional local restrictions including establishing two classes of liquor license – one that allows video gaming, and one that does not. A business must make application to request a “V” series license and comply with other Village requirements relative to the configuration of the gaming area. Beginning with calendar 2022, the terminal licensing fees have been split into two components with a per-terminal fee to be paid by the Establishment, and a separate per-device/terminal fee applicable to the Terminal Operator who owns the gaming devices.



The chart on the previous page reflects a five-year history of the Village’s share of the Net Terminal Income Tax by fiscal year (Illinois Gaming Board reporting month basis), as well as a five-year projection. The dip in taxes during fiscal year 2021 is attributable to “The Shutdown” implemented to combat the COVID-19 pandemic whereby video gaming was suspended by the Governor’s Executive Orders. The projected years contemplate a 2% annual increase due to expected increases in the number of locations and terminals as well as the gaming activity itself.

AMUSEMENT TAXES

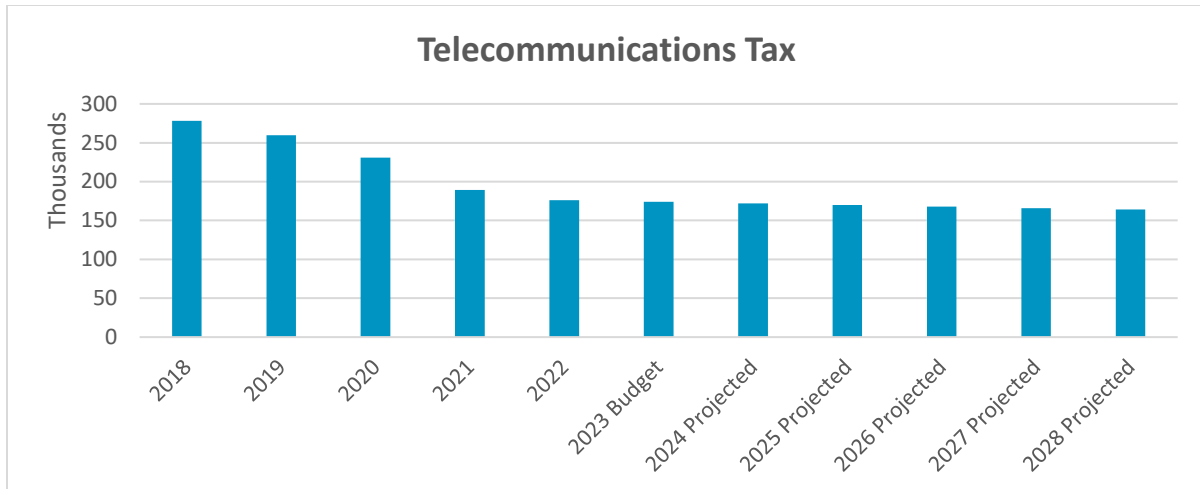
The Village imposes a 5% tax on certain amusement activities which primarily applies to the ticket price for live music performances and movie theaters. Of the total tax rate, 1% is earmarked to support the development of a music themed public park in the heart of the Village's historic downtown area to be known as Harmony Square. The plaza development has been delayed while acquisition of needed real estate is being negotiated. Once Harmony Square construction is completed, this 1% will aid in supporting the event programming.



The chart above reflects a five-year history of the Village's Amusement Tax by fiscal year, as well as a five-year projection. The dip in taxes during fiscal year 2021 is attributable to "The Shutdown" implemented to combat the COVID-19 pandemic whereby the Hollywood Casino Amphitheatre was unable to operate due to restrictions imposed by the Governor's Executive Orders. Revenues are contingent on the number of shows held, the number of paid tickets sold, and the ticket prices. Due to the somewhat unpredictable nature of the events held in a season, the projected years assume continued activity at the music venue comparable to the current budget, and do not contemplate any annual increases.

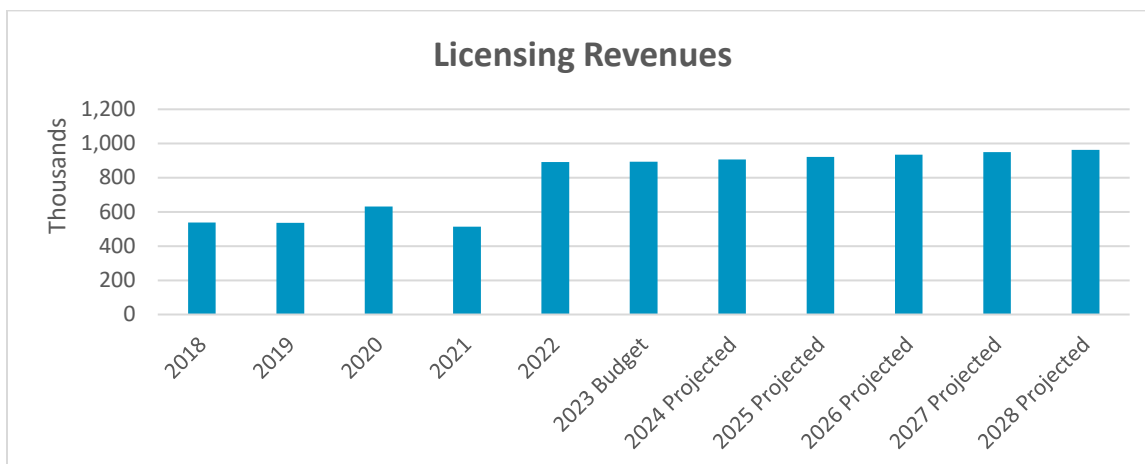
TELECOMMUNICATION TAXES

The Village imposes a 1% Simplified Telecommunication Tax on wired phone services which after de-regulation of the telecommunications industry replaced earlier franchise fees designed to compensate for the use of public rights-of-way and easements for the installation of communication wiring. Over time, many individuals and businesses have abandoned wire phone services in favor of wireless alternatives which has caused this revenue source to have decreased over time. Projections anticipate that this trend will continue.



LICENSING REVENUES

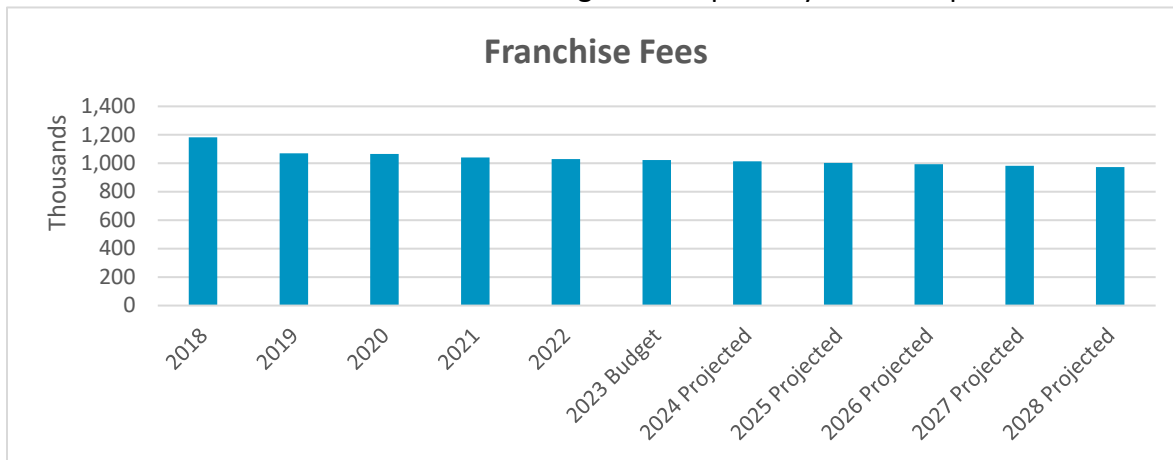
The Village has a variety of licensing fees for various activities and purposes including business, liquor, video gaming, contractors, dogs, and residential poultry licenses and temporary handicap parking permit fees. This category of revenues also includes the property related Crime Free Housing Rental license, Foreclosure Property Registration fees, and Alarm permits.



FRANCHISE FEES

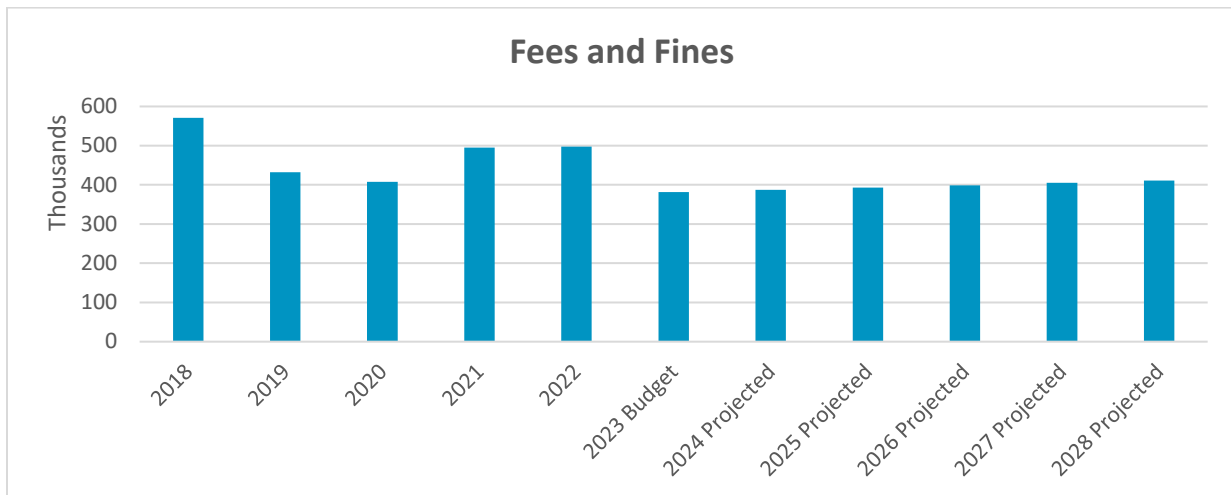
Franchise fees are imposed under agreements for utilities and other businesses to utilize the municipal public rights-of-way for installation of their wiring, piping, or other infrastructure. The primary franchise fee revenues are generated by fees established for “cable TV” and similar services using wiring installed in the public right-of-way, and fees received under the franchise agreement with Northern Illinois Gas Company (NICOR).

The projections contemplate continued changes in the marketplace over time where individuals and businesses are “cutting the cord” to traditional cable and phone wire-based video entertainment services to wireless streaming services partially based on past trends.



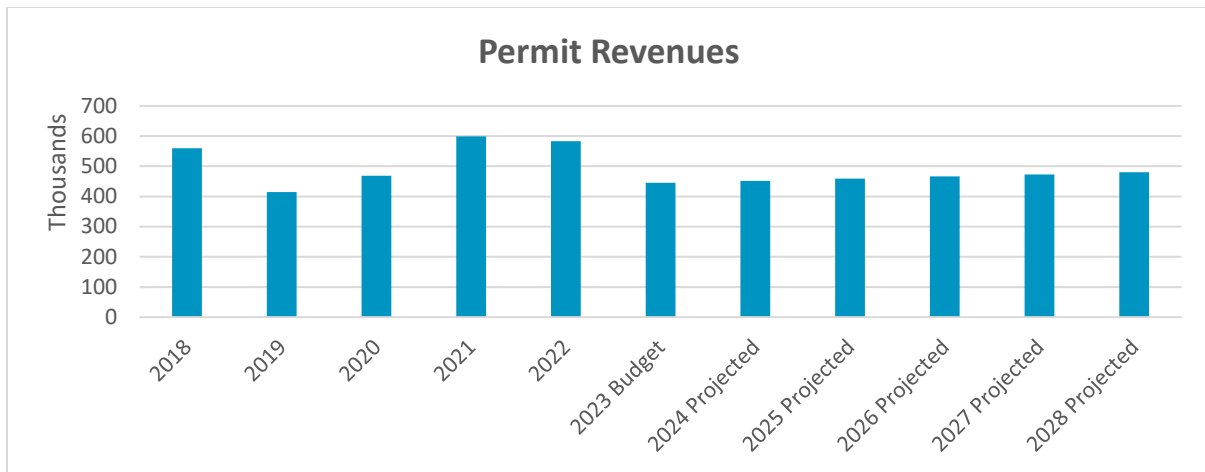
FEES AND FINES

The various fees for services and fines imposed in the Village are individually small. The chart below presents their collective history and forecast.



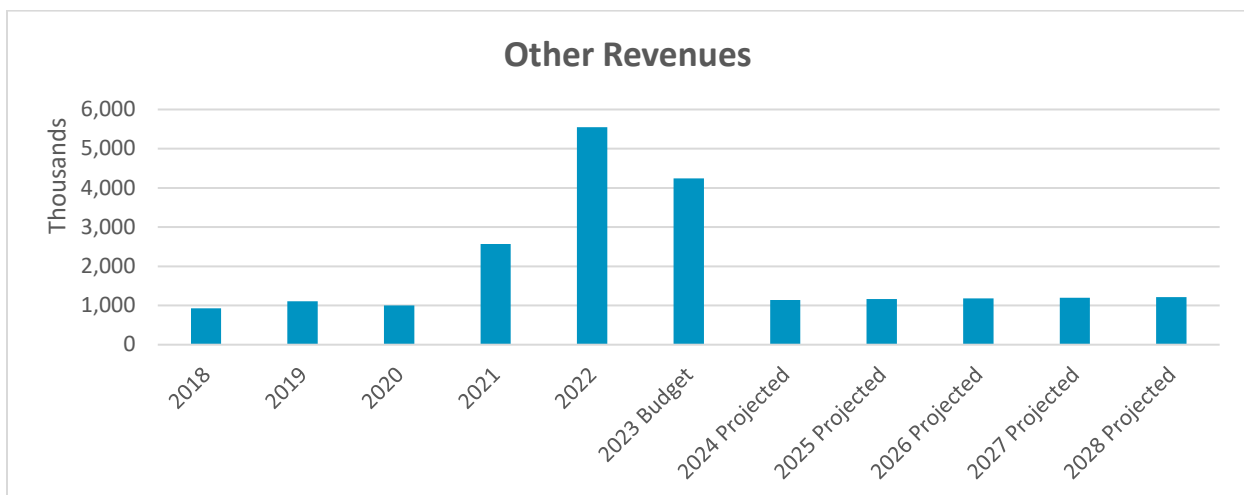
PERMITS

Permits revenue consists primarily of permits issued in conjunction with building activities.



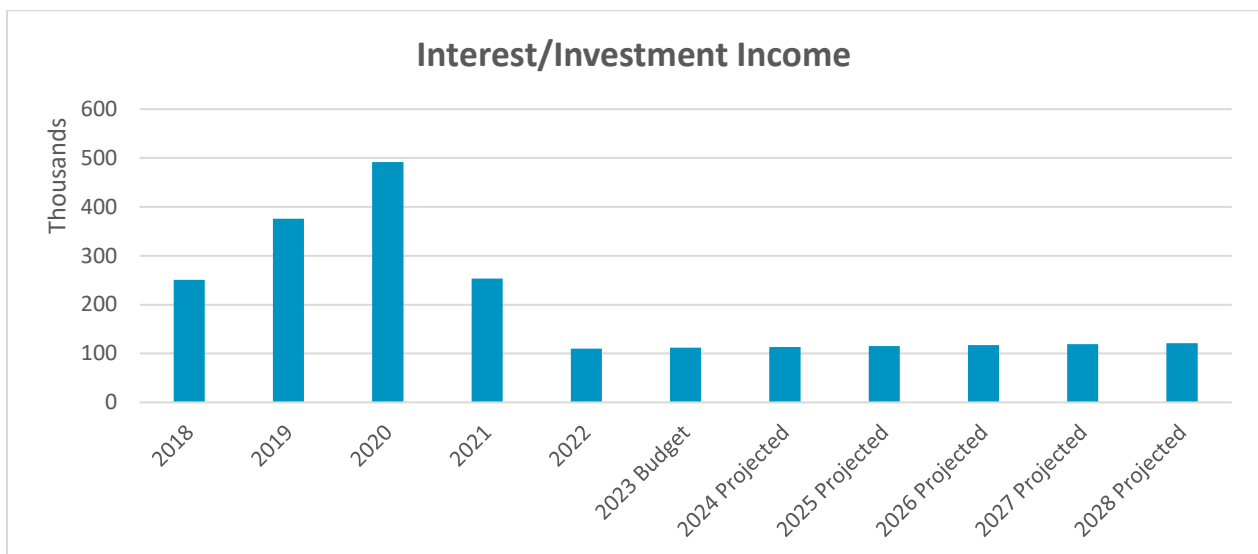
OTHER REVENUES

This grouping of revenues is the “catch-all” of Village revenues that are not otherwise separately identified. It includes grant revenues, rental income, donations, reimbursements, and event sponsorships. The spike in revenues reflected in fiscal years 2022 and 2023 is attributable to one-time grant revenues received related to the COVID-19 pandemic (CARES ACT and ARPA).



INTEREST/INVESTMENT INCOME

The Village invests funds that are not currently needed for expenditure, which earns investment income (commonly “interest”). Interest rates plummeted during the Great Recession and had not recovered to prior levels when the world was engulfed in the COVID-19 pandemic and “The Shutdown” that was imposed in reaction. Interest rates quickly receded and at throughout fiscal year 2022 general interest rates available on money funds is near zero and is the lowest that has existed in over a century. With the other world crises unfolding as this budget document is being prepared, a recovery of rates is not currently expected within the forecast period. Modest growth is reflected in the forecast due to an expectation of additional funds invested, and the possibility of a nominal increase in rates.



TRANSFERS IN (REVENUE)

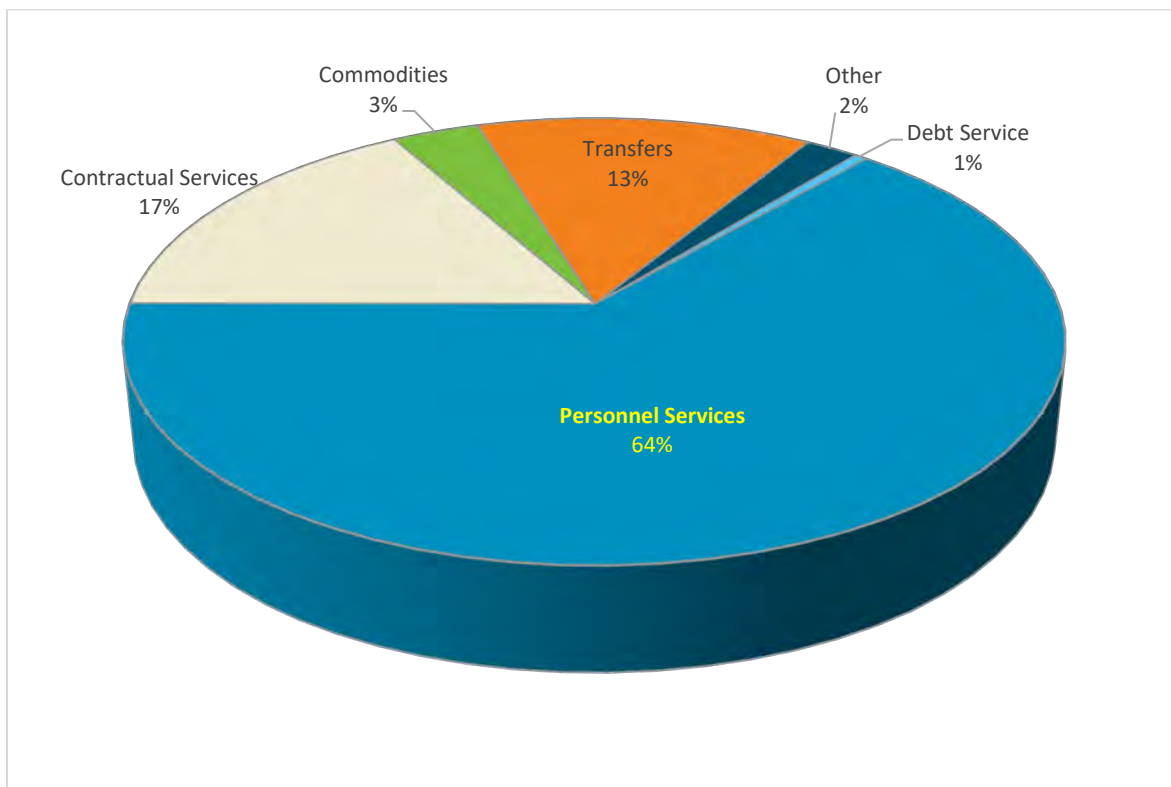
From time to time, the Village will include transfers from other Funds as part of the budgeted revenues and inflows relative to supporting activities within the receiving Fund.

The expenses associated with the Village’s Marketing and Tourism efforts and activities are budgeted within the General Fund to facilitate various management needs and to have the associated expenditures accumulated in one place, rather than spread across multiple Funds and budgets. A portion of these activities are supported by revenues generated by the Village’s Hotel Accommodations Tax which has been earmarked and segregated into a separate Special Revenue Fund within the Village’s overall accounting and budget structure.

EXPENDITURES

General Fund expenditures are primarily made up of Employment/Personnel Services, Contractual Services, Commodities, Capital Expenditures, Debt Service, Transfers, and Economic Incentives/Grants. Each of these categories will be explained in further detail to provide insight as to how and what expenditures are included in the category as well the economic indicators and anticipated growth to those account categories. Like revenues, the expenditure forecast projections are heavily rooted in the historical trend analysis and external inflationary indices. This is a proven methodology used throughout the budget process and assists the Village toward controlling and mitigating extraordinary expenditures that could severely impair the budget in any given fiscal year.

The chart below reflects the distribution of expenses contained in the fiscal year 2023 budget for the General Fund.



The table below presents a summary of the General Fund expenditure forecast. The table also computes the excess (deficit) of the projected revenues (presented earlier in this document) over expenditures for the periods presented.

General Fund – Fiscal Year Expenditure Forecast (in thousands)									
Expenditure Category	Budget	Estimate	Projected						
	2022	2022	2023	2024	2025	2026	2027	2028	X
Personnel Service Costs	38,984	37,336	43,251	44,548	45,885	47,261	48,679	50,140	3.0
Contractual Services	9,200	9,887	11,365	11,592	11,824	12,060	12,301	12,547	2.0
Commodities	2,095	2,164	2,379	2,451	2,524	2,600	2,678	2,758	3.0
Other Expenditures	1,378	1,367	1,443	1,479	1,516	1,554	1,593	1,633	2.5
Debt Service	350	350	350	350	350	350	350	350	0.0
Transfers Out	2,452	6,162	9,161	3,769	3,844	3,921	4,000	4,080	2.0
Total Expenditures	54,459	57,266	67,948	64,189	65,943	67,746	69,601	71,507	
Total Revenues	54,983	69,805	70,153	68,229	68,437	70,659	71,897	73,151	
Rev Over/Under Exp	524	12,539	2,205	4,040	2,494	2,913	2,296	1,644	

X = percentage multiplier applied to the projected years of the forecast (e.g., 2.0 = 2% increase over prior year)

Based on the projections, revenues appear to be sufficient to cover the expected future expenditures. As referenced earlier, these projections are intended as only a tool to provide the Village with some insight as to future financial operational issues that may be encountered (e.g., expenditures that outstrip available revenues) that may need to be anticipated and addressed.

EMPLOYMENT/PERSONAL SERVICE COSTS

In general, governmental activities primarily involve providing services, which typically require “people” to provide those services. As a result, it is common to find Employment/Personal Service costs representing 70-80% percent of the budgeted operating costs regardless of the governmental jurisdiction. The Village of Tinley Park is no exception but fares a little better than the norm with Personnel Services costs representing 64% of the overall current operating budget.

Approximately one-third of the personnel positions in the General Fund budget are covered by collective bargaining agreements (Police and Public Works). As applicable, the forecast will consider the wage scales contained in the active agreements.

Other than driven by collective bargaining agreements, for purposes of the forecast, wages and benefits are anticipated to increase by 3% each year. This is an assumption for forecasting purposes only based on historic trends and should not be misconstrued as an endorsement or an approval of such future increases. The wage forecast considers anticipated annual wage adjustments, step increases, and merit awards where applicable. For purposes of the forecast, it is anticipated that any positions impacted by retirements will be refilled. While it is expected that many of these replacements will be hired at a lower starting salary, these situations are expected to have only a minimal impact on the overall projection of employment/personal service costs.

The Village also anticipates health insurance, pension, and other benefit adjustments will impact, and be impacted by, personnel service costs. Most full-time employees contribute 10% of the premium costs for health insurance coverage. Under the current contract, members of the Police collective bargaining unit currently contribute 8% of the premium costs. The Village strives to contain insurance costs, while providing employees high-quality health insurance benefits. Village evaluates health insurance benefits and its approach to coverage on an annual basis to facilitate stabilizing premiums and experience. From time to time, changes are made to the plan design toward cost control. The costs associated with retirees (post-employment health insurance benefits) had previously been assigned to each operating department budget to which the retiree had previously been associated. This was under a general cost accounting philosophy to reflect all costs associated with the operation of a department within that budgetary area. Beginning with fiscal year 2023, these retiree related costs have been consolidated in the General Fund under the "General Overhead" department to aid in the administrative oversight of such benefits. This change follows the argument that these post-employment costs are not associated with providing current services by that department, but rather it represents a benefit that the Village has offered in appreciation for past services provided by the former employee. Eligibility for the Village subsidy on retiree health insurance coverage was based on years of full-time service with the Village. The Village ceased offering this subsidy of retiree health insurance for any personnel hired after 2011 (2013 for police). While retirees not eligible for the Village's health insurance subsidy have options to continue health insurance coverage through the Village, it is wholly at the individual's cost.

The employer costs for retirement/pension benefits that are payroll based (Social Security/Medicare, Illinois Municipal Retirement Fund (IMRF), and employer contributions to a deferred compensation program are allocated to each operating department relative to the employment earnings that generates the cost. The actuarially determined annual employer contributions for the Police Pension Fund are included as part of the Village's annual property tax levy and are paid directly to the Police Pension Fund as the taxes are received. The Police

Pension contributions are reflected as an expense and transfer from the General Fund in the Village's external financial reporting.

CONTRACTUAL SERVICES

Contractual Services represent the costs of activities provided by individuals and firms hired by the Village that are not employees. Contractual services are often sought where the government does not have the specialized skills or manpower amongst its employees. In some cases, the Village will find that it can contract for services to be performed by others more economically than it could by its own employees. From a dollar value perspective, a substantial portion of the contractual services found in the Village budget fall within professional services such as legal, engineering, and audit services. The Village has also contracted for many maintenance functions such as lawn care, and snow plowing to control both costs and employment needs.

COMMODITIES

The Commodities category contains a variety of items purchased for use by the Village in providing its services. The single largest expenditure within the Commodities category is for the purchase of fuel. The bulk of the Village's fuel costs relate to Public Safety and Public Works activities because of the number of associated vehicles connected with their respective services. The Village regularly seeks ways to reduce and control commodity costs, such as bulk procurement, utilizing joint purchasing consortiums, and internal centralized purchasing to leverage the Village's buying power.

OTHER EXPENDITURES

This category includes all expenses that are not otherwise identified by a separate category. A couple components found within this grouping are discussed further below.

Liability Insurance

One of the larger items in this category is liability and workers compensation insurance.

The Village regularly reviews and monitors its claims and coverage for liability and workers compensation insurance. Maximizing the efficiency of liability insurance is finding the best balance between the lowest cost of coverage (premiums) for the right stop loss and deductible limits. This nexus allows the Village to minimize risk and manage the costs with an objective of developing an economy of scale for these administrative services.

The Village withdrew from the Intergovernmental Risk Management Pool (IRMA) for general liability and workers' compensation coverage at the end of calendar 2018 after 20 years of participation. In calendar 2019 the Village moved to address its insurance needs through the Illinois Counties Risk Management Trust (ICRMT) managed by the Insurance Program Managers Group (IPMG). Under the ICRMT, coverage was provided through individualized policies as if the Village sought coverage independently. The Village chose to discontinue participation through the ICRMT at the end of its three-year contract in November 2021. Beginning in December 2021, the Village general liability and workers compensation insurance was moved to the Illinois Municipal League Risk Management Association. The IML-RMA is a statewide insurance pool, that similar to IRMA, seeks to reduce the overall costs of coverage to the group as a whole by managing the risk exposures.

Economic Incentives

From time to time, the Village provides economic incentives to developers and businesses to choose Tinley Park for their business location.

The Village has developed a grant program to assist businesses in the Village's historic downtown area with building and property upgrades. The grants range from façade, code compliance, landscaping, and signage.

New developments and businesses contact the Village from time to time seeking assistance in redeveloping an existing site in Tinley Park, or to make our community the preferred location over other sites. It is common for a Village to work with a developer to help defray extraordinary costs associated with development of a new project, share a portion of revenue generated from the site, or provide other benefits to a business or development. However, the assistance is also predicated on the benefits the development or business will bring to the Village through increased employment opportunities, additional taxes, and other factors. 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 the benefit of 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.

DEBT SERVICE

As referenced earlier under the discussions of property tax revenues, when general obligation bonds are issued, the County Clerks are provided a schedule of amounts to automatically levy so that sufficient funds will be available when the bond and interest payments are due. The Village has followed a conservative approach when considering bonded debt for funding capital or infrastructure needs by seeking to identify revenue streams that could support the required annual payment schedules to reduce or eliminate the need for the associated scheduled property tax levy amounts. Under a debt management practice put in place in 1982, the Village has minimized its property tax levies for debt service by identifying alternate funding sources to pay the bonds and interest instead of property taxes. This fiscal policy has stabilized the Village's property tax levy requirement for debt service and through the annual abatements, limiting the amount to no greater than \$350,000 annually for four decades. This practice has saved taxpayers over \$87 million in property taxes over this period.

It is not anticipated that the Board will deviate from this well-established practice, and the forecast does not reflect any changes from the current amount.

TRANSFERS (EXPENDITURES)

Each year the General Fund budget transfers monies to other funds following established policies and for specific purposes.

Surtax Capital Projects Fund

As discussed under income tax revenues, in a practice beginning in 1979, the Village has earmarked a portion of its income tax receipts and transferred it annually to its Surtax Capital Projects Fund which is generally used to support major "bricks and mortar" building and infrastructure projects, or to support the debt service requirements on bonds issues used to finance such improvements. Accordingly, the transferred amounts will follow the revenues in the forecast.

Tax/Bond Stabilization Fund

As part of a year end transfer, the Village typically transfers funds to its Tax/Bond Stabilization Fund which is used relative to managing the debt service requirements to be paid through property taxes (see earlier discussions regarding Debt Service). These year end transfers are predicated on the availability of an excess of revenues over expenditures at the close of a fiscal year and are initiated by a yearly transfer resolution. The fiscal year 2023 budget, and the forecast years do not contemplate a transfer for this purpose.

Capital Improvements and Replacement Fund

Under various earmarks and fiscal policies established by the Village Board, there are a several items that are budgeted for automatic year-end transfer to the Village's Capital Improvement and Replacement Fund. Among the established transfers are:

- Video Gaming Net Terminal Income Tax – earmarked to support the construction of Harmony Square music plaza in Downtown Tinley Park and subsequently to support programming.
- Amusement Tax – 1% of the amusement tax rate has been earmarked to support the Village's Music branding efforts.
- Sales Tax – a portion of the sales tax revenues generated by the Park Hills shopping center are earmarked to reimburse the costs incurred in modifying a stormwater detention pond in neighboring Village of Orland Hills to accommodate the development of the shopping center.

As these components are all driven by revenues, the forecast transfers will follow suit.

Grant Funds

The fiscal year 2023 budget includes transfers for the balance of the American Rescue Plan Act (ARPA) grant funds expected to be received which the Village Board has earmarked to support several water and sewer infrastructure projects. The transfers are to capital accounts associated with the Village's Water and Sewer Enterprise Funds where the capital project expenditures are incurred. As the fiscal year receipts are expected to be only the remaining balance of the total grant award, further transfers are not contemplated in the forecast.

ENTERPRISE FUNDS

Enterprise funds are defined as self-supporting government funds that sell goods and services to the public for a fee. Enterprise funds follow similar accounting guidelines that apply to business entities in the private sector. As noted, these funds are intended to generate a profit that can be utilized by the government to, at a minimum, reinvest into the infrastructure replacements and upgrades of the enterprise activity.

WATER AND SEWER FUNDS

The Water and Sewer Funds are the next largest group of Village operating funds. These funds are under the direction of the Public Works Department.

The Water and Sewer activities have been divided into three primary accounting areas driven by function.

Water Retail

This fund is responsible for providing potable water to Village residents and businesses. The water has been sourced from Lake Michigan since 1972 and is purchased through a Regional Water System administered by the Village of Oak Lawn that provides the water to several communities in the southern portion of Cook County and northern Will County.

Water Wholesale

The Village also provides bulk water services to other municipalities and a private utility. Under agreements, the Village of Tinley Park provides the water supply to the Villages of Mokena and New Lenox in Will County, and Illinois American Water that provides water services to the Village of Orland Hills, as well as a portion of the Village of Orland Park.

Sewer Services

In addition to supplying potable water, the Village also maintains a sanitary sewer collection and transportation system that accepts wastewater from residents and businesses and delivers it to the appropriate entity for “water reclamation” (formerly known as sewerage treatment and disposal).

The Sanitary District of Chicago was formed in 1889 to redirect and treat wastewater in the City of Chicago for public health and environmental benefits. Their early work addressed the quality of the drinking water supply in Lake Michigan and river contamination. In 1955, the District’s service area was expanded to encompass a substantial portion of Cook County and its name was changed to the Metropolitan Sanitary District of Greater Chicago to reflect its expanded scope and service area. Coinciding with its centennial anniversary, the current name Metropolitan Water Reclamation District of Greater Chicago (MWRD) was adopted. In addition

to the territories within its Cook County corporate boundaries, the MWRD also has established contracts to provide services to several adjacent areas outside of its Cook County base.

The Village of Tinley Park's decision in 1955 to become part of the expanded service area of the MWRD, eliminated the need for the Village to construct and maintain a local sewer treatment facility to serve the community. As the Moline Expressway (Interstate 80) was planned and constructed (opened 1967) including local Harlem Avenue and LaGrange Road interchanges, the Village began to recognize the potential development possibilities of adjacent territories in Will County. However, the lack of a centralized sewer collection and treatment system would have been an impediment to such development. In 1978, the Village entered into an agreement with MWRD to provide water reclamation services to 1200 acres of Will County from Harlem Avenue to LaGrange Road adjacent to Interstate 80. The bulk of this area has since developed into successful commercial and light industrial based businesses and some residential properties.

In the 1980s, the Village's footprint in Will County expanded considerably with the annexation of lands that have since become the Brookside Glen, and affiliated subdivisions. The problem of providing sewer treatment services to this expanded area once again would have been an impediment to the redevelopment potential of the territory and the Village had no interest in constructing a sewer treatment facility. With the assistance of the property owners/developers, the Village entered into two additional bulk sewer services agreements with the Village of Frankfort and Illinois American Water (formerly Citizens Utilities) that provides the water reclamation services to the remainder of the Village's territories within Will County based on established Facility Planning Areas for the sewer treatment facilities and providers.

In addition to the revenues and expenses associated with the operation of the Village's sanitary sewer collection and transportation system, the Sewer Fund also captures the revenues and costs associated with the three bulk sewer service agreements covering the Will County portion of the Village.

The Water and Sewer operational fund balances must act as more than just a "rainy day" fund to bridge the gap if revenues are impacted severely or an emergency or unforeseen expenditure(s) arise. Like other activities and services provided by the Village, the Water and Sewer operations also have capital and infrastructure needs. Separate funds have been established to accumulate capital reserve amounts above operational fund balances. Amounts are periodically transferred from the excess of revenue over expenditures, to the capital reserve funds for system infrastructure improvements and replacements.

Water and Sewer funds throughout the region, state and country share a common problem of funding capital and infrastructure needs. This problem is due in part to rapidly rising operating costs. Rate increases have not kept pace with the rising operating and construction costs.

For decades, the standard model for water and sewer services took existing consumption and projected growth in consumption rooted in growing populations. Once viewed as an endless commodity, the world has recognized that water is a limited resource. Conservation of our world resources has received considerable attention in recent years accompanied by governmental regulations to reduce consumption of a variety of resources including potable water. Manufacturers have made significant efforts through research and development to produce products and provide services that consume less. Combined with rising costs, consumers are increasingly seeking ways to reduce their consumption. These collective impacts have disrupted the historic approach to modelling and projections for utilities. Tinley Park, like most water utilities have seen consumption decrease over time, although there are periodically exceptions typically tied to drought weather conditions, and property owners' infatuation with lush lawns and water-thirsty landscaping.

The result is that utility rate models are moving away from assumed consumption increases and redirecting the focus on the cost of the consumed utility and having the commodity readily available to the consumer when it is needed (sometimes referred to as a cost-of-service focus). For decades, the Village water and sewer rate structures had contained a minimum billed consumption to account for some of the costs of having the water and sewer infrastructure available to supply services at any time regardless of consumption. However, many residents had difficulty grasping the basis for the minimum consumption requirements. As a result, the Village moved to a rate structure that contained both fixed and volumetric components. The Village's current rate structure also contains conservation driven tiered volumetric rates whereby consumption is billed at a higher rate as more water is used. The Village is currently reviewing its water and sewer rates and structure with a goal of generating sufficient funds to not only cover operating costs, but to support the reinvestment in infrastructure maintenance and replacement needs. Some of these infrastructure needs have been deferred in recent years due to a variety of factors including increased operating costs consuming funds that previously would have been available for system reinvestment and a restriction on the Village's ability to increase rates.

COMMUTER PARKING LOTS FUND

The need for commuter parking has long existed in Tinley Park. In the post-World War II era, Tinley Park residents increasingly relied on the railroad for an efficient means to commute to jobs in downtown Chicago. Haphazard and unorganized commuter parking resulted in the areas around the Oak Park Avenue train station.

The Village created the Commuter Parking Lots Fund in the late 1970s with the goal of creating a better commuter parking environment. The resulting improvements arguably fostered even greater utilization of the commuter rail system. The Village's foresight in this area included the creation of a new second commuter station and associated parking near 80th Avenue long

before development and commuter demand existed. At its dedication, all that could be seen in any direction of the original 80th Avenue station (replaced in 2010) was farm fields. Prior to “The Shutdown” associated with the COVID-19 pandemic, the 80th Avenue train station had become amongst the top locations for commuter boarding in the entire Metra commuter rail system and was the number one commuter boarding location on the Metra Rock Island District rail line.

The Commuter Parking Lots Fund is another operational activity that meets the criteria to be considered an enterprise fund. The revenues received from commuter parking fees are used to support the operation and maintenance of the parking facilities as well as setting aside capital reserves for future long-term maintenance needs including resurfacing, and replacement of related infrastructure. The Village of Tinley Park operates seven designated commuter parking lots in proximity to the Village’s two Metra commuter rail stations (Oak Park Avenue and 80th Avenue). Combined, these lots contain approximately 3,000 parking spaces for daily or monthly permit rental to commuters and other users.

The lots also have also provided other community benefits. In non-commuter hours, the lots can be utilized by patrons to local businesses (particularly in Downtown Tinley near the Oak Park Avenue station). In summer months, the Oak Park Avenue lots host a Farmers Market, periodic concerts, and a Holiday Market. The 80th Avenue lots has been host to an annual Oktoberfest, charity-based carnivals, community recycling and shred events, as well as participant parking for adjacent Park District and Library facilities.

The Commuter Parking Lots Fund also has an associated capital account intended to provide for the long-term maintenance of the parking infrastructure including periodic resurfacing.

Prior to the COVID-19 pandemic and “The Shutdown,” the commuter lots would typically serve over 30,000 commuter vehicles in any given month. After “The Shutdown” mandate was imposed, the number of commuter vehicles plummeted to levels where daily commuter parking activity could easily be counted on fingers and toes. During “The Shutdown” the Village suspended the daily parking fees, and commuters were provided credit for the prepaid permit fees which could be applied for future parking. Addressing its own operational costs, in addition to the reduced ridership resulting from the Governor’s “Stay at Home” Executive Order (The Shutdown), Metra reduced the service frequency which impacted ridership convenience and may have discouraged some of the remaining commuters from using public transportation.

Metra ridership continues to be a fraction of its pre-pandemic levels, although the number of commuters was increasing slowly throughout fiscal year 2022, peaking at slightly more than 8,000 vehicles in a month.

Beset by the pandemic, and the reduced commuter traffic, the Commuter Parking Lots have become unsustainable as an enterprise fund. Operating expenses have far outstripped revenues with the unexpected drop in commuter parking activity. The Village continues efforts to reduce and realign expenses with the reduced revenues and ultimately to mitigate losses.

For two fiscal years, the Fund has been “upside down” with expenses exceeding revenues and consuming operating fund balance reserves. During the preparation of the fiscal year 2023 budget, It was projected that without intervention, the operating fund would have been bankrupted before the close of the year.

In the fiscal year 2023 budget, the Village has been forced to supplement the commuter parking operating costs from the General Fund. It is expected that a General Fund subsidy will be required for some time. Last year’s (FY 2022) budget forecast document had shortsightedly suggested that such subsidies would take the form of a loan from the General Fund to be repaid in the future. Upon further review, the loan structure would be unsustainable, as repayment would unlikely be achievable in consideration of the reduced commuter activity for the foreseeable future.

Capital reserves currently are healthy to support anticipated longer-term maintenance needs but will require further analysis.

The need for commuter parking is not going to disappear. However, it is expected to take years to return to occupancy levels that had previously been experienced prior to “The Shutdown.” It is not unrealistic to anticipate that as “Baby Boomers” continue to retire from the workforce, and the smaller working population that follows the Boomers, that prior utilization levels may never be seen again. It is conceivable that in the future, some parking areas could potentially be creatively redeveloped with some form of Transit Oriented type mixed-use projects that could share use of the commuter parking and subsidize some of the operating costs.

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. The key details for generating revenue or related expenditures have been addressed in other interconnected funds or follow the same methodology when forecasting, using historical trends and appropriate indices.

Special Revenue Funds are typically created to track a specific revenue stream due to local preference, or other requirements, or are restricted in the way the funds can be expended. For example, Motor Fuel Tax distributions are restricted by state statute for uses related to roadway maintenance. Tax Increment Financing (TIF) Funds, which are considered capital funds, are similarly restricted as to how the funds may be expended and are further limited to purposes within the redevelopment project area.

As with other parts of the budget, revenue and expense budgets are determined utilizing a variety of resources including information provided by other units of government and trend

analysis. Expenditures are often governed by available funds and statutory or locally imposed restrictions regarding how a revenue source can be utilized for approved projects or missions of the Village.

The Village's 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 typically will provide further details.

RESERVES

The General Fund reserve policy sets forth a minimum, unassigned reserve, level of 25% (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 not able to be covered by current revenues 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 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 short-term cash flow need. In that example the funds temporarily used will be replenished in the short term by a specific revenue stream.

CAPITAL

The Village has long followed a practice of annually transferring an amount of available funds from its primary operating funds to capital reserve funds to support its capital needs in the subsequent and following fiscal year cycles. This methodology is most preferred, as it allows capital investments to be less dependent upon the current fiscal year's revenues and operations. Extraordinary circumstances such as the COVID-19 pandemic have caused the Village to reevaluate its capital expenditures and postpone or otherwise defer purchases to conserve cash that may be needed for other purposes. The Village reviews all capital requests

each budget cycle to assess what projects need to be completed in the current fiscal year and which projects/purchases could/should be deferred to a future fiscal year. As noted, the current budget strategy utilizes funds transferred from the prior fiscal year to capital reserves to remain largely on a pay-as-you-go basis from most capital assets. If reserve amounts are depleted, or inadequate to meet certain capital needs, the Village will periodically consider debt financing.

Over the next five years it is anticipated that \$102.6 million in capital funding will be required (including TIF Districts and Enterprise Funds). The Village will continue funding capital and infrastructure needs primarily through the year-end transfers, as well as utilize other funds as appropriate to meet the needs of the Village Capital Improvement Plan (CIP). Details of the fiscal year 2023 and subsequent five-year CIP are found elsewhere in this budget document.

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

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 175th 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 29th largest incorporated municipality in the State of Illinois to the 22nd largest. In just five years (2000-2005), the Village grew from being the 20th largest municipality in the Chicago metropolitan area to the 14th 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 80th Avenue, north of 183rd 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 183rd 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. Other hotel developers have been contemplating sites within Tinley Park indicative of additional demand. A full-service Even Hotel (formerly Holiday Inn) 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 team 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 179th 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
SEAL/CREST

Village Seal/Crest

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 design 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.

Annual Comprehensive Financial Report (ACFR) - The Village's annual financial report prepared in a standard format, that provides a thorough and detailed presentation of the Village's financial conditions. In a policy statement issued in March 2021 by the Government Finance Officers Association, the terminology "Comprehensive Annual Financial Report" and particularly its common four-letter acronym were discontinued and should no longer be used.

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 way 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).

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.